

Resolution 2023-06

A Resolution of the Board of Directors of Brooktrails Township Community Services District Adopting Fiscal Year 2023-24 Financial Plan for Services (Budget)

WHEREAS, the Board of Directors of the Brooktrails Township Community Services District discussed the priorities for the Fiscal Year 2023-24 Financial Plan for Services – Annual Budget on April 8, 2023;

WHEREAS, the Board conducted a publicly noticed Public Hearing on June 13, 2023; and,

WHEREAS, the General Manager has provided an accompanying narrative with the Fiscal Year 2023-24 Budget to create a final Financial Plan for Services proposal for said 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 2023-24 Financial Plan for Services, effective July 1, 2023:

SUMMARY AND BUDGET RESOLUTION TABLE - FY 2023-24						
	Water Department	Sewer Department	Fire Department	Parks and Recreation	Administration	Total All Departments
Revenues						
Fees	\$ 1,518,966	\$ 1,239,060	\$ -	\$ -	\$ 1,000	\$ 2,759,026
Assessments	\$ 120,000	\$ 190,000	\$ 470,000	\$ -	\$ 306,000	\$ 1,086,000
Other	\$ 3,000	\$ -	\$ 80,000	\$ 3,000	\$ 300	\$ 86,300
Total Revenue	\$ 1,641,966	\$ 1,429,060	\$ 550,000	\$ 3,000	\$ 307,300	\$ 3,931,326
Expenses						
Personnel	\$ 262,240	\$ 347,910	\$ 234,776	\$ 19,638	\$ 354,130	\$ 1,218,694
Supplies & Services	\$ 773,665	\$ 623,733	\$ 195,209	\$ 19,646	\$ 186,298	\$ 1,798,551
Debt Payments	\$ 140,000	\$ 275,000	\$ 76,054	\$ -	\$ -	\$ 491,054
Capital Outlay & Reserve	\$ 342,000	\$ 110,000	\$ 20,000	\$ -	\$ -	\$ 472,000
Total Expenses	\$ 1,517,905	\$ 1,356,643	\$ 526,039	\$ 39,284	\$ 540,428	\$ 3,980,299
Transfers						
In From General Fund	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 14,000
In To Department	\$ -	\$ -	\$ -	\$ 34,000	\$ 233,128	\$ 267,128
Out To Administration	\$ (130,552)	\$ (79,263)	\$ (23,313)	\$ -	\$ -	\$ (233,128)
Total Transfers	\$ (123,552)	\$ (72,263)	\$ (23,313)	\$ 34,000	\$ 233,128	\$ 48,000
Net Totals	\$ 510	\$ 153	\$ 648	\$ (2,284)	\$ -	

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.

ADOPTED this June 13th of 2023 at a Regular meeting of the Board of Directors of Brooktrails Township Community Services District by the following roll call vote:

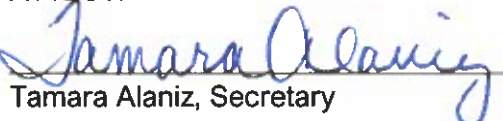
AYES: Cavallari, Santos, Horrick, Williams

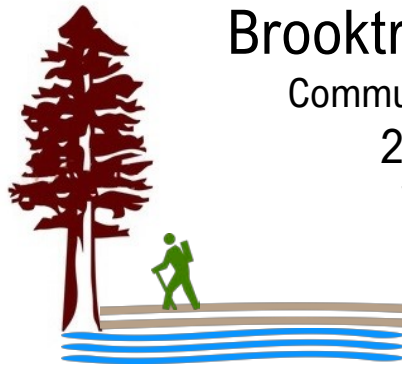
NAYS:

ABSENT: Tyler-O'Shea


 R. Richard Williams, President

ATTEST:


 Tamara Alaniz, Secretary



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 2023-24

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 2022-23 Budget;
- Maintains sustainable department expenses based on expected revenues;
- Supports mission focused objectives in each department;
- Illustrates a fourth year of transparent fiscal approach that works for ratepayers; and,
- Informs policymakers, the public and employees.

Township Services are the Focus of Department Missions

- | | |
|---|--|
| ▪ 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 (5.0 Full Time Employees [FTE])
- Fire Department (3 FTE, ≤10 volunteers)
- Administration Department (4 FTE, 5 elected board members and general counsel)
- *Golf Course Contractor* ▪ *Solid Waste Franchisee* ▪ *Contract Architect (as needed)*



Board of Directors

President Rick Williams, Vice President Tina Tyler-O'Shea
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 any 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 each department bottom line at fiscal year's end. Departmental bottom lines may be altered by adoption of a Board 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 2022-23

- COVID-19 and its Fiscal Impact on Utility Department Revenues –
The coronavirus pandemic persisted through the 2021-22 fiscal year budget. Throughout FY 2021-22, staff implemented health order mandates to protect public health. As public health conditions improved and businesses reopened, Mendocino County has removed most social distancing and mask mandates.
- The water and wastewater arrearages payment programs were developed statewide to help districts with past due utility account balances. The District ultimately received \$75,000 in arrearages payments.
- The Low Income Household Water Assistance Program (LIHWAP) provides utility bill payments to income-qualified customers who apply and receive approval. The Township has received a total of \$16,542 in payments from the state (as of 06/07/2023).
- 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 a good water supply year, staff took a few 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 months of continuous rainfall in late 2022 through Spring 2023. Water temperatures are still cool but preventative treatment to avoid early algae blooms will ensure a 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 increased after three years of saving and department reserves dedicated in the last four fiscal years have not been spent. However, \$500,000 of the \$625,000 saved was re-invested into a Certificate of Deposit (CD) with an interest rate of 4.25%, which will generate at least \$21,000 in interest earnings in the first twelve months. Options for reinvesting to receive additional dividends will be explored with the bank at the end of Calendar Year 2023. Department reserves are budgeted again and will be deposited into the reserve account along with quarterly CD dividends.

- 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.

This FY 2023-24 Budget Public Hearing is set for June 13, 2023. 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 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 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 1,554 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. The department remains staffed with 5 FTE, one fewer than it had in 2010. When the clarifier rake/motor failed in FY 2021-22 due to increased sediment loads from vegetation management activities in and around the District, staff facilitated the purchase of Clarifier 2, a long-planned and important capital project. Completion of the installation of Clarifier 2 is expected by the end of Calendar Year 2023.



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. 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.

This budget funds ongoing capital priorities to the wastewater collection system. The Primrose Lift Station relocation project continues to be the priority project into this fiscal year. The building and pumps are installed but electrical and wet well work has delayed the final tie-in to the system. The project is anticipated to be completed by December 31, 2023.

The design and daily operation of the wastewater collection system meets or exceeds wastewater standards as enforced by the state and federal authorities. The 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.

UTILITY PERSONNEL ALLOCATION	
WATER ENTERPRISE FUND	
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
TOTALS	2.05
SEWER ENTERPRISE FUND	
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
TOTALS	2.35
PARKS & RECREATION FUND	
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
TOTAL	0.60
AGGREGATE TOTAL	5.00

Utilities Department employees work as a team on water, sewer and parks and recreation duties. The department remains staffed with one fewer FTE than it was in 2010 and remains a key component in balancing the utility department budgets thirteen years later.

Utilities Department Rates as Adopted in Resolution 2022-06					
Calculation of Water Base Rate FY 2023-24			Calculation of Sewer Base Rate FY 2023-24		
	Total	Avg/Month		Total	Avg/Month
Total Budgeted Costs to Recover	\$ 1,648,456.29	\$ 137,371.36	Total Budgeted Costs to Recover	\$ 1,435,906.45	\$ 119,658.87
Applied Water Availability Revenue	\$ 120,000.00	\$ 10,000.00	Applied Sewer Availability Revenue	\$ 190,000.00	\$ 15,833.33
Applied Water Usage	\$ 436,799.56	\$ 36,399.96	Applied Other Revenue	\$ 50,000.00	\$ 4,166.67
Applied Other Revenue	\$ 50,000.00	\$ 4,166.67	Base Rate Needed	\$ 1,195,906.45	\$ 99,658.87
Base Rate Needed	\$ 1,041,656.73	\$ 86,804.73	Base Rate Charged	\$ 1,189,059.70	\$ 99,088.31
Base Rate Charged	\$ 1,032,166.80	\$ 86,013.90			

Water and sewer base rates were adopted in Fiscal Year 2022-23 and are anticipated to cover expenses for two fiscal years. This fiscal year will be the second year at the current base rates. Rate calculations made using FY 2022-23 expenses show a small deficit that can be covered by property tax revenues or capital funds. The water usage rate was increased from \$0.03394 per cubic foot to \$0.03718 beginning July 1, 2022 to cover increased water treatment costs. 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
2021-22	2 generators, radio read meters	primrose lift station	savings & new debt for replacement squad	trails	
2022-23	clarifier, 100' waterline @DchHnry/Emily	primrose lift station	new squad payment	trails	
2023-24	100' waterline @DchHnry/Emily, treatment plant piping	primrose lift station	new squad payment (3 FTE)	new trail loop	department laptop
2024-25	treatment plant piping, tank 2 (deferred)	lilac pump work	new squad payment (3 FTE)		desktop computers
	recycled water project				

WATER DEPARTMENT - (220)		2021-2022	2022-2023	2023-2024
		Adopted Budget	Adopted Budget	
G/L Acct #	Description			
REVENUES				
42510 ~ 220-000-4251	Water Base Rate	\$ 1,062,936.00	\$ 1,118,880.00	\$ 1,032,166.80
42520 ~ 220-000-4252	Water Usage Charges	\$ 366,310.12	\$ 398,735.27	\$ 436,799.56
42560 ~ 220-000-4256	Availability Charges	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
	General Fund Revenue Allocation	\$ 10,000.00	\$ 7,500.00	\$ 7,000.00
42720 ~ 220-000-4272	Retirement Insurance Premiums	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
42740 ~ 220-000-4274	Penalty Fees	\$ 50,000.00	\$ 60,000.00	\$ 50,000.00
42990 ~ 220-000-4299	Other	\$ -	\$ -	
	TOTAL WATER REVENUE	\$ 1,612,246.12	\$ 1,708,115.27	\$ 1,648,966.36
EXPENSES				
ADMIN TRANSFER				
		\$ 73,370.00	\$ 135,596.25	\$ 130,551.52
	TOTAL TRANSFER	\$ 73,370.00	\$ 135,596.25	\$ 130,551.52
0394 ~ 220-621-	Grant Funds			
	Salaries, Wages, & Benefits			
1200 ~ 220-621-5120	Salaries/Wages	\$ 173,786.00	\$ 183,000.00	\$ 159,123.11
1290 ~ 220-621-5129	Overtime			
1400 ~ 220-621-5140	Retirement	\$ 65,941.00	\$ 90,000.00	\$ 83,510
1401 ~ 220-621-5141	ICMA 457 Emplr Contrib	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1600 ~ 220-621-5160	FICA (SS)	\$ 11,778.00	\$ 15,000.00	\$ 14,070.02
1601 ~ 220-621-5161	Medicare	\$ 2,165.00	\$ 3,000.00	\$ 3,000.00
1700 ~ 220-621-5170	Unemployment	\$ 572.00	\$ 575.00	\$ 286.39
1702 ~ 220-621-5171	Staywell	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 256,492.00	\$ 293,825.00	\$ 262,239.68
	Supplies & Services			
1800 ~ 220-621-5180	Uniforms	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1900 ~ 220-621-5190	Training/Education	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
2100 ~ 220-621-5210	Supplies	\$ 200,000.00	\$ 200,000.00	\$ 190,000.00
	Operating Supplies	\$ -	\$ -	
	Replacement Parts	\$ -	\$ -	
	Chlorine	\$ -	\$ -	
	Potassium Permanganate	\$ -	\$ -	
	Soda Ash	\$ -	\$ -	
	Asphalt/Concrete/Rock	\$ -	\$ -	

	Polymer/Hydrofloc	\$ -	\$ -	
	Copper Sulfate	\$ -	\$ -	
	Miscellaneous Chemicals	\$ -	\$ -	
	Sales Tax Adjustment	\$ -	\$ -	
	Accrued invoices - to be reversed in July	\$ -	\$ -	
2101 ~ 220-621-5211	Postage	\$ 3,500.00	\$ 3,500.00	\$ 9,000.00
2102 ~ 220-621-5212	Publication of Notices	\$ 500.00	\$ 500.00	\$ 500.00
2103 ~ 220-621-	Bad Debt Allowance	\$ -	\$ -	
2105 ~ 220-621-5214	Water Analysis	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
2200 ~ 220-621-5220	Small Tools	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
2300 ~ 220-621-5230	Fleet Management (formerly Vehicles)	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Fuel	\$ -	\$ -	
	Repairs/Tires	\$ -	\$ -	
2390 ~ 220-621-	Mileage Reimbursement	\$ -	\$ -	
	Accrued invoices - to be reversed in July	\$ -	\$ -	
2380 ~ 220-621-	Travel Expense	\$ -	\$ -	
2400 ~ 220-621-5240	Building/Tank Maintenance	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
2401 ~ 220-621-5241	Repairs to Equipment	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2404 ~ 220-621-5242	Equip Replacement	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
2501 ~ 220-621-5250	PG&E/Propane	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00
2600 ~ 220-621-5260	Telephone/Communications	\$ 8,800.00	\$ 8,800.00	\$ 8,800.00
2700 ~ 220-621-5270	Memberships/Meeting Exp	\$ 1,400.00	\$ 1,400.00	\$ 7,500.00
2703 ~ 220-621-5273	Dues & Subscriptions	\$ 8,100.00	\$ 8,100.00	\$ 8,000.00
3000 ~ 220-621-5300	Contract Services/Engineering/USGS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
3005 ~ 220-621-5303	Other Legal	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
3400 ~ 220-621-5340	Insurance - Group	\$ 85,000.00	\$ 85,000.00	\$ 43,865.10
3401 ~ 220-621-5341	Worker's Compensation	\$ 46,000.00	\$ 46,000.00	\$ 45,000.00
3600 ~ 220-621-5360	State/County Charges	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
3900 ~ 220-621-5390	Other Expenses	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4000 ~ 220-621-5400	Debt Service - Principal	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00
4242 ~	Debt Service - Interest	\$ -	\$ -	
5200 ~ 220-621-5520	Capital Outlay	\$ 175,000.00	\$ 210,000.00	\$ 195,000.00
	Pump	\$ -	\$ -	
	Tank Liners	\$ -	\$ -	
	Water Meters	\$ -	\$ -	
	Tanks and Tank Sites	\$ -	\$ -	
	Capitalize Fixed Assets	\$ -	\$ -	
7100 ~ 220-621-5710	Contingency/Uncertainty	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
7200 ~ 220-621-5720	Capital Reserve	\$ 125,000.00	\$ 110,000.00	\$ 147,000.00
	TOTAL SUPPLIES & SERVICES	\$ 1,254,300.00	\$ 1,274,300.00	\$ 1,255,665.10
	TOTAL WATER EXPENSES	\$ 1,584,162.00	\$ 1,703,721.25	\$ 1,648,456.29

A California General Law Local Government

SEWER DEPARTMENT - (320)		2021-2022	2022-2023	2023-2024
		Adopted Budget	Adopted Budget	
G/L Acct #	Description			
REVENUES				
43510 ~ 320-000-4351	Sewer Base Rate	\$ 1,163,160.00	\$ 1,292,400.00	\$ 1,189,059.70
43540 ~ 320-000-4354	Other Sewer Charges	\$ 74,500.00	\$ 74,500.00	\$ 50,000.00
43560 ~ 320-000-4356	Sewer Availability Charges	\$ 190,000.00	\$ 200,000.00	\$ 190,000.00
43560-0200 ~ 320-000-	Sewer Availability Charges - Prior Year			
	General Fund Revenue Allocation	\$ 99,800.00	\$ 7,500.00	\$ 7,000.00
43990 ~ 320-000-4399	Other	\$ 4,500.00	\$ 4,500.00	
	TOTAL SEWER REVENUE	\$ 1,531,960.00	\$ 1,578,900.00	\$ 1,436,059.70
EXPENSES				
ADMIN TRANSFER				
		\$ 68,367.50	\$ 87,738.75	\$ 79,263.42
	TOTAL TRANSFER	\$ 68,367.50	\$ 87,738.75	\$ 79,263.42
0394 ~ 320-631-	Grant Funds			
	Salaries, Wages, & Benefits			
1200 ~ 320-631-5120	Salaries/Wages	\$ 236,709.00	\$ 240,000.00	\$ 206,010.68
1290 ~ 320-631-5129	Overtime			
1400 ~ 320-631-5140	Retirement	\$ 87,319.00	\$ 90,000.00	\$ 119,725.51
1401 ~ 320-631-5141	ICMA 457 Emplr Contrib	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1600 ~ 320-631-5160	FICA (SS)	\$ 16,030.00	\$ 18,000.00	\$ 16,030.00
1601 ~ 320-631-5161	Medicare	\$ 2,947.00	\$ 3,500.00	\$ 3,500.00
1700 ~ 320-631-5170	Unemployment	\$ 572.00	\$ 572.00	\$ 394.00
1702 ~ 320-631-5171	Staywell	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 345,827.00	\$ 354,322.00	\$ 347,910.35
1800 ~ 320-631-5180	Uniforms	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1900 ~ 320-631-5190	Training/Education	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2100 ~ 320-631-5210	Supplies	\$ 40,000.00	\$ 30,000.00	\$ 40,000.00
	<i>Operating Supplies</i>	\$ -	\$ -	
	<i>Replacement Parts</i>	\$ -	\$ -	
	<i>Bouthillier - Non-contract/labor or support</i>	\$ -	\$ -	
	<i>Equipment Rental</i>	\$ -	\$ -	
	<i>Meals</i>	\$ -	\$ -	
	<i>Asphalt/Concrete/Rock</i>	\$ -	\$ -	
	<i>Fencing Materials</i>	\$ -	\$ -	
	<i>Degreaser</i>	\$ -	\$ -	

	<i>Sales Tax Adjustment</i>	\$ -	\$ -	
	<i>Accrued Invoices</i>	\$ -	\$ -	
2101 ~ 320-631-5211	Postage	\$ 2,000.00	\$ 2,000.00	\$ 9,000.00
2102 ~ 320-631-5212	Publication of Notices	\$ 500.00	\$ 500.00	\$ 500.00
2103 ~ 320-631-	Bad Debt Allowance	\$ -	\$ -	
2200 ~ 320-631-5220	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
2300 ~ 320-631-5230	<i>Fleet Management (formerly Vehicles)</i>	\$ 20,000.00	\$ 20,000.00	\$ 17,500.00
	<i>Fuel</i>	\$ -	\$ -	
	<i>Repairs/Tires</i>	\$ -	\$ -	
2390 ~ 320-631-	<i>Mileage Reimbursement</i>	\$ -	\$ -	
	<i>Accrued invoices - to be reversed in July</i>	\$ -	\$ -	
2400 ~ 320-631-5240	Building Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
2401 ~ 320-631-5241	Repairs to Equipment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
2404 ~ 320-631-5242	Equipment Replacement	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2501 ~ 320-631-5250	PG&E/Propane	\$ 16,500.00	\$ 17,000.00	\$ 18,500.00
2600 ~ 320-631-5260	Telephone/Communications	\$ 8,100.00	\$ 8,100.00	\$ 8,500.00
2700 ~ 320-631-5270	Memberships/Meeting Expenses	\$ 600.00	\$ 600.00	\$ 1,200.00
2703 ~ 320-631-	Dues/Subscriptions	\$ -	\$ -	
3000 ~ 320-631-5300	Contract Services/Engineering	\$ 25,000.00	\$ 25,000.00	\$ 10,000.00
3005 ~ 320-631-5303	Other Legal	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
3400 ~ 320-631-5340	Insurance - Group	\$ 92,000.00	\$ 92,000.00	\$ 59,965.00
3401 ~ 320-631-5341	Worker's Compensation	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
3600 ~ 320-631-5360	State/County Charges	\$ 15,000.00	\$ 10,000.00	\$ 11,000.00
3700 ~ 320-631-5370	City Contract Operations	\$ 347,760.00	\$ 372,529.20	\$ 385,567.68
3900 ~ 320-631-5390	Other Expenses	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00
4000 ~ 320-631-5400	Debt Service - Principal	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
4242 ~ 320-631-5420	Debt Service - Interest	\$ -	\$ -	
4244 ~ 320-631-5422	Refinanced USDA Debt (per 4th Amendment w/City)	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
5300 ~ 320-631-5530	<i>Capital Outlay</i>	\$ 150,000.00	\$ 170,000.00	\$ 60,000.00
	<i>Sewer Pump</i>	\$ -	\$ -	
	<i>Wastewater Evaluation</i>	\$ -	\$ -	
	<i>Sewer Meter</i>	\$ -	\$ -	
	<i>Capitalize Fixed Assets</i>	\$ -	\$ -	
7100 ~ 320-631-5710	Contingency/Uncertainty	\$ 5,800.00	\$ 5,800.00	\$ 5,800.00
7200 ~ 320-631-5720	Capital Reserve	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	TOTAL SUPPLIES & SERVICES	\$ 1,106,460.00	\$ 1,134,729.20	\$ 1,008,732.68
	TOTAL EXPENSES	\$ 1,520,654.50	\$ 1,576,789.95	\$ 1,435,906.45

A California General Law Local Government

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 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, 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. That revenue source has not been yet paid out and original estimates of that revenue have fallen short. With the County of Mendocino facing fiscal troubles currently and in the coming fiscal year, the receipt of those revenues is uncertain.

PG&E settlement funding that paid for a trail rescue vehicle and emergency supplies in 2021-22 has \$15,000 of that funding remaining to pay for half of the squad vehicle debt service payment this fiscal year.

Salary and wage costs are slightly lower this year due to personnel changes. Debt service liabilities increased last fiscal year due to the purchase of a replacement squad vehicle through a ten-year financing contract.

An engineer's study was completed in April 2023, which identified a future budget shortfall, especially concerning the debt service requirements and inflationary impacts to equipment and supplies. The benefit assessment mail ballot resolution was adopted by the Board and circulated to property owners in Brooktrails to be tabulated at the June 27, 2023 Regular Board Meeting. Sherwood Firewise Communities held its 5 year anniversary meeting in May 2023 and voiced support for the assessment funding. If the increased assessment funding is agreed to by the voters, the future of this department budget will improve significantly.



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FIRE DEPARTMENT - (420)		2021-2022	2022-2023	2023-2024
		Adopted Budget	Adopted Budget	
G/L Acct #	Description			
REVENUES				
44410 ~ 420-000-4441	Fire Fund Special Levy - Current	\$ 255,000.00	\$ 255,000.00	\$ 235,000.00
44410 ~ 420-000-	Fire Fund Special Levy - Prior	\$ 235,000.00	\$ 235,000.00	\$ 235,000.00
44520 ~ 420-000-4452	Strike Team Revenue - Revenue for 3003	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
44530 ~ 420-000-4851	Plan Review Fees			
	Measure D&E (TOT)	\$ 49,000.00	\$ 29,000.00	\$ 29,000.00
44540 ~ 420-000-4494	Prop 172	\$ 20,000.00	\$ 20,000.00	\$ 19,000.00
44550 ~ 420-000-4455	Donations	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
44710 ~ 420-000-	Investment Interest			
	Workers Compensation Reimbursement	\$ 36,000.00	\$ -	
44930 ~ 420-000-4493	Fuel Management Grant	\$ 15,000.00	\$ 35,000.00	
44990 ~ 420-000-4499	Other - Cost Recovery		\$ 45,000.00	\$ 15,000.00
		\$ 631,000.00	\$ 636,000.00	\$ 550,000.00
EXPENSES				
ADMIN TRANSFER				
		\$ 25,012.50	\$ 42,540.00	\$ 23,312.77
	TOTAL TRANSFER	\$ 25,012.50	\$ 42,540.00	\$ 23,312.77
Salaries, Wages & Benefits				
1200 ~ 420-641-5120	Salaries/Wages	\$ 241,036.00	\$ 191,841.00	\$ 155,016.80
1290 ~ 420-641-5129	Overtime			
1400 ~ 420-641-5140	Retirement	\$ 45,915.00	\$ 47,000.00	\$ 60,354.54
1401 ~ 420-641-5141	ICMA 457 Emplr Contrib	\$ 200.00	\$ 500.00	\$ 500.00
1600 ~ 420-641-5160	FICA (SS)	\$ 22,791.00	\$ 24,000.00	\$ 12,844.58
1601 ~ 420-641-5161	Medicare	\$ 1,932.00	\$ 2,500.00	\$ 4,000.00
1701 ~ 420-641-5170	Unemployment	\$ 609.00	\$ 610.00	\$ 560.00
1702 ~ 420-641-5171	Staywell	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	TOTAL SALARIES, WAGES & BENEFITS	\$ 313,983.00	\$ 267,951.00	\$ 234,775.92
SUPPLIES & SERVICES				
1800 ~ 420-641-5180	Uniforms	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1801 ~ 420-641-5181	Protective Clothing	\$ 500.00	\$ 500.00	\$ 500.00
1900 ~ 420-641-5190	Training/Education	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
2100 ~ 420-641-5210	Supplies	\$ 25,000.00	\$ 26,000.00	\$ 25,000.00
	Fire Supression Equipment	\$ -	\$ -	
	Communication Equipment	\$ -	\$ -	

	Medical Equipment/Supplies	\$ -	\$ -	
	Office Supplies	\$ -	\$ -	
	Kitchen Supplies	\$ -	\$ -	
	Meals	\$ -	\$ -	
	Newsletters	\$ -	\$ -	
	Rescue Equipment	\$ -	\$ -	
	Station repairs/expenses	\$ -	\$ -	
	Awards	\$ -	\$ -	
	Accrued invoices - to be reversed in July	\$ -	\$ -	
2101 ~ 420-641-5211	Postage	\$ 750.00	\$ 800.00	\$ 800.00
2102 ~ 420-641-5212	Publication of Notices	\$ 300.00	\$ 100.00	\$ 100.00
2200 ~ 420-641-5220	Small tools	\$ 500.00	\$ 500.00	\$ 500.00
2300 ~ 420-641-5230	Fleet Management (formerly Vehicles)	\$ 30,000.00	\$ 28,000.00	\$ 27,000.00
	Building Maintenance			
	Repairs/tires			
2390 ~ 420-641-	Mileage Reimbursement			
2400 ~ 420-641-5240	Bldg Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2401 ~ 420-641-5241	Repairs to Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2404 ~ 420-641-	Equipment Replacement			
2501 ~ 420-641-5250	PG&E/Propane	\$ 5,775.00	\$ 6,000.00	\$ 6,000.00
2600 ~ 420-641-5260	Telephone/Communications	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
2700 ~ 420-641-5270	Memberships/Meeting Expenses	\$ 500.00	\$ 500.00	\$ 500.00
2703 ~ 420-641	Dues/Subscriptions			
3000 ~ 420-641-5300	Contract Services			
3002 ~ 420-641-5305	Fire Remunerations	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00
3003 ~ 420-641-5306	Strike Team Expenses - Expense for 44520	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
3004 ~ 420-641-	Legal Counsel Fees			
3400 ~ 420-641-5340	Insurance - Group	\$ 57,945.00	\$ 59,000.00	\$ 42,749.00
3401 ~ 420-641-5341	Worker's Compensation	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00
3509 ~ 420-641-5350	Contract Operations (Abatement)	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
3600 ~ 420-641-5360	State/County Charges	\$ 2,500.00	\$ 7,000.00	\$ 7,000.00
3900 ~ 420-641-5390	Other Expenses			
4000 ~ 420-641-5400	Debt Service - Principal	\$ 45,852.00	\$ 76,054.00	\$ 76,054.00
4242 ~ 420-641-5424	Debt Service - Interest			
4300 ~ 420-641-5430	Photocopy - Laser printer	\$ 560.00	\$ 560.00	\$ 560.00
5400 ~ 420-641-5540	Capital Outlay	\$ 15,000.00	\$ 7,500.00	\$ 5,000.00
7100 ~ 420-641-5710	Contingency/Uncertainty	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7200 ~ 420-641-5720	Capital Reserve	\$ 20,000.00	\$ 30,000.00	\$ 20,000.00
	TOTAL SUPPLIES & SERVICES	\$ 291,682.00	\$ 324,514.00	\$ 291,263.00
	TOTAL EXPENDITURES	\$ 630,677.50	\$ 635,005.00	\$ 526,038.92

A California General Law Local Government

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 to hold Trail Work Days and held multiple trails days in 2022-23, 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.

Unfortunately, this division is the only section of the proposed budget that cannot be balanced. Actual labor costs from last fiscal year had to be used for an accurate budget estimate. 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.

However, this year work will start on the Par Course Rehabilitation Project to be reimbursed with the California Per Capita Parks grant award for approximately \$177,000. A final funding agreement has been executed with the state and staff has worked with committee members to identify specific priorities for the trail and culvert work. 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)		2021-2022	2022-2023	2023-2024
		Adopted Budget	Adopted Budget	
41850 ~ 120-000-4185	Franchise Fee SWOW	\$ 27,000.00	\$ 32,000.00	\$ 34,000.00
45990 ~	Other	\$ 35,650.00	\$ 2,500.00	\$ 3,000.00
	TOTAL PARKS & RECREATION REVENUE	\$ 62,650.00	\$ 34,500.00	\$ 37,000.00
	EXPENSES			
	PARKS			
	<i>Salaries, Wages & Benefits</i>			
1200 ~ 120-614-5120	Wages	\$ 12,372.00	\$ 5,600.00	\$ 10,941.52
1290 ~ 120-614-5129	Overtime			
1400 ~ 120-614-5140	Retirement	\$ 6,749.00	\$ 3,200.00	\$ 7,734.80
1600 ~ 120-614-5160	FICA (SS)	\$ 693.00	\$ 500.00	\$ 842.86
1601 ~ 120-614-5161	Medicare	\$ 162.00	\$ 100.00	\$ 100.00
1700 ~ 120-614-5170	Unemployment	\$ 112.00	\$ 100.00	\$ 19.25
1702 ~ 120-614-5171	Staywell	\$ 28.00	\$ 28.00	\$ -
	TOTAL SALARIES, WAGES & BENEFITS	\$ 20,116.00	\$ 9,528.00	\$ 19,638.43
	<i>Supplies & Services</i>			
2100 ~ 120-614-5210	<i>Supplies</i>	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00
	Community Garden			
	Chipp's House			
	Misc Supplies			
	Dog Waste Stations			
	Portable Toilet Rental			
2300 ~	<i>Fleet Management (formerly Vehicles)</i>			
	Fuel			
	Repairs/Tires			
2390 ~	Mileage Reimbursement			
2400 ~ 120-614-5240	Building Maintenance	\$ 5,000.00	\$ 1,500.00	\$ 500.00
2401 ~ 120-614-5241	Repairs to Equipment			
2501 ~ 120-614-5250	PG&E/Propane	\$ 100.00	\$ 100.00	\$ 750.00
2600 ~	Telephone/Communications			
2700 ~	Memberships/Meeting Expenses			
3000 ~ 120-614-5300	Contract Services/Engineering/USGS			
3005 ~	Litigation and Other Legal			
3400 ~ 120-614-5340	Insurance - Group	\$ 5,000.00	\$ 5,000.00	\$ 3,396.00
3401 ~ 120-614-5341	Worker's Compensation	\$ 1,400.00	\$ 1,400.00	\$ 3,900.00
3600 ~	State/County Charges			
3900 ~	Other Expenses			
5100 ~	Building Maintenance			
7100 ~	Contingency/Uncertainty			
7200 ~ 120-614-5720	Capital Reserve			
	TOTAL SUPPLIES & SERVICES	\$ 14,500.00	\$ 13,000.00	\$ 13,546.00
	TOTAL PARKS EXPENSES	\$ 34,616.00	\$ 22,528.00	\$ 33,184.43
	GOLF COURSE			
	<i>Supplies & Services</i>			
2100 ~ 120-651-5210	Supplies	\$ 2,500.00	\$ 2,000.00	\$ 500.00
2300 ~ 120-651-5230	Vehicle Expense	\$ 500.00	\$ 500.00	\$ 400.00
2400 ~ 120-651-5240	Building Maintenance	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
2401 ~ 120-651-5241	Repairs to Equipment	\$ 500.00	\$ 500.00	\$ 500.00
2402 ~	Tree Maintenance Contracts	\$ -	\$ -	\$ -
2600 ~ 120-651-5260	Telephone/Communications	\$ 650.00	\$ 650.00	\$ 650.00
3000 ~	Golf Course--Contract Services	\$ -	\$ -	\$ -
3400 ~ 120-651-5340	Insurance	\$ 3,120.00	\$ 3,120.00	\$ 2,500.00
3600 ~ 120-651-5360	State/County Charges	\$ 100.00	\$ 100.00	\$ 100.00
3900 ~	Other Expenses	\$ -	\$ -	\$ -
5500 ~	Capital Outlay	\$ -	\$ -	\$ -
7100 ~ 120-651-5710	Contingency/Uncertainty	\$ 1,000.00	\$ 1,000.00	\$ -
7200 ~ 120-651-5720	Capital Reserve	\$ -	\$ 2,500.00	\$ -
	TOTAL GOLF EXPENSES	\$ 11,370.00	\$ 11,870.00	\$ 6,150.00
	TOTAL PARKS & RECREATION EXPENSES	\$ 45,986.00	\$ 34,398.00	\$ 39,334.43

A California General Law Local Government

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 \$	%	<i>%(diff)</i>	Admin Exp	Less (-) Admin Rev	Admin Transfers
Admin	4.00	\$ 307,300.00	8%		\$ 540,427.71	\$ 233,127.71	\$ -
P&Rec	0.60		0%				\$ -
Water	2.05	\$ 1,648,966.36	42%	3.00%			\$ 130,551.52
Sewer	2.35	\$ 1,436,059.70	36%	4.00%			\$ 79,263.42
Fire	3.00	\$ 550,000.00	14%	2.00%			\$ 23,312.77
ALL	12.00	\$ 3,942,326.06	100%	9%			\$ 233,127.71

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ADMINISTRATION DEPARTMENT - (120)		2021-2022	2022-2023	2023-2024
		Adopted Budget	Adopted Budget	
G/L Acct #	Description			
REVENUES				
41310-0100 ~ 120-000-4131	BTCSD Allocation - Current	\$298,500.00	\$180,000.00	\$180,000.00
41310-0200 ~ 120-000-4131	BTCSD Allocation - Prior			
41320-0100 ~ 120-000-4132	BMD Allocation - Current	\$129,550.00	\$145,000.00	\$126,000.00
41320-0200 ~ 120-000-4132	BMD Allocation - Prior			
41710 ~ 120-000-4171	Investment Interest (Checking Acct.)	\$300.00	\$300.00	\$300.00
41850 ~ 120-000-4185	Franchise Fee SWOW - To P&R Dept.			
41740 ~ 120-000-4272	Retirement Insurance Premiums			
41990 ~ 120-000-4899	Other Miscellaneous Revenue	\$500.00	\$500.00	\$500.00
48510 ~ 120-000-4851	Plan Review Fees	\$500.00	\$500.00	\$500.00
	TOTAL ADMINISTRATION REVENUE	\$429,350.00	\$326,300.00	\$307,300.00
TRANSFERS				
41698 ~ 120-000-4168	From Water	\$73,370.00	\$135,596.25	\$130,551.52
41699 ~ 120-000-4169	From Sewer	\$68,367.50	\$87,738.75	\$79,263.42
41700 ~ 120-000-4170	From Fire	\$25,012.50	\$42,540.00	\$23,312.77
41701	From Parks and Recreation	\$0.00	\$0.00	
	TOTAL TRANSFERS	\$166,750.00	\$265,875.00	\$233,127.71
EXPENSES				
	<i>Salaries, Wages, & Benefits</i>			
1200 ~ 120-612-5120	Salaries/Wages	\$299,623.00	\$303,215.00	\$279,555.60
1290 ~ 120-612-5129	Overtime			
1400 ~ 120-612-5140	Retirement	\$69,951.00	\$65,000.00	\$42,223.00
1401 ~ 120-612-5141	ICMA 457 Emplr Contrib	\$3,000.00	\$6,000.00	\$2,000.00
1600 ~ 120-612-5160	FICA (SS)	\$22,791.00	\$22,500.00	\$22,791.11
1601 ~ 120-612-5161	Medicare	\$5,001.00	\$5,000.00	\$5,000.00
1700 ~ 120-612-5170	Unemployment	\$812.00	\$810.00	\$560.00
1702 ~ 120-612-5171	Staywell	\$2,000.00	\$2,000.00	\$2,000.00
	TOTAL SALARIES, WAGES & BENEFITS	\$403,178.00	\$404,525.00	\$354,129.71

<i>Supplies & Services</i>				
1900 ~ 120-612-5190	Training/Education	\$1,500.00	\$1,500.00	\$1,500.00
2100 ~ 120-612-5210	Supplies	\$4,000.00	\$4,000.00	\$3,500.00
2101 ~ 120-612-5211	Postage	\$2,000.00	\$2,000.00	\$4,000.00
2102 ~ 120-612-5212	Publication of Notices	\$200.00	\$200.00	\$200.00
2400 ~ 120-612-5240	Building Maintenance	\$7,500.00	\$7,500.00	\$5,500.00
2401 ~ 120-612-5241	Repairs to Equipment	\$500.00	\$500.00	\$500.00
2501 ~ 120-612-5250	PG&E/Propane	\$4,500.00	\$4,500.00	\$4,500.00
2600 ~ 120-612-5260	Telephone/Communications	\$6,500.00	\$6,500.00	\$6,500.00
2700 ~ 120-612-5270	Memberships/Meeting Expenses	\$10,000.00	\$10,000.00	\$15,000.00
3000 ~ 120-612-5300	Contract Services	\$10,000.00	\$10,000.00	\$20,000.00
3001 ~ 120-612-5301	Board Fees	\$12,000.00	\$12,000.00	\$12,000.00
3004 ~ 120-612-5302	Legal Counsel Fees	\$23,450.00	\$23,450.00	\$23,450.00
3005 ~ 120-612-5303	Other Legal	\$2,000.00	\$2,000.00	\$2,000.00
3006 ~ 120-612-5304	District Architect Fees	\$500.00	\$500.00	\$500.00
3201 ~ 120-612-	Newsletter			
3400 ~ 120-612-5340	Insurance - Group	\$72,272.00	\$67,000.00	\$63,148.00
3401 ~ 120-612-5341	Worker's Compensation	\$19,000.00	\$19,000.00	\$10,000.00
3600 ~ 120-612-5360	State/County Charges	\$8,000.00	\$8,000.00	\$7,000.00
3900 ~ 120-612-5390	Other Expenses	\$2,500.00	\$2,500.00	\$2,000.00
4000 ~ 120-612-5400	Debt Service - Principal	\$3,500.00	\$3,500.00	
4242 ~ 120-612-	Debt Service - Interest			
4300 ~ 120-612-5430	Photocopy Laser Printer	\$1,500.00	\$1,500.00	\$3,500.00
5100 ~ 120-612-	<i>Capital Outlay</i>			
7100 ~ 120-612-5710	Contingency/Uncertainty	\$1,500.00	\$1,500.00	\$1,500.00
	TOTAL SUPPLIES & SERVICES	\$192,922.00	\$187,650.00	\$186,298.00
	TOTAL ADMINISTRATION EXPENSES	\$596,100.00	\$592,175.00	\$540,427.71

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 13, 2023.

SUMMARY AND BUDGET RESOLUTION TABLE - FY 2023-24						
	Water Department	Sewer Department	Fire Department	Parks and Recreation	Administration	Total All Departments
Revenues						
Fees	\$ 1,518,966	\$ 1,239,060	\$ -	\$ -	\$ 1,000	\$ 2,759,026
Assessments	\$ 120,000	\$ 190,000	\$ 470,000	\$ -	\$ 306,000	\$ 1,086,000
Other	\$ 3,000	\$ -	\$ 80,000	\$ 3,000	\$ 300	\$ 86,300
Total Revenue	\$ 1,641,966	\$ 1,429,060	\$ 550,000	\$ 3,000	\$ 307,300	\$ 3,931,326
Expenses						
Personnel	\$ 262,240	\$ 347,910	\$ 234,776	\$ 19,638	\$ 354,130	\$ 1,218,694
Supplies & Services	\$ 773,665	\$ 623,733	\$ 195,209	\$ 19,646	\$ 186,298	\$ 1,798,551
Debt Payments	\$ 140,000	\$ 275,000	\$ 76,054	\$ -	\$ -	\$ 491,054
Capital Outlay & Reserve	\$ 342,000	\$ 110,000	\$ 20,000	\$ -	\$ -	\$ 472,000
Total Expenses	\$ 1,517,905	\$ 1,356,643	\$ 526,039	\$ 39,284	\$ 540,428	\$ 3,980,299
Transfers						
In From General Fund	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 14,000
In To Department	\$ -	\$ -	\$ -	\$ 34,000	\$ 233,128	\$ 267,128
Out To Administration	\$ (130,552)	\$ (79,263)	\$ (23,313)	\$ -	\$ -	\$ (233,128)
Total Transfers	\$ (123,552)	\$ (72,263)	\$ (23,313)	\$ 34,000	\$ 233,128	\$ 48,000
Net Totals	\$ 510	\$ 153	\$ 648	\$ (2,284)	\$ -	

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

