

**Castroville Community Services District  
Water Income and Expense Budget  
July 2023 through June 2024**

	<b>Amended</b>	
	<b>2022/2023</b>	<b>2023/2024</b>
<b>Income</b>		
4010 · Metered Water Sales	\$ 1,362,000	\$ 1,362,000
4020 · Hydrant Water Sales	\$ 6,000	\$ 6,500
4030 · New Service Installation	\$ 14,279	\$ 15,237
4040 · Backflow Revenue	\$ 13,000	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,500	\$ 3,500
4053 · Reconnect Charges	720	500
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	3,500	3,500
Total Misc. Revenue	<u>\$ 8,020</u>	<u>\$ 7,800</u>
4060 · Interest Earned	\$ 68,000	\$ 99,714
4062 · Deep Well-DWR IRWM Grant	\$ 300,000	\$ -
<b>Total Income</b>	<u><u>\$ 1,771,299</u></u>	<u><u>\$ 1,504,251</u></u>

**Expense**

**WATER OPERATIONS EXPENSE**

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	2,000	2,000
5125 · Cellular Phones	1,000	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	8,500	8,500
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	9,700	9,800
Total General Operations Expense	<u>\$ 27,000</u>	<u>\$ 27,100</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 134,000	\$ 130,000
5165 · Pump Repair/Maintenance	5,000	4,000
5170 · Supplies for Pumps & Well Sites	8,000	8,000
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenanc	4,000	4,000
5195 · Well Sites - Other Expense	5,000	5,000
Total Well Sites Expense	<u>\$ 160,000</u>	<u>\$ 155,000</u>

**Castroville Community Services District  
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July 2023 through June 2024**

	<b>Amended</b>	
	<b>2022/2023</b>	<b>2023/2024</b>
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	3,000	3,000
<b>Total Valve Expense</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 7,000	\$ 7,000
5270 · Meter - Repair/Maintenance	3,000	3,000
<b>Total Meter Expense</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,500	1,500
<b>Total Hydrant Expense</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	56,000	10,000
<b>Total Water Lines Expense</b>	<b>\$ 60,000</b>	<b>\$ 14,000</b>
5400 · Water Depreciation Expense	\$ 334,000	\$ 338,000
<b>Automobile Expense</b>		
5451 · Fuel	\$ 4,000	\$ 4,500
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 7,500</b>	<b>\$ 8,000</b>
<b>Payroll Expense Water Operation</b>		
5520 · Operators Water Wages	\$ 111,076	\$ 114,409
<b>Total Payroll Expense-Operations</b>	<b>\$ 111,076</b>	<b>\$ 114,409</b>
<b>TOTAL OPERATIONS EXPENSE</b>	<b>\$ 715,576</b>	<b>\$ 672,509</b>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
5565 · Postage	\$ 9,500	\$ 10,300
5570 · Billing Supplies	1,000	1,000
5580 · Toilet Rebate	225	225
5590 · Other Billing Expense	6,200	6,200
<b>Total Billing Expense</b>	<b>\$ 17,425</b>	<b>\$ 18,225</b>

**Castroville Community Services District  
Water Income and Expense Budget  
July 2023 through June 2024**

	Amended	
	2022/2023	2023/2024
<b>Utilities Expense</b>		
5611 · Utilities - P G & E	\$ 1,850	\$ 1,900
5612 · Utilities - Telephones	3,100	2,700
5613 · Utilities - Disposal	380	400
5650 · Utilities - M 1W	130	282
<b>Total Utilities Expense</b>	<b>\$ 5,460</b>	<b>\$ 5,282</b>
 <b>Insurance Expense</b>		
5621 · Insurance - Auto & General	\$ 18,700	\$ 19,500
<b>Total Insurance Expense</b>	<b>\$ 18,700</b>	<b>\$ 19,500</b>
 <b>Office Expense</b>		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	3,500	3,500
5725 · Community Outreach	-	2,000
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	800	2,000
5740 · Computer Programs/Upgrades	13,000	13,000
5745 · Bank Fees	1,000	1,100
5750 · Seminars/Training/Staff	6,000	6,000
5752 · Seminar/Training/Directors	6,000	8,000
5760 · Membership Dues	11,500	11,500
5765 · Office Repairs/Maintenance	2,500	2,600
5770 · Building Maintenance	3,000	3,000
<b>Total Office Expense</b>	<b>\$ 52,600</b>	<b>\$ 58,000</b>
 <b>Payroll Expenses</b>		
5810 · Wages Water- General Manager	\$ 77,053	\$ 79,365
5820 · Wages - Administrative	82,968	85,524
5865 · Insurance - Workers Comp	5,200	5,670
5875 · Employee Health Benefits	98,550	100,228
5880 · PERS Retirement Benefits-Employer	24,900	25,647
5880-A · Pension Exp PERS Retirement Bel	3,010	1
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	21,100	21,740
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	19,871	19,871
<b>Total Payroll Expenses</b>	<b>\$ 333,318</b>	<b>\$ 338,712</b>

**Castroville Community Services District  
Water Income and Expense Budget  
July 2023 through June 2024**

	<b>Amended 2022/2023</b>		<b>2023/2024</b>
Consulting Expense			
5910 · Legal Fees	\$ 4,000	\$	4,000
5920 · Engineering Fees	7,000		7,000
5930 · Director Fees	2,700		2,700
5940 · Accounting Fees	9,121		9,121
5960 · Other Consulting Fees	30,000		50,000
Total Consulting Expense	\$ 52,821	\$	72,821
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 480,324</b>	<b>\$</b>	<b>512,540</b>
 <b>TOTAL COMBINED EXPENSES</b>	<b>\$ 1,195,900</b>	<b>\$</b>	<b>1,185,049</b>
 Net Income or Loss	<b>\$ 575,399</b>	<b>\$</b>	<b>319,202</b>
 *Less Capital Expenditures:	<b>\$ 677,300</b>	<b>\$</b>	<b>297,200</b>

Meter Registers \$5,000  
 Valve Replacement \$40,000  
 Lateral Replacement \$187,200  
 Bobcat Loader \$20,000  
 Truck \$45,000

Net Income or Loss	<b>(101,901)</b>	<b>\$</b>	<b>22,002</b>
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\*Capital Expenditures will be booked as an asset  
 \*Depreciation Expense is reflected

**Castroville Community Services District**  
**Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2023 through June 2024**

	<b>Amended</b>		<b>2023/2024</b>
	<b>2022/2023</b>		
<b>Income</b>			
<b>ZONE 1 (CASTROVILLE) REVENUE</b>			
4105 · User fees - Storm Drain #75301	\$ 65,000	\$	65,000
4115 · Property Tax	925,000		930,000
4125 · Sewer Connection Fees	6,336		3,168
1170 · USDA Income from M L Zone 3	32,000		-
4130 · Misc Revenue	1,000		1,000
4132 · Construction Grant for Washington Bybass Lin	-		3,500,000
4135 · Zone 1 Interest Earned	90,000		120,000
<b>Total Income</b>	<b>\$ 1,119,336</b>	<b>\$</b>	<b>4,619,168</b>
<b>Zone 1 OPERATION EXPENSE</b>			
<b>General Operation Expense</b>			
7005 · Shop Supplies	\$ 1,200	\$	1,200
7010 · Small Tools	1,500		1,500
7015 · Operators Uniforms	2,000		2,000
7018 · Operators Certifications	500		500
7020 · Cellular Phones	800		800
<b>Total General Operation Expense</b>	<b>\$ 6,000</b>	<b>\$</b>	<b>6,000</b>
<b>Lift Station Expense</b>			
7105 · Sewer Utilities PG & E	\$ 5,300	\$	5,300
7115 · Lift Station Repair/Maintenance	5,000		5,000
7120 · Supplies for Pump Station	1,200		1,200
7122 · Permit Fee for Generators	500		510
7125 · Building Repair & Maintenance	1,000		1,000
<b>Total Lift Station Expense</b>	<b>\$ 13,000</b>	<b>\$</b>	<b>13,010</b>
7200 · Sewer (Zone 1) Depreciaton Expense	68,000		65,000
<b>Automobile Expense</b>			
7305 · Fuel for Trucks	\$ 3,000	\$	3,000
7310 · Repair/Maintenance	2,000		2,000
7315 · Other Auto Expense	1,500		1,500
<b>Total Automobile Expense</b>	<b>\$ 6,500</b>	<b>\$</b>	<b>6,500</b>
<b>Payroll Expense-Operation</b>			
7405 · Operators Zone 1 Wages	\$ 86,500	\$	89,095
<b>Total Payroll Expense</b>	<b>\$ 86,500</b>	<b>\$</b>	<b>89,095</b>

**Castroville Community Services District**  
**Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2023 through June 2024**

	<b>Amended</b>		<b>2023/2024</b>
	<b>2022/2023</b>		
Sewer Line Expense			
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$	10,000
Total Sewer Line Expense	<u>\$ 10,000</u>	<u>\$</u>	<u>10,000</u>
 Storm drain Expense			
7475 · Storm Drain-Supplies	\$ 1,000	\$	1,000
7485 · Storm Drain-Repair/Maintenance	10,000		10,000
7492 · Storm Drain-Fuel for Trucks	1,100		1,100
Total Storm Drain Expense	<u>\$ 12,100</u>	<u>\$</u>	<u>12,100</u>
 <b>TOTAL OPERATION EXPENSE</b>			
	<u><b>202,100</b></u>		<u><b>201,705</b></u>
 <b>ZONE 1 ADMINSTRATIVE EXPENSE</b>			
Office Expense			
7505 · Office Supplies	\$ 2,200	\$	2,200
7510 · Office Equipment	1,500		1,500
7515 · Misc. Office Expense	1,600		1,600
7520 · Computer Program/Upgrade	4,000		4,000
7525 · Office Repair/Maintenance	1,950		1,950
7530 · Alarm Monitoring Service	500		500
7535 · Property Taxes	600		600
7540 · Seminars/Training/Staff	4,000		4,000
7545 · Seminar/Training/Directors	4,000		6,000
7555 · Membership Dues	9,000		9,000
7560 · Building Maintenance	2,000		2,000
7586 · Bad Debt Write-Offs	500		500
Total Office Expense	<u>\$ 31,850</u>	<u>\$</u>	<u>33,850</u>
 Payroll Expense Admin			
7605 · Wages Zone 1 GM	\$ 59,930	\$	61,728
7620 · Wages Zone 1 Admin	64,463		66,448
7625 · Insurance -Workers Comp	4,000		4,410
7630 · Employee Health Benefits	73,000		77,955
7632 · FICA Expense	15,700		16,171
7635 · PERS Retirement Benefits Employer Contribut	19,300		19,879
7635-A · Pension Exp PERS Retirement Benefits UAL	2,342		1
7636 · Other Post Employment Benefits	15,455		15,455
7640 · Employee Life Insurance	480		480
Total Payroll Expense	<u>\$ 254,670</u>	<u>\$</u>	<u>262,527</u>

**Castroville Community Services District**  
**Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2023 through June 2024**

	<b>Amended</b>		<b>2023/2024</b>
	<b>2022/2023</b>		
Utilities Expense			
7655 · Utilities - PG &E	\$ 1,700	\$	1,700
7660 · Utilities-Telephones	2,350		2,300
7665 · Utilities - Disposal	300		320
7670 · Utilities - M1W	100		110
<b>Total Utilities Expense</b>	<b>\$ 4,450</b>	<b>\$</b>	<b>4,430</b>
Sewer Consulting Expense			
7705 · Sewer Legal Fees	\$ 5,000	\$	5,000
7710 · Sewer Engineer Fees	6,000		6,000
7715 · Sewer Accounting Fees	7,094		7,094
7720 · Sewer Other Consulting Fees	4,000		4,000
7725 · Director Fees	2,100		2,100
<b>Total Consulting Expense</b>	<b>\$ 24,194</b>	<b>\$</b>	<b>24,194</b>
Insurance Expense			
7755 · Insurance - Auto & General	\$ 14,500	\$	15,200
<b>Total Insurance Expense</b>	<b>\$ 14,500</b>	<b>\$</b>	<b>15,200</b>
Bond, Loan, & Certif. Expense			
7772 · Investment Advisory Services	\$ 50	\$	50
7774 · CSA 14/CCSD Organizational Cost	3,589		3,589
7775 · Willdan Tax Code-Admin Fee	600		600
7776 · Unrealized/Gain-Loss of Investment	20,000		20,000
<b>Total Bond, Loan &amp; Certif. Expense</b>	<b>\$ 24,239</b>	<b>\$</b>	<b>24,239</b>
Storm Drain Consulting Expense			
7805 · Storm Drain Legal Fees	\$ 500	\$	500
7810 · Storm Drain Engineer Fees	1,000		1,000
7815 · Storm Drain Other Consulting Fee	500		500
<b>Total Consulting Expense</b>	<b>\$ 2,000</b>	<b>\$</b>	<b>2,000</b>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 355,903</b>	<b>\$</b>	<b>366,440</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 558,003</b>	<b>\$</b>	<b>568,145</b>
<b>NET INCOME OR LOSS</b>	<b>\$ 561,333</b>	<b>\$</b>	<b>4,051,023</b>

**Castroville Community Services District  
 Castroville (Zone 1) Sewer Income and Expense Budget  
 July 2023 through June 2024**

	<b>Amended 2022/2023</b>	<b>2023/2024</b>
<b>*Less Capital Expenditures</b>	<b>95,000</b>	<b>3,605,000</b>
Lift Stations-2 Lift Pumps \$10,000		
New Laterals & Sewer Mains \$50,000		
Truck \$45,000		
Construction Grant for Washington Bybass Line \$3,500,000		
<b>Transfer Out- Property Taxes to Zone 1 Gov</b>		
<b>NCRPD Extended Recreational Services</b>	<b>\$ 100,000</b>	<b>\$ 110,000</b>
<b>NCRPD Capital Projects balance forward from previous years 95K still in Zone 1 Gov Fund</b>	<b>\$ 95,000</b>	<b>\$ -</b>
<b>Net Income or Loss</b>	<b>271,333</b>	<b>336,023</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**  
**Castroville (Zone 1) Governmental Activities**  
**Income and Expense Budget**  
**July 2022 through June 2023**

	<b>Amended 2022/2023</b>	<b>2023/2024</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	442,018	-
4135 · Zone 1 Interest Earned	600	1,000
<b>Total Income</b>	<b>\$ 475,618</b>	<b>\$ 34,000</b>
<b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>		
7825 · Street Light Utility Cost	\$ 34,000	\$ 30,000
7830 · Castroville Sign Maintenance	4,600	2,000
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
7902 · Government (Zone1) Depreciation Expense	21,100	30,764
<b>Total Zone1 Other Oper &amp; Maint Expense</b>	<b>\$ 60,700</b>	<b>\$ 63,764</b>
<b>TOTAL OTHER OPERATION EXPENSE</b>	<b>60,700</b>	<b>63,764</b>
<b>ZONE 1 RECREATIONAL EXPENSE</b>		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	95,000	95,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>
<b>TOTAL RECREATIONAL EXPENSE</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 255,700</b>	<b>\$ 258,764</b>
<b>NET INCOME OR LOSS</b>	<b>\$219,918</b>	<b>(\$224,764)</b>
<b>Transfer In- Property Taxes to Zone 1 Gov</b>		
NCRPD Extended Recreational Services	\$ 100,000	\$ 110,000
NCRPD Capital Projects-balance forward	\$ 95,000	\$ -
from previous years 95K not used still in fund	<b>\$ 195,000</b>	<b>\$ 110,000</b>
Street Light PG&E Credit Remaining	\$ (23,636)	\$ -
*Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 442,018	\$ -
<b>Net Income or Loss</b>	<b>(\$3,464)</b>	<b>(\$114,764)</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense to be reflected

**Castroville Community Services District  
Sewer Zone 2 Income and Expense Budget  
July 2023 through June 2024**

	<b>Amended 2022/2023</b>	<b>2023/2024</b>
<b>Income</b>		
<b>ZONE 2 (MORO COJO) REVENUE</b>		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4210 · Zone 2 Interest Earned	1,000	1,500
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
<b>Total Income</b>	<b>\$ 164,568</b>	<b>\$ 165,068</b>
 <b>ZONE 2 OPERATION EXPENSE</b>		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
Lift Station Expense		
8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	5,000	5,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 16,200	\$ 16,200
8082 · Sewer (Zone 2) Depreciaton Expense		
Automobile Expense	\$ 18,500	\$ 18,550
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 24,684	\$ 25,425
Total Payroll Expenses-Operations	\$ 24,684	\$ 25,425
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	\$ 1,500	\$ 1,500

**Castroville Community Services District  
Sewer Zone 2 Income and Expense Budget  
July 2023 through June 2024**

**Amended  
2022/2023      2023/2024**

<b>TOTAL OPERATION EXPENSE</b>	<b>69,134</b>	<b>69,925</b>
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**ZONE 2 ADMINISTRATIVE EXPENSE**

Office Expense		
8178 · Seminar/Training/Directors	\$ 2,000	\$ 2,500
8179 · Membership Dues	2,200	2,500
8181 · Office Supplies	600	600
8182 · Office Equipment	500	500
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	2,000	2,000
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	300	310
8189 · Seminars/Training/Staff	2,000	2,000
<b>Total Office Expense</b>	<b>\$ 12,000</b>	<b>\$ 12,810</b>

Payroll Expense Administration		
8191 · Wages- Zone 2 GM	17,123	17,637
8195 · Wages-Zone 2 Admin	18,661	19,266
8200 · Insurance-Workers Comp	1,200	1,260
8205 · Employee Health Benefits	20,800	22,300
8210 · PERS Retirement Benefits Employer Contribution	5,430	5,593
8210-A · Pension Exp PERS Retirement Benefits UAL	700	1
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	4,416	4,416
8214 · FICA Expense	5,300	5,460
<b>Total Payroll Expense Administration</b>	<b>\$ 73,770</b>	<b>\$ 76,073</b>

Utilities Expense		
8221 · Utilities - PG &E	\$ 600	\$ 600
8222 · Utilities-Telephones	625	625
8223 · Utilities - Disposal	85	100
8224 · Utilities - M1W	30	40
<b>Total Utilities Expense</b>	<b>\$ 1,340</b>	<b>\$ 1,365</b>

Consulting Expense		
8216 · Sewer Consulting Fees	1,600	1,600
8217 · Sewer Engineer Fees	4,000	4,000
8218 · Sewer Accounting Fees	2,027	2,027

**Castroville Community Services District  
Sewer Zone 2 Income and Expense Budget  
July 2023 through June 2024**

	<b>Amended</b>	
	<b>2022/2023</b>	<b>2023/2024</b>
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 9,760</u>	<u>\$ 9,760</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 4,150	\$ 4,350
Total insurance Expense	<u>\$ 4,150</u>	<u>\$ 4,350</u>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	 <u><b>\$ 101,020</b></u>	 <u><b>\$ 104,358</b></u>
 <b>TOTAL COMBINED EXPENSES</b>	 <u><b>\$ 170,154</b></u>	 <u><b>\$ 174,283</b></u>
 <b>NET INCOME OR LOSS</b>	 <u><b>\$ (5,586)</b></u>	 <u><b>\$ (9,215)</b></u>
 <b>LESS CAPITAL EXPENDITURES</b>	 <b>\$ 60,000</b>	 <b>\$ 10,000</b>
Impellers/Pumps \$10,000		
 <b>Net income or Loss</b>	 <u><b>\$ (65,586)</b></u>	 <u><b>\$ (19,215)</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District  
Zone 2 Governmental Activities  
Income and Expense Budget  
July 2023 through June 2024**

	<b>2022/2023</b>	<b>2023/2024</b>
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
<b>Total Income</b>	<b>\$ 35,600</b>	<b>\$ 35,600</b>
<b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>		
8245 · Open Space Maint-Outside Service	\$ 4,000	\$ 4,000
8250 · Street Light Utility Cost	2,900	3,100
8255 · Road Repair	5,000	20,000
8260 · Street Signage	500	500
<b>Total Zone 2 Other Operation &amp; Maint Expense</b>	<b>\$ 12,400</b>	<b>\$ 27,600</b>
Street Light PG&E Credit Remaining	\$ (2,630)	\$ -
<b>NET INCOME OR LOSS</b>	<b>\$ 25,830</b>	<b>\$ 8,000</b>

**Castroville Community Services District**  
**Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2023 through June 2024**

	<b>Amended 2022/2023</b>	<b>2023/2024</b>
<b>Income</b>		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	173,000	175,000
4306 · Sewer Connection Fees	3,168	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	4,000	5,000
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grar	118,456	-
4310 · Clean Water Small Communities Construction C	-	7,500,000
<b>Total Income</b>	<b>\$ 491,124</b>	<b>\$ 7,875,668</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	250
<b>Total General Operation Expense</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	1,000	1,000
<b>Total Lift Station Expense</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>
 9200 · Sewer (Zone 3) Depreciaton Expense		
	<b>\$ 36,000</b>	<b>\$ 36,000</b>
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 24,684	\$ 25,425
<b>Total Payroll Expense</b>	<b>\$ 24,684</b>	<b>\$ 25,425</b>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
<b>Total Sewer Line Expense</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>TOTAL OPERATION EXPENSE</b>	<b>90,134</b>	<b>90,875</b>

**Castroville Community Services District**  
**Draft Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2021 through June 2022**

	<b>Amended</b>		<b>2023/2024</b>
	<b>2022/2023</b>		
<b>Zone 3 ADMINISTRATIVE EXPENSE</b>			
<b>Office Expense</b>			
9505 · Office Supplies	\$ 600	\$	600
9510 · Office Equipment	500		500
9515 · Misc. Office Expense	1,200		500
9520 · Computer Program/Upgrade	2,000		2,000
9525 · Office Repair/Maintenance	700		700
9530 · Alarm Monitoring Service	200		200
9535 · Property Taxes	200		200
9540 · Seminars/Training/Staff	2,000		2,000
9545 · Seminar/Training/Directors	2,000		2,500
9555 · Membership Dues	2,200		2,500
9560 · Building Maintenance	1,000		1,000
<b>Total Office Expense</b>	<b>\$ 12,600</b>	<b>\$</b>	<b>12,700</b>
<b>Payroll Expense Admin</b>			
9605 · Wages Zone 3 GM	\$ 17,123	\$	17,637
9620 · Wages Zone 3 Admin	18,661		19,266
9625 · Insurance -Workers Comp	1,200		1,260
9630 · Employee Health Benefits	20,800		22,300
9632 · FICA Expense	5,300		5,460
9635 · PERS Retirement Benefits Employer Contribut	5,430		5,593
9636-A · Pension Exp PERS Retirement Benefits UAL	700		1
9636 · Other Post Employment Benefits	4,416		4,416
9640 · Employee Life Insurance	140		140
<b>Total Payroll Expense</b>	<b>\$ 73,770</b>	<b>\$</b>	<b>76,073</b>
<b>Utilities Expense</b>			
9655 · Utilities - PG &E	\$ 600	\$	600
9660 · Utilities-Telephones	625		625
9665 · Utilities - Disposal	85		100
9670 · Utilities - M1W	30		40
<b>Total Utilities Expense</b>	<b>\$ 1,340</b>	<b>\$</b>	<b>1,365</b>
<b>Sewer Consulting Expense</b>			
9705 · Sewer Legal Fees	\$ 4,000	\$	4,000
9710 · Sewer Engineer Fees	5,000		5,000
9715 · Sewer Accounting Fees	2,027		2,027
9720 · Sewer Other Consulting Fees	5,000		5,000
9725 · Director Fees	600		600
<b>Total Consulting Expense</b>	<b>\$ 16,627</b>	<b>\$</b>	<b>16,627</b>

**Castroville Community Services District  
Moss Landing (Zone 3) Sewer Income and Expense Budget  
July 2023 through June 2024**

	<b>Amended 2022/2023</b>	<b>2023/2024</b>
Insurance Expense		
9755 · Insurance - Auto & General	\$ 4,150	\$ 4,350
Total Insurance Expense	<u>\$ 4,150</u>	<u>\$ 4,350</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	32,000	-
Total Loan-Bond Expense	<u>\$ 32,000</u>	<u>\$ -</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 140,487</u></u>	<u><u>\$ 111,115</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 230,621</u></u>	<u><u>\$ 201,990</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 260,503</u></u>	<u><u>\$ 7,673,678</u></u>
<b>*Less Capital Expenditures</b>	<u><u>128,456</u></u>	<u><u>7,510,000</u></u>
Lift Stations-Pumps \$10,000		
Wastewater System Rehabilitation System		
Construction Project \$7,500,000		
<b>NET INCOME OR LOSS</b>	<u><u>\$ 132,047</u></u>	<u><u>\$ 163,678</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected