

Adopted

FY 2022 - 2023 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Adopted	Percent	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2021 - 2022	2/28/2022	June 2022	FY 2022 - 2023	Expended	\$	%	\$	%	\$	%	\$	%		
OPERATING REVENUES																
Rate Revenues																
1	Water Revenue	3110	2,332,000	1,317,480	2,258,540	2,316,000	97%	2,316,000	100%	0	0%	0	0%	0	0%	2,316,000
2	Sewer Revenue	3120	2,470,000	1,421,992	2,337,700	2,080,000	95%	0	0%	2,080,000	100%	0	0%	0	0%	2,080,000
3	Solid Waste Revenue	3130	769,000	531,880	787,820	793,000	102%	0	0%	0	0%	793,000	100%	0	0%	793,000
Total Rate Revenues			\$ 5,571,000	\$ 5,384,060	\$ 5,189,000	97%	\$ 2,316,000		\$ 2,080,000		\$ 793,000		\$ -		\$ 5,189,000	
OPERATING EXPENSES																
Water System Expense																
4	PHWA Water Contract	4210	1,000,000	557,941	836,911	850,000	84%	850,000	100%	0	0%	0	0%	0	0%	850,000
5	Water Sampling	4215	15,000	7,231	13,000	16,000	87%	16,000	100%	0	0%	0	0%	0	0%	16,000
6	SWRCB Annual Admin Fee	4220	16,000	16,646	17,000	18,000	106%	18,000	100%	0	0%	0	0%	0	0%	18,000
7	Annual Water Quality Report	4225	4,000	1,500	1,500	1,500	38%	1,500	100%	0	0%	0	0%	0	0%	1,500
8	Cross Connect Contract Charge	4230	2,600	1,000	2,020	2,600	78%	2,600	100%	0	0%	0	0%	0	0%	2,600
9	Water Repair & Maintenance	4235	130,000	58,100	130,000	130,000	100%	130,000	100%	0	0%	0	0%	0	0%	130,000
10	Telemetry	4240	11,000	7,360	10,515	10,600	96%	10,600	100%	0	0%	0	0%	0	0%	10,600
Total Water System Expense			\$ 1,178,600	\$ 1,010,946	\$ 1,028,700	86%	\$ 1,028,700		\$ -		\$ -		\$ -		\$ 1,028,700	
Sewer System Expense																
11	Wastewater Transportation	4260	940,000	413,845	878,949	660,000	94%	0	0%	660,000	100%	0	0%	0	0%	660,000
12	Sewer Repair & Maintenance	4265	109,000	25,733	108,220	109,000	99%	0	0%	109,000	100%	0	0%	0	0%	109,000
13	Telemetry	4270	34,000	17,821	33,000	35,000	97%	0	0%	35,000	100%	0	0%	0	0%	35,000
14	Power	4275	21,000	17,358	26,100	29,000	124%	0	0%	29,000	100%	0	0%	0	0%	29,000
Total Sewer System Expense			\$ 1,104,000	\$ 1,046,269	\$ 833,000	95%	\$ -		\$ 833,000		\$ -		\$ -		\$ 833,000	
Trash Expense																
15	Contract Trash Services	4285	600,000	392,900	595,000	615,000	99%	0	0%	0	0%	615,000	100%	0	0%	615,000
Total Trash Expense			\$ 600,000	\$ 595,000	\$ 615,000	99%	\$ -		\$ -		\$ 615,000		\$ -		\$ 615,000	
Maintenance Expenses																
16	Gasoline	4310	15,000	8,315	15,000	20,000	100%	8,600	43%	8,200	41%	2,800	14%	400	2%	20,000
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	3,000	1,100	1,600	1,800	53%	594	33%	612	34%	594	33%	0	0%	1,800
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	990	1,500	1,500	100%	495	33%	510	34%	495	33%	0	0%	1,500
21	Public Landscaping	4360	4,500	2,860	4,775	5,200	106%	0	0%	0	0%	0	0%	5,200	100%	5,200
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	0	1,500	0%	0	0%	0	0%	0	0%	1,500	100%	1,500
Total Maintenance Expenses			\$ 59,500	\$ 56,875	\$ 64,000	96%	\$ 22,609		\$ 22,072		\$ 11,879		\$ 7,440		\$ 64,000	

