
Beaumont- Cherry Valley Water District

2024 Water Rate Study
Final Report – April 2025

Prepared by: Water Resources Economics, LLC



**Water Resources
Economics**

PROMOTING THE VALUE AND PRICE OF
WATER SERVICE

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April 3, 2025

Daniel Jagers
General Manager
Beaumont-Cherry Valley Water District
560 Magnolia Ave
Beaumont, CA 92223

Subject: Beaumont-Cherry Valley Water District Water Rate Study Report

Dear Mr. Jagers,

Water Resources Economics, LLC (WRE) is pleased to submit this 2024 Water Rate Study Report to the Beaumont-Cherry Valley Water District (District). This report documents the results and recommendations of the District's water rate study update. The goal of the study was to develop an updated five-year schedule of water rates that will sufficiently fund the District's water system expenses and allow the District to meet its financial goals within the study period.

Our project team has a proven track record of developing fair and equitable water rates for numerous public water agencies in California over the past 25 years. We are confident in our ability to develop sound water rates that satisfy the requirements of Proposition 218.

It has been a pleasure assisting the District, and we appreciate the support provided by yourself, the Board of Directors, Ms. Sylvia Molina, Mr. Bill Clayton, and other District staff during this study.

Sincerely,

Sanjay Gaur
Founder / President

Nancy Phan
Principal Consultant

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LIST OF ABBREVIATIONS

- BCVWD: Beaumont-Cherry Valley Water District
- AEOC: Administration, Engineering, and Operations Center
- CCF: 100 cubic feet
- CIP: Capital improvement plan
- COB: City of Beaumont
- CY: Calendar year (January 1st – December 31st)
- FY: Fiscal Year (January 1st – December 31st)
- O&M: Operations and maintenance
- SGPWA: San Geronio Pass Water Agency
- WRE: Water Resources Economics, LLC

1. EXECUTIVE SUMMARY

1.1 SYSTEM OVERVIEW

The Beaumont-Cherry Valley Water District (District or BCVWD) provides potable and non-potable water service to over 21,000 metered connections, including Single Family Residential, Multi Family Residential, Commercial/ Industrial, Landscape Irrigation, Schedule Irrigation, Construction, and Non-Potable customer classes. The District's service area stretches between the City of Beaumont, Cherry Valley in Riverside, and San Bernardino Counties in Southern California, and is approximately 28 square miles. The District's water supply sources include the Beaumont Basin Storage Unit, Edgar Canyon, and water from the State Water Project purchased from San Geronio Pass Water Agency (SGPWA).

1.2 RATE STUDY OVERVIEW

Public retail water agencies in California typically conduct a rate study every five years to ensure that customers are appropriately charged for water service. The District's existing rate structure was developed in 2019 in a cost-of-service water rate study. Since 2019, the District has updated water rates every year based on this structure. Calendar Year (CY) 2024 is the final year of the five-year implementation plan from the 2019 rate study.

The District engaged Water Resources Economics, LLC (WRE) in 2024 to conduct a comprehensive water rate study, with the following objectives:

- Develop a five-year water rate schedule for CY 2025 through CY 2027 and CY 2029
- Evaluate a five-year financial plan scenario to meet financial targets and fund operating costs and capital projects for CY 2025 to CY 2029
- Conduct a comparative survey of rates charged by other neighboring Riverside and San Bernardino County water agencies

1.3 LEGAL REQUIREMENTS

Legal considerations relating to retail water rates in California focus heavily on Proposition 218, which was enacted in 1996 and is now reflected in Article XIII C and Article XIII D of the California Constitution. Proposition 218 states that "property related fees and charges" (which include retail water rates) may not exceed the proportional cost of providing the service to the customer and may not be used for any purpose other than providing said service. The practical implication is that public retail water agencies in California must demonstrate a sufficient nexus between the costs incurred by the agency to provide water service and the rates charged to customers.

Proposition 218 also affects the rate adoption process by requiring agencies to hold a public hearing to adopt rates. The agency must mail public hearing notices to all customers no fewer than 45 days prior to the public hearing. The public hearing notices must clearly show all proposed rate changes, provide information on the public hearing date/time/location, and

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provide instructions on how customers may protest the proposed rate changes. If a majority of customers submit a protest, the proposed rate changes cannot be adopted.

1.4 RATE-SETTING METHODOLOGY

This study was conducted using industry-standard methodology outlined by the American Water Works Association (AWWA) in its *Manual of Water Supply Practices M1: Principles of Water Rates, Fees and Charges, Seventh Edition* (M1 Manual). The rate study process includes the following steps:

1. **Financial Plan:** Annual revenues and expenses are projected over the rate-setting period to determine the magnitude of rate increases needed to maintain financial sufficiency. Financial policies, such as reserve targets, are also evaluated and updated if necessary.
2. **Rate Design:** A multi-year proposed rate schedule is calculated directly from the results of the financial plan.
3. **Rate Study Documentation:** A rate study report is developed to document the proposed rate development process. This provides transparency and enhances legal defensibility in light of Proposition 218 requirements. This document serves as the report for this rate study.

1.5 ADDITIONAL INFORMATION AND DISCLAIMERS

This report summarizes the data, analyses, processes, and results of the District's water rate study. Some important information to keep in mind when reading the report includes the following:

- All study projections are based on the best available data as of December 2024.
- All table values are rounded to the nearest digit shown unless stated otherwise. However, all calculations are based on precise values. Attempting to manually recreate the calculations described in this report from the values displayed in tables may therefore produce slightly different results.
- All current and proposed rates and charges in this report are shown on a bi-monthly basis.

1.6 CURRENT WATER RATES

CURRENT WATER RATES

The District's current water rate structure includes fixed bi-monthly meter service charges by meter size, fixed bi-monthly private fire service charges by fire line diameter (charged to private fire customers only), quantitative use charges by water usage measured in hundred cubic feet (ccf) for each customer class, and pass-through surcharges for SGPWA imported water and Southern California Edison (SCE) electrical costs, charged based on ccf of water use for all customers. Single Family Residential customers' quantitative use charges have three tiers; all other customers have a uniform quantity charge. Select large volume commercial, industrial,

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construction, landscape, and fire service customers are billed monthly instead of bi-monthly, however their charges are shown on a bi-monthly basis, consistent with the billing of all other customers. Actual billing reflects the proportionate amount of each bi-monthly charge

Table 1-1, Table 1-2, Table 1-3, and Table 1-4 show the current bi-monthly meter service charges, bi-monthly private fire service charges, quantitative use charges, and pass-through surcharges adopted over the past two calendar years.

Table 1-1: Current Bi-Monthly Meter Service Charges

Line	Bi-Monthly Meter Service Charge	As of 1/1/23	As of 1/1/24
1	5/8" meter	\$27.69	\$29.63
2	3/4" meter	\$38.15	\$40.83
3	1" meter	\$59.11	\$63.25
4	1-1/2" meter	\$111.51	\$119.32
5	2" meter	\$174.38	\$186.59
6	3" meter	\$373.46	\$399.61
7	4" meter	\$666.86	\$713.55
8	6" meter	\$1,368.92	\$1,464.75
9	8" meter	\$2,940.69	\$3,146.54
10	10" meter	\$4,407.66	\$4,716.20
11	12" meter	\$5,560.28	\$5,949.50

Table 1-2: Current Bi-Monthly Private Fire Service Charges

Line	Bi-Monthly Private Fire Service Charges	As of 1/1/23	As of 1/1/24
1	4" meter	\$54.22	\$58.02
2	6" meter	\$144.71	\$154.84
3	8" meter	\$300.78	\$321.84
4	10" meter	\$535.57	\$573.06
5	12" meter	\$860.95	\$921.22

Table 1-3: Current Quantitative Use Charges

Line	Quantitative Use Charge (\$/ccf)	As of 1/1/23	As of 1/1/24
1	Single Family		
2	Tier 1 (0-16 units)	\$0.82	\$0.88
3	Tier 2 (17-34 units)	\$1.01	\$1.09
4	Tier 3 (35+ units)	\$1.68	\$1.80
5	Multi-Family	\$1.26	\$1.35
6	Commercial / Industrial	\$1.18	\$1.27
7	Landscape Irrigation	\$1.31	\$1.41
8	Schedule Irrigation	\$1.31	\$1.41
9	Construction	\$1.45	\$1.56
10	Non-Potable	\$1.06	\$1.07
11	Fire Service	\$1.45	\$1.56

Table 1-4: Current Pass-Through Surcharges

Line	Pass-Through Surcharges (\$/ccf)	As of 1/1/23	As of 1/1/24
1	SGPWA Importation Charges	\$0.72	\$0.72
2	SCE Power Charges	\$0.42	\$0.42

1.7 FINANCIAL PLAN

WRE worked closely with District staff and the District's Board of Directors to determine the financial plan scenario that best suits the District's needs. The results and recommendations of the water rate study are driven by the District's financial performance, input from District staff, and feedback and direction from the Board.

FACTORS AFFECTING FINANCIAL PERFORMANCE

The water system's financial performance is driven by the ability of the current water rates to meet the District's funding needs. To maintain financial sufficiency, water rates must fully fund operations and maintenance (O&M) costs, capital improvement plan (CIP) expenditures, and any relevant financial policies, which typically include target reserve balances and debt coverage.

The key factors affecting financial performance include:

- **Substantial capital needs:** The cost of planned capital projects over the next five years (CY 2025 through CY 2029) is approximately \$192.3 million. Of this planned expenditure, the District expects to reasonably execute 65% each year, bringing expected CIP costs to approximately \$125 million. Significant projects include fulfilling the Administration, Engineering and Operations Center (AEOC) staffing and space requirements, and conducting well replacements.
- **Projected O&M cost increases:** O&M expenses are projected to increase by 5.7% annually on average over the next five years due to inflationary pressures. That does not factor in the potential of added costs, unknown as of yet, for recycled water implementation and operation. In addition, the District expects additional staffing costs starting in CY 2026, adding an additional \$2.5 million to current O&M expenses over the five-year study period. Based on current revenues, prior to any revenue adjustments, O&M expenses exceed revenues in CY 2025, indicating an operating deficit. Rate adjustments are necessary to ensure sufficient recovery of O&M expenses.
- **Reserve policy targets:** The District's current reserve policy, shown in **Table 1-5**, includes targets for operating, capital replacement, and emergency reserves. The reserve policies in place allow the District to maintain cash on hand to meet short-term cash flow requirements, execute CIP projects, and prepare for emergency situations where unanticipated expenses may arise. The fund balances for CY 2025 prior to any revenue adjustments do not meet the combined reserve target.

Table 1-5: Reserve Policy Targets

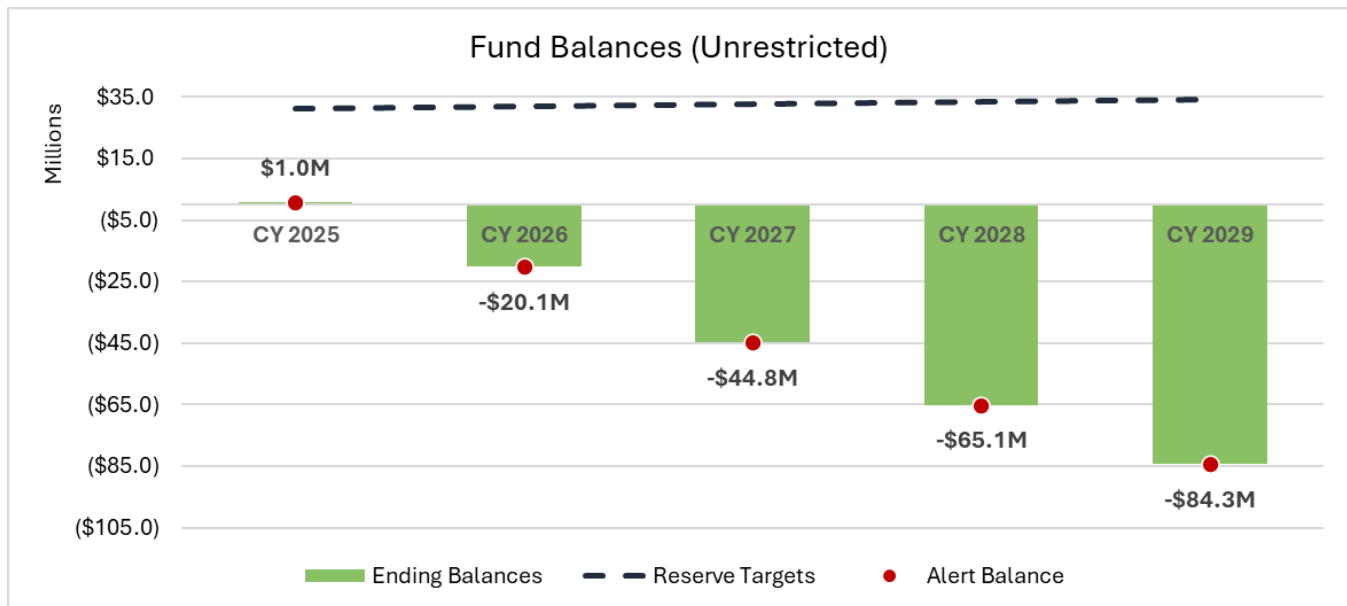
Line	Reserve Policy	Policy Targets	CY 2025
1	Operating	33% of operating expenses	\$7,230,148
2	Capital Replacement	100% of 5-year average CIP	\$20,810,276
3	Emergency	15% of operating expenses	\$3,298,755
4	Combined Target		\$31,339,179
5			
6	Projected Ending Fund Balances (Before Increases)		\$960,729

STATUS QUO FINANCIAL PLAN

The first step in evaluating the District’s financial performance is to develop a “status quo financial plan,” which is the scenario in which the District does not increase its water rate revenues or issue new debt to fund CIP. This exercise is to determine whether the District’s current water rates are sufficient to meet key financial performance metrics. The District has no existing debt, therefore only the projected fund balances are shown below.

Figure 1-1 shows the projected unrestricted fund balances under the status quo scenario. Unrestricted funds are funds that can be freely spent without any legal or other requirements designating them for a specific purpose. The green bars represent the ending funding balances, the dashed line represents the combined reserve policy targets, and the red circles represent balances that fall under reserve policy targets starting in CY 2025. In this scenario, the District will not meet its reserve targets starting in CY 2025 through the study period, and projected fund balances will be negative starting in CY 2026.

Figure 1-1: Projected Unrestricted Fund Balances (Status Quo Financial Plan)



PROPOSED REVENUE ADJUSTMENTS AND DEBT ISSUANCES

Overall annual increases in water rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked with the Board of Directors and District staff to determine the most appropriate financial plan scenario, shown in **Table 1-6**. Adjustments for CY 2028 and CY 2029 are subject to change based on updated cost assessments to meet impending regulatory requirements, however the financial plan scenario includes revenue adjustments for five years to evaluate the District’s financial performance over a longer planning horizon.

The proposed financial plan scenario includes five years of revenue adjustments, which are required to maintain financial sufficiency and resiliency, and debt issuances in each year to fund \$55 million worth of CIP projects. The proposed scenario allows the District to meet its reserve targets and debt coverage requirements in all years of the study period.

Table 1-6: Proposed Financial Plan Scenario

Line	Calendar Year	Revenue Adjustment	Debt Issuance	Debt Proceeds for CIP
1	CY 2025	15.0%	\$15,306,122	\$15,000,000
2	CY 2026	15.0%	\$10,204,082	\$10,000,000
3	CY 2027	15.0%	\$15,306,122	\$15,000,000
4	CY 2028	15.0%	\$10,204,082	\$10,000,000
5	CY 2029	15.0%	\$5,102,041	\$5,000,000

PROPOSED FINANCIAL PLAN

The proposed financial plan applies the revenue adjustments and debt issuances, shown in **Table 1-6**, to reevaluate financial performance based on fund balances and debt coverage of the proposed debt issuances.

Figure 1-2 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve targets for all years of the study period.

Figure 1-2: Projected Fund Balances (Proposed Financial Plan)

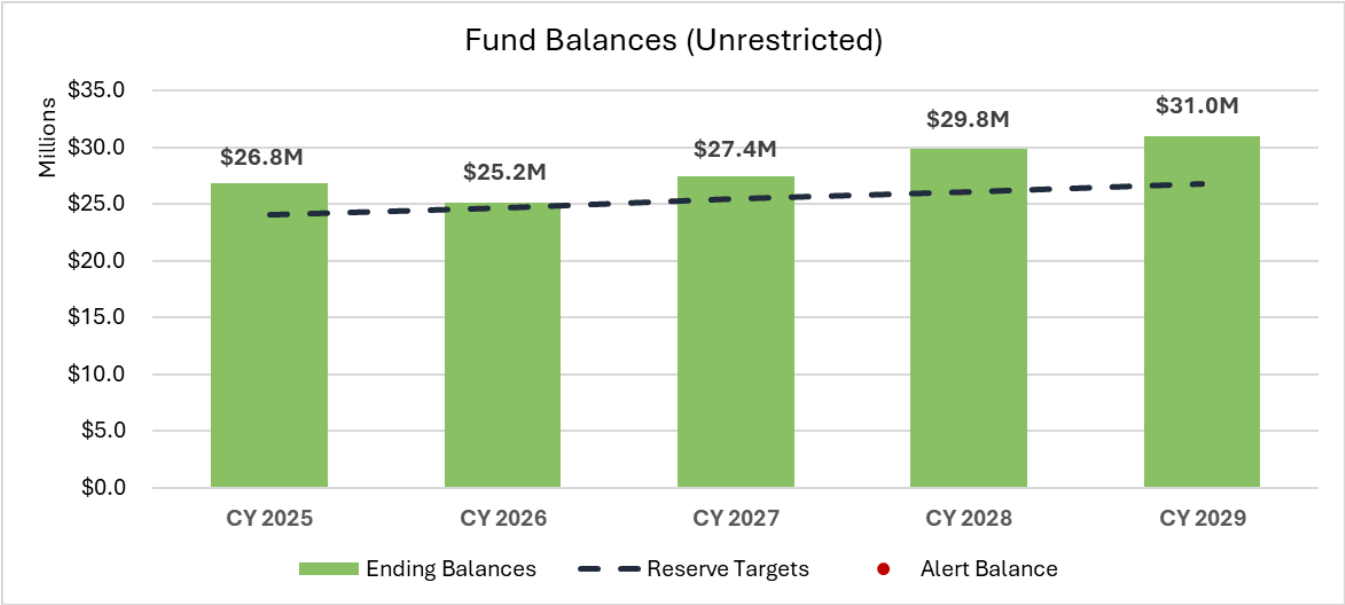
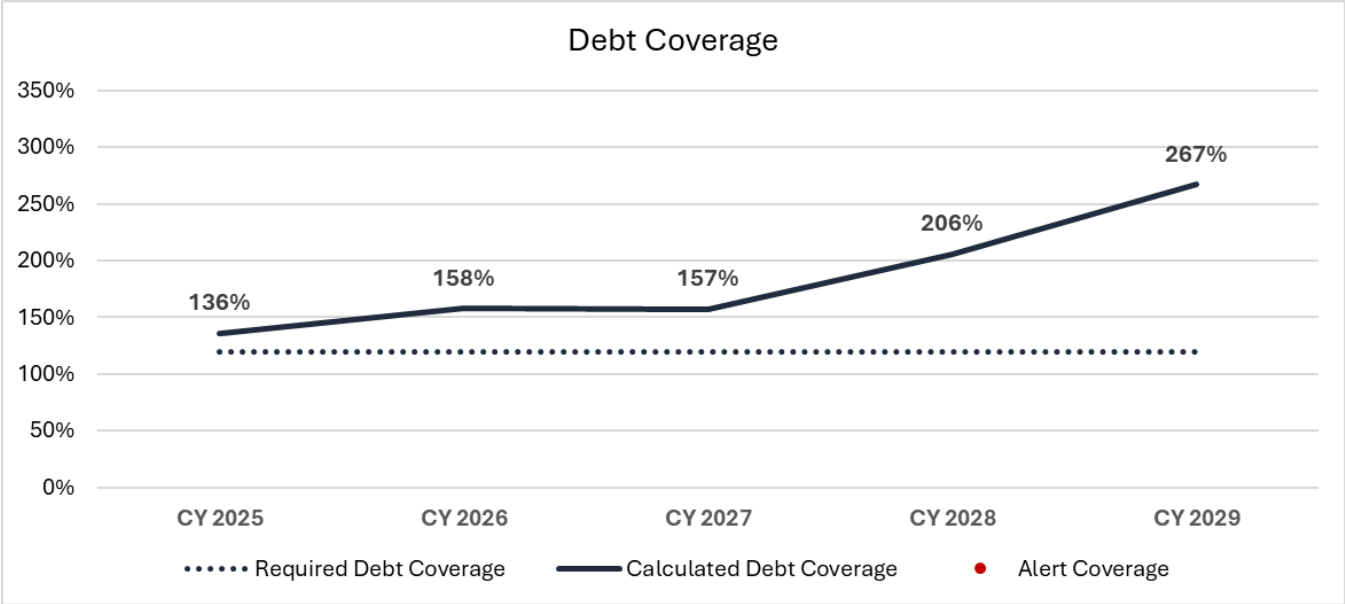


Figure 1-3 shows the projected debt coverage under the proposed scenario. Although this scenario includes approximately \$56 million in debt issuances, the District will meet coverage requirements for all years (assuming a debt coverage ratio of 120%).

Figure 1-3: Projected Debt Coverage (Proposed Financial Plan)



1.8 PROPOSED WATER RATES

The proposed rate schedules in this section are based on the proposed revenue adjustments for the five-year study period. However, rates for CY 2028 and CY 2029 are subject to change based on updated cost assessments to meet impending regulatory requirements. If this is the case,

Beaumont-Cherry Valley Water District 2024 Water Rate Study

then the District and the Board of Directors must revisit the rate study and rate adoption process. The first year of water rates will be effective starting May 2025. After 2025, the proposed water rates are to be implemented in January of each year thereafter.

Table 1-7, Table 1-8, Table 1-9, and Table 1-10 show the proposed bi-monthly meter service charges, bi-monthly private fire service charges, quantitative use charges, and pass-through surcharges, respectively.

Table 1-7: Proposed Bi-Monthly Meter Service Charges

Line	Bi-Monthly Meter Service Charge	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	5/8" meter	\$34.08	\$39.20	\$45.08	\$51.85	\$59.63
2	3/4" meter	\$46.96	\$54.01	\$62.12	\$71.44	\$82.16
3	1" meter	\$72.74	\$83.66	\$96.21	\$110.65	\$127.25
4	1-1/2" meter	\$137.22	\$157.81	\$181.49	\$208.72	\$240.03
5	2" meter	\$214.58	\$246.77	\$283.79	\$326.36	\$375.32
6	3" meter	\$459.56	\$528.50	\$607.78	\$698.95	\$803.80
7	4" meter	\$820.59	\$943.68	\$1,085.24	\$1,248.03	\$1,435.24
8	6" meter	\$1,684.47	\$1,937.15	\$2,227.73	\$2,561.89	\$2,946.18
9	8" meter	\$3,618.53	\$4,161.31	\$4,785.51	\$5,503.34	\$6,328.85
10	10" meter	\$5,423.63	\$6,237.18	\$7,172.76	\$8,248.68	\$9,485.99
11	12" meter	\$6,841.93	\$7,868.22	\$9,048.46	\$10,405.73	\$11,966.59

Table 1-8: Proposed Bi-Monthly Private Fire Service Charges

Line	Bi-Monthly Private Fire Service Charges	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	4" meter	\$66.73	\$76.74	\$88.26	\$101.50	\$116.73
2	6" meter	\$178.07	\$204.79	\$235.51	\$270.84	\$311.47
3	8" meter	\$370.12	\$425.64	\$489.49	\$562.92	\$647.36
4	10" meter	\$659.02	\$757.88	\$871.57	\$1,002.31	\$1,152.66
5	12" meter	\$1,059.41	\$1,218.33	\$1,401.08	\$1,611.25	\$1,852.94

Table 1-9: Proposed Quantitative Use Charges

Line	Quantitative Use Charge (\$/ccf)	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	Single Family					
2	Tier 1 (0-16 units)	\$1.02	\$1.18	\$1.36	\$1.57	\$1.81
3	Tier 2 (17-34 units)	\$1.26	\$1.45	\$1.67	\$1.93	\$2.22
4	Tier 3 (35+ units)	\$2.07	\$2.39	\$2.75	\$3.17	\$3.65
5	Multi-Family	\$1.56	\$1.80	\$2.07	\$2.39	\$2.75
6	Commercial / Industrial	\$1.47	\$1.70	\$1.96	\$2.26	\$2.60
7	Landscape Irrigation	\$1.63	\$1.88	\$2.17	\$2.50	\$2.88
8	Schedule Irrigation	\$1.63	\$1.88	\$2.17	\$2.50	\$2.88
9	Construction	\$1.80	\$2.07	\$2.39	\$2.75	\$3.17
10	Non-Potable	\$1.24	\$1.43	\$1.65	\$1.90	\$2.19
11	Fire Service	\$1.80	\$2.07	\$2.39	\$2.75	\$3.17

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Table 1-10: Proposed Pass-Through Surcharges¹

Line	Pass-Thru Surcharges (\$/ccf)	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	SGPWA Importation Charges	\$0.81	\$0.86	\$0.92	\$0.98	\$1.04
2	SCE Power Charges	\$0.56	\$0.60	\$0.64	\$0.68	\$0.72

CUSTOMER IMPACTS

WRE evaluated the impacts to the Single Family Residential customer class, which represents approximately 94% of the District’s potable and non-potable metered connections, and the Commercial customer class based on the proposed water rates for CY 2025.

Table 1-11 shows the proposed impacts for a Single Family Residential customer with a 5/8” meter (the most common meter size for this customer class, representing approximately 65% of customers) at 30 ccf for their bi-monthly usage. This was estimated from the average bi-monthly residential consumption from CY 2023, assuming slightly higher consumption in CY 2025. The proposed rates present the impact of the 15% revenue adjustment applied to CY 2025.

Table 1-11: Proposed Single Family Residential Customer Impacts

Line	Residential Customer Impacts	Current Bill	Proposed 2025 Bill	Difference (\$)	Difference (%)
1	Bi-Monthly Meter Service Charge (5/8" meter)	\$29.63	\$34.08	\$4.45	15.0%
2	Quantitative Use Charge (30 ccf)	\$29.34	\$33.96	\$4.62	15.7%
3	Pass-Thru Surcharges	\$34.20	\$41.10	\$6.90	20.2%
4	Total Charge	\$93.17	\$109.14	\$15.97	17.1%

Figure 1-4 shows a bi-monthly bill comparison for a Single Family Residential customer with a 5/8” meter at 30 ccf for their bi-monthly usage. The black sections of each bar represent the portion of each bill funded by fixed charges and the blue sections of each bar represent the portion of each bill funded by variable charges. Relative to the current residential bills of eight other neighboring water agencies, the proposed bill still falls under the area’s average residential bill (shown by the gray dashed line).

¹ Pass-through surcharges are calculated annually based on actual cost changes from SGPWA and SCE. The surcharges shown in this report for January 2026 and later are estimated based on best available data but are subject to change based on pass-through provisions.

Figure 1-4: Residential Bi-Monthly Bill Comparison

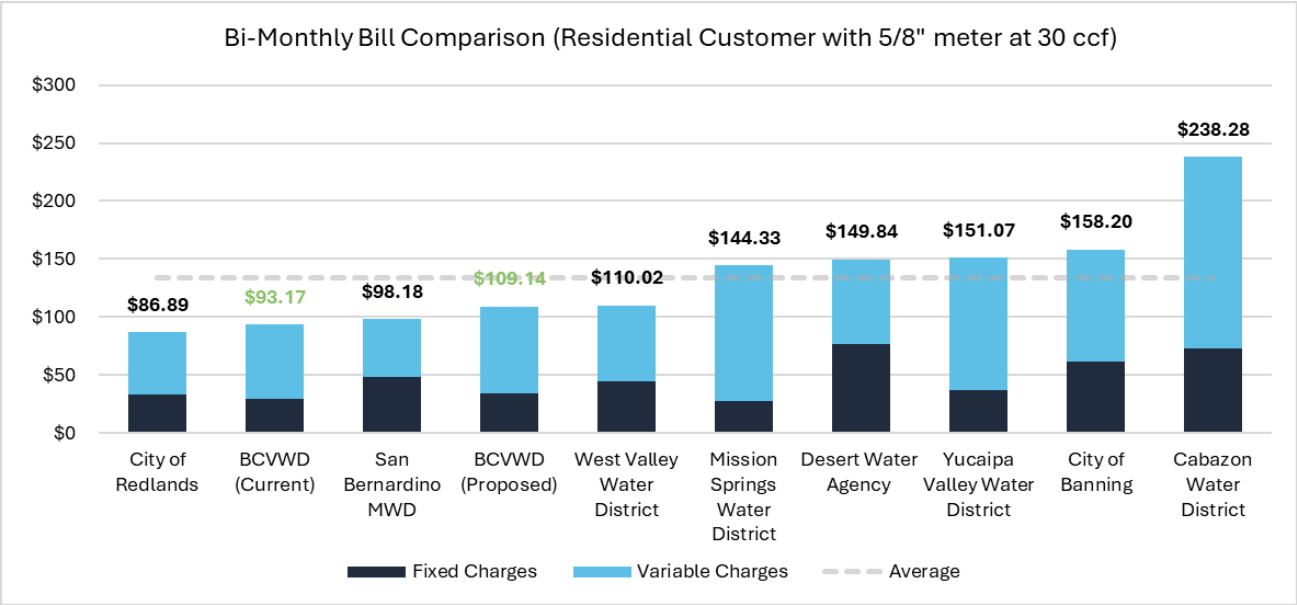


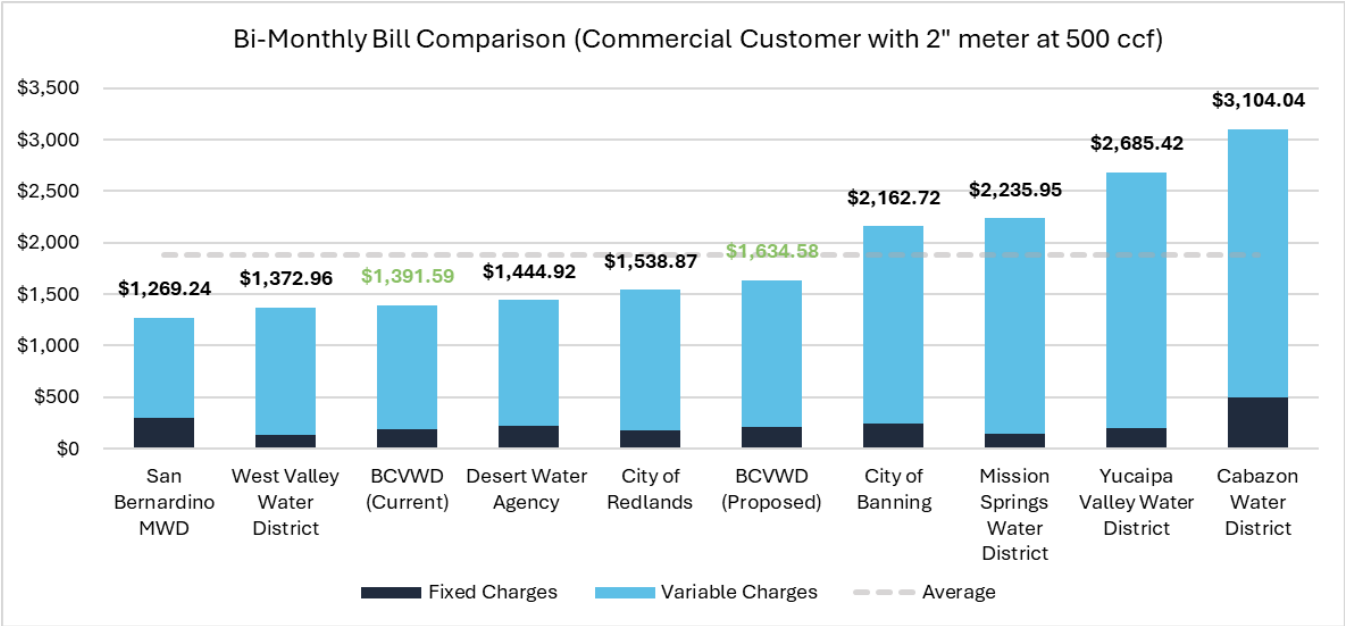
Table 1-12 shows the proposed impacts for a Commercial customer with a 2” meter billed bi-monthly at 500 ccf. Large volume commercial, industrial, construction, and landscape accounts are billed monthly, but for consistency of presentation, this table and all other report tables are represented as a bi-monthly amount. Actual billing reflects the proportionate amount of said bi-monthly charges. These inputs were determined from discussions with District staff and input from the Board of Directors. The proposed rates represent the impact of the 15% revenue adjustment applied to CY 2025.

Table 1-12: Proposed Commercial Customer Impacts

Line	Commercial Customer Impacts	Current Bill	Proposed 2025 Bill	Difference (\$)	Difference (%)
1	Bi-Monthly Meter Service Charge (2" meter)	\$186.59	\$214.58	\$27.99	15.0%
2	Quantitative Use Charge (500 ccf)	\$635.00	\$735.00	\$100.00	15.7%
3	Pass-Thru Surcharges	\$570.00	\$685.00	\$115.00	20.2%
4	Total Charge	\$1,391.59	\$1,634.58	\$242.99	17.5%

Figure 1-5 shows a bi-monthly bill comparison for a Commercial customer with a 2” meter billed bi-monthly at 500 ccf. Large volume commercial, industrial, construction, and landscape accounts are billed monthly, but for consistency of presentation, this Table and all other Tables are represented as a bi-monthly amount. Actual billing reflects the proportionate amount of said bi-monthly charges. The black sections of each bar represent the portion of each bill funded by fixed charges and the blue sections of each bar represent the portion of each bill funded by variable charges. Relative to the current commercial bills of eight other neighboring water agencies, the proposed bill still falls under the area’s average commercial bill (shown by the gray dashed line).

Figure 1-5: Commercial Bi-Monthly Bill Comparison



2. FINANCIAL PLAN

2.1 FINANCIAL PLAN METHODOLOGY

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue. For this study, the planning period is from CY 2025 through CY 2029; data for CY 2024 is shown when needed to represent budgeted and/or actual data inputs. The key steps in developing a financial plan for a water enterprise are below:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, debt service, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency's elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the "status quo"). Projected reserve balances and debt coverage are then compared to the agency's financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency's financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as "revenue adjustments") should generate sufficient revenue to recover the agency's expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

2.2 REVENUES

CURRENT WATER RATES

The District's current water rate structure includes fixed bi-monthly meter service charges by meter size, fixed bi-monthly private fire service charges by fire line diameter (charged to private fire customers only), quantitative use charges by water usage measured in ccf for each customer class, and pass-through surcharges for SGPWA imported water and SCE electrical costs, charged based on ccf of water use for all customers. Single Family Residential customers' quantitative use charges have three tiers; all other customers have a uniform quantity charge. Select large volume commercial, industrial, construction, landscape, and fire

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service customers are billed monthly instead of bi-monthly, however their charges are shown on a bi-monthly basis, consistent with the billing of all other customers. Actual billing reflects the proportionate amount of each bi-monthly charge.

Table 2-1, Table 2-2, Table 2-3, and Table 2-4 show the current bi-monthly meter service charges, bi-monthly private fire service charges, quantitative use charges, and pass-through surcharges, respectively. The current rates are based on the District's most recent water rate study and were implemented on January 1, 2023 (for CY 2023) and January 1, 2024 (for CY 2024).

Table 2-1: Current Bi-Monthly Meter Service Charges

Line	Bi-Monthly Meter Service Charge	As of 1/1/23	As of 1/1/24
1	5/8" meter	\$27.69	\$29.63
2	3/4" meter	\$38.15	\$40.83
3	1" meter	\$59.11	\$63.25
4	1-1/2" meter	\$111.51	\$119.32
5	2" meter	\$174.38	\$186.59
6	3" meter	\$373.46	\$399.61
7	4" meter	\$666.86	\$713.55
8	6" meter	\$1,368.92	\$1,464.75
9	8" meter	\$2,940.69	\$3,146.54
10	10" meter	\$4,407.66	\$4,716.20
11	12" meter	\$5,560.28	\$5,949.50

Table 2-2: Current Bi-Monthly Private Fire Service Charges

Line	Bi-Monthly Private Fire Service Charges	As of 1/1/23	As of 1/1/24
1	4" meter	\$54.22	\$58.02
2	6" meter	\$144.71	\$154.84
3	8" meter	\$300.78	\$321.84
4	10" meter	\$535.57	\$573.06
5	12" meter	\$860.95	\$921.22

Table 2-3: Current Quantitative Use Charges

Line	Quantitative Use Charge (\$/ccf)	As of 1/1/23	As of 1/1/24
1	Single Family		
2	Tier 1 (0-16 units)	\$0.82	\$0.88
3	Tier 2 (17-34 units)	\$1.01	\$1.09
4	Tier 3 (35+ units)	\$1.68	\$1.80
5	Multi-Family	\$1.26	\$1.35
6	Commercial / Industrial	\$1.18	\$1.27
7	Landscape Irrigation	\$1.31	\$1.41
8	Schedule Irrigation	\$1.31	\$1.41
9	Construction	\$1.45	\$1.56
10	Non-Potable	\$1.06	\$1.07
11	Fire Service	\$1.45	\$1.56

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Table 2-4: Current Pass-Through Surcharges

Line	Pass-Through Surcharges (\$/ccf)	As of 1/1/23	As of 1/1/24
1	SGPWA Importation Charges	\$0.72	\$0.72
2	SCE Power Charges	\$0.42	\$0.42

CUSTOMER ACCOUNTS AND USAGE

This section details the customer accounts and water usage for all years of the study, which are referred to as the units of service. Units of service represent the quantity of billing units that are subject to the District's water rates and charges.

Table 2-5 shows the projected number of meters for each customer class for the study period, based on actual CY 2023 data and adjustments based on customer growth and demand assumptions provided by District staff. The study assumes growth in single family, multi-family, commercial/industrial and landscape irrigation meters, on average 1.4% over the five-year study period. The study assumes no growth in schedule irrigation, construction, and non-potable meters. The number of metered connections is the unit of service for the District's bi-monthly meter service charges.

Table 2-5: Projected Customer Accounts (Meters)

Line	Customer Accounts (Meters)	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Single Family						
2	5/8" meter	13,135	13,282	13,427	13,645	13,905	14,096
3	3/4" meter	367	371	375	381	388	394
4	1" meter	6,429	6,501	6,572	6,679	6,806	6,900
5	1-1/2" meter	18	18	19	19	19	19
6	2" meter	2	2	2	2	2	2
7	3" meter	0	0	0	0	0	0
8	4" meter	0	0	0	0	0	0
9	6" meter	0	0	0	0	0	0
10	8" meter	0	0	0	0	0	0
11	10" meter	0	0	0	0	0	0
12	12" meter	0	0	0	0	0	0
13	Subtotal	19,952	20,175	20,395	20,726	21,120	21,411
14							
15	Multi-Family						
16	5/8" meter	89	90	91	92	94	95
17	3/4" meter	4	4	4	4	4	4
18	1" meter	57	58	59	60	61	62
19	1-1/2" meter	13	13	13	14	14	14
20	2" meter	11	11	11	12	12	12
21	3" meter	0	0	0	0	0	0
22	4" meter	0	0	0	0	0	0
23	6" meter	0	0	0	0	0	0
24	8" meter	0	0	0	0	0	0
25	10" meter	0	0	0	0	0	0

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Line	Customer Accounts (Meters)	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
26	12" meter	0	0	0	0	0	0
27	Subtotal	174	176	178	181	185	187
28							
29	Commercial / Industrial						
30	5/8" meter	174	176	178	181	185	187
31	3/4" meter	22	22	23	23	23	24
32	1" meter	174	176	178	181	185	187
33	1-1/2" meter	46	47	47	48	49	50
34	2" meter	124	125	127	129	131	133
35	3" meter	1	1	1	1	1	1
36	4" meter	3	3	3	3	3	3
37	6" meter	2	2	2	2	2	2
38	8" meter	0	0	0	0	0	0
39	10" meter	0	0	0	0	0	0
40	12" meter	0	0	0	0	0	0
41	Subtotal	547	553	560	569	579	587
42							
43	Landscape Irrigation						
44	5/8" meter	3	3	3	3	3	3
45	3/4" meter	0	0	0	0	0	0
46	1" meter	24	24	25	25	26	26
47	1-1/2" meter	5	5	5	5	5	5
48	2" meter	22	22	23	23	23	24
49	3" meter	0	0	0	0	0	0
50	4" meter	1	1	1	1	1	1
51	6" meter	0	0	0	0	0	0
52	8" meter	0	0	0	0	0	0
53	10" meter	0	0	0	0	0	0
54	12" meter	0	0	0	0	0	0
55	Subtotal	55	56	57	58	59	59
56							
57	Schedule Irrigation						
58	5/8" meter	1	1	1	1	1	1
59	3/4" meter	0	0	0	0	0	0
60	1" meter	14	14	14	14	14	14
61	1-1/2" meter	9	9	9	9	9	9
62	2" meter	15	15	15	15	15	15
63	3" meter	0	0	0	0	0	0
64	4" meter	0	0	0	0	0	0
65	6" meter	0	0	0	0	0	0
66	8" meter	0	0	0	0	0	0
67	10" meter	0	0	0	0	0	0
68	12" meter	0	0	0	0	0	0
69	Subtotal	39	39	39	39	39	39
70							
71	Construction						
72	5/8" meter	57	57	57	57	57	57
73	3/4" meter	0	0	0	0	0	0

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Line	Customer Accounts (Meters)	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
74	1" meter	0	0	0	0	0	0
75	1-1/2" meter	0	0	0	0	0	0
76	2" meter	0	0	0	0	0	0
77	3" meter	41	41	41	41	41	41
78	4" meter	0	0	0	0	0	0
79	6" meter	0	0	0	0	0	0
80	8" meter	0	0	0	0	0	0
81	10" meter	0	0	0	0	0	0
82	12" meter	0	0	0	0	0	0
83	Subtotal	98	98	98	98	98	98
84							
85	Non-Potable						
86	5/8" meter	1	1	1	1	1	1
87	3/4" meter	1	1	1	1	1	1
88	1" meter	53	53	53	53	53	53
89	1-1/2" meter	93	93	93	93	93	93
90	2" meter	178	178	178	178	178	178
91	3" meter	0	0	0	0	0	0
92	4" meter	1	1	1	1	1	1
93	6" meter	0	0	0	0	0	0
94	8" meter	0	0	0	0	0	0
95	10" meter	0	0	0	0	0	0
96	12" meter	0	0	0	0	0	0
97	Subtotal	327	327	327	327	327	327
98							
99	Total	21,193	21,425	21,653	21,997	22,407	22,709

Table 2-6 shows the projected number of private fire lines for the study period. District staff provided data for CY 2023 and CY 2024; this study assumes no growth in private fire connections for the period. The number of private fire lines is the unit of service for the District's bi-monthly private fire service charges.

Table 2-6: Projected Customer Accounts (Fire Service)

Line	Customer Accounts (Fire)	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Fire Service						
2	4" meter	78	78	78	78	78	78
3	6" meter	16	16	16	16	16	16
4	8" meter	49	49	49	49	49	49
5	10" meter	22	22	22	22	22	22
6	12" meter	13	13	13	13	13	13
7	Total	178	178	178	178	178	178

Table 2-7 shows the demand growth assumptions for each customer class. WRE worked with District staff to determine the most appropriate estimates for annual water usage based on historical trends and an expected water usage rebound from CY 2024 for single family, multi-family, commercial/ industrial, and landscape irrigation customer classes. Following CY 2025,

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the study assumes on average 1.5% growth in demand over a four-year period. The study assumes no growth for schedule irrigation, construction, and non-potable customer classes.

Table 2-7: Demand Growth Assumptions

Line	Water Demand Growth	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Single Family	8.1%	1.1%	1.6%	1.9%	1.4%
2	Multi-Family	8.1%	1.1%	1.6%	1.9%	1.4%
3	Commercial / Industrial	8.1%	1.1%	1.6%	1.9%	1.4%
4	Landscape Irrigation	8.1%	1.1%	1.6%	1.9%	1.4%
5	Schedule Irrigation	0.0%	0.0%	0.0%	0.0%	0.0%
6	Construction	0.0%	0.0%	0.0%	0.0%	0.0%
7	Non-Potable	0.0%	0.0%	0.0%	0.0%	0.0%

Table 2-8 shows the projected water usage for each customer class and tier. District staff provided actual data for CY 2023 (not shown), which is then projected forward based on the demand growth assumptions (**Table 2-7**).

Table 2-8: Projected Water Usage (ccf)

Line	Water Usage (ccf)	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Single Family						
2	Tier 1 (0-16 units)	1,654,711	1,788,424	1,807,918	1,837,290	1,872,259	1,898,012
3	Tier 2 (17-34 units)	976,369	1,055,267	1,066,770	1,084,101	1,104,734	1,119,930
4	Tier 3 (35+ units)	923,941	998,603	1,009,487	1,025,888	1,045,413	1,059,793
5	Multi-Family	153,056	165,424	167,227	169,944	173,178	175,560
6	Commercial / Industrial	622,452	672,751	680,084	691,133	704,287	713,974
7	Landscape Irrigation	94,025	101,623	102,730	104,399	106,386	107,850
8	Schedule Irrigation	14,370	14,370	14,370	14,370	14,370	14,370
9	Construction	42,569	42,569	42,569	42,569	42,569	42,569
10	Non-Potable	698,696	698,696	698,696	698,696	698,696	698,696
11	Total (ccf)	5,180,188	5,537,727	5,589,851	5,668,390	5,761,893	5,830,755

REVENUES FROM CURRENT RATES

Table 2-9 shows the calculated water rate revenues for the study period based on the current effective water rates and the projected units of service.

The bi-monthly meter service charge revenues (Lines 1-9) are calculated by multiplying the effective bi-monthly meter service charges (**Table 2-1**) by the projected meter connections (**Table 2-5**) for six bi-monthly billing periods. The bi-monthly private fire service charge revenues (Lines 11-13) are calculated by multiplying the effective bi-monthly private fire service charges (**Table 2-2**) by the projected private fire connections (**Table 2-6**) for six bi-monthly billing periods. Select large volume commercial, industrial, construction, landscape, and fire service customers are billed monthly instead of bi-monthly, however their charges are shown on a bi-monthly basis, consistent with the billing of all other customers. Actual billing reflects the proportionate amount of each bi-monthly charge.

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The quantity charge revenues (Lines 15-23) are calculated by multiplying the effective quantitative use charges (**Table 2-3**) by the projected water usage (**Table 2-8**) in each year. The pass-through surcharge revenues (Lines 12-28) are calculated by multiplying the effective pass-through surcharges (**Table 2-4**) by the total projected water usage for each year (**Table 2-8**, Line 11).

Table 2-9: Calculated Rate Revenues at Current Rates

Line	Calculated Rate Revenues	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Bi-Monthly Meter Service Charge						
2	Single Family	\$4,880,289	\$4,934,815	\$4,988,604	\$5,069,652	\$5,166,141	\$5,237,203
3	Multi-Family	\$60,361	\$61,036	\$61,701	\$62,703	\$63,897	\$64,776
4	Commercial / Industrial	\$307,717	\$311,155	\$314,546	\$319,656	\$325,740	\$330,221
5	Landscape Irrigation	\$42,472	\$42,947	\$43,415	\$44,120	\$44,960	\$45,578
6	Schedule Irrigation	\$0	\$0	\$0	\$0	\$0	\$0
7	Construction	\$0	\$0	\$0	\$0	\$0	\$0
8	Non-Potable	\$290,676	\$290,676	\$290,676	\$290,676	\$290,676	\$290,676
9	Subtotal	\$5,581,515	\$5,640,629	\$5,698,942	\$5,786,808	\$5,891,414	\$5,968,454
10							
11	Bi-Monthly Private Fire Service Charges						
12	Fire Service	\$284,138	\$284,138	\$284,138	\$284,138	\$284,138	\$284,138
13	Subtotal	\$284,138	\$284,138	\$284,138	\$284,138	\$284,138	\$284,138
14							
15	Quantitative Use Charge (\$/ccf)						
16	Single Family	\$4,183,481	\$4,521,540	\$4,570,824	\$4,645,084	\$4,733,492	\$4,798,603
17	Multi-Family	\$206,625	\$223,322	\$225,756	\$229,424	\$233,790	\$237,006
18	Commercial / Industrial	\$790,514	\$854,393	\$863,706	\$877,739	\$894,444	\$906,747
19	Landscape Irrigation	\$132,575	\$143,288	\$144,850	\$147,203	\$150,005	\$152,068
20	Schedule Irrigation	\$20,262	\$20,262	\$20,262	\$20,262	\$20,262	\$20,262
21	Construction	\$66,408	\$66,408	\$66,408	\$66,408	\$66,408	\$66,408
22	Non-Potable	\$747,605	\$747,605	\$747,605	\$747,605	\$747,605	\$747,605
23	Subtotal	\$6,147,469	\$6,576,817	\$6,639,410	\$6,733,724	\$6,846,006	\$6,928,699
24							
25	Pass-Thru Surcharges						
26	SGPWA Importation Charges	\$3,729,735	\$3,987,163	\$4,024,692	\$4,081,241	\$4,148,563	\$4,198,144
27	SCE Power Charges	\$2,175,679	\$2,325,845	\$2,347,737	\$2,380,724	\$2,419,995	\$2,448,917
28	Subtotal	\$5,905,414	\$6,313,008	\$6,372,430	\$6,461,965	\$6,568,558	\$6,647,061
29							
30	Total	\$17,918,536	\$18,814,592	\$18,994,920	\$19,266,635	\$19,590,115	\$19,828,352

REVENUE SUMMARY

Table 2-10 shows the summary of projected revenues for the study period. District staff provided the budgeted revenues for CY 2024 and projected revenues for CY 2025; all other years

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are projected based on the relevant assumptions or calculations. A comprehensive breakdown of the revenues that fall into each category is available in the **Appendix (Table 4-1)**.

Water sales (Line 1) include all rate revenue except for pass-through surcharges (Line 2). Water sales (Line 1) plus pass-through surcharges (Line 2) for CY 2026 through CY 2029 are equal to the calculated rate revenues at current rates (**Table 2-9**, Line 30). Notice and reinstatement revenues are inflated based on a 5% growth rate in Other Charges for Service (Line 3). Other revenues in Other Charges for Service are either inflated by a 1% growth rate or not inflated. In District Housing Charges (Line 4), utilities are inflated based on an 8% growth rate while other revenues are not inflated. Capacity Charges (Line 5) are inflated based on a 3% growth rate, and Interest Earned (Line 6) is calculated based on ending fund balances and a 1% interest rate.

