

CROCKETT COMMUNITY SERVICES DISTRICT

Budget, Finance, & Audit Committee Agenda for Tuesday, May 26, 2020

TIME: 3:00 PM

PLACE: ** TELECONFERENCE - SEE BELOW **

IMPORANT NOTICE REGARDING COVID -19 AND TELECONFERENCED MEETINGS:

Based on the mandates by the Governor in *Executive Order 33-20* and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time. (See *Resolution No. 19/20-18*)
- The meeting will be conducted via tele conference using Zoom.
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below. See end of agenda for information on How to Submit Public Comments.

HOW TO OBSERVE THE MEETING:

Telephone: Listen to the meeting live by calling Zoom at +1 669 900 9128.

Enter the Meeting ID# 885 7015 2215 followed by the pound (#) key.

More phone numbers can be found on Zoom's website at <https://zoom.us/u/aeON0A5qL>.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/88570152215> using a computer with internet access that meets Zoom's system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

Mobile: Login through the Zoom mobile app on a smartphone and enter Meeting ID# 885 7015 2215.

CALL TO ORDER:

PUBLIC COMMENTS:

ITEMS FOR CONSIDERATION:

1. Consider auditor to perform FY 19/20 audit, give direction to staff.
2. Reconsider Liability Insurance Cost Allocation based on exposure.
3. Discuss current and future Cost Allocation Rates, give direction to staff.

4. Consider authorizing transfer of \$8K from Maintenance Department to Recreation Department to repay for initial Memorial Hall acquisition costs.
5. Receive preliminary FY 20/21 budget and form recommendations, as needed.
6. Report on other issues of concern related to budget and finance of the District.

ADJOURNMENT:

HOW TO SUBMIT PUBLIC COMMENTS:

Written/ Read Aloud: Please email your comments to manager@town.crockett.ca.us, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (*not to exceed three minutes at staff's cadence*), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 3:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Directors at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. The public can speak up at that time or use the Zoom chat feature to indicate they want to make a public comment. If needed, a short recess (generally less than 10 minutes) will take place during the time public comment is open to allow the comments to be collected. Use Zoom chat or email your comments to manager@town.crockett.ca.us, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all submitted comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

You will find the Minutes of this meeting posted on our website at www.town.crockett.ca.us
Visit our website for more information on meetings and activities of the Crockett Community Services District and the towns of Crockett and Port Costa.


In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the General Manager at (510) 787-2992. Notification of at least 48 hours prior to the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item, and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection. The Board has designated the District's website located at <https://www.town.crockett.ca.us/meetings> as the place for making those public records available for inspection. The documents may also be obtained by calling the District Manager, at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda. The office address is 850 Pomona Street, Crockett, California 94525.

CROCKETT COMMUNITY SERVICES DISTRICT

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TO: Budget & Finance Committee / Board of Directors

FROM: Dale McDonald 

SUBJECT: Consider auditor to perform FY 19/20 Audit

DATE: May 21, 2020

Crockett Community Services District needs to select a qualified certified public accounting firms to perform an annual audit and issue opinions on the District's financial statements for a one-year period ending June 30, 2020. Last year David Farnsworth, CPA perform the audit for the District, satisfactorily completing it on time and on budget. Prior years Dennis L. Lorette Accountancy Corp has performed the District's audit.

The Scope of the Audit for FY 19/20 is the same as in Request For Proposal (RFP) issued last year. There is no need to go out with a formal RFP this year. The Scope of Work has been provided to both David Farnsworth and Dennis L. Lorette. The District invited Dennis Lorette to provide a proposal to perform the financial audit for the year ending June 30, 2020, we are awaiting a reply at the drafting of this memo. David Farnsworth provided a cost proposal when he submitted audit proposal (see attached).

SCOPE OF THE AUDIT:

The auditors will evaluate the adequacy of the internal control system and, where weaknesses are noted, make appropriate recommendations for improvements. A management letter will be submitted by the auditing firm if material weaknesses are noted or if otherwise deemed appropriate.

The auditor will be required to make an immediate written report of all irregularities, fraud and illegal acts, of which they become aware, to the Board President and General Manager.

The audit will cover the general-purpose financial statements and supporting documentation and schedules. The auditor will assist the District in providing more meaningful and concise financial statements by seeking improved methods of reporting.

The audit will include financial reporting requirements based on Governmental

Accounting Standards Board (GASB) Statement No. 68 that will recognize the District's net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense.

The auditing firm shall provide ten copies of the auditor's report, financial statements, supporting schedules, and management letters. The partner in charge of the audit shall be available, but may not be required, to attend at least two meetings at which the audit report will be discussed.

The auditing firm shall submit a draft of the financial statements no later than Tuesday, October 1, 2020, by 5:00 p.m. for the fiscal year 2019-20 audit. In this regard, the District shall provide a year-end trial balance with support schedules not later than August 1. Records for appropriate testing will be made available immediately upon executed contract.

The auditing firm shall work with the District to complete and submit to the State Controller's Office the District's Special District Financial Transaction Report no later than January 31, 2021.

The firm shall make available its working papers and respond to all reasonable inquiries of successor auditors and others to review working papers of the District, upon the District's written consent. The auditing firm will retain all working papers, at the firm's expense, for a minimum of five years.

ACTION REQUESTED:

The Budget & Finance Committee should form recommendation on auditor to select and give direction to staff.

The District Board should select an auditor and direct staff to execute engagement letter and set planned start date.



COST PROPOSAL

In accordance with the request for proposal for audit services issued by Crockett Community Services District. We hereby submit the following cost proposals:


Service	June 30, 2019	June 30, 2020	June 30, 2021
Financial Audit	\$9,050	\$9,322	\$9,601
Travel, Admin, and Software Cost	\$679	\$699	\$720
Special District financial Transaction Report	\$395	\$407	\$419
Total for Fiscal Year (not-to-exceed)	\$10,124	\$10,428	\$10,741

Phase of Audit	Estimated Hours	Hourly Rate	Total cost not to exceed
Planning	10	\$150	\$1,500
Field-work	32	\$175	\$5,600
Review	8	\$150	\$1,200
Financial Statement Preparation and Presentation	6	\$125	\$750
Total not to exceed for financial audit fee*			\$9,050

*Each subsequent year, an increase of approximately 3% will be added as an additional charge. There is a 7.5% charge to cover travel, admin, and software cost. The two personnel will charge \$125/hr - \$175/hr depending on the phase of the financial audit.

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TO: Budget & Finance Committee
FROM: General Manager 
SUBJECT: General Liability Insurance Breakdown by Exposure
DATE: May 21, 2020

The Crockett Community Services District obtains commercial package insurance through the California Sanitary Risk Management Authority (CSRMA) insured by Allied World Assurance Company. As part of the Cost Allocation Rate review for FY 19/20 new information was provided by the underwriter which provided data that allowed staff to consider premium breakdown by exposure. While their rating system doesn't provide a breakdown by exposure (it only shows the final premium) the underwriter was able to do some reverse math to get an estimate on the commercial general liability premium by risk:

	<u>Risk Based</u>	<u>O&M Budget Based</u>
Recreation Department Risk	44.82%	32.4%
Crockett Sanitary Department Risk	38.34%	59.5%
Port Costa Sanitary Department Risk	3.15%	7.4%
Maintenance Department Risk	13.68%	0.7%

In addition to the premium for Commercial General Liability, the commercial package policy includes Public Officer & Management Liability, Business Auto, and Excess Liability premiums plus CSRMA Joint-Powers Authority (JPA) and Program Directors fees.

In the past, and as currently adopted for Cost Allocation Rates for FY 19/20, liability insurance has been allocated between departments by prior year actual Operating & Maintenance expenses. This was not ideal, but it was information the District had at the time. Included in this report is the breakdown used for FY 19/20 along with alternative calculation by risk exposure which is more reflective of actual cost to each department.

Premium adjustment formula using Risk Based allocation is proposed to be implemented beginning with the FY 20/21 budget going forward.

ACTION:

Discuss and form opinions on using an alternative allocation formula to determine commercial liability premium splits between departments.

Liability Insurance Breakdown for policy term December 31, 2019 to December 31, 2020
2019-2020

(Allocated by prior year O&M budgets)

Insurance Costs

Comm Gen Liab	\$	29,445.00	All Dept.	<i>(add terrorism and policy fee)</i>
Public Off&Man Liab	\$	3,937.00	All Dept.	
Business Auto	\$	1,438.00	CVSan	
Excess Liab (All)	\$	5,578.00	All Dept - split Excess btwn All and REC	
Excess Liab (REC)	\$	2,500.00	\$2,500 addl. annual beginning 7/1 for REC	
GL Total	\$	42,898.00		
				REC CLASS SPLITS
CSRMA JPA Charge	\$	4,539.68	All Dept.	CommCenter \$ 5,785.24
CSRMA Prog Dir Fee	\$	6,091.74	All Dept.	Pool \$ 5,785.24
	\$	53,529.42		Park \$ 5,785.24

Budgets - base % based on O&M
(PY O&M actual)

Exclude depreciation and loan principal payments

Recreation	\$	525,524.00	30.0%	MAINT ADMIN SPLITS
CVSAN	\$	1,075,588.00	61.3%	
PCSAN	\$	140,055.00	8.0%	Payroll/Other % of PY budge
Maintenance (to REC)	\$	13,140.00	0.7%	Plaza / Lamps 1.00%
** Maint QB O&M, audit \$ incorrect	\$	1,754,307.00	100.0%	Bridgehead 4.00%
				MemHall 95.00%
				100.00%

Insurance Allocation

Adjusted %

Recreation	\$	17,355.71	32.4%
CVSAN	\$	31,843.13	59.5%
PCSAN	\$	3,959.13	7.4%
Maintenance (share paid by REC)	\$	371.45	0.7%
	\$	53,529.42	100.0%

Liab. Split	45% / 10% / 45
Plaza / Lamps	\$ 167.15
Bridgehead	\$ 37.14
MemHall	\$ 167.15
	\$ 371.45

Liability Insurance Breakdown - Alternative calculation based on Risk Exposure

Insurance Allocation

Recreation (+extra Excess Liab)	\$	24,728.67	44.82%
Comm Center - sub total			
Pool - sub total			
Parks - sub total			
CVSAN (split by pop. + auto)	\$	20,450.67	38.34%
PCSAN (split by pop.)	\$	1,564.23	3.15%
Maintenance	\$	6,785.85	13.68%
Plaza - sub total			
Bridgehead - sub-total			
	\$	53,529.42	100.00%

REC Breakdown	
\$ 14,177.89	57.33%
\$ 5,360.26	21.68%
\$ 5,190.52	20.99%

MAINT Breakdown	
\$ 4,831.74	71.20%
\$ 1,954.11	28.80%

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TO: Budget & Finance Committee
FROM: General Manager *(M)*
SUBJECT: Cost Allocation Rates Between Departments
DATE: May 21, 2020

Many of the District's costs are not specific to one department and therefore are considered "indirect costs". The District Board does not have a general fund from which general expenses (indirect costs) including payroll costs for CSD business is paid.

Staff has been allocating indirect costs between departments since 2007 using a variety of formula that is fair to each of the District's departments. Sta

ACTION RECOMMENDED:

Staff is asking the Budget & Finance Committee to review the current Cost Allocation Rate schedules and give direction to staff for any formula changes that should be implemented in the upcoming year. Based on feedback, staff will draft a Cost Allocation Rate sheet for FY 20/21 and bring it to the Budget & Finance Committee before submittal to the Board on June 24, 2020.

COST ALLOCATION RATES **FY 19/20** *(adopted 6/26/2019)*

REC. DEPT.	CVSAN DEPT.	PCSAN DEPT.	MAINT DEPT.
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Allocation weighted, 25% by population served and CY 75% budgeted O&M expenditures (excl. Maint.)

GENERAL MANAGER <i>(CSD allocated time)</i>	32.64%	57.83%	9.53%	0%
ASSIST. DISTRICT SECRETARY <i>(CSD allocated)</i>	32.64%	57.83%	9.53%	0%
LEGAL / CONSULTING ADVICE <i>(unallocated time)</i>	32.64%	57.83%	9.53%	0%
DISTRICT OFFICE RENT <i>(Sanitary Depts. only)</i>	0%	88.51%	11.49%	0%
EOC / OES STAFF TIME <i>(Sanitary Depts. only)</i>	0%	88.51%	11.49%	0%
ICOM SOFTWARE <i>(Sanitary population only)</i>	0%	93.16%	6.84%	0%

Allocated by ratio of CY O&M budgeted expenditures (excluding Maint. Dept.)

CSD OFFICE SUPPLIES	28.48%	62.20%	9.32%	0%
LAFCO / COUNTY CHARGES <i>(CSD only)</i>	28.48%	62.20%	9.32%	0%
WEB, EMAIL, SOFTWARE SUBSCRIPTIONS	28.48%	62.20%	9.32%	0%

Allocations by other factors

LIABILITY INSURANCE <i>(PY actual O&M) *</i> <i>(Estimate displayed - only for historical comparison)</i> <i>REC split 33% to Comm Center, Pool, & Park</i> <i>MAINT split 45% to Mem Hall, 10% Bridgehead, 45% to Plaza</i>		<i>Use audited O&M from prior year to allocate</i>		
		29.5%	62.9%	7.6%
				0.0%
PROPERTY INSURANCE <i>(use actual split) *</i> <i>(Estimate displayed - only for historical comparison)</i> <i>(REC Breakdown - Comm Center 24.8%, Pool 6.3%, Park 2.1%)</i>		<i>Use allocation by actual split once bill arrives</i>		
		33.2%	34.9%	22.2%
				9.7%
EMPLOYEE CRIME INSURANCE <i>(CY O&M payroll)</i>	58.14%	34.63%	6.23%	1.00%
CALPERS UNFUNDED LIAB. <i>(pensions)</i>	30.98%	61.28%	7.74%	0%
AUDITOR'S FEES <i>(PY O&M expenditures)</i>	27.69%	64.45%	7.12%	0.74%
ELECTION COSTS <i>(by ratio of registered voters)</i>	50%	46.69%	3.31%	0%
CCSDA / CSDA MEMBERSHIP <i>(Sanitary 80% popul.)</i>	20.00%	74.52%	5.48%	0%
BACWA MEMBERSHIP DUES <i>(PCSAN only)</i>	0%	0%	100%	0%
CASA MEMBERSHIP DUES <i>(CVSan only benefit)</i>	0%	100.00%	0%	0%
CSD PHONE/FAX/INTERNET <i>(paid by CVSAN)</i>	0%	100%	0%	0%
DISTRICT VEHICLE <i>(CVSAN w/ mileage recov.)</i>	0%	100%	0%	0%
PO BOX 578 FEES <i>(paid by CVSAN)</i>	0%	100%	0%	0%
USA NORTH FEES <i>(paid by CVSAN)</i>	0%	100%	0%	0%
USB / COSTCO CREDIT CARD FEES <i>(Paid by REC)</i>	100%	0%	0%	0%

Allocations for Maintenance Dept

PAYROLL SPLIT <i>(PY O&M exclud. insurance)</i>	<u>Mem Hall</u>	<u>Bridgehead</u>	<u>Plaza/Lights</u>
OTHER <i>(Unallocated incidentals)</i>	91.03%	6.95%	2.02%
	100%	0%	0%

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TO: Budget & Finance Committee
FROM: General Manager *lm*
SUBJECT: Reimbursement of Memorial Hall Acquisition Costs to Recreation Department
DATE: May 21, 2020

When Contra Costa County (County) offered the Crockett Memorial Hall property to the Crockett Community Services District (District) costs were incurred to transfer property ownership. The Recreation Department paid the \$8,000 in associated costs as the newly formed Maintenance Department did not have any funds at the time for which to pay for the transfer.

With years of fundraising the Memorial Hall cost center of the Maintenance Department can now easily reimburse the Recreation Department.

ACTION RECOMMENDED:

Staff is asking the Budget & Finance Committee to approve the transfer of \$8,000 from the Maintenance Department Fund #3242 to the Recreation Department Fund #3241, effective immediately.

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TO: Budget & Finance Committee / Board of Directors
FROM: General Manager *M*
SUBJECT: 10-Month Budget Report for FY 19/20 and preliminary FY 20/21 Budget
DATE: May 21, 2020

The Crockett Community Services District preliminary budgets for FY 20/21 have been updated to reflect changing conditions at the District office due to the impact the 2019 Novel Coronavirus is having and will have for the foreseeable future. These latest updates are based on the preliminary versions presented to the Commissions or their Budget & Finance Committees. The Maintenance Department budget is to be reviewed by the CSD Budget & Finance. All reports are being presented to the Board for review and to allow the for comments or questions to be asked of staff.

Each report is broken out by department and includes a written budget summary report along with the preliminary budget for FY 20/21. The District's fiscal year is July 1 through June 30.

- Recreation Department – Fund 3241.
- Maintenance Department – Fund 3242.
- Port Costa Sanitary Department – Fund 3425.
- Crockett Sanitary Department – Fund 3426, Fund 3427, and Fund 3429.

STAFF RECOMMENDATION:

The Budget & Finance Committee should receive the budget report and preliminary FY 20/21 budget and form opinion on budget presented.

The Board should then receive report from the Budget & Finance Committee on the preliminary FY 20/21 budget along with recommendations and form opinion on budget presented. The Board should give direction to staff and plan to receive final budget for adoption on June 24, 2020.

CROCKETT COMMUNITY SERVICES DISTRICT FY 2020/21 BUDGET

PRELIM (5/21/2020)

	PRIOR YEAR ACTUAL 2018/19	ADOPTED BUDGET 2019/20	ESTIMATED YEAR-END 2019/20	PRELIM BUDGET 2020/21
Revenue				
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ 6,749	\$ -
Recreation Dept.	\$ 553,317	\$ 733,253	\$ 516,821	\$ 631,440
Maintenance Dept.	\$ 63,249	\$ 207,829	\$ 58,710	\$ 161,525
Port Costa Sanitary Dept.	\$ 263,500	\$ 277,594	\$ 427,935	\$ 303,443
Crockett Sanitary Dept. ^{(2) (3)}	\$ 2,056,447	\$ 2,126,541	\$ 2,050,013	\$ 2,180,609
Receivable PC Loans ⁽³⁾	\$ 89,932	\$ 36,474	\$ -	\$ 76,063
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,026,445	\$ 3,381,691	\$ 3,060,228	\$ 3,353,080
Expenses				
CCSD Administration ⁽¹⁾	\$ 11,263	\$ -	\$ -	\$ -
Recreation Dept.	\$ 533,890	\$ 825,193	\$ 568,320	\$ 750,115
Maintenance Dept.	\$ 47,514	\$ 363,872	\$ 24,791	\$ 364,562
Port Costa Sanitary Dept. ⁽³⁾	\$ 252,918	\$ 361,070	\$ 450,987	\$ 335,745
Crockett Sanitary Dept. ⁽²⁾	\$ 1,336,022	\$ 1,982,200	\$ 2,201,846	\$ 2,342,420
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 2,181,607	\$ 3,532,335	\$ 3,245,944	\$ 3,792,842
Net Increase (Decrease) in Cash	\$ 844,838	\$ (150,644)	\$ (185,716)	\$ (439,762)
Fund Balance, beginning	\$ 4,189,555	\$ 5,034,393	\$ 5,034,393	\$ 4,848,677
Fund Balance, end of year	\$ 5,034,393	\$ 4,883,749	\$ 4,848,677	\$ 4,408,915
<i>O&M annual - All Depts.</i>	\$ 1,809,386	\$ 2,091,855	\$ 2,135,535	\$ 2,192,423
<i>Payroll Summary All Depts.</i>	\$ 356,860	\$ 393,246	\$ 387,289	\$ 430,864

(1) CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San, Rec. and Maint. 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 JTP large project reserves.

(3) Non-operation loan and repayment from Port Costa San. Dept. separated from CVSAN as long-term liability.

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2019

CROCKETT RECREATION DEPARTMENT

of the Crockett Community Services District


850 Pomona Avenue - Crockett, CA 94525

Telephone (510) 787-2414

Fax (510) 787-3049

e-mail: recreation@town.crockett.ca.us

website: www.town.crockett.ca.us

TO: Board of Directors and Recreation Commissioners
FROM: General Manager 
SUBJECT: 10-month Budget Report and prelim FY 2020/21 Budget for General Fund 3241
DATE: May 16, 2020

The 10-month Recreation Budget Report details are incorporated within the attached preliminary FY 20/21 budget. Even with the Novel Coronavirus (COVID-19) crisis a budget deficit for the recreation department is not forecast as operating expenses have also been lower. The projected year end fund balance as of June 30, 2020 is anticipated to be \$469,179. Unused contingency and excess revenue will roll over to the respective Capital Fund and O&M General Fund.

The budget report financials are based on the COVID-19 crisis impacting the Recreation Department through the end of September 2020. The department has budgeted opening the pool later in the summer with limited offerings and social distancing restrictions put in place. Community Center rental events, such as weddings and Quinceañeras, cannot be held until the County Health Officer announces Phase 4 re-openings can begin. There is the possibility that Phase 4 openings are not allowed until next year. A prolonged closure would have a drastic impact on the recreation budget and further cuts in services may have to be considered.

COMMUNITY CENTER:

- The Community Center is primarily funded through operating revenue and grants. Bookings for next year are continuing to be accepted and Community Center Rental revenue (#4200) is not drastically being impacted by COVID-19. However, Rental Refund expenditures (#5165.61), estimated to be \$19,155 through June 30, 2020, is having a profound negative effect on the department. Both Event Supervisors remain furloughed. The budget includes \$30,000 in additional rental refunds through September 30, 2020.
- \$17,670 of Property Tax (#4010) is allocated to the Community Center cost center for FY 20/21 to cover Health Benefit expenses for two recreation employees. Both the District share and Employee share of health benefits are continuing to be paid by the Recreation Department for one furloughed employee.
- The ADA entrance project has been postponed until FY 21/22.
- The 2020 Summer Concert Series for two events remain included in the budget but they may be cancelled. Unused grant funding for musicians would be returned to the Crockett Community Foundation.
- Net Ordinary O&M Expenditures shows the Community Center spending \$34,853 more than bringing in for FY 20/21.

AQUATIC:

- Historically the pool is subsidized and receives the largest share of the Recreation Special Parcel Tax (#4802). The preliminary budget assumes the pool opening early to mid-July. If it were to remain closed this summer its operating expenses (i.e. payroll, pool chemicals, electricity, gas, etc.) will be substantially lower. Net O&M change would be positive \$37,544 which could be used to offset the loss of rental revenue at the Community Center.
- Payroll expenses will continue to be the largest expense to operate the pool. Lifeguard training and certification (#5230) costs will be higher in FY 20/21.

PARKS:

- Retaining wall along Pomona and replacement stairs at the corner of Rolph and Pomona will be treated as a capital improvement under the parks cost center. Architectural grant has been awarded and drawings have been done. Planning for this project has been halted due to COVID-19. Management is hopeful a grant can be obtained in late 2020 or early 2021 to complete this project in the Spring of 2021.
- Various capital park improvement projects have been postponed until FY 21/22 and \$10,000 in capital reserve funding has been removed from the budget.
- Incidental landscaping expenses for Memorial Hall are included in the park cost center.

ADMINISTRATIVE:

- Higher payroll costs are budgeted for the administrative cost center. This is due in part as the Facilities Manager / Assistant District Secretary is performing more District work during the COVID-19 shutdown, for which shared costs are billed to the administrative cost center.
- Attorney costs (#5180) are over budget in FY 19/20 but should be lower in FY 20/21.

POLICE LIAISON:

- Parking revenue is anticipated to remain low in FY 20/21 bringing in \$600 in revenue. Some jurisdictions have suspended enforcement of violations, such as parking fines, during the COVID-19 crisis and as such little extra revenue through December 30, 2020 is anticipated. Expenses will exceed revenue in both FY 19/20 and FY 20/21.

SUMMARY

Total budgeted expenses will exceed revenue in FY 20/21 by \$118,675. Both the Capital Reserve Fund and O&M General Fund balances will be drawn down. The total Recreation Fund 3241 balance ending June 30, 2021 is anticipated to be \$350,504. A transfer from the Capital Fund to the O&M General Fund will need to be considered to avoid the O&M General Fund going into a negative balance. Staff is recommending \$80,000 be transferred to the O&M General Fund this fiscal year prior to adoption of the FY 20/21 budget.

FY 2020-21 CROCKETT RECREATION DEPARTMENT PRELIM BUDGET (5/16/20) - FUND 3241

	PY 2018-19 Actual	FY 2019-20 Approved	FY 2019-20 Year-End Estimated	FY 20-21 Prelim Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 3,327	\$ 2,500	\$ 2,124	\$ 2,200
Telephone / Internet / Software Subscriptions	\$ 6,190	\$ 6,162	\$ 7,853	\$ 7,354
Insurance	\$ 15,085	\$ 16,134	\$ 20,056	\$ 21,093
Elections	\$ 1,128	\$ 0	\$ 0	\$ 1,200
Maintenance	\$ 101,757	\$ 96,493	\$ 89,026	\$ 95,646
Memberships	\$ 235	\$ 360	\$ 414	\$ 360
Program Supplies	\$ 7,370	\$ 11,900	\$ 8,889	\$ 8,575
Other Operating incld. Capital Replcmt.	\$ 78,735	\$ 111,993	\$ 92,441	\$ 131,954
Office	\$ 6,512	\$ 6,401	\$ 6,069	\$ 6,876
Professional Services	\$ 12,194	\$ 15,214	\$ 17,735	\$ 16,100
Advertising & Legal Notices	\$ 1,172	\$ 1,250	\$ 1,412	\$ 1,350
Training & Certification	\$ 5,550	\$ 5,400	\$ 4,556	\$ 6,100
Cost of Goods Sold	\$ 5,665	\$ 6,513	\$ 6,751	\$ 4,942
Vehicle Travel Reimbursement	\$ 2,561	\$ 2,780	\$ 2,041	\$ 2,590
Utilities	\$ 52,643	\$ 52,382	\$ 59,911	\$ 54,444
County Charges	\$ 5,522	\$ 5,784	\$ 5,462	\$ 6,175
Salaries and Benefits	\$ 210,188	\$ 227,090	\$ 209,874	\$ 217,582
Total O&M Expenses	\$ 515,834	\$ 568,356	\$ 534,614	\$ 584,541
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 2,472	\$ 200,000	\$ 30,406	\$ 110,000
Total Fixed Assets	\$ 2,472	\$ 200,000	\$ 30,406	\$ 110,000
Contingency Reserve *	\$ 0	\$ 56,837	\$ 0	\$ 55,574
Non-Operating expense / interfund trsfrs	\$ 17,455	\$ 0	\$ 3,300	\$ 0
Payroll Liabilities G/L adjust.	\$ -1,870		\$ 0	
Total Expenditures	\$ 533,890	\$ 825,193	\$ 568,320	\$ 750,115
TOTAL APPROPRIATIONS	\$	\$ 825,193	\$	\$ 750,115
TOTAL REVENUES **	\$ 553,317	\$ 733,253	\$ 516,821	\$ 631,440
Operating Revenue	\$ 296,793	\$ 307,193	\$ 241,178	\$ 263,987
Cost recovery	\$ 4,036	\$ 3,325	\$ 5,160	\$ 3,425
Community Center income	\$ 205,237	\$ 212,960	\$ 196,594	\$ 207,506
Aquatics Center income	\$ 82,546	\$ 84,599	\$ 36,653	\$ 49,656
Other income (park, keys, fines, etc.)	\$ 3,016	\$ 3,209	\$ 2,571	\$ 1,900
Donations (other)	\$ 1,958	\$ 3,100	\$ 200	\$ 1,500
Non-Operating Revenue	\$ 256,524	\$ 426,060	\$ 275,642	\$ 367,453
Property Tax trsf from 3240	\$ 58,000	\$ 59,947	\$ 52,000	\$ 63,666
Recreation Tax	\$ 136,180	\$ 136,620	\$ 136,180	\$ 156,232
Interest (non-op)	\$ 8,601	\$ 9,891	\$ 9,083	\$ 6,975
Return-to-Source Co-gen grant	\$ 42,789	\$ 43,852	\$ 36,078	\$ 50,380
Other non-profit grants	\$ 166	\$ 172,500	\$ 32,897	\$ 87,000
Non-operating income	\$ 10,787	\$ 3,250	\$ 9,404	\$ 3,200

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
PRELIM (5/16/20) RECREATION BUDGET FY 2020/21

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Prelim</u>	
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	
REC FUND 3241: BUDGET DETAIL ***					Opening
					Balance Est.
					FY 21/22
Opening Cash Balance in Fund 3241					
Opening Damage Deposit Balance	18,376.32	22,260.82	22,260.82	22,921.82	23,582.82
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	0.00	0.00	0.00	0.00	0.00
Opening Capital Fund Balance	93,598.85	341,126.85	341,126.85	343,617.69	231,617.69
Opening Cap / Restricted Donations	3,438.50	3,600.79	3,600.79	5,173.43	5,073.43
Opening Police Liaison Funds	9,280.40	8,228.86	8,228.86	6,840.90	5,609.90
Opening O&M General Funds *	<u>331,027.83</u>	<u>99,930.69</u>	<u>99,930.69</u>	<u>45,095.13</u>	<u>39,090.13</u>
TOTAL OPENING CASH BALANCE	<u>501,252.42</u>	<u>520,678.53</u>	<u>520,678.53</u>	<u>469,179.49</u>	<u>350,504.49</u>
ESTIMATED REVENUES					
Community Center	251,140.64	248,362.00	232,380.49	260,517.00	
Aquatics Center	167,271.45	239,094.00	123,179.08	136,173.00	
Parks, Bocce, Tennis Courts	60,765.96	166,828.00	86,404.61	144,029.00	
Administrative	72,173.75	77,160.00	74,428.92	90,121.00	
Police Liaison	<u>1,964.74</u>	<u>1,809.00</u>	<u>427.54</u>	<u>600.00</u>	
TOTAL REVENUES	<u>553,316.54</u>	<u>733,253.00</u>	<u>516,820.64</u>	<u>631,440.00</u>	
ESTIMATED O&M OUTLAY EXPENSE					
Community Center	230,567.06	251,175.00	251,828.60	293,370.00	
Aquatics Center	157,969.46	174,968.00	149,246.51	141,978.00	
Parks, Bocce, Tennis Courts	54,179.05	69,608.00	53,684.17	65,600.00	
Administrative	70,102.03	70,145.00	79,038.85	81,928.00	
Police Liaison	<u>3,016.28</u>	<u>2,460.00</u>	<u>815.50</u>	<u>1,665.00</u>	
SUB -TOTAL O&M EXPENSE	<u>515,833.88</u>	<u>568,356.00</u>	<u>534,613.63</u>	<u>584,541.00</u>	
Contingency	0.00	56,837.00	0.00	55,574.00	
Non-operating expense	17,455.01	0.00	3,299.89	0.00	
Payroll Liability G/L adjust.	-1,870.46	0.00	0.00	0.00	
ESTIMATED CAPITAL OUTLAY EXPENSE					
Community Center	0.00	0.00	2,441.16	5,000.00	
Aquatics Center	0.00	80,000.00	0.00	15,000.00	
Park, Tennis, Bocce	2,472.00	120,000.00	26,965.00	90,000.00	
Police Liaison	0.00	0.00	1,000.00	0.00	
TOTAL EXPENSE	<u>533,890.43</u>	<u>825,193.00</u>	<u>568,319.68</u>	<u>750,115.00</u>	
CLOSING BALANCE - FUND 3241 ***	<u>520,678.53</u>	<u>428,738.53</u>	<u>469,179.49</u>	<u>350,504.49</u>	
Prop. Taxes Held in 3240 as of June 30	8,918.23	10,000.00	16,642.70	10,000.00	
County charges held in 3240	0.00	0.00	0.00	0.00	
Cash On Hand Balance (cash register)	60.00	60.00	60.00	60.00	

** Due from Legion Hall for acquisition fees to CCCounty \$8,000

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
PRELIM BUDGET (5/16/2020) FY 2020/2021 (Closure thru Sept 30)**

	<u>PY Actual</u>	<u>Adopted</u>	<u>10 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery - C/D and other	1,943.93	3,000.00	4,563.39	4,923.39	3,000.00
4200 · Community Center Rentals	140,212.00	155,000.00	117,541.00	135,041.00	146,000.00
4201 · Center rents - senior nutrition	4,000.00	4,800.00	4,000.00	4,000.00	4,800.00
4202 · Center rents - outside classes	1,440.00	1,200.00	780.00	780.00	1,200.00
4203 · Center - clean/damage DEPOSITS	44,435.00	38,000.00	30,960.00	35,160.00	40,606.00
4750 · Security services *	9,236.00	8,960.00	9,559.00	11,051.00	9,400.00
4780 · Cleaning services *	5,112.00	4,000.00	4,896.00	5,562.00	4,500.00
4870 & 4880 · Summer Concert & other	801.60	1,000.00	5,000.00	5,000.00	1,000.00
4885 · Donations (operations)	1,338.00	2,300.00	200.00	200.00	1,000.00
4886 · Donations (restricted)	640.78	800.00	1,559.77	1,559.77	700.00
Total 4000 · OPERATING REVENUE	209,159.31	219,060.00	179,059.16	203,277.16	212,206.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	0.00	7,200.00	3,000.00	3,000.00	17,670.00
4802 · Recreation tax	17,579.00	1,195.00	1,085.00	1,085.00	1,000.00
4803 · Investment interest	5,635.76	6,481.00	6,055.50	6,055.50	4,251.00
4850 · Cost Recovery (Non-op)	3,271.87	750.00	460.25	510.25	1,000.00
4890 · Non-profit grants (operations)	0.00	6,000.00	0.00	0.00	6,000.00
4891.1 · Non-profit grants RTS (restrict.)	10,941.00	5,676.00	4,690.00	4,690.00	16,390.00
4891.3 · Grants: Capital Impr. (restrict.)	0.00	0.00	8,494.00	8,494.00	0.00
4899 · Non-operating passthru & other	4,553.70	2,000.00	5,101.91	5,268.58	2,000.00
Total 4800 · NON-OPERATING REVENUE	41,981.33	29,302.00	28,886.66	29,103.33	48,311.00
Total 3241i · FUND 3241 REC. Income*****	251,140.64	248,362.00	207,945.82	232,380.49	260,517.00
Total Income	251,140.64	248,362.00	207,945.82	232,380.49	260,517.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	546.17	500.00	56.80	156.80	200.00
5060 · TELEPHONE / INTERNET	2,881.94	2,812.00	3,468.70	3,938.70	3,100.00
5070 · SOFTWARE SUBSCRIPTIONS	137.44	250.00	170.74	252.40	250.00
5100 · INSURANCE					
5101 · Property insurance	1,088.46	1,447.00	1,401.52	1,401.52	1,472.00
5102 & 5103 · Liab. & Empl. Bond Ins.	4,580.69	4,691.00	9,839.34	9,839.34	10,331.00
Total 5100 · INSURANCE	5,669.15	6,138.00	11,240.86	11,240.86	11,803.00
5130 · MAINTENANCE					
5131 · Building maint. supplies	1,368.70	1,239.00	743.21	923.21	1,180.00
5132 · Building maint. services	4,474.91	4,966.00	5,219.06	5,619.06	5,198.00
5133 · Bldg. repair supplies & hdwe	1,706.57	1,514.00	1,108.85	1,354.85	1,576.00
5134 · Bldg. repair services	6,088.04	3,707.00	1,527.30	1,777.30	4,061.00
5135 · Janitorial supplies	4,899.97	5,588.00	4,622.14	5,172.14	4,261.00
5136 · Janitorial services	18,783.84	19,368.00	17,251.47	17,251.47	17,769.00

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
PRELIM BUDGET (5/16/2020) FY 2020/2021 (Closure thru Sept 30)**

	<u>PY Actual</u>	<u>Adopted</u>	<u>10 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
5140 & 5141 · Landscp Supp. & Srvs	13,087.77	12,184.00	11,078.95	13,035.95	13,427.00
Total 5130 · MAINTENANCE	50,409.80	48,566.00	41,550.98	45,133.98	47,472.00
5150 · MEMBERSHIPS	117.50	240.00	413.82	413.82	240.00
5160 · PROGRAM SUPPLIES					
5160.2 · Xmas program (restricted)	1,363.73	800.00	1,018.11	1,018.11	1,000.00
5160.9 · S. Concert & 100 Year Celeb.	4,894.26	10,000.00	1,510.40	7,310.40	7,000.00
Total 5160 · PROGRAM SUPPLIES	6,257.99	10,800.00	2,528.51	8,328.51	8,000.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	7,427.49	13,100.00	862.74	2,362.74	16,400.00
5165.61 · Comm. center Rental refunds	270.50	1,400.00	8,955.00	19,155.00	30,000.00
5165.62 · Comm. center Deposit transfer	1,851.50	2,800.00	4,488.39	4,488.39	3,400.00
5165.63 · Comm. center Deposit refunds	40,598.50	36,000.00	31,011.61	33,811.61	36,545.00
5165.7 · Security Alarm/CCTV	2,712.05	2,800.00	2,934.00	2,934.00	2,950.00
5165.9 · Recoverable costs	1,346.33	800.00	566.70	1,117.44	1,000.00
5165.9e · Other Operating Costs	1,340.37	1,500.00	1,337.37	1,537.37	1,500.00
Total 5165 · OTHER OPERATING	55,546.74	58,400.00	50,155.81	65,406.55	91,795.00
5170 · OFFICE					
5171 · Postal	308.71	380.00	364.95	366.95	380.00
5172 · Supplies	889.34	1,000.00	2,047.54	2,214.20	2,000.00
5173 · Furnishings& Equipment	562.52	750.00	116.60	116.60	500.00
5174 · Visa transaction fees	1,211.64	1,200.00	798.09	948.09	1,200.00
Total 5170 · OFFICE	2,972.21	3,330.00	3,327.18	3,645.84	4,080.00
5183 · PROF. SVCS. Sec. Guards & Other	9,032.24	10,194.00	7,146.42	7,746.42	7,800.00
5191 · ADVERTISING	891.40	900.00	854.11	854.11	900.00
5230 · TRAINING & CERTIFICATION	0.00	500.00	752.39	752.39	700.00
5250 · VEHIC./TRAVEL REIMBURSEMENT	705.94	900.00	573.87	648.87	740.00
5260 · UTILITIES					
5261 · Electricity	9,378.32	11,499.00	10,374.13	11,174.13	11,621.00
5262 · Natural gas	2,628.04	2,551.00	2,643.11	2,943.11	2,785.00
5263 · Water	1,717.16	2,776.00	2,164.66	2,441.66	2,500.00
Total 5260 · UTILITIES	13,723.52	16,826.00	15,181.90	16,558.90	16,906.00
5340 · COUNTY CHARGES	1,011.00	1,200.00	1,248.14	1,358.14	1,380.00
Total 3241e · FUND 3241 REC. Expense*****	149,903.04	161,556.00	138,670.23	166,436.29	195,366.00
6560 · PAYROLL EXPENSES *****	80,664.02	89,619.00	81,292.31	85,392.31	98,004.00
Total O&M Expense	230,567.06	251,175.00	219,962.54	251,828.60	293,370.00
Contingency Expense (10%)*		25,118.00			26,457.00
Interfund and non-operating adjustments	0.00	0.00	0.00	0.00	0.00
5400 · Other Non-Operating Expense	14,755.01	0.00	2,064.89	2,064.89	0.00
Capital Project Funding Alloc. / Expense	0.00	0.00	2,441.16	2,441.16	5,000.00
TOTAL EXPENSE *	245,322.07	276,293.00	224,468.59	256,334.65	324,827.00
Net Ordinary O&M Increase/Decrease	16,019.88	-4,813.00	-25,612.63	-33,210.69	-34,853.00
Net Including Contingency & Cap. Income/Exp.	5,818.57	-27,931.00	-16,522.77	-23,954.16	-64,310.00
Net Income	5,818.57	-27,931.00	-16,522.77	-23,954.16	-64,310.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
PRELIM BUDGET (5/21/2020) FY 2020/21 (Pool to open late)**

	<u>PY Actual</u>	<u>Adopted</u>	<u>10 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budge</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	8.00	100.00	36.02	36.02	100.00
4205 · Aquatics rents	19,664.00	21,000.00	7,467.00	7,467.00	9,933.00
4206 · Concessions	9,321.70	9,681.00	6,233.48	6,233.48	7,448.00
4860 · Swim admission fees	27,042.36	27,942.00	17,066.00	17,066.00	19,376.00
4861 · Aquatics passes	10,360.20	9,089.00	1,090.00	1,090.00	7,999.00
4874 · Aquatics programs	120.00	250.00	0.00	0.00	0.00
4876 · Swim lessons	15,522.00	16,437.00	4,674.50	4,674.50	4,800.00
4880 · Other sales-aquatics	211.00	200.00	107.00	107.00	100.00
4881 · Cash over / unidentified	304.77	0.00	14.75	14.75	0.00
4885 · Donations (operations)	50.00	100.00	0.00	0.00	100.00
4886 · Donations (restricted)	570.26	500.00	0.00	0.00	200.00
Total 4000 · OPERATING REVENUE	83,174.29	85,299.00	36,688.75	36,688.75	50,056.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	66,746.00	74,209.00	74,099.00	74,099.00	64,703.00
4803 · Investment interest	2,965.41	3,410.00	3,027.76	3,027.76	2,724.00
4850/4899 · Cost Recovery Non-op	44.75	500.00	2,508.57	2,508.57	200.00
4891.1 · Grants: RTS non-profit	14,341.00	8,176.00	6,855.00	6,855.00	18,490.00
4891.3 · Grants: Cap. Impr. (restrctc	0.00	67,500.00	0.00	0.00	0.00
Total 4800 · NON-OPERATING REVENUE	84,097.16	153,795.00	86,490.33	86,490.33	86,117.00
Total 3241i · FUND 3241 REC. Income****	167,271.45	239,094.00	123,179.08	123,179.08	136,173.00
Total Income	167,271.45	239,094.00	123,179.08	123,179.08	136,173.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	2,780.87	2,000.00	766.92	1,966.92	2,000.00
5060 · TELEPHONE / INTERNET	1,937.69	1,800.00	1,273.95	1,573.95	1,800.00
5070 · SOFTWARE SUBSCRIPTIONS	768.00	800.00	0.00	768.00	800.00
5100 · INSURANCE					
5101c · Property Insurance	275.14	344.00	573.60	573.60	602.00
5102a · Liability insurance-aquatics	4,467.98	4,736.00	3,980.79	3,980.79	4,219.00
5103c · Employee bond	112.70	110.00	0.00	110.00	110.00
Total 5100 · INSURANCE	4,855.82	5,190.00	4,554.39	4,664.39	4,931.00
5130 · MAINTENANCE					
5131 & 5133 · Bldg. repair supplies	588.08	924.00	980.52	1,134.52	606.00
5132 & 5134 · Bldg. repair services	967.10	555.00	645.31	737.81	851.00
5135 · Janitorial supplies	876.84	814.00	131.32	291.32	700.00
5136 · Janitorial services	267.69	150.00	0.00	0.00	150.00
5140 5141 5142 · Landscape & light	1,872.23	100.00	221.14	221.14	250.00

CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
PRELIM BUDGET (5/21/2020) FY 2020/21 (Pool to open late)

	<u>FY Actual</u>	<u>Adopted</u>	<u>10 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
5145 · Pool chemical supplies	12,012.62	11,968.00	11,356.09	12,256.09	12,210.00
5146 · Pool maint. supplies	3,963.26	4,100.00	1,581.18	2,264.52	4,100.00
5147 & 5148 · Pool maint. services	1,387.04	1,564.00	1,736.25	2,386.25	1,944.00
Total 5130 · MAINTENANCE	21,934.86	20,175.00	16,651.81	19,291.65	20,811.00
5150 · MEMBERSHIPS	117.50	120.00	0.00	0.00	120.00
5160.6 · PROGRAM SUPPLIES	1,111.87	1,100.00	540.00	560.00	575.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	13,000.20	27,500.00	712.12	13,712.12	17,500.00
5165.7 · Security / CCTV monitoring	2,268.05	2,700.00	2,490.00	2,490.00	2,600.00
5165.8 · Cash under	34.00	0.00	0.00	0.00	0.00
5165.9 · Recoverable & Other Oper.	401.14	1,643.00	2,305.81	2,315.81	1,359.00
Total 5165 · OTHER OPERATING	15,703.39	31,843.00	5,507.93	18,517.93	21,459.00
5170 5171 5172 5173 · OFFICE SUPPLII	1,761.26	1,321.00	1,523.15	1,723.15	1,346.00
5174 · OFFICE - VISA transaction fees	582.42	700.00	423.67	423.67	500.00
5180 · PROF. SVCS. - Consultants	0.00	0.00	0.00	0.00	0.00
5191 · ADVERTISING	0.00	100.00	0.00	0.00	100.00
5230 · TRAINING & CERTIFICATION	5,444.00	4,500.00	253.40	3,803.40	5,000.00
5240 · COST OF GOODS SOLD					
5241 · Food concession supplies	5,445.40	6,293.00	5,349.19	6,674.19	4,842.00
5242 · Promotional goods	220.09	220.00	76.66	76.66	100.00
Total 5240 · COST OF GOODS SOLD	5,665.49	6,513.00	5,425.85	6,750.85	4,942.00
5250 · VEHIC./TRAVEL REIMBURSMNT	1,405.10	1,400.00	1,021.71	1,171.71	1,400.00
5260 · UTILITIES					
5261 · Electricity	16,153.19	16,262.00	17,158.88	18,558.88	16,428.00
5262 · Natural gas	11,428.44	9,686.00	5,891.77	7,884.77	8,070.00
5263 · Water	6,066.25	3,554.00	6,985.12	8,656.12	6,709.00
Total 5260 · UTILITIES	33,647.88	29,502.00	30,035.77	35,099.77	31,207.00
5340 · COUNTY CHARGES	2,671.00	2,724.00	2,073.14	2,073.14	2,745.00
Total 3241e · FUND 3241 REC. Expense**	100,387.15	109,788.00	70,051.69	98,388.53	99,736.00
Total 6560 · PAYROLL EXPENSES *****	57,582.31	65,180.00	50,357.98	50,857.98	42,242.00
Total O&M Expense	157,969.46	174,968.00	120,409.67	149,246.51	141,978.00
Contingency Expense (10%)*		17,497.00			14,198.00
Other Non-Operating Expense	0.00	0.00	210.00	210.00	0.00
Capital Project Funding Allocation/Exper	0.00	80,000.00	0.00	0.00	15,000.00
TOTAL EXPENSE *	157,969.46	272,465.00	120,619.67	149,456.51	171,176.00
Net Ordinary O&M Increase/Decrease	9,301.99	-3,374.00	2,769.41	-26,067.43	-5,805.00
Net Including Contingency & Cap. Inc./Expense	9,301.99	-33,371.00	2,559.41	-26,277.43	-35,003.00
Net Revenue	9,301.99	-33,371.00	2,559.41	-26,277.43	-35,003.00

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
PRELIM BUDGET (5/16/2020) FY 2020/21**

	<u>PY Actual</u>	<u>Adopted</u>	<u>10 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	1,986.71	150.00	0.00	25.00	150.00
4879 · Tennis/restroom keys	410.00	600.00	534.00	584.00	600.00
4885 · Donations (operations)	0.00	200.00	0.00	0.00	200.00
Total 4000 · OPERATING REVENUE	2,396.71	950.00	534.00	609.00	950.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	40,696.00	36,878.00	36,768.00	36,768.00	46,579.00
4891.1 · Grants - RTS	17,507.00	30,000.00	24,533.00	24,533.00	15,500.00
4891.3 · Grants: Capital Impr. (restricted)	0.00	99,000.00	24,403.00	24,403.00	81,000.00
4899 · Other Non-Operating	166.25	0.00	91.61	91.61	0.00
Total 4800 · NON-OPERATING REVENUE	58,369.25	165,878.00	85,795.61	85,795.61	143,079.00
Total 3241i · FUND 3241 REC. Income*****	60,765.96	166,828.00	86,329.61	86,404.61	144,029.00
Total Income	60,765.96	166,828.00	86,329.61	86,404.61	144,029.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	91.71	115.00	112.00	112.00	118.00
5102 · INSURANCE Liability insurance	4,467.98	4,691.00	4,038.90	4,038.90	4,241.00
5130 · MAINTENANCE					
5131-5134 · Building & play eq. maint.	4,857.76	1,000.00	447.37	614.05	1,000.00
5135-5136 · Janitorial supplies & services	100.95	641.00	61.09	101.09	350.00
5140-5141 · Landscape suppl. & services	24,141.54	25,811.00	19,362.22	23,684.21	25,713.00
5142-5144 · Lighting and tennis supplies	312.12	300.00	176.07	201.11	300.00
Total 5130 · MAINTENANCE	29,412.37	27,752.00	20,046.75	24,600.46	27,363.00
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	4,604.85	20,700.00	7,665.35	7,665.35	17,500.00
5060 / 5165.9 / 5250 · Recov. / Other	1,362.50	200.00	30.74	64.08	200.00
Total 5165 · OTHER OPERATING	5,967.35	20,900.00	7,696.09	7,729.43	17,700.00
5180 · PROF. SVCS. (Safety Inspection)	0.00	720.00	0.00	0.00	0.00
5260 · UTILITIES -WATER	5,271.64	6,054.00	7,243.32	8,252.32	6,331.00
Total 3241e · FUND 3241 REC. Expense*****	45,211.05	60,232.00	39,137.06	44,733.11	55,753.00
6560 · PAYROLL EXPENSES *****	8,968.00	9,376.00	8,191.06	8,951.06	9,847.00
Total O&M Expense	54,179.05	69,608.00	47,328.12	53,684.17	65,600.00
Contingency Expense (10%) *	0.00	6,961.00	0.00	0.00	6,560.00
5290 · Non-Operating Expense	0.00	0.00	0.00	0.00	0.00
Capital Project Funding Allocation / Expense	2,472.00	90,000.00	26,365.00	26,965.00	90,000.00
TOTAL EXPENSE *	56,651.05	166,569.00	73,693.12	80,649.17	162,160.00
Net Ordinary O&M Increase/Decrease	6,586.91	-1,780.00	39,001.49	32,720.44	-2,571.00
Net Including Contingency & Cap. Income/Expense	4,114.91	259.00	12,636.49	5,755.44	-18,131.00
Net Revenue	4,114.91	259.00	12,636.49	5,755.44	-18,131.00

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
PRELIM BUDGET (5/16/2020) FY 2020/21**

	<u>PY Actual</u>	<u>Adopted</u>	<u>10 Month</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	97.75	75.00	169.67	175.92	175.00
Total 4000 · OPERATING REVENUE	97.75	75.00	169.67	175.92	175.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	58,000.00	52,747.00	49,000.00	49,000.00	45,996.00
4802 · Recreation tax	11,159.00	24,338.00	24,228.00	24,228.00	43,950.00
4899 · Non-Op Income / passthrough	2,917.00	0.00	1,025.00	1,025.00	0.00
Total 4800 · NON-OPERATING REVENUE	72,076.00	77,085.00	74,253.00	74,253.00	89,946.00
Total 3241i · FUND 3241 REC. Income*****	72,173.75	77,160.00	74,422.67	74,428.92	90,121.00
Total Income	72,173.75	77,160.00	74,422.67	74,428.92	90,121.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5120 · SOFTWARE SUBSCRIPTIONS	465.23	500.00	1,199.87	1,319.87	1,404.00
5120 · ELECTIONS	1,128.42	0.00	0.00	0.00	1,200.00
5165 · OTHER OPERATING / RECOVERABLE	807.96	700.00	568.25	684.91	850.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	823.13	900.00	126.30	251.38	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	3,161.42	4,300.00	9,746.86	9,988.53	8,300.00
5190 · PUBLISH LEGAL NOTICES	280.17	250.00	433.38	558.38	350.00
5230 · TRAINING & CERTIFICATION	105.56	400.00	0.00	0.00	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	449.52	480.00	200.34	220.34	450.00
5340 · COUNTY CHARGES	1,840.37	1,860.00	2,030.22	2,030.22	2,050.00
Total 3241e · FUND 3241 REC. Expense*****	9,061.78	9,390.00	14,305.22	15,053.63	15,904.00
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	35,797.62	37,841.00	35,391.14	38,704.10	40,252.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	1,871.41	2,156.00	2,610.84	3,531.84	4,679.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	22,588.48	20,265.00	19,684.37	21,399.37	21,093.00
5011.5 · ASST. MGR- Wage/Benefits	408.60	493.00	44.70	44.70	0.00
6560 · PAYROLL Other (WC Premium etc.)	374.14	0.00	305.21	305.21	0.00
Total 6560 · PAYROLL EXPENSES *****	61,040.25	60,755.00	58,036.26	63,985.22	66,024.00
Total O&M Expense	70,102.03	70,145.00	72,341.48	79,038.85	81,928.00
Contingency Expense (10%)*		7,015.00			8,193.00
5400 · Non-Operating Expense / Passthrough	2,700.00	0.00	1,025.00	1,025.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE *	72,802.03	77,160.00	73,366.48	80,063.85	90,121.00
Net Ordinary Income	-628.28	0.00	1,056.19	-5,634.93	0.00
Net Income	-628.28	0.00	1,056.19	-5,634.93	0.00

**CROCKETT RECREATION DEPARTMENT - POLICE LIAISON DETAIL
PRELIM BUDGET (5/16/20) FY 2020/21**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>10 Mo. Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,964.74	1,809.00	393.59	427.54	600.00
Total 3241i · FUND 3241 REC. Income*****	1,964.74	1,809.00	393.59	427.54	600.00
Total Income	1,964.74	1,809.00	393.59	427.54	600.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	0.00	0.00	0.00	0.00	0.00
5165.9 · Recoverable costs	0.00	0.00	0.00	0.00	0.00
5165.9e · Other Op Costs / LE Fees	709.85	150.00	102.31	102.31	150.00
Total 5165 · OTHER OPERATING	709.85	150.00	102.31	102.31	150.00
5171/5172 · OFFICE POSTAL/SUPPLIES	372.99	150.00	10.45	25.45	50.00
Total 3241e · FUND 3241 REC. Expense*****	1,082.84	300.00	112.76	127.76	200.00
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,933.44	2,160.00	627.74	687.74	1,465.00
Total 6560 · PAYROLL EXPENSES *****	1,933.44	2,160.00	627.74	687.74	1,465.00
Total O&M Expense	3,016.28	2,460.00	740.50	815.50	1,665.00
Contingency 10%	0.00	246.00	0.00	0.00	166.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	1,000.00	0.00
TOTAL EXPENSE	3,016.28	2,706.00	740.50	1,815.50	1,831.00
Net Including Capital Income/Expenses	-1,051.54	-897.00	-346.91	-1,387.96	-1,231.00
Net Income	-1,051.54	-897.00	-346.91	-1,387.96	-1,231.00

CAPITAL PRELIMINARY (5/16/2020) FY 20/21

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX FUNDED
COMMUNITY CENTER						
Repair bar floor		\$3,000.00		\$3,000		
Repair kitchen tiles		\$2,500.00			\$2,500	
Replacement Tables		\$3,500.00		\$3,500		
Replace fixtures in bathrooms		\$400.00		\$400		
New LED light fixtures	\$5,000.00			\$5,000		
New stage curtains		\$2,000.00		\$2,000		
Various Misc. Cap. Repl. items		\$5,000.00			\$5,000	
TOTAL	\$5,000.00	\$16,400.00				
AQUATICS CENTER						
Silicon roof for pool bld.	\$10,000.00			\$10,000		
Metered outdoor showers	\$5,000.00				\$5,000	
New pool cover winder		\$6,500.00			\$6,500	
New pool covers		\$8,000.00		\$8,000		
Various Cap. Repl. items		\$3,000.00			\$2,000	
TOTAL	\$15,000.00	\$17,500.00				
PARK, TENNIS, BOCCE						
Retaining Wall (Pomona/Poc	\$45,000.00		\$40,500		\$4,500	
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500	
Hardwood chips for playground		\$5,500.00		\$5,500		
Replant park lawn		\$10,000.00		\$10,000		
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$90,000.00	\$17,500.00				
POLICE LIAISON						
None		\$0.00				
TOTAL	\$0.00	\$0.00				
NON-CAP O&M EXPENSES COVERED BY RTS FUNDING						
Annual camera maintenance (Comm 50%/Pool 50%)				\$4,980		
		SUB-TOTALS:	\$81,000	\$52,380	\$32,000	\$0
** Est. RTS funding in FY 20/21 is \$40,800		TOTAL:	\$165,380			

CROCKETT MAINTENANCE DEPARTMENT

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
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TO: Budget & Finance Committee / Board of Directors

FROM: General Manager 

SUBJECT: 10-month FY 2019/20 Budget Report and Prelim FY 2020/2021 Budget

DATE: May 21, 2020

The Crockett Community Services District Board (CSD) is responsible for reviewing the Maintenance Department budget each year. The budget report includes an overview summary page and separate budget pages for the Memorial Hall, Bridgehead/Landscaping, and Plaza/Street Lighting/Fence cost centers. Dog park revenue and expenses are included under the Bridgehead cost center but can be broken out as needed.

The Maintenance Department will end the year with a net increase in cash. Maintenance Department share of Property Tax transfer from CSD Fund 3240 was completed in May. No substantial changes are anticipated prior to adoption of budget in June 2020.

HIGHLIGHTS

- The 2020 Walk of Honor Fundraising event has been cancelled due to the coronavirus pandemic. As such fundraising revenue was removed from the Memorial Hall cost center.
- Seismic foundation work at Memorial Hall did not occur in FY 19/20. Capital expenditures have been moved forward to FY 20/21, a total of \$344,000, with work anticipated to begin in the spring of 2021.
- Memorial Hall Park landscaping is being handled by the Recreation Department using funds from the Recreation park cost center.
- Professional Engineering Services expenses for the Memorial Hall project continue to be billed for work by consultants PRA Group. As development of seismic concrete piers continue staff is anticipating additional charges through 2020 and has budgeted \$5,000. Costs not directly related to a pending construction project must be treated as an investigative operating expense.

SUMMARY

The Maintenance department will have a balanced budget for all cost centers. Property Tax revenue is anticipated to be the largest source of funding. The independent and separate pursuit of a Maintenance Parcel Tax by the Crockett Improvement Association is not considered as any future changes to maintenance service generated by this proposed tax would not occur until FY 21/22 at the earliest. The Maintenance Department relies heavily on volunteers and concern remains as volunteers and donations shrink.

FY 20/21 MAINTENANCE DEPARTMENT PRELIM BUDGET (5/21/2020) - FUND 3242 - OVERVIEW

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2019-20</u>	<u>FY 2019-20 Est.</u>	<u>FY 2020-21 Prelim</u>
	<u>Actual</u>	<u>Adopted</u>	<u>10-Month</u>	<u>Year-End</u>	<u>Budget</u>
<u>EXPENSES</u>					
Memorial Hall O&M	\$ 11,832	\$ 10,429	\$ 3,633	\$ 3,707.80	\$ 8,133
Bridgehead O&M	\$ 895	\$ 1,320	\$ 380	\$ 486.41	\$ 825
Plaza / Streetlights O&M	\$ 765	\$ 862	\$ 547	\$ 597.03	\$ 644
Port Costa Light. & Landscap. I	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total O&M Expense	\$ 13,492	\$ 12,611	\$ 4,559	\$ 4,791.24	\$ 9,601
Fixed Assets - Capital Expense					
Memorial Hall	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ -
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fixed Assets	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 1,261	\$ -	\$ -	\$ 960
Non-op Expenses	\$ 26,384	\$ 20,000	\$ 25,000	\$ 20,000.00	\$ 10,000
Interfund G/L non-op adj.	\$ -	\$ 8,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 47,514	\$ 363,872	\$ 29,559	\$ 24,791.24	\$ 364,562
TOTAL APROPRIATIONS	\$	\$ 363,872	\$	\$	\$ 364,562
<u>REVENUES</u>					
Operating Revenue					
Memorial Hall	\$ 2,793	\$ 2,000	\$ 300	\$ 300.00	\$ 1,000
Bridgehead	\$ 1,100	\$ 600	\$ 5,937	\$ 5,936.50	\$ 600
Plaza / Streetlights	\$ -	\$ 100	\$ -	\$ -	\$ 100
Total Operating Revenue	\$ 3,893	\$ 2,700	\$ 6,237	\$ 6,236.50	\$ 1,700
Non-Operating Revenue					
Memorial Hall	\$ 51,190	\$ 203,429	\$ 50,802	\$ 50,801.98	\$ 158,125
Bridgehead	\$ 520	\$ 852	\$ 816	\$ 816.00	\$ 852
Plaza / Streetlights	\$ 7,645	\$ 848	\$ 853	\$ 853.00	\$ 848
Total Non-Operating Revenue	\$ 59,355	\$ 205,129	\$ 52,471	\$ 52,470.98	\$ 159,825
TOTAL REVENUES	\$ 63,249	\$ 207,829	\$ 58,707	\$ 58,707.48	\$ 161,525
Net Increase (Decrease)	\$ 15,735	\$ (156,043)	\$ 29,148	\$ 33,916.24	\$ (203,037)
<u>BALANCE OVERVIEW</u>					
FUND BALANCE (Beginning)	\$ 154,844.01	\$ 170,579.07	\$ 170,579.07	\$ 170,579.07	\$ 204,495.31
Estimated Revenue	\$ 63,248.68	\$ 207,829.00	\$ 58,707.48	\$ 58,707.48	\$ 161,524.58
Estimated Expenses	\$ 47,513.62	\$ 363,872.00	\$ 29,559.41	\$ 24,791.24	\$ 364,561.91
FUND BALANCE (End of Year)	\$ 170,579.07	\$ 14,536.07	\$ 199,727.14	\$ 204,495.31	\$ 1,457.98
Combined Payroll (Sal-Ben)	\$ 3,484	\$ 3,976	\$ 1,003	\$ 1,114.21	\$ 1,541

FY 20/21 MAINTENANCE DEPARTMENT PRELIM BUDGET (5/21/2020) - FUND 3242 - MEMORIAL HALL

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 19-20 10-Month	FY 19-20 Est. Year-End	FY 2020-21 Prelim Budget
EXPENSES					
Memorial Hall O&M					
Insurance - Property	\$ 88	\$ 7	\$ 2	\$ 2	\$ 2
Maintenance - building	\$ 2,458	\$ 300	\$ -	\$ -	\$ 300
Capital Replacement - O&M	\$ 352	\$ 250	\$ -	\$ -	\$ 250
Utilities - electricity	\$ 194	\$ 480	\$ -	\$ -	\$ 480
Payroll Expenses and volunteer WC	\$ 2,523	\$ 2,792	\$ 782	\$ 857	\$ 1,001
Programs - events (WoH & other)	\$ 1,823	\$ 1,500	\$ -	\$ -	\$ 1,000
Prof. Svcs.- Engineer, Attorney, Audit	\$ 4,342	\$ 5,000	\$ 2,780	\$ 2,780	\$ 5,000
All Other- Office and other op	\$ 52	\$ 100	\$ 69	\$ 69	\$ 100
Total Memorial Hall O&M Expenses	\$ 11,832	\$ 10,429	\$ 3,633	\$ 3,708	\$ 8,133
Fixed Assets - Capital Expense					
MH Construction	\$ -	\$ 300,000	\$ -	\$ -	\$ 317,000
MH Engineering / Architect	\$ 7,638	\$ 20,000	\$ -	\$ -	\$ 25,000
MH Staff Cap Expense	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
Total Fixed Assets	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 1,043	\$ -	\$ -	\$ 813
Memorial Hall Non-op	\$ 19,375	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000
Interfund G/L non-op adjustment	\$ -	\$ 8,000	\$ -	\$ -	\$ -
TOTAL MEMORIAL HALL EXPENDITURES	\$ 38,844	\$ 361,472	\$ 23,633	\$ 23,708	\$ 362,946
REVENUES					
Operating Revenue					
Memorial Hall					
Donations (restricted)	\$ 1,593	\$ 1,000	\$ 200	\$ 200	\$ 500
Donations / fundraisers (ops)	\$ 1,200	\$ 1,000	\$ 100	\$ 100	\$ 500
Total Operating Revenue	\$ 2,793	\$ 2,000	\$ 300	\$ 300	\$ 1,000
Non-Operating Revenue					
Memorial Hall					
Property Tax	\$ -	\$ 5,399	\$ 5,390	\$ 5,390	\$ 5,370
Cost Recovery and other	\$ 5	\$ 15	\$ -	\$ -	\$ 25
Interest (non-operating)	\$ 2,692	\$ 3,015	\$ 3,412	\$ 3,412	\$ 2,730
Non-profit grants (non-op.)	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Walk of Honor fundraiser	\$ 25,000	\$ 25,000	\$ 22,000	\$ 22,000	\$ -
RTS Co-gen pass-thru (for MH)	\$ 4,118	\$ -	\$ -	\$ -	\$ -
Pass-through (WoH & other) *	\$ 19,375	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Total Non-Operating Revenue	\$ 51,190	\$ 203,429	\$ 50,802	\$ 50,802	\$ 158,125
TOTAL REVENUES	\$ 53,984	\$ 205,429	\$ 51,102	\$ 51,102	\$ 159,125
Net Increase (Decrease) in Cash	\$ 15,139	\$ (156,043)	\$ 27,469	\$ 27,394	\$ (203,821)

* If ordinance allowing use of property tax is adopted by the Board, otherwise from RTS or elsewhere.

FY 20/21 MAINTENANCE DEPARTMENT DRAFT BUDGET (5/21/2020) - FUND 3242 - PLAZA/STREETLIGHTS

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2019-20</u>	<u>FY 2019-20 Est.</u>	<u>FY 2020-21</u>
	<u>Actual</u>	<u>Adopted</u>	<u>10-Month</u>	<u>Year-End</u>	<u>Prelim Budget</u>
<u>EXPENSES</u>					
Plaza / Street Lighting / Fence					
Insurance - Property	\$ 512	\$ 528	\$ 527	\$ 527	\$ 553
Payroll Expenses	\$ 253	\$ 284	\$ 20	\$ 35	\$ 40
All Other - Maint., Office, Auditor, et	\$ -	\$ 50	\$ -	\$ 35	\$ 50
Total Plaza / Streetlight / Fence O&M	\$ 765	\$ 862	\$ 547	\$ 597	\$ 644
Fixed Assets - Capital Expense					
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Reserve 10%	\$ -	\$ 86	\$ -	\$ -	\$ 64
Plaza / Streetlights / Fence Non-op	\$ 7,009	\$ -	\$ -	\$ -	\$ -
TOTAL PLAZA/LIGHTS EXPENDITURES	\$ 7,774	\$ 948	\$ 547	\$ 597	\$ 708
<u>REVENUES</u>					
Operating Revenue					
Plaza/Streetlights/Fence					
Donations (restricted)	\$ -	\$ -	\$ -	\$ -	\$ -
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ -	\$ 100
Total Operating Revenue	\$ -	\$ 100	\$ -	\$ -	\$ 100
Non-Operating Revenue					
Plaza/Streetlights/Fence					
Property Tax *	\$ -	\$ 848	\$ 853	\$ 853	\$ 848
Cost Recovery and other	\$ 7,183	\$ -	\$ -	\$ -	\$ -
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ -
RTS Co-gen pass-thru	\$ 462	\$ -	\$ -	\$ -	\$ -
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue	\$ 7,645	\$ 848	\$ 853	\$ 853	\$ 848
TOTAL REVENUES	\$ 7,645	\$ 948	\$ 853	\$ 853	\$ 948
Net Increase (Decrease) in Cash	\$ (129)	\$ -	\$ 306	\$ 256	\$ 240

* If ordinance allowing use of property tax is adopted by the Board, otherwise from RTS or elsewhere.

FY 20/21 MAINTENANCE DEPARTMENT PRELIM BUDGET (5/21/2020) - FUND 3242 - BRIDGEHEAD


	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2019-20</u> <u>10-Month</u>	<u>FY 2019-20 Est.</u> <u>Year-End</u>	<u>FY 2020-21</u> <u>Prelim Budget</u>
<u>EXPENSES</u>					
Bridgehead / Landscaping					
Insurance - Liability	\$ 88	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ 86	\$ 250	\$ 179	\$ 199	\$ 250
Payroll Expenses and volunteer WC	\$ 415	\$ 900	\$ 201	\$ 222	\$ 500
Other Office, Attor., Audit., etc.	\$ -	\$ 170	\$ -	\$ 65	\$ 75
Total Bridgehead O&M	\$ 588	\$ 1,320	\$ 380	\$ 486	\$ 825
Fixed Assets - Capital Expense					
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Reserve 10%	\$ -	\$ 132	\$ -	\$ -	\$ 83
Bridgehead Non-op	\$ -	\$ -	\$ 5,000	\$ -	\$ -
TOTAL BRIDGEHEAD EXPENDITURES	\$ 588	\$ 1,452	\$ 5,380	\$ 486	\$ 908
<u>REVENUES</u>					
Operating Revenue					
Bridgehead / Landscaping					
Donations (restricted)	\$ -	\$ 500	\$ 5,742	\$ 5,742	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 100	\$ 195	\$ 195	\$ 100
Total Operating Revenue	\$ -	\$ 600	\$ 5,937	\$ 5,937	\$ 600
Non-Operating Revenue					
Bridgehead / Landscaping					
Property Tax *	\$ -	\$ 812	\$ 816	\$ 816	\$ 812
Cost Recovery	\$ -	\$ 40	\$ -	\$ -	\$ 40
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ -
RTS Co-gen pass-thru	\$ 140	\$ -	\$ -	\$ -	\$ -
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue	\$ 140	\$ 852	\$ 816	\$ 816	\$ 852
TOTAL REVENUES	\$ 140	\$ 1,452	\$ 6,753	\$ 6,753	\$ 1,452
Net Increase (Decrease) in Cash	\$ (448)	\$ -	\$ 1,373	\$ 6,266	\$ 544

* If ordinance allowing use of property tax is adopted by the Board, otherwise from RTS or elsewhere.

PORT COSTA SANITARY DEPARTMENT

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
Fax (510) 787-2459
e-mail: manager@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: Board of Directors and Port Costa Sanitary Commissioners
FROM: General Manager 
SUBJECT: 10-month Budget Report and preliminary FY 2020/21 Budget
DATE: May 6, 2020

The 10-month Port Costa Sanitary Department Budget Report details are incorporated within the attached draft Fiscal Year (FY) 20/21 budget.

The Port Costa Sanitary Department will have a deficit by fiscal year end and will need to adopt a revised budget. Adopted budget expenses for FY 2019/20 was \$361,070. It is anticipated expensed through June 30, 2020 will be \$450,987. The revised budget for FY 19/20 will be presented to the Commission on June 10 for consideration. The Board will consider the revised District budget on June 24, 2020 which will also include the financial effects COVID-19 is having on the Recreation department.

HIGHLIGHTS

- Septic tank cleaning and related expenses, under Other Operating (#416.96), has been paid using operating reserves, the balance of contingency funds to pay for cleaning, and a portion of the \$150,000 inter-department loan from the Crockett Sanitary Department.
- The Port Costa Sanitary Department will end the year June 30, 2020 with \$93,168 in Fund 3425, which is enough to carry it through receipt of Sewer Use Charge revenue (#301.0) in mid-October and conversion to cash in mid-December.
- Regular septic tank cleaning (#416.96) will occur regularly, as requested by operators, to avoid a repeat of the major septic tank cleaning. Included in Capital Sewer Projects (#111.x) is \$5,000 for cutting maintenance hatches in the septic tank. More details on this project need to be developed and budget amount may change by final adoption of budget.
- Payroll costs for Port Costa will decrease in FY 20/21 as staff spends less time on Port Costa issues and this is reflected in this preliminary budget.
- The exhausted Operating Reserves must be rebuilt over the next 2 to 5 years. A total of \$29K is being budgeted for FY 20/21 along with a contingency reserve of \$17,190.

SUMMARY

The final budget to be presented in June is not anticipated to be materially different than this preliminary budget being presented. It is being presented for review and comment to staff, no action is required by the Commission.

FY 2020-2021 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 PRELIMINARY 5/6/2020

	<u>PY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Approved Budget</u>	<u>FY 2019-20 Est.</u> <u>Year End</u>	<u>FY 2020-21</u> <u>Prelim Budget</u>
Collection System				
Liability Insurance	\$ 3,723	\$ 4,178	\$ 4,282	\$ 4,453
Profess. Services.	\$ 1,000	\$ 1,000	\$ 0	\$ 1,000
Sewers Maint.	\$ 14,808	\$ 10,000	\$ 8,543	\$ 10,000
Other Operating	\$ 1,800	\$ 1,000	\$ 657	\$ 1,000
Permits & Fees	\$ 2,286	\$ 2,331	\$ 2,625	\$ 2,678
Total Collection System	\$ 23,617	\$ 18,509	\$ 16,107	\$ 19,131
Treatment Plant				
Generator fuel / oil	\$ 60	\$ 100	\$ 266	\$ 300
Property Insurance	\$ 974	\$ 1,217	\$ 1,207	\$ 1,267
Contract Operator	\$ 48,000	\$ 54,000	\$ 51,480	\$ 55,200
Chemicals	\$ 4,523	\$ 3,500	\$ 3,350	\$ 3,937
Hardware/Supplies & Misc.	\$ 294	\$ 800	\$ 1,070	\$ 1,000
Profess. Svcs. (Engineer, Lab, Technici	\$ 19,827	\$ 20,772	\$ 12,847	\$ 15,690
Electricity	\$ 3,186	\$ 3,074	\$ 3,795	\$ 3,665
Alarm system phone	\$ 1,586	\$ 1,580	\$ 1,305	\$ 1,580
Cap. Replacement	\$ 2,820	\$ 3,000	\$ 45,649	\$ 3,000
Operating fees/permits	\$ 4,551	\$ 4,395	\$ 6,782	\$ 6,918
Other Operating - septic cleaning	\$ 0	\$ 43,000	\$ 224,323	\$ 12,000
Total Treatment Plant	\$ 85,821	\$ 135,438	\$ 352,075	\$ 104,557
Administrative				
Elections	\$ 77	\$ 0	\$ 0	\$ 80
Crime Insurance	\$ 22	\$ 25	\$ 25	\$ 25
Memberships	\$ 2,427	\$ 2,480	\$ 1,675	\$ 1,709
Office / Postal	\$ 218	\$ 250	\$ 161	\$ 250
Profess. Svcs.(admin)	\$ 1,774	\$ 3,500	\$ 5,662	\$ 5,832
Printing/Publishing	\$ 1,424	\$ 1,412	\$ 250	\$ 258
Software Subscription	\$ 171	\$ 350	\$ 1,339	\$ 1,366
Vehicle/Travel/Meetings	\$ 89	\$ 100	\$ 222	\$ 150
Other	\$ 773	\$ 1,600	\$ 310	\$ 1,000
County Charges	\$ 686	\$ 660	\$ 1,014	\$ 1,054
Sub-Total Administrative	\$ 7,660	\$ 10,377	\$ 10,659	\$ 11,724
Salaries and Benefits (O&M)	\$ 20,313	\$ 25,589	\$ 40,085	\$ 36,473
Other Payroll Exp. (WC premiums etc.	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 27,973	\$ 35,966	\$ 50,744	\$ 48,197
Total O&M Expenses	\$ 137,410	\$ 189,913	\$ 418,926	\$ 171,885
Non-Operational Expenses				
Loan Principle	\$ 89,932	\$ 36,474	\$ 0	\$ 76,063
Loan Interest on PY Cap Projects	\$ 12,236	\$ 12,692	\$ 0	\$ 15,107
Non-Op Other	\$ 7,100	\$ 0	\$ 0	\$ 0
Fixed Assets and Other				
Capital Projects Allocation	\$ 6,240	\$ 68,000	\$ 32,061	\$ 26,500
Allocation to operating reserves	\$ 0	\$ 35,000	\$ 0	\$ 29,000
Contingency Reserve	\$ 0	\$ 18,991	\$ 0	\$ 17,190
Total Expenditures	\$ 252,918	\$ 361,070	\$ 450,987	\$ 335,745
TOTAL APPROPRIATIONS	\$ 252,918	\$ 361,070	\$ 450,987	\$ 335,745
TOTAL REVENUES				
Sewer use charge	\$ 262,501	\$ 272,528	\$ 272,528	\$ 300,165
Capacity charge	\$ 0	\$ 0	\$ 0	\$ 0
Permit fees	\$ 60	\$ 180	\$ 120	\$ 180
Interest (non-op)	\$ 939	\$ 1,483	\$ 1,575	\$ 315
Misc fees / cost recovery (ops)	\$ 0	\$ 3,403	\$ 3,712	\$ 2,783
Grants / Interdept Loan (no-op)	\$ 0	\$ 0	\$ 150,000	\$ 0

**PORT COSTA SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 2020/2021 (5/6/2020)**

GENERAL FUND 3425: EXPENDITURE DETAIL

	PY Actuals	Current Budget	10 Month Actual	Est. Year End	Prelim Budget
	FY 18/19	FY 19/20	FY 19/20	FY 19/20	FY 20/21
415 · SEWAGE COLLECTION *****					
415.30 · INSURANCE - Liability	3,723.03	4,178.00	4,282.36	4,282.36	4,453.00
415.55 · PROF. SVCS. (Coll.)	1,000.00	1,000.00	0.00	0.00	1,000.00
415.70 · MAINTENANCE	14,807.50	10,000.00	7,710.00	8,543.33	10,000.00
415.96 · OTHER OPERATING (Coll.)	1,800.00	1,000.00	156.72	656.72	1,000.00
415.96.2c · Permits & Fees (Coll.)	2,286.00	2,331.00	2,625.00	2,625.00	2,678.00
Total 415 · SEWAGE COLLECTION *****	23,616.53	18,509.00	14,774.08	16,107.41	19,131.00
416.25 · GASOLINE, OIL, FUEL	\$60.07	\$100.00	\$265.85	\$265.85	\$300.00
416.31 · INSURANCE - Property	\$974.35	\$1,217.00	\$1,207.09	\$1,207.09	\$1,267.00
416.51.1pc · Treatment Plant Operators	\$48,000.00	\$54,000.00	\$42,680.00	\$51,480.00	\$55,200.00
416.51.2pc · Chemicals	\$4,523.13	\$3,500.00	\$2,550.09	\$3,350.09	\$3,937.00
416.51.3pc · Hardware, Supplies, & Misc	\$293.52	\$800.00	\$937.14	\$1,070.48	\$1,000.00
416.56.2pc.3pc · Prof. Svcs. - Engineer	\$8,341.25	\$5,000.00	\$62.50	\$62.50	\$2,000.00
416.56.3pc · Prof. Svcs. -Technician	\$3,010.00	\$5,000.00	\$2,000.00	\$2,000.00	\$3,500.00
416.56.7pc · Prof. Svcs. - Lab Testing	\$8,476.00	\$10,572.00	\$8,648.00	\$10,748.00	\$9,990.00
416.56.x · Prof. Svcs. - Attorney / Other	\$0.00	\$200.00	\$0.00	\$36.67	\$200.00
416.91.1pc · Electricity	\$3,185.61	\$3,074.00	\$3,282.58	\$3,794.78	\$3,665.00
416.91.6pc and 416.96.3 · Plant Alarm System	\$1,585.56	\$1,580.00	\$1,231.49	\$1,305.49	\$1,580.00
416.96.1 · Capital Replacements (Treat.)	\$2,820.31	\$3,000.00	\$45,649.19	\$45,649.19	\$3,000.00
416.96.2 · Permits & Fees (Treat.)	\$4,551.00	\$4,395.00	\$6,377.00	\$6,782.00	\$6,918.00
416.96 · OTHER OP (Treat) - Septic Cleaning	\$0.00	\$43,000.00	\$209,323.12	\$209,323.12	\$12,000.00
416.99 · ENFORCEMENT PENALTIES	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
Total 416 · SEWAGE TREATMENT *****	85,820.80	135,438.00	339,214.05	352,075.26	104,557.00
417. ADMIN/GENERAL					
417.21 · ELECTIONS	77.18	0.00	0.00	0.00	80.00
417.31 · INSURANCE -Crime(employee bond)	21.50	25.00	0.00	25.00	25.00
417.36 · MEMBERSHIPS - BACWA & CASA	2,427.00	2,480.00	1,675.00	1,675.00	1,709.00
417.41 · OFFICE POSTAL / SUPPLIES	217.98	250.00	123.25	161.25	250.00
417.56 · PROF SVCS (Admin) Attorney/Auditor	1,773.98	3,500.00	4,728.81	5,662.14	5,832.00
417.61 · PRINTING/ PUBLISHING	1,424.36	1,412.00	130.00	250.00	258.00
417.70 · SOFTWARE SUBSCRIPTION	170.53	350.00	1,270.92	1,339.26	1,366.00
417.80 · VEHICLE / TRAVEL REIMBURSEMEN	88.90	100.00	204.92	221.58	150.00
417.96 · OTHER ADMIN. / RECOVERY	772.97	1,600.00	310.39	310.39	1,000.00
417.96.3pc · County Charges	685.71	660.00	972.17	1,014.17	1,054.00
Total 417 · ADMIN / GENERAL *****	7,660.11	10,377.00	9,415.46	10,658.79	11,724.00
6560 · PAYROLL EXPENSES *****					
6560.x · Salary & Benefits	20,312.59	25,589.00	33,710.34	39,459.17	35,823.00
6560.2 · CalPERS Unfunded Liability	0.00	0.00	625.58	625.58	650.00
Total 6560 · PAYROLL EXPENSES *****	20,312.59	25,589.00	34,335.92	40,084.75	36,473.00
Total O&M Expense	137,410.03	189,913.00	397,739.51	418,926.21	171,885.00
Non-Op and Capitol Expenses					
416.212 · LOAN PRINCIPAL (non-op)	89,931.51	36,474.00	0.00	0.00	76,063.00
419.1 · Loan Interest - Non-Op Expense	12,236.13	12,692.00	0.00	0.00	15,107.00
111.x · Capitol Sewer Projects and CCTV	6,240.00	68,000.00	28,560.75	32,060.75	26,500.00
419 · Non-Op Expense - Other	7,100.00	0.00	0.00	0.00	0.00
Operating Reserves - Budget Allocation					
Septic Tank Heavy Cleaning (\$50k over 5yrs - 2025)		30,000.00			10,000.00
NPDES Permit Reserve (\$40k over 5yrs - 2024)		2,000.00			10,000.00
WWTP Cap Repl. Reserve (\$20K over 5yrs - 2025)		3,000.00			4,000.00
RWQCB Operations Reserve (\$15K over 3yrs - 2023)		0.00			5,000.00
Contingency 10%		18,991.00			17,190.00
TOTAL EXPENSES	\$252,917.67	\$361,070.00	\$426,300.26	\$450,986.96	\$335,745.00
Net Ordinary O&M Income	126,090.28	87,681.00	29,875.57	9,008.87	131,558.00
Net Include. Contingency, Capital, & Reserves	\$10,582.64	(83,476.00)	1,314.82	(23,051.88)	\$ (32,302.00)

**PORT COSTA SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 2020/2021 (5/6/2020)**

Sewer Use Charge \$2,245

GENERAL FUND 3425: REVENUE DETAIL

	PY Actual FY 18/19	Adopted FY 19/20	10 Month Actual FY 19/20	Est. Year End FY 19/20	Prelim Budget FY 20/21
301.0 Sewer use charge	\$262,501.00	\$272,528.00	\$272,528.00	\$272,528	\$300,165.00
303.0 Capacity charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302.0 Permit fees	\$60.00	\$180.00	\$0.00	\$120.00	\$180.00
306.0 Misc fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTALS O&M	\$262,561.00	\$272,708.00	\$272,528.00	\$272,648.00	\$300,345.00
311.0 Interest	\$939.31	\$1,483.00	\$1,574.77	\$1,574.77	\$315.00
318.0 Cost recovery (Non-op)	\$0.00	\$3,403.00	\$3,512.31	\$3,712.31	\$2,783.00
317.0 Inter-department Loan	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00
319.0 Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$263,500.31	\$277,594.00	\$427,615.08	\$427,935.08	\$303,443.00

FUND 3425 - BALANCE OVERVIEW

	PY ACTUAL FY 18/19	ADOPTED FY 19/20	10 Month Actual FY 19/20	ESTIMATED YEAR END FY 19/20	DRAFT BUDGET FY 20/21
Opening Cash Balance					
Septic Tank Replacement Reserve	\$ 16,820.15	\$ 28,820.15	\$ 28,820.15	\$ 28,820.15	\$ -
Discharge Permit Reserve	\$ 29,946.25	\$ 32,908.75	\$ 32,908.75	\$ 32,908.75	\$ -
Plumbing Pipe Refurb. Reserve	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
RWQCB Violation Fines Reserve	\$ 6,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
Contingency Reserve ***	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Over (unallocated)	\$ 42,871.48	\$ 34,491.62	\$ 34,491.62	\$ 34,491.62	\$ 93,168.64
TOTAL OPENING CASH BALANCE	\$ 105,637.88	\$ 116,220.52	\$ 116,220.52	\$ 116,220.52	\$ 93,168.64
ESTIMATED REVENUE	\$263,500.31	\$277,594.00	\$427,615.08	\$427,935.08	\$ 303,443.00
ESTIMATED O&M EXPENSES	\$ (137,410.03)	\$ (189,913.00)	\$ (397,739.51)	\$ (418,926.21)	\$ (171,885.00)
ESTIMATED CAP. PROJ. EXPENSES	\$ (6,240.00)	\$ (68,000.00)	\$ (28,560.75)	\$ (32,060.75)	\$ (26,500.00)
ESTIMATED LOAN PRINCIPAL	\$ (89,931.51)	\$ (36,474.00)	\$ -	\$ -	\$ (76,063.00)
ESTIMATED LOAN INTEREST	\$ (12,236.13)	\$ (12,692.00)	\$ -	\$ -	\$ (15,107.00)
NON-OPERATING EXPENSE - OTH	\$ (7,100.00)	\$ -	\$ -	\$ -	\$ -
Closing Fund Balance					
<i>Operating Reserves Included in Balance</i>					
Septic Tank Rehab/Replace Rese	\$ 28,820.15	\$ 15,820.15	\$ -	\$ -	\$ 10,000.00
Discharge Permit Reserve	\$ 32,908.75	\$ 34,908.75	\$ 34,908.75	\$ -	\$ 10,000.00
Plumbing Pipe Refurb. Reserve	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 4,000.00
RWQCB Violation Fines Reserve	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ 5,000.00
Contingency ***	\$ -	\$ 18,991.00	\$ -	\$ -	\$ 17,190.00
Interfund G/L non-op adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Over(unallocated)	\$ 34,491.62	\$ (5,984.38)	\$ 67,626.59	\$ 93,168.64	\$ 60,866.64
TOTAL CLOSING FUND BALANCE	\$ 116,220.52	\$ 86,735.52	\$ 117,535.34	\$ 93,168.64	\$ 107,056.64

*** Unused contingency reserve moves to unallocated general funds at the end of the fiscal year.

Outstanding Debt	Beginning FY 19/20	Est. Ending FY 19/20	Principle Pay FY 20/21	Est. Ending FY 20/21
Crockett Sanitary (WestA Refi)	\$277,963.36	\$277,963.36	\$73,976.87	\$203,986.49
Crockett Sanitary (Pre-2013 transfer:	\$24,233.49	\$24,233.49	\$0.00	\$24,233.49
Crockett Sanitary (3rd Loan)	\$0.00	\$150,000.00	\$0.00	\$150,000.00
Total Debt	\$302,196.85	\$452,196.85	\$73,976.87	\$378,219.98

76,063.00

Capital Projects for FY 2020/21 *Prelim (5/6/2020)*

PORT COSTA SANITARY DEPARTMENT

SEWER COLLECTION SYSTEM PROJECTS		CAPITAL IMPROVEMENTS FIXED ASSET	GRANT FUNDED	PCSAN FUNDED
Emergency project(s)		\$5,000.00		\$5,000.00
CCTV Inspection		\$10,000.00		\$10,000.00
	TOTAL	\$15,000.00		
TREATMENT PLANT	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET		
Septic Tank Hatches		\$5,000.00		\$5,000.00
Sump high alarm		\$1,500.00		\$1,500.00
Various emergency WWTP	\$3,000.00	\$5,000.00		\$8,000.00
	TOTAL	\$11,500.00		
EQUIPMENT		CAPITAL IMPROVEMENTS		
No tools or equipment planned		\$0.00		
	TOTAL	\$0.00		
				\$29,500.00

Future Capital Reserve for large WWTP projects

Sand Replacement Reserve	TBD
Sand bed engineering study	TBD
RR Crossing	TBD

CROCKETT SANITARY DEPARTMENT

of the Crockett Community Services District

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e-mail: manager@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: Crockett Sanitary Commissioners and Board of Directors

FROM: General Manager *M*

SUBJECT: 10-month FY 2019/20 Budget Report and Prelim FY 2020/2021 Budget

DATE: May 13, 2020

The 10-month FY 19/20 Crockett Sanitary Budget Report details are incorporated within the revised preliminary FY 20/21 budget. The Crockett Sanitary Department is on a strong financial foundation with estimated expenses for the collection system, treatment plant, and administrative cost centers all under budget. The contingency and rate stabilization reserves are not planned to be used this year. No budget deficit is forecast for the Crockett Sanitary Department and there is no need to revise its current year budget. However, the Board will have to adopt a revised District wide budget for FY 19/20 due to impacts COVID-19 is having on the Recreation Department and the impact the septic tank cleaning project had on Port Costa's budget.

HIGHLIGHTS

- Sewer Use Charge (SUC) revenue (#301.1) for FY 20/21 has been updated to \$1,620,217 based on Single-Family-Residential (SFR) annual SUC increase of 3.8% for SFR and 5.61%, for Apartment (APT) proposed. C&H Sugar's SUC is capped at 3% per agreement and comprises \$196,696 of the total SUC.
- Identified collection system sewer replacement projects remain unchanged from what was presented in March, \$784,865 has been budgeted for sewer projects in FY 20/21. It is estimated that \$803,700 will have been spent on sewer projects by the end of this fiscal year.
- West County Wastewater District (WCWD) has cut their collection system maintenance schedules in half during the COVID-19 crisis and is anticipating addressing the deferred backlog over six months after the emergency order is lifted by the State. As such, the estimates for Pump Station Operations & Maintenance (O&M) for FY 19/20 has been lowered.
- Rate Stabilization Reserve is anticipated to be \$2,065,647 on June 30, 2020. The Bartle Wells study of 2012 projected a reserve of \$2.2 M by June 30, 2020. The department is on target to reach the goal of \$2.5 M in reserves by 2022. The reserve will be built up as Port Costa Sanitary Department makes their inter-department loan payments.
- Joint-Treatment-Plant (JTP) O&M expenses (#411.50) remain the largest expense of the Crockett Sanitary Department. Expenses were lower this year as it was a dry winter. JTP annual cost reallocation is anticipated in April and the District anticipates receiving a slight credit for the period April 1, 2019 to March 31, 2020.
- The budget includes expense line items for the anticipated acquisition of the Hosselkus Chapel or lease of another larger sanitary department office. These items are found on page 3, accounts #414.65 thru #414.75, for a total \$89,236. The Board has not decided on the whether

to purchase and renovate the Hosselkus Chapel and may not consider it until June or July. It is prudent to budget for the expansion of the sanitary department offices.

- Payroll expenses will increase both for existing staff and for anticipated new hire. The District Board has formed an Ad Hoc committee to look at staffing workload and will formulate recommendations for efficient operations of the departments. The Crockett Sanitary Department has added \$32K to the budget as a placeholder for additional O&M part time staff, this may change after feedback from the Ad Hoc committee. Contracted capital project oversight is included in the capital budget in the amount of \$55,066, this amount may be used for in-house staff salary for oversight of capital sewer projects.
- Minor adjustments to various expense line items have been made to the preliminary budget.

Operating expenditures for FY 19/20 are under budget by \$143,757. Total O&M expenditures for FY 20/21 are estimated to be \$1,426,308 with the net O&M expected to end FY 20/21 at \$215,184. Sewer projects comprise most of the capital expenditure in FY 19/20 with only a few small projects completed at the Joint Treatment Plant and Crockett Pump Station. WCWD and C&H have not provided feedback on the proposed Capital Replacement and Capital Improvement projects budgeted for FY 20/21.

FY 2020-21 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 PRELIMINARY - 5/12/2020

	PY 2018-19	FY 2019-20	FY 2019-20 Est.	FY 2020-21
	Actual	Approved	Year End	Prelim Budget
Collection System				
Loan Principal	\$ 75,684	\$ 78,545	\$ 78,545	\$ 81,525
Gas, Fuel, Vehicle (District owned)	\$ 1,882	\$ 1,000	\$ 902	\$ 1,392
Insurance	\$ 32,321	\$ 35,918	\$ 34,848	\$ 37,611
West County O&M Pump Station	\$ 26,593	\$ 40,665	\$ 38,108	\$ 40,014
Prof. Services (Collection Sys) Non WCWD	\$ 7,804	\$ 12,000	\$ 3,897	\$ 6,000
Rent/Lease Easements	\$ 2,448	\$ 2,500	\$ 2,485	\$ 2,500
Maintenance (CSO) Paulsell & WCWD	\$ 86,499	\$ 89,682	\$ 94,756	\$ 99,691
Utilities	\$ 28,870	\$ 32,150	\$ 33,351	\$ 33,305
Cap. Replacement (O&M) Pump Station	\$ 2,079	\$ 30,300	\$ 0	\$ 28,000
Other	\$ 1,412	\$ 3,500	\$ 10,155	\$ 3,140
Total Collection System	\$ 265,595	\$ 326,260	\$ 297,046	\$ 333,178
Treatment Plant				
JTP Operations & Maint - C&H	\$ 684,771	\$ 720,123	\$ 634,065	\$ 714,228
Capital Replacement (O&M) JTP	\$ 20,267	\$ 11,893	\$ 8,813	\$ 11,893
Total Treatment Plant	\$ 705,038	\$ 732,016	\$ 642,879	\$ 726,121
Administrative				
Elections	\$ 1,051	\$ 0	\$ 0	\$ 1,060
Membership	\$ 4,681	\$ 4,800	\$ 4,750	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 5,040	\$ 5,217	\$ 4,480	\$ 5,409
Professional Services (Admin)	\$ 8,981	\$ 61,905	\$ 36,306	\$ 44,842
Printing / Publishing	\$ 2,039	\$ 1,800	\$ 1,673	\$ 1,800
Rents/Leases - Office Space	\$ 2,400	\$ 3,000	\$ 3,000	\$ 30,000
Capital Replacement (Admin Bldg.)	\$ 0	\$ 0	\$ 0	\$ 46,000
Admin Bldg Office Operating	\$ 0	\$ 0	\$ 325	\$ 13,236
Travel/Meetings/Vehicle	\$ 683	\$ 800	\$ 683	\$ 800
Telephone and Internet	\$ 3,369	\$ 3,500	\$ 3,618	\$ 3,600
Software subscriptions	\$ 1,584	\$ 27,840	\$ 15,135	\$ 14,056
County & State Charges	\$ 6,618	\$ 6,650	\$ 6,757	\$ 7,230
Recoverable Expenses / Other Misc.	\$ 12,079	\$ 9,000	\$ 14,479	\$ 9,000
Training and Conferences	\$ 525	\$ 1,500	\$ 1,416	\$ 1,500
Sub-Total Administrative	\$ 49,049	\$ 126,012	\$ 92,624	\$ 183,333
Salaries and Benefits (O&M)	\$ 116,478	\$ 136,491	\$ 136,216	\$ 175,268
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 6,396	\$ 100	\$ 8,358	\$ 8,408
Total Administrative	\$ 171,923	\$ 262,603	\$ 237,197	\$ 367,009
Fixed Assets				
Capital Projects Allocation	\$ 152,045	\$ 391,122	\$ 847,248	\$ 745,555
423 Other Non-Op Interfund trsfr to 3427	\$ 2,425	\$ 8,084	\$ 4,850	\$ 7,275
Total Fixed Assets	\$ 154,470	\$ 399,206	\$ 852,098	\$ 752,830
Interfund loan to Port Costa	\$ 0	\$ 0	\$ 150,000	\$ 0
Non-operation expenses	\$ 26,805	\$ 23,544	\$ 22,544	\$ 20,563
Contingency Expense 10%	\$ 0	\$ 132,088	\$ 0	\$ 142,631
Payroll Liability G/L Adjustment	\$ 499	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 1,324,329	\$ 1,875,717	\$ 2,201,764	\$ 2,342,332
TOTAL APPROPRIATIONS	\$	\$ 1,875,717	\$	\$ 2,342,332
TOTAL REVENUES				
Property Tax	\$ 323,000	\$ 305,920	\$ 318,000	\$ 310,887
Sewer Use Charges	\$ 1,333,295	\$ 1,328,293	\$ 1,329,687	\$ 1,423,521
Sewer Use Charges - C&H	\$ 190,967	\$ 190,967	\$ 190,967	\$ 196,696
Permit fees	\$ 1,800	\$ 3,000	\$ 2,549	\$ 3,000
Capacity charges	\$ 2,425	\$ 2,425	\$ 4,850	\$ 7,275
Building Rental Revenue	\$ 0	\$ 0	\$ 0	\$ 8,000
Interest (non-op)	\$ 63,046	\$ 69,351	\$ 65,470	\$ 28,031
Cost Recovery including payroll	\$ 13,437	\$ 2,000	\$ 9,118	\$ 2,000
Grants - RTS (non-op) and others	\$ 47,330	\$ 40,869	\$ 42,968	\$ 32,226
Interfund transfer 3427	\$ 11,599	\$ 106,387	\$ 16,862	\$ 106,387
Loan repayment from Port Costa	\$ 89,932	\$ 36,474	\$ 0	\$ 76,063
Other - Penalties, pass thru, bonds, etc.	\$ 14,206	\$ 14,082	\$ 9,851	\$ 11,221
Allocation from Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PRELIMINARY (5/12/2020)**

	<u>PY Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	605,792.08	1,171,649.18	900,734.01
Rate Stabilization Reserve	1,822,184.98	2,023,036.24	2,065,647.31
TOTAL OPENING CASH BALANCE	2,427,977.06	3,194,685.42	2,966,381.32
ESTIMATED REVENUES (excl. PCSan Repay & 3427 Trns)	1,989,505.33	1,973,460.23	2,022,857.00
Interdepartment receivable Port Costa Loans	89,931.51	0.00	76,063.00
Const. Fund 3427 Transfer for projects	11,599.31	16,862.03	106,387.00
ESTIMATED O&M OUTLAY EXPENSE	-1,142,554.07	-1,177,121.82	-1,426,308.00
Interdepartment loan to Port Costa (#3)	0.00	-150,000.00	0.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-120,045.24	-815,248.47	-1,131,052.00
Contingency Expense 10% *	0.00	0.00	-142,631.00
Non-Op Expense / Cash Bond Refunds	-26,804.98	-22,544.04	-20,563.00
Transfer to Capital Construction Fund # 3427 **	-34,425.00	-36,850.00	-39,275.00
Transfer from Capital Reserve Fund # 3429	0.00	0.00	0.00
Payroll Liability G/L Adjustment	-498.50	0.00	0.00
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE			
Capital Account Balance in Fund #3426	1,171,649.18	900,734.01	260,061.01
Rate Stabilization Reserve	2,023,036.24	2,065,647.31	2,151,798.31
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***	3,183,086.11	2,966,381.32	2,411,859.32

* Any unused contingency at year-end allocated to Rate Stabilization Reserve

** Includes Clarifier Reserve and Capacity Charges collected

*** Total excluding taxes held in 3240

INVESTMENT ASSETS OUTSIDE FUND 3426 *****

Accrued Debt PCSan Beginning Balance	392,128.36	302,196.85	452,196.85
Interdepartment Loan #3 from CVSAN	0.00	150,000.00	0.00
Loan Prinipal Payments	-89,931.51	0.00	-76,063.00
Accrued Debt PCSan Ending Balance	302,196.85	452,196.85	376,133.85

CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****

Property Taxes Held in 3240 Beginning Balance	47,055.22	39,996.19	43,421.59
Property Taxes Held in 3240 Ending Balance	39,996.19	43,421.59	40,000.00
Difference (increase / decrease)	-7,059.03	3,425.40	-3,421.59

**CROCKETT SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 2020/21 (5/12/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>10-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Prelim</u> <u>Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
GENERAL FUND 3426 - Revenue					
3426i · FUND 3426 CVSAN. Revenue*****					
300 · OPERATING REVENUE					
301.1 · SEWER USE CHARGES - CY **	1,333,295.01	1,328,293.00	1,329,687.00	1,329,687.00	1,423,521.00
301.2 · SEWER USE CHARGES - PY	0.00	0.00	0.00	0.00	0.00
301.3 · SEWER USE CHARGES - C&H **	190,966.95	190,967.00	143,225.20	190,966.95	196,696.00
302 & 306 · PERMIT FEES & MISC. SERVICE F	1,800.00	3,000.00	2,069.00	2,549.00	3,000.00
303 · CONNECTION / CAPACITY CHARGES	2,425.00	2,425.00	4,850.00	4,850.00	7,275.00
304 · BUILDING RENTAL REVENUE	0.00	0.00	0.00	0.00	8,000.00
307 · PENALTIES AND FINES COLLECTED	500.00	1,000.00	74.88	277.88	1,000.00
318 · COST RECOVERY					
318.2 · Abatement Costs	504.06	1,000.00	0.00	0.00	1,000.00
318.1 .3 .6 · C&H reimburse and Other	12,932.50	1,000.00	8,951.62	9,118.28	1,000.00
Total 318 · COST RECOVERY	13,436.56	2,000.00	8,951.62	9,118.28	2,000.00
Total 300 · OPERATING REVENUE	1,542,423.52	1,527,685.00	1,488,857.70	1,537,449.11	1,641,492.00
325 · NON-OPERATING REVENUE					
311 · INTEREST	63,046.28	69,351.00	51,470.28	65,470.28	28,031.00
314 · PROPERTY TAX-transfer from 3240	323,000.00	305,920.00	318,000.00	318,000.00	310,887.00
316 · PAYMENTS PRIVATE SEWER AGRMT	6,722.38	7,682.00	7,662.84	7,662.84	6,221.00
319 · GRANTS / RTS	47,330.00	40,869.00	42,968.00	42,968.00	32,226.00
320 · OTHER NON-OP INCOME / PASSTHRU	2,983.15	2,400.00	910.00	910.00	1,000.00
322 · INTERFUND TRANSFER FROM 3427	11,599.31	106,387.00	16,862.03	16,862.03	106,387.00
325.8 · CONTRACTOR BONDS	4,000.00	3,000.00	1,000.00	1,000.00	3,000.00
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	89,931.51	36,474.00	0.00	0.00	76,063.00
Total 325 · NON-OPERATING REVENUE	548,612.63	572,083.00	438,873.15	452,873.15	563,815.00
Allocation from Rate Stabilization Reserve	0.00	0.00	0.00	0.00	0.00
Interfund G/L non-operating income adj.	0.00	0.00	0.00	0.00	0.00
Total 3426i · FUND 3426 CVSAN. Revenue *****	2,091,036.15	2,099,768.00	1,927,730.85	1,990,322.26	2,205,307.00

**CROCKETT SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 2020/21 (5/12/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>10-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Prelim</u> <u>Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
GENERAL FUND 3426 - Expense					
3426e · FUND 3426 CVSAN. Expense*****					
410 · COLLECTION SYSTEM *****			***** COLLECTION SYSTEM *****		
410.211 · LOAN PRINCIPAL	75,684.46	78,545.00	78,545.40	78,545.40	81,525.00
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHIC	1,881.96	1,000.00	735.45	902.11	1,392.00
410.30 · INSURANCE	32,321.37	35,918.00	34,724.67	34,847.77	37,611.00
410.50 · WEST COUNTY O&M (PS)	26,593.43	40,665.00	32,307.98	38,107.98	40,014.00
410.55 · PROF. SVCS. (Coll.)	7,804.32	12,000.00	3,896.50	3,896.50	6,000.00
410.65 · RENT/LEASE EASEMENTS	2,448.10	2,500.00	2,484.70	2,484.70	2,500.00
410.70 · MAINTENANCE			0.00		
70.1 · Sewers - preventive maint.	83,874.54	86,882.00	78,465.12	91,927.62	96,691.00
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	2,624.76	2,800.00	407.94	2,827.94	3,000.00
Total 410.70 · MAINTENANCE	86,499.30	89,682.00	78,873.06	94,755.56	99,691.00
410.90 · UTILITIES					
90.6 · Autodialer Alarm	0.00	0.00	1,860.36	1,978.44	717.00
90.1 · Electricity	27,943.44	31,016.00	24,872.32	29,621.03	31,102.00
90.2 · Water	926.29	1,134.00	1,562.06	1,751.06	1,486.00
Total 410.90 · UTILITIES	28,869.73	32,150.00	28,294.74	33,350.53	33,305.00
410.95 · OTHER OPERATING (Coll.)					
95.1 · Capital Repl. - Pump Station	2,078.84	30,300.00	0.00	0.00	28,000.00
95.2 · Other Operating Costs + HHW	1,412.00	3,500.00	9,570.00	10,155.00	3,140.00
Total 410.95 · OTHER OPERATING (Coll.)	3,490.84	33,800.00	9,570.00	10,155.00	31,140.00
Total 410 · COLLECTION SYSTEM *****	265,593.51	326,260.00	269,432.50	297,045.55	333,178.00
411 · TREATMENT PLANT *****			***** TREATMENT PLANT *****		
411.50 · C&H - JTP O&M	684,770.52	720,123.00	540,888.55	634,065.41	714,228.00
411.95 · CAPITAL REPLACEMENT (Treat)	20,267.07	11,893.00	6,285.37	8,813.37	11,893.00
Total 411 · TREATMENT PLANT *****	705,037.59	732,016.00	547,173.92	642,878.78	726,121.00
414 · ADMINISTRATIVE *****			***** ADMINSTRATIVE *****		
414.20 · ELECTIONS	1,051.23	0.00	0.00	0.00	1,060.00
414.35 · MEMBERSHIPS	4,680.52	4,800.00	4,650.43	4,750.43	4,800.00
414.40 · OFFICE					
40.1 · Postal	1,523.61	1,400.00	900.55	953.88	1,400.00
40.2 · Supplies	1,842.34	2,017.00	2,076.35	2,366.35	2,209.00
40.3 · Miscellany	1,674.00	1,800.00	859.86	1,159.86	1,800.00
Total 414.40 · OFFICE	5,039.95	5,217.00	3,836.76	4,480.09	5,409.00
414.55 · PROF. SVCS. (Admin.)					
55.7 · Consultants (Appraisal / Financial / RG	0.00	0.00	8,012.01	8,337.01	3,537.00
55.4 · Attorney	5,181.39	6,250.00	10,551.71	14,966.38	12,721.00
55.5 · Auditor	3,799.24	5,655.00	6,270.34	6,270.34	6,584.00
55.6 · Engineer / Consultants (non-Capl)	0.00	50,000.00	6,732.75	6,732.75	22,000.00
Total 414.55 · PROF. SVCS. (Admin.)	8,980.63	61,905.00	31,566.81	36,306.48	44,842.00
414.60 · PRINTING/PUBLISHING	2,038.81	1,800.00	1,072.83	1,672.83	1,800.00

**CROCKETT SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 2020/21 (5/12/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>10-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Prelim</u> <u>Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
414.65 · RENTS & LEASES	2,400.00	3,000.00	3,000.00	3,000.00	30,000.00
414.70 · CAPITAL REPL. (Admin Bld.)	0.00	0.00	0.00	0.00	46,000.00
414.75 · ADMIN BLDG OFFICE OPERATING	0.00	0.00	0.00	325.00	13,236.00
414.80 · VEHICLE / TRAVEL REIMBURSE	682.76	800.00	549.68	683.02	800.00
414.90 · TELEPHONE / INTERNET / CELL	3,369.14	3,500.00	3,034.39	3,617.73	3,600.00
414.94 · SOFTWARE SUBSCRIPTIONS	1,583.57	27,840.00	14,823.42	15,135.42	14,056.00
414.95 · OTHER ADMIN					
95.3 · County & State Charges	6,618.48	6,650.00	6,757.22	6,757.22	7,230.00
95.x · Recoverable exp. (excl. Payroll)	9,052.45	8,000.00	13,249.92	13,291.59	8,000.00
95.9 · Training and Conferences	525.39	1,500.00	1,416.48	1,416.48	1,500.00
95 · SUC Refund and Other Misc.	3,026.15	1,000.00	1,187.79	1,187.79	1,000.00
Total 414.95 · OTHER ADMIN	19,222.47	17,150.00	22,611.41	22,653.08	17,730.00
Total 414 · ADMINISTRATIVE *****	49,049.08	126,012.00	85,145.73	92,624.08	183,333.00
Total 3426e · SUB-TOTAL O&M Expense*****	1,019,680.18	1,184,288.00	901,752.15	1,032,548.41	1,242,632.00
6560 · PAYROLL EXPENSES *****					
CVSan - O&M SALARY/BENEFITS					
General Manager / Dept. Manager	59,822.16	67,737.00	54,008.52	64,519.70	69,681.00
Asst. Department Manager	48,882.10	56,216.00	44,347.49	54,260.31	55,888.00
Assistant District Secretary	7,141.19	9,538.00	8,578.22	11,035.64	12,139.00
Other hourly employees	632.28	3,000.00	6,399.87	6,399.87	37,560.00
Total CVSan O&M SALARY/BENEFITS	116,477.73	136,491.00	113,334.10	136,215.52	175,268.00
Other Payroll (CalPER Unfnd/LTD/WC prem)	6,396.16	100.00	8,157.89	8,357.89	8,408.00
Total 6560 · PAYROLL O&M EXPENSES *****	122,873.89	136,591.00	121,491.99	144,573.41	183,676.00
Total O&M Expense	1,142,554.07	1,320,879.00	1,023,244.14	1,177,121.82	1,426,308.00
Net Ordinary O&M Revenue	399,869.45	206,806.00	465,613.56	360,327.29	215,184.00
411.99 Other Non-Op Interfund trsfr to 3427	2,425.00	8,084.00	4,850.00	4,850.00	7,275.00
423.1 Loan Interest Non-Op Expense	23,404.98	20,544.00	20,544.04	20,544.04	17,563.00
423 Non-Op Expense Other / Cash Bond Refund	3,400.00	3,000.00	1,000.00	2,000.00	3,000.00
Contingency Expense 10%		132,088.00			142,631.00
111 Capital Project Funding Additional Allocation		391,122.00			745,555.00
<i>Actual spent on Capital Projects</i>	120,045.24		747,980.29	815,248.47	
411.98 Trnsfr to 3427 for 3rd-clarifier capx reser	32,000.00		32,000.00	32,000.00	
Interdepartment loan to Port Costa (#3)	0.00	0.00	0.00	150,000.00	
Payroll Liability G/L Adjustment	498.50	0.00	0.00	0.00	0.00
TOTAL EXPENSE (w/ Capital Alloc. & Contingency)	1,324,327.79	1,875,717.00	1,829,618.47	2,201,764.33	2,342,332.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PRELIMINARY (5/12/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Estimated Yearly Totals</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****				
Opening Cash Balance	871,741.96	913,864.84	913,864.84	954,943.48
Interest (non-operating)	19,384.19	21,322.13	21,164.67	10,582.00
Connection Fees / Capacity Charges *	2,425.00	8,084.00	4,850.00	7,275.00
Misc. Fees	0.00	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00	0.00
Investment Fees	-87.00	-88.00	-74.00	-80.00
Transfer for JTP Plant Cap Impr.	-11,599.31	-106,387.00	-16,862.03	-106,387.00
Transfer for PS & collec sewer Cap Impr.	0.00	0.00	0.00	0.00
Interfund Transfers - to JTP CapX Reserves *	32,000.00	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	913,864.84	868,795.97	954,943.48	898,333.48

CAPITAL RESERVE FUND 3429: BUDGET DETAIL *****

Opening Cash Balance	67,924.25	69,450.66	69,450.66	71,118.35
Loans	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00
Interest (non-operating)	1,534.41	1,841.31	1,675.69	1,508.00
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-8.00	-8.00	-8.00	-8.00
Interfund Transfers	0.00	0.00	0.00	0.00
YEAR-END BALANCE	69,450.66	71,283.97	71,118.35	72,618.35

* JTP Capital Improvement Reserve Breakdown

	<u>Balance Carried Forward</u>	<u>Allocated in FY 20/21</u>	<u>Ending Reserve Balance June 30, 2021</u>	<u>Est. District Share of Project Costs</u>
Third Clarifier (Polishing) Reserve	288,000.00	0.00	288,000.00	324,363.00
Diffuser Membranes #1, #2, #3	96,000.00	32,000.00	128,000.00	141,596.00
TOTAL	384,000.00		416,000.00	465,959.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PRELIMINARY (5/12/2020)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Estimated Spending</u>	<u>Estimated Balance</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>June 30, 2020</u>
CAPITAL BUDGET DETAIL *****				
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	665,681.50	345,241.00	790,193.69	220,728.81
Pump Station	593,679.88	0.00	7,064.78	586,615.10
Treatment Plant	101,424.47	5,456.00	16,862.03	90,018.44
JTP Cap Reserve to Fund 3427	0.00	32,000.00	32,000.00	0.00
Equipment	-3,925.37	8,425.00	1,127.97	3,371.66
Other	0.00	0.00	0.00	0.00
TOTAL	<u>1,356,860.48</u>	<u>391,122.00</u>	<u>847,248.47</u>	<u>900,734.01</u>

* Interest on long-term project loans must be counted as No-Operating Expense per SCO.

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Prelim Budget Allocation</u>
	<u>FY 20/21</u>	<u>FY 20/21</u>		<u>FY 20/21</u>
Capital Projects Cost Centers	-	+	<i>Contingency **</i>	=
Sewer Projects	220,728.81	784,865.00	10%	620,550.00
Pump Station	586,615.10	162,800.00	10%	0.00
Treatment Plant	90,018.44	106,387.00	10%	18,005.00
JTP Cap Reserve *	0.00	32,000.00		32,000.00
Equipment	3,371.66	2,000.00		0.00
Admin Bldg.	0.00	75,000.00		75,000.00
TOTAL	<u>900,734.01</u>	<u>1,163,052.00</u>		<u>745,555.00</u>

* \$32K allocation to JTP large cap reserve for projects such as CapX Clarifier, Polishing Clarifier, Diffuser Membranes

** Capital Replacements are included in O&M Budget and not Capital Budget, 10% contingency on allocation

*** State Revolving Fund (SFR) Loan identified as funding source for collection system projects

Capital Projects for FY 2020/21 *PRELIM (5/12/20)*

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS		CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
Planned projects funding		\$253,860.00	#3426
Prior uncompleted projects		\$343,500.00	Reserves
Emergency projects / unidentified		\$95,000.00	Reserves
TV inspection program		\$23,000.00	#3426
Flow metering		\$1,500.00	#3426
Staff salary & benefits		\$12,939.00	#3426
Capital project contracted oversight		<u>\$55,066.00</u>	#3426
	TOTAL	<u>\$784,865.00</u>	
EQUIPMENT		CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING SOURCE
Safety equipment and tools		\$1,000.00	#3426
Office equipment		<u>\$1,000.00</u>	#3426
	TOTAL	<u>\$2,000.00</u>	
ADMINISTRATION BUILDING	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING SOURCE
Flat roof and gutter repair	\$21,000.00		#3426
Moisture damage mitigation and drainage imp		\$45,000.00	#3426
Apartment cosmetic - flooring, paint, misc.	\$20,000.00		#3426
Garage Roof Replacement		\$30,000.00	#3426
Admin office prep	<u>\$5,000.00</u>		#3426
	TOTAL	<u>\$75,000.00</u>	

Capital Projects for FY 2020/21 PRELIMINARY (5/12/2020)

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
MCC Phase 1 - Parts, Phase 2 install in Jul-Aug 2021		\$150,000.00	#3426/Reserve
Improve ventilation of wet well (additional. vent fans)		\$3,300.00	Reserve
Loring Power Generator Package		\$9,500.00	Reserve
Rebuild Air Compressor and motor 1 & 2	\$12,000.00		
Rebuild of Grit Pump No. 1	\$13,000.00		
Rebuild/replace/modify Pump No. 5 air vent syst€	\$3,000.00		
TOTAL	\$28,000.00	\$162,800.00	

TREATMENT PLANT

	CAPITAL REPLACEMENTS	CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING
Replace DAF air compressor	\$3,370.00		
Install french drain south of reactors	\$5,055.00		
New wires from control room tp reactor pump	\$940.00		
Miscellaneous projects - cap replacement	\$2,528.00		
Replace influent pumps, impellers, etc.		\$8,425.00	Fund 3427 *
Replace sewer liner		\$13,712.00	Fund 3427
Overhaul DAF #1		\$84,250.00	Fund 3427
Trns to JTP Cap. Reserve - diffusers/3rd clarifier		\$32,000.00	#3426
TOTAL	\$11,893	\$138,387.00	