



Brooktrails Township

Community Services District
24860 Birch Street
Willits, CA 95490

707-459-2494

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Financial Plan of Services and Budget for Fiscal Year 2022-23

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:

- Budgets line items based on actual expenses and known increases from FY 2021-22;
- Maintains sustainable department expenses based on expected revenues;
- Supports shared objectives by staying the current course in each department;
- Continues the third year of this transparent fiscal approach; and,
- Informs policymakers, the public and employees.



Township Services – the Focus of our Department Missions

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

Personnel Groups 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 Tony Orth

Department Budgets and Line Items

Each department budget tracks revenues, incorporating rates and fees, assessments, and any other income. Expenses are tracked 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 yearend. Departmental bottom lines will only be altered by 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 2021-22 in the 2022-23 Budget

- 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 Shutoff Protection Act resulted in significant revenue losses to the water and sewer funds over two years, as well as prohibition on water service discontinuance. Staff regularly worked with customers impacted by COVID-19 to develop alternative payment arrangements and address past due balances; but, many past due customers were not past due from COVID-19 impacts and knew their water could not be shut off for non-payment. Economic impacts to landlords from eviction prohibition mandates and unpaid rent also contributed to past due utility account balances. Through the intervention of several professional associations over two years, water and wastewater arrearages payment programs were developed statewide to help districts with past due utility account balances.

▪2021 Drought Declaration –

Mendocino County experienced significant drought impacts in FY 2021-22, including a water shortage emergency on the coast from Mendocino to Fort Bragg, as well as in the inland community of Covelo. However, in 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 all efforts to notify customers with usage above the permitted 9,000 gallons per connection monthly. A few restrictor installations on overusing accounts helped keep demand sustainable throughout the fiscal year.

Water quality is good, helped by late spring rains and low water temperatures. Preventative treatment to avoid early algae blooms will continue this year to 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.

▪Public Safety Power Shut-off (PSPS) Preparation and System Redundancies –

2019 PSPS events increased costs to both the utilities and fire departments. Careful planning and investment over two years has fully equipped the water distribution system with backup power generation throughout the service area. The office and fire station now have generator power available to power both buildings in case of power outages.

▪Utility Debt Refinancing and Overall Debt Service Reduction –

District water bond refinancing, City sewer bond refinancing, no new utility department debt with cash funded capital projects has lowered debt service expenses, resulting in additional availability of revenue for supplies, services, and capital expenses.

▪Capital Reserves –

Department reserves dedicated in FY2019-20, FY2020-21, and FY 2021-22 have not been spent: Water Department Reserves are \$225,000; Sewer Department Reserves are \$150,000; and Fire Department Reserves are \$50,000. Reserves are budgeted again by department and will be deposited into the reserve account.

▪Budget Transparency –

This budget document uses an understandable and ubiquitous approach to fiscal health and has been designed and formatted to be straightforward and easily referenced.

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 capital priorities to the water system, which are identified in the following pages. 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 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. The most significant operations and maintenance work in 2021-22 included repair of a very large leak at Dutch Henry Creek and system maintenance during a Tank 7 rehabilitation and also when the clarifier rake/motor failed due to increased sediment loads. Tank 3, which increased the storage capacity of the system by 200,000 gallons, effectively addresses demands in its pressure zone and improves system capabilities.



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 capital priorities to the wastewater collection system, which are identified in the following pages. The Primrose Lift Station relocation project continues to be the priority project into this fiscal year as the building and pumps have been slightly delayed due to supply chain issues during and after the COVID-19 pandemic. The project is anticipated to be completed by December 31, 2022.

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.

| 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 are dedicated to their duties and the Township customers. All Department employees have wastewater collection certification as required by law. Staff continues to share responsibilities and support City of Willits staff, helping maintain the condition of the wastewater collection system and main lines. 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, twelve years later, it remains a key component in balancing the utility department budgets.

Utilities Department Rates as Adopted in Resolution 2019-07 (No Increase in 2022-23)

| Calculation of Water Base Rate FY 2022-23 | Total | Avg/Month | Calculation of Sewer Base Rate FY 2022-23 | Total | Avg/Month |
|---|---------------------|------------------|---|--------------------|-------------------|
| Total Budgeted Costs to Recover | \$ 1,703,721 | \$ 141,977 | Total Budgeted Costs to Recover | \$ 1,576,790 | \$ 131,399 |
| Applied Water Availability Revenue | \$ 120,000 | \$ 10,000 | Applied Sewer Availability Revenue | \$ 200,000 | \$ 16,667 |
| Applied Water Usage (Current Rate) | \$ 398,735 | \$ 33,228 | Applied Other Revenue | \$ 74,500 | \$ 6,208 |
| Applied Other Revenue | \$ 60,000 | \$ 5,000 | Base Rate Needed | \$1,302,290 | \$ 108,524 |
| Base Rate Needed | \$ 1,124,986 | \$ 93,749 | Base Rate Charged | \$ 1,163,160 | \$ 96,930 |
| Base Rate Charged | \$ 1,118,880 | \$ 93,240 | Base Rate Collected Per Month | \$ 96,930 | |
| Base Rate Collected Per Month | \$ 93,240 | | Base Rate Collected Per Connection | \$ 809 | |
| Base Rate Collected Per Connection | \$ 720 | | Base Rate Collected Per Mo. Per Conn. (@100%) | \$ 67.45 | |
| Base Rate Collected Per Mo. Per Conn. (@100%) | \$ 59.96 | | 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 | | Proposed Monthly Base Rate Increase | \$0 | \$0 |
| Proposed Monthly Base Rate Increase | \$0 | \$0 | | | |

The water and sewer base rates were adopted prior to Fiscal Year 2019-20 and were anticipated to cover expenses for two to three fiscal years. This fiscal year will be the fourth year at the current base rates. Rate calculations made using FY 2021-22 expenses show a slight deficit that will be covered by property tax revenues and capital funds. The water usage rate was increased from \$0.03118 per cubic foot to \$0.03394 beginning July 1, 2021 to cover increased water treatment costs. The tables above show how the base rate needed is calculated after water usage assessments are factored into the revenue demands.

Water Department Capital Priorities

Ongoing

- Install a second clarifier
- Replace deteriorated mainlines, laterals & valves
- Fix mainline/lateral leaks
- Reline, reroof & replace redwood tanks
- Install radio read meters

Completed in FY 2021-22

- Installed generators and transfer switches at all pump stations
- Updated dam emergency action plans
- Rebuilt a pump house and clarifier rake/motor
- Replaced blow offs and water valves in streets
- Repaired road surfaces
- Installed and ordered more radio read meters
- Recycled Water Project Planning Application – engineering and environmental
- Tank 7 rehabilitated and back online

Continuing in FY 2022-23

- Develop Alternatives for a Treatment Process to Provide a Recycled Water Supply
- Begin planning to replace Tank 2
- Acquire lot adjacent to quarry site
- GIS mapping of water system

Others

- *Replace Tank 14*
- *Develop alternatives to reduce evaporation losses and generate energy from lakes*

Sewer Department Capital Priorities

Ongoing

- Maintain Vac-Truck and equipment for sewer lateral inspections and system-wide jetting
- Reduce and eliminate sewer spills/system leaks
- Keep grinder pumps free of debris for optimum wastewater flow collection
- Replace deteriorated mainlines and laterals
- Maintain outflow meter to City of Willits
- Sewer lateral inspections

Completed in FY 2021-22

- Camera Truck repairs
- Developed pad, wet well and pipeline for Primrose Lift Station relocation – designed and ordered building
- Repaired road surfaces
- Responded to lift station alarms
- Repaired main line root intrusions

Continuing in FY 2022-23

- Complete Primrose Lift Station relocation
- Develop Alternatives for a Treatment Process to Provide a Recycled Water Supply
- GIS mapping of sewer collection infrastructure

Others

- *Rebuild Camera Truck Engine or Replace Vehicle*
- *Replace 14” Sewer Main to Willits*

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| WATER DEPARTMENT - (220) | | 2021-2022 | 2022-2023 |
|--------------------------|---|------------------------|------------------------|
| | | Adopted Budget | Proposed Budget |
| G/L Acct # | Description | | |
| REVENUES | | | |
| 42510 ~ 220-000-4251 | Water Base Rate | \$ 1,062,936.00 | \$ 1,118,880.00 |
| 42520 ~ 220-000-4252 | Water Usage Charges | \$ 366,310.12 | \$ 398,735.27 |
| 42560 ~ 220-000-4256 | Availability Charges | \$ 120,000.00 | \$ 120,000.00 |
| | General Fund Revenue Allocation | \$ 10,000.00 | \$ 7,500.00 |
| 42720 ~ 220-000-4272 | Retirement Insurance Premiums | \$ 3,000.00 | \$ 3,000.00 |
| 42740 ~ 220-000-4274 | Penalty Fees | \$ 60,000.00 | \$ 60,000.00 |
| 42990 ~ 220-000-4299 | Other | \$ - | \$ - |
| | TOTAL WATER REVENUE | \$ 1,622,246.12 | \$ 1,708,115.27 |
| EXPENSES | | | |
| ADMIN TRANSFER | | | |
| | | \$ 73,370.00 | \$ 135,596.25 |
| | TOTAL TRANSFER | \$ 73,370.00 | \$ 135,596.25 |
| 0394 ~ 220-621- | Grant Funds | | |
| | Salaries, Wages, & Benefits | | |
| 1200 ~ 220-621-5120 | Salaries/Wages | \$ 173,786.00 | \$ 183,000.00 |
| 1290 ~ 220-621-5129 | Overtime | | |
| 1400 ~ 220-621-5140 | Retirement | \$ 65,941.00 | \$ 90,000.00 |
| 1401 ~ 220-621-5141 | ICMA 457 Emplr Contrib | \$ 1,000.00 | \$ 1,000.00 |
| 1600 ~ 220-621-5160 | FICA (SS) | \$ 11,778.00 | \$ 15,000.00 |
| 1601 ~ 220-621-5161 | Medicare | \$ 2,165.00 | \$ 3,000.00 |
| 1700 ~ 220-621-5170 | Unemployment | \$ 572.00 | \$ 575.00 |
| 1702 ~ 220-621-5171 | Staywell | \$ 1,250.00 | \$ 1,250.00 |
| | TOTAL SALARIES, WAGES & BENEFITS | \$ 256,492.00 | \$ 293,825.00 |
| | Supplies & Services | | |
| 1800 ~ 220-621-5180 | Uniforms | \$ 1,500.00 | \$ 1,500.00 |
| 1900 ~ 220-621-5190 | Training/Education | \$ 3,500.00 | \$ 3,500.00 |
| 2100 ~ 220-621-5210 | Supplies | \$ 200,000.00 | \$ 200,000.00 |
| | 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 |
| 2102 ~ 220-621-5212 | Publication of Notices | \$ 500.00 | \$ 500.00 |
| 2103 ~ 220-621- | Bad Debt Allowance | \$ - | \$ - |
| 2105 ~ 220-621-5214 | Water Analysis | \$ 18,000.00 | \$ 18,000.00 |
| 2200 ~ 220-621-5220 | Small Tools | \$ 5,000.00 | \$ 5,000.00 |
| 2300 ~ 220-621-5230 | Fleet Management (formerly Vehicles) | \$ 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 |
| 2401 ~ 220-621-5241 | Repairs to Equipment | \$ 10,000.00 | \$ 10,000.00 |
| 2404 ~ 220-621-5242 | Equip Replacement | \$ 25,000.00 | \$ 25,000.00 |
| 2501 ~ 220-621-5250 | PG&E/Propane | \$ 160,000.00 | \$ 160,000.00 |
| 2600 ~ 220-621-5260 | Telephone/Communications | \$ 8,800.00 | \$ 8,800.00 |
| 2700 ~ 220-621-5270 | Memberships/Meeting Exp | \$ 1,400.00 | \$ 1,400.00 |
| 2703 ~ 220-621-5273 | Dues & Subscriptions | \$ 8,100.00 | \$ 8,100.00 |
| 3000 ~ 220-621-5300 | Contract Services/Engineering/USGS | \$ 15,000.00 | \$ 15,000.00 |
| 3005 ~ 220-621-5303 | Other Legal | \$ 2,000.00 | \$ 2,000.00 |
| 3400 ~ 220-621-5340 | Insurance - Group | \$ 85,000.00 | \$ 85,000.00 |
| 3401 ~ 220-621-5341 | Worker's Compensation | \$ 46,000.00 | \$ 46,000.00 |
| 3600 ~ 220-621-5360 | State/County Charges | \$ 31,000.00 | \$ 31,000.00 |
| 3900 ~ 220-621-5390 | Other Expenses | \$ 5,000.00 | \$ 5,000.00 |
| 4000 ~ 220-621-5400 | Debt Service - Principal | \$ 140,000.00 | \$ 140,000.00 |
| 4242 ~ | Debt Service - Interest | \$ - | \$ - |
| 5200 ~ 220-621-5520 | Capital Outlay | \$ 175,000.00 | \$ 210,000.00 |
| | Pump | \$ - | \$ - |
| | Tank Liners | \$ - | \$ - |
| | Water Meters | \$ - | \$ - |
| | Tanks and Tank Sites | \$ - | \$ - |
| | Capitalize Fixed Assets | \$ - | \$ - |
| 7100 ~ 220-621-5710 | Contingency/Uncertainty | \$ 50,000.00 | \$ 50,000.00 |
| 7200 ~ 220-621-5720 | Capital Reserve | \$ 125,000.00 | \$ 110,000.00 |
| | TOTAL SUPPLIES & SERVICES | \$ 1,254,300.00 | \$ 1,274,300.00 |
| | TOTAL WATER EXPENSES | \$ 1,584,162.00 | \$ 1,703,721.25 |

A California General Law Local Government

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

| | | | |
|---------------------|--|------------------------|------------------------|
| | <i>Sales Tax Adjustment</i> | \$ - | \$ - |
| | <i>Accrued Invoices</i> | \$ - | \$ - |
| 2101 ~ 320-631-5211 | Postage | \$ 2,000.00 | \$ 2,000.00 |
| 2102 ~ 320-631-5212 | Publication of Notices | \$ 500.00 | \$ 500.00 |
| 2103 ~ 320-631- | Bad Debt Allowance | \$ - | \$ - |
| 2200 ~ 320-631-5220 | Small Tools | \$ 1,500.00 | \$ 1,500.00 |
| 2300 ~ 320-631-5230 | <i>Fleet Management (formerly Vehicles)</i> | \$ 20,000.00 | \$ 20,000.00 |
| | <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 |
| 2401 ~ 320-631-5241 | Repairs to Equipment | \$ 5,000.00 | \$ 5,000.00 |
| 2404 ~ 320-631-5242 | Equipment Replacement | \$ 10,000.00 | \$ 10,000.00 |
| 2501 ~ 320-631-5250 | PG&E/Propane | \$ 16,500.00 | \$ 17,000.00 |
| 2600 ~ 320-631-5260 | Telephone/Communications | \$ 8,100.00 | \$ 8,100.00 |
| 2700 ~ 320-631-5270 | Memberships/Meeting Expenses | \$ 600.00 | \$ 600.00 |
| 2703 ~ 320-631- | Dues/Subscriptions | \$ - | \$ - |
| 3000 ~ 320-631-5300 | Contract Services/Engineering | \$ 25,000.00 | \$ 25,000.00 |
| 3005 ~ 320-631-5303 | Other Legal | \$ 1,000.00 | \$ 1,000.00 |
| 3400 ~ 320-631-5340 | Insurance - Group | \$ 92,000.00 | \$ 92,000.00 |
| 3401 ~ 320-631-5341 | Worker's Compensation | \$ 32,000.00 | \$ 32,000.00 |
| 3600 ~ 320-631-5360 | State/County Charges | \$ 15,000.00 | \$ 10,000.00 |
| 3700 ~ 320-631-5370 | City Contract Operations | \$ 347,760.00 | \$ 372,529.20 |
| 3900 ~ 320-631-5390 | Other Expenses | \$ 5,000.00 | \$ 3,000.00 |
| 4000 ~ 320-631-5400 | Debt Service - Principal | \$ 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 |
| 5300 ~ 320-631-5530 | <i>Capital Outlay</i> | \$ 150,000.00 | \$ 170,000.00 |
| | <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 |
| 7200 ~ 320-631-5720 | Capital Reserve | \$ 50,000.00 | \$ 50,000.00 |
| | TOTAL SUPPLIES & SERVICES | \$ 1,106,460.00 | \$ 1,134,729.20 |
| | TOTAL EXPENSES | \$ 1,520,654.50 | \$ 1,576,789.95 |

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, but the department has not yet received funding from this source. PG&E settlement funding paid for a trail rescue vehicle and emergency supplies in 2021-22.

Salary and wage costs are slightly lower this year due to personnel changes. Anticipated reimbursement from CalFire for staff, apparatus, woodchipper and water tender sharing in 2021-22 are included as revenue line items. Debt service liabilities increased this fiscal year due to the purchase of a replacement squad vehicle through a ten-year financing contract. PG&E settlement funding will cover 1.5 years of that debt service.

Fire Department Priorities

Ongoing

- Maintain a high level of service and training
- Pursue grants for special equipment/programs
- Hazardous Vegetation Abatement Program
- Fund seasonal staffing
- Maintain community relations and mutual aid partners
- Grow the Volunteer Firefighter Roster

Completed in FY 2021-22

- Financed replacement squad vehicle
- Created revenue from staff & apparatus sharing
- Hired Firefighters
- Responded to 531 calls in 2021
- Repaired garage bay doors

Continuing in FY 2022-23

- Address continued impacts from the Snowstorm of Jan 2021 and PG&E vegetation clearance activities
- Outreach to properties with hazardous vegetation
- Volunteer House renovations
- Pursue funding for squad vehicle debt service

Others

- Pursue increased fire assessment to reduce impacts from uncollected vacant parcel assessments
- Pursue grant funding for Greenbelt fuels management

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| FIRE DEPARTMENT - (420) | | 2021-2022 | 2022-2023 |
|-------------------------|--|----------------------|----------------------|
| | | Adopted Budget | Proposed Budget |
| G/L Acct # | Description | | |
| REVENUES | | | |
| 44410 ~ 420-000-4441 | Fire Fund Special Levy - Current | \$ 255,000.00 | \$ 255,000.00 |
| 44410 ~ 420-000- | Fire Fund Special Levy - Prior | \$ 235,000.00 | \$ 235,000.00 |
| 44520 ~ 420-000-4452 | Strike Team Revenue - <i>Revenue for 3003</i> | \$ 20,000.00 | \$ 15,000.00 |
| 44530 ~ 420-000-4851 | Plan Review Fees | | |
| | Measure D&E (TOT)/Cnabs.(<i>anticipated</i>) | \$ 49,000.00 | \$ 29,000.00 |
| 44540 ~ 420-000-4494 | Prop 172 | \$ 20,000.00 | \$ 20,000.00 |
| 44550 ~ 420-000-4455 | Donations | \$ 1,000.00 | \$ 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 |
| | | \$ 631,000.00 | \$ 636,000.00 |
| EXPENSES | | | |
| ADMIN TRANSFER | | \$ 25,012.50 | \$ 42,540.00 |
| | TOTAL TRANSFER | \$ 25,012.50 | \$ 42,540.00 |
| | Salaries, Wages & Benefits | | |
| 1200 ~ 420-641-5120 | Salaries/Wages | \$ 241,036.00 | \$ 191,841.00 |
| 1290 ~ 420-641-5129 | Overtime | | |
| 1400 ~ 420-641-5140 | Retirement | \$ 45,915.00 | \$ 47,000.00 |
| 1401 ~ 420-641-5141 | ICMA 457 Emplr Contrib | \$ 200.00 | \$ 500.00 |
| 1600 ~ 420-641-5160 | FICA (SS) | \$ 22,791.00 | \$ 24,000.00 |
| 1601 ~ 420-641-5161 | Medicare | \$ 1,932.00 | \$ 2,500.00 |
| 1701 ~ 420-641-5170 | Unemployment | \$ 609.00 | \$ 610.00 |
| 1702 ~ 420-641-5171 | Staywell | \$ 1,500.00 | \$ 1,500.00 |
| | TOTAL SALARIES, WAGES & BENEFITS | \$ 313,983.00 | \$ 267,951.00 |
| | SUPPLIES & SERVICES | | |
| 1800 ~ 420-641-5180 | Uniforms | \$ 1,500.00 | \$ 1,500.00 |
| 1801 ~ 420-641-5181 | Protective Clothing | \$ 500.00 | \$ 500.00 |
| 1900 ~ 420-641-5190 | Training/Education | \$ 2,000.00 | \$ 1,500.00 |
| 2100 ~ 420-641-5210 | Supplies | \$ 25,000.00 | \$ 26,000.00 |
| | <i>Fire Supression Equipment</i> | \$ - | \$ - |
| | <i>Communication Equipment</i> | \$ - | \$ - |

| | | | |
|---------------------|---|----------------------|----------------------|
| | 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 |
| 2102 ~ 420-641-5212 | Publication of Notices | \$ 300.00 | \$ 100.00 |
| 2200 ~ 420-641-5220 | Small tools | \$ 500.00 | \$ 500.00 |
| 2300 ~ 420-641-5230 | Fleet Management (formerly Vehicles) | \$ 30,000.00 | \$ 28,000.00 |
| | Building Maintenance | | |
| | Repairs/tires | | |
| 2390 ~ 420-641- | Mileage Reimbursement | | |
| 2400 ~ 420-641-5240 | Bldg Maintenance | \$ 1,000.00 | \$ 1,000.00 |
| 2401 ~ 420-641-5241 | Repairs to Equipment | \$ 1,000.00 | \$ 1,000.00 |
| 2404 ~ 420-641- | Equipment Replacement | | |
| 2501 ~ 420-641-5250 | PG&E/Propane | \$ 5,775.00 | \$ 6,000.00 |
| 2600 ~ 420-641-5260 | Telephone/Communications | \$ 5,000.00 | \$ 6,000.00 |
| 2700 ~ 420-641-5270 | Memberships/Meeting Expenses | \$ 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 |
| 3003 ~ 420-641-5306 | Strike Team Expenses - Expense for 44520 | \$ 20,000.00 | \$ 15,000.00 |
| 3004 ~ 420-641- | Legal Counsel Fees | | |
| 3400 ~ 420-641-5340 | Insurance - Group | \$ 57,945.00 | \$ 59,000.00 |
| 3401 ~ 420-641-5341 | Worker's Compensation | \$ 29,000.00 | \$ 29,000.00 |
| 3509 ~ 420-641-5350 | Contract Operations (Abatement) | \$ 15,000.00 | \$ 15,000.00 |
| 3600 ~ 420-641-5360 | State/County Charges | \$ 2,500.00 | \$ 7,000.00 |
| 3900 ~ 420-641-5390 | Other Expenses | | |
| 4000 ~ 420-641-5400 | Debt Service - Principal | \$ 45,852.00 | \$ 76,054.00 |
| 4242 ~ 420-641-5424 | Debt Service - Interest | | |
| 4300 ~ 420-641-5430 | Photocopy - Laser printer | \$ 560.00 | \$ 560.00 |
| 5400 ~ 420-641-5540 | Capital Outlay | \$ 15,000.00 | \$ 7,500.00 |
| 7100 ~ 420-641-5710 | Contingency/Uncertainty | \$ 2,000.00 | \$ 2,000.00 |
| 7200 ~ 420-641-5720 | Capital Reserve | \$ 20,000.00 | \$ 30,000.00 |
| | TOTAL SUPPLIES & SERVICES | \$ 291,682.00 | \$ 324,514.00 |
| | TOTAL EXPENDITURES | \$ 630,677.50 | \$ 635,005.00 |

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. 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 four trails days in 2021, improving trail surfaces and adjacent areas, and re-routing trails where work was needed.

The Brooktrails Golf Course affordably serves both Ball and Disc Golf players. The Golf Course is operated by a contractor and no assessments 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. However, this year is the first when the golf course contractor is required to provide 3% of revenues, which will be deposited into a capital reserve account for the golf course.

The Board of Directors appointed a Recreation, Greenbelt and Conservation Committee that meets monthly from March to November to provide direction and recommendations to the Board of Directors on programs and activities under the purview of this division.

Parks and Recreation Priorities

Ongoing

- Clear trails and mow vegetated overgrowth in recreation areas
- Maintain and preserve department facilities
- Clean trash and restrooms
- Repair and replace playground equipment and wood chips
- Assist contractor with maintenance of the golf course
- Coordinate vegetation management activities in the greenbelt areas

Completed in FY 2021-22

- Distributed over 600 trail maps
- Replaced flags and cups on the golf course
- Replaced disc golf baskets
- Coordinated par course and trail vegetation clearance with PG&E contractors

Continuing in 2022-23

- Golf shop kitchen improvements
- Participate with ERWIG on LWS/salmonid habitat enhancements in Willits Creek

| PARKS & RECREATION DIVISION - (120) | | 2021-2022 | 2022-2023 |
|-------------------------------------|--|---------------------|---------------------|
| | | Adopted Budget | Proposed Budget |
| 41850 ~ 120-000-4185 | Franchise Fee SWOW | \$ 27,000.00 | \$ 32,000.00 |
| 45990 ~ | Other (Capital Reserve Deposit) | \$ 35,650.00 | \$ 2,500.00 |
| | TOTAL PARKS & RECREATION REVENUE | \$ 62,650.00 | \$ 34,500.00 |
| | EXPENSES | | |
| | PARKS | | |
| | Salaries, Wages & Benefits | | |
| 1200 ~ 120-614-5120 | Wages | \$ 12,372.00 | \$ 5,600.00 |
| 1290 ~ 120-614-5129 | Overtime | | |
| 1400 ~ 120-614-5140 | Retirement | \$ 6,749.00 | \$ 3,200.00 |
| 1600 ~ 120-614-5160 | FICA (SS) | \$ 693.00 | \$ 500.00 |
| 1601 ~ 120-614-5161 | Medicare | \$ 162.00 | \$ 100.00 |
| 1700 ~ 120-614-5170 | Unemployment | \$ 112.00 | \$ 100.00 |
| 1702 ~ 120-614-5171 | Staywell | \$ 28.00 | \$ 28.00 |
| | TOTAL SALARIES, WAGES & BENEFITS | \$ 20,116.00 | \$ 9,528.00 |
| | Supplies & Services | | |
| 2100 ~ 120-614-5210 | Supplies | \$ 3,000.00 | \$ 5,000.00 |
| | Community Garden | | |
| | Chipp's House | | |
| | Misc Supplies | | |
| | Dog Waste Stations | | |
| | Portable Toilet Rental | | |
| 2300 ~ | Fleet Management (formerly Vehicles) | | |
| | Fuel | | |
| | Repairs/Tires | | |
| 2390 ~ | Mileage Reimbursement | | |
| 2400 ~ 120-614-5240 | Building Maintenance | \$ 5,000.00 | \$ 1,500.00 |
| 2401 ~ 120-614-5241 | Repairs to Equipment | | |
| 2501 ~ 120-614-5250 | PG&E/Propane | \$ 100.00 | \$ 100.00 |
| 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 |
| 3401 ~ 120-614-5341 | Worker's Compensation | \$ 1,400.00 | \$ 1,400.00 |
| 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 |
| | TOTAL PARKS EXPENSES | \$ 34,616.00 | \$ 22,528.00 |
| | GOLF COURSE | | |
| | Supplies & Services | | |
| 2100 ~ 120-651-5210 | Supplies | \$ 2,500.00 | \$ 2,000.00 |
| 2300 ~ 120-651-5230 | Vehicle Expense | \$ 500.00 | \$ 500.00 |
| 2400 ~ 120-651-5240 | Building Maintenance | \$ 3,000.00 | \$ 1,500.00 |
| 2401 ~ 120-651-5241 | Repairs to Equipment | \$ 500.00 | \$ 500.00 |
| 2402 ~ | Tree Maintenance Contracts | \$ - | \$ - |
| 2600 ~ 120-651-5260 | Telephone/Communications | \$ 650.00 | \$ 650.00 |
| 3000 ~ | Golf Course--Contract Services | \$ - | \$ - |
| 3400 ~ 120-651-5340 | Insurance | \$ 3,120.00 | \$ 3,120.00 |
| 3600 ~ 120-651-5360 | State/County Charges | \$ 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 |
| | TOTAL PARKS & RECREATION EXPENSES | \$ 45,986.00 | \$ 34,398.00 |

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 now 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 the costs of administrative staff support to departments, allocation transfers to the Administration Department are 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 | \$ 326,300.00 | 8% | | \$ 592,175.00 | \$ 265,875.00 | \$ - |
| P&Rec | 0.60 | \$ 34,500.00 | 1% | | | | \$ - |
| Water | 2.05 | \$ 1,708,115.27 | 40% | 4.00% | | | \$ 135,596.25 |
| Sewer | 2.35 | \$ 1,578,900.00 | 37% | 4.00% | | | \$ 87,738.75 |
| Fire | 3.00 | \$ 599,000.00 | 14% | 2.00% | | | \$ 42,540.00 |
| ALL | 12.00 | \$ 4,246,815.27 | 100% | 10% | | | \$ 265,875.00 |

Administration Priorities

Ongoing

- Provide daily customer and employee service 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 2021-22

- Implemented Caselle program with integrated financial and utility billing systems
- Customer portal for on-line payment and bill access
- Worked very closely and empathetically with customers whose accounts were in arrears from impacts due to the COVID-19 pandemic
- Operated compliantly under county health order throughout pandemic, protecting safety of staff and customers
- Enforced 9,000 gallon per month usage cap with increased outreach, restrictor installation and leak repairs

Continuing in 2022-23

- Cross training staff in office duties and responsibilities
- GIS integration with UB/Finance system

| ADMINISTRATION DEPARTMENT - (120) | | 2021-2022 | 2022-2023 |
|-----------------------------------|--|---------------------|---------------------|
| | | Adopted Budget | Proposed Budget |
| G/L Acct # | Description | | |
| REVENUES | | | |
| 41310-0100 ~ 120-000-4131 | BTCS D Allocation - Current | \$298,500.00 | \$180,000.00 |
| 41310-0200 ~ 120-000-4131 | BTCS D Allocation - Prior | | |
| 41320-0100 ~ 120-000-4132 | BMD Allocation - Current | \$129,550.00 | \$145,000.00 |
| 41320-0200 ~ 120-000-4132 | BMD Allocation - Prior | | |
| 41710 ~ 120-000-4171 | Investment Interest (Checking Acct.) | \$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 |
| 48510 ~ 120-000-4851 | Plan Review Fees | \$500.00 | \$500.00 |
| | TOTAL ADMINISTRATION REVENUE | \$429,350.00 | \$326,300.00 |
| TRANSFERS | | | |
| 41698 ~ 120-000-4168 | From Water | \$73,370.00 | \$135,596.25 |
| 41699 ~ 120-000-4169 | From Sewer | \$68,367.50 | \$87,738.75 |
| 41700 ~ 120-000-4170 | From Fire | \$25,012.50 | \$42,540.00 |
| 41701 | From Parks and Recreation | \$0.00 | \$0.00 |
| | TOTAL TRANSFERS | \$166,750.00 | \$265,875.00 |
| EXPENSES | | | |
| | <u>Salaries, Wages, & Benefits</u> | | |
| 1200 ~ 120-612-5120 | Salaries/Wages | \$299,623.00 | \$303,215.00 |
| 1290 ~ 120-612-5129 | Overtime | | |
| 1400 ~ 120-612-5140 | Retirement | \$69,951.00 | \$65,000.00 |
| 1401 ~ 120-612-5141 | ICMA 457 Emplr Contrib | \$3,000.00 | \$6,000.00 |
| 1600 ~ 120-612-5160 | FICA (SS) | \$22,791.00 | \$22,500.00 |
| 1601 ~ 120-612-5161 | Medicare | \$5,001.00 | \$5,000.00 |
| 1700 ~ 120-612-5170 | Unemployment | \$812.00 | \$810.00 |
| 1702 ~ 120-612-5171 | Staywell | \$2,000.00 | \$2,000.00 |
| | TOTAL SALARIES, WAGES & BENEFITS | \$403,178.00 | \$404,525.00 |
| | <u>Supplies & Services</u> | | |
| 1900 ~ 120-612-5190 | Training/Education | \$1,500.00 | \$1,500.00 |
| 2100 ~ 120-612-5210 | Supplies | \$4,000.00 | \$4,000.00 |
| 2101 ~ 120-612-5211 | Postage | \$2,000.00 | \$2,000.00 |
| 2102 ~ 120-612-5212 | Publication of Notices | \$200.00 | \$200.00 |
| 2300 ~ 120-612- | <u>Fleet Management (formerly Vehicles)</u> | | |

| | | Fuel | |
|---------------------|--------------------------------------|-----------------------|---------------------|
| | | Repairs/tires | |
| | | Mileage Reimbursement | |
| 2390 ~ 120-612- | | | |
| 2380 ~ 120-612- | Travel Expense | | |
| 2400 ~ 120-612-5240 | Building Maintenance | \$7,500.00 | \$7,500.00 |
| 2401 ~ 120-612-5241 | Repairs to Equipment | \$500.00 | \$500.00 |
| 2501 ~ 120-612-5250 | PG&E/Propane | \$4,500.00 | \$4,500.00 |
| 2600 ~ 120-612-5260 | Telephone/Communications | \$6,500.00 | \$6,500.00 |
| 2700 ~ 120-612-5270 | Memberships/Meeting Expenses | \$10,000.00 | \$10,000.00 |
| 3000 ~ 120-612-5300 | Contract Services | \$10,000.00 | \$10,000.00 |
| 3001 ~ 120-612-5301 | Board Fees | \$12,000.00 | \$12,000.00 |
| 3004 ~ 120-612-5302 | Legal Counsel Fees | \$23,450.00 | \$23,450.00 |
| 3005 ~ 120-612-5303 | Other Legal | \$2,000.00 | \$2,000.00 |
| 3006 ~ 120-612-5304 | District Architect Fees | \$500.00 | \$500.00 |
| 3201 ~ 120-612- | Newsletter | | |
| 3400 ~ 120-612-5340 | Insurance - Group | \$72,272.00 | \$67,000.00 |
| 3401 ~ 120-612-5341 | Worker's Compensation | \$19,000.00 | \$19,000.00 |
| 3600 ~ 120-612-5360 | State/County Charges | \$8,000.00 | \$8,000.00 |
| 3900 ~ 120-612-5390 | Other Expenses | \$2,500.00 | \$2,500.00 |
| 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 |
| 5100 ~ 120-612- | Capital Outlay | | |
| 7100 ~ 120-612-5710 | Contingency/Uncertainty | \$1,500.00 | \$1,500.00 |
| | TOTAL SUPPLIES & SERVICES | \$192,922.00 | \$187,650.00 |
| | TOTAL ADMINISTRATION EXPENSES | \$596,100.00 | \$592,175.00 |

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 May 24, 2022.

SUMMARY AND BUDGET RESOLUTION TABLE - FY 2022-23

| | Water Department | Sewer Department | Fire Department | Parks and Recreation | Administration | Total All Departments |
|--------------------------|------------------|------------------|-----------------|----------------------|----------------|-----------------------|
| Revenues | | | | | | |
| Fees | \$ 1,577,615 | \$ 1,366,900 | \$ - | \$ - | \$ 1,000 | \$ 2,945,515 |
| Assessments | \$ 120,000 | \$ 200,000 | \$ 539,000 | \$ - | \$ 325,000 | \$ 1,184,000 |
| Other | \$ 3,000 | \$ 4,500 | \$ 97,000 | \$ - | \$ 300 | \$ 104,800 |
| Total Revenue | \$ 1,700,615 | \$ 1,571,400 | \$ 636,000 | \$ - | \$ 326,300 | \$ 4,234,315 |
| Expenses | | | | | | |
| Personnel | \$ 293,825 | \$ 354,322 | \$ 267,951 | \$ 9,528 | \$ 404,525 | \$ 1,330,151 |
| Supplies & Services | \$ 814,300 | \$ 639,729 | \$ 210,960 | \$ 24,870 | \$ 184,150 | \$ 1,874,009 |
| Debt Payments | \$ 140,000 | \$ 275,000 | \$ 76,054 | \$ - | \$ 3,500 | \$ 494,554 |
| Capital Outlay & Reserve | \$ 320,000 | \$ 220,000 | \$ 37,500 | \$ - | \$ - | \$ 577,500 |
| Total Expenses | \$ 1,568,125 | \$ 1,489,051 | \$ 592,465 | \$ 34,398 | \$ 592,175 | \$ 4,276,214 |
| Transfers | | | | | | |
| In From General Fund | \$ 7,500 | \$ 7,500 | \$ - | \$ - | \$ - | \$ 15,000 |
| In To Department | \$ - | \$ - | \$ - | \$ 34,500 | \$ 265,875 | \$ 300,375 |
| Out To Administration | \$ (135,596) | \$ (87,739) | \$ (42,540) | \$ - | \$ - | \$ (265,875) |
| Total Transfers | \$ (128,096) | \$ (80,239) | \$ (42,540) | \$ 34,500 | \$ 265,875 | \$ 49,500 |
| Net Totals | \$ 4,394 | \$ 2,110 | \$ 995 | \$ 102 | \$ - | |

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.



Resolution 2022-02

A Resolution of the Board of Directors of Brooktrails Township Community Services District Adopting Fiscal Year 2022-23 Financial Plan for Services (Budget)

WHEREAS, the Board of Directors of the Brooktrails Township Community Services District discussed the priorities for the Fiscal Year 2022-23 Financial Plan for Services – Annual Budget on April 9, 2022;

WHEREAS, the Board conducted a publicly noticed Public Hearing on May 24, 2022; and,

WHEREAS, the General Manager has provided an accompanying report with the Fiscal Year 2022-23 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 2022-23 Financial Plan for Services, effective July 1, 2022:

SUMMARY AND BUDGET RESOLUTION TABLE - FY 2022-23

| | Water Department | Sewer Department | Fire Department | Parks and Recreation | Administration | Total All Departments |
|--------------------------|---------------------|---------------------|--------------------|-------------------------|-------------------|--------------------------|
| Revenues | | | | | | |
| Fees | \$ 1,577,615 | \$ 1,386,900 | \$ - | \$ - | \$ 1,000 | \$ 2,945,515 |
| Assessments | \$ 120,000 | \$ 200,000 | \$ 539,000 | \$ - | \$ 325,000 | \$ 1,184,000 |
| Other | \$ 3,000 | \$ 4,500 | \$ 97,000 | \$ - | \$ 300 | \$ 104,800 |
| Total Revenue | \$ 1,700,615 | \$ 1,571,400 | \$ 636,000 | \$ - | \$ 326,300 | \$ 4,234,315 |
| Expenses | | | | | | |
| Personnel | \$ 293,825 | \$ 354,322 | \$ 267,951 | \$ 9,528 | \$ 404,525 | \$ 1,330,151 |
| Supplies & Services | \$ 814,300 | \$ 639,729 | \$ 210,960 | \$ 24,870 | \$ 184,150 | \$ 1,874,009 |
| Debt Payments | \$ 140,000 | \$ 275,000 | \$ 76,054 | \$ - | \$ 3,500 | \$ 494,554 |
| Capital Outlay & Reserve | \$ 320,000 | \$ 220,000 | \$ 37,500 | \$ - | \$ - | \$ 577,500 |
| Total Expenses | \$ 1,568,125 | \$ 1,489,051 | \$ 592,465 | \$ 34,398 | \$ 592,175 | \$ 4,276,214 |
| Transfers | | | | | | |
| In From General Fund | \$ 7,500 | \$ 7,500 | \$ - | \$ - | \$ - | \$ 15,000 |
| In To Department | \$ - | \$ - | \$ - | \$ 34,500 | \$ 265,875 | \$ 300,375 |
| Out To Administration | \$ (135,596) | \$ (87,739) | \$ (42,540) | \$ - | \$ - | \$ (265,875) |
| Total Transfers | \$ (128,096) | \$ (80,239) | \$ (42,540) | \$ 34,500 | \$ 265,875 | \$ 49,500 |
| Net Totals | \$ 4,394 | \$ 2,110 | \$ 995 | \$ 102 | \$ - | |

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 May 24th of 2022 at a Regular meeting of the Board of Directors of Brooktrails Township Community Services District by the following roll call vote:

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

NAYS:

ABSENT:

ATTEST:



 R. Richard Williams, President



 Tamara Alaniz, Secretary