



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

---



TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT  
FISCAL YEAR'S 2019-2020 PRELIMINARY BUDGET

## Table of Contents

Discovery Bay at a Glance .....	1
Board of Directors .....	4
Message from the General Manager .....	5
Finance Services Department.....	7
Water & Wastewater Services Department.....	8
Lighting & Landscaping Services Department.....	9
Recreation Services Department.....	10
General Counsel .....	11
Water & Wastewater Engineering .....	12
District Mission, Vision, Goals & Values.....	13
Transmittal Letter.....	14
Strategic Goals.....	18
Goals, Objectives, and Action.....	19
Authorized Positions .....	20
Organizational Chart by Department .....	21
Salary & Wages.....	22
Minimum Wage Adjustment January 2020.....	23
The Budget Process .....	24
Budget Overview .....	25
Administration Services Revenue, Operations & Maintenance, and Capital Improvements .....	27
Water Services Revenue, Operations & Maintenance, and Capital Improvements .....	29
Water Utility Rate.....	36
Wastewater Services Revenue, Operations & Maintenance, and Capital Improvements .....	37
Wastewater Utility Rate .....	43
Lighting & Landscaping, Community Center Zone #8 Services Revenue, Operations & Maintenance, and Capital Improvements .....	44
Lighting & Landscaping, Community Center Zone #8 Appropriations .....	52
Lighting & Landscaping Zone #9 Services Revenue, Operations & Maintenance, and Capital Improvements .....	53
Lighting & Landscaping Zone #9 Engineers Report.....	59
Capital Projects.....	60

Public Financing Authority .....65  
Debt Service .....66  
District Awards .....68  
Supplemental Information .....69

WORKING DRAFT



## 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 and a planned business park. However, this small town is no longer limited to Delta waterfront homes; it has developed into a community that provides something for everyone. Discovery Bay offers gated waterfront homes as well as Country Club homes located on a world-class golf course designed by Mike Asmundson. There are two (4) gated communities; Clipper Estates, The Country Club, Lakeshore and The Lakes, as well as nearby Ravenswood, a community planned around a public park.

The approximately 9 square mile area known as the Town of Discovery Bay Community Services District (TODBCSD) 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 TODBCSD 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 sixty (60) 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 five 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 1.8 million gallons of wastewater per day. The wastewater treatment plants currently include an influent pump station, influent screening, secondary treatment facilities using oxidation ditches, and ultraviolet (UV) disinfection before discharging the treated water into Old River.

The water and wastewater facilities are operated and maintained by Veolia Water N.A. under a multi-year agreement with the TODBCSD.

#### Parks and Landscaping Services

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

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

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

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

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

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

Zone 35 is owned by Contra Costa County but is maintained by 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.

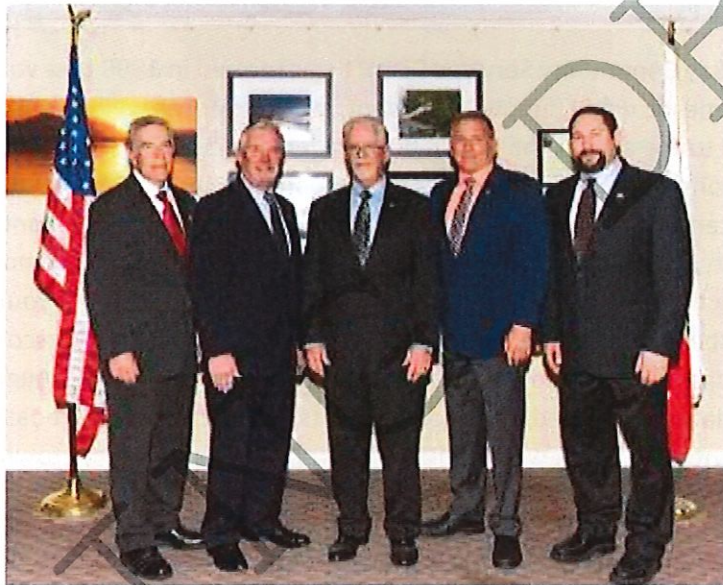
### Recreation Services

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



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

### Board Position and Term

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



## Message from the General Manager

The Town of Discovery Bay is not a city; rather we are a type of municipal 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 municipal services.

The Town of Discovery Bay Community Services District was formed in 1998 by a vote of the residents. The District provides domestic water supply, treatment, and delivery as well as wastewater collection, treatment, and disposal to the approximately 15,000 residents and businesses that call Discovery Bay home. We are also responsible for park maintenance and landscaping on many of our boulevards, streets, and roads. I’m certain you’ve seen our Town vehicles as our staff is constantly improving the beauty of our community. Our Community Center is a recreational hub with swimming, tennis, dog parks, and year-round activities for all ages. Besides a lazy afternoon fishing off your dock, taking a turn at the end of the tow rope, or hitting the links, there’s a lot happening here in Discovery Bay! There are numerous community-based activities such as the Big Cat Poker Run held every August, car and boat shows, concerts on the lawn, Crab Feeds, golf tournaments, motorcycle rallies, boat parades, and a whole host of other events. There is always something happening in or around town. I encourage you to get out and see what floats your boat!

Discovery Bay is a great place to not only “Live where you Play,” but it’s also a great place to do business. The Discovery Bay Chamber of Commerce hosts monthly business “mixers” at different locations around town to show off the local business community. Check the Chamber’s website at <http://discoverybaychamber.com/index.html> for additional information on their many community activities.

From the standpoint of your local government, the CSD operates the water and wastewater utilities on a combined operating and capital budget of \$11.2 million for the Fiscal Year 2018-19. The budget is balanced and presents a spending plan where revenues meet expenditures. Included in 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.

While we provide water, sewer, and parks and landscape and recreational services at this time, we do keep our ear to the pulse of what is happening around us. We also stay current on issues close to home, such as the ECCFPD funding problems and Delta water quality issues.

As Discovery Bay continues to mature, I can assure you that the Board of Directors and the entire staff are working diligently to provide a comfortable place where residents can live, work and play and where

we can enjoy the many qualities we all like in a small town. Please join us at one of our Board of Directors' meetings that are held the first and third Wednesday of the month at 7:00 p.m. All meetings are held at the Discovery Bay Community Center located at 1601 Discovery Bay Blvd.

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

Sincerely,

Michael R. Davies, General Manager

Town of Discovery Bay CSD

DRAFT

WORKING

## Finance Services Department

The Town of Discovery Bay CSD Finance Services Department operates under the Board of Directors where the Board of Directors acts as the legislative policy-making body, and 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. This program also has the responsibility for coordinating all external auditing functions including the annual financial audit and audits by all outside agencies. 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 and assuring compliance with all regulatory requirements, laws and District policies pertaining to payroll.

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

### Key Achievements

- ✓ Timely completion of annual audits with unqualified (clean) audit over the last six (6) years
- ✓ Structurally balanced budget
- ✓ Healthy Reserve
- ✓ 2012 and 2017 Bond Reporting

### Goals

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





## Water & Wastewater Services Department

### WATER

This Program provides water production, treatment & distribution to approximately 6,000 homes and businesses. Specifically, the Water Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the Town's water matters. 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 violations observed in the field. The program also assists with the development of water quality educational materials and outreach.

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

### WASTEWATER

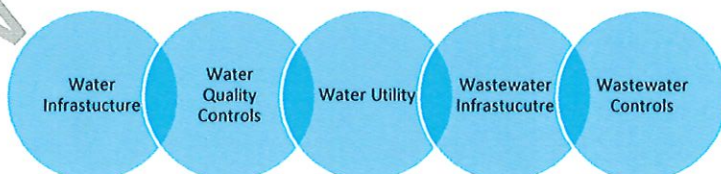
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the Town's wastewater matters. Also, this program provides staff support for ad hoc or advisory committees formed by the Board of Directors on an as-needed basis. In general, the Water program supports and directs the wastewater contractor, enabling them to carry out day-to-day operations, services and planning efforts. Also, this program negotiates, administers, implements, and approves contracts for the provision of municipal services.

#### Key Achievements

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

#### Goals

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



## Lighting & Landscaping Services Department

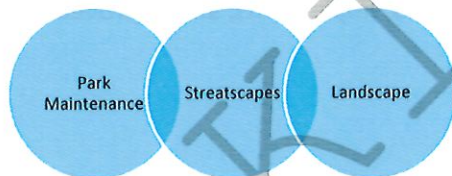
The Parks and Landscaping Program provides for the planning, maintenance & capital needs of the parks & landscaping network in Discovery Bay. Specifically, the Parks & Landscaping Program includes information necessary for the Board of Directors to establish priorities and make a well-informed decision in regards to the Town's parks and landscaping matters. This program offers a comprehensive maintenance and rehabilitation program for five (5) parks and the streetscapes inside Discovery Bay. Also, 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 all plants and trees to provide health, vitality and visual appeal as well as manage inventory lists annually to project funding and scheduling of future repairs, projects, and replacement.

### Key Achievements

- ✓ Front Entrance Repairs
- ✓ Shade Structures at Slifer Park

### Goals

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





## Recreation Services Department

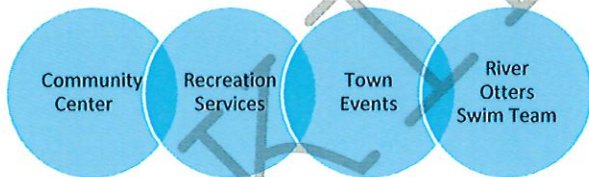
Recreation Services provides community-based and age-appropriate recreational programming for Discovery Bay resident's and non-resident's alike The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational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

### Key Achievements

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

### Goals

- Examine current special interest recreational opportunities offered and look for new and creative ways to expand current offerings.
- Continue the development and expansion of community relationships with local groups and organizations such as the Discovery Bay Lions Club, the River Otters Parent Booster Club, Discovery Bay Pickleball Club, Discovery Bay Chamber of Commerce, and the Contra Costa Sheriff's Office in expanding community-wide programming and special events at the Discovery Bay Community Center.
- Examine current pricing and cost recovery practices related to the Town's Recreation programming and facility usage fees and developing a methodology that results in fair and consistent cost recovery mythology.





## General Counsel

Outsourced –Law Office of Neumiller & Beardslee

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

### Key Achievements

- ✓ Assisted the General Manager and District Managers with the negotiation and preparation of various contracts, agreements, and notices.
- ✓ In consultation with the District Engineers, completed review and update of bid documents and contracts for capital improvement construction projects.
- ✓ Reviews and assist in drafting necessary ordinances to comply with state law and guides staff in the development and adoption of the District ordinances.
- ✓ Coordinated with the General & District Managers, to timely respond to claims against the District and limit the District's involvement in costly litigation.

## Water & Wastewater Engineering

### Outsourced – Luhdorff & Scalamanini Consulting Engineers (Water)

Luhdorff & Scalamanini, 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 resources problems.

#### Key Achievements

- ✓ Water SCADA System Upgrades
- ✓ Continued work to upgrade to Well 2 and Well 4A

<http://lsce.com/>

### Outsourced – Herwit Engineering (Wastewater)

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

#### Key Achievements

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

<http://herwit.com>

## District Mission, Vision, Goals & Values

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

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

### MISSION

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

### VISION

Maintain a full service and sustainable community

Grow in harmony with the environment and the Delta

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

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

### GOALS

Responsible management of public funds

Preservation of our neighborhoods and natural resources

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

Continually improve the quality of our services

Promote and protect the environment

Take pride in community assets

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

Recognize pioneers of the community

### VALUES

Innovation \* Accountability \* Respect \* Integrity \* Professionalism



Transmittal Letter

WORKING DRAFT

WORKING DRAFT


WORKING

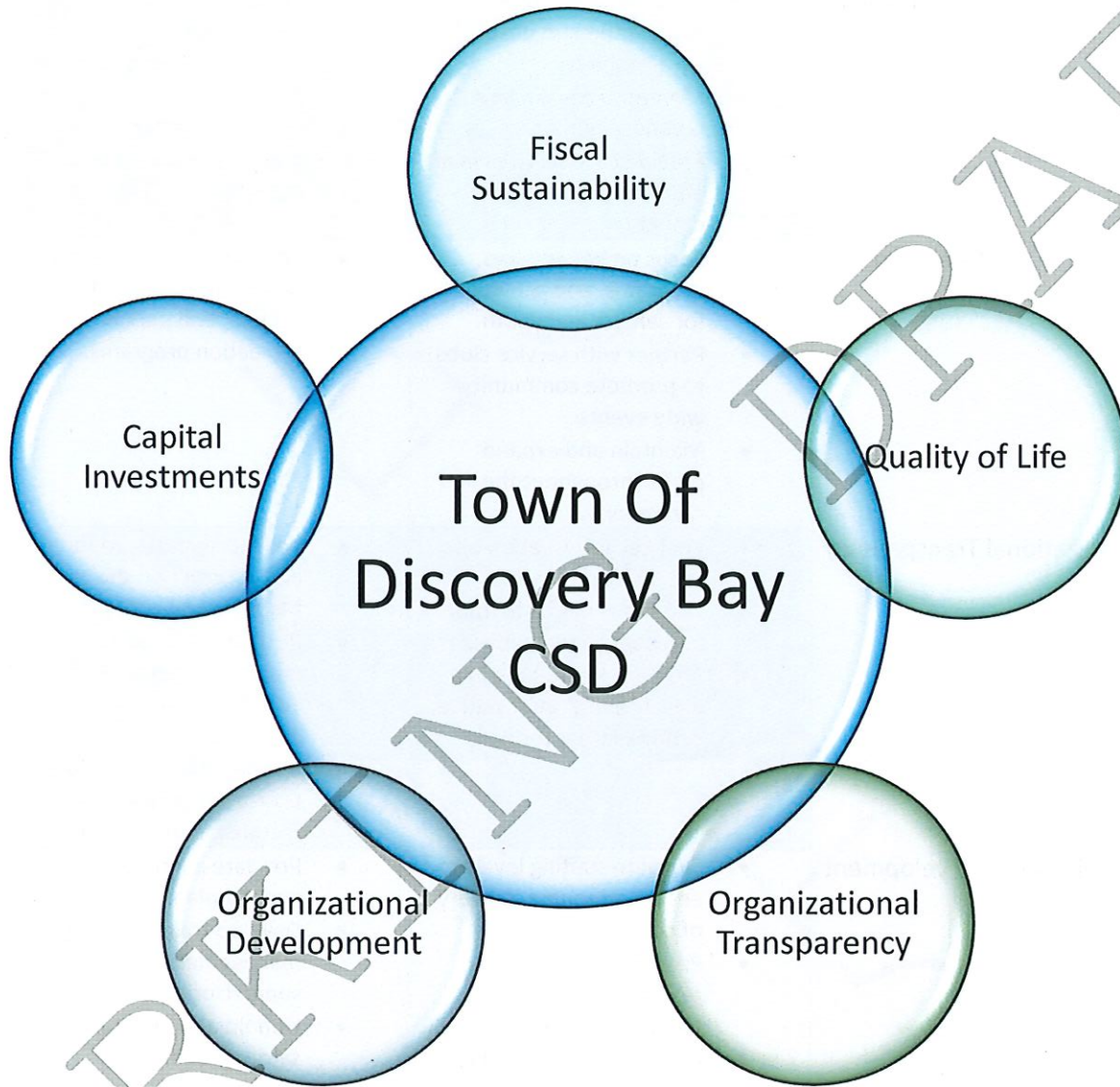
DRAFT



WORKING DRAFT

## Strategic Goals

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



## Goals, Objectives, and Action

Goal	Objective	Performance Outlook
Fiscal Sustainability	<ul style="list-style-type: none"> <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 quarterly review and make adjustments 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 social media to inform and engage the public.</li> <li>Pre-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 contract on the District's website.</li> <li>Post all policy documents and resolutions documents on the website.</li> <li>Pre-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>Pre-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>Invest in liable resources to maintain, improve District's resources.</li> <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>Update the ten (10) year master plan.</li> </ul>

