

## **Board Agenda**

### **Regular Meeting**

**Tuesday, June 9, 2026**

Camrosa Board Room

7385 Santa Rosa Rd., Camarillo, CA 93012

**10:00 A.M.**

#### **Call to Order**

#### **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 26, 2026**
2. **Approve Minutes of the Special Meeting of May 28, 2026**
3. **\*\*Approve Vendor Payments**

**Objective:** Approve the payments as presented by Staff.

**Action Required:** Approve accounts payable in the amount of \$1,726,382.18.

#### **Primary Agenda**

4. **\*\*AB 2561 Annual Report for 2025**

**Objective:** Hold a Public Hearing and receive the Annual Report on Camrosa Water District's Workforce Vacancies and Recruitment and Retention Efforts for Calendar Year 2025 (Assembly Bill (AB) 2561 – Government Code Section 3502.3).

**Action Required:**

- 1) Open a public hearing to receive comment on the attached report;
- 2) Receive any public comments;
- 3) Close the public hearing; and

- 4) Receive the Annual Report on Camrosa Water District's Workforce Vacancies and Recruitment and Retention Efforts for Calendar Year 2025 (Assembly Bill (AB) 2561 – Government Code Section 3502.3).

5. **\*\*Fiscal Year 2026-27 Proposed Operating and Capital Budget**

**Objective:** Receive a briefing and a copy of the Fiscal Year (FY) 2026-27 Proposed Operating and Capital Budget.

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

6. **\*\*Renewal of Annual Contracted Support Services**

**Objective:** Renew annual Contracted Support Services with ZWorld Geospatial Information Systems (ZWorld) and Cannon Corporation (Cannon).

**Action Required:** Authorize the General Manager to enter into annual agreements with ZWORLD and Cannon, in an amount not to exceed \$57,600 and \$275,200, respectively for GIS related tasks and Construction Inspection Services.

7. **\*\*Consolidation of the District's General Election**

**Objective:** Consolidate the District's General Election with elections of other agencies in the same territory and set parameters regarding length and liability for costs of candidate statements.

**Action Required:** Adopt a resolution Requesting Consolidation of the General District Election, Scheduled for November 3, 2026, with Other Elections Called to be Held on the Same Day and in the Same Territory.

8. **\*\*Diversion Pump Replacement Capital Improvement Project**

**Objective:** Replace one diversion pump.

**Action Required:** Authorize the General Manager to:

- 1) Appropriate \$100,000.00 from the Non-Potable Capital Replacement Fund and establish a Diversion Pump Replacement Capital Improvement Project (CIP); and
- 2) Issue a purchase order to Xylem Water Solutions USA, Inc., not to exceed \$99,052.44, for the purchase of a new diversion pump.

9. **\*\*Woodcreek Well Pump Repair Capital Improvement Project**

**Objective:** Repair Woodcreek Well Pump.

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

- 1) Appropriate \$300,000.00 from the Potable Capital Replacement Fund and establish a Woodcreek Well Pump Repair Capital Improvement Project (CIP); and
- 2) Ratify a purchase order in the amount of \$52,243.00 to General Pump Company, Inc., for the removal and inspection of the Woodcreek Well Pump.
- 3) Authorize the General Manager to issue a purchase order to General Pump Company, Inc., in the amount of \$229,750.00, for the pump repair of Woodcreek Well.

**10. Board Authorization Promotion**

**Objective:** Authorize the promotion of the District’s Assistant IT Manager to IT Manager.

**Action Required:** It is recommended that the Board of Directors authorize the General Manager's recommended promotion of the District’s Assistant IT Manager to IT Manager.

**11. \*\*Legislative Advocacy and Legislative Support Policy**

**Objective:** Discuss the potential benefits of establishing a Legislative Advocacy and Legislative Support Policy and provide direction to staff regarding the development of a formal policy for future Board consideration.

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

**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.

**12. 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.

**13. 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**

**14. Announcement of Reportable Action Taken During the Closed Session.**

**15. \*\*General Manager Compensation**

**Objective:** Authorize a General Manager’s annual compensation adjustment.

**Action Required:** It is recommended that the Board of Directors authorize an Annual Inflation Adjustment of 3.2% to the General Manager's current salary and award a one-time, merit-based bonus payment of \$2,500, effective as of the General Manager’s anniversary date of March 11, 2026.

**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.

**June 9, 2026**

**Board of  
Directors  
Agenda Packet**

## Board Minutes

### Regular Meeting

**Tuesday, May 26, 2026**  
**Camrosa Board Room**  
**10:00 A.M.**

**Call to Order** The meeting was convened at 10:02 A.M.

**Present:** Eugene F. West, President  
Jeff C. Brown, Vice President  
Timothy H. Hoag, Director  
Terry L. Foreman, Director  
Andrew F. Nelson, Director

**Staff:** Norman Huff, General Manager  
Brad Milner, Assistant General Manager  
Jozi Zabarsky, Customer Service Manager  
Kevin Wahl, Director of Operations  
Chris Patascil, Superintendent  
Johnny Munsill, Assistant IT Manager  
Kim Nakamura, Finance Manager  
Terry Curson, District Engineer  
Keith Lemieux, Legal Counsel

### **Public Comments**

None

### **Consent Agenda**

1. Approved Minutes of the Regular Meeting of May 12, 2026
2. Approved Vendor Payments

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

### **Primary Agenda**

3. Establish Appropriation Limit for Fiscal Year 2026-27

The Board adopted Resolution 26-11 Establishing the Annual Appropriation Limit for Fiscal Year 2026-27.

**Motion to approve:** Brown **Second:** Foreman

**Rollcall:** Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

**4. Fiscal Year (FY) 2026-2027 Rate Adjustments**

The Board adopted Resolution 26-12 of the Board adopting a Schedule of Rates, Fees and Charges for Water and Sanitary Service.

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

**Rollcall:** Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

**5. Set Public Hearing Date for Adoption of the Urban Water Management Plan Update**

The Board set a public hearing date for June 23, 2026, to review and adopt the Urban Water Management Plan Update.

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

**Motion carried unanimously.**

**6. Set Public Hearing Date for Adoption of the Water Shortage Contingency Plan**

The Board set a public hearing date for June 23, 2026, to review and adopt the Water Shortage Contingency Plan.

**Motion to approve:** Brown **Second:** Foreman

**Motion carried unanimously.**

**7. Adopt the Procurement Policy**

The Board adopted Resolution 26-13 Adopting a District Procurement Policy with edit proposed by Director Foreman.

**Motion to approve:** Brown **Second:** Nelson

**Rollcall:** Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

**8. Wastewater Capital Replacement Fund**

The Board authorized the General Manager to initiate a one-time \$250,000 intrafund loan from the Wastewater Capital Improvement Fund to the Wastewater Capital Replacement Fund within the Wastewater Enterprise to provide funding for currently planned wastewater capital improvement projects.

**Motion to approve:** Foreman **Second:** Brown

**Motion carried unanimously.**

**9. Camrosa Water Reclamation Facility – PLC Replacement & Upgrades**

The Board took the following actions:

- 1) Appropriated additional funding in the amount of \$1,500,000 for the CWRF PLC Replacement and Upgrades Project, and
- 2) Authorized the General Manager to award a contract to Rovisys for providing equipment, programming, and installation of all necessary equipment, for the CWRF PLC upgrades in the amount of \$1,521,781.

**Motion to approve:** Brown **Second:** Hoag

**Motion carried unanimously.**

**10. Outreach Communications Plan Update, May 2026 (deferred to May 28, 2026, Special Meeting)**

**11. Master Plan Update, May 2026 (deferred to May 28, 2026, Special Meeting)**

**Comments by General Manager**

- Announced participation in the Calleguas Regional Desalter Study.
- Provided an update from the FCGMA Conejo Creek Program annual meeting.

**Comments by Directors**

- None

**Closed Session** The Board cancelled the Closed Session to confidentially discuss a legal matter as authorized by Government Code section 54956.9.

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

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

**Open Session**

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

**Adjournment**

There being no further business, the meeting was adjourned at 10:31 A.M.

\_\_\_\_\_  
 Norman Huff, Secretary  
 Board of Directors  
 Camrosa Water District

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

(ATTEST)

## **Board Minutes**

### **Special Meeting**

**Thursday, May 28, 2026**  
**Camrosa Board Room**  
**1:00 P.M.**

**Call to Order** The meeting was convened at 1:02 P.M.

**Present:** Eugene F. West, President  
Jeff C. Brown, Vice President  
Timothy H. Hoag, Director  
Terry L. Foreman, Director  
Andrew F. Nelson, Director

**Staff:** Norman Huff, General Manager  
Brad Milner, Assistant General Manager  
Jozi Zabarsky, Customer Service Manager  
Kevin Wahl, Director of Operations  
Terry Curson, District Engineer

**Guests:** Thomas Reese, Arellano Associates  
Bridget Hennessey, HDR  
Joe Pope, BKF  
Doug Emerson, resident  
Martin Shun, Resident  
Joe Hemmens, Resident  
Raymond Mark, Resident  
Samuel Karp, Resident

### **Public Comments**

None

### **Primary Agenda**

**1. Community Outreach Activity Discussion**

The Board received and discussed stakeholders' values, priorities, and perspectives regarding goals and objectives for the Camrosa Water District as obtained through the Master Plan Outreach activities.

**No action was necessary; for information and discussion only.**

**2. Master Plan Development Activity Discussion**

The Board received and discussed current activities related to the Master Plan Development.

**No action was necessary; for information and discussion only.**

**3. Master Plan Development Next Steps and Timeframe Discussion**

The Board discussed next steps and timeframes related to the Master Plan Development.

**No action was necessary; for information and discussion only.**

**Adjournment**

There being no further business, the meeting was adjourned at 3:46 P.M.

\_\_\_\_\_  
Norman Huff, Secretary  
Board of Directors  
**Camrosa Water District**

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

## Board Memorandum

June 9, 2026

**To:** General Manager  
**From:** Alejandra Beard, Fiscal Associate I  
**Subject:** Approve Vendor Payments

**Objective:** Approve the payments as presented by Staff.

**Action Required:** Approve accounts payable in the amount of \$1,726,382.18

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

Payroll PR 6-1 & ME	\$ 179,249.46
Accounts Payable 05/20/2026-06/02/2026	\$ <u>1,547,132.72</u>
Total Disbursements	\$ <u>1,726,382.18</u>

<b>DISBURSEMENT APPROVAL</b>	
_____ <b>BOARD MEMBER</b>	_____ <b>DATE</b>
_____ <b>BOARD MEMBER</b>	_____ <b>DATE</b>
_____ <b>BOARD MEMBER</b>	_____ <b>DATE</b>

---

Norman Huff, General Manager

## Camrosa Water District

Accounts Payable Period:

05/20/2026-06/02/26

Expense	Account Description	Amount
10302	Escrow Account-Pacific Hydro	
11100	AR Other	
11700	Meter Inventory	
11900	Prepaid Insurance	
11905	Prepaid Maintenance Ag	
15773	UAL Prepayment	
13400	Construction in Progress	1,327,435.31
20053	Current LTD Bond 2016	
20202	Invoice Cloud Fees Payable	
20400	Contractor's Retention	-66,334.60
20250	Non-Potable Water Purchases	
23100	Refunds Payable	275.59
50110	Payroll FLSA Overtime-Retro	
50010	Water Purchases & SMP	
50020	Pumping Power	
50100	Federal Tax 941 1 <sup>st</sup> QTR	
50013	CamSan Reclaimed Water	
50135	PERS Required UAL	
50200	Utilities	27.12
50210	Communications	3,600.75
50220	Outside Contracts	86,552.79
50230	Professional Services	111,628.45
50240	Pipeline Repairs	
50250	Small Tool & Equipment	671.06
50260	Materials & Supplies	30,268.48
50270	Repair Parts & Equip Maint	50,538.09
50280	Legal Services	
50290	Dues & Subscriptions	105.00
50300	Conference & Travel	2,364.68
50310	Safety & Training	
50330	Board Expenses	
50340	Bad Debt	
50350	Fees & Charges	
50360	Insurance Expense	
50500	Misc Expense	
50600	Fixed Assets	
x50700	Interest Expense	
<b>TOTAL</b>		<b>\$1,547,132.72</b>



# Expense Approval Report

Payment Number	Post Date	Vendor Name	Payable Number	Description	Payable Amount
3544	5/22/2026	DEPOSIT ONLY-CAMROSA WTR	5-26-26-AP	Transfer to Disbursements Account	380,000.00
3545	5/22/2026	DEPOSIT ONLY-CAMROSA WTR	5-26-26-PR	Transfer to Disbursements Account	135,000.00
					<b>515,000.00</b>
	6/2/2026	805 AUTO INC	6906	Repair Parts - Unit #6	206.00
	6/2/2026	805 AUTO INC	6930	Repair Parts - GM Truck	571.50
					<b>777.50</b>
	6/2/2026	AIRGAS USA, LLC.	9172150745	CO2 Tank - Tierra Rejada	86.31
	6/2/2026	AIRGAS USA, LLC.	9172405768	CO2 - Conejo GAC	6,196.37
					<b>6,282.68</b>
	6/2/2026	ALLCONNECTED INC	111395	Managed IT Services with All Connected Inc.	47.27
	6/2/2026	AM CONSERVATION GRP, INC.	IN2096811	Conservation Devices	1,898.23
	6/2/2026	B&R Fabrication	1901025515	Small Tools Unit#6	671.06
	6/2/2026	BADGER METER INC	1807328	Smart Cover Maintenance	2,144.00
	6/2/2026	BSK ASSOCIATES	AJ10818	Outside Lab Work for the Conejo GAC Plant	3,013.00
	6/2/2026	COASTAL-PIPCO	S2331404-001	Repair Parts and Equipment-Fittings Lynnwood	123.27
	6/2/2026	COASTAL-PIPCO	S2331431-001	Repair Parts and Equipment-Hoses and Fitting CWRF	105.34
					<b>228.61</b>
63444	6/2/2026	CULLIGAN OF VENTURA COUNTY	1942865	Water Softener - Pennywell	83.79
63444	6/2/2026	CULLIGAN OF VENTURA COUNTY	1943555	Water Softener - Lynnwood	187.85
63444	6/2/2026	CULLIGAN OF VENTURA COUNTY	1943700	Water Softener - Pennywell	7.50
					<b>279.14</b>
	6/2/2026	Dig-Smart, LLC	1671	Annual DigSmart Support Renewal	5,000.00
63445	5/27/2026	E.J. HARRISON & SONS INC	051526	Trash Removal - CWRF	580.45
	6/2/2026	FAMCON PIPE & SUPPLY, INC	S100181210-001	Parts for RMWTP - Meter Installation	753.97
	6/2/2026	FAMCON PIPE & SUPPLY, INC	S100181992-002	Hit Air Vac-Vista Arroyo	1,936.35
	6/2/2026	FAMCON PIPE & SUPPLY, INC	S100182013-001	Armorcast Air Vac Covers	4,381.16
					<b>7,071.48</b>

Payment Number	Post Date	Vendor Name	Payable Number	Description	Payable Amount
	6/2/2026	Frontier Communications	May2026	VOIP - Land Lines	1,238.38
	6/2/2026	FRUIT GROWERS LAB. INC.	606011A	Outside Lab Work for CWRP Facility	198.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608633A	Quality Control for Lab Microbiology Reagent Water	66.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608634A	Outside Lab Work for the Conejo GAC Plant	754.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608635A	Outside Lab Work for RMWTP	44.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608636A	Outside Lab Work for RMWTP	44.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608637A	Outside Lab Work for the GAC Plant	360.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608638A	Outside Lab Work for the Conejo GAC Facility	929.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608640A	Outside Lab Work for the Conejo GAC Facility	929.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608819A	Outside Lab Work for the CWRD Facility	263.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608821A	Outside Lab Work for Tierra Rejada Well	84.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608822A	Outside Lab Work for the Penny Well	754.00
	6/2/2026	FRUIT GROWERS LAB. INC.	608823A	Outside Lab Work for the CWRD Facility	360.00
	6/2/2026	FRUIT GROWERS LAB. INC.	609246A	Outside Lab Work for Lynnwood Well	116.00
	6/2/2026	FRUIT GROWERS LAB. INC.	609247A	Outside Lab Work for the Conejo GAC Facility	44.00
	6/2/2026	FRUIT GROWERS LAB. INC.	609248A	Outside Lab Work for Qtrly Disinfection By Produc	961.00
	6/2/2026	FRUIT GROWERS LAB. INC.	609923A	Outside Lab Work for the Conejo GAC Facility	44.00
					<b>5,950.00</b>
	6/2/2026	GEOSCIENCE SUPPORT SERVICES INC.	CWD-01-23-23	Asset Well Management Program	9,418.75
	6/2/2026	GEOSCIENCE SUPPORT SERVICES INC.	CWD-02-22-18	New University Well	25,743.31
					<b>35,162.06</b>
	6/2/2026	HACH COMPANY	15011071	Materials & Supplies - Reagents	4,819.55
	6/2/2026	HDR Engineering, Inc.	1200820722	Communications Plan for Master Plan Outreach	51,045.45
	6/2/2026	HERC RENTALS INC.	36210991-005	Pump Rental - Pond 1	4,191.51
	6/2/2026	Janitek Cleaning Solutions-Allstate Cleaning, In	59222A	Janitorial Cleaning Service	1,963.50
	6/2/2026	KENNEDY/JENKS CONSULTANTS	187963	RRA and ERP Preparation	4,083.75
	6/2/2026	LINDE GAS & EQUIPMENT INC	56805203	Oxygen and Acetylene	126.13
	6/2/2026	McMASTER-CARR SUPPLY CO	65495518	Hardware for Diversion Pumps	413.61
	6/2/2026	NOR-CAL PUMP & WELL DRILLING, INC.	Retention PO26-162-Pymt2	Retention-PO 26-0162-Pymt2 PW25-02	23,750.00
	6/2/2026	NOR-CAL PUMP & WELL DRILLING, INC.	Retention-po26-0081-Pymt2	Retention-po26-0081-Pymt2 PW25-02	1,236,607.40
					<b>1,260,357.40</b>
	6/2/2026	NORTHSTAR CHEMICAL	340988	Chemicals (Chlorine) - Tierra Rejada	1,457.30
	6/2/2026	NORTHSTAR CHEMICAL	340989	Chemicals (Chlorine) - Conejo GAC	4,801.85
					<b>6,259.15</b>
	6/2/2026	PACIFIC LOW VOLTAGE	6993	Antenna Repair	1,555.00

Payment Number	Post Date	Vendor Name	Payable Number	Description	Payable Amount
	6/2/2026	PURETEC INDUSTRIAL WATER	2418183	Resin Tank for Car Wash Station	28.93
	6/2/2026	PURETEC INDUSTRIAL WATER	2418184	Water Softener CWRF	30.14
					<b>59.07</b>
	6/2/2026	QUALITY AG, INC	123446	Site Clean Up - EQ Ponds -CWRF	16,546.50
	6/2/2026	QUINN COMPANY	WO010085752	Front Loader Service - CWRF	2,636.72
	6/2/2026	QUINN COMPANY	WON10027025	Generator Maintenance - 52	958.80
	6/2/2026	QUINN COMPANY	WON10027026	Generator Maintenance - 52	2,335.74
	6/2/2026	QUINN COMPANY	WON10027027	Generator Maintenance - 52	889.37
	6/2/2026	QUINN COMPANY	WON10027028	Generator Maintenance - 52	889.37
	6/2/2026	QUINN COMPANY	WON10027029	Generator Maintenance - 52	889.37
	6/2/2026	QUINN COMPANY	WON10027030	Generator Maintenance - Portables	1,975.74
	6/2/2026	QUINN COMPANY	WON10027031	Generator Maintenance - RMWTP/CSUCI Well	4,798.05
	6/2/2026	QUINN COMPANY	WON10027032	Generator Maintenance - RMWTP/CSUCI Well	2,335.74
	6/2/2026	QUINN COMPANY	WON10027033	Generator Maintenance - Portables	646.10
	6/2/2026	QUINN COMPANY	WON10027034	Generator Maintenance - Portables	2,040.94
	6/2/2026	QUINN COMPANY	WON10027035	Generator Repair - SL2/SL6	889.37
	6/2/2026	QUINN COMPANY	WON10027036	Generator Repair - SL2/SL6	2,335.74
	6/2/2026	QUINN COMPANY	WON10027037	Generator Repair - SL2/SL6	889.37
					<b>24,510.42</b>
	6/2/2026	ROYAL INDUSTRIAL SOLUTIONS	900-1069448	VFD Repair - Conejo Well 2	16,415.90
	6/2/2026	SAM HILL & SONS, INC.	5906	Yard Clean Up - Rubble Pile	2,991.75
	6/2/2026	SC Fuels	IN0000359347	Unleaded Fuel for Shop	2,506.75
	6/2/2026	SC Fuels	IN0000363626	Unleaded Fuel for Shop	1,339.11
					<b>3,845.86</b>
1806	6/2/2026	SOUTHERN CALIFORNIA GAS	June2026	Usage Charges May 2026-Act 123 787 1794 1	15.29
1806	6/2/2026	SOUTHERN CALIFORNIA GAS	June2026-A	Usage Charges May 2026-Act 170 013 9900 9	11.83
					<b>27.12</b>
	6/2/2026	SERVPRO	5220861	Flood Repair - Office	2,115.96
	6/2/2026	SERVPRO	5220862	Carpet Upgrade - Front Lobby and Cashier Room	8,804.98
					<b>10,920.94</b>
	6/2/2026	T&T TRUCK & CRANE SERVICE	0176702-IN	Crane - Diversion Sand Removal	2,746.75
	6/2/2026	T&T TRUCK & CRANE SERVICE	0176784-IN	Crane-Diversion Traveling Screen Removal	1,690.65
	6/2/2026	T&T TRUCK & CRANE SERVICE	0176785-IN	Crane-Diversion Steel Plate Installation	3,248.76
					<b>7,686.16</b>
63440	5/21/2026	State Water Resources Control Board	D4Certification-KyleH	5-21-26 Print Check-D4 Cert-KyleH	105.00
	6/2/2026	TERRAVERDE ENERGY LLC	3025	Contract Negotiation Support for Floating Solar	22,840.00

Payment Number	Post Date	Vendor Name	Payable Number	Description	Payable Amount
	6/2/2026	UNDERGROUND SERVICE ALERT OF SOUTHERN	25-263917	Monthly Charges-Dig Alert Tickets	144.60
	6/2/2026	UNDERGROUND SERVICE ALERT OF SOUTHERN	520260237	Monthly Charges-Dig Alert Tickets	478.70
					<b>623.30</b>
	6/2/2026	UNIFIRST CORPORATION	220304452	Uniform Cleaning Service	182.86
	6/2/2026	UNIFIRST CORPORATION	2210304443	Office Cleaning Supplies - Towel-Mat Service	82.22
	6/2/2026	UNIFIRST CORPORATION	2210306549	Office Cleaning Supplies-Towel-Mat Service	82.22
	6/2/2026	UNIFIRST CORPORATION	2210306555	Uniform Cleaning Service	182.86
					<b>530.16</b>
	6/2/2026	VERIZON WIRELESS	6144232105	Cell Phones	2,362.37
	6/2/2026	W W GRAINGER, INC.	9921960234	Conduit - RMWTP - Meter Upgrades	1,563.54
	6/2/2026	W W GRAINGER, INC.	9924081731	Motor - Traveling Screens - Diversion	1,047.28
	6/2/2026	W W GRAINGER, INC.	9929564731	Screw Press Motor Replacement	1,509.42
					<b>4,120.24</b>
	6/2/2026	WOODARD & CURRAN, INC.	263325	PDR for Phase 1 Pump Stations	21,248.75
	6/2/2026	ZWORLD GIS, LLC	30000065	Annual Contract GIS Services	4,500.00
63443	6/2/2026	ANDREW L PELTER	00012086	Deposit Refund Act 12086 - 5024 Rexton Dr	48.01
63439	5/20/2026	GENE WEST	TrvlReimb-ACWA Conference	ACWA Spring Conference-Travel Reimbursement	2,364.68
63446	5/27/2026	JING YI HE	00001112	Deposit Refund Act 1112 - 6072 Paseo Encantada	52.67
63448	5/27/2026	TAYLOR LA CARRIERE	00002143	Deposit Refund Act 2143 - 290 Calle Tamega	58.81
63447	5/27/2026	LUGRETZIA BERG	00001649	Deposit Refund Act 1649 - 5172 Galano Dr	116.10
<b>TOTAL VENDOR PAYMENTS</b>					<b>1,547,132.72</b>
1804	6/1/2026	ACWA/JPIA	5-26 PR ME	Premium Adjustments WIL03, GOD01, DEL01, COBRA	10,841.76
1804	5/28/2026	ACWA/JPIA	CM0000632	Health,Denta & Vision Premium	68,965.15
					<b>79,806.91</b>
DFT0006567	5/28/2026	CAL PERS 457 PLAN	INV0017972	Deferred Compensation	2,525.00
DFT0006571	5/28/2026	CAL PERS 457 PLAN	INV0017976	Deferred Compensation	556.62
					<b>3,081.62</b>
DFT0006563	5/28/2026	California State Disbursement Unit	INV0017968	Child Support- Case ID 200000002541469	595.96
DFT0006564	5/28/2026	COLONIAL SUPPLEMENTAL INS	INV0017969	Colonial Benefits	201.30
DFT0006562	5/28/2026	EMPLOYMENT DEVELOP. DEPT.	INV0017966	Payroll-SIT	13,830.46

Payment Number	Post Date	Vendor Name	Payable Number	Description	Payable Amount
DFT0006568	5/28/2026	Empower Annuity Ins Co of America	INV0017973	Deferred Comp 457	144.23
DFT0006569	5/28/2026	Empower Annuity Ins Co of America	INV0017974	Deferred Comp 457	150.00
					<b>294.23</b>
63441	5/28/2026	FRANCHISE TAX BOARD	INV0017980	FTB Garnishment	657.42
DFT0006570	5/28/2026	LINCOLN FINANCIAL GROUP	INV0017975	Deferred Compensation	4,197.14
1803	5/28/2026	LINCOLN FINANCIAL GROUP	INV0017993	Profit Share Contribution	3,912.94
DFT0006573	5/28/2026	PUBLIC EMPLOYEES	INV0017979	PERS-Retirement	27,748.69
DFT0006574	5/28/2026	SYMETRA LIFE INS CO.	INV0017981	Life Insurance	376.00
DFT0006559	5/28/2026	UNITED STATES TREASURY	INV0017963	FIT	35,162.76
DFT0006560	5/28/2026	UNITED STATES TREASURY	INV0017964	Payroll-Social Security Tax	801.66
DFT0006561	5/28/2026	UNITED STATES TREASURY	INV0017965	Payroll- Medicare Tax	6,681.54
					<b>42,645.96</b>
63442	5/28/2026	UNITED WAY OF VENTURA CO.	INV0017967	Charity-United Way	20.00
1805	6/1/2026	UNUM LIFE INSURANCE	INV0017982	Lont Term Disability	1,521.51
1805	6/1/2026	UNUM LIFE INSURANCE	INV0017994	Short Term Disability	359.32
					<b>1,880.83</b>
<b>TOTAL PAYROLL VENDOR PAYMENTS</b>					<b>179,249.46</b>

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Kim Nakamura, Finance Manager

**Subject:** **AB 2561 Annual Report for 2025**

---

**Objective:** Hold a Public Hearing and receive the Annual Report on Camrosa Water District’s Workforce Vacancies and Recruitment and Retention Efforts for Calendar Year 2025 (Assembly Bill (AB) 2561 – Government Code Section 3502.3).

**Action Required:**

- 1) Open a public hearing to receive comment on the attached report;
- 2) Receive any public comments;
- 3) Close the public hearing; and
- 4) Receive the Annual Report on Camrosa Water District’s Workforce Vacancies and Recruitment and Retention Efforts for Calendar Year 2025 (Assembly Bill (AB) 2561 – Government Code Section 3502.3).

**Background:** Assembly Bill (AB) 2561, effective January 1, 2025, requires public agencies, including Camrosa Water District (District), to hold at least one public hearing per fiscal year to present job vacancy levels and discuss recruitment and retention efforts. The legislation aims to address growing workforce shortages in local government, which may affect service delivery and contribute to employee burnout.

Under Government Code §3502.3(a), the District must:

- Hold a public hearing each fiscal year before the Board of Directors (Board) to report on job vacancies and recruitment and retention activities; and
- Identify any District policies, procedures, or recruitment practices that may hinder hiring.

If the Board adopts an annual or multi-year budget during the fiscal year, the hearing must occur before final budget adoption. The law also requires recognized employee organizations to have an opportunity to present at the hearing. While the District does not currently have a represented bargaining unit or association, it remains subject to all other reporting and hearing requirements under AB 2561.

**Discussion:** In passing this legislation, the Legislature identified several challenges in local government employment:

- 1) High vacancy rates in local government are widespread and pose a significant problem to the public sector.
- 2) Staff shortages increase workloads, contributing to burnout and higher turnover, and may reduce service delivery and operational capacity.
- 3) A stable and effective public-sector workforce is of statewide interest.

The attached report concludes that the District is committed to being a strong, effective organization that attracts and retains talented employees who support its mission and service standards. By continually improving how it recruits and retains staff and providing transparent reporting about its progress, the District is working to ensure it has a reliable and skilled workforce ready to meet the community's needs.

***Attachments:***

- *Annual Report on Camrosa Water District's Workforce Vacancies and Recruitment and Retention Efforts for Calendar Year 2025*
- *Full Text of Assembly Bill No. 2561*

## *Annual Report on Camrosa Water District's Workforce Vacancies and Recruitment and Retention Efforts*

*Calendar Year 2025*

June 9, 2026

### **Purpose:**

Assembly Bill (AB) 2561, effective January 1, 2025, requires public agencies, including Camrosa Water District (District), to hold at least one public hearing per fiscal year to present job vacancy levels and discuss recruitment and retention efforts. The legislation aims to address growing workforce shortages in local government, which may affect service delivery and contribute to employee burnout.

Under Government Code §3502.3(a), the District must:

- Hold a public hearing each fiscal year before the Board of Directors (Board) to report on job vacancies and recruitment and retention activities; and
- Identify any District policies, procedures, or recruitment practices that may hinder hiring.

If the Board adopts an annual or multi-year budget during the fiscal year, the hearing must occur before final budget adoption. The law also requires recognized employee organizations to have an opportunity to present at the hearing. While the District does not currently have a represented bargaining unit or association, it remains subject to all other reporting and hearing requirements under AB 2561.

### **Report:**

As of December 31, 2025, the District had **31 full-time equivalent positions** authorized with an average **annual vacancy rate of 5.5%**. During the year, the District **recruited for 6 positions**, with vacancies resulting from **2 new budgeted positions**, internal promotions, and employee separations such as retirement and resignation. The District's management team prioritizes filling vacancies quickly to maintain service continuity, minimize disruption, and reduce overtime costs.

Key recruitment, hiring, and retention strategies included training hiring managers on recruitment best practices, investing in employee development to strengthen the internal talent pipeline, and supporting internal promotions. The District also expanded its outreach by advertising job openings on ACWA, BC Water Jobs, CSMFO, and other platforms, and developed an online benefits summary to support candidates in evaluating opportunities. Retention efforts focused on professional development and continuing education opportunities, offering tuition reimbursement, growing

internship programs, and recognizing employee contributions through appreciation events and service awards.

There are no District policies, procedures, or practices that may hinder the effective recruitment, hiring, and retention of effective, qualified personnel to perform the District services.

**Summary:**

The District is committed to being a strong, effective organization that attracts and retains talented employees who support its mission and service standards. By continually improving how it recruits and retains staff and providing transparent reporting about its progress, the District is working to ensure it has a reliable and skilled workforce ready to meet the community's needs.



SHARE THIS:



Date Published: 09/23/2024 09:00 PM

## Assembly Bill No. 2561

### CHAPTER 409

An act to add Section 3502.3 to the Government Code, relating to public employment.

[ Approved by Governor September 22, 2024. Filed with Secretary of State September 22, 2024. ]

### LEGISLATIVE COUNSEL'S DIGEST

AB 2561, McKinnor. Local public employees: vacant positions.

Existing law, the Meyers-Milias-Brown Act (act), authorizes local public employees, as defined, to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on matters of labor relations. The act requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of recognized employee organizations and to consider fully presentations that are made by the employee organization on behalf of its members before arriving at a determination of policy or course of action.

This bill would, as specified, require a public agency to present the status of vacancies and recruitment and retention efforts at a public hearing at least once per fiscal year, and would entitle the recognized employee organization to present at the hearing. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the bill would require the public agency, upon request of the recognized employee organization, to include specified information during the public hearing. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. The bill would also include related legislative findings.

The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement shall be made pursuant to these statutory provisions for costs mandated by the state pursuant to this act, but would recognize that a local agency or school district may pursue any available remedies to seek reimbursement for these costs.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: yes

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

**SECTION 1.** The Legislature finds and declares as follows:

(a) Job vacancies in local government are a widespread and significant problem for the public sector affecting occupations across wage levels and educational requirements.

(b) High job vacancies impact public service delivery and the workers who are forced to handle heavier workloads, with understaffing leading to burnout and increased turnover that further exacerbate staffing challenges.

(c) There is a statewide interest in ensuring that public agency operations are appropriately staffed and that high vacancy rates do not undermine public employee labor relations.

**SEC. 2.** Section 3502.3 is added to the Government Code, to read:

**3502.3.** (a) (1) A public agency shall present the status of vacancies and recruitment and retention efforts during a public hearing before the governing board at least once per fiscal year.

(2) If the governing board will be adopting an annual or multiyear budget during the fiscal year, the presentation shall be made prior to the adoption of the final budget.

(3) During the hearing, the public agency shall identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

(b) The recognized employee organization for a bargaining unit shall be entitled to make a presentation at the public hearing at which the public agency presents the status of vacancies and recruitment and retention efforts for positions within that bargaining unit.

(c) If the number of job vacancies within a single bargaining unit meets or exceeds 20 percent of the total number of authorized full-time positions, the public agency shall, upon request of the recognized employee organization, include all of the following information during the public hearing:

(1) The total number of job vacancies within the bargaining unit.

(2) The total number of applicants for vacant positions within the bargaining unit.

(3) The average number of days to complete the hiring process from when a position is posted.

(4) Opportunities to improve compensation and other working conditions.

(d) This section shall not prevent the governing board from holding additional public hearings about vacancies.

(e) The provisions of this section are severable. If any provision of this section or its application is held invalid, the invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(f) For purposes of this section, "recognized employee organization" has the same meaning as defined in subdivision (a) of Section 3501.

**SEC. 3.** The Legislature finds and declares that Section 2 of this act, which adds Section 3502.3 to the Government Code, furthers, within the meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

It is in the public interest, and it furthers the purposes of paragraph (7) of subdivision (b) of Section (3) of Article I of the California Constitution, to ensure that information concerning public agency employment is available to the public.

**SEC. 4.** No reimbursement shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code for costs mandated by the state pursuant to this act. It is recognized, however, that a local agency or school district may pursue any remedies to obtain reimbursement available to it under Part 7 (commencing with Section 17500) and any other law.

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Kim Nakamura, Finance Manager

**Subject:** Fiscal Year 2026-27 Proposed Operating and Capital Budget

---

**Objective:** Receive a briefing and a copy of the Fiscal Year (FY) 2026-27 Proposed Operating and Capital Budget.

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

**Discussion:** Camrosa Water District's FY 2026-27 Proposed Operating and Capital Budget presents both summary and detailed overviews of planned operations for the upcoming year. The Proposed Budget consists of seven major components:

- 1) General Manager's Budget Message and District Information
  - a. A message from General Manager Norman Huff outlining the District's mission, key opportunities and challenges, and the approach used in developing the budget.
  - b. General information providing an overview of the District's operations.
- 2) Operating Revenues and Expenses for Water and Wastewater Programs
  - a. A districtwide budget summary, including separate summaries for the Water and Wastewater Programs.
  - b. An overview of the District's various revenue sources.
  - c. Expense centers summaries describing program accomplishments, goals, and proposed operating budgets.
- 3) Capital Projects
  - a. A summary of the current capital budget and proposed capital improvement projects.
- 4) Five-Year Forecast
  - a. Planned capital outlay efforts to enhance local water supply reliability, reduce imported water purchases, and maintain, rehabilitate, and replace critical infrastructure.
  - b. A five-year financial forecast projecting operating results, planned improvement and replacement projects, and fund-specific reserve balances.
- 5) Reserves
  - a. A description of reserve funds established to increase system capacity, support growth, replace aging assets, respond to emergencies, stabilize rates, and meet the debt covenants and other agreements.

6) Debt Service

- a. An overview of the District's outstanding debt and its capacity to meet debt service obligations.

7) Appendices

- a. Supplementary information including the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVB GSA) Joint Powers Authority agreement, the Water and Wastewater Rates schedules, District policies guiding operations, and other statistical data.

The assumptions used in preparing the budget are attached for reference. The FY 2026-27 Proposed Operating Budget document will be presented to the Board of Directors for adoption at the June 23, 2026, Board Meeting.

***Attachments:***

- *FY 2026-27 Proposed Operating and Capital Budget Document*
- *FY 2026-27 Budget Development Assumptions*

# District Operating and Capital Budget

Fiscal Year 2026-27

# CAMROSA WATER DISTRICT



BUILDING WATER  
SELF-RELIANCE

DRY

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

**General Manager**  
**Norman Huff**

**Proposed June 9, 2026**

DRAFT

[Table of Contents](#)

**List of Acronyms and Abbreviations ..... 6**

**Glossary..... 7**

**Budget Message ..... 9**

    The California Water Crisis ..... 9

    State Mandates and Regulations ..... 10

    Water Quality Regulations..... 12

    Groundwater Management..... 13

    Water Resources Stewardship ..... 14

    The Impact of Weather..... 15

    Increases in Imported Water Costs ..... 17

    Building Self-Reliance Through Strategic Planning..... 19

    Developing Mutually Beneficial Partnerships ..... 21

    Appropriate Rate Setting ..... 24

    Effective Asset Management..... 25

    Leveraging Technology ..... 25

    Vigilant Cybersecurity..... 26

    Externalities..... 26

    Excellence in Budget Preparation ..... 26

    Our Commitment to Trust and Transparency ..... 27

**Mission & Vision Statements ..... 28**

**Strategic Plan and Goals..... 29**

**Profile of the District..... 31**

    District Services and Management..... 31

    Board of Directors ..... 33

    General Manager ..... 33

    Organizational Structure..... 34

    Employee Salaries ..... 35

    Employee Benefits ..... 35

**Financial Policies..... 36**

    Banking & Cash Management Policy ..... 36

    Budget Policy ..... 36

    Debt Management Policy ..... 36

    Investment Policy ..... 36

    Pension Funding Policy..... 36

    Procurement Policy ..... 36

    Reserve Policy ..... 36

**Budgeting ..... 37**

    Basis of Budgeting & Accounting ..... 37

    Budgetary Control ..... 37

    Budget Process ..... 37

    Budget Calendar ..... 37

    Budget Resolution ..... 38

**Combined Budget Summary..... 39**

**Water Program Budget..... 40**

**Potable Water Program Budget** ..... 41

**Non-Potable Water Program Budget**..... 42

**Wastewater Program Budget**..... 43

**Revenue Summary**..... 44

**Expense Summary**..... 46

**Expense Centers**..... 47

    Human Resources – Program 05 ..... 48

    General Administration – Program 10 ..... 50

    Information Services – Program 11 ..... 52

    Resource Planning & Engineering Services – Program 12 ..... 54

    Water Resource Management – Program 22 ..... 56

    Customer Service – Program 24 ..... 58

    Water Quality – Program 25 ..... 60

    Buildings/Grounds & Rolling Stock – Program 26 ..... 62

    Potable Water Production & Distribution – Program 52..... 64

    Non-Potable Water Production & Distribution – Program 53..... 66

    Wastewater Collection & Treatment – Program 57 ..... 68

**Fixed Assets FY 2026-27 Summary**..... 70

**Capital Projects FY 2025-26 Summary**..... 71

    Completed General Improvement Capital Projects ..... 71

    Completed Potable Water Capital Projects ..... 71

    Completed Non-Potable Water Capital Projects..... 71

    Completed Wastewater Capital Projects ..... 71

**Capital Projects FY 2025-26 Carryover Details**..... 73

    General Projects..... 73

    Potable Projects ..... 73

    Non-Potable Water Projects..... 75

    Wastewater Projects ..... 75

    Wastewater Projects (continued)..... 76

**Five-Year Capital Outlay Forecast**..... 80

**Five-Year Financial Forecast** ..... 82

**Reserves**..... 92

    Restricted Reserves ..... 92

    Unrestricted Reserves..... 92

**Debt Service** ..... 98

    Water Debt Service Coverage Ratio ..... 99

    Wastewater Debt Service ..... 100

**Appendices**..... 101

    #1 Arroyo Santa Rosa Valley Basin GSA FY 2026-27 Budget..... 102

    #2 Schedule of Water and Wastewater Rates..... 104

    #3 Outstanding Debt ..... 106

    #4 Banking & Cash Management Policy ..... 107

    #5 Budget Policy ..... 110

- #6 Debt Management Policy ..... 113
- #7 Investment Policy ..... 120
- #8 Pension Funding Policy ..... 131
- #9 Procurement Policy ..... 134
- #10 Reserve Policy ..... 140
- #11 Community Profile ..... 145
- #12 Top Ten Customers..... 146
- #13 Financial Metrics ..... 147
- #14 Local Agency Comparison..... 148

[Index of Figures](#)

- Figure 1 – Average Rainfall..... 16**
- Figure 2 – Potable and Non-Potable Water Sales ..... 17**
- Figure 3 – Percentage of Import Water in Total Potable Water Supply..... 18**
- Figure 4 – Projected Cost of Import Water ..... 19**
- Figure 5 – Historical Water Sources..... 20**
- Figure 6 – Historical Water Deliveries to Pleasant Valley CWD..... 23**
- Figure 7 – Water Rate Comparison ..... 24**
- Figure 8 – Sewer Rate Comparison..... 25**
- Figure 9 – District Map Boundaries..... 31**
- Figure 10 – FY2024-25 Percent of Water Revenues by Customer Class..... 32**
- Figure 11 – Comparison of Total Revenues ..... 45**
- Figure 12 – Comparison of Total Expenses..... 46**
- Figure 13 – Unrestricted Potable Water Reserves ..... 95**
- Figure 14 – Unrestricted Non-Potable Water Reserves ..... 96**
- Figure 15 – Unrestricted Wastewater Reserves ..... 97**
- Figure 16 – Historical Debt Service Coverage Ratios – Water..... 99**
- Figure 17 – Historical Debt Service Coverage Ratios – Wastewater ..... 100**

## List of Acronyms and Abbreviations

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

## Glossary

The FY 2026-27 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 of land to a depth of one foot. One acre-foot equals 43,560 cubic feet (435.6 units) or 325,851 gallons of water.

**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 the 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 projects. These expenditures are separate from regular operating items, such as salaries, utilities, and office supplies.

**Capital Asset:** Capital assets are items with an original cost over \$10,000 that have a useful life of more than one year, retain their identity as a standalone item or identifiable component, are not repair parts or supplies, and are used to support District activities.

**Calleguas Municipal Water District:** Wholesale provider of water services to southeastern Ventura County. 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, and agricultural. The water rate per unit is determined by this classification.

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

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

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

**Enterprise Fund:** A 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.

**Expenditures:** 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.

**Fund Balances:** Net position of a governmental fund intended to serve as a measure of the financial resources currently available. The difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. It represents the accumulation of operating surpluses and deficits throughout the life of the fund.

**Governmental Fund:** Primary fund used to track core services, day-to-day operations, and expendable financial resources.

**Interest Income:** Money earned 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 under Ordinance 40.

**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:** Provides its service area with supplies of water and is one of 29 agencies that have contracted for imported water service from the State Water Project.

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

**State Water Project:** The State Water Project (SWP) is a state-built water storage and conveyance system that 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 of California and operated by the California Department of Water Resources.

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

**Unit:** 748 gallons of water equals a single Hundred Cubic Feet (HCF) Unit. District customers are billed in HCF Units.

**Water Rates:** Rates vary among customer 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 of consumption and Tier 2 is water use above 12 HCF Units in a billing period.

## Budget Message

The Camrosa Water District (District) is pleased to present its Fiscal Year (FY) 2026-27 Proposed Operating and Capital Budget. The purpose of this document is to identify and allocate the resources necessary to accomplish the District's mission: delivering reliable, safe, and cost-effective water and wastewater services to its diverse 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 inconsistent State water resource management policies and increasingly complex regulatory requirements to conservation mandates and weather whiplash. Continually rising costs for imported water, energy, essential materials, and capital improvement projects make the balancing of providing safe, reliable services with reasonable rates an almost daily challenge. Through it all, the District continues to pursue and implement creative solutions designed to improve reliability and independence while maintaining the high level of quality and value its customers expect.

### The California Water Crisis

California's water supply challenges are the product of decades of policy decisions that emphasized managing scarcity rather than expanding reliability. For years, State policy has focused primarily on conservation and demand reduction instead of advancing new supply development, increasing storage capacity, modernizing conveyance infrastructure, and maximizing the capture of water available during wet years. At the same time, the ability of the California Department of Water Resources (DWR) to effectively manage and improve the State Water Project has been steadily constrained by litigation, regulatory complexity, and shifting political priorities.

The Metropolitan Water District (MWD) also shares responsibility for the region's growing supply vulnerability. Although MWD has invested billions of ratepayer dollars into the Colorado River Aqueduct system over many decades, portions of its service area—including those served by the District—still lack sufficient conveyance capacity to reliably access substantial Colorado River supplies. As a result, these communities have been designated as State Water Project Dependent Areas (SWPDA), meaning they rely heavily, and in some cases almost entirely, on imported State Water Project supplies. Even where conveyance exists, the long-term reliability of Colorado River supplies remains uncertain due to prolonged drought conditions and ongoing disputes among the seven Colorado River Basin states regarding water allocations and future operating rules.

Collectively, these challenges have exposed significant vulnerabilities in California's imported water system and demonstrated that DWR and MWD cannot consistently meet normal regional demands during periods of drought. In response, the District has accelerated its efforts to strengthen local water reliability and reduce dependence on imported supplies from MWD and the State Water Project. Compounding the urgency of this effort, MWD's rising operational costs and expanding bureaucracy continue to drive substantial annual rate increases, making imported water increasingly expensive for local agencies and their customers.

The District's core mission remains clear: to provide a reliable and affordable water supply for its customers. Guided by that mission, the District has continued investing in long-term self-reliance strategies designed to insulate the community from cycles of supply shortages, regulatory mandates, and reactive statewide policies. The Camrosa Board of Directors believes conservation is an important tool during drought emergencies and periods of limited supply, but it should not be viewed as a permanent substitute for developing resilient and sustainable water resources. Long-term water policy should focus on expanding reliability, increasing flexibility, and planning for future abundance rather than managing perpetual scarcity.

In prior fiscal years, the District supported common-sense legislation, including Senate Bill 366 (SB 366), which sought to establish long-term statewide water supply targets and require state agencies to develop implementation plans to achieve them. Although the bill passed unanimously through both the Senate and Assembly, it was ultimately vetoed by the Governor due to budgetary concerns. During the last fiscal year, the District again supported Senator Caballero's reintroduction of this effort through Senate Bill 72 (SB 72). The Governor signed SB 72 into law, requiring future updates to the California Water Plan to incorporate collaborative strategies such as infrastructure development, stormwater capture, water recycling, graywater use, conservation, and storage expansion. Importantly, the legislation establishes an interim statewide objective to achieve and maintain an additional nine million acre-feet of water supply, conservation, and storage capacity by 2040.

The District's Board and staff will continue advocating for responsible, balanced, and sustainable water resource management through engagement with elected officials, regulators, and regional partner agencies throughout the coming fiscal year and beyond.

### 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 targeting 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. The District 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 and showed that potential costs could exceed \$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 Urban Water Suppliers and extensive and costly reporting from all Urban Water Suppliers. While the District met its objective for the reporting cycle, the District is actively monitoring the regulation's potential impacts on the District and its customers. The District is factoring the legislation into its long-term budget forecasting and has partnered 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 reporting requirements.

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.

Recent devastating Southern California wildfires have placed California water suppliers—and Southern California suppliers specifically—at the center of increased scrutiny from regulators and lawmakers. These events have also highlighted a significant disconnect between the public expectation that municipal water systems are designed to combat large, wind-driven wildfires and the reality that public water systems were designed primarily to provide potable water service and limited structural fire flow, not sustained firefighting

capacity for catastrophic wildfire events. Without taking these capabilities into account, local Assemblymember Steve Bennett’s AB 367 was signed into law in October 2025, just for water suppliers in Ventura County. Although the Assemblymember engaged in some dialogue with local water suppliers—including Camrosa—regarding the text of the proposed legislation, the bill still places additional significant compliance and cost burdens on water suppliers with limited or no benefit to properties in the path of similarly destructive wildfires as were recently experienced in Southern California. The Assemblymember then introduced AB 2013 in February 2026, which applied a similar approach statewide. After California water suppliers—including Camrosa—expressed serious concerns regarding the bill’s feasibility and effectiveness, it failed in committee. As an alternative, many California water suppliers, including Camrosa, collaborated on SB 1153, leveraging industry expertise to develop a more practical and technically informed approach to addressing wildfire-related issues. SB 1153 is currently progressing through the legislative process.

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. At the same time legislators continue expressing concern regarding the affordability of water service, new regulatory and compliance mandates continue to impose substantial additional costs on local water suppliers and, ultimately, their ratepayers. Many of these requirements provide limited measurable benefit relative to their cost, while further straining the financial capacity of water suppliers already working hard to maintain aging infrastructure, improve resiliency, and comply with these increasingly complex regulatory obligations. This growing disconnect between affordability concerns and the cumulative cost of new mandates continues to place significant pressure on long-term water rate stability.



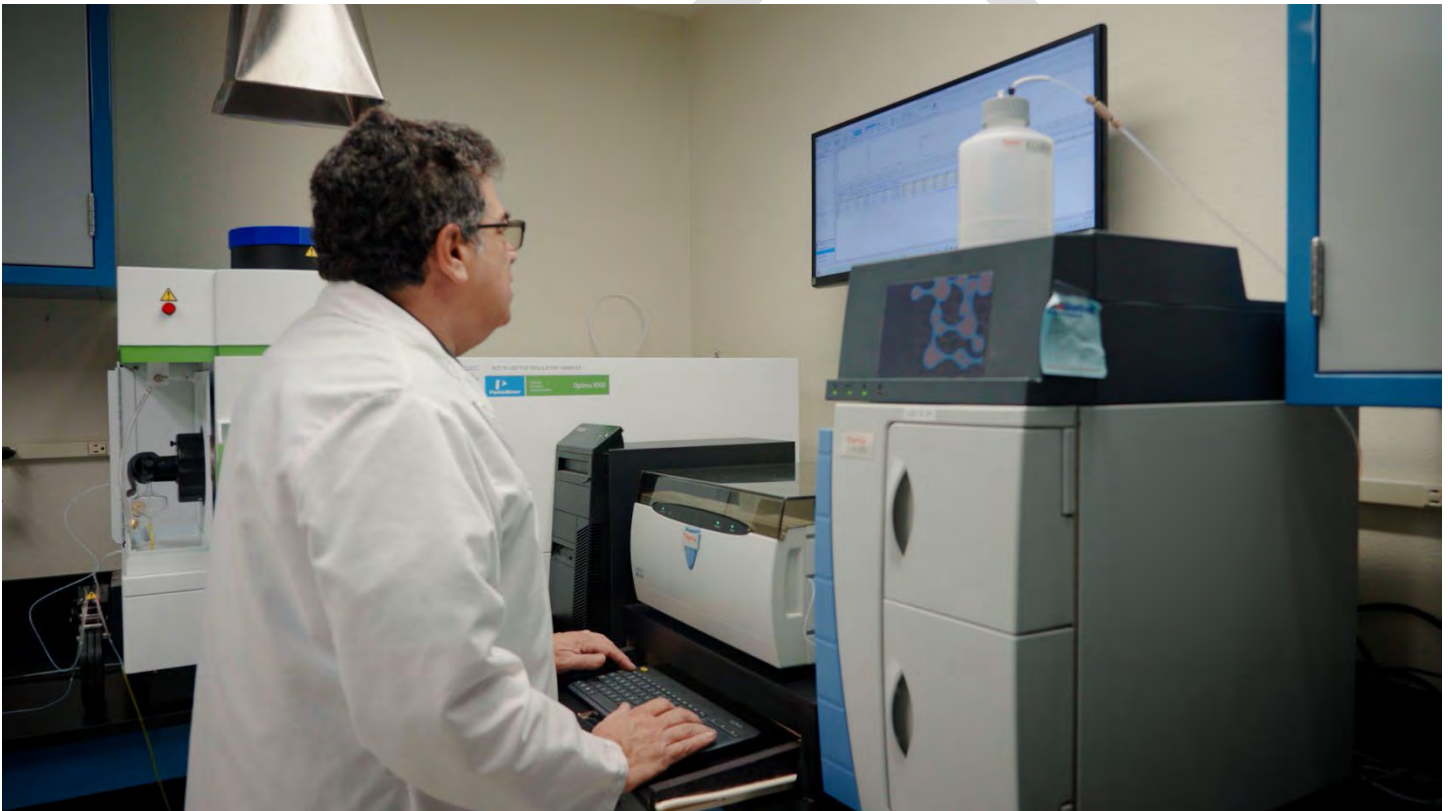
*California State Capital*

To promote the interests of its ratepayers and the District, the District continues to actively engage with legislators on the state and federal levels. In FY 2025-26 staff traveled to Sacramento and Washington D.C. to meet with the offices of five state legislators, one U.S. representative, and one U.S. senator to discuss issues relevant to the District, from wildfire readiness to funding for water infrastructure projects to regulatory impacts. District staff also participated in legislative working groups at the local, regional, and statewide levels. Moving forward, the District will seek for, and take advantage of, all opportunities to engage in the decision-making processes on policies and regulations that impact the District and their customers.

## 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 science); 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 to report its findings to the State for regulatory purposes.

Technological advancements allow the detection of drinking water contaminants at ever-lower concentrations, which permits 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 regulatory compliance costs.



### *Lab Analysis*

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. Common uses of these chemicals are in food packaging, non-stick cookware, textiles, cleaning products, and fire-fighting foams. 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 completed construction in 2023 and currently operates a Granular Activated Carbon (GAC) filtration plant that treats groundwater from four District wells for both 1,2,3 Trichloropropane (TCP123) and residual PFAS chemicals. In FY 2025-26 the District received over \$1.5 million in initial payments

from PFAS class action lawsuits against 3M, Dupont, Tyco, and BASF. These funds will go towards treatment to remove these constituents from the District's water supplies.

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 that have at least three dimensions that are greater than 1 nanometer (nm) and less than 5,000 micrometers ( $\mu\text{m}$ ). Polymers that are derived in nature that have not been chemically modified (other than by hydrolysis) are excluded. In FY 2025-26, microplastics were added to the Sixth Contaminant Candidate List. This is a preliminary procedural step under the *Safe Drinking Water Act* to pave the way for focused research, future monitoring, and eventual 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 SWRCB 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 SWRCB proposed revised NLs and RLs for manganese. Based on the SWRCB proposing revised NLs of 500  $\mu\text{g/L}$ , or parts per billion, and RLs of 5000  $\mu\text{g/L}$  for manganese, a manganese primary MCL at or below 20  $\mu\text{g/L}$  is likely to be established in the future. The establishment of manganese primary MCLs will impact the cost of producing local water. Two of the District's local water resources, the Woodcreek and Lynnwood Wells, have manganese levels that sometimes exceed the Secondary MCL for manganese, currently set at 50  $\mu\text{g/L}$  and imported water is purchased to blend the water to manganese levels that meet these requirements. In FY 2024-25, the District completed the design phase for iron and manganese removal technologies for the treatment of water from the Woodcreek and Lynnwood Wells. In FY 2025-26 the District completed construction of these treatment facilities which improves the water quality and reduces 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. The District 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. The District 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](#)

One of the greatest landmark changes in water management in our lifetimes that has and will continue to 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) with responsibility for the major portions of the Las Posas Valley and Pleasant Valley Basins as well as the Oxnard Subbasin. The Pleasant Valley Basin, from which the University, Woodcreek, Lynnwood, and still-to-be-developed future Pleasant Valley Basin Wells pump groundwater, is a key source of the District's local supply. The FCGMA boundaries also encompass a portion of the Arroyo Santa Rosa Valley Basin which is managed by the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVBGS).

FCGMA has implemented groundwater allocation programs and continues to develop basin management and recharge projects intended to achieve long-term sustainability under the Sustainable Groundwater Management Act (SGMA). The District's Calleguas Creek Project (CCP) has played a key role in augmenting the Pleasant Valley Basin's supply while shifting groundwater pumping away from critical areas of the basin.

