Channel Islands Beach Community Services District

Cover photo provided by Mary Carlson

JUNE 2026

CHANNEL ISLANDS BEACH
COMMUNITY SERVICES DISTRICT

Board of Directors:

Jared Bouchard, *Board President*
Shawn Thomas, *Vice President*
Kristina Brewer, *Director*
Michael Lebow, *Director*
Sean Debley, *Director*

Budget Preparation Team:

Peter Martinez, *General Manager*
CJ Dillon, *Office Manager*
Jesus Navarro*, Operations Manager*

Glossary of Terms	
High Level	
Operating Budget	Expected future costs and forecasted income over the course of a fiscal year.
Capital Improvement Program	Short-range plan which identifies capital projects and equipment purchases, with anticipated costs associated with each project for each fiscal year.
Enterprise	A segregated account from other funds and accounts of the District with the intent that revenues generated by the enterprise will only be used to fund the operations and capital of the enterprise. District has Water, Sewer, and Solid Waste Enterprises.
Enterprise Allocation	Amount of overhead costs that is attributable to a particular enterprise fund.
Fund Balance	
Capital Reserve	Funds reserved for large anticipated expenses related to the procurement and/or construction of capital assets. Currently set at 3.5% of District asset value.
Operating Reserve	Funds reserved for unexpected shortages of cash flows to allow the District to pay obligations. Currently set at 25% of Operating Expenses, or 90 days of operations.
Rate Stabilization Reserve	Funds reserved to weather sharp unanticipated changes in District costs, to smooth rate adjustments over time, rather than cause rate spikes. Set at 10% of annual operating expenses.
Beginning Balance	Amount of funds in the account at the beginning of a new fiscal year – July 1.
Ending Balance	Amount of funds in the account at the end of a fiscal year – June 30.
Accounting	
Operating Revenues	Cash proceeds from providing water, sewer, or trash services.
Operating Expenses	Costs incurred from providing water, sewer, or trash services.
Net Operating Income	Operating Revenues less Operating Expenses.
Other Revenues	Proceeds generated from non-service activities.
Debt Service	Annual payments towards loans and bonds in the current year.
Debt-to-Equity Ratio	Net Operating Income divided by Debt Service. Ratio must be kept above 1.25 to maintain covenants stipulated by creditors.

Glossary of Terms	
Reserves	
Reserve Contribution	Cash set aside for transfer to one of three reserve accounts for each enterprise.
Unrestricted	Reserve funds set aside for District's operating activities without a prescribed policy minimum or specific function.
Board Restricted	Reserve funds set aside to meet the District's adopted financial policies with respect to minimum targets for Operating Reserve, Rate Stabilization Reserve, and Capital Reserve.
Outside Restricted	Reserve funds set aside to meet bond covenants as stipulated by creditors. Funds also contain customer deposits.
Timeline	
Adopted	Program costs approved by Board prior to the start of current fiscal year.
Actual Through	Program costs that have been incurred as of a particular date during the fiscal year.
Projected	Estimated program costs by the end of the fiscal year based current expenditures and remaining anticipated obligations.
Proposed	Requested budget amount for upcoming fiscal year.

Commonly Used Abbreviations	
ACWA	Association of California Water Agencies
ACWA/JPIA	ACWA Joint Powers Insurance Authority
AMI	Advanced Metering Infrastructure
AWA	Association of Water Agencies
AWWA	American Water Works Association
CalPERS	California Public Employees Retirement System
CASA	California Association of Sanitation Agencies
CCC	Cross Connection Compliance
CCTV	Closed Circuit Television
CCWUA	Channel Counties Water Utilities Agency
CIBERT	Channel Islands Beach Emergency Response Team
CIP	Capital Improvement Budget
COLA	Cost of Living Adjustment
CSDA	California Special Districts Association
CWEA	California Water Environment Association
FY	Fiscal Year
I&I	Inflow and Infiltration (into sewer collection system)
LAFCO	Local Agency Formation Commission
LGFA	Local Government Finance Act
MOU	Memorandum of Understanding
NASSCO	National Association of Sewer Service Companies
PHWA	Port Hueneme Water Agency
R & M	Repair & Maintenance
SCADA	Supervisory Control and Data Acquisition
SDHS	State Department of Health Services
SWRCB	State Water Resources Control Board
VCEHD	Ventura County Environmental Health Division
VCSDA	Ventura County Special Districts Association
WAN	Wide Area Network
WPD	Watershed Protection District

ALLOCATION METHODS

The District is comprised of three enterprise funds – Water Enterprise, Sewer Enterprise, and Solid Waste Enterprise. The revenues generated by each enterprise are used to support operational activities for only that same enterprise. While several budget items are entirely attributable to a single enterprise, there are many others that are shared between more than one enterprise. To appropriately assign shared costs to each enterprise, an allocation method, or basis for splitting costs is employed. The table below shows the name of the allocation method, the percentage of costs distributed to each enterprise, and the description.

Allocation Method	Water	Sewer	Trash	Community	Description
Water Only	100%	0%	0%	0%	Allocated entirely to Water Enterprise.
Sewer Only	0%	100%	0%	0%	Allocated entirely to Sewer Enterprise.
Solid Waste Only	0%	0%	100%	0%	Allocated entirely to Solid Waste Enterprise.
Comm Svc Only	0%	0%	0%	100%	Allocated entirely to Community Service Account.
Equal Distribution	33%	34%	33%	0%	Split equally among Water, Sewer, and Solid Waste Enterprises.
Staff Time	39%	40%	19%	2%	Split based on how staff time is spent.
Expense Basis	36%	42%	22%	0%	Split based on ratio of operating expenses from each enterprise.
Revenue Basis	41%	44%	15%	0%	Split based on ratio of revenues from each enterprise.
Rev. Water/Sewer	49%	52%	0%	0%	Split based on ratio of revenues from only Water and Sewer.
Ops Time	43%	41%	14%	2%	Split based on how Operations staff time is spent.
Interest Earnings	35%	55%	10%	0%	Split based on interest generated by each enterprise.

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FY 2026 - 2027 OPERATING BUDGET

Sheet No.		Account	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027	Percent Expended	Water Enterprise $	Water Enterprise %	Sewer Enterprise $	Sewer Enterprise %	Solid Waste Enterprise $	Solid Waste Enterprise %	Community Service $	Community Service %	Total
	OPERATING REVENUES															
	Rate Revenues															
1	Water Revenue	3110	2,457,000	1,692,438	2,240,000	**2,359,000**	91%	2,359,000	100%	0	0%	0	0%	0	0%	2,359,000
2	Sewer Revenue	3120	1,570,000	1,164,803	1,553,070	**1,530,000**	99%	0	0%	1,530,000	100%	0	0%	0	0%	1,530,000
3	Solid Waste Revenue	3130	855,000	682,247	909,247	**998,000**	106%	0	0%	0	0%	998,000	100%	0	0%	998,000
	Total Rate Revenues		$ 4,882,000	$ 3,539,488	$ 4,702,317	**$ 4,887,000**	96%	$ 2,359,000		$ 1,530,000		$ 998,000		$ -		$ 4,887,000
	OPERATING EXPENSES															
	Water System Expense															
4	PHWA Water Contract	4210	1,075,000	628,576	950,000	**1,143,000**	88%	1,143,000	100%	0	0%	0	0%	0	0%	1,143,000
5	Water Sampling	4215	22,000	12,154	16,000	**20,000**	73%	20,000	100%	0	0%	0	0%	0	0%	20,000
6	SWRCB Annual Admin Fee	4220	24,400	21,879	21,879	**24,400**	90%	24,400	100%	0	0%	0	0%	0	0%	24,400
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	10,000	2,325	3,900	**18,500**	39%	18,500	100%	0	0%	0	0%	0	0%	18,500
9	Water Repair & Maintenance	4235	140,000	75,000	115,364	**199,000**	82%	199,000	100%	0	0%	0	0%	0	0%	199,000
10	Telemetry	4240	11,100	8,185	11,412	**11,400**	103%	11,400	100%	0	0%	0	0%	0	0%	11,400
	Total Water System Expense		$ 1,284,000	748,119	$ 1,120,055	**$ 1,417,800**	87%	$ 1,417,800		$ -		$ -		$ -		$ 1,417,800
	Sewer System Expense															
11	Wastewater Transportation	4260	133,000	47,345	125,000	**142,000**	94%	0	0%	142,000	100%	0	0%	0	0%	142,000
12	Sewer Repair & Maintenance	4265	137,000	48,828	128,000	**102,000**	93%	0	0%	102,000	100%	0	0%	0	0%	102,000
13	Telemetry	4270	35,000	29,974	32,686	**37,000**	93%	0	0%	37,000	100%	0	0%	0	0%	37,000
14	Power	4275	32,000	20,927	28,000	**32,000**	88%	0	0%	32,000	100%	0	0%	0	0%	32,000
	Total Sewer System Expense		$ 337,000	147,074	$ 313,686	**$ 313,000**	93%	$ -		$ 313,000		$ -		$ -		$ 313,000
	Trash Expense															
15	Contract Trash Services	4285	690,000	454,422	678,634	**718,000**	98%	0	0%	0	0%	718,000	100%	0	0%	718,000
	Total Trash Expense		$ 690,000	454,422	$ 678,634	**$ 718,000**	98%	$ -		$ -		$ 718,000		$ -		$ 718,000
	Maintenance Expenses															
16	Gasoline	4310	20,000	11,321	15,500	**20,000**	78%	8,600	43%	8,200	41%	2,800	14%	400	2%	20,000
17	Vehicle Maintenance	4320	14,000	6,500	14,000	**14,000**	100%	6,020	43%	5,740	41%	1,960	14%	280	2%	14,000
18	Building Security	4330	1,000	0	0	**1,400**	0%	462	33%	476	34%	462	33%	0	0%	1,400
19	Building Maintenance	4340	16,000	13,687	15,000	**19,000**	94%	6,270	33%	6,460	34%	6,270	33%	0	0%	19,000
20	Signs & Banners	4350	3,000	1,000	3,000	**3,000**	100%	990	33%	1,020	34%	990	33%	0	0%	3,000
21	Public Landscaping	4360	5,500	5,056	6,256	**7,300**	114%	0	0%	0	0%	0	0%	7,300	100%	7,300
22	Employee Workplace Safety	4370	5,000	2,200	4,000	**5,000**	80%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	0	2,500	**3,000**	167%	0	0%	0	0%	0	0%	3,000	100%	3,000
	Total Maintenance Expenses		$ 66,000	39,764	$ 60,256	**$ 72,700**	91%	$ 24,492		$ 23,946		$ 13,182		$ 11,080		$ 72,700

