



Brooktrails Township

Community Services District
24860 Birch Street
Willits, CA 95490

707-459-2494

btcsd@btcsd.org

Financial Plan of Services and Budget for Fiscal Year 2024-25

This document provides the Board of Directors and its constituents with a general guideline of fiscal resources for programs and services. Staff uses it to support the mission of each department while the public has transparent access to information on rates, fees, property taxes, assessments, and expenses.



To guide the Board of Directors and staff toward responsible capital expenses and prioritizing services, this Financial Plan for Services:

- Calculates line items based on actual expenses while keeping the same bottom line from the FY 2023-24 Budget;
- Maintains sustainable department expenses based on expected revenues;
- Supports mission focused objectives in each department;
- Illustrates the fifth year of a transparent fiscal approach that works for ratepayers; and,
- Informs policymakers, the public and employees.

Township Services are the Key Focus of Department Missions

Staff is committed to carrying out our primary mission efficiently and effectively.

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|---|--|
| ■ Water collection, storage, treatment and distribution | ■ Parks and recreation facilities, including managing a golf course contractor |
| ■ Wastewater collection, treatment and disposal | ■ Community planning and development design coordination |
| ■ Fire prevention and suppression | ■ <i>Solid waste collection and disposal (contract for franchise fee collection)</i> |
| ■ Emergency medical and rescue – first response | |

Personnel is Grouped by Department Units and Contracted Operations

- Utility Department (6.0 Full Time Employees [FTE])
- Fire Department (3 FTE, 1 seasonal, and ≤10 volunteers)
- Administration Department (4 FTE, 5 elected board members and general counsel)
- *Golf Course Contractor* ■ *Solid Waste Franchisee* ■ *Contract Architect (if needed)*



Board of Directors

President Tina Tyler-O'Shea, Vice President Rick Williams
Director Ed Horrick, Director Ralph Santos, Director Joanne Cavallari

Department Budgets and Line Items

Department budgets track revenues by incorporating rates and fees, assessments, and other income. Planned expenses are identified by line item and type, divided into personnel, supplies and services, debt obligations, capital outlay and reserves. Line items fluctuate throughout the year, but staff is committed to retaining all department bottom lines at fiscal year's end. Departmental bottom lines may be altered by Board adoption of a budget amendment.

Line item expenses are grouped by department as follows:

- Utility Department
 - ❖ Water Collection, Storage, Treatment & Distribution
 - ❖ Sewage Collection & Disposal
- Fire Department
- Administration Department
 - ❖ General Government Services: Administration, Finance, & Planning
 - ❖ Parks and Recreation Facilities & Services



Notable Changes from Fiscal Year 2023-24

- The Low Income Household Water Assistance Program (LIHWAP) provided utility bill payments to income-qualified customers who applied and received approval. The program ended 03/31/2024 and a final payment was made on customer accounts who had previously received program funding. The Utilities Department received a total of \$46,290.58 in customer payments from the state (as of 05/31/2024).
- Brooktrails' rainfall totals and surface runoff accounted for a good water supply year; lake levels remained sufficient for customer demands and customer usage remained steady. Even with this good water supply year, staff will take moderate efforts to respond to and educate customers with usage above the 9,000 gallons per month per connection on the finite nature of Brooktrails' water supply.
- Water quality is good after rainfall in 2023 through Spring 2024. Water temperatures are still cool but preventative treatment to avoid early algae blooms will continue staff's proactive approach to avoiding taste and odor impacts. This budget reflects an expectation of continued water supply availability treated to a high quality.

- Capital Reserves have increased again and department reserves dedicated in the last five fiscal years have not been spent. Ater \$500,000 was re-invested into a Certificate of Deposit (CD) with a 4.25% interest rate, \$25,710 in interest was earned. After Board discussions, staff has reinvested \$1,200,000 of reserves and the Local Agency Investment Fund balance into the CLASS Fund at an initial 5.5% interest rate, for an expected \$65,000 of interest this fiscal year. Department reserves are budgeted again and will be deposited into the reserve account; staff is considering reinvestment options and timing for those reserves.

- Capital projects underway in 2023-24 are near completion, including the Primrose Lift Station Relocation and the Clarifier 2 Projects. These cash funded projects have incurred no debt and will be completed by in-house staff. After over 30 years of waiting on a second clarifier and the lifetime of the current Primrose Lift Station having been spent on a private property, these improvements will extend both the life of the water distribution and sewer collection systems while increasing efficiency for years to come.

- The Fire Department is now staffed with three full time firefighters and a seasonal employee for high fire season. While traffic accidents and medical responses continue to be the primary first responder services, the 2023 special benefit assessment will provide funding to maintain the current staffing levels and allow staff to begin building a steel structure for storing equipment near the fire station, as approved on the property tax assessment ballot.

- Budget Transparency and Usefulness – This budget document uses understandable language and a ubiquitous approach to fiscal health. It is designed and formatted to be straightforward and easily referenced.

The FY 2024-25 Budget Public Hearing has been set for June 11, 2024. Questions on the Financial Plan for Services should be directed to the General Manager at 707-459-2494 or btcsd@btcsd.org.



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Utilities Department

The 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, Dutch Henry Creek and unnamed tributaries. Lake Emily fills Lake Ada Rose before water is pumped to a Water Treatment Plant that can treat up to 1.2 million gallons per day. The distribution system includes the water treatment plant and backwash ponds, over 60 miles of water main lines, 18 pump stations, and 24 water tanks storing up to 1.9 million gallons of potable drinking water. Daily demand fluctuates by season and averages 240,000 gallons of drinking water to 1,557 metered connections.

This budget funds current and pending capital priorities of 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 by volumetric water rates (usage), a water reliability assessment, associated fees, and water base rate charges.

Utilities Department employees work as a team on water, sewer, and parks and recreation duties. Our newer utility team members are working on their certifications for water distribution, treatment, and Class A drivers licenses. The department returned to staffing levels held in 2010, adding an additional staff person for a total of 6 FTE. This level of staffing is critical for supporting the department mission; and, operations are running more smoothly than they have in over 10 years.



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 that is operated by the City of Willits. A smoke test of the wastewater collection system has located and removed unauthorized inflow to the system. Ongoing inspection and system jetting for infiltration from cracked pipes and ground movement persists to reduce the volume of wastewater flows collected. Staff conducts sewer lateral inspections when properties transfer ownership and appropriately as renters/tenants change.

A California General Law Local Government

This budget funds ongoing capital priorities to the wastewater collection system. Finalizing the Primrose Lift Station and bringing it online is the priority project. Dismantling and abandoning the old lift station site will be the final stage of this project.

The design and daily operation of the wastewater collection system meets or exceeds wastewater standards as enforced by the state and federal authorities. Department employees have wastewater collection certification as required by law. The Sewer Department is funded through sewer base rate charges, associated fees and a sewer reliability assessment.

Utilities Department employees work as a team on water, sewer, and parks and recreation duties. Our newer utility team members are working on their certifications for water distribution, treatment, and Class A drivers licenses. The department returned to staffing levels held in 2010, adding an additional staff person for a total of 6 FTE. This level of staffing is critical for supporting the department mission; and, operations are running more smoothly than they have in over 10 years.

UTILITY PERSONNEL ALLOCATION	
WATER ENTERPRISE FUND	
SUPT OF UTILITIES	0.60
UTILITY OPERATOR III	0.52
UTILITY OPERATOR II	0.50
UTILITY OPERATOR I	0.50
UTILITY OPERATOR I	0.50
UTILITY OPERATOR I	0.50
TOTALS	3.12
SEWER ENTERPRISE FUND	
SUPT OF UTILITIES	0.45
UTILITY OPERATOR III	0.45
UTILITY OPERATOR II	0.45
UTILITY OPERATOR I	0.45
UTILITY OPERATOR I	0.45
UTILITY OPERATOR I	0.45
TOTALS	2.70
PARKS & RECREATION FUND	
SUPT OF UTILITIES	0.03
UTILITY OPERATOR III	0.03
UTILITY OPERATOR II	0.03
UTILITY OPERATOR I	0.03
UTILITY OPERATOR I	0.03
UTILITY OPERATOR I	0.03
TOTAL	0.18
AGGREGATE TOTAL	6.00

Utilities Department Rates (See Resolution 2024-07)

Calculation of Water Base Rate FY 2024-25			Calculation of Sewer Base Rate FY 2024-25		
	Total	Avg/Month		Total	Avg/Month
Total Budgeted Costs to Recover	\$ 1,669,058.94	\$ 139,088.25	Total Budgeted Costs to Recover	\$ 1,425,049.55	\$ 118,754.13
Applied Water Availability Revenue	\$ 120,000.00	\$ 10,000.00	Applied Sewer Availability Revenue	\$ 190,000.00	\$ 15,833.33
Applied Water Usage	\$ 469,889.10	\$ 39,157.42	Applied Other Revenue	\$ 50,000.00	\$ 4,166.67
Applied Other Revenue	\$ 25,000.00	\$ 2,083.33	Base Rate Needed	\$ 1,185,049.55	\$ 98,754.13
Base Rate Needed	\$ 1,054,169.85	\$ 87,847.49	Base Rate Charged	\$ 1,203,945.94	\$ 100,328.83
Base Rate Charged	\$ 1,048,115.38	\$ 87,342.95			

The tables above show how the base rate requirement is calculated after water usage assessments are factored into the revenue and capital demands below.

	Water Department Capital Priorities	Sewer Department Capital Priorities	Fire Department Priorities	Parks and Recreation Priorities	Administration Priorities
2024-25	clarifier plumbing, Spring Creek tank	primrose lift station, recycled water project	new squad payment, 3 FTE, concrete pad and metal building deposit	new trail loop, park grant	office building, desktop computers

The following pages contain budgeted Utility Department line items, and a larger copy of each is available at the end of the document:

WATER DEPARTMENT - (220)		2022-2023	2023-2024	2024-2025
		Adopted Budget	Adopted Budget	Proposed Budget
G/L Acct #	Description			
REVENUES				
220-000-4251	Water Base Rate	\$ 1,118,880.00	\$ 1,032,166.80	\$ 1,048,788.97
220-000-4252	Water Usage Charges	\$ 398,735.27	\$ 436,799.56	\$ 469,889.10
220-000-4256	Availability Charges	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
	General Fund Revenue Allocation	\$ 7,500.00	\$ 7,000.00	\$ 7,000.00
220-000-4272	Retirement Insurance Premiums	\$ 3,000.00	\$ 3,000.00	\$ -
220-000-4274	Penalty Fees	\$ 60,000.00	\$ 50,000.00	\$ -
220-000-4299	Other	\$ -	\$ -	\$ -
	TOTAL WATER REVENUE	\$ 1,708,115.27	\$ 1,648,966.36	\$ 1,645,678.07
EXPENSES				
ADMIN TRANSFER				
		\$ 135,596.25	\$ 130,551.52	\$ 193,891.43
	TOTAL TRANSFER	\$ 135,596.25	\$ 130,551.52	\$ 193,891.43
	Grant Funds			
	Salaries, Wages, & Benefits			
220-621-5120	Salaries/Wages	\$ 183,000.00	\$ 159,123.11	\$ 226,205.65
220-621-5129	Overtime			
220-621-5140	Retirement	\$ 90,000.00	\$ 83,510	\$ 33,004.16
220-621-5141	ICMA 457 Emplr Contrib	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
220-621-5160	FICA (SS)	\$ 15,000.00	\$ 14,070.02	\$ 17,304.73
220-621-5161	Medicare	\$ 3,000.00	\$ 3,000.00	\$ 436.80
220-621-5170	Unemployment	\$ 575.00	\$ 286.39	\$ 2,427.67
220-621-5171	Staywell	\$ 1,250.00	\$ 1,250.00	\$ 1,500.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 293,825.00	\$ 262,239.68	\$ 282,379.01
	Supplies & Services			
220-621-5180	Uniforms	\$ 1,500.00	\$ 1,500.00	\$ 1,800.00
220-621-5190	Training/Education	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
220-621-5210	Supplies	\$ 200,000.00	\$ 190,000.00	\$ 175,000.00
	Operating Supplies	\$ -		
	Replacement Parts	\$ -		
	Chlorine	\$ -		
	Potassium Permanganate	\$ -		
	Soda Ash	\$ -		
	Asphalt/Concrete/Rock	\$ -		
	Polymer/Hydrofloc	\$ -		
	Copper Sulfate	\$ -		
	Miscellaneous Chemicals	\$ -		
220-621-5211	Postage	\$ 3,500.00	\$ 9,000.00	\$ 10,000.00
220-621-5212	Publication of Notices	\$ 500.00	\$ 500.00	\$ 500.00
	Bad Debt Allowance	\$ -		
220-621-5214	Water Analysis	\$ 18,000.00	\$ 18,000.00	\$ 22,000.00
220-621-5220	Small Tools	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
220-621-5230	Fleet Management	\$ 100,000.00	\$ 100,000.00	\$ 83,000.00
	Fuel	\$ -		
	Repairs/Tires	\$ -		
	Mileage Reimbursement	\$ -		
	Travel Expense	\$ -		
220-621-5240	Building/Tank Maintenance	\$ 35,000.00	\$ 35,000.00	\$ 45,000.00
220-621-5241	Repairs to Equipment	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
220-621-5242	Equip Replacement	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
220-621-5250	PG&E/Propane	\$ 160,000.00	\$ 160,000.00	\$ 170,000.00
220-621-5260	Telephone/Communications	\$ 8,800.00	\$ 8,800.00	\$ 5,800.00
220-621-5270	Memberships/Meeting Exp	\$ 1,400.00	\$ 7,500.00	\$ 7,500.00
220-621-5273	Dues & Subscriptions	\$ 8,100.00	\$ 8,000.00	\$ 8,000.00
220-621-5300	Contract Services/Engineering/USGS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
220-621-5303	Other Legal	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
220-621-5340	Insurance - Group	\$ 85,000.00	\$ 43,865.10	\$ 57,876.00
220-621-5341	Worker's Compensation	\$ 46,000.00	\$ 45,000.00	\$ 30,000.00
220-621-5360	State/County Charges	\$ 31,000.00	\$ 31,000.00	\$ 52,000.00
220-621-5390	Other Expenses	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
220-621-5400	Debt Service - Principal	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00
	Debt Service - Interest	\$ -		
220-621-5520	Capital Outlay	\$ 210,000.00	\$ 195,000.00	\$ 170,000.00
	Pump	\$ -		
	Tank Liners	\$ -		
	Water Meters	\$ -		
	Tanks and Tank Sites	\$ -		
	Capitalize Fixed Assets	\$ -		
220-621-5710	Contingency/Uncertainty	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
220-621-5720	Capital Reserve	\$ 110,000.00	\$ 147,000.00	\$ 75,000.00
	TOTAL SUPPLIES & SERVICES	\$ 1,274,300.00	\$ 1,255,665.10	\$ 1,168,976.00
	TOTAL WATER EXPENSES	\$ 1,703,721.25	\$ 1,648,456.30	\$ 1,645,246.44

SEWER DEPARTMENT - (320)		2022-2023	2023-2024	2024-2025
G/L Acct #	Description	Adopted Budget	Adopted Budget	Proposed Budget
REVENUES				
320-000-4351	Sewer Base Rate	\$ 1,292,400.00	\$ 1,189,059.70	\$1,204,783.18
320-000-4354	Other Sewer Charges	\$ 74,500.00	\$ 50,000.00	\$50,000.00
320-000-4356	Sewer Availability Charges	\$ 200,000.00	\$ 190,000.00	\$190,000.00
320-000-4356	Sewer Availability Charges - Prior Year			
	General Fund Revenue Allocation	\$ 7,500.00	\$ 7,000.00	\$7,000.00
320-000-4399	Other	\$ 4,500.00		
	TOTAL SEWER REVENUE	\$ 1,578,900.00	\$ 1,436,059.70	\$1,451,783.18
EXPENSES				
ADMIN TRANSFER				
		\$ 87,738.75	\$ 72,263.42	\$ 174,502.29
	TOTAL TRANSFER	\$ 87,738.75	\$ 72,263.42	\$ 174,502.29
	Grant Funds			
	Salaries, Wages, & Benefits			
320-631-5120	Salaries/Wages	\$ 240,000.00	\$ 206,010.68	\$195,754.89
320-631-5129	Overtime			
320-631-5140	Retirement	\$ 90,000.00	\$ 119,725.51	\$28,359.37
320-631-5141	ICMA 457 Emplr Contrib	\$ 1,000.00	\$ 1,000.00	\$1,500.00
320-631-5160	FICA (SS)	\$ 18,000.00	\$ 16,029.80	\$14,975.25
320-631-5161	Medicare	\$ 3,500.00	\$ 3,500.00	\$378.00
320-631-5170	Unemployment	\$ 572.00	\$ 394.36	\$2,100.87
320-631-5171	Staywell	\$ 1,250.00	\$ 1,250.00	\$1,500.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 354,322.00	\$ 347,910.35	\$244,568.38
320-631-5180	Uniforms	\$ 1,000.00	\$ 1,000.00	\$1,000.00
320-631-5190	Training/Education	\$ 1,200.00	\$ 1,200.00	\$1,200.00
320-631-5210	Supplies	\$ 30,000.00	\$ 40,000.00	\$40,000.00
	Operating Supplies	\$ -		
	Replacement Parts	\$ -		
	Bouthillier - Non-contract/labor or support	\$ -		
	Equipment Rental	\$ -		
	Meals	\$ -		
	Asphalt/Concrete/Rock	\$ -		
	Fencing Materials	\$ -		
	Degreaser	\$ -		
	Fittings	\$ -		
320-631-5211	Postage	\$ 2,000.00	\$ 9,000.00	\$7,000.00
320-631-5212	Publication of Notices	\$ 500.00	\$ 500.00	\$500.00
	Bad Debt Allowance	\$ -		
320-631-5220	Small Tools	\$ 1,500.00	\$ 1,500.00	\$1,500.00
320-631-5230	Fleet Management	\$ 20,000.00	\$ 17,500.00	\$74,000.00
	Fuel	\$ -		
	Repairs/Tires	\$ -		
	Mileage Reimbursement	\$ -		
	Accrued invoices - to be reversed in July	\$ -		
320-631-5240	Building Maintenance	\$ 1,500.00	\$ 1,500.00	\$1,500.00
320-631-5241	Repairs to Equipment	\$ 5,000.00	\$ 5,000.00	\$5,000.00
320-631-5242	Equipment Replacement	\$ 10,000.00	\$ 10,000.00	\$10,000.00
320-631-5250	PG&E/Propane	\$ 17,000.00	\$ 18,500.00	\$20,000.00
320-631-5260	Telephone/Communications	\$ 8,100.00	\$ 8,500.00	\$4,500.00
320-631-5270	Memberships/Meeting Expenses	\$ 600.00	\$ 1,200.00	\$1,200.00
	Dues/Subscriptions	\$ -		
320-631-5300	Contract Services/Engineering	\$ 25,000.00	\$ 10,000.00	\$25,000.00
320-631-5303	Other Legal	\$ 1,000.00	\$ 1,000.00	\$2,000.00
320-631-5340	Insurance - Group	\$ 92,000.00	\$ 59,965.00	\$50,085.00
320-631-5341	Worker's Compensation	\$ 32,000.00	\$ 32,000.00	\$20,000.00
320-631-5360	State/County Charges	\$ 10,000.00	\$ 11,000.00	\$10,000.00
320-631-5370	City Contract Operations	\$ 372,529.20	\$ 385,567.68	\$399,062.64
320-631-5390	Other Expenses	\$ 3,000.00	\$ 3,000.00	\$3,000.00
320-631-5400	Debt Service - Principal	\$ 25,000.00	\$ 25,000.00	\$25,000.00
320-631-5420	Debt Service - Interest	\$ -		
320-631-5422	Refinanced UDSA Debt (per 4th Amendment w/City)	\$ 250,000.00	\$ 250,000.00	\$215,000.00
320-631-5530	Capital Outlay	\$ 170,000.00	\$ 60,000.00	\$60,000.00
	Sewer Pump	\$ -		
	Wastewater Evaluation	\$ -		
	Sewer Meter	\$ -		
	Manhole Installation	\$ -		
	Capitalize Fixed Assets	\$ -		
320-631-5720	Capital Reserve	\$ 50,000.00	\$ 50,000.00	\$50,000.00
	TOTAL SUPPLIES & SERVICES	\$ 1,134,729.20	\$ 1,008,732.68	\$1,032,347.64
	TOTAL EXPENSES	\$ 1,576,789.95	\$ 1,428,906.45	\$1,451,418.30

Fire Department

The Fire Department provides fire suppression and first responder services over 7.3 square miles of forested and grass wildlands containing at least 1,700 structures.

The department provides 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 rough terrain; and, providing mutual aid to the Mendocino County Office of Emergency Services (OES), CalFire and Little Lake Fire Protection District on incidents. A fire prevention program and support for the Brooktrails Community Emergency Response Team (CERT) are included.

The Department is funded by both a 1994 and 2014 special Fire Assessment, Proposition 172 funds, and strike team and equipment revenue from support to CalFire, and donations.

Measures D & E, passed by voters in March 2020, commits transient occupancy tax (TOT) revenue to fire districts in Mendocino County. Measure P was passed by the voters of Mendocino County to support a General Services sales tax, which the County has committed to fire agencies.

Finally, the special benefit assessment passed overwhelmingly by Brooktrails voters in 2023 provides additional funding for a third firefighter position and infrastructure construction. With support from 69% of voters, this assessment proved local support and commitment to fire safety in our community. A moderate 3% Cost-of-Living increase over the first year assessment is proposed with this budget.

The budgeted department line items are on the following page, and a larger copy is available at the end of the document:



FIRE DEPARTMENT - (420)		2022-2023	2023-2024	2024-2025
G/L Acct #	Description	Adopted Budget	Adopted Budget	Proposed Budget
REVENUES				
420-000-4441	Fire Fund Special Levy - Current	\$ 255,000.00	\$ 235,000.00	\$235,000.00
420-000-4441	Fire Fund Special Levy - Prior	\$ 235,000.00	\$ 235,000.00	\$235,000.00
	2023 Fire Benefit Assessment - Current			\$65,000.00
	2023 Fire Benefit Assessment - Prior			\$65,000.00
420-000-4452	Strike Team Revenue - Revenue for 5306	\$ 15,000.00	\$ 15,000.00	\$15,000.00
	Measure D&E (TOT)	\$ 29,000.00	\$ 29,000.00	\$20,000.00
	Measure P (Sales Tax Increment)			\$70,000.00
420-000-4494	Prop 172	\$ 20,000.00	\$ 19,000.00	\$19,000.00
420-000-4455	Donations	\$ 2,000.00	\$ 2,000.00	\$1,000.00
	Workers Compensation Reimbursement	\$ -		
420-000-4493	Fuel Management Grant	\$ 35,000.00		
420-000-4499	Other - Cost Recovery	\$ 45,000.00	\$ 15,000.00	
		\$ 636,000.00	\$ 550,000.00	\$725,000.00
EXPENSES				
ADMIN TRANSFER				
		\$ 42,540.00	\$ 23,312.77	\$19,389.14
	TOTAL TRANSFER	\$ 42,540.00	\$ 23,312.77	\$19,389.14
Salaries, Wages & Benefits				
420-641-5120	Salaries/Wages	\$ 191,841.00	\$ 155,016.80	\$204,563.69
420-641-5129	Overtime			
420-641-5140	Retirement	\$ 47,000.00	\$ 60,354.54	\$45,383.16
420-641-5141	ICMA 457 Emplr Contrib	\$ 500.00	\$ 500.00	\$500.00
420-641-5160	FICA (SS)	\$ 24,000.00	\$ 12,844.58	\$15,649.12
420-641-5161	Medicare	\$ 2,500.00	\$ 4,000.00	\$420.00
420-641-5170	Unemployment	\$ 610.00	\$ 560.00	\$2,387.24
420-641-5171	Staywell	\$ 1,500.00	\$ 1,500.00	\$1,500.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 267,951.00	\$ 234,775.92	\$270,403.21
SUPPLIES & SERVICES				
420-641-5180	Uniforms	\$ 1,500.00	\$ 1,500.00	\$1,500.00
420-641-5181	Protective Clothing	\$ 500.00	\$ 500.00	\$500.00
420-641-5190	Training/Education	\$ 1,500.00	\$ 1,500.00	\$1,500.00
420-641-5210	Supplies	\$ 26,000.00	\$ 25,000.00	\$25,000.00
	Fire Suppression Equipment	\$ -		
	Communication Equipment	\$ -		
	Medical Equipment/Supplies	\$ -		
	Office Supplies	\$ -		
	Kitchen Supplies	\$ -		
	Meals	\$ -		
	Newsletters	\$ -		
	Rescue Equipment	\$ -		
	Station repairs/expenses	\$ -		
	Awards	\$ -		
420-641-5211	Postage	\$ 800.00	\$ 800.00	\$800.00
420-641-5212	Publication of Notices	\$ 100.00	\$ 100.00	\$100.00
420-641-5220	Small tools	\$ 500.00	\$ 500.00	\$500.00
420-641-5230	Fleet Management	\$ 28,000.00	\$ 27,000.00	\$40,000.00
	Vehicle Maintenance			
	Repairs/tires			
	Mileage Reimbursement			
420-641-5240	Bldg Maintenance	\$ 1,000.00	\$ 1,000.00	\$1,000.00
420-641-5241	Repairs to Equipment	\$ 1,000.00	\$ 1,000.00	\$1,000.00
	Equipment Replacement			
420-641-5250	PG&E/Propane	\$ 6,000.00	\$ 6,000.00	\$6,000.00
420-641-5260	Telephone/Communications	\$ 6,000.00	\$ 6,000.00	\$6,000.00
420-641-5270	Memberships/Meeting Expenses	\$ 500.00	\$ 500.00	\$1,000.00
	Dues/Subscriptions			
420-641-5300	Contract Services			
420-641-5305	Fire Remunerations	\$ 10,000.00	\$ 7,500.00	\$8,000.00
420-641-5306	Strike Team Expenses - Expense for 4452	\$ 15,000.00	\$ 15,000.00	\$15,000.00
420-641-5303	Legal Counsel Fees			
420-641-5340	Insurance - Group	\$ 59,000.00	\$ 42,749.00	\$67,515.00
420-641-5341	Worker's Compensation	\$ 29,000.00	\$ 29,000.00	\$29,000.00
420-641-5350	Contract Operations (Abatement)	\$ 15,000.00	\$ 15,000.00	\$15,000.00
420-641-5360	State/County Charges	\$ 7,000.00	\$ 7,000.00	\$7,000.00
420-641-5390	Other Expenses			
420-641-5400	Debt Service - Principal	\$ 76,054.00	\$ 76,054.00	\$76,054.00
420-641-5424	Debt Service - Interest			
420-641-5430	Photocopy - Laser printer	\$ 560.00	\$ 560.00	\$560.00
420-641-5540	Capital Outlay	\$ 7,500.00	\$ 5,000.00	\$40,000.00
420-641-5710	Contingency/Uncertainty	\$ 2,000.00	\$ 2,000.00	\$72,000.00
420-641-5720	Capital Reserve	\$ 30,000.00	\$ 20,000.00	\$20,000.00
	TOTAL SUPPLIES & SERVICES	\$ 324,514.00	\$ 291,263.00	\$435,029.00
	TOTAL EXPENDITURES	\$ 635,005.00	\$ 526,038.92	\$724,821.35

Parks and Recreation Division

Parks and Recreation is a division of the Administration Department Fund. Programs and services in this division enhance recreation experiences by maintaining various facilities on a very limited budget. The Board of Directors historically dedicates revenue from the solid waste franchise fees to support this division.

The Township has dedicated over 2,500 acres as open space, including the Ohl Grove Redwood Park and greenbelt areas. Many hiking trails, Par Course with deteriorated exercise stations from the 1980s, a baseball field, and a playground are active recreation areas. The Willits Area Cyclists has an agreement with the Township and held multiple Trail Work Days since 2022, improving trail surfaces and adjacent areas, and re-routing trails where work was needed.

A new beginner trail zone is in the early stages to develop a low-impact site for less experienced and younger mountain bikers. Comprised of several routes in an area just south of the water treatment plant, the area will be designed to be sensitive to the surrounding forest and will promote a more under-utilized section of the trail network.

The Brooktrails Golf Course serves Ball and Disc Golf players. The Golf Course is operated by a contractor and no assessment or fee revenue is generated to the Township for golf course facilities. This budget provides for limited parks and recreation maintenance to be performed by Utilities Department personnel.

Unlike last fiscal year, this division is of the proposed budget is balanced. Actual labor costs from last fiscal year had to be reduced for fiscal sustainability. If there are increased revenues from park and community center rentals, this will help build back the bottom line in the division to end the year out of deficit.

Work on the Par Course Rehabilitation Project through the California Per Capita Parks grant award was funded for approximately \$177,000. An initial request in September 2023 for reimbursement has been so slow that staff is concerned about proceeding with work until the first reimbursement check has been received. The Board of Directors supports the Recreation, Greenbelt and Conservation Committee to provide direction and recommendations on programs and activities in this division.



PARKS & RECREATION DIVISION - (120)		2022-2023	2023-2024	2024-2025
		Adopted Budget	Adopted Budget	Proposed Budget
120-000-4185	Franchise Fee from Redwood Waste Solutions	\$ 32,000.00	\$ 34,000.00	\$ 34,000.00
120-000-4198	Other - Facility Rentals	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
	TOTAL PARKS & RECREATION REVENUE	\$ 34,500.00	\$ 37,000.00	\$ 37,000.00
	EXPENSES			
	PARKS			
	<i>Salaries, Wages & Benefits</i>			
120-614-5120	Wages	\$ 5,600.00	\$ 10,941.52	\$ 13,050.33
120-614-5129	Overtime			
120-614-5140	Retirement	\$ 3,200.00	\$ 7,734.80	\$ 1,990.62
120-614-5160	FICA (SS)	\$ 500.00	\$ 842.86	\$ 998.35
120-614-5161	Medicare	\$ 100.00	\$ 100.00	\$ 25.20
120-614-5170	Unemployment	\$ 100.00	\$ 19.25	\$ 140.06
120-614-5171	Staywell	\$ 28.00	\$ -	\$ -
	TOTAL SALARIES, WAGES & BENEFITS	\$ 9,528.00	\$ 19,638.43	\$ 16,204.56
	<i>Supplies & Services</i>			
120-614-5210	<i>Supplies</i>	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Community Garden			
	Misc Supplies			
	Dog Waste Stations			
120-614-5240	Building Maintenance	\$ 1,500.00	\$ 500.00	\$ 500.00
120-614-5241	Repairs to Equipment			
120-614-5250	PG&E/Propane	\$ 100.00	\$ 750.00	\$ 750.00
	Memberships/Meeting Expenses			
120-614-5300	Contract Services/Engineering/USGS			
	Litigation and Other Legal			
120-614-5340	Insurance - Group	\$ 5,000.00	\$ 3,396.00	\$ 4,000.00
120-614-5341	Worker's Compensation	\$ 1,400.00	\$ 3,900.00	\$ 3,400.00
	Other Expenses			
	Building Maintenance			
	Contingency/Uncertainty			
120-614-5720	Capital Reserve			
	TOTAL SUPPLIES & SERVICES	\$ 13,000.00	\$ 13,546.00	\$ 13,650.00
	TOTAL PARKS EXPENSES	\$ 22,528.00	\$ 33,184.43	\$ 29,854.56
	GOLF COURSE			
	<i>Supplies & Services</i>			
120-651-5210	Supplies	\$ 2,000.00	\$ 500.00	\$ 1,500.00
120-651-5230	Vehicle Expense	\$ 500.00	\$ 400.00	\$ 400.00
120-651-5240	Building Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
120-651-5241	Repairs to Equipment	\$ 500.00	\$ 500.00	\$ 500.00
	Tree Maintenance Contracts	\$ -	\$ -	\$ -
120-651-5260	Telephone/Communications	\$ 650.00	\$ 600.00	\$ 600.00
	Golf Course--Contract Services	\$ -		
120-651-5340	Insurance	\$ 3,120.00	\$ 2,500.00	\$ 2,500.00
120-651-5360	State/County Charges	\$ 100.00	\$ 100.00	\$ 100.00
	Other Expenses	\$ -		
	Capital Outlay	\$ -		
120-651-5710	Contingency/Uncertainty	\$ 1,000.00		
120-651-5720	Capital Reserve	\$ 2,500.00		
	TOTAL GOLF EXPENSES	\$ 11,870.00	\$ 6,100.00	\$ 7,100.00
	TOTAL PARKS & RECREATION EXPENSES	\$ 34,398.00	\$ 39,284.43	\$ 36,954.56

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Administration Department

The Administration Department is responsible for the elected five-member Board of Directors, its committees established to develop policy, adopting policies through ordinances and resolutions, and providing financial oversight for the Township and its annual budget. 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 the day-to-day Township business.

This department performs finance operations including AP/AR, utility billing, purchasing, payroll, collection functions, and the legally mandated annual audit. It also maintains official Township records including agenda packets, minutes, policies, ordinances, and resolutions. The department budget funds legal counsel for preparation of ordinances, contracts, and other legal documents, as well as providing legal support and opinions to the Board and General Manager.

Community planning and design review functions, including communicating with County of Mendocino on project approvals, and site plan design review are also the responsibility of this department.

The department operates at full capacity with 3 FTE and the General Manager. General Fund property taxes assessed by the County and other outside funding sources are received and distributed by this department.

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

To cover costs of the administrative staff support provided to all departments, allocation transfers to the Administration Department are made, as detailed in this table:

ADMINISTRATIVE OVERHEAD ALLOCATION BY DEPARTMENT - TRANSFER						
	<i>Employees</i>	Revenue \$	%	Admin Exp	Less (-) Admin Rev	Admin Transfers
Admin	4.00	\$ 307,300.00	0%	\$ 695,082.86	\$ 387,782.86	
P&Rec	0.18	\$ -	0%	\$ -	\$ -	\$ -
Water	3.12	\$ 1,645,678.07	50%			\$ 193,891.43
Sewer	2.70	\$ 1,451,783.18	45%			\$ 174,502.29
Fire	3.00	\$ 725,000.00	5%			\$ 19,389.14
ALL	13.00	\$ 4,129,761.25	100%			\$ 387,782.86

ADMINISTRATION DEPARTMENT - (120)		2022-2023	2023-2024	2024-2025
		Adopted Budget	Adopted Budget	Proposed Budget
G/L Acct #	Description			
REVENUES				
120-000-4131	BTCSO Allocation - Current	\$180,000.00	\$180,000.00	\$180,000.00
120-000-4132	BMD Allocation - Current	\$145,000.00	\$126,000.00	\$126,000.00
120-000-4171	Investment Interest	\$300.00	\$300.00	\$300.00
120-000-4185	Franchise Fee SWOW - To P&R Dept.			
120-000-4899	Other Miscellaneous Revenue	\$500.00	\$500.00	\$500.00
120-000-4851	Plan Review Fees	\$500.00	\$500.00	\$500.00
	TOTAL ADMINISTRATION REVENUE	\$326,300.00	\$307,300.00	\$307,300.00
TRANSFERS				
120-000-4168	From Water	\$135,596.25	\$130,551.52	\$193,891.43
120-000-4169	From Sewer	\$87,738.75	\$79,263.42	\$174,502.29
120-000-4170	From Fire	\$42,540.00	\$23,312.77	\$19,389.14
	From Parks and Recreation	\$0.00		
	TOTAL TRANSFERS	\$265,875.00	\$233,127.71	\$387,782.86
EXPENSES				
	<i>Salaries, Wages, & Benefits</i>			
120-612-5120	Salaries/Wages	\$303,215.00	\$279,555.60	\$314,810.56
120-612-5129	Overtime			
120-612-5140	Retirement	\$65,000.00	\$42,223.00	\$47,375.27
120-612-5141	ICMA 457 Emplr Contrib	\$6,000.00	\$2,000.00	\$1,200.00
120-612-5160	FICA (SS)	\$22,500.00	\$22,791.11	\$24,083.01
120-612-5161	Medicare	\$5,000.00	\$5,000.00	\$560.00
120-612-5170	Unemployment	\$810.00	\$560.00	\$3,784.02
120-612-5171	Staywell	\$2,000.00	\$2,000.00	\$2,000.00
	TOTAL SALARIES, WAGES & BENEFITS	\$404,525.00	\$354,129.71	\$393,812.86
	<i>Supplies & Services</i>			
120-612-5190	Training/Education	\$1,500.00	\$1,500.00	\$3,000.00
120-612-5210	Supplies	\$4,000.00	\$3,500.00	\$3,500.00
120-612-5211	Postage	\$2,000.00	\$4,000.00	\$2,000.00
120-612-5212	Publication of Notices	\$200.00	\$200.00	\$300.00
120-612-5240	Building Maintenance	\$7,500.00	\$5,500.00	\$120,000.00
120-612-5241	Repairs to Equipment	\$500.00	\$500.00	\$500.00
120-612-5250	PG&E/Propane	\$4,500.00	\$4,500.00	\$5,000.00
120-612-5260	Telephone/Communications	\$6,500.00	\$6,500.00	\$6,500.00
120-612-5270	Memberships/Meeting Expenses	\$10,000.00	\$15,000.00	\$12,500.00
120-612-5300	Contract Services	\$10,000.00	\$20,000.00	\$10,000.00
120-612-5301	Board Fees	\$12,000.00	\$12,000.00	\$14,375.00
120-612-5302	Legal Counsel Fees	\$23,450.00	\$23,450.00	\$25,795.00
120-612-5303	Other Legal	\$2,000.00	\$2,000.00	\$2,000.00
120-612-5304	District Architect Fees	\$500.00	\$500.00	\$0.00
120-612-5340	Insurance - Group	\$67,000.00	\$63,148.00	\$75,300.00
120-612-5341	Worker's Compensation	\$19,000.00	\$10,000.00	\$8,500.00
120-612-5360	State/County Charges	\$8,000.00	\$7,000.00	\$5,000.00
120-612-5390	Other Expenses	\$2,500.00	\$2,000.00	\$2,000.00
120-612-5400	Debt Service - Principal	\$3,500.00		
	Debt Service - Interest			
120-612-5430	Photocopy Laser Printer	\$1,500.00	\$3,500.00	\$3,500.00
120-612-5510	Capital Outlay			
120-612-5710	Contingency/Uncertainty	\$1,500.00	\$1,500.00	\$1,500.00
	TOTAL SUPPLIES & SERVICES	\$187,650.00	\$186,298.00	\$301,270.00
	TOTAL ADMINISTRATION EXPENSES	\$592,175.00	\$540,427.71	\$695,082.86

A California General Law Local Government

BUDGET SUMMARY TABLE

This table summarizes the overall revenues, transfers and expenses by department and type and will be incorporated into the budget resolution for adoption by the Board of Directors at its Public Hearing on June 11, 2024.

SUMMARY AND BUDGET RESOLUTION TABLE - FY 2024-25						
	Water Department	Sewer Department	Fire Department	Parks and Recreation	Administration	Totals
Revenues						
Fees	\$ 1,518,678	\$ 1,254,783		\$ 3,000	\$ 500	\$ 2,776,961
Assessments (Property/Special)	\$ 120,000	\$ 190,000	\$ 600,000		\$ 306,000	\$ 1,216,000
Other			\$ 125,000		\$ 800	\$ 125,800
Total Revenue	\$ 1,638,678	\$ 1,444,783	\$ 725,000	\$ 3,000	\$ 307,300	\$ 4,118,761
Expenses						
Personnel	\$ 282,379	\$ 244,568	\$ 270,403	\$ 16,205	\$ 393,813	\$ 1,207,368
Supplies & Services	\$ 783,976	\$ 682,348	\$ 298,975	\$ 20,750	\$ 301,270	\$ 2,087,319
Debt Payments	\$ 140,000	\$ 240,000	\$ 76,054		\$ -	\$ 456,054
Capital Outlay & Reserves	\$ 245,000	\$ 110,000	\$ 60,000		\$ -	\$ 415,000
Total Expenses	\$ 1,451,355	\$ 1,276,916	\$ 705,432	\$ 36,955	\$ 695,083	\$ 4,165,741
Transfers						
In (From General Fund)	\$ 7,000	\$ 7,000				
In (To Department)				\$ 34,000		
Out (To Administration)	\$ 193,891	\$ 174,502	\$ 19,389		\$ 387,783	
Total Transfers	\$ 186,891	\$ 167,502	\$ 19,389	\$ 34,000	\$ 387,783	
Net Totals	\$ 432	\$ 365	\$ 179	\$ 45	\$ -	

For copies of this document or information on District operations, finances or services, contact our office at 707-459-2494 or come by in person to 24860 Birch Street, Willits, CA 95490.

