TOWN OF DISCOVERY BAY
COMMUNITY SERVICES DISTRICT

RESOLUTION 2019-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY, A CALIFORNIA COMMUNITY SERVICES DISTRICT, ADOPTING THE OPERATING, CAPITAL IMPROVEMENT AND REVENUE BUDGETS FOR FISCAL YEAR 2019-20

WHEREAS, The Town of Discovery Bay Community Services District is required pursuant to California Government Code Section 61110 to annually adopt a budget that identifies certain types of expenditures for the fiscal year that begins July 1st of each year; and

WHEREAS, The Finance Manager has prepared and submitted to the Board of Directors a Proposed Operating, Capital Improvement and Revenue Budget for the fiscal year beginning July 1, 2019 and ending on June 30, 2020; and

WHEREAS, The Board of Directors has considered the budget and the comments thereon, and has determined that it is necessary for the efficient management of the District to appropriate revenues to the expenditure categories necessary to carry out the activities of the District as provided in the FY 2019-20 draft budget, and as may be amended.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The annual Operating, Capital and Revenue budgets for all operational functions of the Town of Discovery Bay Community Services District for FY 2019-20 is hereby adopted.

SECTION 2. The Budget Document for FY 2019-20 is incorporated herein and is made a part of this Resolution.

SECTION 3. The Board Secretary shall certify the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED THIS 19th DAY OF JUNE 2019.

Bill Mayer
Board President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the Town of Discovery Bay Community Services District at a regularly scheduled meeting, held on June 19, 2019, by the following vote of the Board:

AYES: 4-President Mayer, Director Graves, Director Leete, Director Gutow
NOES: Ø
ABSENT: 1-Vice-President Pease
ABSTAIN: Ø

Michael R. Davies
Board Secretary

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

Town of Discovery Bay Community Services District
Fiscal Year 2019-2020 Adopted Budget

Table of Contents

Discovery Bay at a Glance 1
Board of Directors 4
Message from the General Manager 5
Finance Services Department 7
Water & Wastewater Services Department 8
Lighting and Landscaping Services Department 9
Recreation Services Department 10
General Counsel 11
Water & Wastewater Engineering 12
District Mission, Vision, Goals & Values 13
Budget Message 14
Strategic Goals 15
Goals, Objectives, and Action 16
Authorized Positions 17
Organizational Chart by Department 18
Salary & Wages 19
Minimum Wage Adjustment January 2020 20
The Budget Process 21
Budget Overview 22
Administration Services Revenue, Operations & Maintenance, and Capital Improvements 23
Water Services Revenue, Operations & Maintenance, and Capital Improvements 25
Water Utility Rate 30
Wastewater Services Revenue, Operations & Maintenance, and Capital Improvements 31
Wastewater Utility Rate 36
Lighting & Landscaping, Community Center Zone #8 Services Revenue, Operations & Maintenance, and Capital Improvements 37
Lighting & Landscaping, Community Center Zone #8 Appropriations 42
Lighting & Landscaping Zone #9 Services Revenue, Operations & Maintenance, and Capital Improvements 43
Lighting & Landscaping Zone #9 Engineer's Report 46
Capital Projects 47

Public Financing Authority 52
Debt Service 53
District Awards 55
Supplemental Information 56

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.

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 $13.9 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

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).

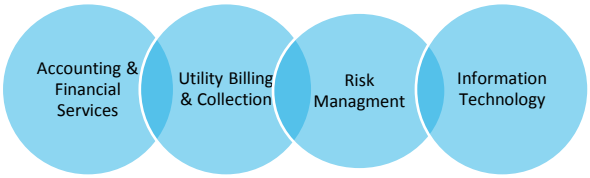
The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider to assure compliance with all regulatory requirements, laws and District policies pertaining to payroll.

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

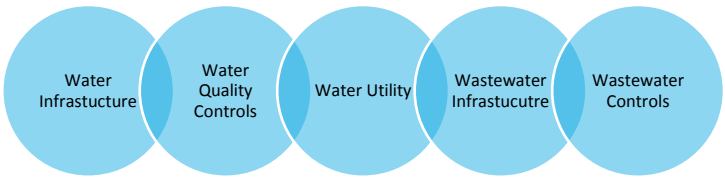
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the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

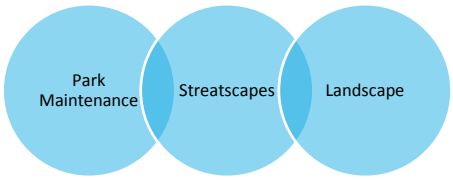
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make a well-informed 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 an 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

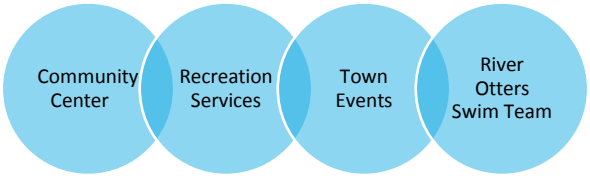
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

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.

Water & Wastewater Engineering

Outsourced – Luhdorff & Scalmanini Consulting Engineers (Water)

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

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.

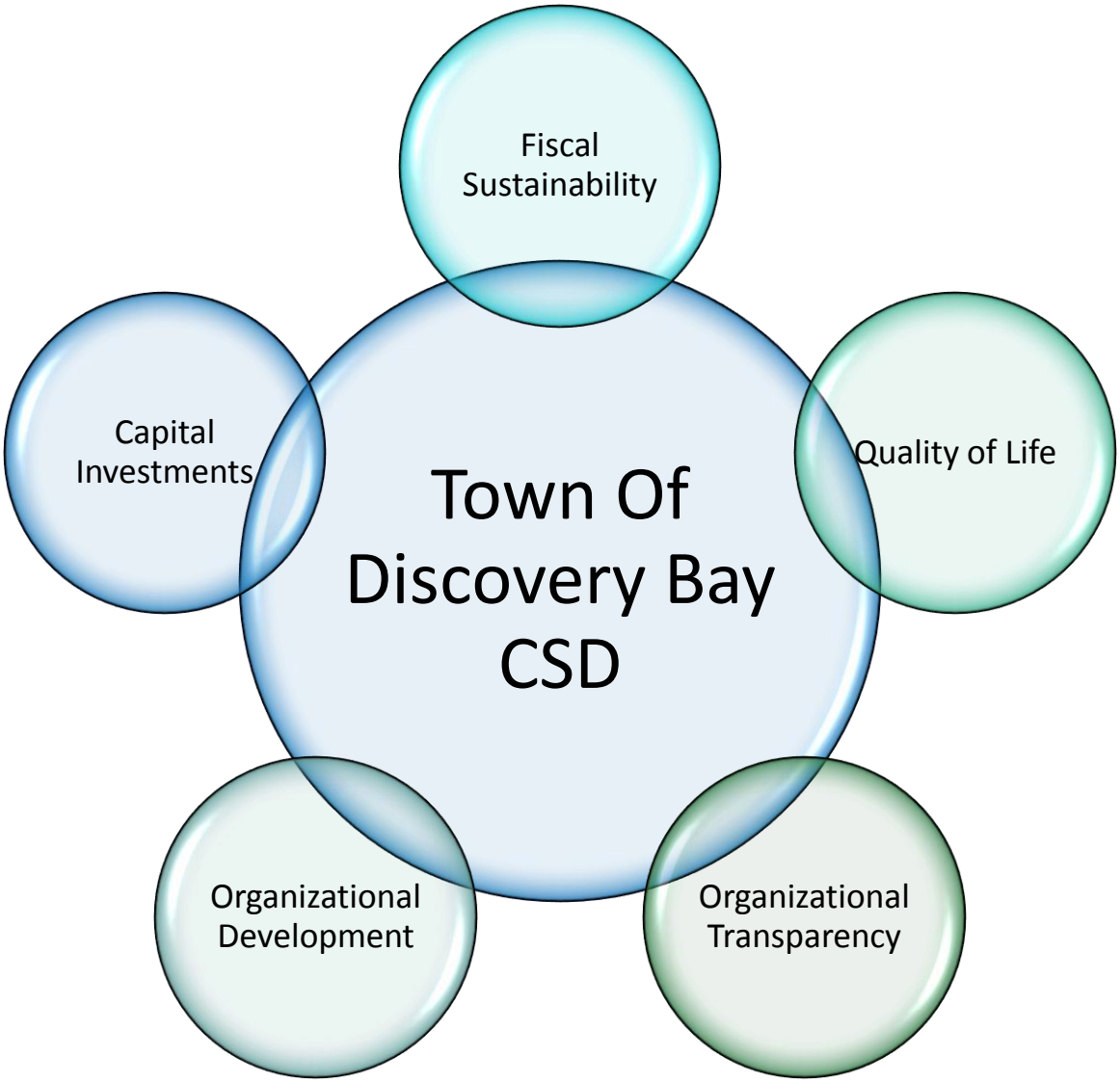
I would also like to thank the entire Board of Directors for their support over the past fiscal year. In preparing for the next fiscal year and continuing into the future, I expect that the District will continue to remain resourceful, innovative, and successful.

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

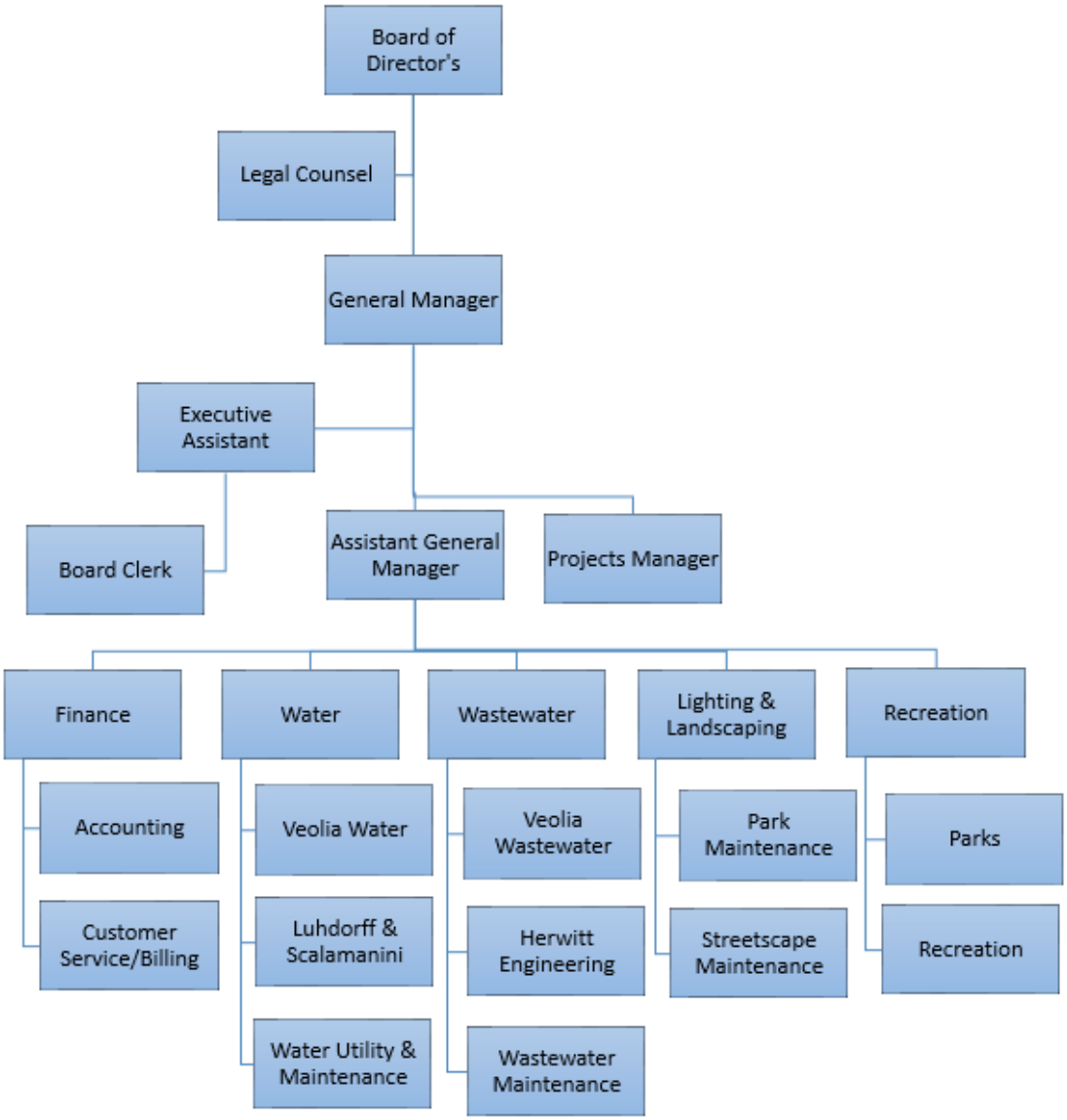
Goal	Objective	Performance Outlook
Fiscal Sustainability	• Balance Revenues and expenditures to ensure fiscal stability • Monitor trends in key revenue sources • Provide core services in an efficient and effective manner	• Review expenditure vs. budget reports for each department on a monthly basis • Conduct quarterly review and make adjustments needed
Quality of Life	• 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.	• Provide quarterly reports on activities for youth, seniors, and park & recreation programs.
Organizational Transparency	• 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.	• 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	• 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.	• Prepare a long-term staffing plan. • Develop training of key management and supervisorial staff. • Uphold and maintain safety training.
Capital Investments	• Prioritize and evaluate needed capital investments.	• 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	2	2
Parks & Maintenance Worker III	0	1	2	2
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**

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.

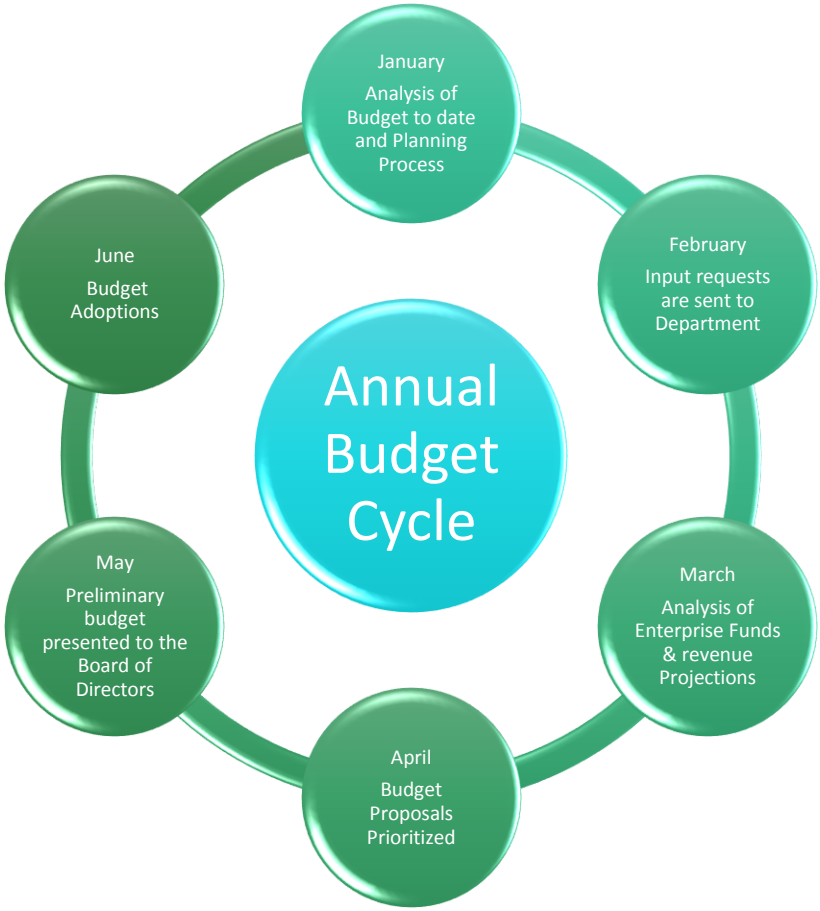
The Budget Process

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.

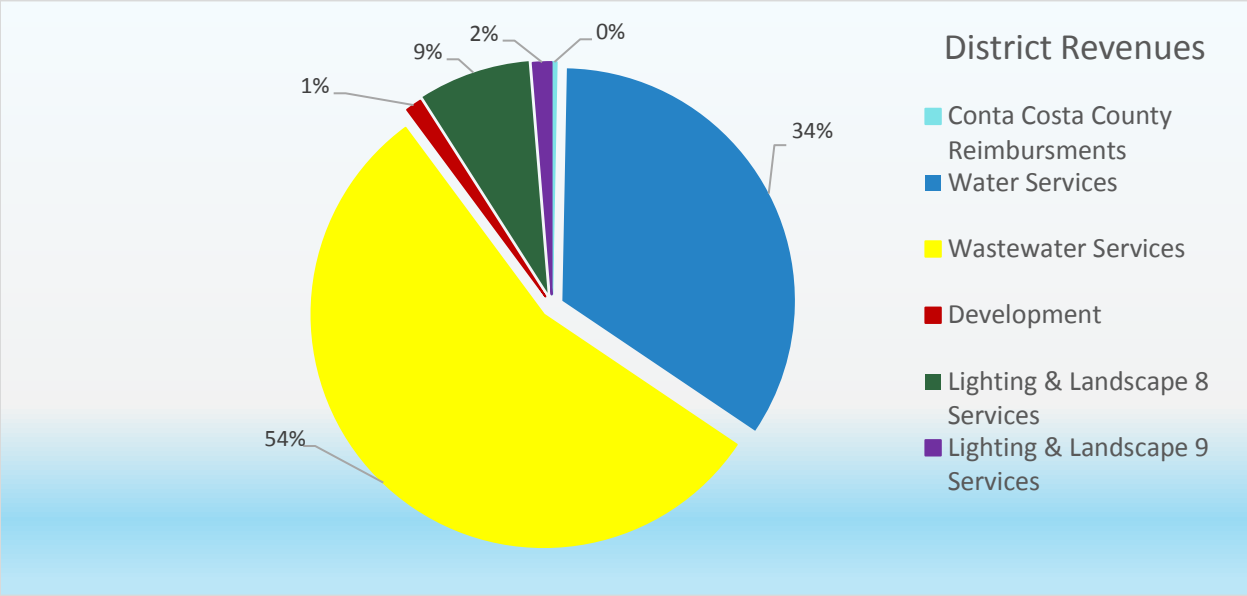
May: The preliminary budget is presented to the Board of Directors requesting any comments or recommendations.

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

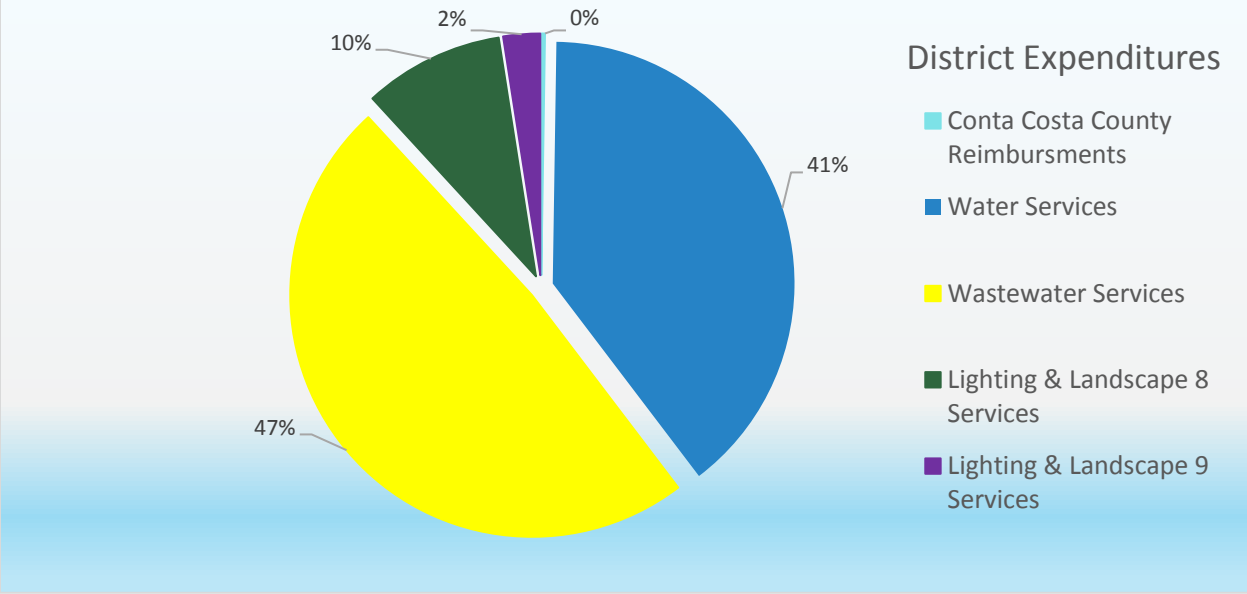
Budget Overview

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=

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	Current		Proposed FY 2016/17		Proposed FY 2017/18		Proposed FY 2018/19		Proposed FY 2019/20		Proposed FY 2020/21	
Residential Unmetered	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 Fee/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

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	
Residential Unmetered	Monthly ($/DU)	Yearly ($/DU)	Monthly ($/DU)	Yearly ($/DU)	Monthly ($/DU)	Yearly ($/DU)	Monthly ($/DU)	Yearly ($/DU)	Monthly ($/DU)	Yearly ($/DU)	Monthly ($/DU)	Yearly ($/DU)
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

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 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
	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	143,521	146,391
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**	**$156,521**	**$159,391**

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
	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**			**64,436**		
O&M Funds	27,870	139,350	139,350	27,870	156,521	148,150	36,241	159,391	151,150	44,482
Capital Improvement Funds	191,013	3,650	85,000	109,663	(3,468)	173,000	(66,805)	8,241	0	(58,564)
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**	**$365,586**	**$321,150**	**$64,436**	**$232,069**	**$151,150**	**$80,919**

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/.

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 Plant (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 Launders 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	30,000					
TBD	Kids Club						25,000
TBD	HVAC						25,000
TBD	Carpet						20,000
TBD	Tennis Court Lighting-courts 1-4						140,000
TBD	Property Fencing						10,000
TBD	Front Landscaping						35,000
TBD	Irrigation System Back of the Community Center						100,000
TBD	Front Parking Lot						96,000
TBD	Bathroom Remodel ADA						115,000
	Zone 8 Landscaping						
TBD	Medians landscape replacement	150,000					

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					

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
Deutche Bank	2012	November 2012	$139,167.40
Deutche 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

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 that 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.