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FY 2026 - 2027 OPERATING BUDGET

Sheet No.		Account	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027	Percent Expended	Water Enterprise $	Water Enterprise %	Sewer Enterprise $	Sewer Enterprise %	Solid Waste Enterprise $	Solid Waste Enterprise %	Community Service $	Community Service %	Total
	Salaries & Benefits															
24	Regular Salaries	4400	901,400	628,000	910,250	**966,000**	101%	376,740	39%	386,400	40%	183,540	19%	19,320	2%	966,000
25	Payroll Taxes	4500	18,000	10,000	16,050	**18,000**	89%	7,020	39%	7,200	40%	3,420	19%	360	2%	18,000
26	Group Insurance	4525	191,000	136,517	183,702	**199,000**	96%	77,610	39%	79,600	40%	37,810	19%	3,980	2%	199,000
27	Retirement Benefits	4550	99,000	69,000	99,667	**103,800**	101%	40,482	39%	41,520	40%	19,722	19%	2,076	2%	103,800
28	Uniforms	4575	7,100	6,090	7,468	**8,300**	105%	3,569	43%	3,403	41%	1,162	14%	166	2%	8,300
29	Workers' Comp Insurance	4600	14,000	10,087	13,887	**14,000**	99%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000
30	Employee Education & Wellness	4650	23,000	7,360	12,040	**23,000**	52%	8,970	39%	9,200	40%	4,370	19%	460	2%	23,000
	Total Salaries & Benefits		$ 1,253,500	867,054	$ 1,243,064	**$ 1,332,100**	99%	$ 519,851		$ 532,923		$ 252,684		$ 26,642		$ 1,332,100
	Administrative Expenses															
31	Regular Board Payments	5010	9,500	3,445	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	224	1,000	**4,000**	25%	1,560	39%	1,600	40%	760	19%	80	2%	4,000
33	Board/ Committee Expenses	5030	2,000	2,064	2,100	**4,000**	105%	1,560	39%	1,600	40%	760	19%	80	2%	4,000
34	Board Conferences & Seminars	5040	5,000	1,115	1,500	**5,000**	30%	1,950	39%	2,000	40%	950	19%	100	2%	5,000
35	Travel & Lodging	5050	10,000	2,983	5,000	**10,000**	50%	3,900	39%	4,000	40%	1,900	19%	200	2%	10,000
36	District Dues & Memberships	5100	32,000	28,948	28,948	**34,000**	90%	12,886	38%	13,947	41%	6,882	20%	286	1%	34,000
37	Office Supplies	5210	10,000	5,800	10,000	**10,000**	100%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
38	On-Line Bill Paying	5215	4,500	2,169	4,000	**4,500**	89%	1,845	41%	1,980	44%	675	15%	0	0%	4,500
39	Communications	5220	29,000	29,420	36,831	**39,000**	127%	12,870	33%	13,260	34%	12,870	33%	0	0%	39,000
40	Printing & Publications	5230	6,000	6,601	6,601	**6,000**	110%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000
41	Postage & Shipping	5240	14,000	10,433	14,000	**15,000**	100%	4,950	33%	5,100	34%	4,950	33%	0	0%	15,000
42	Miscellaneous Office Expense	5250	26,700	13,500	23,600	**23,800**	88%	9,650	41%	10,256	43%	3,786	16%	108	0%	23,800
43	Office Utilities	5260	1,000	5,530	8,000	**8,000**	800%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000
44	Office Equipment Maintenance	5290	7,000	5,962	7,100	**8,000**	101%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000
45	Capital Replacement	5295	8,000	0	0	**8,000**	0%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000
46	Insurance	5400	57,000	56,386	56,386	**59,000**	99%	24,190	41%	25,960	44%	8,850	15%	0	0%	59,000
47	Legal Services	5510	73,000	27,462	50,000	**73,000**	68%	65,330	89%	5,720	8%	1,950	3%	0	0%	73,000
48	Accounting Services	5520	58,000	45,500	58,000	**58,000**	100%	23,780	41%	25,520	44%	8,700	15%	0	0%	58,000
49	Computer Services & Subscriptions	5530	65,000	41,150	69,150	**75,000**	106%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000
50	Engineering Services	5540	75,000	42,820	50,000	**75,000**	67%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000
51	Bank & Trustee Fees	5560	4,000	2,500	3,912	**4,000**	98%	1,640	41%	1,760	44%	600	15%	0	0%	4,000
52	Other Professional Services	5565	90,000	45,965	50,000	**10,000**	56%	34,850	41%	37,400	44%	12,750	15%	0	0%	85,000
53	Legal Notices Publication	5600	3,000	137	500	**6,000**	17%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000
54	Public Information & Outreach	5650	5,000	6,570	6,570	**9,000**	131%	2,970	33%	3,060	34%	2,970	33%	0	0%	9,000
	Total Administrative Expenses		$ 598,700	386,684	$ 500,198	**$ 557,800**	84%	$ 266,857		$ 221,120		$ 96,723		$ 1,001		$ 585,700
	TOTAL OPERATING EXPENSES		$ 4,229,200	$ 2,643,117	$ 3,915,893	**$ 4,411,400**		$ 2,147,181		$ 1,082,181		$ 1,036,498		$ 33,841		$ 4,299,700
	NET OPERATING INCOME		$ 652,800		$ 786,424	**$ 475,600**		$ 309,819		$ 447,819		$ (181,498)		$ (33,841)		$ 542,300

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FY 2026 - 2027 OPERATING BUDGET

Sheet No.		Account	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027	Percent Expended	Water Enterprise $	Water Enterprise %	Sewer Enterprise $	Sewer Enterprise %	Solid Waste Enterprise $	Solid Waste Enterprise %	Community Service $	Community Service %	Total
	OTHER REVENUES															
55	Interest Earnings	6100	300,000	178,837	270,000	**240,000**	90%	84,000	35%	132,000	55%	24,000	10%	0	0%	240,000
56	Penalty Revenue	6200	32,000	19,785	32,917	**33,000**	103%	3,300	10%	3,300	10%	3,300	10%	23,100	70%	33,000
57	Secured & Unsecured Taxes	6320	115,000	62,544	115,000	**117,000**	100%	0	0%	0	0%	0	0%	117,000	100%	117,000
	TOTAL OTHER REVENUES		$ 447,000	261,166	$ 417,917	**$ 390,000**	93%	$ 87,300		$ 135,300		$ 27,300		$ 140,100		$ 390,000
	DEBT OBLIGATIONS															
59	2016 Sewer Refunding Bonds	2855	200,000	158,166	183,731	**200,000**	92%	0	0%	200,000	100%	0	0%	0	0%	200,000
60	CSDA Loan - Smart Meter Project	2700	85,000	85,000	85,000	**85,000**	100%	41,225	49%	43,775	52%	0	0%	0	0%	85,000
	TOTAL DEBT OBLIGATION		$ 285,000	243,166	$ 268,731	**$ 285,010**	94%	$ 41,235		$ 243,775		$ -		$ -		$ 285,010
	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		$ 813,800	$ 18,000	$ 935,610	**$ 579,590**		$ 376,299		$ 371,729		$ (148,298)		$ 104,559		$ 704,290
	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		104,559		104,559
	Total Unrestricted Contributions							$ -		$ -		$ -		$ 104,559		$ 104,559
	Board Restricted															
	Water Operations Reserve							0		0		0		0		0
	Water Rate Stabilization							0		0		0		0		0
	Water Capital Reserve							376,299		0		0		0		376,299
	Sewer Operations Reserve							0		0		0		0		0
	Sewer Rate Stabilization							0		0		0		0		0
	Sewer Capital Reserve							0		371,729		0		0		371,729
	Solid Waste Operations Reserve							0		0		0		0		0
	Solid Waste Rate Stabilization							0		0		(148,298)		0		(148,298)
	Solid Waste Capital Reserve							0		0		0		0		0
	Total Board Restricted Contributions							$ 376,299		$ 371,729		$ (148,298)		$ -		$ 599,731
	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

WATER ENTERPRISE

Water Revenue

Account Number: 3110
Budget Line Item: 1

Account Description:
All water sales revenues from flat meter charges and volumetric water sales from all customer classes.

Changes for FY 2026 - 2027:
Revenue adjustment of 5% per rate study.

Budget Backup

Water Revenue		5%	
Meter Flat Rate	$	1,326,410	56.2%
Water Usage Charges	$	1,031,683	44.6%
Total	**$**	**2,358,093**	**100%**

Rounded To: 3 **$ 2,359,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Water Revenue	$ 2,457,000	$ 1,692,438	$ 2,240,000	**$ 2,359,000**

SEWER ENTERPRISE

Sewer Revenue

Account Number: 3120
Budget Line Item: 2

Account Description:
All sewer revenues from fixed charges and volumetric sewage usage charges from approximately 2236 sewer connections.

Changes for FY 2026 - 2027:
Revenue adjustment of 0% per rate study.

Budget Backup

Sewer Revenue		0%
Fixed Charges	$	773,221
Sewer Usage Charges	$	753,319
Sewer Transportation-City of Oxnard	$	-
San Nicholas Stormwater Diversion - County WPD	$	-
Total	**$**	**1,526,540**

Rounded To: **$ 1,530,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Sewer Revenue	$ 1,570,000	$ 1,164,803	$ 1,553,070	**$ 1,530,000**

TRASH ENTERPRISE

Solid Waste Revenue

Account Number: 3130
Budget Line Item: 3

Account Description:
All trash revenues from flat trash service charges, walk-in service, and large bin rental.

Changes for FY 2026 - 2027:
Revenue adjustment of 6.5% per Rate Study.

Budget Backup

Solid Waste Revenue		6.5%
EJ Harrison Contract Costs	$	997,854
Total	**$**	**997,854**

Rounded To: **$ 998,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Solid Waste Revenue	$ 855,000	$ 682,247	$ 909,247	**$ 998,000**

WATER ENTERPRISE

PHWA Water Contract

Account Number: 4210
Budget Line Item: 4

Account Description:
Water supply costs from the Port Hueneme Water Agency.

Changes for FY 2026 - 2027:
Rate increases include an increase from United Water of approximately 20% and an increase from Calleguas of 9.5%. Increase in 24-25 FY is due to agreement to cover PHWA OPEB and retirement through CalPERS and FY True-up.

Budget Backup

	Quantity	Rate	Total	Allocation
Pension & OPEB	1	$ 39,770	$ 39,770	*Water Only*
Monthly Fixed Costs	12	$ 40,000	$ 480,000	*Water Only*
Variable Water Purchase Costs	425	$ 1,466	$ 623,050	*Water Only*
Total			**$ 1,142,820**	

Rounded To: $ 1,143,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
PHWA Water Contract	$ 1,075,000	$ 628,576	$ 950,000	**$ 1,143,000**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 1,103,050	$ 1,143,000
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 1,103,050**	**$ 1,143,000**

WATER ENTERPRISE

Water Sampling

Account Number: 4215
Budget Line Item: 5

Account Description:
Weekly bacteriological sampling and analyses required by the State Water Resources Control Board (SWRCB). Results are submitted to SWRCB via the District's monthly report.

Changes for FY 2026 - 2027:
Removed lead and copper testing of $2,000 until 2028.

Budget Backup

Water Sampling	Quantity	Rate	Total	Allocation	
Weekly Sampling Costs	52	$ 211	$ 10,972	*Water Only*	
Lead and Copper Testing		$ -	$ -	*Water Only*	$2000 in 2028
Disinfection Monitoring	1	$ 3,000	$ 3,000	*Water Only*	
Miscellaneous Testing	1	$ 3,000	$ 3,000	*Water Only*	
Hardness, Nitrate Monitoring	1	$ 3,000	$ 3,000	*Water Only*	
Total			**$ 19,972**		

Rounded To: **$ 20,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Water Sampling	$ 22,000	$ 12,154	$ 16,000	**$ 20,000**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 19,972	$ 20,000
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 19,972**	**$ 20,000**

WATER ENTERPRISE

SWRCB Annual Admin Fee

Account Number: 4220
Budget Line Item: 6

Account Description:
Regulatory fees due to the State Water Resources Control Board, the State Regulatory Agency overseeing community water systems.

Changes for FY 2026 - 2027:
No Change

Budget Backup

SWRCB Annual Admin Fee		Total	Allocation	
Base Fee	$	17,900	*Water Only*	1
Inspections & Compliance Tracking	$	6,500	*Water Only*	
Total	**$**	**24,400**		

Rounded To: $ 24,400

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	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
SWRCB Annual Admin Fee	$ 24,400	$ 21,879	$ 21,879	**$ 24,400**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 24,400	$ 24,400
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 24,400**	**$ 24,400**

WATER ENTERPRISE

Annual Water Quality Report

Account Number: 4225
Budget Line Item: 7

Account Description:
Consumer Confidence Report to District Customers as mandated by the State Water Resources Control Board requirements.

Changes for FY 2026 - 2027:
None

Budget Backup

Annual Water Quality Report		Total	Allocation
Design, Print, and Mailing Costs	$	1,500	*Water Only*
Total	**$**	**1,500**	

Rounded To: **$ 1,500**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Annual Water Quality Report	$ 1,500	$ -	$ 1,500	**$ 1,500**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 1,500	$ 1,500
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 1,500**	**$ 1,500**

WATER ENTERPRISE

Cross Connect Contract Charge

Account Number: 4230
Budget Line Item: 8

Account Description:
Cross Connection Control contract, with the County of Ventura, Environmental Health Department (VCEHD). Required monitoring of backflow devices in the District to insure against cross connections failures between potable and non-potable water systems in the District. Enforcement of CCC compliance remains with the District, however testing and repairs are done by private certified firms.

Changes for FY 2026 - 2027:
New California law requiring backflow devices checked on private property. $8,000 ea year for 10 years. Small increase to cover recording fee.

Budget Backup

Cross Connect Contract Charge	Quantity	Rate	Total	Allocation
Assessments/State of California Req.	1	$ 15,500	$ 15,500	*Water Only*
Quarterly Testing	1	$ 3,000	$ 3,000	*Water Only*
Total			**$ 18,500**	

Rounded To: $ 18,500

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Cross Connect Contract Charge	$ 10,000	$ 2,325	$ 3,900	**$ 18,500**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 3,000	$ 18,500
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 3,000**	**$ 18,500**

WATER ENTERPRISE

Water Repair & Maintenance

Account Number: 4235
Budget Line Item: 9

Account Description:
Costs for routine repairs to water distribution system for both services and materials.

Changes for FY 2026 - 2027:
Increase for service line replacements.

Budget Backup

Water Repair & Maintenance		Total	Allocation
Water Meters	$	12,000	*Water Only*
Water Meter Boxes	$	1,100	*Water Only*
Water Meter Lids	$	800	*Water Only*
Copper Tubing	$	4,000	*Water Only*
Valves	$	12,500	*Water Only*
Couplings & Adapters/Dresser couplings	$	5,500	*Water Only*
Saddles	$	2,500	*Water Only*
Repair clamps	$	2,500	*Water Only*
Tools	$	1,200	*Water Only*
Pipe	$	4,000	*Water Only*
Traffic plates	$	2,500	*Water Only*
No Dez	$	-	*Water Only*
On-Call Emergency Repair	$	20,000	*Water Only*
Backflow Testing	$	1,000	*Water Only*
Concrete	$	2,000	*Water Only*
Service Line Replacements	$	125,000	
Ashphalt	$	2,000	*Water Only*
Total	**$**	**198,600**	

Rounded To: **$ 199,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Water Repair & Maintenance	$ 140,000	$ 75,000	$115,364	**$ 199,000**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 73,600	$ 199,000
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 73,600**	**$ 199,000**

WATER ENTERPRISE

Telemetry

Account Number: 4240
Budget Line Item: 10

Account Description:
Costs for transmitting water consumption data from smart water meters to cloud server through Advanced Metering Infrastructure. Program costs only include half of annual costs. Remaining half is funded by Sewer Enterprise.

Changes for FY 2026 - 2027:
Small increase from vendor.

Budget Backup

Telemetry	Quantity	Rate	Total	Allocation
Monthly Data Costs	12	$ 945	$ 11,340	*Water Only*
Total			**$ 11,340**	

Rounded To: **$ 11,400**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Telemetry	$ 11,100	$ 8,185	$ 11,412	**$ 11,400**

Enterprise Allocation		Calculated	Rounded
Water	100%	$ 11,340	$ 11,400
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 11,340**	**$ 11,400**

SEWER ENTERPRISE

Wastewater Transportation

Account Number: 4260
Budget Line Item: 11

Account Description:
Current rates are in alignment with the new Sewer Use Agreement (A-8503) between the District and the City of Oxnard that became effective January 1, 2023, for Transportation and Treatment.

Changes for FY 2026 - 2027:
Increases in BOD and TSS quantities. Original Numbers were Flow-110, BOD- 200, TSS- 165

Budget Backup

Wastewater Transportation	Quantity	Rate (Average)	Total	Allocation
Flow (mg)	95	$ 1,754	$ 166,658	*Sewer Only*
BOD (lbs)	200	$ 210	$ 42,000	*Sewer Only*
TSS (lbs)	200	$ 280	$ 56,000	*Sewer Only*
District Infrastructure O&M and Depreciation			$ (123,636)	*Sewer Only*
			$ -	*Sewer Only*
Total			**$ 141,022**	

Rounded To: $ 142,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Wastewater Transportation	$ 133,000	$ 47,345	$ 125,000	**$ 142,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	100%	$ 141,022	$ 142,000
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 141,022**	**$ 142,000**

SEWER ENTERPRISE

Sewer Repair & Maintenance

Account Number: 4265
Budget Line Item: 12

Account Description:
Costs for routine repairs to sewage collection system for both services and materials.

Changes for FY 2026 - 2027:
Decrease due to CCTV removed, will be added for next FY. CCTV is done every two years.

Budget Backup

Sewer Repair & Maintenance		Total	Allocation
Safety Equipment & Apparatuses	$	5,000	*Sewer Only*
Plugs	$	1,100	*Sewer Only*
Small generator	$	1,200	*Sewer Only*
Tools for trucks	$	2,000	*Sewer Only*
Saw Blades	$	1,000	*Sewer Only*
Manhole ring and covers	$	4,200	*Sewer Only*
Wastewater Sampling	$	12,020	*Sewer Only*
NASSCO Training	$	3,600	*Sewer Only*
CCTV	$	-	*Sewer Only*
Manhole opening tools	$	600	*Sewer Only*
Wastewater Electrical and Instrumentation	$	10,000	*Sewer Only*
Emergency Repairs	$	10,500	*Sewer Only*
Gravity Line Cleaning	$	32,000	*Sewer Only*
Wetwell & Hot Spot Cleaning	$	18,000	*Sewer Only*
Total	**$**	**101,220**	

Rounded To: **$ 102,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Sewer Repair & Maintenance	$ 137,000	$ 48,828	$ 128,000	**$ 102,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	100%	$ 69,220	$ 102,000
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 69,220**	**$ 102,000**

SEWER ENTERPRISE

Telemetry

Account Number: 4270
Budget Line Item: 13

Account Description:
Costs for communication systems within sewer lift stations, smart meter data transmission, and smart cover satellite communication.

Changes for FY 2026 - 2027:
Small Increase from vendors.

Budget Backup

Telemetry	Months		Rate		Total	Allocation
XiO SCADA Service	1	$	15,000	$	15,000	*Sewer Only*
Smart Cover Service	1	$	8,500	$	8,500	*Sewer Only*
Smart Meter Telemetry	12	$	945	$	11,340	*Sewer Only*
Overages				$	2,000	*Sewer Only*
Total				**$**	**36,840**	

Rounded To: **$ 37,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Telemetry	$ 35,000	$ 29,974	$ 32,686	**$ 37,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	100%	$ 36,840	$ 37,000
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 36,840**	**$ 37,000**

SEWER ENTERPRISE

Power

Account Number: 4275
Budget Line Item: 14

Account Description:
Payments for electricity serving wastewater lift stations.

Changes for FY 2026 - 2027:
No Change

Budget Backup

Power	Quantity	Rate	Total	Allocation
Monthly Electrical Costs	12	$ 2,600	$ 31,200	*Sewer Only*
Total			**$ 31,200**	

Rounded To: **$ 32,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Power	$ 32,000	$ 20,927	$ 28,000	**$ 32,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	100%	$ 31,200	$ 32,000
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 31,200**	**$ 32,000**

TRASH ENTERPRISE

Contract Trash Services

Account Number: 4285
Budget Line Item: 15

Account Description:
Contract trash collection and recycling service payments to EJ Harrion & Sons pursuant to Trash and Disposal Agreement dated April 14, 2022. Also provides for one community clean up event per year and HHW pickup.

Changes for FY 2026 - 2027:
Annual increase of 3.1% .

Budget Backup

Contract Trash Services	Quantity	Rate	Total	Allocation
Monthly Contract Costs	12	$ 59,800	$ 717,600	*Solid Waste Only*
Total			**$ 717,600**	

Rounded To: $ 718,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Contract Trash Services	$ 690,000	$ 454,422	$ 678,634	**$ 718,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	0%	$ -	$ -
Trash	100%	$ 717,600	$ 718,000
Community	0%	$ -	$ -
Total	**100%**	**$ 717,600**	**$ 718,000**

GENERAL

Gasoline

Account Number: 4310
Budget Line Item: 16

Account Description:
Gasoline purchases required to support the daily operation of the District's fleet of four vehicles and backhoe in support of the water, sewer, trash utilities and non-core utility community service programs.

Changes for FY 2026 - 2027:
No Change.

Budget Backup

Gasoline		Total	Allocation
Fuel Costs	$	20,000	*Ops Time*
Total	**$**	**20,000**	

Rounded To: **$ 20,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Gasoline	$ 20,000	$ 11,321	$ 15,500	**$ 20,000**

Enterprise Allocation		Calculated	Rounded
Water	43%	$ 8,600	$ 8,600
Sewer	41%	$ 8,200	$ 8,200
Trash	14%	$ 2,800	$ 2,800
Community	2%	$ 400	$ 400
Total	**100%**	**$ 20,000**	**$ 20,000**

GENERAL

Vehicle Maintenance

Account Number: 4320
Budget Line Item: 17

Account Description:
Vehicle maintenance expenses required to support the daily operation of the District's fleet of three vehicles in support of the water, sewer, trash utilities and non-core utility community service programs.

Changes for FY 2026 - 2027:
No Change

Budget Backup

Vehicle Maintenance		Total	Allocation
Vehicle Repair Costs	$	14,000	*Ops Time*
Total	**$**	**14,000**	

Rounded To: **$ 14,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Vehicle Maintenance	$ 14,000	$ 6,500	$ 14,000	**$ 14,000**

Enterprise Allocation		Calculated	Rounded
Water	43%	$ 6,020	$ 6,020
Sewer	41%	$ 5,740	$ 5,740
Trash	14%	$ 1,960	$ 1,960
Community	2%	$ 280	$ 280
Total	**100%**	**$ 14,000**	**$ 14,000**

GENERAL

Building Security

Account Number: 4330
Budget Line Item: 18

Account Description:
Subscription, service, and maintenance costs related to building alarms and camera systems.

Changes for FY 2026 - 2027:
Small increase from vendor.

Budget Backup

Building Security	Quantity	Rate	Total	Allocation
District Camera Services	1	$ 1,400	$ 1,400	*Equal Distribution*
Total			**$ 1,400**	

Rounded To: **$ 1,400**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Building Security	$ 1,000	$ -	$ -	**$ 1,400**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 462	$ 462
Sewer	34%	$ 476	$ 476
Trash	33%	$ 462	$ 462
Community	0%	$ -	$ -
Total	**100%**	**$ 1,400**	**$ 1,400**

GENERAL

Building Maintenance

Account Number: 4340
Budget Line Item: 19

Account Description:
Maintenance and supply expenses incurred by planned and unplanned repairs and improvements to the District's buildings, small equipment, storage containers and areas.

Changes for FY 2026 - 2027:
Small increase for Janitorial services at new office.

Budget Backup

Building Maintenance		Total	Allocation
Fire Extinguisher Recharge		$ 650	*Equal Distribution*
Electrical & Plumbing Repair		$ 500	*Equal Distribution*
Shipping Container		$ 3,000	*Equal Distribution*
Satelite Yards		$ 4,000	*Equal Distribution*
Janitorial Service	$ -	$ 10,000	*Equal Distribution*
Total		**$ 18,150**	

Rounded To: **$ 19,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Building Maintenance	$ 16,000	$ 13,687	$ 15,000	**$ 19,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 5,990	$ 6,270
Sewer	34%	$ 6,171	$ 6,460
Trash	33%	$ 5,990	$ 6,270
Community	0%	$ -	$ -
Total	**100%**	**$ 18,150**	**$ 19,000**

GENERAL

Signs & Banners

Account Number: 4350
Budget Line Item: 20

Account Description:
Annual maintenance and/or replacement of signs and banners used by the District to inform the beach community about building uses, utility services, special programs, and non-core community services, Community Clean Up Day.

Changes for FY 2026 - 2027:
No change

Budget Backup

Signs & Banners		Total	Allocation	
Signs & Banner Expense	$	3,000	*Equal Distribution*	Done
Total	**$**	**3,000**		

Rounded To: **$ 3,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Signs & Banners	$ 3,000	$ 1,000	$ 3,000	**$ 3,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 990	$ 990
Sewer	34%	$ 1,020	$ 1,020
Trash	33%	$ 990	$ 990
Community	0%	$ -	$ -
Total	**100%**	**$ 3,000**	**$ 3,000**

COMMUNITY SERVICE

Public Landscaping

Account Number: 4360
Budget Line Item: 21

Account Description:
Annual maintenance and/or repair of existing public landscape projects at the Wanda M. Pirkle Community Park and District Office.

Changes for FY 2026 - 2027:
Increase to accomodate annual palm tree trimming

Budget Backup

Public Landscaping			Total	Allocation
Pirkle Park Maintenance	Includes yearly palm tree	$	5,000	*Comm Svc Only*
Auxiliary Yard Maintenance		$	700	*Comm Svc Only*
District Yard Maintenance		$	1,600	*Comm Svc Only*
Total		**$**	**7,300**	

Rounded To: **$ 7,300**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Public Landscaping	$ 5,500	$ 5,056	$ 6,256	**$ 7,300**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	100%	$ 6,600	$ 7,300
Total	**100%**	**$ 6,600**	**$ 7,300**

GENERAL

Employee Workplace Safety

Account Number: 4370
Budget Line Item: 22

Account Description:
Safety supplies and equipment for District personnel (not associated with a specific Enterprise fund), including, but not limited to, steel toe boots for operations department, sun screen & gas protectors.

Changes for FY 2026 - 2027:
None

Budget Backup

Employee Workplace Safety		Total	Allocation
Safety Equipment	$	5,000	*Ops Time*
Total	**$**	**5,000**	

Rounded To: $ 5,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Employee Workplace Safety	$ 5,000	$ 2,200	$ 4,000	**$ 5,000**

Enterprise Allocation		Calculated	Rounded
Water	43%	$ 2,150	$ 2,150
Sewer	41%	$ 2,050	$ 2,050
Trash	14%	$ 700	$ 700
Community	2%	$ 100	$ 100
Total	**100%**	**$ 5,000**	**$ 5,000**

COMMUNITY SERVICE

Emergency Preparedness

Account Number: 4380
Budget Line Item: 23

Account Description:
CPR training for employees.

Changes for FY 2026 - 2027:
Increase for Red Cross charges to train 8 employees.

Budget Backup

Emergency Preparedness		Total	Allocation
Emergency Preparedness-CPR Training	$	3,000	*Comm Svc Only*
Total	**$**	**3,000**	

Rounded To: **$ 3,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Emergency Preparedness	$ 1,500	$ -	$ 2,500	**$ 3,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	100%	$ 3,000	$ 3,000
Total	**100%**	**$ 3,000**	**$ 3,000**

GENERAL

Regular Salaries

Account Number: 4400
Budget Line Item: 24

Account Description:
Regular wage and salary compensation payments for the District's 8 employees: General Manager, Operations Manager, Office Manager, 2 Customer Service Reps and 3 Water/Wastewater workers.

Changes for FY 2026 - 2027:
Budget amount for FY 2025-2026 includes COLA increase of 3%.

Budget Backup

Regular Salaries		Total	Allocation
Staff Salaries	$	965,938	*Staff Time*
Total	**$**	**965,938**	

Rounded To: $ 966,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2020	Projected June 2026	Proposed FY 2026 - 2027
Regular Salaries	$ 901,400	$ 628,000	$ 910,250	**$ 966,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 376,716	$ 376,740
Sewer	40%	$ 386,375	$ 386,400
Trash	19%	$ 183,528	$ 183,540
Community	2%	$ 19,319	$ 19,320
Total	**100%**	**$ 965,938**	**$ 966,000**

GENERAL

Payroll Taxes

Account Number: 4500
Budget Line Item: 25

Account Description:
Employer taxes on personnel and Board wages.

Changes for FY 2026 - 2027:
No Increase

Budget Backup

Payroll Taxes		Total	Allocation
Payroll Taxes	$	18,000	*Staff Time*
Total	**$**	**18,000**	

Rounded To: **$ 18,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Payroll Taxes	$ 18,000	$ 10,000	$ 16,050	**$ 18,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 7,020	$ 7,020
Sewer	40%	$ 7,200	$ 7,200
Trash	19%	$ 3,420	$ 3,420
Community	2%	$ 360	$ 360
Total	**100%**	**$ 18,000**	**$ 18,000**

GENERAL

Group Insurance

Account Number: 4525
Budget Line Item: 26

Account Description:
Medical Insurance provided by CalPERS. Dental, Vision and Life Insurance provided by ACWA/JPIA.

Changes for FY 2026 - 2027:
Estimated Increases for CalPERS & ACWA/JPIA health insurance.

Budget Backup

Group Insurance		Total	Allocation
Insurance Premiums	$	199,000	*Staff Time*
Total	**$**	**199,000**	

Rounded To: $ 199,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Group Insurance	$ 191,000	$ 136,517	$ 183,702	**$ 199,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 77,610	$ 77,610
Sewer	40%	$ 79,600	$ 79,600
Trash	19%	$ 37,810	$ 37,810
Community	2%	$ 3,980	$ 3,980
Total	**100%**	**$ 199,000**	**$ 199,000**

GENERAL

Retirement Benefits

Account Number: 4550
Budget Line Item: 27

Account Description:
This Fiscal Year, CalPERS, 7.75% of employee wages go towards Employer share of CalPERS formula. 4.00% is contributed toward employee 457 plans.

Changes for FY 2026 - 2027:
Calculating lower, CalPERS contributions are basic salary only, Nationwide includes overtime, annual leave payout.

Budget Backup

Retirement Benefits		Total	Allocation
457 Deferred Compensation Employer Share	$	36,155	*Staff Time*
CalPERS Employer Contribution	$	67,600	*Staff Time*
Total	**$**	**103,755**	

Rounded To: **$ 103,800**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Retirement Benefits	$ 99,000	$ 69,000	$ 99,667	**$ 103,800**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 40,464	$ 40,482
Sewer	40%	$ 41,502	$ 41,520
Trash	19%	$ 19,713	$ 19,722
Community	2%	$ 2,075	$ 2,076
Total	**100%**	**$ 103,755**	**$ 103,800**

GENERAL
Uniforms

Account Number: 4575
Budget Line Item: 28

Account Description:
Weekly uniform cleaning and laundry expenses for District staff uniforms and towel service, throw rugs.

Changes for FY 2026 - 2027:
Contracted cost, vendor increase. Includes office carpets.

Budget Backup

Uniforms		Total	Allocation
Cleaning Costs	$	5,700	*Ops Time*
Uniform Replacement	$	2,600	*Ops Time*
Total	**$**	**8,300**	

Rounded To: **$ 8,300**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Uniforms	$ 7,100	$ 6,090	$ 7,468	**$ 8,300**

Enterprise Allocation		Calculated	Rounded
Water	43%	$ 3,569	$ 3,569
Sewer	41%	$ 3,403	$ 3,403
Trash	14%	$ 1,162	$ 1,162
Community	2%	$ 166	$ 166
Total	**100%**	**$ 8,300**	**$ 8,300**

GENERAL

Workers' Comp Insurance

Account Number: 4600
Budget Line Item: 29

Account Description:
Monthly payments to ACW/JPIA Workman's Compensation Insurance based on total wages for employees.

Changes for FY 2026 - 2027:
No Change

Budget Backup

Workers' Comp Insurance		Total	Allocation
Insurance Premium	$	14,000	*Staff Time*
Total	**$**	**14,000**	

Rounded To: **$ 14,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Workers' Comp Insurance	$ 14,000	$ 10,087	$ 13,887	**$ 14,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 5,460	$ 5,460
Sewer	40%	$ 5,600	$ 5,600
Trash	19%	$ 2,660	$ 2,660
Community	2%	$ 280	$ 280
Total	**100%**	**$ 14,000**	**$ 14,000**

GENERAL

Employee Education & Wellness

Account Number: 4650
Budget Line Item: 30

Account Description:
Expenses related to tuition reimbursement programs, general trainings, and conference registration.

Changes for FY 2026 - 2027:
None

Budget Backup

Employee Education & Wellness			Total	Allocation
Represented Employee Tuition Reimbursement	3 @ 3000	$	9,000	*Staff Time*
Wellness Reimbursement		$	4,000	*Staff Time*
Trainings & Continuing Education		$	2,000	*Staff Time*
Conference Registration		$	8,000	*Staff Time*
Total		**$**	**23,000**	

Rounded To: **$ 23,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Employee Education & Wellness	$ 23,000	$ 7,360	$ 12,040	**$ 23,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 8,970	$ 8,970
Sewer	40%	$ 9,200	$ 9,200
Trash	19%	$ 4,370	$ 4,370
Community	2%	$ 460	$ 460
Total	**100%**	**$ 23,000**	**$ 23,000**

GENERAL

Regular Board Payments

Account Number: 5010
Budget Line Item: 31

Account Description:
Boardmember compensation for Regular Board Meetings

Changes for FY 2026 - 2027:
None

Budget Backup

Regular Board Payments		Total	Allocation
Board Compensation	$	9,500	*Staff Time*
Total	**$**	**9,500**	

Rounded To: $ 9,500

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Regular Board Payments	$ 9,500	$ 3,445	$ 7,000	**$ 9,500**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 3,705	$ 3,705
Sewer	40%	$ 3,800	$ 3,800
Trash	19%	$ 1,805	$ 1,805
Community	2%	$ 190	$ 190
Total	**100%**	**$ 9,500**	**$ 9,500**

GENERAL

Special Board Meetings

Account Number: 5020
Budget Line Item: 32

Account Description:
Boardmember compensation for Special Board Meetings and Committee Meetings

Changes for FY 2026 - 2027:
None

Budget Backup

Special Board Meetings		Total	Allocation
Board Compensation	$	4,000	*Staff Time*
Total	**$**	**4,000**	

Rounded To: **$ 4,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Special Board Meetings	$ 4,000	$ 224	$ 1,000	$ 4,000

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 1,560	$ 1,560
Sewer	40%	$ 1,600	$ 1,600
Trash	19%	$ 760	$ 760
Community	2%	$ 80	$ 80
Total	**100%**	**$ 4,000**	**$ 4,000**

GENERAL

Board/ Committee Expenses

Account Number: 5030
Budget Line Item: 33

Account Description:
Board/Committee Meeting Expenses including Hollywood Beach School rental, miscellaneous supplies, Annual Volunteer Luncheon. Includes donation for Veteran's Day Event at Hollywood Beach School, Open House chair and table rental.

Changes for FY 2026 - 2027:
Increase to include Open House.

Budget Backup

Board/ Committee Expenses		Total	Allocation
Meeting Expenses	$	4,000	*Staff Time*
Total	**$**	**4,000**	

Rounded To: **$ 4,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Board/ Committee Expenses	$ 2,000	$ 2,064	$ 2,100	**$ 4,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 1,560	$ 1,560
Sewer	40%	$ 1,600	$ 1,600
Trash	19%	$ 760	$ 760
Community	2%	$ 80	$ 80
Total	**100%**	**$ 4,000**	**$ 4,000**

GENERAL

Board Conferences & Seminars

Account Number: 5040
Budget Line Item: 34

Account Description:
Registration for attendance at conferences including ACWA, CSDA, and various Management seminars.

Changes for FY 2026 - 2027:
None

Budget Backup

Board Conferences & Seminars		Total	Allocation
Registration Costs	$	5,000	*Staff Time*
Total	**$**	**5,000**	

Rounded To: **$ 5,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Board Conferences & Seminars	$ 5,000	$ 1,115	$ 1,500	**$ 5,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 1,950	$ 1,950
Sewer	40%	$ 2,000	$ 2,000
Trash	19%	$ 950	$ 950
Community	2%	$ 100	$ 100
Total	**100%**	**$ 5,000**	**$ 5,000**

GENERAL

Travel & Lodging

Account Number: 5050
Budget Line Item: 35

Account Description:
Employee and Boardmember travel for education and seminars, including reimbursement for mileage and meals.

Changes for FY 2026 - 2027:
None.

Budget Backup

Travel & Lodging		Total	Allocation
Travel Expenses	$	10,000	*Staff Time*
Total	**$**	**10,000**	

Rounded To: **$ 10,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Travel & Lodging	$ 10,000	$ 2,983	$ 5,000	**$ 10,000**

Enterprise Allocation		Calculated	Rounded
Water	39%	$ 3,900	$ 3,900
Sewer	40%	$ 4,000	$ 4,000
Trash	19%	$ 1,900	$ 1,900
Community	2%	$ 200	$ 200
Total	**100%**	**$ 10,000**	**$ 10,000**

GENERAL

District Dues & Memberships

Account Number: 5100
Budget Line Item: 36

Account Description:
Annual payments for the District's membership in organizations.

Changes for FY 2026 - 2027:
Increase in dues from CSDA, ACWA, CASA and LAFCO

Budget Backup

District Dues & Memberships		Total	Allocation
Association of Calfiornia Water Agencies (ACWA)	$	14,000	*Ops Time*
Channel Counties Water Utilities Assoc (CCWUA)	$	100	*Water Only*
American Water Works Assocation (AWWA)	$	600	*Water Only*
Ventura County Special Districts Association (VCSDA)	$	750	*Water Only*
LAFCO (District mandated share of LAFCO expense)	$	4,500	*Equal Distribution*
Association of Water Agencies (AWA)	$	375	*Water Only*
California Special District Assocociation (CSDA)	$	10,000	*Equal Distribution*
California Association of Sanitation Agencies (CASA)	$	3,000	*Sewer Only*
Total	**$**	**33,325**	

Rounded To: **$ 34,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
District Dues & Memberships	$ 32,000	$ 28,948	$ 28,948	**$ 34,000**

Enterprise Allocation		Calculated	Rounded
Water	38%	$ 12,630	$ 12,886
Sewer	41%	$ 13,670	$ 13,947
Trash	20%	$ 6,745	$ 6,882
Community	1%	$ 280	$ 286
Total	**100%**	**$ 33,325**	**$ 34,000**

GENERAL

Office Supplies

Account Number: 5210
Budget Line Item: 37

Account Description:
Office supplies for office and operations including, but not limited to: Printer & fax cartridges, copy paper, checks, printers, monitors, office furniture, etc.

Changes for FY 2026 - 2027:
None

Budget Backup

Office Supplies		Total	Allocation
Supplies	$	10,000	*Equal Distribution*
Total	**$**	**10,000**	

Rounded To: **$ 10,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Office Supplies	$ 10,000	$ 5,800	$ 10,000	**$ 10,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 3,300	$ 3,300
Sewer	34%	$ 3,400	$ 3,400
Trash	33%	$ 3,300	$ 3,300
Community	0%	$ -	$ -
Total	**100%**	**$ 10,000**	**$ 10,000**

GENERAL

On-Line Bill Paying

Account Number: 5215
Budget Line Item: 38

Account Description:
Electronic Billing Software & Support. District is charged on a per-transaction basis from vendor. Costs increase based on vendor rate and adoption by District customers.

Changes for FY 2026 - 2027:
None

Budget Backup

On-Line Bill Paying		Total	Allocation	Done
CUSI / Vanco / IVR	$	4,500	*Revenue Basis*	
Total	**$**	**4,500**		

Rounded To: **$ 4,500**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
On-Line Bill Paying	$ 4,500	$ 2,169	$ 4,000	**$ 4,500**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 1,845	$ 1,845
Sewer	44%	$ 1,980	$ 1,980
Trash	15%	$ 675	$ 675
Community	0%	$ -	$ -
Total	**100%**	**$ 4,500**	**$ 4,500**

GENERAL

Communications

Account Number: 5220
Budget Line Item: 39

Account Description:
Communications services, District website, and advertising.

Changes for FY 2026 - 2027:
Increase in budget to accomodate $9,600 streamline document pro access for website.

Budget Backup

Communications		Total	Allocation
Frontier	$	5,500	*Equal Distribution*
Spectrum TV	$	2,200	*Equal Distribution*
Hughesnet Sattelite	$	-	*Equal Distribution*
Spectrum Internet	**$**	**-**	*Equal Distribution*
AT&T	$	13,200	*Equal Distribution*
Streamline	$	13,800	*Equal Distribution*
Atlantis Utility	$	3,000	*Equal Distribution*
Miscellaneous	$	1,000	*Equal Distribution*
Total	**$**	**38,700**	

Rounded To: **$ 39,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Communications	$ 29,000	$ 29,420	$ 36,831	**$ 39,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 11,781	$ 12,870
Sewer	34%	$ 12,138	$ 13,260
Trash	33%	$ 11,781	$ 12,870
Community	0%	$ -	$ -
Total	**100%**	**$ 35,700**	**$ 39,000**

GENERAL

Printing & Publications

Account Number: 5230
Budget Line Item: 40

Account Description:
Printing and binding expenses for envelopes, letterhead, business cards, billing statements and related envelopes.

Changes for FY 2026 - 2027:
No Change, moving to office statement printing.

Budget Backup

Printing & Publications		Total	Allocation
Printing Expenses	$	6,000	*Equal Distribution*
Total	**$**	**6,000**	

Rounded To: **$ 6,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Printing & Publications	$ 6,000	$ 6,601	$ 6,601	**$ 6,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 1,980	$ 1,980
Sewer	34%	$ 2,040	$ 2,040
Trash	33%	$ 1,980	$ 1,980
Community	0%	$ -	$ -
Total	**100%**	**$ 6,000**	**$ 6,000**

GENERAL

Postage & Shipping

Account Number: 5240
Budget Line Item: 41

Account Description:
Mailing costs for billing statements sent via metered postage and miscellaneous shipping via FedEx and UPS.

Changes for FY 2026 - 2027:
Small increase in postage.

Budget Backup

Postage & Shipping		Total	Allocation
Postage Expenses	$	15,000	*Equal Distribution*
Total	**$**	**15,000**	

Rounded To: **$ 15,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Postage & Shipping	$ 14,000	$ 10,433	$ 14,000	**$ 15,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 4,950	$ 4,950
Sewer	34%	$ 5,100	$ 5,100
Trash	33%	$ 4,950	$ 4,950
Community	0%	$ -	$ -
Total	**100%**	**$ 15,000**	**$ 15,000**

GENERAL

Office Utilities

Account Number: 5260
Budget Line Item: 43

Account Description:
Utility charges for District office.

Changes for FY 2026 - 2027:
Solar installation complete in FY 25-26. SCE charges should be reduced.

Budget Backup

Office Utilities		Total	Allocation
Utilities	$	8,000	*Equal Distribution*
Total	**$**	**8,000**	

Rounded To: **$ 8,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Office Utilities	$ 1,000	$ 5,530	$ 8,000	**$ 8,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 2,640	$ 2,640
Sewer	34%	$ 2,720	$ 2,720
Trash	33%	$ 2,640	$ 2,640
Community	0%	$ -	$ -
Total	**100%**	**$ 8,000**	**$ 8,000**

GENERAL

Office Equipment Maintenance

Account Number: 5290
Budget Line Item: 44

Account Description:
Annual and monthly maintenance contract charges, service and miscellaneous parts and unanticipated repairs for equipment not covered by a contract.

Changes for FY 2026 - 2027:
Small increase from vendors.

Budget Backup

Office Equipment Maintenance		Total	Allocation
Toshiba Maintenance	$	2,500	*Equal Distribution*
Miscellaneous - ScanSnap Scanners	$	750	*Equal Distribution*
Small Printer Maintenance	$	750	*Equal Distribution*
Folding Machine Maintenance	$	3,100	*Equal Distribution*
Total	**$**	**7,100**	

Rounded To: **$ 8,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Office Equipment Maintenance	$ 7,000	$ 5,962	$ 7,100	**$ 8,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 2,096	$ 2,640
Sewer	34%	$ 2,159	$ 2,720
Trash	33%	$ 2,096	$ 2,640
Community	0%	$ -	$ -
Total	**100%**	**$ 6,350**	**$ 8,000**

GENERAL

General Capital Replacement

Account Number: 5295
Budget Line Item: 45

Account Description:
Capital Replacement for small equipment items, under $15,000.

Changes for FY 2026 - 2027:
Solar and Furniture are completed. Item will return to $8,000

Budget Backup

Gener	Unit Cost	Total	Allocation
Small Equipment	$ 8,000	$ 8,000	*Equal Distribution*
Solar	$ -	$ -	*Rev. Water/Sewer*
Equipment/Furniture	$ -	$ -	*Rev. Water/Sewer*
		$ -	*Equal Distribution*
Total		**$ 8,000**	

Rounded To: **$ 8,000**

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	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
General Capital Replacement	$ 8,000	$ -	$ -	**$ 8,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 2,640	$ 2,640
Sewer	34%	$ 2,720	$ 2,720
Trash	33%	$ 2,640	$ 2,640
Community	0%	$ -	$ -
Total	**100%**	**$ 8,000**	**$ 8,000**

GENERAL
Insurance

Account Number: 5400
Budget Line Item: 46

Account Description:
Property and general liability insurance through Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA). ACWA/JPIA has sent out notices of intent to raise premiums on all insurances by 10%.

Changes for FY 2026 - 2027:
Increase in Premiums.

Budget Backup

Insurance		Total	Allocation
Cyber Liability	$	1,650	*Revenue Basis*
General Liability	$	38,610	*Revenue Basis*
Property and Flood Insurance	$	17,400	*Revenue Basis*
Fidelity Bond Coverage	$	2,000	*Revenue Basis*
Total	**$**	**58,010**	

Rounded To: **$ 59,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Insurance	$ 57,000	$ 56,386	$ 56,386	**$ 59,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 23,784	$ 24,190
Sewer	44%	$ 25,524	$ 25,960
Trash	15%	$ 8,702	$ 8,850
Community	0%	$ -	$ -
Total	**100%**	**$ 58,010**	**$ 59,000**

GENERAL

Legal Services

Account Number: 5510
Budget Line Item: 47

Account Description:
Professional legal services for District Counsel and Special Counsel.

Changes for FY 2026 - 2027:
No Change. Special Counsel now co-representing PHWA. Work will still need to be done solely on behalf of District.

Budget Backup

Legal Services		Total	Allocation
A to Z Law - District Counsel	$	13,000	*Revenue Basis*
Hollister & Brace - Special Counsel	$	60,000	*Water Only*
Total	**$**	**73,000**	

Rounded To: **$ 73,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Legal Services	$ 73,000	$ 27,462	$ 50,000	**$ 73,000**

Enterprise Allocation		Calculated	Rounded
Water	89%	$ 65,330	$ 65,330
Sewer	8%	$ 5,720	$ 5,720
Trash	3%	$ 1,950	$ 1,950
Community	0%	$ -	$ -
Total	**100%**	**$ 73,000**	**$ 73,000**

GENERAL

Accounting Services

Account Number: 5520
Budget Line Item: 48

Account Description:
Accounting services including staff training and support, budget preparation, audit preparation and review, bond issues, LGFA preparation, 1099's, refinancing, contract analysis, maintain fixed asset records, etc.

Changes for FY 2026 - 2027:
None

Budget Backup

Accounting Services		Total	Allocation
Soares, Sandall, Bernacchi & Petrovich, LLP	$	30,000	*Revenue Basis*
Annual Audit	$	27,500	*Revenue Basis*
Total	**$**	**57,500**	

Rounded To: $ 58,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Accounting Services	$ 58,000	$ 45,500	$ 58,000	**$ 58,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 23,575	$ 23,780
Sewer	44%	$ 25,300	$ 25,520
Trash	15%	$ 8,625	$ 8,700
Community	0%	$ -	$ -
Total	**100%**	**$ 57,500**	**$ 58,000**

GENERAL

Computer Services & Subscriptions

Account Number: 5530
Budget Line Item: 49

Account Description:
Professional IT-related services and software subscriptions.

Changes for FY 2026 - 2027:
Increase for ESRI and UB4-new CUSI billing software.

Budget Backup

Computer Services & Subscriptions		Total	Allocation
ESRI	$	5,300	*Revenue Basis*
IAG	$	12,000	*Revenue Basis*
Asset Management Program/Novotx	$	17,000	*Revenue Basis*
CUSI Annual Support/Cloud Jumper Subscriptions/UB4	$	28,000	*Revenue Basis*
Antivirus & Web Security	$	1,000	*Revenue Basis*
Adobe	$	2,500	*Revenue Basis*
Microsoft	$	6,000	*Revenue Basis*
Outside IT Services and Consulting/Computer Purchase	$	3,000	*Revenue Basis*
Total	**$**	**74,800**	

Rounded To: **$ 75,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Computer Services & Subscriptions	$ 65,000	$ 41,150	$ 69,150	**$ 75,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 11,480	$ 30,750
Sewer	44%	$ 12,320	$ 33,000
Trash	15%	$ 4,200	$ 11,250
Community	0%	$ -	$ -
Total	**100%**	**$ 28,000**	**$ 75,000**

GENERAL

Engineering Services

Account Number: 5540
Budget Line Item: 50

Account Description:
Professional Engineering Consulting Services not associated with an identified project in the Capital Improvement Program Budget. Fiscal Year Board approved increase to $75,000

Changes for FY 2026 - 2027:
None

Budget Backup

Engineering Services		Total	Allocation
MKN and Associates	$	75,000	*Revenue Basis*
			Revenue Basis
Total	**$**	**75,000**	

Rounded To: **$ 75,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Engineering Services	$ 75,000	$ 40,724	$ 50,000	**$ 75,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 30,750	$ 30,750
Sewer	44%	$ 33,000	$ 33,000
Trash	15%	$ 11,250	$ 11,250
Community	0%	$ -	$ -
Total	**100%**	**$ 75,000**	**$ 75,000**

GENERAL

Bank & Trustee Fees

Account Number: 5560
Budget Line Item: 51

Account Description:
Bank and Trustee Fees, Urban Futures and Wilmington

Changes for FY 2026 - 2027:
None

Budget Backup

Bank & Trustee Fees		Total	Allocation
Expenses	$	4,000	*Revenue Basis*
Total	**$**	**4,000**	

Rounded To: **$ 4,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Bank & Trustee Fees	$ 4,000	$ 2,500	$ 3,912	**$ 4,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 1,640	$ 1,640
Sewer	44%	$ 1,760	$ 1,760
Trash	15%	$ 600	$ 600
Community	0%	$ -	$ -
Total	**100%**	**$ 4,000**	**$ 4,000**

GENERAL

Other Professional Services

Account Number: 5565
Budget Line Item: 52

Account Description:
Professional services, including, but not limited to: framing, large format scanning, specialty printing, shredding, appraisals, various studies as needed and consultants.

Changes for FY 2026 - 2027:
Decrease, no rate study.

Budget Backup

Other Professional Services		Total	Allocation
Rate Study done every 5 years	$	-	*Revenue Basis*
Expenses	$	10,000	*Revenue Basis*
Total	**$**	**10,000**	

Rounded To: **$ 10,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Other Professional Services	$ 90,000	$ 45,965	$ 50,000	**$ 10,000**

Enterprise Allocation		Calculated	Rounded
Water	41%	$ 34,850	$ 34,850
Sewer	44%	$ 37,400	$ 37,400
Trash	15%	$ 12,750	$ 12,750
Community	0%	$ -	$ -
Total	**100%**	**$ -**	**$ 85,000**

GENERAL

Legal Notices Publication

Account Number: 5600
Budget Line Item: 53

Account Description:
Expenses incurred by public legal notices as required by State Law.

Changes for FY 2026 - 2027:
Publications are higher in election years and lower in non-election years. 2026 is a Election Year.

Budget Backup

Legal Notices Publication		Total	Allocation	
Public Notices	$	1,500	*Equal Distribution*	
Board Elections	$	3,000	*Equal Distribution*	2026 Election
Ordinances and Notifications	$	1,000	*Equal Distribution*	
Total	**$**	**5,500**		

Rounded To: **$ 6,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Legal Notices Publication	$ 3,000	$ 137	$ 500	**$ 6,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 495	$ 1,980
Sewer	34%	$ 510	$ 2,040
Trash	33%	$ 495	$ 1,980
Community	0%	$ -	$ -
Total	**100%**	**$ 1,500**	**$ 6,000**

GENERAL

Public Information & Outreach

Account Number: 5650
Budget Line Item: 54

Account Description:
Customer Outreach and Public Information Costs

Changes for FY 2026 - 2027:
Increase for Annual Open House.

Budget Backup

Public Information & Outreach		Total	Allocation
Website Domain Fee	$	180	*Equal Distribution*
Additional Mailer	$	1,400	*Equal Distribution*
Graphic Design Services for Outreach Materials	$	1,500	*Equal Distribution*
Social Media Ad Buys	$	-	*Equal Distribution*
Open House for Residents	$	3,500	*Equal Distribution*
Miscellaneous Records Management	$	-	*Equal Distribution*
General Notification Costs	$	1,600	*Equal Distribution*
Total	**$**	**8,180**	

Rounded To: **$ 9,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Public Information & Outreach	$ 5,000	$ 6,570	$ 6,570	**$ 9,000**

Enterprise Allocation		Calculated	Rounded
Water	33%	$ 59	$ 2,970
Sewer	34%	$ 61	$ 3,060
Trash	33%	$ 59	$ 2,970
Community	0%	$ -	$ -
Total	**100%**	**$ 180**	**$ 9,000**

NON-RATE REVENUE

Interest Earnings

Account Number: 6100
Budget Line Item: 55

Account Description:
Interest income from fund balances held with County Fund and California Class. Earnings are allocated at the end of the fiscal year based on interest earned by each Enterprise.

Changes for FY 2026 - 2027:
Dropping interest rates.

Budget Backup

Interest Earnings		Total	Allocation
Interest Earnings	$	240,000	*Interest Earnings*
Total	**$**	**240,000**	

Rounded To: **$ 240,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2021	Projected June 2026	Proposed FY 2026 - 2027
Interest Earnings	$ 300,000	$ 178,837	$ 270,000	**$ 240,000**

Enterprise Allocation		Calculated	Rounded
Water	35%	$ 84,000	$ 84,000
Sewer	55%	$ 132,000	$ 132,000
Trash	10%	$ 24,000	$ 24,000
Community	0%	$ -	$ -
Total	**100%**	**$ 240,000**	**$ 240,000**

NON-RATE REVENUE

Penalty Revenue

Account Number: 6200
Budget Line Item: 56

Account Description:
Revenue generated from late and delinquent payments.

Changes for FY 2026 - 2027:
Small Increase

Budget Backup

Penalty Revenue		Total	Allocation
Late Payment Revenue	$	33,000	*Custom 3*
Total	**$**	**33,000**	

Rounded To: **$ 33,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Penalty Revenue	$ 32,000	$ 19,785	$ 32,917	**$ 33,000**

Enterprise Allocation		Calculated	Rounded
Water	10%	$ 3,300	$ 3,300
Sewer	10%	$ 3,300	$ 3,300
Trash	10%	$ 3,300	$ 3,300
Community	70%	$ 23,100	$ 23,100
Total	**100%**	**$ 33,000**	**$ 33,000**

NON-RATE REVENUE

Secured & Unsecured Taxes

Account Number: 6320
Budget Line Item: 57

Account Description:
District's portion of .05% Ad Valorem Property Tax collected from properties within District's service area. Funds are held by County of Ventura.

Changes for FY 2026 - 2027:
Any increase in this line item is due to property tax increases collected by the County.

Budget Backup

Secured & Unsecured Taxes		Total	Allocation
Tax Income	$	117,000	*Comm Svc Only*
Total	**$**	**117,000**	

Rounded To: **$ 117,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Secured & Unsecured Taxes	$ 115,000	$ 62,544	$ 115,000	**$ 117,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	0%	$ -	$ -
Trash	0%	$ -	$ -
Community	100%	$ 117,000	$ 117,000
Total	**100%**	**$ 117,000**	**$ 117,000**

DEBT SERVICE

2012 Water Revenue Bonds

Account Number: 2805
Budget Line Item: 58

Account Description:
Annual debt service for 2012 Water Revenue Bonds, initially issued for District's capacity share in PHWA. Debt service set to retire in FY 2021 - 2022. Payments are based on a predetermined debt schedule for the life of the bond.

Changes for FY 2026 - 2027:
This Bond is paid in full.

Budget Backup

2012 Water Revenue Bonds	Total	Allocation
Certificate of Participation	$ 10	*Water Only*
Total	**$ 10**	

Rounded To: **$ 10**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
2012 Water Revenue Bonds	$ -	$ -	$ -	**$ 10**
				Final Pymt.

DEBT SERVICE

2016 Sewer Refunding Bonds

Account Number: 2855
Budget Line Item: 59

Account Description:
Annual debt service for 2016 Sewer Bonds. Payments are based on a predetermined debt schedule for the life of the bond until 2032. Bonds initially issued for rehabilitation of sewer forcemain along Victoria and Channel Islands Boulevard.

Changes for FY 2026 - 2027:
Bonds Payments are on a set schedule.

Budget Backup

2016 Sewer Refunding Bonds		Total	Allocation
Debt Service	$	200,000	*Sewer Only*
Total	**$**	**200,000**	

Rounded To: $ 200,000

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
2016 Sewer Refunding Bonds	$ 200,000	$ 158,166	$ 183,731	**$ 200,000**

Enterprise Allocation		Calculated	Rounded
Water	0%	$ -	$ -
Sewer	100%	$ 200,000	$ 200,000
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 200,000**	**$ 200,000**

DEBT SERVICE

CSDA Loan - Smart Meter Project

Account Number: 2855
Budget Line Item: 60

Account Description:
Annual debt service for Smart Meter Project loan through CSDA Financing Corp. Total loan amount of $700,000 is set at a 10-year term beginning in FY 2020 and expiring in FY 2029 at an interest rate of 3.4%.

Changes for FY 2026 - 2027:
Loan payments are on a set schedule.

Budget Backup

CSDA Loan - Smart Meter Project		Total	Allocation
Debt Service	$	84,807	*Rev. Water/Sewer*
Total	**$**	**84,807**	

Rounded To: **$ 85,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
CSDA Loan - Smart Meter Project	$ 85,000	$ 85,000	$ 85,000	**$ 85,000**

Enterprise Allocation		Calculated	Rounded
Water	49%	$ 41,131	$ 41,225
Sewer	52%	$ 43,676	$ 43,775
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 84,807**	**$ 85,000**

OTHER

Allocation of Community Service

Account Number: N/A
Budget Line Item: 61

Account Description:
Funds required from each Enterprise to fund Community Service activities.

Changes for FY 2026 - 2027:
None

Budget Backup

Allocation of Community Service		Total	Allocation
Required Allocation	$	1,000	*Rev. Water/Sewer*
Total	**$**	**1,000**	

Rounded To: **$ 1,000**

	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Proposed FY 2026 - 2027
Allocation of Community Service	$ 1,000	$ -	$ -	**$ 1,000**

Enterprise Allocation		Calculated	Rounded
Water	49%	$ 485	$ 485
Sewer	52%	$ 515	$ 515
Trash	0%	$ -	$ -
Community	0%	$ -	$ -
Total	**100%**	**$ 1,000**	**$ 1,000**

Channel Islands Beach Community Services District Salary Step Increases

Annual Step Adjustment: MOU	5%	
Draft 6-9-26 date of Bd meeting		2026-2027 FY
		7-1-26 to 6-30-27
COLA ADJUSTMENT		3.40%
Effective 7-1-26		
	FY 2025-2026	**FY 2026-2027**
Customer Service Admin Asst I		
Step A-Hourly	$21.96	$22.71
Step B-Hourly	$23.06	$23.84
Step C-Hourly	$24.22	$25.04
Step D-Hourly	$25.42	$26.28
Step E-Hourly	$26.69	$27.60
Customer Service Admin Asst II		
Step A-Hourly	$28.03	$28.98
Step B-Hourly	$29.43	$30.43
Step C-Hourly	$30.90	$31.95
Step D-Hourly	$32.43	$33.53
Step E-Hourly	$34.06	$35.22
Clerk of the Board/Admin/Lead Customer Serv.		
Step A-Hourly	$42.12	$43.55
Step B-Hourly	$44.23	$45.73
Step C-Hourly	$46.42	$48.00
Water & Wastewater Operator I		
Step A-Hourly	$25.53	$26.40
Step B-Hourly	$26.80	$27.71
Step C-Hourly	$28.14	$29.10
Step D-Hourly	$29.55	$30.55
Step E-Hourly	$31.04	$32.10
Water & Wastewater Operator II		
Step A-Hourly	$32.59	$33.70
Step B-Hourly	$34.22	$35.38
Step C-Hourly	$35.93	$37.15
Step D-Hourly	$37.72	$39.00
Step E-Hourly	$39.62	$40.97
Water & Wastewater Operator II / Equip.Operator		
Step A-Hourly	$37.75	$39.03
Step B-Hourly	$39.63	$40.98
Step C-Hourly	$41.61	$43.02

Lead Water & Wastewater Operator		
Step A-Hourly	$44.92	$46.45
Step B-Hourly	$47.16	$48.76
Step C-Hourly	$49.52	$51.20

General Manager	Effective 7-8-26	FY 2025-2026	
Minimum-Annually	3.40%	$117,307.00	Range
Maximum-Annually	$172,604.17	$177,800.00	

Annually

Operations Manager	Effective 3.4% 7-1-26	FY 2025-2026	
Minimum-Annually	Effective 3% 6-15-26	$99,800.00	Range
Maximum-Annually	$143,970.56	$144,500.00	

Annually

Office Manager	Effective 3.4% 7-1-26	FY 2025-2026	
Minimum-Annually	Effective 3% 6-30-26	$99,800.00	Range
Maximum-Annually	$131,230.92	$131,230.92	

DRAFT

FY 2026-2027 CAPITAL IMPROVEMENT PROGRAM

Line	Project No.	Capital Project	Water	Sewer	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	5-Year Total
1	CI 101	Easement Risk Mitigation Projects	100%				$650,000	$500,000		$1,150,000
3	CI 103	PHWA Improvements	100%		$50,000	$215,600				$265,600
4	CI 104	Water Distribution Improvements	100%		$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
5	CI 105	Valve Replacement	100%		$40,000	$40,000	$40,000	$40,000	$40,000	$200,000
6	CI 106	Water Supply Upgrades	100%			$25,000				$25,000
7	CI 107	Long Term Water Supply Planning	100%							$0
8	CI 108	Fire Flow Improvements	100%							$0
9	CI 109	Harbor Well Demolition	100%		$140,000					$140,000
10	CI 201	I&I Reduction- Main & Manhole Impr.		100%		$30,000	$270,000			$300,000
11	CI 202	Sewer Lift Station and PS Rehab		100%	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
12	CI 203	Sewer Combination Truck		100%	$500,000					$500,000
13	CI 204	Pump Station B Replacement		100%						$0
15	CI 205	Oxnard Wastewater Plant Impr.		100%		$1,500,000				$1,500,000
16	CI 206	CCTV Video Inspection Program		100%						$0
19	CI 403	Vehicle Replacement Program	50%	50%	$180,000			$40,000		$220,000
		Water			$370,000	$330,600	$740,000	$90,000	$90,000	$1,620,600
		Sewer			$640,000	$1,580,000	$320,000	$70,000	$50,000	$2,660,000
		Trash			$0		$0	$0	$0	$0
		Total			**$1,010,000**	**$1,910,600**	**$1,060,000**	**$160,000**	**$140,000**	**$4,280,600**

Water Enterprise

Beginning Capital Reserve Balance (Audit Report 5.12.26)	$964,800
Expected Contributions for FYE 2027	$376,299
Planned Capital Expenditures	-$370,000
Ending Capital Reserve Balance	$971,099
Minimum Capital Reserve Balance	$327,549

Sewer Enterprise

Beginning Capital Reserve Balance (Audit Report 5.12.26)	$3,082,178
Expected Contributions for FYE 2027	$371,729
Planned Capital Expenditures	-$640,000
Ending Capital Reserve Balance	$2,813,907
Minimum Capital Reserve Balance	$295,436