

Channel Islands Beach Community Services District

FY 2018 - 2019 Operating & Capital Budgets



@cashmere33

JUNE 2018



Board of Directors:

Ellen Spiegel, *Board President*
Kristina Brewer, *Vice President*
Susie Koesterer, *Director*
Marcia Marcus, *Director*
Robert Nast, *Director*

Budget Preparation Team:

Akbar Alikhan, *General Manager*
Pete Martinez, *Deputy General Manager / Operations Manager*
CJ Dillon, *Office Manager*
Erika Davis, *Clerk of the Board*

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.

FY 2018 - 2019 CAPITAL IMPROVEMENT PROGRAM

Line	Project No.	Capital Project	Water	Sewer	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
1	CI 101	Monitoring of Water Lines in Easements	100%		\$20,000	\$40,000	\$0	\$0	\$0
2	CI 102	Well Rehabilitation	100%		\$10,000	\$0	\$0	\$0	\$0
3	CI 103	PHWA Improvements	100%		\$30,000	\$50,000	\$0	\$200,000	\$1,000,000
4	CI 104	Metering at Interconnections	100%		\$20,000	\$0	\$0	\$0	\$0
5	CI 201	I&I Reduction - Gravity Main Improvements		100%	\$0	\$420,000	\$0	\$0	\$250,000
6	CI 202	Sewer Lift Station and Pump Station Rehabilitation		100%	\$320,000	\$100,000	\$200,000	\$60,000	\$0
7	CI 203	Manhole Rehabilitation		100%	\$0	\$0	\$75,000	\$0	\$0
8	CI 204	CCTV Video Inspection		100%	\$70,000	\$0	\$0	\$0	\$70,000
9	CI 205	Hydrogen Sulfide Reduction		100%	\$0	\$100,000	\$100,000	\$0	\$0
10	CI 206	Oxnard Wastewater Plant Improvements		100%	\$0	\$200,000	\$100,000	\$100,000	\$100,000
11	CI 207	SCADA Improvements		100%	\$150,000	\$0	\$0	\$0	\$0
12	CI 401	Smart Meter Deployment	50%	50%	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000
13	CI 402	Yard and Building Improvements	50%	50%	\$50,000	\$150,000	\$0	\$0	\$0
14	CI 403	Billing and Financial Systems Software	50%	50%	\$50,000	\$0	\$0	\$0	\$0
15	CI 208	Wastewater Flow Meter Insallation		100%	\$35,000	\$0	\$0	\$0	\$0
Water					\$255,000	\$215,000	\$50,000	\$250,000	\$1,050,000
Sewer					\$750,000	\$945,000	\$525,000	\$210,000	\$470,000
Total					\$1,005,000	\$1,160,000	\$575,000	\$460,000	\$1,520,000

Water Enterprise

FY 2019

Beginning Capital Reserve Balance	\$1,761,752
Contributions for FY 2018 - 2019:	\$269,300
Planned Capital Expenditures	-\$255,000
Ending Capital Reserve Balance	\$1,776,052
 Minimum Capital Reserve Balance	 \$825,955

Sewer Enterprise

FY 2019

Beginning Capital Reserve Balance	\$1,399,888
Contributions for FY 2018 - 2019:	\$446,200
Planned Capital Expenditures	-\$750,000
Ending Capital Reserve Balance	\$1,096,088
 Minimum Capital Reserve Balance	 \$1,048,640

FY 2018 - 2019 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Proposed	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total
		FY 2017 - 2018	1/31/2018	June 2018	FY 2018 - 2019		\$	%	\$	%	\$	%	\$	%	
OPERATING REVENUES															
Rate Revenues															
1	Water Revenue	3110	1,879,000	1,172,047	2,092,262	111%	2,021,000	100%	0	0%	0	0%	0	0%	2,021,000
2	Sewer Revenue	3120	2,067,000	746,448	2,170,373	105%	0	0%	2,180,000	100%	0	0%	0	0%	2,180,000
3	Solid Waste Revenue	3130	684,300	388,800	694,832	102%	0	0%	0	0%	731,000	100%	0	0%	731,000
Total Rate Revenues			\$ 4,630,300	\$ 4,957,467	\$ 4,932,000	107%	\$ 2,021,000		\$ 2,180,000		\$ 731,000		\$ -		\$ 4,932,000
OPERATING EXPENSES															
Water System Expense															
4	PHWA Water Contract	4210	724,000	253,533	633,830	88%	740,000	100%	0	0%	0	0%	0	0%	740,000
5	Water Sampling	4215	16,400	8,682	14,000	85%	17,000	100%	0	0%	0	0%	0	0%	17,000
6	SWRCB Annual Admin Fee	4220	12,240	12,603	12,603	103%	12,700	100%	0	0%	0	0%	0	0%	12,700
7	Annual Water Quality Report	4225	1,650	0	1,650	100%	4,000	100%	0	0%	0	0%	0	0%	4,000
8	Cross Connect Contract Charge	4230	1,700	1,260	1,681	99%	1,700	100%	0	0%	0	0%	0	0%	1,700
9	Water Repair & Maintenance	4235	103,000	35,000	103,000	100%	91,000	100%	0	0%	0	0%	0	0%	91,000
10	Telemetry	4240	0	0	0	0%	11,000	100%	0	0%	0	0%	0	0%	11,000
Total Water System Expense			\$ 858,990	\$ 766,764	\$ 877,400	89%	\$ 877,400		\$ -		\$ -		\$ -		\$ 877,400
Sewer System Expense															
11	Wastewater Transportation	4260	823,000	392,340	823,022	100%	0	0%	840,000	100%	0	0%	0	0%	840,000
12	Sewer Repair & Maintenance	4265	121,000	35,315	121,000	100%	0	0%	121,000	100%	0	0%	0	0%	121,000
13	Telemetry	4270	20,000	9,682	16,600	83%	0	0%	33,000	100%	0	0%	0	0%	33,000
14	Power	4275	18,000	9,480	16,300	91%	0	0%	18,000	100%	0	0%	0	0%	18,000
Total Sewer System Expense			\$ 982,000	\$ 976,922	\$ 1,012,000	99%	\$ -		\$ 1,012,000		\$ -		\$ -		\$ 1,012,000
Trash Expense															
15	Contract Trash Services	4285	492,000	289,968	493,100	100%	0	0%	0	0%	528,000	100%	0	0%	528,000
Total Trash Expense			\$ 492,000	\$ 493,100	\$ 528,000	100%	\$ -		\$ -		\$ 528,000		\$ -		\$ 528,000
Maintenance Expenses															
16	Gasoline	4310	20,000	9,682	16,600	83%	6,450	43%	6,150	41%	2,100	14%	300	2%	15,000
17	Vehicle Maintenance	4320	6,120	3,221	6,120	100%	4,300	43%	4,100	41%	1,400	14%	200	2%	10,000
18	Building Security	4330	900	631	950	106%	528	33%	544	34%	528	33%	0	0%	1,600
19	Building Maintenance	4340	18,500	24,650	25,550	138%	2,970	33%	3,060	34%	2,970	33%	0	0%	9,000
20	Signs & Banners	4350	1,500	1,000	1,500	100%	495	33%	510	34%	495	33%	0	0%	1,500
21	Public Landscaping	4360	1,900	1,368	2,593	136%	0	0%	0	0%	0	0%	9,200	100%	9,200
22	Employee Workplace Safety	4370	4,000	1,191	4,000	100%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	134	1,500	100%	0	0%	0	0%	0	0%	1,500	100%	1,500
Total Maintenance Expenses			\$ 54,420	\$ 58,813	\$ 52,800	108%	\$ 16,893		\$ 16,414		\$ 8,193		\$ 11,300		\$ 52,800

FY 2018 - 2019 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Proposed	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total			
		FY 2017 - 2018	1/31/2018	June 2018	FY 2018 - 2019		\$	%	\$	%	\$	%	\$	%				
Salaries & Benefits																		
24	Regular Salaries	4400	583,000	332,509	563,000	97%	251,940	39%	258,400	40%	122,740	19%	12,920	2%	646,000			
25	Payroll Taxes	4500	17,000	9,142	14,000	82%	7,410	39%	7,600	40%	3,610	19%	380	2%	19,000			
26	Group Insurance	4525	119,000	58,494	90,000	76%	46,410	39%	47,600	40%	22,610	19%	2,380	2%	119,000			
27	Retirement Benefits	4550	58,300	39,708	58,300	100%	25,194	39%	25,840	40%	12,274	19%	1,292	2%	64,600			
28	Uniforms	4575	2,600	1,886	2,600	100%	1,677	43%	1,599	41%	546	14%	78	2%	3,900			
29	Workers' Comp Insurance	4600	16,000	4,089	11,500	72%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000			
30	Employee Education	4650	2,600	1,886	2,600	100%	6,825	39%	7,000	40%	3,325	19%	350	2%	17,500			
Total Salaries & Benefits		\$	798,500	\$	742,000	\$	884,000	93%	\$	344,916	\$	353,639	\$	167,765	\$	17,680	\$	884,000
Administrative Expenses																		
31	Regular Board Payments	5010	7,650	3,000	7,650	100%	2,984	39%	3,060	40%	1,454	19%	153	2%	7,650			
32	Special Board Meetings	5020	2,350	400	2,350	100%	917	39%	940	40%	447	19%	47	2%	2,350			
33	Board/ Committee Expenses	5030	1,500	806	1,500	100%	585	39%	600	40%	285	19%	30	2%	1,500			
34	Board Conferences & Seminars	5040	6,000	1,745	6,000	100%	2,340	39%	2,400	40%	1,140	19%	120	2%	6,000			
35	Travel & Lodging	5050	8,500	4,760	6,000	71%	3,315	39%	3,400	40%	1,615	19%	170	2%	8,500			
36	District Dues & Memberships	5100	20,000	17,696	19,000	95%	8,602	43%	7,790	39%	3,416	17%	192	1%	20,000			
37	Office Supplies	5210	7,150	5,864	7,150	100%	2,360	33%	2,431	34%	2,360	33%	0	0%	7,150			
38	On-Line Bill Paying	5215	6,750	5,000	6,145	91%	2,310	33%	2,380	34%	2,310	33%	0	0%	7,000			
39	Communications	5220	15,000	11,287	15,000	100%	4,455	33%	4,590	34%	4,455	33%	0	0%	13,500			
40	Printing & Publications	5230	6,000	3,002	6,000	100%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000			
41	Postage & Shipping	5240	15,000	8,057	15,000	100%	4,950	33%	5,100	34%	4,950	33%	0	0%	15,000			
42	Miscellaneous Office Expense	5250	12,000	11,197	14,000	117%	3,960	33%	4,080	34%	3,960	33%	0	0%	12,000			
43	Office Utilities	5260	4,200	1,710	2,931	70%	1,155	33%	1,190	34%	1,155	33%	0	0%	3,500			
44	Office Equipment Maintenance	5290	9,600	6,382	9,000	94%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000			
45	Asset Replacement	5300	28,000	5,711	37,000	132%	11,550	33%	11,900	34%	11,550	33%	0	0%	35,000			
46	Insurance	5400	31,100	27,607	37,872	122%	15,990	41%	17,160	44%	5,850	15%	0	0%	39,000			
47	Legal Services	5510	50,000	35,655	61,000	122%	31,400	57%	17,600	32%	6,000	11%	0	0%	55,000			
48	Accounting Services	5520	50,000	12,715	50,000	100%	20,500	41%	22,000	44%	7,500	15%	0	0%	50,000			
49	Computer Services & Subscriptions	5530	15,000	9,873	15,000	100%	7,380	41%	7,920	44%	2,700	15%	0	0%	18,000			
50	Engineering Services	5540	120,000	3,332	50,000	60,000	42%	24,600	41%	26,400	44%	9,000	15%	0	0%	60,000		
51	Bank & Trustee Fees	5560	5,000	2,500	4,000	80%	1,640	41%	1,760	44%	600	15%	0	0%	4,000			
52	Other Professional Services	5565	50,000	6,614	50,000	100%	4,100	41%	4,400	44%	1,500	15%	0	0%	10,000			
53	Legal Notices Publication	5600	5,000	0	800	5,000	16%	1,650	33%	1,700	34%	1,650	33%	0	0%	5,000		
54	Public Information & Outreach	5650	1,500	0	1,500	16,000	100%	5,280	33%	5,440	34%	5,280	33%	0	0%	16,000		
Total Administrative Expenses		\$	477,300	\$	424,898	\$	412,150	89%	\$	167,301	\$	159,681	\$	84,455	\$	712	\$	412,150
TOTAL OPERATING EXPENSES		\$	3,663,210	\$	3,462,497	\$	3,766,350		\$	1,406,510	\$	1,541,734	\$	788,413	\$	29,692	\$	3,766,350
NET OPERATING INCOME		\$	967,090	\$	1,494,970	\$	1,165,650		\$	614,490	\$	638,266	\$	(57,413)	\$	(29,692)	\$	1,165,650

FY 2018 - 2019 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Proposed	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total
		FY 2017 - 2018	1/31/2018	June 2018	FY 2018 - 2019		\$	%	\$	%	\$	%	\$	%	
OTHER REVENUES															
55	Interest Earnings	6100	19,082	25,000	38,000	313%	13,300	35%	20,900	55%	3,800	10%	0	0%	38,000
56	Penalty Revenue	6200	0	0	36,000		0	0%	0	0%	0	0%	36,000	100%	36,000
57	Secured & Unsecured Taxes	6320	42,100	65,000	65,000	108%	0	0%	0	0%	0	0%	65,000	100%	65,000
TOTAL OTHER REVENUES		\$	\$ 68,000	\$ 90,000	\$ 139,000	132%	\$ 13,300		\$ 20,900		\$ 3,800		\$ 101,000		\$ 139,000
DEBT OBLIGATIONS															
58	2012 Water Revenue Bonds	2805	312,834	312,834	313,000	100%	313,000	100%	0	0%	0	0%	0	0%	313,000
59	2016 Sewer Refunding Bonds	2855	0	186,991	191,000	100%	0	0%	191,000	100%	0	0%	0	0%	191,000
TOTAL DEBT OBLIGATION		\$	\$ 499,825	\$ 499,825	\$ 504,000	100%	\$ 313,000		\$ 191,000		\$ -		\$ -		\$ 504,000
OTHER BUDGET ITEMS															
60	Allocation of Community Service	N/A	0	0	50,000	0%	20,500	41%	22,000	44%	7,500	15%	(50,000)	0%	0
TOTAL OTHER BUDGET ITEMS		\$	\$ 47,662	\$ -	\$ 50,000		\$ 20,500		\$ 22,000		\$ 7,500		\$ (50,000)		\$ -
AVAILABLE FOR CAPITAL & RESERVES		\$	\$ 487,603	\$ -	\$ 1,085,145		\$ 294,290		\$ 446,166		\$ (61,113)		\$ 121,308		\$ 800,650
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		121,308		121,308
Total Unrestricted Contributions							\$ -		\$ -		\$ -		\$ 121,308		\$ 121,308
Board Restricted															
	Water Operations Reserve						10,000		0		0		0		10,000
	Water Rate Stabilization						15,000		0		0		0		15,000
	Water Capital Reserve						269,300		0		0		0		269,300
	Sewer Operations Reserve						0		0		0		0		0
	Sewer Rate Stabilization						0		0		0		0		0
	Sewer Capital Reserve						0		446,200		0		0		446,200
	Solid Waste Operations Reserve						0		0		0		0		0
	Solid Waste Rate Stabilization						0		0		(61,113)		0		(61,113)
	Solid Waste Capital Reserve						0		0		0		0		0
Total Board Restricted Contributions							\$ 294,300		\$ 446,200		\$ (61,113)		\$ -		\$ 679,387
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 2018 - 2019:

Revenue adjustment of 5% effective July 15, 2018 per Proposition 218 notice issued in September 2016.

Budget Backup

Water Revenue

Meter Flat Rate	\$	1,149,194
Water Usage Charges	\$	871,593
Total	\$	2,020,787

Rounded To: 3 \$ **2,021,000**

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Water Revenue	\$ 1,879,000	\$ 1,172,047	\$ 2,092,262	\$ 2,021,000

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 2018 - 2019:
Revenue adjustment of 6% effective July 15, 2018 per Proposition 218 notice issued in September 2016. Payment from County Watershed Protection District (WPD) for diverting stormwater into District's sewage collection system to improve coastal water quality. Anticipated revenue is contingent upon negotiations with County WPD.

Budget Backup

Sewer Revenue	
Fixed Charges	\$ 690,406
Sewer Usage Charges	\$ 625,278
Operational Offset from Oxnard	\$ 831,143
San Nicholas Stormwater Diversion - County WPD	\$ 30,000
Total	\$ 2,176,826

Rounded To: \$ 2,180,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Sewer Revenue	\$ 2,067,000	\$ 746,448	\$ 2,170,373	\$ 2,180,000

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 2018 - 2019:
Revenue adjustment of 2.5% effective July 15, 2018 per Proposition 218 notice issued in September 2016. Will require approximately \$25,000 from reserves to balance Enterprise for FY 2018-2019.

Budget Backup

Solid Waste Revenue	
EJ Harrison Contract Costs	\$ 730,052
Total	\$ 730,052

Rounded To: \$ 731,000
3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Solid Waste Revenue	\$ 684,300	\$ 388,800	\$ 694,832	\$ 731,000

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 2018 - 2019:
Anticipated increase in PHWA water supply costs.

Budget Backup

PHWA Water Contract	Quantity	Rate	Total	Allocation
Monthly Fixed Costs	12	\$ 30,795	\$ 369,540	Water Only
Variable Water Purchase Costs	449	\$ 822	\$ 369,181	Water Only
Total			\$ 738,721	

Rounded To: \$ 740,000
4

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
PHWA Water Contract	\$ 724,000	\$ 253,533	\$ 633,830	\$ 740,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 738,721	\$ 740,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 738,721	\$ 740,000

WATER ENTERPRISE

Water Sampling

Account Number: 4215
Budget Line Item: 5

Account Description:

Weekly bacteriological sampling and analyses required by the State Department of Health Services. Results are submitted to SDHS via the District's monthly report every month.

Changes for FY 2018 - 2019:

Anticipated increase in PHWA water supply costs.

Budget Backup

Water Sampling	Quantity	Rate	Total	Allocation
Weekly Sampling Costs	52	\$ 150	\$ 7,800	<i>Water Only</i>
Lead and Copper Testing	1	\$ 2,100	\$ 2,100	<i>Water Only</i>
Disinfection Monitoring	1	\$ 2,500	\$ 2,500	<i>Water Only</i>
Miscellaneous Testing	1	\$ 2,100	\$ 2,100	<i>Water Only</i>
Hardness, Nitrate Monitoring	1	\$ 2,100	\$ 2,100	<i>Water Only</i>
Total			\$ 16,600	

Rounded To: \$ 17,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Water Sampling	\$ 16,400	\$ 8,682	\$ 14,000	\$ 17,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 16,600	\$ 17,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 16,600	\$ 17,000

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 2018 - 2019:

Budget Backup

SWRCB Annual Admin Fee	Total	Allocation
Base Fee	\$ 10,000	<i>Water Only</i>
Inspections & Compliance Tracking	\$ 2,700	<i>Water Only</i>
Total	\$ 12,700	

Rounded To: \$ 12,700

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
SWRCB Annual Admin Fee	\$ 12,240	\$ 12,603	\$ 12,603	\$ 12,700

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 12,700	\$ 12,700
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 12,700	\$ 12,700

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 Department of Health requirements.

Changes for FY 2018 - 2019:
Increase due to higher printing and design costs to use required notice as a community outreach opportunity via postal mail.

Budget Backup

Annual Water Quality Report	Total	Allocation
Design, Print, and Mailing Costs	\$ 4,000	<i>Water Only</i>
Total	\$ 4,000	

Rounded To: \$ 4,000
2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Annual Water Quality Report	\$ 1,650	\$ -	\$ 1,650	\$ 4,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 4,000	\$ 4,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 4,000	\$ 4,000

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 2018 - 2019:

Budget Backup

Cross Connect Contract Charge	Quantity	Rate	Total	Allocation
Quarterly Testing	4	\$ 420	\$ 1,680	<i>Water Only</i>
Total			\$ 1,680	

Rounded To: \$ 1,700

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Cross Connect Contract Charge	\$ 1,700	\$ 1,260	\$ 1,681	\$ 1,700

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 1,680	\$ 1,700
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 1,680	\$ 1,700

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 2018 - 2019:

Budget Backup

Water Repair & Maintenance	Total	Allocation
Water Meters	\$ 3,600	Water Only
Water Meter Boxes	\$ 1,800	Water Only
Water Meter Lids	\$ 1,000	Water Only
Copper Tubing	\$ 3,000	Water Only
Ball valves	\$ 2,500	Water Only
Couplings & Adapters	\$ 2,900	Water Only
Saddles	\$ 1,800	Water Only
Repair clamps	\$ 2,000	Water Only
Dresser couplings	\$ 1,500	Water Only
Pipe	\$ 2,500	Water Only
Traffic plates	\$ 1,500	Water Only
No Dez	\$ 20,000	Water Only
On-Call Emergency Repair	\$ 40,000	Water Only
Backflow Testing	\$ 1,000	Water Only
Concrete	\$ 3,000	Water Only
Ashphalt	\$ 2,500	Water Only
Total	\$ 90,600	

Rounded To: \$ 91,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Water Repair & Maintenance	\$ 103,000	\$ 35,000	\$ 103,000	\$ 91,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 90,600	\$ 91,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 90,600	\$ 91,000

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. Contingent upon Board approval of Capital Project. Actual costs will vary based on speed of deployment and/or project phasing. Program costs only include half of annual costs. Remaining half is funded by Sewer Enterprise.

Changes for FY 2018 - 2019:

New program for FY 2018 - 2019. Costs are allocated on revenue split basis between Water and Sewer Enterprises.

Budget Backup

Telemetry	Quantity	Rate	Total	Allocation
Monthly Data Costs	12	\$ 910	\$ 10,920	<i>Water Only</i>
Total			\$ 10,920	

Rounded To: \$ 11,000

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Telemetry	\$ -	\$ -	\$ -	\$ 11,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 10,920	\$ 11,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 10,920	\$ 11,000

SEWER ENTERPRISE Wastewater Transportation

Account Number: 4260
Budget Line Item: 11

Account Description:

Payments to the City of Oxnard to transport, treat and dispose of the District's sewage at the Oxnard Regional Wastewater Treatment Plant. The rate shown for each bill component is adjusted on January 1 of each year. The rate shown is an average of the two calendar year rates within the fiscal year.

Changes for FY 2018 - 2019:

Additional costs to treat stormwater from San Nicholas Diversion offset by Sewer Revenues.

Budget Backup

Wastewater Transportation	Quantity	Rate (Average)	Total	Allocation
Flow (mg)	332.76	\$ 1,591	\$ 529,421	<i>Sewer Only</i>
BOD (lbs)	634.8	\$ 180	\$ 114,429	<i>Sewer Only</i>
TSS (lbs)	610.44	\$ 264	\$ 161,260	<i>Sewer Only</i>
Administration			\$ 17,851	<i>Sewer Only</i>
San Nicholas Diversion Treatment			\$ 10,000	<i>Sewer Only</i>
Total			\$ 832,961	

Rounded To: \$ 840,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Wastewater Transportation	\$ 823,000	\$ 392,340	\$ 823,022	\$ 840,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 832,961	\$ 840,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 832,961	\$ 840,000

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.

Budget Backup

Sewer Repair & Maintenance	Total	Allocation
Safety Equipment & Apparatuses	\$ 17,020	<i>Sewer Only</i>
Nozzles	\$ 2,500	<i>Sewer Only</i>
Plugs	\$ 1,100	<i>Sewer Only</i>
Small generator	\$ 1,200	<i>Sewer Only</i>
Tools for trucks	\$ 4,000	<i>Sewer Only</i>
Stihl cut-off saw	\$ 1,000	<i>Sewer Only</i>
Crane truck rehab	\$ 12,000	<i>Sewer Only</i>
Palm tree removal	\$ 4,000	<i>Sewer Only</i>
Copper tube pinchers	\$ 500	<i>Sewer Only</i>
Manhole ring and covers	\$ 4,200	<i>Sewer Only</i>
Tablet	\$ 700	<i>Sewer Only</i>
Saw Blades	\$ 500	<i>Sewer Only</i>
NASSCO Training	\$ 3,600	<i>Sewer Only</i>
CWEA Training	\$ 2,500	<i>Sewer Only</i>
3" Trash pump	\$ 2,000	<i>Sewer Only</i>
Manhole opening tools	\$ 600	<i>Sewer Only</i>
Wastewater Electrical and Instrumentation	\$ 5,000	<i>Sewer Only</i>
Emergency Repairs - Sam Hill	\$ 40,000	<i>Sewer Only</i>
Wetwell & Hot Spot Cleaning	\$ 18,000	<i>Sewer Only</i>
Total	\$ 120,420	

Rounded To: \$ 121,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Sewer Repair & Maintenance	\$ 121,000	\$ 35,315	\$ 121,000	\$ 121,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 120,420	\$ 121,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 120,420	\$ 121,000

SEWER ENTERPRISE *Telemetry*

Account Number: 4270
Budget Line Item: 13

Account Description:

Costs for communication systems within sewer lift stations, alarm relay services, smart meter data transmission, and smart cover satellite communication.

Changes for FY 2018 - 2019:

Capital Projects such as the Smart Water Meter Deployment and SCADA installation will impact telemetry costs for FY 2018 - 2019 once operational. It is anticipated that FY 2019 - 2020 costs will decrease after the transition to modern panel systems is complete. District will no longer incur Frontier and Dial Security costs.

Budget Backup

Telemetry	Quantity	Rate	Total	Allocation
Frontier Phone Costs	12	\$ 850	\$ 10,200	<i>Sewer Only</i>
AT&T Cellular	12	\$ 150	\$ 1,800	<i>Sewer Only</i>
Dial Security Alarm Relay	12	\$ 230	\$ 2,760	<i>Sewer Only</i>
Smart Cover Subscription	12	\$ 218	\$ 2,616	<i>Sewer Only</i>
Smart Meter Telemetry	12	\$ 910	\$ 10,920	<i>Sewer Only</i>
Overages			\$ 4,000	<i>Sewer Only</i>
Total			\$ 32,296	

Rounded To: \$ 33,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Telemetry	\$ 20,000	\$ 9,682	\$ 16,600	\$ 33,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 32,296	\$ 33,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 32,296	\$ 33,000

SEWER ENTERPRISE *Power*

Account Number: 4275
Budget Line Item: 14

Account Description:
 Payments to Southern California Edison for power to wastewater lift stations.

Changes for FY 2018 - 2019:
 Anticipated 5% increase for electricity costs.

Budget Backup

Power	Quantity	Rate	Total	Allocation
Monthly Electrical Costs	12	\$ 1,470	\$ 17,640	<i>Sewer Only</i>
Total			\$ 17,640	

Rounded To: \$ 18,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Power	\$ 18,000	\$ 9,480	\$ 16,300	\$ 18,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 17,640	\$ 18,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 17,640	\$ 18,000

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 Jan. 9, 2018. Also provides for one community clean up event per year and HHW pickup.

Changes for FY 2018 - 2019:

Notified of 6% increase to rates beginning July 2018. District will use rate reserves of approximately 25,000 to balance Trash Enterprise.

Budget Backup

Contract Trash Services	Quantity	Rate	Total	Allocation
Monthly Contract Costs	12	\$ 43,990	\$ 527,880	<i>Solid Waste Only</i>
Total			\$ 527,880	

Rounded To: \$ 528,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Contract Trash Services	\$ 492,000	\$ 289,968	\$ 493,100	\$ 528,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	0%	\$ -	\$ -
Trash	100%	\$ 527,880	\$ 528,000
Community	0%	\$ -	\$ -
Total	100%	\$ 527,880	\$ 528,000

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 2018 - 2019:

Budgeted amount is requested due to anticipated fuel usage and vector truck diesel. Contingent upon other projects being completed, District plans to use staff to perform wastewater line cleaning with the aid of a vector truck.

Budget Backup

Gasoline	Total	Allocation
Fuel Costs	\$ 15,000	<i>Ops Time</i>
Total	\$ 15,000	

Rounded To: \$ 15,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Gasoline	\$ 20,000	\$ 9,682	\$ 16,600	\$ 15,000

Enterprise Allocation		Calculated	Rounded
Water	43%	\$ 6,450	\$ 6,450
Sewer	41%	\$ 6,150	\$ 6,150
Trash	14%	\$ 2,100	\$ 2,100
Community	2%	\$ 300	\$ 300
Total	100%	\$ 15,000	\$ 15,000

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 2018 - 2019:

Additional funds are to extend life of vehicles beyond historical replacement schedule, while staff determines best available option for future fleet needs.

Budget Backup

Vehicle Maintenance	Total	Allocation
Vehicle Repair Costs	\$ 10,000	<i>Ops Time</i>
Total	\$ 10,000	

Rounded To: \$ 10,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Vehicle Maintenance	\$ 6,120	\$ 3,221	\$ 6,120	\$ 10,000

Enterprise Allocation		Calculated	Rounded
Water	43%	\$ 4,300	\$ 4,300
Sewer	41%	\$ 4,100	\$ 4,100
Trash	14%	\$ 1,400	\$ 1,400
Community	2%	\$ 200	\$ 200
Total	100%	\$ 10,000	\$ 10,000

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 2018 - 2019:
 Added CCTV and updated touchpad in FY 2017 - 2018.

Budget Backup

Building Security	Quantity	Rate	Total	Allocation
Monthly CCTV Subscription	12	\$ 40	\$ 480	<i>Equal Distribution</i>
Monthly Alarm Service	12	\$ 90	\$ 1,080	<i>Equal Distribution</i>
Total			\$ 1,560	

Rounded To: \$ 1,600

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Building Security	\$ 900	\$ 631	\$ 950	\$ 1,600

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 515	\$ 528
Sewer	34%	\$ 530	\$ 544
Trash	33%	\$ 515	\$ 528
Community	0%	\$ -	\$ -
Total	100%	\$ 1,560	\$ 1,600

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 2018 - 2019:

Budget Backup

Building Maintenance	Total	Allocation
Fire Extinguisher Recharge	\$ 650	<i>Equal Distribution</i>
Electrical & Plumbing Repair	\$ 2,500	<i>Equal Distribution</i>
Carpet Cleaning	\$ 1,000	<i>Equal Distribution</i>
Fumigation	\$ 2,000	<i>Equal Distribution</i>
Additional Network Cabling	\$ 400	<i>Equal Distribution</i>
Janitorial Service	\$ 2,340	<i>Equal Distribution</i>
Total	\$ 8,890	

Rounded To: \$ 9,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Building Maintenance	\$ 18,500	\$ 24,650	\$ 25,550	\$ 9,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 2,934	\$ 2,970
Sewer	34%	\$ 3,023	\$ 3,060
Trash	33%	\$ 2,934	\$ 2,970
Community	0%	\$ -	\$ -
Total	100%	\$ 8,890	\$ 9,000

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 2018 - 2019:

New rear decals for fleet trucks.

Budget Backup

Signs & Banners	Total	Allocation
Signs & Banner Expense	\$ 1,500	<i>Equal Distribution</i>
Total	\$ 1,500	

Rounded To: \$ 1,500

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Signs & Banners	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 495	\$ 495
Sewer	34%	\$ 510	\$ 510
Trash	33%	\$ 495	\$ 495
Community	0%	\$ -	\$ -
Total	100%	\$ 1,500	\$ 1,500

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 2018 - 2019:

Increase for FY 2018 - 2019 for palm tree trimming at Pirkle Park.

Budget Backup

Public Landscaping	Total	Allocation
Pirkle Park Maintenance	\$ 2,500	<i>Comm Svc Only</i>
Palm Tree Removal & Stump Grinding	\$ 4,000	<i>Comm Svc Only</i>
District Yard Maintenance	\$ 2,700	<i>Comm Svc Only</i>
Total	\$ 9,200	

Rounded To: \$ 9,200

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Public Landscaping	\$ 1,900	\$ 1,368	\$ 2,593	\$ 9,200

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	100%	\$ 5,200	\$ 9,200
Total	100%	\$ 5,200	\$ 9,200

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, employee training, sun screen & gas protectors.

Changes for FY 2018 - 2019:

Budget Backup

Employee Workplace Safety	Total	Allocation
Safety Equipment	\$ 5,000	<i>Ops Time</i>
Total	\$ 5,000	

Rounded To: \$ 5,000

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Employee Workplace Safety	\$ 4,000	\$ 1,191	\$ 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:

Expenditures required to support the planning, development, training and equipment of the Channel Islands Beach Community Services District Emergency Response Team (CIBERT) and coordinate the team's activities with the Ventura County Sheriff's Dept. Office.

Changes for FY 2018 - 2019:

Budget Backup

Emergency Preparedness	Total	Allocation
CERT Supplies	\$ 1,500	<i>Comm Svc Only</i>
Total	\$ 1,500	

Rounded To: \$ 1,500

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Emergency Preparedness	\$ 1,500	\$ 134	\$ 1,500	\$ 1,500

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

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 2018 - 2019:

District is slated to enroll in CalPERS in May 2018, with a requested one-time adjustment to staff salaries to prevent take-home wages from decreasing as a result of CalPERS formula. Budgeted amount also includes COLA of 3.5%.

Budget Backup

Regular Salaries	Total	Allocation
Staff Salaries	\$ 646,000	<i>Staff Time</i>
Total	\$ 646,000	

Rounded To: \$ 646,000

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Regular Salaries	\$ 583,000	\$ 332,509	\$ 563,000	\$ 646,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 251,940	\$ 251,940
Sewer	40%	\$ 258,400	\$ 258,400
Trash	19%	\$ 122,740	\$ 122,740
Community	2%	\$ 12,920	\$ 12,920
Total	100%	\$ 646,000	\$ 646,000

GENERAL Payroll Taxes

Account Number: 4500
Budget Line Item: 25

Account Description:
 Employer taxes on personnel and Board wages.

Changes for FY 2018 - 2019:

Budget Backup

Payroll Taxes	Total	Allocation
Payroll Taxes	\$ 18,734	<i>Staff Time</i>
Total	\$ 18,734	

Rounded To: \$ 19,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Payroll Taxes	\$ 17,000	\$ 9,142	\$ 14,000	\$ 19,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 7,306	\$ 7,410
Sewer	40%	\$ 7,494	\$ 7,600
Trash	19%	\$ 3,559	\$ 3,610
Community	2%	\$ 375	\$ 380
Total	100%	\$ 18,734	\$ 19,000

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 2018 - 2019:

Budget Backup

Group Insurance	Total	Allocation
Insurance Premiums	\$ 119,000	<i>Staff Time</i>
Total	\$ 119,000	

Rounded To: \$ 119,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Group Insurance	\$ 119,000	\$ 58,494	\$ 90,000	\$ 119,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 46,410	\$ 46,410
Sewer	40%	\$ 47,600	\$ 47,600
Trash	19%	\$ 22,610	\$ 22,610
Community	2%	\$ 2,380	\$ 2,380
Total	100%	\$ 119,000	\$ 119,000

GENERAL Retirement Benefits

Account Number: 4550
Budget Line Item: 27

Account Description:

Retirement benefits conferred to staff per MOU for represented employees and management contracts for management staff. Upon completion of six month probation period the District contributes 10% of gross compensation payments towards the employees 457 retirement plan. This is a fully funded, private (Nationwide) tax sheltered annuity plan, qualified under the Department of Labor.

Changes for FY 2018 - 2019:

Upon enrollment in CalPERS, 6.533% of employee wages will go toward Employer share of CalPERS formula. The remaining 3.467% (of the total 10% contribution) will continue to be contributed to employee 457 plans.

Budget Backup

Retirement Benefits	Total	Allocation
Retirement Benefits	\$ 64,600	<i>Staff Time</i>
Total	\$ 64,600	

Rounded To: \$ 64,600

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Retirement Benefits	\$ 58,300	\$ 39,708	\$ 58,300	\$ 64,600

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 25,194	\$ 25,194
Sewer	40%	\$ 25,840	\$ 25,840
Trash	19%	\$ 12,274	\$ 12,274
Community	2%	\$ 1,292	\$ 1,292
Total	100%	\$ 64,600	\$ 64,600

GENERAL Uniforms

Account Number: 4575
Budget Line Item: 28

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

Changes for FY 2018 - 2019:

Budget Backup

Uniforms	Total	Allocation
Cleaning Costs	\$ 2,220	<i>Ops Time</i>
Uniform Replacement	\$ 1,600	<i>Ops Time</i>
Total	\$ 3,820	

Rounded To: \$ 3,900

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Uniforms	\$ 2,600	\$ 1,886	\$ 2,600	\$ 3,900

Enterprise Allocation		Calculated	Rounded
Water	43%	\$ 1,643	\$ 1,677
Sewer	41%	\$ 1,566	\$ 1,599
Trash	14%	\$ 535	\$ 546
Community	2%	\$ 76	\$ 78
Total	100%	\$ 3,820	\$ 3,900

GENERAL
Workers' Comp Insurance

Account Number: 4600
Budget Line Item: 29

Account Description:
Monthly payments to State Fund Compensation Insurance based on total wages for employees and Board Members.

Changes for FY 2018 - 2019:

Budget Backup

Workers' Comp Insurance	Total	Allocation
Insurance Premium	\$ 14,000	<i>Staff Time</i>
Total	\$ 14,000	

Rounded To: \$ 14,000

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Workers' Comp Insurance	\$ 16,000	\$ 4,089	\$ 11,500	\$ 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

Account Number: 4650
Budget Line Item: 30

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

Changes for FY 2018 - 2019:
 Adjustment to MOU for tuition reimbursement for Represented Staff up to \$2,000 per year

Budget Backup

Employee Education	Total	Allocation
Represented Employee Tuition Reimbursement	\$ 2,000	Staff Time
Management Tuition Reimbursement (Expires FY 2021)	\$ 8,000	Staff Time
Trainings & Continuing Education	\$ 3,500	Staff Time
Conference Registration	\$ 4,000	Staff Time
Total	\$ 17,500	

Rounded To: \$ 17,500

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Employee Education	\$ 2,600	\$ 1,886	\$ 2,600	\$ 17,500

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 6,825	\$ 6,825
Sewer	40%	\$ 7,000	\$ 7,000
Trash	19%	\$ 3,325	\$ 3,325
Community	2%	\$ 350	\$ 350
Total	100%	\$ 17,500	\$ 17,500

GENERAL Regular Board Payments

Account Number: 5010
Budget Line Item: 31

Account Description:
 Boardmember compensation for Regular Board Meetings

Changes for FY 2018 - 2019:

Budget Backup

Regular Board Payments	Total	Allocation
Board Compensation	\$ 7,650	Staff Time
Total	\$ 7,650	

Rounded To: \$ 7,650

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Regular Board Payments	\$ 7,650	\$ 3,000	\$ 7,650	\$ 7,650

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 2,984	\$ 2,984
Sewer	40%	\$ 3,060	\$ 3,060
Trash	19%	\$ 1,454	\$ 1,454
Community	2%	\$ 153	\$ 153
Total	100%	\$ 7,650	\$ 7,650

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 2018 - 2019:

Budget Backup

Special Board Meetings	Total	Allocation
Board Compensation	\$ 2,350	Staff Time
Total	\$ 2,350	

Rounded To: \$ 2,350

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Special Board Meetings	\$ 2,350	\$ 400	\$ 2,350	\$ 2,350

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 917	\$ 917
Sewer	40%	\$ 940	\$ 940
Trash	19%	\$ 447	\$ 447
Community	2%	\$ 47	\$ 47
Total	100%	\$ 2,350	\$ 2,350

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.

Changes for FY 2018 - 2019:

Budget Backup

Board/ Committee Expenses	Total	Allocation
Meeting Expenses	\$ 1,500	Staff Time
Total	\$ 1,500	

Rounded To: \$ 1,500

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Board/ Committee Expenses	\$ 1,500	\$ 806	\$ 1,500	\$ 1,500

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 585	\$ 585
Sewer	40%	\$ 600	\$ 600
Trash	19%	\$ 285	\$ 285
Community	2%	\$ 30	\$ 30
Total	100%	\$ 1,500	\$ 1,500

GENERAL
Board Conferences & Seminars

Account Number: 5040
Budget Line Item: 34

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

Changes for FY 2018 - 2019:

Budget Backup

Board Conferences & Seminars	Total	Allocation
Registration Costs	\$ 6,000	<i>Staff Time</i>
Total	\$ 6,000	

Rounded To: \$ 6,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Board Conferences & Seminars	\$ 6,000	\$ 1,745	\$ 6,000	\$ 6,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 2,340	\$ 2,340
Sewer	40%	\$ 2,400	\$ 2,400
Trash	19%	\$ 1,140	\$ 1,140
Community	2%	\$ 120	\$ 120
Total	100%	\$ 6,000	\$ 6,000

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 2018 - 2019:

Budget Backup

Travel & Lodging	Total	Allocation
Travel Expenses	\$ 8,500	<i>Staff Time</i>
Total	\$ 8,500	

Rounded To: \$ 8,500

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Travel & Lodging	\$ 8,500	\$ 4,760	\$ 6,000	\$ 8,500

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 3,315	\$ 3,315
Sewer	40%	\$ 3,400	\$ 3,400
Trash	19%	\$ 1,615	\$ 1,615
Community	2%	\$ 170	\$ 170
Total	100%	\$ 8,500	\$ 8,500

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 2018 - 2019:

Budget Backup

District Dues & Memberships	Total	Allocation
Association of California Water Agencies (ACWA)	\$ 9,500	Ops Time
Channel Counties Water Utilities Assoc (CCWUA)	\$ 100	Water Only
American Water Works Association (AWWA)	\$ 475	Water Only
Ventura County Special Districts Association (VCSDA)	\$ 150	Water Only
LAFCO (District mandated share of LAFCO expense)	\$ 3,000	Equal Distribution
California Water Efficiency Partnership	\$ 1,350	Water Only
Association of Water Agencies (AWA)	\$ 300	Water Only
California Special District Association (CSDA)	\$ 3,208	Equal Distribution
California Association of Sanitation Agencies (CASA)	\$ 1,700	Sewer Only
Total	\$ 19,783	

Rounded To: \$ 20,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
District Dues & Memberships	\$ 20,000	\$ 17,696	\$ 19,000	\$ 20,000

Enterprise Allocation		Calculated	Rounded
Water	43%	\$ 8,509	\$ 8,602
Sewer	39%	\$ 7,706	\$ 7,790
Trash	17%	\$ 3,379	\$ 3,416
Community	1%	\$ 190	\$ 192
Total	100%	\$ 19,783	\$ 20,000

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 2018 - 2019:

Budget Backup

Office Supplies	Total	Allocation
Supplies	\$ 7,150	<i>Equal Distribution</i>
Total	\$ 7,150	

Rounded To: \$ 7,150

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Office Supplies	\$ 7,150	\$ 5,864	\$ 7,150	\$ 7,150

Enterprise Allocation	Calculated	Rounded
Water	33% \$ 2,360	\$ 2,360
Sewer	34% \$ 2,431	\$ 2,431
Trash	33% \$ 2,360	\$ 2,360
Community	0% \$ -	\$ -
Total	100% \$ 7,150	\$ 7,150

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 2018 - 2019:

Budget Backup

On-Line Bill Paying	Total	Allocation
Xpress Bill Pay	\$ 6,750	<i>Equal Distribution</i>
Total	\$ 6,750	

Rounded To: \$ 7,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
On-Line Bill Paying	\$ 6,750	\$ 5,000	\$ 6,145	\$ 7,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 2,228	\$ 2,310
Sewer	34%	\$ 2,295	\$ 2,380
Trash	33%	\$ 2,228	\$ 2,310
Community	0%	\$ -	\$ -
Total	100%	\$ 6,750	\$ 7,000

GENERAL Communications

Account Number: 5220
Budget Line Item: 39

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

Changes for FY 2018 - 2019:
 Elimination of analog phone lines. Redundant dual WAN connections via Frontier DSL and Spectrum Cable. District website vendor.

Budget Backup

Communications	Total	Allocation
Frontier	\$ 720	<i>Equal Distribution</i>
Spectrum TV	\$ 540	<i>Equal Distribution</i>
Spectrum Internet	\$ 1,560	<i>Equal Distribution</i>
AT&T	\$ 7,680	<i>Equal Distribution</i>
Streamline	\$ 2,400	<i>Equal Distribution</i>
Miscellaneous	\$ 600	<i>Equal Distribution</i>
Total	\$ 13,500	

Rounded To: \$ 13,500

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Communications	\$ 15,000	\$ 11,287	\$ 15,000	\$ 13,500

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 4,455	\$ 4,455
Sewer	34%	\$ 4,590	\$ 4,590
Trash	33%	\$ 4,455	\$ 4,455
Community	0%	\$ -	\$ -
Total	100%	\$ 13,500	\$ 13,500

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 2018 - 2019:

Budget Backup

Printing & Publications	Total	Allocation
Printing Expenses	\$ 6,000	<i>Equal Distribution</i>
Total	\$ 6,000	

Rounded To: \$ 6,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Printing & Publications	\$ 6,000	\$ 3,002	\$ 6,000	\$ 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 2018 - 2019:

Budget Backup

Postage & Shipping	Total	Allocation
Printing Expenses	\$ 15,000	<i>Equal Distribution</i>
Total	\$ 15,000	

Rounded To: \$ 15,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Postage & Shipping	\$ 15,000	\$ 8,057	\$ 15,000	\$ 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
Miscellaneous Office Expense

Account Number: 5250
Budget Line Item: 42

Account Description:

Postage machine, payroll, and check courier costs. Also includes miscellaneous office supplies, kitchen & restroom supplies, newspaper subscriptions, employee recognition, luncheons and other miscellaneous expenses.

Changes for FY 2018 - 2019:

Budget Backup

Miscellaneous Office Expense	Total	Allocation
Courier Service	\$ 2,300	Equal Distribution
Postage machine rental	\$ 1,750	Equal Distribution
Payroll Service	\$ 2,400	Equal Distribution
Miscellaneous Office	\$ 5,550	Equal Distribution
Total	\$ 12,000	

Rounded To: \$ 12,000

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Miscellaneous Office Expense	\$ 12,000	\$ 11,197	\$ 14,000	\$ 12,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 3,960	\$ 3,960
Sewer	34%	\$ 4,080	\$ 4,080
Trash	33%	\$ 3,960	\$ 3,960
Community	0%	\$ -	\$ -
Total	100%	\$ 12,000	\$ 12,000

GENERAL Office Utilities

Account Number: 5260
Budget Line Item: 43

Account Description:
 Utility charges for District office.

Changes for FY 2018 - 2019:

Budget Backup

Office Utilities	Total	Allocation
Utilities	\$ 3,500	<i>Equal Distribution</i>
Total	\$ 3,500	

Rounded To: \$ 3,500

2

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Office Utilities	\$ 4,200	\$ 1,710	\$ 2,931	\$ 3,500

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 1,155	\$ 1,155
Sewer	34%	\$ 1,190	\$ 1,190
Trash	33%	\$ 1,155	\$ 1,155
Community	0%	\$ -	\$ -
Total	100%	\$ 3,500	\$ 3,500

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 2018 - 2019:

Budget Backup

Office Equipment Maintenance	Total	Allocation
Radix Handheld Maintenance	\$ 2,700	<i>Equal Distribution</i>
Image Source Lease	\$ 720	<i>Equal Distribution</i>
Print Charges	\$ 3,500	<i>Equal Distribution</i>
Folding Machine Maintenance	\$ 2,100	<i>Equal Distribution</i>
Total	\$ 9,020	

Rounded To: \$ 10,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Office Equipment Maintenance	\$ 9,600	\$ 6,382	\$ 9,000	\$ 10,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 2,977	\$ 3,300
Sewer	34%	\$ 3,067	\$ 3,400
Trash	33%	\$ 2,977	\$ 3,300
Community	0%	\$ -	\$ -
Total	100%	\$ 9,020	\$ 10,000

GENERAL Asset Replacement

Account Number: 5300
Budget Line Item: 45

Account Description:

Asset replacement for large equipment with pre-determined lifespan for District use. Funds are allocated via the Operating Budget every year and disbursed per the Asset Replacement schedule.

Changes for FY 2018 - 2019:

Budget Backup

Asset	Unit Cost	Quantity	Lifespan (Yrs.)	Total	Allocation
Computers	\$ 2,000	9	5	\$ 3,600	<i>Equal Distribution</i>
Fleet	\$ 36,000	5	8	\$ 22,500	<i>Equal Distribution</i>
Backhoe	\$ 70,000	1	10	\$ 7,000	<i>Equal Distribution</i>
Copier	\$ 10,000	1	8	\$ 1,250	<i>Equal Distribution</i>
Total				\$ 34,350	

Rounded To: \$ 35,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Asset Replacement	\$ 28,000	\$ 5,711	\$ 37,000	\$ 35,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 11,336	\$ 11,550
Sewer	34%	\$ 11,679	\$ 11,900
Trash	33%	\$ 11,336	\$ 11,550
Community	0%	\$ -	\$ -
Total	100%	\$ 34,350	\$ 35,000

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).

Changes for FY 2018 - 2019:

Additional coverage for Flood Insurance.

Budget Backup

Insurance	Total	Allocation
General Liability	\$ 32,100	<i>Revenue Basis</i>
Additional Flood Coverage	\$ 6,000	<i>Revenue Basis</i>
Fidelity Bond Coverage	\$ 900	<i>Revenue Basis</i>
Total	\$ 39,000	

Rounded To: \$ 39,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Insurance	\$ 31,100	\$ 27,607	\$ 37,872	\$ 39,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 15,990	\$ 15,990
Sewer	44%	\$ 17,160	\$ 17,160
Trash	15%	\$ 5,850	\$ 5,850
Community	0%	\$ -	\$ -
Total	100%	\$ 39,000	\$ 39,000

GENERAL
Legal Services

Account Number: 5510
Budget Line Item: 47

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

Changes for FY 2018 - 2019:

Budget Backup

Legal Services	Total	Allocation
A to Z Law - District Counsel	\$ 40,000	<i>Revenue Basis</i>
Hollister & Brace - Special Counsel	\$ 15,000	<i>Water Only</i>
Total	\$ 55,000	

Rounded To: \$ 55,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Legal Services	\$ 50,000	\$ 35,655	\$ 61,000	\$ 55,000

Enterprise Allocation		Calculated	Rounded
Water	57%	\$ 31,400	\$ 31,400
Sewer	32%	\$ 17,600	\$ 17,600
Trash	11%	\$ 6,000	\$ 6,000
Community	0%	\$ -	\$ -
Total	100%	\$ 55,000	\$ 55,000

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 2018 - 2019:

Budget Backup

Accounting Services	Total	Allocation
Soares, Sandall, Bernacchi & Petrovich, LLP	\$ 34,000	<i>Revenue Basis</i>
Annual Audit	\$ 16,000	<i>Revenue Basis</i>
Total	\$ 50,000	

Rounded To: \$ 50,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Accounting Services	\$ 50,000	\$ 12,715	\$ 50,000	\$ 50,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 20,500	\$ 20,500
Sewer	44%	\$ 22,000	\$ 22,000
Trash	15%	\$ 7,500	\$ 7,500
Community	0%	\$ -	\$ -
Total	100%	\$ 50,000	\$ 50,000

GENERAL Computer Services & Subscriptions

Account Number: 5530
Budget Line Item: 49

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

Changes for FY 2018 - 2019:

Budget Backup

Computer Services & Subscriptions	Total	Allocation
Data West - Special Reports	\$ 1,500	Revenue Basis
Data West - Billmaster Contract R&M	\$ 6,300	Revenue Basis
Antivirus & Web Security	\$ 1,000	Revenue Basis
Adobe	\$ 1,000	Revenue Basis
Microsoft	\$ 4,000	Revenue Basis
Computer Experts - On Call	\$ 4,000	Revenue Basis
Total	\$ 17,800	

Rounded To: \$ 18,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Computer Services & Subscriptions	\$ 15,000	\$ 9,873	\$ 15,000	\$ 18,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 615	\$ 7,380
Sewer	44%	\$ 660	\$ 7,920
Trash	15%	\$ 225	\$ 2,700
Community	0%	\$ -	\$ -
Total	100%	\$ 1,500	\$ 18,000

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.

Changes for FY 2018 - 2019:
 Reduction due to Water Feasibility Study included in previous year's budget.

Budget Backup

Engineering Services	Total	Allocation
KEH & Associated On-Call Services	\$ 40,000	<i>Revenue Basis</i>
Standards Book Design	\$ 20,000	<i>Revenue Basis</i>
Total	\$ 60,000	

Rounded To: \$ 60,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Engineering Services	\$ 120,000	\$ 3,332	\$ 50,000	\$ 60,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 24,600	\$ 24,600
Sewer	44%	\$ 26,400	\$ 26,400
Trash	15%	\$ 9,000	\$ 9,000
Community	0%	\$ -	\$ -
Total	100%	\$ 60,000	\$ 60,000

GENERAL
Bank & Trustee Fees

Account Number: 5560
Budget Line Item: 51

Account Description:
Bank and Trustee Fees

Changes for FY 2018 - 2019:

Budget Backup

Bank & Trustee Fees	Total	Allocation
Expenses	\$ 4,000	<i>Revenue Basis</i>
Total	\$ 4,000	

Rounded To: \$ 4,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Bank & Trustee Fees	\$ 5,000	\$ 2,500	\$ 4,000	\$ 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: payroll service, shredding, appraisals, various studies as needed and consultants.

Changes for FY 2018 - 2019:

Reduction due to no foreseeable studies being performed, that are not associated with programmed Capital Projects.

Budget Backup

Other Professional Services	Total	Allocation
Expenses	\$ 10,000	<i>Revenue Basis</i>
Total	\$ 10,000	

Rounded To: \$ 10,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Other Professional Services	\$ 50,000	\$ 6,614	\$ 50,000	\$ 10,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 4,100	\$ 4,100
Sewer	44%	\$ 4,400	\$ 4,400
Trash	15%	\$ 1,500	\$ 1,500
Community	0%	\$ -	\$ -
Total	100%	\$ 10,000	\$ 10,000

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 2018 - 2019:
Program is higher in election years and lower in non-election years.

Budget Backup

Legal Notices Publication	Total	Allocation
Public Notices	\$ 1,500	<i>Equal Distribution</i>
Board Elections	\$ 2,200	<i>Equal Distribution</i>
Ordinances and Notifications	\$ 1,000	<i>Equal Distribution</i>
Total	\$ 4,700	

Rounded To: \$ 5,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Legal Notices Publication	\$ 5,000	\$ -	\$ 800	\$ 5,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 495	\$ 1,650
Sewer	34%	\$ 510	\$ 1,700
Trash	33%	\$ 495	\$ 1,650
Community	0%	\$ -	\$ -
Total	100%	\$ 1,500	\$ 5,000

GENERAL
Public Information & Outreach

Account Number: 5650
Budget Line Item: 54

Account Description:
Customer Outreach and Public Information Costs

Changes for FY 2018 - 2019:
Requested budget increase for customer outreach activities. Once features are developed, it is anticipated that public information costs for future fiscal years will be less.

Budget Backup

Public Information & Outreach	Total	Allocation
Website Domain Fee	\$ 180	<i>Equal Distribution</i>
Website Feature Design	\$ 1,500	<i>Equal Distribution</i>
Additional Mailer	\$ 1,400	<i>Equal Distribution</i>
Graphic Design Services for Outreach Materials	\$ 3,000	<i>Equal Distribution</i>
NextDoor Ad Buys	\$ 800	<i>Equal Distribution</i>
Reverse 911 Services	\$ 1,000	<i>Equal Distribution</i>
Laserfiche Subscription	\$ 4,000	<i>Equal Distribution</i>
Miscellaneous Records Management	\$ 2,500	<i>Equal Distribution</i>
General Notification Costs	\$ 1,600	<i>Equal Distribution</i>
Total	\$ 15,980	

Rounded To: \$ 16,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Public Information & Outreach	\$ 1,500	\$ -	\$ 1,500	\$ 16,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 59	\$ 5,280
Sewer	34%	\$ 61	\$ 5,440
Trash	33%	\$ 59	\$ 5,280
Community	0%	\$ -	\$ -
Total	100%	\$ 180	\$ 16,000

NON-RATE REVENUE

Interest Earnings

Account Number: 6100
Budget Line Item: 55

Account Description:

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

Changes for FY 2018 - 2019:

Income based on market performance.

Budget Backup

Interest Earnings	Total	Allocation
Interest Earnings	\$ 38,000	<i>Interest Earnings</i>
Total	\$ 38,000	

Rounded To: \$ 38,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Interest Earnings	\$ 8,000	\$ 19,082	\$ 25,000	\$ 38,000

Enterprise Allocation		Calculated	Rounded
Water	35%	\$ 13,300	\$ 13,300
Sewer	55%	\$ 20,900	\$ 20,900
Trash	10%	\$ 3,800	\$ 3,800
Community	0%	\$ -	\$ -
Total	100%	\$ 38,000	\$ 38,000

NON-RATE REVENUE

Penalty Revenue

Account Number: 6200
Budget Line Item: 56

Account Description:
 Revenue generated from late and delinquent payments.

Changes for FY 2018 - 2019:
 Income previously contained in each Enterprise Fund account. As part of FY 2018 - 2019 Operating Budget, late payment revenues are proposed to be held in a single account to offset Community Service obligations from each utility.

Budget Backup

Penalty Revenue	Total	Allocation
Late Payment Revenue	\$ 36,000	<i>Comm Svc Only</i>
Total	\$ 36,000	

Rounded To: \$ 36,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Penalty Revenue	\$ -	\$ -	\$ -	\$ 36,000

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

NON-RATE REVENUE *Secured & Unsecured Taxes*

Account Number: 6320
Budget Line Item: 57

Account Description:

District's portion of 1% Ad Valorem Property Tax collected from properties within District's service area. Funds are held by County of Ventura.

Changes for FY 2018 - 2019:

Minor fluctuations can be caused by changes to local housing market and transaction activity.

Budget Backup

Secured & Unsecured Taxes	Total	Allocation
Tax Income	\$ 65,000	<i>Comm Svc Only</i>
Total	\$ 65,000	

Rounded To: \$ 65,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Secured & Unsecured Taxes	\$ 60,000	\$ 42,100	\$ 65,000	\$ 65,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	100%	\$ 65,000	\$ 65,000
Total	100%	\$ 65,000	\$ 65,000

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 2018 - 2019:

Budget Backup

2012 Water Revenue Bonds	Total	Allocation
Certificate of Participation	\$ 312,753	<i>Water Only</i>
Total	\$ 312,753	

Rounded To: \$ 313,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
2012 Water Revenue Bonds	\$ 312,834	\$ 312,834	\$ 312,834	\$ 313,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 312,753	\$ 313,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 312,753	\$ 313,000

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.

Changes for FY 2018 - 2019:

Budget Backup

2016 Sewer Refunding Bonds	Total	Allocation
Debt Service	\$ 190,481	<i>Sewer Only</i>
Total	\$ 190,481	

Rounded To: \$ 191,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
2016 Sewer Refunding Bonds	\$ 186,991	\$ -	\$ 186,991	\$ 191,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 190,481	\$ 191,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
Total	100%	\$ 190,481	\$ 191,000

OTHER
Allocation of Community Service

Account Number: N/A
Budget Line Item: 60

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

Changes for FY 2018 - 2019:

Budget Backup

Allocation of Community Service	Total	Allocation
Required Allocation	\$ 50,000	<i>Revenue Basis</i>
Total	\$ 50,000	

Rounded To: \$ 50,000

3

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Allocation of Community Service	\$ 47,662	\$ -	\$ -	\$ 50,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 20,500	\$ 20,500
Sewer	44%	\$ 22,000	\$ 22,000
Trash	15%	\$ 7,500	\$ 7,500
Community	0%	\$ -	\$ -
Total	100%	\$ 50,000	\$ 50,000