

Board Agenda

Regular Meeting

Tuesday, May 27, 2025
Camrosa Board Room
7385 Santa Rosa Rd., Camarillo, CA 93012
10:00 A.M.

Call to Order

NOTE: As authorized by California Government Code section 54953(b), a board member will be participating in this meeting via teleconferencing. The teleconference location is accessible to the public. The address of the teleconference location is: St. Catherine University – Sisters of St. Joseph of Carondelet, Carondelet Village – Family Room next to Room 167 • 525 Fairview Ave. S • St. Paul, MN 55116

Public Comments

At this time, the public may address the Board on any item not appearing on the agenda which is subject to the jurisdiction of the Board. Public comment on an item appearing on the agenda may be made prior to the Board's consideration of that item. Persons wishing to address the Board should fill out a white comment card and submit it to the Board President prior to the meeting. All comments are subject to a 5-minute time limit.

Consent Agenda

Matters appearing on the Consent Agenda are expected to be non-controversial and will be acted upon by the Board at one time, without discussion, unless a member of Board or the Staff requests an opportunity to address any given item. Items removed from the Consent Agenda will be discussed at the beginning of the Primary Items. Approval by the Board of Consent Items means that the recommendation of the Staff is approved along with the terms and conditions described in the Board Memorandum.

1. **Approve Minutes of the Regular Meeting of May 8, 2025**
2. ****Approve Vendor Payments**

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$2,109,820.47.

Primary Agenda

3. **Employee Spotlight**

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for information only.

4. **Eagle Aerial WaterView Software: Commercial, Industrial, and Institutional (CII) Platform & Software License

Objective: Appropriate CIP funding to build the WaterView CII Platform and authorize the General Manager to enter into a multi-year agreement to license the software.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding from the Potable Water Capital Replacement Fund in the amount of \$30,000 for the WaterView project, and;
- 2) Authorize the General Manager to enter into an agreement and issue a purchase order in the amount not to exceed \$96,020 for the development of the WaterView CII Module, and;
- 3) Authorize the General Manager to enter into a three-year agreement for the WaterView CII software subscription.

5. Potable Pressure Zone 2 Water Loss Analysis

Objective: Receive a presentation from staff on the results of efforts to reduce water loss with a focus on Potable Pressure Zone 2.

Action Required: No action is necessary; for discussion only.

6. **Fiscal Year 2024-2025 3rd Quarter Budget Status Report

Objective: Receive a report from staff regarding the Fiscal Year (FY) 2024-2025 3rd Quarter budget report and reserves.

Action Required: No action is necessary; for information only.

7. **Draft Fiscal Year 2025-26 District Operating Budget

Objective: Receive a briefing and a copy of the proposed Draft Fiscal Year (FY) 2025-26 Operating Budget.

Action Required: No action necessary; for information only.

8. **Establish Appropriation Limit for Fiscal Year 2025-26

Objective: Establish Fiscal Year 2025-26 Appropriation Limit of \$1,089,956.

Action Required: Adopt Resolution 25-06 Establishing the Annual Appropriation Limit for Fiscal Year 2025-26.

9. **Amending the Inflation-Based Annual Salary Adjustment Policy

Objective: Provide a consistent policy that enhances the District's ability to attract and retain high-quality personnel.

Action Required: It is recommended that the Board of Directors adopt Resolution 25-07 Amending the Inflation-Based Annual Salary Adjustment Policy and allocating 3.2% for FY 2025-26.

10. **Amend the Promotion and Salary Adjustments Policy

Objective: Provide a consistent policy that enhances the District's ability to attract and retain high-quality personnel.

Action Required: It is recommended that the Board of Directors adopt Resolution 25-08 Amending the Promotion and Salary Adjustments Policy and allocating 2.5% for FY 2025-26.

11. **CalPERS Contributions and the Classic Employee Member Paid Contribution

Objective: Update the Classic Employee Member Paid Contribution.

Action Required: It is recommended that the Board of Directors:

- 1) Adopt a Resolution of the Board Paying and Reporting the Value of Employer Paid Member Contribution; and,
- 2) Adopt a Resolution of the Board Paying and Reporting the Value of Employer Paid Member Contribution (CalPERS ID: 7880235845).

12. **Salary and Classification Schedule

Objective: Update the salary and classification schedule.

Action Required: Adopt Resolution 25-11 Adjusting the District's Salary and Classification Schedule.

13. **Master Plan Update, May 2025

Objective: Provide the Board with a report/update from the Master Plan Ad hoc Committee on the Master Plan progress.

Action Required: No action is necessary; for information and discussion only.

14. **Federal Funding Consultant Services

Objective: Award a professional service contract for federal funding consulting services for the District's Integrated Master Plan including local water supply alternatives and existing infrastructure improvement projects.

Action Required: It is recommended that the Board of Directors authorize the General Manager to enter into an initial three-month agreement with Merchant McIntyre Associates, with a monthly retainer in the amount not to exceed \$10,000.00 to provide federal funding consulting services to pursue federal funding opportunities for potential new water supplies and enhancements to existing water supplies, infrastructure, and facilities.

15. **CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment

Objective: Award a professional services contract for an assessment of the District's current data infrastructure and State reporting processes with the intent to develop a clear plan for making data-driven decisions, point out any tasks that are being done by hand but could be automated, and outline where Camrosa can use technology to improve.

Action Required: It is recommended that the Board of Directors authorize the General Manager to enter into an agreement with CLA LLP in the amount, not to exceed \$20,000.00 for a Digital Readiness Assessment.

Comments by General Manager; Comments by Directors

Closed Session

Discussions of Closed Session Agenda items are closed to the public. The President will announce when the Board is going into closed session.

16. CYBERSECURITY: THREAT TO PUBLIC SERVICES OR FACILITIES (Gov. Code, §54957) Consultation with Joe Willingham, Information Technology Manager.

17. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1))

NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior Court Case No. VENCI00555357.

18. ANNUAL EVALUATION OF PERFORMANCE OF THE GENERAL MANAGER (Gov. Code §54957(b))

NOTE: Gov. Code §54957(b)(4) "Closed Sessions held pursuant to this subdivision shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline."

Open Session

19. Announcement of Reportable Action Taken During the Closed Sessions

20. Discussion with Action as Needed Regarding General Manager Compensation and/or Benefits

Adjournment

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation to participate in a meeting should direct such request to Donnie Alexander at (805) 482-8514 at least 48 hours before the meeting, if possible.

May 27, 2025

Board of
Directors
Agenda Packet

Board Minutes

Regular Meeting

Thursday, May 8, 2025

Camrosa Board Room

10:00 A.M.

Call to Order The meeting was convened at 10:00 A.M.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President
Jeffrey Brown, Director
Timothy H. Hoag, Director
Terry L. Foreman, Director

Staff: Norman Huff, General Manager
Tamara Sexton, Deputy General Manager/Finance
Kevin Wahl, Director of Operations
Terry Curson, District Engineer
Chris Patacsil, Superintendent
Mike Phelps, Water Quality & Environmental Compliance Manager
Brad Milner, Management Analyst
Keith Lemieux, Legal Counsel

Guests: Mark McIntyre, Merchant McIntyre Associates
Brent Merchant, Merchant McIntyre Associates
Lee Portillo, Black & Veatch

Public Comments

None

Consent Agenda

1. Approve Minutes of the Regular Meeting of April 24, 2025

2. Approve Vendor Payments

A summary of accounts payable in the amount of \$496,252.72 was provided for Board information and approval.

3. Customer & Administrative Services Quarterly Report

The Board received a quarterly update regarding Customer Service and other Administrative Services.

4. Water Quality Q3 FY 2024-25 Report

The Board received a quarterly report regarding the current status of the District's compliance efforts and water quality.

Motion to approve the Consent Agenda: Nelson **Second:** Foreman
Motion carried unanimously.

Primary Agenda

5. Employee Spotlight

The Board was introduced to Ray Vidal, Distribution System Operator II.

No action was necessary; for information only.

6. Sewer Service Extension along Terra Bella Lane & Cielo Vista Court

The Board received public comment from concerned residents and discussed the potential extension of sanitary sewer service along Terra Bella Lane and Cielo Vista Court.

No action was necessary; for discussion only.

11. Award a Professional Service Contract for the Conejo Water Treatment Plant Preliminary Design Report *(this item was moved ahead of item #7)*

Lee Portillo of Black & Veatch made a presentation to the Board. The Board took the following actions:

- 1) Created a project and appropriate funding from the potable capital improvement fund in the amount of \$1,100,000 for preliminary design services for the proposed Conejo Water Treatment Plant; and
- 2) Authorized the General Manager to award a contract with Black & Veatch Consulting with the amount of \$953,974 for professional engineering services to develop a PDR for the proposed Conejo Water Treatment Plant.

Motion to approve: Foreman **Second:** Hoag

Motion carried unanimously.

7. Local Production Report

The Board received a briefing on local water production through the third quarter of Fiscal Year 2024-25.

No action was necessary; for information only.

8. Eagle Aerial WaterView Software: CII Platform & Software License for Both Platforms

The Board tabled action on appropriating additional funding from the Potable Water Capital Replacement Fund in the amount of \$30,000 for the WaterView project, authorizing the General Manager to enter into an agreement for the development of the WaterView CII Module, and authorizing the General Manager to enter into a three-year agreement for the WaterView CII software subscription until further reporting compliance information was obtained.

The Board took the following action:

Authorized the General Manager to enter into a three-year agreement for the WaterView Residential software subscription.

Motion to approve: Nelson **Second:** Hoag

Motion carried unanimously.

9. Award for Preparation of District's Integrated Master Plan

The Board authorized the General Manager to award a contract with Woodard & Curran (W&C), in the amount not-to-exceed \$253,075.00, to provide professional consulting services for the preparation of the District's Integrated Master Plan including local water supply alternatives and existing infrastructure improvement projects.

Motion to approve: Foreman **Second:** Hoag

Motion carried unanimously.

10. Award CEC Financial Advisory Services

The Board authorized the General Manager to award a contract with Clean Energy Capital (CEC), in the amount not-to-exceed \$259,584.00, to provide professional financial services to develop cost projections and financing options for potential new water supplies and enhancements to existing water supplies and facilities.

Motion to approve: Nelson **Second:** Foreman

Motion carried unanimously.

11. Award a Professional Service Contract for the Conejo Water Treatment Plant Preliminary Design Report (this item was moved ahead of item #7)

12. Federal Funding Consultant Services

Merchant McIntyre Associates presented to the Board a proposal for professional federal funding consulting services for the District's Master Plan (MP) and Capital Improvement Program (CIP).

No action was necessary; for discussion only.

13. Discuss Consultant for Owner's Representative/Program Manager Services

The Board discussed an RFP to select a professional engineering consultant to provide Owner's Representative services for the District's Master Plan Capital Improvement Program (CIP).

No action was necessary; for discussion only.

Closed Session Agenda

14. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1))

NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior Court Case No. VENCI00555357 (cancelled)

15. ANNUAL EVALUATION OF PERFORMANCE OF THE GENERAL MANAGER (Gov. Code §54957(b))

NOTE: Gov. Code §54957(b)(4) "Closed Sessions held pursuant to this subdivision shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline." (cancelled)

Open Session

16. Announcement of Reportable Action Taken During the Closed Session (cancelled)

17. Discussion with Action as Needed Regarding General Manager Compensation and/or Benefits (cancelled)

Comments by General Manager

- None

Comments by Directors

- Director Hoag expressed his appreciation for the work of District staff.

Adjournment

There being no further business, the meeting was adjourned at 1:07 P.M.

Norman Huff, Secretary
Board of Directors
Camrosa Water District

(ATTEST)
Eugene F. West, President
Board of Directors
Camrosa Water District

Board Memorandum

May 27, 2025

To: General Manager

From: Sandra Llamas, Sr. Accountant

Subject: Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$2,109,820.47.

Discussion: A summary of accounts payable is provided for Board information and approval.

Payroll PR ME, 5-1 & 5-2	\$ 178,111.35
Accounts Payable 5/01/2025-05/20/2025	<u>\$ 1,931,709.12</u>
Total Disbursements	<u>\$ 2,109,820.47</u>

DISBURSEMENT APPROVAL	
_____ BOARD MEMBER	_____ DATE
_____ BOARD MEMBER	_____ DATE
_____ BOARD MEMBER	_____ DATE

Norman Huff, General Manager

Month of : April-25		CAL-Card Monthly Summary				
Date Purchased	Statement Date	Vendor Name	Purchase Total	Item Description	Staff	
04/17/25	04/22/25	805 Auto	\$2,549.78	Unit #6 Evaporator and Brake Repairs	KW	
04/08/25	04/22/25	K1 Speed	\$1,223.13	Employee Recognition Event	KW	
04/08/25	04/22/25	Auto Tech Gas	\$80.63	Fuel # 30	KW	
04/03/25	04/22/25	805 Auto	\$2,104.55	Unit #4 Catalytic Converter	KW	
04/03/25	04/22/25	805 Auto	\$1,871.77	Unit #3 Electrical Repairs	KW	
03/25/25	04/22/25	Auto Tech Gas	\$79.59	Fuel # 30	KW	
04/21/25	04/22/25	Waterwise Pro	\$375.00	Operator Training (Jorge)	JS	
04/21/25	04/22/25	Amazon	\$101.96	Coffee for office (Decaf)	JS	
04/18/25	04/22/25	Shell	\$71.18	Fuel Unit 45	JS	
04/15/25	04/22/25	Pump Catalog	\$305.49	Replacement pump impeller	JS	
04/14/25	04/22/25	Valero	\$79.28	Fuel Unit 45	JS	
04/07/25	04/22/25	Valero	\$79.97	Fuel Unit 45	JS	
04/03/25	04/22/25	Valero	\$78.33	Fuel Unit 45	JS	
03/31/25	04/22/25	Google	\$82.99	YouTube TV for OPS Emergency Monitoring	JS	
03/24/25	04/22/25	Valero	\$86.90	Fuel Unit 45	JS	
04/11/25	04/22/25	Valero	\$61.42	Fuel for Truck 32	GM	
04/11/25	04/22/25	McMaster Carr	\$72.85	6 mm tubing	GM	
04/11/25	04/22/25	Coffee bean	\$14.14	Accidental Purchase, will be reimbursed by employee	GM	
04/11/25	04/22/25	Home Depot	\$58.12	Vacuum filter, hardware	GM	
04/11/25	04/22/25	Ace Hardware	\$6.33	screws and washers	GM	
04/09/25	04/22/25	Vons	\$7.50	Bleach	GM	
04/04/25	04/22/25	Home Depot	\$44.37	pipe fitting, graphite lubricant, and hose washers	GM	
04/04/25	04/22/25	Technical Safety Services	\$450.00	Calibration of ovens and fume hood	GM	
04/03/25	04/22/25	Harbor freight	\$21.44	3/8 ratchet	GM	
04/04/25	04/22/25	Home Depot	-\$12.09	Credit for return	GM	
04/03/25	04/22/25	Amazon	\$117.46	New Faucets	GM	
04/03/25	04/22/25	Home Depot	\$37.32	Tools for sink repair (Total Purchase 82.76)	GM	
04/03/25	04/22/25	Home Depot	\$12.70	Fiat washers for sink repair Receipt (Total Purchase 82.76)	GM	
04/03/25	04/22/25	Home Depot	\$32.74	Adjustable Wrenches (Total Purchase 82.76)	GM	
04/02/25	04/22/25	Ace Hardware	\$70.73	parts for sink repair	GM	
04/01/25	04/22/25	UPS	\$176.82	Shipped samples to BSK	GM	
03/25/25	04/22/25	The battery Junction	\$259.12	The Battery Junction	GM	
03/25/25	04/22/25	Amazon	\$9.64	Color Coding Labels	GM	
03/25/25	04/22/25	Sigma Aldrich	\$236.30	Phosphoric Acid	GM	
03/24/25	04/22/25	Harbor freight	\$23.54	Parts for lab Vacuum setup	GM	
03/24/25	04/22/25	Valero	\$50.00	Fuel for Truck 32	GM	
04/18/25	04/22/25	CWEA	\$175.00	CEU's online training	JK	
04/15/25	04/22/25	7-Eleven Camarillo	\$80.66	Gas for work truck #43	JK	
04/15/25	04/22/25	Valvoline Instant Oil Change	\$506.95	Oil Change, fluid change, filter change, and tire rotation unit #38	JK	
04/10/25	04/22/25	7-Eleven Camarillo	\$82.73	Gas for work truck #43	JK	
04/08/25	04/22/25	Home Depot	\$32.15	Head Lamp for work truck	JK	
04/08/25	04/22/25	Costal Pipo	\$50.79	Safety Glasses	JK	
04/04/25	04/22/25	Exxon Mobile Camarillo	\$53.32	Gas for work truck #43	JK	
04/02/25	04/22/25	CWEA	\$35.00	CWEA Workshop for CEU's and Training	JK	
04/01/25	04/22/25	7-Eleven Camarillo	\$31.31	Gas for work truck #43	JK	
03/25/25	04/22/25	7-Eleven Camarillo	\$74.35	Gas for work truck #43	JK	
04/14/25	04/22/25	Chevron	\$20.00	Fuel for RES 1A	JN	
04/11/25	04/22/25	Chevron	\$152.45	Fuel for Unit 3 F550	JN	
04/04/25	04/22/25	Chevron	\$137.06	Fuel for Unit 3 F550	JN	
03/28/25	04/22/25	Water Wise Pro	\$375.00	Treatment Training	JN	
03/28/25	04/22/25	Valero	\$71.02	Fuel for Unit 4 Ranger	JN	
04/14/25	04/22/25	Valero	\$103.29	Gas for truck #39	BB	
04/05/25	04/22/25	Valero	\$72.20	Gas for truck #39	BB	
04/03/25	04/22/25	Valero	\$116.08	Gas for truck #39	BB	
04/03/25	04/22/25	Amazon	\$96.50	PLC Batteries	BB	
03/31/25	04/22/25	Valero	\$85.88	Gas for truck #39	BB	
03/24/25	04/22/25	Valero	\$111.00	Gas for truck #39	BB	
03/25/25	04/22/25	B&B center	\$107.61	Parts for Pressure washer	CC	
03/31/25	04/22/25	Cedar Valley Plumbing	\$83.93	Parts for unit 6	CC	
03/26/25	04/22/25	Valero	\$118.58	Fuel #6	CC	
03/31/25	04/22/25	Chevron	\$110.10	Fuel #6	CC	
04/03/25	04/22/25	Valero	\$138.68	Fuel #6	CC	
04/09/25	04/22/25	Valero	\$124.53	Fuel #6	CC	
04/14/25	04/22/25	Valero	\$79.89	Fuel #6	CC	
04/13/25	04/22/25	American Water College	\$229.99	Water Treatment Exam Prep Grade 2	CC	
04/15/25	04/22/25	AutoZone	\$56.28	Parts for ford Ranger unit 4	CC	
04/21/25	04/22/25	CHEVRON	\$150.00	FUEL TRUCK 6	MS	
04/17/25	04/22/25	SNAPPER JACKS	\$74.88	DINNER FOR CREW ON LEAK	MS	
04/16/25	04/22/25	CHEVRON	\$110.49	FUEL TRUCK 40	MS	
04/04/25	04/22/25	POSTAL MAGIC	\$93.76	FEDEX MASTER METER	MS	
04/03/25	04/22/25	CHEVRON	\$127.79	FUEL TRUCK 40	MS	
04/20/25	04/22/25	AutoZone	\$41.81	Tire patch repair kit	JC	
04/19/25	04/22/25	Valero Gas	\$133.00	Gas for work truck #38	JC	
04/18/25	04/22/25	Valero Gas	\$126.00	Gas for work truck #38	JC	
04/15/25	04/22/25	Smart and Final	\$53.57	Kitchen Essentials for CWRP/RMWT	JC	
04/14/25	04/22/25	Valero Gas	\$148.00	Gas for work truck #38	JC	
04/02/25	04/22/25	Valero Gas	\$141.00	Gas for work truck #38	JC	
03/31/25	04/22/25	AutoZone	\$31.63	Cwrf Kubota battery terminal disconnect switch	JC	
03/28/25	04/22/25	Eberhard Kubota Equipment	\$39.00	Duplicate keys made by Cwrf Kubota tractor	JC	
03/26/25	04/22/25	Temple Coffee	\$11.35	Coffee	NR	
03/26/25	04/22/25	Lyft	\$64.28	Two Lyft Rides (SMF to ACWA event and vice versa)	NR	
03/26/25	04/22/25	Teaspoon	\$6.25	iced tea	NR	
03/26/25	04/22/25	LAX Smart parking	\$60.00	Self-parking for day of: 26 Mar 25	NR	
04/16/25	04/22/25	Chevron	\$129.29	Gas	MAS	
04/08/25	04/22/25	Chevron	\$133.33	Gas	MAS	
04/04/25	04/22/25	USPS	\$31.40	T3 Exam app.	MAS	
03/31/25	04/22/25	Valero	\$75.00	Gas	MAS	
03/31/25	04/22/25	Valero	\$71.64	Gas	MAS	
03/31/25	04/22/25	BIG 5 sporting goods	\$21.44	Air pump for RMWT	MAS	
03/27/25	04/22/25	Chevron	\$99.99	Gas	MAS	
04/16/25	04/22/25	Chevron	\$120.13	Gas for truck 36	KH	
04/14/25	04/22/25	Grainger	\$115.05	Steel toe rubber boots for Mark and I	KH	
04/12/25	04/22/25	Chevron	\$122.56	Gas for truck 36	KH	
04/10/25	04/22/25	Chevron	\$112.03	Gas for truck 36	KH	
04/02/25	04/22/25	Chevron	\$130.89	Gas for truck 36	KH	
03/30/25	04/22/25	Chevron	\$130.86	Gas for truck 36	KH	
03/27/25	04/22/25	Chevron	\$116.34	Gas for truck 36	KH	
03/26/25	04/22/25	Amazon	\$108.20	Ink Cartridge for printer at RMWT	KH	
03/24/25	04/22/25	Chevron	\$97.14	Gas for truck 36	KH	
03/25/25	04/22/25	Old NY Deli	\$48.54	Employee Lunch	NH	
03/26/25	04/22/25	Valero	\$106.56	Fuel	NH	
04/01/25	04/22/25	Chevron	\$106.79	Fuel	NH	
04/02/25	04/22/25	Twenty88	\$57.12	Employee Lunch	NH	
04/18/25	04/22/25	Chevron	\$85.04	Fuel	NH	
03/25/25	04/22/25	The Home Depot	\$92.40	Extension cord for CWRP autosampler, lab cleaning supplies	CL	
03/28/25	04/22/25	Valero	\$58.14	Gas for Truck 33	CL	
04/03/25	04/22/25	Parchment	\$3.20	Official College Transcript for T2 Exam application	CL	
04/03/25	04/22/25	Parchment	\$4.65	Official High School Transcript for T2 Exam application	CL	
04/07/25	04/22/25	California Water Boards	\$66.79	SWRCB Application Fee for T2 Exam	CL	
04/11/25	04/22/25	Valero	\$65.16	Gas for Truck 33	CL	
03/27/25	04/22/25	VALERO	\$116.03	FUEL TRUCK #41	RV	
04/01/25	04/22/25	VALERO	\$118.42	FUEL TRUCK #41	RV	
04/10/25	04/22/25	VALERO	\$117.22	FUEL TRUCK #41	RV	
04/17/25	04/22/25	VALERO	\$109.66	FUEL TRUCK #41	RV	
04/18/25	04/22/25	HOME DEPOT	\$269.37	Parts/ Leak repair	RV	
03/28/25	04/22/25	Exxon Mobile Camarillo	\$131.83	Fuel	SD	
03/28/25	04/22/25	Amazon	\$53.61	Dual Monitor Stand	SD	
03/31/25	04/22/25	Amazon	\$181.74	Desk Converter	SD	
03/24/25	04/22/25	Spectrum Internet	\$1,249.00	Spectrum Internet	JW	
03/24/25	04/22/25	Spectrum Cable News	\$212.22	Cable News Service	JW	
03/30/25	04/22/25	Thinking2	\$125.00	SSL Renewal www.camrosa.com	JW	
04/01/25	04/22/25	Thinking2	\$80.00	Web Hosting www.camrosa.com	JW	
04/01/25	04/22/25	Thinking2	\$80.00	Web Hosting www.asrsaa.com	JW	
04/04/25	04/22/25	Amazon.com	\$75.05	Screwdriver Kit and Laptop battery replacement	JW	
04/07/25	04/22/25	Network Solutions	\$22.23	asrsaa.com monthly forwarding	JW	
04/09/25	04/22/25	Teamviewer.com	\$3,459.59	Annual renewal for Ops remote access to SCADA	JW	
04/22/25	04/22/25	Zoom	\$298.90	teleconferencing for Board & staff meetings	TS	
04/22/25	04/22/25	AWWA	\$419.00	AWWA utility benchmarking	TS	
03/25/25	04/22/25	AWA	\$747.00	CCWUC Ed Luncheon (18 Ees)	DA	
04/07/25	04/22/25	Luau Grill	\$405.37	4/2025 Safety Lunch (deposit)	DA	
04/08/25	04/22/25	Luau Grill	\$435.36	4/2025 Safety Lunch (balance)	DA	
04/08/25	04/22/25	Vons	\$31.93	Bevs & Ice for Safety Lunch	DA	
04/08/25	04/22/25	Old NY Bagel	\$69.99	4/2025 Safety Lunch	DA	
04/10/25	04/22/25	Staples	\$807.14	Office Supplies	DA	
04/10/25	04/22/25	Smart & Final	\$35.03	Kitchen Supplies	DA	
04/15/25	04/22/25	Jersey Mike's	\$271.85	Lunch for OPV Mediation Mtn.	DA	
04/16/25	04/22/25	Vons	\$6.42	Ice for OPV Mediation Mtg.	DA	
04/07/25	04/22/25	Cole Parmer	\$205.92	Lab Frame Foot	MP	
03/27/25	04/22/25	Cole Parmer	\$32.71	Aluminum Rod	MP	
04/16/25	04/22/25	Valero	\$68.11	Fuel #42	CP	
04/10/25	04/22/25	Valero	\$72.61	Fuel #42	CP	
04/04/25	04/22/25	Valero	\$72.54	Fuel #42	CP	
03/26/25	04/22/25	Valero	\$73.50	Fuel #42	CP	
			\$28,612.20			

Camrosa Water District

Accounts Payable Period:

05/01/2025-05/20/2025

Expense	Account Description	Amount
10302	Escrow Account-Pacific Hydro	28,771.25
11100	AR Other	14.14
11700	Meter Inventory	
11900	Prepaid Insurance	
11905	Prepaid Maintenance Ag	
15773	UAL Prepayment	
13400	Construction in Progress	709,497.26
20053	Current LTD Bond 2016	
20202	Invoice Cloud Fees Payable	75.00
20400	Contractor's Retention	-28,771.25
20250	Non-Potable Water Purchases	
23001	Refunds Payable	982.78
50110	Payroll FLSA Overtime-Retro	
50010	Water Purchases & SMP	548,410.70
50020	Pumping Power	165,493.02
50100	Federal Tax 941 1 st QTR	
50013	CamSan Reclaimed Water	14,075.14
50135	PERS Required UAL	
50200	Utilities	3,037.75
50210	Communications	1,779.95
50220	Outside Contracts	82,611.08
50230	Professional Services	3,476.70
50240	Pipeline Repairs	4,774.21
50250	Small Tool & Equipment	880.30
50260	Materials & Supplies	86,161.76
50270	Repair Parts & Equip Maint	248,373.04
50280	Legal Services	48,604.07
50290	Dues & Subscriptions	82.99
50300	Conference & Travel	4,216.72
50310	Safety & Training	5,182.50
50330	Board Expenses	
50340	Bad Debt	
50350	Fees & Charges	3,980.01
50360	Insurance Expense	
50500	Misc Expense	
50600	Fixed Assets	
50700	Interest Expense	
TOTAL		\$1,931,709.12



Expense Approval Report

By Vendor Name

Payable Dates 5/1/2025 - 5/20/2025 Post Dates 5/1/2025 - 5/20/2025

Payment Nui Post Date	Vendor Name	Payable Number	Description (Item)	Account Name	Purchase	Amount
Vendor: *CAM* - DEPOSIT ONLY-CAMROSA WTR						
3486	05/08/2025	DEPOSIT ONLY-CAMROSA WTR	5-8-25-PR	Transfer to Disbursements Account	Transfer to disbursements-hol	350,000.00
3487	05/08/2025	DEPOSIT ONLY-CAMROSA WTR	5-8-25-AP	Transfer to Disbursements Account	Transfer to disbursements-hol	1,600,000.00
3488	05/16/2025	DEPOSIT ONLY-CAMROSA WTR	5-15-25-PR	Transfer to Disbursements Account	Transfer to disbursements-hol	15,000.00
3489	05/16/2025	DEPOSIT ONLY-CAMROSA WTR	5-15-25-AP	Transfe to Disbursements Account	Transfer to disbursements-hol	450,000.00
Vendor *CAM* - DEPOSIT ONLY-CAMROSA WTR Total:						2,415,000.00
62031	05/07/2025	805 IT GUYS, LLC	00007747	Deposit Refund Act 7747 - 812 Calle Plano	Refunds payable	25.15
Vendor: AGR00 - AG RX INC.						
62032	05/13/2025	AG RX INC.	104777	Weed abatement.	Materials & supplies FY25-0292	11,278.81
62032	05/13/2025	AG RX INC.	104802	weed abatement	Materials & supplies FY25-0291	4,457.85
Vendor AGR00 - AG RX INC. Total:						15,736.66
Vendor: AIR05 - AIRGAS USA, LLC.						
62033	05/13/2025	AIRGAS USA, LLC.	5516362748	Materials & Supplies - CO2 Tank Rental	Materials & supplies	43.98
62033	05/08/2025	AIRGAS USA, LLC.	5516365317	Materials & Supplies - CO2 Tank Rental	Materials & supplies	144.18
62033	05/08/2025	AIRGAS USA, LLC.	9160631809	Materials & Supplies - CO2 Tank Rental	Materials & supplies	70.66
62033	05/08/2025	AIRGAS USA, LLC.	9160734164	Materials & Supplies - CO2 Tank Rental	Materials & supplies	50.00
62082	05/20/2025	AIRGAS USA, LLC.	9161253053	CO2 Tank Rental	Materials & supplies	139.97
Vendor AIR05 - AIRGAS USA, LLC. Total:						448.79
Vendor: ALE03 - ALESHIRE & WYNDER LLP						
62034	05/07/2025	ALESHIRE & WYNDER LLP	95084	Legal Services	Legal services	1,529.22
62034	05/07/2025	ALESHIRE & WYNDER LLP	95085	Legal Services- Dundas	Legal services	3,420.00
62034	05/07/2025	ALESHIRE & WYNDER LLP	95194	OPV GMA Legal Services	Legal services	15,094.55
62083	05/20/2025	ALESHIRE & WYNDER LLP	95881	Legal Services	Legal services	1,120.00
62083	05/20/2025	ALESHIRE & WYNDER LLP	95882	Legal Services	Legal services	2,792.00
62083	05/20/2025	ALESHIRE & WYNDER LLP	95973	OPV/GMA Legal Services	Legal services	24,648.30
Vendor ALE03 - ALESHIRE & WYNDER LLP Total:						48,604.07
Vendor: ALL14 - ALLCONNECTED INC						
62035	05/13/2025	ALLCONNECTED INC	109822	CISv5 Monthly Hosting Fees	Construction in progress FY25-0298	2,317.80
62035	05/13/2025	ALLCONNECTED INC	109823	Managed IT Services with All Connected Inc.	Outsd contracts FY25-0014	13,692.82
Vendor ALL14 - ALLCONNECTED INC Total:						16,010.62
Vendor: *ABB* - American Business Bank						
1583	05/05/2025	American Business Bank	Reternt7-Escrow Act	Retention from Paymt 7 to Escrow Account	Escrow Account-Pacific Hydro	22,380.00
1584	05/13/2025	American Business Bank	Escrow-Pymt8	Retention Pymt 8 -C2412	Escrow Account-Pacific Hydro	6,391.25
Vendor *ABB* - American Business Bank Total:						28,771.25
62036	05/07/2025	ANDREW C CANEPA	00001995	Deposit Refund Act 1995 - 5393 Heather St	Refunds payable	37.61
62037	05/07/2025	ARB	00000004	FH#4- Deposit Refund	Refunds payable	565.71
Vendor: BAD02 - BADGER METER INC						
62038	05/13/2025	BADGER METER INC	1727959	Meter Purchase - 3/4',1"	Repair Parts & Equipment MaiFY25-0248	59,952.10
62038	05/13/2025	BADGER METER INC	1731339	Meter Purchase - 3/4'.	Repair Parts & Equipment MaiFY25-0251	21,372.81
62084	05/19/2025	BADGER METER INC	1731338	Meter Purchase - 3/4',1"	Repair Parts & Equipment MaiFY25-0248	127,731.53
Vendor BAD02 - BADGER METER INC Total:						209,056.44

62039	05/13/2025	BUFFUM'S	023109	Outside Contracts - Lock Repair	Outsd contracts	795.89
Vendor: CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT						
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	041225	Water Purchase Potable	Water purchases Potable	405,789.28
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	041225	Water Purchase Potable	CMWD Fixed Charges Pot	84,079.08
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	041225	Water Purchase N-P	Water purchases N-P	31,853.05
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	041225	Water Purchase N-P	CWD-Fixed Charges N-P	6,599.92
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	2025-00000023	SMP CMWD - SMP Sampling Fee	SMP CWD-RMWTP	2,076.00
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	SMP049025	SMP CMWD - SMP Pipeline Fee	SMP CWD-RMWTP	17,036.78
1585	05/13/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	SMP049025	SMP CMWD - SMP Pipeline Fee	SMP CMWD	976.59
Vendor CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT Total:						548,410.70
62040	05/13/2025	CENTRAL COMMUNICATIONS	000036-427-911	After Hours Call Center	Communications	530.95
62041	05/13/2025	Central Courier LLC	57944	Courier Service Period 5/01/25 th 5/31/25	Outsd contracts	368.08
62042	05/13/2025	CITY OF CAMARILLO	AR050525	Recycled Water from CamSan - April 2025	CamSan Water	14,075.14
62043	05/13/2025	CITY OF THOUSAND OAKS	40125-050125	Sewer Service Provide City Thousand Oaks	Outsd contracts	635.04
62044	05/13/2025	CORELOGIC INFORMATION SOLUTIONS, INC	30774238	Online Assessors Parcel Info for District Area	Outsd contracts	168.83
62085	05/20/2025	COUNTY OF VENTURA RMA OPERATIONS	IN0265117	Permit-Environmental Health Inspection-RMWTP	Fees & Charges-RMWTP	3,977.06
Vendor: CUL02 - CULLIGAN OF VENTURA COUNTY						
62045	05/08/2025	CULLIGAN OF VENTURA COUNTY	1907210	Materials & Supplies-Water Softener	Materials & supplies	80.07
62045	05/08/2025	CULLIGAN OF VENTURA COUNTY	1907458	Materials & Supplies-Water Softener	Materias & Supp-PV Well	181.10
62045	05/08/2025	CULLIGAN OF VENTURA COUNTY	1908095	Materials & Supplies-Water Softener	Materials & supplies	6.00
62045	05/08/2025	CULLIGAN OF VENTURA COUNTY	1908517	Materials & Supplies-Water Softener	Materials & supplies	6.00
Vendor CUL02 - CULLIGAN OF VENTURA COUNTY Total:						273.17
62086	05/20/2025	E.J. HARRISON & SONS INC	1218-51525	Trash Removal - CWRP	Outsd contracts	559.17
Vendor: ENH01 - Enhanced Landscape Development, Inc						
62046	05/13/2025	Enhanced Landscape Development, Inc	34374	Landscaping - Irrigation Repair	Outsd contracts	77.96
62046	05/13/2025	Enhanced Landscape Development, Inc	35444	Landscaping-May 2025	Outsd contracts	1,928.01
Vendor ENH01 - Enhanced Landscape Development, Inc Total:						2,005.97
1586	05/13/2025	ENTERPRISE FM Trust	123859-050325	Vehicle Lease - May 2025	Outsd contracts	10,551.69
Vendor: FAM01 - FAMCON PIPE & SUPPLY, INC						
62047	05/13/2025	FAMCON PIPE & SUPPLY, INC	S100154415-001	CS Plugs - Brass Hardware	Materials & supplies	298.96
62087	05/15/2025	FAMCON PIPE & SUPPLY, INC	S100154609-001	Leak Repair - Hydrant valve and Hydrant	Pipeline repairs FY25-0301	4,429.96
Vendor FAM01 - FAMCON PIPE & SUPPLY, INC Total:						4,728.92
Vendor: FRU01 - FRUIT GROWERS LAB. INC.						
62048	05/09/2025	FRUIT GROWERS LAB. INC.	501767A	Outside Lab Work for CWRP	Outsd contracts	195.00
62048	05/13/2025	FRUIT GROWERS LAB. INC.	506403A	RMWTP Analysis	Outside Contracts	41.00
62048	05/07/2025	FRUIT GROWERS LAB. INC.	506920A	Outside Lab Work-Conejo GAC Plant	Outsd contracts	39.00
62048	05/13/2025	FRUIT GROWERS LAB. INC.	507344A	GAC Analysis	Outsd contracts	39.00
62088	05/19/2025	FRUIT GROWERS LAB. INC.	506921A	Outside Lab Work for RMWTP	Outside Contracts	41.00
62088	05/19/2025	FRUIT GROWERS LAB. INC.	507348A	Outside Lab Work for Conejo GAC	Outsd contracts	180.00
62088	05/19/2025	FRUIT GROWERS LAB. INC.	507349A	Outside Lab Work for Conejo GAC	Outsd contracts	181.00
62088	05/19/2025	FRUIT GROWERS LAB. INC.	507350A	Outside Lab Work for Conejo GAC	Outsd contracts	355.00
Vendor FRU01 - FRUIT GROWERS LAB. INC. Total:						1,071.00
Vendor: VEN33 - GANNETT MEDIA CORP						
62049	05/06/2025	GANNETT MEDIA CORP	0007046277	NIB for PV Well Fe & Mn Treatment	Construction in progress	100.90
62049	05/13/2025	GANNETT MEDIA CORP	0007099928	NIB for Sewer Hotspots Repair in VCStar	Construction in progress	442.72
Vendor VEN33 - GANNETT MEDIA CORP Total:						543.62

Vendor: WES01 - GENE WEST

62028	05/08/2025	GENE WEST	TrvlReimb-Assembly Jud C	Travel Reimb-Sacramento Conf-Assembly Judiciary Co	Board expense		1,443.66
62029	05/08/2025	GENE WEST	TrvlReimb-SacramentoCo	Travel Reimb-Sacramento Conf-Assembly Water Parks	Board expense		1,882.18
Vendor WES01 - GENE WEST Total:							3,325.84

62050	05/13/2025	GEOSCIENCE SUPPORT SERVICES INC.	CWD-01-23-14	Well Asset Management Program	Prof services	FY24-0102	3,149.50
1591	05/20/2025	GRAHAM MOLAND	TutirionReimb-Spring2025	Tuition Reimbursement MPPA Program	Safety & train	FY25-0051	1,500.00
1592	05/15/2025	HealthEquity	n2s9a6u	Consumer Driven Health Savings Pln Admn Fees	Fees & charges		2.95
62089	05/19/2025	HERC RENTALS INC.	35368036-002	Pump Rental Pond 1	Repair parts & equipment	FY25-030	3,326.65
62051	05/13/2025	HOPKINS GROUNDWATER CONSULTING	12050	Hydrogeological Services for SR Well 10	Construction in progress	FY25-017	18,115.00
62052	05/13/2025	HYDROCORP LLC	CI-06162	Cross Connection Program - HydroCorp Solutions	Outsd contracts	FY25-0230	13,087.24

Vendor: INFO00 - INFOSEND, INC.

62053	05/13/2025	INFOSEND, INC.	285499	Address Change Services	Outsd contracts		16.00
62090	05/19/2025	INFOSEND, INC.	286945	Printing & Mailing June 2025 Statement	Outsd contracts		5,046.19
Vendor INFO00 - INFOSEND, INC. Total:							5,062.19

62054	05/13/2025	INVOICE CLOUD INC.	4235-2025-4	Payment Processing IC	Invoice Cloud Fees Payable		1,043.75
62055	05/07/2025	LORETTA K YOUNGMAN	00003969	Deposit Refund Act 3969 - 5884 Terra Bella Ln	Refunds payable		56.12
62056	05/13/2025	M.O. DION & SONS, INC.	SP28440	Well Pump Shaft Lubricant	Materials & supplies		551.74
62057	05/07/2025	MATTHEW D RIVKIN	00012241	Deposit Refund Act 12241 - 2361 Rose Ln	Refunds payable		127.71
62058	05/13/2025	McMASTER-CARR SUPPLY CO	44780376	Hardware Pond Pump	Materials & supplies		309.55
62059	05/13/2025	MULTI W. SYSTEMS, INC	32530644	Sewer lift 2 repair parts air relief valves.	Repair parts & equipment	FY25-023	2,757.32
62060	05/13/2025	NBS GOVERNMENT FINANCE GROUP	202505-1933	Develop In-Lieu Fees for Mitigation Requirements	Prof services	FY25-0084	225.00
62061	05/08/2025	NICK'S TRUCK & TRACTOR REPAIR, INC.	121052	Conversion of O&M break room to lab	Repair parts & equipment	FY25-0282	2,383.05

Vendor: NOR07 - NORTHSTAR CHEMICAL

62091	05/20/2025	NORTHSTAR CHEMICAL	310821	Chemicals (Chlorine) - Conejo GAC	Materials & supplies		3,447.44
62091	05/20/2025	NORTHSTAR CHEMICAL	310822	Chemicals (Chlorine) - Lynnwood	Materias & Supp-PV Well		4,450.01
62091	05/20/2025	NORTHSTAR CHEMICAL	310823	Chemicals (Chlorine) - Tierra Rejada	Materials & supplies		1,307.20
Vendor NOR07 - NORTHSTAR CHEMICAL Total:							9,204.65

Vendor: PAC14 - PACIFIC HYDROTECH CORP

62027	05/05/2025	PACIFIC HYDROTECH CORP	Pymt7-C2412	Construction - Solids Dewatering Press Facility	Construction in progress	FY24-027	447,600.00
62027	05/05/2025	PACIFIC HYDROTECH CORP	Retention 7	Retention from Payment 7- Project C2412	Contractor's retention		(22,380.00)
62062	05/13/2025	PACIFIC HYDROTECH CORP	Pymt8-C2412-Solids	Construction - Solids Dewatering Press Facility	Construction in progress	FY24-027	127,825.00
62062	05/13/2025	PACIFIC HYDROTECH CORP	Retention-Pymt8	Retention from Pymt 8 -C2412	Contractor's retention		(6,391.25)
Vendor PAC14 - PACIFIC HYDROTECH CORP Total:							546,653.75

Vendor: PUR01 - PURETEC INDUSTRIAL WATER

62063	05/08/2025	PURETEC INDUSTRIAL WATER	2292617	Deionized Water Service	Materials & supplies		28.93
62063	05/08/2025	PURETEC INDUSTRIAL WATER	2292618	Deionized Water Service	Materials & supplies		30.14
62063	05/13/2025	PURETEC INDUSTRIAL WATER	2294089	Chemicals (Antiscalant) RMWTP Vitec 4000	Materials & Supplies-RMWTP		18,313.55
62063	05/13/2025	PURETEC INDUSTRIAL WATER	2294090	Chemicals (Anti-chlor) RMWTP Kuriverter AC-427	Materials & Supplies-RMWTP		19,697.66
Vendor PUR01 - PURETEC INDUSTRIAL WATER Total:							38,070.28

62092	05/20/2025	R&B AUTOMATION, INC.	10150628	Rebuild 8" Fairbanks Influent Pump	Construction in progress	FY24-020	80,806.30
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Vendor: ROY03 - ROYAL INDUSTRIAL SOLUTIONS

62064	05/13/2025	ROYAL INDUSTRIAL SOLUTIONS	9009-1057062	CWRF - Bar Screen PLC - Hardware	Construction in progress	FY25-0263	16,276.73
62064	05/13/2025	ROYAL INDUSTRIAL SOLUTIONS	9009-1057684	CWRF - Bar Screen PLC - Hardware	Construction in progress	FY25-0281	4,431.36
62093	05/15/2025	ROYAL INDUSTRIAL SOLUTIONS	9009-1057750	CWRF - Bar Screen PLC - Hardware	Construction in progress	FY25-0281	4,051.32
Vendor ROY03 - ROYAL INDUSTRIAL SOLUTIONS Total:							24,759.41

Vendor: RTL01 - RT LAWRENCE CORPORATION

62065	05/13/2025	RT LAWRENCE CORPORATION	49720	Lockbox Services -Processing April 2025 Payments	Outsd contracts	535.19
62094	05/15/2025	RT LAWRENCE CORPORATION	49454-2	Processing Charges for December 2024-Lockbox Svc	Outsd contracts	594.35
62094	05/15/2025	RT LAWRENCE CORPORATION	49580-1	Processing Charges for February 2025-Lockbox Svc	Outsd contracts	470.77

Vendor RTL01 - RT LAWRENCE CORPORATION Total: 1,600.31

62066	05/13/2025	SAGE DESIGNS, INC.	2508059-01	Repair Parts 900 Mhz Radios	Repair parts & equipment	FY25-0235	13,889.56
62095	05/20/2025	SAM HILL & SONS, INC.	5393	Res 1A - Site cleanup	Outsd contracts	FY25-0301	4,335.60
62067	05/13/2025	Santa Paula Materials, Inc.	24249	Base - Pump Station 4	Materials & supplies	FY25-0291	1,256.75
62068	05/13/2025	SC Fuels	IN0000122256	Materials & Supplies - FUEL Ponds	Materials & supplies		1,078.62
62069	05/13/2025	SOLAR ELECTRIC SUPPLY,INC	23944	Repair Parts Solar Site Batteries	Repair parts & equipment	FY25-0281	4,385.11

Vendor: SCE01 - SOUTHERN CALIF. EDISON

1589	05/13/2025	SOUTHERN CALIF. EDISON	May 2025	Current Usage Monthly Charges	Pumping power Potable		33,026.92
1589	05/13/2025	SOUTHERN CALIF. EDISON	May 2025	Current Usage Monthly Charges	Pumping Power-RMWTP		10,966.11
1589	05/13/2025	SOUTHERN CALIF. EDISON	May 2025	Current Usage Monthly Charges	Pumping Power-PV Well		7,539.38
1589	05/13/2025	SOUTHERN CALIF. EDISON	May 2025	Current Usage Monthly Charges	Pumping power N-P		113,960.61
1589	05/13/2025	SOUTHERN CALIF. EDISON	May 2025	Current Usage Monthly Charges	Utilities		3,037.75

Vendor SCE01 - SOUTHERN CALIF. EDISON Total: 168,530.77

62070	05/07/2025	SUSAN POYNTON	00005187	Deposit Refund Act 5187 - 12432 San Sebastian Ct	Refunds payable		164.07
62096	05/20/2025	SYNAGRO TECHNOLOGIES, INC.	57616	Sludge Removal	Outsd contracts	FY25-0011	10,737.61
62071	05/07/2025	TERESA PODDIG	00001884	Deposit Refund Act 1884 - 5372 Hidalgo St	Refunds payable		6.41
62072	05/13/2025	THE ROVISYS COMPANY	102287	Engineering - Replacement of PLCs at CWRP	Construction in progress	FY25-0071	7,200.00

Vendor: THO09 - THOMAS SCIENTIFIC

62073	05/06/2025	THOMAS SCIENTIFIC	3599520	Lab Supplies	Materials & supplies		149.12
62073	05/13/2025	THOMAS SCIENTIFIC	3605140	Lab Supplies	Materials & supplies		96.03
62097	05/15/2025	THOMAS SCIENTIFIC	3606569	Laboratory Supplies- New Calibration Standard	Materials & supplies		97.21

Vendor THO09 - THOMAS SCIENTIFIC Total: 342.36

62074	05/13/2025	TRAVIS AGRICULTURAL, INC	25379-P	Tank Overflow repair and Site Cleanup (PS4)	Outsd contracts	FY25-0291	6,492.46
1590	05/13/2025	U.S. BANK CORPORATE	25-Apr	Credit Card Purchases	Credit Cards Payment		28,612.20

Vendor: UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC

62075	05/13/2025	UNDERGROUND SERVICE ALERT OF SOUTHE	24-253510	Dig Alert Tickets-Montly Charges	Outsd contracts		127.61
62075	05/13/2025	UNDERGROUND SERVICE ALERT OF SOUTHE	420250228	Dig Alert Tickets-Montly Charges	Outsd contracts		413.30

Vendor UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC Total: 540.91

Vendor: UNI08 - UNIFIRST CORPORATION

62076	05/13/2025	UNIFIRST CORPORATION	2210195277	Office Cleaning Supplies- Towel-Mat Service	Outsd contracts		83.16
62076	05/13/2025	UNIFIRST CORPORATION	2210195278	Uniform Cleaning Service	Outsd contracts		149.62
62076	05/13/2025	UNIFIRST CORPORATION	2210197268	Office Cleaning Supplies- Towel-Mat Service	Outsd contracts		83.16
62076	05/13/2025	UNIFIRST CORPORATION	2210197385	Uniform Cleaning Service	Outsd contracts		145.90
62098	05/20/2025	UNIFIRST CORPORATION	2210199227	Office Cleaning Supplies - Towel-Mat Service	Outsd contracts		83.16
62098	05/20/2025	UNIFIRST CORPORATION	2210199241	Uniform Cleaning Service	Outsd contracts		145.96

Vendor UNI08 - UNIFIRST CORPORATION Total: 690.96

Vendor: USA01 - USA BLUE BOOK

62078	05/06/2025	USA BLUE BOOK	INV00695651	Materials & Supplies	Materials & supplies		503.17
62078	05/13/2025	USA BLUE BOOK	INV00695870	M3 Chemical Dosing Tubes	Repair parts & equipment		971.36
62078	05/08/2025	USA BLUE BOOK	INV00697935	Materials & Supplies - Clibration for Gas Monitors	Materials & supplies		246.60
62078	05/08/2025	USA BLUE BOOK	INV00699703	Materials & Supplies -Calibration for Gas Monitors	Materials & supplies		231.61
62078	05/09/2025	USA BLUE BOOK	INV00702920	Lab Supplies	Materials & supplies		77.33
62078	05/13/2025	USA BLUE BOOK	INV00706206	Lab Reagents	Materials & supplies		48.88

62078	05/13/2025	USA BLUE BOOK	INV00706864	Lab Reagents	Materials & supplies	231.45
62099	05/15/2025	USA BLUE BOOK	INV00711293	New PH Sensor for the Myron L	Repair parts & equipment	328.46
Vendor USA01 - USA BLUE BOOK Total:						2,638.86
Vendor: WWG01 - W W GRAINGER, INC.						
62079	05/08/2025	W W GRAINGER, INC.	9495539174	Materials & Supplies - Kitchen Supplies	Materials & supplies	937.77
62079	05/13/2025	W W GRAINGER, INC.	9497435017	Nitrile Gloves and Lifting Straps	Materials & supplies	475.76
62079	05/13/2025	W W GRAINGER, INC.	9499387059	Repair Parts- SL-2 Replacement Motor	Repair parts & equipment	1,692.52
62079	05/13/2025	W W GRAINGER, INC.	9502622336	Material & Supplies - First Aid-Bandages	Materials & supplies	89.01
62100	05/20/2025	W W GRAINGER, INC.	9504350548	Battery Packs for ALTAIR Air Monitors	Materials & supplies	488.64
62100	05/20/2025	W W GRAINGER, INC.	9509916764	Meter Station 5&7 Rehabilitation	Construction in progress	330.13
62100	05/20/2025	W W GRAINGER, INC.	9512601403	MCC Cabinet Hardware	Materials & supplies	210.16
Vendor WWG01 - W W GRAINGER, INC. Total:						4,223.99
62080	05/13/2025	WALTON MOTORS & CONTROLS, INC	84102	CO2 pump - GAC Plant	Repair parts & equipment FY25-028!	7,619.04
62101	05/20/2025	West Coast Air Conditioning	IAC1818	Air Conditioning Maintenance	Outsd contracts	394.00
62081	05/13/2025	ZWORLD GIS, LLC	2025-0175	GIS Support Services	Outsd contracts FY25-0025	4,500.00
TOTAL VENDOR PAYMENTS-CAMROSA						\$ 1,931,709.12
1581	05/01/2025	ACWA/JPIA	4-25 PR ME	Health, Dental & Vision Premiums	Medical, Dental & Vision ins.	61,842.81
Vendor: PER05 - CAL PERS 457 PLAN						
DFT0005875	05/01/2025	CAL PERS 457 PLAN	INV0016123	Deferred Compensation	Deferred comp - ee paid	3,125.00
DFT0005877	05/01/2025	CAL PERS 457 PLAN	INV0016126	Deferred Compensation	Deferred comp - ee paid	465.12
DFT0005893	05/15/2025	CAL PERS 457 PLAN	INV0016182	Deferred Compensation	Deferred comp - ee paid	3,125.00
DFT0005895	05/15/2025	CAL PERS 457 PLAN	INV0016185	Deferred Compensation	Deferred comp - ee paid	465.12
Vendor PER05 - CAL PERS 457 PLAN Total:						7,180.24
DFT0005890	05/15/2025	COLONIAL SUPPLEMENTAL INS	INV0016179	Colonial Benefits	Colonial benefits	106.70
Vendor: EDD01 - EMPLOYMENT DEVELOP. DEPT.						
DFT0005889	05/01/2025	EMPLOYMENT DEVELOP. DEPT.	INV0016139	Payroll-SIT	P/R-sit	6,044.10
DFT0005908	05/15/2025	EMPLOYMENT DEVELOP. DEPT.	INV0016205	Payroll-SIT	P/R-sit	5,990.20
DFT0005912	05/15/2025	EMPLOYMENT DEVELOP. DEPT.	INV0016212	Payroll-SIT	P/R-sit	73.52
Vendor EDD01 - EMPLOYMENT DEVELOP. DEPT. Total:						12,107.82
Vendor: GRE01 - Empower Annuity Ins Co of America						
DFT0005876	05/01/2025	Empower Annuity Ins Co of America	INV0016124	Deferred Comp 457	Deferred comp - ee paid	150.00
DFT0005894	05/15/2025	Empower Annuity Ins Co of America	INV0016183	Deferred Comp 457	Deferred comp - ee paid	150.00
Vendor GRE01 - Empower Annuity Ins Co of America Total:						300.00
Vendor: LNL01 - LINCOLN FINANCIAL GROUP						
1579	05/01/2025	LINCOLN FINANCIAL GROUP	INV0016125	Deferred Compensation	Deferred comp - ee paid	3,024.07
1587	05/15/2025	LINCOLN FINANCIAL GROUP	INV0016184	Deferred Compensation	Deferred comp - ee paid	3,024.07
Vendor LNL01 - LINCOLN FINANCIAL GROUP Total:						6,048.14
Vendor: RFS01 - LINCOLN FINANCIAL GROUP						
1578	05/01/2025	LINCOLN FINANCIAL GROUP	INV0016136	Profit Share Contribution	Profit share contributions	3,102.76
1588	05/15/2025	LINCOLN FINANCIAL GROUP	INV0016200	Profit Share Contribution	Profit share contributions	3,102.76
Vendor RFS01 - LINCOLN FINANCIAL GROUP Total:						6,205.52
Vendor: PER01 - PUBLIC EMPLOYEES						
DFT0005878	05/01/2025	PUBLIC EMPLOYEES	INV0016127	PERS-Classic Employee Portion	P/R-state ret.	23,326.21
DFT0005896	05/15/2025	PUBLIC EMPLOYEES	INV0016187	PERS-Classic Employee Portion	P/R-state ret.	23,322.18
Vendor PER01 - PUBLIC EMPLOYEES Total:						46,648.39

DFT0005898	05/15/2025	SYMETRA LIFE INS CO.	INV0016189	Life Insurance	Life ins.	317.25
Vendor: UNI10 - UNITED STATES TREASURY						
DFT0005887	05/01/2025	UNITED STATES TREASURY	INV0016137	FIT	P/R-fit	14,258.22
DFT0005906	05/15/2025	UNITED STATES TREASURY	INV0016203	FIT	P/R-fit	14,230.36
DFT0005910	05/15/2025	UNITED STATES TREASURY	INV0016210	Payroll-Social Security Tax	P/R - ee social security	670.22
DFT0005888	05/01/2025	UNITED STATES TREASURY	INV0016138	Payroll- Medicare Tax	P/R - ee medicare	3,993.18
DFT0005907	05/15/2025	UNITED STATES TREASURY	INV0016204	Payroll- Medicare Tax	P/R - ee medicare	4,162.50
Vendor UNI10 - UNITED STATES TREASURY Total:						37,314.48
Vendor: UWA01 - UNITED WAY OF VENTURA CO.						
62019	05/01/2025	UNITED WAY OF VENTURA CO.	INV0016122	Charity-United Way	P/R-charity	20.00
62077	05/15/2025	UNITED WAY OF VENTURA CO.	INV0016178	Charity-United Way	P/R-charity	20.00
Vendor UWA01 - UNITED WAY OF VENTURA CO. Total:						40.00
TOTAL PAYROLL VENDOR PAYMENTS-CAMROSA						\$ 178,111.35

Board Memorandum

May 27, 2025

To: Board of Directors

From: Jozi Zabarsky, Customer Service Manager

Subject: Employee Spotlight

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for discussion only.

Discussion: The primary goals of the District's Strategic Plan are Water Supply Independence, Infrastructure Integrity, Prudent Financial Management, Public Trust, and Service Excellence Through Organization Development. In fulfilling the District's commitment to that Plan, management staff would like to spotlight one of its employees whose commitment, dedication, and hard work helps the District advance towards those goals.

Board Memorandum

May 27, 2025

To: General Manager

From: Natalie Roberts, Water Resources Coordinator

Subject: Eagle Aerial WaterView Software: Commercial, Industrial, and Institutional (CII) Platform & Software License

Objective: Appropriate CIP funding to build the WaterView CII Platform and authorize the General Manager to enter into a multi-year agreement to license the software.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding from the Potable Water Capital Replacement Fund in the amount of \$30,000 for the WaterView project, and;
- 2) Authorize the General Manager to enter into an agreement and issue a purchase order in the amount not to exceed \$96,020 for the development of the WaterView CII Module, and;
- 3) Authorize the General Manager to enter into a three-year agreement for the WaterView CII software subscription.

Background: The District began working with Eagle Aerial in August 2019 on the WaterView Residential module. This was action taken to prepare the District for the reporting requirements established by 2018 Legislation (SB 606 and AB 1668), which became 23 CCR Article 1. Urban Water Use Efficiency Standards, Objectives, and Performance Measures. The Legislation has requirements that are implemented in stages, over the course of multiple years. The District has been satisfied with the work done by Eagle Aerial and utilized its software product and services to successfully complete “Conservation as a Way of Life” residential reporting and submit it to the State Water Resources Control Board as recently as December 2024, for the Jan 1, 2025, reporting deadline.

To comply with the Legislation’s CII requirements, the District desires to enter into an agreement with EagleAerial to build a custom CII module to fulfill the District’s reporting and compliance requirements.

CII Compliance Timelines:

- **June 2025** - Identify existing CII water users at or above the 97.5th percentile for CII water use; and existing CII water users at or above the supplier’s 80th percentile for CII water use.
- **June 2027** - Classify existing CII water users and identify the 97.5th and 80th percentile by classification. Identify all CII users associated with large landscapes.
- **June 2028** – Quantify the square footage of CII irrigated landscapes with Dedicated Irrigation Meters (DIMs) and apply the landscape efficiency factor of 0.8 for existing landscapes and 0.62 for new landscapes.
- **June 2029** – Identify all existing CII water users associated with a large landscape and for which estimated outdoor water use exceeds the calculated water budget and identify inefficient CII users.

- **July 2035** - Apply the landscape efficiency factor of 0.63 to all CII landscapes.
- **June 2039** - Have either installed dedicated irrigation meters on or employed in-lieu water technologies for and offered BMPs to all water users identified as having large landscapes.
- **June 2040** - Have either installed dedicated irrigation meters on or employed in-lieu water technologies for and offered BMPs to at least 95% of all CII water users identified as having large landscapes.
- **July 2040** - Apply the landscape efficiency factor of 0.43 to all CII landscapes with DIMs.

Enforcement: Starting January 2026, for failure to submit a required report, comply with a regulation requirement, or meet a required objective, an Informational Order or Conservation Order may be issued. Starting January 2027, a Written Notice of Violation may be issued which can also be accompanied by an administrative civil liability (ACL), or fine.

Penalties: Civil Penalty, up to \$500 per day. Failure to comply with a cease-and-desist order, up to \$1,000 per day (non-drought) or up to \$10,000 per day (drought).

The WaterView CII module will:

- Analyze water allocation totals for the District's CII parcels
- Spot water use trends, allowing the District to track and manage overallocation users
- ID targeted land classification types, such as high turf areas
- Provide data and formula calculations needed for compliance and reporting requirements
- Host high-resolution aerial imagery and the actual imagery used in DWR's Landscape Area Measurements (LAM) analysis for subscribers to access anytime
- Import and calculate daily evapotranspiration (ET) readings
- Provide various GIS tools along with sophisticated data mining and multi-level querying functions
- Host the Land Use Classification Data (LUCD), mapped product, and the delineated Dedicated Irrigation Meter (DIM) premise areas custom-created for the District
- Calculate CII DIM allocations based on current DWR & SWRCB legislative standards

The above functionality will assist District staff with efficiently fulfilling monitoring and reporting requirements set forth in the CCR by the 2019 Legislation.

Funding: Once the CII modules are built, WaterView is an annual subscription, Software as a Service (SaaS). The District entered into an agreement for the Residential module previously and now desires to add the CII module to the 3-year licensing agreement. As stated in the agreement, the cost of the first year of the CII module will be prorated.

Funding for the WaterView CII Platform CIP project is available from the District's Potable Water Capital Improvement Fund.

Upon implementation, annual SaaS costs for the WaterView CII software will be \$3,000 per year and will be budgeted in the District's annual operating budget.

Attachments:

- *Urban Water Use Efficiency Standards, Objectives, and Performance Measures CII Report*
- *Eagle Aerial WaterView CII Module Agreement*

Urban Water Use Efficiency Standards, Objectives, and Performance Measures

CII-Specific Detail Report

BACKGROUND

In 2018, the California State Legislature passed AB 1668 and SB 606. These bills directed the State Water Board to adopt broad water use efficiency standards, as well as, for commercial, industrial, and institutional water use specifically, performance measures. As part of the regulation, Urban Retail Water Suppliers, not individual households or businesses, are held to annual “urban water use objectives” (WAT Division 6 Part 2.55 Chapter 9 [10609-10609.38]).

As directed by the legislature, Article 1. Urban Water Use Efficiency Standards, Objectives, and Performance Measures was added to Chapter 3.5 Urban Water Use Efficiency and Conservation of Division 3 of Title 23 of the California Code of Regulations.

Enforcement provisions are provided by Water Code section 1846 or 1846.5 as stated in 23 CCR § 978.

The urban water use objective is a total water budget that is the sum of efficiency budgets for Indoor Residential use (23 CCR § 967), Outdoor Residential use (23 CCR § 968), CII DIM (Commercial, Industrial, and Institutional Dedicated Irrigation Meter) use (23 CCR § 969), Water Loss (23 CCR § 970), and Variances and/or Bonus Incentives (23 CCR § 971).

The regulation also includes performance measures for CII users (23 CCR § 972), thresholds for converting CII users on MUMs (mixed use meters; indicating indoor and outdoor use measured via one meter) to DIMs (dedicated irrigation meters) or employing in-lieu water management technologies (23 CCR § 973), and best management practices for CII water users that exceed a recommended size, volume of water use, or other threshold (23 CCR § 974).

Annual Water Use Objective reporting is due 1 January every year (23 CCR § 975) and is required by Water Code section 10609.

TIMELINE FOR CII REQUIREMENTS

30 June 2025:

- Identify existing CII water users at or above the 97.5th percentile for CII water use; and
- Existing CII water users at or above the supplier’s 80th percentile for CII water use (23 CCR § 974 (c) (1))

30 June 2027:

- Classify existing CII water users by this date (23 CCR § 972 (c)).
- Identify existing CII water users at or above the supplier’s 97.5th percentile for CII water use; and
- Existing CII water users at or above the supplier’s 80th percentile for water use in each of the classification categories described in section 972 (23 CCR § 974 (c) (2))
- Identify all existing CII water users associated with large landscapes or that meet alternative criteria (see 30 June 2029). (23 CCR § 973(a)(1)).

30 June 2028:

- By this date, the supplier shall maintain, for each reporting year, at least a 95% classification rate of all its CII water users. (23 CCR § 972 (c))

1 July 2028:

- The standard for CII landscapes with DIMs shall be a landscape efficiency factor of 0.8. (23 CCR § 969 (a) (2) (Please note that through 30 June 2028 an urban retail water supplier's budget for CII landscapes with DIMs shall be the supplier's actual deliveries associated with landscape irrigation reported to the Board pursuant to Health and Safety Code section 116530 (23 CCR § 969 (a) (1)).
- Not later than this date, and periodically thereafter, a supplier shall quantify the measured total square footage of the irrigated area of CII landscapes with DIMs and describe and substantiate how that area was quantified. Annual updates shall include the square footage of large landscapes that have had DIMs installed in accordance with section 973. (23 CCR § 969 (b) (2)).
- An urban retail water supplier shall calculate its budget for CII landscapes with DIMs according to the formula provided: $CIIDIM = SDIM \times DIM\ LA \times Net\ ETO \times 0.62$. (23 CCR § 969 (b) (1)).
- If an urban retail water supplier delivers water to CII landscapes with DIMs that are special landscape areas, it may calculate its budget for CII landscapes with DIMs according to the formula provided: $CIIDIM = ((SDIM \times (DIM\ LA - DIM\ SLA)) + (SDIM\ SLA \times DIM\ SLA)) \times Net\ ETO \times 0.62$ (23 CCR § 969 (c) (1)).
- A supplier that calculates a budget for CII water users associated with large landscapes with mixed use meters shall use the formula: $CIIMUM = LALL \times Net\ ETO \times (0.63 \text{ or, for Special Landscape Areas, } 1.0) \times 0.62$. The area of the landscapes shall include only CII water users associated with large landscapes and shall be quantified and substantiated by the supplier using data generated by the Department (23 CCR § 973)(c)(1).
- If an urban retail water supplier provided water to newly constructed CII landscapes with DIMs, it may add to its budget to provide for this new usage. The supplier may use this formula: $CIIDIM, \text{ new} = SDIM\text{-new} \times DIM\ LA_{\text{new}} \times Net\ ETO \times 0.62$. The existence of newly constructed CII landscapes with DIMs shall be demonstrated by using data from annual reporting required by section 495(b)(6), provided the report has disaggregated newly constructed CII landscapes with DIMs from the total landscape area reported; on the ground measurements of newly constructed CII landscapes with DIMs; or measurements of newly constructed CII landscapes with DIMs collected using accurate remote sensing methods. (23 CCR § 969 (d)).

30 June 2029:

- Identify existing CII water users that appear to be inefficient according to key business activity indicators (KBAI) the supplier has developed for the classification categories described in section 972. A supplier may also develop KBAs for the specific ENERGY STAR Portfolio Manager property types. (23 CCR § 974 (c) (3))
- Identify all existing CII water users associated with a large landscape and for which estimated outdoor water use exceeds the water budget calculated pursuant to subdivision (c)(1). (Alternative method listed under 30 June 2027). 23 CCR § 973 (a)(2).

1 July 2035:

- The standard for CII landscapes with DIMs shall be a landscape efficiency factor of 0.63. (23 CCR § 969 (a) (3))

30 June 2039:

- A supplier shall implement a conservation program for existing CII customers meeting the criteria identified in this section. (23 CCR § 974 (h))
- A supplier shall have either installed dedicated irrigation meters on, or employed in-lieu water technologies for and offered BMPs to, all the water users identified as having large landscapes. 23 CCR § 973 (d).

30 June 2040:

- After this date, the supplier shall maintain a conservation program for all CII customers meeting the criteria identified in this section. For purposes of this section, a supplier may rely on implementation by a regional entity in lieu of implementing its own conservation program. (23 CCR § 974 (h))
- By this date and thereafter, the supplier shall have either installed a DIM on, or employed in-lieu water technologies for and offered BMPs to, at least 95% of all CII water users associated with large landscapes, as assessed on a reporting year basis. 23 CCR § 973 (d).

1 July 2040:

- The standard for CII landscapes with DIMs shall be a landscape efficiency factor of 0.45 (23 CCR § 969 (a) (4)).

ENFORCEMENT: Q & A from the State's Website**Q: What happens if a supplier does not comply with the regulation?**

- With respect to suppliers' possible violations of the regulation, the State Water Board values fair, consistent, transparent, and progressive enforcement. The Board specifically directed staff to, in evaluating any potential enforcement for a supplier not meeting its objective, consider a number of factors including what conservation measures the supplier is taking and the results of those measures, and the degree to which the supplier is taking reasonable steps to assist and support conservation investments for disadvantaged communities and low-income households.

Q: What enforcement actions can the State Water Board take?

- Enforcement actions the State Water Board may take include issuing an informational order or a conservation order, or imposing an administrative civil liability (ACL), also known as a fine or a penalty.

Q: When can the State Water Board use its different enforcement tools?

- The State Water Board may issue an information order or conservation order or impose an ACL for failure to submit a required report; or issue an informational order or written notices of violation to suppliers not meeting their objectives.
- Starting January 1, 2026, the State Water Board may issue conservation orders to suppliers not meeting their objectives.
- Starting January 1, 2027, the State Water Board may impose ACLs on suppliers not meeting their objectives.

Q: What ACL might a supplier be subject to if it fails to comply with the regulation?

A: Any supplier that fails to comply with the regulation may be subject to civil penalties up to \$500 per day. Additionally, if a violation of the regulation warrants a cease-and-desist order, and a supplier fails to comply with the cease-and-desist order, that supplier may be subject to civil penalties of up to \$10,000 during drought years, or up to \$1,000 per day during non-drought years. The State Water Board may only impose a civil penalty upon the supplier after the supplier is given the opportunity for a hearing.

(Q&A information provided by: "Frequently Asked Questions, Making Conservation a California Way of Life Regulation." California Water Boards. 6 January 2025.)

ADDITIONAL FEATURES INCLUDED IN THE EAGLE AERIAL CII MODULE

- Efficiently measure the landscape areas using methods that will be documented and substantiated to meet State standards.
- Use data from the State and Camrosa to calculate water budgets as well as evaluate and track actual water use efficiency (minimizing the amount of formulas used and calculations done by hand)
- Prepare information in formats ready to enter into reporting templates.
- Provide a record of how measurements were taken and catalogued and how calculations were performed in case of future questions.
- Update the software to meet changing state standards as needed (for example, when landscape efficiency factors change in 2028, 2035, and 2040, or when evapotranspiration coefficients change year to year).
- The software can also:
 - Spot and track water use trends and track over-allocation users over time (important for quantifying efficacy of water use efficiency efforts, which can include interventions such as fixing leaks).
 - Identify targeted land classification types, like high turf areas, for effective rebating and/or compliance with other regulations (such as non-functional turf requirements).
 - Provide various GIS tools along with data mining and multi-level querying functions, as consistent with a map-based software.

**Camrosa Water District
7385 Santa Rosa Rd.
Camarillo, CA 93012
Telephone (805) 482-4677 - FAX (805) 987-4797**

Some of the important terms of this agreement are printed on pages 2 through 3. For your protection, make sure that you read and understand all provisions before signing. The terms on Page 2 through 3 are incorporated in this document and will constitute a part of the agreement between the parties when signed.

TO: Eagle Aerial Solutions
3333 Michelson Dr., Suite 300
Irvine, CA 92612

DATE: May 8, 2025
Agreement No.: 2025-120

The undersigned Consultant offers to furnish the following: software development of Waterview CII module.

Contract price \$: Not to exceed \$96,020 per proposal attached

Contract Term: May 8, 2025 – June 30, 2026

Instructions: Sign and return original. Upon acceptance by Camrosa Water District, a copy will be signed by its authorized representative and promptly returned to you. Insert below the names of your authorized representative(s).

Accepted: Camrosa Water District

Consultant: Eagle Aerial

By: _____
Norman Huff

By: _____
Wayne Tate

Title: General Manager

Title: President

Date: _____

Date: _____

Other authorized representative(s):

Other authorized representative(s):

Consultant agrees with Camrosa Water District (District) that:

- a. **Indemnification:** To the extent permitted by law, Consultant shall hold harmless, defend at its own expense, and indemnify the District, its directors, officers, employees, and authorized volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees and costs, arising from negligent acts, errors or omissions of Consultant or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages or expenses arising from the District's sole negligence or willful acts.
- b. **Minimum Insurance Requirements:** Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Consultant, his agents, representatives, employees or subcontractors.
- c. **Coverage:** Coverage shall be at least as broad as the following:
 1. **Commercial General Liability (CGL) -** Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury with limit of at least two million dollars (\$2,000,000) per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (coverage as broad as the ISO CG 25 03, or ISO CG 25 04 endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.
 2. **Automobile Liability -** (If applicable) Insurance Services Office (ISO) Business Auto Coverage (Form CA 00 01), covering Symbol 1 (any auto) or if Consultant has no owned autos, Symbol 8 (hired) and 9 (non-owned) with limit of one million dollars (\$1,000,000) for bodily injury and property damage each accident.
 3. **Workers' Compensation Insurance -** as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
 4. **Waiver of Subrogation:** The insurer(s) named above agree to waive all rights of subrogation against the District, its directors, officers, employees, and authorized volunteers for losses paid under the terms of this policy which arise from work performed by the Named Insured for the District; but this provision applies regardless of whether or not the District has received a waiver of subrogation from the insurer.
 5. **Professional Liability -** (also known as Errors & Omission) Insurance appropriate to the Consultant profession, with limits no less than \$1,000,000 per occurrence or claim, and \$2,000,000 policy aggregate.
 6. **Cyber Liability Insurance (Technology Professional Liability – Errors and Omissions),** with limits not less than \$2,000,000 per occurrence or claim, and \$2,000,000 aggregate or the full per occurrence limits of the policies available, whichever is greater. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this Agreement and shall include, but not be limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations.
- d. **If Claims Made Policies:**
 1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
 2. Insurance must be maintained and evidence of insurance must be provided **for at least five (5) years after completion of the contract of work.**

3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

If the Consultant maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

Other Required Provisions: The general liability policy must contain, or be endorsed to contain, the following provisions:

- a. **Additional Insured Status:** District, its directors, officers, employees, and authorized volunteers are to be given insured status (at least as broad as ISO Form CG 20 10 10 01), with respect to liability arising out of work or operations performed by or on behalf of the Consultant including materials, parts, or equipment furnished in connection with such work or operations.
- b. **Primary Coverage:** For any claims related to this project, the Consultant's insurance coverage shall be primary at least as broad as ISO CG 20 01 04 13 as respects to the District, its directors, officers, employees, and authorized volunteers. Any insurance or self-insurance maintained by the District, its directors, officers, employees, and authorized volunteers shall be excess of the Consultant's insurance and shall not contribute with it.

Notice of Cancellation: Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Self-Insured Retentions: Self-insured retentions must be declared to and approved by the District. The District may require the Consultant to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the District.

Acceptability of Insurers: Insurance is to be placed with insurers having a current A.M. Best rating of no less than A:VII or as otherwise approved by the District.

Verification of Coverage: Consultant shall furnish the District with certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including policy Declaration and Endorsements pages listing all policy endorsements. If any of the required coverages expire during the term of this agreement, the Consultant shall deliver the renewal certificate(s) including the general liability additional insured endorsement to Camrosa Water District at least ten (10) days prior to the expiration date.

Subcontractors: Consultant shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Consultant shall ensure that the District, its directors, officers, employees, and authorized volunteers are an additional insured on Commercial General Liability Coverage.

Other Requirements:

- a. Consultant shall not accept direction or orders from any person other than the General Manager or the person(s) whose name(s) is (are) inserted on Page 1 as "other authorized representative(s)."
- b. Payment, unless otherwise specified on Page 1, is to be 30 days after acceptance by the District.
- c. Permits required by governmental authorities will be obtained at Consultant's expense, and Consultant will comply with applicable local, state, and federal regulations and statutes including Cal/OSHA requirements.

- d. Any change in the scope of the professional services to be done, method of performance, nature of materials or price thereof, or to any other matter materially affecting the performance or nature of the professional services will not be paid for or accepted unless such change, addition or deletion is approved in advance, in writing by the District. Consultant's "other authorized representative(s)" has/have the authority to execute such written change for Consultant.

The District may terminate this Agreement at any time, with or without cause, giving written notice to Consultant, specifying the effective date of termination.

WaterView™ for Camrosa Water District

April 23, 2025

Camrosa Water District

Natalie Roberts

natalier@camrosa.com

Office: (805) 482-9625

WaterView™ Overview:

Eagle Aerial Solutions together with CalWEP, has custom designed and developed WaterView™, to help water professionals meet the efficiency and allocation requirements established under the new long term California water conservation legislation, SB606 & AB1668. EAS proposes the implementation of WaterView™ as a critical SaaS tool that helps prepare and maintain regulatory compliance under the new state standards.

Annual Subscription:

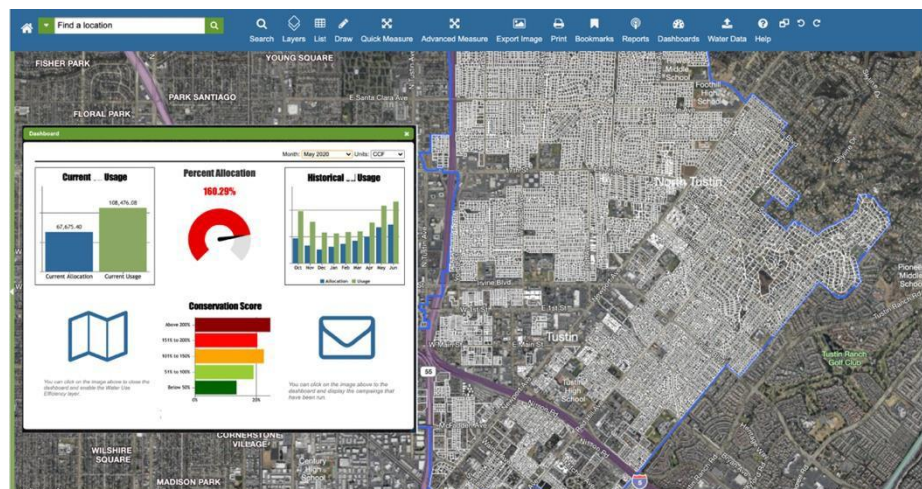
WaterView™ is an annual subscription, Software as a Service (SaaS). All California Water Efficiency Partnership CalWEP members will receive a “CalWEP Discount” for the lifetime of their WV subscription.

All new WaterView customers that are not already CalWEP members, upon execution of a multi-year WaterView agreement will automatically receive a 2- year membership, free of charge to CalWEP. [www.calwep.org]

If the water agency elects to continue as a CalWEP member after the initial 2 years, the annual membership dues will be the responsibility of the water agency to pay directly to CalWEP.

WaterView™ will:

- Analyze total water allocation for the water agency’s entire residential service area and at an individual residential parcel level, in compliance with new state standards.
- Spot water use trends, track and manage over allocation users within each district.
- Identify targeted land classification types, like high turf areas, for effective rebating.
- Aid in upcoming legislative reporting requirements.
- Continually calculate water use efficiency (per

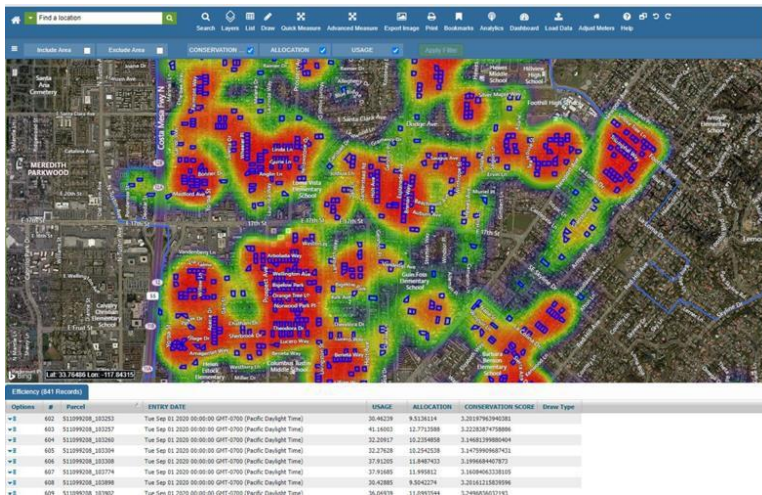


the state standards) across the residential service area and at a customer/parcel level.

- Host high resolution aerial imagery and the ACTUAL imagery used in DWR's LAM analysis for the subscribers to access anytime.
- Import and calculate daily ET readings.
- Supply detailed demographic data for more accurate indoor water use efficiency measurements and water use analytics.
- Provide various GIS tools along with sophisticated data mining and multi-level querying functions.

Subscribing Agencies will:

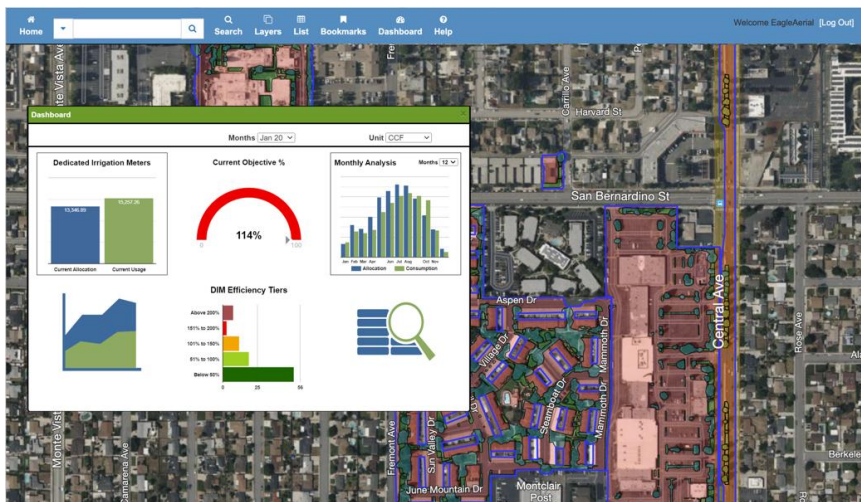
Be required to provide meter location and water use data to be imported into the WaterView™ portal. A Unique ID (UID) for the meter location must be used to tie the usage data to the meter address. Names do not need provided, unless your district would like to do direct mailings for outreach to target certain customers for incentives to become more efficient.



Technical Support & Project Management

Technical support will be provided throughout the duration of the contract. Software training will be done by a series of onboarding virtual meetings. Your agency will be assigned a Customer Success Advocate that will provide any additional training(s) or account customization via virtual meeting platforms and screen sharing throughout the life of the WaterView™ subscription.

WaterView™ CII Module (in addition to base WV functions) will:



- Host the Land Use Classification Data (LUCD) mapped product and the delineated DIM premise areas custom created for Camrosa Water District
- Calculate CII DIM allocations based on current DWR & SWRCB recommended legislative standards
- Provide a suite of data mining tools used to create custom water use and landscape analytics
- Aid in upcoming reporting CII requirements

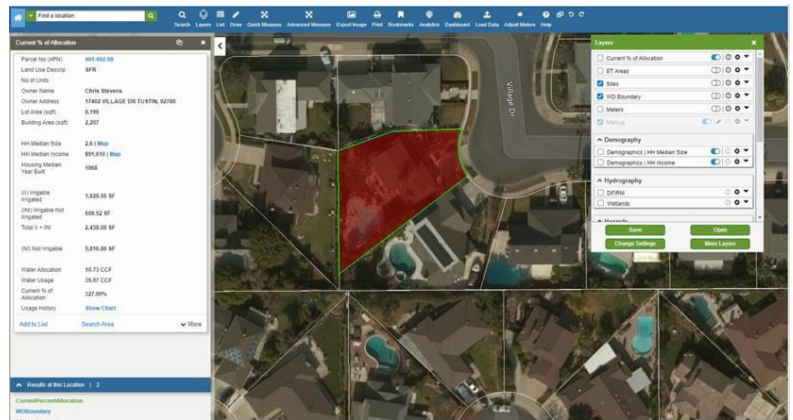


Security of the WaterView™ Platform:

Eagle Aerial Solutions developed the WaterView™ portal in partnership with Digital Map Products Now LightBox, using their existing stable and robust online mapping technology. DMP/LightBox has been providing mapping services for nearly 20 years to large enterprise and government customers including Zillow, Google, Apple, CBRE, and the State of California. More than 350,000 users are accessing data from their platform daily to make informed decisions.

For more detailed information please refer to the full security statement:

<https://www.eagleaerial.com/docs/waterview-security.pdf>





Pricing:

Section 1

WaterView™ Residential 3 Year Subscription

Number of Total Connections: 10,501

User seats: up to 3

3 Year Agreement

Annual Subscription Cost* \$12,000

ONE TIME Set Up Fee N/A

**This pricing is based on a multi-year contract and is locked in for the term of the contract. NOTE: There is a penalty fee for early cancellation*

Section 2

CII Pathway to Compliance

CII Roadmap Meter Analysis (one-time fee)	DIMs =332**+ MUMs =238** CII Meters	\$18,000
LUCD classification for CII Parcels	Provided by DWR NOTE: MFR relies on original Residential LAM data	N/A
CII DIM Premise Delineation	332 (Total DIMs provided by Camrosa Water District- @ 235.00/DIM)	\$78,020

Section 3

WaterView™ CII Module

WaterView CII Module***	\$3,000
Set-UP Fee	Waived
Total	\$3,000

*** This is based on updated counts provided by Camrosa on April 21, 2025.*

****Annual fee added to current multi-year WaterView subscription once CII module is ready. Note: The Roadmap, LUCD & DIM premise delineation will need to be completed before the CII module can be added. Mid/partial year proration may apply on first year.*



Board Memorandum

May 27, 2025

To: Board of Directors

From: Natalie Roberts, Water Resources Coordinator & Joe Willingham, IT Manager

Subject: Potable Pressure Zone 2 Water Loss Analysis

Objective: Receive a presentation from staff on the results of efforts to reduce water loss with a focus on Potable Pressure Zone 2.

Action Required: No action is necessary; for discussion only.

Discussion: Water loss can have significant negative effects on a water purveyor, both operationally and financially. Water loss can occur through leakage, theft, or inefficiencies in the system, increasing operational costs as more water needs to be treated and distributed to compensate for lost volumes. This presentation focuses on the results of addressing system inefficiencies within Potable Pressure Zone 2 and an analysis of the effectiveness of initiatives taken to address real (physical losses of water from the distribution system) and apparent (non-physical losses that result from issues in measuring or accounting for water use) water loss.

Board Memorandum

May 27, 2025

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Fiscal Year 2024-2025 3rd Quarter Budget Status Report

Objective: Receive a report from staff regarding the Fiscal Year (FY) 2024-2025 3rd Quarter budget report and reserves.

Action Required: No action is necessary; for information only.

Discussion: Staff has prepared a “budget to actual” financial status report of the 3rd quarter operating results, comparing the FY 2024-2025 budgeted amounts to 3rd quarter results, including reserves, for the Board’s information and review.

Water Program:

- The Potable Water Program’s water deliveries through the month of March were 4,920 acre feet (AF), where budgeted deliveries were 4,373 AF. CamSan water deliveries outside the District (Pleasant Valley County Water District) were 1,179 AF compared to the budgeted amount of 350 AF. Total Operating Revenues are 107% of budget. Total Expenses plus encumbrances are 95% of budget. Net Operating Result is \$234,803; \$2,160,000 will be contributed to the Potable Water Capital Replacement Fund. The Potable water program has received \$24,000 in capital fees.
- The Non-Potable Water Program’s water deliveries within the District through the month of March were 3,409 AF, compared to budgeted deliveries of 3,556 AF. Non-Potable deliveries outside the District (Pleasant Valley County Water District) were 3,641 AF of Conejo Creek water compared to budgeted amount of 3,399 AF, and 575 AF of CWRF water compared to budgeted amount of 450 AF. Total Operating Revenues are 96% of budget. Total Expenses plus encumbrances are 84% of budget. Net Operating Result is \$4,034; \$500,000 will be contributed to the Non-Potable Water Capital Replacement Fund.
The projected water program debt service coverage ratio of 5.92 exceeds the minimum requirement of 1.15.

Wastewater Program:

- The Wastewater Program’s Total Operating Revenues are 98% of budget and Total Expenses plus encumbrances are 83% of budget. Net Operating Result is \$26,272; \$1,206,000 will be contributed to the Wastewater Capital Replacement Fund.
- The projected debt service coverage ratio of 10.17 exceeds the minimum requirement of 1.15.

Budget Summary	3rd QTR Budget	3rd QTR Actuals	3rd QTR Encumb	3rd QTR Actuals plus Encumb	Variance	Actual % FY Budget
Revenues						
Water Sales:						
Potable	\$ 8,732,749	\$ 9,598,482	\$ -	\$ 9,598,482	865,733	110%
Recycled/Non-Potable	3,021,300	2,870,085	-	2,870,085	(151,215)	95%
Water Sales to Pleasant Valley	1,096,480	1,298,558	-	1,298,558	202,078	118%
Meter Service Charge	2,468,775	2,138,538	-	2,138,538	(330,237)	87%
Sewer Service Charge	4,135,200	4,054,244	-	4,054,244	(80,956)	98%
Special Services	66,000	60,836	-	60,836	(5,164)	92%
Pump Zone/Miscellaneous	26,250	33,547	-	33,547	7,297	128%
Total Operating Revenues	\$ 19,546,754	\$ 20,054,290	\$ -	\$ 20,054,290	\$ 507,536	103%
Operating Expenses						
Import Water Purchases-Calleguas	\$ 3,245,008	\$ 5,133,721	\$ -	\$ 5,133,721	(1,888,713)	158%
Calleguas Fixed Charge	727,640	747,117	-	747,117	(19,477)	103%
CamSan Water	43,575	97,452	-	97,452	(53,877)	224%
Conejo Creek Project	704,100	657,160	-	657,160	46,940	93%
Salinity Management Pipeline-Calleguas	190,800	87,497	-	87,497	103,303	46%
Pumping & Production Power	2,056,863	1,414,401	-	1,414,401	642,462	69%
Total Production	\$ 6,967,986	\$ 8,137,348	\$ -	\$ 8,137,348	\$ (1,169,362)	117%
Regular Salaries	\$ 3,141,079	\$ 2,516,071	\$ -	\$ 2,516,071	625,008	80%
Overtime/Standby	195,870	138,168	-	138,168	57,702	71%
Part Time	48,588	30,675	-	30,675	17,913	63%
Benefits	1,106,634	882,506	-	882,506	224,128	80%
Total Salaries & Benefits	\$ 4,492,171	\$ 3,567,420	\$ -	\$ 3,567,420	\$ 924,751	79%
Outside Contracts	\$ 2,890,830	\$ 1,659,943	\$ 461,264	\$ 2,121,207	769,623	73%
Professional Services	913,838	276,610	367,479	644,089	269,749	70%
Total Outside Cont/Profess Svc	\$ 3,804,668	\$ 1,936,553	\$ 828,743	\$ 2,765,296	\$ 1,039,372	73%
Utilities	\$ 100,875	\$ 77,185	\$ -	\$ 77,185	\$ 23,690	77%
Communications	60,263	47,305	-	47,305	12,958	78%
Pipeline Repairs	367,500	336,849	21,429	358,278	9,222	97%
Small Tools & Equipment	35,513	23,539	-	23,539	11,974	66%
Materials & Supplies	1,134,911	660,487	5,868	666,355	468,556	59%
Repair Parts & Equip. Maintenance	1,037,250	449,375	140,900	590,275	446,975	57%
Legal Services	112,500	141,114	-	141,114	(28,614)	125%
Dues & Subscriptions	47,287	53,257	-	53,257	(5,970)	113%
Confer. & Travel	18,675	23,154	-	23,154	(4,479)	124%
Safety & Training	49,651	25,920	13,190	39,110	10,541	79%
Board Expense	135,000	112,322	-	112,322	22,678	83%
Bad Debt	7,500	-	-	-	7,500	0%
Fees & Charges	257,157	195,192	6,000	201,192	55,965	78%
Insurance	135,000	134,523	-	134,523	477	100%
Total Supplies and Services	\$ 3,499,082	\$ 2,280,222	\$ 187,387	\$ 2,467,609	\$ 1,031,473	71%
Total Expenses	\$ 18,763,907	\$ 15,921,543	\$ 1,016,130	\$ 16,937,673	\$ 1,826,234	90%
Net Operating Revenues	\$ 782,847	\$ 4,132,747	\$ (1,016,130)	\$ 3,116,617	\$ 2,333,770	398%
Less: Non Operating Expenses						
Debt Service 2011A/2016	\$ 777,474	\$ 777,474	\$ -	\$ 777,474	\$ -	100%
Rate Stabilization Contribution	52,500	52,500	-	52,500	-	100%
Unfunded Accrued Liability Contribution	225,001	225,001	-	225,001	-	100%
Capital Replacement Contribution	1,666,125	3,866,000	-	3,866,000	(2,199,875)	232%
Total Non-Operating Expenses	\$ 2,721,100	\$ 4,920,975	\$ -	\$ 4,920,975	\$ (2,199,875)	181%
Add: Non Operating Revenues						
Interest Revenues	1,320,000	1,599,233	-	1,599,233	\$ 279,233	121%
Taxes	391,000	470,233	-	470,233	79,233	120%
Total Non-Operating Revenues	\$ 1,711,000	\$ 2,069,466	\$ -	\$ 2,069,466	\$ 358,466	121%
Net Operating Results	\$ (227,253)	\$ 1,281,238	\$ (1,016,130)	\$ 265,108	\$ 492,361	-117%
Capital Fees	-	24,000	-	24,000	24,000	-
Mitigation & In-Lieu Fees	-	6,489	-	6,489	6,489	-
\$ -	\$ 30,489	\$ -	\$ 30,489	\$ 30,489	-	
Net Operating Results After Capital Fees & Grants	\$ (227,253)	\$ 1,311,727	\$ (1,016,130)	\$ 295,597	\$ 522,850	

Debt Service Coverage

3.21

8.02

6.71

Agenda Item #6

Water Program	3rd QTR Budget	3rd QTR Actuals	3rd QTR Encumb	3rd QTR Actuals plus Encumb	Variance	Actual % FY Budget
Revenues						
Water Sales:						
Potable	\$ 8,732,749	\$ 9,598,482	\$ -	\$ 9,598,482	\$ 865,733	110%
Recycle/Non-Potable	3,021,300	2,870,085	-	2,870,085	(151,215)	95%
Water Sales to Pleasant Valley	1,096,480	1,298,558	-	1,298,558	202,078	118%
Meter Service Charge	2,468,775	2,138,538	-	2,138,538	(330,237)	87%
Special Services	50,250	42,831	-	42,831	(7,419)	85%
Pump Zone/Miscellaneous	26,250	32,707	-	32,707	6,457	125%
Total Operating Revenues	\$ 15,395,804	\$ 15,981,201	\$ -	\$ 15,981,201	\$ 585,397	104%
Operating Expenses						
Import Water Purchases-Calleguas	\$ 3,245,008	\$ 5,133,721	\$ -	\$ 5,133,721	\$ (1,888,713)	158%
Calleguas Fixed Charge	727,640	747,117	-	747,117	(19,477)	103%
CamSan Water	43,575	97,452	-	97,452	(53,877)	224%
Conejo Creek Project	704,100	657,160	-	657,160	46,940	93%
Salinity Management Pipeline-Calleguas	184,050	79,932	-	79,932	104,118	43%
Pumping & Production Power	2,056,863	1,414,401	-	1,414,401	642,462	69%
Total Production	\$ 6,961,236	\$ 8,129,782	\$ -	\$ 8,129,782	\$ (1,168,546)	117%
Regular Salaries	\$ 2,041,701	\$ 1,635,446	\$ -	\$ 1,635,446	\$ 406,255	80%
Overtime/Standby	127,315	89,809	-	89,809	37,506	71%
Part Time	31,582	19,939	-	19,939	11,643	63%
Benefits	719,312	573,629	-	573,629	145,683	80%
Total Salaries & Benefits	\$ 2,919,910	\$ 2,318,823	\$ -	\$ 2,318,823	\$ 601,087	79%
Outside Contracts	\$ 1,756,752	\$ 729,359	\$ 240,280	\$ 969,639	\$ 787,113	55%
Professional Services	683,282	226,098	362,486	588,584	94,698	86%
Total Outside Cont/Profess Services	\$ 2,440,034	\$ 955,457	\$ 602,766	\$ 1,558,223	\$ 881,811	64%
Utilities	\$ 74,194	\$ 57,042	\$ -	\$ 57,042	\$ 17,152	77%
Communications	39,171	30,748	-	30,748	8,423	78%
Pipeline Repairs	360,000	281,420	21,429	302,849	57,151	84%
Small Tools & Equipment	25,839	18,748	-	18,748	7,091	73%
Materials & Supplies	963,652	542,307	3,256	545,563	418,089	57%
Repair Parts & Equipment Maintenance	900,619	387,678	138,822	526,500	374,119	58%
Legal Services	102,000	122,303	-	122,303	(20,303)	120%
Dues & Subscriptions	30,737	34,617	-	34,617	(3,880)	113%
Conference & Travel	12,139	15,050	-	15,050	(2,911)	124%
Safety & Training	32,273	16,848	8,573	25,421	6,852	79%
Board Expense	87,750	73,009	-	73,009	14,741	83%
Bad Debt	4,875	-	-	-	4,875	0%
Fees & Charges	169,403	138,079	3,000	141,079	28,324	83%
Insurance	87,750	87,440	-	87,440	310	100%
Total Supplies & Services	\$ 2,890,402	\$ 1,805,289	\$ 175,080	\$ 1,980,369	\$ 910,033	69%
Total Expenses	\$ 15,211,582	\$ 13,209,351	\$ 777,846	\$ 13,987,197	\$ 1,224,385	92%
Net Operating Revenues	\$ 184,222	\$ 2,771,850	\$ (777,846)	\$ 1,994,004	\$ 1,809,782	1082%
Less: Non-Operating Expenses						
Debt Service 2011A/2016	\$ 633,699	\$ 633,699	\$ -	\$ 633,699	\$ -	100%
Rate Stabilization Contribution	45,000	45,000	-	45,000	-	100%
Unfunded Accrued Liability Contribution	146,251	146,251	-	146,251	-	100%
Capital Replacement Contribution	1,056,375	2,660,000	-	2,660,000	(1,603,625)	252%
Total Non-Operating Expenses	\$ 1,881,325	\$ 3,484,950	\$ -	\$ 3,484,950	\$ (1,603,625)	185%
Add: Non-Operating Revenues						
Interest Revenues	\$ 1,057,500	\$ 1,259,550	\$ -	\$ 1,259,550	\$ 202,050	119%
Taxes	391,000	470,233	-	470,233	79,233	120%
Total Non-Operating Revenues	\$ 1,448,500	\$ 1,729,783	\$ -	\$ 1,729,783	\$ 281,283	119%
Net Operating Results	\$ (248,603)	\$ 1,016,683	\$ (777,846)	\$ 238,837	\$ 487,440	-96%
Capital Fees	-	24,000	-	24,000	24,000	-
Mitigation & In-Lieu Fees	-	6,489	-	6,489	6,489	-
\$ -	\$ 30,489	\$ -	\$ 30,489	\$ 30,489	-	
Net Operating Results After Capital Fees & Grants	\$ (248,603)	\$ 1,047,172	\$ (777,846)	\$ 269,326	\$ 517,929	
Debt Ratio	2.58	7.15		5.92		

Potable Water Program	3rd QTR Budget	3rd QTR Actuals	3rd QTR Encumb	3rd QTR Actuals plus Encumb	Variance	Actual % FY Budget
Revenues						
Water Sales:						
Potable	\$ 8,732,749	\$ 9,598,482	\$ -	\$ 9,598,482	\$ 865,733	110%
Water Sales to PVCWD-CamSan	269,570	427,785	-	427,785	\$ 158,215	159%
Meter Service Charge	2,322,075	2,063,878	-	2,063,878	(258,197)	89%
Special Services	31,500	25,399	-	25,399	(6,101)	81%
Pump Zone/Miscellaneous	15,000	19,233	-	19,233	4,233	128%
Total Operating Revenues	\$ 11,370,894	\$ 12,134,778	\$ -	\$ 12,134,778	\$ 763,884	107%
Operating Expenses						
Import Water Purchases-Calleguas	\$ 2,870,458	\$ 4,539,493	\$ -	\$ 4,539,493	\$ (1,669,035)	158%
Calleguas Fixed Charge	646,428	674,802	-	674,802	(28,374)	104%
CamSan	43,575	97,452	-	97,452	(53,877)	224%
Salinity Management Pipeline-Calleguas	184,050	79,932	-	79,932	104,118	43%
Pumping & Production Power	1,314,738	710,499	-	710,499	604,239	54%
Total Production	\$ 5,059,249	\$ 6,102,178	\$ -	\$ 6,102,178	\$ (1,042,929)	121%
Regular Salaries	\$ 1,327,106	\$ 1,063,040	\$ -	\$ 1,063,040	\$ 264,066	80%
Overtime/Standby	82,755	58,376	-	58,376	24,379	71%
Part Time	20,528	12,960	-	12,960	7,568	63%
Benefits	467,553	372,859	-	372,859	94,694	80%
Total Salaries & Benefits	\$ 1,897,942	\$ 1,507,235	\$ -	\$ 1,507,235	\$ 390,707	79%
Outside Contracts	\$ 1,129,166	\$ 475,108	\$ 133,703	\$ 608,811	\$ 520,355	54%
Professional Services	447,662	179,051	324,707	503,758	(56,096)	113%
Total Outside Cont/Profss Services	\$ 1,576,828	\$ 654,159	\$ 458,410	\$ 1,112,569	\$ 464,259	71%
Utilities	\$ 63,781	\$ 47,838	\$ -	\$ 47,838	\$ 15,943	75%
Communications	20,369	15,989	-	15,989	4,380	78%
Pipeline Repairs	285,000	258,463	21,429	279,892	5,108	98%
Small Tools & Equipment	18,881	15,286	-	15,286	3,595	81%
Materials & Supplies	890,799	497,319	2,842	500,161	390,638	56%
Repair Parts & Equip. Maint.	581,872	214,217	119,034	333,251	248,621	57%
Legal Services	92,640	105,534	-	105,534	(12,894)	114%
Dues & Subscriptions	15,983	18,001	-	18,001	(2,018)	113%
Conference & Travel	6,312	7,826	-	7,826	(1,514)	124%
Safety & Training	16,782	8,761	4,458	13,219	3,563	79%
Board Expense	45,630	37,965	-	37,965	7,665	83%
Bad Debt	2,535	-	-	-	2,535	0%
Fees & Charges	145,191	103,811	1,560	105,371	39,820	73%
Insurance	45,630	45,469	-	45,469	161	100%
Total Supplies & Services	\$ 2,231,405	\$ 1,376,479	\$ 149,323	\$ 1,525,802	\$ 705,603	68%
Total Expenses	\$ 10,765,424	\$ 9,640,051	\$ 607,733	\$ 10,247,784	\$ 517,640	95%
Net Operating Revenues	\$ 605,470	\$ 2,494,727	\$ (607,733)	\$ 1,886,994	\$ 1,281,524	312%
Less: Non-Operating Expenses						
Debt Service 2011A/2016	\$ 611,221	\$ 611,221	\$ -	\$ 611,221	\$ -	100%
Rate Stabilization Contribution	45,000	45,000	-	45,000	-	100%
Unfunded Accrued Liability Contribution	95,063	95,063	-	95,063	-	100%
Capital Replacement Contribution	1,006,500	2,160,000	-	2,160,000	(1,153,500)	215%
Total Non-Operating Expenses	\$ 1,757,784	\$ 2,911,284	\$ -	\$ 2,911,284	\$ (1,153,500)	166%
Add: Non-Operating Revenues						
Interest Revenues	825,000	976,953	-	976,953	151,953	118%
Taxes	234,600	282,140	-	282,140	47,540	120%
Total Non-Operating Revenues	\$ 1,059,600	\$ 1,259,093	\$ -	\$ 1,259,093	\$ 199,493	119%
Net Operating Results	\$ (92,714)	\$ 842,536	\$ (607,733)	\$ 234,803	\$ 327,517	
Capital Fees	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	-
Mitigation & In-Lieu Fees	-	6,489	-	6,489	6,489	-
	\$ -	\$ 30,489	\$ -	\$ 30,489	\$ 30,489	-
Net Operating Results After Capital Fees & Grants	\$ (92,714)	\$ 873,025	\$ (607,733)	\$ 265,292	\$ 358,006	

Non-Potable Water Program	3rd QTR Budget	3rd QTR Actuals	3rd QTR Encumb	3rd QTR Actuals plus Encumb	Variance	Actual % FY Budget
Revenues						
Water Sales:						
Recycle/Non-Potable	\$ 3,021,300	\$ 2,870,085	\$ -	\$ 2,870,085	\$ (151,215)	95%
Water Sales to Pleasant Valley	826,910	870,773	-	870,773	43,863	105%
Meter Service Charge	146,700	74,660	-	74,660	(72,040)	51%
Special Services	18,750	17,432	-	17,432	(1,318)	93%
Pump Zone/Miscellaneous	11,250	13,474	-	13,474	2,224	120%
Total Operating Revenues	\$ 4,024,910	\$ 3,846,424	\$ -	\$ 3,846,424	\$ (178,486)	96%
Operating Expenses						
Import Water Purchases-Calleguas	\$ 374,550	\$ 594,228	\$ -	\$ 594,228	\$ (219,678)	159%
Calleguas Fixed Charge	81,212	72,315	-	72,315	8,897	89%
Conejo Creek Project	704,100	657,160	-	657,160	46,940	93%
Production Power	742,125	703,902	-	703,902	38,223	95%
Total Production	\$ 1,901,987	\$ 2,027,605	\$ -	\$ 2,027,605	\$ (125,618)	107%
Regular Salaries	\$ 714,595	\$ 572,406	\$ -	\$ 572,406	\$ 142,189	80%
Overtime/Standby	44,560	31,433	-	31,433	13,127	71%
Part Time	11,054	6,979	-	6,979	4,075	63%
Benefits	251,759	200,770	-	200,770	50,989	80%
Total Salaries & Benefits	\$ 1,021,968	\$ 811,588	\$ -	\$ 811,588	\$ 210,380	79%
Outside Contracts	\$ 627,586	\$ 254,251	\$ 106,577	\$ 360,828	\$ 266,758	57%
Professional Services	235,620	47,047	37,779	84,826	150,794	36%
Total Outside Cont/Profess Services	\$ 863,206	\$ 301,298	\$ 144,356	\$ 445,654	\$ 417,552	52%
Utilities	\$ 10,413	\$ 9,204	\$ -	\$ 9,204	\$ 1,209	88%
Communications	18,802	14,759	-	14,759	4,043	78%
Pipeline Repairs	75,000	22,957	-	22,957	52,043	31%
Small Tools & Equipment	6,958	3,462	-	3,462	3,496	50%
Materials & Supplies	72,853	44,988	414	45,402	27,451	62%
Repair Parts & Equipment Maintenance	318,747	173,461	19,788	193,249	125,498	61%
Legal Services	9,360	16,769	-	16,769	(7,409)	179%
Dues & Subscriptions	14,754	16,616	-	16,616	(1,862)	113%
Conference & Travel	5,827	7,224	-	7,224	(1,397)	124%
Safety & Training	15,491	8,087	4,115	12,202	3,289	79%
Board Expense	42,120	35,044	-	35,044	7,076	83%
Bad Debt	2,340	-	-	-	2,340	0%
Fees & Charges	24,212	34,268	1,440	35,708	(11,496)	147%
Insurance	42,120	41,971	-	41,971	149	100%
Total Supplies & Services	\$ 658,997	\$ 428,810	\$ 25,757	\$ 454,567	\$ 204,430	69%
Total Expenses	\$ 4,446,158	\$ 3,569,301	\$ 170,113	\$ 3,739,414	\$ 706,744	84%
Net Operating Revenues	\$ (421,248)	\$ 277,123	\$ (170,113)	\$ 107,010	\$ 528,258	-25%
Less: Non-Operating Expenses						
Debt Service 2011A/2016	\$ 22,478	\$ 22,478	\$ -	\$ 22,478	\$ -	100%
Unfunded Accrued Liability Contribution	51,188	51,188	-	51,188	-	100%
Capital Replacement Contribution	49,875	500,000	-	500,000	(450,125)	1003%
Total Non-Operating Expenses	\$ 123,541	\$ 573,666	\$ -	\$ 573,666	\$ (450,125)	464%
Add: Non-Operating Revenues						
Interest Revenues	\$ 232,500	\$ 282,597	\$ -	\$ 282,597	\$ 50,097	122%
Taxes	156,400	188,093	-	188,093	31,693	120%
Total Non-Operating Revenues	\$ 388,900	\$ 470,690	\$ -	\$ 470,690	\$ 81,790	121%
Net Operating Results	\$ (155,889)	\$ 174,147	\$ (170,113)	\$ 4,034	\$ 159,923	
Net Operating Results After Capital Fees & Grants	\$ (155,889)	\$ 174,147	\$ (170,113)	\$ 4,034	\$ 159,923	

Wastewater Program	3rd QTR Budget	3rd QTR Actuals	3rd QTR Encumb	3rd QTR Actuals plus Encumb	Variance	Actual % FY Budget
Revenues						
Sewer Service Charge	\$ 4,135,200	\$ 4,054,244	\$ -	\$ 4,054,244	\$ (80,956)	98%
Special Services	15,750	18,005	-	18,005	2,255	114%
Miscellaneous	-	840	-	840	840	-
Total Operating Revenues	\$ 4,150,950	\$ 4,073,088	\$ -	\$ 4,073,088	\$ (77,861)	98%
Operating Expenses						
Salinity Management Pipeline-Calleguas	\$ 6,750	\$ 7,565	\$ -	\$ 7,565	\$ (815)	112%
Total Production	\$ 6,750	\$ 7,565	\$ -	\$ 7,565	\$ (815)	112%
Regular Salaries	\$ 1,099,378	\$ 880,625	\$ -	\$ 880,625	\$ 218,753	80%
Overtime/Standby	68,555	48,359	-	48,359	20,196	71%
Part Time	17,006	10,736	-	10,736	6,270	63%
Benefits	387,322	308,877	-	308,877	78,445	80%
Total Salaries & Benefits	\$ 1,572,261	\$ 1,248,597	\$ -	\$ 1,248,597	\$ 323,664	79%
Outside Contracts	\$ 1,134,078	\$ 930,584	\$ 220,984	\$ 1,151,568	\$ (17,490)	102%
Professional Services	230,556	50,512	4,993	55,505	175,051	24%
Total Outside Cont/Profess Services	\$ 1,364,634	\$ 981,096	\$ 225,977	\$ 1,207,073	\$ 157,561	88%
Utilities	\$ 26,681	\$ 20,143	\$ -	\$ 20,143	\$ 6,538	75%
Communications	21,092	16,557	-	16,557	4,535	78%
Pipeline Repairs	7,500	55,429	-	55,429	(47,929)	739%
Small Tools & Equipment	9,674	4,791	-	4,791	4,883	50%
Materials & Supplies	171,259	118,180	2,612	120,792	50,467	71%
Repair Parts & Equipment Maintenance	136,631	61,697	2,078	63,775	72,856	47%
Legal Services	10,500	18,811	-	18,811	(8,311)	179%
Dues & Subscriptions	16,550	18,640	-	18,640	(2,090)	113%
Conference & Travel	6,536	8,104	-	8,104	(1,568)	124%
Safety & Training	17,378	9,072	4,617	13,689	3,689	79%
Board Expense	47,250	39,313	-	39,313	7,937	83%
Bad Debt	2,625	-	-	-	2,625	0%
Fees & Charges	87,754	57,113	3,000	60,113	27,641	69%
Insurance	47,250	47,083	-	47,083	167	100%
Total Supplies & Services	\$ 608,680	\$ 474,933	\$ 12,307	\$ 487,240	\$ 121,440	80%
Total Expenses	\$ 3,552,325	\$ 2,712,191	\$ 238,284	\$ 2,950,475	\$ 601,850	83%
Net Operating Revenues	\$ 598,625	\$ 1,360,897	\$ (238,284)	\$ 1,122,613	\$ 523,988	188%
Less: Non-Operating Expenses						
Debt Service 2011A/2016	\$ 143,775	\$ 143,775	\$ -	\$ 143,775	\$ -	100%
Rate Stabilization Contribution	7,500	7,500	-	7,500	-	100%
Unfunded Accrued Liability Contribution	78,750	78,750	-	78,750	-	100%
Capital Replacement Contribution	609,750	1,206,000	-	1,206,000	(596,250)	198%
Total Non-Operating Expenses	\$ 839,775	\$ 1,436,025	\$ -	\$ 1,436,025	\$ (596,250)	171%
Add: Non-Operating Revenues						
Interest Revenues	\$ 262,500	\$ 339,683	\$ -	\$ 339,683	\$ 77,183	129%
Total Non-Operating Revenues	\$ 262,500	\$ 339,683	\$ -	\$ 339,683	\$ 77,183	129%
Net Operating Results	\$ 21,350	\$ 264,555	\$ (238,284)	\$ 26,272	\$ 4,922	
Net Operating Results After Capital Fees & Grants	\$ 21,350	\$ 264,555	\$ (238,284)	\$ 26,272	\$ 4,922	
Debt Ratio	5.99	11.83		10.17		

	1st QTR Sept. 30, 2024	2nd QTR Dec. 31, 2024	3rd QTR March 31, 2025
Unrestricted Reserves			
Potable Operating and Emergency Reserves (OER)	\$1,188,608	\$1,188,608	\$1,186,206
Non-Potable Potable Operating and Emergency Reserves (OER)	\$546,850	\$546,850	\$550,375
Wastewater Operating and Emergency Reserves (OER)	\$393,144	\$583,944	\$585,151
Rate Stabilization Fund-Water-Potable	\$285,625	\$300,625	\$315,625
Rate Stabilization Fund-Non-Potable	\$605,625	\$605,625	\$605,625
Rate Stabilization Fund-Wastewater	\$266,250	\$268,750	\$271,250
Unfunded Accrued Liability (UAL) Potable	\$31,688	\$63,375	\$95,063
Unfunded Accrued Liability (UAL) Non-Potable	\$17,063	\$34,125	\$51,188
Unfunded Accrued Liability (UAL)Wastewater	\$26,250	\$52,500	\$78,750
Potable Water Capital Replacement Fund (PWCRF)	\$17,763,188	\$18,121,981	\$17,911,451
Non-Potable Water Capital Replacement Fund (NPWCRF)	\$4,651,441	\$4,423,717	\$4,082,519
Non-Potable Water In-lieu Fees (Wildwood Preserve)	\$318,538	\$318,538	\$318,538
Wastewater Capital Replacement Fund (WWCRF)	\$3,239,940	\$3,257,148	\$3,824,298
Potable Water Capital Improvement Fund (PWCIF)	\$317,256	\$79,256	\$259,256
Potable Water In-Lieu and Mitigation Fees	\$5,445,354	\$5,451,843	\$5,221,843
Wastewater Capital Improvement Fund (WWCIF)	\$77,978	\$77,978	\$77,978
Total	\$35,174,798	\$35,374,863	\$35,435,116
Restricted Assets			
Grant Receivable PV Well	\$83,822	\$83,822	\$83,822
Total Receivables	\$83,822	\$83,822	\$83,822
Debt Reserves 2016	\$879,529	\$879,529	\$879,529
CIP	\$879,529	\$879,529	\$879,529
Potable Water Capital Replacements	\$1,493,103	\$1,338,410	\$1,218,227
Non-Potable Water Capital Replacements	\$2,310,081	\$2,167,557	\$1,987,982
Wastewater Capital Replacements	\$3,388,371	\$1,922,052	\$1,274,328
Potable Water Capital Improvements	\$538,195	\$784,267	\$572,931
Wastewater Capital Improvements	\$2,749,766	\$2,665,696	\$2,272,185
Potable Water In-Lieu and Mitigation Fees	\$217,887	\$194,637	\$371,146
Total CIP	\$10,697,403	\$9,072,619	\$7,696,799
Total	\$11,660,754	\$10,035,970	\$8,660,150
Grand Total minus Receivables	\$46,751,730	\$45,327,011	\$44,011,444

Capital Project Listing 3rd Quarter FY2024-25						
CIP No.	Description	Budget	Expenses	Balance	Encumbrance	Budget Remaining Expense/Enc to Budget %
General Replacements						
400-22-02	Utility Billing System	504,000	351,119	152,881	60,300	92,581 82%
General Replacements		504,000	351,119	152,881	60,300	92,581 82%
Potable Water Projects						
600-23-01	PV Well #3-Engineering Phase	230,000	390	229,610	193,172.00	36,438 84%
600-24-01	PV Well Iron/Manganese Removal	325,000	183,463	141,537	93,145	48,392 85%
600-24-02	Water Quality Sampling Stations	40,000	39,335	665	348.00	317 99%
600-24-03	New University Well	350,000	66,450	283,550	245,212	38,338 89%
600-25-01	Expand Santa Rosa Line to 24"	120,000	6,284	113,716	1,492.25	112,224 6%
600-25-02	Pump Station 1 to 2	175,000	-	175,000	-	175,000 0%
650-20-03	Meter Station Control Cabinets	280,000	128,076	151,924	-	151,924 46%
650-21-01	Meter Station 5 and 7 Rehabilitation	290,000	183,969	106,031	-	106,031 63%
650-24-03	MTU and Meter Replacements	1,886,000	1,608,187	277,813	153,748	124,065 93%
650-25-01	4C Hydropneumatic Pump Station	300,000	23,121	276,879	185,164	91,715 69%
650-25-02	MS#11 & Pressure Relief Stations	330,000	-	330,000	-	330,000 0%
650-25-03	Distribution Valve Replacement	100,000	70,304	29,696	28,522	1,174 99%
650-25-04	WaterView Software	70,000	-	70,000	-	70,000 0%
650-25-05	University Well Pump Replacement	200,000	198,622	1,378	-	1,378 99%
Total Potable Water Projects		4,696,000	2,508,200	2,187,800	900,804	1,286,996 73%
Non-Potable Water Projects						
750-23-01	AG3 Tank Replacement-Engineering	1,325,000	354,834	970,166	816,690	153,476 88%
750-25-01	Santa Rosa Well No. 10 Refurbishment	215,000	-	215,000	109,847	105,153 51%
750-25-02	Pump Station No. 4 Replacement	325,000	-	325,000	-	325,000 0%
750-25-03	Ag2 Tank-Engineering Phase	105,000	-	105,000	-	105,000 0%
750-25-04	Pond Pump #4 Replacement	100,000	14,551	85,449	78,158	7,291 93%
Total Non-Potable Water Projects		2,070,000	369,385	1,700,615	1,004,695	695,921 66%
Wastewater Projects						
900-18-02	De-Watering Press	4,164,100	2,252,447	1,911,653	1,572,485	339,168 92%
900-18-03	Effluent Pond Relining	1,501,500	1,363,750	137,750	6,349	131,401 91%
500-22-01	Sequential Chloramination	400,000	183,188	216,812	-	216,812 46%
500-25-01	Smart Covers	90,000	84,030	5,970	3,818	2,152 98%
550-21-01	Sewer Lift Read Road MCC	360,000	275,632	84,368	-	84,368 77%
550-23-01	Collection System Hotspots-Engineering	330,000	87,139	242,861	4,375	238,486 28%
550-23-02	CWRF Headwork Bar Screen Replacement	500,000	462,197	37,803	-	37,803 92%
550-24-02	CWRF Influent Pump	350,000	83,139	266,861	80,806	186,055 47%
550-25-01	CWRF PLC-Engineering Phase	300,000	112,604	187,396	84,046	103,350 66%
550-25-02	CWRF Power Distribution Rehabilitation	200,000	29,972	170,028	152,168	17,860 91%
550-25-03	Lift Station No. 4	175,000	65,999	109,002	107,972	1,030 99%
550-25-04	Sewer Lift 1A Bypass Pipe	35,000	-	35,000	26,170	8,830 75%
Total Wastewater Projects		8,405,600	5,000,097	3,405,503	2,038,188	1,367,316 84%
Total CIPs		15,675,600	8,228,801	7,446,799	4,003,986	3,442,813 78%
Fixed Assets		250,000	-	250,000	-	250,000 0%
Total CIPs and Fixed Assets		15,925,600	8,228,801	7,696,799	4,003,986	3,692,813 77%

Board Memorandum

May 27, 2025

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Draft Fiscal Year 2025-26 District Operating Budget

Objective: Receive a briefing and a copy of the proposed Draft Fiscal Year (FY) 2025-26 Operating Budget.

Action Required: No action necessary; for information only.

Discussion: The Draft Camrosa Water District FY 2025-26 Annual Budget provides both detailed and general overviews of the next year's planned operations. There are four major sections in the Draft Budget:

- 1) Operating Revenues and Expenses for Water and Wastewater Programs
 - a. Combined Budget summary of the Water and Wastewater Programs
 - b. Summary of the Water operating budget
 - c. Summary of the Wastewater operating budget
 - d. Budget Summary by revenue center
 - e. Summary of the reserve accounts for Water and Wastewater
- 2) General Operating Expense Budget
 - a. Program descriptions, program goals, and program expense summaries
 - b. Detailed expenses by program
- 3) Capital Projects
 - a. Summary of status of prior years' capital projects carryforward
 - b. Descriptions and cost summaries of FY 2025-26 proposed capital projects

The Draft Operating Budget will be presented to the Board of Directors for adoption at the June 24, 2025, Board Meeting.

District Operating and Capital Budget

Fiscal Year 2025-26

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

MISSION STATEMENT

“The Mission of Camrosa Water District is to provide reliable, safe, and cost-effective water and wastewater services.”

CAMROSA WATER DISTRICT

Board of Directors

Eugene F. West, President
Andrew F. Nelson, Vice-President
Jeffrey C. Brown, Director
Terry L. Foreman, Director
Timothy H. Hoag, Director

General Manager

Norman Huff

Adopted June 26, 2025

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*California Society of Municipal
Finance Officers*

Certificate of Award

*Operating Budget Excellence Award
Fiscal Year 2024-2025*

Presented to the

Camrosa Water District

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

Ernie Reyna
2024 CSMFO President

James Russell-Field

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

List of Acronyms and Abbreviations

AF	Acre-Foot/Feet
AFY	Acre-Foot/Feet per Year
ACWA	Association of California Water Agencies
ACWA-JPIA	Association of California Water Agencies-Joint Powers Insurance Agency
AMR	Automated Meter Reader/Reading
ASRB	Arroyo Santa Rosa Basin
ASRGSA	Arroyo Santa Rosa Groundwater Sustainability Agency
CIP	Capital Improvement Program
CMWD	Calleguas Municipal Water District
CSUCI	California State University of Channel Islands
CSMFO	California Society of Municipal Finance Officers
CWRF	Camrosa Water Reclamation Facility
DWR	Department of Water Resources
EDU	Equivalent Dwelling Unit
ELAP	Environmental Laboratory Accreditation Program
FCGMA	Fox Canyon Groundwater Management Agency
FY	Fiscal Year
GSA	Groundwater Sustainability Agency
GSP	Groundwater Sustainability Plan
HCF	Hundred Cubic Foot
LAIF	Local Agency Investment Fund
MG	Million Gallons
MGD	Million Gallons per Day
MS	Metering Station
MWD	Metropolitan Water District
NLs	Notification Levels
NPDES	National Pollutant Discharge Elimination Systems
PDR	Preliminary Design Report
CalPERS	Public Employees' Retirement System or CalPERS
PFAS	Per- and Polyfluoroalkyl Substances
PS	Pump Station
PV	Pleasant Valley
PVCWD	Pleasant Valley County Water District
PZ	Pressure Zone
RLs	Response Levels
RMWTP	Round Mountain Water Treatment Plant
SCADA	Supervisory Control and Data Acquisition
SGMA	Sustainable Groundwater Management Act
SWP	State Water Project
SWPDA	State Water Project Dependent Areas
SWRCB	State Water Resources Control Board
TCP	1, 2, 3,-Trichloropropane

Glossary

The FY2025-26 budget contains terminology that is unique to public finance and budgeting. The following Budget Glossary assists in understanding these terms.

Accrual Basis of Accounting: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Acre-Foot: The volume of water that will cover one acre to a depth of one foot. One acre-foot equals 435.6 units or 325,850 gallons.

Appropriation: The annual budget adopted by the District's Board for monitoring and control purposes, serving as a financial plan.

Balanced Budget: A balanced financial plan for a specified period of time that matches all planned revenues and expenditures with various services. The District uses a fiscal year beginning July 1 and ending June 30 for budgetary and financial reporting purposes.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are authorized in a District bond resolution. Bonds are frequently used for construction of large capital projects such as buildings, reservoirs, pipelines and pump stations.

Capital Budget: The portion of the annual budget that appropriates funds for the purchase of capital equipment items and capital improvements. These expenditures are separate from regular operating items, such as salaries, utilities and office supplies.

Calleguas Municipal Water District: The District has access to Metropolitan Water District (MWD) imported water through Calleguas Municipal Water District's entitlement as a member agency of MWD.

Capital Improvement Program: A long-range plan for the construction, rehabilitation and modernization of District owned and operated infrastructure.

Class of Service: All customers are classified based on the primary use of water on their parcel; broad classifications include (but are not limited to) residential, industrial, agriculture, etc. The water rate per unit is determined by this classification.

Debt Service Coverage Ratio: The ratio of net revenue to annual interest and principal payments on debt.

Debt Service: The District's obligation to pay the principal and interest of bonds and other debt instruments according to a predetermined payment schedule.

Depreciation: An expense recorded to allocate a tangible asset's cost over its useful life.

Enterprise Fund: Fund that provides goods or services to the public for a fee that makes the entity self-supporting.

Equivalent Dwelling Unit: A single-family dwelling unit or its equivalent. An equivalent dwelling unit is assumed to discharge wastewater at a flow and strength equal to that of an average single-family dwelling unit.

Expenditure: These terms refer to the outflow of funds paid or to be paid for assets, goods or services obtained regardless of when actually paid. *Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended in a future period.

Fiscal Year: A twelve-month term designating the beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

Fixed Asset: Items with an original cost greater than \$10,000 Typically, a fixed asset has an economic useful life longer than three years; maintains its identity, either as a separate item or as an identifiable component; is not a repair part or supply item; and is used to conduct District activities.

Fund Balances: The current funds on hand resulting from the historical collection and use of monies. The difference between assets and liabilities reported in the District's Operating Fund plus residual equities or balances and changes therein.

Interest Income: Earnings from the investment portfolio.

Late Charges/Penalties: Charges and penalties are imposed on customer accounts for late payments, returned payments, and other infringements of the District's Rules and Regulations.

Meter Service Charge: Each water service customer pays a monthly meter service charge for water system replacement, maintenance, and operation expenses. The charge is based on the size of the meter and the class of service.

Metropolitan Water District: MWD is one of 29 agencies that have contracted for imported water service from the State Water Project, owned by the State and operated by the California Department of Water Resources.

Set-up Fees for Accounts: A charge is added for each new account and whenever an existing account is transferred to another customer. This fee contributes to the administrative costs associated with establishing new accounts.

State Water Project: The State Water Project (SWP) transports water from the Sacramento-San Joaquin Delta via the California Aqueduct to four delivery points near the northern and eastern boundaries of the MWD service area. The SWP is owned by the State and operated by the California Department of Water Resources.

System Capacity Fee: Charges paid by customers to connect to the District's water and wastewater system for service. The capacity fee are the cost of buying a proportional share of the existing system and incremental planned capital improvements, as determined by the meter size and wastewater equivalent dwelling unit.

Unit: 748 gallons of water equals a single Hundred Cubic Feet (HCF) Unit. The District bills its customers in HCF Units.

Water Rates: Rates vary among classes of service and are measured in HCF Units. Most rates in the District are based on a two-tier accelerated block structure. Tier 1 is the first 12 HCF Units and Tier 2 is water use above 12 HCF Units.

Budget Message

Camrosa Water District (District) is pleased to present its Fiscal Year (FY) 2025-26 Operating and Capital Budget. The purpose of this document is to identify and allocate the resources necessary to accomplish the District's mission: to deliver reliable, safe, and cost-effective water and wastewater service to its varied customer base. It is also intended to present the financial health of the District in a clear and concise manner for the Board of Directors, our customers, and other stakeholders while highlighting opportunities and challenges facing the District. California presents a variety of challenges to water suppliers, from disappointing State water resource management policies to weather whiplash to increasingly complex regulatory requirements and conservation mandates. Through it all, Camrosa takes on these challenges by exploring and implementing a wide range of self-reliance solutions.

The California Water Crisis

California's water supply crisis is an outcome of decades of substandard State water policy. California prioritized perpetual demand management and stretching depleted supplies with conservation policies instead of seizing opportunities to develop new supplies or maximizing the capture of abundant supply in wet years through the development of additional storage reservoirs and modernized conveyance. The California Department of Water Resources (DWR) stood by while litigants and legislators whittled away its ability to effectively manage resources or maintain and improve the State Water Project infrastructure. Equally culpable is the Metropolitan Water District (MWD) which has failed to invest in reliable supplies and adequate conveyance. MWD has applied a portion of every dollar it ever collected from its ratepayers to build out and maintain its Colorado River Aqueduct system. However, despite this massive investment, MWD's conveyance is still unable to move significant quantities of Colorado River water to certain areas within its service region, including areas served by Camrosa. These areas have been categorized as State Water Project Dependent Areas (SWPDA) because most—or all—of their imported water supplies are from the State Water Project. With or without conveyance, persistent drought and disagreements over Colorado River water rights between the seven states comprising the Upper and Lower Basins make the future availability of that supply uncertain. These failures and deficiencies have resulted in the DWR and MWD being unable to provide sufficient supply to meet normal demands in times of drought. This demonstrates the need to accelerate Camrosa's timeline for self-reliance and its ability to significantly reduce dependence on MWD and the State Water Project. Compounding the problem, MWD's mismanagement and its ever-growing bureaucracy have resulted in rate increases that will make imported water even more expensive this year and every year for the foreseeable future.

Camrosa's core mission is to provide a reliable, affordable source of water for our customers. With our core mission in mind, we have been focused on building the District's self-reliance to buffer against this cycle of planning failure and reactive edicts by MWD and the State. The Camrosa Board of Directors does not believe that restrictive or mandated conservation should become "a way of life," as it is presented in recent State legislation, or that "brown is the new green." While conservation can be a useful strategy when needed, such as during a drought emergency, it is not a permanent water supply solution. Sustainable water supply solutions should plan for abundance rather than fight over scarcity.

In the prior fiscal year the District supported common-sense legislation (SB 366) that would establish long-term water supply targets for the State to achieve by specific deadlines and require state agencies to develop a plan to achieve those targets. Despite passing the bill through the Senate and Assembly unanimously, the Governor vetoed the bill, citing budgetary constraints. This fiscal year the District is committed to work with the bill's sponsor, Senator Caballero, to reintroduce this critical legislation.

The District Board and staff will continue to advocate for responsible, sustainable resource management through our elected officials, regulators, and partner agencies during this fiscal year and into the future.

State Mandates and Regulations

Over the past decade and a half, the state of California has moved toward centralizing management of its water resources by consolidating various functions under and expanding the reach of the State Water Resources Control Board (SWRCB). Shifts toward standardizing water planning while accounting for climate projections have resulted in landmark water-use legislation and expanded rulemaking. However, many of these state policies fail to realistically account for local conditions and do not leave suppliers with enough autonomy to employ the best course of action for their service areas.

The California Legislature and the SWRCB have continued extending legislative and administrative control over water suppliers through a variety of new laws, policies, and regulations. Several recent examples include: the updated Individual System Water Loss Standards; upcoming drinking water regulations; continuing conservation legislation; and additional compliance and reporting requirements. A specific example is AB1572, a prohibition of watering non-functional turf with potable water for large users, municipalities, and homeowner associations. Implementation of the first of its four phases is set to begin in 2027. Water loss control is also a key component of the state's approach to demand management. Legislation required that the SWRCB develop water loss performance standards, the finalized Water Loss Performance Standards were adopted in October of 2022, and the rulemaking became effective in 2023. Updated Water Loss Standards for each Urban Retail Water Supplier, including Camrosa Water District, were posted on April 9, 2024. Camrosa has until January 1, 2028, to comply with the Updated Water Loss Standards. The legislation recognizes that mitigating and preventing water loss should be done on a cost-effective basis, as explained in the Updated Economic Model released on April 15, 2021. However, due to real-world conditions, the true cost-effectiveness may differ from the Updated Economic Model.

