

Castroville Community Services District

DRAFT

Water						
Five Year Capital Improvement and Operational Planning 2024						
Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 1,362,000	\$ 1,362,000	\$ 1,368,810	\$ 1,375,654	\$ 1,382,532	
New connections	\$ 15,237	\$ 10,158	\$ 15,237	\$ 15,237	\$ 15,237	
Hydrant water sales	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
Backflow Revenue	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
Misc. Revenue	\$ 21,300	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	
LAIF-Water-Well #6		\$ 2,000,000				
Non-Operating Revenues						
Deep Well-DWR IRWM Grant	\$ 30,000	\$ 30,000				
Tank & System Fill Grant			\$ 4,000,000			
Water Interest Earned	\$ 240,000	\$ 240,000	\$ 200,000	\$ 200,000	\$ 200,000	
Total Revenue	\$ 1,688,037	\$ 3,669,458	\$ 5,611,347	\$ 1,618,191	\$ 1,625,069	\$ 14,212,102
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 707,509	\$ 708,768	\$ 730,031	\$ 751,932	\$ 774,490	
Administration Expenses	\$ 521,382	\$ 559,112	\$ 575,885	\$ 593,162	\$ 610,957	
Total Application of Funds	\$ 1,228,891	\$ 1,267,880	\$ 1,305,916	\$ 1,345,094	\$ 1,385,447	\$ 6,533,228
Capital Improvement Projects						
New Trucks	\$ 45,000	\$ -			\$ 20,000	
Lateral Replacement	\$ 187,200	\$ 120,000	\$ 5,000	\$ 20,000	\$ 20,000	
Valve & Main Replacements	\$ 133,136	\$ 27,000	\$ 20,000	\$ 10,000	\$ 10,000	
Chlorine generators			\$ 15,000	\$ 21,000		
Well Motors & Pumping Equipment			\$ 95,000	\$ 5,000	\$ 7,000	
SCADA Upgrades			\$ 1,000			
Bobcat Loader- 50% water	\$ 20,000	\$ 21,000				
Meters	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	
New Furnace-District Office	\$ 5,000					
Hwy 1-CCSD Entry sSign Upgrade	\$ 2,500					
Tank #2 Recoating	\$ 14,850					
Deep Well-DWR IRWM Grant	\$ 30,000					
Well Site #4 Tank & System Fill	\$ -		\$ 4,000,000			
New Copier	\$ -	\$ 7,500				
New Well 6 - Construction		\$ 2,200,000				
Total CIP	\$ 442,686	\$ 2,395,500	\$ 4,141,000	\$ 61,000	\$ 62,000	\$ 7,102,186
Total Revenue Requirements	\$ 1,671,577	\$ 3,663,380	\$ 5,446,916	\$ 1,406,094	\$ 1,447,447	\$ 13,635,414
NET						
Surplus / (Deficit)	16,460	6,078	164,431	212,097	177,623	\$ 576,688
						\$ -

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

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	Amended 2023/2024	2024/2025
Income		
4010 · Metered Water Sales	\$ 1,362,000	\$ 1,362,000
4020 · Hydrant Water Sales	\$ 6,500	\$ 6,500
4030 · New Service Installation	\$ 15,237	\$ 10,158
4040 · Backflow Revenue	\$ 13,000	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 17,000	\$ 3,500
4053 · Reconnect Charges	500	500
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	3,500	3,500
Total Misc. Revenue	\$ 21,300	\$ 7,800
4060 · Interest Earned	\$ 240,000	\$ 240,000
4062 · Deep Well-DWR IRWM Grant	\$ 30,000	\$ 30,000
Total Income	\$ 1,688,037	\$ 1,669,458

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	2,000	2,000
5125 · Cellular Phones	1,000	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	8,500	8,500
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	9,800	9,800
Total General Operations Expense	\$ 27,100	\$ 27,100

Well Sites Expense

5155 · Utilities - P G & E	\$ 148,000	\$ 152,000
5165 · Pump Repair/Maintenance	4,000	4,000
5170 · Supplies for Pumps & Well Sites	8,000	9,000
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenance	4,000	4,000
5195 · Well Sites - Other Expense	5,000	5,000
Total Well Sites Expense	\$ 173,000	\$ 178,000