In June 2021, the OPV Coalition initiated a comprehensive groundwater adjudication for the Oxnard and Pleasant Valley Basins to determine groundwater rights and establish a court-supervised physical solution for basin management. Since that time, the adjudication has proceeded through extensive litigation, mediation, and settlement discussions among agricultural, municipal, and public agency stakeholders. This litigious environment is not conducive to the amicable resolution of disputes or to the collaborative regional planning and project development necessary to achieve long-term groundwater sustainability. In addition, the prolonged adjudication process has imposed significant legal and administrative costs on the District, ultimately increasing the financial burden borne by our ratepayers. Recent developments in the neighboring Las Posas Basin adjudication, including a March 2026 California Court of Appeal decision affirming the trial court's comprehensive groundwater judgment and SGMA-based physical solution, are expected to influence the ongoing OPV adjudication and provide additional legal guidance regarding groundwater rights allocation and basin governance under SGMA. Meanwhile, FCGMA continues to refine and negotiate revisions to its OPV allocation ordinance as stakeholders work toward a durable framework for sustainable basin management. Although the adjudication process remains costly, complex, and may continue for several years, the District has continued to participate collaboratively with both plaintiff and defendant groups, supporting mediation and regional planning efforts intended to achieve balanced, mutually beneficial outcomes while protecting the long-term reliability and sustainability of the basin's groundwater resources.

The Arroyo Santa Rosa Groundwater Basin, which lies wholly within the District service area and from which the majority of the District'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 the District formed the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVBGS) to develop and submit a GSP for the 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 ASRVBGS a Sustainable Groundwater Planning Grant to support the development of the GSP, up to \$177,081. The ASRVBGS 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 Valley Basin yield were explored as part of the GSP process. Because the District is the primary groundwater producer in the 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 ASRVBGS are provided by the District. The ASRVBGS's budget for FY 2026-27 is included as Appendix #1.

The District 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, the District 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.

### [Water Resources Stewardship](#)

Responsible water resource stewardship requires more than reacting to system issues as they arise. It requires a proactive, data-driven approach focused on improving efficiency, reliability, and long-term infrastructure performance. During FY 2025-26, the District continued advancing initiatives aimed at reducing water loss, improving asset management practices, and positioning the District to leverage emerging technologies that support smarter operational decision-making.

To support these objectives, the District completed broad-scale leak detection efforts during the fourth quarter of FY 2025-26. The resulting data will help guide and prioritize distribution system maintenance and repair activities in FY 2026-27. This effort reflects the District's continued emphasis on proactive infrastructure management to improve both water use efficiency and operational cost efficiency. Advanced leak detection technologies help identify smaller, non-surfacing leaks before they develop into more significant and costly failures. Combined with maintenance and repair records, the data collected will also help identify infrastructure assets that may require future maintenance or replacement. As machine learning and predictive analytics technologies continue to advance, these datasets will become increasingly valuable in supporting proactive infrastructure management and long-term system resiliency.

Additional water loss reduction efforts include significant investment in upgrading the District's aging customer meter population through the replacement of thousands of underperforming meters. These replacements help ensure water delivered to customers is measured accurately and billed fairly. During FY 2025-26, hundreds of removed meters were tested through Metropolitan Water District of Southern California's Member Agency Administered Program, helping offset testing costs to the District. Meter testing provides valuable data to guide replacement prioritization efforts while also helping quantify apparent water loss within the system. Through these efforts, the District has continued transitioning from a reactive approach to a proactive, data-informed, and cost-efficient meter management model.



**Meter Replacement**

The District also made significant progress on the development of its Water Resource Allocation Policy (WRAP) during FY 2025-26. Board workshops were held to advance development of the Policy framework while staff evaluated costs, long-term availability, and sustainability associated with the District's various water sources. The WRAP is intended to serve as a component of the District's analytical and decision-making process by establishing a framework for identifying key priorities and applying those criteria consistently to future decisions on the use of the District's available water resources. The Policy will continue to evolve and be refined throughout FY 2026-27.

### **The Impact of Weather**

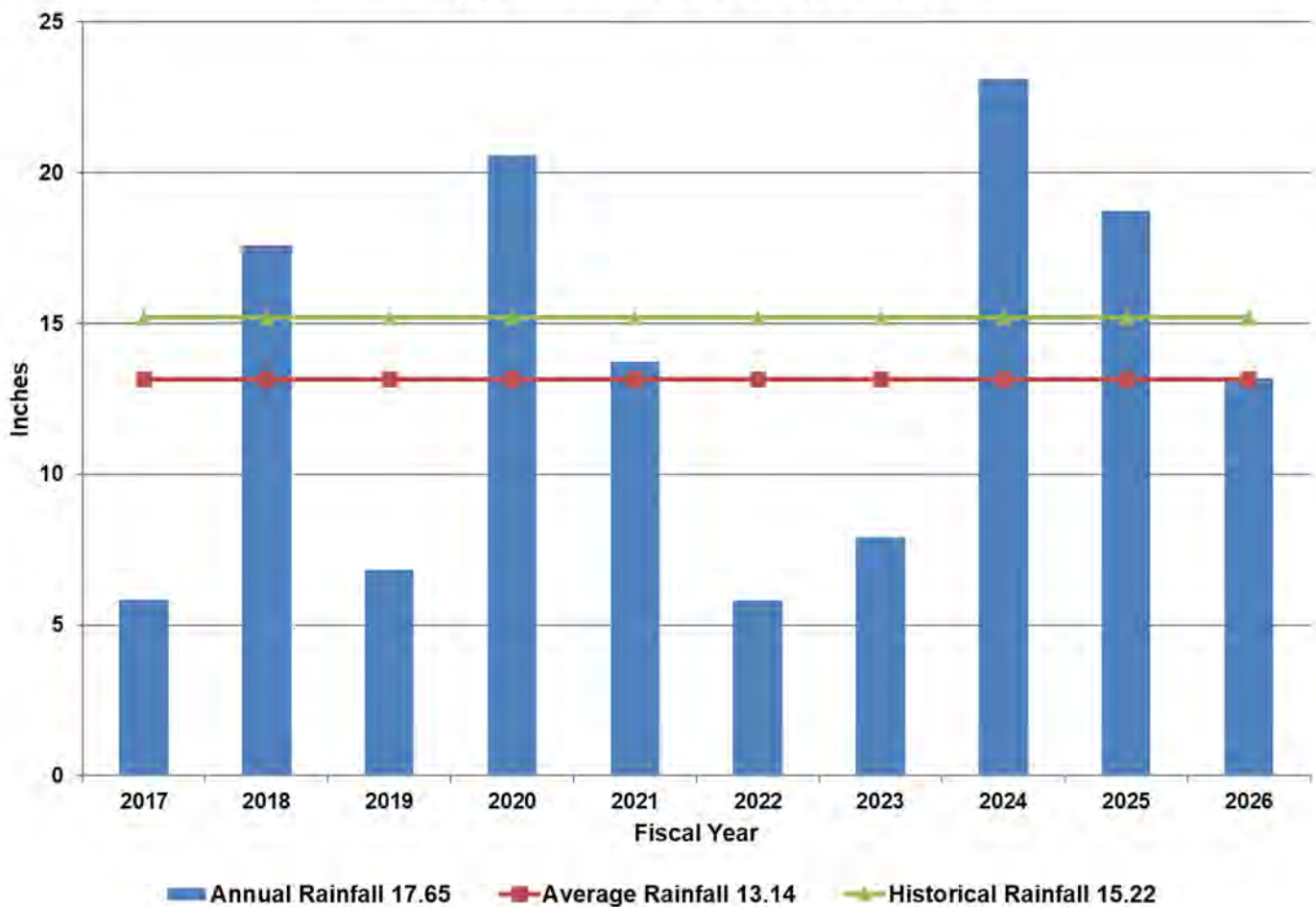
Climate impacts the overall supply of available water resources while also affecting customer demand. In the last ten years, Southern California has seen the wettest and driest months on record. These dramatic weather swings, depicted in the following figure 1, exemplify the difficulty of forecasting water sales and highlight the necessity of maintaining a conservative financial outlook. Locally, rainfall was 17.65 inches during FY 2025-26 through April 30, recorded from the Camarillo Leisure Village station, which is significantly more than the ten-year average rainfall for the District of 13.14 inches a year and the historical average of 15.22 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. The District has developed plans to adaptively

manage its groundwater basins to maximize aquifer storage and recharge water—whether it’s rainwater or other sources.

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 May 15, 2026, DWR announced a 45% allocation as a result of the latest Lake Oroville storage and snow survey. This is up from 30 percent announced in January and the initial 10% announced in December. Although reservoirs are nearing capacity and snowpack is just 12% of average, the Delta exports have been operating at less than half capacity. This mismatch between hydrology and available supplies requires action to maintain environmental protections while also increasing stored supplies when reservoirs are spilling and substantial runoff is moving through the Delta.

Local precipitation influences demand, particularly among agricultural customers and those with large landscapes. The District has seen significant reductions in both potable and non-potable water demand in recent fiscal years. Whether this downward trend will continue, and to what extent it is driven by precipitation, remains unclear. The District will continue monitoring these patterns and incorporating them into budgets and the rate-setting process.

**Average Rainfall Fiscal Years 2017-2026**



**Figure 1 – Average Rainfall**

The District delivered approximately 17,000 AFY before the FY 2014-15 drought, compared to slightly less than 10,000 AFY in FY 2022-23. Although variable weather makes it difficult to attribute changes in water-use patterns to specific causes, per-capita use generally remains lower than in previous decades. The FY 2026-27 budget uses a three-year average of water sales to project demand at 10,563 AFY, a decrease from the FY 2025-26 budget of 11,071 AF and a slightly below the projected end-of-year total of 10,651 AFY as shown in Figure 2.

## Potable and Non-Potable Water Sales

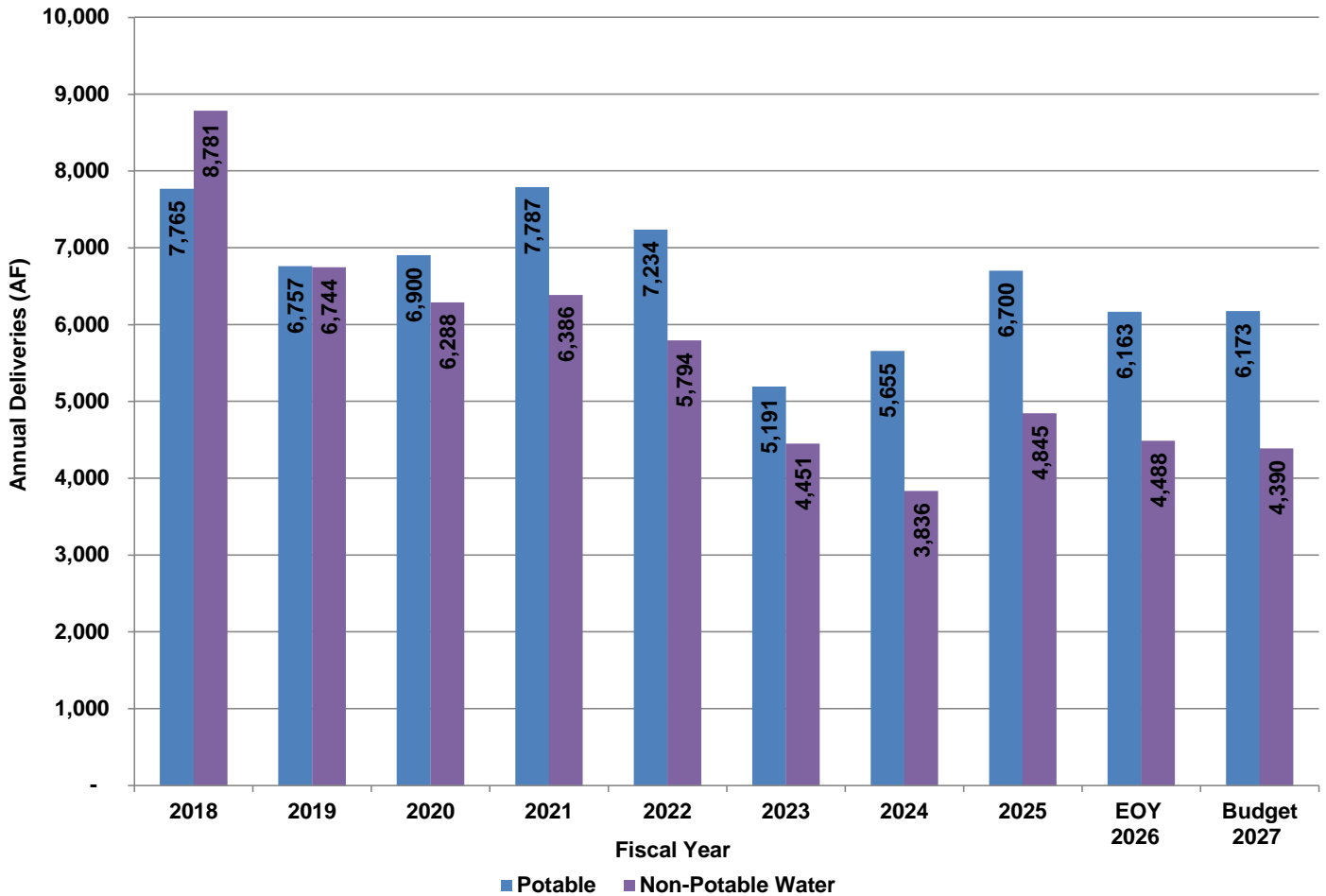


Figure 2 – Potable and Non-Potable Water Sales

### Increases in Imported Water Costs

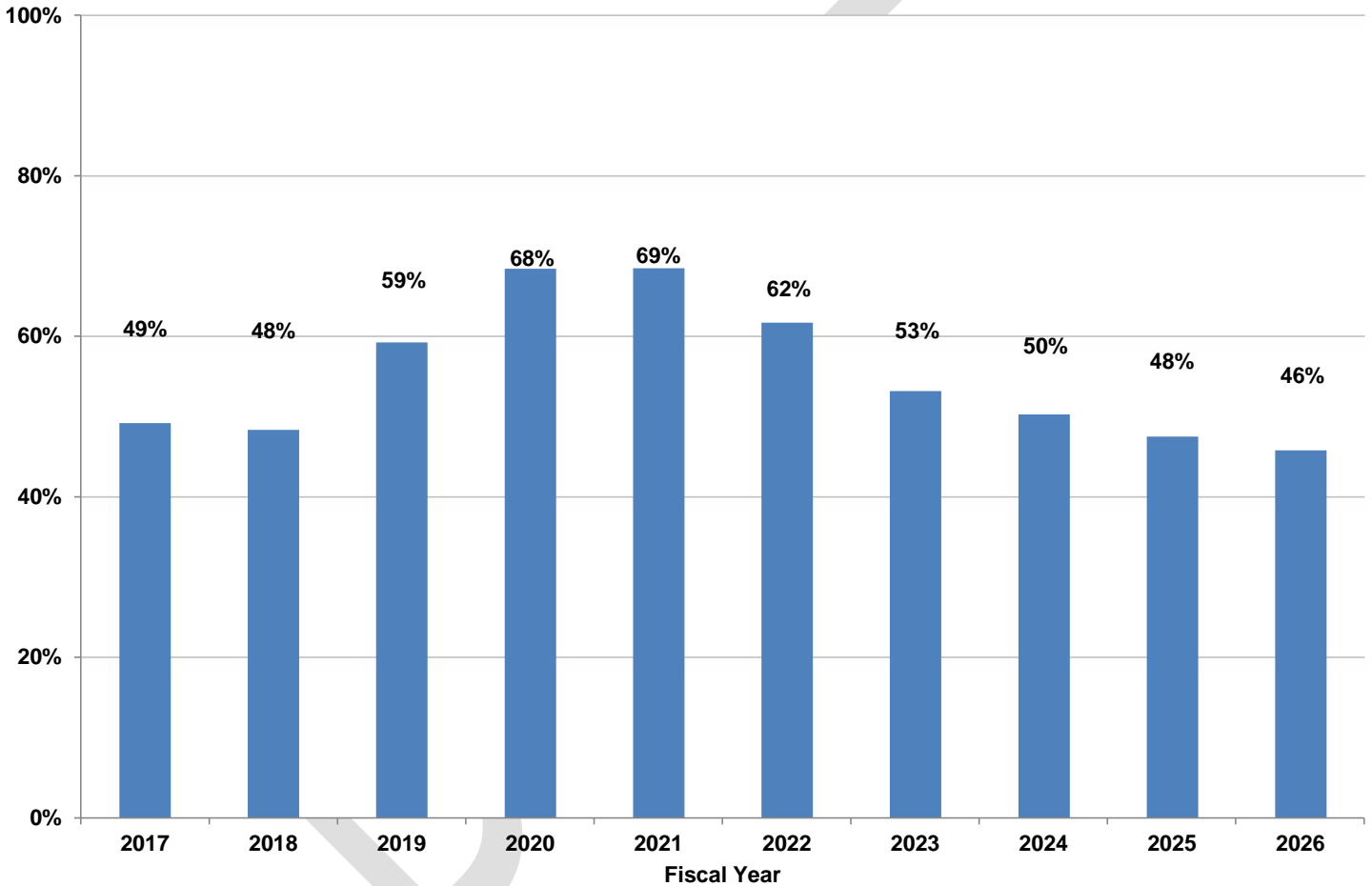
The District lies within the Metropolitan Water District service area and the “imported water” we purchase from them, via Calleguas Municipal Water District (CMWD or Calleguas), is primarily State Water Project (SWP) water from the Sacramento-San Joaquin Delta. It is the most expensive water in the District’s 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 the District’s water supply that we must 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 the District 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. The District is currently part of a settlement agreement with chemical companies DuPont, 3M, BASF, and Tyco to receive additional compensation needed to mitigate the treatment cost for PFAS. The Granular Activated Carbon (GAC) filtration system at the Conejo Wellfield to remove these contaminants was completed and went online in October 2023.

As part of the effort to reduce reliance on imported water the District worked very hard to bring another new source online, the Lynnwood Well. The 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 the District performed a rehabilitation of the nearby Woodcreek well that will extend its useful life for another decade. In May of 2026, the District completed the installation of Iron and Manganese filters for the Woodcreek and Lynnwood Wells. This improvement will reduce the amount of imported water needed for blending. These, and future improvements to existing sources, along with the development of new sources will increase local groundwater production even further and offset imported water purchases. These ongoing efforts will significantly reduce the percentage of imported water in the District’s potable water supply. In FY 2025-26, imported water comprised about 46% of the potable water supply. The FY 2026-27 budget assumes that imported water will constitute about 38% of the District’s potable water supply, with the remaining 62% coming from local groundwater. The fiscal year will also see significant progress in providing redundancy for the University Well and a third Pleasant Valley Basin Well (the Valencia Well).

**Percentage of Imported Water in Total Potable Water Supply**



**Figure 3 – Percentage of Imported Water in Total Potable Water Supply**

The expectation that wholesale rates will continue rising provides another incentive to increase self-reliance. Many factors contribute to the escalating cost of imported water. One of the most significant is reduced water sales when regulators mandate conservation during droughts or when demand falls in wet years. MWD recently explained that this reduction in sales is driving the need for higher rates to generate sufficient revenue to cover ongoing costs. In addition, inflation has increased MWD’s costs for commodities, labor, and energy. In the past, MWD used reserves to limit rate increases, but this approach is no longer sustainable. As a result, they must adjust rates to fully recover costs and replenish depleted reserves.

In 2026, MWD’s and Calleguas’ Tier 1 wholesale rate increased by 9.5% and 6.0%, followed by a 7.1% decrease and 31.7% increase in 2027, respectively. The combined impact results in a wholesale Tier 1 rate increase to the District of approximately 8.6% in 2026 and 2.9% in 2027. Additionally, both MWD and Calleguas are adjusting

their rates for fixed charges for Capacity Charge and Readiness-to-Serve Charge for a combined overall rate increase of approximately 7.6% in 2026 and 5.0% in 2027.

Figure 4 illustrates the projected long-term increase in the cost of imported water.

### Projected Cost of Imported Water

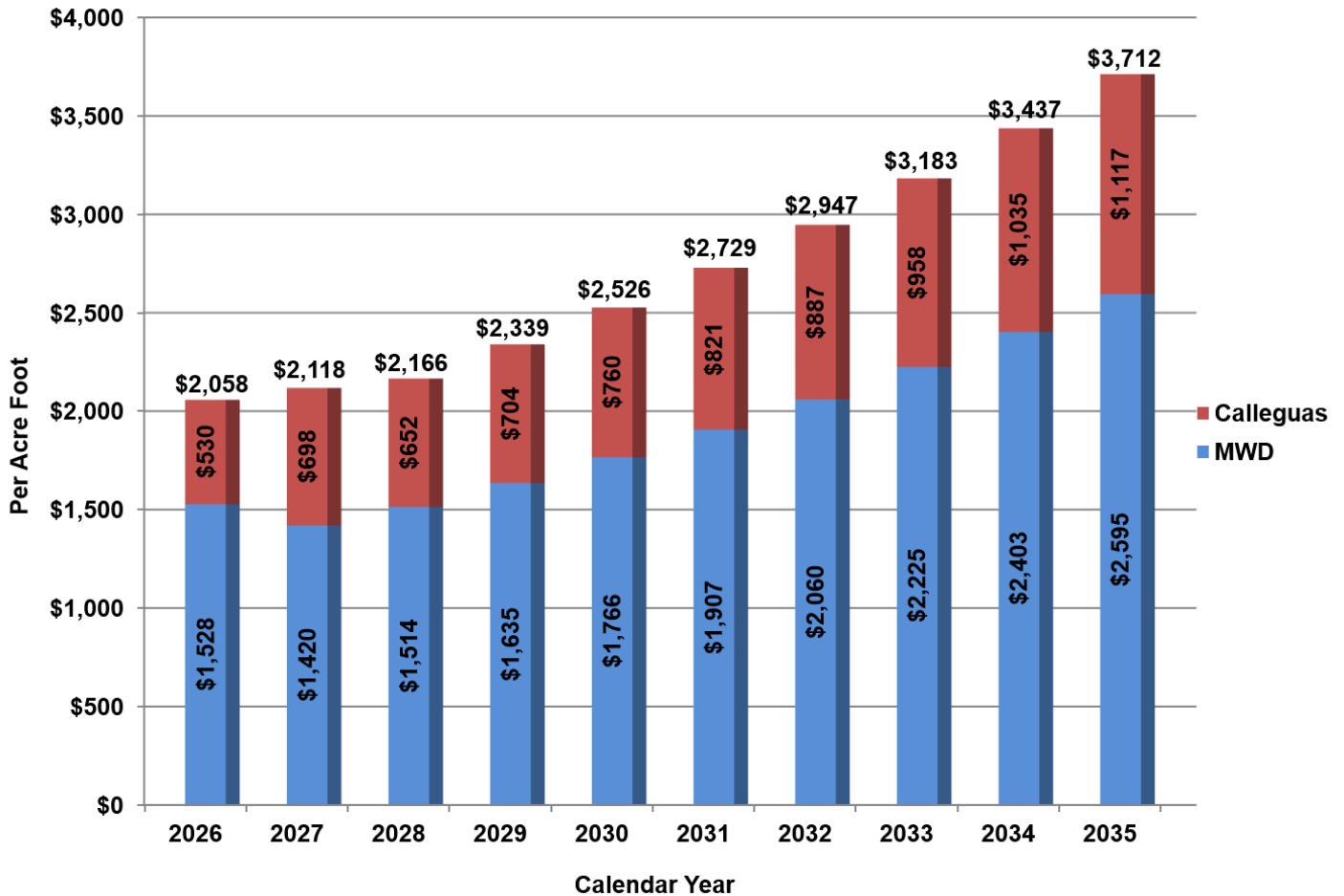


Figure 4 – Projected Cost of Import Water

### Building Self-Reliance Through Strategic Planning

The District’s purpose is to provide the amount of safe, reliable water our customers need. Responsible, sustainable stewardship of water resources remains fundamental to fulfilling this purpose. Efficiency and accountability are equally important in managing the District’s broader responsibilities, including energy consumption, infrastructure investment, and the prudent use of rates.

Guided by its mission and long-term strategic objectives, the District has significantly reduced its dependence on imported water over the last twenty years through the development of local supply projects, including a brackish groundwater desalter, advanced groundwater treatment facilities, new groundwater wells, and a non-potable distribution system. Together, these investments have strengthened the reliability and resiliency of the District’s water supply portfolio and positioned the District for greater long-term self-reliance.

The following figure 5 demonstrates the effects of The District’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. Reductions in total water use since 2014 reflect conservation measures that have now become common practice by many of The District’s customers. Along with continued conservation and water use efficiencies, The District will continue to develop local and regional water resource projects to build water self-

reliance.

### Historical Water Sources

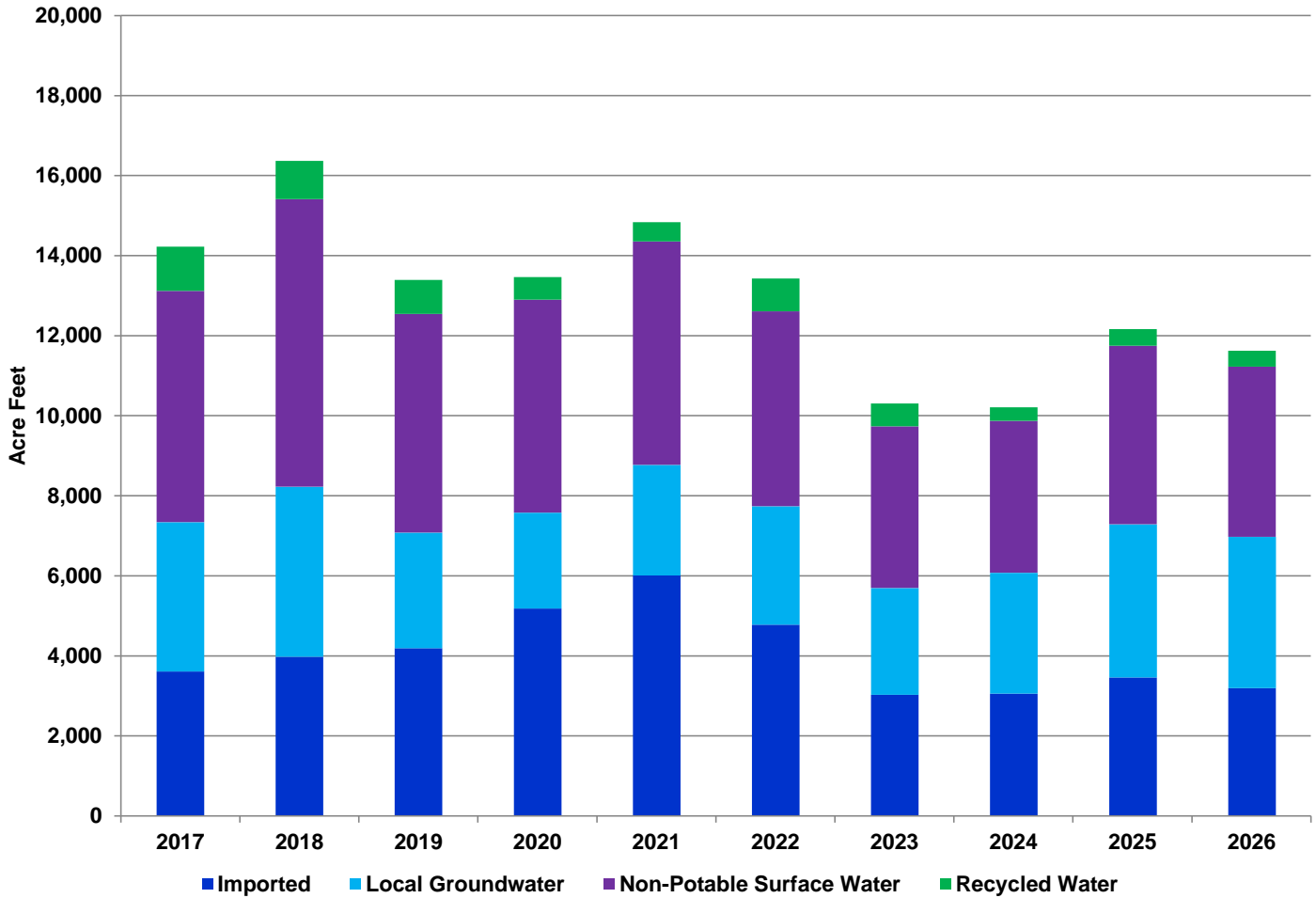


Figure 5 – Historical Water Sources

The District will continue to develop local and regional water resource projects to build water self-reliance. Building upon this progress, the District continues to advance its commitment to local water supply development and infrastructure resiliency through the ongoing development of an Integrated Master Plan (IMP) for Local Water Supply Alternatives and Infrastructure Integrity Projects.

Over the last fiscal year, substantial progress was made in identifying, evaluating, and prioritizing potential projects, implementation strategies, operational considerations, and funding opportunities through a phased planning approach. Recent extensive outreach to our customers and stakeholders through tours, surveys, social media engagement, newsletters, focus groups, and community meetings has helped identify their priorities and perspectives. This work has further refined the District’s roadmap for increasing local production capacity, improving operational flexibility, and protecting long-term water supply quality and reliability.

During the current fiscal year, the District expects to continue advancing and finalizing the Integrated Master Plan with the goal of bringing forward a comprehensive, actionable framework for Board consideration and adoption. The Master Plan is anticipated to include a Local Water Supply Alternative 5-Year Implementation Plan, an Infrastructure Integrity 15-Year Implementation Plan, comprehensive funding and fiscal impact analyses, coordination and integration of regional and partner agency relationships, and long-term resource allocation strategies through a comprehensive Water Resources Allocation Policy (WRAP).

Concurrent with the continued development of the Integrated Master Plan, the District will advance preliminary design, engineering, permitting, and implementation activities associated with Phase I projects, including additional production wells, backup wells, and treatment facilities. These efforts will further increase local water

production capacity, improve system resiliency, and continue reducing the District's reliance on imported water supplies.

Another example of the District's forward-looking planning efforts during FY 2025-26 included the completion of its *2025 Urban Water Management Plan (UWMP)*. Urban Water Management Plans are comprehensive long-range planning documents required by the State every five years that evaluate water supply reliability, projected demands, water shortage planning, conservation measures, and long-term resource management strategies.

### Developing Mutually Beneficial Partnerships

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

One of the longstanding partnerships of the District has been with their neighbor, the City of Thousand Oaks (City). Most recently, the city facilitated the acquisition of city-owned property to build the District's GAC Treatment Plant at the Conejo Wellfield. Going back many years, the District worked with the city to develop and codify the city's water right to their recycled water and developed the Conejo Creek Project (CCP) to put that water to beneficial use. Since 2014, through the Conejo Creek Project (CCP), the District has sold the city's recycled water, conveyed through the Conejo Creek, to Pleasant Valley County Water District (PVCWD), an agricultural District adjacent to The District on the Oxnard Plain. Under this Fox Canyon Groundwater Manager Agency (FCGMA) Resolution 2014-01 exchange program, PVCWD transfers to the District one storage credit in the Pleasant Valley Basin (PVB) for each acre-foot of CCP water the District delivers. These credits are shared with our partners in the City of Thousand Oaks, and the District is actively exploring ways to help the city to realize significant benefit from those credits.



***Conejo Creek Diversion***

The District currently pumps their portion of these credits from the Woodcreek and Lynnwood Wells in the northeastern Pleasant Valley Basin (PVB), where groundwater levels are higher and the basin is less stressed than in the areas where PVCWD has its wells. One aspect of Phase I of the Integrated Master Plan for Local Water Supply Alternatives includes exploring the development of another well in the PVB to use those credits in the future. In the last fiscal year a Preliminary Design Report (PDR) was completed for the Valencia Well in Calleguas Creek Park and an agreement was reached with the Pleasant Valley Recreation and Park District (PVRPD) for land use within the park.

Over the years the District's relationship with the Pleasant Valley Recreation and Park District (PVRPD) has evolved into a strong and collaborative partnership focused on responsible resource management, operational coordination, and community benefit. From the first collaboration to develop the Woodcreek Well, then the Lynnwood Well, the Heritage Park Monitoring Well, and now the Valencia Well. This ongoing cooperation supports reliable water service for parks, recreational facilities, and public spaces while promoting efficient irrigation practices and long-term sustainability. This partnership reflects the shared commitment of both agencies to fiscal responsibility, environmental stewardship, and maintaining high-quality public services for the residents of the community.



***Lynnwood Well in Woodcreek Park***

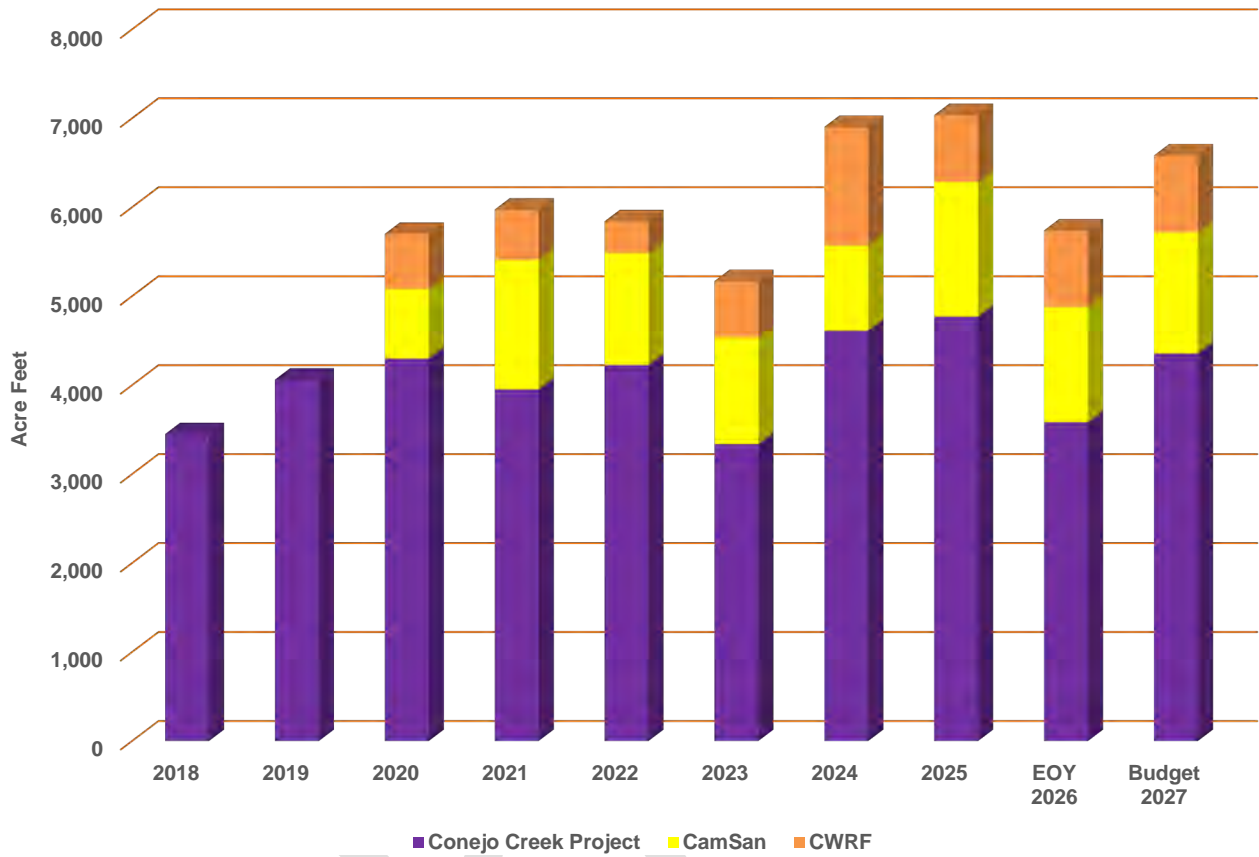
Following the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project in November 2019, The District began receiving recycled water from the City of Camarillo's CamSan facility. The City of Camarillo has a limited recycled water distribution system but does not have any storage; selling water to The District 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). The District can store CamSan's recycled water in the District's Storage Ponds and then sell it to PVCWD, a practice codified in The District'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 CCP water does, however, this interconnection increases the District's revenue, improves operations, and contributes to regional water supply resilience and Pleasant Valley Basin (PVB) sustainability. 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.



***Non-Potable Storage Ponds***

The District projects that in FY 2025-26 it will have delivered 3,587 AF of CCP water, 858 AF of CWRP recycled water, and 1,295 AF of CamSan recycled water. In FY 2026-27 the District is budgeting to deliver 4,359 AF of CCP water, 862 AF of CWRP recycled water, and 1,361 AF of CamSan recycled water to PVCWD as depicted in Figure 6.

### Historical Water Deliveries to Pleasant Valley CWD



**Figure 6 – Historical Water Deliveries to Pleasant Valley CWD**

Another key strategic regional partner is Calleguas, our local water wholesaler who is a Metropolitan Water District (MWD or Met) member agency. Previous collaboration resulted in MWD-subsidized Local Resources Program (LRP) funding for the Round Mountain Water Treatment Plant (RMWTP). 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<sub>t</sub>). Under Calleguas’ leadership, WRIS<sub>t</sub> brought together regional stakeholders to identify a portfolio of regional projects that could increase the sustainability, resilience, and reliability of the region’s water resources. Several of The District’s Integrated 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 some of the District’s key Integrated Master Plan projects will be the coordination with Calleguas on the Salinity Management Pipeline (SMP) extension to support a Conejo Wellfield Desalter and the development of a Regional Exchange Program (wheeling and banking) that will provide significant efficiencies for the District’s self-reliance initiatives. Recent partnering with Calleguas on the 2025 UWMP vendor selection process and data collaboration saved the District thousands of dollars.

Beneficial relationships with our partners will continue to be a priority for the District and essential to navigating future uncertainty brought on by changing climate, groundwater basin adjudication, regulatory pressures, aging infrastructure needs, escalating costs, and the long-term challenges associated with maintaining reliable and sustainable water supplies. This ongoing collaborative work with the District’s neighbors, the FCGMA, Calleguas, and other regional partners will continue to be an important element of what makes and keeps The District innovative, respected, and relevant within the region.

**Appropriate Rate Setting**

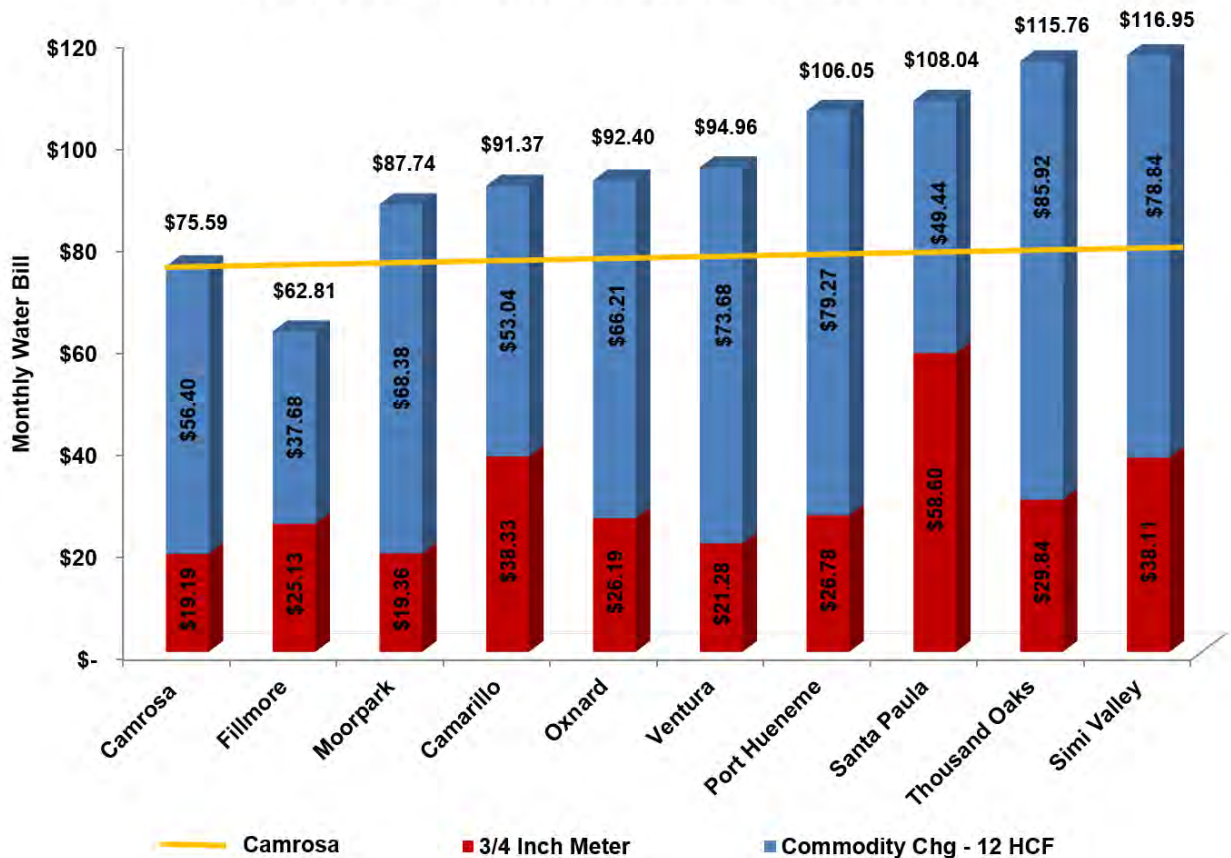
In FY 2023-24, the District undertook a comprehensive Water and Wastewater Cost of Service and Rate Study to evaluate existing water and wastewater rates and determine the most equitable and financially sustainable approach to funding utility operations, infrastructure maintenance, regulatory compliance, and planned capital improvement projects while keeping rates as affordable as possible. The study included a detailed review of operating and maintenance costs, commodity charges, fixed meter service fees, debt obligations, reserve requirements, and the District’s aging infrastructure and preventative maintenance needs.

As required under Proposition 218, utility rates must be proportionate to the cost of providing service and cannot exceed the revenues necessary to operate and maintain the utility system. Cost of service studies are therefore an essential financial planning tool used to ensure that rates are fair, transparent, legally compliant, and aligned with the actual cost of delivering water and wastewater services to customers. Following completion of the study, extensive outreach, and a public hearing process conducted in accordance with Proposition 218 requirements, the District adopted a five-year Schedule of Rates for Water and Wastewater Services on June 6, 2024. At the May 26, 2026, Board Meeting, the Board adopted Resolution 26-12 implementing the third year of the scheduled five-year rate adjustments at the start of FY 2026-27.

Even with the approved rate increases, the District’s water and wastewater rates continue to remain among the lowest in Ventura County, due in large part to decades of strategic investment in local water supply development and infrastructure that have increased operational self-reliance and reduced dependence on costly imported water supplies. The District also remains committed to cost-effective operations and prudent financial management through ongoing efforts to control operating expenses, maximize efficiencies, and responsibly plan for long-term infrastructure needs.

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

**Utility Comparison - 3/4 Inch Meter and 12 HCF**



**Figure 7 – Water Rate Comparison**

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

### Sewer Rate Comparison

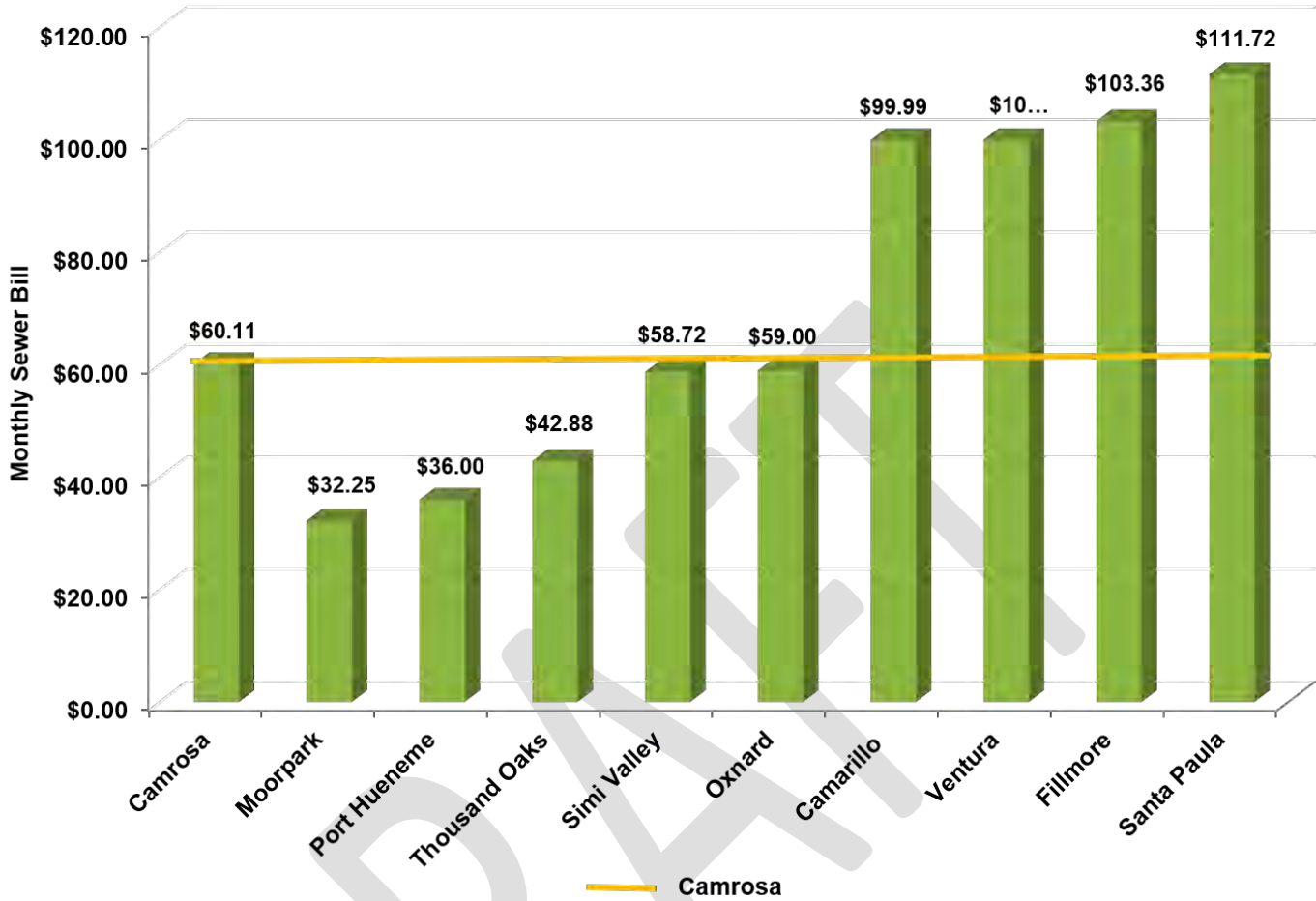


Figure 8 – Sewer Rate Comparison

#### Effective Asset Management

Camrosa Water District was established in 1962 and 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 properly increase. As described previously, the District 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 (tanks), 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 due to infrastructure failures and ultimately impacting long-term water rate stability.

#### 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. In the latter part of the prior fiscal year the upgrade of the District's Customer Information System (CIS) was

completed, and work is underway to integrate 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 a significant allocation for a new data architecture to enhance the District's compliance reporting capabilities as well as efficient data retrieval for operational and strategic planning and analysis. New software is being deployed that will provide fiscal forecasting with real-time analysis of cash-flows, rate impacts, and future reserves and revenue requirements taking into account asset management, self-reliance, and infrastructure integrity initiatives. FY 2026-27 will mark the first full year of AP Automation capability that will provide valuable accounting management efficiencies for District staff and vendors. As the District makes initial and ongoing investments in emerging technology, the effects will be seen across the organization and through all areas of accounting, 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 on ensuring the security and resiliency of its Information Technology (IT) and Operational Technology (OT) systems. Because new cyber threats, vulnerabilities, and risks are continually emerging, the District applies a process of continuous improvement regarding cybersecurity that emphasizes threat identification, mitigation planning, implementation, and ongoing assessment with the goals of protecting the District's network assets and safeguarding customers' personally identifiable information. The District's layered cybersecurity approach focuses on network resiliency, stringent access controls, network segmentation, cloud-based endpoint monitoring, and alignment with evolving cybersecurity best practices and guidance issued by the Cybersecurity and Infrastructure Security Agency (CISA). Additionally, the District continues to ensure all staff are properly trained to identify, respond to, and report malware attacks, phishing attempts, and other cybersecurity threats while maintaining compliance with applicable security standards and critical infrastructure protection requirements.

### **Externalities**

Although supply chain conditions have generally improved compared to the significant disruptions experienced in recent years, procurement challenges and extended lead times continue to affect many critical infrastructure and capital improvement projects. Delays remain particularly common for electrical equipment, switchgear, generators, pumps, specialized mechanical components, treatment system equipment, telemetry and automation systems, and other highly specialized utility infrastructure materials. These procurement constraints can continue to affect project scheduling, contractor coordination, sequencing of work, and overall project delivery timelines. At the same time, the construction industry and related professional services sectors continue to experience elevated pricing pressures driven by labor shortages, strong regional infrastructure demand, regulatory requirements, and broader economic uncertainty. Construction bids, engineering services, materials, and equipment costs remain substantially higher than historical norms, contributing to increased overall project costs and requiring additional contingency planning within the District's Capital Improvement Program.

Inflationary pressures also continue to affect ongoing District operations. Costs associated with energy, fuel, treatment chemicals, laboratory testing, maintenance materials, insurance, regulatory compliance, and contracted services have remained elevated and, in many cases, continue to increase at rates exceeding general consumer inflation. In addition, ongoing geopolitical instability, tariff actions, global trade uncertainties, and fluctuations in international manufacturing and shipping markets continue to create volatility in the pricing and availability of key equipment and materials necessary to support the District's operational and infrastructure needs. These increased operating costs directly affect the delivery of reliable water and wastewater services and place additional pressure on long-term financial planning.

To address these challenges, the District continues to emphasize proactive project planning, long-range capital forecasting, early procurement strategies, inventory management, and disciplined financial planning in order to minimize operational disruptions, maintain project delivery schedules where possible, and continue providing reliable and cost-effective services to its customers.

### **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 FY 2025-26 budget was submitted to the CSMFO and the District received an Operating Budget Excellence Award for a thirteenth consecutive year. This 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 FY 2026-27 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

## Mission & Vision Statements

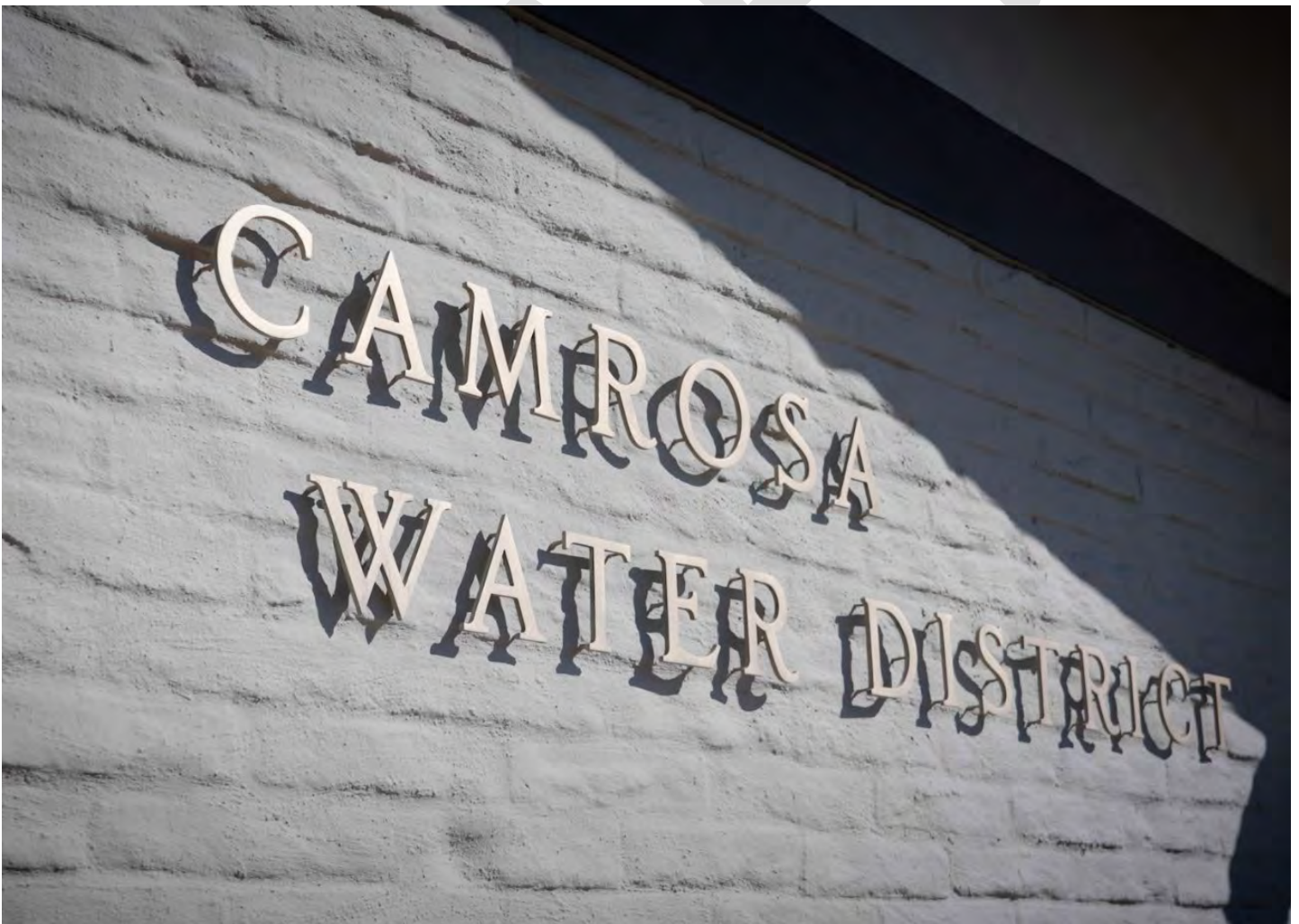
Revised Mission and Vision Statements were established as part of the 2022 Strategic Plan. The Mission Statement reflects the District's responsibility to provide reliable, safe, and cost-effective water and wastewater services. The Vision Statement connotes a higher purpose founded on visionary leadership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



*Camrosa Water District Headquarters*

## 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, including strategic planning, leveraging technological advancements, and substantial investment to ensure the delivery of safe, reliable, and affordable services that our customers desire today and into the future.

Recent experience has shown that 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 of producing local water has also increased, driven by an ever-increasing demand for a limited supply, an ever-expanding regulatory environment, and the high costs of new wells, treatment facilities, and pipelines.

At its core, strategic planning enables the District 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, the District 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



### *Strategic Plan Development*

As part of the Budget development process for FY 2025-26, the Board and staff developed specific Strategic Plan-related goals to be achieved through deliberate planning and stakeholder input. These goals were:

- 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,
  - 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 the District’s talented and dedicated team members through positive engagement and professional development while filling all allocated positions with individuals who share the District vision for excellence.

As part of the FY 2026–27 budget development process, the Board and staff reviewed the significant progress achieved during the prior fiscal year toward advancing the District’s Strategic Plan goals and reaffirmed their commitment to continued implementation of those priorities. This includes transitioning key initiatives within the Integrated Master Plan for Local Water Supply Alternatives and Infrastructure Integrity Projects from the planning phase into active implementation.