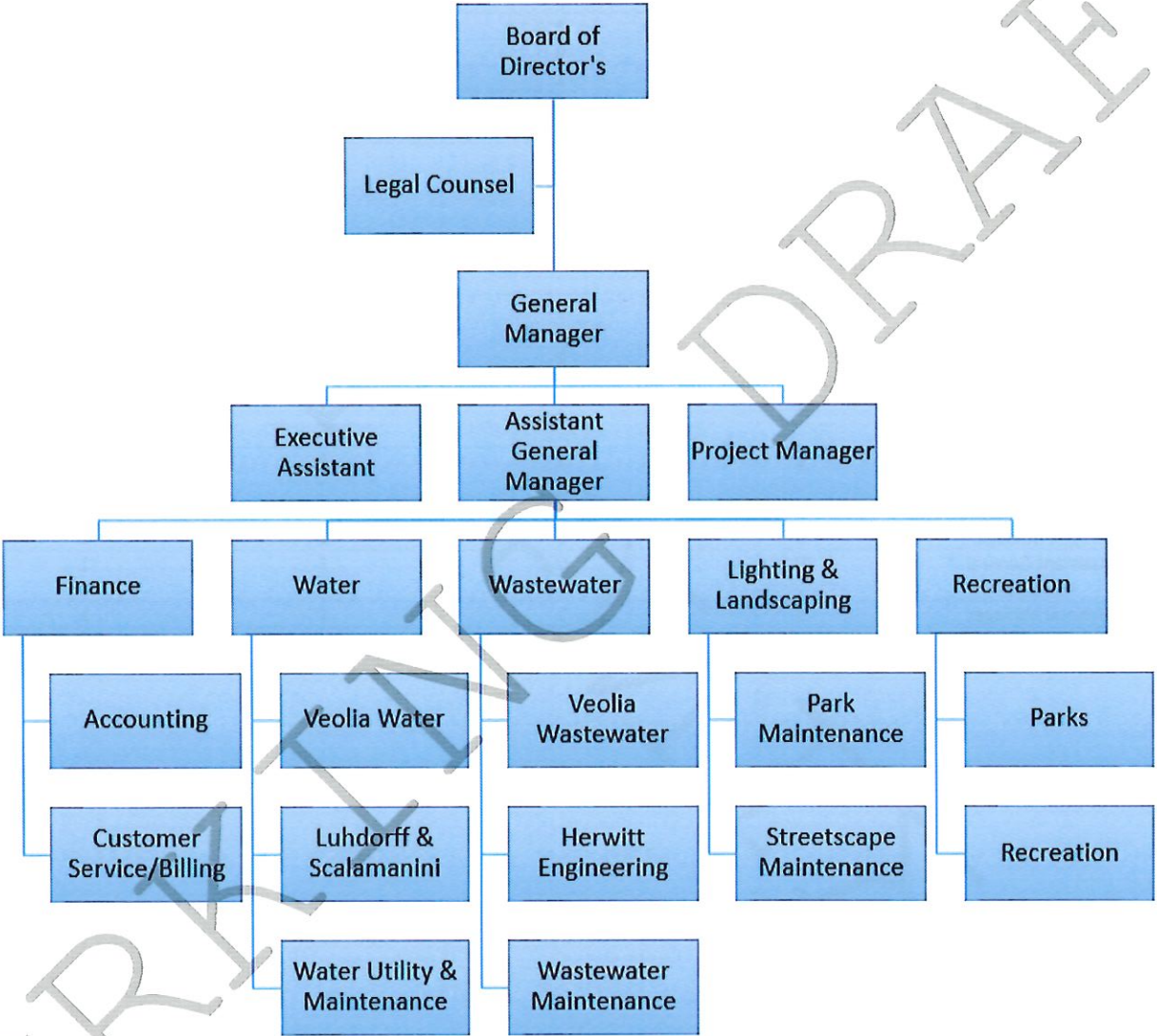


## Authorized Positions

### Current Positions

Position Title	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Office Assistant	2	2	2	2
Administrative Assistant	2	2	2	2
Executive Assistant	1	1	1	1
Project Analyst	1	0	0	0
Accountant	1	1	1	1
Water Services Technician I	1	1	1	1
Water Services Technician II	1	1	0	0
Parks & Maintenance Worker I	0	1	1	1
Parks & Maintenance Worker II	4	3	3	3
Parks & Maintenance Worker III	0	1	1	1
Recreation Programs Coordinator 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
Project Manager	0	0	1	1
Assistant General Manager	0	0	1	1
General Manager	1	1	1	1
<b>Total</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>19</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	\$12.00	\$960	\$2,080	\$12.20	\$976	\$2,115
Recreation Leader II	105	\$12.25	\$980	\$2,123	\$12.45	\$996	\$2,158
Lifeguard	110	\$12.50	\$1,000	\$2,167	\$12.90	\$1,032	\$2,236
Lifeguard/Swim Instructor and Recreation Leader III	115	\$13.00	\$1,040	\$2,253	\$14.45	\$1,156	\$2,505
Pool Supervisor	125	\$14.60	\$1,168	\$2,531	\$15.56	\$1,245	\$2,697
<b>200 Series - Non Management Staff</b>							
Park/Landscaper/Maintenance I	220	\$19.91	\$3,451	\$41,409	\$22.52	\$3,904	\$46,850
Park/Landscaper/Maintenance II	235	\$23.68	\$4,104	\$49,249	\$26.79	\$4,643	\$55,721
Park/Landscaper/Maintenance III	250	\$26.12	\$4,528	\$54,338	\$29.56	\$5,123	\$61,478
Office Assistant/Customer Service Representative A	225	\$20.40	\$3,536	\$42,435	\$23.08	\$4,001	\$48,011
Office Assistant/Customer Service Representative B	230	\$22.51	\$3,902	\$46,825	\$25.47	\$4,415	\$52,978
Account Clerk	240	\$24.27	\$4,206	\$50,472	\$27.45	\$4,759	\$57,105
Administrative Assistant/Park-Recreation Assistant A	245	\$24.85	\$4,308	\$51,695	\$28.12	\$4,874	\$58,488
Administrative Assistant/Park-Recreation Assistant B	260	\$27.44	\$4,756	\$57,068	\$31.04	\$5,381	\$64,567
Sr. Account Clerk	255	\$26.79	\$4,643	\$55,714	\$30.31	\$5,253	\$63,035
Accountant I	275	\$29.72	\$5,151	\$61,808	\$37.12	\$6,434	\$77,202
Executive Assistant A	270	\$31.06	\$5,384	\$64,603	\$35.14	\$6,091	\$73,092
Executive Assistant B	280	\$34.29	\$5,944	\$71,329	\$38.80	\$6,725	\$80,703
Water Tech I	210	\$21.44	\$3,716	\$44,597	\$24.26	\$4,205	\$50,458
Water Tech II	270	\$31.06	\$5,384	\$64,603	\$35.14	\$6,091	\$73,092
Water Tech III	280	\$35.14	\$6,092	\$73,098	\$38.38	\$6,724	\$80,687
<b>Series 300: Management Staff</b>							
Recreation Programs Supervisor	300	\$31.06	\$5,384	\$64,603	\$38.79	\$6,724	\$80,687
Managers: Finance; Water/Wastewater	350	\$38.96	\$6,752	\$81,026	\$48.64	\$8,432	\$101,180
Manager: Parks/Landscape	350	\$38.21	\$6,624	\$79,483	\$47.72	\$8,271	\$99,253
<b>Series 400: Senior Management Staff</b>							
Assistant General Manager	400	\$46.75	\$8,103	\$97,232	\$58.38	\$10,119	\$121,429
Projects Manager	425	\$70.00	\$5,600	\$12,133			



## Minimum Wage Adjustment January 2020

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

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Recreation Leader I	\$13.00	\$13.05	\$13.10	\$13.15	\$13.20	
Recreation Leader II	\$13.25	\$13.30	\$13.35	\$13.40	\$13.45	
Lifeguard	\$13.50	\$13.60	\$13.70	\$13.80	\$13.90	
Lifeguard/Swim Instructor & Rec Leader III	\$14.00	\$14.10	\$14.20	\$14.30	\$14.40	
Assist. Pool Supervisor	\$14.50	\$14.60	\$14.70	\$14.80	\$14.90	
Pool Supervisor	\$15.50	\$15.60	\$15.70	\$15.80	\$15.90	

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

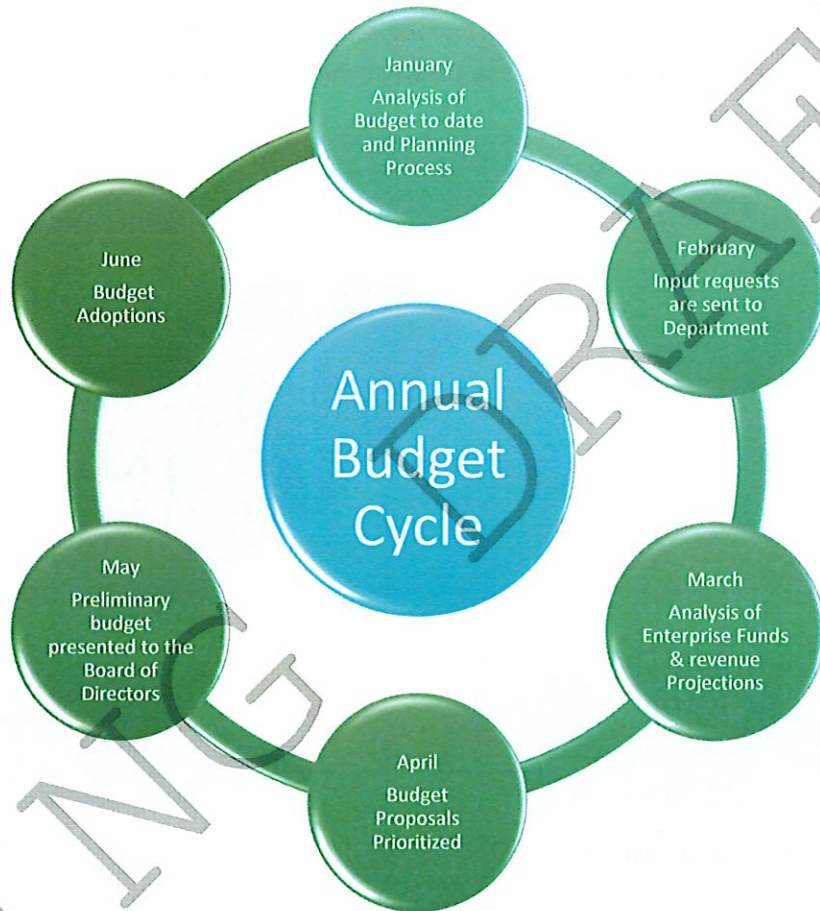
## The Budget Process

Fiscal Year 2017-2019

2 Year Budget Build

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

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



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

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

**March:** Departments heads meet with the Finance Manager to discuss their budget requests.

**April:** Department heads meet with the Finance Committee to review the preliminary budget, where the budget is prioritized, refined, compiled into the preliminary budget to bring to the Board of Director's.

**May:** the preliminary budget is presented to the board of Director's requesting any comments or recommendations.

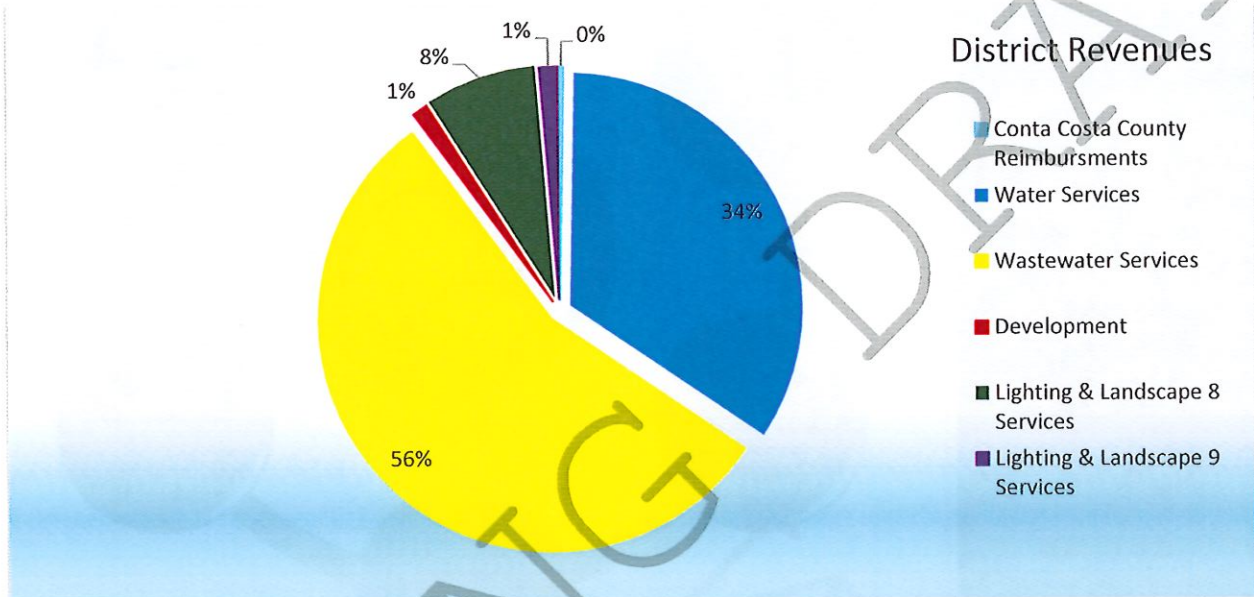
**June:** The final budget is presented and adopted by the Board of Director's.



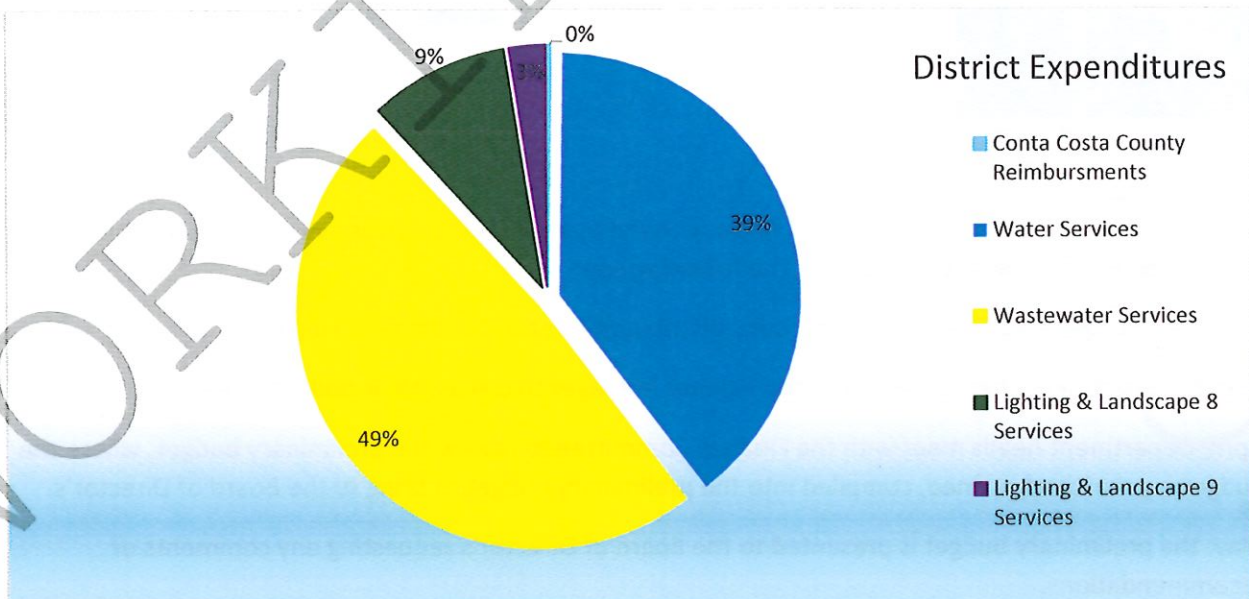
## Budget Overview

The Town of Discovery Bay supports the Administration Department (which is defined as the Contra Costa County owned Special District maintained by TODB), the Water Department, the Wastewater Department and two Lighting and Landscaping Department Zones 8 & 9. Data is for budget year 2019-2020

### District Revenue

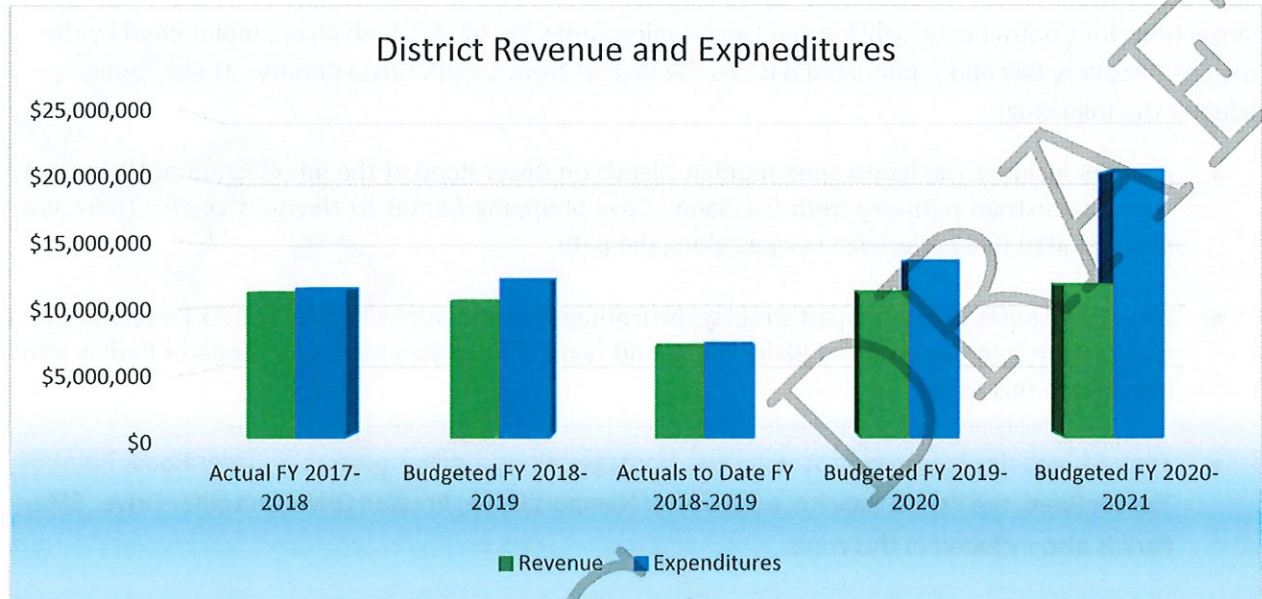


### District Expenditures





## District Wide Revenue and Expenditure Summary



Beginning in 2019 the District will begin the groundwork on multiple projects:

1. The Wastewater Denitrification project and;
2. The Water Well Number 8

Actuals 2017-2018 reflect the utilization of bond proceeds. The 2019-2020 and 2020-2021 Expenditures reflect the higher expenses due to Water and Wastewater Projects.

## 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. There are also included two pedestrian bridges along the path.
- Zone 57 includes all landscaped streetscape frontages in and outside of the Centex Development, along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.
- Zone 61 includes landscaped streetscape frontages along a major portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a portion of Newport Drive, Preston Drive, and Slifer Drive. Slifer Park is also included in this zone.

### Revenue

Account Code	Revenue	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
10-31-5150	Landscape Related Payroll Reimbursements	0	165,000	0	0	0
10-31-5151	L&L Vehicle Reimbursements	67,552	84,000	28,524	0	0
10-31-5177	Reimbursements	0	0	0	0	0
10-31-5226	Landscape Reimbursable	63,564	34,000	20,754	35,000	35,000
10-31-5243	Other	526	0	0	0	0
10-31-6046	Permit Fee	750	0	0	0	0
	<b>Total</b>	<b>\$132,391</b>	<b>\$283,000</b>	<b>\$49,278</b>	<b>\$35,000</b>	<b>\$35,000</b>

### Expenditures

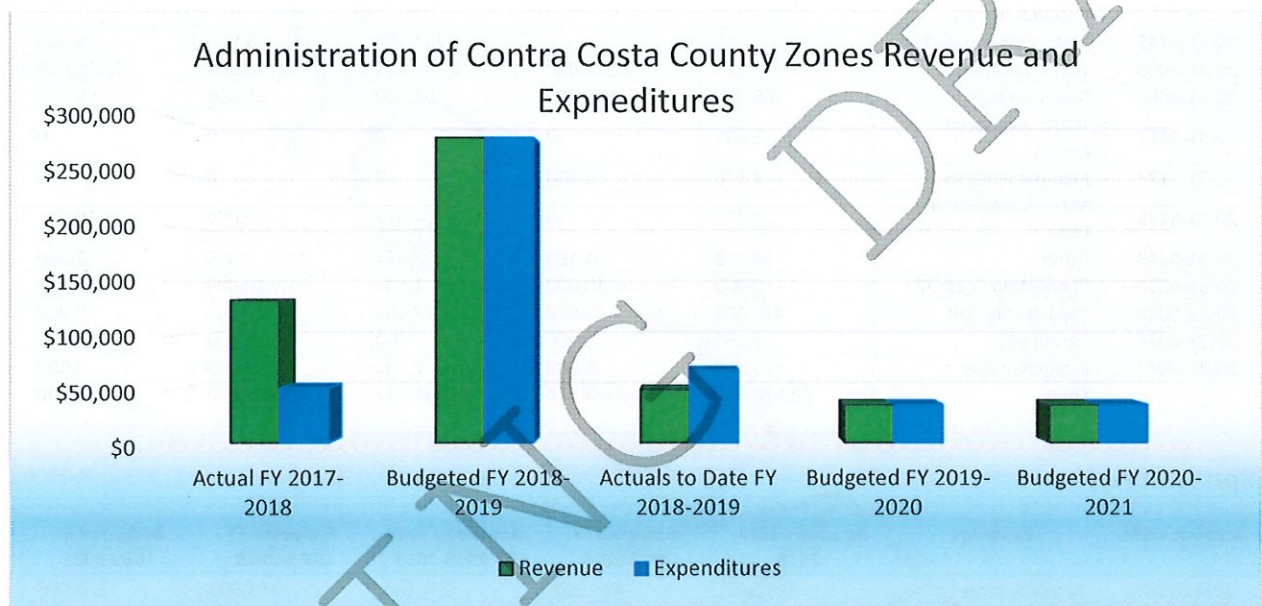
Account Code	Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
10-41-7000	Salary & Wages	0	165,000	0	0	0
10-41-7271	Consulting Services	0	0	24,750	0	0
10-41-7393	Vehicle & Equipment Sup & Rep	0	84,000	0	0	0
10-41-7529	Landscape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

Revenues & Expenses	Actuals 2017-2018	Budget 2018-2019	Actuals To Date 2018-2019	Budget 2019-2020	Budget 2020-2021
Revenue	\$132,391	\$283,000	\$49,278	\$35,000	\$35,000
Expenditures (OM + CIP)	\$51,127	\$283,000	\$67,380	\$35,000	\$35,000
Revenues In Excess of Expenditures	\$81,264	\$0	(\$18,102)	\$0	\$0



- Where expenditures exceed revenues, this represents the delay in the reimbursement payment from Contra Costa County Special Districts

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

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

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

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



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

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

### Revenue

Account Code	Revenue	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
20-31-5100	SEC Collections Water	386,592	0	8,800	0	0
20-31-5102	SEC Collections Account Charge	1,004,515	1,249,000	664,104	1,361,000	1,484,000
20-31-5145	Meter Installation Fee	16	0	251,559	5,000	5,000
20-31-6000	Water Charges	1,910,913	2,221,000	1,589,424	2,421,000	2,639,000
20-31-6086	Meter Charge	65,276	69,000	51,530	69,000	69,000
20-31-5163	TODB Sponsored Events	2,656	0	0	0	0
20-31-5177	Reimbursements	2,576	4,200	0	0	0
20-31-5179	Misc.-Water Service Fees	24,063	0	14,817	10,000	10,000
20-31-5243	Other	68,918	1,100	27,824	2,000	2,000
20-31-6030	Connection Fees CIP	9,800	10,000	1,600	10,000	10,000
20-31-6045	Capacity Fee CIP	475,300	20,000	77,600	20,000	20,000
20-31-6046	Permit Fee	4,150	5,000	800	5,000	5,000
20-31-6047	Inspection Fee	15,680	5,000	2,560	5,000	5,000
	<b>Total</b>	<b>\$3,970,456</b>	<b>\$3,584,300</b>	<b>\$2,690,617</b>	<b>\$3,908,000</b>	<b>\$4,249,000</b>

### Expenditures

Account Code	Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
20-41-7000	Salary & Wages	309,383	435,000	231,645	455,000	500,000
20-41-7001	Overtime	0	2,000	0	2,000	2,000
20-41-7002	Payroll Accrual	0	0	0	0	0
20-41-7003	ER Taxes	0	0	0	0	0
20-41-7018	Medicare-R (Employer)	0	0	0	0	0
20-41-7020	SS-R (OASDI Employer)	0	0	0	0	0
20-41-7023	CA (SUI)	0	0	0	0	0
20-41-7030	Group Insurance	81,180	100,000	66,194	110,000	121,000
20-41-7045	Workers Comp	12,428	22,000	0	22,000	25,000
20-41-7060	457 B Plan	9,357	13,000	7,946	13,000	13,000
20-41-7075	Reimbursement of Wages	0	0	0	0	0
20-41-7090	Reimbursement of Wages - Liabilities	0	0	0	0	0
20-41-7093	Medicare-R (Employer)	0	0	0	0	0
20-41-7095	SS-R (OASDI Employer)	0	0	0	0	0
20-41-7098	CA (SUI)	0	0	0	0	0
20-41-7105	Reimbursement of Insurance	0	0	0	0	0
20-41-7120	Reimbursement of 457B Plan	0	0	0	0	0



20-41-7135	Vacation	0	0	0	0	0
20-41-7150	Temporary Employees	5,197	3,000	0	3,000	3,000
20-41-7152	Temporary EE YE Accrual	0	0	0	0	0
20-41-7165	Board of Directors Compensation	9,798	16,560	6,394	14,400	14,400
20-41-7180	Training Conferences Travel	0	0	0	30,000	31,000
20-41-7181	Travel & Meetings - BOD	2,291	2,400	1,203	0	0
20-41-7182	Travel	3,445	3,200	1,955	0	0
20-41-7196	Training & Education - BOD	1,252	800	716	0	0
20-41-7197	Train, Meet & Education	2,851	6,000	2,011	0	0
20-41-7210	Dues & Subscriptions	0	1,060	0	1,200	1,200
20-41-7225	Memberships	5,692	7,200	4,438	8,000	8,000
20-41-7240	Auto Allowance	0	0	0	0	0
20-41-7255	TODB Sponsored Events	0	2,400	0	2,400	2,400
20-41-7270	Environmental Studies	0	0	0	0	0
20-41-7271	Consulting Services	108,823	107,000	58,768	167,000	167,000
20-41-7272	Water Service Contract	633,861	636,540	543,086	655,700	676,000
20-41-7273	Professional Fees	0	0	0	0	0
20-41-7274	Contract Services	0	0	0	0	0
20-41-7275	Preventative & Corrective	18,808	30,000	19,297	30,000	30,000
20-41-7276	Contract Mailing	27,483	39,000	27,018	39,000	41,000
20-41-7277	Veolia W Large Replacement	8,508	28,000	13,598	25,000	25,000
20-41-7286	Legal - General	57,414	32,000	28,729	47,000	47,000
20-41-7287	Legal - Contracts Admin	0	0	0	0	0
20-41-7288	Legal - Litigation	13,127	18,800	8,604	18,800	18,800
20-41-7300	Accounting	0	0	0	0	0
20-41-7301	Annual Audit Services	15,563	16,500	0	25,000	25,000
20-41-7315	PR, Advertising & Elections	0	0	0	0	0
20-41-7316	Election Expense	0	4,000	3,289	0	10,000
20-41-7317	Advertising	3,080	2,000	372	2,000	2,000
20-41-7318	Public Relations	5,558	6,000	5,612	6,000	6,000
20-41-7319	Internet Website	3,520	4,800	0	4,800	4,800
20-41-7320	Public Reports	0	0	0	0	0
20-41-7345	Public Communications and Notices	4,916	2,400	0	2,400	2,400
20-41-7361	Telephone - general	4,468	8,400	4,078	5,500	5,500
20-41-7362	Telecom - networking	4,703	1,080	4,305	5,000	5,000
20-41-7363	Telephone - cellular	3,562	5,000	2,632	6,000	6,000
20-41-7376	Road/Construction Materials	11,300	10,000	6,934	10,000	10,000
20-41-7391	Diesel Fuel	0	1,500	0	1,500	1,500
20-41-7392	Vehicle & Equipment - Fuel	5,181	6,500	3,918	6,500	6,500
20-41-7393	Vehicle & Equipment Sup & Rep	5,388	4,400	1,085	4,400	4,400



20-41-7404	Water Meter and Registers	113,564	93,000	73,036	93,000	93,000
20-41-7405	General Repairs - Pumps	15,198	30,000	20,558	30,000	30,000
20-41-7406	General Repairs	400,606	350,000	210,455	300,000	300,000
20-41-7407	Testing	0	0	0	0	0
20-41-7408	Special Equipment	555	1,200	646	1,200	1,200
20-41-7409	Info System - Maintenance	7,395	10,000	5,274	10,000	10,000
20-41-7410	Equipment Maintenance	2,449	3,600	1,599	3,600	3,600
20-41-7411	Software Hosting	21,599	12,000	10,383	12,000	12,000
20-41-7412	Computer Equipment & Supplies	2,419	2,400	1,801	3,500	3,500
20-41-7413	Miscellaneous Small Tools	1,147	2,000	1,325	2,000	2,000
20-41-7414	Equipment Repair	0	400	0	400	400
20-41-7415	Computer Software	442	4,000	555	4,000	4,000
20-41-7416	Expensed Equipment	0	0	0	0	0
20-41-7417	Instrument & Controls	0	12,500	952	12,500	12,500
20-41-7421	Cleaning Supplies	0	0	0	0	0
20-41-7422	Minor Equipment/Furniture	0	0	3,409	2,000	2,000
20-41-7423	Office Furniture	287	0	679	0	0
20-41-7424	Postage	984	1,000	712	1,000	1,000
20-41-7425	Office Supplies	6,616	4,400	8,645	10,000	10,000
20-41-7436	County Requested Maintenance	0	0	0	0	0
20-41-7437	Rent Public Meetings	0	200	0	200	200
20-41-7438	Building Rent	13,200	13,200	0	13,200	13,200
20-41-7439	Equipment Rental/Leasing	343	2,000	257	2,000	2,000
20-41-7440	Facility Maintenance - Landscaping	0	1,600	0	1,600	1,600
20-41-7441	Building Maintenance	6,026	6,000	4,722	6,000	6,000
20-41-7451	Insurance Liability & Property	43,285	24,200	0	50,000	55,000
20-41-7452	Insurance - Other	0	0	0	0	0
20-41-7453	Insurance - Property	0	13,200	0	0	0
20-41-7454	Insurance - Umbrella	0	0	0	0	0
20-41-7466	Permits & Fees	29,412	16,000	25,364	45,000	45,000
20-41-7467	Special Expense	0	0	0	0	0
20-41-7468	NPDES NOV Fines	0	0	0	0	0
20-41-7469	Personal Protective Equipment	828	680	1,330	3,000	3,000
20-41-7470	Safety Equipment & Supplies	471	1,400	224	1,400	14,000
20-41-7481	Utilities/Electrical Cost	449,560	400,000	336,828	425,000	435,000
20-41-7482	Utilities/Water Cost	0	0	0	0	0
20-41-7483	Utilities/Waste Cost	972	0	0	0	0
20-41-7495	Chemicals	26,377	25,000	19,271	26,000	32,000
20-41-7510	Freight	0	800	0	800	800
20-41-7511	UPS/Courier	608	320	229	320	320
20-41-7525	Reserve Expense	0	0	0	0	0
20-41-7526	Miscellaneous Bank Charges	14,660	12,000	11,194	12,000	12,000