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024		2024/2025
Valve Expense			
5210 · Valve - Supplies	500		500
5230 · Valve - Repair/Maintenance	3,000		3,000
Total Valve Expense	\$ 3,500	\$	3,500
Meter Expense			
5260 · Meter - Supplies	\$ 10,000	\$	10,000
5270 · Meter - Repair/Maintenance	7,000		5,000
Total Meter Expense	\$ 17,000	\$	15,000
Hydrant Expense			
5310 · Hydrant - Supplies	\$ 2,500	\$	2,500
5330 · Hydrant - Repair Maintenance	10,000		5,000
Total Hydrant Expense	\$ 12,500	\$	7,500
Water Lines Expense			
5355 · Water Lines - Supplies	\$ 4,000	\$	4,000
5365 · Water Lines - Repair/Maintenance	10,000		10,000
Total Water Lines Expense	\$ 14,000	\$	14,000
5400 · Water Depreciation Expense	\$ 338,000	\$	338,000
Automobile Expense			
5451 · Fuel	\$ 4,500	\$	4,500
5452 · Repair/Maintenance	\$ 2,000	\$	2,000
5453 · Other-Auto Expense	1,500		1,500
Total Automobile Expense	\$ 8,000	\$	8,000
Payroll Expense Water Operation			
5520 · Operators Water Wages	\$ 114,409	\$	117,668
Total Payroll Expense-Operations	\$ 114,409	\$	117,668
TOTAL OPERATIONS EXPENSE	\$ 707,509	\$	708,768
ADMINISTRATIVE EXPENSE			
Billing Expense			
5565 · Postage	\$ 10,300	\$	10,300
5570 · Billing Supplies	1,000		8,000
5580 · Toilet Rebate	225		225
5590 · Other Billing Expense	6,200		6,200
Total Billing Expense	\$ 18,225	\$	25,225

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended	
	2023/2024	2024/2025
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,900	\$ 1,900
5612 · Utilities - Telephones	2,700	2,700
5613 · Utilities - Disposal	400	400
5650 · Utilities - M 1W	282	282
Total Utilities Expense	\$ 5,282	\$ 5,282
Insurance Expense		
5621 · Insurance - Auto & General	\$ 26,810	\$ 27,614
Total Insurance Expense	\$ 26,810	\$ 27,614
Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	3,500	3,500
5725 · Community Outreach	2,000	2,000
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	2,000	2,000
5740 · Computer Programs/Upgrades	13,000	13,000
5745 · Bank Fees	1,100	1,100
5750 · Seminars/Training/Staff	6,000	6,000
5752 · Seminar/Training/Directors	8,000	8,000
5760 · Membership Dues	11,500	12,000
5765 · Office Repairs/Maintenance	2,600	2,600
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 58,000	\$ 58,500
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 79,365	\$ 82,540
5820 · Wages - Administrative	85,524	88,733
5865 · Insurance - Workers Comp	5,670	6,840
5875 · Employee Health Benefits	100,228	107,206
5880 · PERS Retirement Benefits-Employer Co	28,800	29,952
5880-A · Pension Exp PERS Retirement Benef	1	5,298
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	21,740	22,610
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	19,871	19,871
Total Payroll Expenses	\$ 341,865	\$ 363,716

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Consulting Expense		
5910 · Legal Fees	\$ 4,000	\$ 4,000
5920 · Engineering Fees	7,000	7,000
5930 · Director Fees	2,700	9,450
5940 · Accounting Fees	7,500	8,325
5960 · Other Consulting Fees	50,000	50,000
Total Consulting Expense	<u>\$ 71,200</u>	<u>\$ 78,775</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 521,382</u>	<u>\$ 559,112</u>
TOTAL COMBINED EXPENSES	<u>\$ 1,228,891</u>	<u>\$ 1,267,880</u>
Net Income or Loss	<u>\$ 459,146</u>	<u>\$ 401,578</u>
*Less Capital Expenditures:	<u>\$ 442,686</u>	<u>\$ 2,395,500</u>
Meters	\$ 5,000	\$ 20,000
Valve Replacement	\$ 133,136	\$ 27,000
Lateral Replacement	\$ 187,200	\$ 120,000
Bobcat Loader 50% to Zone 1	\$ 20,000	\$ 21,000
Office Cannon Copier	\$	\$ 7,500
Emergency Deep Well #6	\$	\$ 2,200,000
Truck	\$ 45,000	\$ -
Tank 2 Recoating	\$ 14,850	\$ -
New Furnance-District Office	\$ 5,000	\$ -
Hwy 1-CCSD Entry Sign Upgrade	\$ 2,500	\$ -
Deep Well-DWR IRWM Grant	\$ 30,000	\$ -
LAIF-Water Funding Source-Well #6		\$ 2,000,000
Net Income or Loss	<u>16,460</u>	<u>6,078</u>

