

**Castroville Community Services District**

**Water**

**Five Year Capital Improvement and Operational Planning 2026**

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
Water Revenue	1,418,000	1,425,090	1,432,215	1,439,377	1,446,573	
New Connections	10,158	15,237	15,237	15,237	15,237	
Hydrant Water Sales	6,200	6,200	6,200	6,200	6,200	
Misc. Revenue	8,090	8,090	8,090	8,090	8,090	
<b>Non-Operating Revenues</b>						
Water Interest Earned	200,000	200,000	200,000	200,000	200,000	
LAIF-CAMP Water Funding Source	838,164	0	0	0	0	
<b>Total Revenue</b>	<b>2,480,612</b>	<b>1,654,617</b>	<b>1,661,742</b>	<b>1,668,904</b>	<b>1,676,100</b>	<b>9,141,975</b>
<b>Application of Funds</b>						
<b>Operating Expenses</b>						
General Operation Expenses	817,439	841,962	867,221	893,238	920,035	
Administration Expenses	683,162	703,657	724,767	746,510	768,905	
<b>Total Application of Funds</b>	<b>1,500,601</b>	<b>1,545,619</b>	<b>1,591,988</b>	<b>1,639,747</b>	<b>1,688,940</b>	<b>7,966,895</b>
<b>Capital Improvement Projects</b>						
New Vehicles (S)			27,000		27,000	
District Office (S)	39,375	5,000	5,000	5,000	5,000	
Dump Truck (S)	54,000					
Bobcat Loader (S)	13,500					
Jet/Vac Replacment (S)			337,500			
New Sampling Stations (8)	15,000					
Tank Cathodic Protection	60,000					
Service Line Replacement	250,000	200,000	200,000	200,000	200,000	
Valve & Main Repairs/Replacment	250,000	300,000	300,000	300,000	300,000	
Chlorine Generators	10,000	10,000	10,000	12,500	12,500	
Well Motors & Pumping Equipment	25,000	25,000	25,000	25,000	25,000	
SCADA Upgrades	7,500	2,500	2,500	2,500	2,500	
Meters	5,000	5,000	5,000	5,000	5,000	
Well Site #4/6 Site Civil Improvements	250,000	6,000,000		5,000,000		
CalAm Connection			2,800,000			
Well #3 (GSA?)						
<b>Total CIP</b>	<b>979,375</b>	<b>6,547,500</b>	<b>3,712,000</b>	<b>5,550,000</b>	<b>577,000</b>	<b>17,365,875</b>
<b>Total Revenue Requirements</b>	<b>2,479,976</b>	<b>8,093,119</b>	<b>5,303,988</b>	<b>7,189,747</b>	<b>2,265,940</b>	<b>25,332,770</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>636</b>	<b>-6,438,502</b>	<b>-3,642,245</b>	<b>-5,520,844</b>	<b>-589,839</b>	<b>-16,190,794</b>

**Castroville Community Services District**  
**DRAFT Water Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
4010 · Metered Water Sales	\$ 1,368,000	\$ 1,418,000
4020 · Hydrant Water Sales	\$ 8,200	\$ 6,200
4030 · New Service Installation	\$ 29,416	\$ 10,158
4040 · Backflow Revenue	\$ 873	\$ 330
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 5,000	\$ 5,000
4053 · Reconnect Charges	120	120
4054 · NSF Charges	140	140
4057 · Trip Fee Charges	2,500	2,500
Total Misc. Revenue	<u>\$ 7,760</u>	<u>\$ 7,760</u>
4060 · Interest Earned	\$ 200,000	\$ 200,000
4062 · Deep Well-DWR IRWM Grant	\$ 160,935	\$ -
<b>Total Income</b>	<b><u>\$ 1,775,184</u></b>	<b><u>\$ 1,642,448</u></b>

**Expense**

**WATER OPERATIONS EXPENSE**

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	4,000
5120 · Operators Uniforms	3,800	3,800
5125 · Cellular Phones	1,700	1,700
5130 · Operators Certifications	1,000	1,000
5135 · Water Testing Fees	13,500	13,500
5136 · Backflow Testing	-	-
5138 · Water System Fees	12,800	12,000
Total General Operations Expense	<u>\$ 36,800</u>	<u>\$ 37,000</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 193,000	\$ 199,000
5165 · Pump Repair/Maintenance	5,000	5,000
5170 · Supplies for Pumps & Well Sites	14,000	14,000
5178 · Generators Repairs/Maintenance	6,000	6,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	3,400	3,400
5190 · Chlorine/Softener Repair/Maintenance	6,000	6,000
5195 · Well Sites - Other Expense	7,500	3,000
Total Well Sites Expense	<u>\$ 235,900</u>	<u>\$ 237,400</u>