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		FY 2021 - 2022	2/28/2022	June 2022	FY 2022 - 2023	Expended	\$	%	\$	%	\$	%	\$	%					
Salaries & Benefits																			
24	Regular Salaries	4400	769,000	542,869	780,000	769,000	101%	299,910	39%	307,600	40%	146,110	19%	15,380	2%	769,000			
25	Payroll Taxes	4500	33,000	8,100	12,380	14,000	38%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000			
26	Group Insurance	4525	140,000	101,919	139,468	157,000	100%	61,230	39%	62,800	40%	29,830	19%	3,140	2%	157,000			
27	Retirement Benefits	4550	95,400	64,650	99,000	104,000	104%	40,560	39%	41,600	40%	19,760	19%	2,080	2%	104,000			
28	Uniforms	4575	5,100	1,645	4,500	5,500	88%	2,365	43%	2,255	41%	770	14%	110	2%	5,500			
29	Workers' Comp Insurance	4600	12,500	9,543	12,500	13,500	100%	5,265	39%	5,400	40%	2,565	19%	270	2%	13,500			
30	Employee Education	4650	18,000	7,695	13,000	14,000	72%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000			
Total Salaries & Benefits		\$	1,073,000	\$	1,060,848	\$	1,077,000	99%	\$	420,250	\$	430,855	\$	204,355	\$	21,540	\$	1,077,000	
Administrative Expenses																			
31	Regular Board Payments	5010	10,000	4,760	7,000	10,000	70%	3,900	39%	4,000	40%	1,900	19%	200	2%	10,000			
32	Special Board Meetings	5020	3,000	850	2,000	3,000	67%	1,170	39%	1,200	40%	570	19%	60	2%	3,000			
33	Board/ Committee Expenses	5030	2,000	60	1,915	2,000	96%	780	39%	800	40%	380	19%	40	2%	2,000			
34	Board Conferences & Seminars	5040	5,000	0	2,000	5,000	40%	1,950	39%	2,000	40%	950	19%	100	2%	5,000			
35	Travel & Lodging	5050	8,500	0	4,000	8,500	47%	3,315	39%	3,400	40%	1,615	19%	170	2%	8,500			
36	District Dues & Memberships	5100	25,000	24,873	25,125	27,000	101%	10,182	38%	10,781	40%	5,809	22%	228	1%	27,000			
37	Office Supplies	5210	8,000	1,447	8,000	8,000	100%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
38	On-Line Bill Paying	5215	6,000	2,241	5,000	6,000	83%	2,460	41%	2,640	44%	900	15%	0	0%	6,000			
39	Communications	5220	23,000	11,654	23,525	25,000	102%	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	15,500	7,000	15,500	16,400	100%	6,664	41%	7,096	43%	2,580	16%	60	0%	16,400			
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	7,000	7,000	100%	2,310	33%	2,380	34%	2,310	33%	0	0%	7,000			
45	Capital Replacement	5295	8,000	0	8,000	8,000	100%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
46	Insurance	5400	41,000	31,000	36,900	37,000	90%	15,170	41%	16,280	44%	5,550	15%	0	0%	37,000			
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	50,000	50,000	100%	20,500	41%	22,000	44%	7,500	15%	0	0%	50,000			
49	Computer Services & Subscriptions	5530	46,000	18,300	46,000	47,000	100%	19,270	41%	20,680	44%	7,050	15%	0	0%	47,000			
50	Engineering Services	5540	75,000	29,000	60,000	75,000	80%	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	10,000	100%	4,100	41%	4,400	44%	1,500	15%	0	0%	10,000			
53	Legal Notices Publication	5600	7,000	515	1,500	7,000	21%	2,310	33%	2,380	34%	2,310	33%	0	0%	7,000			
54	Public Information & Outreach	5650	10,000	0	5,000	10,000	50%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000			
Total Administrative Expenses		\$	445,800	\$	383,965	\$	447,700	86%	\$	186,895	\$	177,149	\$	82,798	\$	858	\$	447,700	
TOTAL OPERATING EXPENSES		\$	4,460,900	\$	-	\$	4,153,903	\$	4,065,400	\$	1,658,454	\$	1,463,076	\$	914,032	\$	29,838	\$	4,065,400
NET OPERATING INCOME		\$	1,110,100	\$	1,230,157	\$	1,123,600	\$	657,546	\$	616,924	\$	(121,032)	\$	(29,838)	\$	1,123,600		

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		FY 2021 - 2022	2/28/2022	June 2022	FY 2022 - 2023	Expended	\$	%	\$	%	\$	%	\$	%		
OTHER REVENUES																
55	Interest Earnings	6100	90,000	50,000	100,000	90,000	111%	31,500	35%	49,500	55%	9,000	10%	0	0%	90,000
56	Penalty Revenue	6200	25,000	0	10,000	25,000	40%	2,500	10%	2,500	10%	2,500	10%	17,500	70%	25,000
57	Secured & Unsecured Taxes	6320	80,000	51,000	80,000	80,000	100%	0	0%	0	0%	0	0%	80,000	100%	80,000
TOTAL OTHER REVENUES			\$ 195,000	\$ 190,000	\$ 195,000	\$ 195,000	97%	\$ 34,000		\$ 52,000		\$ 11,500		\$ 97,500		\$ 195,000
DEBT OBLIGATIONS																
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	220,000	219,397	219,397	222,000	100%	0	0%	222,000	100%	0	0%	0	0%	222,000
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			\$ 533,000	\$ 532,261	\$ 307,000	\$ 307,000	100%	\$ 41,225		\$ 265,775		\$ -		\$ -		\$ 307,000
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	\$ -	\$ 1,000	\$ 1,000		\$ 485		\$ 515		\$ -		\$ (1,000)		\$ -
AVAILABLE FOR CAPITAL & RESERVES			\$ 771,100	\$ -	\$ 887,896	\$ 1,010,600		\$ 649,836		\$ 402,634		\$ (109,532)		\$ 68,662		\$ 1,011,600
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		68,662		68,662
Total Unrestricted Contributions								\$ -		\$ -		\$ -		\$ 68,662		\$ 68,662
Board Restricted																
	Water Operations Reserve							0		0		0		0		0
	Water Rate Stabilization							0		0		0		0		0
	Water Capital Reserve							649,836		0		0		0		649,836
	Sewer Operations Reserve							0		0		0		0		0
	Sewer Rate Stabilization							0		0		0		0		0
	Sewer Capital Reserve							0		402,634		0		0		402,634
	Solid Waste Operations Reserve							0		0		0		0		0
	Solid Waste Rate Stabilization							0		0		(109,532)		0		(109,532)
	Solid Waste Capital Reserve							0		0		0		0		0
Total Board Restricted Contributions								\$ 649,836		\$ 402,634		\$ (109,532)		\$ -		\$ 942,938
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 2022 - 2023 CAPITAL IMPROVEMENT PROGRAM

Line	Project No.	Capital Project	Water	Sewer	Carryover	FYE 2022	FYE 2022 Actual	FYE 2023	FYE 2024	FYE 2025	FYE 2026	5-Year Total
1	CI 101	Easement Risk Mitigation Projects	100%		(\$1,484)	\$75,000	\$76,484	\$460,000	\$90,000	\$380,000	\$0	\$1,006,484
2	CI 102	Wharf Head Removal	100%		\$25,000	\$25,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
3	CI 103	PHWA Improvements	100%		\$65,000	\$65,000	\$0	\$117,000	\$118,000	\$121,000	\$32,000	\$388,000
4	CI 104	Water Distribution Improvements	100%		\$9,794	\$50,000	\$40,206	\$50,000	\$50,000	\$50,000	\$50,000	\$240,206
5	CI 105	Valve Replacement	100%		\$8,000	\$180,000	\$172,000	\$150,000	\$50,000	\$25,000	\$25,000	\$422,000
6	CI 106	Water Supply Upgrades	100%		\$25,000	\$25,000	\$0	\$25,000	\$0	\$25,000	\$100,000	\$150,000
7	CI 107	Long Term Water Supply Planning	100%		\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000
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%		\$10,800	\$15,000	\$4,200	\$0	\$0	\$0	\$0	\$4,200
10	CI 201	I&I Reduction- Main & Manhole Impr.		100%	\$0	\$0	\$0	\$30,000	\$270,000	\$0	\$0	\$300,000
11	CI 202	Sewer Lift Station and PS Rehab		100%	\$54,197	\$120,000	\$65,803	\$120,000	\$0	\$30,000	\$110,000	\$325,803
12	CI 203	Sewer Improvement Projects		100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CI 204	Pump Station B Replacement		100%	\$0	\$50,000	\$50,000	\$0	\$0	\$50,000	\$100,000	\$200,000
15	CI 205	Oxnard Wastewater Plant Impr.		100%	\$200,000	\$200,000	\$0	\$300,000	\$300,000	\$600,000	\$300,000	\$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%	\$1,364,125	\$1,450,000	\$85,875	\$1,480,000	\$0	\$0	\$0	\$1,565,875
18	CI 402	Asset Management Program	50%	50%	\$10,000	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
19	CI 403	Vehicle Replacement Program	50%	50%	\$0	\$0	\$0	\$100,000	\$0	\$80,000	\$0	\$180,000
20	MI 401	Water & Sewer Rate Study	50%	50%	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
		Water			\$829,173	\$1,167,500	\$338,328	\$1,604,500	\$410,500	\$723,500	\$244,500	\$3,321,328
		Sewer			\$941,260	\$1,102,500	\$161,241	\$1,242,500	\$572,500	\$807,500	\$537,500	\$3,321,241
		Trash			\$150,000	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$150,000
		Total			\$1,920,432	\$2,420,000	\$499,568	\$2,997,000	\$983,000	\$1,531,000	\$782,000	\$6,792,568

Water Enterprise

FYE 2023

Beginning Capital Reserve Balance	\$3,500,597	Done
Contributions for FY 2022 - 2023:	\$649,836	
Planned Capital Expenditures	-\$1,604,500	
Ending Capital Reserve Balance	\$2,545,933	

Minimum Capital Reserve Balance \$1,013,249

Sewer Enterprise

FYE 2023

Beginning Capital Reserve Balance	\$3,520,856	Done
Contributions for FY 2022 - 2023:	\$402,634	
Planned Capital Expenditures	-\$1,242,500	
Ending Capital Reserve Balance	\$2,680,990	

Minimum Capital Reserve Balance \$1,048,640