

CROCKETT COMMUNITY SERVICES DISTRICT FY 2016/17 BUDGET

FINAL ADOPTED (6/23/2016)

	BUDGET 2015/16	ACTUAL YEAR-END 2015/16	ADOPTED BUDGET 2016/17
Revenue			
CCSD Administration ⁽¹⁾	\$ -	\$ 29,579	\$ -
Crockett Sanitary Dept. ^{(2) (3)}	\$ 1,823,911	\$ 1,847,551	\$ 1,935,150
Receivable PC Loan ⁽³⁾	\$ 57,180	\$ 54,458	\$ 88,012
Port Costa Sanitary Dept.	\$ 227,171	\$ 252,914	\$ 244,194
Recreation Dept.	\$ 699,689	\$ 616,485	\$ 703,845
Maintenance Dept.	\$ 30,015	\$ 31,483	\$ 33,575
Total Revenue	\$ 2,780,786	\$ 2,832,470	\$ 3,004,776
Expenses			
CCSD Administration ⁽¹⁾	\$ 8,867	\$ -	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,872,671	\$ 1,358,992	\$ 1,880,689
Payoff PC WestA Loan	\$ -	\$ 381,493	\$ -
Port Costa Sanitary Dept. ⁽³⁾	\$ 252,078	\$ 271,975	\$ 311,591
Recreation Dept.	\$ 699,689	\$ 488,667	\$ 703,845
Maintenance Dept.	\$ 9,942	\$ 8,270	\$ 6,698
Total Expense	\$ 2,843,247	\$ 2,509,397	\$ 2,902,823
Net Increase (Decrease) in Cash ⁽³⁾	\$ (5,281)	\$ 323,073	\$ 101,953
Fund Balance, beginning	\$ 3,076,853	\$ 3,076,853	\$ 3,399,926
Fund Balance, end of year	\$ 3,071,572	\$ 3,399,926	\$ 3,501,879

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

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

(3) Non-operation loan and repayment from Port Costa Sanitary Dept. separated from CVSAN. Loan repayment originally in FY 15/16 budget but moved to long-term liability.

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2015

FY 2016-17 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 FINAL ADOPTED 6/23/2016

