



**A CENTURY OF
SERVICE, QUALITY,
AND STEWARDSHIP**

BEAUMONT-CHERRY VALLEY WATER DISTRICT

FY 2025 OPERATING BUDGET AND 2025-2029 CAPITAL IMPROVEMENT BUDGET



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Budget Message



Budget Message

January 01, 2025

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

For over a century, the Beaumont-Cherry Valley Water District (BCVWD or District) and its Board of Directors (Board or BOD) have delivered safe, reliable, and high-value water services to residents and businesses in the City of Beaumont and the community of Cherry Valley. This budget document provides a comprehensive overview of the District's progress across past, present, and future fiscal years.

As BCVWD enters a rate study in the coming year to address increased operational and capital costs, we remain committed to upholding our high standards of service while ensuring financial transparency and accountability. BCVWD is honored to have achieved the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for the FY 2024 Operating Budget and 2024-2028 Capital Improvement Budget (CIB) for the fourth consecutive year, underscoring our commitment to effective budget preparation and compliance. Meeting the CSMFO's standards for a policy-driven, financially sound, and communicative budget document reflects BCVWD's dedication to reliable service delivery at a sustainable rate.

The primary purpose of this budget is to provide customers, the Board, and stakeholders with reliable, accurate financial information. Through thorough planning and responsible resource allocation, the District has developed a fiscal roadmap that balances present operational demands with long-term objectives. This budget accounts for essential factors such as policy, legislation, and governance that impact the District's revenue, including sustainable water conservation initiatives and anticipated regional growth.

With conservative projections of revenue and expenses, this document presents a stable budget that reinforces the District's ability to provide value and reliability to our ratepayers amid today's economic uncertainties.

Notable Budget Accomplishments

- ❖ Received the Operating Budget Excellence Award Fiscal Year 2024
- ❖ Received the California Municipal Treasurers Association (CMTA) Investment Policy Certification
- ❖ Independent Audit rendered an unmodified (clean) opinion of the District's financial statements for the year ended December 31, 2023, prepared in conformity with Generally Accepted Accounting Principles ("GAAP")
- ❖ Participation in the California Employers' Pension Prefunding Trust (CEPPT)
- ❖ Participation in the California Employers' Other Post Employment Benefits (OPEB) Trust (CERBT)

Notable District Accomplishments

In 2024, the District continued to meet the State and Federal drinking water standards and completed the required regulatory water quality sampling. The District also increased operational certifications by 75%, highlighting the District's dedication to continuing efforts to preserve water quality for protecting the

environment, public health, and water allocation for present and future generations while creating a safe and inclusive environment for a diversified staff.

As the District continued to review and analyze water demands, water consumption data updates of 32 housing tracts from 2020-2023 was collected. The data is vital as it aids in understanding the effects of unfunded State mandated water conservation measures. Work included sharing said information with regional and retail water managers as part of regional water supply planning efforts and advancing the Recycled Water Master Plan.

The District enhanced its mapping capabilities by integrating a Global Positioning System (GPS) to improve the accuracy of non-potable system mapping, including customer water use areas for both potable and non-potable water, as well as recycled water infrastructure. Additionally, the District launched a valve maintenance and flushing program within its system mapping platform, initiating a multi-year routine valve maintenance schedule for the distribution system, which will continue into 2025.

The District continues to invest in its Cybersecurity Program, implementing enhanced technical controls, testing applications and technologies, and deploying artificial intelligence to detect security threats. As part of this initiative, BCVWD expanded its Cybersecurity Awareness Training Program, further strengthening its cybersecurity posture. These efforts earned the District the 2024 Award for Achievement in Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC), an honor recognizing outstanding governance and operational practices.

In addition to cybersecurity advancements, the IT, Operations, Customer Service, and Finance departments have collaborated on the District's transition to Automated Meter Reading (AMR) capable meters, marking a significant milestone in modernizing the District's meter reading capabilities. The team is also actively implementing the Advanced Metering Infrastructure (AMI) portion of the program, which remains in progress. AMI will allow real-time meter reads, empowering customers to track their own usage starting in 2025. This transition to AMI enhances visibility, transparency, and accountability in water consumption tracking, further aligning with the District's commitment to service excellence and customer engagement.

The District continues to foster relationships with regional partners, including the City of Beaumont, San Geronio Pass Water Agency (SGPWA), Yucaipa Valley Water District (YVWD), the City of Banning, San Geronio Pass Regional Water Alliance (SGPRWA), the County of Riverside, Riverside County Flood Control & Water Conservation District (RCFC&WCD), and Riverside Local Agency Formation Commission (LAFCO). Collaboration with these agencies includes revisions to the Capital Improvement Program to align with the City of Beaumont's Road Rehabilitation Program, installing and operating equipment for the SGPWA algae and bacteria control projects, and working with regional partners to identify solutions for the presence of Chromium VI in co-owned wells.

In the following sections, the District outlines accomplishments that highlight the commitment of the Board of Directors and BCVWD staff to providing reliable service and ensuring the financial sustainability of the District. The District's budget serves as a financial summary of day-to-day operations and includes contributions from Engineering, Finance & Administration, Information Technology, and Operations Departments, all operating under the General Manager's oversight.

Table 1 provides an estimated net position for the Operating Budget as of December 31, 2025, comparing projected revenues to expenditures.

Table 1 – Net Revenues, Expenses, and Net Position for 2025 Operating Budget

Net Revenues	\$22,188,100
Net Expenses	\$21,886,400
Net Increase/(loss)	\$301,700

Basis of Budgeting

The District's financial records use a method consistent with GAAP. The purpose of following GAAP guidelines is to provide clear, consistent, and comparable information on the District's financial health. The District follows the GAAP requirement that enterprise funds use the full accrual basis of accounting as the bookkeeping method. This practice establishes compliance with applicable laws, statutes, and administrative procedures.

The District publishes an Annual Comprehensive Financial Report (ACFR), prepared using full accrual accounting, and provides a detailed and comprehensive presentation of the District's financial condition. The ACFR includes an independent auditor's report providing opinions concerning the conformity of the District's financial statements to GAAP. The District participates in a calendar fiscal year that begins on January 1st and ends on December 31st. The budget does not have the same GAAP requirements as the ACFR and is a mix of accrual and cash basis accounting. The budget document, in the past, has been awarded the Operating Budget Excellence Award by the California Society of Municipal Finance Officers (CSMFO), which recognizes agencies whose budget documents meet the highest standards in quality, transparency, clarity, and presentation effectiveness. This recognition highlights BCVWD's commitment to best practices in budget preparation.

Short- and Long-Term Issues Impacting the Budget

Water Rates

California voters adopted Proposition 218 in November 1996 to amend the State Constitution to establish how public agencies can raise taxes or service fees, providing the public access to involvement in water ratemaking.

In 2024, the District initiated a new cost of services and water rate study, the first since 2019. This study includes an evaluation of current rate structures and service costs, alongside an analysis of revenue requirements needed to minimize customer rate increases. The study will determine whether the District's operating revenues are sufficient to cover expenses, operational and maintenance costs, replacements, potential debt service, and capital improvement projects. Findings from the previous study, implemented on March 1, 2020, revealed a need for new rates and charges to account for rising costs in operations, maintenance, and capital replacements.

Fiscal Year 2024 marks the final year of the existing five-year rate schedule. New rate adjustments from this study will establish a stable financial plan to support current and future cost recovery. Key tasks for the water rate study began in 2023, with a public hearing pending and implementation scheduled for 2025. The public hearing process offers consumers and interested parties an opportunity to engage with the Board of Directors, submit written comments, discuss issues, and address concerns before the decision on rate adjustments is finalized.

In addition to the economic factors that the 2019 water rate study projected, the District will need to consider several new impacts resulting from various 2023-2024 legislative actions:

Making Conservation a California Way of Life

These regulations establish guidelines for efficient water use including the implementation and oversight of new standards in compliance with Assembly Bill (AB) 1668 and Senate Bill (SB) 606. There will be a significant fiscal impact related to compliance with the regulations including a reduction in water sales revenue, the cost of a public campaign promoting conservation, and other potential administrative expenses. The total impact is unknown, however, the 2025 Operating Budget includes anticipated considerations such as the potential for outside services or software for compliance as well as lower than average revenues to account for continued water use reduction and conservation efforts.

Advanced Clean Fleets / Zero Emission Vehicles

The Advanced Clean Fleet regulation took effect January 1, 2024. This requires local agencies' purchases of medium and heavy-duty vehicles to be zero emissions vehicles: 50 percent between 2024 and 2026, and 100 percent starting in January 2027. Fleet inventories must be reported to the California Air Resources Board. Staff continues to review options for compliance as there is limited inventory available that meets the District's needs.

Chromium IV [Cr(IV)] compliance

Three District wells show levels of Cr(IV) exceeding the maximum contaminant level. Addressing this could pose a heavy fiscal impact on the District. Options are being considered to determine the most cost-effective and efficient method to maintain compliance with the new standard.

Delta Conveyance Project

California's primary clean water supply relies on an aging and inefficient system that struggles to store water when it's available. The Delta Conveyance Project (DCP) aims to address this by creating a new water delivery tunnel under the Sacramento-San Joaquin Delta, reducing risks from earthquakes, sea level rise, and other climate impacts. This project will help ensure reliable water deliveries while protecting the environment, with costs shared by State Water Project (SWP) contractors and public water agencies that depend on this supply.

The California Department of Water Resources (DWR) certified the final Environmental Impact Report (EIR) for the project in December 2023, meeting California Environmental Quality Act (CEQA) requirements. The Delta Conveyance Authority (DCA) updated the project's cost estimate in May 2024, setting it at \$20.1 billion in 2023 dollars. The San Geronio Pass Water Agency's (SGPWA) share is expected to be about 2%, or approximately \$402 million, though these contributions may change as the project advances.

The DCP will modernize water transport in the Sacramento-San Joaquin Delta by adding new facilities to divert water in the north Delta and constructing a tunnel to secure water movement. This initiative will provide a more reliable water supply while addressing climate challenges and protecting the ecosystem. The U.S. Army Corps of Engineers has also completed an Environmental Impact Statement (EIS) for the DCP, ensuring compliance with the National Environmental Policy Act (NEPA) and further supporting efforts to secure California's critical water resources.

Sites Reservoir

The Board of Directors (BOD) has authorized ongoing participation in the Sites Reservoir Project (Sites), an off stream water storage initiative designed to enhance flood protection and water storage north of the Bay Delta. Recognizing the District's need for imported water, the BCVWD BOD approved a participation level of 4,000 acre-feet per year (AFY) of water supply in partnership with the San Geronio Pass Water Agency (SGPWA), which has committed to an additional 10,000 AFY. This partnership was formally approved by the SGPWA Board on October 17, 2016.

The Sites Reservoir Project aims to provide flexibility by storing water during wet years and releasing it during dry periods. With a planned maximum storage capacity of 1.5 million acre-feet (MAF), Sites will help stabilize water availability across the region.

In 2021, the project was adjusted to reduce its scale and costs, now estimated at approximately \$4 billion—down from over \$5 billion. To help with financing, Sites has secured over \$517 million in federal funding.

In May 2024, a judge dismissed environmental challenges to the project's Environmental Impact Report (EIR), allowing it to proceed. However, ongoing protests regarding the Project's water rights have delayed the State Water Resources Control Board's (SWRCB) issuance of a Water Right Permit by six months, pushing the expected construction start to 2026, with operations slated for 2032.

The delay in the Water Right Permit has also postponed the next phase of funding commitments from participating agencies by 25 weeks, impacting project timelines. The total regional commitment to Sites is 14,000 acre-feet per year (AFY), allowing for approximately 87,000 acre-feet of regional storage within the 1.5 MAF capacity. Continued collaboration between SGPWA and BCVWD will be essential to maximize the regional benefits of Sites, including water storage, delivery, and trading options, to meet the area's needs effectively.

Increasing CalPERS Costs

State level policy decisions presided over by the California Public Employees' Retirement System (CalPERS) Board can directly impact the District's financial obligations to the pension fund. Pension costs continue to increase nationally, requiring entities to increase current and anticipated payouts to beneficiaries caused by inflation.

The funds to CalPERS pensioners come from three sources: CalPERS employers, CalPERS members, and investment earnings. Three key policy areas affect the District, causing contributions 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 the unfunded accrued liability. Implications for the District include higher pension costs and the establishment of a stabilization fund to build budget resiliency against future policy changes by the CalPERS Board. The District has been proactive in mitigating these costs.

In 2022, the District joined the California Employers' Retiree Benefit Trust (CERBT), a Section 115 trust fund dedicated to pre-funding Other Post-Employment Benefits (OPEB) for all eligible California public agencies.

Contributions to the CERBT are voluntary and determined by the District. Under the District's current Funding Policy, the OPEB Trust will be funded with \$111,300 annually through the end of Fiscal Year 2025. In 2024, the District also joined the CEPPT program, also a Section 115 trust fund, dedicated to pre-funding Employer

Contributions to a Defined Benefit Pension Plan. Under the adopted Funding Policy, the Trust will be funded with \$73,540 for Fiscal Year 2025.

Budget Summary

In summary, the staff proposes a budget with estimated gross revenues of \$24,097,000, including \$17,808,400 in operating revenues, \$1,908,900 in capacity charges (facilities fees), and \$4,379,700 in other non-operating revenues.

The estimated gross operating expenses of \$25,829,000 include \$3,616,300 in depreciation recording, with \$111,300 earmarked for the District's Other Post-Employment Benefits (OPEB) Liability and \$215,000 for the Pension Liability.

The District continues to operate debt-free.

Revenues

The District receives funding from domestic water sales and service charges, agricultural water sales, grants, investment income, miscellaneous services, and capacity charges supporting future development. Water sales and pass-through charges are 76.3% of gross budgeted revenues for the fiscal year 2025.

A significant source of future funding contributions is using reserves for capital improvement projects. Implementing capital projects begins with allocating funds to start and complete projects within the District's Ten-Year Capital Improvement Plan (CIP).

Expenses

The Beaumont Basin relies on imported water to protect and replenish groundwater supplies. The District's most significant operating expense is the purchase of imported water from the State Water Project (SWP). In the fiscal year 2025, \$4,468,800 (rounded), or 17.3% of gross operating expenses, is appropriated for SWP water purchases of 11,200 AF. As a cost recovery district, pass-through charges finance water purchases.

Salaries and benefits comprise 35.7% of total budgeted operating expenses, an increase from 34.7% in 2024, and include 46 full-time positions, and 5 part-time or temporary positions, to address functions critical to providing service following best management practices. The staffing levels included in the 2025 Operating Budget remain the same, however, they reflect the application of the Cost-of-Living Adjustment of 2.5% and, for some positions, an market adjustment based on an internal compensation study for all District positions.

Capital Improvement Budget (CIB)

In March 2017, the Board of Directors adopted the Ten-Year CIP for the Fiscal Year 2017-2026. The CIP project list and CIB are subsequently updated annually. Coordinating between capital projects and the operating budget allows an analytical approach to evaluating competing demands of resources based on a prioritization reflecting the District's goals and objectives. Identifying, prioritizing, and optimizing the CIP projects within the allowable CIB, the District informs the public of the capable fiscal capacities in infrastructure. The CIP reflects the District's budgetary ability to build, maintain, and manage the assets needed to produce, treat, and distribute water cost-effectively. 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.

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. The BOD approves additions or changes to both the CIP list and the CIB through a process to sustain the infrastructure of the Beaumont-Cherry Valley Water District.

Respectfully Submitted,



Daniel Jaggers

General Manager



EXECUTIVE LEADERSHIP TEAM

Assistant Director of Finance and Administration

Sylvia Molina

Director of Operations

James Bean

Director of Information Technology

Robert M. Rasha, Jr.

Director of Engineering

Mark Swanson

Overview



About the Community

History

The Beaumont-Cherry Valley Water District's (District) origin dates back to the latter part of the 1800s 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 to develop subdivisions throughout the Beaumont and Cherry Valley areas. The area started to grow 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 by vote of the people. The Beaumont Irrigation District purchased the holdings of the Beaumont Land & Water Company and the San Geronio Land and Water Company in 1920 and became part of the public agency. In 1973 the name was changed to the Beaumont-Cherry Valley Water District.

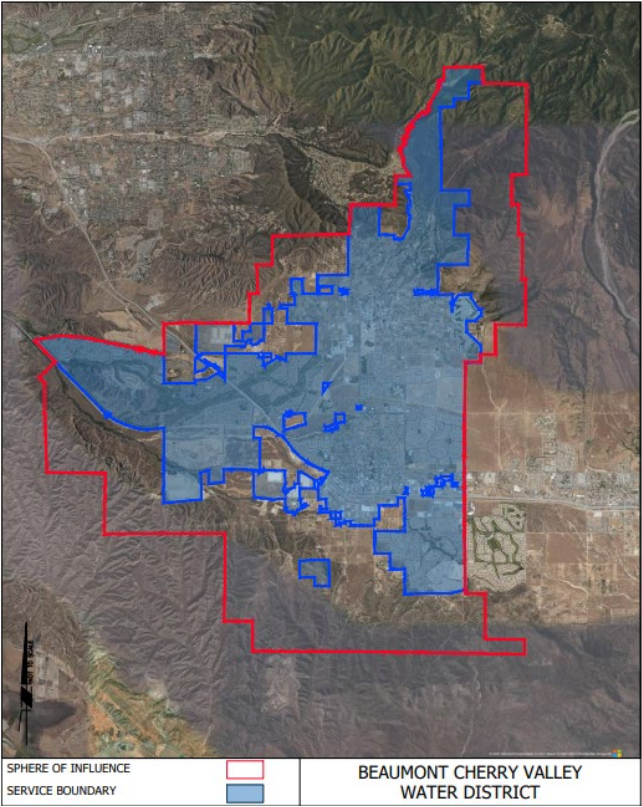
The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed land in Riverside County. This land includes parts of Edgar Canyon, which is named after Dr. William F. Edgar, a military doctor in charge of several hospitals during the Civil War. Dr. Edgar appreciated the beauty of the land and purchased it in 1859. He planted fruits and vineyards and later established the first winery in the area. Over the years, the District's name and mission have changed. Today, the Beaumont-Cherry Valley Water District continues to develop programs and policies that ensure water supply for the area's growing population.



Service Area

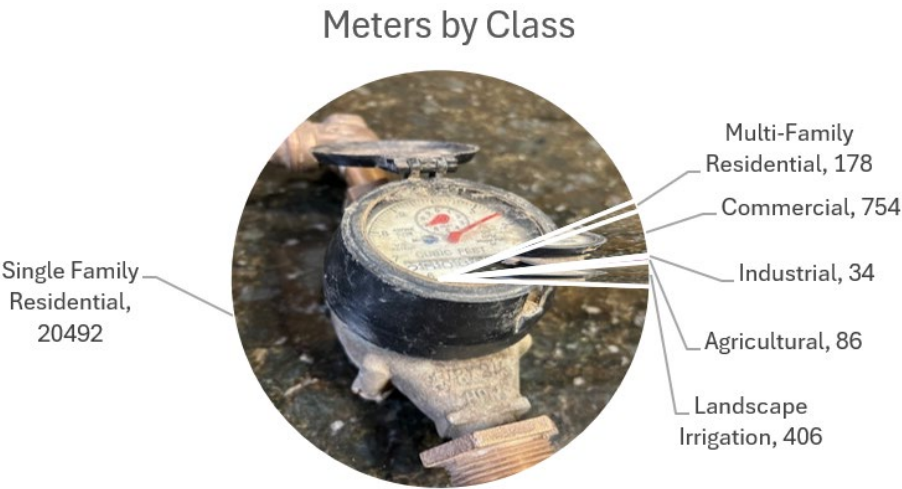
The District’s present service area covers approximately 28 square miles, virtually all of which is in Riverside County and includes the City of Beaumont, the community of Cherry Valley, and some small areas of the City of Calimesa.

BCVWD Service Boundary and Sphere of Influence



Water Services, Supply, and Reliability

The District has both a potable and non-potable water distribution system. At the end of September 2024, the District had 21,950 permanent connections, an increase of 796 connections since September 30, 2023, 93.4% of which are for single-family residences.



The District has 24 wells and 13 tanks ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

In the early 2000's, the District's Board of Directors authorized the purchase of 78.8 acres of land, and eventually constructed the Noble Creek Recharge Facility to recharge imported water from the State Water Project. In September 2023, a ribbon cutting ceremony was held for a joint stormwater capture project between the District and the Riverside County Flood Control and Water Conservation District (RCFC&WCD). This project will capture and recharge approximately 250 acre feet (AF) of water annually. The District is also planning for the possibility of highly treated recycled water being recharged at the facility further out. These water sources will receive additional natural treatment as they recharge the groundwater, like rain and runoff, which naturally treated seep into the ground to become groundwater.

The District's water production for the year ended December 31, 2023, totaled 12,637 AF and consisted of 1,904 AF allocation of unused overlying water rights as determined by the Beaumont Basin Watermaster (BBW). Groundwater was pumped from Edgar Canyon (1,705 AF) and the Beaumont Basin (10,932 AF). The allocation of unused overlying water rights within the Beaumont Basin is calculated with the volume of available water not produced by the Overlying Parties and distributed to the Beaumont Basin Appropriators.

Local Economy and Profile

The District's Service Area is located within Riverside County, the tenth largest county in the United States of America, according to U.S. Census data. Riverside County and San Bernardino County comprise the Inland Empire, one of the nation's fastest-growing metropolitan areas. The Inland Empire covers approximately 27,000 square miles with a population of about 4.7 million.

The population in Riverside County is currently estimated to be approximately 2.51 million. According to the United States Census Bureau, the population in Riverside County has increased by about 14.04% since 2010, compared to the State's population growth during that same period of approximately 5.8%.

From the early to mid-2000s, the City of Beaumont maintained fast paced growth as the population nearly tripled between 1980 and 2005. Between 2010 and 2022, the City experienced a population increase of approximately 47%. Between April 2020 and July 2022 alone, there was an estimated 6.2% increase in population. The population (May 2024) is about 60,200 (2020 Census data estimated 53,100). Beaumont is still one of the fastest-growing California cities.

Concurrently, the population in the unincorporated community of Cherry Valley has exhibited less drastic growth over the last decade. The population increased from about 6,300 in 2010 to approximately 8,025 in 2020. Primarily rural residential, the population density and development in Cherry Valley is less than in the City of Beaumont.

The District provides domestic and non-potable water service to a population of approximately 65,100 between the City of Beaumont and Cherry Valley. The population is expected to double by 2045. At "build-out," the District's total service area population may grow to over 145,000, but this may not happen until after 2045. Table 2 presents additional demographic and economic statistics for the County of Riverside.

The District's current customer base comprises primarily residential and commercial customers. Large consumers remain consistent year to year, with the City of Beaumont, K Hovnanian's Four Seasons, Beaumont Unified School District, CJ Foods, and Perricone Juices rounding out the top five users.

According to US Census Bureau projections, median household incomes within the City of Beaumont are \$102,469 and 21% higher than the County of Riverside at \$84,505, and 11.5% higher than the Statewide median household income of \$91,905. The median value of a single-family owner-occupied housing unit in the vicinity of the City of Beaumont is \$518,400.

Table 2 – Demographic and Economic Statistics for the Last Ten Years

Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
2014	42,117	\$ 63,523	\$ 23,660	14.3%
2015	43,629	56,603	23,783	12.9%
2016	45,349	57,972	24,443	11.3%
2017	46,179	60,807	25,700	4.3%
2018	49,630	63,948	27,142	4.1%
2019	51,475	67,005	28,596	3.6%
2020	52,686	67,005	28,596	8.6%
2021	53,036	71,000	29,900	4.9%
2022	54,690	76,066	32,079	4.3%
2023	57,416	81,928	33,100	4.2%

Sources:

Population: State of California Department of Finance

County Data: Riverside County Office of Economic Development

Table 3 – Principal Employers for the Community in 2023

Employer	2023 ⁽³⁾	
	Number of Employees	Percent of Total Employment ⁽²⁾
County of Riverside	23,772	26.88%
Amazon	14,317	16.19%
March Air Reserve Base	8,593	9.72%
University of California, Riverside	8,398	9.50%
Moreno Valley Unified School District	6,465	7.31%
Kaiser Permanente Riverside Medical Center	6,020	6.81%
Corona-Norco Unified School District	5,817	6.58%
Riverside Unified School District	5,431	6.14%
Stater Bros	4,638	5.24%
Mt. San Jacinto Community College District	4,990	5.64%
Total	88,441	100.00%

Notes:

(1) Community Area defined as the County of Riverside

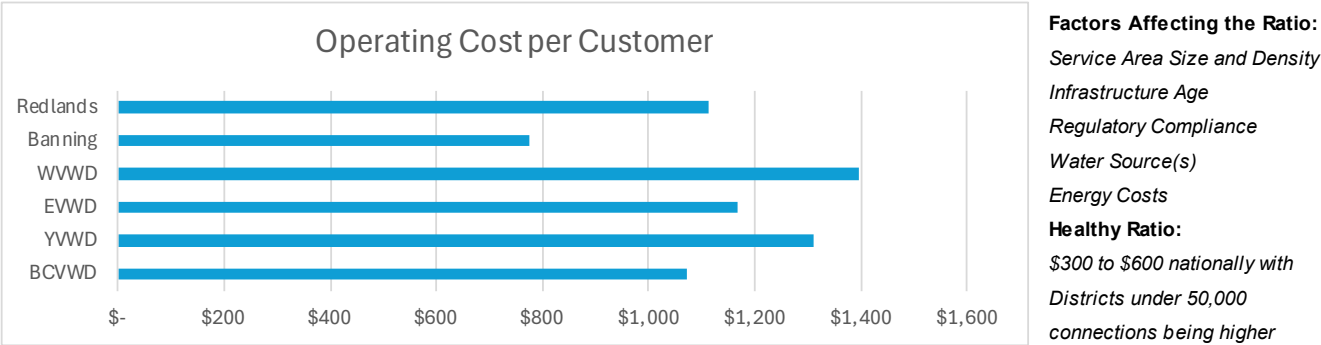
(2) Total employment for the ten major employers for the community area

(3) County of Riverside Economic Development Agency last updated April 2022

Source: Riverside County Economic Development Agency

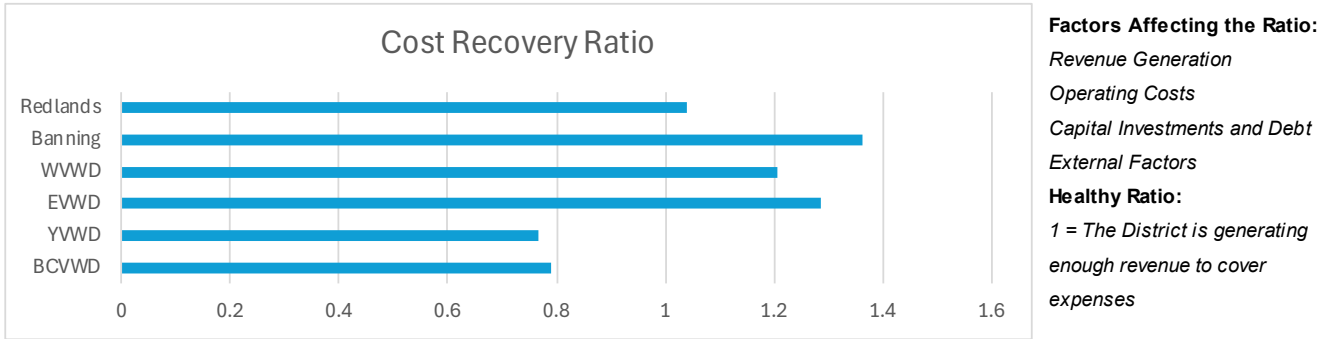
Operating Cost per Customer Meter

Measures how much it costs to serve each customer device, helping to assess overall operational efficiency and cost control.



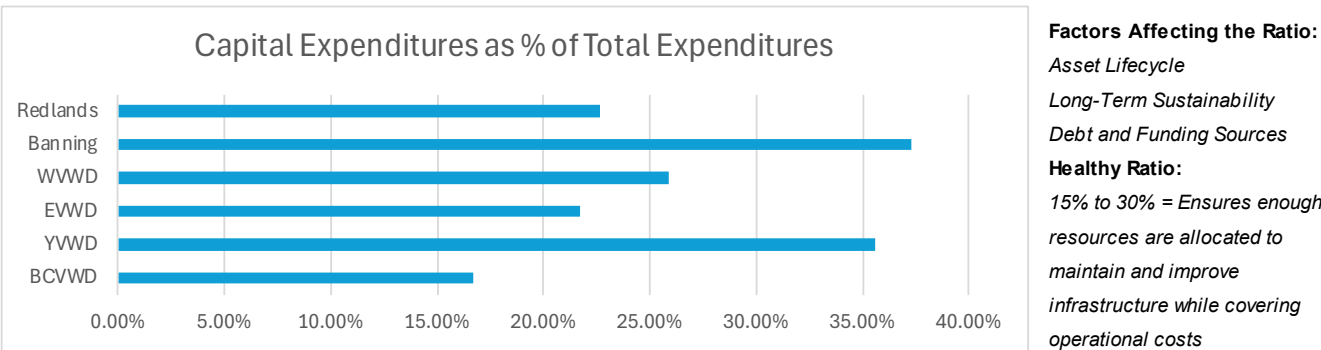
Cost Recovery Ratio

The percentage of operating costs recovered through water rates and fees, showing whether revenue generation aligns with operational expenses.



Capital Expenditures as a Percentage of Total Expenditures

Represents the portion of total spending allocated to infrastructure and long-term assets, balancing the maintenance of current systems with planning for future needs.



Comparators referenced: City of Redlands (Redlands), City of Banning (Banning), West Valley Water District (WVWD), East Valley Water District (EVWD) and Yucaipa Valley Water District (YVWD)

Based on fiscal year ending 2023.

About the Beaumont-Cherry Valley Water District

Our Mission

It is the mission of Beaumont-Cherry Valley Water District to be a leader in water resource management while providing our customers with safe, reliable drinking water at the lowest possible cost.

Our Vision

To ensure long term sustainability through further development of local water resources and to be recognized in the community for our transparency, integrity, and dedication in providing high quality drinking water to our customers.

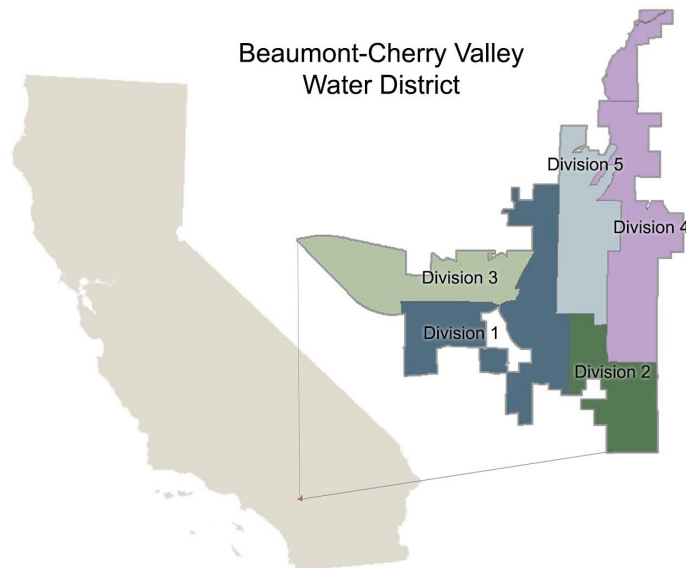
District Governance

The District's Board of Directors (BOD) comprises 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. Appointed by the BOD, the General Manager (GM) administers the daily affairs of the District and implements policy per the direction of the BOD. The BOD meets twice a month, on the second Wednesday and fourth Thursday. Each year the BOD adopts an operating budget before the new fiscal year. The budget authorizes and provides the basis for financial reporting and control of economic operation, and accountability for District funds.

Table 4 – List of Board of Directors with Term Information

<u>Board of Directors ⁽¹⁾</u>	<u>Division Represented</u>	<u>Term Expiration</u>
John Covington, President	Division 4	December 2, 2026
Daniel Slawson, Vice President	Division 3	December 2, 2026
Lona Williams, Secretary	Division 2	December 6, 2024
Andy Ramirez, Treasurer	Division 1	December 6, 2024
David Hoffman, Member	Division 5	December 2, 2026

(1) Board members and their elected positions as of October 31, 2024

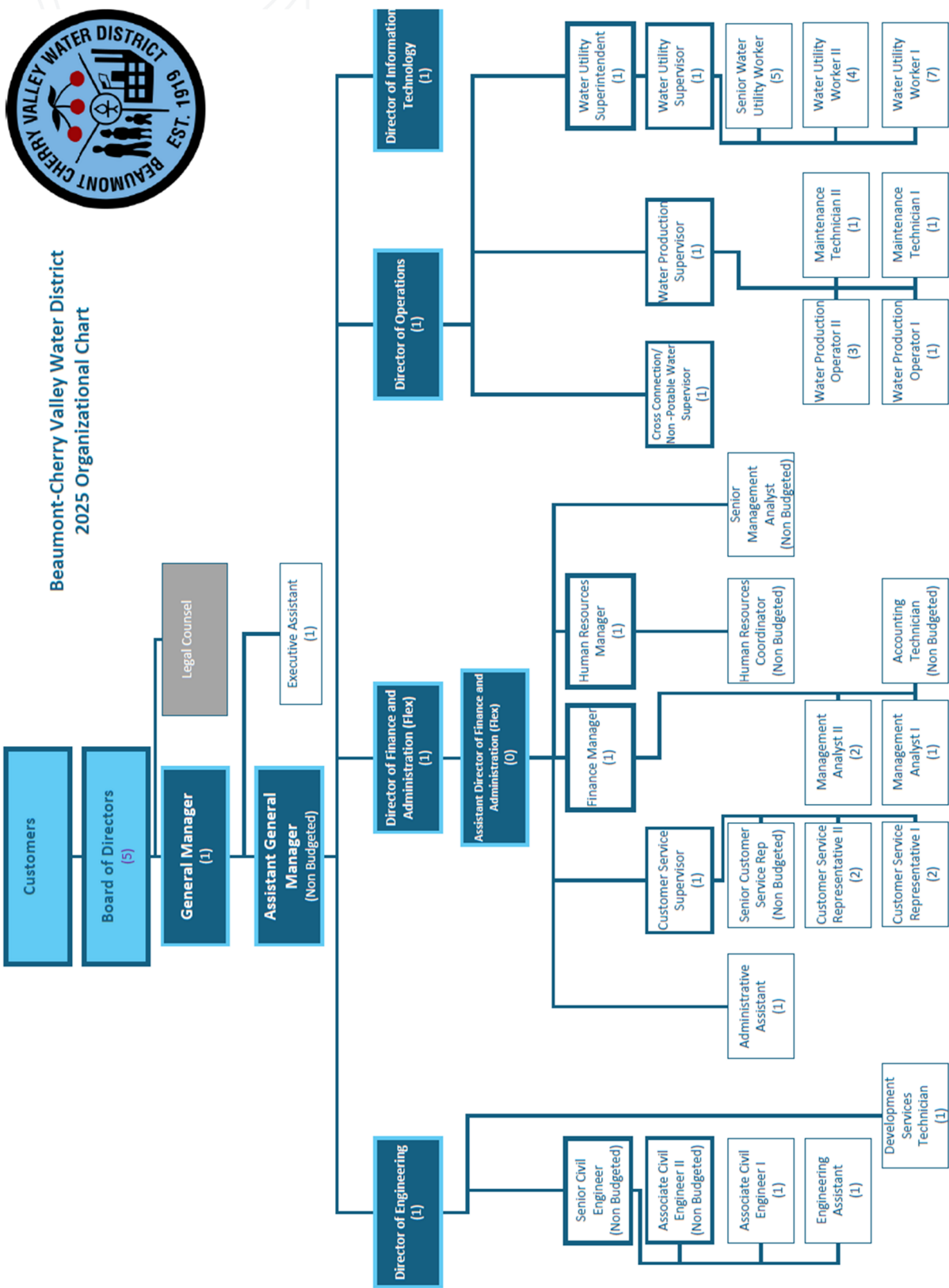


Organization



Organizational Chart

2025 Organization Chart



Board of Directors

Board President

John Covington



Division 4



Beaumont-Cherry Valley Water District

John Covington was elected in 2014 and has served as President, Vice-President, Secretary and Treasurer for the Beaumont-Cherry Valley Water District (BCVWD). Director Covington is currently the Chair to the Personnel Committee and current Board President.

Dedication to Progress

Director Covington has over 3 decades of industry experience, as well as serving many local agencies and intergovernmental committees. He is experienced in local and regional water issues and has been instrumental as an advocate for legislative reform relating to Native American water resources and water rights. Director Covington has provided expert witness testimony related to water rights and has been recognized by many agencies as a collaborative key person in negotiations and implementing key management decisions and projects. Director Covington's commitment to the water industry and community is demonstrated through his community service, membership, and participation in several committees statewide.

Licenses and Societies

- ❖ State of California Water Distribution Grade III
- ❖ State of California Water Treatment Grade III
- ❖ American Water Works Water Distribution Operator Grade II
- ❖ State of California Tribal Advisory Committee Member (DWR)
- ❖ American Water Works Association CA/NV Member
- ❖ Association of California Water Agencies Member
- ❖ California Rural Water Association Board Member
- ❖ State of California Delegate, National Rural Water Association Board of Directors
- ❖ Beaumont Cherry Valley Water District Elected Member (Elected)
- ❖ Riverside County Municipal Advisory Commission (Chairman)

Professional Experience

Director Covington began his water career at BCVWD in 1987 as a Water Distribution System Operator / Supervisor and now has 37 years of water industry experience, an Associate of Arts Degree, and a Water Supply Engineering Certification from San Bernardino Valley College District. Director Covington has been employed by the Morongo Band of Mission Indians since 2005 and was hired to manage the Tribes Water and Wastewater Departments and oversee all water resource management activities and projects. He also serves as the Tribal Government Administrator, which oversees numerous other tribal departments. He also has extensive knowledge related to Tribal Water Rights (Federally Reserved) State Water Rights, and Statewide Resource Water Management.

Vice President

Daniel Slawson



Division 3



Beaumont-Cherry Valley Water District Board Member

Daniel Slawson has been a board member of the BCVWD since 2012. His public service for the District includes Board President in 2017 and 2021 and Vice-President in 2019 and 2024. His service aided the District in achieving and gaining annual recognition awards, sustaining financial stability, and providing a source for collaboration with other special district entities.

Dedication to Progress

In addition to advocating for conservation and fiscal sustainability, Director Slawson encourages collaboration and communication. In addition to being Vice President of the Board to the District, Director Slawson is also:

- ❖ Chair of the San Geronio Pass Regional Water Alliance
- ❖ Member of the Association of California Water Agencies
- ❖ Member of the California Special Districts Association

Professional Experience

As a partner of Winchester Associates, Director Slawson manages the Surveying Division and is Vice President of Land Surveying. Since 1992, his experience has been in local agency improvement design standards, infrastructure planning, parcel and tract mapping, and boundary and construction surveying. This experience has allowed him to understand and advise on infrastructure issues, comment on contract provisions and negotiations, and offer insight on project impacts on the region.

Director Slawson is licensed by the California Department of Consumer Affairs Board of Professional Engineers, Land Surveyors, and Geologists as a Professional Land Surveyor. Director Slawson has a Certificate in Computer Aided Design from the University of California Riverside.

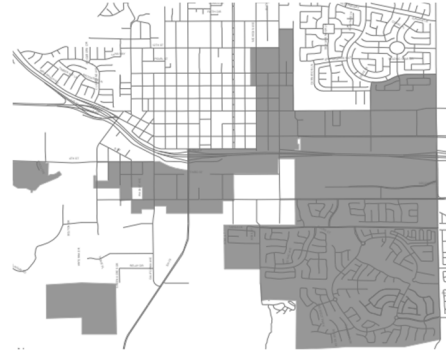
Director Slawson was raised in the beautiful area of Moreno Valley and has lived in our prestigious City of Beaumont for 17 years. Director Slawson is married to a passionate and caring registered nurse, continuing the service theme, and his teenage daughter attends a local Beaumont public school.

Secretary

Lona Williams



Division 2



Beaumont-Cherry Valley Water District Board Member

On October 2, 2018, Lona Williams was appointed to Division 2 of the BCVWD Board of Directors. She then ran unopposed for the vacancy and was re-appointed in 2020 and once again in the 2024 election.

Dedication to Progress

During her tenure as Board President, Director Williams oversaw the acquisition of \$1.58 million in American Rescue Plan Act (ARPA) funds for the District, as well as the implementation of the Beaumont Master Drainage Plan (MDP) Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and BCVWD. This project aims to protect the Cherry Valley community from flooding during the wet weather, which will help offset the need for imported water by conveying stormwater to the Noble Creek Recharge Facility and recharging the Beaumont Groundwater Management Zone. Additionally, as a board member, Director Williams helped ensure that implemented policies were successful for projects such as six water conservation projects; a cooperative agreement for recycled water; and securing \$1.5 million in federal grants for meter improvements.

Director Williams also serves on the Finance and Audit Committee, which oversees financial reporting, audits and internal controls while promoting fiscal responsibility and transparency. Director Williams also serves on the Ad Hoc Communications Committee, which has been instrumental in communicating to the rate payers throughout two state fire emergencies, the COVID-19 pandemic, the drought and other local issues.

Professional Experience

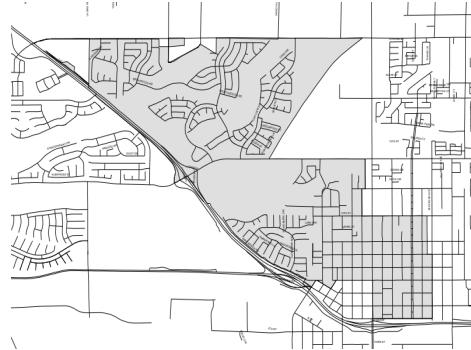
Director Williams holds a Master's Degree in Business Administration and a Bachelor of Science in Business from the University of Redlands. Director Williams is also a Veteran of the United States Army and her public sector work has allowed her to serve in a capacity at the local School District, City, County, and Federal levels. During her university career, she was twice inducted into the Whitehead Leadership Society, an organization established to encourage leadership and academic excellence within the University of Redlands School of Business & Society. As facilitators of professional education and lifelong learning, individual members of the Society have the responsibility to: Provide active service and support to the University community, foster an academic climate for enhancing School of Business & Society student achievement, focus on increasing productive student and faculty dialogue, and honor the traditions of the liberal arts.

Treasurer

Andy Ramirez



Division 1



Beaumont-Cherry Valley Water District Board Member

Andy Ramirez has been a board member of BCVWD since 2016. He is an experienced public servant and currently serves as a Director of Public Works & Community Services for a local agency. Director Ramirez enjoys simplifying organizational complexities, improving operational and budgetary efficiencies, and building cohesive teams. Director Ramirez has a Master's Degree in Public Administration and graduated with the highest honors from California Baptist University. He resides with his wife and children in Beaumont, California.

Dedication to Progress

As a board member, Director Ramirez helped ensure that implemented policies were successful for projects such as six water conservation projects; a cooperative agreement for recycled water; securing \$1.5 million in federal grants for meter improvements; securing \$7.5 million grant for the construction of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and the BCVWD. This project aims to protect the Cherry Valley community from flooding during wet weather and offsets the need for imported water by conveying up to 250 acre-feet of stormwater to the Noble Creek Recharge Facility and recharging the Beaumont Groundwater Management Zone. Additionally, Director Ramirez advocated for area residents who lost income due to COVID-19 to seek rent and utility support through the United Lift Rental Assistance Program.

Professional Experience

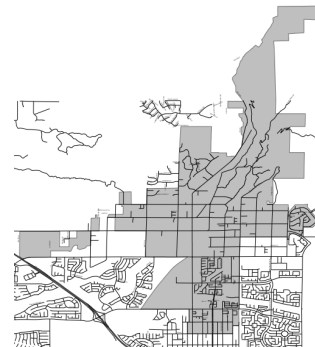
Director Ramirez began his career in the water industry in the late 1990s, installing water and sewer pipelines. His diverse experience continued into the public sector as an executive advisor to the City of Hemet Fire Chief, a Management Analyst in the City Manager's office for the City of San Jacinto, managing operations for the City of San Bernardino, and directing public works and capital improvement projects for the City of Palm Desert. For over a decade, Director Ramirez has served in municipal government and has enjoyed collaborating with local municipalities and intergovernmental agencies such as the Western Riverside Council of Governments (WRCOG) and the Orange County Water District (OCWD). He and his family currently volunteer their time at their local church.

Member

David Hoffman



Division 5



Beaumont-Cherry Valley Water District Board Member

David Hoffman was elected to the BCVWD Board of Directors in 2014. Since taking office, Director Hoffman has dedicated himself to the District, emphasizing fiscal responsibility and sustainability. His devotion is recognized by Board nominations of Treasurer from 2017 through 2019 and again in 2021, and he served as Board President in 2023, with unanimous support each year.

As a board member, Director Hoffman has ensured policies create successful projects in water conservation projects; securing \$1.5 million in federal grants for meter improvements; and implementation of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and the BCVWD.

Dedication to Progress

During the Covid-19 pandemic, Director Hoffman provided support on financial utility assistance grants through the California Water and Wastewater Arrearages Payment Program, a program funded by the State Water Resources Control Board (SWRCB) using the Federal American Rescue Plan Act of 2021, as well as rent and utility support through the United Lift Rental Assistance Program through the County of Riverside. Director Hoffman is currently serving on the Recycled Water Committee which consists of representation from BCVWD, the City of Beaumont and San Geronio Pass Water Agency.

In addition to being the Board Treasurer for several years in the past, Director Hoffman has been the Chairman of the Finance and Audit Committee since 2016. The Committee oversees financial reporting, audit, and internal controls while promoting fiscal responsibility and transparency.

Professional Experience

Director Hoffman has been a local businessman since 1982, providing products and services in the Calimesa and Cherry Valley areas. With a focus on customer service, individualized support and attention to detail, the family-run business has customers from all over the Inland Empire, has expanded to a 3,000-foot retail store and has an additional ten-acre hay yard. As a Calimesa Chamber of Commerce Member, Director Hoffman and his company understand the local communities needs and participate in the community workshop and animal education.

Director Hoffman District Goals

- ❖ Maintain a Balanced Budget with Full Transparency
- ❖ Pursue Additional Water Sources as the Area Continues to Grow
- ❖ District to Provide Safe and Healthy Water to all Rate Payers
- ❖ Secure Quality Capital Improvement Components and Outside Labor that Meets District Standards
- ❖ Provides a Safe and Desirable Work Environment for District Employees

District Staff

Beaumont-Cherry Valley Water District Staffing

Beaumont-Cherry Valley Water District (BCVWD) values its dedicated staff across all positions, recognizing that each role contributes to delivering reliable, high-quality service to our customers. To ensure operational excellence, the District strives to budget for adequate staffing levels that align with both current needs and anticipated growth. In recent years, staffing shortages have posed challenges, yet BCVWD remains committed to providing competitive opportunities to attract and retain skilled employees. By investing in our workforce, we aim to build a resilient team prepared to meet the District's mission of exceptional service and community engagement.

Table 5 – Staffing Levels from 2020 to 2025

District Employee Position	2020 Actual ⁽¹⁾		2021 Actual ⁽¹⁾		2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Accounting Technician	0	0	1	0	0	0	0	0	0	0	0	0
Administrative Assistant	1	0	1	0	1	0	1	0	1	0	1	0
Assistant Director of Finance and Administration (FLEX)	0	0	0	0	0	0	1	0	1	0	0	0
Assistant Director of Operations	1	0	0	0	0	0	0	0	0	0	0	0
Assistant General Manager	0	0	0	0	0	0	0	0	0	0	0	0
Associate Civil Engineer I	0	0	0	0	0	0	0	0	1	0	1	0
Associate Civil Engineer II	0	0	0	0	0	0	0	0	0	0	0	0
Cross Connection/Non-Potable Water Supervisor	0	0	0	0	0	0	1	0	1	0	1	0
Customer Service Representative I	2	0	3	0	2	1	1	0	2	0	2	0
Customer Service Representative II	1	0	1	0	1	0	2	0	2	0	2	0
Customer Service Supervisor	1	0	1	0	1	0	1	0	1	0	1	0
Development Services Technician	0	1	1	0	1	0	1	0	1	0	1	0
Director of Engineering	0	0	1	0	1	0	1	0	1	0	1	0
Director of Finance and Administration	1	0	1	0	1	0	0	1	0	0	1	0
Director of Information Technology	1	0	1	0	1	0	1	0	1	0	1	0
Director of Operations	0	0	1	0	1	0	1	0	1	0	1	0
District Engineer (contracted)	0	2	0	1	0	1	0	1	0	2	0	2
Engineering Assistant	2	0	2	0	2	0	2	0	1	0	1	0
Engineering Intern	0	0	0	0	0	0	0	0	0	1	0	1
Executive Assistant	0	1	0	1	0	1	1	0	1	0	1	0
Finance Manager	1	0	1	0	1	0	1	0	1	0	1	0
General Manager	1	0	1	0	1	0	1	0	1	0	1	0
Human Resources Coordinator	1	0	1	0	0	0	0	0	0	0	0	0
Human Resources Manager	0	0	0	0	1	0	1	0	1	0	1	0
Maintenance Technician I	0	0	0	0	0	0	0	0	1	0	1	0
Maintenance Technician II	0	0	1	0	1	0	1	0	1	0	1	0
Management Analyst I	0	0	0	0	1	0	1	0	1	0	1	0
Management Analyst II	1	0	1	0	1	0	0	0	2	0	2	0
Senior Civil Engineer	1	0	0	0	0	0	0	0	0	0	0	0
Senior Customer Service Rep	0	0	0	0	0	0	0	0	0	0	0	0
Senior Management Analyst	1	0	1	0	1	0	0	0	0	0	0	0
Senior Water Utility Worker	2	0	4	0	4	0	4	0	5	0	5	0
Water Production Operator I	1	0	0	0	0	0	1	0	1	0	1	0
Water Production Operator II	2	0	3	0	3	0	3	0	3	0	3	0
Water Production Supervisor	1	0	1	0	1	0	1	0	1	0	1	0
Water Utility Superintendent	1	0	1	0	1	0	1	0	1	0	1	0
Water Utility Supervisor	1	0	1	0	1	0	1	0	1	0	1	0
Water Utility Worker I	6	0	5	0	5	4	5	1	7	2	7	2
Water Utility Worker I - AMR (grant funded) ⁽²⁾	0	1	0	0	0	2	0	2	0	0	0	0
Water Utility Worker II	3	0	4	0	4	0	3	0	4	0	4	0
	33	5	39	2	38	9	38	5	46	5	46	5
	Count	38	Count	41	Count	47	Count	43	Count	51	Count	51
	FTE	35.5	FTE	40	FTE	42.5	FTE	40.5	FTE	48.5	FTE	48.5

(1) Actuals are based on the employee counts as of 12/31 of that budget year

(2) Temporary assistance used as needed in 2023, for grant portion of the project ended April 2024

Table 6 - Summary of Personnel per Department

Department	2020 Budget FTE	2020 Actual FTE	2021 Budget FTE	2021 Actual FTE	2022 Budget FTE	2022 Actual FTE	2023 Budget FTE	2023 Actual FTE	2024 Budget FTE	2024 Actual FTE as of 9/30	2025 Budget FTE
Engineering	6	4.5	5.5	4.5	5.5	4.5	5.5	4.5	5.5	4.5	5.5
Finance and Administration	13.5	11.5	14.5	13.5	15	13	14	11.5	14	14	14
Information Technology	1	1	1	1	1	1	1	1	1	1	1
Operations	22	18.5	24	21	26	24	28	23.5	28	27	28
	42.5	35.5	45	40	47.5	42.5	48.5	40.5	48.5	46.5	48.5

Salaries and Benefits

The personnel budget for 2025 includes 48.5 full-time equivalent (FTE) positions, maintaining the same staffing levels as 2024. However, salary ranges for certain positions were adjusted based on an internal compensation study to align with market rates.

Salaries and benefits in the operating budget total \$9,231,000, reflecting an increase of \$831,500 or 9.9% from 2024. This increase includes adjustments from the compensation study as well as the 2.5% Cost of Living Adjustment (COLA) based on the Memorandum of Understanding (MOU), for the August-to-August Unadjusted Consumer Price Index for U.S. Cities.

With ongoing community growth driving the need for additional personnel to support services, infrastructure, projects, and state mandates, the District focused on filling part-time and temporary positions in 2023 to limit fiscal impact. However, this approach proved inefficient due to repeated recruitment and training efforts. In 2024, the District shifted its strategy toward investing in permanent staff, a change that remains in place for 2025. This approach allows the District to enhance efficiency and support current staff as it continues to address increasing demands.

The District contributes to California Public Employees' Retirement System (CalPERS), a multiple-employer defined benefit pension plan. Effective fiscal year 2002, the District contracted with CalPERS for 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 on 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 8.25% of their annually 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 primary method of a contribution rate. The plan's regular contribution continues to be collected as a percentage of payroll. The unfunded accrued liability (UAL) is billed at the beginning of the CalPERS fiscal year, with the option of prepayment at a discounted rate or monthly payments. The District's UAL total for 12 monthly payments was \$275,328 for 2024/2025. The District opted for the single prepayment option of \$270,911 in lieu of the monthly payments, saving \$9,059.

Retiree Benefit/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. In 2022, the Board adopted Resolution 2022-15: Electing to Participate in the California Employers' Retiree Benefit Trust (CERBT) program, Adopting the Agreement to Prefund Other Post-Employment Benefits (OPEB) through CalPERS, and Execution of Related Documents. CERBT is a Section 115 trust fund dedicated to prefunding OPEB for all eligible California public agencies. At the September 13, 2023 Regular Board meeting, the Board adopted Resolution 2023-24: Electing to Participate in the California Employers' Pension Prefunding Trust (CEPPT) program, Adopting the Agreement to Prefund Employment Contributions to a Defined Benefit Pension Plan through CalPERS, and Execution of Related Documents. By joining these trust funds, the District is prefunding future costs from investment earnings provided by CalPERS. Contributions to the CERBT and CEPPT programs are voluntary and determined by the District. Under the District's current Funding Policy, the CERBT is funded with \$111,300 annually, and the CEPPT is funded with \$73,540, annually, both through the end of Fiscal Year 2025.



Salary Schedule by Classification

The salary schedule lists each job classification approved by the Board of Directors, including those that may not currently be filled or differ from the organizational chart, such as part-time or temporary positions. Each classification is assigned a salary range, which is detailed in hourly rates across five steps. Typically, new hires start at Step 1 and are eligible for annual merit (step) increases of 5% based on their range, with a maximum hourly rate identified as Step 5. The annual salary range is calculated based on 2,080 hours, or 26 pay periods, for consistency, regardless of years with 27 pay periods.

Effective: January 1, 2025		Hourly rates (per step)					Annual Range	
Classification	Salary Range*	Step 1	Step 2	Step 3	Step 4	Step 5	(based on 2080 hrs.; rounded to nearest dollar)	
Accounting Technician	26	32.29	33.90	35.59	37.37	39.24	67,163	81,619
Administrative Assistant	25	31.50	33.08	34.73	36.47	38.29	65,520	79,643
Assistant Director of Finance	60	74.73	78.47	82.39	86.51	90.84	155,438	188,947
Assistant General Manager	73	103.01	108.16	113.57	119.25	125.21	214,261	260,437
Associate Civil Engineer I	42	47.92	50.32	52.84	55.48	58.25	99,674	121,160
Associate Civil Engineer II	47	54.21	56.92	59.77	62.76	65.90	112,757	137,072
Cross Connection/Non-Potable Water Supervisor	42	47.92	50.32	52.84	55.48	58.25	99,674	121,160
Customer Service Representative I	20	27.85	29.24	30.70	32.23	33.84	57,928	70,387
Customer Service Representative II	25	31.50	33.08	34.73	36.47	38.29	65,520	79,643
Customer Service Supervisor	39	44.50	46.72	49.06	51.51	54.09	92,560	112,507
Development Services Technician	22	29.25	30.71	32.25	33.86	35.55	60,840	73,944
Director of Engineering	62	78.52	82.45	86.57	90.90	95.44	163,322	198,515
Director of Finance and Administration	67	88.83	93.27	97.93	102.83	107.97	184,766	224,578
Director of Information Technology	61	76.62	80.45	84.47	88.69	93.12	159,370	193,690
Director of Operations	61	76.62	80.45	84.47	88.69	93.12	159,370	193,690
Engineering Assistant	37	42.36	44.48	46.70	49.04	51.49	88,109	107,099
Engineering Intern	4	18.76	19.70	20.69	21.72	22.81	39,021	47,445
Executive Assistant	43	49.11	51.57	54.15	56.86	59.70	102,149	124,176
Finance Manager	50	58.38	61.30	64.36	67.58	70.96	121,430	147,597
General Manager	Contract					132.53	-	275,662
Human Resources Coordinator	33	38.37	40.29	42.30	44.42	46.64	79,810	97,011
Human Resources Manager	40	45.62	47.90	50.29	52.80	55.44	94,890	115,315
Maintenance Technician I	24	30.73	32.27	33.88	35.57	37.35	63,918	77,688
Maintenance Technician II	28	33.92	35.62	37.40	39.27	41.23	70,554	85,758
Management Analyst I	31	36.53	38.36	40.28	42.29	44.40	75,982	92,352
Management Analyst II	38	43.42	45.59	47.87	50.26	52.77	90,314	109,762
Senior Civil Engineer	53	62.87	66.01	69.31	72.78	76.42	130,770	158,954
Senior Customer Service Rep	30	35.64	37.42	39.29	41.25	43.31	74,131	90,085
Senior Management Analyst	45	51.60	54.18	56.89	59.73	62.72	107,328	130,458
Senior Water Utility Worker	32	37.43	39.30	41.27	43.33	45.50	77,854	94,640
Water Production Operator I	28	33.92	35.62	37.40	39.27	41.23	70,554	85,758
Water Production Operator II	33	38.37	40.29	42.30	44.42	46.64	79,810	97,011
Water Production Supervisor	47	54.21	56.92	59.77	62.76	65.90	112,757	137,072
Water Utility Superintendent	51	59.85	62.84	65.98	69.28	72.74	124,488	151,299
Water Utility Supervisor	44	50.36	52.88	55.52	58.30	61.21	104,749	127,317
Water Utility Worker I	24	30.73	32.27	33.88	35.57	37.35	63,918	77,688
Water Utility Worker II	28	33.92	35.62	37.40	39.27	41.23	70,554	85,758

Board of Directors

\$296.40 per day for meeting attendance in accordance with District rules and regulations

***Positions highlighted in grey are non-budget positions not intended to be filled in 2025*

Salary Range Schedule

The salary ranges, numbered 1 through 100, were established during the 2019 Classification and Compensation Study to promote transparency and consistency. Each range is separated by 2.5% and includes five hourly steps, reflecting the structure used to calculate individual salaries. The salary ranges are updated annually to incorporate cost-of-living adjustments (COLA) as identified by the Memorandum of Understanding (MOU) approved by the Board of Directors. For 2025, a 2.5% COLA was applied to all ranges.

2025 Full Salary Range Schedule

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
1	17.42	18.29	19.20	20.16	21.17
2	17.86	18.75	19.69	20.67	21.70
3	18.30	19.22	20.18	21.19	22.25
4	18.76	19.70	20.69	21.72	22.81
5	19.23	20.19	21.20	22.26	23.37
6	19.71	20.70	21.73	22.82	23.96
7	20.20	21.21	22.27	23.38	24.55
8	20.70	21.74	22.83	23.97	25.17
9	21.22	22.28	23.39	24.56	25.79
10	21.76	22.85	23.99	25.19	26.45
11	22.30	23.42	24.59	25.82	27.11
12	22.86	24.00	25.20	26.46	27.78
13	23.43	24.60	25.83	27.12	28.48
14	24.01	25.21	26.47	27.79	29.18
15	24.61	25.84	27.13	28.49	29.91
16	25.23	26.49	27.81	29.20	30.66
17	25.98	27.28	28.64	30.07	31.57
18	26.51	27.84	29.23	30.69	32.22
19	27.15	28.51	29.94	31.44	33.01
20	27.85	29.24	30.70	32.23	33.84
21	28.54	29.97	31.47	33.04	34.69
22	29.25	30.71	32.25	33.86	35.55
23	29.98	31.48	33.05	34.70	36.44
24	30.73	32.27	33.88	35.57	37.35
25	31.50	33.08	34.73	36.47	38.29
26	32.29	33.90	35.59	37.37	39.24
27	33.10	34.76	36.50	38.32	40.24
28	33.92	35.62	37.40	39.27	41.23
29	34.77	36.51	38.34	40.26	42.27
30	35.64	37.42	39.29	41.25	43.31
31	36.53	38.36	40.28	42.29	44.40
32	37.43	39.30	41.27	43.33	45.50
33	38.37	40.29	42.30	44.42	46.64
34	39.33	41.30	43.36	45.53	47.81
35	40.32	42.34	44.46	46.68	49.01
36	41.31	43.38	45.55	47.83	50.22
37	42.36	44.48	46.70	49.04	51.49
38	43.42	45.59	47.87	50.26	52.77
39	44.50	46.72	49.06	51.51	54.09
40	45.62	47.90	50.29	52.80	55.44
41	46.75	49.09	51.54	54.12	56.83
42	47.92	50.32	52.84	55.48	58.25
43	49.11	51.57	54.15	56.86	59.70
44	50.36	52.88	55.52	58.30	61.21
45	51.60	54.18	56.89	59.73	62.72
46	52.88	55.52	58.30	61.22	64.28
47	54.21	56.92	59.77	62.76	65.90
48	55.57	58.35	61.27	64.33	67.55
49	56.95	59.80	62.79	65.93	69.23
50	58.38	61.30	64.36	67.58	70.96

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
51	59.85	62.84	65.98	69.28	72.74
52	61.33	64.40	67.62	71.00	74.55
53	62.87	66.01	69.31	72.78	76.42
54	64.45	67.67	71.05	74.60	78.33
55	66.06	69.36	72.83	76.47	80.29
56	67.71	71.10	74.65	78.38	82.30
57	69.39	72.86	76.50	80.33	84.35
58	71.13	74.69	78.42	82.34	86.46
59	72.90	76.55	80.38	84.40	88.62
60	74.73	78.47	82.39	86.51	90.84
61	76.62	80.45	84.47	88.69	93.12
62	78.52	82.45	86.57	90.90	95.44
63	80.48	84.50	88.73	93.17	97.83
64	82.50	86.62	90.95	95.50	100.28
65	84.55	88.78	93.22	97.88	102.77
66	86.66	90.99	95.54	100.32	105.34
67	88.83	93.27	97.93	102.83	107.97
68	91.05	95.60	100.38	105.40	110.67
69	93.33	98.00	102.90	108.04	113.44
70	95.66	100.44	105.46	110.73	116.27
71	98.05	102.95	108.10	113.50	119.18
72	100.50	105.53	110.81	116.35	122.17
73	103.01	108.16	113.57	119.25	125.21
74	105.60	110.88	116.42	122.24	128.35
75	108.23	113.64	119.32	125.29	131.55
76	110.94	116.49	122.31	128.43	134.85
77	113.72	119.41	125.38	131.65	138.23
78	116.55	122.38	128.50	134.92	141.67
79	119.47	125.44	131.71	138.30	145.22
80	122.46	128.58	135.01	141.76	148.85
81	125.51	131.79	138.38	145.30	152.57
82	128.66	135.09	141.84	148.93	156.38
83	131.86	138.45	145.37	152.64	160.27
84	135.15	141.91	149.01	156.46	164.28
85	138.54	145.47	152.74	160.38	168.40
86	142.00	149.10	156.56	164.39	172.61
87	145.56	152.84	160.48	168.50	176.92
88	149.20	156.66	164.49	172.71	181.35
89	152.93	160.58	168.61	177.04	185.89
90	156.75	164.59	172.82	181.46	190.53
91	160.67	168.70	177.13	185.99	195.29
92	164.68	172.91	181.56	190.64	200.17
93	168.80	177.24	186.10	195.41	205.18
94	173.03	181.68	190.76	200.30	210.31
95	177.34	186.21	195.52	205.30	215.56
96	181.78	190.87	200.41	210.43	220.95
97	186.33	195.65	205.43	215.70	226.48
98	190.98	200.53	210.56	221.09	232.14
99	195.75	205.54	215.82	226.61	237.94
100	200.65	210.68	221.21	232.27	243.88

District Achievements



District Accomplishments

2024 District Wide Accomplishments

Service

1. Successfully supported the deployment of the final 200 automatic meters and associated transmitters, completed installations of system collectors and repeaters, and conducted extensive testing and quality assurance activities. By year-end, the AMI technology was activated, significantly enhancing operational efficiency and giving staff access to real-time water usage data.
2. Facilitated department-wide coordination to initiate and advance critical capital improvement projects across District locations, ensuring alignment with project timelines and budget targets.

Water

1. Completed and distributed the 2023 Water Quality and Consumer Confidence reports, communicating availability to consumers within the state-mandated timeframe. This accomplishment reflects BCVWD's dedication to water safety and transparency, enhancing customer trust and regulatory compliance.
2. Maintained full compliance with State and Federal drinking water standards by completing all required regulatory water quality sampling, including Unregulated Contaminant Monitoring Rule (UCMR) 5 testing. These actions demonstrate a commitment to environmental stewardship and public health, securing safe water resources for current and future generations.
3. Advanced District and regional water supply initiatives by updating annual water consumption models, assessing storage needs, and actively collaborating with stakeholders on the Sites Reservoir project to support future water reliability.

Personnel

1. Delivered comprehensive leadership training and departmental resources to management staff, promoting operational efficiency and empowering leaders to implement effective processes that benefit all District stakeholders.
2. Organized a successful Benefits and Health Fair, offering personnel access to valuable resources and information, enabling them to make informed decisions about their health and benefits options.
3. Cultivated a culture of continuous improvement by conducting an employee engagement survey, analyzing feedback, and implementing changes to enhance workplace practices. These efforts fostered a more collaborative environment and strengthened alignment with the District's mission and goals.

District Awards

Operating Budget Excellence Award

The California Society of Municipal Finance Officers (CSMFO) is a statewide organization serving all California municipal finance professionals. Its mission is to promote excellence in financial management through innovation, continuing education, and professional development. Recognizing that public servants are obligated to serve the public's interests, CSMFO actively improves fiscal integrity and adherence to the highest standards of ethical conduct and creates better accountability by disseminating best practices.

CSMFO established the Operating Budget Excellence Award to recognize agencies whose budget documents reflect a commitment to specific statewide criteria of the highest quality, our comprehensive, transparent, and exhibit exceptional clarity and presentation effectiveness. The District has received the award for the past four years (2021, 2022, 2023, and 2024).



The award represents the continued commitment to following best practices in budget preparation. To receive the Excellence Award in budgeting, a governmental unit must publish a budget document that meets specific criteria as a policy document, financial plan, and communication tool. Attainment of the Operating Budget Excellence Award represents a significant accomplishment by BCVWD and its management.

Investment Policy Certification

The California Municipal Treasurers Association (CMTA) was founded in 1958 by a handful of Municipal Treasurers from Northern and Southern California whose primary interest was improving their local government function. CMTA is a professional organization with a mission to lead in promoting and enhancing the fiduciary responsibility and integrity of individuals responsible for public funds.

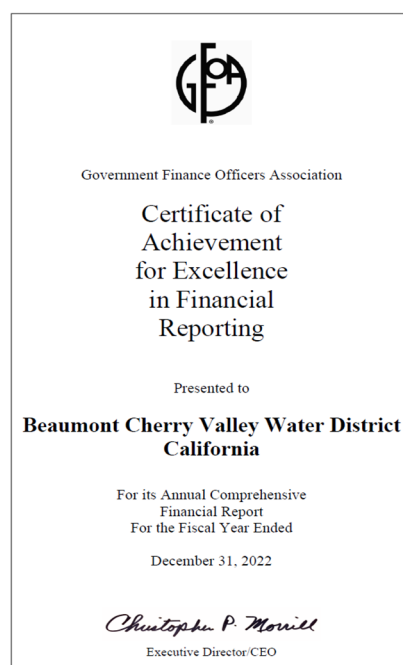
The CMTA Investment Policy Certification confirms the District has met industry best practices for California's public sector agencies and districts. Fellow CMTA members reviewed the policy, many of which have earned the Certified California Municipal Treasurers (CCMT) designation, show transparency and due diligence, and cited all required Government Codes.



The award represents a commitment to following best practices in investments. To receive the award, a governmental unit must address eighteen areas: Scope, Prudence, Objective, Delegation of Authority, Ethics and Conflicts of Interest, Authorized Financial Dealers and Institutions, Authorized and Suitable Investments, Review of Investment Portfolio, Investment Pools/Mutual Funds, Collateralization, Safekeeping and Custody, Diversification, Maximum Maturities, Internal Controls, Performance Standards, Reporting, Investment Policy Adoption, and Glossary.

Certificate of Achievement for Excellence in Financial Reporting

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and recognize individual governments to succeed in achieving that goal. The Certificate is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.



Reports submitted to the Program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee, comprised of individuals with expertise in public sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance professionals.

Great Place to Work Certification

Organizations partner with Great Place To Work to understand how effectively their leaders create the conditions for an overwhelmingly positive employee experience. Great Place To Work offers best-in-class data about the employee experience, sourced from surveys taken by millions of employees globally. This data offers organizations invaluable insight into how their workers will interact with the workplace and establishes benchmarks for working conditions around the world.

Great Place To Work Certification criteria are the global standard for quantifying and benchmarking the employee experience. Certification evaluates workplace culture from the perspective that matters the most, the employee, offering the most comprehensive picture on the market of the internal health of an organization.



Positive employee responses to the Trust Index Survey (four and above on the five-point scale) are averaged to provide an organization-wide assessment of culture: the Trust Index. Companies that score above the current threshold become Great Place To Work Certified.

Certificate of Appreciation

The Low-Income Household Water Assistance Program (LIHWAP) is a one-time financial program to assist Californians struggling to pay overdue residential water and wastewater bills. LIHWAP was established by Congress in December 2020. LIHWAP is funded by the federal government and administered by the California Department of Community Services and Development (CSD). Through LIHWAP, CSD worked with a network of community-based local service providers to help low-income households pay down outstanding water and wastewater utility bills.



BCVWD was awarded \$46,698.48 from LIHWAP to provide qualifying low-income residents a one-time payment of up to \$2,000 towards their utility bill. The grant award was applied to 150 accounts from the period of July 2022-March 2024 and was fully completed by June 2024.

2024 Award for Achievement for Information Technology Practices

The Municipal Information Systems Association of California (MISAC) includes IT professionals from cities, towns, public safety, special districts and other local governmental agencies/districts. The MISAC State Board of Directors manages the direction of the association as a whole via state bylaws and Four Pillars: education, member resources, relationships, and advocacy. MISAC strives to promote leadership, education, and access to resources for local agency technology professionals in order to enhance local government services and effectiveness using its Four Pillars.



The Award for Achievement Information Technology Practices for Information Technology and Cybersecurity is a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices.

Resolution for Budget Adoption

Budget Resolution

Annually, the Board of Directors (BOD) approves and adopts the Fiscal Year (FY) Operating Budget and Capital Improvement Budget by adopting a Resolution.

The District's General Manager (GM) is authorized to take all necessary actions to implement the provisions of the FY Budget as adopted by the Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.

The GM is directed to implement the Resolution's intent following applicable procedures. The expenditure amounts designated for the FY are appropriated and expended by departments per funding source designation. The Finance and Administration Department prepares the annual Operating and Capital Improvement Budget (CIB), using projected financials for presentation to the BOD, intending to submit for full budget document approval before year-end, effective January 1, 2025.

RESOLUTION 2024-22

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAUMONT-CHERRY VALLEY WATER DISTRICT
ADOPTING THE FISCAL YEAR 2025 OPERATING
BUDGET AND 2025-2029 CAPITAL IMPROVEMENT
BUDGET FOR THE FISCAL YEAR ENDING DECEMBER
31, 2025**

WHEREAS, the Board of Directors of the Beaumont-Cherry Valley Water District has reviewed the staff report, draft budget, and associated materials distributed for the December 11, 2024, Regular Meeting of the Board of Directors; and

WHEREAS, the Board of Directors has determined that it is necessary for the efficient management of the District that certain sums of revenue be appropriated to the activities as set forth in said budget,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Beaumont-Cherry Valley Water District:

1. In all aspects, the recitals stated above are true and correct.
2. The Budget Staff Report and Presentation and all associated documents are incorporated herein by reference, approved, and adopted as findings.
3. The Board of Directors determines and adopts the proposed organizational structure outlined in the staff report, budget, and associated documents.
4. The Board of Directors hereby approves and adopts the Fiscal Year 2025 Operating Budget and 2025-2029 Capital Improvement Budget.
5. The District's General Manager is authorized to take all necessary actions to implement the provisions of the Fiscal Year 2025 Budget as adopted by this Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.
6. The General Manager is directed to implement the intent of this Resolution as soon as reasonable following applicable procedures. The expenditure amounts designated for Fiscal Year 2025 are hereby appropriated and may be expended by the departments or funds for which they are designated.

ADOPTED this 11th day of December, by the following vote:

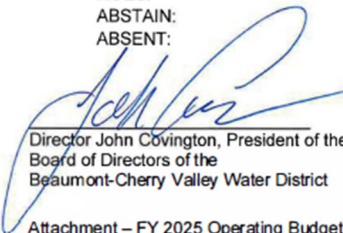
AYES: Covington, Slawson, Williams, Ramirez, Hoffman

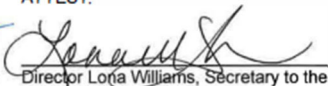
NOES:

ABSTAIN:

ABSENT:

ATTEST:


Director John Covington, President of the
Board of Directors of the
Beaumont-Cherry Valley Water District


Director Lona Williams, Secretary to the
Board of Directors of the
Beaumont-Cherry Valley Water District

Attachment – FY 2025 Operating Budget and 2025-2029 Capital Improvement Budget

District Wide Goals and Objectives

2025 District Wide Goals and Objectives

Service

1. Increase public outreach and branding efforts by 100% to promote water conservation, including California's "Conservation as a Way of Life" initiative, by December 31, 2025. This goal will foster collaboration among ratepayers, stakeholders, and the District in adopting sustainable water use practices.
2. Implement a new rate structure in 2025 that is designed to meet operational and capital needs, reflecting fair and sustainable rates for customers and ensuring financial stability for the District.
3. Obtain an unmodified "clean" opinion for the financial statement audit for the fiscal year ending December 31, 2024, demonstrating transparency and accuracy. This audit will validate improvements in transactional processes to fairly represent the District's financial health.

Water

1. Complete and distribute the 2024 Water Quality and Consumer Confidence Report by July 31, 2025, demonstrating the District's commitment to public health and water quality transparency for the community.
2. Achieve 100% compliance with all federal and state water quality standards for potable and non-potable systems by implementing treatment process upgrades and real-time monitoring technologies by year-end 2025.
3. By December 2025, advance District and regional water supply initiatives, including comprehensive water consumption modeling, annual storage assessments, future needs evaluations, and regional participation in the Sites Reservoir project, to enhance water reliability and long-term planning.

Personnel

1. Provide training, professional development, and leadership programs to all employees by year-end 2025, fostering impactful contributions to the District and empowering staff to make decisions that benefit the community.
2. By June 2025, improve customer service quality by offering three targeted training sessions, additional resources for all staff, and by streamlining processes for ratepayers and stakeholders to enhance service effectiveness and efficiency.
3. Establish an interdepartmental mentorship program by Q3 2025, pairing junior staff in Operations, Engineering, and Customer Service with senior staff to promote knowledge sharing, unity, and improved departmental coordination.

Financial Management and Policy Framework



Accounting and Budgeting

Basis of Financial Reporting: Proprietary Fund Accounting

Proprietary Funds create a record and account for transactions in government-related activities. The District's financial reporting structure is fund-based. A fund is a separate, self-balancing set of accounts used to account for segregated resources for specific purposes to follow particular regulations, restrictions, or limitations. There are two types of proprietary funds – enterprise funds and internal service funds. An enterprise fund is to account for an activity for which external users are charged a subsequent fee against goods and services. An internal service fund accounts for activities that provide goods and services to other funds. Both fund types use the same Generally Accepted Accounting Principles (GAAP). As required by GAAP, the District's Water Fund uses full accrual basis accounting, which recognizes revenues in the accounting period in which they are earned and expenses in the period in which the liability is incurred. Unbilled water utility revenues accrue at year-end. Full accrual basis accounting recognizes the economic impact to an entity during the accounting period, regardless of when cash was received or spent.

Proprietary Funds account for District activities where the focus determines operating income, financial position, and cash flow. Proprietary funds include enterprise and internal service funds. Both enterprise and internal service funds recover the total cost of providing services (including capital costs) through fees, other revenues, and charges on those using their services.

The District reports all activity in one enterprise fund, the Water Fund, which supports user charges or rates for water service. Proprietary funds mainly focus on the flow of economic resources recognized on the accrual basis of accounting. These funds primarily account for the assets and liabilities relevant to operations, both short-term and long-term. Rate adjustments may be needed to ensure the fund maintains adequate cash balances to cover operating costs, debt service, and capital repairs and replacements.

What is a budget?

A Policy Document

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

An Operational Tool

The budget directs the operation of the District. Activities of each function or department are formalized and described by Department. Budgets strategically plan for future business goals and financing needed to achieve such. Operating budgets facilitate planning anticipated income and expenses for a specified budget period. The process maintains an understanding of various District enterprises, how they relate to each other, and the goals and policies of the District and the Board.

A Financial Planning Tool

A balanced budget must be adopted by the Board of Directors and put in place before the expense of District funds on January 1. The budget provides the authority to spend District funds.

A Link with the Community

The budget provides transparency and opportunity for 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

The budget process begins in January each year and has three distinct functions. The first, in January, is a debrief between Finance and all department staff involved in the prior year's budget process. The intention is to discuss the process, forms, and outcome, improve communication, and improve the process moving forward. By collecting input from each department, staff can address any inefficiencies and identify training needs for the budget processes to follow.

The second process is the mid-year review, which takes place each year in June. The departments review their expense accounts to determine if any mid-year adjustments or amendments are needed. An adjustment is a transfer within a department under \$50,000, approved by the department director and the General Manager. An amendment is an increase or decrease to the approved budget, usually for a considerable unexpected expense, that requires Board approval. In either case, the mid-year review asks departments to evaluate costs concerning their expectations for the current year to ensure that their budgets are on track.

The new year budget preparation begins in July of each year, with the departments preparing for the requirements for the following fiscal year. An annual kickoff meeting is scheduled to discuss the upcoming process, required forms and documents for requests, and timeline. The budget requests are reviewed by the Director of Finance and Administration, and recommendations are presented to the General Manager by September. The budget is presented to the Finance and Audit Committee in October for an initial budget review in detail to address questions before a draft is presented to the full Board of Directors. A budget workshop is scheduled with the Board for the budget presentation and discussion. The presentation includes information from prior years, projections for the current year, and an explanation of the changes from year to year. Modifications requested by the Board are implemented to complete the report's final draft, which is presented to be voted on in December of each year. Below is the budget calendar for the fiscal year 2025.

Table 7 – Budget Timeline by Key Process

Timeframe	Key Budget Process
January	Implementation of new budget; process debrief; monitoring and reporting begins
June	Mid-year review and budget analysis; review Capital Improvement Program
July	Finalize mid-year projections; new year kickoff meetings
August	Budget training; begin staff budget workshop series; personnel projections
September	Draft of department expense justifications reports; status of budget goals
October	Draft reports prepared for Finance and Audit as well as Personnel Committees
November	Draft budget presented to the Board of Directors
December	Operations Budget adopted

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. The District uses its reserve balances, or “ending reserves,” to evaluate its funds.

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

- On 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 ACFR: 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 liability reduction.
- The timing of revenue and expenses are the same under GAAP-based ACFR 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 Beaumont-Cherry Valley Water District (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 before a public hearing on any proposed rate increase. During those 45 days, 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 (50% + 1).

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 the 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, the management staff is responsible for monitoring their department’s budgets. Finance staff provides tools for managers to review their budgets at any time. In addition to the budget process, the team presents a monthly budget report to the Finance and Audit Committee for a detailed review before being submitted to the Board of Directors (Board or BOD) for review and approval.

The reports update the BOD on the progress of all operating revenues and expenses for the Water Fund. 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 Board. If, during the mid-year budget review or during the budget presentation to the Finance and Audit Committee, it is determined that a significant adjustment is needed, then finance staff will work with managers to prepare a Budget Adjustment or Amendment request to be approved.

The General Manager (GM) 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 GM as described in this budget.

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

The GM may authorize hiring full-time staff if the BOD has approved the position or classification. In addition, the GM may approve the hiring of temporary or part-time staff as needed.

The GM's Declaration of a District Emergency is a public acknowledgment of the severe situation the District faces and that the District's resources may not be adequate to respond to the emergency. The BOD, in consultation with the GM, may delegate to the GM the authority to suspend competitive bidding and enter 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.

Rate Setting Structure

Rate Structure

The District bills residential services 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 customer classification.

Each customer classification type is assigned a different monthly fixed charge to reflect the difference in the service cost. The classifications for the water meter service charges are:

1. Domestic/ Commercial/ Non-potable: Single-family residential, single business commercial unit, or non-potable 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.

Table 8 – Bi-Monthly Potable and Non-Potable Water Meter Service Charges for Common Meter Sizes

Meter Size	January 2022	January 2023	January 2024
5/8"	\$25.87	\$27.69	\$29.63
3/4"	\$35.65	\$38.15	\$40.83
1"	\$55.24	\$59.11	\$63.25
1 1/2"	\$104.21	\$111.51	\$119.32
2"	\$162.97	\$174.38	\$186.59

All billable rates for bi-monthly potable and non-potable meter services, as well private fire services, can be found in the District's Rules and Regulations Part 5 - Charges. The report, last amended with Resolution 2022-40, defines the charges that are billed for domestic and irrigation water services, provides information on capacity charges and water installation charges, and miscellaneous fees. The report also includes the commodity rates that are billed to each customer, based on service classification type, for all water consumption.

The water commodity rates by customer class, that are billed based on all water consumption, are shown on 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 hundred cubic feet (CCF) consumed. Additionally, the District passes through imported water charges and the cost of power to transmit and distribute water to all customers.

Table 9 – Bi-Monthly Potable and Non-Potable Water Commodity Rates

Customer Class	Monthly Tiers (CCF)	January 2022	January 2023	January 2024
Single Family				
Tier 1	16	\$0.76	\$0.82	\$0.88
Tier 2	34	\$.94	\$1.01	\$1.09
Tier 3	34+	\$1.57	\$1.68	\$1.80
Multi-Family	Uniform	\$1.17	\$1.26	\$1.35
Commercial/Industrial	Uniform	\$1.10	\$1.18	\$1.27
Fire Service	Uniform	\$1.35	\$1.45	\$1.56
Landscape Irrigation	Uniform	\$1.22	\$1.31	\$1.41
Schedule Irrigation	Uniform	\$1.22	\$1.31	\$1.41
Construction	Uniform	\$1.35	\$1.45	\$1.56
Non-Potable	Uniform	\$0.96	\$0.98	\$0.98
State Water Project (SGPWA)		<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>
Non-potable Water Supply		<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>

Water Production

Actual water production from January through September was up 18,565 CCF in the fiscal year 2025 versus the same period in the fiscal year 2024. Unlike last year's decline, this year's modest increase is likely due to warmer weather conditions and continued new home construction in the District. These factors contributed to slightly higher consumption, reflecting seasonal and developmental trends impacting water demand.

How is Water Measured?

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

The unit of measure that the District uses for billing domestic water customers is one hundred cubic feet (CCF) of water. One CCF equals 748 gallons.

One acre-foot equals 325,851 gallons, enough to flood a football field - roughly an acre in size - one foot deep. In contrast, as a typical bathtub holds 50 gallons of water, it takes approximately 15 bathtubs full of water to equal one CCF.

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 can 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 following the District Investment Policy, intended to provide guidelines 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 financial statements audited. The primary objectives of the District's investment activities, in order of priority, are the safety of the 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 balanced budget definition, current operating expenses will be paid from current revenues and reserves carried forward from the prior year. Additional personnel is requested to meet program initiatives, and policy directives after service needs are identified.

Reserve Policy

This policy, incorporated with 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

Emergency Reserve

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

Capital Replacement Reserve

The Capital Replacement Reserve is designated for purchasing 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 sources other than capacity fees, including operating revenues, and is available for capital improvements.

Reserve for Operations

The Reserve for Operations is to be used for working capital purposes and to ensure the continuity of customer services regardless of cash flow. This Reserve has 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 and sound financial policies provide financial flexibility in the event of unanticipated expenses or revenue fluctuations.

Restricted Reserves

Reserves for Future Capital Commitments

Reserves for Future Capital Commitments are established by resolution to designate specific fees for expanding the domestic water system. The annual minimum funded represents fees collected during the year. Appropriation of reserves is approved through Board action. Funds appropriated to these reserves are invested similarly to other District investments, with interest earnings on the restricted reserves credited logically and systematically.

Reserves for Funds Held for Others

The Board of Directors establishes reserves for Funds Held for Others to segregate funds held for others, such as refundable or prepaid deposits. They are adjusted to equal the funds held for others at year-end. Funds appropriated to these reserves are invested similarly to other District investments.

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. Funds appropriated to these reserves are invested similarly to other District investments, with interest earnings on the restricted reserves credited logically and systematically.

Other Post Employment Benefits Funding Policy

This policy ensures that the District funds post-employment benefits sustainably and equitably. The policy mandates annual contributions to the OPEB Trust based on the Actuarially Determined Contribution (ADC), calculated biennially by an actuarial consultant. The ADC accounts for the current service cost and the amortization of underfunded liabilities. The District validates actuarial assumptions and reviews this policy annually with the Finance and Audit Committee to recommend any necessary adjustments.

Pension Funding Policy

This policy ensures the District responsibly funds its current and future pension obligations through the California Public Employees' Retirement System (CalPERS). It mandates annual contributions based on CalPERS actuarial calculations, covering both normal costs and unfunded accrued liabilities (UAL). The District will prepay its UAL to save costs and establish a Section 115 Pension Trust to stabilize pension funding and future obligations. Additional discretionary payments may be made to reduce UAL. The policy delegates management to the General Manager, with annual reporting and periodic reviews to ensure sustainability and adjust to CalPERS changes.

Internal Controls

District management is responsible for establishing and maintaining an internal control framework that safeguards the District's assets against loss, theft, or misuse. This framework also ensures the compilation of sufficient accounting data to facilitate the preparation of financial statements in accordance with GAAP. The internal control system is designed to provide reasonable assurance that these goals are achieved. The principle of reasonable assurance acknowledges that (1) the cost of a control should not outweigh its likely benefits, and (2) assessing costs and benefits involves management's estimates and judgments.

Purchasing Policy

The District's purchasing policy outlines the guidelines for procuring supplies, materials, equipment, services, construction, and capital improvements for District operations, aligning relevant legal requirements and District administrative policies. This policy acts as the District's administrative procedure for procurement. It prohibits conflicts of interest and unauthorized purchases and requires all purchasing and accounts payable documentation to undergo random internal and external audits. The District has set bid and invoice authorization thresholds across leadership levels, with authorization limits increasing in line with invoice amounts.

Financial Summary



Financial Summary

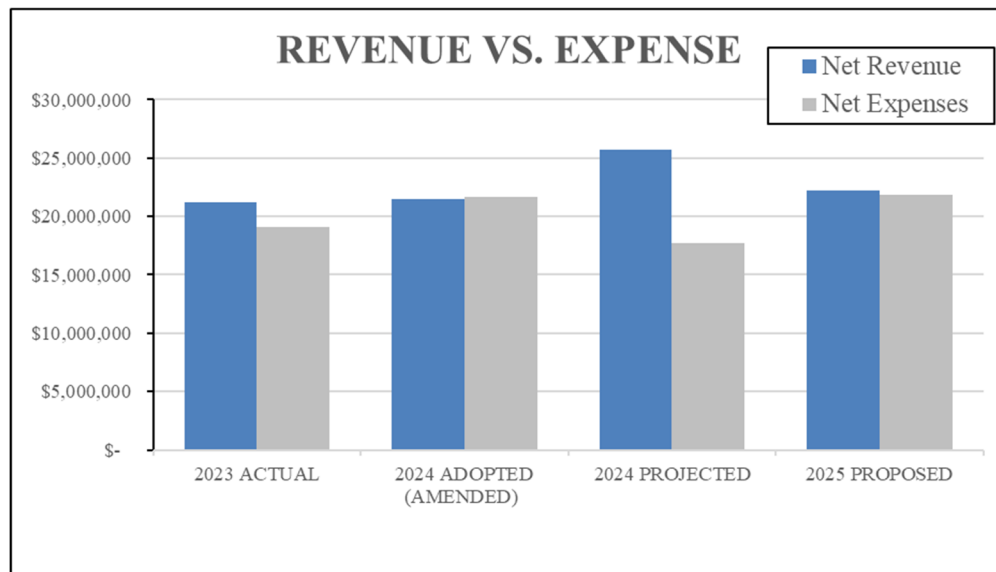
Budget Summary

The FY 2025 Operating Budget reflects the District's balanced approach to fiscal responsibility, sustainable cost containment, and transparency. This budget demonstrates BCVWD's commitment to allocating resources effectively to meet the needs of District ratepayers, creditors, and stakeholders alike.