One of the most sweeping regulations in recent history is titled Making Conservation a California Way of Life, which went into effect on January 1, 2025. The comprehensive reporting mandated under this regulation, the Annual Urban Water Use Objective and Water Use Report was due on that very same day. This regulation was touted as a new way of managing urban water use by establishing unique efficiency goals for each Urban Retail Water Supplier in California. Independent analysis disputed the State's purported savings of \$7 Billion with potential costs exceeding \$13 Billion. This regulation was intended to implement both the "California Water Supply Strategy" released by Governor Newsom in August 2022, and SB 606 and AB 1668, collectively known as the Water Conservation and Drought Planning Act, signed by Governor Brown in May 2018. The act built upon Governor Brown's 2016 Executive Order B-37-16, "Making Conservation a Way of Life." The California State Water Resources Control Board unanimously adopted the Making Conservation a California Way of Life regulation on July 3, 2024. The regulation requires suppliers to comply with individualized urban water use objectives, implement Commercial, Industrial, and Institutional (CII) performance measures, and submit annual progress reports. A supplier's water use objective is the sum of standards-based budgets for residential indoor use, residential outdoor use, CII landscapes with dedicated irrigation meters, and real water losses. The regulation requires significant water use reductions from many suppliers and extensive reporting from all Urban Water Suppliers. Camrosa met its objective for the reporting cycle that ended January 1, 2025, and current projections predict that the District will continue to have a zero percent water use reduction requirement (i.e. no reduction required) over the three benchmark periods called for in the regulation. Camrosa is actively monitoring the regulation's potential impacts to the District and its customers. The District is factoring the legislation into its long-term budget forecasting and is partnering with vendor Eagle Aerial Solutions to fully realize monitoring and reporting software platforms to efficiently ensure that the District complies with this regulation and its extensive annual reporting requirement.

Recent devastating Southern California wildfires have placed California water suppliers—and Southern California Urban Water Suppliers specifically—at the center of increased scrutiny, with additional regulations likely to follow. Assemblymember Bennett's AB367, currently making its way through the legislature, is one such proposed regulation. Although the Assemblymember has engaged in dialogue with water suppliers regarding the text of the proposed legislation, if signed into law, the bill would still place additional significant burdens on water suppliers.

Additionally, as discussed in the following section, water suppliers must abide by increasingly stringent water quality standards. Several pages of these upcoming regulations, which are in process or planned, are posted on the SWRCB's website.

Year in and year out, water suppliers are subject to ever-increasing regulations with each new one adding to the already lengthy list of current regulations and requirements. While these current and proposed laws, policies, and regulations carry intended benefits, they are also accompanied by substantial compliance costs which must be passed on to the rate payers.

Water Quality Regulations

Drinking water in California is heavily regulated and many of California's regulations exceed federal regulations set by the U.S. EPA. Primary maximum contaminant levels (MCLs) address health concerns; public health goals (PHGs) are concentrations of drinking water contaminants that do not pose significant health risks if consumed

over a lifetime (based on best available knowledge); and secondary MCLs which address water appearance, taste, and odor. California Health & Safety Code §116365(a) requires a contaminant's MCL to be established at a level as close to its PHG as technically and economically feasible while prioritizing protecting public health. There are also "detection limits for purposes of reporting" (DLRs), which are designated minimum contaminant levels that require reporting to the State Board. An analytical lab must achieve a DLR equal to or less than the state set DLR in order to report its findings to the state for regulatory purposes.

Technological advancements now allow the detection of drinking water contaminants at ever-lower concentrations, which allows the State to set maximum contaminant levels (MCLs) at even more stringent levels. Additionally, as the understanding of the adverse effects of drinking water contaminants improves over time, more contaminants are added to the list of regulated contaminants, and even more are being studied as emerging contaminants. While increasingly stringent MCLs and the addition of new contaminants to the list of regulated contaminants are intended to address health concerns, they also carry associated mitigation costs. Meeting new or more stringent standards significantly increases drinking water production, treatment, and compliance costs.

One example of emerging contaminants with recently enacted MCLs is per- and polyfluoroalkyl substances (known together as PFAS). PFAS are a group of synthetic chemicals that, under typical conditions, do not break down in the environment. On April 10, 2024, the U.S. EPA established federal MCLs for six types of PFAS. Two types, PFOA and PFOS, each have MCLs established at 4 parts per trillion (ppt) (also expressed as ng/L). Three chemicals, HFPO-DA (also known as GenX Chemicals), PFHxS, and PFNA, have MCLs set at 10 ppt. The District recently completed and currently operates a Granular Activated Carbon (GAC) filtration plant that treats some of our source water from four District wells for both 1,2,3 Trichloropropane (TCP123) and PFAS chemicals.

Another upcoming contaminant, microplastics, may become an issue in the future. Microplastics in drinking water are defined as solid polymeric materials to which chemical additives or other substances may have been added, which are particles which have at least three dimensions that are greater than 1 nm and less than 5,000 micrometers (µm). Polymers that are derived in nature that have not been chemically modified (other than by hydrolysis) are excluded. Further studies will be required to fully implement microplastics regulations.

Another contaminant, manganese is listed on the SWRCB's list of Upcoming Drinking Water Regulations. It can occur naturally in both surface and groundwater and is widespread in California's groundwater basins. It is currently regulated with a secondary MCL, with notification levels (NLs) and response levels (RLs). A NL is a nonregulatory, health-based advisory level established for drinking water contaminants for which MCLs have not been established. NLs are established as precautionary measures for contaminants that may have MCLs in the future but have not completed the regulatory process for the development of MCLs. They are issued by the DDW and developed based on recommendations by the Office of Environmental Health Hazard Assessment (OEHHA). RLs are set higher than NLs and represent a recommended chemical concentration level at which water systems consider taking a water source out of service or providing treatment if that option is available to them. On February 16, 2023, the DDW proposed revised NLs and RLs for manganese. Based on the DDW proposing revised NLs of 500 µg/L, or parts per billion, and RLs of 5000 µg/L for manganese, a manganese primary MCL at or below 20 µg/L is likely to be established in the future. The establishment of manganese primary MCLs will impact the cost of producing local water. Two of Camrosa's local water resources, the Woodcreek and Lynnwood Wells, have manganese levels that sometimes exceed the Secondary MCL for manganese, currently set at 50 µg/L and imported water is purchased to blend the water to manganese levels that meet these requirements. In FY2024-25, Camrosa completed the design phase for iron and manganese removal technologies for the treatment of water from the Woodcreek and Lynnwood Wells. In FY2025-26 the District expects to complete construction of these treatment facilities which will improve the water quality and reduce the amount of import water purchased for blending.

Contaminant regulations will continue to become more rigorous, as they have since the passage of the Safe Drinking Water Act in 1974. Camrosa is responsibly planning for additional costs incurred in meeting and exceeding regulatory requirements and will continue to do so in the future. Future regulations may also shift the relationship between local and imported sources, as the costs of producing water and importing water change. Camrosa remains committed to meeting the current and future water needs of the community by prioritizing self-reliance and providing reliable, safe, and cost-effective water and wastewater services.

Groundwater Management

Another landmark change in water management that will affect the availability and cost of water is the Sustainable Groundwater Management Act (SGMA) of 2014. SGMA requires the formation of local groundwater sustainability agencies (GSAs) for what the state determined were high- or medium-priority basins to assess conditions and develop Groundwater Sustainability Plans (GSPs). These GSPs are intended to define sustainability and chart a path to achieving that over the next twenty years.

The Fox Canyon Groundwater Management Agency (FCGMA) is the Groundwater Sustainability Agency (GSA) for the Pleasant Valley Basin (among other areas), from which the Woodcreek and Lynnwood Wells pump groundwater. FCGMA established an allocation plan and has developed projects with the goal of maintaining the sustainable yield of the basin. Adjudication papers were filed by a group of landowners/pumpers in the basin, as was a lawsuit contesting the CEQA process for the GSP and the allocation plan designed to reach basin sustainability objectives required by SGMA. SGMA provides that the GSP proceed as written during the adjudication process, which can take several years. This litigious environment does not provide an environment for the amicable resolution of conflict or for the kind of collaboration needed for sustainable, regional project development. Still, going into the adjudication process, Camrosa has worked with plaintiff and defendant groups to further mediation efforts with the goal of mutually beneficial solutions for stakeholders, while providing for the future sustainability of the basin's water resources.

Camrosa also created GSAs for other basins, within their service area, but that were outside of other GSA boundaries. These include the Las Posas and Pleasant Valley basins, as well as the Oxnard sub-basin. Because the majority area of these basins falls within the FCGMA's boundaries, Camrosa works closely with the FCGMA as a coordinating GSA for basin management. Since the primary management of these basins falls within the FCGMA's jurisdiction, these GSAs do not hold responsibility for primary management functions and so do not incur related costs. No District funds are budgeted for these GSAs.

The Arroyo Santa Rosa Groundwater Basin, which lies wholly within the Camrosa service area and from which the majority of Camrosa's local groundwater is produced, was originally designated as a medium-priority basin due to high nitrate concentrations. In 2016, the County of Ventura and Camrosa formed a GSA to develop and submit a GSP for the whole basin and manage that portion of it east of the Bailey Fault (outside the FCGMA). The County of Ventura provided \$127,602 as seed money to the GSA. In April 2018, DWR awarded the Arroyo Santa Rosa GSA a Sustainable Groundwater Planning Grant to support the development of the Santa Rosa GSP, up to \$177,081. The GSA held a public hearing on May 25, 2023, to adopt the GSP, which was approved by the DWR's Sustainable Groundwater Management Office on April 28, 2025. Projects to reach sustainability and/or increase Arroyo Santa Rosa basin yield were explored as part of the GSP process. Because Camrosa is the primary groundwater producer in the Santa Rosa Basin, pumping by initial estimates over 50% of the basin's annual yield, the District has a vested interest in developing projects that ensure sustainability. Once the projects identified in the GSP have been developed, estimated costs of sustainability projects will be included in the District's budgeting process. Ongoing administrative costs to support the operation of the Arroyo Santa Rosa Groundwater Sustainability Agency (ASRGSA) are provided by Camrosa. The GSA budget for FY2025-26 is included as Appendix #1.

The Impact of Weather

Climate impacts the overall supply of available water resources while also affecting customer demand. In the last ten years, Southern California has seen the wettest and driest months on record. These dramatic weather swings, depicted in the following figure 1, exemplify the difficulty of forecasting water sales and highlight the necessity of maintaining a conservative financial outlook.

Locally, rainfall was 12.44 inches during FY2024-25 through April 30th, recorded from the Camarillo Leisure Village station, which is slightly more than the ten-year average rainfall for the District of 11.98 inches a year and the historical average of 15.2 inches a year. The wet periods provide an important recharging of the local groundwater basins, from which we produce our local supplies and plan to increasingly rely on in the future. Camrosa has developed plans to adaptively manage its groundwater basins to maximize aquifer storage and recharge water—whether it's rainwater or other sources.

Average Rainfall Fiscal Years 2016-2025

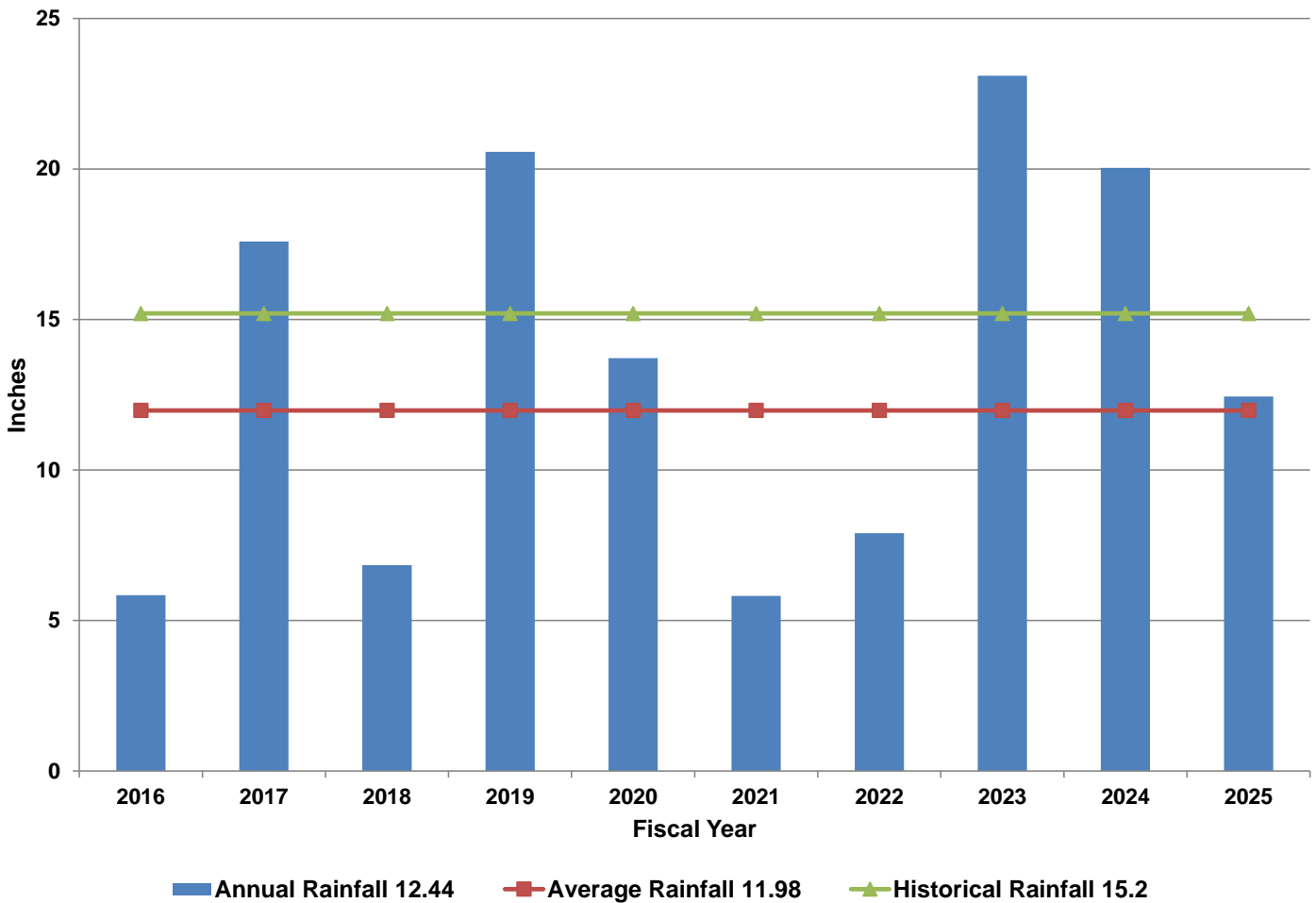


Figure 1 – Average Rainfall

Due to atmospheric rivers in 2023, DWR allocated 100% of State Water Contractors' Table A water for delivery. A 100% allocation is a rare opportunity as the long-term average delivery capability of the State Water Project is only 56%. Prior to this, the last time the SWP allocated 100 percent was in 2006. On April 29, 2025, DWR announced a 50 percent allocation as a result of the latest snow survey and Lake Oroville storage. This is up from 40 percent announced in March, 35 percent in February, 20 percent in January and the initial 5 percent announced in December. Although reservoirs are nearing capacity and snowpack at 90% the Delta exports have been running at less than half capacity. This mismatch in hydrology and supplies requires action to retain environmental protections while also increasing stored supplies when reservoirs are spilling and there is significant sustained runoff through the Delta.

Local precipitation can and does impact demand, especially among agricultural customers and those with large landscapes. Camrosa has seen significant reductions in the demand for potable and non-potable water over the previous fiscal years and as we enter the next. Whether or not the trend toward lower demand continues and whether it is primarily based on precipitation levels remains to be seen. Camrosa continues to monitor these trends and apply them to budgets and incorporate them in the rate-setting process.

In general terms, the District went from delivering approximately 17,000 AFY before the FY2014-15 drought to slightly less than 10,000 AFY in FY2022-23. Variable weather in the years since makes it difficult to determine the cause for water-use patterns in the District service area, but generally speaking the trend is toward less per capita water use than in previous decades. The FY2025-26 budget was developed using a three-year average of water sales to arrive at a projection of 11,071 AFY. This is a slight increase from the FY2024-25 budget of 10,686 AF and decrease from the projected end-of-year sales for FY2024-25 of 11,345 AFY as depicted in figure 2 below.

Potable and Non-Potable Water Sales

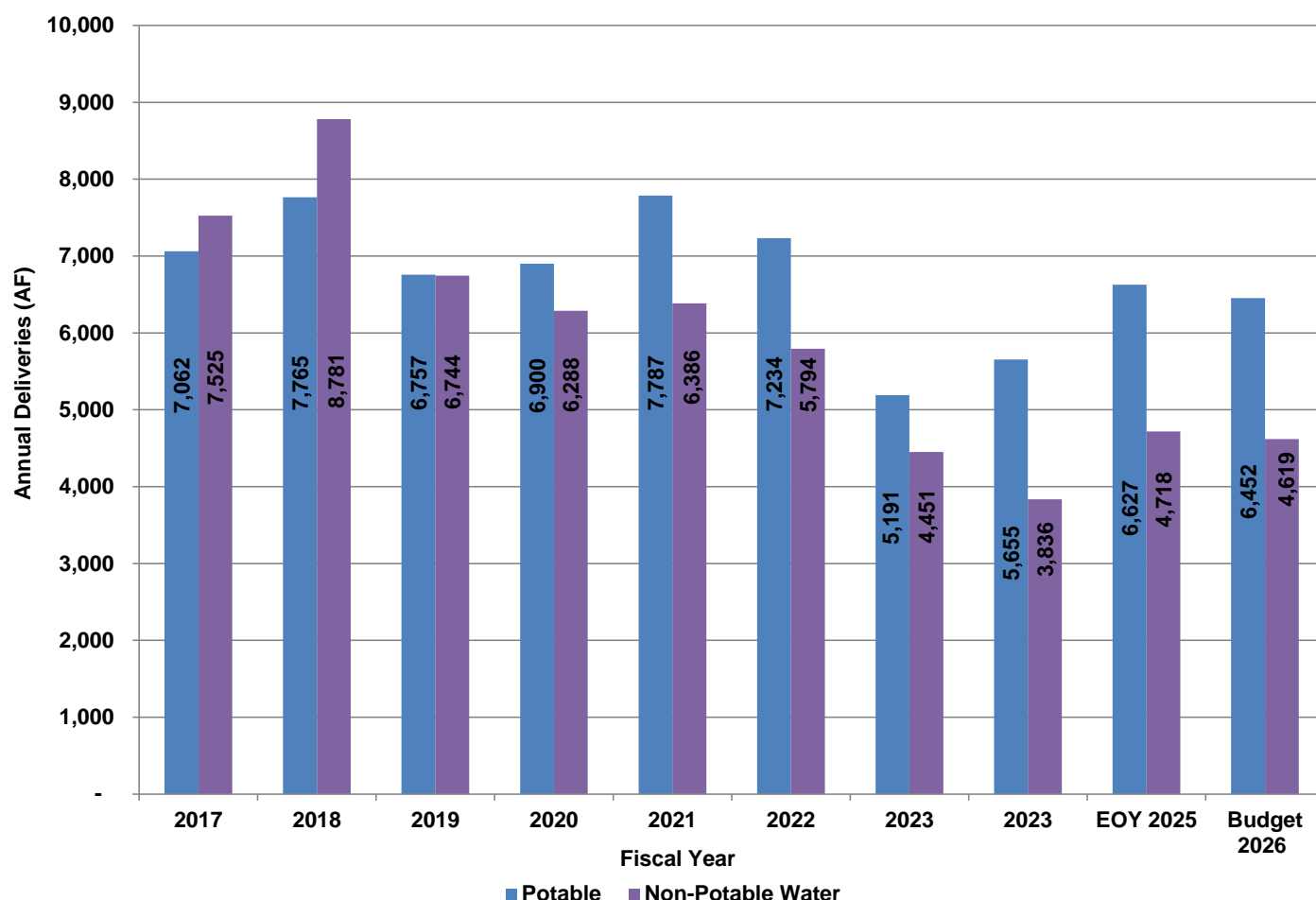


Figure 2 – Potable and Non-Potable Water Sales

Increases in Imported Water Costs

Camrosa lies within the Metropolitan Water District service area and the “imported water” we purchase from them, via Calleguas, is primarily State Water Project (SWP) water from the Sacramento-San Joaquin Delta. It is the most expensive water in Camrosa’s supply portfolio. The District’s primary strategy for decades has been to reduce dependence on imported water by developing local resources. Reducing the proportion of Camrosa’s water supply that we have to import helps mitigate the costs of imported water. Figure 3 below reflects the District’s efforts to develop self-reliance over the last 20 years.

The trend was temporarily reversed in 2019, when the District’s largest local resource, the Conejo Wellfield, was taken offline ahead of building a treatment plant to treat for the newly-regulated contaminants, 1,2,3–Trichloropropane (TCP) and Per- and polyfluoroalkyl substances (PFAS). TCP is a synthetic organic compound that was an impurity in certain soil fumigants used in agriculture and PFAS are a group of more than 4,000 synthetic chemicals that have been used in consumer products since the 1950s. PFAS are also known as “forever chemicals” because they don’t break down easily in the environment. The Camrosa Board of Directors insisted that Camrosa ratepayers should not bear the costs of treatment for the TCP contamination and successfully persuaded the manufacturers of the offending pesticides to pay for the construction of the treatment plant. Camrosa is part of a settlement agreement with chemical companies DuPont, 3M, BASF, and Tyco to receive the compensation needed to mitigate the treatment cost for PFAS. The Granular Activated Carbon (GAC) filtration system at the Conejo Wellfield to mitigate these contaminants was completed and went online in October 2023.

In the meantime, Camrosa worked very hard to bring another new source online, the Lynnwood Well. The new Lynnwood Well came online in September 2020, providing a much-needed boost to local production. Adjustments to the well in the fall of 2021 doubled production. In 2024 Camrosa performed a rehabilitation of the

nearby Woodcreek well that will extend its useful life for another decade. Now that these improvements to existing sources, along with the development of new sources, and the bringing the GAC Treatment Plant at the Conejo Wellfield online, we expect to increase local groundwater production even further and offset imported water purchases. This will significantly reduce the percentage of imported water in the District's potable water supply. In FY2024-25, imported water comprised about 47% of the potable water supply. The FY2025-26 budget assumes that imported water will constitute about 38% of Camrosa's potable water supply, with the remaining 62% coming from local groundwater. The fiscal year will also see investigations into providing redundancy for the University Well and a third Pleasant Valley Basin Well (the Valencia Well).

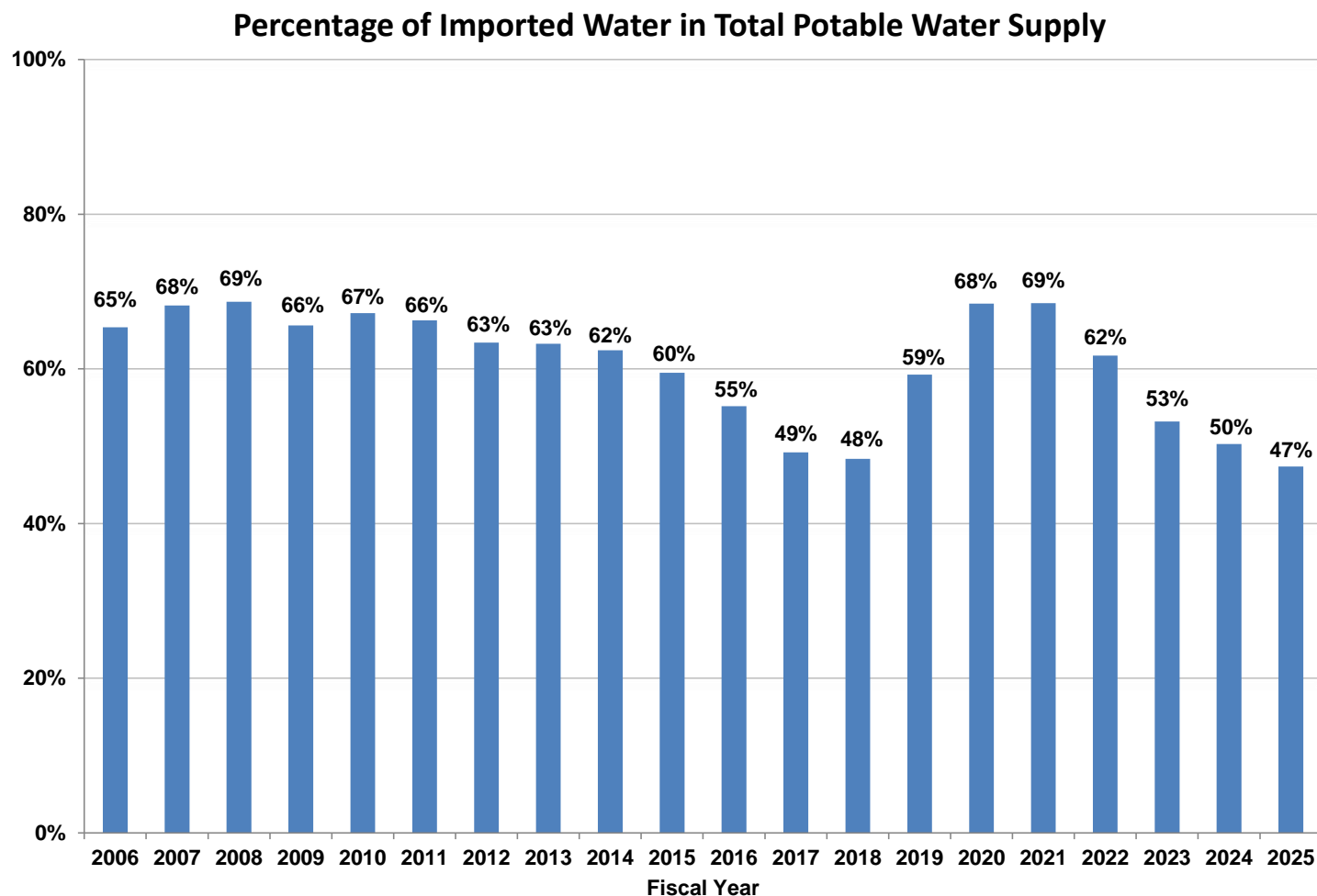


Figure 3 – Percentage of Imported Water in Total Water Supply

The expectation that wholesale rates will continue to escalate provides another incentive to increase self-reliance. In 2025, the MWD Tier 1 wholesale rates increased by 11%, and in 2026 the Tier 1 wholesale rates will increase by an additional 10%. In addition to MWD's rate increases, Calleguas increased its Capital Construction Surcharge, Readiness-to-Serve Charge, and Capacity Reservation Charge, for a combined wholesale rate increase to the District of approximately 9.5% in 2025 and 8.6% in 2026.

Figure 4 below illustrates the projected cost of imported water.

Projected Cost of Imported Water

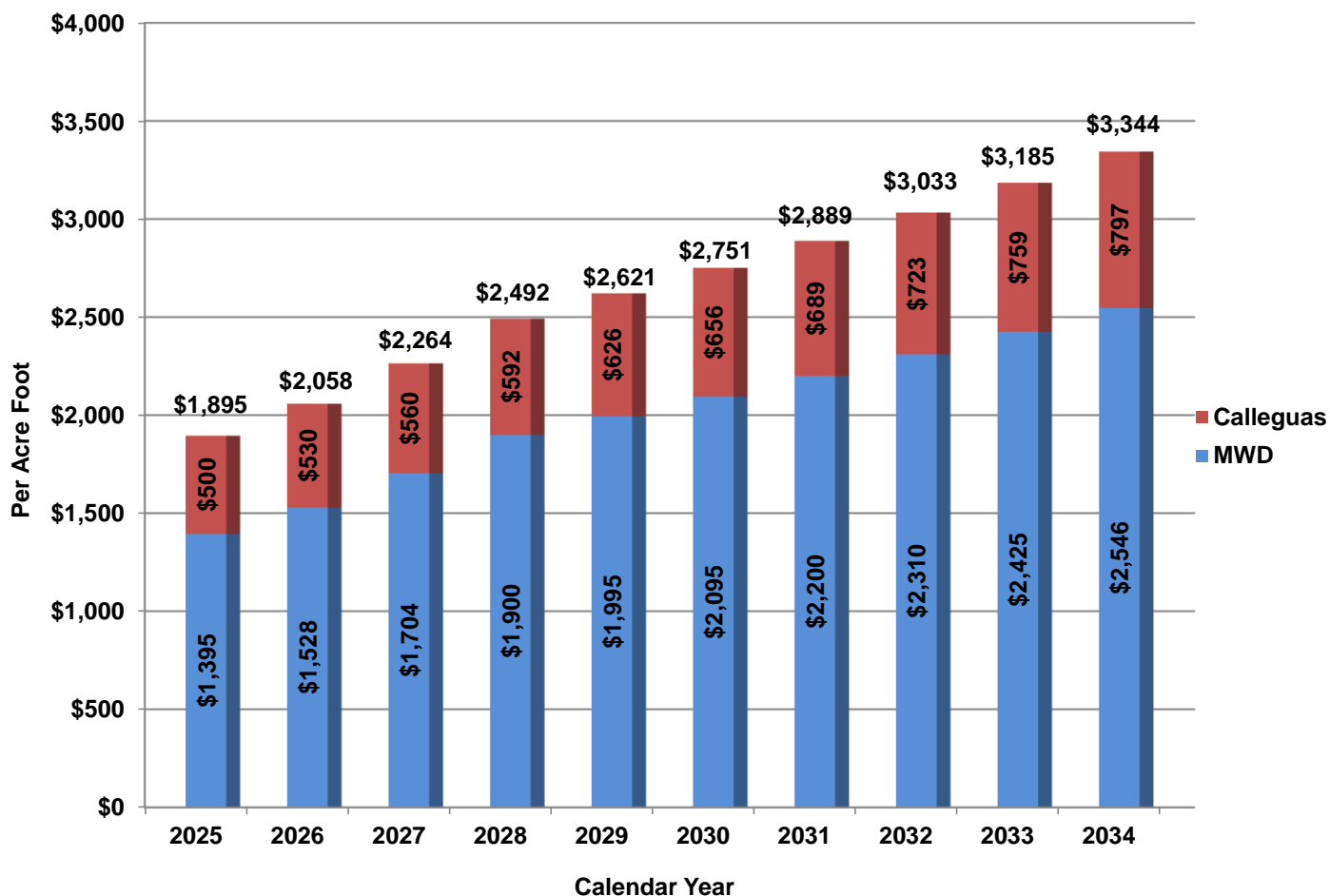


Figure 4 – Projected Cost of Import Water

Building Self-Reliance Through Strategic Planning

The District's purpose is to provide the amount of water our customers need. Of course, responsible, sustainable stewardship of our water resources is an important element in accomplishing this purpose. Efficiency and accountability are important when managing water resources as well as other vital resources the District oversees, including energy and public funds. In accordance with our purpose and guided by our core mission, we have significantly reduced our dependence on imported water over the last twenty years, developing local projects like a brackish groundwater desalter, advanced treatment for groundwater, new wells, and a non-potable distribution system. All of these efforts work in concert to secure a more independent water supply portfolio. Doubling down on self-reliance will form the backbone of Camrosa's planning efforts for years to come. The following figure 5 below demonstrates the effects of Camrosa's commitment to building self-reliance over the last 20 years. As the diversity of supply sources increases, the percentage of the portfolio filled by imported water has decreased. Optimizing operations—filling reservoirs, moving water, blending water—has also allowed us to further reduce imports. Reductions in total water use since 2014 reflect conservation measures that have now become common practice by many of Camrosa's customers. Along with continued conservation and water use efficiencies, Camrosa will continue to develop local and regional water resource projects to build water self-reliance. This last fiscal year saw many of these projects identified through the ongoing development of Technical Memorandums (TMs) and an Integrated Master Plan that focuses on water supply alternatives. This work focused on implementation through a phased approach.

We're continuing this strategic focus this fiscal year with the goal of completing the development of and the adoption of an *Integrated Master Plan* for Local Water Supply Alternative and Infrastructure Integrity Projects that includes: a local Water Supply Alternative 5-year Implementation Plan, an Infrastructure Integrity 15-year Implementation Plan, comprehensive funding opportunities and fiscal impact analysis, integration of partner relationships, and related long-term resource security through a Comprehensive Water Resources Allocation Policy.

Concurrent with the development and adoption of the *Integrated Master Plan*, the District will move forward with the preliminary design, engineering work, and construction of additional wells, backup wells, and treatment facilities as part of Phase I, which will increase our local water production and further reduce our dependence on imported water.

Historical Water Sources

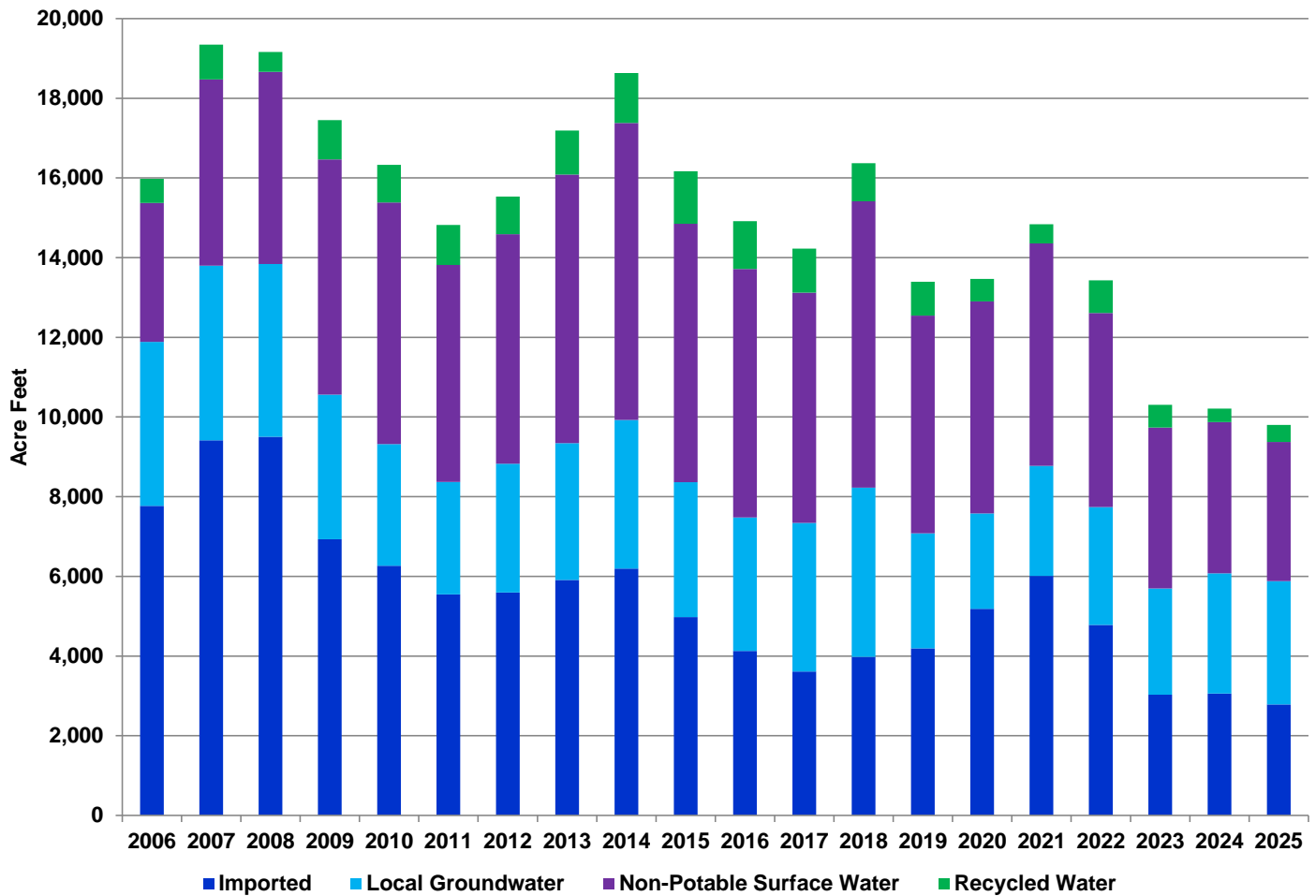


Figure 5 – Historical Water Sources

Developing Mutually Beneficial Partnerships

Mutually beneficial partnerships build relationships that bring additional water resources under the Camrosa umbrella and enhance our ability to become more self-reliant while helping our neighbors.

Since 2014, Camrosa has sold Conejo Creek water, which originates in The City of Thousand Oaks, to Pleasant Valley County Water District (PVCWD), an agricultural District adjacent to Camrosa on the Oxnard Plain. Under Fox Canyon Groundwater Manager Agency (FCGMA) Resolution 2014-01, PVCWD transfers to Camrosa one pumping credit in the Pleasant Valley Basin for each acre-foot of creek water the District delivers. Camrosa currently pumps these credits from the Woodcreek and Lynnwood Wells in the northeastern Pleasant Valley Basin, where groundwater levels are higher and the basin is less stressed than in the areas where PVCWD has its wells.

Following the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project in November 2019, Camrosa began receiving recycled water from the City of Camarillo's CamSan facility. The City of Camarillo has a limited recycled water distribution system but does not have any storage; selling water to Camrosa helps the City avoid discharging this surplus recycled water to the creek and violating their NPDES permit or incurring the cost of discharging to the Salinity Management Pipeline (SMP). Camrosa can store CamSan's recycled water in the District's Storage Ponds and then sell it to PVCWD, a practice codified in Camrosa's latest Waste Discharge Requirement permit authorized by the Los Angeles Regional Water Quality Control Board on October 10, 2019. Recycled water does not accrue pumping credits as creek water does, however, this interconnection increases Camrosa revenue, improves Camrosa operations, and contributes to regional water supply resilience. The amount of water available or for how long CamSan will continue to have excess recycled water is uncertain, but in the meantime, it is clearly a beneficial project for all three agencies.

In FY2025-26 the District is budgeting to deliver 4,369 AFY of Conejo Creek Project water, 753 AFY of CWRP recycled water and 1,327 AFY of CamSan recycled water to PVCWD as depicted in figure 6 below. FY2024-25 projection to year end is 4,846 AFY of Conejo Creek Project water, 761 AFY of CWRP recycled water and 1,497 AFY of CamSan recycled water.

Historical Water Deliveries to Pleasant Valley CWD

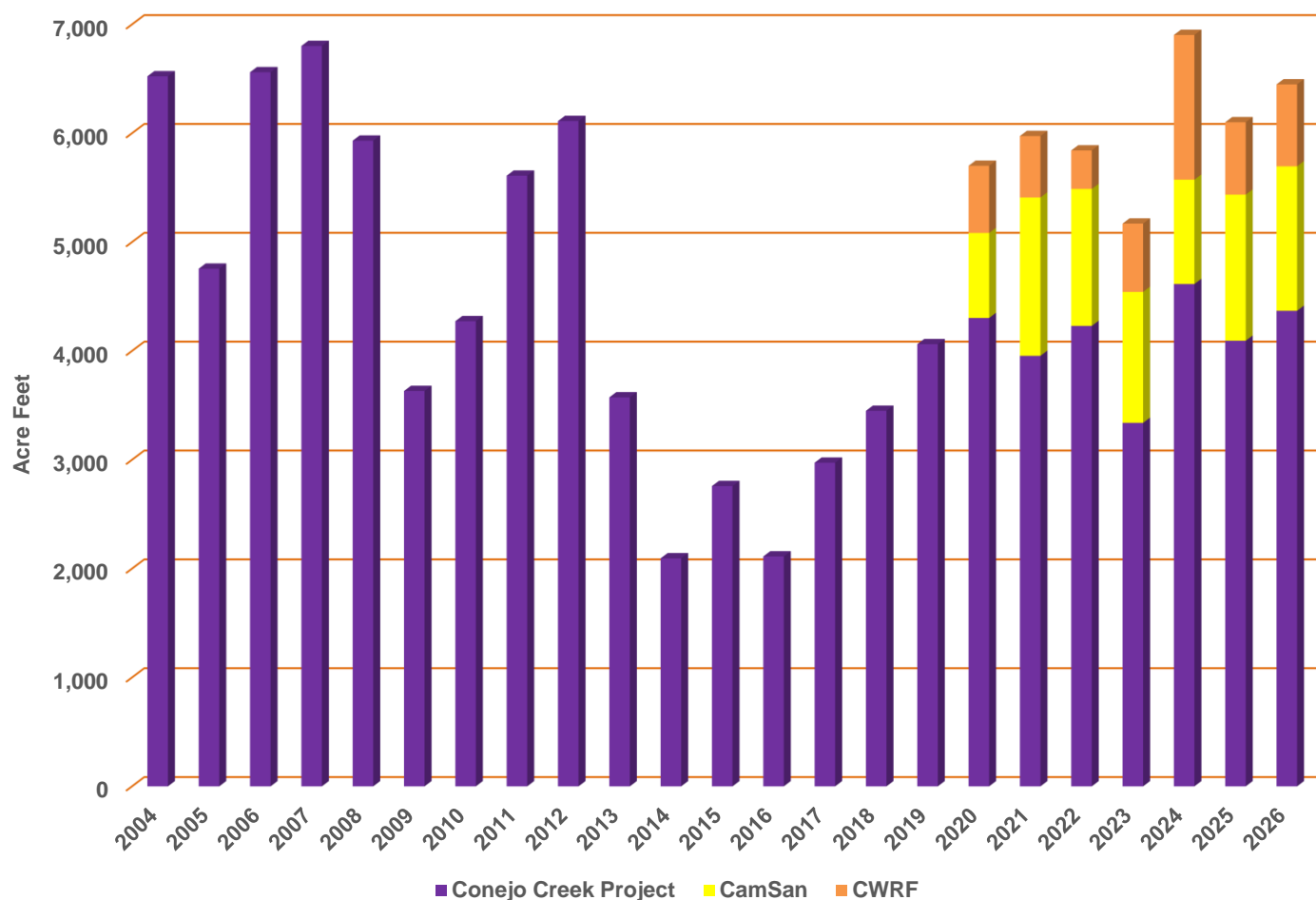


Figure 6 – Historical Water Deliveries to Pleasant Valley CWD

With the development of the Calleguas Strategic Plan in 2023, an important element was brought forward, a strategic priority to provide regional leadership in water resource management. One of their first initiatives was the Water Resources Implementation Strategy (WRIS_t). Under Calleguas’ leadership, WRIS_t brought together regional stakeholders to identify a portfolio of regional projects that could increase the sustainability, resilience, and reliability of the regions water resources. Several of Camrosa’s Master Plan projects rose to the top of the final list. As this is an ongoing program, the results are yet to be realized. What has developed is a clear demonstration of Calleguas’ commitment to supporting their purveyors in furthering these important goals. A key element to the success of Camrosa’s projects will be the coordination with Calleguas on the Salinity Management Pipeline (SMP) extension to support a Conejo Desalter and a wheeling and banking policy development that will provide significant efficiencies for Camrosa’s self-reliance initiatives.

This ongoing collaborative work with Camrosa’s neighbors, Calleguas, and other regional partners will continue to be an important element of what makes and keeps Camrosa innovative, respected, and relevant within the region.

Appropriate Rate Setting

In FY2023-24 the District undertook a comprehensive Water and Wastewater Rate Study to evaluate the existing water and wastewater rates to determine the best way to adequately fund water and wastewater utility operations and capital projects while keeping rates as affordable as possible. Included in the rate study was a review of the commodity component of rates, fixed meter service fees, and the District's aging infrastructure and preventative maintenance requirements. On June 6, 2024, the District adopted a five-year Schedule of Rates for Water and Wastewater Services. Even with the rate increases, the District's rates continue to be among the lowest in Ventura County as a result of investing in local water supply to build self-reliance. The District also strives to remain cost-effective in its rate setting by controlling operating costs.

The following figure 7 is a comparison of local water utilities' monthly water bills for a single-family usage of 12 hundred cubic feet (HCF) and a ¾-inch meter service charge.

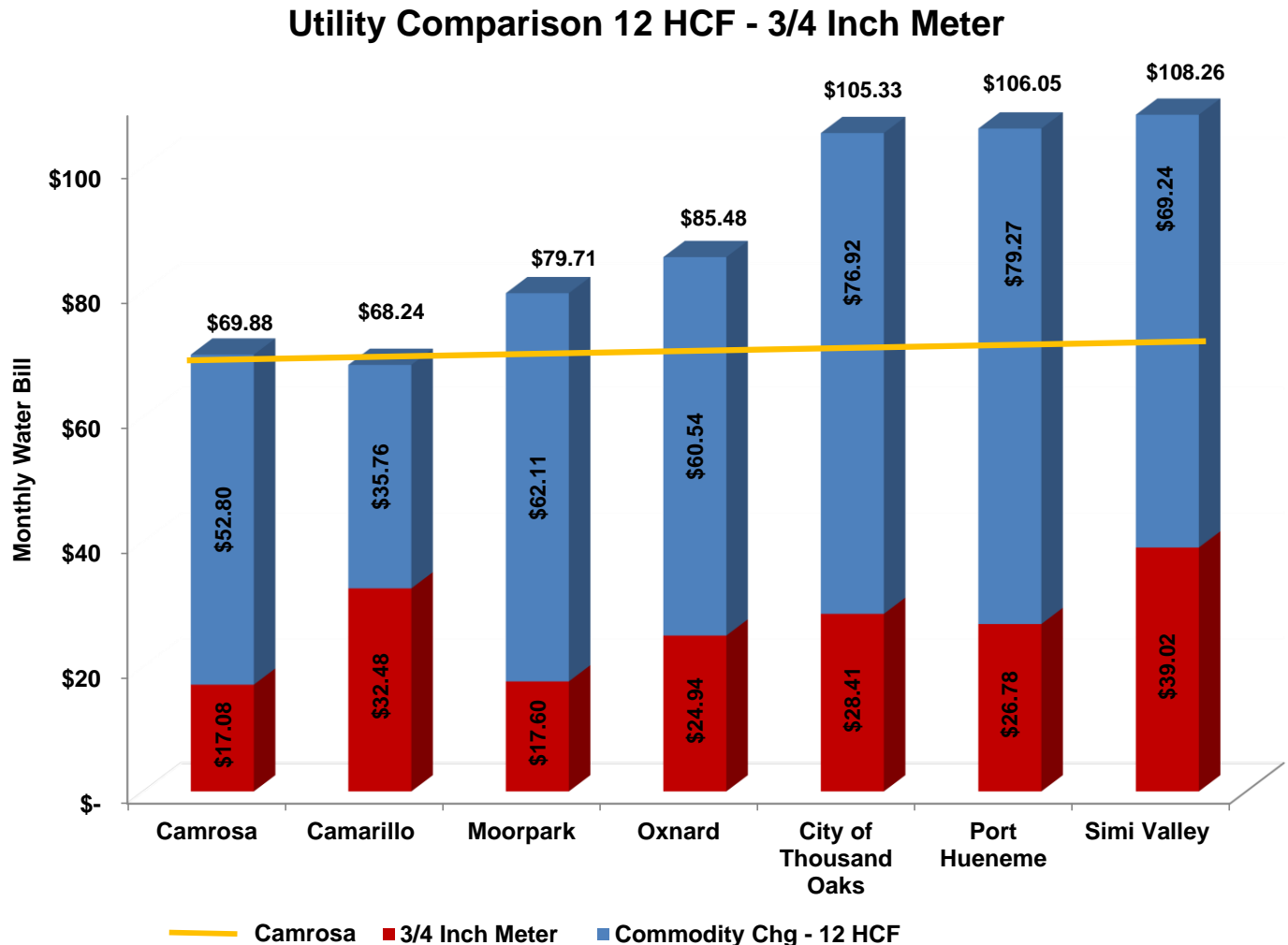


Figure 7 – Water Rate Comparison

The following figure 8 is a comparison of local wastewater utilities' monthly wastewater bills.

Sewer Rate Comparison

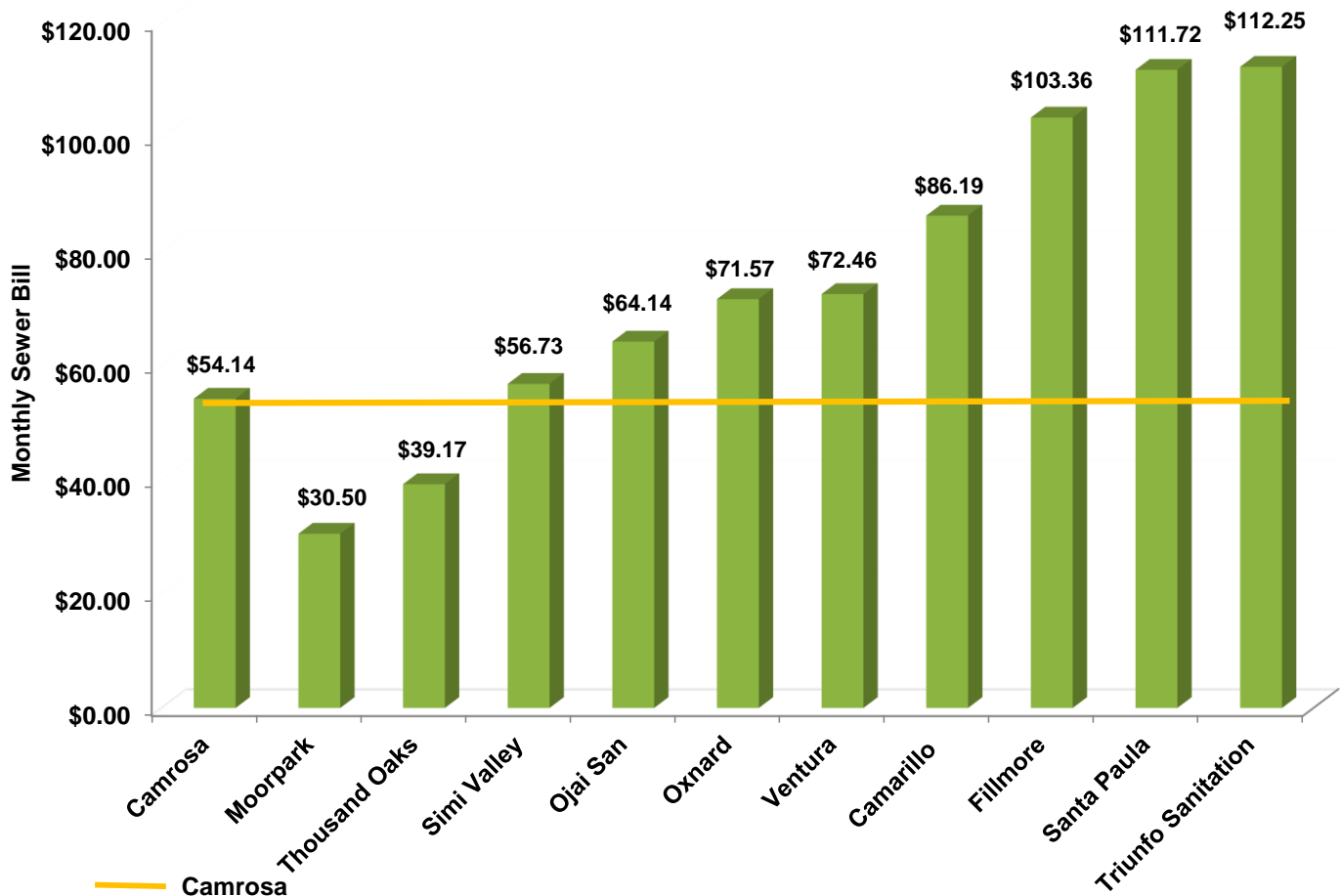


Figure 8 – Sewer Rate Comparison

Effective Asset Management

Camrosa Water District was established in 1962; some of what became the District's infrastructure predates even that. As the systems and infrastructure age, the value of the system decreases through depreciation while the costs of keeping the system functioning increase. Most recently, the District's has been working on the development of an Integrated Master Plan with two key elements: a near-term plan focused on the rehabilitation, replacement, and maintenance of the District's existing aging infrastructure; and a long-term water resources plan to envision projects to achieve water self-reliance. These elements were incorporated into the five-year comprehensive rate study to ensure adequate rates, through which appropriate reserves would be set aside to invest in these top priorities. Aging infrastructure projects include the rehabilitation or replacement of pipeline segments, reservoirs, pump stations, treatment facilities, and key elements of the wastewater collection and treatment systems. Setting aside reserves today for these repairs and replacements will prevent the District from being susceptible to untimely financial burdens and ultimately having to excessively raise rates.

Leveraging Technology

As new technology becomes available, the District will evaluate and adopt technologies that increase efficiencies, provide better access to relevant data, and enhance our customers' experience. Advances in Artificial Intelligence (AI) will continue to provide opportunities for additional efficiencies in staff workload management, data acquisition and analysis, predictive maintenance of infrastructure, real-time leak detection, demand forecasting, energy optimization, and enhanced customer engagement through personalized services. The upgrade of the District's Customer Information System (CIS) will be completed at the beginning of the fiscal year and include new tools that provide real-time interfaces for customers to view and track usage, interact with

customer service, and facilitate the exchange of information. This year's budget includes allocations for new software to enhance the District's compliance reporting capabilities as well as provide fiscal forecasting with real-time analysis of cash-flows, rate impacts, and future reserves and revenue requirements in light of asset management, self-reliance, and infrastructure integrity initiatives. As the District makes initial and ongoing investments in emerging technology, the effects will be seen across the organization and through all areas of customer service, water quality and reliability, operational efficiency, infrastructure monitoring and maintenance, data-driven decision-making, environmental sustainability, and emergency response readiness.

Vigilant Cybersecurity

The District continues to focus its efforts to ensure the security of its Information Technology systems. Because new cyber threats, vulnerabilities, and risks are always emerging, Camrosa applies a process of continuous improvement regarding cybersecurity that allows for threat identification, mitigation planning, execution, and assessment with the goals of protecting the District's network assets, and safeguarding customers' personally identifiable information. Also, Camrosa's layered approach to cybersecurity focuses on network resiliency, more stringent access controls, network segmentation, and cloud-based endpoint monitoring. Additionally, Camrosa continues to ensure all staff are properly trained to identify, respond to, and report malware attacks and phishing attempts.

Externalities

Although supply chain issues have eased, equipment and material delays still occur, especially related to electrical equipment, generators, and complex mechanical machinery, which could translate to longer lead times on orders and longer timelines on projects. In addition, the general construction and materials industries, along with professional and construction labor continue to see rising costs across the country. These increases have greatly impacted overall project budgets. Persistent inflation continues to put pressure on operational costs within the District with energy, chemical, and supply costs often outpacing inflation. Recent tariff actions have increased uncertainties in procurement for planned projects when it comes to the cost and availability of key pieces of equipment and needed materials.

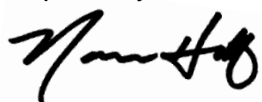
Excellence in Budget Preparation

As part of the California Society of Municipal Finance Officers (CSMFO) mission to promote excellence in financial management, the CSMFO has established a program that evaluates the budgets of municipal entities from across the state. This program is intended to "encourage and assist local governments to prepare budget documents of the very highest quality that reflect the guidelines established by the National Advisory Council on State and Local Budgeting." The FY2024-25 budget was submitted to the CSMFO and the District received an Operating Budget Excellence Award for a twelfth consecutive year, an upgrade from the District's first submission of the FY2013-14 budget, Meritorious Award. This award is valid for a period of one year only. The budget document does not include any structural changes from the prior fiscal year; we believe our current budget continues to conform to program requirements and are submitting it to CSMFO for their evaluation.

Our Commitment to Trust and Transparency

The challenges to water reliability and quality are greater than ever before—as is the District's resolve and ability to meet them. Our customers give us their trust every day to fulfill their basic needs, for their families, their farms, and their businesses. It is vital that we honor that trust in everything we do, moving toward self-reliance, investing in preventive maintenance and timely infrastructure rehabilitation and replacement, all while continuing to improve the organization's capacity and effectiveness. A well-structured budget is critical to this effort, and I am confident that the District's FY2025-26 budget document provides a detailed and comprehensive overview of our ability to transform the challenges we face into new opportunities.

Respectfully submitted,



Norman Huff
General Manager

Strategic Plan and Goals

Water and wastewater service providers face an evolving landscape of diverse challenges as they strive to provide clean, safe, reliable, and affordable services to their communities. Navigating this dynamic and complex array of challenges requires a proactive approach; strategic planning, leveraging technological advancements, and substantial investment to ensure the delivery of safe reliable, and affordable services our customers desire well into the future.

Since the last Strategic Plan development in 2008, imported water costs have increased, as expected, but so has its unreliability. Between climatic, legislative, litigatory, and political pressures on the State Water Project, it no longer represents a dependable water supply as it once did. At the same time, the cost to produce local water has also increased, driven by an ever-increasing demand for a limited supply, an ever-expanding regulatory environment, and the high cost of new wells, treatment facilities, and pipelines.

At its core, strategic planning enables Camrosa to anticipate and prepare for future demands, risks, and opportunities, rather than merely reacting to crises as they arise. By identifying short- and long-term goals and mapping out the necessary steps to achieve them, Camrosa can ensure that we are equipped to meet the needs of our community both now and in the future.

In support of a robust planning process, the District held four strategic planning workshops in the Spring of 2022 and adopted the 2022 Strategic Plan in the Summer of 2022.

The 2022 Strategic Plan identified five strategic vision goals:

- Water Supply Independence
- Infrastructure Integrity
- Prudent Financial Management
- Public Trust
- Service Excellence Through Organizational Development

As part of the Budget development process for FY 2025-26, the Board and staff developed specific Strategic Plan-related goals to be accomplished this fiscal year. These goals are:

- Complete the development of and adopt an *Integrated Master Plan* for Local Water Supply Alternatives and Infrastructure Integrity Projects that includes:
 - a Local Water Supply Alternatives 5-year Implementation Plan,
 - an Infrastructure Integrity 15-year Implementation Plan,
 - a Comprehensive funding opportunities and fiscal impact analysis,
 - and the integration of partner relationships and related long-term resource security.
- Create and implement a robust public outreach campaign to engage the public concerning the *Integrated Master Plan*.
- Develop and adopt a *Comprehensive Water Resources Allocation Policy* that preserves and enhances existing available resources and uses them to the greatest benefit of District customers, while also exploring opportunities to develop new resources.
- Place a renewed focus on the retention of Camrosa's talented and dedicated team members through positive engagement and professional development while filling all allocated positions with individuals who share the Camrosa vision for excellence.

Mission Statement & Vision Statement

Revised Mission and Vision Statements were established as part of the 2022 Strategic Plan. The *Mission Statement* reflects the District's responsibility to provide reliable, safe, and cost-effective water and wastewater services. The *Vision Statement* connotes a higher purpose founded on visionary leadership and a deep commitment to enriching the lives of those we serve.

Our Mission

"The mission of Camrosa Water District is to provide reliable, safe, and cost-effective water and wastewater services."

Our Vision

"Camrosa Water District preserves and improves the quality of life for our customers through innovative leadership and exceptional customer service."

Profile of the District

District Services and Management

The Camrosa Water District, located over 31 square miles in the County of Ventura, California, is an independent special District that operates under the authority of Division 12 of the California Water Code. The District was originally formed under the law in 1962 as the Camarillo County Water District for the purpose of supplying potable water. The District has changed its name twice, first to the Camrosa County Water District in 1965, and then to its present name in 1987. Subsequently, the District expanded its operations to include wastewater collection and treatment in a portion of its service area.

Currently, the District provides three classes of water (potable, non-potable, and recycled) to a population of more than 32,700 people through approximately 11,450 service connections, which includes three master-metered communities. The majority of these connections are residential with the remainder serving commercial, industrial, and agricultural.

Potable water is a blend of imported State Water Project (SWP) water from the Sacramento-San Joaquin Delta and local groundwater; non-potable surface water is a combination of diverted surface water and local groundwater; and recycled water is tertiary-treated product from the Camrosa Water Reclamation Facility (CWRP). Wastewater service is limited to 9,474 equivalent dwelling units (EDUs), including California State University of Channel Islands (CSUCI), a portion of the City of Camarillo, and a sliver of the City of Thousand Oaks. The remainder of the District is either served by the Camarillo Sanitary District or on private septic systems.

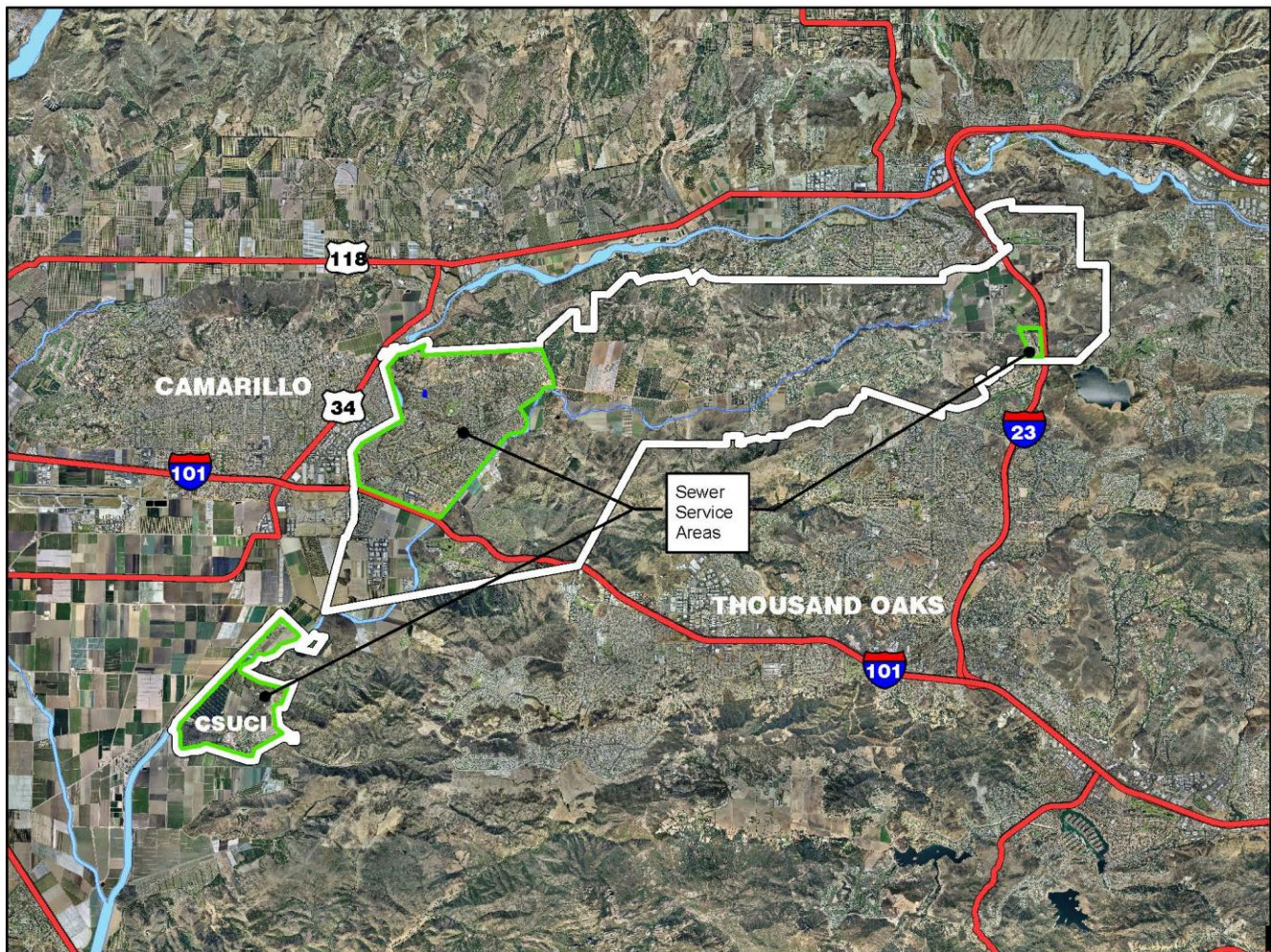


Figure 9 – District Map Boundaries

The following graph sets forth the District’s various water customer classes. Residential and Agricultural customers account for approximately 77% of the District’s projected water service revenue for the fiscal year ending June 30, 2025. The residential customer class includes both indoor and outdoor water usage.

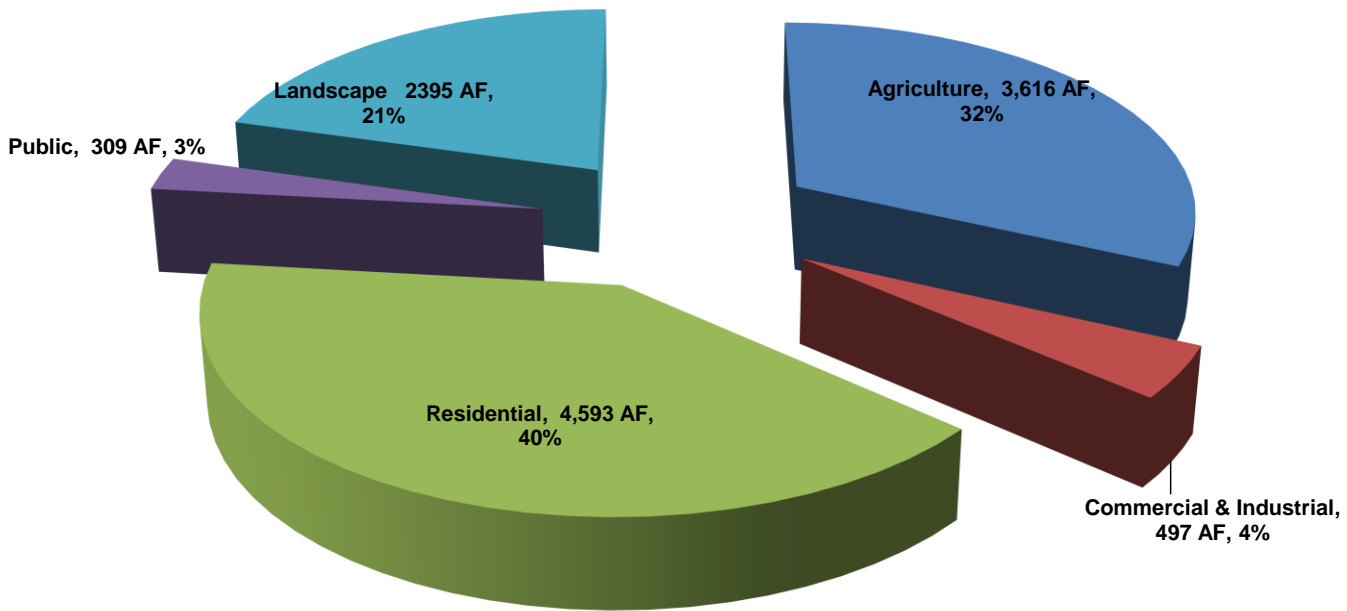


Figure 10 – FY2024-25 Percent of Water Revenues by Customer Class

Board of Directors

The District is governed by a five-member Board of Directors, elected at large from five geographical “divisions” within the District’s service area. The District’s Board of Directors meets on the second and fourth Thursday of each month. Meetings are publicly noticed, and residents are encouraged to attend.

