

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2022 through June 2023**

2022/2023

Income

4010 · Metered Water Sales	\$ 1,362,000
4020 · Hydrant Water Sales	\$ 6,000
4030 · New Service Installation	\$ 12,028
4040 · Backflow Revenue	\$ 13,000
Misc. Revenue	
4050 · Misc. Revenue-Other	\$ 3,500
4053 · Reconnect Charges	720
4054 · NSF Charges	300
4057 · Trip Fee Charges	5,000
Total Misc. Revenue	<u>\$ 9,520</u>
4060 · Interest Earned	\$ 25,000
4062 · Deep Well-DWR IRWM Grant	\$ 300,000
4063 · Tank & System Fill-Grant	\$ 4,000,000
Total Income	<u><u>\$ 5,727,548</u></u>

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000
5115 · Tools & Equipment	3,000
5120 · Operators Uniforms	2,000
5125 · Cellular Phones	1,000
5130 · Operators Certifications	800
5135 · Water Testing Fees	8,500
5136 · Backflow Testing	1,000
5138 · Water System Fees	8,600
Total General Operations Expense	<u>\$ 25,900</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 117,000
5165 · Pump Repair/Maintenance	4,000
5170 · Supplies for Pumps & Well Sites	8,000
5178 · Generators Repairs/Maintenance	2,000
5180 · Tank Repair/Maintenance	1,000
5185 · Building Repair/Maintenance	1,000
5190 · Chlorine/Softener Repair/Maintenanc	4,000
5195 · Well Sites - Other Expense	5,000
Total Well Sites Expense	<u>\$ 142,000</u>

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	2022/2023
Valve Expense	
5210 · Valve - Supplies	500
5230 · Valve - Repair/Maintenance	3,000
Total Valve Expense	<u>\$ 3,500</u>
Meter Expense	
5260 · Meter - Supplies	\$ 5,000
5270 · Meter - Repair/Maintenance	8,000
Total Meter Expense	<u>\$ 13,000</u>
Hydrant Expense	
5310 · Hydrant - Supplies	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,500
Total Hydrant Expense	<u>\$ 2,500</u>
Water Lines Expense	
5355 · Water Lines - Supplies	\$ 4,000
5365 · Water Lines - Repair/Maintenance	4,000
Total Water Lines Expense	<u>\$ 8,000</u>
5400 · Water Depreciation Expense	\$ 325,000
Automobile Expense	
5451 · Fuel	\$ 4,000
5452 · Repair/Maintenance	\$ 2,000
5453 · Other-Auto Expense	1,500
Total Automobile Expense	<u>\$ 7,500</u>
Payroll Expense Water Operation	
5520 · Operators Water Wages	\$ 111,076
Total Payroll Expense-Operations	<u>\$ 111,076</u>
TOTAL OPERATIONS EXPENSE	<u><u>\$ 638,476</u></u>
ADMINISTRATIVE EXPENSE	
Billing Expense	
5565 · Postage	\$ 9,500
5570 · Billing Supplies	1,000
5580 · Toilet Rebate	225
5585 · Bad Debt Write Off's	500
5590 · Other Billing Expense	6,200
Total Billing Expense	<u>\$ 17,425</u>

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	2022/2023
Utilities Expense	
5611 · Utilities - P G & E	\$ 1,850
5612 · Utilities - Telephones	3,100
5613 · Utilities - Disposal	380
5650 · Utilities - M 1W	130
Total Utilities Expense	\$ 5,460
Insurance Expense	
5621 · Insurance - Auto & General	\$ 13,500
Total Insurance Expense	\$ 13,500
Office Expense	
5710 · Office Supplies	\$ 2,500
5715 · Office Equipment	2,000
5720 · Misc Office Expense	3,500
5730 · Alarm Monitoring Service	800
5735 · Property Taxes	800
5740 · Computer Programs/Upgrades	8,500
5745 · Bank Fees	1,000
5750 · Seminars/Training/Staff	6,000
5752 · Seminar/Training/Directors	6,000
5760 · Membership Dues	10,500
5765 · Office Repairs/Maintenance	2,500
5770 · Building Maintenance	3,000
Total Office Expense	\$ 47,100
Payroll Expenses	
5810 · Wages Water- General Manager	\$ 77,053
5820 · Wages - Administrative	82,968
5865 · Insurance - Workers Comp	4,725
5875 · Employee Health Benefits	90,432
5880 · PERS Retirement Benefits-Employer	24,900
5880-A · Pension Exp PERS Retirement Bei	3,010
5882 · Employee Life Insurance	616
5885 · FICA Expense	21,100
5895 · Retired Employee Benefits	50
5896 · Other Post Employment Benefits	19,871
Total Payroll Expenses	\$ 324,725

**Castroville Community Services District
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	2022/2023
Consulting Expense	
5910 · Legal Fees	\$ 4,000
5920 · Engineering Fees	5,000
5930 · Director Fees	2,700
5940 · Accounting Fees	8,055
5960 · Other Consulting Fees	15,000
Total Consulting Expense	<u>\$ 34,755</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 442,965</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 1,081,441</u></u>
Net Income or Loss	<u><u>\$ 4,646,107</u></u>
*Less Capital Expenditures:	<u><u>\$ 4,570,000</u></u>

Grant-IRWM Implementation Deep Well 6 \$300,000
 Valve Replacement \$75,000
 Well 4 Motors & Pumps \$95,000
 Lateral Replacement \$100,000
 Well Site# 4 Modification Tank &
 System Fill-SDWL or Grant \$4,000,000

Net Income or Loss	<u><u>76,107</u></u>
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*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2022 through June 2023

	2022/2023
Income	
ZONE 1 (CASTROVILLE) REVENUE	
4105 · User fees - Storm Drain #75301	\$ 65,000
4115 · Property Tax	824,500
4125 · Sewer Connection Fees	3,168
1170 · USDA Income from M L Zone 3	32,000
4130 · Misc Revenue	1,000
4132 · Construction Grant for Washington Bybass Lin	3,150,000
4135 · Zone 1 Interest Earned	40,000
Total Income	\$ 4,115,668
 Zone 1 OPERATION EXPENSE	
General Operation Expense	
7005 · Shop Supplies	\$ 1,200
7010 · Small Tools	1,500
7015 · Operators Uniforms	2,000
7018 · Operators Certifications	500
7020 · Cellular Phones	800
Total General Operation Expense	\$ 6,000
 Lift Station Expense	
7105 · Sewer Utilities PG & E	\$ 5,300
7115 · Lift Station Repair/Maintenance	10,000
7120 · Supplies for Pump Station	1,200
7122 · Permit Fee for Generators	500
7125 · Building Repair & Maintenance	1,000
Total Lift Station Expense	\$ 18,000
 7200 · Sewer (Zone 1) Depreciaton Expense	
	68,000
 Automobile Expense	
7305 · Fuel for Trucks	\$ 3,000
7310 · Repair/Maintenance	2,000
7315 · Other Auto Expense	1,500
Total Automobile Expense	\$ 6,500
 Payroll Expense-Operation	
7405 · Operators Zone 1 Wages	\$ 86,500
Total Payroll Expense	\$ 86,500

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2022 through June 2023

	2022/2023
Sewer Line Expense	
7465 · Sewer Line-Repair/Maintenance	\$ 30,000
Total Sewer Line Expense	<u>\$ 30,000</u>
Storm drain Expense	
7475 · Storm Drain-Supplies	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	10,000
7492 · Storm Drain-Fuel for Trucks	1,100
Total Storm Drain Expense	<u>\$ 12,100</u>
TOTAL OPERATION EXPENSE	<u><u>227,100</u></u>
ZONE 1 ADMINSTRATIVE EXPENSE	
Office Expense	
7505 · Office Supplies	\$ 2,200
7510 · Office Equipment	1,500
7515 · Misc. Office Expense	1,600
7520 · Computer Program/Upgrade	3,000
7525 · Office Repair/Maintenance	1,950
7530 · Alarm Monitoring Service	500
7535 · Property Taxes	600
7540 · Seminars/Training/Staff	4,000
7545 · Seminar/Training/Directors	4,000
7555 · Membership Dues	7,000
7560 · Building Maintenance	2,000
7586 · Bad Debt Write-Offs	500
Total Office Expense	<u>\$ 28,850</u>
Payroll Expense Admin	
7605 · Wages Zone 1 GM	\$ 59,930
7620 · Wages Zone 1 Admin	64,463
7625 · Insurance -Workers Comp	3,675
7630 · Employee Health Benefits	70,336
7632 · FICA Expense	15,700
7635 · PERS Retirement Benefits Employer Contribut	19,300
7635-A · Pension Exp PERS Retirement Benefits UAL	2,342
7636 · Other Post Employment Benefits	15,455
7640 · Employee Life Insurance	480
Total Payroll Expense	<u>\$ 251,681</u>

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2022 through June 2023

	2022/2023
Utilities Expense	
7655 · Utilities - PG &E	\$ 1,700
7660 · Utilities-Telephones	2,350
7665 · Utilities - Disposal	300
7670 · Utilities - M1W	100
Total Utilities Expense	<u>\$ 4,450</u>
 Sewer Consulting Expense	
7705 · Sewer Legal Fees	\$ 5,000
7710 · Sewer Engineer Fees	10,000
7715 · Sewer Accounting Fees	6,265
7720 · Sewer Other Consulting Fees	10,000
7725 · Director Fees	2,100
Total Consulting Expense	<u>\$ 33,365</u>
 Insurance Expense	
7755 · Insurance - Auto & General	\$ 10,500
Total Insurance Expense	<u>\$ 10,500</u>
 Bond, Loan, & Certif. Expense	
7772 · Investment Advisory Services	\$ 50
7774 · CSA 14/CCSD Organizational Cost	3,589
7775 · Willdan Tax Code-Admin Fee	600
7776 · Unrealized/Gain-Loss of Investment	30,000
Total Bond, Loan & Certif. Expense	<u>\$ 34,239</u>
 Storm Drain Consulting Expense	
7805 · Storm Drain Legal Fees	\$ 500
7810 · Storm Drain Engineer Fees	1,000
7815 · Storm Drain Other Consulting Fee	500
Total Consulting Expense	<u>\$ 2,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 365,085</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 592,185</u></u>
 NET INCOME OR LOSS	<u><u>\$ 3,523,483</u></u>

**Castroville Community Services District
 Draft Castroville (Zone 1) Sewer Income and Expense Budget
 July 2022 through June 2023**

2022/2023

*Less Capital Expenditures	<u>3,530,000</u>
Lift Stations-2 Lift Pumps \$20,000	
Washington Bypass \$3,150,000	
New Generators (2) \$60,000	
Cypress Alley Main Sewer Realignment Project- \$300,000 (pending MIW private lateral repairs)	
Transfer Out- Property Taxes to Zone 1 Gov	
NCRPD Extended Recreational Services	\$ 100,000
NCRPD Capital Projects	\$ 95,000
Street Light Expense (Not necessary-PG&E Credit)	\$ -
Net Income or Loss	<u>(201,517)</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Draft Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2022 through June 2023

	2022/2023
Income	
ZONE 1 (CASTROVILLE) REVENUE	
4107 · User fees - Street Lights #75301	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	365,000
4135 · Zone 1 Interest Earned	600
Total Income	\$ 398,600
ZONE 1 OTHER OPER & MAINT EXPENSE	
7825 · Street Light Utility Cost	\$ 34,000
7830 · Castroville Sign Maintenance	1,000
7835 · Pedestrian Over Cross Maintenance	1,000
7902 · Government (Zone1) Depreciation Expense	21,100
Total Zone1 Other Oper & Maint Expense	\$ 57,100
TOTAL OTHER OPERATION EXPENSE	57,100
ZONE 1 RECREATIONAL EXPENSE	
7850 · No. Co. Rec & Park District	
NCRPD Extended Recreational Services	100,000
NCRPD Capital Projects	95,000
Total Zone 1 Recreational Expense	\$ 195,000
TOTAL RECREATIONAL EXPENSE	\$ 195,000
TOTAL COMBINED EXPENSES	\$ 252,100
NET INCOME OR LOSS	\$146,500
Transfer In- Property Taxes to Zone 1 Gov	
NCRPD Extended Recreational Services	\$ 100,000
NCRPD Capital Projects (Only Used 20k in 2020/21)	\$ 95,000
	\$ 195,000
Street Light PG&E Credit Remaining	\$ (23,636)
*Less Capital Expenditures:	
CalTrans Grant-Overhead Sign	\$ 365,000
Net Income or Loss	\$136

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected

Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2022 through June 2023

	2022/2023
Income	
ZONE 2 (MORO COJO) REVENUE	
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254
4210 · Zone 2 Interest Earned	1,000
4215 · Userfees NMCHS & Mobile Park	93,314
Total Income	<u>\$ 164,568</u>
 ZONE 2 OPERATION EXPENSE	
General Operation Expense	
8030 · Shop Supplies	\$ 500
8035 · Small Tools	\$ 500
8037 · Operators Uniforms	\$ 450
8038 · Operators Certification	\$ 350
8039 · Operators Cellular Phones	250
Total General Operation Expense	<u>\$ 2,050</u>
 Lift Station Expense	
8055 · Utilities	\$ 9,700
8065 · Lift Station Repair/Maintenance	10,000
8070 · Supplies for Pump Station	1,000
8080 · Building Repair & Maintenance	500
Total Lift Station Expense	<u>\$ 21,200</u>
 8082 · Sewer (Zone 2) Depreciaton Expense	
Automobile Expense	\$ 18,500
8090 · Fuel for Trucks	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500
8100 · Other Auto Expense	500
Total Automobile Expense	<u>\$ 4,200</u>
 Payroll Expense-Operations	
8110 · Operator Zone 2 Wages	\$ 24,684
Total Payroll Expenses-Operations	<u>\$ 24,684</u>
 Sewer Line Expense	
8135 · Sewer Line-Repair/Maintenance	\$ 2,000
Total Sewer Line Expense	<u>\$ 2,000</u>
 Storm Drain Expense	
8145 · Storm drain-Supplies	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000
Total Storm Drain Expense	<u>\$ 1,500</u>

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2022 through June 2023**

2022/2023

TOTAL OPERATION EXPENSE 74,134

ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense	
8178 · Seminar/Training/Directors	\$ 2,000
8179 · Membership Dues	2,200
8181 · Office Supplies	600
8182 · Office Equipment	500
8183 · Misc. Office Expense	500
8184 · Building Maintenance	1,000
8185 · Computer Program/Upgrade	1,300
8186 · Office Repair/Maintenance	700
8187 · Alarm Monitoring Service	200
8188 · Property Taxes	300
8189 · Seminars/Training/Staff	2,000
Total Office Expense	<u>\$ 11,300</u>

Payroll Expense Administration	
8191 · Wages- Zone 2 GM	17,123
8195 · Wages-Zone 2 Admin	18,661
8200 · Insurance-Workers Comp	1,050
8205 · Employee Health Benefits	20,097
8210 · PERS Retirement Benefits Employer Contribution	5,430
8210-A · Pension Exp PERS Retirement Benefits UAL	700
8212 · Employee Life Insurance	140
8213 · Other Post Retirement Benefits	4,416
8214 · FICA Expense	5,300
Total Payroll Expense Administration	<u>\$ 72,917</u>

Utilities Expense	
8221 · Utilities - PG &E	\$ 600
8222 · Utilities-Telephones	625
8223 · Utilities - Disposal	85
8224 · Utilities - M1W	30
Total Utilities Expense	<u>\$ 1,340</u>

Consulting Expense	
8216 · Sewer Consulting Fees	1,600
8217 · Sewer Engineer Fees	1,000
8218 · Sewer Accounting Fees	1,790

**Castroville Community Services District
 Draft Sewer Zone 2 Income and Expense Budget
 July 2022 through June 2023**

	2022/2023
8219 · Sewer Legal Fees	1,000
8226 · Director Fees	600
8229 · Moro Cojo Annexation Amorization	<u>\$ 533</u>
	<u>\$ 6,523</u>
Insurance Expense	
8230 · Insurance-Auto & General	<u>\$ 3,500</u>
Total insurance Expense	<u>\$ 3,500</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 95,580</u>
TOTAL COMBINED EXPENSES	<u>\$ 169,714</u>
NET INCOME OR LOSS	<u>\$ (5,146)</u>
LESS CAPITAL EXPENDITURES	\$ 45,000
Impellers/Pumps \$10,000	
Lift Station Castroville Blvd-Generator \$35,000	
Net income or Loss	<u>\$ (50,146)</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
Draft Zone 2 Governmental Activities
Income and Expense Budget
July 2022 through June 2023**

	2022/2023
Income	
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600
4210 · Zone 2 Interest Earned	2,000
Total Income	<u><u>\$ 35,600</u></u>
ZONE 2 OTHER OPER & MAINT EXPENSE	
8245 · Open Space Maint-Outside Service	\$ 4,000
8250 · Street Light Utility Cost	2,900
8255 · Road Repair	5,000
8260 · Street Signage	500
Total Zone 2 Other Operation & Maint Expense	<u><u>\$ 12,400</u></u>
Street Light PG&E Credit Remaining	\$ (2,630)
NET INCOME OR LOSS	<u><u>\$ 25,830</u></u>

