



**CASTROVILLE
COMMUNITY
SERVICES DISTRICT**

P.O. BOX 1065
OFFICE: 11499 GEIL STREET
CASTROVILLE, CA 95012
FAX (831) 633-3103

President – Cosme Padilla
Vice President – Ron Stefani
Director – Glenn Oania
Director – Greg MacMillan
Director – James R. Cochran

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

**BOARD OF DIRECTORS
BUDGET & PERSONNEL COMMITTEE MEETING
TUESDAY, MAY 9, 2023 – 10:00 A.M.
11499 GEIL STREET**

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact Lidia Santos, Board Secretary during regular business hours at (831) 633-2560. Notification received 48 hours before the meeting will enable the District to make reasonable accommodations.

COMMITTEE MEMBERS

Ron Stefani
Greg MacMillan

Agenda

CALL MEETING TO ORDER

ROLL CALL

PUBLIC COMMENTS – *(Anyone wishing to address the Committee on matters not appearing on the Agenda may do so at this time. Please limit your comment to three minutes. The public may comment on any other item(s) listed on the Agenda at the time the item(s) is considered by the committee.)*

1. Review of FY 2023/2024 Proposed Budget
2. Recommendations for FY 2023/2024 Budget
3. Personnel-Staff Wage Increase for 2023/2024
4. Recommendations for Staff Wage Increase 2023/2024
5. Adjournment

Castroville Community Services District

Water

Five Year Capital Improvement and Operational Planning 2023

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 1,362,000	\$ 1,362,000	\$ 1,368,810	\$ 1,375,654	\$ 1,382,532	
New connections	\$ 14,279	\$ 15,237	\$ 15,237	\$ 15,237	\$ 15,237	
Other Revenues	\$ 27,020	\$ 27,300	\$ 28,520	\$ 28,520	\$ 28,520	
Non-Operating Revenues						
Deep Well-DWR IRWM Grant	\$ 300,000					
Tank & System Fill Grant						
Water Interest Earned	\$ 68,000	\$ 99,714	\$ 99,714	\$ 99,714	\$ 99,714	
Total Revenue	\$ 1,771,299	\$ 1,504,251	\$ 1,512,281	\$ 1,519,125	\$ 1,526,003	\$ 7,832,959
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 715,576	\$ 674,730	\$ 694,972	\$ 715,821	\$ 737,296	
Administration Expenses	\$ 480,324	\$ 516,586	\$ 532,084	\$ 548,046	\$ 564,487	
Total Application of Funds	\$ 1,195,900	\$ 1,191,316	\$ 1,227,055	\$ 1,263,867	\$ 1,301,783	\$ 6,179,922
Capital Improvement Projects						
Water Equipment	\$ 5,000	\$ 20,000	\$ 55,000			
New Trucks		\$ 45,000			\$ 20,000	
Valve & Main Replacements	\$ 121,000	\$ 40,000	\$ 20,000	\$ 10,000	\$ 10,000	
Chlorine generators		\$ -	\$ 21,000			
Well Motors & Pumping Equipment	\$ 95,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	
Lateral Replacement(plastic/copper)	\$ 144,000	\$ 187,200	\$ 20,000	\$ 20,000	\$ 20,000	
SCADA Upgrades	\$ 6,000	\$ -	\$ 1,000			
Meter Registers		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Well Site #4 Tank & System Fill	\$ -					
Building Addition Upgrade	\$ 6,300	\$ -				
New Well 6 -Design, Land & Constr	\$ 300,000	\$ -	\$ 1,400,000			
Total CIP	\$ 677,300	\$ 297,200	\$ 1,525,000	\$ 38,000	\$ 58,000	\$ 2,595,500
Total Revenue Requirements	\$ 1,873,200	\$ 1,488,516	\$ 2,752,055	\$ 1,301,867	\$ 1,359,783	\$ 8,775,422
NET						
Surplus / (Deficit)	(101,901)	15,735	(1,239,774)	217,258	166,220	\$ (942,462)
						\$ -

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

	Amended	
	2022/2023	2023/2024
Income		
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	\$ -
Total Income	<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
Draft Water Income and Expense Budget
July 2023 through June 2024**

	Amended	
	2022/2023	2023/2024
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	3,000	3,000
Total Valve Expense	<u>\$ 3,500</u>	<u>\$ 3,500</u>
Meter Expense		
5260 · Meter - Supplies	\$ 7,000	\$ 7,000
5270 · Meter - Repair/Maintenance	3,000	3,000
Total Meter Expense	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,500	1,500
Total Hydrant Expense	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	56,000	10,000
Total Water Lines Expense	<u>\$ 60,000</u>	<u>\$ 14,000</u>
5400 · Water Depreciation Expense	\$ 334,000	\$ 338,000
Automobile Expense		
5451 · Fuel	\$ 4,000	\$ 4,500
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
Total Automobile Expense	<u>\$ 7,500</u>	<u>\$ 8,000</u>
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 111,076	\$ 116,630
Total Payroll Expense-Operations	<u>\$ 111,076</u>	<u>\$ 116,630</u>
TOTAL OPERATIONS EXPENSE	<u><u>\$ 715,576</u></u>	<u><u>\$ 674,730</u></u>
ADMINISTRATIVE EXPENSE		
Billing Expense		
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
Total Billing Expense	<u>\$ 17,425</u>	<u>\$ 18,225</u>

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

	Amended	
	2022/2023	2023/2024
Utilities Expense		
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
Total Utilities Expense	\$ 5,460	\$ 5,282
Insurance Expense		
5621 · Insurance - Auto & General	\$ 18,700	\$ 19,500
Total Insurance Expense	\$ 18,700	\$ 19,500
Office Expense		
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
Total Office Expense	\$ 52,600	\$ 58,000
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 77,053	\$ 80,906
5820 · Wages - Administrative	82,968	87,116
5865 · Insurance - Workers Comp	5,200	5,670
5875 · Employee Health Benefits	98,550	100,228
5880 · PERS Retirement Benefits-Employer	24,900	26,145
5880-A · Pension Exp PERS Retirement Bel	3,010	1
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	21,100	22,155
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	19,871	19,871
Total Payroll Expenses	\$ 333,318	\$ 342,758

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

	Amended		2023/2024
	2022/2023		
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
TOTAL ADMINISTRATIVE EXPENSE	\$ 480,324	\$	516,586
TOTAL COMBINED EXPENSES	\$ 1,195,900	\$	1,191,316
Net Income or Loss	\$ 575,399	\$	312,935
*Less Capital Expenditures:	\$ 677,300	\$	297,200
Meter Registers \$5,000			
Valve Replacement \$40,000			
Lateral Replacement \$187,200			
Bobcat Loader \$20,000			
Truck \$45,000			
Net Income or Loss	(101,901)		15,735

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2023

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees #75301	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Property Tax	\$ 925,000	\$ 930,000	\$ 943,950	\$ 958,109	\$ 972,481	
Grant- Washington Bypass-Construction	\$ -	\$ 3,500,000				
New Service and Connection Fees	\$ 6,336	\$ 3,168	\$ 6,338	\$ 6,338	\$ 6,338	
Interest Revenue	\$ 90,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	
USDA Loan from Moss Landing	\$ 32,000	\$ -				
Misc Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Revenue	\$ 1,119,336	\$ 4,619,168	\$ 1,136,288	\$ 1,150,447	\$ 1,164,819	\$ 9,190,058
Application of Funds						
Operating Expense						
General Operation Expenses	\$ 202,100	\$ 203,435	\$ 208,724	\$ 214,151	\$ 219,719	
Administration Expense	\$ 355,903	\$ 369,627	\$ 379,237	\$ 389,097	\$ 399,214	
NCRPD Transfer Out to Zone 1 Gov	\$ 195,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Street Lights Transfer out Zone 1 Gov	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ 13,500	
Total Application of Funds	\$ 753,003	\$ 673,062	\$ 687,962	\$ 703,249	\$ 718,933	\$ 3,536,208
Capital Improvement Projects						
Lift Station Pumps	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
New Vehicle	\$ -	\$ 45,000				
Washington Bypass Line	\$ -	\$ 3,500,000				
New Generator	\$ 35,000					
Laterals & Sewer Mains	\$ 50,000	\$ 50,000				
Total Capital Improvement Projects	\$ 95,000	\$ 3,605,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,730,000
Total Revenue Requirements	\$ 848,003	\$ 4,278,062	\$ 697,962	\$ 713,249	\$ 728,933	\$ 7,266,208
						NET
Surplus / (Deficit)	\$ 271,333	\$ 341,106	\$ 438,326	\$ 437,199	\$ 435,886	\$ 1,923,850
						\$0

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

	Amended		2023/2024
	2022/2023		
Income			
ZONE 1 (CASTROVILLE) REVENUE			
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
Total Income	\$ 1,119,336	\$	4,619,168
 Zone 1 OPERATION EXPENSE			
General Operation Expense			
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
Total General Operation Expense	\$ 6,000	\$	6,000
 Lift Station Expense			
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
Total Lift Station Expense	\$ 13,000	\$	13,010
 7200 · Sewer (Zone 1) Depreciaton Expense	 68,000		 65,000
 Automobile Expense			
7305 · Fuel for Trucks	\$ 3,000	\$	3,000
7310 · Repair/Maintenance	2,000		2,000
7315 · Other Auto Expense	1,500		1,500
Total Automobile Expense	\$ 6,500	\$	6,500
 Payroll Expense-Operation			
7405 · Operators Zone 1 Wages	\$ 86,500	\$	90,825
Total Payroll Expense	\$ 86,500	\$	90,825

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

	Amended	
	2022/2023	2023/2024
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,000
Total Sewer Line Expense	<u>\$ 10,000</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>\$ 12,100</u>
TOTAL OPERATION EXPENSE	<u><u>202,100</u></u>	<u><u>203,435</u></u>
ZONE 1 ADMINSTRATIVE EXPENSE		
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>\$ 33,850</u>
Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 59,930	\$ 62,927
7620 · Wages Zone 1 Admin	64,463	67,686
7625 · Insurance -Workers Comp	4,000	4,410
7630 · Employee Health Benefits	73,000	77,955
7632 · FICA Expense	15,700	16,500
7635 · PERS Retirement Benefits Employer Contribut	19,300	20,300
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>\$ 265,714</u>

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

	Amended	
	2022/2023	2023/2024
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
Total Utilities Expense	<u>\$ 4,450</u>	<u>\$ 4,430</u>
 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
Total Consulting Expense	<u>\$ 24,194</u>	<u>\$ 24,194</u>
 Insurance Expense		
7755 · Insurance - Auto & General	\$ 14,500	\$ 15,200
Total Insurance Expense	<u>\$ 14,500</u>	<u>\$ 15,200</u>
 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
Total Bond, Loan & Certif. Expense	<u>\$ 24,239</u>	<u>\$ 24,239</u>
 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
Total Consulting Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 355,903</u></u>	<u><u>\$ 369,627</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 558,003</u></u>	<u><u>\$ 573,062</u></u>
 NET INCOME OR LOSS	<u><u>\$ 561,333</u></u>	<u><u>\$ 4,046,106</u></u>

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

	Amended 2022/2023	2023/2024
*Less Capital Expenditures	95,000	3,605,000
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		
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects balance forward from previous years 95K still in Zone 1 Gov Fund	\$ 95,000	\$ -
Net Income or Loss	271,333	341,106

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

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

	Amended 2022/2023	2023/2024
Income		
ZONE 1 (CASTROVILLE) REVENUE		
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
Total Income	\$ 475,618	\$ 34,000
 ZONE 1 OTHER OPER & MAINT EXPENSE		
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
Total Zone1 Other Oper & Maint Expense	\$ 60,700	\$ 63,764
 TOTAL OTHER OPERATION EXPENSE	 60,700	 63,764
 ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	95,000	95,000
Total Zone 1 Recreational Expense	\$ 195,000	\$ 195,000
 TOTAL RECREATIONAL EXPENSE	 \$ 195,000	 \$ 195,000
 TOTAL COMBINED EXPENSES	 \$ 255,700	 \$ 258,764
 NET INCOME OR LOSS	 \$219,918	 (\$224,764)
 Transfer In- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects-balance forward	\$ 95,000	\$ -
from previous years 95K not used still in fund	\$ 195,000	\$ 100,000
 Street Light PG&E Credit Remaining	 \$ (23,636)	 \$ -
*Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 442,018	\$ -
Net Income or Loss	(\$3,464)	(\$124,764)

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected



NORTH COUNTY RECREATION & PARK DISTRICT

May 3, 2023

Dear Castroville Community Services District Board,

North County Recreation and Park District (NCRPD) respectfully asks for Capital Improvement funds for our Sports Complex Improvement and Rehabilitation project in the amount of \$322,000, in addition to our Extended Recreation Services funding of \$100,000.

Last fiscal year (2022-20203) we requested \$50,000 from CCSD as matching funds for the Sports Complex Improvement and Rehabilitation project. The combined funds for this project totaled \$227,952. Unfortunately, once we went out to bid using Gordian's JOC Procurement process, the project came in substantially higher than anticipated at \$550,0000. NCRPD is asking CCSD to fund the difference totaling \$322,000.

The Sports Complex Improvement and Rehabilitation project involves replacing the artificial turf at the North County Sports Complex. The current artificial turf at NCSC is over 12 years old. Artificial turf has a life expectancy of 8-10 years and requires replacement to ensure proper performance and safety.

Thank you for your consideration.

Capital Improvements Fiscal Year Ending 2024:

Total Capital Improvement Amount	\$322,000
Extended Recreation Services Amount	<u>\$100,000</u>
TOTAL FUNDING REQUEST - FY 2022-2023	<u>\$422,000</u>

Sincerely,

A handwritten signature in black ink that reads "Alex López".

Alex López
General Manager

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2023

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo #73701	\$70,254	\$70,254	\$70,254	\$70,254	\$70,254	
User Fees NMCHS & Mobile #74701	\$93,314	\$93,314	\$93,314	\$93,314	\$93,314	
Non-Operating Revenues						
Interest Revenue	\$1,000	\$1,500	\$1,545	\$1,591	\$1,639	
Total Revenue	\$164,568	\$165,068	\$165,113	\$165,159	\$165,207	\$825,115
Application of Funds						
Operating Expenses						
General Operation Expenses	\$69,134	\$70,500	\$72,333	\$74,214	\$76,143	
Administration Expenses	\$101,020	\$105,522	\$108,266	\$111,080	\$113,969	
Total Application of Funds	\$170,154	\$176,022	\$180,599	\$185,294	\$190,112	\$699,454
Capital Improvement Projects						
Lift Station Pumps-Impellers	\$10,000	\$10,000	\$5,000	\$10,000	\$5,000	
New Truck						
New Generator @ Moro Cojo						
Sewer Lines Repair & Relocation						
New Generator @ Castroville Blvd	\$50,000					
Total Capital Improvement Projects	\$60,000	\$10,000	\$5,000	\$10,000	\$5,000	\$90,000
Total Revenue Requirements	\$230,154	\$186,022	\$185,599	\$195,294	\$195,112	\$992,180
						NET
Surplus / (Deficit)	-\$65,586	-\$20,954	-\$20,486	-\$30,135	-\$29,905	(\$167,065)
						\$ -

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

Amended
2022/2023 2023/2024

Income

ZONE 2 (MORO COJO) REVENUE

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
Total Income	\$ 164,568	\$ 165,068

ZONE 2 OPERATION EXPENSE

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

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	\$ 26,000
Total Payroll Expenses-Operations	\$ 24,684	\$ 26,000

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
Draft Sewer Zone 2 Income and Expense Budget
July 2023 through June 2024**

**Amended
2022/2023 2023/2024**

TOTAL OPERATION EXPENSE	69,134	70,500
--------------------------------	---------------	---------------

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
Total Office Expense	\$ 12,000	\$ 12,810

Payroll Expense Administration

8191 · Wages- Zone 2 GM	17,123	18,000
8195 · Wages-Zone 2 Admin	18,661	19,600
8200 · Insurance-Workers Comp	1,200	1,260
8205 · Employee Health Benefits	20,800	22,300
8210 · PERS Retirement Benefits Employer Contribution	5,430	5,720
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	5,800
Total Payroll Expense Administration	\$ 73,770	\$ 77,237

Utilities Expense

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

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
Draft Sewer Zone 2 Income and Expense Budget
July 2023 through June 2024**

	Amended	
	2022/2023	2023/2024
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>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 101,020</u>	<u>\$ 105,522</u>
TOTAL COMBINED EXPENSES	<u>\$ 170,154</u>	<u>\$ 176,022</u>
NET INCOME OR LOSS	<u>\$ (5,586)</u>	<u>\$ (10,954)</u>
LESS CAPITAL EXPENDITURES	\$ 60,000	\$ 10,000
Impellers/Pumps \$10,000		
Net income or Loss	<u>\$ (65,586)</u>	<u>\$ (20,954)</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

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

	2022/2023	2023/2024
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
Total Income	\$ 35,600	\$ 35,600
ZONE 2 OTHER OPER & MAINT EXPENSE		
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
Total Zone 2 Other Operation & Maint Expense	\$ 12,400	\$ 27,600
Street Light PG&E Credit Remaining	\$ (2,630)	\$ -
NET INCOME OR LOSS	\$ 25,830	\$ 8,000

Castroville Community Services District

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2023

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Sanitation Fees Collected by M1W	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	
Property Tax	\$ 173,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	
New Sewer Connection Fees	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	
Interest Revenue	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Clean Water Planing Grant	\$ 118,456					
Clean Water Construction Grant		\$ 7,500,000				
Misc Revenue	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 491,124	\$ 7,875,668	\$ 375,668	\$ 375,668	\$ 375,668	\$9,493,796
Application of Funds						
Operating Expense						
General Operation Expense	\$ 90,134	\$ 91,450	\$ 93,828	\$ 96,267	\$ 98,770	
Administration Expense	\$ 108,487	\$ 112,279	\$ 115,198	\$ 118,193	\$ 121,266	
USDA Loan to Sewer Zone 1	\$ 32,000	\$ -				
Total Application of Funds	\$ 230,621	\$ 203,729	\$ 209,026	\$ 214,461	\$ 220,037	\$1,077,873
Capital Improvement Projects						
Lift Station Pumps	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	
Generator Station #1						
New Truck						
Sewer Main/ Manhole Rehabilitation			\$ 200,000	\$ 5,000	\$ 5,000	
Wastewater System Rehab-Grant Plan	\$ 118,456					
Wastewater System Rehab-Grant Construction		\$ 7,500,000				
Enviornmental Permitting			\$ 100,000			
Construction Engineering Management			\$ 400,000			
Lift Stations Relocation			\$ 420,000			
New Motor Control Centers			\$ 200,000	\$ 10,000		
Pipeline under Hwy 1 bridge			\$ 250,000			
Total Capital Improvement Projects	\$ 128,456	\$ 7,510,000	\$ 1,590,000	\$ 25,000	\$ 15,000	\$9,268,456
Total Revenue Requirements	\$ 359,077	\$ 7,713,729	\$ 1,799,026	\$ 239,461	\$ 235,037	\$10,346,329
						NET
Surplus / (Deficit)	\$ 132,047	\$ 161,939	\$ (1,423,358)	\$ 136,207	\$ 140,631	-\$852,533
						\$0

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

	Amended 2022/2023	2023/2024
Income		
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 Grant	118,456	-
4310 · Clean Water Small Communities Construction (-	7,500,000
Total Income	\$ 491,124	\$ 7,875,668
 Zone 3 OPERATION EXPENSE		
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
Total General Operation Expense	\$ 2,050	\$ 2,050
 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
Total Lift Station Expense	\$ 16,200	\$ 16,200
 9200 · Sewer (Zone 3) Depreciaton Expense		
	\$ 36,000	\$ 36,000
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 24,684	\$ 26,000
Total Payroll Expense	\$ 24,684	\$ 26,000
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	\$ 7,000	\$ 7,000
TOTAL OPERATION EXPENSE	90,134	91,450

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

	Amended		2023/2024
	2022/2023		
Zone 3 ADMINISTRATIVE EXPENSE			
Office Expense			
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
Total Office Expense	\$ 12,600	\$	12,700
Payroll Expense Admin			
9605 · Wages Zone 3 GM	\$ 17,123	\$	18,000
9620 · Wages Zone 3 Admin	18,661		19,600
9625 · Insurance -Workers Comp	1,200		1,260
9630 · Employee Health Benefits	20,800		22,300
9632 · FICA Expense	5,300		5,800
9635 · PERS Retirement Benefits Employer Contribut	5,430		5,720
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
Total Payroll Expense	\$ 73,770	\$	77,237
Utilities Expense			
9655 · Utilities - PG &E	\$ 600	\$	600
9660 · Utilities-Telephones	625		625
9665 · Utilities - Disposal	85		100
9670 · Utilities - M1W	30		40
Total Utilities Expense	\$ 1,340	\$	1,365
Sewer Consulting Expense			
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
Total Consulting Expense	\$ 16,627	\$	16,627

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2023

Ending balance as of February 28, 2023 \$15,241,273.47

CHASE BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	809,295.97
Water Receipts	106,052.33
Water-Sewer Miscellaneous Receipts	7,600.89
Monterey One Water Sanitation Fees	29,276.28
Misc. Over or Short	0.04
Wire Transfer-Chicago Title 3-17-2023 Lot Line Adjustment	(97,364.56)
Bank Fees	(89.00)
Expenses (Checks Written)	(144,982.56)
Ending Balance for General Fund	<u>709,789.39</u>

CHASE BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	64,984.30
New Deposits (opened accounts)	420.00
Deposits Returned or Applied to Accounts	(495.00)
Ending Balance for Customer Deposit Fund	<u>64,909.30</u>

LAIF FUND

Beginning Balance	11,551,791.04
Quarterly Interest Earned: January, April, July, & October	0.00
Ending Balance LAIF	<u>11,551,791.04</u>

CAMP FUND

Beginning Balance Sewer (Zone 1) Capital Improve Account	123,669.54
Monthly Interest Earned	503.91
Ending Balance Camp Federal Security Account	<u>124,173.45</u>
Beginning Balance Sewer (Zone 1) Reserves Account	244,660.64
Monthly Interest Earned	996.91
Ending Balance CAMP Federal Security Account	<u>245,657.55</u>

CaITRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,446,871.98
Income Distribution	7,020.70
Unrealized Gain (Loss)	25,277.60
Ending Balance CaITRUST	<u>2,479,170.28</u>

New Balance as of March 31, 2023

15,175,491.01

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	1,013,660.54	1,021,500.00	-7,839.46	99.23%
Temporary Hydrant Service	5,594.62	4,500.00	1,094.62	124.33%
New Service Installation	5,079.43	10,709.28	-5,629.85	47.43%
Backflow Revenue	13,332.00	9,749.97	3,582.03	136.74%
Misc. Revenue				
Reconnect Charges	270.00	540.00	-270.00	50.0%
NSF Charges	96.00	225.00	-129.00	42.67%
Trip Fee Charges	2,500.00	2,625.03	-125.03	95.24%
Misc. Revenue - Other	1,211.90	2,625.03	-1,413.13	46.17%
Total Misc. Revenue	4,077.90	6,015.06	-1,937.16	67.8%
Water Interest-Investment Earned	45,714.13	18,749.97	26,964.16	243.81%
DWR IRWM Prop 1A Grant	52,983.10	225,000.00	-172,016.90	23.55%
Zone 1 (Castroville) Revenue				
Caltrans Grant-Overhead Sign	145,535.28	331,513.47	-185,978.19	43.9%
User fees Storm Drain #75301	38,194.82	48,750.03	-10,555.21	78.35%
User fees Street Lights #75301	19,241.00	24,750.00	-5,509.00	77.74%
Ad Valorem Property Tax	516,899.89	693,749.97	-176,850.08	74.51%
Sewer Connection Fees	6,336.00	4,752.00	1,584.00	133.33%
Misc. Revenue	471.25	749.97	-278.72	62.84%
Interest Earned	92,500.45	67,950.00	24,550.45	136.13%
Total Zone 1 (Castroville) Revenue	819,178.69	1,172,215.44	-353,036.75	69.88%
ZONE 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	36,527.51	52,690.50	-16,162.99	69.33%
Open Space-Street-Street Lights #73701	18,000.00	25,200.00	-7,200.00	71.43%
Zone 2 Interest Earned	2,613.56	2,250.00	363.56	116.16%
Total ZONE 2 (MORO COJO) REVENUE	57,141.07	80,140.50	-22,999.43	71.3%
User fees NMCHS & Mobil Park 74701	46,539.90	69,985.53	-23,445.63	66.5%
Sewer (Moss Landing) REVENUE				
Property Taxes	172,299.96	129,750.03	42,549.93	132.79%
Sewer Connection Fees Zone 3	0.00	2,376.00	-2,376.00	0.0%
M1W Sanitation Fees	94,073.86	144,000.00	-49,926.14	65.33%
Interest Earned	5,090.25	2,999.97	2,090.28	169.68%
Misc. Revenue-Sewer Zone 3	0.00	375.03	-375.03	0.0%
Clean Water Small Communities Planning Grant	0.76	88,841.97	-88,841.21	0.0%
Total Sewer (Moss Landing) REVENUE	271,464.83	368,343.00	-96,878.17	73.7%
Total Income	2,334,766.21	2,986,908.75	-652,142.54	78.17%
Expense				
Water Operation Expense				
General Operations Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Shop Supplies	283.47	749.97	-466.50	37.8%
Small Tools	465.80	2,250.00	-1,784.20	20.7%
Operators Uniforms	997.68	1,500.03	-502.35	66.51%
Cellular Phones	734.77	749.97	-15.20	97.97%
Operators Certifications	56.25	600.03	-543.78	9.38%
Water Testing Fees	7,323.46	6,374.97	948.49	114.88%
Backflow Testing	10.82	749.97	-739.15	1.44%
Water System Fees	9,675.41	7,274.97	2,400.44	133.0%
Total General Operations Expense	19,547.66	20,249.91	-702.25	96.53%
Well Sites Expense				
Utilities - P G & E	90,637.34	100,500.03	-9,862.69	90.19%
Pump Repair/Maintenance	2,935.00	3,750.03	-815.03	78.27%
Supplies for Pumps & Well Sites	5,653.93	6,000.03	-346.10	94.23%
Generators Repairs/Maintenance	1,080.80	1,500.03	-419.23	72.05%
Tank Repair/Maintenance	0.00	749.97	-749.97	0.0%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
Chlorine/Softener Repair/Main	1,146.13	2,999.97	-1,853.84	38.21%
Well Sites - Other Expense	41.63	3,750.03	-3,708.40	1.11%
Total Well Sites Expense	101,494.83	120,000.06	-18,505.23	84.58%
Valve Expense				
Valve - Supplies	0.00	375.03	-375.03	0.0%
Valve - Repair/Maintenance	0.00	2,250.00	-2,250.00	0.0%
Total Valve Expense	0.00	2,625.03	-2,625.03	0.0%
Meter Expense				
Meter - Supplies	4,599.79	5,249.97	-650.18	87.62%
Meter - Repair/Maintenance	795.50	2,250.00	-1,454.50	35.36%
Total Meter Expense	5,395.29	7,499.97	-2,104.68	71.94%
Hydrant Expense				
Hydrant - Supplies	0.00	749.97	-749.97	0.0%
Hydrant - Repair Maintenance	0.00	1,125.00	-1,125.00	0.0%
Total Hydrant Expense	0.00	1,874.97	-1,874.97	0.0%
Water Lines Expense				
Water Lines - Supplies	2,876.44	2,999.97	-123.53	95.88%
Water Lines - Repair/Main	47,369.43	42,000.03	5,369.40	112.78%
Total Water Lines Expense	50,245.87	45,000.00	5,245.87	111.66%
Depreciation Expense	250,615.49	250,499.97	115.52	100.05%
Automobile Expense				
Fuel	2,658.22	2,999.97	-341.75	88.61%
Auto - Repair/Maintenance	261.93	1,500.03	-1,238.10	17.46%
Other Auto Expense	0.00	1,125.00	-1,125.00	0.0%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Total Automobile Expense	2,920.15	5,625.00	-2,704.85	51.91%
Payroll Expense Water Operation				
Operators Water Wages	82,363.26	83,306.97	-943.71	98.87%
Total Payroll Expense Water Operation	82,363.26	83,306.97	-943.71	98.87%
Total Water Operation Expense	512,582.55	536,681.88	-24,099.33	95.51%
Water Administrative Expense				
Billing Expense				
Postage	9,994.00	7,125.03	2,868.97	140.27%
Billing Supplies	902.61	749.97	152.64	120.35%
Toilet Rebate	0.00	168.75	-168.75	0.0%
Write Off's-Adjustments	0.00	375.03	-375.03	0.0%
Other Billing Expense	4,457.85	4,650.03	-192.18	95.87%
Total Billing Expense	15,354.46	13,068.81	2,285.65	117.49%
Utilities Expense				
Utilities - P G & E	1,232.18	1,387.53	-155.35	88.8%
Utilities - Telephones	1,773.93	2,324.97	-551.04	76.3%
Utilities - Disposal	269.79	285.03	-15.24	94.65%
Utilities - M1Water	86.22	97.47	-11.25	88.46%
Total Utilities Expense	3,362.12	4,095.00	-732.88	82.1%
Insurance Expense				
Insurance - Auto & General	13,778.75	14,024.97	-246.22	98.24%
Total Insurance Expense	13,778.75	14,024.97	-246.22	98.24%
Office Expense				
Office Supplies	1,282.38	1,874.97	-592.59	68.4%
Office Equipment	97.44	1,500.03	-1,402.59	6.5%
Misc. Office Expense	2,082.07	2,625.03	-542.96	79.32%
Alarm Monitoring Service	423.00	600.03	-177.03	70.5%
Property Taxes	2,164.58	600.03	1,564.55	360.75%
Computer Programs/Upgrades	11,496.70	9,749.97	1,746.73	117.92%
Bank Fees	772.25	749.97	22.28	102.97%
Seminars/Training/Staff	220.00	4,500.00	-4,280.00	4.89%
Seminar/Training/Directors	200.00	4,500.00	-4,300.00	4.44%
Membership Dues	10,839.83	8,624.97	2,214.86	125.68%
Office Repairs/Maintenance	1,923.86	1,874.97	48.89	102.61%
Building Maintenance	428.71	2,250.00	-1,821.29	19.05%
Total Office Expense	31,930.82	39,449.97	-7,519.15	80.94%
Payroll Expenses				
Wages - General Manager	57,120.19	57,789.72	-669.53	98.84%
Wages - Administrative	61,638.86	62,226.00	-587.14	99.06%
Insurance - Workers Comp	5,019.02	3,899.97	1,119.05	128.69%
Employee Health Benefits	68,779.52	73,912.50	-5,132.98	93.06%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar '23	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	17,836.34	18,675.00	-838.66	95.51%
Pension Expense UAL Employer	2,910.15	2,257.47	652.68	128.91%
Employee Life Insurance	446.48	461.97	-15.49	96.65%
FICA Expense	14,934.13	15,824.97	-890.84	94.37%
Retired Employee Benefits	0.00	37.53	-37.53	0.0%
OPEB-Water Post Employment Medical Expense	19,870.65	14,903.28	4,967.37	133.33%
Total Payroll Expenses	248,555.34	249,988.41	-1,433.07	99.43%
Consulting Expense				
Legal Fees	2,616.85	2,999.97	-383.12	87.23%
Engineering Fees	4,400.00	5,249.97	-849.97	83.81%
Director Fees	1,395.00	2,025.00	-630.00	68.89%
Accounting Fees	9,121.05	6,840.72	2,280.33	133.34%
Other Consulting Fees	28,650.00	22,500.00	6,150.00	127.33%
Total Consulting Expense	46,182.90	39,615.66	6,567.24	116.58%
Total Water Administrative Expense	359,164.39	360,242.82	-1,078.43	99.7%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	752.35	900.00	-147.65	83.59%
Small Tools & Equipment	161.78	1,125.00	-963.22	14.38%
Operators Uniforms	776.03	1,500.03	-724.00	51.73%
Operators Certifications	348.75	375.03	-26.28	92.99%
Cellular Phones	571.49	600.03	-28.54	95.24%
Total General Operation Expense	2,610.40	4,500.09	-1,889.69	58.01%
Lift Station Expense				
Sewer Utilities PG & E	4,064.25	3,975.03	89.22	102.25%
Lift Station Repair/Maintenance	30.47	3,750.03	-3,719.56	0.81%
Supplies for Pump Station	130.62	900.00	-769.38	14.51%
Permit Fee for Generators	503.00	375.03	127.97	134.12%
Building Repair/Maintenance	307.90	749.97	-442.07	41.06%
Total Lift Station Expense	5,036.24	9,750.06	-4,713.82	51.65%
Sewer Depreciation Expense	45,748.49	51,000.03	-5,251.54	89.7%
Automobile Expense				
Fuel for Trucks	1,476.79	2,250.00	-773.21	65.64%
Auto- Repair/Maintenance	114.88	1,500.03	-1,385.15	7.66%
Other Auto Expense	0.00	1,125.00	-1,125.00	0.0%
Total Automobile Expense	1,591.67	4,875.03	-3,283.36	32.65%
Payroll Expense-Operation				
Operators Zone 1 Wages	62,774.66	64,874.97	-2,100.31	96.76%
Total Payroll Expense-Operation	62,774.66	64,874.97	-2,100.31	96.76%
Sewer Line Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Sewer Line-Repair/Maintenance	1,010.00	7,499.97	-6,489.97	13.47%
Total Sewer Line Expense	1,010.00	7,499.97	-6,489.97	13.47%
Storm drain Expense	0.00	749.97	-749.97	0.0%
Storm drain-Supplies	44.34	7,499.97	-7,455.63	0.59%
Storm drain-Repair/Maintenance	44.34	8,249.94	-8,205.60	0.54%
Total Storm drain Expense	590.72	825.03	-234.31	71.6%
Storm drain Automobile Expense	590.72	825.03	-234.31	71.6%
Storm drain Fuel for Trucks	119,406.52	151,575.12	-32,168.60	78.78%
Total Storm drain Automobile Expense				
Zone 1 Operation Expense				
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	868.29	1,649.97	-781.68	52.63%
Office Equipment	75.79	1,125.00	-1,049.21	6.74%
Misc. Office Expense	69.70	1,199.97	-1,130.27	5.81%
Computer Program/Upgrade	2,852.27	2,999.97	-147.70	95.08%
Office Repair/Maintenance	1,483.08	1,462.50	20.58	101.41%
Alarm Monitoring Service	329.00	375.03	-46.03	87.73%
Property Taxes	512.50	450.00	62.50	113.89%
Seminars/Training/Staff	0.00	2,999.97	-2,999.97	0.0%
Seminar/Training/Directors	0.00	2,999.97	-2,999.97	0.0%
Membership Dues	8,042.09	6,750.00	1,292.09	119.14%
Building Maintenance	25.54	1,500.03	-1,474.49	1.7%
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
Total Office Expense	14,258.26	23,887.44	-9,629.18	59.69%
Payroll Expense Admin				
Wages Zone 1 GM	43,437.55	44,947.53	-1,509.98	96.64%
Wages Zone 1 Admin	48,119.85	48,347.28	-227.43	99.53%
Insurance - Workers Comp	3,903.68	2,999.97	903.71	130.12%
Employee Health Benefits	53,495.17	54,749.97	-1,254.80	97.71%
FICA Expense	11,438.28	11,774.97	-336.69	97.14%
PERS Retirement Benefits Employer Contributions	13,872.73	14,474.97	-602.24	95.84%
Pension Expense UALEmployer	2,263.45	1,756.53	506.92	128.86%
OPEB-Sewer Post Employment Cost	15,454.95	11,591.28	3,863.67	133.33%
Employee Life Insurance	347.23	360.00	-12.77	96.45%
Total Payroll Expense Admin	192,332.89	191,002.50	1,330.39	100.7%
Utilities Expense				
Utilities - PG&E	956.50	1,275.03	-318.53	75.02%
Utilities - Telephones	1,399.36	1,762.47	-363.11	79.4%
Utilities - Disposal	209.82	225.00	-15.18	93.25%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Utilities - M1 Water	67.08	74.97	-7.89	89.48%
Total Utilities Expense	2,632.76	3,337.47	-704.71	78.99%
Sewer Consulting Expense	1,102.38	3,750.03	-2,647.65	29.4%
Sewer Legal Fees	3,760.00	4,500.00	-740.00	83.56%
Sewer Engineer Fees	7,094.15	5,320.53	1,773.62	133.34%
Sewer Accounting Fees	2,193.50	2,999.97	-806.47	73.12%
Sewer Other Consulting Fees	1,085.00	1,575.00	-490.00	68.89%
Director Fees	15,235.03	18,145.53	-2,910.50	83.96%
Total Sewer Consulting Expense	10,716.80	10,874.97	-158.17	98.55%
Insurance Expense	10,716.80	10,874.97	-158.17	98.55%
Insurance- Auto & General	10,716.80	10,874.97	-158.17	98.55%
Total Insurance Expense	10,716.80	10,874.97	-158.17	98.55%
Bond, Loan & Certif. Expense	0.00	37.53	-37.53	0.0%
Investment Expense/Services	0.00	2,691.72	-2,691.72	0.0%
CSA 14-CCSD Amortization Expense	375.00	450.00	-75.00	83.33%
Willdan CSA 14 Assessment Admin Fee	17,245.18	15,000.03	2,245.15	114.97%
Unrealized Gain/Loss Investment	17,620.18	18,179.28	-559.10	96.93%
Total Bond, Loan & Certif. Expense	0.00	375.03	-375.03	0.0%
Storm drain Consulting Expense	0.00	375.03	-375.03	0.0%
Storm drain Legal Fees	0.00	749.97	-749.97	0.0%
Stormdrain Engineer Fees	0.00	375.03	-375.03	0.0%
Storm drain Other Consulting F	0.00	1,500.03	-1,500.03	0.0%
Total Storm drain Consulting Expense	252,795.92	266,927.22	-14,131.30	94.71%
Total Zone 1 Administrative Expense	19,908.27	25,499.97	-5,591.70	78.07%
Zone 1 Other Operation & Maint Expense	5,412.50	3,449.97	1,962.53	156.89%
Street Light Utility Cost	0.00	749.97	-749.97	0.0%
Castroville Sign Maintenance	864.64	15,750.00	-14,885.36	5.49%
Pedestrian Over Cross Maintenance	26,185.41	45,449.91	-19,264.50	57.61%
Gov Zone 1 Depreciation Expense	50,000.00	146,250.00	-96,250.00	34.19%
Total Zone 1 Other Operation & Maint Expense	50,000.00	146,250.00	-96,250.00	34.19%
Zone 1 Recreational Expense	7.27	375.03	-367.76	1.94%
No. Co. Rec & Park District	45.76	375.03	-329.27	12.2%
Total Zone 1 Recreational Expense	221.72	337.50	-115.78	65.7%
Zone 2 Operation Expense	267.01	262.53	4.48	101.71%
General Operation Expense	163.29	187.47	-24.18	87.1%
Shop Supplies				
Small Tools & Equipment				
Operators Uniforms				
Operators Certifications				
Cellular Phones				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Total General Operation Expense	705.05	1,537.56	-832.51	45.86%
Lift Station Expense				
Utilities				
Lift Station Repair/Maintenance	5,675.45	7,274.97	-1,599.52	78.01%
Supplies for Pump Station	1,287.42	3,750.03	-2,462.61	34.33%
Building Repair/Maintenance	302.22	749.97	-447.75	40.3%
Total Lift Station Expense	72.56	375.03	-302.47	19.35%
Sewer Depreciation Expense	7,337.65	12,150.00	-4,812.35	60.99%
Automobile Expense	13,905.00	13,875.03	29.97	100.22%
Fuel for Trucks	590.72	900.00	-309.28	65.64%
Auto-Repair/Maintenance	50.88	1,874.97	-1,824.09	2.71%
Other Auto Expense	0.00	375.03	-375.03	0.0%
Total Automobile Expense	641.60	3,150.00	-2,508.40	20.37%
Payroll Expense-Operations				
Operator Zone 2 Wages	18,183.74	18,513.00	-329.26	98.22%
Total Payroll Expense-Operations	18,183.74	18,513.00	-329.26	98.22%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	0.00	1,500.03	-1,500.03	0.0%
Total Sewer Line Expense	0.00	1,500.03	-1,500.03	0.0%
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Storm Drain Expense	0.00	1,125.00	-1,125.00	0.0%
Total Zone 2 Operation Expense	40,773.04	51,850.62	-11,077.58	78.64%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	0.00	1,500.03	-1,500.03	0.0%
Membership Dues	2,297.74	1,649.97	647.77	139.26%
Office Supplies	248.04	450.00	-201.96	55.12%
Office Equipment	21.65	375.03	-353.38	5.77%
Misc. Office Expense	19.94	375.03	-355.09	5.32%
Building Maintenance	95.27	749.97	-654.70	12.7%
Computer Program/Upgrade	1,691.23	1,500.03	191.20	112.75%
Office Repair/Maintenance	423.84	524.97	-101.13	80.74%
Alarm Monitoring Services	94.00	150.03	-56.03	62.65%
Property Taxes	306.24	225.00	81.24	136.11%
Seminars/Training/Staff	0.00	1,500.03	-1,500.03	0.0%
Total Office Expense	5,197.95	9,000.09	-3,802.14	57.75%
Payroll Expense Administration				
Wages- Zone 2 GM	12,481.29	12,842.28	-360.99	97.19%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Wages-Zone 2 Admin	13,723.86	13,995.72	-271.86	98.06%
Insurance Workers Comp	1,115.34	900.00	215.34	123.93%
Employee Health Benefits	15,284.36	15,599.97	-315.61	97.98%
PERS Retirement Benefits Employer Contribution Biweekly Payroll	3,963.62	4,072.50	-108.88	97.33%
Pension Expense UAL Employer	646.70	524.97	121.73	123.19%
Employee Life Insurance	99.25	105.03	-5.78	94.5%
Other Post Retirement Benefits	4,415.70	3,312.00	1,103.70	133.32%
FICA Expense	3,322.07	3,975.03	-652.96	83.57%
Total Payroll Expense Administration	55,052.19	55,327.50	-275.31	99.5%
Consulting Expense				
Consulting Fees	1,006.00	1,199.97	-193.97	83.84%
Sewer Engineering Fees	3,520.00	2,999.97	520.03	117.34%
Sewer Accounting Fees	2,026.90	1,520.28	506.62	133.32%
Sewer Legal Fees	314.97	749.97	-435.00	42.0%
Director Fees	310.00	450.00	-140.00	68.89%
Moro Cojo Annexation Amortization Expense	0.00	400.23	-400.23	0.0%
Total Consulting Expense	7,177.87	7,320.42	-142.55	98.05%
Utilities Expense				
Utilities-PG&E	285.98	450.00	-164.02	63.55%
Utilities-Telephone	399.80	468.72	-68.92	85.3%
Utilities-Disposal	59.97	63.72	-3.75	94.12%
Utilities-M1Water	19.16	22.50	-3.34	85.16%
Utilities Expense - Other	0.00			
Total Utilities Expense	764.91	1,004.94	-240.03	76.12%
Insurance Expense				
Insurance-Auto & General	3,061.88	3,112.47	-50.59	98.38%
Total Insurance Expense	3,061.88	3,112.47	-50.59	98.38%
Total Zone 2 Administrative Expense	71,254.80	75,765.42	-4,510.62	94.05%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	0.00	2,999.97	-2,999.97	0.0%
Street Light Utility Cost	2,346.01	2,175.03	170.98	107.86%
Road Repair	0.00	3,750.03	-3,750.03	0.0%
Steet Signage	6.45	375.03	-368.58	1.72%
Total Zone 2 Other Oper & Main Expense	2,352.46	9,300.06	-6,947.60	25.3%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	7.27	375.03	-367.76	1.94%
Small Tools & Equipment	38.97	375.03	-336.06	10.39%
Operators Uniforms	211.64	337.50	-125.86	62.71%
Operators Certifications	266.99	262.53	4.46	101.7%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Cellular Phones	163.26	187.47	-24.21	87.09%
Total General Operation Expense	688.13	1,537.56	-849.43	44.76%
Lift Station Expense				
Sewer Utilities PG&E	7,843.62	8,399.97	-556.35	93.38%
Lift Station Repair/Maintenance	1,366.30	2,999.97	-1,633.67	45.54%
Supplies for Pump Station	529.34	749.97	-220.63	70.58%
Total Lift Station Expense	9,739.26	12,149.91	-2,410.65	80.16%
Sewer (Moss Landing) Zone 3 Depreciation Expense	25,229.25	27,000.00	-1,770.75	93.44%
Automobile Expense				
Fuel for Trucks	590.69	900.00	-309.31	65.63%
Repair/Maintenance	50.88	1,874.97	-1,824.09	2.71%
Other Auto Expense	0.00	375.03	-375.03	0.0%
Total Automobile Expense	641.57	3,150.00	-2,508.43	20.37%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	18,517.04	18,513.00	4.04	100.02%
Total Payroll Expense-Operations	18,517.04	18,513.00	4.04	100.02%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Line Expense	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Zone 3 Operation & Maint Expense	54,815.25	67,600.44	-12,785.19	81.09%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	248.05	450.00	-201.95	55.12%
Office Equipment	21.64	375.03	-353.39	5.77%
Misc. Office Expense	19.95	900.00	-880.05	2.22%
computer Programs/Upgrade	1,691.24	1,500.03	191.21	112.75%
Office Repair/Maintenance	423.69	524.97	-101.28	80.71%
alarm Monitoring Service	94.00	150.03	-56.03	62.65%
Property Taxes	171.10	150.03	21.07	114.04%
Seminars/Training/Staff	0.00	1,500.03	-1,500.03	0.0%
Seminars/Training/Directors	0.00	1,500.03	-1,500.03	0.0%
Membership Dues	2,377.74	1,649.97	727.77	144.11%
Building Maintenance	95.27	749.97	-654.70	12.7%
Total Office Expense	5,142.68	9,450.09	-4,307.41	54.42%
Payroll Expense Administration				
Wages Zone 3 GM	12,481.29	12,842.28	-360.99	97.19%
Wages Zone 3 Admin	13,723.86	13,995.72	-271.86	98.06%
Insurance-Workers Comp	1,115.34	900.00	215.34	123.93%
Employee Health Benefits	15,284.22	15,599.97	-315.75	97.98%
FICA Expense	3,322.07	3,975.03	-652.96	83.57%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits Employer Contributions Biweekly Payroll	3,963.60	4,072.50	-108.90	97.33%
Pension Expense UAL Employer	646.70	524.97	121.73	123.19%
Other Post Employment Benefits	4,415.70	3,312.00	1,103.70	133.32%
Employee Life Insurance	99.16	105.03	-5.87	94.41%
Total Payroll Expense Administration	55,051.94	55,327.50	-275.56	99.5%
Utilities Expense				
Utilities-PG&E	285.95	450.00	-164.05	63.54%
Utilities-Telephone	399.77	468.72	-68.95	85.29%
Utilities-Disposal	59.91	63.72	-3.81	94.02%
Utilities-M1Water	19.14	22.50	-3.36	85.07%
Total Utilities Expense	764.77	1,004.94	-240.17	76.1%
Sewer Consulting Expense				
Sewer Legal Fees	5,373.30	2,999.97	2,373.33	179.11%
Sewer Engineer Fees	240.00	3,750.03	-3,510.03	6.4%
Sewer Accounting Fees	2,026.90	1,520.28	506.62	133.32%
Sewer Other Consulting Fees	1,176.00	3,750.03	-2,574.03	31.36%
Director Fees	310.00	450.00	-140.00	68.89%
Total Sewer Consulting Expense	9,126.20	12,470.31	-3,344.11	73.18%
Insurance Expense				
Insurance-Auto & General	3,061.84	3,112.47	-50.63	98.37%
Total Insurance Expense	3,061.84	3,112.47	-50.63	98.37%
Total Zone 3 Administrative Expense	73,147.43	81,365.31	-8,217.88	89.9%
Total Expense	1,562,477.77	1,793,008.80	-230,531.03	87.14%
Net Ordinary Income	772,288.44	1,193,899.95	-421,611.51	64.69%
Other Income/Expense				
Other Expense				
Clearing Account	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	772,288.44	1,193,899.95	-421,611.51	64.69%

Castroville Community Services District Balance Sheet by Class

As of March 31, 2023

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
ASSETS							
Current Assets							
Checking/Savings							
Chase General Fund-Checking	30,865.88	227,762.05	177,068.97	214,282.77	59,809.72	709,789.39	
Chase Customer Deposit Fund-Water & Sewer	0.00	0.00	64,909.30	0.00	0.00	64,909.30	
LAIF - Water Reserve Fund	0.00	0.00	1,896,422.85	0.00	0.00	1,896,422.85	
LAIF - Water Capital Improv Fund	0.00	0.00	3,389,707.21	0.00	0.00	3,389,707.21	
CAMP-Sewer-1 Capital Improv Fund	124,173.45	0.00	0.00	0.00	0.00	124,173.45	
CAMP-Sewer- 1 Reserve Fund	245,657.55	0.00	0.00	0.00	0.00	245,657.55	
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00	112,848.00	
LAIF-Sewer-1 Capital Imprv Fund	4,877,763.84	0.00	0.00	0.00	0.00	4,877,763.84	
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	74,091.63	0.00	74,091.63	
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	307,669.05	307,669.05	
LAIF-Zone 3 MI Sewer	0.00	893,288.46	0.00	0.00	0.00	893,288.46	
Total Checking/Savings	5,391,308.72	1,121,050.51	5,528,108.33	288,374.40	367,478.77	12,696,320.73	
Accounts Receivable							
1160 - A/R - Other	0.00	0.00	30,832.41	17,580.00	0.00	48,412.41	
Total Accounts Receivable	0.00	0.00	30,832.41	17,580.00	0.00	48,412.41	
Other Current Assets							
Petty Cash	0.00	0.00	800.00	0.00	0.00	800.00	
Sewer Fund Investments	2,479,170.28	0.00	0.00	0.00	0.00	2,479,170.28	
A/R - Metered Sales	0.00	0.00	56,031.19	0.00	0.00	56,031.19	
Zone 1 Fund Receivable-USDA	32,000.00	0.00	0.00	0.00	0.00	32,000.00	
Water-Allowance for Doubtful Account	0.00	0.00	-762.51	0.00	0.00	-762.51	
Prepaid Ins-Sewer Zone 2	1,881.39	0.00	0.00	0.00	0.00	1,881.39	
Prepaid Ins-Sewer Zone 1	6,584.72	0.00	0.00	0.00	0.00	6,584.72	
Prepaid Insurance-Sewer Zone 3	0.00	1,881.40	0.00	0.00	0.00	1,881.40	
Prepaid Ins-Water	0.00	0.00	8,466.32	0.00	0.00	8,466.32	
Inventory	2,586.28	0.00	28,861.60	0.00	0.00	31,447.88	
Total Other Current Assets	2,522,222.67	1,881.40	93,396.60	0.00	0.00	2,617,500.67	
Total Current Assets	7,913,531.39	1,122,931.91	5,652,337.34	305,954.40	367,478.77	15,362,233.81	
Fixed Assets							
Castroville Landmark Sign	0.00	0.00	0.00	126,985.28	0.00	126,985.28	
Water Projects/Construction In Progress	0.00	0.00	253,421.22	0.00	0.00	253,421.22	
SCADA System	0.00	0.00	34,681.35	0.00	0.00	34,681.35	
Building & Improvements	0.00	0.00	457,400.28	0.00	0.00	457,400.28	
Land	0.00	0.00	258,452.40	0.00	0.00	258,452.40	
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	47,158.00	
Projects, Wells & Pipes	0.00	0.00	9,498,320.19	0.00	0.00	9,498,320.19	
Meters	0.00	0.00	385,296.63	0.00	0.00	385,296.63	

Castroville Community Services District Balance Sheet by Class

As of March 31, 2023

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing	Zone 3	Castroville	Zone 1	Castroville	Zone 2	
Hydrants		0.00		0.00	37,291.63		0.00	0.00	37,291.63
Trucks/Autos		0.00		0.00	147,450.78		0.00	0.00	147,450.78
Vac-trailer		0.00		0.00	31,853.25		0.00	0.00	31,853.25
Shop Equipment		0.00		0.00	61,899.08		0.00	0.00	61,899.08
Office Equipment		0.00		0.00	224,969.93		0.00	0.00	224,969.93
Pumping Equipment		0.00		0.00	187,610.98		0.00	0.00	187,610.98
Telemetry System		0.00		0.00	181,825.27		0.00	0.00	181,825.27
Accumulated Depreciation Water		0.00		0.00	-7,864,098.49		0.00	0.00	-7,864,098.49
Sewer Projects in Progress	233,802.10			0.00	0.00		0.00	0.00	233,802.10
Sewer 2001 Pickup Truck w/ Crane	91,526.92			0.00	0.00		0.00	0.00	91,526.92
1982 Sewer Vac Trailer	7,515.05			0.00	0.00		0.00	0.00	7,515.05
Sewer Cleaner Trucks	380,163.79			0.00	0.00		0.00	0.00	380,163.79
Sewer Equipment	89,679.98			0.00	0.00		0.00	0.00	89,679.98
Generator Via Linda Place	9,600.00			0.00	0.00		0.00	0.00	9,600.00
SCADA-Zone 1 Sewer	6,167.83			0.00	0.00		0.00	0.00	6,167.83
SCADA-Zone 2 Sewer	3,464.34			0.00	0.00		0.00	0.00	3,464.34
Generator Castroville Blvd	31,902.08			0.00	0.00		0.00	0.00	31,902.08
Lift Station Sea Garden-Davis	178,795.04			0.00	0.00		0.00	0.00	178,795.04
Generator Moro Cojo	21,000.00			0.00	0.00		0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	306,444.43			0.00	0.00		0.00	0.00	306,444.43
Castroville Sewer Lines	560,469.28			0.00	0.00		0.00	0.00	560,469.28
Castroville Blvd Sewer Lines	73,193.37			0.00	0.00		0.00	0.00	73,193.37
Moro Cojo Sewer Lines	68,931.60			0.00	0.00		0.00	0.00	68,931.60
Lift Station Via Linda	49,029.88			0.00	0.00		0.00	0.00	49,029.88
Lift Station Del Monte Ave	60,599.44			0.00	0.00		0.00	0.00	60,599.44
Lift Station Castroville Blvd	113,284.79			0.00	0.00		0.00	0.00	113,284.79
Lift Station Campo & Los Arbo	79,312.99			0.00	0.00		0.00	0.00	79,312.99
Accumulated Depreciation Zone 1 Sewer	-872,518.49			0.00	0.00		0.00	0.00	-872,518.49
Accumulated Depr. Zone 2-Sewer	-244,383.00			0.00	0.00		0.00	0.00	-244,383.00
Zone 1 Storm Drain Improv Projects	149,328.35			0.00	0.00		0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00			74,258.88	0.00		0.00	0.00	74,258.88
Sewer Lines Moss Landing Zone 3	0.00			422,753.65	0.00		0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00			12,675.06	0.00		0.00	0.00	12,675.06
Lift Station #2 Hyw 1	0.00			28,737.56	0.00		0.00	0.00	28,737.56
Sewer Building & Imp Zone 3	0.00			6,913.00	0.00		0.00	0.00	6,913.00
Lift Station #3 by Phil's	0.00			11,523.44	0.00		0.00	0.00	11,523.44
Lift Station #4 Portrero Road	0.00			14,789.42	0.00		0.00	0.00	14,789.42
SCADA Zone 3 Moss Landing	0.00			60,716.23	0.00		0.00	0.00	60,716.23
Moss Landing Wastewater System Rehabilitation Project	0.00			481,541.91	0.00		0.00	0.00	481,541.91
Accumulated Depreciation Zone 3 Moss Landing	0.00			-251,748.25	0.00		0.00	0.00	-251,748.25

37

Castroville Community Services District Balance Sheet by Class

As of March 31, 2023

Castroville Overhead Sign-Artichoke Center of the World
Accumulated Depreciation-Government Zone 1 Castroville

Total Fixed Assets

Other Assets

Deferred Outflows-Sewer 1
Deferred Outflows-ML Sewer 3
Deferred Outflows-Water
Deferred Outflows-Sewer 2
Water-Deferred Outflows Contribution OPEB
Sewer 1-Deferred Outflows-Contributions OPEB
ML Sewer 3-Deferred Outflows-Contributions OPEB
Sewer 2-Deferred Outflows-Contributions OPEB
1982 Bond Costs
1982 Bond Costs Amortized
Bond Refinance Legal Fees-Muni
Amortization-Bond Ref Legal Fe
Well 2B Finance Legal Fees
Amortization-Well 2B Legal Fee
CSA 14/CCSD Organization Cost
CSA 14/CCSD Amortization
Moro Cojo Annexation Project
Moro Cojo Annex Amortization

Total Other Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable

Total Accounts Payable

Other Current Liabilities

OPEB Deferred Inflows Water

OPEB Deferred Inflows Sewer 3

OPEB Deferred Inflows Sewer 2

OPEB Deferred Inflows Sewer 1

Deferred Inflows-Sewer 2

Deferred Inflows-ML Sewer 3

Deferred Inflows-Water

Accrued Vacation

Accrued Payroll

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
	0.00	0.00	0.00	0.00	19,459.34	0.00	19,459.34
	0.00	0.00	0.00	0.00	-4,107.64	0.00	-4,107.64
	1,444,467.77	862,160.90	3,896,374.50	142,336.98	0.00	0.00	6,345,340.15
	311,061.50	0.00	0.00	0.00	0.00	0.00	311,061.50
	0.00	88,878.00	0.00	0.00	0.00	0.00	88,878.00
	0.00	0.00	399,939.90	0.00	0.00	0.00	399,939.90
	88,878.50	0.00	0.00	0.00	0.00	0.00	88,878.50
	0.00	0.00	47,858.00	0.00	0.00	0.00	47,858.00
	37,223.00	0.00	0.00	0.00	0.00	0.00	37,223.00
	0.00	10,635.00	0.00	0.00	0.00	0.00	10,635.00
	10,636.00	0.00	0.00	0.00	0.00	0.00	10,636.00
	0.00	0.00	14,775.96	0.00	0.00	0.00	14,775.96
	0.00	0.00	-14,775.96	0.00	0.00	0.00	-14,775.96
	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
	0.00	0.00	-15,000.00	0.00	0.00	0.00	-15,000.00
	0.00	0.00	14,524.38	0.00	0.00	0.00	14,524.38
	0.00	0.00	-14,524.38	0.00	0.00	0.00	-14,524.38
	107,669.19	0.00	0.00	0.00	0.00	0.00	107,669.19
	-57,325.00	0.00	0.00	0.00	0.00	0.00	-57,325.00
	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00
	-7,995.00	0.00	0.00	0.00	0.00	0.00	-7,995.00
	506,148.19	99,513.00	447,797.90	0.00	0.00	0.00	1,053,459.09
	9,864,147.35	2,084,605.81	9,996,509.74	448,291.38	367,478.77	22,761,033.05	

	0.00	0.00	0.00	0.00	-3,755.03	-287.70	-4,042.73
	0.00	0.00	0.00	0.00	-3,755.03	-287.70	-4,042.73

	0.00	0.00	27,783.00	0.00	0.00	0.00	27,783.00
	0.00	6,175.00	0.00	0.00	0.00	0.00	6,175.00
	6,174.00	0.00	0.00	0.00	0.00	0.00	6,174.00
	21,609.00	0.00	0.00	0.00	0.00	0.00	21,609.00
	43,537.40	0.00	0.00	0.00	0.00	0.00	43,537.40
	0.00	43,535.60	0.00	0.00	0.00	0.00	43,535.60
	0.00	0.00	195,904.15	0.00	0.00	0.00	195,904.15
	42,980.71	9,551.26	42,980.73	0.00	0.00	0.00	95,512.70
	15,202.87	2,113.50	4,665.44	0.00	0.00	0.00	21,981.81

Castroville Community Services District Balance Sheet by Class

As of March 31, 2023

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Customer Security Deposits	0.00	0.00	58,471.92	0.00	0.00	0.00	58,471.92
Hydrant Service Deposits	0.00	0.00	2,900.00	0.00	0.00	0.00	2,900.00
Water- Installation Deposits	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Deferred Inflows-Sewer 1	152,368.85	0.00	0.00	0.00	0.00	0.00	152,368.85
Total Other Current Liabilities	281,872.83	61,375.36	334,705.24	0.00	-3,755.03	0.00	677,953.43
Total Current Liabilities	281,872.83	61,375.36	334,705.24	0.00	-3,755.03	-287.70	673,910.70
Long Term Liabilities							
Pension Liability-Sewer 2	-50,530.50	0.00	0.00	0.00	0.00	0.00	-50,530.50
Pension Liability-Sewer 1	-176,856.25	0.00	0.00	0.00	0.00	0.00	-176,856.25
Pension Liability-Water	0.00	0.00	-227,387.75	0.00	0.00	0.00	-227,387.75
Pension Liability-ML Sewer 3	0.00	-50,533.50	0.00	0.00	0.00	0.00	-50,533.50
Net OPEB Liability-Water	0.00	0.00	97,162.00	0.00	0.00	0.00	97,162.00
Net OPEB Liability-Sewer	75,570.00	0.00	0.00	0.00	0.00	0.00	75,570.00
Net OPEB Liability ML Sewer 3	0.00	21,592.00	0.00	0.00	0.00	0.00	21,592.00
Net OPEB Liability-Sewer 2	21,592.00	0.00	0.00	0.00	0.00	0.00	21,592.00
USDA Bond-Current Portion Due	0.00	32,000.00	0.00	0.00	0.00	0.00	32,000.00
Total Long Term Liabilities	-130,224.75	3,058.50	-130,225.75	0.00	-3,755.03	0.00	-257,392.00
Total Liabilities	151,648.08	64,433.86	204,479.49	0.00	-3,755.03	-287.70	416,518.70
Equity							
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	98,712.31	0.00	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,122.44	0.00	0.00	595,122.44
Sewer Zone 1 & 2 Fund Balance	5,355,114.75	0.00	0.00	0.00	0.00	0.00	5,355,114.75
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	0.00	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	162,849.47	0.00	0.00	0.00	0.00	162,849.47
Invested in Capital Assets-Water	0.00	0.00	3,534,772.00	0.00	0.00	0.00	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	0.00	767,562.00
3900 - Retained Earnings	3,487,318.45	1,636,582.31	3,418,476.70	-382,402.37	250,793.06	8,410,768.15	8,410,768.15
Net Income	102,504.07	143,502.15	268,694.78	239,326.34	18,261.10	772,288.44	772,288.44
Total Equity	9,712,499.27	2,020,171.95	9,792,030.25	452,046.41	367,766.47	22,344,514.35	22,344,514.35
TOTAL LIABILITIES & EQUITY	9,864,147.35	2,084,605.81	9,996,509.74	448,291.38	367,478.77	22,761,033.05	22,761,033.05

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2023

Ending balance as of February 28, 2023 \$15,241,273.47

CHASE BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	809,295.97
Water Receipts	106,052.33
Water-Sewer Miscellaneous Receipts	7,600.89
Monterey One Water Sanitation Fees	29,276.28
Misc. Over or Short	0.04
Wire Transfer-Chicago Title 3-17-2023 Lot Line Adjustment	(97,364.56)
Bank Fees	(89.00)
Expenses (Checks Written)	(144,982.56)
Ending Balance for General Fund	<u>709,789.39</u>

CHASE BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	64,984.30
New Deposits (opened accounts)	420.00
Deposits Returned or Applied to Accounts	(495.00)
Ending Balance for Customer Deposit Fund	<u>64,909.30</u>

LAIF FUND

Beginning Balance	11,551,791.04
Quarterly Interest Earned: January, April, July, & October	0.00
Ending Balance LAIF	<u>11,551,791.04</u>

CAMP FUND

Beginning Balance Sewer (Zone 1) Capital Improve Account	123,669.54
Monthly Interest Earned	503.91
Ending Balance Camp Federal Security Account	<u>124,173.45</u>
Beginning Balance Sewer (Zone 1) Reserves Account	244,660.64
Monthly Interest Earned	996.91
Ending Balance CAMP Federal Security Account	<u>245,657.55</u>

CaITRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,446,871.98
Income Distribution	7,020.70
Unrealized Gain (Loss)	25,277.60
Ending Balance CaITRUST	<u>2,479,170.28</u>

New Balance as of March 31, 2023

15,175,491.01

Chart 2. 12-month percent change in CPI for All Urban Consumers (CPI-U), not seasonally adjusted, Mar. 2022 - Mar. 2023
Percent change

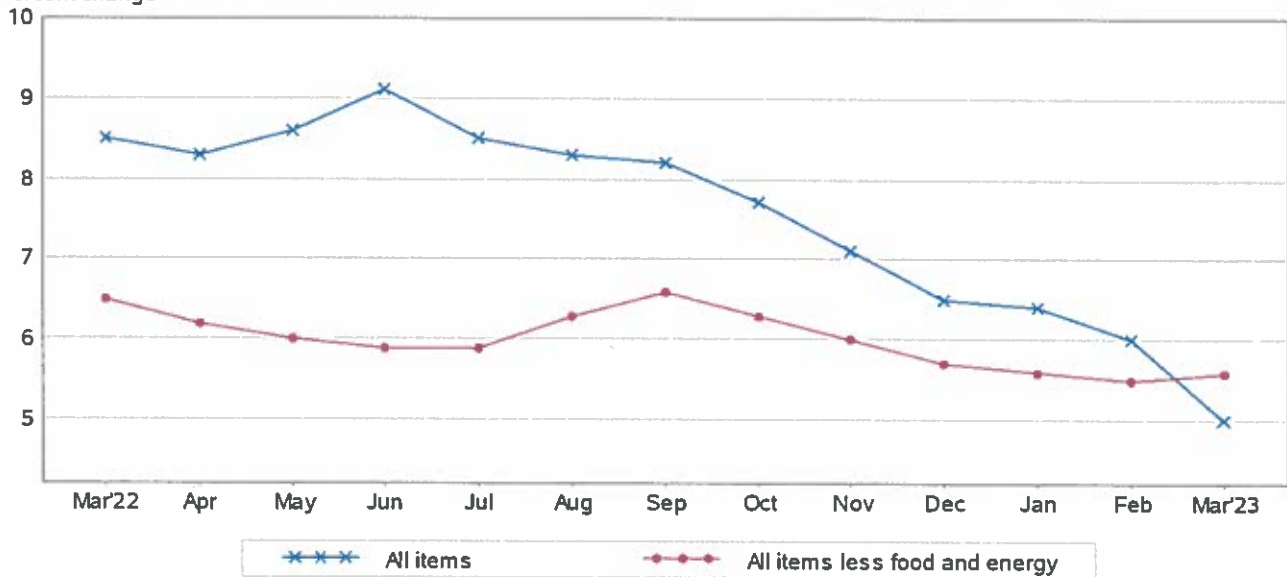


Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Unadjusted 12-mos ended Mar 2023
	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	
All items	0.4	0.5	0.2	0.1	0.5	0.4	0.1	5.0
Food	0.8	0.7	0.6	0.4	0.5	0.4	0.0	8.5
Food at home	0.7	0.5	0.6	0.5	0.4	0.3	-0.3	8.4
Food away from home ¹	0.9	0.9	0.5	0.4	0.6	0.6	0.6	8.8
Energy	-1.7	1.7	-1.4	-3.1	2.0	-0.6	-3.5	-6.4
Energy commodities	-4.1	3.7	-2.1	-7.2	1.9	0.5	-4.6	-17.0
Gasoline (all types)	-4.2	3.4	-2.3	-7.0	2.4	1.0	-4.6	-17.4
Fuel oil ¹	-2.7	19.8	1.7	-16.6	-1.2	-7.9	-4.0	-14.2
Energy services	1.2	-0.7	-0.6	1.9	2.1	-1.7	-2.3	9.2
Electricity	0.8	0.5	0.5	1.3	0.5	0.5	-0.7	10.2
Utility (piped) gas service	2.2	-3.7	-3.4	3.5	6.7	-8.0	-7.1	5.5
All items less food and energy	0.6	0.3	0.3	0.4	0.4	0.5	0.4	5.6
Commodities less food and energy commodities	0.0	-0.1	-0.2	-0.1	0.1	0.0	0.2	1.5
New vehicles	0.7	0.6	0.5	0.6	0.2	0.2	0.4	6.1
Used cars and trucks	-1.1	-1.7	-2.0	-2.0	-1.9	-2.8	-0.9	-11.2
Apparel	0.0	-0.2	0.1	0.2	0.8	0.8	0.3	3.3
Medical care commodities ¹	-0.1	0.0	0.2	0.1	1.1	0.1	0.6	3.6
Services less energy services	0.8	0.5	0.5	0.6	0.5	0.6	0.4	7.1
Shelter	0.7	0.7	0.6	0.8	0.7	0.8	0.6	8.2
Transportation services	1.9	0.6	0.3	0.6	0.9	1.1	1.4	13.9
Medical care services	0.8	-0.4	-0.5	0.3	-0.7	-0.7	-0.5	1.0

¹ Not seasonally adjusted.



**CASTROVILLE COMMUNITY
SERVICES DISTRICT**

From the desk of
Eric Tynan – General Manager
Phone (831) 633-2560
FAX (831) 633-3103

TO: CCSD Board of Directors

DATE: May 9, 2023

RE: Employee Performance Evaluation and Proposed Hourly Pay

Below I have listed option 1 for staff. Please note On-Call Pay is an estimate based on each operator rotating every two weeks. On-Call pay is 6 hours overtime weekly (as long as criteria is met) and does not include call-out/overtime pay. Thank you for your suggestions and support in this important matter. As General Manager, my recommendations are as follows:

STAFF & POSITION	CURRENT HOURLY WAGE	PROPOSED HOURLY WAGE	HOURLY DIFFERENCE	YEARLY DIFFERENCE	YEARLY ON-CALL PAY	%
Operator II	\$30.00	\$31.00	\$1.00	\$2,080.00	\$5,022.00	3.3%
Operator II	\$32.00	\$33.00	\$1.00	\$2,080.00	\$5,049.00	3.1%
Lead Operator II	\$47.05	\$48.47	\$1.42	\$2,953.60	\$7,415.91	3%
Customer Service Representative	\$30.87	\$31.80	\$.93	\$1,934.40		3%
Office Manager	\$57.56	\$59.29	\$1.73	\$3,598.40		3%
Daily hourly pay	\$197.48	\$203.56	\$6.08	\$12,646.40		3%
Total Yearly On-Call Pay			is		\$17,486.91	



CASTROVILLE COMMUNITY SERVICES DISTRICT

Wage Step Program-Board Approved October 2018



OFFICE MANAGER/BOOKKEEPER/SECRETARY

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 50.14	\$ 51.64	\$ 53.19	\$ 54.79	\$ 56.43	\$ 58.13	\$ 59.87
Bi-Weekly	\$ 4,011.20	\$ 4,131.20	\$ 4,255.20	\$ 4,383.20	\$ 4,514.40	\$ 4,650.40	\$ 4,789.60
Monthly	\$ 8,690.93	\$ 8,950.93	\$ 9,219.60	\$ 9,496.93	\$ 9,781.20	\$ 10,075.87	\$ 10,377.47
Yearly	\$ 104,291.20	\$ 107,411.20	\$ 110,635.20	\$ 113,963.20	\$ 117,374.40	\$ 120,910.40	\$ 124,529.60

+2% = 57.56

CUSTOMER SERVICE - ACCOUNTS RECEIVABLE

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 26.89	\$ 27.70	\$ 28.53	\$ 29.38	\$ 30.26	\$ 31.17	\$ 32.11
Bi-Weekly	\$ 2,151.20	\$ 2,216.00	\$ 2,282.40	\$ 2,350.40	\$ 2,420.80	\$ 2,493.60	\$ 2,568.80
Monthly	\$ 4,660.93	\$ 4,801.33	\$ 4,945.20	\$ 5,092.53	\$ 5,245.07	\$ 5,402.80	\$ 5,565.73
Yearly	\$ 55,931.20	\$ 57,616.00	\$ 59,342.40	\$ 61,110.40	\$ 62,940.80	\$ 64,833.60	\$ 66,788.80

+2% = 30.87

LEAD OPERATOR - Treatment 2 & Distribution 2 + Backflow Certification + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 40.59	\$ 41.81	\$ 43.06	\$ 44.35	\$ 45.68	\$ 47.05	\$ 48.47
Bi-Weekly	\$ 3,247.20	\$ 3,344.80	\$ 3,444.80	\$ 3,548.00	\$ 3,654.40	\$ 3,764.00	\$ 3,877.60
Monthly	\$ 7,035.60	\$ 7,247.07	\$ 7,464.48	\$ 7,687.33	\$ 7,917.87	\$ 8,155.33	\$ 8,401.47
Yearly	\$ 84,427.20	\$ 86,964.80	\$ 89,564.80	\$ 92,248.00	\$ 95,014.40	\$ 97,864.00	\$ 100,817.80

OPERATOR 2 - Treatment 2 & Distribution 2 = Backflow Certification + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 29.00	\$ 30.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 35.00
Bi-Weekly	\$ 2,320.00	\$ 2,400.00	\$ 2,480.00	\$ 2,560.00	\$ 2,640.00	\$ 2,720.00	\$ 2,800.00
Monthly	\$ 5,026.67	\$ 5,200.00	\$ 5,373.33	\$ 5,546.67	\$ 5,720.00	\$ 5,893.33	\$ 6,066.67
Yearly	\$ 60,320.00	\$ 62,400.00	\$ 64,480.00	\$ 66,560.00	\$ 68,640.00	\$ 70,720.00	\$ 72,800.00

OPERATOR 1 - Treatment 1 & Distribution 1 = Backflow Certification + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	\$ 27.00	\$ 28.00
Bi-Weekly	\$ 1,760.00	\$ 1,840.00	\$ 1,920.00	\$ 2,000.00	\$ 2,080.00	\$ 2,160.00	\$ 2,240.00
Monthly	\$ 3,813.33	\$ 3,986.67	\$ 4,160.00	\$ 4,333.33	\$ 4,506.67	\$ 4,680.00	\$ 4,853.33
Yearly	\$ 45,760.00	\$ 47,840.00	\$ 49,920.00	\$ 52,000.00	\$ 54,080.00	\$ 56,160.00	\$ 58,240.00



**CASTROVILLE COMMUNITY
SERVICES DISTRICT**

From the desk of
Eric Tynan – General Manager
Phone (831) 633-2560
FAX (831) 633-3103

TO: CCSD Board of Directors

DATE: May 9, 2023

RE: Employee Performance Evaluation and Proposed Hourly Pay

Below I have listed option 2 for staff. Please note On-Call Pay is an estimate based on each operator rotating every two weeks. On-Call pay is 6 hours overtime weekly (as long as criteria is met) and does not include call-out/overtime pay. Thank you for your suggestions and support in this important matter. As General Manager, my recommendations are as follows:

STAFF & POSITION	CURRENT HOURLY WAGE	PROPOSED HOURLY WAGE	HOURLY DIFFERENCE	YEARLY DIFFERENCE	YEARLY ON-CALL PAY	%
Operator II	\$30.00	\$31.50	\$1.50	\$3,120.00	\$5,103.00	5%
Operator II	\$32.00	\$33.60	\$1.60	\$3,328.00	\$5,140.80	5%
Lead Operator II	\$47.05	\$49.40	\$2.35	\$4,888.00	\$7,558.20	5%
Customer Service Representative	\$30.87	\$32.41	\$1.54	\$3,203.20		5%
Office Manager	\$57.56	\$60.44	\$2.88	\$5,990.40		5%
Daily hourly pay	\$197.48	\$207.35	\$9.87	\$20,529.60		5%
Total Yearly On-Call Pay					\$17,802.00	

CalPERS 2023 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2023

Region 1*

Alameda, Alplna, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Basic Monthly Premiums (B)

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Blue Cross Del Norte EPO	\$1,200.12	504	1	1	\$2,400.24	504	2	2	\$3,120.31	504	3	3
Anthem Blue Cross Select HMO	1,128.83	506	1	1	2,257.66	506	2	2	2,934.96	506	3	3
Anthem Blue Cross Traditional HMO	1,210.71	509	1	1	2,421.42	509	2	2	3,147.85	509	3	3
Blue Shield Access+ HMO	1,035.21	525	1	1	2,070.42	525	2	2	2,691.55	525	3	3
Blue Shield Access+ EPO	1,035.21	524	1	1	2,070.42	524	2	2	2,691.55	524	3	3
Blue Shield Trio HMO	888.94	451	1	1	1,777.88	451	2	2	2,311.24	451	3	3
Health Net SmartCare	1,174.50	528	1	1	2,349.00	528	2	2	3,053.70	528	3	3
Kaiser Permanente	913.74	533	1	1	1,827.48	533	2	2	2,375.72	533	3	3
Peace Officers Research Assoc of CA	825.00	592	1	1	1,650.00	592	2	2	2,100.00	592	3	3
PERS Gold	825.81	613	1	1	1,651.62	613	2	2	2,142.83	613	3	3
PERS Platinum	1,200.12	601	1	1	2,400.24	601	2	2	3,120.31	601	3	3
UnitedHealthcare SignatureValue Alliance	1,044.07	576	1	1	2,088.14	576	2	2	2,714.58	576	3	3
Western Health Advantage HMO	760.17	591	1	1	1,520.34	591	2	2	1,976.44	591	3	3

Supplement/Managed Medicare Monthly Premiums (M)

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Medicare Preferred PPO	\$413.59	515	1	4	\$827.18	515	2	5	\$1,240.77	515	3	6
Anthem Medicare Preferred PPO with Dental/Vision ¹	413.59	512	1	4	827.18	512	2	5	1,240.77	512	3	6
Anthem Medicare Preferred PPO	413.59	455	1	4	827.18	455	2	5	1,240.77	455	3	6
Anthem Medicare Preferred PPO with Dental ¹	413.59	459	1	4	827.18	459	2	5	1,240.77	459	3	6
Blue Shield Medicare PPO	381.90	011	1	4	723.80	011	2	5	1,085.70	011	3	6
Blue Shield Medicare PPO with Dental/Vision ²	361.90	016	1	4	723.80	016	2	5	1,085.70	016	3	6
Kaiser Permanente Senior Advantage	283.25	536	1	4	566.50	536	2	5	849.75	536	3	6
Kaiser Permanente Senior Advantage with Dental ³	283.25	542	1	4	566.50	542	2	5	849.75	542	3	6
Kaiser Permanente Senior Advantage Summit	336.29	630	1	4	672.58	630	2	5	1,008.87	630	3	6
Kaiser Permanente Senior Advantage Summit with Dental ³	336.29	636	1	4	672.58	636	2	5	1,008.87	636	3	6
Peace Officers Research Assoc of CA Medicare Supplement	465.00	595	1	4	1,030.00	595	2	5	1,395.00	595	3	6
PERS Gold Medicare Supplement	392.71	616	1	4	785.42	616	2	5	1,178.13	616	3	6
PERS Platinum Medicare Supplement	420.02	605	1	4	840.04	605	2	5	1,260.06	605	3	6
UnitedHealthcare Group Medicare Advantage PPO	299.68	579	1	4	599.36	579	2	5	899.04	579	3	6
UnitedHealthcare Group Medicare Advantage Edge PPO	357.70	476	1	4	715.40	476	2	5	1,073.10	476	3	6
UnitedHealthcare Group Medicare Advantage PPO with Dental/Vision ⁴	299.68	585	1	4	599.36	585	2	5	899.04	585	3	6
Western Health Advantage MyCare Select HMO	331.11	035	1	4	662.22	035	2	5	993.33	035	3	6

*For health plan availability by county, please refer to the 2023 Health Benefit Summary or myCalPERS.

¹Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

²Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

³Dental benefit is an additional \$15.35 per member per month premium. You will be billed directly for this amount.

⁴Dental and Vision coverage is an additional \$26.03 per member per month premium. You will be billed directly for this amount.

CalPERS 2023 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2023

Region 1												
Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba												
Combination Monthly Premiums (Continued)												
Plan	Subscriber in B, & 1 Dependent in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 2+ Dependents in M	Plan Code	Party Code	Party Rate	Subscriber in B, 1 Dependent in M, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Anthem Blue Cross Del Norte EPO and Medicare Supplement	\$1,620.14	021	7	10	\$2,040.16	021	8	11	\$2,340.21	021	9	12
Anthem Blue Cross Select HMO and Medicare Preferred	1,542.42	457	7	10	1,956.01	457	8	11	2,219.72	457	9	12
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	1,542.42	460	7	10	1,956.01	460	8	11	2,219.72	460	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred	1,624.30	518	7	10	2,037.89	518	8	11	2,350.73	518	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	1,624.30	521	7	10	2,037.89	521	8	11	2,350.73	521	9	12
Blue Shield Access+ HMO and Medicare	1,397.11	049	7	10	1,759.01	049	8	11	2,018.24	049	9	12
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	1,397.11	089	7	10	1,759.01	089	8	11	2,018.24	089	9	12
Blue Shield Access+ EPO and Medicare	1,397.11	092	7	10	1,759.01	092	8	11	2,018.24	092	9	12
Blue Shield Access+ EPO and Medicare with Dental/Vision ²	1,397.11	093	7	10	1,759.01	093	8	11	2,018.24	093	9	12
Blue Shield Trio HMO and Medicare	1,250.84	094	7	10	1,612.74	094	8	11	1,784.20	094	9	12
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	1,250.84	097	7	10	1,612.74	097	8	11	1,784.20	097	9	12
Kaiser Permanente and Senior Advantage	1,196.99	539	7	10	1,480.24	539	8	11	1,745.23	539	9	12
Kaiser Permanente and Senior Advantage with Dental ⁵	1,196.99	545	7	10	1,480.24	545	8	11	1,745.23	545	9	12
Kaiser Permanente and Senior Advantage Summit	1,250.03	633	7	10	1,586.32	633	8	11	1,798.27	633	9	12
Kaiser Permanente and Senior Advantage Summit with Dental ⁶	1,250.03	639	7	10	1,586.32	639	8	11	1,798.27	639	9	12
Peace Officers Research Assoc of CA and Medicare Supplement	1,392.00	598	7	10	1,854.00	598	8	11	1,868.00	598	9	12
PERS Gold and Medicare Supplement	1,218.32	619	7	10	1,611.03	619	8	11	1,713.69	619	9	12
PERS Platinum and Medicare Supplement	1,620.14	609	7	10	2,040.16	609	8	11	2,340.21	609	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	1,343.75	582	7	10	1,643.43	582	8	11	1,970.19	582	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage Edge PPO	1,401.77	627	7	10	1,759.47	627	8	11	2,028.21	627	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁵	1,343.75	588	7	10	1,643.43	588	8	11	1,970.19	588	9	12
Western Health Advantage HMO and MyCare Select HMO	1,091.28	036	7	10	1,422.39	036	8	11	1,547.38	036	9	12

¹Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
²Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
³Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
⁴Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
⁵Dental benefit is an additional \$15.35 per member per month premium. You will be billed directly for this amount.
⁶Dental and Vision coverage is an additional \$26.03 per member per month premium. You will be billed directly for this amount.

CalPERS 2023 Regional Health Premiums (Actives and Annuitant)

Effective Date: January 1, 2023

Region 1
 Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity

Combination Monthly Premiums						
Plan	Subscriber in M, & 1 Dependent in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 2+ Dependents in B	Plan Code
Anthem Blue Cross Del Norte EPO and Medicare Supplement	\$1,620.14	021	4	7	\$2,340.21	02
Anthem Blue Cross Select HMO and Medicare Preferred	1,542.42	457	4	7	2,219.72	45
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	1,542.42	460	4	7	2,219.72	46
Anthem Blue Cross Traditional HMO and Medicare Preferred	1,624.30	518	4	7	2,350.73	51
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	1,624.30	521	4	7	2,350.73	52
Blue Shield Access+ HMO and Medicare	1,397.11	049	4	7	2,018.24	04
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	1,397.11	089	4	7	2,018.24	08
Blue Shield Access+ EPO and Medicare	1,397.11	092	4	7	2,018.24	09
Blue Shield Access+ EPO and Medicare with Dental/Vision ³	1,397.11	093	4	7	2,018.24	09
Blue Shield Trio HMO and Medicare	1,250.84	094	4	7	1,784.20	09
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	1,250.84	097	4	7	1,784.20	09
Kaiser Permanente and Senior Advantage	1,196.99	539	4	7	1,745.23	53
Kaiser Permanente and Senior Advantage with Dental ⁵	1,196.99	545	4	7	1,745.23	54
Kaiser Permanente and Senior Advantage Summit	1,250.03	633	4	7	1,798.27	63
Kaiser Permanente and Senior Advantage Summit with Dental ⁵	1,250.03	639	4	7	1,798.27	63
Peace Officers Research Assoc of CA and Medicare Supplement	1,525.00	598	4	7	1,999.00	59
PERS Gold and Medicare Supplement	1,218.32	619	4	7	1,713.89	61
PERS Platinum and Medicare Supplement	1,620.14	609	4	7	2,340.21	60
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	1,343.75	582	4	7	1,970.19	58
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage Edge PPO	1,401.77	627	4	7	2,028.21	62
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁶	1,343.75	588	4	7	1,970.19	58
Western Health Advantage HMO and MyCare Select HMO	1,091.28	036	4	7	1,547.38	03

¹Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
²Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
³Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
⁴Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
⁵Dental benefit is an additional \$15.35 per member per month premium. You will be billed directly for this amount.
⁶Dental and Vision coverage is an additional \$26.03 per member per month premium. You will be billed directly for this amount.