*Integrated Master Plan Development*

## Profile of the District

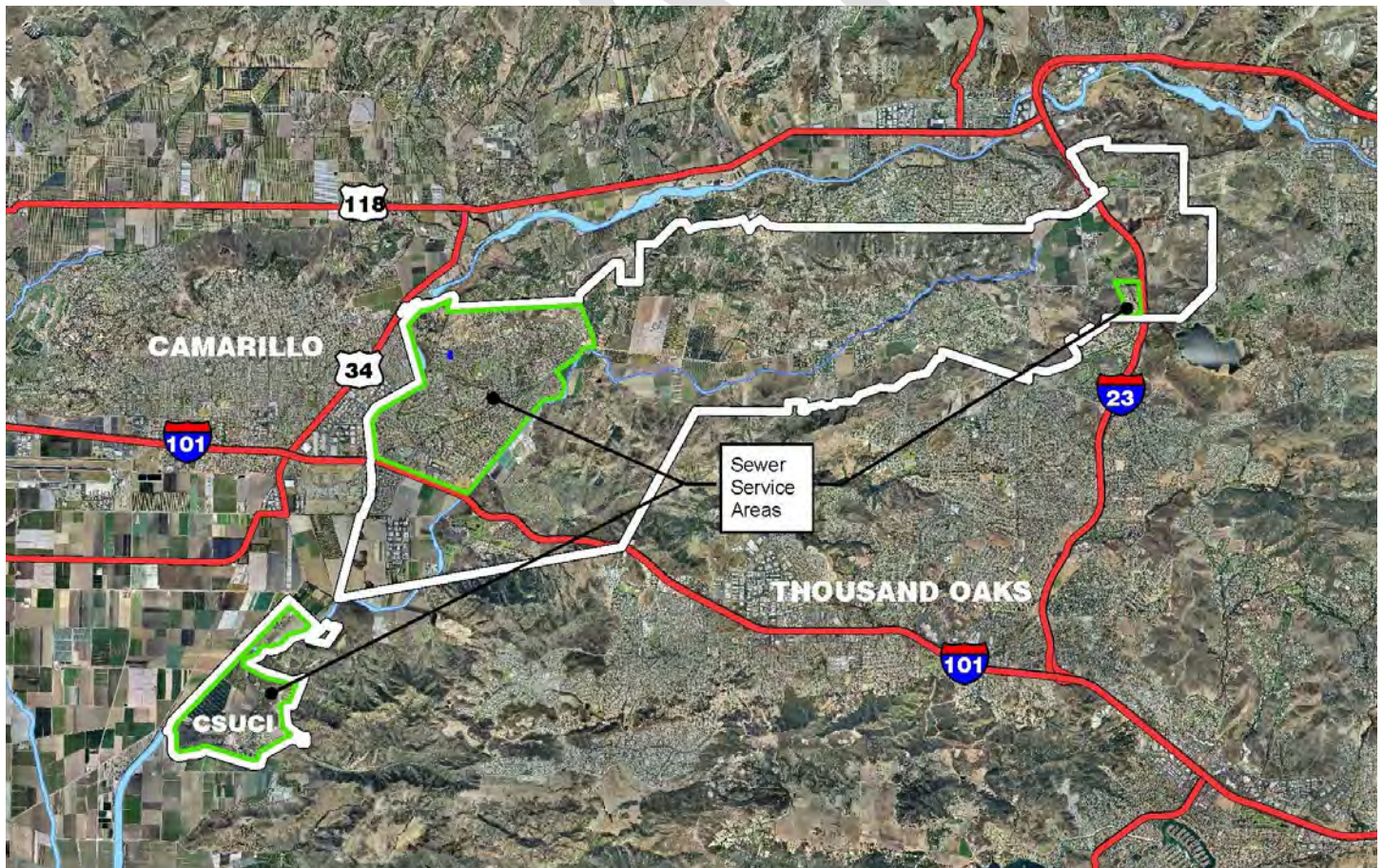
### District Services and Management

The Camrosa Water District, encompassing more than 31 square miles in Ventura County, California, is an independent special district operating under the authority of Division 12 of the California Water Code. Originally formed in 1962 as the Camarillo County Water District to provide potable water service, the District changed its name to the Camrosa County Water District in 1965 and adopted its current name, Camrosa Water District, in 1987. Since its formation, the District has expanded its services to include wastewater collection, treatment, recycled water production, and non-potable agricultural water delivery within portions of its service area.

Today, the District provides three classes of water — potable, non-potable, and recycled — to more than 32,700 people through approximately 11,450 equivalent service connections, including three master-metered communities. The majority of connections are residential, with the remaining customers consisting of commercial, industrial, institutional, and agricultural users.

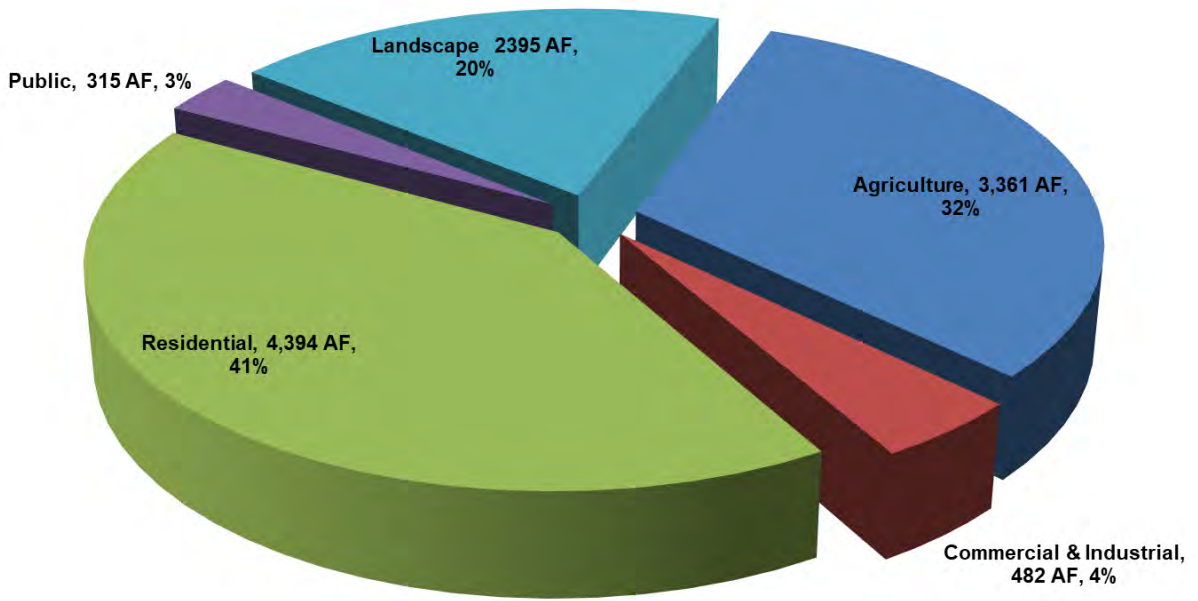
Potable water supplied by the District is a blend of imported State Water Project (SWP) water conveyed from the Sacramento-San Joaquin Delta and local groundwater supplies. Non-potable agricultural water is supplied through a combination of diverted surface water and local groundwater sources. Recycled water is produced through tertiary treatment at the Camrosa Water Reclamation Facility (CWRF) and distributed for irrigation and other approved non-potable uses.

The District also provides wastewater collection and treatment services to approximately 9,981 equivalent dwelling units (EDUs), including service to California State University Channel Islands (CSUCI), portions of the City of Camarillo, and a small portion of the City of Thousand Oaks. Areas outside the District's wastewater service boundary are served either by the Camarillo Sanitary District or by private septic systems.



**Figure 9 – District Map Boundaries**

The following graph shows the District's water customer classes. Residential and Agricultural customers account for approximately 73% of projected water service revenue for the fiscal year ending June 30, 2026. The residential class includes both indoor and outdoor water use.



**Figure 10 – FY 2024-25 Percent of Water Revenue by Customer Class**



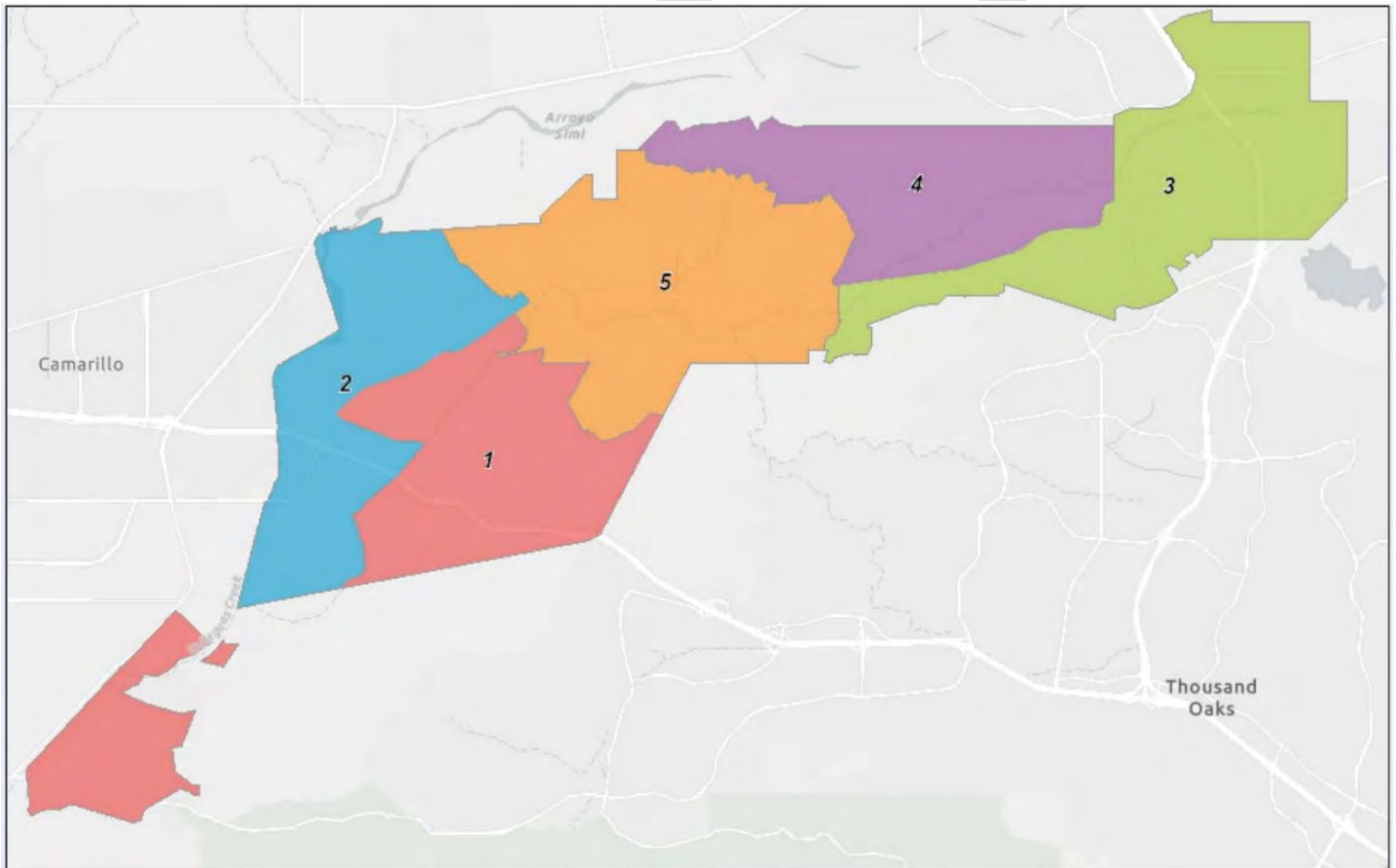
**Camrosa Water District - a Blend of Residential and Agricultural Areas**

## 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 Board is responsible for establishing District policies, adopting annual budgets and water rates, overseeing long-term planning and capital improvement programs, and ensuring the reliable and fiscally responsible delivery of water and wastewater services to the community.

The Board of Directors meets regularly on the second and fourth Tuesdays of each month. Board meetings are publicly noticed and conducted in accordance with California open meeting laws, providing transparency and opportunities for public participation. Residents, customers, and stakeholders are encouraged to attend meetings and participate in the District’s decision-making process.

<b>Director</b>	<b>Title</b>	<b>Division</b>	<b>Expiration of Term</b>	<b>Occupation</b>
Eugene F. West	President	Division 4	November 2028	Attorney (Ret.)
Jeffrey C. Brown	Vice-President	Division 2	November 2026	Investment Consultant
Andrew F. Nelson	Director	Division 1	November 2026	Healthcare Research
Terry L. Foreman	Director	Division 5	November 2026	Geologist/Hydrogeologist (Ret.)
Timothy H. Hoag	Director	Division 3	November 2028	Pharmacist/Teacher



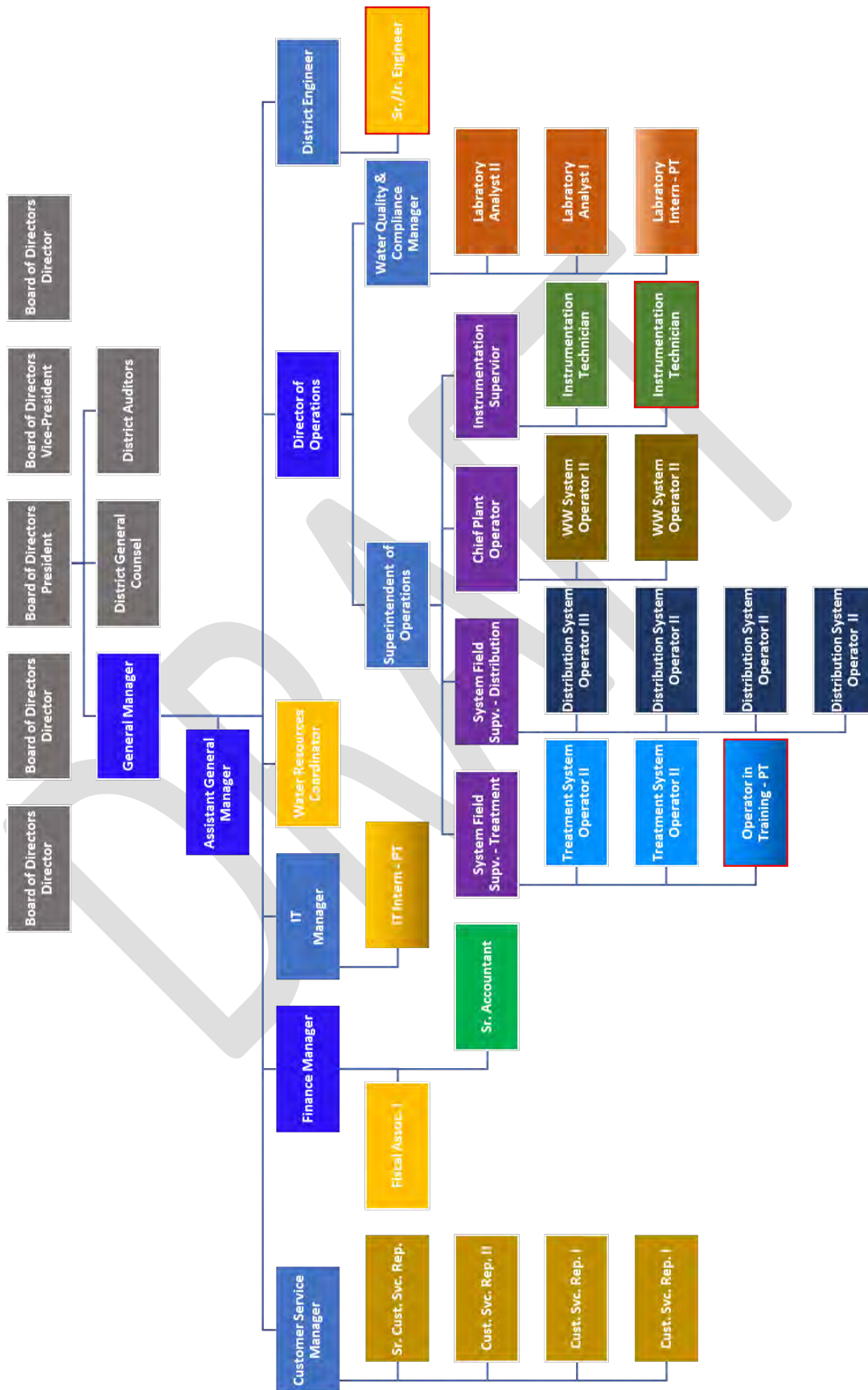
***District Board Member Geographical Divisions***

## 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 FY 2025-26 the District budgeted for and the Board allocated 31 full-time positions and 3 part-time positions.  
 In FY 2026-27 the District budgeted for and the Board allocated 33 full-time positions and 3 part-time positions.



## Employee Salaries

In FY 2025-26 the Board allocated 3.2% for Annual Inflation Adjustment (AIA) policy. They also allocated 1.75% for salary adjustments and promotions. For FY 2026-27 the Board allocated 3.2% for AIA and 1.0% for salary adjustments and promotions and 1.0% as a district-wide performance bonus.

## 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 \$5.0 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, is ongoing with the primary goal of finding a less-costly alternative retirement benefit that provides equal to or better benefits than the current CalPERS plan. In FY 2026-27, the District will be invoiced \$55,333 for the required UAL payment for classic employees. The employer contribution rate of 11.92% for classic employees will be collected as a percentage of payroll. In FY 2020-21 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 1% of the 7% employee contributions for qualifying classic employees and provide a discretionary offset of 6%. The District's retirement contribution will be reduced by 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, pays the full seven percent of the employee contribution and is not 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 7.93%.

The District provides a range of medical insurance plans and dental and vision insurance through ACWA-JPIA. The FY 2026-27 budget assumes an increase of 6% effective January 1, 2026, for medical, which represents an average of the last three years' increases. Dental and Vision are expected to remain flat or increase by 2%.



*Employee Picnic & Cornhole Tournament*

## Financial Policies

### Banking & Cash Management Policy

The District's Banking & Cash Management Policy (Appendix #4), recently adopted by Board Resolution on April 14, 2026, establishes guidelines to ensure the secure, transparent, and efficient management of the District's funds and ensure compliance with regulations.

### Budget Policy

The District's budget functions as a policy document, operational tool, financial plan, and communication resource for the community and stakeholders. The Budget Policy (Appendix #5), adopted by Board Resolution on January 26, 2017, provides guidelines to ensure consistent practices in preparing the annual budget.

### Debt Management Policy

The District's primary goal in issuing debt is to support infrastructure, capital projects, and other financing needs while ensuring prudent debt management to maintain fiscal stability and protect credit quality. The District's Debt Policy (Appendix #6), adopted by Board Resolution on August 11, 2016, provides guidelines for using debt to finance water, sewer, and recycled-water projects. The policy (1) establishes criteria to maintain acceptable debt levels, (2) signals to investors and rating agencies the District's commitment to sound financial management, and (3) provides consistent guidance for the Board when planning and executing financing strategies.

### Investment Policy

The District's Investment Policy, recently adopted by Board Resolution on March 10, 2026, provides guidelines and restrictions for the prudent investment of District cash reserves. A four-member committee—comprising the General Manager, the Finance Manager, and two Board members—monitors the investment portfolio. The full Board receives quarterly reports on investment types, yields, maturity dates, and market values. Investment selection is guided by the priorities of safety, liquidity, and yield. Maturities generally do not exceed five years, and investments are matched to anticipated cash flow needs whenever possible. Investments are typically limited to government-issued or government-insured securities. As of April 30, the District has approximately \$6.1 million invested in the State's Local Agency Investment Fund (LAIF) and \$34.8 million in U.S. Treasuries (Appendix #7).

### Pension Funding Policy

The District's Pension Funding Policy (Appendix #8), adopted by Board Resolution on January 14, 2021, offers guidance and strategies for current and future Boards in addressing the District's retirement liabilities. The policy outlines internal budgeting practices, policy directives, and financing mechanisms.

### Procurement Policy

The District's Procurement Policy (Appendix #9), recently adopted by Board Resolution on May 26, 2026, establishes efficient and effective practices in procuring materials and services. It promotes sound business practices and ensures the District receives high-quality goods and the best value for its expenses. The policy requires the District to operate in a fair, open, transparent, and nondiscriminatory manner, with careful management of procurement-related risks. It also requires participants in the procurement process to adhere to the highest ethical standards.

### Reserve Policy

The District's Reserve Policy (Appendix #10), adopted by Board Resolution on October 14, 2021, is intended to maintain adequate reserves for ongoing needs while minimizing the need for new debt. The reserve levels also support rate stabilization and ensure sufficient funding for aging infrastructure, unforeseen emergencies, and future system expansion. The Board reviews reserve levels quarterly and again during the annual budget process to ensure alignment with long-term strategy.

# Budgeting

## 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 operates and reports as a single enterprise fund—an accounting entity used to finance, operate, and maintain governmental facilities and services that are primarily self-supporting through user charges.

## Budgetary Control

The District views the budget as an essential financial management tool. It is developed with input from program managers and budget appropriations are adopted before the start of each fiscal year. Any supplemental appropriations must be approved by the Board.

Budgetary control is maintained at the Fund level, meaning expenses may not exceed the approved appropriation. The Board monitors the budget through Quarterly Financial Reports, Quarterly Investment Reports, and Year-End Budget Reports.

## Budget Process

The budget planning process allows the Board, Management, and Staff to reassess goals and objectives for the upcoming and future years.

During this process, Management and Staff update existing objectives and develop new ones for the upcoming fiscal year, which are then discussed with the Board. These discussions inform the draft budget presented for initial Board review and revisions are made as appropriate. The adopted budget is posted on the District's website.

## Budget Calendar

The following is the FY 2026-27 Budget development calendar.

3/10/2026	Present Program Accomplishments FY 2025-26 Present Program Goals for FY 2026-27
4/14/2026	Projected End-of-Year Budget FY 2025-26 FY 2025-26 Capital Projects Projections FY 2025-26 Projected Reserve Balance
4/28/2026	FY 2026-27 Draft Expense Budget FY 2026-27 Draft Revenue Budget FY 2026-27 Capital Projects FY 2026-27 Projected Reserve Balance
5/12/2026	3rd Quarter Review
5/26/2026	Appropriation Limit FY 2026-27
6/9/2026	Draft FY 2026-27 Operating & Capital Budget
6/23/2026	Adoption of FY 2026-27 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 2026-27**

**Whereas**, Management and Staff of the Camrosa Water District have developed a one-year Operating and Capital Budget for Fiscal Year 2026-27; 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 2026-27; and

**Whereas**, on April 28, 2026, and June 9, 2026, the proposed draft budget for Fiscal Year 2026-27 was presented and reviewed at a regular meeting of the Board of Directors; and

**Whereas**, the final budget for Fiscal Year 2026-27 was presented and considered by the Board of Directors at a regular meeting on June 23, 2026; 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 2026-27.

**Now, Therefore, Be It Resolved** by the Camrosa Water District Board of Directors that the Operating and Capital Budget for Fiscal Year 2026-27, attached hereto, is hereby approved and adopted.

**Adopted, Signed, and Approved** this 23<sup>rd</sup> day of June 2026.

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

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

## Combined Budget Summary

Budget Summary	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Revenues</b>								
Water Sales:								
Potable	\$ 9,209,757	\$ 10,602,546	\$ 13,440,328	\$ 13,671,300	\$ 13,052,048	\$ 13,856,900	\$ 185,600	1.36%
Recycle/Non-Potable	3,573,563	3,304,164	4,173,539	4,015,538	3,888,416	3,834,196	(181,342)	-4.52%
Water Sales Pleasant Valley	1,608,935	1,998,484	1,711,690	1,643,766	1,456,026	1,706,202	62,436	3.80%
Meter Service Charge	2,608,044	2,717,519	2,952,068	3,642,600	3,356,521	3,841,900	199,300	5.47%
Sewer Service Charge	4,426,781	4,764,475	5,407,215	6,282,400	6,060,000	7,347,200	1,064,800	16.95%
Special Services	65,432	19,606	90,740	76,000	147,200	152,000	76,000	100.00%
Pump Zone Charges	35,239	31,408	39,042	35,000	35,877	35,000	-	0.00%
Miscellaneous	51,038	5,877	12,453	-	19,006	3,200	3,200	-
<b>Total Operating Revenues</b>	<b>\$ 21,578,789</b>	<b>\$ 23,444,079</b>	<b>\$ 27,827,075</b>	<b>\$ 29,366,604</b>	<b>\$ 28,015,094</b>	<b>\$ 30,776,598</b>	<b>\$ 1,409,994</b>	<b>4.80%</b>
<b>Operating Expenses</b>								
Import Water Purchases-Calleguas	\$ 5,070,510	\$ 5,461,450	\$ 6,834,207	\$ 5,637,137	\$ 6,303,212	\$ 5,647,452	\$ 10,315	0.18%
Calleguas Fixed Charge	906,822	937,050	1,019,154	1,077,252	1,065,624	1,152,373	75,121	6.97%
Conejo Creek Project-Thousand Oaks	132,123	1,113,387	940,490	1,014,104	859,113	889,026	(125,078)	-12.33%
CamSan	816,017	157,354	152,624	158,736	155,000	163,817	5,081	3.20%
Salinity Management Pipeline-Calleguas	75,237	148,758	150,470	277,152	198,041	297,191	20,039	7.23%
Pumping & Production Power	1,718,085	2,015,969	2,182,155	3,168,180	2,237,773	2,307,332	(860,848)	-27.17%
<b>Total Production</b>	<b>\$ 8,718,794</b>	<b>\$ 9,833,968</b>	<b>\$ 11,279,100</b>	<b>\$ 11,332,561</b>	<b>\$ 10,818,763</b>	<b>\$ 10,457,191</b>	<b>\$ (875,370)</b>	<b>-7.72%</b>
Regular Salaries	\$ 2,813,711	\$ 3,265,586	\$ 3,523,643	\$ 4,178,199	\$ 4,080,404	\$ 4,423,201	\$ 245,002	5.86%
Overtime/Standby	152,105	208,699	182,741	212,319	188,543	243,905	31,586	14.88%
Part Time	25,197	39,576	44,352	98,099	24,338	78,052	(20,047)	-20.44%
Benefits	958,028	1,053,663	1,216,625	1,437,371	1,314,417	1,504,978	67,607	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,949,041</b>	<b>\$ 4,567,524</b>	<b>\$ 4,967,361</b>	<b>\$ 5,925,988</b>	<b>\$ 5,607,702</b>	<b>\$ 6,250,136</b>	<b>\$ 324,148</b>	<b>5.47%</b>
Outside Contracts	\$ 1,974,882	\$ 2,438,557	\$ 2,345,529	\$ 4,367,163	\$ 3,660,725	\$ 4,401,555	\$ 34,392	0.79%
Professional Services	703,768	776,095	485,902	1,379,130	1,610,511	1,559,825	180,695	13.10%
<b>Total Outside Cont/Profess Services</b>	<b>\$ 2,678,650</b>	<b>\$ 3,214,652</b>	<b>\$ 2,831,431</b>	<b>\$ 5,746,293</b>	<b>\$ 5,271,236</b>	<b>\$ 5,961,380</b>	<b>\$ 215,087</b>	<b>3.74%</b>
Utilities	\$ 97,746	\$ 106,824	\$ 107,477	\$ 129,500	\$ 116,000	\$ 130,700	\$ 1,200	0.93%
Communications	89,688	67,054	74,219	84,600	61,728	95,700	11,100	13.12%
Pipeline Repairs	401,863	309,793	464,169	490,000	490,000	490,000	-	0.00%
Small Tools & Equipment	29,169	30,949	28,368	47,350	47,500	54,500	7,150	15.10%
Materials & Supplies	554,248	739,909	970,964	1,563,715	1,192,700	1,628,251	64,536	4.13%
Repair Parts & Equipment Maintenance	783,513	1,039,666	655,741	1,465,000	1,394,500	1,520,000	55,000	3.75%
Legal Services	50,660	138,128	337,026	305,000	527,500	570,000	265,000	86.89%
Dues & Subscriptions	52,945	40,592	54,431	57,000	54,000	58,574	1,574	2.76%
Conference & Travel	24,266	25,726	38,705	28,400	36,600	42,400	14,000	49.30%
Safety & Training	21,888	28,397	38,479	57,000	50,000	78,000	21,000	36.84%
Board Expense	156,485	149,382	165,109	177,000	182,500	190,000	13,000	7.34%
Bad Debt	10,757	6,523	5,152	10,000	3,500	10,000	-	0.00%
Fees & Charges	288,658	202,657	233,062	356,375	324,000	362,726	6,351	1.78%
Insurance	116,009	149,930	180,020	216,500	198,000	217,000	500	0.23%
<b>Total Supplies &amp; Services</b>	<b>\$ 2,677,895</b>	<b>\$ 3,035,530</b>	<b>\$ 3,352,922</b>	<b>\$ 4,987,440</b>	<b>\$ 4,678,528</b>	<b>\$ 5,447,851</b>	<b>\$ 460,411</b>	<b>9.23%</b>
<b>Total Expenses</b>	<b>\$ 18,024,380</b>	<b>\$ 20,651,674</b>	<b>\$ 22,430,814</b>	<b>\$ 27,992,282</b>	<b>\$ 26,376,229</b>	<b>\$ 28,116,558</b>	<b>\$ 124,276</b>	<b>0.44%</b>
<b>Net Operating Revenues</b>	<b>\$ 3,554,409</b>	<b>\$ 2,792,405</b>	<b>\$ 5,396,261</b>	<b>\$ 1,374,322</b>	<b>\$ 1,638,865</b>	<b>\$ 2,660,040</b>	<b>\$ 1,285,718</b>	<b>93.55%</b>
<b>Less: Non-Operating Expenses</b>								
Debt Service 2011A/2016	\$ 1,035,331	\$ 1,039,931	\$ 1,036,631	\$ 1,048,932	\$ 1,048,932	\$ 1,041,981	\$ (6,951)	-0.66%
Rate Stabilization Contribution	70,000	-	70,000	70,000	70,000	70,000	-	-
Unfunded Accrued Liability Contribution	-	-	300,000	231,750	300,000	300,000	68,250	-
Capital Replacement Contribution	4,266,300	4,426,361	6,650,500	3,057,000	4,532,000	4,550,000	1,493,000	48.84%
<b>Total Non-Operating Expenses</b>	<b>\$ 5,371,631</b>	<b>\$ 5,466,292</b>	<b>\$ 8,057,131</b>	<b>\$ 4,407,682</b>	<b>\$ 5,950,932</b>	<b>\$ 5,961,981</b>	<b>\$ 1,554,299</b>	<b>35.26%</b>
<b>Add: Non-Operating Revenues</b>								
Interest Revenues	\$ 1,276,286	\$ 2,089,721	\$ 2,066,738	\$ 1,316,000	\$ 1,559,634	\$ 1,506,000	\$ 190,000	14.44%
Taxes	772,770	805,988	873,760	885,120	927,775	982,500	97,380	15.69%
Rate Stabilization Contribution	-	-	-	945,541	362,631	862,618	(82,923)	-
Funding Procurement Policy	-	-	-	-	102,000	-	-	-
Legal Settlement	-	-	-	-	1,456,816	-	-	-
<b>Total Non-Operating Revenues</b>	<b>\$ 2,049,056</b>	<b>\$ 2,895,709</b>	<b>\$ 2,940,498</b>	<b>\$ 3,146,661</b>	<b>\$ 4,408,856</b>	<b>\$ 3,351,118</b>	<b>\$ 204,457</b>	<b>6.50%</b>
<b>Net Operating Results</b>	<b>\$ 231,834</b>	<b>\$ 221,822</b>	<b>\$ 279,628</b>	<b>\$ 113,301</b>	<b>\$ 96,789</b>	<b>\$ 49,177</b>	<b>\$ (64,124)</b>	
Capital Fees	\$ 289,325	\$ 1,982,125	\$ 30,000	\$ -	\$ 13,075	\$ -	\$ -	-
Mitigation & In-Lieu Fees	298,743	4,205,860	9,734	-	6,489	-	-	-
Grants	-	-	603	-	-	-	-	-
<b>Net Operating Results After Capital Fees &amp; Grants</b>	<b>\$ 588,068</b>	<b>\$ 6,187,985</b>	<b>\$ 40,337</b>	<b>\$ -</b>	<b>\$ 19,564</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total</b>	<b>\$ 819,902</b>	<b>\$ 6,409,807</b>	<b>\$ 319,965</b>	<b>\$ 113,301</b>	<b>\$ 116,353</b>	<b>\$ 49,177</b>	<b>\$ (64,124)</b>	

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget

# Water Program Budget

Water Program	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Revenues</b>								
<b>Water Sales:</b>								
Potable	\$ 9,209,757	\$ 10,602,546	\$ 13,440,328	\$ 13,671,300	\$ 13,052,048	\$ 13,856,900	\$ 185,600	1.36%
Recycle/Non-Potable	3,573,563	3,304,164	4,173,539	4,015,538	3,888,416	3,834,196	(181,342)	-4.52%
Water Sales Pleasant Valley	1,608,935	1,998,484	1,711,690	1,643,766	1,456,026	1,706,202	62,436	3.80%
Meter Service Charge	2,608,044	2,717,519	2,952,068	3,642,600	3,356,521	3,841,900	199,300	5.47%
Special Services	48,513	58,024	66,155	54,000	105,700	110,000	56,000	103.70%
Pump Zone Charges	35,239	31,408	39,042	35,000	35,877	35,000	-	0.00%
Miscellaneous	47,591	4,156	8,097	-	13,610	2,080	2,080	-
<b>Total Operating Revenues</b>	<b>\$ 17,131,642</b>	<b>\$ 18,716,301</b>	<b>\$ 22,390,919</b>	<b>\$ 23,062,204</b>	<b>\$ 21,908,198</b>	<b>\$ 23,386,278</b>	<b>\$ 324,074</b>	<b>1.41%</b>
<b>Operating Expenses</b>								
<b>Import Water Purchases-Calleguas</b>								
Calleguas Fixed Charge	\$ 906,822	\$ 937,050	\$ 1,019,154	\$ 1,077,252	\$ 1,065,624	\$ 1,152,373	\$ 75,121	6.97%
Conejo Creek Project	132,123	1,113,387	940,490	1,014,104	859,113	889,026	(125,078)	-12.33%
CamSan	816,017	157,354	152,624	158,736	155,000	163,817	5,081	3.20%
Salinity Management Pipeline-Calleguas	67,384	139,624	139,404	268,152	185,000	282,191	14,039	5.24%
Pumping & Production Power	1,718,085	2,015,969	2,182,155	3,168,180	2,237,773	2,307,332	(860,848)	-27.17%
<b>Total Production</b>	<b>\$ 8,710,941</b>	<b>\$ 9,824,834</b>	<b>\$ 11,268,034</b>	<b>\$ 11,323,561</b>	<b>\$ 10,805,722</b>	<b>\$ 10,442,191</b>	<b>\$ (881,370)</b>	<b>-7.78%</b>
<b>Regular Salaries</b>								
Regular Salaries	\$ 1,828,912	\$ 2,122,631	\$ 2,290,368	\$ 2,715,829	\$ 2,652,263	\$ 2,875,081	\$ 159,252	5.86%
Overtime/Standby	98,868	135,654	118,782	138,007	122,553	158,538	20,531	14.88%
Part Time	16,378	25,724	28,829	63,764	15,820	50,734	(13,030)	-20.43%
Benefits	622,718	684,881	790,806	934,291	854,371	978,235	43,944	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,566,876</b>	<b>\$ 2,968,890</b>	<b>\$ 3,228,785</b>	<b>\$ 3,851,891</b>	<b>\$ 3,645,007</b>	<b>\$ 4,062,588</b>	<b>\$ 210,697</b>	<b>5.47%</b>
<b>Outside Contracts</b>								
Professional Services	\$ 464,348	\$ 570,443	\$ 414,995	\$ 980,809	\$ 1,140,315	\$ 1,108,665	\$ 127,856	13.04%
<b>Total Outside Cont/Profess Services</b>	<b>\$ 1,466,822</b>	<b>\$ 1,975,296</b>	<b>\$ 1,447,697</b>	<b>\$ 3,649,140</b>	<b>\$ 3,284,661</b>	<b>\$ 3,796,401</b>	<b>\$ 147,261</b>	<b>4.04%</b>
<b>Utilities</b>								
Communications	\$ 58,297	\$ 43,585	\$ 48,242	\$ 54,990	\$ 40,123	\$ 62,205	\$ 7,215	13.12%
Pipeline Repairs	400,694	309,793	408,740	460,000	460,000	460,000	-	0.00%
Small Tools & Equipment	24,663	27,297	21,859	34,452	34,550	38,125	3,673	10.66%
Materials & Supplies	400,902	575,850	786,053	1,329,945	985,920	1,384,088	54,143	4.07%
Repair Parts & Equipment Maintenance	696,805	952,656	568,618	1,271,625	1,242,425	1,324,575	52,950	4.16%
Legal Services	32,929	122,718	311,160	261,250	496,875	510,500	249,250	95.41%
Dues & Subscriptions	34,346	26,385	35,380	37,050	35,100	38,073	1,023	2.76%
Conference & Travel	15,773	16,722	25,158	18,460	23,790	27,560	9,100	49.30%
Safety & Training	14,227	18,458	25,011	37,050	32,500	50,700	13,650	36.84%
Board Expense	101,715	97,098	107,321	115,050	118,625	123,500	8,450	7.34%
Bad Debt	6,992	4,240	3,349	6,500	2,275	6,500	-	0.00%
Fees & Charges	214,184	125,870	169,480	240,295	232,875	244,423	4,128	1.72%
Insurance	75,406	97,454	117,013	140,725	128,700	141,050	325	0.23%
<b>Total Supplies &amp; Services</b>	<b>\$ 2,150,410</b>	<b>\$ 2,500,011</b>	<b>\$ 2,705,512</b>	<b>\$ 4,101,317</b>	<b>\$ 3,921,508</b>	<b>\$ 4,506,424</b>	<b>\$ 405,107</b>	<b>9.88%</b>
<b>Total Expenses</b>	<b>\$ 14,895,049</b>	<b>\$ 17,269,031</b>	<b>\$ 18,650,028</b>	<b>\$ 22,925,909</b>	<b>\$ 21,656,898</b>	<b>\$ 22,807,604</b>	<b>\$ (118,305)</b>	<b>-0.52%</b>
<b>Net Operating Revenues</b>	<b>\$ 2,236,593</b>	<b>\$ 1,447,270</b>	<b>\$ 3,740,891</b>	<b>\$ 136,295</b>	<b>\$ 251,300</b>	<b>\$ 578,674</b>	<b>\$ 442,379</b>	<b>324.57%</b>
<b>Less: Non-Operating Expenses</b>								
Debt Service 2011A/2016	\$ 845,806	\$ 852,031	\$ 844,931	\$ 858,319	\$ 858,319	\$ 852,231	\$ (6,088)	-0.71%
Rate Stabilization Contribution	70,000	-	60,000	60,000	60,000	60,000	-	-
Unfunded Accrued Liability Contribution	-	-	195,000	126,750	195,000	195,000	68,250	-
Capital Replacement Contribution	3,020,475	2,895,194	4,902,500	1,900,000	3,220,000	2,500,000	600,000	31.58%
<b>Total Non-Operating Expenses</b>	<b>\$ 3,936,281</b>	<b>\$ 3,747,225</b>	<b>\$ 6,002,431</b>	<b>\$ 2,945,069</b>	<b>\$ 4,333,319</b>	<b>\$ 3,607,231</b>	<b>\$ 662,162</b>	<b>22.48%</b>
<b>Add: Non-Operating Revenues</b>								
Interest Revenues	\$ 1,074,433	\$ 1,690,219	\$ 1,636,344	\$ 1,053,000	\$ 1,294,158	\$ 1,206,000	\$ 153,000	14.53%
Taxes	772,770	805,988	873,760	885,120	927,775	982,500	97,380	11.00%
Rate Stabilization Contribution	-	-	-	945,541	362,631	862,618	(82,923)	-
Funding Procurement Policy	-	-	-	-	102,000	-	-	-
Legal Settlement	-	-	-	-	1,456,816	-	-	-
<b>Total Non-Operating Revenues</b>	<b>\$ 1,847,203</b>	<b>\$ 2,496,207</b>	<b>\$ 2,510,104</b>	<b>\$ 2,883,661</b>	<b>\$ 4,143,380</b>	<b>\$ 3,051,118</b>	<b>\$ 167,457</b>	<b>5.81%</b>
<b>Net Operating Results</b>	<b>\$ 147,515</b>	<b>\$ 196,252</b>	<b>\$ 248,564</b>	<b>\$ 74,887</b>	<b>\$ 61,361</b>	<b>\$ 22,561</b>	<b>\$ (52,326)</b>	
<b>Capital Fees</b>								
Mitigation & In-Lieu Fees	\$ 55,575	\$ 177,575	\$ 30,000	\$ -	\$ 8,400	\$ -	\$ -	-
Grants	298,743	4,205,860	9,734	-	6,489	-	-	-
-	-	-	603	-	-	-	-	-
<b>Total Capital Fees &amp; Grants</b>	<b>\$ 354,318</b>	<b>\$ 4,383,435</b>	<b>\$ 40,337</b>	<b>\$ -</b>	<b>\$ 14,889</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Operating Results After Capital Fees &amp; Grants</b>	<b>\$ 501,833</b>	<b>\$ 4,579,687</b>	<b>\$ 288,901</b>	<b>\$ 74,887</b>	<b>\$ 76,250</b>	<b>\$ 22,561</b>	<b>\$ (52,326)</b>	
<b>Debt Ratio</b>	<b>5.25</b>	<b>9.77</b>	<b>7.45</b>	<b>2.42</b>	<b>4.32</b>	<b>4.26</b>		

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget

## Potable Water Program Budget

Potable Water Program	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Revenues</b>								
Water Sales:								
Potable	\$ 9,209,757	\$ 10,602,546	\$ 13,440,328	\$ 13,671,300	\$ 13,052,048	\$ 13,856,900	\$ 185,600	1.36%
Water Sales to Pleasant Valley -CamSan	-	-	568,782	552,122	514,457	565,066	12,944	2.34%
Meter Service Charge	2,465,061	2,565,609	2,842,076	3,507,000	3,245,000	3,730,200	223,200	6.36%
Special Services	30,488	38,471	42,298	34,000	57,500	60,000	26,000	76.47%
Pump Zone Charges	20,682	19,255	23,409	20,000	22,193	20,000	-	0.00%
Miscellaneous	3,328	2,622	5,014	-	6,800	1,080	1,080	-
<b>Total Operating Revenues</b>	<b>\$ 11,729,316</b>	<b>\$ 13,228,503</b>	<b>\$ 16,921,907</b>	<b>\$ 17,784,422</b>	<b>\$ 16,897,998</b>	<b>\$ 18,233,246</b>	<b>\$ 448,824</b>	<b>2.52%</b>
<b>Operating Expenses</b>								
Import Water Purchases-Calleguas	\$ 4,746,238	\$ 5,037,612	\$ 6,099,185	\$ 4,972,600	\$ 5,849,049	\$ 5,033,649	\$ 61,049	1.23%
Calleguas Fixed Charge	906,822	937,050	925,228	951,772	999,188	1,030,127	78,355	8.23%
CamSan	-	-	152,624	158,736	155,000	163,817	5,081	-
Salinity Management Pipeline-Calleguas	67,384	139,624	139,404	268,152	185,000	282,191	14,039	5.24%
Pumping & Production Power	714,850	925,682	1,108,348	1,860,041	1,182,565	1,286,576	(573,465)	-30.83%
<b>Total Production</b>	<b>\$ 6,435,294</b>	<b>\$ 7,039,968</b>	<b>\$ 8,424,789</b>	<b>\$ 8,211,301</b>	<b>\$ 8,370,802</b>	<b>\$ 7,796,360</b>	<b>\$ (414,941)</b>	<b>-6.45%</b>
Regular Salaries	\$ 1,188,793	\$ 1,379,710	\$ 1,488,739	\$ 1,765,289	\$ 1,723,971	\$ 1,868,802	\$ 103,513	5.86%
Overtime/Standby	64,264	88,175	77,208	89,704	79,659	103,050	13,346	14.88%
Part Time	10,646	16,721	18,739	41,446	10,283	32,977	(8,469)	-20.43%
Benefits	404,767	445,173	514,024	607,289	555,341	635,853	28,564	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,668,470</b>	<b>\$ 1,929,779</b>	<b>\$ 2,098,710</b>	<b>\$ 2,503,728</b>	<b>\$ 2,369,254</b>	<b>\$ 2,640,682</b>	<b>\$ 136,954</b>	<b>5.47%</b>
Outside Contracts	\$ 638,796	\$ 942,632	\$ 636,082	\$ 1,728,112	\$ 1,303,060	\$ 1,730,943	\$ 2,831	0.16%
Professional Services	265,255	354,456	349,631	592,280	738,764	678,926	86,646	14.63%
<b>Total Outside Cont/Profess Services</b>	<b>\$ 904,051</b>	<b>\$ 1,297,088</b>	<b>\$ 985,713</b>	<b>\$ 2,320,392</b>	<b>\$ 2,041,824</b>	<b>\$ 2,409,869</b>	<b>\$ 89,477</b>	<b>3.86%</b>
Utilities	\$ 64,305	\$ 73,341	\$ 65,562	\$ 80,041	\$ 76,830	\$ 80,041	\$ -	0.00%
Communications	30,314	22,664	25,086	28,595	20,864	32,347	3,752	13.12%
Pipeline Repairs	385,542	204,877	385,743	380,000	380,000	380,000	-	0.00%
Small Tools & Equipment	22,736	21,574	17,601	25,175	25,226	27,085	1,910	7.59%
Materials & Supplies	332,173	504,304	711,268	1,232,971	890,478	1,280,326	47,355	3.84%
Repair Parts & Equipment Maintenance	413,411	492,731	349,221	836,645	898,061	888,179	51,534	6.16%
Legal Services	17,123	68,629	276,891	150,250	309,575	297,460	147,210	97.98%
Dues & Subscriptions	17,860	13,720	18,398	19,266	18,252	19,798	532	2.76%
Conference & Travel	8,202	8,695	13,082	9,599	12,371	14,331	4,732	49.30%
Safety & Training	7,398	9,598	13,006	19,266	16,900	26,364	7,098	36.84%
Board Expense	52,892	50,491	55,807	59,826	61,685	64,220	4,394	7.34%
Bad Debt	3,636	2,205	1,741	3,380	1,183	3,380	-	0.00%
Fees & Charges	193,154	107,923	130,980	195,729	191,715	197,876	2,147	1.10%
Insurance	39,211	50,676	60,847	73,177	66,924	73,346	169	0.23%
<b>Total Supplies &amp; Services</b>	<b>\$ 1,587,957</b>	<b>\$ 1,631,428</b>	<b>\$ 2,125,233</b>	<b>\$ 3,113,920</b>	<b>\$ 2,970,064</b>	<b>\$ 3,384,753</b>	<b>\$ 270,833</b>	<b>226.26%</b>
<b>Total Expenses</b>	<b>\$ 10,595,772</b>	<b>\$ 11,898,263</b>	<b>\$ 13,634,445</b>	<b>\$ 16,149,341</b>	<b>\$ 15,751,944</b>	<b>\$ 16,231,664</b>	<b>\$ 82,323</b>	<b>0.51%</b>
<b>Net Operating Revenues</b>	<b>1,133,544</b>	<b>1,330,240</b>	<b>3,287,462</b>	<b>1,635,081</b>	<b>\$ 1,146,054</b>	<b>\$ 2,001,582</b>	<b>\$ 366,501</b>	<b>22.41%</b>
<b>Less: Non-Operating Expenses</b>								
Debt Service 2011A/2016	\$ 815,588	\$ 821,677	\$ 814,961	\$ 827,514	\$ 827,514	\$ 821,771	\$ (5,743)	-0.69%
Rate Stabilization Contribution	-	-	60,000	60,000	60,000	60,000	-	-
Unfunded Accrued Liability Contribution	-	-	126,750	126,750	126,750	126,750	-	-
Capital Replacement Contribution	1,522,475	2,202,761	3,846,000	1,900,000	3,220,000	2,500,000	600,000	31.58%
<b>Total Non-Operating Expenses</b>	<b>\$ 2,338,063</b>	<b>\$ 3,024,438</b>	<b>\$ 4,847,711</b>	<b>\$ 2,914,264</b>	<b>\$ 4,234,264</b>	<b>\$ 3,508,521</b>	<b>\$ 594,257</b>	<b>20.39%</b>
<b>Add: Non-Operating Revenues</b>								
Interest Revenues	887,287	1,340,854	1,273,212	823,000	1,034,090	940,000	\$ 117,000	14.22%
Taxes	463,662	483,593	524,256	531,070	556,665	589,500	58,430	11.00%
Funding Procurement Policy	-	-	-	-	102,000	-	-	-
Legal Settlement	-	-	-	-	1,456,816	-	-	-
<b>Total Non-Operating Revenues</b>	<b>\$ 1,350,949</b>	<b>\$ 1,824,447</b>	<b>\$ 1,797,468</b>	<b>\$ 1,354,070</b>	<b>\$ 3,149,571</b>	<b>\$ 1,529,500</b>	<b>\$ 175,430</b>	<b>25.22%</b>
<b>Net Operating Results</b>	<b>\$ 146,430</b>	<b>\$ 130,249</b>	<b>\$ 237,219</b>	<b>\$ 74,887</b>	<b>\$ 61,361</b>	<b>\$ 22,561</b>	<b>\$ (52,326)</b>	<b>-69.87%</b>
Capital Fees	\$ 55,575	\$ 177,575	\$ 30,000	\$ -	\$ 8,400	\$ -	\$ -	-
Mitigation & In-Lieu Fees	298,743	4,205,860	9,734	-	6,489	-	-	-
Grants	-	-	603	-	-	-	-	-
<b>Net Operating Results After Capital Fees &amp; Grants</b>	<b>\$ 354,318</b>	<b>\$ 4,383,435</b>	<b>\$ 40,337</b>	<b>\$ -</b>	<b>\$ 14,889</b>	<b>\$ -</b>	<b>\$ (52,326)</b>	

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget

## Non-Potable Water Program Budget

Non-Potable Water Program	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*** Change over PY
<b>Revenues</b>								
Water Sales:								
Recycle/Non-Potable	\$ 3,573,563	\$ 3,304,164	\$ 4,173,539	\$ 4,015,538	\$ 3,888,416	\$ 3,834,196	\$ (181,342)	-4.52%
Water Sales Pleasant Valley - CCP/CWRF	1,608,935	1,998,484	1,142,908	1,091,644	941,569	1,141,136	49,492	4.53%
Meter Service Charge	142,983	151,910	109,992	135,600	111,521	111,700	(23,900)	-17.63%
Special Services	18,025	19,553	23,857	20,000	48,200	50,000	30,000	150.00%
Pump Zone Charges	14,557	12,153	15,633	15,000	13,684	15,000	-	0.00%
Miscellaneous	44,263	1,534	3,083	-	6,810	1,000	1,000	-
<b>Total Operating Revenues</b>	<b>\$ 5,402,326</b>	<b>\$ 5,487,798</b>	<b>\$ 5,469,012</b>	<b>\$ 5,277,782</b>	<b>\$ 5,010,200</b>	<b>\$ 5,153,032</b>	<b>\$ (124,750)</b>	<b>-2.36%</b>
<b>Operating Expenses</b>								
Import Water Purchases-Calleguas	\$ 324,272	\$ 423,838	\$ 735,022	\$ 664,537	\$ 454,163	\$ 613,803	\$ (50,734)	-7.63%
Calleguas Fixed Charge	-	-	93,926	125,480	66,436	122,246	(3,234)	-
Conejo Creek Project	132,123	1,113,387	940,490	1,014,104	859,113	889,026	(125,078)	-12.33%
CamSan	816,017	157,354	-	-	-	-	-	-
Production Power	1,003,235	1,090,287	1,073,807	1,308,139	1,055,208	1,020,756	(287,383)	-21.97%
<b>Total Production</b>	<b>\$ 2,275,647</b>	<b>\$ 2,784,866</b>	<b>\$ 2,843,245</b>	<b>\$ 3,112,260</b>	<b>\$ 2,434,920</b>	<b>\$ 2,645,831</b>	<b>\$ (466,429)</b>	<b>-14.99%</b>
Regular Salaries	\$ 640,119	\$ 742,921	\$ 801,629	\$ 950,540	\$ 928,292	\$ 1,006,279	\$ 55,739	5.86%
Overtime/Standby	34,604	47,479	41,574	48,303	42,894	55,488	7,185	14.87%
Part Time	5,732	9,003	10,090	22,318	5,537	17,757	(4,561)	-20.44%
Benefits	217,951	239,708	276,782	327,002	299,030	342,382	15,380	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 898,406</b>	<b>\$ 1,039,111</b>	<b>\$ 1,130,075</b>	<b>\$ 1,348,163</b>	<b>\$ 1,275,753</b>	<b>\$ 1,421,906</b>	<b>\$ 73,743</b>	<b>5.47%</b>
Outside Contracts	\$ 363,678	\$ 462,221	\$ 396,620	\$ 940,219	\$ 841,286	\$ 956,793	\$ 16,574	1.76%
Professional Services	199,093	215,987	65,364	388,529	401,551	429,739	41,210	10.61%
<b>Total Outside Cont/Profess Services</b>	<b>\$ 562,771</b>	<b>\$ 678,208</b>	<b>\$ 461,984</b>	<b>\$ 1,328,748</b>	<b>\$ 1,242,837</b>	<b>\$ 1,386,532</b>	<b>\$ 57,784</b>	<b>4.35%</b>
Utilities	\$ 9,172	\$ 8,544	\$ 12,566	\$ 13,884	\$ 10,920	\$ 15,084	\$ 1,200	8.64%
Communications	27,983	20,921	23,156	26,395	19,259	29,858	3,463	13.12%
Pipeline Repairs	15,152	104,916	22,997	80,000	80,000	80,000	-	0.00%
Small Tools & Equipment	1,927	5,723	4,258	9,277	9,324	11,040	1,763	19.00%
Materials & Supplies	68,729	71,546	74,785	96,974	95,442	103,762	6,788	7.00%
Repair Parts & Equipment Maintenance	283,394	459,925	219,397	434,980	344,364	436,396	1,416	0.33%
Legal Services	15,806	54,089	34,269	111,000	187,300	213,040	102,040	91.93%
Dues & Subscriptions	16,486	12,665	16,982	17,784	16,848	18,275	491	2.76%
Conference & Travel	7,571	8,027	12,076	8,861	11,419	13,229	4,368	49.29%
Safety & Training	6,829	8,860	12,005	17,784	15,600	24,336	6,552	36.84%
Board Expense	48,823	46,607	51,514	55,224	56,940	59,280	4,056	7.34%
Bad Debt	3,356	2,035	1,608	3,120	1,092	3,120	-	0.00%
Fees & Charges	21,030	17,947	38,500	44,566	41,160	46,547	1,981	4.45%
Insurance	36,195	46,778	56,166	67,548	61,776	67,704	156	0.23%
<b>Total Supplies &amp; Services</b>	<b>\$ 562,453</b>	<b>\$ 868,583</b>	<b>\$ 580,279</b>	<b>\$ 987,397</b>	<b>\$ 951,444</b>	<b>\$ 1,121,671</b>	<b>\$ 134,274</b>	<b>13.60%</b>
<b>Total Expenses</b>	<b>\$ 4,299,277</b>	<b>\$ 5,370,768</b>	<b>\$ 5,015,583</b>	<b>\$ 6,776,568</b>	<b>\$ 5,904,954</b>	<b>\$ 6,575,940</b>	<b>\$ (200,628)</b>	<b>-2.96%</b>
<b>Net Operating Revenues</b>	<b>\$ 1,103,049</b>	<b>\$ 117,030</b>	<b>\$ 453,429</b>	<b>\$ (1,498,786)</b>	<b>\$ (894,754)</b>	<b>\$ (1,422,908)</b>	<b>\$ 75,878</b>	<b>-5.06%</b>
<b>Less: Non-Operating Expenses</b>								
Debt Service 2011A/2016	\$ 30,218	\$ 30,354	\$ 29,970	\$ 30,805	\$ 30,805	\$ 30,460	\$ (345)	-1.12%
Rate Stabilization Contribution	70,000	-	-	-	-	-	-	-
Unfunded Accrued Liability Contribution	-	-	68,250	-	68,250	68,250	68,250	-
Capital Replacement Contribution	1,498,000	692,433	1,056,500	-	-	-	-	-
<b>Total Non-Operating Expenses</b>	<b>\$ 1,598,218</b>	<b>\$ 722,787</b>	<b>\$ 1,154,720</b>	<b>\$ 30,805</b>	<b>\$ 99,055</b>	<b>\$ 98,710</b>	<b>\$ 67,905</b>	<b>220.43%</b>
<b>Add: Non-Operating Revenues</b>								
Interest Revenues	\$ 187,146	\$ 349,365	\$ 363,132	\$ 230,000	\$ 260,068	\$ 266,000	\$ 36,000	15.65%
Taxes	309,108	322,395	349,504	354,050	371,110	393,000	38,950	11.00%
Rate Stabilization Contribution	-	-	-	945,541	362,631	862,618	(82,923)	-
<b>Total Non-Operating Revenues</b>	<b>\$ 496,254</b>	<b>\$ 671,760</b>	<b>\$ 712,636</b>	<b>\$ 1,529,591</b>	<b>\$ 993,809</b>	<b>\$ 1,521,618</b>	<b>\$ (7,973)</b>	<b>-0.52%</b>
<b>Net Operating Results</b>	<b>\$ 1,085</b>	<b>\$ 66,003</b>	<b>\$ 11,345</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net Operating Results After Capital Fees &amp; Grants</b>	<b>\$ 1,085</b>	<b>\$ 66,003</b>	<b>\$ 11,345</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget

## Wastewater Program Budget

Wastewater Program	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Revenues</b>								
Sewer Service Charge	\$ 4,426,781	\$ 4,764,475	\$ 5,407,215	\$ 6,282,400	\$ 6,060,000	\$ 7,347,200	\$ 1,064,800	16.95%
Special Services	16,919	19,606	24,585	22,000	41,500	42,000	20,000	90.91%
Miscellaneous	3,447	1,721	4,356	-	5,396	1,120	1,120	-
<b>Total Operating Revenues</b>	<b>\$ 4,447,147</b>	<b>\$ 4,785,802</b>	<b>\$ 5,436,156</b>	<b>\$ 6,304,400</b>	<b>\$ 6,106,896</b>	<b>\$ 7,390,320</b>	<b>\$ 1,085,920</b>	<b>17.22%</b>
<b>Operating Expenses</b>								
Salinity Management Pipeline-Calleguas	\$ 7,853	\$ 9,134	\$ 11,066	\$ 9,000	\$ 13,041	\$ 15,000	6,000	66.67%
<b>Total Production</b>	<b>\$ 7,853</b>	<b>\$ 9,134</b>	<b>\$ 11,066</b>	<b>\$ 9,000</b>	<b>\$ 13,041</b>	<b>\$ 15,000</b>	<b>\$ 6,000</b>	<b>66.67%</b>
Regular Salaries	\$ 984,799	\$ 1,142,955	\$ 1,233,275	\$ 1,462,370	\$ 1,428,141	\$ 1,548,120	\$ 85,750	5.86%
Overtime/Standby	53,237	73,045	63,959	74,312	65,990	85,367	11,055	14.88%
Part Time	8,819	13,852	15,523	34,335	8,518	27,318	(7,017)	-20.44%
Benefits	335,310	368,782	425,819	503,080	460,046	526,743	23,663	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,382,165</b>	<b>\$ 1,598,634</b>	<b>\$ 1,738,576</b>	<b>\$ 2,074,097</b>	<b>\$ 1,962,695</b>	<b>\$ 2,187,548</b>	<b>\$ 113,451</b>	<b>5.47%</b>
Outside Contracts	\$ 972,408	\$ 1,033,704	\$ 1,312,827	\$ 1,698,832	\$ 1,516,379	\$ 1,713,819	\$ 14,987	0.88%
Professional Services	239,420	205,652	70,907	398,321	470,196	451,160	52,839	13.27%
<b>Total Outside Cont/Profess Services</b>	<b>\$ 1,211,828</b>	<b>\$ 1,239,356</b>	<b>\$ 1,383,734</b>	<b>\$ 2,097,153</b>	<b>\$ 1,986,575</b>	<b>\$ 2,164,979</b>	<b>\$ 67,826</b>	<b>3.23%</b>
Utilities	\$ 24,269	\$ 24,939	\$ 29,349	\$ 35,575	\$ 28,250	\$ 35,575	\$ -	0.00%
Communications	31,391	23,469	25,977	29,610	21,605	33,495	3,885	13.12%
Pipeline Repairs	1,169	-	55,429	30,000	30,000	30,000	-	0.00%
Small Tools & Equipment	4,506	3,652	6,509	12,898	12,950	16,375	3,477	26.96%
Materials & Supplies	153,346	164,059	184,911	233,770	206,780	244,163	10,393	4.45%
Repair Parts & Equipment Maintenance	86,708	87,010	87,123	193,375	152,075	195,425	2,050	1.06%
Legal Services	17,731	15,410	25,866	43,750	30,625	59,500	15,750	36.00%
Dues & Subscriptions	18,599	14,207	19,051	19,950	18,900	20,501	551	2.76%
Conference & Travel	8,493	9,004	13,547	9,940	12,810	14,840	4,900	49.30%
Safety & Training	7,661	9,939	13,468	19,950	17,500	27,300	7,350	36.84%
Board Expense	54,770	52,284	57,788	61,950	63,875	66,500	4,550	7.34%
Bad Debt	3,765	2,283	1,803	3,500	1,225	3,500	-	0.00%
Fees & Charges	74,474	76,787	63,582	116,080	91,125	118,303	2,223	1.92%
Insurance	40,603	52,476	63,007	75,775	69,300	75,950	175	0.23%
<b>Total Supplies &amp; Services</b>	<b>\$ 527,485</b>	<b>\$ 535,519</b>	<b>\$ 647,410</b>	<b>\$ 886,123</b>	<b>\$ 757,020</b>	<b>\$ 941,427</b>	<b>\$ 55,304</b>	<b>6.24%</b>
<b>Total Expenses</b>	<b>\$ 3,129,331</b>	<b>\$ 3,382,643</b>	<b>\$ 3,780,786</b>	<b>\$ 5,066,373</b>	<b>\$ 4,719,331</b>	<b>\$ 5,308,954</b>	<b>\$ 242,581</b>	<b>4.79%</b>
<b>Net Operating Revenues</b>	<b>\$ 1,317,816</b>	<b>\$ 1,403,159</b>	<b>\$ 1,655,370</b>	<b>\$ 1,238,027</b>	<b>\$ 1,387,565</b>	<b>\$ 2,081,366</b>	<b>\$ 843,339</b>	<b>68.12%</b>
<b>Less: Non-Operating Expenses</b>								
Debt Service 2011A/2016	\$ 189,525	\$ 187,900	\$ 191,700	\$ 190,613	\$ 190,613	\$ 189,750	\$ (863)	-0.45%
Rate Stabilization Contribution	-	-	10,000	10,000	10,000	10,000	-	-
Unfunded Accrued Liability Contribution	-	-	105,000	105,000	105,000	105,000	-	-
Capital Replacement Contribution	1,245,825	1,531,167	1,748,000	1,157,000	1,312,000	2,050,000	893,000	77.18%
<b>Total Non-Operating Expenses</b>	<b>\$ 1,435,350</b>	<b>\$ 1,719,067</b>	<b>\$ 2,054,700</b>	<b>\$ 1,462,613</b>	<b>\$ 1,617,613</b>	<b>\$ 2,354,750</b>	<b>\$ 892,137</b>	<b>61.00%</b>
<b>Add: Non-Operating Revenues</b>								
Interest Revenues	\$ 201,853	\$ 399,502	\$ 430,394	\$ 263,000	\$ 265,476	\$ 300,000	\$ 37,000	14.07%
<b>Total Non-Operating Revenues</b>	<b>\$ 201,853</b>	<b>\$ 399,502</b>	<b>\$ 430,394</b>	<b>\$ 263,000</b>	<b>\$ 265,476</b>	<b>\$ 300,000</b>	<b>\$ 37,000</b>	<b>14.07%</b>
<b>Net Operating Results</b>	<b>\$ 84,319</b>	<b>\$ 83,594</b>	<b>\$ 31,064</b>	<b>\$ 38,414</b>	<b>\$ 35,428</b>	<b>\$ 26,616</b>	<b>\$ (11,798)</b>	
Capital Fees	233,750	1,804,550	-	-	4,675	-	-	-
<b>Net Operating Results After Capital Fees &amp; Grants</b>	<b>\$ 318,069</b>	<b>\$ 1,888,144</b>	<b>\$ 31,064</b>	<b>\$ 38,414</b>	<b>\$ 40,103</b>	<b>\$ 26,616</b>	<b>\$ (11,798)</b>	

**Debt Ratio**

9.25                      19.20                      10.88                      7.87                      8.70                      12.55

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget

## Revenue Summary

The District's revenue is received from seven major sources. Water Sales represent approximately 58% of the total revenue, Water Meter Service Charges are 12% of revenue, Sewer Service Charges are about 22%, Taxes 3%, Interest 5%, and a small amount from Special Service fees (new account starts, plan check fees, late penalties, and reconnection fees), and Pump Zone surcharges.

