

**FY 2023 - 2024 OPERATING BUDGET**

Sheet No.	Account	Adopted FY 2022 - 2023	Actual Through 2/28/2023	Projected June 2023	Draft FY 2023 - 2024	Percent Expended	Water Enterprise \$ %	Sewer Enterprise \$ %	Solid Waste Enterprise \$ %	Community Service \$ %	Total					
<b>OPERATING REVENUES</b>																
<i>Rate Revenues</i>																
1	Water Revenue	3110	2,316,000	1,317,480	2,258,540	2,316,000	98%	2,316,000	100%	0	0%	0	0%	0	0%	2,316,000
2	Sewer Revenue	3120	2,080,000	1,421,992	2,337,700	1,470,000	112%	0	0%	1,470,000	100%	0	0%	0	0%	1,470,000
3	Solid Waste Revenue	3130	769,000	556,071	828,166	813,000	108%	0	0%	0	0%	813,000	100%	0	0%	813,000
	<b>Total Rate Revenues</b>		<b>\$ 5,165,000</b>	<b>\$ 3,295,543</b>	<b>\$ 5,424,406</b>	<b>\$ 4,599,000</b>	<b>105%</b>	<b>\$ 2,316,000</b>	<b>100%</b>	<b>\$ 1,470,000</b>	<b>100%</b>	<b>\$ 813,000</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,599,000</b>
<b>OPERATING EXPENSES</b>																
<i>Water System Expense</i>																
4	PHWA Water Contract	4210	850,000	534,091	800,624	971,000	94%	971,000	100%	0	0%	0	0%	0	0%	971,000
5	Water Sampling	4215	15,000	9,231	14,000	16,000	93%	16,000	100%	0	0%	0	0%	0	0%	16,000
6	SWRCB Annual Admin Fee	4220	19,000	18,582	18,582	20,500	103%	20,500	100%	0	0%	0	0%	0	0%	20,500
7	Annual Water Quality Report	4225	1,500	0	1,500	1,500	100%	1,500	100%	0	0%	0	0%	0	0%	1,500
8	Cross Connect Contract Charge	4230	2,600	2,650	2,650	2,700	102%	0	0%	0	0%	0	0%	0	0%	2,700
9	Water Repair & Maintenance	4235	130,000	92,000	130,000	150,000	100%	150,000	100%	0	0%	0	0%	0	0%	150,000
10	Telemetry	4240	11,000	7,360	10,515	11,000	98%	11,000	100%	0	0%	0	0%	0	0%	11,000
	<b>Total Water System Expense</b>		<b>\$ 1,028,100</b>	<b>\$ 738,543</b>	<b>\$ 977,871</b>	<b>\$ 1,172,700</b>	<b>95%</b>	<b>\$ 1,172,700</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,172,700</b>
<i>Sewer System Expense</i>																
11	Wastewater Transportation	4260	660,000	496,786	584,786	265,000	89%	0	0%	265,000	100%	0	0%	0	0%	265,000
12	Sewer Repair & Maintenance	4265	109,000	69,908	109,000	109,000	100%	0	0%	109,000	100%	0	0%	0	0%	109,000
13	Telemetry	4270	35,000	32,805	35,200	36,000	101%	0	0%	36,000	100%	0	0%	0	0%	36,000
14	Power	4275	29,000	18,000	27,500	29,000	95%	0	0%	29,000	100%	0	0%	0	0%	29,000
	<b>Total Sewer System Expense</b>		<b>\$ 833,000</b>	<b>\$ 516,500</b>	<b>\$ 756,486</b>	<b>\$ 439,000</b>	<b>91%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 439,000</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 439,000</b>
<i>Trash Expense</i>																
15	Contract Trash Services	4285	615,000	401,784	602,675	631,000	98%	0	0%	0	0%	631,000	100%	0	0%	631,000
	<b>Total Trash Expense</b>		<b>\$ 615,000</b>	<b>\$ 401,784</b>	<b>\$ 602,675</b>	<b>\$ 631,000</b>	<b>98%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 631,000</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 631,000</b>
<i>Maintenance Expenses</i>																
18	Gasoline	4310	20,000	16,352	23,652	24,000	118%	10,320	43%	9,840	41%	3,360	14%	480	2%	24,000
17	Vehicle Maintenance	4320	12,000	1,970	12,000	12,000	100%	5,160	43%	4,920	41%	1,680	14%	240	2%	12,000
18	Building Security	4330	1,800	1,100	1,800	20,000	100%	6,600	33%	6,600	34%	6,600	33%	0	0%	20,000
19	Building Maintenance	4340	17,000	6,000	17,000	17,000	100%	5,610	33%	5,780	34%	5,610	33%	0	0%	17,000
20	Signs & Banners	4350	1,500	0	1,500	10,000	100%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
21	Public Landscaping	4360	5,200	2,860	5,200	3,400	100%	0	0%	0	0%	0	0%	3,400	100%	3,400
22	Employee Workplace Safety	4370	5,000	790	5,000	5,000	100%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	0	1,500	0	0%	0	0%	0	0%	0	0%	1,500	100%	1,500
	<b>Total Maintenance Expenses</b>		<b>\$ 64,000</b>	<b>\$ 28,012</b>	<b>\$ 66,152</b>	<b>\$ 92,900</b>	<b>103%</b>	<b>\$ 33,140</b>	<b>43%</b>	<b>\$ 32,790</b>	<b>41%</b>	<b>\$ 21,250</b>	<b>33%</b>	<b>\$ 5,720</b>	<b>2%</b>	<b>\$ 92,900</b>