The District anticipates net revenues of \$22,188,100 from service charges, development fees, and investments. This excludes \$1,908,900 in expected Capacity Charges, which are restricted funds designated for specific uses outside of operational expenses. Net expenses are projected at \$21,886,400, covering all salaries, benefits, water purchases, and maintenance. These expenses do not include the \$3,942,600 in non-cash transactions, which includes depreciation and the adjustments for GASBs 68 and 75 related to pension and OPEB trust contributions. Overall, the District expects a net addition to reserves of \$301,700.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED
Gross Revenue	\$ 22,993,700	\$ 23,535,500	\$ 26,020,800	\$ 24,097,000
Less Capacity Charges	1,772,100	2,053,000	326,000	1,908,900
Net Revenue	\$ 21,221,600	\$ 21,482,500	\$ 25,694,800	\$ 22,188,100
Gross Expenses	\$ 22,993,899	\$ 25,436,199	\$ 21,416,500	\$ 25,829,000
Less GASB 68 Pension Expense	372,104	215,000	135,000	215,000
Less GASB 75 OPEB Expense	91,450	104,000	104,000	111,300
Less Depreciation	3,415,745	3,417,000	3,473,500	3,616,300
Net Expenses	\$ 19,114,600	\$ 21,700,199	\$ 17,704,000	\$ 21,886,400
Net Increase/(loss)	\$ 2,107,000	\$ (217,699)	\$ 7,990,800	\$ 301,700

Through disciplined financial stewardship and a focus on transparency, the District has prepared a budget that responsibly aligns anticipated revenues with essential expenses, ensuring ongoing service excellence and operational stability.

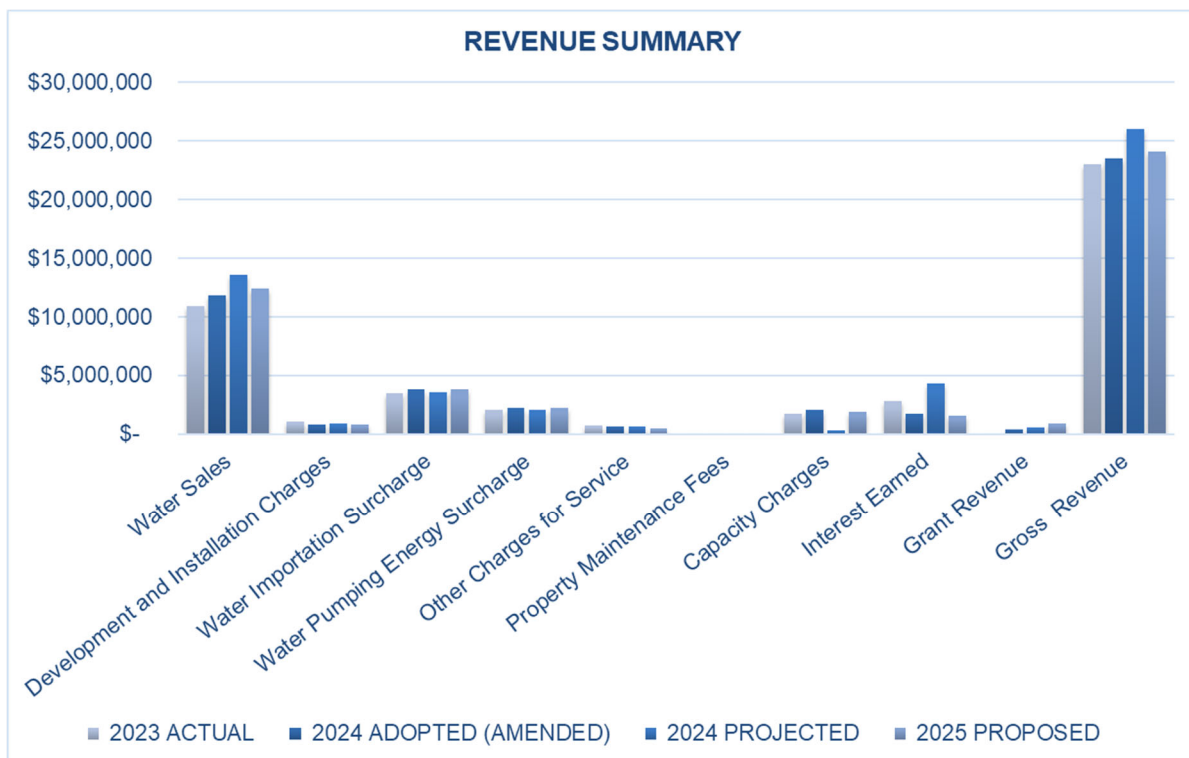


Revenue Summary

The District's operating revenue is mostly comprised of sales related to water usage, with user rates and charges on potable and recycled water, including pass-through rates for power and importation costs, accounting for 76.3% of the District's gross revenue. Rates are set by the Board based on comprehensive cost of service studies tailored to each service type, with any rate adjustments adopted through public hearings in compliance with California Proposition 218 requirements.

The remaining revenue sources range from meter installation charges, miscellaneous fees, maintenance fees, and investment income. The Operating Budget is based on Net Revenues, which does not include Capacity Charges, as those are restricted funds.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Operating Revenue					
Water Sales	\$ 10,945,500	\$ 11,823,000	\$ 13,573,400	\$ 12,377,700	\$ 554,700
Development and Installation Charges	1,044,500	834,000	895,300	830,400	(3,600)
Water Importation Surcharge	3,505,900	3,783,000	3,571,100	3,793,300	10,300
Water Pumping Energy Surcharge	2,045,100	2,207,000	2,083,100	2,212,800	5,800
Other Charges for Service	732,200	645,000	654,500	503,100	(141,900)
Total Operating Revenue	18,273,200	19,292,000	20,777,400	19,717,300	425,300
Non-Operating Revenue					
Property Maintenance Fees	\$ 37,800	\$ 42,000	\$ 38,800	\$ 36,000	\$ (6,000)
Capacity Charges	1,769,200	2,053,000	326,000	1,908,900	(144,100)
Interest Earned	2,830,600	1,751,500	4,317,200	1,573,800	(177,700)
Grant Revenue	82,900	397,000	561,400	861,000	464,000
Total Non-Operating Revenue	4,720,500	4,243,500	5,243,400	4,379,700	136,200
Gross Revenue	22,993,700	23,535,500	26,020,800	24,097,000	561,500

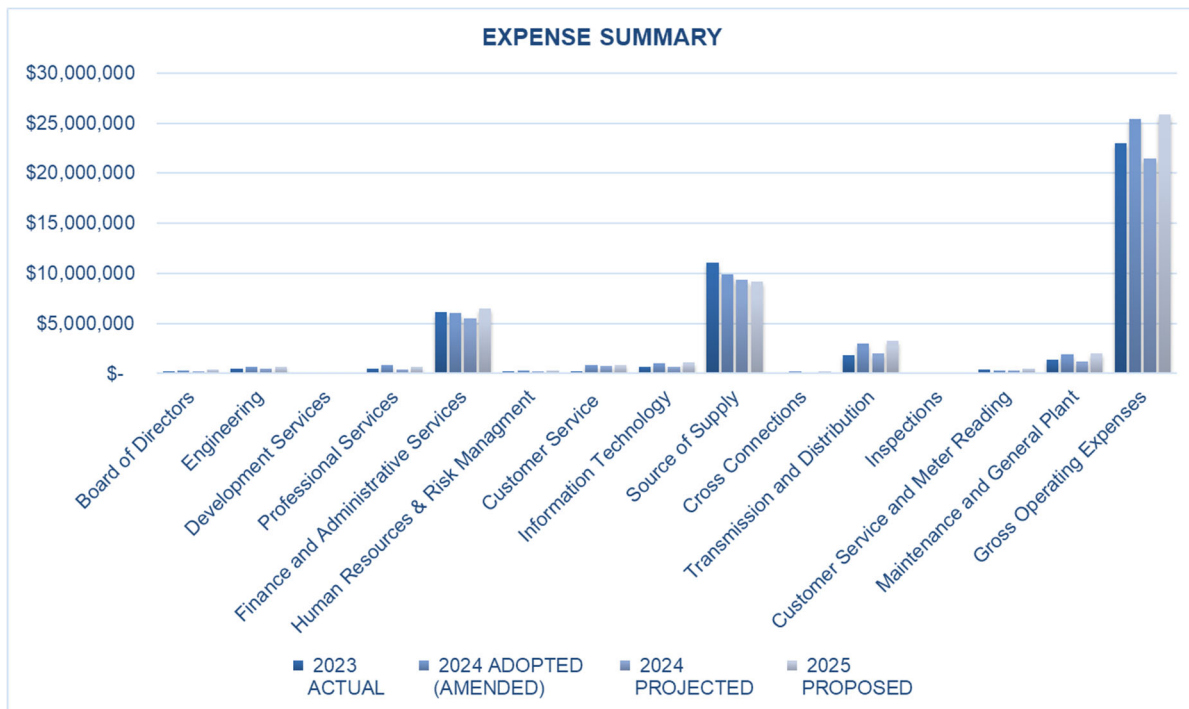


Expenses Summary

The District's operating expenses are determined through a thorough review by each department director, who assesses projected needs for the coming year alongside a five-year historical analysis of expenses. Expenses are categorized by division, each representing a subdivision of one of the District's five service departments: Board of Directors, Engineering, Finance and Administration, Information Technology, and Operations.

The Operations department, which includes State Project Water Purchases, well management, cross-connection, inspections, and maintenance and repairs, accounts for 59.2% of the District's gross expenses. Salaries and benefits comprise 35.7%, with the remaining expenses allocated to activities such as legal, audit, and other professional services; recruitment and retention; investments in safety and training; utility billing services; and security and cybersecurity initiatives.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Operating Expenses, by division					
Board of Directors	\$ 168,642	\$ 282,500	\$ 198,800	\$ 360,200	\$ 77,700
Engineering	449,445	645,000	489,700	684,700	39,700
Development Services	-	118,500	100,200	113,500	(5,000)
Professional Services	515,412	806,000	407,200	624,900	(181,100)
Finance and Administrative Services	6,159,189	6,058,000	5,530,400	6,508,200	450,200
Human Resources & Risk Management	170,862	267,100	206,000	272,200	5,100
Customer Service	198,726	869,600	709,200	850,700	(18,900)
Information Technology	650,135	1,003,500	698,300	1,133,400	129,900
Source of Supply	11,061,890	9,857,799	9,345,700	9,204,500	(653,299)
Cross Connections	1,769	216,000	161,400	251,200	35,200
Transmission and Distribution	1,809,336	2,964,000	2,040,700	3,230,700	266,700
Inspections	77,679	138,500	21,500	134,500	(4,000)
Customer Service and Meter Reading	347,389	303,500	322,900	438,000	134,500
Maintenance and General Plant	1,383,424	1,906,200	1,184,500	2,022,300	116,100
Gross Operating Expenses	\$ 22,993,899	\$ 25,436,199	\$ 21,416,500	\$ 25,829,000	\$ 392,801



2024 Statement of Revenues, Expenses, and Changes in Fund Balance

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE	% CHANGE
Operating Revenue						
Water Sales	\$ 10,899,400	\$ 11,690,000	\$ 10,982,000	\$ 11,823,000	\$ 133,000	1.1%
Development and Installation Charges	1,153,300	834,000	944,600	834,000	-	0.0%
Water Importation Surcharge	3,994,800	4,072,500	3,570,600	3,783,000	(289,500)	-7.1%
Water Pumping Energy Surcharge	2,331,200	2,227,500	2,082,800	2,207,000	(20,500)	-0.9%
Other Charges for Service	680,700	467,000	820,900	645,000	178,000	38.1%
Gross Operating Revenue	19,059,400	19,291,000	18,400,900	19,292,000	1,000	0.0%
Operating Expenses						
Board of Directors	\$ 158,524	\$ 299,000	\$ 164,300	\$ 282,500	\$ (16,500)	-5.5%
Engineering	542,151	741,500	584,700	645,000	(96,500)	-13.0%
Professional Services	310,803	555,255	471,200	806,000	250,745	45.2%
Finance and Admin Services (less Depreciation)	2,390,413	3,238,500	2,444,000	5,985,500	2,747,000	84.8%
Human Resources & Risk Management	186,444	279,700	135,000	268,600	(11,100)	-4.0%
Information Technology	575,800	899,000	594,300	1,003,500	104,500	11.6%
Source of Supply	4,416,629	11,319,202	9,396,300	8,760,000	(2,559,202)	-22.6%
Transmission and Distribution	1,724,224	2,779,500	1,873,400	2,957,500	178,000	6.4%
Inspections	140,428	84,500	88,100	138,500	54,000	63.9%
Customer Service and Meter Reading	314,740	438,000	360,000	291,500	(146,500)	-33.4%
Maintenance and General Plant	1,193,799	1,751,200	1,391,900	1,906,200	155,000	8.9%
Gross Operating Expenses	\$ 11,953,956	\$ 22,385,357	\$ 17,503,200	\$ 23,044,800	\$ 659,443	2.9%
Operating Income (Loss)	\$ 7,105,444	\$ (3,094,357)	\$ 897,700	\$ (3,752,800)	\$ (658,443)	21.3%
Non-Operating Revenue						
Property Maintenance Fees	\$ 45,500	\$ 50,000	\$ 42,600	\$ 42,000	\$ (8,000)	-16.0%
Capacity Charges	7,181,400	1,484,000	1,866,100	2,053,000	569,000	38.3%
Interest Earned	1,071,000	484,000	2,285,400	1,751,500	1,267,500	261.9%
Grant Revenue	433,400	784,000	151,600	397,000	(387,000)	0.0%
Capital Improvement Budget	(9,213,348)	(32,219,900)	(1,591,800)	(34,830,100)	(2,610,200)	8.1%
Developer Funded Capital Improvement	1,788,285	2,264,300	-	2,373,700	109,400	0.0%
Use of Restricted Funds	2,517,782	13,793,300	29,100	7,461,900	(6,331,400)	-45.9%
Total Non-Operating Revenue (Expense)	\$ 3,824,019	\$ (13,360,300)	\$ 2,783,000	\$ (20,751,000)	\$ (7,390,700)	55.3%
Increase (Decrease) in Cash Flow	\$ 10,929,463	\$ (16,454,657)	\$ 3,680,700	\$ (24,503,800)	\$ (8,049,143)	48.9%
Beginning Reserve ⁽¹⁾	\$ 31,994,352	\$ 50,641,672	\$ 50,641,672	\$ 54,322,372	\$ 3,680,700	7.3%
Days' Cash on Hand ⁽²⁾	1311	557	1133	472	-85	-15.3%
Ending Reserve	\$ 42,923,815	\$ 34,187,015	\$ 54,322,372	\$ 29,818,572	\$ (4,368,443)	-12.8%
Target Reserve ⁽³⁾	\$ 11,402,801	\$ 15,495,714	\$ 13,542,851	\$ 15,703,087	\$ 207,373	1.3%

(1) Source: BCVWD Annual Comprehensive Annual Financial Report (ACFR), Note 12

(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 amounts come from the 2019 Water Rate Model

2025 Statement of Revenues, Expenses, and Changes in Fund Balance

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE	% CHANGE
Operating Revenue						
Water Sales	\$ 10,945,500	\$ 11,823,000	\$ 13,573,400	\$ 12,377,700	\$ 554,700	4.7%
Development and Installation Charges	1,044,500	834,000	895,300	830,400	(3,600)	-0.4%
Water Importation Surcharge	3,505,900	3,783,000	3,571,100	3,793,300	10,300	0.3%
Water Pumping Energy Surcharge	2,045,100	2,207,000	2,083,100	2,212,800	5,800	0.3%
Other Charges for Service	732,200	645,000	654,500	503,100	(141,900)	-22.0%
Gross Operating Revenue	18,273,200	19,292,000	20,777,400	19,717,300	425,300	2.2%
Operating Expenses						
Board of Directors	\$ 168,642	\$ 282,500	\$ 198,800	\$ 360,200	\$ 77,700	27.5%
Engineering	449,445	645,000	489,700	684,700	39,700	6.2%
Development Services	-	118,500	100,200	113,500	(5,000)	-4.2%
Professional Services	515,412	806,000	407,200	624,900	(181,100)	-22.5%
Finance and Admin Services						
(less Depreciation and Trust Contributions)	2,651,993	2,537,000	1,952,900	2,780,600	243,600	9.6%
Human Resources & Risk Management	170,862	267,100	206,000	272,200	5,100	1.9%
Customer Service	198,726	869,600	709,200	850,700	(18,900)	-2.2%
Information Technology	650,135	1,003,500	698,300	1,133,400	129,900	12.9%
Source of Supply	11,061,890	9,857,799	9,345,700	9,204,500	(653,299)	-6.6%
Cross Connections	1,769	216,000	161,400	251,200	35,200	16.3%
Transmission and Distribution	1,809,336	2,964,000	2,040,700	3,230,700	266,700	9.0%
Inspections	77,679	138,500	21,500	134,500	(4,000)	-2.9%
Customer Service and Meter Reading	347,389	303,500	322,900	438,000	134,500	44.3%
Maintenance and General Plant	1,383,424	1,906,200	1,184,500	2,022,300	116,100	6.1%
Gross Operating Expenses	\$ 19,486,704	\$ 21,915,199	\$ 17,839,000	\$ 22,101,400	\$ 186,201	0.8%
Operating Income (Loss)	\$ (1,213,504)	\$ (2,623,199)	\$ 2,938,400	\$ (2,384,100)	\$ 239,099	-9.1%
Non-Operating Revenue						
Property Maintenance Fees	\$ 37,800	\$ 42,000	\$ 38,800	\$ 36,000	\$ (6,000)	-14.3%
Capacity Charges	1,769,200	2,053,000	326,000	1,908,900	(144,100)	-7.0%
Interest Earned	2,830,600	1,751,500	4,317,200	1,573,800	(177,700)	-10.1%
Grant Revenue	82,900	397,000	561,400	861,000	464,000	0.0%
Capital Improvement Budget	(4,656,749)	(34,830,100)	(3,280,600)	(33,258,700)	1,571,400	-4.5%
Developer Funded Capital Improvement	796,595	2,373,700	2,373,700	2,897,200	523,500	0.0%
Use of Restricted Funds	124,164	7,461,900	1,790,700	8,491,400	1,029,500	13.8%
Total Non-Operating Revenue (Expense)	\$ 984,510	\$ (20,751,000)	\$ 6,127,200	\$ (17,490,400)	\$ 3,260,600	-15.7%
Increase (Decrease) in Cash Flow	\$ (228,994)	\$ (23,374,199)	\$ 9,065,600	\$ (19,874,500)	\$ 3,499,699	-15.0%
Beginning Unrestricted Reserve ⁽¹⁾	\$ 34,073,842	\$ 30,464,949	\$ 30,464,949	\$ 39,530,549	\$ 9,065,600	29.8%
Days' Cash on Hand ⁽²⁾	634	118	809	325	207	175.4%
Ending Unrestricted Reserve	\$ 33,844,848	\$ 7,090,750	\$ 39,530,549	\$ 19,656,049	\$ 12,565,299	177.2%
Target Unrestricted Reserve ⁽³⁾	\$ 14,336,253	\$ 15,251,247	\$ 13,620,767	\$ 15,255,269	\$ 4,022	0.0%

(1) Source: BCVWD Annual Comprehensive Annual Financial Report (ACFR), Note 12

(2) Calculation: Ending Unrestricted 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 amounts come from the 2019 Water Rate Model

Details by Department



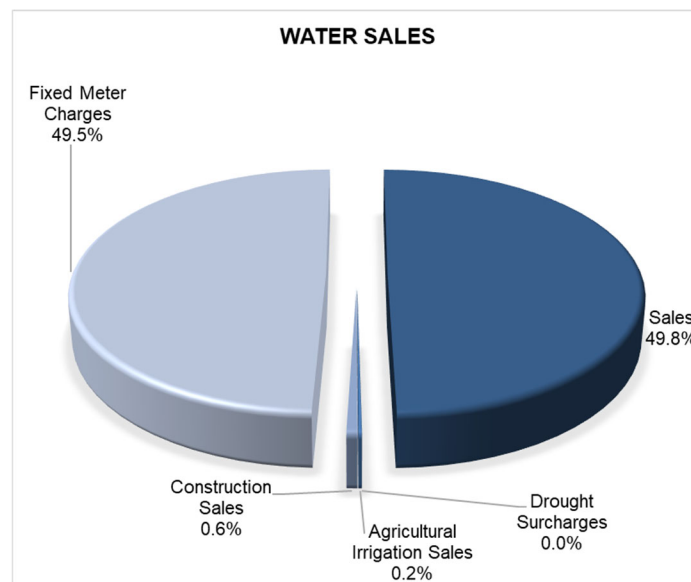
Revenue Details

Operating Revenue

Water Sales

The District produces potable water for sale to six customer classes: single-family residential, multifamily residential, commercial, industrial, irrigation, and agricultural. 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 (CCF), where 1 CCF equals 748 gallons and a fixed charge for the meter. Proposed water sales for 2025 are \$12,377,700, a 4.7% increase above the budgeted sales for 2024, based on the projected water sales for the current year.

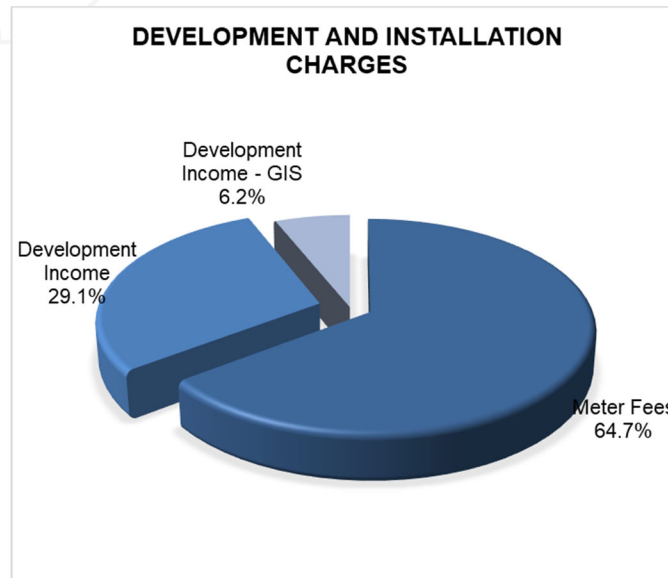
	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Sales	\$ 5,536,100	\$ 6,072,000	\$ 6,169,200	\$ 6,158,300	\$ 86,300
Drought Surcharges	-	-	-	-	-
Agricultural Irrigation Sales	16,800	27,000	18,400	22,600	(4,400)
Construction Sales	55,600	93,500	19,600	73,600	(19,900)
Fixed Meter Charges	5,337,000	5,630,500	7,366,200	6,123,200	492,700
	<u>\$ 10,945,500</u>	<u>\$ 11,823,000</u>	<u>\$ 13,573,400</u>	<u>\$ 12,377,700</u>	<u>\$ 554,700</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 2025 are \$830,400, a 0.4% decrease below the budgeted charges for 2024, based on conservative projections of development growth.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Installation Charges					
Meter Fees	\$ 856,300	\$ 300,000	\$ 702,200	\$ 537,300	\$ 237,300
Development Income	188,200	226,000	183,100	241,900	15,900
Development Income - GIS	-	308,000	10,000	51,200	(256,800)
	<u>\$ 1,044,500</u>	<u>\$ 834,000</u>	<u>\$ 895,300</u>	<u>\$ 830,400</u>	<u>\$ (3,600)</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 (SWP) water costs incurred by the District. The proposed water importation surcharge for 2025 is \$3,793,300, a 0.27% increase above the budgeted amount for 2024.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Water Importation Surcharge					
01-50-510-415001 SGPWA Importation Charges	\$ 3,505,900	\$ 3,783,000	\$ 3,571,100	\$ 3,793,300	\$ 10,300

Water Pumping Energy Surcharge

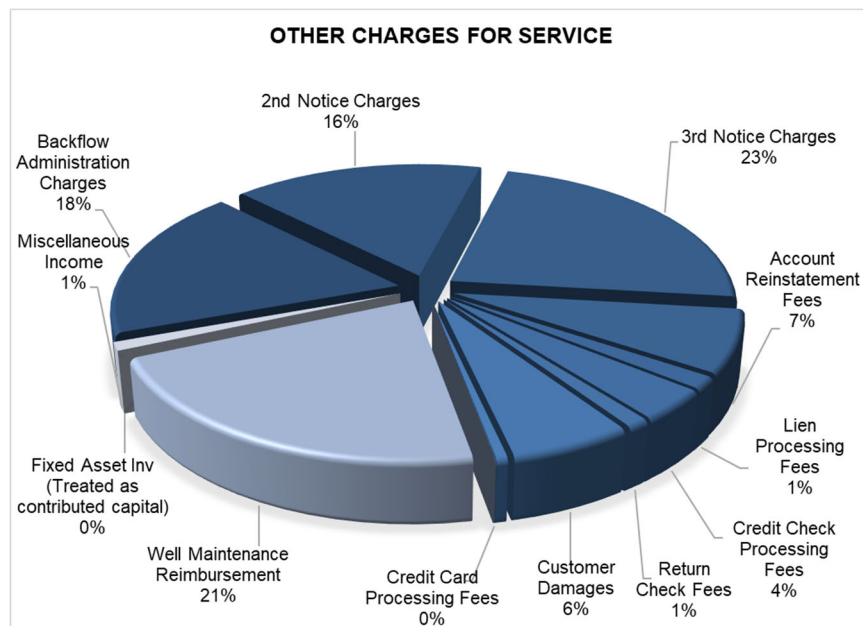
The Water Pumping Energy Surcharge is the cost to the end user (Rate Payer) for electricity to pump and deliver water to the meter. It includes all Southern California Edison (SCE) charges for operating the water system's pumps, wells, and booster stations. The proposed amended water pumping energy surcharge for 2025 is \$2,212,800, a 0.26% increase above the budgeted amount for 2024.

	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Water Pumping Energy Surcharge					
01-50-510-415011 SCE Power Charges	\$ 2,045,100	\$ 2,207,000	\$ 2,083,100	\$ 2,212,800	\$ 5,800

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 2025 are \$503,100, a 22.0% decrease from the budgeted charges for 2024. The decrease in Other Charges for Service reflects enhanced Customer Service efforts in payment plan outreach to help customers avoid disconnection, as well as the elimination of credit card processing fees due to the transition to a third-party vendor for payment processing. This transition offers customers more electronic payment options through a vendor that can access discounts not available to the District, thereby reducing costs for customers. As a result, the District no longer collects revenue from processing fees, along with the corresponding expense.

		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Other Charges for Service						
01-50-510-413001	Backflow Administration Charges	\$ 65,700	\$ 69,500	\$ 86,300	\$ 91,000	\$ 21,500
01-50-510-417001	2nd Notice Charges	83,100	82,000	83,700	82,700	700
01-50-510-417011	3rd Notice Charges	107,800	104,500	127,800	115,100	10,600
01-50-510-417021	Account Reinstatement Fees	38,300	39,000	44,400	37,500	(1,500)
01-50-510-417031	Lien Processing Fees	9,600	12,000	5,400	7,200	(4,800)
01-50-510-417041	Credit Check Processing Fees	18,700	18,500	27,200	18,500	-
01-50-510-417051	Return Check Fees	5,700	5,500	8,000	5,500	-
01-50-510-417061	Customer Damages	79,900	22,500	55,900	30,000	7,500
01-50-510-417071	After-Hours Call Out Charges	3,300	3,000	2,900	2,800	(200)
01-50-510-417081	Bench Test Fees (Credits)	300	500	100	100	(400)
01-50-510-417091	Credit Card Processing Fees	117,200	125,000	150,600	-	(125,000)
01-50-510-419001	Rebates/Reimbursements	4,100	-	-	-	-
01-50-510-419021	Recharge Income	-	-	-	-	-
01-50-510-419031	Well Maintenance Reimbursement	180,300	162,000	10,400	107,700	(54,300)
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-	-	-
01-50-510-419042	Asset Disposal Account	(2,900)	-	-	-	-
01-50-510-419043	Fixed Asset Inv (Treated as contributed capital)	-	-	-	-	-
01-50-510-419061	Miscellaneous Income	18,200	1,000	51,800	5,000	4,000
		<u>\$ 729,300</u>	<u>\$ 645,000</u>	<u>\$ 654,500</u>	<u>\$ 503,100</u>	<u>\$ (141,900)</u>



NON-OPERATING REVENUE

Property Maintenance Fees

The District owns four residential properties and charges maintenance fees and utilities for the use of the properties. Proposed property-related fees for 2025 are \$36,000, a 14.3% decrease from the budgeted revenue for 2024. There was a vacancy of one of the properties in 2024 which is expected to continue into 2025.

		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Property Maintenance Fees						
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	\$ 2,600	\$ -	\$ -	\$ -	\$ -
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	6,800	8,000	7,000	7,500	(500)
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	7,500	9,000	7,800	8,000	(1,000)
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	6,300	7,000	6,500	7,000	-
01-50-510-471101	Utilities - 12303 Oak Glen Rd	1,000	-	-	-	-
01-50-510-471111	Utilities - 13695 Oak Glen Rd	4,100	6,000	4,400	3,500	(2,500)
01-50-510-471121	Utilities - 13697 Oak Glen Rd	5,700	7,000	7,900	6,000	(1,000)
01-50-510-471131	Utilities - 9781 Avenida Miravilla	3,800	5,000	5,200	4,000	(1,000)
		<u>\$ 37,800</u>	<u>\$ 42,000</u>	<u>\$ 38,800</u>	<u>\$ 36,000</u>	<u>\$ (6,000)</u>

Capacity Charges

Industrial, commercial and residential developers pay Capacity Charges (Facilities Fees), or development impact fees, 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 1980s. Capacity Charges pay for oversizing pipelines, new wells, tanks, transmission mains, etc., needed to serve new developments. Proposed Capacity Charges for 2025 are \$1,908,900, a 7.0% decrease from the budgeted Capacity Charges for 2024, based on projections of development growth.

		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Capacity Charges						
01-50-510-481001	Capacity Charges-Wells	\$ 314,500	\$ 388,000	\$ 55,800	\$ 360,000	\$ (28,000)
01-50-510-481006	Capacity Charges-Water Rights (SWP)	199,000	245,000	35,300	227,800	(17,200)
01-50-510-481012	Capacity Charges-Water Treatment Plant	149,600	185,000	26,500	171,300	(13,700)
01-50-510-481018	Capacity Charges-Local Water Resources	78,800	97,000	14,000	90,200	(6,800)
01-50-510-481024	Capacity Charges-Recycled Water Facilities	326,300	281,000	55,100	260,800	(20,200)
01-50-510-481030	Capacity Charges-Transmission (16")	254,700	314,000	45,200	291,600	(22,400)
01-50-510-481036	Capacity Charges-Storage	326,200	402,000	57,800	373,400	(28,600)
01-50-510-481042	Capacity Charges-Booster	22,600	28,000	4,000	25,900	(2,100)
01-50-510-481048	Capacity Charges-Pressure Reducing Stations	11,500	15,000	2,000	13,300	(1,700)
01-50-510-481054	Capacity Charges-Miscellaneous Projects	10,100	13,000	1,800	11,600	(1,400)
01-50-510-481060	Capacity Charges-Financing Costs	51,600	61,000	9,200	56,800	(4,200)
01-50-510-485001	Front Footage Fees	27,200	24,000	19,300	26,200	2,200
		<u>\$ 1,772,100</u>	<u>\$ 2,053,000</u>	<u>\$ 326,000</u>	<u>\$ 1,908,900</u>	<u>\$ (144,100)</u>

Interest Earned

The District currently holds a diverse portfolio of investments to meet 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

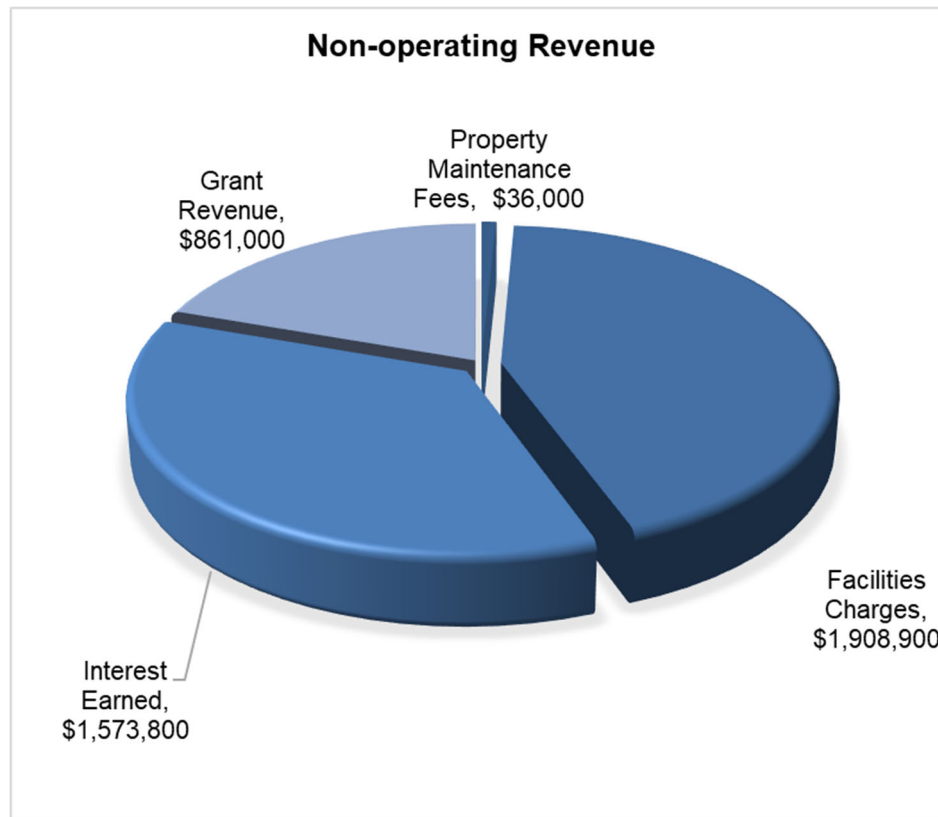
The proposed \$1,573,800 of general interest earned for 2025 is based on the conservative expected level of capital invested throughout the fiscal year and the expected continuance of declining interest rates, a 10.1% decrease from the 2024 budgeted rates.

		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Interest Earned						
01-50-510-490001	Interest Income - Bonita Vista	\$ 100	\$ 1,000	\$ 300	\$ 300	\$ (700)
01-50-510-490011	Interest Income - Fairway Canyon	250,800	223,500	250,800	192,000	(31,500)
01-50-510-490021	Interest Income - General	2,228,300	1,249,000	3,721,100	1,131,500	(117,500)
01-50-510-490051	Net Amort/Accret on Investment	351,400	278,000	345,000	250,000	(28,000)
		<u>\$ 2,830,600</u>	<u>\$ 1,751,500</u>	<u>\$ 4,317,200</u>	<u>\$ 1,573,800</u>	<u>\$ (177,700)</u>

Grant Revenue

The District anticipates grant revenue of \$861,000 for the pipeline replacement projects approved for American Rescue Plan Act (ARPA) funding through the County of Riverside. The expected level of grant revenue is based on the terms of the awards on record.

		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Grant Revenue						
01-50-510-419051	Grant Revenue	\$ 82,900	\$ 397,000	\$ 561,400	\$ 861,000	\$ 464,000



Expense Details

BOARD OF DIRECTORS

Division Organization

Director Division	Position
Director, Division 1	1
Director, Division 2	1
Director, Division 3	1
Director, Division 4	1
Director, Division 5	1

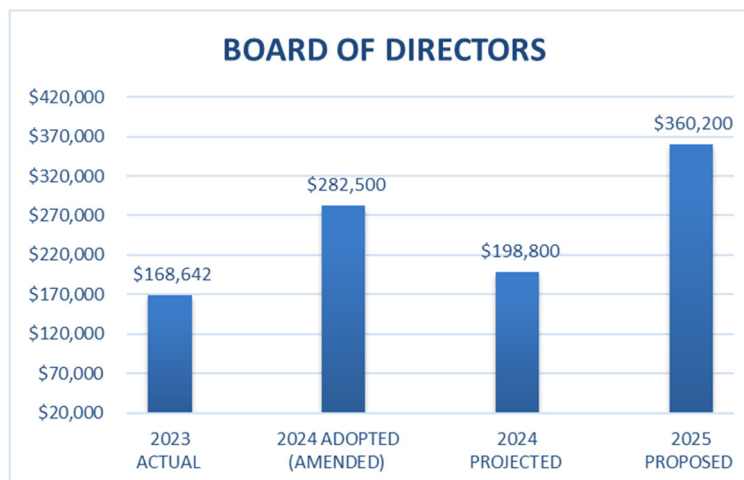
Division Description

The Board of Directors, elected by voters for four-year terms, is responsible for setting policies that guide the District's operations, which are enforced by the General Manager. Board members represent the community's interests, attend regular meetings to review District activities, and participate in training and conferences to stay informed on water industry advancements and challenges. The division budget includes the per diem paid to each Board member, the associated payroll taxes and benefits, election expenses, and training and travel expenses.

Division Budget

Proposed expenses for 2025 are \$360,200, a 27.5% increase from the amended budgeted expenses for 2024. This increase is primarily due to the anticipated election-related expenses due to the 2024 election, which are billed to the District the following year.

Board of Directors		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-10-110-500101	Board of Directors Fees	\$ 85,890	\$ 124,500	\$ 100,300	\$ 128,000	\$ 3,500
01-10-110-500115	Social Security	5,325	8,000	6,200	8,000	-
01-10-110-500120	Medicare	1,246	2,000	1,500	2,000	-
01-10-110-500125	Health Insurance	44,617	81,500	53,100	94,500	13,000
01-10-110-500140	Life Insurance	113	2,500	100	2,500	-
01-10-110-500143	EAP Program	106	500	100	500	-
01-10-110-500145	Workers' Compensation	583	1,000	700	1,000	-
01-10-110-500175	Training/Education/Mtgs/Travel	26,742	47,000	35,600	55,000	8,000
01-10-110-550012	Election Expenses	3,639	12,000	-	65,000	53,000
01-10-110-550043	Supplies-Other	137	1,500	1,100	1,700	200
01-10-110-550051	Advertising/Legal Notices	244	2,000	100	2,000	-
		<u>\$ 168,642</u>	<u>\$ 282,500</u>	<u>\$ 198,800</u>	<u>\$ 360,200</u>	<u>\$ 77,700</u>



Engineering Department

Divisions

- Engineering
- Development Services

2024 Department Accomplishments

Engineering

1. Conducted comprehensive reviews of water supply opportunities, demand assessments, and cost analysis for current and future projects, including pressure zone evaluations for both potable and non-potable systems.
2. Performed in-depth evaluations related to California's "Making Conservation a California Way of Life" legislation, setting benchmarks for water budgets.
3. Assisted with the District's Rate Study, providing analyses for the 5- and 10-year Capital Replacement Program for system infrastructure.
4. Completed 100% of the planning and design for Noble Reservoir No. 2 (T-3040-0001) and its Transmission Pipeline (P-3040-0009). Construction of the transmission pipeline commenced in October 2024 and is expected to be completed by early 2025.
5. Advance the design phase of the 2023 Replacement Pipelines Project, which includes three key pipelines within the City of Beaumont: Elm Avenue (south of 4th Street, P-2750-0091), 11th Street (Elm Avenue to west of Beaumont Avenue, P-2750-0056), and American Avenue (6th Street to 8th Street, P-2750-0095).
6. Collaborated with the City of Beaumont and San Geronio Pass Water Agency to refine the design of recycled water infrastructure and complete the Booster Station Preliminary Design Technical Memorandum.

Development Services

1. Advanced the District's Geographical Information System (GIS) system, reflecting updated District service boundaries in accordance with Riverside Local Agency Formation Commission (LAFCO).
2. Completed thorough development plan checking and prepared main extension agreements and provided in-house support for water planning, project management, and infrastructure agreements, securing over \$325,000 in restricted funds for infrastructure expansion.
3. Delivered extensive construction support, encompassing project management, pre-construction and construction oversight, inspection, project testing, commissioning, and final project closeouts, ensuring successful project execution.
4. Conducted water system modeling to ensure sufficient domestic water and fire water supply flows, supporting the District's development and operational needs.



2025 Department Goals

Engineering

1. Further the recycled water initiative with the City of Beaumont and San Geronio Pass Water Agency, focusing on agreements, design of booster facilities, and grant funding pursuits.
2. Support Operations in progressing or completing key capital improvement projects, such as Well 1A and 2A re-drilling, Noble Reservoir, and multiple pipeline replacements.
3. Begin designs for future drilling and booster station projects at strategic District locations, ensuring infrastructure meets long-term needs.
4. Work with Finance to complete the capacity charge study for both domestic and recycled water, ensuring alignment with future development and funding needs.
5. Plan and conduct workshops to educate non-potable water users, fostering awareness and proper usage practices.

Development Services

1. Continue developing the District's GIS database, integrating new developments approved by LAFCO and physical findings by field staff when operating the system.
2. Conduct detailed water supply assessments for proposed developments to ensure that water availability meets current and future demands, supporting sustainable growth within the District.
3. Ensure timely and thorough review of all development plans to maintain compliance with District standards and support effective project progression.
4. Finalize and execute Facilities Agreements to secure necessary funding and resources for infrastructure growth, ensuring sustainable development within the District.
5. Partner with the Finance Department to enhance the collection of outstanding invoices and ensure timely issuance of refunds for unused deposits, promoting financial accountability and customer satisfaction.

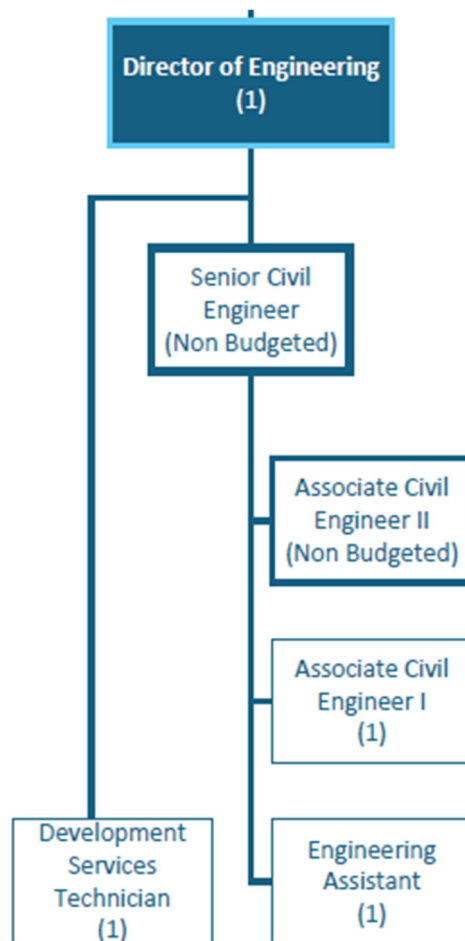


Engineering

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Director of Engineering	1	0	1	0	1	0	1	0
Senior Civil Engineer	0	0	0	0	0	0	0	0
District Engineer (<i>contracted</i>)	0	1	0	1	0	2	0	2
Associate Civil Engineer II	0	0	0	0	0	0	0	0
Associate Civil Engineer I	0	0	0	0	1	0	1	0
Engineering Assistant	2	0	2	0	1	0	1	0
Development Services Technician	1	0	1	0	1	0	1	0
Engineering Intern	0	0	0	0	0	1	0	1
	4	1	4	1	4	3	4	3
Count	5		5		7		7	
FTE	4.5		4.5		5.5		5.5	

(1) Actuals are based on the employee counts as of 12/31 of that budget year



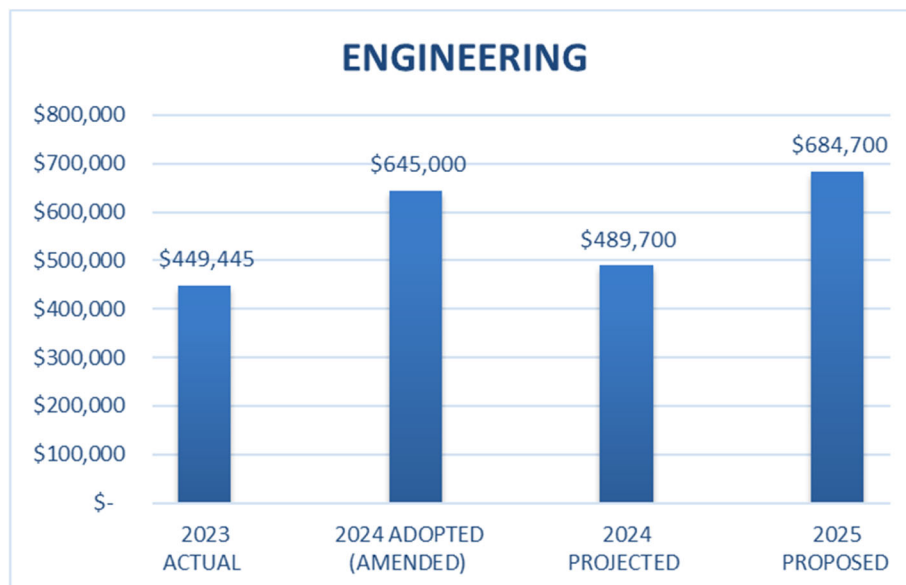
Division Description

This division is responsible for the plan, design, and construction oversight 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 service connection charges, and tracks and supports through development services, all new development within the District service area.

Division Budget

Proposed expenses for 2025 are \$684,700, a 6.2% increase above the budgeted expenses for 2024. The expected increase is primarily due to changes in the salaries and benefits of staff, estimated at \$57,500. This adjustment reflects the findings from the recent compensation study, which revealed that some staff members were being compensated below the market median.

		2023	2024	2024	2025	CHANGE
Engineering		ACTUAL	ADOPTED (AMENDED)	PROJECTED	PROPOSED	(Proposed less Adopted- Amended)
01-20-210-500105	Labor	\$ 389,062	\$ 516,000	\$ 317,700	\$ 539,500	\$ 23,500
01-20-210-500114	Incentive Pay	-	2,500	-	2,500	-
01-20-210-500115	Social Security	24,528	39,000	20,300	42,000	3,000
01-20-210-500120	Medicare	6,046	9,500	4,900	10,000	500
01-20-210-500125	Health Insurance	60,583	89,500	63,100	97,000	7,500
01-20-210-500140	Life Insurance	571	1,000	500	1,000	-
01-20-210-500143	EAP Program	98	500	100	500	-
01-20-210-500145	Workers' Compensation	3,347	5,000	2,900	5,500	500
01-20-210-500150	Unemployment Insurance	-	1,500	-	8,000	6,500
01-20-210-500155	Retirement/CalPERS	43,642	54,500	30,400	55,500	1,000
01-20-210-500165	Uniforms & Employee Benefits	-	500	100	500	-
01-20-210-500175	Training/Education/Mtgs/Travel	1,003	8,000	1,300	8,000	-
01-20-210-500180	Accrued Sick Leave Expense	3,039	30,000	4,200	35,500	5,500
01-20-210-500185	Accrued Vacation Leave Expense	13,016	25,000	9,800	31,500	6,500
01-20-210-500187	Accrual Leave Payments	14,006	18,500	9,300	27,500	9,000
01-20-210-500190	Temporary Labor	5,904	45,000	42,800	21,100	(23,900)
01-20-210-500195	CIP Related Labor	(124,632)	(225,000)	(33,000)	(225,000)	-
01-20-210-550029	Administrative Expenses	4,443	11,000	7,800	11,000	-
01-20-210-550046	Office Equipment	3,031	6,000	7,000	6,000	-
01-20-210-550030	Membership Dues	751	2,000	400	2,100	100
01-20-210-550051	Advertising/Legal Notices	1,008	5,000	100	5,000	-
		\$ 449,445	\$ 645,000	\$ 489,700	\$ 684,700	\$ 39,700



Development Services

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Filled by staff from division 210								

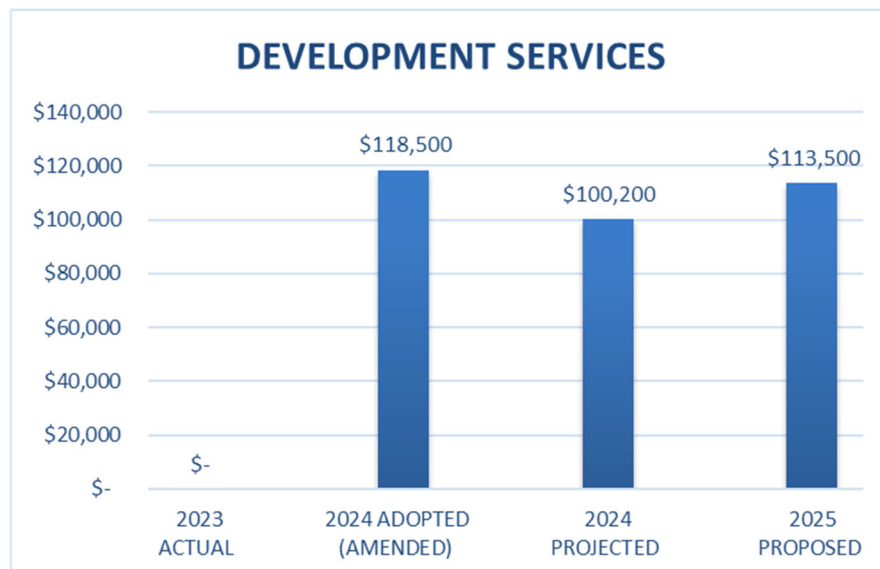
Division Description

This division is responsible for the plan, design, and construction oversight of the District's domestic water and non-potable water specifically related to development projects. It prepares development review letters and agreements and facilitates developer meetings with water related activities. This division was created specifically to track development related time from Engineering staff for transparency on billings and direct project costs and is based on the average hours spent by staff members on development tasks the previous year.

Division Budget

Proposed expenses for 2025 are \$113,500, a 4.2% decrease below the budgeted expenses for 2024. The primary reason for the change is due to a rounding change in the calculation for personnel expenses.

Development Services		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-220-500105	Labor	\$ -	\$ 73,000	\$ 75,000	\$ 77,000	\$ 4,000
01-20-220-500114	Incentive Pay	-	-	-	-	-
01-20-220-500115	Social Security	-	5,500	4,700	5,000	(500)
01-20-220-500120	Medicare	-	1,500	1,100	1,500	-
01-20-220-500125	Health Insurance	-	19,000	12,300	19,500	500
01-20-220-500140	Life Insurance	-	500	100	500	-
01-20-220-500143	EAP Program	-	500	-	500	-
01-20-220-500145	Workers' Compensation	-	1,000	700	1,000	-
01-20-220-500150	Unemployment Insurance	-	1,500	-	1,500	-
01-20-220-500155	Retirement/CalPERS	-	6,500	6,300	7,000	500
01-20-220-500180	Accrued Sick Leave Expense	-	4,500	-	-	(4,500)
01-20-220-500185	Accrued Vacation Leave Expense	-	5,000	-	-	(5,000)
01-20-220-500187	Accrual Leave Payments	-	-	-	-	-
		\$ -	\$ 118,500	\$ 100,200	\$ 113,500	\$ (5,000)



Finance and Administration Department

Divisions

- *Professional Services (District-wide services)*
- Finance and Administration
- Human Resources and Risk Management
- Customer Service

2024 Department Accomplishments

Finance and Administration

1. Successfully distributed the 2023 Water Quality and Consumer Confidence reports, ensuring timely communication to consumers and meeting state parameters to reinforce BCVWD's commitment to water safety.
2. Maintained compliance with the Brown Act by consistently providing comprehensive agenda packets to the Board of Directors and Committees, upholding transparency and adherence to regulations.
3. Secured an unmodified "clean" opinion for the 2023 financial statement audit, demonstrating accurate and fair representation of financial information.
4. Completed the 2023 ACFR, showcasing financial transparency and promoting accountability through an independent audit by the 2024 fiscal year.
5. Maintained and enhanced payroll processing accuracy, ensuring timely bi-weekly distribution of salaries and adjustments, including benefits, taxes, and other deductions.

Human Resources and Risk Management

1. Enhanced clarity and compliance by updating thirty BCVWD policies to align with current regulations and legislative changes by the end of the 2024 fiscal year, exceeding the goal of ten policies by year end.
2. Secured the Great Place to Work certification for the fourth consecutive year, improving employee engagement and receiving acknowledgment from the international accreditation system.
3. Successfully organized and hosted the annual employee Benefits Fair, improving participation and information accessibility related to the District's Flexible Spending Account (FSA) program.
4. Advanced employee development through continued leadership programs and executive coaching sessions aimed at enhancing strategic thinking and professional growth.
5. While the targeted 5% decrease in workplace incidents was not fully met, the District made significant strides in enhancing safety practices with safety upgrades implemented across the District, demonstrating a proactive approach to creating a safer work environment.

Customer Service

1. Improved customer outreach by producing six bilingual (English and Spanish) documents detailing billing updates, rate changes, water restrictions, and water quality reports.
2. Strengthened service consistency by providing personalized interactions with 80% of new residential customer accounts, supported by the implementation of an online start service application process.
3. Enhanced customer experience by updating website content to improve efficiency and usability. The website was updated to allow customers to upload their starting and ending service applications online, content was added to the conservation section to provide valuable resources

on water-saving practices, and a dedicated webpage was created to keep customers informed on the latest updates from the ongoing rate study.

4. Implemented additional shut-off notifications and payment plan options, reducing the amount of final monthly shut offs and charges applied to customer accounts for reinstatement fees once shut off.
5. Collaborated with the Information Technology (IT) department to expand payment options for customers, introducing a new vendor with access to discounts unavailable to the District. This enhancement provides customers with more convenient payment choices while helping them save on transaction fees.



2025 Department Goals

Finance and Administration

1. Achieve transparent financial reporting by submitting award applications for the 2025 Government Finance Officers Association, California Society of Municipal Officers, and California Municipal Treasurers Association by August 2025, meeting all award criteria to reinforce the District's financial transparency.
2. Complete financial audits with excellence by earning an unmodified "clean" opinion on the fiscal year 2024 audit, completed by July 2025, enhancing trust in the District's financial reporting practices.
3. Enhance payroll processing efficiency by achieving a 100% on-time payroll completion rate through bi-weekly audits and automated payroll updates for new hires, terminations, and pay changes.
4. Increase Accounts Payable efficiency by reducing invoice processing time by 15% by implementing a streamlined approval workflow, conducting quarterly training for staff on best practices, and monitoring progress through quarterly audits.
5. Streamline records management by reducing paper records by 15%, aligning with the Records Retention Policy through systematic digitization of documents and effective file management.

Human Resources and Risk Management

1. Strengthen workplace safety and reduce workplace incidents by 3% through a refined safety training program that includes bi-annual sessions on core safety topics and quarterly incident reviews.
2. Implement an online onboarding and learning management system in collaboration with the IT department, reducing onboarding time by 20% and enhancing the new hire experience.
3. Enhance performance reviews with the introduction of a new performance review framework, including a competency assessment section, with a pilot phase, to improve the efficiency and relevance of evaluations.
4. Expand benefits accessibility by launching an updated open enrollment portal, allowing employees 24/7 access to manage benefits independently, with 80% adoption of the new system by year-end.

Customer Service

1. Enhance customer communication by producing and distributing six bilingual (English and Spanish) educational materials covering billing updates, rate changes, water quality, and drought information to improve transparency, reaching at least 75% of customer accounts.
2. Optimize new account engagement by providing personalized service to new residential accounts with a target of engaging 75% of new accounts within the first billing cycle by year-end 2025, ensuring better customer onboarding.
3. Develop standardized response scripts and train all customer service representatives on the updated service scripts for common inquiries to ensure consistent customer interactions.
4. Decrease the average customer call wait time by 15% by optimizing staff scheduling during peak hours and providing quarterly training on call handling efficiency to improve customer satisfaction.
5. Boost customer participation in payment plans for delinquent accounts by 10% by the end of 2025 by actively promoting flexible payment options through monthly billing inserts, email notifications, and social media, helping to reduce overall delinquency rates.

Professional Services

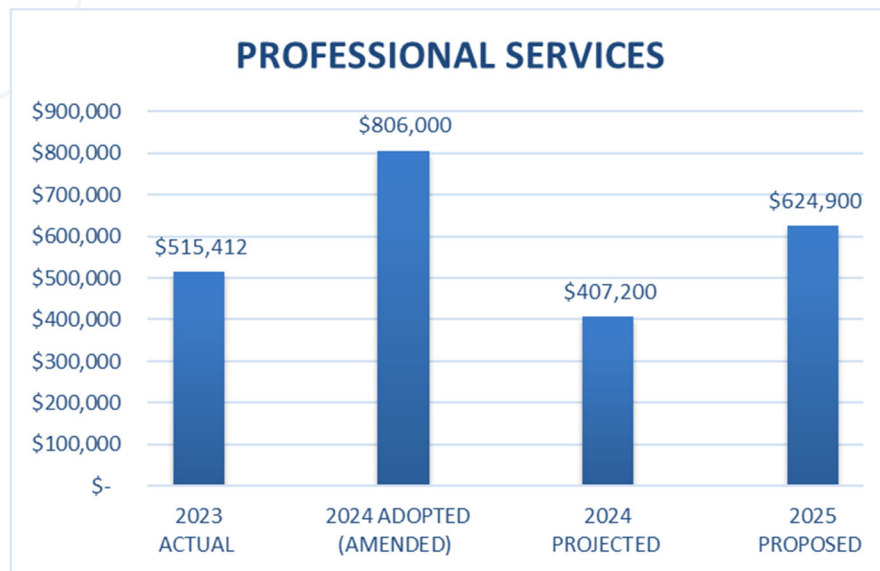
Division Description

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

Division Budget

Proposed expenses for 2025 are \$624,900, a 22.5% decrease below the amended budgeted professional services expenses for 2024 primarily due to the savings in Other Professional Services, which includes a reduction in external public outreach services, as staff has taken on some of those tasks in 2024.

Professional Services		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-210-540012	Development Reimbursable Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-210-540014	Development Reimbursable GIS	13,860	50,000	-	-	(50,000)
01-20-210-540018	Grant & Loan Procurement	-	-	-	-	-
01-20-210-540048	Permits, Fees & Licensing	-	3,000	-	3,000	-
01-20-210-580031	Outside Engineering	78,788	120,000	53,900	120,000	-
01-20-210-580032	CIP Related Outside Engineering	-	-	-	-	-
01-30-310-550061	Media Outreach	2,271	10,000	-	5,000	(5,000)
01-30-310-580001	Accounting and Audit	45,355	46,000	34,300	48,400	2,400
01-30-310-580011	General Legal	59,955	79,000	74,900	83,500	4,500
01-30-310-580036	Other Professional Services	207,490	341,000	163,000	200,000	(141,000)
01-50-510-550096	Beaumont Basin Watermaster	80,866	127,000	52,200	135,000	8,000
01-50-510-550097	SAWPA Basin Monitoring Program	26,827	30,000	28,900	30,000	-
		\$ 515,412	\$ 806,000	\$ 407,200	\$ 624,900	\$ (181,100)

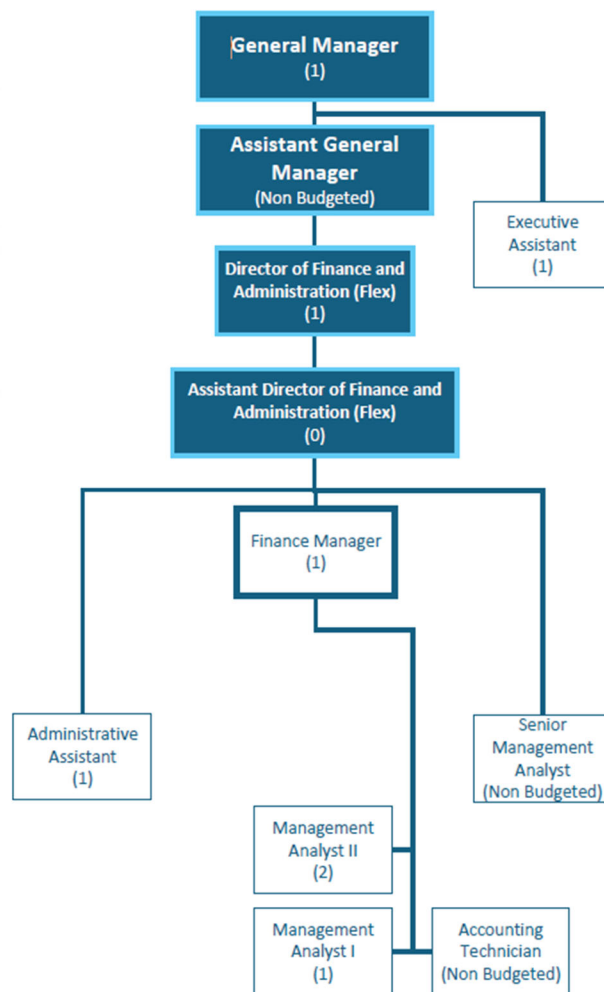


Finance and Administration

Division Organization

District Position	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
General Manager	1	0	1	0	1	0	1	0
Assistant General Manager	0	0	0	0	0	0	0	0
Director of Finance and Administration (FLEX)	1	0	0	1	0	0	1	0
Assistant Director of Finance and Administration (FLEX)	0	0	1	0	1	0	0	0
Finance Manager	1	0	1	0	1	0	1	0
Senior Management Analyst	1	0	0	0	0	0	0	0
Executive Assistant	0	1	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0	1	0
Management Analyst II	1	0	0	0	2	0	2	0
Management Analyst I	1	0	1	0	1	0	1	0
Accounting Technician	0	0	0	0	0	0	0	0
	7	1	6	1	8	0	8	0
Count	8		7		8		8	
FTE	7.5		6.5		8		8	

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

This section is led by the General Manager, appointed by the Board of Directors, who directs and oversees District programs, services, and resources in alignment with short- and long-term goals, policy statements, and directives. The Administrative Assistant and Executive Assistant in this division handle clerical and administrative tasks, including preparing staff reports and agenda packets, scheduling meetings and training sessions for the Board of Directors and General Manager, and providing support to management staff as needed.

The finance team manages key financial functions, such as the general ledger, bank reconciliation, fixed assets, financial reporting, payroll, accounts payable and receivable, the annual budget, and investment and cash management. This team also provides essential support to all District departments and divisions.

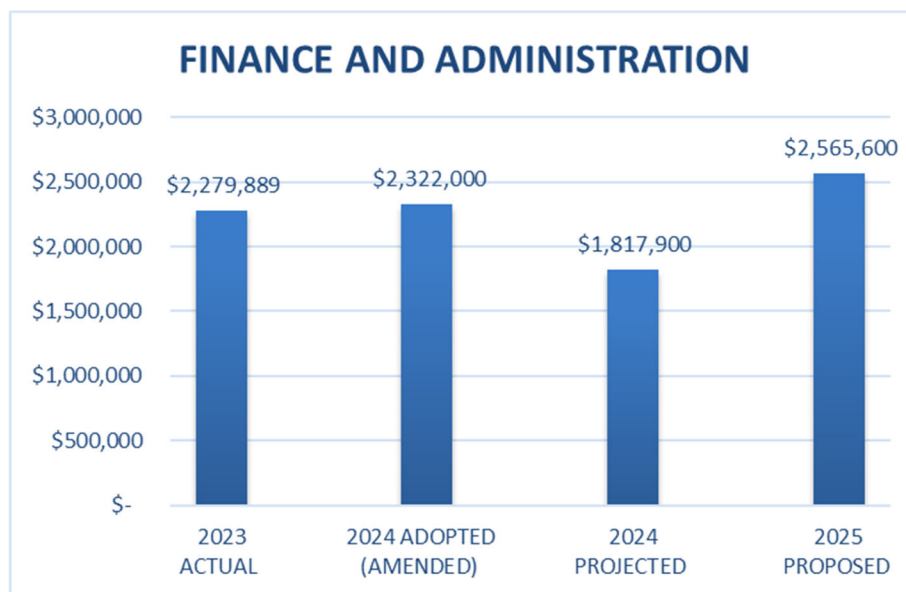
Division Budget

Proposed expenses for 2025 are \$2,565,600, a 10.5% increase above the amended budgeted finance and administrative services expenses for 2024. The expected increase for 2025 includes both a 51.2% increase to the Property, Auto & General Liability Insurance, as well as a 5.3% increase in salaries and benefits, due to the adjustments from the recent compensation study, which revealed that some staff members were being compensated below the market median.

Finance and Administration		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-310-500105	Labor	\$ 1,199,840	\$ 1,011,000	\$ 850,400	\$ 1,114,000	\$ 103,000
01-30-310-500109	FSLA Overtime	-	500	-	500	-
01-30-310-500110	Overtime	13,389	3,000	600	3,500	500
01-30-310-500111	Double Time	961	2,500	300	2,500	-
01-30-310-500114	Incentive Pay	-	4,000	600	4,500	500
01-30-310-500115	Social Security	77,024	80,500	53,900	89,000	8,500
01-30-310-500120	Medicare	19,458	18,500	13,700	21,000	2,500
01-30-310-500125	Health Insurance	251,849	210,650	150,800	190,500	(20,150)
01-30-310-500130	CalPERS Health Administration Costs	2,621	3,000	2,900	3,000	-
01-30-310-500140	Life Insurance	1,976	2,000	1,300	2,000	-
01-30-310-500143	EAP Program	294	500	200	500	-
01-30-310-500145	Workers' Compensation	9,183	9,000	6,900	9,500	500
01-30-310-500150	Unemployment Insurance	8,337	7,500	4,900	16,500	9,000
01-30-310-500155	Retirement/CalPERS	236,214	222,000	199,000	236,000	14,000
01-30-310-500165	Uniforms & Employee Benefits	823	1,000	400	1,000	-
01-30-310-500175	Training/Education/Mtgs/Travel	22,152	37,000	14,600	35,000	(2,000)
01-30-310-500180	Accrued Sick Leave Expense	47,923	60,000	19,800	63,500	3,500
01-30-310-500185	Accrued Vacation Leave Expense	45,843	98,000	38,400	100,500	2,500
01-30-310-500187	Accrual Leave Payments	64,906	101,500	71,300	138,000	36,500
01-30-310-500190	Temporary Labor	23,962	60,850	75,100	-	(60,850)
01-30-310-500195	CIP Related Labor	(7,542)	(8,000)	-	-	8,000
01-30-310-550001	Bank/Financial Service Fees	2,118	4,000	3,200	4,000	-
01-30-310-550030	Membership Dues	40,230	43,000	40,300	46,200	3,200
01-30-310-550042	Office Supplies	11,340	12,500	10,300	11,200	(1,300)
01-30-310-550046	Office Equipment	240	5,500	700	5,500	-
01-30-310-550048	Postage	8,021	51,000	6,700	62,200	11,200
01-30-310-550051	Advertising/Legal Notices	448	5,000	1,100	1,500	(3,500)
01-30-310-550054	Property, Auto & General Liability Insurance	197,683	250,000	248,200	378,000	128,000
01-30-310-550066	Subscriptions	-	500	200	500	-
01-30-310-550072	Miscellaneous Operating Expenses	597	2,000	2,100	500	(1,500)
01-30-310-550078	Bad Debt Expense	-	23,500	-	25,000	1,500
		\$ 2,279,889	\$ 2,322,000	\$ 1,817,900	\$ 2,565,600	\$ 243,600

NOTE: Non-Cash Expenses reduced from Gross expenses, omitted from the chart for clarity

01-30-310-560000	GASB 68 Pension Expense	\$ 372,104	\$ 215,000	\$ 135,000	\$ 215,000	\$ -
01-30-310-500161	Estimated Current Year OPEB Expense	91,450	104,000	104,000	111,300	7,300
01-30-310-550084	Depreciation	3,415,745	3,417,000	3,473,500	3,616,300	199,300
		\$ 3,879,299	\$ 3,736,000	\$ 3,712,500	\$ 3,942,600	\$ 206,600

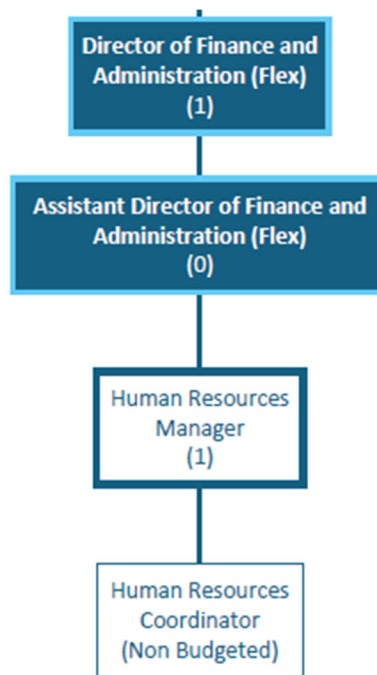


Human Resources and Risk Management

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Human Resources Manager	1	0	1	0	1	0	1	0
Human Resources Coordinator	0	0	0	0	0	0	0	0
	1	0	1	0	1	0	1	0
Count	1		Count	1	Count	1	Count	1
FTE	1		FTE	1	FTE	1	FTE	1

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

This division ensures that the District complies with all legal and regulatory requirements related to personnel and fosters a healthy, positive workplace environment. Human Resources (HR) supports all departments with recruitment and retention efforts, safety and risk management initiatives, and administers employee benefits and onboarding processes. Additionally, HR assists with public outreach, prepares and presents personnel policy updates, and provides guidance to management and staff on HR-related matters to enhance employee engagement and satisfaction.

Division Budget

Proposed expenses for 2025 are \$272,200, a 1.9% increase above the amended budgeted HR expenses for 2024, which is attributed to a 16.9% increase in salaries and benefits from adjustments made due to the recent compensation study, which revealed that some staff members were being compensated below the market median, offset by savings resulting from work that the division has taken on internally, which was previously outsourced to external vendors.

Human Resources and Risk Management		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-320-500105	Labor	\$ 40,830	\$ 101,000	\$ 87,900	\$ 119,000	\$ 18,000
01-30-320-500110	Overtime	-	-	-	-	-
01-30-320-500111	Double Time	-	-	-	-	-
01-30-320-500114	Incentive Pay	-	1,000	-	1,000	-
01-30-320-500115	Social Security	2,982	7,000	5,700	8,500	1,500
01-30-320-500120	Medicare	697	2,000	1,300	2,000	-
01-30-320-500125	Health Insurance	9,674	27,500	24,300	30,500	3,000
01-30-320-500140	Life Insurance	33	500	200	500	-
01-30-320-500143	EAP Program	11	500	-	500	-
01-30-320-500145	Workers' Compensation	289	1,000	700	1,000	-
01-30-320-500150	Unemployment Insurance	-	1,500	-	2,000	500
01-30-320-500155	Retirement/CalPERS	5,065	9,000	7,900	11,000	2,000
01-30-320-500165	Uniforms & Employee Benefits	-	220	200	300	80
01-30-320-500175	Training/Education/Mtgs/Travel	3,297	7,000	2,600	3,800	(3,200)
01-30-320-500176	District Professional Development	81	26,000	8,400	18,800	(7,200)
01-30-320-500177	General Safety Training & Supplies	13,638	26,900	10,800	24,200	(2,700)
01-30-320-500180	Accrued Sick Leave Expense	(3,046)	6,000	2,300	7,500	1,500
01-30-320-500185	Accrued Vacation Leave Expense	(3,147)	5,500	1,400	6,500	1,000
01-30-320-500187	Accrual Leave Payments	5,879	-	-	-	-
01-30-320-500190	Temporary Labor	-	-	-	-	-
01-30-320-550024	Employment Testing	2,050	4,500	3,700	4,500	-
01-30-320-550025	Employee Retention	1,428	6,000	1,400	6,000	-
01-30-320-550026	Recruitment Expense	723	12,500	1,900	9,000	(3,500)
01-30-320-550028	District Certification	4,330	6,000	3,800	4,500	(1,500)
01-30-320-550030	Membership Dues	1,739	2,000	1,000	1,100	(900)
01-30-320-550042	Office Supplies	489	480	-	1,400	920
01-30-320-550051	Advertising/Legal Notices	234	2,000	200	1,600	(400)
01-30-320-580036	Other Professional Services	83,585	11,000	40,300	7,000	(4,000)
		\$ 170,862	\$ 267,100	\$ 206,000	\$ 272,200	\$ 5,100

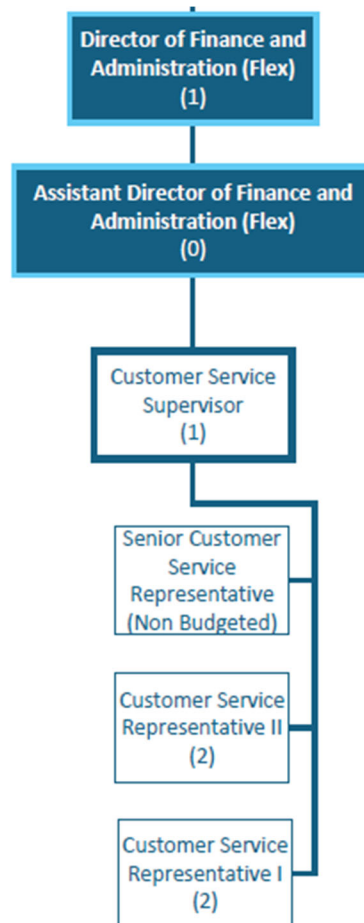


Customer Service

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Customer Service Supervisor	1	0	1	0	1	0	1	0
Senior Customer Service Rep	0	0	0	0	0	0	0	0
Customer Service Representative II	1	0	2	0	2	0	2	0
Customer Service Representative I	2	1	1	0	2	0	2	0
	4	1	4	0	5	0	5	0
Count	5		Count	4	Count	5	Count	5
FTE	4.5		FTE	4	FTE	5	FTE	5

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

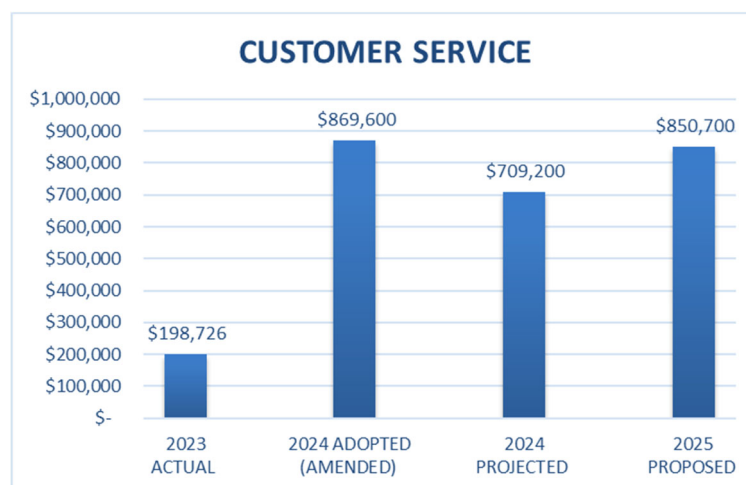
This section is responsible for assisting customers with their requests, processing payments, and managing all billing data. As the primary point of contact for the community, Customer Service Representatives (CSRs) serve as the 'face' of the District, providing a welcoming and knowledgeable experience for customers. In addition to coordinating with other departments to ensure accurate and

timely billing, they support public outreach efforts and assist all departments as internal customers. Their responsibilities also include processing requests to open and close accounts, updating account information, preparing water consumption reports, and responding to questions in person, by phone, or by email.

Division Budget

Proposed expenses for 2025 are \$850,700, a 2.2% decrease from the amended budgeted customer service expenses for 2024. This decrease, which offsets the 13.8% increase in salaries and benefits from adjustments made in the recent compensation study, is primarily due to the elimination of Transaction/Credit Card Fees. As the District transitions to a third-party vendor for credit card processing, this vendor can absorb processing costs through volume discounts unavailable to the District, resulting in lower rates for customers. This change also reduced the corresponding revenue account to zero.

Customer Service		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-330-500105	Labor	\$ -	\$ 321,800	\$ 264,400	\$ 397,500	\$ 75,700
01-30-330-500109	FSLA Overtime	-	500	-	500	-
01-30-330-500110	Overtime	-	8,000	5,900	3,000	(5,000)
01-30-330-500111	Double Time	-	1,000	-	-	(1,000)
01-30-330-500114	Incentive Pay	-	3,000	-	3,000	-
01-30-330-500115	Social Security	-	24,500	18,100	29,000	4,500
01-30-330-500120	Medicare	-	6,000	4,200	7,000	1,000
01-30-330-500125	Health Insurance	-	135,500	99,900	133,000	(2,500)
01-30-330-500140	Life Insurance	-	1,000	400	1,000	-
01-30-330-500143	EAP Program	-	500	100	500	-
01-30-330-500145	Workers' Compensation	-	3,000	2,100	3,500	500
01-30-330-500150	Unemployment Insurance	-	5,000	-	6,000	1,000
01-30-330-500155	Retirement/CalPERS	-	37,500	39,300	46,500	9,000
01-30-330-500165	Uniforms & Employee Benefits	-	900	(100)	500	(400)
01-30-330-500175	Training/Education/Mtgs/Travel	-	8,100	1,400	8,000	(100)
01-30-330-500180	Accrued Sick Leave Expense	-	15,500	5,200	18,500	3,000
01-30-330-500185	Accrued Vacation Leave Expense	-	21,000	12,500	25,500	4,500
01-30-330-500187	Accrual Leave Payments	-	20,500	-	19,500	(1,000)
01-30-330-500190	Temporary Labor	-	20,200	25,200	15,600	(4,600)
01-30-330-500195	CIP Related Labor	-	-	-	-	-
01-30-330-550006	Cashiering Shortages/Overages	6	100	-	100	-
01-30-330-550008	Transaction/Return Fees	1,183	1,500	1,000	1,500	-
01-30-330-550010	Transaction/Credit Card Fees	102,656	125,000	131,200	-	(125,000)
01-30-330-550014	Credit Check Fees	6,578	6,500	6,100	6,500	-
01-30-330-550030	Membership Dues	-	1,500	100	1,100	(400)
01-30-330-550036	Notary & Lien Fees	2,078	2,500	2,000	2,500	-
01-30-330-550050	Utility Billing Service	86,225	99,000	90,200	120,000	21,000
01-30-330-550051	Advertising/Legal Notices	-	-	-	900	900
		\$ 198,726	\$ 869,600	\$ 709,200	\$ 850,700	\$ (18,900)



Information Technology

Divisions

- Information Technology

2024 Department Accomplishments

Information Technology

1. Replaced of 33% of all computer workstations District-wide, enhancing performance, reliability, and security to support efficient operations on modern, secure systems.
2. Automated the start and end water service electronic forms submission process. This streamlining effort reduced the administrative workload and provided a faster, more seamless customer experience.
3. Integrated all payment options across the District into the Paymentus platform, creating a user-friendly and cohesive payment solution. This change simplified customer payment processes and reduced operational complexities for the District, improving both financial processing and security.
4. Completed a major component upgrade of the Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) system. Ongoing optimizations to the system ensure maximum efficiency and performance, accurate meter readings and improved water usage tracking for customers.
5. Implemented a comprehensive backup solution for all District-wide servers. This upgrade provides enhanced data protection, reduces potential downtime, and enables swift recovery in the event of any incidents.



2025 Department Goals

Information Technology

1. Replace all computers, tablets, laptops, and related hardware that have reached the end of their three-year service life. This includes upgrading all major infrastructure equipment such as switches, routers, firewalls, servers, and storage systems, that have reached the end of their five-year lifecycle ensuring the District's technology remains resilient, secure, and capable of supporting our operational needs.
2. Initiate Supervisory Control and Data Acquisition (SCADA) system modernization, which is essential for monitoring and controlling all District wells and reservoirs.
3. Apply for both the MISAC 2025 Award for Excellence in IT and Cybersecurity and the MISAC Innovation Award, demonstrating the District's continuous commitment to implementing leading-

edge technologies, maintaining strong cybersecurity practices, and driving innovation in water district operations.

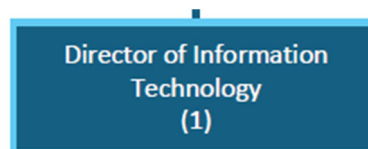
4. Conduct a comprehensive review of all technology and services throughout the District to identify and reduce areas where duplicate efforts can be eliminated and processes streamlined by deploying Artificial Intelligence (AI) technologies and automating systems to reduce manual labor and time-intensive tasks.
5. Undertake a comprehensive Data Center Cleanup and Optimization Project to include re-wiring 100% of network and server connections to improve airflow and organization, replacing the air conditioning unit to ensure optimal temperature control, and removing all outdated or unused equipment which will create a cleaner, more efficient data center that supports future expansion and reduces the risk of overheating or equipment failure.

Information Technology

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Director of Information Technology	1	0	1	0	1	0	1	0
	1	0	1	0	1	0	1	0
Count	1		Count	1	Count	1	Count	1
FTE	1		FTE	1	FTE	1	FTE	1

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

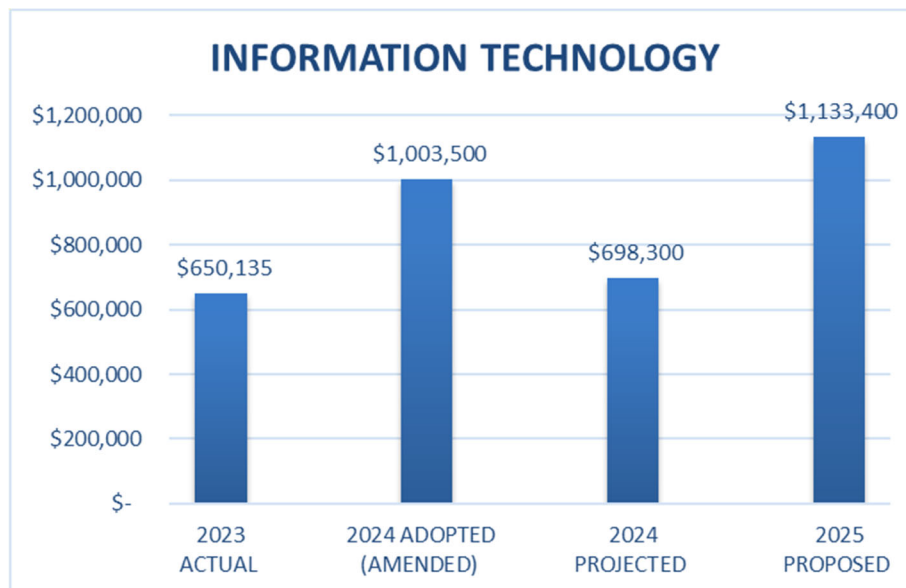
This department encompasses administrative salaries, employee benefits, operating supplies, and other essential expenses for managing and deploying technology and cybersecurity across the District. The Information Technology (IT) division is responsible for maintaining the District's overall security and cybersecurity, ensuring that all technological needs are met with reliability and efficiency. This includes maintaining and supporting tablets, the phone system, radio communication, and safety protocols related to IT.

The department oversees software maintenance for critical systems, including billing, recruitment, engineering, mapping, well maintenance, and the District's website. Through these efforts, the IT department provides the backbone for secure, seamless operations and effective service delivery to both internal and external stakeholders. For the 2025 Operating Budget, the department contains a single employee.

Division Budget

Proposed expenses for 2025 are \$1,133,400, a 12.9% increase above the amended budgeted IT expenses for 2024, which is primarily due to a 23.1% increase in salaries and benefits from adjustments made due to the recent compensation study.

Information Technology		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-35-315-500105	Labor	\$ 161,034	\$ 169,000	\$ 159,200	\$ 196,000	\$ 27,000
01-35-315-500114	Incentive Pay	-	1,000	-	1,000	-
01-35-315-500115	Social Security	9,951	14,000	11,300	16,500	2,500
01-35-315-500120	Medicare	2,540	3,500	2,600	4,000	500
01-35-315-500125	Health Insurance	23,035	27,500	23,600	26,000	(1,500)
01-35-315-500140	Life Insurance	237	500	200	500	-
01-35-315-500143	EAP Program	22	500	-	500	-
01-35-315-500145	Workers' Compensation	1,097	1,500	1,200	2,000	500
01-35-315-500150	Unemployment Insurance	-	2,500	-	3,000	500
01-35-315-500155	Retirement/CalPERS	15,571	15,000	13,300	34,500	19,500
01-35-315-500165	Uniforms & Employee Benefits	-	-	-	-	-
01-35-315-500175	Training/Education/Mtgs/Travel	5,236	5,000	300	5,300	300
01-35-315-500180	Accrued Sick Leave Expense	233	10,000	-	11,500	1,500
01-35-315-500185	Accrued Vacation Leave Expense	18,094	18,500	2,400	21,500	3,000
01-35-315-500187	Accrual Leave Payments	13,992	20,500	20,600	32,500	12,000
01-35-315-500190	Temporary Labor	-	-	-	-	-
01-35-315-500195	CIP Related Labor	(8,429)	(33,000)	-	-	33,000
01-35-315-501511	Telephone/Internet Service	77,885	97,000	85,300	93,000	(4,000)
01-35-315-501521	Building Alarms and Security	10,822	34,000	17,200	34,000	-
01-35-315-540014	GIS Maintenance and Updates	7,420	10,000	12,700	10,000	-
01-35-315-550030	Membership Dues	2,290	3,000	1,700	3,000	-
01-35-315-550044	Printing/Toner & Maintenance	21,711	30,000	13,900	30,000	-
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-
01-35-315-550058	Cyber Security Liability Insurance	5,311	7,500	5,600	7,500	-
01-35-315-580016	Computer Hardware	24,221	30,000	22,100	30,000	-
01-35-315-580021	IT/Software Support	-	8,000	-	8,000	-
01-35-315-580026	License/Maintenance/Support	204,844	297,000	220,200	321,000	24,000
01-35-315-580027	AMR/AMI Annual Support	-	163,000	25,700	171,200	8,200
01-35-315-580028	Cybersecurity Software/Hardware	43,100	58,000	54,700	60,900	2,900
01-35-315-580030	Repair/Purchase Radio Comm Equip	9,920	10,000	4,500	10,000	-
		\$ 650,135	\$ 1,003,500	\$ 698,300	\$ 1,133,400	\$ 129,900



Operations

Divisions

- Source of Supply
- Cross-Connection/Non-Potable Water
- Transmission and Distribution
- Field Inspections
- Customer Service and Meter Reading
- Maintenance and General Plant

2024 Department Accomplishments

Source of Supply

1. Successfully retrofitted chlorination systems at Wells 25 and 29, ensuring safe and uniform chlorination equipment throughout the District.
2. Provided project support and coordination with the District's IT department to complete the AMR/AMI project by extended grant timeline, including the installation of collectors and repeaters at District-owned properties.
3. Met all sampling and operational requirements necessary to meet State and Federal drinking water standards and regulatory water quality sampling requirements.
4. Provided support and coordination with the District's IT department to install a new digital radio repeater at a District owned facility and deployed a mobile (grab-and-go) digital radio repeater to ensure maximum redundancy of the District handheld radio communication system.
5. Captured Global Positioning System (GPS) coordinates for high-risk District facilities to support operational tracking and management.

Cross-Connection/Non-Potable Water

1. Enhanced the District's cross connection control program to align with California State requirements and prepare for the transition to Recycled Water use.
2. Launched a new backflow testing and maintenance tracking system, providing training for District staff and external backflow testers to streamline backflow testing and data submission.
3. Established a workflow to include Cross-Connection surveys for new accounts and ownership changes.
4. Collaborated with the District's Engineering Department to update specifications, including drawing plates for backflow installation and use.
5. Implemented a District process for required submission of all backflow test sheets and compliance tracking.

Transmission and Distribution

1. Responded to all reported emergencies within a three-day timeframe and made necessary repairs, ensuring continuity of service to District customers.
2. Deployed a new leak locator to improve repair efficiency and minimize the cost of street repairs.
3. Completed coordination efforts and deployment of AMR/AMI meters and infrastructure necessary to meet the extended grant completion deadline.
4. Increased State Water Resources Control Board Operator Certification among staff by 10%.
5. Collaborated with the District IT department to equip staff with tablet devices to increase efficiency in system mapping, valve exercising, system flushing, and associated training activities.

Maintenance and General Plant

1. Installed automatic outdoor solar-powered lighting at all Edgar Canyon well facilities, enhancing safety and energy efficiency.
2. Partnered with the District IT department to implement a facility inspection system that has increased efficiency in documenting the conditions of facilities and provides a platform for tracking and reporting maintenance activities.
3. Completed the replacement of the Well 19 building structure to maintain operational integrity.
4. Upgraded electrical systems at District facilities by replacing well building manual light switches with automatic motion-activated light switches for increased employee safety and energy efficiency.
5. Addressed all facility maintenance ticket requests promptly and provided necessary repairs and improvements, ensuring a safe work environment for District staff and the public.



2025 Department Goals

Source of Supply

1. Provide project management and oversight for the re-drilling of two potable water wells (Wells 1A and 2A) to enhance system redundancy and increase pumping capacity to meet peak demands, ensuring enhanced water supply capacity.
2. Complete the design and construction documents for the recoating, painting, and rehabilitation of Cherry Tanks I, II, & III, Vineland Tank I, and Lower Edgar Tank. Begin implementation of coating and modifications for these facilities in 2025 and 2026.
3. Ensure compliance with all State and Federal drinking water standards by providing the necessary sampling and operational activities to meet regulatory water quality sampling requirements.
4. Conduct strategic maintenance of the Noble Creek Recharge Facility ponds to optimize imported water supply. Minimize long shutdown periods by rotating the ponds between wet and dry cycles, conditioning pond bottoms before percolation rates decline.
5. Collaborate with the District's Engineering Department and Executive Management to monitor Chromium VI levels system wide, ensuring ongoing compliance with emerging regulatory requirements through continued system-wide sampling and response planning.

Cross-Connection/Non-Potable Water

1. Ensure customer compliance with updated State Cross-Connection Control Plan regulations for backflow prevention devices and address compliance changes as necessary.
2. Perform annual cross-connection inspections for all commercial and industrial accounts. Update District records with the degree of hazard classification for each account based on inspection findings.
3. Ensure all backflow testers submit test results through the new backflow testing and maintenance tracking system to streamline compliance monitoring.
4. Initiate the non-potable water system shutdown test, involving non-potable water users, to demonstrate complete separation between the non-potable and potable water systems on District and customer properties to regulatory agencies.
5. Partner with District Engineering staff and the City of Beaumont to design and construct a non-potable water booster station. This facility will enable the receipt and pressurization of recycled water from the City of Beaumont's Wastewater Treatment Plant, facilitating delivery to the District's 2800 Reservoir.

Transmission and Distribution

1. Respond to all reported emergencies and complete necessary repairs to ensure uninterrupted service to District customers. Completion timelines will range from 1 to 3 days, depending on the severity of the leak and the time required for utility location tickets (Underground Service Alert, USA).
2. Oversee replacement of various District-owned water mains, including the American Avenue and "B" Line projects, to maintain system reliability.
3. Perform valve exercising and maintenance on 1,000 District-owned system valves. Document all activities using the District's mapping system, with entries recorded in the valve exercise module.
4. Coordinate with the City of Beaumont's Public Works Department to identify upcoming street repair projects. Provide recommendations to the District Engineering department to prioritize service and main line replacement projects before street improvement activities.
5. Strengthen the fire hydrant maintenance program by inspecting, maintaining, and painting 200 hydrants throughout the District to ensure operational readiness.

Maintenance and General Plant

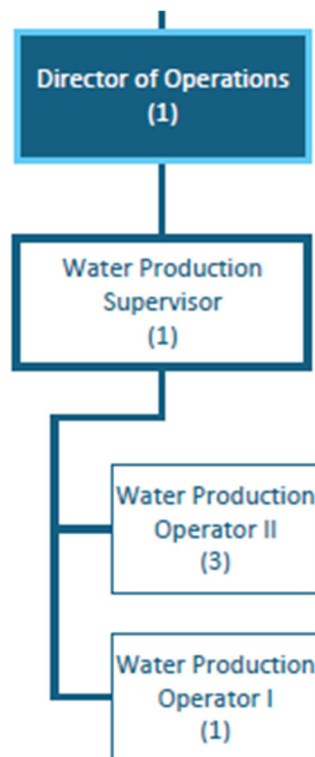
1. Continue upgrading water facility sites, focusing on transitioning to low-water-use and low-maintenance landscaping designs. Prioritize site upgrades at Wells 3, 21, and 25, contingent on the availability of materials and equipment at reasonable costs.
2. Address all facility maintenance requests promptly, providing necessary repairs and improvements to ensure a safe working environment for District staff and the public.
3. Provide support to Operations by participating in the on-call rotation and responding to after-hours emergency repair activities.
4. Complete the replacement of building structures at Well 14 and Well 20 to improve facility integrity and operational efficiency.
5. Maintain and upgrade District signage, including well site identification, facility addresses, No Trespassing and No Hunting signs, National Fire Protection Association (NFPA) placards, Universal Waste, and other regulatory signs as required.

Source of Supply

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Water Production Supervisor	1	0	1	0	1	0	1	0
Water Production Operator II	3	0	3	0	3	0	3	0
Water Production Operator I	0	0	1	0	1	0	1	0
	4	0	5	0	5	0	5	0
Count	4		Count	5	Count	5	Count	5
FTE	4		FTE	5	FTE	5	FTE	5

(1) Actuals are based on the employee counts as of 12/31 of that budget year



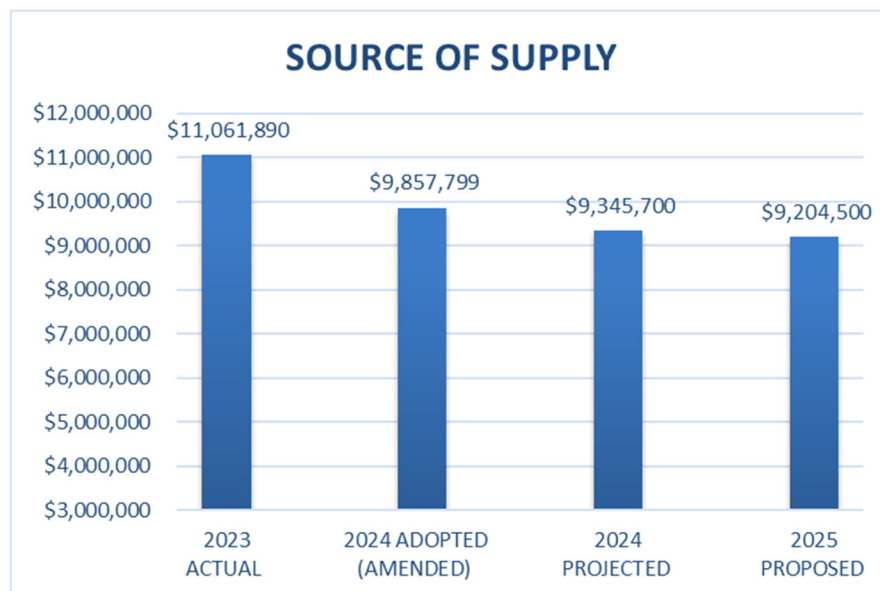
Division Description

Source of Supply represents the division responsible for expenses related to the operation and maintenance of wells, booster stations, storage facilities and 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 and mechanical systems, and process control instrumentation systems.

Division Budget

Proposed expenses for 2025 are \$9,204,500, a 6.6% decrease below the source of supply 2024 amended budgeted expenses. Although there was a \$350,000 increase in estimated costs for Electricity-Wells, along with a 10% increase in salaries and benefits from the adjustments made due to the recent compensation study, the Board of Directors approved a budget amendment of \$1,117,299 to secure an additional 2,800 AF of water, if available before the end of the fiscal year 2024.

Source of Supply	2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-410-500105 Labor	\$ 375,753	\$ 437,900	\$ 367,100	\$ 520,500	\$ 82,600
01-40-410-500109 FSLA Overtime	-	500	-	500	-
01-40-410-500110 Overtime	4,239	20,500	14,300	25,500	5,000
01-40-410-500111 Double Time	39	7,500	1,500	12,000	4,500
01-40-410-500113 Standby/On-Call	14,120	14,600	14,100	11,000	(3,600)
01-40-410-500114 Incentive Pay	-	3,000	2,300	3,000	-
01-40-410-500115 Social Security	28,314	35,500	28,100	41,500	6,000
01-40-410-500120 Medicare	6,622	8,500	6,600	10,000	1,500
01-40-410-500125 Health Insurance	111,931	135,500	118,300	128,500	(7,000)
01-40-410-500140 Life Insurance	617	1,000	600	1,000	-
01-40-410-500143 EAP Program	106	500	100	500	-
01-40-410-500145 Workers' Compensation	15,952	18,500	17,000	22,000	3,500
01-40-410-500150 Unemployment Insurance	-	15,500	-	36,500	21,000
01-40-410-500155 Retirement/CalPERS	115,955	140,500	113,200	125,500	(15,000)
01-40-410-500165 Uniforms & Employee Benefits	3,831	4,000	2,500	3,500	(500)
01-40-410-500175 Training/Education/Mtgs/Travel	2,405	1,500	300	3,000	1,500
01-40-410-500180 Accrued Sick Leave Expense	17,185	20,500	20,500	24,000	3,500
01-40-410-500185 Accrued Vacation Leave Expense	18,912	37,000	29,100	42,000	5,000
01-40-410-500187 Accrual Leave Payments	9,400	27,500	6,100	30,000	2,500
01-40-410-500195 CIP Related Labor	(14,122)	(20,000)	-	(22,800)	(2,800)
01-40-410-500501 State Project Water Purchases	7,182,000	5,586,299	5,196,300	4,468,800	(1,117,499)
01-40-410-500511 Ground Water Purchases	-	-	-	-	-
01-40-410-501101 Electricity - Wells	2,699,945	2,750,000	2,928,000	3,100,000	350,000
01-40-410-501201 Gas - Wells	260	1,000	200	500	(500)
01-40-410-510011 Treatment & Chemicals	159,662	170,000	151,400	221,000	51,000
01-40-410-510021 Lab Testing	77,330	80,000	82,800	94,500	14,500
01-40-410-510031 Small Tools, Parts & Maintenance	6,266	5,000	6,200	7,000	2,000
01-40-410-520021 Maintenance & Repair-Telemetry Equipment	1,541	5,000	100	5,000	-
01-40-410-520061 Maintenance & Repair-Pumping Equipment	118,289	200,000	114,300	118,000	(82,000)
01-40-410-530001 Minor Capital Acquisitions	-	-	-	10,000	10,000
01-40-410-540084 Regulations Mandates & Tariffs	103,996	150,000	124,300	160,000	10,000
01-40-410-550066 Subscriptions	1,342	500	400	2,000	1,500
	\$ 11,061,890	\$ 9,857,799	\$ 9,345,700	\$ 9,204,500	\$ (653,299)

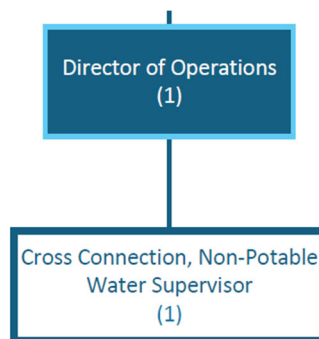


Cross-Connection/Non-Potable Water

Division Organization

District Position	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
Cross Connection/Non-Potable Water Supervisor	0	0	1	0	1	0	1	0
	0	0	1	0	1	0	1	0
Count	0		Count	1	Count	1	Count	1
FTE	0		FTE	1	FTE	1	FTE	1

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

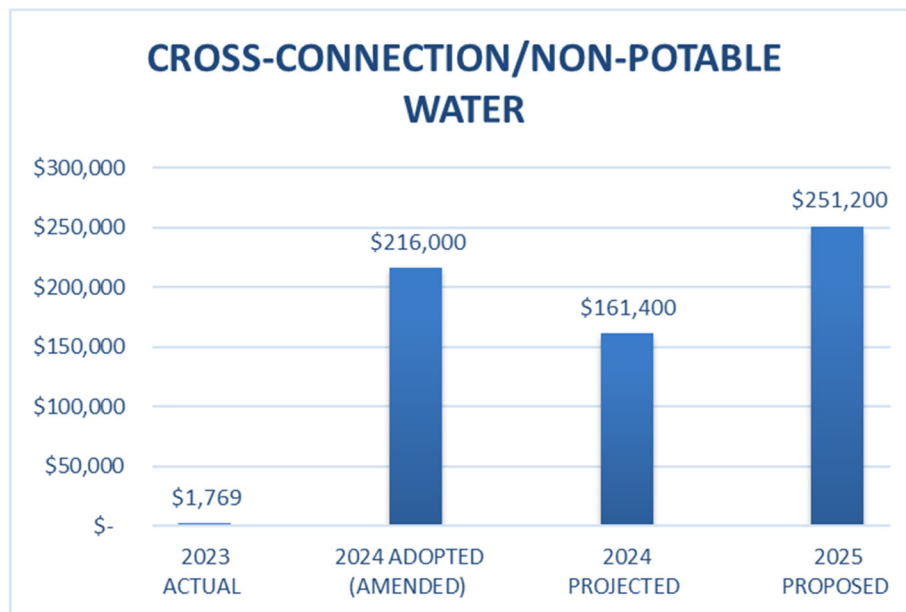
The division for Cross-Connection/Non-Potable Water was created to specifically track expenses related to the cross connection/backflow program. The program confirms compliance with State and County Health Department requirements as well as the District's Cross-Connection Control Plan for new and existing accounts to avoid water contamination due to backflow through a cross-connection. The expenses associated with the program include the personnel associated with those related tasks, notifications, calibration and repairs, and tools associated with backflow audits.



Division Budget

The proposed expenses for 2025 are \$251,200, a 16.3% increase above the cross-connection 2024 amended budgeted expenses. The increase is primarily due to the increase in benefits, along with the 2.5% Cost-of-Living applied to the labor portion of the division.

Cross Connections		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-430-500105	Labor	\$ -	\$ 95,500	\$ 89,500	\$ 111,000	\$ 15,500
01-40-430-500109	FSLA Overtime	-	500	-	500	-
01-40-430-500110	Overtime	-	6,000	-	6,500	500
01-40-430-500111	Double Time	-	1,000	-	1,000	-
01-40-430-500113	Standby/On-Call	-	-	-	-	-
01-40-430-500114	Incentive Pay	-	1,000	500	1,000	-
01-40-430-500115	Social Security	-	8,500	6,100	9,000	500
01-40-430-500120	Medicare	-	2,000	1,400	2,500	500
01-40-430-500125	Health Insurance	-	27,500	24,400	26,000	(1,500)
01-40-430-500140	Life Insurance	-	500	100	500	-
01-40-430-500143	EAP Program	-	500	-	500	-
01-40-430-500145	Workers' Compensation	-	4,500	3,800	5,000	500
01-40-430-500150	Unemployment Insurance	-	1,500	-	2,000	500
01-40-430-500155	Retirement/CalPERS	-	26,500	23,900	37,500	11,000
01-40-430-500165	Uniforms & Employee Benefits	-	1,000	300	1,000	-
01-40-430-500175	Training/Education/Mtgs/Travel	-	1,500	600	3,500	2,000
01-40-430-500180	Accrued Sick Leave Expense	-	5,000	3,000	5,500	500
01-40-430-500185	Accrued Vacation Leave Expense	-	7,500	4,200	8,000	500
01-40-430-500187	Accrual Leave Payments	-	7,000	-	8,000	1,000
01-40-430-500195	CIP Related Labor	-	-	-	-	-
01-40-430-510031	Small Tools, Parts & Maintenance	-	2,000	800	3,000	1,000
01-40-430-530001	Minor Capital Acquisitions	-	-	-	-	-
01-40-430-540001	Backflow Maintenance	1,769	13,000	1,600	15,000	2,000
01-40-430-550051	Advertisine/Legal Notices	-	500	-	500	-
01-40-430-550066	Subscriptions	-	3,000	1,200	3,700	700
		\$ 1,769	\$ 216,000	\$ 161,400	\$ 251,200	\$ 35,200



Transmission and Distribution

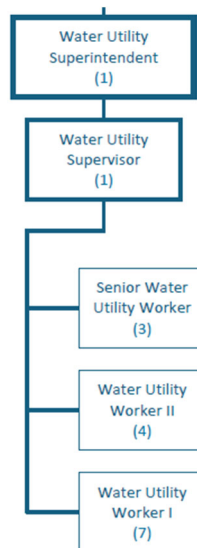
Division Organization

District Position	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
Director of Operations	1	0	1	0	1	0	1	0
Assistant Director of Operations	0	0	0	0	0	0	0	0
Water Utility Superintendent	1	0	1	0	1	0	1	0
Water Utility Supervisor	1	0	1	0	1	0	1	0
Senior Water Utility Worker ⁽³⁾	3	0	3	0	3	0	3	0
Water Utility Worker II	4	0	3	0	4	0	4	0
Water Utility Worker I	5	4	5	1	7	2	7	2
Water Utility Worker I - AMR (grant funded) ⁽²⁾	0	2	0	2	0	0	0	0
	15	6	14	3	17	2	17	2
Count	21		Count	17	Count	19	Count	19
FTE	18		FTE	15.5	FTE	18	FTE	18

(1) Actuals are based on the employee counts as of 12/31 of that budget year

(2) Temporary assistance used as needed in 2023, for grant portion of the project ended April 2024

(3) Senior Water Utility Worker position for Customer Service and Meter reading split to division 460, although all staff in division 440 can perform tasks in 440, 450, and 460



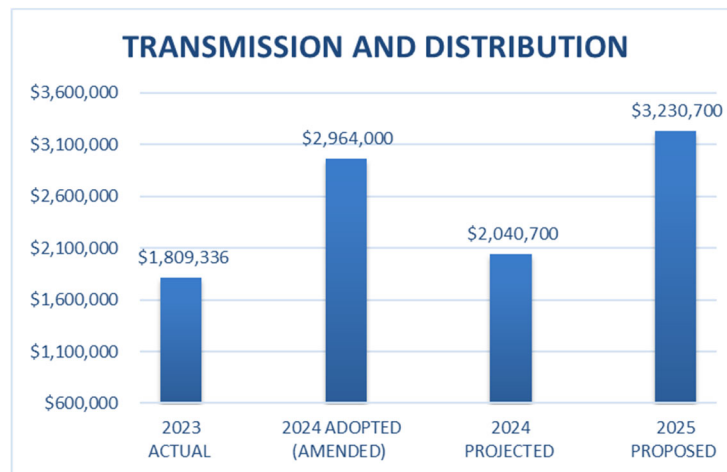
Division Description

This division is responsible for the maintenance and operation of the District's extensive distribution system, including service connections, meters, tanks, and pressure-regulating stations essential for delivering water reliably across the District. This division manages fire services, as well as the construction, installation, testing, and maintenance of new facilities. Additionally, the division handles leak repairs, undertakes construction projects, and collaborates with developers to support growth in the District. Staff members in this division often work across other areas as needed, contributing to inspections, customer service, meter readings, and even building and site maintenance. This versatility allows the division to support a wide range of operational needs, ensuring service continuity and responsiveness to community demands.

Division Budget

Proposed expenses for 2025 are \$3,230,700, representing an 9.0% increase over the 2024 budgeted transmission and distribution expenses. This increase is primarily attributed to an 8.4% increase in staff salaries and benefits, following an internal compensation study that found all team members in this division were compensated below the market median.

Transmission and Distribution		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-440-500105	Labor	\$ 902,226	\$ 1,233,500	\$ 946,100	\$ 1,424,500	\$ 191,000
01-40-440-500109	FSLA Overtime	-	1,000	-	1,000	-
01-40-440-500110	Overtime	48,834	56,000	54,700	63,500	7,500
01-40-440-500111	Double Time	17,696	26,500	18,100	27,000	500
01-40-440-500113	Standby/On-Call	25,790	23,000	24,300	23,000	-
01-40-440-500114	Incentive Pay	-	7,000	100	7,000	-
01-40-440-500115	Social Security	67,959	96,000	64,400	112,000	16,000
01-40-440-500120	Medicare	16,064	22,500	16,900	26,500	4,000
01-40-440-500125	Health Insurance	191,679	411,500	225,200	349,500	(62,000)
01-40-440-500140	Life Insurance	1,495	2,500	1,600	2,500	-
01-40-440-500143	EAP Program	323	1,000	300	1,000	-
01-40-440-500145	Workers' Compensation	32,559	42,500	37,200	48,500	6,000
01-40-440-500155	Retirement/CalPERS	184,871	225,500	208,900	282,500	57,000
01-40-440-500165	Uniforms & Employee Benefits	10,180	16,000	14,300	18,600	2,600
01-40-440-500175	Training/Education/Mtgs/Travel	5,522	25,000	24,800	20,000	(5,000)
01-40-440-500178	General Safety Supplies	7,132	13,000	11,900	12,000	(1,000)
01-40-440-500180	Accrued Sick Leave Expense	33,544	65,500	41,700	74,000	8,500
01-40-440-500185	Accrued Vacation Leave Expense	49,470	90,000	49,600	100,000	10,000
01-40-440-500187	Accrual Leave Payments	32,064	79,000	36,900	80,500	1,500
01-40-440-500190	Temporary Labor	-	40,000	19,900	63,300	23,300
01-40-440-500195	CIP Related Labor	(42,680)	(40,000)	(41,700)	(40,000)	-
01-40-440-510031	Small Tools, Parts & Maintenance	20,175	22,000	23,900	18,000	(4,000)
01-40-440-520071	Maintenance and Repair- Pipeline & Hydrants	66,898	145,000	70,100	145,000	-
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	7,297	35,000	4,500	42,000	7,000
01-40-440-530001	Minor Capital Acquisitions	15,042	30,000	9,100	5,000	(25,000)
01-40-440-540024	Inventory Adjustments	(19,800)	64,000	53,000	50,000	(14,000)
01-40-440-540036	Line Locates	2,835	4,000	2,700	3,800	(200)
01-40-440-540042	Meters Maintenance & Services	104,561	170,000	118,500	200,000	30,000
01-40-440-540078	Reservoirs Maintenance	27,595	52,000	2,500	65,000	13,000
01-40-440-550051	Advertising/Legal Notices	5	5,000	1,200	5,000	-
		\$ 1,809,336	\$ 2,964,000	\$ 2,040,700	\$ 3,230,700	\$ 266,700



Field Inspections

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Filled by staff from division 440								

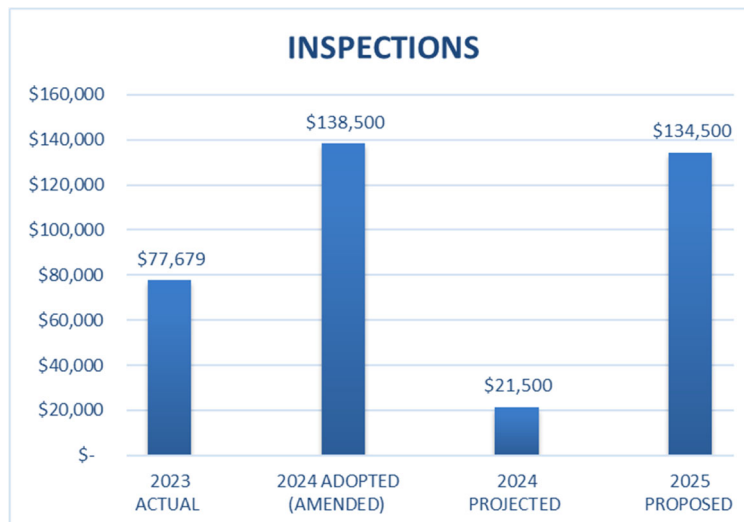
Division Description

This division includes the labor expenses of inspecting developer-constructed additions to the distribution system, such as service connections, meters, tanks, 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 2025 are \$134,500, a 2.9% decrease below 2024 budgeted inspection expenses. The budget is based on Transmission and Distribution staff members, based on the average number of inspections in the prior year. As the 2024 projected inspection hours were less than expected, this reduced the estimation base for 2025.

Inspections		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-450-500105	Labor	\$ 40,691	\$ 71,000	\$ 12,400	\$ 74,000	\$ 3,000
01-40-450-500110	Overtime	11,125	12,000	2,000	12,000	-
01-40-450-500111	Double Time	1,163	4,500	300	4,500	-
01-40-450-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-450-500115	Social Security	3,292	6,000	900	6,000	-
01-40-450-500120	Medicare	770	1,500	200	1,500	-
01-40-450-500125	Health Insurance	11,981	23,500	3,700	19,000	(4,500)
01-40-450-500140	Life Insurance	68	500	-	500	-
01-40-450-500143	EAP Program	16	500	-	500	-
01-40-450-500145	Workers' Compensation	1,648	3,000	600	3,500	500
01-40-450-500155	Retirement/CalPERS	6,926	13,000	1,400	10,000	(3,000)
01-40-450-530001	Minor Capital Acquisitions	-	-	-	-	-
		\$ 77,679	\$ 138,500	\$ 21,500	\$ 134,500	\$ (4,000)



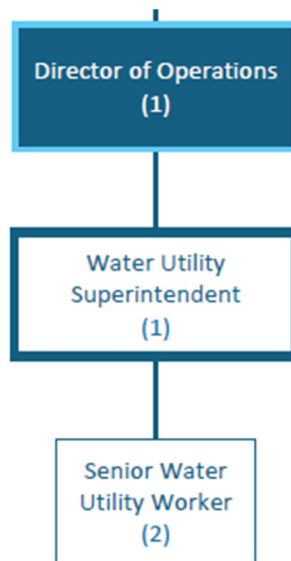
Customer Service and Meter Reading

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Senior Water Utility Worker ⁽³⁾	1	0	1	0	2	0	2	0
	1	0	1	0	2	0	2	0
Count	1		Count	1	Count	2	Count	2
FTE	1		FTE	1	FTE	2	FTE	2

(1) Actuals are based on the employee counts as of 12/31 of that budget year

(3) Senior Water Utility Worker position for Customer Service and Meter reading split to division 460, although all staff in division 440 can perform tasks in 440, 450, and 460



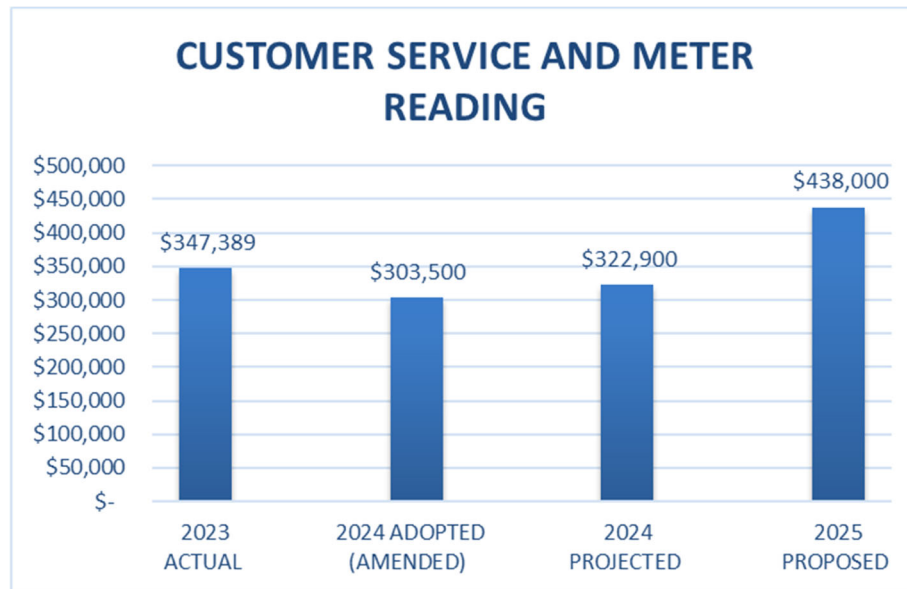
Division Description

This division manages meter readings and field-related customer service activities for 21,950 meter connections, representing 20,812 accounts. Responsibilities include performing opening and closing reads for initiating and terminating service, as well as meeting with customers to address billing questions and concerns. The team supports the Customer Service department by conducting site audits, emergency reads, and assisting with billing reads to ensure accuracy. Through these efforts, the division plays a crucial role in supporting customer satisfaction and operational accuracy across the District.

Division Budget

Proposed expenses for 2025 are \$438,000, a 44.3% increase above the 2024 budgeted customer service and meter reading expenses. The increase is due primarily to a 44.4% increase in staff salaries and benefits, following an internal compensation study that found all team members in this division were compensated below the market median.

Customer Service and Meter Reading		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-460-500105	Labor	\$ 205,059	\$ 164,500	\$ 181,000	\$ 242,000	\$ 77,500
01-40-460-500109	FSLA Overtime	-	500	-	500	-
01-40-460-500110	Overtime	8,363	3,000	3,500	6,000	3,000
01-40-460-500111	Double Time	2,692	2,500	1,900	2,000	(500)
01-40-460-500113	Standby/On-Call	-	3,000	-	6,500	3,500
01-40-460-500114	Incentive Pay	-	1,500	-	1,500	-
01-40-460-500115	Social Security	15,501	12,500	12,900	19,000	6,500
01-40-460-500120	Medicare	3,656	3,000	3,000	4,500	1,500
01-40-460-500125	Health Insurance	65,602	54,500	61,500	65,500	11,000
01-40-460-500140	Life Insurance	315	500	300	500	-
01-40-460-500143	EAP Program	72	500	100	500	-
01-40-460-500145	Workers' Compensation	8,697	7,000	7,800	10,500	3,500
01-40-460-500155	Retirement/CalPERS	60,401	51,500	60,100	75,000	23,500
01-40-460-500165	Uniforms & Employee Benefits	2,500	3,000	1,000	2,500	(500)
01-40-460-500175	Training/Education/Mtgs/Travel	235	1,000	100	2,000	1,000
01-40-460-500180	Accrued Sick Leave Expense	9,952	7,500	5,600	9,000	1,500
01-40-460-500185	Accrued Vacation Leave Expense	13,593	13,500	13,700	17,000	3,500
01-40-460-500187	Accrual Leave Payments	7,110	15,000	1,300	14,500	(500)
01-40-460-500195	CIP Related Labor	(56,359)	(41,000)	(30,900)	(41,000)	-
01-40-460-530001	Minor Capital Acquisitions	-	-	-	-	-
		\$ 347,389	\$ 303,500	\$ 322,900	\$ 438,000	\$ 134,500

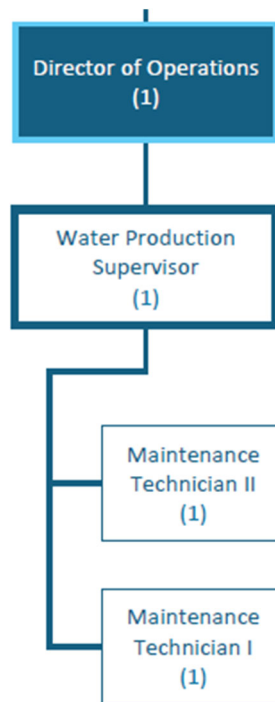


Maintenance and General Plant

Division Organization

	2022 Actual ⁽¹⁾		2023 Actual ⁽¹⁾		2024 Budget		2025 Budget	
District Position	FT	PT	FT	PT	FT	PT	FT	PT
Maintenance Technician II	1	0	1	0	1	0	1	0
Maintenance Technician I	0	0	0	0	1	0	1	0
	1	0	1	0	2	0	2	0
Count	1		Count	1	Count	2	Count	2
FTE	1		FTE	1	FTE	2	FTE	2

(1) Actuals are based on the employee counts as of 12/31 of that budget year



Division Description

This division encompasses District-wide expenses for utilities, fuel for vehicles and equipment, as well as maintenance and repair activities across all residential and office facilities. Employees specifically assigned to this division are responsible for maintaining the District's facilities, including landscaping, building upkeep, and general repairs.

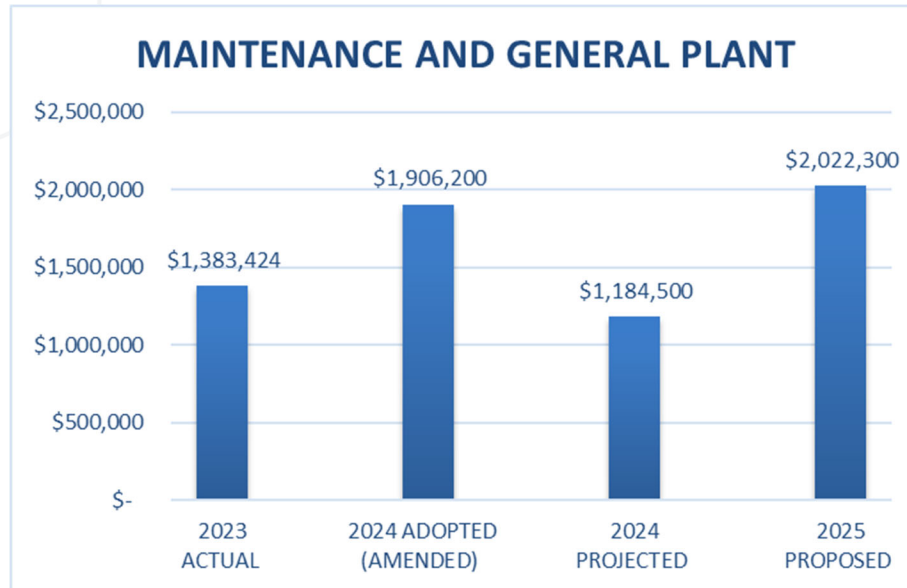
In addition, this division covers maintenance-related labor for critical infrastructure within the canyon areas, recharge basin system, the Noble Creek Recharge Facility, and the District's main office. While personnel focus on facility maintenance, the included utilities, fuel, and maintenance expenditures reflect activities supporting operations District-wide, ensuring that all sites and assets are kept in optimal condition.

Division Budget

Proposed expenses for 2025 are \$2,022,300, a 6.1% increase above the 2024 amended budgeted maintenance and general plant expenses, which include the 2.5% Cost-of-Living-Adjustment personnel changes as well as an increase to several maintenance accounts, including a \$75,300 increase to the Recharge Facility, Canyon & Pond Maintenance account for additional facilities treatments.

Maintenance and General Plant		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-470-500105	Labor	\$ 121,751	\$ 163,000	\$ 191,900	\$ 189,000	\$ 26,000
01-40-470-500109	FSLA Overtime	-	500	-	500	-
01-40-470-500110	Overtime	432	3,000	1,800	4,000	1,000
01-40-470-500111	Double Time	-	1,000	300	1,000	-
01-40-470-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-470-500114	Incentive Pay	-	1,500	-	1,500	-
01-40-470-500115	Social Security	8,075	12,000	12,700	13,500	1,500
01-40-470-500120	Medicare	1,889	3,000	3,000	3,500	500
01-40-470-500125	Health Insurance	32,506	63,500	53,000	47,000	(16,500)
01-40-470-500140	Life Insurance	183	500	300	500	-
01-40-470-500143	EAP Program	47	500	100	500	-
01-40-470-500145	Workers' Compensation	4,546	7,000	7,700	8,000	1,000
01-40-470-500155	Retirement/CalPERS	10,626	15,000	16,400	17,500	2,500
01-40-470-500165	Uniforms & Employee Benefits	431	2,000	1,300	2,000	-
01-40-470-500175	Training/Education/Mtgs/Travel	-	2,000	-	2,000	-
01-40-470-500180	Accrued Sick Leave Expenses	3,176	7,000	5,200	7,500	500
01-40-470-500185	Accrued Vacation Expenses	3,320	7,500	5,300	8,500	1,000
01-40-470-500187	Accrual Leave Payments	-	4,500	-	3,500	(1,000)
01-40-470-501111	Electricity - 560 Magnolia Ave	35,321	40,000	42,000	44,000	4,000
01-40-470-501121	Electricity - 12303 Oak Glen Rd	1,569	3,400	-	4,000	600
01-40-470-501131	Electricity - 13695 Oak Glen Rd	2,281	3,250	2,400	3,600	350
01-40-470-501141	Electricity - 13697 Oak Glen Rd	2,936	4,250	3,600	3,600	(650)
01-40-470-501151	Electricity - 9781 Avenida Miravilla	2,399	3,200	2,600	2,500	(700)
01-40-470-501161	Electricity - 815 E. 12th St	8,611	14,000	8,400	15,400	1,400
01-40-470-501171	Electricity - 851 E. 6th St	3,018	5,400	3,700	5,400	-
01-40-470-501321	Propane - 12303 Oak Glen Rd	-	2,000	-	2,000	-
01-40-470-501331	Propane - 13695 Oak Glen Rd	1,765	3,000	800	4,000	1,000
01-40-470-501341	Propane - 13697 Oak Glen Rd	2,745	4,000	2,100	5,500	1,500
01-40-470-501351	Propane-9781 Avenida Miravilla	1,445	2,000	1,100	2,300	300
01-40-470-501411	Sanitation - 560 Magnolia Ave	8,068	5,500	4,500	7,500	2,000
01-40-470-501461	Sanitation - 815 E. 12th St	6,438	7,700	5,800	6,500	(1,200)
01-40-470-501471	Sanitation - 11083 Cherry Ave	5,874	8,500	4,300	7,000	(1,500)
01-40-470-501481	Sanitation - 39500 Brookside	-	8,000	4,600	8,000	-
01-40-470-501600	Property Maintenance & Repairs	-	4,000	-	4,000	-
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	31,617	66,000	28,300	83,600	17,600
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	616	30,000	500	31,000	1,000
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	3,566	6,000	1,900	6,000	-
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	870	7,000	2,500	7,000	-
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	4,737	7,000	1,900	4,500	(2,500)
01-40-470-501661	Maintenance & Repair- 815 E. 12th St	28,731	44,000	16,200	83,000	39,000
01-40-470-501671	Maintenance & Repair- 851 E. 6th St	2,962	5,000	5,000	4,200	(800)
01-40-470-501681	Maintenance & Repair- 39500 Brookside	-	5,000	1,800	5,000	-
01-40-470-501691	Maintenance & Repair- Buildings (General)	26,401	80,000	10,300	80,000	-
01-40-470-510001	Auto/Fuel	125,289	160,000	132,400	179,300	19,300
01-40-470-510002	CIP Related Fuel	-	(10,000)	-	(10,000)	-
01-40-470-520011	Maintenance & Repair-Safety Equipment	14,105	18,000	7,600	20,000	2,000
01-40-470-520031	Maintenance & Repair-General Equipment	11,875	68,000	66,700	80,000	12,000
01-40-470-520041	Maintenance & Repair-Fleet	64,696	72,000	77,300	80,000	8,000
01-40-470-520051	Maintenance & Repair-Paving	95,840	120,000	97,300	120,000	-
01-40-470-520053	Maintenance & Repair-Paving (City of Beaumont)	467,013	400,000	84,100	300,000	(100,000)
01-40-470-530001	Minor Capital Acquisitions	9,450	-	-	5,000	5,000
01-40-470-540030	Landscape Maintenance	38,795	82,000	27,300	82,000	-
01-40-470-540052	Encroachment Permits	336	40,000	10,300	20,000	(20,000)

<i>Maintenance and General Plant (continued)</i>		2023 ACTUAL	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	133,837	185,000	151,800	260,300	75,300
01-50-510-500112	Stipend-Association Mtg Attend	750	1,000	600	1,300	300
01-50-510-502001	Rents/Leases	710	35,000	32,200	35,000	-
01-50-510-510031	Small Tools, Parts & Maintenance	171	1,000	600	1,000	-
01-50-510-540066	Property Damage & Theft	1,849	27,000	9,300	60,000	33,000
01-50-510-550040	General Supplies	15,896	18,000	8,900	19,800	1,800
01-50-510-550060	Public Education/Community Outreach	11,083	12,500	13,100	14,000	1,500
01-50-510-550072	Miscellaneous Operating Expenses	-	1,000	-	1,000	-
01-50-510-550074	Disaster Preparedness Ongoing Expenses	22,778	11,000	11,700	11,000	-
		<u>\$ 1,383,424</u>	<u>\$ 1,906,200</u>	<u>\$ 1,184,500</u>	<u>\$ 2,022,300</u>	<u>\$ 116,100</u>



Details by Account



Revenues: Budget Detail from 2023 Adopted to 2025 Proposed

	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
OPERATING REVENUE									
Water Sales									
01-50-510-410100 Sales	\$ 6,510,500	\$ 5,536,100	\$ 6,072,000	\$ -	\$ -	\$ 6,072,000	\$ 6,169,200	\$ 6,158,300	\$ 86,300
01-50-510-410111 Drought Surcharges	-	-	-	-	-	-	-	-	-
01-50-510-410151 Agricultural Irrigation Sales	20,000	16,800	27,000	-	-	27,000	18,400	22,600	(4,400)
01-50-510-410171 Construction Sales	201,000	55,600	93,500	-	-	93,500	19,600	73,600	(19,900)
01-50-510-413011 Fixed Meter Charges	4,958,500	5,337,000	5,630,500	-	-	5,630,500	7,366,200	6,123,200	492,700
	\$ 11,690,000	\$ 10,945,500	\$ 11,823,000	\$ -	\$ -	\$ 11,823,000	\$ 13,573,400	\$ 12,377,700	\$ 554,700
Development and Installation Charges									
01-50-510-413021 Meter Fees	\$ 300,000	\$ 856,300	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 702,200	\$ 537,300	\$ 237,300
01-50-510-419011 Development Income	226,000	188,200	226,000	-	-	226,000	183,100	241,900	15,900
01-50-510-419012 Development Income - GIS	308,000	-	308,000	-	-	308,000	10,000	51,200	(256,800)
	\$ 834,000	\$ 1,044,500	\$ 834,000	\$ -	\$ -	\$ 834,000	\$ 895,300	\$ 830,400	\$ (3,600)
Water Importation Surcharge									
01-50-510-415001 SGPWA Importation Charges	\$ 4,072,500	\$ 3,505,900	\$ 3,783,000	\$ -	\$ -	\$ 3,783,000	\$ 3,571,100	\$ 3,793,300	\$ 10,300
Water Pumping Energy Surcharge									
01-50-510-415011 SCE Power Charges	\$ 2,227,500	\$ 2,045,100	\$ 2,207,000	\$ -	\$ -	\$ 2,207,000	\$ 2,083,100	\$ 2,212,800	\$ 5,800
Other Charges for Service									
01-50-510-413001 Backflow Administration Charges	\$ 64,000	\$ 65,700	\$ 69,500	\$ -	\$ -	\$ 69,500	\$ 86,300	\$ 91,000	\$ 21,500
01-50-510-417001 2nd Notice Charges	49,000	83,100	82,000	-	-	82,000	83,700	82,700	700
01-50-510-417011 3rd Notice Charges	63,000	107,800	104,500	-	-	104,500	127,800	115,100	10,600
01-50-510-417021 Account Reinstatement Fees	50,000	38,300	39,000	-	-	39,000	44,400	37,500	(1,500)
01-50-510-417031 Lien Processing Fees	8,000	9,600	12,000	-	-	12,000	5,400	7,200	(4,800)
01-50-510-417041 Credit Check Processing Fees	23,000	18,700	18,500	-	-	18,500	27,200	18,500	-
01-50-510-417051 Return Check Fees	5,000	5,700	5,500	-	-	5,500	8,000	5,500	-
01-50-510-417061 Customer Damages	22,000	79,900	22,500	-	-	22,500	55,900	30,000	7,500
01-50-510-417071 After-Hours Call Out Charges	4,000	3,300	3,000	-	-	3,000	2,900	2,800	(200)
01-50-510-417081 Bench Test Fees (Credits)	-	300	500	-	-	500	100	100	(400)
01-50-510-417091 Credit Card Processing Fees	93,000	117,200	125,000	-	-	125,000	150,600	-	(125,000)
01-50-510-419001 Rebates/Reimbursements	-	4,100	-	-	-	-	-	-	-
01-50-510-419021 Recharge Income	-	-	-	-	-	-	-	-	-
01-50-510-419031 Well Maintenance Reimbursemt	85,000	180,300	162,000	-	-	162,000	10,400	107,700	(54,300)
01-50-510-419041 Gain (Loss) - Asset Disposal	-	-	-	-	-	-	-	-	-
01-50-510-419061 Miscellaneous Income	1,000	18,200	1,000	-	-	1,000	51,800	5,000	4,000
	\$ 467,000	\$ 732,200	\$ 645,000	\$ -	\$ -	\$ 645,000	\$ 654,500	\$ 503,100	\$ (141,900)
Total Operating Revenues	\$ 19,291,000	\$ 18,273,200	\$ 19,292,000	\$ -	\$ -	\$ 19,292,000	\$ 20,777,400	\$ 19,717,300	\$ 425,300
NON-OPERATING REVENUE									
Property Maintenance Fees									
01-50-510-471001 Maintenance Fees - 12303 Oak Glen Rd	\$ 10,000	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-510-471011 Maintenance Fees - 13695 Oak Glen Rd	7,000	6,800	8,000	-	-	8,000	7,000	7,500	(500)
01-50-510-471021 Maintenance Fees - 13697 Oak Glen Rd	8,000	7,500	9,000	-	-	9,000	7,800	8,000	(1,000)

Revenues: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted - Amended)
Property Maintenance Fees (continued)									
01-50-510-471031 Maintenance Fees - 9781 Avenida Miravilla	6,000	6,300	7,000	-	-	7,000	6,500	7,000	-
01-50-510-471101 Utilities - 12303 Oak Glen Rd	5,000	1,000	-	\$	\$	-	-	\$	\$
01-50-510-471111 Utilities - 13695 Oak Glen Rd	5,000	4,100	6,000	-	-	6,000	4,400	3,500	(2,500)
01-50-510-471121 Utilities - 13697 Oak Glen Rd	5,000	5,700	7,000	-	-	7,000	7,900	6,000	(1,000)
01-50-510-471131 Utilities - 9781 Avenida Miravilla	4,000	3,800	5,000	-	-	5,000	5,200	4,000	(1,000)
	\$ 50,000	\$ 37,800	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 38,800	\$ 36,000	\$ (6,000)
Facilities Charges									
01-50-510-481001 Capacity Charges-Wells	279,000	314,500	388,000	\$	\$	388,000	55,800	360,000	\$ (28,000)
01-50-510-481006 Capacity Charges-Water Rights (SWP)	177,000	199,000	245,000	-	-	245,000	35,300	227,800	(17,200)
01-50-510-481012 Capacity Charges-Water Treatment Plant	133,000	149,600	185,000	-	-	185,000	26,500	171,300	(13,700)
01-50-510-481018 Capacity Charges-Local Water Resources	70,000	78,800	97,000	-	-	97,000	14,000	90,200	(6,800)
01-50-510-481024 Capacity Charges-Recycled Water Facilities	202,000	326,300	281,000	-	-	281,000	55,100	260,800	(20,200)
01-50-510-481030 Capacity Charges-Transmission (16")	226,000	254,700	314,000	-	-	314,000	45,200	291,600	(22,400)
01-50-510-481036 Capacity Charges-Storage	289,000	326,200	402,000	-	-	402,000	57,800	373,400	(28,600)
01-50-510-481042 Capacity Charges-Booster	20,000	22,600	28,000	-	-	28,000	4,000	25,900	(2,100)
01-50-510-481048 Capacity Charges-Pressure Reducing Stations	11,000	11,500	15,000	-	-	15,000	2,000	13,300	(1,700)
01-50-510-481054 Capacity Charges-Miscellaneous Projects	9,000	10,100	13,000	-	-	13,000	1,800	11,600	(1,400)
01-50-510-481060 Capacity Charges-Financing Costs	44,000	51,600	61,000	-	-	61,000	9,200	56,800	(4,200)
01-50-510-485001 Front Footage Fees	24,000	27,200	24,000	-	-	24,000	19,300	26,200	2,200
01-50-510-419042 Asset Disposal Account	-	(2,900)	-	-	-	-	-	-	-
01-50-510-419043 Fixed Asset Inv (Treated as contributed capital)	-	-	-	-	-	-	-	-	-
	\$ 1,484,000	\$ 1,769,200	\$ 2,053,000	\$ -	\$ -	\$ 2,053,000	\$ 326,000	\$ 1,908,900	\$ (144,100)
Interest Earned									
01-50-510-490001 Interest Income - Bonita Vista	1,000	100	1,000	-	-	1,000	300	300	\$ (700)
01-50-510-490011 Interest Income - Fairway Canyon	252,000	250,800	223,500	-	-	223,500	250,800	192,000	(31,500)
01-50-510-490021 Interest Income - General	231,000	2,228,300	1,249,000	-	-	1,249,000	3,721,100	1,131,500	(117,500)
01-50-510-490051 Net Amort/Accret on Investment	-	351,400	278,000	-	-	278,000	345,000	250,000	(28,000)
	\$ 484,000	\$ 2,830,600	\$ 1,751,500	\$ -	\$ -	\$ 1,751,500	\$ 4,317,200	\$ 1,573,800	\$ (177,700)
Grant Revenue									
01-50-510-419051 Grant Revenue	784,000	82,900	397,000	\$	\$	397,000	\$ 561,400	\$ 861,000	\$ 464,000
Total Non-Operating Revenues	\$ 2,802,000	\$ 4,720,500	\$ 4,243,500	\$ -	\$ -	\$ 4,243,500	\$ 5,243,400	\$ 4,379,700	\$ 136,200
Total Revenues	\$ 22,093,000	\$ 22,993,700	\$ 23,535,500	\$ -	\$ -	\$ 23,535,500	\$ 26,020,800	\$ 24,097,000	\$ 561,500

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed

	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
BOARD OF DIRECTORS									
01-10-110-500101 Board of Directors Fees	\$ 95,500	\$ 85,890	\$ 124,500	\$ -	\$ -	\$ 124,500	\$ 100,300	\$ 128,000	\$ 3,500
01-10-110-500115 Social Security	6,000	5,325	8,000	-	-	8,000	6,200	8,000	-
01-10-110-500120 Medicare	1,500	1,246	2,000	-	-	2,000	1,500	2,000	-
01-10-110-500125 Health Insurance	75,500	44,617	81,500	-	-	81,500	53,100	94,500	13,000
01-10-110-500140 Life Insurance	2,000	113	2,500	-	-	2,500	100	2,500	-
01-10-110-500143 EAP Program	500	106	500	-	-	500	100	500	-
01-10-110-500145 Workers' Compensation	1,000	583	1,000	-	-	1,000	700	1,000	-
01-10-110-500175 Training/Education/Mtgs/Travel	34,500	26,742	47,000	-	-	47,000	35,600	55,000	8,000
01-10-110-550012 Election Expenses	79,000	3,639	12,000	-	-	12,000	-	65,000	53,000
01-10-110-550043 Supplies-Other	1,000	137	1,000	500	-	1,500	1,100	1,700	200
01-10-110-550051 Advertising/Legal Notices	2,500	244	2,500	500	(500)	2,000	100	2,000	-
	\$ 299,000	\$ 168,642	\$ 282,500	\$ 500	\$ (500)	\$ 282,500	\$ 198,800	\$ 360,200	\$ 77,700
ENGINEERING									
01-20-210-500105 Labor	\$ 576,050	\$ 389,062	\$ 516,000	\$ -	\$ -	\$ 516,000	\$ 317,700	\$ 539,500	\$ 23,500
01-20-210-500114 Incentive Pay	-	-	2,500	-	-	2,500	-	2,500	-
01-20-210-500115 Social Security	43,000	24,528	39,000	-	-	39,000	20,300	42,000	3,000
01-20-210-500120 Medicare	10,500	6,046	9,500	-	-	9,500	4,900	10,000	500
01-20-210-500125 Health Insurance	101,000	60,583	89,500	-	-	89,500	63,100	97,000	7,500
01-20-210-500140 Life Insurance	1,000	571	1,000	-	-	1,000	500	1,000	-
01-20-210-500143 EAP Program	500	98	500	-	-	500	100	500	-
01-20-210-500145 Workers' Compensation	5,500	3,347	5,000	-	-	5,000	2,900	5,500	500
01-20-210-500150 Unemployment Insurance	8,500	-	7,500	-	(6,000)	1,500	-	8,000	6,500
01-20-210-500155 Retirement/CalPERS	80,500	43,642	54,500	-	-	54,500	30,400	55,500	1,000
01-20-210-500165 Uniforms & Employee Benefits	500	-	500	-	-	500	100	500	-
01-20-210-500175 Training/Education/Mtgs/Travel	8,000	1,003	8,000	-	-	8,000	1,300	8,000	-
01-20-210-500180 Accrued Sick Leave Expense	31,000	3,039	30,000	-	-	30,000	4,200	35,500	5,500
01-20-210-500185 Accrued Vacation Leave Expense	28,500	13,016	25,000	-	-	25,000	9,800	31,500	6,500
01-20-210-500187 Accrual Leave Payments	42,000	14,006	18,500	-	-	18,500	9,300	27,500	9,000
01-20-210-500190 Temporary Labor	5,950	5,904	45,000	-	-	45,000	42,800	21,100	(23,900)
01-20-210-500195 CIP Related Labor	(225,000)	(124,632)	(225,000)	-	-	(225,000)	(33,000)	(225,000)	-
01-20-210-550029 Administrative Expenses	5,000	4,443	5,000	6,000	-	11,000	7,800	11,000	-
01-20-210-550046 Office Equipment	6,000	3,031	6,000	-	-	6,000	7,000	6,000	-
01-20-210-550030 Membership Dues	2,000	751	2,000	-	-	2,000	400	2,100	100
01-20-210-550051 Advertising/Legal Notices	5,000	1,008	5,000	-	-	5,000	100	5,000	-
	\$ 735,500	\$ 449,445	\$ 645,000	\$ 6,000	\$ (6,000)	\$ 645,000	\$ 489,700	\$ 684,700	\$ 39,700
DEVELOPMENT SERVICES									
01-20-220-500105 Labor	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 73,000	\$ 75,000	\$ 77,000	\$ 4,000
01-20-220-500114 Incentive Pay	-	-	-	-	-	-	-	-	-
01-20-220-500115 Social Security	-	-	5,500	-	-	5,500	4,700	5,000	(500)
01-20-220-500120 Medicare	-	-	1,500	-	-	1,500	1,100	1,500	-
01-20-220-500125 Health Insurance	-	-	19,000	-	-	19,000	12,300	19,500	500
01-20-220-500140 Life Insurance	-	-	500	-	-	500	100	500	-

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

DEVELOPMENT SERVICES (continued)	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-220-500143 EAP Program	-	-	500	-	-	500	-	500	-
01-20-220-500145 Workers' Compensation	-	-	1,000	-	-	1,000	700	1,000	-
01-20-220-500150 Unemployment Insurance	-	-	1,500	-	-	1,500	-	1,500	-
01-20-220-500155 Retirement/CalPERS	-	-	6,500	-	-	6,500	6,300	7,000	500
01-20-220-500180 Accrued Sick Leave Expense	-	-	4,500	-	-	4,500	-	-	(4,500)
01-20-220-500185 Accrued Vacation Leave Expense	-	-	5,000	-	-	5,000	-	-	(5,000)
01-20-220-500187 Accrual Leave Payments	-	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ 118,500	\$ -	\$ -	\$ 118,500	\$ 100,200	\$ 113,500	\$ (5,000)
PROFESSIONAL SERVICES									
01-20-210-540012 Development Reimbursable Engineering	-	-	-	-	-	-	-	-	-
01-20-210-540014 Development Reimbursable GIS	30,000	13,860	50,000	-	-	50,000	-	-	(50,000)
01-20-210-540018 Grant & Loan Procurement	-	-	-	-	-	-	-	-	-
01-20-210-540048 Permits, Fees & Licensing	3,000	-	3,000	-	-	3,000	-	3,000	-
01-20-210-580031 Outside Engineering	80,000	78,788	120,000	-	-	120,000	53,900	120,000	-
01-20-210-580032 CIP Related Outside Engineering	(42,000)	-	-	-	-	-	-	-	-
01-30-310-580001 Accounting and Audit	47,300	45,355	46,000	-	-	46,000	34,300	48,400	2,400
01-30-310-550061 Media Outreach	25,500	2,271	10,000	-	-	10,000	-	5,000	(5,000)
01-30-310-580011 General Legal	64,500	59,955	79,000	-	-	79,000	74,900	83,500	4,500
01-30-310-580036 Other Professional Services	208,455	207,490	341,000	-	-	341,000	163,000	200,000	(141,000)
01-50-510-550096 Beaumont Basin Watermaster	85,000	80,866	127,000	-	-	127,000	52,200	135,000	8,000
01-50-510-550097 SAWPA Basin Monitoring Program	31,500	26,827	30,000	-	-	30,000	28,900	30,000	-
	\$ 533,255	\$ 515,412	\$ 806,000	\$ -	\$ -	\$ 806,000	\$ 407,200	\$ 624,900	\$ (181,100)
FINANCE AND ADMINISTRATIVE SERVICES									
01-30-310-500105 Labor	\$ 1,347,500	\$ 1,199,840	\$ 1,055,000	\$ -	\$ (44,000)	\$ 1,011,000	\$ 850,400	\$ 1,114,000	\$ 103,000
01-30-310-500109 FSLA Overtime	-	-	500	-	-	500	-	500	-
01-30-310-500110 Overtime	16,000	13,389	3,000	-	-	3,000	600	3,500	500
01-30-310-500111 Double Time	2,500	961	2,500	-	-	2,500	300	2,500	-
01-30-310-500114 Incentive Pay	-	-	4,000	-	-	4,000	600	4,500	500
01-30-310-500115 Social Security	102,500	77,024	82,500	-	(2,000)	80,500	53,900	89,000	8,500
01-30-310-500120 Medicare	24,000	19,458	19,500	-	(1,000)	18,500	13,700	21,000	2,500
01-30-310-500125 Health Insurance	333,000	251,849	216,500	-	(5,850)	210,650	150,800	190,500	(20,150)
01-30-310-500130 CalPERS Health Administration Costs	3,000	2,621	3,000	-	-	3,000	2,900	3,000	-
01-30-310-500140 Life Insurance	2,500	1,976	2,000	-	-	2,000	1,300	2,000	-
01-30-310-500143 EAP Program	1,000	294	500	-	-	500	200	500	-
01-30-310-500145 Workers' Compensation	11,000	9,183	9,000	-	-	9,000	6,900	9,500	500
01-30-310-500150 Unemployment Insurance	20,000	8,337	15,500	-	(8,000)	7,500	4,900	16,500	9,000
01-30-310-500155 Retirement/CalPERS	255,500	236,214	222,000	-	-	222,000	199,000	236,000	14,000
01-30-310-500161 Estimated Current Year OPEB Expense	215,000	91,450	104,000	-	-	104,000	104,000	111,300	7,300
01-30-310-500165 Uniforms & Employee Benefits	1,000	823	1,000	-	-	1,000	400	1,000	-
01-30-310-500175 Training/Education/Mtgs/Travel	40,500	22,152	37,000	-	-	37,000	14,600	35,000	(2,000)
01-30-310-500180 Accrued Sick Leave Expense	71,500	47,923	60,000	-	-	60,000	19,800	63,500	3,500
01-30-310-500185 Accrued Vacation Leave Expense	106,500	45,843	98,000	-	-	98,000	38,400	100,500	2,500
01-30-310-500187 Accrual Leave Payments	111,500	64,906	101,500	-	-	101,500	71,300	138,000	36,500
01-30-310-500190 Temporary Labor	18,000	23,962	-	60,850	-	60,850	75,100	-	(60,850)

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
FINANCE AND ADMINISTRATIVE SERVICES (continued)									
01-30-310-500195 CIP Related Labor	(16,000)	(7,542)	-	-	-	(8,000)	-	-	8,000
01-30-310-550001 Bank/Financial Service Fees	5,000	2,118	4,000	-	-	4,000	3,200	4,000	-
01-30-310-550030 Membership Dues	42,000	40,230	43,000	-	-	43,000	40,300	46,200	3,200
01-30-310-550042 Office Supplies	12,000	11,340	11,000	1,500	-	12,500	10,300	11,200	(1,300)
01-30-310-550046 Office Equipment	5,500	240	5,500	-	-	5,500	700	5,500	-
01-30-310-550048 Postage	34,000	8,021	60,000	-	(9,000)	51,000	6,700	62,200	11,200
01-30-310-550051 Advertising/Legal Notices	3,500	448	5,000	-	-	5,000	1,100	1,500	(3,500)
01-30-310-550054 Property, Auto & General Liability Insurance	198,000	197,683	170,000	80,000	-	250,000	248,200	378,000	128,000
01-30-310-550066 Subscriptions	-	-	500	-	-	500	200	500	-
01-30-310-550072 Miscellaneous Operating Expenses	1,000	597	500	1,500	-	2,000	2,100	500	(1,500)
01-30-310-550078 Bad Debt Expense	16,500	-	25,000	-	(1,500)	23,500	-	25,000	1,500
01-30-310-560000 GASB 68 Pension Expense	222,000	372,104	215,000	-	-	215,000	135,000	215,000	-
	\$ 3,026,000	\$ 2,743,443	\$ 2,568,500	\$ 143,850	\$ (71,350)	\$ 2,641,000	\$ 2,056,900	\$ 2,891,900	\$ 250,900
DEPRECIATION									
01-30-310-550084 Depreciation	\$ 3,025,000	\$ 3,415,745	\$ 3,417,000	\$ -	\$ -	\$ 3,417,000	\$ 3,473,500	\$ 3,616,300	\$ 199,300
HUMAN RESOURCES AND RISK MANAGEMENT									
01-30-320-500105 Labor	\$ 61,800	\$ 40,830	\$ 101,000	\$ -	\$ -	\$ 101,000	\$ 87,900	\$ 119,000	\$ 18,000
01-30-320-500110 Overtime	-	-	-	-	-	-	-	-	-
01-30-320-500111 Double Time	-	-	-	-	-	-	-	-	-
01-30-320-500114 Incentive Pay	-	-	1,000	-	-	1,000	-	1,000	-
01-30-320-500115 Social Security	5,300	2,982	7,000	-	-	7,000	5,700	8,500	1,500
01-30-320-500120 Medicare	1,500	697	2,000	\$ -	\$ -	2,000	1,300	2,000	\$ -
01-30-320-500125 Health Insurance	19,000	9,674	27,500	-	-	27,500	24,300	30,500	3,000
01-30-320-500140 Life Insurance	500	33	500	-	-	500	200	500	-
01-30-320-500143 EAP Program	500	11	500	-	-	500	-	500	-
01-30-320-500145 Workers' Compensation	1,000	289	1,000	-	-	1,000	700	1,000	-
01-30-320-500150 Unemployment Insurance	1,500	-	1,500	-	-	1,500	-	2,000	500
01-30-320-500155 Retirement/CalPERS	7,800	5,065	9,000	-	-	9,000	7,900	11,000	2,000
01-30-320-500165 Uniforms & Employee Benefits	200	-	100	120	-	220	200	300	80
01-30-320-500175 Training/Education/Mtgs/Travel	5,500	3,297	7,000	-	-	7,000	2,600	3,800	(3,200)
01-30-320-500176 District Professional Development	20,000	81	26,000	-	-	26,000	8,400	18,800	(7,200)
01-30-320-500177 General Safety Training & Supplies	32,000	13,638	27,000	-	(100)	26,900	10,800	24,200	(2,700)
01-30-320-500180 Accrued Sick Leave Expense	1,700	(3,046)	6,000	-	-	6,000	2,300	7,500	1,500
01-30-320-500185 Accrued Vacation Leave Expense	2,600	(3,147)	5,500	-	-	5,500	1,400	6,500	1,000
01-30-320-500187 Accrual Leave Payments	5,900	5,879	-	-	-	-	-	-	-
01-30-320-500190 Temporary Labor	5,000	-	-	-	-	-	-	-	-
01-30-320-550024 Employment Testing	6,000	2,050	4,500	-	-	4,500	3,700	4,500	-
01-30-320-550025 Employee Retention	5,500	1,428	6,000	-	-	6,000	1,400	6,000	-
01-30-320-550026 Recruitment Expense	11,000	723	12,500	-	-	12,500	1,900	9,000	(3,500)
01-30-320-550028 District Certification	6,000	4,330	6,000	-	-	6,000	3,800	4,500	(1,500)
01-30-320-550030 Membership Dues	2,500	1,739	2,000	-	-	2,000	1,000	1,100	(900)
01-30-320-550042 Office Supplies	3,000	489	2,000	-	(1,520)	480	-	1,400	920
01-30-320-550051 Advertising/Legal Notices	4,000	234	2,000	-	-	2,000	200	1,600	(400)
01-30-320-560036 Other Professional Services	69,400	83,585	11,000	-	-	11,000	40,300	7,000	(4,000)
	\$ 279,200	\$ 170,862	\$ 268,600	\$ 120	\$ (1,620)	\$ 267,100	\$ 206,000	\$ 272,200	\$ 5,100

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

CUSTOMER SERVICE	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-330-500105 Labor	\$ -	\$ -	\$ 327,500	\$ -	\$ (5,700)	\$ 321,800	\$ 264,400	\$ 397,500	\$ 75,700
01-30-330-500109 FSLA Overtime	-	-	500	-	-	500	-	500	-
01-30-330-500110 Overtime	-	-	8,000	-	-	8,000	5,900	3,000	(5,000)
01-30-330-500111 Double Time	-	-	1,000	-	-	1,000	-	-	(1,000)
01-30-330-500114 Incentive Pay	-	-	3,000	-	-	3,000	-	3,000	-
01-30-330-500115 Social Security	-	-	24,500	-	-	24,500	18,100	29,000	4,500
01-30-330-500120 Medicare	-	-	6,000	-	-	6,000	4,200	7,000	1,000
01-30-330-500125 Health Insurance	-	-	135,500	-	-	135,500	99,900	133,000	(2,500)
01-30-330-500140 Life Insurance	-	-	1,000	-	-	1,000	400	1,000	-
01-30-330-500143 EAP Program	-	-	500	-	-	500	100	500	-
01-30-330-500145 Workers' Compensation	-	-	3,000	-	-	3,000	2,100	3,500	500
01-30-330-500150 Unemployment Insurance	-	-	5,000	-	-	5,000	-	6,000	1,000
01-30-330-500155 Retirement/CalPERS	-	-	37,500	-	-	37,500	39,300	46,500	9,000
01-30-330-500165 Uniforms & Employee Benefits	-	-	500	400	-	900	(100)	500	(400)
01-30-330-500175 Training/Education/Mtgs/Travel	-	-	8,500	-	(400)	8,100	1,400	8,000	(100)
01-30-330-500180 Accrued Sick Leave Expense	-	-	15,500	-	-	15,500	5,200	18,500	3,000
01-30-330-500185 Accrued Vacation Leave Expense	-	-	21,000	-	-	21,000	12,500	25,500	4,500
01-30-330-500187 Accrual Leave Payments	-	-	20,500	-	-	20,500	-	19,500	(1,000)
01-30-330-500190 Temporary Labor	-	-	14,500	5,700	-	20,200	25,200	15,600	(4,600)
01-30-330-500195 CIP Related Labor	-	-	-	-	-	-	-	-	-
01-30-330-550006 Cashiering Shortages/Overages	100	6	100	-	-	100	-	100	-
01-30-330-550008 Transaction/Return Fees	3,000	1,183	1,500	-	-	1,500	1,000	1,500	-
01-30-330-550010 Transaction/Credit Card Fees	102,000	102,656	125,000	-	-	125,000	131,200	-	(125,000)
01-30-330-550014 Credit Check Fees	7,000	6,578	6,500	-	-	6,500	6,100	6,500	-
01-30-330-550030 Membership Dues	-	-	1,500	-	-	1,500	100	1,100	(400)
01-30-330-550036 Notary & Lien Fees	3,000	2,078	2,500	-	-	2,500	2,000	2,500	-
01-30-330-550050 Utility Billing Service	86,500	86,225	90,000	9,000	-	99,000	90,200	120,000	21,000
01-30-330-550051 Advertising/Legal Notices	-	-	-	-	-	-	-	900	900
	\$ 201,600	\$ 198,726	\$ 860,600	\$ 15,100	\$ (6,100)	\$ 869,600	\$ 709,200	\$ 850,700	\$ (18,900)
INFORMATION TECHNOLOGY									
01-35-315-500105 Labor	\$ 163,000	\$ 161,034	\$ 169,000	\$ -	\$ -	\$ 169,000	\$ 159,200	\$ 196,000	\$ 27,000
01-35-315-500114 Incentive Pay	-	-	1,000	-	-	1,000	-	1,000	-
01-35-315-500115 Social Security	13,000	9,951	14,000	-	-	14,000	11,300	16,500	2,500
01-35-315-500120 Medicare	3,500	2,540	3,500	-	-	3,500	2,600	4,000	500
01-35-315-500125 Health Insurance	25,500	23,035	27,500	-	-	27,500	23,600	26,000	(1,500)
01-35-315-500140 Life Insurance	500	237	500	-	-	500	200	500	-
01-35-315-500143 EAP Program	500	22	500	-	-	500	-	500	-
01-35-315-500145 Workers' Compensation	1,500	1,097	1,500	-	-	1,500	1,200	2,000	500
01-35-315-500150 Unemployment Insurance	2,500	-	2,500	-	-	2,500	-	3,000	500
01-35-315-500165 Uniforms & Employee Benefits	-	-	-	-	-	-	-	-	-
01-35-315-500155 Retirement/CalPERS	20,000	15,571	15,000	-	-	15,000	13,300	34,500	19,500
01-35-315-500175 Training/Education/Mtgs/Travel	5,500	5,236	5,000	-	-	5,000	300	5,300	300
01-35-315-500180 Accrued Sick Leave Expense	9,500	233	10,000	-	-	10,000	-	11,500	1,500
01-35-315-500185 Accrued Vacation Leave Expense	18,000	18,094	18,500	-	-	18,500	2,400	21,500	3,000
01-35-315-500187 Accrual Leave Payments	18,500	13,992	20,500	-	-	20,500	20,600	32,500	12,000

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023		2023		2024		2024		2024		CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED			
INFORMATION TECHNOLOGY (continued)											
01-35-315-500190	Temporary Labor	-	-	-	-	-	-	-	-	-	33,000
01-35-315-500195	CIP Related Labor	(33,000)	(8,429)	(33,000)	-	-	(33,000)	-	-	-	(4,000)
01-35-315-501511	Telephone/Internet Service	78,000	77,885	73,000	24,000	-	97,000	85,300	93,000	93,000	
01-35-315-501521	Building Alarms and Security	17,500	10,822	34,000	-	-	34,000	17,200	34,000	34,000	-
01-35-315-540014	GIS Maintenance and Updates	10,000	7,420	10,000	-	-	10,000	12,700	10,000	10,000	-
01-35-315-550030	Membership Dues	2,500	2,290	3,000	-	-	3,000	1,700	3,000	3,000	-
01-35-315-550044	Printing/Toner & Maintenance	28,000	21,711	30,000	-	-	30,000	13,900	30,000	30,000	-
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-	-	-	-	-	-
01-35-315-550058	Cyber Security Liability Insurance	7,000	5,311	7,500	-	-	7,500	5,600	7,500	7,500	-
01-35-315-580016	Computer Hardware	25,000	24,221	30,000	-	-	30,000	22,100	30,000	30,000	-
01-35-315-580021	IT/Software Support	8,000	\$	\$ 8,000	\$	\$	8,000	\$	\$ 8,000	\$ 8,000	\$
01-35-315-580026	License/Maintenance/Support	250,000	204,844	321,000	-	(24,000)	297,000	220,200	321,000	321,000	24,000
01-35-315-580027	AMR/AMI Annual Support	163,000	-	163,000	-	-	163,000	25,700	171,200	171,200	8,200
01-35-315-580028	Cybersecurity Software/Hardware	50,000	43,100	58,000	-	-	58,000	54,700	60,900	60,900	2,900
01-35-315-580030	Repair/Purchase Radio Comm Equip	6,500	9,920	10,000	-	-	10,000	4,500	10,000	10,000	-
		\$ 894,000	\$ 650,135	\$ 1,003,500	\$ 24,000	\$ (24,000)	\$ 1,003,500	\$ 698,300	\$ 1,133,400	\$ 1,133,400	\$ 129,900
SOURCE OF SUPPLY											
01-40-410-500105	Labor	\$ 509,000	\$ 375,753	\$ 441,500	\$	\$ (3,600)	\$ 437,900	\$ 367,100	\$ 520,500	\$ 520,500	\$ 82,600
01-40-410-500109	FLSA Overtime	-	-	500	-	-	500	-	500	500	-
01-40-410-500110	Overtime	7,500	4,239	20,500	-	-	20,500	14,300	25,500	25,500	5,000
01-40-410-500111	Double Time	3,500	39	7,500	-	-	7,500	1,500	12,000	12,000	4,500
01-40-410-500113	Standby/On-Call	16,000	14,120	11,000	3,600	-	14,600	14,100	11,000	11,000	(3,600)
01-40-410-500114	Incentive Pay	-	-	3,000	-	-	3,000	2,300	3,000	3,000	-
01-40-410-500115	Social Security	38,500	28,314	35,500	-	-	35,500	28,100	41,500	41,500	6,000
01-40-410-500120	Medicare	9,500	6,622	8,500	-	-	8,500	6,600	10,000	10,000	1,500
01-40-410-500125	Health Insurance	138,500	111,931	135,500	-	-	135,500	118,300	128,500	128,500	(7,000)
01-40-410-500140	Life Insurance	1,000	617	1,000	-	-	1,000	600	1,000	1,000	-
01-40-410-500143	EAP Program	500	106	500	-	-	500	100	500	500	-
01-40-410-500145	Workers' Compensation	21,500	15,952	18,500	-	-	18,500	17,000	22,000	22,000	3,500
01-40-410-500150	Unemployment Insurance	31,500	-	31,000	-	(15,500)	15,500	-	36,500	36,500	21,000
01-40-410-500155	Retirement/CalPERS	113,500	115,955	140,500	-	-	140,500	113,200	125,500	125,500	(15,000)
01-40-410-500165	Uniforms & Employee Benefits	5,000	3,831	4,000	-	-	4,000	2,500	3,500	3,500	(500)
01-40-410-500175	Training/Education/Mgts/Travel	6,000	2,405	4,500	-	(3,000)	1,500	300	3,000	3,000	1,500
01-40-410-500180	Accrued Sick Leave Expense	24,500	17,185	20,500	-	-	20,500	20,500	24,000	24,000	3,500
01-40-410-500185	Accrued Vacation Leave Expense	37,500	18,912	37,000	-	-	37,000	29,100	42,000	42,000	5,000
01-40-410-500187	Accrual Leave Payments	16,500	9,400	27,500	-	-	27,500	6,100	30,000	30,000	2,500
01-40-410-500195	CIP Related Labor	(20,000)	(14,122)	(20,000)	-	-	(20,000)	-	(22,800)	(22,800)	(2,800)
01-40-410-500501	State Project Water Purchases	7,182,000	7,182,000	4,469,000	1,117,299	-	5,586,299	5,196,300	4,468,800	4,468,800	(1,117,499)
01-40-410-500511	Ground Water Purchases	-	-	-	-	-	-	-	-	-	-
01-40-410-501101	Electricity - Wells	2,701,000	2,699,945	2,750,000	-	-	2,750,000	2,928,000	3,100,000	3,100,000	350,000
01-40-410-501201	Gas - Wells	1,000	260	1,000	-	-	1,000	200	500	500	(500)
01-40-410-510011	Treatment & Chemicals	160,000	159,662	170,000	-	-	170,000	151,400	221,000	221,000	51,000
01-40-410-510021	Lab Testing	85,000	77,330	80,000	-	-	80,000	82,800	94,500	94,500	14,500
01-40-410-510031	Small Tools, Parts & Maintenance	6,000	6,266	5,000	-	-	5,000	6,200	7,000	7,000	2,000
01-40-410-520021	Maintenance & Repair- Telemetry Equipment	5,000	1,541	5,000	-	-	5,000	100	5,000	5,000	-
01-40-410-520061	Maintenance & Repair-Pumping Equipment	201,202	118,289	200,000	-	-	200,000	114,300	118,000	118,000	(82,000)

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

Source of Supply (continued)	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADOPTE (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-410-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	10,000	10,000
01-40-410-540084 Regulations Mandates & Tariffs	145,000	103,996	150,000	-	-	150,000	124,300	160,000	10,000
01-40-410-550066 Subscriptions	1,500	1,342	1,500	-	(1,000)	500	400	2,000	1,500
	\$ 11,447,702	\$ 11,061,890	\$ 8,760,000	\$ 1,120,899	\$ (23,100)	\$ 9,857,799	\$ 9,345,700	\$ 9,204,500	\$ (653,299)
CROSS-CONNECTION/NON-POTABLE WATER									
01-40-430-500105 Labor	\$ -	\$ -	\$ 103,500	\$ -	\$ (8,000)	\$ 95,500	\$ 89,500	\$ 111,000	\$ 15,500
01-40-430-500109 FLSA Overtime	-	-	500	-	-	500	-	500	-
01-40-430-500110 Overtime	-	-	6,000	-	-	6,000	-	6,500	500
01-40-430-500111 Double Time	-	-	1,000	-	-	1,000	-	1,000	-
01-40-430-500113 Standby/On-Call	-	-	-	-	-	-	-	-	-
01-40-430-500114 Incentive Pay	-	-	1,000	-	-	1,000	500	1,000	-
01-40-430-500115 Social Security	-	-	8,500	-	-	8,500	6,100	9,000	500
01-40-430-500120 Medicare	-	-	2,000	-	-	2,000	1,400	2,500	500
01-40-430-500125 Health Insurance	-	-	27,500	-	-	27,500	24,400	26,000	(1,500)
01-40-430-500140 Life Insurance	-	-	500	-	-	500	100	500	-
01-40-430-500143 EAP Program	-	-	500	-	-	500	-	500	-
01-40-430-500145 Workers' Compensation	-	-	4,500	-	-	4,500	3,800	5,000	500
01-40-430-500150 Unemployment Insurance	-	-	1,500	-	-	1,500	-	2,000	500
01-40-430-500155 Retirement/CalPERS	-	-	18,500	8,000	-	26,500	23,900	37,500	11,000
01-40-430-500165 Uniforms & Employee Benefits	-	-	1,000	-	-	1,000	300	1,000	-
01-40-430-500175 Training/Education/Mtgs/Travel	-	-	1,500	-	-	1,500	600	3,500	2,000
01-40-430-500180 Accrued Sick Leave Expense	-	-	5,000	-	-	5,000	3,000	5,500	500
01-40-430-500185 Accrued Vacation Leave Expense	-	-	7,500	-	-	7,500	4,200	8,000	500
01-40-430-500187 Accrual Leave Payments	-	-	7,000	-	-	7,000	-	8,000	1,000
01-40-430-500195 CIP Related Labor	-	-	-	-	-	-	-	-	-
01-40-430-510031 Small Tools, Parts & Maintenance	-	-	2,000	-	-	2,000	800	3,000	1,000
01-40-430-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
01-40-430-540001 Backflow Maintenance	5,000	1,769	13,000	-	-	13,000	1,600	15,000	2,000
01-40-430-550051 Advertisine/Legal Notices	-	-	500	-	-	500	-	500	-
01-40-430-550066 Subscriptions	-	-	2,000	1,000	-	3,000	1,200	3,700	700
	\$ 5,000	\$ 1,769	\$ 215,000	\$ 9,000	\$ (8,000)	\$ 216,000	\$ 161,400	\$ 251,200	\$ 35,200
TRANSMISSION AND DISTRIBUTION									
01-40-440-500105 Labor	\$ 1,242,000	\$ 902,226	\$ 1,248,500	\$ -	\$ (15,000)	\$ 1,233,500	\$ 946,100	\$ 1,424,500	\$ 191,000
01-40-440-500109 FLSA Overtime	-	-	1,000	-	-	1,000	-	1,000	-
01-40-440-500110 Overtime	70,500	48,834	56,000	-	-	56,000	54,700	63,500	7,500
01-40-440-500111 Double Time	34,500	17,696	26,500	-	-	26,500	18,100	27,000	500
01-40-440-500113 Standby/On-Call	26,500	25,790	23,000	-	-	23,000	24,300	23,000	-
01-40-440-500114 Incentive Pay	-	-	7,000	-	-	7,000	100	7,000	-
01-40-440-500115 Social Security	\$ 98,000	\$ 67,959	\$ 99,000	\$ -	\$ (3,000)	\$ 96,000	\$ 64,400	\$ 112,000	\$ 16,000
01-40-440-500120 Medicare	23,000	16,064	23,500	-	(1,000)	22,500	16,900	26,500	4,000
01-40-440-500125 Health Insurance	346,000	191,679	427,000	-	(15,500)	411,500	225,200	349,500	(62,000)
01-40-440-500140 Life Insurance	2,500	1,495	2,500	-	-	2,500	1,600	2,500	-
01-40-440-500143 EAP Program	1,000	323	1,000	-	-	1,000	300	1,000	-
01-40-440-500145 Workers' Compensation	42,500	32,559	42,500	-	-	42,500	37,200	48,500	6,000
01-40-440-500155 Retirement/CalPERS	237,500	184,871	225,500	-	-	225,500	208,900	282,500	57,000

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023		2023		2024		2024		2024		CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED			
TRANSMISSION AND DISTRIBUTION (continued)											
01-40-440-500165	15,500	10,180	16,000	-	-	16,000	14,300	18,600	2,600		
01-40-440-500175	5,500	5,522	22,000	3,000	-	25,000	24,800	20,000	(5,000)		
01-40-440-500178	11,000	7,132	13,000	-	-	13,000	11,900	12,000	(1,000)		
01-40-440-500180	58,500	33,544	65,500	-	-	65,500	41,700	74,000	8,500		
01-40-440-500185	75,000	49,470	92,000	-	(2,000)	90,000	49,600	100,000	10,000		
01-40-440-500187	71,000	32,064	79,000	-	-	79,000	36,900	80,500	1,500		
01-40-440-500190	1,000	-	-	40,000	-	40,000	19,900	63,300	23,300		
01-40-440-500195	(40,000)	(42,680)	(40,000)	-	-	(40,000)	(41,700)	(40,000)	-		
01-40-440-510031	29,000	20,175	22,000	-	-	22,000	23,900	18,000	(4,000)		
01-40-440-520071	107,000	66,898	145,000	-	-	145,000	70,100	145,000	-		
01-40-440-520081	25,000	7,297	35,000	-	-	35,000	4,500	42,000	7,000		
01-40-440-530001	39,000	15,042	30,000	-	-	30,000	9,100	5,000	(25,000)		
01-40-440-540024	47,000	(19,800)	64,000	-	-	64,000	53,000	50,000	(4,000)		
01-40-440-540036	4,000	2,835	4,000	-	-	4,000	2,700	3,800	(200)		
01-40-440-540042	125,000	104,561	170,000	-	-	170,000	118,500	200,000	30,000		
01-40-440-540078	52,000	27,595	52,000	-	-	52,000	2,500	65,000	13,000		
01-40-440-550051	5,000	5	5,000	-	-	5,000	1,200	5,000	-		
	\$ 2,754,500	\$ 1,809,336	\$ 2,957,500	\$ 43,000	\$ (36,500)	\$ 2,964,000	\$ 2,040,700	\$ 3,230,700	\$ 266,700		
INSPECTIONS											
01-40-450-500105	\$ 40,500	\$ 40,691	\$ 71,000	\$ -	\$ -	\$ 71,000	\$ 12,400	\$ 74,000	\$ 3,000		
01-40-450-500110	11,500	11,125	12,000	-	-	12,000	2,000	12,000	-		
01-40-450-500111	1,500	1,163	4,500	-	-	4,500	300	4,500	-		
01-40-450-500113	500	-	3,000	-	-	3,000	-	3,000	-		
01-40-450-500115	3,000	3,292	6,000	-	-	6,000	900	6,000	-		
01-40-450-500120	1,000	770	1,500	-	-	1,500	200	1,500	-		
01-40-450-500125	13,000	11,981	23,500	-	-	23,500	3,700	19,000	(4,500)		
01-40-450-500140	500	68	500	-	-	500	-	500	-		
01-40-450-500143	500	16	500	-	-	500	-	500	-		
01-40-450-500145	2,000	1,648	3,000	-	-	3,000	600	3,500	500		
01-40-450-500155	10,500	6,926	13,000	-	-	13,000	1,400	10,000	(3,000)		
01-40-450-530001	-	-	-	-	-	-	-	-	-		
	\$ 84,500	\$ 77,679	\$ 138,500	\$ -	\$ -	\$ 138,500	\$ 21,500	\$ 134,500	\$ (4,000)		
CUSTOMER SERVICE AND METER READING											
01-40-460-500105	\$ 220,000	\$ 205,059	\$ 157,500	\$ 7,000	\$ -	\$ 164,500	\$ 181,000	\$ 242,000	\$ 77,500		
01-40-460-500109	-	-	500	-	-	500	-	500	-		
01-40-460-500110	20,500	8,363	1,000	2,000	-	3,000	3,500	6,000	3,000		
01-40-460-500111	5,000	2,692	500	2,000	-	2,500	1,900	2,000	(500)		
01-40-460-500113	4,000	-	4,000	-	(1,000)	3,000	-	6,500	3,500		
01-40-460-500114	-	-	1,500	-	-	1,500	-	1,500	-		
01-40-460-500115	18,500	15,501	12,500	-	-	12,500	12,900	19,000	6,500		
01-40-460-500120	4,500	3,656	3,000	-	-	3,000	3,000	4,500	1,500		
01-40-460-500125	\$ 75,500	\$ 65,602	\$ 54,500	\$ -	\$ -	\$ 54,500	\$ 61,500	\$ 65,500	\$ 11,000		
01-40-460-500140	500	315	500	-	-	500	300	500	-		
01-40-460-500143	500	72	500	-	-	500	100	500	-		
01-40-460-500145	9,500	8,697	7,000	-	-	7,000	7,800	10,500	3,500		

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023 ADOPTED	2023 ACTUAL	2024 ADOPTED	2024 ADDITIONS	2024 DELETIONS	2024 ADDED (AMENDED)	2024 PROJECTED	2025 PROPOSED	CHANGE (Proposed less Adopted- Amended)
CUSTOMER SERVICE AND METER READING (continued)									
01-40-460-500155 Retirement/CalPERS	68,000	60,401	51,500	-	-	51,500	60,100	75,000	23,500
01-40-460-500165 Uniforms & Employee Benefits	3,000	2,500	3,000	-	-	3,000	1,000	2,500	(500)
01-40-460-500175 Training/Education/Mtgs/Travel	1,000	235	1,000	-	-	1,000	100	2,000	1,000
01-40-460-500180 Accrued Sick Leave Expense	10,500	9,952	7,500	-	-	7,500	5,600	9,000	1,500
01-40-460-500185 Accrued Vacation Leave Expense	20,000	13,593	11,500	2,000	-	13,500	13,700	17,000	3,500
01-40-460-500187 Accrual Leave Payments	14,000	7,110	15,000	-	-	15,000	1,300	14,500	(500)
01-40-460-500195 CIP Related Labor	(41,000)	(56,359)	(41,000)	-	-	(41,000)	(30,900)	(41,000)	-
01-40-460-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
	\$ 434,000	\$ 347,389	\$ 291,500	\$ 13,000	\$ (1,000)	\$ 303,500	\$ 322,900	\$ 438,000	\$ 134,500
MAINTENANCE AND GENERAL PLANT									
01-40-470-500105 Labor									
01-40-470-500109 FSLA Overtime	117,500	121,751	163,000	-	-	163,000	191,900	189,000	26,000
01-40-470-500110 Overtime	-	432	500	-	-	500	-	500	-
01-40-470-500111 Double Time	6,500	-	3,000	-	-	3,000	1,800	4,000	1,000
01-40-470-500113 Standby/On-Call	2,000	-	1,000	-	-	1,000	300	1,000	-
01-40-470-500114 Incentive Pay	3,000	-	3,000	-	-	3,000	-	3,000	-
01-40-470-500115 Social Security	-	-	1,500	-	-	1,500	-	1,500	-
01-40-470-500115 Social Security	8,000	8,075	12,000	-	-	12,000	12,700	13,500	1,500
01-40-470-500120 Medicare	2,000	1,889	3,000	-	-	3,000	3,000	3,500	500
01-40-470-500125 Health Insurance	38,000	32,506	63,500	-	-	63,500	53,000	47,000	(16,500)
01-40-470-500140 Life Insurance	500	183	500	-	-	500	300	500	-
01-40-470-500143 EAP Program	500	47	500	-	-	500	100	500	-
01-40-470-500145 Workers' Compensation	5,000	4,546	7,000	-	-	7,000	7,700	8,000	1,000
01-40-470-500155 Retirement/CalPERS	15,500	10,626	15,000	-	-	15,000	16,400	17,500	2,500
01-40-470-500165 Uniforms & Employee Benefits	1,000	431	1,000	1,000	-	2,000	1,300	2,000	-
01-40-470-500175 Training/Education/Mtgs/Travel	2,000	-	2,000	-	-	2,000	-	2,000	-
01-40-470-500180 Accrued Sick Leave Expenses	3,500	3,176	7,000	-	-	7,000	5,200	7,500	500
01-40-470-500185 Accrued Vacation Expenses	5,000	3,320	7,500	-	-	7,500	5,300	8,500	1,000
01-40-470-500187 Accrual Leave Payments	500	-	4,500	-	-	4,500	-	3,500	(1,000)
01-40-470-501111 Electricity - 560 Magnolia Ave	37,000	35,321	40,000	-	-	40,000	42,000	44,000	4,000
01-40-470-501121 Electricity - 12303 Oak Glen Rd	5,000	1,569	5,400	-	(2,000)	3,400	-	4,000	600
01-40-470-501131 Electricity - 13695 Oak Glen Rd	3,000	2,281	3,250	-	-	3,250	2,400	3,600	350
01-40-470-501141 Electricity - 13697 Oak Glen Rd	3,000	2,936	3,250	1,000	-	4,250	3,600	3,600	(650)
01-40-470-501151 Electricity - 9781 Avenida Miravilla	2,500	2,399	2,200	1,000	-	3,200	2,600	2,500	(700)
01-40-470-501161 Electricity - 815 E. 12th St	12,500	8,611	14,000	-	-	14,000	8,400	15,400	1,400
01-40-470-501171 Electricity - 851 E. 6th St	5,000	3,018	5,400	-	-	5,400	3,700	5,400	-
01-40-470-501321 Propane - 12303 Oak Glen Rd	1,000	-	2,000	-	-	2,000	-	2,000	-
01-40-470-501331 Propane - 13695 Oak Glen Rd	3,000	1,765	3,000	-	-	3,000	800	4,000	1,000
01-40-470-501341 Propane - 13697 Oak Glen Rd	3,000	2,745	4,000	-	-	4,000	2,100	5,500	1,500
01-40-470-501351 Propane-9781 Avenida Miravilla	2,000	1,445	2,000	-	-	2,000	1,100	2,300	300
01-40-470-501411 Sanitation - 560 Magnolia Ave	7,800	8,068	5,500	-	-	5,500	4,500	7,500	2,000
01-40-470-501461 Sanitation - 815 E. 12th St	6,700	6,438	7,700	-	-	7,700	5,800	6,500	(1,200)
01-40-470-501471 Sanitation - 11083 Cherry Ave	6,200	5,874	8,500	-	-	8,500	4,300	7,000	(1,500)
01-40-470-501481 Sanitation - 39500 Brookside	-	-	8,000	-	(1,000)	8,000	4,600	8,000	-
01-40-470-501600 Property Maintenance & Repairs	-	-	5,000	-	-	4,000	-	4,000	-
01-40-470-501611 Maintenance & Repair- 560 Magnolia Ave	32,000	31,617	66,000	-	-	66,000	28,300	83,600	17,600
01-40-470-501621 Maintenance & Repair- 12303 Oak Glen Rd	7,500	616	30,000	-	-	30,000	500	31,000	1,000

Expenses: Budget Detail from 2023 Adopted to 2025 Proposed (continued)

	2023	2023	2024	2024	2024	2024	2024	2025	CHANGE
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED	(Proposed less Adopted - Amended)
MAINTENANCE AND GENERAL PLANT (continued)									
01-40-470-501631	6,000	3,566	6,000	-	-	6,000	1,900	6,000	-
01-40-470-501641	10,000	870	7,000	-	-	7,000	2,500	7,000	-
01-40-470-501651	5,500	4,737	7,000	-	-	7,000	1,900	4,500	(2,500)
01-40-470-501661	30,000	28,731	44,000	-	-	44,000	16,200	83,000	39,000
01-40-470-501671	3,200	2,962	5,000	-	-	5,000	5,000	4,200	(800)
01-40-470-501681	-	-	5,000	-	-	5,000	1,800	5,000	-
01-40-470-501691	60,000	26,401	80,000	-	-	80,000	10,300	80,000	-
01-40-470-510001	145,000	125,289	160,000	-	-	160,000	132,400	179,300	19,300
01-40-470-510002	(10,000)	-	(10,000)	-	-	(10,000)	-	(10,000)	-
01-40-470-520011	18,000	14,105	18,000	-	-	18,000	7,600	20,000	2,000
01-40-470-520031	104,500	11,875	60,000	20,000	(12,000)	68,000	66,700	80,000	12,000
01-40-470-520041	65,500	64,696	80,000	12,000	(20,000)	72,000	77,300	80,000	8,000
01-40-470-520051	97,000	95,840	120,000	-	-	120,000	97,300	120,000	-
01-40-470-520053	498,000	467,013	400,000	-	-	400,000	84,100	300,000	(100,000)
01-40-470-530001	10,000	9,450	-	-	-	-	-	5,000	5,000
01-40-470-540030	80,000	38,795	82,000	-	-	82,000	27,300	82,000	-
01-40-470-540052	40,000	336	40,000	-	-	40,000	10,300	20,000	(20,000)
01-40-470-540072	148,300	133,837	185,000	-	-	185,000	151,800	260,300	75,300
01-50-510-500112	1,000	750	1,000	-	-	1,000	600	1,300	300
01-50-510-502001	29,500	710	35,000	-	-	35,000	32,200	35,000	-
01-50-510-510031	1,000	171	1,000	-	-	1,000	600	1,000	-
01-50-510-540066	15,000	1,849	27,000	-	-	27,000	9,300	60,000	33,000
01-50-510-550040	17,000	15,896	18,000	-	-	18,000	8,900	19,800	1,800
01-50-510-550060	12,500	11,083	12,500	-	-	12,500	13,100	14,000	1,500
01-50-510-550072	1,000	-	1,000	-	-	1,000	-	1,000	-
01-50-510-550074	23,000	22,778	11,000	-	-	11,000	11,700	11,000	-
	\$ 1,758,700	\$ 1,383,424	\$ 1,906,200	\$ 35,000	\$ (35,000)	\$ 1,906,200	\$ 1,184,500	\$ 2,022,300	\$ 116,100
TOTAL OPERATING EXPENSE	\$ 25,657,957	\$ 22,993,899	\$ 24,238,900	\$ 1,410,469	\$ (213,170)	\$ 25,436,199	\$ 21,416,500	\$ 25,829,000	\$ 392,801

Total Additions	\$ 1,410,469
Total Deletions	\$ (213,170)
Difference between Adopted and Amended Budget	\$ 1,197,299
Prior Year Carryovers, approved by the Board of Directors	
Amendment - State Project Water Purchases	\$ 1,117,299
Amendment - Property, Auto, General Insurance	\$ 80,000
Difference	\$ -
	Resolution 2024-16
	Resolution 2024-19

Account Descriptions – Operating Revenues

Water Sales

- 01-50-510-410100 Sales** — Commodity charges for commercial, residential, and landscape irrigation water usage.
- 01-50-510-410111 Drought Surcharges** — Commodity charge in anticipation of implementing drought rates, as outlined by the Board adopted 2019 rate study.
- 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.
- 01-50-510-419012 Development Income – GIS** — Revenue earned and charged to deposits that were collected to cover GIS system updates associated with new development.

Pass-Through Charges

- 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.
- 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 distribution 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 Charges** — Late fee assessed on delinquent accounts for mailed delinquency notices.
- 01-50-510-417011 Third Notice Charges** — Late fee assessed on delinquent accounts for mailed disconnection notices.
- 01-50-510-417021 Account Reinstatement Charges** — 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** — Fee 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 Return Check Fees** — Pass-through charge for payments returned by the bank to the District as unpaid.

01-50-510-417061	Customer Damages— Reimbursements for work performed because of damages to District Property caused by customers or developers.
01-50-510-417071	After-Hours Call Out Charges — Reimbursement charge for after-hours services provided.
01-50-510-417081	Bench Test Fees (Credits) — Fee for removing a meter and bench testing it.
01-50-510-417091	Credit Card Processing Fees — Pass-through charge covers the bank fee charged to the District for credit card processing.
01-50-510-417101	Customer Upgrade Charges— Reimbursements for work performed for customer-requested changes, such as meter relocation charges.
01-50-510-419001	Rebates/Reimbursements — Rebates and reimbursements issued to the District from various sources, including credit card usage, the 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 with capital assets disposed of.
01-50-510-419061	Miscellaneous Income — Receipts for miscellaneous, non-recurring revenues.

Account Descriptions – Non-Operating Revenues

Property Maintenance Fees

01-50-510-471001	Maintenance Fees — 12303 Oak Glen Rd — Maintenance Fees collected for the maintenance and repair of District residential property.
01-50-510-471011	Maintenance Fees — 13695 Oak Glen Rd — Maintenance Fees collected for the maintenance and repair of District residential property.
01-50-510-471021	Maintenance Fees — 13697 Oak Glen Rd — Maintenance Fees collected for the maintenance and repair of District residential property.
01-50-510-471031	Maintenance Fees — 9781 Avenida Miravilla — Maintenance Fees collected for the maintenance and repair of District residential property.
01-50-510-471101	Utilities — 12303 Oak Glen Rd — Utility payments for District residential property.
01-50-510-471111	Utilities — 13695 Oak Glen Rd — Utility payments for District residential property.
01-50-510-471121	Utilities — 13697 Oak Glen Rd — 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	Capacity Charges — Wells — Fees paid per Equivalent Dwelling Unit (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.
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- 01-50-510-481006 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — Transmission —** 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 transmission lines 16" or larger.
- 01-50-510-481036 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — 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 Capacity Charges — 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 existing aligned pipelines along the frontage of properties requesting service.

Interest Earned

- 01-50-510-490001 Interest Income — Bonita Vista —** Interest income earned on the 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.

Grant Revenue

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

Account Descriptions – Operating Expenses

Board of Directors

- 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 providing health benefits to Directors.
- 01-10-110-500140 Life Insurance —** Life insurance premiums paid on behalf of Directors.
- 01-10-110-500143 EAP Program —** Cost of providing Employee Assistance Program to Directors.
- 01-10-110-500145 Workers' Compensation —** Standard costs paid to the District's insurance carrier for Directors.
- 01-10-110-500175 Training/Education/Mtgs/Travel —** Provides for costs associated with attendance to District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for Directors.
- 01-10-110-550012 Election Expenses —** Costs associated with directorial elections.
- 01-10-110-550043 Supplies — Other —** Cost of supplies used by Directors such as name placards, professional photos, meeting-related costs, and business cards.
- 01-10-110-550051 Advertising/Legal Notices —** Cost associated with advertising notices for Public Hearings, Election Notices, Ordinances, etc.

Engineering

- 01-20-210-500105 Labor —** Wage expenses for this department.
- 01-20-210-500114 Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.
- 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 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 — Cost of uniforms and personal protective equipment for employees in this department.
01-20-210-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal 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	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-20-210-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-20-210-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
01-20-210-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-20-210-550029	Administrative Expenses — Cost associated with documents required for administrative work specific to Engineering, including Title Reports, Grant Deeds, etc.
01-20-210-550030	Membership Dues — Membership dues and certifications for CPESC, QSP/D, ASCE, etc.
01-20-210-550046	Office Equipment — Cost associated with documents required for administrative work specific to Engineering including Title Reports Grant Deeds, etc.
01-20-210-550051	Advertising/Legal Notices — Cost associated with advertising notices, inviting bids, etc.

Development Services

01-20-220-500105	Labor — Wage expenses for this department.
01-20-220-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-20-220-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-20-220-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-20-220-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-20-220-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.

01-20-220-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-20-220-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-20-220-500150	Unemployment Insurance — Cost of providing unemployment benefits for employees in this department.
01-20-220-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-20-220-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-20-220-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-20-220-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

Professional Services

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 for District projects unrelated to Capital Improvement Projects.
01-20-210-580032	CIP Related Outside Engineering — This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.
01-30-310-550061	Media Outreach — Expenses for additional outreach, including translation services, Facebook Post boosting, document templates, and printing costs through third-party vendors associated with public outreach contract.
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 day-to-day and unforeseen legal matters. This section includes costs for general legal counseling as well as all the fees related to legal matters, including legal fees, court fees, and other expenses of a lawyer. General legal 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 Administration

01-30-310-500105 Labor — Wage expenses for this department.

01-30-310-500109 FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA.

01-30-310-500110 Overtime — Overtime expenses for this department.

01-30-310-500111 Double Time — Double-time expenses for this department.

01-30-310-500114 Incentive Pay — Expenses for approved Incentive Pay for employees in 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 measuring the District's Net Other Postemployment Benefits (OPEB) Liability.

01-30-310-500165 Uniforms and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.

01-30-310-500175 Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-30-310-500180 Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.

01-30-310-500185 Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.

01-30-310-500187 Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

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 benefits expenses for Capital Improvement Projects in this department.
01-30-310-550001	Bank/Financial Service Fees — Service fees associated with District bank deposit accounts.
01-30-310-550030	Membership Dues — Membership dues for associations, including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce, California Special District Association, ACWA, AWWA, etc.
01-30-310-550042	Office Supplies — Cost of miscellaneous consumable 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 and daily correspondence.
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 — Insurance premiums covering District properties and facilities.
01-30-310-550066	Subscriptions — Cost of subscriptions for technical and field related publications.
01-30-310-550072	Miscellaneous Operating Expenses — Expenses that 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 that are deemed to be uncollectible.
01-30-310-560000	GASB 68 Pension Expense — Actuarially-determined annual expense associated with measuring the District's Net Pension Liability (NPL).

Depreciation

01-30-310-550084	Depreciation — Annual depreciation expenses on capital assets.
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Human Resources and Risk Management

01-30-320-500105	Labor — Wage expenses for this department.
01-30-320-500110	Overtime — Overtime expenses for this department.
01-30-320-500111	Double Time — Double-time expenses for this department.
01-30-320-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in 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 — Cost of uniforms and personal protective equipment for employees in this department.
01-30-320-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-30-320-500176	District Professional Development — Provides for costs associated with advanced and/or District-wide personnel development, which includes attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars, and conferences, mileage/meal reimbursement for authorized employees.
01-30-320-500177	General Safety Training and Supplies — Provides 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	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-30-320-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-30-320-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
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 to submit for awards that illustrate District excellence in transparency, workplace culture, ethics, etc.
01-30-320-550030	Membership Dues — Membership dues for associations including CalChamber, CALPERLA, SHRM, etc.
01-30-320-550042	Office Supplies — Cost of miscellaneous consumable office supplies such as paper, pens, etc., specifically for department-related projects.
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, catering services for District events, and consulting services.

Customer Service

01-30-330-500105 Labor — Wage expenses for this department.

01-30-330-500109 FLSA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FLSA.

01-30-330-500110 Overtime — Overtime expenses for this department.

01-30-330-500111 Double Time — Double-time expenses for this department.

01-30-330-500114 Incentive Pay — Expenses for approved Incentive Pay for employees in this department.

01-30-330-500115 Social Security — Expenses for the District's portion of Social Security (FICA) for this department.

01-30-330-500120 Medicare — Expenses for the District's portion of Medicare for this department.

01-30-330-500125 Health Insurance — Cost of providing health benefits to employees in this department.

01-30-330-500140 Life Insurance — Life insurance premiums paid on behalf of employees in this department.

01-30-330-500143 EAP Program — Cost of providing Employee Assistance Program to employees in this department.

01-30-330-500145 Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.

01-30-330-500150 Unemployment Insurance — Cost of providing unemployment benefits for employees in this department.

01-30-330-500155 Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.

01-30-330-500165 Uniforms and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.

01-30-330-500175 Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-30-330-500180 Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.

01-30-330-500185 Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.

01-30-330-500187 Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-30-330-500190 Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.

01-30-330-500195 CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.

01-30-330-550006 Cashiering Shortages/Overages — Accounts for cash shortages and overages at the cashiering windows.

01-30-330-550008	Transaction/Return Fees — Bank fees charged to the District for payments returned by the bank as unpaid.
01-30-330-550010	Transaction/Credit Card Fees — Bank fees charged to the District for credit card processing.
01-30-330-550014	Credit Check Fees — Costs of performing credit checks for water service applicants.
01-30-330-550030	Membership Dues — Membership dues for associations including the California Special District Association, ACWA, GFOA, etc.
01-30-330-550036	Notary and Lien Fees — Fees associated with filing and releasing liens on delinquent accounts.
01-30-330-550050	Utility Billing Service — Cost associated with the production, mailing, etc. of Utility Bills.
01-30-330-550051	Advertising/Legal Notices — Cost associated with advertising notices, job posts, inviting bids, etc.

Information Technology

01-35-315-500105	Labor — Wage expenses for this department.
01-35-315-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in 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 and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.
01-35-315-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal 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	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.

01-35-315-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-35-315-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
01-35-315-500195	CIP Related Labor — Wage and benefits expenses for a Capital Improvement Project in this department.
01-35-315-501511	Telephone/Internet Service — Telephone, Internet, Backhaul, and communication costs throughout the District.
01-35-315-501521	Building Alarms and Security — Costs associated with the alarms and security services for all District facilities.
01-35-315-540014	GIS Maintenance and Updates — Costs associated with GIS activities and updates relating to District projects that not recovered from Developer deposits.
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), Associations and other Information technology related organizations.
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.
01-35-315-550058	Cyber Security Liability Insurance — Costs associated with Insurance Premiums for the District for Cyber Security Liability Insurance.
01-35-315-580016	Computer Hardware — Costs for general information technology hardware-related items such as cables, wire management, keyboards, mouse, and 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.
01-35-315-580027	AMR/AMI Annual Support — Costs for information technology-related support costs for the District's Automated Meter Reading/Advanced Metering Infrastructure system, infrastructure, and hosting fees.
01-35-315-580028	Cybersecurity Software/Hardware — Cost for hardware and software to support security operations concerning the District's Cybersecurity Program.
01-35-315-580030	Repair/Purchase Radio Comm Equip — Cost associated with the purchase and repair of District radio equipment.

Source of Supply

01-40-410-500105	Labor — Wage expenses for this department.
01-40-410-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
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 Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-410-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
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 all divisions of the Operations 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 — Cost of uniforms, personal protective equipment and boot allowance for employees in this department.
01-40-410-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal 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	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-410-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-410-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects 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, City of Banning, Yucaipa Valley Water District (YVWD), etc.
01-40-410-501101	Electricity — Wells — Charges for power purchased from Southern California Edison to operate District facilities, including wells, boosters, tanks, pumping stations, etc.
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 tools and parts purchases.
- 01-40-410-520021 Maintenance and Repair — Telemetry Equipment** — Costs associated with the maintenance and repair of the District's telemetry system.
- 01-40-410-520061 Maintenance and Repair — Pumping Equipment** — Costs associated with the maintenance and repair of pumping equipment, wells, boosters, and chlorination equipment.
- 01-40-410-530001 Minor Capital Acquisitions** — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
- 01-40-410-540084 Regulations Mandates and Tariffs** — Expenses including National Pollutant Discharge Elimination System (NPDES) permit fees and water system fees to the California Department of Public Health and all permits and annual reports mandated by other Regulatory Agencies.
- 01-40-410-550066 Subscriptions** — Costs of subscriptions for regulatory and technical updates.

Coss-Connection/Non-Potable Water

- 01-40-430-500105 Labor** — Wage expenses for this department.
- 01-40-430-500109 FSLA Overtime** — Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.
- 01-40-430-500110 Overtime** — Overtime expenses for this department.
- 01-40-430-500111 Double Time** — Double-time expenses for this department.
- 01-40-430-500113 Standby/On-Call** — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
- 01-40-430-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.
- 01-40-430-500115 Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-430-500120 Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-430-500125 Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-430-500140 Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-430-500143 EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-430-500145 Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-430-500155 Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-430-500165 Uniforms and Employee Benefits** — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
- 01-40-430-500175 Training/Education/Mtgs/Travel** — Provides personnel development costs, including attendance and/or participation of District approved training, educational

	forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-430-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-430-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-430-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-430-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-40-430-510031	Small Tools, Parts, and Maintenance — Costs for minor repairs and small tools and parts purchases.
01-40-430-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
04-40-430-540001	Backflow Maintenance — Costs associated with maintenance and repair of District-owned backflow devices and test equipment including costs associated with backflow testing and customer notification.
01-40-430-550051	Advertising/Legal Notices — Cost associated with advertising notices, inviting bids, etc.
04-40-430-550066	Subscriptions — Costs of subscriptions for regulatory and technical updates.

Transmission and Distribution

01-40-440-500105	Labor — Wage expenses for this department.
01-40-440-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.
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 Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-440-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
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 — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
01-40-440-500175	Training/Education/Mtgs/Travel — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-440-500178	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	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-440-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-440-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency for all divisions of the Operations department.
01-40-440-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-40-440-510031	Small Tools, Parts, and Maintenance — Costs for minor repairs and small tools and 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.
01-40-440-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
01-40-440-540024	Inventory Adjustments — Costs associated with a 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.
01-40-440-550051	Advertising/Legal Notices — Cost associated with advertising notices, inviting bids, etc.

Inspections

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 Memorandum of Understanding (MOU) between the District and hourly employees in this department.
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.
01-40-450-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

Customer Service and Meter Reading

01-40-460-500105	Labor — Wage expenses for this department.
01-40-460-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
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 Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-460-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
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 — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.

- 01-40-460-500175 Training/Education/Mtgs/Travel** — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal 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 Accrued Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-40-460-500187 Accrued Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
- 01-40-460-500195 CIP Related Labor** — Wage and benefits expenses for a Capital Improvement Project in this department.
- 01-40-460-530001 Minor Capital Acquisitions** — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

Maintenance and General Plant Services

- 01-40-470-500105 Labor** — Wage expenses for this department.
- 01-40-470-500109 FSLA Overtime** — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
- 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 Memorandum of Understanding (MOU) between the District and hourly employees in this department.
- 01-40-470-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.
- 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.
- 01-40-470-500165 Uniforms and Employee Benefits** — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
- 01-40-470-500175 Training/Education/Mtgs/Travel** — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-470-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-470-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-470-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-470-501111	Electricity — 560 Magnolia Ave — Electricity for the District Main 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 St — Electricity for the field office.
01-40-470-501171	Electricity — 851 E. 6th St — 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 District Main Office.
01-40-470-501461	Sanitation — 815 E. 12th St — Sewer/Refuse and a trash bin for the field office.
01-40-470-501471	Sanitation — 11083 Cherry Ave — Recycle/trash bin located at Inventory Warehouse.
01-40-470-501481	Sanitation — 39500 Brookside Ave — Recycle/trash bin located at Inventory Warehouse.
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 Main Office, including routine maintenance to the 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 St — Costs associated with the maintenance and repairs performed at the District Field Office, including routine maintenance to the 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 St — Costs associated with the maintenance and repairs 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.
01-40-470-501681	Maintenance and Repair — 39500 Brookside Ave — Costs associated with the maintenance and repairs performed at the District Inventory Warehouse including routine maintenance for pest control 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 repairs 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.
01-40-470-520051	Maintenance and Repair — Paving — Costs associated with road repairs and paving outside of the City of Beaumont conducted by outside contractors.
01-40-470-520053	Maintenance and Repair — Paving (City of Beaumont) — Costs associated with road repairs and paving within the City of Beaumont conducted by outside contractors.
01-40-470-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
01-40-470-540030	Landscape Maintenance — Landscape maintenance is performed at the various District facilities.
01-40-470-540052	Encroachment Permits — Costs associated with encroachment permit deposits and fees.
01-40-470-540072	Recharge Facility, Canyon and Pond Maintenance — Costs associated with the maintenance and weed abatement necessary for the basins at the Noble Creek Recharge Facility Phase I & II and basins located in Edgar Canyon.
01-50-510-500112	Stipend – Association Meeting Attendance — Expenses for Employees Association Representative attendance at Personnel Meetings or Regular/Special Board meetings with Personnel items on the Agenda defined by the Memorandum of Understanding (MOU) between the District and hourly employees.
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 — Costs for minor repairs and small tools and parts purchases not specifically associated with any one project or division.

- 01-50-510-540066 Property Damages 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 that do not fall directly under another general ledger account for the District.
- 01-50-510-550074 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.



Acronyms, Abbreviations, and Glossary of Terms

Acronyms and Abbreviations

AB	Assembly Bill
A/C	Air Conditioner
ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
ACWA	Association of California Water Agencies
ADC	Actuarially Determined Contribution
AED	Automated External Defibrillator
AF	Acre-Foot or Acre-Feet
AF-shares	Acre-Feet Shares
AFY	Acre-Feet per Year
AI	Artificial Intelligence
AMR/AMI	Automated Meter Reading/Advanced Metering Infrastructure
ARPA	American Rescue Plan Act
ASCE	American Society of Civil Engineers
Authority	Sites Project Authority
AWWA	American Water Works Association
BBWM	Beaumont Basin Watermaster
BCVWD	Beaumont-Cherry Valley Water District
BOD	Board of Directors
CalPERLA	California Public Employers Labor Relations Association
CalPERS	California Public Employees Retirement System
CCF	Centum (hundred) Cubic Feet
CCMT	Certified California Municipal Treasurers
CEPPT	California Employers' Pension Prefunding Trust
CEQA	California Environmental Quality Act
CERBT	California Employers' Retiree Benefit Trust
Chandler	Chandler Asset Management Advisory Service
CIB	Capital Improvement Budget
CIP	Capital Improvement Plan
CMTA	California Municipal Treasurers Association
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary Resuscitation
CSMFO	California Society of Municipal Finance Officers
CSR	Customer Service Representatives
Delta	Sacramento-San Joaquin Delta
DCA	Delta Conveyance Authority
DCP	Delta Conveyance Project
DDW	Division of Drinking Water
DIP	Ductile Iron Pipe
DWR	Department of Water Resources
EAP	Employee Assistance Program
EDU	Equivalent Dwelling Unit
EIR	Environmental Impact Report
EIS	Environmental Impact Statement
EOC	Engineering Operations Center

FICA	Federal Insurance Contributions Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GM	General Manager
GPM	Gallons Per Minute
GPS	Global Positioning System
HP	Horsepower
HR	Human Resources
HRIS	Human Resources Information System
IRS	Internal Revenue Service
IT	Information Technology
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LF	Linear Feet
MAF	Million Acre Feet
MDP-Line 16	Master Drainage Plan Line 16 Storm Drain Project
MG	Million Gallons
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MS-ISAC	Multi-State Information Sharing & Analysis Center
NCRF	Noble Creek Recharge Facility
NEPA	National Environmental Policy Act
NFPA	National Fire Protection Act
NPDES	National Pollutant Discharge Elimination System
NPL	Net Pension Liability
OCWD	Orange County Water District
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
PEPRA	Public Employees' Pension Reform Act
Program	Certificate of Achievement for Excellence in Financial Reporting Program
PZ	Pressure Zone
RCFC&WCD	Riverside County Flood Control and Water Conservation District
RWQCB	Regional Water Quality Control Board
SAWPA	Santa Ana Watershed Project Authority
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCE	Southern California Edison
SDLF	Special District Leadership Foundation
SGPRWA	San Gorgonio Pass Regional Water Alliance
SGPWA	San Gorgonio Pass Water Agency
SHRM	Society for Human Resource Management
SPA	Sites Project Authority

SQL	Structured Query Language
SWP	State Water Project
SWRCB	State Water Resources Control Board
TDH	Total Dynamic Head
UAL	Unfunded Accrued Liability
UCMR 5	Fifth Unregulated Contaminated Monitoring Rule
USA	Underground Service Alert
USACE	U.S. Army Corps of Engineers
WCD	Water Conservation District
WRCOG	Western Riverside Council of Governments
WSCP	Water Shortage Contingency Plan
WWTP	Wastewater Treatment Plant
YVWD	Yucaipa Valley Water District

Glossary of Terms

Account – A systematic arrangement showing the effect of a business transaction. A separate account exists for each asset, liability, equity, revenue, and expense.

Accrual Basis of Accounting – The method of recording financial transactions in the accounting period in which revenues are earned, and expenses are incurred, rather than only after cash is received or paid.

Acre-Feet – The volume of water that would cover one acre to a depth of one foot. Equal to 325,851 gallons or 43,560 cubic feet of water.

Ad Hoc- Temporary committees for a specific purpose only and dissolved after task is completed.

Adoption – Formal action by the Board of Directors.

Amortization – The paying off of debt in regular installments over a period of time.

Annual Comprehensive Financial Report – The official annual report, including financial statements, statistical information, and extensive narration, which goes beyond the minimum financial reporting.

Appropriation – The act of setting aside money for a specific purpose.

Assets – Resources owned or held by an entity that has monetary value.

AutoCAD – Automated Computer-Aided Design and Drafting.

Backhaul – Network Communications between District Sites.

Balanced Budget – A budget for which expenditures are equal to revenue.

Budget – The District's financial plan balances proposed expenses for a certain period with the expected revenue for that same period. The current budget period is for one calendar year.

Capital Expenses – Expenses that result in the acquisition of, or in addition to, fixed assets, including land, buildings, improvements, machinery, and equipment.

Capital Improvement Project – An addition of a new pipeline or facility, a renovation or major maintenance to existing facilities, a significant landscape improvement, land, or a one-time major equipment purchase.

Centum Cubic Feet (hundred) – Unit of measure of water volume equivalent to 748 gallons or 1/435.6 acre-feet. More commonly referred to as one hundred cubic feet.

Debt – The repayment cost of the principal and interest on long-term debt, usually stated in annual terms and based on an amortization schedule.

Depreciation – A portion of the cost of fixed assets that are charged as an expense during a year, representing an estimate of the value of the asset used up during that year as a result of wear, deterioration, obsolescence, or action of the physical elements. Although reported in the budget, this is a non-cash transaction.

Enterprise Fund – A fund that accounts for the financing of a self-supporting enterprise for which a fee is charged to external users for goods or services.

Equivalent Dwelling Unit – A standard unit of measurement of water discharged into the sewer collection and treatment system equal to the average discharge from a detached single-family unit.

Expenses – An outflow of assets, not necessarily in cash, in exchange for materials or services received for the ordinary course of business.

Fiscal Year – A twelve-month period of time to which the annual budget applies and, at the end of which, an entity decides its financial position and the results of its operations, in this case, from January 1 to December 31.

Fixed Asset – A tangible item that provides a benefit over more than one year, such as property, plant, and equipment.

Fund Balance/Net Position – The difference between a particular fund's assets and liabilities at any given time.

Generally Accepted Accounting Principles – The uniform accounting principles, standards, and procedures for presenting financial reports. For local governments, GAAP is set by the Government Accounting Standards Board.

Geographical Information System – An information system integrating maps with electronic data.

Internal Service Funds - An internal service fund accounts for activities that provide goods and services to other funds.

Operating Expenses – All costs associated with doing the day-to-day business of the District which are not considered capital improvements or debt repayments.

Operating Revenue – All revenue associated with doing the day-to-day business of the District.

Projected – An estimate of revenues and/or expenses based on past trends, the present economic situation, and future financial forecasts.

Proprietary Fund Accounting - Create a record and account for transactions in government-related activities.

Ratify – Formally approve.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Southern California Edison – The primary electricity supply company for the majority of Southern California.

State Water Resources Control Board – An oversight board for the California Environmental Protection Agency.

Capital Improvements



Capital Improvement Budget

What are Capital Improvements?

Capital improvement planning helps bridge the gap between CIB planning and the budget processes. It allows the District to plan for the future based on specific goals and resources. Capital improvements include the purchase, construction, replacement, addition, or major repair and rehabilitation of District 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 a minimum of two years, and results in the creation or improvement of a fixed asset. A capital project is usually relatively large compared to other “capital outlay” items included in an annual operating budget. The District considers vehicles and heavy equipment capital projects for financial planning.

Ten-Year Capital Improvement Plan

In March 2017, the Board of Directors adopted the 2017-2026 Ten-Year Capital Improvement Plan (CIP); the CIP is updated annually. 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) and the timing and method of financing those capital needs. Like other water agencies across California, the District handles population growth, aging infrastructure, climate change and environmental mandates, and an influx of new technologies. The tasks of upgrading infrastructure are complex and essential to meet customer needs. Water meters, for example, must become intuitive, and two-way communication devices and wells need to be built with next-generation computers to maximize pumping efficiencies and provide added security.

Many of these enhancements and upgrades are costly but necessary. The design of a CIP reflects the District's will to build, maintain, and manage assets needed to produce, treat, and distribute water while keeping costs to customers down. 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.

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, qualifying them as capital assets per the District's capitalization policy. 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 six distinct improvement groups: Potable Infrastructure Projects, Non-Potable Infrastructure Projects, Potable Pipeline Projects Funded with Capacity Charges, Potable Pipeline Replacement Projects Funded with Capital Replacement Reserves, and Capital Assets with acquisitions such as IT replacements and upgrades and vehicle replacements, and Potable Pipelines Built By and Donated By Developers. Projects in the CIP that have high costs may require using reserves, low-interest loans, or bond debt to finance their expenses.

The schedule presented as Appendix C in this Capital Improvement Budget (CIB) includes 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. The CIB is separated into the following distinct project types: Potable Infrastructure Projects, Potable Pipeline Replacements, IT Network Infrastructure Projects, IT SCADA/AMR Infrastructure Projects, IT/Field Operations/Administration Projects, Vehicles & Equipment, Non-Potable Infrastructure Projects, and Non-Potable Pipeline Projects. Additionally, because of inflationary adjustments to these projects, a project initially budgeted for in one year but not completed in that year may have a higher total cost than in the previous CIB. Similarly, as the CIP is reviewed and

specific projects are moved back or forward in time, the total project costs may change due to inflationary adjustments. Appendix C shows the years 2025 through 2029. The emphasis is on the 2025 budget year, as this is the spending plan for the upcoming year. Of the ten years 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 of \$250,000 or more scheduled to begin or continue (carryover) in 2025 are described in detail below, with the total estimated project costs in 2025 dollars stated in parentheses.



Capital Improvement Project Summaries

Potable Infrastructure Projects

EOC-001

BCVWD EOC Staffing and Space Requirements (\$32,936,600)

Short term cost of \$13,617,800 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. The proposed project would be completed in two phases over time. In Phase I, a large shop building would be constructed and occupied by District staff over a long but temporary period. In Phase II, the main building would be constructed, with District staff moving to that, and the shop building would be repurposed as a workshop for field operations staff. This project was conceived in 2019, re-designed and updated in 2024, and is ongoing.

DPX-001

Disaster Preparedness Equipment (\$1,090,200)

In coordination with the ongoing improvements to the District's safety plan, District staff has identified areas of vulnerability in assessing responses to emergency situations and has identified the purchase of certain equipment such as backup generators and an emergency communications system, as necessary. This project was conceived in 2019, is not complete as of August 31, 2024, and has been updated to carry over into 2025.

**WR-SITES-
Reser**

Investment in Sites Reservoir Project (\$33,181,200)

The revised total 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 "shares" or AF of supply in conjunction with the SGPWA's 10,000 is ongoing.

BP-2750-0001

2750 Zone to 2850 Zone Booster Pump Station (\$4,243,600)

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. This project commenced in 2017, is not complete as of September 30, 2024, and has been updated to carry over into 2025.

TM-2750-0001

Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit (\$799,400)

Removal of exterior paint coating and repainting of the exterior of Cherry I and Cherry II, 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.

W-2750-0001

Replacement for Well 2 (\$6,968,800)

Drill and outfit new Beaumont Basin deep well to replace Well 2 on the existing Well 2 site at 12th Street and Michigan Avenue, 2000 gpm, 700 ft TDH, 500 HP. This project was initially approved to begin in 2017, is not complete as of August 31, 2024, and has been updated to carry over into 2025.

W-2750-0002

2750 Zone Well in Noble Creek Regional Park (\$8,154,700)

Drill and outfit new Beaumont Basin deep well in the southwest corner of Noble Creek Regional Park, 2000 gpm, 700 ft TDH, 500 HP. This project was initially approved to begin in 2017, is not complete as of August 31, 2024, and has been updated to carry over into 2025. The location of this well is being reviewed and may be moved to the Noble Creek Recharge Facility Phase I (NCR I).

W-2750-0005

Replace 2750 Zone Well 1 (\$4,873,800)

Drill and outfit new Beaumont Basin deep well to replace Well 1 on the existing Well 1 site at 12th Street and Palm Avenue, 2000 gpm, 700 ft TDH, 500 HP. This project was initially approved to begin in 2017, is not complete as of August 31, 2024, and has been updated to carry over into 2025.

BP-2850-0001

2850 Zone to 3040 Zone Booster Pump Station_0001 (\$4,605,100)

Construct new 2850 to 3040 Booster Pumping Station at the Vineland Tanks. Design for 4 pumps ultimate, install 3 initially @ 2100 gpm, 220 ft TDH, 200 HP each. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.

TM-2850-0001

Vineland 1 Exterior Recoat and Retrofit (\$340,700)

Removal of exterior paint coating and repainting of the exterior of Vineland I, a 1 MG potable water storage tank. This project was initially approved to begin in 2022,

is not complete as of August 31, 2024, and has been updated to carry over into 2025.

- W-2850-0001 New Beaumont Basin Well on Pardee Sundance Site (\$8,154,700)**
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_0001 (\$2,598,500)**
Install 2 pumps , 500 gpm @ 320 ft TDH, 60HP, and 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. Construct on District-owned land. This project commenced in 2017 and has been scheduled to be continued after 2027.
- T-3040-0001 2 MG 3040 Zone Tank (\$4,579,700) and Pressure Zone Pipeline (\$1,480,800)**
Construct an additional 2 MG steel tank adjacent to the existing 1 MG Noble (3040) Zone Tank on District Property and construct a new transmission main to connect into the 3040 Zone. This project was initially approved to begin in 2017, is not complete as of August 31, 2024, and has been updated to carry over into 2025. Grant funding for this project was awarded in 2022.
- TM-3040-0001 Highland Springs Reservoir Recoat and Retrofit (\$469,900)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Highland Springs Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.
- TM-3330-0001 Lower Edgar Reservoir Recoat and Retrofit (\$902,060)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Lower Edgar Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.
- WR Grand Avenue Storm Drain (\$6,179,200)**
Partially grant-funded project to construct interceptor storm drain in Grand Avenue from Bellflower Ave. to the District's Noble Creek Recharge Facility-Phase II to intercept relatively clean runoff. Watershed area = 505 acres, for 10 years approx. 380 cfs. The project was completed in 2023; the remaining 10% of the project cost is for monitoring equipment and pond slide gates.

Potable Pipeline Replacements

- P-2750-0025 Maple Avenue, 1st Street to 3rd Street (\$374,400)**
Abandon and replace 1,100 linear feet (LF) of 8" diameter of Maple Avenue pipeline from 1st Street to 3rd Street.
- P-2750-0041 Euclid Avenue, 5th Street to 6th Street (\$500,800)**
Abandon and replace 1,150 linear feet (LF) of 8" diameter of Euclid Avenue pipeline from 5th Street to 6th Street. Tie over existing services in alleys (between Edgar/Euclid and Euclid/Beaumont Ave).

P-2750-0056	11th Street, Beaumont Avenue to Elm Avenue (\$1,703,900) Abandon and replace 1,950 linear feet (LF) of 8" diameter of 11 th Street pipeline from Beaumont Avenue to Elm Avenue. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.
P-2750-0066	Egan Avenue-Wellwood Avenue Alley, 5th to 8th Street (\$344,400) Abandon and replace 1,180 linear feet (LF) of 8" diameter of pipeline in the Wellwood Avenue Alley from 5 th Street to 8 th Street.
P-2750-0069	Egan Avenue-California Avenue Alley, 5th to 7th Street (\$389,400) Abandon and replace 810 linear feet (LF) of 8" diameter of pipeline in the California Avenue Alley from 5 th Street to 7 th Street.
P-2750-0095	American Avenue, 6th Street to 8th Street (\$433,900) Abandon and replace approximately 1,200 LF of existing 6" steel pipeline with 8" ductile iron pipe (DIP), as well as the replacement of approximately 19 service laterals, the reconnection of two (2) existing fire hydrants to the proposed waterline, and one (1) new fire hydrant. This project was initially approved to begin in 2022, is not complete as of August 31, 2024, and has been updated to carry over into 2025.
P-2750-0098	2023-2024 Service Lateral Replacement Project (\$487,400) Abandon and replace approximately 57 water services of various materials with copper services. This project was initially approved to begin in 2023, is not complete as of August 31, 2024, and has been updated to carry over into 2025.
P-2750-0099	Orange Avenue, 6th Street to 8th Street (\$700,300) Install 1,100 LF of 8" DIP, along Orange Avenue, from 6 th Street to 8 th Street.
S-2750-0001	Service Replacements-Elm Alley & Wellwood Alley-8th Street to 10th Street (\$299,700) Relocate existing Alley Services to Existing 8" AC Main on Michigan.
P-3040-0021	Orange Avenue, Lincoln St., Noble St to West end (\$385,400) Install 1,330 LF of 8" DIP, along Lincoln Street, from Noble Street west to the end.
P-3040-0023, 0024, 0025, 0026,	2020-2021 Replacement Pipelines (\$2,812,700) <u>P-3040-0023, 0024:</u> Replacement of approximately 270 LF of 6" steel pipeline with 8" DIP, along Lambert Road and Bing Place (each, total of 540 LF), west of Cherry Avenue. <u>P-3040-0025:</u> Replacement of approximately 1,250 LF of 6" steel pipeline with 8" DIP, along Star Lane, Sky Lane, and View Drive, south of Orchard Street. <u>P-3040-0026:</u> Replacement of approximately 900 LF of 4" steel with an 8" DIP pipeline, along the unpaved alignment of Utica Way from Vineland Street north to View Drive.
P-3330-0003	<u>P-3330-0003:</u>

- P-3620-0009** Replacement of approximately 1,380 LF of 6" steel pipeline with 8" DIP in Avenida Sonrisa, from Avenida San Timoteo westerly to the end of the existing 6" steel line.
P-3620-0009:
Replacement of approximately 300 LF of 6" steel pipeline with 8" DIP, along Avenida Miravilla from Quail Road south to the end of the existing 6" steel line.
- P-3330-0007** **From Avenida Sonrisa, north to Avenida Miravilla through Alley (\$475,200)**
Replacement of approximately 1,000 LF of 8" steel with an 8" DIP pipeline, in Avenida Sonrisa, north to Avenida Miravilla through the alley.
- 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 (\$1,744,500)**
Install 3,000 LF of 20" (or appropriately sized diameter) of "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon. This project was approved to begin in 2021 and updated to carry over into 2025.
- P-3620-0002** **"A" Line split north of Apple Tree Lane Tract (At or near APN 401-030-003) to Meter "A" Lower Edgar Tank (\$2,541,200)**
Install 3,600 LF of 20" (or appropriately sized diameter) of "A" Line split north of Apple Tree Lane Tract at or near APN 401-030-003 to Meter "A" Lower Edgar Tank.



IT Network Infrastructure

- IT-NETW-0011** **Server Room Uninterrupted Power Source (\$50,900)**
This will provide necessary uninterrupted power in the server room to critical systems at the District's main office in the event of a power failure for the period between when the power failure occurs, and the building backup generator comes online.

IT-NETW-0013 Servers and Related Equipment (4 per year, 3-year life, \$15K per server) (\$60,000)
This is an ongoing CIP project designed to replace older server and appliance equipment that power critical systems in the District.

IT-NETW-0014 Network Infrastructure and Equipment (Network Switches, Firewall Appliances, SAN Storage, Tape/Backup Storage, Power Capacity) (\$109,200)
This is an ongoing CIP project designed to replace older network infrastructure and critical appliances that provide storage and backup systems in the District.

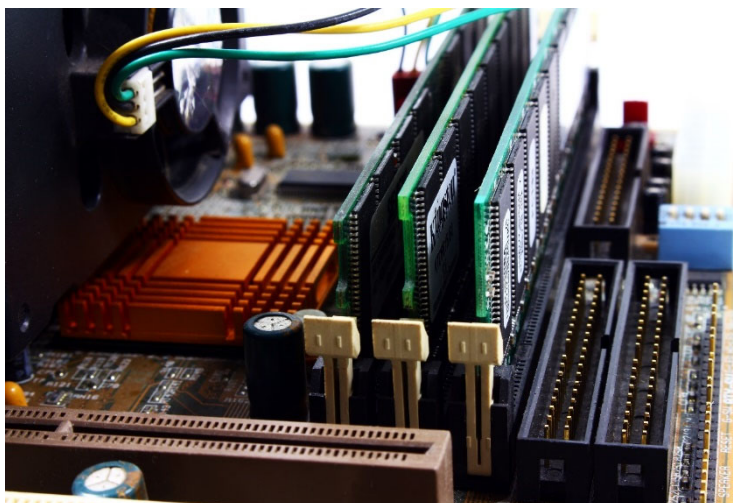
IT SCADA Infrastructure

IT-SCAD-0001 SCADA Improvement Project (\$2,562,700)
Replace the existing SCADA system with a more modern platform that would enable District staff to utilize mobile devices, would replace outdated system components, and would replace the backhaul connectivity and devices throughout the District to improve communication and monitor system devices. This project was initially approved to commence in 2021 and has since been reconciled with IT-SCAD-0002 and IT-SCAD-0003 to form one project.

IT-SCAD-0004 AMR/AMI Deployment Project (\$5,704,300)
This partially grant-funded project set out to retrofit the District's older water meters and build new meters with current automatic read technology. The new meters have improved the productivity of staff time, reducing errors and significantly reducing wear and tear on District vehicles while offering a new and informational data set for detecting leaks within the transmission and distribution system. The project received partial grant funding, which was exhausted in 2024. The final phase of the project, Phase III, will be completed in 2025.

IT/Field Operations/Administration Projects

IT-ADMN-0001 Digitized File Room Project (\$66,500)
This project will add a digital document solution to the District, allowing staff to scan, upload and store documents from various sources and provide a search option for document retrieval to manage and locate files efficiently.



Significant equipment and vehicles with a purchase price over \$50,000 and scheduled to commence or continue (carryover) in 2025 are described below.

Vehicles and Equipment

VE-TRUK-0015 GIS / Muck Truck (Freightliner Diesel) (May 2004) Unit #8 Replacement (\$274,800)

Purchase a replacement for unit #8, a Freightliner Diesel. This project was approved to begin in 2022 and has been updated to carry over into 2025.

VE-TRUK-0021 NEW 3/4 Ton Utility Truck (\$80,000)

A new 3/4 ton truck is needed for staff in the Source of Supply Department (410). The 3/4 ton truck would have a utility bed with lumber rack, backup camera, and additional high visibility emergency lights. The \$80,000 price includes the utility body and emergency lights. This purchase was approved to be made in 2024 and is carried over to 2025. The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the traditional fleet purchase employed by the District on an average annual basis over time.

VE-TRUK-0022 NEW 3/4 Ton Utility Truck (\$80,000)

A new 3/4 ton truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The \$80,000 price includes the utility body and emergency lights. This purchase was approved to be made in 2024 and is carried over to 2025. The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the traditional fleet purchase employed by the District on an average annual basis over time.

VE-TRUK-0023 NEW 3/4 Ton Utility Truck (\$80,000)

A new 3/4 ton truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The \$80,000 price includes the utility body and emergency lights. This purchase was approved to be made in 2024 and is carried over to 2025. The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the traditional fleet purchase employed by the District on an average annual basis over time.

VE-TRUK-0024 NEW 3/4 Ton Utility Truck (\$80,000)

A new 3/4 ton truck is needed for the Source of Supply department (410) to accommodate the new staff member added to this department in 2023. The \$80,000 price includes the utility body and emergency lights. This purchase was approved to be made in 2024 and is carried over to 2025. The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the

traditional fleet purchase employed by the District on an average annual basis over time.

VE-TRUK-0025 NEW 3/4 Ton Truck (\$80,000)

A new 3/4 ton truck is needed for the Transmission & Distribution department (440) with the ability to tow the large dump trailer. The \$80,000 price includes the utility body and emergency lights. This purchase was approved to be made in 2024 and is carried over to 2025. The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the traditional fleet purchase employed by the District on an average annual basis over time.

VE-HEAV-0005 Water Truck (\$154,800)

A new water truck is needed for the Transmission and Distribution Department.



Significant projects scheduled to commence or continue (carryover) in 2025 are described in detail below, with the total estimated project costs in 2025 dollars stated in parentheses.

Non-Potable Infrastructure Projects

NT-2400-0001 100,000 Gallon 2400 PZ Non-Potable Tank (\$287,400)

100,000 Gallon 2400 PZ NPW Tank located near 2370 Potable Tank Site at Fairway Canyon. Construct with Extraction wells (NW-2400-0001, NW-2400-0002).

NR-2600-0002 2600 Zone Non-Potable Regulation and Metering Station_0002 (\$389,200)

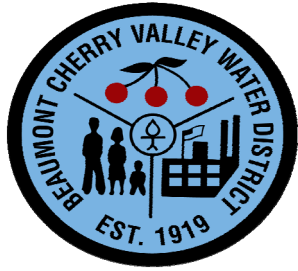
Non-potable Water Pressure Regulating Station 2600 Zone to 2400 Zone at Palmer Ave. and Armour Ave. Install flow meter to measure flow to 2400 Zone.

- NR-2800-0001 2800 Zone Non-Potable Regulation and Metering Station_0001 (\$865,000)**
Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone located near Deodar Drive northeast of the non-potable waterline under the 1-10 freeway. Install a flow meter to measure flow to 2600 Zone.
- NR-2800-0002 2800 Zone Non-Potable Regulation and Metering Station_0002 (\$865,000)**
Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone near the intersection (NE Corner) of 4th Street & Potrero Boulevard Install a flow meter to measure flow to 2600 Zone.
- NT-2800-0001 2 MG 2800 PZ Non-Potable Tank (\$4,152,000)**
Construction of a second 2 MG 2800 PZ NPW Tank located within the northern area of Noble Creek Recharge Facility Phase II. Construct with Booster Pump (NBP-2800-0001).

Non-Potable Pipeline Projects

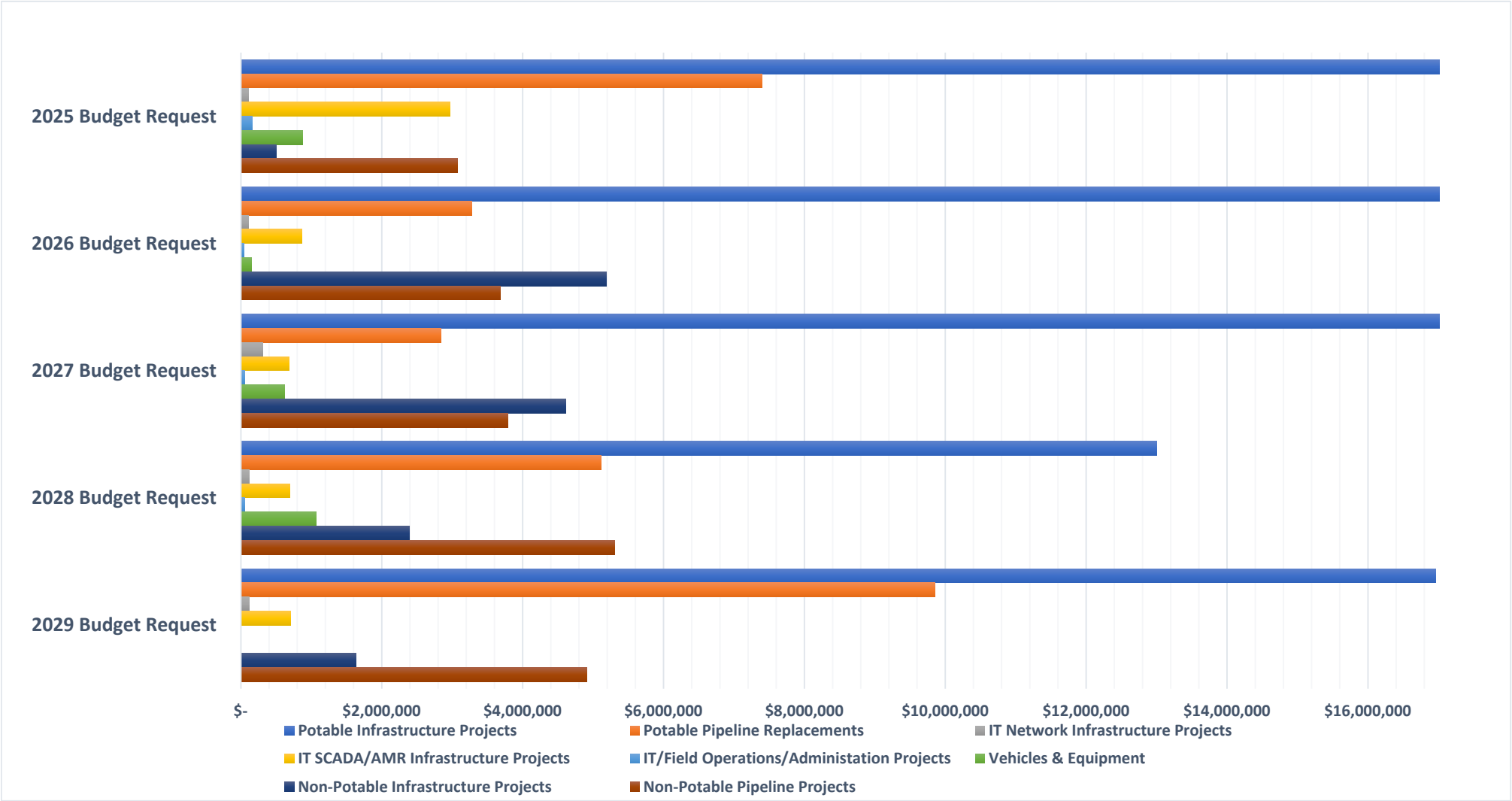
- NP-2600-0001 Oak Valley Parkway, from the westerly end of the existing 24" waterline (\$840,900)**
West to the existing City of Beaumont Lift station/ Tukwet Canyon Golf Course maintenance yard.
- NP-2600-0002 Oak Valley Parkway, from the west end of NP-2600-0001 (\$1,770,400)**
West to the existing 16" waterline in Tukwet Canyon Parkway.
- NP-2600-0004 In-Tract w/in future Planning Area of Fairway Canyon Development (\$463,200)**
Sorenstam Drive, from the northwest end of NP-2600-0003 (future Park Site) to NR-2600-0001 at the 2400 Zone Tank Site.

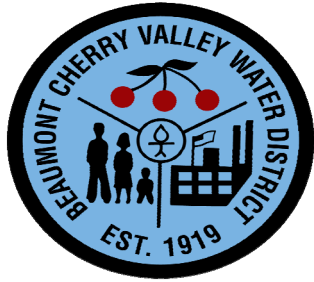




Beaumont-Cherry Valley Water District
2025-2029 Capital Improvement Budget
Appendix A
2025-2029 Capital Improvement Budget Summary by Type

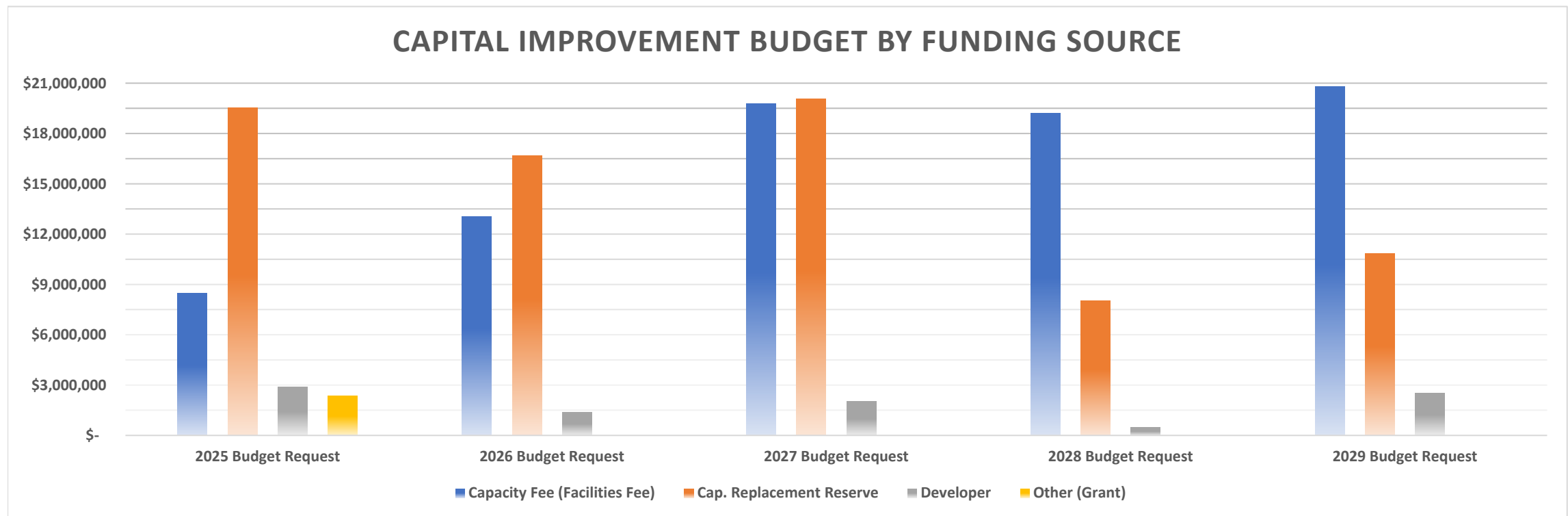
Capital Improvement Program	Footnotes	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	2029 Budget Request	5-Year Budget Total
Potable Infrastructure Projects		\$ 18,157,000	\$ 17,786,200	\$ 28,930,800	\$ 13,003,200	\$ 16,959,400	\$ 94,836,600
Potable Pipeline Replacements		7,393,800	3,273,900	2,843,800	5,114,700	9,858,700	28,484,900
IT Network Infrastructure Projects		109,900	113,400	308,700	120,800	124,500	777,300
IT SCADA/AMR Infrastructure Projects		2,974,700	869,300	688,000	694,700	701,600	5,928,300
IT/Field Operations/Administration Projects		160,100	42,000	54,100	52,300	-	308,500
Vehicles & Equipment		881,900	156,200	615,100	1,065,900	-	2,719,100
Non-Potable Infrastructure Projects		506,800	5,191,300	4,609,800	2,390,700	1,634,700	14,333,300
Non-Potable Pipeline Projects		3,074,500	3,680,900	3,794,600	5,301,400	4,908,200	20,759,600
Total		\$ 33,258,700	\$ 31,113,200	\$ 41,844,900	\$ 27,743,700	\$ 34,187,100	\$ 168,147,600

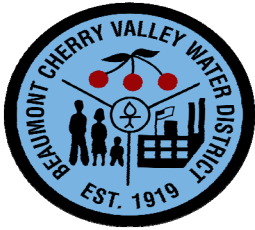




Beaumont-Cherry Valley Water District
2025-2029 Capital Improvement Budget
Appendix B
2025-2029 Capital Improvement Budget by Funding Source

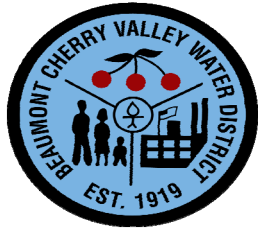
Funding Source	Footnotes	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	2029 Budget Request	5-Year Budget Total
Capacity Fee (Facilities Fee)		\$ 8,491,400	\$ 13,050,000	\$ 19,757,900	\$ 19,225,800	\$ 20,805,400	\$ 81,330,500
Cap. Replacement Reserve		19,517,700	16,678,300	20,058,400	8,042,400	10,859,600	75,156,400
Developer		2,897,200	1,384,900	2,028,600	475,500	2,522,100	9,308,300
Other (Grant)		2,352,400	-	-	-	-	2,352,400
Total		\$ 33,258,700	\$ 31,113,200	\$ 41,844,900	\$ 27,743,700	\$ 34,187,100	\$ 168,147,600





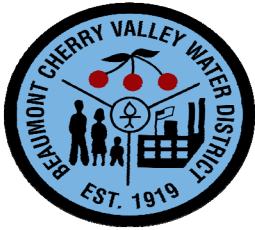
Beaumont-Cherry Valley Water District
Appendix C
2025-2029 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	2029 Budget Request	5-Year Budget Total
Potable Infrastructure Projects									
EOC-001	(1)	2020	BCVWD EOC Staffing and Space Requirements	5,000,000	2,000,000	5,000,000	-	-	12,000,000
DPX-001	(2)	2020	Disaster Preparedness Equipment	100,000	293,800	230,400	-	-	624,200
WR-SITES-Reser	(2)	2017	Investment in Sites Reservoir Project	519,600	866,100	1,039,300	1,385,700	1,732,100	5,542,800
	(3)	2020	2023 Capacity Charge Study	-	-	-	-	-	-
	(2)	2019	Climate Control for High Horsepower Electrical Buildings	60,300	-	-	-	-	60,300
	(2)	2019	Arc Flash Study & Improvement Project	-	80,300	-	-	-	80,300
M-0000-0002	(2)	2017	Chlorination Retrofit At Misc. Wells (6 Well Sites)	25,900	20,300	64,300	-	-	110,500
W-2650-0001		2027	New 2650 Zone Well_0001	-	-	2,604,500	895,800	5,742,200	9,242,500
BP-2750-0001	(4)	2023	2750 Zone to 2850 Zone Booster Pump Station	-	870,700	3,621,300	-	-	4,492,000
M-2750-0001		2017	2850/2750 Pressure Reducing Station & Piping (Cherry Reservoir)	65,100	-	-	-	-	65,100
TM-2750-0001	(5)	2022	Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit	1,074,400	-	-	-	-	1,074,400
W-2750-0001	(5)	2017	Replacement for Well 2	1,352,900	2,809,200	3,030,900	-	-	7,193,000
W-2750-0002	(4)	2017	2750 Zone Well in Noble Creek Recharge Facility Phase I (NCRF)	1,500,000	3,445,600	3,712,400	-	-	8,658,000
W-2750-0005	(5)	2017	Replace 2750 Zone Well 1	736,600	2,031,300	2,183,900	-	-	4,951,800
W-2750-0008		2026	Well 3 Landscape Improvements and Block Wall	-	-	100,000	-	-	100,000
W-2750-0009		2026	Cherry Yard Landscape Improvements and Block Wall	-	200,000	-	-	-	200,000
BP-2850-0001	(4)	2023	2850 Zone to 3040 Zone Booster Pump Station_0001	1,827,700	2,886,900	-	-	-	4,714,600
TM-2850-0001	(5)	2022	Vineland 1 Exterior Recoat and Retrofit	310,200	-	-	-	-	310,200
W-2850-0001	(4)	2023	New Beaumont Basin Well on Pardee Sundance Site	-	-	2,164,700	3,384,800	3,668,900	9,218,400
W-2850-0002		2029	New Beaumont Basin Well Near Brookside Elementary School	-	-	2,170,400	3,393,600	3,678,500	9,242,500
WT-2850-0001		2029	Well Head Treatment Plant Well 25 Cr VI	-	2,000,100	2,127,300	-	-	4,127,400
BP-3040-0001	(2)	2023	3040 to 3330 Booster Pump Station at Noble Tank_0001	-	-	-	2,854,400	-	2,854,400
M-3040-0002	(2)	2017	Noble Booster Pump and Motor(Spare Pump & Motor)	-	-	-	-	-	-
T-3040-0001 Tank	(5)	2017	2 MG 3040 Zone Tank_0001	4,250,500	-	-	-	-	4,250,500
T-3040-0001 PZ Pipeline	(5)	2017	Pressure Zone Pipeline	1,333,800	-	-	-	-	1,333,800
TM-3040-0001		2022	Highland Springs Reservoir Recoat & Retrofit	-	-	-	127,400	398,400	525,800
TM-3330-0001	(5)	2022	Lower Edgar Reservoir Recoat & Retrofit	-	281,900	881,400	-	-	1,163,300
BP-3620-0001		2029	3620 Zone to 3900 Zone Booster Pump Station	-	-	-	-	85,000	85,000
PR-3620-0001		2022	3620 to 3330 Fisher Pressure Regulator_0001	-	-	-	-	219,000	219,000
PR-3620-0002		2022	3620 to 3330 Fisher Pressure Regulator_0002	-	-	-	-	77,400	77,400
BP-HS-0001		2026	Add 3rd Booster Pump and Fire Pump at HS Hydropneumatic	-	-	-	-	322,100	322,100
WR		2027	Improvements to Eighth St., Cherry and Starlight Basins	-	-	-	761,700	810,100	1,571,800
WR		2027	Marshall Creek Stormwater Capture	-	-	-	99,900	106,200	206,100
WR		2027	Beaumont Ave and Brookside Ave Stormwater Metering	-	-	-	99,900	119,500	219,400
WR	(6)	2017	Grand Avenue Storm Drain (MDP Line 16)	-	-	-	-	-	-
Total Potable Infrastructure Projects				18,157,000	17,786,200	28,930,800	13,003,200	16,959,400	94,836,600
Potable Pipeline Replacements									
P-2750-0013		2029	Elm Ave. - 8th to 12th - Replace Existing 10" Distribution Main	-	-	-	-	224,600	224,600
P-2750-0024		2026	Olive, 4th to s/o 3rd. Replacing existing 4" Steel Waterline	-	62,800	251,400	-	-	314,200
P-2750-0025		2025	Maple Ave., 1st St to 3rd St	-	-	74,900	299,500	-	374,400
P-2750-0037		2027	Maple Ave., 6th to 7th; 7th, Maple Ave. to Palm Ave. Replacing existing 6" ACP waterline in 7th Street. Includes reconnecting services from alley to new waterline in Maple	-	-	69,700	278,700	-	348,400



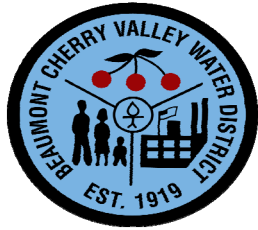
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Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	2029 Budget Request	5-Year Budget Total
P-2750-0038		2027	Maple Ave., 5th to 6th. Includes reconnecting services to new waterline in Maple Ave and existing waterline in Palm Ave. 2" in alley to remain in service until waterline in orange constructed (P-2750-0040)	-	-	43,300	173,300	-	216,600
P-2750-0039		2026	5th St. & Michigan Ave.- Manifold Line to Serve Home Cluster at 490 Michigan. New 8" Pipeline from End of Autozone to southern end of Massachusetts	-	-	-	41,200	165,000	206,200
P-2750-0041		2025	Euclid Ave., 6th to 8th. Tie over existing services in alleys (between Edgar/Euclid and Euclid/Beaumont Ave)	-	-	100,200	400,600	-	500,800
P-2750-0042		2026	Edgar Ave., 5th to 6th. Tie over existing services in alleys (between Edgar Ave/California and Edgar Ave/Euclid)	-	36,500	145,900	-	-	182,400
P-2750-0043		2026	Edgar Ave., 6th to 8th. Tie in existing services in alleys (between California/Edgar and Edgar/Euclid)	-	102,500	410,000	-	-	512,500
P-2750-0044		2028	Alley North of 6th St., from California Ave. to Exist. 10" at Alley w/o Beaumont Ave.	-	-	-	92,200	369,000	461,200
P-2750-0045		2028	7th St., California Ave. to Beaumont Ave.	-	-	-	71,000	283,900	354,900
P-2750-0046		2026	9th St, Elm Ave. to Euclid Ave.	-	-	70,900	283,800	-	354,700
P-2750-0047		2026	9th St., Beaumont Ave. to Palm Ave.	-	-	70,900	283,800	-	354,700
P-2750-0048		2026	9th St., Palm Ave. to Pennsylvania Ave.	-	-	70,900	283,800	-	354,700
P-2750-0049		2029	10th St., Palm Ave. to Michigan Ave.	-	-	-	-	47,200	47,200
P-2750-0050		2028	Orange Ave., 8th St to 10th st. Includes tie-ins of existing services in alley on west side of Orange.	-	-	-	77,000	307,900	384,900
P-2750-0051		2028	Orange Ave., 10th St. to 11th St. Includes relocation of existing services to new waterline.	-	-	-	30,700	122,700	153,400
P-2750-0052		2028	Magnolia Ave., 10th St. to 11th St. Includes relocation of existing services to new waterline.	-	-	-	46,100	184,600	230,700
P-2750-0053		2026	Euclid Ave., 10th St. to 11th St. Includes relocation of existing services to new waterline.	-	-	53,900	215,500	-	269,400
P-2750-0054		2027	Edgar Ave., 8th St. to 10th St. Includes relocation of existing services to new waterline.	-	102,100	408,400	-	-	510,500
P-2750-0055		2027	Edgar Ave, 10th St. to 11th St. Includes relocation of services from ally to new waterline.	-	51,900	207,800	-	-	259,700
P-2750-0056	(5)	2024	11th Street, Beaumont Avenue to Elm Avenue	1,854,300	-	-	-	-	1,854,300
P-2750-0057		2029	Magnolia Ave., 7th to 8th (end of existing 6" in Magnolia Ave to 8th St). Includes relocation existing services to new waterline in Magnolia Avenue and Existing Waterline in Orange Avenue.	-	-	-	-	44,000	44,000
P-2750-0058	(7)	2026	Wellwood Ave., B St north to end. Replacing existing 2" steel waterline	-	-	11,400	45,500	-	56,900
P-2750-0059		2027	Wellwood Ave., 10th to 12th. Includes relocation of existing services in alleys to new waterline.	-	-	164,400	657,400	-	821,800
P-2750-0060		2027	Edgar Ave, 11th to 12th, and Merry Ln from Edgar to end of cul-de-sac	-	116,800	467,400	-	-	584,200
P-2750-0061		2029	Orange Ave., 11th to Oak Valley Pkwy	-	-	-	-	369,900	369,900
P-2750-0066	(2)	2024	Egan Ave.-Wellwood Ave. Alley, 5th to 8th St	107,600	430,300	-	-	-	537,900
P-2750-0067	(2)	2024	Elm Ave.-Wellwood Ave. Alley, 7th St. to 5th St.	43,100	172,200	-	-	-	215,300
P-2750-0068	(2)	2024	Elm Ave., 6th to 7th	24,600	98,300	-	-	-	122,900
P-2750-0069		2024	Egan Ave-California Ave. Alley, 5th to 7th	323,600	-	-	-	-	323,600
P-2750-0070		2026	Twelfth St., Michigan Ave. to Pennsylvania Ave. Replacing existing 4" steel waterline	-	-	-	-	77,900	77,900



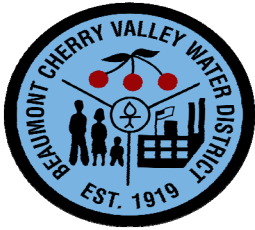
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P-2750-0071		2028	Oak Valley Pkwy, Elm Ave. to Michigan Ave. Replace existing 10" waterline with 16" and convert 10" waterline to 2850 PZ.	-	-	-	170,300	681,000	851,300
P-2750-0095	(4)	2024	American Avenue, 6th Street to 8th Street	460,400	-	-	-	-	460,400
P-2750-0098	(7)	2026	2023-2024 Service Lateral Replacement Project	-	389,900	-	-	-	389,900
P-2570-0099	(2)	2024	Orange Avenue, 6th Street to 8th Street	140,100	560,200	-	-	-	700,300
S-2750-0001	(2)	2025	Service Replacements - Elm Alley & Wellwood Alley - 8th Street to 10th Street	299,700	-	-	-	-	299,700
S-2750-0002		2026	Service Replacements - California & Edgar Alley - 8th to 9th and 10th to 11th	-	309,400	-	-	-	309,400
S-2750-0003		2026	Service Replacements - Euclid Avenue - 8th Street to 10th Street	-	-	222,400	-	-	222,400
S-2750-0004		2026	Michigan St., 6th to 8th, Not Replacing Existing 8" AC. Relocate existing Alley Services to Existing 8" AC Main in Michigan.	-	-	-	309,200	-	309,200
P-2850-0009		2029	Brookside Ave., Nancy Ave. to end of existing 16-in. Replacing existing 8" ACP	-	-	-	-	74,300	74,300
P-3040-0004		2028	From Vineland St, south along Acadia Ln, west to 38834 CVB, south to CVB	-	-	-	24,800	99,200	124,000
P-3040-0005		2029	From CVB, Ralph Rd to end of Cul-de-sac., east to APN 405-060-013, north to Orchard St.	-	-	-	-	22,200	22,200
P-3040-0006		2027	Lincoln St. Noble St. to Cherry Ave	-	-	-	-	85,300	85,300
P-3040-0007		2027	Lincoln St. Cherry Ave to Jonathan Ave	-	-	-	-	86,200	86,200
P-3040-0008		2028	Lincoln St. Jonathan Ave to Winesap Ave	-	-	-	-	75,700	75,700
P-3040-0010		2026	Jonathan Ave., Brookside Ave. to Dutton St.	-	-	-	336,900	1,347,600	1,684,500
P-3040-0020		2029	Martin Ln, Lincoln St. to Grand Ave.	-	-	-	-	61,100	61,100
P-3040-0021	(2)	2024	Lincoln St., Noble St to West end	84,100	336,200	-	-	-	420,300
P-3040-0022		2029	Friendship Dr., Vineland St. to End of unpaved road	-	-	-	-	34,400	34,400
P-3040-0023	(8)	2024	Bing Pl	158,900	-	-	-	-	158,900
P-3040-0024	(8)	2024	Lambert Pl	158,900	-	-	-	-	158,900
P-3040-0025	(8)	2024	Star Ln, Sky Ln, and View Dr to end of cul-de-sac	712,700	-	-	-	-	712,700
P-3040-0026	(8)	2024	Utica Way, Vineland St to View Dr.	505,700	-	-	-	-	505,700
P-3040-0028		2029	Lincoln Ave, from Winesap to Bellflower Ave	-	-	-	-	69,900	69,900
P-3150-0005		2029	Dutton St., Cherry Ave. to Bellflower Ave. Replace existing 6" and 4" steel waterlines.	-	-	-	-	265,400	265,400
P-3150-0006		2029	South of line from Bridges to Dutton, along Intl Park Rd	-	-	-	-	33,100	33,100
P-3150-0008		2029	In Cherry Ave, from Dutton south to 10252 Cherry Ave (dead-end)	-	-	-	-	38,900	38,900
P-3330-0002		2028	In Ave San Timoteo, from end of 12-in (approx 9490 Ave San Timoteo) south to Ave. Sonrisa	-	-	-	296,100	1,184,500	1,480,600
P-3330-0003	(8)	2024	In Ave. Sonrisa, Ave San Timoteo to Ave. Miravilla. Replacing 6" and 4" waterlines Ave. Miravilla, from Lilac Ln 8-in (connect to P-3330-0001) south to existing 6" line	1,252,000	-	-	-	-	1,252,000
P-3330-0005		2029	(approximately at south end of 9320 Avenida Miravilla)	-	-	-	-	162,700	162,700
P-3330-0007	(2)	2024	From Avenida Sonrisa, north to Avenida Miravilla through Alley	95,000	380,200	-	-	-	475,200
P-3330-0008		2026	From south end of P-3330-0005, south to 9584 Avenida Miravilla	-	-	-	-	150,900	150,900
P-3620-0001	(5)	2024	"B" Line Upper Edgar 12" to upper end of 20" DIP and from lower end 20" DIP to Balance line and Balance Line in Edgar Canyon	888,900	-	-	-	-	888,900
P-3620-0002		2025	"A" Line split north of Apple Tree Lane Tract (At or near Apn 401-030-003) to Meter "A" Lower Edgar Tank	-	-	-	490,200	1,961,000	2,451,200
P-3620-0003		2026	"A" Line - Lower Edgar to split north of Apple Tree Lane Tract	-	-	-	-	313,200	313,200
P-3620-0004		2027	Oak Glen Rd., from Appletree Lane south to 4" at creek crossing (approx at APN 401-080-011)	-	-	-	207,100	828,300	1,035,400



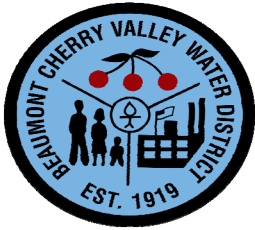
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P-3620-0009	(8)	2024	Ave. Miravilla,End of proposed 12-in (P-3620-0008) south to end of existing blowoff (near S property line of 8940 Avenida Miravilla)	250,000	-	-	-	-	250,000
P-3620-0010		2028	In Whispering Pines from northern end of P-3620-0012 south to Avenida Miravilla. (Approx at south end of 9150 Whispering Pines Rd)	-	-	-	-	87,100	87,100
P-3620-0016		2025	Replace existing 4" line within parcel (Hoffman Property)	34,200	124,600	-	-	-	158,800
Total Potable Pipeline Replacements				7,393,800	3,273,900	2,843,800	5,114,700	9,858,700	28,484,900
IT Network Infrastructure Projects									
IT-NETW-0006	(2)	Ongoing	Workstation Replacement project	30,400	31,300	32,300	33,400	34,400	161,800
IT-NETW-0011	(2)	Ongoing	Server Room Uninterrupted Power Source	-	-	71,800	-	-	71,800
IT-NETW-0013	(2)	Ongoing	Servers and Related Equipment (4 per year, 3 year life, \$15K per server)	79,500	82,100	84,700	87,400	90,100	423,800
Network Infrastructure and Equipment (Network Switches, Firewall Appliances, SAN Storage, Tape/Backup Storage, Power Capacity)				-	-	119,900	-	-	119,900
IT-NETW-0014		2025		-	-	119,900	-	-	119,900
Total IT Network Infrastructure Projects				109,900	113,400	308,700	120,800	124,500	777,300
IT SCADA/AMR Infrastructure Projects									
IT-SCAD-0001	(9)	2023	SCADA Improvement Project	849,200	-	-	-	-	849,200
IT-SCAD-0002	(9)	N/A	Wonderware SCADA Phase 2 Project	-	-	-	-	-	-
IT-SCAD-0003	(9)	N/A	Wonderware SCADA Phase 3 Project	-	-	-	-	-	-
IT-SCAD-0007	(2)	2024	Back- End SCADA Software and Equipment	30,000	270,000	84,700	87,400	90,100	562,200
IT-SCAD-0008	(10)	2025	Current / Retro Telemetry CIP	120,000	123,800	127,800	131,800	136,000	639,400
IT-AMR-0001	(11)	2019	AMR / AMI Deployment Project	1,500,000	-	-	-	-	1,500,000
IT-AMR-0002		Ongoing	New Development Meters	475,500	475,500	475,500	475,500	475,500	2,377,500
Total IT SCADA/AMR Infrastructure Projects				2,974,700	869,300	688,000	694,700	701,600	5,928,300
IT/Field Operations/Administation Projects									
IT-ADMN-0001	(2)	2017	Digitized Fileroom Project	88,100	-	-	-	-	88,100
IT-ADMN-0002	(10)	2025	560 Magnolia AC/Heating System Replacements	72,000	42,000	54,100	52,300	-	220,400
Total IT Field Operations/Administation Projects				160,100	42,000	54,100	52,300	-	308,500
Vehicles & Equipment									
VE-TRUK-0002	(12)	2025	2018 Ford F150 Reg Cab (Oct, 2017) Unit #34 Replacement	28,100	-	-	-	-	28,100
VE-TRUK-0003		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #35 Replacement	-	33,400	-	-	-	33,400
VE-TRUK-0004	(12)	2025	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #33 Replacement	42,600	-	-	-	-	42,600
VE-TRUK-0005	(12)	2025	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #32 Replacement	49,100	-	-	-	-	49,100
VE-TRUK-0006		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #36 Replacement	-	33,400	-	-	-	33,400
VE-TRUK-0007		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #37 Replacement	-	33,400	-	-	-	33,400
VE-TRUK-0008		2027	2019 Ford F-250 Super Duty (Dec, 2019) Unit #41 Replacement	-	-	41,600	-	-	41,600
VE-TRUK-0009		2027	2019 Ford F-250 Super Duty (Dec, 2019) Unit #42 Replacement	-	-	41,400	-	-	41,400
VE-TRUK-0010		2026	2018 Ford F-250 Super Cab XL 4x4 (Oct, 2018) Unit #38 Replacement	-	56,000	-	-	-	56,000
VE-TRUK-0011		2027	2019 Ford F-150 Super Duty (Dec, 2019) Unit #40 Replacement	-	-	56,100	-	-	56,100
VE-TRUK-0015	(5),(12)	2023	GIS / Muck Truck (Freightliner Diesel) (May, 2004) Unit #8 Replacement	207,300	-	-	-	-	207,300
VE-TRUK-0019		2027	2010 Ford Explorer (Jan, 2011) Unit #1 Replacement	-	-	47,700	-	-	47,700
VE-TRUK-0020		2025	2007 F-550 Dump Truck (Apr, 2009) Unit #12 Replacement	-	-	-	-	-	-
VE-TRUK-0021	(5),(12)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0022	(5),(12)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000



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VE-TRUK-0023	(5),(12)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0024	(5),(12)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0025	(5),(12)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-HEAV-0003		2027	Loader 938G	-	-	400,900	-	-	400,900
VE-HEAV-0004		2027	Skip Loader with Box Gannon attachment	-	-	-	226,700	-	226,700
VE-HEAV-0005		2025	Water Truck	154,800	-	-	-	-	154,800
VE-HEAV-0006		2026	Skidsteer tractor with attachments	-	-	-	283,300	-	283,300
VE-HEAV-0007		2028	D-5 Dozer Dual Slope	-	-	-	547,400	-	547,400
VE-EQIP-0002		2026	Ingersoll Rand Air Compressor (Dec, 2008)	-	-	-	-	-	-
VE-EQIP-0003		2028	Water Buffalo (Feb, 2018)	-	-	-	8,500	-	8,500
VE-EQIP-0004		2027	400W Light Tower w/Generator (Dec, 2017)	-	-	27,400	-	-	27,400
VE-EQIP-0005		2024	NEW 400W Light Tower w/Generator	-	-	-	-	-	-
Total Vehicles & Equipment				881,900	156,200	615,100	1,065,900	-	2,719,100
Non-Potable Infrastructure Projects									
NEO-0000-0001		2019	Recycled Water Conversion and Implementation	-	759,900	-	-	-	759,900
NW-2400-0001		2028	San Timoteo Creek Non-Potable Water Extraction Well	-	-	-	-	1,252,400	1,252,400
NT-2400-0001		2023	100,000 Gallon 2400 PZ Non-Potable Tank	60,000	65,800	207,800	-	-	333,600
NR-2600-0001		2027	2600 Zone Non-Potable Regulation and Metering Station_0001	-	-	-	-	132,300	132,300
NR-2600-0002		2023	2600 Zone Non-Potable Regulation and Metering Station_0002	116,800	284,800	-	-	-	401,600
NBP-2600-0001		2024	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant	-	1,022,300	2,493,600	-	-	3,515,900
NBP-2600-0002		2024	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant Expansion	-	188,900	460,900	-	-	649,800
NR-2800-0001		2023	2800 Zone Non-Potable Regulation and Metering Station_0001	40,000	426,300	454,600	-	-	920,900
NR-2800-0002		2023	2800 Zone Non-Potable Regulation and Metering Station_0002	40,000	426,300	454,600	-	-	920,900
NT-2800-0001		2023	2 MG 2800 PZ Non-Potable Tank	250,000	2,017,000	538,300	1,755,500	-	4,560,800
NBP-2800-0001		2026	2800 Zone Non-potable Booster Pump Station at the Noble Creek Recharge Facilities	-	-	-	635,200	250,000	885,200
Total Non-Potable Infrastructure Projects				506,800	5,191,300	4,609,800	2,390,700	1,634,700	14,333,300
Non-Potable Pipeline Projects									
NP-2600-0001		2023	Oak Valley Parkway, from westerly end of existing 24" waterline, west to the existing City of Beaumont Lift station/ Tukwet Canyon Golf Course maintenance yard.	840,900	-	-	-	-	840,900
NP-2600-0002		2023	Oak Valley Parkway, from the west end of NP-2600-0001, west to the existing 16" waterline in Tukwet canyon Parkway.	1,770,400	-	-	-	-	1,770,400
NP-2600-0004		2025	In-Tract within a future Planning Area of the Fairway Canyon Development. In Sorenstam Drive, from the northwest end of NP-2600-0003 (future Park Site) to to NR-2600-0001 at the 2400 Zone Tank Site .	463,200	-	493,200	-	-	956,400
NP-2600-0005		2026	From the NR-2800-0004, along Cherry Valley Blvd west to I-10 freeway.	-	-	-	3,169,700	-	3,169,700
NP-2600-0006		2027	From the end of NP-2600-0005, west across the bridge along Cherry Valley Blvd crossing I-10 freeway	-	-	-	-	1,962,300	1,962,300
NP-2600-0009		2025	Along the future alignment of Potrero Blvd, from 4th Street south to NP-2600-0008.	-	-	1,413,200	-	-	1,413,200
NP-2800-0001		2024	In Beaumont Summit Station (Formerly Sunny Cal Egg Ranch), Cherry Valley Blvd to Brookside Ave	-	1,818,700	-	-	-	1,818,700
NP-2800-0002		2027	California Ave., 1st Street south to Hwy 79	-	-	-	-	1,566,400	1,566,400
NP-2800-0006		2024	In CoB WWTP site, from 2600 to 2800 Zone Booster Pump (NPB 2600-0001) to 4th St.	-	648,300	-	-	-	648,300



Beaumont-Cherry Valley Water District
Appendix C
2025-2029 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	2029 Budget Request	5-Year Budget Total
NP-2800-0007		2024	1st St, from Commerce Way east to Highland Springs Ave	-	827,000	-	-	-	827,000
NP-2800-0008		2024	Highland Springs Ave, 2nd St to 1st St.	-	386,900	-	-	-	386,900
NP-2800-0009		2027	Within Palm Ave, Crossing 6th Street to connect existing waterlines	-	-	-	-	151,100	151,100
NP-2800-0010		2027	Noble Cr. Meadows, Cougar Way to Oak Valley Pkwy	-	-	-	-	395,200	395,200
NP-2800-0012		2027	Oak Valley Pkwy, from Oak View Dr. east to 750 ft w/o Elm Ave.	-	-	-	-	833,200	833,200
NP-2800-0016		2025	7th Street from Veile Ave southwest to California Ave	-	-	532,100	-	-	532,100
NP-2800-0017		2025	Along Oak Valley Pkwy from Palm Ave to Cherry Ave	-	-	720,000	-	-	720,000
NP-2800-0020		2025	Along 4th Street from Veile Ave to Rangel Park	-	-	307,400	-	-	307,400
NP-3000-0001		2025	At the NCRF Phase II Site, from NT-2800-0001 south to Lincoln Street.	-	-	328,700	-	-	328,700
NP-3000-0002		2026	In Lincoln Street, from NCRF Phase II Site east to Bellflower Avenue.	-	-	-	2,131,700	-	2,131,700
Total Non-Potable Pipeline Projects				3,074,500	3,680,900	3,794,600	5,301,400	4,908,200	20,759,600
Total Capital Improvement Program				\$ 33,258,700	\$ 31,113,200	\$ 41,844,900	\$ 27,743,700	\$ 34,187,100	\$ 168,147,600
Capacity Charges				8,491,500	13,050,100	19,757,800	19,225,900	20,805,500	81,330,800
Cap. Repl. Res.				19,517,500	16,678,200	20,058,500	8,042,300	10,859,500	75,156,000
Developer				2,897,200	1,384,900	2,028,600	475,500	2,522,100	9,308,300
Other				2,352,500	-	-	-	-	2,352,500
Total Capital Improvement Program by Funding Source				\$ 33,258,700	\$ 31,113,200	\$ 41,844,900	\$ 27,743,700	\$ 34,187,100	\$ 168,147,600

Footnotes

- (1)

Project was originally identified in 2020 CIB. Total Budgeted cost was updated for 2024 Water Rate Study and represents a two-phased approach. Phase I could be structured in a manner where the “warehouse” (shell) would be constructed first, allowing for many of the staff to occupy it, for an estimated cost of \$13,617,825, including the purchase of land. Phase II could be structured so that the estimated remaining cost of \$19,318,925 could be deferred longer than this schedule provides for
- (2)

Project was begun in prior year(s) or approved by Board to begin, ongoing, with inflationary costs added
- (3)

Moved to operating expense in 2024
- (4)

Initial staff planning costs incurred in 2024, project mostly carried over into future year(s), with inflationary costs added
- (5)

Ongoing project. Contract for either design, engineering, or construction has been or is anticipated to be signed by end of 2024, or project may be completed (or purchase made) by end of 2024. Project not complete as of August 31, 2024
- (6)

10% of project remaining for monitoring equipment and pond slide gates
- (7)

Pipeline projects now shown separately are identified in the 2024-2028 Capital Improvement Budget as 2023-2024 Service Replacements/Wellwood Ave., B St north to end
- (8)

Pipeline projects now shown separately are identified in the 2024-2028 Capital Improvement Budget as 20-21 Replacement Waterlines
- (9)

Project is ongoing, all have been reconciled as one project
- (10)

New project (purchase) identified for 2025
- (11)

Grant funding for this project has been exhausted, remaining cost for AMI phase
- (12)

The District is considering a 5-year Master Lease Agreement for fleet purchase and maintenance with Enterprise. The annual outlay for the Lease is expected to be similar to the traditional fleet purchase employed by the District on an average annual basis over time