



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

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## TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT FISCAL YEAR 2020-2021 ADOPTED BUDGET

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## Discovery Bay at a Glance

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

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

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

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

### District Form of Government

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

### Population

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

### Water Services

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

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

#### Wastewater Services

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

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

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

#### Parks and Landscaping Services

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

##### Discovery Bay Landscape & Lighting Zone #8

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

##### Discovery Bay Landscape & Lighting Zone #9 (Ravenswood)

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

##### Contra Costa County Landscape & Lighting Zone #35

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

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

#### Contra Costa County Landscape & Lighting Zone #57

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

#### Contra Costa County Landscape & Lighting Zone #61

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

#### Recreation Services

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

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

## Message from the General Manager

The Town of Discovery Bay is not a city; rather we are a type of local government known as a Community Services District, or “CSD.” In unincorporated areas such as Discovery Bay, basic services like water, sewer, 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.

The COVID-19 pandemic created the suspension of many Town activities during the first half of 2020; however, we are optimistic that during this FY20/21 budget year we will again see our Community Center and parks become a recreational hub with pickleball, tennis, dog park, Zumba, soccer, and many other year-round activities for all ages. Besides a lazy afternoon fishing off your dock, taking a turn at the end of the tow rope, or hitting the links, there’s a lot to do in Discovery Bay!

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

From the standpoint of your local government, the CSD operates the water and wastewater utilities on a combined operating and capital budget of \$16.6 million for the Fiscal Year 2020-21. The Capital Improvement Program are projects that continue to address the long-term capital needs of the District. A robust capital replacement fund represents an ongoing structural element of long-term financial sustainability.

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

Sincerely,

Michael R. Davies, General Manager



## Finance Services Department

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

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

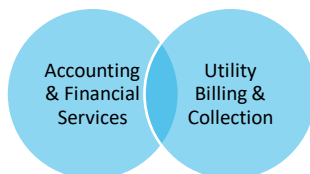
The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider to assure compliance with all regulatory requirements, laws and District policies pertaining to payroll.

### Key Achievements

- ✓ Timely completion of annual audits with unqualified (clean) audit findings
- ✓ Structurally balanced budget
- ✓ Sufficient Reserves
- ✓ Completion of Rate Study
- ✓ Transitioned in New Finance Manager

### Goals

- Ensure expenditures are consistent with adopted policies
- Move towards paperless documentation. Continue implementation and updating technologies to increase efficiencies to ensure accurate reporting
- Move to eliminating the use of Contra Costa County as Town's Treasury
- RFP new Financial System for the Town



## Water & Wastewater Services Department

### WATER

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

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

### WASTEWATER

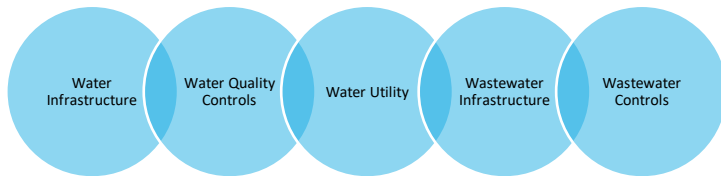
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions regarding the Town's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

#### Key Achievements

- ✓ Successful negotiation of a temporary easement for placement of the Well #8 Monitoring Well
- ✓ Purchase of camera system for water and wastewater pipeline assessments
- ✓ Completed Motor replacement for Well 4 A
- ✓ Began design for Denitrification Process and Plant 1 Refurbishment
- ✓ Completed design and permit submittal of the Outfall Diffuser Project
- ✓ Successfully selected new Information Technology Consultant
- ✓ Completed Cyber Security System upgrades
- ✓ Implementation of a new phone system
- ✓ Purchased a new truck for the Water and Wastewater Department
- ✓ Completed Marina Pipeline Repair
- ✓ Completed implementation of Asset Management System
- ✓ Completed the Operations and Maintenance Manual for the Water & Wastewater Treatment and Distribution Systems
- ✓ Identified and planned the Districts Capital Improvement Projects for the next five year

## Goals

- Complete design of the Denitrification and Plant 1 Refurbishment upgrades to go to bid
- Complete analysis of the Monitoring Well
- Begin Design on Well 8
- Complete refurbishment of office building at 1037 DB Blvd
- Complete the Districts Urban Water Management Plan
- Complete America's Water Infrastructure Act Emergency Response Plan
- Update the District's Emergency Response Plan
- Begin pipeline assessments and replacement project



## Lighting and Landscaping Services Department

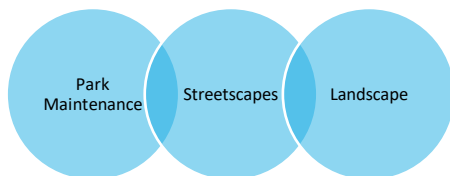
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions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

### Key Achievements

- ✓ Installed Front Entrance Amenity Lights
- ✓ Completed Dog Park Renovation
- ✓ Refurbish Front Entrance of Community Center
- ✓ Selected and Purchased new play structure for Ravenswood Park; implementation Summer 2020

### Goals

- Propose Updated Streetscape Design & Construction Guidelines
- Refresh Selected Streetscapes to New Design & Construction Guidelines



## Recreation Services Department

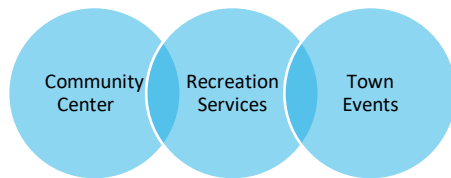
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

### Key Achievements

- ✓ Continued development and implementation of community based and age appropriate recreation programs, activities, and community-wide special events for Recreation Services
- ✓ Continued and refined the partnership with the Discovery Bay Lions Club for a third summer of hosting community-wide concert series and a “Paws on Parade” dog event
- ✓ Refurbished Front Entrance of Community Center and replaced Community Center’s carpet

### Goals

- Examine current special interest recreational opportunities offered and look for new and creative ways to expand current offerings
- Community Center Swimming Pool
- Continue the development and expansion of community relationships with local groups and organizations such as the Discovery Bay Lions Club, Discovery Bay Pickleball Club, Discovery Bay Chamber of Commerce, and the Contra Costa Sheriff’s Office in expanding community-wide programming and special events at the Discovery Bay Community Center
- Covert Tennis Courts 3 & 4 into Pickleball Courts
- 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



## District Consultants

### General Counsel

#### Law Office of Neumiller & Beardslee

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

<http://neumiller.com/>

#### Luhdorff & Scalmanini Consulting Engineers (Water)

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

<http://lsce.com/>

#### Herwit Engineering (Wastewater)

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

<http://herwit.com>

## District Mission, Vision, Goals & Values

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

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

### MISSION

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

### VISION

Maintain a full service and sustainable community

Grow in harmony with the environment and the Delta

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

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

### GOALS

Responsible management of public funds

Preservation of our neighborhoods and natural resources

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

Continually improve the quality of our services

Promote and protect the environment

Take pride in community assets

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, 2020, through June 30, 2021. 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 state-mandated denitrification project, mainline pipe replacements, lift station upgrades, and the refurbishment of Wastewater Plant #1. The District will be accessing the relocation of the office building located on Willow Lake Road. The Lighting and Landscaping department will be working on the Community Center pool project, landscape master plan, and the conversion of tennis courts 3 & 4 to pickleball courts. 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. Due to the COVID-19 pandemic, the community center temporarily shut down most of its operations, the opening of programs and activities will be assessed and refined to meet new guidelines as required by the County Health Officer.

I am pleased to present a budget where the District's operating and infrastructure necessities are met while offering a strategic look at the overall assets of the District. Staffing levels 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.

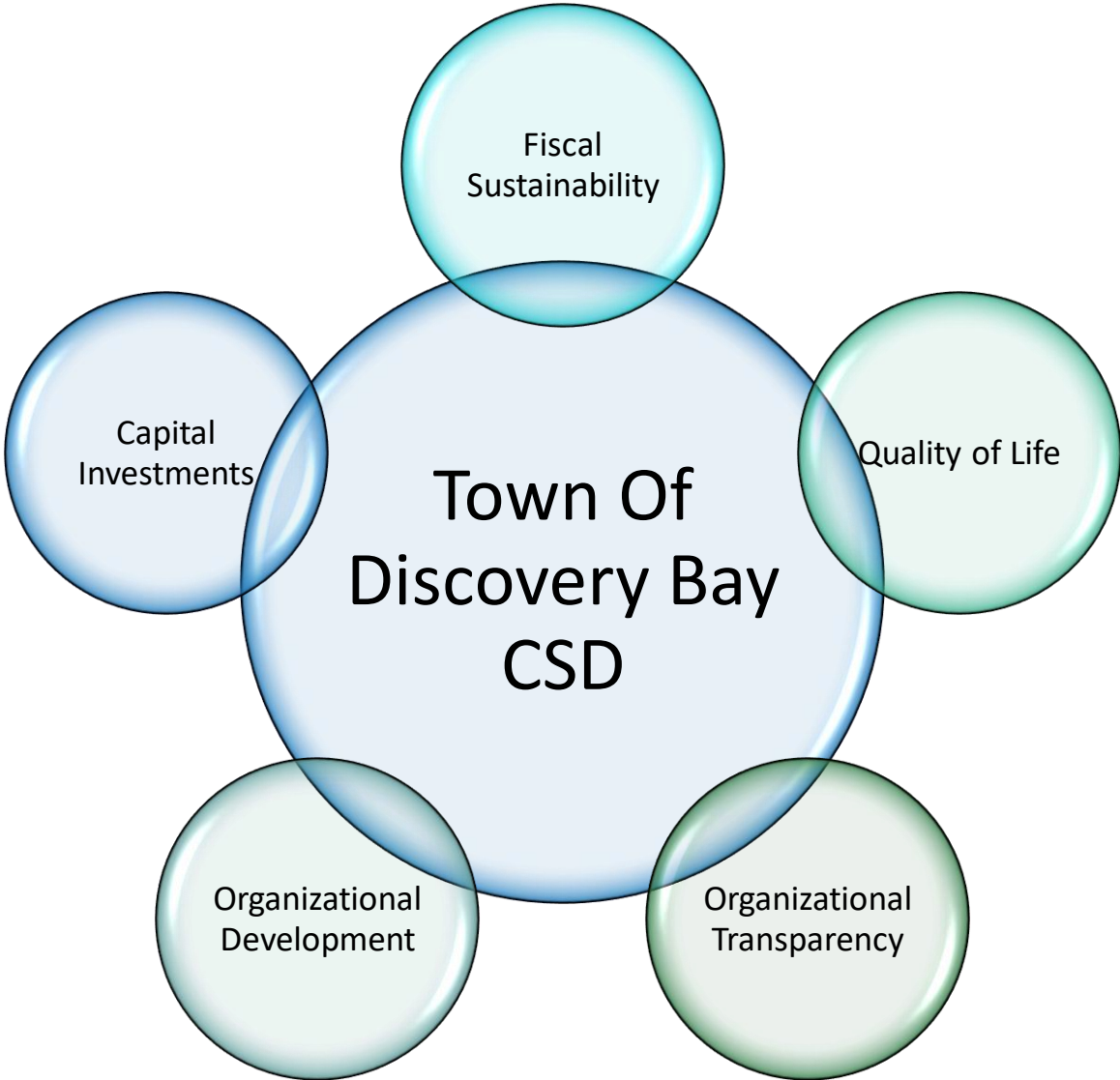
I would also like to thank the entire Board of Directors for their support over the past fiscal year. In preparing for the next fiscal year and continuing into the future, I expect that the District will continue to remain resourceful, innovative, and successful.

Respectfully submitted,

Julie Carter, Finance Manager



Strategic Goals



## Goals, Objectives, and Action

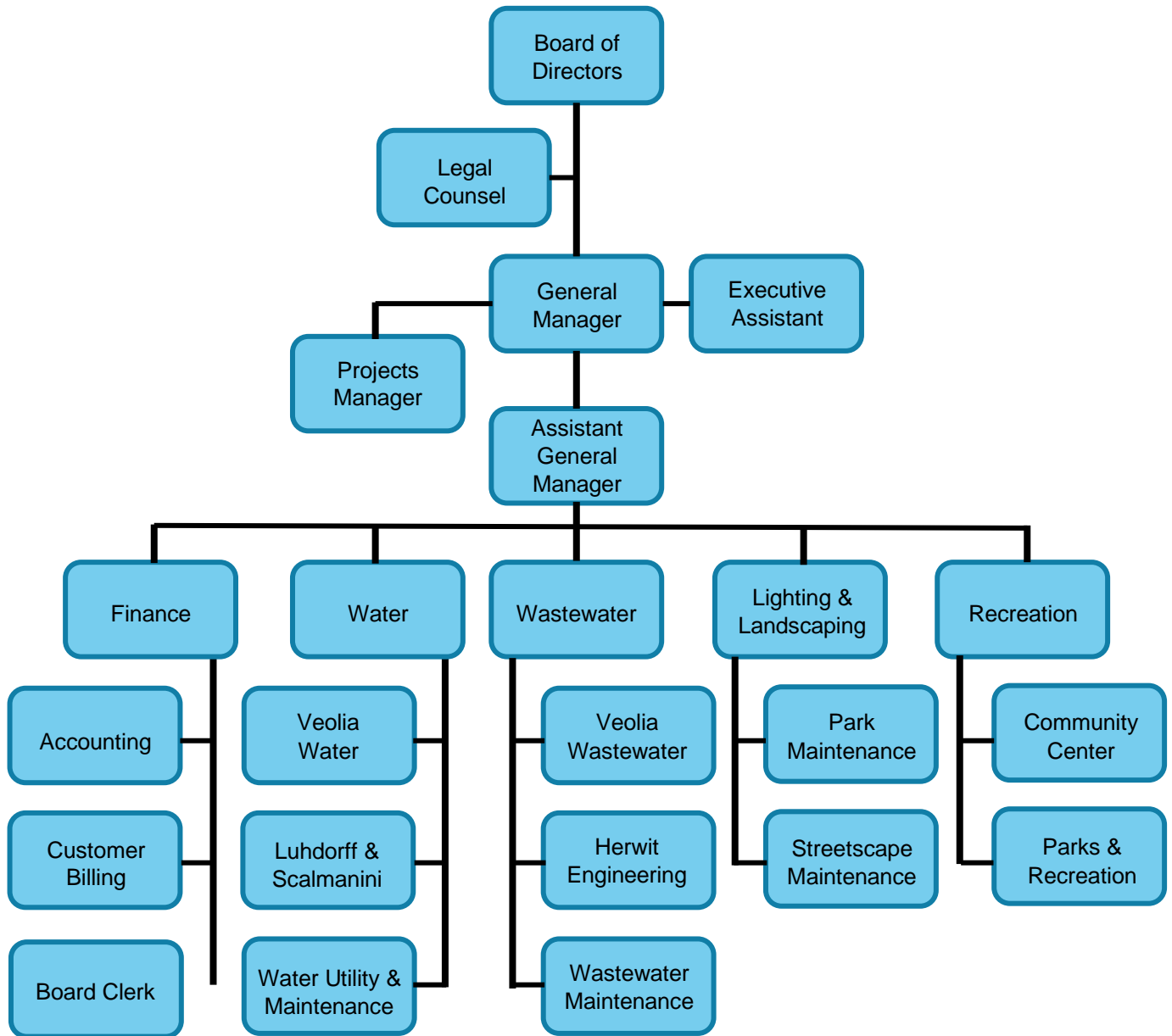
Goal	Objective	Performance Outlook
Fiscal Sustainability	<ul style="list-style-type: none"> <li>• Balance Revenues and expenditures to ensure fiscal stability</li> <li>• Monitor trends in key revenue sources</li> <li>• Provide core services in an efficient and effective manner</li> </ul>	<ul style="list-style-type: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

## Authorized Positions

### Current Positions

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Office Assistant	2	2	2	2
Administrative Assistant	2	2	2	2
Executive Assistant	1	1	1	1
Accountant	1	1	1	1
Water Services Technician I	1	2	2	2
Water Services Technician II	1	1	1	1
Parks & Maintenance Worker I	1	1	1	1
Parks & Maintenance Worker II	3	2	2	2
Parks & Maintenance Worker III	1	1	1	1
Recreation Programs Supervisor	1	1	1	1
Parks & Landscape Manager	1	1	1	1
Water & Wastewater Manager	1	1	1	1
Finance Manager	1	1	1	1
Projects Manager	0	1	1	1
Assistant General Manager	0	1	1	1
General Manager	1	1	1	1
<b>Total</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>20</b>

## Organizational Chart by Department



## Salary & Wages

	Range #	Bottom Step Hourly	Biweekly	Monthly	Top Step Hourly*	Biweekly	Monthly
<b>100 Series – Temporary/Intermittent Staff</b>							
Recreation Leader I	100	\$13.00	\$1,040	\$2,253	\$13.20	\$1,056	\$2,288
Recreation Leader II	105	\$13.25	\$1,060	\$2,297	\$13.45	\$1,076	\$2,331
Lifeguard	110	\$13.50	\$1,080	\$2,340	\$13.80	\$1,104	\$2,392
Lifeguard/Swim Instructor and Recreation Leader III	115	\$14.00	\$1,120	\$2,427	\$14.40	\$1,152	\$2,496
Pool Supervisor	125	\$15.50	\$1,240	\$2,687	\$15.90	\$1,272	\$2,756
<b>200 Series – Non-Management Staff</b>							
	Range #	Bottom Step Hourly	Monthly	Annual	Top Step Hourly	Monthly	Annual
Park/Landscaper/Maintenance I	220	\$20.91	\$3,624	\$43,483	\$23.65	\$4,099	\$49,184
Park/Landscaper/Maintenance II	235	\$24.86	\$4,310	\$51,717	\$28.13	\$4,876	\$58,509
Park/Landscaper/Maintenance III	250	\$27.43	\$4,754	\$57,046	\$31.04	\$5,380	\$64,559
Office Assistant/Customer Service Representative A	225	\$21.42	\$3,713	\$44,554	\$24.23	\$4,200	\$50,407
Office Assistant/Customer Service Representative B	230	\$23.64	\$4,097	\$49,162	\$26.74	\$4,635	\$55,626
Account Clerk	240	\$25.48	\$4,417	\$53,006	\$28.82	\$4,996	\$59,951
Administrative Assistant/Parks-Recreation Assistant A	245	\$26.09	\$4,523	\$54,272	\$29.53	\$5,118	\$61,414
Administrative Assistant/Parks-Recreation Assistant B	260	\$28.81	\$4,994	\$59,929	\$32.59	\$5,649	\$67,791
Sr. Account Clerk	255	\$28.13	\$4,876	\$58,509	\$31.83	\$5,516	\$66,197
Accountant I	275	\$31.21	\$5,409	\$64,908	\$38.98	\$6,756	\$81,070
Executive Assistant A	270	\$32.61	\$5,653	\$67,835	\$36.90	\$6,395	\$76,746
Executive Assistant B	280	\$36.00	\$6,241	\$74,889	\$40.74	\$7,061	\$84,739
Water Tech I	210	\$22.51	\$3,902	\$46,825	\$25.47	\$4,415	\$52,984
Water Tech II	270	\$32.61	\$5,653	\$67,835	\$36.90	\$6,395	\$76,746
Water Tech III	280	\$36.90	\$6,395	\$76,746	\$40.30	\$6,985	\$83,822
<b>Series 300: Management Staff</b>							
	Range #	Bottom Step Hourly	Monthly	Annual	Top Step Hourly	Monthly	Annual
Recreation Programs Supervisor	300	\$32.61	\$5,653	\$67,835	\$40.73	\$7,060	\$84,717
Managers: Finance; Water/Wastewater	350	\$40.91	\$7,091	\$85,089	\$51.07	\$8,852	\$106,230
Manager: Parks/Landscape	350	\$40.12	\$6,954	\$83,451	\$50.11	\$8,685	\$104,220
<b>Series 400: Senior Management Staff</b>							
	Range #	Bottom Step Hourly	Monthly	Annual	Top Step Hourly	Monthly	Annual
Assistant General Manager	400	\$49.09	\$8,508	\$102,102	\$61.30	\$10,625	\$127,502
Projects Manager	425	\$73.50					

# Minimum Wage Adjustment January 2021

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

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	\$14.00	\$14.05	\$14.10	\$14.15	\$14.20
Recreation Leader II	\$14.25	\$14.30	\$14.35	\$14.40	\$14.45
Lifeguard	\$14.50	\$14.60	\$14.70	\$14.80	\$14.90
Lifeguard/Swim Instructor & Rec Leader III	\$15.00	\$15.10	\$15.20	\$15.30	\$15.40
Assist. Pool Supervisor	\$15.50	\$15.60	\$15.70	\$15.80	\$15.90
Pool Supervisor	\$16.50	\$16.70	\$16.90	\$17.10	\$17.30

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

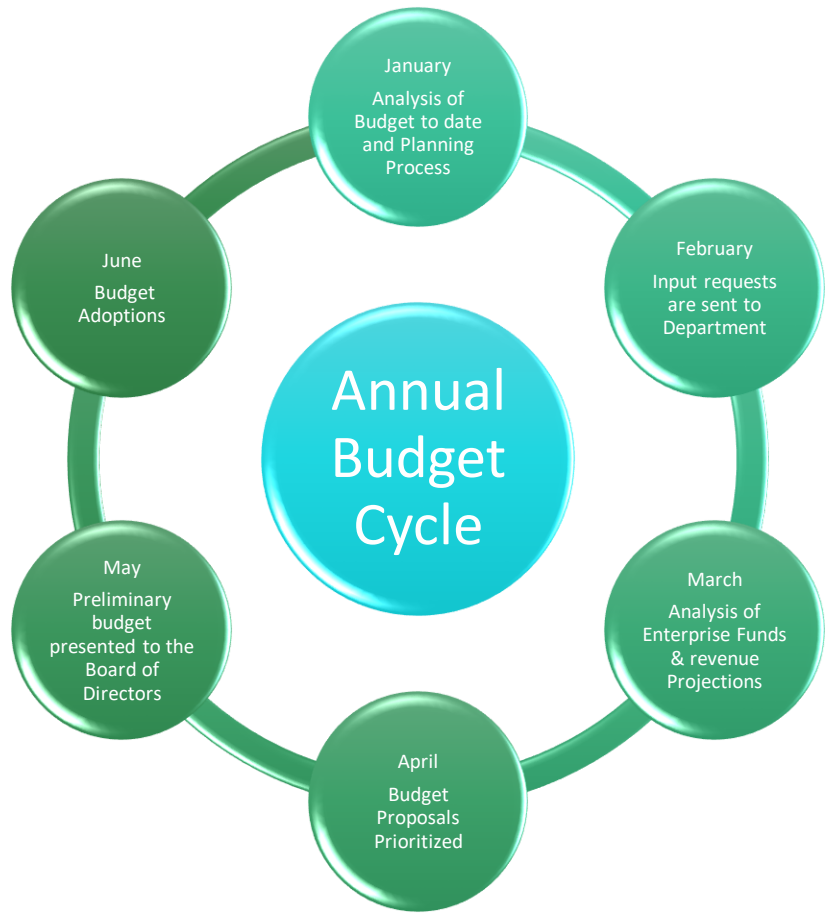
# The Budget Process

Fiscal Years 2021 & 2022

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 are 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.

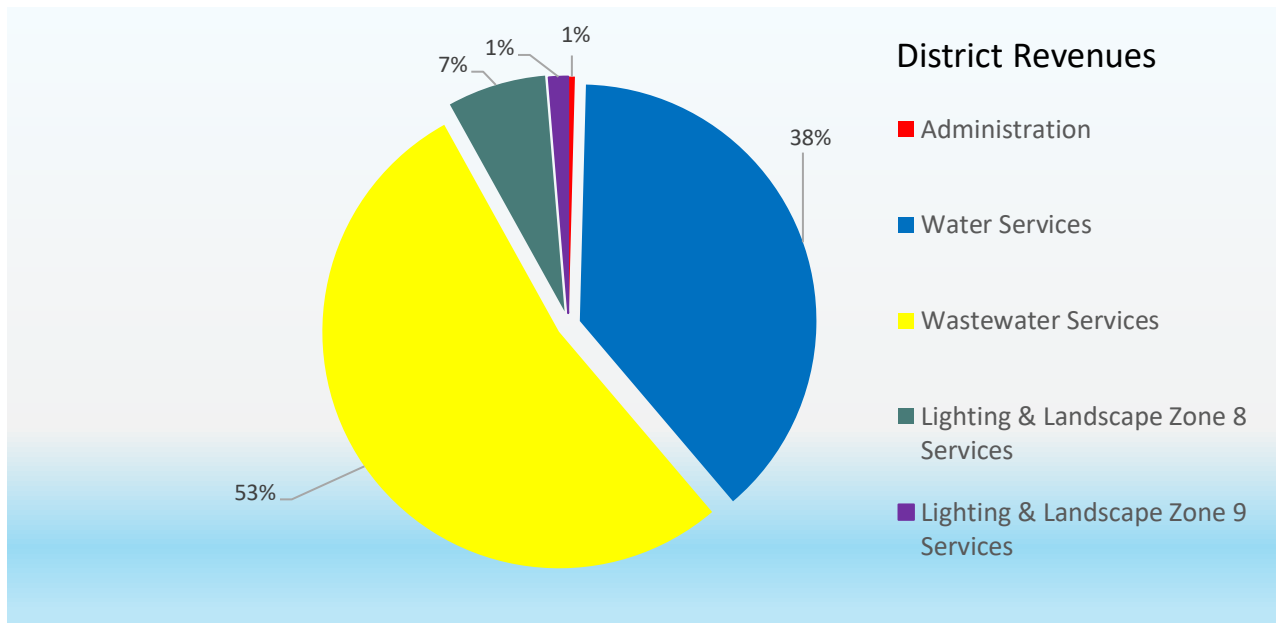
May: The preliminary budget is presented to the Board of Directors requesting any comments or recommendations.

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

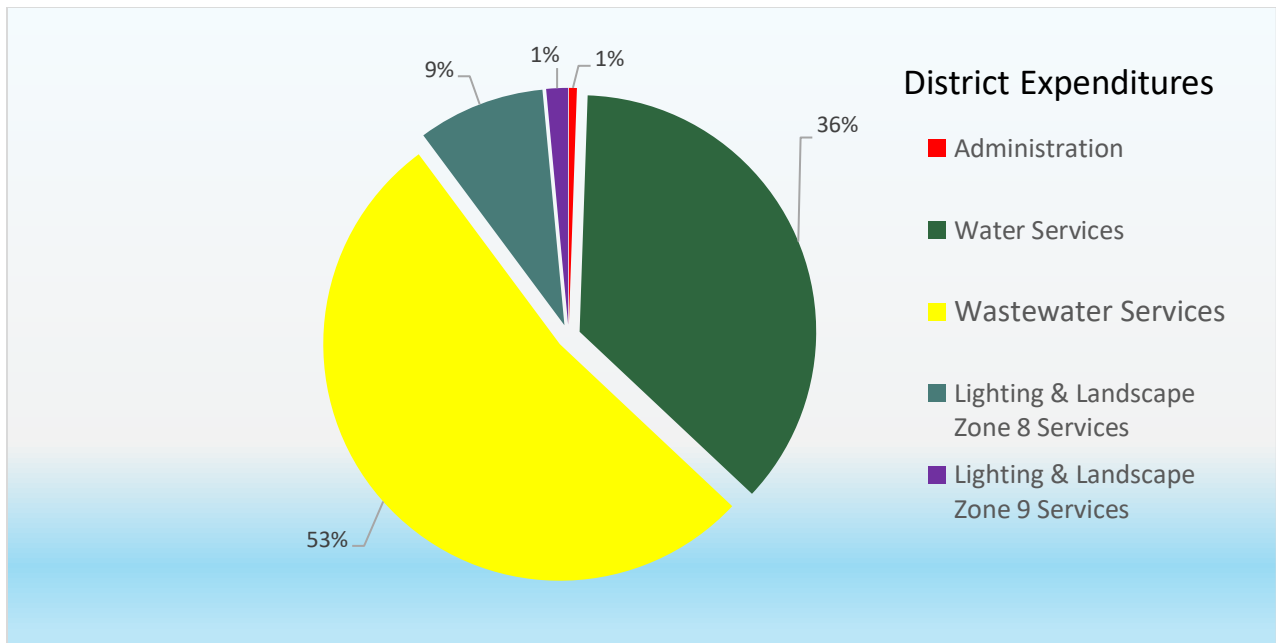
## Budget Overview

The Town of Discovery Bay supports the Water Department, Wastewater Department and two Lighting and Landscaping Department Zones 8 & 9. Data is for budget year 2020-2021.

### 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	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2018-2019	Budgeted FY 2020-2021	Budgeted FY 2021-2022
10-31-5150	Landscape Related Payroll Reimbursements	134,447	0	(18,629)	0	0
10-31-5226	L&L Vehicle Reimbursements	28,926	35,000	(34,209)	35,000	35,000
	<b>Total</b>	<b>\$163,373</b>	<b>\$35,000</b>	<b>(\$52,838)</b>	<b>\$35,000</b>	<b>\$35,000</b>

### Expenditures

Account Code	Expenditures	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2018-2019	Budgeted FY 2020-2021	Budgeted FY 2021-2022
10-41-7000	Salary & Wages	79,566	0	0	0	0
10-41-7271	Consulting Services	24,750	0	0	0	0
10-41-7529	Landscape Related Reimbursable	46,816	35,000	(20,438)	35,000	35,000
	<b>Total</b>	<b>\$151,131</b>	<b>\$35,000</b>	<b>(\$20,438)</b>	<b>\$35,000</b>	<b>\$35,000</b>

### Capital Improvements

There are no capital improvements planned for Zones 35, 57 and 61 in the fiscal year 2020-2021.

#### Administration Services Notations

Contra Costa County increased the budgets for the Landscaping & Maintenance Zones 35, 57 and 61 by an aggregate of \$2,400 from the 2019/2020 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.

## Water Services Revenue, Operations & Maintenance, and Capital Improvements

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

### Revenue Details

Account Code	Revenue	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
20-31-5100	SEC Collections Water	17,600	0	0	0	0
20-31-5102	SEC Collections Account Charge	1,281,222	1,361,000	1,427,437	1,440,000	1,461,600
20-31-5145	Meter Installation Fee	335,713	5,000	279,310	335,218	335,218
20-31-5179	Misc.-Water Service Fees	19,607	10,000	21,399	10,000	10,000
20-31-5226	Water Meter Rental	250	0	425	0	0
20-31-5243	Other	134,189	2,000	9,960	2,000	2,000
20-31-6000	Water Charges	2,304,579	2,421,000	2,209,161	2,775,000	2,816,625
20-31-6030	Connection Fees CIP	3,400	10,000	3,900	6,000	6,000
20-31-6045	Capacity Fee CIP	164,900	20,000	189,150	15,000	15,000
20-31-6046	Permit Fee	1,700	5,000	1,950	5,000	5,000
20-31-6047	Inspection Fee	5,440	5,000	6,240	5,000	5,000
20-31-6086	Meter Charge-Commercial	72,111	69,000	71,330	69,000	69,000
	<b>Total Revenue</b>	<b>\$4,340,710</b>	<b>\$3,908,000</b>	<b>\$4,220,262</b>	<b>\$4,662,218</b>	<b>\$4,725,443</b>

### Expenditure Details

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
20-41-7000	Salary & Wages	348,054	455,000	329,728	540,000	581,287
20-41-7001	Overtime	0	2,000	0	2,000	2,000
20-41-7030	Group Insurance	92,002	110,000	79,016	121,000	121,000
20-41-7045	Workers Comp	11,768	22,000	17,196	25,000	25,000
20-41-7060	457 B Plan	9,212	13,000	10,789	27,925	27,925
20-41-7135	Vacation	3,325	0	0	0	0
20-41-7150	Temporary Employees	904	3,000	12,846	3,000	3,000
20-41-7152	Temporary EE YE Accrual	0	0	0	0	0
20-41-7165	Board of Directors Compensation	8,464	14,400	8,786	14,400	14,400
20-41-7180	Training Conferences Travel	0	30,000	1,456	31,000	31,000

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
20-41-7181	Travel & Meetings - BOD	1,193	0	2,535	0	0
20-41-7182	Travel	4,229	0	1,816	0	0
20-41-7196	Training & Education - BOD	746	0	1,032	0	0
20-41-7197	Train, Meet & Education	3,526	0	525	0	0
20-41-7210	Dues & Subscriptions	0	1,200	0	2,200	2,200
20-41-7225	Memberships	6,131	8,000	5,801	8,000	8,000
20-41-7255	TODB Sponsored Events	0	2,400	0	2,400	2,400
20-41-7271	Consulting Services	101,036	167,000	139,757	192,000	240,260
20-41-7272	Water Service Contract	651,455	655,700	610,844	680,181	697,185
20-41-7274	Contract Services	7,629	0	0	0	0
20-41-7275	Preventative & Corrective-V	27,536	30,000	15,377	30,000	30,000
20-41-7276	Contract Mailing	32,405	39,000	30,599	41,000	41,000
20-41-7277	Veolia W Large Replacement	13,598	25,000	17,615	25,000	25,000
20-41-7286	Legal - General	38,952	47,000	36,331	51,700	51,700
20-41-7288	Legal - Litigation	6,912	18,800	2,950	18,800	18,800
20-41-7301	Annual Audit Services	13,162	25,000	961	25,000	25,000
20-41-7315	PR, Advertising & Elections	0	0	0	0	0
20-41-7316	Election Expense	3,289	0	0	5,000	0
20-41-7317	Advertising	1,233	2,000	1,031	2,000	2,000
20-41-7318	Public Relations	5,596	6,000	2,458	6,000	6,000
20-41-7319	Internet Website	0	4,800	0	4,800	4,800
20-41-7345	Public Communications and Notices	0	2,400	0	2,400	2,400
20-41-7361	Telephone - general	4,847	5,500	4,562	5,500	5,500
20-41-7362	Telecom - networking	5,096	5,000	4,437	5,000	5,000
20-41-7363	Telephone - cellular	3,042	6,000	2,552	6,000	6,000
20-41-7376	Road/Construction Materials	8,460	10,000	44,947	50,000	51,500
20-41-7391	Diesel Fuel	0	1,500	0	0	0
20-41-7392	Vehicle & Equipment - Fuel	4,972	6,500	4,165	6,500	6,500
20-41-7393	Vehicle & Equipment Sup & Rep	1,847	4,400	2,230	4,400	4,400
20-41-7404	Water Meter and Registers	88,418	93,000	79,583	50,000	50,000
20-41-7405	General Repairs - Pumps-V	20,558	30,000	0	30,000	30,000
20-41-7406	General Repairs	399,658	300,000	214,686	300,000	309,000
20-41-7408	Special Equipment	646	1,200	0	1,200	1,200

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
20-41-7409	Info System - Maintenance	7,187	10,000	16,470	10,000	10,000
20-41-7410	Equipment Maintenance	1,763	3,600	1,109	3,600	3,600
20-41-7411	Software Hosting	19,475	12,000	25,984	33,000	33,000
20-41-7412	Computer Equipment & Supplies	1,578	3,500	12,061	3,500	3,500
20-41-7413	Miscellaneous Small Tools	1,491	2,000	4,620	3,000	3,000
20-41-7414	Equipment Repair	0	400	0	400	400
20-41-7415	Computer Software	565	4,000	371	4,000	4,000
20-41-7417	Instrument & Controls-V	7,666	12,500	176	12,500	12,500
20-41-7421	Cleaning Supplies	0	0	691	0	0
20-41-7422	Minor Equipment/Furniture	0	2,000	0	2,000	2,000
20-41-7423	Office Furniture	484	0	0	0	0
20-41-7424	Postage	718	1,000	735	1,000	1,000
20-41-7425	Office Supplies	9,099	10,000	10,247	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
20-41-7439	Equipment Rental/Leasing	343	2,000	257	2,000	2,000
20-41-7440	Facility Maintenance - Landscape	0	1,600	975	1,600	1,600
20-41-7441	Building Maintenance	6,138	6,000	8,718	6,000	6,000
20-41-7451	Insurance Liability & Property	41,273	59,000	46,982	65,775	72,352
20-41-7453	Insurance - Property	0	0	159	0	0
20-41-7466	Permits & Fees	33,167	45,000	28,997	45,000	45,000
20-41-7469	Personal Protective Equipment	909	3,000	1,236	3,000	3,000
20-41-7470	Safety Equipment & Supplies	1,002	1,400	1,277	1,400	1,400
20-41-7481	Utilities/Electrical Cost	485,549	425,000	397,399	460,000	460,000
20-41-7483	Utilities/Waste Cost	0	0	4,209	0	0
20-41-7495	Chemicals	25,677	26,000	22,803	32,000	32,000
20-41-7510	Freight	0	800	0	800	800
20-41-7511	UPS/Courier	219	320	0	320	320
20-41-7525	Reserve Expense	0	0	0	0	0
20-41-7526	Miscellaneous Bank Charges	22,117	12,000	20,224	25,000	25,000
20-41-7527	Miscellaneous Services & Suppl	3,973	1,200	1,794	1,200	1,200

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
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	12,293	5,000	21,050	5,000	5,000
20-41-7534	Special Expense	2,028	2,000	894	2,000	2,000
20-41-7535	Credit Memo	0	5,000	0	5,000	5,000
20-41-7536	Operating Transfer Out	143,344	0	0	0	0
20-41-7537	Debt Service	0	259,000	144,278	260,000	751,100
20-41-7542	Taxes & Assessments	0	400	0	400	400
20-41-7545	Revenue Collection	0	2,400	0	2,400	2,400
20-41-7546	Investment Fee	0	0	0	0	0
20-41-7547	Payroll Wire Transfer Fee	226	1,040	286	1,040	1,040
20-41-7548	Accounting (A/P, A/R, GL)	0	800	0	800	800
20-41-7549	Public Works - Permits	9,881	20,000	2,548	20,000	20,000
20-41-7550	Property Taxes	155	1,200	200	1,200	1,200
20-41-7585	Gain or Loss Disposal/Sale of	4,996	0	0	0	0
20-41-7587	Developer Deposit Reimbursement	556	0	479	0	0
	<b>Total</b>	<b>\$2,813,671</b>	<b>\$3,104,765</b>	<b>\$2,477,038</b>	<b>\$3,361,141</b>	<b>\$3,970,869</b>

## Capital Improvement Details

Account Code	Expenses	Actual FY 2018-2019	Budgeted FY 2019-2020	Actual FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
20-1156	CIP for Water Supply Capacity (Source, Treatment and Storage)		700,000	13,619	750,000	2,650,000
20-1170	Upgrades and Maintenance for Existing Water Supply Facilities		325,000		350,000	218,000
20-1170	Water Distribution System/Pipeline Replacements		990,000		1,440,000	500,000
20-1170	Additional Capital Improvements - Water Distribution System & Maintenance		25,000		25,000	25,000
20-1170	Master Plans		250,000		315,000	0
20-1135/20-1120	Water/WW Combined Project Total (trucks, building repairs, equipment)		124,000	15,499	296,000	1,040,000
	<b>Total</b>	<b>\$276,870</b>	<b>\$2,414,000</b>	<b>\$29,119</b>	<b>\$3,176,000</b>	<b>\$4,433,000</b>

In fiscal year 2020/2021, 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 Lakeview Business Park, Edgeview, St. Andrews/Clubhouse and, Marina Underwater Crossing
- cathodic protection
- an Urban Water Master Management Plan which is state mandated and a cross connection survey and plan

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

<b>Water Fund Summary</b>	<b>Year End Fund Balance FY 18/19</b>	<b>Budgeted Revenues FY 19/20</b>	<b>Budgeted Expenses FY 19/20</b>	<b>Budgeted Fund Balance FY 19/20</b>	<b>Estimated Revenues FY 20/21</b>	<b>Estimate Expenses FY 20/21</b>	<b>Estimate Fund Balance FY 20/21</b>	<b>Estimated Revenues FY 21/22</b>	<b>Estimate Expenses FY 21/22</b>	<b>Estimate Fund Balance FY 21/22</b>
Beginning Fund Balance(Carryover)		<b>5,950,738</b>			<b>4,572,754</b>			<b>2,914,212</b>		
O&M Funds	681,756	3,104,760	2,911,984	874,532	3,361,141	3,104,760	1,130,913	3,232,660	3,232,660	1,130,913
Capital Improvement Funds	3,306,428	553,240	2,374,000	1,485,668	1,051,077	3,176,000	(639,255)	1,242,783	2,768,000	(2,164,472)
Revolving Funds	762,154	250,000	0	1,012,154	250,000	40,000	1,222,154	250,000	0	1,472,154
Reserve Funds	1,200,400	0	0	1,200,400	0	0	1,200,400	0	0	1,200,400
<b>YE Fund Balance</b>	<b>\$5,950,738</b>	<b>\$9,858,738</b>	<b>\$5,285,984</b>	<b>\$4,572,754</b>	<b>\$9,234,972</b>	<b>\$6,320,760</b>	<b>\$2,914,212</b>	<b>\$7,639,655</b>	<b>\$6,000,660</b>	<b>\$1,638,995</b>

Budgeted Fund Summary

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

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

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

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

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

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



## Water Utility Rates

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

DW= 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	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
21-31-5101	SEC Collections Wastewater	5,649,284	5,875,195	5,709,749	5,965,127	6,054,604
21-31-5177	Reimbursements	0	6,300	1,142	6,300	6,300
21-31-5179	Misc.	7,460	0	0	0	0
21-31-5243	Other	12,965	1,000	149,716	1,000	1,000
21-31-6015	Sewer Charges	142,469	153,000	97,667	157,000	157,000
21-31-6030	Connection Fees CIP	3,400	10,000	3,900	10,000	10,000
21-31-6045	Capacity Fee CIP	194,469	65,000	254,619	65,000	65,000
21-31-6046	Permit Fee	0	5,000	0	5,000	5,000
21-31-6047	Inspection Fee	5,440	5,000	6,240	5,000	5,000
21-31-6086	CO ZONES VEHICLE REIMBURSABLE	0	81,000	63,596	81,000	81,000
21-31-6087	CO ZONES PAYROLL REIMBURSABLE	0	162,000	407,231	162,000	162,000
	<b>Total</b>	<b>\$6,015,487</b>	<b>\$6,363,495</b>	<b>\$6,693,859</b>	<b>\$6,457,427</b>	<b>\$6,546,904</b>

### Expenditures

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
21-41-7000	Salary & Wages	408,252	557,000	347,808	610,000	663,611
21-41-7001	Overtime	0	2,000	0	2,000	2,000
21-41-7003	ER Taxes	31,103	0	0	0	0
21-41-7030	Group Insurance	138,003	164,000	118,524	180,000	180,000
21-41-7045	Workers Comp	17,651	30,000	25,794	33,000	33,000
21-41-7060	457 B Plan	13,863	19,000	16,183	14,125	14,125
21-41-7135	Vacation	7,851	0	0	0	0
21-41-7150	Temporary Employees	1,356	5,000	19,269	5,000	5,000
21-41-7165	Board of Directors Compensation	12,351	22,000	13,179	22,000	22,000
21-41-7180	Training Conferences Travel	0	30,000	1,836	30,000	30,000

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
21-41-7181	Travel & Meetings - BOD	1,789	0	3,822	0	0
21-41-7182	Travel	3,850	0	1,571	0	0
21-41-7196	Training & Education - BOD	1,119	0	1,548	0	0
21-41-7197	Train, Meet & Education	2,461	0	375	0	0
21-41-7210	Dues & Subscriptions	0	1,600	0	2,600	2,600
21-41-7225	Memberships	7,579	12,000	6,292	12,000	12,000
21-41-7255	TODB Sponsored Events	0	3,600	0	3,600	3,600
21-41-7270	Environmental Studies	9,442	0	0	0	0
21-41-7271	Consulting Services	105,533	180,000	232,991	180,000	227,900
21-41-7272	Wastewater Service Contract	1,006,625	1,043,000	916,265	1,020,271	1,045,778
21-41-7275	Preventative & Corrective-V	72,392	65,000	58,301	70,000	70,000
21-41-7277	Veolia WW Large Replacement	72,113	100,000	63,849	110,000	110,000
21-41-7286	Legal - General	41,236	106,000	36,912	106,000	106,000
21-41-7288	Legal - Litigation	10,368	25,000	5,155	25,000	25,000
21-41-7301	Annual Audit Services	19,744	30,000	1,441	30,000	30,000
21-41-7315	PR, Advertising & Elections	3,330	0	0	0	0
21-41-7316	Election Expense	4,933	15,000	0	10,000	0
21-41-7317	Advertising	1,342	3,000	1,273	3,000	3,000
21-41-7319	Internet Website	0	600	0	600	600
21-41-7345	Public Communications and Notices	0	3,600	0	3,600	3,600
21-41-7361	Telephone - general	13,108	15,000	11,116	15,000	15,000
21-41-7362	Telecom - networking	10,376	15,000	8,708	15,000	15,000
21-41-7363	Telephone - cellular	3,998	6,000	2,778	6,000	6,000
21-41-7376	Road/Construction Materials	2,851	3,000	0	3,000	3,000
21-41-7391	Diesel Fuel	0	5,000	0	0	0
21-41-7392	Vehicle & Equipment - Fuel	2,121	6,000	1,493	6,000	6,000
21-41-7393	Vehicle & Equipment Sup & Rep	28,675	30,000	6,230	30,000	30,000
21-41-7405	General Repairs - Pumps-V	53,912	30,000	53,485	30,000	30,000
21-41-7406	General Repairs-V	34,806	100,000	20,674	100,000	100,000
21-41-7407	NTR/SIP Testing - RWQCB	0	5,000	0	5,000	5,000
21-41-7408	Special Equipment	970	3,000	0	3,000	3,000
21-41-7409	Info System - Maintenance	11,026	15,000	24,182	15,000	15,000
21-41-7410	Equipment Maintenance	2,784	5,400	3,063	5,400	5,400
21-41-7411	Software Hosting	3,952	6,000	12,626	15,000	15,000

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
21-41-7412	Computer Equipment & Supplies	2,269	6,000	18,051	6,000	6,000
21-41-7413	Miscellaneous Small Tools	665	3,000	299	3,000	3,000
21-41-7414	Equipment Repair	0	600	0	600	600
21-41-7415	Computer Software	438	1,500	670	1,500	1,500
21-41-7416	UV Parts	17,413	50,000	3,500	50,000	50,000
21-41-7417	Instrument & Controls-V	25,835	47,000	18,794	47,000	47,000
21-41-7421	Cleaning Supplies	0	0	664	0	0
21-41-7423	Office Furniture	726	0	0	0	0
21-41-7424	Postage	1,229	1,500	1,044	1,500	1,500
21-41-7425	Office Supplies	6,824	10,000	6,681	10,000	10,000
21-41-7437	Rent Public Meetings	0	300	0	0	0
21-41-7438	Building Rent	19,800	19,800	19,800	19,800	19,800
21-41-7439	Equipment Rental/Leasing	515	3,000	386	3,000	3,000
21-41-7440	Facility Maintenance - Landscape	3,475	2,400	3,995	2,400	2,400
21-41-7441	Building Maintenance	9,145	12,000	12,306	12,000	12,000
21-41-7451	Insurance Liability & Property	54,590	69,000	70,473	98,662	108,528
21-41-7453	Insurance - Property	0	0	238	0	0
21-41-7466	Permits & Fees	50,484	36,000	52,350	55,000	55,000
21-41-7468	NPDES Permits & Fines	10,016	70,000	35,182	70,000	70,000
21-41-7469	Personal Protective Equipment	462	1,020	525	1,020	1,020
21-41-7470	Safety Equipment & Supplies	2,299	3,000	761	3,000	3,000
21-41-7481	Utilities/Electrical Cost	537,893	575,000	412,314	575,000	575,000
21-41-7483	Utilities/Waste Cost	953	4,000	1,025	2,000	2,000
21-41-7495	Chemicals	24,176	31,000	35,610	33,000	33,000
21-41-7510	Freight	0	1,000	0	1,000	1,000
21-41-7511	UPS/Courier	56	0	0	0	0
21-41-7526	Miscellaneous Bank Charges	1,429	1,000	118	1,000	1,000
21-41-7527	Miscellaneous Services & Suppl	2,275	4,500	2,201	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
21-41-7532	Miscellaneous	0	2,000	0	2,000	2,000
21-41-7533	Bad Debt	(372)	5,000	0	5,000	5,000

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
21-41-7534	Special Expense	2,863	3,000	1,341	3,000	3,000
21-41-7535	Credit Memo	0	2,000	0	2,000	2,000
21-41-7536	Operating Transfer Out	1,204,469	0	0	0	0
21-41-7537	Debt Service	0	1,102,000	1,209,412	1,102,000	1,711,900
21-41-7542	Taxes & Assessments	0	1,000	0	1,000	1,000
21-41-7543	Interfund Investment Prop Tax	178	0	0	0	0
21-41-7545	Revenue Collection	5,308	6,500	0	6,500	6,500
21-41-7547	Payroll Wire Transfer Fee	339	1,560	429	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	334	2,000	3,292	3,500	3,500
21-41-7550	Property Taxes	11,697	17,000	11,923	17,000	17,000
21-41-7587	Developer Deposit Reimbursement	6,256	0	4,710	0	0
	<b>Total</b>	<b>\$4,166,906</b>	<b>\$4,759,280</b>	<b>\$3,944,838</b>	<b>\$4,868,539</b>	<b>\$5,605,322</b>

## Capital Improvements

Account Code	Capital Improvements	Actual FY 2018-2019	Budgeted FY 2018-2019	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
	Annual Wastewater Lift Station Improvements		280,000		150,000	200,000
	Clarifier Rehabilitation-Wastewater System		160,000		5,000	150,000
	Wastewater Treatment Plant 1 Refurbishment		0		178,112	3,628,575
	Additional Capital Improvements - Wastewater System & Maintenance		650,000	80,273	110,000	230,000
	Denitrification Project		450,000	24,334	427,168	4,221,029
	Mainline Piping Replacement		250,000		-	-
	Master Plans		0	175,699	-	-
	Water/WW Combined Project Total (trucks, building repairs, equipment)		186,000	42,559	444,000	1,560,000
	<b>Total</b>	<b>\$99,430</b>	<b>\$1,976,000</b>	<b>\$322,866</b>	<b>\$1,314,280</b>	<b>\$9,989,604</b>

In fiscal year 2020/2021, the District will begin the Capital Improvement Projects which include multiple wastewater treatment plant modifications such as:

- Denitrification, engineering and design.
- UV disinfection improvements.
- Step Screen Headworks.
- 3 Lift Station upgrades.
- Plant 1 refurbishment – engineering and design.

District Staff and the Board of Directors will continue to discuss and plan to fund Denitrification in fiscal year 2020/2021. For a complete listing of capital projects and associated costs please see page 48.

### Budgeted Fund Summary

Wastewater Fund Summary	Year End Fund Balance FY 18/19	Budgeted Revenues FY 19/20	Budgeted Expenses FY 19/20	Budgeted Fund Balance FY 19/20	Estimated Revenues FY 20/21	Estimate Expenses FY 20/21	Estimate Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22
Beginning Fund Balance (Carryover)		<b>10,854,059</b>			<b>10,482,274</b>			<b>10,756,882</b>		
O&M Funds	4,181,357	4,759,280	4,759,280	4,181,357	4,868,539	4,868,539	4,181,357	5,605,322	5,605,322	4,181,357
Capital Improvement Funds	2,789,676	1,329,215	1,976,000	2,142,891	1,313,888	1,314,280	2,142,499	666,582	9,989,604	(7,180,523)
Revolving Funds	2,082,426	275,000	0	2,357,426	275,000		2,632,426	275,000	0	2,907,426
Reserve Funds	1,800,600	0	0	1,800,600	0	0	1,800,600	0	0	1,800,600
<b>YE Fund Balance</b>	<b>\$10,854,059</b>	<b>\$17,217,554</b>	<b>\$6,735,280</b>	<b>\$10,482,274</b>	<b>\$16,939,701</b>	<b>\$6,182,819</b>	<b>\$10,756,882</b>	<b>\$17,303,786</b>	<b>\$15,594,926</b>	<b>\$1,708,860</b>

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 is in the process of a rate study to properly plan for the costs of these future projects.

## Wastewater Utility Rates

WASTEWATER	Proposed FY 2020-21		Proposed FY 2021-22		Proposed FY 2022-23		Proposed FY 2023-24		Proposed FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
<b>Residential/Unmetered</b>										
Single Family (Each DU)	\$ 83.34	\$1,000.08	\$ 84.59	\$1,015.08	\$ 85.86	\$1,030.32	\$ 87.15	\$1,045.80	\$ 88.46	\$1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.04	\$ 18.67	\$ 224.04	\$ 18.67	\$ 224.04	\$ 18.67	\$ 224.04	\$ 18.67	\$ 224.04
<b>Non-Residential/Metered</b>	<b>Use (\$/ccf)</b>		<b>Use (\$/ccf)</b>		<b>Use (\$/ccf)</b>		<b>Use (\$/ccf)</b>		<b>Use (\$/ccf)</b>	
Business/Government/Clubs	6.05		6.384		6.737		7.109		7.501	
Restaurants/Bars/Dining Facilities	17.337		17.899		18.479		19.078		19.696	
Schools	5.462		5.781		6.118		6.475		6.853	
Other Domestic Strength Users	6.05		6.384		6.737		7.109		7.501	

DW= Dwelling Unit

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

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

### Revenue

Account Code	Revenue	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
40-31-5106	Current Secured Property Tax	679,564	672,615	668,740	684,000	690,840
40-31-5148	Advertising Revenue	0	800	930	0	0
40-31-5149	Community Center Program Fees	33,128	75,000	27,207	40,000	50,000
40-31-5150	Community Center Events	210	3,000	484	3,000	3,000
40-31-5151	Landscape Related Reimbursable	0	6,000	0	6,000	6,000
40-31-5195	Interest Income	0	0	32,819	26,255	19,692
40-31-5226	CCC Vehicle Reimbursement	71,301	55,000	0	14,200	15,000
40-31-5243	Other	1,313,141	131,275	119	6,000	6,000
40-31-6000	Recreation Revenue	5,440	0	1,465	0	0
40-31-6690	Swim Team	38,950	60,000	(500)	0	0
40-31-6695	Rentals	39,256	38,000	5,489	38,000	38,000
40-31-6996	Community Center Apparel	51	300	115	300	300
40-31-6997	Community Center Food	136	100	0	100	100
40-31-6998	Community Center Beverage	501	500	232	500	500
40-31-6999	Community Center Pool Fee	2,655	7,500	0	1,000	7,500
	<b>Total</b>	<b>\$2,184,331</b>	<b>\$1,050,090</b>	<b>\$737,100</b>	<b>\$819,355</b>	<b>\$836,932</b>

### Expenditures

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
40-41-7000	Salary & Wages	126,154	160,000	98,060	175,000	183,750
40-41-7003	ER Taxes	10,103	0	0	0	0
40-41-7135	Vacation	2,720	0	0	0	0
40-41-7150	Temporary Employees	0	0	2,552	0	0
40-41-7180	Training Conferences Travel	0	3,000	624	1,500	1,500



Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
40-41-7197	Train, Meet & Education	100	0	441	0	0
40-41-7210	Dues & Subscriptions	0	200	0	200	200
40-41-7225	Memberships	0	525	0	525	525
40-41-7271	Consulting Services	816	0	395	0	0
40-41-7286	Legal - General	452	1,000	1,235	1,000	1,000
40-41-7301	Annual Audit Services	2,200	2,200	0	2,200	2,200
40-41-7317	Advertising	0	50	667	50	50
40-41-7361	Telephone - general	0	1,125	0	1,125	1,125
40-41-7362	Telecom - networking	1,814	900	1,378	900	900
40-41-7363	Telephone - cellular	1,158	2,000	1,235	2,000	2,500
40-41-7376	Road/Construction Materials	0	500	0	500	500
40-41-7392	Vehicle & Equipment - Fuel	5,945	5,000	5,819	6,500	6,500
40-41-7393	Vehicle & Equipment Sup & Rep	3,123	3,000	4,900	3,500	3,500
40-41-7409	Info System - Maintenance	0	800	199	800	800
40-41-7410	Equipment Maintenance	363	3,000	1,107	500	500
40-41-7412	Computer Equipment & Supplies	0	150	1,909	150	150
40-41-7413	Miscellaneous Small Tools	1,865	1,500	716	1,000	1,000
40-41-7414	Equipment Repair	1,582	1,000	951	1,000	1,000
40-41-7415	Computer Software	0	0	270	0	0
40-41-7421	Cleaning Supplies	0	1,000	131	500	500
40-41-7422	Minor Equipment/Furniture	0	150	0	0	0
40-41-7424	Postage	0	150	0	150	150
40-41-7425	Office Supplies	716	1,200	1,258	1,000	1,000
40-41-7438	Building Rent	7,800	9,000	0	9,000	9,000
40-41-7439	Equipment Rental/Leasing	0	2,000	449	1,500	1,500
40-41-7440	Facility Maintenance - Landscape	73,001	50,000	15,825	30,000	30,000
40-41-7441	Building Maintenance	12,663	8,000	8,009	10,000	10,000
40-41-7451	Insurance Liability & Property	1,865	1,700	1,700	2,611	2,872
40-41-7467	Special Expense	8,323	0	0	0	0
40-41-7469	Personal Protective Equipment	2,600	3,000	2,543	3,000	3,000
40-41-7470	Safety Equipment & Supplies	414	0	347	0	0
40-41-7481	Utilities/Electrical Cost	92,644	90,000	72,548	92,000	92,000
40-41-7482	Utilities/Water Cost	51,907	40,000	36,923	50,000	50,000

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
40-41-7483	Utilities/Waste Cost	12,448	5,000	8,811	5,000	5,000
40-41-7526	Miscellaneous Bank Charges	778	0	575	0	0
40-41-7527	Miscellaneous Services & Suppl	606	2,000	209	2,000	2,000
40-41-7534	Special Expense	0	1,000	0	1,000	1,000
40-41-7536	Operating Transfer Out	248,037	0	0	0	0
40-41-7542	Taxes & Assessments	0	2,000	0	2,000	2,000
40-41-7543	Interfund Investment Prop Tax	0	300	0	300	300
40-41-7544	Reimbursement for County Admin	0	500	0	500	500
40-41-7545	Revenue Collection	5,364	2,000	5,207	5,500	5,500
40-41-7549	Public Works - Permits	0	500	0	500	500
40-41-7550	Property Taxes	3,379	3,000	1,463	3,000	3,000
40-41-7551	CCC DB Sign Replacement	1,019	5,000	979	2,000	2,000
40-41-7585	Gain or Loss Disposal/Sale of	44,677	0	0	0	0
40-41-8000	Salary & Wages	194,188	265,000	143,545	204,394	246,510
40-41-8003	ER Taxes	15,269	0	0	0	0
40-41-8150	Temporary Employees	0	0	1,465	0	0
40-41-8180	Training Conferences Travel	0	2,500	278	1,000	500
40-41-8182	<i>Travel &amp; Meetings</i>	242	0	0	0	0
40-41-8197	<i>Train, Meet &amp; Education</i>	425	0	576	0	0
40-41-8210	Dues & Subscriptions	175	300	175	0	0
40-41-8225	Memberships	979	500	913	500	500
40-41-8255	Donation Expenditures	6,273	0	7,422	6,000	6,000
40-41-8256	Events	5,793	3,000	463	1,500	1,500
40-41-8271	Consulting Services	316	0	0	0	0
40-41-8273	Professional Fees	0	0	0	0	0
40-41-8286	Legal - General	13,989	1,500	7,087	10,000	5,000
40-41-8301	Annual Audit Services	1,000	1,000	0	1,000	1,000
40-41-8317	Advertising	14,484	16,000	14,214	15,000	15,000
40-41-8319	Internet Website	0	0	0	0	0
40-41-8361	Telephone - general	4,825	5,000	3,798	4,000	4,000
40-41-8362	Telecom - networking	2,453	3,000	2,046	2,500	2,500
40-41-8363	Telephone - cellular	645	1,200	487	1,000	1,000
40-41-8392	Vehicle & Equipment - Fuel	0	100	4	0	0
40-41-8393	Vehicle & Equipment Sup & Rep	0	0	105	0	0

Account Code	Expenditures	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
40-41-8406	General Repairs	2,500	5,000	776	5,000	5,000
40-41-8408	Special Equipment	765	100	313	100	100
40-41-8409	Info System - Maintenance	110	2,000	3,370	2,000	2,000
40-41-8410	Equipment Maintenance	100	800	0	800	800
40-41-8411	Software Hosting	4,665	5,000	4,136	5,000	5,000
40-41-8412	Computer Equipment & Supplies	180	1,500	724	500	500
40-41-8413	Miscellaneous Small Tools	84	500	0	500	500
40-41-8422	Minor Equipment/Furniture	46	0	0	0	0
40-41-8424	Postage	3,027	6,000	3,173	3,500	3,500
40-41-8425	Office Supplies	3,476	4,000	3,164	4,000	4,000
40-41-8438	Rent & Facility Expense	53	0	767	0	0
40-41-8439	Equipment Rental/Leasing	0	1,000	0	0	0
40-41-8440	Facility Maintenance - Landscape	17,714	15,000	1,804	12,000	12,000
40-41-8441	Building Maintenance	11,141	15,000	6,795	13,000	13,000
40-41-8442	Pool Maintenance	467	10,500	0	2,500	11,000
40-41-8451	Insurance Liability & Property	3,600	3,500	3,600	10,439	12,483
40-41-8453	Insurance - Property	270	1,000	37	0	0
40-41-8466	Permits & Fees	1,132	2,000	835	2,000	2,000
40-41-8469	Personal Protective Equipment	0	600	289	600	600
40-41-8470	Safety Equipment & Supplies	658	1,500	492	1,000	1,000
40-41-8481	Utilities/Electrical Cost	12,083	24,000	7,571	13,000	28,000
40-41-8482	Utilities/Water Cost	9,689	14,000	9,506	14,000	14,000
40-41-8483	Utilities/Waste Cost	6,648	6,000	2,630	6,000	7,000
40-41-8495	Chemicals	3,523	10,000	0	1,000	12,000
40-41-8526	Miscellaneous Bank Charges	4,278	2,500	2,306	2,500	2,500
40-41-8527	Miscellaneous Services & Suppl	296	1,000	335	500	500
40-41-8534	Special Expense	0	300	0	0	0
40-41-8535	Credit Memo	2,054	3,500	594	2,500	2,500
40-41-8539	COGS - Community Center	0	300	567	600	600
40-41-8540	Swim Team Expenses	14,550	0	766	0	0
40-41-8541	Food Exp	0	100	0	100	100
40-41-8542	Beverage Exp	0	500	0	100	500
40-41-8543	Program Fees	21,510	35,000	20,152	30,000	35,000
40-41-8548	Inter-governmental Charges	0	200	0	200	200
40-41-8550	Property Taxes	470	500	470	500	500

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
	<b>Total</b>	<b>\$1,205,007</b>	<b>\$885,450</b>	<b>\$537,183</b>	<b>\$800,844</b>	<b>\$889,915</b>

### Capital Improvements

Account Code	Capital Improvements	Actual FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
	Landscaping/Streetscapes		150,000	9,510	85,000	500,000
	Parks	131,109	335,000	50,593	495,000	210,000
	Building/Equipment	22,725				
	<b>Total</b>	<b>\$153,834</b>	<b>\$485,000</b>	<b>\$60,103</b>	<b>\$580,000</b>	<b>\$710,000</b>

Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and manages the Community Center park grounds. In fiscal year 20/21 plans are underway to complete;

- The Community Center Pool Project
- Convert Tennis Courts 3 & 4 to Pickleball courts
- Landscaping Master Plan

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

### Budgeted Fund Summary

Zone 8 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 19/20	Budgeted Expenses FY 19/20	Budgeted Fund Balance FY 19/20	Estimated Revenues FY 20/21	Estimate Expenses FY 20/21	Estimate Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22
Beginning Fund Balance (Carryover)		<b>2,179,796</b>			<b>1,859,436</b>			<b>1,327,947</b>		
O&M Funds	1,405,589	885,450	885,450	1,405,589	800,844	800,844	1,405,589	889,915	889,915	1,405,589
Capital Improvement Funds	304,207	129,640	485,000	(51,153)	18,511	550,000	(582,642)	(52,983)	710,000	(1,345,625)
Revolving Funds	70,000	35,000	-	105,000			105,000		-	105,000
Reserve Funds	400,000	-	-	400,000	-	-	400,000	-	-	400,000
<b>YE Fund Balance</b>	<b>2,179,796</b>	<b>3,229,886</b>	<b>1,370,450</b>	<b>1,859,436</b>	<b>2,678,791</b>	<b>1,350,844</b>	<b>1,327,947</b>	<b>2,164,879</b>	<b>1,599,915</b>	<b>564,964</b>

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

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

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

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

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

## Lighting & Landscaping Zone #8 Appropriations

The Discovery Bay Lighting and Landscape 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/PriceandPopulation2020.pdf>

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

	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
Year 20/21	\$ 698,122.95	3.73	1.0373	0.06	1.0006	1.03792238
				* Based on factors provided in the annual Price and Population Information letter from the California Department of Finance. Dated May 2020		

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

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

### Revenue

Account Code	Revenue	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
41-31-5120	Assessment Income	133,680	143,521	143,869	146,391	149,319
41-31-5226	CCC Vehicle Reimbursement	17,825	13,000	0	13,000	13,000
	<b>Total</b>	<b>\$151,505</b>	<b>\$156,521</b>	<b>\$143,869</b>	<b>\$159,391</b>	<b>\$162,319</b>

### Expenditures

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
41-41-7000	Salary & Wages	25,903	61,000	18,904	42,000	45,840
41-41-7003	ER Taxes	2,004	0	0	0	0
41-41-7135	Vacation	358	0	0	0	0
41-41-7150	Temporary Employees	0	0	1,316	0	0
41-41-7165	Board of Directors Compensation	230	0	0	0	0
41-41-7180	Training Conferences Travel	0	1,000	1,239	1,000	1,000
41-41-7181	Travel & Meetings - BOD	201	0	0	0	0
41-41-7196	Training & Education - BOD	850	0	0	0	0
41-41-7197	Train, Meet & Education	355	0	269	0	0
41-41-7210	Dues & Subscriptions	0	200	0	200	200
41-41-7225	Memberships	127	400	0	400	400
41-41-7271	Consulting Services	264	3,900	395	3,900	3,900
41-41-7286	Legal - General	0	1,000	1,370	1,000	1,000
41-41-7301	Annual Audit Services	2,200	2,000	0	2,000	2,000
41-41-7317	Advertising	0	0	750	0	0
41-41-7361	Telephone - general	99	1,000	122	1,000	500
41-41-7362	Telecom - networking	86	700	166	700	500
41-41-7363	Telephone - cellular	1,158	1,200	1,181	1,200	1,200

Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
41-41-7376	Road/Construction Materials	0	200	0	200	200
41-41-7392	Vehicle & Equipment - Fuel	5,069	5,000	4,228	5,000	5,000
41-41-7393	Vehicle & Equipment Sup & Rep	3,089	1,500	1,934	2,000	2,000
41-41-7406	General Repairs	0	100	0	100	100
41-41-7409	Info System - Maintenance	0	1,000	199	1,000	500
41-41-7410	Equipment Maintenance	290	1,500	479	1,500	1,500
41-41-7412	Computer Equipment & Supplies	0	750	1,890	750	750
41-41-7413	Miscellaneous Small Tools	2,232	3,000	1,026	2,500	2,500
41-41-7414	Equipment Repair	846	1,500	893	1,250	1,250
41-41-7415	Computer Software	0	0	90	0	0
41-41-7421	Cleaning Supplies	0	500	29	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	0	500	188	500	500
41-41-7438	Building Rent	15,600	9,000	0	9,000	9,000
41-41-7439	Equipment Rental/Leasing	0	1,000	0	1,000	1,000
41-41-7440	Facility Maintenance - Landscape	9,521	17,000	1,382	17,000	17,000
41-41-7441	Building Maintenance	4,284	3,000	3,669	4,000	4,000
41-41-7451	Insurance Liability & Property	165	1,200	1,200	1,680	2,016
41-41-7466	Permits & Fees	0	0	50	0	0
41-41-7469	Personal Protective Equipment	1,836	3,000	2,112	3,000	3,000
41-41-7470	Safety Equipment & Supplies	391	0	20	0	0
41-41-7481	Utilities/Electrical Cost	1,164	1,350	989	1,350	1,350
41-41-7482	Utilities/Water Cost	23,744	20,000	13,650	25,000	25,375
41-41-7483	Utilities/Waste Cost	1,971	1,500	3,599	3,000	3,000
41-41-7526	Miscellaneous Bank Charges	0	0	110	0	0
41-41-7527	Miscellaneous Services & Suppl	50	500	320	500	500
41-41-7534	Special Expense	0	500	0	500	500
41-41-7536	Operating Transfer Out	48,066	0	0	0	0



Account Code	Expenditures	Actuals FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
41-41-7542	Taxes & Assessments	0	0	423	0	0
41-41-7545	Revenue Collection	423	600	0	600	600
41-41-7550	Property Taxes	0	1,000	0	1,000	1,000
	<b>Total</b>	<b>\$152,575</b>	<b>\$148,150</b>	<b>\$64,191</b>	<b>\$136,880</b>	<b>\$140,231</b>

### Capital Improvements

Account Code	Capital Improvements	Actual FY 2018-2019	Budgeted FY 2019-2020	Actuals to Date FY 2019-2020	Budgeted FY 2020-2021	Budgeted FY 2021-2022
	Landscaping/Streetscapes	0	0	0	0	0
	Parks	0	173,000	100,000	0	0
	Building/Equipment	22,725	0	0	0	0
	<b>Total</b>	<b>\$22,725</b>	<b>\$173,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>

Lighting and Landscaping Zone 9 is the Ravenswood area of Discovery Bay. There are no capital improvement plans for FY20/21.

### Budgeted Fund Summary

Zone 9 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 19/20	Budgeted Expenses FY 19/20	Budgeted Fund Balance FY 19/20	Estimated Revenues FY 20/21	Estimate Expenses FY 20/21	Estimate Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22
Beginning Fund Balance (Carryover)		<b>298,677</b>			<b>134,048</b>			<b>156,559</b>		
O&M Funds	-	148,150	148,150	-	136,880	136,880	-	140,231	140,231	-
Capital Improvement Funds	198,677	(36,629)	173,000	(10,952)	2,511	-	(8,441)	2,088		(6,353)
Revolving Funds	25,000	45,000	-	70,000	20,000		90,000	20,000	-	110,000
Reserve Funds	75,000	-	-	75,000	-	-	75,000	-	-	75,000
YE Fund Balance	<b>298,677</b>	<b>455,198</b>	<b>321,150</b>	<b>134,048</b>	<b>293,439</b>	<b>136,880</b>	<b>156,559</b>	<b>318,878</b>	<b>140,231</b>	<b>178,647</b>

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 2020/2021 are valued at \$5,060,280. 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 2020/2021 the Wastewater CIP and Structures & Replacements represent four (4) major projects with multiple components per project for a total combined cost of \$870,280. These costs are allocated to the approved CIP projects including, Lift Station Improvements, Plant 1 Refurbishment, Denitrification Design, Wastewater Distribution System & Maintenance.

### Water Capital Improvements and Structures & Replacements

For FY 2020/2021 The Water CIP and Structures & Replacements includes five (5) projects at a total combined cost of \$2,880,000. The CIP projects include Water Supply Capacity (source, treatment & storage) and Upgrades & Maintenance of the Existing Water Supply Facilities, Water Distribution System Upgrades and Replacements, Water Master & Asset Management Plan, as well as Infrastructure Replacements as required.

### Vehicle Capital

The District plans to purchase a new truck in fiscal year 2020/2021 for an estimated cost at \$40,000.

### Building and Improvements Capital

In fiscal year 2020/2021, the District plans to improve upon its physical security systems at our Water & Wastewater plant facilities. New electronic gates and locks will be installed at all operation facilities for an estimated cost of \$150,000 along with an upgrade to its Cyber Security and Information Technology platforms for an estimated cost of \$150,000. The District plans to begin the process of relocating its offices away from Treatment Plant on Willow Lake Road.

### Revolving funds for Infrastructure Replacements and Maintenance

In fiscal year 2020/2021, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water.

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

Zone 8 Community Center Pool project is currently under review. Zone #9 does not have any capital projects for FY 2020/2021.

Capital Project Listing

Project #	Project Name	FY 20/21 Year (1)	FY 21/22 Year (2)	FY 22/23 Year (3)	FY 23/24 Year (4)	FY 24/25 Year (5)
<b>Water</b>						
<b>CIP for Water Supply Capacity (Source, Treatment and Storage)</b>						
6001	Well 8 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction for 1,800 gpm well (STAND ALONE WELL PROJECT) Entire Project, including engineering, studies, monitoring well	750,000	2,650,000	877,500		
	Abandon and Destroy Well 5A and Site Decommissioning			75,000		
<b>Upgrades and Maintenance for Existing Water Supply Facilities</b>						
6003	Well Rehab every 3-4 years (Wells 1B, 2, 4A, 6) going to do 1B first	250,000			200,000	
6007	Filter Repair (Newport & Willow)	100,000	218,000			
<b>Water - Replacements</b>						
6010	Mainline CIP Program Long-Term (budget to replace/upgrade 46 Miles total for DB) REPLACE 18 MILES OF ORIGINAL AC PIPE		500,000	750,000	1,000,000	1,500,000
6011	Cathodic Protection	250,000				
6013	6-inch pipeline replacement Lakeview Business Park (400 ft. Firwood to business park)	290,000				
6015	Edgeview St. Andrews /Clubhouse	300,000				
6021	Marina Underwater Crossing	600,000				
	Additional Capital Improvements - Water Distribution System & Maintenance	25,000	25,000			
<b>Master Plans</b>						
6018	Water Master & Asset Management Plans	250,000				
6019	2020 Urban Water Management Plan (state mandated)	40,000				
6020	America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans	25,000				

Capital Project Listing (Continued)

Project #	Project Name	FY 20/21 Year (1)	FY 21/22 Year (2)	FY 22/23 Year (3)	FY 23/24 Year (4)	FY 24/25 Year (5)
<b>Wastewater</b>						
7001	Annual Wastewater Lift Station Improvements	150,000	200,000			
	Clarifier Rehabilitation-Wastewater System	5,000	150,000	-	299,000	-
	Wastewater Treatment Plant 1 Refurbishment	178,112	3,628,575	490,908	-	-
	Additional Capital Improvements - Wastewater System & Maintenance	110,000	230,000	225,000	132,000	-
	Other Mast Plan Projects				180,000	362,000
7018	Denitrification Project	427,168	4,221,029	4,288,029	-	-
7019	Mainline Piping Replacement - 235 ft of pipe replacement Lakeview Business Plaza from Cherry Hills				250,000	
<b>Relocate District Office</b>						
8002	Move District Main Office Building to new site due to Willow Lake Storage Tank	400,000	2,600,000			
8003	Vehicle & Equipment Purchases - Truck	40,000				
8004	District Security Phase 3	150,000				
8005	Cyber Security/Information Technology - system and hardware upgrades	150,000				100,000
<b>Zone 8</b>						
	Pool Refurbishment or New Pool - DECISION TO BE DETERMINED	360,000				
<b>Tennis Courts</b>						
	Courts 1&2					30,000
	Courts 3&4 (Grant to change to Pickleball)	68,000				
	Courts 5&6	30,000				
	Courts 7&8		30,000			
	Storage Replacement (kids club) including concrete slab		30,000			
	HVAC Back of the building)	12,000				
	Property Fencing	25,000				

Capital Project Listing (Continued)

Project #	Project Name	FY 20/21 Year (1)	FY 21/22 Year (2)	FY 22/23 Year (3)	FY 23/24 Year (4)	FY 24/25 Year (5)
	Bathroom Remodel ADA (also included with new pool)			115,000		
	Electrical (repair current electrical system and install new lighting-throughout property)		150,000			
	Paint outside building replace dry rot					300,000
	Replace interior wood doors (3) ADA			80,000		
4001	<b>Landscaping</b>					
	Medians landscape replacement-DB BLVD		100,000			
	Master Plan	85,000				
	Clipper Drive - Planting & Enhancements		250,000			
	Newport Dr. from Capstan to Clipper Planting & Enhancements		150,000			
	Willow Lake Ct- Sprinklers & Planting				18,000	
4002	<b>Parks</b>					
	Basketball Court - resurfacing			20,000		
	Bocce Ball & Horseshoe Pit (removal)			10,000		
<b>Zone 9</b>						
5000	<b>Parks</b>					
	Ravenswood enhancements			20,000		
5002	<b>Landscaping</b>					
	Poe enhancements					350,000
	Wilde enhancements			20,000		
	<b>Total Budget</b>	<b>5,070,280</b>	<b>15,132,604</b>	<b>6,971,437</b>	<b>2,079,000</b>	<b>2,642,000</b>

## 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
<b>Water Project Improvements</b>		
Planning & Construction of Well #7	2012	\$1,500,000.00
<b>Wastewater Project Improvements</b>		\$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	
<b>Total</b>		<b>*\$14,100,000.00</b>

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
<b>Water Project Improvements</b>		
Water Meter Completion Project	2017	\$1,500,000.00
<b>Wastewater Project Improvements</b>		
Filtration Project	2017	\$7,400,000.00
<b>Total</b>		<b>*\$8,900,000.00</b>

## Debt Service Payments

Debit Service Payments	Bond	Date	Amount Paid
Deutsche Bank	2012	November-12	\$139,167.40
Deutsche Bank	2012	April-13	\$254,283.46
US Bank	2012	October-13	\$559,355.55
US Bank	2012	April-14	\$266,453.90
US Bank	2012	October-14	\$561,456.04
US Bank	2012	April-15	\$263,505.78
US Bank	2012	November-15	\$586,505.15
US Bank	2012	April-16	\$258,919.88
US Bank	2012	September-16	\$568,886.14
US Bank	2012	April-17	\$257,218.89
US Bank	2012	October-17	\$567,173.50
US Bank	2017	October-17	\$248,064.90
US Bank	2012	April-18	\$255,010.04
US Bank	2017	April-18	\$176,382.68
US Bank	2012	November-18	\$570,155.47
US Bank	2017	November-18	\$351,350.00
US Bank	2012	April-19	\$252,651.47
US Bank	2017	April-19	\$173,655.85
US Bank	2012	October-19	\$572,675.43
US Bank	2017	October-19	\$180,536.20
US Bank	2012	April-20	\$249,427.78
US Bank	2017	April-20	\$169,652.24
<b>Total</b>			<b>\$7,482,487.75</b>

Future Debit Service Payments	Bond	Date	Annual Amount
US Bank	2012	Fiscal Year 2020-2021	\$829,762.50
US Bank	2017	Fiscal Year 2020-2021	\$526,568.75

## District Awards

The Town has earned District of Distinction, District Transparency Certificate of Excellence, and Special District Governance Platinum-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 than an ordinance.

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

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