

FY 2024 - 2025 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Draft	Percent	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2023 - 2024	3/31/2024	June 2024	FY 2024 - 2025	Expended	\$	%	\$	%	\$	%	\$	%		
OPERATING REVENUES																
Rate Revenues																
1	Water Revenue	3110	2,316,000	1,628,616	2,250,000	2,386,000	97%	2,386,000	100%	0	0%	0	0%	0	0%	2,386,000
2	Sewer Revenue	3120	1,470,000	1,077,251	1,436,334	1,520,000	98%	0	0%	1,520,000	100%	0	0%	0	0%	1,520,000
3	Solid Waste Revenue	3130	813,000	630,942	813,000	834,000	100%	0	0%	0	0%	834,000	100%	0	0%	834,000
Total Rate Revenues			\$ 4,599,000	\$ 3,336,809	\$ 4,499,334	\$ 4,740,000	98%	\$ 2,386,000		\$ 1,520,000		\$ 834,000		\$ -	\$ 4,740,000	
OPERATING EXPENSES																
Water System Expense																
4	PHWA Water Contract	4210	971,000	628,576	838,000	1,097,000	86%	1,097,000	100%	0	0%	0	0%	0	0%	1,097,000
5	Water Sampling	4215	16,000	9,231	13,491	16,000	84%	16,000	100%	0	0%	0	0%	0	0%	16,000
6	SWRCB Annual Admin Fee	4220	20,500	18,582	19,737	22,800	96%	22,800	100%	0	0%	0	0%	0	0%	22,800
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	2,700	2,257	2,257	2,500	84%	2,500	100%	0	0%	0	0%	0	0%	2,500
9	Water Repair & Maintenance	4235	150,000	89,100	130,000	140,000	87%	140,000	100%	0	0%	0	0%	0	0%	140,000
10	Telemetry	4240	11,000	9,290	11,000	11,100	100%	11,100	100%	0	0%	0	0%	0	0%	11,100
Total Water System Expense			\$ 1,172,700	\$ 757,036	\$ 1,015,985	\$ 1,290,900	87%	\$ 1,290,900		\$ -		\$ -		\$ -	\$ 1,290,900	
Sewer System Expense																
11	Wastewater Transportation	4260	265,000	95,608	143,412	158,000	54%	0	0%	158,000	100%	0	0%	0	0%	158,000
12	Sewer Repair & Maintenance	4265	109,000	67,632	109,000	109,000	100%	0	0%	109,000	100%	0	0%	0	0%	109,000
13	Telemetry	4270	36,000	42,305	45,063	36,000	125%	0	0%	36,000	100%	0	0%	0	0%	36,000
14	Power	4275	29,000	25,613	31,000	37,000	107%	0	0%	37,000	100%	0	0%	0	0%	37,000
Total Sewer System Expense			\$ 439,000	\$ 231,158	\$ 328,475	\$ 340,000	75%	\$ -		\$ 340,000		\$ -		\$ -	\$ 340,000	
Trash Expense																
15	Contract Trash Services	4285	631,000	411,173	617,823	663,000	98%	0	0%	0	0%	663,000	100%	0	0%	663,000
Total Trash Expense			\$ 631,000	\$ 411,173	\$ 617,823	\$ 663,000	98%	\$ -		\$ -		\$ 663,000		\$ -	\$ 663,000	
Maintenance Expenses																
16	Gasoline	4310	24,000	10,965	14,565	24,000	61%	10,320	43%	9,840	41%	3,360	14%	480	2%	24,000
17	Vehicle Maintenance	4320	12,000	11,263	12,000	12,000	100%	5,160	43%	4,920	41%	1,680	14%	240	2%	12,000
18	Building Security	4330	200	492	492	20,000	246%	6,600	33%	6,800	34%	6,600	33%	0	0%	20,000
19	Building Maintenance	4340	17,000	5,000	6,000	15,000	35%	4,950	33%	5,100	34%	4,950	33%	0	0%	15,000
20	Signs & Banners	4350	10,000	481	500	5,000	5%	1,650	33%	1,700	34%	1,650	33%	0	0%	5,000
21	Public Landscaping	4360	3,400	2,860	2,000	5,500	59%	0	0%	0	0%	0	0%	5,500	100%	5,500
22	Employee Workplace Safety	4370	5,000	1,454	3,200	5,000	64%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	2,000	0	0	1,000	0%	0	0%	0	0%	0	0%	1,000	100%	1,000
Total Maintenance Expenses			\$ 73,600	\$ 32,515	\$ 38,757	\$ 87,500	53%	\$ 30,830		\$ 30,410		\$ 18,940		\$ 7,320	\$ 87,500	

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		FY 2023 - 2024	3/31/2024	June 2024	FY 2024 - 2025	Expended	\$	%	\$	%	\$	%	\$	%		
Salaries & Benefits																
24	Regular Salaries	4400	899,000	603,819	750,000	877,500	83%	342,225	39%	351,000	40%	166,725	19%	17,550	2%	877,500
25	Payroll Taxes	4500	15,000	10,633	14,000	16,000	93%	6,240	39%	6,400	40%	3,040	19%	320	2%	16,000
26	Group Insurance	4525	173,000	104,769	132,000	173,000	76%	67,470	39%	69,200	40%	32,870	19%	3,460	2%	173,000
27	Retirement Benefits	4550	101,900	60,263	80,000	102,100	79%	39,819	39%	40,840	40%	19,399	19%	2,042	2%	102,100
28	Uniforms	4575	5,500	2,282	5,500	7,100	100%	3,053	43%	2,911	41%	994	14%	142	2%	7,100
29	Workers' Comp Insurance	4600	14,500	5,085	10,100	14,500	70%	5,655	39%	5,800	40%	2,755	19%	290	2%	14,500
30	Employee Education & Wellness	4650	19,000	7,632	13,000	19,000	68%	7,410	39%	7,600	40%	3,610	19%	380	2%	19,000
Total Salaries & Benefits			\$ 1,227,900	\$ 794,483	\$ 1,004,600	\$ 1,209,200	82%	\$ 471,872		\$ 483,751		\$ 229,393		\$ 24,184		\$ 1,209,200
Administrative Expenses																
31	Regular Board Payments	5010	9,500	3,876	7,000	9,500	74%	3,705	39%	3,800	40%	1,805	19%	190	2%	9,500
32	Special Board Meetings	5020	4,000	0	1,000	4,000	25%	1,560	39%	1,600	40%	760	19%	80	2%	4,000
33	Board/ Committee Expenses	5030	2,000	2,209	2,209	2,000	110%	780	39%	800	40%	380	19%	40	2%	2,000
34	Board Conferences & Seminars	5040	5,000	0	1,000	5,000	20%	1,950	39%	2,000	40%	950	19%	100	2%	5,000
35	Travel & Lodging	5050	10,000	6,023	8,000	10,000	80%	3,900	39%	4,000	40%	1,900	19%	200	2%	10,000
36	District Dues & Memberships	5100	28,000	26,976	27,500	29,000	98%	10,502	36%	12,311	42%	5,952	21%	235	1%	29,000
37	Office Supplies	5210	10,000	6,632	10,000	10,000	100%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
38	On-Line Bill Paying	5215	6,000	2,676	3,100	4,500	52%	1,845	41%	1,980	44%	675	15%	0	0%	4,500
39	Communications	5220	25,000	21,548	26,500	28,000	106%	9,240	33%	9,520	34%	9,240	33%	0	0%	28,000
40	Printing & Publications	5230	6,000	6,602	8,220	6,000	137%	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	59,100	45,176	59,100	39,000	100%	15,826	41%	16,832	43%	6,178	16%	164	0%	39,000
43	Office Utilities	5260	3,800	2,200	3,500	4,500	92%	1,485	33%	1,530	34%	1,485	33%	0	0%	4,500
44	Office Equipment Maintenance	5290	11,000	4,654	8,000	11,000	73%	3,630	33%	3,740	34%	3,630	33%	0	0%	11,000
45	Capital Replacement	5295	83,000	0	0	158,000	0%	74,270	47%	78,705	50%	5,026	3%	0	0%	158,000
46	Insurance	5400	42,000	42,795	42,795	47,000	102%	19,270	41%	20,680	44%	7,050	15%	0	0%	47,000
47	Legal Services	5510	60,000	48,648	60,000	70,000	100%	52,300	75%	13,200	19%	4,500	6%	0	0%	70,000
48	Accounting Services	5520	50,000	12,859	39,000	50,000	78%	20,500	41%	22,000	44%	7,500	15%	0	0%	50,000
49	Computer Services & Subscriptions	5530	57,000	46,392	82,000	55,000	144%	22,550	41%	24,200	44%	8,250	15%	0	0%	55,000
50	Engineering Services	5540	75,000	63,811	75,000	75,000	100%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000
51	Bank & Trustee Fees	5560	4,000	2,500	3,925	4,000	98%	1,640	41%	1,760	44%	600	15%	0	0%	4,000
52	Other Professional Services	5565	145,000	112,215	140,000	60,000	97%	24,600	41%	26,400	44%	9,000	15%	0	0%	60,000
53	Legal Notices Publication	5600	4,000	0	800	6,000	20%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000
54	Public Information & Outreach	5650	10,000	4,447	4,500	10,000	45%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
Total Administrative Expenses			\$ 721,400	\$ 470,739	\$ 625,149	\$ 709,500	87%	\$ 314,823		\$ 293,018		\$ 100,651		\$ 1,009		\$ 709,500
TOTAL OPERATING EXPENSES			\$ 4,265,600	\$ 2,697,104	\$ 3,630,789	\$ 4,300,100		\$ 2,108,425		\$ 1,147,179		\$ 1,011,984		\$ 32,513		\$ 4,300,100
NET OPERATING INCOME			\$ 333,400		\$ 868,545	\$ 439,900		\$ 277,575		\$ 372,821		\$ (177,984)		\$ (32,513)		\$ 439,900

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		FY 2023 - 2024	3/31/2024	June 2024	FY 2024 - 2025	Expended	\$	%	\$	%	\$	%	\$	%		
OTHER REVENUES																
55	Interest Earnings	6100	380,000	440,588	496,145	300,000	131%	105,000	35%	165,000	55%	30,000	10%	0	0%	300,000
56	Penalty Revenue	6200	32,000	16,874	29,000	32,000	91%	3,200	10%	3,200	10%	3,200	10%	22,400	70%	32,000
57	Secured & Unsecured Taxes	6320	99,000	56,749	110,000	115,000	111%	0	0%	0	0%	0	0%	115,000	100%	115,000
TOTAL OTHER REVENUES			\$ 511,000	\$ 514,211	\$ 635,145	\$ 447,000	124%	\$ 108,200		\$ 168,200		\$ 33,200		\$ 137,400		\$ 447,000
DEBT OBLIGATIONS																
59	2016 Sewer Refunding Bonds	2855	217,000	150,365	217,000	215,000	100%	0	0%	215,000	100%	0	0%	0	0%	215,000
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
TOTAL DEBT OBLIGATION			\$ 217,000	\$ 235,365	\$ 217,000	\$ 300,010	100%	\$ 41,235		\$ 258,775		\$ -		\$ -		\$ 300,010
OTHER BUDGET ITEMS																
61	Allocation of Community Service	N/A	1,000	0	0	1,000	0%	485	49%	515	52%	0	0%	(1,000)	0%	0
TOTAL OTHER BUDGET ITEMS			\$ 1,000	\$ 0	\$ -	\$ 1,000		\$ 485		\$ 515		\$ -		\$ (1,000)		\$ -
AVAILABLE FOR CAPITAL & RESERVES			\$ 626,400	\$ 278,846	\$ 1,286,690	\$ 585,890		\$ 344,055		\$ 281,731		\$ (144,784)		\$ 105,887		\$ 586,890
RESERVE CONTRIBUTIONS																
Unrestricted																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
	Community Reserves							0		0		0		105,887		105,887
Total Unrestricted Contributions								\$ -		\$ -		\$ -		\$ 105,887		\$ 105,887
Board Restricted																
	Water Operations Reserve							0		0		0		0		0
	Water Rate Stabilization							0		0		0		0		0
	Water Capital Reserve							344,055		0		0		0		344,055
	Sewer Operations Reserve							0		0		0		0		0
	Sewer Rate Stabilization							0		0		0		0		0
	Sewer Capital Reserve							0		281,731		0		0		281,731
	Solid Waste Operations Reserve							0		0		0		0		0
	Solid Waste Rate Stabilization							0		0		(144,784)		0		(144,784)
	Solid Waste Capital Reserve							0		0		0		0		0
Total Board Restricted Contributions								\$ 344,055		\$ 281,731		\$ (144,784)		\$ -		\$ 481,003
Outside Restricted																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
Total Outside Restricted Contributions								\$ -		\$ -		\$ -		\$ -		\$ -
AVAILABLE AFTER RESERVE CONTRIBUTIONS								\$0		\$0		\$0		\$0		\$0

