



# Brooktrails Township

Community Services District  
24860 Birch Street  
Willits, CA 95490

707-459-2494

[btcsd@btcsd.org](mailto:btcsd@btcsd.org)

This is the Financial Plan of Services and Budget for Fiscal Year 2020-21. It will provide the Board of Directors with general information to allocate the resources of the District for delivering programs and services and be a tool for staff by supporting the mission of its departments.



In order to help the Board of Directors and staff make informed choices about how to provide services and outlay capital, this Financial Plan for Services will:

- Focus budget choices on results and outcomes;
- Incorporate a sustainable perspective;
- Link to departmental missions;
- Transparently communicate with customers and stakeholders; and,
- Motivate policymakers and employees.

## **Township Services**

- Water collection, storage, treatment and distribution
- Wastewater collection, treatment and disposal
- Fire prevention and suppression
- Emergency medical and rescue – initial response
- Solid waste collection and disposal
- Parks and recreation facilities, including a golf course
- Community planning and development design review



## **Personnel Groups by Department Units and Contracted Operations**

- Utility Department (5.0 Full Time Employees [FTE])
- Fire Department (2.3 FTE, ≤18 volunteers)
- Administration Department (4 FTE, 5 elected board members, general counsel, and a contract architect)
- Golf Course Contractor
- Solid Waste Franchisee

## **Board of Directors**

**President Rick Williams, Vice President Tina Tyler-O'Shea  
Director Ed Horrick, Director Ralph Santos, Director Tony Orth**



### **Department Budgets and Line Items**

Each department budget tracks revenues, including rates and fees, assessments and other income. Expenses are monitored in line items totaled as personnel, supplies and services, debt obligations and capital outlay and reserve. Line items may fluctuate throughout the year, while bottom lines by department are retained based upon the restricted or unrestricted nature of revenues. Departmental bottom lines will not be altered except by a Board budget amendment.

Line items are expensed by department:

- Utility Department
  - Water Collection, Storage, Treatment & Distribution
  - Sewage Collection & Disposal
- Fire Department
  - Fire Prevention & Suppression and Emergency Medical First Response
- Administration Department
  - Parks and Recreation Facilities & Services
  - General Government Services in Administration, Finance, & Planning

### **Notable Impacts Accounted for in Fiscal Year 2020-21 Budget**

▪2019-20 Precipitation and Water Quality Impacts –  
Rainfall totals and surface runoff accounted for a good water supply year in Fiscal Year 2019-20. Lake levels were sufficient for customer demands and Customer usage remained steady. Staff efforts to notify customers of usage above the permitted 9,000 gallons per connection monthly helped to yield a sustainable demand throughout the fiscal year. Continued limits on per connection usage are needed in FY 2020-21 as uncertain precipitation forecasts indicate a possible return of drought conditions statewide. Water quality remains good after an early algae bloom in spring 2020 required increased treatment, chemicals and monitoring by utilities staff. Increased treatment will continue to ensure a proactive approach to taste and odor impacts. This budget reflects an expectation of continued water supply availability treated to a high quality.



▪Public Safety Power Shut-off (PSPS) Impacts –  
2019 PSPS events increased costs to both the utilities and fire departments. Pump motors were lost at wastewater collection pumping stations, incurring unexpected replacement costs totaling thousands of dollars. Staff overtime and work to keep water and wastewater flowing during the power outage amounted to a significant effort in time

and expense. This budget has included line items to offset potential impacts from PSPS in this fiscal year. The PSPS also led to significant vegetation management by PG&E with a deployment of contractor teams for tree and brush clearance throughout the Township. The availability of free wood for Township residents represented a substantial economic boon for households with wood burning heating sources, as well as notably improved abatement of roadsides, parcels and electrical utility easements.

▪COVID-19 (Coronavirus) Impacts –

Due to the public health order issued by Mendocino County in the aftermath of the coronavirus outbreak, staff made major changes to customer processes. At no time was the water supply at risk from the virus, due to compliant treatment practices and knowledgeable staff attention. In order to ensure the health and safety of our customers, staff discontinued water shutoffs and late fees weeks before the Governor ordered it. From limiting staff time and exposure to improving remote payment alternatives, customers were able to pay bills safely and conveniently, and staff was able to motivate continued account payments throughout the shelter-in-place order. Office hours and access in both the main office and fire department were limited, at times alternating to meet increased phone contact for customer business. Utilities staff remained vigilant in their use of personal protective equipment and vehicle usage, as well as socially distancing themselves during operations as feasible. With estimates that there may be a resurgence of the coronavirus in Fall 2020, staff will continue with best management practices that ensure their safety, and the safety of our water supply.

▪Capital Reserves –

Department reserves are being tracked separately but in coordination with bank balances and the zero-based budgeting balancing format. Reserves dedicated in FY2019-20 were not spent and remain as follows by department:

Water Department Reserves are \$50,000; Sewer Department Reserves are \$50,000; and, Fire Department Reserves are \$20,000.

▪Budget Transparency –

In order to create a document that clearly demonstrates a usable, understandable and ubiquitous approach to fiscal health, this budget has been significantly revised from previous years' examples. The design has been formatted to be more straight forward and easily cross-referenced.

Questions on this budget should be directed to the General Manager at 707-459-2494 or [btcsd@btcsd.org](mailto:btcsd@btcsd.org).



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# Utilities Department

The primary mission of the Utilities Department is to produce and distribute high quality drinking water and to collect wastewater from Brooktrails for treatment at the lowest possible cost, ensuring protection of the natural and built environment.



## Water Department

The Township stores approximately 400 acre-feet of surface water in two reservoirs, fed by Willits Creek and an unnamed tributary. Lake Emily fills Lake Ada Rose before water is pumped to the Water Treatment Plant, which can treat up to 1.2 million gallons per day. The distribution system includes the water treatment plant, over 60 miles of water main lines, 18 pump stations, and 24 water tanks storing up to 1.7 million gallons of drinking water. Daily demand averages 240,000 gallons of drinking water to 1,554 metered connections.

This budget funds capital priorities to the water system. The design and daily operation of the treatment and distribution system meets or exceeds federal and state enforced Safe Drinking Water Standards and meets the hydraulic demands of our diverse terrain during peak demand times. Providing water for fire protection generates additional demands on the system. The Water Department is funded through volumetric water rates (usage), a water reliability assessment, fees and water base rate charges.

Utilities Department employees are responsible for water, sewer and parks and recreation division duties. Working as a team, all Department employees have achieved Drinking Water Distribution certification at a Level III. With the resignation of an employee in spring 2020, the department will hire for up to two positions in 2020 to bring staffing levels in the department closer to the staffing level held in 2010.

### **Water Department Capital Priorities**

#### **Ongoing**

- Replace water treatment filters
- Replace water lines and valves in streets
- Rebuild pump houses
- Reline, reroof replace redwood tanks
- Install radio read meters
- Replaced water treatment plant filter bed and piping
- Installed propane generators and transfer switches for traditional generators at pump stations
- Graded access road at quarry site
- Graded and completed geotechnical work at Tank 3 site for replacement tank
- Increased treatment for taste and odor issues

#### **Completed in FY 2019-20**

- Successfully maintained water service during multiple public safety power shutoffs

**Water Department Capital  
Priorities (continued)**

- Replaced some end line blow offs
- Installed radio read meters
- Replaced some water valves in streets

- Acquire lot adjacent to quarry site

**Continuing in FY 2020-21**

- GIS mapping of water system
- Replace Tank 3
- Replace Tank 2

**Others**

- Recapture energy lost at pumping sites
- Replace Tank 14
- *Negotiate agreement for groundwater intertie in the Valley; acquire parcel and/or water rights in valley; design intertie; construct intertie*

**Sewer Department**

The Township operates and maintains three sewer lift stations and 65 miles of sewer main lines in its wastewater collection system. Wastewater is collected through a trunk line to the Wastewater Treatment Plant in and operated by the City of Willits. Staff completed a smoke test of the wastewater collection system to locate and remove sources of unauthorized inflow in past years. Ongoing inspection and system jetting for infiltration from cracked pipes and displacement continues throughout the year to reduce overall flows collected. Sewer lateral inspections are conducted when property transfers ownership and appropriately as rental tenants change.

UTILITY PERSONNEL ALLOCATION	
<b>WATER ENTERPRISE FUND</b>	
SUPT OF UTILITIES	0.45
UTILITY OPERATOR III	0.45
UTILITY OPERATOR IIA	0.35
UTILITY OPERATOR III	0.45
UTILITY OPERATOR III	0.35
MAINTENANCE WORKER	0.00
<b>TOTALS</b>	<b>2.05</b>
<b>SEWER ENTERPRISE FUND</b>	
SUPT OF UTILITIES	0.45
UTILITY OPERATOR III	0.45
UTILITY OPERATOR IIA	0.55
UTILITY OPERATOR III	0.45
UTILITY OPERATOR III	0.45
MAINTENANCE WORKER	0.00
<b>TOTALS</b>	<b>2.35</b>
<b>PARKS &amp; RECREATION FUND</b>	
SUPT OF UTILITIES	0.10
UTILITY OPERATOR III	0.10
UTILITY OPERATOR IIA	0.10
UTILITY OPERATOR III	0.10
UTILITY OPERATOR III	0.20
MAINTENANCE WORKER	0.00
<b>TOTAL</b>	<b>0.60</b>
<b>AGGREGATE TOTAL</b>	<b>5.00</b>

This budget funds capital priorities to the wastewater collection system. After impacts from the PSPS to pump motors and personnel expenses, the personnel and capital expense lines were increased. The conclusion of a five-year settlement term with the City of Willits led to an increased monthly payment amount for sewer service. The City Council voted in April 2020 to refinance the wastewater treatment plant bonds, resulting in reduced debt service costs to both the City and Township. The design and daily operation of the wastewater collection system meets or exceeds wastewater standards as enforced by the state and federal authorities. The Sewer Department is funded through sewer base rate charges, fees and a sewer standby assessment.

Utilities Department employees are dedicated to their duties and the Township customers. All Department employees have wastewater collection certification as required by law. Staff continues to provide support to City of Willits staff, helping maintain the condition of the wastewater collection system and main lines. With the resignation of an employee in spring 2020, the department will hire for up to two positions to bring staffing levels closer to those held in 2010.

**Sewer Department Capital  
Priorities**

**Ongoing**

- Maintain Vac-Truck and Equipment for Sewer Lateral Inspections and Jetting
- Reduce/Eliminate Sewer Spills and System Leaks
- Keep Grinder Pumps Free of Debris for Optimum Flow Collection
- Maintain outflow meter to City of Willits

- Rebuilt and Replaced Lift Station Motors and Pumps after PSPS impacts
- Repaired Main Line Root Intrusions

**Continuing in FY 2020-21**

- Mallard Lift Station Bypass Repairs
- GIS Mapping of Sewer Collection Infrastructure

**Completed in FY 2019-20**

- Successfully maintained wastewater service during multiple public safety power shutoffs
- Coordinated pipe patches with the City of Willits
- +30 Sewer Lateral Inspections
- Repaired Landslide on Sewer Easement

**Others**

- Acquire Lot and Engineer Primrose Lift Station
- Relocate Primrose Lift Station
- *Replace Deteriorated Main Lines*
- *Rebuild Camera Truck Engine or Replace Vehicle*
- *Replace 14" Sewer Main to Willits*

**Utilities Department Rates as Adopted in  
Resolution 2019-07 (no increase in 2020-21)**

Calculation of Water Base Rate FY 2020-21	Total	Per Month	Calculation of Sewer Base Rate FY 2020-21	Total	Per Month
Total Budgeted Costs to Recover	\$ 1,574,749	\$ 131,229	Total Budgeted Costs to Recover	\$1,500,503	\$ 125,042
Applied Water Availability Revenue	\$ 120,000	\$ 10,000	Applied Sewer Availability Revenue	\$ 190,000	\$ 15,833
Applied Water Usage (Current Rate)	\$ 340,145	\$ 28,345	Applied Other Revenue	\$ 80,000	\$ 6,667
Applied Other Revenue	\$ 60,000	\$ 5,000	Base Rate Needed	\$1,230,503	
Base Rate Needed	\$ 1,054,603		Base Rate Total	\$1,283,400	\$ 106,950
Base Rate Total	\$ 1,006,992	\$ 83,916	Base Rate Total Per Month	\$ 106,950	
Base Rate Total Per Month	\$ 83,916		Base Rate Total Per Connection	\$ 75.00	
Base Rate Total Per Connection	\$ 708		Base Rate Per Month Per Connection	\$ 75.00	
Base Rate Per Month Per Connection	\$ 59		Current Base Rate (\$75.00 Base Rate Adopted Reso 2019-07)	\$ 75.00	
Current Base Rate (\$60.00 Base Rate Adopted Reso 2019-07)	\$ 60		Calculated Monthly Base Rate Increase	n/a	
Calculated Monthly Base Rate Increase	n/a				

The water and sewer base rates and volumetric water rate were adopted prior to Fiscal Year 2019-20 and anticipated to cover expenses for at least two fiscal years. This fiscal year is the second of two at the current rates; and, rate calculations were made using FY 2020-21 expenses and shown to be sufficient for the second year in a row. The tables above illustrate how the base rate is calculated after water usage and assessments are factored into the revenue demands.

The following pages contain the full line-item department budgets by unit.

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WATER DEPARTMENT - (220)		2019-2020	2020-2021
		Adopted Budget	Proposed Budget
G/L Acct #	Description		
<b>REVENUES</b>			
42510	Water Base Rate	\$ 1,062,252.00	\$ 1,062,936.00
42520	Water Usage Charges	\$ 331,210.00	\$ 359,042.00
42540	Other Water Charges		
42560	Availability Charges	\$ 120,000.00	\$ 120,000.00
	General Fund Revenue Allocation		\$ 65,000.00
42720	Retirement Insurance Premiums	\$ 3,000.00	\$ 3,000.00
42740	Penalty Fees	\$ 60,000.00	\$ 60,000.00
42990	Other		
	<b>TOTAL WATER REVENUE</b>	<b>\$ 1,576,462.00</b>	<b>\$ 1,669,978.00</b>
<b>EXPENSES</b>			
<b>ADMIN TRANSFER</b>			\$ 70,824.60
	<b>TOTAL TRANSFER</b>		<b>\$ 70,824.60</b>
0394	Grant Funds		
	<i>Salaries, Wages, &amp; Benefits</i>		
1200	Salaries/Wages	\$ 154,065.00	\$ 162,570.00
1290	Overtime		
1400	Retirement	\$ 84,133.00	\$ 56,615.00
1401	ICMA 457 Emplr Contrib		\$ 1,000.00
1600	FICA (SS)		\$ 10,079.00
1601	Medicare	\$ 1,566.00	\$ 2,357.00
1700	Unemployment	\$ 550.00	\$ 560.00
1702	Staywell	\$ 1,250.00	\$ 1,250.00
	<b>TOTAL SALARIES, WAGES &amp; BENEFITS</b>	<b>\$ 241,564.00</b>	<b>\$ 234,431.00</b>
	<i>Supplies &amp; Services</i>		
1800	Uniforms	\$ 1,500.00	\$ 1,500.00
1900	Training/Education	\$ 5,000.00	\$ 3,500.00
2100	<b>Supplies</b>	<b>\$ 130,000.00</b>	<b>\$ 140,000.00</b>
	<i>Operating Supplies</i>		\$ -
	<i>Replacement Parts</i>		\$ -
	<i>Chlorine</i>		\$ -
	<i>Potassium Permanganate</i>		\$ -
	<i>Soda Ash</i>		\$ -
	<i>Asphalt/Concrete/Rock</i>		\$ -
	<i>Polymer/Hydrofloc</i>		\$ -
	<i>Copper Sulfate</i>		\$ -
	<i>Miscellaneous Chemicals</i>		\$ -
	<i>Sales Tax Adjustment</i>		\$ -
	<i>Accrued invoices - to be reversed in July</i>		\$ -

2101	Postage	\$ 3,500.00	\$ 3,500.00
2102	Publication of Notices	\$ 500.00	\$ 500.00
2103	Bad Debt Allowance		\$ -
2105	Water Analysis	\$ 18,000.00	\$ 18,000.00
2200	Small Tools	\$ 5,000.00	\$ 5,000.00
2300	<b><i>Fleet Management (formerly Vehicles)</i></b>	<b>\$ 20,000.00</b>	<b>\$ 30,000.00</b>
	<i>Fuel</i>		\$ -
	<i>Repairs/Tires</i>		\$ -
2390	<i>Mileage Reimbursement</i>		\$ -
	<i>Accrued invoices - to be reversed in July</i>		\$ -
2380	Travel Expense		\$ -
2400	Building/Tank Maintenance	\$ 29,300.00	\$ 35,000.00
2401	Repairs to Equipment	\$ 5,000.00	\$ 15,000.00
2404	Equip Replacement		\$ 25,000.00
2501	PG&E/Propane	\$ 152,000.00	\$ 152,000.00
2600	Telephone/Communications	\$ 8,800.00	\$ 8,800.00
2700	Memberships/Meeting Exp	\$ 1,400.00	\$ 1,400.00
2703	Dues & Subscriptions	\$ 8,100.00	\$ 8,100.00
3000	Contract Services/Engineering/USGS	\$ 20,000.00	\$ 20,000.00
3005	Other Legal	\$ 2,000.00	\$ 2,000.00
3400	Insurance - Group	\$ 62,742.00	\$ 64,408.00
3401	Worker's Compensation	\$ 41,800.00	\$ 41,800.00
3600	State/County Charges	\$ 31,185.00	\$ 31,185.00
3900	Other Expenses	\$ 5,000.00	\$ 5,000.00
4000	Debt Service - Principal	\$ 162,000.00	\$ 162,000.00
4242	Debt Service - Interest		\$ -
4243	Debt Contingency-USDA	\$ 20,800.00	\$ 20,800.00
5200	<b><i>Capital Outlay</i></b>	<b>\$ 295,000.00</b>	<b>\$ 375,000.00</b>
	<i>Pump</i>		\$ -
	<i>Tank Liners</i>		\$ -
	<i>Water Meters</i>		\$ -
	<i>Tanks and Tank Sites</i>		\$ -
	<i>Capitalize Fixed Assets</i>		\$ -
5320	FEMA-Construction in Progress		\$ -
5990	Debt Issuance		\$ -
7100	Contingency/Uncertainty	\$ 6,567.00	\$ 50,000.00
7200	Capital Reserve	\$ 50,000.00	\$ 50,000.00
7300	Replacement Outlay		\$ -
	<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>\$ 1,085,194.00</b>	<b>\$ 1,269,493.00</b>
	<b>TOTAL WATER EXPENSES</b>	<b>\$ 1,326,758.00</b>	<b>\$ 1,574,748.60</b>

*A California General Law Local Government*

SEWER DEPARTMENT - (320)		2019-2020	2020-2021
		Adopted Budget	Proposed Budget
G/L Acct #	Description		
<b>REVENUES</b>			
43510	Sewer Base Rate	\$ 1,226,925.00	\$ 1,227,780.00
43540	Other Sewer Charges	\$ 70,000.00	\$ 70,000.00
43560	Sewer Availability Charges	\$ 190,000.00	\$ 190,000.00
43560-0200	Sewer Availability Charges - Prior Year		
	General Fund Revenue Allocation		\$ 65,000.00
43990	Other	\$ 4,500.00	\$ 4,500.00
	<b>TOTAL SEWER REVENUE</b>	<b>\$ 1,491,425.00</b>	<b>\$ 1,557,280.00</b>
<b>EXPENSES</b>			
<b>ADMIN TRANSFER</b>			
	<b>TOTAL TRANSFER</b>		<b>\$ 65,995.65</b>
0394	Grant Funds		
	<b>Salaries, Wages, &amp; Benefits</b>		
1200	Salaries/Wages	\$ 208,946.00	\$ 220,541.00
1290	Overtime		
1400	Retirement	\$ 110,509.00	\$ 74,804.00
1401	ICMA 457 Emplr Contrib		\$ 1,000.00
1600	FICA (SS)		\$ 13,674.00
1601	Medicare	\$ 2,200.00	\$ 3,198.00
1700	Unemployment	\$ 1,000.00	\$ 560.00
1702	Staywell	\$ 1,250.00	\$ 1,250.00
	<b>TOTAL SALARIES, WAGES &amp; BENEFITS</b>	<b>\$ 323,905.00</b>	<b>\$ 315,027.00</b>
1800	Uniforms	\$ 1,200.00	\$ 1,000.00
1900	Training/Education	\$ 1,200.00	\$ 1,200.00
2100	<b>Supplies</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
	Operating Supplies		\$ -
	Replacement Parts		\$ -
	Bouthillier - Non-contract/labor or support		\$ -
	Equipment Rental		\$ -
	Meals		\$ -
	Asphalt/Concrete/Rock		\$ -
	Fencing Materials		\$ -
	Degreaser		\$ -
	Fittings		\$ -
	Sales Tax Adjustment		\$ -
	Accrued Invoices		\$ -

2101	Postage	\$ 2,000.00	\$ 2,000.00
2102	Publication of Notices	\$ 500.00	\$ 500.00
2103	Bad Debt Allowance		\$ -
2200	Small Tools	\$ 1,500.00	\$ 1,500.00
2300	<b><i>Fleet Management (formerly Vehicles)</i></b>	<b><i>\$ 20,000.00</i></b>	<b><i>\$ 20,000.00</i></b>
	<i>Fuel</i>		\$ -
	<i>Repairs/Tires</i>		\$ -
2390	<i>Mileage Reimbursement</i>		\$ -
	<i>Accrued invoices - to be reversed in July</i>		\$ -
2380	Building Maintenance		\$ -
2400	Building Maintenance	\$ 1,500.00	\$ 1,500.00
2401	Repairs to Equipment	\$ 5,000.00	\$ 5,000.00
2404	Equipment Replacement		\$ 20,000.00
2501	PG&E/Propane	\$ 16,500.00	\$ 16,500.00
2600	Telephone/Communications	\$ 7,900.00	\$ 7,900.00
2700	Memberships/Meeting Expenses	\$ 600.00	\$ 600.00
2703	Dues/Subscriptions		\$ -
3000	Contract Services/Engineering	\$ 7,500.00	\$ 7,500.00
3005	Other Legal	\$ 1,000.00	\$ 1,000.00
3400	Insurance - Group	\$ 85,945.00	\$ 89,160.00
3401	Worker's Compensation	\$ 32,000.00	\$ 32,000.00
3600	State/County Charges	\$ 15,603.00	\$ 15,603.00
3700	City Contract Operations	\$ 264,000.00	\$ 336,000.00
3701	Reserve		\$ -
3702	Prior Year's City Contract Operations		\$ -
3900	Other Expenses	\$ 8,000.00	\$ 8,000.00
4000	Debt Service - Principal	\$ 30,500.00	\$ 30,500.00
4242	Debt Service - Interest		\$ -
4243	USDA Debt Contingency	\$ 25,000.00	\$ 25,000.00
4244	USDA Debt per 4th Amend-City	\$ 311,217.00	\$ 311,217.00
5300	<b><i>Capital Outlay</i></b>	<b><i>\$ 115,995.00</i></b>	<b><i>\$ 95,000.00</i></b>
	<i>Sewer Pump</i>		\$ -
	<i>Wastewater Evaluation</i>		\$ -
	<i>Sewer Meter</i>		\$ -
	<i>Manhole Installation</i>		\$ -
	<i>Capitalize Fixed Assets</i>		\$ -
5320	FEMA-Construction in Progress		\$ -
7100	Contingency/Uncertainty	\$ 5,800.00	\$ 5,800.00
7200	Capital Reserve	\$ 50,000.00	\$ 50,000.00
7300	Replacement Outlay		\$ -
	<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>\$ 1,045,460.00</b>	<b>\$ 1,119,480.00</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 1,369,365.00</b>	<b>\$ 1,500,502.65</b>

# Fire Department

The Fire Department provides fire suppression and first responder services by way of a fire prevention program over 7.3 square miles of forested and grass wildlands and at least 1,600 structures. This includes: fire suppression for structures and wildlands in and around the Township; emergency medical response to persons injured or suffering from traumatic illness; emergency rescue to traffic accidents in close spaces or on steep hillsides; and, working with the Mendocino County Office of Emergency Services (OES), CalFire and Little Lake Fire Protection District on incidents. The Department also supports the Brooktrails Community Emergency Response Team (CERT).

The Department is funded by a special Fire Assessment, Proposition 172 funds, strike team and equipment revenue from support to CalFire, and donations. Measures D & E, passed by voters in March 2020, will provide transient occupancy tax (TOT) revenue to fire districts in Mendocino County. The Township has representation on the Mendocino County Association of Fire Districts and has provided staff support to the Association since 2015.

The costs of personnel overtime and the former fire chief's retirement settlement have been incorporated into the salary expenditures. CalFire reimbursements for staff and equipment support are anticipated as potential revenue from support sharing of the woodchipper and water tender. Debt and personnel liabilities will be reduced during this fiscal year, yielding a more sustainable budget in FY2021-22. The following pages contain the full line-item department budget.

## Fire Department Priorities



### Ongoing

- Maintain A High Level of Service and Training
- Pursue Grant Funding for Specialized Programs and Equipment
- Preserve the Hazardous Vegetation Abatement Program Replace
- Fund Seasonal Staffing
- Maintain Community Relations and Grow the Volunteer Firefighter Roster

### Completed in FY 2019-20

- Created Revenue Through Staff and Water Tender Sharing
- Implemented Shared Services Agreement with Little Lake Fire Protection District
- Hired Seasonal Staffing

- Completed Vegetation Abatement through CalFire Grant Funding
- Developed Emergency Vehicle Access Route Agreement Along Willits Creek Sewer Easement

### Continuing in FY 2020-21

- GIS Mapping of Fire Infrastructure and Routes

### Others

- Amend Fire Tax to Reduce Impacts from Uncollected Vacant Parcel Assessments
- Pursue Additional Grant Funding for Greenbelt Fuels Management
- Amend Specific Plan to Support Home Hardening against Fire Threats

FIRE DEPARTMENT - (420)		2019-2020	2020-2021
		Adopted Budget	Proposed Budget
G/L Acct #	Description		
<b>REVENUES</b>			
44410	Fire Fund Special Levy	\$ 255,000.00	\$ 255,000.00
44410	Fire Fund Special Levy - anticipated	\$ 235,000.00	\$ 235,000.00
44520	Strike Team Revenue - Revenue for 3003	\$ 20,000.00	\$ 20,000.00
44530	Plan Review Fees		
	General Fund Revenue Allocation		\$ 16,000.00
	Measure D		\$ 29,000.00
44540	Prop 172	\$ 20,000.00	\$ 20,000.00
44550	Donations	\$ 2,000.00	\$ 1,000.00
44710	Investment Interest		
44930	Fuel Management Grant		\$ 15,000.00
44990	Other		
		<b>\$ 532,000.00</b>	<b>\$ 591,000.00</b>
<b>EXPENSES</b>			
<b>ADMIN</b>			
<b>TRANSFER</b>			\$ 24,144.75
	<b>TOTAL TRANSFER</b>		<b>\$ 24,144.75</b>
	<b>Salaries, Wages &amp; Benefits</b>		
1200	Salaries/Wages	\$ 183,604.00	\$ 190,354.00
1290	Overtime		
1400	Retirement	\$ 37,929.00	\$ 46,771.00
1401	ICMA 457 Emplr Contrib		\$ 200.00
1600	FICA (SS)		\$ 11,802.00
1601	Medicare	\$ 2,500.00	\$ 2,760.00
1701	Unemployment	\$ 1,000.00	\$ 336.00
1702	Staywell	\$ 1,000.00	\$ 1,000.00
	<b>TOTAL SALARIES, WAGES &amp; BENEFITS</b>	<b>\$ 226,033.00</b>	<b>\$ 253,223.00</b>
	<b>SUPPLIES &amp; SERVICES</b>		
1800	Uniforms	\$ 1,500.00	\$ 1,500.00
1801	Protective Clothing	\$ 500.00	\$ 500.00
1900	Training/Education	\$ 3,000.00	\$ 2,000.00
2100	<b>Supplies</b>	<b>\$ 18,000.00</b>	<b>\$ 18,000.00</b>
	<i>Fire Supression Equipment</i>		
	<i>Communication Equipment</i>		
	<i>Medical Equipment/Supplies</i>		
	<i>Office Supplies</i>		
	<i>Kitchen Supplies</i>		
	<i>Meals</i>		
	<i>Newsletters</i>		
	<i>Rescue Equipment</i>		
	<i>Station repairs/expenses</i>		
	<i>Awards</i>		
	<i>Accrued invoices - to be reversed in July</i>		

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2101	Postage	\$ 1,000.00	\$ 750.00
2102	Publication of Notices	\$ 300.00	\$ 300.00
2200	Small tools	\$ 500.00	\$ 500.00
2300	<b><i>Fleet Management (formerly Vehicles)</i></b> <i>Building Maintenance</i> <i>Repairs/tires</i>	<b><i>\$ 18,000.00</i></b>	<b><i>\$ 18,000.00</i></b>
2390	Mileage Reimbursement		
2400	Bldg Maintenance	\$ 1,000.00	\$ 1,000.00
2401	Repairs to Equipment	\$ 1,000.00	\$ 1,000.00
2404	Equipment Replacement		
2501	PG&E/Propane	\$ 5,775.00	\$ 5,775.00
2600	Telephone/Communications	\$ 5,000.00	\$ 3,000.00
2700	Memberships/Meeting Expenses	\$ 500.00	\$ 500.00
2703	Dues/Subscriptions		
3000	Contract Services		
3002	Fire Remunerations	\$ 10,000.00	\$ 10,000.00
3003	Strike Team Expenses - <i>Expense for 44520</i>		\$ 20,000.00
3004	Legal Counsel Fees		
3400	Insurance - Group	\$ 38,450.00	\$ 64,308.00
3401	Worker's Compensation	\$ 29,000.00	\$ 29,000.00
3509	Contract Operations (Abatement)	\$ 15,000.00	\$ 15,000.00
3600	State/County Charges	\$ 5,000.00	\$ 2,500.00
3900	Other Expenses	\$ 500.00	
4000	Debt Service - Principal		
4242	Debt Service - Interest	\$ 112,655.00	\$ 70,386.00
4300	Photocopy - Laser printer		\$ 560.00
5400	Capital Outlay	\$ 15,000.00	\$ 15,000.00
7100	Contingency/Uncertainty	\$ 2,000.00	\$ 2,000.00
7200	Capital Reserve	\$ 20,000.00	\$ 10,000.00
	<b><i>TOTAL SUPPLIES &amp; SERVICES</i></b>	<b><i>\$ 303,680.00</i></b>	<b><i>\$ 291,579.00</i></b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 529,713.00</b>	<b>\$ 568,946.75</b>

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## Parks and Recreation Division

Parks and Recreation is a division of the Administration Department Fund. Programs and services in this division are designed to provide positive recreation experiences and quality facilities on a limited budget. The Board of Directors continues to direct the revenue from the solid waste franchise to support this division. Similarly, staff was directed at the March 2020 Board Planning Meeting to devote additional General Fund revenues to the division.



The Township has responsibility for over 2,500 acres of dedicated open space, including the Ohi Grove Redwood Park and greenbelt areas. Hiking trails, Par Course with exercise stations, a baseball field, and a newly renovated playground are active recreation areas.

The Brooktrails Golf Course serves both Ball and Disc Golf players at an affordable rate. The Golf Course is operated by a contractor and there are no assessments or fee revenue generated for the Township at this time. This budget provides for maintenance of these facilities as performed by Utilities Department personnel (*see Utility Personnel Allocation chart on Page 6 of this budget document*). An organizational change to the contractor ownership occurred in 2019 and continues into this fiscal year.

The Board of Directors has appointed a committee to focus on recreation, the greenbelt and conservation. The Recreation Greenbelt and Conservation Committee meets monthly from March to November and provides direction and recommendations to the Board of Directors on programs and activities under the purview of this division. The following page contains the full line-item parks and recreation division budget.

### Parks and Recreation Priorities

#### Ongoing

- Clear trails and vegetated overgrowth in recreation areas
- Maintain and preserve department facilities
- Assist contractor with maintenance of the golf course
- Coordinate with vegetation management activities for the greenbelt areas

#### Completed in FY 2019-20

- Improved trail map with GIS mapping developed and distributed

- Replaced cut swings
- Replaced stolen flags on the golf course
- Repaired golf course bridges and water lines
- Coordinated fuel and power response during the public safety power shutoffs
- Coordinated par course and trail vegetation clearance with CalFire grant

#### Continuing in 2020-21

- Golf course bridge repairs

PARKS & RECREATION DIVISION - (120)		2019-2020	2020-2021
		Adopted Budget	Proposed Budget
41850	Franchise Fee SWOW	\$ 32,933.00	\$ 27,000.00
	General Fund Revenue Allocation		\$ 20,175.00
45990	Other (facilities rentals)		
	<b>TOTAL PARKS &amp; RECREATION REVENUE</b>	<b>\$ 32,933.00</b>	<b>\$ 47,175.00</b>
<b>EXPENSES</b>			
<b>PARKS</b>			
<i>Salaries, Wages &amp; Benefits</i>			
1200	Wages	\$ 11,175.00	\$ 11,175.00
1290	Overtime		
1400	Retirement	\$ 6,749.00	\$ 6,749.00
1401	Retirement Insurance Premiums		
1600	FICA (SS)		\$ 693.00
1601	Medicare	\$ 899.00	\$ 162.00
1700	Unemployment		\$ 112.00
1702	Staywell	\$ 28.00	\$ 28.00
	<b>TOTAL SALARIES, WAGES &amp; BENEFITS</b>	<b>\$ 18,851.00</b>	<b>\$ 18,919.00</b>
<i>Supplies &amp; Services</i>			
2100	<i>Supplies</i>	<b>\$ 1,459.00</b>	<b>\$ 3,000.00</b>
	Community Garden		
	Chipp's House		
	Misc Supplies		
	Dog Waste Stations		
	Portable Toilet Rental		
2101	Postage		
2102	Publication of Notices		
2300	<i>Fleet Management (formerly Vehicles)</i>		
	Fuel		
	Repairs/Tires		
2390	Mileage Reimbursement		
2400	Building Maintenance	\$ 5,000.00	\$ 5,000.00
2401	Repairs to Equipment		
2402	Greenbelt Maintenance		
2501	PG&E/Propane	\$ 84.00	\$ 100.00
2600	Telephone/Communications		
2700	Memberships/Meeting Expenses		
3000	Contract Services/Engineering/USGS	\$ 335.00	
3005	Litigation and Other Legal		
3201	Newsletter		
3400	Insurance - Group	\$ 4,249.00	\$ 5,000.00
3401	Worker's Compensation	\$ 1,405.00	\$ 1,400.00
3600	State/County Charges		
3900	Other Expenses		
5100	Building Maintenance		
7100	Contingency/Uncertainty		
7200	Capital Reserve		
	<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>\$ 11,073.00</b>	<b>\$ 14,500.00</b>
	<b>TOTAL PARKS EXPENSES</b>	<b>\$ 29,924.00</b>	<b>\$ 33,419.00</b>
<b>GOLF COURSE</b>			
<i>Supplies &amp; Services</i>			
2100	Supplies	\$ 2,500.00	\$ 2,500.00
2300	Vehicle Expense	\$ 500.00	\$ 500.00
2400	Building Maintenance	\$ 5,000.00	\$ 3,000.00
2401	Repairs to Equipment	\$ 500.00	\$ 500.00
2402	Tree Maintenance Contracts		\$ -
2600	Telephone/Communications	\$ 500.00	\$ 650.00
3000	Golf Course--Contract Services		\$ -
3400	Insurance	\$ 3,120.00	\$ 3,120.00
3600	State/County Charges	\$ 100.00	\$ 100.00
3900	Other Expenses	\$ 4,500.00	\$ -
5500	Capital Outlay		\$ -
7100	Contingency/Uncertainty	\$ 300.00	\$ 1,000.00
7200	Capital Reserve		\$ -
	<b>TOTAL GOLF EXPENSES</b>	<b>\$ 17,020.00</b>	<b>\$ 11,370.00</b>
	<b>TOTAL PARKS &amp; RECREATION EXPENSES</b>	<b>\$ 46,944.00</b>	<b>\$ 44,789.00</b>

# **Administration Department**

The Administration Department is responsible for the elected Board of Directors (5 elected seats), the committees it establishes in its task of developing policy, adopting policy through ordinances and resolutions, and providing budgetary oversight for the Township. This department funds the General Manager and staff support for the Board of Directors, administrative support staff to all departments and personnel, the implementation of established Board policies, and, managing daily Township business.

This department provides the financial operations of the Township including accounting, utility billing, purchasing, payroll, collection functions, and the legally mandated annual audit. Support for maintenance of official Township records is provided, including minutes of meetings, ordinances, and resolutions. The department budget funds legal counsel costs, including preparation of ordinances, contracts, and other legal documents, as well as providing legal opinions to the Board and General Manager. Community planning and design review functions, including costs of hiring a Township Architect and communication with the County of Mendocino on project approvals, and site plan design review are the responsibility of this department.

The department hired a second administrative assistant/secretary position in 2019-20 bringing the department back up to full capacity. General Fund Property Taxes are received from the County and are equivalent to one percent of property taxes assessed by the County; this is estimated to remain \$298,500 again for FY 2020-21.

## **Administration Priorities**

### **Ongoing**

- Provide daily customer and employee service both in office and remotely
- Implement the policies of the Board of Directors
- Ensure compliant and timely notifications of public meetings and hearings, administrative document handling, water rights reporting and regulatory response

### **Completed in FY 2019-20**

- Secured contract with Caselle for integrated financial utility billing system
- Operated compliantly under county health order during pandemic, protecting safety of staff and customers
- Coordinated with PG&E on multiple sites under the Governor's fire abatement priority order

### **Continuing in 2020-21**

- Upgrade utility billing system to an integrated financial utility billing system
- GIS integration with UB/Finance system

Human resource management is the responsibility of this department. This includes monitoring and reporting requirements of benefits, taxation, employer and employee mandates, Township Policy Manual enforcement and the annual State Controller's report.

The number of District employees and cost of each position is provided in the table below:

### OVERALL PERSONNEL NUMBERS (FTE) AND COST OF POSITIONS

<b>COST OF POSITIONS</b>										
FTE	POSITION	SALARY 2019-20	SALARY 2020-21	GROUP INSURANCE	RETIREMENT	DISABILITY	FICA	SUI	ETT	TOTALS
<b>ADMIN PERSONNEL</b>										
1.00	GENERAL MANAGER	118,560	118,560	176	14,417	1,328	7,599	203	99	142,382
1.00	ACCT CLERK/SECRETARY	42,462	37,898	24,814	5,832	424	3,248	203	42	72,461
1.00	DEPUTY FINANCE OFFICER	70,262	71,141	33,293	9,648	797	5,119	203	65	120,267
1.00	ACCT CLERK/SECRETARY	56,160	56,160	24,814	28,826	629	4,091	203	51	114,774
0.20	INTERN(s)	4,000								0
	OVERTIME	1,700	1,700							1,700
										0
<b>4.20</b>	<b>Sub-Total</b>	<b>\$293,144</b>	<b>\$285,459</b>	<b>\$83,097</b>	<b>\$58,724</b>	<b>\$3,178</b>	<b>\$20,057</b>	<b>\$812</b>	<b>\$257</b>	<b>\$451,584</b>
<b>FIRE PERSONNEL</b>										
1.00	FIRE CHIEF	66,914	66,914	24,836	23,284	749	6,540	203	83	122,609
1.00	BATTALION CHIEF	49,837	56,586	33,224	19,445	634	5,119	203	65	115,276
0.30	SEASONAL FF	20,000	20,000	0	4,043	0	0	203	20	24,266
	DS YR 3/3 PAYOUT	28,503	28,503	6,248						34,751
	DUTY PAY & Overtime	18,350	18,350							18,350
<b>2.30</b>	<b>Sub-Total</b>	<b>\$183,604</b>	<b>\$190,354</b>	<b>\$64,308</b>	<b>\$46,771</b>	<b>\$1,383</b>	<b>\$11,659</b>	<b>\$609</b>	<b>\$168</b>	<b>\$315,252</b>
<b>UTILITY PERSONNEL</b>										
1.00	SUPT OF UTILITIES	89,804	91,998	24,873	34,651	1,030	6,702	203	85	159,543
1.00	UTILITY OPERATOR III	72,093	72,093	33,203	32,072	807	5,515	203	70	143,963
1.00	UTILITY OPERATOR III	68,661	72,093	33,224	31,501	807	5,253	203	66	143,147
1.00	UTILITY OPERATOR III	63,287	67,559	33,239	30,432	757	4,762	203	60	137,013
1.00	UTILITY OPERATOR II	51,960	51,960	33,203	7,226	582	3,722	203	47	96,943
0.00	MAINTENANCE WORKER	0	0	0	0	0	0	0	0	0
	DUTY PAY & OVERTIME	28,379	39,222							39,222
	RETIREE			0						
<b>5.00</b>	<b>Sub-Total</b>	<b>\$374,184</b>	<b>\$394,926</b>	<b>\$157,742</b>	<b>\$135,883</b>	<b>\$3,983</b>	<b>\$25,954</b>	<b>\$1,015</b>	<b>\$328</b>	<b>\$719,831</b>
<b>11.50</b>	<b>TOTAL ALL</b>	<b>\$850,932</b>	<b>\$870,739</b>	<b>\$305,147</b>	<b>\$241,379</b>	<b>\$8,544</b>	<b>\$57,670</b>	<b>\$2,436</b>	<b>\$753</b>	<b>\$1,486,667</b>

The following pages contain the full line-item administration department budget:

ADMINISTRATION DEPARTMENT - (120)		2019-2020	2020-2021
		Adopted Budget	Proposed Budget
G/L Acct #	Description		
<b>REVENUES</b>			
41310-0100	BTCSD Allocation - Current	\$ 298,500.00	\$ 298,500.00
41310-0200	BTCSD Allocation - Prior		
41320-0100	BMD Allocation - Current		
41320-0200	BMD Allocation - Prior		
	General Fund Revenue Allocation		\$ 125,000.00
41710	Investment Interest (Checking Acct.)	\$ 200.00	\$ 500.00
41850	Franchise Fee SWOW - To P&R Dept.		
41740	Retirement Insurance Premiums		
41990	Other Miscellaneous Revenue	\$ 1,500.00	\$ 2,000.00
48510	Plan Review Fees	\$ 150.00	\$ 150.00
	<b>TOTAL ADMINISTRATION REVENUE</b>	<b>\$ 300,350.00</b>	<b>\$ 426,150.00</b>
<b>TRANSFERS</b>			
41698	From Water	\$ 170,321.00	\$ 70,824.60
41699	From Sewer	\$ 168,640.00	\$ 65,995.65
41700	From Fire	\$ 71,657.00	\$ 24,144.75
41701	From Parks and Recreation	\$ 25,882.00	\$ -
	<b>TOTAL TRANSFERS</b>	<b>\$ 436,500.00</b>	<b>\$ 160,965.00</b>
<b>EXPENSES</b>			
	<i><b>Salaries, Wages, &amp; Benefits</b></i>		
1200	Salaries/Wages	\$ 293,144.00	\$ 285,459.00
1290	Overtime		
1400	Retirement	\$ 76,995.00	\$ 58,724.00
1401	ICMA 457 Emplr Contrib		\$ 3,000.00
1600	FICA (SS)	\$ 2,936.00	\$ 17,698.00
1601	Medicare		\$ 4,139.00
1700	Unemployment	\$ 2,000.00	\$ 448.00
1702	Staywell	\$ 1,069.00	\$ 2,000.00
	<b>TOTAL SALARIES, WAGES &amp; BENEFITS</b>	<b>\$ 376,144.00</b>	<b>\$ 371,468.00</b>

	<b><i>Supplies &amp; Services</i></b>		
1900	Training/Education	\$ 800.00	\$ 1,500.00
2100	Supplies	\$ 6,000.00	\$ 4,500.00
2101	Postage	\$ 3,000.00	\$ 2,000.00
2102	Publication of Notices	\$ 200.00	\$ 200.00
2300	<b><i>Fleet Management (formerly Vehicles)</i></b>		
	<i>Fuel</i>		
	<i>Repairs/tires</i>		
2390	<i>Mileage Reimbursement</i>		
2380	Travel Expense		
2400	Building Maintenance	\$ 10,000.00	\$ 7,500.00
2401	Repairs to Equipment	\$ 500.00	\$ 500.00
2501	PG&E/Propane	\$ 5,500.00	\$ 4,500.00
2600	Telephone/Communications	\$ 7,000.00	\$ 6,500.00
2700	Memberships/Meeting Expenses	\$ 12,000.00	\$ 13,500.00
3000	Contract Services	\$ 15,000.00	\$ 15,000.00
3001	Board Fees	\$ 12,000.00	\$ 12,000.00
3004	Legal Counsel Fees	\$ 23,430.00	\$ 23,450.00
3005	Other Legal	\$ 2,500.00	\$ 2,500.00
3006	District Architect Fees	\$ 3,000.00	\$ 1,900.00
3201	Newsletter		
3400	Insurance - Group	\$ 71,787.00	\$ 83,097.00
3401	Worker's Compensation	\$ 20,170.00	\$ 19,500.00
3600	State/County Charges	\$ 10,000.00	\$ 8,500.00
3900	Other Expenses	\$ 2,500.00	\$ 2,500.00
4000	Debt Service - Principal	\$ 3,500.00	\$ 3,500.00
4242	Debt Service - Interest		
4300	Photocopy Laser Printer		\$ 1,500.00
5100	<i>Capital Outlay</i>		
7100	Contingency/Uncertainty	\$ 1,500.00	\$ 1,500.00
	<b><i>TOTAL SUPPLIES &amp; SERVICES</i></b>	<b>\$ 210,387.00</b>	<b>\$ 215,647.00</b>
	<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 586,531.00</b>	<b>\$587,115.00</b>

# BUDGET SUMMARY TABLE

The following table summarizes the overall revenues, transfers and expenses by department and type to be incorporated into the budget resolution for adoption by the Board of Directors at its Public Hearing on May 26, 2020:

	Water Department	Sewer Department	Fire Department	Parks and Recreation	Administration	Total All Departments
<b>Revenues</b>						
Fees	\$ 1,481,978	\$ 1,297,780	\$ -	\$ -	\$ 150	\$ 2,779,908
Assessments	\$ 120,000	\$ 190,000	\$ 490,000	\$ -	\$ 298,500	\$ 1,098,500
Other	\$ 3,000	\$ 4,500	\$ 85,000	\$ -	\$ 2,500	\$ 95,000
Total Revenue	\$ 1,604,978	\$ 1,492,280	\$ 575,000	\$ -	\$ 301,150	\$ 3,973,408
<b>Expenses</b>						
Personnel	\$ 234,431	\$ 315,027	\$ 253,223	\$ 18,919	\$ 371,468	\$ 1,193,068
Supplies & Services	\$ 661,693	\$ 607,763	\$ 196,193	\$ 25,870	\$ 212,147	\$ 1,703,666
Debt Payments	\$ 182,800	\$ 366,717	\$ 70,386		\$ 3,500	\$ 623,403
Capital Outlay & Reserve	\$ 425,000	\$ 145,000	\$ 25,000			\$ 595,000
Total Expenses	\$ 1,503,924	\$ 1,434,507	\$ 544,802	\$ 44,789	\$ 587,115	\$ 4,115,137
<b>Transfers</b>						
In From General Fund	\$ 65,000	\$ 65,000	\$ 16,000	\$ 20,175	\$ 125,000	\$ 291,175
In To Department	\$ -	\$ -	\$ -	\$ 27,000		\$ 27,000
Out To Administration	\$ (70,825)	\$ (65,996)	\$ (24,145)		\$ 160,965	\$ -
Total Transfers	\$ (5,825)	\$ (996)	\$ (8,145)	\$ 47,175	\$ 285,965	\$ 318,175
<b>Net Totals</b>	\$ 95,229	\$ 56,777	\$ 22,053	\$ 2,386	\$ -	

To obtain copies of this document or information on the District's operations, finances or services, contact our office at 707-459-2494 or 24860 Birch Street, Willits, CA 95490.





## Resolution 2020-03

### A Resolution of the Board of Directors of Brooktrails Township Community Services District Adopting Fiscal Year 2020-21 Financial Plan for Services (Budget)

**WHEREAS**, the Board of Directors of the Brooktrails Township Community Services District was introduced to a Draft Fiscal Year 2020-21 Budget at its publicly noticed Budget Planning Meeting on April 4, 2020;

**WHEREAS**, the Board conducted a publicly noticed Public Hearing on May 26, 2020;

**WHEREAS**, the General Manager has submitted an accompanying report on the Fiscal Year 2020-21 Financial Plan for Services to create a final proposal for Public Hearing.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Brooktrails Township Community Services District that the following summary represents the Fiscal Year 2020-21 Financial Plan for Services beginning July 1, 2020:

	Water Department	Sewer Department	Fire Department	Parks and Recreation	Administration	Total All Departments
<b>Revenues</b>						
Fees	\$ 1,481,978	\$ 1,297,780	\$ -	\$ -	\$ 150	\$ 2,779,908
Assessments	\$ 120,000	\$ 190,000	\$ 490,000	\$ -	\$ 298,500	\$ 1,098,500
Other	\$ 3,000	\$ 4,500	\$ 85,000	\$ -	\$ 2,500	\$ 95,000
<b>Total Revenue</b>	<b>\$ 1,604,978</b>	<b>\$ 1,492,280</b>	<b>\$ 575,000</b>	<b>\$ -</b>	<b>\$ 301,150</b>	<b>\$ 3,973,408</b>
<b>Expenses</b>						
Personnel	\$ 234,431	\$ 315,027	\$ 253,223	\$ 18,919	\$ 371,468	\$ 1,193,068
Supplies & Services	\$ 661,693	\$ 607,763	\$ 196,193	\$ 25,870	\$ 212,147	\$ 1,703,666
Debt Payments	\$ 182,800	\$ 366,717	\$ 70,386		\$ 3,500	\$ 623,403
Capital Outlay & Reserve	\$ 425,000	\$ 145,000	\$ 25,000			\$ 595,000
<b>Total Expenses</b>	<b>\$ 1,503,924</b>	<b>\$ 1,434,507</b>	<b>\$ 544,802</b>	<b>\$ 44,789</b>	<b>\$ 587,115</b>	<b>\$ 4,115,137</b>
<b>Transfers</b>						
In From General Fund	\$ 65,000	\$ 65,000	\$ 16,000	\$ 20,175	\$ 125,000	\$ 291,175
In To Department	\$ -	\$ -	\$ -	\$ 27,000		\$ 27,000
Out To Administration	\$ (70,825)	\$ (65,996)	\$ (24,145)		\$ 160,965	\$ -
<b>Total Transfers</b>	<b>\$ (5,825)</b>	<b>\$ (996)</b>	<b>\$ (8,145)</b>	<b>\$ 47,175</b>	<b>\$ 285,965</b>	<b>\$ 318,175</b>
<b>Net Totals</b>	<b>\$ 95,229</b>	<b>\$ 56,777</b>	<b>\$ 22,053</b>	<b>\$ 2,386</b>	<b>\$ -</b>	

**AND, BE IT FURTHER RESOLVED** that pursuant to Section 61111 (b) of the Government Code of the State of California the General Manager may transfer funds between budget categories, other than transfers from a designated capital reserve.

**INTRODUCED** April 4, 2020 and **ADOPTED** May 26, 2020, at a Regular meeting of the Board of Directors of Brooktrails Township Community Services District by the following roll call vote:

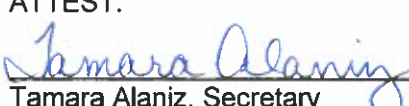
AYES: Williams, Tyler-O'Shea, Horrnick, Santos, Orth

NAYS:

ABSENT:

  
R. Richard Williams, President

ATTEST:

  
Tamara Alaniz, Secretary