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2022 through June 2023

	2022/2023
Income	
Zone 3 (Moss Landing) REVENUE	
4305 · Property Taxes	145,500
4306 · Sewer Connection Fees	3,168
4307 · Sanitation Fees	192,000
4308 · Interest Earned	2,500
4309 · Misc Revenue	500
4310 · Clean Water Small Communities Planning Grant	295,000
Total Income	\$ 638,668
 Zone 3 OPERATION EXPENSE	
General Operation Expense	
9005 · Shop Supplies	\$ 500
9010 · Small Tools	500
9015 · Operators Uniforms	450
9018 · Operators Certifications	350
9020 · Cellular Phones	250
Total General Operation Expense	\$ 2,050
 Lift Station Expense	
9105 · Sewer Utilities PG & E	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000
9120 · Supplies for Pump Station	500
Total Lift Station Expense	\$ 15,700
 9200 · Sewer (Zone 3) Depreciaton Expense	 \$ 36,000
 Automobile Expense	
9305 · Fuel for Trucks	\$ 1,200
9310 · Repair/Maintenance	2,500
9315 · Other Auto Expense	500
Total Automobile Expense	\$ 4,200
 Payroll Expense-Operation	
9405 · Operators Zone 3 Wages	\$ 24,684
Total Payroll Expense	\$ 24,684
 Sewer Line Expense	
9465 · Sewer Line-Repair/Maintenance	\$ 7,000
Total Sewer Line Expense	\$ 7,000
 TOTAL OPERATION EXPENSE	 <u>89,634</u>

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2021 through June 2022

2022/2023

Zone 3 ADMINSTRATIVE EXPENSE

Office Expense

9505 · Office Supplies	\$	600
9510 · Office Equipment		500
9515 · Misc. Office Expense		1,200
9520 · Computer Program/Upgrade		1,300
9525 · Office Repair/Maintenance		700
9530 · Alarm Monitoring Service		200
9535 · Property Taxes		200
9540 · Seminars/Training/Staff		2,000
9545 · Seminar/Training/Directors		2,000
9555 · Membership Dues		2,200
9560 · Building Maintenance		1,000
Total Office Expense	\$	11,900

Payroll Expense Admin

9605 · Wages Zone 3 GM	\$	17,123
9620 · Wages Zone 3 Admin		18,661
9625 · Insurance -Workers Comp		1,050
9630 · Employee Health Benefits		20,097
9632 · FICA Expense		5,300
9635 · PERS Retirement Benefits Employer Contribut		5,430
9636-A · Pension Exp PERS Retirement Benefits UAL		700
9636 · Other Post Employment Benefits		4,416
9640 · Employee Life Insurance		140
Total Payroll Expense	\$	72,917

Utilities Expense

9655 · Utilities - PG &E	\$	600
9660 · Utilities-Telephones		625
9665 · Utilities - Disposal		85
9670 · Utilities - M1W		30
Total Utilities Expense	\$	1,340

Sewer Consulting Expense

9705 · Sewer Legal Fees	\$	3,000
9710 · Sewer Engineer Fees		5,000
9715 · Sewer Accounting Fees		1,790
9720 · Sewer Other Consulting Fees		5,000
9725 · Director Fees		600
Total Consulting Expense	\$	15,390

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2022 through June 2023**

	2022/2023
Insurance Expense	
9755 · Insurance - Auto & General	\$ 3,500
Total Insurance Expense	<u>\$ 3,500</u>
 Loan-Bond Expense	
2601 · Sewer Bond Payment-Principal	<u>32,000</u>
Total Loan-Bond Expense	<u>\$ 32,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	 <u>\$ 137,047</u>
 TOTAL COMBINED EXPENSES	 <u>\$ 226,681</u>
 NET INCOME OR LOSS	 <u>\$ 411,987</u>
 *Less Capital Expenditures	 <u>305,000</u>
Lift Stations-Pumps \$10,000	
Wastewater System Rehabilitation System Implementation Project \$295,000	
 NET INCOME OR LOSS	 <u>\$ 106,987</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected