



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



TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT FISCAL YEAR 2022-2023 ADOPTED BUDGET

June 15, 2022

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Discovery Bay at a Glance

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

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

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

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

District Form of Government

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

Population

The census report states the total population in Discovery Bay to be 15,358 people.

Water Services

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

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

Wastewater Services

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

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

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

Parks and Landscaping Services

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

Discovery Bay Landscape & Lighting Zone #8

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

Discovery Bay Landscape & Lighting Zone #9 (Ravenswood)

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

Contra Costa County Landscape & Lighting Zone #35

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

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

Contra Costa County Landscape & Lighting Zone #57

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

Contra Costa County Landscape & Lighting Zone #61

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

Recreation Services

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

Board of Directors

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

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



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

Board Position and Term

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

Message from the General Manager

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

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

The COVID-19 pandemic created the suspension of many Town activities during 2020 and through 2021; however, we are optimistic that during this FY22/23 budget year we will again see our Community Center and parks become a recreational hub with pickleball, tennis, swimming, dog park, Zumba, soccer, and many other year-round activities for all ages. Besides a lazy afternoon fishing off your dock, taking a turn at the end of the tow rope, or hitting the links, there’s a lot to do in Discovery Bay!

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

From the standpoint of your local government, the CSD operates the water and wastewater utilities on a combined operating and capital budget of \$27.7 million for the Fiscal Year 2022-23. The Capital Improvement Program are projects that continue to address the long-term capital needs of the District. A robust capital replacement fund represents an ongoing structural element of long-term financial sustainability.

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

Sincerely,

Dina Breitstein, General Manager

Finance Services Department

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

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

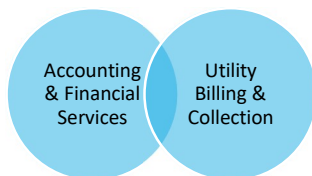
The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider to assure compliance with all regulatory requirements, laws and District policies pertaining to payroll.

Key Achievements

- ✓ Timely completion of annual audits with unqualified (clean) audit findings
- ✓ Structurally balanced budget
- ✓ Sufficient Reserves
- ✓ Successful Bond Financing for Denitrification and Well 8 projects.
- ✓ Moved Town Treasury services away from Contra Costa County Treasury

Goals

- Ensure expenditures are consistent with adopted policies
- Move towards paperless documentation. Continue implementation and updating technologies to increase efficiencies to ensure accurate reporting



Water & Wastewater Services Department

WATER

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

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

WASTEWATER

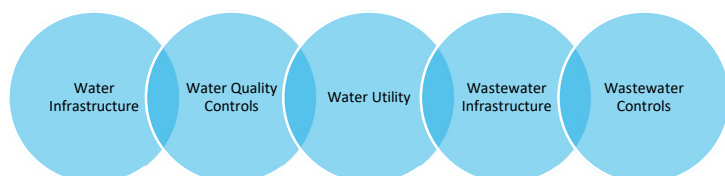
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions regarding the Town's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

Key Achievements

- ✓ Finishing Edgeview Pipeline Project.
- ✓ Started Denitrification project.
- ✓ Completed Willow Lake and Newport water treatment Filters B.
- ✓ Ordered Vac-Truck.

Goals

- Continue construction of the Denitrification project.
- Start Outfall Diffuser Project.
- Water Treatment Filters A rehab at Newport and Willow.
- Receive delivery of Vac-Truck.



Lighting and Landscaping Services Department

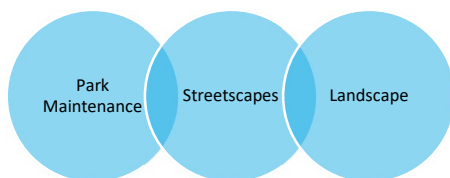
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions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

Key Achievements

- ✓ Dryscaping Discovery Bay Blvd medians
- ✓ Dryscaping Zone 57 parking area landscapes
- ✓ Per Capita “Grant” - Prop 68 awarded

Goals

- Clipper Drive enhancements
- Willow Lake Island enhancements
- Complete Prop 68 ‘Per Capita’ Grant Projects
- Slifer Park basketball court resurfacing
- Zone 35 (Bixler Road Median) enhancements



Recreation Services Department

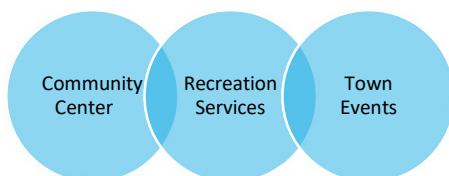
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

Key Achievements

- ✓ Community Pool and adjacent structure rehabilitation completed
- ✓ Pool furniture and umbrellas purchased
- ✓ Synthetic turf installed
- ✓ Purchased and installed new windscreens on all tennis and pickleball courts at Community Center
- ✓ Dog park drainage repairs
- ✓ Activity Guide distributed digitally resulting in annual savings
- ✓ Advertising on Facebook and Instagram
- ✓ Tennis courts 1, 2, 3 to be resurfaced this fiscal year
- ✓ Installed security cameras and lighting at Community Center for safety
- ✓ Golf cart parking in progress
- ✓ Summer Jam Concerts restarted

Goals

- Rebuilding community recreational programming stalled by COVID-19 shutdowns; update safety protocols as required
- Hiring lifeguards for a successful aquatics season
- 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
- Examine current special interest recreational opportunities offered and look for new and creative ways to expand current offerings



District Consultants

General Counsel

Law Office of Neumiller & Beardslee

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

<http://neumiller.com/>

Luhdorff & Scalmanini Consulting Engineers (Water)

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

<http://lsce.com/>

Herwit Engineering (Wastewater)

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

<http://herwit.com>

District Mission, Vision, Goals & Values

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

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

MISSION

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

VISION

Maintain a full service and sustainable community

Grow in harmony with the environment and the Delta

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

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

GOALS

Responsible management of public funds

Preservation of our neighborhoods and natural resources

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

Continually improve the quality of our services

Promote and protect the environment

Take pride in community assets

Champion diversity and inclusion

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

Recognize pioneers of the community

VALUES

Innovation * Accountability * Respect * Integrity * Professionalism

Budget Message

Dear Board of Directors,

I am honored to submit to the Town of Discovery Bay Board of Directors the District's financial plan for the fiscal period July 1, 2022, through June 30, 2023. The annual Revenue, Operating, and Capital Improvement Program budgets are the planning tools utilized by staff and the Board to track revenues and expenditures over the respective forecast period.

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

Several major projects are expected to continue or commence this year, including a water well, the state-mandated denitrification project, mainline pipe replacements, lift station upgrades, and the purchase of a new Vac Truck. The District formed an ad hoc committee to access the relocation of the office building which is currently located on Willow Lake Road. The Lighting and Landscaping department will be working on the upgrade of Cornell Park under the Prop 68 'Per Capita' Grant along with the renovation of Clipper Drive. District security continues to be an ongoing project to ensure our cybersecurity and assets are protected.

The District obtained bond financing of \$16.86 million to fund the planning and construction of Well 8 and partially fund the denitrification project. Bi-annual debt service payments will begin December 1, 2022. Out credit rating remained at a "AA" rating help keep our interest rate low.

From an operational standpoint, the District continues to operate efficiently and in a manner that is financially prudent. The water and wastewater departments continue to refine their perspective capital plans into the future to enable timely replacement and funding of aging infrastructure. The Community Center has restarted its programming that was shut-down for almost 2 years due to the COVID-19 pandemic.

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

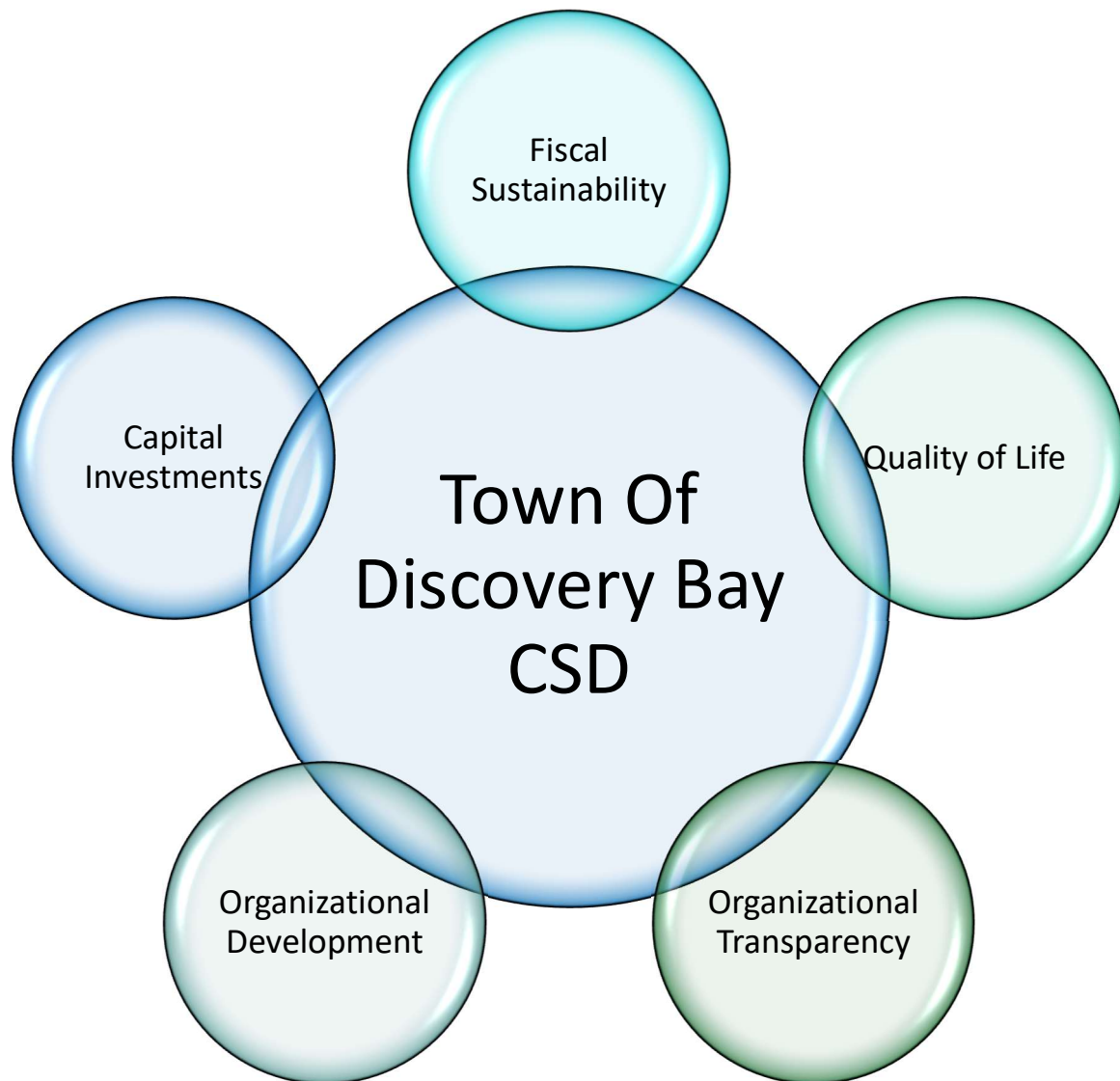
I would like to thank the District staff for their contributions toward producing the budget. I am delighted to work with employees that care deeply about the Town of Discovery Bay. I, along with staff, look forward to serving the community, executing the District's capital projects, and working together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

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

Respectfully submitted,

Julie Carter, Finance Manager

Strategic Goals



Goals, Objectives, and Action

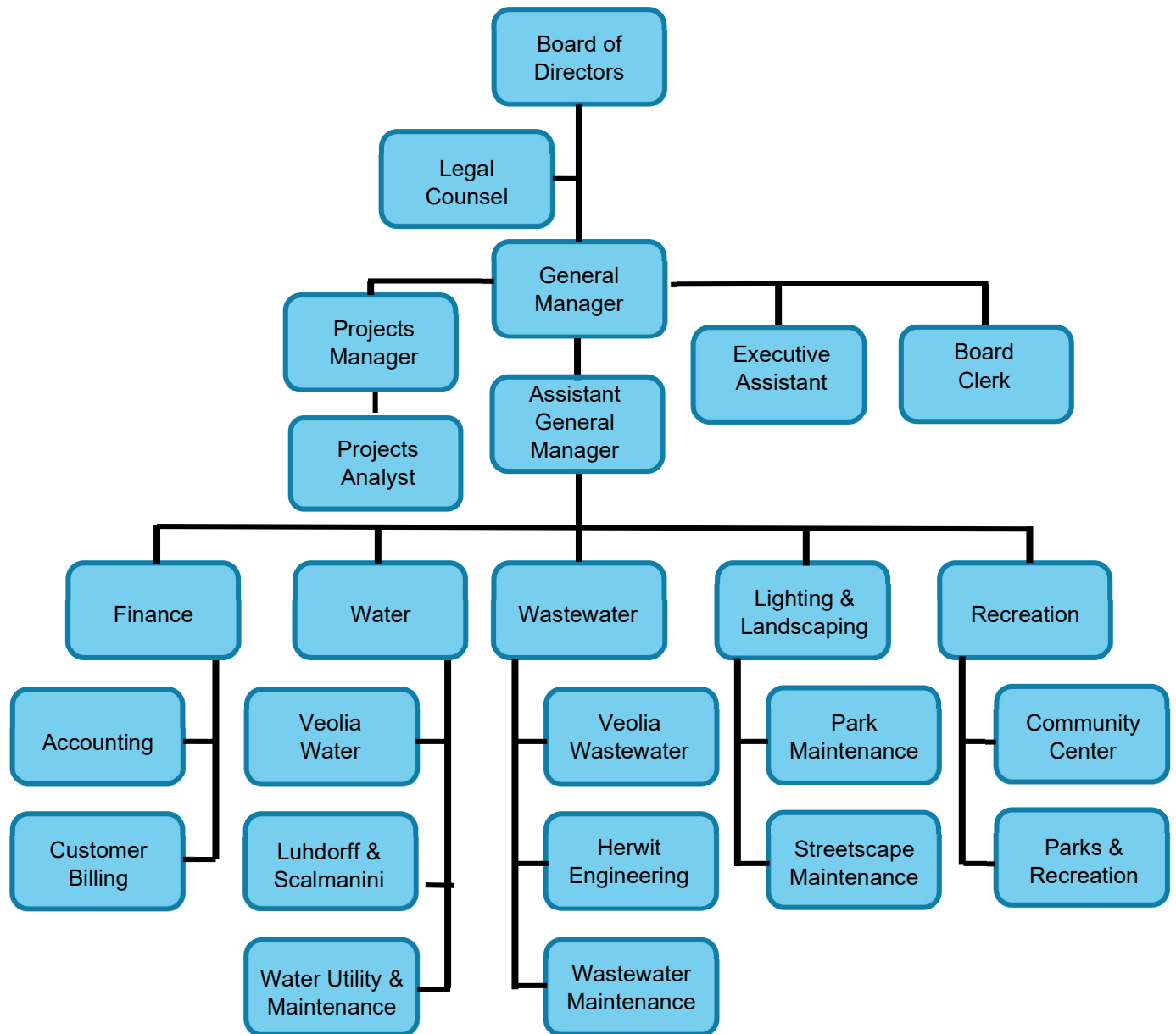
Goal	Objective	Performance Outlook
Fiscal Sustainability	<ul style="list-style-type: none"> • Balance Revenues and expenditures to ensure fiscal stability • Monitor trends in key revenue sources • Provide core services in an efficient and effective manner 	<ul style="list-style-type: none"> • Review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

Authorized Positions

Current and Future Positions

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Office Assistant	2	2	2	2
Administrative Assistant	2	2	2	2
Executive Assistant	1	1	1	1
Accounting/Project Analyst	0	0	0	1
Accountant	1	1	1	1
Water Services Technician I	2	2	2	2
Water Services Technician II	1	1	1	1
Parks & Maintenance Worker I	1	1	1	1
Parks & Maintenance Worker II	2	2	2	2
Parks & Maintenance Worker III	1	1	1	1
Recreation Programs Supervisor	1	1	1	1
Parks & Landscape Manager	1	1	1	1
Water & Wastewater Manager	1	1	1	1
Finance Manager	1	1	1	1
Projects Manager	1	1	1	1
Assistant General Manager	1	1	1	1
General Manager	1	1	1	1
Total	20	20	20	21

Organizational Chart by Department



Salary & Wages

	Range #	Bottom Step Hourly	Biweekly•	Monthly•	Top Step Hourly*	Biweekly•	Monthly•
100 Series – Temporary/Intermittent Staff							
Recreation Leader I	100	\$15.00	\$1,200	\$2,600	\$15.20	\$1,216	\$2,635
Recreation Leader II	105	\$15.25	\$1,220	\$2,643	\$15.45	\$1,236	\$2,678
Lifeguard	110	\$15.50	\$1,240	\$2,687	\$15.90	\$1,272	\$2,756
Lifeguard/Swim Instructor and Recreation Leader III	115	\$16.00	\$1,280	\$2,773	\$16.40	\$1,312	\$2,843
Pool Supervisor	125	\$17.50	\$1,400	\$3,033	\$18.30	\$1,464	\$3,172
200 Series – Non-Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Park/Landscaper/Maintenance I	220	\$22.71	\$3,936	\$47,237	\$25.70	\$4,455	\$53,456
Park/Landscaper/Maintenance II	235	\$27.02	\$4,683	\$56,202	\$30.57	\$5,299	\$63,586
Park/Landscaper/Maintenance III	250	\$29.81	\$5,167	\$62,005	\$33.73	\$5,846	\$70,158
Office Assistant/Customer Service Representative A	225	\$23.28	\$4,035	\$48,422	\$26.34	\$4,566	\$54,787
Office Assistant/Customer Service Representative B	230	\$25.69	\$4,453	\$53,435	\$29.06	\$5,037	\$60,445
Account Clerk	240	\$27.68	\$4,798	\$57,574	\$31.32	\$5,429	\$65,146
Administrative Assistant/Parks-Recreation Assistant A	245	\$28.36	\$4,916	\$58,989	\$32.09	\$5,562	\$66,747
Administrative Assistant/Parks-Recreation Assistant B	260	\$31.31	\$5,427	\$65,125	\$35.42	\$6,139	\$73,674
Sr. Account Clerk	255	\$30.57	\$5,299	\$63,586	\$34.59	\$5,995	\$71,947
Accountant I	275	\$32.28	\$5,595	\$67,142	\$42.36	\$7,342	\$88,109
Executive Assistant A	270	\$35.44	\$6,143	\$73,715	\$40.10	\$6,951	\$83,408
Executive Assistant B	280	\$39.13	\$6,782	\$81,390	\$44.27	\$7,673	\$92,082
Project Analyst	265	\$38.47	\$6,666	\$80,000	\$50.48	\$8,750	\$105,000
Water Tech I	210	\$24.47	\$4,241	\$50,898	\$27.68	\$4,798	\$57,574
Water Tech II	270	\$35.44	\$6,143	\$73,715	\$40.10	\$6,951	\$83,408
Water Tech III	280	\$39.68	\$6,878	\$82,534	\$43.79	\$7,590	\$91,083
Series 300: Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Recreation Programs Supervisor	300	\$34.58	\$5,994	\$71,926	\$44.26	\$7,672	\$92,061
Manager: Parks/Landscape	345	\$43.60	\$7,557	\$90,688	\$54.45	\$9,438	\$113,256
Managers: Finance; Water/Wastewater	350	\$44.44	\$7,703	\$92,435	\$55.50	\$9,620	\$115,440
Series 400: Senior Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Assistant General Manager	400	\$53.34	\$9,245	\$110,947	\$66.62	\$11,547	\$138,570
General Manager					\$120.19	\$20,833	\$249,995
Projects Manager	425	\$79.88					

Minimum Wage Adjustment January 2022

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

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	\$15.00	\$15.05	\$15.10	\$15.15	\$15.20
Recreation Leader II	\$15.25	\$15.30	\$15.35	\$15.40	\$15.45
Lifeguard	\$15.50	\$15.60	\$15.70	\$15.80	\$15.90
Lifeguard/Swim Instructor & Rec Leader III	\$16.00	\$16.10	\$16.20	\$16.30	\$16.40
Assist. Pool Supervisor	\$16.50	\$16.70	\$16.90	\$17.10	\$17.30
Pool Supervisor	\$17.50	\$17.70	\$17.90	\$18.10	\$18.30

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

Proposed Minimum Wage Increase January 2023

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	\$15.50	\$15.75	\$16.00	\$16.25	\$16.50
Recreation Leader II	\$16.75	\$17.00	\$17.25	\$17.50	\$17.75
Lifeguard	\$18.00	\$18.25	\$18.50	\$18.75	\$19.00
Lifeguard/Swim Instructor & Rec Leader III	\$19.25	\$19.50	\$19.75	\$20.00	\$20.25
Assist. Pool Supervisor	\$20.50	\$20.75	\$21.00	\$21.25	\$21.50
Pool Supervisor	\$21.75	\$22.00	\$22.25	\$22.50	\$22.75

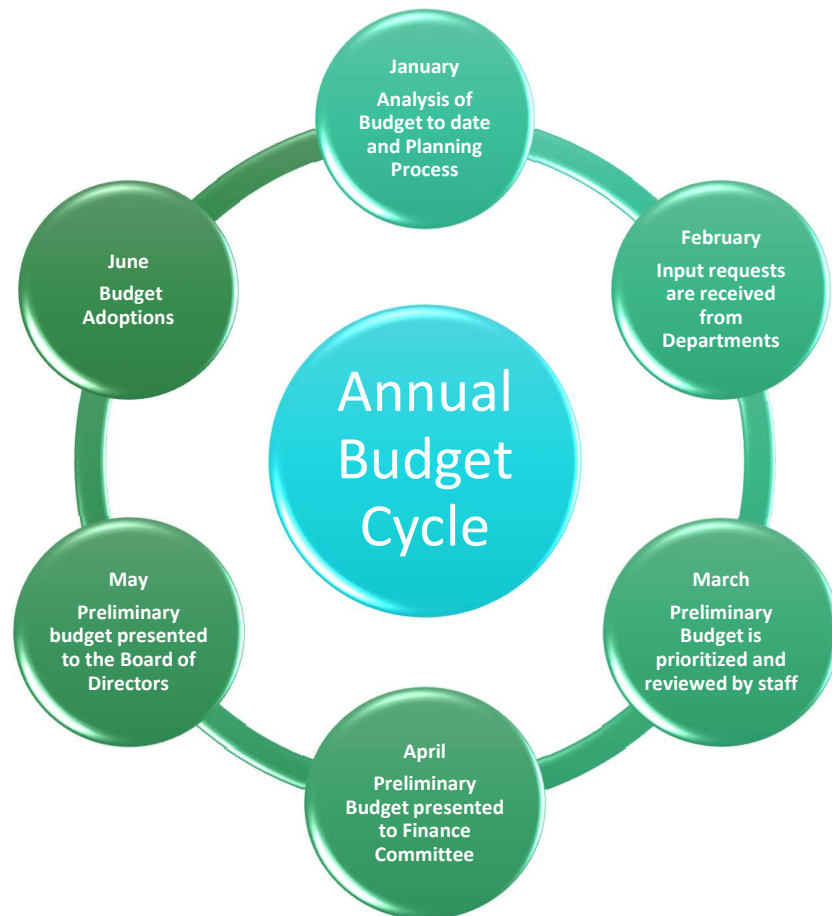
The Budget Process

Fiscal Years 2023 & 2024

2 Year Budget Build

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

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



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

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

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

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

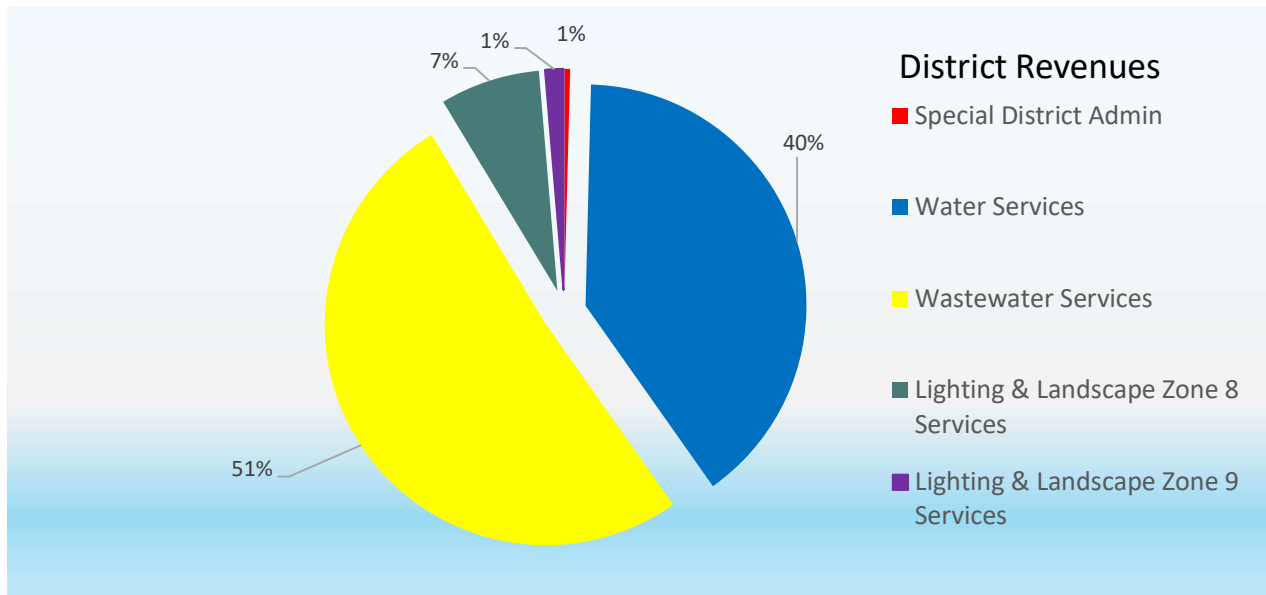
May: The preliminary budget is presented to the Board of Directors at the Budget Workshop; Finance Manager completes final budget.

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

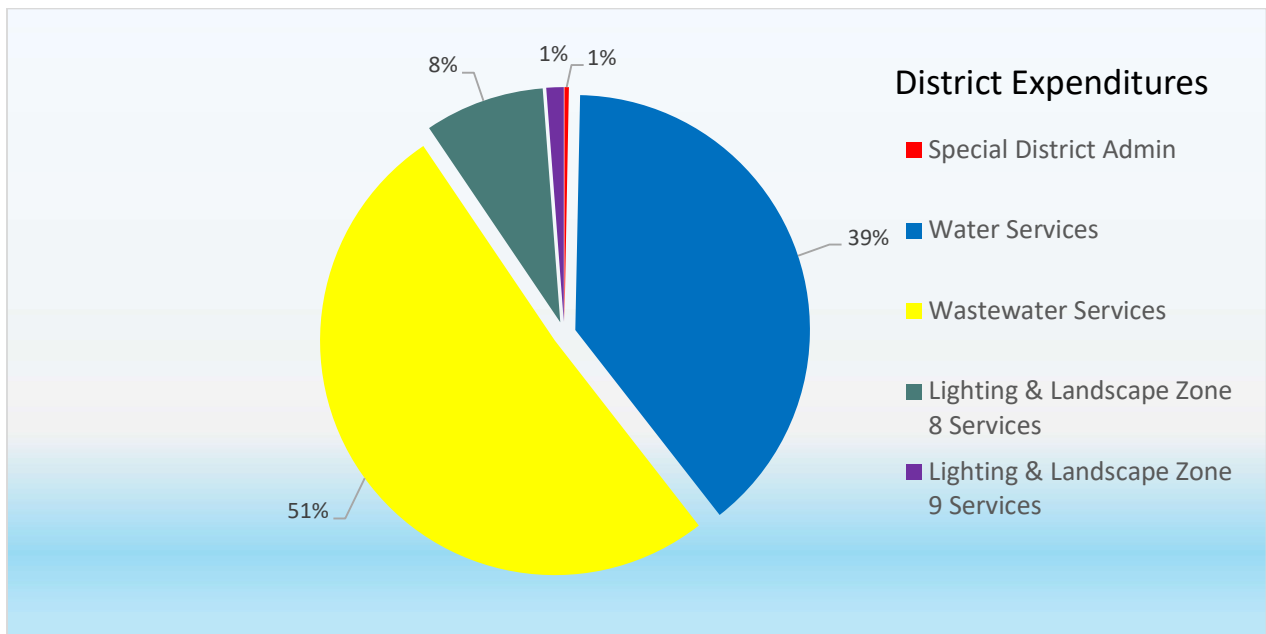
Budget Overview

The Town of Discovery Bay supports the Water Department, Wastewater Department, two Lighting and Landscaping Department Zones 8 & 9 and Special District Administration (Zone 35, 57, 61). Data is for budget year 2022-2023.

District Revenue



District Expenditures



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

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

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

Revenue

Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
10-31-5226	Landscape Reimbursable	93,701	35,000	26,754	35,000	35,000
	Total	\$93,701	\$35,000	\$26,754	\$35,000	\$35,000

Expenditures

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
10-41-7529	Landscape Related Reimbursable	95,349	35,000	44,072	35,000	35,000
10-41-8000	Operating Transfers Out	65,743	0	0	0	0
	Total	\$161,092	\$35,000	\$44,072	\$35,000	\$35,000

Capital Improvements

Capital Improvements are planned by Contra Costa County Public Works Department. For Fiscal year 2022-2023 the following projects are planned

- Zone 35 - add ballast lighting to the walking path.
- Zone 61 - refurbish the basketball court at Slifer park.

Special District Administration Services Notations

Contra Costa County increased the budgets for the Landscaping & Maintenance Zones 35, 57 and 61 by an aggregate of \$18,900 from the 2021/2022 budget. The District is continuing with its review of these zones and the sustainability to financially maintain them.

	2021-2022 Budget	2022-2023 Budget	YoY Variance	% Variance
Zone 35	21,700	25,100	3,400	16%
Zone 57	61,700	61,200	(500)	-1%
Zone 61	200,000	216,000	16,000	8%

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

Water Services Revenue, Operations & Maintenance, and Capital Improvements

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

Revenue Details

Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-31-5102	SEC Collections Account Charge	1,548,751	1,569,961	1,537,908	1,598,310	1,627,047
20-31-5145	Meter Installation Fee	333,823	335,218	279,645	335,218	335,218
20-31-5179	Misc.-Water Service Fees	3,956	10,000	14,171	10,000	10,000
20-31-5151	Grant	67,530	0	38,934	0	0
20-31-5226	Water Meter Rental	500	500	325	500	500
20-31-5243	Other (Misc./Developer Fees)	32,438	2,000	44,918	10,000	10,000
20-31-6000	Water Charges	2,960,014	2,816,625	2,182,435	2,901,000	2,959,020
20-31-6030	Connection Fees CIP	400	6,000	100	6,000	6,000
20-31-6045	Capacity Fee CIP	19,400	15,000	4,850	15,000	15,000
20-31-6046	Permit Fee	200	5,000	0	5,000	5,000
20-31-6047	Inspection Fee	640	5,000	160	5,000	5,000
20-31-6086	Meter Charge-Commercial	87,416	80,000	73,733	85,000	90,000
	Total Revenue	5,055,067	4,845,304	4,177,179	4,971,028	5,062,785

Expenditure Details

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-41-7000	Salary & Wages	509,863	608,549	464,936	592,103	621,708
20-41-7001	Overtime	0	2,000	0	2,000	2,000
20-41-7003	ER Taxes	37,913	60,855	20,977	59,210	62,171
20-41-7030	Group Insurance	92,362	121,000	80,122	110,000	120,000
20-41-7045	Workers Comp	5,105	14,720	8,244	19,200	20,160
20-41-7060	457 B/401a Plans	22,419	44,800	25,865	30,000	30,900
20-41-7105	Reimbursement of Insurance	(41,259)	(40,000)	(8,865)	(40,000)	(40,000)
20-41-7150	Temporary Employees	0	3,000	20,868	3,000	3,000
20-41-7165	Board of Directors Compensation	10,772	22,500	9,476	22,500	22,950

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-41-7180	Training Conferences Travel	1,854	31,000	3,686	31,000	31,620
20-41-7210	Dues & Subscriptions	0	500	0	0	0
20-41-7225	Memberships	8,198	8,000	8,927	9,000	9,000
20-41-7255	TODB Sponsored Events	50	4,000	0	10,000	10,000
20-41-7271	Consulting Services	338,195	306,300	197,446	285,700	305,300
20-41-7272	Water Service Contract	686,458	700,000	582,022	720,000	741,600
20-41-7276	Contract Mailing	35,510	41,000	32,104	47,000	49,350
20-41-7280	Veolia Pass-Thru Expenses	170,729	132,500	83,780	132,500	132,500
20-41-7286	Legal - General	33,653	59,455	17,078	70,000	70,000
20-41-7288	Legal - Litigation	215	18,800	0	10,000	10,000
20-41-7301	Annual Audit Services	11,589	27,500	132	15,000	15,450
20-41-7316	Election Expense	5,132	0	0	6,000	0
20-41-7317	Advertising	960	2,000	85	2,000	2,000
20-41-7318	Public Relations	0	6,000	0	1,000	1,000
20-41-7319	Internet Website	1,200	4,800	1,536	4,800	4,800
20-41-7345	Public Communications and Notice	186	2,400	0	2,400	2,400
20-41-7361	Telephone - general	5,201	5,500	3,357	5,750	5,923
20-41-7362	Telecom - networking	6,564	5,600	5,756	5,600	5,600
20-41-7363	Telephone - cellular	3,245	6,000	3,189	6,000	6,000
20-41-7376	Construction Material Repair	132,703	125,000	47,150	137,500	137,500
20-41-7392	Vehicle & Equipment - Fuel	8,672	10,000	8,525	15,000	15,450
20-41-7393	Vehicle & Equipment Sup & Rep	7,705	4,400	5,213	6,000	6,000
20-41-7404	Water Meter and Registers	73,903	70,000	237,857	70,000	70,000
20-41-7406	General Repairs	429,538	450,000	271,830	450,000	475,000
20-41-7409	Info System - Maintenance	23,316	22,000	17,696	23,000	23,000
20-41-7410	Equipment Maintenance	2,388	3,600	1,675	3,600	3,600
20-41-7411	Software Hosting	26,659	35,845	25,817	40,000	42,000
20-41-7412	Computer Equipment & Supplies	776	3,500	1,278	3,500	3,500
20-41-7413	Miscellaneous Small Tools	4,577	4,000	3,124	4,000	4,000
20-41-7414	Equipment Repair	378	400	653	400	400
20-41-7415	Computer Software	1,314	4,000	570	4,000	4,000
20-41-7422	Minor Equipment/Furniture	0	2,000	0	2,000	2,000
20-41-7423	Office Furniture	3,600	5,000	0	3,000	3,000
20-41-7424	Postage	818	1,000	2,160	1,000	1,000
20-41-7425	Office Supplies	9,619	10,000	8,382	10,000	10,000
20-41-7437	Rent Public Meetings	0	200	0	200	200
20-41-7438	Building Rent	13,200	13,200	13,200	13,200	13,200
20-41-7439	Equipment Rental/Leasing	1,089	3,000	892	3,000	3,000

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-41-7440	Facility Maintenance - Landscape	5,840	5,000	4,250	5,000	5,000
20-41-7441	Building Maintenance	9,685	12,000	5,439	12,000	12,000
20-41-7451	Insurance Liability & Property	67,856	94,365	94,865	128,068	160,085
20-41-7466	Permits & Fees	39,645	45,000	45,260	45,000	45,000
20-41-7469	Personal Protective Equipment	1,578	3,000	1,430	3,000	3,000
20-41-7470	Safety Equipment & Supplies	(344)	1,400	114	1,400	1,400
20-41-7481	Utilities/Electrical Cost	508,843	567,069	377,899	575,424	604,196
20-41-7483	Utilities/Waste Cost	16,247	12,000	6,077	12,000	12,000
20-41-7495	Chemicals	5,938	0	30,207	50,000	52,500
20-41-7510	Freight	0	800	0	800	800
20-41-7511	UPS/Courier	0	320	0	320	320
20-41-7526	Miscellaneous Bank Charges	23,170	25,000	20,268	25,000	25,625
20-41-7527	Miscellaneous Services & Suppl	920	1,500	1,152	1,500	1,538
20-41-7532	Miscellaneous	23,077	2,000	(23,077)	2,000	2,000
20-41-7533	Bad Debt	217	5,000	0	5,000	5,000
20-41-7536	Debt Service/Operating Transfer Out	143,608	455,844	144,224	548,940	548,596
20-41-7545	Revenue Collection	1,787	2,400	2,099	2,400	2,460
20-41-7547	Payroll Wire Transfer Fee	251	1,040	212	500	500
20-41-7549	Public Works - Permits	0	20,000	4,531	20,000	20,000
20-41-7550	Property Taxes	643	1,200	157	1,200	1,200
20-41-7587	Developer Deposit Reimbursement	20,377	3,000	36,322	10,000	10,000
	Total	3,594,336	4,223,863	2,960,609	4,400,715	4,575,500

Capital Improvement Details

Capital Improvements	Actual	Budgeted	Actual YTD	Budgeted	Budgeted
	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2023-2024
CIP for Water Supply Capacity (Source, Treatment and Storage)		1,248,000		1,200,000	2,400,000
Upgrades and Maintenance for Existing Water Supply Facilities		755,500		1,448,000	2,513,000
Water Distribution System/Pipeline Replacements		750,000		2,250,000	1,500,000
Additional Capital Improvements - Water Distribution System & Maintenance				250,000	
Master Plans		50,000		50,000	
Relocation of District Office Building		160,000		300,000	500,000
Water/WW Combined Project Total (trucks, repairs, equipment)		224,000		24,000	300,000
Total	\$1,104,775	\$3,187,500	\$83,560	\$5,522,000	\$7,213,000

In fiscal year 2022/2023, the District will begin the Capital Improvement Projects which include:

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

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

Budgeted Fund Summary

Water Fund Summary	Year End Fund Balance FY 20/21	Budgeted Revenues FY 21/22	Budgeted Expenses FY 21/22	Budgeted Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23	Estimated Revenues FY 23/24	Estimate Expenses FY 23/24	Estimate Fund Balance FY 23/24
Beginning Fund Balance(Carryover)		8,515,084			5,949,025			2,197,338		
O&M Funds	718,246	4,223,863	4,223,863	718,246	4,400,715	4,400,715	718,246	4,575,500	4,575,500	718,246
Bond Financing				0	1,200,000		1,200,000	2,400,000		3,600,000
Capital Improvement Funds	5,009,684	371,441	3,187,500	2,193,625	320,313	5,522,000	(3,008,062)	237,285	7,213,000	(9,983,777)
Revolving Funds	1,262,154	250,000	0	1,512,154	250,000		1,762,154	250,000	0	2,012,154
Reserve Funds	1,525,000	0	0	1,525,000	0	0	1,525,000	0	0	1,525,000
YE Fund Balance	\$8,515,084	\$13,360,388	\$7,411,363	\$5,949,025	\$12,120,053	\$9,922,715	\$2,197,338	\$9,660,123	\$11,788,500	(\$2,128,377)

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

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

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

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

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

In May 2022, the District completed bond financing of \$5 million to pay for the design and construction of Well 8. Well 8 is estimated to be completed in fiscal year 2024/2025.

Water Utility Rates

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

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

Wastewater Services Revenue, Operations & Maintenance, and Capital Improvements

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

Revenue

Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-31-5101	SEC Collections Wastewater	5,991,418	6,037,153	5,949,471	6,134,148	6,228,622
21-31-5177	Reimbursements	0	6,300	0	0	0
21-31-5179	Misc.	2,233	0	0	0	0
21-31-5243	Other (Misc./Developer Fees)	56,793	10,000	8,043	10,000	10,000
21-31-6015	Sewer Charges-Commercial	110,517	157,000	94,566	157,000	157,000
21-31-6030	Connection Fees CIP	400	0	200	10,000	10,000
21-31-6045	Capacity Fee CIP	48,120	65,000	12,030	65,000	65,000
21-31-6046	Permit Fee	0	5,000	0	5,000	5,000
21-31-6047	Inspection Fee	640	5,000	160	5,000	5,000
21-31-6086	CO ZONES VEHICLE REIMBURSABLE	0	0	0	0	0
21-31-6087	CO ZONES PAYROLL REIMBURSABLE	0	0	12,722	0	0
	Total	6,210,120	6,285,453	6,077,193	6,386,148	6,480,622

Expenditures

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-41-7000	Salary & Wages	506,704	677,607	545,755	718,553	754,480
21-41-7001	Overtime	0	2,000	0	2,000	2,000
21-41-7003	ER Taxes	63,362	67,761	66,770	71,855	75,448
21-41-7030	Group Insurance	140,952	180,000	119,028	180,000	185,400
21-41-7045	Workers Comp	7,658	22,080	12,366	28,800	33,120
21-41-7060	457 B/401a Plans	33,490	67,200	33,235	45,000	46,350
21-41-7105	Reimbursement of Insurance	(61,888)	(50,000)	(81,788)	(50,000)	(50,000)
21-41-7150	Temporary Employees	0	5,000	24,753	5,000	5,000
21-41-7165	Board of Directors Compensation	16,138	22,500	14,214	22,500	22,950
21-41-7180	Training Conferences Travel	1,013	30,000	12,890	30,000	30,000

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-41-7210	Dues & Subscriptions	0	2,600	0	2,600	2,600
21-41-7225	Memberships	8,874	12,000	5,055	12,000	12,000
21-41-7255	TODB Sponsored Events	75	6,000	0	10,000	10,000
21-41-7270	Environmental Studies	4,791	0	0	0	0
21-41-7271	Consulting Services	141,934	234,000	75,010	156,300	162,660
21-41-7272	Wastewater Service Contract	1,029,687	1,044,000	873,032	1,079,000	1,111,370
21-41-7280	Veolia Pass-Thru Expenses	217,611	340,000	245,689	240,000	240,000
21-41-7286	Legal - General	51,430	121,900	18,845	100,000	100,000
21-41-7288	Legal - Litigation	323	25,000	0	10,000	10,000
21-41-7301	Annual Audit Services	17,341	36,300	198	22,000	22,660
21-41-7316	Election Expense	7,697	0	0	10,000	0
21-41-7317	Advertising	1,262	3,000	417	3,000	3,000
21-41-7345	Public Communications and Notice	0	3,600	0	3,600	3,600
21-41-7361	Telephone - general	10,480	15,000	7,802	15,000	15,000
21-41-7362	Telecom - networking	10,855	15,000	10,729	15,000	15,000
21-41-7363	Telephone - cellular	3,208	6,000	3,537	6,000	6,000
21-41-7376	Road/Construction Materials	0	3,000	0	3,000	3,000
21-41-7392	Vehicle & Equipment - Fuel	1,760	6,000	3,644	7,500	7,500
21-41-7393	Vehicle & Equipment Sup & Rep	9,779	30,000	2,037	30,000	30,000
21-41-7406	General Repairs	(4,714)	150,000	74,594	75,000	75,000
21-41-7409	Info System - Maintenance	35,732	33,000	31,332	40,000	40,000
21-41-7410	Equipment Maintenance	2,407	5,400	2,647	5,400	5,400
21-41-7411	Software Hosting	9,337	17,400	9,337	17,400	17,400
21-41-7412	Computer Equipment & Supplies	639	6,000	1,071	6,000	6,000
21-41-7413	Miscellaneous Small Tools	482	3,000	449	3,000	3,000
21-41-7414	Equipment Repair	0	600	976	600	600
21-41-7415	Computer Software	1,368	1,500	760	1,500	1,500
21-41-7424	Postage	1,141	1,500	3,013	1,500	1,500
21-41-7425	Office Supplies	7,279	10,000	5,600	10,000	10,000
21-41-7438	Building Rent	19,800	19,800	19,800	19,800	19,800
21-41-7439	Equipment Rental/Leasing	805	4,000	821	4,000	4,000
21-41-7440	Facility Maintenance - Landscape	275	2,400	6,788	2,400	2,400
21-41-7441	Building Maintenance	6,786	12,000	8,445	12,000	12,000
21-41-7451	Insurance Liability & Property	101,647	141,547	141,547	184,012	230,014
21-41-7466	Permits & Fees	49,524	55,000	41,164	55,000	55,000
21-41-7468	NPDES Permits & Fines	6,000	70,000	0	70,000	70,000
21-41-7469	Personal Protective Equipment	0	1,000	1,518	1,000	1,000
21-41-7470	Safety Equipment & Supplies	(339)	3,000	(44)	3,000	3,000

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-41-7481	Utilities/Electrical Cost	500,572	557,007	406,761	550,424	577,946
21-41-7483	Utilities/Waste Cost	4,986	2,000	8,888	2,000	2,000
21-41-7495	Chemicals-Veolia	17,743	0	0	12,000	12,000
21-41-7510	Freight	0	1,000	0	1,000	1,000
21-41-7526	Miscellaneous Bank Charges	88	1,000	996	1,000	1,000
21-41-7527	Miscellaneous Services & Suppl	1,454	4,500	1,669	4,500	4,500
21-41-7533	Bad Debt	719	5,000	0	1,000	1,000
21-41-7534	Special Expense	3,055	2,000	3,932	2,000	2,000
21-41-7536	Debt Service/Operating Transfer Out	1,206,089	1,342,687	849,539	1,848,491	1,843,647
21-41-7545	Revenue Collection	3,627	7,000	3,399	7,000	7,000
21-41-7547	Payroll Wire Transfer Fee	376	1,500	319	1,500	1,500
21-41-7549	Public Works - Permits	0	3,500	0	3,500	3,500
21-41-7550	Property Taxes	11,501	18,000	11,758	2,000	2,000
21-41-7587	Developer Deposit Reimbursement	3,960	10,000	0	10,000	10,000
	Total	3,649,079	5,419,889	3,631,414	5,736,735	5,885,846

Capital Improvements

Capital Improvements	Actual	Budgeted	Actual YTD	Budgeted	Budgeted
	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2023-2024
Annual Wastewater Lift Station Improvements		200,000		550,000	500,000
Additional Capital Improvements - Wastewater System & Maintenance		80,000			
Denitrification Project		10,000,000		5,924,300	2,500,000
Wastewater Equipment and vehicle replacements (Vac Truck/V Truck Pumpstations/Solar Dryer Panels)		930,000		847,000	817,000
Wastewater Infrastructure Repair (Outfall Diffuser)		800,000		649,000	-
Master Plans		100,000		100,000	100,000
Relocation of District Office Building		240,000		450,000	750,000
Water/WW Combined Project Total (trucks, repairs, equipment)		576,000		36,000	37,000
Total	\$979,616	\$12,686,000	\$6,272,691	\$8,556,300	\$5,045,000

