United Water CONSERVATION DISTRICT

MINUTES
SPECIAL BOARD MEETING
BUDGET WORKSHOP

Thursday, May 29, 2025, 1:00 p.m.
Board Room, UWCD Headquarters

ROLL CALL

Present: **Directors Ford, Hasan, Huber, Jones, Keeling, Kimball, and Maulhardt**

Absent: **None**

1. OPEN SESSION: 1:02 p.m.

1.1 Pledge of Allegiance: Director Maulhardt

1.2 Public Comments

Public speakers:
Margie Bartes, Bartels Ranch
Danny Klittich

2. Fiscal Year 2025-2026 Proposed Budget Workshop

Staff gave a Budget Workshop PowerPoint presentation consisting of:

- Introduction and review related to the development of the proposed budget, reserve needs, corresponding rates to be charged, the budget process, and related issues.
- Review of Capital Improvement Plan and recommended funding for Fiscal Year 2025-2026.
- Additional information in connection with and in support of the proposed Fiscal Year 2025-2026 budget and the District's groundwater extraction charges.
- Questions from the Board members.
- Public comments and/or questions.
- Providing direction to staff.

A discussion followed on the next steps for completing the District's Fiscal Year 2025-2026 budget including staff to pursue steps to assess the PTP system with a holistic view of the service area.

3. ADJOURNMENT

The meeting was adjourned at 2:29 p.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Board of Directors meeting of May 29, 2025.

ATTEST: Gordon E. Kimball
Gordon Kimball, Board Secretary

ATTEST: ______________________
Tracy J. Oehler, Clerk of the Board

FY2025-26 Budget Workshop

May 29, 2025

Presented by Brian H. Zahn CFO

1

Budget Process

2

Budget Process

- December – Budget Templates delivered to Department Managers
- January – Leadership and Managers Budget Kick-Off meetings
- February – Collected Personnel, Supplies and Services, CIP, Capital costs and develop preliminary rates
- March – Reviewed budget with Leadership Team and then present to GM and AG. Revise as needed.
- April – Finalize headcount, all expenses and lock in Rates and Volumes. Present budget to Finance and Audit Committee and Board. Publish Proposed Budget.
- May – OH, PTP and PV Contractor meetings and the Board Budget Workshop
- June – Board Meeting – Public Hearing to Adopt Budget

3

3

Total Expenditures

in USD '000's	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
Proposed Budget 2025-26								
Personnel	7,243	-	-	1,281	1,106	370	718	$ **10,718**
Operating Expenses	10,157	-	4,112	2,112	3,743	136	1,662	$ **21,921**
Depreciation	1,354	-	-	483	950	87	806	$ **3,680**
Overhead	6,187	-	-	1,486	919	79	638	$ **9,308**
Other	14,607	-	119	4,610	3,502	120	2,171	$ **25,130**
Expenditures	**$ 39,548**	**$ -**	**$ 4,231**	**$ 9,971**	**$ 10,220**	**$ 793**	**$ 5,994**	**$ 70,757**
Budget 2024-25								
Personnel	6,762	-	-	1,329	884	215	602	$ **9,792**
Operating Expenses	9,578	-	5,205	1,932	3,547	219	1,707	$ **22,188**
Depreciation	1,155	-	-	412	810	74	687	$ **3,138**
Overhead	4,200	-	-	1,110	1,351	50	595	$ **7,305**
Other	15,144	-	114	4,038	2,050	31	5,262	$ **26,639**
Expenditures	**$ 36,838**	**$ -**	**$ 5,319**	**$ 8,822**	**$ 8,641**	**$ 589**	**$ 8,853**	**$ 69,061**
Variance								
Personnel	482	-	-	(49)	223	155	116	$ **926**
Operating Expenses	579	-	(1,093)	179	196	(82)	(46)	$ **(267)**
Depreciation	199	-	-	71	140	13	119	$ **542**
Overhead	1,987	-	-	375	(432)	29	43	$ **2,003**
Other	(536)	-	5	572	1,452	89	(3,091)	$ **(1,509)**
Expenditures	**$ 2,711**	**$ -**	**$ (1,088)**	**$ 1,149**	**$ 1,579**	**$ 204**	**$ (2,860)**	**$ 1,695**

4

4

5

Personnel Costs

United Water Conservation District

Total Personnel Costs

(thousands)	Actual FY 2023-24	Projected FY 2024-25	Proposed Budget FY 2025-26	Variance	Variance %
Regular Salaries	$ 7,972	$ 5,575	$ 5,872	$ 296	5.3%
Part-Time Salaries	$ 464	$ 303	$ 651	$ 348	114.8%
Overtime Salaries	$ 196	$ 133	$ 237	$ 104	78.6%
Employee Benefits	$ 5,217	$ 3,363	$ 3,959	$ 596	17.7%
Total Personnel Cost	**$ 13,849**	**$ 9,374**	**$ 10,718**	**$ 1,344**	**14.3%**
Full-Time Equivalent	**77**	**77**	**78**		

Budget Assumptions 2025-26

COLA 2%	$200K	Medical 10%	$148K
Merit 5%	$100K	Promotions	$ 72K

6

6

Supplies and Services

7

Supplies and Services

United Water Conservation District

Supplies and Services

(thousands)	Actual FY 2023-24	Projected FY 2024-25	Proposed Budget FY 2025-26	Variance	Variance %
Operating Expenditures	$ 24,125	$ 22,228	$ 21,921	$ (307)	-1.4%
Replacement/Depreciation	$ 2,972	$ 3,138	$ 3,680	$ 542	17.3%
Allocated Overhead	$ 5,906	$ 6,225	$ 9,308	$ 3,083	49.5%
Debt Service	$ 2,276	$ 2,236	$ 2,414	$ 178	8.0%
Capital Outlay	$ 2,638	$ 3,858	$ 2,236	$ (1,622)	-42.0%
Total Costs	**$ 37,917**	**$ 37,685**	**$ 39,559**	**$ 1,874**	**5.0%**

8

9

Capital Improvement Projects

Major projects for FY2025-26 include:

- Santa Felicia Dam - $7.3 million
- Freeman Diversion Expansion - $3.8 million
- EBB Water - $3.0 million
- Recreation Area Renovation - $2.0 million
- Well 13-14 Rehabilitation/Upgrades - $1.8 million

Capital Improvement Projects are flat year over year from $20.4 million to $21.0 million

10

10

Capital Improvement Projects

CIP PROJECT COSTS

Project Name	Project #	Approved Allocation thru 6-30-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30 and Beyond	Project Total
Well Replacement Program	8000	2,739,679	9,196	1,210,000	-	-	-	3,958,875
Freeman Diversion Expansion	8001	23,454,642	3,805,915	2,400,000	13,200,000	30,800,000	-	73,660,558
SFD Outlet Works Rehabilitation	8002	17,538,371	6,488,219	11,756,840	28,112,901	57,248,181	38,047,520	159,192,032
SFD Probable Maximum Flood Containment	8003	10,397,260	850,761	620,965	1,050,000	1,110,000	74,872,500	88,901,485
Freeman Conveyance System Upgrade - Freeman to Ferro Basin	8018	7,085,437	95,740	4,835,000	4,755,000	-	-	16,771,177
Extraction Barrier Brackish Water Treatment	8019	10,965,960	2,972,371	15,069,061	19,047,164	16,572,171	384,153,589	448,780,317
Rice Avenue Overpass PTP	8021	208,502	572,886	-	-	-	-	781,388
PTP Metering Improvement Project	8022	1,852,005	49,252	-	-	-	-	1,901,257
State Water Interconnection Project	8025	349,738	9,286	-	-	-	-	359,024
Asset Management/CMMS System	8041	692,728	864,840	1,590,000	1,140,000	-	-	4,287,568
PTP Recycled Water Connection - Laguna Road Pipeline	8043	6,860,329	554,546	3,600,000	-	-	-	11,014,875
Operational Technology Modernization Project	8046	845,918	22,736	-	-	-	-	868,655
Lake Piru Recreation Area Pavement Maintenance Program	8047	702,542	272,128	250,000	-	-	-	1,224,671
Main Supply Pipeline Sodium Hypochlorite Injection Facility	8053	618,343	-	-	-	-	-	618,343
Lake Piru Campground and Recreation Area Renovations	8055	1,533,085	1,973,643	1,500,000	-	-	-	5,006,728
OHP Low-Flow Upgrades	8056	206,819	-	-	-	-	-	206,819
Piru Early Warning System Replacement	8058	97,500	150,000	150,000	-	-	-	397,500
OH Well 13 Rehabilitation	8059	56,080	742,362	150,000	-	-	-	948,442
OH Well 14 Energy Efficiency Upgrades	8060	478,680	1,055,279	360,000	-	-	-	1,893,959
El Rio Office Rehabilitation	8061	95,000	-	330,000	-	-	-	425,000
OHP Gas Booster Replacement Project	8062	-	544,862	4,000,000	-			4,544,862
TOTAL		**$86,778,620**	**$21,034,024**	**$47,821,866**	**$67,305,065**	**$105,730,352**	**$497,073,609**	**$825,743,537**

11

11

Revenue

12

12

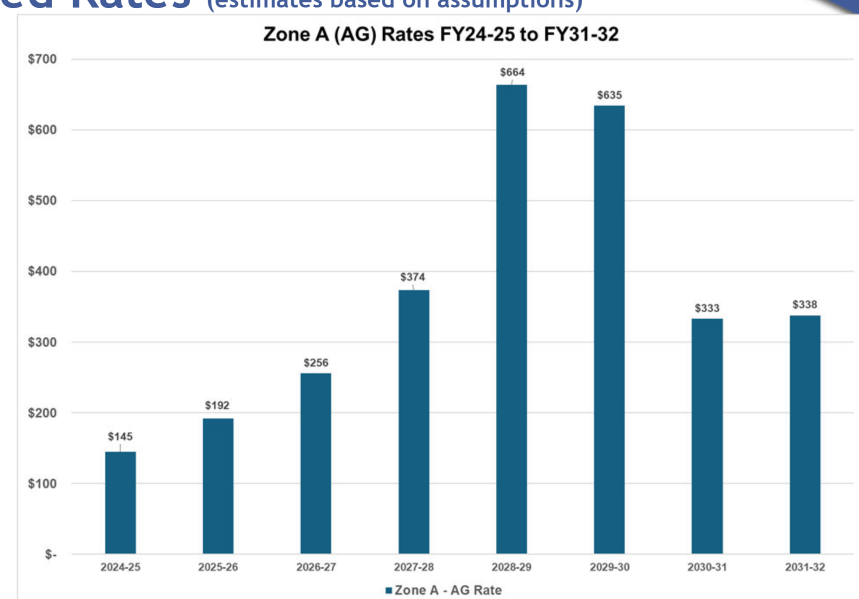
Revenue

in USD '000's	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
Proposed Budget 2025-26								
Property Tax	3,773	4,269	-	-	-	-	-	$ 8,042
Water Deliveries	4,344	-	-	3,119	8,807	313	4,169	$ 20,751
Groundwater	23,305	-	-	7,517	-	-	-	$ 30,822
Other	11,511	122	2,137	244	801	50	561	$ 15,424
Revenue	$ 42,932	$ 4,391	$ 2,137	$ 10,879	$ 9,608	$ 362	$ 4,730	$ 75,039
Budget 2024-25								
Property Tax	3,609	4,064	-	-	-	-	-	$ 7,674
Water Deliveries	2,615	-	-	2,615	7,957	293	4,163	$ 17,644
Groundwater	17,153	-	-	7,899	-	-	-	$ 25,052
Other	12,705	87	1,932	128	707	18	3,354	$ 18,931
Revenue	$ 36,083	$ 4,152	$ 1,932	$ 10,642	$ 8,664	$ 311	$ 7,518	$ 69,300
Variance								
Property Tax	164	204	-	-	-	-	-	$ 368
Water Deliveries	1,729	-	-	503	850	20	6	$ 3,107
Groundwater	6,152	-	-	(382)	-	-	-	$ 5,770
Other	(1,195)	34	205	116	94	32	(2,794)	$ (3,507)
Revenue	$ 6,850	$ 239	$ 205	$ 237	$ 944	$ 51	$ (2,788)	$ 5,738

13

13

Projected Rates (estimates based on assumptions)



14

14

Revenue Grants Awarded

AWARDED - IN PROJECT COMPLETION PHASE

Award Name	Project	Amount	Notification
FY24 USBR DOI WaterSMART: Environmental Water Resource Projects - Round 1	Freeman Diversion Fish Screen and Fish Bypass System Project	$3,000,000	1/7/2025
FY 2024 State & Local Cybersecurity Grant Program for Local & Tribal Governments	Firewall & Network Switch Equipment Upgrades, Endpoint & Network Monitoring Installation, and Cybersecurity Vulnerability Review for the OT & SCADA Networking Systems	$247,500	12/31/2024
FY24 FEMA High Hazard Potential Dams Grant Program	Santa Felicia: 100% Design and Bid Document Preparation for the Santa Felicia Dam Spillway Improvement Project	$626,066	11/8/2024
FY23 USBR DOI WaterSMART Aquatic Ecosystem Restoration Projects	Freeman Diversion Fish Passage Rehabilitation Project	$20,000,000	9/24/2024
DWR Prop 1 Integrated Regional Water Management Grant Program Round 2 - Implementation	Groundwater Recharge Capacity Expansion Project (Ferro-Rose Recharge)	$1,000,000	4/1/2023
SWRCB Prop 1 Groundwater Grant Program Round 3 - Implementation	Extraction Barrier and Brackish Water Treatment Project Phase 1B	$8,449,062	3/6/2023
FY22 FEMA High Hazard Potential Dams Grant	Santa Felicia Dam Spillway Improvement Project – 60% Design Structural Analysis	$113,750	12/12/2022
DWR SWRCB Sustainable Groundwater Grant Program Round 1 - Implementation	Freeman Conveyance System Upgrade - Freeman to Ferro Recharge Basin	$1,010,300	05/03/2022, Amended 11/6/2024
DWR SWRCB Sustainable Groundwater Grant Program Round 1 - Implementation	PTP Recycled Water Connection - Laguna Road Pipeline	$4,615,856	05/03/2022, Amended 11/6/2024
DWR SWRCB Sustainable Groundwater Grant Program Round 1 - Implementation	Extraction Barrier and Brackish Water Treatment Project Monitoring Well Construction and Data Collection	$1,317,900	5/3/2022
DOD Defense Community Infrastructure Program	El Rio Iron and Manganese Treatment Project	$4,230,133	9/21/2021
DWR Prop 1 Integrated Regional Water Management Grant Program Round 1 - Implementation	El Rio Iron and Manganese Treatment Project	$3,120,887	9/29/2020
NRCS Conservation Innovation Grant	Recycled Water PTP-PV Interconnection	$343,422	9/4/2020
DWR Prop 1 Water Use Efficiency Grant	Installation of SCADA Integrated Metering System at Turnouts of the PTP System	$635,059	12/15/2016

CLOSED - PROJECT COMPLETED

Award Name	Project	Amount	Award Date
CalOES Hazard Mitigation Grant Program Subrecipient Management Cost Funding	OH Backup Generator	$26,581	3/8/2022
CalOES Community Power Resiliency to Special Districts Program	Emergency Power Supply for UWCD Drinking Water Treatment and Supply Facilities	$198,612	3/12/2021
FEMA Hazard Mitigation Grant Program	OH Backup Generator	$862,050	12/9/2020
USFS Southern California Forests and Watersheds	Special-status surveys, habitat mapping, and non-native cowbird removal in the Los Padres National	$154,440	9/2/2020
SWRCB Prop 1 Groundwater Grant Program Round 2 - Planning	Coastal Brackish Groundwater Extraction and Treatment Plant	$122,563	10/18/2019

Total Grants Awarded (2016-Current) $50,074,180

Last Updated 04/25/2025

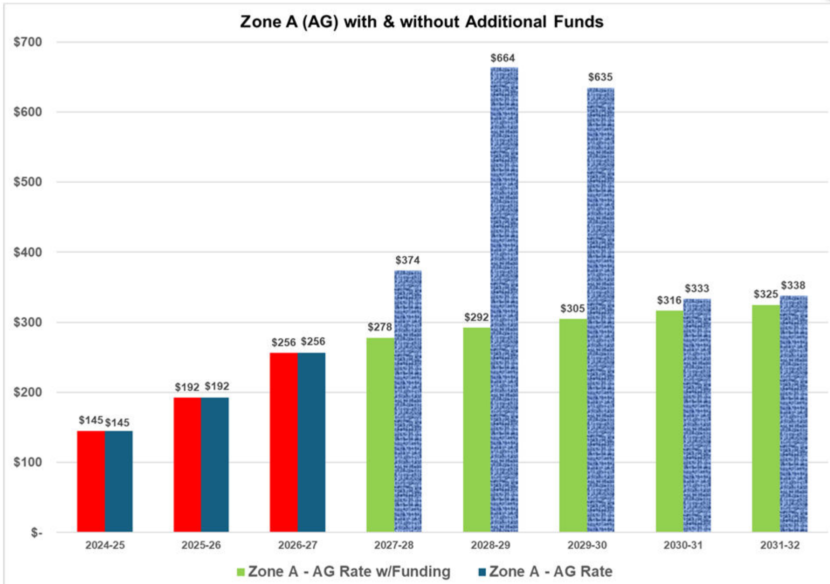
Revenue Grants Pending Award

PENDING - APPLIED

Funding	Project	Ask	Type	Submission Date	Latest Update
FY25 USBR DOI Desalination and Water Purification Research Program: Research Projects	Combining Novel Pretreatment Design, Innovative RO Membranes, and Artificial Intelligence to Reduce the Impacts of Iron and Manganese Fouling Project	$500K	Application	11/13/2024	Submitted 11/13/2024
Dam Safety and Climate Resilience Local Assistance Program	Santa Felicia Dam Safety Improvement Project Spillway and New Release Channel Design	$1.8M	Application	10/21/2024	Submitted 10/21/2024
FY21 FEMA Hazard Mitigation Grant Program	Santa Felicia Dam Outlet Works Retrofit Project	$51.225M	Application	2/15/2023	Waitlisted - Going into RFI

- $227 million in grants submitted and awaiting approval/award
- $6.9 million in grants included in FY 2025-26 budget

Projected Rates (estimates based on assumptions)



17

17

2025-26 Groundwater Extraction Rates

Groundwater Extraction Changes RATES	Current	Proposed	$ Change
Extraction- Zone A - AG	$ 135.07	$ 182.34	$ 47.27
Extraction- Zone A - M&I	$ 151.28	$ 204.22	$ 52.94
Extraction- Zone B - AG	$ 135.25	$ 131.00	$ (4.25)
Extraction- Zone B - M&I	$ 151.48	$ 146.72	$ (4.76)
Water Purchase Surcharge - All Zones	$ 10.00	$ 10.00	$ -
Zone S Surcharge - AG	$ 26.79	$ 30.44	$ 4.77
Zone S Surcharge - M&I	$ 30.01	$ 34.09	$ 5.35

Zone	Cost/AF
Zone A AG	**$ 192.34**
Zone B AG	**$ 323.34**
Zone B&S AG	**$ 353.78**
Zone A M&I	**$ 214.22**
Zone B M&I	**$ 360.94**
Zone B&S M&I	**$ 395.03**

18

18

2025-26 Rates – OH Pipeline

United Water Conservation District

Water Delivery Rate Summary

Pipeline Charges (per Acre Foot): ($)	O/H Pipeline [1, 2] FY 2025-26	FY 2024-25	$ Change
Variable Rate O&M Charge/ Variable Charge	600.64	474.62	126.02
Marginal Rate O&M Charge	29.95	237.94	(207.99)
Unrecovered Variable Charge [3]	600.64	474.62	126.02
O & M Charge			
Fixed Costs/ Fixed Charge - Per Unit of Capacity	41,125.98	55,924.89	(14,798.91)
Fixed Cost - Upper System - Monthly [4]			
Fixed Well Replacement Charge [5]	24.40	24.40	0.00
PTP Sub-allocation Surcharge [6]			
Saticoy Well Field Delivery Charge			
PV minimum monthly service charge [7]			
GMA Pump Charge [8]	55.00	55.00	0.00

Per Acre Foot Charge: $1,016.58 M&I

19

19

2025-26 Rates – PV Pipeline

United Water Conservation District

Water Delivery Rate Summary

Pipeline Charges (per Acre Foot): ($)	PV Pipeline [2] FY 2025-26	FY 2024-25	$ Change
Variable Rate O&M Charge/ Variable Charge			
Marginal Rate O&M Charge			
Unrecovered Variable Charge [3]			
O & M Charge	20.00	25.00	(5.00)
Fixed Costs/ Fixed Charge - Per Unit of Capacity	16,000.00	20,000.00	(4,000.00)
Fixed Cost - Upper System - Monthly [4]			
Fixed Well Replacement Charge [5]			
PTP Sub-allocation Surcharge [6]			
Saticoy Well Field Delivery Charge	0.00	0.00	0.00
PV minimum monthly service charge [7]	17.00	17.00	0.00
GMA Pump Charge [8]	55.00	55.00	0.00

Per Acre Foot Charge: $398.34 AG

20

20

2024-25 Rates - PTP System

United Water Conservation District

Water Delivery Rate Summary

Pipeline Charges (per Acre Foot): ($)	PTP Pipeline [2] FY 2025-26	FY 2024-25	$ Change
Variable Rate O&M Charge/ Variable Charge			
Marginal Rate O&M Charge			
Unrecovered Variable Charge [3]			
O & M Charge	590.00	590.00	0.00
Fixed Costs/ Fixed Charge - Per Unit of Capacity	1,250.00	1,250.00	0.00
Fixed Cost - Upper System - Monthly [4]	887.50	887.50	0.00
Fixed Well Replacement Charge [5]			
PTP Sub-allocation Surcharge [6]	See Note	See Note	See Note
Saticoy Well Field Delivery Charge	0.00	0.00	0.00
PV minimum monthly service charge [7]			
GMA Pump Charge [8]	55.00	55.00	0.00

Per Acre Foot Charge: $968.34 AG

21

21

Groundwater AF

GROUNDWATER

Groundwater Pumping Volume History

in acre-feet July - Dec	FY 20-21 Actual 20-2	FY 21-22 Actual 21-2	FY 22-23 Actual 22-2	FY 23-24 Actual 23-2	FY 24-25 Actual 24-2	FY 25-26 Projection 25-2	Average 5-Year Average
Zone A AG	43,600	38,754	37,471	34,310	41,027	37,471	39,032
Zone B AG	31,743	29,504	29,519	23,279	23,208	26,353	27,451
Zone A M&I	6,929	6,556	6,819	6,158	5,441	6,125	6,381
Zone B M&I	8,552	7,076	10,238	8,675	8,389	8,243	8,586
Zone S AG	-	-	-	289	331	186	-
Zone S M&I	-	-	-	8,388	8,160	8,270	-
Total	**90,823**	**81,890**	**84,046**	**72,423**	**78,065**	**78,191**	**81,449**
% of FY Total	54.3%	53.1%	67.3%	64.1%	65.5%	62.6%	60.0%
Jan - June	**Actual 21-1**	**Actual 22-1**	**Actual 23-1**	**Actual 24-1**	**Forecasted 25-1**	**Projection 26-1**	**5-Year Average**
Zone A AG	36,091	33,611	17,472	17,793	18,624	21,258	24,718
Zone B AG	27,003	23,581	11,707	11,577	13,807	15,080	17,535
Zone A M&I	5,728	6,668	4,379	4,633	3,734	4,324	5,028
Zone B M&I	7,516	8,438	7,314	6,627	4,966	5,996	6,972
Zone S AG	-	-	-	315	186	186	-
Zone S M&I	-	-	-	6,625	8,270	8,270	-
Total	**76,338**	**72,298**	**40,872**	**40,629**	**41,130**	**46,658**	54,253
% of FY Total	45.7%	46.9%	32.7%	35.9%	34.5%	37.4%	40.0%
FY Total	**167,161.30**	**154,187.58**	**124,918.17**	**113,051.09**	**119,194.46**	**124,849.09**	**135,702.52**

22

22

Pipeline OH (AF)

ALL OH SYSTEM	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	5-year Average	2025-26
Jul	1,240.24	1,484.10	1,205.48	794.49	909.21	966.10	1,071.88	964.69
Aug	1,173.79	1,251.46	1,200.96	870.33	678.36	1,391.62	1,078.54	970.69
Sep	1,067.65	1,328.00	1,174.77	975.64	768.36	982.28	1,045.81	941.23
Oct	988.85	1,467.38	1,449.96	926.65	1,052.29	1,034.21	1,186.10	1,067.49
Nov	806.09	1,277.97	1,317.58	817.63	1,170.71	750.32	1,066.84	960.16
Dec	811.61	1,059.27	1,136.81	687.68	813.99	858.06	911.16	820.05
Jan	857.87	927.37	1,118.58	603.11	580.79	1,039.12	853.79	768.41
Feb	844.36	996.27	965.04	674.22	689.65	718.18	833.91	750.52
Mar	749.27	1,100.51	1,190.89	703.11	934.30	816.86	935.62	842.05
Apr	854.51	993.09	1,039.58	979.61	740.65	818.92	921.49	829.34
May	1,190.35	1,253.99	1,098.96	1,143.85	1,339.17	943.50	1,205.26	1,084.74
June	1,265.51	1,161.60	838.49	1,223.54	1,253.93	865.08	1,148.61	1,033.75
Total	11,850.10	14,301.01	13,737.11	10,399.86	10,931.41	11,184.24	12,259.02	11,033.12

Pipeline PV (AF)

PVP	2020-21	2021-22	2022-23	2023-24	2024-25	Projected 2025-26	5-year Average
Jul	41.30	-	-	766.10	704.40	494.75	302.36
Aug	138.20	-	-	691.10	967.00	587.85	359.26
Sep	1,162.97	-	-	845.60	942.40	965.72	590.19
Oct	751.94	-	0.30	1,114.20	1,177.50	996.15	608.79
Nov	343.88	-	-	661.10	734.30	569.19	347.86
Dec	13.36	15.20	7.90	314.40	679.60	337.22	206.09
Jan	16.87	342.30	84.30	100.40	876.10	464.69	283.99
Feb	371.76	304.90	312.80	-	-	419.20	256.19
Mar	265.90	-	18.90	109.80	-	161.08	98.44
Apr	64.70	96.50	598.80	204.30	-	318.09	194.40
May	-	-	330.00	527.50	-	280.62	171.50
June	-	-	425.10	717.60	-	405.44	247.78
Total	**3,170.88**	**758.90**	**1,778.10**	**6,052.10**	**6,081.30**	**6,000.00**	**3,666.86**

Pipeline PTP (AF)

PTP							
	2020-21	2021-22	2022-23	2023-24	2024-25	Projected 2025-26	5-year Average
Jul	385.32	378.15	309.00	395.68	276.37	340.00	348.90
Aug	683.23	596.03	591.42	531.82	497.45	560.00	579.99
Sep	479.71	485.81	555.90	496.27	543.76	500.00	512.29
Oct	841.04	669.20	786.16	913.02	831.10	780.00	808.10
Nov	540.08	525.37	475.13	524.99	508.29	500.00	514.77
Dec	524.51	170.24	204.30	304.41	347.60	300.00	310.21
Jan	410.81	334.79	152.70	226.90	436.43	300.00	312.33
Feb	433.48	576.13	350.27	137.72	430.00	380.00	388.93
Mar	512.75	596.85	218.55	324.53	390.00	380.00	391.67
Apr	648.21	617.25	476.62	487.41	500.00	510.00	525.21
May	632.48	621.97	537.30	538.84	540.00	560.00	578.46
June	501.80	492.66	455.76	512.65	470.00	490.00	500.20
Total	6,593	6,064	5,113	5,394	5,771	5,600	5,771

25

25

26

Allocation Summary FY2024-25

United Water Conservation District
Overhead Allocation

Fund	FY 2021-22 Overhead Allocation Rate	FY 2022-23 Overhead Allocation Rate	FY 2023-24 Overhead Allocation Rate	FY 2024-25 Overhead Allocation Rate	FY 2025-26 Overhead Allocation Rate	Change from FY 2024-25 to FY 2025-26
General/Water Conservation Fund	60.21%	61.80%	59.21%	57.51%	66.47%	8.96%
Freeman Fund	17.98%	17.66%	16.80%	15.18%	15.96%	0.78%
OH Pipeline Fund	10.91%	11.53%	15.57%	18.49%	9.87%	-8.62%
PV Pipeline Fund	0.99%	0.79%	0.85%	0.68%	0.85%	0.17%
PT Pipeline Fund	9.91%	8.22%	7.57%	8.14%	6.85%	-1.29%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	

Budget Summary

United Water Conservation District
Adopted Operating Budget Summary
FY 2025-26

($ thousands)	General Water Conservation Fund	Water Purchase Fund	State Water Fund	Freeman Fund	O/H Pipeline Fund	PV Pipeline Fund	PTP Pipeline Fund	TOTAL
CASH RESERVATIONS/WORKING CAPITAL								
Projected Beginning Balance July 1, 2025	17,282	7,622	5,626	132	881	1,035	1,103	33,682
REVENUES								
Property Tax	3,773	-	4,269	-	-	-	-	8,042
Water Deliveries/Fixed Costs	4,344	-	-	3,119	8,807	313	4,169	20,751
Groundwater Revenue	23,305	-	-	7,517	-	-	-	30,822
Unrecovered Variable	-	-	-	-	-	-	-	-
Fox Canyon GMA	-	-	-	-	606	-	308	914
Recreation	1,000	-	-	-	-	-	-	1,000
Grant Revenue	6,511	-	-	62	99	-	161	6,832
Rents & Leases	240	-	-	21	32	5	15	313
Investment/ Interest Earnings	572	66	122	78	34	32	71	975
Repayment of Interfund Loan	299	-	-	-	-	-	-	299
Proceeds from Financing	2,500	-	-	-	-	-	-	2,500
Water Purchase Surcharge	-	2,050	-	-	-	-	-	2,050
Other	389	21	-	83	30	12	6	541
Total Revenues	42,932	2,137	4,391	10,879	9,608	362	4,730	75,039
EXPENDITURES								
Personnel Costs	7,243	-	-	1,281	1,106	370	718	10,718
Operating Expenditures	10,157	-	4,112	2,112	3,743	136	1,662	21,921
Replacement/Depreciation	1,354	-	-	483	950	87	806	3,680
Allocated Overhead	6,187	-	-	1,486	919	79	638	9,308
Debt Service	727	-	119	582	508	46	431	2,414
Capital Outlay	546	-	-	85	1,080	65	460	2,236
Transfers Out-CIP	13,334	-	-	3,942	1,914	9	1,280	20,480
Total Expenditures	39,548	-	4,231	9,971	10,220	793	5,994	70,757
Net Surplus/(Shortfall)	3,384	2,137	159	908	(612)	(430)	(1,264)	4,282
Reservations/Designations	(18,027)	-	-	-	-	-	-	(18,027)
Add back Depreciation	1,354	-	-	483	950	87	806	3,680
Projected Cash Reserves/Working Capital June 30, 2025	3,993	9,758	5,786	1,524	1,219	692	645	23,617
Reserve requirement	4,000			1,500	1,220	329	1,000	

29

Potential Consideration

- Groundwater Rates
  - ➢ None - Rates needed to support District expenses and CIP
- OH
  - ➢ None - Rates are driven by OH contract, projected expenses and reserve requirements
- PV
  - ➢ None needed
- PTP
  - ➢ Possible use of loan to cover Fixed Costs or O&M Charge ($865K or $3.3M)
- Surcharge
  - ➢ Immaterial - $10
- GMA Pump Charge
  - ➢ Pass through charge and cannot affect rate - $55

30

30