**FY 2023 - 2024 OPERATING BUDGET**

Sheet No.	Account	Adopted	Actual Through	Projected	Draft	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2022 - 2023	2/28/2023	June 2023	FY 2023 - 2024		\$	%	\$	%	\$	%	\$	%		
<b>Salaries &amp; Benefits</b>																
24	Regular Salaries	4400	829,000	603,679	866,650	899,000	105%	350,610	39%	359,600	40%	170,810	19%	17,980	2%	899,000
25	Payroll Taxes	4500	14,000	8,100	13,890	15,000	99%	8,550	39%	6,000	40%	2,850	19%	300	2%	15,000
26	Group Insurance	4525	157,000	105,827	150,000	173,000	96%	67,470	39%	69,200	40%	32,870	19%	3,460	2%	173,000
27	Retirement Benefits	4550	104,000	63,426	99,000	104,000	95%	40,560	39%	41,600	40%	19,760	19%	2,080	2%	104,000
28	Uniforms	4575	5,500	1,645	4,500	5,500	82%	2,365	43%	2,255	41%	770	14%	110	2%	5,500
29	Workers' Comp Insurance	4600	13,500	9,543	12,500	14,500	93%	5,655	39%	5,800	40%	2,755	19%	290	2%	14,500
30	Employee Education	4650	14,000	15,020	13,000	19,000	93%	7,410	39%	7,600	40%	3,610	19%	380	2%	19,000
<b>Total Salaries &amp; Benefits</b>			\$ 1,137,000	\$ 1,159,540	\$ 1,230,000	102%	\$ 479,920		\$ 492,055		\$ 233,425		\$ 24,600		\$ 1,230,000	
<b>Administrative Expenses</b>																
31	Regular Board Payments	5010	10,000	1,925	7,000	9,500	70%	3,705	39%	3,800	40%	1,805	19%	190	2%	9,500
32	Special Board Meetings	5020	3,000	1,284	3,000	4,000	100%	1,560	39%	1,600	40%	760	19%	80	2%	4,000
33	Board/ Committee Expenses	5030	2,000	60	1,961	2,000	98%	780	39%	800	40%	380	19%	40	2%	2,000
34	Board Conferences & Seminars	5040	5,000	1,013	2,000	5,000	40%	1,950	39%	2,000	40%	950	19%	100	2%	5,000
35	Travel & Lodging	5050	8,500	7,239	8,000	10,000	94%	3,900	39%	4,000	40%	1,900	20%	200	2%	10,000
36	District Dues & Memberships	5100	25,000	26,036	26,136	28,000	105%	10,285	37%	11,725	42%	5,756	21%	234	1%	28,000
37	Office Supplies	5210	8,000	1,447	8,000	10,000	100%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
38	On-Line Bill Paying	5215	6,000	2,241	5,532	6,000	92%	2,460	41%	2,640	44%	900	15%	0	0%	6,000
39	Communications	5220	25,000	11,654	24,000	25,000	96%	8,250	33%	8,500	34%	8,250	33%	0	0%	25,000
40	Printing & Publications	5230	6,000	0	6,000	6,000	100%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000
41	Postage & Shipping	5240	12,000	8,500	12,000	12,000	100%	3,960	33%	4,080	34%	3,960	33%	0	0%	12,000
42	Miscellaneous Office Expense	5250	16,400	7,000	16,850	59,100	103%	23,970	41%	25,482	43%	9,387	16%	261	0%	59,100
43	Office Utilities	5260	3,800	2,200	3,500	3,800	92%	1,254	33%	1,292	34%	1,254	33%	0	0%	3,800
44	Office Equipment Maintenance	5290	7,000	3,200	8,000	11,000	114%	3,630	33%	3,740	34%	3,630	33%	0	0%	11,000
45	Capital Replacement	5295	8,000	0	8,700	83,000	109%	39,760	48%	42,186	51%	1,053	1%	0	0%	83,000
46	Insurance	5400	37,000	31,000	40,300	42,000	109%	17,220	41%	18,480	44%	6,300	15%	0	0%	42,000
47	Legal Services	5510	60,000	12,000	40,000	60,000	67%	36,400	61%	17,600	29%	6,000	10%	0	0%	60,000
48	Accounting Services	5520	50,000	20,000	45,000	50,000	90%	20,500	41%	22,000	44%	7,500	15%	0	0%	50,000
49	Computer Services & Subscriptions	5530	47,000	18,300	52,000	57,000	111%	23,370	41%	25,080	44%	8,550	15%	0	0%	57,000
50	Engineering Services	5540	75,000	29,000	36,123	75,000	48%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000
51	Bank & Trustee Fees	5560	4,000	2,540	4,000	4,000	100%	1,640	41%	1,760	44%	600	15%	0	0%	4,000
52	Other Professional Services	5565	10,000	1,400	10,000	145,000	100%	59,450	41%	63,800	44%	21,750	15%	0	0%	145,000
53	Legal Notices Publication	5600	7,000	515	1,500	4,000	21%	1,320	33%	1,360	34%	1,320	33%	0	0%	4,000
54	Public Information & Outreach	5650	10,000	0	1,000	10,000	10%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
<b>Total Administrative Expenses</b>			\$ 445,700	\$ 370,602	\$ 721,400	83%	\$ 304,694		\$ 303,765		\$ 111,836		\$ 1,105		\$ 721,400	
<b>TOTAL OPERATING EXPENSES</b>			\$ 4,122,800	\$ -	\$ 3,933,327	\$ 4,287,000		\$ 1,990,454		\$ 1,267,610		\$ 997,511		\$ 31,425		\$ 4,287,000
<b>NET OPERATING INCOME</b>			\$ 1,042,200	\$ 1,491,079	\$ 312,000		\$ 325,546		\$ 202,390		\$ (184,511)		\$ (31,425)		\$ 312,000	