**Castroville Community Services District**  
**DRAFT Water Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	7,000	7,000
<b>Total Valve Expense</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 6,000	\$ 6,000
5270 · Meter - Repair/Maintenance	5,000	5,000
<b>Total Meter Expense</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 2,500	\$ 2,500
5330 · Hydrant - Repair Maintenance	5,000	5,000
<b>Total Hydrant Expense</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 25,000	\$ 25,000
5365 · Water Lines - Repair/Maintenance	10,000	10,000
<b>Total Water Lines Expense</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
5400 · Water Depreciation Expense	\$ 300,000	\$ 300,000
<b>Automobile Expense</b>		
5451 · Fuel	\$ 8,000	\$ 8,500
5452 · Repair/Maintenance	\$ 2,850	\$ 3,000
5453 · Other-Auto Expense	4,500	2,000
<b>Total Automobile Expense</b>	<b>\$ 15,350</b>	<b>\$ 13,500</b>
<b>Payroll Expense Water Operation</b>		
5520 · Operators Water Wages	\$ 158,270	\$ 168,539
<b>Total Payroll Expense-Operations</b>	<b>\$ 158,270</b>	<b>\$ 168,539</b>
<b>TOTAL OPERATIONS EXPENSE</b>	<b>\$ 807,320</b>	<b>\$ 817,439</b>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
5565 · Postage	\$ 12,000	\$ 13,500
5570 · Billing Supplies	2,000	2,000
5580 · Toilet Rebate	375	150
5590 · Other Billing Expense	7,000	7,000
<b>Total Billing Expense</b>	<b>\$ 21,875</b>	<b>\$ 23,150</b>

**Castroville Community Services District**  
**DRAFT Water Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>		<b>2026/2027</b>
	<b>2025/2026</b>		
<b>Utilities Expense</b>			
5611 · Utilities - P G & E	\$ 2,500	\$	2,500
5612 · Utilities - Telephones	2,350		3,780
5613 · Utilities - Disposal	850		1,050
5650 · Utilities - M 1W	195		250
<b>Total Utilities Expense</b>	<b>\$ 5,895</b>	<b>\$</b>	<b>7,580</b>
<b>Insurance Expense</b>			
5621 · Insurance - Auto & General	\$ 23,000	\$	24,525
<b>Total Insurance Expense</b>	<b>\$ 23,000</b>	<b>\$</b>	<b>24,525</b>
<b>Office Expense</b>			
5710 · Office Supplies	\$ 2,500	\$	2,500
5715 · Office Equipment	2,000		2,500
5720 · Misc Office Expense	3,500		3,500
5725 · Community Outreach	2,000		2,000
5730 · Alarm Monitoring Service	800		800
5735 · Property Taxes	1,000		1,000
5740 · Computer Programs/Upgrades	22,000		15,000
5745 · Bank Fees	1,200		1,200
5750 · Seminars/Training/Staff	7,500		8,500
5752 · Seminar/Training/Directors	8,000		8,000
5760 · Membership Dues	13,000		13,000
5765 · Office Repairs/Maintenance	2,600		2,600
5770 · Building Maintenance	3,000		3,000
<b>Total Office Expense</b>	<b>\$ 69,100</b>	<b>\$</b>	<b>63,600</b>
<b>Payroll Expenses</b>			
5810 · Wages Water- General Manager	\$ 94,500	\$	97,335
5820 · Wages - Administrative	93,881		96,697
5865 · Insurance - Workers Comp	7,425		10,500
5875 · Employee Health Benefits	147,110		166,142
5880 · PERS Retirement Benefits-Employer Con	35,358		37,050
5880-A · Pension Exp PERS Retirement Benefits	11,678		16,270
5882 · Employee Life Insurance	729		729
5885 · FICA Expense	25,553		26,775
5895 · Retired Employee Benefits	11,650		12,993
5896 · Other Post Employment Benefits	8,741		8,741
<b>Total Payroll Expenses</b>	<b>\$ 436,625</b>	<b>\$</b>	<b>473,232</b>