	<u>PY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>
	<u>Actual</u>	<u>Approved</u>	<u>Actual Year End</u>	<u>Adopted</u>
Collection System				
Loan Principal	\$ 65,327	\$ 67,763	\$ 67,763	\$ 70,298
Gas, Fuel, Vehicle (District owned)	\$ 865	\$ 800	\$ 1,112	\$ 1,000
Insurance	\$ 32,529	\$ 34,806	\$ 30,836	\$ 35,014
West County O&M	\$ 32,164	\$ 54,000	\$ 51,492	\$ 54,462
Professional Services (Collec Sys)	\$ 4,633	\$ 5,000	\$ 11,793	\$ 8,000
Rent/Lease Easements	\$ 2,310	\$ 2,320	\$ 2,310	\$ 2,350
Maintenance	\$ 86,221	\$ 102,204	\$ 96,110	\$ 107,616
Utilities	\$ 31,945	\$ 32,784	\$ 23,608	\$ 23,910
Cap. Replacement (O&M) Pump Station	\$ 12,135	\$ 27,000	\$ 40,921	\$ 32,000
Other	\$ 7,624	\$ 7,200	\$ 6,122	\$ 7,320
Total Collection System	\$ 275,754	\$ 333,877	\$ 332,066	\$ 341,970
Treatment Plant				
JTP Operations & Maint - C&H	\$ 668,588	\$ 691,831	\$ 555,458	\$ 671,360
Capital Replacement (O&M) JTP	\$ 17,931	\$ 107,420	\$ 15,377	\$ 92,312
Total Treatment Plant	\$ 686,519	\$ 799,251	\$ 570,835	\$ 763,672
Administrative				
Elections	\$ 188	\$ 0	\$ 0	\$ 1,806
Membership	\$ 4,240	\$ 9,015	\$ 11,392	\$ 9,566
Office - Supplies/Postal/Misc.	\$ 4,798	\$ 6,600	\$ 4,483	\$ 5,654
Professional Services (Admin)	\$ 17,580	\$ 32,300	\$ 8,212	\$ 22,500
Printing / Publishing	\$ 362	\$ 600	\$ 480	\$ 481
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Travel/Meetings/Vehicle	\$ 145	\$ 300	\$ 252	\$ 300
Telephone and Internet	\$ 2,509	\$ 2,763	\$ 2,919	\$ 3,388
County & State Charges	\$ 5,340	\$ 5,443	\$ 6,298	\$ 6,550
Recoverable Expenses (non-payroll)	\$ 16,084	\$ 12,785	\$ 9,603	\$ 6,411
Training and Conferences	\$ 299	\$ 2,000	\$ 340	\$ 2,800
Sub-Total Administrative	\$ 53,945	\$ 74,206	\$ 46,380	\$ 61,856
Salaries and Benefits (O&M)	\$ 121,319	\$ 119,834	\$ 110,597	\$ 125,380
Recoverable Payroll (REC/PC/MAINT)	\$ 33,728	\$ 31,537	\$ 27,053	\$ 35,021
Other Payroll Exp. (WC liab premiums etc.)	\$ 796	\$ 0	\$ 829	\$ 300
Total Administrative	\$ 209,788	\$ 225,577	\$ 184,859	\$ 222,557
Fixed Assets				
Capital Projects Allocation	\$ 275,042	\$ 371,616	\$ 250,644	\$ 236,245
423 Other Non-Op Interfund trsfr to 3427	\$ 2,425	\$ 6,467	\$ 2,425	\$ 6,467
Total Fixed Assets	\$ 277,467	\$ 378,083	\$ 253,069	\$ 242,712
Allocation to rate stablization reserve	\$ 0	\$ 0	\$ 0	\$ 142,664
Interfund G/L non-operation expense	\$ 0	\$ 0	\$ 180	\$ 0
Contingency Reserve	\$ 0	\$ 135,871	\$ 0	\$ 132,820
Total Expenditures	\$ 1,460,246	\$ 1,872,659	\$ 1,355,002	\$ 1,846,395
TOTAL APPROPRIATIONS	\$	\$ 1,872,659	\$	\$ 1,846,395
TOTAL REVENUES	\$ 1,730,859	\$ 1,815,479	\$ 1,810,238	\$ 1,892,967
Property Tax	\$ 220,000	\$ 231,710	\$ 260,000	\$ 262,621
Sewer Use Charges	\$ 1,201,553	\$ 1,248,464	\$ 1,239,193	\$ 1,277,573
Sewer Use Charges - C&H	\$ 175,051	\$ 180,302	\$ 180,302	\$ 185,404
Permit fees	\$ 3,155	\$ 3,120	\$ 2,130	\$ 2,370
Capacity charges	\$ 0	\$ 6,467	\$ 2,425	\$ 6,467
Interest (non-op)	\$ 2,729	\$ 2,983	\$ 7,802	\$ 13,532
Cost Recovery including payroll	\$ 42,510	\$ 46,076	\$ 28,157	\$ 40,016
Grants - RTS (non-op) and others	\$ 75,143	\$ 76,646	\$ 72,259	\$ 70,704
Interfund transfer 3427	\$ 0	\$ 19,711	\$ 3,976	\$ 34,280
Interfund G/L non-operation revenue	\$ 10,719	\$ 0	\$ 13,993	\$ 0
NON-OPERATION PCSAN LOANS				
Interfund loan to Port Costa	\$ 0	\$ 0	\$ 381,493	\$ 0
Loan repayment from Port Costa	\$ 57,780	\$ 57,180	\$ 54,458	\$ 88,012

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2016/17 FINAL ADOPTED (6/23/16)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Actual Yearly Totals</u>	<u>Adopted Budget</u>
	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****				
Opening Cash Balance	740,544.71	776,759.12	776,759.12	809,848.62
Interest (non-operating)	1,797.41	1,800.00	2,650.35	3,408.00
Capacity Charges	2,425.00	6,467.00	2,425.00	6,467.00
Misc. Fees	0.00	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00	0.00
Investment Fees	-8.00	-8.00	-10.00	-10.00
Transfer for Treatment Plant Cap Impr.	0.00	-19,711.00	-3,975.85	-34,280.00
Interfund Transfers - Clarifier Reserve	32,000.00	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	<u>776,759.12</u>	<u>797,307.12</u>	<u>809,848.62</u>	<u>817,433.62</u>

CAPITAL RESERVE FUND 3429: BUDGET DETAIL *****				
Opening Cash Balance	66,318.16	66,475.60	66,475.60	66,709.65
Loans	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00
Interest (non-operating)	161.44	165.00	238.05	308.00
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-4.00	-4.00
Interfund Transfers	0.00	0.00	0.00	0.00
YEAR-END BALANCE	<u>66,475.60</u>	<u>66,636.60</u>	<u>66,709.65</u>	<u>67,013.65</u>

FY 2016-17 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 FINAL ADOPTED 6/23/2016

	FY 2015-16 Approved	FY 2015-16 Actual Year End	FY 2016-17 ADOPTED
Collection System			
Liability Insurance	\$ 700	\$ 2,904	\$ 3,108
Profess. Services.	\$ 100	\$ 0	\$ 500
Sewers Maint.	\$ 4,500	\$ 7,853	\$ 5,000
Other Operating	\$ 100	\$ 61	\$ 100
Permits & Fees	\$ 2,200	\$ 2,088	\$ 2,200
Total Collection System	\$ 7,600	\$ 12,906	\$ 10,908
Treatment Plant			
Generator fuel / oil	\$ 200	\$ 27	\$ 100
Property Insurance	\$ 1,800	\$ 857	\$ 917
Contract Operator	\$ 48,000	\$ 48,000	\$ 50,400
Chemicals	\$ 3,000	\$ 1,988	\$ 3,000
Hardware/Supplies & Misc.	\$ 1,200	\$ 505	\$ 1,000
Profess. Svcs. (inclcd. treatment testing)	\$ 10,000	\$ 17,428	\$ 18,000
Electricity	\$ 4,000	\$ 3,663	\$ 3,839
Alarm system phone	\$ 500	\$ 455	\$ 500
Cap. Replacement	\$ 10,000	\$ 12,574	\$ 3,000
Operating fees/permits	\$ 4,000	\$ 3,831	\$ 4,184
Other Operating	\$ 1,000	\$ 18,845	\$ 15,000
Loan Principle	\$ 79,536	\$ 79,536	\$ 88,012
Total Treatment Plant	\$ 163,236	\$ 187,709	\$ 187,952
Adminstrative			
Elections	\$ 60	\$ 0	\$ 135
Crime Insurance	\$ 30	\$ 16	\$ 25
Memberships	\$ 75	\$ 904	\$ 665
Office / Postal	\$ 400	\$ 245	\$ 325
Profess. Svcs.(admin)	\$ 1,500	\$ 2,844	\$ 3,000
Printing/Publishing	\$ 350	\$ 271	\$ 300
Vehicle/Travel/Meetings	\$ 360	\$ 34	\$ 146
Other	\$ 100	\$ 178	\$ 240
County Charges	\$ 500	\$ 775	\$ 798
Sub-Total Administrative	\$ 3,375	\$ 5,267	\$ 5,634
Salaries and Benefits (O&M)	\$ 16,435	\$ 14,886	\$ 24,453
Other Payroll Exp. (WC premiums etc.)	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 19,810	\$ 20,152	\$ 30,087
Fixed Assets			
Loan Interest on PY Cap Projects	\$ 22,432	\$ 25,458	\$ 9,197
Capital Projects Allocation	\$ 12,000	\$ 3,750	\$ 5,000
Total Fixed Assets	\$ 34,432	\$ 29,208	\$ 14,197
Allocation to operating reserves	\$ 22,000	\$ 22,000	\$ 57,000
Contingency Reserve	\$ 5,000	\$ 0	\$ 11,447
Total Expenditures	\$ 252,078	\$ 271,975	\$ 311,591
TOTAL APPROPRIATIONS	\$ 252,078	\$	\$ 311,591
TOTAL REVENUES	\$ 227,171	\$ 252,914	\$ 244,194
Sewer use charge	\$ 227,081	\$ 227,081	\$ 227,776
Capacity charge	\$ 0	\$ 0	\$ 11,000
Permit fees	\$ 90	\$ 180	\$ 180
Interest (non-op)	\$ 0	\$ 0	\$ 0
Misc fees / cost recovery	\$ 0	\$ 0	\$ 238
Grants (non-op)	\$ 0	\$ 0	\$ 5,000
Non-op income - loans and Interfund G/L	\$ 0	\$ 25,653	\$ 0

FY 2016-17 CROCKETT RECREATION DEPARTMENT ADOPTED BUDGET (6/23/16) - FUND 3241

	FY 2015-16 Approved	FY 2015-16 Year- End (Actual)	FY 2016-17 Adopted Budget
O&M Expenses - combined cost centers			
Uniforms	\$ 1,800	\$ 2,479	\$ 2,100
Telephone / Internet	\$ 5,100	\$ 4,880	\$ 4,910
Insurance	\$ 12,455	\$ 11,358	\$ 11,896
Elections	\$ 0	\$ 0	\$ 250
Maintenance	\$ 77,440	\$ 91,671	\$ 88,450
Memberships	\$ 400	\$ 1,661	\$ 1,256
Program Supplies	\$ 2,750	\$ 4,026	\$ 3,500
Other Operating	\$ 71,141	\$ 86,358	\$ 92,163
Office	\$ 4,245	\$ 5,903	\$ 6,837
Professional Services	\$ 7,875	\$ 12,317	\$ 15,260
Advertising	\$ 1,590	\$ 717	\$ 840
Training & Certification	\$ 1,970	\$ 781	\$ 3,165
Cost of Goods Sold	\$ 7,177	\$ 6,454	\$ 6,775
Vehicle Travel Reimbursement	\$ 2,820	\$ 2,530	\$ 2,800
Utilities	\$ 44,463	\$ 43,546	\$ 45,834
County Charges	\$ 5,326	\$ 5,101	\$ 5,192
Salaries and Benefits	\$ 189,336	\$ 183,722	\$ 190,991
Total O&M Expenses	\$ 435,888	\$ 463,504	\$ 482,219
Fixed Assets			
Capital Projects Allocation	\$ 217,300	\$ 17,421	\$ 168,500
Total Fixed Assets	\$ 217,300	17,421	168,500
Contingency Reserve *	\$ 43,501	0	\$ 48,126
Non-Operating expense / interfund trsfrs	\$ 3,000	\$ 7,743	\$ 5,000
Interfund G/L non-operating adjust.		\$ 0	
Total Expenditures	\$ 699,689	\$ 488,667	\$ 703,845
<i>Adopted 6-24-15 total *</i>			
TOTAL APPROPRIATIONS	\$ 699,689	\$	\$ 703,845
TOTAL REVENUES **			
Property Tax trsf from 3240	\$ 47,828	\$ 47,828	\$ 45,084
Recreation Tax	\$ 136,180	\$ 136,070	\$ 136,400
Return-to-Source Co-gen	\$ 52,431	\$ 47,871	\$ 46,888
Non-profit grants **	\$ 205,250	\$ 36,864	\$ 136,000
Cost recovery	\$ 21,660	\$ 20,201	\$ 19,548
Interest (non-op)	\$ 390	\$ 774	\$ 900
Community Center income	\$ 152,308	\$ 239,973	\$ 232,550
Aquatics Center income	\$ 77,534	\$ 75,865	\$ 77,450
Donations (Childrens programs)	\$ 200	\$ 771	\$ 500
Donations (other)	\$ 800	\$ 527	\$ 1,300
Tennis keys (Park income)	\$ 260	\$ 292	\$ 220
Parking fines	\$ 1,848	\$ 1,526	\$ 2,005
Non-operating income	\$ 3,000	\$ 7,923	\$ 5,000

FY 2016-17 MAINTENANCE DEPARTMENT ADOPTED BUDGET (6/23/2016) - FUND 3242

	FY 2015-16 Adopted Budget	FY 2015-16 Year- End (Actual)	FY 2016-17 Adopted Budget
Memorial Hall			
Insurance - Property & Liability	\$ 50	\$ 67	\$ 72
Maintenance - building & landscaping	\$ 75	\$ 2,767	\$ 3,000
Other / Fundraising / Printing / Office	\$ 207	\$ 1,231	\$ 130
Capital Replacement - O&M	\$ 400	\$ 1,385	\$ 200
Utilities - water and electricity	\$ 460	\$ 337	\$ 402
Prof Svs - Auditor / Attorney (non Engineer)	\$ 127	\$ 34	\$ 35
Payroll Expenses	\$ 1,458	\$ 1,303	\$ 1,221
Volunteer/Workers Comp	\$ 60	\$ 107	\$ 170
Total Memorial Hall O&M	\$ 2,837	\$ 7,231	\$ 5,230
Bridgehead / Landscaping			
Insurance - Liability	\$ 10	\$ 15	\$ 16
Maintenance	\$ 180	\$ 43	\$ 140
Other Operating / Office	\$ 2	\$ 1	\$ 10
Prof Svs - Auditor / Attorney (non Engineer)	\$ 2	\$ 1	\$ 50
Payroll Expenses	\$ 62	\$ 55	\$ 53
Volunteer/Workers Comp/Other	\$ 50	\$ 0	\$ 50
Total Bridgehead O&M	\$ 306	\$ 115	\$ 319
Plaza / Street Lighting / Fence			
Insurance - Property/Liability	\$ 315	\$ 440	\$ 470
Maintenance	\$ 50	\$ 0	\$ 50
Other Operating / Office	\$ 1	\$ 0	\$ 1
Prof Svs - Auditor / Attorney (non Engineer)	\$ 1	\$ 0	\$ 1
Payroll Expenses	\$ 15	\$ 14	\$ 18
Total Plaza / Streetlight / Fence O&M	\$ 382	\$ 454	\$ 540
Sub-Total O&M Expense	\$ 3,525	\$ 7,800	\$ 6,089
Fixed Assets - Capital Expense			
Memorial Hall	\$ 6,187	\$ 470	\$ -
Street Lighting / Fence / Plaza	\$ -	\$ 0	\$ -
Total Fixed Assets	\$ 6,187	\$ 470	\$ -
Contingency Reserve	\$ 230	\$ -	\$ 609
Total Expenditures	\$ 9,942	\$ 8,270	\$ 6,698
TOTAL APPROPRIATIONS	\$ 9,942	\$ 8,270	\$ 6,698
TOTAL REVENUES	\$ 30,015	\$ 31,483	\$ 33,575
Interest (non-operating)	\$ -	\$ 139	\$ 60
Cost Recovery	\$ 15	\$ 0	\$ 15
Donations / fundraisers (operations)	\$ 1,000	\$ 2,550	\$ 2,500
Donations (restricted)	\$ 25,000	\$ 25,794	\$ 25,000
Non-profit grants (non-operating)	\$ 1,000	\$ 0	\$ -
RTS Co-gen (towards MH)	\$ 3,000	\$ 3,000	\$ 6,000
Non-Operating Income Pass-through	\$ 20,000	\$ 21,803	\$ 21,000
Non-Operating Expenses Pass-through	\$ 20,000	\$ 21,803	\$ 21,000
Net Increase (Decrease) in Cash	\$ 20,073	\$ 23,212	\$ 26,877
FUND BALANCE (Beginning)	\$ 108,464	\$ 108,463.92	\$ 131,676
FUND BALANCE (End of Year)	\$ 128,537	\$ 131,676.26	\$ 158,554
Dedicated Walk of Honor Funds	\$ 121,500	\$ 121,500	\$ 146,500
Combined Payroll Salary & Benefits	\$ 1,535	\$ 1,372	\$ 1,292