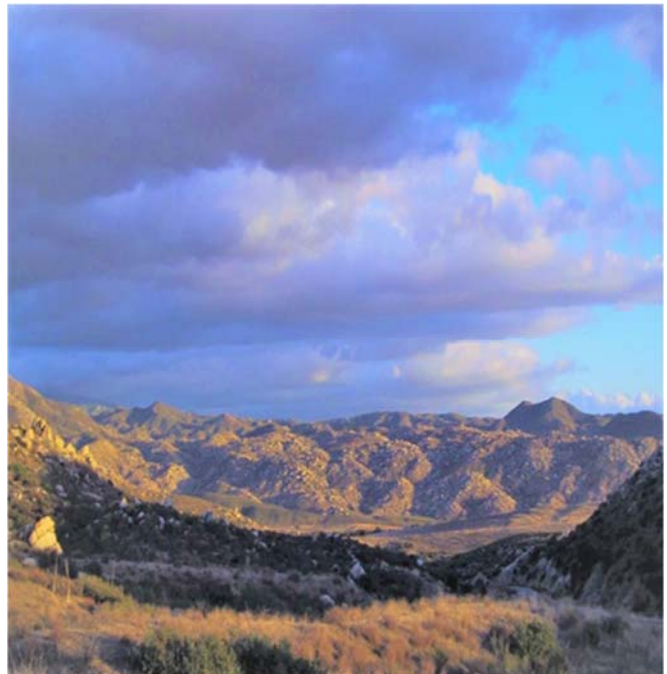


**Beaumont-Cherry Valley Water District
Beaumont, CA
FY 2021 Operating & 2021 – 2025 Capital
Improvement Budget**



Board of Directors



John Covington
President



David Hoffman
Vice-President



Lona Williams
Secretary



Daniel Slawson
Treasurer



Andy Ramirez
Director

General Manager



Daniel Jagers

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Budget Message

December 14, 2020

To the Board of Directors, Customers, and Stakeholders of the Beaumont-Cherry Valley Water District:

For over one hundred years, the Beaumont-Cherry Valley Water District (District) has provided residents and businesses in the City of Beaumont and the community of Cherry Valley with a safe and reliable water supply.

The purpose of this budget is to provide customers, the Board of Directors, and other stakeholders with reliable financial information about the District. Through the process of planning and preparing the budget, the District assesses its plans and goals for the foreseeable future by identifying and estimating the spending of financial resources.

The budget was prepared after considering major policy issues that impact District revenues such as reasonable water conservation efforts and changes in the local rate of development.

The fundamental theme of the document is to present a balanced Budget with conservative estimates for revenues and realistic expense projections.

Notable Accomplishments

In February 2020, the District was awarded \$1.5 million in federal funding that is to be matched by BCVWD in the implementation of the conversion from manual read meters to radio read meters, the Automatic Meter Reading/Advanced Metering Infrastructure (AMR/AMI) Project. This project would replace all of the District's 19,000+ water meters with current automatic read technology, saving staff time, reducing errors and eliminating wear and tear on District vehicles, while offering a new and informational data set for detecting leaks within the transmission and distribution system. District staff continued to support local area development. District staff completed the replacement of 18 service lines on Beaumont Avenue and Magnolia Avenue, as well as, oversight and inspection of a contractor installed extension of the 11th Street Water main in support of the City's 2020 road improvement project. District staff also provided support to CalFire during the Apple and El Dorado fires as well as to Riverside County Flood Control, and bolstered District facility protections in preparation of possible post fire flood and debris flow activities to protect District facilities and the communities of Beaumont and Cherry Valley.

Short- and Long-Term Issues Impacting the Budget

Water Rates

The District Board of Directors approved proposed changes to water rates and service charges following a public hearing on February 27, 2020, after a seven-month evaluation by an independent financial expert who studied the then-current rate structures and cost of service, balancing revenue needs with mitigating rate increases for customers. The study revealed the need for new rates and charges based on increasing operating, maintenance and capital replacement costs, which went into effect on March 1, 2020. Fiscal Year 2021 will be the second of a five-year period in which rates will be increased. These adjustments will provide a stable financial plan which ensures charges reflect the current and future cost recovery.

Prior to the Emergency Declaration associated with the COVID-19 pandemic, the economic health in the District's service area was very strong and unemployment rates were near all-time lows. The District has observed an increase in consumption over 2019 to date, and as such the economic impacts of the pandemic-induced shutdown

and subsequent partial progress of re-opening actions by State and County officials do not appear to be having as adverse of an impact on water consumption and associated payment of water bills as was anticipated at the onset of the shutdown.

Delta Conveyance Project

California's largest supply of clean water is dependent on an aging and inefficient system that cannot adequately store water when it is available. The proposed solution, the Delta Conveyance Project (DCP), will provide an alternate delivery pathway through the Delta, thereby reducing risk from earthquakes, climate change impacts (including sea level rise), and provide reliable water while protecting the environment. Part of the cost to fix California's primary water delivery system will be paid for by SWP contractors and other public water agencies that rely on the supply. The California Department of Water Resources is pursuing a new environmental review and planning process for a single tunnel solution to modernize Delta conveyance. The Delta Conveyance Authority (DCA) developed a preliminary cost estimate for the DCP, and while it is still very early in the planning process, it is in the DCA's opinion that there is a 50% probability that the DCP will cost \$15.9 billion in 2019 dollars. The San Geronio Pass Water Agency's (SGPWA) proportionate share of the estimated \$15.9 billion cost would range from about \$194 million up to \$318 million depending on participation level.

Sites Reservoir

The District Board continues to provide authorization to participate as a member of the Sites Reservoir Project, a new off-stream water storage project that was contemplated as part of the initial discussions to increase opportunities for flood protection and water storage in the geographic area north of the Bay Delta. Currently in the planning stages, this reservoir is envisioned to have a maximum storage capacity of 1.5 million acre-feet (MAF), which will have the ability to store water during wet hydrologic years and release water during dry periods. The revised project is estimated to cost approximately \$3 billion, (2019 \$), down from an initial project estimate of over \$5 billion. Although it is too early in the planning process to determine the final cost to participating members, the District's Board has authorized a participation level of 4,000 acre-feet per year (AFY) of supply in conjunction with the SGPWA's 10,000 AFY of supply participation during the planning phase of this project.

Increasing CalPERS Costs

Considerations at the state level include the various policy decisions presided over by the CalPERS Board that can have direct bearing on the District's financial obligations to the pension fund. There are three key policy areas that affect the District and by causing contribution amounts to change and the measurements of unfunded accrued liability to fluctuate. Those policy areas include: asset allocation across investment portfolios, which, in turn affects the second area; discount rate (or rate of return on investments of the fund); and the amortization policy, which governs the payment of unfunded accrued liability. In December 2016, the Board adopted a policy to lower the discount rate (or rate of return) from 7.5% to 7% with a three-year phase in beginning with fiscal year 2016-17. As of fiscal year 2019, the lowered discount rate of 7% was fully implemented. Implications for the District include higher pension costs and considerations of establishing a stabilization fund in order to build budget resiliency against future policy changes by the CalPERS Board.

Budget Summary

In summary, staff is proposing a budget that has estimated gross revenues of \$24,466,537 which includes \$16,088,623 of operating revenues, \$7,061,076 of capacity charges (facilities fees), and \$1,316,838 of other non-operating revenues.

The estimated gross operating expenses of \$18,773,017 less depreciation expense of \$2,850,000, allows a set aside for the Capital Replacement Fund of \$1,482,443, with \$104,000 of that amount earmarked for the District's Other Post-Employment Benefits (OPEB) Liability and \$45,000 for the Pension Liability. To date, the District has no mechanism for contributing the set aside amounts for the OPEB or Pension Liabilities either to a trust fund or to the OPEB and Pension plans themselves, but will track all funds earmarked for these purposes in the District's accounting system.

The District continues to be debt free.

Revenues

The District receives funding from domestic water sales and service charges, agricultural water sales, grants, investment income, charges for miscellaneous services, and capacity charges that support future development. Water sales and pass-through charges are 61.7 percent of gross budgeted revenues in the budget for fiscal year 2021.

A significant source of future funding contributions continues to be the use of reserves for capital improvement projects. Those funds were set aside to start and complete capital projects identified as necessary and planned for in the District's 2017 and 2018 Ten Year Capital Improvement Plan (CIP).

Expenses

The Beaumont Basin relies on imported water to protect and replenish groundwater supplies. The District's largest operating expense is for the purchase of imported water from the State Water Project (SWP). In fiscal year 2021, \$3,870,300, 20.6 percent of gross operating expenses, is appropriated for SWP water purchases of 9,700 acre-feet (AF). As a cost recovery district, the water purchases are intended to be financed through pass-through charges.

Salaries and benefits make up 36.2 percent of total budgeted operating expenses and include 39 full-time positions to address functions critical to providing service in accordance with best management practices.

Capital Improvement Budget (CIB)


In March 2017, the Board of Directors adopted the 10 Year Capital Improvement Plan (FY 2017-2026) (CIP). The CIP was subsequently updated in March 2018. The CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon, while providing the flexibility to adapt to changing infrastructure needs and opportunities as they arise.

The Capital Improvement Budget (CIB) presented in this document includes only the next five years of the CIP as updated by the Board in March 2018. Any additions or changes to the CIP are documented in the CIB.

Respectfully Submitted,



Daniel Jaggars
General Manager



Yolanda Rodriguez
Director of Finance and Administrative Svc.

Digitally signed by Yolanda Rodriguez
DN: cn=Yolanda Rodriguez, o=Finance and
Administration, ou=Finance and Administration,
email=yolanda.rodriguez@bcvwd.org, c=US
Date: 2020.12.23 09:17:47 -08'00'

Overview

About the Community

History

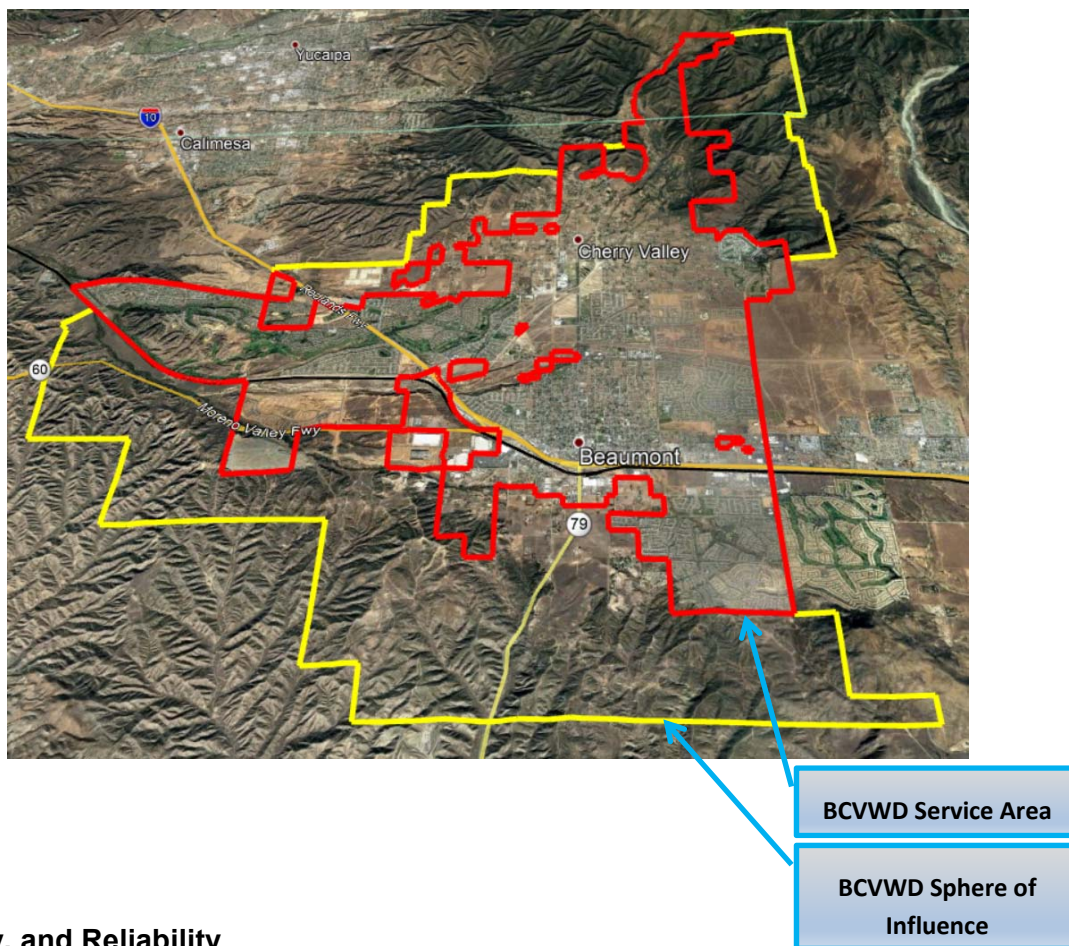
The origin of the District dates back to the latter part of the 1800's when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines for the purpose of developing subdivisions throughout the Beaumont and Cherry Valley areas. The area started to develop in the late 1880s and in 1912 the community of Beaumont was incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section #20500 et seq. The name was changed to the Beaumont-Cherry Valley Water District in 1973. The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed in Riverside County. Edgar Canyon is named after Dr. William F. Edgar, a military doctor who was in charge of a number of hospitals during the Civil War. Dr. Edgar appreciated the beauty of the land and purchased it in 1859. He planted fruits and vineyards and later established the first winery. Over the years, both the name and the mission of the District have changed. Today, the Beaumont-Cherry Valley Water District continues to develop programs and policies that ensure a supply of water for the area's growing population.



Service Area

The District's present service area covers approximately 28 square miles, virtually all of which is in Riverside County, and includes the City of Beaumont, the community of Cherry Valley, and some small areas of Calimesa.

Figure 1
BCVWD Service Area



Water Services, Supply, and Reliability

The District has both a potable and non-potable water distribution system. At the end of September 2020, the District had a total of 19,659 connections, an increase of 320 connections since September 30, 2019, 93.1 percent of which are for single family residences.

The District has a total of 24 wells and 15 reservoirs ranging in size from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG. Today, the District continues to develop programs and policies that ensure a supply of water for the area's growing population and include recharge of local area storm water and imported water from the State Water Project.

Of significance to its programs and goals, the Board authorized the purchase of 78.8 acres of land, and eventually constructed the Noble Creek Recharge Facility for the recharge of imported water from the State Water Project. In the future, storm runoff and possibly highly treated recycled water may be recharged at the facility. These water

sources would receive additional natural treatment as they recharge the groundwater much like rain and runoff, which are naturally treated as they seep into the ground to become groundwater.

The District's water supplied for the year ended December 31, 2019 of 12,510 acre-feet (AF) was comprised 9,297 AF of imported water (74.3%), 1,308 AF of groundwater (10.5%), and a 1,905 AF allocation of unused overlying water rights (15.2%) as determined by the Beaumont Basin Watermaster in accordance with Beaumont Basin Stipulated Judgment. Groundwater is pumped from Edgar Canyon, while the allocation of unused overlying water rights is derived from a calculated distribution of the volume of allowable water not produced by Overlying Parties to Appropriators.

Local Economy and Profile

The District is located within Riverside County, the fourth largest county in the State. Riverside County and San Bernardino County comprise the Inland Empire which is one of the fastest growing metropolitan areas in the nation. The Inland Empire covers approximately 27,000 square miles with a population of about 4.6 million. Riverside County has a population of 2.4 million people and of this, the District serves approximately 59,200 between the City of Beaumont and the community of Cherry Valley. According to the State Department of Finance, Beaumont was the fastest growing California city of those with populations exceeding 30,000 in 2019. Table 1 below presents additional demographic and economic statistics for the City of Beaumont and the County of Riverside.

The District's customer base currently is comprised of mostly residential and commercial customers. Large consumers remain consistent year to year with the City of Beaumont, Beaumont Unified School District, K Hovnanian's Four Seasons, Highland Springs Country Club, and Perricone Juices rounding out the top five users.

According to US Census Bureau projections, median household incomes within the City of Beaumont of \$78,111 are 22 percent higher than for the County of Riverside at \$63,950, and ten percent higher than the State-wide median household income of \$71,948. Housing prices in the District's service area continue to remain steady. The median value of a single family owner-occupied housing unit in the vicinity of the City of Beaumont is \$352,122, up 2.3 percent over the past year.

Table 1
Demographic and Economic Statistics

| Calendar Year | City of Beaumont Population | County of Riverside | | |
|---------------|-----------------------------|-------------------------|----------------------------|-------------------|
| | | Median Household Income | Per Capita Personal Income | Unemployment Rate |
| 2010 | 36,877 | 57,768 | 24,431 | 11.2% |
| 2011 | 38,317 | 58,365 | 24,516 | 12.9% |
| 2012 | 39,423 | 57,096 | 23,863 | 14.2% |
| 2013 | 40,715 | 56,529 | 23,591 | 14.9% |
| 2014 | 41,492 | 63,523 | 23,660 | 14.3% |
| 2015 | 42,937 | 56,603 | 23,783 | 12.9% |
| 2016 | 44,746 | 57,972 | 24,443 | 11.3% |
| 2017 | 45,167 | 60,100 | 36,800 | 4.3% |
| 2018 | 49,630 | 63,900 | 39,300 | 4.1% |
| 2019 | 51,475 | 63,950 | 42,420 | 4.0% |

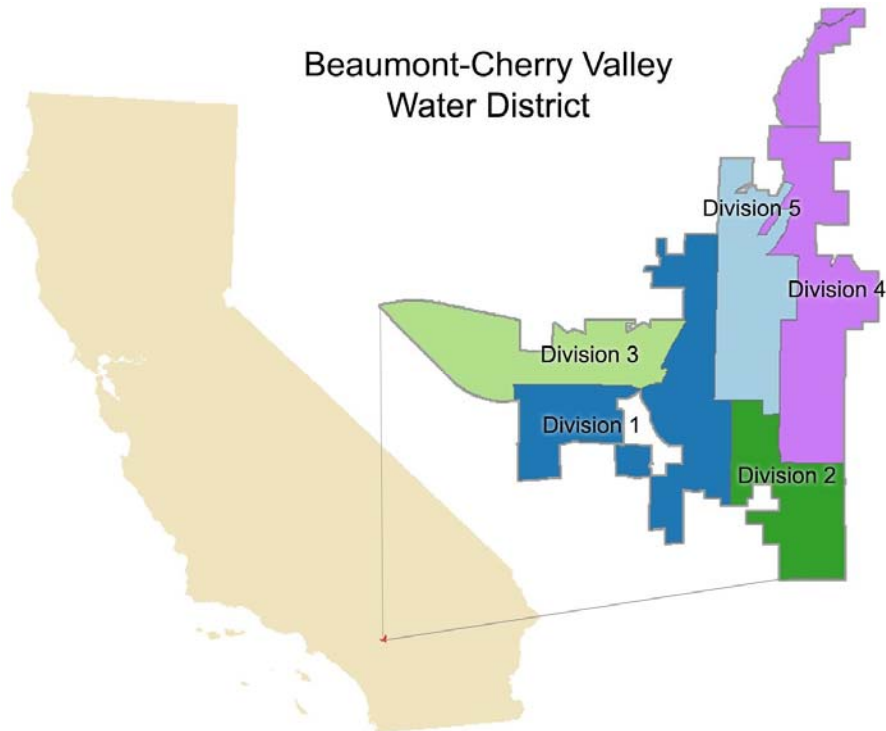


About the Beaumont-Cherry Valley Water District

District Governance

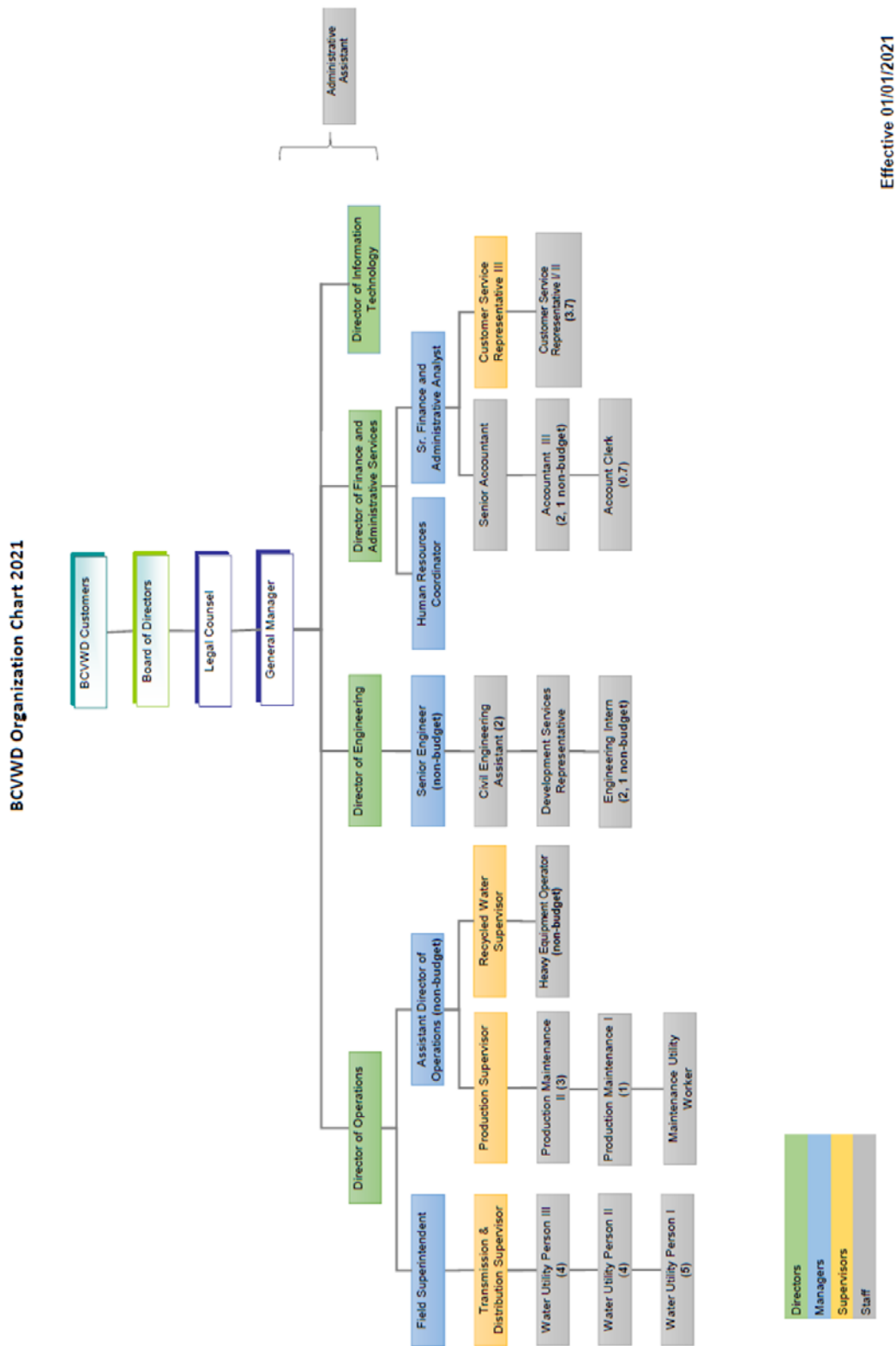
The District's Board of Directors is comprised of five members elected at-large by voters to serve a four year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. The General Manager is appointed by the Board, and administers the daily affairs of the District and carries out policies of the Board of Directors. The Board of Directors meets twice a month, on the second Wednesday and fourth Thursday of the month. Each year the Board of Directors adopts an operating budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operation and accountability for District funds.

| Board of Directors | Division Represented | Term Expiration |
|-------------------------------|----------------------|------------------|
| John Covington, President | Division 4 | December 2, 2022 |
| David Hoffman, Vice-President | Division 5 | December 2, 2022 |
| Lona Williams, Secretary | Division 2 | December 6, 2024 |
| Daniel Slawson, Treasurer | Division 3 | December 2, 2022 |
| Andy Ramirez | Division 1 | December 6, 2024 |



District Management

BCVWD Organization Chart 2021



Accounting, Budgeting, and Rate-Setting Structure

Basis of Budgeting: Proprietary Fund Accounting

The District's Proprietary Fund recognizes revenues when they are earned, and expenses when the liability is incurred. Unbilled water utility revenues are accrued at year end. The District's financial reporting structure is fund-based. A fund is defined as a separate, self-balancing set of accounts, used to account for resources that are segregated for specific purposes in accordance with special regulations, restrictions, or limitations. There are two types of proprietary funds – enterprise funds and internal service funds. Both fund types use the same Generally Accepted Accounting Principles (GAAP), similar to businesses in the private sector.

GAAP requires full accrual accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period incurred. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and other revenues, and charges on those who use their services.

The District reports all activity in one enterprise fund, the Water Fund, which is intended to be entirely or predominantly supported from user charges or rates for water service. Operations are accounted for in a manner to show a profit or loss, on a basis comparable with industries in the private sector. Occasionally, rate adjustments are needed to ensure that the fund maintains adequate cash balances to cover operating costs, debt service, and capital repairs and replacements.

What is a Budget?

The calendar 2021 budget provides the following functions:

1. A Policy Document

The budget links desired goals and policy direction to the actual day-to-day activities of the District.

2. An Operational Tool

The budget directs the operation of the District. Activities of each function or department have been formalized and described in the chapter Budget by Department. This process helps maintain an understanding of the various enterprises of the District, how they relate to each other and to the goals and policies of the District and the Board.

3. A Financial Planning Tool

The budget is a financial planning tool. A balanced budget must be adopted by the Board of Directors and in place, prior to the expense of District funds on January 1. The budget provides the authority to spend District funds.

4. A Link with the Community

Transparency: The budget provides an opportunity to allow and encourage public review of District operations. The document describes the activities of the District, the reason or cause for those activities, future implications, and the direct relationship to constituents.

Budget Planning and Preparation

Budget preparation begins in July of each year with the departments reviewing their expense accounts to determine if any mid-year adjustments are needed and to prepare for the requirements for the following fiscal year. An annual kickoff meeting is scheduled in September to discuss the upcoming timeline, process, and required forms and documents for requests. The budget requests are reviewed by the Director of Finance and Administrative Services and recommendations are presented to the General Manager by November. The budget is presented to the Board of Directors in December and includes information from prior years, projections on the current year, and an explanation of the changes from year to year. Below is the budget calendar for fiscal year 2021.

Key Budget Dates – Budget Calendar Fiscal Year 2021

| | |
|--------------------|---|
| July 6, 2020 | Initial Mid-Year Budget discussion, establish deadline for mid-year transfers |
| August 4, 2020 | Accounting staff creates budget calendar based on budget workshop deadline |
| August 17, 2020 | Accounting staff reviews and updates all budget related forms |
| August 19, 2020 | Excel worksheets for each department prepared |
| September 2, 2020 | Department Kickoff Meeting |
| September 17, 2020 | Deadline for requests on new Capital Improvements, Capital Outlay Equipment |
| September 18, 2020 | Accounting/Payroll initiation Salary schedule based on CPI/MOU |
| September 28, 2020 | Deadline for Operational Budget requests |
| October 6, 2020 | Draft Operating and Capital Budget report template; Engineering discussion |
| October 12, 2020 | Department Goals and Accomplishments |
| October 19, 2020 | Deadline for Personnel Requests |
| October 20, 2020 | Draft Organization chart based on personnel requests |
| October 27, 2020 | Final Projections review |
| November 2, 2020 | Draft Operating and Capital Improvement Budget document |
| November 9, 2020 | Draft Personnel/Payroll budget completed |
| November 23, 2020 | District-wide Goals and Accomplishments compiled |
| November 24, 2020 | Deadline for final draft of Organization Chart and Salary Schedule |
| November 25, 2020 | Deadline for Workshop agenda; Draft of Financials to Board of Directors |
| November 30, 2020 | Final Review of Capital Budget; all scheduled updated |
| December 3, 2020 | Budget Workshop; presentation to the Board |
| December 8, 2020 | Final review of full budget document |
| December 9, 2020 | Deadline for Board agenda; Draft of Budget document to Board of Directors |
| December 14, 2020 | 2021 Operating and Capital Budget submitted for Review and adoption |
| December 17, 2020 | New General Ledger accounts created |
| December 29, 2020 | Budget upload to Springbrook software system |
| January 1, 2021 | Fiscal 2021 Budget takes effect |

How Does the Budget Compare to the Annual Financial Report?

The budgetary management of District funds is based on the “bottom line” and whether the expenses, including capital replacements, are supported by revenue. BCVWD uses its reserve balances or “ending reserves”, to evaluate its funds.

Some of the common differences between a GAAP-based Comprehensive Annual Financial Report (CAFR) and a budgetary basis of accounting are as follows:

- Under a budgetary basis, the receipt of debt proceeds, capital outlays (including the capital improvement program) and debt service principal payments are reported as non-operating revenues and expenses. Depreciation expense is not reported, except for informational purposes only
- The opposite is true under a GAAP-based CAFR: capital outlays are reflected as additions to assets on the balance sheet and depreciated over their useful lives. Debt proceeds are shown as a liability and principal expenses on debt service are reflected as a reduction of a liability
- The timing of revenue and expenses are the same under both a GAAP-based CAFR and a budgetary basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred

Proposition 218

The need for a rate increase can dictate the timing of the budget process. Proposition 218, officially titled the “Right to Vote on Taxes Act,” was approved by California voters in 1996. It amended the State Constitution, and established additional procedural requirements, and limitations on new and increased taxes, assessments, and property-related fees and charges.

For special districts such as BCVWD, any fees or charges imposed on persons as an incident of property ownership (water commodity charges, service charges, related late charges and fees, sanitation fees, etc.) must comply with the requirements of this law. Specifically, the District must notify all affected property owners 45 days prior to a public hearing on any proposed rate increase. During that 45-day period, the property owner may choose to protest the increase by submitting a written form to that effect. The proposed fee or increase is prohibited, if written protests constitute a simple majority.

Substantive requirements of Proposition 218 include restrictions on expenses that may be included in the fee or rate. For example, revenues cannot exceed the costs required to provide the property related service, and revenues from the fee cannot be used for any purpose other than that for which it was imposed. These requirements suggest that an agency develop cost of service studies that document the costs for which their fees and rates are imposed, utilizing appropriate industry principles and guidelines.

Budget Control and Amendment

Throughout the budget period management staff are responsible for monitoring their department’s budgets. Finance staff provide tools for managers to review their budgets at any time. In addition to the budget process, staff presents a monthly budget report to the Board for review and approval. This report updates the Board on the progress of all operating revenues and expense for all funds. The Finance and Audit Committee also undertakes a comprehensive mid-term and mid-year review of the District’s operating budget, which is then submitted to the full Board. If during the mid-year budget review or during the budget presentation to Finance and Audit Committee it is determined that a significant adjustment is needed, then finance staff will work with managers to prepare the request for the Board of Directors to approve.

The General Manager is responsible for keeping the expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager as described in this budget.

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances, by requesting budget amendments between line items within their department. Budget transfers between departments must be approved by each department director and the General Manager. Any single modification in excess of \$50,000, shall require approval by the Board. Any addition to the budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month.

The General Manager may authorize the hiring of full-time staff as necessary, as long as the position or classification has been authorized by the Board. In addition, the General Manager may authorize the hiring of temporary or part-time staff as needed.

The General Manager's Declaration of a District Emergency is a public acknowledgement of the serious situation the District faces, and that the District's resources may not be adequate to respond to the emergency. The Board of Directors, in consultation with the General Manager, may delegate to the General Manager the authority to suspend competitive bidding and enter into emergency contracts of up to two-hundred fifty thousand dollars (\$250,000), as authorized by Public Contract Code §20567 and §22050. The Board must ratify the declaration within fourteen (14) days at a regular, special or emergency Board meeting.

Financial Guidelines and Policies

General Financial Goals

- Ensure delivery of an adequate level of water-related services, by assuring reliance on ongoing resources and maintaining an adequate financial base
- Ensure the District is in a position to respond to changes in the economy or new service requirements, without an undue amount of financial stress
- Assure ratepayers that the District is well-managed financially
- Adhere to the highest accounting and management policies as set by Government Finance Officers Association (GFOA), Governmental Accounting Standards Board (GASB), and other professional standards for financial reporting and budgeting

Cash and Investments

The District maintains cash and investment programs in accordance with the Investment Policy, which is intended to provide a guideline for the prudent investment of surplus cash, reserves, trust funds, and restricted monies and to outline a policy for maximizing the efficiency of the District's cash management system in compliance with Section 53646 of the Government Code of California. The policy applies to all financial assets of the District as accounted for in the audited financial statements. The primary objectives of the District's investment activities, in order of priority, are safety of principal through the mitigation of both credit and market risk, maintenance of the liquidity necessary to meet cash flow needs and, lastly, return on investment.

Operating Budget Guidelines Based on the District's definition of a balanced budget, current operating expenses will be paid from current revenues and reserves carried forward from the prior year. Additional personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined, and it has been determined that additional staffing will result in increased revenue, enhanced operating efficiencies, or service levels.

Reserve Policy

This policy, incorporated with Board of Directors Resolution 2010-10, adopted on July 14, 2010, identifies restricted reserves as Future Capital Commitments, Funds Held for Others, and Debt Service. Board designated unrestricted reserves are identified in the policy as Emergency, Capital Replacement, and Operations.

Designated Reserves

1. Emergency Reserve

The purpose of the Emergency Reserve is to ensure continued service to the District's customers and service areas for events which are impossible to anticipate and budget for. The Emergency Reserve is adjusted annually to a minimum of 15 percent of the annual operating budget.

2. Capital Replacement Reserve

The Capital Replacement Reserve is earmarked for the purchase of operating equipment, physical plant, infrastructure, water conservation projects and other capital items. They are designed to stabilize funding for capital by accumulating "pay as you go" reserves available for necessary capital purchases. The Capital Replacement Reserve is funded through any sources other than capacity fees, including operating revenues, and is available for capital improvements.

3. Reserve for Operations

The Reserve for Operations is to be used for working capital purposes and to ensure continuity of customer services regardless of cash flow. This Reserve is adjusted annually to a minimum amount sufficient to pay for three months of budgeted operating expenses, not exceeding a maximum of six months of budgeted operating expenses. Adequate reserves, along with sound financial policies, provide financial flexibility in the event of unanticipated expenses or revenue fluctuations.

Restricted Reserves

1. Reserves for Future Capital Commitments

Reserves for Future Capital Commitments are established by resolution to ensure that specific fees are set aside to provide for expansion of the domestic water system. The annual minimum funded is represented by fees collected during the year. Appropriation of these reserves is done through Board action and funds appropriated to these reserves are invested in the same manner as other District investments, with interest earnings on the restricted reserves credited in a logical and systematic manner.

2. Reserves for Funds Held for Others

Reserves for Funds Held for Others are established by the Board to be used to segregate funds held for others, such as refundable or prepaid deposits and are adjusted to equal the amount of funds held for others at year-end. Funds appropriated to these reserves are invested in the same manner as other District investments.

3. *Debt Service Reserve*

The Debt Service Reserve is established to be used to provide for the repayment of debt. This reserve is maintained at the minimum required by funding covenants and funds appropriated to these reserves are invested in the same manner as other District investments, with interest earnings on the restricted reserves credited in a logical and systematic manner.

Operating Budget – Water Enterprise Fund



How is Water Measured?

What is one hundred cubic feet (CCF) of water?

This is the unit of measure used when measuring and billing water to domestic water customers. One hundred cubic feet of water, or one CCF, is equal to 748 gallons of water. For reference, a typical bath tub holds 50 gallons of water. It takes approximately 15 bath tubs full of water to equal one CCF.

What is an acre-foot of water?

Water is commonly measured by the acre-foot (AF). The acre-foot measurement is what is used when the District imports large quantities of water from the San Geronio Pass Water Agency (SGPWA) by way of the California State Water Project (SWP).

One acre-foot equals 325,851 gallons. Put another way, an acre-foot of water is enough to flood a football field - which is roughly an acre in size - one foot deep.

Actual Water Consumption

Actual water consumption from January through September was up 394,175 CCF in fiscal year 2020 versus the same time period in fiscal year 2019. A suspected reason for the increase in consumption is COVID-19, coupled with warmer and drier weather than experienced in 2019 over the same period. The pandemic caused the closure of many businesses beginning in March, which potentially caused an increase in domestic consumption from more people being at home than under normal circumstances.



Rate Structure

The District bills every two months (bi-monthly), resulting in six total bills per year for most customers. The existing rate structure for potable water consists of a bi-monthly fixed charge based on meter size and by customer class.

Each customer class is assigned a different monthly fixed charge to reflect the difference in the cost of providing service to them. The classes for the water meter service charges are:

1. Domestic/ Commercial/ Non-potable: Single family residential, single business commercial unit, or nonpotable water service unit per meter.
2. Multiple Residential/ Multiple Commercial: Residential or commercial customers with multiple units on one meter. For example, an apartment building would fall into this classification.

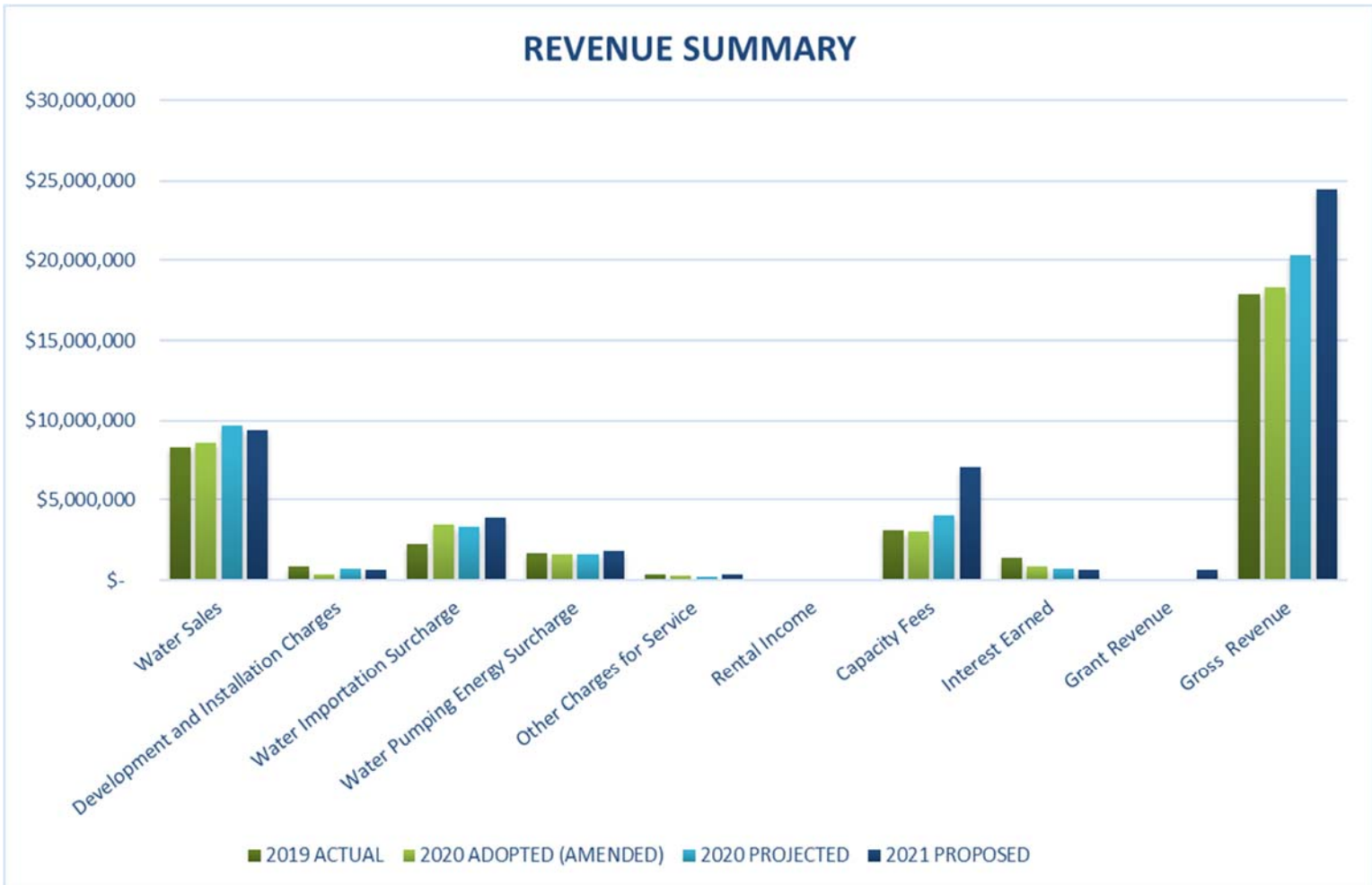
| Bi-Monthly Potable and Non-Potable Water Meter Service Charges | | | | |
|--|--------------|--------------|--------------|--------------|
| Meter Size | January 2021 | January 2022 | January 2023 | January 2024 |
| 5/8" | \$24.17 | \$25.87 | \$27.69 | \$29.63 |
| 3/4" | \$33.31 | \$35.65 | \$38.15 | \$40.83 |
| 1" | \$51.62 | \$55.24 | \$59.11 | \$63.25 |
| 1 1/2" | \$97.39 | \$104.21 | \$111.51 | \$119.32 |
| 2" | \$152.30 | \$162.97 | \$174.38 | \$186.59 |

Additionally, all customers pay a commodity rate by customer class on all water consumption. These rates are shown in the table below. Domestic residential customers pay a three-tiered rate based on consumption at each tier level. All other customers pay a uniform rate per CCF consumed. Additionally, the District passes through imported water charges and the cost of power to transmit and distribute water to all customers.

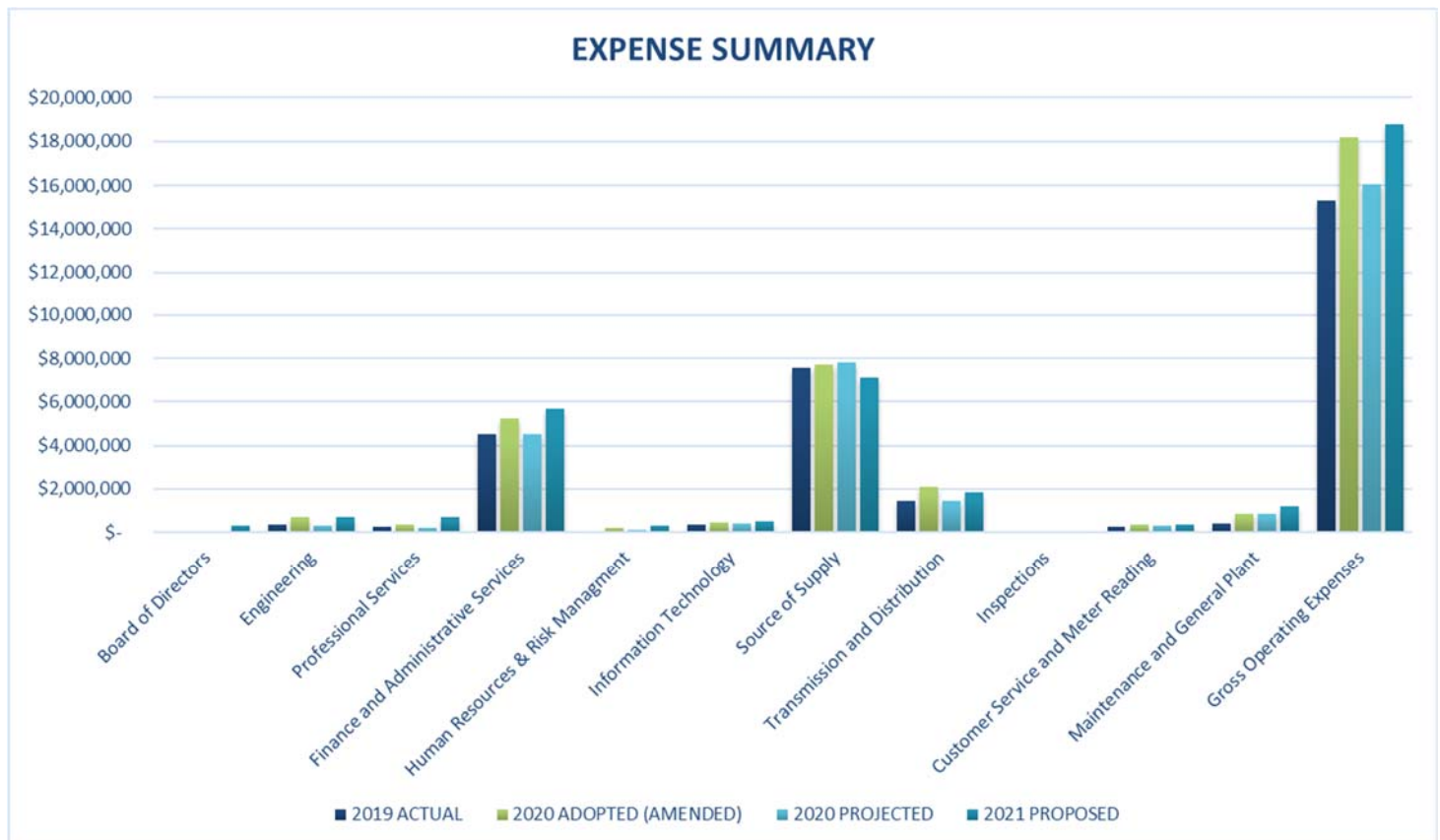
| Bi-Monthly Potable and Non-Potable Water Commodity Rates | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Customer Class | Monthly Tiers (CCF) | January 2021 | January 2022 | January 2023 | January 2024 |
| Single Family | | | | | |
| Tier 1 | 16 | \$0.71 | \$0.76 | \$0.82 | \$0.88 |
| Tier 2 | 34 | \$0.81 | \$0.87 | \$1.01 | \$1.09 |
| Tier 3 | 34+ | \$1.46 | \$1.57 | \$1.68 | \$1.80 |
| Multi-Family | Uniform | \$1.09 | \$1.17 | \$1.26 | \$1.35 |
| Commercial/Industrial | Uniform | \$1.02 | \$1.10 | \$1.18 | \$1.27 |
| Fire Service | Uniform | \$1.26 | \$1.35 | \$1.45 | \$1.56 |
| Landscape Irrigation | Uniform | \$1.14 | \$1.22 | \$1.31 | \$1.41 |
| Schedule Irrigation | Uniform | \$1.14 | \$1.22 | \$1.31 | \$1.41 |
| Construction | Uniform | \$1.26 | \$1.35 | \$1.45 | \$1.56 |
| Non-Potable | Uniform | \$0.96 | \$0.96 | \$0.96 | \$0.96 |
| State Water Project (SGPWA) | | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> |
| SCE Power Charge (Pumping) | | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> |
| Non-potable Water Supply | | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> |
| Non-potable Water Power | | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> | <i>Pass-Through</i> |

Financial Summary – Water Enterprise Fund

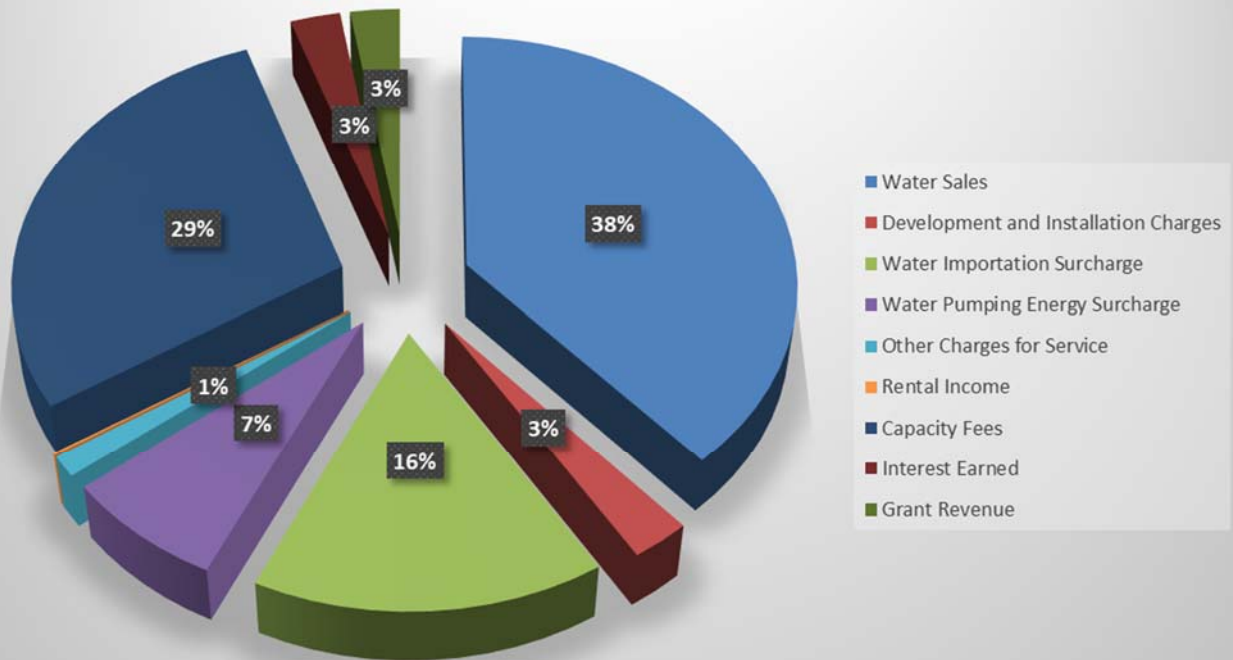
| | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|--------------------------------------|-------------------|------------------------------|-------------------|-------------------|------------------|
| Operating Revenue | | | | | |
| Water Sales | \$ 8,319,457 | \$ 8,633,306 | \$ 9,699,559 | \$ 9,412,233 | \$ 778,927 |
| Development and Installation Charges | 850,681 | 385,000 | 750,699 | 660,000 | 275,000 |
| Water Importation Surcharge | 2,258,755 | 3,452,007 | 3,269,718 | 3,870,300 | 418,293 |
| Water Pumping Energy Surcharge | 1,620,231 | 1,591,355 | 1,595,575 | 1,816,800 | 225,445 |
| Other Charges for Service | 386,236 | 316,005 | 199,916 | 329,290 | 13,285 |
| Total Operating Revenue | 13,435,360 | 14,377,673 | 15,515,467 | 16,088,623 | 1,710,950 |
| Non-Operating Revenue | | | | | |
| Rental Income | \$ 23,805 | \$ 20,025 | \$ 24,077 | \$ 26,318 | \$ 6,293 |
| Capacity Fees | 3,090,005 | 3,036,600 | 4,017,401 | 7,061,076 | 4,024,476 |
| Interest Earned | 1,356,630 | 848,429 | 745,483 | 648,429 | (200,000) |
| Grant Revenue | - | - | 35,950 | 642,091 | 642,091 |
| Total Non-Operating Revenue | 4,470,440 | 3,905,054 | 4,822,912 | 8,377,914 | 4,472,860 |
| Gross Revenue | 17,905,799 | 18,282,727 | 20,338,378 | 24,466,537 | 6,183,810 |



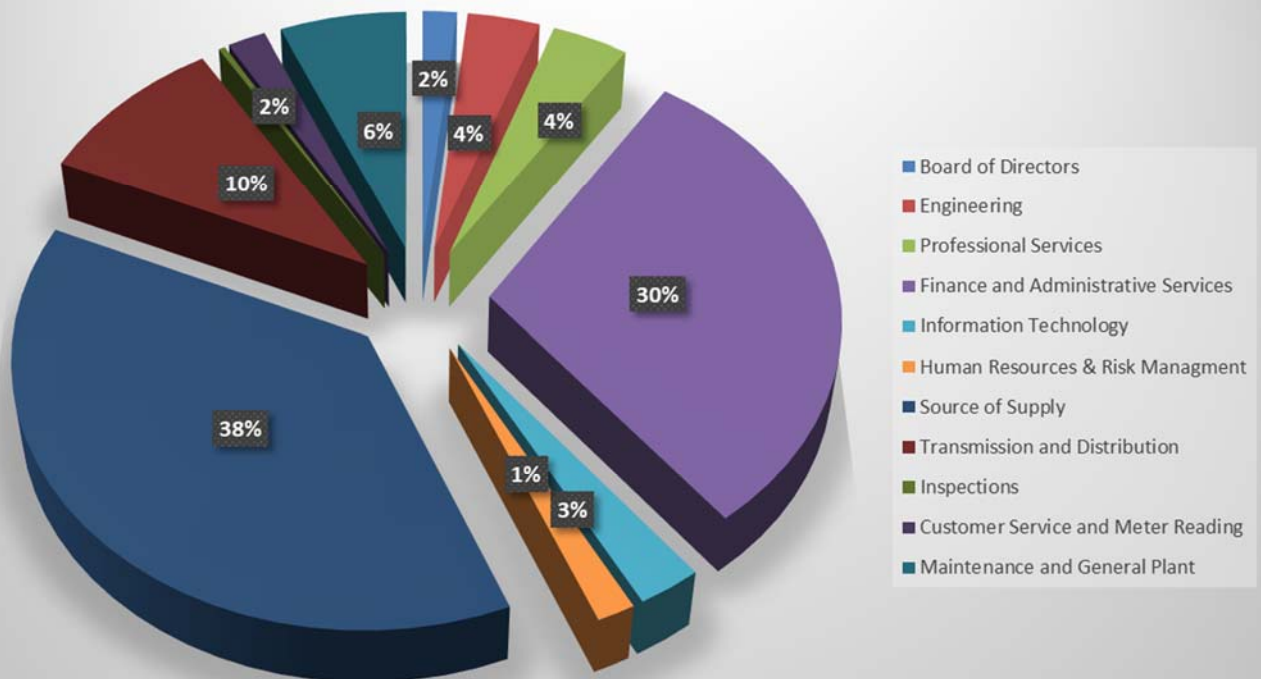
| | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|-------------------------------------|----------------------|------------------------------|----------------------|----------------------|---------------------|
| Operating Expenses | | | | | |
| Board of Directors | \$ 55,161 | \$ 79,909 | \$ 40,229 | \$ 322,305 | \$ 242,396 |
| Engineering | 366,529 | 693,378 | 322,519 | 684,430 | (8,948) |
| Professional Services | 261,908 | 353,390 | 228,869 | 723,030 | 369,640 |
| Finance and Administrative Services | 4,504,695 | 5,232,662 | 4,543,662 | 5,670,616 | 437,954 |
| Human Resources & Risk Management | 25,708 | 208,046 | 112,788 | 308,055 | 100,009 |
| Information Technology | 350,562 | 467,014 | 396,586 | 514,543 | 47,529 |
| Source of Supply | 7,543,306 | 7,706,007 | 7,808,442 | 7,109,375 | (596,632) |
| Transmission and Distribution | 1,439,625 | 2,109,496 | 1,439,126 | 1,821,554 | (287,942) |
| Inspections | 37,699 | 80,856 | 18,707 | 62,175 | (18,681) |
| Customer Service and Meter Reading | 279,699 | 378,120 | 287,811 | 360,622 | (17,498) |
| Maintenance and General Plant | 420,917 | 875,818 | 844,361 | 1,196,312 | 320,494 |
| Gross Operating Expenses | \$ 15,285,810 | \$ 18,184,696 | \$ 16,043,100 | \$ 18,773,017 | \$ 588,321 |
| Gross Revenue | \$ 17,905,799 | \$ 18,282,727 | \$ 20,338,378 | \$ 24,466,537 | \$ 6,183,810 |
| Gross Expenses | \$ 15,285,810 | \$ 18,184,696 | \$ 16,043,100 | \$ 18,773,017 | \$ 588,321 |
| Net Increase/(loss) | \$ 2,619,990 | \$ 98,031 | \$ 4,295,278 | \$ 5,693,519 | \$ 5,595,488 |



2021 PROPOSED REVENUE



2021 PROPOSED EXPENSES



Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Balance (Unrestricted Reserves)

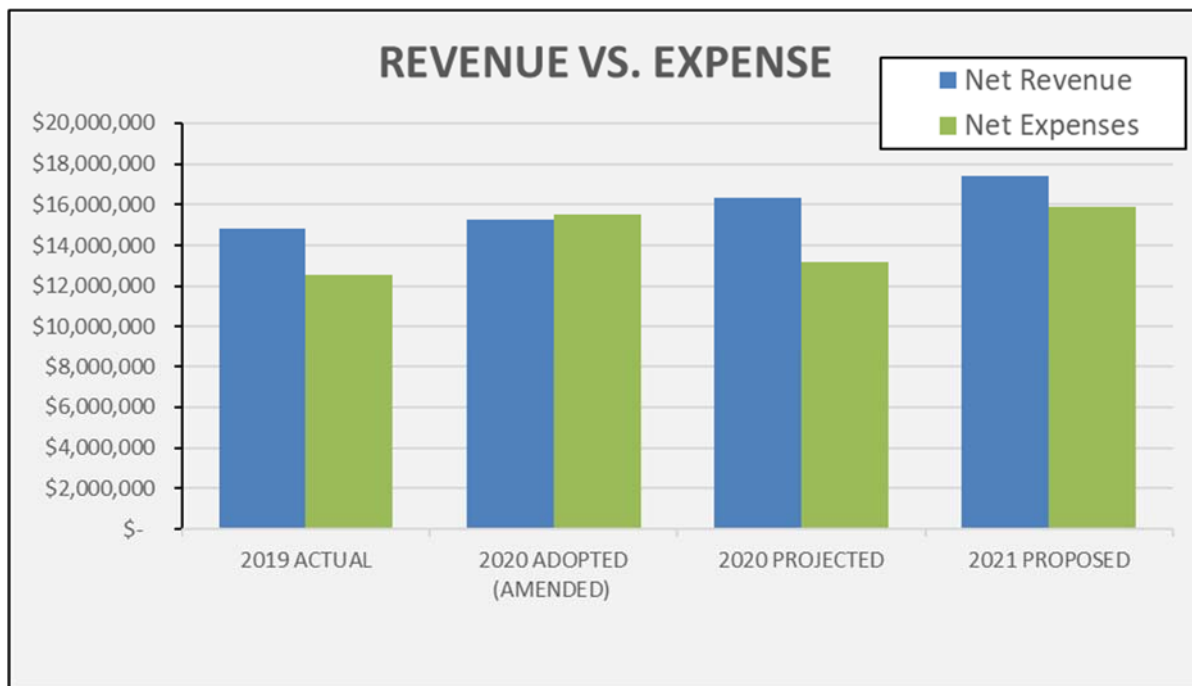
| | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE | % CHANGE |
|--|----------------------|------------------------------|----------------------|-----------------------|-----------------------|----------------|
| Operating Revenue | | | | | | |
| Water Sales | \$ 8,319,457 | \$ 8,633,306 | \$ 9,699,559 | \$ 9,412,233 | \$ 778,927 | 9.0% |
| Development and Installation Charges | 850,681 | 385,000 | 750,699 | 660,000 | 275,000 | 71.4% |
| Water Importation Surcharge | 2,258,755 | 3,452,007 | 3,269,718 | 3,870,300 | 418,293 | 12.1% |
| Water Pumping Energy Surcharge | 1,620,231 | 1,591,355 | 1,595,575 | 1,816,800 | 225,445 | 14.2% |
| Other Charges for Service | 386,236 | 316,005 | 199,916 | 329,290 | 13,285 | 4.2% |
| Gross Operating Revenue | 13,435,360 | 14,377,673 | 15,515,467 | 16,088,623 | 1,710,950 | 11.9% |
| Operating Expenses | | | | | | |
| Board of Directors | \$ 55,161 | \$ 79,909 | \$ 40,229 | \$ 322,305 | \$ 242,396 | 303.3% |
| Engineering | 366,529 | 693,378 | 322,519 | 684,430 | (8,948) | -1.3% |
| Professional Services | 261,908 | 353,390 | 228,869 | 723,030 | 369,640 | 104.6% |
| Finance and Admin Services (less Depreciation) | 1,796,885 | 2,551,662 | 1,711,279 | 2,820,616 | 268,954 | 10.5% |
| Human Resources & Risk Management | 25,708 | 208,046 | 112,788 | 308,055 | 100,009 | 48.1% |
| Information Technology | 350,562 | 467,014 | 396,586 | 514,543 | 47,529 | 10.2% |
| Source of Supply | 7,543,306 | 7,706,007 | 7,808,442 | 7,109,375 | (596,632) | -7.7% |
| Transmission and Distribution | 1,439,625 | 2,109,496 | 1,439,126 | 1,821,554 | (287,942) | -13.6% |
| Inspections | 37,699 | 80,856 | 18,707 | 62,175 | (18,681) | -23.1% |
| Customer Service and Meter Reading | 279,699 | 378,120 | 287,811 | 360,622 | (17,498) | -4.6% |
| Maintenance and General Plant | 420,917 | 875,818 | 844,361 | 1,196,312 | 320,494 | 36.6% |
| Gross Operating Expenses | \$ 12,577,999 | \$ 15,503,696 | \$ 13,210,718 | \$ 15,923,017 | \$ 419,321 | 2.7% |
| Operating Income (Loss) | \$ 857,361 | \$ (1,126,023) | \$ 2,304,749 | \$ 165,606 | \$ 1,291,629 | -114.7% |
| Non-Operating Revenue | | | | | | |
| Rental Income | \$ 23,805 | \$ 20,025 | \$ 24,077 | \$ 26,318 | \$ 6,293 | 31.4% |
| Capacity Fees | 3,090,005 | 3,036,600 | 4,017,401 | 7,061,076 | 4,024,476 | 132.5% |
| Interest Earned | 1,356,630 | 848,429 | 745,483 | 648,429 | (200,000) | -23.6% |
| Grant Revenue | - | - | 35,950 | 642,091 | 642,091 | 0.0% |
| Capital Improvement Budget | (1,008,538) | (470,652) | (470,652) | (30,907,717) | (30,437,065) | 6467.0% |
| Developer Funded Capital Improvement | - | - | - | 6,413,160 | 6,413,160 | 0.0% |
| Use of Restricted Funds | 325,693 | 133,880 | 133,880 | 13,720,461 | 13,586,581 | 10148.3% |
| Total Non-Operating Revenue | \$ 3,787,595 | \$ 3,568,282 | \$ 4,486,140 | \$ (2,396,182) | \$ (5,964,464) | -167.2% |
| Increase (Decrease) in Cash Flow | \$ 4,644,955 | \$ 2,442,259 | \$ 6,790,889 | \$ (2,230,577) | \$ (4,672,836) | -191.3% |
| Beginning Reserve ⁽¹⁾ | \$ 27,312,225 | \$ 26,475,846 | \$ 26,475,846 | \$ 33,266,735 | \$ 6,790,889 | 25.6% |
| Days' Cash on Hand ⁽²⁾ | 927 | 681 | 919 | 711 | 30 | 4.4% |
| Ending Reserve | \$ 31,957,180 | \$ 28,918,105 | \$ 33,266,735 | \$ 31,036,158 | \$ 2,118,053 | 7.3% |
| Target Reserve ⁽³⁾ | \$ 27,176,900 | \$ 6,597,913 | \$ 12,632,415 | \$ 13,090,994 | \$ 6,493,081 | 98.4% |

(1) Source: BCVWD Comprehensive Annual Financial Report (CAFR), note 11

(2) Calculation: Ending Reserve multiplied by 365 days, divided by Operating Expenses less depreciation

(3) Calculation: Sum of Emergency Reserve (15% of Operating Expense), Capital Replacement Reserve, and Reserve for Operations (3 months, or 25%, of Operating expenses) The Capital Replacement Reserve Target amount comes from the 2019 Water Rate Model

| | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED |
|----------------------------|----------------------|------------------------------|----------------------|----------------------|
| Gross Revenue | \$ 17,905,799 | \$ 18,282,727 | \$ 20,338,378 | \$ 24,466,537 |
| Less Capacity Fees | 3,090,005 | 3,036,600 | 4,017,401 | 7,061,076 |
| Net Revenue | \$ 14,815,794 | \$ 15,246,127 | \$ 16,320,977 | \$ 17,405,461 |
| Gross Expenses | \$ 15,285,810 | \$ 18,184,696 | \$ 16,043,100 | \$ 18,773,017 |
| Less Depreciation | 2,707,811 | 2,681,000 | 2,832,383 | 2,850,000 |
| Net Expenses | \$ 12,577,999 | \$ 15,503,696 | \$ 13,210,718 | \$ 15,923,017 |
| Net Increase/(loss) | \$ 2,237,795 | \$ (257,569) | \$ 3,110,260 | \$ 1,482,443 |



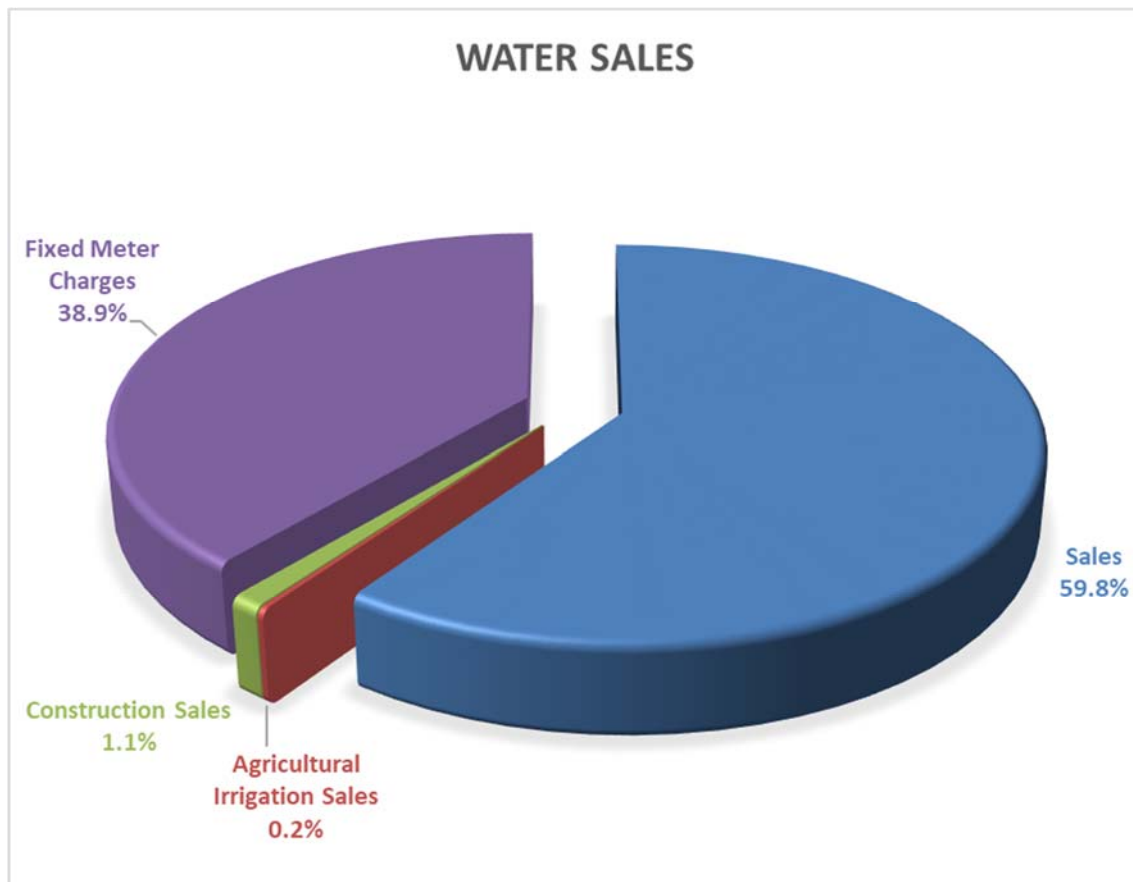
Revenue Detail

OPERATING REVENUE

Water Sales

The District produces potable water for sale to seven customer classes: single family residential, multifamily residential, commercial, industrial, irrigation, agricultural irrigation, and other. Most customers are billed on a bi-monthly cycle based on the amount of water usage, which is metered and measured in hundred cubic feet (HCF) where 1 HCF is equal to 748 gallons, as well as a fixed charge for the meter. Proposed water sales for 2021 are \$9,412,233, a 9.0 percent increase above the amended budgeted sales for 2020 with potable water usage estimated at 11,795 AF for 2021.

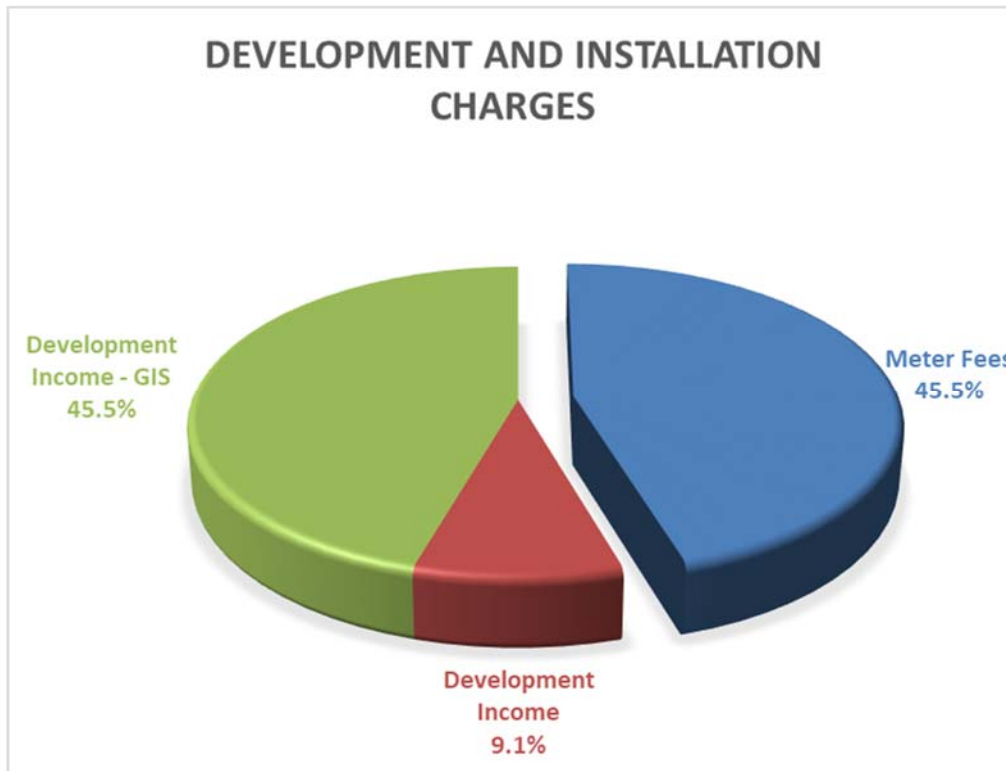
| | | <u>2019 ACTUAL</u> | <u>2020 ADOPTED (AMENDED)</u> | <u>2020 PROJECTED</u> | <u>2021 PROPOSED</u> | <u>CHANGE</u> |
|--------------------|-------------------------------|---------------------|---------------------------------------|---------------------------|--------------------------|-------------------|
| Water Sales | | | | | | |
| 01-50-510-410100 | Sales | \$ 4,843,138 | \$ 5,161,164 | \$ 5,462,877 | \$ 5,626,822 | \$ 465,658 |
| 01-50-510-410151 | Agricultural Irrigation Sales | 26,402 | 20,469 | 29,290 | 22,316 | 1,847 |
| 01-50-510-410171 | Construction Sales | 113,564 | 92,930 | 137,246 | 101,314 | 8,384 |
| 01-50-510-413011 | Fixed Meter Charges | 3,336,353 | 3,358,743 | 4,070,146 | 3,661,781 | 303,038 |
| | | <u>\$ 8,319,457</u> | <u>\$ 8,633,306</u> | <u>\$ 9,699,559</u> | <u>\$ 9,412,233</u> | <u>\$ 778,927</u> |



Development and Installation Charges

The District incurs engineering, legal and administrative costs associated with new development, which are charged against deposits collected and recorded as revenue. The District also collects deposits for new service installations, which are recorded as revenue against the deposits when the services are installed. Proposed development and installation charges for 2021 are \$660,000 a 71.4 percent increase above the amended budgeted charges for 2020, based on conservative projections of development growth.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|---|--------------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|
| Development and Installation Charges | | | | | | |
| 01-50-510-413021 | Meter Fees | \$ 675,747 | \$ 325,000 | \$ 577,622 | \$ 300,000 | \$ (25,000) |
| 01-50-510-419011 | Development Income | \$ 174,934 | \$ 60,000 | \$ 173,077 | \$ 60,000 | \$ - |
| 01-50-510-419012 | Development Income - GIS | - | - | - | 300,000 | 300,000 |
| | | <u>\$ 850,681</u> | <u>\$ 385,000</u> | <u>\$ 750,699</u> | <u>\$ 660,000</u> | <u>\$ 275,000</u> |



Water Importation Surcharge

The Water Importation Surcharge is the cost to the end user (Rate Payer) for imported water supplies to offset existing groundwater overdraft not to exceed the actual State Water Project Water costs incurred by the District. The proposed water importation surcharge for 2021 is \$3,870,300, a 12.1 percent increase above the amended budgeted amount for 2020.

| | | <u>2019 ACTUAL</u> | <u>2020 ADOPTED (AMENDED)</u> | <u>2020 PROJECTED</u> | <u>2021 PROPOSED</u> | <u>CHANGE</u> |
|------------------------------------|---------------------------|--------------------|---------------------------------------|---------------------------|--------------------------|---------------|
| Water Importation Surcharge | | | | | | |
| 01-50-510-415001 | SGPWA Importation Charges | \$ 2,258,755 | \$ 3,452,007 | \$ 3,269,718 | \$ 3,870,300 | \$ 418,293 |

Water Pumping Energy Surcharge

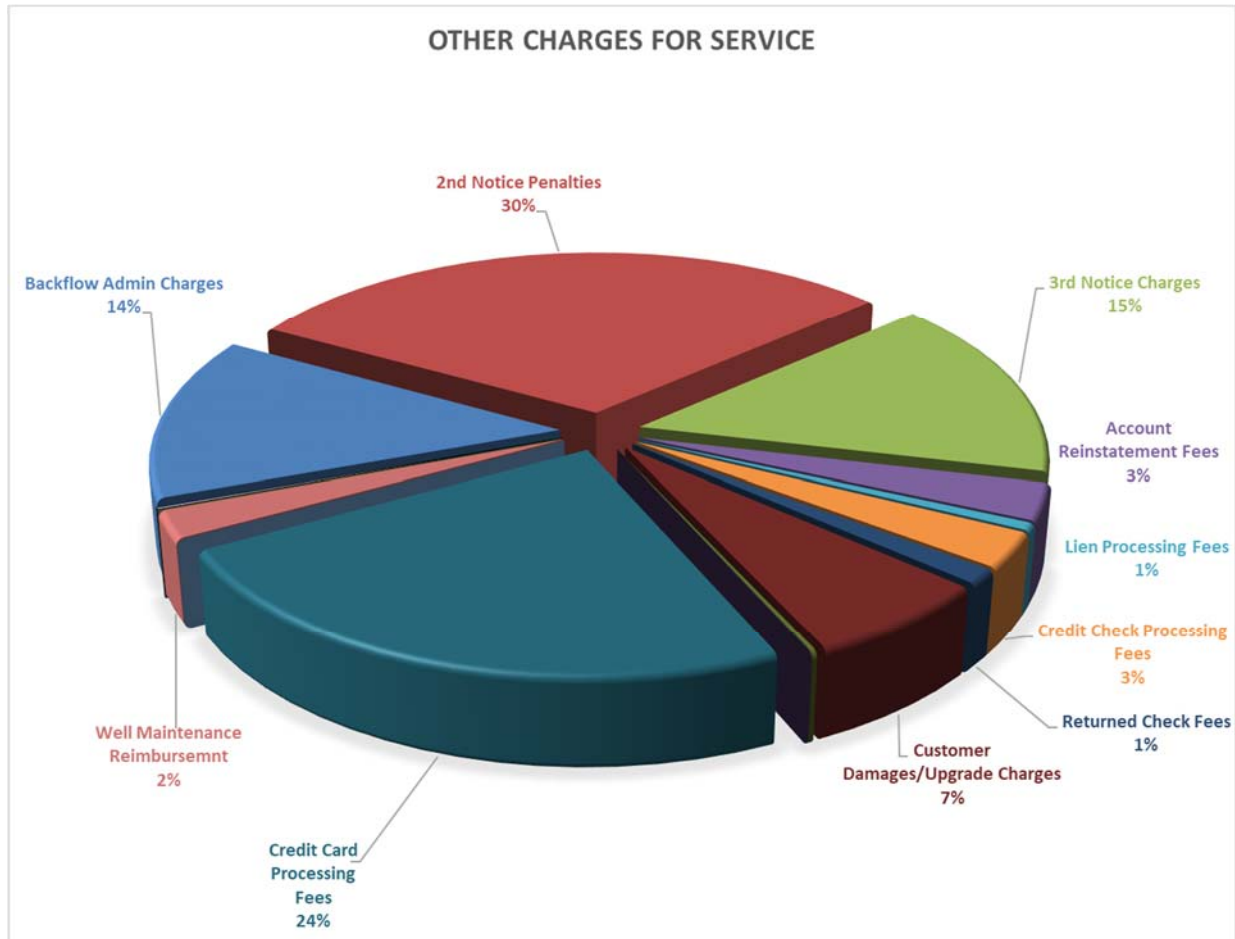
The Water Pumping Energy Surcharge is the cost to the end user (Rate Payer) for electricity to pump and deliver water. It includes all Southern California Edison (SCE) charges for operation of pumps, wells, and booster stations in the water system. The proposed amended water pumping energy surcharge for 2021 is \$1,816,800 a 14.2 percent increase above the amended budgeted amount for 2020.

| | | <u>2019 ACTUAL</u> | <u>2020 ADOPTED (AMENDED)</u> | <u>2020 PROJECTED</u> | <u>2021 PROPOSED</u> | <u>CHANGE</u> |
|---------------------------------------|-------------------|--------------------|---------------------------------------|---------------------------|--------------------------|---------------|
| Water Pumping Energy Surcharge | | | | | | |
| 01-50-510-415011 | SCE Power Charges | \$ 1,620,231 | \$ 1,591,355 | \$ 1,595,575 | \$ 1,816,800 | \$ 225,445 |

Other Charges for Service

Other Charges for Service include many of the user fees customers pay to utilize specific services such as account reinstatement fees, past due notices and other service fees. The proposed charges for 2021 are \$329,290, a 4.2 percent increase from the amended budgeted charges for 2020.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|----------------------------------|---------------------------------|-------------------|------------------------------|-------------------|-------------------|------------------|
| Other Charges for Service | | | | | | |
| 01-50-510-413001 | Backflow Admin Charges | \$ 47,089 | \$ 44,000 | \$ 46,134 | \$ 45,000 | \$ 1,000 |
| 01-50-510-417001 | 2nd Notice Penalties | 103,225 | 100,665 | 24,060 | 100,000 | (665) |
| 01-50-510-417011 | 3rd Notice Charges | 38,810 | 35,000 | 14,053 | 50,000 | 15,000 |
| 01-50-510-417021 | Account Reinstatement Fees | 44,800 | 44,000 | 4,867 | 10,000 | (34,000) |
| 01-50-510-417031 | Lien Processing Fees | 4,800 | 4,000 | 1,333 | 2,000 | (2,000) |
| 01-50-510-417041 | Credit Check Processing Fees | 10,950 | 10,000 | 9,607 | 9,600 | (400) |
| 01-50-510-417051 | Returned Check Fees | 3,625 | 3,000 | 3,933 | 4,000 | 1,000 |
| 01-50-510-417061 | Customer Damages/Upgrade Charge | 41,976 | 22,000 | 21,737 | 22,000 | - |
| 01-50-510-417071 | After Hours Call Out Charges | 650 | 650 | 67 | 600 | (50) |
| 01-50-510-417081 | Bench Test Fees | - | 90 | 40 | 90 | - |
| 01-50-510-417091 | Credit Card Processing Fees | 50,643 | 45,000 | 17,954 | 78,000 | 33,000 |
| 01-50-510-419001 | Insurance Rebate | - | - | - | - | - |
| 01-50-510-419021 | Recharge Income | 7,643 | - | - | - | - |
| 01-50-510-419031 | Well Maintenance Reimbursemnt | 12,858 | 7,500 | 3,922 | 7,500 | - |
| 01-50-510-419041 | Gain (Loss) - Asset Disposal | 15,840 | - | - | - | - |
| 01-50-510-419061 | Miscellaneous Income | 3,328 | 100 | 52,210 | 500 | 400 |
| | | <u>\$ 386,236</u> | <u>\$ 316,005</u> | <u>\$ 199,916</u> | <u>\$ 329,290</u> | <u>\$ 13,285</u> |



NON-OPERATING REVENUE

Rental Income

The District owns four residential properties and charges rental income and utilities for use of the properties. Proposed rental income for 2021 is \$26,318, a 31.4 percent increase from the amended budgeted revenue for 2020.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|----------------------|-------------------------------|------------------|------------------------------|-------------------|------------------|-----------------|
| Rental Income | | | | | | |
| 01-50-510-471001 | Rent - 12303 Oak Glen | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ - |
| 01-50-510-471011 | Rent - 13695 Oak Glen | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471021 | Rent - 13697 Oak Glen | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471031 | Rent - 9781 Avenida Miravilla | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471101 | Util - 12303 Oak Glen | 2,734 | 2,688 | 3,663 | 4,118 | 1,430 |
| 01-50-510-471111 | Util - 13695 Oak Glen | 3,566 | 2,158 | 2,892 | 4,000 | 1,842 |
| 01-50-510-471121 | Util - 13697 Oak Glen | 4,778 | 3,631 | 4,340 | 5,000 | 1,369 |
| 01-50-510-471131 | Util - 9781 Avenida Miravilla | 3,127 | 1,948 | 3,583 | 3,600 | 1,652 |
| | | <u>\$ 23,805</u> | <u>\$ 20,025</u> | <u>\$ 24,077</u> | <u>\$ 26,318</u> | <u>\$ 6,293</u> |

Capacity Charges

Capacity Charges (Facilities Fees) or development impact fees are paid by industrial, commercial and residential developers to fund the cost of the impacts of their developments on the District's water system. The District has collected capacity charges since the early 1980's. Capacity charges pay for oversizing of pipelines, new wells, tanks, transmission mains etc. needed to serve new developments. Proposed capacity charges for 2021 are \$7,061,076, a 132.5 percent increase from the amended budgeted facilities charges for 2020, based on projections of development growth.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|----------------------|---------------------------------|---------------------|------------------------------|---------------------|---------------------|---------------------|
| Capacity Fees | | | | | | |
| 01-50-510-481001 | Fac Fees-Wells | \$ 548,411 | \$ 580,800 | \$ 714,565 | \$ 1,496,528 | \$ 915,728 |
| 01-50-510-481006 | Fac Fees-Water Rights (SWP) | 422,466 | 367,500 | 452,139 | 383,425 | 15,925 |
| 01-50-510-481012 | Fac Fees-Water Treatment Plant | 260,892 | 276,300 | 339,935 | 711,933 | 435,633 |
| 01-50-510-481018 | Fac Fees-Local Water Resources | 167,262 | 145,500 | 179,010 | 151,805 | 6,305 |
| 01-50-510-481024 | Fac Fees-Recycld Wtr Facilities | 488,849 | 420,600 | 546,498 | 1,083,746 | 663,146 |
| 01-50-510-481030 | Fac Fees-Transmission (16") | 444,167 | 470,400 | 578,738 | 1,212,064 | 741,664 |
| 01-50-510-481036 | Fac Fees-Storage | 568,806 | 602,400 | 741,139 | 1,552,184 | 949,784 |
| 01-50-510-481042 | Fac Fees-Booster | 39,375 | 41,700 | 51,304 | 107,447 | 65,747 |
| 01-50-510-481048 | Fac Fees-Pressure Reducng Stns | 20,112 | 21,300 | 26,206 | 54,883 | 33,583 |
| 01-50-510-481054 | Fac Fees-Misc Projects | 22,273 | 18,600 | 22,884 | 47,926 | 29,326 |
| 01-50-510-481060 | Fac Fees-Financing Costs | 89,160 | 91,500 | 113,448 | 235,765 | 144,265 |
| 01-50-510-485001 | Front Footage Fees | 18,232 | - | 251,535 | 23,370 | 23,370 |
| | | <u>\$ 3,090,005</u> | <u>\$ 3,036,600</u> | <u>\$ 4,017,401</u> | <u>\$ 7,061,076</u> | <u>\$ 4,024,476</u> |

Interest Earned

The District currently holds a diverse portfolio of investments to meet both short term liquidity, mid-term cash funded Capital Improvement Plans, and long-term earnings. The goals for the District's investments are:

- Safety
- Liquidity
- Earn a total rate of return commensurate with the first two goals

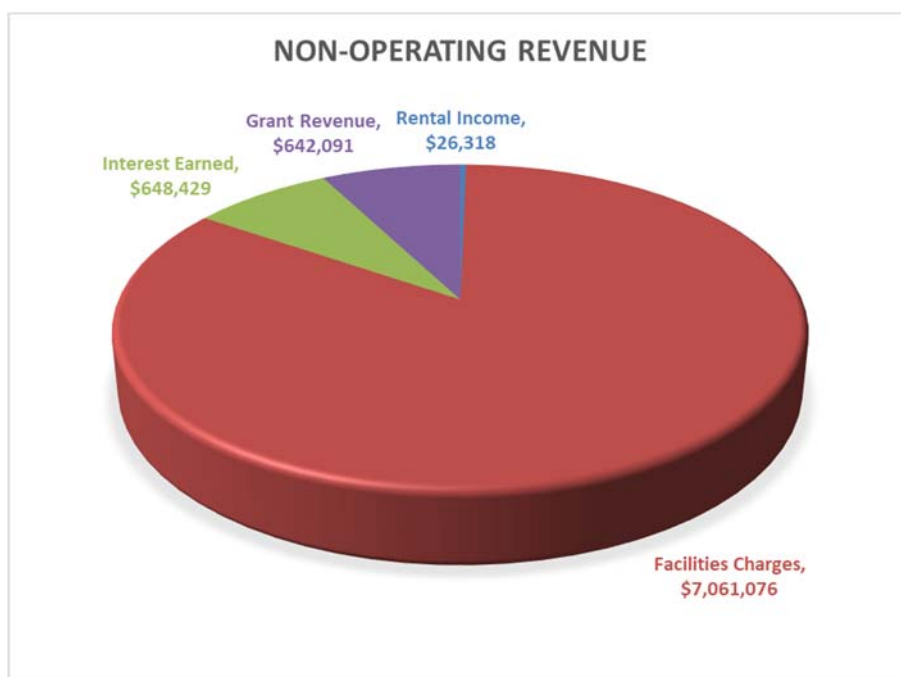
The proposed \$648,429 of general interest earned for 2021 is based on the expected level of capital invested throughout the fiscal year and the expected continuance of low interest rates, a 23.6 percent decrease from the 2020 amended budgeted interest revenue.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|------------------------|--------------------------------|---------------------|------------------------------|-------------------|-------------------|---------------------|
| Interest Earned | | | | | | |
| 01-50-510-490001 | Interest Income - Bonita Vista | \$ 2,099 | \$ 1,600 | \$ 1,319 | \$ 1,600 | \$ - |
| 01-50-510-490011 | Interest Income-Fairway Canyon | 52,347 | 46,829 | - | 46,829 | - |
| 01-50-510-490021 | Interest Income - General | 1,302,184 | 800,000 | 744,164 | 600,000 | (200,000) |
| | | <u>\$ 1,356,630</u> | <u>\$ 848,429</u> | <u>\$ 745,483</u> | <u>\$ 648,429</u> | <u>\$ (200,000)</u> |

Grant Revenue

The District anticipates grant revenue of \$642,091 for the AMI/AMR project. The expected level of grant revenue is based on the terms of the awards on record.

| | | 2019 ACTUAL | 2020 ADOPTED (AMENDED) | 2020 PROJECTED | 2021 PROPOSED | CHANGE |
|----------------------|---------------|-------------|------------------------------|-------------------|------------------|------------|
| Grant Revenue | | | | | | |
| 01-50-510-419051 | Grant Revenue | \$ - | \$ - | \$ 35,950 | \$ 642,091 | \$ 642,091 |



Operating Expenses Detail

2020 DISTRICT-WIDE ACCOMPLISHMENTS

- Developed and implemented modified work schedules and staffing activities to provide the community with essential water service during the COVID-19 pandemic and California State mandated restriction
- Upgraded information system resources and re-routed network traffic to accommodate work from home solutions for District staff, ensuring seamless access to District resources
- Provided support to the community of Cherry Valley, City of Beaumont, and fire-fighting efforts of CalFire and others during the Apple Fire and the El Dorado Fire
- Provided support to Riverside County Flood Control and bolstered District facility protections in preparation for possible post-Apple and El Dorado Fire flood and debris flow activities to protect District facilities and the communities of Beaumont and Cherry Valley
- Received a \$1.5 million WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation for the Automated Meter Reading/Advanced Meter Infrastructure (AMR/AMI) Project, allowing for more accurate monitoring and remediation of leaks throughout the District's service area and commence implementation of AMR/AMI Project activities
- Continued to develop working relationships with regional stakeholders including:
 - City of Beaumont
 - San Geronio Pass Water Agency
 - YVWD, City of Banning, San Geronio Pass Regional Water Alliance, County of Riverside, Riverside County Flood Control & Water Conservation District, LAFCO, and others
- Finalized 2019 Water Rate and Fee Study and implemented proposed changes to water rates and service charges following a public hearing in February with the new rates taking effect March 1, 2020
- Continued to support ongoing local area development
- Completed in a timely manner the Comprehensive Annual Financial Report (CAFR) and submittal to the Government Officers Association (GFOA) for the annual Certificate of Achievement for Excellence in Financial Reporting for the year ending December 31, 2019
- Provided engineering support including finalization of project design for installation of new Beaumont Avenue Water Services in conjunction with City of Beaumont Street Improvement Project (Beaumont Avenue Pavement Rehabilitation), including pipeline replacements for portions of 9th Street and 11th Street, west of Beaumont Avenue
- Continued with District transparency by keeping the District's rate payers informed through public outreach and various communication medias

2021 DISTRICT-WIDE GOALS

- Construct Capital Improvement Plan (CIP) facilities
- Support and work with the City of Beaumont to design and build a booster station that will allow the District to receive recycled water from the City of Beaumont's Wastewater Treatment Plant and deliver said water to the District owned non-potable 2800 Reservoir
- Finalize and implement the Capacity Fee Study
- Finalize and implement the Miscellaneous Fee Study
- Coordinate with District vendors to update and replace the existing SCADA Telemetry system in accordance with the District's CIP
- Continue seeking prudent cost saving mechanisms, such as applying for grants for CIP projects
- Continue aggressive meter replacement to meet benchmarks identified in the awarded grant contract for AMR/AMI implementation with the install of 7,700 electronic meters

- Begin recycled water conversion as end user properties are approved and included in the City of Beaumont's Recycled Water Use Permit
- Continue revising and updating the District's Disaster Preparedness Program
- Perform Class and Compensation Study for District Staff
- Successfully negotiate a new Memorandum of Understanding with the Employee Association

BUDGET BY DEPARTMENT

Department Descriptions

The District has four departments, each of which is an organizational unit of the District, providing distinct and different services. Included within each department are 2020 accomplishments and 2021 goals. Within every department are separate divisions, each with a listing of budgeted positions, a description of the division, and a two-year financial trend detailing the division's expenses at the account level.

Operating expenses are controlled at the department level and should not exceed appropriations. Budget transfers between divisions may be made administratively, if the transfer is within the same department. Budget transfers between departments must be approved by both department directors. Any single modification in excess of \$50,000 shall require approval by the Board. Any addition to the budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month.

Salaries and Benefits

The personnel budget for 2021 reflects 39 full-time equivalent (FTE) positions, not including the Board of Directors. This is the same number of full time positions as 2020. The personnel budget for 2021 also reflects 12 part-time positions, up from 7 part-time positions budgeted in 2020, for a total of 51 positions in the budget. Total payroll and related costs are budgeted at \$6,804,982 for an increase of \$212,032 or 3.2 percent, as compared to 2020.

Over the years, as the community has continued to grow, there has been a need for additional personnel to provide for services, infrastructure, projects, and state mandates. To minimize the fiscal impact of the additional resources needed, the District is increasing the number of part-time and/or temporary positions to be filled rather than implement costly additional full-time positions. The following table depicts changes in personnel from fiscal year 2017 through fiscal year 2021 required to meet new operating demands.

The Beaumont-Cherry Valley Water District Employee Association is the bargaining unit of the Beaumont-Cherry Valley Water District for non-exempt employees, with a multiyear Memorandum of Understanding (MOU) that expires on December 31, 2021. The MOU provides a COLA based upon the August to August Unadjusted Consumer Price Index, U.S. Cities average.

Personnel Summary by Department

| Full and Part-Time District Employees | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget (FT) | 2020 Budget (PT) | 2021 Budget (FT) | 2021 Budget (PT) |
|--|-------------|-------------|-------------|------------------|------------------|------------------|------------------|
| Engineering | 5 | 3 | 6 | 4 | 4 | 4 | 3 |
| Finance and Administrative Services | | | | | | | |
| Finance and Administrative Services | 12 | 11 | 13 | 11 | 3 | 10 | 7 ⁽¹⁾ |
| Human Resources | 0 | 0 | 1 | 1 | 0 | 1 | 0 |
| Information Technology | 1 | 1 | 1 | 1 | 0 | 1 | 0 |
| Operations | | | | | | | |
| Source of Supply | 4 | 5 | 4 | 5 | 0 | 7 | 0 |
| Transmission and Distribution | 10 | 14 | 13 | 14 | 0 | 13 | 2 ⁽²⁾ |
| Field Inspections | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customer Service and Meter Reading | 3 | 3 | 3 | 3 | 0 | 3 | 0 |
| Maintenance and General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Positions | 35 | 37 | 41 | 39 | 7 | 39 | 12 |
| (1) Includes 2 temporary part-time employees to implement the AMR/AMI program; refer to Finance and Administrative Services division for additional information | | | | | | | |
| (2) Includes 2 temporary part-time employees to implement the AMR/AMI program; refer to Transmission and Distribution division for additional information | | | | | | | |

Salaries and Benefits

The District contributes to CalPERS, a multiple-employer defined benefit pension plan. Effective fiscal 2002, the District contracted the retirement formula of 2.7% @ 55. All employees hired before 01/01/13 are covered under this retirement formula, and are referred to as Classic Members. The Public Employees' Pension Reform Act (PEPRA) went into effect 01/01/13, with a retirement formula of 2% @ 62. All employees hired after 12/31/12 and not a prior Classic Member of CalPERS are covered under this retirement formula. Participants are required to contribute up to 8% of their annual covered salary. In previous years the District's unfunded liability was included as a percentage of the employer's contribution. Effective fiscal year 2018, CalPERS collects the employer contributions toward the plan's unfunded liability as dollar amounts instead of the prior method of a contribution rate. The plan's normal contribution will continue to be collected as a percentage of payroll. The unfunded accrued liability (UAL) is billed at the beginning of the fiscal year, with the option of prepayment at a discounted rate or monthly payments. The District's UAL total for 12 monthly payments was \$169,554 for 2020. The District opted to go with the single prepayment option of \$163,914 in lieu of the monthly payments, saving \$5,640.

Retiree Benefits/Other Post-Employment Benefits (OPEB)

The District offers post-employment medical benefits. Benefits and employee/employer contributions are based on a minimum of five years of service, hire date, and date of retirement. These benefits are currently funded on a pay-as-you-go basis.

BOARD OF DIRECTORS

BOARD OF DIRECTORS

| Board of Directors | Positions |
|------------------------|-----------|
| Director, Division 1 | 1 |
| Director, Division 2 | 1 |
| Director, Division 3 | 1 |
| Director, Division 4 | 1 |
| Director, Division 5 | 1 |
| Total Positions | 5 |

Division Description

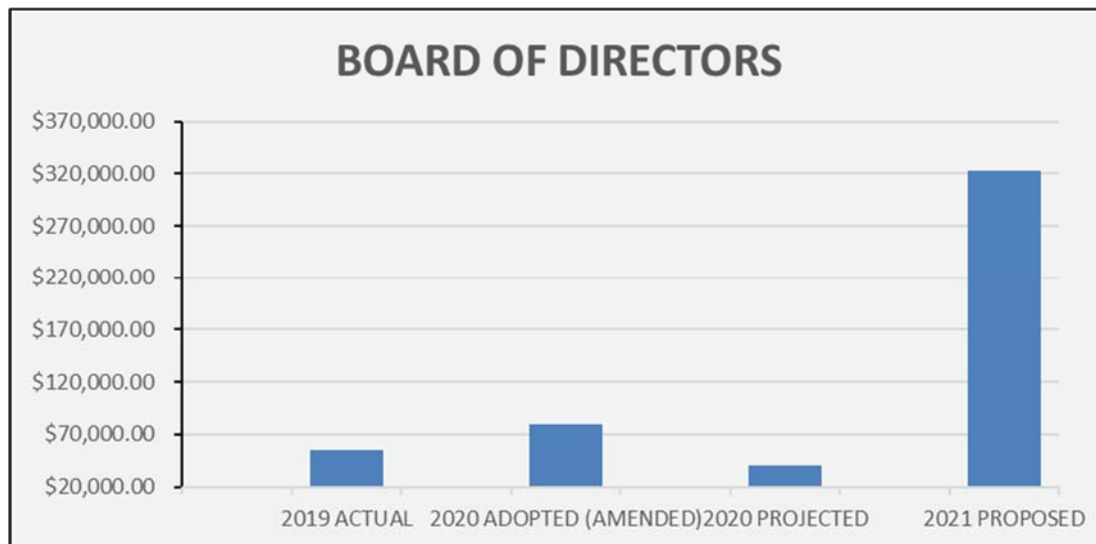
This division includes per diem paid to each Board member as well as the associated payroll tax expenses, health insurance benefits, election expenses and seminar/travel expenses.



Division Budget

Proposed expenses for 2021 are \$322,305, a 303.3 percent increase from amended budgeted expenses for 2020. This increase is primarily due to the addition of a health insurance plan being made available to the Board, as well as higher than normal election-related expenses due to the COVID-19 ballot process, which for 2020 election expenses, are recorded the following year.

| | | 2019 | 2020 | 2020 | 2021 | |
|---------------------------|--------------------------------|-----------|----------------------|-----------|------------|------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| BOARD OF DIRECTORS | | | | | | |
| 01-10-110-500101 | Board of Directors Fees | \$ 38,200 | \$ 53,400 | \$ 35,200 | \$ 45,200 | \$ (8,200) |
| 01-10-110-500115 | Social Security | 2,368 | 3,324 | 2,182 | 2,805 | (519) |
| 01-10-110-500120 | Medicare | 554 | 779 | 510 | 658 | (121) |
| 01-10-110-500125 | Health Insurance | - | - | - | 130,241 | 130,241 |
| 01-10-110-500140 | Life Insurance | - | 125 | 54 | 120 | (5) |
| 01-10-110-500143 | EAP Program | - | 75 | 62 | 360 | 285 |
| 01-10-110-500145 | Workers' Compensation | 207 | 776 | 189 | 521 | (255) |
| 01-10-110-500175 | Training/Education/Mtgs/Travel | 7,233 | 9,000 | 1,487 | 10,000 | 1,000 |
| 01-10-110-550012 | Election Expenses | 6,098 | 10,000 | - | 130,000 | 120,000 |
| 01-10-110-550042 | Supplies-Other | 501 | 1,030 | 252 | 1,000 | (30) |
| 01-10-110-550051 | Advertising/Legal Notices | - | 1,400 | 293 | 1,400 | - |
| | | \$ 55,161 | \$ 79,909 | \$ 40,229 | \$ 322,305 | \$ 242,396 |



ENGINEERING

DIVISIONS

- Engineering

2020 ACCOMPLISHMENTS

- Maintained and improved working relationships with regional stakeholders including:
 - City of Beaumont
 - San Geronio Pass Water Agency
 - YVWD, City of Banning, San Geronio Pass Regional Water Alliance, County of Riverside, Riverside County Flood Control & Water Conservation District, LAFCO, and others
- Continued to develop water supply review and analysis for the District, the San Geronio Pass Water Agency, and the San Geronio Pass Region stakeholders including an in-depth review and analysis of District and regional water supply, water demand, costs and financing analysis of current and future District and regional water supply needs and costs
- Continued implementation of recycled water opportunity with the City of Beaumont including: coordination of activities with City of Beaumont Staff and Council Members, continued preparation of recycled water booster station preliminary and final design requirements, design and equipment parameters, and construction schedule and associated costs
 - Furthered coordination efforts with City of Beaumont staff to provide a suitable location for the District's recycled water booster station
 - Drafted an Agreement between the District and the City of Beaumont for the purchase and distribution of Recycled Water
- Provided complete in-house (District staff) development engineering support activities including but not limited to: planning, water system modeling, water supply review and assessment, development plan checking, main extension agreement preparation, construction support (including project management pre-construction and construction support, inspection, project coordination, project testing and commissioning, final project inspection, and project closeout) and continued and improved communication with the City of Beaumont and other regional stakeholders regarding development activities
 - Includes the plan review and construction coordination between contractors and developers for four (4) pipelines (1-24", 1-18", 1-16", 1-12") in Tukwet Canyon Parkway totaling 21,400 LF of new pipeline
- Continued revisions to and improvement of Engineering Department including but not limited to; hiring of a Temporary Civil Engineering Assistant and temporary District Engineer; including in-house project development, implementation of recycled water system activities, and digitizing existing system drawings
 - Provided engineering support for rehabilitation and repair of Wells 3, 4A, 10, 18, 21 and 24 due to failure or ongoing maintenance cycle activities
- Provided engineering support including finalization of project design for installation of new Beaumont Avenue Water Services in conjunction with City of Beaumont Street Improvement Project (Beaumont Avenue Pavement Rehabilitation)
 - This included pipeline replacements for portions of 9th Street and 11th Street, west of Beaumont Avenue
- Provided engineering support in regard to the emergency response related to the Apple and El Dorado Fires and subsequent debris flow response activities

- Engineering support with Riverside County Flood Control and Conservation District
 - Engineering support with District Field Staff
- Continued development of CIP implementation including:
 - Noble Tank No. 2 and Pipeline
 - 2017 Replacement Pipelines
 - Wells 1A and 2A re-drill project
 - Grand Avenue Storm Drain (MDP Line 16)
 - Wells 30 and 31 drilling project
- Provided District and Regional Master Planning Activities including the following efforts:
 - Continued review and analysis of District water demands including updates to 32 housing tract water consumption data for 2016, 2017, and 2018, and 2019 to understand effects of new water conservation measures as they relate to District Water Supply Consumption. Work included sharing said information with regional and retail water managers as part of regional water supply planning efforts which will be used for completion of new District water supply projections and preparation of the 2020 Urban Water Management Plan
 - Continued to advance Recycled Water Master Plan (Plan is approximately 85% complete)
- Supported Finance department with the on-going capacity charge study. Provided an in-depth analysis of the Capital Improvement Plan (CIP) (infrastructure and pipelines expansion projects) to formulate the funding requirements
- Provided support to Finance and Operations departments with grant funding opportunities for the Automated Meter Reading/Advanced Meter Infrastructure (AMR/AMI) project

2021 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES

- Continue advancing water supply review and analysis for the District, the San Geronio Pass Water Agency, and the San Geronio Pass region stakeholders
- Continue implementation of recycled water opportunity with the City of Beaumont including:
 - Coordination of activities with City of Beaumont staff and Council Members
 - Further the Draft Recycled Water Agreement
 - Continue District recycled water implementation efforts
- Continue to provide in-house (District staff) development support activities
- Coordinate with the Operations department to complete on-going CIP design activities and commence construction for Noble Reservoir No. 2 and Transmission Pipeline, 2017 Replacement Pipeline Project, and Well 1A and 2A Well Drilling Project, Noble Creek Recharge Facility Phase I security fencing, Noble Booster equipment purchase, and 4A Booster equipment replacement
- Coordinate with the Operations department to commence CIP projects including request for proposals (as necessary) and design of Well 30 and 31, Well 1A and 2A Pumping Plants, Well 30 and 31 Pumping Plant, Raw Water Filter and Pump Station, City of Beaumont WWTP Recycled Water Booster Station and connection piping, 2750 PZ to 2850 PZ Booster Station, 2020 and 2021 Replacement Pipelines, and miscellaneous projects
- Coordinate with Finance Staff to complete a comprehensive capacity charge study for Domestic Water and Recycled Water
- Continue to provide support to mud and debris flow response activities related to the Apple and El Dorado Fires
- Continued well rehabilitation activities, including Well 24, etc.

ENGINEERING

| Engineering | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|--|--|--|--|--|
| Director of Engineering | 1 | 0 | 1 | 0 |
| Senior Engineer | 0 | 0 | 0 | 0 |
| District Engineer | 0 | 2 ⁽¹⁾ | 0 | 2 ⁽²⁾ |
| Civil Engineering Assistant | 2 | 0 | 2 | 0 |
| Customer Service Representative III ⁽³⁾ | 1 | 0 | 0 | 0 |
| Development Services Representative ⁽⁴⁾ | 0 | 0 | 1 | 0 |
| Engineering Intern | 0 | 2 ⁽⁵⁾ | 0 | 1 ⁽³⁾ |
| Total Positions | 4 | 4 | 4 | 3 |
| <p>(1) Total budget for both positions is based on 640 hours each</p> <p>(2) Total budget for both positions is based on 640 hours for one, and 980 hours for the other</p> <p>(3) Position eliminated in 2021</p> <p>(4) New position for 2021</p> <p>(5) Total budget for both positions is based on 1000 hours each</p> | | | | |

Division Description

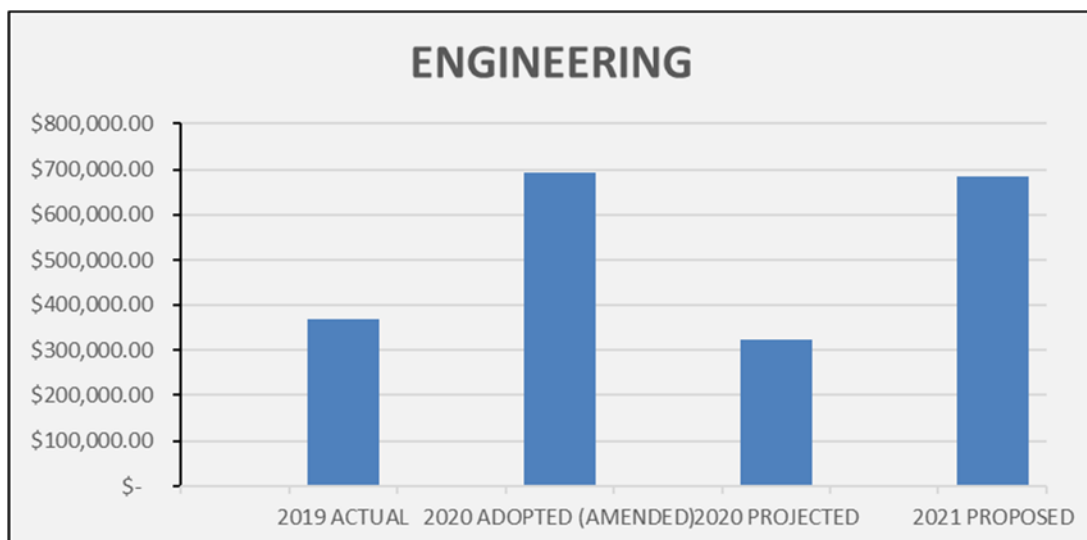
This division is responsible for the plan, design, and construction of the District's domestic water, non-potable water, and general District facilities included in the District's Ten Year Capital Improvement Plan. It develops and implements developer capacity and connection charges and tracks all new development within the District service area, prepares development review letters and agreements, and coordinates developer meetings.



Division Budget

Proposed expenses for 2021 are \$684,430, a 1.3 percent decrease below budgeted expenses for 2020. The expected decrease is due to the replacement of the budgeted 2020 Customer Service III position, which previously serviced this division on a part-time basis, with an engineering focused Development Services Representative, as well as a reduction of Interns requested for 2021.

| | | 2019 | 2020 | 2020 | 2021 | |
|--------------------|--------------------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| ENGINEERING | | | | | | |
| 01-20-210-500105 | Labor | \$ 322,085 | \$ 568,262 | \$ 323,934 | \$ 561,698 | \$ (6,564) |
| 01-20-210-500115 | Social Security | 19,414 | 39,710 | 17,777 | 39,169 | (541) |
| 01-20-210-500120 | Medicare | 4,851 | 9,294 | 4,903 | 9,164 | (130) |
| 01-20-210-500125 | Health Insurance | 30,013 | 104,544 | 27,273 | 107,328 | 2,784 |
| 01-20-210-500140 | Life Insurance | 928 | 2,784 | 547 | 2,736 | (48) |
| 01-20-210-500143 | EAP Program | 60 | 288 | 58 | 344 | 56 |
| 01-20-210-500145 | Workers' Compensation | 2,196 | 8,489 | 2,213 | 5,778 | (2,711) |
| 01-20-210-500150 | Unemployment Insurance | - | 19,324 | 2,361 | 19,100 | (224) |
| 01-20-210-500155 | Retirement/CalPERS | 36,978 | 93,299 | 44,893 | 90,255 | (3,044) |
| 01-20-210-500165 | Uniforms & Employee Benefits | 231 | 350 | - | 350 | - |
| 01-20-210-500175 | Training/Education/Mtgs/Travel | 2,083 | 6,000 | 241 | 6,000 | - |
| 01-20-210-500180 | Accrued Sick Leave Expense | 3,855 | 28,287 | 2,525 | 28,816 | 529 |
| 01-20-210-500185 | Accrued Vacation Leave Expense | 6,511 | 20,202 | 892 | 21,282 | 1,080 |
| 01-20-210-500187 | Accrual Leave Payments | 1,972 | 14,745 | 6,260 | 14,510 | (235) |
| 01-20-210-500195 | CIP Related Labor | (65,829) | (225,000) | (111,911) | (225,000) | - |
| 01-20-210-550030 | Membership Dues | - | 800 | 555 | 900 | 100 |
| 01-20-210-550051 | Advertising/Legal Notices | 1,182 | 2,000 | - | 2,000 | - |
| | | <u>\$ 366,529</u> | <u>\$ 693,378</u> | <u>\$ 322,519</u> | <u>\$ 684,430</u> | <u>\$ (8,948)</u> |



FINANCE AND ADMINISTRATIVE SERVICES

DIVISIONS

- Professional Services
- Finance and Administrative Services
- Human Resources

2020 ACCOMPLISHMENTS

- Finalized 2019 Water Rate and Fee Study and implemented proposed changes to water rates and service charges following a public hearing in February with the new rates taking effect March 1, 2020
- Awarded a \$1.5 million WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation for the Automated Meter Reading/Advanced Meter Infrastructure (AMR/AMI) project, allowing for more accurate monitoring and remediation of leaks throughout the District's service area
- Submitted an application for additional grant funding from the United States Bureau of Reclamation for the AMR/AMI project
- Mitigated risk to the District during the COVID-19 emergency by implementing emergency policies and partnering with a testing vendor
- Partnered with a benefits broker and conducted a special 2020 enrollment to improve the value of ancillary benefits for all employees, and syncing enrollment periods for benefits
- Provided timely financial information to District Board and other departments and regularly reviewed District revenue and cash flow trends to aid in management of the District's financial resources in the midst of the COVID-19 pandemic
- Timely completed the Comprehensive Annual Financial Report (CAFR) and submitted to the Government Officers Association (GFOA) for the annual Certificate of Achievement for Excellence in Financial Reporting for the year ending December 31, 2019
- Obtained an unmodified "clean" opinion for the financial statement audit of the year ended December 31, 2019
- Updated District policy to align with SB998 requirements; expanding on communication, transparency, and providing payment options for need-based customers
- Created Welcome Brochure for new Utility Billing customers to introduce them to the District, services provided, billing and payments, and provides additional information for other services within the City
- Continued with District transparency by keeping the District's rate payers informed through public outreach and various communication medias
- Initiated Miscellaneous Fee Study, continuing to enhance the District's financial stability
- On target to complete 1,120 meters with AMR/AMI technology by year end
- Implemented Project Management within the existing financial enterprise system with the intention of transparency as well as efficient reporting for Capital Improvement Plan (CIP) projects
- Provided public outreach support in regards to the emergency response related to the Apple and El Dorado Fires and subsequent debris flow response activities
- Currently updating District policies to current best practices and current laws, where applicable
- Provided an annual Total Compensation Report for all full-time employees
- Improved benefits communication to all employees

- Conducted a virtual open enrollment for the 2021 benefits period and a virtual health fair due to the COVID-19 emergency
- Surveyed and measured employee engagement through a District-wide survey
- Established consistent recruiting strategies based on best practices to recruit quality candidates
- Developed professional development opportunities for all employees

2021 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT GOALS AND OBJECTIVES

- Finalize 2020 Miscellaneous Fee Study and implement updated fees if approved by the Board, continuing to enhance the District's financial stability
- Finalize Capacity Fee Study (Facilities Fee Study), another step toward enhancing the District's financial stability
- Obtain an unmodified "clean" opinion for the financial statement audit of the year ended December 31, 2020
- Complete in a timely manner the District's audited CAFR and submit to the GFOA for the annual Certificate of Achievement for Excellence in Financial Reporting for the year ending December 31, 2020
- Produce in a timely manner the District Budget and submit Budget document for the first time ever, for the 2021 calendar year, to California Society of Municipal Finance Officers (CSMFO) for an anticipated Operating Budget Meritorious Award
- Continue seeking prudent cost saving mechanisms, such as applying for grants for CIP projects
- Continue to implement best investment practices to safely and prudently maximize rate of return of investments
- Review District's cost recovery components to ensure accurate fees
- Deploy 7,700 meters with AMR/AMI technology based on additional staffing options made possible with grant funding
- Continue updating District policies to current best practices and current laws, where applicable
- Continue to provide an annual Total Compensation Report for all full-time employees
- Continue to improve communication with employees at all levels
- Provide professional development opportunities for management employees through a leadership development program and coaching
- Improve efficiency for the Human Resources department through implementation of a Human Resources Information System (HRIS)
- Conduct a Classification and Compensation study
- Conduct workforce planning and create a succession plan for essential classifications
- Successfully negotiate a new Memorandum of Understanding with the Employee Association
- Evaluate and improve the District's emergency preparedness program
- Centralize the District's safety program and implement quarterly safety inspections
- Seek opportunities to establish the District as an Employer of Choice
- Continue to conduct an annual benefits/health fair
- Continue implementing best practice with the District's Records Retention Policy and paperless filing system

PROFESSIONAL SERVICES

There are no positions budgeted in this division.

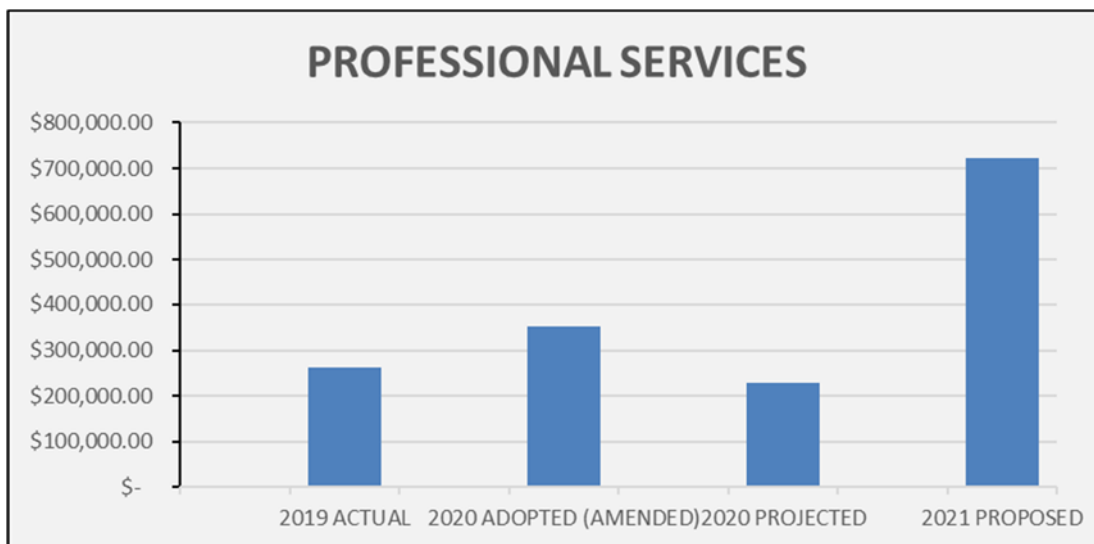
Division Description

This category includes professional services from outside consultants for legal services, engineering, auditing, and other professional services.

Division Budget

Proposed expenses for 2021 are \$723,030, a 104.6 percent increase above the amended budgeted professional services expenses for 2020, due to an anticipated increase in other professional services expenses including Development Reimbursable-GIS.

| | | 2019 | 2020 | 2020 | 2021 | |
|-----------------------|---------------------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
| PROFESSIONAL SERVICES | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| 01-20-210-540012 | Dev Reimbursable Engineering | \$ - | \$ - | \$ - | \$ - | \$ - |
| 01-20-210-540014 | Development Reimbursable-GIS | - | - | - | 300,000 | 300,000 |
| 01-20-210-540018 | Grant & Loan Procurement | - | - | - | - | - |
| 01-20-210-540048 | Permits, Fees & Licensing | 951 | 2,060 | - | 2,060 | - |
| 01-20-210-580031 | Outside Engineering | - | 61,800 | - | 60,000 | (1,800) |
| 01-20-210-580032 | CIP Related Outside Engineering | - | (41,280) | - | (41,280) | - |
| 01-30-310-580001 | Accounting & Audit | 31,649 | 36,050 | 35,680 | 36,050 | - |
| 01-30-310-580011 | General Legal | 45,910 | 154,500 | 69,536 | 150,000 | (4,500) |
| 01-30-310-580036 | Other Professional Services | 158,226 | 78,000 | 52,582 | 147,200 | 69,200 |
| 01-50-510-550096 | Beaumont Basin Watermaster | 25,171 | 43,260 | 56,472 | 50,000 | 6,740 |
| 01-50-510-550097 | SAWPA Basin Monitoring Program | - | 19,000 | 14,599 | 19,000 | - |
| | | <u>\$ 261,908</u> | <u>\$ 353,390</u> | <u>\$ 228,869</u> | <u>\$ 723,030</u> | <u>\$ 369,640</u> |



FINANCE AND ADMINISTRATIVE SERVICES

| Finance and Administrative Services | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full- Time Positions | 2021 Budget Part-Time Positions |
|---|--|--|---|--|
| General Manager | 1 | 0 | 1 | 0 |
| Director of Finance and Administrative Services | 1 | 0 | 1 | 0 |
| Senior Finance and Administrative Analyst | 1 | 0 | 1 | 0 |
| Senior Accountant | 1 | 0 | 1 | 0 |
| Accountant III | 1 | 1 ⁽¹⁾ | 1 | 1 ⁽¹⁾ |
| Accounting Technician ⁽²⁾ | 1 | 0 | 0 | 0 |
| Account Clerk (<i>Part-Time</i>) ⁽³⁾ | 0 | 0 | 0 | 1 ⁽³⁾ |
| Administrative Assistant | 1 | 1 ⁽⁴⁾ | 1 | 1 ⁽⁴⁾ |
| Customer Service Representative III | 1 | 0 | 1 | 0 |
| Customer Service Representative II | 1 | 0 | 1 | 0 |
| Customer Service Representative I | 2 | 1 ⁽⁴⁾ | 2 | 2 ⁽⁴⁾ |
| Customer Service Representative I (<i>AMR</i>) ⁽⁵⁾ | 0 | 0 | 0 | 2 ⁽⁵⁾ |
| Total Positions | 11 | 3 | 10 | 7 |
| ⁽¹⁾ Total budget for position is based on 900 hours ⁽²⁾ Position eliminated for 2021 ⁽³⁾ New position, total budget for position is based on 1,456 hours ⁽⁴⁾ Total budget for position is based on 1,000 hours ⁽⁵⁾ Specific to AMR project with 50% grant match; each position is based on 1,000 hours | | | | |

Division Description

This division includes all administrative salaries, employee benefits, operating supplies, property insurance and other expenses associated with the following administrative functions of the District.

General Manager

Appointed by the Board of Directors, the General Manager plans, directs and oversees District programs, services and resources in accordance with short and long-range goals, policy statements and directives.

Accounting

The accounting section is responsible for managing the general ledger, bank reconciliation, fixed assets, financial reports, payroll, accounts payable, accounts receivable, annual budget and investment and cash management.

Billing and Customer Service

This section is responsible for managing all billing data, coordinating with other departments, ensuring that all customer bills are accurate and sent on time, providing assistance with payments, opening and closing accounts, account information, water consumption and more.

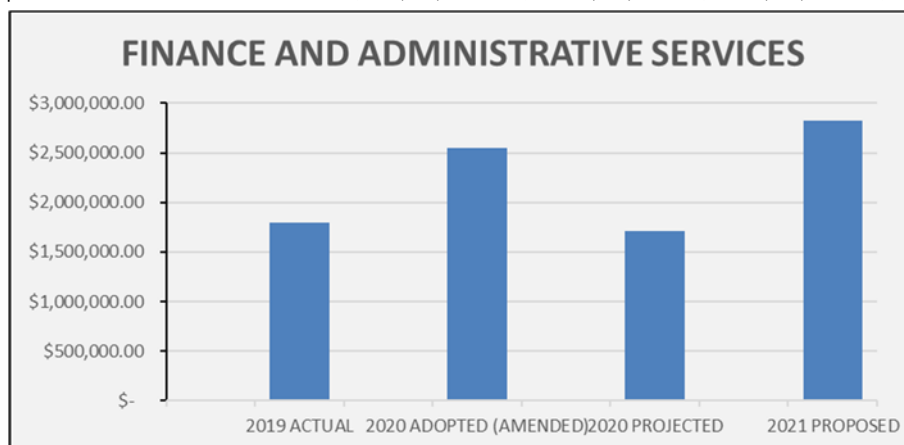
Division Budget

Proposed expenses for 2021 are \$2,820,616, a 10.5 percent increase above the amended budgeted finance and administrative services expenses for 2020. The expected increase is due to the added reporting of the GASB 68 Pension Expense and GASB 75 Other Post-Employment Benefits-related expense .

| | | 2020 | | 2020 | | 2021 | | | | | |
|-------------------------------------|--------------------------------|--------------|--------------|--------------|--------------|------------|--|--|--|--|--|
| | | 2019 | ADOPTED | 2020 | 2020 | 2021 | | | | | |
| FINANCE AND ADMINISTRATIVE SERVICES | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE | | | | | |
| 01-30-310-500105 | Labor | \$ 912,157 | \$ 1,140,773 | \$ 849,245 | \$ 1,178,947 | \$ 38,174 | | | | | |
| 01-30-310-500110 | Overtime | 526 | 1,185 | 1,078 | 1,214 | 29 | | | | | |
| 01-30-310-500111 | Double Time | - | 500 | 241 | 193 | (307) | | | | | |
| 01-30-310-500115 | Social Security | 54,142 | 87,852 | 48,723 | 88,696 | 844 | | | | | |
| 01-30-310-500120 | Medicare | 14,713 | 20,557 | 13,813 | 20,759 | 202 | | | | | |
| 01-30-310-500125 | Health Insurance | 178,741 | 287,496 | 188,251 | 268,320 | (19,176) | | | | | |
| 01-30-310-500130 | CalPERS Health Admin Costs | 1,601 | 3,000 | 1,847 | 2,500 | (500) | | | | | |
| 01-30-310-500140 | Life Insurance | 4,015 | 6,876 | 2,164 | 6,348 | (528) | | | | | |
| 01-30-310-500143 | EAP Program | 311 | 860 | 249 | 885 | 25 | | | | | |
| 01-30-310-500145 | Workers' Compensation | 5,450 | 16,632 | 5,049 | 11,734 | (4,898) | | | | | |
| 01-30-310-500150 | Unemployment Insurance | 7,782 | 38,808 | 6,995 | 40,094 | 1,286 | | | | | |
| 01-30-310-500155 | Retirement/CalPERS | 164,057 | 213,002 | 176,514 | 211,738 | (1,264) | | | | | |
| 01-30-310-500161 | Estim Current Yr OPEB Expense | - | 107,150 | - | 151,500 | 44,350 | | | | | |
| 01-30-310-500165 | Uniforms & Employee Benefits | 820 | 1,000 | 32 | 1,000 | - | | | | | |
| 01-30-310-500175 | Training/Education/Mtgs/Travel | 12,866 | 25,000 | 8,388 | 25,000 | - | | | | | |
| 01-30-310-500180 | Accrued Sick Leave Expense | 12,578 | 58,662 | 8,464 | 57,478 | (1,184) | | | | | |
| 01-30-310-500185 | Accrued Vacation Leave Expense | 30,312 | 90,288 | 14,745 | 86,947 | (3,341) | | | | | |
| 01-30-310-500187 | Accrual Leave Payments | 55,866 | 115,720 | 75,635 | 93,571 | (22,149) | | | | | |
| 01-30-310-500190 | Temporary Labor | 20,234 | 25,000 | 28,607 | 49,154 | 24,154 | | | | | |
| 01-30-310-500195 | CIP Related Labor | - | - | - | (16,032) | (16,032) | | | | | |
| 01-30-310-550001 | Bank/Financial Service Fees | 9,272 | 20,600 | 6,903 | 20,600 | - | | | | | |
| 01-30-310-550006 | Cashiering Shortages/Overages | 5 | 50 | (1) | 50 | - | | | | | |
| 01-30-310-550008 | Transaction/Return Fees | 795 | 3,090 | 840 | 2,500 | (590) | | | | | |
| 01-30-310-550010 | Transaction/Credit Card Fees | 51,965 | 45,320 | 63,056 | 78,000 | 32,680 | | | | | |
| 01-30-310-550014 | Credit Check Fees | 6,364 | 10,300 | 4,903 | 10,300 | - | | | | | |
| 01-30-310-550018 | Employee Medical/First Aid | 250 | 300 | - | 300 | - | | | | | |
| 01-30-310-550024 | Employment Testing | 350 | 206 | - | - | (206) | | | | | |
| 01-30-310-550026 | Recruitment Expense | 110 | - | - | - | - | | | | | |
| 01-30-310-550030 | Membership Dues | 48,837 | 43,260 | 34,106 | 43,260 | - | | | | | |
| 01-30-310-550036 | Notary & Lien Fees | 750 | 2,060 | 483 | 2,060 | - | | | | | |
| 01-30-310-550042 | Office Supplies | 10,633 | 13,315 | 7,244 | 10,000 | (3,315) | | | | | |
| 01-30-310-550046 | Office Equipment | 3,080 | 5,000 | 232 | 5,000 | - | | | | | |
| 01-30-310-550048 | Postage | 14,200 | 5,150 | 3,530 | 12,000 | 6,850 | | | | | |
| 01-30-310-550050 | Utility Billing Service | 70,868 | 70,040 | 69,477 | 72,000 | 1,960 | | | | | |
| 01-30-310-550051 | Advertising/Legal Notices | 2,373 | 4,120 | - | 4,000 | (120) | | | | | |
| 01-30-310-550054 | Property, Auto& Gen Liab Insur | 75,858 | 82,400 | 89,750 | 85,000 | 2,600 | | | | | |
| 01-30-310-550066 | Subscriptions | - | 2,060 | 717 | 2,000 | (60) | | | | | |
| 01-30-310-550072 | Misc Operating Expenses | 0 | 1,030 | 0 | 1,000 | (30) | | | | | |
| 01-30-310-550078 | Bad Debt Expense | 25,000 | 3,000 | - | 25,000 | 22,000 | | | | | |
| 01-30-310-560000 | GASB 68 Pension Expense | - | - | - | 167,500 | 167,500 | | | | | |
| | | \$ 1,796,885 | \$ 2,551,662 | \$ 1,711,279 | \$ 2,820,616 | \$ 268,954 | | | | | |

NOTE: System Depreciation is omitted from the chart for clarity

| | | | | | | |
|------------------|--------------|--------------|--------------|--------------|--------------|------------|
| 01-30-310-550084 | Depreciation | \$ 2,707,811 | \$ 2,681,000 | \$ 2,832,383 | \$ 2,850,000 | \$ 169,000 |
|------------------|--------------|--------------|--------------|--------------|--------------|------------|



HUMAN RESOURCES AND RISK MANAGEMENT

| Human Resources | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|-------------------------|--|--|--|--|
| Human Resources Manager | 1 | 0 | 1 | 0 |
| Total Positions | 1 | 0 | 1 | 0 |

Division Description

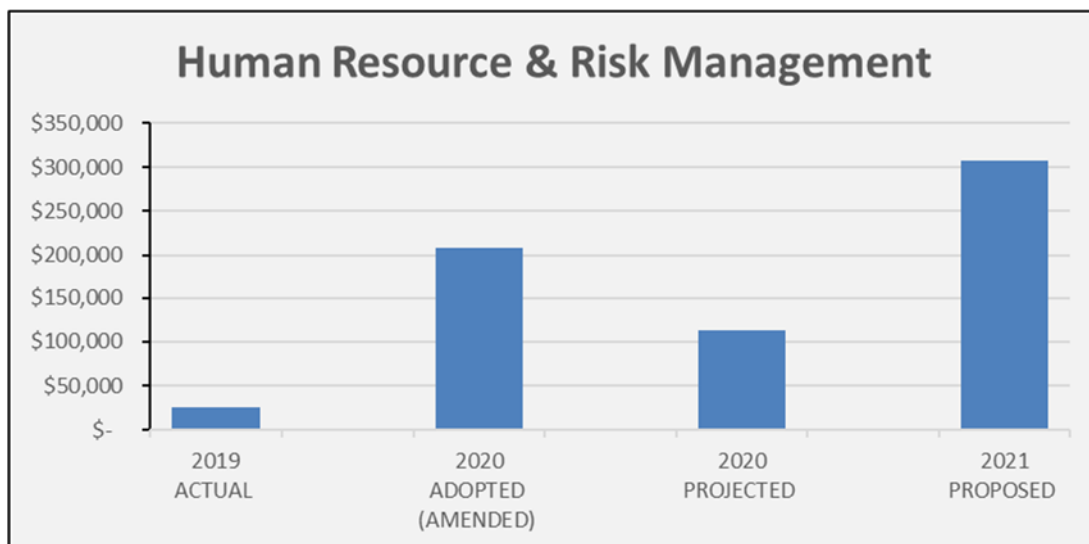
This division ensures the District is compliant with all legal and regulatory requirements related to personnel, as well as a healthy and happy workplace environment.



Division Budget

Proposed expenses for 2021 are \$308,055, a 48.1 percent increase above budgeted human resources and risk management expenses for 2020, due to anticipated increases in investments in professional development, other professional services, safety and training expenses which in previous years were budgeted across all District departments.

| | | 2019 | 2020 | 2020 | 2021 | |
|--|------------------------------------|-----------|----------------------|------------|------------|------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| HUMAN RESOURCES AND RISK MANAGEMENT | | | | | | |
| 01-30-320-500105 | Labor | \$ 11,873 | \$ 66,992 | \$ 49,775 | \$ 67,242 | \$ 250 |
| 01-30-320-500110 | Overtime | - | 569 | 602 | 563 | (6) |
| 01-30-320-500115 | Social Security | 752 | 4,590 | 2,759 | 4,630 | 40 |
| 01-30-320-500120 | Medicare | 176 | 1,075 | 743 | 1,084 | 9 |
| 01-30-320-500125 | Health Insurance | 3,232 | 26,136 | 14,878 | 26,832 | 696 |
| 01-30-320-500140 | Life Insurance | 49 | 444 | 131 | 444 | - |
| 01-30-320-500143 | EAP Program | 6 | 72 | 23 | 72 | - |
| 01-30-320-500145 | Workers' Compensation | 68 | 968 | 281 | 661 | (307) |
| 01-30-320-500150 | Unemployment Insurance | - | 2,278 | - | 2,287 | 9 |
| 01-30-320-500155 | Retirement/CalPERS | 913 | 11,866 | 4,594 | 11,828 | (38) |
| 01-30-320-500165 | Uniforms & Employee Benefits | - | 125 | - | 111 | (14) |
| 01-30-320-500175 | Training/Education/Mtgs/Travel | 300 | 9,350 | 571 | 9,400 | 50 |
| 01-30-320-500176 | District Professional Development | - | 19,000 | - | 29,000 | 10,000 |
| 01-30-320-500177 | General Safety Training & Supplies | 7,525 | 14,385 | 9,584 | 28,250 | 13,865 |
| 01-30-320-500180 | Accrued Sick Leave Expenses | 123 | 3,066 | 693 | 3,106 | 40 |
| 01-30-320-500185 | Accrued Vacation Expenses | 128 | 3,160 | 173 | 3,202 | 42 |
| 01-30-320-500187 | Accrual Leave Payments | - | - | - | 449 | 449 |
| 01-30-320-550024 | Employment Testing | - | - | - | 4,530 | 4,530 |
| 01-30-320-550025 | Employee Retention | - | 2,500 | 227 | 5,000 | 2,500 |
| 01-30-320-550026 | Recruitment Expense | - | - | - | 8,059 | 8,059 |
| 01-30-320-550028 | District Certification | - | - | - | 2,550 | 2,550 |
| 01-30-320-550030 | Membership Dues | - | 1,470 | - | 1,470 | - |
| 01-30-320-550042 | Office Supplies | 565 | 2,000 | 1,207 | 2,500 | 500 |
| 01-30-320-550051 | Advertising/Legal Notices | - | 1,000 | 1,910 | 2,785 | 1,785 |
| 01-30-320-580036 | Other Professional Services | - | 37,000 | 24,636 | 92,000 | 55,000 |
| | | \$ 25,708 | \$ 208,046 | \$ 112,788 | \$ 308,055 | \$ 100,009 |



INFORMATION TECHNOLOGY

DIVISIONS

- Information Technology

2020 ACCOMPLISHMENTS

- Deployed ongoing new computer system upgrades within the District to ensure current technology is being utilized
- Upgraded Server operating systems and applications to ensure up-to-date environment
- Updated District website and social media platforms with an emphasis on transparency, social media presence, monitoring and response
- Completed upgrades to the Board of Directors audio system related to new Board of Directors monitors and microphones
- Deployed resources for all District staff to work at home due to Covid-19
- Upgraded system resources and re-routed network traffic to accommodate work from home solutions for District staff, ensuring seamless access to District resources
- Upgraded Information Technology Helpdesk to provide better service to district staff
- Deployed video conferencing capabilities for all board meetings and staff meetings
- Upgraded District Cyber Security / Virus Protection, Malware Defense and Ransomware Defense

2021 INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES

- Ongoing computer workstation upgrades, server upgrades and application upgrades to ensure that the BCVWD computer network is current and capable of providing the District with an efficient computer environment to conduct business
- Upgrade existing telephone system at the District to provide additional features, call routing capabilities and remote work capabilities now and into the future
- Upgrade District cybersecurity defenses to include additional hardware, software, and monitoring capabilities
- Further mature the District's Information Security Plan by conducting an Internal Information Security Risk Assessment and improve on findings in preparation for an external risk assessment and pen test
- Update the District's Backup and Disaster Recovery Plan to ensure business continuity
- Upgrade Core UPS systems in the Data Center providing immediate backup power for critical systems
- Upgrade existing SCADA systems to provide better system visibility and user capabilities
- Assist all departments fulfill technical requirements for their 2021 goals and objectives
- Upgrade the Board of Directors chambers with Large Screen TV's and tablets to improve presentation activities and Board reference materials

INFORMATION TECHNOLOGY

| Information Technology | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|--|--|--|--|--|
| Director of Information Technology | 0 | 0 | 1 | 0 |
| Information Systems Manager ⁽¹⁾ | 1 | 0 | 0 | 0 |
| Total Positions | 1 | 0 | 1 | 0 |
| <i>(1) Position eliminated in 2020</i> | | | | |

Division Description

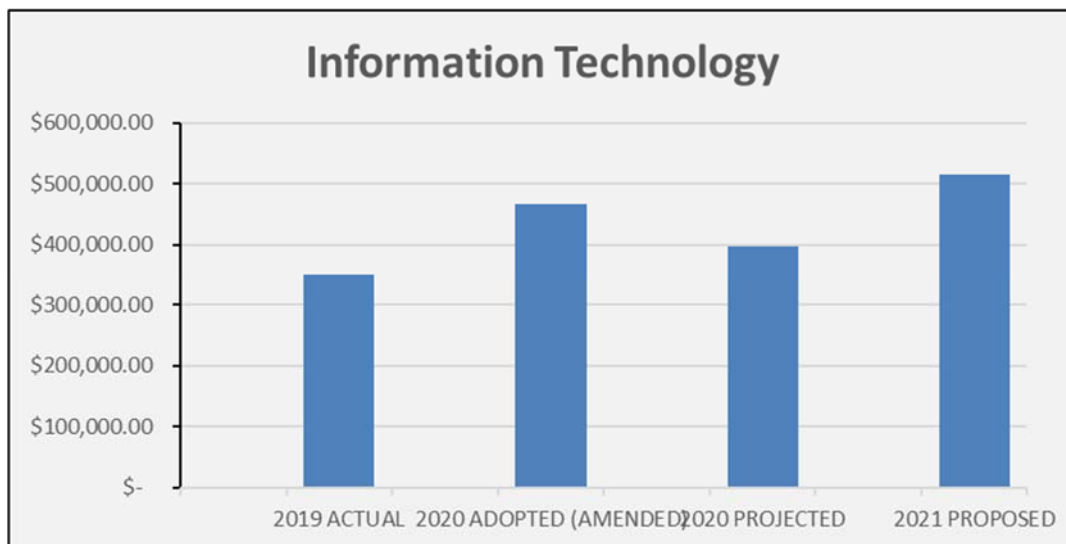
This division includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the effective and efficient integration of technology into the District's business practices and procedures.



Division Budget

Proposed expenses for 2021 are \$514,543, a 10.2 percent increase above budgeted information technology expenses for 2020, due to an anticipated increase in license, maintenance, and support expenses related to information technology.

| | | 2019 | 2020 | 2020 | 2021 | |
|-------------------------------|--------------------------------|------------|----------------------|------------|------------|-----------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| INFORMATION TECHNOLOGY | | | | | | |
| 01-35-315-500105 | Labor | \$ 122,426 | \$ 140,662 | \$ 118,241 | \$ 143,514 | \$ 2,852 |
| 01-35-315-500115 | Social Security | 8,286 | 12,380 | 9,747 | 11,298 | (1,082) |
| 01-35-315-500120 | Medicare | 2,021 | 2,896 | 2,280 | 2,643 | (253) |
| 01-35-315-500125 | Health Insurance | 25,292 | 26,136 | 25,371 | 26,832 | 696 |
| 01-35-315-500140 | Life Insurance | 561 | 912 | 302 | 936 | 24 |
| 01-35-315-500143 | EAP Program | 30 | 72 | 23 | 72 | - |
| 01-35-315-500145 | Workers' Compensation | 680 | 2,032 | 651 | 1,476 | (556) |
| 01-35-315-500150 | Unemployment Insurance | - | 4,783 | - | 4,880 | 97 |
| 01-35-315-500155 | Retirement/CalPERS | 12,391 | 15,604 | 12,978 | 15,804 | 200 |
| 01-35-315-500165 | Uniforms & Employee Benefits | - | - | - | - | - |
| 01-35-315-500175 | Training/Education/Mtgs/Travel | 3,630 | 4,120 | 167 | 4,120 | - |
| 01-35-315-500180 | Accrued Sick Leave Expenses | - | 8,029 | - | 8,270 | 241 |
| 01-35-315-500185 | Accrued Vacation Expenses | 2,389 | 14,597 | - | 15,035 | 438 |
| 01-35-315-500187 | Accrual Leave Payments | 14,465 | 35,678 | 38,878 | 14,660 | (21,018) |
| 01-35-315-500195 | CIP Related Labor | - | (32,875) | - | (32,875) | - |
| 01-35-315-501511 | Telephone/Internet Service | 23,970 | 36,668 | 28,340 | 36,668 | - |
| 01-35-315-550030 | Membership Dues | 603 | 2,060 | 292 | 2,060 | - |
| 01-35-315-550044 | Printing/Toner & Maint | 15,698 | 17,510 | 17,797 | 19,000 | 1,490 |
| 01-35-315-550051 | Advertising/Legal Notices | - | - | - | - | - |
| 01-35-315-580016 | Computer Hardware | 14,208 | 20,600 | 5,387 | 25,000 | 4,400 |
| 01-35-315-580021 | IT/Software Support | 199 | 5,150 | 13 | 5,150 | - |
| 01-35-315-580026 | License/Maintenance/Support | 103,713 | 150,000 | 136,118 | 210,000 | 60,000 |
| | | \$ 350,562 | \$ 467,014 | \$ 396,586 | \$ 514,543 | \$ 47,529 |



OPERATIONS

DIVISIONS

- Source of Supply
- Transmission and Distribution
- Field Inspections
- Customer Service and Meter Reading
- Maintenance and General Plant

2020 ACCOMPLISHMENTS

- Developed and implemented modified work schedules and staffing activities to provide the community with essential water service during the COVID-19 pandemic and California State mandated restrictions
- Provided emergency service and support for firefighting activities during the Apple Fire and El Dorado Fire
- Provided support to Riverside County Flood Control and bolstered District facility protections in preparation of possible post-Apple and El Dorado fire flood and debris flow activities to protect District facilities and the communities of Beaumont and Cherry Valley
- Completed the replacement of 18 service lines on Beaumont Avenue and Magnolia Avenue, and oversaw and inspected a contractor-installed extension of the 11th Street Water main in support of the City of Beaumont Street Improvement Project (Beaumont Avenue Pavement Rehabilitation)
- Provided support and planning during the application for additional grant funding for the Districts Automated Meter Reading/Advanced Meter Infrastructure (AMR/AMI) project
- Identified installation schedule, inventory tracking methodology, and work flow for the AMR/AMI project allowing the District to meet necessary benchmarks identified in the AMR/AMI grant contract
- Completed the Well 22 Landscape project in accordance with the Board of Directors and District management's vision for a higher aesthetic presence in the community. This project included the addition of drip irrigation, drought tolerant plants, decorative rocks and sand, along with hard compacted Class III base and grading within the Well 22 yard
- Completed the Well 21 and Well 24 pumping unit emergency repair projects to increase pumping capacity during the summer, to provide redundancy for fire protection efforts and to prepare for anticipated Southern California Edison Public Service Power Shutoffs (PSPS) events
- Completion of an updated written Cross Connection Control Program in accordance with The California State Water Resources Control Board Division of Drinking Water regulations
- Updated written Confined Space Entry procedures to improve record keeping activities and the safe entry of confined spaces by District staff and vendors
- Provided field planning and ongoing support for the Grand Avenue Storm Drain (MDP Line 16) Project in cooperation with the Engineering Department and Riverside County Flood Control
- Identified and deployed a cost effective algae control solution for imported water that reduces the need for expensive maintenance activities at the Noble Creek Recharge Facility and improves pond percolation rates while significantly reducing staff time needed to maintain the ponds
- Provided the Engineering Department with field support, pre-contract facility preparation, and installation inspection for the Noble Creek Recharge Facility Phase I fencing project

- Continue to improve the District Safety Program by utilizing professional risk management, safe work practices, training, and by providing additional safety equipment

2021 OPERATIONS DEPARTMENT GOALS AND OBJECTIVES

- Continue mapping of the District's non-potable system including the mapping of customer non-potable/potable water use areas and piping for use in Recycled Water permitting
- Complete system wide shutdown tests of non-potable water system including all non-potable water users to ensure complete separation of the non-potable and potable water systems on both District and end user properties
- Begin recycled water conversion as end user properties are approved and included in the City of Beaumont's Recycled Water Use Permit
- Support Engineering and the City of Beaumont to design and build a booster station that will allow the District to receive recycled water from the City of Beaumont's Wastewater Treatment Plant and deliver said water to the District owned non-potable 2800 Reservoir
- Provide support and inspection activities for the District's capital projects to drill two new potable water wells (i.e. Wells 1A and 2A) to increase redundancy and provide additional pumping capacity to meet high system demands
- Design and construct landscape improvements at Well 26 and Well 3 in accordance with the Board of Directors and District Management's vision for a higher aesthetic presence in the community
- Provide support and inspection activities for the construction of the District's capital project: Noble Reservoir 2 and associated pipeline improvements to provide additional storage capacity in the District's 3040 pressure zone
- Provide support and inspection activities for the capital replacement project of two potable water mains identified as P-3620-0012 Ave Altejo Bella, Avenida Miravilla to End of Cul-De-Sac and P-3620-0015 Appletree Lane, B-Line to Oak Glen Road
- Continue to increase maintenance activities at all District facility sites including painting, maintenance, and rebuilding of same
- Coordinate with Engineering to design and construct well buildings in Edgar Canyon with fire-resistant material to replace wood structures and provide additional protection for crucial District infrastructure during wildfires
- Coordinate with the District's Information Technology (IT) department and District vendors to update and replace the existing SCADA Telemetry system in accordance with the District's Capital Improvement Plan (CIP)
- Continue aggressive meter replacement to meet benchmarks identified in the awarded grant contract for AMR/AMI implementation with the install of 7,700 electronic meters

SOURCE OF SUPPLY

| Source of Supply | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|---|--|--|--|--|
| Recycled Water Supervisor | 1 | 0 | 1 | 0 |
| Production Supervisor | 1 | 0 | 1 | 0 |
| Production Maintenance II | 2 | 0 | 3 | 0 |
| Production Maintenance I | 1 | 0 | 1 | 0 |
| Maintenance Utility Worker | 0 | 0 | 1 ⁽¹⁾ | 0 |
| Heavy Equipment Operator ⁽²⁾ | 0 | 0 | 0 | 0 |
| Total Positions | 5 | 0 | 7 | 0 |
| ⁽¹⁾ New position budgeted for 2021, for maintenance of District sites. These duties have historically been performed by a Production Maintenance I ⁽²⁾ Non-budget position, based on 1,000 hours | | | | |

Division Description

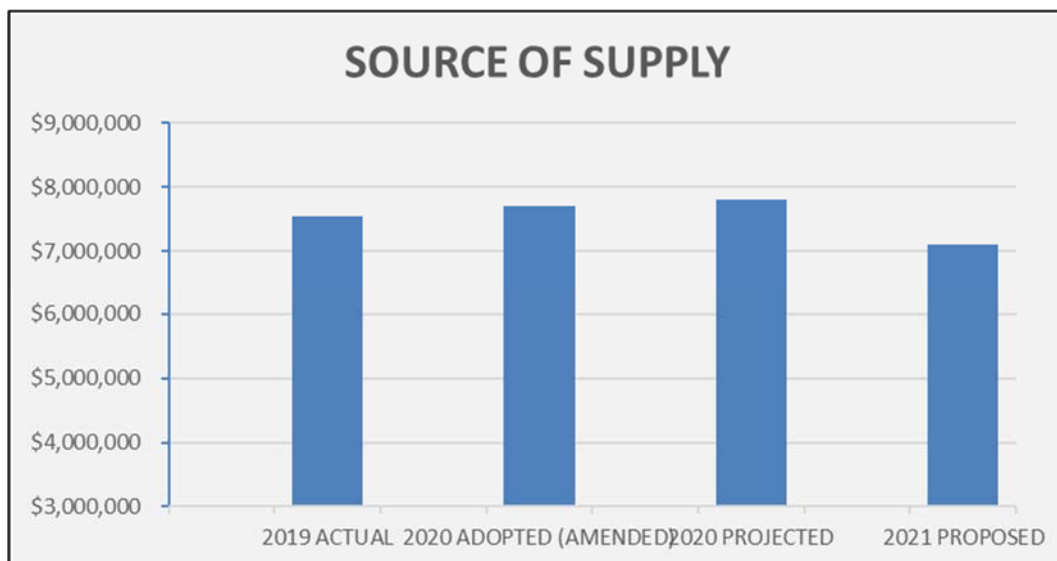
Source of Supply represents the division responsible for expenses related to the operation and maintenance of wells, booster stations, storage facilities, State Water Project supplies. It oversees supervisory control and data acquisition (SCADA), water quality functions, and the construction, installation, testing, calibration, maintenance and repair of electrical systems and process control instrumentation systems.



Division Budget

Source of supply expenses for 2021 are proposed as \$7,109,375, a 7.7 percent decrease below 2020 budgeted expenses.

| SOURCE OF SUPPLY | 2019 | 2020 | 2020 | 2021 | CHANGE |
|---|--------------|----------------------|--------------|--------------|--------------|
| | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | |
| 01-40-410-500105 Labor | \$ 224,877 | \$ 359,300 | \$ 213,038 | \$ 483,039 | \$ 123,739 |
| 01-40-410-500110 Overtime | 3,687 | 19,656 | 11,378 | 20,292 | 636 |
| 01-40-410-500111 Double Time | - | 1,713 | 1,918 | 2,751 | 1,038 |
| 01-40-410-500113 Standby/On-Call | 8,800 | 9,800 | 8,400 | 12,250 | 2,450 |
| 01-40-410-500115 Social Security | 16,652 | 27,487 | 16,486 | 36,063 | 8,576 |
| 01-40-410-500120 Medicare | 3,917 | 6,434 | 3,919 | 8,439 | 2,005 |
| 01-40-410-500125 Health Insurance | 87,203 | 130,680 | 90,294 | 187,824 | 57,144 |
| 01-40-410-500140 Life Insurance | 1,118 | 2,412 | 629 | 3,252 | 840 |
| 01-40-410-500143 EAP Program | 119 | 360 | 91 | 504 | 144 |
| 01-40-410-500145 Workers' Compensation | 7,502 | 26,047 | 7,580 | 24,270 | (1,777) |
| 01-40-410-500150 Unemployment Insurance | (259) | 53,173 | 7,349 | 57,436 | 4,263 |
| 01-40-410-500155 Retirement/CalPERS | 55,539 | 89,944 | 58,823 | 111,455 | 21,511 |
| 01-40-410-500165 Uniforms & Employee Benefits | 981 | 2,786 | 1,192 | 3,652 | 866 |
| 01-40-410-500175 Training/Education/Mtgs/Travel | 3,221 | 6,000 | 2,767 | 6,000 | - |
| 01-40-410-500180 Accrued Sick Leave Expense | 12,887 | 17,418 | 17,256 | 22,256 | 4,838 |
| 01-40-410-500185 Accrued Vacation Leave Expense | 12,344 | 23,785 | 13,548 | 31,088 | 7,303 |
| 01-40-410-500187 Accrual Leave Payments | 2,840 | 9,626 | - | 8,586 | (1,040) |
| 01-40-410-500195 CIP Related Labor | - | (25,800) | - | (30,000) | (4,200) |
| 01-40-410-500501 State Project Water Purchases | 5,200,241 | 4,952,050 | 4,851,431 | 3,870,300 | (1,081,750) |
| 01-40-410-500511 Ground Water Purchases | - | - | - | - | - |
| 01-40-410-501101 Electricity - Wells | 1,589,400 | 1,591,355 | 2,128,512 | 1,816,800 | 225,445 |
| 01-40-410-501201 Gas - Wells | 179 | 225 | 179 | 225 | - |
| 01-40-410-510011 Treatment & Chemicals | 74,583 | 90,000 | 80,177 | 110,000 | 20,000 |
| 01-40-410-510021 Lab Testing | 61,861 | 90,000 | 54,603 | 75,000 | (15,000) |
| 01-40-410-510031 Small Tools, Parts & Maint | 3,003 | 7,200 | 1,876 | 8,000 | 800 |
| 01-40-410-520021 Maint & Rpr-Telemetry Equip | 4,280 | 10,300 | 3,298 | 4,280 | (6,020) |
| 01-40-410-520031 Maint & Rpr-General Equipment | - | - | 9 | - | - |
| 01-40-410-520061 Maint & Rpr-Pumping Equipment | 80,337 | 128,750 | 169,177 | 142,613 | 13,863 |
| 01-40-410-540048 Permits, Fees & Licensing | - | - | - | - | - |
| 01-40-410-540084 State Mandates & Tariffs | 87,192 | 72,100 | 62,995 | 90,000 | 17,900 |
| 01-40-410-550024 Employment Testing | 75 | 206 | 100 | - | (206) |
| 01-40-410-550066 Subscriptions | 726 | 3,000 | 1,427 | 3,000 | - |
| | \$ 7,543,306 | \$ 7,706,007 | \$ 7,808,450 | \$ 7,109,375 | \$ (596,632) |



TRANSMISSION AND DISTRIBUTION

| Transmission and Distribution | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|--|--|--|--|--|
| Director of Operations | 1 | 0 | 1 | 0 |
| Assistant Director of Operations | 1 | 0 | 0 | 0 |
| Field Superintendent | 1 | 0 | 1 | 0 |
| Transmission and Distribution Supervisor | 1 | 0 | 1 | 0 |
| Water Utility Person III | 3 ⁽¹⁾ | 0 | 3 ⁽¹⁾ | 0 |
| Water Utility Person II | 2 ⁽¹⁾ | 0 | 2 ⁽¹⁾ | 0 |
| Water Utility Person I | 5 ⁽¹⁾ | 0 | 5 ⁽¹⁾ | 2 ⁽²⁾ |
| Total Positions | 14 | 0 | 13 | 2 |
| ⁽¹⁾ Employee counted in home department only; total budget splits expenses for other departments worked ⁽²⁾ Specific to AMR/AMI project with 50% grant match; each position is based on 2,000 hours | | | | |

Division Description

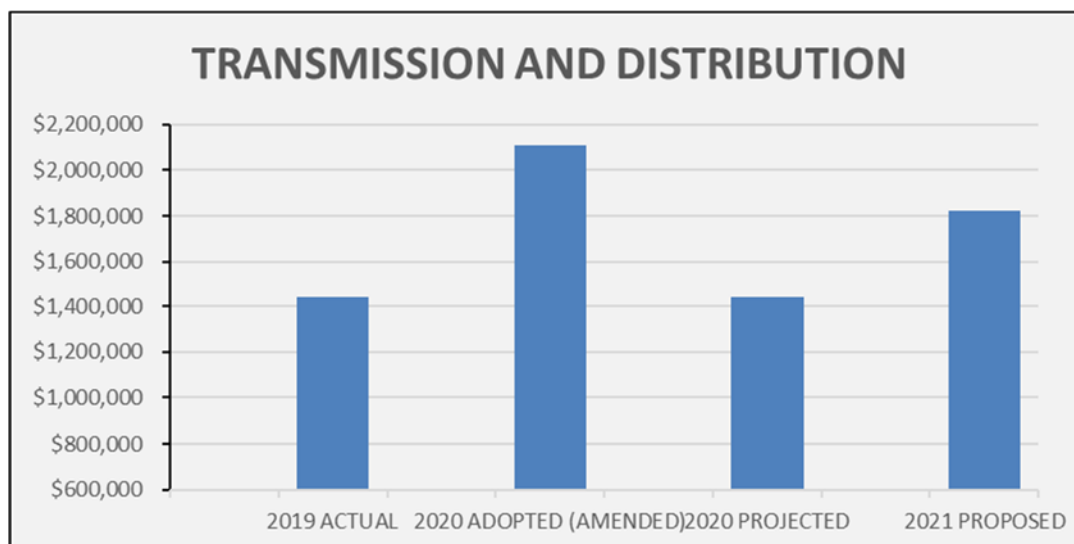
This division includes the maintenance of the distribution system, service connections, meters, reservoirs and pressure regulating stations that deliver water throughout the District. This division also includes expenses associated with new service requests, fire hydrants and fire services.



Division Budget

Proposed expenses for 2021 are \$1,821,554, a 13.7 percent decrease below 2020 budgeted transmission and distribution expenses.

| | | 2020 | | | | |
|-------------------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| TRANSMISSION AND DISTRIBUTION | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| 01-40-440-500105 | Labor | \$ 573,963 | \$ 910,902 | \$ 522,622 | \$ 890,681 | \$ (20,221) |
| 01-40-440-500110 | Overtime | 34,880 | 40,809 | 43,681 | 42,887 | 2,078 |
| 01-40-440-500111 | Double Time | 7,310 | 8,252 | 12,697 | 11,117 | 2,865 |
| 01-40-440-500113 | Standby/On-Call | 14,104 | 24,700 | 14,967 | 29,250 | 4,550 |
| 01-40-440-500115 | Social Security | 44,174 | 71,607 | 43,145 | 68,068 | (3,539) |
| 01-40-440-500120 | Medicare | 10,416 | 16,764 | 10,222 | 15,931 | (833) |
| 01-40-440-500125 | Health Insurance | 190,938 | 333,780 | 215,624 | 303,216 | (30,564) |
| 01-40-440-500140 | Life Insurance | 2,917 | 6,240 | 1,730 | 5,496 | (744) |
| 01-40-440-500143 | EAP Program | 314 | 918 | 267 | 956 | 38 |
| 01-40-440-500145 | Workers' Compensation | 15,140 | 51,086 | 14,994 | 34,644 | (16,442) |
| 01-40-440-500155 | Retirement/CalPERS | 143,908 | 203,424 | 144,901 | 188,285 | (15,139) |
| 01-40-440-500165 | Uniforms & Employee Benefits | 5,152 | 5,893 | 5,227 | 7,000 | 1,107 |
| 01-40-440-500175 | Training/Education/Mtgs/Travel | 2,302 | 3,090 | 133 | 3,090 | - |
| 01-40-440-500177 | General Safety Supplies | - | - | - | 7,000 | 7,000 |
| 01-40-440-500180 | Accrued Sick Leave Expense | 35,169 | 49,544 | 44,513 | 45,345 | (4,199) |
| 01-40-440-500185 | Accrued Vacation Leave Expense | 38,229 | 66,253 | 36,651 | 53,352 | (12,901) |
| 01-40-440-500187 | Accrual Leave Payments | 16,476 | 46,097 | 13,596 | 20,399 | (25,698) |
| 01-40-440-500195 | CIP Related Labor | (1,782) | (61,920) | (25,781) | (110,920) | (49,000) |
| 01-40-440-510031 | Small Tools, Parts & Maint | 10,019 | 16,500 | 16,371 | 13,250 | (3,250) |
| 01-40-440-520071 | Maint & Rpr-Pipelines&Hydrants | 72,341 | 80,000 | 77,248 | 30,000 | (50,000) |
| 01-40-440-520081 | Maint & Rpr-Pressure Regulators | 7,099 | 7,725 | 4,559 | 8,750 | 1,025 |
| 01-40-440-540001 | Backflow Program | 1,887 | 7,725 | 2,392 | 4,200 | (3,525) |
| 01-40-440-540024 | Inventory Adjustments | 6,876 | 3,090 | - | 7,452 | 4,362 |
| 01-40-440-540036 | Line Locates | 3,388 | 3,605 | 2,255 | 3,605 | - |
| 01-40-440-540042 | Meters Maintenance & Services | 178,724 | 154,500 | 206,981 | 80,000 | (74,500) |
| 01-40-440-540078 | Reservoirs Maintenance | 23,373 | 54,500 | 27,903 | 54,500 | - |
| 01-40-440-550024 | Employment Testing | 551 | 412 | - | - | (412) |
| 01-40-440-550051 | Advertising/Legal Notices | 1,760 | 4,000 | 2,227 | 4,000 | - |
| | | \$ 1,439,625 | \$ 2,109,496 | \$ 1,439,126 | \$ 1,821,554 | \$ (287,942) |



INSPECTIONS

| Inspections | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|---|--|--|--|--|
| Transmission and Distribution Supervisor | 0 ⁽¹⁾ | 0 | 0 ⁽¹⁾ | 0 |
| Total Positions | 0 | 0 | 0 | 0 |
| <i>(1) Budget amount represents portion of full-time position expenses from Transmission and Distribution employees who perform duties within this division</i> | | | | |

Division Description

This division includes the labor expenses of inspecting developer-constructed additions to the distribution system such as service connections, meters, reservoirs and pressure regulating stations that deliver water throughout the District. These expenses are typically recovered through inspection fees and development charges.



Division Budget

Proposed expenses for 2021 are \$62,175, a 23.1 percent decrease below 2020 budgeted inspection expenses.

| | | 2019 | 2020 | 2020 | 2021 | |
|--------------------|-----------------------|-----------|----------------------|-----------|-----------|-------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| INSPECTIONS | | | | | | |
| 01-40-450-500105 | Labor | \$ 18,490 | \$ 41,427 | \$ 8,383 | \$ 32,976 | \$ (8,451) |
| 01-40-450-500110 | Overtime | 4,796 | 7,204 | 2,061 | 1,780 | (5,424) |
| 01-40-450-500111 | Double Time | - | 394 | - | 223 | (171) |
| 01-40-450-500113 | Standby/On-Call | - | - | - | - | - |
| 01-40-450-500115 | Social Security | 1,450 | 3,041 | 651 | 2,184 | (857) |
| 01-40-450-500120 | Medicare | 339 | 712 | 152 | 512 | (200) |
| 01-40-450-500125 | Health Insurance | 6,591 | 12,552 | 4,083 | 13,704 | 1,152 |
| 01-40-450-500140 | Life Insurance | 93 | 276 | 21 | 252 | (24) |
| 01-40-450-500143 | EAP Program | 9 | 34 | 3 | 36 | 2 |
| 01-40-450-500145 | Workers' Compensation | 540 | 2,924 | 213 | 1,617 | (1,307) |
| 01-40-450-500155 | Retirement/CalPERS | 5,391 | 12,292 | 3,140 | 8,891 | (3,401) |
| | | \$ 37,699 | \$ 80,856 | \$ 18,707 | \$ 62,175 | \$ (18,681) |



CUSTOMER SERVICE AND METER READING

| Customer Service and Meter Reading | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|------------------------------------|--|--|--|--|
| Water Utility Person III | 1 | 0 | 1 | 0 |
| Water Utility Person II | 2 | 0 | 2 | 0 |
| Total Positions | 3 | 0 | 3 | 0 |

Division Description

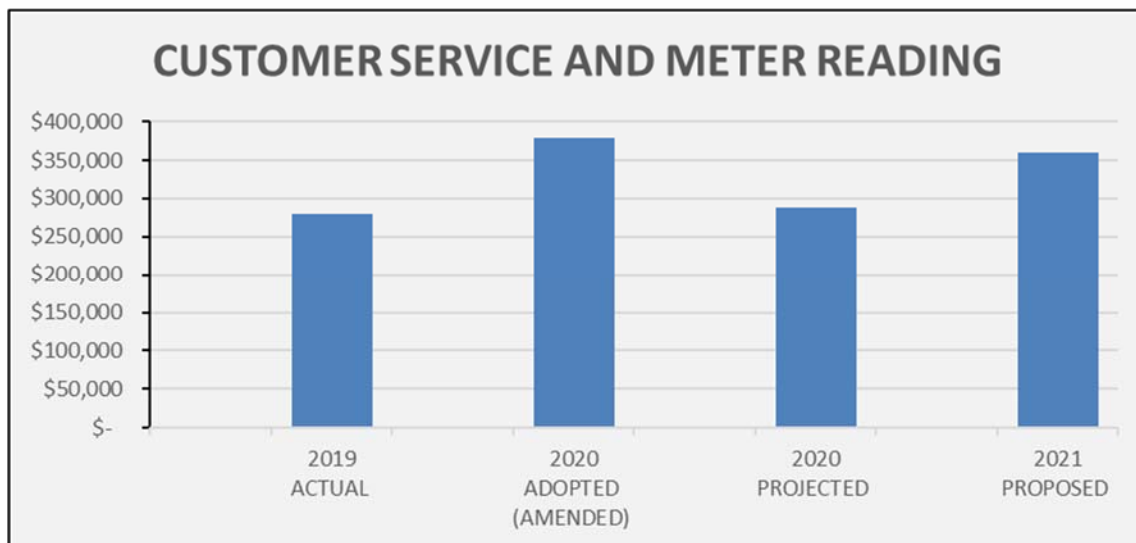
This department conducts meter reading and field related customer service activities for approximately 19,659 accounts.



Division Budget

Proposed expenses for 2021 are \$360,622, a 4.6 percent decrease below the 2020 amended budgeted customer service and meter reading expenses.

| | | 2019 | 2020 | 2020 | 2021 | |
|---|--------------------------------|------------|----------------------|------------|------------|-------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| CUSTOMER SERVICE AND METER READING | | | | | | |
| 01-40-460-500105 | Labor | \$ 160,705 | \$ 173,375 | \$ 140,506 | \$ 174,027 | \$ 652 |
| 01-40-460-500110 | Overtime | 3,431 | 13,807 | 9,814 | 14,424 | 617 |
| 01-40-460-500111 | Double Time | 725 | 2,152 | 4,590 | 3,933 | 1,781 |
| 01-40-460-500113 | Standby/On-Call | 2,000 | - | - | 3,250 | 3,250 |
| 01-40-460-500115 | Social Security | 11,340 | 14,222 | 10,752 | 14,421 | 199 |
| 01-40-460-500120 | Medicare | 2,658 | 3,330 | 2,565 | 3,375 | 45 |
| 01-40-460-500125 | Health Insurance | 62,926 | 78,408 | 62,005 | 80,496 | 2,088 |
| 01-40-460-500140 | Life Insurance | 732 | 1,140 | 380 | 1,188 | 48 |
| 01-40-460-500143 | EAP Program | 61 | 216 | 68 | 216 | - |
| 01-40-460-500145 | Workers' Compensation | 7,008 | 12,236 | 4,944 | 8,687 | (3,549) |
| 01-40-460-500155 | Retirement/CalPERS | 35,748 | 47,651 | 39,518 | 48,690 | 1,039 |
| 01-40-460-500165 | Uniforms & Employee Benefits | 284 | 1,600 | 1,087 | 1,800 | 200 |
| 01-40-460-500175 | Training/Education/Mtgs/Travel | - | 412 | 53 | 412 | - |
| 01-40-460-500180 | Accrued Sick Leave Expense | 7,569 | 7,934 | 10,131 | 8,040 | 106 |
| 01-40-460-500185 | Accrued Vacation Leave Expense | 14,862 | 14,722 | 8,891 | 14,918 | 196 |
| 01-40-460-500187 | Accrual Leave Payments | 490 | 17,029 | - | 13,584 | (3,445) |
| 01-40-460-500195 | CIP Related Labor | (30,839) | (10,320) | (7,553) | (30,839) | (20,519) |
| 01-40-460-550024 | Employment Testing | - | 206 | 60 | - | (206) |
| | | \$ 279,699 | \$ 378,120 | \$ 287,811 | \$ 360,622 | \$ (17,498) |



MAINTENANCE AND GENERAL PLANT

| Maintenance and General Plant | 2020 Budget Full-Time Positions | 2020 Budget Part-Time Positions | 2021 Budget Full-Time Positions | 2021 Budget Part-Time Positions |
|---|--|--|--|--|
| Water Utility Person III | 0 ⁽¹⁾ | 0 | 0 ⁽¹⁾ | 0 |
| Water Utility Person II | 0 ⁽¹⁾ | 0 | 0 ⁽¹⁾ | 0 |
| Water Utility Person I | 0 ⁽¹⁾ | 0 | 0 ⁽¹⁾ | 0 |
| Total Positions | 0 | 0 | 0 | 0 |
| <i>(1) Budget amount represents portion of full-time position expenses from Transmission and Distribution employees who perform duties within this division</i> | | | | |

Division Description

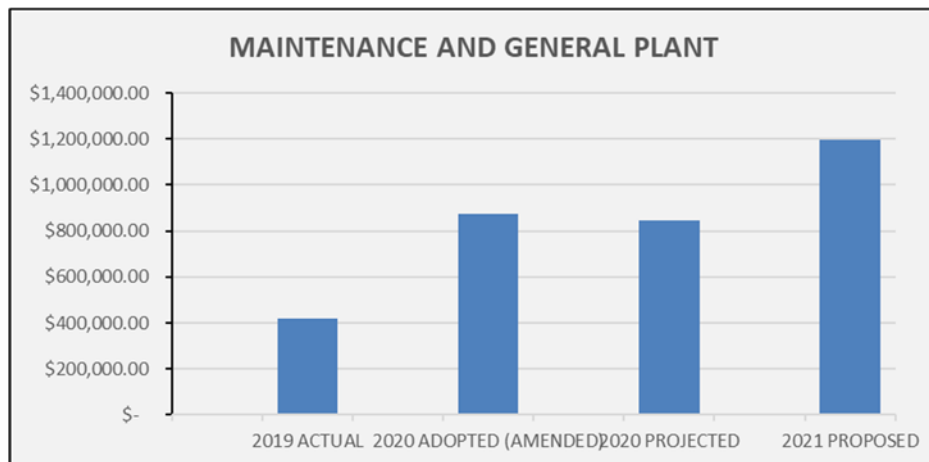
This category includes utilities, auto/equipment fuel, maintenance and repairs for all residences and offices. It also includes all landscape maintenance related labor as well as general maintenance in the canyon areas, recharge basin system and the Noble Creek Recharge facility. A new position, Maintenance Utility Worker, has been added to the 2021 budget to focus on this category. The position can be found in the Source of Supply Division table.

Division Budget

Proposed expenses for 2021 are \$1,196,312 a 36.6 percent increase above the 2020 amended budgeted maintenance and general plant expenses, which include District Maintenance Repair and Paving expense previously budgeted in other maintenance and repair line items.



| | | 2019 | 2020 | 2020 | 2021 | |
|--------------------------------------|--|------------|----------------------|------------|--------------|------------|
| | | ACTUAL | ADOPTED (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| MAINTENANCE AND GENERAL PLANT | | | | | | |
| 01-40-470-500105 | Labor | \$ 27,278 | \$ 43,917 | \$ 20,220 | \$ 63,243 | \$ 19,326 |
| 01-40-470-500110 | Overtime | - | 3,616 | - | 3,081 | (535) |
| 01-40-470-500111 | Double Time | - | 482 | - | 955 | 473 |
| 01-40-470-500113 | Standby/On-Call | - | - | - | - | - |
| 01-40-470-500115 | Social Security | 1,693 | 2,981 | 1,255 | 4,186 | 1,205 |
| 01-40-470-500120 | Medicare | 396 | 700 | 293 | 982 | 282 |
| 01-40-470-500125 | Health Insurance | 8,815 | 19,620 | 5,221 | 31,956 | 12,336 |
| 01-40-470-500140 | Life Insurance | 121 | 312 | 56 | 432 | 120 |
| 01-40-470-500143 | EAP Program | 12 | 53 | 10 | 85 | 32 |
| 01-40-470-500145 | Workers' Compensation | 1,125 | 3,102 | 589 | 3,101 | (1) |
| 01-40-470-500155 | Retirement/CalPERS | 5,130 | 10,963 | 5,049 | 11,576 | 613 |
| 01-40-470-501111 | Electricity - 560 Magnolia | 20,920 | 28,016 | 22,335 | 35,000 | 6,984 |
| 01-40-470-501121 | Electricity - 12303 Oak Glen | 2,803 | 2,575 | 3,444 | 4,000 | 1,425 |
| 01-40-470-501131 | Electricity - 13695 Oak Glen | 1,446 | 1,904 | 1,729 | 2,000 | 96 |
| 01-40-470-501141 | Electricity - 13697 Oak Glen | 2,321 | 2,903 | 2,393 | 3,000 | 97 |
| 01-40-470-501151 | Elec - 9781 Avenida Miravilla | 1,701 | 1,890 | 2,141 | 2,000 | 110 |
| 01-40-470-501161 | Electricity - 815 E. 12th | 4,773 | 6,180 | 6,162 | 6,000 | (180) |
| 01-40-470-501171 | Electricity - 851 E. 6th | - | 4,200 | 3,299 | 4,200 | - |
| 01-40-470-501321 | Propane - 12303 Oak Glen | - | 118 | - | 118 | - |
| 01-40-470-501331 | Propane - 13695 Oak Glen | 966 | 2,000 | 1,106 | 2,000 | - |
| 01-40-470-501341 | Propane - 13697 Oak Glen | 999 | 2,000 | 1,909 | 2,000 | - |
| 01-40-470-501351 | Propane-9781 Avenida Miravilla | 1,098 | 1,600 | 1,425 | 1,600 | - |
| 01-40-470-501411 | Sanitation - 560 Magnolia | 2,721 | 2,987 | 3,720 | 2,987 | - |
| 01-40-470-501461 | Sanitation - 815 E. 12th | 4,956 | 4,172 | 6,075 | 4,172 | - |
| 01-40-470-501471 | Sanitation - 11083 Cherry Ave | 3,108 | 3,296 | 3,282 | 3,296 | - |
| 01-40-470-501600 | Property Maintenance & Repairs | - | - | - | - | - |
| 01-40-470-501611 | Maint & Repair- 560 Magnolia | 26,856 | 25,000 | 23,531 | 26,856 | 1,856 |
| 01-40-470-501621 | Maint & Repair- 12303 Oak Glen | 239 | 1,236 | 157 | 4,600 | 3,364 |
| 01-40-470-501631 | Maint & Repair- 13695 Oak Glen | - | 1,200 | 689 | 9,000 | 7,800 |
| 01-40-470-501641 | Maint & Repair- 13697 Oak Glen | 767 | 1,200 | - | 4,000 | 2,800 |
| 01-40-470-501651 | Maint & Rpr-9781 Ave Miravilla | 414 | 1,545 | 70 | 4,000 | 2,455 |
| 01-40-470-501661 | Maint & Repair- 815 E. 12th | 8,258 | 5,150 | 5,078 | 7,115 | 1,965 |
| 01-40-470-501671 | Maint & Repair- 851 E. 6th | - | 1,500 | 2,230 | 3,000 | 1,500 |
| 01-40-470-501691 | Maint & Rpr- Bldgs (General) | 6,711 | 20,000 | 9,535 | 60,000 | 40,000 |
| 01-40-470-510001 | Auto/Fuel | 79,519 | 82,000 | 78,290 | 84,000 | 2,000 |
| 01-40-470-510002 | CIP Related Fuel | - | - | - | - | - |
| 01-40-470-520011 | Maint & Rpr-Safety Equipment | 6,174 | 17,510 | 10,324 | 17,510 | - |
| 01-40-470-520031 | Maint & Rpr-General Equipment | 39,515 | 47,380 | 65,891 | 47,380 | - |
| 01-40-470-520041 | Maint & Rpr-Fleet | 45,908 | 51,500 | 47,221 | 125,500 | 74,000 |
| 01-40-470-520051 | Maint & Rpr-Paving | - | - | - | 140,000 | 140,000 |
| 01-40-470-520091 | Maint & Rpr-Communication Equip | - | 5,665 | - | 6,500 | 835 |
| 01-40-470-540030 | Landscape Maintenance | 5,664 | 82,000 | 43,077 | 82,000 | - |
| 01-40-470-540072 | Rechrg Facs, Cnyns&Ponds Maint | 46,226 | 178,440 | 137,428 | 200,000 | 21,560 |
| 01-50-510-502001 | Rents/Leases | - | 24,580 | 24,543 | 24,900 | 320 |
| 01-50-510-510031 | Small Tools, Parts & Maint | - | 515 | - | 515 | - |
| 01-50-510-540066 | Property Damages & Theft | 43,387 | 15,450 | 1,057 | 26,827 | 11,377 |
| 01-50-510-550040 | General Supplies | 15,279 | 11,330 | 11,281 | 15,279 | 3,949 |
| 01-50-510-550060 | Public Education/Community Outreach | 3,620 | 137,000 | 159,929 | 99,330 | (37,670) |
| 01-50-510-550072 | Misc Operating Expenses | - | 1,030 | - | 1,030 | - |
| 01-50-510-550074 | Disaster Preparedness Ongoing Expenses | - | 15,000 | 132,316 | 15,000 | - |
| | | \$ 420,917 | \$ 875,818 | \$ 844,361 | \$ 1,196,312 | \$ 320,494 |



Budget Detail



Revenues: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|---|----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | | 2019 | ADOPTED | 2020 | 2021 | CHANGE |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | |
| OPERATING REVENUE | | | | | | |
| Water Sales | | | | | | |
| 01-50-510-410100 | Sales | \$ 4,843,138 | 5,161,164 | 5,462,877 | 5,626,822 | 465,658 |
| 01-50-510-410151 | Agricultural Irrigation Sales | 26,402 | 20,469 | 29,290 | 22,316 | 1,847 |
| 01-50-510-410171 | Construction Sales | 113,564 | 92,930 | 137,246 | 101,314 | 8,384 |
| 01-50-510-413011 | Fixed Meter Charges | 3,336,353 | 3,358,743 | 4,070,146 | 3,661,781 | 303,038 |
| | | <u>8,319,457</u> | <u>8,633,306</u> | <u>9,699,559</u> | <u>9,412,233</u> | <u>778,927</u> |
| Development and Installation Charges | | | | | | |
| 01-50-510-413021 | Meter Fees | 675,747 | 325,000 | 577,622 | 300,000 | (25,000) |
| 01-50-510-419011 | Development Income | 174,934 | 60,000 | 173,077 | 60,000 | - |
| 01-50-510-419012 | Development Income - GIS | - | - | - | 300,000 | 300,000 |
| | | <u>850,681</u> | <u>385,000</u> | <u>750,699</u> | <u>660,000</u> | <u>275,000</u> |
| Water Importation Surcharge | | | | | | |
| 01-50-510-415001 | SGPWA Importation Charges | 2,258,755 | 3,452,007 | 3,269,718 | 3,870,300 | 418,293 |
| Water Pumping Energy Surcharge | | | | | | |
| 01-50-510-415011 | SCE Power Charges | 1,620,231 | 1,591,355 | 1,595,575 | 1,816,800 | 225,445 |
| Other Charges for Service | | | | | | |
| 01-50-510-413001 | Backflow Admin Charges | 47,089 | 44,000 | 46,134 | 45,000 | 1,000 |
| 01-50-510-417001 | 2nd Notice Penalties | 103,225 | 100,665 | 24,060 | 100,000 | (665) |
| 01-50-510-417011 | 3rd Notice Charges | 38,810 | 35,000 | 14,053 | 50,000 | 15,000 |
| 01-50-510-417021 | Account Reinstatement Fees | 44,800 | 44,000 | 4,867 | 10,000 | (34,000) |
| 01-50-510-417031 | Lien Processing Fees | 4,800 | 4,000 | 1,333 | 2,000 | (2,000) |
| 01-50-510-417041 | Credit Check Processing Fees | 10,950 | 10,000 | 9,607 | 9,600 | (400) |
| 01-50-510-417051 | Returned Check Fees | 3,625 | 3,000 | 3,933 | 4,000 | 1,000 |
| 01-50-510-417061 | Customer Damages/Upgrade Charges | 41,976 | 22,000 | 21,737 | 22,000 | - |
| 01-50-510-417071 | After Hours Call Out Charges | 650 | 650 | 67 | 600 | (50) |
| 01-50-510-417081 | Bench Test Fees | - | 90 | 40 | 90 | - |
| 01-50-510-417091 | Credit Card Processing Fees | 50,643 | 45,000 | 17,954 | 78,000 | 33,000 |
| 01-50-510-419001 | Insurance Rebate | - | - | - | - | - |
| 01-50-510-419021 | Recharge Income | 7,643 | - | - | - | - |
| 01-50-510-419031 | Well Maintenance Reimbursemnt | 12,858 | 7,500 | 3,922 | 7,500 | - |
| 01-50-510-419041 | Gain (Loss) - Asset Disposal | 15,840 | - | - | - | - |
| 01-50-510-419061 | Miscellaneous Income | 3,328 | 100 | 52,210 | 500 | 400 |
| | | <u>386,236</u> | <u>316,005</u> | <u>199,916</u> | <u>329,290</u> | <u>13,285</u> |
| Total Operating Revenues | | 13,435,360 | 14,377,673 | 15,515,467 | 16,088,623 | 1,710,950 |
| NON-OPERATING REVENUE | | | | | | |
| Rental Income | | | | | | |
| 01-50-510-471001 | Rent - 12303 Oak Glen | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471011 | Rent - 13695 Oak Glen | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471021 | Rent - 13697 Oak Glen | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471031 | Rent - 9781 Avenida Miravilla | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 01-50-510-471101 | Util - 12303 Oak Glen | 2,734 | 2,688 | 3,663 | 4,118 | 1,430 |
| 01-50-510-471111 | Util - 13695 Oak Glen | 3,566 | 2,158 | 2,892 | 4,000 | 1,842 |
| 01-50-510-471121 | Util - 13697 Oak Glen | 4,778 | 3,631 | 4,340 | 5,000 | 1,369 |
| 01-50-510-471131 | Util - 9781 Avenida Miravilla | 3,127 | 1,948 | 3,583 | 3,600 | 1,652 |
| | | <u>23,805</u> | <u>20,025</u> | <u>24,077</u> | <u>26,318</u> | <u>6,293</u> |
| Facilities Charges | | | | | | |
| 01-50-510-481001 | Fac Fees-Wells | 548,411 | 580,800 | 714,565 | 1,496,528 | 915,728 |
| 01-50-510-481006 | Fac Fees-Water Rights (SWP) | 422,466 | 367,500 | 452,139 | 383,425 | 15,925 |
| 01-50-510-481012 | Fac Fees-Water Treatment Plant | 260,892 | 276,300 | 339,935 | 711,933 | 435,633 |
| 01-50-510-481018 | Fac Fees-Local Water Resources | 167,262 | 145,500 | 179,010 | 151,805 | 6,305 |
| 01-50-510-481024 | Fac Fees-Recycld Wtr Facilities | 488,849 | 420,600 | 546,498 | 1,083,746 | 663,146 |
| 01-50-510-481030 | Fac Fees-Transmission (16") | 444,167 | 470,400 | 578,738 | 1,212,064 | 741,664 |

Revenues: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|---------------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| Facilities Charges (continued) | | | | | | |
| 01-50-510-481036 | Fac Fees-Storage | 568,806 | 602,400 | 741,139 | 1,552,184 | 949,784 |
| 01-50-510-481042 | Fac Fees-Booster | 39,375 | 41,700 | 51,304 | 107,447 | 65,747 |
| 01-50-510-481048 | Fac Fees-Pressure Reducng Stns | 20,112 | 21,300 | 26,206 | 54,883 | 33,583 |
| 01-50-510-481054 | Fac Fees-Misc Projects | 22,273 | 18,600 | 22,884 | 47,926 | 29,326 |
| 01-50-510-481060 | Fac Fees-Financing Costs | 89,160 | 91,500 | 113,448 | 235,765 | 144,265 |
| 01-50-510-485001 | Front Footage Fees | 18,232 | - | 251,535 | 23,370 | 23,370 |
| | | <u>3,090,005</u> | <u>3,036,600</u> | <u>4,017,401</u> | <u>7,061,076</u> | <u>4,024,476</u> |
| Interest Earned | | | | | | |
| 01-50-510-490001 | Interest Income - Bonita Vista | 2,099 | 1,600 | 1,319 | 1,600 | - |
| 01-50-510-490011 | Interest Income-Fairway Canyon | 52,347 | 46,829 | - | 46,829 | - |
| 01-50-510-490021 | Interest Income - General | 1,302,184 | 800,000 | 744,164 | 600,000 | (200,000) |
| | | <u>1,356,630</u> | <u>848,429</u> | <u>745,483</u> | <u>648,429</u> | <u>(200,000)</u> |
| Grant Revenue | | | | | | |
| 01-50-510-419051 | Grant Revenue | - | - | 35,950 | 642,091 | 642,091 |
| Total Non-Operating Revenues | | 4,470,440 | 3,905,054 | 4,822,912 | 8,377,914 | 4,472,860 |
| Total Revenues | | <u>\$ 17,905,799</u> | <u>\$ 18,282,727</u> | <u>\$ 20,338,378</u> | <u>\$ 24,466,537</u> | <u>\$ 6,183,810</u> |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2019 | 2020 | 2020 | 2021 | |
|-------------------------------------|---------------------------------|----------|-----------|-----------|-----------|----------|
| | | ACTUAL | ADOPTED | PROJECTED | PROPOSED | CHANGE |
| | | | (AMENDED) | | | |
| BOARD OF DIRECTORS | | | | | | |
| 01-10-110-500101 | Board of Directors Fees | 38,200 | 53,400 | 35,200 | 45,200 | (8,200) |
| 01-10-110-500115 | Social Security | 2,368 | 3,324 | 2,182 | 2,805 | (519) |
| 01-10-110-500120 | Medicare | 554 | 779 | 510 | 658 | (121) |
| 01-10-110-500125 | Health Insurance | - | - | - | 130,241 | 130,241 |
| 01-10-110-500140 | Life Insurance | - | 125 | 54 | 120 | (5) |
| 01-10-110-500143 | EAP Program | - | 75 | 62 | 360 | 285 |
| 01-10-110-500145 | Workers' Compensation | 207 | 776 | 189 | 521 | (255) |
| 01-10-110-500175 | Training/Education/Mtgs/Travel | 7,233 | 9,000 | 1,487 | 10,000 | 1,000 |
| 01-10-110-550012 | Election Expenses | 6,098 | 10,000 | - | 130,000 | 120,000 |
| 01-10-110-550042 | Supplies-Other | 501 | 1,030 | 252 | 1,000 | (30) |
| 01-10-110-550051 | Advertising/Legal Notices | - | 1,400 | 293 | 1,400 | - |
| | | 55,161 | 79,909 | 40,229 | 322,305 | 242,396 |
| ENGINEERING | | | | | | |
| 01-20-210-500105 | Labor | 322,085 | 568,262 | 323,934 | 561,698 | (6,564) |
| 01-20-210-500115 | Social Security | 19,414 | 39,710 | 17,777 | 39,169 | (541) |
| 01-20-210-500120 | Medicare | 4,851 | 9,294 | 4,903 | 9,164 | (130) |
| 01-20-210-500125 | Health Insurance | 30,013 | 104,544 | 27,273 | 107,328 | 2,784 |
| 01-20-210-500140 | Life Insurance | 928 | 2,784 | 547 | 2,736 | (48) |
| 01-20-210-500143 | EAP Program | 60 | 288 | 58 | 344 | 56 |
| 01-20-210-500145 | Workers' Compensation | 2,196 | 8,489 | 2,213 | 5,778 | (2,711) |
| 01-20-210-500150 | Unemployment Insurance | - | 19,324 | 2,361 | 19,100 | (224) |
| 01-20-210-500155 | Retirement/CalPERS | 36,978 | 93,299 | 44,893 | 90,255 | (3,044) |
| 01-20-210-500165 | Uniforms & Employee Benefits | 231 | 350 | - | 350 | - |
| 01-20-210-500175 | Training/Education/Mtgs/Travel | 2,083 | 6,000 | 241 | 6,000 | - |
| 01-20-210-500180 | Accrued Sick Leave Expense | 3,855 | 28,287 | 2,525 | 28,816 | 529 |
| 01-20-210-500185 | Accrued Vacation Leave Expense | 6,511 | 20,202 | 892 | 21,282 | 1,080 |
| 01-20-210-500187 | Accrual Leave Payments | 1,972 | 14,745 | 6,260 | 14,510 | (235) |
| 01-20-210-500195 | CIP Related Labor | (65,829) | (225,000) | (111,911) | (225,000) | - |
| 01-20-210-550030 | Membership Dues | - | 800 | 555 | 900 | 100 |
| 01-20-210-550051 | Advertising/Legal Notices | 1,182 | 2,000 | - | 2,000 | - |
| | | 366,529 | 693,378 | 322,519 | 684,430 | (8,948) |
| PROFESSIONAL SERVICES | | | | | | |
| 01-20-210-540012 | Dev Reimbursable Engineering | - | - | - | - | - |
| 01-20-210-540014 | Development Reimbursable-GIS | - | - | - | 300,000 | 300,000 |
| 01-20-210-540018 | Grant & Loan Procurement | - | - | - | - | - |
| 01-20-210-540048 | Permits, Fees & Licensing | 951 | 2,060 | - | 2,060 | - |
| 01-20-210-580031 | Outside Engineering | - | 61,800 | - | 60,000 | (1,800) |
| 01-20-210-580032 | CIP Related Outside Engineering | - | (41,280) | - | (41,280) | - |
| 01-30-310-580001 | Accounting & Audit | 31,649 | 36,050 | 35,680 | 36,050 | - |
| 01-30-310-580011 | General Legal | 45,910 | 154,500 | 69,536 | 150,000 | (4,500) |
| 01-30-310-580036 | Other Professional Services | 158,226 | 78,000 | 52,582 | 147,200 | 69,200 |
| 01-50-510-550096 | Beaumont Basin Watermaster | 25,171 | 43,260 | 56,472 | 50,000 | 6,740 |
| 01-50-510-550097 | SAWPA Basin Monitoring Program | - | 19,000 | 14,599 | 19,000 | - |
| | | 261,908 | 353,390 | 228,869 | 723,030 | 369,640 |
| FINANCE AND ADMINISTRATIVE SERVICES | | | | | | |
| 01-30-310-500105 | Labor | 912,157 | 1,140,773 | 849,245 | 1,178,947 | 38,174 |
| 01-30-310-500110 | Overtime | 526 | 1,185 | 1,078 | 1,214 | 29 |
| 01-30-310-500111 | Double Time | - | 500 | 241 | 193 | (307) |
| 01-30-310-500115 | Social Security | 54,142 | 87,852 | 48,723 | 88,696 | 844 |
| 01-30-310-500120 | Medicare | 14,713 | 20,557 | 13,813 | 20,759 | 202 |
| 01-30-310-500125 | Health Insurance | 178,741 | 287,496 | 188,251 | 268,320 | (19,176) |
| 01-30-310-500130 | CalPERS Health Admin Costs | 1,601 | 3,000 | 1,847 | 2,500 | (500) |
| 01-30-310-500140 | Life Insurance | 4,015 | 6,876 | 2,164 | 6,348 | (528) |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|--|------------------------------------|------------------|------------------|------------------|------------------|----------------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| FINANCE AND ADMINISTRATIVE SERVICES (continued) | | | | | | |
| 01-30-310-500143 | EAP Program | 311 | 860 | 249 | 885 | 25 |
| 01-30-310-500145 | Workers' Compensation | 5,450 | 16,632 | 5,049 | 11,734 | (4,898) |
| 01-30-310-500150 | Unemployment Insurance | 7,782 | 38,808 | 6,995 | 40,094 | 1,286 |
| 01-30-310-500155 | Retirement/CalPERS | 164,057 | 213,002 | 176,514 | 211,738 | (1,264) |
| 01-30-310-500161 | Estim Current Yr OPEB Expense | - | 107,150 | - | 151,500 | 44,350 |
| 01-30-310-500165 | Uniforms & Employee Benefits | 820 | 1,000 | 32 | 1,000 | - |
| 01-30-310-500175 | Training/Education/Mtgs/Travel | 12,866 | 25,000 | 8,388 | 25,000 | - |
| 01-30-310-500180 | Accrued Sick Leave Expense | 12,578 | 58,662 | 8,464 | 57,478 | (1,184) |
| 01-30-310-500185 | Accrued Vacation Leave Expense | 30,312 | 90,288 | 14,745 | 86,947 | (3,341) |
| 01-30-310-500187 | Accrual Leave Payments | 55,866 | 115,720 | 75,635 | 93,571 | (22,149) |
| 01-30-310-500190 | Temporary Labor | 20,234 | 25,000 | 28,607 | 49,154 | 24,154 |
| 01-30-310-500195 | CIP Related Labor | - | - | - | (16,032) | (16,032) |
| 01-30-310-550001 | Bank/Financial Service Fees | 9,272 | 20,600 | 6,903 | 20,600 | - |
| 01-30-310-550006 | Cashiering Shortages/Overages | 5 | 50 | (1) | 50 | - |
| 01-30-310-550008 | Transaction/Return Fees | 795 | 3,090 | 840 | 2,500 | (590) |
| 01-30-310-550010 | Transaction/Credit Card Fees | 51,965 | 45,320 | 63,056 | 78,000 | 32,680 |
| 01-30-310-550014 | Credit Check Fees | 6,364 | 10,300 | 4,903 | 10,300 | - |
| 01-30-310-550018 | Employee Medical/First Aid | 250 | 300 | - | 300 | - |
| 01-30-310-550024 | Employment Testing | 350 | 206 | - | - | (206) |
| 01-30-310-550026 | Recruitment Expense | 110 | - | - | - | - |
| 01-30-310-550030 | Membership Dues | 48,837 | 43,260 | 34,106 | 43,260 | - |
| 01-30-310-550036 | Notary & Lien Fees | 750 | 2,060 | 483 | 2,060 | - |
| 01-30-310-550042 | Office Supplies | 10,633 | 13,315 | 7,244 | 10,000 | (3,315) |
| 01-30-310-550046 | Office Equipment | 3,080 | 5,000 | 232 | 5,000 | - |
| 01-30-310-550048 | Postage | 14,200 | 5,150 | 3,530 | 12,000 | 6,850 |
| 01-30-310-550050 | Utility Billing Service | 70,868 | 70,040 | 69,477 | 72,000 | 1,960 |
| 01-30-310-550051 | Advertising/Legal Notices | 2,373 | 4,120 | - | 4,000 | (120) |
| 01-30-310-550054 | Property, Auto& Gen Liab Insur | 75,858 | 82,400 | 89,750 | 85,000 | 2,600 |
| 01-30-310-550066 | Subscriptions | - | 2,060 | 717 | 2,000 | (60) |
| 01-30-310-550072 | Misc Operating Expenses | 0 | 1,030 | 0 | 1,000 | (30) |
| 01-30-310-550078 | Bad Debt Expense | 25,000 | 3,000 | - | 25,000 | 22,000 |
| 01-30-310-560000 | GASB 68 Pension Expense | - | - | - | 167,500 | 167,500 |
| | | <u>1,796,885</u> | <u>2,551,662</u> | <u>1,711,279</u> | <u>2,820,616</u> | <u>268,954</u> |
| DEPRECIATION | | | | | | |
| 01-30-310-550084 | Depreciation | 2,707,811 | 2,681,000 | 2,832,383 | 2,850,000 | 169,000 |
| | | <u>2,707,811</u> | <u>2,681,000</u> | <u>2,832,383</u> | <u>2,850,000</u> | <u>169,000</u> |
| HUMAN RESOURCES AND RISK MANAGEMENT | | | | | | |
| 01-30-320-500105 | Labor | 11,873 | 66,992 | 49,775 | 67,242 | 250 |
| 01-30-320-500110 | Overtime | - | 569 | 602 | 563 | (6) |
| 01-30-320-500115 | Social Security | 752 | 4,590 | 2,759 | 4,630 | 40 |
| 01-30-320-500120 | Medicare | 176 | 1,075 | 743 | 1,084 | 9 |
| 01-30-320-500125 | Health Insurance | 3,232 | 26,136 | 14,878 | 26,832 | 696 |
| 01-30-320-500140 | Life Insurance | 49 | 444 | 131 | 444 | - |
| 01-30-320-500143 | EAP Program | 6 | 72 | 23 | 72 | - |
| 01-30-320-500145 | Workers' Compensation | 68 | 968 | 281 | 661 | (307) |
| 01-30-320-500150 | Unemployment Insurance | - | 2,278 | - | 2,287 | 9 |
| 01-30-320-500155 | Retirement/CalPERS | 913 | 11,866 | 4,594 | 11,828 | (38) |
| 01-30-320-500165 | Uniforms & Employee Benefits | - | 125 | - | 111 | (14) |
| 01-30-320-500175 | Training/Education/Mtgs/Travel | 300 | 9,350 | 571 | 9,400 | 50 |
| 01-30-320-500176 | District Professional Development | - | 19,000 | - | 29,000 | 10,000 |
| 01-30-320-500177 | General Safety Training & Supplies | 7,525 | 14,385 | 9,584 | 28,250 | 13,865 |
| 01-30-320-500180 | Accrued Sick Leave Expenses | 123 | 3,066 | 693 | 3,106 | 40 |
| 01-30-320-500185 | Accrued Vacation Expenses | 128 | 3,160 | 173 | 3,202 | 42 |
| 01-30-320-500187 | Accrual Leave Payments | - | - | - | 449 | 449 |
| 01-30-320-550024 | Employment Testing | - | - | - | 4,530 | 4,530 |
| 01-30-320-550025 | Employee Retention | - | 2,500 | 227 | 5,000 | 2,500 |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2019 | 2020 | 2020 | 2021 | |
|---|--------------------------------|-----------|-----------|-----------|-----------|-------------|
| | | ACTUAL | ADOPTED | PROJECTED | PROPOSED | CHANGE |
| | | (AMENDED) | | | | |
| HUMAN RESOURCES AND RISK MANAGEMENT (continued) | | | | | | |
| 01-30-320-550026 | Recruitment Expense | - | - | - | 8,059 | 8,059 |
| 01-30-320-550028 | District Certification | - | - | - | 2,550 | 2,550 |
| 01-30-320-550030 | Membership Dues | - | 1,470 | - | 1,470 | - |
| 01-30-320-550042 | Office Supplies | 565 | 2,000 | 1,207 | 2,500 | 500 |
| 01-30-320-550051 | Advertising/Legal Notices | - | 1,000 | 1,910 | 2,785 | 1,785 |
| 01-30-320-580036 | Other Professional Services | - | 37,000 | 24,636 | 92,000 | 55,000 |
| | | 25,708 | 208,046 | 112,788 | 308,055 | 100,009 |
| INFORMATION TECHNOLOGY | | | | | | |
| 01-35-315-500105 | Labor | 122,426 | 140,662 | 118,241 | 143,514 | 2,852 |
| 01-35-315-500115 | Social Security | 8,286 | 12,380 | 9,747 | 11,298 | (1,082) |
| 01-35-315-500120 | Medicare | 2,021 | 2,896 | 2,280 | 2,643 | (253) |
| 01-35-315-500125 | Health Insurance | 25,292 | 26,136 | 25,371 | 26,832 | 696 |
| 01-35-315-500140 | Life Insurance | 561 | 912 | 302 | 936 | 24 |
| 01-35-315-500143 | EAP Program | 30 | 72 | 23 | 72 | - |
| 01-35-315-500145 | Workers' Compensation | 680 | 2,032 | 651 | 1,476 | (556) |
| 01-35-315-500150 | Unemployment Insurance | - | 4,783 | - | 4,880 | 97 |
| 01-35-315-500165 | Uniforms & Employee Benefits | - | - | - | - | - |
| 01-35-315-500155 | Retirement/CalPERS | 12,391 | 15,604 | 12,978 | 15,804 | 200 |
| 01-35-315-500175 | Training/Education/Mtgs/Travel | 3,630 | 4,120 | 167 | 4,120 | - |
| 01-35-315-500180 | Accrued Sick Leave Expenses | - | 8,029 | - | 8,270 | 241 |
| 01-35-315-500185 | Accrued Vacation Expenses | 2,389 | 14,597 | - | 15,035 | 438 |
| 01-35-315-500187 | Accrual Leave Payments | 14,465 | 35,678 | 38,878 | 14,660 | (21,018) |
| 01-35-315-500195 | CIP Related Labor | - | (32,875) | - | (32,875) | - |
| 01-35-315-501511 | Telephone/Internet Service | 23,970 | 36,668 | 28,340 | 36,668 | - |
| 01-35-315-550030 | Membership Dues | 603 | 2,060 | 292 | 2,060 | - |
| 01-35-315-550044 | Printing/Toner & Maint | 15,698 | 17,510 | 17,797 | 19,000 | 1,490 |
| 01-35-315-550051 | Advertising/Legal Notices | - | - | - | - | - |
| 01-35-315-580016 | Computer Hardware | 14,208 | 20,600 | 5,387 | 25,000 | 4,400 |
| 01-35-315-580021 | IT/Software Support | 199 | 5,150 | 13 | 5,150 | - |
| 01-35-315-580026 | License/Maintenance/Support | 103,713 | 150,000 | 136,118 | 210,000 | 60,000 |
| | | 350,562 | 467,014 | 396,586 | 514,543 | 47,529 |
| SOURCE OF SUPPLY | | | | | | |
| 01-40-410-500105 | Labor | 224,877 | 359,300 | 213,038 | 483,039 | 123,739 |
| 01-40-410-500110 | Overtime | 3,687 | 19,656 | 11,378 | 20,292 | 636 |
| 01-40-410-500111 | Double Time | - | 1,713 | 1,918 | 2,751 | 1,038 |
| 01-40-410-500113 | Standby/On-Call | 8,800 | 9,800 | 8,400 | 12,250 | 2,450 |
| 01-40-410-500115 | Social Security | 16,652 | 27,487 | 16,486 | 36,063 | 8,576 |
| 01-40-410-500120 | Medicare | 3,917 | 6,434 | 3,919 | 8,439 | 2,005 |
| 01-40-410-500125 | Health Insurance | 87,203 | 130,680 | 90,294 | 187,824 | 57,144 |
| 01-40-410-500140 | Life Insurance | 1,118 | 2,412 | 629 | 3,252 | 840 |
| 01-40-410-500143 | EAP Program | 119 | 360 | 91 | 504 | 144 |
| 01-40-410-500145 | Workers' Compensation | 7,502 | 26,047 | 7,580 | 24,270 | (1,777) |
| 01-40-410-500150 | Unemployment Insurance | (259) | 53,173 | 7,349 | 57,436 | 4,263 |
| 01-40-410-500155 | Retirement/CalPERS | 55,539 | 89,944 | 58,823 | 111,455 | 21,511 |
| 01-40-410-500165 | Uniforms & Employee Benefits | 981 | 2,786 | 1,192 | 3,652 | 866 |
| 01-40-410-500175 | Training/Education/Mtgs/Travel | 3,221 | 6,000 | 2,767 | 6,000 | - |
| 01-40-410-500180 | Accrued Sick Leave Expense | 12,887 | 17,418 | 17,256 | 22,256 | 4,838 |
| 01-40-410-500185 | Accrued Vacation Leave Expense | 12,344 | 23,785 | 13,548 | 31,088 | 7,303 |
| 01-40-410-500187 | Accrual Leave Payments | 2,840 | 9,626 | - | 8,586 | (1,040) |
| 01-40-410-500195 | CIP Related Labor | - | (25,800) | - | (30,000) | (4,200) |
| 01-40-410-500501 | State Project Water Purchases | 5,200,241 | 4,952,050 | 4,851,431 | 3,870,300 | (1,081,750) |
| 01-40-410-500511 | Ground Water Purchases | - | - | - | - | - |
| 01-40-410-501101 | Electricity - Wells | 1,589,400 | 1,591,355 | 2,128,512 | 1,816,800 | 225,445 |
| 01-40-410-501201 | Gas - Wells | 179 | 225 | 179 | 225 | - |
| 01-40-410-510011 | Treatment & Chemicals | 74,583 | 90,000 | 80,177 | 110,000 | 20,000 |
| 01-40-410-510021 | Lab Testing | 61,861 | 90,000 | 54,603 | 75,000 | (15,000) |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|------------------------------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| SOURCE OF SUPPLY (continued) | | | | | | |
| 01-40-410-510031 | Small Tools, Parts & Maint | 3,003 | 7,200 | 1,876 | 8,000 | 800 |
| 01-40-410-520021 | Maint & Rpr-Telemetry Equip | 4,280 | 10,300 | 3,298 | 4,280 | (6,020) |
| 01-40-410-520061 | Maint & Rpr-Pumping Equipment | 80,337 | 128,750 | 169,177 | 142,613 | 13,863 |
| 01-40-410-540084 | State Mandates & Tariffs | 87,192 | 72,100 | 62,995 | 90,000 | 17,900 |
| 01-40-410-550024 | Employment Testing | 75 | 206 | 100 | - | (206) |
| 01-40-410-550066 | Subscriptions | 726 | 3,000 | 1,427 | 3,000 | - |
| | | 7,543,306 | 7,706,007 | 7,808,442 | 7,109,375 | (596,632) |
| TRANSMISSION AND DISTRIBUTION | | | | | | |
| 01-40-440-500105 | Labor | 573,963 | 910,902 | 522,622 | 890,681 | (20,221) |
| 01-40-440-500110 | Overtime | 34,880 | 40,809 | 43,681 | 42,887 | 2,078 |
| 01-40-440-500111 | Double Time | 7,310 | 8,252 | 12,697 | 11,117 | 2,865 |
| 01-40-440-500113 | Standby/On-Call | 14,104 | 24,700 | 14,967 | 29,250 | 4,550 |
| 01-40-440-500115 | Social Security | 44,174 | 71,607 | 43,145 | 68,068 | (3,539) |
| 01-40-440-500120 | Medicare | 10,416 | 16,764 | 10,222 | 15,931 | (833) |
| 01-40-440-500125 | Health Insurance | 190,938 | 333,780 | 215,624 | 303,216 | (30,564) |
| 01-40-440-500140 | Life Insurance | 2,917 | 6,240 | 1,730 | 5,496 | (744) |
| 01-40-440-500143 | EAP Program | 314 | 918 | 267 | 956 | 38 |
| 01-40-440-500145 | Workers' Compensation | 15,140 | 51,086 | 14,994 | 34,644 | (16,442) |
| 01-40-440-500155 | Retirement/CalPERS | 143,908 | 203,424 | 144,901 | 188,285 | (15,139) |
| 01-40-440-500165 | Uniforms & Employee Benefits | 5,152 | 5,893 | 5,227 | 7,000 | 1,107 |
| 01-40-440-500175 | Training/Education/Mtgs/Travel | 2,302 | 3,090 | 133 | 3,090 | - |
| 01-40-440-500177 | General Safety Supplies | - | - | - | 7,000 | 7,000 |
| 01-40-440-500180 | Accrued Sick Leave Expense | 35,169 | 49,544 | 44,513 | 45,345 | (4,199) |
| 01-40-440-500185 | Accrued Vacation Leave Expense | 38,229 | 66,253 | 36,651 | 53,352 | (12,901) |
| 01-40-440-500187 | Accrual Leave Payments | 16,476 | 46,097 | 13,596 | 20,399 | (25,698) |
| 01-40-440-500195 | CIP Related Labor | (1,782) | (61,920) | (25,781) | (110,920) | (49,000) |
| 01-40-440-510031 | Small Tools, Parts & Maint | 10,019 | 16,500 | 16,371 | 13,250 | (3,250) |
| 01-40-440-520071 | Maint & Rpr-Pipelines&Hydrants | 72,341 | 80,000 | 77,248 | 30,000 | (50,000) |
| 01-40-440-520081 | Maint & Rpr-Pressure Regulators | 7,099 | 7,725 | 4,559 | 8,750 | 1,025 |
| 01-40-440-540001 | Backflow Program | 1,887 | 7,725 | 2,392 | 4,200 | (3,525) |
| 01-40-440-540024 | Inventory Adjustments | 6,876 | 3,090 | - | 7,452 | 4,362 |
| 01-40-440-540036 | Line Locates | 3,388 | 3,605 | 2,255 | 3,605 | - |
| 01-40-440-540042 | Meters Maintenance & Services | 178,724 | 154,500 | 206,981 | 80,000 | (74,500) |
| 01-40-440-540078 | Reservoirs Maintenance | 23,373 | 54,500 | 27,903 | 54,500 | - |
| 01-40-440-550024 | Employment Testing | 551 | 412 | - | - | (412) |
| 01-40-440-550051 | Advertising/Legal Notices | 1,760 | 4,000 | 2,227 | 4,000 | - |
| | | 1,439,625 | 2,109,496 | 1,439,126 | 1,821,554 | (287,942) |
| INSPECTIONS | | | | | | |
| 01-40-450-500105 | Labor | 18,490 | 41,427 | 8,383 | 32,976 | (8,451) |
| 01-40-450-500110 | Overtime | 4,796 | 7,204 | 2,061 | 1,780 | (5,424) |
| 01-40-450-500111 | Double Time | - | 394 | - | 223 | (171) |
| 01-40-450-500113 | Standby/On-Call | - | - | - | - | - |
| 01-40-450-500115 | Social Security | 1,450 | 3,041 | 651 | 2,184 | (857) |
| 01-40-450-500120 | Medicare | 339 | 712 | 152 | 512 | (200) |
| 01-40-450-500125 | Health Insurance | 6,591 | 12,552 | 4,083 | 13,704 | 1,152 |
| 01-40-450-500140 | Life Insurance | 93 | 276 | 21 | 252 | (24) |
| 01-40-450-500143 | EAP Program | 9 | 34 | 3 | 36 | 2 |
| 01-40-450-500145 | Workers' Compensation | 540 | 2,924 | 213 | 1,617 | (1,307) |
| 01-40-450-500155 | Retirement/CalPERS | 5,391 | 12,292 | 3,140 | 8,891 | (3,401) |
| | | 37,699 | 80,856 | 18,707 | 62,175 | (18,681) |
| CUSTOMER SERVICE AND METER READING | | | | | | |
| 01-40-460-500105 | Labor | 160,705 | 173,375 | 140,506 | 174,027 | 652 |
| 01-40-460-500110 | Overtime | 3,431 | 13,807 | 9,814 | 14,424 | 617 |
| 01-40-460-500111 | Double Time | 725 | 2,152 | 4,590 | 3,933 | 1,781 |
| 01-40-460-500113 | Standby/On-Call | 2,000 | - | - | 3,250 | 3,250 |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|---|---------------------------------|----------------|------------------|------------------|-----------------|-----------------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| CUSTOMER SERVICE AND METER READING (continued) | | | | | | |
| 01-40-460-500115 | Social Security | 11,340 | 14,222 | 10,752 | 14,421 | 199 |
| 01-40-460-500120 | Medicare | 2,658 | 3,330 | 2,565 | 3,375 | 45 |
| 01-40-460-500125 | Health Insurance | 62,926 | 78,408 | 62,005 | 80,496 | 2,088 |
| 01-40-460-500140 | Life Insurance | 732 | 1,140 | 380 | 1,188 | 48 |
| 01-40-460-500143 | EAP Program | 61 | 216 | 68 | 216 | - |
| 01-40-460-500145 | Workers' Compensation | 7,008 | 12,236 | 4,944 | 8,687 | (3,549) |
| 01-40-460-500155 | Retirement/CalPERS | 35,748 | 47,651 | 39,518 | 48,690 | 1,039 |
| 01-40-460-500165 | Uniforms & Employee Benefits | 284 | 1,600 | 1,087 | 1,800 | 200 |
| 01-40-460-500175 | Training/Education/Mtgs/Travel | - | 412 | 53 | 412 | - |
| 01-40-460-500180 | Accrued Sick Leave Expense | 7,569 | 7,934 | 10,131 | 8,040 | 106 |
| 01-40-460-500185 | Accrued Vacation Leave Expense | 14,862 | 14,722 | 8,891 | 14,918 | 196 |
| 01-40-460-500187 | Accrual Leave Payments | 490 | 17,029 | - | 13,584 | (3,445) |
| 01-40-460-500195 | CIP Related Labor | (30,839) | (10,320) | (7,553) | (30,839) | (20,519) |
| 01-40-460-550024 | Employment Testing | - | 206 | 60 | - | (206) |
| | | <u>279,699</u> | <u>378,120</u> | <u>287,811</u> | <u>360,622</u> | <u>(17,498)</u> |
| MAINTENANCE AND GENERAL PLANT | | | | | | |
| 01-40-470-500105 | Labor | 27,278 | 43,917 | 20,220 | 63,243 | 19,326 |
| 01-40-470-500110 | Overtime | - | 3,616 | - | 3,081 | (535) |
| 01-40-470-500111 | Double Time | - | 482 | - | 955 | 473 |
| 01-40-470-500113 | Standby/On-Call | - | - | - | - | - |
| 01-40-470-500115 | Social Security | 1,693 | 2,981 | 1,255 | 4,186 | 1,205 |
| 01-40-470-500120 | Medicare | 396 | 700 | 293 | 982 | 282 |
| 01-40-470-500125 | Health Insurance | 8,815 | 19,620 | 5,221 | 31,956 | 12,336 |
| 01-40-470-500140 | Life Insurance | 121 | 312 | 56 | 432 | 120 |
| 01-40-470-500143 | EAP Program | 12 | 53 | 10 | 85 | 32 |
| 01-40-470-500145 | Workers' Compensation | 1,125 | 3,102 | 589 | 3,101 | (1) |
| 01-40-470-500155 | Retirement/CalPERS | 5,130 | 10,963 | 5,049 | 11,576 | 613 |
| 01-40-470-501111 | Electricity - 560 Magnolia | 20,920 | 28,016 | 22,335 | 35,000 | 6,984 |
| 01-40-470-501121 | Electricity - 12303 Oak Glen | 2,803 | 2,575 | 3,444 | 4,000 | 1,425 |
| 01-40-470-501131 | Electricity - 13695 Oak Glen | 1,446 | 1,904 | 1,729 | 2,000 | 96 |
| 01-40-470-501141 | Electricity - 13697 Oak Glen | 2,321 | 2,903 | 2,393 | 3,000 | 97 |
| 01-40-470-501151 | Elec - 9781 Avenida Miravilla | 1,701 | 1,890 | 2,141 | 2,000 | 110 |
| 01-40-470-501161 | Electricity - 815 E. 12th | 4,773 | 6,180 | 6,162 | 6,000 | (180) |
| 01-40-470-501171 | Electricity - 851 E. 6th | - | 4,200 | 3,299 | 4,200 | - |
| 01-40-470-501321 | Propane - 12303 Oak Glen | - | 118 | - | 118 | - |
| 01-40-470-501331 | Propane - 13695 Oak Glen | 966 | 2,000 | 1,106 | 2,000 | - |
| 01-40-470-501341 | Propane - 13697 Oak Glen | 999 | 2,000 | 1,909 | 2,000 | - |
| 01-40-470-501351 | Propane-9781 Avenida Miravilla | 1,098 | 1,600 | 1,425 | 1,600 | - |
| 01-40-470-501411 | Sanitation - 560 Magnolia | 2,721 | 2,987 | 3,720 | 2,987 | - |
| 01-40-470-501461 | Sanitation - 815 E. 12th | 4,956 | 4,172 | 6,075 | 4,172 | - |
| 01-40-470-501471 | Sanitation - 11083 Cherry Ave | 3,108 | 3,296 | 3,282 | 3,296 | - |
| 01-40-470-501600 | Property Maintenance & Repairs | - | - | - | - | - |
| 01-40-470-501611 | Maint & Repair- 560 Magnolia | 26,856 | 25,000 | 23,531 | 26,856 | 1,856 |
| 01-40-470-501621 | Maint & Repair- 12303 Oak Glen | 239 | 1,236 | 157 | 4,600 | 3,364 |
| 01-40-470-501631 | Maint & Repair- 13695 Oak Glen | - | 1,200 | 689 | 9,000 | 7,800 |
| 01-40-470-501641 | Maint & Repair- 13697 Oak Glen | 767 | 1,200 | - | 4,000 | 2,800 |
| 01-40-470-501651 | Maint & Rpr-9781 Ave Miravilla | 414 | 1,545 | 70 | 4,000 | 2,455 |
| 01-40-470-501661 | Maint & Repair- 815 E. 12th | 8,258 | 5,150 | 5,078 | 7,115 | 1,965 |
| 01-40-470-501671 | Maint & Repair- 851 E. 6th | - | 1,500 | 2,230 | 3,000 | 1,500 |
| 01-40-470-501691 | Maint & Rpr- Buidlgs (General) | 6,711 | 20,000 | 9,535 | 60,000 | 40,000 |
| 01-40-470-510001 | Auto/Fuel | 79,519 | 82,000 | 78,290 | 84,000 | 2,000 |
| 01-40-470-510002 | CIP Related Fuel | - | - | - | - | - |
| 01-40-470-520011 | Maint & Rpr-Safety Equipment | 6,174 | 17,510 | 10,324 | 17,510 | - |
| 01-40-470-520031 | Maint & Rpr-General Equipment | 39,515 | 47,380 | 65,891 | 47,380 | - |
| 01-40-470-520041 | Maint & Rpr-Fleet | 45,908 | 51,500 | 47,221 | 125,500 | 74,000 |
| 01-40-470-520051 | Maint & Rpr-Paving | - | - | - | 140,000 | 140,000 |
| 01-40-470-520091 | Maint & Rpr-Communication Equip | - | 5,665 | - | 6,500 | 835 |

Expenses: 2020 Adopted (Amended) Budget versus 2020 Projected Actuals versus 2021 Proposed Budget

| | | 2020 | | | | |
|--|--|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| | | 2019 | ADOPTED | 2020 | 2021 | |
| | | ACTUAL | (AMENDED) | PROJECTED | PROPOSED | CHANGE |
| MAINTENANCE AND GENERAL PLANT (continued) | | | | | | |
| 01-40-470-540030 | Landscape Maintenance | 5,664 | 82,000 | 43,077 | 82,000 | - |
| 01-40-470-540072 | Rechrg Facs, Cnyns&Ponds Maint | 46,226 | 178,440 | 137,428 | 200,000 | 21,560 |
| 01-50-510-502001 | Rents/Leases | - | 24,580 | 24,543 | 24,900 | 320 |
| 01-50-510-510031 | Small Tools, Parts & Maint | - | 515 | - | 515 | - |
| 01-50-510-540066 | Property Damages & Theft | 43,387 | 15,450 | 1,057 | 26,827 | 11,377 |
| 01-50-510-550040 | General Supplies | 15,279 | 11,330 | 11,281 | 15,279 | 3,949 |
| 01-50-510-550060 | Public Education/Community Outreach | 3,620 | 137,000 | 159,929 | 99,330 | (37,670) |
| 01-50-510-550072 | Misc Operating Expenses | - | 1,030 | - | 1,030 | - |
| 01-50-510-550074 | Disaster Preparedness Ongoing Expenses | - | 15,000 | 132,316 | 15,000 | - |
| | | <u>420,917</u> | <u>875,818</u> | <u>844,361</u> | <u>1,196,312</u> | <u>320,494</u> |
| TOTAL OPERATING EXPENSE | | <u>\$ 15,285,810</u> | <u>\$ 18,184,696</u> | <u>\$ 16,043,100</u> | <u>\$ 18,773,017</u> | <u>\$ 588,321</u> |

Account Descriptions



OPERATING REVENUE

WATER SALES

- 01-50-510-410100 — Sales** — Commodity charges for commercial, residential and landscape irrigation water usage.
- 01-50-510-410151 — Agricultural Irrigation Sales** — Commodity charges for irrigation water usage.
- 01-50-510-410171 — Construction Sales** — Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.
- 01-50-510-413011 — Fixed Meter Charges** — Fixed service charges for installed meters based on meter size.

DEVELOPMENT AND INSTALLATION CHARGES

- 01-50-510-413021 — Meter Fees** — Charges for new service installations.
- 01-50-510-419011 — Development Income** — Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.

WATER IMPORTATION SURCHARGE

- 01-50-510-415001 — SGPWA Importation Charges** — Pass-through charge to cover the cost of purchasing imported water from various sources including the San Geronio Pass Water Agency.

WATER PUMPING ENERGY SURCHARGE

- 01-50-510-415011 — SCE Power Charges** — Pass-through charge to cover the cost of electricity used for pumping water from wells and through the system.

OTHER CHARGES FOR SERVICE

- 01-50-510-413001 — Backflow Administration Charges** — Administrative charge for required annual backflow program administration.
- 01-50-510-417001 — Second Notice Penalties** — Late fee assessed on delinquent accounts.
- 01-50-510-417011 — Third Notice Charges** — Late fee assessed on delinquent accounts for mailed disconnection notices.
- 01-50-510-417021 — Account Reinstatement Fees** — Fee associated with the reinstatement of service when an account is inactivated due to non-payment including, but not limited to, the disconnection of service for non-payment.
- 01-50-510-417031 — Lien Processing Fees** — Fees associated with both filing and releasing liens on delinquent accounts.
- 01-50-510-417041 — Credit Check Processing Fees** — Pass-through charge to cover the cost of performing a credit check.
- 01-50-510-417051 — Returned Check Fees** — Pass-through charges for payments returned by the bank to the District as unpaid.
- 01-50-510-417061 — Customer Damages/Upgrade Charges** — Reimbursements for work performed when customers/developers cause damage to District property or customer requested changes such as meter relocation charges.
- 01-50-510-417071 — After-Hours Call Out Charges** — Reimbursement charge for after-hours services provided.
- 01-50-510-417081 — Bench Test Fees** — Fees for pulling a meter and bench testing it.
- 01-50-510-417091 — Credit Card Processing Fees** — Pass-through charge to cover the bank fees charged to the District for credit card processing.
- 01-50-510-419001 — Rebates/Reimbursements** — Rebates and reimbursements issued to the District from various sources, including from credit card usage, insurance carrier for safety improvements, etc.
- 01-50-510-419021 — Recharge Income** — Income received for the recharge of imported water from San Geronio Pass Water Agency (SGPWA) for the City of Banning.
- 01-50-510-419031 — Well Maintenance Reimbursement** — Reimbursements issued to the District for well maintenance from various sources, including the City of Banning.
- 01-50-510-419041 — Gain (Loss) – Asset Disposal** — Account used to record an accounting gain or loss associated capital assets disposed of.
- 01-50-510-419061 — Miscellaneous Income** — Receipts for miscellaneous, non-recurring revenues.

NON-OPERATING REVENUE

RENTAL INCOME

- 01-50-510-471001 — Rent — 12303 Oak Glen Road** — Rental of District residential property.
- 01-50-510-471011 — Rent — 13695 Oak Glen Road** — Rental of District residential property.

- 01-50-510-471021 — Rent — 13697 Oak Glen Road** — Rental of District residential property.
- 01-50-510-471031 — Rent — 9781 Avenida Miravilla** — Rental of District residential property.
- 01-50-510-471101 — Utilities — 12303 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471111 — Utilities — 13695 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471121 — Utilities — 13697 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471131 — Utilities — 9781 Avenida Miravilla** — Utility payments for District residential property.

FACILITIES CHARGES

- 01-50-510-481001 — Facility Fees – Wells** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new wells.
- 01-50-510-481006 — Facility Fees – Water Rights (SWP)** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for State Water Project water rights.
- 01-50-510-481012 — Facility Fees – Water Treatment Plant** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new water treatment plants.
- 01-50-510-481018 — Facility Fees – Local Water Resources** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for local water resources.
- 01-50-510-481024 — Facility Fees – Recycled Water Facilities** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new recycled water facilities.
- 01-50-510-481030 — Facility Fees – Transmission (16")** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new 16" transmission lines.
- 01-50-510-481036 — Facility Fees – Storage** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new storage facilities.
- 01-50-510-481042 — Facility Fees – Booster** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new booster stations.
- 01-50-510-481048 — Facility Fees – Pressure Reducing Stations** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new pressure reducing stations.
- 01-50-510-481054 — Facility Fees – Miscellaneous Projects** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, for miscellaneous projects not covered by other types of facilities fees.
- 01-50-510-481060 — Facility Fees – Financing Costs** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for costs of financing new facilities.
- 01-50-510-485001 — Front Footage Fees** — Charged to cover the cost of pipelines traveling along the frontage of properties requesting service.

INTEREST EARNED

- 01-50-510-490001 — Interest Income - Bonita Vista** — Interest income earned on Bonita Vista note receivable.
- 01-50-510-490011 — Interest Income - Fairway Canyon** — Interest income earned on the Fairway Canyon note receivable.
- 01-50-510-490021 — Interest Income - General** — Interest income earned on general District investments.
- 01-50-510-419012 — Development Income - GIS** — Deposits paid by developers for expenses related to GIS activities relating to developer projects.

GRANT REVENUE

01-50-510-419051 — Grant Revenue — Grant funding received.

OPERATING EXPENSES

BOARD OF DIRECTORS EXPENSES

The three digit departmental number 110 seen in this section of the General Ledger refers to the expenses incurred in relation to Board activities.

- 01-10-110-500101 — Board of Directors Fees** — Per diem for each Director for attendance at meetings and Board approved training, seminars, and conferences with per diem payment based on days of service.
- 01-10-110-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-10-110-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-10-110-500125 — Health Insurance** — Cost of contribution to Health Premiums for Directors.
- 01-10-110-500140 — Life Insurance** — Life and AD & D insurance premiums equivalent to one year salary per employee.
- 01-10-110-500143 — EAP Program** — Cost of providing Employee Assistance Program, a confidential counselling service offered by employers to their employees and family to support their well-being in the workplace and in their personal lives.
- 01-10-110-500145 — Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-10-110-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with attendance to District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for board members, etc.
- 01-10-110-550012 — Election Expenses** — Costs associated with directorial elections.
- 01-10-110-550042 — Supplies - Other** — Cost of supplies used by Directors such as name placards, professional photos, and business cards.
- 01-10-110-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, etc.

ENGINEERING EXPENSES

The three digit departmental number 210 seen in this section of the General Ledger refers to the expenses incurred for the labor of the Engineering staff.

- 01-20-210-500105 — Labor** — Wage expenses for this department. For permanent full time employees this includes holidays, bereavement, and jury duty.
- 01-20-210-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-20-210-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-20-210-500125 — Health Insurance** — Cost of providing 100% health benefits to employees in this department.
- 01-20-210-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-20-210-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-20-210-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-20-210-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-20-210-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-20-210-500165 — Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-20-210-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and/or participation of District approved training, educational forums (i.e. Continuing Education), webinars, meetings, seminars and conferences, and mileage reimbursement for employees in this department.

- 01-20-210-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-20-210-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-20-210-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy including Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
- 01-20-210-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-20-210-550030 — Membership Dues** — Membership dues and certifications for CPESC, QSP/D, ASCE, etc.
- 01-20-210-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, etc.

PROFESSIONAL SERVICES EXPENSES

The section of the General Ledger refers to the expenses incurred for Professional Expenses. The three digit department number 210 seen in this section of the General Ledger refers to the expenses incurred related to Engineering. The three digit department number 310 seen in this section refers to the expenses related to Finance and Administrative Services. The three digit department number 510 seen in this section refers to general District related professional services not associated with a specific department.

- 01-20-210-540012 — Development Reimbursable Engineering** — This section includes all engineering required to be reimbursed by development for plan checks and plan processing.
- 01-20-210-540014 — Development Reimbursable GIS** — Reimbursement of developer-collected deposits associated with GIS activities relating to developer projects.
- 01-20-210-540018 — Grant and Loan Procurement** — This section includes all procurement costs for grants and loans.
- 01-20-210-540048 — Permits, Fees and Licensing** — This includes all engineering costs associated with miscellaneous District projects.
- 01-20-210-580031 — Outside Engineering** — This section includes any contract engineering work performed by outside vendors.
- 01-20-210-580032 — CIP Related Outside Engineering** — This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.
- 01-30-310-580001 — Accounting and Audit** — Includes costs associated with accounting services performed by consultants, such as audits of District financials and actuarial services required for financial reporting.
- 01-30-310-580011 — General Legal** — Costs associated with both day to day and unforeseen legal matters. This section includes costs for general legal counselling as well as all fees associated with legal matters including legal fees, court fees, and other expenses of a lawyer. This may include litigation expenses not associated with Capital Improvements (property acquisitions etc.).
- 01-30-310-580036 — Other Professional Services** — Costs associated with outside legal, engineering, accounting, financial, auditing, and other consulting services.
- 01-50-510-550096 — Beaumont Basin Watermaster** — This section accounts for the District's prorated cost of participation in the Beaumont Basin Watermaster Committee.
- 01-50-510-550097 — SAWPA Basin Monitoring Program** — This section accounts for the District's cost of participation in the Santa Ana Watershed Project Authority Basin Monitoring Program.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

The three digit departmental number 310 seen in this section of the General Ledger refers to the expenses incurred for Finance and Administrative Services as well as General District expenses. This section of the General Ledger includes expenses incurred for Professional Expenses related to Finance and Administrative Services that are not included in the Professional Services Expenses above.

- 01-30-310-500105 — Labor** — Wage expenses for this department.
- 01-30-310-500110 — Overtime** — Overtime expenses for this department.
- 01-30-310-500111 — Double Time** — Double-time expenses for this department.
- 01-30-310-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-30-310-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-30-310-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.

- 01-30-310-500130 — CalPERS Health Administration Costs** — Administrative fees charged for CalPERS health insurance.
- 01-30-310-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-310-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-30-310-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-30-310-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-30-310-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-310-500161 — Estimated Current Year OPEB Expense** — Actuarially-determined annual expense associated with the measurement of the District's net Other Postemployment Benefits (OPEB).
- 01-30-310-500165 — Uniforms and Employee Benefits** — Annual cost of uniforms and boot allowance.
- 01-30-310-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department, etc.
- 01-30-310-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-30-310-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-30-310-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-30-310-500190 — Temporary Labor** — Wage expenses for the use of temporary employees employed by a third party agency.
- 01-30-310-500195 — CIP Related Labor** — Wage and benefit expenses for a Capital Improvement Project in this department.
- 01-30-310-550001 — Bank/Financial Service Fees** — Service fees associated with District bank deposit accounts.
- 01-30-310-550006 — Cashiering Shortages/Overages** — Accounts for cash shortages and overages at the cashiering windows.
- 01-30-310-550008 — Transaction/Return Fees** — Fees bank charged to the District for payments returned by the bank as unpaid.
- 01-30-310-550010 — Transaction/Credit Card Fees** — Fees bank charged to the District for credit card processing.
- 01-30-310-550014 — Credit Check Fees** — Costs of performing credit checks for water service applicants.
- 01-30-310-550018 — Employee Medical/First Aid** — Cost of supplies for First Aid kits located in District Offices.
- 01-30-310-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-30-310-550026 — Recruitment Expense** — Cost associated with recruitment of new employees.
- 01-30-310-550030 — Membership Dues** — Membership dues for associations including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce and the California Special District Association, ACWA, AWWA, etc.
- 01-30-310-550036 — Notary and Lien Fees** — Fees associated with filing and releasing liens on delinquent accounts.
- 01-30-310-550042 — Office Supplies** — Cost of miscellaneous refillable office supplies such as paper, pens, etc..
- 01-30-310-550046 — Office Equipment** — Costs for office equipment that individually do not meet the criteria for capitalization as a fixed asset, including costs that are part of service and/or lease agreements for the office equipment.
- 01-30-310-550048 — Postage** — Costs such as postage for regular and delinquent utility bills as well as daily correspondence.
- 01-30-310-550050 — Utility Billing Service** — Cost associated with the production, mailing, etc. of Utility Bills.
- 01-30-310-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, unclaimed funds, etc.
- 01-30-310-550054 — Property, Auto and General Liability Insurance** — Annual insurance premiums covering District properties and facilities.
- 01-30-310-550066 — Subscriptions** — Costs associated with subscriptions to regulatory and technical materials. Also includes cost for accessing credit verification information.

- 01-30-310-550072 — Miscellaneous Operating Expenses** — Expenses which do not fall directly under another general ledger account under financial and administrative services.
- 01-30-310-550078 — Bad Debt Expense** — Cost of providing water service to accounts which are deemed to be uncollectible.
- 01-30-310-560000 — GASB 68 Pension Expense** — Actuarially-determined annual expense associated with the measurement of the District's net Pension Liability (NPL).

DEPRECIATION

- 01-30-310-550084 — Depreciation** — Annual depreciation expenses on capital assets.

HUMAN RESOURCES AND RISK MANAGEMENT

The three digit departmental number 320 seen in this section of the General Ledger includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the human resource related functions of the District.

- 01-30-320-500105 — Labor** — Wage expenses for this department.
- 01-30-320-500110 — Overtime** — Overtime expenses for this department.
- 01-30-320-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-30-320-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-30-320-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-30-320-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-320-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-30-320-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-30-320-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-30-320-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-320-500165 — Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-30-320-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department, etc.
- 01-30-320-500176 — District Professional Development** — Provides for costs associated with advance and/or District-wide personnel development, which includes attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for authorized employees.
- 01-30-320-500177 — General Safety Training and Supplies** — Provides for general safety-related training and supply costs such as OSHA-required training, quarterly facilities inspections for safety compliance, disaster preparedness equipment and training, employee CPR/First Aid, and general safety materials or equipment.
- 01-30-320-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-30-320-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-30-320-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-30-320-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-30-320-550025 — Employee Retention** — Cost associated with acknowledgments, certificates, and employee retention activities.
- 01-30-320-550026 — Recruitment Expense** — Costs associated with the recruitment of new staff.
- 01-30-320-550028 — District Certification** — Costs associated with application fees, survey fees, and other fees in order to submit for awards which illustrate District excellence in transparency, workplace culture, ethics, etc.

- 01-30-310-550030 — Membership Dues** — Membership dues for associations including CalChamber, CALPERLA, SHRM, etc.
- 01-30-320-550042 — Office Supplies** — Cost of miscellaneous office supplies.
- 01-30-320-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, job posts, inviting bids, etc.
- 01-30-320-580036 — Other Professional Services** — Costs associated with outside training, auditing services, District events such as wellness fairs, and consulting services.

INFORMATION TECHNOLOGY EXPENSES

The three digit departmental number 315 seen in this section of the General Ledger includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the information technology function of the District.

- 01-35-315-500105 — Labor** — Wage expenses for this department.
- 01-35-315-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-35-315-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-35-315-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-35-315-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-35-315-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-35-315-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-35-315-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-35-315-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-35-315-500165 — Uniforms & Employee Benefits** — Costs for Uniforms and personal protective equipment.
- 01-35-315-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department.
- 01-35-315-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-35-315-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-35-315-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-35-315-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-35-315-501511 — Phones – 560 Magnolia Ave** — Phone and communication services for office and field operation including internet and fax services.
- 01-35-315-550030 — Membership Dues** — Membership dues for information technology related associations such as Multi-State Information Sharing & Analysis Center (MS-ISAC) and Municipal Information Systems Association of California (MISAC).
- 01-35-315-550044 — Printing/Toner and Maintenance** — Costs associated with toner supplies, imaging, or enterprise printers.
- 01-35-315-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, etc.
- 01-35-315-580016 — Computer Hardware** — Costs for general information technology hardware related items such as cables, wire management, keyboards, mouse, computer repair components.
- 01-35-315-580021 — IT/Software Support** — Costs for general information technology software related items.
- 01-35-315-580026 — License/Maintenance/Support** — Costs for information technology related license renewals, maintenance agreements and renewals and Annual Support Agreements.

SOURCE OF SUPPLY

The three digit department number 410 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of wells, tanks, purchase and extraction of water.

- 01-40-410-500105 — Labor** — Wage expenses for this department.
- 01-40-410-500110 — Overtime** — Overtime expenses for this department.
- 01-40-410-500111 — Double Time** — Double-time expenses for this department.
- 01-40-410-500113 — Standby/On-Call** — Expenses for off-duty work for this department as defined by the employees Memorandum of Understanding (MOU).
- 01-40-410-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-410-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-410-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-410-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-410-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-410-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-410-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-40-410-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-410-500165 — Uniforms and Employee Benefits** — Annual cost of uniforms and boot allowance in accordance with the employees Memorandum of Understanding (MOU).
- 01-40-410-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department.
- 01-40-410-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-40-410-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-40-410-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-410-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-410-500501 — State Project Water Purchases** — Costs associated with the purchase of imported water from the San Geronio Pass Water Agency (SGPWA).
- 01-40-410-500511 — Ground Water Purchases** — Costs associated with the purchase of groundwater rights from South Mesa Mutual.
- 01-40-410-501101 — Electricity - Wells** — Charges for power purchased from Southern California Edison to operate District pumping facilities.
- 01-40-410-501201 — Gas - Wells** — Natural gas purchased for the operation of an emergency booster pump.
- 01-40-410-510011 — Treatment and Chemicals** — Costs associated with the purchase of water treatment chemicals such as chlorine.
- 01-40-410-510021 — Lab Testing** — Costs associated with water sample analysis conducted by outside laboratories.
- 01-40-410-510031 — Small Tools, Parts and Maintenance** — Costs for minor repairs and small parts purchases.
- 01-40-410-520021 — Maintenance and Repairs – Telemetry Equipment** — Costs associated with the maintenance and repair of the District's telemetry system.
- 01-40-410-520031 — Maintenance and Repair – General Equipment** — Costs associated with the equipment, maintenance and repair incurred for the operation and maintenance of wells, tanks, purchase and extraction of water.
- 01-40-410-520061 — Maintenance and Repair – Pumping Equipment** — Costs associated with the maintenance and repair of pumping equipment, wells, booster and chlorination equipment.
- 01-40-410-540048 — Permits, Fees and Licensing** — Costs of permits, fees and licensing for District facilities and operations.
- 01-40-410-540084 — State Mandates and Tariffs** — Expenses include National Pollutant Discharge Elimination System (NPDES) permit fees and water system fees to the California Department of Public Health as well as all permits and annual reports mandated by other Regulatory Agencies.
- 01-40-410-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-40-410-550066 — Subscriptions** — Costs of subscriptions for regulatory and technical updates.

TRANSMISSION AND DISTRIBUTION

The three digit departmental number 440 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of the infrastructure used to bring water from wells to storage tanks and from storage tanks to the consumers.

- 01-40-440-500105 — Labor** — Wage expenses for this department.
- 01-40-440-500110 — Overtime** — Overtime expenses for this department.
- 01-40-440-500111 — Double Time** — Double-time expenses for this department.
- 01-40-440-500113 — Standby/On-Call** — Expenses for off-duty work for this department as defined by the employees Memorandum of Understanding (MOU).
- 01-40-440-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-440-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-440-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-440-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-440-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-440-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-440-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-440-500165 — Uniforms and Employee Benefits** — Annual cost of uniforms and boot allowance in accordance with the employee Memorandum of Understanding (MOU).
- 01-40-440-500175 — Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department.
- 01-40-440-500177 — General Safety Supplies** — Costs associated with general safety materials or equipment not otherwise specified.
- 01-40-440-500180 — Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-40-440-500185 — Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-40-440-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-440-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-440-510031 — Small Tools, Parts and Maintenance** — Costs for minor repairs and small parts purchases.
- 01-40-440-520071 — Maintenance and Repair – Pipeline and Hydrants** — Costs associated with the maintenance and repair of pipelines and fire hydrants.
- 01-40-440-520081 — Maintenance and Repair – Hydraulically Controlled Valves** — Costs associated with the maintenance and repair of Cla-Valves, including control valves, bypass valves, pressure regulating valves (PRV), pressure sustaining valves, and any other hydraulically controlled system valves.
- 01-40-440-540001 — Backflow Program** — Costs associated with maintenance and repair of District owned backflow devices and test equipment. Costs associated with backflow testing.
- 01-40-440-540024 — Inventory Adjustments** — Costs associated with change in market value on inventory using an average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.
- 01-40-440-540036 — Line Locates** — Cost associated with the locating and marking of underground facilities.
- 01-40-440-540042 — Meters Maintenance and Services** — Costs associated with repair and maintenance of existing meters and services, service lines, in accordance with the District's meter change out program.
- 01-40-440-540078 — Reservoirs Maintenance** — Costs associated with the repair and maintenance of District water storage facilities.
- 01-40-440-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-40-440-550051 — Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, etc.

INSPECTIONS

The three digit departmental number 450 seen in this section of the General Ledger refers to the expenses incurred for the labor of the inspectors. These costs are typically recovered through inspection fees and development charges.

- 01-40-450-500105 — **Labor** — Wage expenses for this department.
- 01-40-450-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-450-500111 — **Double Time** — Double-time expenses for this department.
- 01-40-450-500113 — **Standby/On-Call** — Expenses for off-duty work for this department as defined by the employees Memorandum of Understanding (MOU).
- 01-40-450-500115 — **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-450-500120 — **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-450-500125 — **Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-450-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-450-500143 — **EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-450-500145 — **Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-450-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.

CUSTOMER SERVICE AND METER READING

The three digit departmental number 460 seen in this section of the General Ledger refers to the expenses incurred for the labor of the meter readers and the field customer service representative.

- 01-40-460-500105 — **Labor** — Wage expenses for this department.
- 01-40-460-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-460-500111 — **Double Time** — Double-time expenses for this department.
- 01-40-460-500113 — **Standby/On-Call** — Expenses for off-duty work for this department as defined by the employees Memorandum of Understanding (MOU).
- 01-40-460-500115 — **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-460-500120 — **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-460-500125 — **Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-460-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-460-500143 — **EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-460-500145 — **Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-460-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-460-500165 — **Uniforms and Employee Benefits** — Annual cost of uniforms and boot allowance in accordance with the employee Memorandum of Understanding (MOU).
- 01-40-460-500175 — **Training/Educational/Mtgs./Travel Expense** — Provides for costs associated with personnel development, which include attendance and or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, mileage reimbursement for employees in this department.
- 01-40-460-500180 — **Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-40-460-500185 — **Accrual Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-40-460-500187 — **Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-460-500195 — **CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-460-500024 — **Employment Testing** — Costs associated with pre-employment and random drug testing.

MAINTENANCE and GENERAL PLANT EXPENSES

The three digit departmental number 470 seen in this section of the General Ledger refers to the expenses incurred for the labor of employees performing landscape and general plant maintenance. This department includes expenses related to District owned properties. The three digit department number 510 seen in this section of the General Ledger refers to the general expenses incurred by the District that are not associated with a specific department.

- 01-40-470-500105 — Labor** — Wage expenses for this department.
- 01-40-470-500110 — Overtime** — Overtime expenses for this department.
- 01-40-470-500111 — Double Time** — Double-time expenses for this department.
- 01-40-470-500113 — Standby/On-Call** — Expenses for off-duty work for this department as defined by the employees Memorandum of Understanding (MOU).
- 01-40-470-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-470-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-470-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-470-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-470-500143 — EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-470-500145 — Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-470-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-470-501111 — Electricity – 560 Magnolia Avenue** — Electricity for the main District Office.
- 01-40-470-501121 — Electricity – 12303 Oak Glen Rd** — Electricity for District residence, billed to the occupant.
- 01-40-470-501131 — Electricity – 13695 Oak Glen Rd** — Electricity for District residence, billed to the occupant.
- 01-40-470-501141 — Electricity – 13697 Oak Glen Rd** — Electricity for District residence, billed to the occupant.
- 01-40-470-501151 — Electricity – 9781 Avenida Miravilla** — Electricity for District residence, billed to the occupant.
- 01-40-470-501161 — Electricity – 815 E. 12th Street** — Electricity for the field office.
- 01-40-470-501171 — Electricity – 851 E. 6th Street** — Electricity for the engineering annex.
- 01-40-470-501321 — Propane – 12303 Oak Glen Rd** — Propane purchased for District residence, billed to the occupant.
- 01-40-470-501331 — Propane – 13695 Oak Glen Rd** — Propane purchased for District residence, billed to the occupant.
- 01-40-470-501341 — Propane – 13697 Oak Glen Rd** — Propane purchased for District residence, billed to the occupant.
- 01-40-470-501351 — Propane – 9781 Avenida Miravilla** — Propane purchased for District residence, billed to the occupant.
- 01-40-470-501411 — Sanitation – 560 Magnolia Ave** — Sewer and Refuse for the main District Office.
- 01-40-470-501461 — Sanitation – 815 E. 12th Street** — Sewer/Refuse and trash bin for field office.
- 01-40-470-501471 — Sanitation – 11083 Cherry Ave** — Trash bin located at Cherry Yard.
- 01-40-470-501600 — Property Maintenance and Repairs** — Maintenance work performed on the various District owned buildings (wells, pressure regulation stations, booster pumps, etc.).
- 01-40-470-501611 — Maintenance and Repair – 560 Magnolia Ave** — Costs associated with the maintenance and repairs performed at the District Administration Office, including routine maintenance to A/C unit, cleaning services, and any other professional services associated with the maintenance or repair of this facility.
- 01-40-470-501621 — Maintenance and Repair – 12303 Oak Glen Rd** — Maintenance and repairs performed at District residence.
- 01-40-470-501631 — Maintenance and Repair – 13695 Oak Glen Rd** — Maintenance and repairs performed at the District residence.
- 01-40-470-501641 — Maintenance and Repair – 13697 Oak Glen Rd** — Maintenance and repairs performed at the District residence.
- 01-40-470-501651 — Maintenance and Repair – 9781 Avenida Miravilla** — Maintenance and repairs performed at the District residence.
- 01-40-470-501661 — Maintenance and Repair – 815 E. 12th Street** — Costs associated with the maintenance and repair performed at the District Field Office, including routine maintenance to A/C unit, ice machine, cleaning services, and any other professional services associated with the maintenance or repair of this facility.

- 01-40-470-501671 — Maintenance and Repair – 851 E. 6th Street** — Costs associated with the maintenance and repair performed at the District Engineering Annex, including routine cleaning services, water service, and any other professional services associated with the maintenance or repair of this facility.
- 01-40-470-501691 — Maintenance and Repair – Buildings (General)** — Costs associated with maintenance and repair of general District facilities not otherwise specified.
- 01-40-470-510001 — Auto/Fuel** — Fuel purchased for District fleet vehicles.
- 01-40-470-510002 — CIP Related Fuel** — Fuel purchased for Capital Improvement Projects.
- 01-40-470-520011 — Maintenance and Repair – Safety Equipment** — Costs for safety items such as cones, barricades, signs, etc. District keeps on-hand inventory; purchases would be only to replenish worn out items.
- 01-40-470-520031 — Maintenance and Repair – General Equipment** — Costs associated with general maintenance performed on District equipment.
- 01-40-470-520041 — Maintenance and Repair – Fleet** — Costs associated with routine maintenance, parts, oil changes, repairs, vehicle cleaning service etc., for all fleet vehicles.
- 01-40-470-5 — Maintenance and Repair – Paving** — Costs associated with road repairs and paving conducted by outside contractors.
- 01-40-470-520091 — Maintenance and Repair – Communication Equipment** — Cost associated with the maintenance and repair of District radio equipment.
- 01-40-470-540030 — Landscape Maintenance** — Landscape maintenance performed at the various District facilities.
- 01-40-470-540072 — Recharge Facility, Canyon and Pond Maintenance** — Costs associated with the maintenance and weed abatement necessary for the basins at the recharge project and basins located in Edgar Canyon.
- 01-50-510-502001 — Rents/Leases** — Cost associated with third party rental agreements with the District including the Engineering Annex.
- 01-50-510-510031 — Small Tools, Parts and Maintenance** — Cost of general tools used for District operations not specifically associated with any one project or division.
- 01-50-510-540066 — Property Damage and Theft** — Costs associated with small claims on the District for property damage.
- 01-50-510-550040 — General Supplies** — Cost of general supplies used for District operations not specifically associated with any one project.
- 01-50-510-550060 — Public Education/Community Outreach** — Costs associated with public education and community outreach, such as the mandated Annual Consumer Confidence Report (Water Quality Report), public relations, etc.
- 01-50-510-550072 — Miscellaneous Operating Expenses** — Expenses which do not fall directly under another general ledger account for the District.
- 01-50-510-550072 — Disaster Preparedness Ongoing Expenses** — Expenses specifically incurred during an ongoing disaster as well as costs associated with the District's disaster preparedness program that are not included in any other GL account.

2021 Salary Schedule

| Beaumont-Cherry Valley Water District Salary Schedule | | | | | | | |
|--|--|-------|-------|-------|--------|--------------|------------|
| Effective: January 1, 2021 | Hourly Rates | | | | | Annual Range | |
| Classification | 1 | 2 | 3 | 4 | 5 | | |
| Account Clerk (<i>Part Time</i>) | 23.88 | 25.07 | 26.32 | 27.64 | 29.02 | 34,769.28 | 42,253.12 |
| Accountant III | 35.30 | 37.06 | 38.91 | 40.86 | 42.90 | 73,424.00 | 89,232.00 |
| Administrative Assistant | 22.23 | 23.34 | 24.51 | 25.74 | 27.03 | 46,238.40 | 56,222.40 |
| Assistant Director of Operations | 42.18 | 44.29 | 46.50 | 48.82 | 51.26 | 87,734.40 | 106,620.80 |
| Civil Engineering Assistant | 34.10 | 35.80 | 37.59 | 39.47 | 41.44 | 70,928.00 | 86,195.20 |
| Customer Service Representative I (<i>Part Time</i>) | 17.65 | 18.53 | 19.46 | 20.43 | 21.45 | 25,698.40 | 31,231.20 |
| Customer Service Representative I | 17.65 | 18.53 | 19.46 | 20.43 | 21.45 | 36,712.00 | 44,616.00 |
| Customer Service Representative II | 20.76 | 21.80 | 22.89 | 24.03 | 25.23 | 43,180.80 | 52,478.40 |
| Customer Service Representative III | 26.35 | 27.67 | 29.05 | 30.50 | 32.02 | 54,808.00 | 66,601.60 |
| Development Services Representative | 25.20 | 26.46 | 27.78 | 29.17 | 30.63 | 52,416.00 | 63,710.40 |
| Director of Engineering | 70.22 | 73.73 | 77.42 | 81.29 | 85.35 | 146,057.60 | 177,528.00 |
| Director of Finance and Administrative Services | 62.80 | 65.94 | 69.24 | 72.70 | 76.34 | 130,624.00 | 158,787.20 |
| Director of Information Technology | 56.23 | 59.04 | 61.99 | 65.09 | 68.34 | 116,958.40 | 142,147.20 |
| Director of Operations | 61.35 | 64.42 | 67.64 | 71.02 | 74.57 | 127,608.00 | 155,105.60 |
| Engineering Intern | 15.00 | 15.75 | 16.54 | 17.37 | 18.24 | 31,200.00 | 37,939.20 |
| Field Superintendent | 42.18 | 44.29 | 46.50 | 48.82 | 51.26 | 87,734.40 | 106,620.80 |
| General Manager | contract rate increased by COLA | | | | 112.75 | | 234,520.00 |
| Heavy Equipment Operator (1000 HR) | 31.27 | 32.83 | 34.47 | 36.19 | 38.00 | 65,041.60 | 79,040.00 |
| Human Resource Coordinator | 26.35 | 27.67 | 29.05 | 30.50 | 32.02 | 54,808.00 | 66,601.60 |
| Maintenance Utility Worker | 21.50 | 22.58 | 23.71 | 24.90 | 26.15 | 44,720.00 | 54,392.00 |
| Production Maintenance I | 21.17 | 22.23 | 23.34 | 24.51 | 25.74 | 44,033.60 | 53,539.20 |
| Production Maintenance II | 25.95 | 27.25 | 28.61 | 30.04 | 31.54 | 53,976.00 | 65,603.20 |
| Production Supervisor | 34.27 | 35.98 | 37.78 | 39.67 | 41.65 | 71,281.60 | 86,632.00 |
| Recycled Water Supervisor | 33.93 | 35.63 | 37.41 | 39.28 | 41.24 | 70,574.40 | 85,779.20 |
| Senior Accountant | 37.06 | 38.91 | 40.86 | 42.90 | 45.04 | 77,084.80 | 93,683.20 |
| Senior Engineer | 58.51 | 61.44 | 64.51 | 67.74 | 71.13 | 121,700.80 | 147,950.40 |
| Sr. Finance and Administrative Analyst | 41.29 | 43.35 | 45.52 | 47.80 | 50.19 | 85,883.20 | 104,395.20 |
| Transmission & Distribution Supervisor | 33.93 | 35.63 | 37.41 | 39.28 | 41.24 | 70,574.40 | 85,779.20 |
| Water Utility Person I | 18.56 | 19.49 | 20.46 | 21.48 | 22.55 | 38,604.80 | 46,904.00 |
| Water Utility Person II | 21.83 | 22.92 | 24.07 | 25.27 | 26.53 | 45,406.40 | 55,182.40 |
| Water Utility Person III | 24.52 | 25.75 | 27.04 | 28.39 | 29.81 | 51,001.60 | 62,004.80 |
| Board of Directors | \$200 per day for meeting attendance in accordance with District rules | | | | | | |

Capital Improvement Budget

What are Capital Improvements?

Capital improvements include the purchase, construction, replacement, addition, or major repair of public facilities, infrastructure, and equipment. The selection and evaluation of capital projects involves analysis of District requirements, speculation on growth, the ability to make estimates, and the consideration of historical perspectives. A “capital project” has a monetary value of at least \$5,000, has a useful life of more than a year, and results in the creation or revitalization of a fixed asset. A capital project is usually relatively large compared to other “capital outlay” items that may be included in the annual operating budget. Vehicles and heavy equipment are considered capital projects by the District for the purpose of financial planning.

Ten Year Capital Improvement Plan

In March 2017, the Board of Directors adopted the 2017-2026 Ten Year Capital Improvement Plan (CIP) which was subsequently updated in March 2018. The CIP is a ten-year fiscal planning tool used to identify the future capital needs of the Beaumont-Cherry Valley Water District (BCVWD/District), as well as identify the timing and method of financing those capital needs. The District, like other water agencies across California, must deal with population growth, aging infrastructure, climate change and environmental mandates, and an influx of new technologies. The reality is that infrastructure cannot simply be replaced. Upgrades are essential and necessary in order to meet customer needs at affordable rates. Water meters, for example, must become intuitive, two-way communication devices and wells need to be built with next-generation computers in order to maximize pumping efficiencies and provide for added security.

Many of these enhancements and upgrades are costly, but necessary. The CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon, while providing the flexibility to adapt to changing infrastructure needs and opportunities as they arise.

Generally, projects included in the CIP are non-recurring projects that exceed \$5,000 in cost and have a useful life of a minimum of two years which qualifies them as capital assets per the District’s capitalization policy. In fact, the larger capital projects in the CIP have costs exceeding \$1,000,000 and useful lives of ten to fifty years. The District’s CIP includes projects in five distinct improvement groups: Potable Water Infrastructure projects (Appendix B), Non-Potable Water Infrastructure projects (Appendix C), Pipeline Replacement projects (Appendices D and E), and Capital Acquisitions such as IT replacements and upgrades and vehicle replacements (Appendix F). Projects in the CIP that have significant cost may require the use of reserves, low-interest loans or bond debt to finance their costs.

The schedules presented as Appendices B through E in this Capital Improvement Budget (CIB) include the next five years of the CIP as adopted by the Board in March 2018, with revisions made periodically due to the dynamic nature of the CIP. Additionally, because of inflationary adjustments to these projects, a project that is initially budgeted for in one year but is not completed in that year may have a higher total cost than in the previous CIB. Similarly, as the CIP is reviewed and certain projects are moved back or forward in time, the total project costs may change due to inflationary adjustments. These Appendices show the Unspent Project Balance forward amount, with the years 2021 through 2025. The emphasis is on the 2021 budget year as this is the spending plan for the upcoming year. Of the ten year period covered in the CIP, the upcoming fiscal year is the most detailed and accurate since it is based on the most current plans and ongoing projects.

Significant projects with total costs in 2016 dollars greater than \$1 million and scheduled to commence or continue in 2021 are described in detail below.

Appendix B

EOC-001 BCVWD EOC Staffing and Space Requirements (\$18,793,200)

Short term cost of \$1,760,000 is for the purchase of land in the next 3 - 5 years and completion of facilities planning (soft costs) for a future District office facility based on preliminary projections of staffing needs over time, as determined by the Engineering Department. The short term cost proposed is half of the combination of preliminary estimates of purchase cost for land and associated soft costs.

DPX-001 Disaster Preparedness Equipment (\$932,265)

District staff, in coordination with the ongoing improvements to the District's safety plan, has identified areas of vulnerability in assessing responses to emergency situations and has identified as necessary the purchase of certain equipment such as backup generators and an emergency communications system.

WR-SITES-Reser Investment in Sites Reservoir Project (\$28,373,643)

The revised project is estimated to cost approximately \$3 billion, (2019 \$), down from an initial project estimate of over \$5 billion. Although it is too early in the planning process to determine the final cost to participating members, the District's Board has authorized a participation level of 4,000 AFY of supply in conjunction with the SGPWA's 10,000 AFY of supply participation during the planning phase of this project.

BP-2750-0001 2750 Zone to 2850 Zone Booster Pump Station (\$3,201,686)

Remove existing 2750 to 3040 Zone "can" booster pumps 21A, 21B and engine driven pump 21C. Retain existing "cans." Install 3 new pumps: 1 @ 750 gpm, 130 ft TDH, 40 HP and 2 @ 2250 gpm, 130 ft TDH, 100 HP. The existing booster pump station will be converted to new 2750 to 2850 Zone PS. Do in conjunction with construction of new 2850 to 3040 Zone PS on Pardee Sundance.

W-2750-0001 Replacement for Well 2 (\$5,257,697)

Drill and outfit new Beaumont Basin deep well to replace Well 2 on Well 2 site at corner of 12th and Michigan St., 2000 gpm, 700 ft TDH, 500 HP.

W-2750-0002 2750 Zone Well in Noble Creek Regional Park (\$6,152,420)

Drill and outfit new Beaumont Basin deep well in southwest corner of Noble Creek Regional Park., 2000 gpm, 700 ft TDH, 500 HP.

W-2750-0005 Replace 2750 Zone Well 1 (\$3,677,088)

Drill and outfit new Beaumont Basin deep well to replace Well 1 on Well 1 site, 2000 gpm, 700 ft TDH, 500 HP.

BP-2850-0001 2850 Zone to 3040 Zone Booster Pump Station (\$3,474,409)

Construct new 2850 to 3040 Booster Pumping Station at Pardee Sundance. Design for 4 pumps ultimate, install 3 initially @ 2100 gpm, 220 ft TDH, 200 HP each.

W-2850-0001 New Beaumont Basin Well on Pardee Sundance Site (\$6,152,420)

Drill and outfit new Beaumont Basin deep well on Pardee Sundance Site, 2000 gpm, 700 ft TDH, 500 HP, Note that this well could pump to 3040 Zone also.

BP-3040-0001 3040 to 3330 Booster Pump Station at Noble Tank (\$1,960,515)
Install 2 pumps , 500 gpm @ 320 ft TDH, 60HP, construct permanent pumping station for existing Noble Booster. Provide space for 4 pumps ultimate. Relocate existing 500 gpm @ 310 ft TDH, 60HP into new pump station building. Const. on District-owned land.

T-3040-0001 2 MG 3040 Zone Tank (3,455,242) and Pressure Zone Pipeline (\$1,117,179)
Construct additional 2 MG steel tank adjacent to existing 1 MG Noble (3040) Zone Tank on District Property.

WR Grand Avenue Storm Drain (\$4,662,012)
Construct interceptor storm drain in Grand Ave from Bellflower Ave. to Phase 2 of the Groundwater Recharge Facility to intercept relatively clean urban runoff. Watershed area = 505 acres. Q10year approx. 380 cfs.

Appendix C

P-3620-0001 "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon (\$1,744,474)
Install 3,000 ft. long 20 in. "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon.

P-3620-0002 "A" Line Upper Edgar to split at Apple Tree Lane Tract (\$1,895,626)
Install 3,260 ft. long 20 in. "A" Line Upper Edgar to split at Apple Tree Lane Tract.

Appendix D

IT-SCAD-0004 AMR/AMI Deployment Project (\$5,704,270)
This partially grant-funded project would replace all of the District's 19,000+ water meters with current automatic read technology, saving staff time, reducing errors and eliminating wear and tear on District vehicles, while offering a new and informational data set for detecting leaks within the transmission and distribution system.

Appendix E

NBP-2600-0003 2600 Zone Non-potable Booster at COB Treatment Plant (\$7,669,465)
Construct a booster pump station at a location to be determined near the City of and Beaumont Wastewater Treatment Plant.

NP-2600-0001 24" San Timoteo Rd, Palmer to Tukwet Canyon (\$4,099,072)
Install 24" recycled water main in San Timoteo Road from Palmer to Tukwet Canyon.

NP-2600-0003 18" Tukwet Canyon, SunCal Tract to San Timoteo (\$1,050,076)
Install 18" recycled water main in Tukwet Canyon from the SunCal development to San Timoteo Canyon Road.

NP-2600-0004 18" San Timoteo Canyon, Tukwet Canyon to end of Existing NP (\$1,365,005)
Install 18" recycled water main in to San Timoteo Canyon Road from Tukwet Canyon to the end of the existing non-potable system.

- NP-2600-0006** **24" Potrero Ave, South side San Timoteo (Heartland) to Fourth St. (\$2,504,971)**
Install 24" recycled water main in Potrero Ave from the south side of the Heartland development to Fourth Street.
- NP-2600-0010** **24" Fourth St, from e/o Distribution Way to Portrero Ave. (\$2,445,772)**
Install 24" recycled water main in Fourth Street from the end of Distribution Way to Portrero Avenue.
- NT-2600-0001** **3 MG 2600 Zone Non-potable Water Tank (\$4,351,473)**
Install 3 million gallon recycled water tank for the 2600 Zone.
- NWR-2600-0002** **San Timoteo Creek Non-potable Extraction Wells (\$14,635,437)**
Install extraction wells in San Timoteo Canyon to extract wastewater which percolates from 1.8 mgd habitat mitigation flow.
- NP-2800-0012** **30" COB WWTP SITE, from 2600 to 2800 Zone Booster Pump (NPB 2600-0003) to 4th (\$1,103,240)**
Install 30" recycled water main at the Wastewater treatment plant site, to extend from the 2600 Zone to the 2800 Zone recycled water booster pump station.
- NT-2800-0001** **2MG Non-potable 2800 Zone Tank (\$3,381,300)**
Install 2 million gallon recycled water tank for the 2800 Zone.

Appendices – Capital Improvements

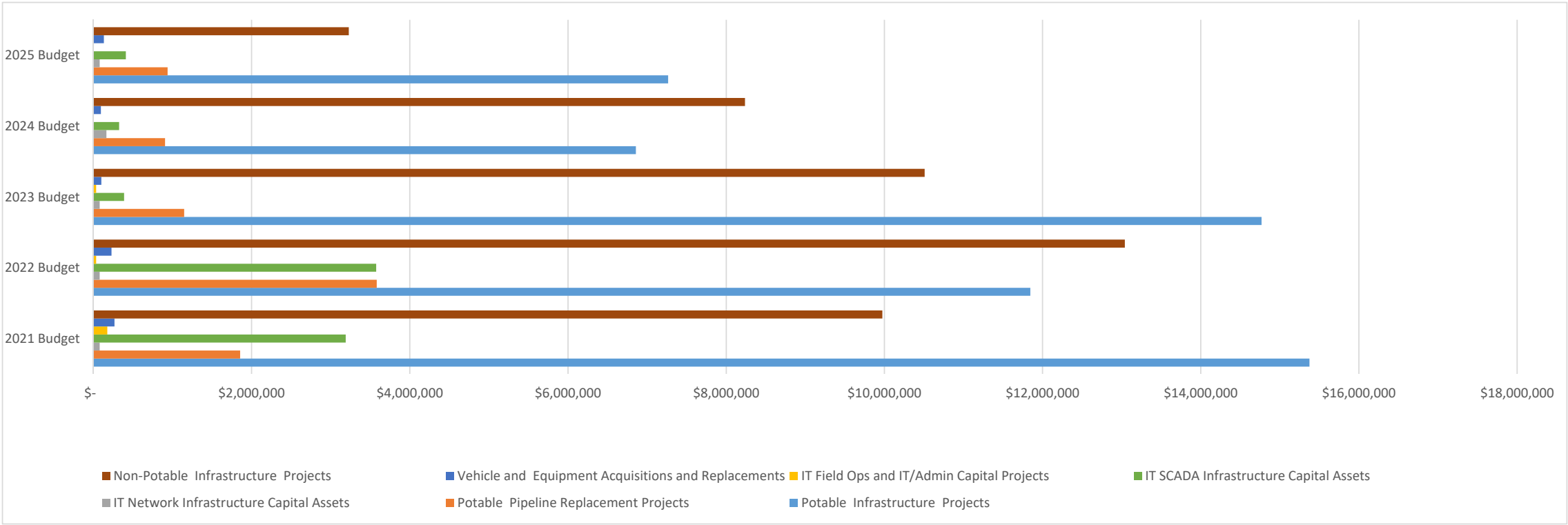


Beaumont-Cherry Valley Water District
2021-2025 Capital Improvement Budget
Appendix A

Table 1 - 2021 - 2025 Capital Improvement Budget Costs by Project Type

Based on the totals for all projects on schedules B-E.

| | (APPENDIX B) ⁽¹⁾ ⁽²⁾ ⁽³⁾ | | (APPENDIX C) | (APPENDIX D) | (APPENDIX D) | (APPENDIX D) | (APPENDIX D) | (APPENDIX E) | |
|---------------------------------------|---|----|---------------------------------------|--|--|--|---|-------------------------------------|--|
| | Potable Infrastructure Projects | | Potable Pipeline Replacement Projects | IT Network Infrastructure Capital Assets | IT SCADA Infrastructure Capital Assets | IT Field Ops and IT/Admin Capital Projects | Vehicle and Equipment Acquisitions and Replacements | Non-Potable Infrastructure Projects | Total Unspent Project Balance ⁽⁴⁾ |
| Unspent Project Balance Total | \$ 88,573,007 | \$ | 8,528,023 | \$ 867,463 | \$ 10,347,211 | \$ 240,519 | \$ 815,429 | \$ 48,558,130 | \$ 157,929,782 |
| Unspent Project Balance Allocated to: | | | | | | | | | Total Budget 2021-2025 |
| 2021 Budget | \$ 15,374,040 | \$ | 1,853,479 | \$ 78,246 | \$ 3,188,359 | \$ 174,064 | \$ 265,000 | \$ 9,974,529 | \$ 30,907,717 |
| 2022 Budget | 11,845,472 | | 3,581,318 | 78,246 | 3,574,390 | 33,228 | 227,076 | 13,040,452 | 32,380,182 |
| 2023 Budget | 14,768,521 | | 1,145,613 | 78,246 | 385,978 | 33,228 | 98,521 | 10,509,742 | 27,019,849 |
| 2024 Budget | 6,858,209 | | 905,288 | 163,246 | 323,222 | - | 93,238 | 8,237,796 | 16,580,999 |
| 2025 Budget | 7,266,766 | | 937,139 | 78,246 | 408,700 | - | 131,594 | 3,228,683 | 12,051,128 |
| Total Budget 2021 - 2025 | \$ 56,113,008 | \$ | 8,422,837 | \$ 476,231 | \$ 7,880,649 | \$ 240,519 | \$ 815,429 | \$ 44,991,201 | \$ 118,939,875 |



Footnotes:

- 1 BCVWD EOC Staffing and Space Requirements Project was originally identified in 2020 CIB. Refer to Appendix E of 2020 Operating and Capital Improvement Budget for detailed analysis of costs. Consolidated with Potable Infrastructure Projects for 2021
- 2 Disaster Preparedness Equipment purchase cost was identified separately in Appendix F of 2020 CIB. Consolidated with Potable Infrastructure Projects for 2021
- 3 Investment in Sites Reservoir Project was identified separately in Appendix F of 2020 CIB. Consolidated with Potable Infrastructure Projects for 2021
- 4 Total Unspent Project Balance is greater than the Total Budget 2021 - 2025 because the Total Unspent Project Balance includes the total cost for projects that have costs anticipated to be spent outside of the 2021-2025 period

Beaumont-Cherry Valley Water District
2021-2025 Capital Improvement Budget
Appendix B
Potable Infrastructure Projects

| Project No. | Year Requested | Title | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | ADJUSTED COST BY FUNDING SOU | | | Total Budget 2021 - 2025 |
|---|----------------|---|-----------|---------------------------------|---------------------|--------------------|-----------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|------------------------------|------------------|-------|--------------------------|
| | | | | Inflation Factor | | | | | 1.149 | 1.1813 | 1.2146 | 1.2488 | 1.2839 | Facilities Fees | Capital Replace. | Other | |
| | | 1.02816/year | | 1.05553 | | | | | | | | | | | | | |
| EOC-001 | 2021 | BCVWD EOC Staffing and Space Requirements | 1,5 | | \$ 18,793,200 | | - | 18,793,200 | 1,000,000 | 760,000 | | | | \$ - | \$ 1,760,000 | \$ - | \$ 1,760,000 |
| DPX-001 | 2021 | Disaster Preparedness Equipment | 2 | | \$ 932,265 | | | 932,265 | 466,133 | 233,066 | 233,066 | | | \$ - | \$ 932,265 | \$ - | \$ 932,265 |
| WR-SITES-Reser | 2020 | Investment in Sites Reservoir Project | 3,5 | | \$ 28,373,643 | 428,299 | - | 27,945,344 | 93,714 | 519,643 | 866,081 | 1,039,286 | 1,385,714 | \$ 3,904,438 | \$ - | \$ - | \$ 3,904,438 |
| | 2020 | 2020 Capacity Charge Study | 4 | | \$ 41,600 | | | 41,600 | 47,798 | | | | | \$ 47,798 | \$ - | \$ - | \$ 47,798 |
| | 2019 | Well Eyewash Station Additions | | | \$ 51,630 | 10,618 | 2,769 | 38,243 | 43,941 | | | | | \$ - | \$ 43,941 | \$ - | \$ 43,941 |
| | 2019 | Climate Control for High Horsepower Electrical Buildings | | | \$ 50,000 | | | 50,000 | 57,450 | | | | | \$ - | \$ 57,450 | \$ - | \$ 57,450 |
| | 2019 | Arc Flash Study & Improvement Project | | | \$ 58,708 | | | 58,708 | 67,455 | | | | | \$ - | \$ 67,455 | \$ - | \$ 67,455 |
| M-0000-0001 | 2021 | 800hp Spare Motor | | \$ 125,000 | | 2,433 | - | 122,567 | 140,829 | | | | | \$ - | \$ 140,829 | \$ - | \$ 140,829 |
| M-0000-0002 | 2021 | Chlorination Retrofit At Misc. Wells (6 Well Sites) | | \$ 90,000 | | 27,739 | - | 62,261 | 71,538 | | | | | \$ - | \$ 71,538 | \$ - | \$ 71,538 |
| WR-REWTR-Plan | 2021 | Recycled Water Masterplan Update 2016 | | \$ - | | 88,997 | 19,742 | (108,739) | | | | | | \$ - | \$ - | \$ - | \$ - |
| BP-2750-0001 | 2022 | 2750 Zone to 2850 Zone Booster Pump Station | | \$ 3,201,686 | | | | 3,201,686 | | 1,134,646 | 2,754,123 | | | \$ - | \$ 3,888,768 | \$ - | \$ 3,888,768 |
| M-2750-0001 | 2022 | 2850/2750 Pressure Reducing Station & Piping (Cherry Reservoir) | | \$ 50,000 | | 869 | - | 49,131 | | 58,038 | | | | \$ - | \$ 58,038 | \$ - | \$ 58,038 |
| W-2750-0001 | 2021 | Replacement for Well 2 | | \$ 5,257,697 | | 35,563 | - | 5,222,134 | 1,800,069 | 2,184,418 | 2,358,315 | | | \$ - | \$ 6,342,803 | \$ - | \$ 6,342,803 |
| W-2750-0002 | 2021 | 2750 Zone Well in Noble Creek Regional Park | | \$ 6,152,420 | | 16,732 | - | 6,135,688 | 2,114,972 | 513,312 | 4,824,124 | | | \$ 7,452,407 | \$ - | \$ - | \$ 7,452,407 |
| W-2750-0005 | 2021 | Replace 2750 Zone Well 1 | | \$ 3,677,088 | | 39,330 | - | 3,637,758 | 1,671,914 | 2,625,370 | | | | \$ 1,074,321 | \$ 3,222,963 | \$ - | \$ 4,297,283 |
| BP-2850-0001 | 2023 | 2850 Zone to 3040 Zone Booster Pump Station | | \$ 3,474,409 | | | | 3,474,409 | | | 422,002 | 3,916,840 | | \$ 4,338,842 | \$ - | \$ - | \$ 4,338,842 |
| M-2850-0001 | 2020 | Well 25 East Block Wall and Entrance Gate | | \$ 55,000 | | 4,760 | 61,064 | (10,824) | | | | | | \$ - | \$ - | \$ - | \$ - |
| W-2850-0001 | 2023 | New Beaumont Basin Well on Pardee Sundance Site | | \$ 6,152,420 | | 16,004 | - | 6,136,416 | | | 2,235,987 | 542,717 | 5,099,841 | \$ 7,878,545 | \$ - | \$ - | \$ 7,878,545 |
| W-2850-0006 | 2025 | Re-equip Well 23 | 5 | \$ 788,125 | | | | 788,125 | | | | | 505,937 | \$ - | \$ 505,937 | \$ - | \$ 505,937 |
| BP-3040-0001 | 2022 | 3040 to 3330 Booster Pump Station at Noble Tank | | \$ 1,960,515 | | | | 1,960,515 | | 231,596 | 1,074,823 | 1,141,873 | | \$ 1,224,146 | \$ 1,224,146 | \$ - | \$ 2,448,291 |
| M-3040-0002 | 2021 | Noble Booster Pump and Motor(Spare Pump & Motor) | | \$ 25,000 | | 2,978 | - | 22,022 | 25,303 | | | | | \$ - | \$ 25,303 | \$ - | \$ 25,303 |
| T-3040-0001 | 2021 | 2 MG 3040 Zone Tank | | \$ 3,455,242 | | 201,386 | 9,363 | 3,244,493 | 3,168,734 | 663,985 | | | | \$ 3,832,719 | \$ - | \$ - | \$ 3,832,719 |
| T-3040-0001 | 2021 | Pressure Zone Pipeline | | \$ 1,117,179 | | 36,262 | 8,072 | 1,072,845 | 1,047,794 | 219,558 | | | | \$ 1,267,352 | \$ - | \$ - | \$ 1,267,352 |
| TM-3040-0001 | 2021 | Highland Springs Reservoir Recoat & Retrofit | | \$ 350,000 | | | | 350,000 | 402,150 | | | | | \$ - | \$ 402,150 | \$ - | \$ 402,150 |
| PR-3330-0001 | 2024 | 3330 to 3150 Lower Mesa, Noble Regulator | | \$ 68,609 | | | | 68,609 | | | | 85,679 | | \$ - | \$ 85,679 | \$ - | \$ 85,679 |
| TM-3330-0001 | 2021 | Lower Edgar Reservoir Recoat & Retrofit | | \$ 350,000 | | | | 350,000 | 402,150 | | | | | \$ - | \$ 402,150 | \$ - | \$ 402,150 |
| PR-3620-0001 | 2021 | 3620 to 3330 Fisher Pressure Regulator | | \$ 145,795 | | | | 145,795 | 50,256 | | | 131,813 | | \$ - | \$ 182,069 | \$ - | \$ 182,069 |
| BP-HS-0001 | 2025 | Add 3rd Booster Pump and Fire Pump at HS Hydropneumatic | | \$ 214,405 | | | | 214,405 | | | | | 275,274 | \$ - | \$ 275,274 | \$ - | \$ 275,274 |
| WR | 2021 | Grand Avenue Storm Drain | | \$ 4,662,012 | | 65,973 | 21,689 | 4,574,350 | 2,701,840 | 2,701,840 | | | | \$ 5,403,680 | \$ - | \$ - | \$ 5,403,680 |
| | | | | | | | | App A-Table 1 | App A-Table 1 | App A-Table 1 | App A-Table 1 | App A-Table 1 | App A-Table 1 | | | | |
| | | | | \$ 41,372,603 | \$ 48,301,046 | \$ 977,943 | 122,699 | 88,573,007 | 15,374,040 | 11,845,472 | 14,768,521 | 6,858,209 | 7,266,766 | \$ 36,424,248 | \$ 19,688,760 | \$ - | \$ 56,113,008 |
| GENERAL Budget amounts are subject to change from one year to the next because of inflation. Budget amounts in one year for a project that are unspent would increase the costs to the following year. Estimated Actual 2020 costs are actual costs as of September 30, 2020 | | | | | | | | | | | | | | | | | |
| Footnotes: 1 Project was originally identified in 2020 CIB. Total Budget represents 50% of Land and Soft Costs. Refer to Appendix E of 2020 Operating and Capital Improvement Budget for detailed analysis of costs. Consolidated with Potable Infrastructure Projects for 2021 2 Project was originally identified in 2020 CIB. Refer to Appendix F of 2020 Operating and Capital Improvement Budget for detailed analysis of costs. Consolidated with Potable Infrastructure Projects for 2021 3 Project was originally identified in 2020 CIB. Refer to Appendix I of 2020 Operating and Capital Improvement Budget. Consolidated with Potable Infrastructure Projects for 2021 4 Project was not originally identified in CIP or 2020 CIB 5 Total Unspent Project Balance is greater than the Total Budget 2021 - 2025 because the Total Unspent Project Balance includes the total cost for projects that have costs anticipated to be spent outside of the 2021-2025 period | | | | | | | | | | | | | | | | | |

Beaumont-Cherry Valley Water District
2021-2025 Capital Improvement Budget
Appendix C
Potable Pipeline Replacement Projects

| Project No. | Year Requested | Title | Footnotes | | | | | | | | | | | ADJUSTED COST BY FUNDING SOURCE | | | | |
|------------------|----------------|--|-----------|--|------------------------|-----------------------|--------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------|------------------|-----------|-------|-----------------------------|
| | | | | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Facility Fees | Capital Replace. | Developer | Other | Total Budget 2021 - 2025 |
| Inflation Factor | | | | 1.05553 | | | 1.0869 | | 1.149 | 1.1813 | 1.2146 | 1.2488 | 1.2839 | | | | | |
| P-2750-0025 | 2025 | Maple Ave., 1st St to 3rd St | | \$ 259,027 | | | | 259,027 | | | 62,923 | 260,550 | | - | 323,473 | \$ - | \$ - | \$ 323,473 |
| P-2750-0036 | 2025 | Michigan St., 6th to 8th | | \$ 388,118 | | | | 388,118 | | | 94,282 | 390,401 | | - | 484,682 | \$ - | \$ - | \$ 484,682 |
| P-2750-0050 | 2030 | Orange Ave., 8th St to 10th st | | \$ 489,766 | | | | 489,766 | | 115,712 | 479,158 | | | - | 594,870 | \$ - | \$ - | \$ 594,870 |
| P-2750-0064 | 2018 | Antonell Court, Pensylvania Ave. to Cherry Ave. | | \$ 140,280 | | | | 140,280 | | 33,143 | 137,241 | | | - | 170,384 | \$ - | \$ - | \$ 170,384 |
| P-2750-0066 | 2018 | Egan Ave.-Wellwood Ave. Alley, 5th to 8th St | | \$ 344,419 | | | | 344,419 | | | | 86,022 | 356,178 | - | 442,200 | \$ - | \$ - | \$ 442,200 |
| P-2750-0067 | 2018 | Elm Ave.-Wellwood Ave. Alley, 7th St. to 5th St. | | \$ 144,713 | | | | 144,713 | | | 35,154 | 145,564 | | - | 180,718 | \$ - | \$ - | \$ 180,718 |
| P-2750-0068 | 2018 | Elm Ave., 6th to 7th | | \$ 91,092 | | | | 91,092 | | | | 22,751 | 94,202 | - | 116,953 | \$ - | \$ - | \$ 116,953 |
| P-2750-0069 | 2018 | Egan Ave-California Ave. Alley, 5th to 7th | | \$ 211,423 | | 64,509 | 15,040 | 131,874 | 151,523 | | | | | - | 151,523 | \$ - | \$ - | \$ 151,523 |
| P-3040-0023 | 2020 | Bing Pl | | \$ 90,037 | | | | 90,037 | 20,690 | 85,670 | | | | - | 106,360 | \$ - | \$ - | \$ 106,360 |
| P-3040-0024 | 2020 | Lambert Pl | | \$ 90,037 | | | | 90,037 | 20,690 | 85,670 | | | | - | 106,360 | \$ - | \$ - | \$ 106,360 |
| P-3040-0025 | 2020 | Star Ln, Sky Ln, and View Dr | | \$ 344,314 | | | | 344,314 | | 81,348 | 336,856 | | | - | 418,204 | \$ - | \$ - | \$ 418,204 |
| P-3040-0026 | 2020 | Utica Way, Vineland St to View Dr. | | \$ 159,491 | | | - | 159,491 | 36,651 | 151,755 | | | | - | 188,406 | \$ - | \$ - | \$ 188,406 |
| P-3040-0027 | 2020 | Grand Ave., Jonathon Ave. to Bellflower; Cherry Valley Blvd. Bellflower to HS Village 12 in | | \$ 861,101 | | | | 861,101 | 197,881 | 819,338 | | | | - | 1,017,219 | \$ - | \$ - | \$ 1,017,219 |
| P-3620-0001 | 2020 | "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance line and Balance Line in Edgar Canyon | 1 | \$ 1,744,474 | | | | 1,744,474 | 400,880 | 1,659,867 | | | | - | 2,060,748 | \$ - | \$ - | \$ 2,060,748 |
| P-3620-0002 | 2020 | "A" Line Upper Edgar to split at Apple Tree Lane Tract | | \$ 1,895,626 | | | | 1,895,626 | | | | | 486,759 | - | 486,759 | \$ - | \$ - | \$ 486,759 |
| P-3620-0009 | 2020 | Ave. Miravilla,End of 12-in to Whispering Pines | | \$ 132,152 | | | | 132,152 | 30,369 | 125,743 | | | | - | 156,112 | \$ - | \$ - | \$ 156,112 |
| P-3620-0012 | 2030 | Ave Altejo Bella, Ave Miravilla to end of cul-de-sac | | \$ 272,010 | | 64,853 | 13,481 | 193,676 | 222,534 | | | | | - | 222,534 | \$ - | \$ - | \$ 222,534 |
| P-3620-0015 | 2020 | Appletree Ln, B line to Oak Glen Rd | | \$ 660,023 | | 63,388 | 13,447 | 583,188 | 670,083 | | | | | - | 670,083 | \$ - | \$ - | \$ 670,083 |
| | | Avenida Sonrisa | | \$ 444,637 | | | | 444,637 | 102,178 | 423,072 | | | | | 525,250 | \$ - | \$ - | \$ 525,250 |
| | | | | | | | | - | | | | | | | | | | |
| | | | | | | | | App A -Table 1 | App A -Table 1 | App A -Table 1 | App A -Table 1 | App A -Table 1 | App A -Table 1 | | | | | |
| | | | | \$ 8,762,741 | \$ - | \$ 192,750 | \$ 41,968 | \$ 8,528,023 | \$ 1,853,479 | \$ 3,581,318 | \$ 1,145,613 | \$ 905,288 | \$ 937,139 | \$ - | \$ 8,422,837 | \$ - | \$ - | \$ 8,422,837 |
| GENERAL | | | | Budget amounts are subject to change from one year to the next because of inflation. Budget amounts in one year for a project that are unspent would increase the costs to the following year. Estimated Actual 2020 costs are actual costs as of September 30, 2020 | | | | | | | | | | | | | | |
| Footnotes: | | | | 1 Total Unspent Project Balance is greater than the Total Budget 2021 - 2025 because the Total Unspent Project Balance includes the total cost for projects that have costs anticipated to be spent outside of the 2021-2025 period | | | | | | | | | | | | | | |

Beaumont-Cherry Valley Water District
2021-2025 Capital Improvement Budget

Appendix D
Capital Assets

| Project Number | Status | Description | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | ADJUSTED COST BY FUNDING SOURCE | | | | |
|--|----------|--|-----------|---------------------------------|---------------------|--------------------|-----------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------------|-----------------|-----------|-------|--------------------------|
| | | | | | | | | | | | | | | Facilities Fee | Cap. Repl. Res. | Developer | Other | Total Budget 2021 - 2025 |
| Inflation Factor | | | | | 1.08690 | | | | 1.1490 | 1.1813 | 1.2146 | 1.2488 | 1.2840 | | | | | |
| IT-NETW-0006 | Ongoing | Workstation Replacement project (68 units @ \$1K per unit - 33% per year) | 1,2,6 | \$ 166,667 | \$ 60,000 | 36,806 | 7,398 | 182,463 | 18,246 | 18,246 | 18,246 | 18,246 | 18,246 | \$ - | \$ 91,231 | \$ - | \$ - | \$ 91,231 |
| IT-NETW-0013 | Ongoing | Servers and Related Equipment (4 per year, 3 year life, \$15K per server) | 1 | \$ 552,029 | \$ 600,000 | | | 600,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | \$ - | \$ 300,000 | \$ - | \$ - | \$ 300,000 |
| IT-NETW-0014 | TBD 2023 | Network Infrastructure and Equipment (Network Switches, Firewall Appliances, SAN Storage, Tape/Backup Storage, Power Capacity) | | | \$ 85,000 | | | 85,000 | | | | 85,000 | | \$ - | \$ 85,000 | \$ - | \$ - | \$ 85,000 |
| | | | | App A - Table 1 | | | | | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | | | | | |
| TOTAL IT NETWORK INFRASTRUCTURE CAPITAL PROJECTS | | | | \$ 718,695 | \$ 745,000 | 36,806 | 7,398 | 867,463 | 78,246 | 78,246 | 78,246 | 163,246 | 78,246 | - | 476,231 | - | - | 476,231 |

| Project Number | Status | Description | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Facilities Fee | Cap. Repl. Res. | Developer | Other | Total Budget 2021 - 2025 |
|--|----------|--|-----------|---------------------------------|---------------------|--------------------|-----------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------------------|
| | | | | | | | | | | | | | | | | | | |
| IT-SCAD-0002 | TBD 2021 | Wonderware SCADA Phase 2 Project | | \$ 358,274 | N / A | 263 | - | 358,011 | 268,508 | 89,503 | | | | \$ - | \$ 358,011 | \$ - | \$ - | \$ 358,011 |
| IT-SCAD-0003 | TBD 2021 | Wonderware SCADA Phase 3 Project | | \$ 204,964 | N / A | | | 204,964 | 153,723 | 51,241 | | | | \$ - | \$ 204,964 | \$ - | \$ - | \$ 204,964 |
| IT-SCAD-0004 | TBD 2024 | AMR / AMI Deployment Project | 3 | \$ 3,600,000 | \$ 2,104,270 | 488,472 | 64,972 | 5,150,826 | 2,204,865 | 2,945,961 | | | | \$ - | \$ 3,650,826 | \$ - | \$ 1,500,000 | \$ 5,150,826 |
| IT-SCAD-0005 | Ongoing | New Development Meters | 4,6 | N / A | \$ 4,333,410 | | | 4,333,410 | 531,262 | 457,686 | 355,978 | 293,222 | 378,700 | \$ - | \$ - | \$ 2,016,848 | \$ - | \$ 2,016,848 |
| IT-SCAD-0007 | Ongoing | Back- End SCADA Software and Equipment (Server/Software, Workstations, Network gear, Radio Equipment, Tablets) | 1,6 | N / A | \$ 300,000 | | | 300,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 |
| | | | | App A - Table 1 | | | | | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | | | | | |
| TOTAL IT SCADA INFRASTRUCTURE CAPITAL PROJECTS | | | | \$ 4,163,238 | \$ 6,737,680 | 488,735 | 64,972 | 10,347,211 | 3,188,359 | 3,574,390 | 385,978 | 323,222 | 408,700 | \$ - | \$ 4,363,801 | \$ 2,016,848 | \$ 1,500,000 | \$ 7,880,649 |

| Project Number | Status | Description | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Facilities Fee | Cap. Repl. Res. | Developer | Other | Total Budget 2021 - 2025 |
|--|----------|--|-----------|---------------------------------|---------------------|--------------------|-----------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------|-------|--------------------------|
| | | | | | | | | | | | | | | | | | | |
| IT-ADMIN-0001 | TBD 2021 | Laser-Fishe Digitized Fileroom Project | | \$ 66,455 | N / A | | | 66,455 | | 33,228 | 33,228 | | | \$ - | \$ 66,455 | \$ - | \$ - | \$ 66,455 |
| IT-ADMIN-0002 | TBD 2020 | Board Room Audio / Video System | | \$ 150,000 | N / A | | | 150,000 | 150,000 | | | | | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 |
| IT-ADMIN-0003 | TBD 2020 | Front Office Space Reconfiguration and Furniture Replacement | | N / A | \$ 38,500 | 14,436 | - | 24,064 | 24,064 | | | | | \$ - | \$ 24,064 | \$ - | \$ - | \$ 24,064 |
| | | | | App A - Table 1 | | | | | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | | | | | |
| TOTAL IT FIELD OPS AND IT ADMIN CAPITAL PROJECTS | | | | \$ 216,455 | \$ 38,500 | 14,436 | - | 240,519 | 174,064 | 33,228 | 33,228 | - | - | \$ - | \$ 240,519 | \$ - | \$ - | \$ 240,519 |

| Project Number | Status | Description | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Facilities Fee | Cap. Repl. Res. | Developer | Other | Total Budget 2021 - 2025 |
|--|---------|--|-----------|---------------------------------|---------------------|--------------------|-----------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------------------|
| | | | | | | | | | | | | | | | | | | |
| VE-TRUK-0002 | Ongoing | 2018 Ford F150 Reg Cab (Oct, 2017) Unit #34 | | 21,850 | N / A | | | 21,850 | | | | 21,850 | | \$ - | \$ 21,850 | \$ - | \$ - | \$ 21,850 |
| VE-TRUK-0003 | Ongoing | 2018 Ford F-150 Reg Cab (Sept, 2018) Unit #35 | | 26,000 | N / A | | | 26,000 | | | | | 26,000 | \$ - | \$ 26,000 | \$ - | \$ - | \$ 26,000 |
| VE-TRUK-0004 | Ongoing | 2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #33 | | 33,156 | N / A | | | 33,156 | | | | 33,156 | | \$ - | \$ 33,156 | \$ - | \$ - | \$ 33,156 |
| VE-TRUK-0005 | Ongoing | 2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #32 | | 38,233 | N / A | | | 38,233 | | | | 38,233 | | \$ - | \$ 38,233 | \$ - | \$ - | \$ 38,233 |
| VE-TRUK-0006 | Ongoing | 2018 Ford F-150 Reg Cab (Sept, 2018) Unit #36 | | 26,000 | N / A | | | 26,000 | | | | | 26,000 | \$ - | \$ 26,000 | \$ - | \$ - | \$ 26,000 |
| VE-TRUK-0007 | Ongoing | 2018 Ford F-150 Reg Cab (Sept, 2018) Unit #37 | | 26,000 | N / A | | | 26,000 | | | | | 26,000 | \$ - | \$ 26,000 | \$ - | \$ - | \$ 26,000 |
| VE-TRUK-0010 | Ongoing | 2018 Ford F-250 Super Cab XL 4x4 (Oct, 2018) Unit #38 | | 43,594 | N / A | | | 43,594 | | | | | 43,594 | \$ - | \$ 43,594 | \$ - | \$ - | \$ 43,594 |
| VE-EQIP-0003 | Ongoing | Water Buffalo (Feb, 2018) | | 10,000 | N / A | | | 10,000 | | | | | 10,000 | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| VE-TRUK-0012 | Ongoing | 2008 Ford F450 (Dec, 2008) Unit #5 | | 75,000 | N / A | | | 75,000 | 75,000 | | | | | \$ - | \$ 75,000 | \$ - | \$ - | \$ 75,000 |
| VE-HEAV-0002 | Ongoing | 2007 John Deere Backhoe 310SG (Aug, 2009) | | 120,000 | N / A | | | 120,000 | 120,000 | | | | | \$ - | \$ 120,000 | \$ - | \$ - | \$ 120,000 |
| VE-EQIP-0001 | Ongoing | Air Compressor (May, 1998) | | 19,781 | N / A | | | 19,781 | | 19,781 | | | | \$ - | \$ 19,781 | \$ - | \$ - | \$ 19,781 |
| VE-TRUK-0013 | Ongoing | 2008 Ford F-550 1 Ton Truck w/ 3/4 Ton Dump Bed (Apr, 2009) Unit #12 | | 42,673 | N / A | | | 42,673 | | | 42,673 | | | \$ - | \$ 42,673 | \$ - | \$ - | \$ 42,673 |
| VE-TRUK-0014 | Ongoing | 2011 Ford F350 (Jan, 2011) Unit #17 | | 36,066 | N / A | | | 36,066 | | | 36,066 | | | \$ - | \$ 36,066 | \$ - | \$ - | \$ 36,066 |
| VE-TRUK-0015 | Ongoing | GIS / Muck Truck (Freightliner Diesel) (May, 2004) Unit #8 | | 207,295 | N / A | | | 207,295 | | 207,295 | | | | \$ - | \$ 207,295 | \$ - | \$ - | \$ 207,295 |
| VE-EQIP-0002 | Ongoing | Ingersoll Rand Air Compressor (Dec, 2008) | | 19,781 | N / A | | | 19,781 | | | 19,781 | | | \$ - | \$ 19,781 | \$ - | \$ - | \$ 19,781 |
| VE-TRUK-0016 | Ongoing | Chevrolet Colorado 4X4 | 5 | | \$ 35,000 | | | 35,000 | 35,000 | | | | | \$ - | \$ 35,000 | \$ - | \$ - | \$ 35,000 |
| VE-TRUK-0017 | Ongoing | Chevrolet Colorado 4X4 (Recycled Water) | 5 | | \$ 35,000 | | | 35,000 | 35,000 | | | | | \$ 35,000 | \$ - | \$ - | \$ - | \$ 35,000 |
| | | | | App A - Table 1 | | | | | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | App A - Table 1 | | | | | |
| TOTAL VEHICLE AND EQUIP. ACQUISITION / REPLACEMENT PROJECTS | | | | \$ 745,429 | \$ 70,000 | - | - | 815,429 | 265,000 | 227,076 | 98,521 | 93,238 | 131,594 | \$ 35,000 | \$ 780,429 | \$ - | \$ - | \$ 815,429 |
| TOTAL IT, FIELD OPS, ADMIN AND VEHICLE AND EQUIP. ACQUISITION / REPLACEMENT PROJECTS | | | | \$ 5,843,818 | \$ 7,591,180 | \$ 539,977 | \$ 72,370 | \$ 12,270,622 | \$ 3,705,669 | \$ 3,912,940 | \$ 595,973 | \$ 579,706 | \$ 618,541 | \$ 35,000 | \$ 5,860,981 | \$ 2,016,848 | \$ 1,500,000 | \$ 9,412,829 |

GENERAL

Budget amounts in this schedule are not inflated. Budget amounts in one year for a project that are unspent would increase the costs to the following year.

New Project Dollars (A1) are generally the total project cost used except for Carryover amounts that are not added to Budget amounts; Carryover amounts are allocated to a budget year(s).

Estimated Actual 2020 costs are actual costs as of **September 30, 2020**

Footnotes:

1 Ongoing project - replacement of equipment done on a rotating, regular basis

2 Total Project Cost 2016 Dollars are added to New Project Dollars for total project cost

3 New Project Dollars amount was developed as a more realistic amount during the process of applying for grant funding. For instance, labor costs were not included in the Total Project Cost 2016 Dollars. Grant of \$1.5M was awarded in 2020

4 New Project Dollars amount identified as current meter fee collected from developer multiplied by projected annual new housing units for next ten years, while spending schedule only shows next five years

5 Capital Asset purchase not originally identified in CIP or 2020 CIB

6 Total Unspent Project Balance is greater than the Total Budget 2021 - 2025 because the Total Unspent Project Balance includes the total cost for projects that have costs anticipated to be spent outside of the 2021-2025 period

Beaumont-Cherry Valley Water District
2021-2025 Capital Improvement Budget
Appendix E
Non-Potable Infrastructure

| | | | | | | | | | | | | | | ADJUSTED COST BY FUNDING SOURCE | | | | |
|---|----------------|---|-----------|------------------------------------|------------------------|-----------------------|--------------------------|----------------------------|-------------|--------------|--------------|-------------|-------------|---------------------------------|-----------------|--------------|-------|-----------------------------|
| Project No. | Year Requested | Title | Footnotes | Total Project Cost 2016 Dollars | New Project Dollars | Actual 2017 - 2019 | Estimated Actual 2020 | Unspent Project Balance | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Facilities Fee | Cap. Repl. Res. | Developer | Other | Total Budget 2021 - 2025 |
| Inflation Factor | | | | | | | | | 1.1490 | 1.1813 | 1.2146 | 1.2488 | 1.2839 | | | | | |
| NEO-0000-0001 | 2021 | Recycled Water Conversion and Implementation | 2 | | \$ 534,000 | | 13,950 | 520,050 | 520,050 | | | | | \$ 520,050 | \$ - | \$ - | \$ - | \$520,050 |
| NPR-2520-0001 | 2020 | 2520 to 2370 Non-potable Water Pressure Regulator | | \$126,799 | | | | 126,799 | | | | | 162,803 | \$ 162,803 | \$ - | \$ - | \$ - | \$162,803 |
| NBP-2600-0003 | 2020 | 2600 Zone Non-potable Booster at COB Treatment Plant | | \$7,669,465 | | | | 7,669,465 | 881,188 | 6,952,009 | 1,481,955 | | | \$ 9,315,153 | \$ - | \$ - | \$ - | \$9,315,153 |
| NP-2600-0001 | 2025 | 24" San Timoteo Rd, Palmer to Tukwet Canyon | | 4,099,072 | | | | 4,099,072 | 1,177,414 | 1,210,570 | 1,244,659 | 1,486,193 | | \$ 1,279,709 | \$ - | \$ 3,839,127 | \$ - | \$5,118,836 |
| NP-2600-0002 | 2020 | 12" Tukwet Canyon, Champions to Suncal Tract | | 464,643 | | | | 464,643 | | | | | 596,575 | \$ - | \$ - | \$ 596,575 | \$ - | \$596,575 |
| NP-2600-0003 | 2025 | 18" Tuckwet Canyon, Suncal Tract to San Timoteo | | 1,050,076 | | | | 1,050,076 | 301,623 | 310,116 | 318,849 | 380,724 | | \$ 327,828 | \$ - | \$ 983,484 | \$ - | \$1,311,313 |
| NP-2600-0004 | 2025 | 18" San Timoteo Canyon, Tukwet Canyon to end of Existing NP | | \$1,365,005 | | | | 1,365,005 | 392,083 | 403,124 | 414,476 | 494,907 | | \$ 255,688 | \$ - | \$ 1,448,901 | \$ - | \$1,704,590 |
| NP-2600-0006 | 2025 | 24" Potrero Ave, South side San Timoteo (Heartland) to Fourth St. | | \$2,504,971 | | | | 2,504,971 | 2,878,102 | | | | | \$ 719,526 | \$ - | \$ 2,158,577 | \$ - | \$2,878,102 |
| NP-2600-0010 | 2025 | 24" Fourth St, from e/o Distribution Way to Potrero Ave. | | \$2,445,772 | | | | 2,445,772 | 2,810,086 | | | | | \$ 702,521 | \$ - | \$ 2,107,564 | \$ - | \$2,810,086 |
| NP-2600-0012 | 2025 | 8" In Heartland Development, w/o Potrero Ave. | | \$576,278 | | | | 576,278 | | 680,763 | | | | \$ - | \$ - | \$ 680,763 | \$ - | \$680,763 |
| NP-2600-0015 | 2025 | 16" Through Hidden Canyon Development | | \$921,170 | | | | 921,170 | | | | 1,150,338 | | \$ 230,068 | \$ - | \$ 920,270 | \$ - | \$1,150,338 |
| NP-2600-0017 | 2025 | 12" Sun Cal Tract, Oak Valley Pkwy North to Tukwet Canyon Rd. | | \$957,376 | | | | 957,376 | | 1,130,959 | | | | \$ - | \$ - | \$ 1,130,959 | \$ - | \$1,130,959 |
| NPR-2600-0001 | 2020 | 2600 to 2520 Non-potable Water Pressure Regulator | | 126,799 | | | | 126,799 | | | | | 162,803 | \$ 162,803 | \$ - | \$ - | \$ - | \$162,803 |
| NPR-2600-0001 | 2020 | 2600 Zone Non-potable Regulation and Metering Station | | \$338,130 | | | | 338,130 | | 199,718 | | | 234,422 | \$ 434,140 | \$ - | \$ - | \$ - | \$434,140 |
| NT-2600-0001 | 2025 | 3 MG 2600 Zone Non-potable Water Tank | | \$4,351,473 | | | | 4,351,473 | | 1,028,089 | 4,257,109 | | | \$ 5,285,197 | \$ - | \$ - | \$ - | \$5,285,197 |
| NWR-2600-0002 | 2025 | San Timoteo Creek Non-potable Extraction Wells | 1 | \$14,635,437 | | | | 14,635,437 | 840,774 | 864,450 | 888,793 | 913,821 | 939,555 | \$ 4,447,393 | \$ - | \$ - | \$ - | \$4,447,393 |
| NP-2800-0001 | 2025 | 24 " In Sunny-Cal, Cherry Valley Blvd to Brookside Ave. | | \$817,130 | | | | 817,130 | | | | | 346,219 | \$ 103,866 | \$ - | \$ 242,354 | \$ - | \$346,219 |
| NP-2800-0012 | 2025 | 30" COB WWTP SITE, from 2600 to 2800 Zone Booster Pump (NPB 2600-0003) to 4th | | \$1,103,240 | | | | 1,103,240 | | 260,654 | 1,079,316 | | | \$ 535,988 | \$ - | \$ 803,982 | \$ - | \$1,339,970 |
| NP-2800-0014 | 2025 | 12" Highland Springs Ave, 2nd St to 1st St | | \$93,012 | | | | 93,012 | | | 112,970 | | | \$ - | \$ - | \$ 112,970 | \$ - | \$112,970 |
| NP-2800-0016 | 2020 | 12" Sundance TR,Cougar Way South to Park circle | | 199,549 | | | | 199,549 | | | | | 256,210 | \$ - | \$ - | \$ 256,210 | \$ - | \$256,210 |
| NP-2800-0017 | 2020 | 12" Sundance TR,Park circle to Highland Springs Ave. | | 146,280 | | | | 146,280 | | | | | 187,816 | \$ - | \$ - | \$ 187,816 | \$ - | \$187,816 |
| NP-2800-0018 | 2020 | 8" Sundance TR, Cougar Way Southto Park square | | 66,586 | | | | 66,586 | | | | | 85,492 | \$ - | \$ - | \$ 85,492 | \$ - | \$85,492 |
| NP-2800-0019 | 2025 | 8" Sundance TR, Mary lane, Tioga Tr West | | \$150,754 | | | | 150,754 | 173,210 | | | | | \$ - | \$ - | \$ 173,210 | \$ - | \$173,210 |
| NPR-2800-0001 | 2020 | 2800 to 2600 Non-potable Water Pressure Regulator | | 200,000 | | | | 200,000 | | | | | 256,789 | \$ 256,789 | \$ - | \$ - | \$ - | \$256,789 |
| NPT-2800-001 | 2020 | Raw Water Filter System at 2800 PZ Tank | | 250,000 | | 2,235 | | 247,765 | | | 300,930 | | | \$ 300,930 | \$ - | \$ - | \$ - | \$300,930 |
| NT-2800-0001 | 2020 | 2MG Non-potable 2800 Zone Tank | | 3,381,300 | | | | 3,381,300 | | | 410,685 | 3,811,812 | | \$ 4,222,497 | \$ - | \$ - | \$ - | \$4,222,497 |
| TOTAL NEW NON-POTABLE INFRASTRUCTURE CIP PROJECTS | | | | \$48,040,315 | \$534,000 | \$2,235 | \$13,950 | \$48,558,130 | \$9,974,529 | \$13,040,452 | \$10,509,742 | \$8,237,796 | \$3,228,683 | \$29,262,948 | \$0 | \$15,728,253 | \$0 | \$44,991,201 |

GENERAL Budget amounts are subject to change from one year to the next because of inflation. Budget amounts in one year for a project that are unspent would increase the costs to the following year.
Estimated Actual 2020 costs are actual costs as of **September 30, 2020**

Footnotes:

1

Total Unspent Project Balance is greater than the Total Budget 2021 - 2025 because the Total Unspent Project Balance includes the total cost for projects that have costs anticipated to be spent outside of the 2021-2025 period

2

Project was not originally identified in CIP or 2020 CIB