**Castroville Community Services District  
DRAFT Water Income and Expense Budget  
July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
Consulting Expense		
5910 · Legal Fees	\$ 2,000	\$ 2,000
5920 · Engineering Fees	7,000	7,000
5930 · Director Fees	2,700	13,950
5940 · Accounting Fees	9,585	10,125
5960 · Other Consulting Fees	55,000	58,000
Total Consulting Expense	<u>\$ 76,285</u>	<u>\$ 91,075</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><b>\$ 632,780</b></u>	<u><b>\$ 683,162</b></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><b>\$ 1,440,100</b></u>	<u><b>\$ 1,500,601</b></u>
Net Income or Loss	<u><b>\$ 335,084</b></u>	<u><b>\$ 141,847</b></u>
<b>*Less Capital Expenditures:</b>	<u><b>\$ 2,342,571</b></u>	<u><b>\$ 979,375</b></u>
New Vehicles (S)	\$ 63,400	\$ 54,000
District Office (S)	\$ 30,000	\$ 39,375
Bobcat Loader (S)	\$ -	\$ 13,500
New Sampling Stations (8)	\$ -	\$ 15,000
Tank Cathodic Protection	\$ -	\$ 60,000
New Well 6-Construction 50% -\$1,445,220	\$ 1,633,171	\$ -
Lateral Replacement	\$ 600,000	\$ 250,000
Valve & Main Replacement	\$ -	\$ 250,000
Chlorine Generators	\$ -	\$ 10,000
Well Motors & Pumping Equipment	\$ 10,000	\$ 25,000
SCADA Upgrades	\$ 1,000	\$ 7,500
Meters	\$ 5,000	\$ 5,000
Well Site #4 & #6 Site Civil Improvements	\$ -	\$ 250,000
	\$ -	\$ -
LAIF/CAMP-Water Funding Source	\$ 2,010,000	\$ 838,164
Net Income or Loss	<u><b>2,513</b></u>	<u><b>636</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
User Fees #75301	65,000	65,000	65,000	65,000	65,000	
Property Tax-70%	1,230,000	1,248,450	1,267,177	1,286,184	1,305,477	
New Service and Connection Fees	6,336	6,336	6,336	6,336	6,336	
Interest Revenue	330,000	334,950	342,000	342,000	342,000	
Misc Revenue	1,000	1,000	1,000	1,000	1,000	
<b>Total Revenue</b>	<b>1,632,336</b>	<b>1,655,736</b>	<b>1,681,513</b>	<b>1,700,520</b>	<b>1,719,813</b>	<b>8,389,918</b>
<b>Application of Funds</b>						
<b>Operating Expense</b>						
General Operation Expenses	224,446	230,282	236,269	242,412	248,715	
Administration Expense	502,044	515,097	528,490	542,230	556,328	
NCRPD Transfer Out to Zone 1 Gov	242,000	135,960	140,039	144,240	148,567	
Pedestrian Bridge Maint-Transfer out Zone 1 Gov	10,000	10,000	10,000	10,000	10,000	
Street Lighting Upgrades-Transfer out Zone 1 Gov	30,000	10,000	10,000	10,000	10,000	
Street Lighting Utility Transfer out Zone 1 Gov	13,000	10,000	10,000	10,000	10,000	
<b>Total Application of Funds</b>	<b>1,021,490</b>	<b>881,339</b>	<b>904,797</b>	<b>928,882</b>	<b>953,610</b>	<b>4,690,119</b>
<b>Capital Improvement Projects</b>						
New Vehicles (S)			21,000	21,000	21,000	
District Office (S)	30,625	10,000	10,000	10,000	10,000	
Dump Truck (S)	42,000					
Bobcat (S)	10,500					
Jet/Vac Replacment (S)			262,500			
Lift Station Pumps	10,000	10,000	10,000	10,000	10,000	
Washington Sewer Bypass	150,000	2,900,000				
Sewer Mains/Manholes	20,000	20,000	20,000	20,000	20,000	
<b>Total Capital Improvement Projects</b>	<b>263,125</b>	<b>2,940,000</b>	<b>302,500</b>	<b>40,000</b>	<b>40,000</b>	<b>3,585,625</b>
<b>Total Revenue Requirements</b>	<b>1,284,615</b>	<b>3,821,339</b>	<b>1,207,297</b>	<b>968,882</b>	<b>993,610</b>	<b>8,275,744</b>
						NET
<b>Surplus / (Deficit)</b>	<b>347,721</b>	<b>-2,165,603</b>	<b>474,215</b>	<b>731,638</b>	<b>726,203</b>	<b>114,175</b>

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Taxes-70%	1,230,000	1,230,000
4125 · Sewer Connection Fees	45,182	6,336
4130 · Misc Revenue	1,000	1,000
4135 · Zone 1 Sewer Interest Earned	330,000	330,000
<b>Total Income</b>	<b>\$ 1,671,182</b>	<b>\$ 1,632,336</b>
 <b>Zone 1 OPERATION EXPENSE</b>		
<b>General Operation Expense</b>		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,725	2,500
7018 · Operators Certifications	500	500
7020 · Cellular Phones	1,260	1,260
<b>Total General Operation Expense</b>	<b>\$ 7,185</b>	<b>\$ 6,960</b>
 <b>Lift Station Expense</b>		
7105 · Sewer Utilities PG & E	\$ 6,400	\$ 6,700
7115 · Lift Station Repair/Maintenance	5,000	5,000
7120 · Supplies for Pump Station	1,200	1,200
7122 · Permit Fee for Generators	540	600
7125 · Building Repair & Maintenance	1,000	1,000
<b>Total Lift Station Expense</b>	<b>\$ 14,140</b>	<b>\$ 14,500</b>
 7200 · Sewer (Zone 1) Depreciaton Expense	 55,000	 55,000
 <b>Automobile Expense</b>		
7305 · Fuel for Trucks	\$ 4,500	\$ 4,750
7310 · Repair/Maintenance	2,850	2,850
7315 · Other Auto Expense	3,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 10,850</b>	<b>\$ 9,100</b>
 <b>Payroll Expense-Operation</b>		
7405 · Operators Zone 1 Wages	\$ 123,099	\$ 131,086
<b>Total Payroll Expense</b>	<b>\$ 123,099</b>	<b>\$ 131,086</b>

