

# **CROCKETT COMMUNITY SERVICES DISTRICT**

Budget, Finance, & Audit Committee  
Agenda for Thursday, June 13, 2019

TIME: 3:00 PM  
PLACE: 850 Pomona Street, Multi-purpose Room, Crockett

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## CALL TO ORDER:

## PUBLIC COMMENTS:

## ITEMS FOR CONSIDERATION:

1. Consider setting cost allocation rates for FY 2019/20.
2. Consider acceptance of cost of services – billable rates.
3. Property Tax Reapportionment; review draft policy and form recommendations.
4. Receive proposed FY 2019/20 budget and form recommendations, as needed.
5. Receive page 21-18 from Contra Costa LAFCO Municipal Service Review Update describing changes the District could incorporate to improve the transparency of its financials, discuss and form opinions.
6. Report on other issues of concern related to budget and finance of the District.


## ADJOURNMENT:

*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 24 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.*

# CROCKETT COMMUNITY SERVICES DISTRICT

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TO: CSD Budget & Finance Committee  
FROM: General Manager   
SUBJECT: Adjustments to Cost Allocation Rates  
DATE: June 10, 2019

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. As part of the budget process, staff reviews the time spent by employees working on behalf of multiple departments and formulates the estimated payroll allocation. The General Manager position works across all departments and as such is the most important one to review in budget planning. Staff has been allocating indirect costs between departments since 2007. It is the role of the District Budget & Finance Committee to discuss the Cost Allocation Rates for FY 19/20.

The Personnel Committee recommended the Budget & Finance Committee review the Cost Allocation Rates for FY 19/20, especially the formulas for unallocated staff time, weighing the benefits the Recreation Department receives for its share of costs.

The major change to the way rate formulas are developed is the switch from total budgeted expenses to budgeted operation and maintenance (O&M) expenses. Removing capital expenses from the formulas avoids rate swings that would otherwise occur when large projects are undertaken. The weighted allocation based on population has been reduced from 50% to 25% for the core District expenses which is primarily staff time and legal. Disability insurance allocation split was removed as the fixed costs are known and they are billed directly to the respective department. A few allocation titles have changed slightly to clearly define when they should be used such as the addition of software subscriptions to the web email line item.

In order to facilitate discussion and develop recommendations a detailed Cost Allocation Budget & Finance Review Worksheet was created that shows the prior year rate and estimated expenses anticipated under the proposed rates for FY 19/20.

## ACTION RECOMMENDED:

Budget & Finance Committee should review draft Cost Allocation Rates worksheets and form recommendations to staff. Updates to the formulas will be made and the final Cost Allocation Rate table will be presented to the Board on June 26.

COST ALLOCATION RATES      FY 19/20      *(B&F review 6/10/2019)*

	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%
<i>Prior Year</i>	34.36%	59.06%	6.58%	
<i>Estimated Expense</i>	\$ 10,326	\$ 18,298	\$ 3,015	
ASSIST. DISTRICT SECRETARY <i>(CSD allocated)</i>	32.64%	57.83%	9.53%	0%
<i>Prior Year</i>	34.36%	59.06%	6.58%	
<i>Estimated Expense</i>	\$ 2,546	\$ 4,511	\$ 743	
LEGAL / CONSULTING ADVICE <i>(unallocated time)</i>	32.64%	57.83%	9.53%	0%
<i>Prior Year</i>	34.36%	59.06%	6.58%	
<i>Estimated Expense</i>	\$ 2,976	\$ 5,274	\$ 869	
DISTRICT OFFICE RENT <i>(Sanitary Depts. only)</i>	0%	88.51%	11.49%	0%
<i>Prior Year</i>		88.02%	11.98%	
<i>Estimated Expense</i>	\$ -	\$ 2,655	\$ 345	
EOC / OES STAFF TIME <i>(Sanitary Depts. only)</i>	0%	88.51%	11.49%	0%
<i>Prior Year</i>		90.59%	9.41%	
<i>Estimated Expense</i>	\$ -	\$ -	\$ -	
ICOM SOFTWARE <i>(Sanitary population only)</i>	0%	93.16%	6.84%	0%
<i>Prior Year</i>		90.59%	9.41%	
<i>Estimated Expense</i>	\$ -	\$ 11,179	\$ 821	

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

CSD OFFICE SUPPLIES	28.48%	62.19%	9.32%	0%
<i>Prior Year</i>	18.71%	71.55%	9.74%	
<i>Estimated Expense</i>	\$ 586	\$ 1,281	\$ 192	
LAFCO / COUNTY CHARGES <i>(CSD only)</i>	28.48%	62.19%	9.32%	0%
<i>Prior Year</i>	18.71%	71.55%	9.74%	
<i>Estimated Expense</i>	\$ -	\$ -	\$ -	
WEB, EMAIL, SOFTWARE SUBSCRIPTIONS	28.48%	62.19%	9.32%	0%
<i>Prior Year</i>	34.36%	59.06%	6.58%	
<i>Estimated Expense</i>	\$ 1,220	\$ 2,664	\$ 399	

Allocations by other factors

LIABILITY INSURANCE <i>(PY actual O&amp;M) *</i>	<i>Use audited O&amp;M from prior year to allocate</i>			
<i>(Estimate displayed - only for historical comparison)</i>	27.9%	63.9%	7.8%	0.4%
<i>REC split 33% to Comm Center, Pool, &amp; Park</i>				
<i>MAINT split 45% to Mem Hall, 10% Bridgehead, 45% to Plaza</i>				
<i>Prior Year</i>	29.50%	60.60%	9.30%	6.0%
<i>Estimated Expense</i>	\$ 13,388	\$ 30,663	\$ 3,743	\$ 192

COST ALLOCATION RATES

FY 19/20

(B&F review 6/10/2019)

REC. DEPT.      CVSAN DEPT.      PCSAN DEPT.      MAINT DEPT.

Allocations by other factors (continued)

PROPERTY INSURANCE (use actual split) *	<i>Use allocation by actual split once bill arrives</i>			
<i>(Estimate displayed - only for historical comparison)</i>	33.2%	34.9%	22.2%	9.7%
<i>(REC Breakdown - Comm Center 24.8%, Pool 6.3%, Park 2.1%)</i>				
<i>Prior Year</i>	33.00%	34.80%	22.40%	9.8%
<i>Estimated Expense</i>	\$ 1,456	\$ 1,530	\$ 973	\$ 425
EMPLOYEE CRIME INSURANCE (CY O&M payroll)	58.14%	34.63%	6.23%	1.00%
<i>Prior Year</i>	60.92%	33.27%	5.81%	0.0%
<i>Estimated Expense</i>	\$ 215	\$ 128	\$ 23	\$ 4
CALPERS UNFUNDED LIAB. (pensions)	30.98%	61.28%	7.74%	0%
<i>Prior Year</i>	33.52%	66.48%	0%	0%
<i>Estimated Expense</i>	\$ 2,012	\$ 3,980	\$ 503	\$ -
AUDITOR'S FEES (PY O&M expenditures)	27.69%	64.45%	7.12%	0.74%
<i>Prior Year</i>	21.32%	69.18%	9.50%	0%
<i>Estimated Expense</i>	\$ 2,769	\$ 6,445	\$ 712	\$ 74
ELECTION COSTS (by ratio of registered voters)	50%	46.69%	3.31%	0%
<i>Prior Year</i>	50%	46.58%	3.42%	0%
<i>Estimated Expense</i>	\$ 1,128	\$ 1,053	\$ 75	\$ -
CCSDA / CSDA MEMBERSHIP (Sanitary 80% popul.)	20.00%	74.52%	5.48%	0%
<i>Prior Year</i>	20%	74.52%	5.48%	0%
<i>Estimated Expense</i>	\$ 20	\$ 75	\$ 5	\$ -
BACWA MEMBERSHIP DUES (PCSAN only)	0%	0%	100%	0%
CASA MEMBERSHIP DUES (CVSan only benefit)	0%	100.00%	0%	0%
CSD PHONE/FAX/INTERNET (paid by CVSAN)	0%	100%	0%	0%
DISTRICT VEHICLE (CVSAN w/ mileage recov.)	0%	100%	0%	0%
PO BOX 578 FEES (paid by CVSAN)	0%	100%	0%	0%
USA NORTH FEES (paid by CVSAN)	0%	100%	0%	0%
USB / COSTCO CREDIT CARD FEES (Paid by REC)	100%	0%	0%	0%

Allocations for Maintenance Dept

Mem Hall      Bridgehead      Plaza/Lights

PAYROLL SPLIT (PY O&M exld. insurance)	91.03%	6.95%	2.02%
OTHER (Unallocated incidentals)	100%	0%	0%

DRAFT

## Cost of Services - Crockett CSD

(as of 7/1/2019)

Item / Task	Actual Cost	+ Overhead	Billable Rate	PY Rate
Photocopy / printouts per page	0.5421	\$0.05	\$0.60	\$0.50
Second page	0.0910	\$0.01	\$0.10	\$0.10
Double sided - second side	0.0840	\$0.01	\$0.10	\$0.10
Faxing per page (sending)	0.8625	\$0.09	\$1.00	\$0.75
Faxing per page (receiving)	0.4314	\$0.04	\$0.50	\$0.50
 <u>Check Processing</u>				
Create and cut checks	\$2.24	\$1.61		
Counter sign checks	\$0.45	\$0.32		
Prepare and mail checks	\$0.59	\$0.43		
Postage and envelope	\$0.60	\$0.06		
Total Cost Per Check	<u>\$3.88</u>	\$2.42	\$6.30	\$5.74
Bounced Check Fee			\$50.00	\$50.00
Reissue check 2x check fee			\$12.60	\$10.06
 <u>Staff / Abatement Costs Per Hour</u>				
General Manager	\$53.91	\$38.74	\$92.65	\$82.11
Department Manager	\$41.17	\$29.59	\$70.76	\$53.38
Assistant District Secretary	\$31.50	\$15.27	\$46.77	\$35.58
Recreation Manager	\$39.14	\$18.98	\$58.11	\$52.92
Facilities Coordinator	\$31.50	\$15.27	\$46.77	\$35.58
Event Supervisor	\$24.80	\$12.03	\$36.83	\$31.88
REC General Assistant	\$15.47	\$7.50	\$22.98	\$20.64
 <u>Recording / Release Notice of Violation</u>				
<i>Average 20 minutes staff time at billable rate. Use Cost Report Calculation for recovery. County fees of \$15 first page, \$3 each additional page, plus \$15 notary fee</i>			\$63.57	
 <u>Incidental Costs (no overhead)</u>				
Envelope and postage	0.60		\$0.60	\$0.60
Certified Mail	3.50		\$3.50	\$3.45
Vehicle Mileage	0.580		\$0.58	\$0.55
** Billable labor overhead REC / CSD	48.49%			51.63%
Billable labor overhead SANITARY	71.86%			76.48%
Surcharge on direct-costs	10%			10%

Approved by B&F on \_\_\_\_\_

Approved by CSD \_\_\_\_\_

**RESOLUTION**

**NO. 18/19-xx**

**ALLOCATION OF AD VALOREM PROPERTY TAXES**

**WHEREAS**, after the Crockett and Port Costa voters passed Measure D in 2006 and the Crockett Community Services District ("District") was formed by LAFCO Resolution No. 04-22, ad valorem property taxes that were currently allocated to the agencies being dissolved (Crockett Valona Sanitary District and County Service Area P-1) were reapportioned to the District; and

**WHEREAS**, the District Board adopted Resolution No. 07/08-09, an allocation policy, to fairly distribute the taxes between the Crockett Sanitary Dept. and the Crockett Recreation Dept. based on the same formulas historically used by the State; and

**WHEREAS**, property values has grown substantially since the allocation formulas were put in place, providing a secure source on funding for recreation and sanitary services in the town of Crockett; and

**WHEREAS**, the District wishes to keep our commitment to the voters to protect property taxes that were in place prior to the formation of our District for the benefit of Crockett while at the same time giving the Board some flexibility to adjust to changes it may face in the future; and

**WHEREAS**, the Tax Rate Area (TRA) property tax allocation formulas have remained fairly consistent over the years between 85.32% and 85.45% for the Crockett Sanitary Dept. and 14.68% to 14.55% for the Crockett Recreation Dept.; and

**WHEREAS**, District Code Section 2.28.020 says money deposited in Fund #3240 consists of property taxes deposited by the State and County and that this fund may be used only to receive property tax revenues collected for benefit of the Recreation Dept. and the Crockett Sanitary Dept. it does not set the allocation; and

**WHEREAS**, except as established by District Code and the District's allocation policy, there are no restrictions by law on how the ad valorem property tax can be used as long as it is authorized for District purpose.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Crockett Community Services District that Resolution No. 07/08-09 is hereby superseded.

**BE IT FURTHER RESOLVED** that the following constitutes the allocation policy as it relates to ad-valorem taxes:

1. The Crockett Sanitary Department shall receive a base minimum of \$239,918 annually, derived from the allocation rate of 85.315% as was set in FY 07/08.

2. The Crockett Recreation Department shall receive a base minimum of \$42,293 annually, derived from the allocation rate of 14.684% as was set in FY 07/08.
3. The base minimum amounts are guaranteed unless the property taxes received drops below \$281,211 at which point the historical Tax Rate Area (TRA) allocation formulas will be used to determine the taxes due each department.
4. Any property taxes received above \$281,211 would remain in CSD Fund #3240 and be available for the District Board to allocate as they see fit as part of the annual budget process for the benefit of Crockett, taking into preference the needs of the Crockett Sanitary Department and Crockett Recreation Department.
5. The General Manager is instructed to update the TRA allocation formulas annually and alert the Board if there is a significant change year-over-year.
6. The County assessed Property Tax Administrative Charges for the 1% ad valorem property tax and unitary tax will be prorated by the same TRA formula used to prorate the taxes received.

**BE IT FURTHER RESOLVED** that this allocation policy shall remain in effect until such time as this Resolution may be amended, superseded or repealed.

**BE IT FURTHER RESOLVED** that the General Manager is instructed to draft an ordinance to amend District Code Section 2.28.020 to remove the restriction on limiting property tax revenue only for the benefit of the Crockett Sanitary Dept. and Crockett Recreation Dept. so that other beneficial services can be provided to the town of Crockett, funded from the ad valorem property taxes, as approved by the District Board.

**THE FOREGOING RESOLUTION** was adopted by the Board of Directors of the Crockett Community Services District at the Regular Meeting held on June 26, 2019 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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Kent Peterson, President

**ATTEST:**

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Dale McDonald  
District Secretary

## CROCKETT COMMUNITY SERVICES DISTRICT FY 2019/20 BUDGET

PROPOSED (6/9/2019)

	PRIOR YEAR ACTUAL 2017/18	ADOPTED BUDGET 2018/19	ESTIMATED YEAR-END 2018/19	PROPOSED BUDGET 2019/20
<b>Revenue</b>				
CCSD Administration <sup>(1)</sup>	\$ 1,077	\$ -	\$ -	\$ -
Crockett Sanitary Dept. <sup>(2) (3)</sup>	\$ 1,992,413	\$ 2,146,351	\$ 2,052,838	\$ 2,126,541
Receivable PC Loans <sup>(3)</sup>	\$ 88,959	\$ 89,931	\$ 89,932	\$ 36,474
Rate Stabilization Resrv	\$ -	\$ 74,316	\$ -	\$ -
Port Costa Sanitary Dept.	\$ 237,236	\$ 262,681	\$ 267,245	\$ 272,708
Recreation Dept.	\$ 576,951	\$ 618,383	\$ 542,828	\$ 754,731
Maintenance Dept.	\$ 47,276	\$ 510,475	\$ 62,249	\$ 213,006
<b>Total Revenue</b>	<b>\$ 2,943,912</b>	<b>\$ 3,702,137</b>	<b>\$ 3,015,092</b>	<b>\$ 3,403,460</b>
<b>Expenses</b>				
CCSD Administration <sup>(1)</sup>	\$ -	\$ -	\$ 12,126	\$ -
Crockett Sanitary Dept. <sup>(2)</sup>	\$ 1,781,520	\$ 2,364,676	\$ 1,393,951	\$ 1,922,536
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Port Costa Sanitary Dept. <sup>(3) (4)</sup>	\$ 235,628	\$ 321,952	\$ 239,302	\$ 361,070
Recreation Dept.	\$ 553,069	\$ 618,383	\$ 528,977	\$ 838,113
Maintenance Dept.	\$ 68,245	\$ 629,976	\$ 47,676	\$ 364,213
<b>Total Expense</b>	<b>\$ 2,638,460</b>	<b>\$ 3,934,987</b>	<b>\$ 2,222,032</b>	<b>\$ 3,485,932</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 306,452</b>	<b>\$ (232,850)</b>	<b>\$ 793,060</b>	<b>\$ (82,472)</b>
<b>Fund Balance, beginning</b>	<b>\$ 3,883,103</b>	<b>\$ 4,189,555</b>	<b>\$ 4,189,555</b>	<b>\$ 4,982,615</b>
<b>Fund Balance, end of year</b>	<b>\$ 4,189,555</b>	<b>\$ 3,956,705</b>	<b>\$ 4,982,615</b>	<b>\$ 4,900,143</b>
<i>O&amp;M annual - All Depts.</i>	\$ 1,916,933	\$ 1,981,209	\$ 1,838,387	\$ 2,049,671
<i>Payroll Summary All Depts.</i>	\$ 346,095	\$ 345,839	\$ 351,401	\$ 428,439

(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 JTP large project reserves.

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

(4) Adopted PCSan FY 18/19 budget includes Op Reserve Allocation in rollup, later removed from expense.



# CROCKETT RECREATION DEPARTMENT

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of the Crockett Community Services District

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Fax (510) 787-3049

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

website: www.town.crockett.ca.us

TO: Recreation Budget & Finance Committee / Recreation Commission

FROM: General Manager 

SUBJECT: Proposed FY 2019/20 Budget for General Fund 3241

DATE: May 29, 2019

The 11-month Recreation Budget Report details are incorporated within the attached proposed Fiscal Year (FY) 19/20 budget. A budget deficit for the District is not forecast and there is no need to adopt a revised District budget for FY 18/19. Unused contingency fund and capital allocated revenue will roll over to the respective Capital Fund and Operations & Maintenance (O&M) General Fund on June 30.

The Recreation Budget & Finance Committee and Recreation Commission should review the details for each cost center and form recommendations. The proposed budget is similar to the preliminary draft budget presented April 1 with the following changes:

## CAPITAL PROJECTS:

Capital Improvement and Capital Replacement budgets vary each year depending on projects identified. Unplanned capital replacement projects are also required due to equipment failure. There are years, such as the current fiscal year, where fewer capital projects are completed. Only one capital improvement project in the amount of \$2,472, the replacement of the arch climber with log climber in the park, was completed in FY 18/19. Quite a few capital replacement projects were completed in FY 18/19. Most recently playground wood fiber was delivered to the park, a new diving board was purchased for the pool, the merchant refrigerator for the snack bar was replaced, and an ADA toilet was replaced in the girls' bathroom at the pool.

Capital Improvement projects for the Aquatics Center and Park totaling \$200,000 are planned for FY 19/20. Staff has identified a lower cost tennis court resurfacing method and the capital improvement budget line item for this project has been reduced from \$65,000 to \$20,000. The planned Retaining Wall Project along Pomona has been expanded to include the short retaining wall in the pool area and the budget line item has been increased from \$30,000 to \$45,000 respectively.

The web netting for play structure replacement and pool cover winder capital replacement projects have been carried forward to FY 19/20 as these will not be completed before June 30, 2019.

A list of capital projects proposed along with where the funding will come from is included on the last page of the budget details. The District Board approved transfer of \$250,000 from the unrestricted O&M fund to the restricted Capital Fund for use for future capital projects.

### COMMUNITY CENTER:

- Community Center Rental (#4200) and Cleaning and Damage Deposit (#4203) revenue has been increased as there has been an increase in contract rentals executed the last few months for events in the auditorium scheduled for spring and summer of 2020.
- The Community Center is primarily funded through operating revenue and grants. New for FY 19/20 is a placeholder for property tax revenue (#4010) that will be available for the Recreation Department Community Center cost center in the amount of \$23K.
- Recreation tax revenue (#4802) has been rebalanced across other cost centers resulting in a decrease allocated to the community center. \$15,000 has been reallocated from the Community Center to Aquatics Center in FY 18/19. Only \$3,008 is allocated to the Community Center in FY 19/20.
- Investment Interest (#4803) was corrected, splitting interest income between the Community Center (66%) and the Aquatics Center (34%).
- Payroll costs for the Community Center includes a placeholder for health benefits anticipated to be offered to year-round employees in FY 19/20.

### AQUATIC:

- With the exception of the Recreation Tax (#4802) reallocation very little has changed in the aquatics budget from the preliminary budget presented in April.
- Software Subscriptions (#5070) has been added to track the cost of Humanity, a cloud-based employee shift scheduling software solution used by pool staff, from other internet expenses.
- Payroll expenses lowered slightly based on the larger amount of new hires vs. returning employees. Payroll remains the largest expense for the aquatics center.

### PARKS:

- With the exception of capital project changes, such as resurfacing the tennis courts lowered to \$20K, very little has changed in the parks budget from the preliminary budget presented in April.
- Completion of capital projects is dependent on obtaining grant funding (#4891.3).

### ADMINISTRATIVE:

- No substantial changes to the Administrative cost-center from the previously presented preliminary budget in April.
- Publish Legal Notices (#5190) has been added to track expenses related to Ordinance adoption.

POLICE LIAISON:

- District wages and incidental expenses continued to be recovered from Police Liaison parking fine revenue.
- Parking revenue is anticipated to be \$1,761 in FY 19/20. Income has increased slightly from the previously estimated income reported in April based on recent Clancy settlement statements and parking enforcement revenue.
- Expenses will exceed revenue for both FY 18/19 and FY 19/20. The balance in the Police Liaison Fund is forecast to be \$6,845 as of June 30, 2020.

SUMMARY

Expenditures will exceed revenue in FY 19/20 with both the Capital Fund balance and O&M General Fund balance being drawn down as shown on the Balance Summary page of the budget details. The total Recreation Fund 3241 ending-balance as of June 30, 2020 is anticipated to be \$431,721. There will still be sufficient funds in the O&M General Fund to help guarantee that unforeseen capital replacements or decrease in revenue will not affect the quality of services provided to the public.

The Recreation Department is managing its expenses well in a climate of every increasing costs. Maintenance costs and outside services required to operate the various cost centers are forecast to continue to rise in the coming years. Staff has developed various factors and formulas to develop the budget. Many line items in the budget have increased 2%-4% over the prior year. Prevailing wage laws, as set by California Labor Code and Code of Regulations, will continue affect the cost of using contract services. Property insurance costs are expected to increase 25% in FY 19/20as the commercial property insurance market has undergone three consecutive years of net underwriting loss. Minimum wage law will continue to require annual adjustments be made to the District's Pay Scale of Wages.

Excluding the contingency reserve and capital expenses the proposed budget for FY 19/20 is balanced for all cost centers with the exception of the Police Liaison cost center. A contingency reserve for FY 19/20 is set at 10%, or \$58,011.

After consideration and any recommended changes, staff recommends accepting the proposed budget and recommending approval by the District Board.

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**FY 2019-20 CROCKETT RECREATION DEPARTMENT PROPOSED BUDGET (5/28/19) - FUND 3241**

	<b>PY 2017-18 Actual</b>	<b>FY 2018-19 Approved</b>	<b>FY 2018-19 Year-End Estimated</b>	<b>FY 2019-20 Proposed Budget</b>
<b>O&amp;M Expenses - combined cost centers</b>				
Uniforms	\$ 1,629	\$ 2,100	\$ 3,696	\$ 2,500
Telephone / Internet / Software Subscriptions	\$ 4,708	\$ 5,000	\$ 6,200	\$ 6,162
Insurance	\$ 13,487	\$ 13,976	\$ 14,966	\$ 16,134
Elections	\$ 0	\$ 220	\$ 1,128	\$ 0
Maintenance	\$ 83,239	\$ 89,249	\$ 97,974	\$ 96,493
Memberships	\$ 412	\$ 420	\$ 353	\$ 360
Program Supplies	\$ 5,617	\$ 6,050	\$ 7,565	\$ 11,900
Other Operating incld. Capital Replcmt.	\$ 83,302	\$ 80,877	\$ 77,075	\$ 111,993
Office	\$ 4,653	\$ 5,881	\$ 6,389	\$ 6,401
Professional Services	\$ 16,599	\$ 10,660	\$ 11,948	\$ 15,214
Advertising & Legal Notices	\$ 721	\$ 880	\$ 1,029	\$ 1,250
Training & Certification	\$ 1,853	\$ 3,900	\$ 5,708	\$ 5,400
Cost of Goods Sold	\$ 5,677	\$ 6,314	\$ 5,914	\$ 6,513
Vehicle Travel Reimbursement	\$ 2,200	\$ 2,200	\$ 2,532	\$ 2,780
Utilities	\$ 50,587	\$ 49,525	\$ 52,897	\$ 52,382
County Charges	\$ 5,478	\$ 5,860	\$ 5,522	\$ 5,784
Salaries and Benefits	\$ 210,038	\$ 208,508	\$ 208,155	\$ 238,836
<b>Total O&amp;M Expenses</b>	<b>\$ 490,200</b>	<b>\$ 491,620</b>	<b>\$ 509,050</b>	<b>\$ 580,102</b>
<b>Fixed Assets</b>				
Capital Projects Allocation / Expenses	\$ 50,060	\$ 74,000	\$ 2,472	\$ 200,000
<b>Total Fixed Assets</b>	<b>\$ 50,060</b>	<b>\$ 74,000</b>	<b>2,472</b>	<b>200,000</b>
Contingency Reserve *	\$ 0	\$ 49,163	0	\$ 58,011
Non-Operating expense / interfund trsfrs	\$ 9,042	\$ 3,600	\$ 17,455	\$ 0
Interfund G/L operating adjust.	3,767		\$ 0	
<b>Total Expenditures</b>	<b>\$ 553,069</b>	<b>\$ 618,383</b>	<b>\$ 528,977</b>	<b>\$ 838,113</b>
	\$	\$		
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>\$ 618,383</b>	<b>\$</b>	<b>\$ 838,113</b>
<b>TOTAL REVENUES **</b>	<b>\$ 576,951</b>	<b>\$ 618,383</b>	<b>\$ 542,828</b>	<b>\$ 754,731</b>
<b>Operating Revenue</b>	<b>\$ 328,224</b>	<b>\$ 321,096</b>	<b>\$ 280,315</b>	<b>\$ 307,145</b>
Cost recovery	\$ 16,911	\$ 18,518	\$ 3,266	\$ 3,325
Community Center income	\$ 220,171	\$ 216,660	\$ 198,522	\$ 212,960
Aquatics Center income	\$ 86,573	\$ 81,460	\$ 73,665	\$ 84,599
Other income (park, keys, fines, etc.)	\$ 3,670	\$ 3,358	\$ 3,258	\$ 3,161
Donations (other)	\$ 899	\$ 1,100	\$ 1,604	\$ 3,100
<b>Non-Operating Revenue</b>	<b>\$ 248,727</b>	<b>\$ 297,287</b>	<b>\$ 262,513</b>	<b>\$ 447,586</b>
Property Tax trsf from 3240	\$ 49,000	\$ 50,555	\$ 58,000	\$ 81,473
Recreation Tax	\$ 136,180	\$ 136,400	\$ 136,180	\$ 136,620
Interest (non-op)	\$ 4,148	\$ 4,950	\$ 8,601	\$ 9,891
Return-to-Source Co-gen grant	\$ 42,695	\$ 40,082	\$ 42,789	\$ 43,852
Other non-profit grants	\$ 5,122	\$ 60,000	\$ 6,000	\$ 172,500
Non-operating income	\$ 11,582	\$ 5,300	\$ 10,943	\$ 3,250

**CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY**  
**PROPOSED (5/28/19) RECREATION BUDGET FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	
<b>REC FUND 3241: BUDGET DETAIL ***</b>					<b>Opening</b>
					<b>Balance</b>
<b>Opening Cash Balance in Fund 3241</b>					<b><u>FY 20/21</u></b>
Opening Damage Deposit Balance	24,679.32	16,502.32	16,502.32	15,737.32	14,937.32
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	450.65	0.00	0.00	0.00	0.00
Opening Capital Fund Balance	138,659.09	93,598.85	93,598.85	341,126.85	307,626.85
Opening Cap / Restricted Donations	3,276.21	3,438.50	3,438.50	3,600.79	3,900.79
Opening Police Liaison Funds	9,106.67	9,255.39	9,255.39	7,871.00	6,845.00
Opening O&M General Funds *	<u>254,667.87</u>	<u>332,926.84</u>	<u>332,926.84</u>	<u>101,236.47</u>	<u>52,880.47</u>
<b>TOTAL OPENING CASH BALANCE</b>	<u>476,370.33</u>	<u>501,252.42</u>	<u>501,252.42</u>	<u>515,102.95</u>	<u>431,720.96</u>
<b>ESTIMATED REVENUES</b>					
Community Center	301,903.10	322,823.00	251,140.26	265,975.00	
Aquatics Center	151,380.38	160,997.00	158,030.61	242,468.00	
Parks, Bocce, Tennis Courts	50,621.90	59,996.00	59,789.71	168,608.00	
Administrative	72,452.29	72,609.00	72,134.13	75,919.00	
Police Liaison	<u>1,593.49</u>	<u>1,958.00</u>	<u>1,732.80</u>	<u>1,761.00</u>	
<b>TOTAL REVENUES</b>	<u>577,951.16</u>	<u>618,383.00</u>	<u>542,827.51</u>	<u>754,731.00</u>	
<i>Adopted 6-23-16 total</i>					
<b>ESTIMATED O&amp;M OUTLAY EXPENSE</b>					
Community Center	240,048.25	238,930.00	228,841.11	263,975.00	
Aquatics Center	137,707.11	141,815.00	156,038.26	174,968.00	
Parks, Bocce, Tennis Courts	42,604.26	46,360.00	51,621.60	69,608.00	
Administrative	68,395.63	62,735.00	69,431.81	69,017.00	
Police Liaison	<u>1,444.77</u>	<u>1,780.00</u>	<u>3,117.19</u>	<u>2,534.00</u>	
<b>SUB -TOTAL O&amp;M EXPENSE</b>	<u>490,200.02</u>	<u>491,620.00</u>	<u>509,049.97</u>	<u>580,102.00</u>	
Contingency	0.00	49,163.00	0.00	58,011.00	
Non-operating expense	9,041.99	3,600.00	17,455.01	0.00	
<b>ESTIMATED CAPITAL OUTLAY EXPENSE</b>					
Community Center	40,720.49	60,000.00	0.00	0.00	
Aquatics Center	2,327.27	5,000.00	0.00	80,000.00	
Park, Tennis, Bocce	7,012.48	9,000.00	2,472.00	120,000.00	
Police Liaison	0.00	0.00	0.00	0.00	
Interfund G/L operating adjust.	<u>3,766.82</u>	<u>0.00</u>		<u>0.00</u>	
<b>TOTAL EXPENSE</b>	<u>553,069.07</u>	<u>618,383.00</u>	<u>528,976.98</u>	<u>838,113.00</u>	
<i>Adopted 6-27-18 total</i>					
<b>CLOSING BALANCE - FUND 3241 ***</b>	<u>501,252.42</u>	<u>501,252.42</u>	<u>515,102.95</u>	<u>431,720.96</u>	
Prop. Taxes Held in 3240 as of June 30	13,122.41	10,000.00	7,718.00	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  
11-MONTH and PROPOSED (5/28/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>RECREATION FUND 3241 - Ordinary Income/Expense</b>					
<b>Income</b>					
<b>3241i · FUND 3241 REC. Income*****</b>					
<b>4000 · OPERATING REVENUE</b>					
4180 · Cost recovery - C/D and other	16,866.34	18,243.00	1,793.32	2,093.32	3,000.00
4200 · Community Center Rentals	163,658.00	159,000.00	124,244.00	137,494.00	155,000.00
4201 · Center rents - senior nutrition	5,200.00	4,800.00	4,000.00	4,400.00	4,800.00
4202 · Center rents - outside classes	1,320.00	1,200.00	1,350.00	1,450.00	1,200.00
4203 · Center - clean/damage DEPOSITS	32,998.00	36,000.00	38,385.00	41,385.00	38,000.00
4750 · Security services *	10,213.00	8,960.00	7,742.00	8,489.00	8,960.00
4780 · Cleaning services *	4,592.00	4,200.00	4,152.00	4,502.00	4,000.00
4870 & 4880 · Center programs & other :	2,190.27	2,500.00	801.60	801.60	1,000.00
4885 · Donations (operations)	150.00	300.00	1,448.89	1,448.89	2,300.00
4886 · Donations (restricted)	1,261.37	800.00	995.12	1,045.12	800.00
<b>Total 4000 · OPERATING REVENUE</b>	<b>238,448.98</b>	<b>236,003.00</b>	<b>184,911.93</b>	<b>203,108.93</b>	<b>219,060.00</b>
<b>4800 · NON-OPERATING REVENUE</b>					
4010 · Property Tax transfer from 3240	0.00	0.00	0.00	0.00	23,000.00
4802 · Recreation tax	27,469.00	12,579.00	17,579.00	17,579.00	3,008.00
4803 · Investment interest	2,547.70	3,200.00	5,635.76	5,635.76	6,481.00
4850 · Cost Recovery (Non-op)	740.53	600.00	3,091.37	3,141.37	750.00
4890 · Non-profit grants (operations)	5,000.00	6,000.00	0.00	6,000.00	6,000.00
4891.1 · Non-profit grants RTS (restrict.)	23,773.44	10,341.00	10,941.00	10,941.00	5,676.00
4891.3 · Grants: Capital Impr. (restrict.)	0.00	54,000.00	0.00	0.00	0.00
4899 · Non-operating income	3,923.45	100.00	4,734.20	4,734.20	2,000.00
<b>Total 4800 · NON-OPERATING REVENUE</b>	<b>63,454.12</b>	<b>86,820.00</b>	<b>41,981.33</b>	<b>48,031.33</b>	<b>46,915.00</b>
<b>Total 3241i · FUND 3241 REC. Income*****</b>	<b>301,903.10</b>	<b>322,823.00</b>	<b>226,893.26</b>	<b>251,140.26</b>	<b>265,975.00</b>
<b>Total Income</b>	<b>301,903.10</b>	<b>322,823.00</b>	<b>226,893.26</b>	<b>251,140.26</b>	<b>265,975.00</b>
<b>Expense</b>					
<b>3241e · FUND 3241 REC. Expense*****</b>					
5050 · UNIFORMS	284.94	600.00	546.17	546.17	500.00
5060 · TELEPHONE / INTERNET	2,925.69	3,000.00	2,650.59	2,915.59	2,812.00
5070 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	137.44	137.44	250.00
<b>5100 · INSURANCE</b>					
5101 · Property insurance	903.20	950.00	1,088.46	1,088.46	1,447.00
5102 & 5103 · Liab. & Empl. Bond Ins.	4,129.91	4,226.00	4,467.99	4,467.99	4,691.00
<b>Total 5100 · INSURANCE</b>	<b>5,033.11</b>	<b>5,176.00</b>	<b>5,556.45</b>	<b>5,556.45</b>	<b>6,138.00</b>
<b>5130 · MAINTENANCE</b>					
5131 · Building maint. supplies	953.43	1,231.00	1,349.71	1,452.71	1,239.00
5132 · Building maint. services	4,757.14	4,898.00	4,474.91	4,884.91	4,966.00
5133 · Bldg. repair supplies & hdwe	1,245.35	1,569.00	1,559.38	1,694.38	1,514.00
5134 · Bldg. repair services	1,537.15	1,937.00	5,661.59	5,661.59	3,707.00
5135 · Janitorial supplies	5,570.81	5,888.00	4,788.50	5,279.50	5,588.00
5136 · Janitorial services	18,819.00	18,211.00	17,139.24	18,789.24	19,368.00

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL**  
**11-MONTH and PROPOSED (5/28/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
5140 & 5141 · Landscp Supp. & Srvs	10,475.30	12,868.00	12,128.77	13,183.77	12,184.00
<b>Total 5130 · MAINTENANCE</b>	<b>43,358.18</b>	<b>46,602.00</b>	<b>47,102.10</b>	<b>50,946.10</b>	<b>48,566.00</b>
5150 · MEMBERSHIPS	221.09	220.00	235.00	235.00	240.00
<b>5160 · PROGRAM SUPPLIES</b>					
5160.2 · Xmas program (restricted)	810.00	800.00	1,363.73	1,363.73	800.00
5160.9 · S. Concert & 100 Year Celeb.	3,923.03	4,250.00	4,883.97	5,108.97	10,000.00
<b>Total 5160 · PROGRAM SUPPLIES</b>	<b>4,733.03</b>	<b>5,050.00</b>	<b>6,247.70</b>	<b>6,472.70</b>	<b>10,800.00</b>
<b>5165 · OTHER OPERATING</b>					
5165.5 · Capital Replacements	16,941.36	12,100.00	6,227.49	6,227.49	13,100.00
5165.61 · Comm. center Rental refunds	1,735.00	1,400.00	270.50	270.50	1,400.00
5165.62 · Comm. center Deposit transfer	5,806.00	7,600.00	1,701.50	2,101.50	2,800.00
5165.63 · Comm. center Deposit refunds	35,369.00	34,000.00	36,548.50	40,048.50	36,000.00
5165.7 · Security Alarm/CCTV	2,787.85	2,800.00	2,712.05	2,712.05	2,800.00
5165.9 · Recoverable costs	783.23	800.00	1,346.33	1,412.33	800.00
5165.9e · Other Operating Costs	1,238.27	1,000.00	1,340.37	1,424.37	1,500.00
<b>Total 5165 · OTHER OPERATING</b>	<b>64,660.71</b>	<b>59,700.00</b>	<b>50,146.74</b>	<b>54,196.74</b>	<b>58,400.00</b>
<b>5170 · OFFICE</b>					
5171 · Postal	28.15	380.00	308.71	319.71	380.00
5172 · Supplies	1,102.97	1,000.00	798.93	878.93	1,000.00
5173 · Furnishings& Equipment	217.48	1,000.00	509.56	589.56	750.00
5174 · Visa transaction fees	1,009.30	1,100.00	1,094.92	1,193.92	1,200.00
<b>Total 5170 · OFFICE</b>	<b>2,357.90</b>	<b>3,480.00</b>	<b>2,712.12</b>	<b>2,982.12</b>	<b>3,330.00</b>
5183 · PROF. SVCS. Sec. Guards & Other	11,562.48	7,860.00	8,125.94	8,825.94	10,194.00
5191 · ADVERTISING	721.20	780.00	891.40	891.40	900.00
5230 · TRAINING & CERTIFICATION	0.00	500.00	0.00	0.00	500.00
5250 · VEHIC./TRAVEL REIMBURSEMENT	640.88	500.00	680.42	755.42	900.00
<b>5260 · UTILITIES</b>					
5261 · Electricity	12,118.16	11,397.00	8,629.47	10,429.47	11,499.00
5262 · Natural gas	2,468.40	2,470.00	2,504.29	2,634.29	2,551.00
5263 · Water	3,740.53	4,196.00	1,461.46	1,811.46	2,776.00
<b>Total 5260 · UTILITIES</b>	<b>18,327.09</b>	<b>18,063.00</b>	<b>12,595.22</b>	<b>14,875.22</b>	<b>16,826.00</b>
5340 · COUNTY CHARGES	1,143.14	1,440.00	1,011.00	1,011.00	1,200.00
<b>Total 3241e · FUND 3241 REC. Expense*****</b>	<b>155,969.44</b>	<b>152,971.00</b>	<b>138,638.29</b>	<b>150,347.29</b>	<b>161,556.00</b>
<b>6560 · PAYROLL EXPENSES *****</b>	<b>84,078.81</b>	<b>85,959.00</b>	<b>71,326.82</b>	<b>78,493.82</b>	<b>102,419.00</b>
<b>Total O&amp;M Expense</b>	<b>240,048.25</b>	<b>238,930.00</b>	<b>209,965.11</b>	<b>228,841.11</b>	<b>263,975.00</b>
Contingency Expense (10%)*		23,893.00			26,398.00
Interfund and non-operating adjustments	0.00	0.00	0.00	0.00	0.00
5400 · Other Non-Operating Expense	276.78	0.00	14,755.01	14,755.01	0.00
Capital Project Funding Alloc. / Expense	40,720.49	60,000.00	0.00	0.00	0.00
<b>TOTAL EXPENSE *</b>	<b>281,045.52</b>	<b>322,823.00</b>	<b>224,720.12</b>	<b>243,596.12</b>	<b>290,373.00</b>
Net Ordinary O&M Increase/Decrease	57,931.40	29,793.00	12,193.95	17,564.95	0.00
Net Including Contingency & Cap. Income/Exp.	20,857.58	0.00	2,173.14	7,544.14	-24,398.00
<b>Net Income</b>	<b>38,877.30</b>	<b>0.00</b>	<b>2,173.14</b>	<b>7,544.14</b>	<b>-24,398.00</b>

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL  
11-MONTH ACTUAL and PROPOSED (5/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
<b>RECREATION FUND 3241 - Ordinary Income/Expense</b>					
<b>Income</b>					
<b>3241i · FUND 3241 REC. Income*****</b>					
<b>4000 · OPERATING REVENUE</b>					
4180 · Cost recovery	15.09	100.00	0.00	8.00	100.00
4205 · Aquatics rents	18,705.00	20,000.00	17,183.00	18,344.00	21,000.00
4206 · Concessions	9,394.20	9,406.00	5,007.65	8,207.65	9,681.00
4860 · Swim admission fees	30,633.50	27,842.00	14,307.00	24,307.00	27,942.00
4861 · Aquatics passes / cards	9,548.00	9,762.00	1,931.00	7,657.00	9,089.00
4874 · Aquatics programs	530.00	250.00	0.00	250.00	250.00
4876 · Swim lessons	17,603.00	14,000.00	6,771.00	14,771.00	16,437.00
4880 · Other sales-aquatics	145.00	200.00	111.00	111.00	200.00
4881 · Cash over/under	14.70	0.00	17.52	17.52	0.00
4885 · Donations (operations)	0.00	100.00	50.00	50.00	100.00
4886 · Donations (restricted)	749.12	600.00	105.03	105.03	500.00
<b>Total 4000 · OPERATING REVENUE</b>	<b>87,337.61</b>	<b>82,260.00</b>	<b>45,483.20</b>	<b>73,828.20</b>	<b>85,299.00</b>
<b>4800 · NON-OPERATING REVENUE</b>					
4802 · Recreation tax	40,833.00	62,246.00	66,746.00	66,746.00	77,583.00
4803 · Investment interest	1,600.00	1,750.00	2,965.41	2,965.41	3,410.00
4850/4899 · Cost Recovery Non-op	2,688.21	1,000.00	0.00	150.00	500.00
4891.1 · Grants: RTS non-profit	18,921.56	13,741.00	14,341.00	14,341.00	8,176.00
4891.3 · Grants: Cap. Impr. (restrctc	0.00	0.00	0.00	0.00	67,500.00
<b>Total 4800 · NON-OPERATING REVENUE</b>	<b>64,042.77</b>	<b>78,737.00</b>	<b>84,052.41</b>	<b>84,202.41</b>	<b>157,169.00</b>
<b>Total 3241i · FUND 3241 REC. Income****</b>	<b>151,380.38</b>	<b>160,997.00</b>	<b>129,535.61</b>	<b>158,030.61</b>	<b>242,468.00</b>
<b>Total Income</b>	<b>151,380.38</b>	<b>160,997.00</b>	<b>129,535.61</b>	<b>158,030.61</b>	<b>242,468.00</b>
<b>Expense</b>					
<b>3241e · FUND 3241 REC. Expense*****</b>					
5050 · UNIFORMS	1,344.09	1,500.00	2,250.27	3,150.27	2,000.00
5060 · TELEPHONE / INTERNET	1,782.60	2,000.00	1,776.27	1,936.27	1,800.00
5070 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	768.00	768.00	800.00
<b>5100 · INSURANCE</b>					
5101c · Property insurance	275.02	320.00	275.14	275.14	344.00
5102a · Liability insurance-aquatics	4,023.88	4,145.00	4,467.98	4,467.98	4,736.00
5103c · Employee bond	106.02	90.00	0.00	107.00	110.00
<b>Total 5100 · INSURANCE</b>	<b>4,404.92</b>	<b>4,555.00</b>	<b>4,743.12</b>	<b>4,850.12</b>	<b>5,190.00</b>
<b>5130 · MAINTENANCE</b>					
5131 & 5133 · Bldg. repair supplies	1,324.73	1,312.00	474.13	524.13	924.00
5132 & 5134 · Bldg. repair services	40.18	115.00	967.10	1,070.10	555.00
5135 · Janitorial supplies	890.24	836.00	577.99	737.99	814.00
5136 · Janitorial services	0.00	400.00	172.95	172.95	150.00
5140 5141 5142 · Landscape & light	47.69	100.00	72.23	72.23	100.00



**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL  
11-MONTH ACTUAL and PROPOSED (5/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
5145 · Pool chemical supplies	11,019.23	12,222.00	9,320.47	12,220.47	11,968.00
5146 · Pool maint. supplies	2,217.49	4,100.00	3,730.42	4,230.42	4,100.00
5147 & 5148 · Pool maint. services	2,524.75	3,182.00	512.04	512.04	1,564.00
<b>Total 5130 · MAINTENANCE</b>	<b>18,064.31</b>	<b>22,267.00</b>	<b>15,827.33</b>	<b>19,540.33</b>	<b>20,175.00</b>
5150 · MEMBERSHIPS	171.08	200.00	117.50	117.50	120.00
5160.6 · PROGRAM SUPPLIES	883.97	1,000.00	1,091.99	1,091.99	1,100.00
<b>5165 · OTHER OPERATING</b>					
5165.5 · Capital Replacements	11,385.33	8,500.00	12,614.44	12,614.44	27,500.00
5165.7 · Security / CCTV monitoring	2,132.34	2,700.00	2,268.05	2,268.05	2,700.00
5165.8 · Cash under	385.85	0.00	0.00	0.00	0.00
5165.9 · Recoverable & Other Oper.	2,547.29	1,352.00	397.14	739.14	1,643.00
<b>Total 5165 · OTHER OPERATING</b>	<b>16,450.81</b>	<b>12,552.00</b>	<b>15,279.63</b>	<b>15,621.63</b>	<b>31,843.00</b>
5170 5172 5173 · OFFICE SUPPLIES EC	1,153.05	1,076.00	1,228.21	1,488.21	1,321.00
5174 · OFFICE - VISA transaction fees	438.84	450.00	538.20	678.20	700.00
5180 · PROF. SVCS. - Consultants	1,320.00	0.00	0.00	0.00	0.00
5191 · ADVERTISING	0.00	100.00	0.00	0.00	100.00
5230 · TRAINING & CERTIFICATION	1,303.00	3,000.00	5,162.00	5,602.00	4,500.00
<b>5240 · COST OF GOODS SOLD</b>					
5241 · Food concession supplies	5,544.91	6,114.00	4,120.06	5,690.06	6,293.00
5242 · Promotional goods	132.21	200.00	73.55	223.55	220.00
<b>Total 5240 · COST OF GOODS SOLD</b>	<b>5,677.12</b>	<b>6,314.00</b>	<b>4,193.61</b>	<b>5,913.61</b>	<b>6,513.00</b>
5250 · VEHIC./TRAVEL REIMBURSMNT	1,263.26	1,400.00	1,257.78	1,377.78	1,400.00
<b>5260 · UTILITIES</b>					
5261 · Electricity	16,356.74	15,935.00	14,342.60	16,166.60	16,262.00
5262 · Natural gas	7,660.74	8,011.00	10,361.31	11,361.31	9,686.00
5263 · Water	1,865.38	1,756.00	5,108.60	5,243.60	3,554.00
<b>Total 5260 · UTILITIES</b>	<b>25,882.86</b>	<b>25,702.00</b>	<b>29,812.51</b>	<b>32,771.51</b>	<b>29,502.00</b>
5340 · COUNTY CHARGES	2,671.00	2,737.00	1,631.00	2,671.00	2,724.00
<b>Total 3241e · FUND 3241 REC. Expense**</b>	<b>82,810.91</b>	<b>84,853.00</b>	<b>85,677.42</b>	<b>97,578.42</b>	<b>109,788.00</b>
<b>Total 6560 · PAYROLL EXPENSES *****</b>	<b>54,896.20</b>	<b>56,962.00</b>	<b>47,459.84</b>	<b>58,459.84</b>	<b>65,180.00</b>
<b>Total O&amp;M Expense</b>	<b>137,707.11</b>	<b>141,815.00</b>	<b>133,137.26</b>	<b>156,038.26</b>	<b>174,968.00</b>
Contingency Expense (10%)*		14,182.00			17,497.00
Other Non-Operating Expense	4,535.30	0.00	0.00	0.00	0.00
Capital Project Funding Allocation/Exper	2,327.27	5,000.00	0.00	0.00	80,000.00
<b>TOTAL EXPENSE *</b>	<b>144,569.68</b>	<b>160,997.00</b>	<b>133,137.26</b>	<b>156,038.26</b>	<b>272,465.00</b>
Net Ordinary O&M Increase/Decrease	13,673.27	19,182.00	-3,601.65	1,992.35	0.00
Net Including Contingency & Cap. Inc./Expense	6,810.70	0.00	-3,601.65	1,992.35	-29,997.00
<b>Net Income</b>	<b>6,810.70</b>	<b>-9,079.00</b>	<b>-3,601.65</b>	<b>1,992.35</b>	<b>-29,997.00</b>

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL  
11-MONTH ACTUAL and PROPOSED (5/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 1718</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>RECREATION FUND 3241 - Ordinary Income/Expense</b>					
<b>Income</b>					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	0.00	100.00	1,106.71	1,106.71	150.00
4879 · Tennis/restroom keys	815.00	600.00	264.00	480.00	600.00
4885 · Donations (operations)	0.00	100.00	0.00	0.00	200.00
<b>Total 4000 · OPERATING REVENUE</b>	<b>815.00</b>	<b>800.00</b>	<b>1,370.71</b>	<b>1,586.71</b>	<b>950.00</b>
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	48,685.00	43,196.00	40,696.00	40,696.00	38,658.00
4891.1 · Grants - RTS	0.00	16,000.00	17,507.00	17,507.00	30,000.00
4891.3 · Grants: Capital Impr. (restricted)	1,000.00	0.00	0.00	0.00	99,000.00
4899 · Other Non-Operating	121.90	0.00	0.00	0.00	0.00
<b>Total 4800 · NON-OPERATING REVENUE</b>	<b>49,806.90</b>	<b>59,196.00</b>	<b>58,203.00</b>	<b>58,203.00</b>	<b>167,658.00</b>
<b>Total 3241i · FUND 3241 REC. Income*****</b>	<b>50,621.90</b>	<b>59,996.00</b>	<b>59,573.71</b>	<b>59,789.71</b>	<b>168,608.00</b>
<b>Total Income</b>	<b>50,621.90</b>	<b>59,996.00</b>	<b>59,573.71</b>	<b>59,789.71</b>	<b>168,608.00</b>
<b>Expense</b>					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	25.00	100.00	91.71	91.71	115.00
5102 · INSURANCE Liability insurance	4,023.88	4,145.00	4,467.98	4,467.98	4,691.00
5130 · MAINTENANCE					
5131-5134 · Building & play eq. maint.	495.17	1,187.00	4,857.76	4,944.76	1,000.00
5135-5136 · Janitorial supplies & services	537.33	1,084.00	100.95	300.95	641.00
5140-5141 · Landscape suppl. & services	20,492.96	17,909.00	20,429.54	21,929.54	25,811.00
5142-5144 · Lighting and tennis supplies	290.79	200.00	312.12	312.12	300.00
<b>Total 5130 · MAINTENANCE</b>	<b>21,816.25</b>	<b>20,380.00</b>	<b>25,700.37</b>	<b>27,487.37</b>	<b>27,752.00</b>
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	239.80	7,000.00	4,604.85	4,604.85	20,700.00
5060 / 5165.9 · Recoverable / Other costs	656.71	200.00	1,196.25	1,196.25	200.00
<b>Total 5165 · OTHER OPERATING</b>	<b>896.51</b>	<b>7,200.00</b>	<b>5,801.10</b>	<b>5,801.10</b>	<b>20,900.00</b>
5180 · PROF. SVCS. (Safety Inspection)	720.00	0.00	0.00	0.00	720.00
5260 · UTILITIES -WATER	6,376.74	5,760.00	5,000.26	5,250.26	6,054.00
<b>Total 3241e · FUND 3241 REC. Expense*****</b>	<b>33,858.38</b>	<b>37,585.00</b>	<b>41,061.42</b>	<b>43,098.42</b>	<b>60,232.00</b>
6560 · PAYROLL EXPENSES *****	8,745.88	8,775.00	7,873.18	8,523.18	9,376.00
<b>Total O&amp;M Expense</b>	<b>42,604.26</b>	<b>46,360.00</b>	<b>48,934.60</b>	<b>51,621.60</b>	<b>69,608.00</b>
Contingency Expense (10%) *	0.00	4,636.00	0.00	0.00	6,961.00
5290 · Non-Operating Expense	121.90	0.00	121.90	0.00	0.00
Capital Project Funding Allocation / Expense	7,012.48	9,000.00	2,472.00	2,472.00	120,000.00
<b>TOTAL EXPENSE *</b>	<b>49,738.64</b>	<b>59,996.00</b>	<b>51,528.50</b>	<b>54,093.60</b>	<b>196,569.00</b>
<b>Net Ordinary O&amp;M Increase/Decrease</b>	<b>8,017.64</b>	<b>13,636.00</b>	<b>10,639.11</b>	<b>8,168.11</b>	<b>0.00</b>
<b>Net Including Contingency &amp; Cap. Income/Expense</b>	<b>883.26</b>	<b>0.00</b>	<b>8,045.21</b>	<b>5,696.11</b>	<b>-27,961.00</b>
<b>Net Income</b>	<b>883.26</b>	<b>0.00</b>	<b>8,045.21</b>	<b>5,696.11</b>	<b>-27,961.00</b>

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL  
11-MONTH ACTUAL and PROPOSED (5/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>RECREATION FUND 3241 -Ordinary Income/Expense</b>					
<b>Income</b>					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	29.38	75.00	50.13	58.13	75.00
<b>Total 4000 · OPERATING REVENUE</b>	<b>29.38</b>	<b>75.00</b>	<b>50.13</b>	<b>58.13</b>	<b>75.00</b>
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	49,000.00	50,555.00	53,000.00	58,000.00	58,473.00
4802 · Recreation tax	19,193.00	18,379.00	11,159.00	11,159.00	17,371.00
4899 · Non-Op Income / passthrough	4,229.91	3,600.00	2,917.00	2,917.00	0.00
<b>Total 4800 · NON-OPERATING REVENUE</b>	<b>72,422.91</b>	<b>72,534.00</b>	<b>67,076.00</b>	<b>72,076.00</b>	<b>75,844.00</b>
<b>Total 3241i · FUND 3241 REC. Income*****</b>	<b>72,452.29</b>	<b>72,609.00</b>	<b>67,126.13</b>	<b>72,134.13</b>	<b>75,919.00</b>
<b>Total Income</b>	<b>72,452.29</b>	<b>72,609.00</b>	<b>67,126.13</b>	<b>72,134.13</b>	<b>75,919.00</b>
<b>Expense</b>					
3241e · FUND 3241 REC. Expense*****					
5120 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	442.31	442.31	500.00
5120 · ELECTIONS	0.00	220.00	1,128.42	1,128.42	0.00
5165 · OTHER OPERATING / RECOVERABLE	1,293.60	1,400.00	740.34	745.34	700.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	677.53	800.00	814.78	864.78	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	2,996.50	2,800.00	3,021.83	3,121.83	4,300.00
5190 · PUBLISH LEGAL NOTICES	0.00	0.00	137.30	137.30	250.00
5230 · TRAINING & CERTIFICATION	550.16	400.00	105.56	105.56	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	295.45	300.00	363.24	399.24	480.00
5340 · COUNTY CHARGES	1,664.31	1,683.00	1,840.37	1,840.37	1,860.00
<b>Total 3241e · FUND 3241 REC. Expense*****</b>	<b>7,497.55</b>	<b>7,603.00</b>	<b>8,594.15</b>	<b>8,785.15</b>	<b>9,390.00</b>
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	33,388.69	34,429.00	32,699.32	35,699.32	36,770.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	2,670.84	2,959.00	1,743.28	1,908.28	2,099.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	24,633.86	17,430.00	20,590.46	22,590.46	20,265.00
5011.5 · ASST. MGR- Wage/Benefits	204.69	239.00	408.60	448.60	493.00
6560 · PAYROLL - Other (WC Premium etc.)	0.00	75.00	0.00	0.00	0.00
<b>Total 6560 · PAYROLL EXPENSES *****</b>	<b>60,898.08</b>	<b>55,132.00</b>	<b>55,441.66</b>	<b>60,646.66</b>	<b>59,627.00</b>
<b>Total O&amp;M Expense</b>	<b>68,395.63</b>	<b>62,735.00</b>	<b>64,035.81</b>	<b>69,431.81</b>	<b>69,017.00</b>
Contingency Expense ( 10%)*		6,274.00			6,902.00
5400 · Non-Operating Expense / Passthrough	4,229.91	3,600.00	2,700.00	2,700.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSE *</b>	<b>72,625.54</b>	<b>72,609.00</b>	<b>66,735.81</b>	<b>72,131.81</b>	<b>75,919.00</b>
<b>Net Ordinary Income</b>	<b>-173.25</b>	<b>0.00</b>	<b>390.32</b>	<b>2.32</b>	<b>0.00</b>
<b>Net Income</b>	<b>-173.25</b>	<b>0.00</b>	<b>390.32</b>	<b>2.32</b>	<b>0.00</b>

**CROCKETT RECREATION DEPARTMENT - POLICE LIAISON DETAIL  
11-MONTH ACTUAL and PROPOSED BUDGET (5/28/19) FY 2019/20**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11 Mo. Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>RECREATION FUND 3241 -Ordinary Income/Expense</b>					
<b>Income</b>					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,593.49	1,958.00	1,582.80	1,732.80	1,761.00
<b>Total 3241i · FUND 3241 REC. Income*****</b>	<b>1,593.49</b>	<b>1,958.00</b>	<b>1,582.80</b>	<b>1,732.80</b>	<b>1,761.00</b>
<b>Total Income</b>	<b>1,593.49</b>	<b>1,958.00</b>	<b>1,582.80</b>	<b>1,732.80</b>	<b>1,761.00</b>
<b>Expense</b>					
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	0.00	25.00	709.85	709.85	150.00
<b>Total 5165 · OTHER OPERATING</b>	<b>0.00</b>	<b>25.00</b>	<b>709.85</b>	<b>709.85</b>	<b>150.00</b>
5171/5172 · OFFICE POSTAL/SUPPLIES	25.79	75.00	372.99	375.99	150.00
<b>Total 3241e · FUND 3241 REC. Expense*****</b>	<b>25.79</b>	<b>100.00</b>	<b>1,082.84</b>	<b>1,085.84</b>	<b>300.00</b>
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,418.98	1,680.00	1,906.35	2,031.35	2,234.00
<b>Total 6560 · PAYROLL EXPENSES *****</b>	<b>1,418.98</b>	<b>1,680.00</b>	<b>1,906.35</b>	<b>2,031.35</b>	<b>2,234.00</b>
<b>Total O&amp;M Expense</b>	<b>1,444.77</b>	<b>1,780.00</b>	<b>2,989.19</b>	<b>3,117.19</b>	<b>2,534.00</b>
Contingency 10%	0.00	178.00	0.00	0.00	253.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSE</b>	<b>1,444.77</b>	<b>1,958.00</b>	<b>2,989.19</b>	<b>3,117.19</b>	<b>2,787.00</b>
<b>Net Including Capital Income/Expenses</b>	<b>148.72</b>	<b>0.00</b>	<b>-1,406.39</b>	<b>-1,384.39</b>	<b>-1,026.00</b>
<b>Net Income</b>	<b>148.72</b>	<b>0.00</b>	<b>-1,406.39</b>	<b>-1,384.39</b>	<b>-1,026.00</b>

## CAPITAL PROJECTS PROPOSED (5/28/2019) FY 19/20

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED
<b>COMMUNITY CENTER</b>					
Repair bar floor		\$3,000.00			\$3,000
Repair kitchen floor		\$1,600.00			\$1,600
Replacement Tables		\$3,500.00		\$3,500	
Various Cap. Repl. items		\$5,000.00			\$5,000
TOTAL	\$0.00	\$13,100.00			

### AQUATICS CENTER

Restroom improvements	\$75,000.00		\$67,500		\$7,500
Metered outdoor showers	\$5,000.00				\$5,000
New pool cover winder		\$6,500.00			\$6,500
New pool covers		\$6,000.00		\$6,000	
New pool building doors		\$9,000.00			\$9,000
Re-roof Aquatics Building		\$3,000.00			\$3,000
Various Cap. Repl. items		\$3,000.00			\$2,000
TOTAL	\$80,000.00	\$27,500.00			

### PARK, TENNIS, BOCCE

Resurface Tennis Courts	\$20,000.00		\$18,000		\$2,000
Retaining Wall (Pomona/Pool)	\$45,000.00		\$40,500		\$4,500
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500
Park Improvements	\$10,000.00			\$10,000	
Web-netting on climber		\$8,700.00			\$8,700
Replant Park Lawn				\$10,000	
Paver repair (resetting)		\$10,000.00		\$10,000	
Various Cap. Repl. items		\$2,000.00			\$2,000
TOTAL	\$120,000.00	\$20,700.00			

### 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%)			\$4,352		
		<b>SUB-TOTALS:</b>	\$166,500	\$43,852	\$64,300

**\*\* Est. RTS funding in FY 19/20 is \$43,888**


**TOTAL:** \$274,652

# CROCKETT MAINTENANCE DEPARTMENT

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of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525  
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Fax (510) 787-2459  
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TO: Board of Directors  
FROM: General Manager   
SUBJECT: 11-month FY 2018/19 Budget Report and Proposed FY 2019/2020 Budget  
DATE: June 9, 2019

The Crockett Community Services District Board is responsible for reviewing the Maintenance Department budget each year. The Budget & Finance Committee is scheduled to review the budget report on June 13.

The Maintenance Department is running a deficit and borrowing from the dedicated Walk of Honor reserve fund to pay expenses. Operation & Maintenance (O&M) expenses continue to increase primarily due to inflationary factors. No substantial additional revenue or expenses are expected for the remainder of the fiscal year.

## HIGHLIGHTS

- Memorial Hall Park landscaping is now being handled by the Recreation Department using funds from the Recreation parks cost center. Return-to-Source (RTS) funding has been reduced accordingly. The Crockett Sanitary Department still contributed a share of their RTS funding to cover administrative costs in FY 18/19 but this will change in FY 19/20.
- Beginning with FY 19/20 RTS funding will no longer be transferred to the Maintenance Department to cover O&M and administrative costs. Instead, staff anticipates an ordinance removing the restriction limiting property tax revenue to only the Crockett Sanitary Department and Crockett Recreation Department, allowing the property tax to be used for the benefit of Crockett as a whole with funding available for maintenance issues in Crockett as well. If the ordinance is not adopted then RTS funding would have to be reconsidered as a source to cover expenses. A detailed proposal to fund the Maintenance Department from a share of the ad-valorem property taxes paid to the District by property owners in Crockett, the allocation to be recommended by the Budget & Finance Committee, will be submitted to the District Board in the summer of 2019.
- Decorative fencing, which has been treated as an asset under the Maintenance Department, has been separated into assets of the Recreation Department and Maintenance Department according to location. Fencing around Alexander Park has in actual fact been maintained by the Recreation Department and will formally fall under the responsibility of the Recreation Department beginning with the FY 19/20 budget. The fencing in the downtown plaza remains under the Maintenance Department Plaza/Streetlight cost center. This helps align assets to match property insurance schedules and gives authority to the respective departments to handle maintenance and capital improvements as they deem necessary.
- Memorial Hall Capital Expense details have been broken out into; construction, engineering, and staff expense to better track fixed asset expenses. Holms Structures Additional Service Request (ASR) #2 for \$4,000 is included in the in \$20,000 capital

engineering/architect expense budgeted for FY 19/20. The balance is allocated for engineering and architectural assistance during the Phase 1 Seismic Retrofit project and future development of design documents for Phase 2.

- Professional Engineering Services not directly related to a defined pending construction project must be treated as an investigative operating expense. As such \$4,000 has been included in the O&M Professional Services budget for FY 19/20 with the remaining \$1,000 allocated for attorney and audit expenses anticipated.
- Property insurance is anticipated to increase 25% in FY 19/20 with the plaza bearing the brunt of the increase for the Maintenance Department. The commercial property market is undergoing a "sea change" currently with carriers increasing prices or completely withdrawing from the market following three consecutive years of net underwriting loss.
- The unbudgeted expense of \$7,009 and cost recovery of \$7,183 under the Plaza/Streetlight cost center is for the replacement of a destroyed streetlamp on Pomona and Port. When the District is able to identify the person or entity responsible for damages and can collect reimbursement for the expense the District would take the lead and it would show on our books. Otherwise damaged streetlamp replacement, where cost recovery is not possible by the District, is handled by Crockett Public Services with reimbursement funding from the Crockett Community Foundation directly.
- The independent dog park project at the Bridgehead continues to move forward. The Crockett Community Foundation has awarded a grant to the Crockett Dog Park Committee, a group of local citizens, and construction coordinated by them is anticipated to occur in mid-to-late 2019. Fiscal responsibility rests with the Dog Park Committee during the construction of the dog park. The District is still awaiting Caltrans lease documents and has included in the budget expenses related to staff time, attorney lease review, and minor maintenance after construction of the dog park is complete. Donations are anticipated to offset any incidental costs related to the dog park. Cost Recovery of \$1,040 for prior year staff and incidental costs related to the dog park is expected to be recovered in FY 19/20 before a Memorandum-of-Understanding is developed.
- The budget includes the anticipated reimbursement of \$8,000 to the Recreation Department from the Memorial Hall cost center for prior year original administrative acquisition costs in 2007 and 2008.
- There has been no indication that the prior year debt of \$1,170 incurred related to the formation of the now dissolved Port Costa Advisory Committee, established to examine maintenance related fencing and gravel lot improvements, will be recovered.

## SUMMARY

Operation and Maintenance expense, primarily under the Memorial Hall cost center, have exceeded the budgeted allocation for this fiscal year and is forecast to end the fiscal year 167% of budget. This does not include Non-Operating cost recovery or capital expenditures. Operating revenue is well under budget at 51% of targets. Current funding shortfalls need to be discussed and long term funding of the Maintenance Department needs to be addressed. Concern remains as volunteers and donations continue to shrink.

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**FY 19/20 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/9/2019) - FUND 3242 - OVERVIEW**

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	<u>FY 2018-19 Est.</u>	<u>FY 2019-20</u>
	<u>Actual</u>	<u>Adopted</u>	<u>11-Month</u>	<u>Year-End</u>	<u>Proposed Budget</u>
<b><u>EXPENSES</u></b>					
Memorial Hall O&M	\$ 5,921	\$ 6,578	\$ 11,832	\$ 11,954	\$ 10,632
Bridgehead O&M	\$ 588	\$ 1,020	\$ 895	\$ 925	\$ 1,340
Plaza / Streetlights O&M	\$ 497	\$ 562	\$ 765	\$ 775	\$ 949
Port Costa Light. & Landscap. I	\$ 30	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total O&amp;M Expense</b>	<b>\$ 7,036</b>	<b>\$ 8,160</b>	<b>\$ 13,492</b>	<b>\$ 13,654</b>	<b>\$ 12,921</b>
<b>Fixed Assets - Capital Expense</b>					
Memorial Hall	\$ 55,309	\$ 600,000	\$ 7,638	\$ 7,638	\$ 322,000
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ -
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fixed Assets</b>	<b>\$ 55,309</b>	<b>\$ 600,000.00</b>	<b>\$ 7,638</b>	<b>\$ 7,638</b>	<b>\$ 322,000</b>
Contingency Reserve 10%	\$ -	\$ 816	\$ -	\$ -	\$ 1,292
Non-op Expenses	\$ 5,900	\$ 21,000	\$ 26,384	\$ 26,384	\$ 20,000
Interfund G/L non-op adj.	\$ 3	\$ -	\$ -	\$ -	\$ 8,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,248</b>	<b>\$ 629,976</b>	<b>\$ 47,514</b>	<b>\$ 47,676</b>	<b>\$ 364,213</b>
<b>TOTAL APROPRIATIONS</b>	<b>\$</b>	<b>\$ 629,976.00</b>	<b>\$</b>	<b>\$</b>	<b>\$ 364,213</b>
<b><u>REVENUES</u></b>					
<b>Operating Revenue</b>					
Memorial Hall	\$ 7,900	\$ 5,000	\$ 2,793	\$ 2,793	\$ 2,000
Bridgehead	\$ -	\$ 500	\$ -	\$ -	\$ 350
Plaza / Streetlights	\$ -	\$ 100	\$ -	\$ 100	\$ 100
<b>Total Operating Revenue</b>	<b>\$ 7,900</b>	<b>\$ 5,600</b>	<b>\$ 2,793</b>	<b>\$ 2,893</b>	<b>\$ 2,450</b>
<b>Non-Operating Revenue</b>					
Memorial Hall	\$ 38,736	\$ 503,893	\$ 51,190	\$ 51,190	\$ 207,448
Bridgehead	\$ 140	\$ 520	\$ 520	\$ 520	\$ 2,164
Plaza / Streetlights	\$ 500	\$ 462	\$ 7,645	\$ 7,645	\$ 944
<b>Total Non-Operating Revenue</b>	<b>\$ 39,376</b>	<b>\$ 504,875</b>	<b>\$ 59,355</b>	<b>\$ 59,355</b>	<b>\$ 210,556</b>
<b>TOTAL REVENUES</b>	<b>\$ 47,276</b>	<b>\$ 510,475.00</b>	<b>\$ 62,149</b>	<b>\$ 62,249</b>	<b>\$ 213,006</b>
<b>Net Increase (Decrease)</b>	<b>\$ (20,972)</b>	<b>\$ (119,501)</b>	<b>\$ 14,635</b>	<b>\$ 14,573</b>	<b>\$ (151,207)</b>
<b><u>BALANCE OVERVIEW</u></b>					
<b>FUND BALANCE (Beginning)</b>	<b>\$ 175,813.40</b>	<b>\$ 154,841.01</b>	<b>\$ 154,841.01</b>	<b>\$ 154,841.01</b>	<b>\$ 169,413.84</b>
Estimated Revenue	\$ 47,275.80	\$ 510,475.00	\$ 62,148.68	\$ 62,248.68	\$ 213,006.00
Estimated Expenses	\$ 68,248.19	\$ 629,976.00	\$ 47,513.61	\$ 47,675.85	\$ 364,213.40
<b>FUND BALANCE (End of Year)</b>	<b>\$ 154,841.01</b>	<b>\$ 35,340.01</b>	<b>\$ 169,476.08</b>	<b>\$ 169,413.84</b>	<b>\$ 18,206.44</b>
Combined Payroll (Sal-Ben)	\$ 2,306	\$ 2,363	\$ 3,485	\$ 3,640	\$ 4,092



**FY 19/20 MAINTENANCE DEPARTMENT PRELIM BUDGET (6/9/2019) - FUND 3242 - MEMORIAL HALL**

	FY 2017-18	FY 2018-19	FY 18-19	FY 18-19	FY 2019-20
	Actual	Adopted	11-Month	Est. Year-End	Proposed Budget
<b>EXPENSES</b>					
<b>Memorial Hall O&amp;M</b>					
Insurance - Property & Liability	\$ 89	\$ 93	\$ 88	\$ 88	\$ 94
Maintenance - building	\$ 3,600	\$ 3,900	\$ 2,458	\$ 2,458	\$ 300
Capital Replacement - O&M	\$ -	\$ 200	\$ 352	\$ 352	\$ 250
Utilities - electricity	\$ 272	\$ 492	\$ 194	\$ 194	\$ 480
Payroll Expenses and volunteer WC	\$ 1,769	\$ 1,443	\$ 2,523	\$ 2,644	\$ 2,908
Programs - events (WoH & other)	\$ -	\$ -	\$ 1,823	\$ 1,823	\$ 1,500
Prof. Svcs.- Engineer, Attorney, Audit	\$ 26	\$ 250	\$ 4,342	\$ 4,342	\$ 5,000
All Other- Office and other op	\$ 167	\$ 200	\$ 52	\$ 54	\$ 100
<b>Total Memorial Hall O&amp;M Expenses</b>	<b>\$ 5,921</b>	<b>\$ 6,578</b>	<b>\$ 11,832</b>	<b>\$ 11,954</b>	<b>\$ 10,632</b>
<b>Fixed Assets - Capital Expense</b>					
MH Construction	\$ 26,085	\$ 580,000	\$ -	\$ -	\$ 300,000
MH Engineering / Architect	\$ 28,156	\$ 17,000	\$ 7,638	\$ 7,638	\$ 20,000
MH Staff Cap Expense	\$ 1,067	\$ 3,000	\$ -	\$ -	\$ 2,000
<b>Total Fixed Assets</b>	<b>\$ 55,309</b>	<b>\$ 600,000</b>	<b>\$ 7,638</b>	<b>\$ 7,638</b>	<b>\$ 322,000</b>
Contingency Reserve 10%	\$ -	\$ 658	\$ -	\$ -	\$ 1,063
Memorial Hall Non-op	\$ 5,900	\$ 21,000	\$ 19,375	\$ 19,375	\$ 20,000
Interfund G/L non-op adjustment	\$ 3	\$ -	\$ -	\$ -	\$ 8,000
<b>TOTAL MEMORIAL HALL EXPENDITURES</b>	<b>\$ 67,133</b>	<b>\$ 628,236</b>	<b>\$ 38,844</b>	<b>\$ 38,967</b>	<b>\$ 361,695</b>
<b>REVENUES</b>					
<b>Operating Revenue</b>					
<b>Memorial Hall</b>					
Donations (restricted)	\$ -	\$ 1,000	\$ 1,593	\$ 1,593	\$ 1,000
Donations / fundraisers (ops)	\$ 7,900	\$ 4,000	\$ 1,200	\$ 1,200	\$ 1,000
<b>Total Operating Revenue</b>	<b>\$ 7,900</b>	<b>\$ 5,000</b>	<b>\$ 2,793</b>	<b>\$ 2,793</b>	<b>\$ 2,000</b>
<b>Non-Operating Revenue</b>					
<b>Memorial Hall</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 9,418
Cost Recovery and other	\$ -	\$ 15	\$ 5	\$ 5	\$ 15
Interest (non-operating)	\$ 1,475	\$ 1,860	\$ 2,692	\$ 2,692	\$ 3,015
Non-profit grants (non-op.)	\$ -	\$ 450,000	\$ -	\$ -	\$ 150,000
Walk of Honor fundraiser	\$ 26,000	\$ 26,000	\$ 25,000	\$ 25,000	\$ 25,000
RTS Co-gen pass-thru (for MH)	\$ 5,360	\$ 5,018	\$ 4,118	\$ 4,118	\$ -
Pass-through (WoH & other) *	\$ 5,900	\$ 21,000	\$ 19,375	\$ 19,375	\$ 20,000
<b>Total Non-Operating Revenue</b>	<b>\$ 38,736</b>	<b>\$ 503,893</b>	<b>\$ 51,190</b>	<b>\$ 51,190</b>	<b>\$ 207,448</b>
<b>TOTAL REVENUES</b>	<b>\$ 46,636</b>	<b>\$ 508,893</b>	<b>\$ 53,984</b>	<b>\$ 53,984</b>	<b>\$ 209,448</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ (20,497)</b>	<b>\$ (119,343)</b>	<b>\$ 15,139</b>	<b>\$ 15,017</b>	<b>\$ (152,247)</b>

**FY 19/20 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/9/2019) - FUND 3242 - PLAZA/STREETLIGHTS**

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	<u>FY 2018-19 Est.</u>	<u>Proposed</u>
	<u>Actual</u>	<u>Adopted</u>	<u>11-Month</u>	<u>Year-End</u>	<u>Budget</u>
<b><u>EXPENSES</u></b>					
<b>Plaza / Street Lighting / Fence</b>					
Insurance - Property/Liability	\$ 374	\$ 392	\$ 512	\$ 512	\$ 615
Payroll Expenses	\$ 122	\$ 120	\$ 253	\$ 258	\$ 284
All Other - Maint., Office, Auditor, etc.	\$ -	\$ 50	\$ -	\$ 5	\$ 50
<b>Total Plaza / Streetlight / Fence O&amp;M</b>	<b>\$ 497</b>	<b>\$ 562</b>	<b>\$ 765</b>	<b>\$ 775</b>	<b>\$ 949</b>
<b>Fixed Assets - Capital Expense</b>					
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fixed Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Contingency Reserve 10%	\$ -	\$ 56	\$ -	\$ -	\$ 95
Plaza / Streetlights / Fence Non-op	\$ -	\$ -	\$ 7,009	\$ 7,009	\$ -
<b>TOTAL PLAZA/LIGHTS EXPENDITURES</b>	<b>\$ 497</b>	<b>\$ 618</b>	<b>\$ 7,774</b>	<b>\$ 7,784</b>	<b>\$ 1,044</b>
<b><u>REVENUES</u></b>					
<b>Operating Revenue</b>					
<b>Plaza/Streetlights/Fence</b>					
Donations (restricted)	\$ -	\$ -	\$ -	\$ -	\$ -
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ 100	\$ 100
<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>Non-Operating Revenue</b>					
<b>Plaza/Streetlights/Fence</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 944
Cost Recovery and other	\$ -	\$ -	\$ 7,183	\$ 7,183	\$ -
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ -
RTS Co-gen pass-thru	\$ 500	\$ 462	\$ 462	\$ 462	\$ -
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Operating Revenue</b>	<b>\$ 500</b>	<b>\$ 462</b>	<b>\$ 7,645</b>	<b>\$ 7,645</b>	<b>\$ 944</b>
<b>TOTAL REVENUES</b>	<b>\$ 500</b>	<b>\$ 562</b>	<b>\$ 7,645</b>	<b>\$ 7,745</b>	<b>\$ 1,044</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 3</b>	<b>\$ (56)</b>	<b>\$ (129)</b>	<b>\$ (39)</b>	<b>\$ 0</b>

**FY 19/20 MAINTENANCE DEPARTMENT PRELIM BUDGET (6/9/2019) - FUND 3242 - BRIDGEHEAD**

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	<u>FY 2018-19 Est.</u>	<u>FY 2019-20</u>
	<u>Actual</u>	<u>Adopted</u>	<u>11-Month</u>	<u>Year-End</u>	<u>Proposed Budget</u>
<b><u>EXPENSES</u></b>					
<b>Bridgehead / Landscaping</b>					
Insurance - Liability	\$ 88	\$ 90	\$ 19	\$ 19	\$ 20
Maintenance	\$ 86	\$ 100	\$ 8	\$ 8	\$ 250
Payroll Expenses and volunteer WC	\$ 415	\$ 800	\$ 708	\$ 738	\$ 900
Other Office, Attor., Audit., etc.	\$ -	\$ 30	\$ 160	\$ 160	\$ 170
<b>Total Bridgehead O&amp;M</b>	<b>\$ 588</b>	<b>\$ 1,020</b>	<b>\$ 895</b>	<b>\$ 925</b>	<b>\$ 1,340</b>
<b>Fixed Assets - Capital Expense</b>					
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fixed Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Contingency Reserve 10%	\$ -	\$ 102	\$ -	\$ -	\$ 134
Bridgehead Non-op	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BRIDGEHEAD EXPENDITURES</b>	<b>\$ 588</b>	<b>\$ 1,122</b>	<b>\$ 895</b>	<b>\$ 925</b>	<b>\$ 1,474</b>
<b><u>REVENUES</u></b>					
<b>Operating Revenue</b>					
<b>Bridgehead / Landscaping</b>					
Donations (restricted )	\$ -	\$ -	\$ -	\$ -	\$ 250
Donations / fundraisers (ops)	\$ -	\$ 500	\$ -	\$ -	\$ 100
<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>
<b>Non-Operating Revenue</b>					
<b>Bridgehead / Landscaping</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 1,124
Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ 1,040
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ -
RTS Co-gen pass-thru	\$ 140	\$ 520	\$ 520	\$ 520	\$ -
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Operating Revenue</b>	<b>\$ 140</b>	<b>\$ 520</b>	<b>\$ 520</b>	<b>\$ 520</b>	<b>\$ 2,164</b>
<b>TOTAL REVENUES</b>	<b>\$ 140</b>	<b>\$ 1,020</b>	<b>\$ 520</b>	<b>\$ 520</b>	<b>\$ 2,514</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ (448)</b>	<b>\$ (102)</b>	<b>\$ (375)</b>	<b>\$ (405)</b>	<b>\$ 1,040</b>

# PORT COSTA SANITARY DEPARTMENT

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of the Crockett Community Services District

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TO: Port Costa Sanitary Commissioners  
FROM: Department Manager JB  
SUBJECT: 11-month Budget Report and proposed FY 2019/20 Budget  
DATE: June 4, 2019

The 11-month Port Costa Sanitary Department Budget Report details are incorporated within the attached proposed Fiscal Year (FY) 19/20 budget. There is no need to adopt a revised FY 18/19 budget for the Port Costa Sanitary Department.

## HIGHLIGHTS

- Chemical expense (#416.51.2pc) has been increased \$2,500 as a placeholder for potential chemicals for use in the septic tank after cleaning to control grease and Hydrogen Sulfide (H<sub>2</sub>S) gas buildup.
- Minor adjustments lower on estimated FY 18/19 and budgeted FY 19/20 expenses.
- Partial septic tank cleaning (#416.96) will occur as requested by operators while reserves are built. Full septic tank cleaning needs to be performed to allow access for repairs, replacements and an Engineering Assessment which was previously identified as a capital project. \$43K remains budgeted for septic tank cleaning. Full septic tank cleaning and maintenance may require additional funding, such as inter-department loan.
- Contingency Reserve has been set at 10% or \$18,991 in FY 19/20.

## SUMMARY

The attached budget report shows the Port Costa Sanitary Department continues to draw down its unallocated cash balance. Anticipated revenue and cash balance is enough to cover operating expenses and planned inspections for FY 19/20. The Commission should review the proposed budget and form recommendations to the District Board.

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**FY 2019-20 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 PROPOSED 6/03/2019**

	<u>PY 2017-18 Actual</u>	<u>FY 2018-19 Approved Budget</u>	<u>FY 2018-19 Est. Year End</u>	<u>Proposed Budget</u>
<b>Collection System</b>				
Liability Insurance	\$ 3,325	\$ 3,425	\$ 3,723	\$ 4,178
Profess. Services.	\$ 0	\$ 500	\$ 1,000	\$ 1,000
Sewers Maint.	\$ 4,690	\$ 5,800	\$ 14,808	\$ 10,000
Other Operating	\$ 0	\$ 100	\$ 1,800	\$ 1,000
Permits & Fees	\$ 2,088	\$ 2,140	\$ 2,286	\$ 2,331
<b>Total Collection System</b>	<b>\$ 10,103</b>	<b>\$ 11,965</b>	<b>\$ 23,617</b>	<b>\$ 18,509</b>
<b>Treatment Plant</b>				
Generator fuel / oil	\$ 53	\$ 100	\$ 60	\$ 100
Property Insurance	\$ 812	\$ 852	\$ 974	\$ 1,217
Contract Operator	\$ 48,000	\$ 49,200	\$ 44,000	\$ 54,000
Chemicals	\$ 2,477	\$ 3,914	\$ 4,523	\$ 3,500
Hardware/Supplies & Misc.	\$ 680	\$ 800	\$ 319	\$ 800
Profess. Svcs. (Engineer, Lab, Technici	\$ 39,090	\$ 35,671	\$ 19,462	\$ 20,772
Electricity	\$ 3,265	\$ 2,954	\$ 2,885	\$ 3,074
Alarm system phone	\$ 1,150	\$ 1,580	\$ 1,548	\$ 1,580
Cap. Replacement	\$ 1,806	\$ 25,000	\$ 2,820	\$ 3,000
Operating fees/permits	\$ 4,238	\$ 4,289	\$ 4,551	\$ 4,395
Other Operating - septic cleaning	\$ 1,760	\$ 10,000	\$ 0	\$ 43,000
<b>Total Treatment Plant</b>	<b>\$ 103,331</b>	<b>\$ 134,360</b>	<b>\$ 81,142</b>	<b>\$ 135,438</b>
<b>Administrative</b>				
Elections	\$ 0	\$ 35	\$ 77	\$ 0
Crime Insurance	\$ 28	\$ 25	\$ 22	\$ 25
Memberships	\$ 2,392	\$ 2,435	\$ 2,432	\$ 2,480
Office / Postal	\$ 193	\$ 250	\$ 196	\$ 250
Profess. Svcs.(admin)	\$ 1,286	\$ 3,500	\$ 1,899	\$ 3,500
Printing/Publishing	\$ 1,393	\$ 1,535	\$ 1,371	\$ 1,412
Software Subscription	\$ 0	\$ 0	\$ 173	\$ 350
Vehicle/Travel/Meetings	\$ 26	\$ 50	\$ 78	\$ 100
Other	\$ 420	\$ 400	\$ 767	\$ 1,600
County Charges	\$ 557	\$ 575	\$ 644	\$ 660
<b>Sub-Total Administrative</b>	<b>\$ 6,295</b>	<b>\$ 8,805</b>	<b>\$ 7,659</b>	<b>\$ 10,377</b>
Salaries and Benefits (O&M)	\$ 16,429	\$ 19,890	\$ 18,477	\$ 25,589
Other Payroll Exp. (WC premiums etc.)	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Administrative</b>	<b>\$ 22,724</b>	<b>\$ 28,695</b>	<b>\$ 26,136</b>	<b>\$ 35,966</b>
<b>Total O&amp;M Expenses</b>	<b>\$ 136,158</b>	<b>\$ 175,020</b>	<b>\$ 130,895</b>	<b>\$ 189,913</b>
<b>Non-Operational Expenses</b>				
Loan Principle	\$ 88,959	\$ 89,931	\$ 89,932	\$ 36,474
Loan Interest on PY Cap Projects	\$ 10,511	\$ 13,653	\$ 12,236	\$ 12,692
Non-Op Other	\$ 0	\$ 0	\$ 1,400	\$ 0
<b>Fixed Assets and Other</b>				
Capital Projects Allocation	\$ 0	\$ 4,100	\$ 6,240	\$ 68,000
Allocation to operating reserves	\$ 0	\$ 26,000	\$ 0	\$ 35,000
Contingency Reserve	\$ 0	\$ 13,248	\$ 0	\$ 18,991
<b>Total Expenditures</b>	<b>\$ 235,628</b>	<b>\$ 321,952</b>	<b>\$ 239,302</b>	<b>\$ 361,070</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 235,628</b>	<b>\$ 321,952</b>	<b>\$ 239,302</b>	<b>\$ 361,070</b>
<b>TOTAL REVENUES</b>	<b>\$ 237,236</b>	<b>\$ 262,681</b>	<b>\$ 267,245</b>	<b>\$ 272,708</b>
Sewer use charge	\$ 237,236	\$ 262,501	\$ 262,501	\$ 272,528
Capacity charge	\$ 0	\$ 0	\$ 0	\$ 0
Permit fees	\$ 0	\$ 180	\$ 180	\$ 180
Interest (non-op)	\$ 0	\$ 0	\$ 1,031	\$ 0
Misc fees / cost recovery (ops)	\$ 0	\$ 0	\$ 3,533	\$ 0
Grants (non-op)	\$ 0	\$ 0	\$ 0	\$ 0

**PORT COSTA SANITARY DEPARTMENT  
PROPOSED BUDGET FY 19/20 (6/03/2019)**

Sewer Use Charge \$1,973

**GENERAL FUND 3425: REVENUE DETAIL**

	PY Actual FY 17/18	Adopted FY 18/19	11 Month Actual FY 18/19	Estimated Total FY 18/19	Proposed Budget FY 19/20
301.0 Sewer use charge	\$237,236.00	\$262,501.00	\$262,501.00	\$262,501	\$272,528.00
303.0 Capacity charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302.0 Permit fees	\$0.00	\$180.00	\$60.00	\$180.00	\$180.00
306.0 Misc fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUB-TOTALS O&amp;M</b>	<b>\$237,236.00</b>	<b>\$262,681.00</b>	<b>\$262,561.00</b>	<b>\$262,681.00</b>	<b>\$272,708.00</b>
311.0 Interest	\$0.00	\$0.00	\$630.15	\$1,031.00	\$0.00
318.0 Cost recovery (Non-op)	\$0.00	\$0.00	\$700.00	\$3,533.00	\$0.00
317.0 Short-term Loans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
319.0 Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUE</b>	<b>\$237,236.00</b>	<b>\$262,681.00</b>	<b>\$263,891.15</b>	<b>\$267,245.00</b>	<b>\$272,708.00</b>

**FUND 3425 - BALANCE OVERVIEW**

	PY ACTUAL FY 17/18	ADOPTED FY 18/19	ESTIMATED FY 18/19	PROPOSED BUDGET FY 19/20	
<b>Opening Cash Balance</b>					
Septic Tank Replacement Reserve	\$ 6,820.15	\$ 16,820.15	\$ 16,820.15	\$ 28,820.15	
Discharge Permit Reserve	\$ 36,000.00	\$ 29,946.25	\$ 29,946.25	\$ 32,908.75	
Plumbing Pipe Refurb. Reserve	\$ 7,000.00	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	
RWQCB Violation Fines Reserve	\$ 33,000.00	\$ 6,000.00	\$ 6,000.00	\$ 8,000.00	
Contingency Reserve ***	\$ -	\$ -	\$ -	\$ -	
Carry Over (unallocated)	\$ 21,207.95	\$ 42,871.48	\$ 42,871.48	\$ 51,851.82	
<b>TOTAL OPENING CASH BALANCE</b>	<b>\$ 104,028.10</b>	<b>\$ 105,637.88</b>	<b>\$ 105,637.88</b>	<b>\$ 133,580.72</b>	
<b>ESTIMATED REVENUE</b>	<b>\$237,236.00</b>	<b>\$262,681.00</b>	<b>\$ 267,245.00</b>	<b>\$ 272,708.00</b>	
<b>ESTIMATED O&amp;M EXPENSES</b>	<b>\$ (136,156.36)</b>	<b>\$ (175,020.00)</b>	<b>\$ (130,894.52)</b>	<b>\$ (189,913.00)</b>	
<b>ESTIMATED CAP. PROJ. EXPENSES</b>	<b>\$ -</b>	<b>\$ (4,100.00)</b>	<b>\$ (6,240.00)</b>	<b>\$ (68,000.00)</b>	
<b>ESTIMATED LOAN PRINCIPAL</b>	<b>\$ (88,958.58)</b>	<b>\$ (89,931.00)</b>	<b>\$ (89,931.51)</b>	<b>\$ (36,474.00)</b>	
<b>ESTIMATED LOAN INTEREST</b>	<b>\$ (10,511.28)</b>	<b>\$ (13,653.00)</b>	<b>\$ (12,236.13)</b>	<b>\$ (12,692.00)</b>	
<b>Closing Fund Balance</b>					
<i>Operating Reserves Included in Balance</i>					
Septic Tank Rehab/Replace Reserve	\$ 16,820.15	\$ 28,820.15	\$ 28,820.15	\$ 15,820.15	(\$300K by __ 2029)
Discharge Permit Reserve	\$ 29,946.25	\$ 35,688.75	\$ 32,908.75	\$ 34,908.75	(\$40K by May 2023)
Plumbing Pipe Refurb. Reserve	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	(\$15K by Oct 2020)
RWQCB Violation Fines Reserve	\$ 6,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
Contingency ***	\$ -	\$ 13,248.00	\$ -	\$ 18,991.00	
Interfund G/L non-op adjustment	\$ -	\$ -	\$ -	\$ -	
Carry Over(unallocated)	\$ 42,871.48	\$ (12,142.02)	\$ 51,851.82	\$ 6,489.81	
<b>TOTAL CLOSING FUND BALANCE</b>	<b>\$ 105,637.88</b>	<b>\$ 85,614.88</b>	<b>\$ 133,580.72</b>	<b>\$ 99,209.71</b>	

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

Outstanding Debt	Beginning FY 18/19	Actual Ending FY 18/19	Est. Payments FY 19/20	Est. Ending FY 19/20
Crockett Valona Sanitary (WestA Refl)	\$313,437.15	\$277,963.36	\$36,474.15	\$241,489.21
Crockett Valona Sanitary (CCC Refl)	\$54,457.72	\$0.00	\$0.00	\$0.00
Crockett Valona Sanitary (Transfer)	\$24,233.49	\$24,233.49	\$0.00	\$24,233.49
<b>Total Debt</b>	<b>\$392,128.36</b>	<b>\$302,196.85</b>	<b>\$36,474.15</b>	<b>\$265,722.70</b>

**PORT COSTA SANITARY DEPARTMENT  
PROPOSED BUDGET FY 19/20 (6/03/2019)**

**GENERAL FUND 3425: EXPENDITURE DETAIL**

	PY Actuals FY 17/18	Current Budget FY 18/19	11 Month Actual FY 18/19	Estimated FY 18/19	Proposed Budget FY 19/20
<b>415 · SEWAGE COLLECTION *****</b>					
415.30 · INSURANCE - Liability	3,324.84	3,425.00	3,723.03	3,723.03	4,178.00
415.55 · PROF. SVCS. (Coll.)	0.00	500.00	1,000.00	1,000.00	1,000.00
415.70 · MAINTENANCE	4,690.00	5,800.00	10,667.50	14,807.50	10,000.00
415.96 · OTHER OPERATING (Coll.)	0.00	100.00	1,800.00	1,800.00	1,000.00
415.96.2c · Permits & Fees (Coll.)	2,088.00	2,140.00	2,286.00	2,286.00	2,331.00
<b>Total 415 · SEWAGE COLLECTION *****</b>	<b>10,102.84</b>	<b>11,965.00</b>	<b>19,476.53</b>	<b>23,616.53</b>	<b>18,509.00</b>
416.25 · GASOLINE, OIL, FUEL	\$53.09	\$100.00	\$0.00	\$60.07	\$100.00
416.31 · INSURANCE - Property	\$811.79	\$852.00	\$974.35	\$974.35	\$1,217.00
416.51.1pc · Treatment Plant Operators	\$48,000.00	\$49,200.00	\$40,000.00	\$44,000.00	\$54,000.00
416.51.2pc · Chemicals	\$2,476.91	\$3,914.00	\$3,479.98	\$4,522.98	\$3,500.00
416.51.3pc · Hardware, Supplies, & Misc	\$679.59	\$800.00	\$293.52	\$318.52	\$800.00
416.56.2pc .3pc · Prof. Svcs. - Engineer	\$16,053.75	\$17,971.00	\$8,091.25	\$8,341.25	\$5,000.00
416.56.3pc · Prof. Svcs. -Technician	\$7,492.00	\$5,700.00	\$3,010.00	\$3,010.00	\$5,000.00
416.56.7pc · Prof. Svcs. - Lab Testing	\$15,299.50	\$12,000.00	\$6,916.00	\$8,111.00	\$10,572.00
416.56.x · Prof. Svcs. - Attorney / Other	\$244.86	\$0.00	\$0.00	\$0.00	\$200.00
416.91.1pc · Electricity	\$3,264.58	\$2,954.00	\$2,595.53	\$2,884.53	\$3,074.00
416.91.6pc and 416.96.3 · Plant Alarm System	\$1,150.16	\$1,580.00	\$1,511.18	\$1,548.18	\$1,580.00
416.96.1 · Capital Replacements (Treat.)	\$1,806.46	\$25,000.00	\$2,820.31	\$2,820.31	\$3,000.00
416.96.2 · Permits & Fees (Treat.)	\$4,238.00	\$4,289.00	\$4,149.00	\$4,551.00	\$4,395.00
416.96 · OTHER OP (Treat) - Septic Cleaning	\$1,760.00	\$10,000.00	\$0.00	\$0.00	\$43,000.00
416.99 · ENFORCEMENT PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total 416 · SEWAGE TREATMENT *****</b>	<b>103,330.69</b>	<b>134,360.00</b>	<b>73,841.12</b>	<b>81,142.19</b>	<b>135,438.00</b>
<b>417. ADMIN/GENERAL</b>					
417.21 · ELECTIONS	0.00	35.00	77.18	77.18	0.00
417.31 · INSURANCE -Crime(employee bond)	28.04	25.00	0.00	21.50	25.00
417.36 · MEMBERSHIPS - BACWA & CASA	2,391.63	2,435.00	2,427.00	2,432.00	2,480.00
417.41 · OFFICE POSTAL / SUPPLIES	192.59	250.00	176.25	196.25	250.00
417.56 · PROF SVCS (Admin) Attorney/Auditor	1,285.92	3,500.00	1,672.63	1,899.36	3,500.00
417.61 · PRINTING/ PUBLISHING	1,393.35	1,535.00	1,370.70	1,370.70	1,412.00
417.70 · SOFTWARE SUBSCRIPTION	0.00	0.00	168.58	172.58	350.00
417.80 · VEHICLE / TRAVEL REIMBURSEMEN	25.69	50.00	67.84	77.84	100.00
417.96 · OTHER ADMIN. / RECOVERY	419.66	400.00	767.49	767.49	1,600.00
417.96.3pc · County Charges	557.02	575.00	643.71	643.71	660.00
<b>Total 417 · ADMIN / GENERAL *****</b>	<b>6,293.90</b>	<b>8,805.00</b>	<b>7,371.38</b>	<b>7,658.61</b>	<b>10,377.00</b>
<b>6560 · PAYROLL EXPENSES *****</b>					
6.1dMc · GM's O&M Wages	5,022.60	6,105.00	4,892.75	5,461.46	7,350.00
6.1ds · Secdry. O&M Wages	315.55	392.00	344.41	396.17	436.00
6.1ds · Dept. Mgr's O&M Wages	9,398.07	11,387.00	9,482.26	10,602.32	13,606.00
11.1dMc · GM O&M Benefits GM	604.86	729.00	621.61	693.06	1,218.00
11.1ds · Secdry. O&M Benefits	52.70	65.00	44.09	51.62	341.00
11.1as · Dept. Mgr's O&M Benefits	1,035.15	1,212.00	1,140.70	1,272.55	2,638.00
<b>Total 6560 · PAYROLL EXPENSES *****</b>	<b>16,428.93</b>	<b>19,890.00</b>	<b>16,525.82</b>	<b>18,477.19</b>	<b>25,589.00</b>
<b>Total O&amp;M Expense</b>	<b>136,156.36</b>	<b>175,020.00</b>	<b>117,214.85</b>	<b>130,894.52</b>	<b>189,913.00</b>
<b>Non-Op and Capitol Expenses</b>					
416.212 · LOAN PRINCIPAL (non-op)	\$88,958.58	\$89,931.00	\$89,931.51	\$89,931.51	\$36,474.00
419.1 · Loan Interest - Non-Op Expense	10,511.28	13,653.00	12,236.13	12,236.13	12,692.00
111.x · Capitol Sewer Projects and CCTV	0.00	4,100.00	6,240.00	6,240.00	68,000.00
419 · Non-Op Expense - Other	0.00	0.00	700.00	1,400.00	0.00
<b>Operating Reserves - Budget Allocation</b>					
Septic Tank Replacement(\$300k over 10yrs)		12,000.00			30,000.00
Discharge Permit Reserve(\$40k over 5yrs)		10,000.00			2,000.00
Plumbing Pipe Reserve (\$15K over 5yrs)		2,000.00			3,000.00
RWQCB Violation Fines Reserve		2,000.00			0.00
Contingency 10%		13,248.00			18,991.00
<b>TOTAL EXPENSES</b>	<b>\$235,626.22</b>	<b>\$321,952.00</b>	<b>\$226,322.49</b>	<b>\$240,702.16</b>	<b>\$361,070.00</b>
<b>Net Ordinary O&amp;M Income</b>	<b>101,079.64</b>	<b>87,661.00</b>	<b>146,676.30</b>	<b>136,350.48</b>	<b>82,795.00</b>
<b>Net Include. Contingency, Capital, &amp; Reserves</b>	<b>\$1,609.78</b>	<b>(59,271.00)</b>	<b>37,568.66</b>	<b>26,542.84</b>	<b>\$ (88,362.00)</b>

# Capital Projects for FY 2019/20

PROPOSED (6/03/19)

## PORT COSTA SANITARY DEPARTMENT

SEWER COLLECTION SYSTEM PROJECTS		CAPITAL IMPROVEMENTS FIXED ASSET	GRANT FUNDED	PCSAN FUNDED
Emergency project(s)		\$10,000.00		\$10,000.00
CCTV Inspection		\$10,000.00		\$10,000.00
	<b>TOTAL</b>	<u>\$20,000.00</u>		
TREATMENT PLANT	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET		
Septic Tank Engineering Assessment		\$35,000.00		\$35,000.00
Sump high alarm		\$1,500.00		\$1,500.00
Backup chemical pump		\$1,500.00		\$1,500.00
Various emergency WWTP	\$3,000.00	\$10,000.00		\$1,500.00
	<b>TOTAL</b>	<u>\$3,000.00</u>		<u>\$48,000.00</u>
EQUIPMENT		CAPITAL IMPROVEMENTS		
No tools or equipment planned		\$0.00		
	<b>TOTAL</b>	<u>\$0.00</u>		
				<u>\$59,500.00</u>

The below programs can be added if additional funding is identified, otherwise to FY 20/21 or later.

Smoke Testing of collection system	\$8,600.00
Sand Replacement Reserve - annual buildup	TBD



# CROCKETT SANITARY DEPARTMENT

of the Crockett Community Services District

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TO: Crockett Sanitary Commissioners

FROM: General Manager *AM*

SUBJECT: 11-month FY 2018/19 Budget Report and Proposed FY 2019/20 Budget

DATE: June 6, 2019

The 11-month FY 2018/19 Crockett Sanitary Budget Report details are incorporated within the attached proposed FY 2019/20 budget. Fund 3426 is the operating fund for the Crockett Sanitary Department. Fund 3427 is the construction fund and is used for capital income and capital expenses related to the Joint Wastewater Treatment Plant. Fund 3429 is a capital reserve account required by the State with no activity except for interest income. There is no budget deficit for FY 18/19 and therefore there is no need to adopt a revised budget.

## HIGHLIGHTS FOR PROPOSED FY 19/20 BUDGET

- Sewer Use Charge (SUC) revenue (#301.1) for FY 19/20 will be \$1,328,293. C&H Sugar contracted SUC will remain unchanged at \$190,967. Commercial and mixed use property revenue for FY 2019/20 is projected to be \$19,012 less from FY 2018/19 primarily because no revenue is anticipated from the closed Nantucket waterfront property.
- The majority of the capital improvement and capital replacement projects that were identified and budgeted for in FY 2018/19 did not occur. These projects, along with their funding allocation, have rolled forward to FY 2019/20. A list of sewer projects is included at the end of the budget financials. The capital account balance will be drawn down from \$1,172,258 to \$169,506 if all planned projects are completed.
- Rate Stabilization Reserve is forecast to be \$22,385,741 on June 30, 2020. The District's goal is to reach \$2.5 M by 2022. The Bartle Wells study of 2012 projected a reserve of \$2.2 M by June 30, 2020.
- Joint-Treatment-Plant (JTP) O&M expenses (#411.50) remain the largest expense of the Crockett Sanitary Department. The C&H/JTP annual cost reallocation is complete. The District paid an additional \$23,438 in the month of June for wastewater treatment for the period April 1, 2018 to March 31, 2019. The budgeted line item has been increased, taking into consideration the change in wastewater contribution from the town of Crockett and raising the annual inflationary factor from 2% to 3% when reviewing the past 10-year running average. The adjusted 10-year average is used to develop the JTP O&M expenditure budget line item.
- Property Tax Revenue (#314) and RTS Grant Funding (#319) will be lower in FY 2019/20. The District will be considering reapportioning the District's ad valorem property tax allocation and

possibly Return-to-Source funding allotment. The budget has been developed with the loss of this income in mind.

- Payroll expenses are planned to increase as the District is looking into adding health benefits for employees. The annual increase to the Crockett Sanitary Department is anticipated to be \$14,000 for FY 2019/20 and increasing to \$20,000 by FY 2021/22.
- Software Subscriptions (#414.94) is new financial account. Software subscriptions are where the industry has moved in regards to software licensing. The sanitary departments' ICOM asset management software subscription is now tracked as an operating expense as it can no longer be treated as a capital expense as it was done in prior years. Productivity software upgrades (Office 365, Adobe Acrobat) are also included in this account. Telephone/Internet (#414.90) and Other Misc. (#95) will be lower as this is where web hosting and software purchases were previously tracked.
- Loan Interest Expense (#423.1) must be tracked as a long-term Non Operating Expense and not as a Capital Expense, per the State Controller's Office (SCO). Adjustments were made in the audited FY 2017/18 financials.
- Minor adjustments to various expense line items have been made to the proposed budget.

A Sewer Use Charge (SUC) Study Report for FY 2019/20 prepared for the Crockett Sanitary Commission and the Crockett Community Services District Board of Directors gives additional information about the District, history of the Crockett Sanitary Department, department operating requirements, as well as a rate review and need for the SUC revenue for FY 2019/20.

Expenditures are well under budget in FY 2018/19. Revenue in FY 2019/20 will cover all operating expenses. Staff sees no need to move forward with a formal Sewer Use Charge (SUC) Study or SUC increase in FY 2019/20.

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**FY 2019-20 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 PROPOSED - 6/4/2019**

	PY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Approved	Estimated Year	Proposed
<b>Collection System</b>				
Loan Principal	\$ 72,937	\$ 75,236	\$ 75,684	\$ 78,545
Gas, Fuel, Vehicle (District owned)	\$ 393	\$ 600	\$ 1,871	\$ 1,000
Insurance	\$ 30,445	\$ 31,359	\$ 32,444	\$ 35,918
West County O&M Pump Station	\$ 47,610	\$ 44,141	\$ 29,846	\$ 40,665
Prof. Services (Collection Sys) Non WCWD	\$ 10,618	\$ 12,000	\$ 7,974	\$ 12,000
Rent/Lease Easements	\$ 2,392	\$ 2,350	\$ 2,448	\$ 2,500
Maintenance (CSO) Paulsell & WCWD	\$ 86,187	\$ 95,436	\$ 84,524	\$ 89,682
Utilities	\$ 30,830	\$ 31,429	\$ 31,118	\$ 32,150
Cap. Replacement (O&M) Pump Station	\$ 10,547	\$ 32,100	\$ 3,313	\$ 30,300
Other	\$ 3,566	\$ 3,680	\$ 1,512	\$ 3,500
<b>Total Collection System</b>	<b>\$ 295,526</b>	<b>\$ 328,331</b>	<b>\$ 270,736</b>	<b>\$ 326,260</b>
<b>Treatment Plant</b>				
JTP Operations & Maint - C&H	\$ 663,217	\$ 678,625	\$ 709,019	\$ 720,123
Capital Replacement (O&M) JTP	\$ 37,507	\$ 11,893	\$ 24,475	\$ 11,893
<b>Total Treatment Plant</b>	<b>\$ 700,724</b>	<b>\$ 690,518</b>	<b>\$ 733,493</b>	<b>\$ 732,016</b>
<b>Administrative</b>				
Elections	\$ 0	\$ 1,000	\$ 1,051	\$ 0
Membership	\$ 4,764	\$ 5,296	\$ 4,755	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 4,076	\$ 5,217	\$ 5,277	\$ 5,217
Professional Services (Admin)	\$ 14,231	\$ 10,500	\$ 10,221	\$ 13,905
Printing / Publishing	\$ 780	\$ 1,400	\$ 1,793	\$ 1,800
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,000
Travel/Meetings/Vehicle	\$ 483	\$ 685	\$ 778	\$ 800
Telephone and Internet	\$ 4,961	\$ 5,600	\$ 3,475	\$ 3,500
Software subscriptions	\$ 0	\$ 0	\$ 13,537	\$ 15,840
County & State Charges	\$ 5,959	\$ 5,965	\$ 6,618	\$ 6,650
Recoverable Expenses / Other Misc.	\$ 7,086	\$ 6,000	\$ 12,141	\$ 9,000
Training and Conferences	\$ 821	\$ 1,500	\$ 525	\$ 1,500
<b>Sub-Total Administrative</b>	<b>\$ 45,561</b>	<b>\$ 45,563</b>	<b>\$ 62,571</b>	<b>\$ 66,012</b>
Salaries and Benefits (O&M)	\$ 106,622	\$ 113,878	\$ 117,892	\$ 142,251
Recoverable Payroll (REC/PC/MAINT)	\$ 46,090	\$ 36,929	\$ 0	\$ 0
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 0	\$ 1,200	\$ 0	\$ 100
<b>Total Administrative</b>	<b>\$ 198,273</b>	<b>\$ 197,570</b>	<b>\$ 180,463</b>	<b>\$ 208,363</b>
<b>Fixed Assets</b>				
Capital Projects Allocation	\$ 559,598	\$ 917,627	\$ 159,437	\$ 391,122
423 Other Non-Op Interfund trsfr to 3427	\$ 8,892	\$ 2,425	\$ 2,425	\$ 8,084
<b>Total Fixed Assets</b>	<b>\$ 568,490</b>	<b>\$ 920,052</b>	<b>\$ 161,862</b>	<b>\$ 399,206</b>
Allocation to Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 0
Non-operation expenses	\$ 2,400	\$ 3,400	\$ 26,805	\$ 23,544
Contingency Expense 10%	\$ 0	\$ 121,642	\$ 0	\$ 126,664
Interfund G/L operation adjustment	\$ 3,429	\$ 0	\$ 0	\$ 0
<b>Total Expenditures</b>	<b>\$ 1,768,842</b>	<b>\$ 2,261,513</b>	<b>\$ 1,373,359</b>	<b>\$ 1,816,053</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>\$ 2,169,206</b>	<b>\$</b>	<b>\$ 1,816,053</b>
<b>TOTAL REVENUES</b>				
Property Tax	\$ 293,000	\$ 296,000	\$ 323,000	\$ 305,920
Sewer Use Charges	\$ 1,282,012	\$ 1,359,482	\$ 1,333,295	\$ 1,328,293
Sewer Use Charges - C&H	\$ 185,405	\$ 190,967	\$ 190,967	\$ 190,967
Permit fees	\$ 3,240	\$ 3,000	\$ 1,920	\$ 3,000
Capacity charges	\$ 8,892	\$ 2,425	\$ 2,425	\$ 2,425
Interest (non-op)	\$ 32,154	\$ 36,000	\$ 63,046	\$ 69,351
Cost Recovery including payroll	\$ 47,656	\$ 48,326	\$ 13,428	\$ 2,000
Grants - RTS (non-op) and others	\$ 51,700	\$ 43,945	\$ 47,330	\$ 40,869
Interfund transfer 3427	\$ 12,618	\$ 103,104	\$ 7,878	\$ 106,387
Loan repayment from Port Costa	\$ 88,959	\$ 89,931	\$ 89,932	\$ 36,474
Other - Penalties, pass thru, bonds, etc.	\$ 24,272	\$ 14,017	\$ 14,206	\$ 14,082
Allocation from Rate Stabilization Reserve	\$ 0	\$ 74,316	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 PROPOSED (6/4/2019)**

	<u>PY Actual</u> <u>FY 17/18</u>	<u>Estimated</u> <u>FY 18/19</u>	<u>Proposed Budget</u> <u>FY 19/20</u>
<b>GENERAL FUND 3426: CASH BUDGET DETAIL *****</b>			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	398,792.58	605,792.08	1,164,257.77
Rate Stabilization Reserve	1,768,119.87	1,822,184.98	1,975,361.69
<b>TOTAL OPENING CASH BALANCE</b>	<b>2,166,912.45</b>	<b>2,427,977.06</b>	<b>3,139,619.46</b>
ESTIMATED REVENUES (excl. PCSan Repay & Stab Resrv	1,940,948.60	1,997,495.10	2,063,294.00
Interdepartment receivable Port Costa Loans	88,958.58	89,931.51	36,474.00
Allocation from Rate Stabilization Reserve	0.00	0.00	0.00
ESTIMATED O&M OUTLAY EXPENSE	-1,194,523.43	-1,184,692.58	-1,266,639.00
Allocation to Rate Stabilization Reserve	0.00	0.00	0.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-527,598.34	-127,436.65	-1,353,790.00
Contingency Expense 10% *	0.00	0.00	-126,664.00
Non-Op Expense / Cash Bond Refunds	-2,400.00	-29,229.98	-31,628.00
Transfer to Capital Construction Fund # 3427 **	-40,892.00	-34,425.00	-40,084.00
Transfer from Capital Reserve Fund # 3429	0.00	0.00	0.00
Interfund G/L noperating adjust.	-3,428.80	0.00	0.00
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE</b>			
Capital Account Balance in Fund #3426	605,792.08	1,164,257.77	161,505.77
Rate Stabilization Reserve	1,822,184.98	1,975,361.69	2,385,740.69
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***</b>	<b>2,427,977.06</b>	<b>3,139,619.46</b>	<b>2,420,582.46</b>
* Any unused contingency at year-end allocated to Rate Stabilization Reserve			
** Includes Clarifier Reserve and Capacity Charges collected			
*** Total excluding taxes held in 3240			
<b>INVESTMENT ASSETS OUTSIDE FUND 3426</b>			
Accrued Debt PCSan Beginning Balance	481,086.94	392,128.36	302,196.85
Adjustments	-88,958.58	-89,931.51	-36,474.00
Accrued Debt PCSan Ending Balance	<b>392,128.36</b>	<b>302,196.85</b>	<b>265,722.85</b>
<b>CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****</b>			
Property Taxes Held in 3240 Beginning Balance	47,068.36	47,055.22	32,585.42
Property Taxes Held in 3240 Ending Balance	47,055.22	32,585.42	40,000.00
Difference (increase / decrease)	-13.14	-14,469.80	7,414.58
County charges held in 3240	0.00	0.00	0.00

**CROCKETT SANITARY DEPARTMENT**  
**11-MONTH ACTUALS AND PROPOSED BUDGET FY 2019/30 (6/4/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Budget</u>
			<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>GENERAL FUND 3426 - Revenue</b>					
<b>3426i · FUND 3426 CVSAN. Revenue*****</b>					
<b>300 · OPERATING REVENUE</b>					
301.1 · SEWER USE CHARGES - CY **	1,274,512.00	1,349,482.00	1,333,295.01	1,333,295.01	1,328,293.00
301.2 · SEWER USE CHARGES - PY	7,500.00	10,000.00	0.00	0.00	0.00
301.3 · SEWER USE CHARGES - C&H **	185,404.81	190,967.00	190,966.95	190,966.95	190,967.00
302 · PERMIT FEES	3,240.00	3,000.00	1,680.00	1,920.00	3,000.00
303 · CONNECTION / CAPACITY CHARGES	8,892.00	2,425.00	2,425.00	2,425.00	2,425.00
307 · PENALTIES AND FINES COLLECTED	158.58	1,000.00	500.00	500.00	1,000.00
318 · COST RECOVERY			0.00		
318.2 · Abatement Costs	1,005.10	1,500.00	504.06	504.06	1,000.00
318.1 .3 .6 · C&H reimburse and Other	256.73	1,000.00	12,851.29	12,923.80	1,000.00
318.8m · Payroll - repaid by Maint.	3,391.86	2,837.00	0.00	0.00	0.00
318.8pc · Payroll - repaid by PCSan	16,060.68	17,653.00	0.00	0.00	0.00
318.8re · Payroll - repaid by Rec	26,941.40	25,336.00	0.00	0.00	0.00
<b>Total 318 · COST RECOVERY</b>	<b>47,655.77</b>	<b>48,326.00</b>	<b>13,355.35</b>	<b>13,427.86</b>	<b>2,000.00</b>
<b>Total 300 · OPERATING REVENUE</b>	<b>1,527,363.16</b>	<b>1,605,200.00</b>	<b>1,542,222.31</b>	<b>1,542,534.82</b>	<b>1,527,685.00</b>
<b>325 · NON-OPERATING REVENUE</b>					
311 · INTEREST	32,153.91	36,000.00	63,046.28	63,046.28	69,351.00
314 · PROPERTY TAX-transfer from 3240	293,000.00	296,000.00	323,000.00	323,000.00	305,920.00
316 · PAYMENTS PRIVATE SEWER AGRMT	13,083.32	7,617.00	6,722.38	6,722.38	7,682.00
319 · GRANTS	51,700.00	43,945.00	47,330.00	47,330.00	40,869.00
320 · OTHER NON-OP INCOME / PASSTHRU	3,029.91	2,400.00	2,983.15	2,983.15	2,400.00
322 · INTERFUND TRANSFER FROM 3427	12,618.30	103,104.00	0.00	7,878.47	106,387.00
325.8 · CONTRACTOR BONDS	8,000.00	3,000.00	4,000.00	4,000.00	3,000.00
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	88,958.58	89,931.00	89,931.51	89,931.51	36,474.00
<b>Total 325 · NON-OPERATING REVENUE</b>	<b>502,544.02</b>	<b>581,997.00</b>	<b>537,013.32</b>	<b>544,891.79</b>	<b>572,083.00</b>
Allocation from Rate Stabilization Reserve	0.00	74,316.00	0.00	0.00	0.00
Interfund G/L non-operating income adj.	0.00	0.00	0.00	0.00	0.00
<b>Total 3426i · FUND 3426 CVSAN. Revenue *****</b>	<b>2,029,907.18</b>	<b>2,261,513.00</b>	<b>2,079,235.63</b>	<b>2,087,426.61</b>	<b>2,099,768.00</b>

**CROCKETT SANITARY DEPARTMENT**  
**11-MONTH ACTUALS AND PROPOSED BUDGET FY 2019/30 (6/4/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Budget</u>
			<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>GENERAL FUND 3426 - Expense</b>					
<b>3426e · FUND 3426 CVSAN. Expense*****</b>					
<b>410 · COLLECTION SYSTEM *****</b>			<b>***** COLLECTION SYSTEM *****</b>		
410.211 · LOAN PRINCIPAL	72,936.83	75,236.00	75,684.46	75,684.46	78,545.00
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHIC)	393.23	600.00	1,790.77	1,870.77	1,000.00
410.30 · INSURANCE	30,445.43	31,359.00	32,321.37	32,444.47	35,918.00
410.50 · WEST COUNTY O&M (PS)	47,610.28	44,141.00	26,593.43	29,846.03	40,665.00
410.55 · PROF. SVCS. (Coll.)	10,618.25	12,000.00	7,804.32	7,974.32	12,000.00
410.65 · RENT/LEASE EASEMENTS	2,392.24	2,350.00	2,448.10	2,448.10	2,500.00
410.70 · MAINTENANCE			0.00		
70.1 · Sewers - preventive maint.	83,590.16	93,936.00	76,399.54	81,899.54	86,882.00
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	2,596.67	1,500.00	824.76	2,624.76	2,800.00
<b>Total 410.70 · MAINTENANCE</b>	<b>86,186.83</b>	<b>95,436.00</b>	<b>77,224.30</b>	<b>84,524.30</b>	<b>89,682.00</b>
<b>410.90 · UTILITIES</b>					
90.1 · Electricity	30,219.13	30,429.00	27,943.44	30,006.55	31,016.00
90.2 · Water	610.69	1,000.00	926.29	1,111.78	1,134.00
<b>Total 410.90 · UTILITIES</b>	<b>30,829.82</b>	<b>31,429.00</b>	<b>28,869.73</b>	<b>31,118.33</b>	<b>32,150.00</b>
<b>410.95 · OTHER OPERATING (Coll.)</b>					
95.1 · Capital Repl. - Pump Station	10,546.65	32,100.00	2,078.84	3,313.44	30,300.00
95.2 · Other Operating Costs + HHW	3,566.48	3,680.00	1,412.00	1,512.00	3,500.00
<b>Total 410.95 · OTHER OPERATING (Coll.)</b>	<b>14,113.13</b>	<b>35,780.00</b>	<b>3,490.84</b>	<b>4,825.44</b>	<b>33,800.00</b>
<b>Total 410 · COLLECTION SYSTEM *****</b>	<b>295,526.04</b>	<b>328,331.00</b>	<b>256,227.32</b>	<b>270,736.22</b>	<b>326,260.00</b>
<b>411 · TREATMENT PLANT *****</b>					
<b>***** TREATMENT PLANT *****</b>					
411.50 · C&H - JTP O&M	663,217.12	678,625.00	631,907.18	709,018.56	720,123.00
411.95 · CAPITAL REPLACEMENT (Treat)	37,506.68	11,893.00	20,267.07	24,474.83	11,893.00
<b>Total 411 · TREATMENT PLANT *****</b>	<b>700,723.80</b>	<b>690,518.00</b>	<b>652,174.25</b>	<b>733,493.39</b>	<b>732,016.00</b>
<b>414 · ADMINISTRATIVE *****</b>					
<b>***** ADMINSTRATIVE *****</b>					
414.20 · ELECTIONS	0.00	1,000.00	1,051.23	1,051.23	0.00
414.35 · MEMBERSHIPS	4,764.33	5,296.00	4,680.52	4,755.04	4,800.00
<b>414.40 · OFFICE</b>					
40.1 · Postal	1,299.92	1,406.00	1,516.36	1,540.36	1,400.00
40.2 · Supplies	1,920.96	2,011.00	1,750.49	1,920.49	2,017.00
40.3 · Miscellany	855.25	1,800.00	1,666.01	1,816.01	1,800.00
<b>Total 414.40 · OFFICE</b>	<b>4,076.13</b>	<b>5,217.00</b>	<b>4,932.86</b>	<b>5,276.86</b>	<b>5,217.00</b>
<b>414.55 · PROF. SVCS. (Admin.)</b>					
55.4 · Attorney	4,594.70	4,800.00	5,181.39	5,681.39	6,250.00
55.5 · Auditor / Financial Consult.	3,349.40	3,700.00	3,799.24	4,039.17	5,655.00
55.6 · Engineer / Consultants (non-Capl)	6,286.75	2,000.00	0.00	500.00	2,000.00
<b>Total 414.55 · PROF. SVCS. (Admin.)</b>	<b>14,230.85</b>	<b>10,500.00</b>	<b>8,980.63</b>	<b>10,220.56</b>	<b>13,905.00</b>
414.60 · PRINTING/PUBLISHING	779.91	1,400.00	1,793.24	1,793.24	1,800.00
414.65 · RENTS&LEASES	2,400.00	2,400.00	2,400.00	2,400.00	3,000.00

**CROCKETT SANITARY DEPARTMENT**  
**11-MONTH ACTUALS AND PROPOSED BUDGET FY 2019/30 (6/4/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Proposed</u> <u>Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
414.80 · VEHICLE / TRAVEL REIMBURSE	482.82	685.00	628.30	777.93	800.00
414.90 · TELEPHONE / INTERNET / CELL	4,960.92	5,600.00	3,233.58	3,474.71	3,500.00
414.94 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	1,536.64	13,536.64	15,840.00
414.95 · OTHER ADMIN					
95.3 · County & State Charges	5,959.31	5,965.00	6,618.48	6,618.48	6,650.00
95.x · Recoverable exp. (excl. Payroll)	6,792.53	5,000.00	9,028.75	9,099.46	8,000.00
95.9 · Training and Conferences	821.44	1,500.00	525.39	525.39	1,500.00
95 · Other Misc.	293.39	1,000.00	3,026.15	3,041.15	1,000.00
<b>Total 414.95 · OTHER ADMIN</b>	<b>13,866.67</b>	<b>13,465.00</b>	<b>19,198.77</b>	<b>19,284.48</b>	<b>17,150.00</b>
<b>Total 414 · ADMINISTRATIVE *****</b>	<b>45,561.63</b>	<b>45,563.00</b>	<b>48,435.77</b>	<b>62,570.69</b>	<b>66,012.00</b>
<b>Total 3426e · SUB-TOTAL O&amp;M Expense*****</b>	<b>1,041,811.47</b>	<b>1,064,412.00</b>	<b>956,837.34</b>	<b>1,066,800.30</b>	<b>1,124,288.00</b>
<b>6560 · PAYROLL EXPENSES *****</b>					
<b>CVSan - O&amp;M SALARY/BENEFITS</b>					
General Manager / Dept. Manager	51,294.57	56,619.00	55,573.01	60,613.84	68,457.00
Asst. Department Manager	45,755.93	44,285.00	44,997.19	49,411.75	60,056.00
Assistant District Secretary	9,571.13	10,974.00	6,526.22	7,250.78	10,738.00
Other salaried employees	0.00	2,000.00	430.55	615.91	3,000.00
<b>Total CVSan O&amp;M SALARY/BENEFITS</b>	<b>106,621.63</b>	<b>113,878.00</b>	<b>107,526.97</b>	<b>117,892.28</b>	<b>142,251.00</b>
Recoverable REC Payroll	26,941.40	19,597.00	0.00	0.00	0.00
Recoverable PCSAN Payroll	15,757.07	14,706.00	0.00	0.00	0.00
Recoverable MAINT Payroll	3,391.86	2,626.00	0.00	0.00	0.00
<b>Total Recoverable Payroll</b>	<b>46,090.33</b>	<b>36,929.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Payroll Exp. (WC premium / credit adj.)	0.00	1,200.00	0.00	0.00	100.00
<b>Total 6560 · PAYROLL O&amp;M EXPENSES *****</b>	<b>152,711.96</b>	<b>152,007.00</b>	<b>107,526.97</b>	<b>117,892.28</b>	<b>142,351.00</b>
<b>Total O&amp;M Expense</b>	<b>1,194,523.43</b>	<b>1,216,419.00</b>	<b>1,064,364.31</b>	<b>1,184,692.58</b>	<b>1,266,639.00</b>
411.99 Other Non-Op Interfund trsfr to 3427	8,892.00	2,425.00	2,425.00	2,425.00	8,084.00
423.1 Loan Interest Non-Op Expense	0.00	0.00	23,404.98	23,404.98	20,544.00
423 Non-Op Expense Other / Cash Bond Refund	2,400.00	3,400.00	3,400.00	3,400.00	3,000.00
Contingency Expense 10%		121,642.00			126,664.00
111 Capital Project Funding Allocation		917,627.00			391,122.00
<i>Actual spent on Capital Projects</i>	527,598.34		61,199.56	127,436.65	
411.98 Trnsfr to 3427 for 3rd-clarifier capx reser	32,000.00		0.00	32,000.00	
Allocation to Rate Stabilization Reserve	0.00	0.00	0.00	0.00	0.00
Interfund G/L operation adjustment	3,428.80	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSE (w/ Capital Alloc. &amp; Contingency)</b>	<b>1,768,842.57</b>	<b>2,261,513.00</b>	<b>1,154,793.85</b>	<b>1,373,359.21</b>	<b>1,816,053.00</b>
<b>NET BUDGET EXCESS or (DEFICIT)</b>	<b>261,064.61</b>	<b>0.00</b>	<b>924,441.78</b>	<b>714,067.40</b>	<b>283,715.00</b>

**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 PROPOSED (6/4/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Estimated Yearly Totals</u>	<u>Proposed Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>CONSTRUCTION FUND 3427: BUDGET DETAIL *****</b>				
Opening Cash Balance	833,739.84	871,741.96	871,741.96	904,967.38
Interest (non-operating)	9,783.42	13,400.00	19,384.19	21,322.13
Connection Fees / Capacity Charges *	8,892.00	2,425.00	2,425.00	8,084.00
Misc. Fees	0.00	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00	0.00
Investment Fees	-55.00	-55.00	-87.00	-88.00
Transfer for Treatment Plant Cap Impr.	-12,618.30	-103,104.00	-20,496.77	-106,387.00
Interfund Transfers - to JTP CapX Reserves *	<u>32,000.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
<b>YEAR-END BALANCE</b>	<u>871,741.96</u>	<u>816,407.96</u>	<u>904,967.38</u>	<u>859,898.51</u>

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

Opening Cash Balance	67,138.20	67,924.25	67,924.25	69,450.66
Loans	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00
Interest (non-operating)	790.05	1,260.00	1,534.41	1,841.31
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-8.00	-8.00
Interfund Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>YEAR-END BALANCE</b>	<u>67,924.25</u>	<u>69,180.25</u>	<u>69,450.66</u>	<u>71,283.97</u>

**\* JTP Capital Improvement Reserve Breakdown**

	<u>Balance Carried Forward</u>	<u>Allocated in FY 19/20</u>	<u>Ending Reserve Balance June 30, 2020</u>
Third Clarifier (Polishing) Reserve	288,000.00	0.00	288,000.00
Diffuser Membranes #1, #2, #3	64,000.00	32,000.00	96,000.00

*FY 19/20 will be last year \$32K will need to be added to JTP Cap Imp. Reserves barring another large identified project.*



**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 PROPOSED (6/4/2019)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Estimated Spending</u>	<u>Estimated Balance</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>June 30, 2019</u>
<b>CAPITAL BUDGET DETAIL *****</b>				
<b>Capital Project Cost Centers</b>	+	+	-	=
Sewers (collection system)	387,120.00	375,098.00	95,970.62	666,247.38
Loan Projects / Interest *	0.36	23,405.00	0.00	0.00
Pump Station	219,157.91	378,006.00	3,441.32	593,722.59
Treatment Plant	3,905.78	109,118.00	11,599.31	101,424.47
Clarifier Reserve to Fund 3427	0.00	32,000.00	32,000.00	0.00
Equipment	4,500.03	0.00	8,425.40	-3,925.37
Other	0.00	0.00	8,000.00	-8,000.00
<b>TOTAL</b>	<u>614,684.08</u>	<u>917,627.00</u>	<u>159,436.65</u>	<u>1,349,469.07</u>

\* Interest on long-term project loans must be counted as No-Operating Expense per SCO, removed from capital in FY 18/19.

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Draft Budget Allocation</u>
	<u>FY 19/20</u>	<u>FY 19/20</u>		<u>FY 19/20</u>
<b>Capital Projects Cost Centers</b>	-	+	<i>Contingency **</i>	=
Sewer Projects	666,247.38	980,103.00	10%	345,241.00
Pump Station	593,722.59	262,800.00	10%	0.00
Treatment Plant	101,424.47	106,387.00	10%	5,456.00
Clarifier Reserve *	0.00	32,000.00		32,000.00
Equipment	-3,925.37	4,500.00		8,425.00
Other	-8,000.00	0.00		0.00
<b>TOTAL</b>	<u>1,349,469.07</u>	<u>1,385,790.00</u>		<u>391,122.00</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

Capital Projects for FY 2019/20 PROPOSED (6/4/2019)

**Capital Projects for FY 2019/20**

*PROPOSED (6/4/19)*

CROCKETT SANITARY DEPARTMENT

<b>SEWER PROJECTS</b>	<b>CAPITAL IMPROVEMENTS FIXED ASSET</b>	<b>CAP. IMP. FUNDING SOURCE</b>
Planned projects funding	\$212,230.00	#3426
Prior uncompleted projects	\$594,800.00	Reserves
Emergency projects / unidentified	\$90,000.00	Reserves
TV inspection program	\$22,000.00	#3426
Flow metering	\$3,000.00	#3426
Staff salary & benefits	\$17,671.00	#3426
Capital project contracted oversight	<u>\$40,402.00</u>	#3426
<b>TOTAL</b>	<b>\$980,103.00</b>	

<b>EQUIPMENT</b>	<b>CAPITAL IMPROVEMENTS</b>	<b>CAP. IMP. FUNDING SOURCE</b>
Safety equipment and tools	\$1,000.00	#3426
Computer software upgrades/replacement	\$2,500.00	#3426
Office equipment	<u>\$1,000.00</u>	#3426
<b>TOTAL</b>	<b>\$4,500.00</b>	

**Capital Projects for FY 2019/20** *PROPOSED (6/4/19)*

**CROCKETT SANITARY DEPARTMENT**

<b>PUMP STATION</b>	<b>CAPITAL REPLACEMENTS O&amp;M</b>	<b>CAPITAL IMPROVEMENTS FIXED ASSET</b>	<b>CAP. IMP. FUNDING SOURCE</b>
MCC Replacement (parts in 2019, finish July 2020)		\$250,000.00	#3426/Reserve
Improve ventilation of wet well (additional. vent fans)		\$3,300.00	Reserve
Rebuild/replace fresh water system booster pump	\$5,500.00		
Rebuild Air Compressor and motor 1 & 2	\$11,000.00		
Rebuild of Grit Pump No. 1	\$11,000.00		
Rebuild/replace/modify Pump No. 5 air vent system	\$2,800.00		
Loring Power Generator Package		\$9,500.00	
<b>TOTAL</b>	<b>\$30,300.00</b>	<b>\$262,800.00</b>	

**TREATMENT PLANT**

	<b>CAPITAL REPLACEMENTS</b>	<b>CAPITAL IMPROVEMENTS</b>	<b>CAP. IMP. FUNDING</b>
Replace DAF air compressor	\$3,370.00		
Install french drain south of reactors	\$5,055.00		Fund 3427
New wires from control room to reactor pump	\$940.00		
Miscellaneous projects - cap replacement	\$2,528.00		
Replace influent pumps, impellers, etc.		\$8,425.00	
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
<b>TOTAL</b>	<b>\$11,893</b>	<b>\$138,387.00</b>	

Sewer Projects - Crockett San - June 4, 2019 for FY 2019/2020

OTHER CAPITAL COSTS - FY 2019/20	EST. 2020	EST. 2021	EST. 2022	EST. 2023	EST. 2024	EST. 2025	EST. 2026	
Emergencies / unidentified	\$90,000	\$95,000	\$100,000	\$105,000	\$110,000	\$110,000	\$115,000	\$120,000
CCTV inspection	\$22,000	\$23,000	\$24,000	\$25,000	\$26,000	\$26,000	\$27,000	\$28,000
Flow metering	\$3,000	\$3,250	\$3,500	\$3,500	\$4,000	\$4,250	\$4,250	\$4,250
Construction Management	\$40,402	\$28,536	\$9,250	\$14,198	\$11,975	\$18,163	\$9,073	\$11,790
Staff salary, taxes	\$17,677	\$20,111	\$6,720	\$8,689	\$8,040	\$10,485	\$6,869	\$7,956
<b><i>SUB-TOTAL</i></b>	<b>\$173,079</b>	<b>\$169,897</b>	<b>\$143,470</b>	<b>\$156,387</b>	<b>\$160,015</b>	<b>\$168,898</b>	<b>\$162,192</b>	<b>\$171,996</b>
<i>Sewer Projects</i>	\$808,030	\$570,710	\$185,000	\$283,960	\$239,500	\$363,250	\$181,450	\$235,800
<b>SEWER CAP. TOTAL</b>	<b>\$981,109</b>	<b>\$740,607</b>	<b>\$328,470</b>	<b>\$440,347</b>	<b>\$399,515</b>	<b>\$532,148</b>	<b>\$343,642</b>	<b>\$407,796</b>
<i>Prior Sewer Funding</i>	\$594,800		\$20,000		\$15,000		\$13,500	
<i>Additional 2019 Funding</i>	\$212,230							

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IDENTIFIED SEWER DEFECTS CROCKETT SANITARY SEWERS FOR REPAIR - June 4, 2019 for FY 2019/2020

SEGMENT	STREET	SIZE	LENGTH	REPAIR PRIORITY								RE-PLACE	FY SCHED	GROUP PROJ.	Est Cost	Prior Years Unspent Funding	Proposed FY 19/20 Funding
				EMERG.	#1	#2	#3	#4	#5	#6	#7						
S-00-04	Pomona	12	284	1						1			19/20	C1001	\$9,000	\$8,000	
S-00-08	Pomona	12	210		1					1			19/20	C1001	\$9,000	\$9,000	
E-03-02	Atherton	6	14		1							YES	19/20	C1002	\$9,350	\$8,500	\$850
E-03-03	Atherton	4/6	274		2					3		YES	19/20	C1002	\$91,850	\$83,500	\$8,350
E-03-05	Atherton	6	235		1					1		YES	19/20	C1002	\$81,180	\$73,800	\$7,380
E-03-06	Cooke	6	87		1							YES	19/20	C1002	\$51,000	\$5,500	\$45,500
E-03-07	Cooke	6	91		3								19/20	C1002	\$16,500	\$15,000	\$1,500
E-09-05	Bishop	6	84		1		0			2		YES	19/20	C1003	\$39,600	\$36,000	\$3,600
E-08-04	Emerson	6	192			2	1			1		YES	19/20	C1003	\$69,300	\$63,000	\$6,300
E-03-10	Baldwin	6	114		1					1			19/20	C1003	\$6,000	\$5,500	\$500
E-00-03	Pomona	8	279		1					1			19/20	C1004	\$6,000	\$5,500	\$500
E-00-05	Pomona	6	23		1					1			19/20	C1004	\$10,000	\$9,000	\$1,000
E-00-06	Pomona	6	245		2						2		19/20	C1004	\$17,000	\$16,000	\$1,000
E-00-07	Pomona	6	397								5		19/20	C1004	\$6,000	\$5,500	\$500
E-00-08	Pomona	6	230							3	5		19/20	C1004	\$6,000	\$5,500	\$500
E-00-09	Pomona	6	192		2								19/20	C1004	\$6,000	\$5,500	\$500
E-04-01	Pomona	8	52		2					2			19/20	C1004	\$6,000	\$5,500	\$500
V-12-22	Fifth	8	40		1						1	YES	19/20	C1005	\$22,000	\$20,000	\$2,000
N-33-08	Alexander	6	186		1					3		YES	19/20	C1008	\$37,400	\$34,000	\$3,400
N-33-09	Alexander	6	160							4		YES	19/20	C1008	\$44,000	\$40,000	\$4,000
N-33-06	Alexander	6	179		2					3		YES	19/20	C1008	\$49,225	\$44,750	\$4,475

N-33-07	Alexander	6	91		1	1	YES	19/20	C1008	\$25,025	\$22,750	\$2,275
E-00-13	Baldwin	6	128	1	1	1		19/20		\$10,000	\$9,000	\$1,000
E-03-12A	Emerson	6	144	3	1	3	YES	19/20		\$39,600	\$36,000	\$3,600
E-03-12	Emerson	5.7	114	2		2	YES	19/20		\$6,000	\$5,500	\$500
E-03-13	Emerson	4	73			1		19/20		\$6,000	\$5,500	\$500
E-08-01	Hartwell	6	168	1		4		19/20		\$12,000	\$11,500	\$500
E-08-05	Emerson Ea	6	29	2		1		19/20		\$6,000	\$5,500	\$500
N-00-33	Winslow	8	187	1		2		19/20		\$6,000		\$6,000
N-00-40	Winslow	6	116	1		5		19/20		\$9,000		\$9,000
N-03-13	Alhambra	8	125	3		3		19/20		\$6,000		\$6,000
N-05-12	Edwards	8	118	1		2		19/20		\$6,000		\$6,000
N-19-12	Edwards	8	91	1		1		19/20		\$7,000		\$7,000
N-33-15	Alexander	8	226	1				19/20		\$6,000		\$6,000
N-33-19	Edwards	6	83	1				19/20		\$10,000		\$10,000
N-33-20	Edwards	6	210	4	1			19/20		\$6,000		\$6,000
N-33-22	Edwards	6	62	1		1		19/20		\$4,000		\$4,000
V-14-06	Wanda	8	187	1				19/20		\$6,000		\$6,000
V-23-01	Lillian	8./6	321	4		1 1		19/20		\$6,000		\$6,000
W-00-20	Grandview	8	141	1		1		19/20		\$9,000		\$9,000
W-00-24	Grandview	6	126	2		4 1		19/20		\$15,000		\$15,000
C-14-07	Wanda	8	30	1		1		19/20		\$9,000		\$9,000
N-19-04	Winslow	8	123	1				19/20		\$6,000		\$6,000

Total debt has been declining and was approximately \$283 per capita for FY 2017.

The CSD's unfunded pension and OPEB liabilities continue to grow; however, the CSD has not identified measures to address the increasing pension liabilities. As with other agencies in Contra Costa County, rising pension costs are expected to continue to reduce funding for other priorities.

**TIMELINESS AND ACCURACY OF FINANCIAL REPORTING**

The CSD issued its CAFR approximately 6 months after fiscal year end, which is considered timely. The CAFR was audited by an independent CPA and received a clean opinion.

Overall, the CAFRs are clearly presented; however, the CSD could incorporate the following changes to improve the transparency of its financials:

- Add a label or footnote for the debt payments and link them to the detail provided in the CAFR's notes for reporting payment of debt service.
- Ensure future CAFRs are electronically searchable.
- Ensure clear documentation and explanation throughout (e.g., see GASB 68 adjustments in FY 2016 CAFR, Statements of Revenues, Expenses, and Changes in Net Position).
- Include greater narrative detail in the budgets and CAFRS to help the reader understand the activities of the District and their financial status, beyond the basic financial reports.
- Separately list debt service payments in the CAFR statements.
- Explain the purpose of all reported funds and categorize them in the CAFRs as "governmental activities" and "business type" or "enterprise" activities, for example.
- Make the cost allocations (allocation of administrative costs to individual funds) apparent.
- Provide supplemental information in the CAFRs related to historical documentation of assessed value, debt, and other expenditures and revenues, for example.
- Clearly present actual budget results and adjustments in the CAFRs to reconcile to the financial statements.
- Use common documentation in tables and notes for the source fund and destination fund of interfund transfers.
- Describe the nature or terms of the loans, including interfund loans.
- Ensure that restated beginning of the year net positions match prior year ending position and that the basis for restated amounts is explained.