

CROCKETT RECREATION COMMISSION

Budget & Finance Committee Meeting
Agenda for Monday, March 25, 2019

TIME: 3:00 PM
PLACE: 850 Pomona Avenue, Crockett

CALL TO ORDER

PUBLIC COMMENTS

ITEMS FOR CONSIDERATION

1. Receive preliminary Recreation Department Budget for FY 2019/2020, form recommendations.
2. Crockett Community Center building detail report and insurance replacement valuation, discuss insurance coverage on this and other recreation assets.
3. Discuss other financial concerns and considerations that the Recreation Department may face in the coming years.

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 48 hours prior to the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

CROCKETT RECREATION DEPARTMENT

of the Crockett Community Services District

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TO: Recreation Budget & Finance Committee / Recreation Commission

FROM: General Manager 

SUBJECT: 9-month Budget Report and prelim FY 2019/20 Budget for General Fund 3241

DATE: March 18, 2019

The 9-month Recreation Budget Report details are incorporated within the attached preliminary FY 19/20 budget. A budget deficit for the District is not forecast and there is no need to adopt a revised District budget for FY 18/19. Unused contingency fund and excess revenue will roll over to the following year to the respective Capital Fund and O&M General Fund.

The Recreation Budget & Finance Committee is asked to review the details for each cost center and give staff direction. Any recommended changes will be brought before the Recreation Commission and could be included in the final budget to be presented in June.

COMMUNITY CENTER:

- The Community Center is primarily funded through operating revenue and grants. New for FY 19/20 is a placeholder for property tax revenue (#4010) that may be available for the Recreation Department Community Center cost center in the amount of \$20K.
- The LED lighting capital improvement project in auditorium is not going to be pursued. Upgrading to new LED bulbs and installation of appropriate LED dimmer switches has provided enough light in the auditorium that the larger LED lighting project is not needed.
- Payroll costs for the Community Center include a placeholder for health benefits anticipated to be offered to year-round employees in FY 19/20.

AQUATIC:

- Payroll will continue to be the largest expense to operate the pool. Pressure is mounting to raise hourly wages to complete with nearby communities and businesses. Staff will have a better understanding mid-April after job fair and employment outreach is completed.
- The aquatics center will receive a larger share of the Recreation tax revenue to address increased operating costs.
- Re-roofing the aquatics center building has been added to the preliminary budget.

PARKS:

- Resurfacing the tennis courts for \$65K has been added as a Capital Project in FY 19/20.
- Landscaping and water expenses for Memorial Hall Park are now included under the Parks cost center. Return-to-Source funding that used to go toward the Maintenance Department Memorial Hall now remains with the Recreation Department for use on landscaping and maintenance of the grounds around the Legion Hall.

ADMINISTRATIVE:

- No significant changes from the draft budget for this cost center.

POLICE LIAISON:

- Parking revenue has increased in recent months as the Sheriff's Department has been spending more time in Crockett pursuing citizen complaints and working with Code Enforcement which has resulting in more parking tickets being written. Expenses are still expected to exceed revenue for both FY 18/19 and FY 19/20. The balance in the Law Enforcement Fund is forecast to be \$6,680 as of June 30, 2020.

SUMMARY

Total expenses budgeted will exceed revenue in FY 19/20. Both the Capital Reserve Fund and O&M General Fund balances will be drawn down. The total Recreation Fund 3241 balance ending June 30, 2020 is anticipated to be \$414,924. Having sufficient funds in the O&M General Fund helps guarantee that unforeseen capital replacements or decrease in revenue will not affect the quality of services provided to the public.

FY 2019-20 CROCKETT RECREATION DEPARTMENT PRELIM BUDGET (3/18/19) - FUND 3241

	PY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Year-End Estimated	FY 2019-20 Prelim Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 1,629	\$ 2,100	\$ 2,587	\$ 2,500
Telephone / Internet / Software Subscriptions	\$ 4,708	\$ 5,000	\$ 5,487	\$ 5,550
Insurance	\$ 13,487	\$ 13,976	\$ 14,966	\$ 16,151
Elections	\$ 0	\$ 220	\$ 1,128	\$ 0
Maintenance	\$ 83,239	\$ 89,249	\$ 98,227	\$ 96,870
Memberships	\$ 412	\$ 420	\$ 235	\$ 240
Program Supplies	\$ 5,617	\$ 6,050	\$ 10,290	\$ 8,900
Other Operating	\$ 83,302	\$ 80,877	\$ 81,152	\$ 96,677
Office	\$ 4,653	\$ 5,881	\$ 6,379	\$ 6,410
Professional Services	\$ 16,599	\$ 10,660	\$ 12,054	\$ 15,691
Advertising	\$ 721	\$ 880	\$ 891	\$ 1,000
Training & Certification	\$ 1,853	\$ 3,900	\$ 4,786	\$ 5,400
Cost of Goods Sold	\$ 5,677	\$ 6,314	\$ 5,744	\$ 6,072
Vehicle Travel Reimbursement	\$ 2,200	\$ 2,200	\$ 2,625	\$ 2,780
Utilities	\$ 50,587	\$ 49,525	\$ 53,351	\$ 52,610
County Charges	\$ 5,478	\$ 5,860	\$ 5,630	\$ 5,790
Salaries and Benefits	\$ 210,038	\$ 208,508	\$ 206,107	\$ 238,053
Total O&M Expenses	\$ 490,200	\$ 491,620	\$ 511,639	\$ 560,694
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 50,060	\$ 74,000	\$ 11,472	\$ 230,000
Total Fixed Assets	\$ 50,060	\$ 74,000	11,472	230,000
Contingency Reserve *	\$ 0	\$ 49,163	0	\$ 56,044
Non-Operating expense / interfund trsfrs	\$ 9,042	\$ 3,600	\$ 17,455	\$ 0
Interfund G/L operating adjust.	3,767		\$ 0	
Total Expenditures	\$ 553,069	\$ 618,383	\$ 540,566	\$ 846,737
<i>Adopted 6-27-18 total *</i>	\$	\$		
TOTAL APPROPRIATIONS	\$	\$ 618,383	\$	\$ 846,737
TOTAL REVENUES **	\$ 576,951	\$ 618,383	\$ 530,522	\$ 770,065
Operating Revenue	\$ 328,224	\$ 321,096	\$ 272,274	\$ 296,522
Cost recovery	\$ 16,911	\$ 18,518	\$ 4,304	\$ 3,325
Community Center income	\$ 220,171	\$ 216,660	\$ 181,443	\$ 204,526
Aquatics Center income	\$ 86,573	\$ 81,460	\$ 79,236	\$ 84,614
Other income (park, keys, fines, etc.)	\$ 3,670	\$ 3,358	\$ 5,837	\$ 3,057
Donations (other)	\$ 899	\$ 1,100	\$ 1,454	\$ 1,000
Non-Operating Revenue	\$ 248,727	\$ 297,287	\$ 258,248	\$ 473,543
Property Tax trsf from 3240	\$ 49,000	\$ 50,555	\$ 56,030	\$ 80,512
Recreation Tax	\$ 136,180	\$ 136,400	\$ 136,180	\$ 136,620
Interest (non-op)	\$ 4,148	\$ 4,950	\$ 9,145	\$ 10,059
Return-to-Source Co-gen grant	\$ 42,695	\$ 40,082	\$ 41,889	\$ 43,852
Other non-profit grants	\$ 5,122	\$ 60,000	\$ 6,000	\$ 199,500
Non-operating income	\$ 11,582	\$ 5,300	\$ 9,004	\$ 3,000

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
PRELIM (3/18/19) RECREATION BUDGET FY 2019/20

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Prelim Budget</u>	
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	
REC FUND 3241: BUDGET DETAIL ***					Opening
					Balance
Opening Cash Balance in Fund 3241					FY 20/21
Opening Damage Deposit Balance	24,679.32	16,502.32	16,502.32	8,247.32	3,992.32
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	450.65	0.00	0.00	0.00	0.00
Opening Capital Fund Balance	138,659.09	93,598.85	93,598.85	82,126.85	45,626.85
Opening Cap / Restricted Donations	3,276.21	3,438.50	3,438.50	3,600.79	3,900.79
Opening Law Enforcement Funds	9,106.67	9,255.39	9,255.39	7,817.91	6,680.41
Opening O&M General Funds *	254,667.87	332,926.84	332,926.84	344,022.50	309,193.25
TOTAL OPENING CASH BALANCE	476,370.33	501,252.42	501,252.42	491,345.89	414,924.14
ESTIMATED REVENUES					
Community Center	301,903.10	322,823.00	250,811.29	265,720.00	
Aquatics Center	151,380.38	160,997.00	147,878.07	237,184.00	
Parks, Bocce, Tennis Courts	50,621.90	59,996.00	59,071.71	187,546.00	
Administrative	72,452.29	72,609.00	71,038.51	77,958.00	
Police Liaison	1,593.49	1,958.00	1,722.16	1,657.50	
TOTAL REVENUES	577,951.16	618,383.00	530,521.74	770,065.49	
<i>Adopted 6-23-16 total</i>					
ESTIMATED O&M OUTLAY EXPENSE					
Community Center	240,048.25	238,930.00	238,043.01	259,559.59	
Aquatics Center	137,707.11	141,815.00	147,649.19	166,993.00	
Parks, Bocce, Tennis Courts	42,604.26	46,360.00	53,726.84	60,479.00	
Administrative	68,395.63	62,735.00	68,922.58	70,871.00	
Police Liaison	1,444.77	1,780.00	3,159.64	2,541.00	
SUB -TOTAL O&M EXPENSE	490,200.02	491,620.00	511,501.26	560,443.59	
Contingency	0.00	49,163.00	0.00	56,043.66	
Non-operating expense	9,041.99	3,600.00	17,455.01	0.00	
ESTIMATED CAPITAL OUTLAY EXPENSE					
Community Center	40,720.49	60,000.00	0.00	0.00	
Aquatics Center	2,327.27	5,000.00	0.00	80,000.00	
Park, Tennis, Bocce	7,012.48	9,000.00	11,472.00	150,000.00	
Police Liaison	0.00	0.00	0.00	0.00	
Interfund G/L operating adjust.	3,766.82	0.00		0.00	
TOTAL EXPENSE	553,069.07	618,383.00	540,428.27	846,487.25	
<i>Adopted 6-27-18 total</i>					
CLOSING BALANCE - FUND 3241 ***	501,252.42	501,252.42	491,345.89	414,924.14	
Prop. Taxes Held in 3240 as of June 30	13,122.41	10,000.00	10,000.00	10,000.00	
County charges held in 3240	0.00	0.00	0.00	0.00	
Cash On Hand Balance (cash register)	60.00	60.00	60.00	60.00	

** Due from Legion Hall for acquisition fees to CCCounty \$8,000

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
9-MONTH and PRELIM (3/18/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery - C/D and other	16,866.34	18,243.00	1,520.82	3,120.82	3,000.00
4200 · Community Center Rentals	163,658.00	159,000.00	84,581.00	128,385.00	150,021.00
4201 · Center rents - senior nutrition	5,200.00	4,800.00	2,400.00	4,000.00	4,800.00
4202 · Center rents - outside classes	1,320.00	1,200.00	1,080.00	1,380.00	1,200.00
4203 · Center - clean/damage DEPOSITS	32,998.00	36,000.00	27,095.00	36,095.00	34,545.00
4750 · Security services *	10,213.00	8,960.00	4,536.00	7,043.00	8,960.00
4780 · Cleaning services *	4,592.00	4,200.00	2,688.00	3,738.00	4,000.00
4870 & 4880 · Center programs & other s	2,190.27	2,500.00	801.60	801.60	1,000.00
4885 · Donations (operations)	150.00	300.00	1,198.89	1,298.89	300.00
4886 · Donations (restricted)	1,261.37	800.00	535.75	3,472.46	800.00
Total 4000 · OPERATING REVENUE	238,448.98	236,003.00	126,437.06	189,334.77	208,626.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	0.00	0.00	0.00	0.00	20,000.00
4802 · Recreation tax	27,469.00	12,579.00	12,579.00	32,579.00	15,307.00
4803 · Investment interest	2,547.70	3,200.00	4,691.91	6,919.41	7,611.00
4850 · Cost Recovery (Non-op)	740.53	600.00	152.91	302.91	500.00
4890 · Non-profit grants (operations)	5,000.00	6,000.00	0.00	6,000.00	6,000.00
4891.1 · Non-profit grants RTS (restrict.)	23,773.44	10,341.00	10,941.00	10,941.00	5,676.00
4891.3 · Grants: Capital Impr. (restrict.)	0.00	54,000.00	0.00	0.00	0.00
4899 · Non-operating income	3,923.45	100.00	4,734.20	4,734.20	2,000.00
Total 4800 · NON-OPERATING REVENUE	63,454.12	86,820.00	33,099.02	61,476.52	57,094.00
Total 3241i · FUND 3241 REC. Income*****	301,903.10	322,823.00	159,536.08	250,811.29	265,720.00
Total Income	301,903.10	322,823.00	159,536.08	250,811.29	265,720.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	284.94	600.00	413.02	413.02	500.00
5060 · TELEPHONE / INTERNET	2,925.69	3,000.00	2,187.74	2,982.74	2,800.00
5070 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	137.44	137.44	250.00
5100 · INSURANCE					
5101 · Property insurance	903.20	950.00	1,088.46	1,088.46	1,447.00
5102 & 5103 · Liab. & Empl. Bond Ins.	4,129.91	4,226.00	4,467.99	4,467.99	4,691.00
Total 5100 · INSURANCE	5,033.11	5,176.00	5,556.45	5,556.45	6,138.00
5130 · MAINTENANCE					
5131 · Building maint. supplies	953.43	1,231.00	843.23	1,152.23	1,084.00
5132 · Building maint. services	4,757.14	4,898.00	3,780.69	5,010.69	5,030.00
5133 · Bldg. repair supplies & hdwe	1,245.35	1,569.00	1,451.58	1,856.58	1,597.00
5134 · Bldg. repair services	1,537.15	1,937.00	5,661.59	5,661.59	3,707.00
5135 · Janitorial supplies	5,570.81	5,888.00	4,381.30	5,854.30	5,884.00
5136 · Janitorial services	18,819.00	18,211.00	14,345.58	19,295.58	19,629.00

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
9-MONTH and PRELIM (3/18/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
5140 & 5141 · Landscp Supp. & Services	10,475.30	12,868.00	10,210.77	13,375.77	12,283.00
Total 5130 · MAINTENANCE	43,358.18	46,602.00	40,674.74	52,206.74	49,214.00
5150 · MEMBERSHIPS	221.09	220.00	235.00	235.00	240.00
5160 · PROGRAM SUPPLIES					
5160.2 · Xmas program (restricted)	810.00	800.00	1,363.73	1,363.73	800.00
5160.9 · Summer Concert & other	3,923.03	4,250.00	4,614.36	7,834.36	7,000.00
Total 5160 · PROGRAM SUPPLIES	4,733.03	5,050.00	5,978.09	9,198.09	7,800.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	16,941.36	12,100.00	6,171.70	11,071.70	13,100.00
5165.61 · Comm. center Rental refunds	1,735.00	1,400.00	260.50	260.50	1,400.00
5165.62 · Comm. center Deposit transfer	5,806.00	7,600.00	1,429.00	2,629.00	2,800.00
5165.63 · Comm. center Deposit refunds	35,369.00	34,000.00	31,221.00	41,721.00	36,000.00
5165.7 · Security Alarm/CCTV	2,787.85	2,800.00	2,712.05	2,712.05	2,800.00
5165.9 · Recoverable costs	783.23	800.00	353.58	551.58	800.00
5165.9e · Other Operating Costs	1,238.27	1,000.00	1,265.79	1,517.79	1,500.00
Total 5165 · OTHER OPERATING	64,660.71	59,700.00	43,413.62	60,463.62	58,400.00
5170 · OFFICE					
5171 · Postal	28.15	380.00	308.71	341.71	380.00
5172 · Supplies	1,102.97	1,000.00	613.80	853.80	1,000.00
5173 · Furnishings& Equipment	217.48	1,000.00	320.07	560.07	750.00
5174 · Visa transaction fees	1,009.30	1,100.00	829.08	1,126.08	1,200.00
Total 5170 · OFFICE	2,357.90	3,480.00	2,071.66	2,881.66	3,330.00
5183 · PROF. SVCS. - Security Guards	11,562.48	7,860.00	7,678.10	9,778.10	10,670.60
5191 · ADVERTISING	721.20	780.00	891.40	891.40	900.00
5230 · TRAINING & CERTIFICATION	0.00	500.00	0.00	0.00	500.00
5250 · VEHIC./TRAVEL REIMBURSEMENT	640.88	500.00	593.42	818.42	900.00
5260 · UTILITIES					
5261 · Electricity	12,118.16	11,397.00	7,521.44	10,421.44	11,495.00
5262 · Natural gas	2,468.40	2,470.00	1,888.94	2,448.94	2,459.00
5263 · Water	3,740.53	4,196.00	1,200.47	2,600.47	3,171.00
Total 5260 · UTILITIES	18,327.09	18,063.00	10,610.85	15,470.85	17,125.00
5340 · COUNTY CHARGES	1,143.14	1,440.00	982.00	1,107.00	1,200.00
Total 3241e · FUND 3241 REC. Expense*****	155,969.44	152,971.00	121,286.09	162,003.09	159,717.60
6560 · PAYROLL EXPENSES *****	84,078.81	85,959.00	54,538.92	76,039.92	99,842.00
Total O&M Expense	240,048.25	238,930.00	175,825.01	238,043.01	259,559.59
Contingency Expense (10%)*		23,893.00			25,955.66
Interfund and non-operating adjustments	0.00	0.00	0.00	0.00	0.00
5400 · Other Non-Operating Expense	276.78	0.00	14,755.01	14,755.01	0.00
Capital Project Funding Alloc. / Expense	40,720.49	60,000.00	0.00	0.00	0.00
TOTAL EXPENSE *	281,045.52	322,823.00	190,580.02	252,798.02	285,515.25
Net Ordinary O&M Increase/Decrease	57,931.40	29,793.00	-21,023.13	8,034.08	4,160.41
Net Including Contingency & Cap. Income/Exp.	20,857.58	0.00	-31,043.94	-1,986.73	-19,795.25
Net Income	38,877.30	0.00	-31,043.94	-1,986.73	-19,795.25

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	15.09	100.00	0.00	24.00	100.00
4205 · Aquatics rents	18,705.00	20,000.00	11,563.00	18,364.00	20,000.00
4206 · Concessions	9,394.20	9,406.00	4,811.90	8,611.90	9,003.00
4860 · Swim admission fees	30,633.50	27,842.00	13,912.00	25,412.00	28,310.00
4861 · Aquatics passes / cards	9,548.00	9,762.00	803.00	9,729.00	9,679.00
4874 · Aquatics programs	530.00	250.00	0.00	250.00	250.00
4876 · Swim lessons	17,603.00	14,000.00	6,741.00	16,741.00	17,172.00
4880 · Other sales-aquatics	145.00	200.00	111.00	111.00	200.00
4881 · Cash over/under	14.70	0.00	17.52	17.52	0.00
4885 · Donations (operations)	0.00	100.00	50.00	50.00	100.00
4886 · Donations (restricted)	749.12	600.00	105.03	105.03	500.00
Total 4000· OPERATING REVENUE	87,337.61	82,260.00	38,114.45	79,415.45	85,314.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	40,833.00	62,246.00	62,246.00	51,746.00	73,246.00
4803 · Investment interest	1,600.00	1,750.00	1,435.62	2,225.62	2,448.00
4850/4899 · Cost Recovery Non-op	2,688.21	1,000.00	0.00	150.00	500.00
4891.1 · Grants: RTS non-profit	18,921.56	13,741.00	14,341.00	14,341.00	8,176.00
4891.3 · Grants: Cap. Impr. (restrctc	0.00	0.00	0.00	0.00	67,500.00
Total 4800· NON-OPERATING REVENUE	64,042.77	78,737.00	78,022.62	68,462.62	151,870.00
Total 3241i · FUND 3241 REC. Income****	151,380.38	160,997.00	116,137.07	147,878.07	237,184.00
Total Income	151,380.38	160,997.00	116,137.07	147,878.07	237,184.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	1,344.09	1,500.00	1,273.86	2,173.86	2,000.00
5060 · TELEPHONE / INTERNET	1,782.60	2,000.00	1,453.13	1,954.13	2,000.00
5100 · INSURANCE					
5101c · Property insurance	275.02	320.00	275.14	275.14	357.00
5102a · Liability insurance-aquatics	4,023.88	4,145.00	4,467.98	4,467.98	4,736.00
5103c · Employee bond	106.02	90.00	0.00	107.00	110.00
Total 5100 · INSURANCE	4,404.92	4,555.00	4,743.12	4,850.12	5,203.00
5130 · MAINTENANCE					
5131 & 5133 · Bldg. repair supplies	1,324.73	1,312.00	398.38	416.38	870.00
5132 & 5134 · Bldg. repair services	40.18	115.00	691.10	1,000.10	520.00
5135 · Janitorial supplies	890.24	836.00	577.99	728.99	809.00
5136 · Janitorial services	0.00	400.00	172.95	172.95	150.00
5140 5141 5142 · Landscape & light	47.69	100.00	0.00	0.00	100.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
5145 · Pool chemical supplies	11,019.23	12,222.00	7,462.15	10,962.15	11,320.00
5146 · Pool maint. supplies	2,217.49	4,100.00	2,925.28	3,825.28	4,100.00
5147 & 5148 · Pool maint. services	2,524.75	3,182.00	221.31	1,221.31	1,929.00
Total 5130 · MAINTENANCE	18,064.31	22,267.00	12,449.16	18,327.16	19,798.00
5150 · MEMBERSHIPS	171.08	200.00	0.00	0.00	0.00
5160.6 · PROGRAM SUPPLIES	883.97	1,000.00	1,091.99	1,091.99	1,100.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	11,385.33	8,500.00	987.58	8,487.58	21,000.00
5165.7 · Security / CCTV monitoring	2,132.34	2,700.00	2,268.05	2,368.05	2,700.00
5165.8 · Cash under	385.85	0.00	0.00	0.00	0.00
5165.9 · Recoverable & Other Oper.	2,547.29	1,352.00	166.13	508.13	1,527.00
Total 5165 · OTHER OPERATING	16,450.81	12,552.00	3,421.76	11,363.76	25,227.00
5170 5172 5173 · OFFICE SUPPLIES EC	1,153.05	1,076.00	1,104.97	1,506.97	1,330.00
5174 · OFFICE - VISA transaction fees	438.84	450.00	538.20	678.20	700.00
5180 · PROF. SVCS. - Consultants	1,320.00	0.00	0.00	0.00	0.00
5191 · ADVERTISING	0.00	100.00	0.00	0.00	100.00
5230 · TRAINING & CERTIFICATION	1,303.00	3,000.00	2,025.00	4,480.00	4,500.00
5240 · COST OF GOODS SOLD					
5241 · Food concession supplies	5,544.91	6,114.00	4,120.06	5,520.06	5,852.00
5242 · Promotional goods	132.21	200.00	73.55	223.55	220.00
Total 5240 · COST OF GOODS SOLD	5,677.12	6,314.00	4,193.61	5,743.61	6,072.00
5250 · VEHIC./TRAVEL REIMBURSMNT	1,263.26	1,400.00	1,091.90	1,391.90	1,400.00
5260 · UTILITIES					
5261 · Electricity	16,356.74	15,935.00	11,578.84	15,678.84	16,018.00
5262 · Natural gas	7,660.74	8,011.00	7,364.74	11,664.74	9,838.00
5263 · Water	1,865.38	1,756.00	4,389.00	4,749.00	3,307.00
Total 5260 · UTILITIES	25,882.86	25,702.00	23,332.58	32,092.58	29,163.00
5340 · COUNTY CHARGES	2,671.00	2,737.00	1,631.00	2,683.00	2,730.00
Total 3241e · FUND 3241 REC. Expense**	82,810.91	84,853.00	58,350.28	88,337.28	101,323.00
Total 6560 · PAYROLL EXPENSES *****	54,896.20	56,962.00	47,211.91	59,311.91	65,670.00
Total O&M Expense	137,707.11	141,815.00	105,562.19	147,649.19	166,993.00
Contingency Expense (10%)*		14,182.00			16,699.00
Other Non-Operating Expense	4,535.30	0.00	0.00	0.00	0.00
Capital Project Funding Allocation/Exper	2,327.27	5,000.00	0.00	0.00	80,000.00
TOTAL EXPENSE *	144,569.68	160,997.00	105,562.19	147,649.19	263,692.00
Net Ordinary O&M Increase/Decrease	13,673.27	19,182.00	10,574.88	228.88	2,691.00
Net Including Contingency & Cap. Inc./Expense	6,810.70	0.00	10,574.88	228.88	-26,508.00
Net Income	6,810.70	-9,079.00	10,574.88	228.88	-26,508.00

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 1718</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	0.00	100.00	1,106.71	1,126.71	150.00
4879 · Tennis/restroom keys	815.00	600.00	194.00	642.00	600.00
4885 · Donations (operations)	0.00	100.00	0.00	0.00	100.00
Total 4000 · OPERATING REVENUE	815.00	800.00	1,300.71	1,768.71	850.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	48,685.00	43,196.00	43,196.00	40,696.00	30,696.00
4891.1 · Grants - RTS	0.00	16,000.00	16,607.00	16,607.00	30,000.00
4891.3 · Grants: Capital Impr. (restricted)	1,000.00	0.00	0.00	0.00	126,000.00
4899 · Other Non-Operating	121.90	0.00	0.00	0.00	0.00
Total 4800 · NON-OPERATING REVENUE	49,806.90	59,196.00	59,803.00	57,303.00	186,696.00
Total 3241i · FUND 3241 REC. Income*****	50,621.90	59,996.00	61,103.71	59,071.71	187,546.00
Total Income	50,621.90	59,996.00	61,103.71	59,071.71	187,546.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	25.00	100.00	91.71	91.71	119.00
5102 · INSURANCE Liability insurance	4,023.88	4,145.00	4,467.98	4,467.98	4,691.00
5130 · MAINTENANCE					
5131-5134 · Building & play eq. maint.	495.17	1,187.00	4,522.19	4,783.19	1,000.00
5135-5136 · Janitorial supplies & services	537.33	1,084.00	47.17	647.17	756.00
5140-5141 · Landscape suppl. & services	20,492.96	17,909.00	17,750.61	21,910.61	25,802.00
5142-5144 · Lighting and tennis supplies	290.79	200.00	312.12	352.12	300.00
Total 5130 · MAINTENANCE	21,816.25	20,380.00	22,632.09	27,693.09	27,858.00
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	239.80	7,000.00	480.26	6,780.26	12,000.00
5060 / 5165.9 · Recoverable / Other costs	656.71	200.00	1,116.25	1,116.25	200.00
Total 5165 · OTHER OPERATING	896.51	7,200.00	1,596.51	7,896.51	12,200.00
5180 · PROF. SVCS. (Safety Inspection)	720.00	0.00	0.00	0.00	720.00
5260 · UTILITIES -WATER	6,376.74	5,760.00	4,792.36	5,787.36	6,322.00
Total 3241e · FUND 3241 REC. Expense*****	33,858.38	37,585.00	33,580.65	45,936.65	51,910.00
6560 · PAYROLL EXPENSES *****	8,745.88	8,775.00	5,870.19	7,790.19	8,569.00
Total O&M Expense	42,604.26	46,360.00	39,450.84	53,726.84	60,479.00
Contingency Expense (10%) *	0.00	4,636.00	0.00	0.00	6,048.00
5290 · Non-Operating Expense	121.90	0.00	121.90	0.00	0.00
Capital Project Funding Allocation / Expense	7,012.48	9,000.00	0.00	11,472.00	150,000.00
TOTAL EXPENSE *	49,738.64	59,996.00	39,572.74	65,198.84	216,527.00
Net Ordinary O&M Increase/Decrease	8,017.64	13,636.00	21,652.87	5,344.87	127,067.00
Net Including Contingency & Cap. Income/Expenses:	883.26	0.00	21,530.97	-6,127.13	-28,981.00
Net Income	883.26	0.00	21,530.97	-6,127.13	-28,981.00

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
9-MONTH ACTUAL and PRELIM (3/18/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim 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>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	29.38	75.00	8.51	32.51	75.00
Total 4000 · OPERATING REVENUE	29.38	75.00	8.51	32.51	75.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	49,000.00	50,555.00	30,000.00	56,030.00	60,512.00
4802 · Recreation tax	19,193.00	18,379.00	18,159.00	11,159.00	17,371.00
4899 · Non-Op Income / passthrough	4,229.91	3,600.00	3,817.00	3,817.00	0.00
Total 4800 · NON-OPERATING REVENUE	72,422.91	72,534.00	51,976.00	71,006.00	77,883.00
Total 3241i · FUND 3241 REC. Income*****	72,452.29	72,609.00	51,984.51	71,038.51	77,958.00
Total Income	72,452.29	72,609.00	51,984.51	71,038.51	77,958.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5120 · SOFTWARE SUBSCRIPTIONS	0.00	0.00	412.32	412.32	500.00
5120 · ELECTIONS	0.00	220.00	1,128.42	1,128.42	0.00
5165 · OTHER OPERATING / RECOVERABLE	1,293.60	1,400.00	668.45	698.45	700.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	677.53	800.00	709.96	919.96	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	2,996.50	2,800.00	1,975.78	2,275.78	4,300.00
5230 · TRAINING & CERTIFICATION	550.16	400.00	105.56	305.56	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	295.45	300.00	306.69	414.69	480.00
5340 · COUNTY CHARGES	1,664.31	1,683.00	1,840.37	1,840.37	1,860.00
Total 3241e · FUND 3241 REC. Expense*****	7,497.55	7,603.00	7,147.55	7,995.55	9,140.00
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	33,388.69	34,429.00	26,502.71	35,502.71	36,568.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	2,670.84	2,959.00	1,355.16	1,925.16	2,118.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	24,633.86	17,430.00	17,228.79	22,978.79	22,473.00
5011.5 · ASST. MGR- Wage/Benefits	204.69	239.00	400.37	520.37	572.00
6560 · PAYROLL - Other (WC Premium etc.)	0.00	75.00	0.00	0.00	0.00
Total 6560 · PAYROLL EXPENSES *****	60,898.08	55,132.00	45,487.03	60,927.03	61,731.00
Total O&M Expense	68,395.63	62,735.00	52,634.58	68,922.58	70,871.00
Contingency Expense (10%)*		6,274.00			7,087.00
5400 · Non-Operating Expense / Passthrough	4,229.91	3,600.00	0.00	2,700.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE *	72,625.54	72,609.00	52,634.58	71,622.58	77,958.00
Net Ordinary Income	-173.25	0.00	-650.07	-584.07	0.00
Net Income	-173.25	0.00	-650.07	-584.07	0.00

**CROCKETT RECREATION DEPARTMENT - POLICE DETAIL
9-MONTH ACTUAL and PRELIM BUDGET (3/18/19) FY 2019/20**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>9 Month Actual</u>	<u>Estimated</u>	<u>Prelim Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Total 3241i · FUND 3241 REC. Income*****	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Total Income	1,593.49	1,958.00	1,253.16	1,722.16	1,657.50
Expense					
3241e · FUND 3241 REC. Expense*****					
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	0.00	0.00	0.00	0.00	0.00
5165.9 · Recoverable costs	0.00	0.00	0.00	0.00	0.00
5165.9e · Other Op Costs / LE Fees	0.00	25.00	709.85	729.85	150.00
Total 5165 · OTHER OPERATING	0.00	25.00	709.85	729.85	150.00
5171/5172 · OFFICE POSTAL/SUPPLIES	25.79	75.00	371.19	392.19	150.00
Total 3241e · FUND 3241 REC. Expense*****	25.79	100.00	1,081.04	1,122.04	300.00
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,418.98	1,680.00	1,725.60	2,037.60	2,241.00
Total 6560 · PAYROLL EXPENSES *****	1,418.98	1,680.00	1,725.60	2,037.60	2,241.00
Total O&M Expense	1,444.77	1,780.00	2,806.64	3,159.64	2,541.00
Contingency 10%	0.00	178.00	0.00	0.00	254.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	1,444.77	1,958.00	2,806.64	3,159.64	2,795.00
Net Including Capital Income/Expenses	148.72	0.00	-1,553.48	-1,437.48	-1,137.51
Net Income	148.72	0.00	-1,553.48	-1,437.48	-1,137.51

CAPITAL PROJECTS PRELIM (3/18/2019) FY 19/20

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX FUNDED
COMMUNITY CENTER						
Repair bar floor		\$3,000.00			\$3,000	
Repair kitchen floor		\$1,600.00			\$1,600	
Replacement Tables		\$3,500.00		\$3,500		
Various Cap. Repl. items		\$5,000.00			\$5,000	
TOTAL	\$0.00	\$13,100.00				
AQUATICS CENTER						
Restroom improvements	\$75,000.00		\$67,500		\$7,500	
Metered outdoor showers	\$5,000.00				\$5,000	
New pool covers		\$6,000.00		\$6,000		
New pool building doors		\$9,000.00			\$9,000	
Re-roof Aquatics Building		\$3,000.00			\$3,000	
Various Cap. Repl. items		\$3,000.00			\$2,000	
TOTAL	\$80,000.00	\$21,000.00				
PARK, TENNIS, BOCCE						
Resurface Tennis Courts	\$65,000.00		\$58,500		\$6,500	
Retaining Wall (Pomona)	\$30,000.00		\$27,000		\$3,000	
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500	
Park Improvements	\$10,000.00			\$10,000		
Replant Park Lawn				\$10,000		
Paver repair (resetting)		\$10,000.00		\$10,000		
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$150,000.00	\$12,000.00				
POLICE LIAISON						
None		\$0.00				
TOTAL	\$0.00	\$0.00				
NON-CAP O&M EXPENSES COVERED BY RTS FUNDING						
Annual camera maintenance (Comm 50%/Pool 50%)				\$4,352		
		SUB-TOTALS:	\$193,500	\$43,852	\$52,100	\$0
** Est. RTS funding in FY 19/20 is \$43,888		TOTAL:	\$289,452			

Entity: 109 CROCKETT COMMUNITY SERVICES DISTRICT
 Site: 6 COMMUNITY CENTER
 Building: CROCKETT COMMUNITY CENTER
 850 POMONA STREET
 CROCKETT, CA 94525

Year Built: 1920
 Nbr. of Stories: 1
 Square Footage: 8,100
 Occupancy: COMMUNITY, SENIOR NUTRITION
 Frame Type: D - ALL COMB (WOOD FRAME)
 ISO Class:
 Fire Protection: Security: Burglar Alarm, Video Monitor; Fire: Manual Pull Station, Smoke Alarm, Heat Alarm

Percent Sprinklered: 100, .
 Distance to Hydrant: Attached to bldg.



GENERAL BUILDING CHARACTERISTICS

Exterior Walls: Stucco, Wood

Roofing: Flat, Med, Built Up, Tar Gravel, Composite

Foundation: Concrete Slab, Crawlspace, Unfinished Basement

Floor Finish: Hardwood, Tile, Vinyl composite tile

Ceiling Finish: Plaster Smooth, Exposed Beam

Partitions: Drywall, Wood

EQ Retrofit:
 Services: Electricity, Gas, Water, Sewer

VALUATION CONCLUSIONS

Replacement Cost New:	3,081,621
Exclusion Amount:	0
Replacement Cost Less Exclusions:	3,081,621

Features:

Notes: The subject is a community center improved with an auditorium with stage and stone fireplace, a full commercial kitchen remodeled in 2012, offices, restrooms, an enclosed porch with wet bar and refrigeration units, and a multipurpose room. The multipurpose room is used for a senior nutrition program and is improved with its own kitchen. The kitchen in the multipurpose room is similar in build-out to a residential kitchen. There is a basement area under a portion of the auditorium used for storage and to house mechanical equipment.

Based on the appraiser's measurements, the square footage on record has been updated.

Value Comparison Report

Member Name CROCKETT COMMUNITY SERVICES DISTRICT

Appraisal Inspection Date 9/24/2018

Appraiser Name: Sally Fraser

Description	Location Member's Location	Existing Real Property (Insured Value)	Updated Real Property (Insured Value)	Change in Real Property (\$/%) (Insured Value)	Existing Real Property per SF (Insured Value)	Updated Real Property per SF (Insured Value)	Existing Size (SF)	Updated Size (SF)	Notes
850 POMONA STREET CROCKETT CA 94525 COMMUNITY CENTER CROCKETT COMMUNITY CENTER COMMUNITY, SENIOR NUTRITION	6	\$ 2,661,923	\$ 3,081,621	\$ 419,698 15.77%	\$ 309.78	\$ 380.45	8,593	8,100	<p>The subject is a community center improved with an auditorium with stage and stone fireplace, a full commercial kitchen remodeled in 2012, offices, restrooms, an enclosed porch with wet bar and refrigeration units, and a multipurpose room. The multipurpose room is used for a senior nutrition program and is improved with its own kitchen. The kitchen in the multipurpose room is similar in build-out to a residential kitchen. There is a basement area under a portion of the auditorium used for storage and to house mechanical equipment.</p> <p>Based on the appraiser's measurements, the square footage on record has been updated.</p> <p>Client Escort: Ron Wilson and Dale McDonald</p> <p>The source of the prior real property valuation is not known to the appraiser.</p>
Member Total:		\$ 5,880,133	\$ 8,126,180	\$ 2,246,047 38.19%					
Total:		\$ 5,880,133	\$ 8,126,180	\$ 2,246,047 38.19%					