

# ***CROCKETT SANITARY COMMISSION***

Budget and Finance Committee  
Agenda for Tuesday, May 22, 2023

TIME: 3:00 PM

PLACE: 1 Rolph Park Drive

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## CALL TO ORDER:

## PUBLIC COMMENTS:

## ITEMS FOR CONSIDERATION:

1. Receive and discuss 10-month budget report.
2. Report on other issues of concern related to budget and finance of the District.

## ADJOURNMENT:

You will find the Minutes of this meeting posted on our website at [www.town.crockett.ca.us](http://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.*

**FY 2022-23 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 10 Month report**

	PY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual	Approved	10-month	Proposed
<b>Collection System</b>				
Loan Principal	\$ 87,580	\$ 86,680	\$ 81,970	\$ 81,970
Gas, Fuel, Vehicle (District owned)	\$ 601	\$ 300	\$ 137	\$ 550
Insurance (Property and Liability)	\$ 29,592	\$ 44,712	\$ 5,565	\$ 43,357
West County O&M Pump Station	\$ 43,306	\$ 47,637	\$ 34,666	\$ 38,133
Prof. Services (Collection Sys) Non WCWD	\$ 9,390	\$ 10,141	\$ 15,578	\$ 16,824
Rent/Lease Easements	\$ 13,708	\$ 14,804	\$ 3,003	\$ 3,244
Maintenance (CSO)	\$ 120,786	\$ 130,257	\$ 266,159	\$ 277,127
Utilities	\$ 48,023	\$ 55,164	\$ 58,700	\$ 64,626
Cap. Replacement (O&M) Pump Station	\$ 3,047	\$ 55,000	\$ 20,128	\$ 37,564
Other (Security, Hardware, waste)	\$ 338	\$ 2,827	\$ 4,157	\$ 4,222
<b>Total Collection System</b>	<b>\$ 356,371</b>	<b>\$ 447,522</b>	<b>\$ 490,065</b>	<b>\$ 567,618</b>
<b>Treatment Plant</b>				
JTP Operations & Maint - C&H	\$ 55,211	\$ 1,176,594	\$ 0	\$ 765,331
Capital Replacement (O&M) JTP	\$ 0	\$ 11,893	\$ 0	\$ 11,893
<b>Total Treatment Plant</b>	<b>\$ 55,211</b>	<b>\$ 1,188,487</b>	<b>\$ 0</b>	<b>\$ 777,224</b>
<b>Administrative</b>				
Elections	\$ 0	\$ 0	\$ 0	\$ 0
Membership	\$ 2,824	\$ 5,026	\$ 713	\$ 4,567
Office - Supplies/Postal/Misc.	\$ 2,704	\$ 6,111	\$ 940	\$ 4,382
Professional Services (Admin)	\$ 29,209	\$ 44,493	\$ 74,361	\$ 59,091
Printing / Publishing	\$ 415	\$ 1,800	\$ 706	\$ 1,800
Office & Meeting Space	\$ 43,226	\$ 32,713	\$ 32,713	\$ 33,000
Capital Replacement (New Office)	\$ 2,100	\$ 22,335	\$ 0	\$ 0
New Office Occupancy	\$ 329	\$ 20,082	\$ 19,311	\$ 20,082
Travel/Meetings/Vehicle	\$ 200	\$ 548	\$ 23	\$ 873
Utilities (phone and internet)	\$ 4,363	\$ 5,018	\$ 954	\$ 3,331
Software subscriptions	\$ 5,049	\$ 18,687	\$ 815	\$ 14,920
County & State Charges	\$ 9,473	\$ 10,135	\$ 5,482	\$ 7,769
Recoverable Expenses / Other Misc.	\$ 1,542	\$ 9,226	\$ 14,348	\$ 8,784
Training and Conferences	\$ 760	\$ 1,500	\$ 0	\$ 1,500
<b>Sub-Total Administrative</b>	<b>\$ 102,194</b>	<b>\$ 177,674</b>	<b>\$ 150,365</b>	<b>\$ 160,100</b>
Salaries and Benefits (O&M)	\$ 290,262	\$ 309,164	\$ 232,695	\$ 272,679
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 736	\$ 13,408	\$ 10,688	\$ 13,408
<b>Total Administrative</b>	<b>\$ 393,192</b>	<b>\$ 500,245</b>	<b>\$ 393,748</b>	<b>\$ 446,187</b>
<b>Fixed Assets</b>				
Capital Projects Allocation	\$ 765,430	\$ 886,323	\$ 567,132	\$ 886,323
423 Other Non-Op Interfund trsfr to 3427	\$ 2,425	\$ 7,275	\$ 0	\$ 7,275
<b>Total Fixed Assets</b>	<b>\$ 767,855</b>	<b>\$ 893,598</b>	<b>\$ 567,132</b>	<b>\$ 893,598</b>
Intertund loan to Maintenance Dept.	\$ 0	\$ 100,000	\$ 0	\$ 0
Non-operation expenses	\$ 10,122	\$ 12,022	\$ 15,223	\$ 15,564
Contingency Expense 10%	\$ 0	\$ 213,625	\$ 0	\$ 179,103
Payroll Liability G/L Adjustment	\$ 15,263	\$ 0	\$ 0	\$ 0
<b>Total Expenditures</b>	<b>\$ 1,598,014</b>	<b>\$ 3,355,499</b>	<b>\$ 1,466,169</b>	<b>\$ 2,879,294</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>\$ 3,355,499</b>	<b>\$</b>	<b>\$ 2,879,294</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,879,135</b>	<b>\$ 2,716,336</b>	<b>\$ 1,241,571</b>	<b>\$ 2,659,898</b>
Property Tax	\$ 310,985	\$ 320,985	\$ 300,985	\$ 320,985
Sewer Use Charges	\$ 1,414,081	\$ 1,556,428	\$ 862,708	\$ 1,544,428
Sewer Use Charges - C&H	\$ 49,174	\$ 398,392	\$ 0	\$ 0
Permit fees	\$ 1,920	\$ 1,760	\$ 630	\$ 1,312
Capacity charges	\$ 2,425	\$ 7,275	\$ 0	\$ 7,275
Interest (non-op)	\$ 15,970	\$ 20,749	\$ 36,445	\$ 47,374
Cost Recovery	\$ 750	\$ 12,000	\$ 155	\$ 2,276
Grants - RTS (non-op) and others	\$ 36,406	\$ 12,213	\$ 0	\$ 12,213
Interfund transfer 3427	\$ 0	\$ 206,387	\$ 0	\$ 681,387
Loan repayment from Port Costa	\$ 38,560	\$ 39,648	\$ 39,648	\$ 39,648
Other - Penalties, pass thru, bonds, etc.	\$ 8,863	\$ 28,500	\$ 1,000	\$ 3,000
Allocation from Rate Stabilization Reserve	\$ 0	\$ 112,000	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT  
PROPOSED BUDGET FY 2023/24**

	<u>PY Actual</u>	<u>Estimated</u>	<u>Proposed Budget</u>
	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
<b>GENERAL FUND 3426: CASH BUDGET DETAIL *****</b>			
<b>Opening Cash Balance</b>			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	1,459,830.20	1,459,830.20	755,582.92
Rate Stabilization Reserve	2,132,624.22	2,438,324.50	2,968,568.72
<b>TOTAL OPENING CASH BALANCE</b>	<b>3,592,454.42</b>	<b>3,898,154.70</b>	<b>3,724,151.64</b>
<b>ESTIMATED REVENUES (excl. PCSan Repay &amp; 3427 Trms)</b>	1,840,574.42	1,252,517.86	2,045,301.48
Interdepartment receivable Port Costa Loans	38,560.40	39,647.70	39,647.70
Const. Fund 3427 Transfer for projects	0.00	0.00	681,387.00
<b>ESTIMATED O&amp;M OUTLAY EXPENSE</b>	<b>-804,773.74</b>	<b>-883,813.59</b>	<b>-1,791,028.60</b>
Interdepartment loan for 1 Rolph Park Dr.	0.00	0.00	0.00
<b>ESTIMATED CAPITAL OUTLAY EXPENSE</b>	<b>-701,430.43</b>	<b>-535,132.15</b>	<b>-1,045,187.00</b>
Contingency Expense 10% *	0.00	0.00	-179,102.86
Non-Op Expense / Cash Bond Refunds	-10,121.51	-15,222.88	-22,839.41
Transfer to Capital Construction Fund # 3427 **	-56,425.00	-32,000.00	-39,275.00
Transfer to Capital Reserve Fund # 3429	0.00	0.00	0.00
Payroll Liability G/L Adjustment	-683.86	0.00	0.00
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE</b>			
Capital Account Balance in Fund #3426	1,459,830.20	755,582.92	483,247.67
Rate Stabilization Reserve	2,438,324.50	2,968,568.72	3,108,910.14
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***</b>	<b>3,898,154.70</b>	<b>3,724,151.64</b>	<b>3,413,054.95</b>
		<u>3,724,151.64</u>	<u>3,592,157.81</u>

\* 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	302,196.85	378,219.98	339,659.68
Interdepartment Loan #3 from CVSAN	150,000.00	0.00	0.00
Loan Prinipal Payments	-73,976.87	-38,560.30	-39,647.70
<b>Accrued Debt PCSan Ending Balance</b>	<b>378,219.98</b>	<b>339,659.68</b>	<b>300,011.98</b>

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

Property Taxes Held in 3240 Beginning Balance	30,084.10	67,100.45	88,906.36
Property Taxes Held in 3240 Ending Balance	67,100.45	88,906.36	10,000.00
<b>Difference (increase / decrease)</b>	<b>37,016.35</b>	<b>21,805.91</b>	<b>-78,906.36</b>

**CROCKETT SANITARY DEPARTMENT**  
**10-Month BUDGET FY 2022/23 (5/20/23)**

	Actual	Adopted Budget	10 Month Projections	EOY Estimates
	FY 21/22	FY 22/23	FY 22/23	FY 22/23
<b>GENERAL FUND 3426 - Revenue</b>				
<b>3426i · FUND 3426 CVSAN. Revenue*****</b>				
<b>300 · OPERATING REVENUE</b>				
301.1 · SEWER USE CHARGES - CY **	\$ 1,414,171	\$ 1,556,428	862,708	1,544,428
301.2 · SEWER USE CHARGES - PY	\$ 98,348	\$ 5,000	0	0
301.3 · SEWER USE CHARGES - C&H **	\$ 196,696	\$ 393,392	0	0
302 & 306 · PERMIT FEES & MISC. SERVICE FE	\$ 1,994	\$ 1,760	630	1,312
303 · CONNECTION / CAPACITY CHARGES	\$ 4,850	\$ 7,275	0	7,275
307 · PENALTIES AND FINES COLLECTED	\$ 500	\$ 500	0	0
<b>318 · COST RECOVERY</b>				
318.2 · Abatement Costs	\$ 500	\$ 5,000	0	0
318.1 .3 .6 · C&H & Vendor Reimburse	\$ 16,000	\$ 7,000	155	2,276
<b>Total 318 · COST RECOVERY</b>	<b>\$ 16,500</b>	<b>\$ 12,000</b>	<b>155</b>	<b>2,276</b>
<b>Total 300 · OPERATING REVENUE</b>	<b>\$ 1,759,059</b>	<b>\$ 1,976,355</b>	<b>863,493</b>	<b>1,572,091</b>
<b>325 · NON-OPERATING REVENUE</b>				
311 · INTEREST	\$ 49,426	\$ 20,749	36,445	47,374
314 · PROPERTY TAX-transfer from 3240	\$ 310,985	\$ 320,985	300,985	320,985
316 · PAYMENTS PRIVATE SEWER AGRMT	\$ 5,000	\$ 5,000	0	0
319 · GRANTS / RTS	\$ 31,500	\$ 12,213	0	12,213
320 · OTHER NON-OP INCOME / PASSTHRU	\$ 2,000	\$ 15,000	0	1,000
322 · INTERFUND TRANSFER FROM 3427	\$ 256,387	\$ 206,387	0	681,387
325.8 · CONTRACTOR BONDS	\$ 6,000	\$ 8,000	1,000	2,000
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	\$ 42,681	\$ 39,648	39,648	39,648
<b>Total 325 · NON-OPERATING REVENUE</b>	<b>\$ 703,979</b>	<b>\$ 627,982</b>	<b>378,078</b>	<b>1,104,607</b>
Allocation from Rate Stabilization Reserve	\$ -	\$ 112,000	0	0
Interfund G/L non-operating income adj.	\$ -	\$ 50,000	50,595	50,595
<b>Total 3426i · FUND 3426 CVSAN. Revenue *****</b>	<b>\$ 2,463,038</b>	<b>\$ 2,766,336</b>	<b>1,282,166</b>	<b>2,727,292</b>

**GENERAL FUND 3426 - Expense**

**3426e · FUND 3426 CVSAN. Expense\*\*\*\*\***

**CROCKETT SANITARY DEPARTMENT**  
**10-Month BUDGET FY 2022/23 (5/20/23)**

	Actual	Adopted Budget	10 Month Projections	EOY Estimates
	FY 21/22	FY 22/23	FY 22/23	FY 22/23
<b>410 · COLLECTION SYSTEM *****</b>	<b>***** COLLECTION SYSTEM *****</b>			
410.211 · LOAN PRINCIPAL	86,680	86,680	81,970	81,970
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHICLE)	726	300	137	550
410.30 · INSURANCE (prop.&liab.)	71,843	44,712	5,565	43,367
410.50 · O&M (Pump Station)	47,471	47,637	34,666	38,133
410.55 · PROF. SVCS. (Coll.)	20,103	10,141	15,578	16,824
410.65 · RENT/LEASE EASEMENTS	2,724	14,804	3,003	3,244
410.70 · MAINTENANCE				
70.1 · Sewers - preventive maint.	125,610	120,062	250,111	260,115
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	4,037	10,195	16,049	17,012
<b>Total 410.70 · MAINTENANCE</b>	<b>129,647</b>	<b>130,257</b>	<b>266,159</b>	<b>277,127</b>
410.90 · UTILITIES				
90.6 · Autodialer Alarm	1,062	2,945	2,127	2,793
90.1 · Electricity	37,160	45,671	36,722	40,394
90.2 · Water	2,901	6,548	19,851	21,440
<b>Total 410.90 · UTILITIES</b>	<b>41,123</b>	<b>55,164</b>	<b>58,700</b>	<b>64,626</b>
410.95 · OTHER OPERATING (Coll.)				
95.1 · Capital Repl. - Pump Station	47,300	55,000	20,128	37,564
95.2 · Other Operating Costs + HHW	5,315	2,827	4,157	4,222
<b>Total 410.95 · OTHER OPERATING (Coll.)</b>	<b>52,615</b>	<b>57,827</b>	<b>24,285</b>	<b>41,786</b>
<b>Total 410 · COLLECTION SYSTEM *****</b>	<b>452,931</b>	<b>447,522</b>	<b>490,065</b>	<b>567,618</b>
<b>411 · TREATMENT PLANT *****</b>	<b>***** TREATMENT PLANT *****</b>			
411.50 · C&H - JTP O&M	\$ 639,165	1,176,594	0	765,331
411.95 · CAPITAL REPLACEMENT (Treat)	\$ 11,893	11,893	0	11,893
<b>Total 411 · TREATMENT PLANT *****</b>	<b>\$ 651,058</b>	<b>1,188,487</b>	<b>0</b>	<b>777,224</b>
<b>414 · ADMINISTRATIVE *****</b>	<b>***** ADMINSTRATIVE *****</b>			
414.20 · ELECTIONS	\$ -	0	0	0
414.35 · MEMBERSHIPS	\$ 4,800	5,026	713	4,567
414.40 · OFFICE				
40.1 · Postal	\$ 1,400	1,400	215	1,000
40.2 · Supplies	\$ 3,019	3,019	642	2,227
40.3 · Miscellany	\$ 1,692	1,692	82	1,155
<b>Total 414.40 · OFFICE</b>	<b>\$ 6,111</b>	<b>6,111</b>	<b>940</b>	<b>4,382</b>
414.55 · PROF. SVCS. (Admin.)				
55.7 · Consultants	\$ 5,409	5,409	7,537	8,140
55.4 · Attorney	\$ 13,287	19,910	59,135	39,832
55.5 · Auditor	\$ 8,608	8,608	7,689	8,302
55.6 · Engineer / Consultants (non-Capl)	\$ 10,566	10,566	0	2,818
<b>Total 414.55 · PROF. SVCS. (Admin.)</b>	<b>\$ 37,870</b>	<b>44,493</b>	<b>74,361</b>	<b>59,091</b>
414.60 · PRINTING/PUBLISHING	\$ 1,800	1,800	706	1,800
414.65 · RENTS & LEASES (loan share)	\$ 32,713	32,713	32,713	33,000
414.70 · CAPITAL REPL. (Admin Bid.)	\$ 22,335	22,335	0	0
414.75 · ADMIN BLDG OFFICE OPERATING	\$ 20,082	20,082	19,311	20,082

**CROCKETT SANITARY DEPARTMENT**  
**10-Month BUDGET FY 2022/23 (5/20/23)**

	Actual	Adopted Budget	10 Month Projections	EOY Estimates
	FY 21/22	FY 22/23	FY 22/23	FY 22/23
<b>414.80 · VEHICLE / TRAVEL REIMBURSE</b>	\$ 548	548	23	873
<b>414.90 · TELEPHONE / INTERNET / CELL</b>	\$ 2,522	5,018	954	3,331
<b>414.94 · SOFTWARE SUBSCRIPTIONS</b>	\$ 18,687	18,687	815	14,920
<b>414.95 · OTHER ADMIN</b>				
<b>95.3 · County &amp; State Charges</b>	\$ 6,167	10,135	5,482	7,769
<b>95.x · Recoverable exp. (excl. Payroll)</b>	\$ 8,226	8,226	6,900	7,784
<b>95.9 · Training and Conferences</b>	\$ 1,500	1,500	0	1,500
<b>95 · SUC Refund, COVID-19, and Other Misc.</b>	\$ 1,000	1,000	7,448	1,000
<b>Total 414.95 · OTHER ADMIN</b>	\$ 16,893	20,861	19,830	18,053
<b>Total 414 · ADMINISTRATIVE *****</b>	\$ 164,361	177,674	150,365	160,100
<b>Total 3426e · SUB-TOTAL O&amp;M Expense*****</b>	\$ 1,268,350	1,813,683	640,430	1,504,942
<b>6560 · PAYROLL EXPENSES *****</b>				
<b>CVSan - O&amp;M SALARY/BENEFITS</b>				
<b>General Manager (GM)</b>	\$ 70,000	112,812	92,764	111,317
<b>Department Manager (JB)</b>	\$ 72,000	94,941	82,912	95,544
<b>Administrative Services Manager (VG)</b>	\$ 70,000	51,861	44,901	50,065
<b>Assistant District Secretary (SW)</b>	\$ 28,000	39,549	12,118	15,753
<b>Other hrly employees</b>	\$ 140,000	10,000	0	0
<b>Total CVSan O&amp;M SALARY/BENEFITS</b>	\$ 240,000	309,164	232,695	272,679
<b>Other Payroll (CalPER Unfnd/LTD/WC prem)</b>	\$ 8,408	13,408	10,688	13,408
<b>Total 6560 · PAYROLL O&amp;M EXPENSES *****</b>	\$ 248,408	322,572	243,383	286,087
<b>Total O&amp;M Expense</b>	\$ 1,516,758	2,136,254	883,814	1,791,029
<b>Net Ordinary O&amp;M Revenue</b>	\$ 242,301	-159,900	-20,320	-218,938
<b>411.99 Other Non-Op Interfund trsfr to 3427</b>	4,850	7,275	0	7,275
<b>423.1 Loan Interest Non-Op Expense</b>	10,022	10,022	14,223	12,564
<b>423 Non-Op Expense Other / Cash Bond Refunds</b>	3,000	2,000	1,000	3,000
<b>Contingency Expense 10%</b>	151,675	213,625		179,103
<b>111 Capital Project Funding Additional Allocation</b>	61,183	886,323		886,323
<b>Actual spent on Capital Projects</b>			535,132	587,950
<b>411.98 Trnsfr to 3427 for 3rd-clarifier capx reserv</b>	32,000	32,000	32,000	32,000
<b>Interdepartment loan for 1 Rolph Park Dr.</b>		100,000	0	0
<b>Payroll Liability G/L Adjustment</b>	-	0	0	
<b>TOTAL EXPENSE (w/ Capital Alloc. &amp; Contingency)</b>	1,779,488	3,387,499	1,466,169	3,320,140