FY 2024-2025 CAPITAL IMPROVEMENT PROGRAM

Line	Project No.	Capital Project	Water	Sewer	FYE 2022	FYE 2022 Actual	FYE 2023	FYE2023 Actual	FYE 2024	FYE2024 Actual	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	\$90,000	\$0	\$480,000	\$1,160,484
2	CI 102	Wharf Head Removal	100%		\$25,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000	\$10,000
3	CI 103	PHWA Improvements	100%		\$65,000	\$0	\$117,000	\$0	\$118,000	\$0	\$121,000	\$149,000	\$388,000
4	CI 104	Water Distribution Improvements	100%		\$50,000	\$40,206	\$50,000	\$56,980	\$50,000	\$0	\$50,000	\$50,000	\$247,186
5	CI 105	Valve Replacement	100%		\$180,000	\$172,000	\$150,000	\$187,766	\$50,000	\$0	\$50,000	\$25,000	\$484,766
6	CI 106	Water Supply Upgrades	100%		\$25,000	\$0	\$25,000	\$0	\$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	\$0
8	CI 108	Fire Flow Improvements	100%		\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$70,000	\$85,000
9	CI 109	Water Emergency Response Plan	100%		\$15,000	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200
10	CI 201	I&I Reduction- Main & Manhole Impr.		100%	\$0	\$0	\$30,000	\$0	\$30,000	\$3,160	\$300,000	\$0	\$330,000
11	CI 202	Sewer Lift Station and PS Rehab		100%	\$120,000	\$65,803	\$120,000	\$109,973	\$50,000	\$0	\$30,000	\$110,000	\$365,776
12	CI 203	Sewer Improvement Projects		100%	\$0	\$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	\$0	\$50,000	\$150,000
15	CI 205	Oxnard Wastewater Plant Impr.		100%	\$200,000	\$0	\$300,000	\$0	\$300,000	\$0	\$600,000	\$600,000	\$1,500,000
16	CI 206	CCTV Video Inspection Program		100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000	\$85,000
17	CI 401	Yard and Building Improvements	50%	50%	\$1,450,000	\$85,875	\$1,480,000	\$103,166	\$3,222,327	\$1,665,195	\$1,782,132	\$0	\$3,636,368
18	CI 402	Asset Management Program	50%	50%	\$15,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$10,000
19	CI 403	Vehicle Replacement Program	50%	50%	\$0	\$0	\$100,000	\$25,247	\$75,000	\$0	\$80,000	\$75,000	\$180,247
20	MI 401	Water & Sewer Rate Study	50%	50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Water					\$1,167,500	\$338,328	\$1,679,500	\$822,953	\$1,971,664	\$922,598	\$1,177,066	\$949,000	\$4,209,944
Sewer					\$1,102,500	\$161,241	\$1,242,500	\$174,180	\$2,078,664	\$835,758	\$1,861,066	\$910,000	\$3,942,244
Trash					\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
Total					\$2,420,000	\$499,568	\$2,922,000	\$997,132	\$4,200,327	\$1,758,355	\$3,038,132	\$1,859,000	\$8,152,187

Water Enterprise FYE 2025

Beginning Capital Reserve Balance	\$2,190,672
Contributions for FYE 2025	\$299,055
Planned Capital Expenditures	-\$1,177,066
Ending Capital Reserve Balance	\$1,312,661

Minimum Capital Reserve Balance \$771,921

Sewer Enterprise FYE 2025

Beginning Capital Reserve Balance	\$4,161,717
Contributions for FYE 2025	\$281,731
Planned Capital Expenditures	-\$1,861,066
Ending Capital Reserve Balance	\$2,582,382

Minimum Capital Reserve Balance \$980,037