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>		<b>2026/2027</b>
	<b>2025/2026</b>		
Sewer Line Expense			
7465 · Sewer Line-Repair/Maintenance	\$ 2,500	\$	2,500
Total Sewer Line Expense	<u>\$ 2,500</u>	<u>\$</u>	<u>2,500</u>
Storm Drain Expense			
7475 · Storm Drain-Supplies	\$ 1,000	\$	1,000
7485 · Storm Drain-Repair/Maintenance	2,500		2,500
7492 · Storm Drain-Fuel for Trucks	1,800		1,800
Total Storm Drain Expense	<u>\$ 5,300</u>	<u>\$</u>	<u>5,300</u>
<b>TOTAL OPERATION EXPENSE</b>	<u><b>218,074</b></u>		<u><b>224,446</b></u>
<b>ZONE 1 ADMINSTRATIVE EXPENSE</b>			
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	10,000		7,000
7525 · Office Repair/Maintenance	2,000		2,000
7530 · Alarm Monitoring Service	500		500
7535 · Property Taxes	600		600
7540 · Seminars/Training/Staff	5,500		5,500
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	<u>\$ 43,400</u>	<u>\$</u>	<u>40,400</u>
Payroll Expense Admin			
7605 · Wages Zone 1 GM	\$ 73,500	\$	75,705
7620 · Wages Zone 1 Admin	73,019		75,210
7625 · Insurance -Workers Comp	5,775		8,170
7630 · Employee Health Benefits	114,420		129,221
7632 · FICA Expense	19,875		20,273
7635 · PERS Retirement Benefits Employer Contributic	27,500		28,050
7635-A · Pension Exp PERS Retirement Benefits UAL	9,083		12,654
7636 · Other Post Employment Benefits	6,799		6,799
7640 · Employee Life Insurance	567		567
7645 · Retired Employee Benefits	12,750		10,106
Total Payroll Expense	<u>\$ 343,288</u>	<u>\$</u>	<u>366,755</u>

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
Utilities Expense		
7655 · Utilities - PG &E	\$ 2,000	\$ 2,000
7660 · Utilities-Telephones	1,850	1,850
7665 · Utilities - Disposal	665	800
7670 · Utilities - M1W	152	160
Total Utilities Expense	\$ 4,667	\$ 4,810
 Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 5,000	\$ 5,000
7710 · Sewer Engineer Fees	6,000	6,000
7715 · Sewer Accounting Fees	7,455	7,815
7720 · Sewer Other Consulting Fees	20,000	20,000
7725 · Director Fees	2,100	10,850
Total Consulting Expense	\$ 40,555	\$ 49,665
 Insurance Expense		
7755 · Insurance - Auto & General	\$ 17,872	\$ 19,075
Total Insurance Expense	\$ 17,872	\$ 19,075
 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	700	700
7776 · Unrealized/Gain-Loss of Investment	15,000	15,000
Total Bond, Loan & Certif. Expense	\$ 19,339	\$ 19,339
 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
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 471,121</b>	<b>\$ 502,044</b>
 <b>TOTAL COMBINED EXPENSES</b>	<b>\$ 689,195</b>	<b>\$ 726,490</b>
 <b>NET INCOME OR LOSS</b>	<b>\$ 981,987</b>	<b>\$ 905,846</b>