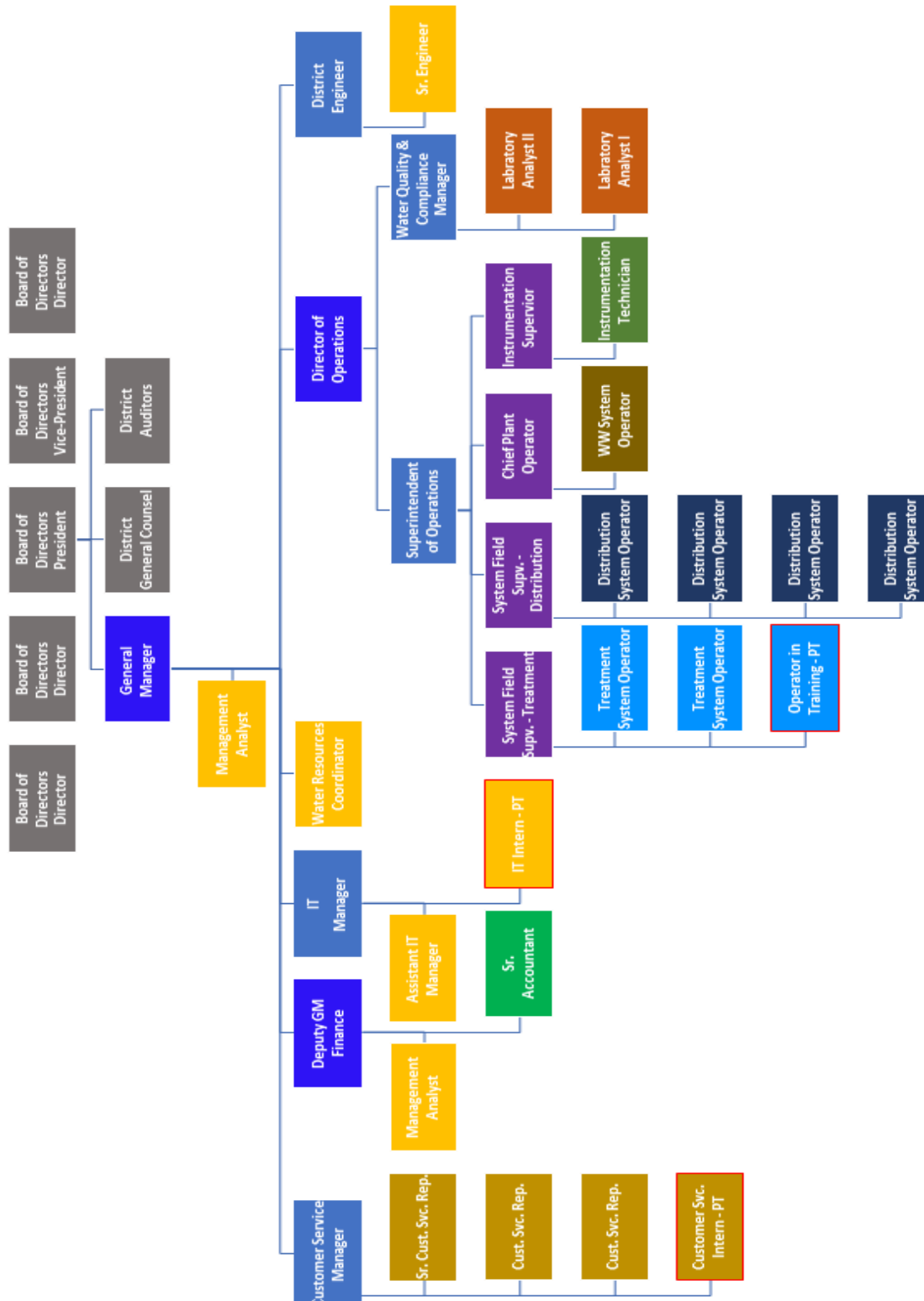
<u>Director</u>	<u>Title</u>	<u>Division</u>	<u>Expiration of Term</u>	<u>Occupation</u>
Eugene F. West	President	Division 4	November 2024	Attorney
Andrew F. Nelson	Vice-President	Division 1	November 2026	Healthcare Research
Jeffrey C. Brown	Director	Division 2	November 2026	Investment Consultant
Terry L. Foreman	Director	Division 5	November 2026	Geologist/Hydrogeologist
Timothy H. Hoag	Director	Division 3	November 2024	Pharmacist/Teacher

General Manager

Daily operation of the District falls under the responsibility of the General Manager, Norman Huff. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. As General Manager, Mr. Huff is responsible for the general oversight of the production and distribution of potable and non-potable water, as well as wastewater collection, treatment, and water recycling at the District’s Water Reclamation Facility.

Organizational Structure

In FY2024-25, the District budgeted for 31 full-time employees, but only 29 were allocated by the Board. For FY2025-26 the District budgeted for 31 full-time positions.



Employee Salaries

In FY2024-25 the Board allocated 3.1% for a newly-created Annual Inflation Adjustment (AIA) policy. They also allocated 1.0% for salary adjustments and promotions. For FY2025-26 the Board allocated 3.1% for AIA and 2.5% for salary adjustments and promotions.

Employee Benefits

The District is a member of the California Public Employees' Retirement System (CalPERS). In FY 2019-20 the District made an Additional Discretionary Payment (ADP) to pay off the CalPERS Unfunded Accrued Liability (UAL) in the amount of \$4.9 million. A similar ADP was made in FY 2024-25 of \$1.6 million. The total ADPs made to date amount to \$6,776,019. Due to the high cost of the UAL, in FY 2024-25 the District formed an Ad hoc Committee to explore alternative retirement benefit plans. The work of this committee, along with an Employee Advisory Group, determined that... In FY2025-26, the District will be invoiced \$35,739 for the required UAL payment for classic employees and \$512 for PEPRAs employees. The employer contribution rate of 11.94% for classic employees will be collected as a percentage of payroll. In FY2020-21 and prior years, the District was paying 7% of the classic employee's retirement contribution. The Board decided to shift that portion of the retirement cost back to the employee and did so by ramping up the employee's contribution 1% a year until the employee was paying the full 7%. To lessen the impact on the employee, the Board also implemented a discretionary offset. This year the District will pay 2% of the 7% employee contributions for classic employees and provide a discretionary offset of 5%. The District's retirement contribution will be reduced 1% per year with an increase of the discretionary offset at the same percentage provided to classic employees hired before July 1, 2021, until the employees' contribution and the discretionary offset reach the maximum of 7%. Any classic employees hired after July 1, 2021, will pay the full seven percent of the employee contribution and will not be eligible for the discretionary offset. The employer contribution rate for any new employees hired since January 1, 2013, who were not subject to reciprocity as defined in the Public Employee's Pension Reform Act (PEPRA), will be 7.96%.

The District provides a range of medical insurance plans and dental and vision insurance through ACWA-JPIA. The FY2025-26 budget assumes an increase of 5% effective January 1, 2025, for medical, which represents an average of the last three years' increases. Dental and Vision are expected to remain flat or increase by less than 2%.

Financial Policies

Reserve Policy

The District's Reserve Policy, (Appendix #5), the most recent version of which was adopted by Resolution of the Board on October 14, 2021, is intended to assure adequate reserves for ongoing needs while minimizing the need for new debt. The reserve levels established in the policy also help provide rate stabilization and ensure adequate fund levels to meet aging infrastructure replacements, unanticipated emergencies, and future enlargement of the District's customer base. The Board receives reports of the reserve levels quarterly and again during the budget preparation process to ensure continued conformance with long-term Board strategy.

Investment Policy

The District's Investment Policy, the most recent version of which was adopted by Resolution of the Board on March 13, 2025, is intended to provide guidelines and restrictions for prudent investment of the District's cash reserves. The District's portfolio is carefully monitored by a four-member committee that includes the General Manager, the Manager of Finance, and two Board members. The full Board receives quarterly reports on the type of investments, the current yield, maturity dates, and market value, as appropriate. The criteria for selecting investment options are, in order of priority, safety, liquidity, and yield. Generally, maturities are limited to five-year periods, and to the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. Investments are generally limited to government-issued or government-insured securities; the District currently has approximately \$7.5 million (as of April 30) invested in the State's Local Agency Investment Fund (LAIF) and \$34.5 in Treasuries. (Appendix #6).

Debt Policy

The District's overriding goal in issuing debt is to respond to and provide for its infrastructure, capital projects, and other financing needs while ensuring that debt is used and managed prudently in order to maintain a sound fiscal position and protect credit quality. The District's Debt Policy (Appendix #7) developed and adopted by Resolution of the Board on August 11, 2016, is intended to provide guidelines for the use of debt for financing District water, sewer, and recycled water infrastructure and project needs. The policy provides the following: 1) establishes criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained; 2) transmits the message to investors and rating agencies that the District is committed to sound financial management; and 3) provides consistency and continuity to public policy development when the elected Board of Directors work from guidelines that govern the planning and execution of transactions and projects.

Budget Policy

The District's budget is presented as a policy document, an operational tool, a financial planning tool, and a communication tool to the District's community and stakeholders. The purpose of the Budget Policy is to provide guidelines that will influence and direct the financial management practice of the District. The District's Budget Policy (Appendix #8) developed and adopted by Resolution of the Board on January 26, 2017, is intended to establish procedures to ensure consistent practices for developing the yearly budget.

Pension Funding Policy

The District's Pension Funding Policy (Appendix #9) was developed and adopted by Resolution of the Board on January 14, 2021, is intended to provide guidance and strategies to current and future Board of Directors for addressing the District's retirement liabilities. This policy includes internal budgeting, policy directives, and financing mechanisms.

Basis of Budgeting & Accounting

The District maintains its accounts on an accrual basis. Revenues are recognized when earned, and expenses are recognized when incurred.

The District is operated and reported as a single enterprise fund, which is an accounting entity that finances and accounts for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominately self-supporting through user charges.

Budgetary Control

The District views the budget as an essential tool for proper financial management. This budget is developed with input from the various program managers of the organization and is adopted prior to the start of each fiscal year. The Board of Directors must approve all supplemental appropriations to the budget. The level of budgetary control (i.e., the level at which expenditures cannot exceed the appropriated amount) is at the Fund level. The Board monitors the budget through Quarterly Financial Reports, Quarterly Investment Reports, and Year-End Budget Reports.

Budget Process

The budget planning and preparation process is an important District activity and provides an opportunity for the Board of Directors, Management, and Staff to reassess goals and objectives for the upcoming and future years.

During the budget process, Management and Staff update current objectives and develop new ones for the upcoming fiscal year, all of which is discussed with the Board of Directors. The process is used to develop the draft budget that is presented to the Board of Directors for initial review. The Board reviews the draft budget and makes changes it deems appropriate. The budget is posted on the District's website.

The following is the budget calendar for the development of the FY2024-25 budget.

Budget Calendar

3/1/2025	Present Program Accomplishments FY24-25 Present Program Goals for FY25-26
4/24/2025	FY25-26 Capital Projects Proposal FY25-26 Fixed Asset Proposal
4/24/2025	Projected End-of-Year Budget FY24-25 FY24-25 Capital Projects Projections
4/24/2025	Draft Expense Budget Draft Revenue Budget
5/27/2025	3rd Quarter Review
5/27/2025	FY25-26 Draft Expense & Revenue Budget Update Appropriation Limit FY25-26
6/10/2025	Draft FY25-26 Operating & Capital Budget
6/24/2025	Adoption of FY25-26 Operating & Capital Budget

Budget Resolution

A Resolution of the Board of Directors
of Camrosa Water District

Adopting the Operating and Capital Budget for Fiscal Year 2025-2026

Whereas, Staff and Management of the Camrosa Water District have developed a one-year operating and capital budget for Fiscal Year 2025-2026; and

Whereas, the budget includes projections of operating and capital revenues and expenditures as well as changes in cash reserves in all District funds for Fiscal Year 2025-2026; and

Whereas, on May 22, 2025, and June 12, 2025, the proposed draft budget for Fiscal Year 2025-2026 was presented and reviewed at a regular meeting of the Board of Directors of the District; and

Whereas, the final budget for Fiscal Year 2025-2026 was presented and considered by the Board of Directors at a regular meeting on June 20, 2025; and

Whereas, the Board of Directors has determined that the proposed budget is consistent with the effective delivery of services by the District; and

Whereas, the Board of Directors has determined that the budget shows that with necessary Board action there will be sufficient District revenues and financial reserves to meet the District's financial obligations over the next fiscal year; and

Whereas, it is the desire of the Board of Directors to adopt the Operating and Capital Budget for Fiscal Year 2025-2026.

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the Operating and Capital Budget for Fiscal Year 2025-2026, attached hereto, is hereby approved and adopted.

Adopted, Signed, and Approved this 26th day of June, 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Budget Summary

Budget Summary	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY 2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Revenues								
Water Sales:								
Potable	\$ 12,280,448	\$ 9,209,757	\$ 10,602,546	\$ 11,871,600	\$ 13,272,982	\$ 13,671,300	\$ 1,799,700	15.16%
Recycle/Non-Potable	4,383,675	3,573,563	3,304,164	4,028,400	4,120,825	4,015,538	(12,862)	-0.32%
Water Sales Pleasant Valley	1,677,229	1,608,935	1,998,484	1,566,400	1,753,000	1,643,766	77,366	4.94%
Meter Service Charge	2,515,456	2,608,044	2,717,519	3,291,700	2,927,607	3,642,600	350,900	10.66%
Sewer Service Charge	4,092,891	4,426,781	4,764,475	5,513,600	5,325,219	6,282,400	768,800	13.94%
Special Services	65,543	65,432	77,630	88,000	73,100	76,000	(12,000)	-13.64%
Pump Zone Charges	47,212	35,239	31,408	35,000	42,000	35,000	-	0.00%
Miscellaneous	23,872	51,038	5,877	-	2,250	-	-	-
Total Operating Revenues	\$ 25,086,326	\$ 21,578,789	\$ 23,502,103	\$ 26,394,700	\$ 27,516,983	\$ 29,366,604	\$ 2,971,904	11.26%
Operating Expenses								
Import Water Purchases-Calleguas	\$ 7,701,097	\$ 5,070,510	\$ 5,461,450	\$ 4,401,600	\$ 6,820,834	\$ 5,637,137	\$ 1,235,537	28.07%
Calleguas Fixed Charge	913,008	906,822	937,050	980,200	1,019,000	1,077,252	97,052	9.90%
Conejo Creek Project-Thousand Oaks	702,978	132,123	1,113,387	938,800	940,500	1,014,104	75,304	8.02%
CamSan	72,109	816,017	157,354	58,100	150,000	158,736	100,636	173.21%
Salinity Management Pipeline-Calleguas	203,701	75,237	148,758	254,400	137,100	277,152	22,752	8.94%
Pumping & Production Power	1,790,639	1,718,085	2,015,969	2,776,800	2,289,500	3,168,180	391,380	14.09%
Total Production	\$ 11,383,532	\$ 8,718,794	\$ 9,833,968	\$ 9,409,900	\$ 11,356,934	\$ 11,332,561	\$ 1,922,661	20.43%
Regular Salaries	\$ 2,607,415	\$ 2,813,711	\$ 3,265,586	\$ 4,188,104	\$ 3,577,044	\$ 4,192,622	\$ 4,518	0.11%
Overtime/Standby	104,133	152,105	208,699	261,159	237,331	213,228	(47,931)	-18.35%
Part Time	16,949	25,197	39,576	64,782	46,285	98,052	33,270	51.36%
Benefits	976,251	958,028	1,053,663	1,475,512	1,235,034	1,438,866	(36,646)	-2.48%
Total Salaries & Benefits	\$ 3,704,748	\$ 3,949,041	\$ 4,567,524	\$ 5,989,557	\$ 5,095,694	\$ 5,942,768	\$ (46,789)	-0.78%
Outside Contracts	\$ 1,507,766	\$ 1,974,882	\$ 2,438,557	\$ 3,854,440	\$ 3,404,891	\$ 4,367,163	\$ 512,723	13.30%
Professional Services	1,075,087	703,768	776,095	1,218,450	470,256	1,379,130	160,680	13.19%
Total Outside Cont/Profess Services	\$ 2,582,853	\$ 2,678,650	\$ 3,214,652	\$ 5,072,890	\$ 3,875,147	\$ 5,746,293	\$ 673,403	13.27%
Utilities	\$ 105,509	\$ 97,746	\$ 106,824	\$ 134,500	\$ 125,000	\$ 129,500	\$ (5,000)	-3.72%
Communications	75,190	89,688	67,054	80,350	70,000	84,600	4,250	5.29%
Pipeline Repairs	441,364	401,863	309,793	490,000	500,000	490,000	-	0.00%
Small Tools & Equipment	15,025	29,169	30,949	47,350	43,200	47,350	-	0.00%
Materials & Supplies	683,329	554,248	739,909	1,513,214	1,459,500	1,563,714	50,500	3.34%
Repair Parts & Equipment Maintenance	631,705	783,513	1,039,666	1,383,000	1,135,000	1,465,000	82,000	5.93%
Legal Services	57,714	50,660	138,128	150,000	182,000	305,000	155,000	103.33%
Dues & Subscriptions	48,092	52,945	40,592	63,051	57,300	57,000	(6,051)	-9.60%
Conference & Travel	15,245	24,266	25,726	24,900	32,100	28,400	3,500	14.06%
Safety & Training	24,672	21,888	28,397	66,200	45,000	57,000	(9,200)	-13.90%
Board Expense	126,254	156,485	149,382	180,000	170,000	177,000	(3,000)	-1.67%
Bad Debt	7,826	10,757	6,523	10,000	6,500	10,000	-	0.00%
Fees & Charges	205,883	288,658	202,657	342,875	308,665	356,375	13,500	3.94%
Insurance	93,408	116,009	149,930	180,000	180,000	216,500	36,500	20.28%
Total Supplies & Services	\$ 2,531,216	\$ 2,677,895	\$ 3,035,530	\$ 4,665,440	\$ 4,314,265	\$ 4,987,439	\$ 321,999	6.90%
Total Expenses	\$ 20,202,349	\$ 18,024,380	\$ 20,651,674	\$ 25,137,787	\$ 24,642,040	\$ 28,009,061	\$ 2,871,274	11.42%
Net Operating Revenues	\$ 4,883,977	\$ 3,554,409	\$ 2,850,429	\$ 1,256,913	\$ 2,874,943	\$ 1,357,543	\$ 100,630	8.01%
Less: Non-Operating Expenses								
Debt Service 2011A/2016	\$ 1,044,631	\$ 1,035,331	\$ 1,039,931	\$ 1,036,631	\$ 1,036,631	\$ 1,048,931	\$ 12,300	1.19%
Rate Stabilization Contribution	150,000	70,000	-	70,000	70,000	70,000	-	-
Unfunded Accrued Liability Contribution	-	-	-	300,000	231,750	231,750	(68,250)	-
Capital Replacement Contribution	4,495,500	4,266,300	4,426,361	2,221,500	3,817,500	3,042,000	820,500	36.93%
Total Non-Operating Expenses	\$ 5,690,131	\$ 5,371,631	\$ 5,466,292	\$ 3,628,131	\$ 5,155,881	\$ 4,392,681	\$ 764,550	21.07%
Add: Non-Operating Revenues								
Interest Revenues	\$ 129,914	\$ 1,276,286	\$ 2,089,721	\$ 1,760,000	\$ 1,703,000	\$ 1,316,000	\$ (444,000)	-25.23%
Taxes	721,241	772,770	805,988	850,000	843,500	885,120	35,120	5.66%
Rate Stabilization Contribution	-	-	-	-	-	949,356	949,356	-
Total Non-Operating Revenues	\$ 851,155	\$ 2,049,056	\$ 2,895,709	\$ 2,610,000	\$ 2,546,500	\$ 3,150,476	\$ 540,476	20.71%
Net Operating Results	\$ 45,001	\$ 231,834	\$ 279,846	\$ 238,782	\$ 265,562	\$ 115,338	\$ (123,444)	
Capital Fees	\$ -	\$ 289,325	\$ 1,982,125	\$ -	\$ 24,000	\$ -	\$ -	-
Mitigation & In-Lieu Fees	-	298,743	4,205,860	-	6,489	-	-	-
GAC Reimbursement	16,191,774	-	-	-	-	-	-	-
Grants	187	-	-	-	-	-	-	-
Net Operating Results After Capital Fees & Grants	\$ 16,191,961	\$ 588,068	\$ 6,187,985	\$ -	\$ 30,489	\$ -	\$ -	
Net Operating Results After Capital Fees & Grants	\$ 16,236,962	\$ 819,902	\$ 6,467,831	\$ 238,782	\$ 296,051	\$ 115,338	\$ (123,444)	

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Water Program

Water Program	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY 2024-25	Projections FY 2024-25	Budget FY2025-26	*Increase (Decrease) over PY	*% Change over PY
Revenues								
Water Sales:								
Potable	\$ 12,280,448	\$ 9,209,757	\$ 10,602,546	\$ 11,871,600	\$ 13,272,982	\$ 13,671,300	\$ 1,799,700	15.16%
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Meter Service Charge	2,515,456	2,608,044	2,717,519	3,291,700	2,927,607	3,642,600	350,900	10.66%
Special Services	50,750	48,513	58,024	67,000	52,100	54,000	(13,000)	-19.40%
Pump Zone Charges	47,212	35,239	31,408	35,000	42,000	35,000	-	0.00%
Miscellaneous	15,804	47,591	4,156	-	1,500	-	-	-
Total Operating Revenues	\$ 20,970,574	\$ 17,131,642	\$ 18,716,301	\$ 20,860,100	\$ 22,170,014	\$ 23,062,204	\$ 2,202,104	10.56%
Operating Expenses								
Import Water Purchases-Calleguas	\$ 7,701,097	\$ 5,070,510	\$ 5,461,450	\$ 4,401,600	\$ 6,820,834	\$ 5,637,137	\$ 1,235,537	28.07%
Calleguas Fixed Charge	913,008	906,822	937,050	980,200	1,019,000	1,077,252	97,052	9.90%
Conejo Creek Project	702,978	132,123	1,113,387	938,800	940,500	1,014,104	75,304	8.02%
CamSan	72,109	816,017	157,354	58,100	150,000	158,736	100,636	173.21%
Salinity Management Pipeline-Calleguas	192,180	67,384	139,624	245,400	126,000	268,152	22,752	9.27%
Pumping & Production Power	1,790,639	1,718,085	2,015,969	2,776,800	2,289,500	3,168,180	391,380	14.09%
Total Production	\$ 11,372,011	\$ 8,710,941	\$ 9,824,834	\$ 9,400,900	\$ 11,345,834	\$ 11,323,561	\$ 1,922,661	20.45%
Regular Salaries	\$ 1,694,820	\$ 1,828,912	\$ 2,122,631	\$ 2,722,267	\$ 2,325,079	\$ 2,725,204	\$ 2,937	0.11%
Overtime/Standby	67,686	98,868	135,654	169,753	154,265	138,598	(31,155)	-18.35%
Part Time	11,017	16,378	25,724	42,108	30,085	63,734	21,626	51.36%
Benefits	634,563	622,718	684,881	959,083	802,772	935,263	(23,820)	-2.48%
Total Salaries & Benefits	\$ 2,408,086	\$ 2,566,876	\$ 2,968,890	\$ 3,893,211	\$ 3,312,201	\$ 3,862,799	\$ (30,412)	-0.78%
Outside Contracts	\$ 772,568	\$ 1,002,474	\$ 1,404,853	\$ 2,342,336	\$ 1,985,554	\$ 2,668,331	\$ 325,995	13.92%
Professional Services	953,167	464,348	570,443	911,042	401,803	980,809	69,767	7.66%
Total Outside Cont/Profess Services	\$ 1,725,735	\$ 1,466,822	\$ 1,975,296	\$ 3,253,378	\$ 2,387,357	\$ 3,649,140	\$ 395,762	12.16%
Utilities	\$ 82,105	\$ 73,477	\$ 81,885	\$ 98,925	\$ 89,250	\$ 93,925	\$ (5,000)	-5.05%
Communications	48,873	58,297	43,585	52,227	45,500	54,990	2,763	5.29%
Pipeline Repairs	418,343	400,694	309,793	480,000	490,000	460,000	(20,000)	-4.17%
Small Tools & Equipment	13,128	24,663	27,297	34,452	32,655	34,452	-	0.00%
Materials & Supplies	538,205	400,902	575,850	1,284,869	1,232,475	1,329,944	45,075	3.51%
Repair Parts & Equipment Maintenance	575,464	696,805	952,656	1,200,825	970,000	1,271,625	70,800	5.90%
Legal Services	37,514	32,929	122,718	136,000	157,500	261,250	125,250	92.10%
Dues & Subscriptions	31,260	34,346	26,385	40,983	37,245	37,050	(3,933)	-9.60%
Conference & Travel	9,909	15,773	16,722	16,185	20,865	18,460	2,275	14.06%
Safety & Training	16,037	14,227	18,458	43,030	29,250	37,050	(5,980)	-13.90%
Board Expense	82,065	101,715	97,098	117,000	110,500	115,050	(1,950)	-1.67%
Bad Debt	5,087	6,992	4,240	6,500	4,225	6,500	-	0.00%
Fees & Charges	141,783	214,184	125,870	225,870	229,736	240,295	14,425	6.39%
Insurance	60,715	75,406	97,454	117,000	117,000	140,725	23,725	20.28%
Total Supplies & Services	\$ 2,060,488	\$ 2,150,410	\$ 2,500,011	\$ 3,853,866	\$ 3,566,201	\$ 4,101,316	\$ 247,450	6.42%
Total Expenses	\$ 17,566,320	\$ 14,895,049	\$ 17,269,031	\$ 20,401,355	\$ 20,611,593	\$ 22,936,816	\$ 2,535,461	12.43%
Net Operating Revenues	\$ 3,404,254	\$ 2,236,593	\$ 1,447,270	\$ 458,745	\$ 1,558,421	\$ 125,388	\$ (333,357)	-72.67%
Less: Non-Operating Expenses								
Debt Service 2011A/2016	\$ 853,681	\$ 845,806	\$ 852,031	\$ 844,931	\$ 844,931	\$ 858,319	\$ 13,388	1.58%
Rate Stabilization Contribution	70,000	70,000	-	60,000	60,000	60,000	-	-
Unfunded Accrued Liability Contribution	-	-	-	195,000	126,750	126,750	(68,250)	-
Capital Replacement Contribution	3,265,500	3,020,475	2,895,194	1,408,500	2,493,500	1,890,000	481,500	34.19%
Total Non-Operating Expenses	\$ 4,189,181	\$ 3,936,281	\$ 3,747,225	\$ 2,508,431	\$ 3,525,181	\$ 2,935,069	\$ 426,638	17.01%
Add: Non-Operating Revenues								
Interest Revenues	\$ 102,841	\$ 1,074,433	\$ 1,690,219	\$ 1,410,000	\$ 1,363,000	\$ 1,053,000	\$ (357,000)	-25.32%
Taxes	721,241	772,770	805,988	850,000	843,500	885,120	35,120	4.13%
Rate Stabilization Contribution	-	-	-	-	-	949,356	949,356	-
Total Non-Operating Revenues	\$ 824,082	\$ 1,847,203	\$ 2,496,207	\$ 2,260,000	\$ 2,206,500	\$ 2,887,476	\$ 627,476	27.76%
Net Operating Results	\$ 39,155	\$ 147,515	\$ 196,252	\$ 210,314	\$ 239,740	\$ 77,795	\$ (132,519)	
Capital Fees	\$ -	\$ 55,575	\$ 177,575	\$ -	\$ 24,000	\$ -	\$ -	-
Mitigation & In-Lieu Fees	-	298,743	4,205,860	-	6,489	-	-	-
Grants	187	-	-	-	-	-	-	-
Net Operating Results After Capital Fees & Grants	\$ 16,191,961	\$ 354,318	\$ 4,383,435	\$ -	\$ 30,489	\$ -	\$ -	
Capital Fees & Grants	\$ 16,231,116	\$ 501,833	\$ 4,579,687	\$ 210,314	\$ 270,229	\$ 77,795	\$ (132,519)	
Debt Ratio	10.71	5.25	9.77	3.22	4.49	3.51		

*Compares FY2025-26 Proposed Budget to FY2024-25 Adopted Budget

Potable Water Program

Potable Water Program	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY 2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	% Change over PY
Revenues								
Water Sales:								
Potable	\$ 12,280,448	\$ 9,209,757	\$ 10,602,546	\$ 11,871,600	\$ 13,272,982	\$ 13,671,300	\$ 1,799,700	15.16%
Water Sales to Pleasant Valley -CamSan	-	-	-	385,100	593,000	552,122	167,022	43.37%
Meter Service Charge	2,387,210	2,465,061	2,565,609	3,096,100	2,813,126	3,507,000	410,900	13.27%
Special Services	30,107	30,488	38,471	42,000	33,100	34,000	(8,000)	-19.05%
Pump Zone Charges	28,351	20,682	19,255	20,000	25,000	20,000	-	0.00%
Miscellaneous	8,612	3,328	2,622	-	800	-	-	-
Total Operating Revenues	\$ 14,734,728	\$ 11,729,316	\$ 13,228,503	\$ 15,414,800	\$ 16,738,008	\$ 17,784,422	\$ 2,369,622	15.37%
Operating Expenses								
Import Water Purchases-Calleguas	\$ 7,111,433	\$ 4,746,238	\$ 5,037,612	\$ 3,902,200	\$ 6,077,834	\$ 4,972,600	\$ 1,070,400	27.43%
Calleguas Fixed Charge	913,008	906,822	937,050	870,800	924,000	951,772	80,972	9.30%
CamSan	-	-	-	58,100	150,000	158,736	100,636	-
Salinity Management Pipeline-Calleguas	192,180	67,384	139,624	245,400	126,000	268,152	22,752	9.27%
Pumping & Production Power	790,387	714,850	925,682	1,787,300	1,155,000	1,860,041	72,741	4.07%
Total Production	\$ 9,007,008	\$ 6,435,294	\$ 7,039,968	\$ 6,863,800	\$ 8,432,834	\$ 8,211,301	\$ 1,347,501	20.94%
Regular Salaries	\$ 1,101,633	\$ 1,188,793	\$ 1,379,710	\$ 1,769,474	\$ 1,511,301	\$ 1,771,383	\$ 1,909	0.11%
Overtime/Standby	43,996	64,264	88,175	110,340	100,272	90,089	(20,251)	-18.35%
Part Time	7,161	10,646	16,721	27,370	19,555	41,427	14,057	51.36%
Benefits	412,466	404,767	445,173	623,404	521,802	607,921	(15,483)	-2.48%
Total Salaries & Benefits	\$ 1,565,256	\$ 1,668,470	\$ 1,929,779	\$ 2,530,588	\$ 2,152,930	\$ 2,510,820	\$ (19,768)	-0.78%
Outside Contracts	\$ 470,823	\$ 638,796	\$ 942,632	\$ 1,505,555	\$ 1,308,488	\$ 1,728,112	\$ 222,557	14.78%
Professional Services	555,074	265,255	354,456	596,882	338,563	592,280	(4,602)	-0.77%
Total Outside Cont/Profess Services	\$ 1,025,897	\$ 904,051	\$ 1,297,088	\$ 2,102,437	\$ 1,647,051	\$ 2,320,392	\$ 217,955	10.37%
Utilities	\$ 72,720	\$ 64,305	\$ 73,341	\$ 85,041	\$ 75,210	\$ 80,041	\$ (5,000)	-5.88%
Communications	25,414	30,314	22,664	27,158	23,660	28,595	1,437	5.29%
Pipeline Repairs	397,705	385,542	204,877	380,000	400,000	380,000	-	0.00%
Small Tools & Equipment	11,943	22,736	21,574	25,175	24,241	25,175	-	0.00%
Materials & Supplies	483,875	332,173	504,304	1,187,732	1,136,087	1,232,971	45,239	3.81%
Repair Parts & Equipment Maintenance	365,973	413,411	492,731	775,829	636,400	836,645	60,816	7.84%
Legal Services	19,507	17,123	68,629	123,520	135,660	150,250	26,730	21.64%
Dues & Subscriptions	16,255	17,860	13,720	21,311	19,367	19,266	(2,045)	-9.60%
Conference & Travel	5,153	8,202	8,695	8,416	10,850	9,599	1,183	14.06%
Safety & Training	8,339	7,398	9,598	22,376	15,210	19,266	(3,110)	-13.90%
Board Expense	42,674	52,892	50,491	60,840	57,460	59,826	(1,014)	-1.67%
Bad Debt	2,645	3,636	2,205	3,380	2,197	3,380	-	0.00%
Fees & Charges	125,856	193,154	107,923	193,588	188,723	195,729	2,141	1.11%
Insurance	31,572	39,211	50,676	60,840	60,840	73,177	12,337	20.28%
Total Supplies & Services	\$ 1,609,631	\$ 1,587,957	\$ 1,631,428	\$ 2,975,206	\$ 2,785,905	\$ 3,113,920	\$ 138,714	42.98%
Total Expenses	\$ 13,207,792	\$ 10,595,772	\$ 11,898,263	\$ 14,472,031	\$ 15,018,720	\$ 16,156,433	\$ 1,684,402	11.64%
Net Operating Revenues	\$ 1,526,936	\$ 1,133,544	\$ 1,330,240	\$ 942,769	\$ 1,719,288	\$ 1,627,989	\$ 685,220	72.68%
Less: Non-Operating Expenses								
Debt Service 2011A/2016	\$ 823,036	\$ 815,588	\$ 821,677	\$ 814,961	\$ 814,961	\$ 827,514	\$ 12,553	1.54%
Rate Stabilization Contribution	-	-	-	60,000	60,000	60,000	-	-
Unfunded Accrued Liability Contribution	-	-	-	126,750	126,750	126,750	-	-
Capital Replacement Contribution	1,176,500	1,522,475	2,202,761	1,342,000	2,047,500	1,890,000	548,000	40.83%
Total Non-Operating Expenses	\$ 1,999,536	\$ 2,338,063	\$ 3,024,438	\$ 2,343,711	\$ 3,049,211	\$ 2,904,264	\$ 560,553	23.92%
Add: Non-Operating Revenues								
Interest Revenues	78,726	887,287	1,340,854	1,100,000	1,063,000	823,000	\$ (277,000)	-25.18%
Taxes	432,745	463,662	483,593	510,000	505,500	531,070	21,070	4.13%
Total Non-Operating Revenues	\$ 511,471	\$ 1,350,949	\$ 1,824,447	\$ 1,610,000	\$ 1,568,500	\$ 1,354,070	\$ (255,930)	-21.05%
Net Operating Results	\$ 38,871	\$ 146,430	\$ 130,249	\$ 209,058	\$ 238,577	\$ 77,795	\$ (131,263)	-62.79%
Capital Fees	\$ -	\$ 55,575	\$ 177,575	\$ -	\$ 24,000	\$ -	\$ -	-
Mitigation & In-Lieu Fees	-	298,743	4,205,860	-	6,489	-	-	-
Net Operating Results After Capital Fees & Grants	\$ 16,191,774	\$ 354,318	\$ 4,383,435	\$ -	\$ 30,489	\$ -	\$ -	-
Capital Fees & Grants	\$ 16,230,645	\$ 500,748	\$ 4,513,684	\$ 209,058	\$ 269,066	\$ 77,795	\$ (131,263)	-

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Non-Potable Water Program

Non-Potable Water Program	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY 2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Revenues								
Water Sales:								
Recycle/Non-Potable	\$ 4,383,675	\$ 3,573,563	\$ 3,304,164	\$ 4,028,400	\$ 4,120,825	\$ 4,015,538	\$ (12,862)	-0.32%
Water Sales Pleasant Valley - CCP/CWRF	1,677,229	1,608,935	1,998,484	1,181,300	1,160,000	1,091,644	(89,656)	-7.59%
Meter Service Charge	128,246	142,983	151,910	195,600	114,481	135,600	(60,000)	-30.67%
Special Services	20,643	18,025	19,553	25,000	19,000	20,000	(5,000)	-20.00%
Pump Zone Charges	18,861	14,557	12,153	15,000	17,000	15,000	-	0.00%
Miscellaneous	7,192	44,263	1,534	-	700	-	-	-
Total Operating Revenues	\$ 6,235,846	\$ 5,402,326	\$ 5,487,798	\$ 5,445,300	\$ 5,432,006	\$ 5,277,782	\$ (167,518)	-3.08%
Operating Expenses								
Import Water Purchases-Calleguas	\$ 589,664	\$ 324,272	\$ 423,838	\$ 499,400	\$ 743,000	\$ 664,537	\$ 165,137	33.07%
Calleguas Fixed Charge	-	-	-	109,400	95,000	125,480	16,080	-
Conejo Creek Project	702,978	132,123	1,113,387	938,800	940,500	1,014,104	75,304	8.02%
CamSan	72,109	816,017	157,354	-	-	-	-	-
Production Power	1,000,252	1,003,235	1,090,287	989,500	1,134,500	1,308,139	318,639	32.20%
Total Production	\$ 2,365,003	\$ 2,275,647	\$ 2,784,866	\$ 2,537,100	\$ 2,913,000	\$ 3,112,260	\$ 575,160	22.67%
Regular Salaries	\$ 593,187	\$ 640,119	\$ 742,921	\$ 952,793	\$ 813,778	\$ 953,821	\$ 1,028	0.11%
Overtime/Standby	23,690	34,604	47,479	59,413	53,993	48,509	(10,904)	-18.35%
Part Time	3,856	5,732	9,003	14,738	10,530	22,307	7,569	51.36%
Benefits	222,097	217,951	239,708	335,679	280,970	327,342	(8,337)	-2.48%
Total Salaries & Benefits	\$ 842,830	\$ 898,406	\$ 1,039,111	\$ 1,362,623	\$ 1,159,271	\$ 1,351,979	\$ (10,644)	-0.78%
Outside Contracts	\$ 301,745	\$ 363,678	\$ 462,221	\$ 836,781	\$ 677,066	\$ 940,219	\$ 103,438	12.36%
Professional Services	398,093	199,093	215,987	314,160	63,240	388,529	74,369	23.67%
Total Outside Cont/Profess Services	\$ 699,838	\$ 562,771	\$ 678,208	\$ 1,150,941	\$ 740,306	\$ 1,328,748	\$ 177,807	15.45%
Utilities	\$ 9,385	\$ 9,172	\$ 8,544	\$ 13,884	\$ 14,040	\$ 13,884	\$ -	0.00%
Communications	23,459	27,983	20,921	25,069	21,840	26,395	1,326	5.29%
Pipeline Repairs	20,638	15,152	104,916	100,000	90,000	80,000	(20,000)	-20.00%
Small Tools & Equipment	1,185	1,927	5,723	9,277	8,414	9,277	-	0.00%
Materials & Supplies	54,330	68,729	71,546	97,137	96,388	96,973	(164)	-0.17%
Repair Parts & Equipment Maintenance	209,491	283,394	459,925	424,996	333,600	434,980	9,984	2.35%
Legal Services	18,007	15,806	54,089	12,480	21,840	111,000	98,520	789.42%
Dues & Subscriptions	15,005	16,486	12,665	19,672	17,878	17,784	(1,888)	-9.60%
Conference & Travel	4,756	7,571	8,027	7,769	10,015	8,861	1,092	14.06%
Safety & Training	7,698	6,829	8,860	20,654	14,040	17,784	(2,870)	-13.90%
Board Expense	39,391	48,823	46,607	56,160	53,040	55,224	(936)	-1.67%
Bad Debt	2,442	3,356	2,035	3,120	2,028	3,120	-	0.00%
Fees & Charges	15,927	21,030	17,947	32,282	41,013	44,566	12,284	38.05%
Insurance	29,143	36,195	46,778	56,160	56,160	67,548	11,388	20.28%
Total Supplies & Services	\$ 450,857	\$ 562,453	\$ 868,583	\$ 878,660	\$ 780,296	\$ 987,396	\$ 108,736	12.38%
Total Expenses	\$ 4,358,528	\$ 4,299,277	\$ 5,370,768	\$ 5,929,324	\$ 5,592,873	\$ 6,780,383	\$ 851,059	14.35%
Net Operating Revenues	\$ 1,877,318	\$ 1,103,049	\$ 117,030	\$ (484,024)	\$ (160,867)	\$ (1,502,601)	\$ (1,018,577)	210.44%
Less: Non-Operating Expenses								
Debt Service 2011A/2016	\$ 30,645	\$ 30,218	\$ 30,354	\$ 29,970	\$ 29,970	\$ 30,805	\$ 835	2.79%
Rate Stabilization Contribution	70,000	70,000	-	-	-	-	-	-
Unfunded Accrued Liability Contribution	-	-	-	68,250	-	-	(68,250)	-
Capital Replacement Contribution	2,089,000	1,498,000	692,433	66,500	446,000	-	(66,500)	-100.00%
Total Non-Operating Expenses	\$ 2,189,645	\$ 1,598,218	\$ 722,787	\$ 164,720	\$ 475,970	\$ 30,805	\$ (133,915)	-81.30%
Add: Non-Operating Revenues								
Interest Revenues	\$ 24,115	\$ 187,146	\$ 349,365	\$ 310,000	\$ 300,000	\$ 230,000	\$ (80,000)	-25.81%
Taxes	288,496	309,108	322,395	340,000	338,000	354,050	14,050	4.13%
Rate Stabilization Contribution	-	-	-	-	-	949,356	949,356	-
Total Non-Operating Revenues	\$ 312,611	\$ 496,254	\$ 671,760	\$ 650,000	\$ 638,000	\$ 1,533,406	\$ 883,406	135.91%
Net Operating Results	\$ 284	\$ 1,085	\$ 66,003	\$ 1,256	\$ 1,163	\$ (0)	\$ (1,256)	
Grants	187	-	-	-	-	-	-	-
	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -		
Net Operating Results After Capital Fees & Grants	\$ 471	\$ 1,085	\$ 66,003	\$ 1,256	\$ 1,163	\$ (0)	\$ (1,256)	

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Wastewater Program

Wastewater Program	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY 2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	**% Change over PY
Revenues								
Sewer Service Charge	\$ 4,092,891	\$ 4,426,781	\$ 4,764,475	\$ 5,513,600	\$ 5,325,219	\$ 6,282,400	\$ 768,800	13.94%
Special Services	14,793	16,919	19,606	21,000	21,000	22,000	1,000	4.76%
Miscellaneous	8,068	3,447	1,721	-	750	-	-	-
Total Operating Revenues	\$ 4,115,752	\$ 4,447,147	\$ 4,785,802	\$ 5,534,600	\$ 5,346,969	\$ 6,304,400	\$ 769,800	13.91%
Operating Expenses								
Salinity Management Pipeline-Calleguas	\$ 11,521	\$ 7,853	\$ 9,134	\$ 9,000	\$ 11,100	\$ 9,000	-	0.00%
Total Production	\$ 11,521	\$ 7,853	\$ 9,134	\$ 9,000	\$ 11,100	\$ 9,000	\$ -	0.00%
Regular Salaries	\$ 912,595	\$ 984,799	\$ 1,142,955	\$ 1,465,837	\$ 1,251,965	\$ 1,467,418	\$ 1,581	0.11%
Overtime/Standby	36,447	53,237	73,045	91,406	83,066	74,630	(16,776)	-18.35%
Part Time	5,932	8,819	13,852	22,674	16,200	34,318	11,644	51.35%
Benefits	341,688	335,310	368,782	516,429	432,262	503,603	(12,826)	-2.48%
Total Salaries & Benefits	\$ 1,296,662	\$ 1,382,165	\$ 1,598,634	\$ 2,096,346	\$ 1,783,493	\$ 2,079,969	\$ (16,377)	-0.78%
Outside Contracts	\$ 735,198	\$ 972,408	\$ 1,033,704	\$ 1,512,104	\$ 1,419,337	\$ 1,698,832	\$ 186,728	12.35%
Professional Services	121,920	239,420	205,652	307,408	68,453	398,321	90,913	29.57%
Total Outside Cont/Profess Services	\$ 857,118	\$ 1,211,828	\$ 1,239,356	\$ 1,819,512	\$ 1,487,790	\$ 2,097,153	\$ 277,641	15.26%
Utilities	\$ 23,404	\$ 24,269	\$ 24,939	\$ 35,575	\$ 35,750	\$ 35,575	\$ -	0.00%
Communications	26,317	31,391	23,469	28,123	24,500	29,610	1,487	5.29%
Pipeline Repairs	23,021	1,169	-	10,000	10,000	30,000	20,000	200.00%
Small Tools & Equipment	1,897	4,506	3,652	12,898	10,545	12,898	-	0.00%
Materials & Supplies	145,124	153,346	164,059	228,345	227,025	233,770	5,425	2.38%
Repair Parts & Equipment Maintenance	56,241	86,708	87,010	182,175	165,000	193,375	11,200	6.15%
Legal Services	20,200	17,731	15,410	14,000	24,500	43,750	29,750	212.50%
Dues & Subscriptions	16,832	18,599	14,207	22,068	20,055	19,950	(2,118)	-9.60%
Conference & Travel	5,336	8,493	9,004	8,715	11,235	9,940	1,225	14.06%
Safety & Training	8,635	7,661	9,939	23,170	15,750	19,950	(3,220)	-13.90%
Board Expense	44,189	54,770	52,284	63,000	59,500	61,950	(1,050)	-1.67%
Bad Debt	2,739	3,765	2,283	3,500	2,275	3,500	-	0.00%
Fees & Charges	64,100	74,474	76,787	117,005	78,929	116,080	(925)	-0.79%
Insurance	32,693	40,603	52,476	63,000	63,000	75,775	12,775	20.28%
Total Supplies & Services	\$ 470,728	\$ 527,485	\$ 535,519	\$ 811,574	\$ 748,064	\$ 886,123	\$ 74,549	9.19%
Total Expenses	\$ 2,636,029	\$ 3,129,331	\$ 3,382,643	\$ 4,736,432	\$ 4,030,447	\$ 5,072,245	\$ 335,813	7.09%
Net Operating Revenues	\$ 1,479,723	\$ 1,317,816	\$ 1,403,159	\$ 798,168	\$ 1,316,522	\$ 1,232,155	\$ 433,987	54.37%
Less: Non-Operating Expenses								
Debt Service 2011A/2016	\$ 190,950	\$ 189,525	\$ 187,900	\$ 191,700	\$ 191,700	\$ 190,613	\$ (1,088)	-0.57%
Rate Stabilization Contribution	80,000	-	-	10,000	10,000	10,000	-	-
Unfunded Accrued Liability Contribution	-	-	-	105,000	105,000	105,000	-	-
Capital Replacement Contribution	1,230,000	1,245,825	1,531,167	813,000	1,324,000	1,152,000	339,000	41.70%
Total Non-Operating Expenses	\$ 1,500,950	\$ 1,435,350	\$ 1,719,067	\$ 1,119,700	\$ 1,630,700	\$ 1,457,613	\$ 337,913	30.18%
Add: Non-Operating Revenues								
Interest Revenues	\$ 27,073	\$ 201,853	\$ 399,502	\$ 350,000	\$ 340,000	\$ 263,000	\$ (87,000)	-24.86%
Total Non-Operating Revenues	\$ 27,073	\$ 201,853	\$ 399,502	\$ 350,000	\$ 340,000	\$ 263,000	\$ (87,000)	-24.86%
Net Operating Results	\$ 5,846	\$ 84,319	\$ 83,594	\$ 28,468	\$ 25,822	\$ 37,543	\$ 9,075	
Capital Fees	-	233,750	1,804,550	-	-	-	-	-
Net Operating Results After Capital Fees & Grants	\$ 5,846	\$ 318,069	\$ 1,888,144	\$ 28,468	\$ 25,822	\$ 37,543	\$ 9,075	
Debt Ratio	7.89	9.25	19.20	5.99	8.64	7.84		

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Revenues

Camrosa's revenues are received from seven major sources. Water Sales represent approximately 61% of the total revenues, Water Meter Service Charges are 12% of revenues, Sewer Service Charges are about 20%, Taxes 3%, Interest 4%, and a small amount from Special Service fees (new account starts, plan check fees, late penalties, and reconnection fees), and Pump Zone surcharges.

FY2024-25

Total operating and non-operating revenues for FY2024-25 are projected to be \$30,093,972 or approximately \$1,089,272 above budget. Total projected water sales served within the District of approximately 11,345 AF is above the budgeted sales of 10,686 AF.

FY2025-26

Water Sales The District treats water as a commodity, generating revenue by measuring consumption at the customer's meter. Water sales represent 61% of the Total Revenue. Water sales are greatly dependent on weather patterns.

The District uses a conservative three-year average projection for water sales volume. The budgeted sales for FY2025-26 is 11,071 AF, of which 6,452 AF is potable and 4,619 AF is non-potable/recycled water served within the District. Water sales include the adopted potable commodity and meter rates effective July 1, 2025. FY2025-26 water sales revenues are projected to be \$17,686,838 within the District's service area. The District's Schedule of Water and Wastewater Rates is located in Appendix #3.

Non-potable water sold to Pleasant Valley County Water District (PVCWD) is captured in separate expense and revenue line items in the District's budget. The FY2025-26 budget projection for PVCWD water sales in the amount of \$1,643,766 of which 4,369 AF of Conejo Creek and 753 AF CWRW recycled water, using a three-year average of deliveries, and 1,327AF of CamSan recycled water.

Meter Service Charges are monthly customer fees based on the size of the meter installed. Meter Service Charges account for 12% of Total Revenue for FY2025-26. FY2025-26 meter service charge revenue is expected to be \$3,642,600, based upon the average number of service connections and the meter service fee rates effective July 1, 2025. The District's Schedule of Water and Wastewater Rates is located in Appendix #3.

Sewer Service Charge revenues for the FY2025-26 budget year are expected to be \$6,282,400 or 20% of Total Revenue. Sewer Service Charges are billed to all customers as a flat monthly rate, currently \$54.14 (effective July 1, 2025). The estimated revenue for Sewer Service Charges is based upon the District's number of customers at the current flat monthly rate.

Interest revenue is budgeted at \$1,316,000 or 4% of the Total Revenue. Interest income is earned on the cash balance held in either in Local Agency Investment Fund (LAIF), Treasury Bills or held in reserves with the District's Fiscal Trustee. The budget uses a 4.37% rate of return in projected LAIF balances.

Tax revenue is budgeted at \$885,120 for FY2025-26, or 3% of the Total Revenue. Tax revenue is based upon an average of five years of historical receipts. The District receives property tax revenues collected by the County of Ventura via the Property Tax Roll and are remitted to the District semi-annually.

Spending limits for the District are governed by the 1979 passage of California Proposition 4, Limitations of Government Appropriations (Article XIII B of the California Constitution, commonly known as the GANN limit). Proposition 4 places an appropriations limit on most spending from tax proceeds. The District's FY2025-26 Gann Limit is \$1,089,956.

Capital Fees are not being projected as part of the FY2025-26 budget. The District is near build-out, approximately at 95 percent, and while a few small developments may begin construction within the five-year financial forecast, their timing is uncertain and their capital contribution would be negligible.

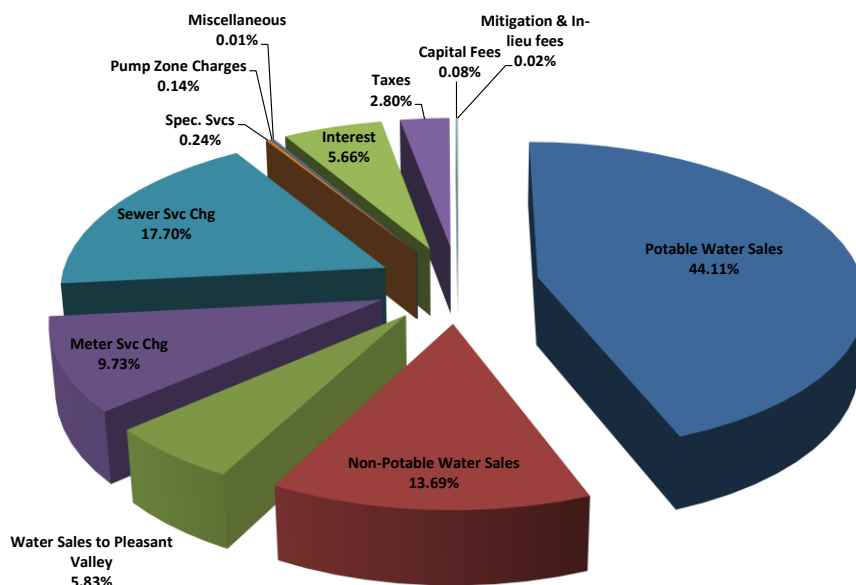
Special Services are various fees for turn-off/turn-on, late fees, and other miscellaneous administrative fees. Special Services revenues are budgeted at \$76,000. Revenue from Special Services is based upon our projected revenues for FY2024-25.

Pump Zone/Miscellaneous revenue applies to certain areas in the District that are situated at higher elevations and therefore require additional pumping. Revenues are estimated to be \$35,000 for FY2025-26 based on projected deliveries.

Total Revenues are expected to reach \$31,567,724 on June 30, 2026.

Comparison of Total Revenues

FY2024-25 Projected Operating & Non-Operating Revenues - \$30,093,972



FY2025-26 Budgeted Operating & Non-Operating Revenues \$31,567,724

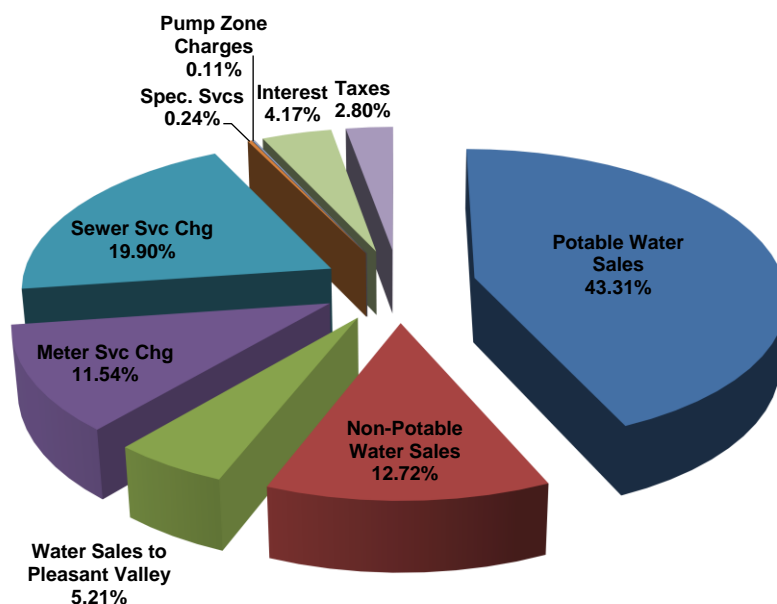


Figure 11 – Comparison of Total Revenues

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Expense Centers

The Water Operations is separated between the potable and non-potable water programs, as distinct and self-supporting enterprises.

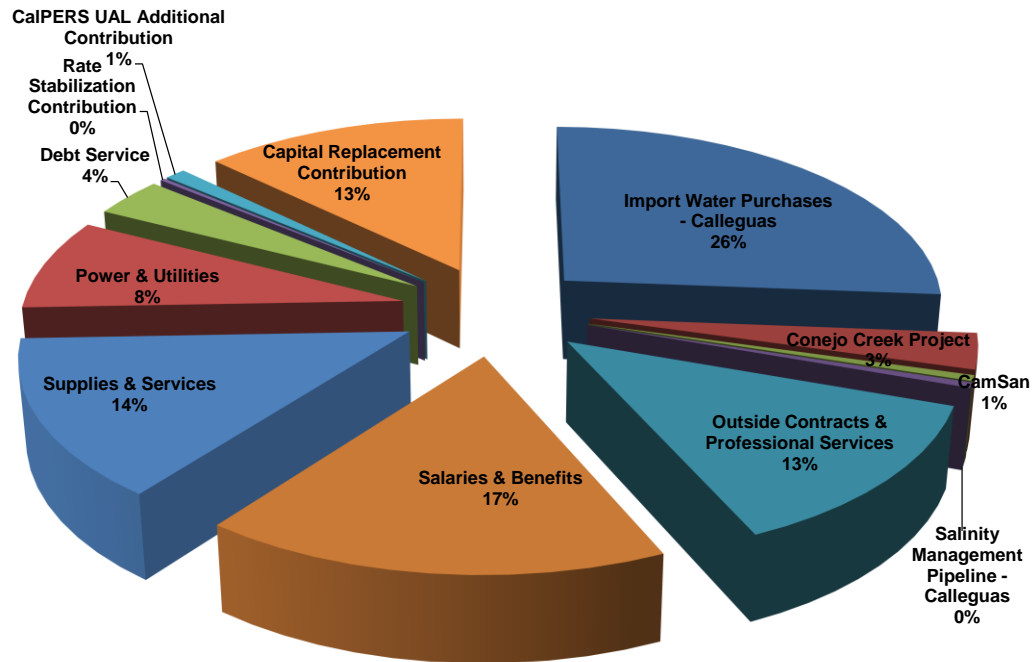
Salaries & Benefits and Indirect Support Services are allocated to Water Operations (65%) and Wastewater Operations (35%), with the exception of the Water Quality Program, which is distributed 50:50 between the two programs. Non-operating revenues are allocated to the enterprise that generates the revenues with the exception of taxes, which are allocated 100% to Water Operations. Tax revenue distribution follows a cost-of-service methodology; all District customers receive water, and the tax rate is the same across the District, regardless of whether customers receive wastewater service from Camrosa or not.

Within the Water Operations, Salaries & Benefits are distributed 65% to the Potable Program and 35% to the Non-Potable Program. This allocation is based on what percentage of time staff spends on either system. An informal survey was conducted to determine the percentage allocation. All other Indirect Support Services are distributed 52% to Potable and 48% to Non-Potable.

Debt Service costs are allocated to Water and Wastewater Operations based on the level of debt originally incurred in each enterprise.

Comparison of Total Expenses

FY2024-25 Projected Operating & Non-Operating Expenses - \$29,937,921



FY2025-26 Budgeted Operating & Non-Operating Expenses - \$30,401,742

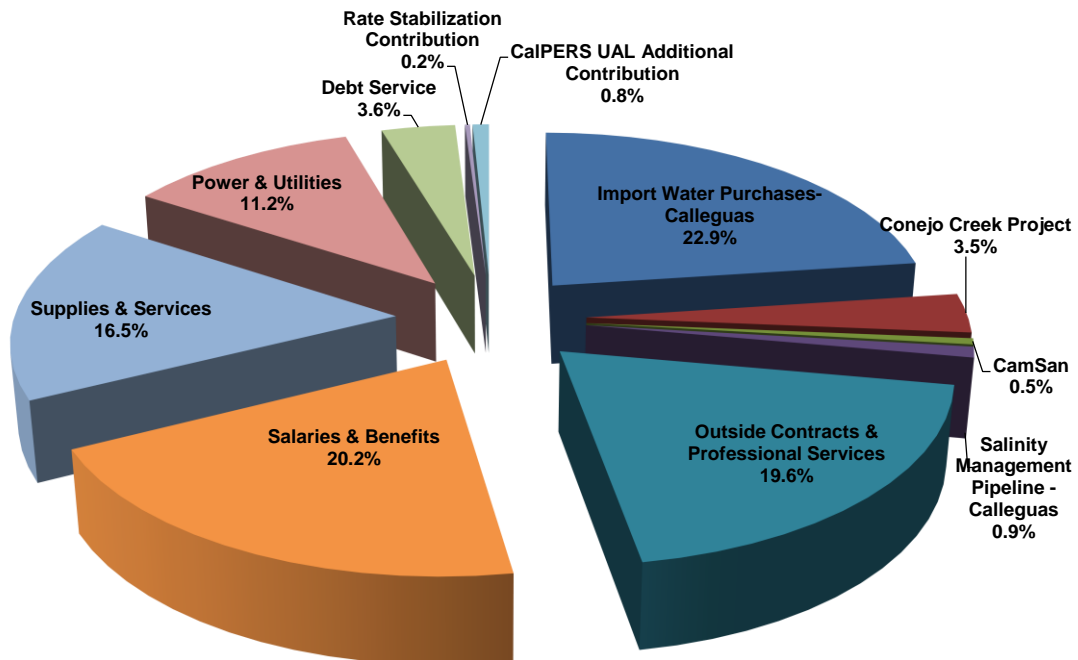


Figure 12 – Comparison of Total Expenses

Expense Summary By Program

The following pages summarize the District's individual Expense Programs; a detailed accounting is provided in Appendix #2. The Potable (Program 52) and Non-Potable (Program 53) programs both fall under Water Operations; Wastewater Operations stands alone (Program 57). All other programs indirectly support both the Water and Wastewater Operations. The District's Salaries & Benefits are budgeted in Human Resources (Program 5) and allocated as described in Expense Centers, previously.

Human Resources – Program 05

The objective of the Human Resources program is twofold: to capture all human resource costs in a single program in order to compare the total costs of this resource by fiscal year, and to capture all costs for later allocation to the three cost centers to simplify the accounting necessary to track labor costs. Included in this program are all Salaries and Benefits for both full-time and part-time personnel, temporary contract labor, and miscellaneous personnel support costs such as uniforms, certification fees, training, and travel. These costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

Zero lost-time accidents.	<input checked="" type="checkbox"/>
Enhance staff training and certification.	<input checked="" type="checkbox"/>
Continue evaluation of alternative retirement plans.	<input checked="" type="checkbox"/>
Continue outreach of the Part-Time Student Employee Program.	<input checked="" type="checkbox"/>
Develop an employee mentoring program.	<input checked="" type="checkbox"/>
Develop an Operator-in-Training (OIT) program to recruit, train, and develop the next generation of water and wastewater operators.	<input checked="" type="checkbox"/>
Increase staffing to meet the needs of the District and support succession planning. Successfully recruited a Superintendent of Operations, Control System Supervisor, System Field Supervisor-Distribution, Management Analyst, and Engineer.	<input checked="" type="checkbox"/>
Develop a strong core organizational structure to support the District Strategic Plan.	<input checked="" type="checkbox"/>

Prior Year Additional Achievements

Enhanced the 457 Deferred Compensation and 401 Profit Share Plans platforms.
Additional Discretionary Payment applied to CalPERS Unfunded Accrued Liability.

Goals for 2025-2026

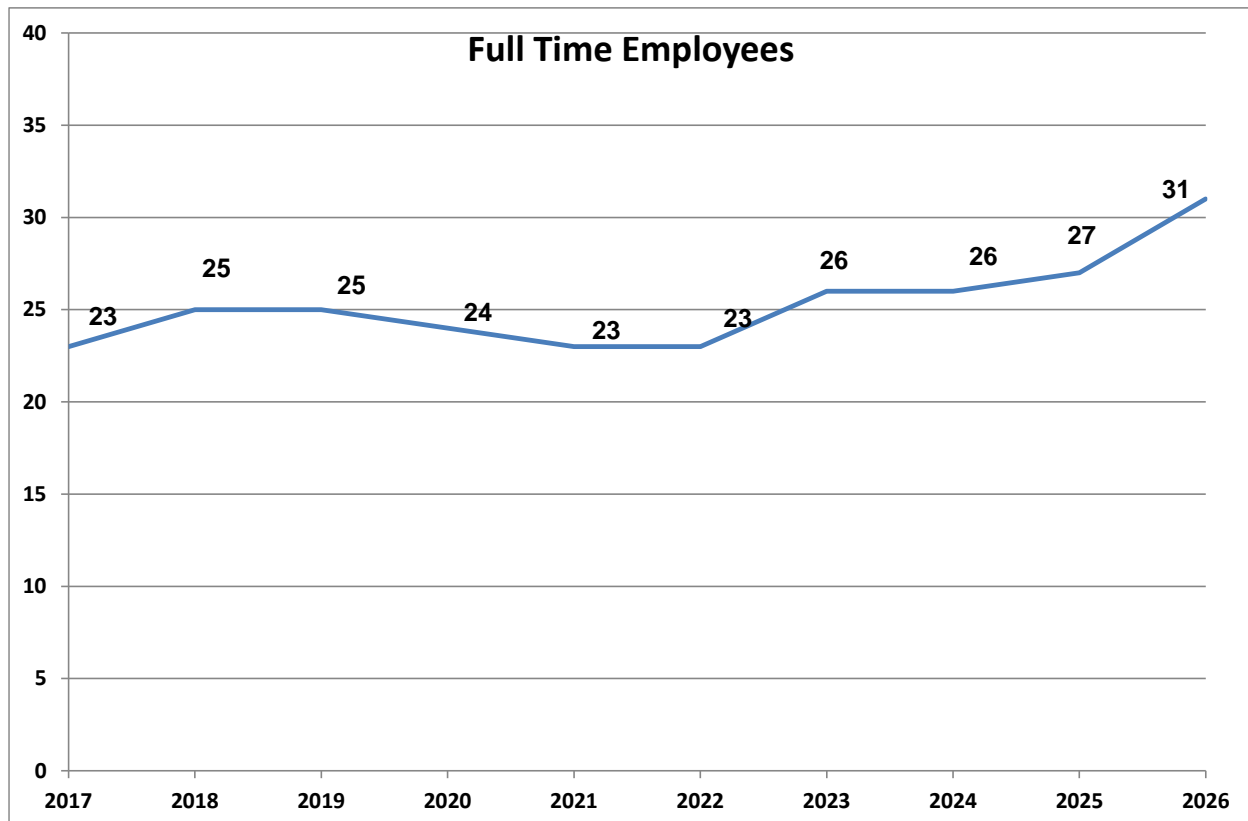
Zero lost-time accidents.
Enhance staff training and certification.
Complete evaluation of alternative retirement plans.
Continue outreach of the Part-Time Student Employee Program.
Continue an Operator-in-Training (OIT) program to recruit, train, and develop the next generation of water and wastewater operators.
Increase staffing to meet the needs of the District and support succession planning.
Continue to refine a strong core organizational structure to support the District Strategic Plan.

Human Resources – Program 05

Human Resources Program 05		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	**% Change over PY
Salaries & Benefits									
Regular Salaries	50100	\$ 2,607,416	\$ 2,813,711	\$ 3,265,586	\$ 4,188,105	\$ 3,577,044	\$ 4,192,622	\$ 4,517	0.11%
Overtime	50110	77,086	125,299	182,055	230,063	207,790	179,593	(50,470)	-21.94%
Part Time	50120	16,949	25,197	39,576	64,782	46,285	98,051	33,269	51.36%
Standby	50130	27,047	26,805	26,645	31,095	29,541	33,634	2,539	8.17%
Benefits	50140	976,250	958,027	1,053,663	1,475,512	1,235,035	1,438,867	(36,645)	-2.48%
Total Salaries & Benefits		\$ 3,704,748	\$ 3,949,039	\$ 4,567,525	\$ 5,989,557	\$ 5,095,695	\$ 5,942,767	\$ (46,790)	-0.78%
Contracts & Professional Services									
Outside Contracts	50220	17,729	20,364	12,553	23,100	17,500	\$ 23,100	\$ -	0.00%
Professional Services	50230	-	-	-	75,000	15,000	10,000	10,000	-
Total Contracts & Professional Services		\$ 17,729	\$ 20,364	\$ 12,553	\$ 98,100	\$ 32,500	\$ 33,100	\$ (65,000)	-66.26%
Services & Supplies									
Dues & Subscriptions	50290	4,488	4,896	4,136	7,000	5,300	7,000	\$ -	0.00%
Conference & Travel	50300	4,474	3,959	7,659	6,600	11,100	6,600	-	0.00%
Safety & Training	50310	24,672	21,888	28,396	66,200	45,000	57,000	(9,200)	-13.90%
Fees & Charges	50350	157	91	53	250	25	250	-	0.00%
Insurance	50360	-	1,755	-	-	-	-	-	-
Total Services & Supplies		\$ 33,791	\$ 32,589	\$ 40,244	\$ 80,050	\$ 61,425	\$ 70,850	\$ (9,200)	-11.49%
Total Operating Expenditures		\$ 3,756,267	\$ 4,001,992	\$ 4,620,322	\$ 6,167,707	\$ 5,189,620	\$ 6,046,717	\$ (120,990)	-1.96%
Fixed Assets	50600	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 3,756,267	\$ 4,001,992	\$ 4,620,322	\$ 6,167,707	\$ 5,189,620	\$ 6,046,717	\$ (120,990)	-1.96%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

The District's staffing needs have transitioned over time due to the addition of local supply facilities in pursuit of self-reliance, increasing technical sophistication, and ever-expanding regulatory demands. The table below shows the historic numbers of employees at year-end through FY2024-25 and the number of employees budgeted for FY2025-26. The District will end the fiscal year with 27 employees, with four vacancies and budgeting for 31 employees for the coming fiscal year. The Board will evaluate the staffing needs to ensure the District goals identified in the Strategic Plan and the Master Plan can be met.