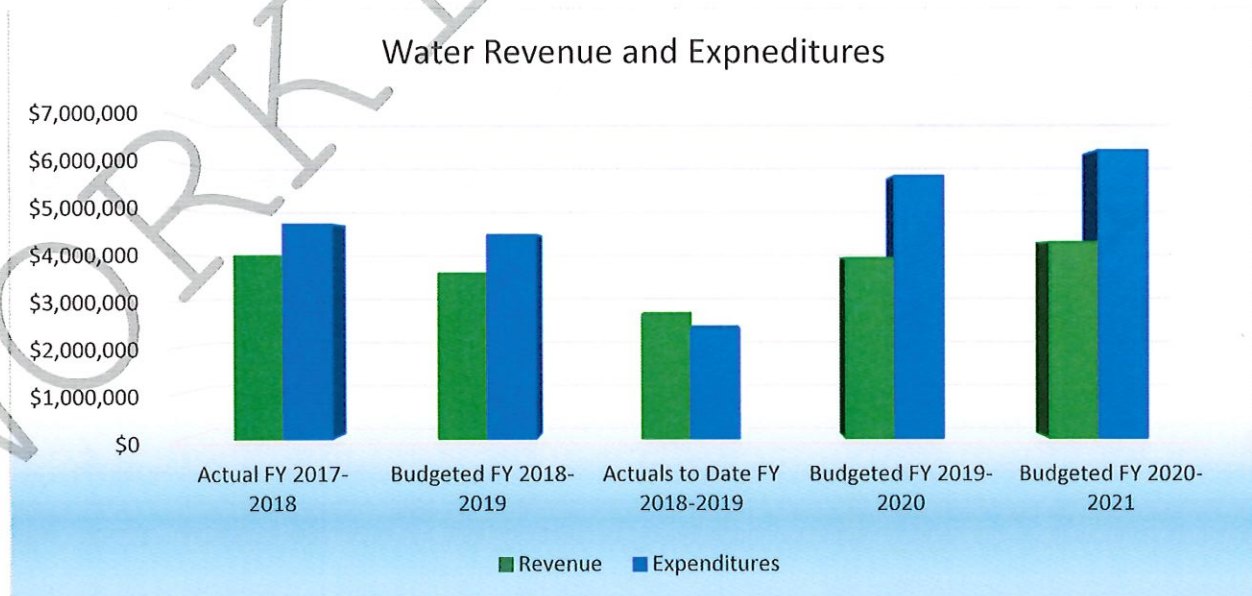


20-41-7527	Miscellaneous Services & Supplies	962	1,200	3,510	1,200	1,200
20-41-7528	Miscellaneous Reimbursable	0	400	0	400	400
20-41-7529	Landscape Related Reimbursable	0	0	0	0	0
20-41-7530	Unrecoverable Charges	0	1,000	0	1,000	1,000
20-41-7531	G.F. Expenditures	0	0	0	0	0
20-41-7532	Miscellaneous	0	2,000	0	2,000	2,000
20-41-7533	Bad Debt	429	5,000	7	5,000	5,000
20-41-7534	Special Expense	769	2,000	958	2,000	2,000
20-41-7535	Credit Memo	0	5,000	5,574	5,000	5,000
20-41-7536	Operating Transfer Out	0	0	0	0	0
20-41-7537	Debt Service	153,474	257,904	143,498	259,000	260,000
20-41-7538	Inspection Fee	0	0	0	0	0
20-41-7539	Repayment of Borrowed Reserves	0	0	0	0	0
20-41-7540	Contribution to Reserves	0	0	0	0	0
20-41-7541	Cost of Goods Sold (COGS)	0	0	0	0	0
20-41-7542	Taxes & Assessments	0	400	0	400	400
20-41-7543	Inter-fund Investment Prop Tax	0	0	0	0	0
20-41-7544	Reimbursement for County Admin	368	0	0	0	0
20-41-7545	Revenue Collection	1,083	2,400	0	2,400	2,400
20-41-7546	Investment Fee	0	0	0	0	0
20-41-7547	Payroll Wire Transfer Fee	246	1,040	205	1,040	1,040
20-41-7548	Accounting (A/P, A/R, GL)	0	800	0	800	800
20-41-7549	Public Works - Permits	19,505	10,000	7,880	20,000	20,000
20-41-7550	Property Taxes	2,961	1,200	155	1,200	1,200
20-41-7555	Interest Expense	0	0	0	0	0
20-41-7570	Depreciation Expense	0	0	0	0	0
20-41-7585	Gain or Loss Disposal/Sale of	0	0	0	0	0
20-41-7587	Developer Deposit Reimbursement	0	0	556	0	0
20-41-7588	CC County Accrued Sales Tax	0	0	0	0	0
		<b>\$2,716,939</b>	<b>\$2,911,984</b>	<b>\$1,955,615</b>	<b>\$3,095,760</b>	<b>\$3,222,660</b>

## Capital Improvements

Account Code	Capital Improvements	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Project Codes See Page 60	Water Capital Improvements & Structure Replacements	1,672,667	1,237,173	179,324	2,290,000	2,608,000
	Water Combined Project Totals (trucks, building repairs, equipment)	14,000	20,000	0	124,000	160,000
	Water Infrastructure Replacement	200,000	200,000	200,000	200,000	200,000
	Booster Pump Infrastructure Replacement	20,000	20,000	20,000	20,000	20,000
	Facility Infrastructure Replacement	10,000	10,000	10,000	10,000	10,000
	Vehicle Replacement	10,000	10,000	10,000	10,000	10,000
	Generator Infrastructure Replacement	10,000	10,000	10,000	10,000	10,000
	<b>Total</b>	<b>\$1,936,667</b>	<b>\$1,507,173</b>	<b>\$429,324</b>	<b>\$2,664,000</b>	<b>\$3,018,000</b>

Revenue & Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Revenue	\$3,970,456	\$3,584,300	\$2,690,617	\$3,908,000	\$4,249,000
Expenditures (OM + CIP)	\$4,653,606	\$4,419,157	\$2,384,939	\$5,759,760	\$6,240,660





In fiscal year 2019/2020, the district will begin the Capital Improvement Projects which include the design and site acquisition for a new well named Well #8, major pipeline replacements at Laguna Court and Edgeview, St. Andrews/Clubhouse, an urban water master management plan which is state mandated and a cross connection survey and plan. District Staff and the Board of Directors will continue to discuss and plan to fund Well #8 in fiscal year 2019/2020. For a complete listing of capital projects and associated costs please see page 60.

Reserves/Developer Fees Balances

Balances	Reserves & Restricted Accounts	Year-End FY 2017-2018	Estimated End of Year FY 2018-2019	Estimated FY 2019-2020	Estimated FY 2020-2021	Estimated FY 2021-2022
Reserves	Water Reserves	639,756	49,000	41,616	91,616	141,616
Operational Cash Flow	Operational Cash Flow	1,200,400	1,200,400	1,200,400	1,200,400	1,200,400
Infrastructure Replacement	W Infrastructure Replacement Fund	218,728	418,728	618,728	818,000	1,018,000
Infrastructure Replacement	Booster Pump Replacement Fund	136,000	156,000	176,000	196,000	216,000
Infrastructure Replacement	Generators Replacement Fund	60,000	70,000	80,000	90,000	100,000
Infrastructure Replacement	Facility & Vehicle Replacement Fund	66,000	76,000	86,000	96,000	106,000
Infrastructure Replacement	Vehicle Replacement Fund	31,426	41,426	51,426	61,426	71,426
Infrastructure Replacement	Water Pipe Distribution Replacement Fund	537,000	1,032,000	0	0	0
Developer Fees	Capacity & Connection Fees	1,514,166	1,544,000	0	0	0
<i>Total Cost of Planned Capital Projects</i>			-651,000	-2,664,000	-3,018,000	-2,125,000

\*Reserve utilized for planned Capital Improvement Projects

\*Funding decisions needed for future Capital Improvement Projects

The District maintains a water reserve. This reserve has been established for emergency use or project spend for the water utility system. In addition to the water reserve in 2011, the District created an infrastructure replacement program. These funds are for the future replacements or improvements of the water infrastructure system including, wells, pipes, tanks, pumps motors, vehicles, meters, readers and generator replacements.

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



The Developer Fees are acquired when new home construction permits are pulled. These fees are charged to connect and utilize the Districts water and wastewater utilities. All developer fees are on the Districts website <http://www.todb.ca.gov/ordinances-town-discovery-bay>.

WORKING DRAFT

## Water Utility Rate

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

WATER Residential Unmetered	Current		Proposed FY 2016/17		Proposed FY 2017/18		Proposed FY 2018/19		Proposed FY 2019/20		Proposed FY 2020/21	
	Monthly (\$/DU)	Yearly (\$/DU)	Monthly (\$/DU)	Yearly (\$/DU)	Monthly (\$/DU)	Yearly (\$/DU)	Monthly (\$/DU)	Yearly (\$/DU)	Monthly (\$/DU)	Yearly (\$/DU)	Monthly (\$/DU)	Yearly (\$/DU)
Parcel Size (Square Feet/DU)												
Condos w/irrigation	\$32.86	\$394.28	\$36.55	\$438.60								
Condos w/o irrigation	\$21.52	\$258.18	\$23.91	\$286.92								
Under 5,000	\$32.86	\$394.28	\$36.55	\$438.60								
5,000 - 10,000	\$41.56	\$498.66	\$46.03	\$552.36								
10,001 - 15,000	\$50.25	\$603.02	\$55.51	\$666.12								
Over 15,000.	\$50.25	\$603.02	\$55.51	\$666.12								
Vacant	\$14.67	\$176.00	\$14.67	\$176.00	\$14.67	\$176.00	\$14.67	\$176.00	\$14.67	\$176.00	\$14.67	\$176.00
Plus Each Additional 1,000	\$2.90	\$34.80	\$3.21	\$38.54								
<b>WATER All Metered</b>	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)
Non-irrigation Account Charge:												
5/8 Inch Meter	\$9.98		\$13.85		\$16.20		\$18.02		\$20.06		\$22.35	
1 Inch Meter	\$9.98		\$13.85		\$16.20		\$18.02		\$20.06		\$22.35	
1 1/2 Inch Meter	\$19.98		\$26.73		\$31.43		\$35.07		\$39.16		\$43.74	
2 Inch Meter	\$31.96		\$42.15		\$49.68		\$55.50		\$62.04		\$69.37	
3 Inch Meter	\$63.91		\$83.29		\$98.34		\$109.99		\$123.06		\$137.72	
4 Inch Meter	\$99.86		\$129.58		\$153.09		\$171.30		\$191.71		\$214.63	
6 Inch Meter	\$199.72		\$258.15		\$305.18		\$341.60		\$382.43		\$428.26	
Irrigation Account Charge:												
5/8" Inch Meter	\$3.02		\$13.08		\$15.29		\$17.00		\$18.92		\$21.07	
1 Inch Meter	\$3.02		\$13.08		\$15.29		\$17.00		\$18.92		\$21.07	
1 1/2 Inch Meter	\$6.04		\$25.18		\$29.60		\$33.03		\$36.87		\$41.18	
2 Inch Meter	\$9.67		\$39.68		\$46.76		\$52.23		\$58.38		\$65.27	
3 Inch Meter	\$19.34		\$78.35		\$92.50		\$103.45		\$115.73		\$129.52	
4 Inch Meter	\$30.21		\$121.86		\$143.97		\$161.08		\$180.27		\$201.81	
6 Inch Meter	\$60.42		\$242.73		\$286.93		\$321.17		\$359.54		\$402.62	
Metered Usage Charge:												
All Usage		\$1.512		\$1.580		\$1.799		\$2.015		\$2.257		\$2.528

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

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

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

### Revenue

Account Code	Revenue	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
21-31-5101	SEC Collections Wastewater	5,340,501	5,499,000	3,016,561	5,875,195	6,110,203
21-31-5163	TODB Sponsored Events	10,623	0	0	0	0
21-31-5152	Borrowed Reserves	0	0	0	0	0
21-31-6015	Sewer Charges	150,069	147,000	106,580	153,000	157,000
21-31-5177	Reimbursements	215	6,300	0	6,300	6,300
21-31-5179	Miscellaneous	969	0	8,334	0	0
21-31-5243	Other	118,953	1,100	0	1,000	1,000
21-31-6030	Connection Fees CIP	9,800	10,000	1,600	10,000	10,000
21-31-6045	Capacity Fee CIP	514,524	65,000	88,665	65,000	65,000
21-31-6046	Permit Fee	0	8,000	0	5,000	5,000
21-31-6047	Inspection Fee	15,680	5,000	2,560	5,000	5,000
21-31-6086	AR VEHICLE REIMBURSABLE	0	0	11,548	81,000	81,000
21-31-6087	AR PAYROLL REIMBURSABLE	0	0	70,512	162,000	162,000
	<b>Total</b>	<b>\$6,161,334</b>	<b>\$5,741,400</b>	<b>\$3,306,359</b>	<b>\$6,363,495</b>	<b>\$6,602,503</b>

### Expenditures

Account Code	Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
21-41-7000	Salary & Wages	363,425	480,000	183,057	557,000	641,000
21-41-7001	Overtime	0	3,000	0	2,000	2,000
21-41-7002	Payroll Accrual	0	0	0	0	0
21-41-7003	ER Taxes	0	0	0	0	0
21-41-7018	Medicare-R (Employer)	0	0	0	0	0
21-41-7020	SS-R (OASDI Employer)	0	0	0	0	0
21-41-7023	CA (SUI)	0	0	0	0	0
21-41-7030	Group Insurance	121,770	149,000	99,291	164,000	180,000
21-41-7045	Workers Comp	18,642	30,000	0	30,000	33,000
21-41-7060	457 B Plan	14,035	19,000	12,008	19,000	19,000
21-41-7075	Reimbursement of Wages	0	0	0	0	0
21-41-7090	Reimbursement of Wages - Liabilities	0	0	0	0	0
21-41-7093	Medicare-R (Employer)	0	0	0	0	0
21-41-7095	SS-R (OASDI Employer)	0	0	0	0	0
21-41-7098	CA (SUI)	0	0	0	0	0



21-41-7105	Reimbursement of Insurance	0	0	0	0	0
21-41-7120	Reimbursement of 457B Plan	0	0	0	0	0
21-41-7135	Vacation	0	0	0	0	0
21-41-7150	Temporary Employees	7,795	5,000	0	5,000	5,000
21-41-7152	Temporary EE YE Accrual	0	0	0	0	0
21-41-7165	Board of Directors Compensation	14,697	24,840	9,591	22,000	22,000
21-41-7180	Training Conferences Travel	0	0	0	30,000	30,000
21-41-7181	Travel & Meetings - BOD	3,326	3,600	1,804	0	0
21-41-7182	Travel	2,314	4,800	3,410	0	0
21-41-7196	Training & Education - BOD	1,878	1,200	1,074	0	0
21-41-7197	Train, Meet & Education	1,577	8,000	3,271	0	0
21-41-7210	Dues & Subscriptions	140	1,590	0	1,600	1,600
21-41-7225	Memberships	9,583	7,200	5,276	12,000	12,000
21-41-7240	Auto Allowance	0	0	0	0	0
21-41-7255	TODB Sponsored Events	11,278	3,600	0	3,600	3,600
21-41-7270	Environmental Studies	4,651	0	0	0	0
21-41-7271	Consulting Services	82,021	102,000	60,367	180,000	180,000
21-41-7272	Wastewater Service Contract	950,791	983,000	814,629	1,043,000	1,075,000
21-41-7273	Professional Fees	0	0	0	0	0
21-41-7274	Contract Services	0	0	0	0	0
21-41-7275	Preventative & Corrective	63,292	50,200	56,580	65,000	70,000
21-41-7276	Contract Mailing	0	0	0	0	0
21-41-7277	Veolia WW Large Replacement	63,120	38,000	75,613	100,000	110,000
21-41-7286	Legal - General	45,386	73,000	36,202	106,000	106,000
21-41-7287	Legal - Contracts Admin	0	0	0	0	0
21-41-7288	Legal - Litigation	31,264	25,000	12,906	25,000	25,000
21-41-7300	Accounting	0	0	0	0	0
21-41-7301	Annual Audit Services	23,345	20,000	0	30,000	30,000
21-41-7315	PR, Advertising & Elections	0	0	0	0	0
21-41-7316	Election Expense	0	5,000	4,933	15,000	0
21-41-7317	Advertising	3,893	3,000	50	3,000	3,000
21-41-7318	Public Relations	0	0	0	0	0
21-41-7319	Internet Website	5,280	600	0	600	600
21-41-7320	Public Reports	0	0	0	0	0
21-41-7345	Public Communications and Notices	0	3,600	0	3,600	3,600
21-41-7361	Telephone - general	13,008	15,000	11,129	15,000	0
21-41-7362	Telecom - networking	9,667	15,000	8,723	15,000	0
21-41-7363	Telephone - cellular	3,151	6,000	3,379	6,000	0
21-41-7376	Road/Construction Materials	636	1,800	2,217	3,000	3,000
21-41-7391	Diesel Fuel	0	5,000	0	5,000	5,000



21-41-7392	Vehicle & Equipment - Fuel	3,210	6,000	1,498	6,000	6,000
21-41-7393	Vehicle & Equipment Sup & Rep	26,412	6,000	26,806	30,000	30,000
21-41-7404	Water Meter and Registers	0	0	0	0	0
21-41-7405	General Repairs - Pumps	1,751	30,000	73,533	30,000	30,000
21-41-7406	General Repairs	36,774	100,000	17,341	100,000	100,000
21-41-7407	NTR/SIP Testing - RWQCB	0	5,000	0	5,000	5,000
21-41-7408	Special Equipment	7	3,000	970	3,000	3,000
21-41-7409	Info System - Maintenance	11,166	15,000	7,911	15,000	15,000
21-41-7410	Equipment Maintenance	3,214	5,400	2,678	5,400	5,400
21-41-7411	Software Hosting	14,540	6,000	2,482	6,000	6,000
21-41-7412	Computer Equipment & Supplies	2,328	3,600	2,604	6,000	6,000
21-41-7413	Miscellaneous Small Tools	2,108	3,000	665	3,000	3,000
21-41-7414	Equipment Repair	0	600	0	600	600
21-41-7415	Computer Software	683	6,000	567	1,500	1,500
21-41-7416	UV Parts	21,799	50,000	1,700	50,000	50,000
21-41-7417	Instrument & Controls	11,051	47,000	14,597	47,000	47,000
21-41-7421	Cleaning Supplies	0	0	0	0	0
21-41-7422	Minor Equipment/Furniture	0	0	5,114	0	0
21-41-7423	Office Furniture	224	0	1,018	0	0
21-41-7424	Postage	1,445	1,500	1,177	1,500	1,500
21-41-7425	Office Supplies	7,639	6,000	5,728	10,000	10,000
21-41-7436	County Requested Maintenance	0	0	0	0	0
21-41-7437	Rent Public Meetings	0	300	0	300	0
21-41-7438	Building Rent	19,800	19,800	0	19,800	19,800
21-41-7439	Equipment Rental/Leasing	515	3,000	386	3,000	3,000
21-41-7440	Facility Maintenance - Landscape	0	2,400	0	2,400	2,400
21-41-7441	Building Maintenance	8,536	12,000	6,891	12,000	12,000
21-41-7451	Insurance - Liability & Property	55,086	30,300	0	60,000	65,000
21-41-7452	Insurance - Other	0	0	0	0	0
21-41-7453	Insurance - Property	0	18,480	0	0	0
21-41-7454	Insurance - Umbrella	0	0	0	0	0
21-41-7466	Permits & Fees	47,540	36,000	21,754	36,000	36,000
21-41-7467	Special Expense	0	0	0	0	0
21-41-7468	NPDES Permits & Fines	49,220	70,000	56,950	70,000	70,000
21-41-7469	Personal Protective Equipment	435	1,020	468	1,020	1,020
21-41-7470	Safety Equipment & Supplies	475	3,000	1,066	3,000	3,000
21-41-7481	Utilities/Electrical Cost	490,042	500,000	424,249	575,000	640,000
21-41-7482	Utilities/Water Cost	0	0	0	0	0
21-41-7483	Utilities/Waste Cost	1,642	4,000	953	4,000	0
21-41-7495	Chemicals	58,209	30,000	11,556	31,000	33,000
21-41-7510	Freight	0	1,000	0	1,000	1,000

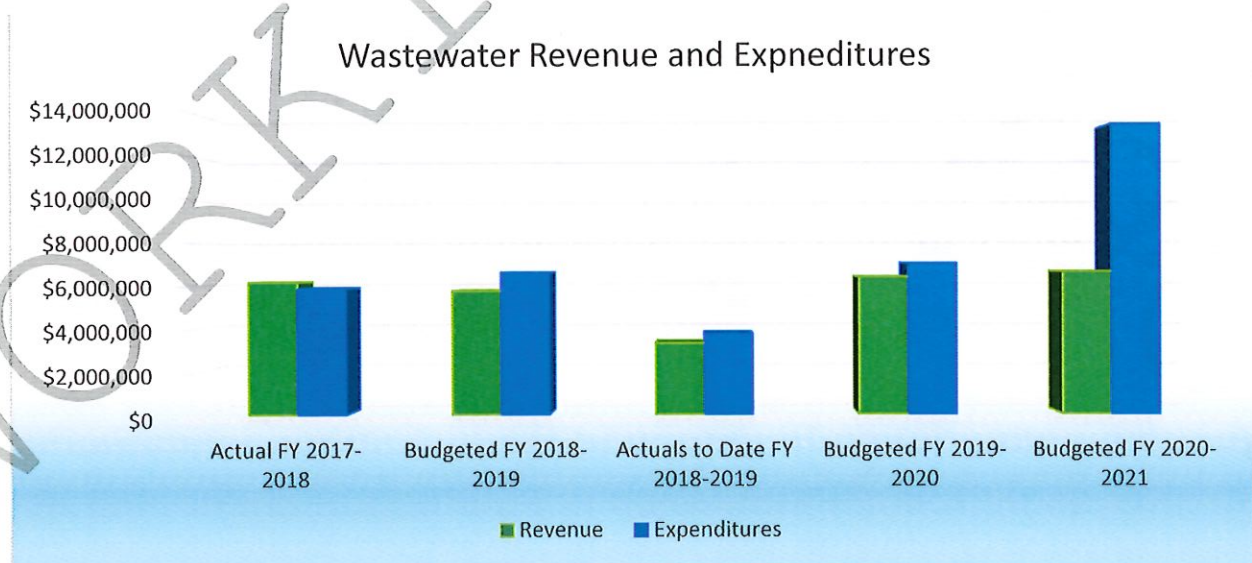
21-41-7511	UPS/Courier	0	0	58	0	0
21-41-7525	Reserve Expense	0	0	0	0	0
21-41-7526	Miscellaneous Bank Charges	480	4,000	110	1,000	1,000
21-41-7527	Miscellaneous Services & Supplies	1,313	4,500	1,933	4,500	4,500
21-41-7528	Miscellaneous Reimbursable	0	600	0	600	600
21-41-7529	Landscape Related Reimbursable	0	0	0	0	0
21-41-7530	Unrecoverable Charges	0	1,000	0	1,000	1,000
21-41-7531	G.F. Expenditures	0	0	0	0	0
21-41-7532	Miscellaneous	0	2,000	0	2,000	2,000
21-41-7533	Bad Debt	0	5,000	0	5,000	5,000
21-41-7534	Special Expense	1,750	3,000	1,257	3,000	3,000
21-41-7535	Credit Memo	0	2,000	12,290	2,000	2,000
21-41-7536	Operating Transfer Out	0	0	0	0	0
21-41-7537	Debt Service	1,096,058	1,101,028	1,205,715	1,102,000	1,102,000
21-41-7538	Inspection Fee	0	0	0	0	0
21-41-7539	Repayment of Borrowed Reserves	0	0	0	0	0
21-41-7540	Contribution to Reserves	0	0	0	0	0
21-41-7541	Cost of Goods Sold (COGS)	0	0	0	0	0
21-41-7542	Taxes & Assessments	0	17,000	0	1,000	1,000
21-41-7543	Inter-fund Investment Prop Tax	0	0	178	0	0
21-41-7544	Reimbursement for County Admin	552	0	0	0	0
21-41-7545	Revenue Collection	4,986	5,000	5,308	6,500	6,500
21-41-7546	Investment Fee	0	0	0	0	0
21-41-7547	Payroll Wire Transfer Fee	370	1,560	307	1,560	1,560
21-41-7548	Accounting (A/P, A/R, GL)	0	1,200	0	1,200	1,200
21-41-7549	Public Works - Permits	0	2,000	334	2,000	2,000
21-41-7550	Property Taxes	15,466	8,500	11,697	17,000	17,000
21-41-7555	Interest Expense	0	0	0	0	0
21-41-7570	Depreciation Expense	0	0	0	0	0
21-41-7585	Gain or Loss Disposal/Sale of	0	0	0	0	0
21-41-7587	Developer Deposit Reimbursement	0	0	3,886	0	0
21-41-7588	CC County Accrued Sales Tax	0	0	0	0	0
	<b>Total</b>	<b>\$3,866,788</b>	<b>\$4,270,818</b>	<b>\$3,339,244</b>	<b>\$4,750,280</b>	<b>\$4,916,980</b>



## Capital Improvements

Account Code	Capital Improvements	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Project Codes See Page 60	Wastewater Capital Improvements & Structure Replacements	1,707,967	2,014,000	113,953	1,790,000	8,026,000
	Wastewater Combined Project Totals (trucks, building repairs, equipment)	21,000	30,000	0	186,000	240,000
	WW Infrastructure Replacement	200,000	200,000	200,000	200,000	200,000
	Booster Pump Infrastructure Replacement	30,000	30,000	30,000	30,000	30,000
	Facility Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
	Vehicle Replacement	15,000	15,000	15,000	15,000	15,000
	Generator Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
	<b>Total</b>	<b>\$2,003,967</b>	<b>\$2,319,000</b>	<b>\$388,953</b>	<b>\$2,251,000</b>	<b>\$8,541,000</b>

Revenue & Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Revenue	\$6,161,334	\$5,741,400	\$3,306,359	\$6,363,495	\$6,602,503
Expenditures (OM + CIP)	\$5,870,755	\$6,589,818	\$3,728,197	\$7,001,280	\$13,457,980



In fiscal year 2019/2020, the district will begin the Capital Improvement Projects which included the multiple wastewater treatment plant 2 modifications such as denitrification, UV disinfection improvements, step Screen Headworks and 4 Lift Station upgrades. District Staff and the Board of Directors will continue to discuss and plan to fund denitrification in fiscal year 2019/2020. For a complete listing of capital projects and associated costs please see page 60.

Reserves/Developer Fee Balances

Balances	Reserves & Restricted Accounts	Year-End FY 2017-2018	Estimated End of Year FY 2018-2019	Estimated FY 2019-2020	Estimated FY 2020-2021	Estimated FY 2021-2022
Reserves	Wastewater Reserves	4,751,942	3,637,942	1,486,942	1,586,942	1,686,942
Operational Cash Flow	Operational Cash Flow	1,800,600	1,800,600	1,800,600	1,800,600	1,800,600
Infrastructure Replacement	WW Infrastructure Replacement Fund	1,350,000	1,550,000	1,750,000	1,950,000	2,150,000
Infrastructure Replacement	Booster Pump Replacement Fund	204,000	234,000	264,000	294,000	324,000
Infrastructure Replacement	Generators Replacement Fund	90,000	105,000	120,000	135,000	150,000
Infrastructure Replacement	Facility Infrastructure Replacement Fund	99,000	114,000	129,000	144,000	159,000
Infrastructure Replacement	Vehicle Replacement Fund	64,426	79,426	94,426	109,426	124,426
Developer Fees	Capacity & Connection Fees	2,591,806	2,651,000	2,771,000	2,831,000	2,891,000
<i>Total Cost of Planned Capital Projects</i>			-1,114,000	-2,251,000	-8,541,000	-3,425,000

\*Reserve utilized for planned Capital Improvement Projects

\*Funding decisions needed for future Capital Improvement Projects

The District maintains a wastewater reserve. This reserve has been established for emergency use or project spend for the wastewater utility system. In addition to the wastewater reserve in 2011, the District developed an infrastructure replacement program. These funds are saved for the future replacements or improvements of the wastewater infrastructure system including, pipes, chemical tanks, pumps, motors, vehicles, and generator replacements.

In year FY 20/21 the Denitrification project will be well underway as well as the decision on how to refurbish wastewater treatment plant number 1. In fiscal year 19/20 the District will begin the process of a rate study to properly plan for the costs of these large state mandated projects.

The Developer Fees are acquired when new home construction permits are pulled. These fees are charged to connect and utilize the Districts water and wastewater utilities. All developer fees are on the Districts website <http://www.todb.ca.gov/ordinances-town-discovery-bay>.



## Wastewater Utility Rate

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

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

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



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

The Lighting and Landscaping District #8 receives its revenues Cost recovery from classes, the River Otters Swim team, events, and rentals and from an Appropriations limit set by the California Department of Finance. The District uses this calculation year over year to calculate the operating revenue that the District utilizes to maintain and operate the Lighting and Landscaping Zone #8 District.