**Castroville Community Services District  
Draft Castroville (Zone 1) Sewer Income and Expense Budget  
July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
<b>*Less Capital Expenditures:</b>	<b>49,000</b>	<b>263,125</b>
District Office (S)	\$ 20,000	\$ 30,625
New Vehicles (S)	\$ 14,000	\$ 42,000
Bobcat (S)	\$ -	\$ 10,500
Lift Stations Pumps	\$ -	\$ 10,000
Washington Sewer Bypass	\$ 15,000	\$ 150,000
Sewer Mains/Manholes	\$ -	\$ 20,000
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 127,500	\$ 142,000
NCRPD Capital Improvement Project	\$ 100,000	\$ 100,000
Street Lighting Utililty for Zone 1 Gov & Pedestrian Bridge Maintenance	\$ 10,000	\$ 23,000
Street Lighting Upgrades Zone 1 Gov	\$ 30,000	\$ 30,000
<b>Net Income or Loss</b>	<b>665,487</b>	<b>347,721</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
User Fees-Street Lights #75301	33,000	33,000	33,000	33,000	33,000	
Interest Revenue	3,000	2,500	2,500	2,500	2,500	
Sewer Zone 1 Transfer in-NCPD	242,000	135,960	140,039	144,240	148,567	
Sewer Zone 1 Transfer in-Street Lighting	13,000	15,000	15,000	15,000	15,000	
Sewer Zone 1 Transfer Lighting Upgrades	30,000	20,000	20,000	20,000	20,000	
Sewer Zone 1 Transfer in-Ped Bridge	10,000	10,000	10,000	10,000	10,000	
LAIF-Zone 1 Governmental Funding						
<b>Total Revenue</b>	<b>331,000</b>	<b>216,460</b>	<b>220,539</b>	<b>224,740</b>	<b>229,067</b>	<b>1,221,806</b>
<b>Operation &amp; Maintenance</b>						
Street Lighting Utilities	39,000	40,170	41,375	42,616	43,895	
Street Lighting Upgrades	30,000	20,000	20,000	20,000	20,000	
Castroville Sign Maintenance	1,000	500	500	500	500	
Castroville Signs Annual Depreciation	7,296	7,296	7,296	7,296	7,296	
Pedestrian Over Cross Maintenance	9,700	10,000	10,000	10,000	10,000	
<b>Total Expense</b>	<b>86,996</b>	<b>77,966</b>	<b>79,171</b>	<b>80,412</b>	<b>81,691</b>	<b>406,236</b>
<b>Recreation Expense</b>						
NCPD	242,000	135,960	140,039	144,240	148,567	810,806
Community Outreach	2,000					
<b>Total Application of Funds</b>	<b>330,996</b>	<b>213,926</b>	<b>219,210</b>	<b>224,652</b>	<b>230,258</b>	<b>1,217,042</b>
<b>Total Revenue Requirements</b>	<b>330,996</b>	<b>213,926</b>	<b>219,210</b>	<b>224,652</b>	<b>230,258</b>	<b>1,219,042</b>
						NET
<b>Surplus / (Deficit)</b>	<b>4</b>	<b>2,534</b>	<b>1,329</b>	<b>88</b>	<b>-1,191</b>	<b>2,764</b>

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Governmental Activities**  
**Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	408,000	-
4136 · Zone 1 Gov Interest Earned	2,500	3,000
<b>Total Income</b>	<b>\$ 443,500</b>	<b>\$ 36,000</b>
<b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>		
7825 · Street Lighting Utility Cost	\$ 37,000	\$ 39,000
7826 · Street Lighting Upgrades	\$ 30,000	\$ 30,000
7830 · Castroville Sign Maintenance	2,000	1,000
7835 · Pedestrian Over Cross Maintenance	5,000	9,700
7902 · Government (Zone1) Depreciation Expense	2,000	7,296
<b>Total Zone1 Other Oper &amp; Maint Expense</b>	<b>\$ 76,000</b>	<b>\$ 86,996</b>
<b>TOTAL OTHER OPERATION EXPENSE</b>	<b>76,000</b>	<b>86,996</b>
<b>ZONE 1 RECREATIONAL EXPENSE</b>		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	127,500	142,000
NCRPD Capital Projects	-	200,000
7852 · Community Outreach	-	2,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$ 127,500</b>	<b>\$ 344,000</b>
<b>TOTAL RECREATIONAL EXPENSE</b>	<b>\$ 127,500</b>	<b>\$ 344,000</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 203,500</b>	<b>\$ 430,996</b>
<b>NET INCOME OR LOSS</b>	<b>\$240,000</b>	<b>(\$394,996)</b>
<b>Transfer In- Property Taxes to Zone 1 Gov</b>		
Street Lighting Utility	\$ 10,000	\$ 13,000
Street Lighting Upgrades	\$ 30,000	\$ 30,000
Pedestrian Over Cross Maintenance	\$ -	\$ 10,000
NCRPD Extended Recreational Services	\$ 227,500	\$ 242,000
NCRPD Capital Project funds transferred 2025-26	\$ -	\$ 100,000
	<b>\$ 267,500</b>	<b>\$ 395,000</b>
<b>*Less Capital Expenditures:</b>		
LAIF-Zone 1 Governmental Funding	\$ 500	\$ -
CalTrans Grant-Overhead Sign	\$ 408,000	\$ -
<b>Net Income or Loss</b>	<b>\$100,000</b>	<b>\$4</b>

\*Capital Expenditures will be booked as an asset. \*Depreciaton Expense to be reflected.