General Administration – Program 10

The General Management program provides funds for expenses related to the general management of the District, including administrative, accounting, insurance, annual fees and charges, and other general expenses of the District. The program also contains funds for all Director-related expenses, including meeting fees, membership dues, conference and travel, and legal services. These costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

- | | |
|---|-------------------------------------|
| Continue to support Board Member participation on regional Boards and with regional organizations. | <input checked="" type="checkbox"/> |
| Continue to support Board Member participation in industry and association conferences. | <input checked="" type="checkbox"/> |
| Selection of a new auditor. | <input checked="" type="checkbox"/> |
| Evaluated auditor options and pursued future audit services from our current auditor. | |
| Pursue electronic accounts payable automation within the financial system. | <input checked="" type="checkbox"/> |
| Pursue grant funding where available and appropriate. | |
| Developed a Technical Memorandum (TM) of potential grant opportunities for Master Plan projects. | |
| Update and implement the District's Record Retention Policy. | <input type="checkbox"/> |
| Developed a Request for Proposals (RFP) to update and implement the District's Record Retention Policy. This project will continue and be included in the updating and consolidating of District Policies along with the development of an Administrative Code. | |

Prior Year Additional Achievements

- Began updates and consolidation of District Policies and the development of an Administrative Code.
- Selected General Counsel Legal Services.
- Updated the Capital Asset Policy.
- Received the CSMFO Operational Budgeting Excellence Award for the twelfth consecutive year.
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the tenth consecutive year.

Goals for 2025-2026

- Continue to support Board Member participation on regional Boards and with regional organizations.
- Continue to support Board Member participation in industry and association conferences.
- Continue evaluation of electronic accounts payable automation within the financial system.
- Continue updating and consolidating District Policies along with the development of an Administrative Code. This will include updating the Record Retention Policy and evaluating a new Electronic Document Management System.
- Pursue grant funding where available and appropriate.

General Administration – Program 10

General Administration Program 10		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 4,448	\$ 18,395	\$ 25,042	\$ 29,500	\$ 19,000	\$ 33,500	\$ 4,000	13.56%
Professional Services	50230	230,338	638,119	533,284	635,450	100,000	861,630	226,180	35.59%
Total Contracts & Professional Services		\$ 234,786	\$ 656,514	\$ 558,326	\$ 664,950	\$ 119,000	\$ 895,130	\$ 230,180	36.35%
Services & Supplies									
Small Tools & Equipment	50250	\$ 1,049	\$ 264	\$ 3,712	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Materials & Supplies	50260	15,669	24,531	19,351	28,000	28,000	33,500	5,500	19.64%
Legal Services	50280	57,714	50,659	44,028	40,000	70,000	125,000	85,000	212.50%
Dues & Subscriptions	50290	43,604	47,945	38,206	55,550	52,000	50,000	(5,550)	-9.99%
Conference & Travel	50300	10,771	20,307	18,067	18,300	21,000	21,800	3,500	19.13%
Board Expense	50330	126,254	156,485	149,382	180,000	170,000	177,000	(3,000)	-1.67%
Bad Debt	50340	7,826	10,758	6,524	10,000	6,500	10,000	-	0.00%
Fees & Charges	50350	45,553	47,030	44,563	58,550	56,000	52,050	(6,500)	-11.10%
Insurance	50360	93,408	114,254	149,930	180,000	180,000	216,500	36,500	20.28%
Total Services & Supplies		\$ 401,848	\$ 472,233	\$ 473,763	\$ 574,400	\$ 587,500	\$ 689,850	\$ 36,500	20.10%
Total Operating Expenses		\$ 636,634	\$ 1,128,747	\$ 1,032,089	\$ 1,239,350	\$ 706,500	\$ 1,584,980	\$ 345,630	27.89%
Fixed Assets	50600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 636,634	\$ 1,128,747	\$ 1,032,089	\$ 1,239,350	\$ 706,500	\$ 1,584,980	\$ 345,630	27.89%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Emergency Fuel Tank

Information Services – Program 11

The purpose of the Information Services program is to manage and improve communication. This involves communication with our customers, other agencies, and internally among Staff. The program tracks the cost of developing, maintaining, and delivering the information necessary to manage the District effectively. The program includes costs for developing and maintaining the computer network and its accessibility. This includes secure access to information databases such as web, email, billing, financial, AMR, GIS, SCADA, and Intranet and Internet Services across the local and wide area networks of the District. The costs for all voice and satellite communications, as well as secure access to all support subscriptions to hosted and onsite data services, are included in this program. Costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

- | | |
|--|-------------------------------------|
| Start the upgrade of the District's Workstations from Windows 10 to Windows 11.
Upgraded 39 of 73 District Workstations from Windows 10 to Windows 11. | <input checked="" type="checkbox"/> |
| Complete the migration of existing P: and H: drive file repositories to Microsoft SharePoint cloud hosting. | <input checked="" type="checkbox"/> |
| Complete evaluation of pilot migration of existing on-premise Alchemy databases to Microsoft SharePoint. | <input checked="" type="checkbox"/> |
| Complete Advanced CIS Billing System V3 to V5 Upgrade. | <input checked="" type="checkbox"/> |
| Investigate migration from Tyler Incode Parallels thin-client to web-based interface.
Staff determined after evaluation that Tyler's web-based interface is in early development. | <input checked="" type="checkbox"/> |

Prior Year Additional Achievements

- Stood up fixed asset replacements for Offsite VPN access and Front Office Enterprise printer.
- Implemented Internet VPN connection to Lynnwood Wellsite for SCADA Communications.
- Increased internet bandwidth from 200 Mbps to 2.0 Gbps.

Goals for 2025-2026

- Complete migration of District Workstations from Windows 10 to Windows 11.
- Migrate Alchemy to Microsoft SharePoint and train users on the new interface.
- Upgrade server farm (approximately 20 servers) from MS Windows 2019 to MS Windows 2025.
- Transition from CAMROSA.COM to CAMROSA.CA.GOV internet domain.
- Investigate automation of state/local reporting and AI data-mining/data-analytic capabilities.
- Recreate CISv5 backend queries used in CISv3.

Information Services – Program 11

Information Services Program 11		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 313,438	\$ 480,472	\$ 569,359	\$ 702,840	\$ 650,000	\$ 836,763	\$ 133,923	19.05%
Professional Services	50230	-	-	-	-	-	65,000	65,000	-
Total Contracts & Professional Services		\$ 313,438	\$ 480,472	\$ 569,359	\$ 702,840	\$ 650,000	\$ 901,763	\$ 198,923	28.30%
Services & Supplies									
Communications	50210	\$ 75,191	\$ 89,688	\$ 67,053	\$ 80,350	\$ 70,000	\$ 84,600	\$ 4,250	5.29%
Materials & Supplies	50260	-	-	-	-	-	-	-	-
Repair Parts & Equipment Maintenance	50270	8,564	8,216	10,315	40,000	30,000	72,000	32,000	80.00%
Dues & Subscriptions	50290	-	-	-	500	-	-	(500)	-100.00%
Total Services & Supplies		\$ 83,755	\$ 97,904	\$ 77,368	\$ 120,850	\$ 100,000	\$ 156,600	\$ 35,750	29.58%
Total Operating Expenses		\$ 397,193	\$ 578,376	\$ 646,727	\$ 823,690	\$ 750,000	\$ 1,058,363	\$ 234,673	28.49%
Fixed Assets	50600	\$ 42,276	\$ 11,241	\$ 17,027	\$ 15,000	\$ -	\$ -	\$ (15,000)	-
Total Expenses		\$ 439,469	\$ 589,617	\$ 663,754	\$ 838,690	\$ 750,000	\$ 1,058,363	\$ 219,673	26.19%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Reservoir 1B

Resource Planning & Engineering Services – Program 12

The Resource Planning program plans and develops water resources and wastewater treatment capacity to serve Camrosa's current and future customers. This involves researching and analyzing alternatives, developing and implementing programs, planning and managing capital projects, and facilitating institutional relations to increase and manage available water. The program also manages Camrosa's environmental review process and related permitting.

Engineering Services manages capital projects and assists in the evaluation, planning, and execution of projects to improve the efficiency of the water and wastewater systems. The program provides development oversight by calculating fees and charges, checking plans for compliance with District standards, inspecting developments and District projects, managing maps and records of completed projects, and providing underground facilities locations for new construction or repairs by other utilities. These costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

Complete construction for Iron/MN Treatment at PV Well No. 2. Completed design and began construction.	<input type="checkbox"/>
Complete construction of PV Well No. 2 and place well into service.	<input checked="" type="checkbox"/>
Complete Woodcreek Well rehabilitation and return to service.	<input checked="" type="checkbox"/>
Completed construction of Heritage Park Monitoring Well.	<input checked="" type="checkbox"/>
Completed CWRP Effluent Pond Improvements.	<input checked="" type="checkbox"/>
Complete construction of Water Quality Sampling Stations (42 sites). Project deferred by the Board.	<input type="checkbox"/>
Complete design and begin construction for PV Well #3. Began design, estimated to be completed early 2026.	<input type="checkbox"/>
Begin drilling/construction for the new University well for RMWTP. Completed the design and began construction of new University well for RMWTP.	<input type="checkbox"/>
Complete construction of Solids Dewatering Press Facility at CWRP. Began the construction of the Solids Dewatering Press Facility at CWRP, estimated to be completed late summer of 2025.	<input type="checkbox"/>
Begin design of new Pump Station for Zone 1 to Zone 2.	<input checked="" type="checkbox"/>
Complete design for the expansion of SR Water Line to 24-Inch. Evaluating the hydraulic model to confirm necessity.	<input type="checkbox"/>
Begin design for replacement of PS# 4 and Ag2 Non-potable Water Tank.	<input checked="" type="checkbox"/>
Complete design and begin construction for refurbishment of SR-10 Well. Began Phase 1 refurbishment of SR-10 Well.	<input type="checkbox"/>
Complete design and begin construction for refurbishment of Lift Station #4. Completed design for the refurbishment of Sewer Lift Station #4.	<input type="checkbox"/>

Prior Year Additional Achievements

Completed design for 4C Hydro-pneumatic pump station.
Completed construction of Ag3 Non-potable Water Tank.
Completed design of Sewer Collection Hotspots and began Construction.
Completed design for the replacement of 7 PLCs at CWRP.
Completed design for rehabilitation of power distribution at CWRP.
Finalized acceptance of Tract 5976 (Shea Homes, The Grove).
Completed design for water quality sampling equipment at Heritage Park Monitoring Well.

Resource Planning & Engineering Services – Program 12

Prior Year Additional Achievements (Continued)

Began the development of the PDR for Conejo Water Treatment RO Plant.

Goals for 2025-2026

Complete construction for Iron/MN Treatment at PV Well No. 2.

Complete drilling, development & design of PV Well No. 3 Well (Valencia Well).

Complete Phase 1 and begin Phase 2 of SR-10 Well refurbishment.

Complete construction of Sewer Collections Hotspots.

Complete construction of Solids Dewatering Press Facility at CWRF.

Complete installation of water quality sampling equipment at Heritage Park Monitoring Well.

Complete Conejo Water Treatment Plant PDR.

Complete drilling, development & design for new University Well for RMWTP.

Complete construction for the replacement of 7 PLCs at CWRF.

Complete construction for rehabilitation of power distribution at CWRF.

Begin construction for the refurbishment of Sewer Lift Station No. 4.

Begin design for new booster Pump Station from Zone 1 to Zone 2 @ MS8.

Complete design for the replacement of Reservoir 4C.

Begin design for refurbishment of Sewer Lift Station No. 2.

Resource Planning & Engineering Services Program 12		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Professional Services	50220	\$ 13,704	\$ 14,702	\$ 21,458	\$ 50,000	\$ 11,190	\$ 50,000	\$ -	0.00%
	50230	3,933	-	-	125,000	30,000	85,000	(40,000)	-32.00%
Total Contracts & Professional Services		\$ 17,636	\$ 14,702	\$ 21,458	\$ 175,000	\$ 41,190	\$ 135,000	\$ (40,000)	-22.86%
Services & Supplies									
Small Tools & Equipment	50250	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ 850	\$ -	0.00%
Materials & Supplies	50260	546	-	-	250	-	250	-	0.00%
Total Services & Supplies		\$ 546	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100	\$ -	0.00%
Total Operating Expenses		\$ 18,182	\$ 14,702	\$ 21,458	\$ 176,100	\$ 41,190	\$ 136,100	\$ (40,000)	-22.71%
Fixed Assets	50600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenses		\$ 18,182	\$ 14,702	\$ 21,458	\$ 176,100	\$ 41,190	\$ 136,100	\$ (40,000)	-22.71%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Water Resource Management – Program 22

The primary function of the Water Resource Management (WRM) program is to protect the District's existing sources of supply and develop new ones.

Camrosa's water resources are precious, and the District is committed to ensuring that these resources are not lost to deficiencies in its infrastructure or due to inaccuracies in metering devices or technology. To this end, the WRM program has developed a Comprehensive Water Loss Reduction Strategy and is dedicated to prioritizing these identified best practices to reduce water loss.

Proliferating State mandates exert pressure on the District's ability to meet customer demand and significant WRM activity is directed at working with state agencies and other water suppliers to implement these regulations in ways that don't compromise our existing sources, stifle innovation, or upset cost/benefit analyses. WRM cultivates relationships with state and federal legislators and state agency leadership and staff; participates in statewide working groups; and engages in legislative analysis and advocacy. WRM costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

Develop and implement prioritized elements of the Camrosa Comprehensive Water Loss Reduction Strategy that will consistently reduce water loss below 6%.



Used analysis of the District's ¾ and 1-inch meter populations to identify meters for replacement based on batch performance and reliability, shifting the District's meter management from a reactive stance to being more proactive.

Submit the completed Lead Service Line Inventory to SWRCB.



Engage with SWRCB/DWR on the implementation of new legislation.



Maintain and strengthen Camrosa's position as a key collaborator on State water policy development with other water agencies and organizations such as ACWA and CMUA.



Continue to support Customer Service public outreach and communication programs.



Prior Year Additional Achievements

Took the initiative to develop a multivariate comparison between rainfall, water use, and legislation over time as an early-stage tool for resources management and water demand analysis to better inform future decision making; presented findings at the Calleguas Regional Water Use Efficiency meeting.

Goals for 2025-2026

Implement strategic, prioritized elements of the Camrosa Comprehensive Water Loss Reduction Strategy to work towards consistently reducing water loss to below 6%.

Successfully prepare and submit the District's 2025 Urban Water Management Plan.

Engage with SWRCB, DWR, and elected officials on key water policy issues and proposed legislation.

Maintain and strengthen Camrosa's position as a key collaborator on State water policy development with other water agencies and organizations such as ACWA and CMUA.

Water Resource Management – Program 22

Water Resource Management Program 22		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 3,319	\$ 5,763	\$ 2,700	\$ 3,000	\$ 2,700	\$ 13,000	\$ 10,000	333.33%
Professional Services	50230		-	-	-	-	65,000	65,000	-
Total Contracts & Professional Services		\$ 3,319	\$ 5,763	\$ 2,700	\$ 3,000	\$ 2,700	\$ 78,000	\$ 75,000	2500.00%
Services & Supplies									
Materials & Supplies	50260	\$ 489	\$ 866	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Services & Supplies		\$ 489	\$ 866	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Expenses		\$ 3,808	\$ 6,629	\$ 2,700	\$ 3,000	\$ 2,700	\$ 78,000	\$ 75,000	2500.00%
Fixed Assets	50600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 3,808	\$ 6,629	\$ 2,700	\$ 3,000	\$ 2,700	\$ 78,000	\$ 75,000	2500.00%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Source Leak Detection Equipment

Customer Services – Program 24

The Customer Service program plays a crucial role in ensuring the efficient and effective delivery of water and sewer services to Camrosa customers. Customer Service representatives answer customer questions and handle requests for service in a courteous and friendly manner and then, as needed, dispatch technicians to address issues promptly. This program is responsible for generating and issuing bills for water and sewer services to customers, managing the collection of revenues from billings and capital improvement fees, and ensuring timely payments and proper accounting for the funds collected. Other responsibilities include addressing regulatory compliance and promoting conservation efforts by engaging in outreach efforts to promote water conservation among customers while ensuring customers' compliance with regulations regarding water use efficiency and cross-connection control. Costs are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

- | | |
|---|-------------------------------------|
| Enhance the customer experience by updating the payment and customer engagement portal to make it more user-friendly, intuitive, and efficient by implementing new features, improving navigation, and ensuring compatibility across devices.
Successfully transitioned the District's online payment portal from Paymentus to InvoiceCloud. | <input checked="" type="checkbox"/> |
| Expand efforts to encourage customers to opt for paperless billing and communication by including educational campaigns highlighting the environmental benefits, offering incentives, and simplifying the process for opting to go paperless. | <input checked="" type="checkbox"/> |
| Increase enrollment in autopay to 50% and paperless e-billing to 25% through customer outreach, streamlined enrollment, targeted marketing, and exploring incentive programs.
Increased customer enrollment in Autopay/Recurring Payment Options from 43% to 47%.
Increased the number of customers opting for paperless billing from 20% to 24%, resulting in cost savings related to printing and mailing, and the conservation of natural resources. | <input type="checkbox"/> |
| Strive for ongoing enhancement of customer service standards and operational efficiency by regularly evaluating and refining processes, implementing feedback mechanisms for customers, and staying updated on industry best practices. | <input checked="" type="checkbox"/> |
| Invest in educating both customers and staff to enhance understanding of water conservation, billing processes, and customer service best practices through workshops, online resources, and targeted outreach efforts. | <input checked="" type="checkbox"/> |
| Collaborate with other teams to develop and implement strategies aimed at reducing water loss with initiatives such as leak-detection programs, meter replacement/infrastructure upgrades, and public awareness campaigns. | <input checked="" type="checkbox"/> |
| Development and implementation of recently adopted SWRCB cross-connection requirements.
Began development of a new SWRCB-compliant Cross-Connection Control Plan (CCCP). | <input checked="" type="checkbox"/> |

Prior Year Additional Achievements

Conducted rigorous testing of the upgraded utility billing system, customer engagement portal, and field workforce management system, demonstrating the District's commitment to improving operational efficiency and customer service quality by streamlining processes, enhancing accuracy, and offering new features and services to customers.

Maintained a 99% Cross-Connection control device annual inspection compliance rate.

Goals for 2025-2026

Promote the use of the customer engagement portal to check usage and manage billing.

Transition the 2,600 EZPay customers to the InvoiceCloud platform and increase enrollment in autopay to 50% through customer outreach, streamlined enrollment, and targeted marketing.

Customer Services – Program 24

Goals for 2025-2026 (Continued)

Expand efforts to encourage customers to opt for paperless billing and communication through educational campaigns to reach a paperless billing goal of 30%.

Strive for ongoing enhancement of customer service standards and operational efficiency by regularly evaluating and refining processes, implementing feedback mechanisms for customers, and staying updated on industry best practices.

Invest in educating both customers and staff to enhance understanding of water resources and conservation through facility tours, workshops, online resources, and targeted outreach efforts.

Collaborate with other teams to develop and implement strategies aimed at reducing water loss with initiatives such as leak detection programs, meter replacement/infrastructure upgrades, and public awareness campaigns.

Implement processes in compliance with the SWRCB cross-connection requirements.

Customer Services Program 24		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	**% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 74,150	\$ 74,498	\$ 75,832	\$ 104,000	\$ 87,000	\$ 101,300	\$ (2,700)	-2.60%
Professional Services	50230	-	-	-	-	-	-	-	-
Total Contracts & Professional Services		\$ 74,150	\$ 74,498	\$ 75,832	\$ 104,000	\$ 87,000	\$ 101,300	\$ (2,700)	-2.60%
Services & Supplies									
Materials & Supplies	50260	\$ 37	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
Total Services & Supplies		\$ 37	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
Total Operating Expenses		\$ 74,187	\$ 74,498	\$ 75,832	\$ 107,500	\$ 90,500	\$ 104,800	\$ (2,700)	-2.51%
Fixed Assets	50600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 74,187	\$ 74,498	\$ 75,832	\$ 107,500	\$ 90,500	\$ 104,800	\$ (2,700)	-2.51%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget

Water Quality – Program 25

The Water Quality program ensures Camrosa meets and exceeds all state and federal water quality standards. We do this by operating two State-accredited environmental laboratories that monitor the District's drinking water wells, distribution system, sewer collection system, and treatment plant so the District can maintain optimal operation and quickly respond to water quality issues. The lab maintains the District's industrial waste program and applies for, negotiates, and manages primary operational permits. In an ever-expanding regulatory environment, Water Quality supports regulatory compliance with TMDLs, participates in legislative/regulatory advocacy, and contributes to internal and interagency studies in pursuit of new supplies and improved operations. Water Quality staff consult internally on project research, planning, and implementation. The costs for this program are allocated as overhead to the three cost centers.

Prior Year Goals

Achieved

- | | |
|---|-------------------------------------|
| Zero violations: 100% compliance with all regulations and permits. | <input checked="" type="checkbox"/> |
| Operational Permits are in good standing (TDS and Chloride still exceed permit limits at CWRW on occasion). | |
| Complete the Sequential Chlorination Project at CWRW and receive a conditional approval letter from LARWQCB to perform sequential chlorination at the Wastewater Plant. | <input checked="" type="checkbox"/> |
| Sequential Chlorination Study Submitted (awaiting Regional Board approval). | |
| Complete another round of Copper and Lead Sampling in July as required in the GAC Plant Permit amendment. | <input checked="" type="checkbox"/> |
| Complete the Sampling Station Project. | <input type="checkbox"/> |
| Project was deferred by the Board. | |
| Participate in the Unregulated Contaminant Monitoring Rule 5 (UCMR 5), which is mandated by the Federal Government to discover more "Constituents of Concern" for regulation. | <input checked="" type="checkbox"/> |
| Convert disinfection at Penny Well from free chlorine to monochloramines. | <input type="checkbox"/> |
| O&M project requiring operator time not available this year. | |
| Ensure accurate and timely submission of all internal and external reporting. | <input checked="" type="checkbox"/> |

Prior Year Additional Accomplishments

- Discontinued unused discharge permit for Camrosa Water Reclamation Facility.
- Completed a Bacteriological Level 1 assessment of Drinking Water System.
- Obtained a letter from Ventura County Planning Department verifying the District's exemption from County Conditional Use Permits at District facilities.

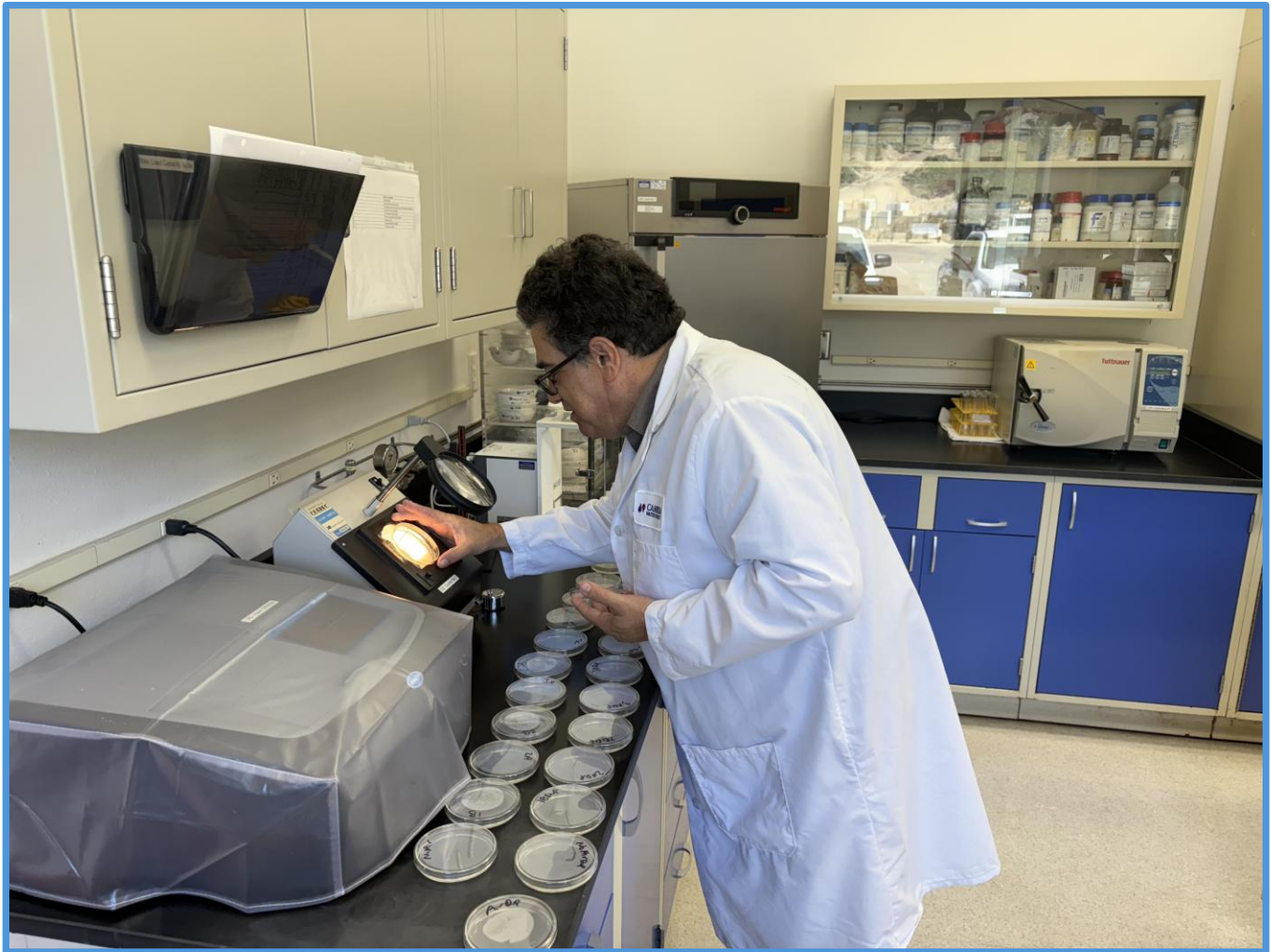
Goals for 2025-2026

- Assess the effect of sludge dewatering on the effluent quality of the wastewater plant.
- Assist with the implementation of the Sequential Chlorination Project following Regional Board approval.
- Value engineer sampling station project and implement at problematic sampling sites.
- Convert disinfection at Penny Well from free chlorine to monochloramines.
- Perform another round of Copper and Lead accelerated sampling required by DDW.

Water Quality – Program 25

Water Quality Program 25		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 40,223	\$ 40,957	\$ 72,066	\$ 92,500	\$ 92,500	\$ 92,500	\$ -	0.00%
Professional Services	50230	-	-	157	-	-	-	-	-
Total Contracts & Professional Services		\$ 40,223	\$ 40,957	\$ 72,223	\$ 92,500	\$ 92,500	\$ 92,500	\$ -	0.00%
Services & Supplies									
Small Tools & Equipment	50250	\$ 1,435	\$ 7,637	\$ 2,447	\$ 11,000	\$ 5,000	\$ 11,000	\$ -	0.00%
Materials & Supplies	50260	29,227	43,871	47,432	38,965	38,000	38,965	-	0.00%
Repair Parts & Equipment Maintenance	50270	4,890	5,511	2,690	10,000	10,000	10,000	-	0.00%
Fees & Charges	50350	3,500	15,500	7,800	15,000	18,140	15,000	-	0.00%
Total Services & Supplies		\$ 39,052	\$ 72,519	\$ 60,369	\$ 74,965	\$ 71,140	\$ 74,965	\$ -	0.00%
Total Operating Expenses		\$ 79,275	\$ 113,476	\$ 132,592	\$ 167,465	\$ 163,640	\$ 167,465	\$ -	0.00%
Fixed Assets	50600	\$ 21,745	\$ 12,025	\$ 12,907	\$ 21,000	-	-	\$ (21,000)	-
Total Expenses		\$ 101,020	\$ 125,501	\$ 145,499	\$ 188,465	\$ 163,640	\$ 167,465	\$ (21,000)	-11.14%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Laboratory

Buildings/Grounds & Rolling Stock – Program 26

The Buildings/Grounds & Rolling Stock program accounts for the maintenance of all District buildings, 65 acres of District property, approximately two miles of District roads, and the maintenance of the District's fleet and specialized facilities service equipment. This includes janitorial service, grounds maintenance, landscaping, fencing, weed control, and vehicle leasing and maintenance. These services reflect the District's objective of keeping all grounds secured for public safety, appealing to the eye, and optimally maintained. In addition, this program provides resources for a range of reliable vehicles and equipment, minimizing our reliance on outside contractors. Camrosa has 23 motor vehicles, 4 tractors, 3 forklifts, a trailer-mounted non-potable water pump, and multiple trailers in its fleet. These costs are allocated to the three cost centers.

Prior Year Goals

Achieved

Complete routine tree trimming and weed control at District sites.	<input checked="" type="checkbox"/>
Develop a District plan to comply with California Zero Emission Vehicle requirements.	<input checked="" type="checkbox"/>
Continue exploration and possible implementation of solar power generation opportunities at the non-potable storage ponds.	<input checked="" type="checkbox"/>
Procure a new F-550 utility vehicle. Procurement deferred.	<input type="checkbox"/>
Procure a forklift for the PV well site.	<input checked="" type="checkbox"/>
Replace the roof on the O&M building.	<input checked="" type="checkbox"/>
Perform a complete facility review to ensure efficient use by District personnel of equipment and material storage and operational facilities.	<input checked="" type="checkbox"/>

Prior Year Additional Achievements

Began the fleet lease renewal process.
Completed replacement of the atmospheric monitoring system at CWRP headworks.

Goals for 2025-2026

Complete renewal of fleet vehicle leases.
Complete routine tree trimming and weed control at District sites.
Further develop the District's plan to comply with California Zero Emission Vehicle requirements to use when exemptions are not applicable and as appropriate vehicles become available.
Continue joint exploration with County Fire for dip-tank locations for wildfire fighting.

Buildings/Grounds & Rolling Stock – Program 26

Buildings/Grounds & Rolling Stock Program 26		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Contracts & Professional Services									
Outside Contracts	50220	\$ 186,029	\$ 203,952	\$ 228,582	\$ 450,000	\$ 350,000	\$ 444,000	\$ (6,000)	-1.33%
Total Contracts & Professional Services		\$ 186,029	\$ 203,952	\$ 228,582	\$ 450,000	\$ 350,000	\$ 444,000	\$ (6,000)	-1.33%
Services & Supplies									
Utilities	50200	\$ 30,081	\$ 29,398	\$ 27,385	\$ 44,500	\$ 45,000	\$ 44,500	\$ -	0.00%
Small Tools & Equipment	50250	1,525	38	1,602	2,000	4,700	2,000	-	0.00%
Materials & Supplies	50260	97,865	96,414	89,061	115,000	120,000	125,000	10,000	8.70%
Repair Parts & Equipment Maintenance	50270	40,590	77,980	71,856	80,500	70,000	80,500	-	0.00%
Fees & Charges	50350	2,645	3,103	839	15,500	15,000	16,500	1,000	6.45%
Total Services & Supplies		\$ 172,706	\$ 206,933	\$ 190,743	\$ 257,500	\$ 254,700	\$ 268,500	\$ 11,000	4.27%
Total Operating Expenses		\$ 358,735	\$ 410,885	\$ 419,325	\$ 707,500	\$ 604,700	\$ 712,500	\$ 5,000	0.71%
Fixed Assets	50600	\$ 21,923	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	-
Total Expenses		\$ 380,658	\$ 410,885	\$ 419,325	\$ 957,500	\$ 604,700	\$ 712,500	\$ (245,000)	-25.59%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Lynnwood Well Forklift

Potable Water Production & Distribution – Program 52

The Potable Water Production & Distribution program produces and delivers clean, reliable potable water to the District's 8,200 service connections in a safe and cost-effective manner. The system includes more than 100 miles of transmission and distribution pipelines, a 1-MGD desalter facility, 10 reservoirs, 8 active wells, 11 Calleguas turnouts, 7 booster stations, 10 pressure-reducing stations, 1,300 valves, and 1,214 fire hydrants. These costs are allocated 100% to the potable water cost center.

Prior Year Goals

Achieved

Achieve a 60:40 local groundwater production to imported water ratio. Achieved a 50:50 ratio.	<input type="checkbox"/>
Complete construction of PV Well No. 2 and place well into service.	<input checked="" type="checkbox"/>
Complete rehabilitation of the Woodcreek Well.	<input checked="" type="checkbox"/>
Complete construction of Heritage Park Monitoring Well.	<input checked="" type="checkbox"/>
Complete replacement of all meter station control cabinets. O&M project requiring operator time not available this year.	<input type="checkbox"/>
Complete construction for Iron/MN Treatment at PV Well No. 2. Completed design for Iron/MN Treatment and began construction.	<input type="checkbox"/>
Complete construction of Water Quality Sampling Stations (42 sites). Project was deferred by the Board.	<input type="checkbox"/>
Implementation of the well maintenance and rehabilitation program.	<input checked="" type="checkbox"/>
Complete distribution system flushing.	<input checked="" type="checkbox"/>
Complete design and begin construction for a new supply well for the RMWTP. Completed the design and began construction of a new University well for RMWTP.	<input checked="" type="checkbox"/>
Complete AMR/AclaraOne MTU installation District-wide, including 5,245 MTUs.	<input checked="" type="checkbox"/>
Complete Meter Station #11 and Pressure Relief Stations rehabilitation. O&M project requiring operator time not available this year.	<input type="checkbox"/>

Prior Year Additional Achievements

Identified and replaced 1500 aging water meters.
Completed annual potable production meter calibration.

Goals for 2025-2026

Achieve a 60:40 local groundwater production to imported water ratio.
Complete construction for Iron/MN Treatment at PV Well No. 2.
Complete drilling, development & design of PV Well No. 3 Well (Valencia Well)
Complete Phase 1 and begin Phase 2 of SR-10 Well refurbishment
Implementation of the well maintenance and rehabilitation program.
Identify and replace 1000 aging water meters.
Complete drilling, development & design for the new University Well for RMWTP.
Complete replacement of all meter station control cabinets.
Complete Meter Station #11 and Pressure Relief Stations rehabilitation.

Potable Water Production & Distribution – Program 52

Potable Water Production & Distribution Program 52		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2024-25	Budget FY 2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	** Change over PY
Production									
Import Water Purchases-Calleguas	50010	\$ 7,111,433	\$ 4,746,238	\$ 5,037,612	\$ 3,902,200	\$ 6,077,834	\$ 4,972,600	\$ 1,070,400	27.43%
Calleguas Fixed Charges	50012	913,008	906,822	937,050	870,800	924,000	951,772	80,972	9.30%
CamSan	50013	-	-	-	58,100	150,000	158,736	100,636	173.21%
Salinity Management Pipeline-Calleguas	50011	192,180	67,384	139,624	245,400	126,000	268,152	22,752	9.27%
Production Power	50020	790,387	714,850	925,682	1,787,300	1,155,000	1,860,041	72,741	4.07%
Total Production		\$ 9,007,008	\$ 6,435,294	\$ 7,039,968	\$ 6,863,800	\$ 8,432,834	\$ 8,211,301	\$ 1,347,501	19.63%
Contracts & Professional Services									
Outside Contracts	50220	\$ 253,233	\$ 351,614	\$ 607,096	\$ 1,021,000	\$ 900,000	\$ 1,196,500	\$ 175,500	17.19%
Professional Services	50230	475,891	49,571	174,165	314,500	289,553	225,000	(89,500)	-28.46%
Total Contracts & Professional Services		\$ 729,124	\$ 401,185	\$ 781,261	\$ 1,335,500	\$ 1,189,553	\$ 1,421,500	\$ 86,000	6.44%
Services & Supplies									
Utilities	50200	\$ 62,553	\$ 54,368	\$ 64,085	\$ 70,000	\$ 60,000	\$ 65,000	\$ (5,000)	-7.14%
Communications	50210	-	-	-	-	-	-	-	-
Pipeline Repairs	50240	397,705	385,542	204,877	380,000	400,000	380,000	-	0.00%
Small Tools & Equipment	50250	10,700	20,648	19,141	20,000	20,000	20,000	-	0.00%
Materials & Supplies	50260	437,538	279,556	455,328	1,128,000	1,075,000	1,168,000	40,000	3.55%
Repair Parts & Equipment Maintenance	50270	348,088	382,845	464,258	732,500	600,000	782,500	50,000	6.83%
Legal Services	50280	-	-	53,747	110,000	112,000	108,000	(2,000)	-1.82%
Fees & Charges	50350	108,602	172,148	90,531	164,575	160,000	168,575	4,000	2.43%
Total Services & Supplies		\$ 1,365,186	\$ 1,295,107	\$ 1,351,967	\$ 2,605,075	\$ 2,427,000	\$ 2,692,075	\$ 87,000	3.34%
Total Operating Expenditures		\$ 11,101,318	\$ 8,131,586	\$ 9,173,196	\$ 10,804,375	\$ 12,049,387	\$ 12,324,876	\$ 1,520,501	14.07%
Fixed Assets	50600	\$ -	\$ -	\$ 50,424	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 11,101,318	\$ 8,131,586	\$ 9,223,620	\$ 10,804,375	\$ 12,049,387	\$ 12,324,876	\$ 1,520,501	14.07%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Unidirectional Flushing

Non-Potable Water Production & Distribution – Program 53

The Non-Potable Water Production & Distribution program delivers non-potable water to the District's customers in a safe and cost-effective manner. The non-potable system includes the Conejo Creek Diversion structure, 49 million gallons of surface storage area, 3 wells, 4 pumping stations, 4 reservoirs, 34 fire hydrants, and 23 miles of distribution pipelines. These costs are allocated 100% to the non-potable water cost center.

Prior Year Goals

Achieved

Continue the annual overhaul of Diversion debris screens.	<input checked="" type="checkbox"/>
Calibrate all non-potable production meters.	<input checked="" type="checkbox"/>
Complete annual sand removal at the ponds.	<input checked="" type="checkbox"/>
Continue annual sandbar removal at the Conejo Creek Diversion.	<input checked="" type="checkbox"/>
Inspect and clean Reservoir 1A.	<input checked="" type="checkbox"/>
Completed CWRP Effluent Pond Improvements.	<input checked="" type="checkbox"/>
Complete design for the refurbishment of Ag2 Non-potable Water Tank and Pump Station #4. Began design for replacement of PS# 4 and Ag2 Non-potable Water Tank.	<input type="checkbox"/>
Complete design and begin construction for refurbishment of SR-10 Well. Began Phase 1 refurbishment of SR-10 Well.	<input type="checkbox"/>
Implementation of the well maintenance and rehabilitation program.	<input checked="" type="checkbox"/>
Complete AMR/AclaraOne MTU installation District-wide including 255 NP MTUs.	<input checked="" type="checkbox"/>
Explore opportunities within the non-potable distribution system. Explored Non-potable water allocation strategies.	<input checked="" type="checkbox"/>

Prior Year Additional Achievements

Completed construction of Ag3 Non-potable Water Tank.

Goals for 2025-2026

Continue the annual overhaul of Diversion debris screens.
Calibrate all non-potable production meters.
Complete annual sand removal at the ponds.
Continue annual sandbar removal at the Conejo Creek Diversion.
Inspect and clean Reservoir 1A.
Complete design for replacement of PS# 4 and Ag2 Non-potable Water Tank.
Complete Phase 1 and begin Phase 2 of SR-10 Well refurbishment.
Implementation of the well maintenance and rehabilitation program.
Develop a comprehensive integrated water resources allocation policy and explore water allocation strategies within the non-potable distribution system.

Non-Potable Water Production & Distribution – Program 53

Non-Potable Water Production & Distribution Program 53		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Production									
Water Purchases-Calleguas	50010	\$ 589,664	\$ 324,272	\$ 423,838	\$ 499,400	\$ 743,000	\$ 664,537	\$ 165,137	33.07%
Calleguas Fixed Charges	50012	-	-	-	109,400	95,000	125,480	16,080	-
Conejo Creek Project	50011	702,978	816,017	1,113,387	938,800	940,500	1,014,104	75,304	8.02%
CamSan		72,109	132,123	157,354	-	-	-	-	-
Production Power	50020	1,000,252	1,003,235	1,090,287	989,500	1,134,500	1,308,139	318,639	32.20%
Total Production		\$2,365,004	\$ 2,275,647	\$ 2,784,866	\$ 2,537,100	\$ 2,913,000	\$ 3,112,260	\$ 575,160	22.67%
Contracts & Professional Services									
Outside Contracts	50220	\$ 100,893	\$ 98,587	\$ 152,495	\$ 389,500	\$ 300,000	\$ 449,500	\$ 60,000	15.40%
Professional Services	50230	325,000	-	49,565	53,500	18,000	49,500	(4,000)	-7.48%
Total Contracts & Professional Services		\$ 425,893	\$ 98,587	\$ 202,060	\$ 443,000	\$ 318,000	\$ 499,000	\$ 56,000	12.64%
Services & Supplies									
Pipeline Repairs	50240	20,638	15,152	104,916	100,000	90,000	80,000	\$ (20,000)	-20.00%
Small Tools & Equipment	50250	38	-	3,478	4,500	4,500	4,500	-	0.00%
Materials & Supplies	50260	11,558	20,160	26,338	42,000	40,000	37,000	(5,000)	-11.90%
Repair Parts & Equipment Maintenance	50270	192,981	255,179	433,642	385,000	300,000	385,000	-	0.00%
Legal Services	50280	-	-	40,352	-	-	72,000	72,000	-
Fees & Charges	50350	0	1,640	1,893	5,500	14,500	19,500	14,000	254.55%
Total Services & Supplies		\$ 225,214	\$ 292,131	\$ 610,619	\$ 537,000	\$ 449,000	\$ 598,000	\$ 61,000	11.36%
Total Operating Expenses		\$3,016,111	\$ 2,666,365	\$ 3,597,545	\$ 3,517,100	\$ 3,680,000	\$ 4,209,260	\$ 692,160	19.68%
Fixed Assets	50600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 3,016,111	\$ 2,666,365	\$ 3,597,545	\$ 3,517,100	\$ 3,680,000	\$ 4,209,260	\$ 692,160	19.68%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Non-Potable Tank and Pump Station

Wastewater Collection & Treatment – Program 57

The Wastewater Collection & Treatment program provides for the operation, maintenance, and repair of the Camrosa Water Reclamation Facility (CWRF) and the sewer collection system, including 40 miles of collection lines, 6 lift stations, 4 siphon structures, and 1,350 manholes. Each year, two-thirds of this system receives hydro-cleaning, and suspected trouble spots are identified and videoed. The source control program ensures that industrial customers do not discharge materials hazardous to the treatment process and that restaurants do not discharge grease into the collection system. The CWRF has helped increase the water resources available to the District. These costs are allocated 100% to the wastewater cost center.

Prior Year Goals

Achieved

Zero wastewater violations and zero sanitary sewer overflows.	<input type="checkbox"/>
Operational Permits are in good standing. (TDS and Chloride still exceed permit limits at CWRF on occasion).	
Complete construction of permanent ammonia injection system for sequential chlorination.	<input type="checkbox"/>
Sequential Chlorination Study Submitted (awaiting Regional Board approval).	
Complete atmospheric monitoring system at CWRF headworks.	<input checked="" type="checkbox"/>
Complete CWRF Effluent Pond improvements.	<input checked="" type="checkbox"/>
Complete replacement of the Motor Control Center (MCC) at Sewer Lift Read Rd.	<input type="checkbox"/>
Begin construction of the Sewer Hotspot rehabilitation project.	<input checked="" type="checkbox"/>
Complete replacement of the Headworks bar screen at CWRF.	<input checked="" type="checkbox"/>
Complete construction of Solids Dewatering Press Facility at CWRF.	<input type="checkbox"/>
Began the construction of the Solids Dewatering Press Facility at CWRF, estimated to be completed in October 2025.	
Complete annual calibration of all flow meters at CWRF.	<input checked="" type="checkbox"/>
Rehabilitate an additional 40 sewer manholes.	<input checked="" type="checkbox"/>
Complete design and begin construction for rehabilitation of Lift Station #4.	<input type="checkbox"/>
Completed design for the rehabilitation of Lift Station #4.	
Begin the design process at the CWRF for upgrading the Programmable Logic Controllers (PLC).	<input checked="" type="checkbox"/>
Begin design to rehabilitate the CWRF power distribution system.	<input checked="" type="checkbox"/>

Goals for 2025-2026

Zero wastewater violations.

Zero sanitary sewer overflows.

Complete construction of permanent ammonia injection system for sequential chlorination.

Complete replacement of the Motor Control Center (MCC) at Sewer Lift Read Rd.

Complete construction of the Sewer Hotspot rehabilitation project.

Complete construction of Solids Dewatering Press Facility at CWRF.

Complete annual calibration of all flow meters at CWRF.

Rehabilitate an additional 40 sewer manholes.

Begin construction for refurbishment of Sewer Lift Station No.4

Complete construction for the replacement of 7 PLCs at CWRF.

Complete construction for rehabilitation of power distribution at CWRF.

Wastewater Collection & Treatment – Program 57

Wastewater Collection & Treatment Program 57		Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Budget FY2024-25	Projections FY 2024-25	Budget FY 2025-26	*Increase (Decrease) over PY	*% Change over PY
Production									
Salinity Management Pipeline-Calleguas	50011	\$ 11,521	\$ 7,853	\$ 9,134	\$ 9,000	\$ 11,100	\$ 9,000	\$ -	0.00%
Total Production		\$ 11,521	\$ 7,853	\$ 9,134	\$ 9,000	\$ 11,100	\$ 9,000	\$ -	0.00%
Contracts & Professional Services									
Outside Contracts	50220	\$ 500,601	\$ 665,579	\$ 669,624	\$ 989,000	\$ 975,000	\$ 1,127,000	\$ 138,000	13.95%
Professional Services	50230	39,926	16,078	18,924	15,000	17,703	18,000	3,000	20.00%
Total Contracts & Professional Services		\$ 540,527	\$ 681,657	\$ 688,548	\$ 1,004,000	\$ 992,703	\$ 1,145,000	\$ 141,000	14.04%
Services & Supplies									
Utilities	50200	\$ 12,876	\$ 13,980	\$ 15,355	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Pipeline Repairs	50240	23,021	1,169	-	10,000	10,000	30,000	20,000	200.00%
Small Tools & Equipment	50250	279	582	569	5,000	5,000	5,000	-	0.00%
Materials & Supplies	50260	90,398	88,738	102,399	157,500	155,000	157,500	-	0.00%
Repair Parts & Equipment Maintenance	50270	36,592	53,784	56,905	135,000	125,000	135,000	-	0.00%
Dues & Subscriptions	50290	-	105	-	-	-	-	-	-
Fees & Charges	50350	45,426	49,145	56,978	83,500	45,000	84,500	1,000	1.20%
Total Contracts & Professional Services		\$ 208,592	\$ 207,503	\$ 232,206	\$ 411,000	\$ 360,000	\$ 432,000	\$ 21,000	5.11%
Total Operating Expense		\$ 760,639	\$ 897,013	\$ 929,888	\$ 1,424,000	\$ 1,363,803	\$ 1,586,000	\$ 162,000	11.38%
Fixed Assets	50600	\$ 7,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenses		\$ 768,528	\$ 897,013	\$ 929,888	\$ 1,424,000	\$ 1,363,803	\$ 1,586,000	\$ 162,000	11.38%

*Compares FY 2025-26 Proposed Budget to FY 2024-25 Adopted Budget



Camrosa Wastewater Reclamation Facility Clarifier

Capital Projects Summary

During FY2024-25, the District completed a number of capital projects that improved potable water, non-potable water, and wastewater operations.

Potable water improvements included the completion of the Pleasant Valley Monitoring Well, PV Well #1, Woodcreek Well Rehabilitation, University Well Pump Replacement and distribution valve replacement project.

Non-potable projects included Ag 3 Tank Replacement and Pond Pump #4 Replacement project.

Wastewater projects included Smart Covers, CWRP Headworks Bar Screen Replacement, Sewer Lift 1A Bypass Pipe and Effluent Pond Relining project.

General improvement projects included the completion of the LIMS, Network Backbone Switches, O&M Roofing and MTU and Meter replacement projects.

Carryovers and Closeouts

The following table summarizes the existing capital projects that were appropriated in prior fiscal years. Several of the capital projects are projected to be completed by June 30, 2025, and will be capitalized. Any unspent funds will be returned to the appropriate reserve fund. Ongoing capital projects will carry over into the FY2025-26 budget to be completed by June 30, 2026.

Project #	Prior FY Budget	FY 2024-25 Budget	Mid-Year Budget	Total Budget	Total Actual / Projected	Carryover	Closeouts De-Obligate	Description	Status
Completed Projects									
400-22-03	90,000	-	-	90,000	69,058	-	20,942	LIMS	Complete
400-24-02	110,000	-	-	110,000	74,088	-	35,912	Network Backbone Switches	Complete
400-25-01	-	-	100,000	100,000	90,850	-	9,150	O&M Building Roofing	Complete
500-25-01	-	90,000	-	90,000	90,000	-	-	Smart Covers	Complete
550-23-02	500,000	-	-	500,000	485,000	-	15,000	CWRF Headworks Bar Screen Replacement	Complete
550-25-04	-	-	35,000	35,000	35,000	-	-	Sewer Lift 1A Bypass Pipe	Complete
600-23-02	675,000	-	-	675,000	669,407	-	5,593	Pleasant Valley Monitoring Wells	Complete
650-15-01	6,052,580	-	-	6,052,580	6,025,928	-	26,652	PV Well #1	Complete
650-24-02	910,000	-	-	910,000	858,414	-	51,586	Woodcreek Well Rehabilitation	Complete
650-24-03	1,680,000	-	206,000	1,886,000	1,886,000	-	-	MTU and Meter Replacements	Complete
550-24-01	80,000	-	-	80,000	55,106	-	24,894	Confined Space Gas Monitoring	Complete
650-25-03	-	100,000	-	100,000	100,000	-	-	Distribution Valve Replacement	Complete
650-25-05	-	-	200,000	200,000	200,000	-	-	University Well Pump Replacement	Complete
750-23-01	150,000	-	1,175,000	1,325,000	1,163,742	-	161,258	AG3 Tank Replacement-Engineering/Const	Complete
750-25-04	-	-	100,000	100,000	97,000	-	3,000	Pond Pump #4 Replacement	Complete
900-18-03	1,501,500	-	-	1,501,500	1,495,500	-	6,000	Effluent Pond Relining	Complete
Total Completed	\$ 11,749,080	\$ 190,000	\$ 1,816,000	\$ 13,755,080	\$ 13,395,092	\$ -	\$ 359,988		
Carryovers									
400-22-02	504,000	-	-	504,000	388,483	115,517	-	Utility Billing System	Carryover
500-22-01	400,000	-	-	400,000	185,000	215,000	-	Ammonia Injection (Sequential Chloramination)	Carryover
550-21-01	360,000	-	-	360,000	300,000	60,000	-	Sewer Lift Read Road MCC	Carryover
550-23-01	330,000	-	-	330,000	100,000	230,000	-	Collection System Hot Spots - Engineering Phase	Carryover
550-24-02	350,000	-	-	350,000	186,000	164,000	-	CWRF Influent Pump	Carryover
550-25-01	-	300,000	-	300,000	197,000	103,000	-	CWRF PLC - Engineering Phase	Carryover
550-25-02	-	180,000	20,000	200,000	182,000	18,000	-	CWRF Power Distribution Rehabilitation	Carryover
550-25-03	-	175,000	-	175,000	166,000	9,000	-	Lift Station No. 4	Carryover
600-23-01	180,000	-	50,000	230,000	50,000	180,000	-	PV Well #3 - Engineering Phase	Carryover
600-24-01	325,000	-	1,865,000	2,190,000	160,000	2,030,000	-	PV Well Iron/Manganese Removal	Carryover
600-24-02	40,000	-	-	40,000	39,335	665	-	Water Quality Sampling Stations - Engineering	Carryover
600-24-03	100,000	-	250,000	350,000	220,000	130,000	-	New University Well Engineering	Carryover
600-25-01	-	120,000	-	120,000	7,800	112,200	-	Expand Santa Rosa Line to 24"	Carryover
600-25-02	-	175,000	-	175,000	-	175,000	-	Pump Station 1-2 @ MS# 8 - Engineering	Carryover
600-25-03	-	-	1,100,000	1,100,000	-	1,100,000	-	Conejo Water Treatment Plant	Carryover
650-20-03	280,000	-	-	280,000	128,077	151,923	-	Meter Station Control Cabinets	Carryover
650-21-01	290,000	-	-	290,000	183,969	106,031	-	Meter Station 5 and 7 Rehabilitation	Carryover
650-25-01	-	150,000	150,000	300,000	200,000	100,000	-	4C Hydropneumatic Pump Station	Carryover
650-25-02	-	330,000	-	330,000	-	330,000	-	MS#11 & Pressure Relief Station	Carryover
650-25-04	-	70,000	-	70,000	-	70,000	-	Waterview Software	Carryover
750-25-01	-	215,000	-	215,000	110,000	105,000	-	Santa Rosa Well No. 10 Refurbishment	Carryover
750-25-02	-	325,000	-	325,000	50,000	275,000	-	Pump Station No. 4 Replacement	Carryover
750-25-03	-	105,000	-	105,000	50,000	55,000	-	Ag 2 Tank - Engineering Phase	Carryover
900-18-02	2,158,000	-	2,006,100	4,164,100	3,600,000	564,100	-	De-watering Press	Carryover
Total Carryovers	\$ 5,317,000	\$ 2,145,000	\$ 5,441,100	\$ 12,903,100	\$ 6,503,664	\$ 6,399,436	\$ -		
Total CIPs	\$ 17,066,080	\$ 2,335,000	\$ 7,257,100	\$ 26,658,180	\$ 19,898,756	\$ 6,399,436	\$ 359,988		
Fixed Assets									
100-25-05	-	250,000	-	250,000	-	-	250,000	Ford 550 Utility Truck	
Total Fixed Assets	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000		
Total CIPs & Fixed Assets	\$ 17,066,080	\$ 2,585,000	\$ 7,257,100	\$ 26,908,180	\$ 19,898,756	\$ 6,399,436	\$ 609,988		

Capital Projects Carryover Details

The following capital projects were appropriated in prior fiscal years and are scheduled to be completed in FY2025-26.

General Projects

400-22-02	\$504,000	Utility Billing System
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The current billing system, Advanced CIS version 3, is antiquated and was placed online in 2007. Many routine processes are currently performed manually (e.g., late fees and deposits), which is not efficient. Migration to CIS version 5 will also include additional functionality such as mobile access for field technicians and web-based account and usage access for customers. This upgrade benefits all three cost centers. This project is expected to be completed by the end of calendar year 2025. This project was included in the 2024 Rate Study.

Potable Projects

600-23-01	\$230,000	PV Well #3 - Engineering
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Agreements between the Pleasant Valley County Water District (PVCWD) and the Fox Canyon Groundwater Management Agency (FCGMA) have resulted in the exchange of non-potable surface water for potable groundwater within the Pleasant Valley Basin. This project provides a third well, in addition to the existing Woodcreek and Lynnwood Wells, within the Pleasant Valley Groundwater Basin to produce the District's increased pumping allocations. Development of a Preliminary Design Report (PDR) is underway and is expected to be completed in summer 2025, followed by well and facility design by Winter 2025/26. Upon completion of the design, additional funding will be appropriated for the drilling and development of the well and all necessary ancillary facilities. This project was included in the 2024 Rate Study.

600-24-01	\$2,190,000	PV Well Iron/Manganese Removal - Engineering
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Groundwater quality within the Pleasant Valley Basin is generally poor to moderate quality. Based on Hopkins 2022 report, water quality within this basin typically will continue to degrade over time. Providing the installation of Iron/Mn filtration equipment will improve water quality, increase reliability, and provide the ability for the District to eliminate the need to blend with costly imported water. Water quality from the PV Well No. 2 and Woodcreek Well are approaching the MCLs for certain constituents. Design is complete and construction is scheduled to begin in Spring 2025 and completed by February 2026. This project was included in the 2024 Rate Study.

600-24-02	\$ 40,000	Water Quality Sampling Stations - Engineering
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This project includes the design and construction for the installation of 42 new water quality sampling stations strategically located in various pressure zones throughout the potable water system. The project consists of two phases: engineering and construction. Engineering was completed and after review of the design, construction costs were higher than expected. Staff have reviewed and re-evaluated the initial costly design and have developed less costly alternatives and limits construction to approximately 10 stations per year. Additional funding for the construction phase will be requested upon awarding the construction contract. This project was included in the 2024 Rate Study.

Capital Projects Carryover Details (Continued)

600-24-03	\$250,000	New University Well - Engineering
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The existing University Well (CSUCI #4) was constructed in 1987 and screened between 280 feet and 900 feet, its bottom depth. As a result of efficiency loss, in 2021 the well was taken offline, evaluated, and rehabilitated. Subsequent pumping data shows that the 2021 cleaning was not effective. In August 2022, Camrosa staff completed well profiling to establish both static and dynamic water quality information within the well. The results showed highly mineralized water, which is consistent with brackish water quality. In addition to other constituents, high levels of silica along with crystalline debris in the casing suggest a strong potential for formation influence and mechanical fouling. This project is broken into two phases. Phase 1 includes the design specifications for drilling the well. The second phase, Phase 2, includes facility design composed of piping, well and pump, building and electrical. It is also worth noting that the existing electrical equipment is located within the Flood Plain and will need to be replaced and relocated. Once the design specifications for a new well are complete and placed out to bid, staff will return to the Board to request additional funds for the well's construction. The design of the well is expected to be completed in July 2025. Additional funding will be appropriated for construction, anticipated in late summer 2025.

600-25-01	\$120,000	Expand Stanta Rosa Line to 24' – Engineering
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There is a minor flow restriction in the potable distribution system where the 24" potable water main from the Conejo Wellfield is reduced to 12" near the intersection of Upland and Santa Rosa Roads. While the existing flow restriction does not result in velocities that are greater than recommended, it does cause some minor pressure problems in the existing distribution system. Higher pressures experienced at the Conejo Wellfield cause increased maintenance and operational concerns. This project would extend the 24" pipeline 1,700 feet along Santa Rosa Road from the reduction point to where the 12" pipeline splits near San Rafael Way into two 12" pipelines, one that continues west along Santa Rosa Road and one that enters Leisure Village. The larger diameter pipe would reduce the head loss experienced in this section, improving flow and allowing for reliable, uniform pressures across the area. The engineering phase has been put on hold, until further review of potable water modeling anticipated to be complete by end of Summer 2025. Upon completion, engineering design will proceed. This project was included in the 2024 rate study.

600-25-02	\$175,000	Pump Station 1 to 2 – Engineering
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Construction of an additional booster pump station that can move water from Pressure Zone 1 to Pressure Zone 2 will hydraulically benefit the District. The construction of Lynnwood Well and the proposed construction of PV Well No. 3, excess locally produced water will need to be boosted into higher zones that are mostly served from imported water. A new pump station will assist in moving water to the District's higher zones. The engineering phase will be completed by the Spring of 2026. Upon completion of design, staff will return for construction and additional funding. This project was included in the 2024 rate study.

600-25-03	\$1,100,000	Conejo Water Treatment Plant
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The District owns and operates several wells known as the Conejo Well Field. These wells extract groundwater from the Arroyo Santa Rosa Basin. Historically, significant amounts of imported state project water are used to blend down nitrates and hardness to meet current water quality objectives. In an effort to reduce or eliminate the need for imported water and become more self-reliant, a project identified in a draft 2024 Master Plan includes the construction of a new membrane treatment facility that would treat the required constituents and eliminate the need to blend with imported water. The first phase of this project includes the development of a preliminary design report (PDR) which is expected to develop the initial design and infrastructure requirements towards a 30% design completion along with detailed project costs. The PDR is expected to be completed by July 1, 2026.

Capital Projects Carryover Details (Continued)

650-20-03 \$280,000 Meter Station Control Cabinets

Camrosa's meter station control cabinets are aging and have limited functionality. The upgrade will include batteries for an estimated two-plus days of backup with full operational control of the station and interface with Calleguas. The current control cabinets have no backup provisions for power loss. Control cabinets at 11 meter stations will be replaced. This project is expected to be complete by the end of calendar year 2025. This project was included in the 2019 Rate Study.

650-21-01 \$290,000 Meter Station 5 and 7 Rehabilitation

Meter Station #5 and #7 are in need of rehabilitation. This rehabilitation effort would include replacing all the Cla-Val valves, replacing associated piping, vault maintenance and painting. This project is expected to be complete by the end of calendar year 2025.

650-25-01 \$300,000 4C Hydropneumatic Pump Station – Engineering

The existing hydro station was built in 1975 and is in poor condition. This station provides domestic irrigation and fire services to the 4C hydro zone. The station has reached its lifespan and needs to be replaced/repared. The project was partially designed but was postponed until the tank sizing analysis could be completed. The engineering phase will be completed by Fall of 2025. Upon completion of design, staff will request additional funding for construction, with completion by Winter of 2026. This project was included in the 2024 rate study.

650-25-02 \$330,000 Meter Station 11 & Pressure Relief Stations

Rehabilitation of Meter Station #11 & three pressure relief stations. The rehabilitation effort includes replacing isolation valves, Cla-Val control valves, and associated piping, as well as performing vault maintenance. Electrical, instrumentation, lights, and exhaust fans will be updated. Air release valves will be relocated to the outside of the vault. Piping and corrosion control will be reconfigured, and the facilities will be repainted. This is the total project cost, and it is to be completed by the end of Fiscal Year 2024-2025. This project was included in the 2024 rate study.

650-25-04 \$70,000 Waterview Software

This project is intended to bring the District into compliance with the reporting requirements of the Making Conservation a California Way of Life legislation, specifically with regard to Residential water use reporting, CII water use reporting, and reporting usage of Commercial, Industrial, and Institutional (CII) Dedicated Irrigation Meters (DIM) and Mixed-Use Meters (MUM). It is expected to provide additional benefits, such as identifying and tracking excessive water use, so that the District may determine whether to reach out to said users regarding the possibility of a leak or employing more efficient technologies. The platform's ID capabilities would allow for a targeted response that saves outreach and intervention resources. This project will be completed by July 2027. This project was not part of the 2024 rate study.

Non-Potable Water Projects

750-25-01 \$215,000 Santa Rosa Well No. 10 Refurbishment – Engineering

This project involves an evaluation of the existing well pump, motor and existing facilities in preparation for conversion from non-potable well to a potable well. It is expected that the well will be redeveloped, and installation of a new pump assembly and motor will be required along with a freshwater lube system. In addition, the existing building and piping will be evaluated and modified/improved as necessary. This project involves two phases, pulling the well and evaluation, followed by cleaning, design, and equipment purchases. The redevelopment and engineering design phase will be completed by the Summer of 2025. Additional funding will be requested for the redevelopment and construction phases and estimate the project will be completed by Winter 2025/2026. This project was included in the 2024 rate study.

Capital Projects Carryover Details (Continued)

750-25-02 \$325,000 Pump Station No. 4 Replacement – Engineering

Pump Station 4 is located at the end of Gerry Road. The facilities are old and in need of replacement/refurbishment. This project involves complete equipment and site refurbishment, including the replacement of the existing electrical switchgear and six motor control centers, new pumps, motors, new valving and controls, and various other site improvements that may include additional right-of-way access. The engineering phase will be completed by Spring of 2026. Additional funding will be requested for the construction phase and estimate the project will be completed by Summer of 2027. This project was included in the 2024 rate study.

750-25-03 \$105,000 Ag 2 Tank – Engineering

The existing 50,000-gallon tank is in poor condition. The existing foundation is cracked, and the bottom chime plate and areas of the tank are corroded. The existing coating is in poor condition. A new tank will meet current seismic standards and will reduce overall maintenance and liability for the District. This project includes the demolitions and reconstruction of a new 50,000-gallon bolted water tank. The new tank will be seismically secured and meet all new AWWA design standards. Various new controls and monitoring equipment will be included along with providing better access and maintenance. Design is expected to be completed by Spring of 2025. Additional funding will be requested for the construction phase and estimate the project will be completed by Summer of 2027. This project was included in the 2024 rate study.

Wastewater Projects

500-22-01 \$400,000 Ammonia Injection (Sequential Chlorination)

Camrosa's Waste Discharge Requirements (WDR) Order No. R4-2019-0118, the operating permit for the Camrosa Water Reclamation Facility (CWRF), approved the substitution of sequential chlorination for the extended chlorine contact times that would have been required by rerating the CWRF from its original 1.5 million gallons a day to 2.25 MGD. This project will require the installation of additional process control sensors, ammonia storage/containment, redundant peristaltic pumps, and associated piping, electrical, automation, and SCADA integration. Preliminary results of the sequential chlorination study, described in a report authored by Camrosa staff and submitted to the Los Angeles Regional Water Quality Control Board, proved that disinfection byproduct concentrations within the effluent NPDES and WDR permit limits can be realized while ensuring complete disinfection. This project is anticipated to be completed by the end of calendar year 2025.

550-21-01 \$360,000 Sewer Lift Read Road MCC

Read Road Sewer Lift is located on Read Road and lifts the sewer 220 feet into the City of Thousand Oaks' collection system. The Motor Control Center (MCC) and related instrumentation are outdated and need to be replaced to ensure operational reliability. This project is anticipated to be completed by the end of the calendar year 2025.

550-23-01 \$330,000 Collection System Hot Spots - Engineering Phase

This project includes engineering solutions for the District's sewer collection system hotspots. These "hotspots" are sections of sewer pipeline that have settled/sagged, broken or encountered significant root infiltration, both of which conditions cause debris to accumulate and impede flow, which in turn can result in a sewer blockage and/or backup. Hotspots require constant attention and monitoring, including monthly cleaning by the Ventura Regional Sanitation District. Staff have identified 15 hotspots that need to be investigated, realigned, and/or repaired or replaced. Design has been completed and construction is expected to start Summer of 2025, and be completed by early 2026. Additional funding for construction will be required. This project was included in the 2024 Rate Study.

Capital Projects Carryover Details (Continued)

550-24-02 \$350,000 CWRP Influent Pump

Wastewater arrives at CWRP via the collection system. The three influent pumps lift the wastewater from the lowest level of the Headworks building up to the splitter box on the aeration ditches. During normal flow rates the plant uses two out of the three pumps, leaving the third for redundancy. One pump failed and was removed, torn down, inspected, and deemed rebuildable. During this timeframe a second pump failed and are currently down to only one operational pump. This project includes rebuilding our three existing pumps and purchasing a new spare pump. The project is anticipated to be completed by the end of calendar year 2025. This project was included as part of the Headworks Improvement project in the 2024 Rate Study.

900-18-02 \$4,164,100 De-watering Press

The District spends approximately \$140,000 in outside contracts and 800 Camrosa labor hours a year to press, till, and dry sludge at the CWRP. A dewatering press facility would save these resources for other functions. The press facility would be located adjacent to the biosolids drying beds. Staff has identified a rotary fan press as the preferred machinery. The budget includes the costs of the fan press equipment and construction. Construction has started and is expected to be complete late Summer 2025. This project was included in the 2024 Rate Study.

550-25-01 \$300,000 CWRP PLC – Engineering

Upgrade and replace the aging PLCs and communication network at CWRP. This equipment has lasted well beyond its life expectancy and has become obsolete. Finding replacement components is very difficult and time-consuming, requiring staff to search the secondhand market. An upgrade of the PLC system and the communication network improves overall reliability, network speed, and access to critical repair parts. Engineering design is expected to be complete by Summer of 2025. Upon completion staff will return for additional funding for construction, which is expected to be completed by Fall 2026. This project was included in the 2024 rate study.

550-25-02 \$200,000 CWRP Power Distribution System Rehab – Engineering

The existing CWRP generator and various electrical equipment are old and in need of replacement to ensure the overall reliability of the generator facility during a power outage. In addition, some building and site improvements will be included in the design of this project. Design is underway and expected to be completed in Winter of 2025 and constructed the following year in Phase 2 with an overall completion date of Winter 2026. This project was included in the 2024 rate study.

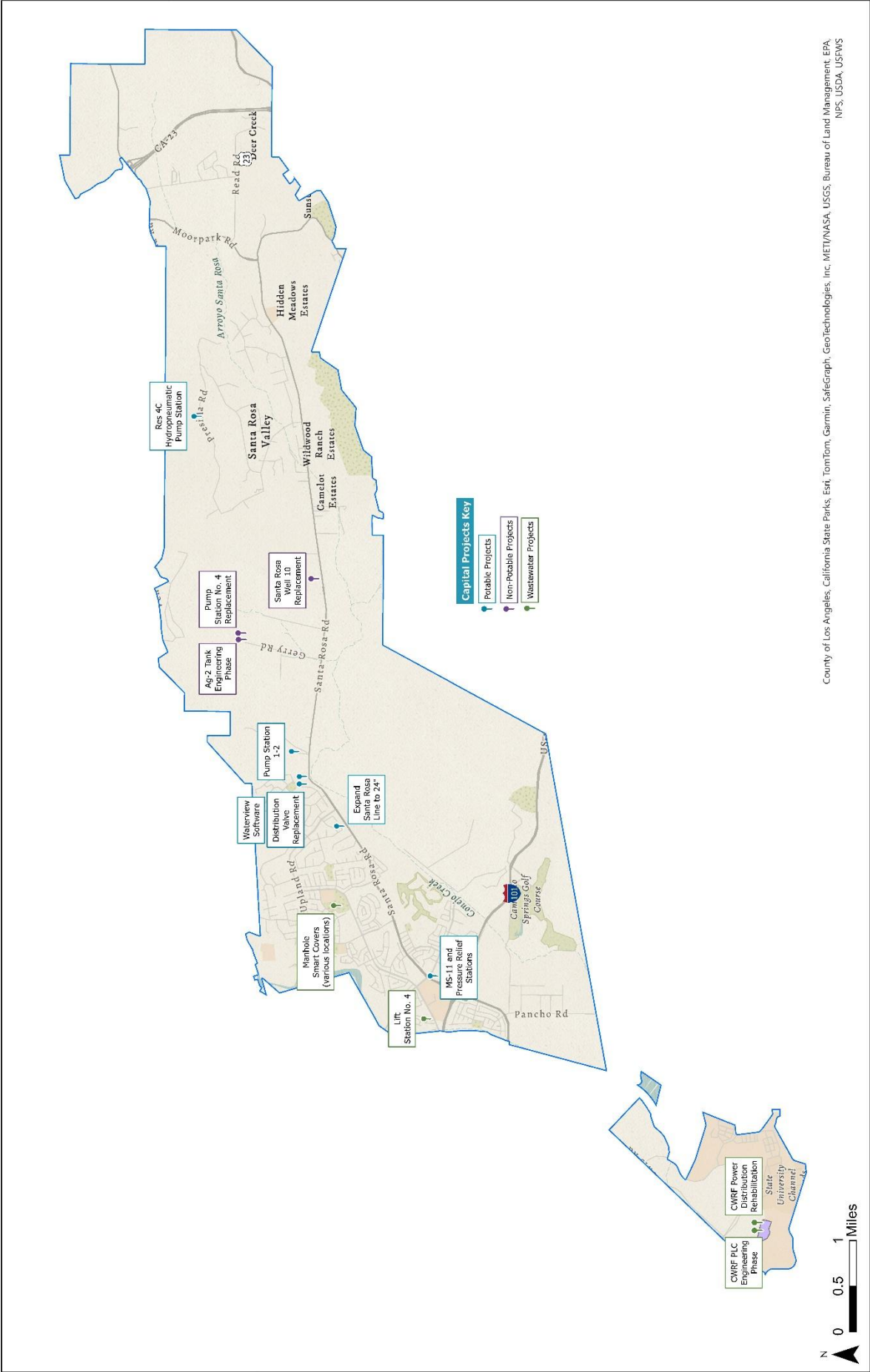
550-25-03 \$175,000 Lift Station No. 4 – Engineering

The lift station was originally constructed in 1977 and consists of two 10 HP Pumps. The site is enclosed within a masonry wall, and it is raised about 12 inches above surrounding grades. The site is covered with gravel within the walled area. The lift station generally consists of a wet well and a partially buried vault containing suction lift pumps, and valves. The lift station also includes a control panel and a permanent standby generator. This project would include relining the wet well, replacing the packaged pump unit, and replacing the existing switchgear, MCC, and PLC. The engineering phase will be completed by Summer of 2025. Additional funding will be requested for the construction phase and estimate the project will be completed by Spring of 2026. This project was included in the 2024 rate study.

Capital Projects FY 2025-26

The following table is a listing of the capital projects appropriated as part of the FY2025-26 budget and to be completed by the end of the fiscal year.

Capital Projects	Prior Year Appropriations	Budget FY 2025-26	Projected Appropriations	Total	Description
Potable Water Projects					
600-23-01	230,000	-	7,673,000	7,903,000	PV Well #3 - Engineering Phase
600-24-01	2,190,000	-	-	2,190,000	PV Well Iron/Manganese Removal
600-24-02	40,000	-	1,060,000	1,100,000	Water Quality Sampling Stations
600-24-03	350,000	-	4,085,000	4,435,000	New University Well
600-25-01	120,000	-	675,000	795,000	Expand Santa Rosa Line to 24"
600-25-02	175,000	-	900,000	1,075,000	Pump Station 1 to 2
650-25-01	300,000	-	940,000	1,240,000	4C Hydropneumatic Pump Station
650-26-01	-	250,000	2,900,000	3,150,000	4C Tank Replacement
650-26-02	-	100,000	-	100,000	Distribution Valve Replacement
Total Potable Projects	\$ 3,405,000	\$ 350,000	\$ 18,233,000	\$ 21,988,000	
Non-Potable Water Projects					
750-25-01	215,000	-	760,000	975,000	Santa Rosa Well No. 10 - Refurbishment
750-25-02	325,000	-	1,310,000	1,635,000	Pump Station No. 4 Replacement
750-25-03	105,000	-	300,000	405,000	Ag 2 Tank- Engineering Phase
Total Non-Potable Projects	\$ 645,000	\$ -	\$ 2,370,000	\$ 3,015,000	
Wastewater Projects					
550-23-01	330,000	-	1,800,000	2,130,000	Collection System Hot Spots
550-25-01	300,000	-	1,100,000	1,400,000	CWRF PLC - Engineering Phase
550-25-02	200,000	-	1,200,000	1,400,000	CWRF Power Distribution Rehabilitation
550-25-03	175,000	-	1,400,000	1,575,000	Lift Station No. 4
550-26-01	-	195,000	1,400,000	1,595,000	Sewer Lift Station No. 2 Refurbishment
Total Wastewater Projects	\$ 1,005,000	\$ 195,000	\$ 6,900,000	\$ 8,100,000	
Total CIPs	\$ 5,055,000	\$ 545,000	\$ 27,503,000	\$ 33,103,000	



Capital Projects FY 2025-26

Potable

650-26-01 \$250,000 4C Tank Replacement - Engineering

Originally constructed in the mid. 1960s, reservoir 4C is seismically deficient and needs to be replaced. In addition, both interior and exterior coatings are well past their useful lifespan and it is uncertain of the structural integrity of the plates, structural elements, and bolting system. This Tank serves a "High Fire Hazard Zone." This project is the engineering phase and anticipated to be complete by end of 2025. Staff will return to the board for additional funding for the construction award and completed by end of 2026. This project was included in the 2024 rate study.

650-26-02 \$100,000 Distribution Valve Replacement

The potable distribution system includes more than 200 miles of transmission and distribution pipelines, 1,300 mainline valves, and 1,100 fire hydrant valves. Most of these valves were installed in the late '60s and '70s. The Operations & Maintenance department replaces them as stuck or damaged valves are encountered and as part of both routine and emergency pipeline repairs. This project will be complete by the end of Fiscal Year 2025-2026. This project was included in the 2024 rate study.

Wastewater

550-26-01 \$195,000 Sewer Lift Station No. 2 - Refurbishment

The existing lift station, including the pumps and controls is over 20-years old and in need of refurbishment/replacement. In addition, the PVC wet well liner has deteriorated and in need of replacement to avoid damage the concrete wet well. Lift Station 2 is located at the intersection of Castillo De Rosas and Worth Way. The site has a large concrete driveway and laydown area and is surrounded by trees and landscaping that is maintained by the HOA. This project includes replacing the existing pump assemblies, relining the wet well, replacement of electrical and controls and installation of a bypass line. The project will also include re-sloping the inlet line. This project is the engineering phase and anticipated to be complete by Spring of 2026. Staff will return to the board for additional funding for the construction award, with construction to be complete by 2026. This project was included in the 2024 rate study.

Reserves

Although Camrosa operates through a single-fund expense budget, the District's reserves are managed through several types of accounts and account categories. In general, reserves are established to accumulate funds to increase system capacity and accommodate growth, replace assets as they reach the end of their useful life, meet unanticipated emergencies, stabilize rates, and meet the covenants of debt issuance instruments and other agreements.

Restricted Reserves

The Capital Improvement Project (CIP) amount for FY2025-26 has been established at \$545,000. Unrestricted reserves have been appropriated and transferred into the restricted accounts. Reserves in the amount of \$879,529 are held with the District's Trustee in accordance with the bond covenants of the 2016 Revenue Bonds.

Unrestricted Reserves

Unrestricted reserves are accumulated, managed, and earmarked for use by policies developed and implemented by the Camrosa Board of Directors. The Board may amend, discontinue, or supersede these policies at its discretion to serve the best interests of the District. The policy was last updated in October 2021.

There are five categories of Unrestricted General Fund Reserves. The Capital Improvement Funds are incremented by the amount of capital fees received from developers each year. The funds are reserved for future expansion of system capacity to meet the demand generated as a result of new development and are decremented by the value of the capital projects approved each year for system expansion.

The Capital Replacement Funds are incremented at the end of the fiscal year with contributions from net operating results. The net operating results for each enterprise are distributed directly to the corresponding Capital Replacement Fund. The funds are for both short-term and long-term purposes. The objective is to provide funds for the current and future replacement of existing capital assets as they reach their useful lives. The reserve target level is a minimum of 5% of the replacement value of capital assets.

The Operating and Emergency Funds are incremented from net operating results after all other contributions to reserves have been made. The funds are to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the District's ability to sustain safe or reliable service. The reserve target level is 45 days of O&M expenses.

The Rate Stabilization Fund segregates funds for use in dampening revenue fluctuations or unexpected operational expenses. This fund is used to stabilize rates in the event of short to mid-term rate revenue loss, and/or higher-than-anticipated operating expenses that cannot be supported by normal revenues. The reserve target level is 10% of the prior year's rate revenue generated from commodity charges only.

Finally, the Pension Liability Reserve Fund segregates funds to manage the ongoing CalPERS Unfunded Accrued Liability. The fund is used for both short-term and long-term purposes. The objective is to provide funds needed to fully fund accrued liabilities. The target is to be 100% funded with a zero UAL balance. To attain a 100% funding level the use of reserves may be set aside in the UAL fund to apply additional discretionary payments toward the liability as approved by the Board of Directors.

The FY2025-26 budget is projected to begin with a \$35.4 million unrestricted reserves balance, of which \$545,000 is committed to new capital projects.

Reserves (Continued)

	Actuals FY 2023-24	Projected FY 2024-25	CIP FY 2025-26	Fixed Assets FY 2024-25	Projected Rate Stabilization Contribution	Projected UAL Contribution	Projected Capital Contributions	Projected Net Operating Results	Transfer Cap. Rep. To Rate Stabilization	Transfer Rate Stabilization to Operations	Projected FY 2025-26
Unrestricted Reserves											
Potable Water Capital Replacement Fund (PWCRCF)	\$ 17,690,524	\$ 17,883,445	\$ (350,000)	\$ -	\$ -	\$ -	\$ 1,890,000	\$ -	\$ -	\$ -	\$ 19,423,445
Potable Water Operating and Emergency Reserves (OER)	951,403	1,189,980	-	-	-	-	-	77,795	-	-	1,267,775
Potable Water Unfunded Accrued Liability Reserve (UAL)	-	126,750	-	-	-	126,750	-	-	-	-	253,500
Potable Water Rate Stabilization Fund	\$ 270,625	330,625	-	-	60,000	-	-	-	-	-	390,625
Potable Water Capital Improvement Fund (PWCIF)	594,663	79,256	-	-	-	-	-	-	-	-	79,256
Potable Water Mitigation & In-Lieu Fees	5,445,354	2,436,843	-	-	-	-	-	-	-	-	2,436,843
Total Potable Funds	\$ 24,952,569	\$ 22,046,899	\$ (350,000)	\$ -	\$ 60,000	\$ 126,750	\$ 1,890,000	\$ 77,795	\$ -	\$ -	\$ 23,851,444
Non-Potable Water Capital Replacement Fund (NPWCRF)	\$ 5,961,945	\$ 4,270,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (343,731)	-	\$ 3,927,040
Non-Potable Water Operating and Emergency Reserves (OER)	546,341	547,504	-	-	-	-	-	-	-	949,356	1,496,860
Non-Potable Water Unfunded Accrued Liability Reserve (UAL)	-	-	-	-	-	-	-	-	-	-	-
Non-Potable Water Rate Stabilization Fund	605,625	605,625	-	-	-	-	-	-	343,731	(949,356)	-
Non-Potable Water In-lieu Fees (Wildwood Preserve)	318,538	318,538	-	-	-	-	-	-	-	-	318,538
Total Non-Potable Funds	\$ 7,432,449	\$ 5,742,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,742,438
Wastewater Capital Replacement Fund (WWCRF)	\$ 3,973,296	\$ 4,044,791	\$ (195,000)	\$ -	\$ -	\$ -	\$ 1,152,000	\$ -	\$ -	\$ -	\$ 5,001,791
Wastewater Operating and Emergency Reserves (OER)	558,879	584,701	-	-	-	-	-	37,543	-	-	622,244
Wastewater Unfunded Accrued Liability Reserve (UAL)	-	105,000	-	-	-	105,000	-	-	-	-	210,000
Wastewater Rate Stabilization Fund	263,750	273,750	-	-	10,000	-	-	-	-	-	283,750
Wastewater Capital Improvement Fund (WWCIF)	167,978	83,979	-	-	-	-	-	-	-	-	83,979
Total Wastewater Funds	\$ 4,963,903	\$ 5,092,221	\$ (195,000)	\$ -	\$ 10,000	\$ 105,000	\$ 1,152,000	\$ 37,543	\$ -	\$ -	\$ 6,201,764
Total Unrestricted Reserves	\$ 37,348,921	\$ 32,881,558	\$ (545,000)	\$ -	\$ 70,000	\$ 231,750	\$ 3,042,000	\$ 115,338	\$ -	\$ -	\$ 35,795,646
Restricted Assets											
Grant Receivable PV Well	83,822	83,822	-	-	-	-	-	-	-	-	\$ 83,822
Total Receivables	\$ 83,822	\$ 83,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,822
Debt Reserves 2016	879,529	879,529	-	-	-	-	-	-	-	-	\$ 879,529
Total Restricted Assets	\$ 879,529	\$ 879,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879,529
CIP											
Potable Water Capital Replacements	\$ 939,290	\$ 796,999	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,146,999
Non-Potable Water Capital Replacements	405,124	471,042	-	-	-	-	-	-	-	-	471,042
Wastewater Capital Replacements	2,984,016	624,432	195,000	-	-	-	-	-	-	-	819,432
Potable Water Capital Improvements	266,768	597,475	-	-	-	-	-	-	-	-	597,475
Potable Water Mitigation & In-Lieu Fees	221,460	3,130,389	-	-	-	-	-	-	-	-	3,130,389
Wastewater Capital Improvements	2,785,203	779,099	-	-	-	-	-	-	-	-	779,099
Total CIP	\$ 7,601,861	\$ 6,399,436	\$ 545,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,944,436
Total Restricted Assets	\$ 8,565,212	\$ 7,362,787	\$ 545,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,907,787
Total Reserves minus Receivables	\$ 45,830,311	\$ 40,160,523	\$ -	\$ -	\$ 70,000	\$ 231,750	\$ 3,042,000	\$ 115,338	\$ -	\$ -	\$ 43,619,611

Reserves (Continued)

	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY2024-25	Projected FY 2025-26
Unrestricted Reserves					
Potable Water Capital Replacement Fund (PWCRF)	\$ 17,661,916	\$ 17,650,435	\$ 17,690,524	\$ 17,883,445	\$ 19,423,445
Potable Water Operating and Emergency Reserves (OER)	674,723	821,153	951,403	1,189,980	1,267,775
Potable Water Unfunded Accrued Liability Reserve (UAL)	-	-	-	126,750	253,500
Potable Water Rate Stabilization Fund	270,625	270,625	270,625	330,625	390,625
Potable Water Capital Improvement Fund (PWCIF)	1,397,209	1,512,418	594,663	79,256	79,256
Potable Water Mitigation & In-Lieu Fees	1,324,678	1,623,421	5,445,354	2,436,843	2,436,843
Total Potable Funds	\$ 21,329,151	\$ 21,878,052	\$ 24,952,569	\$ 22,046,899	\$ 23,851,444
Non-Potable Water Capital Replacement Fund (NPWCRF)	\$ 4,503,872	\$ 5,788,036	\$ 5,961,945	\$ 4,270,771	\$ 3,927,040
Non-Potable Water Operating and Emergency Reserves (OER)	479,254	480,339	546,341	547,504	1,496,860
Non-Potable Water Unfunded Accrued Liability Reserve (UAL)	-	-	-	-	-
Non-Potable Water Rate Stabilization Fund	535,625	605,625	605,625	605,625	-
Non-Potable Water In-lieu Fees (Wildwood Preserve)	318,538	318,538	318,538	318,538	318,538
Total Non-Potable Funds	\$ 5,837,289	\$ 7,192,538	\$ 7,432,449	\$ 5,742,438	\$ 5,742,438
Wastewater Capital Replacement Fund (WWCRF)	\$ 2,633,053	\$ 2,973,101	\$ 3,973,296	\$ 4,044,791	\$ 5,001,791
Wastewater Operating and Emergency Reserves (OER)	390,966	475,285	558,879	584,701	622,244
Wastewater Unfunded Accrued Liability Reserve (UAL)	-	-	-	105,000	210,000
Wastewater Rate Stabilization Fund	263,750	263,750	263,750	273,750	283,750
Wastewater Capital Improvement Fund (WWCIF)	84,456	369,528	167,978	83,979	83,979
Total Wastewater Funds	\$ 3,372,225	\$ 4,081,664	\$ 4,963,903	\$ 5,092,221	\$ 6,201,764
Total Unrestricted Reserves	\$ 30,858,665	\$ 33,152,254	\$ 37,348,921	\$ 32,881,558	\$ 35,795,646
Restricted Assets					
Grant Receivable PV Well	83,822	83,822	83,822	83,822	\$ 83,822
Total Receivables	\$ 83,822	\$ 83,822	\$ 83,822	\$ 83,822	\$ 83,822
Debt Reserves 2016	879,529	879,529	879,529	879,529	\$ 879,529
Total Restricted Assets	\$ 879,529	\$ 879,529	\$ 879,529	\$ 879,529	\$ 879,529
CIP					
Potable Water Capital Replacements	\$ 9,168,861	\$ 2,506,359	\$ 939,290	\$ 796,999	\$ 1,146,999
Non-Potable Water Capital Replacements	221,603	307,368	405,124	471,042	471,042
Wastewater Capital Replacements	2,079,957	2,818,572	2,984,016	624,432	819,432
Potable Water Capital Improvements	2,171,805	1,007,451	266,768	597,475	597,475
Potable Water Mitigation & In-Lieu Fees	-	-	221,460	3,130,389	3,130,389
Wastewater Capital Improvements	1,223,165	823,304	2,785,203	779,099	779,099
Total CIP	\$ 14,865,391	\$ 7,463,054	\$ 7,601,861	\$ 6,399,436	\$ 6,944,436
Total Restricted Assets	\$ 15,828,742	\$ 8,426,405	\$ 8,565,212	\$ 7,362,787	\$ 7,907,787
Total Reserves minus Receivables	\$ 46,603,585	\$ 41,494,837	\$ 45,830,311	\$ 40,160,523	\$ 43,619,611

Reserve Accounts (Continued)

Potable Water - Unrestricted Reserves

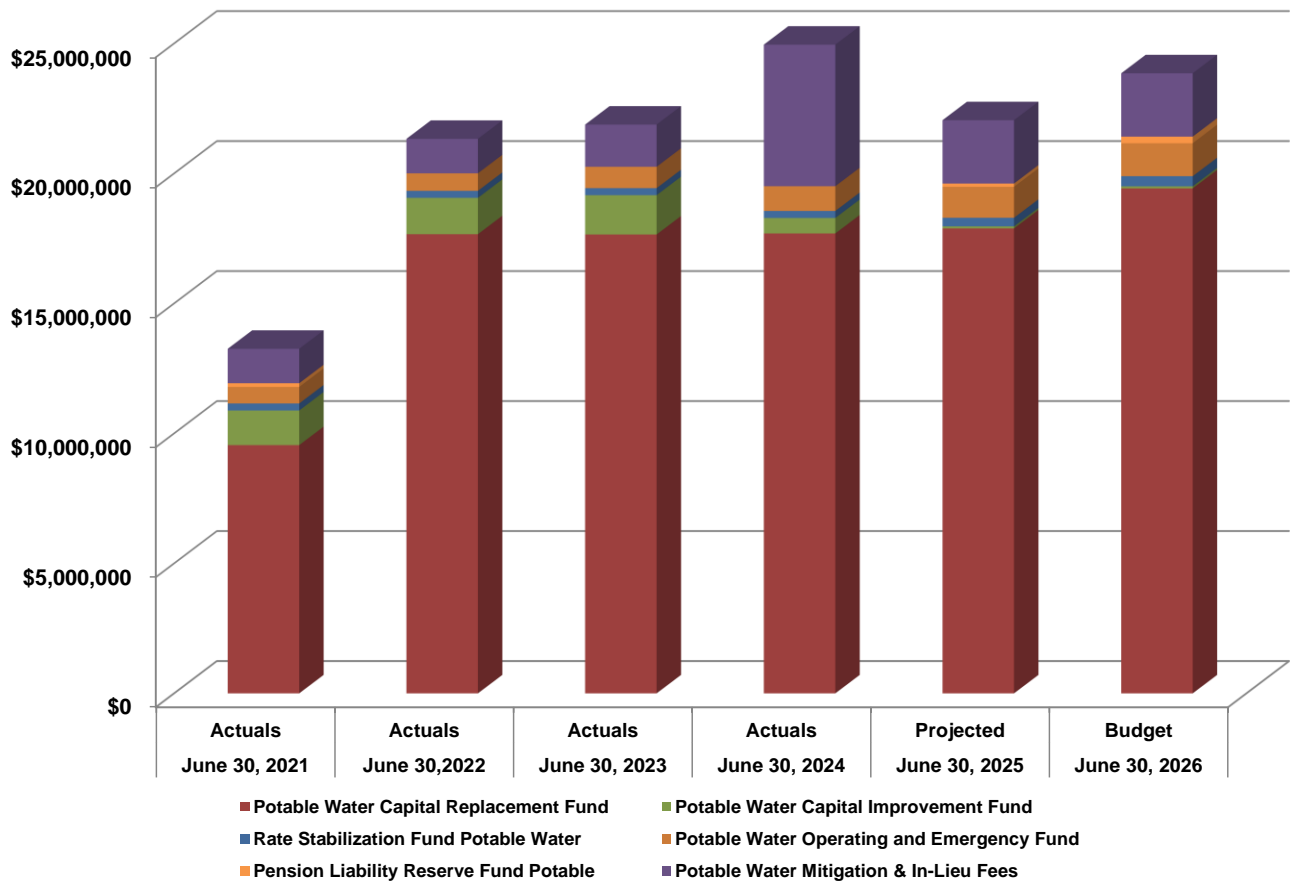


Figure 13 – Unrestricted Potable Water Reserves

The graph above reflects the various unrestricted reserve funds for the Potable Water Operations.

In FY2024-25, Potable Water Funds appropriated approximately \$4,979,800 toward Capital Projects and \$84,500 toward Fixed Assets. The FY2025-26 budget will appropriate \$350,000 from Potable Water Funds toward Capital Projects. There will not be appropriations toward Fixed Assets. The Potable Water Capital Replacement Fund receives funding from capital replacement contributions. The projected Capital Replacement Contributions amount for FY2024-25 is \$2,047,500. The Capital Improvement Fund receives funding from connection fees, in FY2024-25 the District received \$24,000 in connection fees and \$6,489 in mitigation and in-lieu fees. The Rate Stabilization Fund is used to dampen revenue fluctuations or unexpected operational expenses and receives funding from the operating budget. The District anticipates a contribution of \$60,000 in FY2024-25 and FY2025-26. The Operating and Emergency Fund is to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the ability to sustain safe and reliable services and receives funding from the operating budget. In FY2024-25, the District projects a contribution of \$238,577 and anticipates a contribution of \$77,795 in FY2025-26. The District will contribute \$126,750 to the Pension Unfunded Accrued Liability Reserve Fund for FY2024-25 and FY2025-26.

Reserve Accounts (Continued)

Non-Potable Water - Unrestricted Reserves

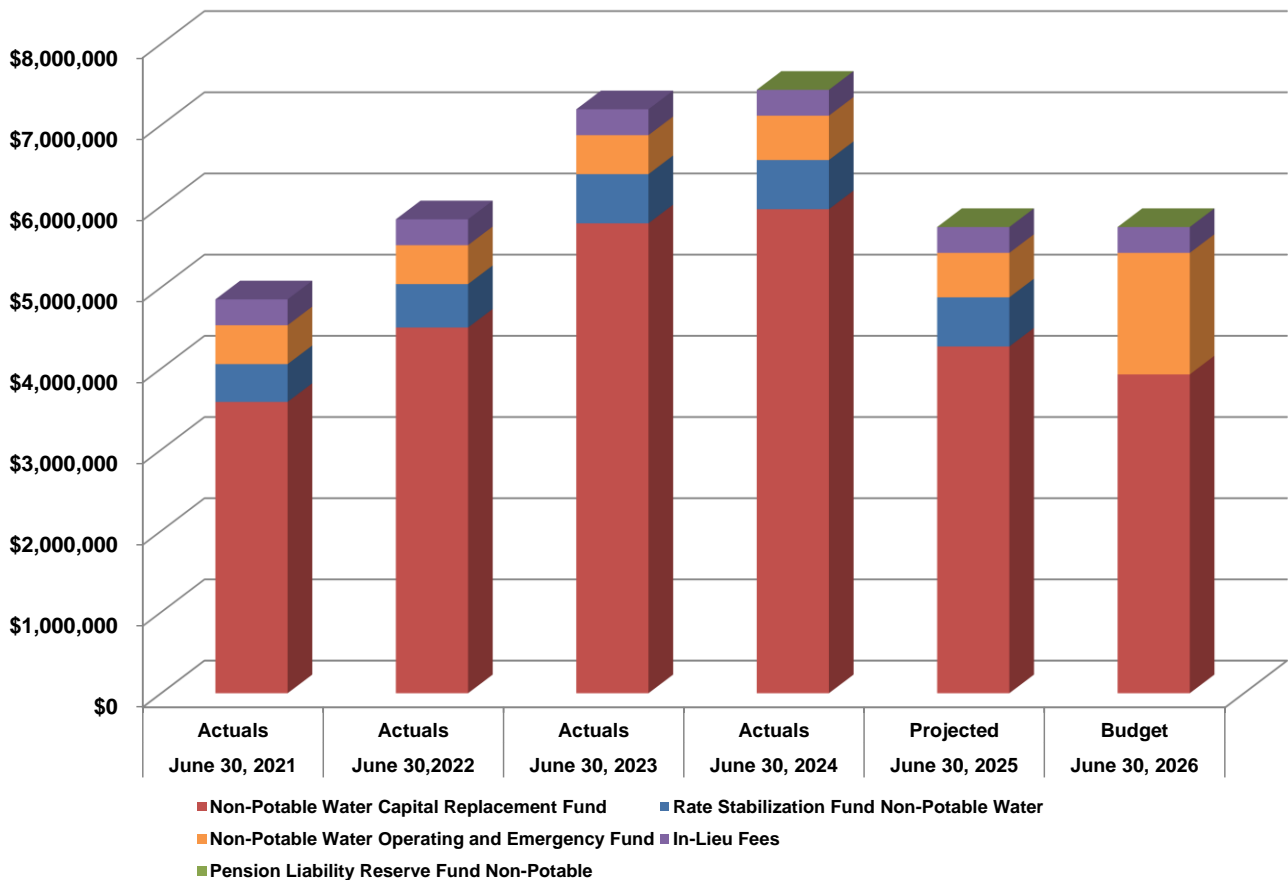


Figure 14 – Unrestricted Non-Potable Water Reserves

The graph above reflects the various unrestricted reserve funds for the Non-Potable Water Operations.

In FY2024-25, Non-Potable Water Funds appropriated approximately \$1,951,200 toward Capital Projects and \$78,000 toward Fixed Assets. The FY2025-26 budget does not include appropriations from Non-Potable Water Funds toward Capital Projects or Fixed Assets. The Non-Potable Water Capital Replacement Fund receives funding from capital replacement contributions. The Capital Replacement Contributions for FY2024-25 are projected to be approximately \$446,000. This contribution will improve the District's ability to pay for future capital projects. The Rate Stabilization Fund is used to dampen revenue fluctuations or unexpected operational expenses and receives funding from the operating budget. The District does not project a contribution to the fund for FY2024-25 or FY2025-26. The Operating and Emergency Fund is to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the ability to sustain safe or reliable services and receives funding from the operating budget. In FY2024-25, the District projects a contribution of \$1,163. For FY2025-26, a transfer from the Rate Stabilization Fund into the Operating and Emergency Fund in the amount of \$949,356 is anticipated to balance the budget. In FY2024-25, the District started contributing to the Pension Unfunded Accrued Liability Reserve Fund, there are no anticipated contributions for FY2024-25 and FY2025-26.

Reserve Accounts (Continued)

Wastewater - Unrestricted Reserves

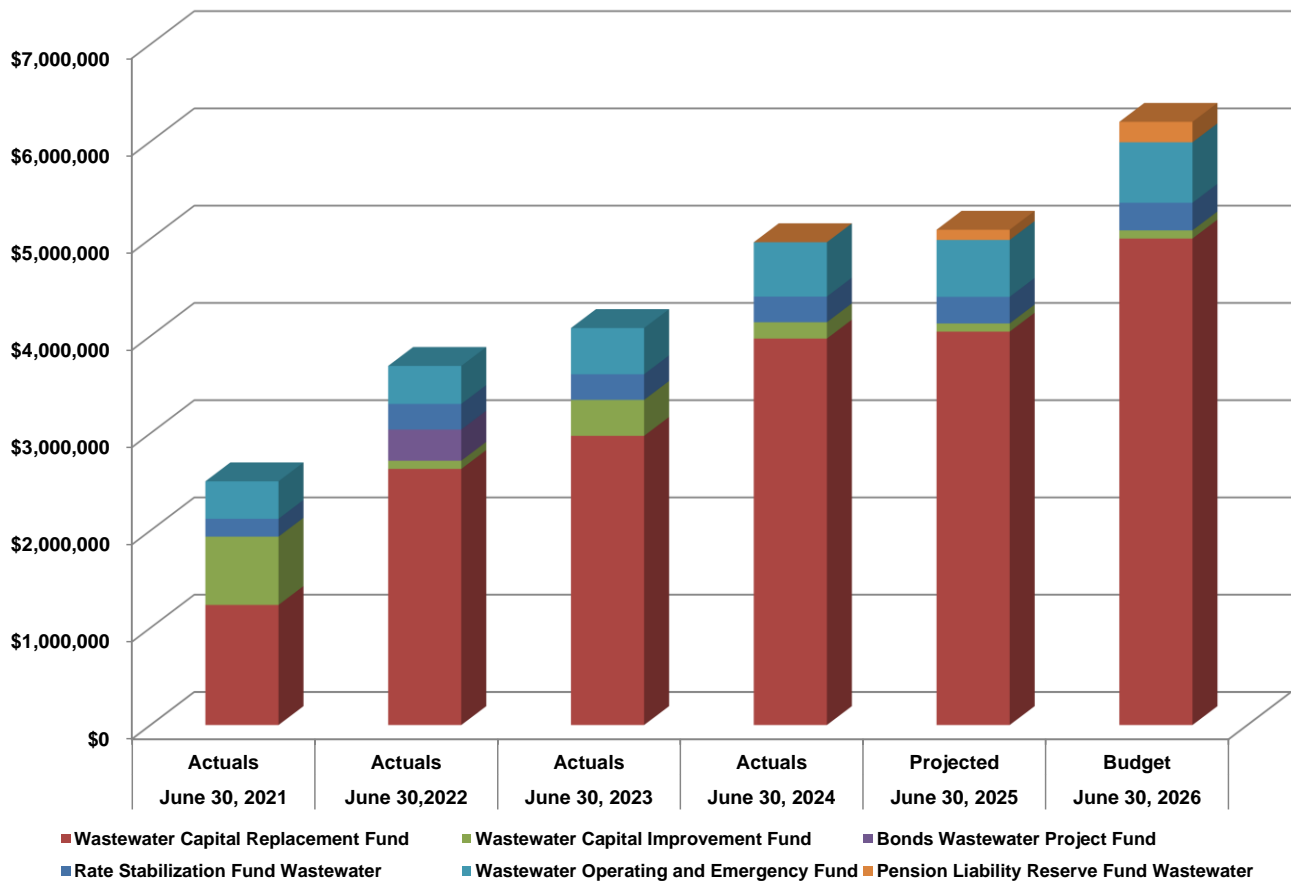


Figure 15 – Unrestricted Wastewater Reserves

The graph above reflects the various unrestricted reserve funds for the Wastewater Operations.

In FY2024-25 Wastewater funds appropriated approximately \$835,000 toward Capital Projects and \$87,500 toward Fixed Assets. The FY2025-26 budget will appropriate \$195,000 from Wastewater funds toward Capital Projects, there will not be appropriations toward Fixed Assets. The Wastewater Capital Replacement Fund receives funding from capital replacement contributions. The Capital Replacement Contribution for FY2024-25 is projected to be \$1,324,000. The Capital Improvement Fund receives funding from connection fees, in FY2024-25 the District did not receive connection fees. The Rate Stabilization Fund is used to dampen revenue fluctuations or unexpected operational expenses and receives funding from the operating budget. The District projects a contribution of \$10,000 for both FY2024-25 and FY2025-26. The Operating and Emergency Fund is to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the ability to sustain safe or reliable services and receives funding from the operating budget. In FY2024-25, the District projects a contribution of \$25,822 and anticipates contributing \$37,543 in FY2025-26. In FY2024-25, the District started contributing to the Pension Unfunded Accrued Liability Reserve Fund, the anticipated contribution for both FY2024-25 and FY2025-26 is \$105,000.

Debt Service

The District's debt rating is "AA" from Standard & Poor's. The debt rating was upgraded on October 12, 2016, from "AA-" to "AA".

The District's outstanding debt consists of the Series 2011A/2016A Water and Wastewater Revenue Bonds.

The District issued \$9,630,000 in 2011A Project bonds in September 2011. Proceeds of the bonds funded \$6,508,000 of water capital projects and \$2,447,000 of wastewater capital projects. Subsequently in September 2016, the District advance refunded the 2011A bonds and obtained additional funding in the amount of \$6,000,000, with the issuance of the Water and Wastewater Refunding Revenue Bonds Series 2016A, for water projects. Refunding resulted in more than \$663,000 in net present value savings, lowering the District's annual debt service payment.

The annual debt service payments for FY2025-26 on the Series 2011A/2016 will be approximately \$1,048,931. Approximately \$190,613 is paid with sewer service revenues. The remaining \$858,318 is paid with water revenue. A complete debt service schedule is located in Appendix #4.

A condition of the 2011A/2016 Refunding Revenue Project Bonds issuance is the maintenance of a minimum debt service coverage ratio of 1.15%. The District has adopted a formal debt policy and no legal debt limit; however, the District's future borrowing capacity is limited by the debt coverage ratio required by existing bond covenants. The District's debt service coverage ratio for FY2025-26 is budgeted to 3.51 for Water and 7.84 for Wastewater.

The following pages illustrate the District's actual debt service coverage. Over the past several years, a concerted effort has been made to improve debt service ratios to stay well above the 1.15% debt service ratio required by bond covenants.

Water Debt Service Ratio

	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Projections FY 2024-25	Budget FY 2025-26
Revenues					
Water Sales:					
Potable	\$ 12,280,448	\$ 9,209,757	\$ 10,602,546	\$ 13,272,982	\$ 13,671,300
Recycle/Non-Potable	4,383,675	3,573,563	3,304,164	4,120,825	4,015,538
Water Sales to Pleasant Valley	1,677,229	1,608,935	1,998,484	1,753,000	1,643,766
Meter Service Charge	2,515,456	2,608,044	2,717,519	2,927,607	3,642,600
Special Services	50,750	48,513	58,024	52,100	54,000
Pump Zone Charges	47,212	35,239	31,408	42,000	35,000
Miscellaneous	15,804	47,591	4,156	1,500	-
Interest Revenues	102,841	1,074,433	1,690,219	1,363,000	1,053,000
Taxes	721,241	772,770	805,988	843,500	885,120
Mitigation & In-Lieu Fees	-	298,743	4,205,860	6,489	-
Rate Stabilization Contribution	-	-	-	-	949,356
GAC Reimbursement	16,191,774	-	-	-	-
Capital Fees	-	55,575	177,575	24,000	-
Total Revenues	\$ 37,986,430	\$ 19,333,163	\$ 25,595,943	\$ 24,407,003	\$ 25,949,680
Expenses					
Production	\$ 11,372,011	\$ 8,710,941	\$ 9,824,834	\$ 11,345,834	\$ 11,323,561
Salaries & Benefits	2,408,086	2,566,876	2,968,890	3,312,201	3,862,799
Outside Contracts & Professional Services	1,725,735	1,466,822	1,975,296	2,387,357	3,649,140
Supplies & Services	2,060,488	2,150,410	2,500,011	3,566,201	4,101,316
Total Expenses	\$ 17,566,320	\$ 14,895,049	\$ 17,269,031	\$ 20,611,593	\$ 22,936,816
Net Operating Revenues	\$ 20,420,110	\$ 4,438,114	\$ 8,326,912	\$ 3,795,410	\$ 3,012,864
Debt Service	853,681	845,806	852,031	844,931	858,319
Debt Service Coverage Ratio	10.71	5.25	9.77	4.49	3.51

Water Debt Coverage Ratio

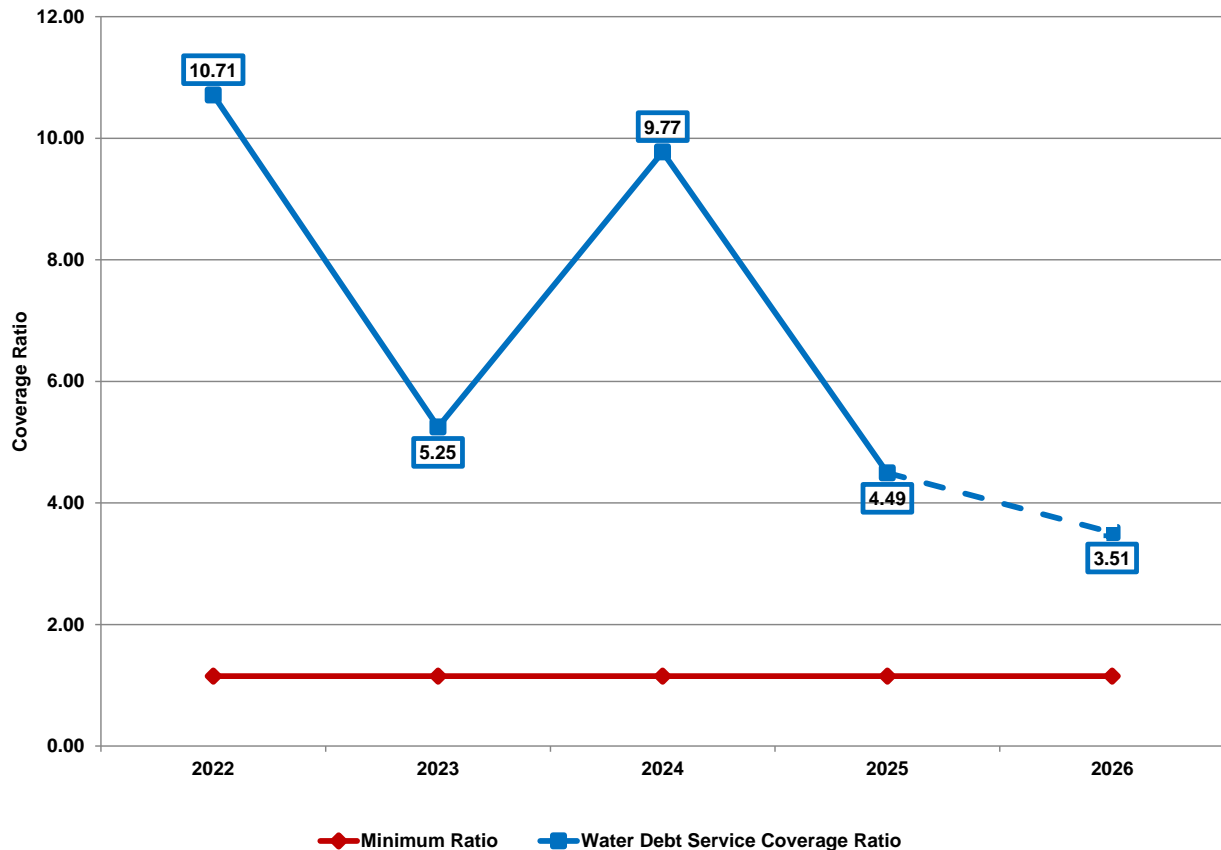


Figure 16 – Historical Debt Service Coverage Ratios – Water

Wastewater Debt Service Ratio

	Actuals FY 2021-22	Actuals FY 2022-23	Actuals FY 2023-24	Projections FY 2024-25	Budget FY 2025-26
Revenues					
Sewer Service Charge	\$ 4,092,891	\$ 4,426,781	\$ 4,764,475	\$ 5,325,219	\$ 6,282,400
Special Services	14,793	16,919	19,606	21,000	22,000
Miscellaneous	8,068	3,447	1,721	750	-
Interest Revenues	27,073	201,853	399,502	340,000	263,000
Capital Fees	-	233,750	1,804,550	-	-
Total Revenues	\$ 4,142,825	\$ 4,882,750	\$ 6,989,854	\$ 5,686,969	\$ 6,567,400
Expenses					
Production	\$ 11,521	\$ 7,853	\$ 9,134	\$ 11,100	\$ 9,000
Salaries & Benefits	1,296,662	1,382,165	1,598,634	1,783,493	2,079,969
Outside Contracts & Professional Services	857,118	1,211,828	1,239,356	1,487,790	2,097,153
Supplies & Services	470,728	527,485	535,519	748,064	886,123
Total Expenses	\$ 2,636,029	\$ 3,129,331	\$ 3,382,643	\$ 4,030,447	\$ 5,072,245
Net Operating Revenues	\$ 1,506,796	\$ 1,753,419	\$ 3,607,211	\$ 1,656,522	\$ 1,495,155
Debt Service	190,950	189,525	187,900	191,700	190,613
Debt Service Coverage Ratio	7.89	9.25	19.20	8.64	7.84

Wastewater Debt Coverage Ratio

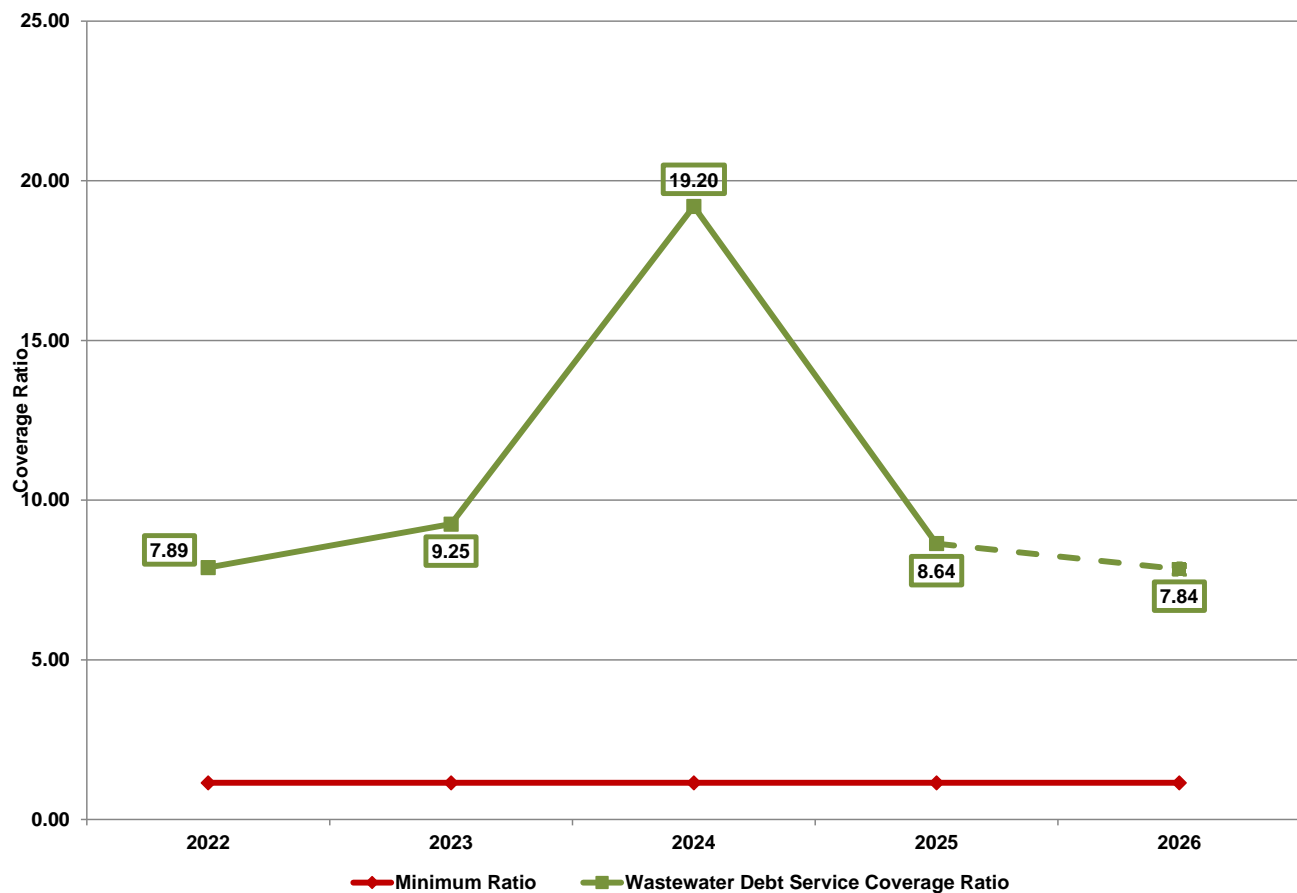


Figure 17 – Historical Debt Service Coverage Ratios – Wastewater

Appendices

ARROYO SANTA ROSA VALLEY BASIN

GROUNDWATER SUSTAINABILITY AGENCY

Camrosa Water District - 7385 Santa Rosa Road - Camarillo, CA 93012

MEMBERS OF THE BOARD

HOMER ARRENDONDO, *Ventura County Public Works Agency*

BEN FISCHETTI, *Ventura County Public Works Agency*

JEFFREY C. BROWN, *Camrosa Water District*

TERRY L. FOREMAN, *Camrosa Water District*

TIMOTHY H. HOAG, *Camrosa Water District*

ANDREW F. NELSON, *Camrosa Water District*

EUGENE F. WEST, *Camrosa Water District*

Fiscal Year 2025-26 Budget

Overview

The Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVBGSA) presents the Fiscal Year (FY) 2024-25 budget. It describes the governance and purpose of the ASRVBGSA, the plan for the annual budget, the basis of accounting, and the budgeted amounts for each authorized classification.

Agency Governance

The ASRVBGSA is organized under a joint powers of authority agreement (JPA) between the Camrosa Water District and the County of Ventura. Camrosa is the water purveyor for the Santa Rosa Valley and the largest producer of groundwater from the Santa Rosa Basin; the County retains land-use jurisdiction over the unincorporated valley. The six-member Board of Directors holds meetings as necessary. Meetings are publicly noticed.

The GSA is staffed by an Executive Director, treasurer, controller, and auditor, appointed by the Board. The GSA Board appointed Norman Huff, the General Manager of the Camrosa Water District, as Interim Executive Director, and determined that the auditor of the Camrosa Water District's finances should also audit the ASRVBGSA. According to the JPA, the treasurer and controller positions shall be filled by Camrosa Water District staff. Currently, Tamara Sexton, Camrosa Deputy General Manager/Finance, acts as treasurer, and Sandra Llamas, Camrosa Senior Accountant, as controller. Other duties and activities necessary to accomplish the ASRVBGSA's business are carried out by Camrosa Water District employees and authorized vendors.

Agency Purpose

The purpose of the ASRVBGSA is, as defined by the Sustainable Groundwater Management Act (SGMA), the agency's enabling legislation, to achieve sustainability within the Santa Rosa Basin by 2042. The vehicle for achieving this, and the primary focus of the agency this fiscal year, is the implementation of key elements in the Groundwater Sustainability Plan (GSP).

The GSP is a management plan document that evaluates sustainability as it relates to six indicators of basin health: groundwater levels, groundwater storage, seawater intrusion, water quality, land subsidence, and groundwater-surface water interconnection. The GSP sets minimum thresholds for each of the applicable criteria and associated management actions to avoid undesirable results and achieve sustainability.

On April 28, 2025, The Department of Water Resources (Department) notified the ASRVBGSA that the Department had evaluated the ASRVBGSA's submitted GSP and has determined that the GSP is approved. The accompanying Staff Report described that the GSP satisfies the objectives of the SGMA and substantially complies with GSP Regulations. The Staff Report also proposed recommended corrective actions that the Department believes will enhance the GSP and facilitate future evaluation by

the Department. The Department strongly encouraged that the recommended corrective actions be given due consideration and suggested incorporating all resulting changes to the GSP in future updates.

FY25-26 Budget Development

The ASRVBGSA was initially funded through matched contributions from Camrosa Water District and the County of Ventura. Contributions from the County ended in FY2021-22. The ASRGSA received a Proposition 1 Sustainable Groundwater Planning Grant of \$177,081, which has been fully invoiced to the DWR.

The ongoing administration of the GSA is now funded solely by Camrosa Water District. The FY2025-26 GSA budget includes the annual reporting, initiation of a pumping fee rate study, and administrative functions. Camrosa's FY2025-26 budget has sufficient funds to cover the GSA for the upcoming fiscal year.

Arroyo Santa Rosa GSA Annual Budget FY2025-26							
<u>Transfer In</u>	Object Code	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25 EOY	FY25-26
Camrosa Water District		Actuals	Actuals	Actuals	Budget	Projections	Budget
Contribution Budgeted		\$ 650,000	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Transfer from Reserves		\$ -	\$ 107,203	\$ 101,787	\$ 195,375	\$ -	\$ 128,426
County of Ventura		\$ 67,458			-		
TOTAL TRANSFERS IN		\$ 717,458	\$ 107,203	\$ 181,787	\$ 275,375	\$ 80,000	\$ 128,426
<u>Administrative Fees</u>							
Communications	50210	\$ 7,749	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Contracts	50220						
Audio/Visual (meetings)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing (process TBD)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services		\$ 7,749	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Calibration Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Installation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Room Rental (meetings)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	50230	\$ 331,537	\$ 274,074	\$ 175,311	\$ 251,775	\$ 46,375	\$ 113,146
Annual Reporting (Intera)			\$ -	\$ 54,248	\$ 42,500	\$ 43,000	\$ 43,775
Auditing Services			\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Services (Intera)		\$ 302,392	\$ 229,561	\$ 104,378	\$ 85,000	\$ -	\$ -
Engineering Services (Stantec)		\$ 7,324	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Reporting			\$ -	\$ -	\$ -	\$ -	\$ -
GSA Administration			\$ -	\$ -	\$ 50,000	\$ -	\$ -
Monitoring Program			\$ -	\$ -	\$ 5,150	\$ -	\$ 5,305
Project Management (Bondy)		\$ 21,821	\$ 44,513	\$ 16,685	\$ 19,125	\$ 3,375	\$ 14,066
Rate Pumping Fee Study			\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Materials & Supplies	50260		\$ 2,897	\$ -	\$ 5,600	\$ -	\$ 5,600
Check stock			\$ -	\$ -	\$ 500	\$ -	\$ 500
General postage			\$ -	\$ -	\$ 100	\$ -	\$ 100
Stakeholder meeting supplies			\$ -	\$ -	\$ -	\$ -	\$ -
Printing & mailing			\$ 2,392	\$ -	\$ 2,500	\$ -	\$ 2,500
Public Hearing notification			\$ 505	\$ -	\$ 2,500	\$ -	\$ 2,500
Office supplies			\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	50280	\$ 2,599	\$ 4,831	\$ 656	\$ 10,000	\$ 2,065	\$ 1,680
Dues & Subscriptions	50290	\$ 765	\$ 918	\$ 4,060	\$ 5,000	\$ 4,060	\$ 5,000
ACWA		\$ 765	\$ 918	\$ 4,060	\$ 5,000		\$ 5,000
Conference & Travel	50300			\$ -	\$ -	\$ -	\$ -
Safety & Training	50310			\$ -	\$ -	\$ -	\$ -
Board Expenses	50330			\$ -	\$ -	\$ -	\$ -
Fees & Charges	50350	\$ 490	\$ 439	\$ 635	\$ 1,000	\$ 680	\$ 1,000
Banking fees		\$ 490	\$ 439	\$ 635	\$ 1,000	\$ 680	\$ 1,000
Insurance	50360	\$ 1,125	\$ 1,125	\$ 1,125	\$ 2,000	\$ 1,125	\$ 2,000
JPIA premiums		\$ 1,125	\$ 1,125	\$ 1,125	\$ 2,000	\$ 1,125	\$ 2,000
TOTAL ADMINISTRATIVE FEES		\$ 344,265	\$ 284,284	\$ 181,787	\$ 275,375	\$ 54,305	\$ 128,426
<u>Non-Operating Revenues</u>							
Grant Revenue		\$ -	\$ 177,081	\$ -	\$ -	\$ -	\$ -

Code		Combined	Combined	5	10	11	12	22	24	25	26	52	53	57
Benefits		\$ 5,989,557	\$5,942,767	\$5,942,767										\$5,942,767
50140		\$ 4,514,045	\$4,503,900	\$4,503,900										4,503,900
	Salaries	\$ 759,559	\$ 735,871	\$ 735,871										735,871
	Medical	\$ 34,872	\$ 36,003	\$ 36,003										36,003
	Dental	\$ 6,530	\$ 6,530	\$ 6,530										6,530
	Vision	\$ 52,873	\$ 59,239	\$ 59,239										59,239
	Workman's Comp	\$ 65,451	\$ 65,311	\$ 65,311										65,311
	Medicare	\$ 4,016	\$ 3,031	\$ 3,031										3,031
	Social Security	\$ 525,223	\$ 505,148	\$ 505,148										505,148
	PERS-Normal Cost	\$ 26,988	\$ 27,734	\$ 27,734										27,734
	STD, LTD AND LIFE INSURANCE													
	Utilities	\$ 134,500	\$ 129,500	\$ 129,500							\$44,500	\$65,000	\$0	\$20,000
	SCE	\$ 82,000	\$ 82,000								42,000	20,000		82,000
	Gas	\$ 2,500	\$ 2,500								2,500			2,500
	Water-in-house	\$ 50,000	\$ 45,000									45,000		45,000
	Communications	\$ 80,350	\$ 84,600	\$ 84,600							\$0	\$0	\$0	\$84,600
	Answering Service	\$ 6,100	\$ 6,200											6,200
	ISP Internet & Cable News	\$ 19,000	\$ 23,000											23,000
	Mobile Devices	\$ 53,500	\$ 53,500											53,500
	Satellite Phones	\$ 1,750	\$ 1,900											1,900

Code		Combined	Combined	5	10	11	12	22	24	25	26	52	53	57
50220		\$	3,854,440	\$	4,367,163	\$	836,763	\$50,000	\$13,000	\$101,300	\$92,500	\$444,000	\$1,196,500	\$1,127,000
Outside Contracts		\$	3,854,440	\$	4,367,163	\$	836,763	\$50,000	\$13,000	\$101,300	\$92,500	\$444,000	\$1,196,500	\$1,127,000
Air Conditioner Maintenance		\$	5,500	\$	5,500							5,500	6,000	3,000
Air Compressor Maintenance		\$	13,500	\$	13,500							1,500	13,500	13,500
Achenry Migration		\$	-	\$	10,000	10,000							22,000	14,000
Analyzer Maintenance (HACH)		\$	36,000	\$	36,000								8,500	8,500
Analyzer Maintenance (HACH) RMWTP		\$	7,500	\$	8,500								2,500	5,000
Backflow Testing		\$	5,000	\$	5,000								85,000	15,000
Barscreen Maintenance		\$	100,000	\$	100,000									100,000
Cloud Hosting Fees -GISv5 Environment		\$	-	\$	28,800	28,800						3,500	28,800	28,800
Consumer Confidence Rpt		\$	3,000	\$	3,500									3,500
Converting AsBuilt's to GIS		\$	3,000	\$	3,000	3,000								3,000
County ShapeFile Updates		\$	3,400	\$	3,400	3,400								3,400
Courier Service		\$	5,000	\$	4,800				4,800					4,800
Cross-Connection Control Program		\$	20,000	\$	160,000								80,000	160,000
Customer Receipt Proc. Svcs		\$	10,000	\$	7,500				7,500					7,500
Data Management Program/Software		\$	-	\$	8,000	50,000						8,000		50,000
Dig Alert (USA-Underground Svc Alert)		\$	7,500	\$	8,000									8,000
Distribution Maintenance		\$	450,000	\$	450,000								400,000	450,000
DOT Random Survey		\$	500	\$	500									500
Employment Background/Physical		\$	2,200	\$	2,200									2,200
Facility Tour contracts (tent, bus, sound)		\$	16,000	\$	20,000									20,000
Fuel Tank Inspections		\$	-	\$	15,000									15,000
General Labor		\$	11,000	\$	11,000							15,000		15,000
GIS Support Contract		\$	100,000	\$	100,000	100,000						10,000		11,000
Grounds Cleaning		\$	100,000	\$	100,000							30,000	20,000	100,000
Hepatitis Shots		\$	400	\$	400									400
Hydrant Repair/Maint.		\$	40,000	\$	40,000							40,000		40,000
Incode Out of Scope		\$	5,000	\$	5,000	5,000								5,000
Info Send		\$	65,000	\$	65,000				65,000					65,000
Info Send-Insert Mailing		\$	8,000	\$	8,000				4,000					8,000
Information Systems Support & Maintenance		\$	25,000	\$	30,000	30,000								30,000
Inspection Services		\$	50,000	\$	50,000		50,000							50,000
IT Managed Service Provider (All Connected)		\$	255,000	\$	285,000	285,000						25,000		285,000
Janitor Service		\$	25,000	\$	25,000									25,000
Lab waste disposal		\$	10,000	\$	10,000					10,000				10,000
Landscaping		\$	30,000	\$	30,000							30,000		30,000
Lead Service Line Inventory (Regulatory Requirement)		\$	80,000	\$	-									-
Leak Detection		\$	16,000	\$	3,500									-
Maintenance Support - Alchemy		\$	3,500	\$	3,500	3,500								3,500
Maintenance Support- AMR (Aclara)		\$	25,500	\$	25,500	25,500								25,500
Maintenance Support- ArcGIS Desktop Basic (ESRI)		\$	12,000	\$	12,000	12,000								12,000
Maintenance Support- CIS		\$	110,040	\$	82,500	82,500								82,500
Maintenance Support- DigSmart Ticketing Annual Maint		\$	6,000	\$	6,000	6,000								6,000
Maintenance Support - Eagle Aerial		\$	12,000	\$	12,000							12,000		12,000
Maintenance Support-Fortnite 24/7 Router/Firewall Support		\$	8,300	\$	8,700	8,700								8,700
Maintenance Support- Hosted DNS		\$	1,550	\$	2,500	2,500								2,500
Maintenance Support- Tyler Software		\$	28,000	\$	30,000	30,000								30,000
Maintenance Support-ACAD (DLT/GDMS)		\$	1,300	\$	1,300	1,300								1,300
Maintenance Support-SCADA Rockwell PLC Software		\$	18,000	\$	18,900	18,900								18,900
Maintenance Support-SCADA Software		\$	50,000	\$	60,000	60,000								60,000
Maintenance Support-SCADA Team/Viewer		\$	5,000	\$	6,000	6,000								6,000
Maintenance Support- SCADA Win 911 Software		\$	2,500	\$	5,000	5,000								5,000
Maintenance Support - Thinking2 (website)		\$	5,000	\$	5,000	5,000								5,000
Maintenance Support - WIMS Software		\$	8,250	\$	8,663	8,663								8,663
Maintenance Support - Zoom		\$	3,600	\$	8,000	8,000								8,000
Manhole Rehabilitation		\$	200,000	\$	200,000									200,000
MCC IR Inspection and Cleaning		\$	150,000	\$	130,000							60,000	30,000	40,000
Meter Maintenance and Replacement		\$	-	\$	150,000							150,000		150,000
Metroscan CoreLogic		\$	2,000	\$	2,100	2,100								2,100
Offsite Water Quality Testing		\$	82,500	\$	82,500									82,500
Painting/Industrial Cleaning		\$	105,000	\$	105,000								40,000	105,000
Payment Processing -Invoice Cloud		\$	20,000	\$	20,000				20,000			20,000		20,000
Pest		\$	15,000	\$	20,000									20,000
Production Copying		\$	500	\$	500									500
Production Meter Calibration and Repair		\$	21,000	\$	21,000							12,000	5,000	4,000
Public Hearing Notice Advertisement		\$	4,000	\$	4,000									4,000
Raise valve stackings / Manholes		\$	210,000	\$	210,000							100,000	10,000	210,000
Reservoir Cleaning		\$	90,000	\$	90,000								30,000	90,000
Road Repair/Maint.		\$	70,000	\$	70,000									70,000
Sand Removal		\$	65,000	\$	65,000								65,000	65,000
SCADA Support Services		\$	70,000	\$	70,000									70,000
Security Service		\$	2,000	\$	8,000								10,000	20,000
Sewer Lift Maintenance		\$	20,000	\$	20,000							8,000		8,000
Sludge Pressing		\$	115,000	\$	115,000									115,000

Code	Combined	Combined	5	10	11	12	22	24	25	26	52	53	57	
Sludge Removal	\$ 120,000	\$ 125,000											125,000	125,000
Smart Cover System Maintenance	\$ -	\$ 50,000											50,000	50,000
TO Sewer Disposal Services	\$ 7,000	\$ 8,500											8,500	8,500
Tree and Site Maintenance	\$ 55,000	\$ 55,000								15,000	25,000	15,000		55,000
Trash Removal	\$ 15,000	\$ 16,500								6,000		3,000		16,500
Uniforms/Rug and Towel Service	\$ 25,000	\$ 25,000	20,000	5,000									7,500	25,000
Urban Water Use Objective (Reporting Requirement)	\$ 5,000	\$ -												-
Vehicle Lease	\$ 150,000	\$ 200,000								200,000				200,000
SSL Wildcard Certificates (Comodo)	\$ 3,400	\$ 3,400			3,400									3,400
VRSD	\$ 300,000	\$ 350,000											350,000	350,000
Water Softener	\$ 5,000	\$ 5,000									5,000			5,000
Water Loss Audit	\$ 3,000	\$ 3,000					3,000							3,000
Water Loss Control & Leak Detection	\$ 50,000	\$ 70,000					10,000				50,000	10,000		70,000
Watworth Rate Model	\$ -	\$ 15,000			15,000									15,000
Weed Abatement	\$ 50,000	\$ 50,000								50,000				50,000
Workflow App Annual Support	\$ 17,500	\$ 17,500			17,500									17,500