In fiscal year 2022/2023, the District will begin the Capital Improvement Projects which include multiple wastewater treatment plant modifications such as:

- Denitrification
- Lift Station upgrades
- New Vac Truck (ordered waiting on delivery)
- Solar dryer panel replacements at Plant 2
- Outfall Diffuser Repair
- relocation of District office building

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

Budgeted Fund Summary

Wastewater Fund Summary	Year End Fund Balance FY 20/21	Budgeted Revenues FY 21/22	Budgeted Expenses FY 21/22	Budgeted Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23	Estimated Revenues FY 23/24	Estimate Expenses FY 23/24	Estimate Fund Balance FY 23/24
Beginning Fund Balance(Carryover)		16,227,107			4,416,671			9,509,784		
O&M Funds	3,630,796	4,759,280	5,419,889	2,970,187	5,736,735	5,736,735	2,970,187	5,885,846	5,885,846	2,970,187
Bond Financing				0	13,000,000		13,000,000			13,000,000
Capital Improvement Funds	8,133,285	1,261,173	12,686,000	(3,291,542)	374,413	8,556,300	(11,473,429)	319,776	5,045,000	(16,198,653)
Revolving Funds	2,632,426	275,000	0	2,907,426	275,000		3,182,426	275,000	0	3,457,426
Reserve Funds	1,830,600	0	0	1,830,600	0	0	1,830,600	0	0	1,830,600
YE Fund Balance	\$16,227,107	\$22,522,560	\$18,105,889	\$4,416,671	\$23,802,819	\$14,293,035	\$9,509,784	\$15,990,406	\$10,930,846	\$5,059,560

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

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

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

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

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

In May 2022, the district completed \$13 million of bond financing, and will spend \$ 7 million of District reserves to fund the \$20 million Denitrification project.

In fiscal year 19/20, the District completed a rate study to properly plan for the costs of these future projects.

Wastewater Utility Rates

TABLE 2: ADOPTED WASTEWATER RATES										
SEWER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
Residential/Unmetered										
Single Family (Each DU)	\$ 83.34	\$ 1,000.08	\$ 84.59	\$ 1,015.08	\$ 85.86	\$ 1,030.32	\$ 87.15	\$ 1,045.80	\$ 88.46	\$ 1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00
Non-Residential/Metered	Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)	
Business/Government/Clubs	6.05		6.384		6.737		7.109		7.501	
Restaurants/Bars/Dining Facilities	17.337		17.899		18.479		19.078		19.696	
Schools	5.462		5.781		6.118		6.475		6.853	
Other Domestic Strength Users	6.05		6.384		6.737		71.09		7.501	
DW= Dwelling Unit										

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

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

Revenue

Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2020-2021 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
40-31-5106	Current Secured Property Tax	727,328	690,840	719,766	704,657	718,750
40-31-5148	Advertising Revenue	2,850	500	700	500	510
40-31-5149	Community Center Program Fees	1,825	30,000	17,824	40,000	40,800
40-31-5150	Community Center Events	0	1,500	0	1,000	1,020
40-31-5195	Interest Income	26,849	0	0	0	0
40-31-5226	CCC Vehicle Reimbursement	74,393	75,000	54,423	75,000	76,500
40-31-5243	Other	0	6,000	0	6,000	6,000
40-31-6000	Recreation Revenue	0	2,500	(1,065)	0	0
40-31-6050	Gifts & Contributions	42,145	4,000	10,000	4,000	4,080
40-31-6695	Rentals	34,257	38,000	38,427	39,000	39,780
40-31-6999	Community Center Pool Fee	0	6,000	0	7,500	7,650
	Total	909,647	854,540	840,075	877,657	895,090

Expenditures

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
40-41-7000	Salary & Wages	146,905	130,000	120,965	170,000	178,500
40-41-7001	Overtime	0	0	0	1,000	1,020
40-41-7003	ER Taxes	0	13,009	0	0	0
40-41-7105	Reimbursement of Insurance	33,090	13,009	0	0	0
40-41-7150	Temporary Employees	7,588	0	2,588	0	0
40-41-7180	Training Conferences Travel	912	2,000	533	2,000	2,040
40-41-7225	Memberships	208	600	175	600	612
40-41-7286	Legal - General	918	1,000	643	1,000	1,020
40-41-7301	Annual Audit Services	2,200	2,200	0	2,200	2,244

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022- 2023	Budgeted FY 2023-2024
40-41-7317	Advertising	814	50	0	50	51
40-41-7361	Telephone - general	0	600	0	600	612
40-41-7362	Telecom - networking	924	0	0	0	0
40-41-7363	Telephone - cellular	1,507	2,000	1,031	2,000	2,040
40-41-7376	Road/Construction Materials	0	500	0	500	510
40-41-7392	Vehicle & Equipment - Fuel	9,189	10,000	6,353	10,000	10,200
40-41-7393	Vehicle & Equipment Sup & Rep	3,213	3,500	6,831	3,500	3,570
40-41-7409	Info System - Maintenance	0	800	0	800	816
40-41-7410	Equipment Maintenance & Repair	6,219	4,000	1,374	4,000	4,080
40-41-7412	Computer Equipment & Supplies	0	150	690	150	153
40-41-7413	Miscellaneous Small Tools	2,057	2,000	1,732	2,000	2,040
40-41-7414	Equipment Repair	940	0	814	0	0
40-41-7421	Cleaning Supplies	59	500	0	500	510
40-41-7424	Postage	0	150	0	150	153
40-41-7425	Office Supplies	964	1,000	782	1,000	1,020
40-41-7439	Equipment Rental/Leasing	1,360	2,460	790	2,460	2,509
40-41-7440	Facility Maintenance - Landscape	115,358	45,000	52,910	45,000	47,250
40-41-7441	Building Maintenance	1,266	6,500	9,088	6,500	6,630
40-41-7451	Insurance Liability & Property	(1,191)	5,000	8,000	5,000	5,100
40-41-7466	Permits & Fees	50	100	50	100	102
40-41-7469	Personal Protective Equipment	2,151	3,000	1,936	3,000	3,060
40-41-7481	Utilities/Electrical Cost	82,073	92,000	65,827	93,840	95,717
40-41-7482	Utilities/Water Cost	52,869	50,000	40,511	51,000	52,020
40-41-7483	Utilities/Waste Cost	6,926	5,000	2,755	5,000	5,100
40-41-7527	Miscellaneous Services & Suppl	362	500	481	500	510
40-41-7544	Reimbursement for County Admin	0	500	0	500	510
40-41-7545	Revenue Collection	5,515	5,500	5,357	5,700	5,814
40-41-7549	Public Works - Permits	0	500	0	500	500
40-41-7550	Property Taxes	911	2,000	911	2,000	2,040
40-41-7551	CCC DB Sign Replacement	244	2,000	307	2,000	2,040
40-41-8000	Salary & Wages	118,490	137,792	107,027	170,000	178,500
40-41-8001	Overtime	0	0	0	1,000	1,020
40-41-8002	Parttime Time & Seasonal Staff	0	93,137	0	107,882	110,040
40-41-8003	ER Taxes	0	23,093	0	0	0
40-41-8075	Reimbursement of Wages	0	13,779	0	0	0
40-41-8150	Temporary Employees	418	0	13,014	0	0
40-41-8180	Training Conferences Travel	354	1,000	1,385	1,500	1,530
40-41-8225	Memberships	1,057	1,000	1,119	1,020	1,040

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022- 2023	Budgeted FY 2023-2024
40-41-8255	Donation Expenditures	0	29,000	3,035	41,000	41,820
40-41-8256	Events	0	1,500	4,486	6,530	6,661
40-41-8286	Legal - General	1,697	3,500	280	3,500	3,570
40-41-8301	Annual Audit Services	1,000	1,000	0	1,000	1,020
40-41-8317	Advertising	12,762	5,250	5,117	5,355	5,462
40-41-8361	Telephone - general	2,386	3,560	2,322	3,560	3,631
40-41-8362	Telecom - networking	2,963	3,000	2,212	3,000	3,060
40-41-8363	Telephone - cellular	646	720	864	720	734
40-41-8406	General Repairs	0	2,000	500	2,040	2,081
40-41-8408	Special Equipment	0	0	0	0	0
40-41-8409	Info System - Maintenance	0	2,000	0	2,000	2,040
40-41-8410	Equipment Maintenance	140	800	0	800	816
40-41-8411	Software Hosting	4,573	5,000	3,717	5,000	5,100
40-41-8412	Computer Equipment & Supplies	0	500	97	500	510
40-41-8413	Miscellaneous Small Tools	0	500	490	500	510
40-41-8415	Computer Software	904	1,000	413	500	510
40-41-8424	Postage	2,136	250	0	250	255
40-41-8425	Office Supplies	3,688	4,000	2,214	4,080	4,162
40-41-8440	Facility Maintenance - Landscape	5,660	12,000	24,936	15,000	15,300
40-41-8441	Building Maintenance	5,958	8,000	11,783	15,000	15,300
40-41-8442	Pool Maintenance	816	3,000	5,764	3,060	3,121
40-41-8451	Insurance Liability & Property	3,000	6,000	0	6,000	6,120
40-41-8466	Permits & Fees	4,387	2,000	1,192	2,000	2,040
40-41-8469	Personal Protective Equipment	0	600	1,056	1,000	1,020
40-41-8470	Safety Equipment & Supplies	138	1,000	1,737	1,020	1,040
40-41-8481	Utilities/Electrical Cost	4,799	28,000	11,585	26,000	26,520
40-41-8482	Utilities/Water Cost	11,631	14,000	7,694	14,000	14,280
40-41-8483	Utilities/Waste Cost	3,849	6,000	5,155	6,000	6,120
40-41-8495	Chemicals	0	10,000	2,890	10,000	10,200
40-41-8526	Miscellaneous Bank Charges	1,569	3,500	1,718	3,500	3,570
40-41-8527	Miscellaneous Services & Suppl	374	500	2,051	510	520
40-41-8543	Program Fees	2,897	22,500	11,909	30,000	30,600
40-41-8550	Property Taxes	470	500	470	500	510
	Total	\$672,308	\$859,309	\$572,283	\$926,077	\$956,138

Capital Improvements

Account Code	Capital Improvements	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual YTD FY 2021-2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
	Landscaping/Streetscapes			-	510,000	-
	Parks	269,897	151,000	354,480		50,000
	Building/Equipment					
	Total	\$269,897	\$151,000	\$354,480	\$510,000	\$50,000

Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and manages the Community Center park grounds. In fiscal year 22/23 plans are underway to complete:

- Clipper Drive enhancements
- Willow Lake Island Enhancements
- Complete Cornell Park upgrades funded by Prop 68 'Per Capita' Grant

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

Budgeted Fund Summary

Zone 8 Fund Summary	Year End Fund Balance FY 20/21	Budgeted Revenues FY 21/22	Budgeted Expenses FY 21/22	Budgeted Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23	Estimated Revenues FY 23/24	Estimate Expenses FY 23/24	Estimate Fund Balance FY 23/24
Beginning Fund Balance(Carryover)		2,243,772			2,111,283			1,552,863		
O&M Funds	-	819,355	800,844	18,511	877,657	926,077	(29,909)	895,090	956,138	(90,957)
Hofmann Funds	1,372,422			1,372,422		370,000	1,002,422			1,002,422
Capital Improvement Funds	331,350	(35,000)	151,000	145,350	(35,000)	140,000	(29,650)	(35,000)	50,000	(114,650)
Revolving Funds	140,000	35,000	-	175,000	35,000		210,000	35,000	-	245,000
Reserve Funds	400,000	-	-	400,000	-	-	400,000	-	-	400,000
YE Fund Balance	2,243,772	3,063,127	951,844	2,111,283	2,988,940	1,436,077	1,552,863	2,447,953	1,006,138	1,441,815

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

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

Hofmann Funds represent the balance of the fund remaining from the Hofmann Land Development Company.

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

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

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

Lighting & Landscaping Zone #8 Appropriations

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

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

<https://dof.ca.gov/wp-content/uploads/Forecasting/Demographics/Documents/PriceandPopulation2022.pdf>

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

	Historical Limit (With Permitted Increases)	Per Capita Personal Income Change	Per Capita Ratio*	Population Change	Population Ratio*	Fiscal Year Factor
Year 04/05	\$ 352,279.00					
Year 05/06	\$ 379,708.29	5.26	1.0526	2.4	1.024	1.0778624
Year 06/07	\$ 402,876.48	3.96	1.0396	2.06	1.0206	1.06101576
Year 07/08	\$ 431,200.71	4.42	1.0442	2.5	1.025	1.070305
Year 08/09	\$ 461,481.34	4.29	1.0429	2.62	1.0262	1.07022398
Year 09/10	\$ 469,171.69	0.62	1.0062	1.04	1.0104	1.01666448
Year 10/11	\$ 458,900.84	-2.54	0.9746	0.36	1.0036	0.97810856
Year 11/12	\$ 474,747.11	2.51	1.0251	0.92	1.0092	1.03453092
Year 12/13	\$ 497,620.79	3.77	1.0377	1.01	1.0101	1.04818077
Year 13/14	\$ 525,557.54	5.12	1.0512	0.47	1.0047	1.05614064
Year 14/15	\$ 530,903.12	-0.23	0.9977	1.25	1.0125	1.01017125
Year 15/16	\$ 556,915.93	3.82	1.0382	1.04	1.0104	1.04899728
Year 16/17	\$ 592,397.12	5.37	1.0537	0.95	1.0095	1.06371015
Year 17/18	\$ 619,784.89	3.69	1.0369	0.9	1.009	1.0462321
Year 18/19	\$ 644,137.32	3.67	1.0367	0.25	1.0025	1.03929175
Year 19/20	\$ 672,615.76	3.85	1.0385	0.55	1.0055	1.04421175
Year 20/21	\$ 698,122.95	3.73	1.0373	0.06	1.0006	1.03792238
Year 21/22	\$ 740,708.83	5.73	1.0573	0.35	1.0035	1.06100055
Year 22/23	\$ 792,250.87	7.55	1.0755	-0.55	0.9945	1.06958475

* Based on factors provided in the annual
Price and Population Information letter from
the California Department of Finance.
Dated May 2022

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

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

Revenue

Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
41-31-5120	Assessment Income	145,113	150,634	148,408	153,647	156,720
41-31-5226	CCC Vehicle Reimbursement	18,598	13,000	(3,099)	13,000	13,000
	Total Revenue	\$163,711	\$163,634	\$145,309	\$166,647	\$169,720

Expenditures

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
41-41-7000	Salary & Wages	21,192	50,000	24,313	46,799	49,139
41-41-7001	Overtime	0	0	0	500	500
41-41-7105	Reimbursement of Insurance	18,029	4,678	0	0	0
41-41-7150	Temporary Employees	3,230	0	811	0	0
41-41-7180	Training Conferences Travel	12	1,000	0	1,000	1,000
41-41-7210	Dues & Subscriptions	0	50	0	50	50
41-41-7225	Memberships	0	400	0	400	400
41-41-7271	Consulting Services	0	2,000	0	2,000	2,500
41-41-7286	Legal - General	0	1,000	753	1,000	1,000
41-41-7301	Annual Audit Services	2,000	2,000	0	2,000	2,000
41-41-7317	Advertising	418	100	0	100	100
41-41-7361	Telephone - general	258	500	191	500	500
41-41-7362	Telecom - networking	0	700	0	700	700
41-41-7363	Telephone - cellular	1,484	1,200	1,166	1,200	1,200
41-41-7376	Road/Construction Materials	0	200	0	200	200
41-41-7392	Vehicle & Equipment - Fuel	3,865	5,000	5,347	6,000	6,600
41-41-7393	Vehicle & Equipment Sup & Rep	1,510	2,000	5,733	2,000	2,000
41-41-7406	General Repairs	0	100	0	100	100
41-41-7409	Info System - Maintenance	0	1,000	0	1,000	1,000
41-41-7410	Equipment Maintenance & Repair	2,259	1,500	878	1,500	1,500

Account Code	Expenditures	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022 thru 4/30/2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
41-41-7412	Computer Equipment & Supplies	0	750	0	750	750
41-41-7413	Miscellaneous Small Tools	2,002	2,500	2,458	2,500	2,500
41-41-7414	Equipment Repair	1,179	1,250	0	1,250	1,250
41-41-7421	Cleaning Supplies	75	500	0	500	500
41-41-7422	Minor Equipment/Furniture	0	500	0	500	500
41-41-7424	Postage	0	50	0	50	50
41-41-7425	Office Supplies	344	500	125	500	500
41-41-7438	Building Rent	6,500	0	0	0	0
41-41-7439	Equipment Rental/Leasing	626	1,000	198	1,000	1,000
41-41-7440	Facility Maintenance - Landscaping	24,791	21,000	16,239	21,000	22,050
41-41-7441	Building Maintenance	0	1,000	0	1,000	1,000
41-41-7451	Insurance Liability & Property	129	3,000	6,000	3,000	3,100
41-41-7466	Permits & Fees	3,297	500	0	500	500
41-41-7469	Personal Protective Equipment	1,970	3,000	2,061	3,000	3,000
41-41-7481	Utilities/Electrical Cost	1,077	1,350	1,090	1,600	1,680
41-41-7482	Utilities/Water Cost	19,710	25,500	15,726	25,500	26,000
41-41-7483	Utilities/Waste Cost	0	3,000	0	3,000	3,000
41-41-7527	Miscellaneous Services & Suppl	201	1,000	174	1,000	1,000
41-41-7536	Operating Transfer Out	3,885	0	0	0	0
41-41-7537	Operating Transfer In	(12,017)	0	0	0	0
41-41-7545	Revenue Collection	423	600	423	600	600
	Total	\$109,667	\$145,106	\$83,637	\$134,299	\$139,469

Capital Improvements

Account Code	Capital Improvements	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual YTD FY 2021-2022	Budgeted FY 2022-2023	Budgeted FY 2023-2024
	Landscaping/Streetscapes	0	0	0	25,000	50,000
	Parks	162,931	25,000	0	0	0
	Building/Equipment	0	0	0	0	0
	Total	\$162,931	\$25,000	\$0	\$25,000	\$50,000

Lighting and Landscaping Zone 9 is the Ravenswood area of Discovery Bay. The capital improvement plan for FY22/23 consists of a streetscape enhancement on Wilde Drive.

Budgeted Fund Summary

Zone 9 Fund Summary	Year End Fund Balance FY 20/21	Budgeted Revenues FY 21/22	Budgeted Expenses FY 21/22	Budgeted Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23	Estimated Revenues FY 23/24	Estimate Expenses FY 23/24	Estimate Fund Balance FY 23/24
Beginning Fund Balance(Carryover)		242,360			260,888			268,236		
O&M Funds	40,939	145,106	145,106	40,939	134,299	134,299	40,939	139,469	139,469	40,939
Capital Improvement Funds	61,421	(1,472)		59,949	12,348	25,000	47,297	10,251	50,000	7,548
Revolving Funds	65,000	20,000	-	85,000	20,000		105,000	20,000	-	125,000
Reserve Funds	75,000	-	-	75,000	-	-	75,000	-	-	75,000
YE Fund Balance	242,360	405,994	145,106	260,888	427,535	159,299	268,236	437,956	189,469	248,487

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

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

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

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

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

Lighting & Landscaping Zone #9 Engineer's Report

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

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

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

Capital Projects

The Capital Improvement Projects for Fiscal Year 2022/2023 are valued at \$14.6 million. The budgeted projects include funding necessary to properly service, maintain and support the essential functions of District operations; continued rehabilitation of the wastewater lift stations as well as Water and Wastewater pipeline maintenance and replacements, Lighting & Landscaping Projects, and equipment purchases.

Wastewater Capital Improvements and Structures & Replacements

For FY 2022/2023 the Wastewater CIP and Structures & Replacements include the state-mandated Denitrification Project, design was completed FY20/21, currently the FY22/23 CIP for this project is estimated at \$5.9M, the total project cost is budgeted at \$20M. The new Vac Truck was ordered and is set to be delivered in FY 22/23 and the Outfall Diffuser design is near completion with the bidding process to begin in the near future. CIP items such as lift station improvements and solar dryer panel replacements and a Recycle Water Master Plan are budgeted as well.

Water Capital Improvements and Structures & Replacements

For FY 2022/2023 the Water CIP is \$5.3M, the budget includes Structures & Replacements such as the continued design of Well 8 for \$1.2M, Mainline Pipe Replacement Program for \$2.3M and the repair of the Marina Underwater Crossing of \$.5M. Ongoing CIP projects to complete upgrades & maintenance of the existing Water Supply Facilities, Water Distribution System Upgrades and Replacements, as well as Infrastructure Replacements as required.

Building and Improvements Capital

In fiscal year 2022/2023, the District plans to improve upon its physical security systems at our Water & Wastewater plant facilities along with an upgrade to its Cyber Security and Information Technology platforms. The District formed an ad hoc committee to begin the process of relocating its offices away from Treatment Plant on Willow Lake Road. The committee is actively meeting and will report back to the Board of Directors.

Revolving funds for Infrastructure Replacements and Maintenance

In fiscal year 2022/2023, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water.

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

In FY 2022/2022 the TODB CSD is using the Prop 68 "Per Capita" Grant to upgrade facilities at Cornell Park. Planning has begun on \$470,000 worth of Clipper Drive enhancements; this project will be funded by \$100,000 from Zone 8 capital reserves and \$370,000 from the Hofmann Funds. Zone #9 budget includes a streetscape refresh of Wilde Drive in FY 2022/2023.

Capital Project Listing

Project #	Project Name	FY 22/23 Year (1)	FY 23/24 Year (2)	FY 24/25 Year (3)	FY 25/26 Year (4)	FY 26/27 Year (5)
Water						
	CIP for Water Supply Capacity (Source, Treatment and Storage)					
6001	Well 8 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction for 1,800 gpm well (STAND ALONE WELL PROJECT) Entire Project, including engineering, studies, monitoring well	1,200,000	2,400,000	1,000,000		
	Well 9 - Site Acquisition, CEQA, Exploratory, Production Well, Pipeline, Design & Construction					3,275,000
	Upgrades and Maintenance for Existing Water Supply Facilities					
6003	Well Rehabilitations every 3-4 years			1,040,000		
6005	Well 2 Electrical Panel Upgrade	175,000				
6007	Filter Repair (Newport & Willow)	660,000	773,000			
6008	Stabilization Soils		540,000			
6009	Well 4A Upgrade	30,000				
6017	Upgrade Hypo Tanks	83,000				
6021	Marina Underwater Crossing	500,000				
6023	Abandon and Destroy Well 5A and Site Decommissioning			80,000		
6025	Well 6 Rehabilitation		300,000			
6026	Chloramine Disinfection Conversion		900,000			
	Water - Replacements					
6010	Mainline CIP Program Long-Term (budget to replace/upgrade 46 Miles total for DB)	2,250,000	1,500,000	2,000,000	1,000,000	1,000,000
6011	Cathodic Protection	250,000				
	Master Plans					
6020	America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans	50,000				

Capital Project Listing (Continued)

Project #	Project Name	FY 22/23 Year (1)	FY 23/24 Year (2)	FY 24/25 Year (3)	FY 25/26 Year (4)	FY 26/27 Year (5)
Wastewater						
7001	Annual Wastewater Lift Station Improvements	550,000	500,000			
7018	Denitrification Project	5,924,300	2,500,000		-	-
7019	Mainline Piping Replacement - 235 ft of pipe replacement Lakeview Business Plaza from Cherry Hills		250,000			
7006	RAS & WAS Pumping System		157,000			
7014	Emergency Storage Drain-Pump Sta. W	75,000				
7015	Solids Handling Improvements			180,000		
7016	WAS Pumps and Check Valves Replacement			107,000		
7017	Collection System Pump Stations		180,000			
7023	O&M Manual Update		100,000			
7021	Recycle Water Master Plan	100,000				
7022	Lagoon Vac Truck Pump Station	92,000				
7024	Vac Truck (Ordered 2022)	600,000				
7025	Solar Dryer Panel Replacement Program		230,000			260,000
7026	Mole Replacement Program	80,000		80,000		88,000
7012	Outfall Diffuser Repair	649,000				
Combined W-WW Projects						
	Relocate District Office					
8002	Relocate District Office Building	750,000	1,250,000	1,000,000		
8003	Vehicle & Equipment Purchases - Truck	60,000				
8004	District Security Phase 3		428,000			428,000
	Cyber Security/Information Technology - system and hardware upgrades		250,000			
Zone 8						
	Landscaping					
4001	Medians landscape replacement-Willow Lake Road	40,000				
	Tennis Courts & Pickleball Resurfacing – Cornell		50,000			
	Clipper Drive Enhancements	470,000				
Zone 9						
5002	Landscaping					
	Wilde enhancements	25,000				
	Poe Drive enhancement		50,000			
	Total Capital Budget	14,613,300	12,358,000	5,487,000	1,000,000	5,051,000

Public Financing Authority

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

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

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

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

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

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

Debt Service

The 2012 Municipal bonds were issued for \$14,100,000. The projects under this bond are listed below:
(all monies have been expended)

2012 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Planning & Construction of Well #7	2012	\$1,500,000
Wastewater Project Improvements		\$250,000
UV Bank 4 Installation	2012	\$500,000
Lift Station F Rehabilitation	2012	\$1,050,000
Influent Pump station	2012	\$400,000
Re-Activate Pump Station W	2012	\$250,000
Emergency Storage Facilities	2012	\$6,050,000
Splitter Box, Ox Ditch, Clarifier, RAS Pumps at Plant 2, Standby Aerators	2012	\$3,800,000
New Solar Dryer and Belt Presses	2012	\$300,000
Contingency	2012	
Total		*\$14,100,000

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. (all monies have been expended)

2017 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Water Meter Completion Project	2017	\$1,500,000
Wastewater Project Improvements		
Filtration Project	2017	\$7,400,000
Total		*\$8,900,000

Debt Service

In 2022 the District issued its third Municipal bond for \$16,860,000. The projects under this bond are listed below: ** investors paid a premium for these bonds, variance between \$16,860 and \$18.0M.*

2022 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Well 8	2022	\$5,000,000
Wastewater Project Improvements		
Denitrification Project	2022	\$13,000,000
Total		*\$18,000,000

Debt Service Payments

Debt Service Payments	Bond	Date	Amount Paid
Deutsche Bank	2012	Fiscal Year 2013	\$393,451
US Bank	2012	Fiscal Years 2014 to 2021	\$6,595,011
US Bank	2012	Fiscal Year 2022	\$824,649
		Total 2012 Bond	\$7,813,111
US Bank	2017	Fiscal Years 2018 to 2021	\$1,578,675
US Bank	2017	Fiscal Year 2022	\$ 523,867
		Total 2017 Bond	\$2,102,542
		Grand Total	\$9,915,653

Future Debit Service Payments	Bond	Date	Annual Amount
US Bank	2012	Fiscal Year 2022-2023	\$825,563
US Bank	2017	Fiscal Year 2022-2023	\$523,869
US Bank	2022 (Est)	Fiscal Year 2022-2023	\$1,048,000
Total			\$2,397,432

Bond Balance 6/30/2022 (Estimated)

Financial Institution	Bond	Total Balance (Est)
US Bank	2012	\$ 11,330,000
US Bank	2017	\$ 8,050,000
US Bank	2022	\$ 16,860,000
Total		\$ 36,240,000

District Awards

The Town has earned the following awards and recognition:

- District of Distinction
- District Transparency Certificate of Excellence
- Special District Governance Platinum-Level through *Special District Leadership Foundation (SDLF)*.
- 2020 SDRMA Safety Award Recipient

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

Supplemental Information

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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