

CROCKETT COMMUNITY SERVICES DISTRICT FY 2015/16 BUDGET

ADOPTED (6/24/2015)

	BUDGET 2014/15	ACTUAL YEAR-END 2014/15	ADOPTED BUDGET 2015/16
Revenue			
CCSD Administration ⁽¹⁾	\$ -	\$ 28,251	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,783,626	\$ 1,814,303	\$ 1,881,091
Port Costa Sanitary Dept. ⁽³⁾	\$ 220,939	\$ 224,797	\$ 227,171
Recreation Dept.	\$ 520,379	\$ 586,197	\$ 699,689
Maintenance Dept.	\$ 50,515	\$ 29,818	\$ 30,015
Total	\$ 2,575,459	\$ 2,683,366	\$ 2,837,966
Expenses			
CCSD Administration ⁽¹⁾	\$ -	\$ 2,808	\$ 8,867
Crockett Sanitary Dept. ⁽²⁾	\$ 1,663,170	\$ 1,460,258	\$ 1,872,671
Port Costa Sanitary Dept. ⁽³⁾	\$ 271,428	\$ 212,775	\$ 252,078
Recreation Dept.	\$ 520,379	\$ 558,177	\$ 699,689
Maintenance Dept.	\$ 46,497	\$ 15,139	\$ 9,942
Total	\$ 2,501,474	\$ 2,249,157	\$ 2,843,247
Net Increase (Decrease) in Cash	\$ 73,985	\$ 434,209	\$ (5,281)
Fund Balance, beginning	\$ 2,642,644	\$ 2,642,644	\$ 3,076,853
Fund Balance, end of year	\$ 2,716,629	\$ 3,076,853	\$ 3,071,572

⁽¹⁾ CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San and Rec. Depts. CSD roll-up reflected on estimated only, revenue/expenses not reflected in adopted budget.

⁽²⁾ Includes Crockett Sanitary funds 3426, 3427, and 3429 and clarifier reserve

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2014

FY 2015-16 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 ADOPTED 6/24/2015

	<u>FY 2014-15 Approved</u>	<u>FY 2014-15 Actual Year End</u>	<u>FY 2015-16 ADOPTED</u>
Collection System			
Loan Principal	\$ 65,327	\$ 65,327	\$ 67,763
Gas, Fuel, Vehicle (District owned)	\$ 400	\$ 865	\$ 800
Insurance	\$ 31,233	\$ 32,529	\$ 34,806
West County O&M	\$ 66,000	\$ 32,164	\$ 54,000
Professional Services (Collec Sys)	\$ 2,500	\$ 4,633	\$ 5,000
Rent/Lease Easements	\$ 2,300	\$ 2,310	\$ 2,320
Maintenance	\$ 93,500	\$ 86,221	\$ 102,204
Utilities	\$ 17,537	\$ 31,945	\$ 32,784
Cap. Replacement (O&M) Pump Station	\$ 33,117	\$ 12,135	\$ 27,000
Other	\$ 5,000	\$ 7,624	\$ 7,200
Total Collection System	\$ 316,914	\$ 275,754	\$ 333,877
Treatment Plant			
JTP Operations & Maint - C&H	\$ 702,579	\$ 668,588	\$ 691,831
Capital Replacement (O&M) JTP	\$ 60,661	\$ 17,931	\$ 107,420
Total Treatment Plant	\$ 763,240	\$ 686,519	\$ 799,251
Administrative			
Elections	\$ 182	\$ 188	\$ 0
Membership	\$ 6,415	\$ 4,240	\$ 9,015
Office - Supplies/Postal/Misc.	\$ 5,900	\$ 4,798	\$ 6,600
Professional Services (Admin)	\$ 20,000	\$ 17,580	\$ 32,300
Printing / Publishing	\$ 1,968	\$ 362	\$ 600
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400
Travel/Meetings/Vehicle	\$ 420	\$ 145	\$ 300
Telephone and Internet	\$ 1,570	\$ 2,509	\$ 2,763
County & State Charges	\$ 4,500	\$ 5,340	\$ 5,443
Recoverable Expenses (non-payroll)	\$ 4,375	\$ 16,084	\$ 12,785
Training and Conferences	\$ 1,500	\$ 299	\$ 2,000
Sub-Total Administrative	\$ 49,230	\$ 53,945	\$ 74,206
Salaries and Benefits (O&M)	\$ 115,385	\$ 121,319	\$ 119,834
Recoverable Payroll (REC/PC/MAINT)	\$ 42,721	\$ 33,728	\$ 31,537
Other Payroll Exp. (WC liab premiums etc.)	\$ 0	\$ 796	\$ 0
Total Administrative	\$ 207,336	\$ 209,788	\$ 225,577
Fixed Assets			
Capital Projects Allocation	\$ 176,057	\$ 275,042	\$ 371,616
423 Other Non-Op Interfund trsfr to 3427	\$ 6,467	\$ 2,425	\$ 6,467
Total Fixed Assets	\$ 182,524	\$ 277,467	\$ 378,083
Contingency Reserve	\$ 193,124		\$ 135,871
Interfund loan to Port Costa	\$ 0	\$ 0	\$ 0
Interfund G/L non-operation	\$ 0	\$ 10,719	\$ 0
Total Expenditures	\$ 1,663,138	\$ 1,460,246	\$ 1,872,659
TOTAL APPROPRIATIONS	\$ 1,663,138	\$	\$ 1,872,659
TOTAL REVENUES	\$ 1,775,699	\$ 1,777,919	\$ 1,872,659
Property Tax	\$ 196,902	\$ 220,000	\$ 231,710
Sewer Use Charges	\$ 1,212,632	\$ 1,201,553	\$ 1,248,464
Sewer Use Charges - C&H	\$ 175,050	\$ 175,051	\$ 180,302
Permit fees	\$ 2,500	\$ 3,155	\$ 3,120
Capacity charges	\$ 6,467	\$ 0	\$ 6,467
Interest	\$ 2,400	\$ 2,729	\$ 2,983
Cost Recovery including payroll	\$ 42,436	\$ 42,510	\$ 46,076
Loan repayment from Port Costa	\$ 57,889	\$ 57,780	\$ 57,180
Grants - RTS and others	\$ 79,423	\$ 75,143	\$ 76,646
Interfund transfer 3427	\$ 0	\$ 0	\$ 19,711

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2015/16 ADOPTED (6/24/15)**

	<u>Budgeted</u>	<u>Actual Yearly Totals</u>	<u>Adopted Budget</u>
	<u>FY 14/15</u>	<u>FY 14/15</u>	<u>FY 15/16</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****			
Opening Cash Balance	740,544.71	740,544.71	776,759.12
Interest	1,330.00	1,797.41	1,800.00
Capacity Charges	6,467.00	2,425.00	6,467.00
Misc. Fees	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00
Investment Fees	-28.00	-8.00	-8.00
Transfer for Treatment Plant Cap Impr.	0.00	0.00	-19,711.00
Interfund Transfers - Clarifier Reserve	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	<u>780,313.71</u>	<u>776,759.12</u>	<u>797,307.12</u>

CAPITAL RESERVE FUND 3429: BUDGET DETAIL *****			
Opening Cash Balance	66,318.16	66,318.16	66,475.60
Loans	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00
Interest	130.00	161.44	165.00
Cost Recovery	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-4.00
Interfund Transfers	0.00	0.00	0.00
YEAR-END BALANCE	<u>66,444.16</u>	<u>66,475.60</u>	<u>66,636.60</u>

ADOPTED (6/24/15) FY 2015-16 CROCKETT RECREATION DEPARTMENT BUDGET - FUND 3241

	FY 2014-15 Approved	FY 2014-15 Year- End (Adopted)	FY 2015-16 Adopted Budget
O&M Expenses - combined cost centers			
Uniforms	\$ 1,650	\$ 913	\$ 1,800
Telephone / Internet	\$ 3,600	\$ 5,134	\$ 5,100
Insurance	\$ 11,599	\$ 11,669	\$ 12,455
Elections	\$ 250	\$ 200	\$ 0
Maintenance	\$ 72,150	\$ 74,255	\$ 77,440
Memberships	\$ 425	\$ 385	\$ 400
Program Supplies	\$ 15,800	\$ 7,108	\$ 2,750
Other Operating	\$ 82,196	\$ 93,713	\$ 71,141
Office	\$ 3,675	\$ 4,119	\$ 4,245
Professional Services	\$ 4,957	\$ 7,467	\$ 7,875
Adverising	\$ 2,500	\$ 717	\$ 1,590
Training & Certification	\$ 1,825	\$ 785	\$ 1,970
Cost of Goods Sold	\$ 7,340	\$ 6,441	\$ 7,177
Vehicle Travel Reimbursement	\$ 430	\$ 2,623	\$ 2,820
Utilities	\$ 42,761	\$ 43,591	\$ 44,463
County Charges	\$ 3,516	\$ 4,666	\$ 5,326
Salaries and Benefits	\$ 155,878	\$ 183,738	\$ 189,336
Total O&M Expenses	\$ 410,552	\$ 447,524	\$ 435,888
Fixed Assets			
Capital Projects Allocation	\$ 89,300	\$ 87,411	\$ 217,300
Total Fixed Assets	\$ 89,300	\$ 87,411	\$ 217,300
Contingency Reserve *	\$ 20,527	0	\$ 43,501
Non-Operating expense / interfund trsfrs	\$ 0	\$ 23,003	\$ 3,000
Interfund G/L non-operating adjust.		\$ 239	
Total Expenditures	\$ 520,379	\$ 558,177	\$ 699,689
<i>Adopted 6-28-13 total *</i>	<i>\$</i>		
TOTAL APPROPRIATIONS	\$ 520,379	\$	\$ 699,689
TOTAL REVENUES **			
Property Tax trsf from 3240	\$ 38,580	\$ 40,000	\$ 47,828
Recreation Tax	\$ 135,960	\$ 136,070	\$ 136,180
Return-to-Source Co-gen	\$ 51,006	\$ 48,403	\$ 52,431
Non-profit grants **	\$ 89,675	\$ 87,303	\$ 205,250
Cost recovery	\$ 5,576	\$ 25,660	\$ 21,660
Interest	\$ 440	\$ 956	\$ 390
Community Center income	\$ 121,820	\$ 165,872	\$ 152,308
Aquatics Center income	\$ 73,400	\$ 73,816	\$ 77,534
Donations (Childrens programs)	\$ 500	\$ 150	\$ 200
Donations (other)	\$ 800	\$ 2,525	\$ 800
Tennis keys (Park income)	\$ 260	\$ 323	\$ 260
Parking fines	\$ 2,362	\$ 1,639	\$ 1,848
Non-operating income	\$ 0	\$ 3,478	\$ 3,000

PORT COSTA SANITARY DEPARTMENT

OPERATING BUDGET:

2015 / 2016

ADOPTED (6/24/15)

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GENERAL FUND 3425: EXPENDITURE DETAIL

*Sewer Use Charge

\$1,779

	Category	Current Budget FY 14/15	12 Month Actual FY 14/15		Adopted Budget FY 15/16	
415. SEWAGE COLLECTION						
31.0	Liability Insurance	\$1,800.00	\$638.35		\$700.00	100%
55.0	Profess. Services.	\$200.00	\$0.00		\$100.00	
71.0	Sewers Maint.	\$3,500.00	\$4,860.00		\$4,500.00	100%
96.0	Other Operating	\$100.00	\$0.00		\$100.00	
96.2	Permits & Fees	\$2,000.00	\$2,088.00		\$2,200.00	100%
				\$7,600		\$7,586
416. SEWAGE TREATMENT						
25.0	Generator fuel / oil	\$200.00	\$87.24		\$200.00	101%
31.0	Property Insurance	\$3,000.00	\$825.23		\$1,800.00	
51.1	Contract Operator	\$49,000.00	\$48,000.00		\$48,000.00	
51.2	Chemicals	\$4,000.00	\$2,297.81		\$3,000.00	
51.3	Hardware/Supplies & Misc.	\$800.00	\$289.50		\$1,200.00	
56.0	Profess. Svcs. (incl. treatment testin)	\$9,000.00	\$9,401.30		\$10,000.00	
91.1	Electricity	\$5,000.00	\$3,010.47		\$4,000.00	
91.6	Alarm system phone	\$1,000.00	\$464.07		\$500.00	
	Cap. Replacement	\$9,000.00	\$0.00		\$10,000.00	
96.2	Other/Operating fees/permits	\$3,800.00	\$4,422.00		\$5,000.00	
212.0	Loan Principle	\$77,133.00	\$78,304.57		\$79,536.00	
				\$161,933.00		\$147,102.19
417. ADMIN/GENERAL						
21.0	Elections	\$60.00	\$12.70		\$60.00	
31.0	Crime Insurance	\$30.00	\$19.15		\$30.00	86%
31.0	Memberships	\$75.00	\$0.00		\$75.00	
31.0	Office / Postal	\$400.00	\$257.28		\$400.00	
56.0	Profess. Svcs.(admin)	\$1,500.00	\$1,244.06		\$1,500.00	
61.0	Printing/Publishing	\$350.00	\$334.08		\$350.00	
80.0	Vehicle/Travel/Meetings	\$360.00	\$15.82		\$360.00	
96.0	Other	\$100.00	\$62.42		\$100.00	
96.3	County Charges	\$600.00	\$449.28		\$500.00	
96.5	Recoverable Expenses	\$0.00	\$3,161.47		\$0.00	
	11 GM's O&M Benefits	\$130.00	\$288.79		\$1,029.00	
	11 Secy. O&M Benefits	\$50.00	\$91.47		\$85.00	
	11 Mgr's O&M Benefits	\$1,850.00	\$1,236.11		\$811.00	
6.1	GM's O&M Wages	\$1,000.00	\$2,519.48		\$7,670.00	
6.1	Secy. O&M Wages	\$500.00	\$473.36		\$600.00	
6.1	Mgr's O&M Wages	\$16,000.00	\$11,520.77		\$6,240.00	
	SUB-TOTALS	\$192,538.00	\$176,374.78		\$190,646.00	
	Capitol Expenses					
111.0	Loan interest	\$24,889.99	\$23,664.70		\$22,432.00	
	Capitol Sewer Projects	\$6,000.00	\$1,200.00		\$12,000.00	
	Operating Reserves - Allocation				Additional	
	Septic Tank Replacement(\$100k over 10yr	\$0.00	\$20,000.00		\$0.00	
	Tank Cleaning Reserve (\$5k every 2 years)	\$24,000.00	-\$20,000.00		\$1,000.00	93%
	Discharge Permit Reserve(\$60k over 5yrs)	\$12,000.00	\$4,535.50		\$12,000.00	
	Plumbing Pipe Refurb. Reserve	\$7,000.00	\$7,000.00		\$0.00	
	RWQQB Violation Fines Reserve	\$0.00	\$0.00		\$9,000.00	
	Contingency	\$5,000.00	\$0.00		\$5,000.00	
	TOTAL EXPENSES	\$271,427.99	\$212,774.98		\$252,078.00	

PORT COSTA SANITARY DEPARTMENT

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(Adopted 6/24/15)

2015 / 2016

Sewer Use Charge

\$1,779

GENERAL FUND 3425: REVENUE DETAIL

Cost Center	Category	Budgeted FY 14/15	12 Month Actual FY 14/15	Adopted Budget FY 15/16
301.0	Sewer use charge	\$220,849.09	\$220,849.00	\$227,081.00
303.0	Capacity charge	\$0.00	\$0.00	\$0.00
304.0	Annexation charge	\$0.00	\$0.00	\$0.00
302.0	Permit fees	\$90.00	\$60.00	\$90.00
311.0	Interest	\$0.00	\$0.00	\$0.00
306.0	Misc fees	\$0.00	\$0.00	\$0.00
	SUB-TOTALS	\$220,939.09	\$220,909.00	\$227,171.00
318.0	Cost recovery	\$0.00	\$3,887.77	\$0.00
	Loans	\$0.00	\$0.00	\$0.00
319.0	Grants	\$0.00	\$0.00	\$0.00
	TOTAL REVENUE	\$220,939.09	\$224,796.77	\$227,171.00

FUND 3425 - BALANCE OVERVIEW

Opening Cash Balance	FY 14/15	FY 15/16
Septic Tank Replacement Reserve	\$ -	\$ 20,000.00
Tank Cleaning Reserve	\$ 24,000.00	\$ 4,000.00
Discharge Permit Reserve	\$ 7,464.50	\$ 12,000.00
Plumbing Pipe Refurb. Reserve	\$ -	\$7,000.00
RWQQB Violation Fines Reserve	\$ -	\$ -
Contingency Reserve	\$ -	\$ -
Carry Over (unallocated)	\$ 50,624.66	\$ 62,388.47
TOTAL OPENING CASH BALANCE	\$ 82,089.16	\$ 105,904.43
ESTIMATED REVENUE	\$ 224,796.77	\$ 227,171.00
ESTIMATED O&M EXPENSES	\$ (176,374.78)	\$ (190,646.00)
ESTIMATED CAPITAL PROJ. & INTEREST	\$ (24,864.70)	\$ (34,432.00)
Interfund G/L non-op adjustment	\$ 257.98	\$ -
Septic Tank Replacement Reserve	\$ 20,000.00	\$ 20,000.00
Tank Cleaning Reserve	\$ 4,000.00	\$ 5,000.00
Discharge Permit Reserve	\$ 12,000.00	\$ 24,000.00
Plumbing Pipe Refurb. Reserve	\$ 7,000.00	\$ 7,000.00
RWQQB Violation Fines Reserve	\$ -	\$ 9,000.00
Contingency	\$ -	\$ 5,000.00
Carry Over(unallocated)	\$ 62,388.47	\$ 8,904.43
FUND BALANCE (End of Year)	\$ 105,904.43	\$ 107,997.42

Outstanding Debt	Beginning FY 14/15	Ending FY 14/15	Ending FY 15/16	Payments FY 15/16
West America Bank (Loan)	\$404,764.85	\$380,917.99	\$355,839.44	\$44,189.64
Crockett Valona Sanitary (CCC Refi)	\$272,288.56	\$217,830.85	\$163,373.29	\$57,834.00
Crockett Valona Sanitary (Transfer)	\$24,233.49	\$24,233.49	\$24,233.49	\$0.00
Contra Costa County (Loan Refi'd)	\$0.00	\$0.00	\$0.00	\$0.00

ADOPTED FY 2015-16 MAINTENANCE DEPARTMENT BUDGET - FUND 3242

	FY 2014-15 Adopted Budget	FY 2014-15 Year- End (Actual)	FY 2015-16 Adopted Budget
Memorial Hall			
Maintenance - building	\$ 200	\$ 80	\$ 75
Utilities - water, gas, and electricity	\$ 200	\$ 94	\$ 460
Fundraising / Printing Publishing	\$ 150	\$ 16	\$ 100
Capital Replacement - O&M	\$ 750	\$ 347	\$ 400
Attorney / Prof Svs (non Engineer)	\$ 400	\$ 437	\$ 80
Volunteer/Workers Comp	\$ 100	\$ 47	\$ 60
Other / Passthrough	\$ 20,050	\$ 0	\$ 50
Total Memorial Hall O&M	\$ 21,850	\$ 1,022	\$ 1,225
Bridgehead / Landscaping			
Maintenance	\$ 386	\$ 65	\$ 180
Volunteer/Workers Comp/Other	\$ 50	\$ 0	\$ 50
Total Bridgehead O&M	\$ 436	\$ 65	\$ 230
Street Lighting / Fence / Other			
Maintenance	\$ 50	\$ 0	\$ 50
Other	\$ 0	\$ 0	\$ 0
Total Streetlight / Fence / Other O&M	\$ 50	\$ 0	\$ 50
Administrative			
Insurance - Property/Liability	\$ 200	\$ 1,181	\$ 375
Office / Other Operating	\$ 100	\$ 32	\$ 60
Attorney / Auditor / Prof Svs (non Engineer)	\$ 50	\$ 61	\$ 50
Payroll Expenses	\$ 1,725	\$ 1,107	\$ 1,535
Total Administrative O&M	\$ 2,075	\$ 2,380	\$ 2,020
Fixed Assets - Capital Expense			
Memorial Hall	\$ 21,424	\$ 11,672	\$ 6,187
Street Lighting / Fence / Other	\$ 0	\$ 0	\$ 0
Equipment	\$ 0	\$ 0	\$ 0
Total Fixed Assets	\$ 21,424	\$ 11,672	\$ 6,187
Contingency Reserve	\$ 662	\$	\$ 230
Total Expenditures	\$ 46,497	\$ 15,139	\$ 9,942
TOTAL APPROPRIATIONS	\$ 46,497	\$ 15,139	\$ 9,942
TOTAL REVENUES	\$ 50,515	\$ 29,818	\$ 30,015
Cost Recovery	\$ 15	\$ 0	\$ 15
Donations / fundraisers (operations)	\$ 1,500	\$ 2,318	\$ 1,000
Donations (restricted)	\$ 45,000	\$ 24,500	\$ 25,000
Non-profit grants	\$ 1,000	\$ 0	\$ 1,000
RTS Co-gen (Admin and Mem Hall)	\$ 3,000	\$ 3,000	\$ 3,000
Non-Operating Incomes	\$ 0	\$ 0	\$ 20,000
Non-Operating Expenses	\$ 0	\$ 9,318	\$ 20,000
Net Increase (Decrease) in Cash	\$ 4,018	\$ 14,679	\$ 20,073
FUND BALANCE (Beginning)	\$ 93,785.25	\$ 93,785.25	\$ 108,463.92
FUND BALANCE (End of Year)	\$ 97,498.85	\$ 108,463.92	\$ 128,536.92