Code		Combined		Combined	5	10	11	12	22	24	25	26	52	53	57	
Professional Services		50230	\$ 1,218,450	\$ 1,379,130	\$10,000	\$861,630	\$65,000	\$85,000	\$65,000	\$0	\$0	\$0	\$225,000	\$49,500	\$18,000	\$1,379,130
Arbitrage			\$ 700	\$ 700		700										700
Audit			\$ 33,000	\$ 34,180		34,180										34,180
CAFR Review			\$ 600	\$ 600		600										600
CSMFO Budget Review			\$ 150	\$ 150		150										150
Defined Benefit Evaluation			\$ 25,000	\$ 10,000	10,000											10,000
Digital AI Assessment			\$ -	\$ 65,000			65,000									65,000
Employee Organization Assessment Needs			\$ 50,000	\$ -												0
On-Call Engineering Services			\$ 75,000	\$ 75,000				75,000								75,000
Financial Advisor			\$ 20,000	\$ 20,000		20,000										20,000
Grant Applications (monitoring, applications, admin)			\$ 50,000	\$ 65,000		65,000										65,000
In-Lieu Fee Study			\$ 50,000	\$ 10,000				10,000								10,000
Investment Policy Review			\$ 6,000	\$ 6,000		6,000										6,000
Master Plan			\$ 400,000	\$ 550,000		550,000										550,000
Master Plan Program EIR			\$ 100,000	\$ 100,000		100,000										100,000
OPV Basin - As needed services			\$ -	\$ 30,000									18,000	12,000		30,000
Preliminary Design PV #3			\$ -	\$ 72,000									72,000			72,000
Public Relations			\$ 25,000	\$ 35,000		35,000										35,000
PV Modeling			\$ 120,000	\$ 20,000									20,000			20,000
PV Modeling Project Manager			\$ 18,000	\$ 2,500									2,500			2,500
Rate Consultant			\$ -	\$ 50,000		50,000										50,000
Santa Rosa Basin GSA			\$ 80,000	\$ -												-
TMDL			\$ 15,000	\$ 18,000					65,000						18,000	18,000
Urban Water Management Plan			\$ -	\$ 65,000												65,000
Well Asset Management			\$ 150,000	\$ 150,000									112,500	37,500		150,000
Pipeline Maintenance		50240	\$ 490,000	\$ 490,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$380,000	\$80,000	\$30,000	\$490,000
Unscheduled Leak Repairs			\$ 490,000	\$ 490,000									380,000	80,000	30,000	490,000
Small Tools & Equipment		50250	\$ 47,350	\$ 47,350	\$ 0	\$4,000	\$ 0	\$850	\$ 0	\$ 0	\$11,000	\$2,000	\$20,000	\$4,500	\$5,000	\$47,350
Ergonomic office equipment			\$ 4,000	\$ 4,000		4,000										4,000
Hand Tools			\$ 28,100	\$ 28,100				850			750	2,000	15,000	4,500	5,000	28,100
Lab Equipment			\$ 7,000	\$ 7,000							7,000					7,000
RMWTP-Hand Tools		001	\$ 5,000	\$ 5,000									5,000			5,000
Sampling Tools			\$ 3,250	\$ 3,250							3,250					3,250

Code	50260	Materials & Supplies	Combined	Combined	5	10	11	12	22	24	25	26	52	53	57	
			\$ 1,513,215	\$ 1,563,715	\$ 0	\$33,500	\$ 0	\$250	\$ 0	\$3,500	\$38,965	\$125,000	\$1,188,000	\$37,000	\$157,500	\$1,563,715
		Argon Gas/Welding Gas	\$ 6,300	\$ 6,300							3,300	3,000				6,300
		Business Cards	\$ 1,000	\$ 1,000		1,000										1,000
		Check Stock/Tax Forms	\$ 3,000	\$ 1,000		1,000										1,000
		Chemicals (Ammonia, Alum, Chlorine, CO2, Misc)	\$ 320,000	\$ 405,000									285,000		120,000	405,000
		Distilled Water Svc	\$ 1,715	\$ 1,715							715				1,000	1,715
		Door Hangers	\$ 1,000	\$ 1,000						1,000						1,000
		Equip/Glassware	\$ 8,800	\$ 8,800							8,800					8,800
		Flags	\$ 1,000	\$ 1,000								1,000				1,000
		Fuel	\$ 150,000	\$ 155,000								110,000				155,000
		GAC Media Replacement	\$ 180,000	\$ 220,000									30,000	10,000	5,000	220,000
		General Materials	\$ 10,000	\$ 10,000									10,000			10,000
		General Postage Charges	\$ 5,000	\$ 6,500		6,500										6,500
		Kitchen/Restroom Supplies	\$ 4,000	\$ 10,000		10,000										10,000
		Office Supplies	\$ 7,000	\$ 14,000		14,000										14,000
		Parcel Service	\$ 500	\$ 500		500										500
		Petroleum Lubricants	\$ 10,500	\$ 10,500								-	6,000	3,000	1,500	10,500
		Pipe Supplies	\$ 40,000	\$ 40,000									20,000	20,000		40,000
		Print Cartridges (5si,Laser,Epson color)	\$ 7,000	\$ -												-
		Pump Packing/Hoses	\$ 77,050	\$ 77,050									3,000	4,000	30,000	77,050
		Reagents	\$ 8,000	\$ 8,000									30,000			8,000
		Recertification Samples	\$ 1,850	\$ 1,850		500		250								1,850
		Reference Materials	\$ 9,000	\$ 9,000												9,000
	001	RMWTP- Cartridge Filters	\$ 500,000	\$ 500,000									9,000			500,000
	001	RMWTP-Chemicals	\$ 10,000	\$ 10,000									10,000			10,000
	001	RMWTP-Reagents	\$ 40,000	\$ 40,000									40,000			40,000
		RMWTP-Supplies and Materials	\$ 85,000	\$ -												-
		Salt/Chlorine	\$ 11,000	\$ 11,000								6,000	5,000			11,000
		Supplies/Parts	\$ 1,500	\$ 1,500						1,500						1,500
		Tour Materials	\$ 5,000	\$ 5,000								5,000				5,000
		Underground Service Alert Supplies	\$ 1,000	\$ 1,000						1,000						1,000
		Water Efficient Devices														

Code		Combined	Combined	5	10	11	12	22	24	25	26	52	53	57
Repair Parts & Equipment Maintenance		\$ 1,383,000	\$ 1,485,000	\$0	\$0	\$72,000	\$0	\$0	\$0	\$10,000	\$80,500	\$782,500	\$385,000	\$135,000
BluePrint/Plotting Supplies/Services						15,000				-				15,000
Calibrate Balances		\$ 7,500	\$ 15,000											1,000
Certify Hoods		\$ 1,000	\$ 1,000							1,000				1,000
Control Valves		\$ 80,000	\$ 80,000									40,000	40,000	80,000
Electrical/Instrumentation		\$ 105,000	\$ 105,000								5,000	45,000	45,000	105,000
General Repairs		\$ 82,500	\$ 82,500								15,000	27,500	20,000	82,500
Generators Maintenance		\$ 80,000	\$ 80,000								25,000	35,000	-	80,000
Hydrants		\$ 55,000	\$ 55,000									50,000	5,000	55,000
Information System Support & Maintenance		\$ 30,000	\$ 54,000			54,000								54,000
Instrument Repairs-Lab		\$ 2,000	\$ 2,000							2,000				2,000
Metals Analyzer Maintenance		\$ 6,000	\$ 6,000							6,000				6,000
Metering Repair & Equipment Maintenance		\$ 450,000	\$ 500,000									400,000	100,000	500,000
Printer Maintenance		\$ 2,500	\$ 3,000			3,000								3,000
Motor Repair		\$ 115,000	\$ 115,000									40,000	45,000	115,000
Pump Repair		\$ 125,000	\$ 125,000									30,000	70,000	125,000
RMWTP		\$ 50,000	\$ 50,000									50,000		50,000
Site Rehab (well etc)		\$ 35,000	\$ 35,000									20,000	15,000	35,000
Telephone Maintenance		\$ 500	\$ 500								500			500
Tractor/Forklift Maintenance		\$ 20,000	\$ 20,000								20,000			20,000
Vehicle maintenance		\$ 15,000	\$ 15,000								15,000			15,000
VFDs		\$ 120,000	\$ 120,000									45,000	45,000	120,000
Legal Services		\$ 150,000	\$ 305,000	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$108,000	\$72,000	\$305,000
Legal Counsel		\$ 35,000	\$ 120,000		120,000							-	-	120,000
Legal Counsel-Special Counsel		\$ 115,000	\$ 185,000		5,000							108,000	72,000	185,000
Dues & Subscriptions		\$ 63,950	\$ 57,000	\$7,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000
ACWA		\$ 26,000	\$ 27,500		27,500									27,500
AWA		\$ 6,600	\$ 8,000		8,000									8,000
AWWA		\$ 2,700	\$ 2,850		2,850									2,850
CASA		\$ 6,000	\$ 6,500		6,500									6,500
CMUA		\$ 4,500	\$ 5,000		5,000									5,000
CWEA		\$ 3,000	\$ -											-
IT Knowledge Base		\$ 500	\$ -											-
Memberships		\$ 3,000	\$ 3,000	3,000										3,000
Recertifications		\$ 4,000	\$ 4,000	4,000										4,000
VCSDA		\$ 150	\$ 150		150									150
Water Reuse		\$ 1,600	\$ -											-
WCVC		\$ 5,000	\$ -											-
Conference & Travel		\$ 24,900	\$ 28,400	\$6,600	\$21,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,400
ACWA		\$ 17,000	\$ 17,000	4,000	13,000									17,000
AWA		\$ 1,600	\$ 1,600	600	1,000									1,600
CASA		\$ 3,000	\$ 4,500		4,500									4,500
General Meetings		\$ 1,000	\$ 3,000		3,000									3,000
SWRCB/Legislature		\$ 2,000	\$ 2,000	2,000										2,000
VCSDA		\$ 300	\$ 300		300									300

Code		5	10	11	12	22	24	25	26	52	53	57
Safety & Training		50310										
Employee Recognition												
Education Courses												
Safety Lunchions												
Safety Shoes												
Technical Seminars/Safety Training												
Board Expense		50330										
Directors Fees												
Election Costs												
Bad Debt		50340										
Bad Debt												
Fees and Charges		50350										
Annual ELAP Accreditation Fee												
Annual Waste Disch Permit												
Bank Fees												
City of Camarillo Encroachment Permit												
Collection Agency												
EPA Fees												
GASB 68 Report												
GMA Extracdon Fees												
Health Savings Administration Fee												
LAFCO												
IMWPRCA												
Other												
Permits & Inspections												
SWRCB groundwater filing												
SWRCB Water System Fees												
Ventura Co. Annual Excavation Permit												
Ven Co. HazMat Fee (fuel tanks)												
Ventura Co. Generator Permits												
Ventura Co. Watershed												
Willmington Trustee Fees												
Insurance		50380										
Claims against Self-Insurance												
Liability												
Property (Auto) & Cyber												

Schedule of Water and Wastewater Rates

The following table shows the customer class details of the District's water and wastewater rates:

Meter Service Charges

Potable Water					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)
Master Metered	\$6.90	\$7.92	\$8.47	\$9.24	\$10.29
3/4"	\$14.85	\$17.08	\$19.19	\$21.92	\$24.94
1"	\$26.61	\$30.64	\$35.06	\$40.69	\$46.63
1.5"	\$55.97	\$64.48	\$74.66	\$87.54	\$100.76
2"	\$91.37	\$105.29	\$122.40	\$144.02	\$166.03
3"	\$203.50	\$234.54	\$273.64	\$322.95	\$372.77
4"	\$350.72	\$404.23	\$472.19	\$557.86	\$644.20
6"	\$527.61	\$608.13	\$710.76	\$840.12	\$970.34
8"	\$881.19	\$1,015.68	\$1,187.62	\$1,404.30	\$1,622.23
Fire Service					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)
1"	\$80.92	\$90.30	\$91.46	\$91.74	\$93.97
1.5"	\$80.92	\$90.30	\$91.46	\$91.74	\$93.97
2"	\$80.92	\$90.30	\$91.46	\$91.74	\$93.97
3"	\$80.92	\$90.30	\$91.46	\$91.74	\$93.97
4"	\$80.92	\$90.30	\$91.46	\$91.74	\$93.97
6"	\$122.23	\$136.41	\$138.16	\$138.58	\$141.95
8"	\$204.81	\$228.56	\$231.50	\$232.20	\$237.85
10"	\$544.57	\$607.72	\$615.54	\$617.41	\$632.42
Non-Potable Water					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)	(\$/Month)
Master Metered	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
3/4"	\$8.28	\$8.28	\$8.28	\$8.28	\$8.28
1"	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
1.5"	\$21.29	\$21.29	\$21.29	\$21.29	\$21.29
2"	\$32.48	\$32.48	\$32.48	\$32.48	\$32.48
3"	\$67.95	\$67.95	\$67.95	\$67.95	\$67.95
4"	\$114.51	\$114.51	\$114.51	\$114.51	\$114.51
6"	\$170.47	\$170.47	\$170.47	\$170.47	\$170.47
8"	\$282.30	\$282.30	\$282.30	\$282.30	\$282.30

Schedule of Water and Wastewater Rates (Continued)

Water Commodity Charges

Potable Water					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)
Residential, Master Meter, Domestic Agricultural					
Tier 1 - First 12 Units	\$4.16	\$4.40	\$4.70	\$4.99	\$5.26
Tier 2 - 13 Units and Higher	\$4.80	\$5.09	\$5.39	\$5.67	\$6.01
Commercial, Industrial, Public	\$4.80	\$5.09	\$5.39	\$5.67	\$6.01
Dedicated Irrigation	\$4.80	\$5.09	\$5.39	\$5.67	\$6.01
Fire Service	\$4.80	\$5.09	\$5.39	\$5.67	\$6.01
Temporary/Out of Bounds/Emergency Service	\$6.94	\$7.51	\$8.10	\$8.66	\$9.21
Non-Potable Water					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)
Non-Potable Irrigation Water	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Blended Non-Potable Agricultural	\$3.36	\$3.36	\$3.36	\$3.36	\$3.36
Non-Potable Commercial Agricultural - Contractual (:	TBD	TBD	\$2.40	\$2.40	\$2.40
Non-Potable Residential Landscape (SRM)	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Recycled Commercial Ag - Contractual (1)	TBD	TBD	\$2.40	\$2.40	\$2.40
Recycled Landscape Irrigation	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Recycled Surplus Water (Served Outside District)	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40

Wastewater Charges

Wastewater					
Description	Rate				
	July 2024	July 2025	July 2026	July 2027	July 2028
	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)
All Customers	\$48.77	\$54.14	\$60.11	\$66.73	\$74.08
Customers through City of Thousand Oaks	\$55.56	\$56.94	\$58.33	\$59.72	\$61.57

Notes:

Billing units in hundred cubic feet (HCF). One HCF equals 748 gallons. One acre-foot = 435.6 HCF.

(1) Contractual customer agreements increase January based on index of prior fiscal year.

(2) Pump Zone Surcharge: Applies to certain areas in the District that are situated at higher elevations; therefore require additional pumping for water delivery. Potable water pump zone charge is \$0.12 per HCF. Non-potable water pump zone charge is \$0.07 per

(3) Wildwood Estates Facilities Construction Fee is \$0.152 per HCF.

Outstanding Debt

Camrosa Water District			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
2026	288,932	760,000	1,048,932
2027	261,981	780,000	1,041,981
2028	238,144	815,000	1,053,144
2029	219,656	830,000	1,049,656
2030	201,850	845,000	1,046,850
2031	182,072	865,000	1,047,072
2032	168,300	175,000	343,300
2033	161,200	180,000	341,200
2034	153,800	190,000	343,800
2035	146,100	195,000	341,100
2036	138,100	205,000	343,100
2037	128,625	215,000	343,625
2038	117,625	225,000	342,625
2039	106,125	235,000	341,125
2040	94,125	245,000	339,125
2041	81,500	260,000	341,500
2042	68,250	270,000	338,250
2043	54,375	285,000	339,375
2044	39,750	300,000	339,750
2045	24,375	315,000	339,375
2046	8,250	330,000	338,250
TOTAL	\$2,883,135	\$8,520,000	\$11,403,135

Water Program			
Debt Service			
FY	Interest	Principal	Total
2026	263,319	595,000	858,319
2027	242,231	610,000	852,231
2028	223,619	635,000	858,619
2029	209,181	650,000	859,181
2030	195,257	660,000	855,257
2031	179,816	675,000	854,816
2032	168,300	175,000	343,300
2033	161,200	180,000	341,200
2034	153,800	190,000	343,800
2035	146,100	195,000	341,100
2036	138,100	205,000	343,100
2037	128,625	215,000	343,625
2038	117,625	225,000	342,625
2039	106,125	235,000	341,125
2040	94,125	245,000	339,125
2041	81,500	260,000	341,500
2042	68,250	270,000	338,250
2043	54,375	285,000	339,375
2044	39,750	300,000	339,750
2045	24,375	315,000	339,375
2046	8,250	330,000	338,250
TOTAL	\$2,803,923	\$ 7,450,000	\$10,253,923

Potable Water Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
2026	259,214	568,300	827,514
2027	239,071	582,700	821,771
2028	221,293	606,500	827,793
2029	207,502	620,900	828,402
2030	194,203	630,300	824,503
2031	179,456	644,700	824,156
2032	168,300	175,000	343,300
2033	161,200	180,000	341,200
2034	153,800	190,000	343,800
2035	146,100	195,000	341,100
2036	138,100	205,000	343,100
2037	128,625	215,000	343,625
2038	117,625	225,000	342,625
2039	106,125	235,000	341,125
2040	94,125	245,000	339,125
2041	81,500	260,000	341,500
2042	68,250	270,000	338,250
2043	54,375	285,000	339,375
2044	39,750	300,000	339,750
2045	24,375	315,000	339,375
2046	8,250	330,000	338,250
TOTAL	\$2,791,239	\$ 7,278,400	\$10,069,639

Non-Potable Water Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
2026	4,105	26,700	30,805
2027	3,160	27,300	30,460
2028	2,326	28,500	30,826
2029	1,679	29,100	30,779
2030	1,054	29,700	30,754
2031	360	30,300	30,660
TOTAL	\$ 12,684	\$ 171,600	\$ 184,284

Wastewater Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
2026	25,613	165,000	190,613
2027	19,750	170,000	189,750
2028	14,525	180,000	194,525
2029	10,475	180,000	190,475
2030	6,594	185,000	191,594
2031	2,256	190,000	192,256
TOTAL	\$ 79,213	\$ 1,070,000	\$ 1,149,213

Resolution No: 21-18

A Resolution of the Board of Directors
of Camrosa Water District

Adopting a Statement of Reserve Policy

Whereas, the District collects capital fees from new developments for both water and wastewater service and deposits said fees into a reserve account for future expansion of the respective systems; and

Whereas, large capital outlays will be necessary in the future for replacement of portions of the water and wastewater infrastructure as they come to the end of their useful life; and

Whereas, it is in the best interests of the customers of Camrosa to fund future expansion and capital replacement while minimizing additional debt; and

Whereas, it is in the best interests of the customers of Camrosa to fund emergency repairs while maintaining a stable rate structure; and

Whereas, it is the intent of the Board of Directors to maintain adequate reserves for ongoing needs, to minimize the need for new debt financing for future capital projects, and to maintain an affordable and stable rate structure; and

Whereas, the policy is being amended to incorporate an Unfunded Accrued Liability fund (UAL) to set aside monies for future prepayments to CalPERS;

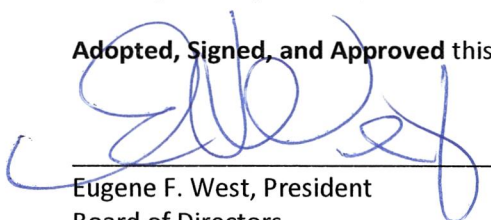
Now, Therefore, Be It Resolved, by the Camrosa Water District Board of Directors, that the attached Statement of Reserve Policy is adopted and made effective this date; and

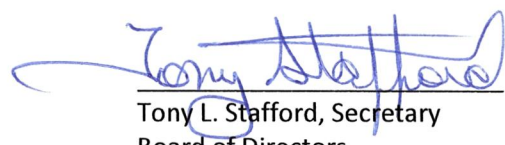
Be It Further Resolved that contributions to reserves shall be established at levels that will accumulate necessary funds to:

- Increase system capacity and accommodate growth
- Replace assets of the District as required
- Meet unanticipated emergencies
- Stabilize rates and dampen the effects of one-time expenditures that may otherwise require an adjustment in the District rate structure
- Meet the covenants of outstanding debt issues and other agreements; and

Be It Further Resolved that this reserve fund policy supersedes any and all reserve fund policies and reserve levels specified previously in District policies.

Adopted, Signed, and Approved this 14th day of October 2021.


Eugene F. West, President
Board of Directors
Camrosa Water District

 (ATTEST)
Tony L. Stafford, Secretary
Board of Directors
Camrosa Water District

Camrosa Water District Statement of Reserve Fund Policy

Purpose:

It is the intent of the Board to maintain adequate reserves for ongoing needs, to minimize the need for new debt financing for future capital projects and to maintain an affordable and stable rate structure. This statement is intended to provide guidelines for the maintenance of the financial reserves of the District. The ultimate goal of this statement is to identify the categories of reserves to be maintained, to establish the method for identifying the need for each category of reserves, to identify the sources of contribution to reserves, and to provide for periodic review of both reserve levels and this reserve policy.

Scope:

This reserve fund policy applies to all financial reserves of the District, as well as other funds that may be created from time to time which shall also be administered in accordance with the provisions of this policy. It includes reserves in the form of investments monitored and controlled by the Board as well as reserves held in trust in accordance with the covenants of specific debt issuance instruments.

Policy:

The budget for the District shall be prepared in a manner that assures adequate reserves for ongoing needs while minimizing the need for new debt. In particular, contributions to reserves shall be established at levels that will accumulate necessary funds to:

- establish sound formal fiscal reserve policies to ensure strong fiscal management to guide future District decisions;
- increase system capacity and accommodate growth;
- provide funding for current and future replacement of existing assets as they reach the end of their useful lives;
- meet unanticipated emergencies;
- help smooth rates from year-to-year, and to promote equity over the years to ratepayers; and
- meet the covenants of outstanding debt issues and other agreements.

All reserves must be identifiable to one of these purposes; reserves shall not be accumulated in excess of levels needed to satisfy these purposes. Reserves may, as deemed prudent by the Board, be used to satisfy more than one purpose.

Classification of Reserves:

Two primary classifications of reserves are established, each with several categories to earmark reserves for specific purposes identified in the policy above.

Restricted Assets There are three primary categories of restricted assets as follows:

- a. *Debt Covenant Reserves* are established in accordance with covenants of specific debt issuance instruments.
- b. *Specific Agreement Reserves* are established in accordance with agreements between the District and other agencies.
- c. *CIP Reserves* are funds earmarked for near-term expenditure under the approved Capital Improvement Plan (CIP) for the current fiscal year.

These reserves may only be used for the specific purposes outlined in the debt issuance instrument, the agreement with another agency or the annual CIP and may not be used to meet reserve levels required for other purposes.

Designated Reserves are established by the Board to meet purposes other than those identified to restricted assets. The categories of reserves that fall under this classification are:

- a. ***Capital Improvement Fund (CIF)*** – Capital cost recovery fees collected from developers to obtain entitlement to existing water and wastewater capacity and to fund construction of capacity expansion are segregated in the CIF.
Applicable Funds: Potable, Non-Potable and Wastewater Capital Improvement Funds.
- b. ***Capital Replacement Fund (CRF)*** – Funds are for both short-term and long-term purposes. The objective is to provide funds for the current and future replacement of existing capital assets as they reach their useful lives.
Applicable Funds: Potable, Non-Potable and Wastewater Capital Replacement Funds.
- c. ***Rate Stabilization Fund (RSF)*** – Funds operate as a buffer to water and wastewater rates during any period where there is an unexpected increase in operating costs or decrease in revenues. For example, in the event of an unexpected rate increase from Calleguas/MWD and the District chooses not to pass the increase on to its customers immediately, this fund could cover the shortfall in revenue. In addition, in a severe drought or extremely wet conditions, it is reasonable to expect that water sales could fluctuate significantly. The Rate Stabilization Fund will absorb these types of fluctuations in operations and help stabilize rates. A secondary purpose is to assure minimum debt service coverage of the District's bond covenants. In calculating debt service coverage, contributions from the RSF will be treated as revenue.

Applicable Funds: Potable, Non-Potable and Wastewater Rate Stabilization Fund.

- d. ***Operating and Emergency Reserves (OER)*** – Funds designated to provide financial flexibility in the day-to-day conduct of district business and to respond quickly to emergency situations that may pose threats to public health and the District’s ability to sustain safe or reliable service.

Applicable Funds: Potable, Non-Potable and Wastewater Operating and Emergency Reserve Fund.

- e. ***Unfunded Accrued Liability (UAL)*** – Funds are for both short-term and long-term purposes. The objective is to provide funds needed to fully fund accrued liabilities. UAL payments are a dollar amount adjusted annually by CalPERS.

Applicable Funds: Potable, Non-Potable and Wastewater Operating Unfunded Accrued Liability Fund.

The Board of Directors may review fund designations from time-to-time and establish new or eliminate established designated reserve funds as operational needs may dictate.

Sources of Funds:

The source of funds for each category of reserves varies. For Restricted Assets, the source of funds to meet bond covenants or terms of individual agreements is specified in the debt issuance instrument or agreement that mandated the establishment of a reserve. Use of the funds is limited as specified in the covenants of the agreement. Reserves earmarked for near-term expenditure under the approved Capital Improvement Plan (CIP) for the current fiscal year will be deducted from the appropriate Designated Reserve and established as a Restricted Asset.

In the case of Designated Reserves, contributions may come from several sources as follows:

- a. ***Capital Improvement Fund (CIF)*** - Accumulated capital fees collected during property development to ensure adequate water and wastewater system capacity.
- b. ***Capital Replacement Fund (CRF)*** - Contribution from net operating results.
- c. ***Rate Stabilization Fund (RSF)*** - Contribution from net operating results from operations at the discretion of the Board to maintain the fund balance and to stabilize rates and meet the District’s bond covenants.
- d. ***Operating and Emergency Reserves (OER)*** - Contribution from net operating results after all other contributions to reserves have been made.
- e. ***Unfunded Accrued Liability (UAL)*** – Contribution from net operating results or Capital Replacement Fund.

The contribution of revenues of the District to meet replacement needs is based upon expected replacement costs and expected remaining life of the various assets.

Expenditure of Reserves:

Expenditure of reserves is authorized as part of the annual budget process. Capital Replacement projects are individually authorized and may be designated either as Capital Improvement, Capital Replacement, Fixed Asset or a combination of, and funded from the appropriate reserve funds.

Prior to the expenditure of funds from any capital replacement fund, an analysis shall be conducted to determine if the asset has truly come to the end of its expected life and the asset is still required to meet the needs of District customers for the foreseeable future. In all cases, application of new technology should be considered to improve efficiency and economy of District operations.

Designated Reserves may also be used at the discretion of the Board to meet unanticipated financial needs such equipment failures, damage caused by natural disaster or other emergencies requiring funds beyond annual revenues. Funds contained in the Rate Stabilization Funds may be used to manage rates and rate increases and to offset sudden and unanticipated losses in revenue, such as reduced water and wastewater sales. These funds may be used to compensate for losses resulting from sudden increases in wholesale water rates and increases in water and wastewater operating costs and may be used to meet the minimum debt service coverage required in accordance with specific debt covenants. The contribution to and utilization of the Water and Wastewater Rate Stabilization Fund may be budgeted in the District's Annual Budget or utilized in an unanticipated financial need.

Levels of Reserve Funds:

Adequate levels of reserves are critical to the successful and stable short- and long-term operation of the District. Sufficient reserve fund balances will ensure that customers experience both stable rates for service and the security that the District can respond to short-term emergencies. Sufficient reserves will provide the overall financial strength to the District to protect its bonding capacity and to finance and construct the infrastructure necessary to renew existing systems and expand service levels to meet future needs. Rates and fees should be maintained at a level to ensure the balance within the various reserve funds are sufficient to meet the specified needs for the reserve funds without generating funds surplus to the District's needs.

- a. ***Restricted Assets*** – Reserves required by debt agreements and funds designated to fund the current year CIP will be maintained at 100% of level required by each reserve category. Funds in these reserve accounts will not be used to meet the required reserve fund balance for any other category of reserves.
- b. ***Capital Replacement (CRF)*** – At the beginning of each budget year, each reserve fund balance should be a minimum of 5% of the projected capital asset replacement value to determine the target level for the Capital Replacement Reserves.

- c. **Capital Improvement (CIF)** – The CIF is used for new development and is development driven as are the costs incurred; therefore, no minimum or maximum.
- d. **Rate Stabilization Fund (RSF)** – This fund is used to stabilize rates in the event of short to mid-term rate revenue loss, and/or higher than anticipated operating expenses that cannot be supported by normal revenues. Rate Stabilization funds can be used to balance the budget. The scheduled target will be 10% of the prior year's rate revenue. Rate revenue is defined as revenue generated from the commodity charges only.
- e. **Operating and Emergency Reserves (OER)** – The minimum target OER balance shall be the 45-Day average of operating expense budget (excluding wholesale water costs).
- f. **Unfunded Accrued Liability (UAL)** – The target is to be 100% percent funded with a zero UAL balance. To attain 100% funding level the use of reserves may be set aside in the UAL fund to apply additional discretionary payments towards the liability.

Review:

An annual review of reserve levels is necessary during the budget preparation process to ensure proper levels of reserves are maintained. In addition, this reserve policy shall be reviewed by the Board on a biennial basis to ensure continued conformance with long-term Board strategy.



Board of Directors
Andrew F. Nelson
Division 1
Jeffrey C. Brown
Division 2
Timothy H. Hoag
Division 3
Eugene F. West
Division 4
Terry L. Foreman
Division 5
General Manager
Norman Huff

Resolution No: 24-05

A Resolution of the Board of Directors
of Camrosa Water District

Adopting a District Investment Policy

Whereas, The Board of Directors has established a District Investment Policy to provide guidelines for the prudent investment of the District's temporarily idle cash; and,

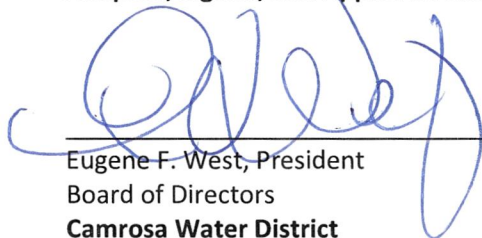
Whereas, It is in the best interests of the District to review that investment policy from time to time to ensure maximum yield while maintaining criteria to ensure safety and liquidity; and,

Whereas, The Investment Policy has been updated in conformance with permitted investments and maturities in accordance with state government codes; and,

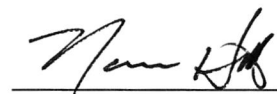
Whereas, The Investment Policy has been presented to the full Board for review and comment; and,

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the attached Investment Policy is hereby adopted and made effective this date.

Adopted, Signed, and Approved this 11th day of April 2024.



Eugene F. West, President
Board of Directors
Camrosa Water District



Norman Huff, Secretary
Board of Directors
Camrosa Water District

(ATTEST)

**CAMROSA WATER DISTRICT
STATEMENT OF INVESTMENT POLICY
March 2024**

PURPOSE:

This statement is intended to provide guidelines for prudent investment of the District's temporarily idle cash, and outline policies and procedures for maximizing efficiency of the District's cash management system. The ultimate goal is to enhance the economic status of the District while protecting its cash resources. This policy also serves to organize and formalize the District's investment-related activities, while complying with all applicable statutes governing the investment of public funds. This policy is written to incorporate industry best practices and recommendations from sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), and California Debt and Investment Advisory Commission (CDIAC).

SCOPE:

This investment policy applies to all financial assets under the direct authority of the District, as well as other funds that may be created from time to time which shall also be administered in accordance with the provisions of this policy.

The District's investment policy does not apply to the following:

- Investments of bond proceeds are not subject to the provisions of this policy. Bond proceeds are to be invested pursuant to the permitted investment provisions of their specific bond indentures.
- Cash and investments held in lieu of retention by banks or other financial institutions for construction projects.

THE INVESTMENT PROCESS:

The investment of public funds is a professional discipline. The investment process has the following components:

- A written investment policy explicitly identifies the District's opportunities, constraints, preferences, and capabilities.
- An Investment Strategy identifying Investment opportunities and overall objectives of the District.
- A Market Analysis identifying the District's circumstances and market conditions.
- A Portfolio Analysis identifying adjustments needed in response to changing circumstances, results, and new objectives.

PRUDENCE:

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds

portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

Liquidity – The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The District's financial portfolio must be structured in a manner which will provide that securities mature at approximately the same time as cash is needed to meet anticipated demands. To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. The District will not invest in securities maturing more than five (5) years from the date of settlement, unless the Board of Directors has by resolution granted authority to make such an investment.

Return of Investments – The investment portfolio shall be designed with overall objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with investment risk constraints for safety, liquidity, and cash flow needs.

AUTHORIZED INVESTMENTS:

The District's investments are governed by California Government Code, Sections 53600 *et seq.* An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institution to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

The General Manager must take special care to ensure that the list of instruments includes only those allowed by law. The following table contains allowable investment instruments per State Government Code (As of January 1, 2024). This table will be reviewed annually and updated as needed as part of the investment policy annual review.

INVESTMENT TYPE	MAXIMUM MATURITY	MAXIMUM SPECIFIED % OF PORTFOLIO	MINIMUM QUALITY REQUIRMENTS	GOV'T CODE SECTIONS
Local Agency Bonds	5 years	None	None	53601 (a)
U.S. Treasury Obligations	5 years	None	None	53601 (b)
State Obligations CA And Others	5 years	None	None	53601 (c) 53601 (d)
CA Local Agency Obligations	5 years	None	None	53601 (e)
U.S Agency Obligations	5 years	None	None	53601 (f)
Negotiable Certificates of Deposit	5 years	30%	None	53601 (i)
Non-Negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50%	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50%	None	53601.8 and 53635.8
Medium Term Notes	5 years or less	30%	"AA" rating category or its equivalent or better	53601 (o)
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple (a)(b)	53601 (l) and 53601.6 (b)

be staggered to provide for liquidity and stability of income. The restriction on concentration in a single security type or institution is detailed above under Authorized Investments.

Investment Pools / Mutual Funds – Investment pools include LAIF, county pooled investment funds, and shares of beneficial interest (mutual funds and money market funds), and joint powers authority pools. A thorough investigation of any pool or fund is required prior to the District's investment on a periodic basis while funds are invested. The investigation will include review of the following items: eligible investments; investment policy and/or investment objectives; interest calculation, distribution, and treatment of gains/losses; schedule for receiving statements and portfolio listings; and fees.

Prohibited Investments – Investments by the District in securities permitted by the California Government Code, but not specifically approved by Board Resolution are prohibited without the prior approval of the Board of Directors. The District shall not invest any funds such as inverse floaters, range notes, and other instruments not outlined in California Government Code Section 53601 as allowable investments nor in any security that could result in zero interest if held to maturity. No representative of the District is authorized to engage in margin transactions, derivatives or reverse repurchase agreements on behalf of the District. Finally, while it may occasionally be necessary or strategically prudent of the District to sell a security prior to maturity to either meet unanticipated cash needs or to restructure the portfolio, no investment may be made for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

Collateralization – Collateralization will be required on all certificates of deposit that exceed the FDIC/NCUA insurance limits. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificates of Deposits.

Security Dealers and Depositories – Where possible, the District shall seek to conduct its investment transactions with several competing, reputable security dealers and brokers as the need may arise. The selection process shall screen out institutions that lack viability or whose past practices suggest the safety of public capital, directed to or through such firms, would be impaired.

To be eligible, a firm must be licensed by the State of California as a broker/dealer as defined in Section 25004 of the California Corporations Code. Broker/dealers will be selected on the basis of their expertise in public cash management and their ability to provide service to the District's accounts. Broker/dealers shall be selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation).

All financial institutions utilized for investment transactions (and which are not dealing only with the investment adviser) must supply the District with audited financials and a statement certifying that the institution has reviewed the California Government Code, Section 53600 *et seq.* and the District's investment policy and they understand and agree to abide by it. The District will conduct an annual review of the financial condition and registrations of such qualified institutions.

Ethics and Conflict of Interest – All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Thus, employees and officials involved in the investment process shall refrain from personal business activity that could create a

Board of Directors - The Board of Directors shall consider and adopt a written Investment Policy. As provided in that policy, the Board shall receive, review, and accept monthly Cash Position Reports and Quarterly Investment Reports.

Investment Committee - An Investment Committee consisting of two (2) members of the Board of Directors appointed by the President, will meet with the General Manager as required to develop the general strategies, allocate reserve assets among various approved investment instruments, and to monitor results. The Committee shall include in its deliberations: potential risks to District funds, authorized depositors, brokers and dealers, the target rate of return on investments, and any other topics as it may determine or as directed by the Board of Directors. The Committee shall report to the full Board of Directors the results of the Investment Committee Meeting including any recommended actions. Investment transactions which require the transfer of funds from one investment to another shall require the signature of at least two board members, with the exception of interest installments and cash balances in the safekeeping account.

REPORTING:

The General Manager will provide the Board of Directors with monthly cash position and quarterly reports of investments. Such reports will provide at least the following: Type of investment, institution, date of maturity, amount of deposit, current market value of all securities maturing beyond one (1) year after reporting date, rate of interest and such other data as from time to time may be required by the Board.

ANNUAL REVIEW:

This investment policy shall be reviewed annually by the Investment Committee to ensure its consistency with respect to the overall objectives of safety, liquidity, and yield. Proposed amendments to the policy shall be reviewed by the Investment Committee and be forwarded to the Board of Directors for consideration.

institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COLLATERALIZED BANK DEPOSIT. A bank deposit that is collateralized at least 100% (principal plus interest to maturity). The deposit is collateralized using assets set aside by the issuer such as Treasury securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COLLATERALIZED TIME DEPOSIT. Time deposits that are collateralized at least 100% (principal plus interest to maturity). These instruments are collateralized using assets set aside by the issuer such as Treasury securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for their own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a security to changes interest rates.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). The Federal Deposit Insurance Corporation (FDIC) is an independent federal agency insuring deposits in U.S. banks and thrifts in the event of bank failures. The FDIC was created in 1933 to maintain public confidence and encourage stability in the financial system through the promotion of sound banking practices.

instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO).

A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CERTIFICATE OF DEPOSIT (CD). A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

SECURITIES AND EXCHANGE COMMISSION (SEC). The U.S. Securities and Exchange Commission (SEC) is an independent federal government agency responsible for protecting investors, maintaining fair and orderly functioning of securities markets, and facilitating capital formation. It was created by Congress in 1934 as the first federal regulator of securities markets. The SEC promotes full public disclosure, protects investors against fraudulent and manipulative practices in the market, and monitors corporate takeover actions in the United States.

SECURITIES AND EXCHANGE COMMISSION SEC) RULE 15c3-1. An SEC rule setting capital requirements for brokers and dealers. Under Rule 15c3-1, a broker or dealer must have sufficient liquidity in order to cover the most pressing obligations. This is defined as having a certain amount of liquidity as a percentage of the broker/dealer's total obligations. If the percentage falls below a certain point, the broker or dealer may not be allowed to take on new clients and may have restrictions placed on dealings with current client.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

SUPRANATIONAL. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

Resolution No: 16-18

*A Resolution of the Board of Directors
of Camrosa Water District*

Establishing a Debt Management Policy

Whereas, the Camrosa Water District has a long history of issuing debt instruments to provide financing for various capital improvement projects; and

Whereas, the Camrosa Water District also has a long history of conservative, prudent financial practices relating to debt issuance; and

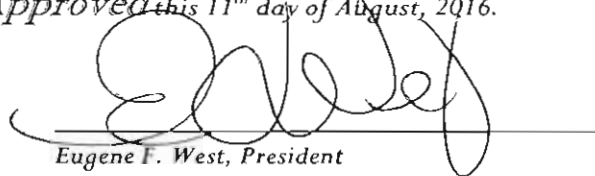
Whereas, the purpose of the debt management policy is to assist the District in pursuit of the following equally important objectives:

- Achieve the lowest cost of capital
- Ensure ratepayer equity
- Maintain a credit rating strategy and access to credit enhancement
- Preserve financial flexibility; and

Whereas, the Camrosa Water District established a debt management policy, memorializing these past and current practices as formal policy and establishing best practices of debt management for the District.

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the proposed Debt Management Policy is hereby approved and adopted, and the General Manager is authorized to implement the policy.

Adopted, Signed, and Approved this 11th day of August, 2016.



Eugene F. West, President
Board of Directors
Camrosa Water District

ATTEST:



Tony L. Stafford, Secretary
Board of Directors
Camrosa Water District

Debt Management Policy

Adopted August 11, 2016

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Debt Management Policy

Policy Statement

This policy documents the goals of the Camrosa Water District (District) for the use of debt instruments and provides guidelines for the use of debt for financing District water, sewer, and recycled water infrastructure and project needs. The District's overriding goal in issuing debt is to respond to and provide for its infrastructure, capital project, and other financing needs while ensuring that debt is issued and managed prudently in order to maintain a sound fiscal position and protect credit quality. The District issues debt instruments, administers District-held debt proceeds, and makes debt-service payments, acting with prudence, diligence, and attention to prevailing economic conditions.

The District will pay for all infrastructure, projects, and other financing needs from a combination of current revenues, available reserves, and prudently issued debt. The District believes that debt can provide an equitable means of financing projects for its customers and provide access to new capital. Debt will be used to meet financing needs (i) if it meets the goals of equitable treatment of all customers, both current and future; (ii) if it is the most cost-effective means available; (iii) if it is fiscally prudent, responsible, and diligent under the prevailing economic conditions; and (iv) if there are other important policy reasons therefor. The District will not issue debt without the approval of the Board of Directors (Board).

Purpose and Use of Debt

The District will utilize reasonable debt financing as an acceptable and appropriate approach to fund long-term improvements and thus ensure that existing and future users contribute equitably. Long-term improvements include the acquisition of land, facilities, infrastructure, and supplies of water; and enhancements or enlargements to existing capacity and facilities for obtaining, importing, transporting, and delivering additional quantities of water. These improvements are typically included in the District's Operating and Capital Budget and capital plans as adopted by the Board of Directors. Bond proceeds can be issued to fund the planning, design, land acquisition, construction, equipment, attached fixtures and moveable pieces of equipment, or other costs as permitted by law.

Purpose of Policy

The purpose of this debt management policy is to:

- Establish parameters for issuing debt
- Provide guidance to decision makers:

- With respect to all options available to finance infrastructure, capital projects, and other financing needs
 - So that the most prudent, equitable and cost-effective method of financing can be chosen
- Document the objectives to be achieved both prior to issuance and subsequent to issuance
- Promote objectivity in the decision-making process
- Facilitate the financing process by establishing important policy decisions in advance

The District will adhere to the following legal requirements for the issuance of public debt:

- The state law which authorizes the issuance of the debt
- The federal and state laws which govern eligibility of the debt for tax-exempt status
- The federal and state laws which govern the issuance of taxable debt
- The federal and state laws which govern disclosure, sale, and trading of the debt both before and subsequent to issuance

Types of Debt

Revenues Bonds, Notes, Certificates of Participation, special tax or special assessment bonds, capital leases, commercial paper, bank loans, direct placements, and lease-purchase financings will be treated as debt and subject to these same policies.

General Provisions

The District will provide for a periodic review of its financial performance and review its performance relative to the financial policies outlined herein. These financial policies will be taken into account during the capital planning, budgeting, and rate setting processes. Necessary appropriations for annual debt service requirements will be routinely included in the District's annual budget. The District will maintain proactive communication with the investment community, including rating agencies, credit enhancers, and investors, to ensure future capital market access at the lowest possible interest rates.

The District's Debt Management Policy, the Reserve Policy, and the Investment Policy are integrated into the decision-making framework utilized in the budgeting and capital improvement planning process. As such, the following principles outline the District's approach to debt management:

- The District will issue debt only in the case where there is an identified source of repayment. Debt will be issued to the extent that (i) projected existing revenues

are sufficient to pay for the proposed debt service together with all existing debt service covered by such existing revenues, or (ii) additional projected revenues have been identified as a source of repayment in an amount sufficient to pay for the proposed debt.

- The District will not issue debt to cover operating needs, unless specifically approved by the Board.
- Debt issuance for a capital project will not be considered unless such project has been incorporated into the District's adopted Operating and Capital Budget or as otherwise approved by the Board.
- Each proposal to issue debt will be presented to the Finance Ad-Hoc Committee prior to presenting to the Board for approval. At that time, an analysis will be provided demonstrating conformity to this Policy. This analysis will address the purpose for which the debt is issued and the proposed debt structure.

Conditions for Debt Issuance

The following guidelines formally establish parameters for evaluating, issuing, and managing the District's debt. The guidelines outlined below are not intended to serve as a list of rules to be applied to the District's debt issuance process, but rather to serve as a set of practices to promote prudent financial management.

In issuing debt, the District's objectives will be to:

- Achieve the lowest cost of capital
- Ensure ratepayer equity
- Maintain a credit rating strategy, and access to credit enhancement
- Preserve financial flexibility

Standards for Use of Debt Financing

When appropriate, the District will use long-term debt financing to achieve an equitable allocation of capital costs/charges between current and future system users, to provide more manageable rates in the near and medium term, and to minimize rate volatility. The District shall not construct or acquire a facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility throughout its expected life. Capital projects financed through debt issuance will not be financed for longer than the expected useful life of the project.

Debt Capacity

There is no specific provision within the California Government Code that limits the amount of debt that may be issued by the District. The District's future borrowing capability is limited by the debt coverage ratio and additional debt limitations required by the existing bond covenants.

Financing Criteria

Each debt issuance should be evaluated on an individual basis within the context of the District's overall financing objectives and current market conditions. The District will evaluate alternative debt structures (and timing considerations) to ensure the most cost-efficient financing under prevailing market conditions.

Credit Enhancement – The District will consider the use of credit enhancement on a case-by-case basis. Only when a clearly apparent savings can be realized shall credit enhancement be utilized.

Cash-Funded Reserve vs. Surety – If the issuance of debt requires a cash-funded debt service reserve fund, the District may purchase a surety policy or replace an existing cash-funded debt service reserve fund when deemed prudent and advantageous. The District may permit the use of guaranteed investment agreements for the investment of reserve funds pledged to the repayment of any of its debt when it is approved by the Board.

Call Provisions – In general, the District's securities should include optional call provisions. The District will avoid the sale of non-callable, long-term fixed rate bonds, absent careful evaluation of the value of the call option.

Additional Bonds Test/Rate Covenants – The amount and timing of debt will be planned to comply with the additional bonds tests and rate covenants outlined in the appropriate legal and financing documents, and this policy.

Short-Term Debt – The District may utilize short-term borrowing to serve as a bridge for anticipated revenues, construction financing, or future bonding capacity.

Variable-Rate Debt – Variable-rate debt products are rolling series of short-term investments that are resold periodically and are therefore priced at the short end of the yield curve at low interest rates. If an issuer accepts the risks inherent in variable interest rates, the issuer can take advantage of some of the lowest rates available on the market. Variable-rate debt may be appropriate for the District's portfolio, especially in the environment where increased interest earnings on invested funds offset the increased cost of variable-rate debt. Variable-rate debt products include variable-rate demand obligations, commercial paper, and auction rate securities. The District may consider the use of variable-rate debt products to achieve a lower cost of borrowing or for short-term borrowing. In determining whether or not to use variable-rate debt, the District will analyze the risks associated with the variable-rate debt products, including derivative products.

Use of Variable-Rate Debt – The District may consider the use of variable-rate debt products to achieve a lower cost of borrowing or for short-term borrowing. In

determining whether or not to use variable-rate debt, the District will analyze, among other things, the risk associated with the variable-rate debt and the impact on the District's overall portfolio. Before issuing variable-rate debt, the District will analyze its cash position; the District will not issue variable-rate debt in an amount that exceeds 115 percent of its unrestricted cash position at the time of issuance.

Investment of Bonds Proceeds – Bond proceeds will be invested in accordance with the permitted investment language outlined in the bond documents for each transaction. The District will seek to maximize investment earnings within the investment parameters set forth in the respective debt financing documentation. The reinvestment of bond proceeds will be incorporated into the evaluation of each financing decision, specifically addressing the arbitrage/rebate position and evaluating alternative debt structures and refunding savings on a “net” debt service basis, where appropriate.

Refinancing Outstanding Debt

The Manager of Finance shall have the responsibility to evaluate potential refunding opportunities. The District will consider the following issues when analyzing potential refinancing opportunities:

Debt Service Savings – The District shall establish a target savings level equal to three percent or higher of the par refunded on a net present value (NPV) basis (after payment of all costs associated with the issuance). This figure will serve only as a guideline and the District may determine that a different savings target is appropriate; the District shall evaluate each refunding opportunity on a case-by-case basis. In addition to the savings guideline, the following shall be taken into consideration:

- Remaining time to maturity
- Size of the issue
- Current interest rate environment
- Annual cash flow savings
- The value of the call option
- Revision of restrictive or onerous covenants
- Other factors approved by the District

Restructuring – The District may seek to refinance a bond issue on a non-economic basis, in order to restructure debt, mitigate irregular debt service payments, accommodate revenue shortfalls, achieve a proper matching of debt service with revenues, release reserve funds, or comply with and/or eliminate rate/bond covenants.

Term/Final Maturity – The District may consider the extension of the final maturity of the refunding bonds in order to achieve a necessary outcome, provided that such extension is legal. The term of the debt should not extend beyond the reasonably expected useful

life of the asset being financed. The District may also consider shortening the final maturity of the bonds. The remaining useful life of the assets and the concept of intergenerational equity will guide these decisions.

Outstanding Debt Limitations

Prior to issuance of new debt, the District shall consider and review the latest credit-rating reports and guidelines to ensure the District's credit ratings and financial flexibility remain at levels consistent with the most highly rated comparable public agencies.

Selection of Financing Team Members

The District shall procure professional services as required to execute financing transactions and provide advice on non-transaction-related work. Professional services include Consultants (Financial Advisor, Legal Counsel – Bond, Disclosure and Tax); Service Providers (Trustee, Paying Agent, Printer, Letter of Credit, Verification Agent); and an Underwriting Team (Senior Manager, Co-Manager).

The District shall select its primary financing team members/consultant(s) by competitive process through a Request for Proposals (RFP) or a Request for Qualifications (RFQ).

The District shall establish selection criteria for selecting its financing team members. The criteria may include, but are not limited to:

- Professional excellence
- Demonstrated competence
- Specialized experience performing similar services for California agencies
- Education and experience of key personnel to be assigned
- Geographic proximity
- Staff capability
- Ability to meet schedules
- Nature and quality of similar completed work
- Reliability and continuity of the firm or individual
- Other considerations deemed by the District to be relevant and necessary to the performance of advisory services

Market Communication, Debt Administration and Reporting Requirements

Responsibilities – For purposes of this policy, the General Manager delegates responsibility of market communication, debt administration, and reporting requirements to the Manager of Finance, or appropriate position determined by the General Manager.

Rating Agencies – The Manager of Finance shall be responsible for maintaining the District's relationships with Standard & Poor's Ratings Services, Fitch Ratings, and Moody's Investors Service, as appropriate. The District shall, from time to time, deal with one, two, or all of these agencies as circumstances dictate. In addition to general communication, the Manager of Finance shall (1) meet, at least biennially, either in person or via phone, with credit analysts, and (2) offer, prior to each competitive or negotiated sale, conference calls or meeting(s) with rating analysts in connection with the planned sale.

Observance of Debt Covenants – The Manager of Finance will periodically ensure that the District is in compliance with all legal covenants for each debt issue.

Continuing Disclosure – The Manager of Finance will, for all debt issued, comply with Rule 15c3-12(b)(5) by required filing as covenanted in each debt issue's Continuing Disclosure Agreement. The Manager of Finance will maintain a calendar with the reporting deadlines and procedures for dissemination of annual reports and notices.

Record Keeping – A copy of all debt-related records shall be retained at the District's offices. At minimum these records shall include all official statements, bid documents, bond documents/transcripts, resolutions, trustee statements, leases, and title reports for each financing (to the extent available). To the extent possible, the District shall retain an electronic copy of each document, preferably in PDF or CD-ROM format.

Arbitrage Rebate – The District will comply with the administratively adopted policies and procedures regarding tax-exempt financings and tax-exempt finance property, as well as the tax and arbitrage certifications associated with each issue.

Policy Review – This policy should be reviewed on a biennial basis and adopted by the Board.

GLOSSARY OF TERMS

Advance Refunding A procedure where outstanding bonds are refinanced by the proceeds of a new bond issue prior to the date on which the outstanding bonds become due or are callable. Generally, either the entire outstanding issue is refunded (full refunding) or only the callable bonds are refunded (partial refunding).

Amortization The planned reduction of a debt obligation according to a stated maturity or redemption schedule.

Arbitrage The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Basis Points The measure of the yield to maturity of an investment calculated to four decimal places. A basis point is one one-hundredth of one percent (.01 percent).

Bond Anticipation Notes (BANS) Notes issued by the government unit, usually for capital projects, which are paid from the proceeds of the issuance of long term bonds.

Bullet Maturity A maturity for which there are no sinking-funds payments prior to the stated maturity date.

Call Provisions The terms of the bond contract giving the issuer the right to redeem all or a portion of an outstanding issue of bonds prior to their stated dates of maturity at a specific price, usually at or above par.

Capitalized Interest A portion of the proceeds of an issue set aside to pay interest on the securities for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Certificates of Participation (COP) A bond from an issue, which is secured by lease payments made by the party leasing the facilities, financed by the issued. Typically COPs are used to finance the construction of facilities (e.g., infrastructure or buildings) used by a municipal agency, which leases the facilities from a financing authority. Often the agency is legally obligated to appropriate moneys from its general tax revenues to make lease payments.

Competitive Sale A sale of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities in contrast to a negotiated sale.

Continuing Disclosure The principle that accurate and complete information material to the transaction, which potential investors would be likely to consider material in making investment decisions with respect to the securities, be made available on an ongoing basis.

Credit Enhancement Credit support purchased by the issuer to raise the credit rating of the issued. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Reserve Fund The fund in which moneys are placed, which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Discount Bonds Bonds which are priced for sale at a discount from their face or par value.

Derivative A financial product whose value is derived from some underlying asset value.

Escrow A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Gross Spread The fees that underwriters receive for selling a public debt offering. The gross spread is equal to the difference between the price of a security paid by the underwriter and the offering price charged to the public.

The gross spread comprises three components:

Takedown: Normally the largest component of the spread, similar to a commission, which represents the income derived from the sale of securities. If bonds are sold by a member of the syndicate, the seller is entitled to the full takedown (also called the “total takedown”).

Management Fee: The amount paid to the senior manager and/or co-managers for handling the affairs of the syndicate.

Expenses: The costs of operating the syndicate for which the senior manager may be reimbursed.

Lease-Purchase A financing lease which may be sold publicly to finance capital equipment, real property acquisition or construction. The lease may be resold as certificates of participation or lease revenue bonds.

Letters of Credit A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Negotiated Sale A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Overlapping Debt That portion of the debt of other governmental units for which residents of a particular municipality are responsible.

Pay-As-You-Go An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value The current value of a future cash flow.

Private Placement The original placement of an issue with one or more investors, as opposed to being publicly offered or sold.

Rebate A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of the bonds must pay the IRS an amount equal to its profit earned from the investment of bond proceeds at a yield above the bond yield calculated pursuant to the IRS code, together with all income earned on the accumulated profit pending payment.

Special Assessments Fees imposed against properties that have received a special benefit by the construction of public improvements, such as water, sewer, and irrigation.

Underwriter A dealer that purchases new issues of municipal securities from the issuer and resells them to investors.

Underwriter's Discount The difference between the price at which bonds are bought by the underwriter from the issuer and the price at which they are reoffered to investors.

Variable-Rate Debt An interest rate on a security that changes at intervals according to an index, formula or other standard of measurement, as stated in the bond contract.

Resolution No: 17-02

*A Resolution of the Board of Directors
of Camrosa Water District*

Establishing a Budget Policy

Whereas, the budget is presented as a policy document, an operational tool, a financial planning tool and a link to the Strategic Plan and considered a communication tool to the District's community and stakeholders; and,

Whereas, the purpose of the budget policy is to provide guidelines that will influence and direct the financial management practice of the District; and,

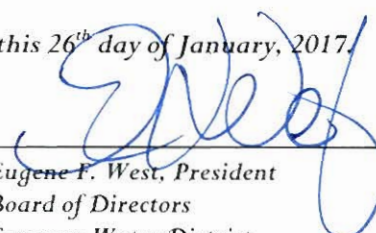
Whereas, the main reasons for establishing a budget policy is to:

- Ensure quality of existing core services;
- Establish organizational goals to guide decision making;
- Develop a budget to achieve goals;
- Incorporate a long-term perspective;
- Evaluate performance and make adjustments;
- Strengthen the financial position;
- Focus budget decisions on results and outcomes; and
- Involve and promote effective communication with stakeholders.


Whereas, the Camrosa Water District established a budget policy, memorializing as a formal policy and establishing best practices of financial management for the District;

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the proposed Budget Policy is hereby approved and adopted, and the General Manager is authorized to implement the policy.

Adopted, Signed, and Approved this 26th day of January, 2017.


Eugene F. West, President
Board of Directors
Camrosa Water District

ATTEST:


Tony L. Stafford, Secretary
Board of Directors
Camrosa Water District

Budget Policy

The budget is presented as a policy document, an operational tool, a financial planning tool, and a link to the Strategic Plan. In addition, it is also considered a communication tool to the District's community and stakeholders.

The main reasons for establishing a budget policy is to:

- Ensure quality of existing core services;
- Establish organizational goals to guide decision making;
- Develop a budget to achieve goals;
- Incorporate a long-term perspective;
- Evaluate performance and make adjustments;
- Strengthen the financial position;
- Focus budget decisions on results and outcomes; and
- Involve and promote effective communication with stakeholders

1.1 Purpose

The purpose of the Camrosa Water District's Budget Policy is to provide guidelines that will influence and direct the financial management practice of the District. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. An effective financial policy: Provides principles and guidelines that minimize costs and reduce risk, maintains appropriate financial capacity for present and future needs, ensures legal compliance and maintains appropriate internal controls.

2.1 Budget Submittal and Adoption

- In order to facilitate and implement the budget process, the General Manager will propose an annual budget calendar at the first regular Board meeting in January in every year.
- No later than two months before the end of each fiscal year, the General Manager shall prepare and submit to the Board of Directors a draft annual budget for the ensuing fiscal year.
- The Board of Directors will adopt by formal resolution an operating and capital budget every year by June 30.
- The fiscal period for the District is July 1 to June 30.

3.1 Balanced Budget

- Adopted annual budgets shall ensure that operating revenues fully cover operating expenditures, including debt service within the Water and Wastewater enterprise.
- In the event of a shortfall, use of the rate stabilization fund or an inter-fund loan is allowable.

- One-time revenues shall only be used to cover one-time costs and ongoing revenues shall only be used to cover ongoing costs.
- Debt service funds shall not be utilized for operating expenses.

4.1 Amendments to Adopted Budget

- Initial appropriations (excluding carryovers and encumbrances for multi-year capital projects) will be made during the annual budget process when all District needs can be reviewed and prioritized in a comprehensive manner.
- The annual budget process will include multiple year projections.
- The General Manager has the authority to adjust the budget at the operational level within an enterprise and shall report budget performance to the Board of Directors on a quarterly basis.
- Additional appropriations from reserves must go to the Board of Directors for approval.

5.1 Budget Process

- The budget preparation process is developed by the General Manager with input from the Board of Directors.
- The District will develop its annual budget in such a manner to incorporate historical trend analysis for revenues and expenditures with an adjustment for increasing import water costs, current water demand trends, and other considerations as appropriate.
- The budget process will include a review of the current and future utility rates to determine the necessity to set a public hearing to increase rates to offset operational costs.

6.1 Form of Budget

- The budget shall present an itemized statement of the appropriations recommended by the General Manager to include estimated expenses and permanent improvements for each enterprise and program.
- Comparative data of the appropriations and expenditures for the current and previous fiscal year, as well as the increases or decreases in the recommended budget, shall be provided.

7.1 Capital Budget

- The Capital Improvement Program and the Operating Budget will be reviewed at the same time to ensure that the District's capital and operating needs are balanced and that the Capital Improvement Program is aligned with the District's long-range plans.
- Capital expenditures shall meet the requirements of generally accepted accounting principles (GAAP).

- The District will identify the estimated costs and potential funding sources for each capital project proposal.
- The District will develop a five-year plan for capital improvements including operations and maintenance costs to be updated each year.
- The District will utilize grant funding and other outside resources whenever possible.
- The District will utilize the least costly financing method for all new projects.

8.1 Long Term Financial Forecast

- The District will develop a five-year financial forecast for operating and capital improvement projects; including operations and maintenance costs, and update it every year as part of the annual budget process.
- The financial forecast will identify the District's source of funds for which future capital improvement projects will necessitate.
- The financial forecast will include escalating operational cost index factor for ongoing routine operation expenditures.
- The financial forecast will identify the necessity of potential utility rate increases based upon imported water rates and operational costs.

9.1 Debt Service Ratios/Reserve Financial Position

- The District will meet or exceed minimum debt service coverage ratios required by governing bond indentures.
- The District will ensure minimum reserve levels are met after appropriation of one-time capital appropriations.

10.1 Budgetary Control

- The District shall prepare monthly reports on revenues and expenditures that compare budget-to-actual financial performance for Staff and reviewed quarterly by the Board of Directors.
- The District will monitor revenues and expenditures on an ongoing basis and ensure that expenditures do not exceed appropriations within an enterprise fund and program for the annual fiscal period.
- Each Program Manager is responsible for ensuring expenditures remain within budget.
- Any deviation from the Budget Policy will be brought to the Board of Directors for approval.


Board of Directors

Al E. Fox
Division 1
Jeffrey C. Brown
Division 2
Timothy H. Hoag
Division 3
Eugene F. West
Division 4
Terry L. Foreman
Division 5
General Manager
Tony L. Stafford

Resolution No: 21-17

A Resolution of the Board of Directors
of Camrosa Water District

Updating the Pension Funding Policy

Whereas, the Board of Directors deems it essential that Camrosa Water District establish fiscally responsible management practices; and

Whereas, the Board of Directors recognizes the CalPERS accrued unfunded liability could potentially cause financial stress and impact the District's operations and rates; and

Whereas, the Board of Directors seeks to address its unfunded CalPERS liability in the most cost-efficient manner possible; and

Whereas, it is the desire of the Board of Directors to establish a Pension Funding Policy to provide guidance and strategies for addressing the District's retirement liabilities; and

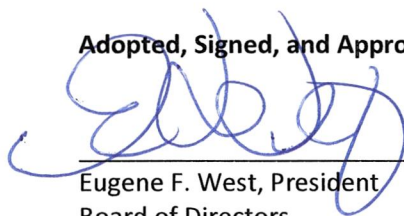
Whereas, the policy includes internal budgeting, policy directives and financing mechanisms for the Board of Directors and Staff to address the District's retirement liabilities; and

Whereas, it is in the best interests of the District to establish a written pension funding policy to serve as a living document, which will require periodic review and updates to take into account changes in the District's unfunded accrued liability and financial position; and

Whereas, the policy has been updated to implement internal controls for staff regarding procedures for additional discretionary payments;

Now, Therefore, Be It Resolved, by the Camrosa Water District Board of Directors, that the attached Pension Funding Policy is hereby incorporated into this resolution and adopted by the Board of Directors.

Adopted, Signed, and Approved this 14th day of October 2021.



Eugene F. West, President
Board of Directors
Camrosa Water District



Tony L. Stafford, Secretary
Board of Directors
Camrosa Water District

CAMROSA WATER DISTRICT

Pension Funding Policy

This policy is intended to provide guidance and strategies to current and future Board of Directors for addressing the District's retirement liabilities. The policy includes internal budgeting, policy directives, and financing mechanisms.

Background

The District has a history of being fiscally conservative and maintaining fiscally responsible management practices. The District recognizes the unfunded CalPERS liability could potentially cause financial stress and impact the District's operations and rates. As such, the District seeks to address its unfunded CalPERS liability in the most cost-efficient manner possible.

CalPERS Normal Costs represent the cost of pension benefits earned by current employees in the current fiscal year. Normal Costs are paid as a percentage of the District's payroll. Unfunded Accrued Liability ("UAL") represents the shortfall in assets needed to fully fund prior benefits earned by employees and retirees, which occurs for a variety of reasons. UAL payments are a dollar amount adjusted annually by CalPERS.

Annual Review

Addressing retirement costs is a dynamic process. CalPERS makes regular adjustments to the District's Normal Costs and UAL due to changes in investment performance, employee/retiree events, benefit levels, and actuarial assumptions. These changes will require multi-year financial planning and for the District to make corresponding budgetary adjustments. The District will therefore evaluate its pension liabilities each year.

After the release of the most current CalPERS actuarial report, staff will present a summary of the plan's funding status. This information will be presented during a public Board meeting, which will include a summary of funding status, funding progress compared to prior years, as well as any recommended actions and/or budget adjustments.

Target Funding Level

The District paid off its entire UAL from available reserves in the amount of \$4,996,392 in March 2020. The District will seek to maintain a fully funded pension fund.

Allocation of Additional Resources / ADPs

The District seeks to maintain adequate levels of reserves in accordance with its stated reserve goals and adopted reserve policies. The District will implement a Pension Liability Reserve Fund to manage the ongoing CalPERS UAL. The District will budget for the anticipated UAL as a specific line item in the annual budget and reserve worksheet.

CAMROSA WATER DISTRICT

Pension Funding Policy

Targeting Strategies

At the discretion of the Board, the District may apply Additional Discretionary Payments (ADPs) toward the Amortization Bases with the longest remaining term (maturity) to maximize interest costs savings. Should the District seek to optimize budgetary (cash flow) impact, it may seek to apply these monies toward the Amortization Bases with the shortest term.

All pre-funding decisions will require detailed financial analysis to be performed; and will include proper documentation of the analysis, methodology, and decision-making process.

STRATEGIES

The District has several different financing strategies available to address its pension liabilities. In addition to establishing a specific Pension Liability Reserve Fund, it could utilize one or more of the following strategies:

1. **115 Trust** – The District may seek to invest monies in a 115 Trust, to allow the District to match the investment options more closely to the pension liabilities.
2. **Use of Reserves and One-Time Monies** – The District maintains reserves comprised of unrestricted and restricted reserves. The District's Reserve Policy is to maintain target levels in unrestricted reserves towards the potable, non-potable, and wastewater operation and emergency reserves, rate stabilization fund, and capital replacement funds. The District may apply monies from its reserves to prepay and/or payoff its UAL with CalPERS. Repayment to the respective reserve funds from where monies for prepayment were taken will come from net operating results.
3. **Salary/Benefit Cost Containment** – During consideration of employee raises, District staff will take into consideration the impact of any raises on employee contribution levels to the Normal CalPERS costs and the UAL. During each budget cycle, District staff will perform a financial analysis of the proposed salary /benefit increases on the District's Pension Costs. This information will be presented to the Board of Directors for their consideration. Additionally, consideration may be given to requiring employees to pay a portion or all the Required Employee Contribution Rate that Camrosa currently pays on behalf of employees.