### Revenue

Account Code	Revenue	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
40-31-5106	Current Secured Property Tax	631,819	644,137	365,858	672,615	684,000
40-31-5151	Landscape Related Reimbursable	0	6,000	0	6,000	6,000
40-31-5226	CCC Vehicle Reimbursement	0	14,200	0	14,200	14,200
40-31-5148	Advertising Revenue		800		800	800
40-31-5149	Community Center Program Fees	46,433	33,000	0	75,000	75,000
40-31-5150	Community Center Events	15	3,000	0	3,000	3,000
40-31-5243	Other	0	0	656,377	0	0
40-31-6000	Recreation Revenue	9,179	0	48,303	0	0
40-31-6690	Swim Team	37,750	38,000	0	60,000	60,000
40-31-6695	Rentals	42,432	38,000	0	38,000	38,000
40-31-6996	Community Center Apparel	366	100	0	300	300
40-31-6997	Community Center Food	672	100	0	100	100
40-31-6998	Community Center Beverage	584	500	0	500	500
40-31-6999	Community Center Pool Fee	4,499	7,500	0	7,500	7,500
	<b>Total</b>	<b>\$773,748</b>	<b>\$785,337</b>	<b>\$1,070,538</b>	<b>\$878,015</b>	<b>\$889,400</b>

### Expenditures

Account Code	Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
40-41-7000	Salary & Wages	133,602	160,000	66,127	160,000	168,000
40-41-7001	Overtime	0	0	0	0	0
40-41-7002	Payroll Accrual	0	0	0	0	0
40-41-7003	ER Taxes	0	0	0	0	0
40-41-7018	Medicare-R (Employer)	0	0	0	0	0
40-41-7020	SS-R (OASDI Employer)	0	0	0	0	0
40-41-7023	CA (SUI)	0	0	0	0	0
40-41-7030	Group Insurance	0	0	0	0	0
40-41-7045	Workers Comp	0	0	0	0	0
40-41-7060	457 B Plan	0	0	0	0	0
40-41-7075	Reimbursement of Wages	0	0	0	0	0

40-41-7090	Reimbursement of Wages - Liabilities	0	0	0	0	0
40-41-7093	Medicare-R (Employer)	0	0	0	0	0
40-41-7095	SS-R (OASDI Employer)	0	0	0	0	0
40-41-7098	CA (SUI)	0	0	0	0	0
40-41-7105	Reimbursement of Insurance	0	0	0	0	0
40-41-7120	Reimbursement of 457B Plan	0	0	0	0	0
40-41-7135	Vacation	0	0	0	0	0
40-41-7150	Temporary Employees	0	0	0	0	0
40-41-7165	Board of Directors Compensation	0	0	0	0	0
40-41-7180	Training Conferences Travel	0	0	0	3,000	3,000
40-41-7181	Travel & Meetings - BOD	0	0	0	0	0
40-41-7182	Travel	0	1,000	0	0	0
40-41-7196	Training & Education - BOD	0	0	0	0	0
40-41-7197	Train, Meet & Education	3,275	1,500	100	0	0
40-41-7210	Dues & Subscriptions	0	200	0	200	200
40-41-7225	Memberships	60	525	0	525	525
40-41-7240	Auto Allowance	0	0	0	0	0
40-41-7255	TODB Sponsored Events	0	0	0	0	0
40-41-7270	Outside Services	0	0	0	0	0
40-41-7271	Consulting Services	95	0	553	0	0
40-41-7272	Waste Water Service Contract	0	0	0	0	0
40-41-7273	Professional Fees	0	0	0	0	0
40-41-7274	Contract Services	0	0	0	0	0
40-41-7275	Preventative & Corrective	0	0	0	0	0
40-41-7276	Contract Mailing	0	0	0	0	0
40-41-7286	Legal - General	2,033	1,000	452	1,000	1,000
40-41-7287	Legal - Contracts Admin	0	0	0	0	0
40-41-7288	Legal - Litigation	0	0	0	0	0
40-41-7300	Accounting	0	0	0	0	0
40-41-7301	Annual Audit Services	2,200	2,200	0	2,200	2,200
40-41-7315	PR, Advertising & Elections	0	0	0	0	0
40-41-7316	Election Expense	0	0	0	0	0
40-41-7317	Advertising	305	50	0	50	50
40-41-7318	Public Relations	0	0	0	0	0
40-41-7319	Internet Website	0	0	0	0	0
40-41-7320	Public Reports	0	0	0	0	0
40-41-7345	Public Communications and Notices	0	0	0	0	0
40-41-7361	Telephone - general	0	1,125	0	1,125	1,125
40-41-7362	Telecom - networking	1,876	900	1,472	900	900
40-41-7363	Telephone - cellular	1,509	2,000	975	2,000	2,000
40-41-7376	Road/Construction Materials	0	500	0	500	500



40-41-7391	Diesel Fuel	0	0	0	0	0
40-41-7392	Vehicle & Equipment - Fuel	5,210	4,000	4,272	5,000	5,000
40-41-7393	Vehicle & Equipment Sup & Rep	1,959	2,000	2,848	3,000	3,000
40-41-7405	General Repairs - Pumps	0	0	0	0	0
40-41-7406	General Repairs	0	0	0	0	0
40-41-7407	NTR/SIP Testing - RWQCB	0	0	0	0	0
40-41-7408	Special Equipment	0	0	0	0	0
40-41-7409	Info System - Maintenance	114	800	0	800	800
40-41-7410	Equipment Maintenance	1,385	3,000	234	3,000	3,000
40-41-7411	Software Hosting	0	0	0	0	0
40-41-7412	Computer Equipment & Supplies	0	150	0	150	150
40-41-7413	Miscellaneous Small Tools	1,676	3,000	1,009	1,500	1,500
40-41-7414	Equipment Repair	1,450	750	845	1,000	1,000
40-41-7415	Computer Software	0	0	0	0	0
40-41-7416	Expensed Equipment	0	0	0	0	0
40-41-7421	Cleaning Supplies	0	1,000	0	1,000	1,000
40-41-7422	Minor Equipment/Furniture	0	150	0	150	150
40-41-7423	Office Furniture	0	0	0	0	0
40-41-7424	Postage	0	150	0	150	150
40-41-7425	Office Supplies	537	1,200	0	1,200	1,200
40-41-7436	County Requested Maintenance	0	0	0	0	0
40-41-7437	Rent Public Meetings	0	0	0	0	0
40-41-7438	Building Rent	6,500	9,000	7,800	9,000	9,000
40-41-7439	Equipment Rental/Leasing	38	2,000	0	2,000	2,000
40-41-7440	Facility Maintenance-Landscape	34,529	50,000	35,100	50,000	50,000
40-41-7441	Building Maintenance	16,345	8,000	12,123	8,000	8,000
40-41-7451	Insurance - Liability	0	1,700	1,865	1,700	1,700
40-41-7452	Insurance - Other	0	0	0	0	0
40-41-7453	Insurance - Property	0	0	0	0	0
40-41-7454	Insurance - Umbrella	0	0	0	0	0
40-41-7466	Permits & Fees	0	0	0	0	0
40-41-7467	Special Expense	0	0	8,323	0	0
40-41-7468	NPDES NOV Fines	0	0	0	0	0
40-41-7469	Personal Protective Equipment	4,654	3,000	1,663	3,000	3,000
40-41-7470	Safety Equipment & Supplies	19	0	23	0	0
40-41-7481	Utilities/Electrical Cost	97,170	80,000	78,607	90,000	90,000
40-41-7482	Utilities/Water Cost	36,925	35,000	37,673	40,000	40,000
40-41-7483	Utilities/Waste Cost	6,475	5,000	11,001	5,000	5,000
40-41-7495	Chemicals	0	0	0	0	0
40-41-7510	Freight	0	0	0	0	0
40-41-7511	UPS/Courier	0	0	0	0	0
40-41-7525	Reserve Expense	0	0	0	0	0



40-41-7526	Miscellaneous Bank Charges	3,026	0	778	0	0
40-41-7527	Miscellaneous Services & Supplies	245	2,000	606	2,000	2,000
40-41-7528	Miscellaneous Reimbursable	0	0	0	0	0
40-41-7529	Landscape Related Reimbursable	0	0	0	0	0
40-41-7530	Unrecoverable Charges	0	0	0	0	0
40-41-7531	G.F. Expenditures	0	0	0	0	0
40-41-7532	Miscellaneous	0	0	0	0	0
40-41-7533	Bad Debt	0	0	0	0	0
40-41-7534	Special Expense	0	1,000	0	1,000	1,000
40-41-7536	Operating Transfer Out	0	0	0	0	0
40-41-7541	Cost of Goods Sold (COGS)	0	0	0	0	0
40-41-7542	Taxes & Assessments	0	2,000	0	2,000	2,000
40-41-7543	Inter-fund Investment Prop Tax	0	300	0	300	300
40-41-7544	Reimbursement for County Admin	1,176	500	0	500	500
40-41-7545	Revenue Collection	5,404	2,000	0	2,000	2,000
40-41-7546	Investment Fee	0	0	0	0	0
40-41-7547	Payroll Wire Transfer Fee	0	0	0	0	0
40-41-7548	Accounting (A/P, A/R, GL)	2,256	0	0	0	0
40-41-7549	Public Works - Permits	0	500	0	500	500
40-41-7550	Property Taxes	911	2,000	2,665	3,000	3,000
40-41-7551	CCC DB Sign Replacement	18,800	5,000	216	5,000	5,000
40-41-7555	Interest Expense	0	0	0	0	0
40-41-7570	Depreciation Expense	0	0	0	0	0
40-41-7585	Gain or Loss Disposal/Sale of	0	0	0	0	0
40-41-7587	Developer Deposit Reimbursement	0	0	0	0	0
40-41-7588	CC County Accrued Sales Tax	0	0	0	0	0
40-41-8000	Salary & Wages	224,564	230,000	171,104	265,000	279,000
40-41-8001	Overtime	0	0	0	0	0
40-41-8002	Payroll Accrual	0	0	0	0	0
40-41-8003	ER Taxes	0	0	0	0	0
40-41-8018	Medicare-R (Employer)	0	0	0	0	0
40-41-8020	SS-R (OASDI Employer)	0	0	0	0	0
40-41-8023	CA (SUI)	0	0	0	0	0
40-41-8030	Group Insurance	0	0	0	0	0
40-41-8045	Workers Comp	0	0	0	0	0
40-41-8060	457 B Plan	0	0	0	0	0
40-41-8075	Reimbursement of Wages	0	0	0	0	0
40-41-8090	Reimbursement of Wages - Liabilities	0	0	0	0	0
40-41-8093	Medicare-R (Employer)	0	0	0	0	0

40-41-8095	SS-R (OASDI Employer)	0	0	0	0	0
40-41-8098	CA (SUI)	0	0	0	0	0
40-41-8105	Reimbursement of Insurance	0	0	0	0	0
40-41-8120	Reimbursement of 457B Plan	0	0	0	0	0
40-41-8135	Vacation	0	0	0	0	0
40-41-8150	Temporary Employees	0	0	0	0	0
40-41-8180	Training Conferences Travel	0	0	0	2,500	2,500
40-41-8182	Travel & Meetings	274	700	200	0	0
40-41-8197	Train, Meet & Education	1,086	1,500	425	0	0
40-41-8210	Dues & Subscriptions	0	300	175	300	300
40-41-8225	Memberships	620	0	1,192	500	500
40-41-8255	Donation Expenditures	0	0	5,347	0	0
40-41-8256	Events	10,283	0	5,793	3,000	3,000
40-41-8271	Consulting Services	2,595	0	1,584	0	10,000
40-41-8273	Professional Fees	0	0	0	0	0
40-41-8286	Legal - General	3,318	1,500	12,056	1,500	1,500
40-41-8301	Annual Audit Services	1,000	1,000	0	1,000	1,000
40-41-8317	Advertising	13,422	16,000	4,733	16,000	16,000
40-41-8319	Internet Website	0	0	0	0	0
40-41-8361	Telephone - general	4,466	2,000	4,091	5,000	5,000
40-41-8362	Telecom - networking	2,511	700	2,000	3,000	2,000
40-41-8363	Telephone - cellular	214	1,200	538	1,200	1,200
40-41-8392	Vehicle & Equipment - Fuel	0	100	0	100	100
40-41-8393	Vehicle & Equipment Sup & Rep	0	0	0	0	0
40-41-8406	General Repairs	0	2,500	0	5,000	5,000
40-41-8408	Special Equipment	0	100	765	100	0
40-41-8409	Info System - Maintenance	3,502	2,000	110	2,000	0
40-41-8410	Equipment Maintenance	0	800	100	800	0
40-41-8411	Software Hosting	4,525	4,000	3,879	5,000	0
40-41-8412	Computer Equipment & Supplies	0	0	180	1,500	1,500
40-41-8413	Miscellaneous Small Tools	0	0	84	500	500
40-41-8414	Equipment Repair	0	0	0	0	0
40-41-8415	Computer Software	0	0	0	0	0
40-41-8416	Expensed Equipment	0	0	0	0	0
40-41-8421	Cleaning Supplies	0	0	0	0	0
40-41-8422	Minor Equipment/Furniture	0	0	46	0	0
40-41-8423	Office Furniture	0	0	0	0	0
40-41-8424	Postage	2,878	3,000	4,052	6,000	6,000
40-41-8425	Office Supplies	3,369	2,500	3,234	4,000	4,000
40-41-8438	Rent & Facility Expense	0	0	53	0	0
40-41-8439	Equipment Rental/Leasing	0	1,000	0	1,000	1,000

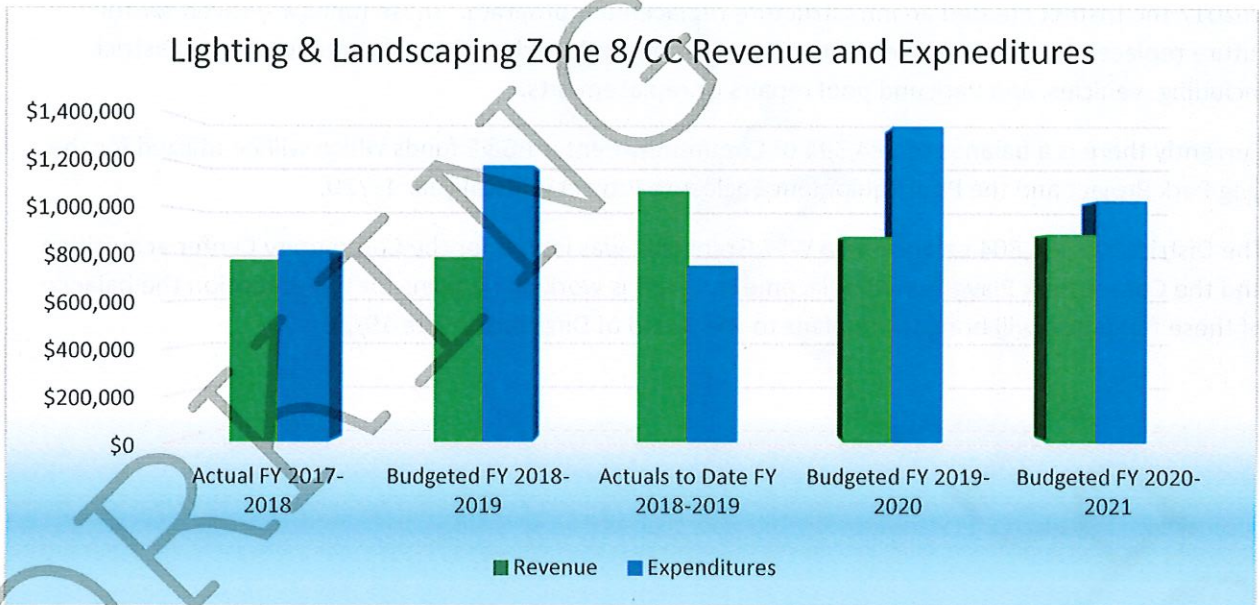


40-41-8440	Facility Maintenance-Landscape	5,806	15,000	12,102	15,000	15,000
40-41-8441	Building Maintenance	12,797	10,000	13,247	15,000	16,000
40-41-8442	Pool Maintenance	6,897	8,500	279	10,500	11,000
40-41-8451	Insurance - Liability	3,600	3,500	0	3,500	3,500
40-41-8452	Insurance - Other	0	0	0	0	0
40-41-8453	Insurance - Property	0	1,000	270	1,000	1,000
40-41-8454	Insurance - Umbrella	0	0	0	0	0
40-41-8466	Permits & Fees	1,870	2,000	730	2,000	2,000
40-41-8467	Special Expense	0	0	0	0	0
40-41-8469	Personal Protective Equipment	487	500	0	600	650
40-41-8470	Safety Equipment & Supplies	3,320	750	658	1,500	1,600
40-41-8481	Utilities/Electrical Cost	27,847	20,000	10,492	24,000	25,000
40-41-8482	Utilities/Water Cost	8,878	12,000	7,356	14,000	15,000
40-41-8483	Utilities/Waste Cost	7,270	6,000	5,588	6,000	6,000
40-41-8495	Chemicals	10,274	8,500	3,523	10,000	11,000
40-41-8511	UPS/Courier	0	0	0	0	0
40-41-8526	Miscellaneous Bank Charges	3,293	2,500	1,577	2,500	2,500
40-41-8527	Miscellaneous Services & Supplies	1,602	1,000	49	1,000	1,000
40-41-8528	Miscellaneous Reimbursable	0	0	0	0	0
40-41-8529	Landscape Related Reimbursable	0	0	0	0	0
40-41-8530	Unrecoverable Charges	0	0	0	0	0
40-41-8532	Miscellaneous	0	0	0	0	0
40-41-8533	Bad Debt	0	0	0	0	0
40-41-8534	Special Expense	421	300	0	300	300
40-41-8535	Credit Memo	1,439	3,500	2,084	3,500	3,500
40-41-8536	Operating Transfer Out	0	0	0	0	0
40-41-8538	Inspection & Fees	0	0	0	0	0
40-41-8539	COGS - Community Center	0	0	0	300	300
40-41-8540	Swim Team Expenses	3,430	0	2,774	0	0
40-41-8541	Food Expense	444	0	0	100	100
40-41-8542	Beverage Expense	0	0	0	500	500
40-41-8543	Program Fees	26,804	20,000	14,443	35,000	35,000
40-41-8548	Inter-governmental Charges	0	200	0	200	200
40-41-8550	Property Taxes	470	500	470	500	500
40-41-8588	CC County Accrued Sales Tax	0	0	0	0	0
	<b>Total</b>	<b>\$797,332</b>	<b>\$782,850</b>	<b>\$574,708</b>	<b>\$885,450</b>	<b>\$913,200</b>

## Capital Improvements

Account Code	Capital Improvements	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Project Codes See Page 60	Z8/CC Capital Improvements & Structure Replacements	18,015	383,000	176,180	485,000	75,000
	Z8/CC Combined Project Totals (trucks, building repairs, equipment)	0	15,000	0	15,000	15,000
	Z8 Infrastructure Replacement	0	0	\$0	30,000	30,000
	Vehicle Replacement	0	0	\$0	5,000	5,000
	<b>Total</b>	<b>\$18,015</b>	<b>\$398,000</b>	<b>\$176,180</b>	<b>\$535,000</b>	<b>\$125,000</b>

Revenue & Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Revenue	\$773,748	\$785,337	\$1,070,538	\$878,015	\$889,400
Expenditures (OM + CIP)	\$815,347	\$1,180,850	\$750,888	\$1,420,450	\$1,038,200



Lighting and Landscaping, Community Center Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and also manages the Community Center park grounds. In fiscal year 19/20 plans are underway to complete the Community Center Pool Project as well as replacing the Landscape Medians on Discovery Bay Boulevard and refurbishing the Dog Park.



Reserves

Balances	Reserves & Restricted Accounts	Year-End FY 2017-2018	Estimated End of Year FY 2018-2019	Estimated FY 2019-2020	Estimated FY 2020-2021	Estimated FY 2021-2022
Reserves	Zone 8 Reserve Fund	879,647	1,285,984	885,984	1,020,984	1,155,984
Operational Cash Flow	Operational Cash Flow	200,000	200,000	200,000	200,000	200,000
Infrastructure Replacement	Zone 8 Replacement Fund	\$30,000	60,000	90,000	120,000	150,000
Infrastructure Replacement	Vehicle Replacement Fund	5,000	10,000	15,000	20,000	25,000
CC PG&E Funds	CC PG&E One	84,394	84,394	0	0	0
WW Grant	WW Grant	68,804	68,804	0	0	0
<i>Total Cost of Planned Capital Projects</i>			-250,000	535,000	-135,000	-35,000

\*Reserve utilized for planned Capital Improvement Projects

\*Funding decisions needed for future Capital Improvement Projects

The District maintains Zone 8 reserve. This reserve has been established for emergency use, or project spends for the Lighting and Landscaping, Community Center District Zone 8. In addition to the reserve, in 2017 the District created an infrastructure replacement program. These funds are saved for the future replacements or improvements of the Lighting and Landscaping, Community Center District including, vehicles, and Park and pool repairs or replacements.

Currently there is a balance of \$84,394 of Community Center PG&E funds which will be utilized for the Dog Park Project and the Pool Equipment Enclosure Project in fiscal year 19/20.

The District has \$68,804 balance on a WW Grant that was issued for the Community Center acquisition and the Cornell Park Playground Replacement. Staff is working on plans for the utilization the balance of these funds and will bring those plans to the Board of Directors in late 19/20.

## Lighting & Landscaping, Community Center Zone #8 Appropriations

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

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

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

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

ATTACHMENT A

### Discovery Bay Lighting Landscape Zone 8 Appropriations Limit Calculation

	Historical Limit (With Permitted Increases)	Per Capita Personal Income Change	Per Capita Ratio*	Population Change	Population Ratio*	Fiscal Year Factor
Year 04/05	\$ 352,279.00					
Year 05/06	\$ 379,708.29	5.26	1.0526	2.4	1.024	1.0778624
Year 06/07	\$ 402,876.48	3.96	1.0396	2.06	1.0206	1.06101576
Year 07/08	\$ 431,200.71	4.42	1.0442	2.5	1.025	1.070305
Year 08/09	\$ 461,481.34	4.29	1.0429	2.62	1.0262	1.07022398
Year 09/10	\$ 469,171.69	0.62	1.0062	1.04	1.0104	1.01666448
Year 10/11	\$ 458,900.84	-2.54	0.9746	0.36	1.0036	0.97810856
Year 11/12	\$ 474,747.11	2.51	1.0251	0.92	1.0092	1.03453092
Year 12/13	\$ 497,620.79	3.77	1.0377	1.01	1.0101	1.04818077
Year 13/14	\$ 525,567.54	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	\$ 672,616.76	3.85	1.0385	0.55	1.0055	1.04421175

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



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

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

### Revenue

Account Code	Revenue	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
41-31-5120	Assessment Income	133,676	134,000	68,488	143,200	146,200
41-31-5177	Reimbursements	0	500	0	0	0
41-31-5179	Miscellaneous	0	4,500	0	0	0
41-31-5151	Landscape Related Reimbursable	6,317	0	0	0	0
41-31-5226	CCC Vehicle Reimbursement	0	4,000	0	4,000	4,000
	<b>Total</b>	<b>\$139,992</b>	<b>\$143,000</b>	<b>\$68,488</b>	<b>\$147,200</b>	<b>\$150,200</b>

### Expenditures

Account Code	Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
41-41-7000	Salary & Wages	49,920	61,000	25,285	61,000	64,000
41-41-7001	Overtime	0	0	0	0	0
41-41-7002	Payroll Accrual	0	0	0	0	0
41-41-7003	ER Taxes	0	0	0	0	0
41-41-7018	Medicare-R (Employer)	0	0	0	0	0
41-41-7020	SS-R (OASDI Employer)	0	0	0	0	0
41-41-7023	CA (SUI)	0	0	0	0	0
41-41-7030	Group Insurance	0	0	0	0	0
41-41-7045	Workers Comp	0	0	0	0	0
41-41-7060	457 B Plan	0	0	0	0	0
41-41-7075	Reimbursement of Wages	0	0	0	0	0
41-41-7090	Reimbursement of Wages – Liabilities	0	0	0	0	0
41-41-7093	Medicare-R (Employer)	0	0	0	0	0
41-41-7095	SS-R (OASDI Employer)	0	0	0	0	0
41-41-7098	CA (SUI)	0	0	0	0	0
41-41-7105	Reimbursement of Insurance	0	0	0	0	0
41-41-7120	Reimbursement of 457B Plan	0	0	0	0	0
41-41-7135	Vacation	0	0	0	0	0
41-41-7150	Temporary Employees	0	0	0	0	0
41-41-7165	Board of Directors Compensation	0	0	230	0	0

41-41-7180	Training Conferences Travel	0	0	0	1,000	1,000
41-41-7181	Travel & Meetings - BOD	0	0	201	0	0
41-41-7182	Travel	0	500	0	0	0
41-41-7196	Training & Education - BOD	0	0	850	0	0
41-41-7197	Train, Meet & Education	100	300	475	0	0
41-41-7210	Dues & Subscriptions	0	200	0	200	200
41-41-7225	Memberships	28	400	127	400	400
41-41-7240	Auto Allowance	0	0	0	0	0
41-41-7255	TODB Sponsored Events	0	0	0	0	0
41-41-7270	Outside Services	0	0	0	0	0
41-41-7271	Consulting Services	0	3,900	0	3,900	3,900
41-41-7272	Waste Water Service Contract	0	0	0	0	0
41-41-7273	Professional Fees	0	0	0	0	0
41-41-7274	Contract Services	0	0	0	0	0
41-41-7275	Preventative & Corrective	0	0	0	0	0
41-41-7276	Contract Mailing	0	0	0	0	0
41-41-7286	Legal - General	0	1,000	0	1,000	1,000
41-41-7287	Legal - Contracts Admin	0	0	0	0	0
41-41-7288	Legal - Litigation	0	0	0	0	0
41-41-7300	Accounting	0	0	0	0	0
41-41-7301	Annual Audit Services	2,200	2,000	0	2,000	2,000
41-41-7315	PR, Advertising & Elections	0	0	0	0	0
41-41-7316	Election Expense	0	0	0	0	0
41-41-7317	Advertising	181	0	0	0	0
41-41-7318	Public Relations	0	0	0	0	0
41-41-7319	Internet Website	0	0	0	0	0
41-41-7320	Public Reports	0	0	0	0	0
41-41-7345	Public Communications and Notices	0	0	0	0	0
41-41-7361	Telephone - general	92	1,000	82	1,000	1,000
41-41-7362	Telecom - networking	168	700	86	700	700
41-41-7363	Telephone - cellular	1,679	1,200	975	1,200	1,200
41-41-7376	Road/Construction Materials	0	200	0	200	200
41-41-7391	Diesel Fuel	0	0	0	0	0
41-41-7392	Vehicle & Equipment - Fuel	4,880	5,000	3,831	5,000	5,000
41-41-7393	Vehicle & Equipment Sup & Rep	2,255	1,500	1,731	1,500	1,500
41-41-7405	General Repairs - Pumps	0	0	0	0	0
41-41-7406	General Repairs	0	100	0	100	100
41-41-7407	NTR/SIP Testing - RWQCB	0	0	0	0	0
41-41-7408	Special Equipment	0	0	0	0	0
41-41-7409	Info System - Maintenance	0	1,000	0	1,000	1,000
41-41-7410	Equipment Maintenance	918	1,500	0	1,500	1,500



41-41-7411	Software Hosting	0	0	0	0	0
41-41-7412	Computer Equipment & Supplies	0	750	0	750	750
41-41-7413	Miscellaneous Small Tools	341	900	2,274	3,000	3,000
41-41-7414	Equipment Repair	703	750	846	1,500	1,500
41-41-7415	Computer Software	0	0	0	0	0
41-41-7416	Expensed Equipment	0	0	0	0	0
41-41-7421	Cleaning Supplies	0	500	0	500	500
41-41-7422	Minor Equipment/Furniture	0	500	0	500	500
41-41-7423	Office Furniture	0	0	0	0	0
41-41-7424	Postage	0	50	0	50	50
41-41-7425	Office Supplies	185	500	0	500	500
41-41-7436	County Requested Maintenance	0	0	0	0	0
41-41-7437	Rent Public Meetings	0	0	0	0	0
41-41-7438	Building Rent	4,760	9,000	7,800	9,000	9,000
41-41-7439	Equipment Rental/Leasing	0	1,000	0	1,000	1,000
41-41-7440	Facility Maintenance-Landscaping	736	12,750	16,593	17,000	17,000
41-41-7441	Building Maintenance	3,833	3,000	2,740	3,000	3,000
41-41-7451	Insurance - Liability	500	1,200	165	1,200	1,200
41-41-7452	Insurance - Other	0	0	0	0	0
41-41-7453	Insurance - Property	0	0	0	0	0
41-41-7454	Insurance - Umbrella	0	0	0	0	0
41-41-7466	Permits & Fees	0	0	0	0	0
41-41-7467	Special Expense	0	0	0	0	0
41-41-7468	NPDES NOV Fines	0	0	0	0	0
41-41-7469	Personal Protective Equipment	4,112	1,500	1,553	3,000	3,000
41-41-7470	Safety Equipment & Supplies	118	0	0	0	0
41-41-7481	Utilities/Electrical Cost	1,061	1,350	913	1,350	1,350
41-41-7482	Utilities/Water Cost	17,939	20,000	15,356	20,000	20,000
41-41-7483	Utilities/Waste Cost	1,155	1,500	1,771	1,500	1,500
41-41-7495	Chemicals	0	0	0	0	0
41-41-7510	Freight	0	0	0	0	0
41-41-7511	UPS/Courier	0	0	0	0	0
41-41-7525	Reserve Expense	0	0	0	0	0
41-41-7526	Miscellaneous Bank Charges	0	0	0	0	0
41-41-7527	Miscellaneous Services & Supplies	500	500	0	500	500
41-41-7528	Miscellaneous Reimbursable	0	0	0	0	0
41-41-7529	Landscape Related Reimbursable	0	0	0	0	0
41-41-7530	Unrecoverable Charges	0	0	0	0	0
41-41-7531	G.F. Expenditures	0	0	0	0	0
41-41-7532	Miscellaneous	0	0	0	0	0
41-41-7533	Bad Debt	0	0	0	0	0
41-41-7534	Special Expense	0	500	0	500	500
41-41-7536	Operating Transfer Out	0	0	0	0	0

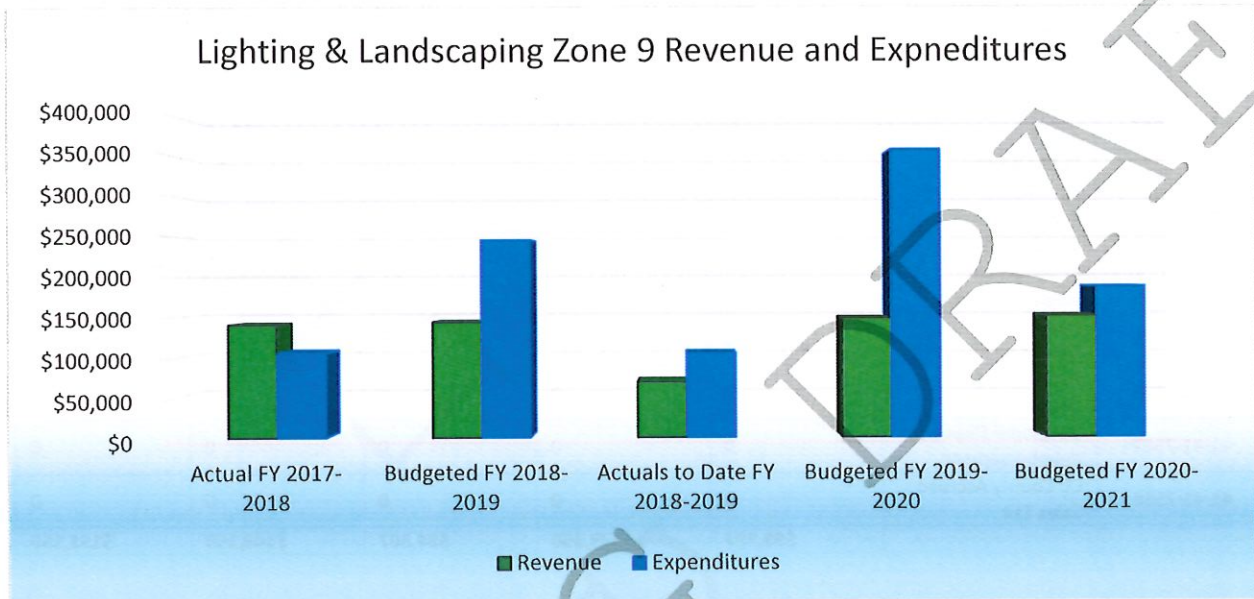
41-41-7541	Cost of Goods Sold (COGS)	0	0	0	0	0
41-41-7542	Taxes & Assessments	0	1,000	0	0	0
41-41-7543	Inter-fund Investment Prop Tax	0	0	0	0	0
41-41-7544	Reimbursement for County Admin	0	0	0	0	0
41-41-7545	Revenue Collection	423	600	423	600	600
41-41-7546	Investment Fee	0	0	0	0	0
41-41-7547	Payroll Wire Transfer Fee	0	0	0	0	0
41-41-7548	Accounting (A/P, A/R, GL)	0	0	0	0	0
41-41-7549	Public Works - Permits	0	0	0	0	0
41-41-7550	Property Taxes	0	0	0	1,000	1,000
41-41-7551	CCC DB Sign Replacement	0	0	0	0	0
41-41-7555	Interest Expense	0	0	0	0	0
41-41-7570	Depreciation Expense	0	0	0	0	0
41-41-7585	Gain or Loss Disposal/Sale of	0	0	0	0	0
41-41-7587	Developer Deposit Reimbursement	0	0	0	0	0
41-41-7588	CC County Accrued Sales Tax	0	0	0	0	0
		<b>\$98,787</b>	<b>\$139,350</b>	<b>\$84,307</b>	<b>\$148,150</b>	<b>\$151,150</b>

### Capital Improvements

Account Code	Capital Improvements	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Project Codes See Page 60	L&L Z9 Capital Improvements & Structure Replacements	1,630	73,000	0	173,000	0
	L&L 9 Combined Project Totals (trucks, building repairs, equipment)	0	12,000	0	15,000	15,000
	Z9 Infrastructure Replacement	0	15,000	\$15,000	15,000	15,000
	Vehicle Replacement	5,000	5,000	\$5,000	5,000	5,000
	<b>Total</b>	<b>\$6,630</b>	<b>\$105,000</b>	<b>\$20,000</b>	<b>\$208,000</b>	<b>\$35,000</b>



Revenue & Expenses	Actual FY 2017-2018	Budgeted FY 2018-2019	Actuals to Date FY 2018-2019	Budgeted FY 2019-2020	Budgeted FY 2020-2021
Revenue	\$139,992	\$143,000	\$68,488	\$147,200	\$150,200
Expenditures (OM + CIP)	\$105,417	\$244,350	\$104,307	\$356,150	\$186,150



Zone #9 is a Lighting and Landscaping District which maintains the Ravenswood area of Discovery Bay. Revenues are derived from an annual engineer's assessment and report. The Board of Directors approves the report and the assessment per residential property to cover the Operations and Maintenance, Capital Improvement and Reserve Budgets each fiscal year. This maintenance zone like Zone #9 runs very leanly. In the next fiscal year, the department will be purchasing a new play structure and ground covering for the Ravenswood Park and new equipment to maintain the landscape areas. Zone #9 will utilize its reserves for this purchase.

Reserve Balances

Balances	Reserves & Restricted Accounts	Year-End FY 2017-2018	Estimated End of Year FY 2018-2019	Estimated FY 2019-2020	Estimated FY 2020-2021	Estimated FY 2021-2022
Reserves	Zone 9 Reserve Fund	243,883	238,883	40,883	60,883	80,883
Operational Cash Flow	Operational Cash Flow	50,000	50,000	50,000	50,000	50,000
Infrastructure Replacement	Zone 9 Replacement Fund	0	15,000	30,000	45,000	60,000
Infrastructure Replacement	Vehicle Replacement Fund	5,000	10,000	15,000	20,000	25,000
<i>Total Cost of Planned Capital Projects</i>			-35,000	-208,000	-35,000	-35,000

\*Reserve utilized for planned Capital Improvement Projects

\*Funding decisions needed for future Capital Improvement Projects

Lighting and Landscaping District Zone #9 maintains a reserve. This reserve has been established for emergency use or project spending for the Lighting and Landscaping District Zone #9. In addition to the reserve, in 2017 the District developed a Vehicle Replacement Program. These funds are saved for the future replacements of the Lighting and Landscaping District vehicles and Park Splash Pad repairs.



## Lighting & Landscaping Zone #9 Engineers Report

As part of the annual assessment process for the Ravenswood Improvement District – DB Lighting and Landscape Zone 9, the Town of Discovery Bay Board of Directors adopted a Resolution annually, which directed 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 determined that based on operating costs (as shown on the Adopted Operating and Capital Budget for Discovery Bay Lighting and Landscape Zone 9) the per parcel assessment.

HERWIT Engineering lists all factors leading to the 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/>.

WORKING

DRAFT

## Capital Projects

The Capital Improvement Projects for Fiscal Year 2019/2020 is valued at \$5,078,000. 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. The District plans to add \$580,000 for Infrastructure Replacement Funds.

The CIP is broken down into ten (10) distinct areas – Wastewater Capital Improvements; Wastewater Structures & Improvements; Water Capital Improvements; Water Structures & Improvements; Equipment; Building & Improvements; Zone #8 Capital Improvements; Community Center; Zone #9 Capital Improvements and Infrastructure Replacement. All of the projects that are included as a part of the CIP represent projects that continue to maintain existing infrastructure, as well as preparing to accommodate future development.

### Wastewater Capital Improvements and Structures & Replacements

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

### Water Capital Improvements and Structures & Replacements

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

### Equipment Capital

The District plans to purchase either a wood chipper or a firebox to dispose of green waste.

### Vehicle Capital

The District plans to purchase a new truck in fiscal year 2019/2020.

### Building and Improvements Capital

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

### Infrastructure Replacement Funds

In fiscal year 2019/2020, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water, \$35,000 for Zone 8 and \$20,000 for Zone 9.



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

Lighting and Landscaping Zone #8 and #9 will be pay their portion of the cost for a Wood Chipper or Firebox. The Community Center, under Zone 8, will be repairing or replacing the pool for a cost of \$260,000 (tentative cost). Zone #9 will be replacing the play structure at Ravenswood Park for a total of \$173,000.

Capital Project Listing

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

TBD	Repair/Replace/Abandon? Underwater Crossing Laguna Ct	\$400,000					
TBD	Edgeview St. Andrews /Clubhouse	\$300,000					
	<b>Additional Capital Improvements - Water Distribution System &amp; Maintenance</b>						
TBD	Newport & Willow Lake Water Treatment Plant- Installation of spill containment curbing/diversion	\$25,000					
TBD	Upgrade Hypo Tanks at Newport & Willow Lake Water Treatment Plants			\$25,000			
TBD	Water Meter Cross Connection Survey/Plan						
	<b>Master Plans</b>						
TBD	Water Master & Asset Management Plans	\$250,000					
TBD	2020 Urban Water Management Plan (state mandated)		\$30,000				
TBD	America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans		\$3,000				
	<b>Water Infrastructure Replacement</b>						
	Water Infrastructure Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
	Booster Pump Replacement Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Generators Replacement Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Facility Replacement Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Vehicle Replacement Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
15	<b>Annual Wastewater Lift Station Improvements</b>						
	Lift Station R						
	Lift Station J						
	Lift Station S						
	Lift Station H						
	Lift Station A	\$70,000					
	Lift Station C	\$70,000					
	Lift Station D	\$70,000					
	Lift Station E	\$70,000					
112	<b>Clarifier Rehabilitation- Wastewater System</b>						
	Plant 2 Clarifier #3 Rehabilitation	\$150,000					
	Clarifier Launderers Cover Plant 2			\$300,000			
	Clarifier #4 Repair	\$10,000					
110	<b>Wastewater Treatment Plant 1 Refurbishment</b>						
	Ox Ditch 1 crack sealing & structural repair		\$150,000				
	Ox Ditch 2 Rotor repairs, recoat steal		\$150,000				
	Clarifier #1 & #2 rehab		\$300,000				
	MCC Replacement & MCC Standby Generator		\$661,000				



	Influent Pump station odor control system		\$120,000			
	Headworks coating, grating, instruments & misc.		\$75,000			
	Storm Drain Improvements		\$20,000			
	Pump Station W Valve/gate		\$50,000			
	<b>Additional Capital Improvements - Wastewater System &amp; Maintenance</b>					
122	Plant 2 RAS & WAS Pumping System- Covering Structure Installation					
109	Replace Lagoon Dredge	\$50,000				
113	CCTV Van					
114	Step Screen Headworks			\$250,000		
124	Outfall Diffuser Engineers report		\$1,000,000			
	Outfall Diffuser Repairs					
125	O&M Manual for plant 1 & 2 and sewer pump stations - needed to operate Tittle 22 facility	\$500,000				
TBD	Equipment Cover Expansion	100,000				
7	<b>Filtration Project</b>					
	Plant 2 Paving	\$94,000				
	Channel Road Plant 1- spot patching is needed	\$50,000				
87	<b>Denitrification Project</b>					
	Denitrification Project	\$450,000	\$5,000,000	\$2,600,000		
	Upgrade UV Disinfection		\$500,000			
	Methanol Plant				\$1,000,000	
129	<b>Mainline Piping Replacement</b>					
	235 feet of pipe replacement (Lakeview Business Plaza from Cherry Hills)	\$250,000				
131	<b>Master Plans</b>					
	Wastewater Master Plan					
	<b>Wastewater Infrastructure Replacement</b>					
	Wastewater Infrastructure Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	
	Collection Pumps & Motors Replacement Fund	\$30,000	\$30,000	\$30,000	\$30,000	
	Generators Replacement Fund	\$15,000	\$15,000	\$15,000	\$15,000	
	Facility Replacement Fund	\$15,000	\$15,000	\$15,000	\$15,000	
	Vehicle Replacement Fund	\$15,000	\$15,000	\$15,000	\$15,000	
	<b>Building Rehabilitation</b>					
TBD	Island Building by Well 1 B (Virgil's office)	150,000				
	<b>Relocate District Office</b>					
	Move District Main Office Building to new site due to Willow Lake Storage Tank		250,000			
20	<b>Vehicle &amp; Equipment Purchases</b>					
	Truck	40,000				
	Wood Chipper or Firebox	50,000				
130	<b>District Security</b>					
	Phase 1					
	Phase 2	120,000				
	Phase 3		150,000			

	<b>Community Center</b>					
80	Pool Refurbishment or New Pool - DECISION TO BE DETERMINED	260,000				
TBD	Tennis Courts		70,000			
TBD	Drainage Plan					25,000
TBD	Kids Club					25,000
TBD	HVAC					20,000
TBD	Carpet					140,000
TBD	Tennis Court Lighting-courts 1-4					10,000
TBD	Property Fencing					35,000
TBD	Front Landscaping					100,000
TBD	Irrigation System Back of the Community Center					96,000
TBD	Front Parking Lot					115,000
TBD	Bathroom Remodel ADA					25,000
	<b>Zone 8 Landscaping</b>					
TBD	Medians landscape replacement	125,000				
TBD	Master Plan					85,000
TBD	DB BLVD East Side Planting and Enhancements					65,000
TBD	Clipper Drive - Planting & Enhancements					275,000
TBD	Seal Way- Sprinkler System upgrades					115,000
TBD	Newport Dr. from Capstan to Clipper Planting & Enhancements					45,000
TBD	Sand Pt Planting, Sprinklers & Enhancements					35,000
TBD	Lido Circle- New Sprinklers and Plantings					29,000
TBD	Willow Lake Ct- Sprinklers & Planting					18,000
	<b>Zone 8 Parks</b>					
	Dog Park- PG&E Funds	32,000				
TBD	Cornell Park -Remodel Bathrooms					65,000
TBD	Baseball Field upgrades					85,000
TBD	Tree Work and Planting					45,000
	<b>Zone 8 Equipment</b>					
TBD	Wood Chipper/Firebox	15,000				
	<b>L&amp;L Zone 8 Infrastructure Replacement</b>					
TBD	Vehicle Replacement Fund	5,000	5,000	5,000		
TBD	Pool Replacement Fund	30,000	30,000	30,000		
	<b>Zone 9 Parks</b>					
TBD	Play structure & Ground Cover Replacement	173,000				
	<b>Zone 9 Equipment</b>					
TBD	Wood Chipper/Firebox	15,000	15,000	15,000		
	<b>L&amp;L Zone 9 Infrastructure Replacement</b>					
TBD	Vehicle Replacement Fund	5,000	5,000	5,000		
TBD	Splash Pad/Playground Replacement Fund	15,000	15,000	15,000		



## Public Financing Authority

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

The Town of Discovery Bay, prior to issuing Lease 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.

Counsel advised that the formation of the JPA's would 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 proposed that a five-member board governs the Town of Discovery Bay JPA, comprised of the Board of Directors for the Town and that 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 Town of Discovery Bay, prior to issuing Lease Revenue Bonds in 2012 which was necessary to finance a large capital project, first needed to become a member of a financing authority. In 2012 The Town of Discovery Bay created a JPA with Byron Bethany Irrigation District (BBID).

At the time the District’s former Bond Counsel recommended the formation of a Discovery Bay JPA as well as a BBID JPA as the superior “vehicle” to structure and issue tax-exempt municipal debt issuances (“Municipal Bonds”). Counsel advised that the formation of the JPA’s would 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 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>		
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 2012	\$139,167.40
Deutsche Bank	2012	April 2013	\$254,283.46
US Bank	2012	October 2013	\$559,355.55
US Bank	2012	April 2014	\$266,453.90
US Bank	2012	October 2014	\$561,456.04
US Bank	2012	April 2015	\$263,505.78
US Bank	2012	November 2015	\$586,505.15
US Bank	2012	April 2016	\$258,919.88
US Bank	2012	September 2016	\$568,886.14
US Bank	2012	April 2017	\$257,218.89
US Bank	2012	October 2017	\$567,173.50
US Bank	2017	October 2017	\$248,064.90
US Bank	2012	April 2018	\$255,010.04
US Bank	2017	April 2018	\$176,382.68
US Bank	2012	November 2018	\$570,155.47
US Bank	2017	November 2018	\$351,350.00
US Bank	2012	April 2019	\$252,651.47
US Bank	2017	April 2019	\$173,655.85
<b>Total</b>			<b>\$6,310,196.10</b>

## District Awards

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

*\*(The District of Distinction was awarded in 2014, recertification was completed in 2016, and recertification is again in the process in 2018.)*

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 (Transmittal Letter):** 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 City Council.

**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 Director's. 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 Director's 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, overtime. Benefits include health, and life.

WORKING

DRAFT



