

CROCKETT COMMUNITY SERVICES DISTRICT

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TO: Board of Directors
FROM: General Manager
SUBJECT: 7-month Budget Report for FY 24/25
DATE: March 25, 2025

The Crockett Community Services District 7-month budget reports for each of the respective departments. All reports are being presented to the Board for review and to allow the Board to comment or question staff.

Each report is broken out by department and includes a written 7-month mid-year budget profit and loss summary as of February 7, 2025. 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.

STAFF RECOMMENDATION:

Staff recommends the District Board receive the 7-month budget report.

NEXT STEPS:

The respective commissions will be working with staff to develop their draft FY 25/26 budgets in April for presentation to the District Board. The District's Budget & Finance Committee will meet to discuss the recommendations and form their own recommendations to the Board.

GENERAL FUND 3241 7-MONTH BUDGET REPORT

Jul 1, '24 - Feb 7, 25

| Expense | Admin (REC) | CommCenter (REC) | Total Park (REC) | Police (REC) | Pool (REC) | REC - Other (REC) | Total REC | TOTAL | Budget | % of Budget | \$ Over Budget |
|---|------------------|------------------|------------------|--------------|-----------------|-------------------|------------------|------------------|---------------|-------------|-------------------|
| 5155 · Merchant Fees | 1254.06 | 0 | 0 | 0 | 0 | 0 | 1254.06 | 1254.06 | | | |
| 5160 · Interest Expense | 1 | 0 | 0 | 0 | 0 | 885.37 | 886.37 | 886.37 | | | |
| Total 5150 · Bank & Finance Charges | 1255.06 | 0 | 0 | 0 | 0 | 885.37 | 2140.43 | 2140.43 | 15000 | 14% | -12859.57 |
| 5200 · County & State Charges | 0 | 0 | 0 | 0 | 0 | 582.14 | 582.14 | 582.14 | 5500 | 11% | -4917.86 |
| 5300 · Dues & Subscriptions | | | | | | | | | | | |
| 5305 · Memberships | 755.74 | 0 | 0 | 0 | 0 | 60 | 815.74 | 815.74 | | | |
| Total 5300 · Dues & Subscriptions | 755.74 | 0 | 0 | 0 | 0 | 60 | 815.74 | 815.74 | 2000 | 41% | -1184.26 |
| 5400 · General & Admin Expenses | | | | | | | | | | | |
| 5405 · Postage & Shipping | 0 | 14.4 | 0 | 0 | 0 | 39.7 | 54.1 | 54.1 | | | |
| 5410 · Office Supplies & Expenses | 33.82 | 24.53 | 0 | 0 | 364.18 | 1504.19 | 1926.72 | 1926.72 | | | |
| 5172 · Supplies | 0 | 0 | 0 | 0 | 0 | 70.34 | 70.34 | 70.34 | | | |
| Total 5400 · General & Admin Expenses | 33.82 | 38.93 | 0 | 0 | 364.18 | 1614.23 | 2051.16 | 2051.16 | 7500 | 27% | -5448.84 |
| 5500 · Insurance | | | | | | | | | | | |
| 5510 · Liability & Property | -2500 | 0 | 0 | 0 | 0 | 7647.15 | 5147.15 | 5147.15 | | | |
| 5515 · Worker's Comp | 723.49 | 0 | 0 | 0 | 0 | 848.34 | 1571.83 | 1571.83 | | | |
| Total 5500 · Insurance | -1776.51 | 0 | 0 | 0 | 0 | 8495.49 | 6718.98 | 6718.98 | 37000 | 18% | -30281.02 |
| 5600 · Payroll & Employee Expenses | | | | | | | | | | | |
| 5605 · CalPERS Retirement Expense | 6158.11 | 0 | 0 | 0 | 0 | 29081.88 | 35239.99 | 35239.99 | | | |
| 5615 · LTD & STD Insurance | 483.32 | 0 | 0 | 0 | 0 | 174.8 | 658.12 | 658.12 | | | |
| 5620 · SDRMA Health Benefits | 9900.48 | 0 | 0 | 0 | 0 | 18006.01 | 27906.49 | 27906.49 | | | |
| 5630 · Payroll | 244602.83 | 0 | 0 | 0 | 0 | 25439 | 270041.83 | 270041.83 | | | |
| Total 5600 · Payroll & Employee Expenses | 261144.74 | 0 | 0 | 0 | 0 | 72701.69 | 333846.43 | 333846.43 | 300000 | 111% | 33846.43 |
| 5800 · Printing/Publishing/Advertising | 0 | 332.02 | 0 | 0 | 0 | 145.09 | 477.11 | 477.11 | 1210 | 39% | -732.89 |
| 5850 · Professional Services | | | | | | | | | | | |
| 5855 · Accounting & Consulting | 3087.08 | 1700.27 | 0 | 0 | 400 | 16370.07 | 21557.42 | 21557.42 | | | |
| 5870 · Legal | 0 | -534.6 | 0 | 0 | 0 | 829.6 | 295 | 295 | | | |
| 5875 · Security Guards | 0 | 8490.3 | 0 | 0 | 0 | 1610 | 10100.3 | 10100.3 | | | |
| Total 5850 · Professional Services | 3087.08 | 9655.97 | 0 | 0 | 400 | 18809.67 | 31952.72 | 31952.72 | 40000 | 80% | -8047.28 |
| 5910 · Repairs & Maintenance | | | | | | | | | | | |
| 5915 · Tennis Maintenance & Supplies | 0 | 0 | 3387.95 | 0 | 0 | 0 | 3387.95 | 3387.95 | | | |
| 5920 · Building Maintenance & Supplies | 0 | 12387.56 | 0 | 0 | 94.77 | 804.28 | 13286.61 | 13286.61 | | | |
| 5925 · Janitorial Service & Supplies | 0 | 8072.23 | 0 | 0 | 0 | 3177.85 | 11250.08 | 11250.08 | | | |
| 5930 · Landscape Services & Supplies | 0 | 13355.66 | 2617.68 | 0 | 4233.66 | 13234 | 33441 | 33441 | | | |
| 5935 · Pool Maintenance & Supplies | 0 | 0 | 0 | 0 | 27944.13 | 1525.63 | 29469.76 | 29469.76 | | | |
| 5910 · Repairs & Maintenance - Other | 0 | 0 | 0 | 0 | 0 | 5.48 | 5.48 | 5.48 | | | |
| Total 5910 · Repairs & Maintenance | 0 | 33815.45 | 6005.63 | 0 | 32272.56 | 18747.24 | 90840.88 | 90840.88 | 80000 | 114% | 10840.88 |
| 5950 · Security Alarm/CCTV | 0 | 504 | 0 | 0 | 0 | 0 | 504 | 504 | | | |
| 5980 · Utilities | 0 | 14192.71 | 3200.69 | 0 | 38754.13 | 1310.78 | 57962.31 | 57962.31 | 85000 | 68% | -27037.69 |
| 5990 · Vehicle & Travel Reimbursement | 0 | 70.35 | 0 | 0 | 79.06 | 238.52 | 387.93 | 387.93 | 2000 | 19% | -1612.07 |
| Total Expense | 264499.93 | 58105.43 | 9206.32 | 0 | 71869.93 | 123590.22 | 527775.83 | 527775.83 | 775000 | 68% | -247224.17 |

GENERAL FUND 3425 7-MONTH BUDGET REPORT

| | Bridgehead | Bridgehead | L&L | L&L | MAINT - Other | MAINT - Other | | Total |
|---|-------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|
| Jul 1, 24-Feb 7, 25 | (MAINT) | Budget Allocation | (MAINT) | Budget Allocation | (MAINT) | Budget Allocation | Total MAINT | Budget Allocation |
| Expense | | | | | | | | |
| 5150 · Bank & Finance Charges | 0 | | 0 | | 345.33 | | 345.33 | |
| 5300 · Dues & Subscriptions | | | | | | | | |
| 5305 · Memberships | 0 | | 0 | | 266.91 | | 266.91 | |
| Total 5300 · Dues & Subscriptions | 0 | | 0 | | 266.91 | | 266.91 | |
| 5400 · General & Admin Expenses | | | | | | | | |
| 5410 · Office Supplies & Expenses | 0 | | | | 38.05 | | 38.05 | |
| Total 5400 · General & Admin Expenses | 0 | | | | 38.05 | | 38.05 | |
| 5600 · Payroll & Employee Expenses | | | | | | | | |
| 5605 · CalPERS Retirement Expense | 0 | | 0 | | 1134.71 | | 1134.71 | |
| 5620 · SDRMA Health Benefits | 0 | | 0 | | 805.03 | | 805.03 | |
| 5630 · Payroll | 0 | | | | 7581.09 | | 7581.09 | |
| Total 5600 · Payroll & Employee Expenses | 0 | | | | 9520.83 | | 9520.83 | |
| 5850 · Professional Services | | | | | | | | |
| 5855 · Accounting & Consulting | 0 | | | | 448.93 | | 448.93 | |
| Total 5850 · Professional Services | 0 | | | | 448.93 | | 448.93 | |
| 5910 · Repairs & Maintenance | | | | | | | | |
| 5930 · Landscape Services & Supplies | 1500 | | 24545.76 | | 0 | | 26045.76 | |
| Total 5910 · Repairs & Maintenance | 1500 | | 24545.76 | | 0 | | 26045.76 | |
| 5980 · Utilities | 0 | | 0 | | 0 | | 70.96 | |
| Total Expense | 1500 | 20000 | 24545.76 | 20000 | 10620.05 | 30000 | 36287.84 | 51500 |
| <i>Percent of Budget:</i> | 8% | | 123% | | 35% | | 70% | |
| <i>\$ over budget</i> | -18500 | | 4546 | | -19379.95 | | -15212.16 | |

GENERAL FUND 3425 7-MONTH BUDGET REPORT

| Expense | Jul 1, '24 - Feb 7, 25 | Budget | % of Budget | \$ over Budget |
|---|-------------------------------|----------------|--------------------|-----------------------|
| 5150 · Bank & Finance Charges | | | | |
| 5160 · Interest Expense | 885.37 | | | |
| 5150 · Bank & Finance Charges - Other | 750.49 | | | |
| Total 5150 · Bank & Finance Charges | 1635.86 | 1000 | 164% | 635.86 |
| 5200 · County & State Charges | 129.37 | 680 | 19% | -550.63 |
| 5300 · Dues & Subscriptions | | | | |
| 5305 · Memberships | 2931.48 | | | |
| Total 5300 · Dues & Subscriptions | 2931.48 | 4586 | 64% | -1654.52 |
| 5400 · General & Admin Expenses | | | | |
| 5405 · Postage & Shipping | 3.2 | | | |
| 5410 · Office Supplies & Expenses | 70.34 | | | |
| Total 5400 · General & Admin Expenses | 73.54 | 250 | 29% | -176.46 |
| 5500 · Insurance | | | | |
| 5510 · Liability & Property | 1984.46 | | | |
| 5515 · Worker's Comp | 384.48 | | | |
| Total 5500 · Insurance | 2368.94 | 12292 | 19% | -9923.06 |
| 5600 · Payroll & Employee Expenses | | | | |
| 5605 · CalPERS Retirement Expense | 1431.43 | | | |
| 5615 · LTD & STD Insurance | 44.82 | | | |
| 5620 · SDRMA Health Benefits | 2891.43 | | | |
| 5630 · Payroll Processing Fees | 7995.38 | | | |
| 5700 · Payroll Expenses | 1458.72 | | | |
| 5600 · Payroll & Employee Expenses - Other | 2553.6 | | | |
| 6560 · Payroll Expenses *** | 18241.23 | | | |
| Total 5600 · Payroll & Employee Expenses | 34616.61 | 46659 | 74% | -12042.39 |
| 5850 · Professional Services | | | | |
| 5855 · Accounting & Consulting | 7123.61 | | | |
| 5865 · Engineering | 5474.25 | | | |
| 5870 · Legal | 107.1 | | | |
| Total 5850 · Professional Services | 12704.96 | 35500 | 36% | -22795.04 |
| 5910 · Repairs & Maintenance | | | | |
| 5930 · Landscape Services & Supplies | 926 | | | |
| Total 5910 · Repairs & Maintenance | 926 | 1000 | 93% | -74 |
| 5980 · Utilities | 4770.47 | 5000 | 95% | -229.53 |
| Other Expense | | | | |
| 6100 · PCSan Expenses | | | | |
| 6105 · Sewage Collection | 20316 | 47500 | 43% | -27184 |
| 6110 · Sewage Treatment | 55570.3 | 174715 | 32% | -119144.7 |
| 6115 · Admin/General - PCSan | 6495 | | | |
| 6120 · Other PCSan Expenses | 5658.47 | | | |
| Total 6100 · PCSan Expenses | 88039.77 | | | |
| Total Other Expense | 88039.77 | 222215 | 35% | -143675.23 |
| Total Expense | 148197 | 263,655 | 56% | -115,458 |
| Net Income | 158197.47 | 299709 | 53% | -141,512 |

GENERAL FUND 3426 7-MONTH BUDGET REPORT

Jul 1, '24 - Feb 7, 25

Ordinary Income/Expense

| Expense | Budget | % of Budget | \$ over Budget | |
|---|----------------------|------------------------|-------------------|--------------------------|
| 5150 · Bank & Finance Charges | | | | |
| 5160 · Interest Expense | 8407.24 | | | |
| Total 5150 · Bank & Finance Charges | 8407.24 | 84% | -1592.76 | |
| 5200 · County & State Charges | 582.14 | 9% | -6067.86 | |
| 5300 · Dues & Subscriptions | | | | |
| 5305 · Memberships | 7929.12 | | | |
| Total 5300 · Dues & Subscriptions | 2579.12 | 54% | -2220.88 | |
| 5400 · General & Admin Expenses | | | | |
| 5405 · Postage & Shipping | 194.4 | | | |
| 5410 · Office Supplies & Expenses | 7372.36 | | | |
| Total 5400 · General & Admin Expenses | 7566.76 | 96% | -324.24 | |
| 5500 · Insurance | | | | |
| 5510 · Liability & Property | 15054.1 | | | |
| 5515 · Worker's Comp | 1571.83 | | | |
| Total 5500 · Insurance | 16625.93 | 30% | -38374.07 | |
| 5600 · Payroll & Employee Expenses | | | | |
| 5605 · CalPERS Retirement Expense | 49183.14 | | | |
| 5615 · LTD & STD Insurance | 446.99 | | | |
| 5620 · SDRMA Health Benefits | 49099.75 | | | |
| 5630 · Payroll | 174727.26 | | | |
| 5700 · Payroll Expenses | 15045.52 | | | |
| 5600 · Payroll & Employee Expenses - Other | 22833.58 | | | |
| Total 5600 · Payroll & Employee Expenses | 311336.24 | 75% | -103663.76 | |
| 5800 · Printing/Publishing/Advertising | 287.12 | 8% | -3212.88 | |
| 5850 · Professional Services | | | | |
| 5855 · Accounting & Consulting | 26323.9 | | | |
| 5870 · Legal | 14120.2 | | | |
| 5850 · Professional Services - Other | 3083 | | | |
| Total 5850 · Professional Services | 43527.1 | 47% | -52143.4 | |
| 5910 · Repairs & Maintenance | | | | |
| 5920 · Building Maintenance & Supplies | 1031.89 | | | |
| 5930 · Landscape Services & Supplies | 17534.81 | | | |
| Total 5910 · Repairs & Maintenance | 18566.7 | 80% | -4700.3 | |
| 5950 · Security Alarm/CCTV | 1056 | | | |
| 5980 · Utilities | 24021.44 | 44% | -30978.56 | |
| 5990 · Vehicle & Travel Reimbursement | 49.58 | 10% | -450.42 | |
| Other Expense | | | | |
| 6000 · CVSan Expenses | | | | |
| 6005 · Collection System | 111321.2 | 389000 | 29% | -277678.8 |
| 6010 · Treatment Plant | 3990 | 23267 | 17% | -19277 |
| 6015 · Admin/General - CVSan | 15 | 3140 | 0% | -3125 |
| Total 6000 · CVSan Expenses | 115326.2 | 415407 | 46% | -300080.8 |
| TOTAL CVSan EXPENSES | \$ 634,306.26 | \$ 2,902,740.00 | 22% | \$ (2,268,433.74) |
| CAP Expenses | | | | |
| MCCP | 413,194.81 | 749500 | 55% | -336,305.19 |
| Pump Station | 138044.71 | 300000 | 46% | -161955.29 |
| Sewer Replacement | 213484.74 | 400000 | 53% | -186515.26 |
| Treatment Plant | 0 | 25000 | 0% | -25000 |
| Other | 0 | 250000 | 0% | -250000 |
| 1RPD | 19799.18 | 200000 | 10% | -180200.82 |

| FY | Telstar | Frisch |
|------------|-------------------|-------------------|
| 24/25 | 300,951.26 | 75,937.50 |
| 23/24 | | 33,016.05 |
| 22/23 | | 3,290.00 |
| TOT | 300,951.26 | 112,243.55 |
| | | 413,194.81 |

| acct# | PCSAN Loan | PC |
|----------|------------------|----------------|
| 60243700 | First Foundation | FY24/25 tot |
| | monthly YTD | |
| | 2/6/2025 | 52914.7 |
| | 8/4/2024 | |
| 60162400 | Building Loan | 1RPD |
| | monthly YTD | FY24/25 tot |
| | 2/6/2024 | 1088370.18 |
| | 8/4/2024 | |
| | 16258.11 | cv |
| | payment to | rec |
| | 2197.04 | pc |
| | 21970.41 | |
| | 1318.22 | 543526 maint |
| | 8/4/2024 | |
| | 16257.88 | cv |
| | payment to | rec |
| | 2197.01 | pc |
| | 21970.11 | |
| | 1318.21 | 544844.2 maint |

CROCKETT COMMUNITY SERVICES DISTRICT FY 2024/25 BUDGET

ADOPTED (07/24/2024)

| | PRIOR YEAR ADOPTED 2022/23 | ADOPTED BUDGET 2023/24 | ESTIMATED YEAR-END 2023/24 | ADOPTED BUDGET 2024/25 |
|---|----------------------------------|------------------------------|----------------------------------|------------------------------|
| Revenue | | | | |
| CCSD Administration ⁽¹⁾⁽⁵⁾ | \$ 90,517 | \$ 45,845 | \$ 731,606 | \$ 267,666 |
| Recreation Dept. | \$ 1,047,937 | \$ 893,819 | \$ 939,262 | \$ 824,963 |
| Maintenance Dept. ⁽⁴⁾ | \$ 446,835 | \$ 448,990 | \$ 307,093 | \$ 307,093 |
| Port Costa Sanitary Dept. | \$ 299,908 | \$ 313,070 | \$ 302,492 | \$ 299,709 |
| Crockett Sanitary Dept. ⁽²⁾⁽³⁾ | \$ 2,558,688 | \$ 2,784,331 | \$ 2,510,367 | \$ 4,279,399 |
| Rate Stabilization Resrv | \$ 112,000 | \$ 480,296 | \$ 0 | \$ 0 |
| | | | | |
| Total Revenue | \$ 4,511,016 | \$ 4,992,613 | \$ 4,790,820 | \$ 5,978,830 |
| Expenditures | | | | |
| CCSD Administration ⁽¹⁾ | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Recreation Dept. | \$ 1,060,941 | \$ 1,065,201 | \$ 809,059 | \$ 775,700 |
| Maintenance Dept. ⁽⁴⁾ | \$ 708,873 | \$ 614,252 | \$ 15,013 | \$ 51,500 |
| Port Costa Sanitary Dept. ⁽³⁾ | \$ 372,357 | \$ 417,981 | \$ 234,622 | \$ 263,655 |
| Crockett Sanitary Dept. ⁽²⁾ | \$ 3,355,499 | \$ 2,906,438 | \$ 1,294,952 | \$ 2,992,740 |
| Rate Stabilization Resrv | \$ 0 | \$ 480,296 | \$ 0 | \$ 0 |
| | | | | |
| Total Expenditures | \$ 5,528,543 | \$ 5,482,568 | \$ 2,353,646 | \$ 4,083,595 |
| | | | | |
| Net Increase (Decrease) in Cash ⁽³⁾ | \$ 712,676 | \$ 211,465 | \$ 2,437,174 | \$ 1,895,235 |
| | | | | |
| Fund Balance, beginning | \$ 6,095,282 | \$ 7,024,773 | \$ 6,534,818 | \$ 6,836,077 |
| | | | | |
| Fund Balance, end of year | \$ 5,077,755 | \$ 6,534,818 | \$ 6,836,077 | \$ 6,335,819 |

(1) CCSD Admin Revenues/Expenses held in Fund 3240 and Split between CVSAN, Rec, and Maint. Depts; CSD Roll-up Budget reflected on Estimates only

(2) Includes Crockett Sanitary Funds 3426, 3427, and 3429, and JTP Large Project Reserves

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

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

(5) CCSD Admin Fund 3240 was not distributed since potentially FY 22/23

(6) All historic data from prior Budgets and summaries was copied over for this summary

(7) Expenditure and Revenue Balance for CVSAN includes anticipated back payments for C&H billing

FY 2024-2025 RECREATION DEPARTMENT BUDGET - FUND 3241

| | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2022-23 Est. Year End | FY 2023-24 Adopted Budget | FY 2023-24 Est. Year End | FY 2024-25 Adopted Budget |
|---|----------------------|-------------------------------|-----------------------------|---------------------------------|-----------------------------|---------------------------------|
| O&M Expenses - combined cost centers | | | | | | |
| Uniforms | \$ 1,412 | \$ 2,200 | \$ 2,422 | \$ 1,700 | \$ 318 | \$ 2,500 |
| Telephone / Internet / Software Subscriptions | \$ 5,901 | \$ 5,289 | \$ 2,504 | \$ 5,120 | \$ 476 | \$ 3,000 |
| Insurance | \$ 20,213 | \$ | \$ 26,158 | \$ 22,467 | \$ 36,711 | \$ 37,000 |
| Elections | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,000 |
| Maintenance | \$ 60,169 | \$ 94,890 | \$ 111,184 | \$ 109,407 | \$ 86,328 | \$ 80,000 |
| Memberships | \$ 309 | \$ 360 | \$ 75 | \$ 1,585 | \$ 1,743 | \$ 2,000 |
| Program Supplies | \$ 418 | \$ 14,375 | \$ 2,071 | \$ 4,100 | \$ 0 | \$ 7,500 |
| Other Operating incld. Capital Replcmt. | \$ 33,458 | \$ 223,924 | \$ 175,412 | \$ 111,690 | \$ 117,809 | \$ 180,000 |
| Office | \$ 2,930 | \$ 5,804 | \$ 4,806 | \$ 6,047 | \$ 30,200 | \$ 15,000 |
| Professional Services | \$ 13,274 | \$ 17,918 | \$ 16,832 | \$ 13,300 | \$ 38,556 | \$ 40,000 |
| Advertising & Legal Notices | \$ 67 | \$ 1,294 | \$ 711 | \$ 840 | \$ 895 | \$ 1,200 |
| Training & Certification | \$ 1,435 | \$ 8,170 | \$ 2,700 | \$ 3,000 | \$ 6,555 | \$ 9,000 |
| Cost of Goods Sold | \$ 3,582 | \$ 5,196 | \$ 1,779 | \$ 6,775 | \$ 0 | \$ 5,000 |
| Vehicle Travel Reimbursement | \$ 1,492 | \$ 2,357 | \$ 2,046 | \$ 2,150 | \$ 1,491 | \$ 2,000 |
| Utilities | \$ 48,586 | \$ 61,153 | \$ 68,913 | \$ 75,429 | \$ 84,811 | \$ 85,000 |
| County Charges | \$ 5,873 | \$ 4,550 | \$ 4,911 | \$ 5,288 | \$ 6,029 | \$ 5,500 |
| Salaries and Benefits | \$ 179,176 | \$ 232,387 | \$ 235,309 | \$ 244,920 | \$ 343,232 | \$ 300,000 |
| Credit Card Purchases | \$ | \$ | \$ 40,148 | \$ | \$ 53,907 | \$ 0 |
| Total O&M Expenses | \$ 378,295 | \$ 679,867 | \$ 697,981 | \$ 613,818 | \$ 809,059 | \$ 775,700 |
| Fixed Assets | | | | | | |
| Capital Projects Allocation / Expenses | \$ 2,500 | \$ 310,000 | \$ 160,087 | \$ 385,000 | \$ 318,529 | \$ 200,000 |
| Total Fixed Assets | \$ 2,500 | \$ 310,000 | \$ 160,087 | \$ 385,000 | \$ 318,529 | \$ 200,000 |
| Contingency Reserve | \$ 0 | \$ 71,074 | \$ 0 | \$ 61,382 | \$ 50,000 | \$ 25,000 |
| Non-Operating expense / interfund trsfers | \$ 36,615 | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,550 | \$ 0 |
| Payroll Liabilities G/L adjust. | \$ 2,636 | \$ | \$ 0 | \$ | \$ 0 | \$ 0 |
| Total Expenditures | \$ 378,295 | \$ 1,060,940 | \$ 697,981 | \$ 1,065,201 | \$ 809,059 | \$ 775,700 |
| TOTAL APPROPRIATIONS | \$ 420,046 | \$ 1,091,814 | \$ 863,068 | \$ 1,065,201 | \$ 1,183,137 | \$ 1,000,700 |
| TOTAL REVENUES | | | | | | |
| Operating Revenue | \$ 76,963 | \$ 378,933 | \$ 345,549 | \$ 348,890 | \$ 329,900 | \$ 339,900 |
| Cost recovery | \$ 394 | \$ 8,489 | \$ 8,963 | \$ 8,550 | \$ 0 | \$ 0 |
| Community Center income | \$ 8,295 | \$ 279,688 | \$ 259,344 | \$ 260,700 | \$ 253,000 | \$ 263,000 |
| Aquatics Center income | \$ 48,346 | \$ 87,206 | \$ 76,563 | \$ 76,350 | \$ 76,000 | \$ 76,000 |
| Other income (park, keys, fines, etc.) | \$ 14,747 | \$ 1,550 | \$ 479 | \$ 1,790 | \$ 400 | \$ 400 |
| Donations (other) | \$ 5,182 | \$ 2,000 | \$ 200 | \$ 1,500 | \$ 500 | \$ 500 |
| Non-Operating Revenue | \$ 251,833 | \$ 669,004 | \$ 364,170 | \$ 544,929 | \$ 609,362 | \$ 485,063 |
| Property Tax trsf from 3240 | \$ 60,000 | \$ 70,163 | \$ 70,163 | \$ 70,655 | \$ 100,000 | \$ 120,163 |
| Recreation Tax | \$ 136,290 | \$ 130,818 | \$ 136,400 | \$ 136,400 | \$ 136,400 | \$ 136,400 |
| Interest (non-op) | \$ 3,439 | \$ 3,201 | \$ 2,449 | \$ 2,694 | \$ 2,694 | \$ 3,000 |
| Return-to-Source Co-gen grant | \$ 42,182 | \$ 38,562 | \$ 38,562 | \$ 46,680 | \$ 42,268 | \$ 40,000 |
| Other non-profit grants | \$ 0 | \$ 422,560 | \$ 111,046 | \$ 283,000 | \$ 328,000 | \$ 180,000 |
| Non-operating income | \$ 9,922 | \$ 3,700 | \$ 5,550 | \$ 5,500 | \$ 0 | \$ 5,500 |

FY 24/25 MAINTENANCE DEPARTMENT BUDGET - FUND 3242 - OVERVIEW

| | FY 2023-24 | FY 2024-25 |
|---------------------------------------|-------------------|-------------------|
| | YTD | Adopted |
| <u>EXPENSES</u> | | |
| Bridgehead O&M | \$ 2,650 | \$ 20,000 |
| Plaza / Streetlights O&M | \$ 80 | \$ 1,000 |
| Landscaping/other | \$ 4,700 | \$ 20,000 |
| Elections | \$ 0 | \$ 500 |
| CSD Administration/other | \$ 1,083 | \$ 10,000 |
| Sub-Total O&M Expense | \$ 8,513 | \$ 51,500 |
| Fixed Assets - Capital Expense | | |
| Bridgehead | \$ 0 | \$ 0 |
| Plaza / Streetlights | \$ 0 | \$ 0 |
| Memorial Hall | \$ 0 | \$ 200,000 |
| Total Fixed Assets | \$ 0 | \$ 200,000 |
| TOTAL EXPENDITURES | \$ 8,513 | \$ 51,500 |
| TOTAL APPROPRIATIONS | \$ 8,513 | \$ 251,500 |
| <u>REVENUES</u> | | |
| Operating Revenue | | |
| Lighting & Landscaping | \$ 57,092 | \$ 57,092 |
| Total Operating Revenue | \$ 57,092 | \$ 57,092 |
| Non-Operating Revenue | | |
| Lighting & Landscaping | \$ 0 | \$ 0 |
| Total Non-Operating Revenue | \$ 0 | \$ 0 |
| TOTAL REVENUES | \$ 57,092 | \$ 57,092 |
| Net Increase (Decrease) | \$ 0 | \$ 54,171 |
| <u>BALANCE OVERVIEW</u> | | |
| FUND BALANCE (Beginning) | \$ 57,092 | \$ 298,579 |
| Estimated Revenue Measure L | \$ 57,092 | \$ 57,092 |
| Estimated Expenses Measure L | \$ 8,513 | \$ 0 |
| Estimated Memorial Hall Funds (LAIF) | \$ 250,000 | \$ 50,000 |
| FUND BALANCE (End of Year) | \$ 298,579 | \$ 155,671 |

* Memorial Hall Expense includes limited Landscaping Services in total of \$6,500 for FY23/24

** Estimated expenses for Memorial Hall for FY24/25 totaling \$250,000, money pulled from LAIF

FY 2024-2025 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425

| | FY 2021-22 Actual | FY 2022-23 Approved Budget | FY 2022-23 Est. Year End | FY 2023-24 Adopted Budget | FY 2023-24 Est. Year End | FY 2024-25 Adopted Budget |
|--|----------------------|-------------------------------|-----------------------------|---------------------------------|-----------------------------|---------------------------------|
| EXPENSES | | | | | | |
| Collection System | | | | | | |
| Liability Insurance | \$ 3,725 | \$ 5,215 | \$ 5,237 | \$ 7,332 | \$ 7,732 | \$ 7,500 |
| Profess. Services. | \$ 299 | \$ 5,000 | \$ 1,894 | \$ 5,000 | \$ 15,909 | \$ 5,000 |
| Sewers Maint. | \$ 12,010 | \$ 13,211 | \$ 20,895 | \$ 22,985 | \$ 26,880 | \$ 25,000 |
| Other Operating | \$ 0 | \$ 461 | \$ 0 | \$ 461 | \$ 0 | \$ 1,000 |
| Permits & Fees | \$ 4,815 | \$ 5,297 | \$ 8,964 | \$ 9,502 | \$ 8,994 | \$ 9,000 |
| Total Collection System | \$ 20,849 | \$ 29,184 | \$ 36,990 | \$ 45,280 | \$ 59,514 | \$ 47,500 |
| Treatment Plant | | | | | | |
| Generator fuel / oil | \$ 42 | \$ 63 | \$ 159 | \$ 239 | \$ 2,090 | \$ 300 |
| Property Insurance | \$ 2,733 | \$ 4,373 | \$ 3,393 | \$ 4,750 | \$ 4,750 | \$ 4,750 |
| Contract Operator | \$ 52,800 | \$ 58,080 | \$ 54,706 | \$ 60,177 | \$ 55,905 | \$ 125,000 |
| Chemicals | \$ 4,170 | \$ 4,796 | \$ 8,753 | \$ 10,066 | \$ 9,050 | \$ 10,050 |
| Hardware/Supplies & Misc. | \$ 1,699 | \$ 2,549 | \$ 1,307 | \$ 1,960 | \$ 1,690 | \$ 2,000 |
| Profess. Svcs. (Engineer, Lab, Technician) | \$ 15,044 | \$ 17,282 | \$ 27,255 | \$ 26,675 | \$ 22,422 | \$ 25,000 |
| Electricity | \$ 4,297 | \$ 4,942 | \$ 4,490 | \$ 5,163 | \$ 3,596 | \$ 5,000 |
| Alarm system phone | \$ 350 | \$ 402 | \$ 1,693 | \$ 1,947 | \$ 1,580 | \$ 1,947 |
| Cap. Replacement | \$ 2,100 | \$ 3,000 | \$ 0 | \$ 3,000 | \$ 19,292 | \$ 20,000 |
| Operating fees/permits | \$ 5,941 | \$ 6,535 | \$ 3,346 | \$ 3,681 | \$ 7,860 | \$ 6,918 |
| Other Operating - septic cleaning | \$ 0 | \$ 3,500 | \$ 0 | \$ 3,500 | \$ 0 | \$ 3,500 |
| Total Treatment Plant | \$ 89,176 | \$ 105,522 | \$ 105,102 | \$ 121,158 | \$ 128,236 | \$ 204,465 |
| Adminstrative | | | | | | |
| Elections | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,000 |
| Crime Insurance | \$ 38 | \$ 61 | \$ 40 | \$ 64 | \$ 42 | \$ 42 |
| Memberships | \$ 1,809 | \$ 2,080 | \$ 2,007 | \$ 2,308 | \$ 3,886 | \$ 3,886 |
| Office / Postal | \$ 164 | \$ 197 | \$ 61 | \$ 74 | \$ 2,000 | \$ 250 |
| Profess. Svcs.(admin) | \$ 815 | \$ 897 | \$ 3,075 | \$ 2,460 | \$ 5,550 | \$ 5,550 |
| Printing/Publishing | \$ 132 | \$ 152 | \$ 500 | \$ 575 | \$ 0 | \$ 273 |
| Software Subscription | \$ 672 | \$ 739 | \$ 640 | \$ 704 | \$ 310 | \$ 700 |
| Vehicle/Travel/Meetings | \$ 0 | \$ 131 | \$ 0 | \$ 131 | \$ 121 | \$ 150 |
| Other | \$ 3,739 | \$ 46 | \$ 93,561 | \$ 1,476 | \$ 1,328 | \$ 1,000 |
| County Charges | \$ 637 | \$ 733 | \$ 0 | \$ 0 | \$ 680 | \$ 680 |
| Sub-Total Administrative | \$ 8,006 | \$ 5,036 | \$ 99,884 | \$ 7,792 | \$ 13,917 | \$ 13,531 |
| Salaries and Benefits (O&M) | \$ 40,532 | \$ 54,037 | \$ 32,786 | \$ 35,093 | \$ 26,296 | \$ 40,000 |
| Other Payroll Exp. (WC premiums etc.) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,659 | \$ 6,659 |
| Total Administrative | \$ 48,538 | \$ 59,073 | \$ 132,670 | \$ 42,885 | \$ 46,872 | \$ 60,190 |
| Total O&M Expenses | \$ 158,563 | \$ 193,779 | \$ 274,762 | \$ 209,323 | \$ 234,622 | \$ 264,655 |
| Non-Operational Expenses | | | | | | |
| Loan Principle | \$ 38,560 | \$ 39,648 | \$ 39,648 | \$ 62,195 | \$ 21,429 | \$ 21,429 |
| Loan Interest | \$ 7,514 | \$ 5,166 | \$ 7,097 | \$ 11,031 | \$ 5,400 | \$ 4,629 |
| Non-Op Other | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fixed Assets and Other | | | | | | |
| Capital Projects Allocation | \$ 0 | \$ 85,000 | \$ 0 | \$ 85,000 | \$ 0 | \$ 0 |
| Allocation to operating reserves | \$ 29,000 | \$ 29,000 | \$ 29,000 | \$ 29,000 | \$ 0 | \$ 0 |
| Contingency Reserve | \$ 0 | \$ 19,766 | \$ 0 | \$ 21,433 | \$ 0 | \$ 8,996 |
| Interfund G/L non-op adjustment | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 158,563 | \$ 193,779 | \$ 274,762 | \$ 209,323 | \$ 234,622 | \$ 264,655 |
| TOTAL APPROPRIATIONS | \$ 233,637 | \$ 372,359 | \$ 350,507 | \$ 417,982 | \$ 261,451 | \$ 299,709 |
| TOTAL REVENUES | | | | | | |
| Sewer use charge | \$ 293,031 | \$ 299,278 | \$ 299,278 | \$ 312,040 | \$ 299,169 | \$ 299,169 |
| Capacity charge | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Permit fees | \$ 180 | \$ 180 | \$ 60 | \$ 180 | \$ 180 | \$ 180 |
| Interest (non-op) | \$ 427 | \$ 250 | \$ 426 | \$ 650 | \$ 360 | \$ 360 |
| Misc fees / cost recovery (ops) | \$ 0 | \$ 200 | \$ 92,331 | \$ 200 | \$ 2,783 | \$ 0 |
| Grants / Interdept Loan (no-op) | \$ 317 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

* PCSAN to CVSAN Loan repayment (Non-Op Exp, Loan Principle & Interest, only figure calculated is Loan #3. Repayment of 1st loan history and balance pending review

FY 2024-25 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426

| | PY 2021-22 Actual | PY 2022-23 Approved | FY 2023-24 Approved | FY 2023-24 Est Year End | FY 2024-25 Approved |
|---|----------------------|------------------------|------------------------|----------------------------|------------------------|
| Collection System | | | | | |
| Loan Principal | \$ 87,580 | \$ 86,680 | \$ 81,525 | \$ 48,421 | \$ 81,525 |
| Gas, Fuel, Vehicle (District owned) | \$ 601 | \$ 300 | \$ 1,376 | \$ 127 | \$ 1,376 |
| Insurance | \$ 29,592 | \$ 44,712 | \$ 37,611 | \$ 52,407 | \$ 55,000 |
| O&M Pump Station | \$ 43,306 | \$ 47,637 | \$ 41,519 | \$ 23,102 | \$ 80,000 |
| Prof. Services (Collection Sys) Non WCWD | \$ 9,390 | \$ 10,141 | \$ 6,000 | \$ 5,395 | \$ 6,000 |
| Rent/Lease Easements | \$ 13,708 | \$ 14,804 | \$ 2,500 | \$ 3,001 | \$ 2,500 |
| Maintenance (CSO) Paulsell & WCWD | \$ 120,786 | \$ 130,257 | \$ 102,841 | \$ 240,010 | \$ 275,000 |
| Utilities | \$ 48,023 | \$ 55,164 | \$ 33,602 | \$ 52,892 | \$ 55,000 |
| Cap. Replacement Pump Station | \$ 3,047 | \$ 55,000 | \$ 28,000 | \$ 20,967 | \$ 28,000 |
| Other | \$ 338 | \$ 2,827 | \$ 3,140 | \$ 15,349 | \$ 3,140 |
| Total Collection System | \$ 356,371 | \$ 447,522 | \$ 338,114 | \$ 461,670 | \$ 587,541 |
| Treatment Plant | | | | | |
| JTP Operations & Maint - C&H | \$ 55,211 | \$ 1,176,594 | \$ 1,542,831 | \$ 415,840 | \$ 1,639,138 |
| Professional Services | \$ 0 | \$ 0 | \$ 23,267 | \$ 12,188 | \$ 23,267 |
| Capital Replacement (O&M) JTP | \$ 0 | \$ 11,893 | \$ 23,786 | \$ 3,235 | \$ 25,347 |
| Total Treatment Plant | \$ 55,211 | \$ 1,188,487 | \$ 1,589,884 | \$ 431,264 | \$ 1,687,752 |
| Administrative | | | | | |
| Elections | \$ 0 | \$ 0 | \$ 0 | \$ 4,744 | \$ 3,000 |
| Membership | \$ 2,824 | \$ 5,026 | \$ 4,800 | \$ 4,895 | \$ 4,800 |
| US Bank | | | | \$ 38,113 | \$ 0* |
| Office - Supplies/Postal/Misc. | \$ 2,704 | \$ 6,111 | \$ 4,391 | \$ 2,593 | \$ 4,391 |
| Professional Services (Admin) | \$ 29,209 | \$ 44,493 | \$ 70,641 | \$ 23,065 | \$ 98,750 |
| Printing / Publishing | \$ 415 | \$ 1,800 | \$ 1,800 | \$ 4,426 | \$ 3,500 |
| Rents/Leases/Mortgage - Office Space | \$ 43,226 | \$ 32,713 | \$ 62,137 | \$ 32,516 | \$ 32,516 |
| Capital Replacement (Admin Bldg.) | \$ 2,100 | \$ 22,335 | \$ 10,000 | \$ 0 | \$ 10,000 |
| Admin Bldg Office Operating | \$ 329 | \$ 20,082 | \$ 3,000 | \$ 12,295 | \$ 15,000 |
| Travel/Meetings/Vehicle | \$ 200 | \$ 548 | \$ 500 | \$ 620 | \$ 500 |
| Telephone and Internet | \$ 4,363 | \$ 5,018 | \$ 3,500 | \$ 3,658 | \$ 3,500 |
| Software subscriptions | \$ 5,049 | \$ 18,687 | \$ 16,340 | \$ 11,165 | \$ 16,340 |
| County & State Charges | \$ 9,473 | \$ 10,135 | \$ 6,650 | \$ 7,230 | \$ 6,650 |
| Recoverable Expenses / Other Misc. | \$ 1,542 | \$ 9,226 | \$ 9,000 | \$ 3,200 | \$ 4,500 |
| Training and Conferences | \$ 760 | \$ 1,500 | \$ 1,500 | \$ 115 | \$ 9,000 |
| Sub-Total Administrative | \$ 102,194 | \$ 177,674 | \$ 194,259 | \$ 148,634 | \$ 212,447 |
| Salaries and Benefits (O&M) | \$ 290,262 | \$ 309,164 | \$ 284,840 | \$ 361,214 | \$ 375,000 |
| Recoverable Payroll (REC/PC/MAINT) | \$ 0 | \$ 0 | \$ 67,000 | \$ 0 | \$ 0 |
| Other Payroll Exp. (WC liab, LTD, etc.) | \$ 736 | \$ 13,408 | \$ 20,000 | \$ 40,805 | \$ 40,000 |
| Total Administrative | \$ 393,192 | \$ 500,246 | \$ 566,099 | \$ 402,019 | \$ 627,447 |
| Total O&M Expenses | \$ 804,774 | \$ 2,136,255 | \$ 2,494,097 | \$ 1,294,952 | \$ 2,902,740 |