**Castroville Community Services District**

**ZONE 2 Sewer & Storm Drain**

**Five Year Capital Improvement and Operational Planning 2026**

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
User Fees Moro Cojo Sewer & SD	70,254	70,254	70,254	70,254	70,254	
Zone 2 Interest Earned	11,000	11,000	11,000	11,000	11,000	
User Fees NMCHS & Mobile #74701	93,314	93,314	93,314	93,314	93,314	
Property Taxes-10%	172,000	177,160	182,475	187,949	193,588	
<b>Total Revenue</b>	<b>346,568</b>	<b>351,728</b>	<b>357,043</b>	<b>362,517</b>	<b>368,156</b>	<b>1,786,011</b>
<b>Application of Funds</b>						
<b>Operating Expenses</b>						
General Operation Expenses	92,863	95,277	97,755	100,296	102,904	
Administration Expenses	146,823	150,640	154,557	158,576	162,698	
<b>Total Application of Funds</b>	<b>239,686</b>	<b>245,918</b>	<b>252,312</b>	<b>258,872</b>	<b>265,602</b>	<b>1,262,390</b>
<b>Capital Improvement Projects</b>						
New Vehicles (S)	12,000		6,000		6,000	
District Office (S)	8,750					
Dump Truck	12,000					
Bobcat (S)	3,000					
Lift Station Pumps-Impellers	15,000	15,000	15,000	20,000	20,000	
New ATS Moro Cojo Generator	30,000					
<b>Total Capital Improvement Projects</b>	<b>68,750</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>138,750</b>
<b>Total Revenue Requirements</b>	<b>308,436</b>	<b>260,918</b>	<b>267,312</b>	<b>278,872</b>	<b>285,602</b>	<b>1,401,140</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>38,132</b>	<b>90,810</b>	<b>89,731</b>	<b>83,645</b>	<b>82,553</b>	<b>384,872</b>

**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2026 through June 2027**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
<b>ZONE 2 (MORO COJO) REVENUE</b>		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4211 · Zone 2 Sewer Interest Earned	9,500	11,000
4212 · Property Taxes-10%	\$ 172,000	\$ 172,000
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
<b>Total Income</b>	<b>\$ 345,068</b>	<b>\$ 346,568</b>
<b>ZONE 2 OPERATION EXPENSE</b>		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 750	\$ 900
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	360	360
Total General Operation Expense	<u>\$ 2,460</u>	<u>\$ 2,610</u>
Lift Station Expense		
8055 · Utilities	\$ 15,200	\$ 15,200
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	<u>\$ 21,700</u>	<u>\$ 21,700</u>
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 21,900	\$ 21,900
Automobile Expense		
8090 · Fuel for Trucks	\$ 1,800	\$ 2,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	1,000	1,000
Total Automobile Expense	<u>\$ 5,300</u>	<u>\$ 5,700</u>
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 35,171	\$ 37,453
Total Payroll Expenses-Operations	<u>\$ 35,171</u>	<u>\$ 37,453</u>
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	<u>\$ 1,500</u>	<u>\$ 1,500</u>

**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2026 through June 2027**

**Amended  
2025/2026      2026/2027**

<b>TOTAL OPERATION EXPENSE</b>	<b>90,031</b>	<b>92,863</b>
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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	600
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	2,800	2,500
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	\$ 14,610	\$ 14,410

Payroll Expense Administration

8191 · Wages- Zone 2 GM	21,000	21,630
8195 · Wages-Zone 2 Admin	20,863	21,489
8200 · Insurance-Workers Comp	1,650	2,336
8205 · Employee Health Benefits	32,700	36,920
8210 · PERS Retirement Benefits Employer Contribution	7,858	8,200
8210-A · Pension Exp PERS Retirement Benefits UAL	2,595	3,615
8211 · Retired Employee Benefits	2,600	2,800
8212 · Employee Life Insurance	162	162
8213 · Other Post Retirement Benefits	1,943	1,943
8214 · FICA Expense	5,679	6,000
Total Payroll Expense Administration	\$ 97,050	\$ 105,095

Utilities Expense

8221 · Utilities - PG &E	\$ 625	\$ 825
8222 · Utilities-Telephones	600	620
8223 · Utilities - Disposal	200	230
8224 · Utilities - M1W	44	60
Total Utilities Expense	\$ 1,469	\$ 1,735

