

Board of Directors:

SUSIE KOESTERER, President
ELLEN SPIEGEL, Vice President
MARCIA MARCUS, Director
KRISTINA BREWER, Director
BOB NAST, Director

JARED BOUCHARD
General Manager

353 Santa Monica Drive • Channel Islands Beach, CA 93035-4473 • (805) 985-6021 • FAX (805) 985-7156
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BOARD OF DIRECTORS SPECIAL BOARD MEETING NOTICE & AGENDA

NOTICE IS HEREBY GIVEN that the Board of Directors of the Channel Islands Beach Community Services District will hold A Special Meeting beginning at 6:00 PM on Tuesday, April 25, 2017. The Meeting will be held at the District Office Conference Room, 353 Santa Monica Drive, Channel Islands Beach, CA, 93035. The Agenda is as follows:

A. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE:

B. PUBLIC COMMENTS: Opportunity for members of the public to address the Board on matters under the purview of the District and which are not on the agenda. (Time limit 3 minutes per speaker)

C. CONSENT CALENDAR:

1. Approve the Agenda Order
2. Financial Reports:
 - a. None
3. Operations & Maintenance Report –
 - a. None
4. Minutes
 - a. April 11, 2017
5. Authorize customer request for relief from water charges due to leaks on the property consistent with Resolution 16-06 - None

D. ACTION CALENDAR:

1. Receive update presentation on the Districts adopted Financial Plan
Recommendation: No action required – Receive the Presentation
2. Budget Workshop: Review 2017/18 Proposed Budget and Rates
Recommendation: Review the proposed budget and make modifications as appropriate
3. Authorize minor amendment to the MOU with SEIU represented employees.

Recommendation: Approve the amendment retroactively to July 1, 2016

E. INFORMATION CALENDAR

1. Report from Board Members of any meeting or conference where compensation from the District for attendance was received.

F. BOARD MEMBER COMMENTS

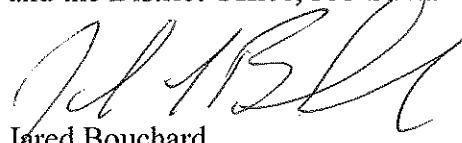
G. GENERAL COUNSEL & GENERAL MANAGER COMMENTS

H. CLOSED SESSION

1. **CONFERENCE WITH LEGAL COUNSEL** - Regarding evaluation of performance, discipline or dismissal of public employees in accordance with Government Code Section 54957.
1 employee District General Manager

AGENDA POSTING CERTIFICATION

This agenda was posted Friday, April 21, 2017 by 5:00 PM. The agenda is posted at the District Office and three public notice bulletin boards, which are accessible 24 hours per day. The locations include: Hollywood Beach School, 4000 Sunset, Corner Store, 2425 Roosevelt Blvd. and the District Office, 353 Santa Monica Drive, Channel Islands Beach, CA 93035.



Jared Bouchard
General Manager

REQUESTS FOR DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, IN ORDER TO ATTEND OR PARTICIPATE IN A MEETING, SHOULD BE MADE TO THE SECRETARY OF THE BOARD IN ADVANCE OF THE MEETING TO ENSURE THE AVAILABILITY OF REQUESTED SERVICE OR ACCOMODATION. NOTICES, AGENDAS AND PUBLIC DOCUMENTS RELATED TO THE BOARD MEETINGS CAN BE MADE AVAILABLE IN ALTERNATIVE FORMAT UPON REQUEST.

MINUTES OF THE
CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING, April 11, 2016

A. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE:

Vice President Spiegel called the meeting to order at 7:00 PM and led everyone in attendance in the Pledge of Allegiance. In attendance, Director Marcus, Director Brewer, Director Nast, General Counsel, John Mathews, General Manager, Jared Bouchard and Office Manager, CJ Dillon.

President Koesterer was absent.

B. PUBLIC COMMENTS:

CHP Officer Kevin Denharder told the Board the area has been relatively quiet. He said they have had the radar trailer in the area to remind people of their speed. The Board and Officer discussed long term parked oversize vehicles, such as motor homes.

C. CONSENT CALENDAR:

Director Marcus moved to approve the Consent Calendar with the correction in the minutes provided by Director Brewer. Director Nast seconded the motion. The motion passed unanimously.

Marcus, Spiegel, Brewer and Nast 4 - Yes 0 - No

D. ACTION CALENDAR

1. Budget Workshop Review 2017/2018 Proposed Budget and Proposed Rates

The General Manager presented the Board with a brief explanation of how to read and understand the Proposed Budget. He went over the Water, Waste Water and Trash enterprises in depth. The Board and the General Manager engaged in a short discussion over different line items.

The revenues for the current 2016/2017 fiscal year are lower than expected, due to lower water usage and no increase in City of Oxnard's waste water rates. The General Manager asked the Board to choose between two different Budget presentations. One that displayed the Capital Replacement using the Rate Stabilization Fund or reduce the Capital Replacement fund with the amount that the District will be able to fund.

After a lengthy discussion, Director Brewer said she preferred the second Budget option, titled V-2. The other Board members agreed.

No action was taken during this workshop.

2. Consider Resolution 17-01, Writing Off Water Usage Tier Rate Charges on 85 Specific Accounts and Authorizing the General Manager to Approve Additional Write offs when Appropriate and in the Financial Best Interest of the District

Mr. Bouchard explained to the Board that after 5 months of the new rates in use, it was discovered that the usage charge to the user type: single family residence with one (1) accessory unit were calculating incorrectly. This affected approximately 70 customers with an approximate loss of \$750.00. The resolution will allow the General Manager to decide whether to pursue the money or "write off" the amount up to \$1,500.00 depending on the cost effectiveness of Staff time. The current \$750.00 loss has been considered and recommended for write-off.

Director Marcus moved to Approve Resolution 17-01 with Paragraph 6 of the Resolution removed. Vice President Spiegel seconded the motion and the motion passed unanimously.

Marcus, Spiegel, Brewer and Nast 4- Yes 0 - No Koesterer - Absent

E. INFORMATION CALENDAR:

1. Report from Board Member of any meeting or conference where compensation from the District for attendance was received.

None

F. BOARD MEMBER COMMENTS:

Director Nast told the Board he wrote Julie Brownley regarding the Steel Head Trout and got a response that basically said not to expect this situation to change anytime soon.

Director Marcus announced the County installed a "dead end" sign on her street and it has been very effective in stopping through traffic.

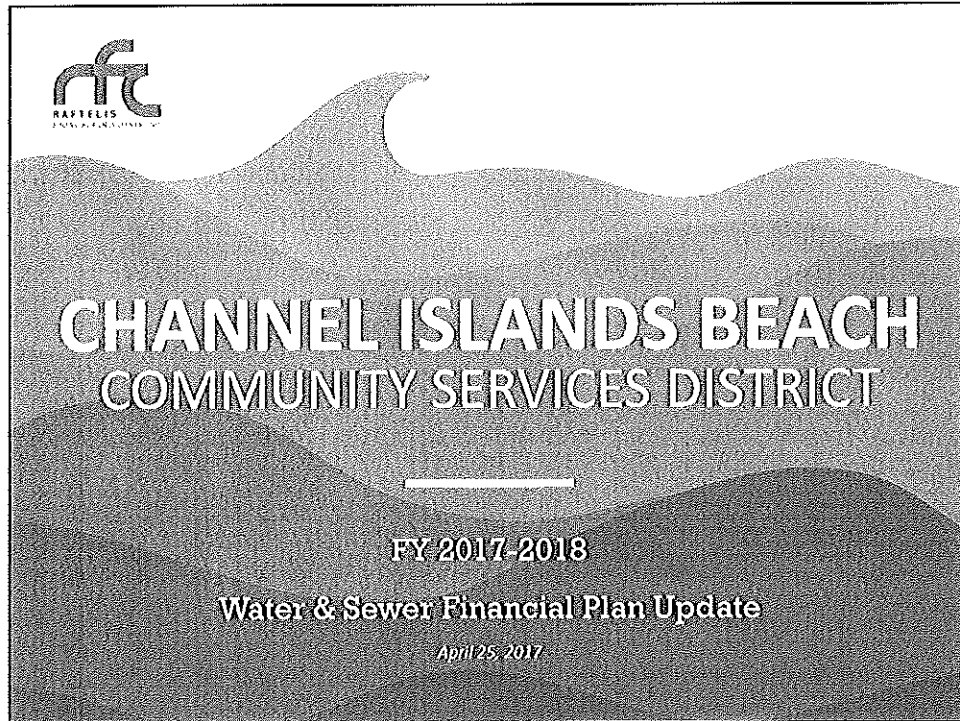
G. GENERAL COUNSEL & GENERAL MANAGER COMMENTS:

Mr. Mathews reported that he is still working through the SIGMA process which is proving to be lengthy and difficult. He noted that small District's don't get the recognition they deserve for all the work they get and encouraged letter writing even if it doesn't have an impact on the outcome. It still shows involvement and opinions.

The General Manager announced that Mr. Mathews and he will be attending a meeting regarding the Santa Felicia Dam where the topic will be the new construction of an expanded spillway.

The Board Meeting adjourned at 8:34 PM.

Ellen Spiegel, Vice President



AGENDA

- Purpose of Financial Plan Update
- Water Enterprise
 - Recap of changes from 2016 Study
 - Revised CIP and Ending fund balances
- Sewer Enterprise
 - Recap of changes from 2016 Study
 - Revised CIP and Ending fund balances
- Next Steps

EVENTS SINCE LAST RATE ADOPTION

Event	Date
Board adopts new rates/structure	August 9, 2016
New rates became effective	October 15, 2016
Oxnard's Measure M approved by voters	November 2016
Oxnard approves annual 5.25% sewer rate increases	February 2017
State declares drought emergency over	April 7, 2017
Presentation of Financial Plan Update	April 25, 2017
Revenue adjustment effective	July 1, 2017


PURPOSE OF FINANCIAL PLAN UPDATE

- Provide an updated financial outlook based on new factors or conditions
- Examples include:
 - Changes to operating and maintenance costs
 - Water use trends
 - Changes to ancillary revenues
 - Emerging capital needs
 - Agreements with regional partners

Water Enterprise


ADOPTED FINANCIAL POLICIES

Reserve	Policy
Operating	90 Days of Operating Budget
Rate Stabilization	10% of Operating Budget
Capital Reserve	3.5% of Asset Value

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ADOPTED REVENUE ADJUSTMENTS

Revenue Adjustments	Water
FY 2017 (10/15/2016)	10%
FY 2018 (7/1/2017)	8%
FY 2019 (7/1/2018)	5%
FY 2020 (7/1/2019)	3%
FY 2021 (7/1/2020)	3%


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REVISED RESIDENTIAL TIER STRUCTURE

Single Family Residential	Old Tier Widths	New Tier Widths
Tier 1	0 – 5 hcf	0 – 5 hcf
Tier 2	6 – 12 hcf	6 – 8 hcf
Tier 3	13+ hcf	8+ hcf

MFR will utilize same tier rationale as SFR on a per dwelling unit basis.

MFR	Rationale	Use
Tier 1	Average MFR winter use	4 hcf
Tier 2	Target 15% of use for Tier 3	6 hcf
Tier 3		

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WATER USE TRENDS

	FY 2016/2017	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021
Previous Study	451 AF	464 AF	464 AF	464 AF	464 AF
Current Study	433 AF	433 AF	433 AF	433 AF	433 AF

- Current trends are showing 20 – 30 AF less sales than previously projected
- Less usage at Tier 2 and 3 prices (higher revenue water)
- Net loss of about \$30K per year
- District’s water revenues are 58% fixed
 - less prone to volatile revenue swings in drought conditions

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ORIGINAL CIP INVESTMENT

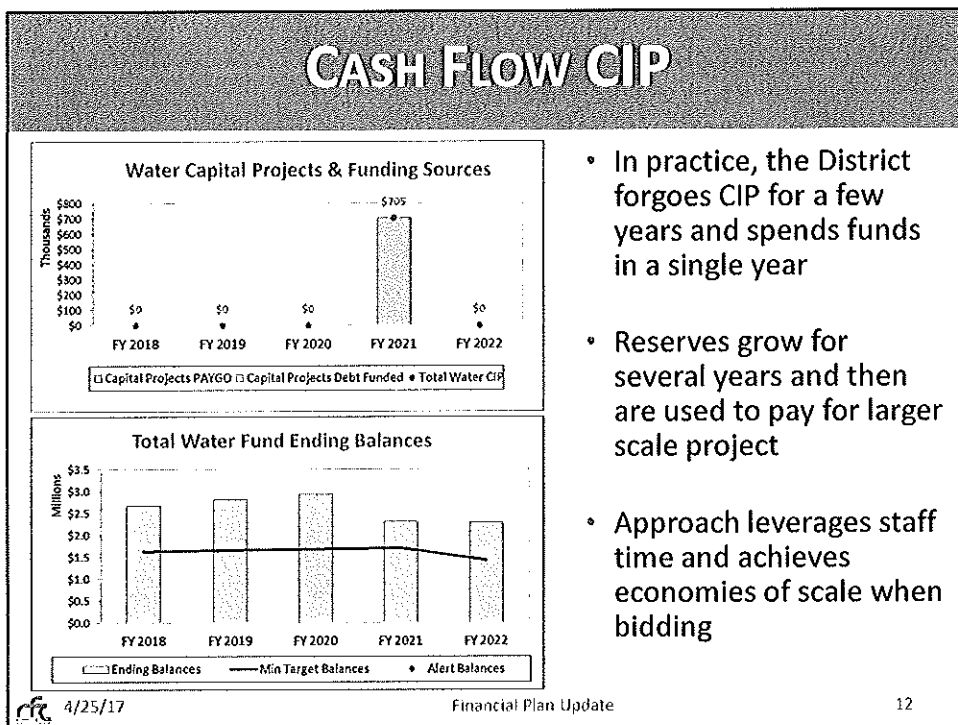
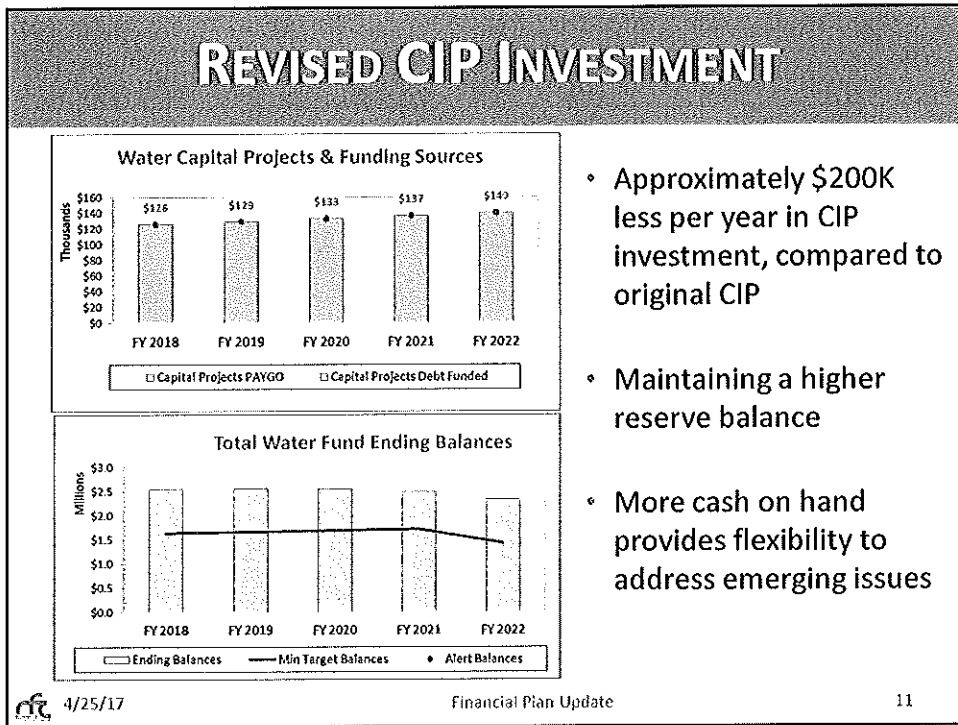
Fiscal Year	PSR Capital Projects Funded	PSR Capital Projects Debt Funded	Total Water CIP
FYE 2017	~\$331	~\$331	~\$662
FYE 2018	~\$343	~\$343	~\$686
FYE 2019	~\$339	~\$339	~\$678
FYE 2020	~\$319	~\$319	~\$638
FYE 2021	~\$320	~\$320	~\$640

- Annual CIP investment is between \$320K - \$360K
- Reserves are marginally above minimum target balance

Fiscal Year	Ending Balances	Min Target Balances	Alert Balances
FYE 2017	~\$2.40	~\$1.80	~\$1.80
FYE 2018	~\$2.10	~\$1.80	~\$1.80
FYE 2019	~\$1.90	~\$1.80	~\$1.80
FYE 2020	~\$1.80	~\$1.80	~\$1.80
FYE 2021	~\$1.60	~\$1.80	~\$1.80

- Actively drawing on reserves to fund CIP

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PREPARING FOR UNCERTAINTIES

- Revised approach to CIP spending provides financial flexibility for District to address current uncertainties
 - Emergency Ordinance E
 - Permanent conservation mandates by SWRCB
 - Potential (non) rebound of residential water use habits

Sewer Enterprise

ADOPTED FINANCIAL POLICIES


Reserve	Policy
Operating	90 Days of Operating Budget
Rate Stabilization	10% of Operating Budget
Capital Reserve	3.5% of Asset Value

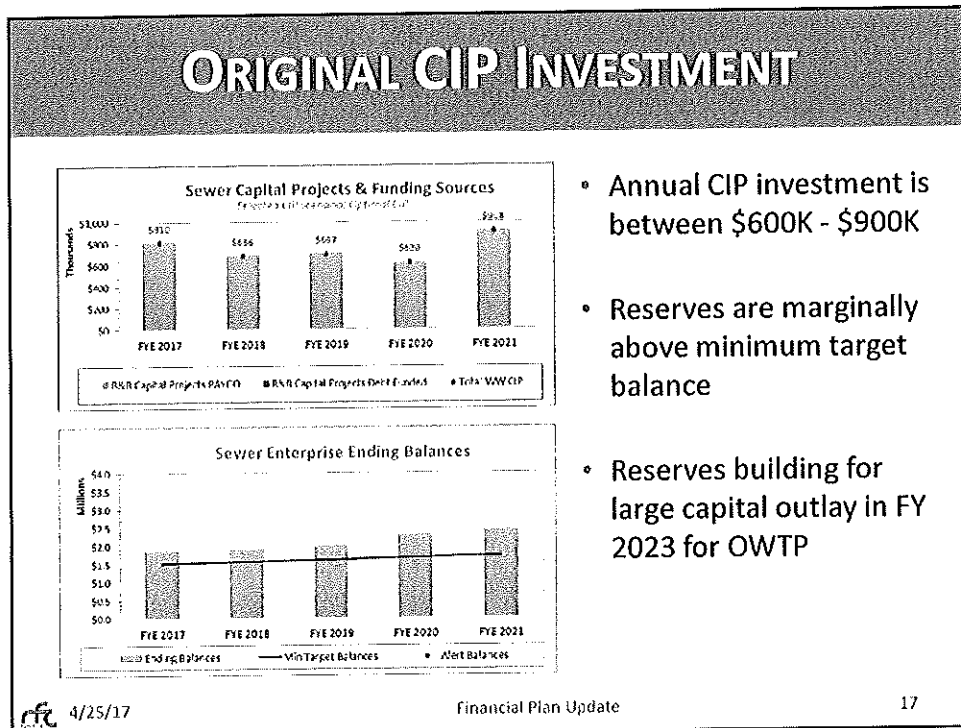
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ADOPTED REVENUE ADJUSTMENTS

Revenue Adjustments	Sewer
FY 2017 (10/15/2016)	6%
FY 2018 (7/1/2017)	6%
FY 2019 (7/1/2018)	6%
FY 2020 (7/1/2019)	6%
FY 2021 (7/1/2020)	6%

- Transitioned to a Fixed + variable rate structure for all sewer customers in FY 2017

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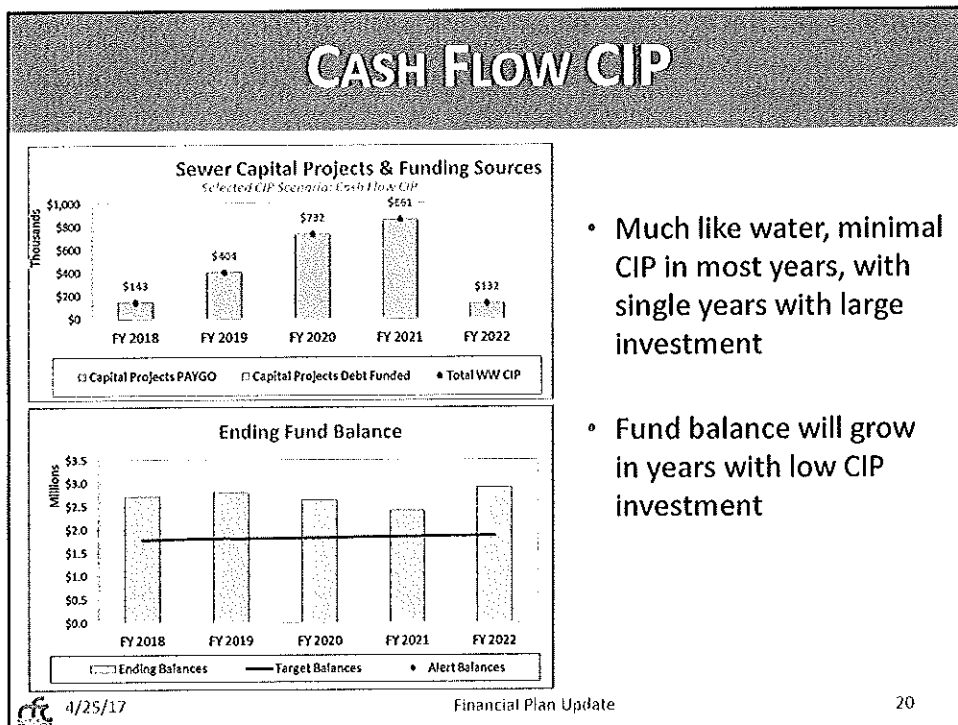
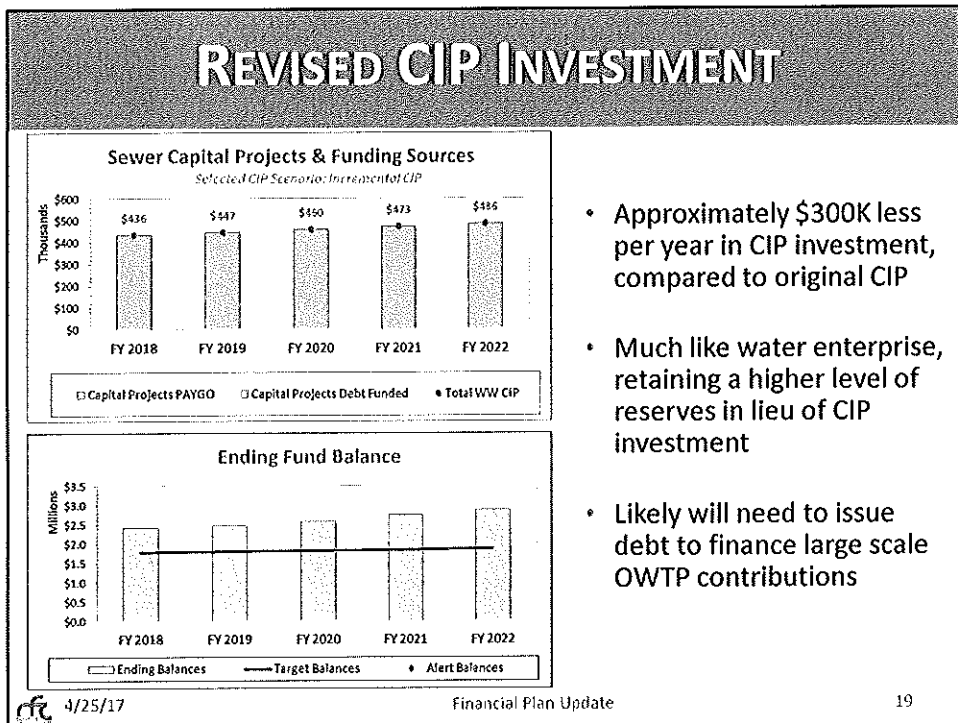


OXNARD SEWER COST

Wastewater Transportation Costs

	FY/2016/2017	FY/2017/2018	FY/2018/2019	FY/2019/2020	FY/2020/2021
Previous Study	\$668,100	\$681,462	\$695,091	\$708,993	\$723,173
Current Study	\$823,000	\$866,208	\$911,683	\$959,547	\$1,009,923
Difference	(\$154,900)	(\$184,746)	(\$216,592)	(\$250,554)	(\$286,750)

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PREPARING FOR FUTURE OBLIGATIONS

- Reduced CIP spending will compensate for increased wastewater transportation costs
- Sewer Enterprise will likely need to take on debt if Oxnard pursues large scale OWTP improvements in later years
 - Sewer Enterprise has existing debt but is able to take on more should need arise

Next Steps

NEXT STEPS

- No action required to implement revenue adjustments for water (8%) and sewer (6%) rates in July 2017
- Staff and Raftelis will continue to monitor uncertainties with respect to
 - **Water:** State mandates, groundwater allocations, usage trends
 - **Sewer:** OWTP obligations
- Scaled back CIP plans can accommodate recent changes
- District has option to seek revenue adjustments beyond what was adopted in August 2016
 - Requires re-noticing and public hearing

Q & A

P. 52					
5 YEAR FIXED RATES					
Non-Harbor	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021
Rev. Adjustment	10%	8%	5%	3%	3%
Meter Size					
3/4"	\$32.11	\$34.68	\$36.41	\$37.51	\$38.63
1"	\$50.54	\$54.58	\$57.31	\$59.03	\$60.80
1 1/2"	\$96.61	\$104.34	\$109.56	\$112.84	\$116.23
2"	\$151.90	\$164.05	\$172.25	\$177.42	\$182.74
3"	\$326.98	\$353.14	\$370.80	\$381.92	\$393.38
4"	\$584.99	\$631.79	\$663.38	\$683.28	\$703.78
Harbor	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021
Rev. Adjustment	10%	8%	5%	3%	3%
Meter Size					
3/4"	\$44.21	\$47.75	\$50.13	\$51.64	\$53.19
1"	\$70.71	\$76.37	\$80.18	\$82.59	\$85.07
1 1/2"	\$136.96	\$147.91	\$155.31	\$159.97	\$164.77
2"	\$216.46	\$233.77	\$245.46	\$252.83	\$260.41
3"	\$468.20	\$505.66	\$530.94	\$546.87	\$563.28
4"	\$839.20	\$906.33	\$951.65	\$980.20	\$1,009.60

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P. 56					
5 YEAR VARIABLE RATES					
	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021
Rev. Adjustment	10%	8%	5%	3%	3%
Single Family Residential					
Tier 1	\$3.34	\$3.61	\$3.79	\$3.90	\$4.02
Tier 2	\$3.87	\$4.18	\$4.39	\$4.52	\$4.66
Tier 3	\$5.38	\$5.81	\$6.10	\$6.28	\$6.47
Multi-family Residential					
Tier 1	\$3.34	\$3.61	\$3.79	\$3.90	\$4.02
Tier 2	\$3.87	\$4.18	\$4.39	\$4.52	\$4.66
Tier 3	\$5.38	\$5.81	\$6.10	\$6.28	\$6.47
Commercial	\$3.76	\$4.06	\$4.26	\$4.39	\$4.52
Commercial Harbor	\$4.39	\$4.74	\$4.98	\$5.13	\$5.28
Harbor Irrigation	\$4.39	\$4.74	\$4.98	\$5.13	\$5.28
Harbor Additional Capacity	\$0.62	\$0.67	\$0.70	\$0.72	\$0.75

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SEWER 5 YEAR FIXED RATES


	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021
	6%	6%	6%	6%	6%
Single Family Residential	\$22.17	\$23.50	\$24.91	\$26.40	\$27.99
Multi-family Residential	\$17.73	\$18.79	\$19.92	\$21.12	\$22.38
Sewer Service Only (MH and Condos)	\$17.73	\$18.79	\$19.92	\$21.12	\$22.38
School	\$130.99	\$138.85	\$147.18	\$156.01	\$165.37
Commercial I – Low (office, store)	\$20.86	\$22.11	\$23.44	\$24.84	\$26.34
Commercial III – High (Restaurant)	\$52.59	\$55.75	\$59.09	\$62.64	\$66.39

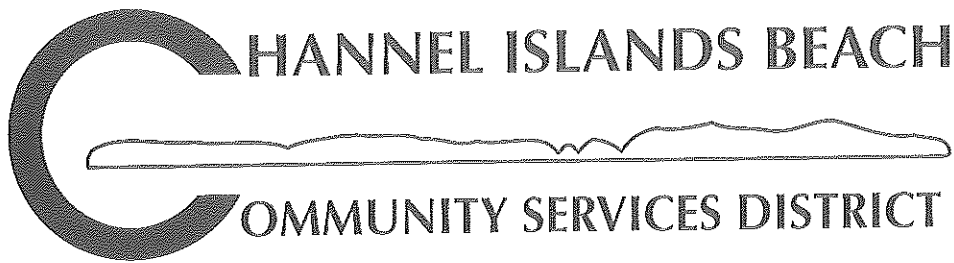
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SEWER 5 YEAR VARIABLE RATES

	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021
	6%	6%	6%	6%	6%
Single Family Residential	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
Multi-family Residential	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
Sewer Service Only (MH and Condos)	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
School	\$4.99	\$5.29	\$5.61	\$5.94	\$6.30
Commercial I – Low (office, store)	\$5.05	\$5.35	\$5.67	\$6.01	\$6.38
Commercial III – High (Restaurant)	\$6.27	\$6.65	\$7.04	\$7.47	\$7.92

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General Manager

Special Board Meeting, April 25, 2017

To: Board of Directors

From: General Manager

Subject: Budget Workshop: Review 2017/18 Proposed Budget and Rates.

Agenda Item D-2

Attached for Board review are copies of the proposed budget. District expenditures for fiscal year 2017/18 are allocated by enterprise (*water, sewer and trash*) within the budget. Each utility is allocated its proportional share of general maintenance expenses, salaries and benefits and administrative expenses, detailed in line items 44 through 93. Direct costs associated with each enterprise are detailed within the respective utilities operating expenses line items.

The budgeted expenses, revenues and rates in the water and wastewater enterprises are commensurate with the revenues, expenditures and rates detailed in the Rate and Cost of Service Study that was first presented to the Board in March 2016 and adopted by the Board on August 09, 2016. The Solid Waste Enterprise revenues, expenditures and rates were not part of the rate study in large part due the fact this a contracted service and the contract service fees dictate the need for revenue and rate adjustments.

The necessary adjustments are summarized below and detailed in the attached charts and budget.

Solid Waste – 2.5% increase to residential solid waste services. Monthly base service rate will increase from \$28.93 to \$29.65 or \$.72 /month

Solid Waste service fee increases are necessary in part, to fund a 1.78% increase in fees paid to Harrison Industries. Additionally the fee increase is designed to ensure long term rate stability by continuing to subsidize the rates with the Board established rate stabilization fund. If the district were to not increase by the additional .72% over and above the passed through 1.78% increase to Harrison, the rate stabilization would be dissolved at an accelerated pace. In the current Fiscal Year 2016/17 we anticipate using \$14,816. This year FY 17/18 we are proposing to use \$4,674 of the rate stabilization fund. This will leave the rate stabilization fund with a balance of approximately \$264,750

Waste Water- The budget and rates as proposed will result in 6% increase in waste water revenues.

Increased Waste Water revenues and service fees are required in order to continue to fund capital replacement set asides and plan for increases in service rates from the City of Oxnard to the District for waste water treatment, capital reinvestment and conveyance.

The below chart shows a detailed breakdown of the proposed new rate and how customers will be impacted those increases. If approved the 6% increase will result in a \$2.88 increase in monthly waste water fees to customers.

Proposed Sewer Fixed Rates

	July 15,2016	July 15,2017	July 15,2018	July 15,2019	July 15,2020
Single Family Residential	\$22.17	\$23.50	24.91	26.40	\$27.99
Multi-family Residential	\$17.73	\$18.79	19.92	21.12	\$22.38
Sewer Service Only (MH and Condos)	\$17.73	\$18.79	19.92	21.12	\$22.38
School	\$130.99	\$138.85	147.18	156.01	\$165.37
Commercial I - Low (office, store)	\$20.86	\$22.11	23.44	24.84	\$26.34
Commercial III - High (Restaurant)	\$52.59	\$55.75	59.09	62.64	\$66.39

Proposed Sewer Variable Rate Increases

	July 15,2016	July 15,2017	July 15,2018	July 15,2019	July 15,2020
Single Family Residential	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
Multi-family Residential	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
Sewer Service Only (MH and Condos)	\$5.23	\$5.54	\$5.88	\$6.23	\$6.60
School	\$4.99	\$5.29	\$5.61	\$5.94	\$6.30
Commercial I -Low (office, store)	\$5.05	\$5.35	\$5.67	\$6.01	\$6.38
Commercial III -High (Restaurant)	\$6.27	\$6.65	\$7.04	\$7.47	\$7.92

Water – The water enterprise rates, revenues and expenses are predicated on a 8% revenue increase.

The need for the revenue 8% revenue adjustment is necessitated by increased cost of water purchased through the PHWA, reduced sales, capital replacement funding, reserve funding and appropriate set asides for potential new water supply projects and aquifer replenishment charges. If approved the average customer in the District will see a \$3.92 increase in monthly water charges.

The proposed fixed and variable rates are shown below:

Non Harbor Fixed Meter Rates

Non-Harbor Meter Size	Current	July 15,2016	July 15,2017	July 15,2018	July 15,2019	July 15,2020
3/4"	\$29.56	\$32.11	\$34.68	\$36.41	\$37.51	\$38.63
1"	\$58.66	\$50.54	\$54.58	\$57.31	\$59.03	\$60.80
1 1/2"	\$98.66	\$96.61	\$104.34	\$109.56	\$112.84	\$116.23
2"	\$161.87	\$151.90	\$164.05	\$172.25	\$177.42	\$182.74
3"	\$360.74	\$326.98	\$353.14	\$370.80	\$381.92	\$393.38
4"	\$721.48	\$584.99	\$631.79	\$663.38	\$683.28	\$703.78

Harbor Fixed Meter Rates

Harbor Meter Size	Current	July 15,2016	July 15,2017	July 15,2018	July 15,2019	July 15,2020
3/4"	\$29.56	\$44.21	\$47.75	\$50.13	\$51.64	\$53.19
1"	\$58.66	\$70.71	\$76.37	\$80.18	\$82.59	\$85.07
1 1/2"	\$98.66	\$136.96	\$147.91	\$155.31	\$159.97	\$164.77
2"	\$161.87	\$216.46	\$233.77	\$245.46	\$252.83	\$260.41
3"	\$360.74	\$468.20	\$505.66	\$530.94	\$546.87	\$563.28
4"	\$721.48	\$839.20	\$906.33	\$951.65	\$980.20	\$1,009.60

	Current	New HCF	July 15,2016	July 15,2017	July 15,2018	July 15,2019	July 15,2020
Single Family Residential							
Tier 1	0-5 HCF \$2.40	0-5 HCF	\$3.34	\$3.61	\$3.79	\$3.90	\$4.02
Tier 2	6-12 HCF \$3.44	6-8 HCF	\$3.87	\$4.18	\$4.39	\$4.52	\$4.66
Tier 3	13+ HCF \$4.44	9+ HCF	\$5.38	\$5.81	\$6.10	\$6.28	\$6.47
Multi-family Residential per each dwelling unit							

Tier 1	0-5 HCF \$2.40	0-4 HCF	\$3.34	\$3.61	\$3.79	\$3.90	\$4.02
Tier 2	6-12 HCF \$3.44	5-6 HCF	\$3.87	\$4.18	\$4.39	\$4.52	\$4.66
Tier 3	13+ HCF \$4.44	7+ HCF	\$5.38	\$5.81	\$6.10	\$6.28	\$6.47
Commercial	Per HCF \$4.11		\$3.76	\$4.06	\$4.26	\$4.39	\$4.52
Commercial Harbor	Per HCF \$4.11		\$4.39	\$4.74	\$4.98	\$5.13	\$5.28
Harbor Irrigation	Per HCF \$4.11		\$4.39	\$4.74	\$4.98	\$5.13	\$5.28

Below is a break down of charges for an average single family home and the associated water and sewer charges with the proposed increases. In total the rate increases would result in an additional \$7.52 to the monthly water sewer and trash bill of an average customer within the District.

Water Service

Base Monthly Water Service Charge

Base Monthly Charge for a 3/4" Meter	\$34.68
Base Monthly Charge for a 3/4" No Fire Line Meter	\$0.00
<i>Metered Consumption Charges</i>	
Tier 1 Metered Consumption Charges - 5 hcf at \$3.61 per hcf	\$18.05
Tier 2 Metered Consumption Charges - 0 hcf at \$4.18 per hcf	\$0.00
Tier 3 Metered Consumption Charges - 0 hcf at \$5.82 per hcf	\$0.00
<hr/>	
Total Metered Consumption Charges	\$18.05
Total Water Service Charges	\$52.73

Sewer Service

Monthly Base Charges

Monthly Base Charge for Single Family Residential	\$23.51
<i>Variable Charges</i>	
Total Water Used	5 hcf
SFR Return to Sewer Factor	93.0%
<hr/>	
Sewage collected and treated (hcf)	4.65
Variable Sewer Charges - 4.65 hcf at \$5.55 per hcf	\$25.81
Total Sewer Service Charges	\$49.32

For demonstration purposes the following is a breakdown of per gallon of water or waste water cost for an average user in the District.

Water Cost Per Gallon of Water Delivered

5 HCF's = 748 gallons (1 HCF) x 5 = **3740** gallons of water used for the month
\$3.61 per HCF = \$3.61 x 5 = **\$18.05** per month in water usage charges
Fixed meter fee = **\$34.68** per month

$(\$34.68 + \$18.05) / 3740 \text{ gallons} =$ ***\$.014 per gallon of water or \$.004 if only divided by usage charges of \$18.05***

Sewer Cost per gallon of Waste Water Collected, Conveyed and Treated

5 HCF's = 748 gallons (1 HCF) x 5 = **3740** gallons of water used for the month
3740 X 93 % RTS = **3478.2** or **4.65** HCF's gallons of sewage collected and treated
\$5.55 per HCF = \$5.55 x 4.65 HCF's = **\$25.81** per month in sewer usage charges
Fixed meter fee = **\$23.51** per month

$(\$23.51 + \$25.81) / 3478.2 \text{ gallons} =$ ***\$.014 per gallon of sewage or \$.007 if only divided by usage charges of \$25.81***

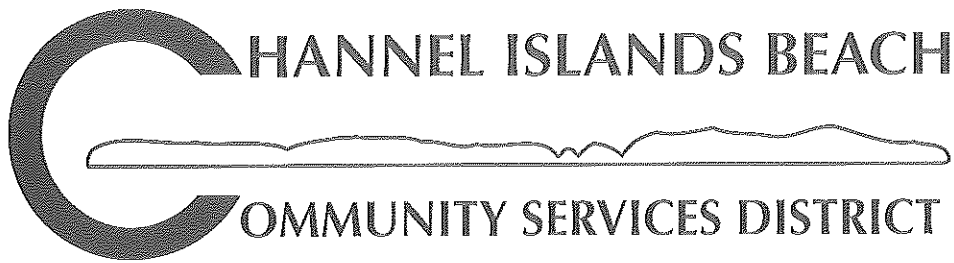
Recommendation: Review the proposed budget and make modifications as appropriate

A	B	C	D	F	J	K	L	M	N	O	P	Q	R
CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT	June 30, 2018		YTD Actual & Projected 06/17	Proposed Budget 17/18	Water %	Waste %	Solid Waste Disposal %	Community Service %	Total				
Account	G/L	Budget	16/17	06/17	Budget	Water	Waste	Solid Waste Disposal	Community Service	Total			
1	OPERATING REVENUES												
10	Water Revenue	3,110	1,779,000	1,735,299	1,879,000	100%	0	0	0	1,879,000			
12	Sewer Revenue	3,120	2,019,200	1,721,492	2,067,000	0	2,067,000	100%	0	2,067,000			
13	Trash Revenue	3,130	684,300	691,061	0	0	690,000	100%	0	690,000			
14	TOTAL OPERATING REVENUE		4,482,500	4,147,822	1,879,000		2,067,000		0	4,636,000			
15													
16	OPERATING EXPENSES												
17	Water System Expense												
18	PHWA Water Contract	4,210	826,000	517,717	724,000	724,000	0	0	0	724,000			
19	Water Samples	4,215	16,000	15,000	16,400	100%	0	0	0	16,400			
20	SDHS Annual Admin Fee	4,220	12,000	11,000	12,240	100%	0	0	0	12,240			
21	Annual Water Quality Report	4,225	1,600	1,600	1,650	100%	0	0	0	1,650			
22	Cross Connect Contract Cing	4,230	1,700	1,681	1,700	100%	0	0	0	1,700			
23	R & M - Distribution	4,235	100,000	100,000	103,000	100%	0	0	0	103,000			
24	Capital Replacement Fund	4,240	0	0	128,489	100%	0	0	0	128,489			
25	Well Rehabilitation	4,245	0	0	0	100%	0	0	0	0			
26	TOTAL WATER SYSTEM EXPENSE		957,300	646,998	987,459	987,459	0	0	0	987,459			
27													
28	Sewer System Expense												
29	Waste Water Transportation	4,260	688,100	607,718	823,000	0	823,000	100%	0	823,000			
30	Operations & Maintenance	4,265	121,000	121,000	121,000	100%	0	0	0	121,000			
31	Telemetry	4,270	19,000	19,000	20,000	100%	0	0	0	20,000			
32	Power	4,275	21,000	17,000	18,000	100%	0	0	0	18,000			
33	Capital Replacement Fund	4,280	0	0	435,597	100%	0	0	0	435,597			
34	TOTAL SEWER SYSTEM EXPENSE		829,100	764,718	1,417,597	0	1,417,597	100%	0	1,417,597			
35													
36	Trash Expense												
37	Trash Service	4,285	493,000	488,598	492,000	0	0	0	0	492,000			
38	TOTAL TRASH EXPENSE		493,000	488,598	492,000	0	0	0	0	492,000			
39													
40	Maintenance Expenses												
41	Gasoline	4,310	15,000	11,000	15,000	6,150	5,700	38%	1,800	15,000			
42	Vehicle Maintenance	4,320	6,000	6,000	6,120	2,509	2,326	38%	734	6,120			
43	Building Security	4,330	860	860	900	225	225	25%	225	900			
44	Building Maintenance	4,340	18,500	16,000	18,500	4,625	4,625	25%	4,625	18,500			
45	Signs & Banners	4,350	1,500	1,500	1,500	375	375	25%	375	1,500			
46	Public Landscape Project	4,360	1,900	1,847	1,900	0	0	0%	0	1,900			
47	Employee Workplace Safety	4,370	4,000	4,000	4,000	1,640	1,520	38%	480	4,000			
48	Emergency Preparedness	4,380	1,500	0	1,500	375	375	25%	375	1,500			
49	TOTAL MAINTENANCE EXPENSES		49,260	41,207	49,420	15,899	15,146	25%	8,614	49,420			
50													
51													

CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
 Proposed Budget V-2 - Fiscal Year Ending June 30, 2018

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
																		YTD Actual & Projected 06/17
52	Salaries & Benefits																	
53	Regular Salaries	4400	555,000	555,000	583,000				215,710	37%	215,710	37%	99,110	17%	52,470	9%	583,000	
54	Payroll Taxes	4500	16,100	15,400	17,000				6,290	37%	6,290	37%	2,890	17%	1,530	9%	17,000	
55	Group Insurance	4525	119,000	116,937	119,000				44,030	37%	44,030	37%	20,230	17%	10,710	9%	119,000	
56	Retirement Benefits	4550	55,500	55,500	58,300				21,571	37%	21,571	37%	9,911	17%	5,247	9%	58,300	
57	Uniforms	4575	2,600	2,600	2,600				988	38%	988	38%	312	12%	234	9%	2,600	
58	Worker's comp Insurance	4600	16,000	15,000	16,000				5,920	37%	5,920	37%	2,720	17%	1,440	9%	16,000	
59	Employee Education	4650	5,500	3,000	5,500				2,200	40%	2,200	40%	825	15%	275	5%	5,500	
60																	0	
61	Total Salaries & Benefits		769,700	763,437	801,400				296,787		296,709		135,998		71,906		801,400	
62																		
63	Administrative Expenses																	
64	Regular Board Payments	5010	7,650	7,650	7,650				2,295	30%	2,295	30%	755	10%	2,295	30%	7,650	
65	Special Board Meetings	5020	2,350	2,350	2,350				705	30%	705	30%	235	10%	705	30%	2,350	
66	Board/ Committee Expenses	5030	1,300	1,300	1,300				450	30%	450	30%	150	10%	450	30%	1,300	
67	Board Conferences & Seminars	5040	6,000	6,000	6,000				2,040	34%	2,040	34%	960	16%	960	16%	6,000	
68	Travel & Lodging	5050	8,500	6,000	8,500				3,400	40%	3,400	40%	1,275	15%	425	5%	8,500	
69	District Dues & Memberships	5100	19,000	19,000	20,000				6,400	32%	6,400	32%	3,400	17%	2,000	10%	20,000	
70	Office Supplies	5210	7,000	7,000	7,150				2,288	32%	2,288	32%	2,288	32%	286	4%	7,150	
71	On-Line Bill Paying	5215	6,750	6,750	6,750				2,228	33%	2,228	33%	2,228	33%	0	0%	6,750	
72	Communications	5220	14,000	14,500	15,000				3,750	25%	3,750	25%	1,800	10%	3,750	25%	15,000	
73	Printing & Publications	5230	5,100	8,000	6,000				1,800	30%	1,800	30%	1,800	30%	600	10%	6,000	
74	Postage & Shipping	5240	15,000	15,000	15,000				4,500	30%	4,500	30%	4,500	30%	1,500	10%	15,000	
75	Miscellaneous Office Expense	5250	11,300	11,300	12,000				3,600	30%	3,600	30%	3,600	30%	1,200	10%	12,000	
76	Office Utilities	5260	3,060	3,900	4,200				1,260	30%	1,260	30%	1,260	30%	420	10%	4,200	
77	Equipment R & M	5290	6,080	6,200	9,600				4,608	48%	2,688	28%	1,920	20%	384	4%	9,600	
78	Capital Purchases	5300	37,000	37,000	28,000				11,500	41%	14,500	52%	2,000	7%	0	0%	28,000	
79	Insurance	5400	31,000	31,000	31,100				10,885	35%	10,885	35%	3,110	10%	6,220	20%	31,100	
80	Legal Services	5510	50,000	40,000	50,000				24,500	49%	18,500	37%	5,000	10%	2,000	4%	50,000	
81	Accounting Services	5520	50,000	50,000	50,000				20,006	40%	22,008	44%	7,347	15%	639	1%	50,000	
82	Computer Services	5530	13,900	13,900	15,000				6,002	40%	6,602	44%	2,204	15%	192	1%	15,000	
83	Engineering Services	5540	150,000	150,000	150,000				130,005	87%	19,995	13%	0	0%	0	0%	150,000	
84	Bank & Trustee Fees	5560	6,000	6,000	5,000				800	16%	2,600	52%	800	16%	800	16%	5,000	
85	Other Professional Services	5565	20,000	20,000	20,000				8,000	40%	8,000	40%	2,000	10%	2,000	10%	20,000	
86	Legal Notices Publication	5600	8,000	5,000	5,000				1,700	34%	1,650	33%	1,650	33%	0	0%	5,000	
87	Public Information	5650	1,500	1,500	1,500				375	25%	375	25%	375	25%	375	25%	1,500	
88	Total Administrative Expenses		480,490	469,350	477,300				254,964		142,519		52,516		27,200		477,300	
89																		
90	TOTAL OPERATING EXPENSES		3,578,850	3,174,308	4,225,176				1,555,110		1,871,971		689,229		108,867		4,225,176	
91																		
92	OPERATING INCOME (LOSS)		903,650	973,514	410,824				323,890		195,029		771		(108,867)		410,824	
93																		

	A	B	C	D	F	J	K	L	M	N	O	P	Q	R
		Account	Budget	YTD Actual & Projected 06/17	Proposed Budget 17/18	Water	Waste Water	Waste Water	Solid Waste Disposal	Community Service	Total			
		G/L	16/17	06/17	17/18	%	%	%	%	%	%	%	%	
95	OTHER REVENUES													
96	Interest	6100	9,000	17,087	25,000	8,750	35%	13,750	55%	2,500	10%	60,000	100%	25,000
97	Secured/Unsecured Taxes	6320	60,000	37,109	60,000	8,750		13,750		2,500		60,000	100%	60,000
98	TOTAL OTHER REVENUES		68,000	54,196	85,000							60,000		85,000
99	DEBT OBLIGATIONS													
100	2005 Water Revenue Bonds	2805	311,686	311,687	312,834	312,834	100%	186,991	100%	0		0		312,834
101	2005 Sewer Revenue Bonds	2855	234,242	0	186,991	312,834		186,991		0		0		186,991
103	TOTAL DEBT OBLIGATION		545,928	311,687	499,825					0		0		499,825
104	OTHER BUDGET ITEMS													
105	Allocation of Community Service	N/A	0	0	48,867	(19,806)		(21,789)		(7,273)		48,867		0
106	Use of Rate Stabilization Reserve	N/A	49,634	49,634	4,002	0	0%	0	0%	4,002	100%	48,867		4,002
108	TOTAL OTHER BUDGET ITEMS		49,634	49,634	52,869	(19,806)		(21,789)		(3,271)		48,867		4,002
109	NET CASH NEEDS													
110			475,356	765,657	48,868	0		0		0		0		1
111														



Board of Directors:

SUSIE KOESTERER, President
ELLEN SPIEGEL, Vice President
MARCIA MARCUS, Director
KRISTINA BREWER, Director
BOB NAST, Director

JARED BOUCHARD
General Manager

353 Santa Monica Drive • Channel Islands Beach, CA 93035-4473 • (805) 985-6021 • FAX (805) 985-7156
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Special Board Meeting, April 25, 2017

To: Board of Directors

From: General Manager

Subject: Authorize minor amendment to the MOU with SEIU represented employees.

Agenda Item D-3

Below staff has provided the pertinent portion of the MOU where we believe the word average was inserted unintentionally and resulted in the represented employees receiving less than the intended cost of living adjustment when the MOU was negotiated and approved.

To use the average of the CPI increase monthly is not a standard or common practice staff could find in any other contract or used by other agencies. CPI based increases almost exclusively use the aggregate CPI adjustment for a period of time. In this case when staff calculated the July 1, 2016 COLA using the “averaging method” it resulted in a less than 2% increase, so the represented employees were only awarded a 2% increase based on the terms of the MOU. However a look at the January to January CPI for that period would have resulted in a 3.1% increase.

We believe it appropriate to adjust the salaries today by the additional 1.1% and provide the employees with retroactive pay they would have been entitled to had the calculation been based on the standard method of calculating CPI. Below is the language from the contract and the requested change is in strike out.

If approved the impact would be approximately \$3300 for fiscal year 2016/2017. We will request a formal agreement and settlement form the represented employees prior to disbursement of funds.

Effective the first pay period after July 1, 2015, the base salaries of all position classifications represented by SEIU shall increase by 3.5%.

COST OF Living Adjustments (COLA)

For the term of this MOU it is agreed that employee base salaries shall be adjusted annually based on the average of the January to January Consumer Price Index (CPI) for **Los Angeles-Riverside-Orange County**. It is further agreed that for the term of this MOU that without regard for the CPI, in no case shall any single year COLA increase exceed 4 percent and shall not be less than 2 percent. Where in a single year the CPI is less than 1 percent than the parties agree to a "wage reopener" to meet and discuss a less than 2 percent COLA.

Recommendation: Approve the amendment retroactively to July 1, 2016

	A	B	C	D	F	G	J	K	L	M	N	O	P	Q	R	
	CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT															
	Proposed Budget V-2 - Fiscal Year Ending June 30, 2018															
	YTD Actual & Projected 06/17 17/18 Proposed Budget															
	G/L Account	16/17 Budget	17/18 Proposed Budget	Water	%	Water	%	Water	%	Waste Water	%	Solid Waste Disposal	%	Community Service	Total	
9	OPERATING REVENUES															
11	Water Revenue	1,779,000	1,735,269	1,879,000	100%	0	0	0	0	0	0	0	0	0	1,879,000	
12	Sewer Revenue	2,019,200	1,721,492	0	0	2,067,000	100%	0	0	0	0	0	0	0	2,067,000	
13	Trash Revenue	684,300	691,061	0	0	690,000	100%	0	0	0	0	690,000	100%	0	690,000	
14	TOTAL OPERATING REVENUE	4,482,500	4,147,822	1,879,000		2,067,000		690,000		0		690,000		0	4,636,000	
15																
16																
17	OPERATING EXPENSES															
19	Water System Expense															
20	PHWA Water Contract	826,000	517,717	724,000	100%	0	0	0	0	0	0	0	0	0	724,000	
21	Water Samples	16,000	15,000	16,400	100%	0	0	0	0	0	0	16,400	0	0	16,400	
22	SDHS Annual Admin Fee	12,000	11,000	12,240	100%	0	0	0	0	0	0	12,240	0	0	12,240	
23	Annual Water Quality Report	1,600	1,600	1,650	100%	0	0	0	0	0	0	1,650	0	0	1,650	
24	Cross Connect Contract Chrg	1,700	1,681	1,700	100%	0	0	0	0	0	0	1,700	0	0	1,700	
25	R & M - Distribution	100,000	100,000	103,000	100%	0	0	0	0	0	0	103,000	0	0	103,000	
26	Capital Replacement Fund	0	0	128,469	100%	0	0	0	0	0	0	128,469	0	0	128,469	
27	Well Rehabilitation	0	0	0	100%	0	0	0	0	0	0	0	0	0	0	
28	Total Water System Expense	957,300	646,998	987,459		0		0		0		0		0	987,459	
29																
30	Sewer System Expense															
31	Waste Water Transportation	668,100	607,718	823,000	100%	0	0	0	0	0	0	823,000	0	0	823,000	
32	Operations & Maintenance	121,000	121,000	121,000	100%	0	0	0	0	0	0	121,000	0	0	121,000	
33	Telemetry	19,000	19,000	20,000	100%	0	0	0	0	0	0	20,000	0	0	20,000	
34	Power	21,000	17,000	18,000	100%	0	0	0	0	0	0	18,000	0	0	18,000	
35	Capital Replacement Fund	0	0	435,597	100%	0	0	0	0	0	0	435,597	0	0	435,597	
36	Total Sewer System Expense	829,100	764,718	1,417,597		0		0		0		0		0	1,417,597	
37																
38	Trash Expense															
39	Trash Service	493,000	488,598	492,000	100%	0	0	0	0	0	0	492,000	0	0	492,000	
40	Total Trash Expense	493,000	488,598	492,000		0		0		0		0		0	492,000	
41																
42	Maintenance Expenses															
43	Gasoline	15,000	11,000	15,000	41%	6,150	41%	5,700	38%	1,800	12%	1,350	9%	1,350	15,000	
44	Vehicle Maintenance	6,000	6,000	6,120	41%	2,509	41%	2,326	38%	734	12%	551	9%	551	6,120	
45	Building Security	860	860	900	25%	225	25%	225	25%	225	25%	225	25%	225	900	
46	Building Maintenance	18,500	16,000	18,500	25%	4,625	25%	4,625	25%	4,625	25%	4,625	25%	4,625	18,500	
47	Signs & Banners	1,500	1,500	1,500	25%	375	25%	375	25%	375	25%	375	25%	375	1,500	
48	Public Landscape Project	1,900	1,847	1,900	0%	0	0%	0	0%	0	0%	1,900	100%	1,900	1,900	
49	Employee Workplace Safety	4,000	4,000	4,000	41%	1,640	41%	1,520	38%	480	12%	360	9%	360	4,000	
50	Emergency Preparedness	1,500	1,500	1,500	25%	375	25%	375	25%	375	25%	375	25%	375	1,500	
51	Total Maintenance Expenses	49,260	41,207	49,420		15,899		15,146		8,614		9,761		9,761	49,420	

CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT															
Proposed Budget V-2 - Fiscal Year Ending June 30, 2018															
A	B	C	D	F	G	H	J	K	L	M	N	O	P	Q	R
Account	G/L	16/17 Budget	YTD Actual & Projected 06/17	17/18 Proposed Budget	Water	%	Water	%	Waste Water	%	Solid Waste Disposal	%	Community Service	%	Total
Salaries & Benefits															
53	Regular Salaries	4400	555,000	583,000	215,710	37%	215,710	37%	215,710	37%	99,110	17%	52,470	9%	583,000
54	Payroll Taxes	4500	16,100	17,000	6,290	37%	6,290	37%	6,290	37%	2,890	17%	1,530	9%	17,000
55	Group Insurance	4525	119,000	119,000	44,030	37%	44,030	37%	44,030	37%	20,230	17%	10,710	9%	119,000
56	Retirement Benefits	4550	55,500	58,300	21,571	37%	21,571	37%	21,571	37%	9,911	17%	5,247	9%	58,300
57	Uniforms	4575	2,600	2,600	1,066	41%	1,066	41%	988	38%	312	12%	234	9%	2,600
58	Worker's comp Insurance	4600	16,000	16,000	5,920	37%	5,920	37%	5,920	37%	2,720	17%	1,440	9%	16,000
59	Employee Education	4650	5,500	5,500	2,200	40%	2,200	40%	2,200	40%	825	15%	275	5%	5,500
60															0
61															
62	Total Salaries & Benefits		769,700	801,400	296,787		296,787		296,709		135,998		71,906		801,400
63															
Administrative Expenses															
64	Regular Board Payments	5010	7,650	7,650	2,295	30%	2,295	30%	2,295	30%	765	10%	2,295	30%	7,650
65	Special Board Meetings	5020	2,350	2,350	705	30%	705	30%	705	30%	235	10%	705	30%	2,350
66	Board/ Committee Expenses	5030	1,300	1,300	450	30%	450	30%	450	30%	150	10%	450	30%	1,300
67	Board Conferences & Seminars	5040	6,000	6,000	2,040	34%	2,040	34%	2,040	34%	960	16%	960	16%	6,000
68	Travel & Lodging	5050	8,500	8,500	3,400	40%	3,400	40%	3,400	40%	1,275	15%	425	5%	8,500
69	District Dues & Memberships	5100	19,000	20,000	8,200	41%	8,200	41%	8,200	41%	3,400	17%	2,000	10%	20,000
70	Office Supplies	5210	7,000	7,000	2,288	32%	2,288	32%	2,288	32%	2,288	32%	286	4%	7,000
71	On-Line Bill Paying	5215	6,750	6,750	2,295	34%	2,295	34%	2,295	34%	2,228	33%	0	0%	6,750
72	Communications	5220	14,000	15,000	3,750	25%	3,750	25%	3,750	25%	3,750	25%	3,750	25%	15,000
73	Printing & Publications	5230	5,100	8,000	1,800	30%	1,800	30%	1,800	30%	1,800	30%	600	10%	6,000
74	Postage & Shipping	5240	15,000	15,000	4,500	30%	4,500	30%	4,500	30%	4,500	30%	1,500	10%	15,000
75	Miscellaneous Office Expense	5250	11,300	11,300	3,600	30%	3,600	30%	3,600	30%	3,600	30%	1,200	10%	12,000
76	Office Utilities	5260	3,060	3,900	1,260	30%	1,260	30%	1,260	30%	1,260	30%	420	10%	4,200
77	Equipment R & M	5290	6,080	6,200	4,608	48%	4,608	48%	2,688	28%	1,920	20%	384	4%	9,600
78	Capital Purchases	5300	37,000	37,000	11,500	41%	11,500	41%	14,500	52%	2,000	7%	0	0%	28,000
79	Insurance	5400	31,000	31,000	10,885	35%	10,885	35%	10,885	35%	3,110	10%	6,220	20%	31,000
80	Legal Services	5510	50,000	40,000	24,500	49%	24,500	49%	18,500	37%	5,000	10%	2,000	4%	50,000
81	Accounting Services	5520	50,000	50,000	20,006	40%	20,006	40%	22,008	44%	7,347	15%	639	1%	50,000
82	Computer Services	5530	13,900	13,900	6,002	43%	6,002	43%	6,002	43%	2,204	15%	192	1%	15,000
83	Engineering Services	5540	150,000	150,000	130,005	87%	130,005	87%	19,995	13%	0	0%	0	0%	150,000
84	Bank & Trustee Fees	5560	6,000	6,000	800	16%	800	16%	2,600	52%	800	16%	800	16%	5,000
85	Other Professional Services	5565	20,000	20,000	8,000	40%	8,000	40%	8,000	40%	2,000	10%	2,000	10%	20,000
86	Legal Notices Publication	5600	8,000	5,000	1,700	34%	1,700	34%	1,650	33%	1,650	33%	0	0%	5,000
87	Public Information	5650	1,500	1,500	375	25%	375	25%	375	25%	375	25%	375	25%	1,500
88															
89	Total Administrative Expenses		480,490	469,350	254,964		254,964		142,519		52,616		27,200		477,300
90															
91	TOTAL OPERATING EXPENSES		3,578,850	3,174,308	1,555,110		1,555,110		1,871,971		689,229		108,867		4,225,176
92															
93	OPERATING INCOME (LOSS)		903,650	973,514	323,890		323,890		195,029		771		(108,867)		410,824

A	B	C	D	F	K	L	M	N	O	P	Q	R
1	2	3	4	5	6	7	8	9	10	11	12	13
CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT	Proposed Budget V-2 - Fiscal Year Ending June 30, 2018	16/17 Budget	YTD Actual & Projected 06/17	17/18 Proposed Budget	Water	%	Waste Water	%	Solid Waste Disposal	%	Community Service	Total
G/L Account												
94												
95	OTHER REVENUES											
96	Interest	8,000	17,087	25,000	8,750	35%	13,750	55%	2,500	10%		25,000
97	Secured/Unsecured Taxes	60,000	37,109	60,000							60,000	60,000
98	TOTAL OTHER REVENUES	68,000	54,196	85,000	8,750		13,750		2,500		60,000	85,000
99												
100	DEBT OBLIGATIONS											
101	2005 Water Revenue Bonds	311,686	311,687	312,834	312,834	100%			0		0	312,834
102	2005 Sewer Revenue Bonds	234,242	0	186,991	186,991	100%						186,991
103	TOTAL DEBT OBLIGATION	545,928	311,687	499,825	312,834		186,991		0		0	499,825
104												
105	OTHER BUDGET ITEMS											
106	Allocation of Community Service	0	0	48,867	(19,806)		(21,788)		(7,273)		48,867	0
107	Use of Rate Stabilization Reserve	49,634	49,634	4,002	0	0%	0	0%	4,002	100%		4,002
108	TOTAL OTHER BUDGET ITEMS	49,634	49,634	52,869	(19,806)		(21,788)		(3,271)		48,867	4,002
109												
110	NET CASH NEEDS	475,356	765,657	48,868	0		0		0		0	1
111												

**CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 17/18 BUDGET**

Description:	Distribution System Expenses
Account Name:	Capital Replacement Fund
Account Number:	4240
Budget Line Item:	26

16/17 Budget	0
Actual thru 2/28/17	0
Projected thru 6/17	0
17/18 Proposed Budget	128,469

Allocation: Water 100%

Board restricted reserve for future repairs, maintenance and/or upgrades.

Board Restricted Cash @ 6/30/16	2,240,121
Board approved transfers out	(665,000)
Budgeted transfers 2016/2017	0
Anticipated use by 6/30/17	<u>(30,000)</u>
Proposed balance @ 6/30/17 before add'l allocation	<u><u>1,545,121</u></u>

CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 17/18 BUDGET

Description:	Sewer System Expense
Account Name:	Capital Replacement Fund
Account Number:	4280
Budget Line Item:	35

16/17 Budget	507,000
Actual thru 2/28/17	0
Projected thru 6/17	507,000
17/18 Proposed Budget	435,597

COMMENTS:

Allocation: Sewer 100%

Construction Connect Fees

Capital Replacements

Total

435,597

Includes Board restricted reserves for future repairs, maintenance and/or upgrades

Balance in Reserves @ 6/30/16	1,031,628
Board approved transfers in	345,345
Budgeted revenue for R & M during 2016/2017	507,000
Anticipated use by 6/30/17	<u>0</u>
Balance @ 6/30/2017 before additional transfers	<u>1,883,973</u>

**CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 17/18 BUDGET**

Description: Other Budget Items
Account Name: Use of Rate Stabilization Fund
Account Number: N/A
Budget Line Item: 107

16/17 Budget	49,634
Actual thru 2/28/17	0
Projected thru 6/17	49,634
17/18 Proposed Budget	4,002

COMMENTS:

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>
Balance of Fund @ 6/30/16	104,709	784,006	284,239
Board approved transfers		(235,000)	
Projected Use by 6/30/17	<u>0</u>	<u>0</u>	<u>(49,634)</u>
Projected Balance @ 6/30/17	104,709	549,006	234,605
Projected use by 6/30/2018	<u>0</u>	<u>0</u>	<u>(4,002)</u>
Projected balance 6/30/2018	<u><u>104,709</u></u>	<u><u>549,006</u></u>	<u><u>230,603</u></u>

Use of Solid Waste Rate Stabilization Fund to balance 16-17 Budget	<u><u>4,002</u></u>
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