

CROCKETT COMMUNITY SERVICES DISTRICT

Budget, Finance, & Audit Committee
Agenda for Thursday, March 21, 2019

TIME: 4:00 PM
PLACE: 850 Pomona Street, Multi-purpose Room, Crockett

CALL TO ORDER:

PUBLIC COMMENTS:

ITEMS FOR CONSIDERATION:


1. Property Tax Reapportionment, discuss and form recommendations.
2. Review current Cost Allocation Rates and suggest updates for FY 19/20.
3. Receive preliminary draft FY 19/20 budget and form recommendations.
4. 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

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

TO: CSD Budget & Finance Committee
FROM: General Manager 
SUBJECT: Property Tax Reapportionment
DATE: March 11, 2019

When Measure D passed in 2006 and the Crockett CSD was formed by LAFCO Resolution No. 04-22, 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 Crockett Community Services District.

By CCSD Resolution No. 07/08-09, the Crockett Sanitary Department (CVSAN) and Recreation Department (REC) were allocated the ad valorem property taxes received from the county by the same formulas historically used by the State and County. The allocation policy remains in force but includes language that it may be amended, superseded or repealed.

Our attorney confirmed that the District can use the property tax money received from the county for any authorized District purpose and that there are no restrictions in the law, such as Prop 13, Prop 218 or Prop 26, that would limit what the sanitary department and the recreation department receive. In this sense, the property tax money is treated like a general fund. Eventually, the use of property tax money for recreation purposes may lead to the need to raise sewer rates, but the "cost" of providing the service will still be the same.

Currently the CVSAN allocation is 85.45% and REC is 14.55%. Total property tax revenue received in FY 18/19 was \$355,168.

STAFF RECOMMENDATION

Amend the allocation policy to fix the amount allocated to CVSAN and REC based on the amount received in FY 07/08. The amounts allocated would be \$239,918 to CVSAN and \$41,293 to REC. The amounts would be guaranteed unless the property tax received drops below \$281,211 at which point it would be proportionately reduced. Any unallocated property taxes 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.

ACTION REQUESTED

Discuss and form recommendations to the Board.

TO: CSD Budget & Finance Committee
FROM: General Manager
SUBJECT: Property Tax Reapportionment
DATE: April 14, 2011

When Measure D passed in 2006 and the Crockett CSD was formed by LAFCO Resolution No. 04-22, 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 Crockett Community Services District.

By CCSD Resolution No. 07/08⁰⁹, the Crockett Sanitary Department (CVSAN) and Recreation Department (REC) were allocated the ad valorem property taxes received from the county by the same formulas historically used by the State and County. The allocation policy remains in force but includes language that it may be amended, superseded or repealed.

The Crockett Community Services District Code "Section 2.28.020 -Property tax fund" says money deposited in Fund #3240 consists of property taxes deposited by the State and County. This fund may be used only to receive property tax revenues collected for benefit of the Recreation Dept. and the Crockett Sanitary Dept. The District Code does not discuss how the fund should be allocated.

*Code Section
Never
adopted.*

Our attorney confirmed that the District can use the property tax money received from the county for any authorized District purpose, including recreation functions, and that there are no restrictions in the law, such as Prop 13, Prop 218 or Prop 26, that would limit changing the allocation from the sanitary department to the recreation department. In this sense, the property tax money is treated like a general fund. Eventually, the use of property tax money for recreation purposes may lead to the need to raise sewer rates, but the "cost" of providing the service will still be the same.

The Recreation Department Draft A budget for FY 2011/12 projects a negative -\$33,851.21 net income that must be brought to zero. The Recreation Commission asked if the property tax allocation between REC and CVSAN, currently \$37,177 for REC and \$216,327 for CVSAN, can be revisited otherwise a ballot measure seeking a property tax increase may be required to continue providing services to the community at the current level.

I am proposing increasing the allocation of property tax to REC from 15% to 30%, which would generate an additional \$37,961 in revenue for the Recreation Department.

CVSAN would lose this property tax income which equals 2.3% of their proposed revenue budget. The SUC for a Single Family Residence (SFR) would need to increase an estimated \$13.21 to cover the loss in income but is not required if cost cutting measures can make up the 2.3%. The SUC for apartments (APT), commercial, mixed use, and industrial properties would also increase based on the current water rate allocation formula and they would share in any revenue adjustment.

Reapportioning a share of the property tax to fund the Maintenance Department, which currently has no O&M funding, is also possible but would require an Ordinance to update the Crockett Community Services District Code "Section 2.28.020.

RESOLUTION

NO. 07/08-09

RESOLUTION ALLOCATING PROPERTY TAXES

WHEREAS, the State has recently taken action to commingle the ad valorem property taxes historically received by the Crockett Sanitary Dept. and the Crockett Recreation Dept. individually; and

WHEREAS, the District Board has adopted budgets which allocate ad valorem property taxes to the Sanitary and Recreation Departments exactly as these entities have historically received property taxes; and

WHEREAS, the Sanitary and Recreation Departments rely heavily on ad valorem property taxes to fulfill their missions in serving the public.

NOW, THEREFORE, BE IT RESOLVED that ad valorem property taxes received by the Crockett Community Services District, now and in the future, shall be allocated to the Crockett Sanitary Dept. and the Crockett Recreation Dept. by the same formulas historically used by the State and County.

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

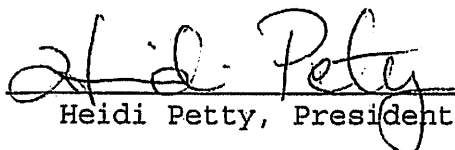
* * * * *

THE FOREGOING RESOLUTION was adopted at the District's Regular Meeting held on March 26, 2008 by the following vote:


AYES: Petty, MacKenzie, Loveseth, Rock

NOES: None

ABSENT: Burlison



Heidi Petty, President

ATTEST:


Kent G. Peterson
District Secretary

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TO: CSD Budget & Finance Committee
FROM: General Manager 
SUBJECT: Cost Allocation Rates and General Manager Allocation of Payroll Costs
DATE: March 11, 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.

In order to facilitate discussion and develop recommendations a breakdown of the General Manager's time spent between departments is being provided. In addition, the billable cost breakdown is being provided. In this study working days exclude vacation, sick leave, and holidays. The General Manager currently bills 100% of his vacation, sick leave, and holiday time towards the Crockett Sanitary Department as the majority of his working hours is focused on this department.

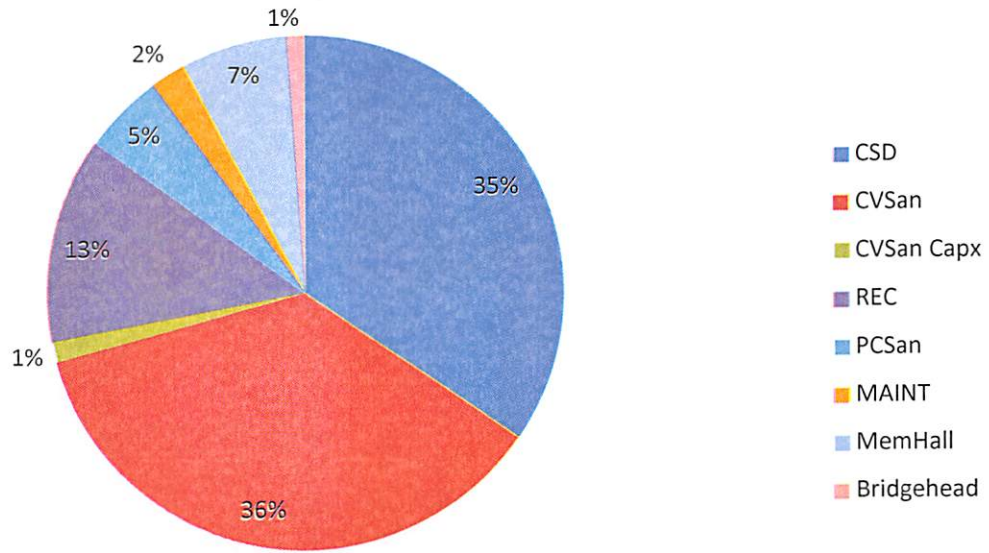
The Personnel Committee recommended the Budget & Finance Committee review the Cost Allocation Rates for FY 19/20, especially the formulas for unallocated staff time, weighing the benefits the Recreation Department receives for its share of costs.

ACTION RECOMMENDED:

Budget & Finance Committee should review the GM payroll study and draft Cost Allocation Rates worksheet 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 in June.

	COST ALLOCATION RATES		FY 19/20	
	REC. DEPT.	CVSAN DEPT.	PCSAN DEPT.	MAINT DEPT.
<i>(draft 3/11/2019)</i>				
<u>Allocated by ratio of registered voters served</u>				
ELECTION COSTS	50%	46.58%	3.42%	0%
<u>Allocation 50% by populations served and 50% CY budgeted expenditures (exclude. Maint. Dept.)</u>				
LEGAL ADVICE (unallocated time)	34.36%	59.06%	6.58%	0%
DISTRICT SECRETARY (unallocated time)	34.36%	59.06%	6.58%	0%
GENERAL / DEPT. MANAGER (unallocated time)	34.36%	59.06%	6.58%	0%
CASA MEMBERSHIP DUES (CVSan only benefit)	0%	100.00%	0%	0%
ESRI/INFOMASTER (Sanitary Depts. only)	0%	90.59%	9.41%	0%
EOC / OES STAFF TIME (Sanitary Depts. only)	0%	90.59%	9.41%	0%
WEB SITE HOSTING & EMAIL	34.36%	59.06%	6.58%	0%
<u>Allocated by ratio of CY budgeted expenditures (minus Maint. Dept.)</u>				
LAFCO CHARGES	18.71%	71.55%	9.74%	0%
AUDITOR'S FEES (PY expenditures)	21.32%	69.18%	9.50%	0%
PO BOX 578 FEES (paid by CVSAN)	0%	100%	0%	0%
SANITARY OFFICE RENT (split by SAN DEPTS.)	0%	88.02%	11.98%	0%
BACWA MEMBERSHIP DUES (PCSAN only)	0%	0%	100%	0%
CSD OFFICE SUPPLIES (excl. Maint. Dept.)	18.71%	71.55%	9.74%	0%
CSD PHONE/FAX/INTERNET (paid by CVSAN)	0%	100%	0%	0%
<u>Allocations by other factors</u>				
LIABILITY INSURANCE (PY actual O&M) *	Use audited O&M from prior year to allocate			
(Estimate displayed - only for historical comparison)	27.9%	63.9%	7.8%	0.4%
REC split 33% to Comm Center, Pool, & Park				
MAINT split 45% to Mem Hall, 10% Bridgehead, 45% to Plaza				
PROPERTY INSURANCE (use actual split) *	Use allocation by actual split once bill arrives			
(Estimate displayed - only for historical comparison)	33.0%	34.8%	22.4%	9.8%
(Community Center 24.7% and Pool/Park 8.3% of 33%)				
EMPLOYEE CRIME INSURANCE (CY O&M payroll) *	60.92%	33.27%	5.81%	0%
DISABILITY INSURANCE (Split per employee payroll)	36.55% est.	63.45% est.	0%	0%
CALPERS UNFUNDED LIAB. (Accrual over 20 years)	33.52%	66.48%	0%	0%
CCSDA / CSDA MEMBERSHIP (Sanitary 80% popul.)	20.00%	74.52%	5.48%	0%
DISTRICT VEHICLE (CVSAN w/ mileage recov.)	0%	100%	0%	0%
USB CREDIT CARD FEES (Paid by REC)	100%	0%	0%	0%
USA FEES (paid by CVSAN)	0%	100%	0%	0%
<u>Allocations for Maintenance Dept</u>				
	<u>Mem Hall</u>	<u>Bridgehead</u>	<u>Plaza/Lights</u>	
PAYROLL % of PY expenditures (exclude Insurance)	90.65%	6.77%	2.58%	
OTHER (Unallocated incidentals)	100%	0%	0%	

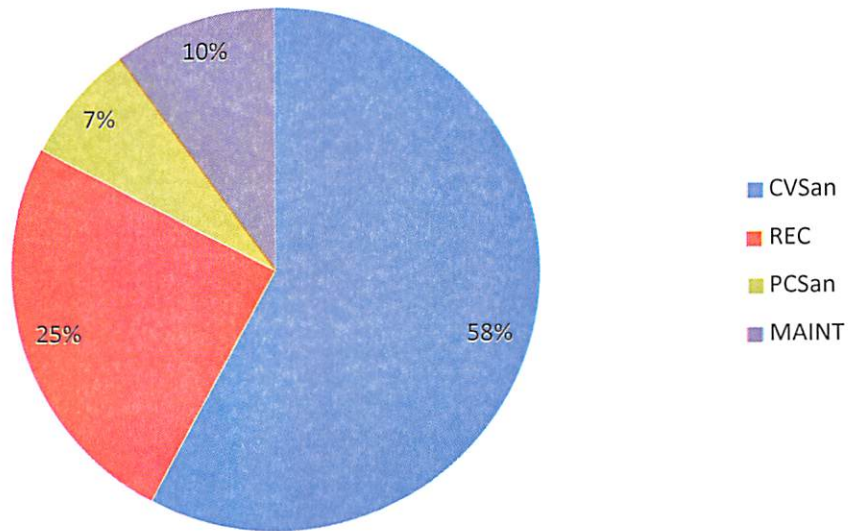
Dale McDonald - Aug 14, 2018 to Jan 17, 2019



Working days in period *	99
Equivalent working hours	792
Total hours worked (rounded)	837

* Excluding vacation, sick, and holidays

Time Billed to Departments



Dale McDonald - Timeular Allocation - 5 months Aug 14, 2018 to January 17, 2019

	<u>Percent</u>	<u>Hours</u>	<u>Minutes</u>
CSD	34.53%	288	57
CVSan	36.20%	302	52
CVSan Capx	1.28%	10	40
REC	12.95%	108	23
PCSan	5.02%	42	3
MAINT	2.20%	18	23
MemHall	6.71%	56	7
Bridgehead	1.11%	9	21
	<u>100.00%</u>	<u>833</u>	<u>226</u>

Working days in period *	99
Equivalent working hours	792
Total hours worked (rounded)	837

* Excluding vacation, sick, and holidays
 All vacation, sick, and holiday pay is billed to CVSan

Billed to Departments - CSD split per cost allocation rates

	<u>Percent</u>	<u>Hours</u>	<u>Payroll Costs Split Adjusted</u>
CVSan	57.86%	484.18	\$20,318.64
REC	24.84%	207.84	\$8,722.19
PCSan	7.29%	61.02	\$2,560.60
MAINT	10.01%	83.76	\$3,514.99
	<u>100.00%</u>	<u>836.80</u>	

	<u>Actual</u>	<u>Exclude *</u>	<u>Adjusted</u>	
Gross pay 5 month period	\$35,280.00	\$4,724.17	\$30,555.83	0.13391 % factor
Benefits 5 month period	\$4,559.00	\$610.47	\$3,948.53	

* Exclude vacation, sick, and holiday as all billed to CVSan

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TO: Budget & Finance Committee / Board of Directors
FROM: General Manager *M*
SUBJECT: 9-Month Budget Report for FY 18/19 and preliminary FY 19/20 Budget
DATE: March 18, 2019

The Crockett Community Services District 9-month budget reports for each of the respective departments have been presented to the Commissions or their Budget & Finance Committees with the exception of the Maintenance Department which is to be reviewed by the Board. All reports are being presented to the Board for review and to allow the Board to comment or question staff.

Each report is broken out by department and includes a written budget summary report along with the preliminary budget for FY 19/20. The District's fiscal year is July 1 through June 30.

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

STAFF RECOMMENDATION:

Staff recommends the CSD Budget & Finance Committee review preliminary budget, discuss with staff, and form recommendations for the District Board.

The Board should receive the budget report and preliminary FY 19/20 budget along with recommendations and form opinions on budget presented. The Board should give direction to staff and plan to receive final budget for adoption on June 26, 2019.

CROCKETT COMMUNITY SERVICES DISTRICT FY 2019/20 BUDGET

PRELIMINARY (3/28/2019)

	PRIOR YEAR ACTUAL 2017/18	ADOPTED BUDGET 2018/19	ESTIMATED YEAR-END 2018/19	PRELIMINARY BUDGET 2019/20
Revenue				
CCSD Administration ⁽¹⁾	\$ 1,077	\$ -	\$ 7,620	\$ -
Crockett Sanitary Dept. ^{(2) (3)}	\$ 1,992,413	\$ 2,146,351	\$ 1,980,973	\$ 2,116,268
Receivable PC Loans ⁽³⁾	\$ 88,959	\$ 89,931	\$ 89,932	\$ 36,474
Rate Stabilization Resrv	\$ -	\$ 74,316	\$ -	\$ -
Port Costa Sanitary Dept.	\$ 237,236	\$ 262,681	\$ 265,112	\$ 272,708
Recreation Dept.	\$ 577,951	\$ 618,383	\$ 530,522	\$ 770,065
Maintenance Dept.	\$ 47,276	\$ 510,475	\$ 63,449	\$ 202,731
Total Revenue	\$ 2,944,912	\$ 3,702,137	\$ 2,937,608	\$ 3,398,246
Expenses				
CCSD Administration ⁽¹⁾	\$ -	\$ -		\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,781,520	\$ 2,364,676	\$ 1,550,924	\$ 1,853,082
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Port Costa Sanitary Dept. ^{(3) (4)}	\$ 235,626	\$ 321,952	\$ 278,189	\$ 327,493
Recreation Dept.	\$ 553,069	\$ 618,383	\$ 540,566	\$ 846,737
Maintenance Dept.	\$ 68,245	\$ 629,976	\$ 48,742	\$ 332,790
Total Expense	\$ 2,638,460	\$ 3,934,987	\$ 2,418,421	\$ 3,360,102
Net Increase (Decrease) in Cash	\$ 306,452	\$ (232,850)	\$ 519,187	\$ 38,144
Fund Balance, beginning	\$ 3,883,103	\$ 4,189,555	\$ 4,189,555	\$ 4,708,742
Fund Balance, end of year	\$ 4,189,555	\$ 3,956,705	\$ 4,708,742	\$ 4,746,886
<i>Payroll Summary All Depts.</i>	\$ 346,095	\$ 345,839	\$ 351,191	\$ 420,845

(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.


Fund beginning balance matches Accounting Balance Sheet as of June 30, 2018

CROCKETT SANITARY DEPARTMENT

of the Crockett Community Services District

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Telephone (510) 787-2992
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e-mail: manager@town.crockett.ca.us
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TO: Crockett Sanitary Commission

FROM: General Manager 

SUBJECT: 9-month FY 2018/19 Budget Report and Prelim FY 2019/2020 Budget

DATE: March 12, 2019

The 9-month FY 18/19 Crockett Sanitary Budget Report details are incorporated within the attached preliminary FY 19/20 budget. The Crockett Sanitary Department is on a strong financial foundation with estimated expenses for the collection system, treatment plant, and administrative cost centers all under budget. The contingency and rate stabilization reserves are not expected to be used this year. A budget deficit is not forecast for FY 18/19.

HIGHLIGHTS

- Sewer Use Charge (SUC) revenue (#301.1) for FY 19/20 will be \$1,329,541. Commercial and mixed use property revenue for FY 19/20 is down \$27,436 from FY 18/19.
- Capital improvement and capital replacement projects have remained unchanged. The preliminary budget anticipates the same projects as was presented in the draft budget.
- Rate Stabilization Reserve is forecast to be \$2,441,572 as of June 30, 2020. This is just shy of the District's goal of reaching \$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. Wet-weather JTP billable expenses are expected to increase over the next two months as invoices are paid by C&H and the District is billed their share.
- Property Tax Revenue (#314) and RTS Grant Funding (#319) may be lower in FY 19/20. The District will be considering reapportioning the District's ad valorem property tax allocation and possibly Return-to-Source funding allotment. It is prudent to plan for the loss of this income in order to determine whether a SUC increase would be required to cover any potential shortfall.
- 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 19/20 and increasing to \$20,000 by FY 21/22.
- Minor adjustments to various expense line items have been made to the preliminary budget.

Expenditures are well under budget in FY 18/19. Revenue in FY 19/20 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 19/20.

The commission should review the attached preliminary budget, give direction to staff, and form recommendations as needed.

FY 2019-20 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 PRELIM - 3/12/2019

	PY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Approved	Estimated Year	Draft Budget
Collection System				
Loan Principal	\$ 72,937	\$ 75,236	\$ 75,684	\$ 78,545
Gas, Fuel, Vehicle (District owned)	\$ 393	\$ 600	\$ 1,870	\$ 1,000
Insurance	\$ 30,445	\$ 31,359	\$ 32,328	\$ 35,561
West County O&M Pump Station	\$ 47,610	\$ 44,141	\$ 35,767	\$ 43,772
Prof. Services (Collection Sys) Non WCWD	\$ 10,618	\$ 12,000	\$ 6,692	\$ 12,000
Rent/Lease Easements	\$ 2,392	\$ 2,350	\$ 2,448	\$ 2,500
Maintenance (CSO) Paulsell & WCWD	\$ 86,187	\$ 95,436	\$ 79,930	\$ 87,013
Utilities	\$ 30,830	\$ 31,429	\$ 30,230	\$ 31,552
Cap. Replacement (O&M) Pump Station	\$ 10,547	\$ 32,100	\$ 8,300	\$ 30,300
Other	\$ 3,566	\$ 3,680	\$ 2,186	\$ 3,500
Total Collection System	\$ 295,526	\$ 328,331	\$ 275,435	\$ 325,743
Treatment Plant				
JTP Operations & Maint - C&H	\$ 663,217	\$ 678,625	\$ 661,633	\$ 666,959
Capital Replacement (O&M) JTP	\$ 37,507	\$ 11,893	\$ 16,660	\$ 11,893
Total Treatment Plant	\$ 700,724	\$ 690,518	\$ 678,294	\$ 678,852
Administrative				
Elections	\$ 0	\$ 1,000	\$ 1,051	\$ 0
Membership	\$ 4,764	\$ 5,296	\$ 4,777	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 4,076	\$ 5,217	\$ 5,023	\$ 5,172
Professional Services (Admin)	\$ 14,231	\$ 10,500	\$ 9,100	\$ 12,195
Printing / Publishing	\$ 780	\$ 1,400	\$ 1,957	\$ 1,500
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,000
Travel/Meetings/Vehicle	\$ 483	\$ 685	\$ 731	\$ 700
Telephone and Internet	\$ 4,961	\$ 5,600	\$ 3,455	\$ 3,500
Software subscriptions	\$ 0	\$ 0	\$ 1,410	\$ 3,500
County & State Charges	\$ 5,959	\$ 5,965	\$ 6,543	\$ 6,550
Recoverable Expenses / Other Misc.	\$ 7,086	\$ 6,000	\$ 11,317	\$ 9,000
Training and Conferences	\$ 821	\$ 1,500	\$ 1,221	\$ 1,500
Sub-Total Administrative	\$ 45,561	\$ 45,563	\$ 48,986	\$ 51,417
Salaries and Benefits (O&M)	\$ 106,622	\$ 113,878	\$ 114,950	\$ 138,189
Recoverable Payroll (REC/PC/MAINT)	\$ 46,090	\$ 36,929	\$ 0	\$ 0
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 0	\$ 1,200	\$ 0	\$ 100
Total Administrative	\$ 198,273	\$ 197,570	\$ 163,936	\$ 189,706
Fixed Assets				
Capital Projects Allocation	\$ 559,598	\$ 917,627	\$ 390,380	\$ 393,260
423 Other Non-Op Interfund trsfr to 3427	\$ 8,892	\$ 2,425	\$ 2,425	\$ 8,084
Total Fixed Assets	\$ 568,490	\$ 920,052	\$ 392,805	\$ 401,344
Allocation to Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 0
Non-operation expenses	\$ 2,400	\$ 2,000	\$ 27,830	\$ 31,628
Contingency Expense 10%	\$ 0	\$ 127,181	\$ 0	\$ 119,430
Interfund G/L operation adjustment	\$ 3,429	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 1,768,842	\$ 2,265,652	\$ 1,538,298	\$ 1,746,703
TOTAL APPROPRIATIONS	\$	\$ 2,169,206	\$	\$ 1,746,703
TOTAL REVENUES				
Property Tax	\$ 293,000	\$ 296,000	\$ 318,000	\$ 300,720
Sewer Use Charges	\$ 1,282,012	\$ 1,359,482	\$ 1,333,295	\$ 1,329,541
Sewer Use Charges - C&H	\$ 185,405	\$ 190,967	\$ 143,225	\$ 190,967
Permit fees	\$ 3,240	\$ 3,000	\$ 1,950	\$ 3,000
Capacity charges	\$ 8,892	\$ 2,425	\$ 2,425	\$ 2,425
Interest (non-op)	\$ 32,154	\$ 36,000	\$ 59,075	\$ 64,982
Cost Recovery including payroll	\$ 47,656	\$ 48,326	\$ 811	\$ 2,000
Grants - RTS (non-op) and others	\$ 51,700	\$ 43,945	\$ 47,330	\$ 40,869
Interfund transfer 3427	\$ 12,618	\$ 103,104	\$ 6,000	\$ 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	\$ 13,206	\$ 11,783
Allocation from Rate Stabilization Reserve	\$ 0	\$ 74,316	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2019/20 PRELIM (3/12/2019)**

	<u>PY Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	398,792.58	605,792.08	933,314.86
Rate Stabilization Reserve	1,768,119.87	1,822,184.98	1,971,612.79
TOTAL OPENING CASH BALANCE	2,166,912.45	2,427,977.06	2,904,927.65
ESTIMATED REVENUES (excl. PCSan Repay & Stab Resrv	1,940,948.60	1,925,317.36	2,052,674.00
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	-1,117,663.74	-1,194,301.00
Allocation to Rate Stabilization Reserve	0.00	0.00	0.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-527,598.34	-358,379.56	-1,132,819.00
Contingency Expense 10% *	0.00	0.00	-119,430.00
Non-Op Expense / Cash Bond Refunds	-2,400.00	-27,829.98	-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
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE			
Capital Account Balance in Fund #3426	605,792.08	933,314.86	153,671.86
Rate Stabilization Reserve	1,822,184.98	1,971,612.79	2,441,571.79
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***	2,427,977.06	2,904,927.65	2,475,813.65
* Any unused contingency at year-end allocated to Rate Stabilization Reserve			
** Includes Clarifier Reserve and Capacity Charges collected			
*** Total excluding taxes held in 3240			
INVESTMENT ASSETS OUTSIDE FUND 3426			
Accrued Debt PCSan Beginning Balance	481,086.94	392,128.36	302,196.85
Adjustments	-88,958.58	-89,931.51	-36,474.00
Accrued Debt PCSan Ending Balance	392,128.36	302,196.85	265,722.85
CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****			
Property Taxes Held in 3240 Beginning Balance	47,068.36	47,055.22	40,000.00
Property Taxes Held in 3240 Ending Balance	47,055.22	40,000.00	40,000.00
Difference (increase / decrease)	-13.14	-7,055.22	0.00
County charges held in 3240	0.00	0.00	0.00

CROCKETT SANITARY DEPARTMENT
9-MONTH ACTUALS AND PRELIM BUDGET FY 2019/30 (3/12/19)

	<u>PY Actual</u>	<u>Budgeted</u>	<u>9-month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Draft 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>
GENERAL FUND 3426 - Revenue					
3426i · FUND 3426 CVSAN. Revenue*****					
300 · OPERATING REVENUE					
301.1 · SEWER USE CHARGES - CY **	1,274,512.00	1,349,482.00	1,333,295.01	1,333,295.01	1,329,541.00
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	95,483.47	143,225.21	190,967.00
302 · PERMIT FEES	3,240.00	3,000.00	1,290.00	1,950.00	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 · Refunds, C&H and Other	256.73	1,000.00	244.40	307.40	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
Total 318 · COST RECOVERY	47,655.77	48,326.00	748.46	811.46	2,000.00
Total 300 · OPERATING REVENUE	1,527,363.16	1,605,200.00	1,433,741.94	1,482,206.68	1,528,933.00
325 · NON-OPERATING REVENUE					
311 · INTEREST	32,153.91	36,000.00	46,015.25	59,075.15	64,982.00
314 · PROPERTY TAX-transfer from 3240	293,000.00	296,000.00	180,000.00	318,000.00	300,720.00
316 · PAYMENTS PRIVATE SEWER AGRMT	13,083.32	7,617.00	6,722.38	6,722.38	5,383.00
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	6,000.00	106,387.00
325.8 · CONTRACTOR BONDS	8,000.00	3,000.00	3,000.00	3,000.00	3,000.00
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	88,958.58	89,931.00	89,931.51	89,931.51	36,474.00
Total 325 · NON-OPERATING REVENUE	502,544.02	581,997.00	375,982.29	533,042.19	560,215.00
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
Total 3426i · FUND 3426 CVSAN. Revenue *****	2,029,907.18	2,261,513.00	1,809,724.23	2,015,248.87	2,089,148.00

CROCKETT SANITARY DEPARTMENT
9-MONTH ACTUALS AND PRELIM BUDGET FY 2019/30 (3/12/19)

	<u>PY Actual</u>	<u>Budgeted</u>	<u>9-month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Draft Budget</u>
			<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
GENERAL FUND 3426 - Expense					
3426e · FUND 3426 CVSAN. Expense*****					
410 · COLLECTION SYSTEM *****			***** COLLECTION SYSTEM *****		
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. VEHICLE	393.23	600.00	1,669.95	1,869.95	1,000.00
410.30 · INSURANCE	30,445.43	31,359.00	32,198.27	32,328.27	35,561.00
410.50 · WEST COUNTY O&M (PS)	47,610.28	44,141.00	21,054.51	35,766.51	43,772.00
410.55 · PROF. SVCS. (Coll.)	10,618.25	12,000.00	5,882.00	6,692.00	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	59,687.31	77,387.31	84,513.00
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	2,596.67	1,500.00	785.54	2,542.21	2,500.00
Total 410.70 · MAINTENANCE	86,186.83	95,436.00	60,472.85	79,929.52	87,013.00
410.90 · UTILITIES					
90.1 · Electricity	30,219.13	30,429.00	19,810.13	29,395.13	30,701.00
90.2 · Water	610.69	1,000.00	502.41	834.41	851.00
Total 410.90 · UTILITIES	30,829.82	31,429.00	20,312.54	30,229.54	31,552.00
410.95 · OTHER OPERATING (Coll.)					
95.1 · Capital Repl. - Pump Station	10,546.65	32,100.00	0.00	8,300.00	30,300.00
95.2 · Other Operating Costs + HHW	3,566.48	3,680.00	1,006.29	2,186.29	3,500.00
Total 410.95 · OTHER OPERATING (Coll.)	14,113.13	35,780.00	1,006.29	10,486.29	33,800.00
Total 410 · COLLECTION SYSTEM *****	295,526.04	328,331.00	220,728.97	275,434.64	325,743.00
411 · TREATMENT PLANT *****			***** TREATMENT PLANT *****		
411.50 · C&H - JTP O&M	663,217.12	678,625.00	435,425.12	661,633.12	666,959.00
411.95 · CAPITAL REPLACEMENT (Treat)	37,506.68	11,893.00	14,660.46	16,660.46	11,893.00
Total 411 · TREATMENT PLANT *****	700,723.80	690,518.00	450,085.58	678,293.58	678,852.00
414 · ADMINISTRATIVE *****			***** ADMINSTRATIVE *****		
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	4,606.00	4,777.00	4,800.00
414.40 · OFFICE					
40.1 · Postal	1,299.92	1,406.00	1,489.46	1,569.46	1,400.00
40.2 · Supplies	1,920.96	2,011.00	1,228.52	1,908.52	1,972.00
40.3 · Miscellany	855.25	1,800.00	1,095.14	1,545.14	1,800.00
Total 414.40 · OFFICE	4,076.13	5,217.00	3,813.12	5,023.12	5,172.00
414.55 · PROF. SVCS. (Admin.)					
55.4 · Attorney	4,594.70	4,800.00	2,440.53	3,640.53	5,461.00
55.5 · Auditor	3,349.40	3,700.00	3,559.31	3,559.31	4,734.00
55.6 · Engineer / Consultants (non-Capl)	6,286.75	2,000.00	0.00	1,900.00	2,000.00
Total 414.55 · PROF. SVCS. (Admin.)	14,230.85	10,500.00	5,999.84	9,099.84	12,195.00
414.60 · PRINTING/PUBLISHING	779.91	1,400.00	1,557.24	1,957.24	1,500.00

CROCKETT SANITARY DEPARTMENT
9-MONTH ACTUALS AND PRELIM BUDGET FY 2019/30 (3/12/19)

	<u>PY Actual</u>	<u>Budgeted</u>	<u>9-month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Draft 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>
414.65 · RENTS&LEASES	2,400.00	2,400.00	2,400.00	2,400.00	3,000.00
414.80 · VEHICLE / TRAVEL REIMBURSE	482.82	685.00	510.51	730.51	700.00
414.90 · TELEPHONE / INTERNET / CELL	4,960.92	5,600.00	2,404.83	3,454.83	3,500.00
414.94 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	1,410.04	1,410.04	3,500.00
414.95 · OTHER ADMIN					
95.3 · County & State Charges	5,959.31	5,965.00	6,501.48	6,543.48	6,550.00
95.x · Recoverable exp. (excl. Payroll)	6,792.53	5,000.00	8,058.04	8,178.04	8,000.00
95.9 · Training and Conferences	821.44	1,500.00	421.39	1,221.39	1,500.00
95 · Other Misc.	293.39	1,000.00	3,019.15	3,139.15	1,000.00
Total 414.95 · OTHER ADMIN	13,866.67	13,465.00	18,000.06	19,082.06	17,050.00
Total 414 · ADMINISTRATIVE *****	45,561.63	45,563.00	41,752.87	48,985.87	51,417.00
Total 3426e · SUB-TOTAL O&M Expense*****	1,041,811.47	1,064,412.00	712,567.42	1,002,714.09	1,056,012.00
6560 · PAYROLL EXPENSES *****					
CVSan - O&M SALARY/BENEFITS					
General Manager / Dept. Manager	51,294.57	56,619.00	44,947.01	59,929.35	64,305.00
Asst. Department Manager	45,755.93	44,285.00	36,365.01	48,486.68	60,491.00
Assistant District Secretary	9,571.13	10,974.00	4,811.31	6,415.08	10,393.00
Other salaried employees	0.00	2,000.00	88.91	118.55	3,000.00
Total CVSan O&M SALARY/BENEFITS	106,621.63	113,878.00	86,212.24	114,949.65	138,189.00
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
Total Recoverable Payroll	46,090.33	36,929.00	0.00	0.00	0.00
Other Payroll Exp. (WC premium / credit adj.)	0.00	1,200.00	0.00	0.00	100.00
Total 6560 · PAYROLL O&M EXPENSES *****	152,711.96	152,007.00	86,212.24	114,949.65	138,289.00
Total O&M Expense	1,194,523.43	1,216,419.00	798,779.66	1,117,663.74	1,194,301.00
411.99 Other Non-Op Interfund trsfr to 3427	8,892.00	2,425.00	0.00	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 Refunds	2,400.00	3,400.00	1,000.00	2,000.00	3,000.00
Contingency Expense 10%		121,642.00			119,430.00
111 Capital Project Funding Allocation		917,627.00			393,260.00
<i>Actual spent on Capital Projects</i>	527,598.34		61,199.56	358,379.56	
411.98 Trnsfr to 3427 for 3rd clarifier capx reserve	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
TOTAL EXPENSE (w/ Capital Alloc. & Contingency)	1,768,842.57	2,261,513.00	860,979.22	1,512,468.30	1,718,075.00
NET BUDGET EXCESS or (DEFICIT)	261,064.61	0.00	948,745.01	502,780.57	371,073.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2019/20 PRELIM (3/12/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Estimated Yearly Totals</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****				
Opening Cash Balance	833,739.84	871,741.96	871,741.96	913,134.73
Interest (non-operating)	9,783.42	13,400.00	19,674.07	21,641.00
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	-88.00	-88.00
Transfer for Treatment Plant Cap Impr.	-12,618.30	-103,104.00	-12,618.30	-106,387.00
Interfund Transfers - to JTP CapX Reserves *	32,000.00	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	871,741.96	816,407.96	913,134.73	868,384.73

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

Opening Cash Balance	67,138.20	67,924.25	67,924.25	69,473.73
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	1,557.48	1,869.00
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-8.00	-8.00
Interfund Transfers	0.00	0.00	0.00	0.00
YEAR-END BALANCE	67,924.25	69,180.25	69,473.73	71,334.73

*** 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 Improvement Reserves barring another large identified project.

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2019/20 PRELIM (3/12/2019)**

	<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>
CAPITAL BUDGET DETAIL *****				
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	387,120.00	375,098.00	324,867.40	437,350.60
Loan Projects / Interest *	0.36	23,405.00	0.00	0.00
Pump Station	219,157.91	378,006.00	20,991.32	576,172.59
Treatment Plant	3,905.78	109,118.00	5,220.84	107,802.94
Clarifier Reserve to Fund 3427	0.00	32,000.00	32,000.00	0.00
Equipment	4,500.03	0.00	7,300.00	-2,799.97
Other	0.00	0.00	0.00	0.00
TOTAL	<u>614,684.08</u>	<u>917,627.00</u>	<u>390,379.56</u>	<u>1,118,526.16</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>
Capital Projects Cost Centers	-	+	<i>Contingency **</i>	=
Sewer Projects	437,350.60	759,132.00	10%	353,960.00
Pump Station	576,172.59	262,800.00	10%	0.00
Treatment Plant	107,802.94	106,387.00	10%	0.00
Clarifier Reserve *	0.00	32,000.00		32,000.00
Equipment	-2,799.97	4,500.00		7,300.00
Other	0.00	0.00		0.00
TOTAL	<u>1,118,526.16</u>	<u>1,164,819.00</u>		<u>393,260.00</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 *PRELIM (3/12/19)*

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
Planned projects funding	\$212,230.00	#3426
Prior uncompleted projects	\$391,500.00	Reserves
Emergency projects / unidentified	\$90,000.00	Reserves
TV inspection program	\$22,000.00	#3426
Flow metering	\$3,000.00	#3426
Staff salary & benefits	\$13,394.00	#3426
Capital project contracted oversight	\$27,008.00	#3426
TOTAL	<u>\$759,132.00</u>	

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

Capital Projects for FY 2019/20 *PRELIM (3/12/19)*

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
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 syste	\$2,800.00		
Loring Power Generator Package		\$9,500.00	
TOTAL	\$30,300.00	\$262,800.00	

TREATMENT PLANT

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

PORT COSTA SANITARY DEPARTMENT

of the Crockett Community Services District

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

TO: Port Costa Sanitary Commissioners
FROM: Department Manager *SB*
SUBJECT: 9-month Budget Report and preliminary FY 2019/20 Budget
DATE: March 13, 2019

The 9-month Port Costa Sanitary Department Budget Report details are incorporated within the attached draft Fiscal Year (FY) 19/20 budget. There does not appear the need to adopt a revised FY 18/19 budget for the Port Costa Sanitary Department.

HIGHLIGHTS

- Sewer Use Charge (SUC) income (#301.0) is the sole source of revenue in FY 19/20 minus a small amount from sewer permit fees. Expenditures will exceed revenue.
- Outfall diffuser repair placeholder of \$25K removed from Capital Replacement (#416.96).
- Professional septic tank inspection of \$35K added as a Capital Improvement Project study (#111.x); planning \$10K for Phase 1 in FY 18/19 and \$25K for Phase 2 in FY 19/20.
- Partial septic tank cleaning (#416.96) will occur annually as requested by operators while reserves are built to perform any repairs or replacement identified by professional inspection. \$20K remains budgeted for septic tank cleaning. If full septic tank cleaning is required additional funding, such as inter-department loan, will need to be secured.
- Payroll costs for Port Costa will increase in FY 19/20 as staff spends more time on Port Costa issues. Benefit expenses are planned to increase as the District is looking into adding health benefits for employees. The annual increase to the Port Costa Sanitary Department is anticipated to be \$2,200 for FY 19/20.
- Contingency Reserve has been increased from 5% to 10% to \$16,848 in FY 19/20.
- There is currently no Capital Project Reserve Fund. Any emergency capital projects will require identification of funding at time of the declaration of emergency.

SUMMARY

The attached budget report shows the Port Costa Sanitary Department continues to draw down its unallocated cash balance. Current revenue is enough to cover operating expenses and planned inspections. Raising the Sewer Use Charge in FY 19/20 would not provide sufficient revenue to address larger projects or major emergencies.

FY 2019-20 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 PRELIMINARY 3/13/2019

	<u>PY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2018-19 Est.</u>	<u>FY 2018-19</u>
	<u>Actual</u>	<u>Approved Budget</u>	<u>Year End</u>	<u>Prelim Budget</u>
Collection System				
Liability Insurance	\$ 3,325	\$ 3,425	\$ 3,723	\$ 3,946
Profess. Services.	\$ 0	\$ 500	\$ 1,000	\$ 1,000
Sewers Maint.	\$ 4,690	\$ 5,800	\$ 11,313	\$ 10,000
Other Operating	\$ 0	\$ 100	\$ 1,800	\$ 1,000
Permits & Fees	\$ 2,088	\$ 2,140	\$ 2,286	\$ 2,331
Total Collection System	\$ 10,103	\$ 11,965	\$ 20,122	\$ 18,277
Treatment Plant				
Generator fuel / oil	\$ 53	\$ 100	\$ 50	\$ 100
Property Insurance	\$ 812	\$ 852	\$ 974	\$ 935
Contract Operator	\$ 48,000	\$ 49,200	\$ 48,000	\$ 54,120
Chemicals	\$ 2,477	\$ 3,914	\$ 3,924	\$ 3,200
Hardware/Supplies & Misc.	\$ 680	\$ 800	\$ 487	\$ 800
Profess. Svcs. (Engineer, Lab, Technici	\$ 39,090	\$ 35,671	\$ 20,690	\$ 20,867
Electricity	\$ 3,265	\$ 2,954	\$ 2,977	\$ 3,121
Alarm system phone	\$ 1,150	\$ 1,580	\$ 1,300	\$ 1,580
Cap. Replacement	\$ 1,806	\$ 25,000	\$ 2,820	\$ 3,000
Operating fees/permits	\$ 4,238	\$ 4,289	\$ 4,564	\$ 4,401
Other Operating - septic cleaning	\$ 1,760	\$ 10,000	\$ 25,000	\$ 20,000
Total Treatment Plant	\$ 103,331	\$ 134,360	\$ 110,787	\$ 112,124
Adminstrative				
Elections	\$ 0	\$ 35	\$ 77	\$ 0
Crime Insurance	\$ 28	\$ 25	\$ 25	\$ 25
Memberships	\$ 2,392	\$ 2,435	\$ 2,432	\$ 2,480
Office / Postal	\$ 193	\$ 250	\$ 267	\$ 250
Profess. Svcs.(admin)	\$ 1,286	\$ 3,500	\$ 2,273	\$ 3,500
Printing/Publishing	\$ 1,393	\$ 1,535	\$ 1,502	\$ 1,547
Software Subscription	\$ 0	\$ 0	\$ 169	\$ 350
Vehicle/Travel/Meetings	\$ 26	\$ 50	\$ 80	\$ 100
Other	\$ 420	\$ 400	\$ 748	\$ 1,600
County Charges	\$ 557	\$ 575	\$ 644	\$ 660
Sub-Total Administrative	\$ 6,295	\$ 8,805	\$ 8,217	\$ 10,512
Salaries and Benefits (O&M)	\$ 16,429	\$ 19,890	\$ 23,096	\$ 27,566
Other Payroll Exp. (WC premiums etc.)	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 22,724	\$ 28,695	\$ 31,313	\$ 38,078
Total O&M Expenses	\$ 136,158	\$ 175,020	\$ 162,221	\$ 168,479
Non-Operational Expenses				
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	\$ 700	\$ 0
Fixed Assets and Other				
Capital Projects Allocation	\$ 0	\$ 4,100	\$ 13,800	\$ 58,000
Allocation to operating reserves	\$ 0	\$ 26,000	\$ 0	\$ 35,000
Contingency Reserve	\$ 0	\$ 13,248	\$ 0	\$ 16,848
Total Expenditures	\$ 235,628	\$ 321,952	\$ 278,189	\$ 327,493
TOTAL APPROPRIATIONS	\$ 235,628	\$ 321,952	\$ 278,189	\$ 327,493
TOTAL REVENUES				
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	\$ 1,400	\$ 0
Grants (non-op)	\$ 0	\$ 0	\$ 0	\$ 0

**PORT COSTA SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 19/20 (3/13/2019)**

Sewer Use Charge

\$1,973

GENERAL FUND 3425: REVENUE DETAIL

	PY Actual FY 17/18	Adopted FY 18/19	9 Month Actual FY 18/19	Estimated Total FY 18/19	Preliminary 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
SUB-TOTALS O&M	\$237,236.00	\$262,681.00	\$262,561.00	\$262,681.00	\$272,708.00
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	\$1,400.00	\$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
TOTAL REVENUE	\$237,236.00	\$262,681.00	\$263,891.15	\$265,112.00	\$272,708.00

FUND 3425 - BALANCE OVERVIEW

	PY ACTUAL FY 17/18	ADOPTED FY 18/19	ESTIMATED FY 18/19	DRAFT BUDGET FY 19/20	
Opening Cash Balance					
Septic Tank Replacement Reserve	\$ 6,820.15	\$ 16,820.15	\$ 16,820.15	\$ 3,820.15	
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	\$ 35,832.13	
TOTAL OPENING CASH BALANCE	\$ 104,028.10	\$ 105,637.88	\$ 105,637.88	\$ 92,561.03	
ESTIMATED REVENUE	\$237,236.00	\$262,681.00	\$ 265,112.00	\$ 272,708.00	
ESTIMATED O&M EXPENSES	\$ (136,156.36)	\$ (175,020.00)	\$ (162,221.21)	\$ (168,479.00)	
ESTIMATED CAP. PROJ. EXPENSES	\$ -	\$ (4,100.00)	\$ (13,800.00)	\$ (58,000.00)	
ESTIMATED LOAN PRINCIPAL	\$ (88,958.58)	\$ (89,931.00)	\$ (89,931.51)	\$ (36,474.00)	
ESTIMATED LOAN INTEREST	\$ (10,511.28)	\$ (13,653.00)	\$ (12,236.13)	\$ (12,692.00)	
Closing Fund Balance					
Operating Reserves Included in Balance					
Septic Tank Rehab/Replace Reserve	\$ 16,820.15	\$ 28,820.15	\$ 3,820.15	\$ 13,820.15	(\$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	\$ -	\$ 16,848.00	
Interfund G/L non-op adjustment	\$ -	\$ -	\$ -	\$ -	
Carry Over(unallocated)	\$ 42,871.48	\$ (12,142.02)	\$ 35,832.13	\$ 1,047.13	
TOTAL CLOSING FUND BALANCE	\$ 105,637.88	\$ 85,614.88	\$ 92,561.03	\$ 89,624.03	

*** 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 Refi)	\$313,437.15	\$277,963.36	\$36,474.15	\$241,489.21
Crockett Valona Sanitary (CCC Refi)	\$54,457.72	\$0.00	\$0.00	\$0.00
Crockett Valona Sanitary (Transfer)	\$24,233.49	\$24,233.49	\$0.00	\$24,233.49
Total Debt	\$392,128.36	\$302,196.85	\$36,474.15	\$265,722.70

**PORT COSTA SANITARY DEPARTMENT
PRELIMINARY BUDGET FY 19/20 (3/13/2019)**

GENERAL FUND 3425: EXPENDITURE DETAIL

	PY Actuals	Current Budget	9 Month Actual	Estimated	Preliminary Budget
	FY 17/18	FY 18/19	FY 18/19	FY 18/19	FY 19/20
415 · SEWAGE COLLECTION *****					
415.30 · INSURANCE - Liability	3,324.84	3,425.00	3,723.03	3,723.03	3,946.00
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	9,862.50	11,312.50	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
Total 415 · SEWAGE COLLECTION *****	10,102.84	11,965.00	18,671.53	20,121.53	18,277.00
416.25 · GASOLINE, OIL, FUEL	\$53.09	\$100.00	\$0.00	\$50.00	\$100.00
416.31 · INSURANCE - Property	\$811.79	\$852.00	\$974.35	\$974.35	\$935.00
416.51.1pc · Treatment Plant Operators	\$48,000.00	\$49,200.00	\$32,000.00	\$48,000.00	\$54,120.00
416.51.2pc · Chemicals	\$2,476.91	\$3,914.00	\$2,945.55	\$3,923.55	\$3,200.00
416.51.3pc · Hardware, Supplies, & Misc	\$679.59	\$800.00	\$289.20	\$487.20	\$800.00
416.56.2pc.3pc · Prof. Svcs. - Engineer	\$16,053.75	\$17,971.00	\$8,091.25	\$8,091.25	\$5,000.00
416.56.3pc · Prof. Svcs. -Technician	\$7,492.00	\$5,700.00	\$3,010.00	\$4,210.00	\$5,000.00
416.56.7pc · Prof. Svcs. - Lab Testing	\$15,299.50	\$12,000.00	\$5,189.00	\$8,389.00	\$10,667.00
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	\$2,235.94	\$2,976.94	\$3,121.00
416.91.6pc and 416.96.3 · Plant Alarm System	\$1,150.16	\$1,580.00	\$1,151.66	\$1,300.17	\$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	\$4,564.00	\$4,401.00
416.96 · OTHER OP (Treat) - Septic Cleaning	\$1,760.00	\$10,000.00	\$0.00	\$25,000.00	\$20,000.00
416.99 · ENFORCEMENT PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 416 · SEWAGE TREATMENT *****	103,330.69	134,360.00	62,856.26	110,786.77	112,124.00
417. ADMIN/GENERAL					
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	25.00	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	174.02	267.02	250.00
417.56 · PROF SVCS (Admin) Attorney/Auditor	1,285.92	3,500.00	1,492.80	2,272.80	3,500.00
417.61 · PRINTING/ PUBLISHING	1,393.35	1,535.00	1,370.70	1,502.30	1,547.00
417.70 · SOFTWARE SUBSCRIPTION	0.00	0.00	168.58	168.58	350.00
417.80 · VEHICLE / TRAVEL REIMBURSEMENT	25.69	50.00	67.84	80.35	100.00
417.96 · OTHER ADMIN. / RECOVERY	419.66	400.00	738.81	747.81	1,600.00
417.96.3pc · County Charges	557.02	575.00	643.71	643.71	660.00
Total 417 · ADMIN / GENERAL *****	6,293.90	8,805.00	7,160.64	8,216.75	10,512.00
6560 · PAYROLL EXPENSES *****					
6.1dMc · GM's O&M Wages	5,022.60	6,105.00	4,346.51	6,887.42	7,576.00
6.1ds · Secrtry. O&M Wages	315.55	392.00	276.35	451.07	496.00
6.1ds · Dept. Mgr's O&M Wages	9,398.07	11,387.00	8,453.96	13,253.12	14,579.00
11.1dMc · GM O&M Benefits GM	604.86	729.00	552.98	871.53	1,395.00
11.1ds · Secrtry. O&M Benefits	52.70	65.00	35.59	60.92	351.00
11.1as · Dept. Mgr's O&M Benefits	1,035.15	1,212.00	1,019.65	1,572.10	3,169.00
Total 6560 · PAYROLL EXPENSES *****	16,428.93	19,890.00	14,685.04	23,096.16	27,566.00
Total O&M Expense	136,156.36	175,020.00	103,373.47	162,221.21	168,479.00
Non-Op and Capitol Expenses					
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	0.00	13,800.00	58,000.00
419 · Non-Op Expense - Other	0.00	0.00	700.00	700.00	0.00
Operating Reserves - Budget Allocation					
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			16,848.00
TOTAL EXPENSES	\$235,626.22	\$321,952.00	\$206,241.11	\$278,888.85	\$327,493.00
Net Ordinary O&M Income	101,079.64	87,661.00	160,517.68	102,890.79	104,229.00
Net Include. Contingency, Capital, & Reserves	\$1,609.78	(59,271.00)	57,650.04	(13,776.85)	-\$54,785.00

Capital Projects for FY 2019/20

PRELIM (3/13/19)

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
TOTAL	\$20,000.00		
TREATMENT PLANT	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	
Septic Tank Inspection Phase 2		\$25,000.00	\$25,000.00
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
TOTAL	\$3,000	\$38,000.00	
EQUIPMENT		CAPITAL IMPROVEMENTS	
No tools or equipment planned		\$0.00	
TOTAL		\$0.00	
			\$49,500.00

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 RECREATION DEPARTMENT

of the Crockett Community Services District

850 Pomona Avenue - Crockett, CA 94525


Telephone (510) 787-2414

Fax (510) 787-3049

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

website: www.town.crockett.ca.us

TO: Recreation Budget & Finance Committee / Recreation Commission

FROM: General Manager 

SUBJECT: 9-month Budget Report and prelim FY 2019/20 Budget for General Fund 3241

DATE: March 18, 2019

The 9-month Recreation Budget Report details are incorporated within the attached preliminary 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 excess revenue will roll over to the following year to the respective Capital Fund and O&M General Fund.

The Recreation Budget & Finance Committee is asked to review the details for each cost center and give staff direction. Any recommended changes will be brought before the Recreation Commission and could be included in the final budget to be presented in June.

COMMUNITY CENTER:

- 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 may be available for the Recreation Department Community Center cost center in the amount of \$20K.
- The LED lighting capital improvement project in auditorium is not going to be pursued. Upgrading to new LED bulbs and installation of appropriate LED dimmer switches has provided enough light in the auditorium that the larger LED lighting project is not needed.
- Payroll costs for the Community Center include a placeholder for health benefits anticipated to be offered to year-round employees in FY 19/20.

AQUATIC:

- Payroll will continue to be the largest expense to operate the pool. Pressure is mounting to raise hourly wages to complete with nearby communities and businesses. Staff will have a better understanding mid-April after job fair and employment outreach is completed.
- The aquatics center will receive a larger share of the Recreation tax revenue to address increased operating costs.
- Re-roofing the aquatics center building has been added to the preliminary budget.

PARKS:

- Resurfacing the tennis courts for \$65K has been added as a Capital Project in FY 19/20.
- Landscaping and water expenses for Memorial Hall Park are now included under the Parks cost center. Return-to-Source funding that used to go toward the Maintenance Department Memorial Hall now remains with the Recreation Department for use on landscaping and maintenance of the grounds around the Legion Hall.

ADMINISTRATIVE:

- No significant changes from the draft budget for this cost center.

POLICE LIAISON:

- Parking revenue has increased in recent months as the Sheriff's Department has been spending more time in Crockett pursuing citizen complaints and working with Code Enforcement which has resulting in more parking tickets being written. Expenses are still expected to exceed revenue for both FY 18/19 and FY 19/20. The balance in the Law Enforcement Fund is forecast to be \$6,680 as of June 30, 2020.

SUMMARY

Total expenses budgeted will exceed revenue in FY 19/20. Both the Capital Reserve Fund and O&M General Fund balances will be drawn down. The total Recreation Fund 3241 balance ending June 30, 2020 is anticipated to be \$414,924. Having sufficient funds in the O&M General Fund helps guarantee that unforeseen capital replacements or decrease in revenue will not affect the quality of services provided to the public.

FY 2019-20 CROCKETT RECREATION DEPARTMENT PRELIM BUDGET (3/18/19) - FUND 3241

	PY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Year-End Estimated	FY 2019-20 Prelim Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 1,629	\$ 2,100	\$ 2,587	\$ 2,500
Telephone / Internet / Software Subscriptions	\$ 4,708	\$ 5,000	\$ 5,487	\$ 5,550
Insurance	\$ 13,487	\$ 13,976	\$ 14,966	\$ 16,151
Elections	\$ 0	\$ 220	\$ 1,128	\$ 0
Maintenance	\$ 83,239	\$ 89,249	\$ 98,227	\$ 96,870
Memberships	\$ 412	\$ 420	\$ 235	\$ 240
Program Supplies	\$ 5,617	\$ 6,050	\$ 10,290	\$ 8,900
Other Operating	\$ 83,302	\$ 80,877	\$ 81,152	\$ 96,677
Office	\$ 4,653	\$ 5,881	\$ 6,379	\$ 6,410
Professional Services	\$ 16,599	\$ 10,660	\$ 12,054	\$ 15,691
Advertising	\$ 721	\$ 880	\$ 891	\$ 1,000
Training & Certification	\$ 1,853	\$ 3,900	\$ 4,786	\$ 5,400
Cost of Goods Sold	\$ 5,677	\$ 6,314	\$ 5,744	\$ 6,072
Vehicle Travel Reimbursement	\$ 2,200	\$ 2,200	\$ 2,625	\$ 2,780
Utilities	\$ 50,587	\$ 49,525	\$ 53,351	\$ 52,610
County Charges	\$ 5,478	\$ 5,860	\$ 5,630	\$ 5,790
Salaries and Benefits	\$ 210,038	\$ 208,508	\$ 206,107	\$ 238,053
Total O&M Expenses	\$ 490,200	\$ 491,620	\$ 511,639	\$ 560,694
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 50,060	\$ 74,000	\$ 11,472	\$ 230,000
Total Fixed Assets	\$ 50,060	\$ 74,000	11,472	230,000
Contingency Reserve *	\$ 0	\$ 49,163	0	\$ 56,044
Non-Operating expense / interfund trsfrs	\$ 9,042	\$ 3,600	\$ 17,455	\$ 0
Interfund G/L operating adjust.	3,767		\$ 0	
Total Expenditures	\$ 553,069	\$ 618,383	\$ 540,566	\$ 846,737
<i>Adopted 6-27-18 total *</i>	\$	\$		
TOTAL APPROPRIATIONS	\$	\$ 618,383	\$	\$ 846,737
TOTAL REVENUES **	\$ 576,951	\$ 618,383	\$ 530,522	\$ 770,065
Operating Revenue	\$ 328,224	\$ 321,096	\$ 272,274	\$ 296,522
Cost recovery	\$ 16,911	\$ 18,518	\$ 4,304	\$ 3,325
Community Center income	\$ 220,171	\$ 216,660	\$ 181,443	\$ 204,526
Aquatics Center income	\$ 86,573	\$ 81,460	\$ 79,236	\$ 84,614
Other income (park, keys, fines, etc.)	\$ 3,670	\$ 3,358	\$ 5,837	\$ 3,057
Donations (other)	\$ 899	\$ 1,100	\$ 1,454	\$ 1,000
Non-Operating Revenue	\$ 248,727	\$ 297,287	\$ 258,248	\$ 473,543
Property Tax trsf from 3240	\$ 49,000	\$ 50,555	\$ 56,030	\$ 80,512
Recreation Tax	\$ 136,180	\$ 136,400	\$ 136,180	\$ 136,620
Interest (non-op)	\$ 4,148	\$ 4,950	\$ 9,145	\$ 10,059
Return-to-Source Co-gen grant	\$ 42,695	\$ 40,082	\$ 41,889	\$ 43,852
Other non-profit grants	\$ 5,122	\$ 60,000	\$ 6,000	\$ 199,500
Non-operating income	\$ 11,582	\$ 5,300	\$ 9,004	\$ 3,000

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
PRELIM (3/18/19) RECREATION BUDGET FY 2019/20

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Prelim Budget</u>	
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	
REC FUND 3241: BUDGET DETAIL ***					Opening
					Balance
Opening Cash Balance in Fund 3241					FY 20/21
Opening Damage Deposit Balance	24,679.32	16,502.32	16,502.32	8,247.32	3,992.32
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	82,126.85	45,626.85
Opening Cap / Restricted Donations	3,276.21	3,438.50	3,438.50	3,600.79	3,900.79
Opening Law Enforcement Funds	9,106.67	9,255.39	9,255.39	7,817.91	6,680.41
Opening O&M General Funds *	254,667.87	332,926.84	332,926.84	344,022.50	309,193.25
TOTAL OPENING CASH BALANCE	<u>476,370.33</u>	<u>501,252.42</u>	<u>501,252.42</u>	<u>491,345.89</u>	<u>414,924.14</u>
ESTIMATED REVENUES					
Community Center	301,903.10	322,823.00	250,811.29	265,720.00	
Aquatics Center	151,380.38	160,997.00	147,878.07	237,184.00	
Parks, Bocce, Tennis Courts	50,621.90	59,996.00	59,071.71	187,546.00	
Administrative	72,452.29	72,609.00	71,038.51	77,958.00	
Police Liaison	1,593.49	1,958.00	1,722.16	1,657.50	
TOTAL REVENUES	<u>577,951.16</u>	<u>618,383.00</u>	<u>530,521.74</u>	<u>770,065.49</u>	
<i>Adopted 6-23-16 total</i>					
ESTIMATED O&M OUTLAY EXPENSE					
Community Center	240,048.25	238,930.00	238,043.01	259,559.59	
Aquatics Center	137,707.11	141,815.00	147,649.19	166,993.00	
Parks, Bocce, Tennis Courts	42,604.26	46,360.00	53,726.84	60,479.00	
Administrative	68,395.63	62,735.00	68,922.58	70,871.00	
Police Liaison	1,444.77	1,780.00	3,159.64	2,541.00	
SUB -TOTAL O&M EXPENSE	<u>490,200.02</u>	<u>491,620.00</u>	<u>511,501.26</u>	<u>560,443.59</u>	
Contingency	0.00	49,163.00	0.00	56,043.66	
Non-operating expense	9,041.99	3,600.00	17,455.01	0.00	
ESTIMATED CAPITAL OUTLAY EXPENSE					
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	11,472.00	150,000.00	
Police Liaison	0.00	0.00	0.00	0.00	
Interfund G/L operating adjust.	3,766.82	0.00		0.00	
TOTAL EXPENSE	<u>553,069.07</u>	<u>618,383.00</u>	<u>540,428.27</u>	<u>846,487.25</u>	
<i>Adopted 6-27-18 total</i>					
CLOSING BALANCE - FUND 3241 ***	<u>501,252.42</u>	<u>501,252.42</u>	<u>491,345.89</u>	<u>414,924.14</u>	
Prop. Taxes Held in 3240 as of June 30	13,122.41	10,000.00	10,000.00	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
9-MONTH and PRELIM (3/18/2019) FY 2019/2020

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery - C/D and other	16,866.34	18,243.00	1,520.82	3,120.82	3,000.00
4200 · Community Center Rentals	163,658.00	159,000.00	84,581.00	128,385.00	150,021.00
4201 · Center rents - senior nutrition	5,200.00	4,800.00	2,400.00	4,000.00	4,800.00
4202 · Center rents - outside classes	1,320.00	1,200.00	1,080.00	1,380.00	1,200.00
4203 · Center - clean/damage DEPOSITS	32,998.00	36,000.00	27,095.00	36,095.00	34,545.00
4750 · Security services *	10,213.00	8,960.00	4,536.00	7,043.00	8,960.00
4780 · Cleaning services *	4,592.00	4,200.00	2,688.00	3,738.00	4,000.00
4870 & 4880 · Center programs & other s	2,190.27	2,500.00	801.60	801.60	1,000.00
4885 · Donations (operations)	150.00	300.00	1,198.89	1,298.89	300.00
4886 · Donations (restricted)	1,261.37	800.00	535.75	3,472.46	800.00
Total 4000 · OPERATING REVENUE	238,448.98	236,003.00	126,437.06	189,334.77	208,626.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	0.00	0.00	0.00	0.00	20,000.00
4802 · Recreation tax	27,469.00	12,579.00	12,579.00	32,579.00	15,307.00
4803 · Investment interest	2,547.70	3,200.00	4,691.91	6,919.41	7,611.00
4850 · Cost Recovery (Non-op)	740.53	600.00	152.91	302.91	500.00
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
Total 4800 · NON-OPERATING REVENUE	63,454.12	86,820.00	33,099.02	61,476.52	57,094.00
Total 3241i · FUND 3241 REC. Income*****	301,903.10	322,823.00	159,536.08	250,811.29	265,720.00
Total Income	301,903.10	322,823.00	159,536.08	250,811.29	265,720.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	284.94	600.00	413.02	413.02	500.00
5060 · TELEPHONE / INTERNET	2,925.69	3,000.00	2,187.74	2,982.74	2,800.00
5070 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	137.44	137.44	250.00
5100 · INSURANCE					
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
Total 5100 · INSURANCE	5,033.11	5,176.00	5,556.45	5,556.45	6,138.00
5130 · MAINTENANCE					
5131 · Building maint. supplies	953.43	1,231.00	843.23	1,152.23	1,084.00
5132 · Building maint. services	4,757.14	4,898.00	3,780.69	5,010.69	5,030.00
5133 · Bldg. repair supplies & hdwe	1,245.35	1,569.00	1,451.58	1,856.58	1,597.00
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	4,381.30	5,854.30	5,884.00
5136 · Janitorial services	18,819.00	18,211.00	14,345.58	19,295.58	19,629.00

CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
9-MONTH and PRELIM (3/18/2019) FY 2019/2020

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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>
5140 & 5141 · Landscp Supp. & Services	10,475.30	12,868.00	10,210.77	13,375.77	12,283.00
Total 5130 · MAINTENANCE	43,358.18	46,602.00	40,674.74	52,206.74	49,214.00
5150 · MEMBERSHIPS	221.09	220.00	235.00	235.00	240.00
5160 · PROGRAM SUPPLIES					
5160.2 · Xmas program (restricted)	810.00	800.00	1,363.73	1,363.73	800.00
5160.9 · Summer Concert & other	3,923.03	4,250.00	4,614.36	7,834.36	7,000.00
Total 5160 · PROGRAM SUPPLIES	4,733.03	5,050.00	5,978.09	9,198.09	7,800.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	16,941.36	12,100.00	6,171.70	11,071.70	13,100.00
5165.61 · Comm. center Rental refunds	1,735.00	1,400.00	260.50	260.50	1,400.00
5165.62 · Comm. center Deposit transfer	5,806.00	7,600.00	1,429.00	2,629.00	2,800.00
5165.63 · Comm. center Deposit refunds	35,369.00	34,000.00	31,221.00	41,721.00	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	353.58	551.58	800.00
5165.9e · Other Operating Costs	1,238.27	1,000.00	1,265.79	1,517.79	1,500.00
Total 5165 · OTHER OPERATING	64,660.71	59,700.00	43,413.62	60,463.62	58,400.00
5170 · OFFICE					
5171 · Postal	28.15	380.00	308.71	341.71	380.00
5172 · Supplies	1,102.97	1,000.00	613.80	853.80	1,000.00
5173 · Furnishings& Equipment	217.48	1,000.00	320.07	560.07	750.00
5174 · Visa transaction fees	1,009.30	1,100.00	829.08	1,126.08	1,200.00
Total 5170 · OFFICE	2,357.90	3,480.00	2,071.66	2,881.66	3,330.00
5183 · PROF. SVCS. - Security Guards	11,562.48	7,860.00	7,678.10	9,778.10	10,670.60
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	593.42	818.42	900.00
5260 · UTILITIES					
5261 · Electricity	12,118.16	11,397.00	7,521.44	10,421.44	11,495.00
5262 · Natural gas	2,468.40	2,470.00	1,888.94	2,448.94	2,459.00
5263 · Water	3,740.53	4,196.00	1,200.47	2,600.47	3,171.00
Total 5260 · UTILITIES	18,327.09	18,063.00	10,610.85	15,470.85	17,125.00
5340 · COUNTY CHARGES	1,143.14	1,440.00	982.00	1,107.00	1,200.00
Total 3241e · FUND 3241 REC. Expense*****	155,969.44	152,971.00	121,286.09	162,003.09	159,717.60
6560 · PAYROLL EXPENSES *****	84,078.81	85,959.00	54,538.92	76,039.92	99,842.00
Total O&M Expense	240,048.25	238,930.00	175,825.01	238,043.01	259,559.59
Contingency Expense (10%)*		23,893.00			25,955.66
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
TOTAL EXPENSE *	281,045.52	322,823.00	190,580.02	252,798.02	285,515.25
Net Ordinary O&M Increase/Decrease	57,931.40	29,793.00	-21,023.13	8,034.08	4,160.41
Net Including Contingency & Cap. Income/Exp.	20,857.58	0.00	-31,043.94	-1,986.73	-19,795.25
Net Income	38,877.30	0.00	-31,043.94	-1,986.73	-19,795.25

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	15.09	100.00	0.00	24.00	100.00
4205 · Aquatics rents	18,705.00	20,000.00	11,563.00	18,364.00	20,000.00
4206 · Concessions	9,394.20	9,406.00	4,811.90	8,611.90	9,003.00
4860 · Swim admission fees	30,633.50	27,842.00	13,912.00	25,412.00	28,310.00
4861 · Aquatics passes / cards	9,548.00	9,762.00	803.00	9,729.00	9,679.00
4874 · Aquatics programs	530.00	250.00	0.00	250.00	250.00
4876 · Swim lessons	17,603.00	14,000.00	6,741.00	16,741.00	17,172.00
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
Total 4000· OPERATING REVENUE	87,337.61	82,260.00	38,114.45	79,415.45	85,314.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	40,833.00	62,246.00	62,246.00	51,746.00	73,246.00
4803 · Investment interest	1,600.00	1,750.00	1,435.62	2,225.62	2,448.00
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. (restrictc	0.00	0.00	0.00	0.00	67,500.00
Total 4800· NON-OPERATING REVENUE	64,042.77	78,737.00	78,022.62	68,462.62	151,870.00
Total 3241i · FUND 3241 REC. Income****	151,380.38	160,997.00	116,137.07	147,878.07	237,184.00
Total Income	151,380.38	160,997.00	116,137.07	147,878.07	237,184.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	1,344.09	1,500.00	1,273.86	2,173.86	2,000.00
5060 · TELEPHONE / INTERNET	1,782.60	2,000.00	1,453.13	1,954.13	2,000.00
5100 · INSURANCE					
5101c · Property insurance	275.02	320.00	275.14	275.14	357.00
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
Total 5100 · INSURANCE	4,404.92	4,555.00	4,743.12	4,850.12	5,203.00
5130 · MAINTENANCE					
5131 & 5133 · Bldg. repair supplies	1,324.73	1,312.00	398.38	416.38	870.00
5132 & 5134 · Bldg. repair services	40.18	115.00	691.10	1,000.10	520.00
5135 · Janitorial supplies	890.24	836.00	577.99	728.99	809.00
5136 · Janitorial services	0.00	400.00	172.95	172.95	150.00
5140 5141 5142 · Landscape & light	47.69	100.00	0.00	0.00	100.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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	7,462.15	10,962.15	11,320.00
5146 · Pool maint. supplies	2,217.49	4,100.00	2,925.28	3,825.28	4,100.00
5147 & 5148 · Pool maint. services	2,524.75	3,182.00	221.31	1,221.31	1,929.00
Total 5130 · MAINTENANCE	18,064.31	22,267.00	12,449.16	18,327.16	19,798.00
5150 · MEMBERSHIPS	171.08	200.00	0.00	0.00	0.00
5160.6 · PROGRAM SUPPLIES	883.97	1,000.00	1,091.99	1,091.99	1,100.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	11,385.33	8,500.00	987.58	8,487.58	21,000.00
5165.7 · Security / CCTV monitoring	2,132.34	2,700.00	2,268.05	2,368.05	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	166.13	508.13	1,527.00
Total 5165 · OTHER OPERATING	16,450.81	12,552.00	3,421.76	11,363.76	25,227.00
5170 5172 5173 · OFFICE SUPPLIES EC	1,153.05	1,076.00	1,104.97	1,506.97	1,330.00
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	2,025.00	4,480.00	4,500.00
5240 · COST OF GOODS SOLD					
5241 · Food concession supplies	5,544.91	6,114.00	4,120.06	5,520.06	5,852.00
5242 · Promotional goods	132.21	200.00	73.55	223.55	220.00
Total 5240 · COST OF GOODS SOLD	5,677.12	6,314.00	4,193.61	5,743.61	6,072.00
5250 · VEHIC./TRAVEL REIMBURSMNT	1,263.26	1,400.00	1,091.90	1,391.90	1,400.00
5260 · UTILITIES					
5261 · Electricity	16,356.74	15,935.00	11,578.84	15,678.84	16,018.00
5262 · Natural gas	7,660.74	8,011.00	7,364.74	11,664.74	9,838.00
5263 · Water	1,865.38	1,756.00	4,389.00	4,749.00	3,307.00
Total 5260 · UTILITIES	25,882.86	25,702.00	23,332.58	32,092.58	29,163.00
5340 · COUNTY CHARGES	2,671.00	2,737.00	1,631.00	2,683.00	2,730.00
Total 3241e · FUND 3241 REC. Expense**	82,810.91	84,853.00	58,350.28	88,337.28	101,323.00
Total 6560 · PAYROLL EXPENSES *****	54,896.20	56,962.00	47,211.91	59,311.91	65,670.00
Total O&M Expense	137,707.11	141,815.00	105,562.19	147,649.19	166,993.00
Contingency Expense (10%)*		14,182.00			16,699.00
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
TOTAL EXPENSE *	144,569.68	160,997.00	105,562.19	147,649.19	263,692.00
Net Ordinary O&M Increase/Decrease	13,673.27	19,182.00	10,574.88	228.88	2,691.00
Net Including Contingncy & Cap. Inc./Expense	6,810.70	0.00	10,574.88	228.88	-26,508.00
Net Income	6,810.70	-9,079.00	10,574.88	228.88	-26,508.00

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	0.00	100.00	1,106.71	1,126.71	150.00
4879 · Tennis/restroom keys	815.00	600.00	194.00	642.00	600.00
4885 · Donations (operations)	0.00	100.00	0.00	0.00	100.00
Total 4000 · OPERATING REVENUE	815.00	800.00	1,300.71	1,768.71	850.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	48,685.00	43,196.00	43,196.00	40,696.00	30,696.00
4891.1 · Grants - RTS	0.00	16,000.00	16,607.00	16,607.00	30,000.00
4891.3 · Grants: Capital Impr. (restricted)	1,000.00	0.00	0.00	0.00	126,000.00
4899 · Other Non-Operating	121.90	0.00	0.00	0.00	0.00
Total 4800 · NON-OPERATING REVENUE	49,806.90	59,196.00	59,803.00	57,303.00	186,696.00
Total 3241i · FUND 3241 REC. Income*****	50,621.90	59,996.00	61,103.71	59,071.71	187,546.00
Total Income	50,621.90	59,996.00	61,103.71	59,071.71	187,546.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	25.00	100.00	91.71	91.71	119.00
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	4,522.19	4,783.19	1,000.00
5135-5136 · Janitorial supplies & services	537.33	1,084.00	47.17	647.17	756.00
5140-5141 · Landscape suppl. & services	20,492.96	17,909.00	17,750.61	21,910.61	25,802.00
5142-5144 · Lighting and tennis supplies	290.79	200.00	312.12	352.12	300.00
Total 5130 · MAINTENANCE	21,816.25	20,380.00	22,632.09	27,693.09	27,858.00
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	239.80	7,000.00	480.26	6,780.26	12,000.00
5060 / 5165.9 · Recoverable / Other costs	656.71	200.00	1,116.25	1,116.25	200.00
Total 5165 · OTHER OPERATING	896.51	7,200.00	1,596.51	7,896.51	12,200.00
5180 · PROF. SVCS. (Safety Inspection)	720.00	0.00	0.00	0.00	720.00
5260 · UTILITIES -WATER	6,376.74	5,760.00	4,792.36	5,787.36	6,322.00
Total 3241e · FUND 3241 REC. Expense*****	33,858.38	37,585.00	33,580.65	45,936.65	51,910.00
6560 · PAYROLL EXPENSES *****	8,745.88	8,775.00	5,870.19	7,790.19	8,569.00
Total O&M Expense	42,604.26	46,360.00	39,450.84	53,726.84	60,479.00
Contingency Expense (10%) *	0.00	4,636.00	0.00	0.00	6,048.00
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	0.00	11,472.00	150,000.00
TOTAL EXPENSE *	49,738.64	59,996.00	39,572.74	65,198.84	216,527.00
Net Ordinary O&M Increase/Decrease	8,017.64	13,636.00	21,652.87	5,344.87	127,067.00
Net Including Contingency & Cap. Income/Expense:	883.26	0.00	21,530.97	-6,127.13	-28,981.00
Net Income	883.26	0.00	21,530.97	-6,127.13	-28,981.00

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim 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>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	29.38	75.00	8.51	32.51	75.00
Total 4000 · OPERATING REVENUE	29.38	75.00	8.51	32.51	75.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	49,000.00	50,555.00	30,000.00	56,030.00	60,512.00
4802 · Recreation tax	19,193.00	18,379.00	18,159.00	11,159.00	17,371.00
4899 · Non-Op Income / passthrough	4,229.91	3,600.00	3,817.00	3,817.00	0.00
Total 4800 · NON-OPERATING REVENUE	72,422.91	72,534.00	51,976.00	71,006.00	77,883.00
Total 3241i · FUND 3241 REC. Income*****	72,452.29	72,609.00	51,984.51	71,038.51	77,958.00
Total Income	72,452.29	72,609.00	51,984.51	71,038.51	77,958.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5120 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	412.32	412.32	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	668.45	698.45	700.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	677.53	800.00	709.96	919.96	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	2,996.50	2,800.00	1,975.78	2,275.78	4,300.00
5230 · TRAINING & CERTIFICATION	550.16	400.00	105.56	305.56	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	295.45	300.00	306.69	414.69	480.00
5340 · COUNTY CHARGES	1,664.31	1,683.00	1,840.37	1,840.37	1,860.00
Total 3241e · FUND 3241 REC. Expense*****	7,497.55	7,603.00	7,147.55	7,995.55	9,140.00
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	33,388.69	34,429.00	26,502.71	35,502.71	36,568.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	2,670.84	2,959.00	1,355.16	1,925.16	2,118.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	24,633.86	17,430.00	17,228.79	22,978.79	22,473.00
5011.5 · ASST. MGR- Wage/Benefits	204.69	239.00	400.37	520.37	572.00
6560 · PAYROLL - Other (WC Premium etc.)	0.00	75.00	0.00	0.00	0.00
Total 6560 · PAYROLL EXPENSES *****	60,898.08	55,132.00	45,487.03	60,927.03	61,731.00
Total O&M Expense	68,395.63	62,735.00	52,634.58	68,922.58	70,871.00
Contingency Expense (10%)*		6,274.00			7,087.00
5400 · Non-Operating Expense / Passthrough	4,229.91	3,600.00	0.00	2,700.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE *	72,625.54	72,609.00	52,634.58	71,622.58	77,958.00
Net Ordinary Income	-173.25	0.00	-650.07	-584.07	0.00
Net Income	-173.25	0.00	-650.07	-584.07	0.00

**CROCKETT RECREATION DEPARTMENT - POLICE DETAIL
9-MONTH ACTUAL and PRELIM BUDGET (3/18/19) FY 2019/20**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</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>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Total 3241i · FUND 3241 REC. Income*****	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Total Income	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Expense					
3241e · FUND 3241 REC. Expense*****					
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	0.00	0.00	0.00	0.00	0.00
5165.9 · Recoverable costs	0.00	0.00	0.00	0.00	0.00
5165.9e · Other Op Costs / LE Fees	0.00	25.00	709.85	729.85	150.00
Total 5165 · OTHER OPERATING	0.00	25.00	709.85	729.85	150.00
5171/5172 · OFFICE POSTAL/SUPPLIES	25.79	75.00	371.19	392.19	150.00
Total 3241e · FUND 3241 REC. Expense*****	25.79	100.00	1,081.04	1,122.04	300.00
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,418.98	1,680.00	1,725.60	2,037.60	2,241.00
Total 6560 · PAYROLL EXPENSES *****	1,418.98	1,680.00	1,725.60	2,037.60	2,241.00
Total O&M Expense	1,444.77	1,780.00	2,806.64	3,159.64	2,541.00
Contingency 10%	0.00	178.00	0.00	0.00	254.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	1,444.77	1,958.00	2,806.64	3,159.64	2,795.00
Net Including Capital Income/Expenses	148.72	0.00	-1,553.48	-1,437.48	-1,137.51
Net Income	148.72	0.00	-1,553.48	-1,437.48	-1,137.51

CAPITAL PROJECTS PRELIM (3/18/2019) FY 19/20

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX FUNDED
COMMUNITY CENTER						
Repair bar floor		\$3,000.00			\$3,000	
Repair kitchen 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 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	\$21,000.00				
 PARK, TENNIS, BOCCE						
Resurface Tennis Courts	\$65,000.00		\$58,500		\$6,500	
Retaining Wall (Pomona)	\$30,000.00		\$27,000		\$3,000	
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500	
Park Improvements	\$10,000.00			\$10,000		
Replant Park Lawn				\$10,000		
Paver repair (resetting)		\$10,000.00		\$10,000		
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$150,000.00	\$12,000.00				
 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		
		SUB-TOTALS:	\$193,500	\$43,852	\$52,100	\$0
 ** Est. RTS funding in FY 19/20 is \$43,888			TOTAL:	\$289,452		

CROCKETT MAINTENANCE DEPARTMENT

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525


Telephone (510) 787-2992

Fax (510) 787-2459

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

website: www.town.crockett.ca.us

TO: Budget & Finance Committee / District Board of Directors

FROM: General Manager 

SUBJECT: 9-month FY 2018/19 Budget Report and Prelim FY 2019/2020 Budget

DATE: March 18, 2019

The Crockett Community Services District Board (CSD) is responsible for reviewing the Maintenance Department budget each year.

The Maintenance Department Budget is separated into three cost centers; Memorial Hall, Bridgehead/Landscaping, and Plaza/Street Lighting/Fence. The department is running a deficit and borrowing from the dedicated Walk of Honor reserve fund to pay expenses. Return-to-Source (RTS) grant funding was recently deposited. No substantial additional revenue other than 4th FY quarter interest and outstanding \$1,000 reimbursement for dog park related expenses is expected.

HIGHLIGHTS

- Memorial Hall Park landscaping is now being handled by the Recreation Department using funds from the Recreation cost center and RTS funding has been reduced accordingly. The Crockett Sanitary Department will still contribute a share of their RTS funding to cover administrative costs.
- Professional Engineering Services expenses for the Memorial Hall project continue to be billed for work by consultants PRA Group. As development of alternatives continue staff is anticipating additional charges through 2019. Costs not directly related to a pending construction project must be treated as an investigative operating expense.
- Liability insurance premium invoice for the Maintenance Department was reviewed and it was calculated correctly. As the formula to allocate insurance is based on prior year actual O&M expenses, and there was less Maintenance expenses compared to other departments, the shares for liability insurance for all Maintenance Department cost centers were lower.

SUMMARY

Operation and Maintenance expense has already exceeded the budgeted allocation for this fiscal year and is forecast to end the fiscal year 80% over budget. This does not include the Non-Operating cost recovery or capital expenditures. Operating revenue is only 72% of budget. 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 shrink.

FY 19/20 MAINTENANCE DEPARTMENT PRELIM BUDGET (3/20/2019) - FUND 3242

	<u>FY 2017-18</u> <u>Actual</u>	<u>FY 2018-19</u> <u>Adopted</u>	<u>FY 2018-19</u> <u>9-Month</u>	<u>FY 2018-19 Est.</u> <u>Year-End</u>	<u>FY 2019-20</u> <u>Prelim Budget</u>
EXPENSES					
Memorial Hall					
Insurance - Property & Liability	\$ 89	\$ 93	\$ 88	\$ 88	\$ 94.00
Maintenance - building & landscaping	\$ 3,600	\$ 3,900	\$ 2,458	\$ 2,533	\$ 300.00
Capital Replacement - O&M	\$ -	\$ 200	\$ 352	\$ 352	\$ 350.00
Utilities - electricity	\$ 272	\$ 492	\$ 194	\$ 194	\$ 252.00
Payroll Expenses and volunteer WC	\$ 1,769	\$ 1,443	\$ 2,221	\$ 2,741	\$ 2,368.00
Programs - events	\$ -	\$ -	\$ 1,270	\$ 1,270	\$ 1,000.00
Prof. Svcs.- Engineer, Attorney, Audit	\$ 26	\$ 250	\$ 4,342	\$ 5,442	\$ 5,000.00
All Other- Office and other op	\$ 167	\$ 200	\$ 29	\$ 60	\$ 100.00
Total Memorial Hall O&M	\$ 5,921	\$ 6,578.00	\$ 10,954	\$ 12,680	\$ 9,464.00
Bridgehead / Landscaping					
Insurance - Liability	\$ 88	\$ 90	\$ 19	\$ 19	\$ 20.00
Maintenance	\$ 86	\$ 100	\$ 8	\$ 58	\$ 100.00
Payroll Expenses and volunteer WC	\$ 415	\$ 800	\$ 774	\$ 989	\$ 1,000.00
All Other - Office, Auditor, etc.	\$ -	\$ 30	\$ 160	\$ 165	\$ 170.00
Total Bridgehead O&M	\$ 588	\$ 1,020.00	\$ 961	\$ 1,231	\$ 1,290.00
Plaza / Street Lighting / Fence					
Insurance - Property/Liability	\$ 374	\$ 392	\$ 512	\$ 512	\$ 548.00
Payroll Expenses	\$ 122	\$ 120	\$ 248	\$ 288	\$ 275.00
All Other - Maint., Office, Auditor, etc	\$ -	\$ 50	\$ -	\$ 10	\$ 50.00
Total Plaza / Streetlight / Fence O&M	\$ 497	\$ 562.00	\$ 759	\$ 809	\$ 873.00
Port Costa Light. & Landscap. (PCAC)	\$ 30	\$ -	\$ -	\$ -	\$ -
Sub-Total O&M Expense	\$ 8,997	\$ 8,160.00	\$ 12,674	\$ 14,721	\$ 11,627.00
Fixed Assets - Capital Expense					
Memorial Hall	\$ 55,309	\$ 600,000.00	\$ 7,638	\$ 7,638	\$ 300,000.00
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fixed Assets	\$ 55,309	\$ 600,000.00	\$ 7,638	\$ 7,638	\$ 300,000.00
Contingency Reserve	\$ -	\$ 816	\$ -	\$ -	\$ 1,163.00
Total O&M and Cap. Expenditures	\$ 62,345	\$ 608,976.00	\$ 20,312	\$ 22,358	\$ 312,790.00
Non-Op. Expenses / Passthru					
Memorial Hall Non-op	\$ 5,900	\$ 21,000	\$ 19,375	\$ 19,375	\$ 20,000.00
Bridgehead / Landscaping Non-op	\$ -	\$ -	\$ 7,009	\$ 7,009	\$ -
Plaza / Street Lighting / Fence Non-op	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-OP Expenses *	\$ 5,900	\$ 21,000.00	\$ 26,384	\$ 26,384	\$ 20,000.00
TOTAL EXPENDITURES	\$ 68,245	\$ 629,976.00	\$ 46,696	\$ 48,742	\$ 332,790.00
Interfund G/L non-op adjustmer	\$ 3	\$ -	\$ -	\$ -	\$ -
TOTAL APROPRIATIONS	\$ -	\$ 629,976.00	\$ -	\$ -	\$ 332,790.00

FY 19/20 MAINTENANCE DEPARTMENT PRELIM BUDGET (3/20/2019) - FUND 3242

	<u>FY 2017-18</u> <u>Actual</u>	<u>FY 2018-19</u> <u>Adopted</u>	<u>FY 2018-19</u> <u>9-Month</u>	<u>FY 2018-19 Est.</u> <u>Year-End</u>	<u>FY 2019-20</u> <u>Prelim Budget</u>
REVENUES					
Operating Revenue					
Memorial Hall					
Donations (restricted)	\$ -	\$ 1,000	\$ 1,593	\$ 1,593	\$ 1,000.00
Donations / fundraisers (ops)	\$ 7,900	\$ 4,000	\$ 1,200	\$ 1,200	\$ 1,000.00
Bridgehead / Landscaping					
Donations (restricted)	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Donations / fundraisers (ops)	\$ -	\$ 500	\$ -	\$ 200	\$ 200.00
Plaza/Streetlights/Fence					
Donations (restricted)	\$ -	\$ -	\$ -	\$ -	\$ -
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ 50	\$ 100.00
Total Operating Revenue	\$ 7,900	\$ 5,600.00	\$ 2,793	\$ 4,043	\$ 2,300.00
Non-Operating Revenue					
Memorial Hall					
Cost Recovery and other	\$ -	\$ 15	\$ 5	\$ 5	\$ 15.00
Interest (non-operating)	\$ 1,475	\$ 1,860	\$ 1,981	\$ 2,742	\$ 3,016.00
Non-profit grants (non-op.)	\$ -	\$ 450,000	\$ -	\$ -	\$ 150,000.00
Walk of Honor fundraiser	\$ 26,000	\$ 26,000	\$ 25,000	\$ 25,000	\$ 25,000.00
RTS Co-gen pass-thru (for MH)	\$ 5,360	\$ 5,018	\$ 4,118	\$ 4,118	\$ 1,418.00
Pass-through (WoH & other) *	\$ 5,900	\$ 21,000	\$ 19,375	\$ 19,375	\$ 20,000.00
Bridgehead / Landscaping					
Cost Recovery and other	\$ -	\$ -	\$ -	\$ -	\$ -
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ -
RTS Co-gen pass-thru	\$ 140	\$ 520	\$ 520	\$ 520	\$ 520.00
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
Plaza/Streetlights/Fence					
Cost Recovery and other	\$ -	\$ -	\$ 7,183	\$ 7,183	\$ -
Non-profit grants (non-op.)	\$ -	\$ -	\$ 462	\$ 462	\$ -
RTS Co-gen pass-thru	\$ 500	\$ 462	\$ -	\$ -	\$ 462.00
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue	\$ 39,376	\$ 504,875.00	\$ 58,644	\$ 59,406	\$ 200,431.00
TOTAL REVENUES	\$ 47,276	\$ 510,475.00	\$ 61,438	\$ 63,449	\$ 202,731.00
Net Increase (Decrease) in Cash	\$ (20,969)	\$ (119,501.00)	\$ 14,742	\$ 14,707	\$ (130,059.00)

BALANCE OVERVIEW

FUND BALANCE (Beginning)	\$ 175,813.40	\$ 154,844.01	\$ 175,813.40	\$ 175,813.40	\$ 190,520.20
Estimated Revenue	\$ 47,275.80	\$ 510,475.00	\$ 61,437.64	\$ 63,448.84	\$ 202,731.00
Estimated Expenses	\$ 68,245.19	\$ 629,976.00	\$ 46,695.85	\$ 48,742.04	\$ 332,790.00
Interfund G/L non-op adj.	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (End of Year)	\$ 154,844.01	\$ 35,343.01	\$ 190,555.19	\$ 190,520.20	\$ 60,461.20
Dedicated WofH Funds (EOY)	\$ 156,622	\$ 32,622.36	\$ 156,622	\$ 157,384	\$ 32,383.56
Other Mem Hall Cap Dontations	\$ -	\$ -	\$ -	\$ -	\$ -
Combined Payroll Salary & Benefits	\$ 2,306	\$ 2,363.00	\$ 3,242	\$ 4,017	\$ 3,643.00