



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



**TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2019-2020 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 a world-class golf course designed by Mike Asmundson. 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 publically owned 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 landscape streetscape frontages along 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.

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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.



Robert Leete, Bill Pease, Bill Mayer, Kevin Graves, Bryon Gutow

Board Position and Term

| | |
|---------------------------|--------------------|
| President Bill Mayer | 12/2016 to 12/2020 |
| Vice-President Bill Pease | 12/2016 to 12/2020 |
| Director Kevin Graves | 12/2018 to 12/2022 |
| Director Robert Leete | 12/2018 to 12/2022 |
| Director Bryon Gutow | 12/2018 to 12/2022 |

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, security 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. I’m certain you’ve seen our Town vehicles as our staff is constantly improving the beauty of our community. Our Community Center is a recreational hub with swimming, tennis, dog parks, and 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 happening here in Discovery Bay! There are numerous community-based activities such as the Big Cat Poker Run held every August, car and boat shows, concerts on the lawn, crab feeds, golf tournaments, motorcycle rallies, boat parades, and a whole host of other events. There is always something happening in or around town. I encourage you to get out and see what floats your boat!

Discovery Bay is a great place to not only “Live Where You Play,” but it’s 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 <http://discoverybaychamber.com/index.html> 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 \$13.65 million for the Fiscal Year 2019-20. 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 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. Regular meetings are held at the Discovery Bay Community Center located at 1601 Discovery Bay Blvd.

If you would like to discuss Discovery Bay and any issue you may have as a resident, please be sure to contact the District Office by calling (925) 634-1131.

Sincerely,

Michael R. Davies, General Manager

Town of Discovery Bay CSD

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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
- ✓ Healthy Reserve
- ✓ 2012 and 2017 Bond Reporting

Goals

- Ensure expenditures are consistent with adopted policies.
- Move towards paperless documentation. Continue implementation and training on ancillary software modules.



Water & Wastewater Services Department

WATER

This Program provides water production, treatment and distribution to approximately 6,000 homes and businesses. Specifically, the Water Program includes information necessary for the Board of Directors to establish priorities and make well-informed decision in regards to 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 the new automated water meters for the District's 6,000 water accounts. The new technology transmits hourly water consumption data to our billing system by a wireless network. This reliable and frequent water usage information allows you to monitor use and detect leaks. The Eye on Water portal <https://eyeonwater.com/signup> has been launched, and account holders can see daily water usage data and learn ways to conserve.

WASTEWATER

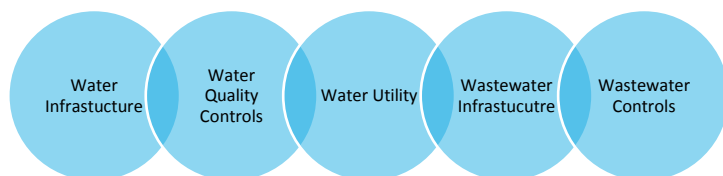
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the 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

- ✓ Pipeline Assessments
- ✓ Infrastructure maintenance plan and review of the 10-year master plans

Goals

- Update the ten (10) year Water & Wastewater Master Plans
- Scout location for Well 8, begin design & construction plan
- Design for denitrification



Lighting and Landscaping Services Department

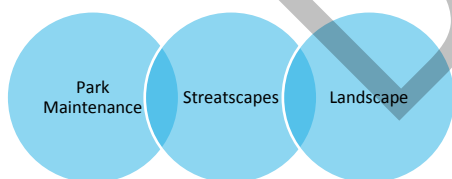
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the Town's 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 Repairs
- ✓ Shade Structures at Slifer Park

Goals

- Community Center Swimming Pool
- Rebuild the Swimming Pool Chemical Equipment Enclosure
- Remove and replace the play structure at Ravenswood Park
- Dog Park improvements



Recreation Services Department

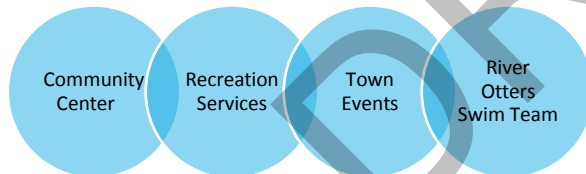
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

Key Achievements

- ✓ Continued development and implementation of community based and age appropriate recreation programs, activities, and community-wide special events for Recreation Services.
- ✓ Completed a second Recreation Services Department Annual Report.
- ✓ Continued and refined the partnership with the Discovery Bay Lions Club for a second summer in hosting community-wide concert series and a “Paws on Parade” dog event generating a two year total of over \$26,000 for improvement projects to the Discovery Bay Community Center.

Goals

- 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, the River Otters Parent Booster 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.
- Examine current pricing and cost recovery practices related to the Town’s Recreation programming and facility usage fees and developed a methodology that results in fair and consistent cost recovery.



General Counsel

Outsourced –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, 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/>

Key Achievements

- ✓ Assisted the General Manager and District Managers with the negotiation and preparation of various contracts, agreements, and notices.
- ✓ In consultation with the District Engineers, reviewed and updated of bid documents and contracts for capital improvement construction projects.
- ✓ Reviewed and assisted in drafting necessary ordinances to comply with state laws and guides staff in the development and adoption of District ordinances.
- ✓ Coordinated with the General Manager, to timely respond to claims against the District and limit the District’s involvement in costly litigation.

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Water & Wastewater Engineering

Outsourced – Luidorff & Scalmanini Consulting Engineers (Water)

Luidorff & 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.

Key Achievements

- ✓ Water SCADA System upgrades
- ✓ Refurbished to Well 2 and Well 4A

<http://lsce.com/>

Outsourced – 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.

Key Achievements

- ✓ Continued work on the Operations & Maintenance Manual
- ✓ Continued development of the Wastewater Master Plan

<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

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 pleased to submit to the Town of Discovery Bay Board of Directors the District's financial plan for the fiscal period July 1, 2019, through June 30, 2020. 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 supervisor 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 denitrification state-mandated project, mainline pipe replacements, lift station upgrades, and the expansion of the equipment cover at wastewater treatment plant #2. The District will also be rehabilitating the office building located near well 1B on Discovery Bay Blvd. The Lighting and Landscaping department will be working on the Community Center pool project, landscape drainage plan, dog park enhancements, roadway median improvements, and a new play structure and ground cover replacement at our Ravenswood Park. 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 continues to grow recreation services by offering community-based age-appropriate programs, activities, and special events as well as focusing on future program development.

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 continue to 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.

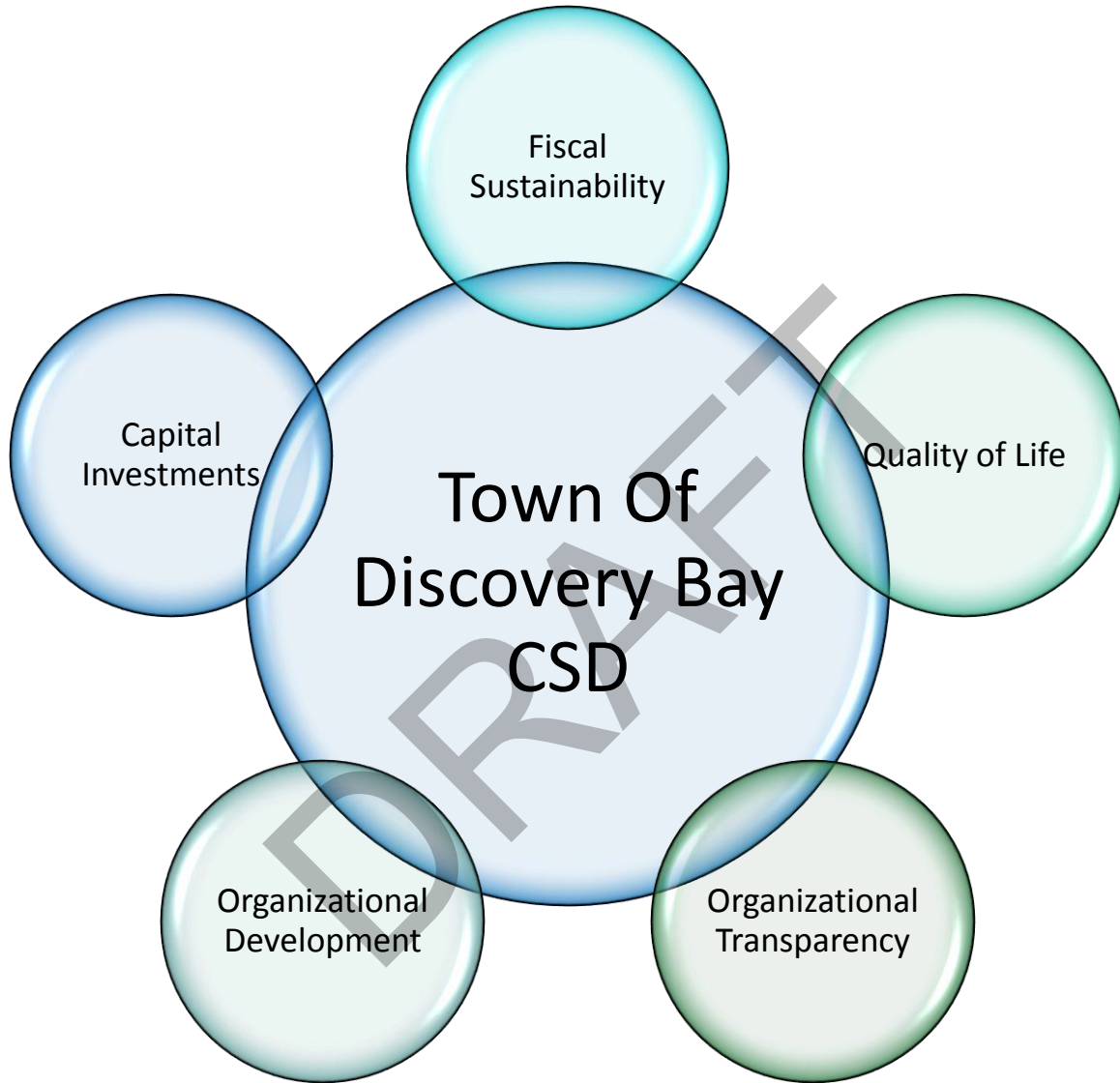
I would also like to thank the entire Board of Directors for their support over the past fiscal year. In preparing for the next fiscal year and continuing into the future, I expect that the District will continue to remain resourceful, innovative, and successful.

Respectfully submitted,

Dina Breitstein, Finance Manager

Strategic Goals

Below is the result of the Town of Discovery Bay's Strategic Planning Meeting annually held in January.



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 quarterly review and make adjustments 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 social 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 supervisorial 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. |

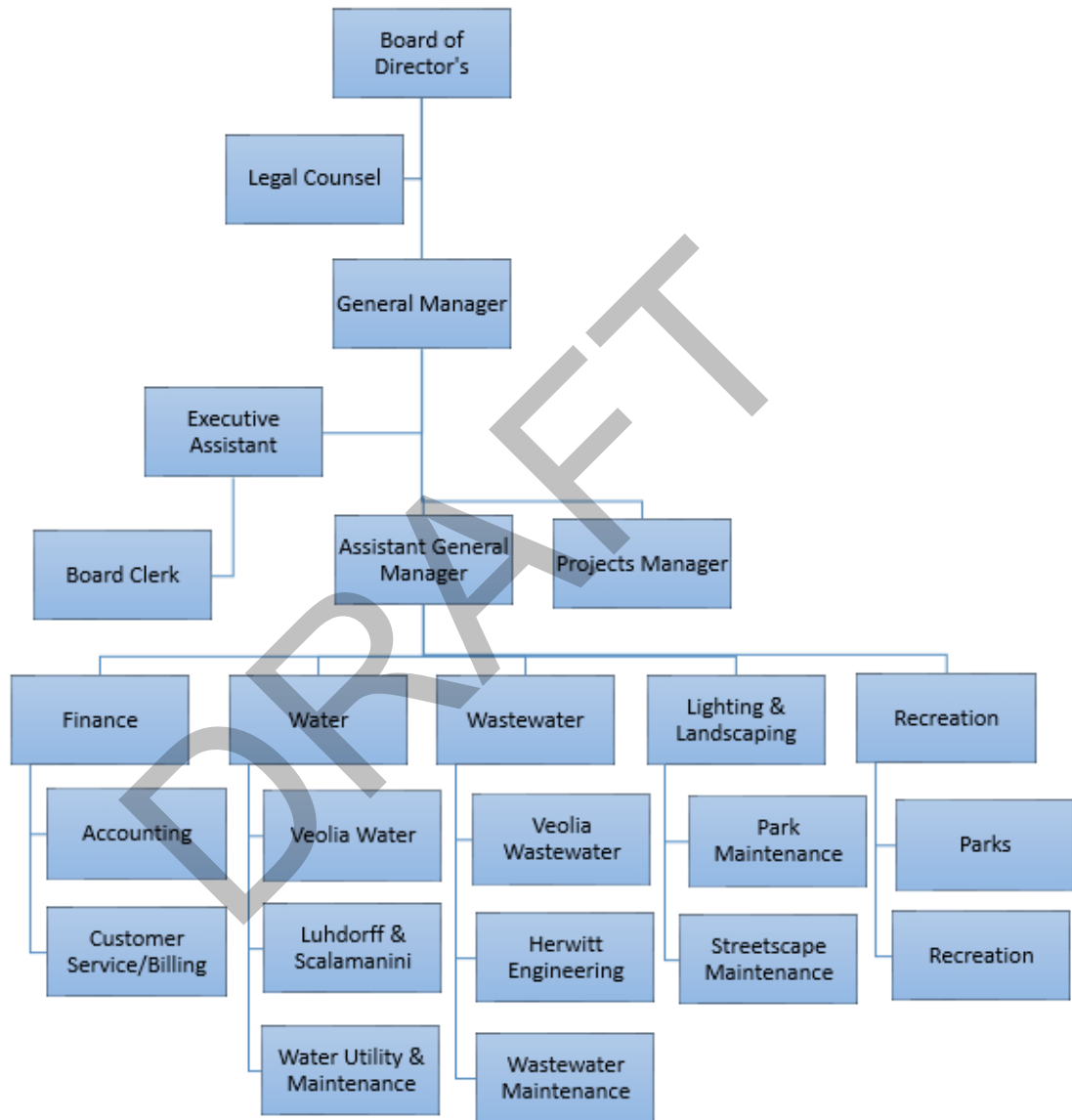
Authorized Positions

Current Positions

| Position Title | FY 2017-2018 | FY 2018-2019 | FY 2019-2020 | FY 2020-2021 |
|--------------------------------|--------------|--------------|--------------|--------------|
| Office Assistant | 2 | 2 | 2 | 2 |
| Administrative Assistant | 2 | 2 | 2 | 2 |
| Executive Assistant | 1 | 1 | 1 | 1 |
| Project Analyst | 1 | 0 | 0 | 0 |
| Accountant | 1 | 1 | 1 | 1 |
| Water Services Technician I | 1 | 1 | 1 | 1 |
| Water Services Technician II | 1 | 1 | 0 | 0 |
| Parks & Maintenance Worker I | 0 | 1 | 1 | 1 |
| Parks & Maintenance Worker II | 4 | 3 | 3 | 3 |
| Parks & Maintenance Worker III | 0 | 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 | 0 | 0 | 1 | 1 |
| Assistant General Manager | 0 | 0 | 1 | 1 |
| General Manager | 1 | 1 | 1 | 1 |
| Total | 17 | 18 | 19 | 19 |

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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 | \$12.00 | \$960 | \$2,080 | \$12.20 | \$976 | \$2,115 |
| Recreation Leader II | 105 | \$12.25 | \$980 | \$2,123 | \$12.45 | \$996 | \$2,158 |
| Lifeguard | 110 | \$12.50 | \$1,000 | \$2,167 | \$12.90 | \$1,032 | \$2,236 |
| Lifeguard/Swim Instructor and Recreation Leader III | 115 | \$13.00 | \$1,040 | \$2,253 | \$14.45 | \$1,156 | \$2,505 |
| Pool Supervisor | 125 | \$14.60 | \$1,168 | \$2,531 | \$15.56 | \$1,245 | \$2,697 |
| 200 Series - Non Management Staff | Range # | Bottom Step Hourly | Monthly• | Annual• | Top Step Hourly | Monthly• | Annual• |
| Park/Landscaper/Maintenance I | 220 | \$19.91 | \$3,451 | \$41,409 | \$22.52 | \$3,904 | \$46,850 |
| Park/Landscaper/Maintenance II | 235 | \$23.68 | \$4,104 | \$49,249 | \$26.79 | \$4,643 | \$55,721 |
| Park/Landscaper/Maintenance III | 250 | \$26.12 | \$4,528 | \$54,338 | \$29.56 | \$5,123 | \$61,478 |
| Office Assistant/Customer Service Representative A | 225 | \$20.40 | \$3,536 | \$42,435 | \$23.08 | \$4,001 | \$48,011 |
| Office Assistant/Customer Service Representative B | 230 | \$22.51 | \$3,902 | \$46,825 | \$25.47 | \$4,415 | \$52,978 |
| Account Clerk | 240 | \$24.27 | \$4,206 | \$50,472 | \$27.45 | \$4,759 | \$57,105 |
| Administrative Assistant/Park-Recreation Assistant A | 245 | \$24.85 | \$4,308 | \$51,695 | \$28.12 | \$4,874 | \$58,488 |
| Administrative Assistant/Park-Recreation Assistant B | 260 | \$27.44 | \$4,756 | \$57,068 | \$31.04 | \$5,381 | \$64,567 |
| Sr. Account Clerk | 255 | \$26.79 | \$4,643 | \$55,714 | \$30.31 | \$5,253 | \$63,035 |
| Accountant I | 275 | \$29.72 | \$5,151 | \$61,808 | \$37.12 | \$6,434 | \$77,202 |
| Executive Assistant A | 270 | \$31.06 | \$5,384 | \$64,603 | \$35.14 | \$6,091 | \$73,092 |
| Executive Assistant B | 280 | \$34.29 | \$5,944 | \$71,329 | \$38.80 | \$6,725 | \$80,703 |
| Water Tech I | 210 | \$21.44 | \$3,716 | \$44,597 | \$24.26 | \$4,205 | \$50,458 |
| Water Tech II | 270 | \$31.06 | \$5,384 | \$64,603 | \$35.14 | \$6,091 | \$73,092 |
| Water Tech III | 280 | \$35.14 | \$6,092 | \$73,098 | \$38.38 | \$6,724 | \$80,687 |
| Series 300: Management Staff | Range # | Bottom Step Hourly | Monthly• | Annual• | Top Step Hourly | Monthly• | Annual• |
| Recreation Programs Supervisor | 300 | \$31.06 | \$5,384 | \$64,603 | \$38.79 | \$6,724 | \$80,687 |
| Managers: Finance; Water/Wastewater | 350 | \$38.96 | \$6,752 | \$81,026 | \$48.64 | \$8,432 | \$101,180 |
| Manager: Parks/Landscape | 350 | \$38.21 | \$6,624 | \$79,483 | \$47.72 | \$8,271 | \$99,253 |
| Series 400: Senior Management Staff | Range # | Bottom Step Hourly | Monthly• | Annual• | Top Step Hourly | Monthly• | Annual• |
| Assistant General Manager | 400 | \$46.75 | \$8,103 | \$97,232 | \$58.38 | \$10,119 | \$121,429 |
| Projects Manager | 425 | \$70.00 | | | | | |

Minimum Wage Adjustment January 2020

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 | Step 6 |
|--|---------|---------|---------|---------|---------|--------|
| Recreation Leader I | \$13.00 | \$13.05 | \$13.10 | \$13.15 | \$13.20 | |
| Recreation Leader II | \$13.25 | \$13.30 | \$13.35 | \$13.40 | \$13.45 | |
| Lifeguard | \$13.50 | \$13.60 | \$13.70 | \$13.80 | \$13.90 | |
| Lifeguard/Swim Instructor & Rec Leader III | \$14.00 | \$14.10 | \$14.20 | \$14.30 | \$14.40 | |
| Assist. Pool Supervisor | \$14.50 | \$14.60 | \$14.70 | \$14.80 | \$14.90 | |
| Pool Supervisor | \$15.50 | \$15.60 | \$15.70 | \$15.80 | \$15.90 | |

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

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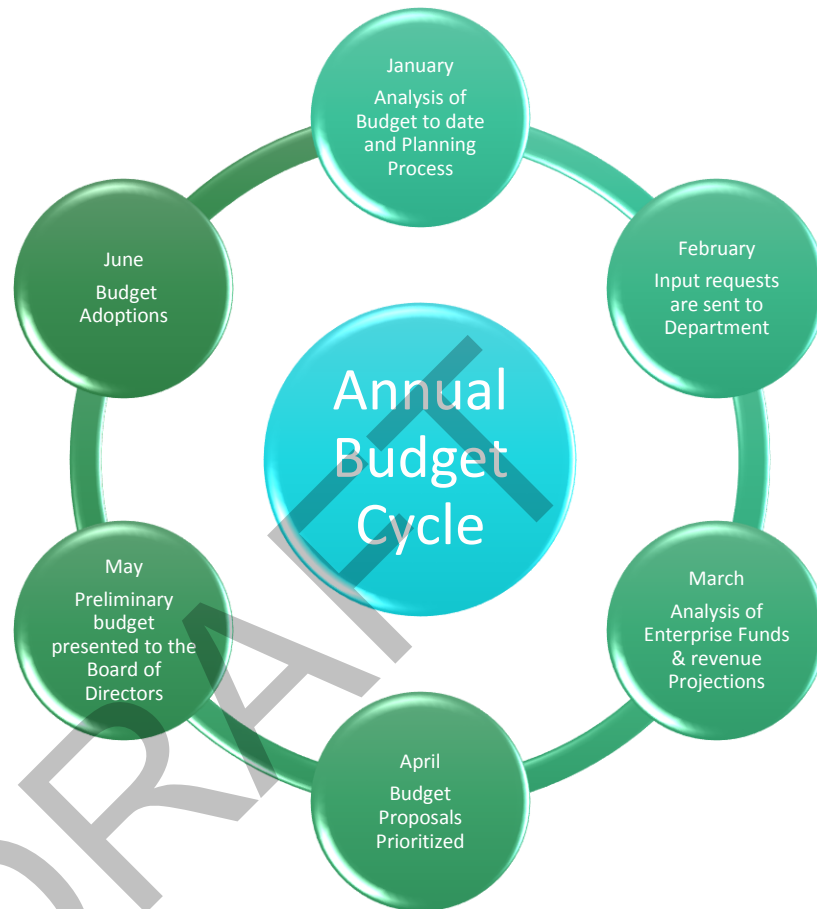
The Budget Process

Fiscal Year 2017-2019

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.

February: Budget guidelines and instructions distributed to each Department Head.

March: Department Managers meet with the Finance Manager to discuss their budget requests.

April: Department Managers meet with the Finance Committee to review the preliminary budget, where the budget is prioritized, refined, and compiled into the preliminary budget to bring to the Board of Directors.

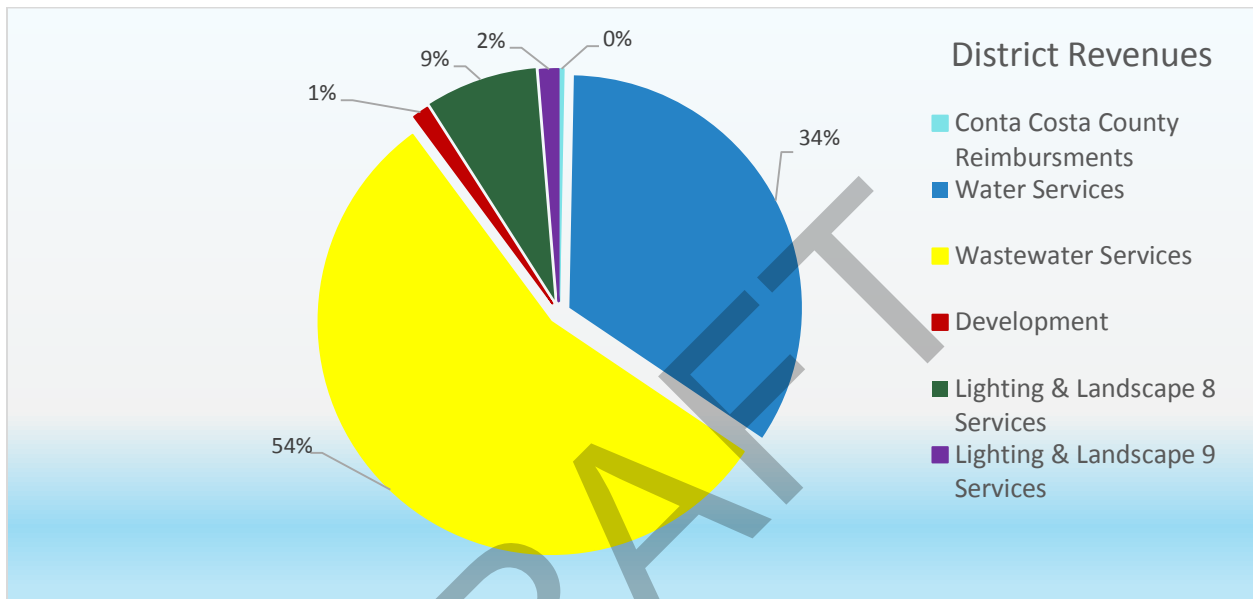
May: The preliminary budget is presented to the Board of Directors requesting any comments or recommendations.

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

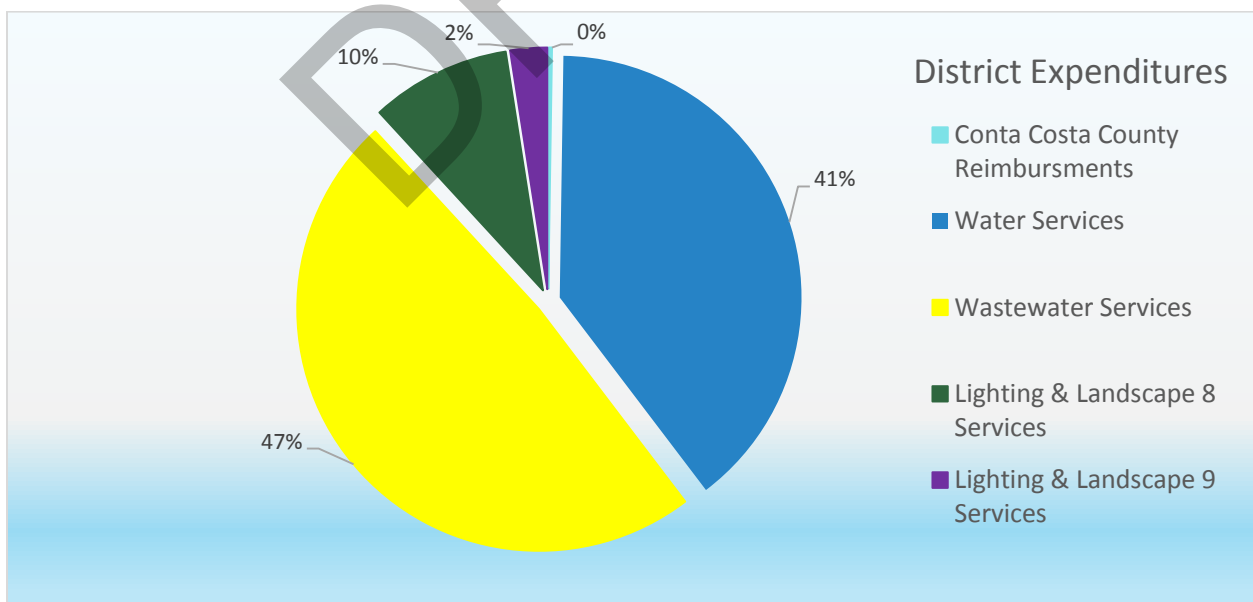
Budget Overview

The Town of Discovery Bay supports the 3 County owned Lighting and Landscape Zones through a maintenance agreement, the Water Department, the Wastewater Department and two Lighting and Landscaping Department Zones 8 & 9. Data is for budget year 2019-2020

District Revenue



District Expenditures



Administration Services Revenue, Operations & Maintenance, and Capital Improvements

The 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 | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|--|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 10-31-5150 | Landscape Related Payroll Reimbursements | 0 | 165,000 | 0 | 0 | 0 |
| 10-31-5151 | L&L Vehicle Reimbursements | 67,552 | 84,000 | 28,524 | 0 | 0 |
| 10-31-5226 | Landscape Reimbursable | 63,564 | 34,000 | 20,754 | 35,000 | 35,000 |
| 10-31-5243 | Other | 526 | 0 | 0 | 0 | 0 |
| 10-31-6046 | Permit Fee | 750 | 0 | 0 | 0 | 0 |
| | Total | \$132,391 | \$283,000 | \$49,278 | \$35,000 | \$35,000 |

Expenditures

| Account Code | Revenue | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|--------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 10-41-7000 | Salary & Wages | 0 | 165,000 | 0 | 0 | 0 |
| 10-41-7271 | Consulting Services | 0 | 0 | 24,750 | 0 | 0 |
| 10-41-7393 | Vehicle & Equipment Sup & Rep | 0 | 84,000 | 0 | 0 | 0 |
| 10-41-7529 | Landscape Related Reimbursable | 51,127 | 34,000 | 42,630 | 35,000 | 35,000 |
| | Total | \$51,127 | \$283,000 | \$67,380 | \$35,000 | \$35,000 |

Capital Improvements

There are no capital improvements planned for Zones 35, 57 and 61 in the fiscal year 2019-2020.

Administration Services Notations

Contra Costa County decreased the budgets for the above Landscaping & Maintenance Zones \$5,000 from the 2018/2019 budget. The District is continuing with its review of these zones and the sustainability to financially maintain them.

Due to systematic issues, the Payroll and Vehicle budgets for the year ending 2019 and 2020 have been moved to the wastewater department. The expenses will be paid out of wastewater. Therefore, the reimbursement revenue will be received in wastewater.

The Contra Costa Final Engineers Report 2019/2020 is located at this web address:

<http://www.contracosta.ca.gov/DocumentCenter/View/58502/Preliminary-Engineers-report-FY-1920?bidId=>

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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 | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 20-31-5100 | SEC Collections Water | 386,592 | 0 | 16,896 | 0 | 0 |
| 20-31-5102 | SEC Collections Account Charge | 1,004,515 | 1,249,000 | 1,192,681 | 1,361,000 | 1,484,000 |
| 20-31-5145 | Meter Installation Fee | 16 | 0 | 279,528 | 5,000 | 5,000 |
| 20-31-5163 | TODB Sponsored Events | 2,656 | 0 | 0 | 0 | 0 |
| 20-31-5177 | Reimbursements | 2,576 | 4,200 | 0 | 0 | 0 |
| 20-31-5179 | Misc.-Water Service Fees | 21,692 | 0 | 15,851 | 10,000 | 10,000 |
| 20-31-5226 | Water Meter Rental | 450 | 0 | 200 | 0 | 0 |
| 20-31-5243 | Other | 23,138 | 1,100 | 56,599 | 2,000 | 2,000 |
| 20-31-6000 | Water Charges | 1,910,913 | 2,221,000 | 1,747,329 | 2,421,000 | 2,639,000 |
| 20-31-6030 | Connection Fees CIP | 9,800 | 10,000 | 2,800 | 10,000 | 10,000 |
| 20-31-6045 | Capacity Fee CIP | 475,300 | 20,000 | 135,800 | 20,000 | 20,000 |
| 20-31-6046 | Permit Fee | 4,150 | 5,000 | 1,400 | 5,000 | 5,000 |
| 20-31-6047 | Inspection Fee | 15,680 | 5,000 | 4,480 | 5,000 | 5,000 |
| 20-31-6086 | Meter Charge | 65,276 | 69,000 | 59,075 | 69,000 | 69,000 |
| | Total | \$3,922,754 | \$3,584,300 | \$3,512,640 | \$3,908,000 | \$4,249,000 |

Expenditure Details

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 20-41-7000 | Salary & Wages | 335,032 | 435,000 | 284,041 | 455,000 | 500,000 |
| 20-41-7001 | Overtime | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 20-41-7002 | Payroll Accrual | 0 | 0 | 0 | 0 | 0 |
| 20-41-7003 | ER Taxes | 26,162 | 0 | 0 | 0 | 0 |
| 20-41-7030 | Group Insurance | 80,011 | 100,000 | 73,360 | 110,000 | 121,000 |
| 20-41-7045 | Workers Comp | 12,682 | 22,000 | 0 | 22,000 | 25,000 |
| 20-41-7060 | 457 B Plan | 9,357 | 13,000 | 8,838 | 13,000 | 13,000 |
| 20-41-7150 | Temporary Employees | 5,565 | 3,000 | 0 | 3,000 | 3,000 |
| 20-41-7152 | Temporary EE YE Accrual | 0 | 0 | 0 | 0 | 0 |
| 20-41-7165 | Board of Directors Compensation | 9,798 | 16,560 | 7,406 | 14,400 | 14,400 |
| 20-41-7180 | Training Conferences Travel | 0 | 0 | 0 | 30,000 | 31,000 |
| 20-41-7181 | Travel & Meetings - BOD | 2,291 | 2,400 | 1,203 | 0 | 0 |
| 20-41-7182 | Travel | 3,445 | 3,200 | 1,973 | 0 | 0 |
| 20-41-7196 | Training & Education - BOD | 1,252 | 800 | 716 | 0 | 0 |
| 20-41-7197 | Train, Meet & Education | 2,851 | 6,000 | 2,011 | 0 | 0 |
| 20-41-7210 | Dues & Subscriptions | 0 | 1,060 | 0 | 1,200 | 1,200 |
| 20-41-7225 | Memberships | 5,692 | 7,200 | 4,438 | 8,000 | 8,000 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 20-41-7255 | TODB Sponsored Events | 0 | 2,400 | 0 | 2,400 | 2,400 |
| 20-41-7271 | Consulting Services | 342,812 | 107,000 | 58,768 | 167,000 | 167,000 |
| 20-41-7272 | Water Service Contract | 591,240 | 636,540 | 597,110 | 655,700 | 676,000 |
| 20-41-7275 | Preventative & Corrective | 20,056 | 30,000 | 20,692 | 30,000 | 30,000 |
| 20-41-7276 | Contract Mailing | 28,694 | 39,000 | 29,705 | 39,000 | 41,000 |
| 20-41-7277 | Veolia W Large Replacement | 8,508 | 28,000 | 13,598 | 25,000 | 25,000 |
| 20-41-7286 | Legal - General | 64,442 | 32,000 | 28,729 | 47,000 | 47,000 |
| 20-41-7288 | Legal - Litigation | 13,127 | 18,800 | 8,604 | 18,800 | 18,800 |
| 20-41-7301 | Annual Audit Services | 15,563 | 16,500 | 0 | 25,000 | 25,000 |
| 20-41-7316 | Election Expense | 0 | 4,000 | 3,289 | 0 | 10,000 |
| 20-41-7317 | Advertising | 3,080 | 2,000 | 372 | 2,000 | 2,000 |
| 20-41-7318 | Public Relations | 5,558 | 6,000 | 5,612 | 6,000 | 6,000 |
| 20-41-7319 | Internet Website | 3,520 | 4,800 | 0 | 4,800 | 4,800 |
| 20-41-7345 | Public Communications and Notices | 4,916 | 2,400 | 0 | 2,400 | 2,400 |
| 20-41-7361 | Telephone - general | 4,468 | 8,400 | 4,078 | 5,500 | 5,500 |
| 20-41-7362 | Telecom - networking | 4,703 | 1,080 | 4,305 | 5,000 | 5,000 |
| 20-41-7363 | Telephone - cellular | 3,562 | 5,000 | 2,846 | 6,000 | 6,000 |
| 20-41-7376 | Road/Construction Materials | 11,300 | 10,000 | 7,356 | 10,000 | 10,000 |
| 20-41-7391 | Diesel Fuel | 0 | 1,500 | 0 | 1,500 | 1,500 |
| 20-41-7392 | Vehicle & Equipment - Fuel | 5,181 | 6,500 | 3,918 | 6,500 | 6,500 |
| 20-41-7393 | Vehicle & Equipment Sup & Rep | 5,388 | 4,400 | 1,097 | 4,400 | 4,400 |
| 20-41-7404 | Water Meter and Registers | 114,709 | 93,000 | 78,670 | 93,000 | 93,000 |
| 20-41-7405 | General Repairs - Pumps | 15,198 | 30,000 | 20,558 | 30,000 | 30,000 |
| 20-41-7406 | General Repairs | 401,582 | 350,000 | 220,510 | 300,000 | 300,000 |
| 20-41-7408 | Special Equipment | 555 | 1,200 | 646 | 1,200 | 1,200 |
| 20-41-7409 | Info System - Maintenance | 7,395 | 10,000 | 5,359 | 10,000 | 10,000 |
| 20-41-7410 | Equipment Maintenance | 2,449 | 3,600 | 1,618 | 3,600 | 3,600 |
| 20-41-7411 | Software Hosting | 27,824 | 12,000 | 14,006 | 12,000 | 12,000 |
| 20-41-7412 | Computer Equipment & Supplies | 2,419 | 2,400 | 1,801 | 3,500 | 3,500 |
| 20-41-7413 | Miscellaneous Small Tools | 1,863 | 2,000 | 1,325 | 2,000 | 2,000 |
| 20-41-7414 | Equipment Repair | 0 | 400 | 0 | 400 | 400 |
| 20-41-7415 | Computer Software | 442 | 4,000 | 555 | 4,000 | 4,000 |
| 20-41-7417 | Instrument & Controls | 0 | 12,500 | 1,757 | 12,500 | 12,500 |
| 20-41-7422 | Minor Equipment/Furniture | 0 | 0 | 3,409 | 2,000 | 2,000 |
| 20-41-7423 | Office Furniture | 287 | 0 | 679 | 0 | 0 |
| 20-41-7424 | Postage | 2,182 | 1,000 | 712 | 1,000 | 1,000 |
| 20-41-7425 | Office Supplies | 6,616 | 4,400 | 10,231 | 10,000 | 10,000 |
| 20-41-7437 | Rent Public Meetings | 0 | 200 | 0 | 200 | 200 |
| 20-41-7438 | Building Rent | 13,200 | 13,200 | 13,200 | 13,200 | 13,200 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 20-41-7439 | Equipment Rental/Leasing | 343 | 2,000 | 257 | 2,000 | 2,000 |
| 20-41-7440 | Facility Maintenance - Landscaping | 0 | 1,600 | 0 | 1,600 | 1,600 |
| 20-41-7441 | Building Maintenance | 28,590 | 6,000 | 5,571 | 6,000 | 6,000 |
| 20-41-7451 | Insurance Liability & Property | 23,739 | 24,200 | 53 | 59,000 | 65,000 |
| 20-41-7453 | Insurance - Property | 0 | 13,200 | 0 | 0 | 0 |
| 20-41-7466 | Permits & Fees | 32,745 | 16,000 | 26,003 | 45,000 | 45,000 |
| 20-41-7469 | Personal Protective Equipment | 828 | 680 | 1,330 | 3,000 | 3,000 |
| 20-41-7470 | Safety Equipment & Supplies | 471 | 1,400 | 245 | 1,400 | 14,000 |
| 20-41-7481 | Utilities/Electrical Cost | 449,560 | 400,000 | 356,200 | 425,000 | 435,000 |
| 20-41-7483 | Utilities/Waste Cost | 972 | 0 | 0 | 0 | 0 |
| 20-41-7495 | Chemicals | 26,377 | 25,000 | 20,914 | 26,000 | 32,000 |
| 20-41-7510 | Freight | 0 | 800 | 0 | 800 | 800 |
| 20-41-7511 | UPS/Courier | 608 | 320 | 229 | 320 | 320 |
| 20-41-7526 | Miscellaneous Bank Charges | 14,660 | 12,000 | 14,545 | 12,000 | 12,000 |
| 20-41-7527 | Miscellaneous Services & Supplies | 1,462 | 1,200 | 3,534 | 1,200 | 1,200 |
| 20-41-7528 | Miscellaneous Reimbursable | 0 | 400 | 0 | 400 | 400 |
| 20-41-7530 | Unrecoverable Charges | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 20-41-7532 | Miscellaneous | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 20-41-7533 | Bad Debt | 19,365 | 5,000 | 7 | 5,000 | 5,000 |
| 20-41-7534 | Special Expense | 769 | 2,000 | 968 | 2,000 | 2,000 |
| 20-41-7535 | Credit Memo | 5,574 | 5,000 | 5,574 | 5,000 | 5,000 |
| 20-41-7537 | Debt Service | 153,474 | 257,904 | 143,911 | 259,000 | 260,000 |
| 20-41-7538 | Inspection Fee | 0 | 0 | 0 | 0 | 0 |
| 20-41-7542 | Taxes & Assessments | 0 | 400 | 0 | 400 | 400 |
| 20-41-7544 | Reimbursement for County Admin | 368 | 0 | 0 | 0 | 0 |
| 20-41-7545 | Revenue Collection | 1,083 | 2,400 | 0 | 2,400 | 2,400 |
| 20-41-7547 | Payroll Wire Transfer Fee | 246 | 1,040 | 226 | 1,040 | 1,040 |
| 20-41-7548 | Accounting (A/P, A/R, GL) | 0 | 800 | 0 | 800 | 800 |
| 20-41-7549 | Public Works - Permits | 19,505 | 10,000 | 9,013 | 20,000 | 20,000 |
| 20-41-7550 | Property Taxes | 2,961 | 1,200 | 155 | 1,200 | 1,200 |
| 20-41-7555 | Interest Expense | 3,892 | 0 | 0 | 0 | 0 |
| 20-41-7585 | Gain or Loss Disposal/Sale of | 6,333 | 0 | 0 | 0 | 0 |
| 20-41-7587 | Developer Deposit Reimbursement | 0 | 0 | 556 | 0 | 0 |
| | | \$3,020,905 | \$2,911,984 | \$2,138,390 | \$3,104,760 | \$3,232,660 |

Capital Improvement Details

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|-----------------|---|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 20-1156 | CIP for Water Supply Capacity (Source, Treatment and Storage) | | 400,000 | 179,324 | 700,000 | 2,575,000 |
| 20-1170 | Upgrades and Maintenance for Existing Water Supply Facilities | | 292,173 | | 325,000 | 0 |
| 20-1170 | Water Distribution System/Pipeline Replacements | | 50,000 | | 990,000 | 0 |
| 20-1170 | Additional Capital Improvements - Water Distribution System & Maintenance | | 20,000 | | 25,000 | 0 |
| 20-1170 | Master Plans | | 400,000 | | 250,000 | 33,000 |
| 20-1135/20-1120 | Water/WW Combined Project Total (trucks, building repairs, equipment) | | 75,000 | | 124,000 | 160,000 |
| | Total | \$1,426,537 | \$1,237,173 | \$179,324 | \$2,414,000 | \$2,768,000 |

In fiscal year 2019/2020, the District will begin the Capital Improvement Projects which include:

- the design and site acquisition for a new well named Well #8,
- major pipeline replacements at Laguna Court and Edgeview, St. Andrews/Clubhouse and,
- an urban water master management plan which is state mandated and a cross connection survey and plan

District Staff and the Board of Directors will continue to discuss and plan to fund Well #8 in fiscal year 2019/2020. For a complete listing of capital projects, scheduled year and associated costs please see page 48.

Budgeted Fund Summary

| Water Fund Summary | Year End Fund Balance FY 17/18 | Budgeted Revenues FY 18/19 | Budgeted Expenses FY 18/19 | Budgeted Fund Balance FY 18/19 | Estimated Revenues FY 19/20 | Estimate Expenses FY 19/20 | Estimate Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 |
|-----------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|
| Beginning Fund Balance(Carryover) | | 4,403,477 | | | 3,838,620 | | | 2,227,860 | | |
| O&M Funds | 639,757 | 2,911,984 | 2,911,984 | 639,757 | 3,104,760 | 3,104,760 | 639,757 | 3,232,660 | 3,232,660 | 639,757 |
| Capital Improvement Funds | 2,051,166 | 422,316 | 1,237,173 | 1,236,309 | 553,240 | 2,374,000 | (584,451) | 766,340 | 2,768,000 | (2,586,111) |
| Revolving Funds | 512,154 | 250,000 | 0 | 762,154 | 250,000 | 40,000 | 972,154 | 250,000 | 0 | 1,222,154 |
| Reserve Funds | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 |
| YE Fund Balance | \$4,403,477 | \$7,987,777 | \$4,149,157 | \$3,838,620 | \$7,746,620 | \$5,518,760 | \$2,227,860 | \$6,476,860 | \$6,000,660 | \$476,200 |

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

Water Utility Rate

A Water rate study was conducted and adopted in 2016. You can find the entire rate study on the district website at <http://www.todb.ca.gov/>.

| WATER Residential Unmetered | Current | | Proposed FY 2016/17 | | Proposed FY 2017/18 | | Proposed FY 2018/19 | | Proposed FY 2019/20 | | Proposed FY 2020/21 | |
|--------------------------------|--------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) |
| Parcel Size (Square Feet/DU) | | | | | | | | | | | | |
| Condos w/irrigation | \$32.86 | \$394.28 | \$36.55 | \$438.60 | | | | | | | | |
| Condos w/o irrigation | \$21.52 | \$258.18 | \$23.91 | \$286.92 | | | | | | | | |
| Under 5,000 | \$32.86 | \$394.28 | \$36.55 | \$438.60 | | | | | | | | |
| 5,000 - 10,000 | \$41.56 | \$498.66 | \$46.03 | \$552.36 | | | | | | | | |
| 10,001 - 15,000 | \$50.25 | \$603.02 | \$55.51 | \$666.12 | | | | | | | | |
| Over 15,000, | \$50.25 | \$603.02 | \$55.51 | \$666.12 | | | | | | | | |
| Vacant | \$14.67 | \$176.00 | \$14.67 | \$176.00 | \$14.67 | \$176.00 | \$14.67 | \$176.00 | \$14.67 | \$176.00 | \$14.67 | \$176.00 |
| Plus Each Additional 1,000 | \$2.90 | \$34.80 | \$3.21 | \$38.54 | | | | | | | | |
| WATER All Metered | Monthly (\$/month) | Use (\$/ccf) | Monthly (\$/month) | Use (\$/ccf) | Monthly (\$/month) | Use (\$/ccf) | Monthly (\$/month) | Use (\$/ccf) | Monthly (\$/month) | Use (\$/ccf) | Monthly (\$/month) | Use (\$/ccf) |
| Non-irrigation Account Charge: | | | | | | | | | | | | |
| 5/8 inch Meter | \$9.98 | | \$13.85 | | \$16.20 | | \$18.02 | | \$20.06 | | \$22.35 | |
| 1 inch Meter | \$9.98 | | \$13.85 | | \$16.20 | | \$18.02 | | \$20.06 | | \$22.35 | |
| 1 1/2 inch Meter | \$19.98 | | \$26.73 | | \$31.43 | | \$35.07 | | \$39.16 | | \$43.74 | |
| 2 inch Meter | \$31.96 | | \$42.15 | | \$49.68 | | \$55.50 | | \$62.04 | | \$69.37 | |
| 3 inch Meter | \$63.91 | | \$83.29 | | \$98.34 | | \$109.99 | | \$123.06 | | \$137.72 | |
| 4 inch Meter | \$99.86 | | \$129.58 | | \$153.09 | | \$171.30 | | \$191.71 | | \$214.63 | |
| 6 inch Meter | \$199.72 | | \$258.15 | | \$305.18 | | \$341.60 | | \$382.43 | | \$428.26 | |
| Irrigation Account Charge: | | | | | | | | | | | | |
| 5/8 inch Meter | \$3.02 | | \$13.08 | | \$15.29 | | \$17.00 | | \$18.92 | | \$21.07 | |
| 1 inch Meter | \$3.02 | | \$13.08 | | \$15.29 | | \$17.00 | | \$18.92 | | \$21.07 | |
| 1 1/2 inch Meter | \$6.04 | | \$25.18 | | \$29.60 | | \$33.03 | | \$36.87 | | \$41.18 | |
| 2 inch Meter | \$9.67 | | \$39.68 | | \$46.76 | | \$52.23 | | \$58.38 | | \$65.27 | |
| 3 inch Meter | \$19.34 | | \$78.35 | | \$92.50 | | \$103.45 | | \$115.73 | | \$129.52 | |
| 4 inch Meter | \$30.21 | | \$121.86 | | \$143.97 | | \$161.08 | | \$180.27 | | \$201.81 | |
| 6 inch Meter | \$60.42 | | \$242.73 | | \$286.93 | | \$321.17 | | \$359.54 | | \$402.62 | |
| Metered Usage Charge: | | | | | | | | | | | | |
| All Usage | | \$1,512 | | \$1,580 | | \$1,799 | | \$2,015 | | \$2,257 | | \$2,528 |

DU = Dwelling Unit
ccf = 100 cubic feet = 748 gallons

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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 | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 21-31-5101 | SEC Collections Wastewater | 5,340,501 | 5,499,000 | 5,438,649 | 5,875,195 | 6,110,203 |
| 21-31-5163 | TODB Sponsored Events | 10,623 | 0 | 0 | 0 | 0 |
| 21-31-5177 | Reimbursements | 215 | 6,300 | 0 | 6,300 | 6,300 |
| 21-31-5179 | Miscellaneous | 969 | 0 | 8,334 | 0 | 0 |
| 21-31-5243 | Other | 105,913 | 1,100 | 378 | 1,000 | 1,000 |
| 21-31-6015 | Sewer Charges | 150,069 | 147,000 | 117,608 | 153,000 | 157,000 |
| 21-31-6030 | Connection Fees CIP | 9,800 | 10,000 | 2,800 | 10,000 | 10,000 |
| 21-31-6045 | Capacity Fee CIP | 514,524 | 65,000 | 149,973 | 65,000 | 65,000 |
| 21-31-6046 | Permit Fee | 0 | 8,000 | 0 | 5,000 | 5,000 |
| 21-31-6047 | Inspection Fee | 15,680 | 5,000 | 4,480 | 5,000 | 5,000 |
| 21-31-6086 | CO ZONES VEHICLE REIMBURSABLE | 0 | 0 | 31,913 | 81,000 | 81,000 |
| 21-31-6087 | CO ZONES PAYROLL REIMBURSABLE | 0 | 0 | 159,751 | 162,000 | 162,000 |
| | Total | \$6,148,294 | \$5,741,400 | \$5,913,886 | \$6,363,495 | \$6,602,503 |

Expenditures

| Account Code | Revenue | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 21-41-7000 | Salary & Wages | 396,150 | 480,000 | 245,042 | 557,000 | 641,000 |
| 21-41-7001 | Overtime | 0 | 3,000 | 0 | 2,000 | 2,000 |
| 21-41-7003 | ER Taxes | 30,809 | 0 | 0 | 0 | 0 |
| 21-41-7030 | Group Insurance | 120,016 | 149,000 | 110,039 | 164,000 | 180,000 |
| 21-41-7045 | Workers Comp | 19,022 | 30,000 | 0 | 30,000 | 33,000 |
| 21-41-7060 | 457 B Plan | 14,035 | 19,000 | 13,347 | 19,000 | 19,000 |
| 21-41-7150 | Temporary Employees | 7,795 | 5,000 | 0 | 5,000 | 5,000 |
| 21-41-7152 | Temporary EE YE Accrual | 0 | 0 | 0 | 0 | 0 |
| 21-41-7165 | Board of Directors Compensation | 14,697 | 24,840 | 11,109 | 22,000 | 22,000 |
| 21-41-7180 | Training Conferences Travel | 0 | 0 | 0 | 30,000 | 30,000 |
| 21-41-7181 | Travel & Meetings - BOD | 3,326 | 3,600 | 1,804 | 0 | 0 |
| 21-41-7182 | Travel | 2,314 | 4,800 | 3,438 | 0 | 0 |
| 21-41-7196 | Training & Education - BOD | 1,878 | 1,200 | 1,074 | 0 | 0 |
| 21-41-7197 | Train, Meet & Education | 1,577 | 8,000 | 3,271 | 0 | 0 |
| 21-41-7210 | Dues & Subscriptions | 140 | 1,590 | 0 | 1,600 | 1,600 |
| 21-41-7225 | Memberships | 7,958 | 7,200 | 5,276 | 12,000 | 12,000 |

| Account Code | Revenue | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 21-41-7255 | TODB Sponsored Events | 11,278 | 3,600 | 0 | 3,600 | 3,600 |
| 21-41-7270 | Environmental Studies | 4,651 | 0 | 0 | 0 | 0 |
| 21-41-7271 | Consulting Services | 94,269 | 102,000 | 66,562 | 180,000 | 180,000 |
| 21-41-7272 | Wastewater Service Contract | 887,967 | 983,000 | 895,664 | 1,043,000 | 1,075,000 |
| 21-41-7275 | Preventative & Corrective | 75,204 | 50,200 | 57,412 | 65,000 | 70,000 |
| 21-41-7277 | Veolia WW Large Replacement | 63,120 | 38,000 | 75,613 | 100,000 | 110,000 |
| 21-41-7286 | Legal - General | 45,386 | 73,000 | 36,202 | 106,000 | 106,000 |
| 21-41-7288 | Legal - Litigation | 31,264 | 25,000 | 12,906 | 25,000 | 25,000 |
| 21-41-7301 | Annual Audit Services | 23,345 | 20,000 | 0 | 30,000 | 30,000 |
| 21-41-7316 | Election Expense | 0 | 5,000 | 4,933 | 15,000 | 0 |
| 21-41-7317 | Advertising | 3,893 | 3,000 | 50 | 3,000 | 3,000 |
| 21-41-7319 | Internet Website | 5,280 | 600 | 0 | 600 | 600 |
| 21-41-7345 | Public Communications and Notices | 0 | 3,600 | 0 | 3,600 | 3,600 |
| 21-41-7361 | Telephone - general | 13,008 | 15,000 | 11,129 | 15,000 | 0 |
| 21-41-7362 | Telecom - networking | 9,667 | 15,000 | 8,966 | 15,000 | 0 |
| 21-41-7363 | Telephone - cellular | 3,151 | 6,000 | 3,659 | 6,000 | 0 |
| 21-41-7376 | Road/Construction Materials | 636 | 1,800 | 2,851 | 3,000 | 3,000 |
| 21-41-7391 | Diesel Fuel | 0 | 5,000 | 0 | 5,000 | 5,000 |
| 21-41-7392 | Vehicle & Equipment - Fuel | 3,210 | 6,000 | 1,498 | 6,000 | 6,000 |
| 21-41-7393 | Vehicle & Equipment Sup & Rep | 26,412 | 6,000 | 26,825 | 30,000 | 30,000 |
| 21-41-7405 | General Repairs - Pumps | 1,751 | 30,000 | 73,533 | 30,000 | 30,000 |
| 21-41-7406 | General Repairs | 47,191 | 100,000 | 17,429 | 100,000 | 100,000 |
| 21-41-7407 | NTR/SIP Testing - RWQCB | 0 | 5,000 | 0 | 5,000 | 5,000 |
| 21-41-7408 | Special Equipment | 7 | 3,000 | 970 | 3,000 | 3,000 |
| 21-41-7409 | Info System - Maintenance | 11,166 | 15,000 | 8,283 | 15,000 | 15,000 |
| 21-41-7410 | Equipment Maintenance | 6,317 | 5,400 | 2,708 | 5,400 | 5,400 |
| 21-41-7411 | Software Hosting | 23,877 | 6,000 | 3,072 | 6,000 | 6,000 |
| 21-41-7412 | Computer Equipment & Supplies | 2,328 | 3,600 | 2,604 | 6,000 | 6,000 |
| 21-41-7413 | Miscellaneous Small Tools | 1,420 | 3,000 | 665 | 3,000 | 3,000 |
| 21-41-7414 | Equipment Repair | 0 | 600 | 0 | 600 | 600 |
| 21-41-7415 | Computer Software | 683 | 6,000 | 567 | 1,500 | 1,500 |
| 21-41-7416 | UV Parts | 43,599 | 50,000 | 1,700 | 50,000 | 50,000 |
| 21-41-7417 | Instrument & Controls | 11,051 | 47,000 | 14,756 | 47,000 | 47,000 |
| 21-41-7422 | Minor Equipment/Furniture | 0 | 0 | 5,114 | 0 | 0 |
| 21-41-7423 | Office Furniture | 224 | 0 | 1,018 | 0 | 0 |
| 21-41-7424 | Postage | 1,445 | 1,500 | 1,177 | 1,500 | 1,500 |
| 21-41-7425 | Office Supplies | 7,639 | 6,000 | 6,264 | 10,000 | 10,000 |
| 21-41-7437 | Rent Public Meetings | 0 | 300 | 0 | 300 | 0 |
| 21-41-7438 | Building Rent | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |

| Account Code | Revenue | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 21-41-7439 | Equipment Rental/Leasing | 515 | 3,000 | 386 | 3,000 | 3,000 |
| 21-41-7440 | Facility Maintenance - Landscape | 0 | 2,400 | 0 | 2,400 | 2,400 |
| 21-41-7441 | Building Maintenance | 8,536 | 12,000 | 8,164 | 12,000 | 12,000 |
| 21-41-7451 | Insurance – Liability & Property | 49,473 | 30,300 | 80 | 69,000 | 76,000 |
| 21-41-7453 | Insurance - Property | 0 | 18,480 | 0 | 0 | 0 |
| 21-41-7466 | Permits & Fees | 39,825 | 36,000 | 21,754 | 36,000 | 36,000 |
| 21-41-7468 | NPDES Permits & Fines | 49,220 | 70,000 | 56,950 | 70,000 | 70,000 |
| 21-41-7469 | Personal Protective Equipment | 435 | 1,020 | 482 | 1,020 | 1,020 |
| 21-41-7470 | Safety Equipment & Supplies | 475 | 3,000 | 1,097 | 3,000 | 3,000 |
| 21-41-7481 | Utilities/Electrical Cost | 490,042 | 500,000 | 459,976 | 575,000 | 640,000 |
| 21-41-7483 | Utilities/Waste Cost | 1,642 | 4,000 | 953 | 4,000 | 0 |
| 21-41-7495 | Chemicals | 58,209 | 30,000 | 11,556 | 31,000 | 33,000 |
| 21-41-7510 | Freight | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 21-41-7511 | UPS/Courier | 0 | 0 | 71 | 0 | 0 |
| 21-41-7526 | Miscellaneous Bank Charges | 480 | 4,000 | 110 | 1,000 | 1,000 |
| 21-41-7527 | Miscellaneous Services & Supplies | 1,313 | 4,500 | 2,049 | 4,500 | 4,500 |
| 21-41-7528 | Miscellaneous Reimbursable | 0 | 600 | 0 | 600 | 600 |
| 21-41-7530 | Unrecoverable Charges | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 21-41-7531 | G.F. Expenditures | 0 | 0 | 0 | 0 | 0 |
| 21-41-7532 | Miscellaneous | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 21-41-7533 | Bad Debt | 545 | 5,000 | 0 | 5,000 | 5,000 |
| 21-41-7534 | Special Expense | 1,750 | 3,000 | 1,272 | 3,000 | 3,000 |
| 21-41-7535 | Credit Memo | 12,290 | 2,000 | 12,290 | 2,000 | 2,000 |
| 21-41-7537 | Debt Service | 1,096,058 | 1,101,028 | 1,206,952 | 1,102,000 | 1,102,000 |
| 21-41-7542 | Taxes & Assessments | 0 | 17,000 | 0 | 1,000 | 1,000 |
| 21-41-7543 | Inter-fund Investment Prop Tax | 0 | 0 | 178 | 0 | 0 |
| 21-41-7544 | Reimbursement for County Admin | 552 | 0 | 0 | 0 | 0 |
| 21-41-7545 | Revenue Collection | 4,986 | 5,000 | 5,308 | 6,500 | 6,500 |
| 21-41-7547 | Payroll Wire Transfer Fee | 370 | 1,560 | 339 | 1,560 | 1,560 |
| 21-41-7548 | Accounting (A/P, A/R, GL) | 0 | 1,200 | 0 | 1,200 | 1,200 |
| 21-41-7549 | Public Works - Permits | 0 | 2,000 | 334 | 2,000 | 2,000 |
| 21-41-7550 | Property Taxes | 15,466 | 8,500 | 11,697 | 17,000 | 17,000 |
| 21-41-7555 | Interest Expense | 25,203 | 0 | 0 | 0 | 0 |
| 21-41-7585 | Gain or Loss Disposal/Sale of | 445,487 | 0 | 0 | 0 | 0 |
| 21-41-7587 | Developer Deposit Reimbursement | 0 | 0 | 3,886 | 0 | 0 |
| | Total | \$4,402,826 | \$4,270,818 | \$3,564,215 | \$4,759,280 | \$4,927,980 |

Capital Improvements

| Account Code | Capital Improvements | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|---|---------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| | Annual Wastewater Lift Station Improvements | | | | 280,000 | |
| | Clarifier Rehabilitation-Wastewater System | | | | 160,000 | |
| | Wastewater Treatment Plant 1 Refurbishment | | | | | 1,526,000 |
| | Additional Capital Improvements - Wastewater System & Maintenance | | | 9,245 | 650,000 | 1,000,000 |
| | Denitrification Project | | | 31,596 | 450,000 | 5,500,000 |
| | Mainline Piping Replacement | | | | 250,000 | |
| | Master Plans | | | 73,112 | | |
| | Water/WW Combined Project Total (trucks, building repairs, equipment) | | | | 186,000 | 240,000 |
| | Total | \$2,003,967 | \$2,319,000 | \$113,953 | \$1,976,000 | \$8,266,000 |

In fiscal year 2019/2020, the District will begin the Capital Improvement Projects which include multiple wastewater treatment plant 2 modifications such as:

- Denitrification,
- UV disinfection improvements,
- Step Screen Headworks and;
- 4 Lift Station upgrades.

District Staff and the Board of Directors will continue to discuss and plan to fund Denitrification in fiscal year 2019/2020. For a complete listing of capital projects and associated costs please see page 48.

Budgeted Fund Summary

| Wastewater Fund Balance Summary | Year End Fund Balance FY 17/18 | Budgeted Revenues FY 18/19 | Budgeted Expenses FY 18/19 | Budgeted Fund Balance FY 18/19 | Estimated Revenues FY 19/20 | Estimate Expenses FY 19/20 | Estimate Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 |
|----------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|
| Beginning Fund Balance | | 10,951,419 | | | 10,103,001 | | | 9,731,216 | | |
| O&M Funds | 952,310 | 4,270,818 | 4,270,818 | 952,310 | 4,759,280 | 4,759,280 | 952,310 | 4,927,980 | 4,927,980 | 952,310 |
| Capital Improvement Funds | 6,391,083 | 1,195,582 | 2,319,000 | 5,267,665 | 1,329,215 | 1,976,000 | 4,620,880 | 1,399,523 | 8,266,000 | (2,245,597) |
| Revolving Funds | 1,807,426 | 275,000 | | 2,082,426 | 275,000 | | 2,357,426 | 275,000 | | 2,632,426 |
| Reserve Funds | 1,800,600 | | | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 |
| YE Fund Balance | \$10,951,419 | \$16,692,819 | \$6,589,818 | \$10,103,001 | \$16,466,496 | \$6,735,280 | \$9,731,216 | \$16,333,719 | \$13,193,980 | \$3,139,739 |

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

Wastewater Utility Rate

A Wastewater rate study was conducted and adopted in 2016. You can find the entire rate study on the district website at <http://www.todb.ca.gov/>.

| WASTEWATER | Current | | Proposed FY 2016/17 | | Proposed FY 2017/18 | | Proposed FY 2018/19 | | Proposed FY 2019/20 | | Proposed FY 2020/21 | |
|------------------------------------|-----------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) | Monthly (\$/DU) | Yearly (\$/DU) |
| Residential Unmetered | | | | | | | | | | | | |
| Single Family - Each DU | \$61.95 | \$743.36 | \$68.76 | \$825.13 | \$76.32 | \$915.89 | \$79.38 | \$952.53 | \$82.55 | \$990.63 | \$85.85 | \$1,030.26 |
| Multiple Family/Condos - Each DU | \$46.46 | \$557.56 | \$51.57 | \$618.89 | \$57.25 | \$686.97 | \$59.54 | \$714.45 | \$61.92 | \$743.03 | \$64.40 | \$772.75 |
| Vacant | \$18.67 | \$224.00 | \$18.67 | \$224.00 | \$18.67 | \$224.00 | \$18.67 | \$224.00 | \$18.67 | \$224.00 | \$18.67 | \$224.00 |
| Nonresidential Metered | Use (\$/ccf) | | Use (\$/ccf) | | Use (\$/ccf) | | Use (\$/ccf) | | Use (\$/ccf) | | Use (\$/ccf) | |
| Business/Government/Clubs | \$4.303 | | \$4.776 | | \$5.302 | | \$5.514 | | \$5.734 | | \$5.964 | |
| Restaurants/Bars/Dining Facilities | \$12.601 | | \$13.987 | | \$15.526 | | \$16.147 | | \$16.793 | | \$17.464 | |
| Schools | \$3.873 | | \$4.299 | | \$4.772 | | \$4.963 | | \$5.161 | | \$5.368 | |
| Other Domestic Strength Users | \$4.303 | | \$4.776 | | \$5.302 | | \$5.514 | | \$5.734 | | \$5.964 | |

DU = Dwelling Unit
ccf = 100 cubic feet = 748 gallons

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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, community center events and from River Otter Swim Team administrative services charges.

Revenue

| Account Code | Revenue | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|--------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 40-31-5106 | Current Secured Property Tax | 631,819 | 644,137 | 632,880 | 672,615 | 684,000 |
| 40-31-5148 | Advertising Revenue | 0 | 800 | 0 | 800 | 800 |
| 40-31-5149 | Community Center Program Fees | 46,433 | 33,000 | 0 | 75,000 | 75,000 |
| 40-31-5150 | Community Center Events | 15 | 3,000 | 0 | 3,000 | 3,000 |
| 40-31-5151 | Landscape Related Reimbursable | 0 | 6,000 | 0 | 6,000 | 6,000 |
| 40-31-5226 | CCC Vehicle Reimbursement | 55,884 | 14,200 | 0 | 55,000 | 55,000 |
| 40-31-5243 | Other | 0 | 0 | 656,763 | 131,275 | 131,275 |
| 40-31-6000 | Recreation Revenue | 9,179 | 0 | 120,001 | 0 | 0 |
| 40-31-6690 | Swim Team | 37,750 | 38,000 | 0 | 60,000 | 60,000 |
| 40-31-6695 | Rentals | 42,432 | 38,000 | 0 | 38,000 | 38,000 |
| 40-31-6996 | Community Center Apparel | 366 | 100 | 0 | 300 | 300 |
| 40-31-6997 | Community Center Food | 672 | 100 | 0 | 100 | 100 |
| 40-31-6998 | Community Center Beverage | 584 | 500 | 0 | 500 | 500 |
| 40-31-6999 | Community Center Pool Fee | 4,499 | 7,500 | 0 | 7,500 | 7,500 |
| | Total | \$829,632 | \$785,337 | \$1,409,643 | \$1,050,090 | \$1,061,475 |

Expenditures

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 40-41-7000 | Salary & Wages | 131,582 | 160,000 | 83,081 | 160,000 | 168,000 |
| 40-41-7003 | ER Taxes | 10,592 | 0 | 0 | 0 | 0 |
| 40-41-7180 | Training Conferences | | | | | |
| 40-41-7180 | Travel | 0 | 0 | 0 | 3,000 | 3,000 |
| 40-41-7182 | Travel | 0 | 1,000 | 0 | 0 | 0 |
| 40-41-7197 | Train, Meet & Education | 3,275 | 1,500 | 100 | 0 | 0 |
| 40-41-7210 | Dues & Subscriptions | 0 | 200 | 0 | 200 | 200 |
| 40-41-7225 | Memberships | 60 | 525 | 0 | 525 | 525 |
| 40-41-7240 | Auto Allowance | 0 | 0 | 0 | 0 | 0 |
| 40-41-7271 | Consulting Services | 95 | 0 | 553 | 0 | 0 |
| 40-41-7286 | Legal - General | 2,033 | 1,000 | 452 | 1,000 | 1,000 |
| 40-41-7301 | Annual Audit Services | 2,200 | 2,200 | 0 | 2,200 | 2,200 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|---------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 40-41-7317 | Advertising | 305 | 50 | 0 | 50 | 50 |
| 40-41-7361 | Telephone - general | 0 | 1,125 | 0 | 1,125 | 1,125 |
| 40-41-7362 | Telecom - networking | 1,876 | 900 | 1,639 | 900 | 900 |
| 40-41-7363 | Telephone - cellular | 1,509 | 2,000 | 1,081 | 2,000 | 2,000 |
| 40-41-7376 | Road/Construction Materials | 0 | 500 | 0 | 500 | 500 |
| 40-41-7392 | Vehicle & Equipment - Fuel | 5,210 | 4,000 | 4,272 | 5,000 | 5,000 |
| 40-41-7393 | Vehicle & Equipment Sup & Rep | 1,959 | 2,000 | 2,848 | 3,000 | 3,000 |
| 40-41-7406 | General Repairs | 8,526 | 0 | 0 | 0 | 0 |
| 40-41-7409 | Info System - Maintenance | 114 | 800 | 0 | 800 | 800 |
| 40-41-7410 | Equipment Maintenance | 1,385 | 3,000 | 363 | 3,000 | 3,000 |
| 40-41-7412 | Computer Equipment & Supplies | 0 | 150 | 0 | 150 | 150 |
| 40-41-7413 | Miscellaneous Small Tools | 1,676 | 3,000 | 1,009 | 1,500 | 1,500 |
| 40-41-7414 | Equipment Repair | 1,450 | 750 | 900 | 1,000 | 1,000 |
| 40-41-7421 | Cleaning Supplies | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 40-41-7422 | Minor Equipment/Furniture | 0 | 150 | 0 | 150 | 150 |
| 40-41-7424 | Postage | 0 | 150 | 0 | 150 | 150 |
| 40-41-7425 | Office Supplies | 537 | 1,200 | 342 | 1,200 | 1,200 |
| 40-41-7438 | Building Rent | 6,500 | 9,000 | 7,800 | 9,000 | 9,000 |
| 40-41-7439 | Equipment Rental/Leasing | 38 | 2,000 | 0 | 2,000 | 2,000 |
| 40-41-7440 | Facility Maintenance- Landscape | 34,529 | 50,000 | 35,100 | 50,000 | 50,000 |
| 40-41-7441 | Building Maintenance | 16,345 | 8,000 | 12,934 | 8,000 | 8,000 |
| 40-41-7451 | Insurance - Liability | 6,742 | 1,700 | 1,865 | 1,700 | 1,700 |
| 40-41-7467 | Special Expense | 0 | 0 | 8,323 | 0 | 0 |
| 40-41-7469 | Personal Protective Equipment | 4,654 | 3,000 | 1,891 | 3,000 | 3,000 |
| 40-41-7470 | Safety Equipment & Supplies | 19 | 0 | 23 | 0 | 0 |
| 40-41-7481 | Utilities/Electrical Cost | 97,170 | 80,000 | 85,276 | 90,000 | 90,000 |
| 40-41-7482 | Utilities/Water Cost | 36,925 | 35,000 | 39,236 | 40,000 | 40,000 |
| 40-41-7483 | Utilities/Waste Cost | 6,475 | 5,000 | 12,409 | 5,000 | 5,000 |
| 40-41-7526 | Miscellaneous Bank Charges | 3,026 | 0 | 778 | 0 | 0 |
| 40-41-7527 | Miscellaneous Services & Supplies | 245 | 2,000 | 606 | 2,000 | 2,000 |
| 40-41-7534 | Special Expense | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 40-41-7536 | Operating Transfer Out | 55,884 | 0 | 0 | 0 | 0 |
| 40-41-7542 | Taxes & Assessments | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 40-41-7543 | Inter-fund Investment Prop Tax | 0 | 300 | 0 | 300 | 300 |
| 40-41-7544 | Reimbursement for County Admin | 1,176 | 500 | 0 | 500 | 500 |
| 40-41-7545 | Revenue Collection | 5,404 | 2,000 | 5,348 | 2,000 | 2,000 |
| 40-41-7548 | Accounting (A/P, A/R, GL) | 2,256 | 0 | 0 | 0 | 0 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|--------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 40-41-7549 | Public Works - Permits | 0 | 500 | 0 | 500 | 500 |
| 40-41-7550 | Property Taxes | 911 | 2,000 | 3,379 | 3,000 | 3,000 |
| 40-41-7551 | CCC DB Sign Replacement | 18,800 | 5,000 | 216 | 5,000 | 5,000 |
| 40-41-8000 | Salary & Wages | 198,968 | 230,000 | 201,230 | 265,000 | 279,000 |
| 40-41-8003 | ER Taxes | 15,784 | 0 | 0 | 0 | 0 |
| 40-41-8180 | Training Conferences Travel | 0 | 0 | 0 | 2,500 | 2,500 |
| 40-41-8182 | Travel & Meetings | 274 | 700 | 200 | 0 | 0 |
| 40-41-8197 | Train, Meet & Education | 1,086 | 1,500 | 425 | 0 | 0 |
| 40-41-8210 | Dues & Subscriptions | 0 | 300 | 175 | 300 | 300 |
| 40-41-8225 | Memberships | 620 | 0 | 1,192 | 500 | 500 |
| 40-41-8255 | Donation Expenditures | 0 | 0 | 5,347 | 0 | 0 |
| 40-41-8256 | Events | 10,283 | 0 | 5,793 | 3,000 | 3,000 |
| 40-41-8271 | Consulting Services | 2,595 | 0 | 1,584 | 0 | 10,000 |
| 40-41-8286 | Legal - General | 3,318 | 1,500 | 12,056 | 1,500 | 1,500 |
| 40-41-8301 | Annual Audit Services | 1,000 | 1,000 | 0 | 1,000 | 1,000 |
| 40-41-8317 | Advertising | 13,422 | 16,000 | 9,646 | 16,000 | 16,000 |
| 40-41-8319 | Internet Website | 0 | 0 | 0 | 0 | 0 |
| 40-41-8361 | Telephone - general | 4,466 | 2,000 | 4,091 | 5,000 | 5,000 |
| 40-41-8362 | Telecom - networking | 2,511 | 700 | 2,232 | 3,000 | 2,000 |
| 40-41-8363 | Telephone - cellular | 214 | 1,200 | 591 | 1,200 | 1,200 |
| 40-41-8392 | Vehicle & Equipment - Fuel | 0 | 100 | 0 | 100 | 100 |
| 40-41-8406 | General Repairs | 0 | 2,500 | 0 | 5,000 | 5,000 |
| 40-41-8408 | Special Equipment | 0 | 100 | 765 | 100 | 0 |
| 40-41-8409 | Info System - Maintenance | 3,502 | 2,000 | 110 | 2,000 | 0 |
| 40-41-8410 | Equipment Maintenance | 0 | 800 | 100 | 800 | 0 |
| 40-41-8411 | Software Hosting | 4,525 | 4,000 | 3,879 | 5,000 | 0 |
| 40-41-8412 | Computer Equipment & Supplies | 0 | 0 | 180 | 1,500 | 1,500 |
| 40-41-8413 | Miscellaneous Small Tools | 0 | 0 | 84 | 500 | 500 |
| 40-41-8422 | Minor Equipment/Furniture | 0 | 0 | 46 | 0 | 0 |
| 40-41-8423 | Office Furniture | 0 | 0 | 0 | 0 | 0 |
| 40-41-8424 | Postage | 2,878 | 3,000 | 4,052 | 6,000 | 6,000 |
| 40-41-8425 | Office Supplies | 3,369 | 2,500 | 3,571 | 4,000 | 4,000 |
| 40-41-8438 | Rent & Facility Expense | 0 | 0 | 53 | 0 | 0 |
| 40-41-8439 | Equipment Rental/Leasing | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 40-41-8440 | Facility Maintenance-Landscape | 5,806 | 15,000 | 12,169 | 15,000 | 15,000 |
| 40-41-8441 | Building Maintenance | 12,797 | 10,000 | 13,739 | 15,000 | 16,000 |
| 40-41-8442 | Pool Maintenance | 6,897 | 8,500 | 279 | 10,500 | 11,000 |
| 40-41-8451 | Insurance - Liability | 6,742 | 3,500 | 0 | 3,500 | 3,500 |
| 40-41-8453 | Insurance - Property | 0 | 1,000 | 270 | 1,000 | 1,000 |
| 40-41-8454 | Insurance - Umbrella | 0 | 0 | 0 | 0 | 0 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|--------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 40-41-8466 | Permits & Fees | 1,870 | 2,000 | 730 | 2,000 | 2,000 |
| 40-41-8469 | Personal Protective Equipment | 487 | 500 | 0 | 600 | 650 |
| 40-41-8470 | Safety Equipment & Supplies | 3,320 | 750 | 658 | 1,500 | 1,600 |
| 40-41-8481 | Utilities/Electrical Cost | 27,847 | 20,000 | 11,022 | 24,000 | 25,000 |
| 40-41-8482 | Utilities/Water Cost | 8,878 | 12,000 | 7,782 | 14,000 | 15,000 |
| 40-41-8483 | Utilities/Waste Cost | 7,270 | 6,000 | 6,048 | 6,000 | 6,000 |
| 40-41-8495 | Chemicals | 10,274 | 8,500 | 3,523 | 10,000 | 11,000 |
| 40-41-8526 | Miscellaneous Bank Charges | 3,293 | 2,500 | 2,588 | 2,500 | 2,500 |
| 40-41-8527 | Miscellaneous Services & Supplies | 1,602 | 1,000 | 49 | 1,000 | 1,000 |
| 40-41-8534 | Special Expense | 421 | 300 | 0 | 300 | 300 |
| 40-41-8535 | Credit Memo | 1,439 | 3,500 | 2,084 | 3,500 | 3,500 |
| 40-41-8539 | COGS - Community Center | 0 | 0 | 0 | 300 | 300 |
| 40-41-8540 | Swim Team Expenses | 3,430 | 0 | 2,970 | 0 | 0 |
| 40-41-8541 | Food Expense | 444 | 0 | 0 | 100 | 100 |
| 40-41-8542 | Beverage Expense | 0 | 0 | 0 | 500 | 500 |
| 40-41-8543 | Program Fees | 26,804 | 20,000 | 16,030 | 35,000 | 35,000 |
| 40-41-8548 | Inter-governmental Charges | 0 | 200 | 0 | 200 | 200 |
| 40-41-8550 | Property Taxes | 470 | 500 | 470 | 500 | 500 |
| | Total | \$870,386 | \$782,850 | \$649,635 | \$885,450 | \$913,200 |

Capital Improvements

| Account Code | Capital Improvements | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|------------------------------|--------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| Project Codes See Page 60 | Landscaping/Streetscapes | | 100,000 | 83,950 | 150,000 | |
| | Parks | | 250,000 | 92,230 | 335,000 | 75,000 |
| | Building/Equipment | | 48,000 | | | |
| | Total | \$18,015 | \$398,000 | \$176,180 | \$485,000 | \$75,000 |

Lighting and Landscaping, Community Center Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and also manages the Community Center park grounds. In fiscal year 19/20 plans are underway to complete;

- The Community Center Pool Project,
- Landscape Medians on Discovery Bay Boulevard and,
- Refurbishing the Dog Park

For a complete listing of capital projects and associated costs please see page 48.

Budgeted Fund Summary

| Zone 8 Fund Balance Summary | Year End Fund Balance FY 17/18 | Budgeted Revenues FY 18/19 | Budgeted Expenses FY 18/19 | Budgeted Fund Balance FY 18/19 | Estimate Expenses FY 19/20 | Estimate Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 | Year End Fund Balance FY 17/18 |
|-----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | | 683,661 | | | 288,148 | | | (32,212) | | |
| O&M Funds | 156,570 | 782,850 | 782,850 | 156,570 | 885,450 | 885,450 | 156,570 | 913,200 | 913,200 | 156,570 |
| Capital Improvement Funds | 127,091 | 2,487 | 398,000 | (268,422) | 129,640 | 485,000 | (623,782) | 113,275 | 75,000 | (585,507) |
| Revolving Funds | 0 | | | 0 | 35,000 | | 35,000 | 35,000 | | 35,000 |
| Reserve Funds | 400,000 | | | 400,000 | | | 400,000 | | | 400,000 |
| YE Fund Balance | \$683,661 | \$1,468,998 | \$1,180,850 | \$288,148 | \$1,338,238 | \$1,370,450 | (\$32,212) | \$1,029,263 | \$988,200 | \$6,063 |

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, community center events and from River Otter Swim Team administrative services charges..

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, Community Center Zone #8 Appropriations

The Discovery Bay Lighting and Landscape, Community Center Zone #8 (Zone 8) receives annual funding through a portion of property taxes collected within its boundaries. Each year, the Town of Discovery Bay Community Services District (District) is responsible for identifying its appropriation limit in accordance Article XIII B of the California Constitution, known as the Proposition 4 or the GANN limit.

Staff collects the necessary information from the California Department of Finance and calculates the Appropriations Limit for Zone 8 for board approval every July. The calculation is based on the previous year's appropriation limit and factors in the change of California's per capita personal income and local population percentage change.

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/documents/PriceandPopulation2019.pdf>

Below is a snapshot of the history of previous Appropriations calculations by fiscal year.

ATTACHMENT A

Discovery Bay Lighting Landscape Zone 8
Appropriations Limit Calculation

| | Historical Limit (With Permitted Increases) | Per Capita Personal Income Change | Per Capita Ratio* | Population Change | Population Ratio* | Fiscal Year Factor |
|------------|--|--------------------------------------|-------------------|----------------------|-------------------|--------------------|
| Year 04/05 | \$ 352,279.00 | | | | | |
| Year 05/06 | \$ 379,708.29 | 5.26 | 1.0526 | 2.4 | 1.024 | 1.0778624 |
| Year 06/07 | \$ 402,876.48 | 3.96 | 1.0396 | 2.06 | 1.0206 | 1.06101576 |
| Year 07/08 | \$ 431,200.71 | 4.42 | 1.0442 | 2.5 | 1.025 | 1.070305 |
| Year 08/09 | \$ 461,481.34 | 4.29 | 1.0429 | 2.62 | 1.0262 | 1.07022398 |
| Year 09/10 | \$ 469,171.69 | 0.62 | 1.0062 | 1.04 | 1.0104 | 1.01666448 |
| Year 10/11 | \$ 458,900.84 | -2.54 | 0.9746 | 0.36 | 1.0036 | 0.97810856 |
| Year 11/12 | \$ 474,747.11 | 2.51 | 1.0251 | 0.92 | 1.0092 | 1.03453092 |
| Year 12/13 | \$ 497,620.79 | 3.77 | 1.0377 | 1.01 | 1.0101 | 1.04818077 |
| Year 13/14 | \$ 525,557.54 | 5.12 | 1.0512 | 0.47 | 1.0047 | 1.05614064 |
| Year 14/15 | \$ 530,903.12 | -0.23 | 0.9977 | 1.25 | 1.0125 | 1.01017125 |
| Year 15/16 | \$ 556,915.93 | 3.82 | 1.0382 | 1.04 | 1.0104 | 1.04899728 |
| Year 16/17 | \$ 592,397.12 | 5.37 | 1.0537 | 0.95 | 1.0095 | 1.06371015 |
| Year 17/18 | \$ 619,784.89 | 3.69 | 1.0369 | 0.9 | 1.009 | 1.0462321 |
| Year 18/19 | \$ 644,137.32 | 3.67 | 1.0367 | 0.25 | 1.0025 | 1.03929175 |
| Year 19/20 | \$ 672,615.76 | 3.85 | 1.0385 | 0.55 | 1.0055 | 1.04421175 |

* Based on factors provided in the annual Price and Population Information letter from the California Department of Finance. Dated May 2019

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 | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 41-31-5120 | Assessment Income | 133,676 | 134,000 | 130,058 | 143,200 | 146,200 |
| 41-31-5177 | Reimbursements | 0 | 500 | 0 | 0 | 0 |
| 41-31-5179 | Miscellaneous | 0 | 4,500 | 0 | 0 | 0 |
| 41-31-5226 | CCC Vehicle Reimbursement | 13,971 | 4,000 | 0 | 13,000 | 13,000 |
| | Total | \$147,646 | \$143,000 | \$130,058 | \$156,200 | \$159,200 |

Expenditures

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|------------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 41-41-7000 | Salary & Wages | 29,471 | 61,000 | 30,871 | 61,000 | 64,000 |
| 41-41-7003 | ER Taxes | 2,305 | 0 | 0 | 0 | 0 |
| 41-41-7165 | Board of Directors Compensation | 0 | 0 | 230 | 0 | 0 |
| 41-41-7180 | Training Conferences Travel | 0 | 0 | 0 | 1,000 | 1,000 |
| 41-41-7181 | Travel & Meetings - BOD | 0 | 0 | 201 | 0 | 0 |
| 41-41-7182 | Travel | 0 | 500 | 0 | 0 | 0 |
| 41-41-7196 | Training & Education - BOD | 0 | 0 | 850 | 0 | 0 |
| 41-41-7197 | Train, Meet & Education | 100 | 300 | 475 | 0 | 0 |
| 41-41-7210 | Dues & Subscriptions | 0 | 200 | 0 | 200 | 200 |
| 41-41-7225 | Memberships | 28 | 400 | 127 | 400 | 400 |
| 41-41-7271 | Consulting Services | 0 | 3,900 | 0 | 3,900 | 3,900 |
| 41-41-7286 | Legal - General | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 41-41-7301 | Annual Audit Services | 2,200 | 2,000 | 0 | 2,000 | 2,000 |
| 41-41-7317 | Advertising | 181 | 0 | 0 | 0 | 0 |
| 41-41-7361 | Telephone - general | 92 | 1,000 | 82 | 1,000 | 1,000 |
| 41-41-7362 | Telecom - networking | 168 | 700 | 86 | 700 | 700 |
| 41-41-7363 | Telephone - cellular | 1,679 | 1,200 | 1,082 | 1,200 | 1,200 |
| 41-41-7376 | Road/Construction Materials | 0 | 200 | 0 | 200 | 200 |
| 41-41-7392 | Vehicle & Equipment - Fuel | 4,880 | 5,000 | 3,831 | 5,000 | 5,000 |
| 41-41-7393 | Vehicle & Equipment Sup & Rep | 2,255 | 1,500 | 1,731 | 1,500 | 1,500 |
| 41-41-7406 | General Repairs | 0 | 100 | 0 | 100 | 100 |
| 41-41-7409 | Info System - Maintenance | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 41-41-7410 | Equipment Maintenance | 918 | 1,500 | 157 | 1,500 | 1,500 |

| Account Code | Expenses | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018-2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|--------------|-----------------------------------|------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| 41-41-7412 | Computer Equipment & Supplies | 0 | 750 | 0 | 750 | 750 |
| 41-41-7413 | Miscellaneous Small Tools | 341 | 900 | 2,274 | 3,000 | 3,000 |
| 41-41-7414 | Equipment Repair | 703 | 750 | 846 | 1,500 | 1,500 |
| 41-41-7421 | Cleaning Supplies | 0 | 500 | 0 | 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 | 185 | 500 | 0 | 500 | 500 |
| 41-41-7438 | Building Rent | 4,760 | 9,000 | 7,800 | 9,000 | 9,000 |
| 41-41-7439 | Equipment Rental/Leasing | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 41-41-7440 | Facility Maintenance-Landscaping | (964) | 12,750 | 16,593 | 17,000 | 17,000 |
| 41-41-7441 | Building Maintenance | 3,833 | 3,000 | 3,000 | 3,000 | 3,000 |
| 41-41-7451 | Insurance - Liability | 6,468 | 1,200 | 165 | 1,200 | 1,200 |
| 41-41-7469 | Personal Protective Equipment | 4,112 | 1,500 | 1,636 | 3,000 | 3,000 |
| 41-41-7470 | Safety Equipment & Supplies | 118 | 0 | 0 | 0 | 0 |
| 41-41-7481 | Utilities/Electrical Cost | 1,061 | 1,350 | 957 | 1,350 | 1,350 |
| 41-41-7482 | Utilities/Water Cost | 17,939 | 20,000 | 15,631 | 20,000 | 20,000 |
| 41-41-7483 | Utilities/Waste Cost | 1,155 | 1,500 | 1,771 | 1,500 | 1,500 |
| 41-41-7527 | Miscellaneous Services & Supplies | 500 | 500 | 0 | 500 | 500 |
| 41-41-7534 | Special Expense | 0 | 500 | 0 | 500 | 500 |
| 41-41-7536 | Operating Transfer Out | 13,971 | 0 | 0 | 0 | 0 |
| 41-41-7542 | Taxes & Assessments | 0 | 1,000 | 0 | 0 | 0 |
| 41-41-7545 | Revenue Collection | 423 | 600 | 423 | 600 | 600 |
| 41-41-7550 | Property Taxes | 0 | 0 | 0 | 1,000 | 1,000 |
| 41-41-7570 | Depreciation Expense | 12,129 | 0 | 0 | 0 | 0 |
| | | \$111,011 | \$139,350 | \$90,818 | \$148,150 | \$151,150 |

Capital Improvements

| Account Code | Capital Improvements | Actual FY 2017-2018 | Budgeted FY 2018-2019 | Actuals to Date FY 2018- 2019 | Budgeted FY 2019-2020 | Budgeted FY 2020-2021 |
|------------------------------|--------------------------|------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|
| Project Codes See Page 60 | Landscaping/Streetscapes | | | | | |
| | Parks | | 73,000 | | 173,000 | |
| | Building/Equipment | | 12,000 | | | |
| | Total | \$1,630 | \$85,000 | \$0 | \$173,000 | \$0 |

Lighting and Landscaping Zone 9 is the Ravenswood area of Discovery Bay. In the next fiscal year, the department will be replacing the Play structure and ground cover for the Ravenswood Park. For a complete listing of capital projects and associated costs please see page 48.

Budgeted Fund Summary

| Zone 9 Fund Balance Summary | Year End Fund Balance FY 17/18 | Budgeted Revenues FY 18/19 | Budgeted Expenses FY 18/19 | Budgeted Fund Balance FY 18/19 | Estimated Revenues FY 19/20 | Estimate Expenses FY 19/20 | Estimate Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 |
|------------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|
| Beginning Fund Balance (Carryover) | | 298,883 | | | 212,533 | | | 67,583 | | |
| O&M Funds | 27,870 | 139,350 | 139,350 | 27,870 | 148,150 | 148,150 | 27,870 | 151,150 | 151,150 | 27,870 |
| Capital Improvement Funds | 191,013 | 3,650 | 85,000 | 109,663 | 8,050 | 173,000 | (55,287) | 8,050 | 0 | (47,237) |
| Revolving Funds | 5,000 | 0 | 0 | | 0 | 0 | 20,000 | 0 | 0 | 20,000 |
| Reserve Funds | 75,000 | 0 | 0 | 75,000 | 0 | 0 | 75,000 | 0 | 0 | 75,000 |
| YE Fund Balance | \$298,883 | \$441,883 | \$224,350 | \$212,533 | \$368,733 | \$321,150 | \$67,583 | \$226,783 | \$151,150 | \$75,633 |

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/>.

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Capital Projects

The Capital Improvement Projects for Fiscal Year 2019/2020 are valued at \$5,075,967. 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 2019/2020 the Wastewater CIP and Structures & Replacements represent eight (8) major projects with multiple components per project for a total combined cost of \$1,790,000. These costs are allocated to the approved CIP projects including, Lift Station Improvements, SCADA Improvements, Plant 1 Refurbishment, Denitrification Design, Wastewater Distribution System & Maintenance, and Mainline Piping Replacement.

Water Capital Improvements and Structures & Replacements

For FY 2019/2020 The Water CIP and Structures & Replacements includes nine (9) projects at a total combined cost of \$2,290,000. The CIP projects include Water Supply Capacity (source, treatment & storage) and Upgrades & Maintenance of the Existing Water Supply Facilities, upgrading of hypo tanks and a Water Meter Cross Connection Survey.

Equipment Capital

The District plans to purchase either a wood chipper or a firebox to dispose of green waste for a cost of \$50,000.

Vehicle Capital

The District plans to purchase a new truck in fiscal year 2019/2020 for an estimated cost at \$40,000.

Building and Improvements Capital

In fiscal year 2019/2020, the District plans to improve upon its security systems at our Water & Wastewater plant facilities. The District will be implementing new electronic gates and locks at all operations facilities for an estimated cost of \$120,000. The District will also be completing the needed upgrades and repairs to the building at 1037 Discovery Bay Boulevard for an estimated cost of \$150,000.

Revolving funds for Infrastructure Replacements and Maintenance

In fiscal year 2019/2020, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water, \$35,000 for Zone 8.

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

Zone 8 Community Center Pool project is currently budgeted at a cost of \$260,000. Zone #9 will be replacing the play structure at Ravenswood Park for a total of \$173,000.

Capital Project Listing

| Project # | Project Name | FY 19/20 Year (1) | FY 20/21 Year (2) | FY 21/22 Year (3) | FY 22/23 Year (3) | FY 23/24 Year (3) | Look-Ahead/Contingency FY 24 - FY 29 Years (6-10) |
|-----------|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| | CIP for Water Supply Capacity (Source, Treatment and Storage) | | | | | | |
| 52 | Well 8 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction for 1,800 gpm well | \$700,000 | \$2,500,000 | | | | |
| TBD | Abandon and Destroy Well 5A and Site Decommissioning | | \$75,000 | | | | |
| 61 | Newport WTP Storage Tank - Site Acquisition Earthwork, Foundation, 275,000 gallon Tank, Pipe, Valves, Controls | | | \$1,000,000 | | | |
| TBD | Willow Lake WTP Filter Project - 850 gpm Filter D, second Backwash Tank, Recycle Pumps Upgrade | | | | \$700,000 | | |
| TBD | Contingency for well construction | | | | | | \$2,400,000 |
| | Upgrades and Maintenance for Existing Water Supply Facilities | | | | | | |
| TBD | Well 4A Rehab - Maintenance to remove water and lack of oil | \$100,000 | | | | | |
| TBD | Stabilization Soils- Willow Lake WTP | \$150,000 | | | | | |
| TBD | Contingency for Well Rehab and Pump | | | \$100,000 | | | |
| TBD | Upgrade Well 4A Station Piping and Storm Drain Discharge Piping | \$75,000 | | | | | |
| | Water Distribution System/Pipeline Replacements | | | | | | |
| TBD | Mainline CIP Program Long-Term (budget to replace/upgrade 2-3 miles in Years 6-10) | | | | | | \$2,700,000 |
| TBD | Pantages - Kellogg Creek Crossing 16-inch mainline from Discovery Pt to Point of Timber Rd - verify schedule?? | | | \$375,000 | | | |
| TBD | Pantages - Kellogg Creek Crossing 16-inch mainline from Cabrillo Pt to Point of Timber Rd - verify schedule?? | | | \$375,000 | | | |
| TBD | 6 inch pipeline replacement Lakeview Business Park (400 ft. Firwood to business park) | \$290,000 | | | | | |
| TBD | Repair/Replace/Abandon? Underwater Crossing Laguna Ct | \$400,000 | | | | | |
| TBD | Edgeview St. Andrews /Clubhouse | \$300,000 | | | | | |
| | Additional Capital Improvements - Water Distribution System & Maintenance | | | | | | |

| Project # | Project Name | FY 19/20 Year (1) | FY 20/21 Year (2) | FY 21/22 Year (3) | FY 22/23 Year (3) | FY 23/24 Year (3) | Look-Ahead/Contingency FY 24 - FY 29 Years (6-10) |
|-----------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| TBD | Newport & Willow Lake Water Treatment Plant- Installation of spill containment curbing/diversion | \$25,000 | | | | | |
| TBD | Upgrade Hypo Tanks at Newport & Willow Lake Water Treatment Plants | | | \$25,000 | | | |
| TBD | Water Meter Cross Connection Survey/Plan | | | | | | |
| | Master Plans | | | | | | |
| TBD | Water Master & Asset Management Plans | \$250,000 | | | | | |
| TBD | 2020 Urban Water Management Plan (state mandated) | | \$30,000 | | | | |
| TBD | America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans | | \$3,000 | | | | |
| 15 | Annual Wastewater Lift Station Improvements | | | | | | |
| | Lift Station R | | | | | | |
| | Lift Station J | | | | | | |
| | Lift Station S | | | | | | |
| | Lift Station H | | | | | | |
| | Lift Station A | \$70,000 | | | | | |
| | Lift Station C | \$70,000 | | | | | |
| | Lift Station D | \$70,000 | | | | | |
| | Lift Station E | \$70,000 | | | | | |
| 112 | Clarifier Rehabilitation- Wastewater System | | | | | | |
| | Plant 2 Clarifier #3 Rehabilitation | \$150,000 | | | | | |
| | Clarifier Launderers Cover Plant 2 | | | \$300,000 | | | |
| | Clarifier #4 Repair | \$10,000 | | | | | |
| 110 | Wastewater Treatment Plant 1 Refurbishment | | | | | | |
| | Ox Ditch 1 crack sealing & structural repair | | \$150,000 | | | | |
| | Ox Ditch 2 Rotor repairs, recoat steal | | \$150,000 | | | | |
| | Clarifier #1 & #2 rehab | | \$300,000 | | | | |
| | MCC Replacement & MCC Standby Generator | | \$661,000 | | | | |
| | Influent Pump station odor control system | | \$120,000 | | | | |
| | Headworks coating, grating, instruments & misc. | | \$75,000 | | | | |
| | Storm Drain Improvements | | \$20,000 | | | | |
| | Pump Station W Valve/gate | | \$50,000 | | | | |
| | Additional Capital Improvements - Wastewater System & Maintenance | | | | | | |
| 122 | Plant 2 RAS & WAS Pumping System- Covering Structure Installation | | | | | | |
| 109 | Replace Lagoon Dredge | \$50,000 | | | | | |
| 113 | CCTV Van | | | | | | |

| Project # | Project Name | FY 19/20 Year (1) | FY 20/21 Year (2) | FY 21/22 Year (3) | FY 22/23 Year (3) | FY 23/24 Year (3) | Look-Ahead/Contingency FY 24 - FY 29 Years (6-10) |
|-----------|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 114 | Step Screen Headworks | | | \$250,000 | | | |
| 124 | Outfall Diffuser Engineers report | | \$1,000,000 | | | | |
| | Outfall Diffuser Repairs | | | | | | |
| 125 | O&M Manual for plant 1 & 2 and sewer pump stations - needed to operate Tittle 22 facility | \$500,000 | | | | | |
| TBD | Equipment Cover Expansion | 100,000 | | | | | |
| 7 | Filtration Project | | | | | | |
| | Plant 2 Paving | \$94,000 | | | | | |
| | Channel Road Plant 1- spot patching is needed | \$50,000 | | | | | |
| 87 | Denitrification Project | | | | | | |
| | Denitrification Project | \$450,000 | \$5,000,000 | \$2,600,000 | | | |
| | Upgrade UV Disinfection | | \$500,000 | | | | |
| | Methanol Plant | | | | \$1,000,000 | | |
| 129 | Mainline Piping Replacement | | | | | | |
| | 235 feet of pipe replacement (Lakeview Business Plaza from Cherry Hills) | \$250,000 | | | | | |
| 131 | Master Plans | | | | | | |
| | Wastewater Master Plan | | | | | | |
| | Building Rehabilitation | | | | | | |
| TBD | Island Building by Well 1 B (Virgil's office) | 150,000 | | | | | |
| | Relocate District Office | | | | | | |
| | Move District Main Office Building to new site due to Willow Lake Storage Tank | | 250,000 | | | | |
| 20 | Vehicle & Equipment Purchases | | | | | | |
| | Truck | 40,000 | | | | | |
| | Wood Chipper or Firebox | 50,000 | | | | | |
| 130 | District Security | | | | | | |
| | Phase 1 | | | | | | |
| | Phase 2 | 120,000 | | | | | |
| | Phase 3 | | 150,000 | | | | |
| | Community Center | | | | | | |
| 80 | Pool Refurbishment or New Pool - DECISION TO BE DETERMINED | 260,000 | | | | | |
| TBD | Tennis Courts | | 70,000 | | | | |
| TBD | Drainage Plan | | | | | | 25,000 |
| TBD | Kids Club | | | | | | 25,000 |
| TBD | HVAC | | | | | | 20,000 |
| TBD | Carpet | | | | | | 140,000 |
| TBD | Tennis Court Lighting-courts 1-4 | | | | | | 10,000 |
| TBD | Property Fencing | | | | | | 35,000 |
| TBD | Front Landscaping | | | | | | 100,000 |
| TBD | Irrigation System Back of the Community Center | | | | | | 96,000 |
| TBD | Front Parking Lot | | | | | | 115,000 |
| TBD | Bathroom Remodel ADA | | | | | | 25,000 |
| | Zone 8 Landscaping | | | | | | |
| TBD | Medians landscape replacement | 125,000 | | | | | |

| Project # | Project Name | FY 19/20 Year (1) | FY 20/21 Year (2) | FY 21/22 Year (3) | FY 22/23 Year (3) | FY 23/24 Year (3) | Look-Ahead/Contingency FY 24 - FY 29 Years (6-10) |
|-----------|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| TBD | Master Plan | | | | | | 85,000 |
| TBD | DB BLVD East Side Planting and Enhancements | | | | | | 65,000 |
| TBD | Clipper Drive - Planting & Enhancements | | | | | | 275,000 |
| TBD | Seal Way- Sprinkler System upgrades | | | | | | 115,000 |
| TBD | Newport Dr. from Capstan to Clipper Planting & Enhancements | | | | | | 45,000 |
| TBD | Sand Pt Planting, Sprinklers & Enhancements | | | | | | 35,000 |
| TBD | Lido Circle- New Sprinklers and Plantings | | | | | | 29,000 |
| TBD | Willow Lake Ct- Sprinklers & Planting | | | | | | 18,000 |
| | Zone 8 Parks | | | | | | |
| | Dog Park- PG&E Funds | 32,000 | | | | | |
| TBD | Cornell Park -Remodel Bathrooms | | | | | | 65,000 |
| TBD | Baseball Field upgrades | | | | | | 85,000 |
| TBD | Tree Work and Planting | | | | | | 45,000 |
| | Zone 9 Parks | | | | | | |
| TBD | Play structure & Ground Cover Replacement | 173,000 | | | | | |

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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

| Debit Service Payments | Bond | Date | Amount Paid |
|------------------------|------|----------------|-----------------------|
| Deutsche Bank | 2012 | November 2012 | \$139,167.40 |
| Deutsche Bank | 2012 | April 2013 | \$254,283.46 |
| US Bank | 2012 | October 2013 | \$559,355.55 |
| US Bank | 2012 | April 2014 | \$266,453.90 |
| US Bank | 2012 | October 2014 | \$561,456.04 |
| US Bank | 2012 | April 2015 | \$263,505.78 |
| US Bank | 2012 | November 2015 | \$586,505.15 |
| US Bank | 2012 | April 2016 | \$258,919.88 |
| US Bank | 2012 | September 2016 | \$568,886.14 |
| US Bank | 2012 | April 2017 | \$257,218.89 |
| US Bank | 2012 | October 2017 | \$567,173.50 |
| US Bank | 2017 | October 2017 | \$248,064.90 |
| US Bank | 2012 | April 2018 | \$255,010.04 |
| US Bank | 2017 | April 2018 | \$176,382.68 |
| US Bank | 2012 | November 2018 | \$570,155.47 |
| US Bank | 2017 | November 2018 | \$351,350.00 |
| US Bank | 2012 | April 2019 | \$252,651.47 |
| US Bank | 2017 | April 2019 | \$173,655.85 |
| Total | | | \$6,310,196.10 |

| Future Debit Service Payments | Bond | Date | Annual Amount |
|-------------------------------|------|-----------------------|---------------|
| US Bank | 2012 | Fiscal Year 2019-2020 | \$829,762.50 |
| US Bank | 2017 | Fiscal Year 2019-2020 | \$530,368.75 |

District Awards

The Town has earned District of Distinction, District Transparency Certificate of Excellence, and Special District Governance Gold-Level through *Special District Leadership Foundation (SDLF)*.

**(The District of Distinction was awarded in 2014, 2016 and 2018. The recertification process is every two years.)*

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: 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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