Consulting Expense

8216 · Sewer Consulting Fees	7,000	7,000
8217 · Sewer Engineer Fees	4,000	4,000

**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
8218 · Sewer Accounting Fees	2,300	2,500
8219 · Sewer Legal Fees	3,000	3,000
8226 · Director Fees	600	3,100
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<b>\$ 17,433</b>	<b>\$ 20,133</b>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 5,200	\$ 5,450
Total insurance Expense	\$ 5,200	\$ 5,450
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 135,762</b>	<b>\$ 146,823</b>
 <b>TOTAL COMBINED EXPENSES</b>	<b>\$ 225,793</b>	<b>\$ 239,686</b>
 <b>NET INCOME OR LOSS</b>	<b>\$ 119,275</b>	<b>\$ 106,882</b>
 <b>LESS CAPITAL EXPENDITURES:</b>	<b>\$ 32,000</b>	<b>\$ 68,750</b>
 District Office (\$)	\$ 5,000	\$ 8,750
New Vehicles	\$ 12,000	\$ 12,000
Bobcat	\$ -	\$ 3,000
ATS Moro Cojo Generator	\$ -	\$ 30,000
Lift Station Pumps-Impellers	\$ 15,000	\$ 15,000
 <b>Net income or Loss</b>	<b>\$ 87,275</b>	<b>\$ 38,132</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**

**ZONE 2 GOVERNMENTAL**

**Five Year Capital Improvement and Operational Planning 2026**

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
User Fees-Street, Open Sp & Street Lights #73701	33,600	33,600	33,600	33,600	33,600	
Interest Revenue	10,000	10,000	10,000	10,000	10,000	
CAMP-Zone 2 Governmental	77,000					
<b>Total Revenue</b>	<b>120,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>295,000</b>
<b>Application of Funds</b>						
<b>Other Operation &amp; Maintenance</b>						
Open Space Maintenance	5,000	5,150	5,305	5,464	5,628	
Street Light Utility	4,400	4,532	4,668	4,808	4,952	
Road Repair	110,000	1,500	1,500	1,500	1,500	
Street Signage	500	500	500	500	500	
<b>Total Application of Funds</b>	<b>119,900</b>	<b>11,682</b>	<b>11,972</b>	<b>12,272</b>	<b>12,580</b>	<b>168,406</b>
<b>Capital Improvement Projects</b>						
<b>Total Capital Improvement Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue Requirements</b>	<b>119,900</b>	<b>11,682</b>	<b>11,972</b>	<b>12,272</b>	<b>12,580</b>	<b>168,406</b>
						NET
<b>Surplus / (Deficit)</b>	<b>700</b>	<b>31,918</b>	<b>31,628</b>	<b>31,328</b>	<b>31,020</b>	<b>126,594</b>

**Castroville Community Services District  
DRAFT Zone 2 Governmental Activities  
Income and Expense Budget  
July 2026 through June 2027**

	<b>Amended 2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Gov Interest Earned	13,000	10,000
<b>Total Income</b>	<b>\$ 46,600</b>	<b>\$ 43,600</b>
<b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>		
8245 · Open Space Maint-Outside Service	\$ 5,000	\$ 5,000
8250 · Street Light Utility Cost	4,400	4,400
8255 · Road Repair	5,000	110,000
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	<b>\$ 14,900</b>	<b>\$ 119,900</b>
CAMP-Sewer Zone 2 Governmental Funding Source	\$	\$ 77,000
<b>NET INCOME OR LOSS</b>	<b>\$ 31,700</b>	<b>\$ 700</b>

**Castroville Community Services District**

ZONE 3 Sewer

**Five Year Capital Improvement and Operational Planning 2026**

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
Property Tax-20%	354,000	361,080	368,302	375,668	383,181	
New Sewer Connection Fees	3,168	3,168	3,168	3,168	3,168	
Sanitation Fees Collected-Tax Roll	192,000	192,000	192,000	192,000	192,000	
Interest Revenue	65,000	65,000	65,000	65,000	65,000	
Misc Revenue	500	500	500	500	500	
<b>Total Revenue</b>	<b>614,668</b>	<b>621,748</b>	<b>628,970</b>	<b>636,336</b>	<b>643,849</b>	<b>3,145,570</b>
<b>Application of Funds</b>						
<b>Operating Expense</b>						
General Operation Expense	111,163	114,053	117,019	120,061	123,183	
Administration Expense	145,005	148,775	152,643	156,612	160,684	
<b>Total Application of Funds</b>	<b>256,168</b>	<b>262,828</b>	<b>269,662</b>	<b>276,673</b>	<b>283,867</b>	<b>1,349,198</b>
<b>Capital Improvement Projects</b>						
District Office (S)	8,750	1,000	1,000	1,000	1,000	
New Vehicles (S)	12,000		6,000			6,000
Bobcat (S)	3,000					
New Jet/Vac			75,000			
Lift Stations-Pumps	5,000	5,000	5,000	5,000	5,000	
Moss Landing WW Replacement	1,000	5,000,000	5,000,000			
Sewer Main/ Manhole Rehabilitation	80,000	5,000	5,000	5,000	5,000	
<b>Total Capital Improvement Projects</b>	<b>109,750</b>	<b>5,011,000</b>	<b>5,092,000</b>	<b>11,000</b>	<b>17,000</b>	<b>10,240,750</b>
<b>Total Revenue Requirements</b>	<b>365,918</b>	<b>5,273,828</b>	<b>5,361,662</b>	<b>287,673</b>	<b>300,867</b>	<b>11,589,948</b>
						NET
<b>Surplus / (Deficit)</b>	<b>248,750</b>	<b>-4,652,080</b>	<b>-4,732,692</b>	<b>348,663</b>	<b>342,982</b>	<b>-8,444,378</b>