*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 2024 through June 2025

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	Amended 2023/2024	2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Taxes-70%	900,000	1,012,500
4125 · Sewer Connection Fees	6,336	6,336
4130 · Misc Revenue	1,000	1,000
4135 · Zone 1 Interest Earned	342,000	342,000
Total Income	\$ 1,314,336	\$ 1,426,836
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,000	2,000
7018 · Operators Certifications	500	500
7020 · Cellular Phones	800	800
Total General Operation Expense	\$ 6,000	\$ 6,000
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 6,000	\$ 6,200
7115 · Lift Station Repair/Maintenance	5,000	5,000
7120 · Supplies for Pump Station	1,200	1,200
7122 · Permit Fee for Generators	510	530
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 13,710	\$ 13,930
 7200 · Sewer (Zone 1) Depreciaton Expense	 65,000	 65,000
 Automobile Expense		
7305 · Fuel for Trucks	\$ 3,000	\$ 3,000
7310 · Repair/Maintenance	2,000	2,000
7315 · Other Auto Expense	1,500	1,500
Total Automobile Expense	\$ 6,500	\$ 6,500
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 89,095	\$ 91,520
Total Payroll Expense	\$ 89,095	\$ 91,520

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2024 through June 2025

	Amended	
	2023/2024	2024/2025
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,000
Total Sewer Line Expense	\$ 10,000	\$ 10,000
Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	25,000	16,000
7492 · Storm Drain-Fuel for Trucks	1,100	1,100
Total Storm Drain Expense	\$ 27,100	\$ 18,100
TOTAL OPERATION EXPENSE	217,405	211,050
ZONE 1 ADMINSTRATIVE EXPENSE		
Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,500	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	4,000	4,000
7525 · Office Repair/Maintenance	1,950	1,950
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	600	600
7540 · Seminars/Training/Staff	4,000	4,000
7545 · Seminar/Training/Directors	6,000	6,000
7555 · Membership Dues	9,000	11,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	\$ 33,850	\$ 35,850
Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 61,728	\$ 64,197
7620 · Wages Zone 1 Admin	66,448	69,014
7625 · Insurance -Workers Comp	4,410	5,320
7630 · Employee Health Benefits	77,955	83,382
7632 · FICA Expense	16,171	16,818
7635 · PERS Retirement Benefits Employer Contribut	22,380	23,275
7635-A · Pension Exp PERS Retirement Benefits UAL	1	4,121
7636 · Other Post Employment Benefits	15,455	15,455
7640 · Employee Life Insurance	480	480
Total Payroll Expense	\$ 265,028	\$ 282,062

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2024 through June 2025

	Amended		2024/2025
	2023/2024		
Utilities Expense			
7655 · Utilities - PG &E	\$ 1,700	\$	1,700
7660 · Utilities-Telephones	2,300		2,300
7665 · Utilities - Disposal	320		350
7670 · Utilities - M1W	110		126
Total Utilities Expense	\$ 4,430	\$	4,476
Sewer Consulting Expense			
7705 · Sewer Legal Fees	\$ 5,000	\$	5,000
7710 · Sewer Engineer Fees	6,000		6,000
7715 · Sewer Accounting Fees	5,700		6,475
7720 · Sewer Other Consulting Fees	23,000		15,000
7725 · Director Fees	2,100		7,350
Total Consulting Expense	\$ 41,800	\$	39,825
Insurance Expense			
7755 · Insurance - Auto & General	\$ 21,000	\$	21,630
Total Insurance Expense	\$ 21,000	\$	21,630
Bond, Loan, & Certif. Expense			
7772 · Investment Advisory Services	\$ 50	\$	50
7774 · CSA 14/CCSD Organizational Cost	3,589		3,589
7775 · Willdan Tax Code-Admin Fee	600		600
7776 · Unrealized/Gain-Loss of Investment	20,000		12,000
Total Bond, Loan & Certif. Expense	\$ 24,239	\$	16,239
Storm Drain Consulting Expense			
7805 · Storm Drain Legal Fees	\$ 500	\$	500
7810 · Storm Drain Engineer Fees	1,000		1,000
7815 · Storm Drain Other Consulting Fee	500		500
Total Consulting Expense	\$ 2,000	\$	2,000
TOTAL ADMINISTRATIVE EXPENSE	\$ 392,347	\$	402,082
TOTAL COMBINED EXPENSES	\$ 609,752	\$	613,132
NET INCOME OR LOSS	\$ 704,584	\$	813,704