### FY 2025-26

Total operating and non-operating revenue for FY 2025-26 is projected to be \$31,978,883 or approximately \$391,595 above budget. Total projected water sales served within the District of approximately 10,651 AF is below the budgeted sales of 11,071 AF.

### FY 2026-27

Water Sales The District treats water as a commodity, generating revenue by measuring consumption at the customer's meter. Water sales represent 58% 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 FY 2026-27 is 10,563 AF, of which 6,173 AF is potable and 4,390 AF is non-potable/recycled water served within the District. Water sales include the adopted potable commodity and meter rates effective July 1, 2026. FY 2026-27 water sales revenue is projected to be \$17,691,096 within the District's service area. The District's Schedule of Water and Wastewater Rates is located in Appendix #2.

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 FY 2026-27 budget projection for PVCWD water sales in the amount of \$1,706,202 of which 4,359 AF of Conejo Creek and 862 AF CWRW recycled water, using a three-year average of deliveries, and 1,361 AF 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 FY 2026-27. FY 2026-27 meter service charge revenue is expected to be \$3,841,900, based upon the average number of service connections and the meter service fee rates effective July 1, 2026. The District's Schedule of Water and Wastewater Rates is located in Appendix #2.

Sewer Service Charge revenue for the FY 2026-27 budget year is expected to be \$7,347,200 or 22% of Total Revenue. Sewer Service Charges are billed to all customers at a flat monthly rate per Equivalent Dwelling Unit (EDU), currently \$60.11 (effective July 1, 2026). The estimated revenue for Sewer Service Charges is based on the District's number of EDUs at the current flat monthly rate.

Interest revenue is budgeted at \$1,506,000 or 5% of the Total Revenue. Interest income is earned on the cash balance held in either the Local Agency Investment Fund (LAIF), or Treasury Bills, or held in reserves with the District's Fiscal Trustee. The budget uses a 3.03% rate of return in projected LAIF balances.

Tax revenue is budgeted at \$982,500 for FY 2026-27, or 3% of the Total Revenue. Tax revenue is based upon an average of five years of historical receipts. The District receives property tax revenue collected by the County of Ventura via the Property Tax Roll and is 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 FY 2026-27 Gann Limit is \$1,140,530.

Capital Fees are not being projected as part of the FY 2026-27 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.

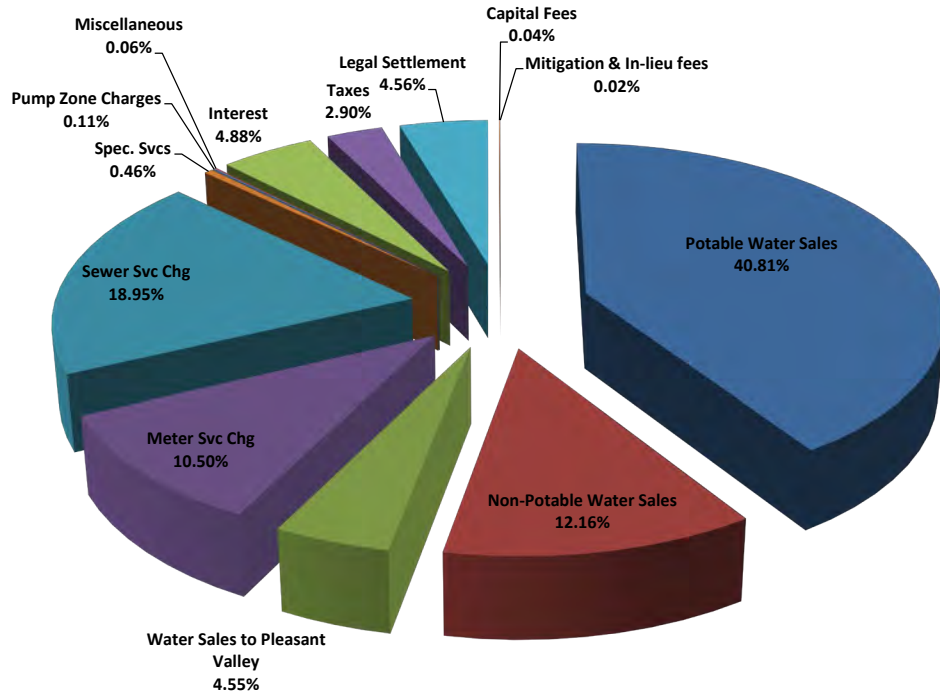
Special Services are various fees for turn-off/turn-on, late fees, and other miscellaneous administrative fees. Special Services revenue is budgeted at \$152,000. Revenue from Special Services is based upon our projected revenue for FY 2025-26.

**Pump Zone/Miscellaneous** pump zone revenue applies to certain areas in the District that are situated at higher elevations and therefore require additional pumping. Pump Zone Revenue is estimated to be \$35,000 for FY 2026-27 based on projected deliveries.

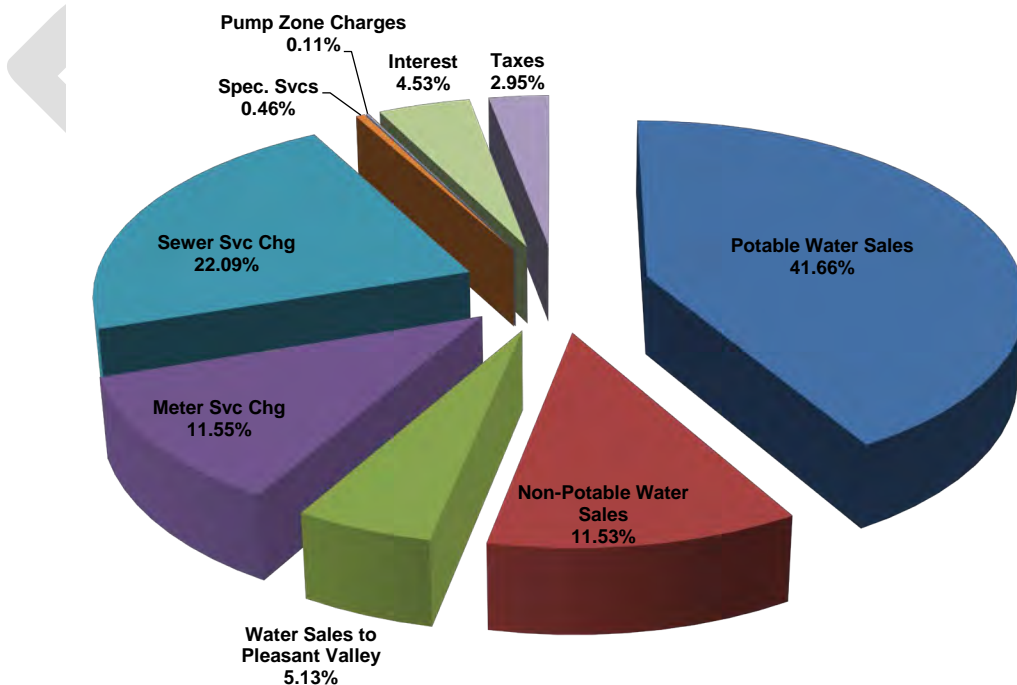
**Total Revenue** is expected to reach \$33,265,098 on June 30, 2027.

**Comparison of Total Revenue**

**FY 2025-26 Projected Operating & Non-Operating Revenue - \$31,978,883**



**FY 2026-27 Budgeted Operating & Non-Operating Revenue \$33,265,098**



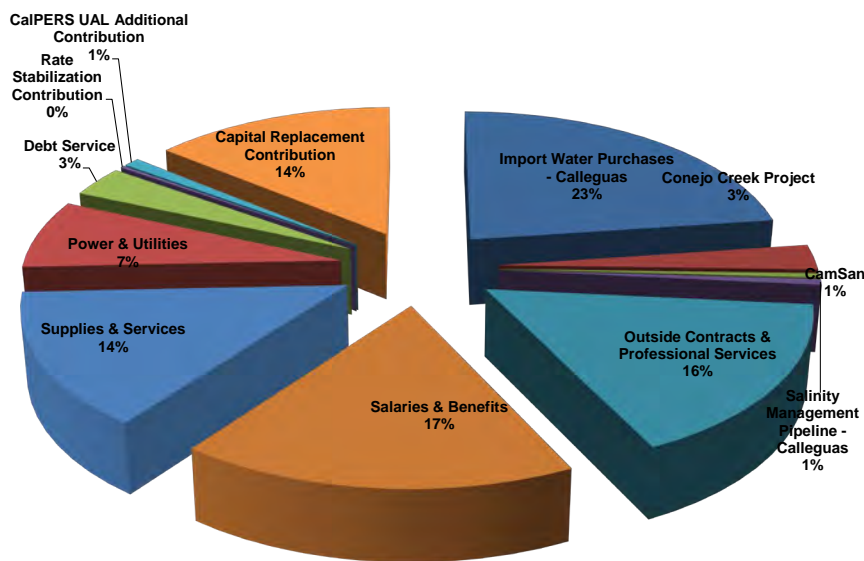
**Figure 11 – Comparison of Total Revenue**

## Expense Summary

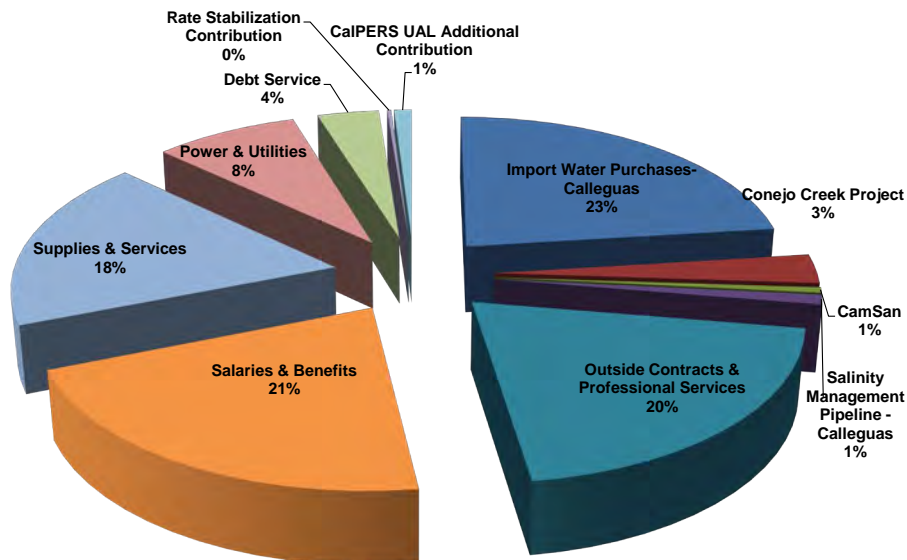
The following pages summarize the District's individual Expense Programs. The Potable (Program 52) and Non-Potable (Program 53) programs both fall under Water Operations; Wastewater Operations stands alone (Program 57). All other programs indirectly support both the Water and Wastewater Operations and distributed to Water Operations 65%, which is distributed 52:48 between Potable and Non-Potable program and Wastewater Operations 35%, except for the Water Quality Program, which is distributed 50:50 between the two programs. The District's Salaries & Benefits are budgeted in Human Resources (Program 5) and allocated to Water Operations 65% and Wastewater Operations 35%. Within the Water Operations, Salaries & Benefits are distributed 65% to Potable Program and 35% to Non-Potable Program. This allocation is based on what percentage of time staff spend on either system. An informal survey was conducted to determine the percentage. 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

#### FY 2025-26 Projected Operating & Non-Operating Expenses - \$32,327,161

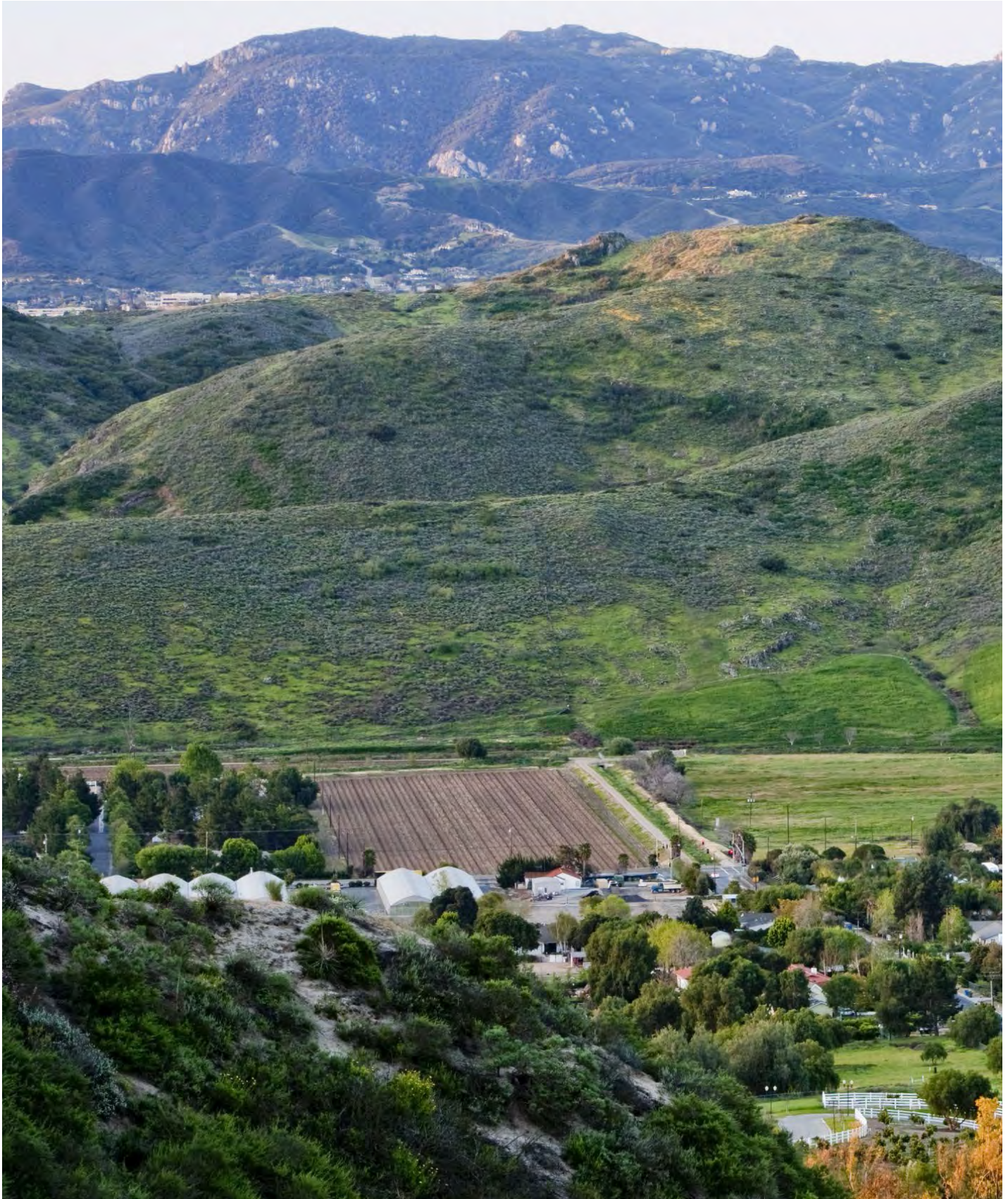


#### FY 2026-27 Budgeted Operating & Non-Operating Expenses - \$34,078,539



**Figure 12 – Comparison of Total Expenses**

## Expense Centers



*Santa Rosa Valley*

## Human Resources – Program 05

The objective of the Human Resources program is twofold: to consolidate all human resource costs in a single program for year-over-year comparison, and to capture these costs for later allocation to the three cost centers, simplifying labor-cost accounting. The program includes all salaries and benefits for full-time and part-time staff, 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

Zero lost-time accidents.



Enhance staff training and certification.



Complete evaluation of alternative retirement plans.



*Exhaustive evaluation to date has been unable to identify any viable alternatives.*

Continue outreach of the Part-Time Student Employee Program and actively engage with regional workforce development programs and groups.



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's Strategic Plan.



### Prior Year Additional Achievements

Filled all allocated Full-time Employee positions.

### Goals for 2026-27

Zero lost-time accidents.

Enhance staff training and certification.

Complete evaluation of alternative retirement plans.

Continue outreach of the Part-Time Student Employee Program and actively engage with regional workforce development programs and groups.

Continue an Operator-in-Training (OIT) program to recruit, train, and develop the next generation of water and wastewater operators.

Fill all allocated Full-time Employee positions.

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's Strategic Plan and Master Plan.



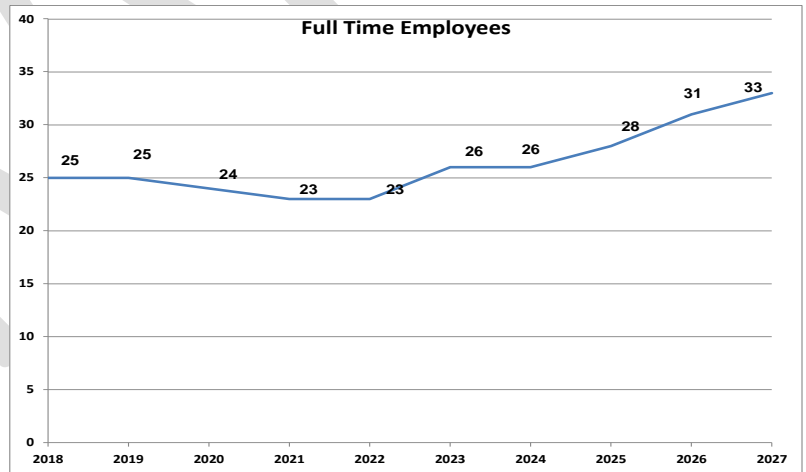
***Pump Maintenance Performed by Camrosa Staff***

## Human Resources – Program 05

Human Resources Program 05	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Salaries &amp; Benefits</b>								
Regular Salaries	\$ 2,813,711	\$ 3,265,586	\$ 3,523,643	\$ 4,178,199	\$ 4,080,404	\$ 4,423,201	\$ 245,002	5.86%
Overtime	125,299	182,055	153,858	178,830	158,009	209,205	30,375	16.99%
Part Time	25,197	39,576	44,352	98,099	24,339	78,052	(20,047)	-20.44%
Standby	26,805	26,645	28,883	33,489	30,534	34,700	1,211	3.62%
Benefits	958,027	1,053,663	1,216,625	1,437,371	1,314,417	1,504,978	67,607	4.70%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,949,039</b>	<b>\$ 4,567,525</b>	<b>\$ 4,967,361</b>	<b>\$ 5,925,988</b>	<b>\$ 5,607,703</b>	<b>\$ 6,250,136</b>	<b>\$ 324,148</b>	<b>5.47%</b>
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	20,364	12,553	22,957	23,100	22,000	\$ 26,600	\$ 3,500	15.15%
Professional Services	-	-	6,000	10,000	5,000	10,000	10,000	-
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 20,364</b>	<b>\$ 12,553</b>	<b>\$ 28,957</b>	<b>\$ 33,100</b>	<b>\$ 27,000</b>	<b>\$ 36,600</b>	<b>\$ 3,500</b>	<b>10.57%</b>
<b>Services &amp; Supplies</b>								
Materials & Supplies	\$ -	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ -	-
Dues & Subscriptions	4,896	4,136	3,801	7,000	7,000	7,000	-	0.00%
Conference & Travel	3,959	7,659	14,535	6,600	9,600	11,600	5,000	75.76%
Safety & Training	21,888	28,396	38,479	57,000	50,000	78,000	21,000	36.84%
Fees & Charges	91	53	36	250	-	250	-	0.00%
Insurance	1,755	-	5,297	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$ 32,589</b>	<b>\$ 40,244</b>	<b>\$ 62,235</b>	<b>\$ 70,850</b>	<b>\$ 66,600</b>	<b>\$ 96,850</b>	<b>\$ 26,000</b>	<b>36.70%</b>
<b>Total Operating Expenditures</b>	<b>\$ 4,001,992</b>	<b>\$ 4,620,322</b>	<b>\$ 5,058,553</b>	<b>\$ 6,029,938</b>	<b>\$ 5,701,303</b>	<b>\$ 6,383,586</b>	<b>\$ 353,648</b>	<b>5.86%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 4,001,992</b>	<b>\$ 4,620,322</b>	<b>\$ 5,058,553</b>	<b>\$ 6,029,938</b>	<b>\$ 5,701,303</b>	<b>\$ 6,383,586</b>	<b>\$ 353,648</b>	<b>5.86%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 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 FY 2025-26 and the number of employees budgeted for FY 2026-27. The District will end the fiscal year with 31 employees, and budgeting for 33 employees for FY 2026-27. Going forward, the Board will evaluate the staffing needs to ensure the District goals identified in the Strategic Plan and the Master Plan can be met.



**System Monitoring by Camrosa Staff**

## General Administration – Program 10

The General Administration program provides funding for expenses related to the District’s overall administration, including accounting, insurance, annual fees, and other general costs. It also covers all Director-related expenses, such as meeting fees, membership dues, conference and travel costs, and legal services. These expenses are allocated as overhead to the three cost centers.

### Prior Year Goals

### Achieved

- |   |                                     |
|---|-------------------------------------|
| Continue to support Board Member participation on regional Boards and organizations.  | <input checked="" type="checkbox"/> |
| Continue to support Board Member participation in industry and association conferences.   | <input checked="" type="checkbox"/> |
| Continue evaluation of electronic accounts payable automation within the financial system.<br><i>Implemented AP Automation.</i>   | <input checked="" type="checkbox"/> |
| 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.<br><i>Administrative Code development placed on hold by Board.</i> | <input checked="" type="checkbox"/> |
| Support and manage Integrated Master Plan internal and external personnel and consultants.  | <input checked="" type="checkbox"/> |
| Pursue grant funding where available and appropriate.<br><i>Engaged consulting firm to pursue Federal and State grant opportunities for Master Plan projects.</i>   | <input checked="" type="checkbox"/> |

### Prior Year Additional Achievements

- Began updates and consolidation of District Policies and the development of an Administrative Code.
- Updated the Procurement Policy to ensure efficient means to procure goods and services.
- Created the Banking & Cash Management Policy to address the new AP automation process.
- Updated the Investment Procedures Manual to formalize the reinvestment process.
- Received the CSMFO Operational Budgeting Excellence Award for the thirteenth consecutive year.
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the eleventh consecutive year.

### Goals for 2026-27

- Continue to support Board Member participation on regional Boards and with regional organizations.
- Continue to support Board Member participation in industry and association conferences.
- Modernize Board agenda management by migrating documents to an electronic format and automating Board meeting procedures to improve efficiency, consistency, and transparency.
- Discovery phase for budget development software to enhance productivity, centralize platforms, and streamline processes.
- Discovery phase to automate the production of the budget document and Annual Comprehensive Financial Report (ACFR) to maximize efficiency and provide dynamic interaction.
- Continue updating and consolidating District Policies as needed – or – develop an Administrative Code.
- Develop a new Electronic and Physical Document Management System coordinated with updating the Record Retention Policy.
- Complete Integrated Master Plan while supporting and managing internal and external personnel and consultants.
- Begin implementation of the Integrated Master Plan.
- Explore Ad Valorem Tax for pipeline replacement.
- Pursue grant funding where available and appropriate.

## General Administration – Program 10

General Administration Program 10	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 18,395	\$ 25,042	\$ 13,730	\$ 33,500	\$ 20,000	\$ 28,500	\$ (5,000)	-14.93%
Professional Services	638,119	533,284	109,504	861,630	1,070,000	883,947	22,317	2.59%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 656,514</b>	<b>\$ 558,326</b>	<b>\$ 123,234</b>	<b>\$ 895,130</b>	<b>\$ 1,090,000</b>	<b>\$ 912,447</b>	<b>\$ 17,317</b>	<b>38.98%</b>
<b>Services &amp; Supplies</b>								
Small Tools & Equipment	\$ 264	\$ 3,712	\$ 2,907	\$ 4,000	\$ 5,000	\$ 5,000	\$ 1,000	25.00%
Materials & Supplies	24,531	19,351	28,774	33,500	35,300	36,500	3,000	8.96%
Legal Services	50,659	44,028	73,904	125,000	87,500	170,000	45,000	36.00%
Dues & Subscriptions	47,945	38,206	50,630	50,000	47,000	50,575	575	1.15%
Conference & Travel	20,307	18,067	24,170	21,800	27,000	30,800	9,000	41.28%
Board Expense	156,485	149,382	165,109	177,000	182,500	190,000	13,000	7.34%
Bad Debt	10,758	6,524	5,152	10,000	3,500	10,000	-	0.00%
Fees & Charges	47,030	44,563	62,896	52,050	52,500	58,400	6,350	12.20%
Insurance	114,254	149,930	174,724	216,500	198,000	217,000	500	0.23%
<b>Total Services &amp; Supplies</b>	<b>\$ 472,233</b>	<b>\$ 473,763</b>	<b>\$ 588,266</b>	<b>\$ 689,850</b>	<b>\$ 638,300</b>	<b>\$ 768,275</b>	<b>\$ 500</b>	<b>11.37%</b>
<b>Total Operating Expenses</b>	<b>\$ 1,128,747</b>	<b>\$ 1,032,089</b>	<b>\$ 711,500</b>	<b>\$ 1,584,980</b>	<b>\$ 1,728,300</b>	<b>\$ 1,680,722</b>	<b>\$ 95,742</b>	<b>6.04%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 1,128,747</b>	<b>\$ 1,032,089</b>	<b>\$ 711,500</b>	<b>\$ 1,584,980</b>	<b>\$ 1,728,300</b>	<b>\$ 1,680,722</b>	<b>\$ 95,742</b>	<b>6.04%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Camrosa Staff**

## Information Services – Program 11

The Information Services program manages and improves communication with customers, partner agencies, and internal staff. It tracks the costs of developing, maintaining, and delivering the information required to effectively manage the District. This includes expenses for developing and maintaining the computer network and ensuring secure access to key information systems, including web, email, billing, financial, AMR, GIS, SCADA, and other intranet and internet services across the District's networks. The program also covers all voice and satellite communications and secure access to hosted and onsite data service subscriptions. It provides essential support for both administrative and operational activities. Program costs are allocated as overhead to the three cost centers.

### Prior Year Goals

### Achieved

- Complete migration of District Workstations from Windows 10 to Windows 11.
- Migrate Alchemy to Microsoft SharePoint and train users on the new interface.   
SharePoint evaluation determined that a more robust digital document repository is needed.
- Upgrade server farm (approximately 20 servers) from MS Windows 2019 to MS Windows 2025.   
*Will first need to complete migration from vmware to proxmox virtual environment.*
- Transition from CAMROSA.COM to CAMROSA.CA.GOV internet domain.   
*Board consensus was to **not** transition.*
- Investigate automation of state/local reporting and AI data-mining/data-analytic capabilities.   
*Vendor (CLA) provided implementation plan and cost estimate.*
- Recreate CISv5 backend queries used in CISv3.
- Provide succession training for IT Manager position.

### Prior Year Additional Achievements

- Moved VoIP phone system to new carrier.
- Migrated P and H drive to SharePoint file system.
- Migrated Camnet Intranet to SharePoint.
- Migrated organization to improved Spam Filtering Application.
- Migrated in-house data macros and queries from CISv3 to v5.
- Cutover from VMWare to Proxmox for Virtual Server Environment.
- Training up new IT Intern.
- Implemented AP automation on Tyler Incode.
- Completed External PEN Test.

### Goals for 2026-27

- Provide Project Management and IT support for the development of a new Electronic and Physical Document Management System coordinated with updating the Record Retention Policy.
- Implement the automation of state/local reporting.
- Implement management dashboards to support data presentation and data-analytic capabilities.



*IT Servers*

## Information Services – Program 11

Information Services Program 11	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 480,472	\$ 569,359	\$ 563,269	\$ 836,763	\$ 794,925	\$ 849,955	\$ 13,192	1.58%
Professional Services	-	-	-	65,000	52,500	-	(65,000)	-
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 480,472</b>	<b>\$ 569,359</b>	<b>\$ 563,269</b>	<b>\$ 901,763</b>	<b>\$ 847,425</b>	<b>\$ 849,955</b>	<b>\$ (51,808)</b>	<b>-5.75%</b>
<b>Services &amp; Supplies</b>								
	0						\$ -	
Communications	\$ 89,688	\$ 67,053	\$ 74,219	\$ 84,600	\$ 61,729	\$ 95,700	\$ 11,100	13.12%
Repair Parts & Equipment Maintenance	8,216	10,315	19,231	72,000	54,000	75,000	3,000	4.17%
<b>Total Services &amp; Supplies</b>	<b>\$ 97,904</b>	<b>\$ 77,368</b>	<b>\$ 93,450</b>	<b>\$ 156,600</b>	<b>\$ 115,729</b>	<b>\$ 171,700</b>	<b>\$ 15,100</b>	<b>9.64%</b>
<b>Total Operating Expenses</b>	<b>\$ 578,376</b>	<b>\$ 646,727</b>	<b>\$ 656,719</b>	<b>\$ 1,058,363</b>	<b>\$ 963,154</b>	<b>\$ 1,021,655</b>	<b>\$ (36,708)</b>	<b>-3.47%</b>
Fixed Assets	\$ 11,241	\$ 17,027	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	-
<b>Total Expenses</b>	<b>\$ 589,617</b>	<b>\$ 663,754</b>	<b>\$ 656,719</b>	<b>\$ 1,058,363</b>	<b>\$ 963,154</b>	<b>\$ 1,061,655</b>	<b>\$ 3,292</b>	<b>0.31%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Supervisory Control and Data Acquisition (SCADA) Equipment**

## Resource Planning & Engineering Services – Program 12

The Resource Planning program develops and manages water resources and wastewater treatment capacity to meet the District’s current and future needs. Its work includes researching and evaluating alternatives, implementing programs, planning and managing capital projects, and coordinating with partner agencies to increase and manage available water supplies. The program also oversees the District’s environmental review process and related permitting.

Engineering Services manages capital projects and supports the evaluation, planning, and execution of improvements to the water and wastewater systems. The program oversees development by calculating fees and charges, reviewing plans for compliance with District standards, inspecting developments and District projects, maintaining maps and records of completed work, and providing underground utility locations for new construction or utility repairs. 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 (Lynnwood Well).	<input checked="" type="checkbox"/>
Complete drilling, development & design of PV Well No. 3 Well (Valencia Well). <i>Preliminary design complete, facility design and permitting are in progress.</i>	<input type="checkbox"/>
Complete Phase 2 of SR-10 Well refurbishment.	<input checked="" type="checkbox"/>
Complete construction of Sewer Collections Hotspots.	<input checked="" type="checkbox"/>
Complete construction of Solids Dewatering Press Facility at CWRP.	<input checked="" type="checkbox"/>
Complete installation of water quality sampling equipment at Heritage Park Monitoring Well.	<input checked="" type="checkbox"/>
Complete Conejo Water Treatment Plant PDR.	<input checked="" type="checkbox"/>
Complete drilling, development & design for new University Well for RMWTP.	<input checked="" type="checkbox"/>
Complete construction for the replacement of 7 PLCs at CWRP. <i>Construction is in progress.</i>	<input type="checkbox"/>
Complete construction for rehabilitation of power distribution at CWRP. <i>Design is complete. Project on hold pending funding allocation.</i>	<input type="checkbox"/>
Begin construction for the refurbishment of Sewer Lift Station No. 4.	<input checked="" type="checkbox"/>
Begin design for new booster Pump Station from Zone 1 to Zone 2 @ MS8. <i>Preliminary Design (PDR) is in progress for all five Phase I Water Supply pump stations.</i>	<input type="checkbox"/>
Complete design for the replacement of Reservoir 4C. <i>Design is in progress.</i>	<input type="checkbox"/>
Begin design for the refurbishment of Sewer Lift Station No. 2.	<input checked="" type="checkbox"/>

### Prior Year Additional Achievements

- Completed various agreements for the build-out of the County of Ventura Lewis Road Project.
- Completed WY2025 Arroyo Santa Rosa Valley Basin GSP Report.
- Completed University Well No. 2 facility design and began construction project management.
- Completed design for 4C Hydropneumatic Pump Station.

### Goals for 2026-27

- Complete construction project management of University Well No. 2 facility.
- Complete Valencia Well facility and conveyance design and begin construction project management.
- Complete construction project management of PLCs replacement at CWRP.
- Complete construction project management of power distribution replacement at CWRP.
- Complete construction project management of sewer Lift Station No. 4.
- Complete construction project management of Sewer Lift Station No. 2.
- Complete design and begin construction project management of Pump Station No.4/Ag 2 Tank.

## Resource Planning & Engineering Services – Program 12

### Goals for 2026-27 (continued)

Complete design and construction project management of four (4) sampling stations.

Begin final design for Conejo Water Treatment Plant.

Begin design for rehabilitation and recoating of Reservoir’s 3A, 3B, and 3C.

Begin design for rehabilitation of Sewer Lift Station No. 1.

Begin design for rehabilitation of Pump Station No. 1.

Begin design for replacement of Yucca Pump Station.

Resource Planning & Engineering Services Program 12	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 14,702	\$ 21,458	\$ 1,330	\$ 50,000	\$ 45,000	\$ 155,000	\$ 105,000	210.00%
Professional Services	-	-	32,564	85,000	29,780	75,000	(10,000)	-11.76%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 14,702</b>	<b>\$ 21,458</b>	<b>\$ 33,894</b>	<b>\$ 135,000</b>	<b>\$ 74,780</b>	<b>\$ 230,000</b>	<b>\$ 95,000</b>	<b>70.37%</b>
<b>Services &amp; Supplies</b>								
Small Tools & Equipment	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ 500	\$ (350)	-41.18%
Materials & Supplies	-	-	-	250	-	250	-	0.00%
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ (350)</b>	<b>-31.82%</b>
<b>Total Operating Expenses</b>	<b>\$ 14,702</b>	<b>\$ 21,458</b>	<b>\$ 33,894</b>	<b>\$ 136,100</b>	<b>\$ 74,780</b>	<b>\$ 230,750</b>	<b>\$ 94,650</b>	<b>69.54%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Expenses</b>	<b>\$ 14,702</b>	<b>\$ 21,458</b>	<b>\$ 33,894</b>	<b>\$ 136,100</b>	<b>\$ 74,780</b>	<b>\$ 230,750</b>	<b>\$ 94,650</b>	<b>69.54%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Non-Potable Storage Ponds & Pump Station**

## 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

Implement strategic, prioritized elements of the District's 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 the District's position as a key collaborator on State water policy development with other water agencies and organizations such as ACWA and CMUA.



### Prior Year Additional Achievements

Took the initiative to coordinate a trip to Sacramento with two other regional water suppliers to visit the offices of five California legislators in a day.

Secured a vendor for and completed broad-scale distribution system leak detection.

Secured funding from MWDSC's MAAP to pay for testing hundreds of replaced customer meters to gather data on apparent water loss at the District in addition to providing data to inform future customer meter replacement to maximize efficiency.

Productively engaged with legislation on wildfire and water with direct relevance to the District.

### Goals for 2026-2027

Harness momentum built in FY 2025-26 to drive continued productive engagement with legislators, legislation, and regulation as a key collaborator on State water policy issues.

Utilize leak detection data to guide repair/maintenance activities to reduce water loss in the District's distribution system.

Utilize meter testing data as a component of a proactive, efficiency-guided approach to managing the District's customer meter population.

Maintain regulatory compliance while protecting existing sources, innovation, and cost efficiency at the District by leveraging available resources.

## Water Resource Management – Program 22

Water Resource Management Program 22	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 5,763	\$ 2,700	\$ -	\$ 13,000	\$ 10,000	\$ 19,000	\$ 6,000	46.15%
Professional Services	-	-	-	65,000	43,205	-	(65,000)	-
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 5,763</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 78,000</b>	<b>\$ 53,205</b>	<b>\$ 19,000</b>	<b>\$ (59,000)</b>	<b>-75.64%</b>
<b>Services &amp; Supplies</b>								
Materials & Supplies	\$ 866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Services &amp; Supplies</b>	<b>\$ 866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>\$ 6,629</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 78,000</b>	<b>\$ 53,205</b>	<b>\$ 19,000</b>	<b>\$ (59,000)</b>	<b>-75.64%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 6,629</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 78,000</b>	<b>\$ 53,205</b>	<b>\$ 19,000</b>	<b>\$ (59,000)</b>	<b>-75.64%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Conejo Creek Diversion**

## Customer Service – Program 24

The Customer Service program ensures the efficient and effective delivery of water and sewer services to District customers. Representatives respond to customer questions, handle service requests courteously, and dispatch technicians as needed. The program also generates and issues water and sewer bills, manages revenue collection from billings and capital improvement fees, and ensures timely payments and accurate accounting.

Additional responsibilities include regulatory compliance and conservation outreach. Staff promote water-use efficiency, support customers in meeting regulations, and oversee cross-connection control. Program costs are allocated as overhead to the three cost centers.

### Prior Year Goals

### Achieved

- |   |                                     |
|---|-------------------------------------|
| Complete the CIS upgrade from V3 to V5.   | <input checked="" type="checkbox"/> |
| Promote the use of the customer engagement portal to check usage and manage billing.  | <input checked="" type="checkbox"/> |
| 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.  | <input checked="" type="checkbox"/> |
| Expand efforts to encourage customers to opt for paperless billing and communication through educational campaigns to reach a paperless billing goal of 30%.  | <input checked="" 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 resources and conservation through facility tours, 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"/> |
| Implement processes in compliance with the SWRCB cross-connection requirements.   | <input checked="" type="checkbox"/> |

### Prior Year Additional Achievements

Implemented Field Workforce Management platform to automate the process of dispatching work orders and allowing field staff to access account information and complete work order electronically.

Hired two new Customer Service staff to allocate additional resources to customer outreach, cross-connection compliance administration, succession planning, and cross-training of critical duties such as billing and Board support.

### Goals for 2026-27

Increase paperless bill adoption to 40%. Paperless adoption is currently at 28%. Transitioning from opt out of paper bills to opt in of paper bills will help drive an increase aimed at saving money, natural resources, and expedite delivery of monthly bills.

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.

Implement an in-house, ongoing, interactive customer outreach program to educate and inform customers to increase transparency and enhance their understanding of water resources and conservation, District services provided, and ongoing strategic planning. Program elements will include newsletters, facility tours, workshops, social media, and targeted outreach efforts.

Continue to 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.

## Customer Service – Program 24

Customer Service Program 24	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 74,498	\$ 75,832	\$ 82,800	\$ 101,300	\$ 101,300	\$ 102,500	\$ 1,200	1.18%
Professional Services	-	-	-	-	-	269,000	269,000	-
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 74,498</b>	<b>\$ 75,832</b>	<b>\$ 82,800</b>	<b>\$ 101,300</b>	<b>\$ 101,300</b>	<b>\$ 371,500</b>	<b>\$ 270,200</b>	<b>266.73%</b>
<b>Services &amp; Supplies</b>								
Materials & Supplies	\$ -	\$ -	\$ 677	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
<b>Total Services &amp; Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 677</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,000</b>	<b>\$ (500)</b>	<b>-14.29%</b>
<b>Total Operating Expenses</b>	<b>\$ 74,498</b>	<b>\$ 75,832</b>	<b>\$ 83,477</b>	<b>\$ 104,800</b>	<b>\$ 104,800</b>	<b>\$ 374,500</b>	<b>\$ 269,700</b>	<b>257.35%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 74,498</b>	<b>\$ 75,832</b>	<b>\$ 83,477</b>	<b>\$ 104,800</b>	<b>\$ 104,800</b>	<b>\$ 374,500</b>	<b>\$ 269,700</b>	<b>257.35%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Customer Service**

## Water Quality – Program 25

The Water Quality program ensures the District consistently meets or exceeds state and federal water quality standards. We operate two State-accredited environmental laboratories that monitor the District's drinking water wells, distribution system, sewer collection system, and treatment plant to maintain optimal operations and enable quick responses to water quality issues. The labs also manage the District's industrial waste program and handle the application, negotiation, and management of key operational permits.

In an increasingly complex regulatory environment, Water Quality supports compliance with TMDLs, participates in legislative and regulatory advocacy, and contributes to internal and interagency studies aimed at developing new supplies and improving operations. Staff also provide internal consultation on project research, planning, and implementation. Program costs are allocated as overhead across three cost centers.

### Prior Year Goals

### Achieved

- |   |                                     |
|---|-------------------------------------|
| Assess the effect of sludge dewatering on the effluent quality of the wastewater plant.<br><i>Effluent quality was high before dewatering and remains high.</i>       | <input checked="" type="checkbox"/> |
| Implementation of the Sequential Chlorination Project following SWRCB approval.<br><i>Approval received. Implementation on hold pending PLC project completion.</i>   | <input type="checkbox"/>            |
| Value engineer sampling station project and implement at problematic sampling sites.<br><i>Engineering Complete. Four sites chosen for initial construction.</i>      | <input checked="" type="checkbox"/> |
| Convert disinfection at Penny Well from free chlorine to monochloramines.<br><i>Conversion to chloramines at Penny well not started. Will need another Hach 5500.</i> | <input type="checkbox"/>            |
| Perform another round of Copper and Lead accelerated sampling required by DDW.  | <input checked="" type="checkbox"/> |

### Prior Year Additional Accomplishments

Zero violations: 100% compliance with all regulations and permits. Operational permits in good standing (TDS and Chloride still exceed permit limits at CWRP on occasion).

Laboratories re-accredited with the state and Wastewater lab converted to a satellite lab.

All laboratory performance evaluation samples passed.

Trained operators and certified them to perform laboratory testing.

Lead 2 tours of the RMWTP and CWRP labs.

Assisted operations with Fe/Mn filter startup at the Lynnwood Well site.

### Goals for 2026-27

Zero violations: 100% compliance with all regulations and permits. Operational permits in good standing (TDS and Chloride may exceed permit limits at CWRP on occasion).

Development of analytical procedures to test water for metals such as Iron, Manganese, and Arsenic for internal monitoring and process control for Fe/Mn filters.

Complete implementation of Sequential Chlorination Project automation and demonstration of operation.

Continue automation of State reporting.



**Laboratory**

## Water Quality – Program 25

Water Quality Program 25	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 40,957	\$ 72,066	\$ 82,220	\$ 92,500	\$ 92,500	\$ 110,000	\$ 17,500	18.92%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 40,957</b>	<b>\$ 72,223</b>	<b>\$ 82,220</b>	<b>\$ 92,500</b>	<b>\$ 92,500</b>	<b>\$ 110,000</b>	<b>\$ 17,500</b>	<b>18.92%</b>
<b>Services &amp; Supplies</b>								
Small Tools & Equipment	\$ 7,637	\$ 2,447	\$ 7,203	\$ 11,000	\$ 11,000	\$ 17,500	\$ 6,500	59.09%
Materials & Supplies	43,871	47,432	42,253	38,965	38,900	51,000	12,035	30.89%
Repair Parts & Equipment Maintenance	5,511	2,690	12,349	10,000	10,000	12,000	2,000	20.00%
Fees & Charges	15,500	7,800	18,140	15,000	15,000	15,000	-	0.00%
<b>Total Services &amp; Supplies</b>	<b>\$ 72,519</b>	<b>\$ 60,369</b>	<b>\$ 79,945</b>	<b>\$ 74,965</b>	<b>\$ 74,900</b>	<b>\$ 95,500</b>	<b>\$ 20,535</b>	<b>27.39%</b>
<b>Total Operating Expenses</b>	<b>\$ 113,476</b>	<b>\$ 132,592</b>	<b>\$ 162,165</b>	<b>\$ 167,465</b>	<b>\$ 167,400</b>	<b>\$ 205,500</b>	<b>\$ 38,035</b>	<b>22.71%</b>
Fixed Assets	\$ 12,025	\$ 12,907	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 125,501</b>	<b>\$ 145,499</b>	<b>\$ 162,165</b>	<b>\$ 167,465</b>	<b>\$ 167,400</b>	<b>\$ 205,500</b>	<b>\$ 38,035</b>	<b>22.71%</b>

\*Compares FY2026-27 Proposed Budget to FY2025-26 Adopted Budget



**Water Quality Monitoring**

## Buildings/Grounds & Rolling Stock – Program 26

The Buildings/Grounds & Rolling Stock program covers the maintenance of all District buildings, 65 acres of property, approximately two miles of District roads, and the District’s fleet and specialized service equipment. Responsibilities include janitorial services, grounds maintenance, landscaping, fencing, weed control, and vehicle leasing and maintenance. These services support the District’s goal of keeping all facilities safe, visually appealing, and well maintained.

The program also provides resources for a reliable fleet, reducing the need for outside contractors. The District’s fleet consists of 25 motor vehicles, 4 tractors, 3 forklifts, a trailer-mounted non-potable water pump, and multiple trailers. Program costs are allocated across the three cost centers.

### Prior Year Goals

### Achieved

Complete renewal of fleet vehicle leases.



*Board decided to purchase instead of lease. Purchases completed.*

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.



*County Fire had aerial entry/exit concerns with the proposed sites (trees and powerlines).*

### Prior Year Additional Achievements

Purchased Truck for Dewatering facility at CWRF.

### Goals for 2026-27

Replace 2016 Ford F-150 with like vehicle.

Complete routine tree trimming and weed control at District sites.

Complete re-roofing of CWRF Office building/lab.

Explore the process of engaging in a facilities condition assessment.



***District Headquarters***

## Buildings/Grounds & Rolling Stock – Program 26

Buildings/Grounds & Rolling Stock Program 26	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	% Change over PY
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 203,952	\$ 228,582	\$ 232,745	\$ 444,000	\$ 350,000	\$ 316,500	\$ (127,500)	-28.72%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 203,952</b>	<b>\$ 228,582</b>	<b>\$ 232,745</b>	<b>\$ 444,000</b>	<b>\$ 350,000</b>	<b>\$ 316,500</b>	<b>\$ (127,500)</b>	<b>-28.72%</b>
<b>Services &amp; Supplies</b>								
Utilities	\$ 29,398	\$ 27,385	\$ 40,275	\$ 44,500	\$ 35,000	\$ 44,500	\$ -	0.00%
Small Tools & Equipment	38	1,602	4,838	2,000	2,000	2,000	-	0.00%
Materials & Supplies	96,414	89,061	122,314	125,000	125,000	135,000	10,000	8.00%
Repair Parts & Equipment Maintenance	77,980	71,856	53,774	80,500	80,500	80,500	-	0.00%
Fees & Charges	3,103	839	1,596	16,500	15,000	16,500	-	0.00%
<b>Total Services &amp; Supplies</b>	<b>\$ 206,933</b>	<b>\$ 190,743</b>	<b>\$ 222,797</b>	<b>\$ 268,500</b>	<b>\$ 257,500</b>	<b>\$ 278,500</b>	<b>\$ 10,000</b>	<b>3.72%</b>
<b>Total Operating Expenses</b>	<b>\$ 410,885</b>	<b>\$ 419,325</b>	<b>\$ 455,542</b>	<b>\$ 712,500</b>	<b>\$ 607,500</b>	<b>\$ 595,000</b>	<b>\$ (117,500)</b>	<b>-16.49%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	-
<b>Total Expenses</b>	<b>\$ 410,885</b>	<b>\$ 419,325</b>	<b>\$ 455,542</b>	<b>\$ 712,500</b>	<b>\$ 607,500</b>	<b>\$ 670,000</b>	<b>\$ (42,500)</b>	<b>-5.96%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Lynnwood Well Forklift**

## Potable Water Production & Distribution – Program 52

The Potable Water Production and Distribution program provides clean, reliable drinking water to the District's 8,200 service connections in a safe, 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. All associated costs are allocated entirely to the potable water cost center.

### Prior Year Goals

### Achieved

- |   |                                     |
|---|-------------------------------------|
| Achieve a 60:40 local groundwater production to imported water ratio.               | <input type="checkbox"/>            |
| <i>Achieved a 55:45 local groundwater production to imported water ratio.</i>       |                                     |
| Complete construction for Iron/MN Treatment at PV Well No. 2 (Lynnwood Well).       | <input checked="" type="checkbox"/> |
| Complete drilling, development & design of PV Well No. 3 (Valencia Well)            | <input type="checkbox"/>            |
| <i>Preliminary design complete, facility design and permitting are in progress.</i> |                                     |
| Implementation of the well maintenance and rehabilitation program.                  | <input checked="" type="checkbox"/> |
| Identify and replace 1000 aging water meters.                                       | <input checked="" type="checkbox"/> |
| <i>Replaced over 2500 aging water meters.</i>                                       |                                     |
| Complete design, drilling, and development for the new University Well for RMWTP.   | <input checked="" type="checkbox"/> |
| Complete replacement of all meter station control cabinets.                         | <input type="checkbox"/>            |
| <i>Construction is in progress.</i>   |                                     |
| Complete Meter Station #11 and Pressure Relief Stations rehabilitation.             | <input type="checkbox"/>            |
| <i>On hold - due to limited staff resources.</i>                                    |                                     |

### Goals for 2026-27

- Achieve a 60:40 local groundwater production to imported water ratio.
- Identify and replace 500 1-1/2 inch and larger aging water meters.
- Complete annual calibration of all potable production meters.
- Complete construction of University Well No. 2 facility.
- Complete construction of four (4) sampling stations.
- Complete drilling, development & design of PV Well No. 3 (Valencia Well).



**Potable Water Pumps**

## Potable Water Production & Distribution – Program 52

Potable Water Production & Distribution Program 52	Actuals FY 2022-23	Actuals FY 2024-25	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Production</b>								
Import Water Purchases-Calleguas	\$ 4,746,238	\$ 5,037,612	\$ 6,099,185	\$ 4,972,600	\$ 5,849,049	\$ 5,033,649	\$ 61,049	1.23%
Calleguas Fixed Charges	906,822	937,050	925,228	951,772	999,188	1,030,127	78,355	8.23%
CamSan	-	-	152,624	158,736	155,000	163,817	5,081	3.20%
Salinity Management Pipeline-Calleguas	67,384	139,624	139,404	268,152	185,000	282,191	14,039	5.24%
Production Power	714,850	925,682	1,108,348	1,860,041	1,182,565	1,286,576	(573,465)	-30.83%
<b>Total Production</b>	<b>\$ 6,435,294</b>	<b>\$ 7,039,968</b>	<b>\$ 8,424,789</b>	<b>\$ 8,211,301</b>	<b>\$ 8,370,802</b>	<b>\$ 7,796,360</b>	<b>\$ (414,941)</b>	<b>-5.05%</b>
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 351,614	\$ 607,096	\$ 304,816	\$ 1,196,500	\$ 825,000	\$ 1,196,000	\$ (500)	-0.04%
Professional Services	49,571	174,165	299,584	225,000	333,000	260,500	35,500	15.78%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 401,185</b>	<b>\$ 781,261</b>	<b>\$ 604,400</b>	<b>\$ 1,421,500</b>	<b>\$ 1,158,000</b>	<b>\$ 1,456,500</b>	<b>\$ 35,000</b>	<b>2.46%</b>
<b>Services &amp; Supplies</b>								
Utilities	\$ 54,368	\$ 64,085	\$ 51,949	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
Pipeline Repairs	385,542	204,877	385,743	380,000	380,000	380,000	-	0.00%
Small Tools & Equipment	20,648	19,141	13,111	20,000	20,000	20,000	-	0.00%
Materials & Supplies	279,556	455,328	648,956	1,168,000	825,000	1,208,000	40,000	3.42%
Repair Parts & Equipment Maintenance	382,845	464,258	321,335	782,500	850,000	832,500	50,000	6.39%
Legal Services	-	53,747	251,911	108,000	280,000	240,000	132,000	122.22%
Fees & Charges	172,148	90,531	104,453	168,575	165,000	168,575	-	0.00%
<b>Total Services &amp; Supplies</b>	<b>\$ 1,295,107</b>	<b>\$ 1,351,967</b>	<b>\$ 1,777,458</b>	<b>\$ 2,692,075</b>	<b>\$ 2,585,000</b>	<b>\$ 2,914,075</b>	<b>\$ 222,000</b>	<b>8.25%</b>
<b>Total Operating Expenditures</b>	<b>\$ 8,131,586</b>	<b>\$ 9,173,196</b>	<b>\$ 10,806,647</b>	<b>\$ 12,324,876</b>	<b>\$ 12,113,802</b>	<b>\$ 12,166,935</b>	<b>\$ (157,941)</b>	<b>-1.28%</b>
Fixed Assets	\$ -	\$ 50,424	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 8,131,586</b>	<b>\$ 9,223,620</b>	<b>\$ 10,806,647</b>	<b>\$ 12,324,876</b>	<b>\$ 12,113,802</b>	<b>\$ 12,166,935</b>	<b>\$ (157,941)</b>	<b>-1.28%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Unidirectional Flushing**

## Non-Potable Water Production & Distribution – Program 53

The Non-Potable Water Production and Distribution Program provides non-potable water to the District's customers safely and cost-effectively. The system includes the Conejo Creek Diversion structure, 49 million gallons of surface storage, 3 wells, 4 pumping stations, 4 reservoirs, 28 fire hydrants, and 23 miles of distribution pipelines. All costs are allocated entirely 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.<br><i>Insufficient buildup of sand.</i>   | <input type="checkbox"/>            |
| Continue annual sandbar removal at the Conejo Creek Diversion.<br><i>Insufficient buildup of sand.</i>   | <input type="checkbox"/>            |
| Inspect and clean Reservoir 1A.  | <input checked="" type="checkbox"/> |
| Complete design for replacement of PS #4 and Ag2 non-potable water tank.   | <input type="checkbox"/>            |
| Complete Phase 2 of SR-10 Well refurbishment.  | <input checked="" type="checkbox"/> |
| Implementation of the well maintenance and rehabilitation program.   | <input checked="" type="checkbox"/> |
| Develop a comprehensive integrated Water Resources Allocation Policy (WRAP) and explore water allocation strategies within the non-potable distribution system.<br><i>Policy development still in process.</i> | <input type="checkbox"/>            |

### Goals for 2026-27

- Continue the annual overhaul of Diversion debris screens.
- Complete annual calibration of 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.
- Begin construction of Pump Station No.4/Ag 2 Tank.



*Recycled Water Serving Valley Agriculture*

## Non-Potable Water Production & Distribution – Program 53

Non-Potable Water Production & Distribution Program 53	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Production</b>								
Water Purchases-Calleguas	\$ 324,272	\$ 423,838	\$ 735,022	\$ 664,537	\$ 454,163	\$ 613,803	\$ (50,734)	-7.63%
Calleguas Fixed Charges	-	-	93,926	125,480	66,436	122,246	(3,234)	-
Conejo Creek Project	816,017	1,113,387	940,490	1,014,104	859,113	889,026	(125,078)	-12.33%
CamSan	132,123	157,354	-	-	-	-	-	-
Production Power	1,003,235	1,090,287	1,073,807	1,308,139	1,055,208	1,020,756	(287,383)	-21.97%
<b>Total Production</b>	<b>\$ 2,275,647</b>	<b>\$ 2,784,866</b>	<b>\$ 2,843,245</b>	<b>\$ 3,112,260</b>	<b>\$ 2,434,920</b>	<b>\$ 2,645,831</b>	<b>\$ (466,429)</b>	<b>-14.99%</b>
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 98,587	\$ 152,495	\$ 90,836	\$ 449,500	\$ 400,000	\$ 463,000	\$ 13,500	3.00%
Professional Services	-	49,565	19,167	49,500	27,000	43,500	(6,000)	-12.12%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 98,587</b>	<b>\$ 202,060</b>	<b>\$ 110,003</b>	<b>\$ 499,000</b>	<b>\$ 427,000</b>	<b>\$ 506,500</b>	<b>\$ 7,500</b>	<b>1.50%</b>
<b>Services &amp; Supplies</b>								
Pipeline Repairs	15,152	104,916	22,997	80,000	80,000	80,000	\$ -	0.00%
Small Tools & Equipment	-	3,478	114	4,500	4,500	4,500	-	0.00%
Materials & Supplies	20,160	26,338	17,267	37,000	35,000	37,000	-	0.00%
Repair Parts & Equipment Maintenance	255,179	433,642	193,655	385,000	300,000	385,000	-	0.00%
Legal Services	-	40,352	11,211	72,000	160,000	160,000	88,000	-
Fees & Charges	1,640	1,893	14,013	19,500	16,500	19,500	-	0.00%
<b>Total Services &amp; Supplies</b>	<b>\$ 292,131</b>	<b>\$ 610,619</b>	<b>\$ 259,257</b>	<b>\$ 598,000</b>	<b>\$ 596,000</b>	<b>\$ 686,000</b>	<b>\$ 88,000</b>	<b>14.72%</b>
<b>Total Operating Expenses</b>	<b>\$ 2,666,365</b>	<b>\$ 3,597,545</b>	<b>\$ 3,212,505</b>	<b>\$ 4,209,260</b>	<b>\$ 3,457,920</b>	<b>\$ 3,838,331</b>	<b>\$ (370,929)</b>	<b>-8.81%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 2,666,365</b>	<b>\$ 3,597,545</b>	<b>\$ 3,212,505</b>	<b>\$ 4,209,260</b>	<b>\$ 3,457,920</b>	<b>\$ 3,838,331</b>	<b>\$ (370,929)</b>	<b>-8.81%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Non-Potable Tank and Pump Station**

## Wastewater Collection & Treatment – Program 57

The Wastewater Collection and Treatment program covers the operation, maintenance, and repair of the Camrosa Water Reclamation Facility (CWRF) and the sewer collection system, which includes 40 miles of collection lines, 6 lift stations, 4 siphon structures, and 1,350 manholes. Each year, two-thirds of the system is hydro-cleaned, and potential trouble spots are identified and video-inspected. 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 expanded the District's available water resources. All program costs are allocated entirely to the wastewater cost center.

### Prior Year Goals

### Achieved

Zero wastewater violations.



*Operational Permits are in good standing. (TDS and Chloride still exceed permit limits at CWRF on occasion).*

Zero sanitary sewer overflows.



Complete construction of permanent ammonia injection system for sequential chlorination.  
Implementation on hold pending CWRF PLC project completion.



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 the refurbishment of Sewer Lift Station No. 4.



Complete construction for the replacement of 7 PLCs at CWRF.



*Construction is in progress.*

Complete construction for rehabilitation of power distribution at CWRF.



*Design is complete. Project on hold pending funding allocation.*

### Prior Year Additional Achievements

Cleaned two-thirds of the collection system.

### Goals for 2026-27

Zero wastewater violations.

Zero sanitary sewer overflows.

Complete annual calibration of all flow meters at CWRF.

Complete replacement of Headwork Influent pumps.

Rehabilitate an additional 40 sewer manholes.

Clean two-thirds of the collection system.

Complete construction of permanent ammonia injection system for sequential chlorination.

Complete construction of PLCs replacement at CWRF.

Complete construction of power distribution replacement at CWRF.

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

Complete construction of Sewer Lift Station No. 2.

## Wastewater Collection & Treatment – Program 57

Wastewater Collection & Treatment Program 57	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Projections FY 2025-26	Proposed Budget FY 2026-27	*Increase (Decrease) over PY	*% Change over PY
<b>Production</b>								
Salinity Management Pipeline-Calleguas	\$ 7,853	\$ 9,134	\$ 11,066	\$ 9,000	\$ 13,041	\$ 15,000	\$ 6,000	66.67%
<b>Total Production</b>	<b>\$ 7,853</b>	<b>\$ 9,134</b>	<b>\$ 11,066</b>	<b>\$ 9,000</b>	<b>\$ 13,041</b>	<b>\$ 15,000</b>	<b>\$ 6,000</b>	<b>66.67%</b>
<b>Contracts &amp; Professional Services</b>								
Outside Contracts	\$ 665,579	\$ 669,624	\$ 950,827	\$ 1,127,000	\$ 1,000,000	\$ 1,134,500	\$ 7,500	0.67%
Professional Services	16,078	18,924	19,083	18,000	50,026	17,879	(121)	-0.67%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 681,657</b>	<b>\$ 688,548</b>	<b>\$ 969,910</b>	<b>\$ 1,145,000</b>	<b>\$ 1,050,026</b>	<b>\$ 1,152,379</b>	<b>\$ 7,379</b>	<b>0.64%</b>
<b>Services &amp; Supplies</b>								
Utilities	\$ 13,980	\$ 15,355	\$ 15,253	\$ 20,000	\$ 16,000	\$ 20,000	\$ -	0.00%
Pipeline Repairs	1,169	-	55,429	30,000	30,000	30,000	-	0.00%
Small Tools & Equipment	582	569	198	5,000	5,000	5,000	-	0.00%
Materials & Supplies	88,738	102,399	110,636	157,500	130,000	157,500	-	0.00%
Repair Parts & Equipment Maintenance	53,784	56,905	55,397	135,000	100,000	135,000	-	0.00%
Dues & Subscriptions	105	-	-	-	-	-	-	-
Fees & Charges	49,145	56,978	31,927	84,500	60,000	84,500	-	0.00%
<b>Total Contracts &amp; Professional Services</b>	<b>\$ 207,503</b>	<b>\$ 232,206</b>	<b>\$ 268,840</b>	<b>\$ 432,000</b>	<b>\$ 341,000</b>	<b>\$ 432,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Operating Expense</b>	<b>\$ 897,013</b>	<b>\$ 929,888</b>	<b>\$ 1,249,816</b>	<b>\$ 1,586,000</b>	<b>\$ 1,404,067</b>	<b>\$ 1,599,379</b>	<b>\$ 13,379</b>	<b>0.84%</b>
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>	<b>\$ 897,013</b>	<b>\$ 929,888</b>	<b>\$ 1,249,816</b>	<b>\$ 1,586,000</b>	<b>\$ 1,404,067</b>	<b>\$ 1,599,379</b>	<b>\$ 13,379</b>	<b>0.84%</b>

\*Compares FY 2026-27 Proposed Budget to FY 2025-26 Adopted Budget



**Camrosa Wastewater Reclamation Facility**

## Fixed Assets FY 2026-27 Summary

The following table lists fixed assets appropriated in the FY 2026-27 budget. Additional fixed assets may be added during the fiscal year as approved by the Board.

Program	Fixed Assets	Description	Proposed Budget FY 2026-27
11	100-27-01	Firewall and Wi-Fi Router Upgrades	40,000
26	100-27-02	Ford F-150 Truck	75,000
<b>Total Fixed Assets</b>			<b>\$ 115,000</b>

Program Allocation:		
Potable Water Program		38,870
Non-Potable Water Program		35,880
Wastewater Program		40,250
<b>Total Fixed Assets</b>		<b>\$ 115,000</b>

## Fixed Assets FY 2026-27 Details

### Fixed Assets

#### **100-27-01      \$40,000      Firewall and Wi-Fi router Upgrades**

The District's current network firewalls are nearing the end of their support life, so the District plans to replace them with newer models that provide faster performance, stronger cyber-threat protection, and greater connection capacity. The District also plans to replace its existing Wi-Fi routers with new access points at the main office, operations office, and Round Mountain Water Treatment Plant (RMWTP) to provide secure wireless access for employees while maintaining a separate guest network. These upgrades will help ensure the District's systems remain secure, reliable, and prepared for future technology needs.

#### **100-27-02      \$75,000      Ford F-150 Truck**

The District provides a work vehicle for its General Manager. The current vehicle, a 2016 Ford F-150 truck with more than 180,000 miles, has reached the end of its useful life and is expected to require significant maintenance. To ensure reliable transportation and avoid additional maintenance costs, replacing it with a similar vehicle is recommended.



**District Service Vehicles**

## [Capital Projects FY 2025-26 Summary](#)

During FY 2025-26, the District completed a number of capital projects that improved potable water, non-potable water, and wastewater operations.

### [Completed General Improvement Capital Projects](#)

General improvement projects included the Fleet Vehicle Replacement.

### [Completed Potable Water Capital Projects](#)

Potable water improvements included the completion of the PV Well Iron/Manganese Removal project.

### [Completed Non-Potable Water Capital Projects](#)

Non-potable projects included the completion of the Ag 3 Tank Replacement and Santa Rosa Well No. 10 Refurbishment projects.

### [Completed Wastewater Capital Projects](#)

Wastewater projects included the completion of the Sewer Lift Read Road MCC, Collection System Hot Spots, Effluent Booster Pump #2, Sewer Lift 1A Pump Replacement, and De-watering Press Projects.



***Wastewater De-Watering Press - Construction Completed in FY 2025-26***

## Closeouts and Carryovers FY 2025-26 Summary

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, 2026, and will be capitalized. Any unspent funds will be returned to the appropriate reserve fund. Ongoing capital projects will carry over into the FY 2026-27 budget.

Project #	Description	Prior FY Budget	FY 2025-26 Budget	Mid-Year Budget	Total Budget	Total Actual / Projected	Carryover	Closeouts De-Obligate	Status
<b>Completed Projects</b>									
<b>General Projects</b>									
400-26-02	Fleet Vehicle Replacement	-	800,000	-	800,000	771,981	-	28,019	Complete
<b>Potable Water Projects</b>									
600-24-01	PV Well Iron/Manganese Removal	2,190,000	-	-	2,190,000	2,190,000	-	-	Complete
600-24-02	Water Quality Sampling Stations - Engineering	40,000	-	-	40,000	-	-	40,000	De-Obligated
650-26-02	Distribution Valve Replacement	-	100,000	-	100,000	15,205	-	84,795	De-Obligated
<b>Non-Potable Water Projects</b>									
750-23-01	AG3 Tank Replacement-Engineering/Const	1,325,000	-	-	1,325,000	1,223,097	-	101,903	Complete
750-25-01	Santa Rosa Well No. 10 Refurbishment	615,000	-	350,000	965,000	752,193	-	212,807	Complete
<b>Wastewater Projects</b>									
550-21-01	Sewer Lift Read Road MCC	360,000	-	-	360,000	282,794	-	77,206	Complete
550-23-01	Collection System Hot Spots	330,000	-	2,100,000	2,430,000	2,180,000	-	250,000	Complete
550-26-02	Effluent Booster Pump #2	-	40,000	-	40,000	34,652	-	5,348	Complete
550-26-03	Sewer Lift 1A Pump Replacement	-	40,000	-	40,000	37,899	-	2,101	Complete
900-18-02	De-watering Press	4,164,100	-	-	4,164,100	3,890,780	-	273,320	Complete
<b>Total Completed</b>		<b>\$ 9,024,100</b>	<b>\$ 980,000</b>	<b>\$ 2,450,000</b>	<b>\$ 12,454,100</b>	<b>\$ 11,378,601</b>	<b>\$ -</b>	<b>\$ 1,075,499</b>	
<b>Carryovers</b>									
<b>General Projects</b>									
400-22-02	Utility Billing System	504,000	-	-	504,000	431,643	72,357	-	Carryover
400-26-03	Centralized Data and Reporting Project	-	-	550,000	550,000	90,000	460,000	-	Carryover
<b>Potable Water Projects</b>									
600-23-01	PV Well #3 - Engineering Phase	230,000	-	-	230,000	184,740	45,260	-	Carryover
600-24-03	New University Well	400,000	-	1,800,000	2,200,000	2,200,000	-	-	Carryover
600-25-02	Pump Station 1-2 @ MS# 8 - Engineering	175,000	-	-	175,000	-	175,000	-	Carryover
600-25-03	Conejo Water Treatment Plant	1,100,000	-	-	1,100,000	916,461	183,539	-	Carryover
650-20-03	Meter Station Control Cabinets	280,000	-	-	280,000	128,077	151,923	-	Carryover
650-21-01	Meter Station 5 and 7 Rehabilitation	290,000	-	-	290,000	208,303	81,697	-	Carryover
650-25-01	4C Hydropneumatic Pump Station	300,000	-	-	300,000	206,146	93,854	-	Carryover
650-25-02	MS#11 & Pressure Relief Stations	330,000	-	-	330,000	-	330,000	-	Carryover
650-25-04	Waterview Software	100,000	-	-	100,000	18,000	82,000	-	Carryover
650-26-01	4C Tank Replacement	-	250,000	-	250,000	150,000	100,000	-	Carryover
<b>Non-Potable Water Projects</b>									
750-25-02	Pump Station No. 4 Replacement	-	325,000	-	325,000	100,000	225,000	-	Carryover
750-25-03	Ag 2 Tank - Engineering Phase	-	105,000	-	105,000	50,000	55,000	-	Carryover
<b>Wastewater Projects</b>									
500-22-01	Ammonia Injection (Sequential Chlorination)	400,000	-	-	400,000	183,188	216,812	-	Carryover
550-24-02	CWRF Influent Pump	350,000	-	-	350,000	325,893	24,107	-	Carryover
550-25-01	CWRF PLC - Engineering Phase	300,000	-	1,500,000	1,800,000	300,000	1,500,000	-	Carryover
550-25-02	CWRF Power Distribution System Rehab-Engineering	200,000	-	50,000	250,000	250,000	-	-	Carryover
550-25-03	Lift Station No. 4	175,000	-	2,000,000	2,175,000	570,168	1,604,832	-	Carryover
550-26-01	Sewer Lift Station No. 2 Refurbishment	-	195,000	40,000	235,000	183,343	51,657	-	Carryover
<b>Total Carryovers</b>		<b>\$ 5,134,000</b>	<b>\$ 875,000</b>	<b>\$ 5,940,000</b>	<b>\$ 11,949,000</b>	<b>\$ 6,495,962</b>	<b>\$ 5,453,038</b>	<b>\$ -</b>	
<b>Total CIPs</b>		<b>\$ 14,158,100</b>	<b>\$ 1,855,000</b>	<b>\$ 8,390,000</b>	<b>\$ 24,403,100</b>	<b>\$ 17,874,563</b>	<b>\$ 5,453,038</b>	<b>\$ 1,075,499</b>	
<b>Fixed Assets</b>									
100-26-01	Truck for Solids Dewatering Press Facility	-	80,000	-	80,000	80,000	-	-	
<b>Total Fixed Assets</b>		<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total CIPs &amp; Fixed Assets</b>		<b>\$ 14,158,100</b>	<b>\$ 1,935,000</b>	<b>\$ 8,390,000</b>	<b>\$ 24,483,100</b>	<b>\$ 17,954,563</b>	<b>\$ 5,453,038</b>	<b>\$ 1,075,499</b>	



**Valencia Well Preliminary Design - Completed in FY 2025-26**

## Capital Projects FY 2025-26 Carryover Details

The following capital projects were appropriated in prior fiscal years and are to be carried forward into the FY 2026-27 budget.

### General Projects

---

**400-22-02    \$504,000                    Utility Billing System**

---

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 2026. This project was included in the 2024 Rate Study.

---

**400-26-03    \$550,000                    Centralized Data and Reporting Project**

---

The Camrosa Water District's Technical Architecture Design (TAD) project establishes a unified, scalable data and reporting platform that replaces manual, spreadsheet-driven processes with an automated, governed architecture that centralizes operational, financial, production, usage, and compliance data to support consistent leadership and regulatory reporting. Informed by extensive cross-department discovery, a full proof of concept, and a comprehensive KPI and architectural framework, the project outlines a two-phase implementation—Phase 1 delivering the core data foundation and initial dashboards, and Phase 2 expanding system coverage and advanced analytics—designed to be completed within a single integrated 12-month program. With the project beginning in May 2026, the expected completion date is April 2027, aligning with the roadmap's defined timeline for full deployment of the centralized data and reporting environment.

### Potable Projects

---

**600-23-01    \$230,000                    PV Well #3 (Valencia Well) - Engineering**

---

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. Drilling of a test well is expected to occur Summer 2026 followed by start of pipeline and facility design beginning Fall/Winter of 2026. This project was included in the 2024 Rate Study.

---

**600-24-03    \$2,200,000                    New University Well**

---

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, District 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. Drilling of the Well and Facility Design was completed in June 2026 with construction expected to begin late Summer 2026, with completion near Summer 2027.

---

**600-25-02    \$175,000                    Pump Station 1 to 2 @MS# 8 – Engineering**

---

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. This project was included in the 2024 rate study.

## Capital Projects Carryover Details (Continued)

---

**600-25-03      \$1,100,000      Conejo Water Treatment Plant**

---

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 final PDR is expected to be completed by July 2026, it will include the development of the initial design and infrastructure requirements, along with detailed project costs.

---

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

---

The District'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 completed by the end of calendar year 2026. 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 2026.

---

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

---

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 June 2027. This project was included in the 2024 rate study.

---

**650-25-04      \$100,000      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 regarding 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.

---

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

---

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. As a result of some geological challenges, Camrosa is in the process of developing alternative site layouts. Once an appropriate site has been selected. The engineering phase is expected to begin late Summer 2026, and design will be completed in Spring 2027. This project was included in the 2024 rate study.

## Capital Projects Carryover Details (Continued)

### Non-Potable Water Projects

---

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

---

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 the Summer of 2028. 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 2026. Additional funding will be requested for the construction phase and estimate the project will be completed by Summer of 2028. This project was included in the 2024 rate study.

### Wastewater Projects

---

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

---

The District'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 The District 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 currently on hold, pending completion of the PLC Replacement at CWRf project, scheduled to be completed by the end of calendar year 2026.

---

**550-24-02      \$350,000      CWRf Influent Pump**

---

Wastewater arrives at CWRf 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 the facility is 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 2026. This project was included as part of the Headworks Improvement project in the 2024 Rate Study.

---

**550-25-01      \$1,800,000      CWRf PLC Replacement & Upgrades**

---

Upgrade and replace the aging PLCs and communication network at CWRf. 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 complete. Construction is expected to begin by the Summer of 2026 and be completed by Spring 2027. This project was included in the 2024 rate study.

## Capital Projects Carryover Details (Continued)

### Wastewater Projects (continued)

#### **550-25-02     \$250,000     CWRP Power Distribution System Rehab – Engineering**

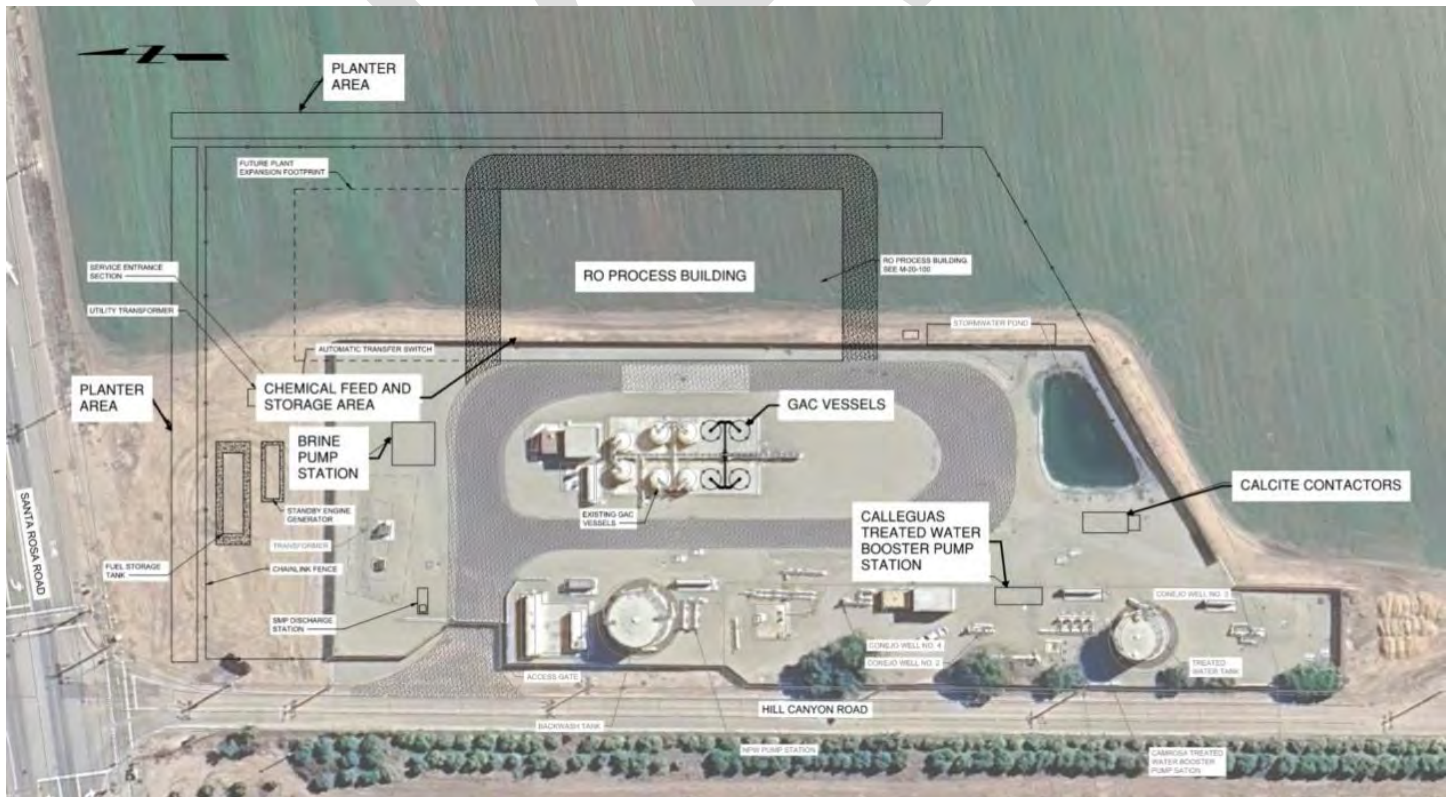
The existing CWRP generator and various electrical equipment are old and in need of replacement to ensure the overall reliability of the generator facility during a power outage. In addition, some building and site improvements will be included in the design of this project. Design is complete and construction is expected to begin in the Winter 2026 and be completed in Winter of 2027. This project was included in the 2024 rate study.

#### **550-25-03     \$2,175,000     Lift Station No. 4**

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 project will be completed by the Spring of 2027. This project was included in the 2024 rate study.

#### **550-26-01     \$235,000     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 is in need of replacement to avoid damage to 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. Design is in progress and expected to be completed in late Summer 2026. Staff will return to the board for additional funding for the construction award, with construction to be completed by 2027. This project was included in the 2024 rate study.



*Preliminary Design for the Conejo Water Treatment Plant*

## Capital Projects FY 2026-27 Summary

The following table lists capital projects appropriated in the FY 2026-27 budget. Additional projects without finalized cost estimates may be added during the fiscal year as approved by the Board.

Capital Projects	Description	Proposed Budget FY 2026-27
<b>General Projects</b>		
400-27-02	Presilla Ridgeline Data Relay	125,000
<i>Total General Projects</i>		<b>\$ 125,000</b>
<b>Potable Water Projects</b>		
650-27-01	Tank 3A Rehabilitation (Engineering 26-27, Construction 27-28)	900,000
650-27-02	Tank 3B Rehabilitation (Engineering 26-27, Construction 28-29)	900,000
650-27-03	Tank 3C Rehabilitation (Engineering 26-27, Construction 29-30)	900,000
650-27-04	Pump Station 1 Rehabilitation	820,000
650-27-05	Distribution Valve Replacement	100,000
<i>Total Potable Water Projects</i>		<b>\$ 3,620,000</b>
<b>Non-Potable Water Projects</b>		
750-27-01	Yucca Pump Station Replacement	745,000
<i>Total Non-Potable Water Projects</i>		<b>\$ 745,000</b>
<i>Total CIPs</i>		<b>\$ 4,490,000</b>

## Capital Projects FY 2026-27 Details

### General Projects

#### **400-27-02    \$125,000                      Presilla Ridgeline Data Relay**

Camrosa currently depends on a cellular connection to transmit Supervisory Control and Data Acquisition (SCADA) data from the Woodcreek and Lynnwood well sites because neither location has line-of-sight access to existing backbone sites typically co-located with District reservoir sites. To improve security and bring all SCADA communications onto internal networks, the proposed project would install a high-speed data repeater linking these wells to Reservoir 1B through a new relay site in the northern Santa Rosa Valley. This relay would replace the existing cellular VPN connection, enhance Automatic Meter Reading (AMR) and SCADA coverage in the region, and provide capacity for future communication needs.

### Potable Water Projects

#### **650-27-01    \$900,000                      Tank 3A Rehabilitation (Engineering 26-27, Construction 27-28)**

The District plans to upgrade Reservoir 3A, a water storage tank built in the 1960s, to ensure it remains safe and reliable during earthquakes. Located adjacent to the Tierra Rejada Golf Course within an avocado ranch, the tank has been shown through engineering studies to fall short of modern seismic standards and to have deteriorated interior and exterior coatings. The project will add a new foundation and anchoring system, improve piping and drainage, replace damaged components, and fully recoat the tank to reduce corrosion and maintain water quality. Additional improvements, such as paving and fencing, will help bring the site up to current standards and extend the tank's service life. This is the engineering phase, which is anticipated to be completed by the end of Fiscal Year (FY) 2026-27. Staff will return to the Board of Directors (Board) for the construction award, which is anticipated to begin in FY 2027-28. This project was included in the 2024 Rate Study.

## Capital Projects FY 2026-27 Details (Continued)

### Potable Water Projects (continued)

---

**650-27-02      \$900,000      Tank 3B Rehabilitation (Engineering 26-27, Construction 28-29)**

---

The District plans to upgrade Reservoir 3B, a water storage tank built in the 1960s, to ensure it remains safe and reliable during earthquakes. Located near the McCrea Ranch YMCA, the tank has been shown through engineering studies to fall short of modern seismic standards and to have deteriorated interior and exterior coatings. The project will add a new foundation and anchoring system, improve piping and drainage, replace damaged components, and fully recoat the tank to reduce corrosion and maintain water quality. Additional improvements, such as paving and fencing, will help bring the site up to current standards and extend the tank's service life. This is the engineering phase, which is anticipated to be completed by the end of FY 2026-27. Staff will return to the Board for the construction award, which is anticipated to begin in FY 2028-29. This project was included in the 2024 Rate Study.

---

**650-27-03      \$900,000      Tank 3C Rehabilitation (Engineering 26-27, Construction 29-30)**

---

The District plans to upgrade Reservoir 3C, a water storage tank built in the 1960s, to ensure it remains safe and reliable during earthquakes. Located at the easterly end of Precilla Road, the tank has been shown through engineering studies to fall short of modern seismic standards and to have deteriorated interior and exterior coatings. The project will add a new foundation and anchoring system, improve piping and drainage, replace damaged components, and fully recoat the tank to reduce corrosion and maintain water quality. Additional improvements, such as paving and fencing, will help bring the site up to current standards and extend the tank's service life. This is the engineering phase, which is anticipated to be completed by the end of FY 2026-27. Staff will return to the Board for the construction award, which is anticipated to begin in FY 2029-30. This project was included in the 2024 Rate Study.

---

**650-27-04      \$820,000      Pump Station 1 Rehabilitation**

---

Pump Station 1, located at the entrance to Calleguas Municipal Water District (CMWD) headquarters, boosts water from CMWD's Meter Station 1 to Camrosa Water District's Reservoir 4A. As the sole water supply for Zone 4A, the station is essential to system reliability. The aging facility requires equipment upgrades and improved weather protection, including the possible addition of a roof. The project will refurbish or replace pumps, motors, valves, piping, and surge tanks, and will also address site needs such as drainage, lighting, and concrete repairs. Design and construction are each expected to take about six months. This project was included in the 2024 Rate Study.

---

**650-27-05      \$100,000      Distribution Valve Replacement**

---

The potable water distribution system includes more than 200 miles of transmission and distribution pipelines, 1,300 mainline valves, and 1,100 fire hydrant valves. Most valves were installed in the late 1960s and 1970s. The Operations and Maintenance Department replaces valves when they are stuck or damaged and during routine or emergency pipeline repairs. This project will be completed by the end of FY 2026-27. This project was included in the 2024 Rate Study.

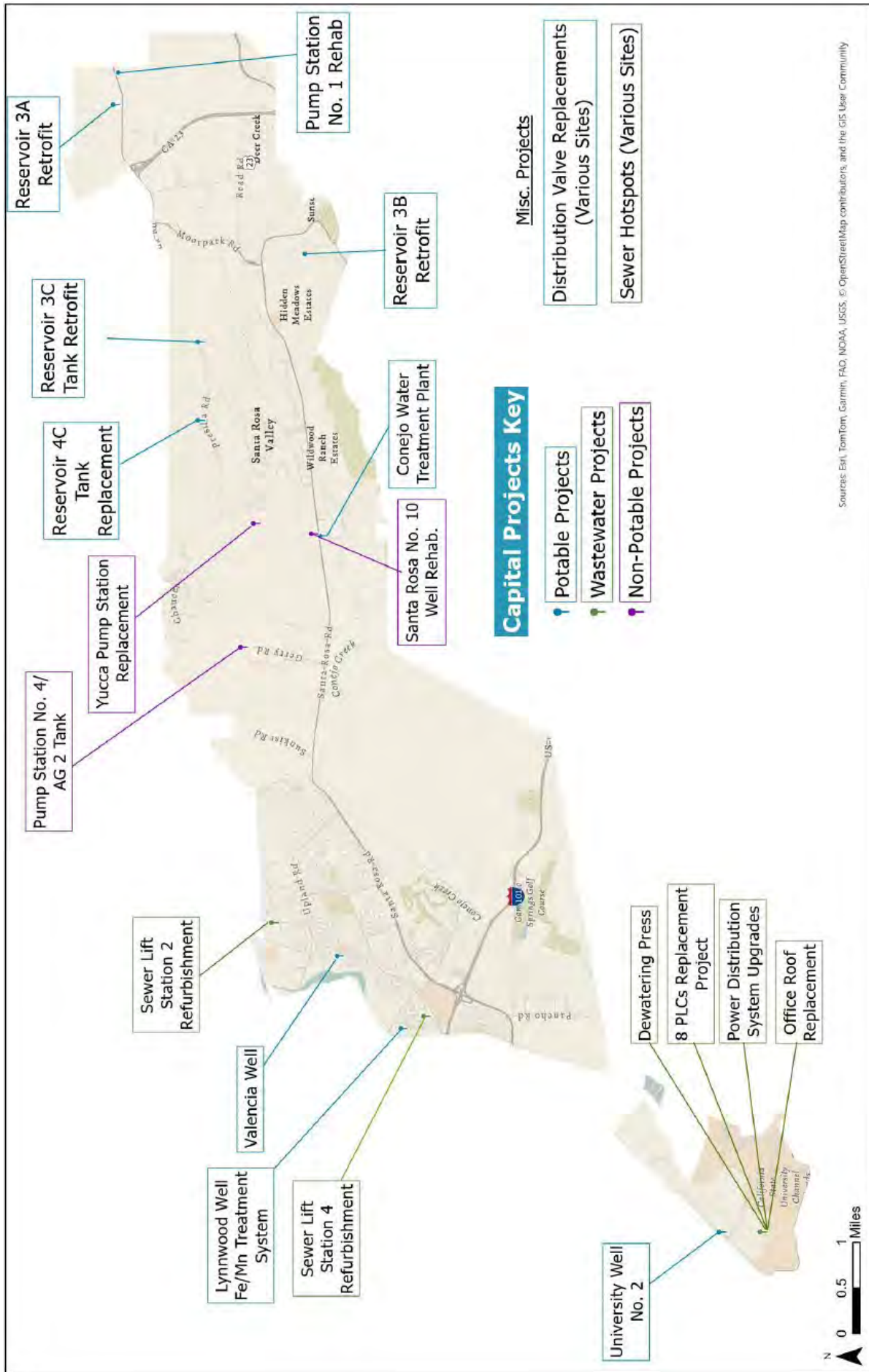
### Non-Potable Water Projects

---

**750-27-01      \$745,000      Yucca Pump Station Replacement**

---

The Yucca Pump Station, located on Yucca Drive next to the Yucca Tank, helps keep water pressure stable for nearby agricultural users. Originally acquired from a dissolved local water company, the station is more than 26 years old and relies on outdated equipment that cannot connect to the District's modern control systems. It also lacks basic security features and emergency backup power. To improve reliability and safety, the District plans to replace the aging system with a modern pump unit that includes updated controls, enhanced security, and standby power.



## Five-Year Capital Outlay Forecast

The five-year capital outlay projects are planned efforts intended to help the District increase local water supply reliability, reduce imported water purchases, and maintain, rehabilitate, and replace critical infrastructure assets.

The 2024 Comprehensive Rate Study incorporated many of these projects into the rate model to establish the five-year schedule of rates and fees. As part of the ongoing Integrated Master Plan development, feasibility studies, Preliminary Design Reports (PDRs), and Benefit-Cost Analyses (BCAs) will further refine cost estimates and help the Board prioritize projects. Funds will not be appropriated from reserves until projects receive Board approval.

The following schedules reflect when budget appropriation requests will likely be presented to the Board for approval and are not intended for cash flow analysis.

### Potable Water Program Projects

No.	Project Description	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32	Total
<b>1</b>	<b>Potable Water Facilities/Tanks</b>							
2	Tank 4C and Hydropneumatic Pump Station @ Tank 4C Replacement		4,000,000					4,000,000
3	Tank 3A Rehabilitation	900,000	1,800,000					2,700,000
4	Tank 3B Rehabilitation	900,000		1,200,000				2,100,000
5	Tank 3C Rehabilitation	900,000			1,200,000			2,100,000
6	New 3 MG Tank and Transmission Line in Zone 1				3,400,000	18,900,000		22,300,000
<b>7</b>	<b>Potable Water Facilities/Pump Stations</b>							
8	WSA Phase 1 New Pump Stations			3,200,000	7,300,000	7,000,000		17,500,000
9	Pump Station 1 Rehabilitation	820,000						820,000
10	Pump Station 2 Rehabilitation		700,000					700,000
11	Pump Station 3 Rehabilitation			800,000				800,000
12	Pump Station 5 Rehabilitation				200,000	2,000,000		2,200,000
13	Conejo Boosters Rehabilitation						7,700,000	7,700,000
14	Highland Pump Station Rehabilitation						1,900,000	1,900,000
<b>15</b>	<b>Potable Water Facilities/Pipelines</b>							
16	Distribution Valve Replacement Program	100,000	100,000	100,000	100,000	100,000	100,000	600,000
<b>18</b>	<b>Potable Water Facilities/Wells</b>							
19	New University Well #2	2,500,000						2,500,000
20	New PV Well # 3	4,000,000	20,200,000					24,200,000
21	Penny Well Rehabilitation		160,000	740,000				900,000
<b>22</b>	<b>Potable Water Facilities/Treatment</b>							
23	Conejo Wellfield RO Treatment, GAC Expansion, and Calleguas Connection	3,700,000	1,000,000	59,500,000				64,200,000
<b>24</b>	<b>Potable Water Facilities/General</b>							
25	Meter Station Replacement Program		210,000	140,000				350,000
26	VFD Replacement Program		90,000	60,000				150,000
27	New Sampling Stations	95,000	95,000	95,000	95,000	95,000	95,000	570,000
<b>28</b>	<b>Total Potable Water Projects</b>	<b>\$ 13,915,000</b>	<b>\$ 28,355,000</b>	<b>\$ 65,835,000</b>	<b>\$ 12,295,000</b>	<b>\$ 28,095,000</b>	<b>\$ 9,795,000</b>	<b>\$ 158,290,000</b>

## Five-Year Capital Outlay Forecast (Continued)

### Non-Potable Water Program Projects

No.	Project Description	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32	Total
1	<b>Non-Potable Water Facilities/Tanks</b>							
2	Yucca Tank Replacement		150,000	900,000				1,050,000
3	<b>Non-Potable Water Facilities/Pump Stations</b>							
4	Yucca Pump Station Rehabilitation	745,000	565,000					1,310,000
5	AG2 Tank and Pump Station #4 Replacement	300,000	3,000,000					3,300,000
6	Ponds Pump Station Rehabilitation		2,500,000	12,000,000				14,500,000
7	Rosita Pump Station Rehabilitation			750,000	2,250,000			3,000,000
8	Santa Rosa Pump House Rehabilitation					500,000	3,000,000	3,500,000
9	<b>Non-Potable Water Facilities/Wells</b>							
10	SR-9 Well Rehabilitation			300,000	1,300,000			1,600,000
11	VFD Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	150,000
12	MCC Replacement Program	178,000	178,000	178,000	178,000	178,000	178,000	1,068,000
13	<b>Total Non-Potable Water Projects</b>	<b>\$ 1,248,000</b>	<b>\$ 6,418,000</b>	<b>\$ 14,153,000</b>	<b>\$ 3,753,000</b>	<b>\$ 703,000</b>	<b>\$ 3,203,000</b>	<b>\$ 29,478,000</b>

### Wastewater Program Projects

No.	Project Description	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32	Total
1	<b>Wastewater Facilities/CWRF</b>							
3	Power Distribution System at CWRF Rehabilitation	2,200,000						2,200,000
4	Headworks Rehabilitation				450,000			450,000
5	Effluent Pump Station Rehabilitation			405,000	4,300,000			4,705,000
6	RAS/WAS Pump Station Rehabilitation				180,000	600,000		780,000
7	Effluent Line Replacement						850,000	850,000
8	<b>Wastewater Facilities/Lift Stations</b>							
9	Lift Station #2 Rehabilitation	2,000,000						2,000,000
10	Lift Station #1 Rehabilitation	150,000	1,100,000					1,250,000
11	Read Road Lift Station Rehabilitation		170,000	1,200,000				1,370,000
12	Lift Station #3 Rehabilitation				190,000	1,700,000		1,890,000
	<b>Total Wastewater Projects</b>	<b>\$ 4,350,000</b>	<b>\$ 1,270,000</b>	<b>\$ 1,605,000</b>	<b>\$ 5,120,000</b>	<b>\$ 2,300,000</b>	<b>\$ 850,000</b>	<b>\$ 15,495,000</b>

## Five-Year Financial Forecast

The District has incorporated a five-year financial forecast into the FY 2026–27 Operating and Capital Budget. The forecast expands on the operating budget by projecting operational results, planned improvement and replacement projects, and fund-specific reserve balances over the next five years.

### Water Program Operating Budget

The water program combines the operating budgets for both potable and non-potable water services. The debt service coverage ratio is measured using the combined budget of these two programs, with a minimum requirement of 1.15. The five-year forecast shows that the water program meets and exceeds this required ratio.

Combined Water Program Operations						
Water Program Revenue	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Water Program Revenue</b>						
<b>Operating Revenue</b>						
Water Sales						
Potable	13,856,900	14,688,314	15,569,613	16,503,790	17,494,017	18,543,658
Recycle/Non-Potable	3,834,196	4,856,100	4,857,900	4,859,600	4,861,400	4,861,400
Water Sales to PV	1,706,202	1,744,818	1,797,079	1,851,063	1,906,587	2,629,372
Meter Service Charge	3,841,900	4,419,028	5,014,968	5,694,255	6,467,959	7,349,981
Special Services	110,000	110,000	110,000	110,000	110,000	110,000
Pump Zone/Miscellaneous	37,080	37,080	37,080	37,080	37,080	37,080
<b>Total Operating Revenue</b>	<b>\$ 23,386,278</b>	<b>\$ 25,855,340</b>	<b>\$ 27,386,640</b>	<b>\$ 29,055,788</b>	<b>\$ 30,877,043</b>	<b>\$ 33,531,491</b>
<b>Non-Operating Revenue</b>						
Property Tax	982,500	982,500	982,500	982,500	982,500	982,500
Interest Income	1,206,000	1,206,000	1,206,000	1,206,000	1,206,000	1,206,000
Rate Stabilization Contribution	862,618	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 3,051,118</b>	<b>\$ 2,188,500</b>	<b>\$ 2,188,500</b>	<b>\$ 2,188,500</b>	<b>\$ 2,188,500</b>	<b>\$ 2,188,500</b>
<b>Total Water Program Revenue</b>	<b>\$ 26,437,396</b>	<b>\$ 28,043,840</b>	<b>\$ 29,575,140</b>	<b>\$ 31,244,288</b>	<b>\$ 33,065,543</b>	<b>\$ 35,719,991</b>
<b>Water Program Expenditures</b>						
Water Purchases	8,134,859	9,608,564	10,277,946	11,131,199	6,330,964	6,763,816
Pumping & Production Power	2,307,331	2,368,479	2,401,706	2,435,920	3,012,498	3,050,201
Operations and Maintenance	12,365,413	12,767,289	13,709,226	14,681,776	15,158,933	15,651,599
<b>Total Water Program Expenses</b>	<b>\$ 22,807,604</b>	<b>\$ 24,744,332</b>	<b>\$ 26,388,878</b>	<b>\$ 28,248,895</b>	<b>\$ 24,502,396</b>	<b>\$ 25,465,615</b>
<b>Rate Stabilization Contribution</b>	60,000	60,000	60,000	60,000	60,000	60,000
<b>CalPERS UAL Contribution</b>	195,000	195,000	195,000	195,000	195,000	195,000
<b>Capital Replacement Fund Contribution</b>	2,500,000	2,180,000	2,330,000	2,430,000	8,300,000	10,120,000
<b>Debt Service Obligation</b>						
2011A/2016 Water and Wastewater Project	852,231	858,619	859,181	855,257	855,103	343,300
New Bonds	-	-	-	-	-	-
<b>Total Debt Services</b>	<b>\$ 852,231</b>	<b>\$ 858,619</b>	<b>\$ 859,181</b>	<b>\$ 855,257</b>	<b>\$ 855,103</b>	<b>\$ 343,300</b>
<b>Net Operating Results less Debt Service</b>	<b>\$ 22,561</b>	<b>\$ 5,890</b>	<b>\$ (257,920)</b>	<b>\$ (544,864)</b>	<b>\$ (846,956)</b>	<b>\$ (463,924)</b>
<b>Debt Service Coverage Ratio</b>	<b>4.26</b>	<b>3.84</b>	<b>3.71</b>	<b>3.50</b>	<b>10.01</b>	<b>29.87</b>

## Potable Water Program Operating Budget

### Assumptions:

**Water Revenue.** The commodity and meter service charge revenue projections incorporate the adopted rates through July 2028. The outer years of the forecast reflect 6% and 14% increases, respectively.

**Continued Increased Cost of Imported Water.** MWD and CMWD have prepared long-range finance plans that provide projected imported water rates. The District's adopted five-year rate schedule incorporated the increase of imported water through June 2029. The forecast assumes a pass-thru of the cost increase of imported water beginning in FY 2028-29 assuming the Board will adjust rates for these increases to the cost of imported water.

**Continued Increased Costs of Imported Fixed Charges.** In addition to the projected imported Tier 1 rate increases from MWD and CMWD, increases are also projected for the fixed charges, which is a combination of a Capacity Charge and a Readiness-to-Serve Charge. The District's adopted five-year rate schedule incorporated the increase of imported water through June 2029. The forecast assumes a pass-thru of the cost increase of imported fixed charges beginning in FY 2028-29 assuming the board will adjust rates for these increases to the cost of imported water fixed charges.

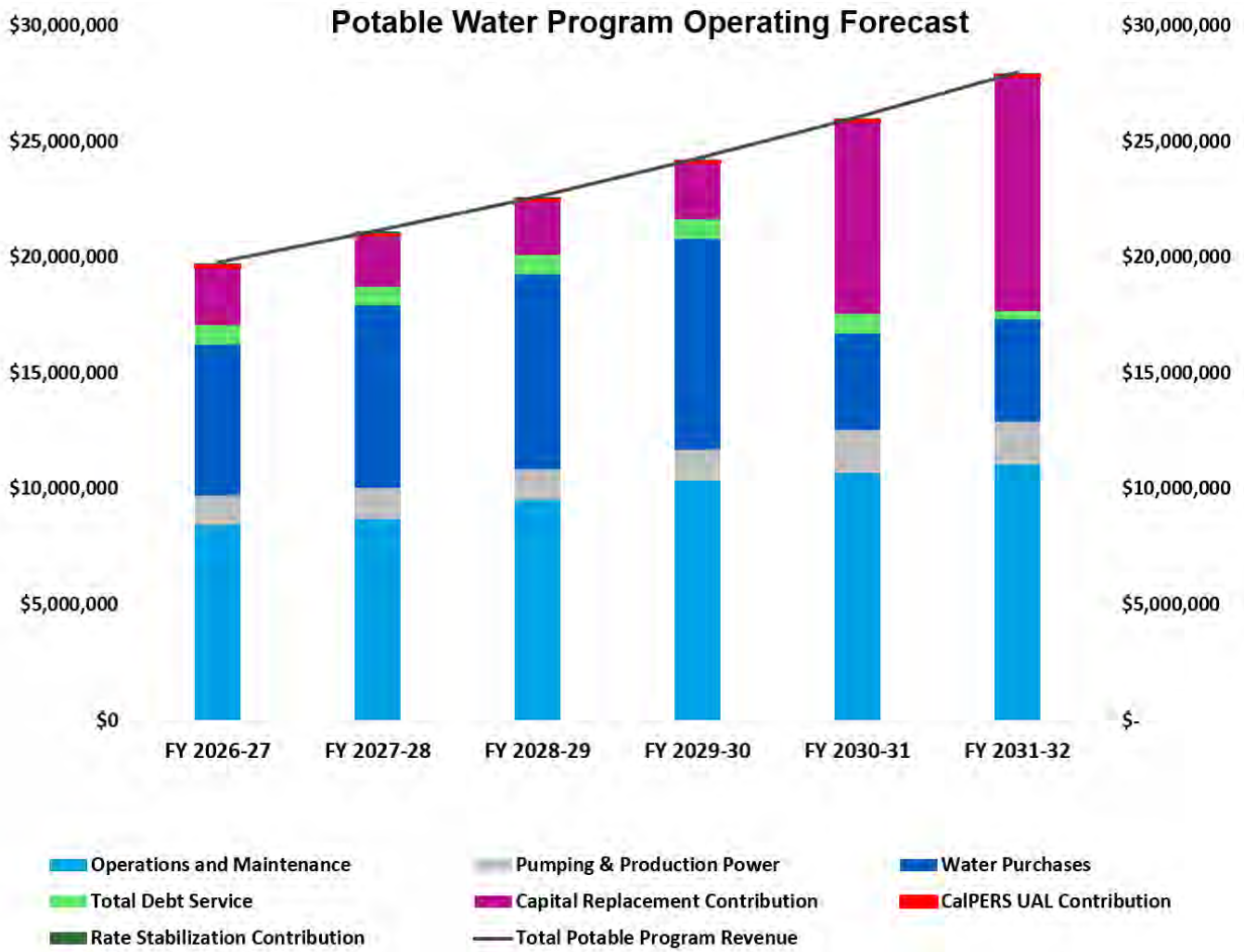
**Reduction of Imported Water Purchases.** The FY 2026-27 operating budget blend ratio of imported water is currently at 38%. The completion of local water resource projects coming into service will reduce imported water purchases to 13% in FY 2030-31. Optimizing and maintaining our other local potable sources (the RMWTP, Lynnwood Well, Penny Well, Tierra Rejada Well, GAC treatment facility, etc.) is critical to keeping imported volumes and costs low.

**Increase in Pumping & Production Power.** As a result of the development of the local water resource projects, local production power and pumping power costs will increase.

**Bond Issuance:** As highlighted, the forecast does not reflect a bond issuance or the associated new debt service in the forecast as further analysis and discussion is needed. The District has engaged a financial consultant to review funding options for capital projects and recommendations will be presented to the Board at a future date for discussion and approval.

Potable Water Program	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Operating Revenue</b>						
Potable Water Sales	13,856,900	14,688,314	15,569,613	16,503,790	17,494,017	18,543,658
Water Sales to PV CamSan	565,066	582,018	599,479	617,463	635,987	655,067
Meter Service Charge	3,730,200	4,252,428	4,847,768	5,526,455	6,300,159	7,182,181
Special Services	60,000	60,000	60,000	60,000	60,000	60,000
Pump Zone/Miscellaneous	21,080	21,080	21,080	21,080	21,080	21,080
<b>Total Operating Revenue</b>	<b>\$ 18,233,246</b>	<b>\$ 19,603,840</b>	<b>\$ 21,097,940</b>	<b>\$ 22,728,788</b>	<b>\$ 24,511,243</b>	<b>\$ 26,461,986</b>
<b>Non-Operating Revenue</b>						
Property Tax	589,500	589,500	589,500	589,500	589,500	589,500
Interest Income	940,000	940,000	940,000	940,000	940,000	940,000
<b>Total Non-Operating Revenue</b>	<b>\$ 1,529,500</b>	<b>\$ 1,529,500</b>	<b>\$ 1,529,500</b>	<b>\$ 1,529,500</b>	<b>\$ 1,529,500</b>	<b>\$ 1,529,500</b>
<b>Total Potable Program Revenue</b>	<b>\$ 19,762,746</b>	<b>\$ 21,133,340</b>	<b>\$ 22,627,440</b>	<b>\$ 24,258,288</b>	<b>\$ 26,040,743</b>	<b>\$ 27,991,486</b>
<b>Potable Program Expenditures</b>						
Water Purchases	6,509,784	7,889,234	8,421,070	9,125,773	4,165,104	4,424,687
Pumping & Production Power	1,286,576	1,314,549	1,313,523	1,312,371	1,852,434	1,852,434
Operations and Maintenance	8,435,304	8,709,451	9,519,509	10,355,893	10,692,459	11,039,964
<b>Total Potable Program Expenses</b>	<b>\$ 16,231,664</b>	<b>\$ 17,913,234</b>	<b>\$ 19,254,102</b>	<b>\$ 20,794,037</b>	<b>\$ 16,709,997</b>	<b>\$ 17,317,085</b>
<b>Rate Stabilization Contribution</b>	60,000	60,000	60,000	60,000	60,000	60,000
<b>CalPERS UAL Contribution</b>	126,750	126,750	126,750	126,750	126,750	126,750
<b>Capital Replacement Contribution</b>	2,500,000	2,180,000	2,330,000	2,430,000	8,300,000	10,120,000
<b>Debt Service Obligation</b>						
2011A/2016 Water and Wastewater Project	821,771	827,793	828,402	824,503	824,503	343,300
New Debt	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 821,771</b>	<b>\$ 827,793</b>	<b>\$ 828,402</b>	<b>\$ 824,503</b>	<b>\$ 824,503</b>	<b>\$ 343,300</b>
<b>Net Operating Results less Debt Service</b>	<b>\$ 22,562</b>	<b>\$ 25,563</b>	<b>\$ 28,186</b>	<b>\$ 22,998</b>	<b>\$ 19,493</b>	<b>\$ 24,351</b>

The following chart shows a graphical representation of the Potable Water Operating Fund. The chart shows that the District should meet the projected revenue requirements through the adopted rates, pass-thru adjustments, and local water resource projects.



**Round Mountain Water Treatment Plant Operations**

## Potable Water Program Reserves

The long-term financial forecast of the Potable Water Program's operating budget reflects a contribution to the Potable Capital Replacement Fund through the Net Operating Results. Staff has incorporated anticipated capital outlay projects that will occur in the five-year financial forecast and require the use of the reserve funds.

**Capital Replacement Contribution.** The capital replacement contribution is budgeted in the Potable Water Program and transferred to the Capital Replacement Fund for replacement of aging infrastructure.

**Bond Issuance and Grant Funding:** As highlighted, the forecast does not reflect a bond issuance in the forecast as further analysis and discussion is needed. The District has engaged a financial consultant to review funding options for capital projects and recommendations will be presented to the Board at a future meeting for discussion and approval.

**Fund Balance.** The projected fund balance in FY 2031-32 shows a \$108 million deficit. The 2024 rate study set a target level of \$8 million by the end of the fifth year of rate increases. Based on the capital outlay projects, the potable replacement will fund a portion of the improvement projects as a result of the depletion of the Capital Improvement Fund. Should development occur this would provide developer contributions towards these projects.

The following tables depict the Potable Water Program's sources and uses of the reserve funds of the Potable Water Capital Replacement and Potable Water Capital Improvement Fund.

### Potable Water Capital Replacement and Capital Improvement Funds

Potable Water Capital Replacement Fund	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Source of Funds</b>						
Capital Replacement Contribution	2,500,000	2,180,000	2,330,000	2,430,000	8,300,000	10,120,000
Bond Proceeds	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 2,500,000</b>	<b>\$ 2,180,000</b>	<b>\$ 2,330,000</b>	<b>\$ 2,430,000</b>	<b>\$ 8,300,000</b>	<b>\$ 10,120,000</b>
<b>Use of Funds</b>						
Replacement Projects	3,620,000	7,060,000	3,040,000	1,500,000	2,100,000	9,700,000
General Projects/Fixed Assets	38,870	33,800	33,800	33,800	33,800	33,800
Transfer from Potable Water Capital Improvement	9,156,250	21,295,000	62,795,000	10,795,000	25,995,000	95,000
<b>Total Uses</b>	<b>\$ 12,815,120</b>	<b>\$ 28,388,800</b>	<b>\$ 65,868,800</b>	<b>\$ 12,328,801</b>	<b>\$ 28,128,802</b>	<b>\$ 9,828,803</b>
Net Annual Cash Balance	(10,315,120)	(26,208,800)	(63,538,800)	(9,898,801)	(19,828,802)	291,197
Beginning Unrestricted Fund Balance	21,837,115	11,521,995	(14,686,805)	(78,225,605)	(88,124,406)	(107,953,208)
<b>Net Cumulative Fund Balance</b>	<b>\$ 11,521,995</b>	<b>\$ (14,686,805)</b>	<b>\$ (78,225,605)</b>	<b>\$ (88,124,406)</b>	<b>\$ (107,953,208)</b>	<b>\$ (107,662,011)</b>

Potable Water Capital Improvement Fund	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Source of Funds</b>						
Grant Funds	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Use of Funds</b>						
Improvement Projects	10,295,000	21,295,000	62,795,000	10,795,000	25,995,000	95,000
Transfer to Capital Replacement Fund	(9,156,250)	(21,295,000)	(62,795,000)	(10,795,000)	(25,995,000)	(95,000)
<b>Total Uses</b>	<b>\$ 1,138,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Annual Cash Balance	(1,138,750)	-	-	-	-	-
Mitigation & In-Lieu Fee Fund Balance	719,215	-	-	-	-	-
Beginning Unrestricted Fund Balance	419,535	-	-	-	-	-
<b>Net Cumulative Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Combined Capital Fund Balance</b>	<b>\$ 11,521,995</b>	<b>\$ (14,686,805)</b>	<b>\$ (78,225,605)</b>	<b>\$ (88,124,406)</b>	<b>\$ (107,953,208)</b>	<b>\$ (107,662,011)</b>

Note: The five-year forecast reflects capital projects timelines at the time the budget document was produced. To address the projected negative Fund Balance, the District has engaged a financial consultant to review options including bond financing, grant funding, and potential rate adjustments. Recommendations will be presented to the Board at a future meeting for discussion and approval.

## Non-Potable Water Program Operating Budget

### Assumptions:

**Water Revenue.** The commodity and meter service charge revenue projections incorporate the contractual customers to begin paying the same rates as the District's non-potable customers in FY 2027-28. The operating budget will likely require a rate adjustment to offset the larger deficit beginning in FY 2028-29. The rate study completed in 2024 did not include rate adjustments for the Non-Potable Water Program.

**Rate Stabilization Fund Contribution.** The Non-Potable Water Program for FY 2026-27 will require a contribution from the Rate Stabilization fund to balance the budget and will be fully exhausted. A Cost of Service Analysis may be needed and recommendations will be presented to the Board at a future date for discussion and approval.

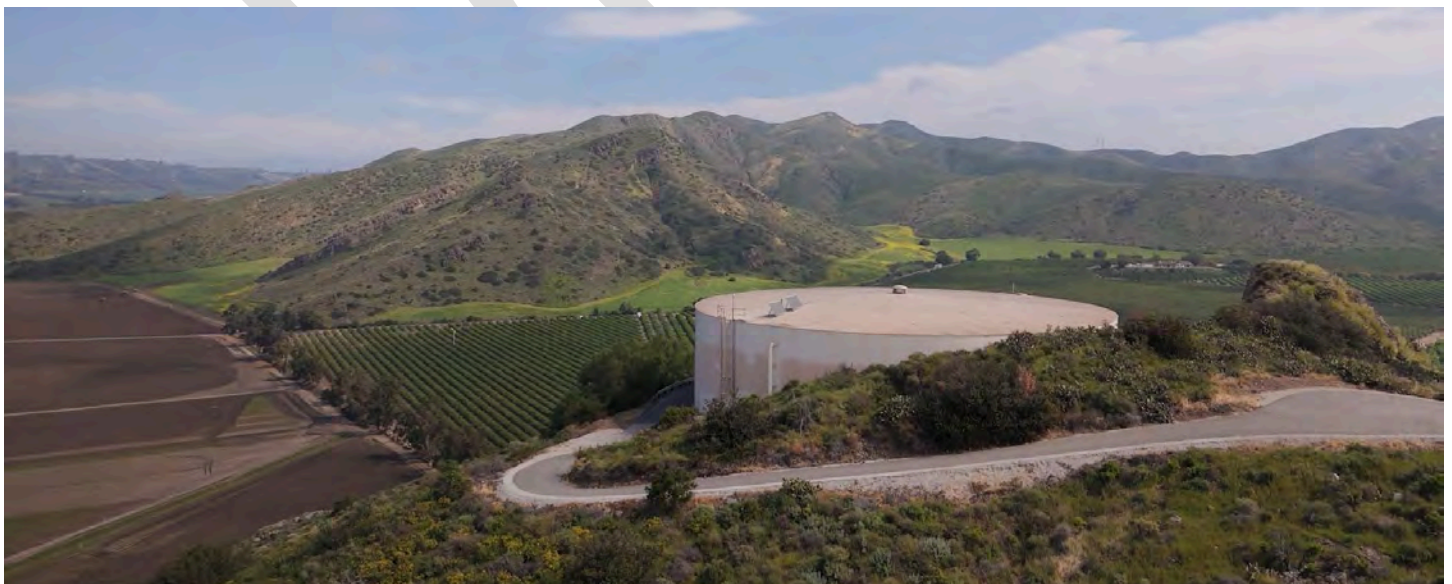
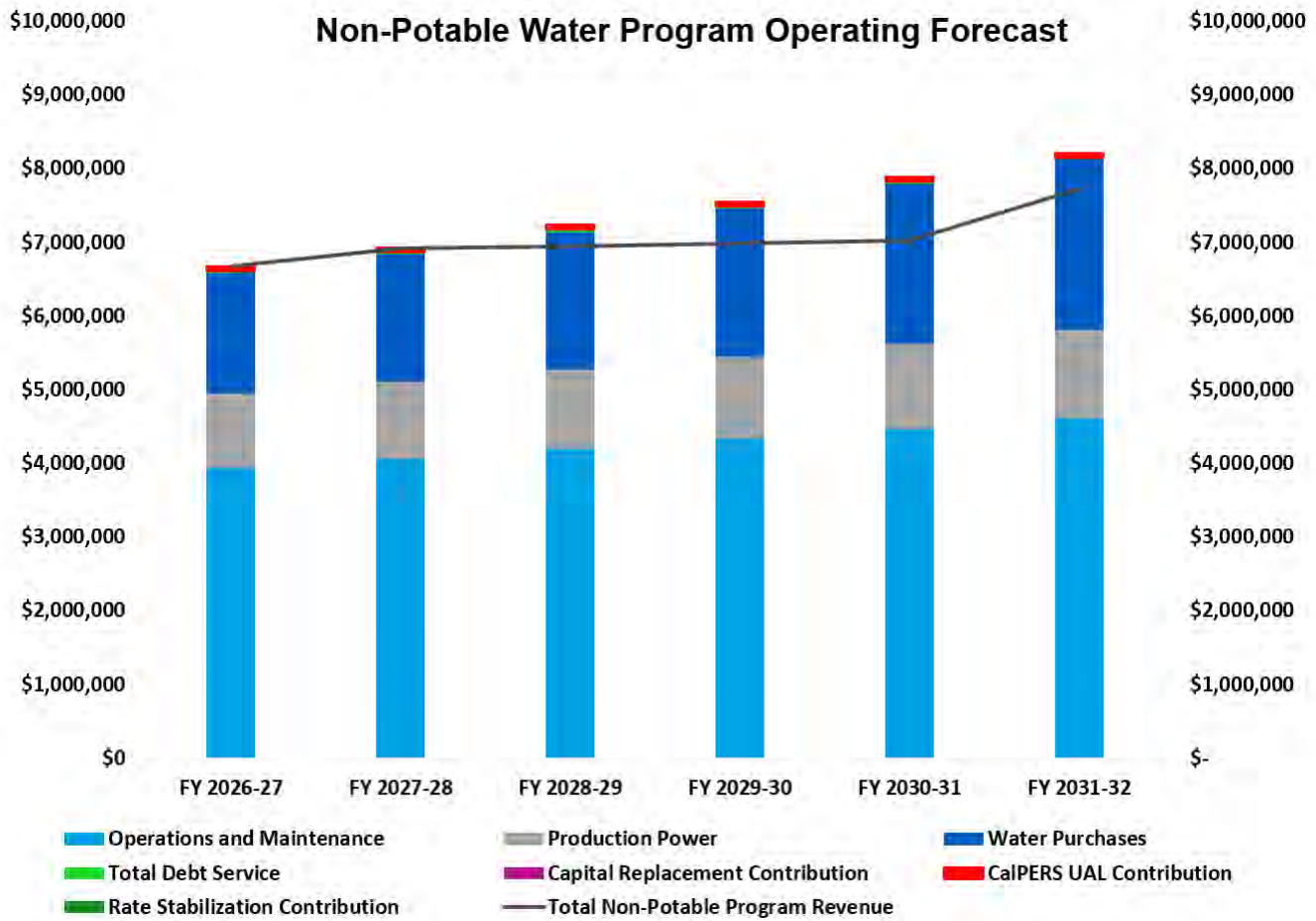
**Water Purchases.** Is a combination of the volumetric and fixed charges from MWD and CMWD described below, in addition to the cost of Conejo Creek Project (CCP) water purchases from the City of Thousand Oaks. The forecast assumes CCP water purchase costs will increase by 3% per year.

**Continued Increased Cost of Imported Water.** MWD and CMWD have prepared long-range finance plans that provide projected imported water rates. The forecast assumes a pass-thru of the cost increase of imported water beginning in FY 2028-29 assuming the Board will adjust rates for the increased cost of imported water.

**Continued Increased Costs of Imported Fixed Charges.** In addition to the projected imported Tier 1 rate increases from MWD and CMWD, increases are also projected for the fixed charges, which is a combination of a Capacity Charge and a Readiness-to-Serve Charge. The forecast assumes a pass-thru of the cost increase of imported fixed charges beginning in FY 2028-29 assuming the Board will adjust rates for the increased cost of imported fixed charges.

Non-Potable Water Program	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Operating Revenue</b>						
Recycle/Non-Potable	3,834,196	4,856,100	4,857,900	4,859,600	4,861,400	4,861,400
Water Sales to PV	1,141,136	1,162,800	1,197,600	1,233,600	1,270,600	1,974,305
Meter Service Charge	111,700	166,600	167,200	167,800	167,800	167,800
Special Services	50,000	50,000	50,000	50,000	50,000	50,000
Pump Zone/Miscellaneous	16,000	16,000	16,000	16,000	16,000	16,000
<b>Total Operating Revenue</b>	<b>\$ 5,153,032</b>	<b>\$ 6,251,500</b>	<b>\$ 6,288,700</b>	<b>\$ 6,327,000</b>	<b>\$ 6,365,800</b>	<b>\$ 7,069,505</b>
<b>Non-Operating Revenue</b>						
Property Tax	393,000	393,000	393,000	393,000	393,000	393,000
Interest Income	266,000	266,000	266,000	266,000	266,000	266,000
Rate Stabilization Transfer-In	862,618	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 1,521,618</b>	<b>\$ 659,000</b>	<b>\$ 659,000</b>	<b>\$ 659,000</b>	<b>\$ 659,000</b>	<b>\$ 659,000</b>
<b>Total Non-Potable Program Revenue</b>	<b>\$ 6,674,650</b>	<b>\$ 6,910,500</b>	<b>\$ 6,947,700</b>	<b>\$ 6,986,000</b>	<b>\$ 7,024,800</b>	<b>\$ 7,728,505</b>
<b>Non-Potable Program Expenditures</b>						
Water Purchases	1,625,075	1,719,330	1,856,876	2,005,426	2,165,860	2,339,129
Production Power	1,020,756	1,053,930	1,088,183	1,123,549	1,160,064	1,197,767
Operations and Maintenance	3,930,109	4,057,838	4,189,717	4,325,883	4,466,474	4,611,635
<b>Total Non-Potable Program Expenses</b>	<b>\$ 6,575,940</b>	<b>\$ 6,831,098</b>	<b>\$ 7,134,776</b>	<b>\$ 7,454,858</b>	<b>\$ 7,792,399</b>	<b>\$ 8,148,530</b>
<b>Rate Stabilization Contribution</b>						
CalPERS UAL Contribution	68,250	68,250	68,250	68,250	68,250	68,250
Capital Replacement Contribution	-	-	-	-	-	-
<b>Debt Service Obligation</b>						
2011A/2016 Water and Wastewater Project	30,460	30,826	30,779	30,754	30,600	-
<b>Total Debt Service</b>	<b>\$ 30,460</b>	<b>\$ 30,826</b>	<b>\$ 30,779</b>	<b>\$ 30,754</b>	<b>\$ 30,600</b>	<b>\$ -</b>
<b>Net Operating Results less Debt Service</b>	<b>\$ 0</b>	<b>\$ (19,674)</b>	<b>\$ (286,105)</b>	<b>\$ (567,862)</b>	<b>\$ (866,449)</b>	<b>\$ (488,275)</b>

The following chart shows a graphical representation of the Non-Potable Water Program Operating Fund. The chart shows that the District is projected to not meet the projected revenue requirements through rates, pass-thru adjustments, and the use of rate stabilization fund contributions beginning FY 2027-28. The program only reflects a minimal contribution to the CalPERS UAL and no contribution to the Capital Replacement Fund or Rate Stabilization Funds.



**Zone 1 Storage Reservoir**

## Non-Potable Water Program Reserves

The long-term financial forecast of the Non-Potable Water Program’s operating budget does not reflect a contribution to the Non-Potable Water Capital Replacement Fund as the Net Operating Results are insufficient. Staff has incorporated anticipated capital outlay projects that will occur in the five-year financial forecast and the use of the Non-Potable Water Capital Replacement Funds. The Non-Potable Water Program does not have developer connection fees; therefore the non-potable capital improvement fund is not reflected.

The following table depicts the Non-Potable Water Program Capital Replacement Fund sources and uses of the reserve funds. Note the reserve fund projects a deficit in FY 2027-28. To address the deficit, a Cost of Service Analysis may be needed and/or forecasted projects may be deferred. Recommendations will be presented to the Board at a future meeting for discussion and approval. The target value for the replacement fund is \$2,097,800.

Non-Potable Capital Replacement Fund	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Source of Funds</b>						
Capital Replacement Contribution	-	-	-	-	-	-
RSF Transfer In	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Use of Funds</b>						
Contribution to Rate Stabilization Fund	862,618	-	-	-	-	-
Replacement Projects	1,248,000	6,418,000	14,153,000	3,753,000	703,000	3,203,000
General Projects/Fixed Assets	31,200	31,200	31,200	31,200	31,200	87,700
<b>Total Uses</b>	<b>\$ 2,141,818</b>	<b>\$ 6,449,200</b>	<b>\$ 14,184,200</b>	<b>\$ 3,784,200</b>	<b>\$ 734,200</b>	<b>\$ 3,290,700</b>
Net Annual Cash Balance	(2,141,818)	(6,449,200)	(14,184,200)	(3,784,200)	(734,200)	(3,290,700)
In-lieu Fee Fund Balance	-	-	-	-	-	-
Beginning Unrestricted Fund Balance	4,224,431	2,082,613	(4,366,587)	(18,550,787)	(22,334,987)	(23,069,187)
<b>Net Cumulative Fund Balance</b>	<b>\$ 2,082,613</b>	<b>\$ (4,366,587)</b>	<b>\$ (18,550,787)</b>	<b>\$ (22,334,987)</b>	<b>\$ (23,069,187)</b>	<b>\$ (26,359,887)</b>

Note: The five-year forecast reflects capital projects timelines at the time the budget document was produced. To address the projected negative Fund Balance, the District will analyze the drivers of the negative Net Operating Results, which may include the need for a Cost of Service Analysis. Recommendations will be presented to the Board at a future meeting for discussion and approval.



**Conejo Creek Diversion**

## Wastewater Program Operating Budget

### Assumptions:

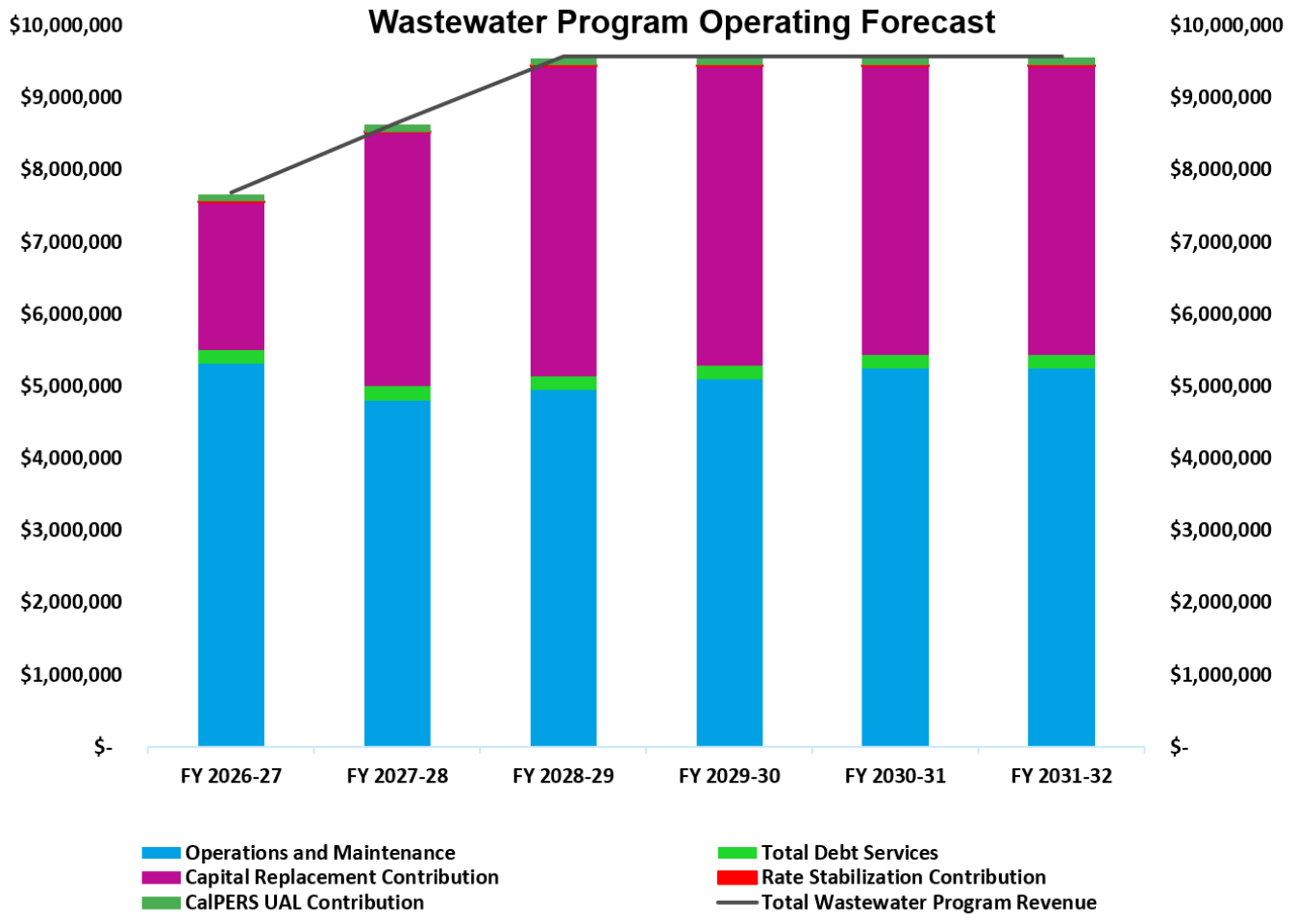
**Sewer Service Charge.** The wastewater revenue projections incorporate the adopted rates through June 2028. The outer years of the forecast are held constant as the Net Operating Results are sufficient to fund the Capital Replacement Contribution.

Wastewater Program	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Operating Revenue</b>						
Sewer Service Charge	7,347,200	8,313,000	9,227,600	9,227,600	9,227,600	9,227,600
Special Services	42,000	42,000	42,000	42,000	42,000	42,000
Miscellaneous	1,120	1,120	1,120	1,120	1,120	1,120
<b>Total Operating Revenue</b>	<b>\$ 7,390,320</b>	<b>\$ 8,356,120</b>	<b>\$ 9,270,720</b>	<b>\$ 9,270,720</b>	<b>\$ 9,270,720</b>	<b>\$ 9,270,720</b>
<b>Non-Operating Revenue</b>						
Interest Income	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Non-Operating Revenue</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Total Wastewater Program Revenue</b>	<b>\$ 7,690,320</b>	<b>\$ 8,656,120</b>	<b>\$ 9,570,720</b>	<b>\$ 9,570,720</b>	<b>\$ 9,570,720</b>	<b>\$ 9,570,720</b>
<b>Wastewater Program Expenditures</b>						
Salinity Management Pipeline-Calleguas Operations and Maintenance	15,000 5,293,954	15,000 4,787,100	15,000 4,930,100	15,000 5,078,000	15,000 5,230,504	15,000 5,230,504
<b>Total Wastewater Program Expenses</b>	<b>\$ 5,308,954</b>	<b>\$ 4,802,100</b>	<b>\$ 4,945,100</b>	<b>\$ 5,093,000</b>	<b>\$ 5,245,504</b>	<b>\$ 5,245,504</b>
<b>Rate Stabilization Contribution</b>	10,000	10,000	10,000	10,000	10,000	10,000
<b>CalPERS UAL Contribution</b>	105,000	105,000	105,000	105,000	105,000	105,000
<b>Capital Replacement Contribution</b>	2,050,000	3,520,000	4,300,000	4,150,000	4,000,000	4,000,000
<b>Debt Service Obligation</b>						
2011A/2016 Water and Wastewater Project	189,750	194,525	190,475	191,594	192,256	192,256
<b>Total Debt Services</b>	<b>\$ 189,750</b>	<b>\$ 194,525</b>	<b>\$ 190,475</b>	<b>\$ 191,594</b>	<b>\$ 192,256</b>	<b>\$ 192,256</b>
<b>Net Operating Results less Debt Service</b>	<b>\$ 26,616</b>	<b>\$ 24,495</b>	<b>\$ 20,145</b>	<b>\$ 21,126</b>	<b>\$ 17,960</b>	<b>\$ 17,960</b>
<b>Debt Service Coverage Ratio</b>	<b>12.55</b>	<b>19.81</b>	<b>24.28</b>	<b>23.37</b>	<b>22.50</b>	<b>22.50</b>



Round Mountain Water Treatment Plant

The following chart shows a graphical representation of the Wastewater Operating Fund. The chart shows that the District is expected to meet the projected revenue requirements through the adopted rates.



*CWRF Chemical Feed*

## Wastewater Program Reserves

The long-term financial forecast of the Wastewater Program's operating budget reflects a contribution to the Wastewater Capital Replacement Fund through the Net Operating Results. Staff has incorporated anticipated capital outlay projects that will occur in the five-year financial forecast and the use of Capital Replacement and Improvement Funds. There are sufficient funds for the five-year capital outlay without the need for bond financing.

**Capital Replacement Fund Balance.** The projected target level set in the 2024 rate study was \$3,920,700 in FY 2028-29. The forecast reserve fund balance in FY 2028-29 falls short of the target set in the study at \$2,639,450.

**Capital Improvement Fund Balance.** The capital improvement projects will have depleted the fund balance of the Wastewater Capital Improvement Fund, and the remaining projects will be funded from the Wastewater Capital Replacement Fund beginning in FY 2028-29. Should new development occur, this would provide developer contributions towards these projects.

Wastewater Capital Replacement Fund	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Source of Funds</b>						
Capital Replacement Contribution	2,050,000	3,520,000	4,300,000	4,150,000	4,000,000	4,000,000
<b>Total Sources</b>	<b>\$ 2,050,000</b>	<b>\$ 3,520,000</b>	<b>\$ 4,300,000</b>	<b>\$ 4,150,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>
<b>Use of Funds</b>						
Replacement Projects	4,350,000	1,270,000	1,200,000	190,000	1,700,000	745,000
General Projects/Fixed Assets	40,250	35,000	35,000	35,000	35,000	35,000
Transfer from CIP	-	-	368,617	4,930,000	600,000	-
<b>Total Uses</b>	<b>\$ 4,390,250</b>	<b>\$ 1,305,000</b>	<b>\$ 1,603,617</b>	<b>\$ 5,155,000</b>	<b>\$ 2,335,000</b>	<b>\$ 780,000</b>
Net Annual Cash Balance	(2,340,250)	2,215,000	2,696,383	(1,005,000)	1,665,000	3,220,000
Beginning Unrestricted Fund Balance	68,317	(2,271,933)	(56,933)	2,639,450	1,634,450	3,299,450
<b>Net Cumulative Fund Balance</b>	<b>\$ (2,271,933)</b>	<b>\$ (56,933)</b>	<b>\$ 2,639,450</b>	<b>\$ 1,634,450</b>	<b>\$ 3,299,450</b>	<b>\$ 6,519,450</b>

Wastewater Capital Improvement Fund	Projected FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30	Forecast FY 2030-31	Forecast FY 2031-32
<b>Source of Funds</b>						
Developer Contributions	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Use of Funds</b>						
Improvement Projects	-	-	405,000	4,930,000	600,000	-
Transfer To CRP	-	-	(368,617)	(4,930,000)	(600,000)	-
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Annual Cash Balance	-	-	(36,383)	-	-	-
Beginning Unrestricted Fund Balance	36,383	36,383	36,383	-	-	-
<b>Net Cumulative Fund Balance</b>	<b>\$ 36,383</b>	<b>\$ 36,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Combined Capital Fund Balance</b>	<b>\$ (2,235,550)</b>	<b>\$ (20,550)</b>	<b>\$ 2,639,450</b>	<b>\$ 1,634,450</b>	<b>\$ 3,299,450</b>	<b>\$ 6,519,450</b>

## Reserves

Although the District 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 FY 2026-27 has been established at \$4,490,000. Unrestricted reserves have been appropriated and transferred into the restricted accounts. Reserves in the amount of \$720,329 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 2025.

There are six 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 revenue. The reserve target level is 10% of the prior year's revenue generated from commodity charges only.

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.

Finally, the Funding Procurement Fund segregates funds for both short-term and long-term purposes. The objective is to provide funds for the current and future operational expenditures, improvement of facilities for planning and engineering.

The FY 2026-27 budget is projected to begin with a \$31.3 million unrestricted reserves balance, of which \$4,490,000 is committed to new capital projects.

## Reserves (Continued)

	Projected FY 2025-26	CIP FY 2026-27	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 2026-27
<b>Unrestricted Reserves</b>									
Potable Water Capital Replacement Fund (PWCRF)	\$ 21,837,115	\$ (3,682,500)	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 20,654,615
Potable Water Operating and Emergency Reserves (OER)	1,249,983	-	-	-	-	22,561	-	-	1,272,544
Potable Water Unfunded Accrued Liability Reserve (UAL)	253,500	-	-	126,750	-	-	-	-	380,250
Potable Water Rate Stabilization Fund	390,625	-	60,000	-	-	-	-	-	450,625
Potable Water Funding Procurement Policy	118,000	-	-	-	-	-	-	-	118,000
Potable Water Capital Improvement Fund (PWCIF)	419,535	-	-	-	-	-	-	-	419,535
Potable Water Mitigation & In-Lieu Fees	719,215	-	-	-	-	-	-	-	719,215
<b>Total Potable Funds</b>	<b>\$ 24,987,973</b>	<b>\$ (3,682,500)</b>	<b>\$ 60,000</b>	<b>\$ 126,750</b>	<b>\$ 2,500,000</b>	<b>\$ 22,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,014,784</b>
<b>Non-Potable Water</b>									
Non-Potable Water Capital Replacement Fund (NPWCRF)	\$ 3,891,089	\$ (807,500)	\$ -	\$ -	\$ -	\$ -	\$ (619,624)		\$ 2,463,965
Non-Potable Water Operating and Emergency Reserves (OER)	557,687	-	-	-	-	-	-	-	557,687
Non-Potable Water Unfunded Accrued Liability Reserve (UAL)	136,500	-	-	68,250	-	-	-	-	204,750
Non-Potable Water Rate Stabilization Fund	242,994	-	-	-	-	-	619,624	(862,618)	-
Non-Potable Water In-lieu Fees (Wildwood Preserve)	333,342	-	-	-	-	-	-	-	333,342
<b>Total Non-Potable Funds</b>	<b>\$ 5,161,612</b>	<b>\$ (807,500)</b>	<b>\$ -</b>	<b>\$ 68,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (862,618)</b>	<b>\$ 3,559,744</b>
<b>Wastewater</b>									
Wastewater Capital Replacement Fund (WWCRF)	\$ 68,317	\$ -	\$ -	\$ -	\$ 2,050,000	\$ -	\$ -	\$ -	\$ 2,118,317
Wastewater Operating and Emergency Reserves (OER)	625,371	-	-	-	-	26,616	-	-	651,987
Wastewater Unfunded Accrued Liability Reserve (UAL)	210,000	-	-	105,000	-	-	-	-	315,000
Wastewater Rate Stabilization Fund	283,750	-	10,000	-	-	-	-	-	293,750
Wastewater Capital Improvement Fund (WWCIF)	36,383	-	-	-	-	-	-	-	36,383
<b>Total Wastewater Funds</b>	<b>\$ 1,223,821</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 105,000</b>	<b>\$ 2,050,000</b>	<b>\$ 26,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,415,437</b>
<b>Total Unrestricted Reserves</b>	<b>\$ 31,373,406</b>	<b>\$ (4,490,000)</b>	<b>\$ 70,000</b>	<b>\$ 300,000</b>	<b>\$ 4,550,000</b>	<b>\$ 49,177</b>	<b>\$ -</b>	<b>\$ (862,618)</b>	<b>\$ 30,989,965</b>
<b>Restricted Assets</b>									
Debt Reserves 2016	720,329	-	-	-	-	-	-	-	\$ 720,329
<b>Total Restricted Assets</b>	<b>\$ 720,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,329</b>
<b>CIP</b>									
Potable Water Capital Replacements	\$ 1,019,410	\$ 3,682,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,701,910
Non-Potable Water Capital Replacements	446,095	807,500	-	-	-	-	-	-	1,253,595
Wastewater Capital Replacements	3,366,923	-	-	-	-	-	-	-	3,366,923
Potable Water Capital Improvements	175,000	-	-	-	-	-	-	-	175,000
Potable Water Mitigation & In-Lieu Fees	228,798	-	-	-	-	-	-	-	228,798
Wastewater Capital Improvements	216,812	-	-	-	-	-	-	-	216,812
<b>Total CIP</b>	<b>\$ 5,453,038</b>	<b>\$ 4,490,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,943,038</b>
<b>Total Restricted Assets</b>	<b>\$ 6,173,367</b>	<b>\$ 4,490,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,663,367</b>
<b>Total Reserves</b>	<b>\$ 37,546,773</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 300,000</b>	<b>\$ 4,550,000</b>	<b>\$ 49,177</b>	<b>\$ -</b>	<b>\$ (862,618)</b>	<b>\$ 41,653,332</b>

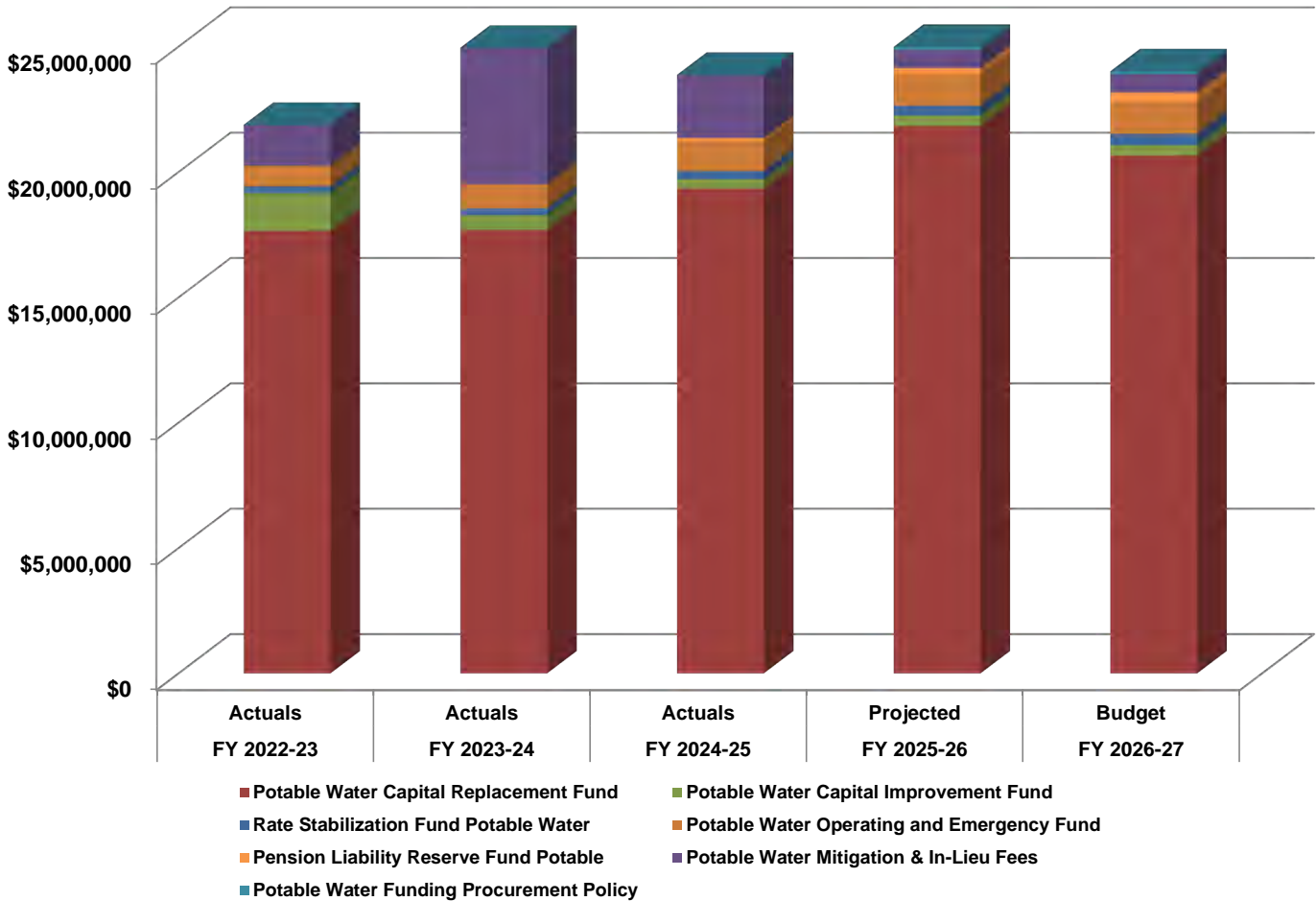
## Reserves (Continued)

	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Projected FY 2025-26	Projected FY 2026-27
<b>Unrestricted Reserves</b>					
Potable Water Capital Replacement Fund (PWCRF)	\$ 17,650,435	\$ 17,690,524	\$ 19,342,863	\$ 21,837,115	\$ 20,654,615
Potable Water Operating and Emergency Reserves (OER)	821,153	951,403	1,188,622	1,249,983	1,272,544
Potable Water Unfunded Accrued Liability Reserve (UAL)	-	-	126,750	253,500	380,250
Potable Water Rate Stabilization Fund	270,625	270,625	330,625	390,625	450,625
Potable Water Funding Procurement Policy	-	-	-	118,000	118,000
Potable Water Capital Improvement Fund (PWCIF)	1,512,418	594,663	371,135	419,535	419,535
Potable Water Mitigation & In-Lieu Fees	1,623,421	5,445,354	2,512,726	719,215	719,215
<b>Total Potable Funds</b>	<b>\$ 21,878,052</b>	<b>\$ 24,952,569</b>	<b>\$ 23,872,721</b>	<b>\$ 24,987,973</b>	<b>\$ 24,014,784</b>
Non-Potable Water Capital Replacement Fund (NPWCRF)	\$ 5,788,036	\$ 5,961,945	\$ 4,340,728	\$ 3,891,089	\$ 2,463,965
Non-Potable Water Operating and Emergency Reserves (OER)	480,339	546,341	557,687	557,687	557,687
Non-Potable Water Unfunded Accrued Liability Reserve (UAL)	-	-	68,250	136,500	204,750
Non-Potable Water Rate Stabilization Fund	605,625	605,625	605,625	242,994	-
Non-Potable Water In-lieu Fees (Wildwood Preserve)	318,538	318,538	333,342	333,342	333,342
<b>Total Non-Potable Funds</b>	<b>\$ 7,192,538</b>	<b>\$ 7,432,449</b>	<b>\$ 5,905,632</b>	<b>\$ 5,161,612</b>	<b>\$ 3,559,744</b>
Wastewater Capital Replacement Fund (WWCRF)	\$ 2,973,101	\$ 3,973,296	\$ 2,543,187	\$ 68,317	\$ 2,118,317
Wastewater Operating and Emergency Reserves (OER)	475,285	558,879	589,943	625,371	651,987
Wastewater Unfunded Accrued Liability Reserve (UAL)	-	-	105,000	210,000	315,000
Wastewater Rate Stabilization Fund	263,750	263,750	273,750	283,750	293,750
Wastewater Capital Improvement Fund (WWCIF)	369,528	167,978	281,708	36,383	36,383
<b>Total Wastewater Funds</b>	<b>\$ 4,081,664</b>	<b>\$ 4,963,903</b>	<b>\$ 3,793,588</b>	<b>\$ 1,223,821</b>	<b>\$ 3,415,437</b>
<b>Total Unrestricted Reserves</b>	<b>\$ 33,152,254</b>	<b>\$ 37,348,921</b>	<b>\$ 33,571,941</b>	<b>\$ 31,373,406</b>	<b>\$ 30,989,965</b>
<b>Restricted Assets</b>					
Grant Receivable PV Well	83,822	83,822	84,425	-	\$ -
<b>Total Receivables</b>	<b>\$ 83,822</b>	<b>\$ 83,822</b>	<b>\$ 84,425</b>	<b>\$ -</b>	<b>\$ -</b>
Debt Reserves 2016	879,529	879,529	879,529	720,329	\$ 720,329
<b>Total Restricted Assets</b>	<b>\$ 879,529</b>	<b>\$ 879,529</b>	<b>\$ 879,529</b>	<b>\$ 720,329</b>	<b>\$ 720,329</b>
<b>CIP</b>					
Potable Water Capital Replacements	\$ 2,506,359	\$ 939,290	\$ 982,404	\$ 1,019,410	\$ 4,701,910
Non-Potable Water Capital Replacements	307,368	405,124	1,288,101	446,095	1,253,595
Wastewater Capital Replacements	2,818,572	2,984,016	2,669,140	3,366,923	3,366,923
Potable Water Capital Improvements	1,007,451	266,768	448,935	175,000	175,000
Potable Water Mitigation & In-Lieu Fees	-	221,460	3,266,661	228,798	228,798
Wastewater Capital Improvements	823,304	2,785,203	829,686	216,812	216,812
<b>Total CIP</b>	<b>\$ 7,463,054</b>	<b>\$ 7,601,861</b>	<b>\$ 9,484,927</b>	<b>\$ 5,453,038</b>	<b>\$ 9,943,038</b>
<b>Total Restricted Assets</b>	<b>\$ 8,426,405</b>	<b>\$ 8,565,212</b>	<b>\$ 10,448,881</b>	<b>\$ 6,173,367</b>	<b>\$ 10,663,367</b>
<b>Total Reserves minus Receivables</b>	<b>\$ 41,494,837</b>	<b>\$ 45,830,311</b>	<b>\$ 43,936,397</b>	<b>\$ 37,546,773</b>	<b>\$ 41,653,332</b>

## Reserves (Continued)

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

### Potable Water - Unrestricted Reserves



**Figure 13 – Unrestricted Potable Water Reserves**

In FY 2025-26, Potable Water Funds appropriated approximately \$814,750 toward Capital Projects. The FY 2026-27 budget will appropriate \$3,682,500 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 FY 2025-26 is \$3,220,000. The Capital Improvement Fund receives funding from connection fees, in FY 2025-26 the District received \$8,400 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 FY 2025-26 and FY 2026-27.

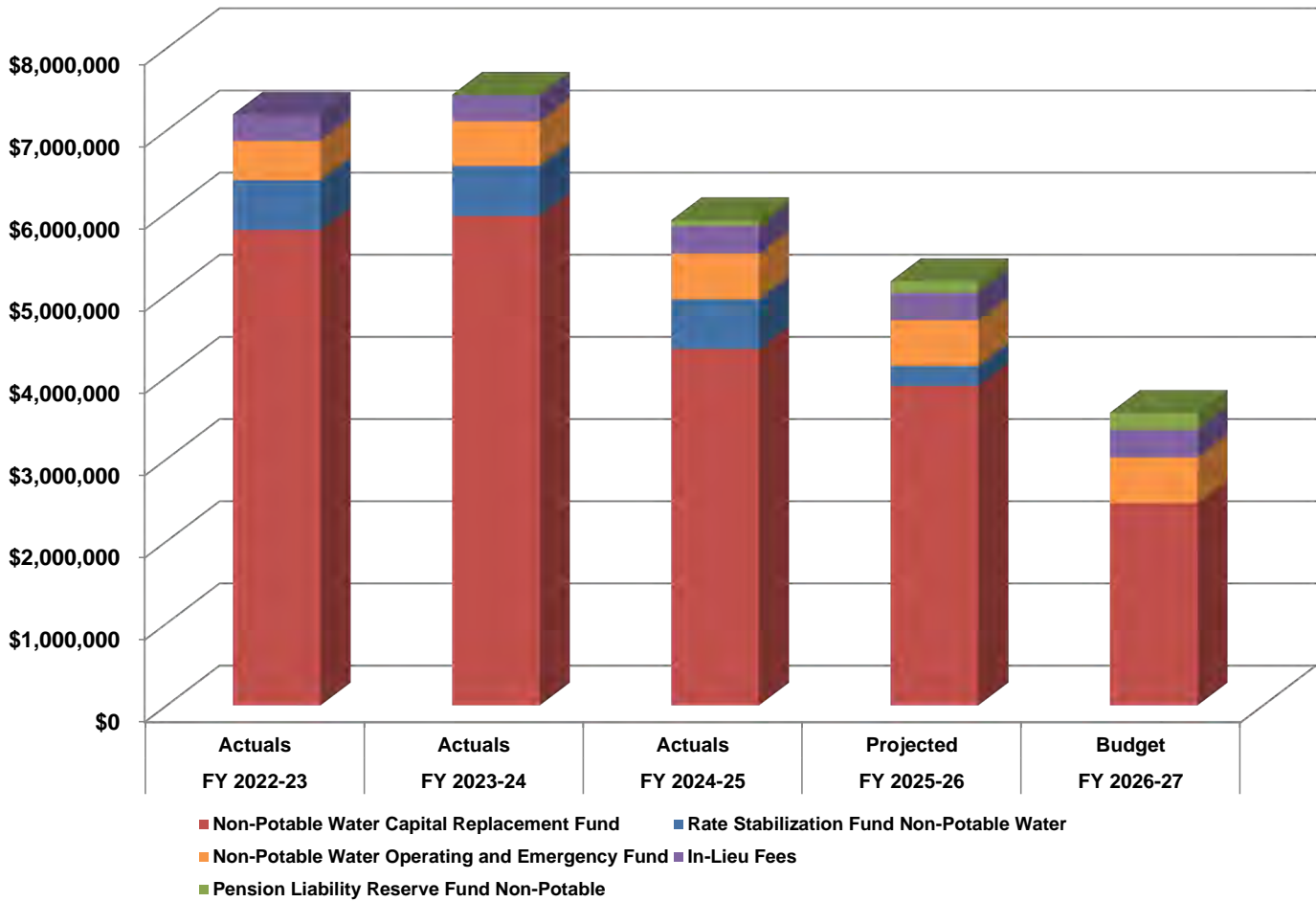
The Operating and Emergency Fund is to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the ability to sustain safe and reliable services and receives funding from the operating budget. In FY 2025-26, the District projects a contribution of \$61,361 and anticipates a contribution of \$22,561 in FY 2026-27.

The District will contribute \$126,750 to the Pension Unfunded Accrued Liability Reserve Fund for FY 2025-26 and FY 2026-27.

## Reserves (Continued)

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

### Non-Potable Water - Unrestricted Reserves



**Figure 14 – Unrestricted Non-Potable Water Reserves**

In FY 2025-26, Non-Potable Water Funds appropriated approximately \$779,000 toward Capital Projects. The FY 2026-27 budget will appropriate \$807,500 from Non-Potable Water Funds toward Capital Projects.

The Non-Potable Water Capital Replacement Fund receives funding from capital replacement contributions. There will not be a Capital Replacement Contributions for FY 2025-26.

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 FY 2025-26 or FY 2026-27.

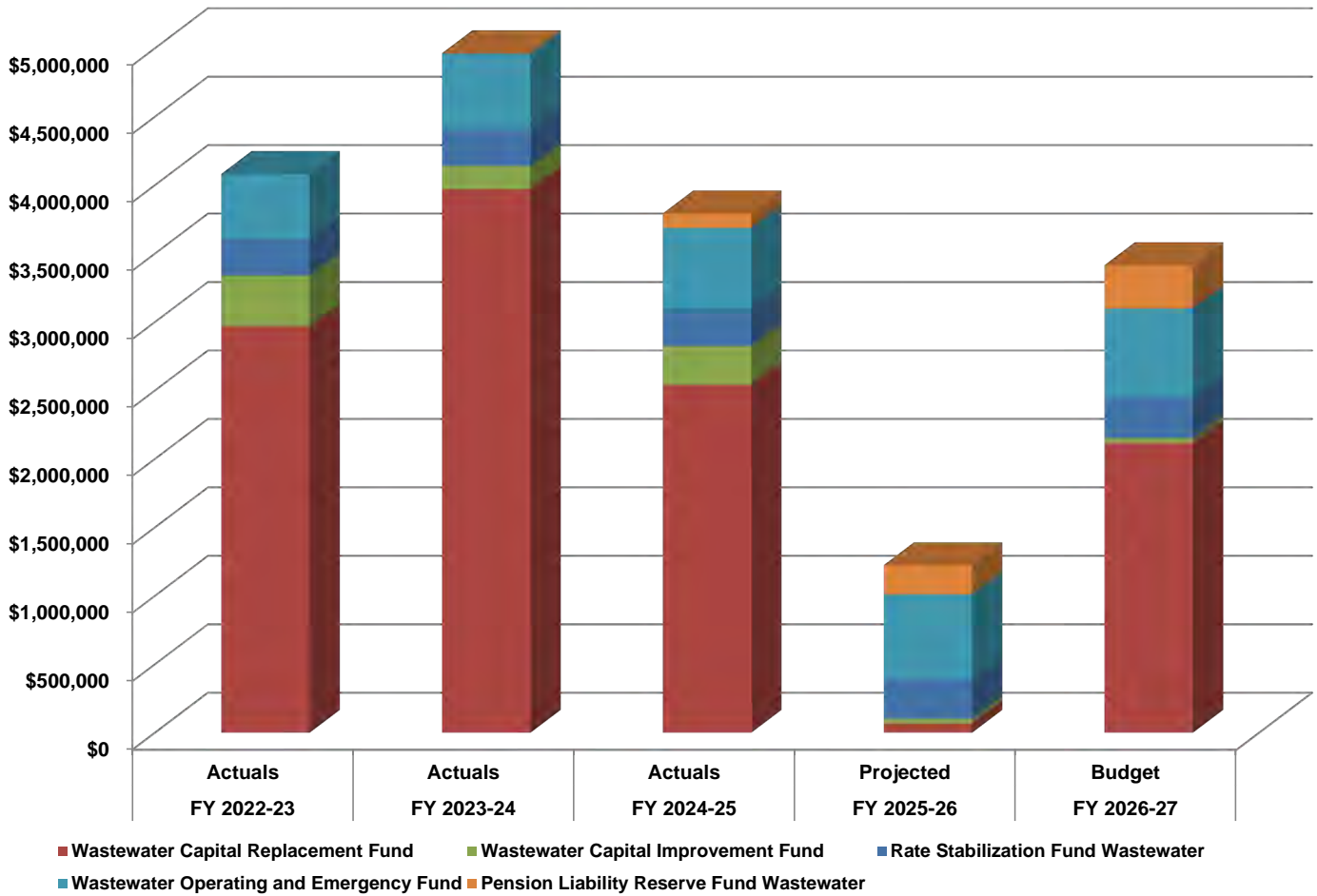
The Operating and Emergency Fund is to provide financial flexibility in the day-to-day conduct of District business and to respond quickly to emergency situations that may pose threats to public health and the ability to sustain safe or reliable services and receives funding from the operating budget. For FY 2025-26 and FY 2026-27, a transfer from the Rate Stabilization Fund into the Operations in the amount of \$362,631 and \$862,618, respectively are anticipated to balance the budget.

The District will contribute \$68,250 to the Pension Unfunded Accrued Liability Reserve Fund for FY 2025-26 and FY 2026-27.

## Reserves (Continued)

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

### Wastewater - Unrestricted Reserves



**Figure 15 – Unrestricted Wastewater Reserves**

In FY 2025-26 Wastewater funds appropriated approximately \$4,608,250 toward Capital Projects and \$80,000 toward Fixed Assets. The FY 2026-27 budget does not include appropriations from Wastewater funds toward Capital Projects or Fixed Assets.

The Wastewater Capital Replacement Fund receives funding from capital replacement contributions. The Capital Replacement Contribution for FY 2025-26 is projected to be \$1,312,000.

The Capital Improvement Fund receives funding from connection fees, in FY 2025-26 the District received \$4,675 in 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 FY 2025-26 and FY 2026-27.

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 FY 2025-26, the District projects a contribution of \$35,428 and anticipates contributing \$26,616 in FY 2026-27.

In FY 2024-25, the District started contributing to the Pension Unfunded Accrued Liability Reserve Fund, the anticipated contribution for both FY 2025-26 and FY 2026-27 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 FY 2026-27 on the Series 2011A/2016 will be approximately \$1,041,981. Approximately \$189,750 is paid with sewer service revenue. The remaining \$852,231 is paid with water revenue. A complete debt service schedule is located in Appendix #3.

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 FY 2026-27 is budgeted to 4.26 for Water and 12.55 for Wastewater.

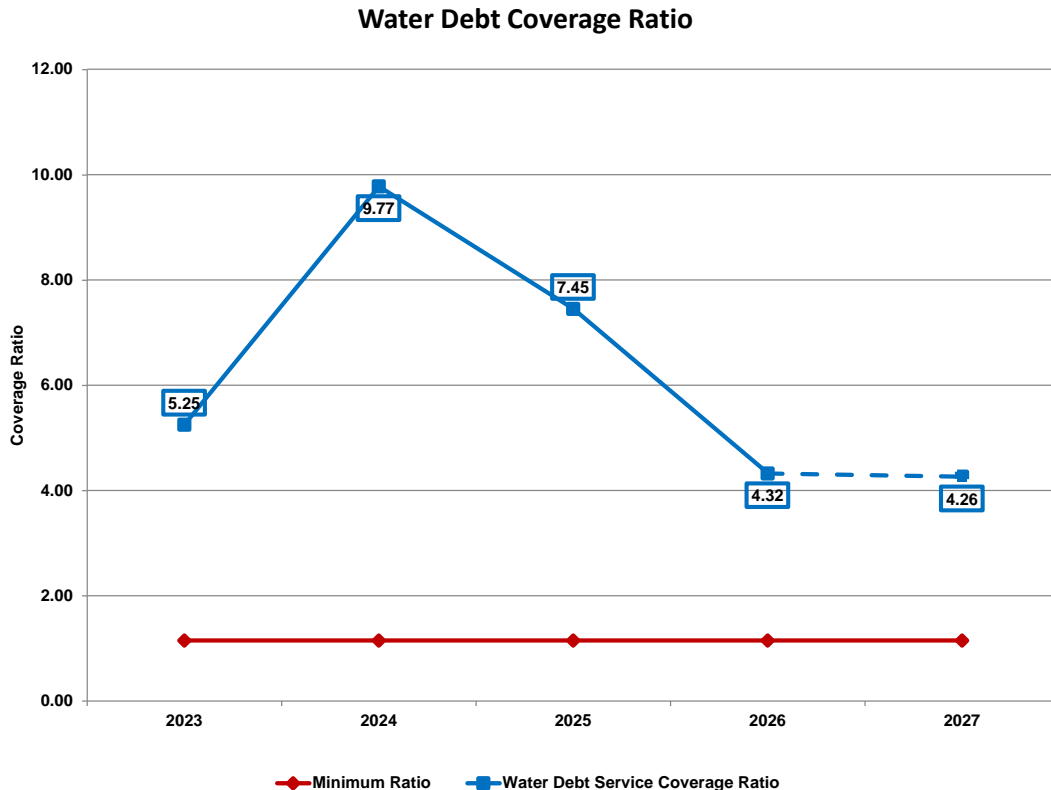
The following pages illustrate the District's actual debt service coverage. Over the past several years, a concerted effort has been made to improve debt service ratios to stay well above the 1.15% debt service ratio required by bond covenants.



