

CROCKETT COMMUNITY SERVICES DISTRICT FY 2014/15 BUDGET

ADOPTED (6/25/2014)

	BUDGET 2013/14	ACTUAL YEAR-END 2013/14	ADOPTED BUDGET 2014/15
Revenue			
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,603,950	\$ 1,669,402	\$ 1,783,626
Port Costa Sanitary Dept. ⁽³⁾	\$ 212,396	\$ 488,570	\$ 220,939
Recreation Dept.	\$ 431,587	\$ 482,654	\$ 520,379
Maintenance Dept.	\$ 55,000	\$ 28,962	\$ 50,515
Total	\$ 2,302,933	\$ 2,669,588	\$ 2,575,459
Expenses			
CCSD Administration ⁽¹⁾	\$ -	\$ 7,926	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,556,699	\$ 1,646,235	\$ 1,663,170
Port Costa Sanitary Dept. ⁽³⁾	\$ 254,934	\$ 463,378	\$ 271,428
Recreation Dept.	\$ 460,403	\$ 438,404	\$ 520,379
Maintenance Dept.	\$ 82,850	\$ 10,555	\$ 46,497
Total	\$ 2,354,886	\$ 2,566,498	\$ 2,501,474
Net Increase (Decrease) in Cash	\$ (51,953)	\$ 103,091	\$ 73,985
Fund Balance, beginning	\$ 2,539,554	\$ 2,539,554	\$ 2,642,644
Fund Balance, end of year	\$ 2,487,601	\$ 2,642,644	\$ 2,716,629

⁽¹⁾ CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San and Rec. Depts. CSD roll-up reflected on estimated only, revenue/expenses not reflected in adopted budget.

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

⁽³⁾ Port Costa loan and payoff of \$272,288.56 included in revenue and expenses for FY 13/14

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2013

ADOPTED FY 2014-15 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 (6/25/2014)

	<u>FY 2013-14 Approved</u>	<u>FY 2013-14 Actual Year End</u>	<u>FY 2014-15 Adopted (6/25/14)</u>	<u>% Change</u>
Collection System				
Loan Principal	\$ 62,987	\$ 62,987	\$ 65,327	
Gas, Fuel, Vehicle (District owned)	\$ 1,000	\$ 473	\$ 400	
Insurance	\$ 30,537	\$ 32,623	\$ 31,233	
West County O&M	\$ 55,856	\$ 66,660	\$ 66,000	
Professional Services (Collec Sys)	\$ 6,500	\$ 13,776	\$ 2,500	
Rent/Lease Easements	\$ 2,308	\$ 2,274	\$ 2,300	
Maintenance	\$ 75,453	\$ 83,848	\$ 93,500	
Utilities	\$ 15,938	\$ 17,167	\$ 17,537	
Cap. Replacement (O&M) Pump Station	\$ 13,700	\$ 0	\$ 33,117	
Other	\$ 3,500	\$ 8,938	\$ 5,000	
Total Collection System	\$ 267,779	\$ 288,745	\$ 316,914	18.35%
Treatment Plant				
JTP Operations & Maint - C&H	\$ 679,786	\$ 635,053	\$ 702,579	
Capital Replacement (O&M) JTP	\$ 31,174	\$ 9,373	\$ 60,661	
Total Treatment Plant	\$ 710,960	\$ 644,426	\$ 763,240	7.35%
Administrative				
Elections	\$ 175	\$ 0	\$ 182	
Membership	\$ 4,230	\$ 4,338	\$ 6,415	
Office - Supplies/Postal/Misc.	\$ 3,950	\$ 6,120	\$ 5,900	
Professional Services (Admin)	\$ 20,396	\$ 18,919	\$ 20,000	
Printing / Publishing	\$ 1,968	\$ 685	\$ 1,968	
Rents/Leases - Office Space	\$ 6,200	\$ 5,162	\$ 2,400	
Travel/Meetings/Vehicle	\$ 300	\$ 482	\$ 420	
Telephone and Internet	\$ 2,405	\$ 2,457	\$ 1,570	
County & State Charges	\$ 4,500	\$ 4,600	\$ 4,500	
Recoverable Expenses (non-payroll)	\$ 4,760	\$ 32,505	\$ 4,375	
Training and Conferences	\$ 1,500	\$ 592	\$ 1,500	
Sub-Total Administrative	\$ 50,384	\$ 75,860	\$ 49,230	
Salaries and Benefits (O&M)	\$ 120,311	\$ 113,613	\$ 115,385	
Recoverable Payroll (REC/PC/MAINT)	\$ 33,474	\$ 39,980	\$ 42,721	
Total Administrative	\$ 204,169	\$ 229,453	\$ 207,336	1.55%
Fixed Assets				
Capital Projects Allocation	\$ 191,492	\$ 208,056	\$ 176,057	
423 Other Non-Op Interfund trsfr to 3427	\$ 4,850	\$ 3,234	\$ 6,467	
Total Fixed Assets	\$ 196,342	\$ 211,290	\$ 182,524	-7.04%
Contingency Reserve	\$ 177,436		\$ 193,124	
Interfund loan to Port Costa	\$ 0	\$ 272,289	\$ 0	
Total Expenditures	\$ 1,556,686	\$ 1,646,203	\$ 1,663,138	
TOTAL APPROPRIATIONS	\$ 1,556,686	\$ 1,646,203	\$ 1,663,138	6.84%
TOTAL REVENUES	\$ 1,596,629	\$ 1,632,268	\$ 1,775,699	11.22%
Property Tax	\$ 197,368	\$ 205,837	\$ 196,902	
Sewer Use Charges	\$ 1,107,522	\$ 1,106,728	\$ 1,212,632	
Sewer Use Charges - C&H	\$ 169,952	\$ 169,952	\$ 175,050	
Permit fees	\$ 2,500	\$ 2,310	\$ 2,500	
Capacity charges	\$ 4,850	\$ 7,276	\$ 6,467	
Interest	\$ 2,522	\$ 2,470	\$ 2,400	
Cost Recovery including payroll	\$ 36,575	\$ 51,886	\$ 100,325	
Grants - RTS and others	\$ 75,340	\$ 77,866	\$ 79,423	
Interfund G/L non-op adjust.	\$	\$ 7,943	\$	

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2014/15 ADOPTED (6/25/2014)**

	<u>Budgeted</u>	<u>Actual yearly</u> <u>Totals</u>	<u>Adopted</u> <u>Budget</u>
	<u>FY 13/14</u>	<u>FY 13/14</u>	<u>FY 14/15</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****			
Opening Cash Balance	703,601.52	703,601.52	740,544.71
Interest	2,259.41	1,737.19	1,330.00
Capacity Charges	4,850.00	3,234.00	6,467.00
Misc. Fees	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00
Investment Fees	-9.00	-28.00	-28.00
Interfund Transfers - Clarifier Reserve	32,000.00	32,000.00	32,000.00
YEAR-END BALANCE	<u>742,701.93</u>	<u>740,544.71</u>	<u>780,313.71</u>

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

Opening Cash Balance	66,159.53	66,159.53	66,318.16
Loans	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00
Interest	211.73	162.63	130.00
Cost Recovery	0.00	0.00	0.00
Investment Fees	-4.00	-4.00	-4.00
Interfund Transfers	0.00	0.00	0.00
YEAR-END BALANCE	<u>66,367.26</u>	<u>66,318.16</u>	<u>66,444.16</u>

PORT COSTA SANITARY DEPARTMENT

OPERATING BUDGET:

2014 /

2015

Month

12

GENERAL FUND 3425: EXPENDITURE DETAIL

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Cost Cntr	Category	Budget <u>FY 13/14</u>	12 Month Actuals <u>FY 13/14</u>	Adopted Budget <u>FY 14/15</u>	
415. SEWAGE COLLECTION					
31.0	Liability Insurance	\$3,571.98	\$1,371.48	\$1,800.00	97%
55.0	Profess. Services.	\$0.00	\$0.00	\$200.00	
71.0	Repairs/Maint.	\$2,500.00	\$1,477.50	\$3,500.00	\$7,600
96.0	Other Operating	\$100.00	\$0.00	\$100.00	\$4,789
96.2	Permits & Fees	\$1,673.10	\$1,940.00	\$2,000.00	\$7,600
416. SEWAGE TREATMENT					
25.0	Generator fuel / oil	\$200.00	\$53.08	\$200.00	109%
31.0	Property Insurance	\$1,942.56	\$2,826.11	\$3,000.00	109%
51.1	Contract Operator	\$49,000.00	\$49,238.56	\$49,000.00	
51.2	Chemicals	\$4,714.90	\$2,841.03	\$4,000.00	
51.3	Hardware/Supplies & Misc.	\$400.00	\$368.84	\$800.00	
56.0	Profess. Svcs. (treatment testing & NDPE	\$7,380.00	\$16,273.25	\$9,000.00	
91.1	Electricity	\$5,615.50	\$2,556.51	\$5,000.00	
91.6	Alarm system phone	\$976.80	\$627.25	\$1,000.00	
96.1	Cap. Replacement	\$4,000.00	\$7,603.54	\$9,000.00	\$161,933.00
96.2	Other/Operating fees/permits	\$4,077.70	\$3,675.00	\$3,800.00	
212.0	Loan Principle	\$70,691.16	\$318,675.57	\$77,133.00	
417. ADMIN/GENERAL					
21.0	Elections	\$22.00	\$0.00	\$60.00	120%
31.0	Crime Insurance	\$20.00	\$16.11	\$30.00	
36.0	Memberships	\$75.00	\$0.00	\$75.00	
41.0	Office / Postal	\$418.48	\$492.25	\$400.00	
56.0	Profess. Svcs.(admin)	\$918.72	\$1,716.11	\$1,500.00	
61.0	Printing/Publishing	\$264.30	\$313.35	\$350.00	
80.0	Vehicle/Travel/Meetings	\$360.00	\$66.02	\$360.00	
96.0	Other	\$20.00	\$84.09	\$100.00	
96.3	County Charges	\$915.77	\$557.44	\$600.00	
11	GM's O&M Benefits	\$123.35	\$121.94	\$130.00	\$23,005
11	Secy. O&M Benefits	\$37.22	\$47.98	\$50.00	
11	Mgr's O&M Benefits	\$1,665.57	\$1,386.92	\$1,850.00	
6.1	GM's O&M Wages	\$960.61	\$1,043.47	\$1,000.00	
6.1	Secy. O&M Wages	\$519.59	\$406.43	\$500.00	
6.1	Mgr's O&M Wages	\$12,925.45	\$11,588.43	\$16,000.00	
O&M SUB-TOTALS		\$176,089.76	\$427,368.26	\$192,538.00	
Capitol Expenses					
111.0	Loan interest	\$35,721.20	\$28,913.99	\$24,889.99	
	Capitol Projects	\$5,000.00	\$7,095.51	\$6,000.00	
Operating Reserve					
	Tank Cleaning Reserve (\$24k over 6yrs)	\$24,000.00	\$0.00	\$24,000.00	106%
	Discharge Permit Reserve(\$60k over 5yrs)	\$10,000.00	\$0.00	\$12,000.00	
	Plumbing and Pump Refurbishment	\$0.00	\$0.00	\$7,000.00	
	Contingency	\$0.00	\$0.00	\$5,000.00	
111.3	Capitol Projects - Grant	\$4,123.06	\$0.00	\$0.00	
TOTAL EXPENSES		\$254,934.02	\$463,377.76	\$271,427.99	

PORT COSTA SANITARY DEPARTMENT

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OPERATING BUDGET:

2014 / 2015

\$1,764

GENERAL FUND 3425: REVENUE DETAIL

Cost Center	Category	Budget FY 13/14	12 Month Actuals FY 13/14	Adopted Budget FY 14/15
301.0	Sewer use charge	\$212,306.00	\$214,241.84	\$220,849.09
303.0	Capacity charge	\$0.00	\$0.00	\$0.00
304.0	Annexation charge	\$0.00	\$0.00	\$0.00
302.0	Permit fees	\$90.00	\$180.00	\$90.00
311.0	Interest	\$0.00	\$0.00	\$0.00
306.0	Misc fees	\$0.00	\$0.00	\$0.00
	SUB-TOTALS	\$212,396.00	\$214,421.84	\$220,939.09
318.0	Cost recovery	\$0.00	\$1,163.21	\$0.00
	Loans	\$0.00	\$272,288.56	\$0.00
	Interfund G/L non operational adj.	\$0.00	\$696.80	\$0.00
319.0	Grants	\$0.00	\$0.00	\$0.00
	TOTAL	\$212,396.00	\$488,570.41	\$220,939.09

FUND 3425 - BALANCE OVERVIEW

REVENUE	\$212,396.00	\$ 488,570.41	\$220,939.09
EXPENSES	\$254,934.02	\$ 463,377.76	\$ 271,427.99
Net Increase (Decrease) in Cash	\$ (42,538.02)	\$ 25,192.65	\$ (50,488.90)
FUND BALANCE (Beginning)	\$ 56,896.51	\$ 56,896.51	\$ 82,089.16
FUND BALANCE (End of Year)	\$ 14,358.49	\$ 82,089.16	\$ 31,600.26

Reserve and Contingency Account Balance	Beginning FY	Balance	Ending FY
	\$56,896.51	\$ 82,089.16	\$82,089.16
Breakdown			
Tank Cleaning Reserve	\$24,000.00	\$ 24,000.00	\$24,000.00
Discharge Permit Reserve	\$14,920.00	\$ 7,464.50	\$7,464.50
Grant Reserve	\$13,369.11	\$ -	\$0.00
Plumbing and Pump Refurbishment	\$0.00	\$ -	\$0.00
Carry Over Contingency	\$4,607.40	\$ 50,624.66	\$50,624.66
<i>Total of funds available moving forward</i>			\$303,028.25

Outstanding Debt	Beginning FY 13/14	Ending FY 13/14	Payments FY 14/15
West America Bank (Loan)	\$427,440.50	\$404,764.85	\$44,189.64
Crockett Valona Sanitary (CCC Refi)	\$0.00	\$272,288.56	\$57,780.00
Crockett Valona Sanitary (Transfer)	\$24,233.49	\$24,233.49	\$0.00
Contra Costa County (Loan)	\$295,999.92	\$0.00	\$0.00
	\$747,673.91	\$701,286.90	\$101,969.64
	Principal	\$46,387.01	

ADOPTED FY 2014-15 CROCKETT RECREATION DEPARTMENT BUDGET - FUND 3241

	<u>FY 2013-14 Approved</u>	<u>FY 2013-14 Year-End (Actual)</u>	<u>FY 2014-15 Adopted Budget</u>	<u>from FY 13/14 Budget</u>
O&M Expenses - combined cost centers				
Uniforms	\$ 1,300	\$ 2,100	\$ 1,650	
Telephone / Internet	\$ 4,140	\$ 4,599	\$ 3,600	
Insurance	\$ 10,434	\$ 10,945	\$ 11,599	
Elections	\$ 250	\$ 0	\$ 250	
Maintenance	\$ 78,191	\$ 71,180	\$ 72,150	
Memberships	\$ 430	\$ 245	\$ 425	
Program Supplies	\$ 23,400	\$ 13,970	\$ 15,800	
Other Operating	\$ 57,556	\$ 42,333	\$ 82,196	
Office	\$ 3,460	\$ 2,773	\$ 3,675	
Professional Services	\$ 3,517	\$ 11,456	\$ 4,957	
Adverising	\$ 2,340	\$ 1,782	\$ 2,500	
Training & Certification	\$ 1,400	\$ 1,090	\$ 1,825	
Cost of Goods Sold	\$ 7,175	\$ 6,762	\$ 7,340	
Vehicle Travel Reimbursement	\$ 411	\$ 714	\$ 430	
Utilities	\$ 38,481	\$ 39,084	\$ 42,761	
County Charges	\$ 3,193	\$ 4,756	\$ 3,516	
Salaries and Benefits	\$ 151,960	\$ 157,234	\$ 155,878	
Total O&M Expenses	\$ 387,638	\$ 371,022	\$ 410,552	5.91%
Fixed Assets				
Capital Projects Allocation	\$ 34,000	\$ 67,382	\$ 89,300	
Other Non-Op Interfund trsfrs	\$ 0	\$ 0	\$ 0	
Total Fixed Assets	\$ 34,000	67,382	89,300	
Contingency Reserve *	\$ 38,765	0	\$ 20,527	
Total Expenditures	\$ 460,403	\$ 438,404	\$ 520,379	13.03%
<i>Adopted 6-28-13 total *</i>	<i>\$ 460,403</i>			
TOTAL APPROPRIATIONS	\$ 460,403	\$	\$ 520,379	13.03%
TOTAL REVENUES **	\$ 431,587	\$ 477,439	\$ 520,379	20.57%
Property Tax trsf from 3240	\$ 37,920	\$ 37,456	\$ 38,580	
Recreation Tax	\$ 135,850	\$ 135,960	\$ 135,960	
Return-to-Source Co-gen	\$ 50,217	\$ 67,000	\$ 51,006	
Non-profit grants **	\$ 19,300	\$ 10,462	\$ 89,675	
Cost recovery	\$ 4,725	\$ 31,940	\$ 5,576	
Interest	\$ 400	\$ 402	\$ 440	
Community Center income	\$ 110,340	\$ 112,453	\$ 121,820	
Aquatics Center income	\$ 67,075	\$ 72,412	\$ 73,400	
Donations (Childrens programs)	\$ 800	\$ 550	\$ 500	
Donations (other)	\$ 700	\$ 2,461	\$ 800	
Tennis keys (Park income)	\$ 260	\$ 315	\$ 260	
Parking fines	\$ 4,000	\$ 2,110	\$ 2,362	
Interfund G/L non-operating adjust.		\$ 3,917		

ADOPTED FY 2014-15 MAINTENANCE DEPARTMENT BUDGET - FUND 3242

	FY 2013-14 Adopted Budget	FY 2013-14 Year- End (Actual)	FY 2014-15 Adopted Budget
Memorial Hall			
Maintenance - building	\$ 250	\$ 585	\$ 200
Utilities - water, gas, and electricity	\$ 300	\$ 174	\$ 200
Fundraising / Printing Publishing	\$ 75	\$ 286	\$ 150
Capital Replacement - O&M	\$ 0	\$ 0	\$ 750
Attorney / Prof Svs (non Engineer)	\$ 0	\$ 826	\$ 400
Volunteer/Workers Comp	\$ 170	\$ 0	\$ 100
Other / Passthrough	\$ 20,050	\$ 0	\$ 20,050
Payroll - REC Dept in FY 14/15	\$ 1,320	\$ 84	\$ 0
Total Memorial Hall O&M	\$ 22,165	\$ 1,954	\$ 21,850
Bridgehead / Landscaping			
Maintenance	\$ 1,000	\$ 1,157	\$ 386
Volunteer/Workers Comp	\$ 113	\$ 0	\$ 50
Other	\$ 0	\$ 0	\$ 0
Total Bridgehead O&M	\$ 1,113	\$ 1,157	\$ 436
Street Lighting / Fence / Other			
Maintenance	\$ 50	\$ 0	\$ 50
Other	\$ 5,000	\$ 0	\$ 0
Total Streetlight / Fence / Other O&M	\$ 5,050	\$ 0	\$ 50
Administrative			
Insurance - Property/Liability	\$ 100	\$ 323	\$ 200
Office / Other Operating	\$ 200	\$ 57	\$ 100
Attorney / Prof Svs (non Engineer)	\$ 50	\$ 56	\$ 50
Payroll Expenses	\$ 1,200	\$ 1,927	\$ 1,725
Total Administrative O&M	\$ 1,550	\$ 2,363	\$ 2,075
Fixed Assets - Capital Expense			
Memorial Hall	\$ 51,490	\$ 5,081	\$ 21,424
Bridgehead / Landscaping	\$ 0	\$ 0	\$ 0
Street Lighting / Fence / Other	\$ 0	\$ 0	\$ 0
Equipment	\$ 0	\$ 0	\$ 0
Total Fixed Assets	\$ 51,490	\$ 5,081	\$ 21,424
Contingency Reserve	\$ 1,482	\$	\$ 662
Total Expenditures	\$ 82,850	\$ 10,555	\$ 46,497
TOTAL APPROPRIATIONS	\$ 82,850	\$ 10,555	\$ 46,497
TOTAL REVENUES	\$ 55,000	\$ 28,962	\$ 50,515
Cost Recovery	\$ 5,000	\$ 7	\$ 15
Donations (operations)	\$ 1,000	\$ 160	\$ 1,500
Donations (restricted)	\$ 45,000	\$ 25,795	\$ 45,000
Non-profit grants	\$ 1,000	\$ 0	\$ 1,000
RTS Co-gen (Admin and Mem Hall)	\$ 3,000	\$ 3,000	\$ 3,000
Net Increase (Decrease) in Cash	\$ (\$27,850)	\$ 18,407	\$ 4,018
FUND BALANCE (Beginning)	\$ 75,377.87	\$ 75,377.87	\$ 93,481.01
FUND BALANCE (End of Year)	\$ 47,528.17	\$ 93,785.25	\$ 97,498.85