**FY 2023 - 2024 OPERATING BUDGET**

Sheet No.	Account	Adopted	Actual Through	Projected	Draft	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2022 - 2023	2/28/2023	June 2023	FY 2023 - 2024		\$	%	\$	%	\$	%	\$	%		
<b>OTHER REVENUES</b>																
55	Interest Earnings	6100	90,000	50,000	100,000	380,000	111%	133,000	35%	209,000	55%	38,000	10%	0	0%	380,000
56	Penalty Revenue	6200	25,000	20,275	30,000	32,000	120%	3,200	10%	3,200	10%	3,200	10%	22,400	70%	32,000
57	Secured & Unsecured Taxes	6320	80,000	55,295	94,000	99,000	118%	0	0%	0	0%	0	0%	99,000	100%	99,000
<b>TOTAL OTHER REVENUES</b>			\$ 195,000	\$ 224,000	\$ 511,000	115%	\$ 136,200		\$ 212,200		\$ 41,200		\$ 121,400		\$ 511,000	
<b>DEBT OBLIGATIONS</b>																
58	2012 Water Revenue Bonds	2805	313,000	312,864	312,864	0	100%	0	100%	0	0%	0	0%	0	0%	0
59	2016 Sewer Refunding Bonds	2855	222,000	150,365	218,797	217,000	99%	0	0%	217,000	100%	0	0%	0	0%	217,000
60	CSDA Loan - Smart Meter Project	2700	85,000	85,000	85,000	85,000		41,225	49%	43,775	52%	0	0%	0	0%	85,000
<b>TOTAL DEBT OBLIGATION</b>			\$ 535,000	\$ 531,661	\$ 302,000	99%	\$ 41,225		\$ 260,775		\$ -		\$ -		\$ 302,000	
<b>OTHER BUDGET ITEMS</b>																
61	Allocation of Community Service	N/A	1,000	0	0	100	0%	49	49%	52	52%	0	0%	(100)	0%	0
<b>TOTAL OTHER BUDGET ITEMS</b>			\$ 1,000	\$ -	\$ -	100		\$ 49		\$ 52		\$ -		\$ (100)		\$ -
<b>AVAILABLE FOR CAPITAL &amp; RESERVES</b>			\$ 701,200	\$ -	\$ 1,183,418	\$ 520,900		\$ 420,472		\$ 153,764		\$ (143,311)		\$ 90,075		\$ 521,000
<b>ALLOCATION TO COVER SOLID WASTE</b>								\$ -		\$ -		\$ (108,961)		\$ 90,256		\$ (18,705)
<b>RESERVE CONTRIBUTIONS</b>																
<b>Unrestricted</b>																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
	Community Reserves							0		0		0		0		0
<b>Total Unrestricted Contributions</b>								\$ -		\$ -		\$ -		\$ -		\$ -
<b>Board Restricted</b>																
	Water Operations Reserve							50,000		0		0		0		50,000
	Water Rate Stabilization							0		0		0		0		0
	Water Capital Reserve							370,472		0		0		0		370,472
	Sewer Operations Reserve							0		50,000		0		0		50,000
	Sewer Rate Stabilization							0		0		0		0		0
	Sewer Capital Reserve							0		103,764		0		0		103,764
	Solid Waste Operations Reserve							0		0		0		0		0
	Solid Waste Rate Stabilization							0		0		0		0		0
	Solid Waste Capital Reserve							0		0		0		0		0
<b>Total Board Restricted Contributions</b>								\$ 420,472		\$ 153,764		\$ -		\$ -		\$ 574,236
<b>Outside Restricted</b>																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
<b>Total Outside Restricted Contributions</b>								\$ -		\$ -		\$ -		\$ -		\$ -
<b>AVAILABLE AFTER RESERVE CONTRIBUTIONS</b>								\$ 0		\$ 0		\$ -34,400		\$ -200		\$ -34,500

**FY 2023-2024 CAPITAL IMPROVEMENT PROGRAM**

Line	Project No.	Capital Project	Water	Sewer	FYE 2022	FYE 2022 Actual	FYE 2023	FYE2023 Actual	FYE 2024	FYE 2025	FYE 2026	5-Year Total
1	CI 101	Easement Risk Mitigation Projects	100%		\$75,000	\$76,484	\$535,000	\$514,000	\$90,000	\$480,000	\$0	\$1,160,484
2	CI 102	Wharf Head Removal	100%		\$25,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$10,000
3	CI 103	PHWA Improvements	100%		\$65,000	\$0	\$117,000	\$0	\$118,000	\$121,000	\$149,000	\$388,000
4	CI 104	Water Distribution Improvements	100%		\$50,000	\$40,206	\$50,000	\$56,980	\$50,000	\$50,000	\$50,000	\$247,186
5	CI 105	Valve Replacement	100%		\$180,000	\$172,000	\$150,000	\$187,766	\$50,000	\$25,000	\$25,000	\$459,766
6	CI 106	Water Supply Upgrades	100%		\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000	\$125,000
7	CI 107	Long Term Water Supply Planning	100%		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CI 108	Fire Flow Improvements	100%		\$0	\$0	\$0	\$0	\$15,000	\$70,000	\$0	\$85,000
9	CI 109	Water Emergency Response Plan	100%		\$15,000	\$4,200	\$0	\$0	\$0	\$0	\$0	\$4,200
10	CI 201	I&I Reduction- Main & Manhole Impr.		100%	\$0	\$0	\$30,000	\$0	\$30,000	\$270,000	\$0	\$300,000
11	CI 202	Sewer Lift Station and PS Rehab		100%	\$120,000	\$65,803	\$120,000	\$109,973	\$50,000	\$30,000	\$110,000	\$365,776
12	CI 203	Sewer Improvement Projects		100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CI 204	Pump Station B Replacement		100%	\$50,000	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$150,000
15	CI 205	Oxnard Wastewater Plant Impr.		100%	\$200,000	\$0	\$300,000	\$0	\$300,000	\$600,000	\$600,000	\$1,500,000
16	CI 206	CCTV Video Inspection Program		100%	\$0	\$0	\$0	\$0	\$0	\$85,000	\$0	\$85,000
17	CI 401	Yard and Building Improvements	50%	50%	\$1,450,000	\$85,875	\$1,480,000	\$103,166	\$3,222,327	\$0	\$0	\$3,411,368
18	CI 402	Asset Management Program	50%	50%	\$15,000	\$5,000	\$5,000	\$0	\$0	\$5,000	\$5,000	\$15,000
19	CI 403	Vehicle Replacement Program	50%	50%	\$0	\$0	\$100,000	\$25,247	\$75,000	\$80,000	\$0	\$180,247
20	MI 401	Water & Sewer Rate Study	50%	50%	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
		<b>Water</b>			\$1,167,500	\$338,328	\$1,679,500	\$822,953	\$1,971,664	\$813,500	\$361,500	\$4,307,944
		<b>Sewer</b>			\$1,102,500	\$161,241	\$1,242,500	\$174,180	\$2,078,664	\$1,027,500	\$787,500	\$4,229,084
		<b>Trash</b>			\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
		<b>Total</b>			<b>\$2,420,000</b>	<b>\$499,568</b>	<b>\$2,922,000</b>	<b>\$997,132</b>	<b>\$4,200,327</b>	<b>\$1,841,000</b>	<b>\$1,149,000</b>	<b>\$8,687,027</b>

**Water Enterprise**

**FYE 2023**

Beginning Capital Reserve Balance	\$2,251,272
Contributions for FYE 2024	\$420,472
<b>Planned Capital Expenditures</b>	<b>-\$822,953</b>
Ending Capital Reserve Balance	\$1,848,792

Minimum Capital Reserve Balance \$771,921

**Sewer Enterprise**

**FYE 2023**

Beginning Capital Reserve Balance	\$4,149,371
Contributions for FYE 2024	\$153,764
<b>Planned Capital Expenditures</b>	<b>-\$174,180</b>
Ending Capital Reserve Balance	\$4,128,956

Minimum Capital Reserve Balance \$980,037