CalPERS assumes that wages will increase by 2.75%, on average, over time. This measure should serve as a benchmark for analysis. Any analysis should not measure salary/wage growth on an individual year, but rather over a long-term basis.
4. **Tax-Exempt Exchange** – The District has a history of funding capital projects through a pay-as-you-go method. To the extent the District has pay-as-you-go capital projects and where it is financially feasible to finance, the District may seek to finance such projects with tax-exempt bonds or other financing methods and use the capital project's budgeted amounts for Additional Discretionary Payments. If monies are taken from reserves, then the pension Liability Fund contributions may be increased through amortizing the removed funds and repayment to the respective reserve fund.

CAMROSA WATER DISTRICT Pension Funding Policy

Internal Controls

District staff shall establish internal controls documenting the procedures for any additional discretionary payments towards the UAL as follows:

1. Staff will present the yearly actuarial report to the Board.
2. Board must approve all ADPs.
3. Upon Board approval, staff will initiate the ADP.
4. The Finance Manager and General Manager must review and approve the payment before submittal to CalPERS.

If approved, the District's Pension Funding Policy will be adopted by Resolution. The Policy is intended to serve as a living document, which will require periodic review and updates to consider changes in the District's UAL and financial position. Any amendments to this Policy will be made by Resolution.

Community Profile

This section contains demographic and economic statistics of the District's community profile. It also includes service area assessed valuations, and largest customers data.

The following are key demographics. The District has chosen to use the City of Camarillo's data as representative of the District. The region also has a very large military population at the nearby Point Mugu Naval Air Station and Port Hueneme, which adds stability. The District participates in the broad and diverse Oxnard-Thousand Oaks-Ventura metropolitan statistical area (MSA) economy. Camarillo's household income levels are strong with median household effective buying income.

Demographic and Economic Statistics Last Ten Calendar Years City of Camarillo

Year	Unemployment Rate	Population	Personal Income (in thousands)	Per Capital Personal Income
2015	4.4%	67,154	2,586,638	38,518
2016	5.8%	69,924	2,963,380	42,380
2017	4.5%	69,623	2,933,008	42,127
2018	3.6%	68,741	3,271,440	47,591
2019	4.3%	69,880	3,231,171	46,625
2020	4.1%	70,261	3,461,602	50,186
2021	5.8%	71,898	3,407,642	49,833
2022	2.6%	71,849	3,612,257	52,439
2023	2.3%	70,905	3,754,073	52,945
2024	3.8%	70,307	3,781,420	53,784

Source: City of Camarillo CAFR and UCSB Economic Forecast Project

Note (1) The District has chosen to use the City of Camarillo's data as a representative of the District

The District's service area encompasses property with over \$7.7 billion of assessed valuation. District residents have easy access to jobs countywide and in Los Angeles.

Service Area Assessed Valuations

Fiscal Year	Secured Assessed Valuation	Unsecured Assessed Valuation	Total	% Change
2015	4,907,112,472	128,877,820	5,035,990,292	4.54%
2016	5,145,103,092	115,142,342	5,260,245,434	4.45%
2017	5,330,477,983	121,837,738	5,452,315,721	3.65%
2018	5,583,931,181	165,603,337	5,749,534,518	5.45%
2019	5,821,051,039	168,334,118	5,989,385,157	4.17%
2020	6,061,204,136	190,366,546	6,251,570,682	4.38%
2021	6,322,329,671	195,452,356	6,517,782,027	4.26%
2022	6,525,470,690	192,048,584	6,717,519,274	3.06%
2023	6,978,681,814	193,733,530	7,172,415,344	6.77%
2024	7,382,045,555	270,238,121	7,652,283,676	6.69%

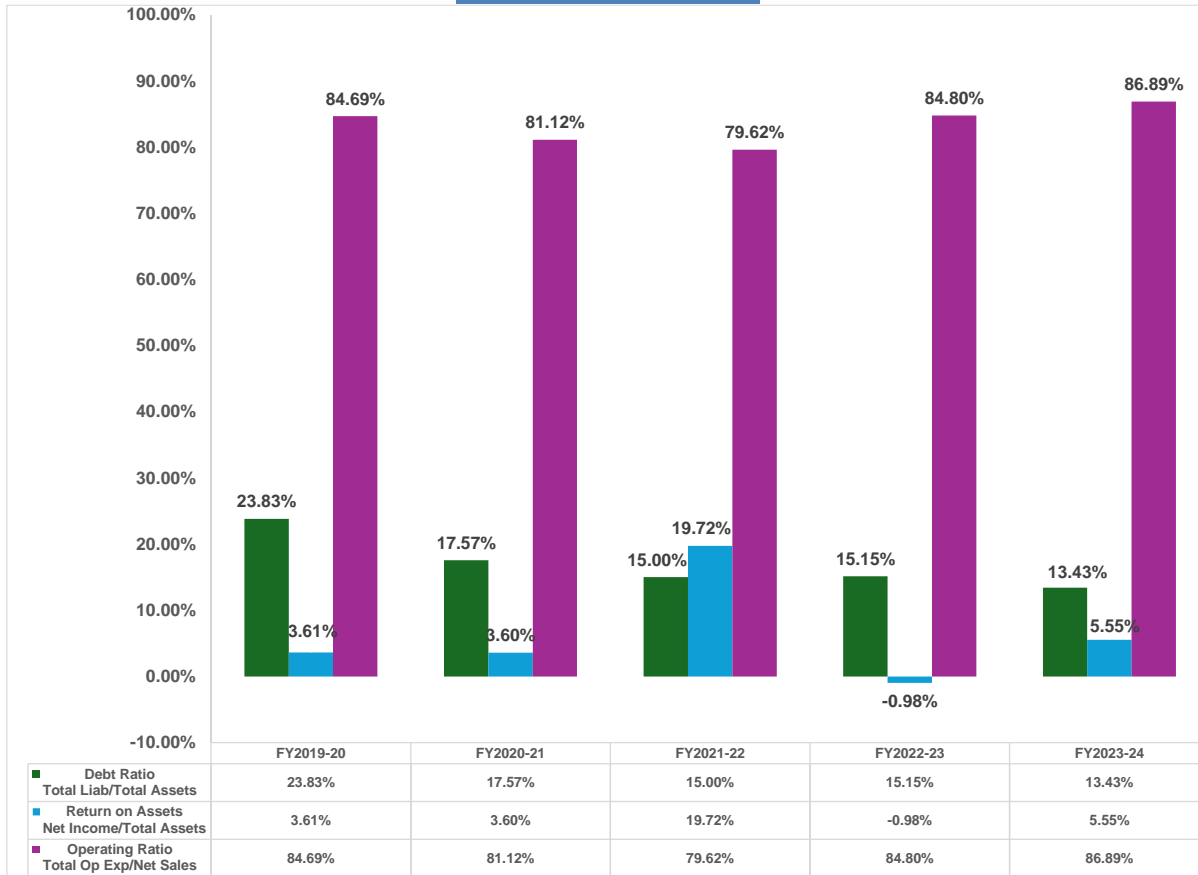
Ten Largest Water Customers
Fiscal Year 2024

Customer	Customer Type	Acre-Feet	Annual Revenues	% of Water Sales
Leisure Village	Residential	750	\$ 1,111,501	5.32%
Reiter Brother Inc	Agricultural	712	860,853	4.12%
Mahan Ranch Golf Club LLC	Commercial	255	503,221	2.41%
Cal State University CI	Public	297	455,017	2.18%
Duda Farm Fresh Foods, Inc.	Agricultural	384	289,552	1.39%
A Hartman Ranch, Inc	Agricultural	263	280,361	1.34%
Camlam Farms, Inc.	Agricultural	532	194,175	0.93%
Pleasant Valley Park & Rec	Irrigation	75	156,178	0.75%
A.B.P.	Agricultural	79	119,587	0.57%
Camarillo High School	Public	55	115,114	0.55%
Total Ten Largest Customers		3,402	4,085,559	19.54%
All Other Customers		<u>6,090</u>	<u>14,568,561</u>	<u>78.10%</u>
Total Water Revenue for District		9,492	\$ 18,654,120	97.64%

Ten Largest Wastewater Customers
Fiscal Year 2024

Customer	EDUs	Annual Revenue	% of Wastewater Sales
Leisure Village	2,162	\$ 1,116,631	27.28%
CSUCI	642	408,114	9.97%
Rancho Adolfo Mobile Home Estates	255	131,733	3.22%
Corte Madera/AvalonBay Communities	161	83,173	2.03%
Essex Camino Inc.	161	83,173	2.03%
Adolfo Camarillo Highschool	59	30,479	0.74%
Emeritus at Camarillo	56	28,930	0.71%
Camino Ruiz LLC	47	21,697	0.53%
Marriott Brighton Gardens	42	19,631	0.48%
Pleasant Valley School	38	17,564	0.43%
Total Ten Largest Wastewater Customers	3,623	\$ 1,941,125	40.74%
All Other Customers	<u>5,595</u>	<u>2,823,350</u>	<u>59.26%</u>
Total Wastewater Revenue for District	9,218	\$ 4,764,475	100.00%

Financial Metrics



Debt Ratio: Indicator quantifies level of indebtedness. It is a measure of the extent to which assets are financed through borrowing. The higher the debt ratio, the more dependent the utility is on debt financing. Debt ratio (%) = Total Liabilities/Total Assets. The debt ratio trend depicts a reduction in liabilities as result of the District paying off its Unfunded Accrued Liability in FY2019-20. The prepayment resulted in a Net Pension Asset for FY2020-21 & FY2021-22 and a Net Pension Liability for a significantly lower amount for FY2022-23 & FY2023-24. Also, FY2023-24 includes receipt of Capital & Mitigation Fees in the amount of \$6.1 million, which significantly increased total assets. A healthy debt ratio is generally considered to be 30% or less. The above graph indicates that the District is not reliant on debt financing, which translates into financial stability and lower risk, and debt obligations that are manageable.

Return on Assets: Indicator provides an estimate of the utility's financial effectiveness, seeking higher ratios when allowable. Return on Assets (%) = Net Income/Total Assets. Net income includes pension expenses, and therefore, it is subject to fluctuation from year to year. The increased ratio in FY2021-22 is due to the recognition of a large pension credit followed by the recognition of a large pension expense the following year. A healthy debt ratio is generally considered to be over 5%. In average, the Return on Assets ratio is above what is considered healthy.

Operating Ratio: Ratio is its operating expenses divided by operating revenue or net sales, not taking into debt repayment. Operating ratio (%) = Total O&M costs/Total operating revenue. A lower ratio indicates better efficiency, meaning an agency is spending a smaller portion of its revenue on operating expenses. Generally, a ratio between 75% and 85% is considered healthy.

Another key metric is debt service coverage ratio. A detailed analysis and narrative is located beginning on page 83.

Local Agency Comparison

	Service Area Size (miles)	Population	# of Water Customers	# of Wastewater Customers	# of Employees	Potable AFY Deliveries	Recycled AFY Deliveries	Miles of water lines (Potable and Recycled)	Collection System Miles	Operating Expenses	Operating Revenues	Annual Capital Outlay	Annual Debt
Camrosa	31	32,000	11,450	9,474	33	6,800	4,500	350		\$ 25,426,474	\$ 23,495,579	6,560,025	\$ 852,031
Triunfo Water and Sanitation District	50	33,594	4,711	10,820	19	1,552	872	55	120	\$ 16,201,675	\$ 28,001,449	1,432,139	\$ 649,000
Las Virgenes Municipal Water District	123	66,233	19,905	17,238	124	20,000	5,000	463.6	58	\$ 46,438,689	\$ 69,769,708	3,237,883	\$ 1,124,465
Ojai Valley Sanitation District	120	23,000	20,000	10,600	20	0	0	0	120	\$ 10,452,581	\$ 9,136,050	5,302,517	\$ 605,000
Carpinteria Valley Water District	17.3	15,196	4,572	0	21	3,256	0	82.79	0	\$ 13,404,861	\$ 16,131,688	3,457,863	\$ 714,250
Casitas Municipal Water District	137.5	70,000	6,070	0	77	6,994	0	163.4	0	\$ 23,833,331	\$ 18,068,550	4,154,562	\$ 3,269,551

Board Memorandum

May 27, 2025

To: General Manager

From: Sandra Llamas, Sr. Accountant

Subject: Establish Appropriation Limit for Fiscal Year 2025-26

Objective: Establish Fiscal Year 2025-26 Appropriation Limit of \$1,089,956.

Action Required: Adopt Resolution 25-06 Establishing the Annual Appropriation Limit for Fiscal Year 2025-26.

Discussion: Every fiscal year, the District is required to calculate the appropriation limit, as required by Article XIII B of the California Constitution and Section 7910 of the Government Code. The appropriation limit sets the amount of property taxes the District can expend.

Voters approved Proposition 4, also known as the Gann Initiative, in November 1979. Proposition 4 declares that a government entity may not appropriate any proceeds of taxes received in excess of the appropriations limit of the entity. If a local government receives excess funds in any one year, it may carry those excess funds into the subsequent year for use. Any excess funds remaining after the second year must be returned to taxpayers.

Special Districts that existed on January 1, 1978, and that did not, as of the 1977-78 fiscal year, levy an ad valorem tax on property in excess of 12.5 cents per \$100 of assessed value, are exempt from appropriation limitations. Camrosa's 1977-78 fiscal year levy was 35 cents per \$100 assessed value, which subjects Camrosa to the appropriation limitations.

Every fiscal year, the District is required to calculate the appropriation limit, as required by Article XIII B of the California Constitution and Section 7910 of the Government Code. The appropriation limit sets the amount of property taxes the District can expend.

The factors used to calculate the limit are: the percentages for change in population and the per-capita personal income as released by the California Department of Finance.

Calendar year information is used to determine the percent change in population growth; the District's change in population for the year 2024 was -0.78 percent. Fiscal year information is used to determine the percent change in California personal income; the percent change of California personal income per capita over the prior fiscal year was 6.44 percent.

The formula, as shown on the next page, used to calculate the appropriation limit is population growth times the per capita personal income times the prior year's limit. Based on this formula, Camrosa's appropriation limit for FY2025-26 is \$1,089,956. The FY2025-26 budgeted revenue for property tax is \$885,120, which is under the appropriation limit.

**Camrosa Water District
Fiscal Year 2025-26 Appropriation Limit**

Previous Year Limit	\$1,032,057
Appropriation factor	<u>1.0561</u>
New Limit	\$1,089,956

Calculation

Price factor 6.44

Population Change -0.78

Per capita converted to a ratio: $(6.44+100)/100 =$ 1.0644

Population converted to a ratio: $(-0.78+100)/100 =$ 0.9922

Calculation of factor for FY 2025-26: $1.0644 \times 0.9922 =$ 1.0561

Price factor and Population Change Source: California Department of Finance

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

Resolution No: 25-06

**A Resolution of the Board of Directors
of Camrosa Water District**

**Establishing the Annual Appropriation Limit for
Fiscal Year 2025-26**

Whereas, the voters approved the Gann Spending Limitation Initiative (Proposition 4) on November 6, 1979, adding Article XIII B to the Constitution of the State of California to establish and define annual appropriation limits on state and local government entities; and,

Whereas, Article XIII B and California government code section 7910 requires each local jurisdiction to establish its appropriation limit by resolution; and,

Whereas, the documentation used in the determination of the appropriation limit has been available to the public at least fifteen days prior to this meeting of the Board of Directors; and,

Whereas, the Department of Finance annually provides the consumer price index and percent change in population data used to calculate the appropriation limit; and,

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that an appropriations limit of \$1,089,956 be established for the fiscal year ending June 30, 2026, pursuant to the provisions of Article XIII B of the California Constitution; and,

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Board Memorandum

May 27, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: Amending the Inflation-Based Annual Salary Adjustment Policy

Objective: Provide a consistent policy that enhances the District's ability to attract and retain high-quality personnel.

Action Required: It is recommended that the Board of Directors adopt Resolution 25-07 Amending The Inflation-Based Annual Salary Adjustment Policy and allocating 3.2% for FY 2025-26.

Discussion: Budget-related policies are to be reviewed annually by the Board of Directors during the budget development and approval process, and as part of this process, the General Manager will provide the Board with a report on the success of these policies and any recommended modifications.

Since its implementation, this policy has been key to ensuring the competitive nature of the District's overall compensation plan. The Budget Ad hoc Committee has met with staff and recommends the following amendments to the policy (see attached redline version):

- Not applicable to recent new hires
- Exclude the GM
- Include a salary-based distribution of the inflation-based salary adjustment

The General Manager recommends that the policy be amended as described and adopted as detailed in the attached policy and resolution and that the following amount be allocated by the Board for this policy for FY2024-25.

- Inflation-Based Salary Adjustment (May 2024 – April 2025, CPI 12 mo. average) = 3.2%

The Board-approved allocation will be factored into the FY 2025-26 Budget to be adopted in June 2025.

Attachments:

- *CPI-U 12-month average for May 2024 – April 2025*
- *Proposed Inflation-Based Annual Salary Adjustment Policy*
- *Resolution 25-07 Amending the Inflation-Based Annual Salary Adjustment Policy*

Month	2020		2021		2022		2023		2024		2025	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	0.8	3.1	0.2	0.9	1.1	7.5	1.9	5.8	1	2.5	0.9	3.3
February	0.3	3.4	0.4	1	0.3	7.4	-0.3	5.1	0.5	3.4	0.3	3.1
March	-0.7	1.9	0.5	2.2	1.5	8.5	0.1	3.7	0.7	4	0.7	3.0
April	-0.3	0.7	1.1	3.6	0.5	7.9	0.7	3.8	0.6	3.9	0.6	3.0
May	0.4	0.9	0.6	3.9	0.8	8	0.1	3.2	0.1	3.9		
June	0.5	1.4	0.6	4	1.1	8.6	0.5	2.5	-0.2	3.2		
July	0.6	1.9	0.6	3.9	-0.2	7.7	0	2.7	0.2	3.4		
August	0.1	2	0.2	4	0.1	7.6	0.7	3.3	0.1	2.9		
September	-0.3	1.2	0.3	4.6	0.5	7.8	0.3	3.2	0.2	2.8		
October	0.2	0.7	0.9	5.4	0.6	7.5	-0.1	2.4	0	3		
November	0.1	1	0.6	6	-0.8	6	-0.4	2.8	-0.2	3.2		
December	-0.2	1.5	0.4	6.6	-0.6	4.9	0	3.5	0.2	3.4		

Fiscal Year-to- Date Average ending in Apr 2025
3.2

https://www.bls.gov/regions/west/news-release/consumerpriceindex_losanjeles.htm

Inflation-Based Annual Salary Adjustment Policy

A. Purpose

The purpose of the Inflation-Based Annual Salary Adjustment Policy is to communicate the District's policy on an inflation-based adjustment of District salaries for all personnel in order to achieve the District's goal to attract and retain a highly skilled and productive workforce to carry out the services provided by Camrosa. This policy has been established for all employees with at least six months of service, except for the General Manager, to ensure that income levels adjust with the inflation rate, preserving the purchasing power of their income which then provides financial stability and ensures the continued quality of life of each employee.

B. Basis for Adjustment

As part of the annual budget development and approval process, it is the Board's intention to authorize an Inflation-Based Annual Salary Adjustment based on the Consumer Price Index (CPI-U) for the Los Angeles-Long Beach-Anaheim, CA, CPI-U, using an average percentage of the prior 12-months through April. This adjustment will be effective the first full pay period in July 1st, and will be based on the total active salaries of the District as of June 30th. The District's Salary Ranges will also be adjusted accordingly, effective July 1st.

The distribution of the allocated Inflation-Based Annual Salary Adjustment amount will reflect the District's acknowledgment that inflation impacts wage earners disproportionately, with lower wage earners being impacted more significantly than higher wage earners. Therefore, the Inflation-Based Annual Salary Adjustment will be distributed in the following manner:

- 0% – 2.0% CPI-U: The adjustment will be distributed equally across all wage earners.
- > 2.0% CPI-U: The 2nd tertile of wage earners will receive the CPI-U, the 3rd tertile of wage earners will receive the CPI-U minus 10%, and the 1st tertile will receive the CPI-U plus the remainder allocation evenly distributed across the tertile.

Example: CPI-U = 3.2%

1st tertile = 3.88% (3.2% + remainder based on total salaries)

2nd tertile = 3.2%

3rd tertile = 2.88% (3.2% - .32% (10%))

Any uneven tertile distribution will be adjusted at the General Manager's discretion.

C. Funding

Total funds available for the Inflation-Based Annual Salary Adjustment Policy will be determined each year by the Board of Directors as part of the budget development and approval process. The Board of Directors will have the sole discretion to approve or disapprove funds for the Inflation-Based Annual Salary Adjustment Policy, based on the economic conditions of the District.

D. Policy Review

This policy shall be reviewed annually by the Board of Directors during the budget development and approval process. As part of this process, the General Manager will provide the Board with a report on the success of this policy and any recommended modifications.

Resolution No: 25-07

A Resolution of the Board of Directors
of Camrosa Water District
Amending the Inflation-Based Annual Salary Adjustment Policy

Whereas, the Board of Directors desires to amend by resolution the Inflation-Based Annual Salary Adjustment Policy; and

Whereas, the purpose of the Inflation-Based Annual Salary Adjustment Policy is to state the District's policy on an inflation-based adjustment of District salaries for all personnel in order to achieve the District's goal to attract and retain a highly skilled and productive workforce to carry out the services provided by Camrosa; and

Whereas, the policy is being established for all employees with at least six months of service, except the General Manager, and provides for an Inflation-Based Annual Salary Adjustment based on the Consumer Price Index to ensure that income levels adjust with the inflation rate, thereby preserving the purchasing power and providing for the financial stability of each employee.

Now, Therefore, Be It Resolved that the Camrosa Water District Board of Directors hereby adopts the amended Inflation-Based Annual Salary Adjustment Policy, effective July 1, 2025. Inflation-Based Annual Salary Adjustments will be effective the first full pay period of the fiscal year. The District's Salary Ranges will be adjusted accordingly, except for FY 2025-26; and

Now, Therefore, Be It Further Resolved that the Camrosa Water District Board of Directors does hereby allocate a 3.2% Inflation-Based Annual Salary Adjustment for the FY 2025-26; and

Now, Therefore, Be It Further Resolved that the amended Inflation-Based Annual Salary Adjustment Policy shall be incorporated into the District's Employee Handbook; and

Now, Therefore, Be It Further Resolved that the Camrosa Water District Board of Directors reserves the discretion to review, adjust, and then allocate an appropriate amount each fiscal year as part of the budget preparation and approval process for Inflation-Based Annual Salary Adjustments.

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

(ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Board Memorandum

May 27, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: Amend the Promotion and Salary Adjustments Policy

Objective: Provide a consistent policy that enhances the District's ability to attract and retain high-quality personnel.

Action Required: It is recommended that the Board of Directors adopt Resolution 25-08 Amending the Promotion and Salary Adjustments Policy and allocating 2.5% for FY 2025-26.

Discussion: Budget-related Policies are to be reviewed annually by the Board of Directors during the budget development and approval process, and as part of this process, the General Manager will provide the Board with a report on the success of these policies and any recommended modifications.

Providing the GM with the ability to provide employees with salary adjustments and promotions (within the parameters of the policy) has been key to ensuring the competitive nature of the District's overall compensation plan and achieving the District's retention goals. After discussions within the Budget Ad hoc Committee, it was determined that adding a performance-based incentive to this policy would not be necessary if the amount allocated for the policy is sufficient and performance-based promotions and salary adjustments are used by the General Manager to incentivize exceptional employee performance. The Ad hoc Committee recommends amendments to the policy to exclude the GM and clarify the basis of a board-approved percentage of payroll.

The Board determines the amount available for Promotion and Salary Adjustments as part of the budget development and approval process each year. The General Manager recommends that the policy be amended as detailed in the attached policy and resolution and that the following amount be allocated by the Board for this policy for FY 2025-26.

- Promotion and Salary Adjustments 2.5% of Active Employee Salaries as of June 30, 2025

The Board-approved allocation will be factored into the FY 2025-26 Budget to be adopted in June 2025.

Attachments:

- *Proposed Promotion and Salary Adjustments Policy*
- *Resolution 25-08 Amending the Promotion and Salary Adjustments Policy*

Promotion and Salary Adjustments Policy

A. Purpose

The purpose of the Promotion and Salary Adjustments Policy is to state the District's intention to provide appropriate classification and compensation for all employees. The goal is for Camrosa to develop and maintain a highly skilled and productive workforce to carry out the services provided by Camrosa while offering Camrosa's staff an opportunity to advance their skills and demonstrate their abilities.

B. Promotion and Salary Adjustments

The annual Performance Review will be used, in conjunction with additional evaluation criteria, to determine if a performance-based promotion and/or salary adjustment is appropriate.

Except for the General Manager, tThe Performance Review will be conducted for each employee by the supervisor(s) or manager and the General Manager, no less than every year beginning with the first month of each fiscal year. More frequent reviews may be necessary on a case-by-case basis. An employee may request a salary review at any time. Granting a requested review is at the discretion of the General Manager.

Consideration for a performance-based promotion or salary adjustment will be based on demonstrated ~~trends-performance~~ over a series of evaluation criteria aligned with Camrosa's actionable strategies and annual goals. The level of compensation for the salary adjustment or promotion will be based upon the employee's job performance, roles, responsibilities, certification and education levels, job market conditions, and the determination of the General Manager in consultation with the employee's supervisor and/or manager. Individual promotion and/or salary adjustments shall not exceed five percent (5%) in any fiscal year for any employee, without prior approval of the Board of Directors.

C. Funding

The amount available to the General Manager for performance-based promotion and/or salary adjustments will be determined annually by the Board and approved as part of the annual budget development and approval process. If the amount allocated for this policy is specified as a percentage of salaries, the basis for that amount will be a percentage of the total annual salaries of the active employees as of June 30th, prior to the beginning of the new fiscal year. The Board of Directors will have the sole discretion to approve or disapprove funds for promotion and salary adjustments, based on the economic conditions of the District.

D. Policy Review

This policy shall be reviewed annually by the Board of Directors during the budget development and approval process, and as part of this process, the General Manager will provide the Board with a report on the success of this policy and any recommended modifications.

Resolution No: 25-08

A Resolution of the Board of Directors
of Camrosa Water District
Amending the Promotion and Salary Adjustments Policy

Whereas, the Board of Directors desires to amend by resolution the Promotion and Salary Adjustments Policy;
and

Whereas, the purpose of the Promotion and Salary Adjustments Policy is to state the District's intention to provide appropriate classification and compensation for all employees in order to achieve the goal for Camrosa to develop and maintain a highly skilled and productive workforce to carry out the services provided by Camrosa while offering Camrosa's staff opportunities to advance their skills and demonstrate their abilities;
and

Whereas, the policy was established for all employees, except for the General Manager, to receive appropriate Promotion and Salary Adjustments based upon the employee's job performance, roles, responsibilities, certification and education levels, job market conditions, and the determination of the General Manager in consultation with the employee's supervisor and/or manager. Salary adjustments or promotions shall not exceed five percent (5%) in any fiscal year for any employee, without prior approval of the Board of Directors.

Now, Therefore, Be It Resolved that the Camrosa Water District Board of Directors hereby adopts the Amended Promotion and Salary Adjustments Policy, effective the first pay period of the fiscal year; and

Now, Therefore, Be It Further Resolved that the Camrosa Water District Board of Directors does hereby allocate ____% of the District's active salaries, as of June 30, for Promotion and Salary Adjustments for FY 2025-26; and

Now, Therefore, Be It Further Resolved that the Amended Promotion and Salary Adjustments Policy shall be incorporated into the District's Employee Handbook; and

Now, Therefore, Be It Further Resolved that the Camrosa Water District Board of Directors reserves the discretion to review, adjust, and then allocate an appropriate amount each fiscal year as part of the budget preparation and approval process for Promotion and Salary Adjustments.

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Board Memorandum

May 27, 2025

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance Manager

Subject: CalPERS Contributions and the Classic Employee Member Paid Contribution

Objective: Update the Classic Employee Member Paid Contribution.

Action Required: It is recommended that the Board of Directors:

- 1) Adopt a Resolution of the Board Paying and Reporting the Value of Employer Paid Member Contribution; and,
- 2) Adopt a Resolution of the Board Paying and Reporting the Value of Employer Paid Member Contribution (CalPERS ID: 7880235845).

Discussion: On June 24, 2021, the Board of Directors adopted a resolution requiring existing Classic employees hired before July 1, 2021, to begin contributing one percent per year of their share of CalPERS contribution, and to provide those employees with a discretionary offset of one percent (1%).

CalPERS requires a newly adopted resolution when the Board implements a change in the contributions. The Board is considering increasing the Classic employees' share of their contribution from four percent (4%) to five percent (5%) effective June 21, 2025, and increasing the discretionary offset to five percent (5%). Any Classic employees hired after July 1, 2021, will continue to pay the full seven percent (7%) of the employee's CalPERS retirement contribution and will not be eligible for the discretionary offset.

The ramp-down of the District's contributions to CalPERS on behalf of existing Classic employees and the increase of the discretionary offset described above will be taken to the Board on a yearly basis and evaluated as part of the budget process until the employees' payment of their contribution and the Discretionary Offset reach the maximum of seven percent (7%).

Attachments:

- Resolution 25-09 (District)
- Resolution 25-10 (CalPERS)

Resolution No: 25-09

A Resolution of the Board of Directors
of Camrosa Water District

**Paying and Reporting the Value of Employer Paid Member
Contribution**

Whereas, the Board of Directors on June 24, 2021, adopted a Resolution of the Board paying and reporting the value of employer-paid contributions beginning July 1, 2021, to reflect existing Classic employees hired before July 1, 2021, to begin contributing one percent (1%) per year of their share of CalPERS contribution and provide a discretionary offset of one percent; and,

Whereas, the governing body of the Camrosa Water District has identified the following conditions for the purpose of its election to pay Employer Paid member Contribution (EPMC):

- This benefit shall apply to all employees of Classic Miscellaneous membership hired prior to July 1, 2021.
- This benefit shall be reduced from 3% to 2% of the normal contributions paid as EPMC beginning June 21, 2025, and the same percent (value) of compensation earnable shall be reported** {excluding Government Code Section 20636(c)(4)} as additional compensation.
- The effective date of this Resolution shall be June 21, 2025; and,

Whereas, this policy shall be renewed annually by the Board of Directors.

Now, Therefore, Be It Resolved that the Camrosa Water District Board of Directors elects to pay and report the value of EPMC, as set forth above; and provide the qualifying employees a 5% discretionary offset.

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Resolution No: 25-10

A Resolution of the Board of Directors
of Camrosa Water District

**Paying and Reporting the Value of Employer Paid Member
Contribution (CalPERS ID: 7880235845)**

Whereas, the governing body of the Camrosa Water District has the authority to implement Government Code Section 20636(c) (4) pursuant to Section 20691; and,

Whereas, the governing body of the Camrosa Water District has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer, and reported as additional compensation; and,

Whereas, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Camrosa Water District of a Resolution to pay and report the value of said Employer Paid Member Contribution (EPMC); and,

Whereas, the governing body of the Camrosa Water District has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of Classic Miscellaneous membership hired prior to July 1, 2021.
- This benefit shall consist of paying 2% of the normal contributions as EPMC beginning June 21, 2025, and reporting the same percent (value) of compensation earnable** {excluding Government Code Section 20636(c)(4)} as additional compensation.
- The effective date of this Resolution shall be June 21, 2025.

Now, Therefore, Be It Resolved that the governing body of the Camrosa Water District elects to pay and report the value of EPMC, as set forth above.

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Board Memorandum

May 27, 2025

To: Board of Directors
From: Norman Huff, General Manager
Subject: Salary and Classification Schedule

Objective: Update the salary and classification schedule.

Action Required: Adopt Resolution 25-11 Adjusting the District's Salary and Classification Schedule.

Discussion: The Salary and Classification Schedule is to be approved by the Board of Directors if there is a change.

The Salary and Classification Schedule is being updated to reflect the reclassification and additions of the following positions:

- Management Analyst I/II (formerly Business Analyst)
- Associate and Senior Engineer
- Assistant IT Manager/IT Manager (succession position to replace the IT and Special Projects Manager)

The Salary and Classification Schedule also authorizes 31 full-time and 3 part-time positions for the FY 2025-26.

Attachments:

- *Resolution 25-11*
- *Proposed Salary Schedule*

Resolution No: 25-11

A Resolution of the Board of Directors
of Camrosa Water District

**Adjusting the District's Salary and
Classification Schedule for Employees**

Whereas, the Board of Directors shall establish by resolution a Salary and Classification Schedule consisting of salary rates allocated to salary ranges; and,

Whereas, except as otherwise provided herein, employees shall receive compensation provided in the Salary and Classification Schedule for the classification of the position in which they are employed; and,

Whereas, the Salary and Classification Schedule shall include a descriptive title, salary ranges, and the number of allocated positions; and,

Whereas, the General Manager shall recommend to the Board of Directors changes in the Salary and Classification Schedule to meet the needs of the District; and,

Whereas, such changes may include but not be limited to a new position, salary range adjustment for the position, reclassification of the position only, or reclassification of the incumbent within the position, and must be submitted to the Board of Directors for approval; and,

Whereas, the General Manager may appoint new employees within the salary range of the classifications, in accordance with the Salary and Classification Schedule; and,

Whereas, the District's Salary and Classification Schedule attached hereto shall reclassify position titles, add new positions, and authorize 31 full-time and 3 part-time positions as approved by the Board as part of the Fiscal Year 2025-26 budget; and;

Now, Therefore, Be It Resolved that the Camrosa Water District Board of Directors hereby adopts the Salary and Classification Schedule.

Adopted, Signed, and Approved this 27th day of May 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

(ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

CAMROSA WATER DISTRICT SALARY SCHEDULE
SALARY AND CLASSIFICATION SCHEDULE
Effective: May 27, 2025

Position	Minimum	Max	FLSA	Time Base
Assistant General Manager	\$ 154,650	\$ 190,735	N	Annually
Management Analyst I	\$ 77,325	\$ 118,565	Y	Annually
Management Analyst II	\$ 110,000	\$ 146,000	Y	Annually
Chief Plant Operator	\$ 92,790	\$ 134,030	Y	Annually
Control Systems Supervisor	\$ 103,100	\$ 144,340	Y	Annually
Customer Service Manager	\$ 113,410	\$ 159,805	N	Annually
Customer Service Representative I	\$ 56,705	\$ 77,325	Y	Annually
Customer Service Representative II	\$ 67,015	\$ 87,635	Y	Annually
Customer Service Supervisor	\$ 87,635	\$ 128,875	Y	Annually
Deputy General Manager - Finance	\$ 164,960	\$ 211,355	N	Annually
Director of Administration	\$ 144,340	\$ 195,890	N	Annually
Director of Operations	\$ 144,340	\$ 195,890	N	Annually
Associate Engineer	\$ 105,000	\$ 150,000	N	Annually
Senior Engineer	\$ 145,000	\$ 185,000	N	Annually
District Engineer	\$ 134,030	\$ 201,045	N	Annually
Engineering & Capital Projects Manager	\$ 134,030	\$ 201,045	N	Annually
General Manager	\$ 201,045	\$ 268,060	N	Annually
GIS Specialist	\$ 72,170	\$ 103,100	Y	Annually
IT and Special Projects Manager	\$ 134,030	\$ 206,200	N	Annually
IT Manager	\$ 130,000	\$ 185,000	N	Annually
Assistant IT Manager	\$ 110,000	\$ 135,000	N	Annually
Instrumentation Technician	\$ 72,170	\$ 118,565	Y	Annually
Laboratory Analyst I	\$ 61,860	\$ 82,480	Y	Annually
Laboratory Analyst II	\$ 77,325	\$ 97,945	Y	Annually
Laboratory Supervisor	\$ 103,100	\$ 139,185	Y	Annually
Senior Accountant	\$ 97,945	\$ 134,030	N	Annually
Senior Customer Service Representative	\$ 82,480	\$ 118,565	Y	Annually
Superintendent of Operations	\$ 123,720	\$ 170,115	N	Annually
System Field Supervisor - Distribution	\$ 97,945	\$ 139,185	Y	Annually
System Field Supervisor - Treatment	\$ 97,945	\$ 139,185	Y	Annually
System Operator I	\$ 67,015	\$ 87,635	Y	Annually
System Operator II	\$ 77,325	\$ 97,945	Y	Annually
System Operator III	\$ 82,480	\$ 103,100	Y	Annually
System Operator IV	\$ 87,635	\$ 108,255	Y	Annually
System Operator V - Lead	\$ 92,790	\$ 118,565	Y	Annually
Water Quality & Environmental Compliance Manager	\$ 103,100	\$ 170,115	N	Annually
Water Resoures Coordinator	\$ 92,790	\$ 118,565	Y	Annually
Board Member (per Meeting)	\$ 235.00	\$ 235.00	N	Per Meeting
Part-Time Student/Paid Internship	\$ 18.00	\$ 35.00	Y	Hourly
Part-Time/Temporary Employee	\$ 18.00	\$ 35.00	Y	Hourly

Authorized Full-Time Employees: **31** - Effective FY 2025-26
Authorized Part-Time Employees: **3**

Board Memorandum

May 27, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: Master Plan Update, May 2025

Objective: Provide the Board with a report/update from the Master Plan Ad hoc Committee on the Master Plan progress.

Action Required: No action is necessary; for information and discussion only.

Background: Woodard & Curran (W&C) was hired in 2022 to develop a Near Term Capital Improvement Plan related to the District's existing infrastructure, as well as perform a Water Resources Planning Analysis to identify potential water supply project options that can reduce the District's reliance on imported water. A Technical Memorandum (TM) for the Near-Term Capital Improvements Plan was submitted on November 17, 2023. A TM for the Water Resources Planning Analysis was submitted on July 26, 2024.

On August 22, 2024, the Board held a Master Plan Workshop to provide a forum for discussion of District priorities and strategies related to the proposed implementation of the recommendations made in the TMs. Staff presented their rationale for prioritization and implementation of CIP projects listed in the Near-Term Capital Improvements Plan and Water Resource Planning Analysis TMs. As the result of discussions involving the Board and Staff, projects recommended in the TMs were characterized into two categories 1) Water Supply, and 2) Existing Infrastructure Improvements. The Board and Staff reached a consensus on the projects that would be immediately pursued and those that would need additional analysis and/or preliminary design. The phased approach developed for the Water Supply projects was key to moving forward with the implementation of Phase I and II elements of the program. Consensus on the prioritization of Near-Term Capital Improvements has allowed Staff to move forward with the high-priority Existing Infrastructure Improvement projects.

In early 2025, feedback from the Board indicated that in order to further the work of the Master Plan development with the associated projects and initiatives, a Master Plan Ad hoc Committee should be formed. Directors Foreman and Hoag comprise that committee. Staff met with the Master Plan Ad hoc Committee on February 4, 2025, March 4, 2025, and May 6, 2025. These meetings further refined the District's objectives and priorities for the Master Plan document as well as associated projects and initiatives. Attached is the report of the most recent committee meeting.

Attachment: Master Plan/CIP Committee – May 6, 2025, Report

Master Plan/CIP Committee – May 6, 2025 Report

The Master Plan/CIP Committee met on May 6, 2025. Following is a list of topics addressed in the meeting and a summary of key discussion points by topic.

A. Topics of discussion:

1. Update on Clean Energy Capital Proposal
2. Update on Conejo Wellfield RO PDR Consultant Selection
3. Update on Program Manager Concept RFP – Consultant Partnership
4. Update on Master Plan Consultant Selection
5. Update on Federal and State Grant Funding opportunities
6. Schedule for Fe/Mn Treatment Project
7. Update on CIP Tracking Plan and status of Projects
8. Update on Local Agency Coordination
9. Update on WaterWorth software assessment

B. Clean Energy Capital

- a. Staff presented a revised proposal from CEC, as included in the May 8th Board package. The Committee recommended approval of the agreement, with the understanding that the General Manager would approve tasks as needed, rather than giving CEC approval for all tasks at once.

C. Conejo Wellfield RO PDR Consultant Selection

- a. The Committee reviewed the contract as presented in the May 8th Board package. There was considerable discussion about the role of the RO facility in the overall water resources program, especially, how the RO facility will be used to meet peak demands in summer/fall months and use of spare capacity during off-peak winter demand periods.
- b. The Committee recommended approval of the proposed contract with Black & Veatch.
- c. Staff will keep the Committee up-to-date on progress, including occasional meetings with staff and consultant as appropriate.

D. Update on Program Manager Concept

- a. The Committee and staff agree that the District should retain a program manager to support the implementation of Camrosa's CIP. This support would include assisting Camrosa in identifying and assessing more details of CIP plan elements in order to develop a specific CIP plan, identifying critical path items, especially to include those out of Camrosa's control, identifying approach to meeting those key milestones, including who, what, when and how and ultimately aid in implementing an adopted CIP plan.

- b. The Program Manager's work needs to be coordinated with the financial consultant's work, customer outreach, and rate study activities. Staff are to develop an overall integration plan to show how all the CIP work is to be integrated, i.e., how activities of Master Plan consultant, financial consultant, rate study, and Program Manager are coordinated, including work flows and work products among each group and overall schedule showing process to get to an adopted CIP, ultimately to be approved by the Board.
- c. Further discussion is expected at the May 8th Board meeting.
- d. RFP to be released in June.

E. Update on Master Plan Document Consultant Selection

- a. The Committee reviewed the proposed consultant contract as given in the May 8th Board package.
- b. The Committee recommended approval of the contract.
- c. Staff will keep the Committee up-to-date on progress, including occasional meetings with staff and consultant as appropriate.

F. Update on Federal and State Grant Opportunities

- a. The Committee desires that Woodard and Curran update their grant opportunities technical memorandum, so this will be completed as part of the Master Plan consultant work.
- b. The Committee discussed the staff's suggestion to consider retaining Merchant McIntyre Associates for federal advocacy work as described in the May 8th Board package.

G. Schedule for Fe/Mn Treatment Project

- a. Staff waiting for contractor's schedule as contract was just awarded.

H. Update on CIP Tracking and Status of Projects

- a. Staff are continuously updating schedules and tracking progress with project managers.
- b. Staff reported the billing system upgrade is behind schedule, but they are working to get the system completed and going live with the new system in the next month or so.
- c. Staff will provide Committee with updated project status schedules prior to meetings. Staff will provide more detailed project schedules for near-term projects (projects occurring within about a 2-year period) for the Committee's review and tracking.

I. Update on WaterWorth (Long-term Budgeting & Rate Study) software assessment

- a. Staff desires to proceed with the purchase of a license for the WaterWorth software. This software would be used as a tool for long-term CIP budget development and upcoming rate studies, and as a tool to provide ongoing

analyses of potential capital and operations and maintenance activities on water and wastewater rates. The tool would be very helpful in doing “what-if” analysis quickly and transparently.

- b. Staff contacted other users of the software to determine others’ experience and ease of use. Overall feedback from other agencies was positive.
- c. The Committee agreed with staff to move forward with acquisition of the software. Given the cost of the software, Board approval is not required as the cost is within the GM’s purchase authority.
- d. Given financial staff efforts to complete the FY 2025-26 Budget (May-June) and new FY annual agreements (July), implementation is expected in August.

J. Follow-up Items

- a. Bring Clean Energy Capital agreement for approval to full Board on May 8th.
- b. Bring Conejo Wellfield RO PDR agreement for approval to full Board on May 8th.
- c. Bring Woodard and Curran Master Plan agreement for approval to full Board on May 8th.
- d. Recommend full Board approve moving forward with CIP Program Manager RFP, for release in June.
- e. Continue consideration/exploration of potential funding opportunities and update tech memo on grant opportunities. This task is included as part of the Master Plan document work.
- f. Look at potential engagement points of Committee on Conejo Wellfield RO PDR and Master Plan.
- g. Continue the development of the CIP tracking plan/tools. Provide Committee with updated projected schedules prior to each meeting.
- h. Next meeting is schedule for July 1, 2025.

Board Memorandum

May 27, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: Federal Funding Consultant Services

Objective: Award a professional service contract for federal funding consulting services for the District's Integrated Master Plan including local water supply alternatives and existing infrastructure improvement projects.

Action Required: It is recommended that the Board of Directors authorize the General Manager to enter into an initial three-month agreement with Merchant McIntyre Associates, with a monthly retainer in the amount not to exceed \$10,000.00 to provide federal funding consulting services to pursue federal funding opportunities for potential new water supplies and enhancements to existing water supplies, infrastructure, and facilities.

Discussion: The District seeks to take advantage of new water supply opportunities, and to enhance and conserve current water supplies, as generally set forth in planning documents including the District's 2022 Strategic Plan, 2024 Water Resources Planning Analysis Technical Memorandum, and 2025 Master Plan (in-progress). The District is currently exploring the implementation of over 80 new water supply and existing infrastructure improvement projects for the potable water system, non-potable water system, and wastewater system. These projects are distributed over the next 15 years and could cost nearly \$170 million (2024 dollars). The District seeks to develop these new water supplies and infrastructure improvements while still providing competitive rates of service for its customers. This can be achieved by exploring all possible avenues of funding.

One avenue to secure funding for significant infrastructure projects is federal funding through the Water Resources Development Act (WRDA) and Congressional earmarks. On January 9, 2025, Eastern Municipal Water District (EMWD) announced that it had received the largest federal funding commitment in its history through an additional \$50 million authorization in the WRDA 2024 bill. This WRDA grant increases the total authorization for EMWD's Desalination Program to \$100 million. This federal funding enables the United States Army Corps of Engineers Civil Works Program (Army Corps), with a cost share from EMWD, to design and construct groundwater wells, pipelines, and treatment facilities. I reached out to EMWD to discuss how they secured this funding and was told that it was the result of years of work and relationship development by their finance staff with their elected congressional representatives. EMWD was willing to share its experience with Camrosa, but because Camrosa has not had the staff to develop these relationships, an alternative to secure federal funding would be through a Federal Funding Consultant.

On March 18th, Camrosa staff met with the principals of Merchant McIntyre Associates; leading experts in securing federal funding for water projects, municipalities, and nonprofits; to discuss their qualifications and a strategy to secure federal funding for Camrosa's Master Plan and Infrastructure CIP projects. Since 1994 Merchant McIntyre professionals have won millions of dollars of federal support to

support water and wastewater infrastructure. Their team is comprised of former Congressional staff, administration staff, and federal grants experts with a strong working relationship with the California Congressional Delegation. For their monthly retainer fee, they will function as an extension of the District's staff, working to forecast, identify, help write, submit, mobilize Congressional support for, and win federal funding.

Merchant McIntyre Associates provided a Federal Funding Action Plan as a proposal to provide the services and deliverables described, for a retainer of \$10,000 per month for an initial 90-day engagement, with an extension of 12 months if Camrosa was pleased with the services and deliverables provided in the first 3 months.

Funding for the initial 3-month retainer would be available from the FY2024-25 and FY2025-26 Operating Budget under Professional Services - Master Plan.

Attachment: Merchant McIntyre Associates Agreement and Federal Funding Action Plan for the Camrosa Water District

**Camrosa Water District
7385 Santa Rosa Rd.
Camarillo, CA 93012
Telephone (805) 482-4677 - FAX (805) 987-4797**

Some of the important terms of this agreement are printed on pages 2 through 3. For your protection, make sure that you read and understand all provisions before signing. The terms on Page 2 through 3 are incorporated in this document and will constitute a part of the agreement between the parties when signed.

TO: Merchant McIntyre & Associates, LLC
1634 Eye St, NW, Suite 200
Washington, DC 20006

DATE: May 27, 2025

Agreement No.: 2025-124

The undersigned Consultant offers provide government relations services as more fully described within the service agreement attached.

Contract price \$: \$10,000 per month, billed monthly in advance.

Contract Term: May 27, 2025 – August 30, 2026

Instructions: Sign and return original. Upon acceptance by Camrosa Water District, a copy will be signed by its authorized representative and promptly returned to you. Insert below the names of your authorized representative(s).

Accepted: Camrosa Water District

Consultant: Merchant McIntyre & Associates, LLC

By:
Norman Huff

By: 
Brent Merchant

Title: General Manager

Title: Principal and Co-Founder

Date:

Date: *May 21, 2025*

Other authorized representative(s):

Other authorized representative(s):

Consultant agrees with Camrosa Water District (District) that:

- a. **Indemnification:** To the extent permitted by law, Consultant shall hold harmless, defend at its own expense, and indemnify the District, its directors, officers, employees, and authorized volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees and costs, arising from negligent acts, errors or omissions of Consultant or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages or expenses arising from the District's sole negligence or willful acts.
- b. **Minimum Insurance Requirements:** Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Consultant, his agents, representatives, employees or subcontractors.
- c. **Coverage:** Coverage shall be at least as broad as the following:
 1. **Commercial General Liability (CGL) -** Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury with limit of at least two million dollars (\$2,000,000) per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (coverage as broad as the ISO CG 25 03, or ISO CG 25 04 endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.
 2. **Automobile Liability -** (If applicable) Insurance Services Office (ISO) Business Auto Coverage (Form CA 00 01), covering Symbol 1 (any auto) or if Consultant has no owned autos, Symbol 8 (hired) and 9 (non-owned) with limit of one million dollars (\$1,000,000) for bodily injury and property damage each accident.
 3. **Workers' Compensation Insurance -** as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
 4. **Waiver of Subrogation:** The insurer(s) named above agree to waive all rights of subrogation against the District, its directors, officers, employees, and authorized volunteers for losses paid under the terms of this policy which arise from work performed by the Named Insured for the District; but this provision applies regardless of whether or not the District has received a waiver of subrogation from the insurer.
 5. **Professional Liability -** (also known as Errors & Omission) Insurance appropriate to the Consultant profession, with limits no less than \$1,000,000 per occurrence or claim, and \$2,000,000 policy aggregate.
- d. **If Claims Made Policies:**
 1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
 2. Insurance must be maintained and evidence of insurance must be provided **for at least five (5) years after completion of the contract of work.**
 3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

If the Consultant maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

Other Required Provisions: The general liability policy must contain, or be endorsed to contain, the following provisions:

- a. **Additional Insured Status:** District, its directors, officers, employees, and authorized volunteers are to be given insured status (at least as broad as ISO Form CG 20 10 10 01), with respect to liability arising out of work or operations

performed by or on behalf of the Consultant including materials, parts, or equipment furnished in connection with such work or operations.

- b. **Primary Coverage:** For any claims related to this project, the Consultant's insurance coverage shall be primary at least as broad as ISO CG 20 01 04 13 as respects to the District, its directors, officers, employees, and authorized volunteers. Any insurance or self-insurance maintained by the District, its directors, officers, employees, and authorized volunteers shall be excess of the Consultant's insurance and shall not contribute with it.

Notice of Cancellation: Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Self-Insured Retentions: Self-insured retentions must be declared to and approved by the District. The District may require the Consultant to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the District.

Acceptability of Insurers: Insurance is to be placed with insurers having a current A.M. Best rating of no less than A:VII or as otherwise approved by the District.

Verification of Coverage: Consultant shall furnish the District with certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including policy Declaration and Endorsements pages listing all policy endorsements. If any of the required coverages expire during the term of this agreement, the Consultant shall deliver the renewal certificate(s) including the general liability additional insured endorsement to Camrosa Water District at least ten (10) days prior to the expiration date.

Subcontractors: Consultant shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Consultant shall ensure that the District, its directors, officers, employees, and authorized volunteers are an additional insured on Commercial General Liability Coverage.

Other Requirements:

- a. Consultant shall not accept direction or orders from any person other than the General Manager or the person(s) whose name(s) is (are) inserted on Page 1 as "other authorized representative(s)."
- b. Payment, unless otherwise specified on Page 1, is to be 30 days after acceptance by the District.
- c. Permits required by governmental authorities will be obtained at Consultant's expense, and Consultant will comply with applicable local, state, and federal regulations and statutes including Cal/OSHA requirements.
- d. Any change in the scope of the professional services to be done, method of performance, nature of materials or price thereof, or to any other matter materially affecting the performance or nature of the professional services will not be paid for or accepted unless such change, addition or deletion is approved in advance, in writing by the District. Consultant's "other authorized representative(s)" has/have the authority to execute such written change for Consultant.

Termination. Either Party may terminate this Agreement at any time, with or without cause, by giving the other Party ninety (90) days prior written notice to terminate.



SERVICE AGREEMENT

CAMROSA WATER DISTRICT (the “District”) in Camarillo, CA agrees to retain **MERCHANT MCINTYRE & ASSOCIATES, LLC**, a Delaware limited liability company with a principal place of business in Washington, D.C. (“MM”) (together, the “Parties”), for government relations services commencing on June 1, 2025 and terminating on August 30, 2025 (the “Initial Term”).

Fee. The District agrees to pay MM a total professional fee of \$10,000 per month, billed monthly in advance. Payment shall be made to MM at the address listed on the MM invoice(s). Federal funds may not be used to pay MM professional fees.

Fee Increase. At any time during the Term of this Agreement, MM and the District may agree upon an increased monthly retainer, commensurate with MM’s performance on behalf of the District.

Renewal. At the end of the initial Term, the District reserves the right to renew this Agreement commencing on September 1, 2025, and terminating on August 30, 2026 (the “Renewal Term”). The Renewal Term shall incorporate all terms and conditions of the original Agreement.

Deliverables. MM agrees to provide the following deliverables during the Term of this Agreement:

1. Conduct a Resource Inventory to identify specific federal funding objectives and potential federal funding requests for the District.
2. Prepare a comprehensive Federal Funding Strategy and a specific Action Plan so the District’s leadership can review and assess federal funding opportunities firsthand and evaluate MM’s strategies to secure that funding.
3. Develop and execute a strategy to secure a WRDA authorization for District, including engaging the U.S. Army Corps of Engineers (“USACE”), identifying funding opportunities, drafting an authorization request, coordinating with the Congressional delegation, and providing timely updates to support inclusion in federal legislation and prioritization by USACE.
4. Facilitate the development and submission of a formal request to be included in USACE’s 2026 7001 Report to Congress.
5. Support the District’s efforts to apply for and secure Community Project Funding/ Congressionally Directed Spending during the FY2027 federal appropriations cycle.
6. Build, strengthen, and help leverage relationships with the District’s Congressional delegation, the Administration, and other key decision-makers to support the District’s position on federal legislation, including appropriations.

Assurances. In its capacity as a consultant, MM shall make its best effort to assist the District in pursuing its federal funding and government relations objectives. The nature of these objectives shall be determined by the District with the advice and assistance of MM. In this role, MM shall plan and implement all government relations strategies designed to accomplish the District's federal funding objectives; assist in the preparation of grant applications and supporting materials for the initiatives; develop meetings with Members of Congress, congressional staff, and federal agency decision-makers to advance the funding initiatives; and serve as liaison to federal agencies relevant to the District's funding initiatives. The District agrees to frequent communication with MM and to provide MM with the necessary information in real-time to help MM plan and implement strategies.

Indemnification. The District agrees to indemnify and hold MM harmless from and against all liability, including all actions, claims, damages, costs, and attorneys' fees, which MM may incur (or to which MM may be a party), arising out of actions taken or statements made by MM at the District's direction or based upon information provided by the District, except in the event of wrongful acts or omissions on MM's part.

Assignment. No other party shall assign any of its rights or delegate any of its duties or obligations under this Agreement without the express written consent of the other party.

* * *

IN WITNESS THEREOF, the parties hereto have executed or approved this Agreement on the dates below their signatures.


Brent Walton Merchant
Principal and Co-Founder
Merchant McIntyre & Associates, LLC

Norman Huff
General Manager
Camrosa Water District

Date: May 21, 2025

Date: _____

###

Board Memorandum

May 27, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment

Objective: Award a professional services contract for an assessment of the District's current data infrastructure and State reporting processes with the intent to develop a clear plan for making data-driven decisions, point out any tasks that are being done by hand but could be automated, and outline where Camrosa can use technology to improve.

Action Required: It is recommended that the Board of Directors authorize the General Manager to enter into an agreement with CLA LLP in the amount, not to exceed \$20,000.00 for a Digital Readiness Assessment.

Discussion: On a daily basis, Camrosa generates large amounts of data from billing software to accounting software to operational SCADA systems, sensors, and meters. In the pursuit of continuous improvement, this effort would provide independent review and recommendations to leverage current technology to bring together Camrosa's current sources of data and electronic information systems for the purposes of the automation of data processes, data utilization, and compliance reporting.

Staff has explored various avenues to provide a Digital Readiness Assessment from using Camrosa staff to using our managed service provider, All Connected Inc. (ACI), as well as outside consultants. During this process, staff determined that the firm that provides for our annual financial audit, CLA, also has a very robust technology division which has provided a detailed scope of work that fits with Camrosa's goals to leverage technology to develop the efficient use of its data for data-driven analysis, decision making, and compliance reporting.

This project will provide the following specific deliverables:

Business Process Diagrams with Technical Details

Visual diagrams will be created to show both the current and future workflows at Camrosa Water District. These diagrams will highlight where key systems and data sources connect to the processes, as well as identify any risks to business continuity and suggest solutions to address them.

Data Source Catalog

A structured inventory of all data sources used or accessible by Camrosa Water District. This catalog will include important details such as the data source name, description, owner, location, structure, and how it's used.

Use-Case Prioritization Matrix

A tool to rank and prioritize potential use cases based on their expected value and ease of implementation. This matrix will help determine which initiatives should be tackled first, based on their impact and practicality.

Tactical Implementation Roadmap

A detailed report outlining a 12-to-18-month plan based on input from discovery sessions and leadership interviews. This roadmap will lay out the key steps, timeline, and effort required to implement priority initiatives, focusing on improvements in automation, dashboards, reporting, and overall digital strategy.

Funding: Funding for the Digital Readiness Assessment would be available from the FY 2024-25 Operating Budget under Professional Services.

Attachment: *CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment Agreement*



**Digital Readiness Assessment
Statement of Work
May 5, 2025**

This document constitutes a statement of work ("SOW") serves as an addendum to the District's Agreement made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Camrosa Water District ("you," "your," or "the entity"). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations and related terms of our engagement.

Objectives

Digital Readiness Assessment

The Camrosa Water District team is looking to create a methodology for data-driven decision making, highlight manual processes for potential automation, and quantify organizational digital opportunities as components of a tactically focused implementation roadmap.

Approach

We will perform this engagement in accordance with the Statement of Standards for Consulting Services issued by the American Institute of Certified Public Accountants. The following sections outline the specific approach for the objectives.

Phase 1 – Discovery Session (Estimated 2 - 3 weeks)

CLA will conduct six discovery session(s) with key stakeholders selected collaboratively, for up to six hours.

Phase 2 – Development of Deliverables (Estimated 1 - 2 weeks)

Utilizing findings from the discovery session(s), and the data source evaluation, the subsequent deliverables and an Implementation Roadmap, with associated recommendations will be created.

Phase 3 – Final Delivery (Estimated 1 week)

Having completed the creation of relevant deliverables and an implementation roadmap, CLA will present to appropriate stakeholders so that the details and recommendations thereof are well understood.

Deliverables

Specific deliverables for this engagement are as follows:

Digital Readiness Assessment

- **Current and Future State Business Process Illustration with Technical Overlay**
Current and future state business process diagrams illustrating and highlighting points of entry/exit for core applications and data sources. The process diagrams will also illustrate potential business continuity risks and their associated remedies.
- **Data Source Catalog**
An organized listing of information about various data sources that Camrosa Water District uses or has access to. The catalog will include metadata about each data source, such as its name, description, owner, location, structure, and usage.
- **Use-Case Prioritization Matrix**
A matrix used to prioritize various use cases based on their value and feasibility. This matrix identifies which use cases should be given priority in development or implementation, based on their potential impact to Camrosa Water District and their feasibility to implement.
- **Tactical Implementation Roadmap**
Report detailing the findings of the discovery sessions and key leadership interviews determining a 12 to 18 months implementation roadmap. The roadmap will include the timeline and effort associated with key activities, in addition to value-based business outcomes from an automation, dashboarding, reporting, and digital strategy perspective.

Timing

We can begin this project within 10 days from receipt of this signed statement of work.

Personnel

Our firm has adopted a team approach to client service, which means that CLA will provide you with a team of people who have the relevant knowledge and experience to perform the work outlined in the Approach section of this document. Matthew Lang will lead this engagement and be the primary contact for the above services. Additional CLA consultants will be asked to perform roles necessary to fulfil the requirements of the engagement.

Third Party Products and Services

CLA does not warrant and is not responsible for any third-party products or services. Your sole and exclusive rights and remedies with respect to any third-party products or services are against the third-party vendor and not against CLA.

Management Responsibilities

You agree to assume all management responsibilities in association with the services outlined in this SOW; will oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; will evaluate the

adequacy and results of the services; and will accept responsibility for the results of the services.

The services provided under this SOW are contingent upon the following:

- You will assign a primary point of contact that will act as the main conduit for communications, logistics and other such interactions.
- You will respond to requests for data, documentation or other materials necessary to complete this engagement in a timely manner. Any delays in providing such materials may impact CLA's ability to deliver against previously communicated dates. You agree to grant CLA an express, limited license to use such materials in any way necessary to the performance of the services outlined in this SOW. You further agree to indemnify CLA against any claim by any third party that CLA's use of these materials violates or infringes such third party's rights in the materials or causes damage to any third party.
- You are responsible for the accuracy, completeness, and reliability of any data or information provided to CLA in support of this engagement.

We will maintain ongoing communication with the liaison assigned to work closely with us and will meet with your management leaders, as requested, regarding the status of our progress throughout this engagement. Meetings will take place using web meeting technology (preferably Microsoft Teams) or in person when possible.

Change Management

CLA will use this SOW as the basis for the scope of this engagement. We will monitor scope throughout the engagement, however either you or CLA may initiate change requests. In order to constrain scope, any change requests must be documented and approved by you and CLA prior to the commencement of additional work, using the following process:

- Identify the change/receive the change request;
- Measure the impact;
- Prioritize and estimate effort;
- Decide to reduce scope, approve the change request or agree to keep out-of-scope;
- Execute a formal Change Control form;
- Determine resources and responsibilities;
- Track, manage, and complete change request; and
- A formal change request document will be completed and signed by both parties prior to work commencing on the change request.

Fees

Our professional fees for this engagement will be fixed in the amount of \$20,000.00. We will also bill for expenses (including travel time, internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Other Terms and Conditions

1. Fees and terms

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client-initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

2. Other Fees

You agree to compensate us for reasonable time and expenses, including time and expenses of outside legal counsel, we may incur in responding to a subpoena, a formal third-party request for records or information, or participating in a deposition or any other legal, regulatory, or other proceeding relating to services we provide pursuant to a SOW.

3. Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

4. Dispute Resolution

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

5. Limitation of remedies

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors,

officers, employees, and agents (each a “CLA party”).

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this SOW, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this SOW. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this SOW and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

6. Time limitations

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this SOW or the services performed under an SOW, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods (“Limitation Period”), which vary based on the services provided, and may be modified as described in the following paragraph:

Service - Time after the date we deliver the services or work product*

Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information - 24 Months.

All other services - 12 months.

* pursuant to the SOW on which the dispute is based

If the SOW is terminated or your ongoing relationship with CLA is terminated, then the applicable Limitation Period is the lesser of the above periods or 12 months after termination of SOW or your ongoing relationship with CLA. The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

7. Confidentiality

Except as permitted by the “Consent” section of this SOW, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation or professional standard. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The workpapers and files supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

Pursuant to authority given by law, regulation, or professional standards we may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm.

Furthermore, upon request, we may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

8. Other provisions

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this SOW, except as may be assumed in another SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this SOW. If you have any questions regarding licensure of the personnel performing services under this SOW, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

9. Consent to use financial information

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this SOW will serve as your consent to our use of Camrosa Water District anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

10. Consent to send you publications and other materials

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases.

11. Subcontractors

CLA may, at times, use subcontractors to perform services under this SOW, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of

such information and records as apply to CLA under this SOW.

12. Technology

CLA may, at times, use third-party software applications to perform services under this SOW. You acknowledge the software vendor may have access to your data.

Agreement

CLA appreciates the opportunity to assist your organization and believes that this SOW accurately summarizes the terms of our engagement. This SOW and the District's Agreement constitute the entire agreement regarding the services identified in the SOW and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to these services. If you have any questions, please let us know. If you agree with the terms of this SOW as described herein, please sign and date below and return it to us. By returning this SOW, you are authorizing us to commence our services.

Sincerely,

CliftonLarsonAllen LLP

CLA
CLA (CliftonLarsonAllen LLP)

SIGN: _____

Matthew Lang, Principal, Digital - Data and
Automation

DATE: _____

Client
Camrosa Water District

SIGN: _____

Norman Huff, General Manager

DATE: _____



Read File

The following material is provided to members of the Board for information only and is not formally a part of the published agenda.

- A. Change Order Listing
- B. 2025 Board Calendar (Revised)

[illegible]

2025 Camrosa Board Calendar (Revised)

JANUARY							FEBRUARY							MARCH							2025 Holidays						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	January 1 st - New Year's Holiday (Observed)						
			1	2	3	4							1							1	February 17 th - President's Day						
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	May 26 th - Memorial Day						
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	July 4 th - Independence Day						
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	September 1 st - Labor Day						
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29	November 11 th - Veteran's Day						
														30	31						November 27 th & 28 th - Thanksgiving						
																					December 24 th & 25 th - Christmas						
																					December 31 st - New Year's Eve						
APRIL							MAY							JUNE							2025 Conferences						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	CASA Winter Conf. (Palm Springs) Jan. 29 th - 31 st						
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7	ACWA Spring Conf. (Monterey) May 13 th - 15 th						
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	CASA 70 th Annual Conf. (San Diego) July 30 th - Aug 1 st						
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	ACWA Fall Conf. (San Diego) Dec 2 nd - 4 th						
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
27	28	29	30				25	26	27	28	29	30	31	29	30												
JULY							AUGUST							SEPTEMBER							2025 AWA Meetings						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AWA Board Meetings (Highlighted in Orange)						
		1	2	3	4	5					1	2			1	2	3	4	5	6	WaterWise Breakfast (Highlighted in Yellow)						
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	April 17 th - Annual Symposium						
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	August - DARK (No events or meetings)						
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	September 18 th - Reagan Library Reception						
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30					December 11 th - Holiday Mixer						
							31																				
OCTOBER							NOVEMBER							DECEMBER							2025 VCSDA Meetings						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	February 4 th - Annual Dinner						
			1	2	3	4							1		1	2	3	4	5	6	April 1 st						
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	June 3 rd						
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	August 5 th						
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	October 7 th						
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				December 2 nd						
							30																				
Camrosa Water District 7385 Santa Rosa Road Camarillo, CA 93012							REVISED (Reso 25-04): Camrosa Board Meetings are highlighted in RED. Effective 5/27/25, Board Meetings are now held on the 2nd & 4th Tuesday of each month at 10am unless indicated.																				
							Calleguas Board Meetings are held 1st & 3rd Wednesday - 4:00 PM																				