***Round Mountain Water Treatment Plant***

## Water Debt Service Coverage Ratio

	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Projections FY 2025-26	Budget FY 2025-26
<b>Revenues</b>					
Water Sales:					
Potable	\$ 9,209,757	\$ 10,602,546	\$ 13,440,328	\$ 13,052,048	\$ 13,856,900
Recycle/Non-Potable	3,573,563	3,304,164	4,173,539	3,888,416	3,834,196
Water Sales to Pleasant Valley	1,608,935	1,998,484	1,711,690	1,456,026	1,706,202
Meter Service Charge	2,608,044	2,717,519	2,952,068	3,356,521	3,841,900
Special Services	48,513	58,024	66,155	105,700	110,000
Pump Zone Charges	35,239	31,408	39,042	35,877	35,000
Miscellaneous	47,591	4,156	8,097	13,610	2,080
Interest Revenues	1,074,433	1,690,219	1,636,344	1,294,158	1,206,000
Taxes	772,770	805,988	873,760	927,775	982,500
Mitigation & In-Lieu Fees	298,743	4,205,860	9,734	6,489	-
Rate Stabilization Contribution	-	-	-	362,631	862,618
Funding Procurement Policy	-	-	-	102,000	-
Legal Settlement	-	-	-	1,456,816	-
Capital Fees	55,575	177,575	30,000	8,400	-
<b>Total Revenues</b>	<b>\$ 19,333,163</b>	<b>\$ 25,595,943</b>	<b>\$ 24,940,757</b>	<b>\$ 26,066,467</b>	<b>\$ 26,437,396</b>
<b>Expenses</b>					
Production	\$ 8,710,941	\$ 9,824,834	\$ 11,268,034	\$ 10,805,722	\$ 10,442,191
Salaries & Benefits	2,566,876	2,968,890	3,228,785	3,645,007	4,062,588
Outside Contracts & Professional Services	1,466,822	1,975,296	1,447,697	3,284,661	3,796,401
Supplies & Services	2,150,410	2,500,011	2,705,512	3,921,508	4,506,424
<b>Total Expenses</b>	<b>\$ 14,895,049</b>	<b>\$ 17,269,031</b>	<b>\$ 18,650,028</b>	<b>\$ 21,656,898</b>	<b>\$ 22,807,604</b>
<b>Net Operating Revenues</b>	<b>\$ 4,438,114</b>	<b>\$ 8,326,912</b>	<b>\$ 6,290,729</b>	<b>\$ 4,409,569</b>	<b>\$ 3,629,792</b>
Debt Service	845,806	852,031	844,931	858,319	852,231
<b>Debt Service Coverage Ratio</b>	<b>5.25</b>	<b>9.77</b>	<b>7.45</b>	<b>4.32</b>	<b>4.26</b>

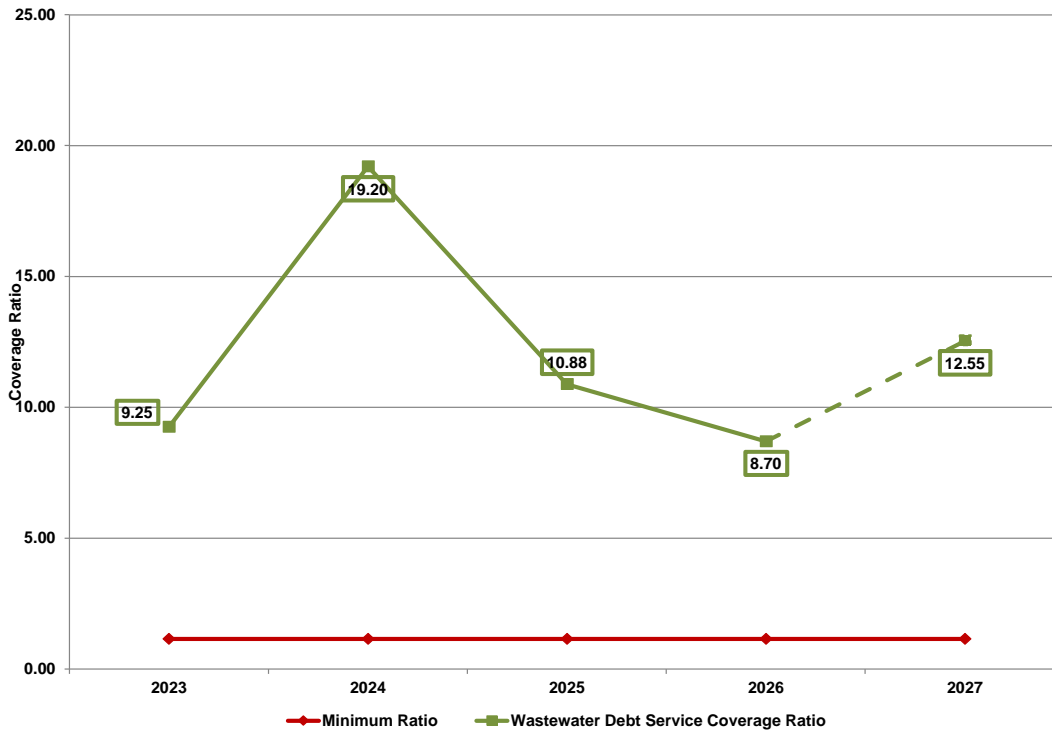


**Figure 16 – Historical Debt Service Coverage Ratios – Water**

## Wastewater Debt Service Coverage Ratio

	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Projections FY 2025-26	Budget FY 2025-26
<b>Revenues</b>					
Sewer Service Charge	\$ 4,426,781	\$ 4,764,475	\$ 5,407,215	\$ 6,060,000	\$ 7,347,200
Special Services	16,919	19,606	24,585	41,500	42,000
Miscellaneous	3,447	1,721	4,356	5,396	1,120
Interest Revenues	201,853	399,502	430,394	265,476	300,000
Capital Fees	233,750	1,804,550	-	4,675	-
<b>Total Revenues</b>	<b>\$ 4,882,750</b>	<b>\$ 6,989,854</b>	<b>\$ 5,866,550</b>	<b>\$ 6,377,047</b>	<b>\$ 7,690,320</b>
<b>Expenses</b>					
Production	\$ 7,853	\$ 9,134	\$ 11,066	\$ 13,041	\$ 15,000
Salaries & Benefits	1,382,165	1,598,634	1,738,576	1,962,695	2,187,548
Outside Contracts & Professional Services	1,211,828	1,239,356	1,383,734	1,986,575	2,164,979
Supplies & Services	527,485	535,519	647,410	757,020	941,427
<b>Total Expenses</b>	<b>\$ 3,129,331</b>	<b>\$ 3,382,643</b>	<b>\$ 3,780,786</b>	<b>\$ 4,719,331</b>	<b>\$ 5,308,954</b>
<b>Net Operating Revenues</b>	<b>\$ 1,753,419</b>	<b>\$ 3,607,211</b>	<b>\$ 2,085,764</b>	<b>\$ 1,657,716</b>	<b>\$ 2,381,366</b>
Debt Service	189,525	187,900	191,700	190,613	189,750
<b>Debt Service Coverage Ratio</b>	<b>9.25</b>	<b>19.20</b>	<b>10.88</b>	<b>8.70</b>	<b>12.55</b>

**Wastewater Debt Coverage Ratio**



**Figure 17 – Historical Debt Service Coverage Ratios – Wastewater**

# CAMROSA WATER DISTRICT



BUILDING WATER  
SELF-RELIANCE



# #1 Arroyo Santa Rosa Valley Basin GSA FY 2026-27 Budget

## ARROYO SANTA ROSA VALLEY BASIN GROUNDWATER SUSTAINABILITY AGENCY

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

### MEMBERS OF THE BOARD

BEN FISCHETTI, *Ventura County Public Works Agency*  
HOMER ARREDONDO, *Ventura County Public Works Agency*  
JEFFREY C. BROWN, *Camrosa Water District*  
TERRY L. FOREMAN, *Camrosa Water District*  
TIMOTHY H. HOAG, *Camrosa Water District*  
ANDY F. NELSON, *Camrosa Water District*  
EUGENE F. WEST, *Camrosa Water District*

## Fiscal Year 2026-27 Budget

### Overview

The Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVBGS) presents the Fiscal Year (FY) 2026-27 budget. It describes the governance and purpose of the ASRVBGS, the plan for the annual budget, the basis of accounting, and the budgeted amounts for each authorized classification.

### Agency Governance

The ASRVBGS is a Joint Powers Authority (JPA) organized under a joint powers agreement 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 ASRVBGS. According to the JPA, the treasurer and controller positions shall be filled by Camrosa Water District staff. Currently, Kim Nakamura, Camrosa Finance Manager, acts as treasurer, and Sandra Llamas, Camrosa Senior Accountant, as controller. Other duties and activities necessary to accomplish the ASRVBGS's business are carried out by Camrosa Water District employees and authorized vendors.

### Agency Purpose

The purpose of the ASRVBGS 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 ASRVBGS that the Department had evaluated the ASRVBGS'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.

**FY 2026-27 Budget Development**

The ASRVBGSAs were initially funded through matched contributions from Camrosa Water District and the County of Ventura. Contributions from the County ended in FY 2021-22. 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 FY 2026-27 GSA budget includes the annual reporting, initiating a groundwater monitoring network enhancement project, and administrative functions. The GSA's bank account has sufficient funds to cover budgeted expenses for the upcoming fiscal year.

**Arroyo Santa Rosa GSA  
Annual Budget  
FY 2026-27**

<u>Transfer In</u>	<u>Object Code</u>	<u>FY 2022-23 Actuals</u>	<u>FY 2023-24 Actuals</u>	<u>FY 2024-25 Actuals</u>	<u>FY 2025-26 EOY</u>	<u>FY 2026-27 Budget</u>
Camrosa Water District Contribution Budgeted			\$ 80,000	\$ 80,000	\$ -	\$ -
Transfer from Reserves		\$ 107,203	\$ 101,787	\$ -	\$ 45,495	\$ 115,200
<b>TOTAL TRANSFERS IN</b>		\$ 107,203	\$ 181,787	\$ 80,000	\$ 45,495	\$ 115,200
<b>Administrative Fees</b>						
<b>Communications</b>	<b>50210</b>	\$ -	\$ -	\$ 1,000.00	\$ -	
<b>Outside Contracts</b>	<b>50220</b>	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,200
Audio/Visual (meetings)		\$ -	\$ -	\$ -	\$ -	\$ -
Web Hosting/Domain Forwarding		\$ -	\$ -	\$ 1,000	\$ 1,100	\$ 1,200
Billing (process TBD)		\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services		\$ -	\$ -	\$ -	\$ -	\$ -
Meter Calibration Program		\$ -	\$ -	\$ -	\$ -	\$ -
Meter Installation		\$ -	\$ -	\$ -	\$ -	\$ -
Room Rental (meetings)		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional Services</b>	<b>50230</b>	\$ 274,074	\$ 175,311	\$ 44,864	\$ 37,510	\$ 105,000
Annual Reporting (Intera)		\$ -	\$ 54,248	\$ -	\$ 32,510	\$ 45,000
Auditing Services		\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Services (Intera)		\$ 229,561	\$ 104,378	\$ 42,810	\$ -	\$ 25,000
Grant Reporting		\$ -	\$ -	\$ -	\$ -	\$ -
GSA Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Monitoring Program		\$ -	\$ -	\$ -	\$ -	\$ 20,000
Project Management (Bondy)		\$ 44,513	\$ 16,685	\$ 2,054	\$ 5,000	\$ 15,000
Rate Pumping Fee Study		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Materials &amp; Supplies</b>	<b>50260</b>	\$ 2,897	\$ -	\$ -	\$ -	\$ -
Check stock		\$ -	\$ -	\$ -	\$ -	\$ -
General postage		\$ -	\$ -	\$ -	\$ -	\$ -
Stakeholder meeting supplies		\$ -	\$ -	\$ -	\$ -	\$ -
Printing & mailing		\$ 2,392	\$ -	\$ -	\$ -	\$ -
Public Hearing notification		\$ 505	\$ -	\$ -	\$ -	\$ -
Office supplies		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Legal Services</b>	<b>50280</b>	\$ 4,831	\$ 656	\$ 2,065	\$ 1,000	\$ 1,000
<b>Dues &amp; Subscriptions</b>	<b>50290</b>	\$ 918	\$ 4,060	\$ 4,060	\$ 4,200	\$ 5,000
ACWA		\$ 918	\$ 4,060	\$ 4,060	\$ 4,200	\$ 5,000
<b>Conference &amp; Travel</b>	<b>50300</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Safety &amp; Training</b>	<b>50310</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Board Expenses</b>	<b>50330</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fees &amp; Charges</b>	<b>50350</b>	\$ 439	\$ 635	\$ 564	\$ 560	\$ 1,000
Banking fees		\$ 439	\$ 635	\$ 564	\$ 560	\$ 1,000
<b>Insurance</b>	<b>50360</b>	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 2,000
JPIA premiums		\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 2,000
<b>TOTAL ADMINISTRATIVE FEES</b>		\$ 284,284	\$ 181,787	\$ 53,678	\$ 45,495	\$ 115,200
<b>Non-Operating Revenues</b>						
<b>Grant Revenue</b>		\$ 177,081				

## #2 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

## #2 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.

### #3 Outstanding Debt

Camrosa Water District			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
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
<b>TOTAL</b>	<b>\$ 2,594,204</b>	<b>\$ 7,760,000</b>	<b>\$ 10,354,204</b>

Water Program			
Debt Service			
FY	Interest	Principal	Total
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
<b>TOTAL</b>	<b>\$ 2,540,604</b>	<b>\$ 6,855,000</b>	<b>\$ 9,395,604</b>

Potable Water Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
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
<b>TOTAL</b>	<b>\$ 2,532,025</b>	<b>\$ 6,710,100</b>	<b>\$ 9,242,125</b>

Non-Potable Water Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
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
<b>TOTAL</b>	<b>\$ 8,579</b>	<b>\$ 144,900</b>	<b>\$ 153,479</b>

Wastewater Program			
2011A/2016 Project Bonds			
FY	Interest	Principal	Total
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
<b>TOTAL</b>	<b>\$ 53,600</b>	<b>\$ 905,000</b>	<b>\$ 958,600</b>



**Conejo Wellfield Granular Activated Carbon (GAC) Water Treatment Plant**

**#4 Banking & Cash Management Policy**



Board of Directors  
Andrew F. Nelson  
Division 7  
Jeffrey C. Brown  
Division 2  
Timothy H. Hoop  
Division 2  
Eugene F. West  
Division 4  
Terry L. Foreman  
Division 2  
General Manager  
Norman Huff

**Resolution No: 26-05**

A Resolution of the Board of Directors  
of Camrosa Water District

**Adopting the Banking & Cash Management Policy**

**Whereas**, the Banking & Cash Management Policy establishes guidelines to ensure the secure, transparent, and efficient management of Camrosa Water District's funds; and,

**Whereas**, the policy ensures compliance with regulations; and,

**Whereas**, the District's bank accounts shall be established and maintained in the banks designated by the Board of Directors; and,

**Whereas**, the District's overall banking and cash management procedures shall be designed and managed with a degree of professionalism worthy of public trust, focusing on safety, liquidity, efficiency, and fraud prevention; and,

**Whereas**, procedures are included on the transfer of funds and routine review of disbursements by the Board;

**Now, Therefore, Be It Resolved** by the Camrosa Water District Board of Directors that the Banking & Cash Management Policy is hereby adopted and made effective this date.

**Adopted, Signed and Approved** this 14<sup>th</sup> day of April 2026.

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

Norman Huff, Secretary  
Board of Directors  
Camrosa Water District

(ATTEST)

## **BANKING & CASH MANAGEMENT POLICY**

**April 2026**

### **PURPOSE:**

To establish guidelines to ensure the secure, transparent, and efficient management of the Camrosa Water District's (District) funds and ensure compliance with regulations.

### **SCOPE:**

This banking policy applies to all District's operating bank accounts and related deposit of all collected revenues and the disbursement of expenditures.

### **POLICY:**

The District's bank accounts shall be established and maintained in the banks designated by the Board of Directors for the deposit of all collected revenues and the disbursement of expenditures.

Deposits Bank Account – All collected revenues shall be deposited to this account. Funds from this account may be transferred to other bank accounts with the authorization of any two (2) members of the Board of Directors. The signed authorization should contain the transferred amount, the destination and the purpose of the transfer. Only the Board of Directors should be listed as authorized signers for this account.

Lockbox Account – Lockbox services are designed to expedite the collection of paper-based payments and provide timely payment information. They are usually provided by a third-party processor improving cash flow by reducing processing time between delivery of mail and depositing payments. If a separate account is maintained for the collection, processing and deposits of payments sent to a designated lockbox, collected payments should be transferred to the District's Deposits Bank account on a weekly basis. The lockbox account balance should not exceed \$5,000 after weekly transfers.

Disbursements Bank Account – All financial obligations shall be disbursed from this account with the approval of two bank authorized signers. The General Manager shall designate which staff members should be listed as authorized signers for this account. Finance staff should ensure that sufficient funds exist in this account prior to the mailing or scheduling electronic vendor payments. The disbursements account shall only be funded by transferring funds from the Deposits Bank Account after authorization of any two (2) members of the Board of Directors.

Disbursements Board Authorization – At each regular board meeting of the Board of Directors, the General Manager shall present to the Board of Directors a list of vendor payments for approval. The list should contain the vendor's name, payable number, description of materials or services purchased and amount. Payroll related payables should also be included in this report. In addition to this, the General Manager shall present to the Board of Directors a request for deposit from the Deposits Account to the Disbursements account for an amount sufficient to cover the vendor payments presented for approval. Two (2) members of the Board of Directors should sign the disbursements approval and the request for transfer to the disbursements account. The disbursements account balance should not exceed \$50,000 of the approved payable obligations.

### **OBJECTIVES:**

The District's overall banking procedures shall be designed and managed with a degree of professionalism worthy of public trust, focusing on safety, liquidity, efficiency, and fraud prevention.

The basic objectives of the District's banking policy are:

- 1) Safety of funds: Prioritizing the security of public funds through proper collateralization using qualified public depositories.

- 2) Liquidity Management: Ensuring enough cash is available to meet payment obligations by using ongoing cash forecasting to limit idle cash.
- 3) Efficiency: Promoting the use of electronic means (ACH, CAL-Card) for payment to reduce paper checks, improve security, and streamline reconciliation.
- 4) Fraud Prevention: Implementing strong internal controls to protect against bank account fraud.

### **RESPONSIBILITIES:**

General Manager – The General Manager is charged with responsibility for maintaining custody of all public funds belonging to or under the control of the District, and for the deposit of those funds in accordance with principles of sound fiscal management and in conformance with applicable laws and regulations.

Due Diligence & Evaluation – Finance staff should conduct regular reviews of banks, including evaluating their financial condition and service quality.

Internal Controls & Security – Establish procedures for securing bank accounts, managing electronic approvals, and ensuring proper segregation of duties to prevent fraud.

Operational Management – Maintain timely bank reconciliations, monitor banking fees, and manage banking relationships to ensure they align with the District's operational needs.

Policy Documentation – Formally adopt, review, and communicate written banking policies that define the scope of authorized banking services and security protocols.

Compliance – Adhere to federal, state, and local regulations concerning the handling of public funds.

### **ANNUAL REVIEW:**

The Banking & Cash Management Policy shall be reviewed annually by the Board of Directors, or a Board designated committee, to ensure compliance with regulations. Proposed amendments to the policy shall be reviewed by the Board, or its designated committee, to be considered by the Board of Directors for adoption.

## #5 Budget Policy



**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. Forsman  
Division 5  
**General Manager**  
Tony L. Stafford

### *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,*

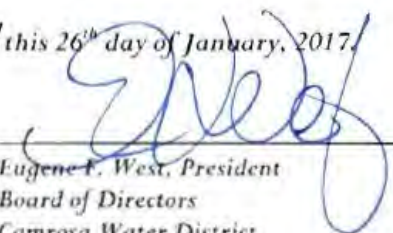
*Whereas, the main reasons for establishing a budget policy is to:*

- *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 26<sup>th</sup> 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** **January 2017**

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.

## #6 Debt Management Policy



Board of Directors  
A.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: 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 11<sup>th</sup> 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**

### **August 2016**

#### **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 included 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.

**#7 Investment Policy**



Board of Directors  
Audrey F. Deaton  
Director 1  
Jeffrey C. Brown  
Director 2  
Timothy H. Hagan  
Director 3  
Eugene F. West  
Director 4  
Terry L. Rasmussen  
Director 5  
General Manager  
Norman Huff

**Resolution No: 26-03**

**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 interest of the District to review the District Investment Policy annually to ensure maximum yield while maintaining criteria to ensure safety and liquidity; and,

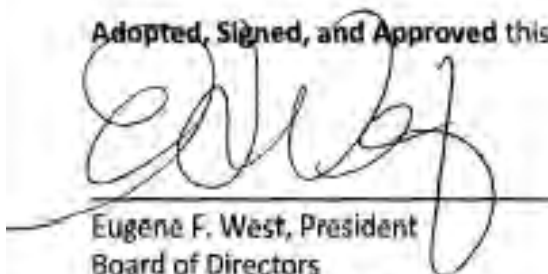
**Whereas,** The District Investment Policy was last adopted in March 2025 and was aligned with permitted investments and maturities according to state government codes and best management practices; and,


**Whereas,** The District Investment Policy has been reviewed for compliance with current regulations and it has been determined that only minor changes were required; and,

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

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

**Adopted, Signed, and Approved** this 10<sup>th</sup> day of March, 2026.

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

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

# STATEMENT OF INVESTMENT POLICY

## March 2026

### **PURPOSE:**

This statement is intended to provide guidelines for prudent investment of Camrosa Water District's (District/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 pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law."

The Board of Directors, General Manager, Finance Manager, and other authorized persons responsible for managing District funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes provided that the Board of Directors, General Manager, Finance Manager, or other authorized persons acted in good faith. Deviations from expectations of a security's credit or market risk should be reported to

the governing body in a timely fashion and appropriate action should be taken to control adverse developments.

**POLICY:**

The Camrosa Water District shall invest its pooled, temporary idle cash investments in a manner that affords the District a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Water Code Section 31303 and 31336 and Government Code Section 53600 et seq.).

The General Manager shall establish a system of internal controls to be reviewed by the Investment Committee and by the independent auditor performing the annual Agreed Upon Procedures on the Investment Policy. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by District staff.

**OBJECTIVES:**

The District's overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return.

The basic objectives of the District's investment program are, in order of priority,

- 1) Safety of invested funds; and
- 2) Maintenance of sufficient liquidity to meet cash flow needs; and
- 3) Attainment of the maximum return possible consistent with the first two objectives.

These objectives will be accomplished using the following procedures:

**Safety** – Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall 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, 2026). This table will be reviewed annually and updated as needed as part of the investment policy annual review. See "Table of Notes for Figure 1" on the last page for footnotes related to this figure.

Figure 1:

INVESTMENT TYPE	MAXIMUM MATURITY <sup>C</sup>	MAXIMUM SPECIFIED % OF PORTFOLIO <sup>D</sup>	MINIMUM QUALITY REQUIREMENTS	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)
Bankers' Acceptances	180 days	40% <sup>E</sup>	None	53601(g)
Commercial Paper—Non-Pooled Funds <sup>F</sup> (under \$100,000,000 of investments)	397 days or less	25% of the agency's money <sup>G</sup>	Highest letter and number rating by an NRSRO <sup>H</sup>	53601(h)(2)(c)
Commercial Paper—Non-Pooled Funds <sup>F</sup> (min. \$100,000,000 of investments)	397 days or less	40% of the agency's money <sup>G</sup>	Highest letter and number rating by an NRSRO <sup>H</sup>	53601(h)(2)(c)
Commercial Paper—Pooled Funds <sup>I</sup>	397 days or less	40% of the agency's money <sup>G</sup>	Highest letter and number rating by an NRSRO <sup>H</sup>	53635(a)(1)
Negotiable Certificates of Deposit	5 years	30% <sup>K</sup>	None	53601(i)
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50% <sup>L</sup>	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50% <sup>L</sup>	None	53601.8 and 53635.8
Repurchase Agreements	1 year	None	None	53601(j)
Reverse Repurchase Agreements and Securities Lending Agreements	92 days <sup>M</sup>	20% of the base value of the portfolio	None <sup>N</sup>	53601(j)
Medium-Term Notes <sup>O</sup>	5 years or less	30%	"A" rating category or its equivalent or better	53601(k)
Mutual Funds And Money Market Mutual Funds	N/A	20% <sup>P</sup>	Multiple <sup>Q, R</sup>	53601(l) and 53601.6(b)
Collateralized Bank Deposits <sup>S</sup>	5 years	None	None	53630 et seq. and 53601(n)
Mortgage Pass-Through and Asset-Backed Securities <sup>T</sup>	5 years or less <sup>T</sup>	20%	"AA" rating category or its equivalent or better <sup>T</sup>	53601(o)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple <sup>U</sup>	53601(p)
Local Agency Investment Fund (LAIF)	N/A	None	None	16429.1
Voluntary Investment Program Fund <sup>V</sup>	N/A	None	None	16340
Supranational Obligations <sup>W</sup>	5 years or less	30%	"AA" rating category or its equivalent or better	53601(q)
Public Bank Obligations	5 years	None	None	53601(r), 53635(c) and 57603

**INVESTMENT CONSTRAINTS:**

General Guidelines – Funds held for capital replacement shall be invested in securities that reasonably can be expected to produce enough income to offset inflationary construction cost increases. Such funds shall not be exposed to market price risks or default risks that would jeopardize the assets available to accomplish their stated objective. Such would be the case with obligations of the U.S. Government or its agencies.

Delegation of Authority – Authority to manage the investment program is derived from the California Government Code Section 53600 et seq. and Sections 53635 et seq. The Board of Directors delegates management responsibility for the investment program to the General Manager and Finance Manager who shall establish written procedures for the operation of the investment program, consistent with this policy.

Maximum Maturities – Individual investments within the investment portfolio are limited to a maximum of five years except where further limited by State Law and/or this policy. The District is a “buy and hold” investor whereby securities are purchased with the intent of being held until maturity. Maturities will be matched with the District’s cash flow requirements. After cash flow requirements are met, investment considerations will include seeking additional yield that may be available in the market.

Diversification – It is the District's policy to diversify its investment portfolio to control credit risk. Diversification strategies shall be determined and revised periodically. Maturities shall 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. Funds held in deposit accounts at FDIC-insured banks shall not exceed the FDIC deposit insurance coverage limit.

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 conflict of interest or the appearance of a conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials shall disclose to any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the District.

## **RESPONSIBILITIES:**

**General Manager** – The General Manager is charged with responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District and for the deposit and investment of those funds in accordance with principles of sound fiscal management and in conformance with applicable laws and ordinances. The General Manager shall develop an investment procedures manual to implement this investment policy for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse as approved by the Board of Directors.

Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following:

1. Control of collusion
2. Separation of transaction authority from accounting and record keeping
3. Custodial safekeeping
4. Avoidance of physical delivery securities
5. Clear delegation of authority to subordinate staff members
6. Written confirmation of transactions for investments and wire transfers
7. Dual authorizations of wire transfers
8. Development of a wire transfer agreement with the lead bank and third-party custodian

The internal controls are further defined in the Investment Procedures Manual attached.

The General Manager is responsible for keeping the Board of Directors fully advised as to the financial condition of the District.

**District's Auditing Firm** – The District's auditing firm's responsibilities shall include, but not be limited to, the examination and analyses of fiscal procedures and the examination, checking and verification of accounts and expenditures. An agreed upon procedures on the investment policy of the District is to be performed annually to review investment records and verify the investments have been made in accordance with this policy. This is a separate engagement for services and may be conducted by a different firm than the one conducting the annual audit of the District's financial statements. This review will provide internal control by assuring compliance with established policies and procedures.

**Board of Directors** – Only 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.

The Board of Directors, or a Board designated committee, may 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 Board, or its designated 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, 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 District Investment Policy shall be reviewed annually by the Board of Directors, or a Board designated 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 Board, or its designated committee, to be considered by the Board of Directors for adoption.

## **ADDENDUM**

### **GLOSSARY OF INVESTMENT TERMS:**

**AGENCIES.** Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

**FFCB.** The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

**FHLB.** The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

**FHLMC.** Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "FreddieMac" issues discount notes, bonds, and mortgage pass-through securities.

**FNMA.** Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds, and mortgage pass-through securities.

**GNMA.** The Government National Mortgage Association, known as "GinnieMae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

**PEFCO.** The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

**TVA.** The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

**ASSET BACKED SECURITIES.** Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

**AVERAGE LIFE.** In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

**BANKER'S ACCEPTANCE.** A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

**BENCHMARK.** A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

**BROKER.** A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from their own position.

**CALLABLE.** A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline, the issuer will likely call its current securities and reissue them at a lower rate of interest.

**CERTIFICATE OF DEPOSIT (CD).** A time deposit with a specific maturity evidenced by a certificate.

**CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS).** A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution

and other participating 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.

**FEDERALLY INSURED TIME DEPOSIT.** A time deposit is an interest-bearing bank deposit account that has a specified date of maturity, such as a certificate of deposit (CD). These deposits are limited to funds insured in accordance with FDIC insurance deposit limits.

**LEVERAGE.** Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

**LIQUIDITY.** The speed and ease with which an asset can be converted to cash.

**LOCAL AGENCY INVESTMENT FUND (LAIF).** A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

**LOCAL GOVERNMENT INVESTMENT POOL.** Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

**MAKE WHOLE CALL.** A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

**MARGIN.** The difference between the market value of a security and the loan a broker makes using that security as collateral.

**MARKET RISK.** The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

**MARKET VALUE.** The price at which a security can be traded.

**MATURITY.** The final date upon which the principal of a security becomes due and payable. The investment's term or remaining maturity is measured from the settlement date to final maturity.

**MEDIUM TERM NOTES.** Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

**MODIFIED DURATION.** The percent change in price for a 100-basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

**MONEY MARKET.** The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

**MONEY MARKET MUTUAL FUND.** A mutual fund that invests exclusively in short-term securities. Examples of investments in money market funds are certificates of deposit and

U.S. Treasury securities. Money market funds attempt to keep their net asset values at \$1 per share.

**MORTGAGE PASS-THROUGH SECURITIES.** A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

**MUNICIPAL SECURITIES.** Securities issued by state and local agencies to finance capital and operating expenses.

**MUTUAL FUND.** An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market 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.

**TOTAL RATE OF RETURN.** A measure of a portfolio’s performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

**U.S. TREASURY OBLIGATIONS.** Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

**TREASURY BILLS.** All securities issued with initial maturities of one year or less are issued as discounted instruments and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues “cash management” bills as needed to smooth out cash flows.

**TREASURY NOTES.** All securities issued with initial maturities of two to ten years are called Treasury notes and pay interest semi-annually.

**TREASURY BONDS.** All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

**YIELD TO MATURITY.** The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

TABLE OF NOTES FOR FIGURE 1

- A Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.
- B Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
- C Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years from the settlement date. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.
- D Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
- E No more than 30% of the agency's money may be in bankers' acceptances of any one commercial bank.
- F Applies to local agencies, other than counties or a city and county, with less than \$100 million of investment assets under management. Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body.
- G Local agencies, other than counties or a city and county, may purchase no more than 10% of the outstanding commercial paper and medium-term notes of any single issuer.
- H Issuing corporation must be organized and operating within the U.S., have assets in excess of \$500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating organization.
- I Applies to counties or a city and county, and the City of Los Angeles that have \$100 million or more of investment assets under management.
- J Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).
- K No more than 30% of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
- L Effective January 1, 2020, no more than 50% of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2031, the maximum percentage of the portfolio reverts back to 30%. Investments made pursuant to 53635.8 remain subject to a maximum of 30% of the portfolio.
- M Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
- N Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.
- O "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
- P No more than 10% invested in any one mutual fund. This limitation does not apply to money market mutual funds.
- Q A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.
- R A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of \$500 million.
- S Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.
- T Security types authorized under Section 53601(o) that are issued or guaranteed by an issuer identified in subdivisions (b) or (f), are not subject to the limitations placed on privately issued securities authorized in Section 53601(o)(2)(A)(B).
- U A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).
- V Local entities can deposit between \$200 million and \$10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.
- W Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less.

## #8 Pension Funding Policy



**Board of Directors**  
A/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

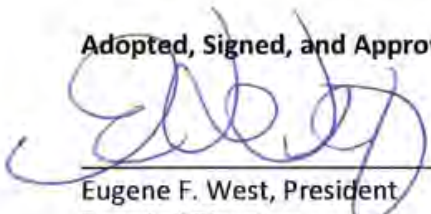
**Whereas**, the policy includes internal budgeting, policy directives and financing mechanisms for the Board of Directors and Staff to address the District's retirement liabilities; and

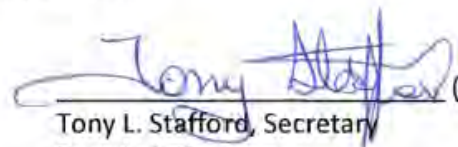
**Whereas**, it is in the best interests of the District to establish a written pension funding policy to serve as a living document, which will require periodic review and updates to take into account changes in the District's unfunded accrued liability and financial position; and

**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 14<sup>th</sup> day of October 2021.

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

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

## **PENSION FUNDING POLICY**

### **October 2021**

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.

#### **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 pay

off 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.

#### **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.

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.

**#9 Procurement Policy**



Board of Directors:  
Andrew F. Nelson  
Division 1  
Jeffrey Z. Brown  
Division 2  
Timothy H. How  
Division 3  
Eugene F. West  
Division 4  
Terry L. Fireman  
Division 5  
General Manager  
Norman Huff

**Resolution No: 26-13**

A Resolution of the Board of Directors  
of Camrosa Water District

**Adopting the District Procurement Policy**

**Whereas**, the Board of Directors deems it essential that Camrosa Water District adhere to sound business practices; and

**Whereas**, it is the desire of the Board of Directors that Camrosa conduct business in a manner which ensures costs to the District are minimized; and

**Whereas**, it is the desire of the Board of Directors that Camrosa conduct business in an open, fair, and equitable manner when procuring equipment and supplies from among competing vendors; and

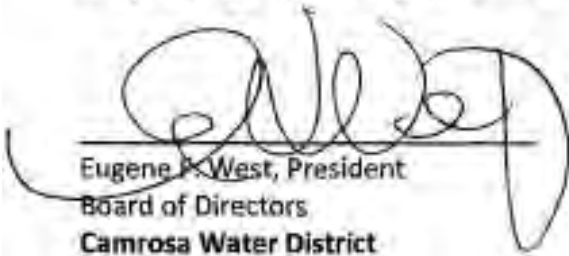
**Whereas**, it is the desire of the Board of Directors that maximum value be received from vendors in return for payment; and


**Whereas**, it is in the best interests of the District to establish a written procurement policy that reflects the foregoing; and

**Now, Therefore, Be It Resolved** by the Camrosa Water District Board of Directors that the attached Procurement Policy is hereby incorporated into this resolution, and adopted by the Board of Directors, effective May 26, 2026; and

**Be It Further Resolved** that the General Manager is provided with the authority to interpret and implement this policy within the District.

**Adopted, Signed, and Approved** this 26<sup>th</sup> day of May 2026.

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

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

**PROCUREMENT POLICY**  
**May 2026**

**PURPOSE:**

This Procurement Policy is established to ensure efficiency and effectiveness in procuring materials and services for Camrosa Water District (District). It establishes sound business practices and ensures the District receives the highest quality and best value for money expended. It provides that the District operate in a fair, open, transparent and nondiscriminatory manner in the marketplace and requires conscious management of the risk inherent in all procurements. Finally, it requires everyone in the procurement process to operate at the highest ethical standard.

**SCOPE:**

Purchase approval authority for procurements made on behalf of the District shall be delegated in relation to the value of the procurement, the nature of the goods or service procured, and terms of the agreement or contract.

**OBJECTIVES:**

- 1) Establish and communicate the District's policies and procedures as they relate to the procurement process
- 2) Establish authority, responsibility, and accountability for procurement activity
- 3) Procure the best goods and services at the most favorable price
- 4) Provide an environment of fair competition and impartiality in the procurement process

**POLICY:**

**OPERATIONAL GOODS AND SERVICES**

Operational Goods and Services – The General Manager is responsible for approving all purchases for goods and services, including Fixed Assets, totaling less than \$50,000 (including tax and shipping) except as otherwise noted herein.

The Board of Directors (Board) shall approve all purchases of goods and services totaling \$50,000 or more.

The following procurements are exempt from the competitive solicitation process and Board approval:

- Debt service payments, chemicals, fuel/diesel, legal services, maintenance software licenses, memberships, payments to other governmental units, permits, and utilities (such as electricity, telephone, natural gas, sewer, and water); and
- When goods and services are necessary to respond to an emergency; and
- Construction or maintenance work costing less than \$35,000 when it is not possible to clearly define the work scope in advance.

Procurement of Goods and Services – Purchases made on behalf of the District should minimize cost to the extent practicable, but the final decision to award to a particular vendor must be carried out on the basis of obtaining best possible value for the District. Price quotations should be routinely sought, and goods and services may be procured as authorized below:

- 1) Items with a value of less than \$5,000:
  - a) No price quotation is required; and
  - b) No Purchase Order is required.
- 2) Items with a value of \$5,000 or greater but less than \$50,000:

- a) Requires solicitation of two price quotations and the quotations may be received either orally or in writing; and
  - b) Requires a Purchase Order and the price quotations become part of the purchase order documentation.
- 3) Items with a value of \$50,000 or greater:
- a) Requires solicitation of three written price quotations; and
  - b) Requires a Purchase Order and the price quotations shall accompany the Purchase Order and become part of the purchase documentation.

Change Orders/Contingencies – The General Manager shall have approval authority for change orders and contingencies up to a combined total of \$50,000. Board approval shall be required for any change orders or contingencies that significantly change the scope of the project or work being performed.

Emergency Procurements – The General Manager is authorized to make emergency procurements of goods and services in excess of \$50,000 to protect the health, safety or property of private individuals and public entities. In such cases, the Board must be notified verbally as soon as possible following the emergency procurement, with written notification provided as soon as practicable thereafter. The Board must ratify the procurement at the next regular Board meeting.

Encouragement of Local Procurement – In meeting the criteria outlined above, staff is encouraged to use local vendors in meeting the District's needs for goods and services.

Internet Procurements – The above notwithstanding, the General Manager may authorize staff to make procurements through internet commerce in instances when such procurement results in minimizing the cost to Camrosa or ensuring responsiveness to the needs and timelines of the District.

Long-term Agreements – The Board shall approve all contracts and agreements with a term longer than 12 months or in excess of \$50,000.

The General Manager may further delegate authority via written Memorandum outlining each authority, including limitations, for approving purchases as necessary to ensure efficiency and effectiveness of District operations. Only the General Manager or his/her delegates are authorized to obligate the District in a procurement arrangement.

Prequalification of Vendors – The General Manager may establish a list of qualified vendors for goods and services which the District frequently purchases. This list will be valid for 5 years and vendors who prove to be unqualified shall be removed and vendors who demonstrate their qualifications may be added.

The General Manger may purchase goods and services from qualified vendors on the list described above without further bidding if the amount of the purchase is less than \$50,000. The Board must approve purchases from qualified vendors if the amount of the purchase is \$50,000 or greater.

Procurement from Other Than the Lowest Quoting Vendor – While it is the desire of the Board of Directors to purchase goods and services at the least cost to the District, there may be instances when the award of a purchase to other than the least-cost vendor produces greatest value and is in the best interests of the District. To the extent possible, District staff should:

- maximize the value received
- use sources which will be responsive to the needs and timelines of District
- seek commonality in major equipment to minimize inventory and training costs
- consider minimizing the cost of ownership over the lifetime of the requirement consistent with meeting acceptable quality, reliability, and delivery constraints.

Procurement through Negotiation – While competitive solicitation is the normal procedure to be used to purchase goods and services, negotiation with a single vendor may be beneficial in some instances. Circumstances that might indicate negotiation include situations where competition does not exist (e.g., only one vendor is interested in providing goods or service) or where special economies may exist outside the competitive process (e.g., when a contractor is already mobilized for another purpose). The Board may authorize the General Manager to negotiate procurement when extraordinary circumstances exist.

Property – The Board shall approve all purchases of real property regardless of value.

Sole-source Procurements – The competitive solicitation process is waived for procurement where the goods or service is available from only one viable source or provider. Negotiations shall be conducted with the provider of the goods or service to achieve the most favorable pricing terms of sale. All sole-source purchases for items valued at \$5,000 or more must document the reason for the sole-source procurement and such documentation must become part of the purchase order documentation.

Split Procurements – When determining which body must approve a procurement, or the procedures necessary in documenting the procurement, the maximum possible monetary value and/or the aggregate expense of a procurement must be taken into account. Under no circumstances may a procurement be intentionally split in order to change the approving authority or the procedures required in documenting the purchase price. The system of controls should provide complete transparency in the procurement process. Total expenditures by vendor will be presented to the Board for review four times a year.

## PROFESSIONAL SERVICES

Procurement of Professional Services – Professional services contracts shall be awarded to consultants based on qualifications that demonstrate expertise and experience in the type of work to be performed, as well as a proven history of high-quality work. Selection shall not to be based solely on the lowest cost or fee and can be negotiated by District staff to ensure fair and reasonable costs.

Contracts will typically reflect for a “not-to-exceed” amount associated with a defined scope of work. When it is not possible to define the scope of work in advance, work may be performed on a time-and-materials basis.

The following criteria shall be used to qualify candidates for consultants and professional services:

- 1) Specialized experience and technical competence of the consultant and its personnel considering the type of services required and the complexity of the project.
- 2) The consultant’s familiarity with the types of problems applicable to the project.
- 3) Willingness to negotiate fair and reasonable compensation for the proposed project scope.
- 4) Past record of performance on projects with the District, other governmental agencies or public bodies, and with private industry, including such factors as control of costs, quality of work, and ability to meet schedules.
- 5) The consultant’s capacity to perform the work (including any specialized services) within the time limitations and with proposed staff, considering the firm’s current and planned workload.
- 6) The consultant’s level of financial responsibility.
- 7) Whether the consultant is already engaged in another project which has a direct and substantial physical relationship to the proposed project.
- 8) Cost proposal for the proposed services.
- 9) Other key factors as appropriate for the type of service.

## PUBLIC WORKS CONTRACTS

Public Works Contracts – Public Works projects include construction, alteration, demolition, installation, or repair work done under contract and paid in whole or in part out of public funds. It can include pre-construction and post-construction activities related to a public works project.

Small project exemption from public works contractor registration means that contractors who work exclusively on small projects are not required to register as public works contractors or file electronic certified payroll reports for those projects. However, prevailing wages must still be paid on projects with small project exemption.

Small project exemption is applied based on the amount of the entire project, not a contractor's subcontracted amount of the project. Small project exemption applies for all public works projects that do not exceed:

- \$15,000 for maintenance; or
- \$35,000 for new construction, alteration, installation, demolition, or repair.

All public works projects that are greater than \$15,000 for maintenance and \$35,000 for new construction must be registered with the Department of Industrial Relations (DIR). Anyone working on a public works project must be paid prevailing wages as determined by the DIR.

Procurement of Public Works projects with a value of \$35,000 or more are subject to competitive bidding, and the following solicitation process:

- 1) At least one bid solicitation notice shall be advertised in a local newspaper of general circulation, District website, and/or public contract solicitation website.
- 2) Sealed bids will be publicly opened at a pre-determined date, time, and location.
- 3) Contracts will be awarded to the lowest responsive and responsible bidder, and the District always reserves the right to waive non-substantial irregularities or reject all bids.
- 4) Consideration should be given not only to the bid price, but also to the general qualifications of the contractor for the performance of the work. A contractor must submit evidence that he or she is competent to manage the proposed project and carry it forward to a successful conclusion, has professional integrity and honesty of purpose, and has sufficient financial resources to complete the project.
- 5) Contracts shall not be awarded to any contractor listed by the California Labor Commissioner as ineligible to bid, work on, or be awarded a public works project.
- 6) Requires a contract and purchase order authorized by the General Manager if less than \$50,000 and authorized by the Board of Directors if greater than \$50,000.
- 7) Expenditures shall not be broken down or divided into sub-groups for purposes of avoiding the above guidelines.

Capital Project Change Orders – The General Manager may approve change orders, or work performed on a time and materials basis, for works of improvement provided the total cost of the changed work does not exceed 10% of the budget for the project work approved by the Board. Board approval shall be required for any change orders or work performed on a time and materials basis that significantly change the scope of the project or work being performed.

The Board shall approve any change order for Board-approved project work that exceeds either \$100,000 or 10% of the approved project budget, whichever amount is less.

The General Manager shall provide the Board with a report of change orders and contingencies on a monthly basis including contractor negotiated price and basis of change.

## **RESPONSIBILITIES:**

**Code of Ethics** – In exercising procurement authority, it is essential that each individual maintain an unimpeachable standard of integrity and foster the highest possible standard of professional competence. Complying with both the letter and the spirit of the principles of ethical behavior is essential. In doing so, each individual must declare any personal interest that may impinge, or might reasonably be deemed by others to impinge, upon a person's impartiality in any procurement decision.

**Conflicting Policies** – This policy shall prevail over any District policies and procedures found in conflict.

**Implementation** – This policy shall become effective upon adoption by the Board.

**Internal Controls** – The General Manager shall establish a system of internal controls that provide an audit trail for all purchases. It should provide for:

- more than one person to be involved in each transaction, end-to-end; and
- confirmation of purchase is a budgeted item and sufficient budget available; and
- prior approval of purchases with a purchase order; and
- certification of receipt of the goods; and
- reconciliation of the purchase order with the invoice and final payment.

**Modification** – This policy may be modified from time to time by resolution of the Board.

**Risk Transfer** – In order to minimize the potential liability exposure of the District, Contracts and Agreements with consultants, contractors, and vendors for goods and services shall include appropriate risk transfer clauses as recommended by the District's liability insurance provider. Contractors and suppliers must, at a minimum, have adequate liability and workers' compensation insurance. An order should not be made effective with a contractor until the relevant insurance documents, including a performance bond, if necessary, have been reviewed and accepted. The risk transfer language will be standardized in the District's agreements and approved by the Board. Once approved, any changes to the risk transfer language must return to the Board for approval.

## **ANNUAL REVIEW:**

The Procurement Policy shall be reviewed annually by the Board of Directors, or a Board designated committee, to ensure efficiency and effectiveness in procuring goods and services for the District. Proposed amendments to the policy shall be reviewed by the Board, or its designated committee, to be considered by the Board of Directors for adoption.

## #10 Reserve Policy



Board of Directors  
Michael F. Waters  
Director 1  
Jeffrey C. Brown  
Director 2  
Timothy H. Hoist  
Director 3  
Eugene H. West  
Director 4  
Neil S. Bonham  
Director 5  
General Manager  
(not on ballot)

### **Resolution No: 25-18**

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 in the best interests of the customers of Camrosa to set aside monies for future prepayments of Unfunded Accrued Liability to CalPERS; 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 a Procurement Funding Fund (PFF) to set aside monies from the source of water quality settlements to fund current and future operational expenditures such lobbying, grant research and monitoring to identify potential grant funding opportunities to offset future capital outlay project expenditures, and ;


**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 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 CalPERS Unfunded Accrued Liability
- 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 14<sup>th</sup> day of October 2025.

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

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

## Statement of Reserve Fund Policy October 2025

### **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.

- f. **Funding Procurement Fund (FPF)** - Funds are for both short-term and long-term purposes. The objective is to provide funds for the current and future operational expenditures, improvement of facilities for planning and engineering.

Applicable Funds: Potable, Non-Potable and Wastewater Funding Procurement 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.
- f. **Funding Procurement Fund (FPF)** – Contribution from water quality settlements.

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.
- g. **Funding Procurement Fund (FPF)** – The FPF target level will not apply, as funds are utilized as needed from settlements.

### **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.

## #11 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
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
2025	4.0%	69,618	3,921,197	56,325

The District's service area encompasses property with over \$8.0 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
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%
2025	7,687,173,438	340,114,853	8,027,288,291	4.90%

## #12 Top Ten Customers

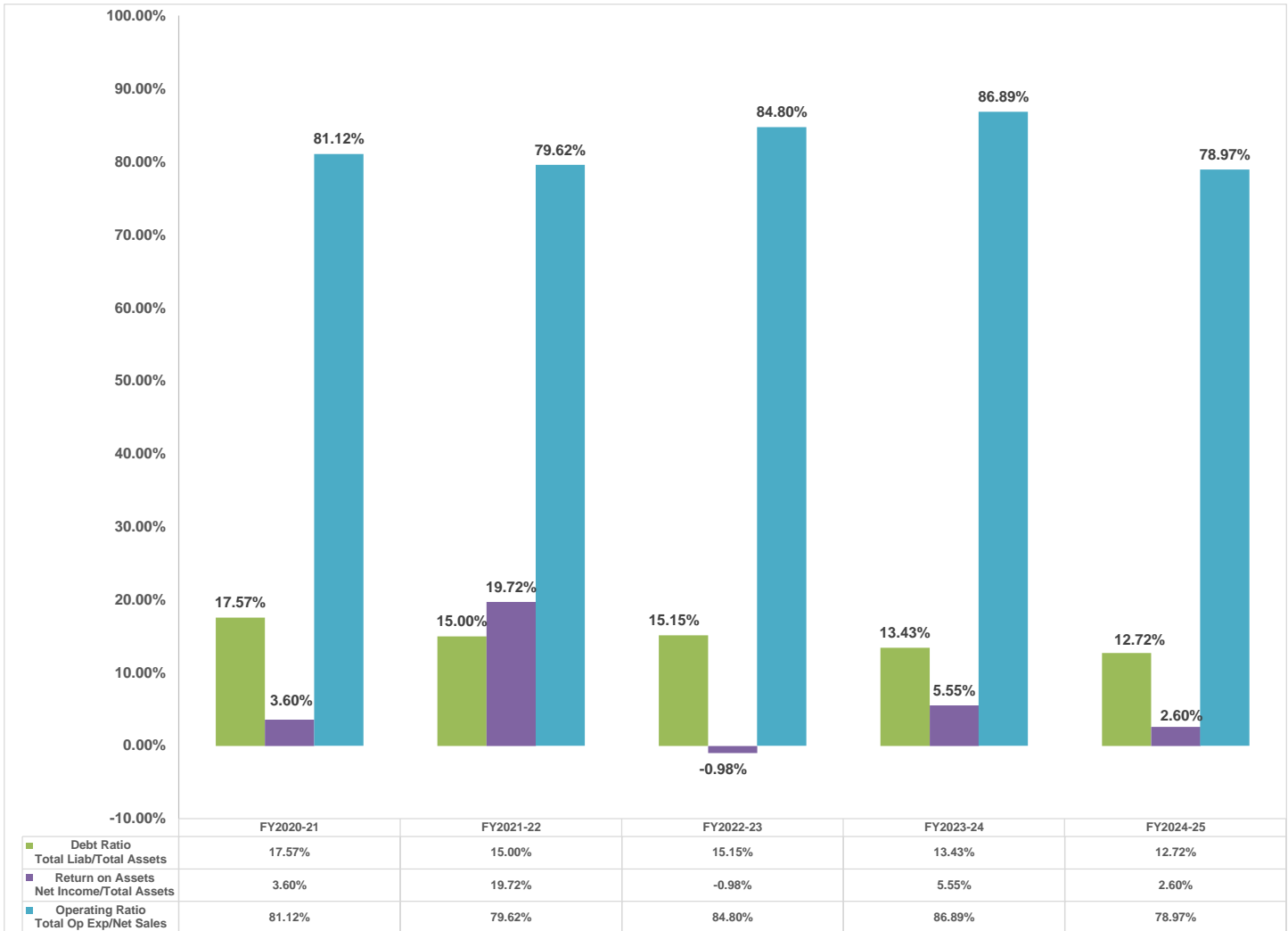
### Ten Largest Water Customers Fiscal Year 2025

Customer	Customer Type	Acre-Feet	Annual Revenues	% of Water Sales
Leisure Village	Residential	902	\$ 1,293,512	5.80%
Reiter Brother Inc	Agricultural	928	1,087,335	4.87%
Cal State University CI	Public	395	616,347	2.76%
Mahan Ranch Golf Club LLC	Commercial	268	571,413	2.56%
Duda Farm Fresh Foods, Inc.	Agricultural	531	480,196	2.15%
Camlam Farms, Inc.	Agricultural	723	251,516	1.13%
A Hartman Ranch, Inc	Agricultural	208	219,529	0.98%
Pleasant Valley Park & Rec	Irrigation	88	195,780	0.88%
City of Camarillo	Irrigation	66	179,728	0.81%
A.B.P.	Agricultural	113	<u>169,239</u>	<b>0.76%</b>
<b>Total Ten Largest Customers</b>		<b>4,222</b>	<b>5,064,595</b>	<b>22.69%</b>
All Other Customers		<u>7,323</u>	<u>17,252,174</u>	<u>77.31%</u>
<b>Total Water Revenue for District</b>		<b>11,545</b>	<b>\$ 22,316,769</b>	<b>100.00%</b>

### Ten Largest Wastewater Customers Fiscal Year 2025

Customer	EDUs	Annual Revenue	% of Wastewater Sales
Leisure Village	2,162	\$ 1,264,996	23.39%
CSUCI	815	476,971	8.82%
Rancho Adolfo Mobile Home Estates	255	149,236	2.76%
Corte Madera/AvalonBay Communities	161	94,224	1.74%
Essex Camino Inc.	161	94,224	1.74%
Adolfo Camarillo Highschool	59	34,529	0.64%
Camarillo Senior Living (ACSR, LLC)	56	32,773	0.61%
Marriott Brighton Gardens	42	24,580	0.45%
Pleasant Valley School	38	22,239	0.41%
Seminary	34	<u>19,898</u>	<u>0.37%</u>
<b>Total Ten Largest Wastewater Customers</b>	<b>3,783</b>	<b>\$ 2,213,670</b>	<b>40.94%</b>
All Other Customers	<u>5,476</u>	<u>3,193,545</u>	<u>59.06%</u>
<b>Total Wastewater Revenue for District</b>	<b>9,259</b>	<b>\$ 5,407,215</b>	<b>100.00%</b>

## #13 Financial Metrics



**Debt Ratio:** Indicator quantifies the 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 downward trend shows that the District has not been reliant on debt financing, which translates into financial stability and lower risk, and debt obligations that are manageable. Appendix #3 shows detailed information on outstanding debt.

**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 expense, and therefore, it is subject to fluctuation from year to year due to its non-cash component to measure the change in the District's unfunded pension liability. The increased ratio in FY 2021-22 is due to the recognition of a large pension credit. In contrast, in FY 2022-23, the District recognized a large pension expense. In FY 2023-24, the District received \$6.1 million in mitigation fees, which contributed to a higher return on assets ratio. A healthy ratio is generally considered to be over 5%.

**Operating Ratio:** This ratio compares operating expenses to net revenue to measure efficiency. 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.

**Debt Service Coverage Ratio:** Another key metric is the debt service coverage ratio. A detailed analysis and narrative are located beginning on page 90.

## #14 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	32,700	11,450	9,474	28	6,701	4,845	350	77.5	\$ 27,342,395	\$ 27,821,922	7,446,095	\$ 1,036,631
Triunfo Water and Sanitation District	50	33,000	4,888	10,826	19	1,786	1,000	55	120	\$ 18,131,266	\$ 31,599,956	646,552	\$ 1,736,392
Las Virgenes Municipal Water District	123	70,000	19,982	17,238	124	15,459	6,000	460	68.6	\$ 57,637,008	\$ 81,845,718	8,598,542	\$ 1,124,465
Ojai Valley Sanitation District	120	23,000	0	10,600	21	0	0	0	120	\$ 10,703,189	\$ 9,778,983	2,889,080	\$ 792,400
Carpinteria Valley Water District	17.61	16,500	4,503	0	22	3,500	0	90	0	\$ 15,961,482	\$ 17,056,824	3,312,755	\$ 2,262,504
Casitas Municipal Water District	150	70,000	7,000	0	63	10,835	0	163.4	0	\$ 26,442,329	\$ 24,316,894	4,630,515	\$ 3,402,760



***Mission Oaks & Conejo Creek***

## **FY 2026-2027 Budget Development Assumptions**

### **REVENUE**

Water Sales (3-year average)

Potable Sales 6,172 AF

- Ag 423.09 AF
- Commercial & Industrial 474.45 AF
- Domestic 4,347.34 AF
- Public 299.58 AF
- Landscape 614.90 AF
- Other (Temporary Construction) 13.30 AF
- Adopted rate increases

Non-Potable Sales 4,389.52 AF

- Non-Potable 4,002.97 AF
- Recycled Sales 386.55 AF

Meter Service Charge

- Service connections adjusted to the April 2026 billing cycle
- Adopted rate increases
- The modifier in the rate model calculation has been removed which resulted in a decrease in revenue

Sewer Service Charge

- Equivalent Dwelling Units (EDUs) net increase of 507 from FY 2025-2026 to FY 2026-2027
- Adopted rate increases

Pump Zone Charges

- Rates do not increase (not included in the rate study)
- Budget is consistent with FY 2025-2026 and aligns with the 3-year average

### **EXPENDITURES**

Salaries & Benefits

- Full-time equivalent employees: 33 FTE
- Inflation-Based annual salary adjustment of 3.20% Consumer Price Index (CPI-U)
- Performance-based promotion or salary adjustments 1% of total annual salaries
- One-time bonus 1% of total annual salaries
- Camrosa paid CalPERS Discretionary Offset 6% from 5%
- Camrosa paid CalPERS Employer Paid Member Contribution (EPMC) 1% from 2%

- PERS Classic 11.92%
- PERS PEPRA 7.93%
- Medical 6% increase
- Dental 2% increase
- Vision 2% increase

## Water

Production Costs based on 6,542.32 AF Demand (includes 6% Water Loss)

- % of “uptime” for local production has been adjusted
- Well production 4,056 AF or 62%
- Import water purchases 2,487 AF or 38%
- Zone pumping 3,430 AF
- Pumping Power
  - Rates per AF have been adjusted with nearly all reflecting a decrease per AF
- Calleguas Municipal Water District
  - Public Hearing for water rates on July 1, 2026. The budget was developed using the following estimated increases and are reflected in the projected costs:
    - Variable rates:
      - Tier 1 Supply Rate assumes a 2.92% rate increase for the 2<sup>nd</sup> half of the year
      - Salinity Management Pipeline (SMP) includes an 8.6% rate increase for the 2<sup>nd</sup> half of the year
    - Fixed rated
      - Readiness-to-serve and capacity charges include a 23.87% and 17.6% increase, respectively
- Conejo Creek Project – Thousand Oaks
  - 5,698 AF (3-year average using 2022-2024 from the Flume Report) and increase the current rate of \$151.94 per AF by a projected 3.2% CPI for 10 months of FY 2026-2027

## Wastewater

- Salinity Management Pipeline – Calleguas (SMP)
  - Calleguas Municipal Water District
    - Public Hearing for rates on July 1, 2026. The budget was developed using the following estimated increase and is reflected in the projected costs:
      - Salinity Management Pipeline (SMP) includes an 8.6% rate increase for the 2<sup>nd</sup> half of the year

## Board Memorandum

June 9, 2026

**To:** General Manager

**From:** Terry Curson, District Engineer

**Subject:** Renewal of Annual Contracted Support Services

---

**Objective:** Renew annual Contracted Support Services with ZWorld Geospatial Information Systems (ZWorld) and Cannon Corporation (Cannon).

