

CROCKETT COMMUNITY SERVICES DISTRICT

Budget & Finance Committee AGENDA FOR MONDAY, JULY 24, 2023

TIME: 4:00 PM
PLACE: C.C.S.D. Office Building, 1 Rolph Park Drive, Crockett

1. CALL TO ORDER – ROLL CALL
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS:
(The Committee is prohibited from discussing items not on this agenda. Matters brought up that are not on the agenda may be referred to staff for action or calendared for a future date.)
4. ITEMS FOR CONSIDERATION:
 - a. Consider closing budget report for FY 2022-23 and proposed budget draft for FY 2023-24.
Form recommendations for staff.
 - b. Consider necessary adjustments to CalPERS retirement accounts.
 - c. Discuss financial matters related to the district.
5. FUTURE AGENDA ITEMS:
6. ADJOURNMENT:

You will find the Minutes of this meeting posted on our website at _____ after they are adopted. Visit our website for more information on meetings and activities of the Crockett Community Services District and the towns of Crockett and Port Costa.

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the General Manager at (510) 787-2992. Notification of at least 48 hours prior to the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item, and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda. The office address is 850 Pomona Street, Crockett, California, 94525

CROCKETT COMMUNITY SERVICES DISTRICT FY 2023/24 INTERIM BUDGET

	PROPOSED (7/26/23)			
	PRIOR YEAR	ADOPTED	ESTIMATED	PROPOSED
	ACTUAL 2021/22	BUDGET 2022/23	YEAR-END 2022/23	BUDGET 2023/24
Revenue				
CCSD Administration (1)	\$ 90,517	\$ -	\$ 454,962	\$ -
Recreation Dept.	\$ 623,081	\$ 1,047,937	\$ 709,719	\$ 682,319
Maintenance Dept. (4)	\$ 204,339	\$ 446,835	\$ 129,815	\$ 438,990
Port Costa Sanitary Dept.	\$ 293,813	\$ 299,908	\$ 392,095	\$ 313,070
Crockett Sanitary Dept. (2) (3)	\$ 1,833,061	\$ 2,558,688	\$ 2,007,495	\$ 2,784,331
Receivable PC Loans (3)	\$ 46,074	\$ 45,648	\$ 46,745	\$ 72,107
Rate Stabilization Resrv	\$ -	\$ 112,000		\$ 480,296
Total Revenue	\$ 3,090,885	\$ 4,511,016	\$ 3,740,831	\$ 4,771,113
Expenses				
CCSD Administration (1)	\$ -	\$ -	\$ -	
Recreation Dept.	\$ 586,882	\$ 1,091,814	\$ 914,412	\$ 1,011,095
Maintenance Dept. (4)	\$ 163,931	\$ 708,873	\$ 89,324	\$ 635,731
Port Costa Sanitary Dept. (3)	\$ 233,637	\$ 372,357	\$ 350,507	\$ 417,981
Crockett Sanitary Dept. (2)	\$ 1,598,014	\$ 3,355,499	\$ 1,508,443	\$ 2,906,438
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ 480,296
Total Expense	\$ 2,582,464	\$ 5,528,543	\$ 2,862,686	\$ 5,451,541
Net Increase (Decrease) in Cash (3)	\$ 508,421	\$ (1,017,527)	\$ 878,145	\$ (680,428)
Fund Balance, beginning	\$ 5,586,860	\$ 6,095,282	\$ 6,095,282	\$ 6,973,428
Fund Balance, end of year	\$ 6,095,282	\$ 5,077,755	\$ 6,973,428	\$ 6,293,000
<i>O&M annual - All Depts.</i>	\$ 2,111,733	\$ 2,301,788	\$ 2,853,750	\$ 3,082,050
<i>Payroll Summary All Depts.</i>	\$ 608,350	\$ 619,876	\$ 731,730	\$ 688,062

(1) CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San, Rec. and Maint. Depts.

CSD roll-up reflected on estimated only, revenue/expenses attached to Maintenance Budget

(2) Includes Crockett Sanitary funds 3426, 3427, and 3429, and JIP large project reserves.

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

(4) Maintenance budget includes District Office O&M, Capital Projects, and CSD Admin

FY 2023-24 CROCKETT RECREATION DEPARTMENT PROPOSED BUDGET (7/26/23) - FUND 3241

	<u>FY 2022-23 Approved</u>	<u>FY 2022-23 Year- End (Estimated)</u>	<u>FY 2023-24 Draft Budget</u>
O&M Expenses - combined cost centers			
Uniforms	\$ 2,200	\$ 2,422	\$ 1,700
Telephone / Internet	\$ 5,289	\$ 2,504	\$ 5,120
Insurance	\$	\$ 26,158	\$ 22,467
Elections	\$ 0	\$ 0	\$ 0
Maintenance	\$ 94,890	\$ 117,307	\$ 114,377
Memberships	\$ 360	\$ 75	\$ 1,585
Program Supplies	\$ 14,375	\$ 2,071	\$ 4,100
Other Operating (includes repayments to PCSAI)	\$ 223,924	\$ 175,412	\$ 101,390
Office	\$ 5,804	\$ 5,052	\$ 6,047
Professional Services	\$ 17,918	\$ 16,832	\$ 13,300
Adverising (add in legal notices from each)	\$ 1,294	\$ 711	\$ 840
Training & Certification	\$ 8,170	\$ 2,700	\$ 3,000
Cost of Goods Sold	\$ 5,196	\$ 1,779	\$ 6,775
Vehicle Travel Reimbursement	\$ 2,357	\$ 2,046	\$ 2,150
Utilities	\$ 61,153	\$ 68,913	\$ 73,429
County Charges (add in parks,)	\$ 4,550	\$ 4,911	\$ 5,288
Salaries and Benefits	\$ 232,387	\$ 280,285	\$ 291,245
Credit Card Purchases	\$	\$ 40,148	\$
Total O&M Expenses	\$ 679,866	\$ 749,325	\$ 652,813
Fixed Assets			
Capital Projects Allocation	\$ 310,000	\$ 160,087	\$ 288,000
Total Fixed Assets	\$ 310,000	160,087	288,000
Contingency Reserve *	\$ 71,074	0	\$ 65,282
Non-Operating expense / interfund trsfrs	\$ 0	\$ 5,000	\$ 5,000
Interfund G/L non-operating adjust.		\$ 0	
Total Expenditures	\$ 1,060,940	\$ 914,412	\$ 1,011,095
	\$		
TOTAL APPROPRIATIONS	\$ 1,091,814	\$ 914,412	\$ 1,011,095
TOTAL REVENUES **	\$ 1,047,937	\$ 709,719	\$ 682,319
Operating Revenue	\$ 378,933	\$ 345,549	\$ 348,890
Cost recovery	\$ 8,489	\$ 8,963	\$ 8,550
Community Center income	\$ 279,688	\$ 259,344	\$ 260,700
Aquatics Center income	\$ 87,206	\$ 76,563	\$ 76,350
Other income (park, keys, fines, etc.)	\$ 1,550	\$ 479	\$ 1,790
Donations (other)	\$ 2,000	\$ 200	\$ 1,500
Non-Operating Revenue	\$ 669,003	\$ 364,170	\$ 333,429
Property Tax trsf from 3240	\$ 70,163	\$ 70,163	\$ 70,655
Recreation Tax	\$ 130,818	\$ 136,400	\$ 136,400
Interest (non-op)	\$ 3,201	\$ 2,449	\$ 2,694
Return-to-Source Co-gen grant	\$ 38,562	\$ 38,562	\$ 46,680
Other non-profit grants	\$ 422,560	\$ 111,046	\$ 71,500
Non-operating income	\$ 3,700	\$ 5,550	\$ 5,500

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
DRAFT B (Proposed 7/26/23) FY 2023/2024**

	<u>Budgeted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
RECREATION FUND 3241 - Ordinary Income/Expense				
Income				
3241i · FUND 3241 REC. Income*****				
4000 · OPERATING REVENUE				
4180 · Cost recovery - C/D deposits and other	3,000	3,500	8,300	8,000
4200 · Community Center Rentals	211,961	130,400	220,400	200,000
4202 · Center rents - outside classes	1,296	0	1,000	1,200
4203 · Center - clean/damage DEPOSITS	43,000	2,100	26,100	40,000
4750 · Security services	11,431	10,000	10,000	12,000
4780 · Cleaning services	7,000	0	1,680	4,000
4870 & 4880 · Center programs & other sales	5,000	164	164	3,500
4885 · Donations (operations)	1,500	0	0	300
4886 · Donations (restricted) Cap Proj. / Chldr.	500	0	100	500
Total 4000 · OPERATING REVENUE	284,688	146,164	267,744	269,500
4800 · NON-OPERATING REVENUE				
4010 · Property Tax transfer from 3240	17,670	19,670	20,663	19,670
4802 · Recreation tax	1,244	1,000	1,042	1,042
4803 · Investment interest	2,158	0	1,225	1,347
4850 · Cost Recovery (Non-op)	500	35	35	500
4890 · Non-profit grants (operations)	6,000	6,000	6,000	4,000
4891.1 · Non-profit grants (restricted) RTS	11,700	11,700	11,562	27,180
4891.3 · Grants: Capital Impr. (restricted)	6,000	0	0	0
4899 · Non-operating income	3,000	550	550	0
Total 4800 · NON-OPERATING REVENUE	48,273	19,285	20,414	34,069
Total 3241i · FUND 3241 REC. Income*****	332,960	165,449	288,158	303,569
Total Income	332,960	165,449	288,158	303,569
Expense				
3241e · FUND 3241 REC. Expense*****				
5050 · UNIFORMS	200	211	211	800
5060 · TELEPHONE / INTERNET / SOFTWARE	1,814	2,025	2,355	2,900
5100 · INSURANCE				
5101 · Property insurance	0	5,867	5,867	500
5102 · Liability insurance	0	0	6,699	6,967
5103 · Employee bond	0	194	194	80
Total 5100 · INSURANCE	0	6,061	12,760	7,547
5130 · MAINTENANCE				
5131 · Building maint. supplies	1,400	33	33	716
5132 · Building maint. services	1,940	10,830	10,830	5,300
5133 · Bldg. repair supplies & hdwe	497	164	164	331
5134 · Bldg. repair services	517	1,600	1,600	1,059
5135 · Janitorial supplies	513	621	621	5,700
5136 · Janitorial services	5,922	22,919	31,924	32,882
5137 & 5138 · Landscape Supplies & Services	6,523	16,034	17,066	11,824

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
DRAFT B (Proposed 7/26/23) FY 2023/2024**

	Budgeted	11 Month	Estimated	Draft Budget
	FY 22/23	FY 22/23	FY 22/23	FY 23/24
Total 5130 · MAINTENANCE	17,311	52,201	62,238	57,812
5150 · MEMBERSHIPS	240	0	45	60
5160 · PROGRAM SUPPLIES				
5160.2 · Programs (restricted)	1,000	0	0	1,000
5160.9 · S. Concert & Other programs	12,800	1,709	1,709	2,000
Total 5160 · PROGRAM SUPPLIES	13,800	1,709	1,709	3,000
5165 · OTHER OPERATING				
5165.5 · Capital Replacements	9,200	0	8,500	22,200
5165.61 · Comm. center - Rental refunds	1,500	14,140	17,955	15,000
5165.62 · Comm. center -Deposit transfers	3,000	3,000	6,600	6,000
5165.63 · Comm. center - Deposit refunds	36,545	12,440	33,020	36,000
5165.7 · Security Alarm/CCTV Comm Center	1,258	604	604	2,800
5165.9 · Recoverable costs	1,000	0	230	615
5165.9e · Other Operating Costs	1,500	2,525	2,525	500
Total 5165 · OTHER OPERATING	54,003	32,709	69,434	83,115
5170 · OFFICE				
5171 · Postal	380	373	373	650
5172 · Supplies	2,000	223	223	675
5173 · Furnishings& Equipment	500	0	0	1,000
5174 · Visa transaction fees	1,100	2,400	2,892	1,100
Total 5170 · OFFICE	3,980	2,996	3,488	3,425
5183 · PROF. SVCS. - Security Guards	8,000	5,323	5,323	11,500
5191 · ADVERTISING	900	621	621	750
5230 · TRAINING & CERTIFICATION	700	0	0	1,500
5250 · VEHICLE/TRAVEL REIMBURSEMENT	740	190	190	400
5260 · UTILITIES				
5261 · Electricity	12,783	7,658	7,658	7,887
5262 · Natural gas	3,064	2,871	2,871	2,957
5263 · Water	2,750	2,803	2,803	3,000
Total 5260 · UTILITIES	18,597	13,332	13,332	13,844
5340 · COUNTY CHARGES	1,380	1,052	1,052	1,313
Total 3241e · FUND 3241 REC. Expense*****	121,665	118,432	172,759	187,966
6560 · PAYROLL EXPENSES *****	43,818	120,263	165,239	170,196
Total O&M Expense	165,483	238,695	337,999	358,162
Contingency Expense (10%)*	16,548	0	0	35,816
Interfund and non-operating adjustments	0	0	0	0
5400 · Other Non-Operating Expense	0	0	0	0
Capital Project Funding Allocation / Expense	44,300	0	25,000	0
TOTAL EXPENSE *	226,331	238,695	362,999	393,979
Net Ordinary O&M Income	158,478	-73,796	-50,391	-54,594
Net Including Contingency & Capital Income/Expenses	106,630	-73,246	-74,841	-90,410
Net Income	106,630	-73,246	-74,841	-90,410

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
(Proposed 7/26/23) FY 2023/24**

	<u>Budgeted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
RECREATION FUND 3241 - Ordinary Income/Expense				
Income				
3241i · FUND 3241 REC. Income*****				
4000 · OPERATING REVENUE				
4180 · Cost recovery	26	215	615	400
4205 · Aquatics rents	21,000	1,197	20,197	21,000
4206 · Concessions	7,839	3,155	8,155	12,000
4860 · Swim admission fees	27,000	17,580	33,580	24,000
4861 · Aquatics season passes	8,000	1,523	14,523	9,000
4874 · Aquatics programs	0	0	0	10,000
4876 · Swim lessons	5,116	0	0	0
4880 · Other sales-aquatics	100	62	141	350
4881 · Cash over/under	0	-33	-33	0
4885 · Donations (operations)	100	0	100	100
4886 · Donations (restricted)	200	0	0	1,000
Total 4000 · OPERATING REVENUE	69,380	23,699	77,278	77,850
4800 · NON-OPERATING REVENUE				
4802 · Recreation tax	38,473	44,258	44,258	44,258
4803 · Investment interest	1,043	0	1,225	1,347
4850/4899 · Cost Recovery Non-op	200			
4891.1 · Grants: RTS non-profit	15,880	0	15,000	14,500
4891.3 · Grants: Capital Impr. (restricted)	178,000	105,046	105,046	67,500
Total 4800 · NON-OPERATING REVENUE	233,596	149,304	165,529	127,605
Total 3241i · FUND 3241 REC. Income*****	302,976	173,003	242,807	205,455
Total Income	302,976	173,003	242,807	205,455
Expense				
3241e · FUND 3241 REC. Expense*****				
5050 · UNIFORMS	2,000	2,211	2,211	900
5060/5070 · TELEPHONE / INTERNET / SOFTWARE	2,600	149	149	2,220
5100 · INSURANCE				
5101c · Property insurance	0	0	0	0
5102a · Liability insurance-aquatics	0	6,699	6,699	6,900
5103c · Employee bond	110	0	0	90
Total 5100 · INSURANCE	110.00	6,699	6,699	6,990
5130 · MAINTENANCE				
5131 & 5133 · Bldg. maint. & repair supplies hdw	378	1,410	1,410	2,500
5132 & 5134 · Bldg. maint. & repair services	413	4,687	4,687	1,000
5135 · Janitorial supplies	311	87	87	1,300
5136 · Janitorial services	150	0	0	1,300
5140 5141 5142 · Landscape & lighting	219	518	518	250
5145 · Pool chemical supplies	6,476	14,979	14,979	15,428

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
(Proposed 7/26/23) FY 2023/24**

	<u>Budgeted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
5146 · Pool maint. supplies	4,100	5,596	5,596	4,848
5147 · Pool maint. services	1,930	2,538	2,538	1,500
Total 5130 · MAINTENANCE	13,977	29,814	29,814	28,127
5150 · MEMBERSHIPS	120	0	0	250
5160.6 · PROGRAM SUPPLIES	575	362	362	1,100
5165 · OTHER OPERATING				
5165.5 · Capital Replacements	-25,500	0	0	5,500
5165.7 · Security / CCTV monitoring	2,600	0	0	3,000
5165.8 · Cash under	700	0	0	0
5165.9 · Recoverable and Other Oper. Costs	2,541	0	886	1,000
Total 5165 · OTHER OPERATING	-19,659.00	0	886	9,500
5170 5171 5172 5173 5166 · OFFICE SUPPLIES EQ.	952	362	730	1,000
5174 · OFFICE - VISA transaction fees	500	239	723	700
5191 · ADVERTISING	100	0	90	90
5230 · TRAINING & CERTIFICATION	7,070	2,700	2,700	1,400
5240 · COST OF GOODS SOLD				
5241 · Food concession supplies	5,096	1,425	1,425	6,500
5242 · Promotional goods	100	254	354	275
Total 5240 · COST OF GOODS SOLD	5,196	1,679	1,779	6,775
5250 · VEHICLE/TRAVEL REIMBURSEMENT	1,400	1,259	1,789	1,600
5260 · UTILITIES		3,478		
5261 · Electricity	18,492	25,438	26,938	29,094
5262 · Natural gas	5,583	8,923	10,423	10,000
5263 · Water	12,338	14,190	15,266	16,487
Total 5260 · UTILITIES	36,414	52,030	52,628	55,581
5340 · COUNTY CHARGES	1,120	3,153	3,153	3,248
Total 3241e · FUND 3241 REC. Expense*****	52,474	100,657	103,713	119,481
Total 6560 · PAYROLL EXPENSES *****	52,814	40,788	50,186	52,284
Total O&M Expense	105,288	141,445	153,899	171,765
Contingency Expense (10%)*	10,529	0	0	17,177
Other Non-Operating Expense	0	0	0	0
Capital Project Funding Allocation/Expense	334,500	0	130,000	188,000
TOTAL EXPENSE *	450,316	141,445	283,899	376,941
Net Ordinary O&M Profit/Loss	19,689	-73,488	-16,138	-33,809
Net Including Contingency & Capital Income/Expenses	-147,340	31,558	-41,092	-171,486
Net Income	-147,340	31,558	-41,092	-171,486

CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
Proposed (7/26/23) FY 2023/24

	<u>Budgeted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
RECREATION FUND 3241 - Ordinary Income/Expense				
Income				
3241i · FUND 3241 REC. Income*****				
4000 · OPERATING REVENUE				
4180 · Cost recovery	150	0	0	100
4879 · Tennis/restroom keys	600	50	50	500
4885 · Donations (operations)	200	0	100	100
4886 · Donations (restricted)	200			
Total 4000 · OPERATING REVENUE	1,150	50	150	700
4800 · NON-OPERATING REVENUE				
4802 · Recreation tax	46,600	46,600	46,600	46,600
4891.1 · Grants - RTS	12,013	0	12,000	5,000
4891.3 · Grants: Capital Impr. (restricted)	81,000	0	0	0
Total 4800 · NON-OPERATING REVENUE	139,658	46,600	58,600	51,600
Total 3241i · FUND 3241 REC. Income*****	140,808	46,650	58,750	52,300
Total Income	140,808	46,650	58,750	52,300
Expense				
3241e · FUND 3241 REC. Expense*****				
5101 · INSURANCE Property insurance	95	0	0	430
5102 · INSURANCE Liability insurance	3,433	0	6,699	7,500
5130 · MAINTENANCE				
5131-5134 · Building maint.	482	1,583	1,838	2,022
5135-5136 · Janitorial supplies and services	121	36	36	1,720
5137-5138 · Landscape supplies and services	12,082	23,297	23,297	24,496
5139-5144 · Lighting and tennis supplies	168	43	83	200
Total 5130 · MAINTENANCE	12,853	24,959	25,254	28,439
5165 · OTHER OPERATING				
5165.5 · Capital Replacements	4,000	4,145	4,145	7,000
5060 / 5165.9 / 5250 · Recov. / Other	81	646	646	200
Total 5165 · OTHER OPERATING	4,080	4,836	4,791	7,200
5260 · UTILITIES -WATER	6,143	2,953	2,953	4,004
5340 · County & State Charges	3,482			
Total 3241e · FUND 3241 REC. Expense*****	30,086	32,749	39,698	47,573
6560 · PAYROLL EXPENSES *****	8,900	7,091	7,091	7,800
Total O&M Expense	38,986	39,839	46,788	55,373
Contingency Expense (10%) *	3,899	0	0	5,537
5290 · Non-Operating Expense	0	0	0	0
Capital Project Funding Allocation / Expense	107,000	5,087	5,087	100,000
TOTAL EXPENSE *	149,885	44,926	51,875	160,910
Net Ordinary O&M Income	20,823	6,811	11,962	52,300
Net Including Contingency & Capital Income/Expenses	-9,076	1,724	6,875	-108,610
Net Income	-9,076	1,724	6,875	-108,610

CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
Proposed (7/26/2023) FY 2023/24

	<u>Budgeted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
RECREATION FUND 3241 -Ordinary Income/Expense				
Income				
3241i · FUND 3241 REC. Income*****				
4000 · OPERATING REVENUE				
4180 · Cost recovery	175.00	0.00	48.00	50.00
Total 4000 · OPERATING REVENUE	175.00	0.00	48.00	50.00
4800 · NON-OPERATING REVENUE				
4010 · Property Tax transfer from 3240	49,500.00	48,500.00	49,500.00	50,985.48
4802 · Recreation tax	44,500.00	44,500.00	44,500.00	44,500.00
4899 · Non-Operating Income / passthrough	0.00	0.00	5,000.00	5,000.00
Total 4800 · NON-OPERATING REVENUE	94,000.00	93,000.00	99,000.00	100,485.48
Total 3241i · FUND 3241 REC. Income*****	94,175.00	93,000.00	99,048.00	100,535.48
Total Income	94,175.00	93,000.00	99,048.00	100,535.48
Expense				
3241e · FUND 3241 REC. Expense*****				
5120 · ELECTIONS	0.00	0.00	0.00	0.00
5150 · MEMBERSHIPS	874.62	30.00	30.00	1,275.00
5165 · OTHER OPERATING / RECOVERABLE	850.00	0.00	0.00	1,500.00
5171/5172 · OFFICE POSTAL/OFFICE	342.10	51.84	100.33	900.00
5180 · PROF. SVCS. (Attorney/Auditor/Consult.)	6,435.97	11,508.48	11,508.48	1,800.00
5190 · PUBLISH LEGAL NOTICES	293.95	500.00	0.00	0.00
5230 · TRAINING & CERTIFICATION	400.00	0.00	0.00	100.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	216.78	0.00	66.00	150.00
5340 · COUNTY CHARGES	2,050.00	545.82	705.82	727.26
Total 3241e · FUND 3241 REC. Expense*****	11,463	12,136	12,411	6,452
6560 · PAYROLL EXPENSES *****				
5010.1 · REC. MGR- Wage/Benefits (RW)	0	31,427	46,589	48,919
5011.1 · DIST. SECY- Wage/Benefits (SW)	0	0	530	556
5011.3 · GEN. MGR- Wage/Benefits	19,422	0	7,400	7,770
5011 · Hourly/Other - Wage/Benefits	5,000	2,736	2,880	3,024
6560 · PAYROLL - Other (WC Premium etc.)	0	0	0	75
Total 6560 · PAYROLL EXPENSES *****	24,422	34,163	57,399	60,344
Total O&M Expense	35,886	46,299	69,809	66,796
Contingency Expense (10%)*	3,589	0	0	6,679
5400 · Non-Operating Expense / Passthrough	0	0	5,000	5,000
Capital Project Funding Allocation	0	0	0	0
TOTAL EXPENSE *	39,474	46,299	74,809	78,475
Net Ordinary Income	54,701	46,701	24,239	22,060
Net Income	54,701	46,701	24,239	22,060

Capital Projects for FY 2023/24 - DRAFT _____

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX or OTHER FUNDED
COMMUNITY CENTER						
Repair bar floor				3000		
Replace Evaporitive Cooler		\$0				
Repair kitchen tiles						
Paint Janitor Room		\$700			\$700	
Back Office/Ticket room flooring		\$3,000		\$3,000		
Replacement Tables		\$3,500		\$3,500		
Replace fixtures in bathrooms				\$400		
Floor Strip & Varnish		\$0				
Upper window shades		\$10,000		\$10,000		
New stage curtains						
Various Misc. Cap. Repl. items		\$5,000			\$5,000	
TOTAL	\$0.00	\$22,200.00				
AQUATICS CENTER						
ADA Compliant Bathrooms	\$156,000					
New metered outdoor showers	\$6,000.00				6000	
Deck chairs		\$2,500				
Replaster Pool		\$0	\$0			\$0
Pool Deck/bleacher seat improvemn	\$20,000					
Various Cap. Repl. items		\$3,000			\$3,000	
Heater	\$6,000			\$6,000		
TOTAL	\$188,000.00	\$5,500.00				
PARK, TENNIS, BOCCE						
Retaining Wall (Pomona/Pool)	\$50,000		\$50,000		YES	
Replace Stairs to Pomona	\$50,000		\$50,000			
Hardwood Playground chips		\$5,000		\$5,000		
Replant park lawn						
Various Cap. Repl. items		\$2,000		\$2,000		
TOTAL	\$100,000.00	\$7,000.00				
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%)				\$4,560		
			SUB-TOTALS:	\$100,000	\$37,460	\$14,700
			TOTAL:	\$152,160		\$0
				\$137,460		

** RTS funding in FY 22/23 is \$38,562

FY 23/24 MAINTENANCE DEPARTMENT BUDGET PROPOSED - FUND 3242 - OVERVIEW

	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Est. Year End	FY 2023-24 Proposed
EXPENSES				
Memorial Hall O&M	\$ 1,978	\$ 3,525	\$ 395	\$ 2,846
Bridgehead O&M	\$ 2,003	\$ 2,075	\$ 2,268	\$ 2,075
Plaza / Streetlights O&M	\$ 553	\$ 608	\$ 1,390	\$ 1,530
1 Rolph Park Drive	60,917	111,277	34,182	79,118
CSD Administration	\$ 33,742	\$ 19,110	\$ 3,030	\$ 8,590
Sub-Total O&M Expense	\$ 99,194	\$ 136,595	\$ 41,266	\$ 94,159
Fixed Assets - Capital Expense				
Memorial Hall	\$ -	\$ 344,000	\$ 1,525	\$ 344,000
Bridgehead	\$ -	\$ -	\$ -	\$ 0
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ 0
1 Rolph Park Drive	25,702	153,342	21,083	135,677
Total Fixed Assets	\$ 25,702	\$ 497,342	\$ 22,608	\$ 479,677
Contingency Reserve 10%	\$ -	\$ 13,659	\$ -	\$ 9,416
Non-op Expenses	\$ 39,036	\$ 60,276	\$ 25,450	\$ 51,480
Interfund G/L non-op adj.	\$ -	\$ 1,000	\$ -	\$ 1,000
TOTAL EXPENDITURES	\$ 163,931	\$ 708,873	\$ 89,324	\$ 635,731
TOTAL APROPRIATIONS	\$ 163,931	\$ 708,873	\$ \$ 89,324	\$ 635,731
REVENUES				
Operating Revenue				
Memorial Hall	\$ 1,507	\$ 1,000	\$ -	\$ 1,000
Bridgehead	\$ 1,507	\$ 600	\$ -	\$ 600
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ 0
1 Rolph Park Drive	46,207	160,248	50,723	165,668
CSD Administration	32,324	36,238	0	0
Total Operating Revenue	\$ 81,545	\$ 198,087	\$ 50,723	\$ 167,268
Non-Operating Revenue				
Memorial Hall	\$ 43,370	\$ 184,450	\$ 15,708	\$ 184,610
Bridgehead	\$ 848	\$ 848	\$ 1,698	\$ 848
Plaza / Streetlights	\$ 887	\$ 922	\$ 922	\$ 959
1 Rolph Park Drive	77,689	62,528	60,764	35,306
Total Non-Operating Revenue	\$ 122,794	\$ 248,749	\$ 79,092	\$ 221,723
TOTAL REVENUES	\$ 204,339	\$ 446,835	\$ 129,815	\$ 388,990
Net Increase (Decrease)	\$ 40,408	\$ (262,037)	\$ 40,492	\$ (246,741)
BALANCE OVERVIEW				
FUND BALANCE (Beginning)	\$ 182,833.55	\$ 223,241.45	\$ 223,241.45	\$ 263,733.16
Estimated Revenue	\$ 204,339.10	\$ 446,835.49	\$ 129,815.43	\$ 388,990.49
Estimated Expenses	\$ 163,931.20	\$ 708,872.68	\$ 89,323.72	\$ 635,731.21
FUND BALANCE (End of Year)	\$ 223,241.45	\$ (38,795.74)	\$ 263,733.16	\$ 16,992.44
Combined Payroll (Sal-Ben)	\$ 2,338	\$ 913	\$ -	\$ 500

FY 23/24 MAINTENANCE DEPARTMENT PROPOSED BUDGET (##) - FUND 3242 - MEMORIAL HALL

	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Est. Year End</u>	<u>FY 2023-24 Proposed</u>
EXPENSES				
Memorial Hall O&M				
Insurance - Property & Crime	\$ 3	\$ 5	\$ -	\$ 0
Maintenance - building	\$ 1,500	\$ 300	\$ -	\$ 300
Capital Replacement - O&M	\$ -	\$ 250	\$ -	\$ 250
Utilities - electricity & Water	\$ 58	\$ 296	\$ 58	\$ 195
Payroll Expenses and volunteer WC	\$ 375	\$ 413	\$ -	\$ 0
Programs - events (WoH & other)	\$ -	\$ 1,000	\$ 86	\$ 1,000
Prof. Svcs.- Engineer, Attorney, Audit	\$ -	\$ 1,000	\$ 250	\$ 1,000
All Other- Office and other op	\$ 42	\$ 261	\$ -	\$ 101
Total Memorial Hall O&M Expenses	\$ 1,978	\$ 3,525	\$ 395	\$ 2,846
Fixed Assets - Capital Expense				
MH Construction	\$ -	\$ 317,000	\$ -	\$ 317,000
MH Engineering / Architect	\$ -	\$ 25,000	\$ 1,525	\$ 25,000
MH Staff Cap Expense	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Fixed Assets	\$ -	\$ 344,000	\$ 1,525	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 353	\$ -	\$ 285
Memorial Hall Non-op	\$ 15,000	\$ 10,000	\$ 15,000	\$ 10,000
Interfund G/L non-op trns adjust.	\$ -	\$ 1,000	\$ -	\$ 1,000
TOTAL MEMORIAL HALL EXPENDITURES	\$ 16,978	\$ 367,751	\$ 16,920	\$ 367,751
REVENUES				
Operating Revenue				
Memorial Hall				
Donations (restricted)	\$ 1,507	\$ 500	\$ -	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 500	\$ -	\$ 500
Total Operating Revenue	\$ 1,507	\$ 1,000	\$ -	\$ 1,000
Non-Operating Revenue				
Memorial Hall				
Property Tax	\$ 13,370	\$ 13,370	\$ 13,370	\$ 13,370
Cost Recovery and other	\$ -	\$ 25	\$ -	\$ 25
Interest (non-operating)	\$ 250	\$ 1,055	\$ 2,338	\$ 1,215
Non-profit grants (non-op.)	\$ -	\$ 150,000	\$ -	\$ 150,000
Walk of Honor fundraiser	\$ 29,750	\$ 20,000	\$ -	\$ 20,000
Pass-through (WoH & other) *	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 43,370	\$ 184,450	\$ 15,708	\$ 184,610
TOTAL REVENUES	\$ 44,877	\$ 185,450	\$ 15,708	\$ 185,610
Net Increase (Decrease) in Cash	\$ 27,899	\$ (182,301)	\$ (1,212)	\$ (182,142)

FY 23/24 MAINTENANCE DEPT PROPOSED BUDGET - FUND 3242 - BRIDGEHEAD/DOGPARK

	<u>FY 2021-22</u> <u>Actual</u>	<u>FY 2022-23</u> <u>Adopted</u>	<u>FY 2022-23</u> <u>Est. Year End</u>	<u>FY 2023-24</u> <u>Proposed</u>
<u>EXPENSES</u>				
Bridgehead / Landscaping				
Insurance - Liability	\$ -	\$ -	\$ 1	\$ 0
Maintenance	\$ -	\$ 1,500	\$ 877	\$ 1,500
Payroll Expenses and volunteer WC	\$ 1,963	\$ 500	\$ -	\$ 500
Other Office, Attor., Audit., etc.	\$ 41	\$ 75	\$ 1,390	\$ 75
Total Bridgehead O&M	\$ 2,003	\$ 2,075	\$ 2,268	\$ 2,075
Fixed Assets - Capital Expense				
Bridgehead	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ -	\$ -	\$ -	\$ 0
Contingency Reserve 10%	\$ -	\$ 208	\$ -	\$ 208
Bridgehead Non-op to Dog Park	\$ -	\$ -	\$ -	\$ -
TOTAL BRIDGEHEAD EXPENDITURES	\$ 2,003	\$ 2,283	\$ 2,268	\$ 2,283
<u>REVENUES</u>				
Operating Revenue				
Bridgehead / Landscaping				
Donations (restricted)	\$ 1,507	\$ 500	\$ -	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ 100
Total Operating Revenue	\$ 1,507	\$ 600	\$ -	\$ 600
Non-Operating Revenue				
Bridgehead / Landscaping				
Property Tax *	\$ 848	\$ 848	\$ 848	\$ 848
Cost Recovery	\$ -	\$ -	\$ 850	\$ 0
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ 0
RTS Co-gen pass-thru	\$ -	\$ -	\$ -	\$ 0
Pass-through (other) *	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 848	\$ 848	\$ 1,698	\$ 848
TOTAL REVENUES	\$ 2,355	\$ 1,448	\$ 1,698	\$ 1,448
Net Increase (Decrease) in Cash	\$ 352	\$ (835)	\$ (570)	\$ (835)

FY 23/24 MAINTENANCE DEPT PROPOSED BUDGET (##) - FUND 3242 - PLAZA/STREETLIGHTS

	<u>FY 2021-22</u> <u>Actual</u>	<u>FY 2022-23</u> <u>Adopted</u>	<u>FY 2022-23</u> <u>Est. Year End</u>	<u>FY 2023-24</u> <u>Proposed</u>
<u>EXPENSES</u>				
Plaza / Street Lighting / Fence				
Insurance - Property	\$ 553	\$ 608	\$ -	\$ 0
Payroll Expenses	\$ -	\$ -	\$ -	\$ 0
All Other - Maint., Office, Auditor, etc.	\$ -	\$ -	\$ 1,390	\$ 1,530
Total Plaza / Streetlight / Fence O&M	\$ 553	\$ 608	\$ 1,390	\$ 1,530
Fixed Assets - Capital Expense				
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ -	\$ -	\$ -	\$ 0
Contingency Reserve 10%	\$ -	\$ 64	\$ -	\$ 64
Plaza / Streetlights / Fence Non-op	\$ -	\$ -	\$ -	\$ -
TOTAL PLAZA/LIGHTS EXPENDITURES	\$ 553	\$ 672	\$ 1,390	\$ 1,594
<u>REVENUES</u>				
Operating Revenue				
Plaza/Streetlights/Fence				
Donations (restricted)	\$ -	\$ -	\$ -	\$ 0
Donations / fundraisers (ops)	\$ -	\$ -	\$ -	\$ 0
Total Operating Revenue	\$ -	\$ -	\$ -	\$ 0
Non-Operating Revenue				
Plaza/Streetlights/Fence				
Property Tax *	\$ 887	\$ 922	\$ 922	\$ 959
Cost Recovery and other	\$ -	\$ -	\$ -	\$ 0
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ 0
RTS Co-gen pass-thru	\$ -	\$ -	\$ -	\$ 0
Pass-through (other) *	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 887	\$ 922	\$ 922	\$ 959
TOTAL REVENUES	\$ 887	\$ 922	\$ 922	\$ 959
Net Increase (Decrease) in Cash	\$ 334	\$ 250	\$ (468)	\$ (635)

FY 23/24 MAINTENANCE DEPT. PROPOSED BUDGET (##) - FUND 3242 - DIST. OFFICE/CSD

	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Est. Year End	FY 2023-24 Proposed
EXPENSES				
District Office - O&M / Occupancy				
Insurance - Property & Crime	\$ 641	\$ 680	\$ 1,487	\$ 1,576
Cleaning & Maintenance	\$ 1,520	\$ 1,611	\$ 475	\$ 504
Security & Alarm	\$ 528	\$ 560	\$ 731	\$ 775
Capital Replacement - O&M	\$ 10,979	\$ 41,000	\$ 7,385	\$ 41,000
Utilities	\$ 1,742	\$ 1,846	\$ 2,273	\$ 2,409
Phone & Internet	\$ 495	\$ 525	\$ -	\$ 0
Software Subscriptions	\$ -	\$ -	\$ -	\$ 0
Prof. Svcs.- Engineer, Attorney, Audit	\$ 1,832	\$ 1,942	\$ 250	\$ 265
Permits and Fees	\$ -	\$ -	\$ -	\$ 0
Recoverable Expenses	\$ 1,500	\$ 1,590	\$ -	\$ 0
All Other- Office, Acquis., Admin	\$ 75	\$ 79	\$ 78	\$ 83
Total District Office O&M / Occupancy	\$ 19,312	\$ 49,832	\$ 12,680	\$ 46,612
PAYROLL EXPENSES				
Salaries & Benefits				
CCSD (recoverable) ⁽¹⁾	\$ 9,777	\$ 32,528	\$ 50	\$ 5,306
District Office - Cap. Proj.	\$ 20,467	\$ 19,966	\$ 21,453	\$ 22,366
District Office - Admin	\$ 11,362	\$ 8,950	\$ -	\$ 4,833
Total District Office O&M Expenses	\$ 60,917	\$ 111,277	\$ 34,182	\$ 79,118
⁽¹⁾ CSD & Parcel tax included here				
Fixed Assets - Capital Expense				
Construction	\$ 4,031	\$ 110,000	\$ 8,244	\$ 110,000
Loan Principal	\$ 21,671	\$ 43,342	\$ 12,839	\$ 25,677
Total Fixed Assets	\$ 25,702	\$ 153,342	\$ 21,083	\$ 135,677
Non-Operating Expenses				
Contingency Reserve 10%	\$ -	\$ 26,462	\$ -	\$ 21,480
Loan Interest	\$ 20,504	\$ 20,000	\$ 10,450	\$ 20,000
Other non-op	\$ 3,532	\$ 3,815	\$ -	\$ 0
TOTAL DISTRICT OFFICE EXPENDITURES*	\$ 110,655	\$ 314,895	\$ 65,715	\$ 256,275
CSD - Admin&Operating				
Elections	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 1,197	\$ -	\$ 66	\$ -
Memberships	\$ -	\$ -	\$ -	\$ -
Office (Postal, supplies, other)	\$ 1,919	\$ 2,111	\$ 443	\$ 487
Professional Services	\$ 9,163	\$ 17,000	\$ 1,076	\$ 8,104
Printing Publishing	\$ -	\$ -	\$ 50	\$ -
Software Subscriptions	\$ -	\$ -	\$ -	\$ -
Vehicle/Travel Reimbursement	\$ 500	\$ -	\$ 105	\$ -
County & State Charges	\$ -	\$ -	\$ -	\$ -
Training & Conferences	\$ -	\$ -	\$ -	\$ -
Recoverable Expenses (hillside)	\$ 20,963	\$ -	\$ -	\$ -
All Other- Office and other Admin	\$ -	\$ -	\$ 1,290	\$ -
Total CCSD Admin Expenditures	\$ 33,742	\$ 19,110	\$ 3,030	\$ 8,590

REVENUES**Operating Revenue****CCSD**

Departmental Contributions	\$ 11,362	\$ 13,180	\$ -	\$ 0
Non-Profit grants (restricted)	\$ 20,963	\$ 23,059	\$ -	\$ 0

District Office

Departmental Contributions	\$ 46,207	\$ 55,448	\$ 50,723	\$ 60,868
Loan from CVSAN	\$ -	\$ 100,000	\$ -	\$ 100,000
Rental Revenue	\$ -	\$ 4,800	\$ -	\$ 4,800
Donations / fundraisers (ops)	\$ -	\$ -	\$ -	\$ 0

Total Operating Revenue	\$ 78,531	\$ 196,487	\$ 50,723	\$ 165,668
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Non-Operating Revenue**District Office**

Property Tax	\$ 22,355	\$ 30,000	\$ 30,000	\$ 30,000
Interest (non-operating)	\$ -	\$ -	\$ -	\$ -
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -
Donations / fundraisers	\$ 508	\$ -	\$ -	\$ -
Cost Recovery and other	\$ 54,826	\$ 32,528	\$ 30,764	\$ 5,306
	\$ -	\$ -	\$ -	\$ -

Total Non-Operating Revenue	\$ 77,689	\$ 62,528	\$ 60,764	\$ 35,306
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TOTAL REVENUES	\$ 156,220	\$ 259,015	\$ 111,487	\$ 200,974
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Net Increase (Decrease) in Cash	\$ 11,824	\$ (74,990)	\$ 42,743	\$ (63,891)
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FY 2023-2024 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 - PROPOSED

	<u>PY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
	<u>Actual</u>	<u>Approved Budget</u>	<u>Est. Year end</u>	<u>Proposed Budget</u>
Collection System				
Liability Insurance	\$ 3,725	\$ 5,215	\$ 5,237	\$ 7,332
Profess. Services.	\$ 299	\$ 5,000	\$ 1,894	\$ 5,000
Sewers Maint.	\$ 12,010	\$ 13,211	\$ 20,895	\$ 22,985
Other Operating	\$ 0	\$ 461	\$ 0	\$ 461
Permits & Fees	\$ 4,815	\$ 5,297	\$ 8,964	\$ 9,502
Total Collection System	\$ 20,849	\$ 29,184	\$ 36,989	\$ 45,279
Treatment Plant				
Generator fuel / oil	\$ 42	\$ 63	\$ 159	\$ 239
Property Insurance	\$ 2,733	\$ 4,373	\$ 3,393	\$ 4,750
Contract Operator	\$ 52,800	\$ 58,080	\$ 54,706	\$ 60,177
Chemicals	\$ 4,170	\$ 4,796	\$ 8,753	\$ 10,066
Hardware/Supplies & Misc.	\$ 1,699	\$ 2,549	\$ 1,307	\$ 1,960
Profess. Svcs. (Engineer, Lab, Technicia	\$ 15,044	\$ 17,282	\$ 27,255	\$ 26,675
Electricity	\$ 4,297	\$ 4,942	\$ 4,490	\$ 5,163
Alarm system phone	\$ 350	\$ 402	\$ 1,693	\$ 1,947
Cap. Replacement	\$ 2,100	\$ 3,000	\$ 0	\$ 3,000
Operating fees/permits	\$ 5,941	\$ 6,535	\$ 3,346	\$ 3,681
Other Operating - septic cleaning	\$ 0	\$ 3,500	\$ 0	\$ 3,500
Total Treatment Plant	\$ 89,176	\$ 105,521	\$ 105,102	\$ 121,158
Administrative				
Elections	\$ 0	\$ 0	\$ 0	\$ 0
Crime Insurance	\$ 38	\$ 61	\$ 40	\$ 64
Memberships	\$ 1,809	\$ 2,080	\$ 2,007	\$ 2,308
Office / Postal	\$ 164	\$ 197	\$ 61	\$ 74
Profess. Svcs.(admin)	\$ 815	\$ 897	\$ 3,075	\$ 2,460
Printing/Publishing	\$ 132	\$ 152	\$ 500	\$ 575
Software Subscription	\$ 672	\$ 739	\$ 640	\$ 704
Vehicle/Travel/Meetings	\$ 0	\$ 131	\$ 0	\$ 131
Other (incl. REC payments)	\$ 3,739	\$ 46	\$ 93,561	\$ 1,476
County Charges	\$ 637	\$ 733	\$ 0	\$ 0
Sub-Total Administrative	\$ 8,005	\$ 5,035	\$ 99,884	\$ 7,792
Salaries and Benefits (O&M)	\$ 40,532	\$ 54,037	\$ 32,786	\$ 35,093
Other Payroll Exp. (WC premiums etc.)	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 48,537	\$ 59,072	\$ 132,670	\$ 42,885
Total O&M Expenses	\$ 158,562	\$ 193,777	\$ 274,762	\$ 209,322
Non-Operational Expenses				
Loan Principle	\$ 38,560	\$ 39,648	\$ 39,648	\$ 62,195
Loan Interest on PY Cap Projects	\$ 7,514	\$ 5,166	\$ 7,097	\$ 11,031
Non-Op Other	\$ 0	\$ 0	\$ 0	\$ 0
Fixed Assets and Other				
Capital Projects Allocation	\$ 0	\$ 85,000	\$ 0	\$ 85,000
Allocation to operating reserves	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Contingency Reserve	\$ 0	\$ 19,766	\$ 0	\$ 21,433
Interfund G/L non-op adjustment	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 204,637	\$ 352,591	\$ 321,507	\$ 396,548
TOTAL APPROPRIATIONS	\$ 233,637	\$ 372,357	\$ 350,507	\$ 417,981
TOTAL REVENUES	\$ 293,956	\$ 299,908	\$ 392,095	\$ 313,070
Sewer use charge	\$ 293,031	\$ 299,278	\$ 299,278	\$ 312,040
Capacity charge	\$ 0	\$ 0	\$ 0	\$ 0
Permit fees	\$ 180	\$ 180	\$ 60	\$ 180
Interest (non-op)	\$ 427	\$ 250	\$ 426	\$ 650
Misc fees / cost recovery (ops)	\$ 0	\$ 200	\$ 92,331	\$ 200
Grants / Interdept Loan (no-op)	\$ 317	\$ 0	\$ 0	\$ 0

PORT COSTA SANITARY DEPARTMENT
Proposed BUDGET 2023/2024

GENERAL FUND 3425: EXPENDITURE DETAIL

	PY Actuals FY 21/22	Current Budget FY 22/23	11 Month Actuals FY 22/23	Est. Year End FY 22/23	Proposed Budget FY 23/24
415 · SEWAGE COLLECTION *****					
415.30 · INSURANCE - Liability	3,725	5,215	0	5,237	7,332
415.55 · PROF. SVCS. (Coll.)	299	5,000	1,394	1,894	5,000
415.70 · MAINTENANCE & EMERGENCY CALL OL	12,010	13,211	19,895	20,895	22,985
415.96 · OTHER OPERATING (Coll.)	0	461	0	0	461
415.96.2c · Permits & Fees (Coll.)	4,815	5,297	8,464	8,964	9,502
Total 415 · SEWAGE COLLECTION *****	20,849	29,184	29,753	36,989	45,279
416 · SEWAGE TREATMENT *****					
416.25 · GASOLINE, OIL, FUEL	42	63	109	159	239
416.31 · INSURANCE - Property	2,733	4,373	3,393	3,393	4,750
416.51.1pc · Treatment Plant Operators	52,800	58,080	45,506	54,706 #	60,177
416.51.2pc · Chemicals	4,170	4,796	7,753	8,753	10,066
416.51.3pc · Hardware, Supplies, & Misc	1,699	2,549	1,107	1,307	1,960
416.56.2pc .3pc · Prof. Svcs. - Engineer	0	0	4,462	4,462	1,000
416.56.3pc · Prof. Svcs. -Technician	5,650	6,498	10,563	10,563	11,619
416.56.7pc · Prof. Svcs. - Lab Testing	9,029	10,383	11,555	12,055	13,863
416.56.x · Prof. Svcs. - Attorney / Other	365	402	175	175	193
416.91.1pc · Electricity	4,297	4,942	3,840	4,490	5,163
416.91.6pc and 416.96.3 · Plant Alarm System	350	402	1,513	1,693	1,947
416.96.1 · Capital Replacements (Treat.)	2,100	3,000	0	0	3,000
416.96.2 · Permits & Fees (Treat.)	5,941	6,535	3,346	3,346	3,681
416.96 · OTHER OP (Treat) - Septic Cleaning	0	3,500	0	0	3,500
416.99 · ENFORCEMENT PENALTIES	0	0	0	0	0
Total 416 · SEWAGE TREATMENT *****	89,176	105,521	93,322	105,102	121,158
417. ADMIN/GENERAL					
417.21 · ELECTIONS	0	0	0	0	0
417.31 · INSURANCE -Crime(employee bond)	38	61	40	40	64
417.36 · MEMBERSHIPS - BACWA & CASA	1,809	2,080	2,007	2,007 #	2,308
417.41 · OFFICE POSTAL / SUPPLIES	164	197	11	61	74
417.45 · RENT / UTILITIES	3,700	3,885	6,261	6,261	5,009
417.56 · PROF SVCS (Admin) Attorney/Auditor	815	897	3,075	3,075	2,460
417.61 · PRINTING/ PUBLISHING	132	152	500	500	575
417.70 · SOFTWARE SUBSCRIPTION	672	739	640	640	704
417.80 · VEHICLE / TRAVEL REIMBURSEMENT	0	131	0	0	131
417.96 · *REC checks payable /OTHER ADMIN. / RI	39	46	93,561	93,561	1,476
417.96.3pc · County Charges	637	733	0	0	0
Total 417 · ADMIN / GENERAL *****	8,005	8,920	106,095	106,145	12,801
6560 · PAYROLL EXPENSES *****					
6560.x · Salary & Benefits	37,832	49,987	26,919	30,621	31,846
6560.2 & .3 · CalPERS UAL & Workers Comp	2,700	4,050	665	2,165	3,247
Total 6560 · PAYROLL EXPENSES *****	40,532	54,037	27,584	32,786	35,093
Total O&M Expense	158,562	197,662	256,755	281,023	214,331
Non-Op and Capitol Expenses					
416.212 · LOAN PRINCIPAL (non-op)	38,560	39,648	39,648	39,648	62,195
419.1 · Loan Interest - Non-Op Expense	7,514	5,166	7,097	7,097	11,031
111.x · Capitol Sewer Projects and CCTV	0	85,000	0	0	85,000
419 · Non-Op Expense - Other	0	0	0	0	0
Interfund G/L non-op adjustment	0	0	0	0	0
Operating Reserves - Budget Allocation					
Septic Tank Heavy Cleaning (\$50k over 5yrs - 2025)	10,000	10,000	10,000	10,000	10,000
NPDES Permit Reserve (\$40k over 4yrs - 2024)	10,000	10,000	10,000	10,000	10,000
WWTP Cap Repl. Reserve (\$20K over 5yrs - 2025)	4,000	4,000	4,000	4,000	4,000
RWQCB Operations Reserve (\$15K over 3yrs - 2024)	5,000	5,000	5,000	5,000	5,000
Rate Stabilization Reserve					53,658
Contingency 10%		19,766			21,433
TOTAL EXPENSES	233,637	376,242	332,500	356,768	476,648
Net Ordinary O&M Income	135,394	102,246	135,340	111,072	98,739
Net Include. Contingency, Capital, & Reserves	60,319	-76,334	59,595	35,327	-163,578

PORT COSTA SANITARY DEPARTMENT
Proposed BUDGET FY 2023/2024

Sewer Use Charge: **\$2,345**

GENERAL FUND 3425: REVENUE DETAIL

	PY Actual	Adopted	Estimated Year End	Proposed Budget
	FY 21/22	FY 22/23	FY 22/23	FY 23/24
301.0 Sewer use charge	\$293,031	\$299,278	\$299,278	\$312,040
303.0 Capacity charge				
302.0 Permit fees	\$180	\$180	\$60	\$180
306.0 Misc fees			\$0	
SUB-TOTALS O&M	\$293,211	\$299,458	\$299,338	\$312,220
311.0 Interest	\$427	\$250	\$426	\$650
318.0 REC Checks / Cost recovery (Non-op)	\$0	\$200	\$92,331	\$200
317.0 Inter-department Loan	\$317	\$0	\$0	\$0
319.0 Grants	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$293,956	\$299,908	\$392,095	\$313,070

FUND 3425 - BALANCE OVERVIEW

	PY ACTUAL FY 21/22	ADOPTED FY 22/23	EST YEAR END FY 22/23	Proposed BUDGET FY 22/23
Opening Cash Balance				
Septic Tank Replacement Reserve	\$ 10,000	\$ 20,000	\$ 20,000	\$ 30,000
Discharge Permit Reserve	\$ 10,000	\$ 20,000	\$ 20,000	\$ 30,000
Plumbing Pipe Refurb. Reserve	\$ 4,000	\$ 8,000	\$ 8,000	\$ 12,000
RWQCB Violation Fines Reserve	\$ 5,000	\$ 10,000	\$ 10,000	\$ 15,000
Contingency Reserve ***		\$ -		\$ -
Carry Over (unallocated)	\$ 115,299	\$ 175,618	\$ 193,771	\$ 229,098
TOTAL OPENING CASH BALANCE	\$ 162,452	\$ 233,618	\$ 251,771	\$ 316,098
ESTIMATED REVENUE	\$ 293,956	\$ 299,908	\$ 392,095	\$ 313,070
ESTIMATED O&M EXPENSES	\$ (158,562)	\$ (197,662)	\$ (281,023)	\$ (214,331)
ESTIMATED CAP. PROJ. EXPENSES	\$ -	\$ (85,000)	\$ -	\$ (85,000)
ESTIMATED LOAN PRINCIPAL	\$ (38,560)	\$ (39,648)	\$ (39,648)	\$ (62,195)
ESTIMATED LOAN INTEREST	\$ (7,514)	\$ (5,166)	\$ (7,097)	\$ (11,031)
NON-OPERATING EXPENSE - OTHER	\$ -	\$ -	\$ -	\$ -
Closing Fund Balance				
Operating Reserves Included in Balance				
Septic Tank Rehab/Replace Reserve	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000
Discharge Permit Reserve	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000
Plumbing Pipe Refurb. Reserve	\$ 8,000	\$ 12,000	\$ 12,000	\$ 12,000
RWQCB Violation Fines Reserve	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Contingency ***		\$ 19,766		\$ 21,433
Interfund G/L non-op adjustment		\$ -		\$ -
Carry Over(unallocated)	\$ 193,771	\$ 99,284	\$ 229,098	\$ 148,178
TOTAL CLOSING FUND BALANCE	\$ 251,771	\$ 206,050	\$ 316,098	\$ 256,611

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

Outstanding Debt	Beginning FY 22/23	Principle Pay FY 22/23	Est. Ending FY 22/23
Crockett Sanitary (WestA Refi)	\$165,426	\$39,648	\$125,778
Crockett Sanitary (Pre-2013 transfers)	\$24,233	\$0	\$24,233
Crockett Sanitary (3rd Loan)	\$150,000	\$0	\$150,000

Capital Projects for FY 2023/24

PORT COSTA SANITARY DEPARTMENT

SEWER COLLECTION SYSTEM PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET	GRANT FUNDED	PCSAN FUNDED
Sewer Main&Manhole realignment (approx 150+LF)	\$ 50,000		
Emergency project(s)	\$ 10,000		\$ 10,000
CCTV Inspection	\$ 25,000		\$ 25,000
TOTAL	\$ 85,000		
TREATMENT PLANT	----- REPLACEMENTS O&M	----- IMPROVEMENTS FIXED ASSET	
Septic Tank Hatches		\$0	\$0
Sump high alarm		\$1,500	\$1,500
Backup chemical pump		\$1,500	\$1,500
Various emergency WWTP	\$3,000.00	\$5,000	\$8,000
TOTAL	\$3,000.00	\$8,000	
EQUIPMENT		CAPITAL IMPROVEMENTS	
No tools or equipment planned		\$0.00	
TOTAL		\$0.00	
			<hr/> \$46,000.00

Future Capital Reserve for large projects

Sand Replacement Reserve	TBD
Sand bed engineering study	TBD
RR Crossing	TBD
Influent metering MH and flume	TBD
Survey & Main replacement on Canyon Lake	TBD

FY 2023-24 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 PROPOSED

	PY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual	Approved	Estimated Year	Proposed
Collection System				
Loan Principal	\$ 87,580	\$ 86,680	\$ 81,970	\$ 48,421
Gas, Fuel, Vehicle (District owned)	\$ 601	\$ 300	\$ 550	\$ 1,000
Insurance (liab, prop, crime)	\$ 29,592	\$ 44,712	\$ 45,694	\$ 50,492
West County O&M Pump Station	\$ 43,306	\$ 47,637	\$ 69,032	\$ 59,403
Prof. Services (Collection Sys) Non WCWD	\$ 9,390	\$ 10,141	\$ 11,258	\$ 12,000
Rent/Lease Easements	\$ 13,708	\$ 14,804	\$ 3,003	\$ 3,000
Maintenance (CSO)	\$ 120,786	\$ 130,257	\$ 190,533	\$ 163,163
Utilities	\$ 48,023	\$ 55,164	\$ 64,649	\$ 54,820
Cap. Replacement (O&M) Pump Station	\$ 3,047	\$ 55,000	\$ 45,567	\$ 55,000
Other	\$ 338	\$ 2,827	\$ 5,282	\$ 3,500
Total Collection System	\$ 356,371	\$ 447,522	\$ 517,539	\$ 450,801
Treatment Plant				
JTP Operations & Maint - C&H	\$ 55,211	\$ 1,176,594	\$ 0	\$ 1,542,831
Professional Services	\$ 0	\$ 0	\$ 21,151	\$ 23,267
Capital Replacement (O&M) JTP	\$ 0	\$ 11,893	\$ 0	\$ 23,786
Total Treatment Plant	\$ 55,211	\$ 1,188,487	\$ 21,151	\$ 1,589,883
Administrative				
Elections	\$ 0	\$ 0	\$ 0	\$ 0
Membership	\$ 2,824	\$ 5,026	\$ 4,567	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 2,704	\$ 6,111	\$ 3,000	\$ 4,391
Professional Services (Admin)	\$ 29,209	\$ 44,493	\$ 59,377	\$ 70,641
Printing / Publishing	\$ 415	\$ 1,800	\$ 1,206	\$ 1,800
Rents/Leases - Office Space	\$ 43,226	\$ 32,713	\$ 48,137	\$ 62,137
Capital Replacement (New Office)	\$ 2,100	\$ 22,335	\$ 0	\$ 10,000
New Office Occupancy	\$ 329	\$ 20,082	\$ 2,232	\$ 3,000
Travel/Meetings/Vehicle	\$ 200	\$ 548	\$ 500	\$ 500
Utilities (phone and internet)	\$ 4,363	\$ 5,018	\$ 1,334	\$ 3,500
Software subscriptions	\$ 5,049	\$ 18,687	\$ 16,277	\$ 16,340
County & State Charges	\$ 9,473	\$ 10,135	\$ 7,769	\$ 6,650
Recoverable Expenses / Other Misc.	\$ 1,542	\$ 9,226	\$ 15,363	\$ 9,000
Training and Conferences	\$ 760	\$ 1,500	\$ 0	\$ 1,500
Sub-Total Administrative	\$ 102,194	\$ 177,674	\$ 159,762	\$ 194,259
Salaries and Benefits (O&M)	\$ 290,262	\$ 309,164	\$ 257,837	\$ 284,840
Recoverable Payroll (REC/PC/MAINT)	\$ 0	\$ 0	\$ 91,000	\$ 67,000
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 736	\$ 13,408	\$ 8,378	\$ 20,000
Total Administrative	\$ 393,192	\$ 500,245	\$ 516,977	\$ 566,099
Fixed Assets				
Capital Projects Allocation	\$ 765,430	\$ 886,323	\$ 435,553	\$ 396,997
423 Other Non-Op Interfund trsrfr to 3427	\$ 2,425	\$ 7,275	\$ 0	\$ 7,275
Total Fixed Assets	\$ 767,855	\$ 893,598	\$ 435,553	\$ 404,272
Interfund loan to Maint. Dept. - 1 R.P.	\$ 0	\$ 100,000	\$ 0	\$ 100,000
Non-operation expenses	\$ 10,122	\$ 12,022	\$ 17,223	\$ 15,000
Contingency Expense 10%	\$ 0	\$ 213,625	\$ 0	\$ 260,678
Interfund G/L operation adjustment	\$ 15,263	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 1,598,014	\$ 3,355,499	\$ 1,508,443	\$ 3,386,734
TOTAL APPROPRIATIONS	\$ 1,598,014	\$ 3,355,499	\$ 1,508,443	\$ 3,386,734
TOTAL REVENUES	\$ 1,879,134	\$ 2,716,337	\$ 2,054,240	\$ 3,336,734
Property Tax	\$ 310,985	\$ 320,985	\$ 320,985	\$ 323,824
Sewer Use Charges	\$ 1,414,081	\$ 1,556,428	\$ 1,544,428	\$ 1,611,428
Sewer Use Charges - C&H	\$ 49,174	\$ 398,392	\$ 0	\$ 590,088
Permit fees	\$ 1,920	\$ 1,760	\$ 630	\$ 1,312
Capacity charges	\$ 2,425	\$ 7,275	\$ 0	\$ 7,275
Interest (non-op)	\$ 15,970	\$ 20,749	\$ 47,374	\$ 63,112
Cost Recovery including payroll	\$ 750	\$ 12,000	\$ 85,962	\$ 70,276
Grants - RTS (non-op) and others	\$ 36,406	\$ 12,213	\$ 12,213	\$ 7,578
Interfund transfer 3427	\$ 0	\$ 206,387	\$ 0	\$ 106,387
Loan repayment from Port Costa	\$ 38,560	\$ 39,648	\$ 39,648	\$ 61,076
Other - Penalties, pass thru, bonds, etc.	\$ 8,863	\$ 28,500	\$ 3,000	\$ 14,082
Allocation from Rate Stabilization Reserve	\$ 0	\$ 112,000	\$ 0	\$ 480,296

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2023-24 PROPOSED (#####)**

	<u>PY Actual</u>	<u>Estimated</u>	<u>Proposed Budget</u>
	<u>FY 21-22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	1,459,830	755,583	1,206,353
Rate Stabilization Reserve	2,132,624	3,117,993	3,213,019
TOTAL OPENING CASH BALANCE	3,592,454	3,873,576	4,419,372
ESTIMATED REVENUES (excl. PCSan Repay & Stab Resrv)			
Interdepartment receivable Port Costa Loans	38,560	39,648	61,076
RSR allocation/Const. Fund 3427 Transfers for projects	0	0	480,296
ESTIMATED O&M OUTLAY EXPENSE	-804,774	-1,055,667	-2,606,783
Interdepartment loan for 1 Rolph Park Dr.	0	0	-100,000
ESTIMATED CAPITAL OUTLAY EXPENSE	-701,430	-403,553	-1,522,570
Contingency Expense 10% *	0	0	-260,678
Non-Op Expense / Cash Bond Refunds	-10,122	-17,223	-22,275
Transfer to Capital Construction Fund # 3427 **	-66,425	-32,000	-39,275
Transfer from Capital Reserve Fund # 3429	0	0	0
Interfund G/L noperating adjust.	-15,263	0	0

TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE

Capital Account Balance in Fund #3426	755,583	1,206,353	41,505
Rate Stabilization Reserve	3,117,993	3,213,019	2,732,723
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***	3,873,576	4,419,372	2,774,228

^off by \$200k

* 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	378,219.98	339,659.68	300,011.98
Loan Principle Payments	-38,560.30	-39,647.70	-61,076.00
Accrued Debt PCSan Ending Balance	339,659.68	300,011.98	238,935.98

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

Property Taxes Held in 3240 Beginning Balance
 Property Taxes Held in 3240 Ending Balance

 Difference (increase / decrease)
 County charges held in 3240



CROCKETT SANITARY DEPARTMENT
10-MONTH ACTUALS AND PROPOSED BUDGET FY 2023/24 (May 2023)

	PY Actual	Budgeted	11-month Actuals	Estimated Current Year	Proposed Budget
	FY 21/22	FY 22/23	FY 22/23	FY 22/23	FY 23/24
GENERAL FUND 3426 - Revenue					
3426i · FUND 3426 CVSAN. Revenue*****					
300 · OPERATING REVENUE					
301.1 · SEWER USE CHARGES - CY **	\$ 1,414,081	1,556,428	862,708	1,544,428	1,544,428
301.2 · SEWER USE CHARGES - PY	\$ 49,174	5,000	0	0	67,000
301.3 · SEWER USE CHARGES - C&H **	\$ -	393,392	0	0	590,088
302 · PERMIT FEES	\$ 1,920	1,760	630	630	1,312
303 · CONNECTION / CAPACITY CHARGES	\$ 2,425	7,275	0	0	7,275
307 · PENALTIES AND FINES COLLECTED	\$ -	500	0	0	1,000
318 · COST RECOVERY					
318.2 · Abatement Costs	\$ -	5,000	0	0	1,000
318.1 .3 .6 · C&H reimburse and Other	\$ 750	7,000	155	2,275	2,276
318.8m · Payroll - repaid by Maint.	\$ -		0	7,781	7,000
318.8pc · Payroll - repaid by PCSan	\$ 35,643		0	27,761	30,000
318.8re · Payroll - repaid by Rec	\$ 14,952		0	48,145	30,000
Total 318 · COST RECOVERY	51,345	12,000	155	85,962	70,276
Total 300 · OPERATING REVENUE	1,518,945	1,976,355	863,493	1,631,020	2,281,379
325 · NON-OPERATING REVENUE					
311 · INTEREST	\$ 15,970	20,749	36,445	47,374	63,112
314 · PROPERTY TAX-transfer from 3240	\$ 310,985	320,985	300,985	320,985	323,824
316 · PAYMENTS PRIVATE SEWER AGRMT	\$ -	5,000	0	0	7,682
319 · GRANTS	\$ 36,406	12,213	0	12,213	7,578
320 · OTHER NON-OP INCOME / PASSTHRU	\$ 2,863	15,000	0	1,000	2,400
322 · INTERFUND TRANSFER FROM 3427	\$ -	206,387	0	0	106,387
325.8 · CONTRACTOR BONDS	\$ 6,000	8,000	1,000	2,000	3,000
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	\$ 38,560	39,648	39,648	39,648	61,076
Total 325 · NON-OPERATING REVENUE	410,784	627,982	378,078	423,220	575,059
Allocation from Rate Stabilization Reserve	0	112,000	0	0	480,296
Interfund G/L non-operating income adj.	0	50,000			50,000
Total 3426i · FUND 3426 CVSAN. Revenue *****	1,929,729	2,766,336	1,241,571	2,054,240	3,386,734

CROCKETT SANITARY DEPARTMENT
10-MONTH ACTUALS AND PROPOSED BUDGET FY 2023/24 (May 2023)

	PY Actual	Budgeted	11-month Actuals	Estimated Current Year	Proposed Budget
	FY 21/22	FY 22/23	FY 22/23	FY 22/23	FY 23/24
GENERAL FUND 3426 - Expense					
3426e · FUND 3426 CVSAN. Expense*****					
410 · COLLECTION SYSTEM *****			***** COLLECTION SYSTEM *****		
410.211 · LOAN PRINCIPAL	87,580	86,680	81,970	81,970	48,421
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHIC	601	300	137	550	1,000
410.30 · INSURANCE	29,592	44,712	45,694	45,694	50,492
410.50 · WEST COUNTY O&M (PS)	43,306	47,637	59,032	69,032	59,403
410.55 · PROF. SVCS. (Coll.)	9,390	10,141	10,258	11,258	12,000
410.65 · RENT/LEASE EASEMENTS	13,708	14,804	3,003	3,003	3,000
410.70 · MAINTENANCE					
70.1 · Sewers - preventive maint.	111,168	120,062	171,521	181,525	153,664
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	9,618	10,195	8,045	9,008	9,499
Total 410.70 · MAINTENANCE	120,786	130,257	179,566	190,533	163,163
410.90 · UTILITIES					
90.1 · Electricity	39,714	45,671	45,384	49,056	46,604
90.2 · Water	5,953	6,548	11,211	12,800	5,312
90.6 · Autodialer Alarm	2,356	2,945	2,127	2,793	2,905
Total 410.90 · UTILITIES	48,023	55,164	58,722	64,649	54,820
410.95 · OTHER OPERATING (Coll.)					
95.1 · Capital Repl. - Pump Station	3,047	55,000	28,131	45,567	55,000
95.2 · Other Operating Costs + HHW	338	2,827	5,117	5,282	3,500
Total 410.95 · OTHER OPERATING (Coll.)	3,385	57,827	33,248	50,849	58,500
Total 410 · COLLECTION SYSTEM *****	356,371	447,523	471,631	517,539	450,801
411 · TREATMENT PLANT *****			***** TREATMENT PLANT *****		
411.50 · C&H - JTP O&M	55,211	1,176,594	0	0	1,542,831
411.55 · PROF. SVCS. - Treatment Plant	0	0	21,151	21,151	23,267
411.95 · CAPITAL REPLACEMENT (Treat)	0	11,893	0	0	23,786
Total 411 · TREATMENT PLANT *****	55,211	1,188,487	21,151	21,151	1,589,883
414 · ADMINISTRATIVE *****			***** ADMINISTRATIVE *****		
414.20 · ELECTIONS	0	0	0	0	0
414.35 · MEMBERSHIPS	2,824	5,026	713	4,567	4,800
414.40 · OFFICE					
40.1 · Postal	150	1,400	215	1,000	2,000
40.2 · Supplies	985	3,019	642	1,000	1,042
40.3 · Miscellany	1,568	1,692	82	1,000	1,348
Total 414.40 · OFFICE	2,703	6,111	939	3,000	4,391
414.55 · PROF. SVCS. (Admin.)					
55.4 · Attorney	22,912	19,910	39,587	41,587	45,746
55.5 · Auditor / Financial Consult.	6,222	8,608	8,910	9,210	12,895
55.6 · Engineer / Consultants (non-Capl)	0	10,566	0	0	2,000
55.7 · Consultants	75	5,409	8,079	8,579	10,000
Total 414.55 · PROF. SVCS. (Admin.)	29,209	44,493	56,577	59,377	70,641
414.60 · PRINTING/PUBLISHING	415	1,800	706	1,206	1,800

CROCKETT SANITARY DEPARTMENT
10-MONTH ACTUALS AND PROPOSED BUDGET FY 2023/24 (May 2023)

	PY Actual	Budgeted	11-month Actuals	Estimated Current Year	Proposed Budget
	FY 21/22	FY 22/23	FY 22/23	FY 22/23	FY 23/24
414.65 · RENTS&LEASES (Loan share)	43,226	32,713	47,850	48,137	62,137
414.70 · CAPITAL REPL. (Admin Bld.)	2,100	22,335	0	0	10,000
414.75 · ADMIN BLDG Utilities/O&M	329	20,082	1,461	2,232	3,000
414.80 · VEHICLE / TRAVEL REIMBURSE	200	548	23	500	500
414.90 · TELEPHONE / INTERNET / CELL	4,363	5,018	1,134	1,334	3,500
414.94 · SOFTWARE SUBSCRIPTIONS	5,049	18,687	2,172	16,277	16,340
414.95 · OTHER ADMIN					
95.3 · County & State Charges	9,473	10,135	5,542	7,769	6,650
95.x · Recoverable exp. (excl. Payroll)	224	8,226	6,900	6,900	8,000
95.9 · Training and Conferences	760	1,500	0	0	1,500
95 · SUC Refund, COVID-19, Other Misc.	1,318	1,000	8,448	8,463	1,000
Total 414.95 · OTHER ADMIN	11,775	20,861	20,890	23,132	17,150
Total 414 · ADMINISTRATIVE *****	102,193	177,674	132,465	159,762	194,259
Total 3426e · SUB-TOTAL O&M Expense*****	513,775	1,813,684	625,248	698,453	2,234,943
6560 · PAYROLL EXPENSES *****					
CVSan - O&M SALARY/BENEFITS					
General Manager	104,456	112,812	92,764	96,475	106,829
Department Manager	92,176	94,941	82,912	95,544	108,956
Administrative Services Manager	64,827	51,861	44,901	50,065	17,555
Assistant District Secretary	26,366	39,549	12,118	15,753	20,000
Other hrly employees	2,438	10,000	0	0	31,500
Total CVSan O&M SALARY/BENEFITS	290,263	309,164	232,695	257,837	284,840
Recoverable REC Payroll	0		45,145	48,000	30,000
Recoverable PCSAN Payroll	0		28,855	35,000	30,000
Recoverable MAINT Payroll	0		6,781	8,000	7,000
Total Recoverable Payroll	0	0	80,781	91,000	67,000
Other Payroll Exp. (WC premium / credit adj.)	736	13,408	6,378	8,378	20,000
Total 6560 · PAYROLL O&M EXPENSES *****	290,999	322,572	319,854	357,215	371,840
Total O&M Expense	804,774	2,136,255	945,101	1,055,667	2,606,783
411.99 Other Non-Op Interfund trsfr to 3427	2,425	7,275	0	0	7,275
423.1 Loan Interest Non-Op Expense	9,122	10,022	14,223	14,223	12,000
423 Non-Op Expense Other / Cash Bond Refund:	1,000	2,000	1,000	3,000	3,000
Contingency Expense 10%		213,625			260,678
111 Capital Project Funding Allocation		886,323			396,997
Actual spent on Capital Projects	701,430		388,926	403,553	
411.98 Trnsfr to 3427 for 3rd-clarifier capx reser	64,000	32,000	0	32,000	
Interdepartment Loan for 1 Rolph Park Dr.	0	100,000	0	0	100,000
Payroll Liability G/L adjustment	-15,263	0	0	0	0
TOTAL EXPENSE (w/ Capital Alloc. & Contingency)	1,567,488	3,387,500	1,349,250	1,508,443	3,386,734
NET BUDGET EXCESS or (DEFICIT)	362,241	-621,164	-107,679	545,796	-0

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

	PY Actual	Budgeted	Estimated Yearly Totals	Proposed Budget
	FY 21/22	FY 22/23	FY 22/23	FY 23/24
CONSTRUCTION FUND 3427: BUDGET DETAIL *****				
Opening Cash Balance	961,888	1,030,821	1,030,821	1,078,385
Interest (non-operating)	2,518	2,800	15,639	10,000
Connection Fees / Capacity Charges *	2,425	7,275	0	7,275
Misc. Fees	0	0	0	0
Annexation Fees	0	0	0	0
Investment Fees	-10	-20	-75	-20
Transfer for JTP Plant Cap Impr.	0	-106,387	0	-106,387
Transfer for PS & collec sewer Cap Impr.	0	-100,000	0	-350,000
Interfund Transfers - to JTP CapX Reserves *	64,000	32,000	32,000	32,000
YEAR-END BALANCE	1,030,821	866,489	1,078,385	671,253

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

Opening Cash Balance	71,664	72,117	71,664	72,794
Loans	0	0	0	0
Interfund Transfers	0	0	0	0
Interest (non-operating)	457	503	1,134	1,361
Cost Recovery	0	0	0	0
Investment Fees	-4	-8	-4	-8
Interfund Transfers	0	0	0	0
YEAR-END BALANCE	72,117	72,612	72,794	74,147

*** JTP Capital Improvement Reserve Breakdown**

	Balance Carried Forward	Allocated in FY 23/24	Ending Reserve Balance June 30, 2023	Est. District Share of Project Costs
Third Clarifier (Polishing) Reserve	288,000.00	0.00	288,000.00	324,363.00
Diffuser Membranes #1, #2, #3	160,000.00	32,000.00	192,000.00	141,596.00
	448,000.00		480,000.00	465,959.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2023/24 PROPOSED (May 2023)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Estimated Spending</u>	<u>Estimated Balance</u>
	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 22/23</u>	<u>June 30, 2023</u>
CAPITAL BUDGET DETAIL *****				
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	43,343	840,573	388,926	494,990
Pump Station	584,754	0	14,627	570,128
Treatment Plant	108,023	0	0	108,023
JTP Clarifier Reserve to Fund 3427	0	32,000	32,000	0
Equipment	5,500	13,750	0	19,250
Admin Bldg / Other	13,962	0	0	13,962
TOTAL	755,583	886,323	435,553	1,206,353

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Draft Budget Allocation</u>
	<u>FY 23/2</u>	<u>FY 23/24</u>		<u>FY 23/24</u>
Capital Projects Cost Centers	-	+	<i>Contingency **</i>	=
Sewer Projects	494,990	784,883	10%	318,883
Pump Station	570,128	613,300	10%	47,490
Treatment Plant	108,023	106,387	10%	
JTP Cap Reserve *	0	32,000		32,000
Equipment	19,250	18,000	10%	-1,375
Other	13,962	0	10%	
TOTAL	1,206,353	1,554,570		396,997

* \$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

*** State Revolving Fund (SFR) Loan identified as funding source for collection system projects

**** Actual spending in FY22/23 incomplete

Capital Projects for FY 2023/24 PROPOSED (____)

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
Planned projects funding	\$450,000.00	#3426
Prior uncompleted projects	\$129,883.00	Reserves
Emergency projects / unidentified	\$95,000.00	Reserves
TV inspection program	\$50,000.00	#3426
Flow metering	\$5,000.00	#3426
Staff salary& benefits	\$20,000.00	#3426
Capital project District Engineer oversight	\$35,000.00	#3426
	<hr/>	
TOTAL	\$784,883.00	

EQUIPMENT	CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING SOURCE
Safety equipment and tools	\$3,000.00	#3426
Camera and Security	\$10,000.00	#3426
Office equipment	\$5,000.00	#3426
	<hr/>	
TOTAL	\$18,000.00	

Capital Projects for FY 2023/24

PROPOSED (6/4/19)

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL	CAPITAL	CAP. IMP.
	REPLACEMENTS O&M	IMPROVEMENTS FIXED ASSET	FUNDING SOURCE
MCC Phase 1 - Parts, Phase 2 install ASAP		\$600,000.00	#3426/Reserve
Improve ventilation of wet well (additional. vent fans)		\$3,300.00	Reserve
Loring Power Generator Package		\$10,000.00	
Rebuild Air Compressor and motor 1 & 2	\$25,000.00		
Rebuild of Grit Pump No. 1	\$25,000.00		
Install Pump No. 5 air vent system	\$5,000.00		
	TOTAL	\$55,000.00	\$613,300.00
TREATMENT PLANT	CAPITAL	CAPITAL	CAP. IMP.
	REPLACEMENTS	IMPROVEMENTS	FUNDING
Replace DAF air compressor	\$3,370.00		
Install french drain south of reactors	\$5,055.00		Fund 3427
New wires from control room to reactor pump	\$940.00		
Miscellaneous projects - cap replacement	\$2,528.00		
Replace influent pumps, impellers, etc.		\$8,425.00	
Replace sewer liner		\$13,712.00	Fund 3427
Overhaul DAF #1		\$84,250.00	Fund 3427
Trns to JTP Cap. Reserve - diffusers/3rd clarifier		\$32,000.00	#3426
	TOTAL	\$11,893	\$138,387.00