

CROCKETT COMMUNITY SERVICES DISTRICT FY 2017/18 BUDGET

ADOPTED (6/28/2017)

	PRIOR YEAR ACTUAL 2015/16	ADOPTED BUDGET 2016/17	ESTIMATED YEAR-END 2016/17	ADOPTED BUDGET 2017/18
Revenue				
CCSD Administration ⁽¹⁾	\$ 29,579	\$ -	\$ 4,484	\$ -
Crockett Sanitary Dept. ^{(2) (3)}	\$ 1,847,551	\$ 1,935,150	\$ 1,944,058	\$ 1,935,568
Receivable PC Loans ⁽³⁾	\$ 54,458	\$ 88,012	\$ 88,012	\$ 95,887
Rate Stabilization Resrv	\$ -	\$ -	\$ -	\$ 179,276
Port Costa Sanitary Dept.	\$ 252,914	\$ 244,194	\$ 229,458	\$ 249,076
Recreation Dept.	\$ 616,485	\$ 703,845	\$ 545,188	\$ 730,271
Maintenance Dept. ⁽⁴⁾	\$ 31,483	\$ 33,575	\$ 80,763	\$ 206,929
Total Revenue	\$ 2,832,470	\$ 3,004,776	\$ 2,891,963	\$ 3,397,007
Expenses				
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
Crockett Sanitary Dept. ⁽²⁾	\$ 1,358,992	\$ 1,738,025	\$ 1,714,330	\$ 2,186,390
Rate Stabilization Resrv	\$ -	\$ 142,664	\$ -	\$ -
Port Costa Sanitary Dept. ⁽³⁾	\$ 271,975	\$ 311,591	\$ 293,562	\$ 324,763
Recreation Dept.	\$ 488,667	\$ 703,845	\$ 534,460	\$ 763,699
Maintenance Dept. ⁽⁴⁾	\$ 8,270	\$ 6,698	\$ 73,262	\$ 345,322
Payoff PC WestA Loand	\$ 381,493			
Total Expense	\$ 2,509,397	\$ 2,902,823	\$ 2,615,614	\$ 3,620,174
Net Increase (Decrease) in Cash (:	\$ 323,073	\$ 101,953	\$ 276,349	\$ (223,167)
Fund Balance, beginning	\$ 3,076,853	\$ 3,399,926	\$ 3,399,926	\$ 3,676,275
Fund Balance, end of year	\$ 3,399,926	\$ 3,501,879	\$ 3,676,275	\$ 3,453,108
<i>Payroll Summary All Depts.</i>	<i>\$ 334,795</i>	<i>\$ 377,437</i>	<i>\$ 361,871</i>	<i>\$ 381,812</i>

(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) Non-operation loan and repayment from Port Costa Sanitary Dept. separated from CVSAN.
Loan repayment originally in FY 15/16 budget but moved to long-term liability.

(4) Maintenance Dept. excluded Walk of Honor Pass-through revenue and expense in adopted FY 16/17 Budget.

Fund beginning balance matches Accounting Balance Sheet as of June 30, 2016

FY 2017-18 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 ADOPTED 6/28/2017

	FY 2015-16 Actual	FY 2016-17 Approved	FY 2016-17 Est. Year End	FY 2017-18 Proposed
Collection System				
Loan Principal	\$ 67,763	\$ 70,298	\$ 70,298	\$ 72,937
Gas, Fuel, Vehicle (District owned)	\$ 1,112	\$ 1,000	\$ 548	\$ 700
Insurance	\$ 30,836	\$ 35,014	\$ 28,006	\$ 29,126
West County O&M	\$ 51,492	\$ 54,462	\$ 37,132	\$ 44,228
Prof. Services (Collection Sys) Non WCWD	\$ 11,793	\$ 8,000	\$ 11,443	\$ 12,000
Rent/Lease Easements	\$ 2,310	\$ 2,350	\$ 2,338	\$ 2,350
Maintenance	\$ 96,110	\$ 107,616	\$ 93,450	\$ 95,277
Utilities	\$ 23,608	\$ 23,910	\$ 28,225	\$ 28,975
Cap. Replacement (O&M) Pump Station	\$ 40,921	\$ 32,000	\$ 13,729	\$ 80,500
Other	\$ 6,122	\$ 7,320	\$ 4,909	\$ 4,320
Total Collection System	\$ 332,067	\$ 341,970	\$ 290,079	\$ 370,413
Treatment Plant				
JTP Operations & Maint - C&H	\$ 555,458	\$ 671,360	\$ 684,538	\$ 637,203
Capital Replacement (O&M) JTP	\$ 15,377	\$ 92,312	\$ 41,880	\$ 57,290
Total Treatment Plant	\$ 570,835	\$ 763,672	\$ 726,418	\$ 694,493
Administrative				
Elections	\$ 0	\$ 1,806	\$ 193	\$ 0
Membership	\$ 11,392	\$ 9,566	\$ 10,087	\$ 5,407
Office - Supplies/Postal/Misc.	\$ 4,483	\$ 5,654	\$ 3,376	\$ 4,568
Professional Services (Admin)	\$ 8,212	\$ 22,500	\$ 21,782	\$ 19,700
Printing / Publishing	\$ 480	\$ 481	\$ 1,439	\$ 500
Rents/Leases - Office Space	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Travel/Meetings/Vehicle	\$ 252	\$ 300	\$ 292	\$ 300
Telephone and Internet	\$ 2,919	\$ 3,388	\$ 4,998	\$ 5,200
County & State Charges	\$ 6,298	\$ 6,550	\$ 5,205	\$ 5,964
Recoverable Expenses (non-payroll)	\$ 9,603	\$ 6,411	\$ 13,660	\$ 6,080
Training and Conferences	\$ 340	\$ 2,800	\$ 1,140	\$ 1,000
Sub-Total Administrative	\$ 46,379	\$ 61,856	\$ 64,573	\$ 51,119
Salaries and Benefits (O&M)	\$ 110,597	\$ 125,380	\$ 112,641	\$ 121,595
Recoverable Payroll (REC/PC/MAINT)	\$ 27,053	\$ 35,021	\$ 34,015	\$ 32,990
Other Payroll Exp. (WC liab premiums etc.)	\$ 829	\$ 300	\$ 3,966	\$ 1,200
Total Administrative	\$ 184,858	\$ 222,557	\$ 215,195	\$ 206,904
Fixed Assets				
Capital Projects Allocation	\$ 250,644	\$ 236,245	\$ 371,040	\$ 765,790
423 Other Non-Op Interfund trsfr to 3427	\$ 2,425	\$ 6,467	\$ 4,850	\$ 2,425
Total Fixed Assets	\$ 253,069	\$ 242,712	\$ 375,890	\$ 768,215
Allocation to Rate Stabilization Reserve	\$ 0	\$ 142,664	\$ 142,664	\$ 0
Interfund G/L non-operation expense	\$ 180	\$ 0	\$ 6,363	\$ 2,000
Contingency Expense 10%	\$ 0	\$ 132,820	\$ 0	\$ 127,181
Total Expenditures	\$ 1,340,829	\$ 1,846,395	\$ 1,756,609	\$ 2,169,206
Interfund loan to Port Costa	\$ 381,493			
TOTAL APPROPRIATIONS	\$	\$ 1,846,395	\$	\$ 2,169,206
TOTAL REVENUES				
Property Tax	\$ 260,000	\$ 262,621	\$ 276,000	\$ 278,428
Sewer Use Charges	\$ 1,239,193	\$ 1,277,573	\$ 1,273,349	\$ 1,265,839
Sewer Use Charges - C&H	\$ 180,302	\$ 185,404	\$ 185,405	\$ 185,404
Permit fees	\$ 2,130	\$ 2,370	\$ 2,640	\$ 2,760
Capacity charges	\$ 2,425	\$ 6,467	\$ 4,850	\$ 2,425
Interest (non-op)	\$ 7,802	\$ 13,532	\$ 20,128	\$ 26,167
Cost Recovery including payroll	\$ 28,157	\$ 40,016	\$ 39,881	\$ 36,975
Grants - RTS (non-op) and others	\$ 72,259	\$ 70,704	\$ 68,937	\$ 71,005
Interfund transfer 3427	\$ 3976	\$ 34,280	\$ 17,949	\$ 17,140
Loan repayment from Port Costa	\$ 54,458	\$ 88,012	\$ 88,012	\$ 95,887
Other - Penalties, pass thru, bonds	\$ 9,500	\$ 5,000	\$ 12,655	\$ 7,900
Allocation from Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 179,276
Interfund G/L non-operation revenue	\$ 13,993	\$ 0	\$ 0	\$ 0

FY 2017-18 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 ADOPTED 6/28/2017

	PY 2015-16 Actual	FY 2016-17 Approved	FY 2016-17 Actual	ADOPTED BUDGET
Collection System				
Liability Insurance	\$ 2,904	\$ 3,108	\$ 4,045	\$ 4,206
Profess. Services.	\$ 0	\$ 500	\$ 0	\$ 500
Sewers Maint.	\$ 7,853	\$ 5,000	\$ 5,072	\$ 5,200
Other Operating	\$ 61	\$ 100	\$ 0	\$ 100
Permits & Fees	\$ 2,088	\$ 2,200	\$ 2,088	\$ 2,192
Total Collection System	\$ 12,906	\$ 10,908	\$ 11,205	\$ 12,198
Treatment Plant				
Generator fuel / oil	\$ 27	\$ 100	\$ 94	\$ 120
Property Insurance	\$ 857	\$ 917	\$ 849	\$ 883
Contract Operator	\$ 48,000	\$ 50,400	\$ 48,000	\$ 49,200
Chemicals	\$ 1,988	\$ 3,000	\$ 5,051	\$ 3,392
Hardware/Supplies & Misc.	\$ 505	\$ 1,000	\$ 5	\$ 1,000
Profess. Svcs. (Engineer, Lab, Technicia	\$ 17,428	\$ 18,000	\$ 13,726	\$ 60,250
Electricity	\$ 3,663	\$ 3,839	\$ 2,933	\$ 3,545
Alarm system phone	\$ 455	\$ 500	\$ 425	\$ 475
Cap. Replacement	\$ 12,574	\$ 3,000	\$ 0	\$ 31,000
Operating fees/permits	\$ 3,831	\$ 4,184	\$ 4,339	\$ 4,149
Other Operating / Enforcement Penalti	\$ 18,845	\$ 15,000	\$ 21,000	\$ 0
Loan Principle	\$ 79,536	\$ 88,012	\$ 88,012	\$ 95,430
Total Treatment Plant	\$ 187,709	\$ 187,952	\$ 184,435	\$ 249,444
Adminstrative				
Elections	\$ 0	\$ 135	\$ 14	\$ 0
Crime Insurance	\$ 16	\$ 25	\$ 26	\$ 25
Memberships	\$ 904	\$ 665	\$ 1,023	\$ 2,871
Office / Postal	\$ 245	\$ 325	\$ 243	\$ 308
Profess. Svcs.(admin)	\$ 2,844	\$ 3,000	\$ 5,052	\$ 3,631
Printing/Publishing	\$ 271	\$ 300	\$ 1,306	\$ 1,319
Vehicle/Travel/Meetings	\$ 34	\$ 146	\$ 17	\$ 80
Other	\$ 178	\$ 240	\$ 923	\$ 272
County Charges	\$ 775	\$ 798	\$ 559	\$ 575
Sub-Total Administrative	\$ 5,267	\$ 5,634	\$ 9,163	\$ 9,081
Salaries and Benefits (O&M)	\$ 14,886	\$ 24,453	\$ 13,896	\$ 26,270
Other Payroll Exp. (WC premiums etc.)	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 20,153	\$ 30,087	\$ 23,059	\$ 35,351
Fixed Assets				
Loan Interest on PY Cap Projects	\$ 25,458	\$ 9,197	\$ 10,353	\$ 8,420
Capital Projects Allocation	\$ 3,750	\$ 5,000	\$ 4,997	\$ 1,500
Total Fixed Assets	\$ 29,208	\$ 14,197	\$ 15,350	\$ 9,920
Allocation to operating reserves	\$ 22,000	\$ 57,000	\$ 57,000	\$ 3,000
Contingency Reserve	\$ 0	\$ 11,447	\$ 0	\$ 14,850
Total Expenditures	\$ 271,976	\$ 311,591	\$ 291,048	\$ 324,763
TOTAL APPROPRIATIONS	\$	\$ 311,591	\$	\$ 324,763
TOTAL REVENUES				
Sewer use charge	\$ 227,081	\$ 227,776	\$ 227,776	\$ 237,236
Capacity charge	\$ 0	\$ 11,000	\$ 0	\$ 11,000
Permit fees	\$ 180	\$ 180	\$ 0	\$ 210
Interest (non-op)	\$ 0	\$ 0	\$ 0	\$ 0
Misc fees / cost recovery (ops)	\$ 0	\$ 238	\$ 0	\$ 0
Grants (non-op)	\$ 0	\$ 5,000	\$ 0	\$ 0
Non-op income - loans and Interfund G	\$ 25,653	\$ 0	\$ 1,502	\$ 630