**Castroville Community Services District**  
**Draft Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
<b>Income</b>		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes-20%	354,000	354,000
4306 · Sewer Connection Fees	3,168	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	70,000	65,000
4309 · Misc Revenue	500	500
<b>Total Income</b>	<b>\$ 619,668</b>	<b>\$ 614,668</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	750	900
9018 · Operators Certifications	350	450
9020 · Cellular Phones	360	360
Total General Operation Expense	<u>\$ 2,460</u>	<u>\$ 2,710</u>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 17,300	\$ 17,300
9115 · Lift Station Repair/Maintenance	10,000	10,000
9120 · Supplies for Pump Station	5,000	5,000
Total Lift Station Expense	<u>\$ 32,300</u>	<u>\$ 32,300</u>
 9200 · Sewer (Zone 3) Depreciaton Expense		
	<u>\$ 31,000</u>	<u>\$ 31,000</u>
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,800	\$ 2,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	1,000	1,000
Total Automobile Expense	<u>\$ 5,300</u>	<u>\$ 5,700</u>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 35,171	\$ 37,453
Total Payroll Expense	<u>\$ 35,171</u>	<u>\$ 37,453</u>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
<b>TOTAL OPERATION EXPENSE</b>	<u><b>108,231</b></u>	<u><b>111,163</b></u>

**Castroville Community Services District**  
**Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2025 through June 2026**

	<b>Amended</b>	
	<b>2025/2026</b>	<b>2026/2027</b>
<b>Zone 3 ADMINSTRATIVE EXPENSE</b>		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	600
9515 · Misc. Office Expense	500	500
9520 · Computer Program/Upgrade	2,800	2,500
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	\$ 14,500	\$ 14,300
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 21,000	\$ 21,630
9620 · Wages Zone 3 Admin	20,863	21,489
9625 · Insurance -Workers Comp	1,650	2,336
9630 · Employee Health Benefits	32,700	36,920
9632 · FICA Expense	5,679	6,000
9635 · PERS Retirement Benefits Employer Contribut	7,858	8,200
9636-A · Pension Exp PERS Retirement Benefits UAL	2,595	3,615
9636 · Other Post Employment Benefits	1,943	1,943
9640 · Employee Life Insurance	162	162
9645 · Retired Employee Benefits	2,600	2,800
Total Payroll Expense	\$ 97,050	\$ 105,095
Utilities Expense		
9655 · Utilities - PG &E	\$ 625	\$ 650
9660 · Utilities-Telephones	600	620
9665 · Utilities - Disposal	200	230
9670 · Utilities - M1W	44	60
Total Utilities Expense	\$ 1,469	\$ 1,560
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	3,000	3,000
9715 · Sewer Accounting Fees	2,300	2,500
9720 · Sewer Other Consulting Fees	7,000	7,000
9725 · Director Fees	600	3,100
Total Consulting Expense	\$ 15,900	\$ 18,600

**Castroville Community Services District**  
**Draft Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2026 through June 2027**

	<b>Amended</b>		<b>2026/2027</b>
	<b>2025/2026</b>		
Insurance Expense			
9755 · Insurance - Auto & General	\$ 5,200	\$	5,450
Total Insurance Expense	<u>\$ 5,200</u>	<u>\$</u>	<u>5,450</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><b>\$ 134,119</b></u>	<u><b>\$</b></u>	<u><b>145,005</b></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><b>\$ 242,350</b></u>	<u><b>\$</b></u>	<u><b>256,168</b></u>
<b>NET INCOME OR LOSS</b>	<u><b>\$ 377,318</b></u>	<u><b>\$</b></u>	<u><b>358,500</b></u>
<b>*Less Capital Expenditures:</b>	<u><b>33,000</b></u>	<u><b>109,750</b></u>	
District Office (S)	\$ 5,000	\$	8,750
New Vehicles (S)	\$ 12,000	\$	12,000
Bobcat (S)	\$ -	\$	3,000
Lift Station-Pumps	\$ 11,000	\$	5,000
Moss Landing WW Replacement	\$ -	\$	1,000
Sewer Main-Manhole Rehabilitation	\$ 5,000	\$	80,000
<b>NET INCOME OR LOSS</b>	<u><b>\$ 344,318</b></u>	<u><b>\$</b></u>	<u><b>248,750</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected