

RECREATION COMMISSION

of the Crockett Community Services District

AGENDA FOR FRIDAY, AUGUST 16, 2024

TIME: 4:00 PM

LOCATION: CCSD District Office, 1 Rolph Park Drive, 1st Floor, Crockett, CA

1. CALL TO ORDER - ROLL CALL
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS
(The Committee is prohibited from discussing items not on this agenda. Matters brought up that are not on the agenda may be referred to staff for action or calendared on a future agenda.)
4. ADMINISTRATIVE:
 - a. Discuss and recommend allocations to the Recreation Budget for FY 2024/25.
5. ADJOURNMENT: until September 9, 2024.

Visit our [website](#) for more information on meetings and activities of the Crockett Community Services District and the towns of Crockett and Port Costa.

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, don't hesitate to get in touch with the District Secretary at (510) 787-2992 or by email at districtsecretary@town.crockett.ca.us. Notification at least 48 hours before the meeting or when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Per California Government Code Section 54957.5, any writing or document that is a public record related to an open session agenda item, and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection. The Board has designated the District's website located at www.town.crockett.ca.us/meetings as the place for making those public records available for inspection. The documents may also be obtained by calling the District Secretary at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda. The office address is 850 Pomona Street, Crockett, California 94525.

CROCKETT COMMUNITY SERVICES DISTRICT

P.O. Box 578 - Crockett, CA 94525
850 Pomona Street
Telephone (510) 787-2992
Fax (510) 787-2459
e-mail: admin@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: Budget & Finance Committee / Board of Directors
FROM: Administrative Services Manager
SUBJECT: Proposal: Modification of FY 24/25 Allocation of Ad Valorem Taxes (Property Tax)
DATE: August 11, 2024

The Crockett Community Services District proposed allocation of Ad Valorem Property Taxes for the FY 24/25 will need modification to reflect the current conditions of the Recreation Department Financial needs. The District currently allocates the Property Taxes using Resolution No. 18/19-25 Allocation of Ad Valorem Property Taxes, which states:

BE IT FURTHER RESOLVED that the following constitutes the allocation policy as it relates to ad valorem taxes:

- 1. The Crockett Sanitary Department shall receive a base minimum of \$239,918 annually, derived from the allocation rate of 85.315% as was set in FY 07/08.*
- 2. The Crockett Recreation Department shall receive a base minimum of \$42,293 annually, derived from the allocation rate of 14.684% as was set in FY 07/08.*
- 3. The base minimum amounts are guaranteed unless the property taxes received drop below \$281,211 at which point the historical Tax Rate Area (TRA) allocation formulas will be used to determine the taxes due each department.*
- 4. Property taxes received above \$281,211 shall be allocated to departments that serve the town of Crockett based on budgetary needs identified during the annual budget process, taking into consideration the historical (TRA) property tax allocation rates but not requiring them to be followed.*
- 5. The General Manager is instructed to update the TRA allocation formulas annually and alert the Board if there is a significant change year-over-year.*
- 6. The County assessed Property Tax Administrative Charges for the 1% ad valorem property tax and unitary tax shall be prorated by the same TRA formula used to prorate the taxes received.*

The modification requested would carry the cost burden of the Pool ADA renovation (*as well as carry the salary for a new Recreation Manager*) for FY 24/25. It should be noted that the Property Tax account 3240 has not had a transfer of funds in at least the last year, and currently stands at \$731,621.66. Also to be noted, CVSAN has allocated a total of \$475,000 in FY24/25.

- To cover the cost burden, a minimum of \$180,000.00 would need to be transferred from 3240 to 3241, leaving \$551,621.66 in account 3240.

- To cover the cost burden *plus 1 year's salary for a new Recreation Manager*, a minimum of \$380,000 would need to be transferred from Ad Valorem fund 3240 to Recreation 3241, leaving \$451,621.66 in account 3240.
- A minimum transfer of \$239,918 into CVSAN fund 3426, and to ensure the stability and increased community presence of the Recreation Department, availability of \$491,703.66 in Ad Valorem fund 3240 to be on hand to cover costs in Recreation fund 3241, *to fund a new Recreation Manager and stabilize the Recreation Department.*

The total District proposed budget for FY 24/25 would have to increase for fund 3241, resulting in modifying the budget for expenses, salary & benefits.

STAFF RECOMMENDATION:

The Budget & Finance Committee should receive the report on the state of Recreation finances and form an opinion on the solutions presented.

The Board should then receive a report from the Budget & Finance Committee on the proposed changes along with recommendations and form opinion on the solutions presented in order to save the Recreation Department.

Recreation Financial Overview

As of August 11, 2024

Pool ADA Project Remainder			
TOTALS	Outstanding Expenses	Company/Arrival	Grant Reimbursement
	\$ 24,342.12	DC Construction	
	\$ 39,778.75	DC Construction	
	\$ 15,732.93	SamClar	
		On the way	\$ 28,000.00
		2 wks min	\$ 49,000.00
		4 wks min	\$ 36,000.00
TOTAL:	\$ 79,853.80		\$ 113,000.00
		Grant Reimbursement	\$ 113,000.00
		Less Expenses	\$ (79,853.80)
Balance Forward:			\$ 33,146.20

Pool Project Totals			
TOTALS	Expenses	Source	Grant Reimbursement
	\$ 65,000.00	Studio 144	
	\$ 406,589.46	DC Construction	
	\$ 31,465.87	Inside Source (SamClar)	
	\$ 5,000.00	Applied Materials	
Total Costs	\$ 508,055.33		
		State of CA	\$ 177,952.00
		CCF	\$ 150,000.00
		CCC	\$ 80,000.00
Total Grants			\$ 407,952.00
TOTAL Costs less Grants	\$ (100,103.33)		(Out of Pocket Rec Cost)

Project Costs of Essentials over Next 6 Months		
Type	Projected Costs over 6 Months	Notes
Payroll, Pool Close	\$ 42,838.00	Only 2 more payrolls
Payroll, Post Pool	\$ 69,409.35	Est 5 months
Chemicals	\$ 18,000.00	Sierra Chemical
PG&E	\$ 27,272.22	6 month est
EBMUD	\$ 8,944.44	6 month est
Eqpt	\$ 12,000.00	AC Unit repair, Pump for Pool
Maintenance	\$ 36,488.00	Landscape, Cintas, UBS
Security	\$ 9,000.00	Precision
Travel/Milage	\$ 1,200.00	est
Benefits	\$ 32,565.74	CalPERS and Medical
TOTAL:	\$ 257,717.75	

Current Cash Account	Balance Forward and Cash
Balance: \$ 44,863.25	in Acct \$ 78,009.45

Source	Potential Income
Com rental	\$ 32,748.00
Concession stand	\$ 10,000.00
Total:	\$ 42,748.00

TOTAL DEFICIT With Potential Income:	\$ (136,960.30)
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TOTAL DEFICIT Without Potential Income:	\$ (179,708.30)
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