FY 2017-18 CROCKETT RECREATION DEPARTMENT ADOPTED BUDGET (6/28/17) - FUND 3241

	PY 2015-16 Actual	FY 2016-17 Approved	FY 2016-17 Year-End (Actual)	FY 2017-18 Adopted Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 2,479	\$ 2,100	\$ 2,285	\$ 1,700
Telephone / Internet	\$ 4,880	\$ 4,910	\$ 4,898	\$ 4,966
Insurance	\$ 11,358	\$ 11,896	\$ 14,294	\$ 16,194
Elections	\$ 0	\$ 250	\$ 206	\$ 0
Maintenance	\$ 91,671	\$ 88,450	\$ 88,195	\$ 88,613
Memberships	\$ 1,661	\$ 1,256	\$ 1,394	\$ 1,560
Program Supplies	\$ 4,026	\$ 3,500	\$ 4,664	\$ 3,700
Other Operating	\$ 86,358	\$ 92,163	\$ 99,219	\$ 83,423
Office	\$ 5,903	\$ 6,837	\$ 6,560	\$ 6,247
Professional Services	\$ 12,317	\$ 15,260	\$ 10,951	\$ 11,800
Advertising	\$ 717	\$ 840	\$ 770	\$ 870
Training & Certification	\$ 781	\$ 3,165	\$ 249	\$ 2,100
Cost of Goods Sold	\$ 6,454	\$ 6,775	\$ 5,660	\$ 7,082
Vehicle Travel Reimbursement	\$ 2,530	\$ 2,800	\$ 2,155	\$ 2,150
Utilities	\$ 43,546	\$ 45,834	\$ 52,642	\$ 51,821
County Charges	\$ 5,101	\$ 5,192	\$ 6,346	\$ 5,733
Salaries and Benefits	\$ 183,722	\$ 190,991	\$ 192,978	\$ 198,491
Total O&M Expenses	\$ 463,504	\$ 482,219	\$ 493,467	\$ 486,450
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 17,421	\$ 168,500	\$ 25,877	\$ 225,994
Total Fixed Assets	\$ 17,421	\$ 168,500	25,877	225,994
Contingency Reserve *	\$ 0	\$ 48,126	0	\$ 48,555
Non-Operating expense / interfund trsfers	\$ 7,743	\$ 5,000	\$ 13,242	\$ 3,600
Interfund G/L non-operating adjust.			\$ 0	
Total Expenditures	\$ 488,668	\$ 703,845	\$ 532,586	\$ 764,599
<i>Adopted 6-23-16 total *</i>	\$	\$		
TOTAL APPROPRIATIONS	\$	\$ 703,845	\$	\$ 764,599
TOTAL REVENUES **	\$ 621,485	\$ 703,845	\$ 576,810	\$ 730,271
Operating Revenue	\$ 344,155	\$ 333,573	\$ 336,849	\$ 314,184
Cost recovery	\$ 20,201	\$ 19,548	\$ 21,725	\$ 19,400
Community Center income	\$ 239,973	\$ 232,550	\$ 222,407	\$ 215,100
Aquatics Center income	\$ 75,865	\$ 77,450	\$ 87,189	\$ 76,918
Other income (park, keys, fines, etc.)	\$ 7,589	\$ 2,725	\$ 4,881	\$ 1,866
Donations (other)	\$ 527	\$ 1,300	\$ 647	\$ 900
Non-Operating Revenue	\$ 277,330	\$ 370,272	\$ 239,961	\$ 416,087
Property Tax trsf from 3240	\$ 47,828	\$ 45,084	\$ 44,000	\$ 47,647
Recreation Tax	\$ 136,070	\$ 136,400	\$ 136,180	\$ 136,400
Interest (non-op)	\$ 774	\$ 900	\$ 2,101	\$ 2,640
Return-to-Source Co-gen grant	\$ 47,871	\$ 46,888	\$ 44,219	\$ 42,200
Other non-profit grants	\$ 36,864	\$ 136,000	\$ 3,159	\$ 183,500
Non-operating income	\$ 7,923	\$ 5,000	\$ 10,302	\$ 3,700

FY 2017-18 MAINTENANCE DEPARTMENT ADOPTED (6/28/2017) - FUND 3242

	<u>FY 2015-16 Actual</u>	<u>FY 2016-17 Adopted</u>	<u>FY 2016-17 12-Month</u>	<u>FY 2017-18 Adopted Budget</u>
Memorial Hall				
Insurance - Property & Liability	\$ 67	\$ 72	\$ 112	\$ 117
Maintenance - building & landscaping	\$ 2,767	\$ 3,000	\$ 4,083	\$ 4,384
Capital Replacement - O&M	\$ 1,385	\$ 200	\$ -	\$ 200
Utilities - water and electricity	\$ 337	\$ 402	\$ 246	\$ 492
Payroll Expenses and volunteer WC	\$ 1,410	\$ 1,391	\$ 935	\$ 1,133
All Other - Printing, Office, Auditor	\$ 1,265	\$ 165	\$ 1,793	\$ 450
Total Memorial Hall O&M	\$ 7,231	\$ 5,230	\$ 7,169	\$ 6,776
Bridgehead / Landscaping				
Insurance - Liability	\$ 15	\$ 16	\$ 25	\$ 30
Maintenance	\$ 43	\$ 140	\$ 39	\$ 100
Payroll Expenses and volunteer WC	\$ 55	\$ 103	\$ 78	\$ 115
All Other - Office, Auditor, etc.	\$ 2	\$ 60	\$ 20	\$ 20
Total Bridgehead O&M	\$ 115	\$ 319	\$ 161	\$ 265
Plaza / Street Lighting / Fence				
Insurance - Property/Liability	\$ 440	\$ 470	\$ 481	\$ 496
Payroll Expenses	\$ 14	\$ 18	\$ 38	\$ 18
All Other - Maint., Office, Auditor, etc.	\$ -	\$ 52	\$ 8	\$ 50
Total Plaza / Streetlight / Fence O&M	\$ 454	\$ 540	\$ 527	\$ 564
Port Costa Light. & Landscap. (PCAC)	\$ -	\$ -	\$ 1,140	\$ 500
Sub-Total O&M Expense	\$ 7,800	\$ 6,089	\$ 8,997	\$ 8,105
Fixed Assets - Capital Expense				
Memorial Hall	\$ 470	\$ -	\$ 25,655	\$ 315,786
Street Lighting / Fence / Plaza	\$ -	\$ -	\$ -	\$ -
Total Fixed Assets	\$ 470	\$ -	\$ 25,655	\$ 315,786
Contingency Reserve	\$ -	\$ 609	\$ -	\$ 761
Total Expenditures	\$ 8,270	\$ 6,698	\$ 34,652	\$ 324,652
Non-Op. Expenses (Pass-through)	\$ 21,000	\$ 21,000	\$ 41,511	\$ 21,000
TOTAL APPROPRIATIONS	\$ 27,698	\$ 27,698	\$ 76,163	\$ 345,652
TOTAL REVENUES	\$ 55,378	\$ 54,575	\$ 120,303	\$ 206,929
Operating Revenue				
Donations / fundraisers (ops)	\$ 2,550	\$ 2,500	\$ 200	\$ 3,140
Donations (restricted)	\$ 25,794	\$ 25,000	\$ 25,738	\$ 26,000
Non-Operating Revenue				
Cost Recovery and other	\$ -	\$ 15	\$ -	\$ 15
Interest (non-operating)	\$ 139	\$ 60	\$ 703	\$ 774
Non-profit grants (non-op.)	\$ -	\$ -	\$ 43,540	\$ 150,000
RTS Co-gen pass-thru (for MH)	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000
Pass-through (WoH & other)	\$ 21,803	\$ 21,000	\$ 44,122	\$ 21,000
Net Increase (Decrease) in Cash	\$ 23,212	\$ 26,877	\$ 44,140	\$ (138,723)
FUND BALANCE (Beginning)	\$ 108,464	\$ 131,676	\$ 131,676	\$ 149,616
FUND BALANCE (End of Year)	\$ 131,676	\$ 158,554	\$ 175,816	\$ 10,893
Dedicated Walk of Honor Funds	\$ 121,500	\$ 146,500	\$ 145,540	\$ 172,314
Combined Payroll Salary & Benefits	\$ 1,479	\$ 1,292	\$ 1,050	\$ 1,266