

Adopted

FY 2026 - 2027 OPERATING BUDGET

Sheet No.	Account	Adopted FY 2025 - 2026	Actual Through 3/31/2026	Projected June 2026	Adopted FY 2026 - 2027	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
							\$	%	\$	%	\$	%	\$	%		
OPERATING REVENUES																
Rate Revenues																
1	Water Revenue	3110	2,457,000	1,692,438	2,240,000	2,359,000	91%	2,359,000	100%	0	0%	0	0%	0	0%	2,359,000
2	Sewer Revenue	3120	1,570,000	1,164,803	1,553,070	1,530,000	99%	0	0%	1,530,000	100%	0	0%	0	0%	1,530,000
3	Solid Waste Revenue	3130	855,000	682,247	909,247	998,000	106%	0	0%	0	0%	998,000	100%	0	0%	998,000
Total Rate Revenues			\$ 4,882,000	\$ 3,539,488	\$ 4,702,317	\$ 4,887,000	96%	\$ 2,359,000		\$ 1,530,000		\$ 998,000		\$ -		\$ 4,887,000
OPERATING EXPENSES																
Water System Expense																
4	PHWA Water Contract	4210	1,075,000	628,576	950,000	1,143,000	88%	1,143,000	100%	0	0%	0	0%	0	0%	1,143,000
5	Water Sampling	4215	22,000	12,154	16,000	20,000	73%	20,000	100%	0	0%	0	0%	0	0%	20,000
6	SWRCB Annual Admin Fee	4220	24,400	21,879	21,879	24,400	90%	24,400	100%	0	0%	0	0%	0	0%	24,400
7	Annual Water Quality Report	4225	1,500	0	1,500	1,500	100%	1,500	100%	0	0%	0	0%	0	0%	1,500
8	Cross Connect Contract Charge	4230	10,000	2,325	3,900	18,500	39%	18,500	100%	0	0%	0	0%	0	0%	18,500
9	Water Repair & Maintenance	4235	140,000	75,000	115,364	199,000	82%	199,000	100%	0	0%	0	0%	0	0%	199,000
10	Telemetry	4240	11,100	8,185	11,412	11,400	103%	11,400	100%	0	0%	0	0%	0	0%	11,400
Total Water System Expense			\$ 1,284,000	\$ 748,119	\$ 1,120,055	\$ 1,417,800	87%	\$ 1,417,800		\$ -		\$ -		\$ -		\$ 1,417,800
Sewer System Expense																
11	Wastewater Transportation	4260	133,000	47,345	125,000	142,000	94%	0	0%	142,000	100%	0	0%	0	0%	142,000
12	Sewer Repair & Maintenance	4265	137,000	48,828	128,000	102,000	93%	0	0%	102,000	100%	0	0%	0	0%	102,000
13	Telemetry	4270	35,000	29,974	32,686	37,000	93%	0	0%	37,000	100%	0	0%	0	0%	37,000
14	Power	4275	32,000	20,927	28,000	32,000	88%	0	0%	32,000	100%	0	0%	0	0%	32,000
Total Sewer System Expense			\$ 337,000	\$ 147,074	\$ 313,686	\$ 313,000	93%	\$ -		\$ 313,000		\$ -		\$ -		\$ 313,000
Trash Expense																
15	Contract Trash Services	4285	690,000	454,422	678,634	718,000	98%	0	0%	0	0%	718,000	100%	0	0%	718,000
Total Trash Expense			\$ 690,000	\$ 454,422	\$ 678,634	\$ 718,000	98%	\$ -		\$ -		\$ 718,000		\$ -		\$ 718,000
Maintenance Expenses																
16	Gasoline	4310	20,000	11,321	15,500	20,000	78%	8,600	43%	8,200	41%	2,800	14%	400	2%	20,000
17	Vehicle Maintenance	4320	14,000	6,500	14,000	14,000	100%	6,020	43%	5,740	41%	1,960	14%	280	2%	14,000
18	Building Security	4330	1,000	0	0	1,400	0%	462	33%	476	34%	462	33%	0	0%	1,400
19	Building Maintenance	4340	16,000	13,687	15,000	19,000	94%	6,270	33%	6,460	34%	6,270	33%	0	0%	19,000
20	Signs & Banners	4350	3,000	1,000	3,000	3,000	100%	990	33%	1,020	34%	990	33%	0	0%	3,000
21	Public Landscaping	4360	5,500	5,056	6,256	7,300	114%	0	0%	0	0%	0	0%	7,300	100%	7,300
22	Employee Workplace Safety	4370	5,000	2,200	4,000	5,000	80%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	0	2,500	3,000	167%	0	0%	0	0%	0	0%	3,000	100%	3,000
Total Maintenance Expenses			\$ 66,000	\$ 39,764	\$ 60,256	\$ 72,700	91%	\$ 24,492		\$ 23,946		\$ 13,182		\$ 11,080		\$ 72,700

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Sheet No.	Account	Adopted	Actual Through	Projected	Adopted	Percent	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total				
		FY 2025 - 2026	3/31/2026	June 2026	FY 2026 - 2027	Expended	\$	%	\$	%	\$	%	\$	%					
Salaries & Benefits																			
24	Regular Salaries	4400	901,400	628,000	910,250	966,000	101%	376,740	39%	386,400	40%	183,540	19%	19,320	2%	966,000			
25	Payroll Taxes	4500	18,000	10,000	16,050	18,000	89%	7,020	39%	7,200	40%	3,420	19%	360	2%	18,000			
26	Group Insurance	4525	191,000	136,517	183,702	199,000	96%	77,610	39%	79,600	40%	37,810	19%	3,980	2%	199,000			
27	Retirement Benefits	4550	99,000	69,000	99,667	103,800	101%	40,482	39%	41,520	40%	19,722	19%	2,076	2%	103,800			
28	Uniforms	4575	7,100	6,090	7,468	8,300	105%	3,569	43%	3,403	41%	1,162	14%	166	2%	8,300			
29	Workers' Comp Insurance	4600	14,000	10,087	13,887	14,000	99%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000			
30	Employee Education & Wellness	4650	23,000	7,360	12,040	23,000	52%	8,970	39%	9,200	40%	4,370	19%	460	2%	23,000			
Total Salaries & Benefits		\$	1,253,500	867,054	\$	1,243,064	\$	1,332,100	99%	\$	519,851	\$	532,923	\$	252,684	\$	26,642	\$	1,332,100
Administrative Expenses																			
31	Regular Board Payments	5010	9,500	3,445	7,000	9,500	74%	3,705	39%	3,800	40%	1,805	19%	190	2%	9,500			
32	Special Board Meetings	5020	4,000	224	1,000	4,000	25%	1,560	39%	1,600	40%	760	19%	80	2%	4,000			
33	Board/ Committee Expenses	5030	2,000	2,064	2,100	4,000	105%	1,560	39%	1,600	40%	760	19%	80	2%	4,000			
34	Board Conferences & Seminars	5040	5,000	1,115	1,500	5,000	30%	1,950	39%	2,000	40%	950	19%	100	2%	5,000			
35	Travel & Lodging	5050	10,000	2,983	5,000	10,000	50%	3,900	39%	4,000	40%	1,900	19%	200	2%	10,000			
36	District Dues & Memberships	5100	32,000	28,948	28,948	34,000	90%	12,886	38%	13,947	41%	6,882	20%	286	1%	34,000			
37	Office Supplies	5210	10,000	5,800	10,000	10,000	100%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000			
38	On-Line Bill Paying	5215	4,500	2,169	4,000	4,500	89%	1,845	41%	1,980	44%	675	15%	0	0%	4,500			
39	Communications	5220	29,000	29,420	36,831	39,000	127%	12,870	33%	13,260	34%	12,870	33%	0	0%	39,000			
40	Printing & Publications	5230	6,000	6,601	6,601	6,000	110%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000			
41	Postage & Shipping	5240	14,000	10,433	14,000	15,000	100%	4,950	33%	5,100	34%	4,950	33%	0	0%	15,000			
42	Miscellaneous Office Expense	5250	26,700	13,500	23,600	23,800	88%	9,650	41%	10,256	43%	3,786	16%	108	0%	23,800			
43	Office Utilities	5260	1,000	5,530	8,000	8,000	800%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
44	Office Equipment Maintenance	5290	7,000	5,962	7,100	8,000	101%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
45	Capital Replacement	5295	8,000	0	0	8,000	0%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
46	Insurance	5400	57,000	56,386	56,386	59,000	99%	24,190	41%	25,960	44%	8,850	15%	0	0%	59,000			
47	Legal Services	5510	73,000	27,462	50,000	73,000	68%	65,330	89%	5,720	8%	1,950	3%	0	0%	73,000			
48	Accounting Services	5520	58,000	45,500	58,000	58,000	100%	23,780	41%	25,520	44%	8,700	15%	0	0%	58,000			
49	Computer Services & Subscriptions	5530	65,000	41,150	69,150	75,000	106%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000			
50	Engineering Services	5540	75,000	42,820	50,000	75,000	67%	30,750	41%	33,000	44%	11,250	15%	0	0%	75,000			
51	Bank & Trustee Fees	5560	4,000	2,500	3,912	4,000	98%	1,640	41%	1,760	44%	600	15%	0	0%	4,000			
52	Other Professional Services	5565	90,000	45,965	50,000	10,000	56%	34,850	41%	37,400	44%	12,750	15%	0	0%	85,000			
53	Legal Notices Publication	5600	3,000	137	500	6,000	17%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000			
54	Public Information & Outreach	5650	5,000	6,570	6,570	9,000	131%	2,970	33%	3,060	34%	2,970	33%	0	0%	9,000			
Total Administrative Expenses		\$	598,700	386,684	\$	500,198	\$	557,800	84%	\$	266,857	\$	221,120	\$	96,723	\$	1,001	\$	585,700
TOTAL OPERATING EXPENSES		\$	4,229,200	\$	2,643,117	\$	3,915,893	\$	4,411,400	\$	2,147,181	\$	1,082,181	\$	1,036,498	\$	33,841	\$	4,299,700
NET OPERATING INCOME		\$	652,800		\$	786,424	\$	475,600	\$	309,819	\$	447,819	\$	(181,498)	\$	(33,841)	\$	542,300	

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		FY 2025 - 2026	3/31/2026	June 2026	FY 2026 - 2027	Expended	\$	%	\$	%	\$	%	\$	%		
OTHER REVENUES																
55	Interest Earnings	6100	300,000	178,837	270,000	240,000	90%	84,000	35%	132,000	55%	24,000	10%	0	0%	240,000
56	Penalty Revenue	6200	32,000	19,785	32,917	33,000	103%	3,300	10%	3,300	10%	3,300	10%	23,100	70%	33,000
57	Secured & Unsecured Taxes	6320	115,000	62,544	115,000	117,000	100%	0	0%	0	0%	0	0%	117,000	100%	117,000
TOTAL OTHER REVENUES			\$ 447,000	\$ 261,166	\$ 417,917	\$ 390,000	93%	\$ 87,300		\$ 135,300		\$ 27,300		\$ 140,100		\$ 390,000
DEBT OBLIGATIONS																
59	2016 Sewer Refunding Bonds	2855	200,000	158,166	183,731	200,000	92%	0	0%	200,000	100%	0	0%	0	0%	200,000
60	CSDA Loan - Smart Meter Project	2700	85,000	85,000	85,000	85,000	100%	41,225	49%	43,775	52%	0	0%	0	0%	85,000
TOTAL DEBT OBLIGATION			\$ 285,000	\$ 243,166	\$ 268,731	\$ 285,010	94%	\$ 41,235		\$ 243,775		\$ -		\$ -		\$ 285,010
OTHER BUDGET ITEMS																
61	Allocation of Community Service	N/A	1,000	0	0	1,000	0%	485	49%	515	52%	0	0%	(1,000)	0%	0
TOTAL OTHER BUDGET ITEMS			\$ 1,000	\$ 0	\$ -	\$ 1,000		\$ 485		\$ 515		\$ -		\$ (1,000)		\$ -
AVAILABLE FOR CAPITAL & RESERVES			\$ 813,800	\$ 18,000	\$ 935,610	\$ 579,590		\$ 376,299		\$ 371,729		\$ (148,298)		\$ 104,559		\$ 704,290
RESERVE CONTRIBUTIONS																
Unrestricted																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
	Community Reserves							0		0		0		104,559		104,559
Total Unrestricted Contributions								\$ -		\$ -		\$ -		\$ 104,559		\$ 104,559
Board Restricted																
	Water Operations Reserve							0		0		0		0		0
	Water Rate Stabilization							0		0		0		0		0
	Water Capital Reserve							376,299		0		0		0		376,299
	Sewer Operations Reserve							0		0		0		0		0
	Sewer Rate Stabilization							0		0		0		0		0
	Sewer Capital Reserve							0		371,729		0		0		371,729
	Solid Waste Operations Reserve							0		0		0		0		0
	Solid Waste Rate Stabilization							0		0		(148,298)		0		(148,298)
	Solid Waste Capital Reserve							0		0		0		0		0
Total Board Restricted Contributions								\$ 376,299		\$ 371,729		\$ (148,298)		\$ -		\$ 599,731
Outside Restricted																
	Water							0		0		0		0		0
	Sewer							0		0		0		0		0
	Solid Waste							0		0		0		0		0
Total Outside Restricted Contributions								\$ -		\$ -		\$ -		\$ -		\$ -
AVAILABLE AFTER RESERVE CONTRIBUTIONS								\$0		\$0		\$0		\$0		\$0

FY 2026-2027 CAPITAL IMPROVEMENT PROGRAM

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

Water Enterprise

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

Sewer Enterprise

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

Channel Islands Beach Community Services District Salary Step Increases

Annual Step Adjustment: MOU 5%

Board Approved 6-9-26 regular Bd. meeting

2026-2027 FY
7-1-26 to 6-30-27

COLA ADJUSTMENT

3.40%

Effective 7-1-26

	FY 2025-2026	FY 2026-2027
Customer Service Admin Asst I		
Step A-Hourly	\$21.96	\$22.71
Step B-Hourly	\$23.06	\$23.84
Step C-Hourly	\$24.22	\$25.04
Step D-Hourly	\$25.42	\$26.28
Step E-Hourly	\$26.69	\$27.60
Customer Service Admin Asst II		
Step A-Hourly	\$28.03	\$28.98
Step B-Hourly	\$29.43	\$30.43
Step C-Hourly	\$30.90	\$31.95
Step D-Hourly	\$32.43	\$33.53
Step E-Hourly	\$34.06	\$35.22
Clerk of the Board/Admin/Lead Customer Serv.		
Step A-Hourly	\$42.12	\$43.55
Step B-Hourly	\$44.23	\$45.73
Step C-Hourly	\$46.42	\$48.00
Water & Wastewater Operator I		
Step A-Hourly	\$25.53	\$26.40
Step B-Hourly	\$26.80	\$27.71
Step C-Hourly	\$28.14	\$29.10
Step D-Hourly	\$29.55	\$30.55
Step E-Hourly	\$31.04	\$32.10
Water & Wastewater Operator II		
Step A-Hourly	\$32.59	\$33.70
Step B-Hourly	\$34.22	\$35.38
Step C-Hourly	\$35.93	\$37.15
Step D-Hourly	\$37.72	\$39.00
Step E-Hourly	\$39.62	\$40.97
Water & Wastewater Operator II / Equip.Operator		
Step A-Hourly	\$37.75	\$39.03
Step B-Hourly	\$39.63	\$40.98
Step C-Hourly	\$41.61	\$43.02

Lead Water & Wastewater Operator

Step A-Hourly	\$44.92	\$46.45
Step B-Hourly	\$47.16	\$48.76
Step C-Hourly	\$49.52	\$51.20

Annually

General Manager		FY 2026-2027	Eff. 1% 6-9-26/ Eff. 3.40% 7-1-26
Minimum-Annually	Range	\$117,307.00	\$174,330.22
Maximum-Annually		\$177,800.00	

Annually

Operations Manager		FY 2026-2027	Eff. 3% 6-15-26/Eff. 3.4% 7-1-26
Minimum-Annually	Range	\$99,800.00	\$143,970.56
Maximum-Annually		\$144,500.00	

Annually

Office Manager		FY 2026-2027	Eff. 3% 6-30-26/Eff. 3.4% 7-1-26
Minimum-Annually	Range	\$99,800.00	\$131,230.92
Maximum-Annually		\$131,500.00	