

CROCKETT COMMUNITY SERVICES DISTRICT

Budget, Finance, & Audit Committee Agenda for Monday June 15, 2020

TIME: 3:00 PM

PLACE: ** TELECONFERENCE - SEE BELOW **

IMPORANT NOTICE REGARDING COVID -19 AND TELECONFERENCED MEETINGS:

Based on the mandates by the Governor in *Executive Order 33-20* and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time. (*See Resolution No. 19/20-18*)
- The meeting will be conducted via tele conference using Zoom.
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below. See end of agenda for information on How to Submit Public Comments.

HOW TO OBSERVE THE MEETING:

Telephone: Listen to the meeting live by calling Zoom at +1 669 900 9128.

Enter the Meeting ID# 881 3006 2959 followed by the pound (#) key.

More phone numbers can be found on Zoom's website at <https://zoom.us/u/aeON0A5qL>.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/88130062959> using a computer with internet access that meets Zoom's system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

Mobile: Login through the Zoom mobile app on a smartphone and enter Meeting ID# 881 3006 2959.

CALL TO ORDER:

PUBLIC COMMENTS:

ITEMS FOR CONSIDERATION:

1. Consider setting cost allocation rates for FY 2020/21.
2. Consider acceptance of cost of services – billable rates.
3. Receive proposed FY 2020/21 budget and form recommendations, as needed.
4. Consider Debt Management Policy for the District, form recommendations.
5. Report on other issues of concern related to budget and finance of the District.

ADJOURNMENT:

HOW TO SUBMIT PUBLIC COMMENTS:

Written/ Read Aloud: Please email your comments to manager@town.crockett.ca.us, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (*not to exceed three minutes at staff's cadence*), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 3:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Directors at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. The public can speak up at that time or use the Zoom chat feature to indicate they want to make a public comment. If needed, a short recess (generally less than 10 minutes) will take place during the time public comment is open to allow the comments to be collected. Use Zoom chat or email your comments to manager@town.crockett.ca.us, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all submitted comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

You will find the Minutes of this meeting posted on our website at www.town.crockett.ca.us
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. The Board has designated the District's website located at <https://www.town.crockett.ca.us/meetings> as the place for making those public records available for inspection. The documents may also be obtained by calling the District Manager, 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

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e-mail: manager@town.crockett.ca.us
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TO: Budget & Finance Committee
FROM: General Manager *M*
SUBJECT: Cost Allocation Rates Between Departments
DATE: June 9, 2020

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.

Staff has been allocating indirect costs between departments since 2007 using a variety of formula that is fair to each of the District's departments. The Budget & Finance Committee recommended keeping the same formulas in the development of the rates for FY 20/21.

Presented is a Cost Allocation Rate table that shows proposed allocation splits for FY 20/21 and prior year FY 19/20 splits below it to facilitate discussion. The final Cost Allocation Rates table will be presented on one page, minus the additional prior year details, to the Board on June 24.

In general, a larger burden of the District wide costs will be borne by the Crockett Sanitary Department. An exception is the CalPERS Unfunded Liability line item which is slowly shifting to Recreation as it has two active classic members vs. one for the District/sanitary department.

ACTION RECOMMENDED:

Staff is asking the Budget & Finance Committee to review the current Cost Allocation Rate schedules and give direction to staff for any changes that should be implemented.

Based on feedback, staff will draft a Cost Allocation Rate sheet for FY 20/21 and bring it to the Budget & Finance Committee before submittal to the Board on June 24, 2020.

COST ALLOCATION RATES FY 20/21

(proposed 6/9/2020)

	REC. DEPT.	CVSAN DEPT.	PCSAN DEPT.	MAINT DEPT.
<u>Allocation weighted, 25% by population served and CY 75% budgeted O&M expenditures (excl. Maint.)</u>				
GENERAL MANAGER (CSD allocated time)	32.04%	61.25%	6.71%	0%
<i>Prior Year</i>	32.64%	57.83%	9.53%	
<i>Estimated Expense</i>	\$ 13,683	\$ 26,160	\$ 2,866	
ASSIST. DISTRICT SECRETARY (CSD allocated)	32.04%	61.25%	6.71%	0%
<i>Prior Year</i>	32.64%	57.83%	9.53%	
<i>Estimated Expense</i>	\$ 3,298	\$ 6,306	\$ 691	
LEGAL / CONSULTING ADVICE (unallocated time)	32.04%	61.25%	6.71%	0%
<i>Prior Year</i>	32.64%	57.83%	9.53%	
<i>Estimated Expense</i>	\$ 4,222	\$ 8,073	\$ 884	
DISTRICT OFFICE RENT (Sanitary Depts. only)	0%	90.47%	9.53%	0%
<i>Prior Year</i>		88.51%	11.49%	
<i>Estimated Expense</i>	\$ -	\$ 27,140	\$ 2,860	
EOC / OES STAFF TIME (Sanitary Depts. only)	0%	90.47%	9.53%	0%
<i>Prior Year</i>		88.51%	11.49%	
<i>Estimated Expense</i>	\$ -	\$ -	\$ -	
ICOM SOFTWARE (Sanitary population only)	0%	94.33%	5.67%	0%
<i>Prior Year</i>		93.16%	6.84%	
<i>Estimated Expense</i>	\$ -	\$ 11,320	\$ 680	

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

CSD OFFICE SUPPLIES	24.25%	55.65%	20.10%	0%
<i>Prior Year</i>	18.71%	71.55%	9.74%	
<i>Estimated Expense</i>	\$ 231.56	\$ 531.46	\$ 192.00	
LAFCO / COUNTY CHARGES (CSD only)	24.25%	55.65%	20.10%	0%
<i>Prior Year</i>	18.71%	71.55%	9.74%	
<i>Estimated Expense</i>	0.00%	0.00%	0.00%	
WEB, EMAIL, SOFTWARE SUBSCRIPTIONS	24.25%	55.65%	20.10%	0%
<i>Prior Year</i>	34.36%	59.06%	6.58%	
<i>Estimated Expense</i>	\$ 1,620	\$ 3,718	\$ 1,343	

Allocations by other factors

LIABILITY INSURANCE (PY actual O&M) *	<i>Use audited O&M from prior year to allocate</i>			
<i>(Estimate displayed - only for historical comparison)</i>	30.7%	61.3%	8.0%	0.0%
<i>REC split 33% to Comm Center, Pool, & Park</i>				
<i>MAINT share paid by REC in FY 20/21</i>				
<i>Prior Year</i>	29.50%	62.90%	7.60%	0.0%
<i>Estimated Expense</i>	\$ 16,433	\$ 32,813	\$ 4,282	\$ -
PROPERTY INSURANCE (use actual split) *	<i>Use allocation by actual split once bill arrives</i>			
<i>(Estimate displayed - only for historical comparison)</i>	36.4%	33.3%	21.0%	9.2%
<i>(REC Breakdown - Comm Center 24.8%, Pool 6.3%, Park 2.1%)</i>				
<i>Prior Year</i>	33.20%	34.90%	22.20%	9.8%
<i>Estimated Expense</i>	\$ 2,087	\$ 1,911	\$ 1,207	\$ 529
EMPLOYEE CRIME INSURANCE (CY O&M payroll)	45.50%	45.17%	9.37%	0.28%
<i>Prior Year</i>	58.14%	34.63%	6.23%	1.0%
<i>Estimated Expense</i>	\$ 168	\$ 167	\$ 35	\$ 1
CALPERS UNFUNDED LIAB. (pensions)	34.95%	57.91%	7.14%	0%
<i>Prior Year</i>	30.98%	61.28%	7.74%	0%
<i>Estimated Expense</i>	\$ 3,368	\$ 5,580	\$ 688	\$ -
AUDITOR'S FEES (PY O&M expenditures)	28.51%	63.15%	7.59%	0.75%
<i>Prior Year</i>	27.69%	64.45%	7.12%	0.74%
<i>Estimated Expense</i>	\$ 3,136	\$ 6,947	\$ 835	\$ 82
ELECTION COSTS (by ratio of registered voters)	50%	46.69%	3.31%	0%
<i>Prior Year</i>	50%	46.69%	3.31%	0%
<i>Estimated Expense</i>	\$ 1,128	\$ 1,053	\$ 75	\$ -
CCSDA / CSDA MEMBERSHIP (Sanitary 80% popul.)	20.00%	75.46%	4.54%	0%
<i>Prior Year</i>	20%	74.52%	5.48%	0%
<i>Estimated Expense</i>	\$ 20	\$ 75	\$ 5	\$ -
BACWA MEMBERSHIP DUES (PCSAN only)	0%	0%	100%	0%
CASA MEMBERSHIP DUES (CVSan only benefit)	0%	100.00%	0%	0%
CSD PHONE/FAX/INTERNET (paid by CVSAN)	0%	100%	0%	0%
DISTRICT VEHICLE (CVSAN w/ mileage recov.)	0%	100%	0%	0%
PO BOX 578 FEES (paid by CVSAN)	0%	100%	0%	0%
USA NORTH FEES (paid by CVSAN)	0%	100%	0%	0%
USB / COSTCO CREDIT CARD FEES (Paid by REC)	100%	0%	0%	0%

Allocations for Maintenance Dept

	<u>Mem Hall</u>	<u>Bridgehead</u>	<u>Plaza/Lights</u>
PAYROLL SPLIT (PY O&M exld. insurance)	91.72%	6.30%	1.98%
OTHER (Unallocated incidentals)	100%	0%	0%

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Cost of Services - Crockett CSD

(Proposed Rate as of 7/1/2020)

Item / Task	Actual Cost	+ Overhead	Proposed Billable Rate	FY 19/20 PY Rate
Photocopy / printouts per page	0.6800	\$0.07	\$0.75	\$0.60
Second page	0.0878	\$0.01	\$0.10	\$0.10
Double sided - second side	0.0804	\$0.01	\$0.10	\$0.10
Faxing per page (sending)	0.9287	\$0.09	\$1.00	\$1.00
Faxing per page (receiving)	0.4314	\$0.04	\$0.50	\$0.50
Check Processing				
Create and cut checks	\$2.25	\$1.81		
Counter sign checks	\$0.45	\$0.36		
Prepare and mail checks	\$0.60	\$0.48		
Postage and envelope	\$0.67	\$0.07		
Total Cost Per Check	\$3.97	\$2.72	\$6.69	\$6.30
Bounced Check Fee			\$50.00	\$50.00
Reissue check 2x check fee			\$13.38	\$12.60
Staff / Abatement Costs Per Hour				
General Manager	\$54.44	\$43.65	\$98.09	\$92.65
Department Manager	\$42.57	\$34.13	\$76.70	\$70.76
Assistant District Secretary	\$39.44	\$23.19	\$62.63	\$46.77
Recreation Manager	\$41.85	\$24.61	\$66.46	\$58.11
Facilities Coordinator	\$39.44	\$23.19	\$62.63	\$46.77
Event Supervisor	\$33.53	\$19.72	\$53.24	\$36.83
REC General Assistant	\$16.76	\$9.86	\$26.62	\$22.98
Recording the Release Notice of Violation				
<i>Average 20 minutes staff time at billable rate. Use Cost Report Calculation for recovery.</i>			\$67.37	
<i>County fees of \$20 to release lien plus \$15 notary fee. Base fee \$14 1st page and \$3 each addtl.</i>				
Incidental Costs (no overhead)				
Envelope and postage	0.67		\$0.67	\$0.60
Certified Mail + Electronic Receipt	4.80		\$4.80	\$3.50
Vehicle Mileage	0.575		\$0.58	\$0.58
** Billable labor overhead REC / CSD	58.81%			48.49%
Billable labor overhead SANITARY	80.17%			71.86%
Surcharge on direct-costs	10%			10%

Approved by B&F on _____

Approved by CSD _____

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Members of the Board: Luigi Barassi, Michael Kirker, John MacKenzie, Kent Peterson, Emma Sutton

2.

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TO: Budget & Finance Committee / Board of Directors
FROM: General Manager *M*
SUBJECT: Proposed FY 20/21 Budget
DATE: June 8, 2020

The Crockett Community Services District proposed budgets for FY 20/21 have been updated to reflect changing conditions at the District office due to the impact the 2019 Novel Coronavirus is having and will have for the foreseeable future. These latest updates are based on the proposed and preliminary versions presented to the Commissions. The Maintenance Department budget is to be reviewed by the CSD Budget & Finance.

Each report is broken out by department and includes a written budget summary report along with the proposed budget for FY 20/21. 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.

The total District proposed budget for FY 20/21 is \$3,652,172, including an allocation of \$1,185,474 for capital improvements and \$190,258 for debt service.

STAFF RECOMMENDATION:

The Budget & Finance Committee should receive the budget report and proposed FY 20/21 budget and form opinion on budget presented.

The Board should then receive report from the Budget & Finance Committee on the proposed FY 20/21 budget along with recommendations and form opinion on budget presented.

CROCKETT COMMUNITY SERVICES DISTRICT FY 2020/21 BUDGET

Proposed (6/8/2020)

	PRIOR YEAR ACTUAL 2018/19	ADOPTED BUDGET 2019/20	ESTIMATED YEAR-END 2019/20	PROPOSED BUDGET 2020/21
Revenue				
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ 6,749	\$ -
Recreation Dept.	\$ 553,317	\$ 733,253	\$ 493,766	\$ 632,951
Maintenance Dept.	\$ 63,249	\$ 207,829	\$ 58,707	\$ 169,700
Port Costa Sanitary Dept.	\$ 263,500	\$ 277,594	\$ 428,158	\$ 303,488
Crockett Sanitary Dept. ^{(2) (3)}	\$ 2,056,447	\$ 2,126,541	\$ 2,096,453	\$ 2,181,647
Receivable PC Loans ⁽³⁾	\$ 89,932	\$ 36,474	\$ -	\$ 73,977
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,026,445	\$ 3,381,691	\$ 3,083,833	\$ 3,361,763
Expenses				
CCSD Administration ⁽¹⁾	\$ 11,263	\$ -	\$ -	\$ -
Recreation Dept.	\$ 533,890	\$ 825,193	\$ 540,884	\$ 735,381
Maintenance Dept.	\$ 47,514	\$ 363,872	\$ 24,691	\$ 372,562
Port Costa Sanitary Dept. ⁽³⁾	\$ 252,918	\$ 361,070	\$ 446,848	\$ 339,537
Crockett Sanitary Dept. ⁽²⁾	\$ 1,336,022	\$ 1,982,200	\$ 2,194,339	\$ 2,204,692
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 2,181,607	\$ 3,532,335	\$ 3,206,762	\$ 3,652,172
Net Increase (Decrease) in Cash	\$ 844,838	\$ (150,644)	\$ (122,929)	\$ (290,409)
Fund Balance, beginning	\$ 4,189,555	\$ 5,034,393	\$ 5,034,393	\$ 4,911,464
Fund Balance, end of year	\$ 5,034,393	\$ 4,883,749	\$ 4,911,464	\$ 4,621,055
<i>O&M annual - All Depts.</i>	\$ 1,809,386	\$ 2,091,855	\$ 2,085,360	\$ 2,183,485
<i>Payroll Summary All Depts.</i>	\$ 356,860	\$ 393,246	\$ 399,188	\$ 413,825

⁽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 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.

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2019

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: Board of Directors
FROM: General Manager 
SUBJECT: Proposed FY 2020/21 Budget for General Fund 3241
DATE: June 8, 2020

The 11-month Recreation Budget Report details are incorporated within the attached proposed FY 20/21 budget. Even with the Novel Coronavirus (COVID-19) crisis a budget deficit for the recreation department is not forecast as operating expenses have also been lower. The projected year end fund balance as of June 30, 2020 is anticipated to be \$473,560. Unused contingency and excess revenue will roll over to the respective Capital Fund and O&M General Fund.

The budget report financials are based on the COVID-19 crisis impacting the Recreation Department through the end of September 2020. The department has budgeted opening the pool later in the summer with limited offerings and social distancing restrictions put in place. Community Center rental events, such as weddings and Quinceañeras, cannot be held until the County Health Officer announces Phase 4 re-openings can begin. There is the possibility that Phase 4 openings are not allowed until next year. A prolonged closure would have a drastic impact on the recreation budget and further cuts in services may have to be considered.

COMMUNITY CENTER:

- The Community Center is primarily funded through operating revenue and grants. Bookings for next year are continuing to be accepted and Community Center Rental revenue (#4200) is not drastically being impacted by COVID-19. Revenue through June 2020 has been limited to deposit bookings only, contracts and rental payments are anticipated in July and August once the center opens to execute contracts. Rental Refund expenditures (#5165.61) is estimated to be \$13,349 through June 30, 2020. Both Event Supervisors remain furloughed. The budget includes \$30,000 in additional rental refunds through September 30, 2020.
- \$17,670 of Property Tax (#4010) is allocated to the Community Center cost center for FY 20/21 to cover Health Benefit expenses for two recreation employees. Both the District share and Employee share of health benefits are continuing to be paid by the Recreation Department for one furloughed employee.
- Painting of the Multi-Purpose Room (MPR) has been added to planned capital projects for FY 20/21.
- The 2020 Summer Concert Series for two events remain included in the budget but they may be cancelled. Unused grant funding for musicians would be returned to the Crockett Community Foundation.

AQUATIC:

- Historically the pool is subsidized and receives the second largest share of the Recreation Special Parcel Tax (#4802). The proposed budget assumes the pool opening to the public in early July. Limited use of the pool in mid-June is possible if agreement with the Crockett Swim Team is reached. If the pool were to remain closed this summer its operating expenses (i.e. payroll, pool chemicals, electricity, gas, etc.) will be substantially lower.
- Payroll expenses will continue to be the largest expense to operate the pool. Lifeguard training and certification (#5230) costs will be higher in FY 20/21 as training will be paid in July 2020 for late opening and May 2021 for those hired for next year's opening.

PARKS:

- Retaining wall along Pomona and replacement stairs at the corner of Rolph and Pomona will be treated as a capital improvement under the parks cost center. Architectural grant has been awarded and drawings have been done. Planning for this project has been halted due to COVID-19. Management is hopeful a grant can be obtained in late 2020 or early 2021 to complete this project in the Spring of 2021.
- Incidental landscaping expenses for Memorial Hall are included in the park cost center.
- The installation of David Botta Memorial Bench added as capital project for FY 20/21.

ADMINISTRATIVE:

- Higher payroll costs are budgeted for the administrative cost center. This is due in part as the Facilities Manager / Assistant District Secretary is performing more District work during the COVID-19 shutdown, for which shared costs are billed to the administrative cost center.
- Attorney costs (#5180) are over budget in FY 19/20 but should be lower in FY 20/21.

POLICE LIAISON:

- Parking revenue is anticipated to remain low in FY 20/21 bringing in \$600 in revenue. Some jurisdictions have suspended enforcement of violations, such as parking fines, during the COVID-19 crisis and as such little extra revenue through December 30, 2020 is anticipated. Expenses will exceed revenue in both FY 19/20 and FY 20/21.

SUMMARY

Total budgeted expenses will exceed revenue in FY 20/21 by \$102,430. The majority of the cost centers will draw down the Operations & Maintenance (O&M) General Fund. The Capital Reserve Fund will be drawn down to as identified capital project are completed. The total Recreation Fund 3241 balance ending June 30, 2021 is anticipated to be \$371,130.

FY 2020-21 CROCKETT RECREATION DEPARTMENT PROPOSED BUDGET (6/8/20) - FUND 3241

	PY 2018-19 Actual	FY 2019-20 Approved	FY 2019-20 Year-End Estimated	FY 20-21 Proposed Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 3,327	\$ 2,500	\$ 2,024	\$ 2,200
Telephone / Internet / Software Subscriptions	\$ 6,190	\$ 6,162	\$ 7,836	\$ 7,354
Insurance	\$ 15,085	\$ 16,134	\$ 20,056	\$ 21,093
Elections	\$ 1,128	\$ 0	\$ 0	\$ 1,200
Maintenance	\$ 101,757	\$ 96,493	\$ 88,872	\$ 96,146
Memberships	\$ 235	\$ 360	\$ 414	\$ 360
Program Supplies	\$ 7,370	\$ 11,900	\$ 3,089	\$ 14,375
Other Operating incl. Capital Replcmt.	\$ 78,735	\$ 111,993	\$ 70,281	\$ 136,254
Office	\$ 6,512	\$ 6,401	\$ 5,542	\$ 6,876
Professional Services	\$ 12,194	\$ 15,214	\$ 18,396	\$ 16,100
Advertising & Legal Notices	\$ 1,172	\$ 1,250	\$ 1,442	\$ 1,500
Training & Certification	\$ 5,550	\$ 5,400	\$ 1,006	\$ 8,170
Cost of Goods Sold	\$ 5,665	\$ 6,513	\$ 6,751	\$ 4,942
Vehicle Travel Reimbursement	\$ 2,561	\$ 2,780	\$ 1,976	\$ 2,590
Utilities	\$ 52,643	\$ 52,382	\$ 60,284	\$ 59,961
County Charges	\$ 5,522	\$ 5,784	\$ 5,508	\$ 5,510
Salaries and Benefits	\$ 210,188	\$ 227,090	\$ 210,988	\$ 181,624
Total O&M Expenses	\$ 515,834	\$ 568,356	\$ 504,463	\$ 566,255
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 2,472	\$ 200,000	\$ 29,406	\$ 112,500
Total Fixed Assets	\$ 2,472	\$ 200,000	29,406	112,500
Contingency Reserve *	\$ 0	\$ 56,837	0	\$ 56,626
Non-Operating expense / interfund trsfrs	\$ 17,455	\$ 0	\$ 7,014	\$ 0
Payroll Liabilities G/L adjust.	-1,870		\$ 0	
Total Expenditures	\$ 533,890	\$ 825,193	\$ 540,884	\$ 735,381
	\$	\$		
TOTAL APPROPRIATIONS	\$	\$ 825,193	\$	\$ 735,381
TOTAL REVENUES **	\$ 553,317	\$ 733,253	\$ 493,766	\$ 632,951
Operating Revenue	\$ 296,793	\$ 307,193	\$ 218,148	\$ 283,267
Cost recovery	\$ 4,036	\$ 3,325	\$ 5,220	\$ 3,425
Community Center income	\$ 205,237	\$ 212,960	\$ 173,536	\$ 226,786
Aquatics Center income	\$ 82,546	\$ 84,599	\$ 36,655	\$ 49,656
Other income (park, keys, fines, etc.)	\$ 3,016	\$ 3,209	\$ 2,537	\$ 1,900
Donations (other)	\$ 1,958	\$ 3,100	\$ 200	\$ 1,500
Non-Operating Revenue	\$ 256,524	\$ 426,060	\$ 275,617	\$ 349,684
Property Tax trsf from 3240	\$ 58,000	\$ 59,947	\$ 52,000	\$ 63,949
Recreation Tax	\$ 136,180	\$ 136,620	\$ 136,180	\$ 136,180
Interest (non-op)	\$ 8,601	\$ 9,891	\$ 9,083	\$ 6,975
Return-to-Source Co-gen grant	\$ 42,789	\$ 43,852	\$ 36,078	\$ 52,380
Other non-profit grants	\$ 166	\$ 172,500	\$ 32,897	\$ 87,000
Non-operating income	\$ 10,787	\$ 3,250	\$ 9,379	\$ 3,200

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
PROPOSED (6/8/20) RECREATION BUDGET FY 2020/21

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	
REC FUND 3241: BUDGET DETAIL ***					Opening
					Balance Est.
Opening Cash Balance in Fund 3241					FY 21/22
Opening Damage Deposit Balance	18,376.32	22,260.82	22,260.82	25,001.82	27,742.82
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	0.00	0.00	0.00	0.00	0.00
Opening Capital Fund Balance	93,598.85	341,126.85	341,126.85	344,617.69	227,817.69
Opening Cap / Restricted Donations	3,438.50	3,600.79	3,600.79	5,173.43	5,073.43
Opening Police Liaison Funds	9,280.40	8,228.86	8,228.86	7,847.64	5,616.64
Opening O&M General Funds *	331,027.83	99,930.69	99,930.69	45,389.31	59,349.31
TOTAL OPENING CASH BALANCE	501,252.42	520,678.53	520,678.53	473,560.41	371,130.41
ESTIMATED REVENUES					
Community Center	251,140.64	248,362.00	209,247.41	279,797.00	
Aquatics Center	167,271.45	239,094.00	123,181.08	117,692.00	
Parks, Bocce, Tennis Courts	60,765.96	166,828.00	86,392.11	144,029.00	
Administrative	72,173.75	77,160.00	74,551.34	90,833.00	
Police Liaison	1,964.74	1,809.00	393.59	600.00	
TOTAL REVENUES	553,316.54	733,253.00	493,765.53	632,951.00	
ESTIMATED O&M OUTLAY EXPENSE					
Community Center	230,567.06	251,175.00	236,080.71	265,299.00	
Aquatics Center	157,969.46	174,968.00	133,102.54	151,248.00	
Parks, Bocce, Tennis Courts	54,179.05	69,608.00	53,596.83	65,468.00	
Administrative	70,102.03	70,145.00	80,908.40	82,575.00	
Police Liaison	3,016.28	2,460.00	774.81	1,665.00	
SUB -TOTAL O&M EXPENSE	515,833.88	568,356.00	504,463.29	566,255.00	
Contingency	0.00	56,837.00	0.00	56,626.00	
Non-operating expense	17,455.01	0.00	7,014.20	0.00	
Payroll Liability G/L adjust.	-1,870.46	0.00	0.00	0.00	
ESTIMATED CAPITAL OUTLAY EXPENSE					
Community Center	0.00	0.00	2,441.16	5,000.00	
Aquatics Center	0.00	80,000.00	0.00	15,000.00	
Park, Tennis, Bocce	2,472.00	120,000.00	26,965.00	91,500.00	
Police Liaison	0.00	0.00	0.00	1,000.00	
TOTAL EXPENSE	533,890.43	825,193.00	540,883.65	735,381.00	
CLOSING BALANCE - FUND 3241 ***	520,678.53	428,738.53	473,560.41	371,130.41	
Prop. Taxes Held in 3240 as of June 30	8,918.23	10,000.00	16,642.70	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
PROPOSED BUDGET (6/8/2020) FY 2020/2021 (Closure thru Sept 30)

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery - C/D and other	1,943.93	3,000.00	4,633.31	4,873.31	3,000.00
4200 · Community Center Rentals	140,212.00	155,000.00	117,541.00	118,341.00	157,500.00
4201 · Center rents - senior nutrition	4,000.00	4,800.00	4,000.00	4,000.00	4,800.00
4202 · Center rents - outside classes	1,440.00	1,200.00	780.00	780.00	1,200.00
4203 · Center - clean/damage DEPOSITS	44,435.00	38,000.00	30,960.00	30,960.00	42,686.00
4750 · Security services *	9,236.00	8,960.00	9,559.00	9,559.00	9,800.00
4780 · Cleaning services *	5,112.00	4,000.00	4,896.00	4,896.00	4,800.00
4870 & 4880 · Summer Concert & other	801.60	1,000.00	5,000.00	5,000.00	6,000.00
4885 · Donations (operations)	1,338.00	2,300.00	200.00	200.00	1,000.00
4886 · Donations (restricted)	640.78	800.00	1,559.77	1,559.77	700.00
Total 4000 · OPERATING REVENUE	209,159.31	219,060.00	179,129.08	180,169.08	231,486.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	0.00	7,200.00	3,000.00	3,000.00	17,670.00
4802 · Recreation tax	17,579.00	1,195.00	1,085.00	1,085.00	1,000.00
4803 · Investment interest	5,635.76	6,481.00	6,055.50	6,055.50	4,251.00
4850 · Cost Recovery (Non-op)	3,271.87	750.00	460.25	485.25	1,000.00
4890 · Non-profit grants (operations)	0.00	6,000.00	0.00	0.00	6,000.00
4891.1 · Non-profit grants RTS (restrict.)	10,941.00	5,676.00	4,690.00	4,690.00	16,390.00
4891.3 · Grants: Capital Impr. (restrict.)	0.00	0.00	8,494.00	8,494.00	0.00
4899 · Non-operating passthru & other	4,553.70	2,000.00	5,101.91	5,268.58	2,000.00
Total 4800 · NON-OPERATING REVENUE	41,981.33	29,302.00	28,886.66	29,078.33	48,311.00
Total 3241i · FUND 3241 REC. Income*****	251,140.64	248,362.00	208,015.74	209,247.41	279,797.00
Total Income	251,140.64	248,362.00	208,015.74	209,247.41	279,797.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	546.17	500.00	56.80	56.80	200.00
5060 · TELEPHONE / INTERNET	2,881.94	2,812.00	3,788.01	4,023.01	3,100.00
5070 · SOFTWARE SUBSCRIPTIONS	137.44	250.00	216.48	257.31	250.00
5100 · INSURANCE					
5101 · Property insurance	1,088.46	1,447.00	1,401.52	1,401.52	1,472.00
5102 & 5103 · Liab. & Empl. Bond Ins.	4,580.69	4,691.00	9,839.34	9,839.34	10,331.00
Total 5100 · INSURANCE	5,669.15	6,138.00	11,240.86	11,240.86	11,803.00
5130 · MAINTENANCE					
5131 · Building maint. supplies	1,368.70	1,239.00	743.21	823.21	1,180.00
5132 · Building maint. services	4,474.91	4,966.00	5,219.06	5,619.06	5,198.00
5133 · Bldg. repair supplies & hdwe	1,706.57	1,514.00	1,108.85	1,234.85	1,576.00
5134 · Bldg. repair services	6,088.04	3,707.00	1,527.30	1,777.30	4,061.00
5135 · Janitorial supplies	4,899.97	5,588.00	4,732.45	4,982.45	4,261.00
5136 · Janitorial services	18,783.84	19,368.00	17,251.47	17,251.47	17,769.00

CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
PROPOSED BUDGET (6/8/2020) FY 2020/2021 (Closure thru Sept 30)

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
5140 & 5141 · Landscp Supp. & Srvs	13,087.77	12,184.00	13,177.51	13,177.51	13,427.00
Total 5130 · MAINTENANCE	50,409.80	48,566.00	43,759.85	44,865.85	47,472.00
5150 · MEMBERSHIPS	117.50	240.00	413.82	413.82	240.00
5160 · PROGRAM SUPPLIES					
5160.2 · Xmas program (restricted)	1,363.73	800.00	1,018.11	1,018.11	1,000.00
5160.9 · S. Concert & 100 Year Celeb.	4,894.26	10,000.00	1,510.40	1,510.40	12,800.00
Total 5160 · PROGRAM SUPPLIES	6,257.99	10,800.00	2,528.51	2,528.51	13,800.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	7,427.49	13,100.00	862.74	862.74	18,800.00
5165.61 · Comm. center Rental refunds	270.50	1,400.00	9,355.00	13,349.00	30,000.00
5165.62 · Comm. center Deposit transfer	1,851.50	2,800.00	4,488.39	4,488.39	3,400.00
5165.63 · Comm. center Deposit refunds	40,598.50	36,000.00	31,011.61	31,711.61	36,545.00
5165.7 · Security Alarm/CCTV	2,712.05	2,800.00	2,934.00	2,934.00	2,950.00
5165.9 · Recoverable costs	1,346.33	800.00	1,050.77	1,117.44	1,000.00
5165.9e · Other Operating Costs	1,340.37	1,500.00	1,337.37	1,462.37	1,500.00
Total 5165 · OTHER OPERATING	55,546.74	58,400.00	51,039.88	55,925.55	94,195.00
5170 · OFFICE					
5171 · Postal	308.71	380.00	372.95	373.95	380.00
5172 · Supplies	889.34	1,000.00	2,114.70	2,198.03	2,000.00
5173 · Furnishings& Equipment	562.52	750.00	116.60	116.60	500.00
5174 · Visa transaction fees	1,211.64	1,200.00	820.70	920.70	1,200.00
Total 5170 · OFFICE	2,972.21	3,330.00	3,424.95	3,609.28	4,080.00
5183 · PROF. SVCS. Sec. Guards & Other	9,032.24	10,194.00	7,146.42	7,146.42	7,800.00
5191 · ADVERTISING	891.40	900.00	854.11	854.11	900.00
5230 · TRAINING & CERTIFICATION	0.00	500.00	752.39	752.39	700.00
5250 · VEHIC./TRAVEL REIMBURSEMENT	705.94	900.00	573.87	583.87	740.00
5260 · UTILITIES					
5261 · Electricity	9,378.32	11,499.00	10,846.66	11,246.66	11,621.00
5262 · Natural gas	2,628.04	2,551.00	2,755.66	2,905.66	2,785.00
5263 · Water	1,717.16	2,776.00	2,442.61	2,442.61	2,500.00
Total 5260 · UTILITIES	13,723.52	16,826.00	16,044.93	16,594.93	16,906.00
5340 · COUNTY CHARGES	1,011.00	1,200.00	1,294.14	1,404.14	1,380.00
Total 3241e · FUND 3241 REC. Expense*****	149,903.04	161,556.00	143,135.02	150,256.85	203,566.00
6560 · PAYROLL EXPENSES *****	80,664.02	89,619.00	82,984.86	85,823.86	61,733.00
Total O&M Expense	230,567.06	251,175.00	226,119.88	236,080.71	265,299.00
Contingency Expense (10%)*		25,118.00			26,530.00
Interfund and non-operating adjustments	0.00	0.00	0.00	0.00	0.00
5400 · Other Non-Op & 5166 COVID-19	14,755.01	0.00	5,779.20	5,779.20	0.00
Capital Project Funding Alloc. / Expense	0.00	0.00	2,441.16	2,441.16	5,000.00
TOTAL EXPENSE *	245,322.07	276,293.00	234,340.24	244,301.07	296,829.00
Net Ordinary O&M Increase/Decrease	16,019.88	-4,813.00	-31,700.05	-40,595.88	12,498.00
Net Including Contingency & Cap. Income/Exp.	5,818.57	-27,931.00	-26,324.50	-35,053.66	-17,032.00
Net Income	5,818.57	-27,931.00	-26,324.50	-35,053.66	-17,032.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
PROPOSED BUDGET (6/8/2020) FY 2020/21 (Pool to open late)**

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	8.00	100.00	36.02	36.02	100.00
4205 · Aquatics rents	19,664.00	21,000.00	7,467.00	7,467.00	9,933.00
4206 · Concessions	9,321.70	9,681.00	6,233.48	6,233.48	7,448.00
4860 · Swim admission fees	27,042.36	27,942.00	17,066.00	17,066.00	19,376.00
4861 · Aquatics passes	10,360.20	9,089.00	1,090.00	1,090.00	7,999.00
4874 · Aquatics programs	120.00	250.00	0.00	0.00	0.00
4876 · Swim lessons	15,522.00	16,437.00	4,674.50	4,674.50	4,800.00
4880 · Other sales-aquatics	211.00	200.00	107.00	107.00	100.00
4881 · Cash over / unidentified	304.77	0.00	16.75	16.75	0.00
4885 · Donations (operations)	50.00	100.00	0.00	0.00	100.00
4886 · Donations (restricted)	570.26	500.00	0.00	0.00	200.00
Total 4000 · OPERATING REVENUE	83,174.29	85,299.00	36,690.75	36,690.75	50,056.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	66,746.00	74,209.00	74,099.00	74,099.00	44,222.00
4803 · Investment interest	2,965.41	3,410.00	3,027.76	3,027.76	2,724.00
4850/4899 · Cost Recovery Non-op	44.75	500.00	2,508.57	2,508.57	200.00
4891.1 · Grants: RTS non-profit	14,341.00	8,176.00	6,855.00	6,855.00	20,490.00
4891.3 · Grants: Cap. Impr. (restrictc	0.00	67,500.00	0.00	0.00	0.00
Total 4800 · NON-OPERATING REVENUE	84,097.16	153,795.00	86,490.33	86,490.33	67,636.00
Total 3241i · FUND 3241 REC. Income****	167,271.45	239,094.00	123,181.08	123,181.08	117,692.00
Total Income	167,271.45	239,094.00	123,181.08	123,181.08	117,692.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	2,780.87	2,000.00	766.92	1,966.92	2,000.00
5060 · TELEPHONE / INTERNET	1,937.69	1,800.00	1,378.25	1,528.25	1,800.00
5070 · SOFTWARE SUBSCRIPTIONS	768.00	800.00	768.00	768.00	800.00
5100 · INSURANCE					
5101c · Property insurance	275.14	344.00	573.60	573.60	602.00
5102a · Liability insurance-aquatics	4,467.98	4,736.00	3,980.79	3,980.79	4,219.00
5103c · Employee bond	112.70	110.00	0.00	110.00	110.00
Total 5100 · INSURANCE	4,855.82	5,190.00	4,554.39	4,664.39	4,931.00
5130 · MAINTENANCE					
5131 & 5133 · Bldg. repair supplies	588.08	924.00	980.52	1,057.52	606.00
5132 & 5134 · Bldg. repair services	967.10	555.00	645.31	691.56	828.00
5135 · Janitorial supplies	876.84	814.00	157.69	307.69	700.00
5136 · Janitorial services	267.69	150.00	0.00	0.00	150.00
5140 5141 5142 · Landscape & light	1,872.23	100.00	327.99	327.99	250.00

CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
PROPOSED BUDGET (6/8/2020) FY 2020/21 (Pool to open late)

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
5145 · Pool chemical supplies	12,012.62	11,968.00	11,773.10	12,273.10	12,507.00
5146 · Pool maint. supplies	3,963.26	4,100.00	1,648.78	1,990.45	4,100.00
5147 & 5148 · Pool maint. services	1,387.04	1,564.00	1,736.25	2,361.25	1,930.00
Total 5130 · MAINTENANCE	21,934.86	20,175.00	17,269.64	19,009.56	21,071.00
5150 · MEMBERSHIPS	117.50	120.00	0.00	0.00	120.00
5160.6 · PROGRAM SUPPLIES	1,111.87	1,100.00	540.00	560.00	575.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	13,000.20	27,500.00	712.12	712.12	19,400.00
5165.7 · Security / CCTV monitoring	2,268.05	2,700.00	2,490.00	2,490.00	2,600.00
5165.8 · Cash under	34.00	0.00	2.00	2.00	0.00
5165.9 · Recoverable & Other Oper.	401.14	1,643.00	2,350.09	2,360.09	1,359.00
Total 5165 · OTHER OPERATING	15,703.39	31,843.00	5,554.21	5,564.21	23,359.00
5170 5171 5172 5173 · OFFICE SUPPLII	1,761.26	1,321.00	1,099.48	1,299.48	1,346.00
5174 · OFFICE - VISA transaction fees	582.42	700.00	423.67	423.67	500.00
5180 · PROF. SVCS. - Consultants	0.00	0.00	0.00	0.00	0.00
5191 · ADVERTISING	0.00	100.00	0.00	0.00	100.00
5230 · TRAINING & CERTIFICATION	5,444.00	4,500.00	253.40	253.40	7,070.00
5240 · COST OF GOODS SOLD					
5241 · Food concession supplies	5,445.40	6,293.00	5,349.19	6,674.19	4,842.00
5242 · Promotional goods	220.09	220.00	76.66	76.66	100.00
Total 5240 · COST OF GOODS SOLD	5,665.49	6,513.00	5,425.85	6,750.85	4,942.00
5250 · VEHIC./TRAVEL REIMBURSMNT	1,405.10	1,400.00	1,021.71	1,171.71	1,400.00
5260 · UTILITIES					
5261 · Electricity	16,153.19	16,262.00	18,503.45	19,103.45	19,676.00
5262 · Natural gas	11,428.44	9,686.00	6,984.02	7,384.02	9,406.00
5263 · Water	6,066.25	3,554.00	9,093.86	9,593.86	7,830.00
Total 5260 · UTILITIES	33,647.88	29,502.00	34,581.33	36,081.33	36,912.00
5340 · COUNTY CHARGES	2,671.00	2,724.00	2,073.14	2,073.14	2,080.00
Total 3241e · FUND 3241 REC. Expense**	100,387.15	109,788.00	75,709.99	82,114.91	109,006.00
Total 6560 · PAYROLL EXPENSES *****	57,582.31	65,180.00	50,487.63	50,987.63	42,242.00
Total O&M Expense	157,969.46	174,968.00	126,197.62	133,102.54	151,248.00
Contingency Expense (10%)*		17,497.00			15,125.00
Other Non-Operating Expense	0.00	0.00	210.00	210.00	0.00
Capital Project Funding Allocation/Exper	0.00	80,000.00	0.00	0.00	15,000.00
TOTAL EXPENSE *	157,969.46	272,465.00	126,407.62	133,312.54	181,373.00
Net Ordinary O&M Increase/Decrease	9,301.99	-3,374.00	-3,016.54	-9,921.46	-33,556.00
Net Including Contingency & Cap. Inc./Expense	9,301.99	-33,371.00	-3,226.54	-10,131.46	-63,681.00
Net Revenue	9,301.99	-33,371.00	-3,226.54	-10,131.46	-63,681.00

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
PROPOSED BUDGET (6/8/2020) FY 2020/21**

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	1,986.71	150.00	0.00	12.50	150.00
4879 · Tennis/restroom keys	410.00	600.00	534.00	584.00	600.00
4885 · Donations (operations)	0.00	200.00	0.00	0.00	200.00
Total 4000 · OPERATING REVENUE	2,396.71	950.00	534.00	596.50	950.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	40,696.00	36,878.00	36,768.00	36,768.00	46,579.00
4891.1 · Grants - RTS	17,507.00	30,000.00	24,533.00	24,533.00	15,500.00
4891.3 · Grants: Capital Impr. (restricted)	0.00	99,000.00	24,403.00	24,403.00	81,000.00
4899 · Other Non-Operating	166.25	0.00	91.61	91.61	0.00
Total 4800 · NON-OPERATING REVENUE	58,369.25	165,878.00	85,795.61	85,795.61	143,079.00
Total 3241i · FUND 3241 REC. Income*****	60,765.96	166,828.00	86,329.61	86,392.11	144,029.00
Total Income	60,765.96	166,828.00	86,329.61	86,392.11	144,029.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	91.71	115.00	112.00	112.00	118.00
5102 · INSURANCE Liability insurance	4,467.98	4,691.00	4,038.90	4,038.90	4,241.00
5130 · MAINTENANCE					
5131-5134 · Building & play eq. maint.	4,857.76	1,000.00	447.37	530.71	1,000.00
5135-5136 · Janitorial supplies & services	100.95	641.00	61.09	81.09	350.00
5140-5141 · Landscape suppl. & services	24,141.54	25,811.00	24,163.37	24,163.37	25,953.00
5142-5144 · Lighting and tennis supplies	312.12	300.00	176.07	221.07	300.00
Total 5130 · MAINTENANCE	29,412.37	27,752.00	24,847.90	24,996.24	27,603.00
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	4,604.85	20,700.00	7,999.18	7,999.18	17,500.00
5060 / 5165.9 / 5250 · Recov. / Other	1,362.50	200.00	41.63	58.30	200.00
Total 5165 · OTHER OPERATING	5,967.35	20,900.00	8,040.81	8,057.48	17,700.00
5180 · PROF. SVCS. (Safety Inspection)	0.00	720.00	0.00	0.00	0.00
5260 · UTILITIES -WATER	5,271.64	6,054.00	7,608.20	7,608.20	6,143.00
Total 3241e · FUND 3241 REC. Expense*****	45,211.05	60,232.00	44,647.81	44,812.82	55,805.00
6560 · PAYROLL EXPENSES *****	8,968.00	9,376.00	8,564.01	8,784.01	9,663.00
Total O&M Expense	54,179.05	69,608.00	53,211.82	53,596.83	65,468.00
Contingency Expense (10%) *	0.00	6,961.00	0.00	0.00	6,547.00
5290 · Non-Operating Expense	0.00	0.00	0.00	0.00	0.00
Capital Project Funding Allocation / Expense	2,472.00	90,000.00	26,365.00	26,965.00	91,500.00
TOTAL EXPENSE *	56,651.05	166,569.00	79,576.82	80,561.83	163,515.00
Net Ordinary O&M Increase/Decrease	6,586.91	-1,780.00	33,117.79	32,795.28	-2,439.00
Net Including Contingency & Cap. Income/Expense	4,114.91	259.00	6,752.79	5,830.28	-19,486.00
Net Revenue	4,114.91	259.00	6,752.79	5,830.28	-19,486.00

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
PROPOSED BUDGET (6/8/2020) FY 2020/21**

	<u>PY Actual</u>	<u>Adopted</u>	<u>11 Month</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	97.75	75.00	292.09	298.34	175.00
Total 4000 · OPERATING REVENUE	97.75	75.00	292.09	298.34	175.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	58,000.00	52,747.00	49,000.00	49,000.00	46,279.00
4802 · Recreation tax	11,159.00	24,338.00	24,228.00	24,228.00	44,379.00
4899 · Non-Op Income / passthrough	2,917.00	0.00	1,025.00	1,025.00	0.00
Total 4800 · NON-OPERATING REVENUE	72,076.00	77,085.00	74,253.00	74,253.00	90,658.00
Total 3241i · FUND 3241 REC. Income*****	72,173.75	77,160.00	74,545.09	74,551.34	90,833.00
Total Income	72,173.75	77,160.00	74,545.09	74,551.34	90,833.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5120 · SOFTWARE SUBSCRIPTIONS	465.23	500.00	1,199.87	1,259.87	1,404.00
5120 · ELECTIONS	1,128.42	0.00	0.00	0.00	1,200.00
5165 · OTHER OPERATING / RECOVERABLE	807.96	700.00	573.05	631.38	850.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	823.13	900.00	126.30	188.84	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	3,161.42	4,300.00	11,007.90	11,249.57	8,300.00
5190 · PUBLISH LEGAL NOTICES	280.17	250.00	587.90	587.90	500.00
5230 · TRAINING & CERTIFICATION	105.56	400.00	0.00	0.00	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	449.52	480.00	200.34	220.34	450.00
5340 · COUNTY CHARGES	1,840.37	1,860.00	2,030.22	2,030.22	2,050.00
Total 3241e · FUND 3241 REC. Expense*****	9,061.78	9,390.00	15,725.58	16,168.12	16,054.00
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	35,797.62	37,841.00	38,704.09	38,704.09	40,252.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	1,871.41	2,156.00	3,345.16	3,716.16	4,876.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	22,588.48	20,265.00	21,970.12	21,970.12	21,393.00
5011.5 · ASST. MGR- Wage/Benefits	408.60	493.00	44.70	44.70	0.00
6560 · PAYROLL Other (WC Premium etc.)	374.14	0.00	305.21	305.21	0.00
Total 6560 · PAYROLL EXPENSES *****	61,040.25	60,755.00	64,369.28	64,740.28	66,521.00
Total O&M Expense	70,102.03	70,145.00	80,094.86	80,908.40	82,575.00
Contingency Expense (10%)*		7,015.00			8,258.00
5400 · Non-Operating Expense / Passthrough	2,700.00	0.00	1,025.00	1,025.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE *	72,802.03	77,160.00	81,119.86	81,933.40	90,833.00
Net Ordinary Income	-628.28	0.00	-6,574.77	-7,382.06	0.00
Net Income	-628.28	0.00	-6,574.77	-7,382.06	0.00

**CROCKETT RECREATION DEPARTMENT - POLICE LIAISON DETAIL
PROPOSED BUDGET (6/8/20) FY 2020/21**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11 Mo. Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,964.74	1,809.00	393.59	393.59	600.00
Total 3241i · FUND 3241 REC. Income*****	1,964.74	1,809.00	393.59	393.59	600.00
Total Income	1,964.74	1,809.00	393.59	393.59	600.00
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	709.85	150.00	102.31	102.31	150.00
Total 5165 · OTHER OPERATING	709.85	150.00	102.31	102.31	150.00
5171/5172 · OFFICE POSTAL/SUPPLIES	372.99	150.00	10.45	20.45	50.00
Total 3241e · FUND 3241 REC. Expense*****	1,082.84	300.00	112.76	122.76	200.00
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,933.44	2,160.00	632.05	652.05	1,465.00
Total 6560 · PAYROLL EXPENSES *****	1,933.44	2,160.00	632.05	652.05	1,465.00
Total O&M Expense	3,016.28	2,460.00	744.81	774.81	1,665.00
Contingency 10%	0.00	246.00	0.00	0.00	166.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	0.00	1,000.00
TOTAL EXPENSE	3,016.28	2,706.00	744.81	774.81	2,831.00
Net Including Capital Income/Expenses	-1,051.54	-897.00	-351.22	-381.22	-2,231.00
Net Income	-1,051.54	-897.00	-351.22	-381.22	-2,231.00

CAPITAL PROPOSED (6/8/2020) FY 20/21

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX or OTHER FUNDED
COMMUNITY CENTER						
Repair bar floor		\$3,000.00		\$3,000		
Repair kitchen tiles		\$2,500.00			\$2,500	
Paint MPR		\$2,400.00			\$2,400	
Replacement Tables		\$3,500.00		\$3,500		
Replace fixtures in bathrooms		\$400.00		\$400		
New LED light fixtures	\$5,000.00			\$5,000		
New stage curtains		\$2,000.00		\$2,000		
Various Misc. Cap. Repl. items		\$5,000.00			\$5,000	
TOTAL	\$5,000.00	\$18,800.00				
AQUATICS CENTER						
Silicon roof for pool bld.	\$10,000.00			\$10,000		
Metered outdoor showers	\$5,000.00				\$5,000	
New pool cover winder		\$8,400.00			\$8,400	
New pool covers		\$8,000.00		\$8,000		
Various Cap. Repl. items		\$3,000.00			\$2,000	
TOTAL	\$15,000.00	\$19,400.00				
PARK, TENNIS, BOCCE						
Retaining Wall (Pomona/Pool)	\$45,000.00		\$40,500		\$4,500	
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500	
Hardwood chips for playground		\$5,500.00		\$5,500		
Replant park lawn		\$10,000.00		\$10,000		
Botta Memorial Bench (50%)	\$1,500.00				\$500	\$1,000
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$91,500.00	\$17,500.00				
POLICE LIAISON						
Botta Memorial Bench (50%)	\$1,000.00					\$1,000
TOTAL	\$1,000.00	\$0.00				
NON-CAP O&M EXPENSES COVERED BY RTS FUNDING						
Annual camera maintenance (Comm 50%/Pool 50%)				\$4,980		
			SUB-TOTALS:	\$81,000	\$52,380	\$36,800
						\$2,000
** Est. RTS funding in FY 20/21 is \$40,800			TOTAL:	\$172,180		

CROCKETT MAINTENANCE DEPARTMENT

of the Crockett Community Services District

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TO: Budget & Finance Committee / Board of Directors

FROM: General Manager *fm*

SUBJECT: Proposed FY 2020/2021 Budget

DATE: June 8, 2020

The Crockett Community Services District Board (CSD) is responsible for reviewing the Maintenance Department budget each year. The budget report includes an overview summary page and separate budget pages for the Memorial Hall, Bridgehead/Landscaping, and Plaza/Street Lighting/Fence cost centers.

The Maintenance Department will end the year with a net increase in cash. Maintenance Department share of Property Tax transfer from CSD Fund 3240 was completed in May. No substantial changes are anticipated prior to adoption of budget in June 2020.

HIGHLIGHTS

- The 2020 Walk of Honor Fundraising event has been cancelled due to the coronavirus pandemic. As such fundraising revenue was removed from the Memorial Hall cost center.
- Seismic foundation work at Memorial Hall did not occur in FY 19/20. Capital expenditures have been moved forward to FY 20/21, a total of \$344,000, with work anticipated to begin in the spring of 2021.
- Memorial Hall Park landscaping is being handled by the Recreation Department using funds from the Recreation park cost center.
- Donation of \$5,000 for the dog park was a pass-thru donation made to the independent Dog Park Committee in FY 19/20 which shows as Bridgehead Non-op expense line item under the Bridgehead cost center.
- The budget for FY 20/21 includes repayment of \$8,000 to the Recreation Department for Memorial Hall acquisition costs with funds coming from Property Tax revenue anticipated in December 2020.

SUMMARY

The Maintenance department will have a balanced budget for all cost centers. Property Tax revenue is anticipated to be the largest source of funding for operating costs. The independent and separate pursuit of a Maintenance Parcel Tax by the Crockett Improvement Association is not considered as any future changes to maintenance service generated by this proposed tax would not occur until FY 21/22 at the earliest. The Maintenance Department relies heavily on volunteers and concern remains as volunteers and donations shrink.

FY 20/21 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/8/2020) - FUND 3242 - OVERVIEW

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2019-20</u>	<u>FY 2019-20 Est.</u>	<u>FY 2020-21</u>
	<u>Actual</u>	<u>Adopted</u>	<u>11-Month</u>	<u>Year-End</u>	<u>Proposed</u>
<u>EXPENSES</u>					
Memorial Hall O&M	\$ 11,832	\$ 10,429	\$ 3,633	\$ 3,728	\$ 8,133
Bridgehead O&M	\$ 895	\$ 1,320	\$ 393	\$ 400	\$ 825
Plaza / Streetlights O&M	\$ 765	\$ 862	\$ 547	\$ 563	\$ 644
Port Costa Light. & Landscap. I	\$ -	\$ -	\$ -	\$ -	\$ 0
Sub-Total O&M Expense	\$ 13,492	\$ 12,611	\$ 4,573	\$ 4,691	\$ 9,602
Fixed Assets - Capital Expense					
Memorial Hall	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ 0
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 1,261	\$ -	\$ -	\$ 960
Non-op Expenses	\$ 26,384	\$ 20,000	\$ 25,000	\$ 20,000	\$ 10,000
Interfund G/L non-op adj.	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
TOTAL EXPENDITURES	\$ 47,514	\$ 363,872	\$ 29,573	\$ 24,691	\$ 372,562
TOTAL APROPRIATIONS	\$	\$ 363,872	\$	\$	\$ 372,562
<u>REVENUES</u>					
Operating Revenue					
Memorial Hall	\$ 2,793	\$ 2,000	\$ 300	\$ 300	\$ 1,000
Bridgehead	\$ 1,100	\$ 600	\$ 5,937	\$ 5,937	\$ 600
Plaza / Streetlights	\$ -	\$ 100	\$ -	\$ -	\$ 200
Total Operating Revenue	\$ 3,893	\$ 2,700	\$ 6,237	\$ 6,237	\$ 1,800
Non-Operating Revenue					
Memorial Hall	\$ 51,190	\$ 203,429	\$ 50,802	\$ 50,802	\$ 166,125
Bridgehead	\$ 520	\$ 852	\$ 816	\$ 816	\$ 888
Plaza / Streetlights	\$ 7,645	\$ 848	\$ 853	\$ 853	\$ 887
Total Non-Operating Revenue	\$ 59,355	\$ 205,129	\$ 52,471	\$ 52,471	\$ 167,900
TOTAL REVENUES	\$ 63,249	\$ 207,829	\$ 58,707	\$ 58,707	\$ 169,700
Net Increase (Decrease)	\$ 15,735	\$ (156,043)	\$ 29,135	\$ 34,017	\$ -202,862
<u>BALANCE OVERVIEW</u>					
FUND BALANCE (Beginning)	\$ 154,844.01	\$ 170,579.07	\$ 170,579.07	\$ 170,579.07	\$ 204,595.80
Estimated Revenue	\$ 63,248.68	\$ 207,829.00	\$ 58,707.48	\$ 58,707.48	\$ 169,700.00
Estimated Expenses	\$ 47,513.62	\$ 363,872.00	\$ 29,572.83	\$ 24,690.75	\$ 372,562.00
FUND BALANCE (End of Year)	\$ 170,579.07	\$ 14,536.07	\$ 199,713.72	\$ 204,595.80	\$ 1,733.80
Combined Payroll (Sal-Ben)	\$ 3,484	\$ 3,976	\$ 1,003	\$ 1,121.13	\$ 1,542

Note: Share of Property Tax held in Fund 3240 as of June 30, 2020 is \$140.87.

FY 20/21 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/8/2020) - FUND 3242 - MEMORIAL HALL

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 19-20 11-Month	FY 19-20 Est. Year-End	FY 2020-21 Proposed
EXPENSES					
Memorial Hall O&M					
Insurance - Property	\$ 88	\$ 7	\$ 2	\$ 2	\$ 2
Maintenance - building	\$ 2,458	\$ 300	\$ -	\$ -	\$ 300
Capital Replacement - O&M	\$ 352	\$ 250	\$ -	\$ -	\$ 250
Utilities - electricity	\$ 194	\$ 480	\$ -	\$ -	\$ 480
Payroll Expenses and volunteer WC	\$ 2,523	\$ 2,792	\$ 782	\$ 877	\$ 1,001
Programs - events (WoH & other)	\$ 1,823	\$ 1,500	\$ -	\$ -	\$ 1,000
Prof. Svcs.- Engineer, Attorney, Audit	\$ 4,342	\$ 5,000	\$ 2,780	\$ 2,780	\$ 5,000
All Other- Office and other op	\$ 52	\$ 100	\$ 69	\$ 69	\$ 100
Total Memorial Hall O&M Expenses	\$ 11,832	\$ 10,429	\$ 3,633	\$ 3,728	\$ 8,133
Fixed Assets - Capital Expense					
MH Construction	\$ -	\$ 300,000	\$ -	\$ -	\$ 317,000
MH Engineering / Architect	\$ 7,638	\$ 20,000	\$ -	\$ -	\$ 25,000
MH Staff Cap Expense	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
Total Fixed Assets	\$ 7,638	\$ 322,000	\$ -	\$ -	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 1,043	\$ -	\$ -	\$ 813
Memorial Hall Non-op	\$ 19,375	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000
Interfund G/L non-op trns adjust.	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
TOTAL MEMORIAL HALL EXPENDITURES	\$ 38,844	\$ 361,472	\$ 23,633	\$ 23,728	\$ 370,946
REVENUES					
Operating Revenue					
Memorial Hall					
Donations (restricted)	\$ 1,593	\$ 1,000	\$ 200	\$ 200	\$ 500
Donations / fundraisers (ops)	\$ 1,200	\$ 1,000	\$ 100	\$ 100	\$ 500
Total Operating Revenue	\$ 2,793	\$ 2,000	\$ 300	\$ 300	\$ 1,000
Non-Operating Revenue					
Memorial Hall					
Property Tax	\$ -	\$ 5,399	\$ 5,390	\$ 5,390	\$ 13,370
Cost Recovery and other	\$ 5	\$ 15	\$ -	\$ -	\$ 25
Interest (non-operating)	\$ 2,692	\$ 3,015	\$ 3,412	\$ 3,412	\$ 2,730
Non-profit grants (non-op.)	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Walk of Honor fundraiser	\$ 25,000	\$ 25,000	\$ 22,000	\$ 22,000	\$ 0
RTS Co-gen pass-thru (for MH)	\$ 4,118	\$ -	\$ -	\$ -	\$ 0
Pass-through (WoH & other) *	\$ 19,375	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0
Total Non-Operating Revenue	\$ 51,190	\$ 203,429	\$ 50,802	\$ 50,802	\$ 166,125
TOTAL REVENUES	\$ 53,984	\$ 205,429	\$ 51,102	\$ 51,102	\$ 167,125
Net Increase (Decrease) in Cash	\$ 15,139	\$ (156,043)	\$ 27,469	\$ 27,374	\$ -203,821

FY 20/21 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/8/2020) - FUND 3242 - PLAZA/STREETLIGHTS

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2019-20</u>	<u>FY 2019-20 Est.</u>	<u>FY 2020-21</u>
	<u>Actual</u>	<u>Adopted</u>	<u>11-Month</u>	<u>Year-End</u>	<u>Proposed</u>
<u>EXPENSES</u>					
Plaza / Street Lighting / Fence					
Insurance - Property	\$ 512	\$ 528	\$ 527	\$ 527	\$ 553
Payroll Expenses	\$ 253	\$ 284	\$ 20	\$ 36	\$ 41
All Other - Maint., Office, Auditor, et	\$ -	\$ 50	\$ -	\$ -	\$ 50
Total Plaza / Streetlight / Fence O&M	\$ 765	\$ 862	\$ 547	\$ 563	\$ 644
Fixed Assets - Capital Expense					
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 0
Contingency Reserve 10%	\$ -	\$ 86	\$ -	\$ -	\$ 64
Plaza / Streetlights / Fence Non-op	\$ 7,009	\$ -	\$ -	\$ -	\$ -
TOTAL PLAZA/LIGHTS EXPENDITURES	\$ 7,774	\$ 948	\$ 547	\$ 563	\$ 708
<u>REVENUES</u>					
Operating Revenue					
Plaza/Streetlights/Fence					
Donations (restricted)	\$ -	\$ -	\$ -	\$ -	\$ 100
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ -	\$ 100
Total Operating Revenue	\$ -	\$ 100	\$ -	\$ -	\$ 200
Non-Operating Revenue					
Plaza/Streetlights/Fence					
Property Tax *	\$ -	\$ 848	\$ 853	\$ 853	\$ 887
Cost Recovery and other	\$ 7,183	\$ -	\$ -	\$ -	\$ 0
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ 0
RTS Co-gen pass-thru	\$ 462	\$ -	\$ -	\$ -	\$ 0
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 7,645	\$ 848	\$ 853	\$ 853	\$ 887
TOTAL REVENUES	\$ 7,645	\$ 948	\$ 853	\$ 853	\$ 1,087
Net Increase (Decrease) in Cash	\$ (129)	\$ -	\$ 306	\$ 290	\$ 379

FY 20/21 MAINTENANCE DEPARTMENT PROPOSED BUDGET (6/8/2020) - FUND 3242 - BRIDGEHEAD

	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2019-20</u> <u>11-Month</u>	<u>FY 2019-20 Est.</u> <u>Year-End</u>	<u>FY 2020-21</u> <u>Prelim Budget</u>
EXPENSES					
Bridgehead / Landscaping					
Insurance - Liability	\$ 88	\$ -	\$ -	\$ -	\$ 0
Maintenance	\$ 86	\$ 250	\$ 192	\$ 192	\$ 250
Payroll Expenses and volunteer WC	\$ 415	\$ 900	\$ 201	\$ 208	\$ 500
Other Office, Attor., Audit., etc.	\$ -	\$ 170	\$ -	\$ -	\$ 75
Total Bridgehead O&M	\$ 588	\$ 1,320	\$ 393	\$ 400	\$ 825
Fixed Assets - Capital Expense					
Bridgehead	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 0
Contingency Reserve 10%	\$ -	\$ 132	\$ -	\$ -	\$ 83
Bridgehead Non-op	\$ -	\$ -	\$ 5,000	\$ -	\$ -
TOTAL BRIDGEHEAD EXPENDITURES	\$ 588	\$ 1,452	\$ 5,393	\$ 400	\$ 908
REVENUES					
Operating Revenue					
Bridgehead / Landscaping					
Donations (restricted)	\$ -	\$ 500	\$ 5,742	\$ 5,742	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 100	\$ 195	\$ 195	\$ 100
Total Operating Revenue	\$ -	\$ 600	\$ 5,937	\$ 5,937	\$ 600
Non-Operating Revenue					
Bridgehead / Landscaping					
Property Tax *	\$ -	\$ 812	\$ 816	\$ 816	\$ 848
Cost Recovery	\$ -	\$ 40	\$ -	\$ -	\$ 40
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ -	\$ 0
RTS Co-gen pass-thru	\$ 140	\$ -	\$ -	\$ -	\$ 0
Pass-through (other) *	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 140	\$ 852	\$ 816	\$ 816	\$ 888
TOTAL REVENUES	\$ 140	\$ 1,452	\$ 6,753	\$ 6,753	\$ 1,488
Net Increase (Decrease) in Cash	\$ (448)	\$ -	\$ 1,360	\$ 6,352	\$ 580

* If ordinance allowing use of property tax is adopted by the Board, otherwise from RTS or elsewhere.

PORT COSTA SANITARY DEPARTMENT

of the Crockett Community Services District

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TO: Port Costa Sanitary Commissioners and Board of Directors

FROM: General Manager 

SUBJECT: Proposed FY 2020/21 Budget

DATE: June 4, 2020

The 11-month Port Costa Sanitary Department Budget Report details are incorporated within the attached proposed Fiscal Year (FY) 20/21 budget.

The Port Costa Sanitary Department will have a deficit by fiscal year end but will not need to adopt a revised budget as the District will not end the year with a deficit. The Board will consider the proposed District budget on June 24, 2020.

HIGHLIGHTS

- The Port Costa Sanitary Department will end the year June 30, 2020 with \$97,530 in Fund 3425, which is enough to carry it for 6-months until Sewer Use Charge revenue (#301.0) is received. If receipt of revenue is deferred along with of property tax payments for property owners impacted by the coronavirus pandemic staff will work with the county to continue payment of bills until revenue is received.
- Regular septic tank cleaning (#416.96) will occur as requested by operators to avoid future major septic tank cleaning projects. Included in Capital Sewer Projects (#111.x) is \$5,000 for cutting maintenance hatches in the septic tank. This work will be scheduled based on engineer and operator recommendation and may be in phases if budget does not allow completion in one year.
- Payroll costs for Port Costa will remain about the same in FY 20/21. While the large septic tank cleaning project was the driving force for increased payroll costs in FY 19/20 there are incidental costs increases, such as health benefit offerings that began in 2020, that have been factored into the FY 20/21 budget.
- The exhausted Operating Reserves must be rebuilt over the next 2 to 5 years. A total of \$29K is budgeted for FY 20/21 along with a contingency reserve of \$17,397.
- The backup chemical pump capital project is still pending and will not occur this fiscal year. The item has been moved to the capital budget for FY 20/21.

ACTION

Review the proposed budget and form recommendation to the Board for adoption on June 24, 2020.

FY 2020-2021 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 PROPOSED 6/4/2020

	<u>PY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2019-20 Est.</u>	<u>FY 2020-21</u>
	<u>Actual</u>	<u>Approved Budget</u>	<u>Year End</u>	<u>Prelim Budget</u>
Collection System				
Liability Insurance	\$ 3,723	\$ 4,178	\$ 4,282	\$ 4,453
Profess. Services.	\$ 1,000	\$ 1,000	\$ 0	\$ 1,000
Sewers Maint.	\$ 14,808	\$ 10,000	\$ 8,110	\$ 10,000
Other Operating	\$ 1,800	\$ 1,000	\$ 157	\$ 1,000
Permits & Fees	\$ 2,286	\$ 2,331	\$ 2,625	\$ 2,678
Total Collection System	\$ 23,617	\$ 18,509	\$ 15,174	\$ 19,131
Treatment Plant				
Generator fuel / oil	\$ 60	\$ 100	\$ 266	\$ 300
Property Insurance	\$ 974	\$ 1,217	\$ 1,207	\$ 1,267
Contract Operator	\$ 48,000	\$ 54,000	\$ 47,080	\$ 55,200
Chemicals	\$ 4,523	\$ 3,500	\$ 3,112	\$ 3,937
Hardware/Supplies & Misc.	\$ 294	\$ 800	\$ 1,034	\$ 1,000
Profess. Svcs. (Engineer, Lab, Technici	\$ 19,827	\$ 20,772	\$ 13,151	\$ 15,803
Electricity	\$ 3,186	\$ 3,074	\$ 3,595	\$ 3,560
Alarm system phone	\$ 1,586	\$ 1,580	\$ 1,307	\$ 1,580
Cap. Replacement	\$ 2,820	\$ 3,000	\$ 45,649	\$ 3,000
Operating fees/permits	\$ 4,551	\$ 4,395	\$ 6,782	\$ 6,918
Other Operating - septic cleaning	\$ 0	\$ 43,000	\$ 226,250	\$ 12,000
Total Treatment Plant	\$ 85,821	\$ 135,438	\$ 349,432	\$ 104,565
Administrative				
Elections	\$ 77	\$ 0	\$ 0	\$ 80
Crime Insurance	\$ 22	\$ 25	\$ 25	\$ 25
Memberships	\$ 2,427	\$ 2,480	\$ 1,675	\$ 1,709
Office / Postal	\$ 218	\$ 250	\$ 158	\$ 250
Profess. Svcs.(admin)	\$ 1,774	\$ 3,500	\$ 11,607	\$ 6,955
Printing/Publishing	\$ 1,424	\$ 1,412	\$ 265	\$ 273
Software Subscription	\$ 171	\$ 350	\$ 1,320	\$ 1,346
Vehicle/Travel/Meetings	\$ 89	\$ 100	\$ 213	\$ 150
Other	\$ 773	\$ 1,600	\$ 310	\$ 1,000
County Charges	\$ 686	\$ 660	\$ 1,033	\$ 1,075
Sub-Total Administrative	\$ 7,660	\$ 10,377	\$ 16,607	\$ 12,863
Salaries and Benefits (O&M)	\$ 20,313	\$ 25,589	\$ 37,075	\$ 37,411
Other Payroll Exp. (WC premiums etc.	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 27,973	\$ 35,966	\$ 53,682	\$ 50,274
Total O&M Expenses	\$ 137,410	\$ 189,913	\$ 418,288	\$ 173,970
Non-Operational Expenses				
Loan Principle	\$ 89,932	\$ 36,474	\$ 0	\$ 76,063
Loan Interest on PY Cap Projects	\$ 12,236	\$ 12,692	\$ 0	\$ 15,107
Non-Op Other	\$ 7,100	\$ 0	\$ 0	\$ 0
Fixed Assets and Other				
Capital Projects Allocation	\$ 6,240	\$ 68,000	\$ 28,561	\$ 28,000
Allocation to operating reserves	\$ 0	\$ 35,000	\$ 0	\$ 29,000
Contingency Reserve	\$ 0	\$ 18,991	\$ 0	\$ 17,397
Total Expenditures	\$ 252,918	\$ 361,070	\$ 446,848	\$ 339,537
TOTAL APPROPRIATIONS	\$ 252,918	\$ 361,070	\$ 446,848	\$ 339,537
TOTAL REVENUES				
Sewer use charge	\$ 262,501	\$ 272,528	\$ 272,528	\$ 300,165
Capacity charge	\$ 0	\$ 0	\$ 0	\$ 0
Permit fees	\$ 60	\$ 180	\$ 120	\$ 180
Interest (non-op)	\$ 939	\$ 1,483	\$ 1,797	\$ 360
Misc fees / cost recovery (ops)	\$ 0	\$ 3,403	\$ 3,712	\$ 2,783
Grants / Interdept Loan (no-op)	\$ 0	\$ 0	\$ 150,000	\$ 0

**PORT COSTA SANITARY DEPARTMENT
PROPOSED BUDGET FY 2020/2021 (6/4/2020)**

GENERAL FUND 3425: EXPENDITURE DETAIL

	PY Actuals	Current Budget	11 Month Actual	Est. Year End	Prelim Budget
	FY 18/19	FY 19/20	FY 19/20	FY 19/20	FY 20/21
415 · SEWAGE COLLECTION *****					
415.30 · INSURANCE - Liability	3,723.03	4,178.00	4,282.36	4,282.36	4,453.00
415.55 · PROF. SVCS. (Coll.)	1,000.00	1,000.00	0.00	0.00	1,000.00
415.70 · MAINTENANCE	14,807.50	10,000.00	7,710.00	8,110.00	10,000.00
415.96 · OTHER OPERATING (Coll.)	1,800.00	1,000.00	156.72	156.72	1,000.00
415.96.2c · Permits & Fees (Coll.)	2,286.00	2,331.00	2,625.00	2,625.00	2,678.00
Total 415 · SEWAGE COLLECTION *****	23,616.53	18,509.00	14,774.08	15,174.08	19,131.00
416.25 · GASOLINE, OIL, FUEL	\$60.07	\$100.00	\$265.85	\$265.85	\$300.00
416.31 · INSURANCE - Property	\$974.35	\$1,217.00	\$1,207.09	\$1,207.09	\$1,267.00
416.51.1pc · Treatment Plant Operators	\$48,000.00	\$54,000.00	\$42,680.00	\$47,080.00	\$55,200.00
416.51.2pc · Chemicals	\$4,523.13	\$3,500.00	\$2,550.09	\$3,112.09	\$3,937.00
416.51.3pc · Hardware, Supplies, & Misc	\$293.52	\$800.00	\$978.63	\$1,033.63	\$1,000.00
416.56.2pc .3pc · Prof. Svcs. - Engineer	\$8,341.25	\$5,000.00	\$62.50	\$62.50	\$2,000.00
416.56.3pc · Prof. Svcs. -Technician	\$3,010.00	\$5,000.00	\$2,000.00	\$2,000.00	\$3,500.00
416.56.7pc · Prof. Svcs. - Lab Testing	\$8,476.00	\$10,572.00	\$10,323.00	\$11,088.00	\$10,103.00
416.56.x · Prof. Svcs. - Attorney / Other	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
416.91.1pc · Electricity	\$3,185.61	\$3,074.00	\$3,594.57	\$3,594.57	\$3,560.00
416.91.6pc and 416.96.3 · Plant Alarm System	\$1,585.56	\$1,580.00	\$1,269.03	\$1,306.57	\$1,580.00
416.96.1 · Capital Replacements (Treat.)	\$2,820.31	\$3,000.00	\$45,649.19	\$45,649.19	\$3,000.00
416.96.2 · Permits & Fees (Treat.)	\$4,551.00	\$4,395.00	\$6,377.00	\$6,782.00	\$6,918.00
416.96 · OTHER OP (Treat) - Septic Cleaning	\$0.00	\$43,000.00	\$211,250.39	\$211,250.39	\$12,000.00
416.99 · ENFORCEMENT PENALTIES	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
Total 416 · SEWAGE TREATMENT *****	85,820.80	135,438.00	343,207.34	349,431.88	104,565.00
417. ADMIN/GENERAL					
417.21 · ELECTIONS	77.18	0.00	0.00	0.00	80.00
417.31 · INSURANCE -Crime(employee bond)	21.50	25.00	0.00	25.00	25.00
417.36 · MEMBERSHIPS - BACWA & CASA	2,427.00	2,480.00	1,675.00	1,675.00	1,709.00
417.41 · OFFICE POSTAL / SUPPLIES	217.98	250.00	139.22	158.22	250.00
417.56 · PROF SVCS (Admin) Attorney/Auditor	1,773.98	3,500.00	10,107.43	11,607.43	6,955.00
417.61 · PRINTING/ PUBLISHING	1,424.36	1,412.00	244.74	264.74	273.00
417.70 · SOFTWARE SUBSCRIPTION	170.53	350.00	1,285.63	1,319.80	1,346.00
417.80 · VEHICLE / TRAVEL REIMBURSEMEN	88.90	100.00	204.92	213.25	150.00
417.96 · OTHER ADMIN. / RECOVERY	772.97	1,600.00	310.39	310.39	1,000.00
417.96.3pc · County Charges	685.71	660.00	1,033.17	1,033.17	1,075.00
Total 417 · ADMIN / GENERAL *****	7,660.11	10,377.00	15,000.50	16,607.00	12,863.00
6560 · PAYROLL EXPENSES *****					
6560.x · Salary & Benefits	20,312.59	25,589.00	34,606.20	36,449.07	36,761.00
6560.2 · CalPERS Unfunded Liability	0.00	0.00	625.58	625.58	650.00
Total 6560 · PAYROLL EXPENSES *****	20,312.59	25,589.00	35,231.78	37,074.65	37,411.00
Total O&M Expense	137,410.03	189,913.00	408,213.70	418,287.61	173,970.00
Non-Op and Capitol Expenses					
416.212 · LOAN PRINCIPAL (non-op)	89,931.51	36,474.00	0.00	0.00	76,063.00
419.1 · Loan Interest - Non-Op Expense	12,236.13	12,692.00	0.00	0.00	15,107.00
111.x Capitol Sewer Projects and CCTV	6,240.00	68,000.00	28,560.75	28,560.75	28,000.00
419 · Non-Op Expense - Other	7,100.00	0.00	0.00	0.00	0.00
Operating Reserves - Budget Allocation					
Septic Tank Heavy Cleaning (\$50k over 5yrs - 2025)		30,000.00			10,000.00
NPDES Permit Reserve (\$40k over 5yrs - 2024)		2,000.00			10,000.00
WWTP Cap Repl. Reserve (\$20K over 5yrs - 2025)		3,000.00			4,000.00
RWQCB Operations Reserve (\$15K over 3yrs - 2023)		0.00			5,000.00
Contingency 10%		18,991.00			17,397.00
TOTAL EXPENSES	\$252,917.67	\$361,070.00	\$436,774.45	\$446,848.36	\$339,537.00
Net Ordinary O&M Income	126,090.28	87,681.00	19,743.92	9,870.01	129,518.00
Net Include. Contingency, Capital, & Reserves	\$10,582.64	(83,476.00)	(8,816.83)	(18,690.74)	\$ (36,049.00)

**PORT COSTA SANITARY DEPARTMENT
PROPOSED BUDGET FY 2020/2021 (6/4/2020)**

GENERAL FUND 3425: REVENUE DETAIL	Sewer Use Charge				\$2,245
	PY Actual	Adopted	11 Month Actual	Est. Year End	Proposed Budget
	FY 18/19	FY 19/20	FY 19/20	FY 19/20	FY 20/21
301.0 Sewer use charge	\$262,501.00	\$272,528.00	\$272,528.00	\$272,528	\$300,165.00
303.0 Capacity charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302.0 Permit fees	\$60.00	\$180.00	\$120.00	\$120.00	\$180.00
306.0 Misc fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTALS O&M	\$262,561.00	\$272,708.00	\$272,648.00	\$272,648.00	\$300,345.00
311.0 Interest	\$939.31	\$1,483.00	\$1,797.31	\$1,797.31	\$360.00
318.0 Cost recovery (Non-op)	\$0.00	\$3,403.00	\$3,512.31	\$3,712.31	\$2,783.00
317.0 Inter-department Loan	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00
319.0 Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$263,500.31	\$277,594.00	\$427,957.62	\$428,157.62	\$303,488.00

FUND 3425 - BALANCE OVERVIEW

	PY ACTUAL FY 18/19	ADOPTED FY 19/20	11 Month Actual FY 19/20	ESTIMATED YEAR END FY 19/20	PROPOSED BUDGET FY 20/21
Opening Cash Balance					
Septic Tank Replacement Reserve	\$ 16,820.15	\$ 28,820.15	\$ 28,820.15	\$ 28,820.15	\$ -
Discharge Permit Reserve	\$ 29,946.25	\$ 32,908.75	\$ 32,908.75	\$ 32,908.75	\$ -
Plumbing Pipe Refurb. Reserve	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
RWQCB Violation Fines Reserve	\$ 6,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
Contingency Reserve ***	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Over (unallocated)	\$ 42,871.48	\$ 34,491.62	\$ 34,491.62	\$ 34,491.62	\$ 97,529.78
TOTAL OPENING CASH BALANCE	\$ 105,637.88	\$ 116,220.52	\$ 116,220.52	\$ 116,220.52	\$ 97,529.78
ESTIMATED REVENUE	\$263,500.31	\$277,594.00	\$427,957.62	\$428,157.62	\$ 303,488.00
ESTIMATED O&M EXPENSES	\$ (137,410.03)	\$ (189,913.00)	\$ (408,213.70)	\$ (418,287.61)	\$ (173,970.00)
ESTIMATED CAP. PROJ. EXPENSES	\$ (6,240.00)	\$ (68,000.00)	\$ (28,560.75)	\$ (28,560.75)	\$ (28,000.00)
ESTIMATED LOAN PRINCIPAL	\$ (89,931.51)	\$ (36,474.00)	\$ -	\$ -	\$ (76,063.00)
ESTIMATED LOAN INTEREST	\$ (12,236.13)	\$ (12,692.00)	\$ -	\$ -	\$ (15,107.00)
NON-OPERATING EXPENSE - OTH	\$ (7,100.00)	\$ -	\$ -	\$ -	\$ -
Closing Fund Balance					
<i>Operating Reserves Included in Balance</i>					
Septic Tank Rehab/Replace Rese	\$ 28,820.15	\$ 15,820.15	\$ -	\$ -	\$ 10,000.00
Discharge Permit Reserve	\$ 32,908.75	\$ 34,908.75	\$ 34,908.75	\$ -	\$ 10,000.00
Plumbing Pipe Refurb. Reserve	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 4,000.00
RWQCB Violation Fines Reserve	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ 5,000.00
Contingency ***	\$ -	\$ 18,991.00	\$ -	\$ -	\$ 17,397.00
Interfund G/L non-op adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Over(unallocated)	\$ 34,491.62	\$ (5,984.38)	\$ 57,494.94	\$ 97,529.78	\$ 61,480.78
TOTAL CLOSING FUND BALANCE	\$ 116,220.52	\$ 86,735.52	\$ 107,403.69	\$ 97,529.78	\$ 107,877.78

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

Outstanding Debt	Beginning FY 19/20	Est. Ending FY 19/20	Principle Pay FY 20/21	Est. Ending FY 20/21
Crockett Sanitary (WestA Refi)	\$277,963.36	\$277,963.36	\$73,976.87	\$203,986.49
Crockett Sanitary (Pre-2013 transfer)	\$24,233.49	\$24,233.49	\$0.00	\$24,233.49
Crockett Sanitary (3rd Loan)	\$0.00	\$150,000.00	\$0.00	\$150,000.00
Total Debt	\$302,196.85	\$452,196.85	\$73,976.87	\$378,219.98

Capital Projects for FY 2020/21 *Proposed (6/4/2020)*

PORT COSTA SANITARY DEPARTMENT

SEWER COLLECTION SYSTEM PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET	GRANT FUNDED	PCSAN FUNDED
Emergency project(s)	\$5,000.00		\$5,000.00
CCTV Inspection	\$10,000.00		\$10,000.00
TOTAL	\$15,000.00		

TREATMENT PLANT	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	
Septic Tank Hatches		\$5,000.00	\$5,000.00
Sump high alarm		\$1,500.00	\$1,500.00
Backup chemical pump		\$1,500.00	\$1,500.00
Various emergency WWTP	\$3,000.00	\$5,000.00	\$8,000.00
TOTAL	\$3,000.00	\$13,000.00	

EQUIPMENT	CAPITAL IMPROVEMENTS	
No tools or equipment planned	\$0.00	
TOTAL	\$0.00	
		\$31,000.00

Future Capital Reserve for large WWTP projects

Sand Replacement Reserve	TBD
Sand bed engineering study	TBD
RR Crossing	TBD
Influent metering MH and flume	TBD

CROCKETT SANITARY DEPARTMENT

of the Crockett Community Services District

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TO: Crockett Sanitary Commissioners and Board of Directors

FROM: General Manager 

SUBJECT: Proposed FY 2020/2021 Budget

DATE: June 8, 2020

The 11-month FY 19/20 Crockett Sanitary Budget Report details are incorporated within the proposed FY 20/21 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 will not be used this year. No budget deficit is forecast for the Crockett Sanitary Department for the year ending June 30, 2020 and there is no need to revise its current budget.

HIGHLIGHTS

- Collection system sewer replacement projects remain relatively unchanged from what was presented in May, \$771,785 has been budgeted for sewer projects in FY 20/21. It is estimated that \$762,746 will have been spent on sewer projects by the end of this fiscal year.
- West County Wastewater District (WCWD) has cut their collection system maintenance schedules in half during the COVID-19 crisis and is anticipating addressing the deferred backlog over six months after the emergency order is lifted by the county. As such, the estimates for Pump Station Operations & Maintenance (O&M) for FY 19/20 and the first few months of FY 20/21 has been lowered.
- Rate Stabilization Reserve is anticipated to be \$2,092,795 on June 30, 2020. The Bartle Wells study of 2012 projected a reserve of \$2.2 M by June 30, 2020. The department is on target to reach the goal of \$2.5 M in reserves by 2022.
- Joint-Treatment-Plant (JTP) O&M expenses (#411.50) remain the largest expense of the Crockett Sanitary Department. Expenses were lower this year as it was a dry winter. A credit of \$43,232 was received from C&H Sugar after the JTP annual cost reallocation was completed for the period April 1, 2019 to March 31, 2020.
- The budget includes expense line items for the anticipated acquisition of the Hosselkus Chapel for use as sanitary department offices and garage. These items are found on page 3, accounts #414.65 thru #414.75, for a total \$89,236. The allocation of \$30,000 for rent will be for the anticipated shared use of the facility that benefits the sanitary department. The Board has authorized the purchase of the Hosselkus Chapel with final offer price dependent on negotiation of asbestos removal and restoration of drywall.
- Payroll expenses will increase both for existing staff and for anticipated new part-time hire. The District Board has formed an Ad Hoc committee to look at staffing workload and will formulate recommendations for efficient operations of the departments. The Crockett Sanitary Department has added \$32K to the budget as a placeholder for additional O&M part time staff,

this may change after feedback from the Ad Hoc committee. Contracted capital project oversight is included in the capital budget in the amount of \$53,986, this amount may be used for in-house staff salary for oversight of capital sewer projects.

- Minor adjustments to various expense line items have been made to the preliminary budget.

Total O&M expenditures for FY 20/21 are estimated to be \$1,433,570 which is below total operating revenue of \$1,641,492 anticipated.

Sewer projects comprise most of the capital expenditure in FY 19/20 with only a few small projects completed at the Joint Treatment Plant and Crockett Pump Station. WCWD and C&H have not provided feedback on the proposed Capital Replacement and Capital Improvement projects budgeted for FY 20/21. Collection sewer system projects will remain the largest share of capital projects, budgeted at \$771,785 for FY 20/21.

FY 2020-21 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 PROPOSED - 6/8/2020

	PY 2018-19	FY 2019-20	FY 2019-20 Est.	FY 2020-21
	Actual	Approved	Year End	Proposed
Collection System				
Loan Principal	\$ 75,684	\$ 78,545	\$ 78,545	\$ 81,525
Gas, Fuel, Vehicle (District owned)	\$ 1,882	\$ 1,000	\$ 870	\$ 1,376
Insurance	\$ 32,321	\$ 35,918	\$ 34,848	\$ 37,611
West County O&M Pump Station	\$ 26,593	\$ 40,665	\$ 39,541	\$ 41,519
Prof. Services (Collection Sys) Non WCWD	\$ 7,804	\$ 12,000	\$ 3,897	\$ 6,000
Rent/Lease Easements	\$ 2,448	\$ 2,500	\$ 2,485	\$ 2,500
Maintenance (CSO) Paulsell & WCWD	\$ 86,499	\$ 89,682	\$ 95,459	\$ 102,841
Utilities	\$ 28,870	\$ 32,150	\$ 33,704	\$ 33,602
Cap. Replacement (O&M) Pump Station	\$ 2,079	\$ 30,300	\$ 0	\$ 28,000
Other	\$ 1,412	\$ 3,500	\$ 10,070	\$ 3,140
Total Collection System	\$ 265,595	\$ 326,260	\$ 299,419	\$ 338,114
Treatment Plant				
JTP Operations & Maint - C&H	\$ 684,771	\$ 720,123	\$ 603,709	\$ 710,754
Capital Replacement (O&M) JTP	\$ 20,267	\$ 11,893	\$ 8,813	\$ 11,893
Total Treatment Plant	\$ 705,038	\$ 732,016	\$ 612,522	\$ 722,647
Administrative				
Elections	\$ 1,051	\$ 0	\$ 0	\$ 1,060
Membership	\$ 4,681	\$ 4,800	\$ 4,750	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 5,040	\$ 5,217	\$ 5,084	\$ 5,466
Professional Services (Admin)	\$ 8,981	\$ 61,905	\$ 37,960	\$ 45,374
Printing / Publishing	\$ 2,039	\$ 1,800	\$ 2,522	\$ 1,800
Rents/Leases - Office Space	\$ 2,400	\$ 3,000	\$ 3,000	\$ 30,000
Capital Replacement (Admin Bldg.)	\$ 0	\$ 0	\$ 0	\$ 46,000
Admin Bldg Office Operating	\$ 0	\$ 0	\$ 0	\$ 13,236
Travel/Meetings/Vehicle	\$ 683	\$ 800	\$ 687	\$ 800
Telephone and Internet	\$ 3,369	\$ 3,500	\$ 3,739	\$ 3,600
Software subscriptions	\$ 1,584	\$ 27,840	\$ 15,125	\$ 14,056
County & State Charges	\$ 6,618	\$ 6,650	\$ 6,917	\$ 7,400
Recoverable Expenses / Other Misc.	\$ 12,079	\$ 9,000	\$ 15,701	\$ 9,000
Training and Conferences	\$ 525	\$ 1,500	\$ 1,416	\$ 1,500
Sub-Total Administrative	\$ 49,049	\$ 126,012	\$ 96,901	\$ 184,092
Salaries and Benefits (O&M)	\$ 116,478	\$ 136,491	\$ 140,840	\$ 180,309
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 6,396	\$ 100	\$ 8,158	\$ 8,408
Total Administrative	\$ 171,923	\$ 262,603	\$ 245,899	\$ 372,809
Fixed Assets				
Capital Projects Allocation	\$ 152,045	\$ 391,122	\$ 819,801	\$ 700,974
423 Other Non-Op Interfund trsr to 3427	\$ 2,425	\$ 8,084	\$ 4,850	\$ 7,275
Total Fixed Assets	\$ 154,470	\$ 399,206	\$ 824,651	\$ 708,249
Interfund loan to Port Costa	\$ 0	\$ 0	\$ 150,000	\$ 0
Non-operation expenses	\$ 26,805	\$ 23,544	\$ 61,770	\$ 20,563
Contingency Expense 10%	\$ 0	\$ 132,088	\$ 0	\$ 143,357
Payroll Liability G/L Adjustment	\$ 499	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 1,324,329	\$ 1,875,717	\$ 2,194,261	\$ 2,305,739
TOTAL APPROPRIATIONS	\$	\$ 1,875,717	\$	\$ 2,305,739
TOTAL REVENUES				
Property Tax	\$ 323,000	\$ 305,920	\$ 318,000	\$ 310,887
Sewer Use Charges	\$ 1,333,295	\$ 1,328,293	\$ 1,332,213	\$ 1,423,521
Sewer Use Charges - C&H	\$ 190,967	\$ 190,967	\$ 190,967	\$ 196,696
Permit fees	\$ 1,800	\$ 3,000	\$ 1,692	\$ 3,000
Capacity charges	\$ 2,425	\$ 2,425	\$ 4,850	\$ 7,275
Building Rental Revenue	\$ 0	\$ 0	\$ 0	\$ 8,000
Interest (non-op)	\$ 63,046	\$ 69,351	\$ 66,428	\$ 28,414
Cost Recovery including payroll	\$ 13,437	\$ 2,000	\$ 53,786	\$ 2,000
Grants - RTS (non-op) and others	\$ 47,330	\$ 40,869	\$ 42,968	\$ 32,226
Interfund transfer 3427	\$ 11,599	\$ 106,387	\$ 16,862	\$ 106,387
Loan repayment from Port Costa	\$ 89,932	\$ 36,474	\$ 0	\$ 73,977
Other - Penalties, pass thru, bonds, etc.	\$ 14,206	\$ 14,082	\$ 9,648	\$ 12,221
Allocation from Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PROPOSED (6/8/2020)**

	<u>PY Actual</u> <u>FY 18/19</u>	<u>Estimated</u> <u>FY 19/20</u>	<u>Proposed Budget</u> <u>FY 20/21</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	605,792.08	1,171,649.18	928,181.63
Rate Stabilization Reserve	1,822,184.98	2,023,036.24	2,092,795.12
TOTAL OPENING CASH BALANCE	2,427,977.06	3,194,685.42	3,020,976.75
ESTIMATED REVENUES (excl. PCSan Repay & 3427 Trns)	1,989,505.33	2,020,552.64	2,024,240.00
Interdepartment receivable Port Costa Loans	89,931.51	0.00	73,977.00
Const. Fund 3427 Transfer for projects	11,599.31	16,862.03	106,387.00
ESTIMATED O&M OUTLAY EXPENSE	-1,142,554.07	-1,157,840.02	-1,433,570.00
Interdepartment loan to Port Costa (#3)	0.00	-150,000.00	0.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-120,045.24	-787,800.85	-1,117,972.00
Contingency Expense 10% *	0.00	0.00	-143,357.00
Non-Op Expense / Cash Bond Refunds	-26,804.98	-61,770.44	-20,563.00
Transfer to Capital Construction Fund # 3427 **	-34,425.00	-36,850.00	-39,275.00
Transfer from Capital Reserve Fund # 3429	0.00	0.00	0.00
Payroll Liability G/L Adjustment	-498.50	0.00	0.00
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE			
Capital Account Balance in Fund #3426	1,171,649.18	928,181.63	224,506.63
Rate Stabilization Reserve	2,023,036.24	2,092,795.12	2,246,337.12
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***	3,183,086.11	3,020,976.75	2,470,843.75

* 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	392,128.36	302,196.85	452,196.85
Interdepartment Loan #3 from CVSAN	0.00	150,000.00	0.00
Loan Prinipal Payments	-89,931.51	0.00	-73,977.00
Accrued Debt PCSan Ending Balance	302,196.85	452,196.85	378,219.85

CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****			
Property Taxes Held in 3240 Beginning Balance	47,055.22	39,996.19	38,879.95
Property Taxes Held in 3240 Ending Balance	39,996.19	38,879.95	40,000.00
Difference (increase / decrease)	-7,059.03	-1,116.24	1,120.05

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2020/21 (6/8/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month Actuals</u>	<u>Estimated Current Year</u>	<u>Proposed Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
GENERAL FUND 3426 - Revenue					
3426i · FUND 3426 CVSAN. Revenue*****					
300 · OPERATING REVENUE					
301.1 · SEWER USE CHARGES - CY **	1,333,295.01	1,328,293.00	1,332,213.27	1,332,213.27	1,423,521.00
301.2 · SEWER USE CHARGES - PY	0.00	0.00	0.00	0.00	0.00
301.3 · SEWER USE CHARGES - C&H **	190,966.95	190,967.00	143,225.20	190,966.95	196,696.00
302 & 306 · PERMIT FEES & MISC. SERVICE F	1,800.00	3,000.00	1,572.20	1,692.20	3,000.00
303 · CONNECTION / CAPACITY CHARGES	2,425.00	2,425.00	4,850.00	4,850.00	7,275.00
304 · BUILDING RENTAL REVENUE	0.00	0.00	0.00	0.00	8,000.00
307 · PENALTIES AND FINES COLLECTED	500.00	1,000.00	74.88	74.88	1,000.00
318 · COST RECOVERY					
318.2 · Abatement Costs	504.06	1,000.00	0.00	0.00	1,000.00
318.1 .3 .6 · C&H reimburse and Other	12,932.50	1,000.00	13,559.92	53,786.32	1,000.00
Total 318 · COST RECOVERY	13,436.56	2,000.00	13,559.92	53,786.32	2,000.00
Total 300 · OPERATING REVENUE	1,542,423.52	1,527,685.00	1,495,495.47	1,583,583.62	1,641,492.00
325 · NON-OPERATING REVENUE					
311 · INTEREST	63,046.28	69,351.00	66,428.18	66,428.18	28,414.00
314 · PROPERTY TAX-transfer from 3240	323,000.00	305,920.00	318,000.00	318,000.00	310,887.00
316 · PAYMENTS PRIVATE SEWER AGRMT	6,722.38	7,682.00	7,662.84	7,662.84	6,221.00
319 · GRANTS / RTS	47,330.00	40,869.00	42,968.00	42,968.00	32,226.00
320 · OTHER NON-OP INCOME / PASSTHRU	2,983.15	2,400.00	910.00	910.00	2,000.00
322 · INTERFUND TRANSFER FROM 3427	11,599.31	106,387.00	16,862.03	16,862.03	106,387.00
325.8 · CONTRACTOR BONDS	4,000.00	3,000.00	1,000.00	1,000.00	3,000.00
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	89,931.51	36,474.00	0.00	0.00	73,977.00
Total 325 · NON-OPERATING REVENUE	548,612.63	572,083.00	453,831.05	453,831.05	563,112.00
Allocation from Rate Stabilization Reserve	0.00	0.00	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 *****	2,091,036.15	2,099,768.00	1,949,326.52	2,037,414.67	2,204,604.00

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2020/21 (6/8/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month Actuals</u>	<u>Estimated Current Year</u>	<u>Proposed Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
GENERAL FUND 3426 - Expense					
3426e · FUND 3426 CVSAN. Expense*****					
410 · COLLECTION SYSTEM *****			***** COLLECTION SYSTEM *****		
410.211 · LOAN PRINCIPAL	75,684.46	78,545.00	78,545.40	78,545.40	81,525.00
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHIC	1,881.96	1,000.00	786.46	869.79	1,376.00
410.30 · INSURANCE	32,321.37	35,918.00	34,724.67	34,847.77	37,611.00
410.50 · WEST COUNTY O&M (PS)	26,593.43	40,665.00	39,541.02	39,541.02	41,519.00
410.55 · PROF. SVCS. (Coll.)	7,804.32	12,000.00	3,896.50	3,896.50	6,000.00
410.65 · RENT/LEASE EASEMENTS	2,448.10	2,500.00	2,484.70	2,484.70	2,500.00
410.70 · MAINTENANCE			0.00		
70.1 · Sewers - preventive maint.	83,874.54	86,882.00	84,927.62	94,927.62	98,341.00
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	2,624.76	2,800.00	531.70	531.70	4,500.00
Total 410.70 · MAINTENANCE	86,499.30	89,682.00	85,459.32	95,459.32	102,841.00
410.90 · UTILITIES					
90.6 · Autodialer Alarm	0.00	0.00	1,978.22	2,037.26	717.00
90.1 · Electricity	27,943.44	31,016.00	29,487.80	29,487.80	30,962.00
90.2 · Water	926.29	1,134.00	1,990.36	2,179.36	1,923.00
Total 410.90 · UTILITIES	28,869.73	32,150.00	33,456.38	33,704.42	33,602.00
410.95 · OTHER OPERATING (Coll.)					
95.1 · Capital Repl. - Pump Station	2,078.84	30,300.00	0.00	0.00	28,000.00
95.2 · Other Operating Costs + HHW	1,412.00	3,500.00	9,570.00	10,070.00	3,140.00
Total 410.95 · OTHER OPERATING (Coll.)	3,490.84	33,800.00	9,570.00	10,070.00	31,140.00
Total 410 · COLLECTION SYSTEM *****	265,593.51	326,260.00	288,464.45	299,418.92	338,114.00
411 · TREATMENT PLANT *****			***** TREATMENT PLANT *****		
411.50 · C&H - JTP O&M	684,770.52	720,123.00	549,621.06	603,709.06	710,754.00
411.95 · CAPITAL REPLACEMENT (Treat)	20,267.07	11,893.00	6,285.37	8,813.37	11,893.00
Total 411 · TREATMENT PLANT *****	705,037.59	732,016.00	555,906.43	612,522.43	722,647.00
414 · ADMINISTRATIVE *****			***** ADMINSTRATIVE *****		
414.20 · ELECTIONS	1,051.23	0.00	0.00	0.00	1,060.00
414.35 · MEMBERSHIPS	4,680.52	4,800.00	4,650.43	4,750.43	4,800.00
414.40 · OFFICE					
40.1 · Postal	1,523.61	1,400.00	915.55	948.88	1,400.00
40.2 · Supplies	1,842.34	2,017.00	2,324.81	2,474.81	2,266.00
40.3 · Miscellany	1,674.00	1,800.00	1,510.00	1,660.00	1,800.00
Total 414.40 · OFFICE	5,039.95	5,217.00	4,750.36	5,083.69	5,466.00
414.55 · PROF. SVCS. (Admin.)					
55.7 · Consultants (Appraisal / Financial / RG	0.00	0.00	7,557.73	7,807.73	3,008.00
55.4 · Attorney	5,181.39	6,250.00	16,373.35	16,894.18	13,515.00
55.5 · Auditor	3,799.24	5,655.00	6,524.92	6,524.92	6,851.00
55.6 · Engineer / Consultants (non-Capl)	0.00	50,000.00	6,732.75	6,732.75	22,000.00
Total 414.55 · PROF. SVCS. (Admin.)	8,980.63	61,905.00	37,188.75	37,959.58	45,374.00
414.60 · PRINTING/PUBLISHING	2,038.81	1,800.00	2,221.76	2,521.76	1,800.00

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2020/21 (6/8/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>11-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Proposed</u> <u>Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
414.65 · RENTS & LEASES	2,400.00	3,000.00	3,000.00	3,000.00	30,000.00
414.70 · CAPITAL REPL. (Admin Bld.)	0.00	0.00	0.00	0.00	46,000.00
414.75 · ADMIN BLDG OFFICE OPERATING	0.00	0.00	0.00	0.00	13,236.00
414.80 · VEHICLE / TRAVEL REIMBURSE	682.76	800.00	620.07	686.74	800.00
414.90 · TELEPHONE / INTERNET / CELL	3,369.14	3,500.00	3,447.39	3,739.06	3,600.00
414.94 · SOFTWARE SUBSCRIPTIONS	1,583.57	27,840.00	14,968.93	15,124.93	14,056.00
414.95 · OTHER ADMIN					
95.3 · County & State Charges	6,618.48	6,650.00	6,917.22	6,917.22	7,400.00
95.x · Recoverable exp. (excl. Payroll)	9,052.45	8,000.00	14,221.54	14,238.21	8,000.00
95.9 · Training and Conferences	525.39	1,500.00	1,416.48	1,416.48	1,500.00
95 · SUC Refund, COVID-19, and Other Misc	3,026.15	1,000.00	1,462.49	1,462.49	1,000.00
Total 414.95 · OTHER ADMIN	19,222.47	17,150.00	24,017.73	24,034.40	17,900.00
Total 414 · ADMINISTRATIVE *****	49,049.08	126,012.00	94,865.42	96,900.59	184,092.00
Total 3426e · SUB-TOTAL O&M Expense*****	1,019,680.18	1,184,288.00	939,236.30	1,008,841.94	1,244,853.00
6560 · PAYROLL EXPENSES *****					
CVSan - O&M SALARY/BENEFITS					
General Manager / Dept. Manager	59,822.16	67,737.00	64,298.50	64,298.50	69,442.00
Asst. Department Manager	48,882.10	56,216.00	54,982.42	54,982.42	56,632.00
Assistant District Secretary	7,141.19	9,538.00	13,777.40	15,159.40	16,675.00
Other hourly employees	632.28	3,000.00	6,399.87	6,399.87	37,560.00
Total CVSan O&M SALARY/BENEFITS	116,477.73	136,491.00	139,458.19	140,840.19	180,309.00
Other Payroll (CalPER Unfnd/LTD/WC prem)	6,396.16	100.00	8,157.89	8,157.89	8,408.00
Total 6560 · PAYROLL O&M EXPENSES *****	122,873.89	136,591.00	147,616.08	148,998.08	188,717.00
Total O&M Expense	1,142,554.07	1,320,879.00	1,086,852.38	1,157,840.02	1,433,570.00
Net Ordinary O&M Revenue	399,869.45	206,806.00	408,643.09	425,743.60	207,922.00
411.99 Other Non-Op Interfund trsfr to 3427	2,425.00	8,084.00	4,850.00	4,850.00	7,275.00
423.1 Loan Interest Non-Op Expense	23,404.98	20,544.00	20,544.04	20,544.04	17,563.00
423 Non-Op Expense Other / Cash Bond Refund	3,400.00	3,000.00	41,226.40	41,226.40	3,000.00
Contingency Expense 10%		132,088.00			143,357.00
111 Capital Project Funding Additional Allocation		391,122.00			700,974.00
<i>Actual spent on Capital Projects</i>	120,045.24		779,952.85	787,800.85	
411.98 Trnsfr to 3427 for 3rd-clarififer capx reser	32,000.00		32,000.00	32,000.00	
Interdepartment loan to Port Costa (#3)	0.00	0.00	150,000.00	150,000.00	
Payroll Liability G/L Adjustment	498.50	0.00	0.00	0.00	0.00
TOTAL EXPENSE (w/ Capital Alloc. & Contingency)	1,324,327.79	1,875,717.00	2,115,425.67	2,194,261.31	2,305,739.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PROPOSED (6/8/2020)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Estimated Yearly Totals</u>	<u>Proposed Budget</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****				
Opening Cash Balance	871,741.96	913,864.84	913,864.84	954,343.24
Interest (non-operating)	19,384.19	21,322.13	20,560.43	10,280.00
Connection Fees / Capacity Charges *	2,425.00	8,084.00	4,850.00	7,275.00
Misc. Fees	0.00	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00	0.00
Investment Fees	-87.00	-88.00	-70.00	-80.00
Transfer for JTP Plant Cap Impr.	-11,599.31	-106,387.00	-16,862.03	-106,387.00
Transfer for PS & collec sewer Cap Impr.	0.00	0.00	0.00	0.00
Interfund Transfers - to JTP CapX Reserves *	32,000.00	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	913,864.84	868,795.97	954,343.24	897,431.24

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

Opening Cash Balance	67,924.25	69,450.66	69,450.66	71,070.52
Loans	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00
Interest (non-operating)	1,534.41	1,841.31	1,627.86	1,465.00
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-8.00	-8.00	-8.00	-8.00
Interfund Transfers	0.00	0.00	0.00	0.00
YEAR-END BALANCE	69,450.66	71,283.97	71,070.52	72,527.52

* JTP Capital Improvement Reserve Breakdown

	<u>Balance Carried Forward</u>	<u>Allocated in FY 20/21</u>	<u>Ending Reserve Balance June 30, 2021</u>	<u>Est. District Share of Project Costs</u>
Third Clarifier (Polishing) Reserve	288,000.00	0.00	288,000.00	324,363.00
Diffuser Membranes #1, #2, #3	96,000.00	32,000.00	128,000.00	141,596.00
TOTAL	384,000.00		416,000.00	465,959.00

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2020/21 PROPOSED (6/8/2020)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Estimated Spending</u>	<u>Estimated Balance</u>
	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 19/20</u>	<u>June 30, 2020</u>
CAPITAL BUDGET DETAIL *****				
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	665,681.50	345,241.00	762,746.07	248,176.43
Pump Station	593,679.88	0.00	7,064.78	586,615.10
Treatment Plant	101,424.47	5,456.00	16,862.03	90,018.44
JTP Cap Reserve to Fund 3427	0.00	32,000.00	32,000.00	0.00
Equipment	-3,925.37	8,425.00	1,127.97	3,371.66
Other	0.00	0.00	0.00	0.00
TOTAL	<u>1,356,860.48</u>	<u>391,122.00</u>	<u>819,800.85</u>	<u>928,181.63</u>

** Interest on long-term project loans must be counted as No-Operating Expense per SCO.*

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Proposed Budget Allocation</u>
	<u>FY 20/21</u>	<u>FY 20/21</u>		<u>FY 20/21</u>
Capital Projects Cost Centers	-	+	<i>Contingency **</i>	=
Sewer Projects	248,176.43	771,785.00	10%	575,969.00
Pump Station	586,615.10	162,800.00	10%	0.00
Treatment Plant	90,018.44	106,387.00	10%	18,005.00
JTP Cap Reserve *	0.00	32,000.00		32,000.00
Equipment	3,371.66	2,000.00		0.00
Admin Bldg.	0.00	75,000.00		75,000.00
TOTAL	<u>928,181.63</u>	<u>1,149,972.00</u>		<u>700,974.00</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*

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

Capital Projects for FY 2020/21 *PROPOSED (6/8/20)*

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS		CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
Planned projects funding		\$253,860.00	#3426
Prior uncompleted projects		\$331,500.00	Reserves
Emergency projects / unidentified		\$95,000.00	Reserves
TV inspection program		\$23,000.00	#3426
Flow metering		\$1,500.00	#3426
Staff salary& benefits		\$12,939.00	#3426
Capital project contracted oversight		<u>\$53,986.00</u>	#3426
	TOTAL	<u>\$771,785.00</u>	
EQUIPMENT		CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING SOURCE
Safety equipment and tools		\$1,000.00	#3426
Office equipment		<u>\$1,000.00</u>	#3426
	TOTAL	<u>\$2,000.00</u>	
ADMINISTRATION BUILDING	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING SOURCE
Flat roof and gutter repair	\$21,000.00		#3426
Moisture damage mitigation and drainage imp		\$45,000.00	#3426
Apartment cosmetic - flooring, paint, misc.	\$20,000.00		#3426
Garage Roof Replacement and rails		\$30,000.00	#3426
Admin office prep	<u>\$5,000.00</u>		#3426
	TOTAL	<u>\$75,000.00</u>	

Capital Projects for FY 2020/21 PROPOSED (6/8/2020)

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	CAP. IMP. FUNDING SOURCE
MCC Phase 1 - Parts, Phase 2 install in Jul-Aug 2021		\$150,000.00	#3426/Reserve
Improve ventilation of wet well (additional. vent fans)		\$3,300.00	Reserve
Loring Power Generator Package		\$9,500.00	Reserve
Rebuild Air Compressor and motor 1 & 2	\$12,000.00		
Rebuild of Grit Pump No. 1	\$13,000.00		
Rebuild/replace/modify Pump No. 5 air vent system	\$3,000.00		
TOTAL	\$28,000.00	\$162,800.00	

TREATMENT PLANT

	CAPITAL REPLACEMENTS	CAPITAL IMPROVEMENTS	CAP. IMP. FUNDING
Replace DAF air compressor	\$3,370.00		
Install french drain south of reactors	\$5,055.00		
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	Fund 3427 *
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	

Crockett Community Services District

Debt Management Policy

Approved by a Resolution adopted by the Board of Directors
on _____, 2020

This Debt Management Policy (the "Debt Policy") of the Crockett Community Services District (the "District") was approved by the Board of Directors to be effective as of the date first set forth above. The Debt Policy may be utilized by staff with the discretion to deviate as determined appropriate by the District Administrator, and may be amended by the Board of Directors of the District as it deems appropriate from time to time in the prudent management of the debt and financing needs of the District.

1. Findings

This Debt Policy is intended to comply with Government Code Section 8855(i), which became effective on January 1, 2017, and shall govern all debt undertaken by the District.

The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Help maintain the District's financial health.
- Ensure the District has the flexibility to meet its financial needs.
- Protect the District's credit-worthiness.
- Ensure that all debt is structured to benefit both current and future constituents of the District.
- Ensure that the District's debt is consistent with the District's planning goals and objectives.

2. Policies

A. Purposes For Which Debt May Be Issued

(i) Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and/or rehabilitation of capital improvements and facilities, property and other assets, equipment and land to be owned and operated by the District or funded for the benefit of the District.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the District and its constituents.
- When the debt is issued to refinance outstanding debt in order to produce savings or to realize other benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for recurring operating expenses and routine maintenance expenses.

(c) The District may use long-term debt financings subject to the following conditions:

- The project and/or costs to be financed must be approved by the District Board.
- The weighted average maturity of the debt will generally not exceed the average useful life of project being financed.
- The District estimates that sufficient revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable state and federal law.

(ii) Short-term debt. Short-term debt may be issued to provide financing for the District's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

(iii) Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

B. Types of Debt

The following types of debt are allowable under this Debt Policy:

- Installment sale agreements, loans and similar debt-financing contracts
- Loans and contracts with State or Federal agencies, including the United States Department of Agriculture–Rural Development
- Lines of credit
- General obligation bonds (GO Bonds)
- Bond or grant anticipation notes (BANs)
- Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- Other revenue bonds and Certificates of Participation (COPs)
- Tax and revenue anticipation notes (TRANS)
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- Refunding bonds, notes, loans, and other obligations

The District Board may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

C. Relationship of Debt to Capital Improvement Program and Budget

The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan. Items outside the capital budget or capital improvement plan may also be financed.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that funding is available for capital and non-capital projects when needed in furtherance of the District's public purposes.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The District is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operations budget.

It is a policy goal of the District to protect its constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, minimum net present value debt service savings equal to at least 3.0% of the refunded principal amount.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the District in accordance with Securities and Exchange Commission (SEC) Rule 15c2-12.
- Any reporting obligations to the California Debt and Investment Advisory Commission (CDIAC)
- Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
- The District's investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the District upon the submission of one or more written requisitions by the District Administrator (or his or her designee), or (b) by the District, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the District.

END OF DEBT MANAGEMENT POLICY