

Channel Islands Beach Community Services District

Preliminary Draft FY 2018 – 2019
Operating & Capital Budgets

MARCH 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 an 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 10% of Operating Expenses.
Rate Stabilization Reserve	Funds reserved to weather sharp unanticipated changes in District costs, to smooth rate adjustments over time, rather than cause rate spikes.
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.
Reserves	

Glossary of Terms	
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
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 interests generated by each enterprise.



FY 2018 - 2019 CAPITAL IMPROVEMENT PROGRAM

No.	Capital Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
1	I&I Reduction - Gravity Main Improvements	\$360,000	\$420,000	\$0	\$0	\$0
2	Lift Station and Pump Rehabilitation	\$0	\$60,000	\$0	\$60,000	\$0
3	Manhole Rehab	\$0	\$0	\$75,000	\$0	\$0
4	CCTV Video Inspection	\$30,000	\$0	\$70,000	\$0	\$0
5	Hydrogen Sulfide Reduction	\$0	\$100,000	\$100,000	\$0	\$0
6	Pump Station Structural Improvements	\$0	\$0	\$200,000	\$0	\$0
7	Oxnard Wastewater Plant Allocation	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
8	Water Line Relocation "Santa Ana to Harbor"	\$230,000	\$10,000	\$0	\$0	\$0
9	Water Line Relocation "San Nicholas to Highland"	\$0	\$35,000	\$285,000	\$0	\$0
10	Well Rehabilitation	\$10,000	\$0	\$0	\$0	\$0
11	PHWA Improvements	\$30,000	\$50,000	\$0	\$200,000	\$1,000,000
12	SCADA Improvements	\$150,000	\$0	\$0	\$0	\$0
13	Smart Meter Deployment	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000
14	Yard and Building Improvements	\$50,000	\$150,000	\$0	\$0	\$0
15	Billing and Financial Sytems Software	\$40,000	\$0	\$0	\$0	\$0
16	Metering at Interconnections	\$20,000	\$0	\$0	\$0	\$0
Water		\$460,000	\$220,000	\$335,000	\$250,000	\$1,050,000
Sewer		\$760,000	\$805,000	\$595,000	\$210,000	\$150,000
Total		\$1,220,000	\$1,025,000	\$930,000	\$460,000	\$1,200,000

Water Enterprise	FY 2019
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Beginning Capital Reserve Balance	\$1,761,752
Contributions for FY 2018 - 2019:	\$269,300
Planned Capital Expenditures	-\$460,000
Ending Capital Reserve Balance	\$1,571,052
 Minimum Capital Reserve Balance	 \$825,955

Sewer Enterprise	FY 2019
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Beginning Capital Reserve Balance	\$1,399,888
Contributions for FY 2018 - 2019:	\$446,200
Planned Capital Expenditures	-\$760,000
Ending Capital Reserve Balance	\$1,086,088
 Minimum Capital Reserve Balance	 \$1,048,640



FY 2018 - 2019 OPERATING BUDGET

Sheet No.	Account	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
							\$	%	\$	%	\$	%	\$	%		
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	11,000	0%	11,000	100%	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	840,000	100%	0	0%	840,000	100%	0	0%	0	840,000	
12	Sewer Repair & Maintenance	4265	121,000	35,315	121,000	121,000	100%	0	0%	121,000	100%	0	0%	0	121,000	
13	Telemetry	4270	20,000	9,682	16,600	33,000	83%	0	0%	33,000	100%	0	0%	0	33,000	
14	Power	4275	18,000	9,480	16,300	18,000	91%	0	0%	18,000	100%	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	528,000	100%	0	0%	0	0%	528,000	100%	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	15,000	83%	6,450	43%	6,150	41%	2,100	14%	300	2%	15,000
17	Vehicle Maintenance	4320	6,120	3,221	6,120	10,000	100%	4,300	43%	4,100	41%	1,400	14%	200	2%	10,000
18	Building Security	4330	900	631	950	1,600	106%	528	33%	544	34%	528	33%	0	0%	1,600
19	Building Maintenance	4340	18,500	24,650	25,550	9,000	138%	2,970	33%	3,060	34%	2,970	33%	0	0%	9,000
20	Signs & Banners	4350	1,500	1,000	1,500	1,500	100%	495	33%	510	34%	495	33%	0	0%	1,500
21	Public Landscaping	4360	1,900	1,368	2,593	9,200	136%	0	0%	0	0%	0	0%	9,200	100%	9,200
22	Employee Workplace Safety	4370	4,000	1,191	4,000	5,000	100%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	134	1,500	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	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2017 - 2018	1/31/2018	June 2018	FY 2018 - 2019		Expended	\$	%	\$	%	\$	%	\$		%
Salaries & Benefits																
24	Regular Salaries	4400	583,000	332,509	563,000	646,000	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	19,000	82%	7,410	39%	7,600	40%	3,610	19%	380	2%	19,000
26	Group Insurance	4525	119,000	58,494	90,000	119,000	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	64,600	100%	25,194	39%	25,840	40%	12,274	19%	1,292	2%	64,600
28	Uniforms	4575	2,600	1,886	2,600	3,900	100%	1,677	43%	1,599	41%	546	14%	78	2%	3,900
29	Workers' Comp Insurance	4600	16,000	4,089	11,500	14,000	72%	5,460	39%	5,600	40%	2,660	19%	280	2%	14,000
30	Employee Education	4650	2,600	1,886	2,600	17,500	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	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	2,350	100%	917	39%	940	40%	447	19%	47	2%	2,350
33	Board/ Committee Expenses	5030	1,500	806	1,500	1,500	100%	585	39%	600	40%	285	19%	30	2%	1,500
34	Board Conferences & Seminars	5040	6,000	1,745	6,000	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	8,500	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	20,000	95%	8,602	43%	7,790	39%	3,416	17%	192	1%	20,000
37	Office Supplies	5210	7,150	5,864	7,150	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	7,000	91%	2,310	33%	2,380	34%	2,310	33%	0	0%	7,000
39	Communications	5220	15,000	11,287	15,000	13,500	100%	4,455	33%	4,590	34%	4,455	33%	0	0%	13,500
40	Printing & Publications	5230	6,000	3,002	3,000	6,000	50%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000
41	Postage & Shipping	5240	15,000	8,057	15,000	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	12,000	117%	3,960	33%	4,080	34%	3,960	33%	0	0%	12,000
43	Office Utilities	5260	4,200	1,710	2,931	3,500	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	10,000	94%	3,300	33%	3,400	34%	3,300	33%	0	0%	10,000
45	Asset Replacement	5300	28,000	5,711	37,000	35,000	132%	11,550	33%	11,900	34%	11,550	33%	0	0%	35,000
46	Insurance	5400	31,100	27,607	37,872	39,000	122%	15,990	41%	17,160	44%	5,850	15%	0	0%	39,000
47	Legal Services	5510	50,000	35,655	61,000	55,000	122%	31,400	57%	17,600	32%	6,000	11%	0	0%	55,000
48	Accounting Services	5520	50,000	12,715	50,000	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	18,000	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	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	10,000	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	\$ 421,898	\$ 412,150		88%	\$ 167,301		\$ 159,681		\$ 84,455		\$ 712		\$ 412,150
TOTAL OPERATING EXPENSES			\$ 3,663,210	\$ 3,459,497	\$ 3,766,350			\$ 1,406,510		\$ 1,541,734		\$ 788,413		\$ 29,692		\$ 3,766,350
NET OPERATING INCOME			\$ 967,090	\$ 1,497,970	\$ 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	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total
		FY 2017 - 2018	1/31/2018	June 2018	FY 2018 - 2019		Expended	\$	%	\$	%	\$	%	\$	
OTHER REVENUES															
55	Interest Earnings	6100	8,000	19,082	25,000	313%	13,300	35%	20,900	55%	3,800	10%	0	0%	38,000
56	Penalty Revenue	6200	0	0	0	36,000	0	0%	0	0%	0	0%	36,000	100%	36,000
57	Secured & Unsecured Taxes	6320	60,000	42,100	65,000	65,000	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	312,834	313,000	313,000	100%	0	0%	0	0%	0	0%	313,000
59	2016 Sewer Refunding Bonds	2855	186,991	0	186,991	191,000	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	47,662	0	0	50,000	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	\$ -	\$ 1,088,145	\$ 750,650	\$ 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				10,000
	Water Rate Stabilization						15,000				0				15,000
	Water Capital Reserve						269,300		0		0				269,300
	Sewer Operations Reserve						0		0		0				0
	Sewer Rate Stabilization						0		0		0				0
	Sewer Capital Reserve						0		446,200		0				446,200
	Solid Waste Operations Reserve						0		0		0				0
	Solid Waste Rate Stabilization						0		0		(61,113)				(61,113)
	Solid Waste Capital Reserve						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	<i>Water Only</i>
Variable Water Purchase Costs	449	\$ 822	\$ 369,181	<i>Water Only</i>
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	Water Only
Inspections & Compliance Tracking	\$ 2,700	Water Only
Total	\$ 12,700	

Rounded To: \$ 12,700

	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

	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	<i>Water Only</i>
Water Meter Boxes	\$ 1,800	<i>Water Only</i>
Water Meter Lids	\$ 1,000	<i>Water Only</i>
Copper Tubing	\$ 3,000	<i>Water Only</i>
Ball valves	\$ 2,500	<i>Water Only</i>
Couplings & Adapters	\$ 2,900	<i>Water Only</i>
Saddles	\$ 1,800	<i>Water Only</i>
Repair clamps	\$ 2,000	<i>Water Only</i>
Dresser couplings	\$ 1,500	<i>Water Only</i>
Pipe	\$ 2,500	<i>Water Only</i>
Traffic plates	\$ 1,500	<i>Water Only</i>
No Dez	\$ 20,000	<i>Water Only</i>
On-Call Emergency Repair	\$ 40,000	<i>Water Only</i>
Backflow Testing	\$ 1,000	<i>Water Only</i>
Concrete	\$ 3,000	<i>Water Only</i>
Ashphalt	\$ 2,500	<i>Water Only</i>
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: 4200
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	Sewer Only
Nozzles	\$ 2,500	Sewer Only
Plugs	\$ 1,100	Sewer Only
Small generator	\$ 1,200	Sewer Only
Tools for trucks	\$ 4,000	Sewer Only
Stihl cut-off saw	\$ 1,000	Sewer Only
Crane truck rehab	\$ 12,000	Sewer Only
Palm tree removal	\$ 4,000	Sewer Only
Copper tube pinchers	\$ 500	Sewer Only
Manhole ring and covers	\$ 4,200	Sewer Only
Tablet	\$ 700	Sewer Only
Saw Blades	\$ 500	Sewer Only
NASSCO Training	\$ 3,600	Sewer Only
CWEA Training	\$ 2,500	Sewer Only
3" Trash pump	\$ 2,000	Sewer Only
Manhole opening tools	\$ 600	Sewer Only
Wastewater Electrical and Instrumentation	\$ 5,000	Sewer Only
Emergency Repairs - Sam Hill	\$ 40,000	Sewer Only
Wetwell & Hot Spot Cleaning	\$ 18,000	Sewer Only
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

	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

	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	Equal Distribution
Monthly Alarm Service	12	\$ 90	\$ 1,080	Equal Distribution
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

	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	Comm Svc Only
Palm Tree Removal & Stump Grinding	\$ 4,000	Comm Svc Only
District Yard Maintenance	\$ 2,700	Comm Svc Only
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

	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	Staff Time
Total	\$ 646,000	

Rounded To: \$ 646,000

	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	Staff Time
Total	\$ 18,734	

Rounded To: \$ 19,000

	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	Staff Time
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	Staff Time
Total	\$ 64,600	

Rounded To: \$ 64,600

	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	Staff Time
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

	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	Staff Time
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	Staff Time
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	Equal Distribution
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	Equal Distribution
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	Equal Distribution
Total	\$ 6,000	

Rounded To: \$ 6,000

	Adopted FY 2017 - 2018	Actual Through 1/31/2018	Projected June 2018	Proposed FY 2018 - 2019
Printing & Publications	\$ 6,000	\$ 3,002	\$ 3,000	\$ 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	Equal Distribution
Total	\$ 15,000	

Rounded To: \$ 15,000

	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	Equal Distribution
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	Equal Distribution
Image Source Lease	\$ 720	Equal Distribution
Print Charges	\$ 3,500	Equal Distribution
Folding Machine Maintenance	\$ 2,100	Equal Distribution
Total	\$ 9,020	

Rounded To: \$ 10,000

	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	Revenue Basis
Additional Flood Coverage	\$ 6,000	Revenue Basis
Fidelity Bond Coverage	\$ 900	Revenue Basis
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	Revenue Basis
Hollister & Brace - Special Counsel	\$ 15,000	Water Only
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	Revenue Basis
Annual Audit	\$ 16,000	Revenue Basis
Total	\$ 50,000	

Rounded To: \$ 50,000

	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	Revenue Basis
Standards Book Design	\$ 20,000	Revenue Basis
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

	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	Equal Distribution
Board Elections	\$ 2,200	Equal Distribution
Ordinances and Notifications	\$ 1,000	Equal Distribution
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	Equal Distribution
Website Feature Design	\$ 1,500	Equal Distribution
Additional Mailer	\$ 1,400	Equal Distribution
Graphic Design Services for Outreach Materials	\$ 3,000	Equal Distribution
NextDoor Ad Buys	\$ 800	Equal Distribution
Reverse 911 Services	\$ 1,000	Equal Distribution
Laserfiche Subscription	\$ 4,000	Equal Distribution
Miscellaneous Records Management	\$ 2,500	Equal Distribution
General Notification Costs	\$ 1,600	Equal Distribution
Total	\$ 15,980	

Rounded To: \$ 16,000

	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

	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	Water Only
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