**Castroville Community Services District
 Draft Castroville (Zone 1) Sewer Income and Expense Budget
 July 2024 through June 2025**

	Amended 2023/2024	2024/2025
*Less Capital Expenditures:	147,000	126,000
Lift Stations-2 Lift Pumps	\$ 10,000	\$ 10,000
New Laterals & Sewer Mains	\$ 50,000	\$ 50,000
Truck	\$ 45,000	\$ 45,000
Bobcat Loader 50% of Water	\$ -	\$ 21,000
Hwy 1-CCSD Entry Sign Upgrade	\$ 2,500	\$ -
Sewer Equipment-Hose	\$ 2,500	\$ -
Generator-Via Linda	\$ 37,000	\$ -
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 110,000	\$ 124,000
NCRPD Capital Projects balance forward from previous years 95K still in Zone 1 Gov Fund	\$ -	\$ -
Street Lighting for Zone 1 Gov	\$ -	\$ 10,000
Net Income or Loss	447,584	553,704

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2024

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Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street Lights #75301	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	
Interest Revenue	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
CalTrans Grant-Overhead Sign	\$ 316,522	\$ 310,080				
Transfer in-NCPD	\$ 110,000	\$ 124,000	\$ 124,000	\$ 124,000	\$ 124,000	
Transfer in-Street Lighting		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Misc Revenue-Other	\$ 11,546.00					
Total Revenue	\$ 473,568	\$ 479,580	\$ 169,500	\$ 169,500	\$ 169,500	\$ 1,461,648
Operation & Maintenance						
Street Lighting Utilities	\$ 45,000	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	
Castroville Sign Maintenance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Castroville Signs Annual Depreciation	\$ 757	\$ 757	\$ 800	\$ 800	\$ 800	
Pedestrian Over Cross Maintenance	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Total Expense	\$ 48,757	\$ 42,757	\$ 43,910	\$ 45,053	\$ 46,231	\$ 226,708
Recreation Expense						
NCPD	\$ 110,000	\$ 124,000	\$ 113,500	\$ 113,000	\$ 113,500	\$ 574,000
95k carried forward from June 2023/24		\$ 95,000				
Total Application of Funds	\$ 158,757	\$ 166,757	\$ 157,410	\$ 158,053	\$ 159,731	\$ 800,708
Capital Improvement Projects						
CalTrans Grant-Overhead Sign	\$ 316,522	\$ 310,080				
Total Capital Improvement Projects	\$ 316,522	\$ 310,080	\$ -	\$ -	\$ -	\$ 626,602
Total Revenue Requirements	\$ 475,279	\$ 476,837	\$ 157,410	\$ 158,053	\$ 159,731	\$ 1,427,310
						NET
Surplus /(Deficit)	\$ (1,711)	\$ 2,743	\$ 12,090	\$ 11,447	\$ 9,769	\$ 34,338
						\$ -

**Castroville Community Services District
Draft Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4050 · Misc. Revenue-Other	\$ 11,546	\$ -
4108 · CalTrans Grant-Overhead Sign	316,522	310,080
4135 · Zone 1 Interest Earned	2,500	2,500
Total Income	\$ 363,568	\$ 345,580
 ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 45,000	\$ 37,000
7830 · Castroville Sign Maintenance	2,000	2,000
7835 · Pedestrian Over Cross Maintenance	1,000	3,000
7902 · Government (Zone1) Depreciation Expense	757	757
Total Zone1 Other Oper & Maint Expense	\$ 48,757	\$ 42,757
 TOTAL OTHER OPERATION EXPENSE	48,757	42,757
 ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	110,000	124,000
NCRPD Capital Projects	-	-
Total Zone 1 Recreational Expense	\$ 110,000	\$ 124,000
 TOTAL RECREATIONAL EXPENSE	\$ 110,000	\$ 124,000
 TOTAL COMBINED EXPENSES	\$ 158,757	\$ 166,757
 NET INCOME OR LOSS	\$204,811	\$178,823
 Transfer In- Property Taxes to Zone 1 Gov		
Street Lighting	\$	\$ 10,000
NCRPD Extended Recreational Services	\$ 110,000	\$ 124,000
Previous years; 95K not used still in Zone 1 Gov Fun	\$	\$ 95,000
NCRPD Capital Projects-balance forward		
	\$ 110,000	\$ 229,000
 *Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 316,522	\$ 310,080
Net Income or Loss	(\$1,711)	\$2,743

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected

Castroville Community Services District

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ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and-Operational Planning 2024

Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo Sewer & SD	\$70,285	\$70,254	\$70,254	\$70,254	\$70,254	
Zone 2 Interest Earned	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
User Fees NMCHS & Mobile #74701	\$93,314	\$93,314	\$93,314	\$93,314	\$93,314	
Property Taxes	\$100,000	\$149,000	\$153,470	\$158,074	\$162,816	
Total Revenue	\$265,099	\$314,068	\$318,538	\$323,142	\$327,884	\$1,548,731
Application of Funds						
Operating Expenses						
General Operation Expenses	\$72,275	\$73,349	\$75,256	\$77,213	\$79,220	
Administration Expenses	\$120,169	\$121,349	\$124,504	\$127,741	\$131,062	
Total Application of Funds	\$192,444	\$194,698	\$199,760	\$204,954	\$210,283	\$699,454
Capital Improvement Projects						
Lift Station Pumps-Impellers	\$15,000	\$15,000	\$5,000	\$10,000	\$5,000	
New Truck						
New Generator @ Moro Cojo				\$45,000		
Street Recoat			\$110,000			
New Generator @ Castroville Blvd	\$37,000					
Total Capital Improvement Projects	\$52,000	\$15,000	\$115,000	\$55,000	\$5,000	\$242,000
Total Revenue Requirements	\$244,444	\$209,698	\$314,760	\$259,954	\$215,283	\$1,244,139
						NET
Surplus / (Deficit)	\$20,655	\$104,370	\$3,778	\$63,188	\$112,602	\$304,593
						\$ -

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4210 · Zone 2 Interest Earned	1,500	1,500
4212 · Property Taxes-10%	\$ 100,000	\$ 149,000
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
Total Income	\$ 265,068	\$ 314,068
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
Lift Station Expense		
8055 · Utilities	\$ 11,500	\$ 11,850
8065 · Lift Station Repair/Maintenance	5,000	5,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 18,000	\$ 18,350
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 19,100	\$ 19,100
Automobile Expense		
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 25,425	\$ 26,149
Total Payroll Expenses-Operations	\$ 25,425	\$ 26,149
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	\$ 1,500	\$ 1,500

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025**

**Amended
2023/2024 2024/2025**

TOTAL OPERATION EXPENSE	72,275	73,349
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ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense		
8178 · Seminar/Training/Directors	\$ 2,500	\$ 2,500
8179 · Membership Dues	3,500	3,500
8181 · Office Supplies	600	600
8182 · Office Equipment	500	500
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	2,000	2,000
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	310	310
8189 · Seminars/Training/Staff	2,000	2,000
Total Office Expense	\$ 13,810	\$ 13,810

Payroll Expense Administration		
8191 · Wages- Zone 2 GM	17,637	18,342
8195 · Wages-Zone 2 Admin	19,266	19,718
8200 · Insurance-Workers Comp	1,260	1,520
8205 · Employee Health Benefits	22,300	23,824
8210 · PERS Retirement Benefits Employer Contribution	6,394	6,650
8210-A · Pension Exp PERS Retirement Benefits UAL	1	1,178
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	4,416	4,416
8214 · FICA Expense	5,460	5,678
Total Payroll Expense Administration	\$ 76,874	\$ 81,466

Utilities Expense		
8221 · Utilities - PG &E	\$ 600	\$ 625
8222 · Utilities-Telephones	625	625
8223 · Utilities - Disposal	100	100
8224 · Utilities - M1W	40	40
Total Utilities Expense	\$ 1,365	\$ 1,390

Consulting Expense		
8216 · Sewer Consulting Fees	14,000	9,000
8217 · Sewer Engineer Fees	4,000	4,000
8218 · Sewer Accounting Fees	2,027	1,850

Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025

	Amended	
	2023/2024	2024/2025
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	600	2,100
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 22,160</u>	<u>\$ 18,483</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 5,960	\$ 6,200
Total insurance Expense	<u>\$ 5,960</u>	<u>\$ 6,200</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 120,169</u>	<u>\$ 121,349</u>
TOTAL COMBINED EXPENSES	<u>\$ 192,444</u>	<u>\$ 194,698</u>
NET INCOME OR LOSS	<u>\$ 72,624</u>	<u>\$ 119,370</u>
LESS CAPITAL EXPENDITURES:	\$ 52,000	\$ 15,000
Impellers/Pumps	\$ 15,000	\$ 15,000
Generator-Castroville Blvd	\$ 37,000	\$ -
Net income or Loss	<u>\$ 20,624</u>	<u>\$ 104,370</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 2024 through June 2025**

DRAFT

	Amended	
	2023/2024	2024/2025
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	12,000	12,000
Total Income	\$ 45,600	\$ 45,600
 ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 4,000	\$ 5,000
8250 · Street Light Utility Cost	4,000	4,200
8255 · Road Repair	5,000	10,000
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	\$ 13,500	\$ 19,700
 NET INCOME OR LOSS	\$ 32,100	\$ 25,900

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025

DRAFT

	Amended 2023/2024	2024/2025
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes-20%	175,000	299,000
4306 · Sewer Connection Fees	3,168	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	50,000	50,000
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grant	118,456	-
Total Income	\$ 539,124	\$ 544,668
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 12,500	\$ 13,000
9115 · Lift Station Repair/Maintenance	6,000	8,000
9120 · Supplies for Pump Station	1,000	1,000
Total Lift Station Expense	\$ 19,500	\$ 22,000
 9200 · Sewer (Zone 3) Depreciation Expense	 \$ 36,000	 \$ 31,000
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 25,425	\$ 26,149
Total Payroll Expense	\$ 25,425	\$ 26,149
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	\$ 7,000	\$ 7,000
TOTAL OPERATION EXPENSE	94,175	92,399

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025

	Amended		2024/2025
	2023/2024		
Zone 3 ADMINSTRATIVE EXPENSE			
Office Expense			
9505 · Office Supplies	\$ 600	\$	600
9510 · Office Equipment	500		500
9515 · Misc. Office Expense	500		500
9520 · Computer Program/Upgrade	2,000		2,000
9525 · Office Repair/Maintenance	700		700
9530 · Alarm Monitoring Service	200		200
9535 · Property Taxes	200		200
9540 · Seminars/Training/Staff	2,000		2,000
9545 · Seminar/Training/Directors	2,500		2,500
9555 · Membership Dues	3,500		3,500
9560 · Building Maintenance	1,000		1,000
Total Office Expense	<u>\$ 13,700</u>	\$	<u>13,700</u>
Payroll Expense Admin			
9605 · Wages Zone 3 GM	\$ 17,637	\$	18,342
9620 · Wages Zone 3 Admin	19,266		19,718
9625 · Insurance -Workers Comp	1,260		1,520
9630 · Employee Health Benefits	22,300		23,824
9632 · FICA Expense	5,460		5,678
9635 · PERS Retirement Benefits Employer Contribut	6,394		6,650
9636-A · Pension Exp PERS Retirement Benefits UAL	1		1,178
9636 · Other Post Employment Benefits	4,416		4,416
9640 · Employee Life Insurance	140		140
Total Payroll Expense	<u>\$ 76,874</u>	\$	<u>81,466</u>
Utilities Expense			
9655 · Utilities - PG &E	\$ 600	\$	600
9660 · Utilities-Telephones	625		625
9665 · Utilities - Disposal	100		100
9670 · Utilities - M1W	40		40
Total Utilities Expense	<u>\$ 1,365</u>	\$	<u>1,365</u>
Sewer Consulting Expense			
9705 · Sewer Legal Fees	\$ 11,000	\$	11,000
9710 · Sewer Engineer Fees	5,000		5,000
9715 · Sewer Accounting Fees	2,027		1,850
9720 · Sewer Other Consulting Fees	21,000		10,000
9725 · Director Fees	600		2,100
Total Consulting Expense	<u>\$ 39,627</u>	\$	<u>29,950</u>

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Insurance Expense		
9755 · Insurance - Auto & General	\$ 5,960	\$ 6,200
Total Insurance Expense	<u>\$ 5,960</u>	<u>\$ 6,200</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 137,526</u>	<u>\$ 132,681</u>
TOTAL COMBINED EXPENSES	<u>\$ 231,701</u>	<u>\$ 225,080</u>
NET INCOME OR LOSS	<u>\$ 307,423</u>	<u>\$ 319,588</u>
*Less Capital Expenditures:	<u>138,456</u>	<u>78,000</u>
Lift Stations-Pumps	\$ 10,000	\$ 10,000
Manholes	\$ -	\$ 23,000
Generator-Lift Station 2	\$ -	\$ 45,000
FINEPRO Easment APN: 413-012-014	\$ 10,000	\$ -
Clean Water Small Communities Planning Grant	\$ 118,456	\$ -
	\$ -	\$ -
NET INCOME OR LOSS	<u>\$ 168,967</u>	<u>\$ 241,588</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected