

CROCKETT COMMUNITY SERVICES DISTRICT FY 2013/14 BUDGET

ADOPTED (6/26/2013)

	BUDGET 2012/13	ACTUAL YEAR-END 2012/13	ADOPTED BUDGET 2013/14
Revenue			
CCSD Administration ⁽¹⁾	\$ -	\$ 14,799	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,677,425	\$ 1,753,869	\$ 1,603,950
Port Costa Sanitary Dept.	\$ 214,571	\$ 216,080	\$ 212,396
Recreation Dept. ⁽³⁾	\$ 438,774	\$ 442,733	\$ 431,587
Maintenance Dept.	\$ 29,486	\$ 66,626	\$ 55,000
Total	\$ 2,360,256	\$ 2,494,107	\$ 2,302,933
Expenses			
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,644,496	\$ 1,378,327	\$ 1,556,699
C&H Settlement	\$ -	\$ 750,000	\$ -
Port Costa Sanitary Dept.	\$ 241,350	\$ 229,149	\$ 254,934
Recreation Dept. ⁽⁴⁾	\$ 431,267	\$ 395,467	\$ 460,403
Maintenance Dept.	\$ 78,699	\$ 40,280	\$ 82,850
Total	\$ 2,395,812	\$ 2,793,223	\$ 2,354,886
Net Increase (Decrease) in Cash	\$ (35,556)	\$ (299,116)	\$ (51,953)
Fund Balance, beginning	\$ 2,838,670	\$ 2,838,670	\$ 2,539,554
Fund Balance, end of year	\$ 2,803,114	\$ 2,539,554	\$ 2,487,601

⁽¹⁾ CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San and Rec. Depts. CSD roll-up reflected on actuals only, revenue/expenses not reflected in adopted budget. Potential transfer of \$30,293 from CSD Fund 3240 to CVSAN/REC may occur in June 2014.

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

⁽³⁾ REC FY 12/13 income roll-up short \$13K, left off aquatics Cap Proj. Should be \$451,774.

⁽⁴⁾ Recreation budget FY 12/13 mistakenly left off contingency expenses equal to \$21,328. Budget should have been \$452,595. Adopt revised budget if contingency funding needed.

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2012

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ADOPTED FY 2013-14 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426

	<u>FY 2012-13 Approved</u>	<u>FY 2012-13 Year- End (Actual)</u>	<u>FY 2013-14 Adopted (6/26/13)</u>	<u>% Change</u>
Collection System				
Loan Principal	\$ 60,738	\$ 60,738	\$ 62,987	
Gas, Fuel, Vehicle (District owned)	\$ 0	\$ 0	\$ 1,000	
Insurance	\$ 30,194	\$ 28,539	\$ 30,537	
West County O&M	\$ 52,348	\$ 49,795	\$ 55,856	
Professional Services (Collec Sys)	\$ 5,000	\$ 0	\$ 6,500	
Rent/Lease Easements	\$ 2,220	\$ 2,251	\$ 2,308	
Maintenance	\$ 78,186	\$ 84,261	\$ 75,453	
Utilities	\$ 19,127	\$ 17,009	\$ 15,938	
Cap. Replacement (O&M) Pump Station	\$ 36,600	\$ 22,187	\$ 13,700	
Other	\$ 3,600	\$ 3,181	\$ 3,500	
Total Collection System	\$ 288,013	\$ 267,960	\$ 267,779	-7.03%
Treatment Plant				
JTP Operations & Maint - C&H	\$ 653,138	\$ 656,793	\$ 679,786	
Capital Replacement (O&M) JTP	\$ 46,339	\$ 34,775	\$ 31,174	
Total Treatment Plant	\$ 699,477	\$ 691,568	\$ 710,960	1.64%
Administrative				
Elections	\$ 175	\$ 180	\$ 175	
Membership	\$ 4,035	\$ 4,239	\$ 4,230	
Office - Supplies/Postal/Misc.	\$ 4,400	\$ 5,896	\$ 3,950	
Professional Services (Admin)	\$ 32,386	\$ 16,377	\$ 20,396	
Printing / Publishing	\$ 1,507	\$ 592	\$ 1,968	
Rents/Leases - Office Space	\$ 6,200	\$ 6,102	\$ 6,200	
Travel/Meetings/Vehicle	\$ 1,635	\$ 1,557	\$ 300	
Telephone and Internet	\$ 2,388	\$ 2,356	\$ 2,405	
County & State Charges	\$ 5,542	\$ 4,184	\$ 4,500	
Recoverable Expenses (non-payroll)	\$ 4,809	\$ 774	\$ 4,760	
Training and Conferences	\$ 1,500	\$ 0	\$ 1,500	
Salaries and Benefits (O&M)	\$ 132,358	\$ 132,802	\$ 120,311	
Recoverable Payroll (REC/PC/MAINT)	\$ 27,203	\$ 24,656	\$ 33,474	
Total Administrative	\$ 224,138	\$ 199,715	\$ 204,169	-8.91%
Fixed Assets				
Capital Projects Allocation	\$ 248,604	\$ 216,538	\$ 191,492	
423 Other Non-Op Interfund trsrfr to 3427	\$ 2,425	\$ 2,425	\$ 4,850	
Total Fixed Assets	\$ 251,029	\$ 218,963	\$ 196,342	-21.79%
Contingency Reserve	\$ 181,744		\$ 177,436	
Interfund and non-operation adjust.	\$ 0	\$ 88	\$ 0	
Settlement of C&H of C&H Dispute	\$ 0	\$ 750,000	\$ 0	
Total Expenditures	\$ 1,644,401	\$ 2,128,295	\$ 1,556,686	
TOTAL APPROPRIATIONS	\$ 1,644,401	\$	\$ 1,556,686	-5.33%
TOTAL REVENUES				
Property Tax	\$ 194,060	\$ 206,980	\$ 197,368	
Sewer Use Charges	\$ 1,072,167	\$ 1,109,902	\$ 1,107,522	
Sewer Use Charges - C&H	\$ 300,185	\$ 269,331	\$ 169,952	
Permit fees	\$ 2,750	\$ 2,520	\$ 2,500	
Capacity charges	\$ 2,425	\$ 4,042	\$ 4,850	
Interest	\$ 1,675	\$ 3,185	\$ 2,522	
Cost Recovery including payroll	\$ 28,952	\$ 51,471	\$ 36,575	
Grants - RTS and others	\$ 70,000	\$ 69,803	\$ 75,340	

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	<u>Actual</u>	<u>Budget</u>
	<u>FY 12/13</u>	<u>FY 13/14</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****		
Opening Cash Balance		
Contingency Fund roll-over	174,098.00	181,744.00
Capital Account Balance Carryover	505,798.24	537,864.18
Rate Stabilization Reserve	<u>1,078,947.72</u>	<u>628,175.82</u>
TOTAL OPENING CASH BALANCE	<u>1,758,843.96</u>	<u>1,347,784.00</u>
ESTIMATED REVENUES	1,717,234.60	1,596,629.00
ESTIMATED O&M OUTLAY EXPENSE	-1,159,243.02	-1,182,908.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-184,538.06	-681,682.16
Interfund and non-operating adjustments	-88.48	0.00
Contingencies	0.00	0.00
Transfer to Capital Construction Fund # 3427 *	-34,425.00	-36,850.00
Transfer from Capital Reserve Fund # 3429	0.00	0.00
Settlement / Resolution of C&H Dispute FY 07/08 - 10/11 (Paid from Rate Stabilization Reserve)	-750,000.00	
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE		
Contingency Fund roll-over Account	181,744.00	177,436.00
Capital Account Balance	537,864.18	10,824.02
Rate Stabilization Reserve	<u>628,175.82</u>	<u>854,712.82</u>
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE **	<u>1,347,784.00</u>	<u>1,042,972.84</u>
** Total excluding taxes held in 3240		

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

Property Taxes Held in 3240 Beginning Balance	30,470.78	40,836.59
Property Taxes Held in 3240 Ending Balance	40,836.59	15,000.00
Difference (increase / decrease)	10,365.81	-25,836.59
County charges held in 3240	0.00	0.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	<u>Budgeted</u>	<u>12 Month Actuals</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
GENERAL FUND 3426 - Ordinary Income/Expense			
Income			
3426i · FUND 3426 CVSAN. Income*****			
301.1 · SEWER USE CHARGES - CY	1,065,667.00	1,101,192.12	1,100,022.00
301.2 · SEWER USE CHARGES - PY	6,500.00	8,710.00	7,500.00
301.3 · SEWER USE CHARGES - C&H	300,185.00	269,331.00	169,952.00
302 · PERMIT FEES	2,750.00	2,520.00	2,500.00
303 · CAPACITY CHARGES	2,425.00	4,042.00	4,850.00
311 · LAIF INTEREST	1,675.00	3,185.27	2,522.00
314.2 · PROPERTY TAX-transfer from 3240	194,060.00	206,979.78	197,368.00
318 · COST RECOVERY OTHER NON-OP			
318.2 · Abatement Costs & Fines	2,300.00	695.10	2,000.00
318.3 · Refunds	50.00	637.01	50.00
318.6 · C&H and Other	200.00	24,915.11	1,000.00
318.8m · Payroll - repaid by Maint.	649.00	666.87	731.00
318.8pc · Payroll - repaid by PCSan	10,052.00	12,422.28	13,519.00
318.8re · Payroll - repaid by Rec	15,387.00	11,817.93	19,275.00
318.9 · Interfund loans - Maint.	314.00	317.13	0.00
Total 318 · COST RECOVERY	28,952.00	51,471.43	36,575.00
319 · GRANTS	70,000.00	69,803.00	75,340.00
Total 3426i · FUND 3426 CVSAN. Income*****	1,478,154.00	1,717,234.60	1,596,629.00
Total Income	1,672,214.00	1,717,234.60	1,596,629.00

GENERAL FUND 3426 - Expense

3426e · FUND 3426 CVSAN. Expense*****

410 · COLLECTION SYSTEM *****

******* COLLECTION SYSTEM *******

410.211 · LOAN PRINCIPAL	60,738.00	60,737.95	62,987.00
410.25 · GAS, FUEL, OIL (VEHICLE)	0.00	0.00	1,000.00
410.30 · INSURANCE	30,194.00	28,539.25	30,537.00
410.50 · WEST COUNTY O&M	52,348.00	49,795.07	55,856.00
410.55 · PROF. SVCS. (Coll.)	5,000.00	0.00	6,500.00
410.65 · RENT/LEASE EASEMENTS	2,220.00	2,251.00	2,308.00
410.70 · MAINTENANCE			
70.1 · Sewers - preventive maint.	76,936.00	82,713.23	74,453.00
70.2 · Weeds	350.00	620.00	500.00
70.3 · Hardware	500.00	320.97	100.00
70.4 · Repairs	400.00	606.46	400.00
Total 410.70 · MAINTENANCE	78,186.00	84,260.66	75,453.00
410.90 · UTILITIES			
90.1 · Electricity	17,460.00	16,580.48	15,271.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	Budgeted	12 Month Actuals	Adopted Budget
	FY 12/13	FY 12/13	FY 13/14
90.2 · Water	1,667.00	428.38	667.00
Total 410.90 · UTILITIES	19,127.00	17,008.86	15,938.00
410.95 · OTHER OPERATING (Coll.)			
95.1 · Capital Repl. - Pump Station	36,600.00	22,186.78	13,700.00
95.2 · Other Operating Costs	3,600.00	3,180.58	3,500.00
Total 410.95 · OTHER OPERATING (Coll.)	40,200.00	25,367.36	17,200.00
Total 410 · COLLECTION SYSTEM *****	288,013.00	267,960.15	267,779.00
411 · TREATMENT PLANT *****		***** TREATMENT PLANT *****	
411.50 · C&H - JTP O&M	653,138.00	656,793.12	679,786.00
411.95 · CAPITAL REPLACEMENT (Treat)	46,339.00	34,774.51	31,174.00
Total 411 · TREATMENT PLANT *****	699,477.00	691,567.63	710,960.00
414 · ADMINISTRATIVE *****		***** ADMINSTRATIVE *****	
414.20 · ELECTIONS	175.00	180.21	175.00
414.35 · MEMBERSHIPS			
35.1 · CASA	4,000.00	4,000.00	4,000.00
35.2 · CSDA	25.00	48.31	25.00
35.3 · U.S.BANK	10.00	10.26	25.00
414.25 · Other (USAN and Chamber)	0.00	180.00	180.00
Total 414.35 · MEMBERSHIPS	4,035.00	4,238.57	4,230.00
414.40 · OFFICE			
40.1 · Postal	1,900.00	1,786.73	1,750.00
40.2 · Supplies	2,000.00	2,270.60	1,300.00
40.3 · Miscellany	500.00	1,838.68	900.00
Total 414.40 · OFFICE	4,400.00	5,896.01	3,950.00
414.55 · PROF. SVCS. (Admin.)			
55.4 · Attorney	10,400.00	8,493.85	9,000.00
55.5 · Auditor	2,690.00	3,359.00	3,396.00
55.6 · Consultant	19,295.00	4,524.16	8,000.00
Total 414.55 · PROF. SVCS. (Admin.)	32,386.00	16,377.01	20,396.00
414.60 · PRINTING/PUBLISHING	1,507.00	592.05	1,968.00
414.65 · RENTS&LEASES			
65.3 · Office space	6,200.00	6,102.00	6,200.00
Total 414.65 · RENTS&LEASES	6,200.00	6,102.00	6,200.00
414.80 · TRAVEL / MEETINGS / VEHICLE	1,635.00	1,557.39	300.00
414.90 · TELEPHONE			
90.3 · Office phone/fax	1,418.00	1,304.29	1,273.00
90.4 · Cell phone	400.00	391.93	400.00
90.5 · Internet	570.00	659.95	732.00
Total 414.90 · TELEPHONE	2,388.00	2,356.17	2,405.00
414.95 · OTHER ADMIN			
95.2m · Recoverable Attorney (Maint)	10.00	4.06	10.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	Budgeted	12 Month Actuals	Adopted Budget
	FY 12/13	FY 12/13	FY 13/14
95.2p · Recoverable Attorney (PCSan)	10.00	54.54	10.00
95.2r · Recoverable Attorney (REC)	80.00	15.26	10.00
95.3 · County & State Charges	5,542.00	4,183.89	4,500.00
95.5 · Recoverable expenses	4,479.00	473.03	4,500.00
95.5r · Recoverable (Rec. excl. payroll)	50.00	50.52	50.00
95.7 · Recoverable (PCSan excl. payroll)	175.00	172.57	175.00
95.8 · Recoverable (Maint. excl. payroll)	5.00	4.27	5.00
95.9 · Training and Conferences	1,500.00	0.00	1,500.00
Total 414.95 · OTHER ADMIN	11,851.00	4,958.14	10,759.99
Total 414 · ADMINISTRATIVE *****	64,577.00	42,257.55	50,383.99
Total 3426e · SUB-TOTAL O&M Expense*****	1,052,067.00	1,001,785.33	1,029,123.00
6560 · PAYROLL EXPENSES *****			
CVSan - O&M SALARY/BENEFITS			
General Manager / Dept. Manager	66,651.00	68,710.92	63,667.00
Asst. Department Manager	46,346.00	42,386.42	39,954.00
Assistant District Secretary	19,361.00	21,534.05	16,690.00
Other employees	0.00	170.32	0.00
Total CVSan O&M SALARY/BENEFITS	132,358.00	132,801.71	120,311.00
Recoverable REC Payroll	15,937.00	11,745.75	19,283.00
Recoverable PCSAN Payroll	9,902.00	12,308.52	13,461.00
Recoverable MAINT Payroll	1,364.00	601.71	730.00
Total Recoverable Payroll	27,203.00	24,655.98	33,474.00
Total 6560 · PAYROLL O&M EXPENSES *****	159,561.00	157,457.69	120,311.00
Total O&M Expense	1,211,628.00	1,159,243.02	1,182,908.00
Contingency Expense	181,744.00	0.00	177,436.00
111 Capital Project Funding Allocation	248,604.00		191,492.00
<i>Actual spent on Capital Projects</i>		184,538.06	
<i>CapX reserve trnsfr to 3427 for 3rd-clarifier</i>		32,000.00	
Interfund and non-operating adjustments	0.00	88.48	0.00
Settlement / Resolution of C&H Dispute FY 07/08 - 10/	0.00	750,000.00	0.00
423 Other Non-Op Interfund trsfr to 3427	2,425.00	2,425.00	4,850.00
TOTAL EXPENSE (Include. Capital Alloc. & Contingency)	1,644,401.00	2,128,294.56	1,556,686.00
PY CapBud Carryover	505,798.24	505,798.24	537,864.18
NET BUDGET EXCESS or (DEFICIT)	27,813.00	-411,059.96	39,942.99

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	<u>Budgeted</u>	<u>Actual Yearly</u>	<u>Adopted</u>
	<u>FY 12/13</u>	<u>Totals</u>	<u>Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****			
Opening Cash Balance	667,210.93	667,210.93	703,601.52
Interest	2,535.00	1,993.59	2,259.41
Capacity Charges	2,425.00	2,425.00	4,850.00
Misc. Fees	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00
Investment Fees	-91.00	-28.00	-9.00
Interfund Transfers	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	704,079.93	703,601.52	742,701.93

CAPITAL RESERVE FUND 3429: BUDGET DETAIL *****			
Opening Cash Balance	65,947.39	65,947.39	66,159.53
Loans	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00
Interest	251.00	216.14	211.73
Cost Recovery	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-4.00
Interfund Transfers	0.00	0.00	0.00
YEAR-END BALANCE	66,194.39	66,159.53	66,367.26

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2013/14 ADOPTED (6/26/2013)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Actuals Spent</u>	<u>Balance</u>
	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>June 30, 2013</u>
CAPITAL BUDGET DETAIL *****				
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	486,766.83	136,828.00	123,324.66	500,270.17
Loan Projects / Financing	1.15	44,103.00	38,351.49	5,752.66
Pump Station	1,881.52	18,881.00	2,061.42	18,701.10
Treatment Plant	14,368.00	-13,073.00	0.00	1,295.00
Clarifier Reserve to Fund 3427	0.00	32,000.00	32,000.00	0.00
Equipment	2,780.74	29,865.00	20,800.49	11,845.25
Other	0.00	0.00	0.00	0.00
TOTAL	505,798.24	248,604.00	216,538.06	537,864.18

* \$32K allocated for CapX Clarifier Reserve in FY 10/11 but not transferred to Fund 3427 until FY 11/12

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Adopted Budget Allocation</u>
	<u>FY 12/13</u>	<u>FY 13/14</u>		<u>FY 13/14</u>
Capital Projects Cost Centers	-	+	<i>Contingency</i>	=
Sewer Projects	500,270.17	626,958.50	15%	133,447.00
Loan Interest *	5,752.66	36,102.66		30,350.00
Pump Station	18,701.10	14,500.00		5,799.00
Treatment Plant	1,295.00	1,371.00	15%	88.00
Clarifier Reserve	0.00	32,000.00		32,000.00
Equipment	11,845.25	2,750.00		-10,192.00
Other	0.00	0.00		0.00
TOTAL	537,864.18	713,682.16		191,492.00

* Loan Interest FY 12/13 budget had 15% contingency. It should not have had, resulting in carryover.

** Capital Replacements are included in O&M Budget and not Capital Budget, 15% contingency in allocation

Capital Projects for FY 2013/14

ADOPTED (6/26/2013)

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET
MCC Upgrade		\$7,500.00
Portable Emergency Generator Hook-up		\$5,000.00
Pump #1 Rebuild / Overhaul	\$5,500.00	
Channel Monster No. 2 Overhaul	\$2,200.00	
Classifier Grit System Maintenance	\$2,000.00	
Miscellaneous projects - Cap replacement	\$4,000.00	
Miscellaneous projects - Cap improvement		\$2,000.00
	TOI \$13,700.00	\$14,500.00

*** Future projects in 2014/15 to include fresh water system pump, spare engine radiator flush, and Channel Monster No. 1 rebuild.*

TREATMENT PLANT	CAPITAL REPLACEMENTS	CAPITAL IMPROVEMENTS
Replace sewer line serving JTP	\$12,638.00	
Replace DAF gear boxes and scrapers	\$10,110.00	
Develop pressure vessel project		\$514.00
Inspect outfall pipe		\$857.00
Potable water system upgrade/replace	\$5,898.00	
Miscellaneous projects - cap replacement	\$2,528.00	
Third clarifier (accrual #6)		\$32,000.00
	TOI \$31,174	\$33,371.00

Capital Projects for FY 2013/14

ADOPTED (6/26/2013)

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET
Planned projects	\$34,000.00
Planned projects not completed in prior year	\$472,000.00
SSMP / GIS implementation and subscription	\$18,000.00
Emergency projects	\$40,000.00
TV inspection program	\$16,000.00
Line location	\$2,500.00
Smoke testing	\$12,000.00
Pipe Supplies	\$2,000.00
Flow metering	\$5,000.00
Miscellaneous	\$5,000.00
Staff salary & benefits	\$20,458.50
Loan interest	<u>\$36,102.66</u>
TOTAL	\$663,061.16

EQUIPMENT	CAPITAL IMPROVEMENTS
Safety equipment and tools	\$1,500.00
Computer	\$1,000.00
Miscellaneous	<u>\$250.00</u>
TOTAL	\$2,750.00

CVSAN Payroll Breakdown for FY 2013/2014 Budget

<u>Dale</u>	<i>12 Month Actuals FY 12/13</i>	<i>Adopted Budget FY 13/14</i>	<u>%</u>
O&M Salary	\$60,735.11	\$58,316.33	77.10%
O&M Benefits	\$7,975.81	\$5,351.08	
Capital Salary	\$2,262.81	\$2,971.44	4.3%
Capital Benefits	\$265.60	\$567.26	
Payroll Recovery from REC			
Salary	\$8,245.47	\$12,368.20	17.0%
Benefits	\$1,089.90	\$1,634.85	
Payroll Recovery from PCAN			
Salary	\$864.56	\$713.26	1.0%
Benefits	\$114.43	\$94.40	
Payroll Recovery from Maint			
Salary	\$532.05	\$510.77	0.7%
Benefits	\$69.66	\$50.16	
	<u>\$82,155.40</u>	<u>\$82,577.75</u>	
<u>Mike</u>			<u>%</u>
O&M Salary	\$37,343.69	\$38,355.24	57.1%
O&M Benefits	\$5,042.73	\$1,599.13	
Capital Salary	\$15,288.58	\$14,836.14	24.2%
Capital Benefits	\$1,894.66	\$2,083.66	
Payroll Recovery from REC			
Salary	\$736.60	\$928.12	1.5%
Benefits	\$122.16	\$153.92	
Payroll Recovery from PCAN			
Salary	\$9,867.13	\$10,656.50	17.2%
Benefits	\$1,273.86	\$1,375.77	
	<u>\$71,569.41</u>	<u>\$69,988.48</u>	
<u>Susan</u>			<u>%</u>
O&M Salary	\$19,174.37	\$15,140.27	77.4%
O&M Benefits	\$2,359.68	\$1,549.90	
Capital Salary	\$0.00	\$0.00	0.0%
Capital Benefits	\$0.00	\$0.00	
Payroll Recovery from REC			
Salary	\$1,419.88	\$3,833.68	19.4%
Benefits	\$131.74	\$355.70	
Payroll Recovery from PCAN			
Salary	\$169.46	\$610.06	3.1%
Benefits	\$19.08	\$68.69	
Payroll Recovery from Maint			
Salary	\$0.00	\$150.00	0.2%
Benefits	\$0.00	\$19.56	
	<u>\$23,274.21</u>	<u>\$21,727.86</u>	

PORT COSTA SANITARY DEPARTMENT

OPERATING BUDGET:

2013 / 2014

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GENERAL FUND 3425: EXPENDITURE DETAIL

Cntr	Category	Current Budget FY 12/13	12 Month Actual FY 12/13	Adopted Budget FY 13/14	
415. SEWAGE COLLECTION					
31.0	Liability Insurance	\$3,250.50	\$3,247.25	\$3,571.98	109%
55.0	Profess. Services.	\$0.00	\$0.00	\$0.00	
71.0	Repairs/Maint.	\$3,326.40	\$4,493.13	\$2,500.00	\$7,845
96.0	Other Operating	\$600.00	\$24.84	\$100.00	\$9,286
96.2	Permits & Fees	\$0.00	\$1,521.00	\$1,673.10	
416. SEWAGE TREATMENT					
25.0	Generator fuel / oil	\$200.00	\$0.00	\$200.00	98%
31.0	Property Insurance	\$2,512.58	\$2,545.05	\$1,942.56	
51.1	Contract Operator	\$49,200.00	\$48,120.00	\$49,000.00	
51.2	Chemicals	\$6,735.57	\$2,731.46	\$4,714.90	
51.3	Hardware/Supplies & Misc.	\$400.00	\$220.18	\$400.00	
56.0	Profess. Svcs. (treatment testing)	\$14,760.00	\$6,186.08	\$7,380.00	\$148,998.62
91.1	Electricity	\$5,105.00	\$4,796.05	\$5,615.50	
91.6	Alarm system phone	\$888.00	\$733.23	\$976.80	
96.1	Cap. Replacement	\$0.00	\$4,978.63	\$4,000.00	
96.2	Other/Operating fees/permits	\$5,328.00	\$3,482.00	\$4,077.70	
212.0	Loan Principle / Interest	\$67,263.83	\$67,263.83	\$70,691.16	
417. ADMIN/GENERAL					
31.0	Elections	\$57.00	\$12.49	\$22.00	134%
31.0	Crime Insurance	\$22.00	\$8.52	\$20.00	
36.0	Memberships	\$93.83	\$14.93	\$75.00	
41.0	Office / Postal	\$335.20	\$346.53	\$418.48	
56.0	Profess. Svcs.(admin)	\$1,066.61	\$835.20	\$918.72	
61.0	Printing/Publishing	\$342.42	\$256.60	\$264.30	
66.0	Rents/Leases	\$0.00	\$0.00	\$0.00	
80.0	Vehicle/Travel/Meetings	\$350.22	\$309.15	\$360.00	
91.0	Telephone	\$0.00	\$0.00	\$0.00	
96.4	Other	\$40.00	\$47.10	\$20.00	\$19,246
96.3	County Charges	\$483.38	\$832.52	\$915.77	\$14,342
11	GM's O&M Benefits	\$92.00	\$114.43	\$123.35	
11	Secy. O&M Benefits	\$75.00	\$19.08	\$37.22	
11	Mgr's O&M Benefits	\$1,146.77	\$1,273.86	\$1,665.57	
6.1	GM's O&M Wages	\$596.28	\$864.56	\$960.61	
6.1	Secy. O&M Wages	\$649.49	\$169.46	\$519.59	
6.1	Mgr's O&M Wages	\$8,992.00	\$9,867.13	\$12,925.45	
SUB-TOTALS		\$173,912.07	\$165,314.29	\$176,089.76	
Capitol Expenses					
111.0	Loan interest	\$39,148.53	\$39,148.53	\$35,721.20	
Capitol Projects		\$0.00	\$8,880.01	\$5,000.00	
<i>Operating Reserve</i>					
Tank Cleaning Reserve (\$24k over 6yrs)		\$0.00	\$1,573.54	\$24,000.00	106%
Discharge Permit Reserve(\$60k over 5yrs)		\$14,920.00	\$7,236.29	\$10,000.00	
111.3	Capitol Projects - Grant	\$13,369.11	\$6,996.05	\$4,123.06	
TOTAL EXPENSES		\$241,349.71	\$229,148.71	\$254,934.02	

PORT COSTA SANITARY DEPARTMENT

0

OPERATING BUDGET:

2013 / 2014

\$1,744

GENERAL FUND 3425: REVENUE DETAIL

Cost Center	Category	Budgeted FY 12/13	12 Month Actual FY 12/13	Adopted Budget FY 13/14
301.0	Sewer use charge	\$213,445	\$215,184.00	\$212,306
303.0	Capacity charge	\$0	\$0.00	\$0
304.0	Annexation charge	\$1,036	\$0.00	\$0
302.0	Permit fees	\$90	\$270.00	\$90
311.0	Interest	\$0	\$0.00	\$0
306.0	Misc fees	\$0	\$0.00	\$0
	SUB-TOTALS	\$214,571	\$215,454.00	\$212,396
318.0	Cost recovery	\$0	\$625.89	\$0
	Loans	\$0	\$0.00	\$0
319.0	Grants	\$0	\$0.00	\$0
	TOTAL	\$214,571	\$216,079.89	\$212,395.56
Carry Over		\$ 66,869.11	\$ 69,965.33	
	Breakdown			
	Tank Cleaning Reserve	\$ 24,000.00	\$ 24,000.00	
	Discharge Permit Reserve	\$ 14,920.00	\$ 14,920.00	
	Grant Reserve	\$ 13,369.11	\$ 13,369.11	
	Carry Over Contingency	\$ 14,580.00	\$ 17,676.22	

FUND 3425 - BALANCE OVERVIEW

REVENUE	\$ 214,571.00	\$ 216,079.89	\$ 212,395.56
EXPENSES	\$ 241,349.71	\$ 229,148.71	\$ 254,934.02
Net Increase (Decrease) in Cash	\$ (26,778.71)	\$ (13,068.82)	\$ (42,538.46)
FUND BALANCE (Beginning)	\$ 69,965.33	\$ 69,965.33	\$ 56,896.51
FUND BALANCE (End of Year)	\$ 43,186.62	\$ 56,896.51	\$ 14,358.05

ADOPTED FY 2013-14 CROCKETT RECREATION DEPARTMENT BUDGET - FUND 3241

	FY 2012-13 Approved	FY 2012-13 Year-End (Actual)	FY 2013-14 Adopted Budget	Change from FY 12/13
O&M Expenses - combined cost centers				
Uniforms	\$ 1,855	\$ 1,372	\$ 1,300	
Telephone / Internet	\$ 3,873	\$ 3,810	\$ 4,140	
Insurance	\$ 11,545	\$ 9,384	\$ 10,434	
Elections	\$ 5,255	\$ 5,180	\$ 250	
Maintenance	\$ 72,880	\$ 73,371	\$ 78,191	
Memberships	\$ 395	\$ 380	\$ 430	
Program Supplies	\$ 23,200	\$ 22,320	\$ 23,400	
Other Operating	\$ 74,000	\$ 61,417	\$ 57,556	
Office	\$ 3,500	\$ 5,471	\$ 3,460	
Professional Services	\$ 7,319	\$ 3,675	\$ 3,517	
Adverising	\$ 1,770	\$ 2,252	\$ 2,340	
Training & Certification	\$ 2,813	\$ 270	\$ 1,400	
Cost of Goods Sold	\$ 9,900	\$ 6,985	\$ 7,175	
Vehicle Travel Reimbursement	\$ 220	\$ 385	\$ 411	
Utilities	\$ 35,201	\$ 40,038	\$ 38,481	
County Charges	\$ 3,178	\$ 3,020	\$ 3,193	
Salaries and Benefits	\$ 143,363	\$ 146,225	\$ 151,960	
Total O&M Expenses	\$ 400,267	\$ 385,555	\$ 387,638	-3.16%
Fixed Assets				
Capital Projects Allocation	\$ 31,000	\$ 12,984	\$ 34,000	
Other Non-Op Interfund trsfrs	\$ 0	\$ 0	\$ 0	
Total Fixed Assets	\$ 31,000	12,984	34,000	9.68%
Contingency Reserve *	\$ 21,328	0	\$ 38,765	
Interfund and non-operating adjust.	\$ 0	\$ -\$3,073	\$ 0	
Total Expenditures	\$ 452,595	\$ 395,467	\$ 460,403	1.73%
<i>Adopted 6-27-12 total *</i>	<i>\$ 431,267</i>			
TOTAL APPROPRIATIONS	\$ 452,595		\$ 460,403	1.73%
TOTAL REVENUES **	\$ 451,774	\$ 442,733	\$ 431,587	-4.47%
Property Tax trsf from 3240	\$ 36,827	\$ 33,344	\$ 37,920	
Recreation Tax	\$ 135,740	\$ 135,740	\$ 135,850	
Return-to-Source Co-gen	\$ 51,555	\$ 50,417	\$ 50,217	
Non-profit grants **	\$ 35,300	\$ 19,950	\$ 19,300	
Cost recovery	\$ 5,417	\$ 14,157	\$ 4,725	
Interest	\$ 300	\$ 407	\$ 400	
Community Center income	\$ 120,600	\$ 115,611	\$ 110,340	
Aquatics Center income	\$ 61,625	\$ 64,388	\$ 67,075	
Donations (Childrens programs)	\$ 1,500	\$ 879	\$ 800	
Donations (other)	\$ 1,700	\$ 2,423	\$ 700	
Tennis keys (Park income)	\$ 250	\$ 221	\$ 260	
Parking fines	\$ 960	\$ 5,197	\$ 4,000	

* Contengency mistakenly left off CSD FY 12/13 Budget , correct on worksheet for comparison.

** Aquatics income Cap Projects \$13K left off CSD FY 12/13 revenue \$438,774 roll-up budget, included on worksheet.

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
ADOPTED RECREATION BUDGET FY 2013/14 (6/26/2013)

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>	
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	
RECREATION FUND 3241: CASH BUDGET DETAIL *****				
				Est. Opening
Opening Cash Balance in Fund 3241				Balance FY 14/15
Opening Damage Deposit Balance	10,958.00	10,958.00	10,092.00	6,692.00
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	2,871.78	2,871.78	2,061.48	1,461.48
Opening Capital Fund Balance	88,426.51	88,426.51	75,442.32	54,442.32
Opening Law Enforcement Funds	8,603.47	8,603.47	13,800.50	11,548.50
Opening O&M General Funds	30,785.35	30,785.35	87,515.39	85,951.39
TOTAL OPENING CASH BALANCE	187,175.63	187,175.63	234,442.21	205,626.21
				% CHANGE
				FROM FY 12/13
ESTIMATED REVENUES				
Community Center	182,290.00	185,709.02	188,542.00	3.4%
Aquatics Center	152,359.00	148,984.83	152,784.00	0.3%
Park, Bocce, Tennis Courts	74,236.00	73,452.81	60,649.00	-18.3%
Administrative	28,929.00	29,389.55	25,612.00	-11.5%
Police Liaison	960.00	5,197.00	4,000.00	316.7%
TOTAL REVENUES	438,774.00	442,733.21	431,587.00	-1.6%
<i>Adopted 6-27-12 total</i>	438,774.00			
ESTIMATED O&M OUTLAY EXPENSE				
Community Center	158,358.00	160,686.14	164,357.00	3.8%
Aquatics Center	144,944.00	140,171.71	150,997.00	4.2%
Park, Bocce, Tennis Courts	70,667.00	61,312.63	46,044.00	-34.8%
Administrative	26,298.00	23,384.99	23,284.00	-11.5%
Police Liaison	0.00	0.00	2,956.00	n/a
SUB -TOTAL O&M EXPENSE	400,267.00	385,555.47	387,638.00	-3.2%
Interfund and non-operating adjustments	0.00	-3,073.03	0.00	
Contingency	0.00	0.00	38,765.00	
ESTIMATED CAPITAL OUTLAY EXPENSE				
Community Center	15,500.00	9,721.77	21,000.00	35.5%
Aquatics Center	13,000.00	3,262.42	0.00	-100.0%
Park, Tennis, Bocce	0.00	0.00	10,000.00	0.0%
Police Liaison	2,500.00	0.00	3,000.00	20.0%
TOTAL EXPENSE	431,267.00	395,466.63	460,403.00	6.8%
<i>Adopted 6-27-12 total</i>	431,267.00			
CLOSING BALANCE - FUND 3241 ***	194,682.63	234,442.21	205,626.21	
** Contingency left off FY 12/13 CSD rollup budget	21,328.00			
Property Taxes Held in 3240 as of June 30	10,023.57	14,456.34	10,000.00	
County charges held in 3240	0.00	0.00	0.00	
Cash On Hand Balance (cash register)	60.00	60.00	60.00	
** Due from Legion Hall for acquisition fees to CCCounty \$8,000				

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
ADOPTED BUDGET FY 2013/2014 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
RECREATION FUND 3241 - Ordinary Income/Expense			
Income			
3241i · FUND 3241 REC. Income*****			
4010 · Property Tax transfer from 3240	500.00	6,500.00	11,324.00
4060 · Recreation tax	41,000.00	41,000.00	45,661.00
4180 · Cost recovery - C/D deposits and other	2,540.00	7,873.53	4,200.00
4190 · Investment interest	150.00	251.27	200.00
4200 · Community Center Rentals	76,200.00	71,710.00	70,000.00
4201 · Center rents - senior nutrition	3,600.00	3,600.00	3,600.00
4202 · Center rents - outside classes	3,000.00	1,760.00	2,000.00
4203 · Center - clean/damage DEPOSITS	24,000.00	22,792.00	23,000.00
4750 · Security services	5,500.00	5,146.00	4,000.00
4780 · Cleaning services	3,600.00	2,700.00	2,640.00
4870 · Center programs	4,500.00	7,857.75	5,000.00
4880 · Other sales	200.00	45.00	100.00
4885 · Donations (operations)	1,500.00	1,294.47	500.00
4886.1 · Donations (restricted) Cap. Replacement	200.00	0.00	0.00
4886.3 · Donation (restricted) Children's programs	1,500.00	879.00	800.00
4890 · Non-profit grants (operations)	9,300.00	9,300.00	9,300.00
4891.1 · RTS non-profit grant	0.00	3,000.00	6,217.00
4891.2 · Cap Replacement grants (restricted)	0.00	0.00	0.00
4891.3 · Cap. Projects (restricted) *	5,000.00	0.00	0.00
Total 3241i · FUND 3241 REC. Income*****	182,290.00	185,709.02	188,542.00
Total Income	182,290.00	185,709.02	188,542.00
Expense			
3241e · FUND 3241 REC. Expense*****			
5050 · UNIFORMS	275.00	274.66	300.00
5060 · TELEPHONE / INTERNET	2,808.00	2,465.48	2,700.00
5100 · INSURANCE			
5101 · Property insurance	436.00	585.65	644.00
5102 · Liability insurance	3,551.00	2,706.05	3,031.00
5103 · Employee bond	17.00	47.20	55.00
Total 5100 · INSURANCE	4,004.00	3,338.90	3,730.00
5130 · MAINTENANCE			
5131 · Building maint. supplies	1,400.00	3,012.34	3,200.00
5132 · Building maint. services	1,900.00	3,564.52	3,000.00
5133 · Bldg. repair supplies & hdwe	1,100.00	1,605.46	1,800.00
5134 · Bldg. repair services	2,400.00	210.22	1,500.00
5135 · Janitorial supplies	4,485.00	4,724.93	5,000.00
5136 · Janitorial services	13,415.00	12,657.40	13,000.00
Total 5130 · MAINTENANCE	24,699.99	25,774.87	27,500.00
5150 · MEMBERSHIPS	130.00	136.50	140.00

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
ADOPTED BUDGET FY 2013/2014 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
5160 · PROGRAM SUPPLIES			
5160.2 · Children's programs (restricted)	1,000.00	1,689.30	1,400.00
5160.9 · Other programs	20,200.00	18,638.25	20,000.00
Total 5160 · PROGRAM SUPPLIES	<u>21,200.00</u>	<u>20,327.55</u>	<u>21,400.00</u>
5165 · OTHER OPERATING			
5165.5 · Capital Replacements	11,000.00	0.00	2,000.00
5165.61 · Comm. center - Rental refunds	200.00	788.00	500.00
5165.62 · Comm. center -Deposit transfers	600.00	4,210.00	3,900.00
5165.63 · Comm. center - Deposit refunds	21,000.00	19,090.00	22,500.00
5165.7 · Security Alarm	800.00	599.92	600.00
5165.9 · Recoverable costs	600.00	4,880.52	2,000.00
5165.9e · Other Operating Costs	200.00	492.59	500.00
Total 5165 · OTHER OPERATING	<u>34,400.00</u>	<u>30,061.03</u>	<u>32,000.00</u>
5170 · OFFICE			
5171 · Postal	300.00	350.93	360.00
5172 · Supplies	1,300.00	1,712.66	1,500.00
5173 · Furnishings& Equipment	250.00	403.03	250.00
5174 · Visa transaction fees	550.00	458.17	300.00
Total 5170 · OFFICE	<u>2,400.00</u>	<u>2,924.79</u>	<u>2,410.00</u>
5183 · PROF. SVCS. - Security Guards	3,000.00	1,746.00	1,400.00
5191 · ADVERTISING	1,605.00	2,252.00	2,250.00
5230 · TRAINING & CERTIFICATION	700.00	0.00	1,000.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	60.00	280.80	240.00
5260 · UTILITIES			
5261 · Electricity	6,964.00	7,063.93	6,927.00
5262 · Natural gas	1,722.00	2,096.28	2,163.00
5263 · Water	3,010.00	3,372.68	3,473.00
Total 5260 · UTILITIES	<u>11,696.00</u>	<u>12,532.89</u>	<u>12,563.00</u>
5340 · COUNTY CHARGES	690.00	169.06	226.00
Total 3241e · FUND 3241 REC. Expense*****	107,668.00	102,284.53	107,859.00
6560 · PAYROLL EXPENSES *****	50,690.00	58,401.61	56,498.00
Total O&M Expense	<u>158,358.00</u>	<u>160,686.14</u>	<u>164,357.00</u>
Contingency Expense (10%)*	7,918.00	0.00	16,436.00
Interfund and non-operating adjustments	0.00	0.00	0.00
Capital Project Funding Allocation / Expense	15,500.00	9,721.77	21,000.00
TOTAL EXPENSE *	<u>181,776.00</u>	<u>170,407.91</u>	<u>201,793.00</u>
Net Ordinary O&M Income	23,932.00	25,022.88	24,185.00
Net Including Contingency & Capital Income/Expenses	514.00	15,301.11	-13,251.00
Net Income	<u>514.00</u>	<u>15,301.11</u>	<u>-13,251.00</u>

* Contingency mistakenly left of FY 12/13 budget rollup. Only \$173,858 for budgeted expenses in FY 12/13.

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
ADOPTED BUDGET FY 2013/14 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
RECREATION FUND 3241 - Ordinary Income/Expense			
Income			
3241i · FUND 3241 REC. Income*****			
4010 · Property Tax transfer from 3240	7,437.00	0.00	4,024.00
4060 · Recreation tax	47,000.00	47,000.00	52,000.00
4180 · Cost recovery	92.00	5,700.20	385.00
4190 · Investment interest	150.00	155.37	200.00
4205 · Aquatics rents	12,000.00	16,576.00	16,000.00
4206 · Concessions	12,500.00	10,007.29	13,000.00
4860 · Swim admission fees	13,250.00	14,775.90	14,500.00
4861 · Aquatics season passes	6,500.00	7,932.00	6,800.00
4875 · Aquatics Program CPR	800.00	300.00	800.00
4876 · Aquatics Program Swim lessons	13,500.00	10,823.50	12,500.00
4877 · Aquatics Program July 4 BBQ	2,600.00	3,492.00	3,000.00
4880 · Other sales-aquatics	475.00	435.00	475.00
4881 · Cash over/under	0.00	46.06	0.00
4885 · Donations (operations)	0.00	228.42	100.00
4891.1 · RTS non-profit grant	36,055.00	30,513.09	29,000.00
4891.2 · Cap Replacement grants (restricted)	0.00	0.00	0.00
4891.3 · Cap. Projects (restricted) *	13,000.00	1,000.00	0.00
Total 3241i · FUND 3241 REC. Income*****	144,922.00	148,984.83	152,784.00
Total Income	152,359.00	148,984.83	152,784.00

* Cap Projects FY 12/13 left off Total Income Roll-up, total should have been \$165,359.00

Expense

3241e · FUND 3241 REC. Expense*****

5050 · UNIFORMS	1,580.00	1,097.33	1,000.00
5060 · TELEPHONE / INTERNET	1,065.00	1,345.00	1,440.00
5100 · INSURANCE			
5101c · Property insurance	218.00	292.83	322.00
5102a · Liability insurance-aquatics	3,551.00	2,706.04	2,977.00
5103c · Employee bond	16.00	47.19	52.00
Total 5100 · INSURANCE	3,785.00	3,046.06	3,351.00
5130 · MAINTENANCE			
5131 · Building/Pool maint. supplies	11,750.00	15,208.24	13,000.00
5132 · Building/Pool maint. services	900.00	838.45	900.00
5133 · Bldg. repair supplies & hdwe	0.00	26.69	50.00
5134 · Bldg. repair services	0.00	674.10	250.00
5135 · Janitorial supplies	0.00	1,098.25	1,000.00
5136 · Janitorial services	0.00	292.00	0.00
5138 · Landscape services & supplies	0.00	510.13	50.00
Total 5130 · MAINTENANCE	12,650.00	18,647.86	15,250.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
ADOPTED BUDGET FY 2013/14 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
5150 · MEMBERSHIPS	225.00	195.00	225.00
5160.6 · PROGRAM SUPPLIES	2,000.00	1,992.36	2,000.00
5165 · OTHER OPERATING			
5165.5 · Capital Replacements	15,200.00	0.00	18,500.00
5165.7 · Security Alarm	50.00	155.93	0.00
5165.8 · Cash over/under	0.00	42.90	0.00
5165.9 · Recoverable costs	100.00	6,420.94	100.00
5165.9e · Other Operating Costs	100.00	518.52	100.00
Total 5165 · OTHER OPERATING	15,450.00	7,138.29	18,700.00
5172 · OFFICE - OFFICE SUPPLIES	500.00	973.16	600.00
5172 · OFFICE - VISA transaction fees	100.00	184.48	150.00
5191 · ADVERTISING	90.00	0.00	90.00
5230 · TRAINING & CERTIFICATION	2,084.00	270.00	400.00
5240 · COST OF GOODS SOLD			
5241 · Food concession supplies	9,500.00	6,823.45	6,800.00
5242 · Promotional goods	400.00	161.56	375.00
Total 5240 · COST OF GOODS SOLD	9,900.00	6,985.01	7,175.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	40.00	18.65	60.00
5260 · UTILITIES			
5261 · Electricity	15,688.00	16,704.08	14,737.00
5262 · Natural gas	2,900.00	4,646.25	4,683.00
5263 · Water	1,080.00	1,923.23	1,698.00
Total 5260 · UTILITIES	19,668.00	23,273.56	21,118.00
5340 · COUNTY CHARGES	2,000.00	2,426.95	2,350.00
Total 3241e · FUND 3241 REC. Expense*****	71,137.00	67,593.71	73,909.00
Total 6560 · PAYROLL EXPENSES *****	73,807.00	72,578.00	77,088.00
Total O&M Expense	144,944.00	140,171.71	150,997.00
Contingency Expense (10%)**	7,247.00	0.00	15,100.00
Other Non-Operating Expense	0.00	0.00	0.00
Capital Project Funding Allocation/Expense	13,000.00	3,262.42	0.00
TOTAL EXPENSE *	165,191.00	143,434.13	166,097.00
Net Ordinary O&M Profit/Loss	7,415.00	8,813.12	1,787.00
Net Including Contingency & Capital Income/Expenses	-12,832.00	5,550.70	-13,313.00
Net Income	-12,832.00	5,550.70	-13,313.00

** Contingency mistakenly left of FY 12/13 budget rollup. Only \$157,944 for budgeted expenses in FY 12/13.

**CROCKETT RECREATION DEPARTMENT - PARK DETAIL
ADOPTED BUDGET FY 2013/14 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
RECREATION FUND 3241 - Ordinary Income/Expense			
Income			
3241i · FUND 3241 REC. Income*****			
4010 · Property Tax transfer from 3240	0.00	0.00	0.00
4060 · Recreation tax	47,740.00	47,740.00	38,189.00
4180 · Cost recovery	2,746.00	534.94	100.00
4879 · Tennis/restroom keys	250.00	220.64	260.00
4885 · Donations (operations)	0.00	900.00	100.00
4891.1 · RTS non-profit grant	15,500.00	14,407.23	12,000.00
4891.2 · Cap Replacement grants (restricted)	8,000.00	9,650.00	0.00
4891.3 · Cap. Projects (restricted) *	0.00	0.00	10,000.00
Total 3241i · FUND 3241 REC. Income*****	74,236.00	73,452.81	60,649.00
Total Income	74,236.00	73,452.81	60,649.00
Expense			
3241e · FUND 3241 REC. Expense*****			
5101 · INSURANCE Property insurance	205.00	292.82	322.00
5102 · INSURANCE Liability insurance	3,551.00	2,706.04	3,031.00
5130 · MAINTENANCE			
5131 · Building maint. supplies	100.00	510.00	650.00
5137 · Landscape supplies	600.00	822.88	900.00
5138 · Landscape services	28,300.00	24,821.00	28,000.00
5139 · Lighting services	370.00	0.00	250.00
5143 · Graffiti services	5,960.00	2,730.00	5,460.00
5144 · Tennis supplies	200.00	63.97	181.00
Total 5130 · MAINTENANCE	35,530.00	28,947.85	35,441.00
5165 · OTHER OPERATING			
5165.5 · Capital Replacements	23,500.00	18,784.54	500.00
5165.9 · Recoverable / Other costs	600.00	2,849.96	350.00
Total 5165 · OTHER OPERATING	24,100.00	21,634.50	850.00
5260 · UTILITIES -WATER	3,837.00	4,231.77	4,800.00
Total 3241e · FUND 3241 REC. Expense*****	67,223.00	57,812.98	44,444.00
6560 · PAYROLL EXPENSES *****	3,444.00	3,499.65	1,600.00
Total O&M Expense	70,667.00	61,312.63	46,044.00
Contingency Expense (10%)*	3,533.00	0.00	4,605.00
Capital Project Funding Allocation / Expense	0.00	0.00	10,000.00
TOTAL EXPENSE *	74,200.00	61,312.63	60,649.00
Net Ordinary O&M Income	3,569.00	12,140.18	14,605.00
Net Including Contingency & Capital Income/Expenses	36.00	12,140.18	0.00
Net Income	36.00	12,140.18	0.00

* Contingency mistakenly left of FY 12/13 budget rollup. Only \$70,667 for budgeted expenses in FY 12/13.

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
ADOPTED BUDGET FY 2013/14 (6/26/2013)**

	<u>Budget</u>	<u>Actual</u>	<u>Adopoted Budge</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
RECREATION FUND 3241 - Ordinary Income/Expense			
Income			
3241i · FUND 3241 REC. Income*****			
4010 · Property Tax transfer from 3240	28,890.00	26,844.22	22,572.00
4180 · Cost recovery	39.00	48.65	40.00
4891.1 · RTS grant (restricted O&M)	0.00	2,496.68	3,000.00
Total 3241i · FUND 3241 REC. Income*****	28,929.00	29,389.55	25,612.00
Total Income	28,929.00	29,389.55	25,612.00
Expense			
3241e · FUND 3241 REC. Expense*****			
5120 · ELECTIONS	5,255.00	5,180.49	250.00
5150 · MEMBERSHIPS	40.00	48.31	65.00
5165 · OTHER OPERATING / RECOVERABLE	50.00	2,583.25	3,050.00
5171 · OFFICE POSTAL	280.00	335.75	175.00
5172 · OFFICE SUPPLIES	220.00	1,052.44	125.00
5180 · PROF. SVCS.			
5181 · Attorney	1,700.00	669.08	800.00
5182 · Auditor	1,919.00	1,260.00	1,017.00
5186 · Consultants	700.00	0.00	300.00
Total 5180 · PROF. SVCS.	4,319.00	1,929.08	2,117.00
5190 · PRINT/PUBLISH/LEGAL NOTICES	75.00	0.00	0.00
5230 · TRAINING & CERTIFICATION	29.00	0.00	0.00
5150 · VEHICLE/TRAVEL REIMBURSEMENT	120.00	85.85	111.00
5340 · COUNTY CHARGES	488.00	424.07	617.00
Total 3241e · FUND 3241 REC. Expense*****	10,876.00	11,639.24	6,510.00
6560 · PAYROLL EXPENSES *****			
5011.1 · DIST. SECY- Wage/Benefits (SW)	3,199.00	1,551.62	3,689.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	11,874.00	9,335.37	12,503.00
5011.5 · ASST. MGR- Wage/Benefits (MK)	349.00	858.76	582.00
Total 6560 · PAYROLL EXPENSES *****	15,422.00	11,745.75	16,774.00
Total O&M Expense	26,298.00	23,384.99	23,284.00
Contingency Expense (10%)*	2,630.00	0.00	2,328.00
Capital Project Funding Allocation	0.00	0.00	0.00
TOTAL EXPENSE *	28,928.00	23,384.99	25,612.00
Net Ordinary Income	1.00	6,004.56	0.00
Net Income	1.00	6,004.56	0.00

* Contingency mistakenly left of FY 12/13 budget rollup. Only \$26,298 for expenses in FY 12/13.

**CROCKETT RECREATION DEPARTMENT - POLICE DETAIL
ADOPTED BUDGET FY 2013/14 (6/26/2013)**

	<u>Budgeted</u>	<u>Actual</u>	<u>Adopted Budget</u>
	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
RECREATION FUND 3241 - Ordinary Income/Expense			
Income			
3241i · FUND 3241 REC. Income*****			
4882 · Parking fines	960.00	5,197.00	4,000.00
Total 3241i · FUND 3241 REC. Income*****	960.00	5,197.00	4,000.00
Total Income	960.00	5,197.00	4,000.00
Expense			
3241e · FUND 3241 REC. Expense*****			
5165 · OTHER OPERATING			
5165.5 · Capital Replacements	0.00	0.00	2,000.00
5165.7 · Security Alarm/CCTV	0.00	0.00	756.00
5165.9 · Recoverable costs	0.00	0.00	200.00
Total 5165 · OTHER OPERATING	0.00	0.00	2,956.00
Total 3241e · FUND 3241 REC. Expense*****	0.00	0.00	2,956.00
Total O&M Expense	0.00	0.00	2,956.00
Contingency Expense (10%)	0.00	0.00	296.00
Capital Project Funding Allocation / Expense	2,500.00	0.00	3,000.00
TOTAL EXPENSE	2,500.00	0.00	6,252.00
Net Including Capital Income/Expenses	-1,540.00	5,197.00	-2,252.00
Net Income	-1,540.00	5,197.00	-2,252.00

Capital Projects for FY 2013/14 - ADOPTED (6/26/2013)

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	CAP FUND or RTS FUNDED
COMMUNITY CENTER				
Change restroom toilets to automatic flush.	\$4,000.00			YES
Replace windows in old supervisor's office.	\$5,000.00			YES
Replace 3 front windows in office	\$12,000.00			YES
Various capital replacement		\$2,000.00		YES
TOTAL	<u>\$21,000.00</u>	<u>\$2,000.00</u>		
AQUATICS CENTER				
Heater for pool		\$9,000.00		YES
Replace Doors for Pool Building		\$9,000.00		YES
Various capital replacement		\$500.00		YES
TOTAL	<u>\$0.00</u>	<u>\$18,500.00</u>		
PARK, TENNIS, BOCCE				
Park improvements	\$10,000.00		YES	
Various capital replacement		\$500.00		YES
TOTAL	<u>\$10,000.00</u>	<u>\$500.00</u>		
POLICE LIAISON				
Security Improvements	\$3,000.00	\$2,000.00		
TOTAL	<u>\$3,000.00</u>	<u>\$2,000.00</u>		

Crockett Recreation Department

Five Year Capital Projects Plan

Supporting document of adopted FY 13/14 budget (6/26/2013)

Projects	2013/14	2014/15	2015/16	2016/17	2017/18	Total
Electrical:						
Men's Restroom (not ADA compliant):						
Replace waste receptacle (CapR)		\$600.00				
Urinals and toilets – change to automatic flush		\$4,800.00				
Women's Restroom (not ADA compliant):						
Sinks and toilets – change to automatic flush	\$4,000.00					
Exterior:						
Replace and repair rotten wood (CapR)		\$5,000.00				
Restore windows in supervisor's office	\$5,000.00					
Replace 3 windows in office	\$12,000.00					
Prep and Paint entire exterior of building (O&M from RTS)		\$15,000.00				
Covered deck on west side w/doors and serving window at bar		\$90,000.00				
Janitor's Room:						
Repair floor at mop sink (CapR)		\$3,000.00				
Auditorium:						
New light fixtures		\$4,500.00				
10 8' tables (CapR)		\$3,500.00				
10 60" round tables (CapR)		\$3,500.00				
Fireplace - gas insert		\$3,000.00				
Bar:						
Repair floor behind bar (CapR)		\$3,000.00				
Kitchen:						
Replace counter top with stainless steel (CapR)				3,000.00		
Veteran's Hall:						
Utilities (O&M from RTS)	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	
Landscaping (O&M from RTS)	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	
Pool and Park:						
Park improvements	\$10,000.00					\$25,000.00
Hardwood chips for playground surface (CapR)	\$6,500.00		\$5,500.00			\$5,500.00
Pool Snack bar			\$300,000.00			
Restroom Improvements		\$75,000.00				
Landscaping (CapR and Cap_Imp)				\$95,000.00		
Resurface tennis courts (CapR)			\$40,000.00			
New metered outdoor showers		\$5,000.00				
New pool bldg doors (CapR)	\$9,000.00					
Replant Park Lawn (CapR)		\$10,000.00				
Pool Area Imp. New ADA restroom			\$150,000.00			
Pool building expansion				\$750,000.00		
Graffiti Removal (O&M from RTS) - lowered in	\$5,500.00	\$5,700.00	\$5,700.00	\$5,900.00	\$5,900.00	
Total budget	\$54,000.00	\$234,600.00	\$504,200.00	\$856,900.00	\$39,400.00	\$1,689,100.00

ADOPTED FY 2013-14 MAINTENANCE DEPARTMENT BUDGET - FUND 3242

	<u>FY 2012-13 Approved</u>	<u>FY 2012-13 Year- End (Actual)</u>	<u>FY 2013-14 Adopted Budget</u>
Memorial Hall			
Maintenance	\$ 0	\$ 3,132	\$ 250
Utilities	\$ 160	\$ 160	\$ 300
Fundraising / Printing Publishing	\$ 50	\$ 0	\$ 75
Volunteer/Workers Comp	\$ 340	\$ 0	\$ 170
Other / Passthrough	\$ 0	\$ 20,000	\$ 20,050
Payroll for staff maintenance	\$ 0	\$ 0	\$ 1,320
Total Memorial Hall O&M	\$ 550	\$ 23,292	\$ 22,165
Bridgehead / Landscaping			
Maintenance	\$ 2,050	\$ 1,878	\$ 1,000
Utilities	\$ 0	\$ 0	\$ 0
Volunteer/Workers Comp	\$ 226	\$ 0	\$ 113
Other	\$ 0	\$ 0	\$ 0
Total Bridgehead O&M	\$ 2,276	\$ 1,878	\$ 1,113
Street Lighting / Fence / Other			
Maintenance	\$ 50	\$ 0	\$ 50
Utilities	\$ 0	\$ 0	\$ 0
Other / Cost Recovery	\$ 0	\$ 2,810	\$ 5,000
Total Streetlight / Fence / Other O&M	\$ 50	\$ 2,810	\$ 5,050
Administrative			
Insurance - Property/Liability	\$ 336	\$ 96	\$ 100
Office / Other Operating	\$ 100	\$ 154	\$ 200
Attorney / Prof Svs (non Engineer)	\$ 250	\$ 46	\$ 50
Reimbursement to CVSAN and REC	\$ 824	\$ 895	\$ 0
Payroll Expenses	\$ 600	\$ 602	\$ 1,200
Total Administrative O&M	\$ 2,110	\$ 1,793	\$ 1,550
Fixed Assets - Capital Expense			
Memorial Hall	\$ 72,965	\$ 10,507	\$ 51,490
Bridgehead / Landscaping	\$ 0	\$ 0	\$ 0
Street Lighting / Fence / Other	\$ 0	\$ 0	\$ 0
Equipment	\$ 0	\$ 0	\$ 0
Total Fixed Assets	\$ 72,965	\$ 10,507	\$ 51,490
Contingency Reserve	\$ 748	\$	\$ 1,482
Total Expenditures	\$ 78,699	\$ 40,280	\$ 82,850
TOTAL APPROPRIATIONS	\$ 78,699	\$ 40,280	\$ 82,850
TOTAL REVENUES			
Cost Recovery	\$ 0	\$ 3,052	\$ 5,000
Donations (operations)	\$ 1,300	\$ 1,077	\$ 1,000
Donations (restricted)	\$ 24,500	\$ 44,000	\$ 45,000
Non-profit grants	\$ 0	\$ 16,000	\$ 1,000
RTS Co-gen (Admin and Mem Hall)	\$ 2,686	\$ 2,497	\$ 3,000
Caltrans	\$ 1,000	\$ 0	\$ 0
Net Increase (Decrease) in Cash	\$ (\$49,213)	\$ 26,346	\$ (27,850)
FUND BALANCE (Beginning)	\$ 49,032.28	\$ 49,032.28	\$ 75,377.87
FUND BALANCE (End of Year)	\$ (181.00)	\$ 75,377.87	\$ 47,528.17