

# ***CROCKETT SANITARY COMMISSION***

Budget & Finance Committee  
Agenda for Wednesday, February 6, 2019

TIME: 9:00 AM

PLACE: Crockett Community Center  
850 Pomona Street, Crockett

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## CALL TO ORDER:

## PUBLIC COMMENTS:

## ITEMS FOR CONSIDERATION:

1. Consider 7-month Budget Report and draft FY 2019/20 budget and form recommendations to the Crockett Sanitary Commission.
2. Receive long-term Capital Projects lists for Crockett sewer collection system and Joint-Treatment Plant, form recommendations.
3. General discussion on other financial issues including but not limited to long-term funding, anticipated future sewer use charges, and other financial concerns which may affect the Crockett Sanitary Department.

## ADJOURNMENT:

*In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the General Manager at (510) 787-2992. Notification of at least 24 hours prior to the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.*

# CROCKETT SANITARY DEPARTMENT

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of the Crockett Community Services District

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TO: Budget & Finance Committee  
FROM: General Manager *fm*  
SUBJECT: 7-month FY 2018/19 Budget Report and Draft FY 2019/2020 Budget  
DATE: January 30, 2019

The 7-month FY 18/19 Crockett Sanitary Budget Report details are incorporated within the attached draft FY 19/20 budget. The Crockett Sanitary Department is on a strong financial foundation with estimated expenses for the collection system, treatment plant, and administrative cost centers all under budget. The contingency and rate stabilization reserves are not expected to be used this year. A budget deficit is not forecasted for FY 18/19 and there looks to be no need to adopt a revised budget.

## HIGHLIGHTS

- Payroll Cost Recovery Income (#318.x) and offsetting Payroll Recoverable Expense (#6560) accounts are no longer being used. The payroll liability between departments is now allocated when payroll checks are issued. This change will provide clearer income and expense statements and simplify the audit process next year.
- The majority of capital improvement and capital replacement projects identified at the Pump Station and Joint-Treatment Plant (JTP) were not completed this year. West County Wastewater District (WCWD) is addressing staffing shortages and expects to rebuild one air compressor and modify the Pump No. 5 air vent system this fiscal year. ASR/C&H Sugar has coordinated three capital replacement projects at the JTP (drainage system metering pump, chlorine liquid sampling pump, and hydraulic control unit on sludge system) and one capital improvement project (hydraulic control module belt press). Staff has not heard back from ASR/C&H Sugar on whether any additional capital projects will be addressed before June 30, 2019.
- Sewer Use Charge (SUC) revenue (#301.1 CY and #301.2 PY) from The Nantucket is not expected to be recovered. All other direct billed SUCs have been paid. SUCs for FY 19/20 have not been calculated and only a placeholder has been included in draft budget. The actual SUC revenue will be better known once staff completes their water use study and commercial and mixed use property worksheets.
- Interest income (#311) is anticipated to continue to rise but not as rapidly as last year.
- Joint-Treatment-Plant (JTP) O&M expenses (#411.50) remain the largest expense of the Crockett Sanitary Department. Operating costs have been held in check by ASR/C&H Sugar and it is expected that expenses will be under budget for the period ending June 30, 2019.

- Attorney (#55.4) and Auditor (#55.5) expenses are expected to increase. The District has new legal counsel and the state requires the District to use a different auditor for our FY 18/19 audit.
- Software Subscriptions (#414.94) has been added to better track web hosting, SSMP ICOM subscription, and anticipated productivity software upgrades (Office, Adobe Acrobat). Telephone/Internet (#414.90) and Other Misc. (#95) will be lower as this is where web hosting and software purchases were previously tracked.
- Loan Interest Expense (#423.1) must be tracked as a long-term Non Operating Expense and not as a Capital Expense, per the State Controller's Office (SCO). Adjustments were made in the audited FY 17/18 financials.
- SSMP / GIS (ICOM) subscription service is now tracked as a software subscription and has been removed as a capital expense.
- Minor adjustments to various expense line items.

### SUMMARY

Expenditures are well under budget in FY 18/19. The Motor Control Center (MCC) replacement project for the pump station may be postponed until the summer of 2020. The unspent contingency reserve will roll over to the rate stabilization reserve. Capital Projects will be funded from the proposed FY 19/20 Capital Projects Allocation and unused capital reserves allocated in prior years.

The Budget & Finance Committee should review the attached draft budget, give direction to staff, and form recommendations as needed.

**FY 2019-20 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 DRAFT A - 1/30/2019**

	PY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Approved	Estimated Year	Draft Budget
<b>Collection System</b>				
Loan Principal	\$ 72,937	\$ 75,236	\$ 75,684	\$ 78,545
Gas, Fuel, Vehicle (District owned)	\$ 393	\$ 600	\$ 1,848	\$ 1,000
Insurance	\$ 30,445	\$ 31,359	\$ 32,328	\$ 35,561
West County O&M Pump Station	\$ 47,610	\$ 44,141	\$ 34,690	\$ 43,207
Prof. Services (Collection Sys) Non WCWD	\$ 10,618	\$ 12,000	\$ 6,882	\$ 12,000
Rent/Lease Easements	\$ 2,392	\$ 2,350	\$ 2,448	\$ 2,500
Maintenance (CSO) Paulsell & WCWD	\$ 86,187	\$ 95,436	\$ 72,629	\$ 83,578
Utilities	\$ 30,830	\$ 31,429	\$ 27,305	\$ 30,016
Cap. Replacement (O&M) Pump Station	\$ 10,547	\$ 32,100	\$ 10,150	\$ 30,300
Other	\$ 3,566	\$ 3,680	\$ 2,196	\$ 3,500
<b>Total Collection System</b>	\$ <b>295,526</b>	\$ <b>328,331</b>	\$ <b>266,161</b>	\$ <b>320,207</b>
<b>Treatment Plant</b>				
JTP Operations & Maint - C&H	\$ 663,217	\$ 678,625	\$ 669,312	\$ 667,727
Capital Replacement (O&M) JTP	\$ 37,507	\$ 11,893	\$ 16,660	\$ 11,893
<b>Total Treatment Plant</b>	\$ <b>700,724</b>	\$ <b>690,518</b>	\$ <b>685,972</b>	\$ <b>679,620</b>
<b>Administrative</b>				
Elections	\$ 0	\$ 1,000	\$ 1,000	\$ 0
Membership	\$ 4,764	\$ 5,296	\$ 4,777	\$ 4,800
Office - Supplies/Postal/Misc.	\$ 4,076	\$ 5,217	\$ 5,347	\$ 5,112
Professional Services (Admin)	\$ 14,231	\$ 10,500	\$ 9,141	\$ 12,256
Printing / Publishing	\$ 780	\$ 1,400	\$ 2,197	\$ 1,500
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,000
Travel/Meetings/Vehicle	\$ 483	\$ 685	\$ 629	\$ 650
Telephone and Internet	\$ 4,961	\$ 5,600	\$ 3,485	\$ 3,500
Software subscriptions	\$ 0	\$ 0	\$ 945	\$ 3,500
County & State Charges	\$ 5,959	\$ 5,965	\$ 6,174	\$ 5,965
Recoverable Expenses / Other Misc.	\$ 7,086	\$ 6,000	\$ 11,036	\$ 9,000
Training and Conferences	\$ 821	\$ 1,500	\$ 1,321	\$ 1,500
<b>Sub-Total Administrative</b>	\$ <b>45,561</b>	\$ <b>45,563</b>	\$ <b>48,452</b>	\$ <b>50,783</b>
Salaries and Benefits (O&M)	\$ 106,622	\$ 113,878	\$ 118,591	\$ 123,816
Recoverable Payroll (REC/PC/MAINT)	\$ 46,090	\$ 36,929	\$ 0	\$ 0
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 0	\$ 1,200	\$ 0	\$ 100
<b>Total Administrative</b>	\$ <b>198,273</b>	\$ <b>197,570</b>	\$ <b>167,043</b>	\$ <b>174,699</b>
<b>Fixed Assets</b>				
Capital Projects Allocation	\$ 559,598	\$ 917,627	\$ 378,177	\$ 374,285
423 Other Non-Op Interfund trsfr to 3427	\$ 8,892	\$ 2,425	\$ 2,425	\$ 8,084
<b>Total Fixed Assets</b>	\$ <b>568,490</b>	\$ <b>920,052</b>	\$ <b>380,602</b>	\$ <b>382,369</b>
Allocation to Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 0
Non-operation expenses	\$ 2,400	\$ 2,000	\$ 27,830	\$ 31,628
Contingency Expense 10%	\$ 0	\$ 127,181	\$ 0	\$ 117,453
Interfund G/L operation adjustment	\$ 3,429	\$ 0	\$ 0	\$ 0
<b>Total Expenditures</b>	\$ <b>1,768,842</b>	\$ <b>2,265,652</b>	\$ <b>1,527,608</b>	\$ <b>1,705,976</b>
<b>TOTAL APPROPRIATIONS</b>	\$	\$ <b>2,169,206</b>	\$	\$ <b>1,705,976</b>
<b>TOTAL REVENUES</b>	\$ <b>2,029,908</b>	\$ <b>2,261,513</b>	\$ <b>2,063,508</b>	\$ <b>2,143,021</b>
Property Tax	\$ 293,000	\$ 296,000	\$ 318,000	\$ 330,720
Sewer Use Charges	\$ 1,282,012	\$ 1,359,482	\$ 1,333,295	\$ 1,349,482
Sewer Use Charges - C&H	\$ 185,405	\$ 190,967	\$ 190,967	\$ 190,967
Permit fees	\$ 3,240	\$ 3,000	\$ 2,430	\$ 3,000
Capacity charges	\$ 8,892	\$ 2,425	\$ 2,425	\$ 2,425
Interest (non-op)	\$ 32,154	\$ 36,000	\$ 59,111	\$ 65,022
Cost Recovery including payroll	\$ 47,656	\$ 48,326	\$ 813	\$ 2,000
Grants - RTS (non-op) and others	\$ 51,700	\$ 43,945	\$ 47,330	\$ 44,869
Interfund transfer 3427	\$ 12,618	\$ 103,104	\$ 6,000	\$ 106,532
Loan repayment from Port Costa	\$ 88,959	\$ 89,931	\$ 89,932	\$ 36,474
Other - Penalties, pass thru, bonds, etc.	\$ 24,272	\$ 14,017	\$ 13,206	\$ 11,530
Allocation from Rate Stabilization Reserve	\$ 0	\$ 74,316	\$ 0	\$ 0

**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 DRAFT A (1/30/2019)**

	<u>PY Actual</u> <u>FY 17/18</u>	<u>Estimated</u> <u>FY 18/19</u>	<u>Draft Budget</u> <u>FY 19/20</u>
<b>GENERAL FUND 3426: CASH BUDGET DETAIL *****</b>			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	398,792.58	605,792.08	945,517.29
Rate Stabilization Reserve	1,768,119.87	1,822,184.98	2,018,359.70
<b>TOTAL OPENING CASH BALANCE</b>	<b>2,166,912.45</b>	<b>2,427,977.06</b>	<b>2,963,876.99</b>
ESTIMATED REVENUES (excl. PCSan Repay & Stab Resrv	1,940,948.60	1,973,576.54	2,106,547.00
Interdepartment receivable Port Costa Loans	88,958.58	89,931.51	36,474.00
Allocation from Rate Stabilization Reserve	0.00	0.00	0.00
ESTIMATED O&M OUTLAY EXPENSE	-1,194,523.43	-1,119,176.01	-1,174,526.00
Allocation to Rate Stabilization Reserve	0.00	0.00	0.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-527,598.34	-346,177.13	-1,132,964.00
Contingency Expense 10% *	0.00	0.00	-117,453.00
Non-Op Expense / Cash Bond Refunds	-2,400.00	-27,829.98	-31,628.00
Transfer to Capital Construction Fund # 3427 **	-40,892.00	-34,425.00	-40,084.00
Transfer from Capital Reserve Fund # 3429	0.00	0.00	0.00
Interfund G/L noperating adjust.	-3,428.80	0.00	0.00
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE</b>			
Capital Account Balance in Fund #3426	605,792.08	945,517.29	146,754.29
Rate Stabilization Reserve	1,822,184.98	2,018,359.70	2,580,941.70
<b>TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***</b>	<b>2,427,977.06</b>	<b>2,963,876.99</b>	<b>2,610,242.99</b>
* Any unused contingency at year-end allocated to Rate Stabilization Reserve			
** Includes Clarifier Reserve and Capacity Charges collected			
*** Total excluding taxes held in 3240			
<b>INVESTMENT ASSETS OUTSIDE FUND 3426</b>			
Accrued Debt PCSan Beginning Balance	481,086.94	392,128.36	302,196.85
Adjustments	-88,958.58	-89,931.51	-36,474.00
Accrued Debt PCSan Ending Balance	<b>392,128.36</b>	<b>302,196.85</b>	<b>265,722.85</b>
<b>CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****</b>			
Property Taxes Held in 3240 Beginning Balance	47,068.36	47,055.22	40,000.00
Property Taxes Held in 3240 Ending Balance	47,055.22	40,000.00	40,000.00
Difference (Increase / decrease)	-13.14	-7,055.22	0.00
County charges held in 3240	0.00	0.00	0.00

**CROCKETT SANITARY DEPARTMENT**  
**7-MONTH ACTUALS AND DRAFT A BUDGET FY 2019/30 (1/29/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>7-month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>GENERAL FUND 3426 - Revenue</b>					
<b>3426i · FUND 3426 CVSAN. Revenue*****</b>					
<b>300 · OPERATING REVENUE</b>					
301.1 · SEWER USE CHARGES - CY **	1,274,512.00	1,349,482.00	1,333,295.01	1,333,295.01	1,349,482.00
301.2 · SEWER USE CHARGES - PY	7,500.00	10,000.00	0.00	0.00	0.00
301.3 · SEWER USE CHARGES - C&H **	185,404.81	190,967.00	95,483.47	190,966.95	190,967.00
302 · PERMIT FEES	3,240.00	3,000.00	1,230.00	2,430.00	3,000.00
303 · CONNECTION / CAPACITY CHARGES	8,892.00	2,425.00	0.00	2,425.00	2,425.00
307 · PENALTIES AND FINES COLLECTED	158.58	1,000.00	500.00	500.00	1,000.00
318 · COST RECOVERY			0.00		
318.2 · Abatement Costs	1,005.10	1,500.00	381.79	504.75	1,000.00
318.1 .3 .6 · Refunds, C&H and Other	256.73	1,000.00	203.33	308.33	1,000.00
318.8m · Payroll - repaid by Maint.	3,391.86	2,837.00	0.00	0.00	0.00
318.8pc · Payroll - repaid by PCSan	16,060.68	17,653.00	0.00	0.00	0.00
318.8re · Payroll - repaid by Rec	26,941.40	25,336.00	0.00	0.00	0.00
<b>Total 318 · COST RECOVERY</b>	<b>47,655.77</b>	<b>48,326.00</b>	<b>585.12</b>	<b>813.08</b>	<b>2,000.00</b>
<b>Total 300 · OPERATING REVENUE</b>	<b>1,527,363.16</b>	<b>1,605,200.00</b>	<b>1,431,093.60</b>	<b>1,530,430.04</b>	<b>1,548,874.00</b>
<b>325 · NON-OPERATING REVENUE</b>					
311 · INTEREST	32,153.91	36,000.00	33,612.45	59,110.97	65,022.00
314 · PROPERTY TAX-transfer from 3240	293,000.00	296,000.00	180,000.00	318,000.00	330,720.00
316 · PAYMENTS PRIVATE SEWER AGRMT	13,083.32	7,617.00	6,722.38	6,722.38	5,130.00
319 · GRANTS	51,700.00	43,945.00	0.00	47,330.00	44,869.00
320 · OTHER NON-OP INCOME / PASSTHRU	3,029.91	2,400.00	583.15	2,983.15	2,400.00
322 · INTERFUND TRANSFER FROM 3427	12,618.30	103,104.00	0.00	6,000.00	106,532.00
325.8 · CONTRACTOR BONDS	8,000.00	3,000.00	3,000.00	3,000.00	3,000.00
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	88,958.58	89,931.00	89,931.51	89,931.51	36,474.00
<b>Total 325 · NON-OPERATING REVENUE</b>	<b>502,544.02</b>	<b>581,997.00</b>	<b>313,849.49</b>	<b>533,078.01</b>	<b>594,147.00</b>
Allocation from Rate Stabilization Reserve	0.00	74,316.00	0.00	0.00	0.00
Interfund G/L non-operating income adj.	0.00	0.00	0.00	0.00	0.00
<b>Total 3426i · FUND 3426 CVSAN. Revenue *****</b>	<b>2,029,907.18</b>	<b>2,261,513.00</b>	<b>1,744,943.09</b>	<b>2,063,508.05</b>	<b>2,143,021.00</b>

**CROCKETT SANITARY DEPARTMENT**  
**7-MONTH ACTUALS AND DRAFT A BUDGET FY 2019/30 (1/29/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>7-month</u> <u>Actuals</u>	<u>Estimated</u> <u>Current Year</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>GENERAL FUND 3426 - Expense</b>					
<b>3426e · FUND 3426 CVSAN. Expense*****</b>					
<b>410 · COLLECTION SYSTEM *****</b>			<b>***** COLLECTION SYSTEM *****</b>		
410.211 · LOAN PRINCIPAL	72,936.83	75,236.00	75,684.46	75,684.46	78,545.00
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHICLE	393.23	600.00	1,597.65	1,847.65	1,000.00
410.30 · INSURANCE	30,445.43	31,359.00	32,198.27	32,328.27	35,561.00
410.50 · WEST COUNTY O&M (PS)	47,610.28	44,141.00	16,299.77	34,689.77	43,207.00
410.55 · PROF. SVCS. (Coll.)	10,618.25	12,000.00	2,432.00	6,882.00	12,000.00
410.65 · RENT/LEASE EASEMENTS	2,392.24	2,350.00	2,448.10	2,448.10	2,500.00
410.70 · MAINTENANCE			0.00		
70.1 · Sewers - preventive maint.	83,590.16	93,936.00	41,953.64	70,843.64	81,078.00
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	2,596.67	1,500.00	785.54	1,785.54	2,500.00
<b>Total 410.70 · MAINTENANCE</b>	<b>86,186.83</b>	<b>95,436.00</b>	<b>42,739.18</b>	<b>72,629.18</b>	<b>83,578.00</b>
<b>410.90 · UTILITIES</b>					
90.1 · Electricity	30,219.13	30,429.00	14,410.84	26,530.84	29,226.00
90.2 · Water	610.69	1,000.00	359.24	774.24	790.00
<b>Total 410.90 · UTILITIES</b>	<b>30,829.82</b>	<b>31,429.00</b>	<b>14,770.08</b>	<b>27,305.08</b>	<b>30,016.00</b>
<b>410.95 · OTHER OPERATING (Coll.)</b>					
95.1 · Capital Repl. - Pump Station	10,546.65	32,100.00	0.00	10,150.00	30,300.00
95.2 · Other Operating Costs + HHW	3,566.48	3,680.00	721.29	2,196.29	3,500.00
<b>Total 410.95 · OTHER OPERATING (Coll.)</b>	<b>14,113.13</b>	<b>35,780.00</b>	<b>721.29</b>	<b>12,346.29</b>	<b>33,800.00</b>
<b>Total 410 · COLLECTION SYSTEM *****</b>	<b>295,526.04</b>	<b>328,331.00</b>	<b>188,890.80</b>	<b>266,160.80</b>	<b>320,207.00</b>
<b>411 · TREATMENT PLANT *****</b>					
<b>411 · TREATMENT PLANT *****</b>			<b>***** TREATMENT PLANT *****</b>		
411.50 · C&H - JTP O&M	663,217.12	678,625.00	386,551.52	669,311.52	667,727.00
411.95 · CAPITAL REPLACEMENT (Treat)	37,506.68	11,893.00	14,660.46	16,660.46	11,893.00
<b>Total 411 · TREATMENT PLANT *****</b>	<b>700,723.80</b>	<b>690,518.00</b>	<b>401,211.98</b>	<b>685,971.98</b>	<b>679,620.00</b>
<b>414 · ADMINISTRATIVE *****</b>					
<b>414 · ADMINISTRATIVE *****</b>			<b>***** ADMINSTRATIVE *****</b>		
414.20 · ELECTIONS	0.00	1,000.00	0.00	1,000.00	0.00
414.35 · MEMBERSHIPS	4,764.33	5,296.00	4,606.00	4,777.00	4,800.00
<b>414.40 · OFFICE</b>					
40.1 · Postal	1,299.92	1,406.00	549.37	1,559.37	1,400.00
40.2 · Supplies	1,920.96	2,011.00	941.56	1,791.56	1,912.00
40.3 · Miscellany	855.25	1,800.00	1,546.10	1,996.10	1,800.00
<b>Total 414.40 · OFFICE</b>	<b>4,076.13</b>	<b>5,217.00</b>	<b>3,037.03</b>	<b>5,347.03</b>	<b>5,112.00</b>
<b>414.55 · PROF. SVCS. (Admin.)</b>					
55.4 · Attorney	4,594.70	4,800.00	1,821.48	3,681.48	5,522.00
55.5 · Auditor	3,349.40	3,700.00	0.00	3,559.31	4,734.00
55.6 · Engineer / Consultants (non-Capl)	6,286.75	2,000.00	0.00	1,900.00	2,000.00
<b>Total 414.55 · PROF. SVCS. (Admin.)</b>	<b>14,230.85</b>	<b>10,500.00</b>	<b>1,821.48</b>	<b>9,140.79</b>	<b>12,256.00</b>
414.60 · PRINTING/PUBLISHING	779.91	1,400.00	1,557.24	2,197.24	1,500.00

**CROCKETT SANITARY DEPARTMENT**  
**7-MONTH ACTUALS AND DRAFT A BUDGET FY 2019/30 (1/29/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>7-month</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>Actuals</u>	<u>Current Year</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
414.65 · RENTS&LEASES	2,400.00	2,400.00	2,400.00	2,400.00	3,000.00
414.80 · VEHICLE / TRAVEL REIMBURSE	482.82	685.00	353.53	628.53	650.00
414.90 · TELEPHONE / INTERNET / CELL	4,960.92	5,600.00	1,985.25	3,485.25	3,500.00
414.94 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	944.96	944.96	3,500.00
414.95 · OTHER ADMIN					
95.3 · County & State Charges	5,959.31	5,965.00	6,131.56	6,173.56	5,965.00
95.x · Recoverable exp. (excl. Payroll)	6,792.53	5,000.00	321.70	8,131.70	8,000.00
95.9 · Training and Conferences	821.44	1,500.00	421.39	1,321.39	1,500.00
95 · Other Misc.	293.39	1,000.00	2,754.44	2,904.44	1,000.00
<b>Total 414.95 · OTHER ADMIN</b>	<b>13,866.67</b>	<b>13,465.00</b>	<b>9,629.09</b>	<b>18,531.09</b>	<b>16,465.00</b>
<b>Total 414 · ADMINISTRATIVE *****</b>	<b>45,561.63</b>	<b>45,563.00</b>	<b>26,334.58</b>	<b>48,451.89</b>	<b>50,783.00</b>
<b>Total 3426e · SUB-TOTAL O&amp;M Expense*****</b>	<b>1,041,811.47</b>	<b>1,064,412.00</b>	<b>616,437.36</b>	<b>1,000,584.67</b>	<b>1,050,610.00</b>
<b>6560 · PAYROLL EXPENSES *****</b>					
<b>CVSan - O&amp;M SALARY/BENEFITS</b>					
General Manager / Dept. Manager	51,294.57	56,619.00	36,428.96	62,449.65	60,853.00
Asst. Department Manager	45,755.93	44,285.00	28,923.78	49,583.62	49,576.00
Assistant District Secretary	9,571.13	10,974.00	3,736.63	6,405.65	10,387.00
Other salaried employees	0.00	2,000.00	88.91	152.42	3,000.00
<b>Total CVSan O&amp;M SALARY/BENEFITS</b>	<b>106,621.63</b>	<b>113,878.00</b>	<b>69,178.28</b>	<b>118,591.34</b>	<b>123,816.00</b>
Recoverable REC Payroll	26,941.40	19,597.00	0.00	0.00	0.00
Recoverable PCSAN Payroll	15,757.07	14,706.00	0.00	0.00	0.00
Recoverable MAINT Payroll	3,391.86	2,626.00	0.00	0.00	0.00
<b>Total Recoverable Payroll</b>	<b>46,090.33</b>	<b>36,929.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Payroll Exp. (WC premium / credit adj.)	0.00	1,200.00	0.00	0.00	100.00
<b>Total 6560 · PAYROLL O&amp;M EXPENSES *****</b>	<b>152,711.96</b>	<b>152,007.00</b>	<b>69,178.28</b>	<b>118,591.34</b>	<b>123,916.00</b>
<b>Total O&amp;M Expense</b>	<b>1,194,523.43</b>	<b>1,216,419.00</b>	<b>685,615.64</b>	<b>1,119,176.01</b>	<b>1,174,526.00</b>
411.99 Other Non-Op Interfund trsfr to 3427	8,892.00	2,425.00	0.00	2,425.00	8,084.00
423.1 Loan Interest Non-Op Expense	0.00	0.00	23,404.98	23,404.98	20,544.00
423 Non-Op Expense Other / Cash Bond Refunds	2,400.00	3,400.00	1,000.00	2,000.00	3,000.00
Contingency Expense 10%		121,642.00			117,453.00
111 Capital Project Funding Allocation		917,627.00			374,285.00
<i>Actual spent on Capital Projects</i>	527,598.34		38,969.39	346,177.13	
411.98 Trnsfr to 3427 for 3rd-clarifier capx reserve	32,000.00		0.00	32,000.00	
Allocation to Rate Stabilization Reserve	0.00	0.00	0.00	0.00	0.00
Interfund G/L operation adjustment	3,428.80	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSE (w/ Capital Alloc. &amp; Contingency)</b>	<b>1,768,842.57</b>	<b>2,261,513.00</b>	<b>725,585.03</b>	<b>1,501,778.14</b>	<b>1,677,348.00</b>
<b>NET BUDGET EXCESS or (DEFICIT)</b>	<b>261,064.61</b>	<b>0.00</b>	<b>1,019,358.06</b>	<b>561,729.91</b>	<b>465,673.00</b>



**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 DRAFT A (1/30/19)**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>Estimated Yearly Totals</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
<b>CONSTRUCTION FUND 3427: BUDGET DETAIL *****</b>				
Opening Cash Balance	833,739.84	871,741.96	871,741.96	911,810.28
Interest (non-operating)	9,783.42	13,400.00	18,316.62	20,148.28
Connection Fees / Capacity Charges *	8,892.00	2,425.00	2,425.00	8,084.00
Misc. Fees	0.00	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00	0.00
Investment Fees	-55.00	-55.00	-55.00	-55.00
Transfer for Treatment Plant Cap Impr.	-12,618.30	-103,104.00	-12,618.30	-106,532.00
Interfund Transfers - to JTP CapX Reserves *	32,000.00	32,000.00	32,000.00	32,000.00
<b>YEAR-END BALANCE</b>	<b>871,741.96</b>	<b>816,407.96</b>	<b>911,810.28</b>	<b>865,455.56</b>

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

Opening Cash Balance	67,138.20	67,924.25	67,924.25	69,369.78
Loans	0.00	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00	0.00
Interest (non-operating)	790.05	1,260.00	1,449.53	1,739.43
Cost Recovery	0.00	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-4.00	-4.00
Interfund Transfers	0.00	0.00	0.00	0.00
<b>YEAR-END BALANCE</b>	<b>67,924.25</b>	<b>69,180.25</b>	<b>69,369.78</b>	<b>71,105.21</b>

**\* JTP Capital Improvement Reserve Breakdown**

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

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

**CROCKETT SANITARY DEPARTMENT  
OPERATING BUDGET FY 2019/20 DRAFT A (1/23/2019)**

	<u>Funding Carryover</u>	<u>Funded</u>	<u>Estimated Spending</u>	<u>Estimated Balance</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>June 30, 2019</u>
<b>CAPITAL BUDGET DETAIL *****</b>				
<b>Capital Project Cost Centers</b>	+	+	-	=
<b>Sewers (collection system)</b>	387,120.00	375,098.00	314,254.42	447,963.58
<b>Loan Projects / Interest *</b>	0.36	23,405.00	0.00	0.00
<b>Pump Station</b>	219,157.91	378,006.00	27,767.74	569,396.17
<b>Treatment Plant</b>	3,905.78	109,118.00	2,594.97	110,428.81
<b>Clarifier Reserve to Fund 3427</b>	0.00	32,000.00	32,000.00	0.00
<b>Equipment</b>	4,500.03	0.00	0.00	4,500.03
<b>Other</b>	0.00	0.00	1,560.00	-1,560.00
<b>TOTAL</b>	<u>614,684.08</u>	<u>917,627.00</u>	<u>378,177.13</u>	<u>1,130,728.59</u>

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

	<u>Funding Carryover</u>	<u>Capital Improvements Identified</u>		<u>Draft Budget Allocation</u>
	<u>FY 19/20</u>	<u>FY 19/20</u>		<u>FY 19/20</u>
<b>Capital Projects Cost Centers</b>	-	+	<i>Contingency **</i>	=
<b>Sewer Projects</b>	447,963.58	759,132.00	10%	342,285.00
<b>Pump Station</b>	569,396.17	262,800.00	10%	0.00
<b>Treatment Plant</b>	110,428.81	106,532.00	10%	0.00
<b>Clarifier Reserve *</b>	0.00	32,000.00		32,000.00
<b>Equipment</b>	4,500.03	4,500.00		0.00
<b>Other</b>	-1,560.00	0.00		0.00
<b>TOTAL</b>	<u>1,130,728.59</u>	<u>1,164,964.00</u>		<u>374,285.00</u>

\* \$32K allocation to JTP large cap reserve for projects such as CapX Clarifier, Polishing Clarifier, Diffuser Membranes

\*\* Capital Replacements are included in O&M Budget and not Capital Budget, 10% contingency on allocation

**Capital Projects for FY 2019/20** *DRAFT (1/23/19)*

CROCKETT SANITARY DEPARTMENT

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

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

# Capital Projects for FY 2019/20

DRAFT (1/23/19)

## CROCKETT SANITARY DEPARTMENT

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

## TREATMENT PLANT

	REPLACEMENTS O&M	IMPROVEMENTS FIXED ASSET	FUNDING SOURCE
Replace DAF air compressor	\$3,370.00		
Install french drain south of reactors	\$5,055.00		Fund 3427
New wires from control room tp reactor pump	\$940.00		
Miscellaneous projects - cap replacement	\$2,528.00		
Replace influent pumps, impellers, etc.		\$8,570.00	
Replace sewer liner		\$13,712.00	Fund 3427
Overhaul DAF #1		\$84,250.00	Fund 3427
Trns to JTP Cap. Reserve - diffusers/3rd clarifier		\$32,000.00	#3426
<b>TOTAL</b>	<b>\$11,893</b>	<b>\$138,532.00</b>	

# JOINT TREATMENT PLANT CAPITAL PROJECT SCHEDULE (2/18)

PROJECT	TYPE	Alloc. Fctr	Estimated Cost	CSD %	CVSD Share	Annual Totals
<b>FY 2019/20</b>						
Replace DAF air compressor	Cap. R.	2	\$ 20,000	16.85%	\$ 3,370	
New wires frm control rm to reactor sub pump	Cap. R.	1	\$ 25,000	3.76%	\$ 940	
Miscellaneous projects - cap replacement	Cap. R.	2	\$ 15,000	16.85%	\$ 2,528	
Install french drain south of reactors	Cap. R.	2	\$ 30,000	16.85%	\$ 5,055	\$ 11,893
Replace influent pumps, impellers, etc.	Cap. I.	2	\$ 50,000	17.14%	\$ 8,570	
Replace sewer liner	Cap. I.	7	\$ 80,000	17.14%	\$ 13,712	
Overhaul DAF #1	Cap. I.	2	\$ 500,000	16.85%	\$ 84,250	\$ 106,532
<b>FY 2020/21</b>						
Replace phosphoric acid tank, double walled	Cap. R.	4	\$ 35,000	0.00%	\$ -	
Update iFix/Intellusiiin SCADA software	Cap. R.	7	\$ 35,000	17.14%	\$ 5,999	
Potable water controller and system equipment	Cap. R.	7	\$ 60,000	17.14%	\$ 10,284	
Replace belt press #1	Cap. R.	1	\$ 350,000	3.76%	\$ 13,160	\$ 29,443
Overhaul DAF #2	Cap. I.	2	\$ 500,000	16.85%	\$ 84,250	\$ 84,250
<b>FY 2021/22</b>						
Evaluate structural req. for aeration mix remov:	Cap. R.	2	\$ 10,000	16.85%	\$ 1,685	
Evaluate diffuser options	Cap. R.	2	\$ 15,000	16.85%	\$ 2,528	
Remove aeration mixers	Cap. R.	2	\$ 230,000	16.85%	\$ 38,755	\$ 42,968
Replace Norton diffuser with mebrane #1	Cap. I.	7	\$ 200,000	17.14%	\$ 34,280	\$ 34,280
<b>FY 2022/23</b>						
Replace/repair recycle system check valves	Cap. R.	2	\$ 45,000	16.85%	\$ 7,583	\$ 7,583
Replace Norton diffuser with mebrane #2	Cap. I.	7	\$ 200,000	17.14%	\$ 34,280	\$ 34,280
<b>FY 2023/24</b>						
Replace Norton diffuser with mebrane #3	Cap. I.	7	\$ 200,000	17.14%	\$ 34,280	\$ 34,280
Evaluate options for polishing clarifier	Cap. I.	2	\$ 825,000	16.85%	\$ 139,013	\$ 139,013
<b>FY 2024/25</b>						
Replace sludge truck (gas not diesel)	Cap. R.	1	\$ 8,000	3.76%	\$ 301	\$ 301
Install third clarifier	Cap. I.	2	\$ 1,100,000	16.85%	\$ 185,350	\$ 185,350

## Critical Issues (Capital Projects)

### Projected Expense Projects of Significant Value (CapEx):

Item No.	Project Description	Estimated Cost	Payment Schedule
1	Replace sewer line to plant sump	\$80,000	2018-2023
2	Replace influent process pump & piping modifications, etc.	\$50,000	2018-2020
3	Overhaul DAF #1 (sandblasting interior, recoating of interior, rebuild scraper arms)	\$500,000	2018-2023
4	Overhaul DAF #2 (sandblasting interior, recoating of interior, rebuild scraper arms)	\$500,000	2018-2023
5	Replace No. 1 belt filter press	\$350,000	2018-2020
6	Remove former aeration draft tube mixers	\$230,000	TBD: 2020-2023

7	Replace existing Norton diffusers with new, cost effective membrane diffusers (basin #1)	\$200,000	TBD: 2020-2023
8	Replace existing Norton diffusers with new, cost effective membrane diffusers (basin #2)	\$200,000	TBD: 2020-2023
9	Replace existing Norton diffusers with new, cost effective membrane diffusers (basin #3)	\$200,000	TBD: 2020-2023

### Other Projected Expense Projects of Significant Value (Non-CapEx):

Item No.	Project Description	Estimated Cost	Payment Schedule
1	Replace DAF air compressor with new rotary style air compressor. (compressor + labor to install + electrical)	\$20,000	2019
2	Potable water system hydropneumatic controller and system equipment	\$60,000	2018-2020
3	Replace phosphoric acid tank with similar capacity, double walled tank	\$35,000	2018-2020
4	Miscellaneous projects	\$15,000	2018
5	Update iFix/Intellusion SCADA software and new operating system for CPU	\$35,000	2018-2020
6	Install French drain on South side of reactors to redirect spring water that is coming under roadway	\$30,000	2018-2019
7	Replace /repair recycle system check valves (3 each)	\$45,000	2020-2023
8	Pull new wires from control room to reactor submersible pump system	\$25,000	2018-2019
9	Evaluate structural requirements (CapEx Item #6 above)	\$10,000	TBD: 2020-2023
10	Evaluate diffuser options (SOW for CapEx Item #7-9 above)	\$15,000	TBD: 2020-2023
11	Replace used sludge truck (gas not diesel)	\$8,000	2023

Sewer Projects - Crockett San - January 23, 2019 for FY 2019/2020

OTHER CAPITAL COSTS - FY 2019/20	EST. 2020	EST. 2021	EST. 2022	EST. 2023	EST. 2024	EST. 2025	EST. 2026	
Emergencies / unidentified	\$90,000	\$95,000	\$100,000	\$105,000	\$110,000	\$110,000	\$115,000	\$120,000
CCTV inspection	\$22,000	\$23,000	\$24,000	\$25,000	\$26,000	\$26,000	\$27,000	\$28,000
Flow metering	\$3,000	\$3,250	\$3,500	\$3,500	\$4,000	\$4,250	\$4,250	\$4,250
Construction Management	\$27,008	\$27,936	\$9,250	\$14,198	\$11,975	\$18,163	\$9,673	\$11,490
Staff salary, taxes	\$13,394	\$19,751	\$6,720	\$8,689	\$8,040	\$10,485	\$7,109	\$7,836
<b><i>SUB-TOTAL</i></b>	<b>\$155,402</b>	<b>\$168,937</b>	<b>\$143,470</b>	<b>\$156,387</b>	<b>\$160,015</b>	<b>\$168,898</b>	<b>\$163,032</b>	<b>\$171,576</b>
<b><i>Sewer Projects</i></b>	<b>\$540,150</b>	<b>\$558,710</b>	<b>\$185,000</b>	<b>\$283,960</b>	<b>\$239,500</b>	<b>\$363,250</b>	<b>\$193,450</b>	<b>\$229,800</b>
<b>SEWER CAP. TOTAL</b>	<b>\$695,552</b>	<b>\$727,647</b>	<b>\$328,470</b>	<b>\$440,347</b>	<b>\$399,515</b>	<b>\$532,148</b>	<b>\$356,482</b>	<b>\$401,376</b>
<i>Prior Sewer Funding</i>	\$391,500		\$20,000		\$15,000		\$25,500	
<i>Additional 2019 Funding</i>	\$212,230							

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