

# GRATON COMMUNITY SERVICES DISTRICT

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## Preliminary Budget 2014-15

# FY 2014-15 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

**GRATON COMMUNITY SERVICES DISTRICT**

**A. Program Description**

**B. Financial Summary**

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Graton area.

Section	EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 13-14 Adopted	FY 14-15 Requested	Percent Change	FY 13-14 Adopted	FY 14-15 Requested	Percent Change
Operations	\$1,540,673	\$1,528,708	(0.78%)	\$66,926	\$517,311	672.96%
Bonds	2,950	2,150	(27.12%)	(9,050)	(13,872)	53.28%
Construction	3,335,392	122,650	(96.32%)	(17,229)	(115,806)	572.16%
<b>TOTAL:</b>	<b>\$4,879,015</b>	<b>\$1,653,508</b>	<b>(66.11%)</b>	<b>\$40,647</b>	<b>\$387,633</b>	<b>853.66%</b>

**C. Staffing Summary**

Two full-time Operators-Level III, one full-time Operator-Level II and one part-time Bookkeeper are allocated.

**D. Workload Summary**

Workload Indicator	FY 12-13 Actual	FY 13-14 Budget Estimate	FY 13-14 Revised Estimate	FY 14-15 Projected	Change from FY 13-14 Budget Estimate
Total ESDs	649	649	652	653	0.62%
Total APNs	428	428	428	429	0.23%

**E. Summary of Issues and Significant Changes**

In 2004, ownership of the Graton Sanitation Zone was transferred from the Graton Sanitation Zone under the management of the Sonoma County Water Agency (SCWA), to the Graton Community Services District (District). The District hired operations staff and assumed control of treatment plant operations in 2005. Maintenance of the collection system will be performed by vendors under contract. The wastewater treatment plant is designed to treat an average dry weather flow of up to 140,000 gallons per day to secondary wastewater treatment standards. Treated wastewater from the Graton plant is discharged into Atascadero Creek, a tributary to the Russian River, between October 1 and May 14 each year and is used for irrigation between May 15 and September 30. The District is undergoing a Capital Improvements Project (CIP) which will result in the construction of tertiary treatment facilities. These improvements will bring the District's facilities into compliance with the North Coast Regional Water Quality Board's advanced wastewater treatment standards.

The requested rate per ESD for FY 14-15 annual service charges is \$1,574.37, representing no increase from FY 13-14. The District currently collects sufficient funds to operate and maintain its collection system, treatment plant, and reclamation system. In addition to funds needed for the ongoing operations of wastewater treatment and disposal facilities, funds are necessary for the replacement of aging infrastructure. The level of funds collected has allowed the District to accrue some funds for future infrastructure replacement projects. Over time it will be necessary to increase the level of capital replacement funding to ensure the long-term reliability of this system.

**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** GRATON COMMUNITY SERVICES DISTRICT - OPERATIONS  
**Section/Index No:** 768010

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1001 Flat Charges - CY	\$963,947	\$963,947	\$0	0.00%
1007 Flat Chg-CY Secured July	\$0	\$0	0	N/A
1019 Prop Taxes-Y/E Accrual	\$12,200	\$12,200	0	0.00%
1061 Flat Charges - PY	\$18,500	\$18,500	0	0.00%
1120 Penalties / Costs on Taxes	\$3,200	\$1,500	(1,700)	(53.13%)
<b>Subtotal Taxes</b>	<b>\$997,847</b>	<b>\$996,147</b>	<b>(\$1,700)</b>	<b>(0.17%)</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$8,500	\$1,500	(\$7,000)	(82.35%)
<b>Subtotal Use of Money</b>	<b>\$8,500</b>	<b>\$1,500</b>	<b>(\$7,000)</b>	<b>(82.35%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2400 ST - Disaster Relief	\$0	\$0	\$0	N/A
2401 ST - Disaster Admin	\$62,500	\$0	(\$62,500)	(100.00%)
2580 ST - Grants	\$0	\$0	\$0	N/A
2680 Fed - Disaster Relief	\$0	\$0	\$0	N/A
2681 Fed - Disaster Admin	\$187,500	\$0	(\$187,500)	(100.00%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$250,000</b>	<b>\$0</b>	<b>(\$250,000)</b>	<b>(100.00%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3400 Sanitation Services	\$15,200	\$11,650	(\$3,550)	(23.36%)
3401 Sewer Charges	\$500	\$850	350	70.00%
3403 Industrial User Monitoring/Discharg	\$800	\$0	(800)	(100.00%)
3600 Other Charges for Services	\$0	\$0	0	N/A
<b>Subtotal Charges for Services</b>	<b>\$16,500</b>	<b>\$12,500</b>	<b>(\$4,000)</b>	<b>(24.24%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4034 Sale - Water Irrigation	\$650	\$1,000	\$350	53.85%
4040 Miscellaneous Revenues	\$250	\$250	\$0	0.00%
4102 Donations/Reimbursement	\$0	\$0	\$0	N/A
4109 Outdate/Cancel Warrant	\$0	\$0	\$0	N/A
4116 Insurance Reimbursement	\$0	\$0	\$0	N/A
4304 Federal Grant	\$200,000	\$0	(\$200,000)	(100.00%)

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

<i>Subtotal Charges for Services</i>	\$200,900	\$1,250	(\$199,650)	(99.38%)
<b>TOTAL REVENUES</b>	<b>\$1,473,747</b>	<b>\$1,011,397</b>	<b>(\$462,350)</b>	<b>(31.37%)</b>

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** GRATON COMMUNITY SERVICES DISTRICT - OPERATIONS  
**Section/Index No:** 768010

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<b><u>EXPENDITURES:</u></b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6021 Uniforms	\$4,700	\$3,000	(\$1,700)	(36.17%)
6022 Safety Clothing	\$1,100	\$800	(\$300)	(27.27%)
6040 Communications	\$8,000	\$8,000	\$0	0.00%
6080 Housekeeping	\$900	\$900	\$0	0.00%
6100 Insurance	\$26,250	\$26,250	\$0	0.00%
6140 Maintenance - Equipment	\$25,200	\$20,000	(\$5,200)	(20.63%)
6180 Maintenance - Bldgs/lmp	\$53,030	\$53,000	(\$30)	(0.06%)
6262 Lab Supplies	\$8,925	\$8,925	\$0	0.00%
6280 Memberships	\$3,859	\$4,000	\$141	3.65%
6400 Office Expense	\$10,000	\$15,000	\$5,000	50.00%
6461 Operating Expense	\$15,750	\$15,750	\$0	0.00%
6512 Testing/Analysis	\$55,125	\$45,000	(\$10,125)	(18.37%)
6521 County Services	\$17,346	\$17,350	\$4	0.02%
6522 District Services	\$500	\$250	(\$250)	(50.00%)
6540 Contract Services	\$122,500	\$122,500	\$0	0.00%
6570 Consultant Services	\$95,500	\$95,500	\$0	0.00%
6573 Administration Costs	\$8,550	\$8,550	\$0	0.00%
6579 Other Admin Costs	\$375,000	\$375,000	\$0	0.00%
6610 Legal Services	\$100,000	\$100,000	\$0	0.00%
6630 Audit / Accounting Services	\$30,000	\$30,000	\$0	0.00%
6631 Bookkeeping	\$500	\$500	\$0	0.00%
6640 Debt Issuance Costs	\$1,450	\$1,450	\$0	0.00%
6800 Publication & Legal	\$3,000	\$3,500	\$500	16.67%
6820 Rents/Leases - Equipment	\$4,000	\$2,000	(\$2,000)	(50.00%)
6840 Rents/Leases - Bldg	\$250	\$250	\$0	0.00%
6880 Small Tools	\$4,000	\$4,000	\$0	0.00%
7005 Election Expense	\$105	\$100	(\$5)	(4.76%)
7120 Training	\$4,000	\$4,000	\$0	0.00%
7201 Gas/Oil	\$3,000	\$3,000	\$0	0.00%
7212 Chemicals	\$7,000	\$16,000	\$9,000	128.57%
7217 State Permits / Fees	\$10,000	\$10,000	\$0	0.00%
7320 Utilities	\$80,000	\$80,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,079,540</b>	<b>\$1,074,575</b>	<b>(\$4,965)</b>	<b>(0.46%)</b>

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** GRATON COMMUNITY SERVICES DISTRICT - OPERATIONS  
**Section/Index No:** 768010

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<b><u>OTHER CHARGES</u></b>				
7931 Lease / Purchase Interest	\$0	\$0	\$0	N/A
7980 Depreciation	207,233	207,233	0	0.00%
<b><i>Subtotal Other Charges</i></b>	<b>\$207,233</b>	<b>\$207,233</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
8510 Building / Improvements	\$0	\$0	\$0	N/A
8560 Equipment	22,000	15,000	(7,000)	(31.82%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$22,000</b>	<b>\$15,000</b>	<b>(\$7,000)</b>	<b>(31.82%)</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist	\$206,900	\$206,900	\$0	0.00%
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$206,900</b>	<b>\$206,900</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>APPROPRIATIONS FOR CONTINGENCIES</u></b>				
9000 Appropriations for Contingencies	\$25,000	\$25,000	\$0	0.00%
<b><i>Subtotal Appropriations for Contin.</i></b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
9200 Ent - Principal	\$0	\$0	\$0	N/A
9209 Ent - Principal - Clearing	0	0	0	N/A
<b><i>Subtotal Administrative Control Acct.</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,540,673</b>	<b>\$1,528,708</b>	<b>(\$11,965)</b>	<b>(0.78%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$66,926</b>	<b>\$517,311</b>	<b>\$450,385</b>	<b>672.96%</b>

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** GRATON COMMUNITY SERVICES DISTRICT - CONSTRUCTION  
**Section/Index No:** 768200

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$2,500	\$500	(\$2,000)	(80.00%)
1701 Interest Earned	\$500	\$0	(500)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$3,000</b>	<b>\$500</b>	<b>(\$2,500)</b>	<b>(83.33%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2400 ST-Disaster Relief	\$75,000	\$0	(\$75,000)	(100.00%)
2500 State Relvolving Fund	\$0	\$0	\$0	N/A
2580 State Grant	\$0	\$0	\$0	N/A
2680 Fed - Disaster Relief	\$225,000	\$0	(225,000)	(100.00%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$300,000</b>	<b>\$0</b>	<b>(\$225,000)</b>	<b>(75.00%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4200 Ent-Ltd Proceeds	\$0	\$0	\$0	N/A
4209 Ent-Ltd Proceeds-Clearing	\$0	\$0	0	N/A
4300 Connection Fees	\$31,056	\$31,056	0	0.00%
4303 State Grants (P50)	\$111,665	\$0	(111,665)	(100.00%)
4304 Federal Grants (SRF)	\$2,700,000	\$0	(2,700,000)	(100.00%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$2,842,721</b>	<b>\$31,056</b>	<b>(\$2,811,665)</b>	<b>(98.91%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT - W/in Special Dist	\$206,900	\$206,900	\$0	0.00%
<b>Subtotal Other Financing Sources</b>	<b>\$206,900</b>	<b>\$206,900</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$3,352,621</b>	<b>\$238,456</b>	<b>(\$3,039,165)</b>	<b>(90.65%)</b>

**EXPENDITURES:**

**OTHER CHARGES**

7931 Lease/Purchase - Interest	\$135,392	\$122,650	(\$12,742)	(9.41%)
<b>Subtotal Other Charges</b>	<b>\$135,392</b>	<b>\$122,650</b>	<b>(\$12,742)</b>	<b>(9.41%)</b>

**FIXED ASSETS**

8510 Building/Improvement	\$0	\$0	\$0	N/A
9142 Capital Replacement	\$2,900,000	\$0	(\$2,900,000)	(100.00%)



9200 Ent - Principal	\$80,308	\$84,250	\$3,942	4.91%
9209 Ent - Principal - Clearing	(\$80,308)	(\$84,250)	(\$3,942)	4.91%
9209 RCAC Principal Payoff	\$300,000	\$0	(\$300,000)	(100.00%)
9280 Intangible Assets	\$0	\$0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>(\$3,200,000)</b>	<b>(100.00%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$3,335,392</b>	<b>\$122,650</b>	<b>(\$3,212,742)</b>	<b>(96.32%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$17,229)</b>	<b>(\$115,806)</b>	<b>(\$173,577)</b>	<b>1007.47%</b>
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