**Action Required:** Authorize the General Manager to enter into annual agreements with ZWORLD and Cannon, in an amount not to exceed \$57,600 and \$275,200, respectively for GIS related tasks and Construction Inspection Services.

**Discussion:** Since 2022, the Board approved outsourcing of GIS and Construction Inspection services on an annual basis. Staff has initially selected ZWorld and Cannon to perform these services. After each year, staff evaluates the performance and costs and decides based on performance so as to renew the contracts for an additional year. Staff is pleased to report that both ZWorld's and Cannon's performance has been very good and staff would like to continue with these consultants.

ZWorld Geospatial Information Services:

These services have included, but are not limited to:

- Staff training for GIS Web Viewer, as needed.
- Aerial Mapping Updates
- GIS Maintenance/Program Support – Maintenance of the District's online and on-premises GIS environments.
- As Built requests from outside utility agencies
- GIS Application Support – ArcGIS Desktop, ArcGISPro, Collector, FieldMaps, and 3<sup>rd</sup> party apps (Workflow Management, DigSmart/DigAlerts).
- Mapping Support – Staff reports, publications & documents, project plans, media presentations as needed.

ZWORLD has raised its annual contract services cost (first time in two years) to the District compared to last year by \$3,600, which is considered fair and reasonable. Funding for these services are included in the Fiscal Year 2026-27 Budget.

Cannon Corporation:

Cannon has completed multiple development and capital improvement project inspections over the past fiscal year. The projects require observation and inspection to ensure projects are built in accordance with the contract plans, specifications, and District Standards. Below are examples of past and ongoing projects along with expected projects to begin in FY 2026-27:

- CWRP Dewater Press - Completed
- AG 3 Tank Replacement - Completed
- Camino Ruiz Development - Completed
- Santa Rosa Well No. 10 - Completed
- Lynnwood Well – Iron/MN Filters - Completed
- Sewer Hotspots – In Progress
- Sewer Lift Station No. 4 – In Progress
- CWRP PLC Replacement – In Progress
- Toll Brothers Development – In Progress
- Street valve and manhole raising - Ongoing
- CWRP Power System Upgrades - New
- Sewer Lift Station No. 2 - New
- Yucca Pump Station - New
- Valencia Well – New

To date, Cannon’s FY 2025-26 contract was for \$272,770 of which only \$192,000 has been spent. The new annual contract amount is \$275,200; an increase of approximately one percent. Funding for these services are included in the Fiscal Year 2026-27 Operating and Capital Budget.

***Attachments:***

- *ZWorld Support Services Proposal*
- *Cannon Inspection Services Proposal*

CAMROSA WATER DISTRICT  
GIS SUPPORT SERVICES

February 12, 2026



**Submitted to:**

Terry Curson  
District Engineer  
Camrosa Water District  
7385 Santa Rosa Road  
Camarillo, CA 93012

**Submitted by:**

ZWORLD GIS  
27 West Anapamu Street Suite #191  
Santa Barbara, CA 93101  
Tel 805.448.1726  
[info@zworldgis.com](mailto:info@zworldgis.com)

February 12, 2026

Camrosa Water District  
7385 Santa Rosa Road  
Camarillo, CA 93012

Re: GIS SUPPORT SERVICES

ZWORLD GIS is pleased to submit this proposal to provide ongoing GIS Support Services for the Camrosa Water District. This submittal outlines our comprehensive approach to supporting and enhancing the District's GIS program.

The District requires continued development and maintenance of GIS data to support its operational needs. These services include creating, updating, and managing GIS datasets derived from aerial imagery, engineering and survey drawings, tabular records, GPS data, and field verification. In addition, ZWORLD GIS will provide technical support and administration for the District's Esri ArcGIS Online platform to ensure data integrity, accessibility, and system performance.

Our proposed staff augmentation model addresses the District's immediate priorities while establishing a sustainable framework for long-term GIS data maintenance and application support. This approach ensures the District maintains accurate, reliable, and business-ready GIS data to support daily operations and decision-making.

The proposed annual not-to-exceed cost for District GIS Program Support is \$57,600.

Thank you for the opportunity to submit this proposal. ZWORLD GIS welcomes the opportunity to meet with District officials to discuss any questions or project-specific considerations. We understand the importance of this program to the District and the community it serves, and we look forward to working with you.

Sincerely,



Zacharias Hunt, MPA  
Geospatial Manager  
ZWORLD GIS



**Table of Contents**

About ZWORLD GIS..... 2

Background ..... 3

Scope of Work..... 5

Service Tasks..... 5

Cost and Schedule..... 7

Support Team..... 8

References..... 10

**About ZWORLD GIS**



**GEOSPATIAL INFORMATION SYSTEMS**

- Mapping**
- Needs Assessment & Strategic Planning**
- GIS Data Development**
- GIS Training**
- GIS Database Design & Development**
- GIS Application Development**
- Systems Integration**
- Project Management**
- Staff Supplement**
- Emergency Preparedness**

*"Zacharias is highly expertised in GIS, but never ceases the exploration of new techniques and applications. He's got that rare capability to take control of the details while remaining flexible and creative, and always with the customer foremost in mind." - Lauren Moore, County of Santa Barbara*

As a one of the leading service providers of geospatial data products and services in the Santa Barbara/Ventura region, we are cognizant of the crucial role that such information and technology plays in key decisions at all levels of government. ZWORLD GIS is committed to the highest quality and technical standards in this industry, and to supplying decision makers with reliable, accurate information that empowers decision making. This commitment is what sets ZWORLD GIS above others in the industry.

Our goal has been to combine cutting-edge technology with a team of key technical personnel with impressive career achievements and extensive experience in the field of Geospatial Technology and Mapping. ZWORLD GIS will be utilizing the latest approaches and best practices developed in the industry. ZWORLD GIS draws upon the 27 years of experience deploying GIS services, which included developing a GIS Strategic Plan for the County of Santa Barbara as well as the Channel Islands Regional Geographic Information System Collaborative. Being familiar with asset management, mobile field applications, engineering and design processes, legal policies and procedures, and GIS solutions, ZWORLD GIS is uniquely qualified to produce GIS data that is realistic and will assist with achieving business success for the Camrosa Water District.

ZWORLD GIS is a GIS consulting business located in Santa Barbara, California. We provide GIS services and solutions to both private and public organizations. ZWORLD GIS is an Environmental Systems Research Institute, Inc. (ESRI) centered business utilizing the ESRI suite of desktop, database, web, mobile and cloud product solutions and integration strategies related to geospatial data. We support small business needs of basic GIS data development, analyses, and cartographic needs, as well as large scale organizations that require enterprise advanced solutions to capture, store and disseminate information through a variety of application types and portals. With over 25 years of experience in the geospatial technology industry, ZWORLD GIS understands today's business needs within local government and municipalities. Whether the focus is on infrastructure and utility management, planning and land use, law enforcement, environmental and natural resource, emergency preparedness, or public safety, ZWORLD GIS has the experience and resources to meet your challenges with cost effective and scalable GIS solutions.

## Background

The Camrosa Water District, organized under the California Water Code, was established on July 24, 1962. Construction of the initial waterworks facilities occurred from 1966 through 1969, and this installation forms the backbone of the potable water system in place today. The District's first customers were ranchers who took delivery of imported water directly from the newly constructed Calleguas pipeline that traversed the area. From these few irrigation customers in the sixties, the potable water distribution system has expanded steadily to serve approximately 35,000 residents, more than 3,000 acres of agriculture, and a host of businesses and light industry.

In 1981, potable water service was extended to the Camarillo State Hospital, and the District assumed the hospital's wastewater treatment plant. When first constructed in 1930, the wastewater plant was the first full-scale bio-filtration plant in the world. In 1997, the plant was rebuilt and expanded to a 1.5 million gallons per day (water reclamation facility). The CWRF, as it is known, produces tertiary-treated recycled water for irrigation use at California State University Channel Islands (CSUCI), the entity that inherited the hospital campus after it was closed in 1997.

In 1991, Camrosa's service area, like all of California, was in the midst of a severe drought. Imported water for agricultural use had diminished and groundwater levels were dropping. Treated wastewater from the City of Thousand Oaks's Wastewater Treatment Plant along Conejo Creek was envisioned to be a long-term solution to local shortages, and in 2002 construction was completed on the Conejo Creek Diversion Project, designed to provide 10,000 acre-feet a year of new non-potable surface water to meet irrigation needs. The area served by non-potable water has gradually increased to include deliveries to agricultural use in the Pleasant Valley County Water District (PVCWD) service area, to agricultural irrigators in the lower elevations of Santa Rosa Valley, and to community landscape areas in Leisure Village.

In 2014, after nearly a decade of planning, Camrosa completed construction on the Round Mountain Water Treatment Plant, a desalination facility that treats brackish (very salty) groundwater to drinking water levels. This desalter produces a million gallons of drinking water a day, offsetting about ten percent of the water Camrosa was importing when the plant came online. Camrosa

received \$2.3 million in state grant funding to help pay for this facility.



CAMROSA  
WATER DISTRICT

**Incorporation Date:** 1962  
**District Size:** .31 sq. miles

### DISTRICT PROGRAMS

The five District Departments include:

[Customer Accounts and Billing](#)  
[Engineering and Operations](#)  
[Finance](#)  
[Water Resources and Regulatory Compliance](#)

The District serves more than 30,000 people and delivers more than 14,400 acre-feet of water each year. Camrosa delivers potable water, non-potable surface water and water reclaimed at its Water Reclamation Facility.

Wastewater collection services are provided in the central portion of the District and to CSUCI and County of Ventura.



**Significance of Project**

A District GIS can provide a framework for organizing data from many sources that relate to the District strategy development. GIS, with its data integration and visualization capabilities that foster collaboration, is the natural vehicle for an intra-organizational and interagency development of strategic plans. GIS improves operational response by centralizing data in many formats and from many sources and integrating it with other technologies such as web map applications. In addition, improved workflows create efficiencies in the decision making capability. A District GIS can strengthen the success of achieving and supporting many of the tasks and goals the District has established. In particular, the following tasks and goals can achieve a positive impact from GIS:

*District Goals*

To meet the current and future needs for water and sanitary services

*District Goals*

To deliver high quality products that are reliable, affordable and responsive

*District Goals*

To prudently manage and maintain the District's assets, and finally

*District Goals*

To maintain public awareness and confidence and honor the public's trust

---

## Scope of Work – Mapping/GIS Services

### GIS Data Development

This task will entail generating new GIS data from past databases for past calls and incidents on an internal Web Map. ZWORLD GIS is experienced with the necessary techniques needed to adequately capture the new GIS data and successfully create corresponding attribute (tabular) information. Either importing the scanned document and georeferencing for a digitizing process or projecting the correct vector data, ZWORLD GIS will create the new GIS format data, making it ready for applications and maps.

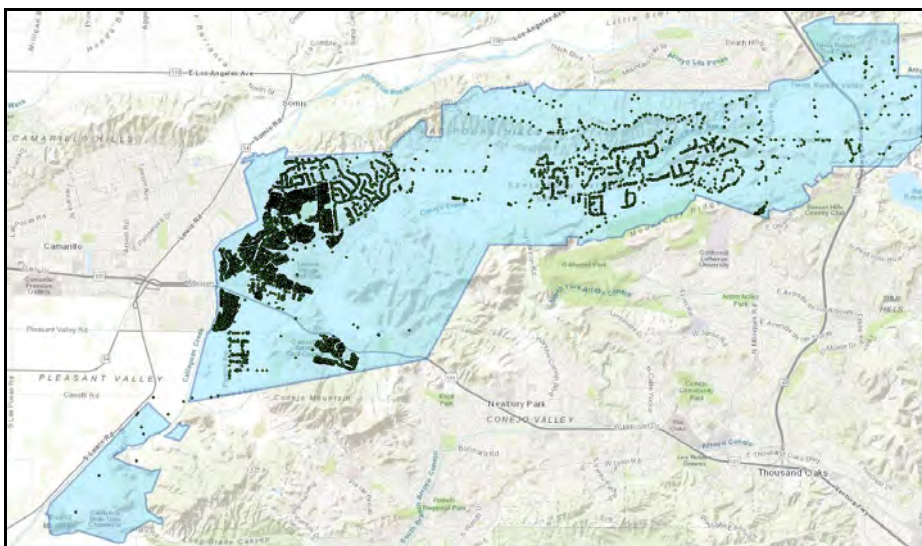
ZWORLD GIS can also generate new GIS data from using other source resources. If aerial imagery meets the agencies positional requirements, then structures that are photo-identifiable can be digitized. Survey documents that contain Coordinate Geometry (COGO) information, such as distance and bearings of pipes, can be used to develop the vector GIS data. Tabular data that contains X,Y values such as northing and eastings, or longitude and latitude can be used to position GIS data. GIS data can also be created using a GPS device, occupying the location of the asset in the field.

### GIS Data Maintenance

This task will focus on maintaining the GIS data once it has been created and where GIS data needs to be updated based on operational changes. This task ensures that the data is kept current and provides the most up to date information is available to staff and application users. ZWORLD GIS will become the data steward of the District GIS data maintaining both new assets and modifying existing features. ZWORLD GIS will be working closely with District staff to perform the required edits to features and attributes.

### GIS Application Support

This task will provide support for Web Map applications for staff to track and analysis previous site data, system assets and base district data. An additional Web Map for the Public can be developed and limited data just for public need can be shown.



### Mapping Support

ZWORLD GIS can assist with providing custom mapping and cartographic images for:

- Staff Reports
- Publications & Documents
- Project Plans
- Operational meetings
- Public Sessions & Media Presentation

### District GIS Program Support

ZWORLD GIS will work closely with staff to make sure that all of the various operations and resources that integrate with GIS are supported and maintained. This includes

ZWORLD GIS can assist with providing custom mapping and cartographic images for:

- Esri ArcGIS Online Organization Account
  - Web Map Applications
  - Users and Roles
  - Field Mobile Applications
  - Data Publishing and Services
  - Dashboard & Story Map Integrations
- Esri ArcGIS Enterprise Server
  - Rest URL Services
  - Geodatabases
- Esri Desktop Licenses
- District Esri User Accounts
- District Mapping Products
  - Atlas Maps
  - Wall Maps
- GPS Field Collection
  - On-Site Field collection of District Assets



## **Cost and Schedule**

It is proposed that the services involved in the scope of work be conducted by ZWORLD GIS staff as shown on the following page. ZWORLD GIS will be the primary contractor for the proposed scope of work. Deliverables from GIS Professional Services is proposed at an annual cost and not to exceed \$57,600, and all work under this proposal will be invoiced monthly. Services could be started immediately.

### **Camrosa Water District– GIS Support Services**

Annual GIS Support Cost: \$57,600

<b>Total GIS Support</b>	<b>\$57,600</b>
--------------------------	-----------------

## PROJECT TEAM

**Zacharias Hunt**  
Project Manager



### QUICK FACTS

#### Previously Managed Projects:

#### CITY OF SOLVANG

Provide GIS Services for the City, that included updating the Water System Atlas Maps, including:

- \* Water Valves
- \* Pipe Network
- \* Fire Hydrants
- \* Hydrant Valves
- \* Water Meters

#### CITY OF GOLETA – PUBLIC WORKS

Worked with City staff to develop a GIS Strategic Plan for the Public Works Department that was incorporated into a larger Information Technology Plan. The GIS objectives included:

- \* Technical Architecture
- \* Web Application
- \* Enterprise GeoDatabase
- \* City GIS Data Standards
- \* Emergency Support

#### CITY OF THOUSAND OAKS

Provide GIS Services for the City, that included updating the Water System GIS Data, including:

- \* Water Valves
- \* Pipe Main Network
- \* Fire Hydrants
- \* Hydrant Valves
- \* Water Meters

### Overview

Mr. Hunt is the founding principal of ZWORLD GIS. He has been working in the GIS/Mapping and local government industry since 1999 and holds a master's degree in public administration as well as a bachelor's degree in Geography. Mr. Hunt also has certification in the use of Global Positioning Systems (GPS) from Ventura College, California. Mr. Hunt has been involved in all aspects of deploying GIS for local government special districts. As the Geographic Information Officer (GIO) for Santa Barbara County, Mr. Hunt managed all aspects of a County Enterprise GIS program which included: developed and implemented a County GIS Strategic Plan; managed GIS web based applications for both internal County staff as well as the public; implemented GIS policy and standards; participated in annual budgeting and procurement process for GIS; developed sustainable GIS revenue opportunities; recruited and trained GIS staff; managed the County GIS Internship program; and coordinated GIS based systems for the County Office of Emergency Services (OES). Mr. Hunt also participates with the Channel Island Regional GIS Collaborative.

### Education & Qualifications

- Master's Degree – Public Administration, California State University of Northridge, 2011
- Bachelor of Arts Degree – Geography, University of California, Santa Barbara, 1999

### Career Experience

Owner, ZWORLD GIS  
June 2011 – Present

CIRGIS President, CIRGIS Collaborative  
Mar. 2010 – Jan. 2016

Geographic Information Officer (GIO), Santa Barbara County, CA  
Feb. 2007 – June 2011

Public Works GIS Supervisor, Santa Barbara County, CA  
Aug. 2004 – Feb. 2007

Lead GIS Analyst, Nellis Air Force Base (USAFE Geobase)  
Feb. 2004 – Aug. 2004

Public Works GIS Analyst, Santa Barbara County, CA  
Apr. 2000 – Feb. 2004

## Support Team

**Cameron Whitney**  
GIS Specialist



### QUICK FACTS

#### Recent Projects:

#### **CAMROSA WATER DISTRICT**

Handled District employee, contractor, and public requests for spatial data, maps, and web applications using a variety of formats. Built out the District Water and Sewer system GIS datasets using engineering plans. Built District Web Map and Field App for field operations. Published ArcGIS for Server:

- \* WFS
- \* WMS
- \* Geoprocessing Services
- \* Feature Services

#### **GOLETA SANITARY DISTRICT**

Developed advanced GIS data for the District sewer system which included creating system GIS layers from field collection and as-built research.

- \* Maintenance Holes
- \* Cleanouts
- \* Force Mains
- \* Gravity Mains
- \* Lift Stations

#### **MONTECITO WATER DISTRICT**

Created & upgraded the GIS data for the District Water system which included:

- \* Water Pipe Mains / Laterals
- \* Water Meters
- \* System Valves
- \* Fire Hydrants
- \* Pressure Zones

### Overview

Cameron Whitney is an experienced GIS Consultant and Certified GIS Professional (GISP) with nearly a decade of professional experience in the Geospatial Industry. With a focus on both small and large system utilities and asset management program development, Cameron excels in delivering scalable spatial solutions that boost operational efficiency and cost savings across varied public and private-sector clients.

His expertise in project leadership, GIS data creation and management, asset management, and water utility operations (Certified as a T2 and D2 Water Operator) has consistently contributed to client success and satisfaction. Recent achievements include the deployment and management of multiple Enterprise Geodatabases for clients requiring robust multi-user editing environments and ArcSDE Replication capabilities. He also led a GPS data collection project for over 500,000 water service connections across California for a prominent utility, demonstrating his project management abilities.

Whether the project involves expanding GIS capabilities, optimizing asset management processes, or integrating spatial data with other systems, clients can expect Cameron to deliver innovative solutions, rooted in industry standards and best practices, that exceed expectations and drive business objectives toward success.

### Education & Qualifications

- Bachelor of Science Degree – Geospatial Science, California Humboldt State University, 2016
- Associate of Science Degree – Environmental Science, Santa Barbara City College, 2014
- Water Distribution System Operator Grade II – California State Water Resource Control Board

### Career Experience

GIS Specialist, ZWORLD GIS  
December 2022 – Present

GIS Specialist, California Water Service  
September 2020 – December 2022

GIS Research Assistant, Humboldt State University  
August 2017 – June 2020

---

## References

### City of Solvang, California



Company Address: 411 Second Street, Solvang CA 93463  
Contact Phone: 801.699.6422  
Contact Person: Bridget Paris Elliott  
Date: 2011-Current

### Goleta Sanitary District, California



Company Address: 1 Moffett Place, Goleta, CA 93117  
Contact Phone: 805.967.4519  
Contact Person: Steve Wagner  
Date: 2015-Current

### Mosquito and Vector Management District California



Company Address: 2450 Lillie Ave, Summerland, CA 93067  
Contact Phone: 805.969.5050  
Contact Person: Brian Cabrera  
Date: 2023-Current

### Montecito Water District, California



Company Address: 583 San Ysidro Road, Montecito, CA 93108  
Contact Phone: 805.969.2271  
Contact Person: Adam Kanold  
Date: 2013-Current

### City of Carpinteria, California



Company Address: 5775 Carpinteria Avenue, Carpinteria, CA 93013  
Contact Phone: 805.684.5405  
Contact Person: John L. Ilasin  
Date: 2015-Current

### Camrosa Water District, California



Company Address: 7385 Santa Rosa Road. Camarillo CA 93012  
Contact Phone: 805.482.8063  
Contact Person: Terry Curson  
Date: 2022-Current

### Montecito Fire District



Company Address: 595 San Ysidro Road, Santa Barbara, CA 93108  
Contact Phone: 805.969.7762  
Contact Person: Nic Elmquist  
Date: 2018-Current



March 10, 2026

Mr. Terry Curson, PE  
District Engineer  
Camrosa Water District  
7385 Santa Rosa Road  
Camarillo, CA 93012

**PROJECT: COST PROPOSAL – CAMROSA WATER DISTRICT ON-CALL INSPECTION SERVICES**

Dear Mr. Curson:

Thank you for the opportunity to submit a cost proposal to continue to provide inspection and construction administrative services for Camrosa Water District (District). We have based this scope of work on our recent experience working with the District and the anticipated projects list for FY 26 27.

**SCOPE OF WORK**

1. General Construction Inspection
  - a. Capital Improvement/ Operations Projects
  - b. Development Projects
  
2. Assist with other inspection related services as requested by the District.

It is our understanding that this agreement will begin July 1, 2026 and end June 30, 2027. We understand that approximately 80% of the contact time will be utilized to inspect Capital Improvement/ Operations Projects and 20% reserved for inspection of Development and other projects. The hourly rates for inspecting Capital Improvement and Operations projects will be classified as prevailing wage rates while inspecting development and other related projects will be classified under non-prevailing wage rates.

Cannon will provide a Construction Inspector that would be working directly with Camrosa Water District staff to provide inspection services and report onsite observations. The total cost for this proposal is not-to-exceed \$275,200. Please see our attached staffing plan for a detailed labor breakdown and rate schedule.

Sincerely,

A handwritten signature in blue ink that reads "N. Boas" with a stylized flourish at the end.

Nik Boas, PE  
Senior Resident Engineer



**STAFFING PLAN AND COST ESTIMATE**

Role	Project Type	Labor Type	Rate Distribution	Hourly Rate	Est. Hours	Estimated Cost
Construction Inspector III	Capital Improvement / Operations	Prevailing Wage	80%	\$185	1200	\$222,000
Construction Inspector III	Development	Non-Prevailing Wage	20%	\$169	300	\$50,700
					<i>Total Estimated Hours</i>	<i>1500</i>
					<i>Total Estimated Cost of Labor</i>	<i>\$272,700</i>
<b>Reimbursables</b>						
Miscellaneous Reimbursables, Field Materials, Photo Copies, Software, Etc.						\$2,500
<b>Total Estimated Cost of Services</b>						<b>\$275,200</b>

NOTE: Pricing assumes part time inspection services or on an as-needed basis. Not to exceed 1500 total hours.



Proposal Date:	<u>March 10, 2026</u>
Client:	<u>Camrosa Water District</u>
	<u>Terry Curson, PE</u>
	<u>7385 Santa Rosa Road</u>
	<u>Camarillo, CA 93012</u>
Project:	<u>Camrosa Water District On-Call Inspection</u>
Scope of Work:	<u>Construction Inspection/ Observation</u>
Fees:	<u>\$275,200</u>

Please indicate your acceptance of this proposal by signing below.

In witness whereof, the parties hereto have caused this agreement consisting of written proposal letter P260309 dated March 10, 2026.

Client: Camrosa Water District                      Cannon

X                      Terry Curson, PE                      Patrick R. Riddell, PE  
                          District Engineer                      Director, Construction Management

Date: \_\_\_\_\_

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Jozi Zabarsky, Customer Service Manager

**Subject:** Consolidation of the District's General Election

---

**Objective:** Consolidate the District's General Election with elections of other agencies in the same territory and set parameters regarding length and liability for costs of candidate statements.

**Action Required:** Adopt a resolution Requesting Consolidation of the General District Election, Scheduled for November 3, 2026, with Other Elections Called to be Held on the Same Day and in the Same Territory.

**Discussion:** An election will be conducted on November 3, 2026, for the purpose of electing three (3) members of the Camrosa Water District Board of Directors. The District has the option of consolidating its General Election with the elections of other agencies. The Ventura County Clerk has requested the District provide a resolution specifying whether the General Election scheduled for November 3, 2026, shall be consolidated.

Consolidation of the District's elections with the County General Election is the most cost-effective way to conduct the District's General Election held every two years. Staff has prepared the attached resolution that would allow the election to be consolidated and obligate the District to pay the fees imposed by the County for providing this service.

In addition, the District is required to provide notice to the Ventura County Clerk establishing whether the candidates or the District will bear the cost of the publication of their statements. In prior elections, the Board has considered and agreed that candidates will bear the cost of the publications of their statements.

**Attachment:**

- *Resolution 26-14*

**Resolution No: 26-14**

A Resolution of the Board of Directors  
of Camrosa Water District

**Requesting Consolidation of the General District Election  
Scheduled for November 3, 2026, with Other Elections Called  
to be Held on the Same Day and in the Same Territory**

**Whereas**, an election shall be conducted for the Camrosa Water District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 3, 2026, for the purpose of electing three (3) members of the Board Directors; and

**Whereas**, the Board of Directors wishes the Election Division of the Office of the County Clerk to conduct said election; and

**Whereas**, pursuant to Section 10403 and 10418 et seq. of the Election Code, said election may be consolidated with the statewide election to be held on the same day; and

**Whereas**, the Board of Directors desires that the General District Election be consolidated with any other elections that may be held on the same date and involving the same territory; and

**Whereas**, pursuant to Election Code Section 15651, in the event of a tie for any Director seat the election winner will be determined by lot administered by the County of Ventura;

**Now, Therefore, Be It Resolved** by the Camrosa Water District Board of Directors that the General District Election of this District is to be held on November 3, 2026, and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 et seq. of the Elections Code; and

**Be It Further Resolved** that, pursuant to Election Code Section 10002, the District shall reimburse the County of Ventura in full for the services performed upon presentation of a bill from the County of Ventura to the District.

**Adopted, Signed, and Approved** this 9<sup>th</sup> day of June 2026.

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

\_\_\_\_\_ (ATTEST)  
Norman Huff, Secretary  
Board of Directors  
**Camrosa Water District**

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Kevin Wahl, Director of Operations

**Subject:** Diversion Pump Replacement Capital Improvement Project

---

**Objective:** Replace one diversion pump.

**Action Required:** Authorize the General Manager to:

- 1) Appropriate \$100,000.00 from the Non-Potable Capital Replacement Fund and establish a Diversion Pump Replacement Capital Improvement Project (CIP); and
- 2) Issue a purchase order to Xylem Water Solutions USA, Inc., not to exceed \$99,052.44, for the purchase of a new diversion pump.

**Discussion:** The Conejo Creek Diversion structure is a key component to providing non-potable water to our customers. This structure was designed with three submersible pumps that move water from the creek to our storage ponds. These specialized Flygt pumps are designed with high chrome wearplates and impellers to withstand the high volume of sand and other particulate carried by the creek.

One of these pumps recently failed. Staff has determined that the failed pump has reached the end of its service life and is not repairable. Xylem Water Solutions is the regional distributor for Flygt pumps.

This project will be completed by the end of December 2026.

**Attachment:**

- *Xylem Water Solutions Diversion Pump Quote*



**Xylem Water Solutions USA, Inc.  
Flygt Products**

May 26, 2026

11161 Harrel Street  
Mira Loma, CA 91752  
Tel (951) 332-3668  
Fax (951) 332-3679

CAMROSA WATER DISTRICT  
7385 SANTA ROSA RD  
CAMARILLO CA 93012-9225

Quote # 2026-LAB-0313  
Project Name: CAMROSA WATER DISTRICT  
Job Name:

Xylem Water Solutions USA, Inc. is pleased to provide a quote for the following Flygt equipment.

A Flygt Preventive Maintenance Contract is available for this order. Please contact XXX for more information.

**Flygt 3301**

Qty	Part Number	Description	Unit Price	Extended Price
1	3301.185-1024	Flygt Model NP-3301.185 12" volute Submersible pump equipped with a 460 Volt / 3 phase / 60 Hz 70 HP 1150 RPM motor, 626 impeller, 1 x 65 Ft. length of SUBCAB S3x50+3x25/3+S(4x0,5) submersible cable, FLS leakage detector, volute is prepared for Flush Valve	\$ 88,282.00	\$ 88,282.00

<b>Total Price</b>	<b>\$ 88,282.00</b>
Sales Tax 7.25%	\$ 6,400.44
<b>Freight Charge</b>	<b>\$ 4,370.00</b>
<b>Total Price</b>	<b>\$ 99,052.44</b>

**Terms & Conditions**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.



**As of October 14<sup>th</sup>, 2024, all orders must meet a minimum dollar value of \$1,200. Xylem reserves the right to refuse to process any order that does not meet the minimum order value requirement. Xylem will support order adjustments to meet the minimum order value threshold.**

- Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.  
**Freight Terms:** 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)  
See Freight Payment (Delivery Terms) below.
- Taxes:** State, local and other applicable taxes are not included in this quotation.
- Back Charges:** Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.
- Tariff Changes:** The prices quoted herein are based on the current tariff rates, duties, government charges, and trade regulations as of the date of this quote. If any new tariffs, duties, taxes, or similar charges are imposed, or any existing tariffs, duties, or charges are increased or modified by any government or regulatory authority (collectively, "Tariff Changes"), and such Tariff Changes result in an increase in the cost of goods, Xylem reserves the right to adjust the pricing of the affected goods to reflect the increased costs.
- Shortages:** Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.
- Terms of Delivery:** PP/Add Order Position  
**Terms of Payment:** 100% N45 after invoice date.  
Xylem's payment shall not be dependent upon Purchaser being paid by any third party unless Owner denies payment due to reasons solely attributable to items related to the equipment being provided by FLYGT.
- Validity:** This Quote is valid for ninety (90) days.  
**Schedule:** Submittals are not applicable. Delivery lead times are XX weeks after order acceptance.
- Warranty:** Xylem Water Solutions USA, Inc. offers a commercial warranty to the original end purchaser against defects in workmanship and material.
- Exclusions:** This Quote includes only the items listed specified above.

Thank you for the opportunity to provide this quotation. Please contact us if there are any questions.

Sincerely,



Manny Padilla Jr.



Aftermarket Sales  
Phone: 562.760.9258

[manny.padilla@xylem.com](mailto:manny.padilla@xylem.com)





**Customer Acceptance**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

A signed copy of this Quote is acceptable as a binding contract.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Quote #: 2026-LAB-0313  
Customer Name: CAMROSA WATER DISTRICT  
Job Name:  
Total Amount: \$ 88,282.00  
Sales Tax: \$ 6,400.44  
Freight: \$ 4,370.00

Signature: \_\_\_\_\_ Name: \_\_\_\_\_  
(PLEASE PRINT)

Company/Utility: \_\_\_\_\_ PO: \_\_\_\_\_

Address: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Phone: \_\_\_\_\_

\_\_\_\_\_ Email: \_\_\_\_\_

\_\_\_\_\_ Fax: \_\_\_\_\_





## Xylem Preventive Maintenance Agreement Service

Protect your investment. Maximize reliability. Reduce downtime.



Our comprehensive Preventive Maintenance verification ensures your lift station and pumping equipment operate safely, reliably, and efficiently. A qualified Xylem representative will complete the following checks:

**1. Lift Station Inspection.** A visual inspection is performed to assess the overall condition of the lift station, including valves and piping where accessible. All inspections are safely conducted from outside the wet well.

**2. Lifting Equipment Assessment.** Inspect lifting equipment, including lifting chains and guide rails, to ensure safe and reliable operation.

*Safety Note: Xylem may decline to lift pumps if any concerns are identified during inspection.*

**3. Control Panel Inspection.** Visually inspect the control panel and verify site voltage across all three phases. If required, pump leads will be removed from the terminals to perform an insulation resistance test.

**4. Pump Removal and Inspection.** Each pump is lifted from the wet well for a thorough inspection. Xylem will assess and provide recommendations on:

- Condition of pump cables and cable entries
- Oil or glycol level (top off as needed) and overall condition of the pump
- Impeller (re-adjusted if necessary), wear ring, or insert ring condition
- Flush valve operation (if installed)

**5. Dry Run Testing.** Each pump will be run dry to confirm proper operation, including:

- Correct rotation
- No excessive noise or vibration

**6. Pump Reinstallation.** Reinstall pumps and verify proper seating on the discharge connection to ensure reliable operation.

**7. Level Controls Inspection.** Inspect and clean level sensors and/or floats as required and where safely accessible.

**8. Operational Testing.** Confirm proper operation of the pumps and control panel in both manual and automatic modes. Record amperage readings for each pump. If necessary, the pump may be taken to the Xylem facility for repairs.

*For Xylem Supplied Panel:* Verify pump alternation, alarm outputs, and operating levels.

*For Non-Xylem Control Panels:* A qualified electrician shall be present on-site to perform testing procedures and assist the Xylem representative.

**9. Detailed Reporting.** Provide a written report outlining findings and observations.

**10. Follow-Up.** A Xylem representative will review the report with the customer and discuss recommendations for optimal performance.



**Extended Warranty** offered for new pumps on continual PMA cover.



**Connected PMA** - Reach out to your local Xylem representative to learn more about our remote monitoring service for lift stations.

Strengthen your operation with a fully customizable Preventative Maintenance Agreement— available as a single-year plan or a multi-year contract— designed to deliver proactive, expert support tailored to your needs and budget.

**Trust Xylem to keep your systems running at peak performance.**

Xylem Inc.  
Insert local address  
Insert local address

Tel 000000  
[xylem.com](http://xylem.com)

All information presented herein is believed reliable and in accordance with accepted engineering practices. Xylem makes no warranties as to the completeness of this information. Users are responsible for evaluating individual product suitability for specific applications. Xylem assumes no liability whatsoever for any special, indirect or consequential damages arising from the sale, resale or misuse of its products. Subject to change without notice.

© 2026 Xylem Inc. or its affiliate. All rights reserved.  
XB0077

**xylem**

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Kevin Wahl, Director of Operations

**Subject:** Woodcreek Well Pump Repair Capital Improvement Project

---

**Objective:** Repair Woodcreek Well Pump.

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

- 1) Appropriate \$300,000.00 from the Potable Capital Replacement Fund and establish a Woodcreek Well Pump Repair Capital Improvement Project (CIP); and
- 2) Ratify a purchase order in the amount of \$52,243.00 to General Pump Company, Inc., for the removal and inspection of the Woodcreek Well Pump.
- 3) Authorize the General Manager to issue a purchase order to General Pump Company, Inc., in the amount of \$229,750.00, for the pump repair of Woodcreek Well.

**Discussion:** The Woodcreek Well was last rehabilitated approximately two years ago. At that time, two 5-foot patches were installed on the original 12-inch carbon steel screen, a new 10-inch-diameter stainless steel wire liner was installed on the lower part of the well. The well was cleaned and disinfected. A new 9-inch-diameter fresh-water flush pump was installed. Since the rehab, Woodcreek Well has maintained a steady 610-gpm production with a safe drawdown.

The VFD for the well failed in March. After the VFD was replaced, the well had excessive down-hole vibration, enough to stall the motor. Staff investigated the vibration with General Pump and concluded that the pump needed to be pulled and inspected. The inspection revealed excessive corrosion on the pump, especially the cast iron pump bowls. The tube bearings had also worn worse at the bottom, suggesting that the damage started from the bowl unit and worked its way up. There were also signs of possible cavitation damage in the leading edges of the vanes and in the wear-ring area at the top of the bowls.

The proposed new pump bowl assembly will be all stainless steel to combat any dissimilar metal corrosion. The 140 feet of 6" column pipe above the pump that is inside the 10" stainless steel liner will also be replaced with stainless steel pipe. To combat possible cavitation caused by intake velocity/turbulence and vortices, an additional 40 feet of 6" perforated stainless steel suction pipe will be installed.

This project will be completed by the end of July 2026.

**Attachment:**

- *General Pump removal and repair quotes*



934 W. VERDULERA STREET - CAMARILLO, CA 93010  
PHONE: (805) 482-1215 - FAX: (805) 484-2135

**WELL & PUMP SERVICE SINCE 1952**

Lic. #496765

*"Serving All Southern California and Central Coast!"*

Camrosa Water District

April 7, 2026

7385 Santa Rosa Road

Camarillo, California 93012

Attn: Chris Patacsil, Kevin Wahl, Terry Curson.

***Subject: Woodcreek Well Pump Pull and Inspect.***

General Pump Company, Inc. (GPC) is pleased to provide this estimate to provide equipment and materials to remove the existing pump equipment and video log the well and inspect equipment to help determine cause of recent issues. The estimated cost is as follows:

**Shop Time:**

- |   |                          |
|---|--------------------------|
| • Load-Unload materials and equipment as needed.                              | 10 Hours                 |
| • Tear down pump, inspect   | 20 Hours                 |
| • Inspect Discharge Head, FWF tube tension assembly; prepare Condition report | 20 Hours                 |
| • Engineering support   | 10 Hours Included        |
| <b><i>50 Hours Total Estimated Shop Labor @ \$125.00/Hour</i></b>             |                          |
|   | <b><u>\$6,250.00</u></b> |

**Field Labor:**

- |  |                                 |
|--|---------------------------------|
| • Mobilize crew and service equipment to pick up, deliver and layout plywood for ground protection                       |                                 |
| • Mobilize crew and equipment to site, set up rig, remove pump equipment, load pump and transport to shop for inspection |                                 |
| • Overtime/man hour >8 weekdays and Saturdays up to 8 hours  |                                 |
| 36 Hours 3 Man Crew and equipment @ \$805.00/Hour  | \$91,392.00                     |
| 36 Hours Additional Man and equipment @ \$160.00/Hour  | \$2,160.00                      |
| 8 Hours 2 Man crew and equipment for Plywood \$400.00/Hour   | \$3,200.00                      |
| 48 Hours Overtime at \$80.00 per man Hour  | \$3,840.00                      |
|  | <b><i>Total Field Labor</i></b> |
|  | <b><u>\$41,780.00</u></b>       |

**Materials/Rentals (Non-Taxable):**

- |  |  |
|--|--|
| • Plywood for grass protection (36 Pieces) | \$3,120.00   |
|  | <b><i>Total Estimated Materials/Rental (Non-Taxable)</i></b> |
|  | <b><u>\$3,120.00</u></b>                                     |

**Outside Services:**

- |                            |  |
|----------------------------|--|
| • Video Log well. (1 Each) | \$1,280.00                                 |
|                            | <b><i>Total-Outside services</i></b>       |
|                            | <b><u>\$2,560.00</u></b>                   |
|                            | <b><i>Total Estimated Project cost</i></b> |
|                            | <b><u>\$52,430.00</u></b>                  |

GPC's Standard Terms and Conditions apply and all invoices. Warranty for work and materials are restricted to parts and materials replaced as part of this project.

Regards,

*Ray Reece*



934 W. VERDULERA STREET - CAMARILLO, CA 93010  
PHONE: (805) 482-1215 - FAX: (805) 484-2135

WELL & PUMP SERVICE SINCE 1952

Lic. #496765

*"Serving All Southern California and Central Coast!"*

Camrosa Water District  
7385 Santa Rosa Road  
Camarillo, California 93012

June 2, 2026

Attn: Kevin Wahl, Chris Patacsil

***Subject: Woodcreek Well Pump Replacement/Repair and Suction pipe extension Proposal with all Stainless Steel 316 pump and impellers.***

General Pump Company, Inc. (GPC) is pleased to provide this proposal to replace the existing pump with a new 316 Stainless Steel bowl assembly designed to produce the same amount of water from the previous pump equipment. The column pipe will be new 6" stainless steel pipe from the pump to 140-feet up and we will add an additional 40-feet of 6" perforated stainless steel suction pipe to address the potential water velocity/turbulence and air pumping issues that are likely creating the cavitation that damaged the existing pump. We will also replace all the water flush bronze bearings and reuse the 2-1/2" stainless steel tubing, the shafts and the 8" column pipe.

**The estimated cost is as follows:**

**Shop Labor:**

- Load, Unload, tear down replacement pump, inspect and reassemble, recondition the discharge head and flush nut assembly, straighten all lines shafts, dis-assemble and replace all bronze bearings in the tube and shaft and re-assemble and pressure wash all materials in preparation for installation

114 Hours Shop labor @ \$125.00/Hour      \$14,250.00

***Total Shop Labor***      **\$14,250.00**

**Field Labor:**

- Re-Install Pump, Column, Discharge head and Motor.
- Remove Plywood and restore site
- Connect Pumping equipment to power supply, start and test pump

40 Hours 4 Man Crew and equipment @ \$965.00/Hour      \$38,600.00

14 Hours 2 Man Crew and Equipment @ 400.00/Hour      \$5,600.00

48 Hours Overtime/Man Hours @ \$80.00/Man Hour      \$3,840.00

***Total Field Labor***      **\$48,040.00**



*"Serving All Southern California and Central Coast!"*

Camrosa Water District

June 2, 2026

Page 2

**Materials/Rental (Taxable):**

• Replacement 9MH-15 Stage Bowl assembly in 316 Stainless Steel designed for 508GPM at 740' TDH – 125 BHP	\$89,017.00
• Replacement 6" column assembly and replacement bronze materials for repair to tube and shaft	\$48,184.00
• Suction pipe extension for 40 feet with .060 slots 16 per row and cone str	\$10,546.00
• Replacement SST airline and replacement / broken PVC	\$1,791.00
• Bolting and gasket kit, Motor oil and field consumables	\$364.00
• Electrical components to splice motor leads	\$137.00
• Miscellaneous consumables; fittings, tape, banding etc.	\$819.00
• Estimated freight	\$5,281.00
• Estimated Local sales tax	\$11,321.00

***Total Materials (Non-Taxable)***      **\$167,460.00**

***Total Estimated Project cost***      **\$229,750.00**

Best Regards,

*Ray Reece*

General Pump

## Board Memorandum

June 9, 2026

**To:** Board of Directors  
**From:** Norman Huff, General Manager  
**Subject:** **Board Authorized Promotion**

---

**Objective:** Authorize the promotion of the District's Assistant IT Manager to IT Manager.

**Action Required:** It is recommended that the Board of Directors authorize the General Manager's recommended promotion of the District's Assistant IT Manager to IT Manager.

**Background:** The Promotion and Salary Adjustments Policy states that, "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." The proposed promotion exceeds this threshold.

Camrosa has a talented, hardworking, and dedicated staff. The goal is to retain and encourage our existing talent while being able to attract new personnel as openings become available. To achieve this goal, it is essential the District recognizes the wide range of responsibilities that individual employees take on; provides for appropriate, sustainable staffing levels; and plans for prudent succession planning.

In line with these goals, and in anticipation of the retirement of the District's IT and Special Projects Manager, the District hired an Assistant IT Manager. It is the General Manager's opinion that the recommended promotion will help achieve these goals.

**Discussion:** The District's IT and Special Projects Manager retired in May, and this promotion recognizes the Assistant IT Manager's demonstrated performance, experience, expertise, and ability to step into this role.

The IT Manager Board-approved annual salary range for FY 2026-27 is \$134,160 to \$190,920. The proposed annual salary is \$138,000 and includes the Board-authorized Annual Inflation Adjustment and 1% Bonus for FY 2026-27.

This promotion, along with the recommended salary, has been accounted for in the most recent Draft FY 2026-27 Budget and Organization Chart.

## Board Memorandum

June 9, 2026

**To:** Board of Directors

**From:** Norman Huff, General Manager

**Subject:** **Legislative Advocacy and Legislative Support Policy**

---

**Objective:** Discuss the potential benefits of establishing a Legislative Advocacy and Legislative Support Policy and provide direction to staff regarding the development of a formal policy for future Board consideration.

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

**Discussion:** State and federal legislative and regulatory actions have a significant influence on the District's ability to provide reliable, affordable, and sustainable water, wastewater, and related services. Legislative proposals can affect water supply reliability, groundwater management, water quality regulations, infrastructure funding opportunities, local governance authority, rate-setting authority, environmental compliance obligations, and the District's overall financial and operational responsibilities.

Camrosa actively monitors legislative and regulatory developments through its participation in industry organizations, including the Association of California Water Agencies (ACWA), Ventura County Special Districts Association (VCSDA), and other regional and statewide partnerships. However, the District currently does not have a formal Board-adopted policy establishing legislative priorities or defining the authority and procedures for taking official positions on legislative matters.

Many California water agencies and special districts have adopted legislative advocacy policies that provide guidance regarding legislative principles, advocacy priorities, and the respective roles of the Board and management in responding to legislative proposals. These policies help ensure that advocacy efforts are consistent with the agency's mission and strategic objectives while allowing timely responses to legislative deadlines.

A Legislative Advocacy and Legislative Support Policy could provide a framework for:

- Establishing legislative principles and priorities that reflect the District's mission and strategic goals;
- Identifying issues on which the District may support, oppose, or monitor legislation;
- Defining authority for responding to legislative proposals between Board meetings;
- Providing transparency and consistency regarding the District's advocacy efforts;
- Protecting the District's interests regarding water supply reliability, groundwater management, water rights, infrastructure funding, regulatory compliance, and local governance authority; and
- Improving coordination with partner agencies and industry organizations on issues affecting the District and its customers.

Potential policy topics for Board consideration may include:

- Protection of local control and special district governance authority;
- Water supply reliability and drought resilience;
- Groundwater sustainability and adjudication matters;
- Water rights and contractual water supply protections;
- State and federal infrastructure funding opportunities;
- Recycled water and water resource development;
- Emerging drinking water regulations and water quality requirements;
- Protection against unfunded mandates;
- Regulatory reform and permitting efficiencies; and
- Other issues determined by the Board to be of strategic importance.

In addition to a permanent policy framework, the Board may wish to consider establishing annual legislative priorities that can be updated each year to reflect emerging issues and District objectives.

The purpose of this agenda item is to obtain Board input regarding whether staff should proceed with development of a formal Legislative Advocacy and Legislative Support Policy for future Board consideration and adoption.

***Attachment:***

- *Draft Legislative Advocacy and Legislative Support Policy*

**CAMROSA WATER DISTRICT  
LEGISLATIVE ADVOCACY AND LEGISLATIVE SUPPORT POLICY**

**PURPOSE:**

The Camrosa Water District ("District") recognizes that actions of the California Legislature, Congress, state and federal regulatory agencies, and other governmental bodies can significantly affect the District's ability to provide reliable, affordable, and sustainable water, wastewater, and related public services.

The purpose of this Policy is to establish legislative principles, define the District's advocacy priorities, and provide procedures for reviewing and taking positions on legislative and regulatory matters that may affect the District, its customers, and the communities it serves.

**OBJECTIVES:**

The District shall actively monitor and, when appropriate, advocate regarding legislation, regulations, funding opportunities, and governmental actions that:

1. Protect and enhance water supply reliability;
2. Preserve local control and decision-making authority;
3. Protect the District's financial stability and ratepayer interests;
4. Support sound groundwater management and sustainable water resources;
5. Promote investment in water infrastructure, recycled water, water quality, and resiliency projects;
6. Ensure regulatory requirements are scientifically based, practical, and cost-effective;
7. Protect the District's legal authorities, contractual rights, and property interests; and
8. Support the efficient and transparent operation of California special districts.

**LEGISLATIVE PRINCIPLES:**

Unless otherwise directed by the Board of Directors, the District shall generally:

Support:

1. Legislation and policies that improve water supply reliability and drought resilience;
2. State and federal funding for water infrastructure, groundwater sustainability, recycled water, water conservation, and water quality projects;
3. Protection of local agency authority to manage water resources and establish rates, fees, and charges in accordance with applicable law;
4. Policies that promote integrated water management, regional cooperation, and long-term resource planning;
5. Regulatory reforms that reduce unnecessary administrative burdens while maintaining public health and environmental protections;

6. Protection of special district revenues and governance authority;
7. Policies that recognize and protect adjudicated, appropriative, prescriptive, contractual, and other legally recognized water rights.

Oppose:

1. Legislation that would impair the District's ability to provide reliable and affordable services;
2. Unfunded or inadequately funded mandates imposed on local agencies;
3. Legislation that preempts local authority without demonstrated statewide necessity;
4. Measures that create unreasonable financial, operational, or regulatory burdens on the District or its ratepayers;
5. Policies that threaten existing water supplies, water rights, groundwater management authorities, or contractual entitlements;
6. Proposals that divert local revenues or diminish the financial independence of special districts.

### **LEGISLATIVE REVIEW PROCESS:**

The General Manager shall monitor pending legislation, regulations, and policy proposals that may affect the District.

Staff may consult with:

- District legal counsel;
- Legislative advocates;
- Association of California Water Agencies;
- Ventura County Special Districts Association;
- Other public agencies, coalitions, and professional organizations.

### **AUTHORITY TO TAKE POSITIONS:**

Board Authority:

The Board of Directors retains authority to adopt official District positions on:

1. Sponsored legislation;
2. Ballot initiatives;
3. Legislation with significant financial, legal, operational, or policy impacts;
4. Legislation involving water rights, groundwater adjudications, governance structure, taxation, or major regulatory changes;
5. Any matter specifically requested by a Board member for Board consideration.

General Manager Authority:

The General Manager is authorized to take support, oppose, or watch positions on legislation and regulatory proposals without prior Board approval when:

1. The position is consistent with this Policy;
2. Immediate action is necessary due to legislative deadlines; and
3. The issue does not meet the criteria requiring Board action under Section 5.1.

The General Manager shall inform the Board of any such actions through legislative reports or at the next regular Board meeting.

**LEGISLATIVE COMMUNICATIONS:**

The District may communicate adopted positions through:

- Position letters;
- Coalition letters;
- Legislative testimony;
- Meetings with elected officials and agency representatives;
- Participation in legislative advocacy organizations;
- Regulatory comments;
- Public statements authorized by the Board or General Manager.

**LEGISLATIVE REPORTING:**

The General Manager shall provide periodic reports to the Board summarizing:

- Legislative activities;
- Positions taken under this Policy;
- Significant pending legislation;
- Regulatory developments;
- Funding opportunities and advocacy efforts.

**ANNUAL LEGISLATIVE PRIORITIES:**

The Board may annually adopt Legislative Priorities identifying specific state and federal issues of importance to the District.

The annual priorities shall supplement, but not replace, this Policy.

**POLICY REVIEW:**

This Policy shall be reviewed periodically by the Board of Directors and may be amended as necessary to reflect changes in law, District priorities, or governmental affairs practices.

## Board Memorandum

June 9, 2026

**To:** Board of Directors  
**From:** Norman Huff, General Manager  
**Subject:** **General Manager Compensation**

---

**Objective:** Authorize a General Manager's annual compensation adjustment.

**Action Required:** It is recommended that the Board of Directors authorize an Annual Inflation Adjustment of 3.2% to the General Manager's current salary and award a one-time, merit-based bonus payment of \$2,500, effective as of the General Manager's anniversary date of March 11, 2026.

**Background:** The Board of Directors annually evaluates the performance of the General Manager and reviews compensation to ensure it remains appropriate, competitive, and aligned with the District's organizational objectives and operational needs. The General Manager's appointment anniversary date is March 11.

Following completion of the Board's annual performance evaluation process, the Board may consider adjustments to the General Manager's compensation based on factors including performance, achievement of Board-directed goals, organizational accomplishments, market conditions, and inflationary impacts.

**Discussion:** The Board's performance evaluation of the General Manager was conducted in closed session pursuant to Government Code section 54957(b). However, Government Code section 54957(b)(4) provides that closed sessions held under that authority "shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline."

Accordingly, while the Board may evaluate the General Manager's performance in closed session, any discussion and action regarding compensation adjustments must occur in open session. The compensation adjustments proposed in this memorandum are therefore presented for consideration and action by the Board during the public portion of the meeting in compliance with the Brown Act.

The proposed inflationary adjustment and merit-based bonus are being considered separately from the closed-session performance evaluation and are subject to approval by the Board in open session.

The proposed compensation adjustment recognizes both the effects of inflation and the General Manager's performance during the evaluation period while supporting the District's ability to attract and retain qualified executive leadership.

The fiscal impact associated with the proposed compensation adjustment is included within the District's budget and can be accommodated within existing appropriations.

## **General Manager Compensation**

Effective March 11, 2026

### **Norman Huff – General Manager**

1. ANNUAL BASE SALARY INCREASE BY 3.2% plus one-time \$2,500 bonus
2. UNRESTRICTED USE OF A VEHICLE
3. UNRESTRICTED USE OF A CELL PHONE
4. OPTION TO CASH IN TWO WEEKS OF LEAVE PER YEAR
5. MEDICAL, DENTAL AND VISION FOR EMPLOYEE AT NO COST
6. OTHER BENEFITS & INSURANCE AS DEFINED IN THE EMPLOYEE HANDBOOK
7. PROFIT SHARE PLAN 5% OF BASE SALARY (picked up by District from Base Salary)
8. HOLIDAY PAY: 11 days plus 2 floating days added at the beginning of each Fiscal Year
9. CalPERS 2% AT 62: PEPRA EMPLOYER CONTRIBUTION PAID BY DISTRICT
10. ANNUAL LEAVE - AS DEFINED IN THE EMPLOYEE HANDBOOK

Approved this 9th day of June 2026.

---

Eugene F. West, President  
**Camrosa Water District**

---

Norman Huff, General Manager  
**Camrosa Water District**

## 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. 2026 Board Calendar

# 2026 Camrosa Board Calendar

JANUARY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2026 Holidays	
January 1 <sup>st</sup>	New Year's Day
February 16 <sup>th</sup>	President's Day
May 25 <sup>th</sup>	Memorial Day
July 3 <sup>rd</sup>	Independence Day (Observed)
September 7 <sup>th</sup>	Labor Day
November 11 <sup>th</sup>	Veteran's Day
November 26 <sup>th</sup> & 27 <sup>th</sup>	Thanksgiving
December 24 <sup>th</sup> & 25 <sup>th</sup>	Christmas
December 31 <sup>st</sup>	New Year's Eve

APRIL						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2026 Conferences	
CASA Winter Conf. (Indian Wells)	Jan 13 <sup>th</sup> - 16 <sup>th</sup>
ACWA Spring Conf. (Sacramento)	May 5 <sup>th</sup> - 7 <sup>th</sup>
CASA Annual Conf. (Napa)	Aug 4 <sup>th</sup> - Aug 7 <sup>th</sup>
ACWA Fall Conf. (Anaheim)	Dec 1 <sup>st</sup> - 3 <sup>rd</sup>

JULY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

2026 AWA Meetings	
AWA Board Meetings (Highlighted in Orange)	
WaterWise Breakfast (Highlighted in Yellow)	
April 16 <sup>th</sup>	Annual Symposium
August	<b>DARK (No events or meetings)</b>
September 17 <sup>th</sup>	Reagan Library Reception
December 10 <sup>th</sup>	Holiday Mixer

OCTOBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2026 VCSA Meetings	
February 3 <sup>rd</sup>	Annual Dinner
April 7 <sup>th</sup>	
June 2 <sup>nd</sup>	
August 4 <sup>th</sup>	
October 6 <sup>th</sup>	
December 2 <sup>nd</sup>	

Camrosa Water District  
7385 Santa Rosa Road  
Camarillo, CA 93012

Camrosa Board Meetings are highlighted in **RED**. Board Meetings are usually held on the **2nd & 4th Tuesday of each month at 10am** unless indicated.

Calleguas Board Meetings are held 1st & 3rd Wednesday - 4:00 PM