



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

President – Bryon Gutow • Director – Kevin Graves • Director – Ashley Porter • Director – Michael Callahan • Director – Carolyn Graham

**NOTICE, CALL AND AGENDA
OF A SPECIAL BUDGET MEETING
OF THE BOARD OF DIRECTORS
OF THE TOWN OF DISCOVERY BAY
Thursday, May 20, 2021
3:00 P.M.**

**NOTICE
Coronavirus COVID-19**

In accordance with the Governor’s Executive Order N-33-20, and for the period in which the Order remains in effect, the Town of Discovery Bay Community Services District Board Chambers will be closed to the public.

To accommodate the public during this period of time that the Board’s Chambers are closed to the public, the Town of Discovery Bay Community Services District Board of Directors has arranged for members of the public to observe and address the meeting telephonically.

TO ATTEND BY TELECONFERENCE:
Toll-Free Dial-In Number: (866) 848-2216
CONFERENCE CODE **5193676302#**

Download Agenda Packet and Materials at <http://www.todb.ca.gov/>

REGULAR MEETING 3:00 P.M.

A. ROLL CALL AND PLEDGE OF ALLEGIANCE

- 1. Call business meeting to order 3:00 p.m.
- 2. Pledge of Allegiance.
- 3. Roll Call.

B. PUBLIC COMMENTS (Individual Public Comments will be limited to a 3-minute time limit)

During Public Comments, the public may address the Board on any issue within the District’s jurisdiction which is not on the Agenda. The public may comment on any item on the Agenda at the time the item is before the Board for consideration. Any person wishing to speak will have 3 minutes to make their comment. There will be no dialog between the Board and the commenter as the law strictly limits the ability of Board members to discuss matters not on the agenda. We ask that you refrain from personal attacks during comment, and that you address all comments to the Board only. Any clarifying questions from the Board must go through the President. Comments from the public do not necessarily reflect the viewpoint of the Directors.

C. BUSINESS AND ACTION ITEMS

- 1. Discussion Regarding Fiscal Year 2021-22 Proposed Operating Capital and Revenue Budgets.

D. ADJOURNMENT

- 1. Adjourn to the regular meeting on June 2, 2021, beginning at 7:00 p.m. at the Community Center located at 1601 Discovery Bay Boulevard.

“This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Town of Discovery Bay, at (925) 634-1131, during regular business hours, at least forty-eight hours prior to the time of the meeting.”

"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District Office located at 1800 Willow Lake Road during normal business hours."



*Town of Discovery Bay Community Services District
Contra Costa County, California*



**TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2021-2022 PROPOSED BUDGET**

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Discovery Bay at a Glance

The Town of Discovery Bay Community Service District: At a Glance

Discovery Bay was established in the early 1970's as a weekend and summer resort community. Today, Discovery Bay has evolved into a thriving year-round home for more than 15,000 residents who enjoy small-town living against the backdrop of over 1,200 miles of Delta waterways. Discovery Bay boasts a full-service marina, three (3) public schools, one (1) private school, as well as two (2) shopping centers. However, this small town is no longer limited to Delta waterfront homes; it has developed into a community that provides something for everyone. Discovery Bay offers gated waterfront homes as well as Country Club homes located on an 18-hole championship golf course. There are four (4) gated communities, Clipper Estates, The Country Club, Lakeshore and The Lakes.

Town of Discovery Bay Community Services District "District" is approximately 9 square miles and was formed in 1998 following a vote of the people to form an Independent Special District with the purpose of providing essential public services to its residents. The Contra Costa County Local Agency Formation Commission (LAFCO) has authorized the District the responsibility of providing the following special services to the residents of Discovery Bay:

- Water supply collection, treatment, and distribution
- Wastewater collection, treatment, and distribution
- Parks and Landscape Maintenance
- Recreational Activities

District Form of Government

California's Independent Special Districts are legislatively authorized under California Government Code Sections 61000-61850. The Town of Discovery Bay Community Services District is governed by an elected five (5) member Board serving staggered four (4) year terms. The Board employs a General Manager to administer the day to day operations of the District.

Population

The census report states the total population in Discovery Bay to be 15,277 people.

Water Services

The Town of Discovery Bay CSD owns and maintains over fifty (50) miles of water mains in seven (7) residential developments: Discovery Bay West (Village 1, 2, 3 and 4, and Ravenswood); and two (2) of the older developments (Discovery Bay Proper and Centex). Currently, the District owns and operates six (6) water production wells that are located throughout the District and are capable of producing seven million gallons of domestic water per day. The raw water is then treated in two (2) water treatment facilities with water storage capacity of 2.5 million gallons of treated water for customer distribution. The total

water requirements of Discovery Bay are currently about 900 million gallons per year, which equates to an average daily demand of 2.5 million gallons per day.

Wastewater Services

The District provides wastewater collection, treatment, and distribution services to approximately 6,000 homes and businesses located in the town. The wastewater treatment process goes through two (2) separate conveyance systems; Plant 1 and Plant 2. Wastewater Treatment Plant 1 is located just north of Highway 4, within the Discovery Bay Development area. Wastewater Treatment Plant 2 is located south of Highway 4 at the Town's eastern boundary. The two (2) plants are interconnected and are dependent upon each other for various functions.

To facilitate and transport the raw wastewater to the main wastewater treatment, the District utilizes 15 wastewater lift stations to move the waste through 50 miles of sewer mains. The plants are capable of producing an average of 1.2 million gallons of wastewater per day. The wastewater treatment plants currently include an influent pump station, influent screening, and secondary treatment facilities using oxidation ditches, sand filters, and ultraviolet (UV) disinfection before discharging the treated water into Old River.

The water and wastewater facilities are operated and maintained by Veolia North America. Under a multi-year agreement with the District.

Parks and Landscaping Services

The District maintains all the public parks and landscaped areas in Discovery Bay. Every budget year, the Board of Directors establishes priorities to improve the landscape areas of Discovery Bay. The landscape areas in Discovery Bay are broken down into five (5) landscape zones. Two (2) of those zones are owned by the District, with the remaining three (3) owned by Contra Costa County and maintained under contract by the District. The five Landscaping & Lighting zones are:

Discovery Bay Landscape & Lighting Zone #8

Zone 8 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the Discovery Bay entrance from Highway 4, Clipper Drive, Discovery Bay Boulevard, Willow Lake Road, and a variety of smaller landscaped areas. Cornell Park & Roberta Fuss Tot Lot are also included in this zone.

Discovery Bay Landscape & Lighting Zone #9 (Ravenswood)

Zone 9 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Wilde Drive and Poe Drive. Ravenswood Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #35

Zone 35 is owned by Contra Costa County but is maintained by the Town of Discovery Bay CSD. The zone includes the landscaped median islands on Bixler Road at the intersection of Highway 4 and a pedestrian

pathway from the Sandy Cove Shopping Center to Newport Drive. There are also included two pedestrian bridges along the path.

Contra Costa County Landscape & Lighting Zone #57

Zone 57 is owned by Contra Costa County but is maintained by Town of Discovery Bay CSD. This zone includes all landscaped streetscape frontages in and outside of the Centex Development, along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #61

Zone 61 is owned by Contra Costa County but is maintained by Town of Discovery Bay CSD. This zone includes landscaped streetscape frontages along a significant portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a part of Newport Drive, Preston Drive, and Slifer Drive. Slifer Park is also included in this zone.

Recreation Services

The Town of Discovery Bay Community Services District is also responsible for providing recreational activities to the residents of the District. The Community Center opened its doors to the public on January 2, 2014. The Community Center offers a wide variety of programs for all ages and will continue to develop programming that will stimulate, educate and enrich the lives of people within Discovery Bay, and that is complemented by a system of parks, recreation areas and other facilities aimed to encourage recreational and leisure time activities.

DRAFT

Board of Directors

The Town of Discovery Bay is a California independent Community Services District (CSD) and is governed by a five-member Board of Directors. Directors are publicly elected and serve four-year staggered terms.

The Town of Discovery Bay is responsible for water, sewer, landscaping, parks and recreation. While the District does not have the jurisdiction or authority over land use, zoning, law enforcement or fire protection services, the District does advise the County on decisions that affect Discovery Bay. The District's General Manager is tasked to carry out the policy decisions of the Board and oversee the day-to-day operations of the Town of Discovery Bay.



Kevin Graves, Ashley Porter, Bryon Gutow, Carolyn Graham, Michael Callahan

Board Position and Term

President Bryon Gutow	12/2018 to 12/2022
Vice-President Kevin Graves	12/2018 to 12/2022
Director Ashley Porter	10/2020 to 12/2022*
Director Carolyn Graham	12/2020 to 12/2024
Director Michael Callahan	12/2020 to 12/2024

*Director Porter was appointed in October 2020 to complete the remainder of Director Leete's term, Director Leete resigned effective September 2020

Message from the General Manager

The Town of Discovery Bay is not a city; rather we are a type of local government known as a Community Services District, or “CSD.” In unincorporated areas such as Discovery Bay, basic services like water, sewer, law enforcement and fire protection are usually provided by the County. Because counties often consist of large and diverse geographical areas, providing a consistent and adequate service level across all areas can be difficult. Consequently, the Community Services District Law (Government Code §61000 61850) was created to provide an alternate method of providing services in unincorporated areas. In most cases, and due to the scope of their requirements, counties cannot provide tailored services to any one community. This leaves residents with little if any local control over services and no easy way to address problems or complaints. A CSD provides a method of offering local control on essential local services.

The Town of Discovery Bay Community Services District provides domestic water supply, treatment, and delivery, as well as wastewater collection, treatment, and disposal to the approximately 15,000 residents and businesses that call Discovery Bay home. We are also responsible for park maintenance and landscaping on many of our boulevards, streets, and roads.

The COVID-19 pandemic created the suspension of many Town activities during 2020 and the first half of 2021; however, we are optimistic that during this FY21/22 budget year we will again see our Community Center and parks become a recreational hub with pickleball, tennis, swimming, dog park, Zumba, soccer, and many other year-round activities for all ages. Besides a lazy afternoon fishing off your dock, taking a turn at the end of the tow rope, or hitting the links, there’s a lot to do in Discovery Bay!

Discovery Bay is a great place to not only “Live Where You Play,” but it is also a great place to do business. The Discovery Bay Chamber of Commerce hosts monthly business “mixers” at different locations around town to show off the local business community. Check the Chamber’s website at www.discoverybaychamber.org for additional information on their many community activities.

From the standpoint of your local government, the CSD operates the water and wastewater utilities on a combined operating and capital budget of \$16.6 million for the Fiscal Year 2021-22 . The Capital Improvement Program are projects that continue to address the long-term capital needs of the District. A robust capital replacement fund represents an ongoing structural element of long-term financial sustainability.

As Discovery Bay continues to mature, I can assure you that the Board of Directors and the entire staff are working diligently to provide a comfortable place where residents can live, work and play and where we can enjoy the many qualities of life we all like in a small town. Please join us at one of our Board of Directors’ meetings that are held the first and third Wednesday of the month at 7:00 p.m. Each meeting agenda is posted on the Town’s website: www.todb.ca.gov. The District Office can be reached during normal business hours at (925) 634-1131 or visit the main office at 1800 Willow Lake Road, Discovery Bay CA 94505. Remember to Like us on Facebook!

Sincerely,

Michael R. Davies, General Manager

Finance Services Department

The Town of Discovery Bay CSD Finance Services Department operates under the Board of Directors who are the policy-making body of the District. The General Manager serves as the administrative head of the District. The Finance program operates a governmental accounting, reporting, and records maintenance system that provides financial information to management. This program controls and monitors the receipt and disbursement of public funds in compliance with statutory requirements and professional accounting standards. The Finance Services Department also has the responsibility for coordinating all external auditing functions.

The finance function is responsible for the continuing development of financial accounting software and implementation of new technology to increase efficiency in accounting processes and to improve both internal and external reporting. This program also oversees the implementation of any new accounting pronouncements by the Governmental Accounting Standards Board (GASB).

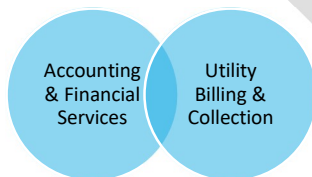
The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider to assure compliance with all regulatory requirements, laws and District policies pertaining to payroll.

Key Achievements

- ✓ Timely completion of annual audits with unqualified (clean) audit findings
- ✓ Structurally balanced budget
- ✓ Sufficient Reserves

Goals

- Ensure expenditures are consistent with adopted policies
- Move towards paperless documentation. Continue implementation and updating technologies to increase efficiencies to ensure accurate reporting
- Move Town treasury services from Contra Costa County
- Develop and execute financing plan for upcoming Water and Wastewater Projects



Water & Wastewater Services Department

WATER

This Program provides water production, treatment and distribution to over 6,000 homes and businesses. Specifically, the Water Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions concerning the Town's water systems. The Water Quality program is responsible for the enforcement of regional water quality regulations. Response procedures have been developed to react to citizen water quality complaints and to pursue water misuse observed in the field. The program also assists with the development of water quality educational materials and outreach.

The Water Utility function maintains and operates automated water meters for the District's 6,000+ water accounts. The technology transmits hourly water consumption data to our billing system by a wireless network. This reliable and frequent water usage information allows customers to monitor use and detect leaks. The Eye on Water portal <https://eyeonwater.com/signup> is a tool for account holders to monitor daily water usage data and learn ways to conserve.

WASTEWATER

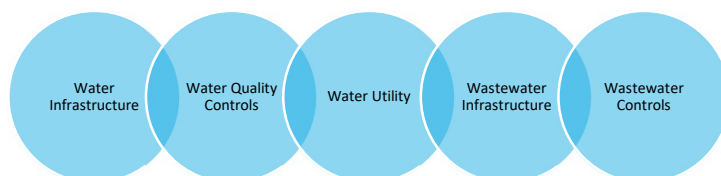
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions regarding the Town's wastewater matters. In general, the wastewater program supports and directs the wastewater contractor, enabling them to carry out day-to-day operations, services and planning efforts. This program negotiates, administers, implements, and approves contracts for the provision of municipal services.

Key Achievements

- ✓ Edgeview Pipeline Replacement
- ✓ Design for denitrification completed
- ✓ Completed Willow/Laguna Underwater Crossing Replacement

Goals

- ✓ Complete construction of the Denitrification upgrade
- ✓ Complete design for Outfall Diffuser



Lighting and Landscaping Services Department

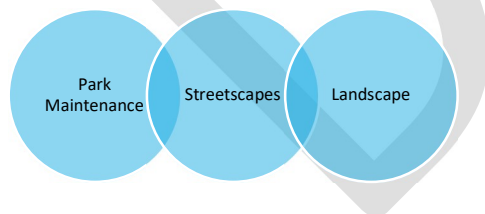
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions concerning Town parks and landscaping matters. This program offers a comprehensive maintenance and rehabilitation program for five (5) parks and the streetscapes inside Discovery Bay. The maintenance and rehabilitation program includes repair and maintenance of the parks within Zones 8, 9, 35, 57, 61 and the Park and Ride. This program conducts preventative maintenance on streetscapes, which includes design and planting and ensuring proper drainage. This program maintains and replaces plants and trees to provide health, vitality and visual appeal as well as manage annual inventory lists to project funding and scheduling of future repairs, projects, and replacement.

Key Achievements

- ✓ Front entrance enhancement
- ✓ Poe Drive enhancements
- ✓ New play structure installed at Ravenswood Park
- ✓ Discovery Bay Blvd enhancements
- ✓ Submitted Prop 68 Competitive Grant Application

Goals

- Dryscaping Discovery Bay Blvd medians
- Clipper Drive enhancements
- Complete Prop 68 'Per Capita' Grant – Cornell Park Upgrades
- Dryscaping Zone 57 parking area landscapes



Recreation Services Department

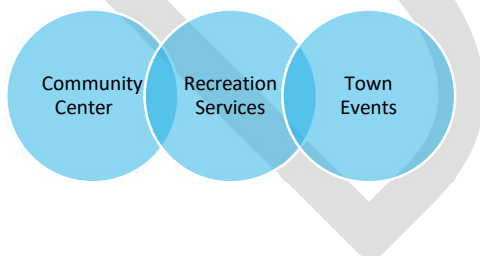
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

Key Achievements

- ✓ Partnered with local Pickleball Club to convert 2 tennis courts to 6 pickleball courts
- ✓ Community Pool and adjacent structure rehabilitation completed
- ✓ Purchased and installed new windscreens on all tennis and pickleball courts at Community Center
- ✓ Reopened new and improved dog park with updated amenities
- ✓ Activity Guide distributed digitally resulting in annual savings
- ✓ Resurfaced 3 tennis courts and painted 1 tennis court

Goals

- Rebuilding community recreational programming stalled by COVID-19 shutdowns, update safety protocols as required
- Examine current special interest recreational opportunities offered and look for new and creative ways to expand current offerings
- Continue the development and expansion of community relationships with local groups and organizations such as the Discovery Bay Lions Club, Discovery Bay Pickleball Club, Discovery Bay Chamber of Commerce, and the Contra Costa Sheriff's Office in expanding community-wide programming and special events at the Discovery Bay Community Center
- Expand community programming to include aquatic programs and further expand community use of the pool



District Consultants

General Counsel

Law Office of Neumiller & Beardslee

The District's General Counsel provides legal advice and training to the Board of Directors, General Manager and Department Heads. The General Counsel investigates and defends claims against the District and resolves them as directed by the Board of Directors. At the direction of the Board of Director's General Counsel may initiate litigation to enforce the District's rights or to protect the public health, safety or welfare. The General Counsel also drafts and approves the form of contracts and other legal documents, including ordinances, resolutions and legal notices.

<http://neumiller.com/>

Luhdorff & Scalmanini Consulting Engineers (Water)

Luhdorff & Scalmanini, Consulting Engineers (LSCE) is a recognized leader in groundwater resources investigation, planning, development, use, protection, and management. LSCE's multi-disciplinary staff of engineers, geologists, hydrologists, and hydrogeologists apply scientific methods and develop forward-thinking engineering solutions to today's complex water resource problems.

<http://lsce.com/>

Herwit Engineering (Wastewater)

HERWIT ENGINEERING plans and designs water and wastewater treatment plants and pump stations of all sizes with a specialty in mechanically intensive systems. HERWIT provides services for all elements necessary to develop projects from ground zero through operations and completion of construction. These services include: overall project management, initial site assessment and selection, management of the California Environmental Quality Act (CEQA) permitting, negotiation and preparation of National Pollution Discharge Elimination System (NPDES) discharge permits, preparing Army Corps of Engineers permits, Department of Fish and Game stream bed alteration permits, development of pre-design reports and preliminary cost estimates, final design of all mechanical, electrical and civil facilities, bidding support services, construction management, engineering support services during construction, and startup and operations assistance.

<http://herwit.com>

District Mission, Vision, Goals & Values

The Town of Discovery Bay Board of Directors has adopted its Mission, Vision, Goals, and Values.

These ideals serve as an important guide as the Town of Discovery Bay conducts its day-to-day business and interacts with the public.

MISSION

Provide effective and fiscally responsible municipal services in a manner which promotes a high standard of community life with a focus on the environment and the Delta in partnership with the community.

VISION

Maintain a full service and sustainable community

Grow in harmony with the environment and the Delta

Ensure assets and facilities are maintained, serviceable, and in compliance with all regulatory laws, regulations, and rules

Promote practices that provide enhanced and sustainable life now and for future generations

GOALS

Responsible management of public funds

Preservation of our neighborhoods and natural resources

Provide timely, effective and transparent communications between government and our citizens

Continually improve the quality of our services

Promote and protect the environment

Take pride in community assets

Champion diversity and inclusion

Provide leadership while considering all points of view, to ultimately set policy and make decisions based on what is in the best interest of the entire community

Recognize pioneers of the community

VALUES

Innovation * Accountability * Respect * Integrity * Professionalism

Budget Message

Dear Board of Directors,

I am honored to submit to the Town of Discovery Bay Board of Directors the District's financial plan for the fiscal period July 1, 2021, through June 30, 2022. The annual Revenue, Operating, and Capital Improvement Program budgets are the planning tools utilized by staff and the Board to track revenues and expenditures over the respective forecast period.

This budget states program goals for each department, considering the desires of the Board, the expectations of the public, the needs of the department, and available resources. Each manager was given the opportunity to directly participate in the budget process, allowing them to share their expertise and to offer options and solutions. Adoption of a budget that includes specified program goals ensures a unified effort and sets forth a work plan for the year.

Several major projects are expected to continue or commence this year, including a water well, the state-mandated denitrification project, mainline pipe replacements, lift station upgrades, and the purchase of a new Vac Truck. The District will once again be accessing the relocation of the office building located on Willow Lake Road. The Lighting and Landscaping department will be working on the upgrade of Cornell Park under the Prop 68 'Per Capita' Grant along with the upgrade of the Community Pool lawn to artificial turf. District security continues to be an ongoing project to ensure our cybersecurity and assets are protected.

From an operational standpoint, the District continues to operate efficiently and in a manner that is financially prudent. The water and wastewater departments continue to refine their perspective capital plans into the future to enable timely replacement and funding of aging infrastructure. The Community Center has not been able to offer any programming for over 12 months due to the COVID-19 pandemic. As restrictions are lifted and the pool is completed, the Recreation Department prepares to 're-start' popular programs such as swim lessons and Zumba classes. The opening of programs and activities will be assessed and refined to meet new guidelines as required by the County Health Officer.

I am pleased to present a budget where the District's operating and infrastructure necessities are met while offering a strategic look at the overall assets of the District. Staffing levels meet projected needs; ongoing training continues to improve service levels and financial management policies continue to guide the District in decision-making that is grounded and consistent over time.

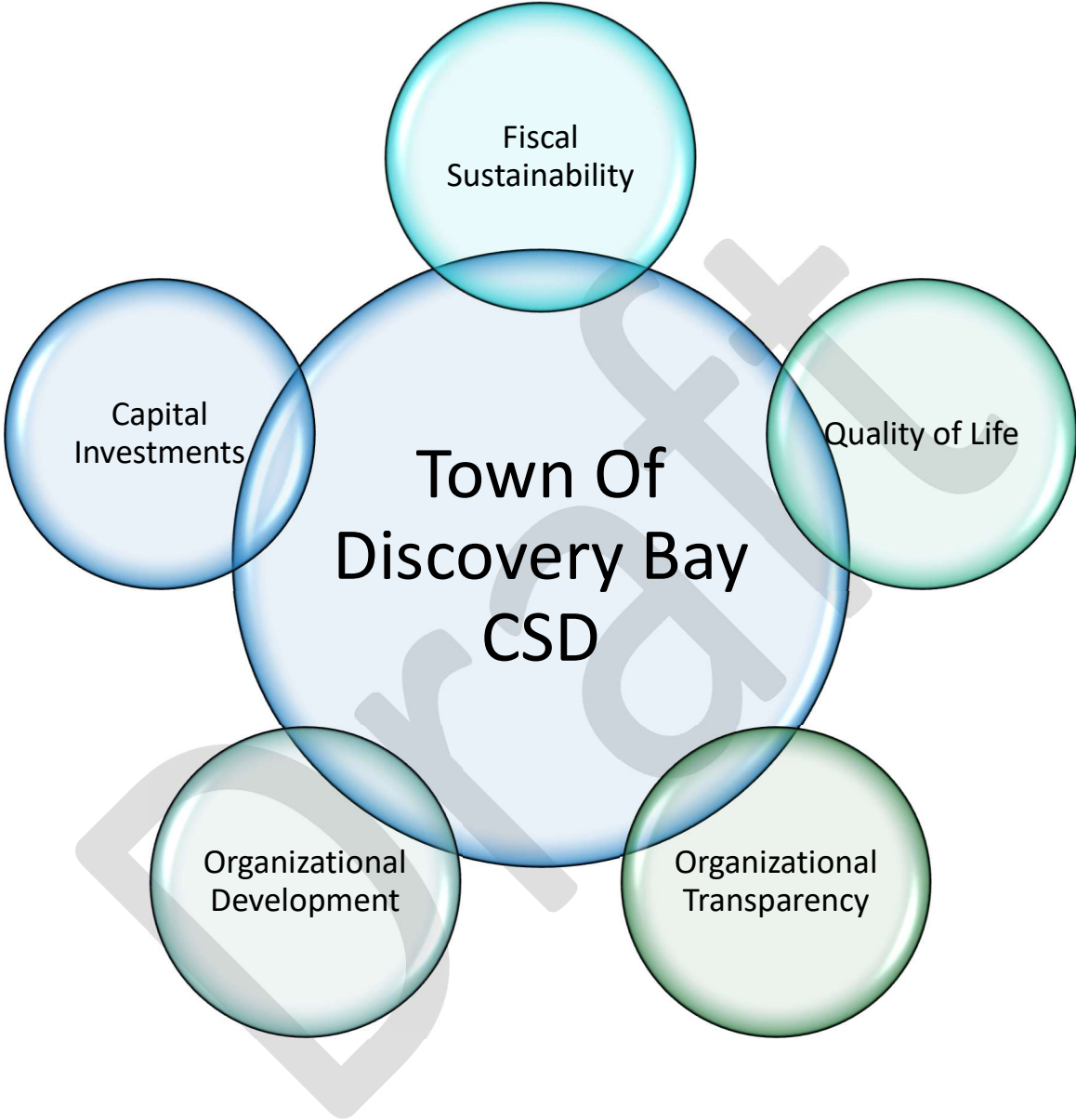
I would like to thank the District staff for their contributions toward producing the budget. I am delighted to work with employees that care deeply about the Town of Discovery Bay. I, along with staff, look forward to serving the community, executing the District's capital projects, and working together to build and maintain long-term fiscal sustainability.

I would also like to thank the entire Board of Directors for their support over the past fiscal year. In preparing for the next fiscal year and continuing into the future, I expect that the District will continue to remain resourceful, innovative, and successful.

Respectfully submitted,

Julie Carter, Finance Manager

Strategic Goals



Goals, Objectives, and Action

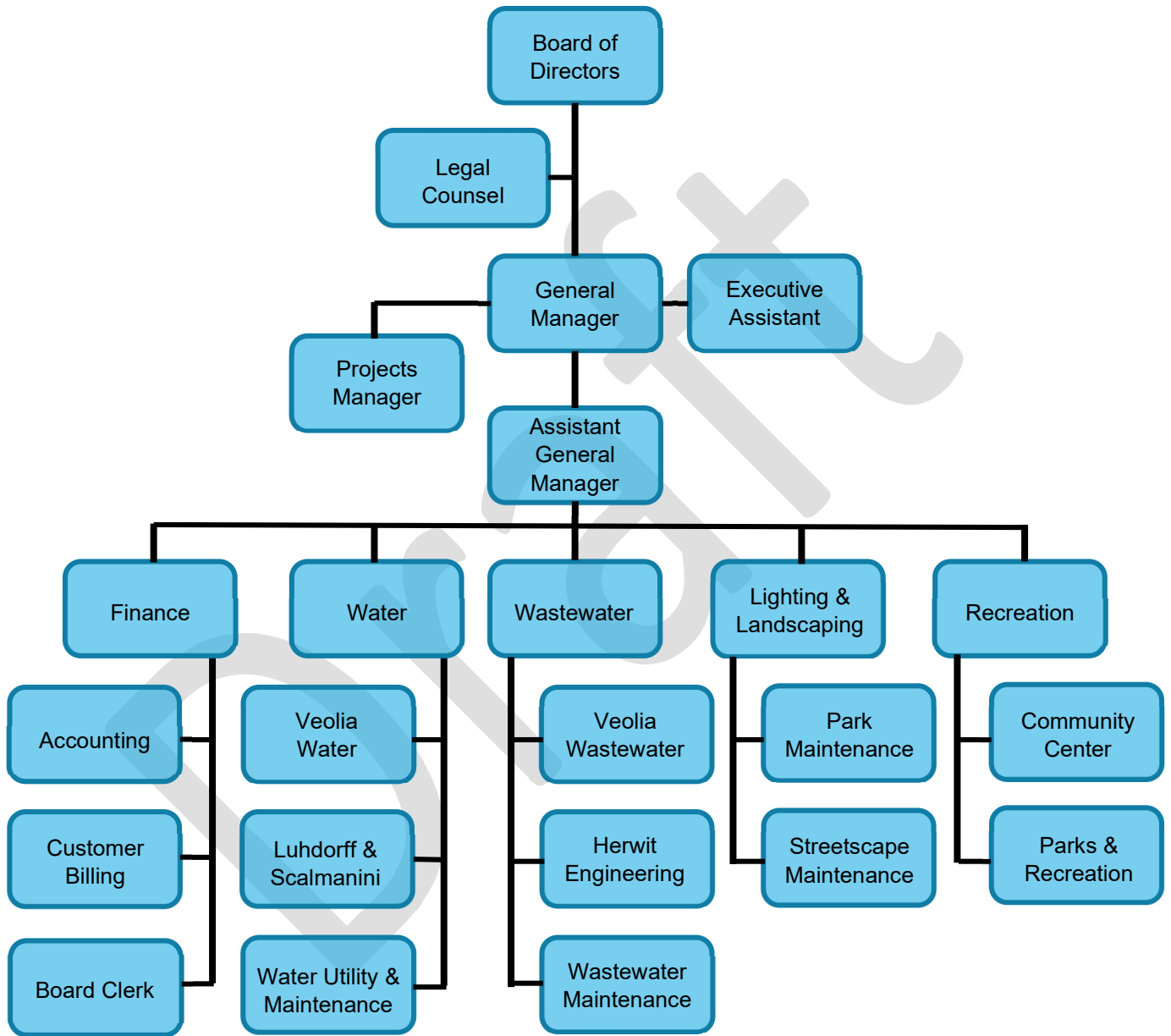
Goal	Objective	Performance Outlook
Fiscal Sustainability	<ul style="list-style-type: none"> • Balance Revenues and expenditures to ensure fiscal stability • Monitor trends in key revenue sources • Provide core services in an efficient and effective manner 	<ul style="list-style-type: none"> • Review expenditure vs. budget reports for each department on a monthly basis • Conduct a quarterly review and make adjustments as needed
Quality of Life	<ul style="list-style-type: none"> • Focus on key services, programs, and activities for seniors and youth. • Partner with service clubs to promote community-wide events • Maintain and expand parks throughout the community 	<ul style="list-style-type: none"> • Provide quarterly reports on activities for youth, seniors, and park & recreation programs
Organizational Transparency	<ul style="list-style-type: none"> • Post key information on the District's website • Use media to inform and engage the public • Prepare the budget in a user-friendly, informative & transparent format 	<ul style="list-style-type: none"> • Post all agendas, reports, and contracts on the District's website • Post all policy documents and resolutions on the website • Prepare the budget in a user-friendly, informative & transparent format
Organizational Development	<ul style="list-style-type: none"> • Evaluate staffing levels to ensure adequate delivery of core services • Provide training and resources to sustain a talented workforce • Maintain accountability and recognition of employees 	<ul style="list-style-type: none"> • Prepare a long-term staffing plan • Develop training of key management and supervisory staff • Uphold and maintain safety training
Capital Investments	<ul style="list-style-type: none"> • Prioritize and evaluate needed capital investments 	<ul style="list-style-type: none"> • Deliver capital projects on time and within budget • Seek funding opportunities to fund infrastructure projects • Continuous updates to District master plans

Authorized Positions

Current Positions

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Office Assistant	2	2	2	2
Administrative Assistant	2	2	2	2
Executive Assistant	1	1	1	1
Accountant	1	1	1	1
Water Services Technician I	2	2	2	2
Water Services Technician II	1	1	1	1
Parks & Maintenance Worker I	1	1	1	1
Parks & Maintenance Worker II	2	2	2	2
Parks & Maintenance Worker III	1	1	1	1
Recreation Programs Supervisor	1	1	1	1
Parks & Landscape Manager	1	1	1	1
Water & Wastewater Manager	1	1	1	1
Finance Manager	1	1	1	1
Projects Manager	1	1	1	1
Assistant General Manager	1	1	1	1
General Manager	1	1	1	1
Total	20	20	20	20

Organizational Chart by Department



Salary & Wages

	Range #	Bottom Step Hourly	Biweekly•	Monthly•	Top Step Hourly*	Biweekly•	Monthly•
100 Series – Temporary/Intermittent Staff							
Recreation Leader I	100	\$14.00	\$1,120	\$2,427	\$14.20	\$1,136	\$2,461
Recreation Leader II	105	\$14.25	\$1,140	\$2,470	\$14.45	\$1,156	\$2,505
Lifeguard	110	\$14.50	\$1,160	\$2,513	\$14.90	\$1,192	\$2,583
Lifeguard/Swim Instructor and Recreation Leader III	115	\$15.00	\$1,200	\$2,600	\$15.40	\$1,232	\$2,669
Pool Supervisor	125	\$15.50	\$1,240	\$2,687	\$17.30	\$1,384	\$2,999
200 Series – Non-Management Staff							
	Range #	16.5	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Park/Landscaper/Maintenance I	220	\$21.63	\$3,749	\$44,993	\$24.47	\$4,242	\$50,905
Park/Landscaper/Maintenance II	235	\$25.73	\$4,460	\$53,524	\$29.11	\$5,046	\$60,557
Park/Landscaper/Maintenance III	250	\$28.39	\$4,921	\$59,058	\$32.12	\$5,568	\$66,819
Office Assistant/Customer Service Representative A	225	\$22.17	\$3,843	\$46,112	\$25.08	\$4,347	\$52,171
Office Assistant/Customer Service Representative B	230	\$24.46	\$4,240	\$50,887	\$27.68	\$4,798	\$57,573
Account Clerk	240	\$26.37	\$4,570	\$54,842	\$29.83	\$5,171	\$62,049
Administrative Assistant/Parks-Recreation Assistant A	245	\$27.01	\$4,682	\$56,181	\$30.56	\$5,297	\$63,564
Administrative Assistant/Parks-Recreation Assistant B	260	\$29.81	\$5,168	\$62,015	\$33.73	\$5,847	\$70,164
Sr. Account Clerk	255	\$29.11	\$5,046	\$60,556	\$32.94	\$5,709	\$68,514
Accountant I	275	\$30.75	\$5,329	\$63,950	\$40.34	\$6,992	\$83,907
Executive Assistant A	270	\$33.75	\$5,850	\$70,206	\$38.19	\$6,619	\$79,435
Executive Assistant B	280	\$37.27	\$6,460	\$77,519	\$42.17	\$7,309	\$87,714
Water Tech I	210	\$23.30	\$4,039	\$48,469	\$26.36	\$4,569	\$54,829
Water Tech II	270	\$33.75	\$5,850	\$70,206	\$38.19	\$6,619	\$79,435
Water Tech III	280	\$37.79	\$6,550	\$78,596	\$41.71	\$7,230	\$86,757
Series 300: Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Recreation Programs Supervisor	300	\$32.93	\$5,708	\$68,497	\$42.16	\$7,308	\$87,693
Manager: Parks/Landscape	345	\$41.53	\$7,198	\$86,373	\$51.86	\$8,989	\$107,869
Managers: Finance; Water/Wastewater	350	\$42.33	\$7,336	\$88,038	\$52.86	\$9,162	\$109,949
Series 400: Senior Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Assistant General Manager	400	\$50.80	\$8,805	\$105,664	\$63.44	\$10,996	\$131,955
General Manager					\$120.19	\$20,833	\$250,000
Projects Manager	425	\$76.07					

Minimum Wage Adjustment January 2022

The State of California minimum wage will increase year over year. The below table represents how the minimum wage increase affects the District Temporary & Intermittent Staff Salary Range Table.

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	\$15.00	\$15.05	\$15.10	\$15.15	\$15.20
Recreation Leader II	\$15.25	\$15.30	\$15.35	\$15.40	\$15.45
Lifeguard	\$15.50	\$15.60	\$15.70	\$15.80	\$15.90
Lifeguard/Swim Instructor & Rec Leader III	\$16.00	\$16.00	\$16.20	\$16.30	\$16.40
Assist. Pool Supervisor	\$16.50	\$16.70	\$16.90	\$17.10	\$17.30
Pool Supervisor	\$17.50	\$17.70	\$17.90	\$18.10	\$18.30

- The number in blue represents the immediate effect.
- The numbers in red are the new pay scale rates.

Draft

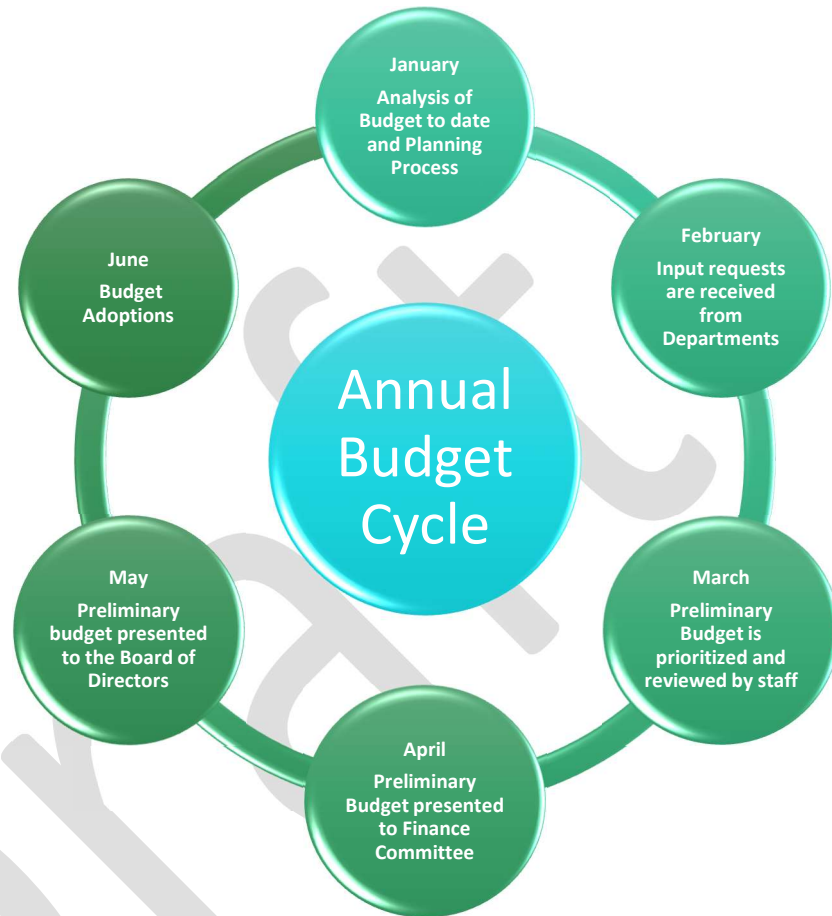
The Budget Process

Fiscal Years 2022 & 2023

2 Year Budget Build

The Budget is a spending management plan for the District's financial resources. Through the use of these resources, services are provided to meet the needs of the Town of Discovery Bay's residents.

The District's annual budget process begins in January and concludes in June where the final budget is adopted.



January: Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year, including capital projects.

February: Budget guidelines and instructions are distributed to each Department Manager. Department Managers meet with Finance Manager to discuss their budget requests.

March: Department Managers meet with the Finance Manager to review the preliminary budget, the budget is prioritized, refined, and compiled into the preliminary budget to present to the Finance Committee.

April: Preliminary Budget is presented to Finance Committee for input and guidance.

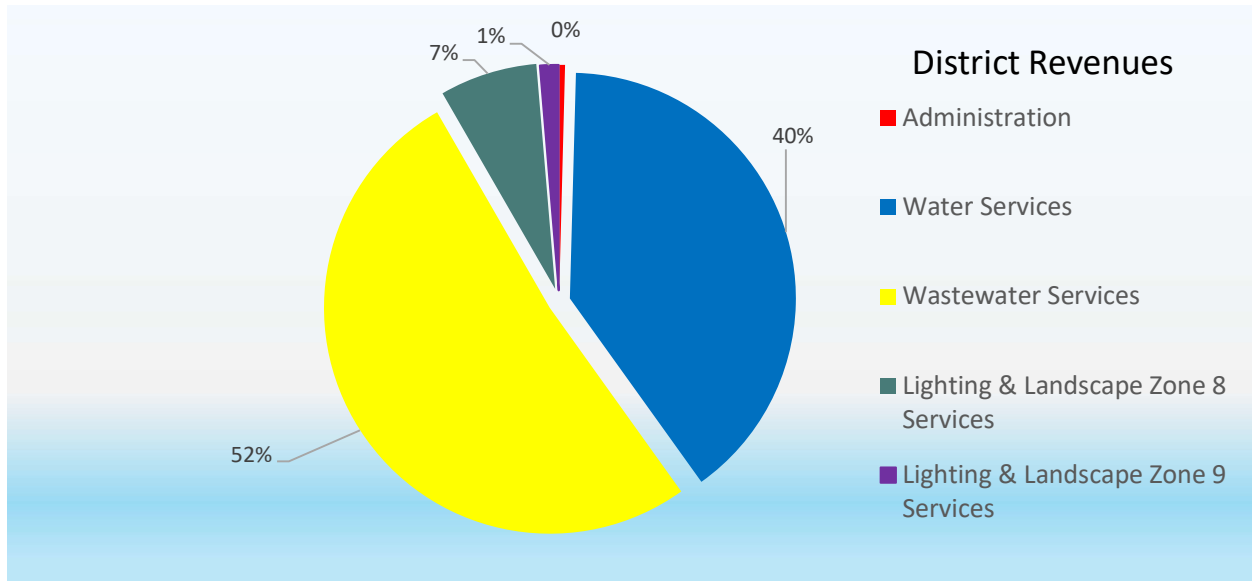
May: The preliminary budget is presented to the Board of Directors at the Budget Workshop; Finance Manager completes final budget.

June: The final budget is presented and adopted by the Board of Directors.

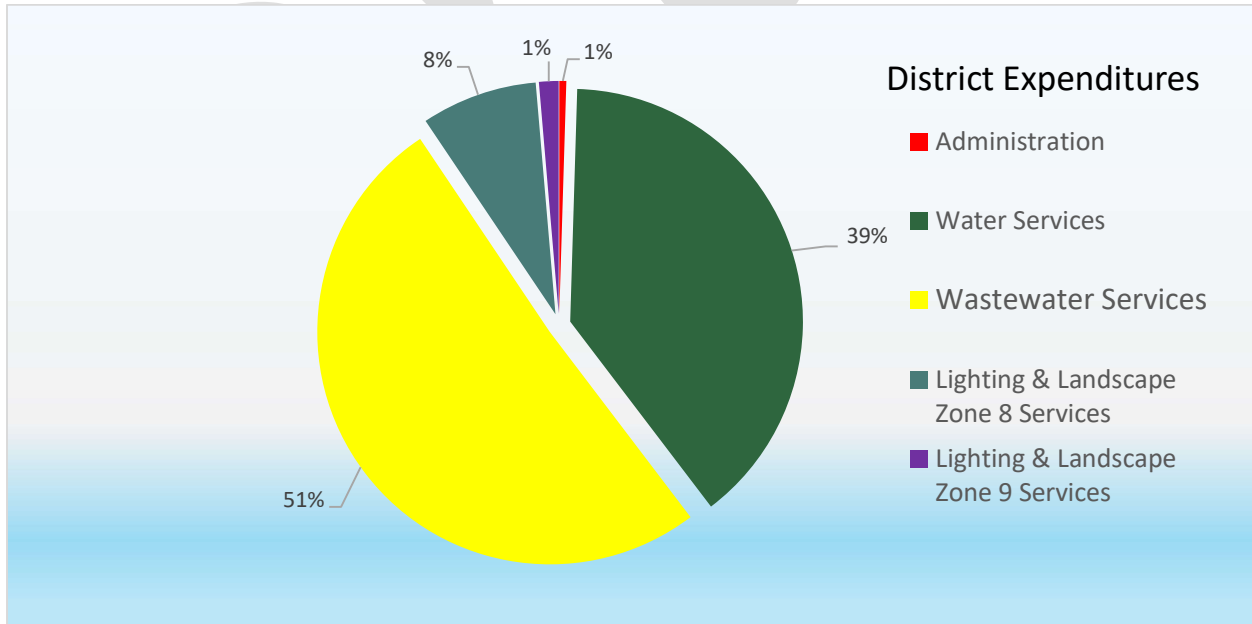
Budget Overview

The Town of Discovery Bay supports the Water Department, Wastewater Department and two Lighting and Landscaping Department Zones 8 & 9. Data is for budget year 2021-2022.

District Revenue



District Expenditures



Special District Administration Services Revenue, Operations & Maintenance, and Capital Improvements

The Special District Administration Fund revenue and expenditures cover all the Contra County Special District transactions for Contra Costa Lighting and Landscaping Zones 35, 57, & 61 which are maintained by the Town of Discovery Bay and reimbursed back to the District from Contra Costa County. These Zones included the following:

- Zone 35 includes the landscaped median islands on Bixler Road at the intersection of Highway 4, and a pedestrian pathway from the Sandy Cove Shopping Center to Newport Drive and two pedestrian bridges along the path.
- Zone 57 includes all landscaped streetscape frontages in and outside of the Centex Development along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.
- Zone 61 includes landscaped streetscape frontages along a major portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a portion of Newport Drive, Preston Drive, and Slifer Drive. Slifer Park is also included in this zone.

Revenue

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
10-31-5150	Landscape Related Payroll Rmb	126,849	0	0	0	0
10-31-5226	Landscape Reimbursable	21,602	35,000	14,827	35,000	35,000
	Total	\$148,450	\$35,000	\$14,827	\$35,000	\$35,000

Expenditures

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
10-41-7000	Salary & Wages	85,748	0	0	0	0
10-41-7005	Payroll Taxes	6,371	0	0	0	0
10-41-7526	Miscellaneous Bank Charges	84	0	0	0	0
10-41-7529	Landscape Related Reimbursable	18,984	35,000	53,089	35,000	35,000
10-41-8000	Operating Transfers Out	211,089	0	0	0	0
10-41-8005	Operating Transfers In	(128,451)	0	0	0	0
	Total	\$193,826	\$35,000	\$53,089	\$35,000	\$35,000

Capital Improvements

There are no capital improvements planned for Zones 35, 57 and 61 in the fiscal year 2021-2022.

Special District Administration Services Notations

Contra Costa County increased the budgets for the Landscaping & Maintenance Zones 35, 57 and 61 by an aggregate of \$3,621 from the 2020/2021 budget. The District is continuing with its review of these zones and the sustainability to financially maintain them.

Separate payroll and vehicle budgets are no longer included the wastewater department. The expenses are paid out and reimbursed to wastewater monthly. Any amounts due from the county at 6/30/2022 will be recorded in Accounts Receivable for the wastewater department.

Draft

Water Services Revenue, Operations & Maintenance, and Capital Improvements

The revenue table below identifies the various sources of revenue that are anticipated during the next fiscal year. The primary source of the water revenue is derived from monthly volume water usage.

Revenue Details

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2021-2022
20-31-5102	SEC Collections Account Charge	1,469,061	1,440,000	795,286	1,569,961	1,598,240
20-31-5145	Meter Installation Fee	335,139	335,218	250,072	335,218	335,218
20-31-5179	Misc-Water Service Fees	22,161	10,000	2,515	10,000	10,000
20-31-5151	Grant	61,716	0	0	0	0
20-31-5226	Water Meter Rental	425	0	375	500	500
20-31-5243	Other	9,978	2,000	50,529	2,000	2,000
20-31-6000	Water Charges	2,863,915	2,775,000	2,080,891	2,816,625	2,901,124
20-31-6030	Connection Fees CIP	3,900	6,000	300	6,000	6,000
20-31-6045	Capacity Fee CIP	189,150	15,000	14,550	15,000	15,000
20-31-6046	Permit Fee	1,950	5,000	150	5,000	5,000
20-31-6047	Inspection Fee	6,240	5,000	480	5,000	5,000
20-31-6086	Meter Charge-Commercial	85,782	69,000	65,536	80,000	80,000
	Total Revenue	5,049,416	4,662,218	3,260,683	4,845,304	4,958,082

Expenditure Details

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2021-2022
20-41-7000	Salary & Wages	372,526	540,000	360,323	608,549	638,977
20-41-7001	Overtime	0	2,000	0	2,000	2,000
20-41-7003	ER Taxes	28,913	0	19,736	60,855	63,898
20-41-7030	Group Insurance	86,658	121,000	70,911	121,000	124,630
20-41-7045	Workers Comp	17,196	25,000	5,105	14,720	15,162
20-41-7060	457 B/401a Plans	0	27,925	21,276	44,800	40,000
20-41-7105	Reimbursement of Insurance	0	0	0	(40,000)	(40,000)
20-41-7150	Temporary Employees	12,846	3,000	0	3,000	3,000
20-41-7165	Board of Directors Compensation	10,304	14,400	7,000	22,500	22,950

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2021-2022
20-41-7180	Training Conferences Travel	1,456	31,000	572	31,000	31,620
20-41-7210	Dues & Subscriptions	59	2,200	0	500	500
20-41-7225	Memberships	7,982	8,000	7,438	8,000	8,000
20-41-7255	TODB Sponsored Events	0	2,400	0	4,000	4,000
20-41-7271	Consulting Services	174,936	192,000	248,743	249,300	205,300
20-41-7272	Water Service Contract	666,143	680,181	511,237	700,000	714,000
20-41-7275	Preventative & Corrective-V	17,223	30,000	4,832	30,000	30,000
20-41-7276	Contract Mailing	33,455	41,000	26,382	41,000	41,000
20-41-7277	Large Replacement-V	17,615	25,000	6,497	25,000	25,000
20-41-7286	Legal - General	54,271	51,700	22,948	59,455	59,455
20-41-7288	Legal - Litigation	2,975	18,800	215	18,800	18,800
20-41-7301	Annual Audit Services	11,761	25,000	189	27,500	27,500
20-41-7316	Election Expense	0	5,000	5,132	0	0
20-41-7317	Advertising	1,892	2,000	216	2,000	2,000
20-41-7318	Public Relations	5,680	6,000	0	6,000	6,000
20-41-7319	Internet Website	0	4,800	1,200	4,800	4,800
20-41-7345	Public Communications and Noti	0	2,400	186	2,400	2,400
20-41-7361	Telephone - general	5,628	5,500	3,126	5,500	5,500
20-41-7362	Telecom - networking	5,537	5,000	4,120	5,600	5,600
20-41-7363	Telephone - cellular	3,119	6,000	2,714	6,000	6,000
20-41-7376	Construction Material Repair	61,790	50,000	103,200	125,000	125,000
20-41-7392	Vehicle & Equipment - Fuel	5,097	6,500	6,624	10,000	10,000
20-41-7393	Vehicle & Equipment Sup & Rep	3,059	4,400	6,658	4,400	4,400
20-41-7404	Water Meter and Registers	81,107	50,000	57,533	70,000	70,000
20-41-7405	General Repairs - Pumps-V	0	30,000	0	30,000	30,000
20-41-7406	General Repairs	239,650	300,000	352,193	450,000	450,000
20-41-7409	Info System - Maintenance	23,409	10,000	15,428	22,000	22,000
20-41-7410	Equipment Maintenance	1,400	3,600	2,017	3,600	3,600
20-41-7411	Software Hosting	28,952	33,000	22,029	35,845	35,845
20-41-7412	Computer Equipment & Supplies	3,445	3,500	236	3,500	3,500
20-41-7413	Miscellaneous Small Tools	4,995	3,000	3,078	4,000	4,000
20-41-7414	Equipment Repair	0	400	378	400	400
20-41-7415	Computer Software	641	4,000	738	4,000	4,000
20-41-7417	Instrument & Controls-V	176	12,500	1,080	12,500	12,500
20-41-7422	Minor Equipment/Furniture	0	2,000	0	2,000	2,000
20-41-7423	Office Furniture	0	0	3,152	5,000	5,000
20-41-7424	Postage	1,053	1,000	567	1,000	1,000
20-41-7425	Office Supplies	12,414	10,000	6,963	10,000	10,000

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2021-2022
20-41-7437	Rent Public Meetings	0	200	0	200	200
20-41-7438	Building Rent	13,200	13,200	0	13,200	13,200
20-41-7439	Equipment Rental/Leasing	372	2,000	791	3,000	3,000
20-41-7440	Facility Maintenance - Landsca	975	1,600	5,760	5,000	5,000
20-41-7441	Building Maintenance	13,296	6,000	9,266	12,000	12,000
20-41-7451	Insurance Liability & Property	46,982	65,775	67,450	84,313	105,391
20-41-7466	Permits & Fees	30,782	45,000	31,894	45,000	45,000
20-41-7469	Personal Protective Equipment	1,236	3,000	1,578	3,000	3,000
20-41-7470	Safety Equipment & Supplies	1,277	1,400	(362)	1,400	1,400
20-41-7481	Utilities/Electrical Cost	500,012	460,000	350,947	567,069	595,423
20-41-7483	Utilities/Waste Cost	6,985	0	13,261	12,000	12,000
20-41-7495	Chemicals	27,354	32,000	25,858	35,000	35,000
20-41-7510	Freight	0	800	0	800	800
20-41-7511	UPS/Courier	0	320	0	320	320
20-41-7526	Miscellaneous Bank Charges	23,837	25,000	17,569	25,000	25,625
20-41-7527	Miscellaneous Services & Suppl	1,821	1,200	859	1,500	1,538
20-41-7532	Miscellaneous	15,720	2,000	0	2,000	2,000
20-41-7533	Bad Debt	35,916	5,000	0	5,000	5,000
20-41-7536	Debt Service/Operating Transfer Out	143,712	260,000	144,224	455,844	746,940
20-41-7545	Revenue Collection	0	2,400	1,787	2,400	2,460
20-41-7547	Payroll Wire Transfer Fee	308	1,040	182	1,040	1,040
20-41-7549	Public Works - Permits	2,548	20,000	0	20,000	20,000
20-41-7550	Property Taxes	200	1,200	643	1,200	1,200
20-41-7587	Developer Deposit Reimbursement	1,439	0	12,323	3,000	3,000
20-41-8000	Operating Transfers In	(53,958)	0	0	0	0
20-41-8005	Operating Transfers Out	149,132	0	0	0	0
	Total	2,990,280	3,361,141	2,597,011	4,156,810	4,501,872

Capital Improvement Details

Account Code	Capital Improvements	Actual FY 2019-2020	Budgeted FY 2020-2021	Actual YTD FY 2020-2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
20-1156	CIP for Water Supply Capacity (Source, Treatment and Storage)		750,000		1,248,000	2,480,000
20-1170	Upgrades and Maintenance for Existing Water Supply Facilities		350,000		755,500	330,000
20-1170	Water Distribution System/Pipeline Replacements		1,440,000		750,000	750,000
20-1170	Additional Capital Improvements - Water Distribution System & Maintenance		25,000			
20-1170	Master Plans		315,000		50,000	
20-1135/20-1120	Water/WW Combined Project Total (trucks, building repairs, equipment)		296,000		372,000	1,064,000
	Total	\$175,435	\$3,176,000	\$343,851	\$3,175,000	\$4,624,000

In fiscal year 2021/2022, the District will begin the Capital Improvement Projects which include:

- the design and site acquisition for Well #8
- begin long-term mainline pipeline replacement program
- Filter repair at Newport & Willow Treatment Plants
- cathodic protection

For a complete listing of capital projects, scheduled year and associated costs please see page 46.

Budgeted Fund Summary

Water Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		7,778,889			5,903,966			7,573,770		
O&M Funds	1,929,219	3,361,141	3,361,141	1,929,219	0	0	1,929,219	0	0	1,929,219
Capital Improvement Funds	3,407,516	1,051,077	3,176,000	1,282,593	4,595,304	3,175,500	2,702,397	4,708,082	4,624,000	2,786,479
Revolving Funds	1,012,154	250,000	0	1,262,154	250,000		1,512,154	250,000	0	1,762,154
Reserve Funds	1,430,000	0	0	1,430,000	0	0	1,430,000	0	0	1,430,000
YE Fund Balance	\$7,778,889	\$12,441,107	\$6,537,141	\$5,903,966	\$10,749,270	\$3,175,500	\$7,573,770	\$12,531,852	\$4,624,000	\$7,907,852

The water revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Water Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of water volume use and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the water infrastructure system, pumps, generator facilities, and vehicles replacements.

Reserve Funds have been established for emergency use for the water utility system. This reserve is 30% of the water operating budget.

As of fiscal year 21/22, the District will need to identify funding opportunities to complete the necessary capital projects. In fiscal year 19/20, the District completed a rate study to properly plan for the costs of these future projects.

Water Utility Rates

WATER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Use (\$/cfd)	Monthly (\$/month)	Use (\$/cfd)	Monthly (\$/month)	Use (\$/cfd)	Monthly (\$/month)	Use (\$/cfd)	Monthly (\$/month)	Use (\$/cfd)
Unmetered Account Charge	\$ 14.67		\$ 14.67		\$ 14.67		\$ 14.67		\$ 14.67	
All Metered	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
<i>Non-Irrigation Account Charge</i>										
5/8" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
3/4" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
1" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
1 1/2" Meter	\$ 40.08	\$ 480.96	\$ 40.78	\$ 489.36	\$ 41.50	\$ 498.00	\$ 42.24	\$ 506.88	\$ 42.98	\$ 515.76
2" Meter	\$ 62.98	\$ 755.76	\$ 63.96	\$ 767.52	\$ 64.94	\$ 779.28	\$ 65.92	\$ 791.04	\$ 66.94	\$ 803.28
3" Meter	\$ 124.56	\$ 1,494.72	\$ 126.10	\$ 1,513.20	\$ 127.64	\$ 1,531.68	\$ 129.20	\$ 1,550.40	\$ 130.80	\$ 1,569.60
4" Meter	\$ 193.84	\$ 2,326.08	\$ 196.00	\$ 2,352.00	\$ 198.20	\$ 2,378.40	\$ 200.40	\$ 2,404.80	\$ 202.64	\$ 2,431.68
6" Meter	\$ 386.30	\$ 4,635.60	\$ 390.22	\$ 4,682.64	\$ 394.18	\$ 4,730.16	\$ 398.18	\$ 4,778.16	\$ 402.22	\$ 4,826.64
<i>Irrigation Account Charge</i>										
5/8" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
3/4" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
1" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
1 1/2" Meter	\$ 37.12	\$ 445.44	\$ 37.38	\$ 448.56	\$ 37.64	\$ 451.68	\$ 37.90	\$ 454.80	\$ 38.18	\$ 458.16
2" Meter	\$ 58.54	\$ 702.48	\$ 58.72	\$ 704.64	\$ 58.90	\$ 706.80	\$ 59.06	\$ 708.72	\$ 59.24	\$ 710.88
3" Meter	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76
4" Meter	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24
6" Meter	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48
Newly Metered Customers :										
Meter Install Fee (10 yr)	\$8.01		\$8.01		\$8.01		\$8.01		\$8.01	
Metered Usage Charge:		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)
		2.266		2.34		2.405		2.479		2.577
<small>DW= Dwelling Unit cfd=100 cubic feet=748 gallons</small>										

SEWER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
Residential/Unmetered										
Single Family (Each DU)	\$ 83.34	\$ 1,000.08	\$ 84.59	\$ 1,015.08	\$ 85.86	\$ 1,030.32	\$ 87.15	\$ 1,045.80	\$ 88.46	\$ 1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00
Non-Residential/Metered		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)		Use (\$/cfd)
Business/Government/Clubs		6.05		6.384		6.737		7.109		7.501
Restaurants/Bars/Dining Facilities		17.337		17.899		18.479		19.078		19.696
Schools		5.462		5.781		6.118		6.475		6.853
Other Domestic Strength Users		6.05		6.384		6.737		7.109		7.501

Wastewater Services Revenue, Operations & Maintenance, and Capital Improvements

The revenue table below identifies the various sources of revenue that can be anticipated during the next fiscal year. The primary source of the Wastewater revenue is derived from Property Tax charges for the collection, conveyance, treatment, and discharge of treated effluent.

Revenue

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
21-31-5101	SEC Collections Wastewater	5,876,245	5,965,127	3,076,602	6,037,153	6,130,027
21-31-5177	Reimbursements	1,142	6,300	0	6,300	6,300
21-31-5179	Misc	24,396	0	2,233	0	0
21-31-5243	Other	149,716	1,000	50,793	10,000	10,000
21-31-6015	Sewer Charges	115,397	157,000	76,685	157,000	157,000
21-31-6030	Connection Fees CIP	3,900	10,000	300	10,000	10,000
21-31-6045	Capacity Fee CIP	254,619	65,000	36,090	65,000	65,000
21-31-6046	Permit Fee	0	5,000	0	5,000	5,000
21-31-6047	Inspection Fee	6,240	5,000	480	5,000	5,000
21-31-6086	CO ZONES VEHICLE REIMBURSABLE	0	81,000	74,074	0	0
21-31-6087	CO ZONES PAYROLL REIMBURSABLE	0	162,000	148,977	0	0
	Total	6,431,655	6,457,427	3,466,234	6,295,453	6,388,327

Expenditures

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
21-41-7000	Salary & Wages	448,269	610,000	357,241	677,607	711,488
21-41-7001	Overtime	0	2,000	0	2,000	2,000
21-41-7003	ER Taxes	33,948	0	31,385	67,761	71,149
21-41-7030	Group Insurance	129,988	180,000	108,939	180,000	180,000
21-41-7045	Workers Comp	25,794	33,000	7,658	22,080	25,392
21-41-7060	457 B/401a Plans	0	14,125	31,212	67,200	60,000
21-41-7105	Reimbursement of Insurance	0	0	(44,901)	(50,000)	(50,000)
21-41-7150	Temporary Employees	19,269	5,000	0	5,000	5,000
21-41-7165	Board of Directors Compensation	15,456	22,000	10,480	22,500	22,950
21-41-7180	Training Conferences Travel	1,836	30,000	870	30,000	30,000

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
21-41-7210	Dues & Subscriptions	20	2,600	0	2,600	2,600
21-41-7225	Memberships	6,352	12,000	7,734	12,000	12,000
21-41-7255	TODB Sponsored Events	0	3,600	0	6,000	6,000
21-41-7270	Environmental Studies	0	0	4,791	0	0
21-41-7271	Consulting Services	448,160	180,000	96,185	234,000	153,000
21-41-7272	Wastewater Service Contract	999,214	1,020,271	766,856	1,044,000	1,064,880
21-41-7275	Preventative & Corrective-V	62,798	70,000	15,530	70,000	70,000
21-41-7277	Large Replacement -V	67,533	110,000	8,273	110,000	110,000
21-41-7286	Legal - General	61,084	106,000	28,800	121,900	121,900
21-41-7288	Legal - Litigation	5,194	25,000	323	25,000	25,000
21-41-7301	Annual Audit Services	17,581	30,000	284	33,000	33,000
21-41-7316	Election Expense	0	10,000	7,697	0	0
21-41-7317	Advertising	2,676	3,000	267	3,000	3,000
21-41-7345	Public Communications and Noti	0	3,600	0	3,600	3,600
21-41-7361	Telephone - general	13,248	15,000	6,514	15,000	15,000
21-41-7362	Telecom - networking	10,809	15,000	7,990	15,000	15,000
21-41-7363	Telephone - cellular	3,336	6,000	2,376	6,000	6,000
21-41-7376	Road/Construction Materials	0	3,000	0	3,000	3,000
21-41-7392	Vehicle & Equipment - Fuel	1,574	6,000	683	6,000	6,000
21-41-7393	Vehicle & Equipment Sup & Rep	6,806	30,000	8,290	30,000	30,000
21-41-7405	General Repairs - Pumps-V	60,736	30,000	0	30,000	30,000
21-41-7406	General Repairs	20,674	100,000	(18,279)	150,000	150,000
21-41-7409	Info System - Maintenance	34,863	15,000	23,142	33,000	33,000
21-41-7410	Equipment Maintenance	3,500	5,400	1,850	5,400	5,400
21-41-7411	Software Hosting	13,070	15,000	10,170	17,400	17,400
21-41-7412	Computer Equipment & Supplies	5,089	6,000	355	6,000	6,000
21-41-7413	Miscellaneous Small Tools	299	3,000	297	3,000	3,000
21-41-7414	Equipment Repair	0	600	0	600	600
21-41-7415	Computer Software	1,075	1,500	592	1,500	1,500
21-41-7416	UV Parts	16,450	50,000	11,050	50,000	50,000
21-41-7417	Instrument & Controls-V	20,220	47,000	13,097	47,000	47,000
21-41-7424	Postage	1,060	1,500	734	1,500	1,500
21-41-7425	Office Supplies	7,936	10,000	5,137	10,000	10,000
21-41-7438	Building Rent	19,800	19,800	0	19,800	19,800
21-41-7439	Equipment Rental/Leasing	544	3,000	564	4,000	4,000
21-41-7440	Facility Maintenance - Landsca	2,658	2,400	275	2,400	2,400
21-41-7441	Building Maintenance	12,349	12,000	1,824	12,000	12,000

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
21-41-7451	Insurance Liability & Property	70,473	98,662	101,174	126,468	158,084
21-41-7466	Permits & Fees	55,970	55,000	36,972	55,000	55,000
21-41-7468	NPDES Permits & Fines	35,182	70,000	0	70,000	70,000
21-41-7469	Personal Protective Equipment	525	1,020	0	1,000	1,000
21-41-7470	Safety Equipment & Supplies	803	3,000	(366)	3,000	3,000
21-41-7481	Utilities/Electrical Cost	495,418	575,000	352,913	557,007	584,857
21-41-7483	Utilities/Waste Cost	1,025	2,000	986	2,000	2,000
21-41-7495	Chemicals-Veolia	50,633	33,000	17,743	33,000	33,000
21-41-7510	Freight	0	1,000	0	1,000	1,000
21-41-7526	Miscellaneous Bank Charges	118	1,000	10	1,000	1,000
21-41-7527	Miscellaneous Services & Suppl	2,321	4,500	927	4,500	4,500
21-41-7533	Bad Debt	(230)	5,000	0	5,000	5,000
21-41-7534	Special Expense	1,523	3,000	1,295	2,000	2,000
21-41-7536	Debt Service/Operating Transfer Out	1,208,266	1,102,000	1,207,013	1,342,687	1,704,591
21-41-7545	Revenue Collection	0	6,500	3,627	7,000	7,000
21-41-7547	Payroll Wire Transfer Fee	462	1,560	274	1,500	1,500
21-41-7549	Public Works - Permits	3,292	3,500	0	3,500	3,500
21-41-7550	Property Taxes	11,923	17,000	11,501	18,000	18,000
21-41-7587	Developer Deposit Reimbursement	6,150	0	3,960	10,000	10,000
21-41-7588	CC County Accrued Sales Tax	0	0	0	0	0
21-41-8000	Operating Transfers In	(1,063,888)	0	0	0	0
21-41-8005	Operating Transfers Out	223,699	0	0	0	0
	Total	3,730,638	4,868,539	3,256,348	5,401,510	5,796,591

Capital Improvements

Account Code	Capital Improvements	Actual FY 2019-2020	Budgeted FY 2020-2021	Actual YTD FY 2020-2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
	Annual Wastewater Lift Station Improvements		150,000		200,000	-
	Clarifier Rehabilitation-Wastewater System		5,000		-	
	Wastewater Treatment Plant 1 Refurbishment		178,112		-	
	Additional Capital Improvements - Wastewater System & Maintenance		110,000		80,000	132,000
	Denitrification Project		427,168		7,400,000	7,400,000
	Wastewater Equipment and vehicle replacements(Vac Truck/V Truck Pumpstations/Solar Dryer Panels)		-		930,000	-
	Master Plans		-		100,000	-
	Water/WW Combined Project Total (trucks, building repairs, equipment)		444,000		558,000	1,596,000
	Total	\$190,731	\$1,314,280	\$697,269	\$9,268,000	\$9,128,000

In fiscal year 2021/2022, the District will begin the Capital Improvement Projects which include multiple wastewater treatment plant modifications such as:

- Denitrification Completion
- Lift Station upgrades
- New Vac Truck
- Solar dryer panel replacements at Plant 2

District Staff and the Board of Directors will continue to discuss and plan to fund the Denitrification in fiscal year 2021/2022. For a complete listing of capital projects and associated costs please see page 46.

Budgeted Fund Summary

Wastewater Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		14,994,347			15,378,214			7,004,158		
O&M Funds	7,788,126	4,759,280	4,759,280	7,788,126	4,868,539	5,401,510	7,255,155	5,605,322	7,501,183	5,359,295
Capital Improvement Funds	3,048,195	1,423,147	1,314,280	3,157,062	1,151,914	9,268,000	(4,959,024)	508,005	9,128,000	(13,579,019)
Revolving Funds	2,357,426	275,000	0	2,632,426	275,000		2,907,426	275,000	0	3,182,426
Reserve Funds	1,800,600	0	0	1,800,600	0	0	1,800,600	0	0	1,800,600
YE Fund Balance	\$14,994,347	\$21,451,774	\$6,073,560	\$15,378,214	\$21,673,667	\$14,669,510	\$7,004,158	\$13,392,484	\$16,629,183	(\$3,236,699)

The wastewater revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Wastewater Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of rate payers and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the wastewater infrastructure system, pumps, generators facilities, and vehicles replacements.

Reserve Funds have been established for emergency use for the wastewater system. This reserve is 30% of the water operating budget.

As of fiscal year 21/22, the District will need to identify funding opportunities to complete the necessary capital projects. In fiscal year 19/20, the District completed a rate study to properly plan for the costs of these future projects.

Wastewater Utility Rates

SEWER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
Residential/Unmetered										
Single Family (Each DU)	\$ 83.34	\$ 1,000.08	\$ 84.59	\$ 1,015.08	\$ 85.86	\$ 1,030.32	\$ 87.15	\$ 1,045.80	\$ 88.46	\$ 1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00
Non-Residential/Metered										
	Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)	
Business/Government/Clubs	6.05		6.384		6.737		7.109		7.501	
Restaurants/Bars/Dining Facilities	17.337		17.899		18.479		19.078		19.696	
Schools	5.462		5.781		6.118		6.475		6.853	
Other Domestic Strength Users	6.05		6.384		6.737		71.09		7.501	

DW= Dwelling Unit

Draft

Lighting & Landscaping, Community Center Zone #8 Services Revenue, Operations & Maintenance, and Capital Improvements

The Lighting and Landscaping Zone #8 (Zone 8) receives its revenues from property taxes (appropriations limit set by the California Department of Finance); and from cost recovery fees and charges derived from the recreational classes, facility rentals, donations, novelty/beverage/food sales and community center events.

Revenue

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
40-31-5106	Current Secured Property Tax	703,402	684,000	378,747	690,840	704,657
40-31-5148	Advertising Revenue	980	0	300	500	510
40-31-5149	Community Center Program Fees	26,628	40,000	0	30,000	30,600
40-31-5150	Community Center Events	484	3,000	0	1,500	1,530
40-31-5195	Interest Income	32,819	26,255	26,849	0	0
40-31-5226	CCC Vehicle Reimbursement	67,787	14,200	0	75,000	76,500
40-31-5243	Other	119	6,000	6,000	6,000	6,000
40-31-6000	Recreation Revenue	3,390	0	8,181	2,500	2,550
40-31-6050	Gifts & Contributions	3,661	0	30,000	4,000	4,080
40-31-6695	Rentals	38,489	38,000	0	38,000	38,760
40-31-6996	Community Center Apparel	115	300	0	50	50
40-31-6997	Community Center Food	0	100	0	50	50
40-31-6998	Community Center Beverage	232	500	0	100	100
40-31-6999	Community Center Pool Fee	0	1,000	0	6,000	6,120
	Total	877,706	819,355	450,077	854,540	871,507

Expenditures

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
40-41-7000	Salary & Wages	152,100	175,000	136,594	130,000	136,500
40-41-7003	ER Taxes	12,161	0	0	13,009	13,269
40-41-7105	Reimbursement of Insurance	0	0	0	13,009	13,269
40-41-7150	Temporary Employees	2,552	0	4,125	0	0
40-41-7180	Training Conferences Travel	624	1,500	28	2,000	2,040
40-41-7225	Memberships	0	525	208	600	612

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
40-41-7286	Legal - General	1,235	1,000	65	1,000	1,020
40-41-7301	Annual Audit Services	2,200	2,200	0	2,200	2,244
40-41-7317	Advertising	667	50	70	50	51
40-41-7361	Telephone - general	0	1,125	0	600	612
40-41-7362	Telecom - networking	1,718	900	924	0	0
40-41-7363	Telephone - cellular	1,472	2,000	1,223	2,000	2,040
40-41-7376	Road/Construction Materials	0	500	0	500	510
40-41-7392	Vehicle & Equipment - Fuel	7,253	6,500	6,407	10,000	10,200
40-41-7393	Vehicle & Equipment Sup & Rep	4,900	3,500	3,213	3,500	3,570
40-41-7409	Info System - Maintenance	266	800	0	800	816
40-41-7410	Equipment Maintenance & Repair	2,668	500	2,702	4,000	4,080
40-41-7411	Software Hosting	0	0	393	600	612
40-41-7412	Computer Equipment & Supplies	278	150	0	150	153
40-41-7413	Miscellaneous Small Tools	716	1,000	2,048	2,000	2,040
40-41-7414	Equipment Repair	1,101	1,000	737	0	0
40-41-7421	Cleaning Supplies	131	500	59	500	510
40-41-7424	Postage	0	150	0	150	153
40-41-7425	Office Supplies	1,460	1,000	590	1,000	1,020
40-41-7438	Building Rent	7,800	9,000	0	0	0
40-41-7439	Equipment Rental/Leasing	736	1,500	1,123	2,460	2,509
40-41-7440	Facility Maintenance - Landsca	19,688	30,000	93,270	45,000	35,700
40-41-7441	Building Maintenance	8,009	10,000	1,007	6,500	6,630
40-41-7451	Insurance Liability & Property	4,311	2,611	1,680	2,100	2,142
40-41-7466	Permits & Fees	0	0	50	100	102
40-41-7469	Personal Protective Equipment	2,631	3,000	1,924	3,000	3,060
40-41-7481	Utilities/Electrical Cost	82,763	92,000	58,596	92,000	93,840
40-41-7482	Utilities/Water Cost	49,542	50,000	36,252	50,000	51,000
40-41-7483	Utilities/Waste Cost	9,930	5,000	4,952	5,000	5,100
40-41-7527	Miscellaneous Services & Suppl	209	2,000	187	500	510
40-41-7544	Reimbursement for County Admin	0	500	0	500	510
40-41-7545	Revenue Collection	5,207	5,500	5,515	5,500	5,610
40-41-7549	Public Works - Permits	0	500	0	500	500
40-41-7550	Property Taxes	1,463	3,000	911	2,000	2,040
40-41-7551	CCC DB Sign Replacement	979	2,000	244	2,000	2,040
40-41-8000	Salary & Wages	158,194	204,394	95,803	137,792	144,682
40-41-8002	Part-Time & Seasonal Staff	0	0	0	93,137	95,000
40-41-8003	ER Taxes	13,016	0	0	23,093	24,248

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
40-41-8075	Reimbursement of Wages	0	0	0	13,779	14,055
40-41-8150	Temporary Employees	1,465	0	232	0	0
40-41-8180	Training Conferences Travel	301	1,000	354	1,000	1,020
40-41-8225	Memberships	1,058	500	912	1,000	1,020
40-41-8255	Donation Expenditures	7,422	6,000	0	29,000	6,000
40-41-8256	Events	463	1,500	0	1,500	1,530
40-41-8286	Legal - General	10,311	10,000	1,697	3,500	3,570
40-41-8301	Annual Audit Services	1,000	1,000	0	1,000	1,020
40-41-8317	Advertising	14,214	15,000	9,076	5,250	5,355
40-41-8361	Telephone - general	4,243	4,000	1,669	3,560	3,631
40-41-8362	Telecom - networking	2,508	2,500	2,155	3,000	3,060
40-41-8363	Telephone - cellular	595	1,000	442	720	734
40-41-8406	General Repairs	77,587	5,000	0	2,000	2,040
40-41-8408	Special Equipment	313	100	0	0	0
40-41-8409	Info System - Maintenance	3,266	2,000	0	2,000	2,040
40-41-8410	Equipment Maintenance	0	800	140	800	816
40-41-8411	Software Hosting	4,921	5,000	3,254	5,000	5,100
40-41-8412	Computer Equipment & Supplies	125	500	0	500	510
40-41-8413	Miscellaneous Small Tools	0	500	0	500	510
40-41-8415	Computer Software	0	0	904	1,000	1,020
40-41-8424	Postage	3,173	3,500	2,136	250	255
40-41-8425	Office Supplies	3,629	4,000	2,077	4,000	4,080
40-41-8440	Facility Maintenance - Landsca	1,870	12,000	4,710	12,000	12,240
40-41-8441	Building Maintenance	7,199	13,000	4,657	8,000	8,160
40-41-8442	Pool Maintenance	0	2,500	816	3,000	3,060
40-41-8451	Insurance Liability & Property	3,600	10,439	0	4,500	4,590
40-41-8466	Permits & Fees	4,697	2,000	4,387	2,000	2,040
40-41-8469	Personal Protective Equipment	289	600	0	600	612
40-41-8470	Safety Equipment & Supplies	492	1,000	0	1,000	1,020
40-41-8481	Utilities/Electrical Cost	8,029	13,000	3,742	28,000	28,560
40-41-8482	Utilities/Water Cost	12,984	14,000	7,945	14,000	14,280
40-41-8483	Utilities/Waste Cost	3,090	6,000	2,405	6,000	6,120
40-41-8495	Chemicals	0	1,000	0	10,000	10,200
40-41-8526	Miscellaneous Bank Charges	2,306	2,500	1,166	3,500	3,570
40-41-8527	Miscellaneous Services & Suppl	335	500	0	500	510
40-41-8536	Operating Transfer Out	425,797	0	0	0	0
40-41-8537	Operating Transfer In	(450,226)	0	0	0	0

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
40-41-8541	Food Exp	0	100	0	100	102
40-41-8542	Beverage Exp	0	100	0	500	510
40-41-8543	Program Fees	20,239	30,000	428	22,500	22,950
40-41-8550	Property Taxes	470	500	470	500	510
	Total	\$749,737	\$800,844	\$517,317	\$854,909	\$846,944

Capital Improvements

Account Code	Capital Improvements	Actual FY 2019-2020	Budgeted FY 2020-2021	Actual YTD FY 2020-2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
	Landscaping/Streetscapes		85,000	-	-	-
	Parks		495,000	182,539	151,000	-
	Building/Equipment			2,000		
	Total	\$66,177	\$580,000	\$184,539	\$151,000	\$-

Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and manages the Community Center park grounds. In fiscal year 21/22 plans are underway to complete:

- Resurface tennis courts 1, 2 & 3
- Complete Cornell Park upgrades funded by Prop 68 'Per Capita' Grant
- Replace pool lawn area with artificial turf

For a complete listing of capital projects and associated costs please see page 46.

Budgeted Fund Summary

Zone 8 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		2,286,470			1,830,375			1,733,071		
O&M Funds	1,449,696	885,450	885,450	1,449,696	800,844	800,844	1,449,696	889,915	889,915	1,449,696
Capital Improvement Funds	331,774	(101,095)	390,000	(159,321)	18,696	151,000	(291,625)	(53,408)	-	(345,034)
Revolving Funds	105,000	35,000	-	140,000	35,000	-	175,000	35,000	-	210,000
Reserve Funds	400,000	-	-	400,000	-	-	400,000	-	-	400,000
YE Fund Balance	2,286,470	3,105,825	1,275,450	1,830,375	2,684,915	951,844	1,733,071	2,604,578	889,915	1,714,663

The Zone 8 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 8 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are Zone 8 revenues and expenses needed for capital improvements of the landscaping and parks including the Community Center. These funds are generally budgeted revenues comprised of property taxes; and from cost recovery fees and charges derived from the recreational classes, facility rentals, donations, novelty/beverage/food sales and community center events.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Lighting and Landscape Zone 8 Department. This reserve is 50% of the Zone 8 operating budget.

Lighting & Landscaping Zone #9 Services Revenue, Operations & Maintenance, and Capital Improvements

The Lighting and Landscaping Zone #9 (Zone 9) receives its revenues from an Assessment. Annually an engineering report is completed by Herwit Engineering. The District uses this engineering report to calculate the operating revenue needed to maintain and operate the Lighting and Landscaping Zone 9.

Revenue

Account Code	Revenue	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
41-31-5120	Assessment Income	145,637	146,391	73,271	149,000	151,980
41-31-5226	CCC Vehicle Reimbursement	16,947	13,000	0	13,000	13,000
	Total Revenue	\$162,583	\$159,391	\$73,271	\$162,000	\$164,980

Expenditures

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
41-41-7000	Salary & Wages	31,751	42,000	28,275	50,000	52,500
41-41-7003	ER Taxes	2,486	0	0	4,678	4,912
41-41-7105	Reimbursement of Insurance	0	0	0	4,678	4,912
41-41-7180	Training Conferences Travel	1,264	1,000	12	1,000	1,000
41-41-7210	Dues & Subscriptions	20	200	0	50	50
41-41-7225	Memberships	0	400	0	400	400
41-41-7271	Consulting Services	2,075	3,900	0	2,000	3,900
41-41-7286	Legal - General	1,800	1,000	0	1,000	1,000
41-41-7301	Annual Audit Services	2,000	2,000	0	2,000	2,000
41-41-7317	Advertising	804	0	70	100	100
41-41-7361	Telephone - general	142	1,000	173	500	500
41-41-7362	Telecom - networking	166	700	0	700	700
41-41-7363	Telephone - cellular	1,418	1,200	1,200	1,200	1,200
41-41-7376	Road/Construction Materials	0	200	0	200	200
41-41-7392	Vehicle & Equipment - Fuel	5,080	5,000	2,832	5,000	5,000
41-41-7393	Vehicle & Equipment Sup & Rep	1,979	2,000	595	2,000	2,000
41-41-7406	General Repairs	0	100	0	100	100
41-41-7409	Info System - Maintenance	247	1,000	0	1,000	1,000
41-41-7410	Equipment Maintenance & Repair	1,305	1,500	984	1,500	1,500
41-41-7412	Computer Equipment & Supplies	278	750	0	750	750

Account Code	Expenditures	Actuals FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021 thru 3/31/2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
41-41-7413	Miscellaneous Small Tools	1,026	2,500	1,368	2,500	2,500
41-41-7414	Equipment Repair	2,294	1,250	1,179	1,250	1,250
41-41-7421	Cleaning Supplies	29	500	50	500	500
41-41-7422	Minor Equipment/Furniture	0	500	0	500	500
41-41-7424	Postage	0	50	0	50	50
41-41-7425	Office Supplies	267	500	29	500	500
41-41-7438	Building Rent	0	9,000	6,500	0	0
41-41-7439	Equipment Rental/Leasing	144	1,000	567	1,000	1,000
41-41-7440	Facility Maintenance - Landscap	8,408	17,000	18,607	21,000	21,000
41-41-7441	Building Maintenance	3,669	4,000	0	1,000	4,000
41-41-7451	Insurance Liability & Property	2,880	1,680	0	2,000	2,000
41-41-7466	Permits & Fees	1,700	0	3,247	500	500
41-41-7469	Personal Protective Equipment	2,880	3,000	1,539	3,000	3,000
41-41-7481	Utilities/Electrical Cost	1,130	1,350	764	1,350	1,350
41-41-7482	Utilities/Water Cost	20,760	25,000	11,706	25,500	26,000
41-41-7483	Utilities/Waste Cost	3,599	3,000	0	3,000	3,000
41-41-7527	Miscellaneous Services & Suppl	320	500	122	1,000	500
41-41-7536	Operating Transfer Out	60,694	0	0	0	0
41-41-7537	Operating Transfer In	(58,574)	0	0	0	0
41-41-7545	Revenue Collection	0	600	423	600	600
	Total	\$107,793	\$136,880	\$82,077	\$144,106	\$151,974

Capital Improvements

Account Code	Capital Improvements	Actual FY 2019-2020	Budgeted FY 2020-2021	Actuals to Date FY 2020-2021	Budgeted FY 2021-2022	Budgeted FY 2022-2023
	Landscaping/Streetscapes	0	0	0	0	25,000
	Parks	0	173,000	0	0	0
	Building/Equipment	1,565	0	0	0	0
	Total	\$1,565	\$173,000	\$160,000	\$0	\$25,000

Lighting and Landscaping Zone 9 is the Ravenswood area of Discovery Bay. There are no capital improvement plans for FY21/22.

Budgeted Fund Summary

Zone 9 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		353,334			199,975			359,366		
O&M Funds	60,334	136,880	136,880	60,334	-	-	60,334	-	-	60,334
Capital Improvement Funds	173,000	(359)	173,000	(359)	139,391		139,032	142,319	25,000	256,351
Revolving Funds	45,000	20,000	-	65,000	20,000		85,000	20,000	-	105,000
Reserve Funds	75,000	-	-	75,000	-	-	75,000	-	-	75,000
YE Fund Balance	353,334	509,855	309,880	199,975	359,366	-	359,366	521,685	25,000	496,685

The Zone 9 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 9 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are Zone 9 revenues and expenses needed for capital improvements of the landscaping and parks. These funds are generally budgeted revenues comprised of the Engineering Report Assessment.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Zone 9 Lighting & Landscape Department. This reserve is 50% of the Zone 9 operating budget.

Lighting & Landscaping Zone #9 Engineer's Report

As part of the annual assessment process for the Ravenswood Improvement District (Zone 9), the Town of Discovery Bay Board of Directors adopt a Resolution annually, which directs HERWIT Engineering to prepare the assessment report. HERWIT provides the Draft of the Final Assessment Engineer's Report to District Staff. In that report, HERWIT determines assessed costs per parcel based on the operating budget.

HERWIT Engineering lists all factors leading to any increased assessment as well as the funds needed to maintain the reserve amount and cover the increased cost of operations.

The Annual Assessment can be viewed on the Districts website at <http://www.todb.ca.gov/>.

Draft

Capital Projects

The Capital Improvement Projects for Fiscal Year 2021/2022 are valued at \$12.6M. The budgeted projects include funding necessary to properly service, maintain and support the essential functions of District operations; continued rehabilitation of the wastewater lift stations as well as Water and Wastewater pipeline maintenance and replacements, Lighting & Landscaping Projects, and equipment purchases.

Wastewater Capital Improvements and Structures & Replacements

For FY 2021/2022 the Wastewater CIP and Structures & Replacements include the state-mandated Denitrification Project, design was completed FY20/21, currently the FY21/22 CIP for this project is estimated at \$7.4M to begin construction, the total construction budget will be finalized in the near future. \$600K is budgeted for the purchase of a new Vac Truck, other misc other capital purchases and CIP items such as lift station improvements, solar dryer panel replacements and a Recycle Water Master Plan are budgeted as well.

Water Capital Improvements and Structures & Replacements

For FY 2021/2022 The Water CIP and Structures & Replacements includes four (4) projects at a total combined cost of \$2.7M. The CIP projects include Water Supply Capacity (source, treatment & storage) and Upgrades & Maintenance of the Existing Water Supply Facilities, Water Distribution System Upgrades and Replacements, as well as Infrastructure Replacements as required.

Building and Improvements Capital

In fiscal year 2021/2022, the District plans to improve upon its physical security systems at our Water & Wastewater plant facilities along with an upgrade to its Cyber Security and Information Technology platforms. The District plans to begin the process of relocating its offices away from Treatment Plant on Willow Lake Road.

Revolving funds for Infrastructure Replacements and Maintenance

In fiscal year 2021/2022, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water.

Lighting & Landscaping Zone #8, Community Center & Zone #9 Capital

Zone #8 Community Center Pool project will be completed in June 2021, for FY21/22 the pool lawn will be replaced with artificial turf. In FY 2021/2022 the TODB CSD is using the Prop 68 "Per Capita" Grant to upgrade facilities at Cornell Park. Zone #9 Ravenswood Park Play Structure will be completed in May 2021. Zone #9 does not have any capital projects for FY 2020/2021.

Capital Project Listing

Project #	Project Name	FY 21/22 Year (1)	FY 22/23 Year (2)	FY 23/24 Year (3)	FY 24/25 Year (4)	FY 25/26 Year (5)
Water						
CIP for Water Supply Capacity (Source, Treatment and Storage)						
6001	Well 8 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction for 1,800 gpm well (STAND ALONE WELL PROJECT) Entire Project, including engineering, studies, monitoring well	1,248,000	2,400,000	912,000		
	Well 9 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction					1,310,000
	Abandon and Destroy Well 5A and Site Decommissioning		80,000			120,000
Upgrades and Maintenance for Existing Water Supply Facilities						
6003	Well Rehab every 3-4 years (Wells 2, 4A, 6)			465,000		
6007	Filter Repair (Newport & Willow)	660,000	330,000			
6008	Stabilization Soils	12,500				256,000
6017	Upgrade Hypo Tanks	83,000				
Water - Replacements						
6010	Mainline CIP Program Long-Term (budget to replace/upgrade 46 Miles total for DB) REPLACE 18 MILES OF ORIGINAL AC PIPE	500,000	750,000	1,000,000	1,500,000	2,000,000
6011	Cathodic Protection	250,000				
Master Plans						
6020	America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans	50,000				

Capital Project Listing (Continued)

Project #	Project Name	FY 21/22 Year (1)	FY 22/23 Year (2)	FY 23/24 Year (3)	FY 24/25 Year (4)	FY 25/26 Year (5)
Wastewater						
7001	Annual Wastewater Lift Station Improvements	200,000				
7018	Denitrification Project	7,400,000	7,400,000		-	-
7019	Mainline Piping Replacement - 235 ft of pipe replacement Lakeview Business Plaza from Cherry Hills			250,000		
7006	RAS & WAS Pumping System		132,000			
7022	V Truck Pumpstation Lagoons	100,000				
7014	Emergency Storage Drain to Pump Sta. W				75,000	
7015	Solids Handling Improvements				180,000	
7016	WAS Pumps and Check Valves Replacement				107,000	
7017	Collection System Pump Stations			180,000		
7023	O&M Manual Update			100,000		
7021	Recycle Water Master Plan	100,000				
7024	Vac Truck Replacement	600,000				
7025	Solar Dryer Panel Replacement Program	230,000				260,000
7026	Mole Replacement Program	80,000		83,000		
Relocate District Office						
8002	Move District Main Office Building to new site due to Willow Lake Storage Tank	400,000	2,600,000			
8003	Vehicle & Equipment Purchases - Truck		60,000			
8004	District Security Phase 3	380,000				
8005	Cyber Security/Information Technology - system and hardware upgrades	150,000		100,000		
Zone 8						
Landscaping						
4001	Medians landscape replacement-DB BLVD Median landscape replacement	40,000				
Community Center						
	Tennis Courts – Resurface Courts 1,2&3	30,000				
	Community Center Pool lawn replacement with artificial turf	81,000				

Capital Project Listing (Continued)

Project #	Project Name	FY 21/22 Year (1)	FY 22/23 Year (2)	FY 23/24 Year (3)	FY 24/25 Year (4)	FY 25/26 Year (5)
Zone 9						
5002	Landscaping					
	Wilde enhancements		25,000			
	Total Capital Budget	12,594,500	13,777,000	3,090,000	1,862,000	3,946,000

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Public Financing Authority

A Public Financing Authority or (PFA) is a tax-exempt bond issuing authority that was created by local governments, for local governments, with the goal of increasing and streamlining economic development projects. PFA was established to simplify the issuance of conduit bonds.

The Town of Discovery Bay, prior to issuing Revenue Bonds that will be necessary to finance large capital projects, must first become a member of a financing authority. While there are a number of financing authorities throughout the state which the District could join and become a member, it is also not uncommon for two agencies to form their own Joint Powers Authority (JPA) to facilitate the establishment of a financing authority.

In 2012 District staff met with the staff of the Byron Bethany Irrigation District (BBID) and both parties along with their Board of Directors decided that the two agencies create a JPA to establish a financing authority. As a result, two separate JPA's were formed – one for the benefit of Discovery Bay and one for the benefit of the BBID. This provides both agencies the ability to utilize the JPA as a financing authority as they deem appropriate. Each JPA is solely responsible for their Authority.

The JPA's mutually benefit both the Town as well as the BBID in that either district could utilize the financing powers of their respective JPA to issue Municipal Bonds as future needs arise.

The formation of the JPA's requires two separate legal public entities to facilitate the creation of a new legal entity in accordance with Article 1 of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California. It is a five-member board governs the Town of Discovery Bay JPA, comprised of the Board of Directors for the Town and a five-member board governs the BBID JPA, comprised of the Board of Directors for the BBID (the "Governing Board(s)").

At the time of the formation, there were minimal cost implications to the Town of Discovery. The costs were related to staff time spent on administrative tasks associated with meetings of the JPA. In the future, there would be significant interest cost savings for financings associated with the JPA.

Debt Service

The 2012 Municipal bonds were issued for \$14,100,000. The projects under this bond are listed below:

** to date all monies have been expended.*

2012 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Planning & Construction of Well #7	2012	\$1,500,000.00
Wastewater Project Improvements		\$250,000.00
UV Bank 4 Installation	2012	\$500,000.00
Lift Station F Rehabilitation	2012	\$1,050,000.00
Influent Pump station	2012	\$400,000.00
Re-Activate Pump Station W	2012	\$250,000.00
Emergency Storage Facilities	2012	\$6,050,000.00
Splitter Box, Ox Ditch, Clarifier, RAS Pumps at Plant 2, Standby Aerators	2012	\$3,800,000.00
New Solar Dryer and Belt Presses	2012	\$300,000.00
Contingency	2012	
Total		*\$14,100,000.00

In 2017 the District issued its second Municipal bond for \$8,825,000. The projects under this bond are listed below: ** investors paid a premium for these bonds, variance between \$8.825M and \$8.900M.*

2017 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Water Meter Completion Project	2017	\$1,500,000.00
Wastewater Project Improvements		
Filtration Project	2017	\$7,400,000.00
Total		*\$8,900,000.00

Debt Service Payments

Debt Service Payments	Bond	Date	Amount Paid
Deutsche Bank	2012	Fiscal Year 2013	\$393,450.86
US Bank	2012	Fiscal Years 2014 to 2020	\$5,771,848.50
US Bank	2012	Fiscal Year 2021	\$823,162.51
Total 2012 Bond			\$6,988,461.87
US Bank	2017	Fiscal Years 2018 to 2020	\$1,052,109.11
US Bank	2017	Fiscal Year 2021	\$526,565.76
Total 2017 Bond			\$1,578,674.87
Grand Total			\$8,567,136.74

Future Debit Service Payments	Bond	Date	Annual Amount
US Bank	2012	Fiscal Year 2021-2022	\$831,562.50
US Bank	2017	Fiscal Year 2021-2022	\$523,868.76

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District Awards

The Town has earned the following awards and recognition:

- District of Distinction
- District Transparency Certificate of Excellence
- Special District Governance Platinum-Level through *Special District Leadership Foundation (SDLF)*.

The Board of Directors and the General Manager of the Town of Discovery Bay have each achieved individual recognition in SDLF Special District Governance

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Supplemental Information

Glossary

ADOPTED OPERATING BUDGET: The official budget as approved by the Board of Directors at the start of each fiscal year.

APPROPRIATION: A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

BENEFITS: These include retirement/pension, health, life and disability insurance, worker's compensation, vacation, administrative, medical, and special leave of absence time.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period (a single fiscal year for the District) and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the proposed budget presented by the Finance Manager to the Board of Directors.

CAPITAL IMPROVEMENT PROJECT (CIP): The budget unit to group all activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

DEBT SERVICE: Established for the payment of interest and principal on all debt other than payable exclusively from special assessments.

DEPARTMENT: A major organizational group of the District with overall management responsibility for an operation or a group of related operations within a functional area.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position, the results of the operations, and adopts a budget for the coming year. The Town of Discovery Bay's fiscal year is from July 1 to June 30.

FUND: A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities of attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: Is an accumulation of revenues minus expenditures. Each fund maintained by the District has a fund balance. Fund balance can be used in future years for purposes determined by Board of Directors.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

PRELIMINARY BUDGET: A budget in its preliminary preparation stage prior to review and formulation by the Board of Directors. In the preliminary stage, a budget forecasting current costs into the future and new or modified spending proposals for the future.

PROPOSED BUDGET: The budget as formulated and proposed by Finance Manager; it is submitted to the Board of Directors for review and approval.

RESOLUTION: A special or temporary order of a legislative body requiring less formality than an ordinance.

REVENUE: Money that the District receives as income such as utility payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

SALARIES AND BENEFITS: Compensation paid to or on behalf of District employees for salaries and wages, and overtime. Benefits include health, and life, Dental and Vision.

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