

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

	2024/2025	Amended 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	\$ 10,158	\$ 18,000
4040 · Backflow Revenue	\$ 13,000	\$ 15,500
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,500	\$ 6,200
4053 · Reconnect Charges	500	120
4054 · NSF Charges	300	140
4057 · Trip Fee Charges	3,500	3,000
Total Misc. Revenue	<u>\$ 7,800</u>	<u>\$ 9,460</u>
4060 · Interest Earned	\$ 240,000	\$ 240,000
4062 · Deep Well-DWR IRWM Grant	\$ 30,000	\$ 30,000
Total Income	<u>\$ 1,669,458</u>	<u>\$ 1,681,460</u>

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	2,400
5125 · Cellular Phones	1,000	1,200
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	8,500	8,500
5136 · Backflow Testing	1,000	500
5138 · Water System Fees	9,800	12,800
Total General Operations Expense	<u>\$ 27,100</u>	<u>\$ 30,200</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 152,000	\$ 165,000
5165 · Pump Repair/Maintenance	4,000	4,000
5170 · Supplies for Pumps & Well Sites	9,000	9,000
5178 · Generators Repairs/Maintenance	2,000	6,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	3,400
5190 · Chlorine/Softener Repair/Maintenance	4,000	4,000
5195 · Well Sites - Other Expense	5,000	29,000
Total Well Sites Expense	<u>\$ 178,000</u>	<u>\$ 221,400</u>

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

	2024/2025	Amended 2024/2025
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	3,000	3,500
Total Valve Expense	\$ 3,500	\$ 4,000
Meter Expense		
5260 · Meter - Supplies	\$ 10,000	\$ 7,500
5270 · Meter - Repair/Maintenance	5,000	2,500
Total Meter Expense	\$ 15,000	\$ 10,000
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 2,500	\$ 2,500
5330 · Hydrant - Repair Maintenance	5,000	5,000
Total Hydrant Expense	\$ 7,500	\$ 7,500
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	10,000	40,000
Total Water Lines Expense	\$ 14,000	\$ 44,000
5400 · Water Depreciation Expense	\$ 338,000	\$ 300,000
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	\$ 117,668	\$ 123,000
Total Payroll Expense-Operations	\$ 117,668	\$ 123,000
TOTAL OPERATIONS EXPENSE	\$ 708,768	\$ 748,100
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 10,300	\$ 11,000
5570 · Billing Supplies	8,000	12,000
5580 · Toilet Rebate	225	225
5590 · Other Billing Expense	6,200	6,200
Total Billing Expense	\$ 25,225	\$ 29,925

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

	2024/2025	Amended 2024/2025
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,900	\$ 2,300
5612 · Utilities - Telephones	2,700	2,700
5613 · Utilities - Disposal	400	510
5650 · Utilities - M 1W	282	282
Total Utilities Expense	\$ 5,282	\$ 5,792
Insurance Expense		
5621 · Insurance - Auto & General	\$ 27,614	\$ 23,000
Total Insurance Expense	\$ 27,614	\$ 23,000
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	1,000
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	12,000	12,000
5765 · Office Repairs/Maintenance	2,600	2,600
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 58,500	\$ 57,500
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 82,540	\$ 98,063
5820 · Wages - Administrative	88,733	91,000
5865 · Insurance - Workers Comp	6,840	6,840
5875 · Employee Health Benefits	107,206	112,000
5880 · PERS Retirement Benefits-Employer Con	29,952	33,000
5880-A · Pension Exp PERS Retirement Benefits	5,298	5,298
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	22,610	24,000
5895 · Retired Employee Benefits	50	2,200
5896 · Other Post Employment Benefits	19,871	19,871
Total Payroll Expenses	\$ 363,716	\$ 392,888

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

	2024/2025	Amended 2024/2025
Consulting Expense		
5910 · Legal Fees	\$ 4,000	\$ 14,000
5920 · Engineering Fees	7,000	7,000
5930 · Director Fees	9,450	2,700
5940 · Accounting Fees	8,325	9,100
5960 · Other Consulting Fees	50,000	50,000
Total Consulting Expense	<u>\$ 78,775</u>	<u>\$ 82,800</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 559,112</u>	<u>\$ 591,905</u>
TOTAL COMBINED EXPENSES	<u>\$ 1,267,880</u>	<u>\$ 1,340,005</u>
Net Income or Loss	<u>\$ 401,578</u>	<u>\$ 341,455</u>
 *Less Capital Expenditures:	 <u>\$ 2,395,500</u>	 <u>\$ 2,198,639</u>
Meters	\$ 20,000	\$ 4,200
Valve Replacement	\$ 27,000	\$ 54,968
Lateral Replacement	\$ 120,000	\$ 549,423
Bobcat Loader 50% to Zone 1	\$ 21,000	\$ -
Office Cannon Copier	\$ 7,500	\$ 7,500
Emergency Deep Well #6	\$ 2,200,000	\$ 1,445,220
Well #2 Booster Pump	\$ -	\$ 9,800
Well #3 Rehabilitation	\$ -	\$ 80,530
District Office Alarm System	\$ -	\$ 2,300
District Office Tankless Water Heater & Misc.	\$ -	\$ 3,448
Deep Well-DWR IRWM Grant	\$ -	\$ 30,000
Fencing & Automatic Gate District Office 45%	\$ -	\$ 11,250
 LAIF-Water Funding Source-Well #6 & Lateral Replacement	 \$ 2,000,000	 \$ 1,860,000
 Net Income or Loss	 <u>6,078</u>	 <u>2,816</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

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

	2024/2025	Amended 2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Taxes-70%	1,012,500	1,012,500
4125 · Sewer Connection Fees	6,336	6,336
4130 · Misc Revenue	1,000	5,000
4135 · Zone 1 Interest Earned	342,000	342,000
Total Income	\$ 1,426,836	\$ 1,430,836
 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	2,200
7018 · Operators Certifications	500	500
7020 · Cellular Phones	800	1,100
Total General Operation Expense	\$ 6,000	\$ 6,500
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 6,200	\$ 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	530	530
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 13,930	\$ 13,930
 7200 · Sewer (Zone 1) Depreciaton Expense		
	65,000	55,000
 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	\$ 91,520	\$ 91,520
Total Payroll Expense	\$ 91,520	\$ 91,520

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

	2024/2025	Amended 2024/2025
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,500
Total Sewer Line Expense	\$ 10,000	\$ 10,500
 Storm Drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	16,000	16,000
7492 · Storm Drain-Fuel for Trucks	1,100	1,100
Total Storm Drain Expense	\$ 18,100	\$ 18,100
 TOTAL OPERATION EXPENSE	211,050	202,050
 ZONE 1 ADMINISTRATIVE 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	11,000	11,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	\$ 35,850	\$ 35,850
 Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 64,197	\$ 78,039
7620 · Wages Zone 1 Admin	69,014	69,014
7625 · Insurance -Workers Comp	5,320	5,320
7630 · Employee Health Benefits	83,382	92,071
7632 · FICA Expense	16,818	17,300
7635 · PERS Retirement Benefits Employer Contribut	23,275	25,200
7635-A · Pension Exp PERS Retirement Benefits UAL	4,121	4,121
7636 · Other Post Employment Benefits	15,455	15,455
7640 · Employee Life Insurance	480	480
Total Payroll Expense	\$ 282,062	\$ 307,000

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

	2024/2025	Amended	2024/2025
Utilities Expense			
7655 · Utilities - PG &E	\$ 1,700	\$	1,700
7660 · Utilities-Telephones	2,300		2,300
7665 · Utilities - Disposal	350		350
7670 · Utilities - M1W	126		136
Total Utilities Expense	\$ 4,476	\$	4,486
 Sewer Consulting Expense			
7705 · Sewer Legal Fees	\$ 5,000	\$	15,000
7710 · Sewer Engineer Fees	6,000		6,000
7715 · Sewer Accounting Fees	6,475		7,100
7720 · Sewer Other Consulting Fees	15,000		18,000
7725 · Director Fees	7,350		2,100
Total Consulting Expense	\$ 39,825	\$	48,200
 Insurance Expense			
7755 · Insurance - Auto & General	\$ 21,630	\$	17,872
Total Insurance Expense	\$ 21,630	\$	17,872
 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	12,000		12,000
Total Bond, Loan & Certif. Expense	\$ 16,239	\$	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	\$ 402,082	\$	431,647
 TOTAL COMBINED EXPENSES	\$ 613,132	\$	633,697
 NET INCOME OR LOSS	\$ 813,704	\$	797,139

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

	2024/2025	Amended 2024/2025
*Less Capital Expenditures:	126,000	127,360
Lift Stations-2 Lift Pumps	\$ 10,000	\$ 10,000
New Laterals & Sewer Mains	\$ 50,000	\$ 50,000
Truck	\$ 45,000	\$ 58,610
Bobcat Loader 50% to Water	\$ 21,000	\$ -
Fencing & Automatic Gate District Office 35% Cost	\$ -	\$ 8,750
	\$ -	\$ -
	\$ -	\$ -
 Transfer Out- Property Taxes to Zone 1 Gov NCRPD Extended Recreational Services	 \$ 124,000	 \$ 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	\$ 10,000
 Net Income or Loss *	 553,704	 535,779

*Capital Expenditures will be booked as an asset
 *Depreciation Expense is reflected

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

	2024/2025	Amended 2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	310,080	310,080
4135 · Zone 1 Interest Earned	2,500	2,500
Total Income	\$ 345,580	\$ 345,580
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 37,000	\$ 37,000
7830 · Castroville Sign Maintenance	2,000	2,000
7835 · Pedestrian Over Cross Maintenance	3,000	3,000
7902 · Government (Zone1) Depreciation Expense	757	1,300
Total Zone1 Other Oper & Maint Expense	<u>\$ 42,757</u>	<u>\$ 43,300</u>
TOTAL OTHER OPERATION EXPENSE	<u>42,757</u>	<u>43,300</u>
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	124,000	124,000
NCRPD Capital Projects	-	-
Total Zone 1 Recreational Expense	<u>\$ 124,000</u>	<u>\$ 124,000</u>
TOTAL RECREATIONAL EXPENSE	<u>\$ 124,000</u>	<u>\$ 124,000</u>
TOTAL COMBINED EXPENSES	<u>\$ 166,757</u>	<u>\$ 167,300</u>
NET INCOME OR LOSS	<u>\$178,823</u>	<u>\$178,280</u>
Transfer In- Property Taxes to Zone 1 Gov		
Street Lighting	\$ 10,000	\$ 10,000
NCRPD Extended Recreational Services	\$ 124,000	\$ 124,000
Previous years; 95K not used still in Zone 1 Gov Fun	\$ 95,000	\$ 95,000
NCRPD Capital Projects-balance forward		
	<u>\$ 229,000</u>	<u>\$ 229,000</u>
*Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 310,080	\$ 310,080
Net Income or Loss	<u>\$2,743</u>	<u>\$2,200</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected

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

	2024/2025	Amended 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%	\$ 149,000	\$ 149,000
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
Total Income	\$ 314,068	\$ 314,068
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 600
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	300
Total General Operation Expense	\$ 2,050	\$ 2,250
 Lift Station Expense		
8055 · Utilities	\$ 11,850	\$ 12,800
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	\$ 18,350	\$ 19,300
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 19,100	\$ 20,304
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	\$ 26,149	\$ 26,149
Total Payroll Expenses-Operations	\$ 26,149	\$ 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
Sewer Zone 2 Income and Expense Budget-Amended
July 2024 through June 2025

	2024/2025	Amended 2024/2025
TOTAL OPERATION EXPENSE	73,349	75,703
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	18,342	21,753
8195 · Wages-Zone 2 Admin	19,718	19,718
8200 · Insurance-Workers Comp	1,520	1,520
8205 · Employee Health Benefits	23,824	24,168
8210 · PERS Retirement Benefits Employer Contribution	6,650	7,200
8210-A · Pension Exp PERS Retirement Benefits UAL	1,178	1,178
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	4,416	4,416
8214 · FICA Expense	5,678	6,500
Total Payroll Expense Administration	\$ 81,466	\$ 86,593
Utilities Expense		
8221 · Utilities - PG &E	\$ 625	\$ 625
8222 · Utilities-Telephones	625	625
8223 · Utilities - Disposal	100	100
8224 · Utilities - M1W	40	40
Total Utilities Expense	\$ 1,390	\$ 1,390
Consulting Expense		
8216 · Sewer Consulting Fees	9,000	9,000
8217 · Sewer Engineer Fees	4,000	4,000
8218 · Sewer Accounting Fees	1,850	2,100

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

	2024/2025	Amended 2024/2025
8219 · Sewer Legal Fees	1,000	2,000
8226 · Director Fees	2,100	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	\$ 18,483	\$ 18,233
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 6,200	\$ 5,200
Total insurance Expense	\$ 6,200	\$ 5,200
 TOTAL ADMINISTRATIVE EXPENSE	\$ 121,349	\$ 125,226
 TOTAL COMBINED EXPENSES	\$ 194,698	\$ 200,929
 NET INCOME OR LOSS	\$ 119,370	\$ 113,139
 LESS CAPITAL EXPENDITURES:	\$ 15,000	\$ 17,500
Impellers/Pumps/Ultrasonic Level Sensor	\$ 15,000	\$ 15,000
Fencing & Automatic Gate District Office/Yard 10% Cost	\$ -	\$ 2,500
 Net income or Loss	\$ 104,370	\$ 95,639

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

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

	2024/2025
Income	
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600
4210 · Zone 2 Interest Earned	12,000
Total Income	<u>\$ 45,600</u>

ZONE 2 OTHER OPER & MAINT EXPENSE	
8245 · Open Space Maint-Outside Service	\$ 5,000
8250 · Street Light Utility Cost	4,200
8255 · Road Repair	10,000
8260 · Street Signage	500
Total Zone 2 Other Operation & Maint Expense	<u>\$ 19,700</u>

NET INCOME OR LOSS	<u>\$ 25,900</u>
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Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget-Amended
July 2024 through June 2025

	2024/2025	Amended 2024/2025
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes-20%	299,000	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
Total Income	\$ 544,668	\$ 544,668
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	600
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	300
Total General Operation Expense	<u>\$ 2,050</u>	<u>\$ 2,250</u>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 13,000	\$ 13,000
9115 · Lift Station Repair/Maintenance	8,000	8,000
9120 · Supplies for Pump Station	1,000	1,000
Total Lift Station Expense	<u>\$ 22,000</u>	<u>\$ 22,000</u>
 9200 · Sewer (Zone 3) Depreciaton Expense		
	<u>\$ 31,000</u>	<u>\$ 31,000</u>
 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	<u>\$ 4,200</u>	<u>\$ 4,200</u>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 26,149	\$ 26,149
Total Payroll Expense	<u>\$ 26,149</u>	<u>\$ 26,149</u>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	0 \$ 7,000	\$ 7,000
Total Sewer Line Expense	<u>\$ 7,000</u>	<u>\$ 7,000</u>
TOTAL OPERATION EXPENSE	<u>92,399</u>	<u>92,599</u>

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

	2024/2025	Amended 2024/2025
Zone 3 ADMINISTRATIVE 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	\$ 18,342	\$ 21,753
9620 · Wages Zone 3 Admin	19,718	19,718
9625 · Insurance -Workers Comp	1,520	1,520
9630 · Employee Health Benefits	23,824	24,168
9632 · FICA Expense	5,678	6,500
9635 · PERS Retirement Benefits Employer Contribut	6,650	7,200
9636-A · Pension Exp PERS Retirement Benefits UAL	1,178	1,178
9636 · Other Post Employment Benefits	4,416	4,416
9640 · Employee Life Insurance	140	140
Total Payroll Expense	<u>\$ 81,466</u>	<u>\$ 86,593</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	\$ 2,000
9710 · Sewer Engineer Fees	5,000	5,000
9715 · Sewer Accounting Fees	1,850	2,100
9720 · Sewer Other Consulting Fees	10,000	5,000
9725 · Director Fees	2,100	600
Total Consulting Expense	<u>\$ 29,950</u>	<u>\$ 14,700</u>

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

	2024/2025	Amended 2024/2025
Insurance Expense		
9755 · Insurance - Auto & General	\$ 6,200	\$ 5,200
Total Insurance Expense	<u>\$ 6,200</u>	<u>\$ 5,200</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 132,681</u>	<u>\$ 121,558</u>
TOTAL COMBINED EXPENSES	<u>\$ 225,080</u>	<u>\$ 214,157</u>
NET INCOME OR LOSS	<u>\$ 319,588</u>	<u>\$ 330,511</u>
*Less Capital Expenditures:	<u>78,000</u>	<u>15,600</u>
Lift Stations-Pumps	\$ 10,000	\$ 11,000
Manholes	\$ 23,000	\$ -
Generator-Lift Station 2	\$ 45,000	\$ -
Lift Station 4 Vault Lid	\$ -	\$ 2,100
Fencing & Automatic Gate District/Yard 10% Cost	\$ -	\$ 2,500
	\$ -	\$ -
NET INCOME OR LOSS	<u>\$ 241,588</u>	<u>\$ 314,911</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected