

# CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT

## OPERATING & CAPITAL BUDGET FY 2019 - 2020



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***Board of Directors:***

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Kristina Brewer, *President*

Bob Nast, *Vice President*

Jared Bouchard, *Director*

Sean Debley, *Director*

Marcia Marcus, *Director*

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***Budget Preparation Team:***

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Akbar Alikhan, *General Manager*

Pete Martinez, *Deputy General Manager / Operations Manager*

CJ Dillon, *Office Manager*

Erika Davis, *Clerk of the Board*

<b>Glossary of Terms</b>	
<b>High Level</b>	
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.
Maintenance Improvement	Funds spent on District assets to maintain functionality or prolong life of said improvement.
<b>Fund Balance</b>	
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.
<b>Accounting</b>	
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.

<b>Glossary of Terms</b>	
<b>Reserves</b>	
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.
<b>Timeline</b>	
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.
Carryover	Unspent capital project funds from a previously approved capital year that is encumbered for use in current fiscal year for same project.
Expended	Portion of capital project funds from previous fiscal year(s) that was spent towards project costs.

## Commonly Used Abbreviations

<b>ACWA</b>	Association of California Water Agencies
<b>ACWA/JPIA</b>	ACWA Joint Powers Insurance Authority
<b>AMI</b>	Advanced Metering Infrastructure
<b>AWA</b>	Association of Water Agencies
<b>AWWA</b>	American Water Works Association
<b>CalPERS</b>	California Public Employees Retirement System
<b>CASA</b>	California Association of Sanitation Agencies
<b>CCC</b>	Cross Connection Compliance
<b>CCTV</b>	Closed Circuit Television
<b>CCWUA</b>	Channel Counties Water Utilities Agency
<b>CIBERT</b>	Channel Islands Beach Emergency Response Team
<b>CIP</b>	Capital Improvement Budget
<b>COLA</b>	Cost of Living Adjustment
<b>CSDA</b>	California Special Districts Association
<b>CWEA</b>	California Water Environment Association
<b>FY</b>	Fiscal Year
<b>I&amp;I</b>	Inflow and Infiltration (into sewer collection system)
<b>LAFCO</b>	Local Agency Formation Commission
<b>LGFA</b>	Local Government Finance Act
<b>MOU</b>	Memorandum of Understanding
<b>NASSCO</b>	National Association of Sewer Service Companies
<b>PHWA</b>	Port Hueneme Water Agency
<b>R &amp; M</b>	Repair & Maintenance
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SDHS</b>	State Department of Health Services
<b>SWRCB</b>	State Water Resources Control Board
<b>VCEHD</b>	Ventura County Environmental Health Division
<b>VCSDA</b>	Ventura County Special Districts Association
<b>WAN</b>	Wide Area Network
<b>WPD</b>	atershed 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
<b>Water Only</b>	100%	0%	0%	0%	Allocated entirely to Water Enterprise.
<b>Sewer Only</b>	0%	100%	0%	0%	Allocated entirely to Sewer Enterprise.
<b>Solid Waste Only</b>	0%	0%	100%	0%	Allocated entirely to Solid Waste Enterprise.
<b>Comm Svc Only</b>	0%	0%	0%	100%	Allocated entirely to Community Service Account.
<b>Equal Distribution</b>	33%	34%	33%	0%	Split equally among Water, Sewer, and Solid Waste Enterprises.
<b>Staff Time</b>	39%	40%	19%	2%	Split based on how staff time is spent.
<b>Expense Basis</b>	36%	42%	22%	0%	Split based on ratio of operating expenses from each enterprise.
<b>Revenue Basis</b>	41%	44%	15%	0%	Split based on ratio of revenues from each enterprise.
<b>Rev. Water/Sewer</b>	49%	52%	0%	0%	Split based on ratio of revenues from only Water and Sewer.
<b>Ops Time</b>	43%	41%	14%	2%	Split based on how Operations staff time is spent.
<b>Interest Earnings</b>	35%	55%	10%	0%	Split based on interest generated by each enterprise.

## FY 2019 - 2020 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Adopted	Percent	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total	
		FY 2018 - 2019	1/31/2019	June 2019	FY 2019 - 2020	Expended	\$	%	\$	%	\$	%	\$	%		
<b>OPERATING REVENUES</b>																
<b>Rate Revenues</b>																
1	Water Revenue	3110	2,021,000	1,172,047	2,092,262	2,198,000	104%	2,198,000	100%	0	0%	0	0%	0	0%	2,198,000
2	Sewer Revenue	3120	2,180,000	746,448	2,170,373	2,270,000	100%	0	0%	2,270,000	100%	0	0%	0	0%	2,270,000
3	Solid Waste Revenue	3130	731,000	388,800	694,832	731,000	95%	0	0%	0	0%	731,000	100%	0	0%	731,000
<b>Total Rate Revenues</b>			<b>\$ 4,932,000</b>		<b>\$ 4,957,467</b>	<b>\$ 5,199,000</b>	<b>101%</b>	<b>\$ 2,198,000</b>		<b>\$ 2,270,000</b>		<b>\$ 731,000</b>		<b>\$ -</b>	<b>\$ 5,199,000</b>	
<b>OPERATING EXPENSES</b>																
<b>Water System Expense</b>																
4	PHWA Water Contract	4210	740,000	253,533	650,000	810,000	88%	810,000	100%	0	0%	0	0%	0	0%	810,000
5	Water Sampling	4215	17,000	6,655	14,000	16,000	82%	16,000	100%	0	0%	0	0%	0	0%	16,000
6	SWRCB Annual Admin Fee	4220	12,700	12,850	13,000	14,000	102%	14,000	100%	0	0%	0	0%	0	0%	14,000
7	Annual Water Quality Report	4225	4,000	0	4,000	4,000	100%	4,000	100%	0	0%	0	0%	0	0%	4,000
8	Cross Connect Contract Charge	4230	1,700	840	1,680	1,800	99%	1,800	100%	0	0%	0	0%	0	0%	1,800
9	Water Repair & Maintenance	4235	91,000	86,567	110,000	130,000	121%	130,000	100%	0	0%	0	0%	0	0%	130,000
10	Telemetry	4240	11,000	1,603	6,000	11,000	55%	11,000	100%	0	0%	0	0%	0	0%	11,000
<b>Total Water System Expense</b>			<b>\$ 877,400</b>		<b>\$ 798,680</b>	<b>\$ 986,800</b>	<b>91%</b>	<b>\$ 986,800</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 986,800</b>	
<b>Sewer System Expense</b>																
11	Wastewater Transportation	4260	840,000	215,341	823,022	830,000	98%	0	0%	830,000	100%	0	0%	0	0%	830,000
12	Sewer Repair & Maintenance	4265	121,000	59,574	115,000	114,000	95%	0	0%	114,000	100%	0	0%	0	0%	114,000
13	Telemetry	4270	33,000	5,703	16,600	38,000	50%	0	0%	38,000	100%	0	0%	0	0%	38,000
14	Power	4275	18,000	10,429	17,000	20,000	94%	0	0%	20,000	100%	0	0%	0	0%	20,000
<b>Total Sewer System Expense</b>			<b>\$ 1,012,000</b>		<b>\$ 971,622</b>	<b>\$ 1,002,000</b>	<b>96%</b>	<b>\$ -</b>		<b>\$ 1,002,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 1,002,000</b>	
<b>Trash Expense</b>																
15	Contract Trash Services	4285	528,000	258,248	516,000	528,000	98%	0	0%	0	0%	528,000	100%	0	0%	528,000
<b>Total Trash Expense</b>			<b>\$ 528,000</b>		<b>\$ 516,000</b>	<b>\$ 528,000</b>	<b>98%</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 528,000</b>		<b>\$ -</b>	<b>\$ 528,000</b>	
<b>Maintenance Expenses</b>																
16	Gasoline	4310	15,000	5,422	10,000	15,000	67%	6,450	43%	6,150	41%	2,100	14%	300	2%	15,000
17	Vehicle Maintenance	4320	10,000	5,735	9,000	10,000	90%	4,300	43%	4,100	41%	1,400	14%	200	2%	10,000
18	Building Security	4330	1,600	972	2,000	3,000	125%	990	33%	1,020	34%	990	33%	0	0%	3,000
19	Building Maintenance	4340	9,000	2,797	7,000	12,000	78%	3,960	33%	4,080	34%	3,960	33%	0	0%	12,000
20	Signs & Banners	4350	1,500	969	1,500	1,500	100%	495	33%	510	34%	495	33%	0	0%	1,500
21	Public Landscaping	4360	9,200	2,526	2,593	4,500	28%	0	0%	0	0%	0	0%	4,500	100%	4,500
22	Employee Workplace Safety	4370	5,000	800	2,500	5,000	50%	2,150	43%	2,050	41%	700	14%	100	2%	5,000
23	Emergency Preparedness	4380	1,500	750	1,200	1,500	80%	0	0%	0	0%	0	0%	1,500	100%	1,500
<b>Total Maintenance Expenses</b>			<b>\$ 52,800</b>		<b>\$ 35,793</b>	<b>\$ 52,500</b>	<b>68%</b>	<b>\$ 18,345</b>		<b>\$ 17,910</b>		<b>\$ 9,645</b>		<b>\$ 6,600</b>	<b>\$ 52,500</b>	

## FY 2019 - 2020 OPERATING BUDGET

Sheet No.	Account	Adopted	Actual Through	Projected	Adopted	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total				
		FY 2018 - 2019	1/31/2019	June 2019	FY 2019 - 2020		\$	%	\$	%	\$	%	\$	%					
<b>Salaries &amp; Benefits</b>																			
24	Regular Salaries	4400	646,000	431,634	654,000	673,000	101%	262,470	39%	269,200	40%	127,870	19%	13,460	2%	673,000			
25	Payroll Taxes	4500	19,000	8,856	16,000	19,000	84%	7,410	39%	7,600	40%	3,610	19%	380	2%	19,000			
26	Group Insurance	4525	119,000	76,947	103,000	119,000	87%	46,410	39%	47,600	40%	22,610	19%	2,380	2%	119,000			
27	Retirement Benefits	4550	64,600	27,120	58,300	68,900	90%	26,871	39%	27,560	40%	13,091	19%	1,378	2%	68,900			
28	Uniforms	4575	3,900	2,626	3,939	3,900	101%	1,677	43%	1,599	41%	546	14%	78	2%	3,900			
29	Workers' Comp Insurance	4600	14,000	8,808	17,600	13,000	126%	5,070	39%	5,200	40%	2,470	19%	260	2%	13,000			
30	Employee Education	4650	17,500	10,111	17,500	18,000	100%	7,020	39%	7,200	40%	3,420	19%	360	2%	18,000			
<b>Total Salaries &amp; Benefits</b>		\$	884,000	\$	870,339	\$	914,800	98%	\$	356,928	\$	365,959	\$	173,617	\$	18,296	\$	914,800	
<b>Administrative Expenses</b>																			
31	Regular Board Payments	5010	7,650	4,300	8,600	9,000	112%	3,510	39%	3,600	40%	1,710	19%	180	2%	9,000			
32	Special Board Meetings	5020	2,350	800	1,300	2,350	55%	917	39%	940	40%	447	19%	47	2%	2,350			
33	Board/ Committee Expenses	5030	1,500	321	1,500	1,000	100%	390	39%	400	40%	190	19%	20	2%	1,000			
34	Board Conferences & Seminars	5040	6,000	253	1,000	5,000	17%	1,950	39%	2,000	40%	950	19%	100	2%	5,000			
35	Travel & Lodging	5050	8,500	5,705	8,500	8,500	100%	3,315	39%	3,400	40%	1,615	19%	170	2%	8,500			
36	District Dues & Memberships	5100	20,000	18,037	21,000	22,000	105%	9,402	43%	8,571	39%	3,806	17%	221	1%	22,000			
37	Office Supplies	5210	7,150	5,373	7,150	7,500	100%	2,475	33%	2,550	34%	2,475	33%	0	0%	7,500			
38	On-Line Bill Paying	5215	7,000	3,528	6,000	7,000	86%	2,870	41%	3,080	44%	1,050	15%	0	0%	7,000			
39	Communications	5220	13,500	9,752	15,500	16,000	115%	5,280	33%	5,440	34%	5,280	33%	0	0%	16,000			
40	Printing & Publications	5230	6,000	3,002	6,000	6,000	100%	1,980	33%	2,040	34%	1,980	33%	0	0%	6,000			
41	Postage & Shipping	5240	15,000	16,000	16,000	15,000	107%	4,950	33%	5,100	34%	4,950	33%	0	0%	15,000			
42	Miscellaneous Office Expense	5250	12,000	9,433	14,000	13,200	117%	5,364	41%	5,711	43%	2,077	16%	48	0%	13,200			
43	Office Utilities	5260	3,500	1,480	2,900	3,800	83%	1,254	33%	1,292	34%	1,254	33%	0	0%	3,800			
44	Office Equipment Maintenance	5290	10,000	5,730	9,000	8,000	90%	2,640	33%	2,720	34%	2,640	33%	0	0%	8,000			
45	Asset Replacement	5295	35,000	2,137	35,000	49,000	100%	17,668	36%	18,351	37%	12,981	26%	0	0%	49,000			
46	Insurance	5400	39,000	25,653	39,000	39,000	100%	15,990	41%	17,160	44%	5,850	15%	0	0%	39,000			
47	Legal Services	5510	55,000	51,625	65,000	60,000	118%	36,400	61%	17,600	29%	6,000	10%	0	0%	60,000			
48	Accounting Services	5520	50,000	31,000	45,000	48,000	90%	19,680	41%	21,120	44%	7,200	15%	0	0%	48,000			
49	Computer Services & Subscriptions	5530	18,000	10,401	17,000	19,000	94%	7,790	41%	8,360	44%	2,850	15%	0	0%	19,000			
50	Engineering Services	5540	60,000	32,690	55,000	60,000	92%	24,600	41%	26,400	44%	9,000	15%	0	0%	60,000			
51	Bank & Trustee Fees	5560	4,000	2,500	4,000	4,000	100%	1,640	41%	1,760	44%	600	15%	0	0%	4,000			
52	Other Professional Services	5565	10,000	3,718	8,000	10,000	80%	4,100	41%	4,400	44%	1,500	15%	0	0%	10,000			
53	Legal Notices Publication	5600	5,000	90	1,000	3,000	20%	990	33%	1,020	34%	990	33%	0	0%	3,000			
54	Public Information & Outreach	5650	16,000	740	5,000	14,000	31%	4,620	33%	4,760	34%	4,620	33%	0	0%	14,000			
<b>Total Administrative Expenses</b>		\$	412,150	\$	392,450	\$	430,350	95%	\$	179,775	\$	167,775	\$	82,014	\$	787	\$	430,350	
<b>TOTAL OPERATING EXPENSES</b>		\$	3,766,350	\$	-	\$	3,584,884	\$	3,914,450	\$	1,541,848	\$	1,553,644	\$	793,276	\$	25,683	\$	3,914,450
<b>NET OPERATING INCOME</b>		\$	1,165,650	\$	1,372,583	\$	1,284,550	\$	656,152	\$	716,356	\$	(62,276)	\$	(25,683)	\$	1,284,550		



**FY 2019 - 2020 OPERATING BUDGET**

Sheet No.	Account	Adopted	Actual Through	Projected	Adopted	Percent Expended	Water Enterprise		Sewer Enterprise		Solid Waste Enterprise		Community Service		Total
		FY 2018 - 2019	1/31/2019	June 2019	FY 2019 - 2020		\$	%	\$	%	\$	%	\$	%	
<b>OTHER REVENUES</b>															
55	Interest Earnings	6100	38,000	27,656	35,000	92%	13,300	35%	20,900	55%	3,800	10%	0	0%	38,000
56	Penalty Revenue	6200	36,000	18,138	25,000	69%	2,500	10%	2,500	10%	2,500	10%	17,500	70%	25,000
57	Secured & Unsecured Taxes	6320	65,000	43,596	65,000	100%	0	0%	0	0%	0	0%	66,000	100%	66,000
<b>TOTAL OTHER REVENUES</b>			\$ 139,000	\$ 125,000	\$ 129,000	90%	\$ 15,800		\$ 23,400		\$ 6,300		\$ 83,500		\$ 129,000
<b>DEBT OBLIGATIONS</b>															
58	2012 Water Revenue Bonds	2805	313,000	312,834	312,834	100%	313,000	100%	0	0%	0	0%	0	0%	313,000
59	2016 Sewer Refunding Bonds	2855	191,000	146,290	186,991	98%	0	0%	191,000	100%	0	0%	0	0%	191,000
60	CSDA Loan - Smart Meter Project	2700			85,000		41,225	49%	43,775	52%	0	0%	0	0%	85,000
<b>TOTAL DEBT OBLIGATION</b>			\$ 504,000	\$ 499,825	\$ 504,000	99%	\$ 354,225		\$ 234,775		\$ -		\$ -		\$ 589,000
<b>OTHER BUDGET ITEMS</b>															
61	Allocation of Community Service	N/A	50,000	0	0	0%	24,250	49%	25,750	52%	0	0%	(50,000)	0%	0
<b>TOTAL OTHER BUDGET ITEMS</b>			\$ 50,000	\$ -	\$ 50,000		\$ 24,250		\$ 25,750		\$ -		\$ (50,000)		\$ -
<b>AVAILABLE FOR CAPITAL &amp; RESERVES</b>			\$ 750,650	\$ -	\$ 997,758		\$ 293,477		\$ 479,231		\$ (55,976)		\$ 107,817		\$ 824,550
<b>RESERVE CONTRIBUTIONS</b>															
<b>Unrestricted</b>															
	Water						0		0		0		0		0
	Sewer						0		0		0		0		0
	Solid Waste						0		0		0		0		0
	Community Reserves						0		0		0		107,817		107,817
<b>Total Unrestricted Contributions</b>							\$ -		\$ -		\$ -		\$ 107,817		\$ 107,817
<b>Board Restricted</b>															
	Water Operations Reserve						0		0		0		0		0
	Water Rate Stabilization						20,000		0		0		0		20,000
	Water Capital Reserve						273,500		0		0		0		273,500
	Sewer Operations Reserve						0		0		0		0		0
	Sewer Rate Stabilization						0		0		0		0		0
	Sewer Capital Reserve						0		479,200		0		0		479,200
	Solid Waste Operations Reserve						0		0		0		0		0
	Solid Waste Rate Stabilization						0		0		(55,976)		0		(55,976)
	Solid Waste Capital Reserve						0		0		0		0		0
<b>Total Board Restricted Contributions</b>							\$ 293,500		\$ 479,200		\$ (55,976)		\$ -		\$ 716,724
<b>Outside Restricted</b>															
	Water						0		0		0		0		0
	Sewer						0		0		0		0		0
	Solid Waste						0		0		0		0		0
<b>Total Outside Restricted Contributions</b>							\$ -		\$ -		\$ -		\$ -		\$ -
<b>AVAILABLE AFTER RESERVE CONTRIBUTIONS</b>							\$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 2019 - 2020:**

Revenue adjustment of 3% effective July 15, 2019 per Proposition 218 notice issued in September 2016.

#### Budget Backup

**Water Revenue**

Meter Flat Rate	\$ 1,173,281	53.4%
Water Usage Charges	\$ 1,024,502	46.6%
<b>Total</b>	<b>\$ 2,197,783</b>	<b>100%</b>

**Rounded To:** 3 \$ 2,198,000

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Water Revenue	\$ 2,021,000	\$ 1,172,047	\$ 2,092,262	\$ 2,198,000

## 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 2019 - 2020:**

Revenue adjustment of 6% effective July 15, 2019 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 is anticipated in FY 2021. No additional revenue in FY 2020.

#### Budget Backup

**Sewer Revenue**

Fixed Charges	\$ 675,670
Sewer Usage Charges	\$ 693,024
Operational Offset from Oxnard	\$ 898,247
San Nicholas Stormwater Diversion - County WPD	\$ -
<b>Total</b>	<b>\$ 2,266,941</b>

**Rounded To:** \$ 2,270,000

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Sewer Revenue	\$ 2,180,000	\$ 746,448	\$ 2,170,373	<b>\$ 2,270,000</b>

**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 2019 - 2020:**  
Revenue adjustment of 2.5% effective July 15, 2019 per Proposition 218 notice issued in September 2016. Will require approximately \$25,000 from reserves to balance Enterprise for FY 2019-2020.

**Budget Backup**

<b>Solid Waste Revenue</b>	
EJ Harrison Contract Costs	\$ 730,052
<b>Total</b>	<b>\$ 730,052</b>

**Rounded To:** \$ 731,000  
3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Solid Waste Revenue	\$ 731,000	\$ 388,800	\$ 694,832	<b>\$ 731,000</b>

**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 2019 - 2020:**  
Anticipated increase in PHWA water supply costs.

**Budget Backup**

PHWA Water Contract	Quantity	Rate	Total	Allocation
Monthly Fixed Costs	12	\$ 30,000	\$ 360,000	Water Only
Variable Water Purchase Costs	500	\$ 900	\$ 450,000	Water Only
<b>Total</b>			<b>\$ 810,000</b>	

**Rounded To:** \$ 810,000  
4

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
PHWA Water Contract	\$ 740,000	\$ 253,533	\$ 650,000	\$ 810,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 810,000	\$ 810,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 810,000</b>	<b>\$ 810,000</b>

## WATER ENTERPRISE

### *Water Sampling*

**Account Number:** 4215  
**Budget Line Item:** 5

**Account Description:**

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

**Changes for FY 2019 - 2020:**

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	\$ 1,200	\$ 1,200	<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>
<b>Total</b>			<b>\$ 15,700</b>	

**Rounded To: \$ 16,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Water Sampling	\$ 17,000	\$ 6,655	\$ 14,000	\$ <b>16,000</b>

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 15,700	\$ 16,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 15,700</b>	<b>\$ 16,000</b>

## 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 2019 - 2020:**

### Budget Backup

SWRCB Annual Admin Fee	Total	Allocation
Base Fee	\$ 10,000	<i>Water Only</i>
Inspections & Compliance Tracking	\$ 4,000	<i>Water Only</i>
<b>Total</b>	<b>\$ 14,000</b>	

**Rounded To: \$ 14,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
SWRCB Annual Admin Fee	\$ 12,700	\$ 12,850	\$ 13,000	<b>\$ 14,000</b>

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 14,000	\$ 14,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>

## WATER ENTERPRISE Annual Water Quality Report

**Account Number:** 4225  
**Budget Line Item:** 7

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

**Changes for FY 2019 - 2020:**  
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>
<b>Total</b>	<b>\$ 4,000</b>	

**Rounded To:** \$ 4,000

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Annual Water Quality Report	\$ 4,000	\$ -	\$ 4,000	\$ 4,000

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



## 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 2019 - 2020:**

**Budget Backup**

Cross Connect Contract Charge	Quantity	Rate	Total	Allocation
Quarterly Testing	4	\$ 450	\$ 1,800	<i>Water Only</i>
<b>Total</b>			<b>\$ 1,800</b>	

Rounded To: \$ 1,800

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Cross Connect Contract Charge	\$ 1,700	\$ 840	\$ 1,680	\$ 1,800

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 1,800	\$ 1,800
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>

## 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 2019 - 2020:**  
 Increases to on-call repairs to address service and main line breaks. Increase to No Dez contract costs. Reduction in water meter replacement costs.

#### Budget Backup

Water Repair & Maintenance	Total	Allocation
Water Meters	\$ 1,500	Water Only
Water Meter Boxes	\$ 1,000	Water Only
Water Meter Lids	\$ 500	Water Only
Copper Tubing	\$ 3,000	Water Only
Valves	\$ 12,000	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	\$ 3,000	Water Only
Traffic plates	\$ 1,500	Water Only
No Dez	\$ 35,000	Water Only
On-Call Emergency Repair	\$ 55,000	Water Only
Backflow Testing	\$ 1,000	Water Only
Concrete	\$ 4,000	Water Only
Ashphalt	\$ 4,000	Water Only
<b>Total</b>	<b>\$ 129,700</b>	

**Rounded To: \$ 130,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Water Repair & Maintenance	\$ 91,000	\$ 86,567	\$ 110,000	\$ 130,000

Enterprise Allocation		Calculated	Rounded
Water	100%	\$ 129,700	\$ 130,000
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 129,700</b>	<b>\$ 130,000</b>

## WATER ENTERPRISE *Telemetry*

**Account Number:** 4240  
**Budget Line Item:** 10

**Account Description:**

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

**Changes for FY 2019 - 2020:**

Project substantially complete by January 2019. Cost incurred in FY 2018 - 2019 are approximately half of what District can expect in future years.

**Budget Backup**

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

**Rounded To: \$ 11,000**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Telemetry	\$ 11,000	\$ 1,602	\$ 6,000	\$ 11,000

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

## 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 2019 - 2020:**

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>
O&M Share of Oxnard LS #27			\$ 17,851	<i>Sewer Only</i>
San Nicholas Diversion Treatment			\$ -	<i>Sewer Only</i>
<b>Total</b>			<b>\$ 822,961</b>	

**Rounded To: \$ 830,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Wastewater Transportation	\$ 840,000	\$ 215,341	\$ 823,022	\$ 830,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 822,961	\$ 830,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 822,961</b>	<b>\$ 830,000</b>

## SEWER ENTERPRISE

### Sewer Repair & Maintenance

**Account Number:** 4265  
**Budget Line Item:** 12

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

**Changes for FY 2019 - 2020:**  
 Transferred vehicle rehab costs to asset replacement fund. CCTV Project (CI 204) will include cleaning, therefore cleaning expenses have been reduced for FY 2019 - 2020.

#### 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>
Manhole ring and covers	\$ 4,200	<i>Sewer Only</i>
Tablet	\$ -	<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	\$ 20,500	<i>Sewer Only</i>
Gravity Line Cleaning	\$ 20,000	<i>Sewer Only</i>
Wetwell & Hot Spot Cleaning	\$ 28,000	<i>Sewer Only</i>
<b>Total</b>	<b>\$ 113,720</b>	

**Rounded To: \$ 114,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Sewer Repair & Maintenance	\$ 121,000	\$ 59,574	\$ 115,000	\$ 114,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 93,720	\$ 114,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 93,720</b>	<b>\$ 114,000</b>

## SEWER ENTERPRISE Telemetry

**Account Number:** 4270  
**Budget Line Item:** 13

**Account Description:**

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

**Changes for FY 2019 - 2020:**

Elimination of broadband and cellular service contracts with AT&T and Frontier DSL. Elimination of Dial Alarm Service. Addition of XiO service costs, Smart Cover service costs, and Smart Meter Telemetry Costs.

### Budget Backup

Telemetry	Months	Rate	Total	Allocation
XiO SCADA Service	12	\$ 900	\$ 10,800	<i>Sewer Only</i>
Smart Cover Service	12	\$ 992	\$ 11,904	<i>Sewer Only</i>
Smart Meter Telemetry	12	\$ 910	\$ 10,920	<i>Sewer Only</i>
Overages			\$ 4,000	<i>Sewer Only</i>
<b>Total</b>			<b>\$ 37,624</b>	

**Rounded To: \$ 38,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Telemetry	\$ 33,000	\$ 5,703	\$ 16,600	\$ 38,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 37,624	\$ 38,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 37,624</b>	<b>\$ 38,000</b>

## SEWER ENTERPRISE

### *Power*

**Account Number:** 4275  
**Budget Line Item:** 14

**Account Description:**  
 Payments for electricity serving wastewater lift stations.

**Changes for FY 2019 - 2020:**  
 Anticipated 8% increase for electricity costs based on Regional Energy Alliance default plan of 100% Renewable Energy.

#### Budget Backup

Power	Quantity	Rate	Total	Allocation
Monthly Electrical Costs	12	\$ 1,600	\$ 19,200	<i>Sewer Only</i>
<b>Total</b>			<b>\$ 19,200</b>	

**Rounded To:** \$ 20,000

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Power	\$ 18,000	\$ 10,429	\$ 17,000	\$ 20,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	100%	\$ 19,200	\$ 20,000
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 19,200</b>	<b>\$ 20,000</b>

## 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 2019 - 2020:**

Contractual increase of 3% planned for FY 2019-2020. Enterprise is currently underfunded. Reserve funds will be used to cover approximately \$28,000 operating deficit for FY 2019-2020. Rate parity will be addressed in future Prop 218 notice.

**Budget Backup**

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

**Rounded To: \$ 528,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Contract Trash Services	\$ 528,000	\$ 258,248	\$ 516,000	\$ 528,000

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



## 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 2019 - 2020:**

No changes from previous fiscal year. Increased diesel costs for miscellaneous equipment.

### Budget Backup

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

**Rounded To: \$ 15,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Gasoline	\$ 15,000	\$ 5,422	\$ 10,000	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

## 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 2019 - 2020:**

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>
<b>Total</b>	<b>\$ 10,000</b>	

**Rounded To:** \$ 10,000  
 3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Vehicle Maintenance	\$ 10,000	\$ 5,735	\$ 9,000	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

**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 2019 - 2020:**

**Budget Backup**

<b>Building Security</b>	Quantity	Rate	Total	Allocation
Bay Alarm Monthly Services	12	\$ 250	\$ 3,000	<i>Equal Distribution</i>
<b>Total</b>			<b>\$ 3,000</b>	

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

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Building Security	\$ 1,600	\$ 972	\$ 2,000	\$ 3,000

<b>Enterprise Allocation</b>		Calculated	Rounded
Water	33%	\$ 990	\$ 990
Sewer	34%	\$ 1,020	\$ 1,020
Trash	33%	\$ 990	\$ 990
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>

## 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 2019 - 2020:**

Reduction in cabling and plumbing needs.

### 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	\$ 1,200	<i>Equal Distribution</i>
Fumigation	\$ 2,500	<i>Equal Distribution</i>
Front Office Flooring	\$ 2,500	<i>Equal Distribution</i>
Janitorial Service	\$ 2,500	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 11,850</b>	

**Rounded To:** \$ 12,000

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Building Maintenance	\$ 9,000	\$ 2,797	\$ 7,000	\$ 12,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 3,911	\$ 3,960
Sewer	34%	\$ 4,029	\$ 4,080
Trash	33%	\$ 3,911	\$ 3,960
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 11,850</b>	<b>\$ 12,000</b>

## 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 2019 - 2020:**

### Budget Backup

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

**Rounded To:** \$ 1,500

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Signs & Banners	\$ 1,500	\$ 969	\$ 1,500	\$ 1,500

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

**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 2019 - 2020:**

Palm tree removal completed and eliminated for FY 2019-2020

**Budget Backup**

<b>Public Landscaping</b>	Total	Allocation
Pirkle Park Maintenance	\$ 1,500	<i>Comm Svc Only</i>
Auxiliary Yard Maintenance	\$ 1,200	<i>Comm Svc Only</i>
District Yard Maintenance	\$ 1,800	<i>Comm Svc Only</i>
<b>Total</b>	<b>\$ 4,500</b>	

**Rounded To: \$ 4,500**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Public Landscaping	\$ 9,200	\$ 2,526	\$ 2,593	\$ 4,500

<b>Enterprise Allocation</b>		<b>Calculated</b>	<b>Rounded</b>
Water	0%	\$ -	\$ -
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	100%	\$ 3,300	\$ 4,500
<b>Total</b>	<b>100%</b>	<b>\$ 3,300</b>	<b>\$ 4,500</b>

**GENERAL**  
**Employee Workplace Safety**

**Account Number:** 4370  
**Budget Line Item:** 22

**Account Description:**

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

**Changes for FY 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 5,000**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Employee Workplace Safety	\$ 5,000	\$ 800	\$ 2,500	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

## 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 2019 - 2020:**

**Budget Backup**

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

**Rounded To:** \$ 1,500  
 2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Emergency Preparedness	\$ 1,500	\$ 750	\$ 1,200	\$ 1,500

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



## 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 2019 - 2020:**

District enrolled in CalPERS in May 2018, with a one-time salary adjustment of 6.25%. Budget amount for FY 2019-2020 includes estimated COLA of 3%.

### Budget Backup

Regular Salaries	Total	Allocation
Staff Salaries	\$ 673,000	<i>Staff Time</i>
<b>Total</b>	<b>\$ 673,000</b>	

**Rounded To:** \$ 673,000  
 2

	Adopted FY 2018 - 2019	Actual Through 2/22/2019	Projected June 2019	Adopted FY 2019 - 2020
Regular Salaries	\$ 646,000	\$ 431,634	\$ 654,000	\$ 673,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 262,470	\$ 262,470
Sewer	40%	\$ 269,200	\$ 269,200
Trash	19%	\$ 127,870	\$ 127,870
Community	2%	\$ 13,460	\$ 13,460
<b>Total</b>	<b>100%</b>	<b>\$ 673,000</b>	<b>\$ 673,000</b>

## GENERAL Payroll Taxes

**Account Number:** 4500  
**Budget Line Item:** 25

**Account Description:**  
 Employer taxes on personnel and Board wages.

**Changes for FY 2019 - 2020:**

### Budget Backup

Payroll Taxes	Total	Allocation
Payroll Taxes	\$ 18,788	<i>Staff Time</i>
<b>Total</b>	<b>\$ 18,788</b>	

**Rounded To: \$ 19,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Payroll Taxes	\$ 19,000	\$ 8,856	\$ 16,000	\$ 19,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 7,327	\$ 7,410
Sewer	40%	\$ 7,515	\$ 7,600
Trash	19%	\$ 3,570	\$ 3,610
Community	2%	\$ 376	\$ 380
<b>Total</b>	<b>100%</b>	<b>\$ 18,788</b>	<b>\$ 19,000</b>

## 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 2019 - 2020:**

### Budget Backup

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

**Rounded To: \$ 119,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Group Insurance	\$ 119,000	\$ 76,947	\$ 103,000	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 119,000</b>	<b>\$ 119,000</b>

**GENERAL**  
**Retirement Benefits**

**Account Number:** 4550  
**Budget Line Item:** 27

**Account Description:**

Upon enrollment in CalPERS (May 5, 2018), 6.533% of employee wages go towards Employer share of CalPERS formula. The remaining 3.467% (of the total 10% contribution) are contributed toward employee 457 plans.

**Changes for FY 2019 - 2020:**

**Budget Backup**

Retirement Benefits	Total	Allocation
457 Deferred Compensation Employer Share	\$ 23,853	<i>Staff Time</i>
CalPERS Employer Contribution	\$ 44,999	<i>Staff Time</i>
<b>Total</b>	<b>\$ 68,852</b>	

**Rounded To: \$ 68,900**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Retirement Benefits	\$ 64,600	\$ 27,120	\$ 58,300	<b>\$ 68,900</b>

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 26,852	\$ 26,871
Sewer	40%	\$ 27,541	\$ 27,560
Trash	19%	\$ 13,082	\$ 13,091
Community	2%	\$ 1,377	\$ 1,378
<b>Total</b>	<b>100%</b>	<b>\$ 68,852</b>	<b>\$ 68,900</b>

## 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 2019 - 2020:**

### Budget Backup

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

**Rounded To:** \$ 3,900

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Uniforms	\$ 3,900	\$ 2,626	\$ 3,939	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 3,820</b>	<b>\$ 3,900</b>

**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 2019 - 2020:**

District was notified of reductions to quarterly premium due to good record of no lost time accidents.

**Budget Backup**

Workers' Comp Insurance	Total	Allocation
Insurance Premium	\$ 13,000	<i>Staff Time</i>
<b>Total</b>	<b>\$ 13,000</b>	

**Rounded To: \$ 13,000**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Workers' Comp Insurance	\$ 14,000	\$ 8,808	\$ 17,600	\$ 13,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 5,070	\$ 5,070
Sewer	40%	\$ 5,200	\$ 5,200
Trash	19%	\$ 2,470	\$ 2,470
Community	2%	\$ 260	\$ 260
<b>Total</b>	<b>100%</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

## 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 2019 - 2020:**  
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	\$ 4,000	Staff Time
Conference Registration	\$ 4,000	Staff Time
<b>Total</b>	<b>\$ 18,000</b>	

**Rounded To: \$ 18,000**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Employee Education	\$ 17,500	\$ 10,111	\$ 17,500	\$ 18,000

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

**GENERAL**  
**Regular Board Payments**

**Account Number:** 5010  
**Budget Line Item:** 31

**Account Description:**  
Boardmember compensation for Regular Board Meetings

**Changes for FY 2019 - 2020:**

**Budget Backup**

Regular Board Payments	Total	Allocation
Board Compensation	\$ 9,000	<i>Staff Time</i>
<b>Total</b>	<b>\$ 9,000</b>	

**Rounded To: \$ 9,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Regular Board Payments	\$ 7,650	\$ 4,300	\$ 8,600	\$ 9,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 3,510	\$ 3,510
Sewer	40%	\$ 3,600	\$ 3,600
Trash	19%	\$ 1,710	\$ 1,710
Community	2%	\$ 180	\$ 180
<b>Total</b>	<b>100%</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>



## 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 2019 - 2020:**

### Budget Backup

Special Board Meetings	Total	Allocation
Board Compensation	\$ 2,350	<i>Staff Time</i>
<b>Total</b>	<b>\$ 2,350</b>	

**Rounded To: \$ 2,350**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Special Board Meetings	\$ 2,350	\$ 800	\$ 1,300	\$ 2,350

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

**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 2019 - 2020:**

**Budget Backup**

Board/ Committee Expenses	Total	Allocation
Meeting Expenses	\$ 1,000	<i>Staff Time</i>
<b>Total</b>	<b>\$ 1,000</b>	

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

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Board/ Committee Expenses	\$ 1,500	\$ 321	\$ 1,500	\$ 1,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 390	\$ 390
Sewer	40%	\$ 400	\$ 400
Trash	19%	\$ 190	\$ 190
Community	2%	\$ 20	\$ 20
<b>Total</b>	<b>100%</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

**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 2019 - 2020:**

**Budget Backup**

Board Conferences & Seminars	Total	Allocation
Registration Costs	\$ 5,000	<i>Staff Time</i>
<b>Total</b>	<b>\$ 5,000</b>	

**Rounded To: \$ 5,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Board Conferences & Seminars	\$ 6,000	\$ 253	\$ 1,000	\$ 5,000

Enterprise Allocation		Calculated	Rounded
Water	39%	\$ 1,950	\$ 1,950
Sewer	40%	\$ 2,000	\$ 2,000
Trash	19%	\$ 950	\$ 950
Community	2%	\$ 100	\$ 100
<b>Total</b>	<b>100%</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

**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 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 8,500**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Travel & Lodging	\$ 8,500	\$ 5,705	\$ 8,500	\$ 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
<b>Total</b>	<b>100%</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>

**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 2019 - 2020:**

**Budget Backup**

District Dues & Memberships	Total	Allocation
Association of California Water Agencies (ACWA)	\$ 11,000	<i>Ops Time</i>
Channel Counties Water Utilities Assoc (CCWUA)	\$ 100	<i>Water Only</i>
American Water Works Association (AWWA)	\$ 475	<i>Water Only</i>
Ventura County Special Districts Association (VCSDA)	\$ 150	<i>Water Only</i>
LAFCO (District mandated share of LAFCO expense)	\$ 3,000	<i>Equal Distribution</i>
California Water Efficiency Partnership	\$ 1,350	<i>Water Only</i>
Association of Water Agencies (AWA)	\$ 300	<i>Water Only</i>
California Special District Association (CSDA)	\$ 3,800	<i>Equal Distribution</i>
California Association of Sanitation Agencies (CASA)	\$ 1,700	<i>Sewer Only</i>
<b>Total</b>	<b>\$ 21,875</b>	

**Rounded To: \$ 22,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
District Dues & Memberships	\$ 20,000	\$ 18,037	\$ 21,000	\$ 22,000

Enterprise Allocation		Calculated	Rounded
Water	43%	\$ 9,349	\$ 9,402
Sewer	39%	\$ 8,522	\$ 8,571
Trash	17%	\$ 3,784	\$ 3,806
Community	1%	\$ 220	\$ 221
<b>Total</b>	<b>100%</b>	<b>\$ 21,875</b>	<b>\$ 22,000</b>

## 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 2019 - 2020:**

### Budget Backup

Office Supplies	Total	Allocation
Supplies	\$ 7,500	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 7,500</b>	

**Rounded To:** \$ 7,500

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Office Supplies	\$ 7,150	\$ 5,373	\$ 7,150	\$ 7,500

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 2,475	\$ 2,475
Sewer	34%	\$ 2,550	\$ 2,550
Trash	33%	\$ 2,475	\$ 2,475
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>

**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 2019 - 2020:**

As part of new billing system, District has changed payment processors.

**Budget Backup**

On-Line Bill Paying	Total	Allocation
CUSI / Vanco / IVR	\$ 6,750	<i>Revenue Basis</i>
<b>Total</b>	<b>\$ 6,750</b>	

**Rounded To:** \$ 7,000

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
On-Line Bill Paying	\$ 7,000	\$ 3,528	\$ 6,000	\$ 7,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 2,768	\$ 2,870
Sewer	44%	\$ 2,970	\$ 3,080
Trash	15%	\$ 1,013	\$ 1,050
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 6,750</b>	<b>\$ 7,000</b>

## GENERAL Communications

**Account Number:** 5220  
**Budget Line Item:** 39

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

**Changes for FY 2019 - 2020:**  
 Added Hughesnet Sattelite subscription as backup to primary cable internet connection.

### Budget Backup

Communications	Total	Allocation
Frontier	\$ 720	<i>Equal Distribution</i>
Spectrum TV	\$ 600	<i>Equal Distribution</i>
Hughesnet Sattelite	\$ 600	<i>Equal Distribution</i>
Spectrum Internet	\$ 2,500	<i>Equal Distribution</i>
AT&T	\$ 7,680	<i>Equal Distribution</i>
Streamline	\$ 2,400	<i>Equal Distribution</i>
Miscellaneous	\$ 1,000	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 15,500</b>	

**Rounded To: \$ 16,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Communications	\$ 13,500	\$ 9,752	\$ 15,500	\$ 16,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 5,115	\$ 5,280
Sewer	34%	\$ 5,270	\$ 5,440
Trash	33%	\$ 5,115	\$ 5,280
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 15,500</b>	<b>\$ 16,000</b>



**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 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 6,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
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%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>

**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 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 15,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Postage & Shipping	\$ 15,000	\$ 16,000	\$ 16,000	\$ 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%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

## 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 2019 - 2020:**

**Budget Backup**

Miscellaneous Office Expense	Total	Allocation
Courier Service	\$ 2,676	Revenue Basis
Postage machine rental	\$ 2,040	Revenue Basis
Payroll Service	\$ 2,400	Staff Time
Miscellaneous Office	\$ 6,000	Revenue Basis
<b>Total</b>	<b>\$ 13,116</b>	

**Rounded To: \$ 13,200**

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Miscellaneous Office Expense	\$ 12,000	\$ 9,433	\$ 14,000	\$ 13,200

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 5,330	\$ 5,364
Sewer	43%	\$ 5,675	\$ 5,711
Trash	16%	\$ 2,063	\$ 2,077
Community	0%	\$ 48	\$ 48
<b>Total</b>	<b>100%</b>	<b>\$ 13,116</b>	<b>\$ 13,200</b>

## GENERAL Office Utilities

**Account Number:** 5260  
**Budget Line Item:** 43

**Account Description:**  
 Utility charges for District office.

**Changes for FY 2019 - 2020:**  
 Enrollment in Regional Energy Alliance will increase electricity rates by up to 10%.

### Budget Backup

Office Utilities	Total	Allocation
Utilities	\$ 3,800	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 3,800</b>	

**Rounded To:** \$ 3,800

2

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Office Utilities	\$ 3,500	\$ 1,480	\$ 2,900	\$ 3,800

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 1,254	\$ 1,254
Sewer	34%	\$ 1,292	\$ 1,292
Trash	33%	\$ 1,254	\$ 1,254
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>

## 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 2019 - 2020:**

Elimination of Radix Handheld maintenance (\$2,700) due to Smart Meter project.

### Budget Backup

Office Equipment Maintenance	Total	Allocation
Image Source Lease	\$ 720	<i>Equal Distribution</i>
Xerox Lease	\$ 3,500	<i>Equal Distribution</i>
Small Printer Maintenance	\$ 850	<i>Equal Distribution</i>
Folding Machine Maintenance	\$ 2,100	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 7,170</b>	

**Rounded To: \$ 8,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Office Equipment Maintenance	\$ 10,000	\$ 5,730	\$ 9,000	\$ 8,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 2,086	\$ 2,640
Sewer	34%	\$ 2,149	\$ 2,720
Trash	33%	\$ 2,086	\$ 2,640
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 6,320</b>	<b>\$ 8,000</b>

## GENERAL Asset Replacement

**Account Number:** 5295  
**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 2019 - 2020:**

Added backup generator. Included 2% per year escalator, multiplied by the lifespan of the asset.

### Budget Backup

Asset	Unit Cost	Future Value	Quantity	Lifespan (Yrs.)	Total	Allocation
Computers	\$ 2,000	\$ 2,208	9	5	\$ 3,975	Equal Distribution
Fleet	\$ 40,000	\$ 46,866	5	8	\$ 29,291	Equal Distribution
Backup Generator	\$ 55,000	\$ 74,023	1	15	\$ 4,935	Rev. Water/Sewer
Backhoe	\$ 70,000	\$ 85,330	1	10	\$ 8,533	Rev. Water/Sewer
Copier	\$ 10,000	\$ 11,717	1	8	\$ 1,465	Equal Distribution
<b>Total</b>					<b>\$ 48,199</b>	

**Rounded To: \$ 49,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Asset Replacement	\$ 35,000	\$ 2,137	\$ 35,000	\$ 49,000

Enterprise Allocation		Calculated	Rounded
Water	36%	\$ 15,600	\$ 17,668
Sewer	37%	\$ 16,203	\$ 18,351
Trash	26%	\$ 11,461	\$ 12,981
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 43,264</b>	<b>\$ 49,000</b>

## 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 2019 - 2020:**  
 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>
<b>Total</b>	<b>\$ 39,000</b>	

**Rounded To: \$ 39,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Insurance	\$ 39,000	\$ 25,653	\$ 39,000	\$ 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%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>

## GENERAL Legal Services

**Account Number:** 5510  
**Budget Line Item:** 47

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

**Changes for FY 2019 - 2020:**  
 Special Counsel now co-representing PHWA. Work will still need to be done solely on behalf of District.

### Budget Backup

Legal Services	Total	Allocation
A to Z Law - District Counsel	\$ 40,000	<i>Revenue Basis</i>
Hollister & Brace - Special Counsel	\$ 20,000	<i>Water Only</i>
<b>Total</b>	<b>\$ 60,000</b>	

**Rounded To: \$ 60,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Legal Services	\$ 55,000	\$ 51,625	\$ 65,000	\$ 60,000

Enterprise Allocation		Calculated	Rounded
Water	61%	\$ 36,400	\$ 36,400
Sewer	29%	\$ 17,600	\$ 17,600
Trash	10%	\$ 6,000	\$ 6,000
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>



## 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 2019 - 2020:**

**Budget Backup**

Accounting Services	Total	Allocation
Soares, Sandall, Bernacchi & Petrovich, LLP	\$ 31,000	<i>Revenue Basis</i>
Annual Audit	\$ 16,500	<i>Revenue Basis</i>
<b>Total</b>	<b>\$ 47,500</b>	

**Rounded To:** \$ **48,000**  
 3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Accounting Services	\$ 50,000	\$ 31,000	\$ 45,000	\$ <b>48,000</b>

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 19,475	\$ 19,680
Sewer	44%	\$ 20,900	\$ 21,120
Trash	15%	\$ 7,125	\$ 7,200
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 47,500</b>	<b>\$ 48,000</b>

## GENERAL Computer Services & Subscriptions

**Account Number:** 5530  
**Budget Line Item:** 49

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

**Changes for FY 2019 - 2020:**

### Budget Backup

Computer Services & Subscriptions	Total	Allocation
CUSI	\$ 6,000	<i>Revenue Basis</i>
Antivirus & Web Security	\$ 1,000	<i>Revenue Basis</i>
Adobe	\$ 1,000	<i>Revenue Basis</i>
Microsoft	\$ 5,000	<i>Revenue Basis</i>
IT Services and Consulting	\$ 6,000	<i>Revenue Basis</i>
<b>Total</b>	<b>\$ 19,000</b>	

**Rounded To: \$ 19,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Computer Services & Subscriptions	\$ 18,000	\$ 10,401	\$ 17,000	\$ 19,000

Enterprise Allocation		Calculated	Rounded
Water	41%	\$ 2,460	\$ 7,790
Sewer	44%	\$ 2,640	\$ 8,360
Trash	15%	\$ 900	\$ 2,850
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 6,000</b>	<b>\$ 19,000</b>

**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 2019 - 2020:**

**Budget Backup**

Engineering Services	Total	Allocation
Gannett Fleming On-Call Services	\$ 40,000	<i>Revenue Basis</i>
Standards Book Design	\$ 20,000	<i>Revenue Basis</i>
<b>Total</b>	<b>\$ 60,000</b>	

**Rounded To:** \$ **60,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Engineering Services	\$ 60,000	\$ 32,690	\$ 55,000	\$ <b>60,000</b>

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

**GENERAL**  
**Bank & Trustee Fees**

**Account Number:** 5560  
**Budget Line Item:** 51

**Account Description:**  
Bank and Trustee Fees

**Changes for FY 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 4,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Bank & Trustee Fees	\$ 4,000	\$ 2,500	\$ 4,000	\$ 4,000

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

**GENERAL**  
**Other Professional Services**

**Account Number:** 5565  
**Budget Line Item:** 52

**Account Description:**

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

**Changes for FY 2019 - 2020:**

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>
<b>Total</b>	<b>\$ 10,000</b>	

**Rounded To: \$ 10,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Other Professional Services	\$ 10,000	\$ 3,718	\$ 8,000	\$ 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%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

**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 2019 - 2020:**  
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	\$ -	<i>Equal Distribution</i>
Ordinances and Notifications	\$ 1,000	<i>Equal Distribution</i>
<b>Total</b>	<b>\$ 2,500</b>	

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

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Legal Notices Publication	\$ 5,000	\$ 90	\$ 1,000	\$ 3,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 495	\$ 990
Sewer	34%	\$ 510	\$ 1,020
Trash	33%	\$ 495	\$ 990
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>

**GENERAL**  
**Public Information & Outreach**

**Account Number:** 5650  
**Budget Line Item:** 54

**Account Description:**  
Customer Outreach and Public Information Costs

**Changes for FY 2019 - 2020:**  
Records Management project was put on hold during FY 2018 - 2019 and will be resumed during FY 2019 - 2020

**Budget Backup**

Public Information & Outreach	Total	Allocation
Website Domain Fee	\$ 180	<i>Equal Distribution</i>
Additional Mailer	\$ 1,400	<i>Equal Distribution</i>
Graphic Design Services for Outreach Materials	\$ 3,000	<i>Equal Distribution</i>
Social Media Ad Buys	\$ 800	<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>
<b>Total</b>	<b>\$ 13,480</b>	

**Rounded To: \$ 14,000**

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Public Information & Outreach	\$ 16,000	\$ 740	\$ 5,000	\$ 14,000

Enterprise Allocation		Calculated	Rounded
Water	33%	\$ 59	\$ 4,620
Sewer	34%	\$ 61	\$ 4,760
Trash	33%	\$ 59	\$ 4,620
Community	0%	\$ -	-
<b>Total</b>	<b>100%</b>	<b>\$ 180</b>	<b>\$ 14,000</b>

**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 2019 - 2020:**

Income based on market performance.

**Budget Backup**

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

**Rounded To: \$ 38,000**

3

	Adopted FY 2018 - 2019	Actual Through 3/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Interest Earnings	\$ 38,000	\$ 27,656	\$ 35,000	\$ 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%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>



## NON-RATE REVENUE *Penalty Revenue*

**Account Number:** 6200  
**Budget Line Item:** 56

**Account Description:**  
Revenue generated from late and delinquent payments.

**Changes for FY 2019 - 2020:**  
Majority of penalty revenue is used to offset Community Service activity costs. A portion of penalty revenue is allocated to each enterprise to cover costs of payment collection.

### Budget Backup

Penalty Revenue	Total	Allocation
Late Payment Revenue	\$ 25,000	<i>Custom 3</i>
<b>Total</b>	<b>\$ 25,000</b>	

**Rounded To:** \$ 25,000

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Penalty Revenue	\$ 36,000	\$ 18,138	\$ 25,000	\$ 25,000

Enterprise Allocation		Calculated	Rounded
Water	10%	\$ 2,500	\$ 2,500
Sewer	10%	\$ 2,500	\$ 2,500
Trash	10%	\$ 2,500	\$ 2,500
Community	70%	\$ 17,500	\$ 17,500
<b>Total</b>	<b>100%</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

## 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 2019 - 2020:**

### Budget Backup

Secured & Unsecured Taxes	Total	Allocation
Tax Income	\$ 66,000	<i>Comm Svc Only</i>
<b>Total</b>	<b>\$ 66,000</b>	

**Rounded To: \$ 66,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Secured & Unsecured Taxes	\$ 65,000	\$ 43,596	\$ 65,000	\$ 66,000

Enterprise Allocation		Calculated	Rounded
Water	0%	\$ -	\$ -
Sewer	0%	\$ -	\$ -
Trash	0%	\$ -	\$ -
Community	100%	\$ 66,000	\$ 66,000
<b>Total</b>	<b>100%</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>

## 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 2019 - 2020:**

**Budget Backup**

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

**Rounded To: \$ 313,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
2012 Water Revenue Bonds	\$ 313,000	\$ 312,834	\$ 312,834	\$ 313,000

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

## DEBT SERVICE 2016 Sewer Refunding Bonds

**Account Number:** 2855  
**Budget Line Item:** 59

**Account Description:**

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

**Changes for FY 2019 - 2020:**

### Budget Backup

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

**Rounded To: \$ 191,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
2016 Sewer Refunding Bonds	\$ 191,000	\$ 146,290	\$ 186,991	\$ 191,000

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

## DEBT SERVICE CSDA Loan - Smart Meter Project

**Account Number:** 2855  
**Budget Line Item:** 60

**Account Description:**

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

**Changes for FY 2019 - 2020:**

New for FY 2019 - 2020.

### Budget Backup

CSDA Loan - Smart Meter Project	Total	Allocation
Debt Service	\$ 84,807	<i>Rev. Water/Sewer</i>
<b>Total</b>	<b>\$ 84,807</b>	

**Rounded To: \$ 85,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
CSDA Loan - Smart Meter Project	\$ -	\$ -	\$ -	\$ 85,000

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

**OTHER**  
**Allocation of Community Service**

**Account Number:** N/A  
**Budget Line Item:** 61

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

**Changes for FY 2019 - 2020:**

**Budget Backup**

Allocation of Community Service	Total	Allocation
Required Allocation	\$ 50,000	<i>Rev. Water/Sewer</i>
<b>Total</b>	<b>\$ 50,000</b>	

**Rounded To: \$ 50,000**

3

	Adopted FY 2018 - 2019	Actual Through 1/31/2019	Projected June 2019	Adopted FY 2019 - 2020
Allocation of Community Service	\$ 50,000	\$ -	\$ -	\$ 50,000

Enterprise Allocation		Calculated	Rounded
Water	49%	\$ 24,250	\$ 24,250
Sewer	52%	\$ 25,750	\$ 25,750
Trash	0%	\$ -	\$ -
Community	0%	\$ -	\$ -
<b>Total</b>	<b>100%</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

**FY 2019 - 2020 CAPITAL IMPROVEMENT PROGRAM**

Line	Project No.	Capital Project	Water	Sewer	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	5-Year Total	
1	CI 101	Monitoring of Water Lines in Easements	100%			\$20,000	\$0	\$40,000	\$0	\$0	\$0	\$60,000	
2	CI 102	AMI Installation on Well	100%			\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000	
3	CI 103	PHWA Improvements	100%				\$120,000	\$200,000	\$150,000	\$40,000	\$40,000	\$550,000	
4	CI 201	I&I Reduction - Main & Manhole Improvements		100%			\$75,000	\$420,000	\$0	\$50,000	\$200,000	\$745,000	
5	CI 202	Sewer Lift Station and Pump Station Rehabilitation		100%			\$60,000	\$320,000	\$100,000	\$270,000	\$0	\$750,000	
7	CI 205	Hydrogen Sulfide Reduction		100%			\$0	\$100,000	\$0	\$0	\$0	\$100,000	
8	CI 206	Oxnard Wastewater Plant Improvements		100%			\$0	\$200,000	\$200,000	\$300,000	\$600,000	\$1,300,000	
9	CI 208	Wastewater Flow Meter Installation		100%	\$19,000	\$16,000	\$40,000	\$10,000	\$0	\$0	\$0	\$85,000	
10	CI 402	Yard and Building Improvements	50%	50%	\$28,000	\$22,000	\$125,000	\$925,000	\$0	\$0	\$0	\$1,100,000	
11	CI 501	Air Compressor	50%	50%			\$12,000	\$0	\$0	\$0	\$0	\$12,000	
12	CI 502	Changeable Message Sign	50%	50%			\$15,000	\$0	\$0	\$0	\$0	\$15,000	
13	CI 503	Crane Truck	50%	50%			\$90,000	\$0	\$0	\$0	\$0	\$90,000	
14	MI 104	Water Emergency Response Plan	100%				\$12,000	\$0	\$0	\$0	\$0	\$12,000	
15	MI 204	CCTV Video Inspection Program		100%			\$0	\$0	\$0	\$0	\$85,000	\$85,000	
16	MI 209	Sewer System Management Plan		100%			\$12,000	\$0	\$0	\$0	\$0	\$12,000	
17	MI 404	Water & Sewer Rate Study	50%	50%			\$20,000	\$25,000	\$0	\$0	\$0	\$45,000	
<b>Water</b>						\$14,000	\$41,000	\$263,000	\$715,000	\$150,000	\$40,000	\$40,000	\$1,208,000
<b>Sewer</b>						\$33,000	\$27,000	\$318,000	\$1,525,000	\$300,000	\$620,000	\$885,000	\$3,648,000
<b>Trash</b>						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>						<b>\$47,000</b>	<b>\$68,000</b>	<b>\$581,000</b>	<b>\$2,240,000</b>	<b>\$450,000</b>	<b>\$660,000</b>	<b>\$925,000</b>	<b>\$4,856,000</b>

**Water Enterprise**

**FY 2020**

Beginning Capital Reserve Balance	\$2,840,344
Contributions for FY 2019 - 2020:	\$273,500
Planned Capital Expenditures	-\$263,000
Ending Capital Reserve Balance	\$2,850,844
Minimum Capital Reserve Balance	\$828,000

**Sewer Enterprise**

**FY 2020**

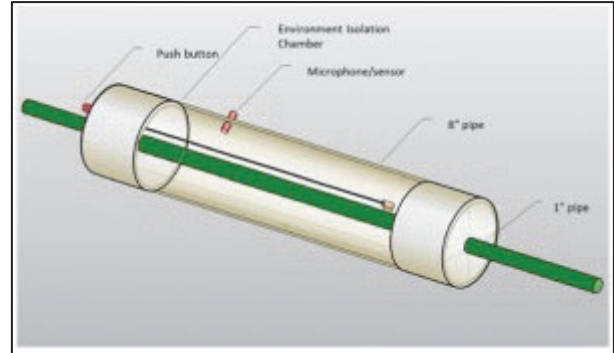
Beginning Capital Reserve Balance	\$2,662,492
Contributions for FY 2019 - 2020:	\$479,200
Planned Capital Expenditures	-\$318,000
Ending Capital Reserve Balance	\$2,823,692
Minimum Capital Reserve Balance	\$1,048,640

# Capital Improvement Program

## MONITORING OF WATER LINES IN EASEMENTS

- CI 101 -

**Description:** Sampling of water pipe segments that run through private property easements to determine condition and potential for failure. Installation of pressure/flow monitoring devices on distribution main to detect signs of failure in pipe segment.



**Justification:** Water main breaks in areas where the District’s distribution system runs through private property may be costly to address repairs and damage caused if not detected early. Pipe sampling and installing detection monitoring devices will help staff address issues in these segments early.

**Operations Impact:** Monitoring devices will have ongoing service costs.

**Begin:** 2019 – Q4  
**End:** 2020 – Q4

Funding Allocation	Allocation
Water	100%
Sewer	
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design		\$20,000						
Construction			\$40,000					
		\$20,000	\$40,000					\$60,000



# Capital Improvement Program

## WELL AMI MONITORING

- CI 102 -

**Description:** Installation of a Ranch Systems automatic meter reading device for groundwater consumption reporting. Contingent upon District's plans to continue well operation.



**Justification:** All wells in the basin are required to be outfitted with Ranch Systems AMI by October of 2020.

**Operations Impact:** N/A

**Begin:** 2019 – Q4

**End:** 2020 – Q2

Funding Allocation	Allocation
Water	100%
Sewer	
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design								
Construction		\$10,000						
		\$10,000						\$10,000

# Capital Improvement Program

## PHWA IMPROVEMENTS

- CI 102 -

**Description:** District’s share of capital improvement needs at the PHWA Brackish Water Reclamation Demonstration Facility.



**Justification:** Reinvestment in the PHWA facility will be required to prolong the life of the treatment equipment. The District will be responsible for its capacity share of the improvements.

**Operations Impact:** N/A

**Begin:** 2020  
**End:** 2023

Funding Allocation	Allocation
Water	100%
Sewer	
Solid Waste	

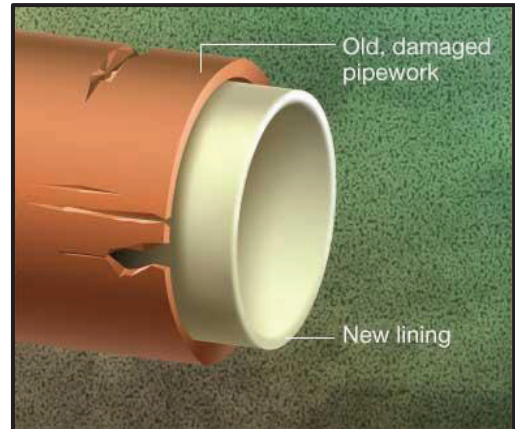
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design								
Construction			\$120,000	\$200,000	\$150,000	\$40,000	\$40,000	\$550,000
			\$120,000	\$200,000	\$150,000	\$40,000	\$40,000	\$550,000

# Capital Improvement Program

## I&I REDUCTION – GRAVITY MAIN IMPROVEMENTS & MANHOLE REHAB

- CI 201 -

**Description:** Repair and/or relining of VCP in areas where cracking or breaking has occurred. Rehabilitation of manholes. Problem areas will be identified by CCTV inspection (MI 204).



**Justification:** Repairing cracks and joints prevents unwanted infiltration, exfiltration, and reduced pumping/treatment costs.

**Operations Impact:** Potential for less pumping and treatment costs as a result of reduced infiltration flows.

**Begin:** 2019 – Q3  
**End:** 2020 – Q2

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

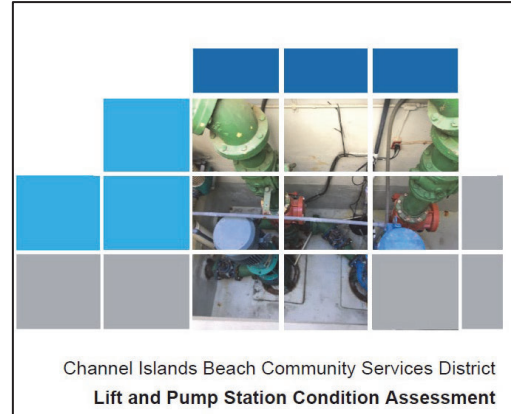
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design			\$75,000			\$50,000		
Construction				\$420,000			\$200,000	
			\$75,000	\$420,000		\$50,000	\$200,000	\$745,000

# Capital Improvement Program

## SEWER LIFT STATION AND PUMP STATION REHABILITATION

- CI 202 -

**Description:** Signification upgrades /rehab of the District’s seven sewer lift stations to address mechanical, electrical, safety, structural, and instrumentation needs.



**Justification:** Project ensures the longevity and continued operation of the District’s sewer lift stations, maintains compliance with regulatory standards, and improves worker safety.

**Operations Impact:** Improvements will address operational reliability and longevity of sewer lift stations.

**Begin:** 2019  
**End:** 2023

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

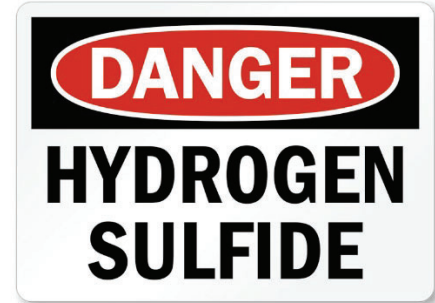
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design			\$60,000		\$40,000			
Construction				\$320,000	60,000	\$250,000		
			<b>\$60,000</b>	<b>\$320,000</b>	<b>\$100,000</b>	<b>\$250,000</b>		<b>\$750,000</b>

# Capital Improvement Program

## HYDROGEN SULFIDE REDUCTION

- CI 205 -

**Description:** Treatment of wastewater flows in the collection system to reduce odor and pipe corrosion.



**Justification:** May be required by City of Oxnard in future (prior to discharge point into City’s collection system). Will help maintain newly relined segments of gravity lines (CI 201).

**Operations Impact:** Staff will need to maintain equipment required for chemical dosing and treatment.

**Begin:** 2020 – Q3  
**End:** 2021 – Q2

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

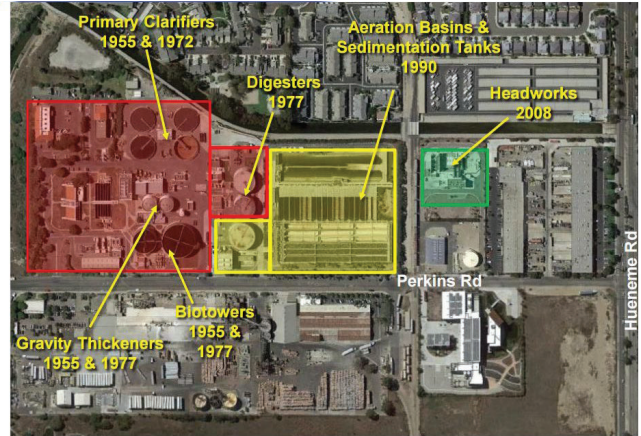
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design				\$10,000				
Construction				\$90,000				
				\$100,000				\$100,000

# Capital Improvement Program

## OXNARD WASTEWATER PLANT IMPROVEMENTS

- CI 206 -

**Description:** District’s share of the necessary upgrades to the City of Oxnard’s Wastewater Treatment Plant.



**Justification:** The District owns nearly 2% of the wastewater plant’s capacity for treatment of its wastewater flows.

**Operations Impact:** N/A

**Begin:**  
**End:**

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

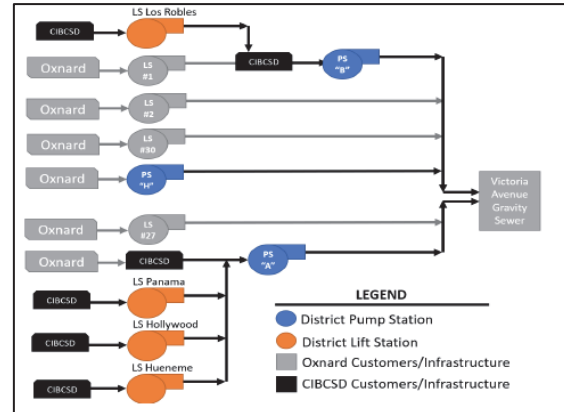
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design								
Construction			\$0	\$200,000	\$200,000	\$300,000	\$600,000	
			\$0	\$200,000	\$200,000	\$300,000	\$600,000	\$1,300,000

# Capital Improvement Program

## WASTEWATER FLOW METER INSTALLATION

- CI 208 -

**Description:** Engineering design and flow monitoring installation at sewer lift stations where necessary. Project goals are to support the mission of the 2<sup>nd</sup> Amendment to the Wastewater Transportation Agreement between District and City of Oxnard. Project will help determine actual flows and strengths generated by each agency and will assign costs accordingly.



**Justification:** Helps accomplish goal of assigning wastewater conveyance and treatment costs to the appropriate agency.

**Operations Impact:**

**Begin:** 2019  
**End:** 2021

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

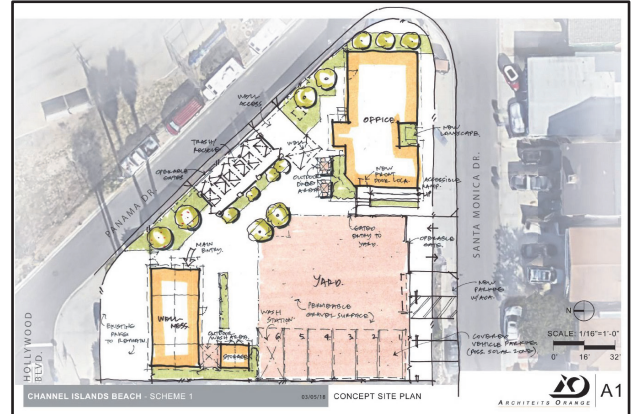
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design	\$19,000	\$16,000	\$40,000					
Construction				\$10,000				
	<b>\$19,000</b>	<b>\$16,000</b>	<b>\$40,000</b>	<b>\$10,000</b>				<b>\$85,000</b>

# Capital Improvement Program

## YARD & BUILDING IMPROVEMENTS

- CI 402 -

**Description:** Renovation or reconstruction of the District’s main facility and yard. Project includes architectural design sessions, concept drawings, plan submittal, and construction.



**Justification:** Project will address code and ADA Compliance issues at District’s main facility.

**Operations Impact:**

**Begin:** 2019  
**End:** 2022

Funding Allocation	Allocation
Water	50%
Sewer	50%
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design	\$22,000	\$28,000	\$125,000					
Construction				\$925,000				
	\$22,000	\$28,000	\$125,000	\$925,000				\$1,100,000



# Capital Improvement Program

## AIR COMPRESSOR UNIT REPLACEMENT

- CI 501 -

**Description:** Replacement of the District’s air compressor unit that has reached the end of its useful life.



**Justification:** Air compressor used in routine maintenance activities.

**Operations Impact:**

**Begin:** 2019

**End:** 2019

Funding Allocation	Allocation
Water	50%
Sewer	50%
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Procurement			\$12,000					\$12,000

# Capital Improvement Program

## CHANGEABLE MESSAGE SIGN

- CI 502 -

**Description:** Procurement of a changeable message sign for use during capital projects, special events, and emergency repairs.



**Justification:** Promotes public awareness and employee roadway safety.

**Operations Impact:**

**Begin:** 2019  
**End:** 2019

Funding Allocation	Allocation
Water	50%
Sewer	50%
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Procurement			\$15,000					\$15,000

# Capital Improvement Program

## CRANE TRUCK

- CI 503 -

**Description:** Replacement of a 2002 Crane Truck that has reached the end of its useful life.



**Justification:** District routinely uses its existing crane truck for both water and sewer maintenance operations. Existing crane truck was sized for water applications prior to the District owning sewer assets. New crane truck will be appropriately sized for both water and sewer functions.

**Operations Impact:**

**Begin:** 2019  
**End:** 2019

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Procurement			\$90,000					\$90,000

# Capital Improvement Program

## WATER EMERGENCY RESPONSE PLAN

- MI 104 -

**Description:** A water emergency response plan summarizes disasters/emergencies that may occur in the water system’s service area, such as: earthquake, major fire emergencies, water outages due to loss of power, water contamination, and acts of sabotage.



**Justification:** Regulatory recommendation. Plan is to ensure reliable water service and minimize public health risks from unsafe drinking water during emergency events.

**Operations Impact:**

**Begin:** 2019  
**End:** 2020

Funding Allocation	Allocation
Water	100%
Sewer	
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design			\$12,000					
Construction								
			\$12,000					\$12,000

# Capital Improvement Program

## CCTV VIDEO INSPECTION PROGRAM

- MI 204 -

**Description:** Routing cleaning and videoing of the District gravity sewer collection system.



**Justification:** Results from the CCTV video will inform District of vulnerable areas in the sewer collection system that require repair or additional maintenance.

**Operations Impact:**

**Begin:** 2024  
**End:** 2024

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

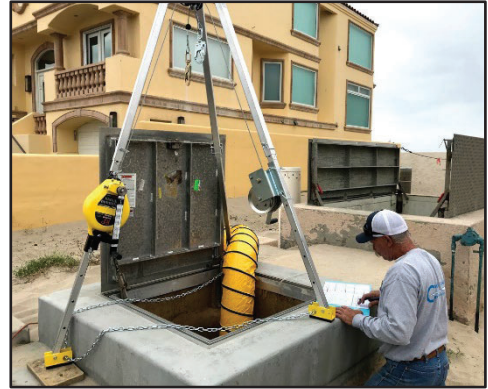
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design								
Construction							\$85,000	
							<b>\$85,000</b>	<b>\$85,000</b>

# Capital Improvement Program

## SEWER SYSTEM MANAGEMENT PLAN

- MI 209 -

**Description:** The SSMP is a document that describes the activities the District uses to manage the wastewater collection system effectively. The elements include maintenance operations, minimizing I&I, and minimizing/addressing SSOs that may occur. SSMP was last adopted in 2009.



**Justification:** All public agencies that own or operate sanitary sewer systems greater than one mile in length that collect and/or convey wastewater to publicly owned treatment facilities are required to have a current Sewer System Management Plan (SSMP).

**Operations Impact:**

**Begin:** 2019  
**End:** 2020

Funding Allocation	Allocation
Water	
Sewer	100%
Solid Waste	

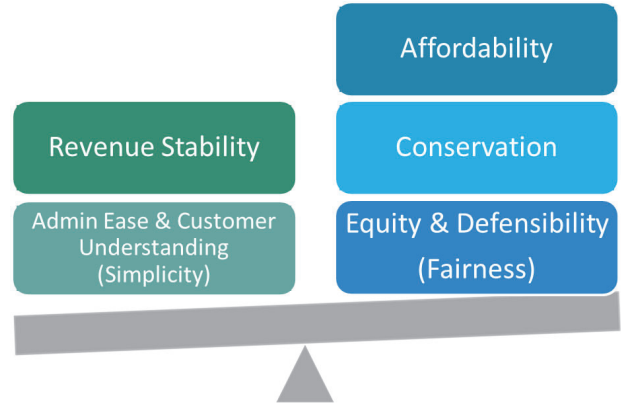
Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design			\$12,000					
Construction								
			\$12,000					\$12,000

# Capital Improvement Program

## WATER & SEWER RATE STUDY

- MI 404 -

**Description:** Update to the District’s 2016 Combination Water & Sewer Rate Study. Future Board direction will determine if scope will contain Financial Plan and/or Cost of Service Study. Results of the study will b



**Justification:** The District’s 5-year rate plan will end in July 2021. A cost of service study is required every 10 years, but is often completed every 5 years. Staff will make a recommendation on whether a cost of service study is necessary as part of the next rate study.

**Operations Impact:**

**Begin:** 2019  
**End:** 2019

Funding Allocation	Allocation
Water	50%
Sewer	50%
Solid Waste	

Project Schedule	Expended	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Design			\$20,000	\$25,000				
Construction								
			\$20,000	\$25,000				\$45,000