| Fixed Assets | | | | | |
| Capital Projects Allocation Total | \$ 765,430 | \$ 886,323 | \$ 396,997 | \$ 515,040 | \$ 975,000 |
| Capital Improvement Pump Station | \$ - | \$ - | \$ - | \$ 83,529 | \$ 300,000 |
| Cap. Improvement Sewer Replacement | \$ 238,751 | \$ 220,325 | \$ - | \$ 431,510 | \$ 400,000 |
| Capital Improvement Treatment Plant | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |
| Capital Improvement Other (eqpt, etc) | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| 1 RPD Building Restoration | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| 423 Other Non-Op Interfund trsfr to 3427 | \$ 2,425 | \$ 7,275 | \$ 7,275 | \$ 4,850 | \$ 7,275 |
| Total Fixed Assets | \$ 767,855 | \$ 893,598 | \$ 404,272 | \$ 519,890 | \$ 1,182,275 |
| Interfund loan to Maint. Dept 1 RPD | \$ 0 | \$ 100,000 | \$ 100,000 | \$ - | \$ - |
| Non-operation expenses | \$ 10,122 | \$ 12,022 | \$ 15,000 | \$ 37,009 | \$ 15,000 |
| Contingency Expense 10% | \$ 0 | \$ 213,625 | \$ 260,678 | \$ 0 | \$ 180,000 |
| Payroll Liability G/L Adjustment | \$ 15,263 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL APPROPRIATIONS | \$ 1,598,014 | \$ 3,355,500 | \$ 3,274,047 | \$ 1,851,851 | \$ 4,280,015 |
| TOTAL REVENUES | | | | | |
| TOTAL REVENUES | \$ 1,879,134 | \$ 2,716,337 | \$ 3,336,734 | \$ 2,510,367 | \$ 4,279,399 |
| Property Tax | \$ 310,985 | \$ 320,985 | \$ 323,824 | \$ 0 | \$ 698,610 |
| Sewer Use Charges | \$ 1,414,081 | \$ 1,556,428 | \$ 1,611,428 | \$ 1,611,428 | \$ 1,611,428 |
| Sewer Use Charges - C&H | \$ 49,174 | \$ 398,392 | \$ 590,088 | \$ 590,088 | \$ 590,088 |
| Permit fees | \$ 1,920 | \$ 1,760 | \$ 1,312 | \$ 1,312 | \$ 1,312 |
| Capacity charges | \$ 2,425 | \$ 7,275 | \$ 7,275 | \$ 7,275 | \$ 7,275 |
| Interest (non-op) | \$ 15,970 | \$ 20,749 | \$ 63,112 | \$ 63,112 | \$ 63,112 |
| Cost Recovery including payroll | \$ 750 | \$ 12,000 | \$ 70,276 | \$ 70,276 | \$ 10,000 |
| Building Rental Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 12,000 | \$ 10,800 |
| Grants - RTS (non-op) and others | \$ 36,406 | \$ 12,213 | \$ 7,578 | \$ 7,578 | \$ 7,578 |
| Interfund transfer | \$ 0 | \$ 206,387 | \$ 106,387 | \$ 106,387 | \$ 100,000 |
| Loan repayment from Port Costa | \$ 38,560 | \$ 39,648 | \$ 61,076 | \$ 26,829 | \$ 26,058 |
| Other - Penalties, pass thru, bonds, etc. | \$ 8,863 | \$ 28,500 | \$ 14,082 | \$ 14,082 | \$ 14,000 |
| Allocation from Reserves | \$ 0 | \$ 112,000 | \$ 480,296 | \$ 0 | \$ 1,139,138 |

| | | | Est. End 22/23 | | | Est. End FY 23/24 | | |
|----------------------------|------------|----|-------------------|--|--|----------------------|--|---------|
| CVSAN to PCSAN Loans: | | | | | | | | |
| Previous Loan (WestA Refi) | \$ | \$ | 125,778 | | | unk | | \$ |
| Loan #3 | \$ 150,000 | \$ | 150,000 | | | 128,571 | | 107,142 |

| CVSAN Outstanding Loans: (INCLUDING SPLIT PAYMENTS) Paid twice annually | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | FY 24/25 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 RPD Acct# 60162400 (40 installments) | \$ 21,970 | \$ 43,940 | \$ 43,940 | \$ 43,940 | \$ 43,940 |
| Total Left on Loan: | \$ 856,834 | \$ 812,894 | \$ 768,954 | \$ 725,014 | \$ 681,073 |
| CVSAN Acct# 60243700 (12 Installments) | \$ 26,457 | \$ 52,915 | \$ 52,915 | \$ 52,915 | \$ 52,915 |
| Total Left on Loan: | \$ 291,031 | \$ 238,116 | \$ 185,201 | \$ 132,287 | \$ 79,372 |

* Anticipated US Bank Line Item \$0 for 24/25 due to corrected coding. US Bank line was added to budget to account for all costs from Credit Card trans not coded