Table 2-10: Revenue Summary

Line	Revenues	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Water Sales	\$11,823,000	\$12,138,465	\$12,622,490	\$12,804,670	\$13,021,558	\$13,181,291
2	Pass-Thru Surcharges	\$5,990,000	\$6,676,127	\$6,372,430	\$6,461,965	\$6,568,558	\$6,647,061
3	Other Charges for Service	\$645,000	\$561,915	\$575,505	\$589,710	\$604,562	\$620,092
4	District Housing Charges	\$42,000	\$45,100	\$46,716	\$48,461	\$50,346	\$52,382
5	Capacity Charges	\$2,053,000	\$2,128,915	\$2,186,398	\$2,245,550	\$2,306,418	\$2,369,055
6	Interest Earned	\$1,751,500	\$1,816,100	\$1,816,100	\$497,451	\$500,504	\$523,694
7	Total	\$22,304,500	\$23,366,622	\$23,619,639	\$22,647,808	\$23,051,947	\$23,393,576

2.3 OPERATING EXPENSES

INFLATIONARY ASSUMPTIONS

WRE worked with District staff to determine the annual inflationary assumptions to apply to the District's O&M expense budget. District staff provided actual expenses for CY 2023, budgeted expenses for CY 2024, and projected expenses for CY 2025. All other years are projected based on the inflationary assumptions shown in **Table 2-11** (Lines 1-5). There are additional staffing expenses starting in CY 2026 and CY 2027. For these expenses, District staff provided estimated expenses for CY 2026 and CY 2027; all other years are projected based on the inflationary assumptions shown in **Table 2-11** (Lines 6-7). It should be noted that no additional staff are provided for recycled water system implementation and/or operation due to the uncertainty of timing, quantity, and cost of recycled water from the City of Beaumont.

Table 2-11: Expense Inflationary Assumptions

Line	Inflationary Assumptions	CY 2026	CY 2027	CY 2028	CY 2029
1	General	3.0%	3.0%	3.0%	3.0%
2	Labor	5.0%	5.0%	5.0%	5.0%
3	Benefits	5.0%	5.0%	5.0%	5.0%
4	Water Supply	5.0%	5.0%	5.0%	5.0%
5	Utilities	5.0%	5.0%	5.0%	5.0%
6	COLA		2.5%	2.5%	2.5%
7	Merit		5.0%	5.0%	5.0%

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OPERATING EXPENSE SUMMARY

Table 2-12 shows the summary of O&M expenses for the study period. All expenses are inflated based on the assumptions in **Table 2-11**. Detailed operating expense projections are included in the **Appendix (Table 4-2)**.

Table 2-12: Operating Expense Summary

Line	Expenses	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Staffing and Administration	\$5,323,700	\$5,583,100	\$5,771,420	\$6,091,370	\$6,303,507	\$6,648,417
2	Information Technology	\$1,003,500	\$1,133,400	\$1,177,038	\$1,222,467	\$1,269,765	\$1,319,012
3	Source of Supply	\$1,541,000	\$1,635,700	\$1,714,668	\$1,799,223	\$1,889,057	\$1,981,792
4	SGPWA Water Purchases	\$4,469,000	\$4,468,800	\$4,736,406	\$5,043,102	\$5,382,605	\$5,719,281
5	SCE Electricity for Wells	\$2,750,000	\$3,100,000	\$3,285,638	\$3,498,393	\$3,733,905	\$3,967,457
6	Operations and Maintenance	\$5,508,700	\$6,070,700	\$6,334,611	\$6,610,537	\$6,899,044	\$7,200,725
7	Additional Staffing ²	\$0	\$0	\$198,000	\$714,048	\$768,494	\$827,091
8	Total	\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775

2.4 DEBT SERVICE

PROPOSED DEBT SERVICE

Table 2-13 shows the District's proposed annual debt service for the study period. The District has no existing debt. The proposed financial plan scenario includes new debt for each year of the study period (assuming a 5% interest rate, a 30-year term, and 2.0% issuance cost) (Line 1). This results in new annual debt service payments each year (Lines 2-8). This debt issuance results in \$55 million of proceeds used to fund CIP.

Table 2-13: Proposed Debt Service

Line	Debt Service	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Proposed Debt Issuance	\$0	\$15,306,122	\$10,204,082	\$15,306,122	\$10,204,082	\$5,102,041
2	Proposed Debt Service						
3	CY 2025 Issuance		\$995,685	\$995,685	\$995,685	\$995,685	\$995,685
4	CY 2026 Issuance			\$663,790	\$663,790	\$663,790	\$663,790
5	CY 2027 Issuance				\$995,685	\$995,685	\$995,685
6	CY 2028 Issuance					\$663,790	\$663,790
7	CY 2029 Issuance						\$331,895
8	Total	\$0	\$995,685	\$1,659,475	\$2,655,161	\$3,318,951	\$3,650,846

2.5 CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PROJECTS

Table 2-14 shows the District's six-year CIP. District staff provided inflated project costs based on their estimates (Lines 1-9). Project costs are then broken down by their fund sources (Lines 11-16). Projects to be funded by grants, capacity charges, and developer fees are identified and the total cost of these projects by source is represented below (Lines 11-14). A breakdown of

² Additional staffing expenses account for potential adjustments in role allocation based on District needs, such as replacing IT positions with operating positions

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projects funded by capacity charges, developer fees, and grants is included in the **Appendix (Table 4-3)**. It is assumed that the remainder of projects not funded by grants, capacity charges, or developer fees will be funded by rates, reserves, or new debt (Line 15). Total project costs (Line 9) are equal to total funding sources (Line 16) for each year. The capital execution rate (Line 18) is then applied to the total CIP (Line 9 and Line 16) to determine the total CIP executed each year (Line 19). The execution rate was determined from discussions with District staff. Detailed CIP costs are included in the **Appendix (Table 4-3)**.

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Table 2-14: Capital Project Costs, Funding Sources, and Execution Rate

Line	Capital Improvement Projects	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Potable Infrastructure Projects	\$1,811,227	\$27,244,900	\$21,498,200	\$24,582,700	\$13,152,700	\$18,801,500
2	Potable Pipeline Replacements	\$113,824	\$10,917,100	\$5,496,600	\$8,253,900	\$8,940,300	\$8,694,000
3	IT Network Infrastructure Projects	\$0	\$109,900	\$113,400	\$308,700	\$120,800	\$124,500
4	IT SCADA/AMR Infrastructure Projects	\$0	\$2,974,700	\$869,300	\$688,000	\$694,700	\$701,600
5	IT/Field Operations/Administration Projects	\$0	\$160,100	\$42,000	\$54,100	\$52,300	\$0
6	Vehicles & Equipment	\$45,236	\$881,900	\$422,400	\$834,800	\$555,900	\$0
7	Non-Potable Infrastructure Projects	\$0	\$506,800	\$5,184,600	\$4,588,900	\$2,390,700	\$1,561,200
8	Non-Potable Pipeline Projects	\$0	\$3,074,500	\$3,680,900	\$3,794,600	\$5,301,400	\$4,908,200
9	Total - Capital Improvement Projects	\$1,970,287	\$45,869,900	\$37,307,400	\$43,105,700	\$31,208,800	\$34,791,000
10							
11	CIP by Funding Source						
12	Cap. Charge	\$1,785,036	\$11,137,068	\$16,543,244	\$19,126,915	\$13,662,640	\$17,055,170
13	Developer	\$0	\$2,897,175	\$1,384,850	\$2,028,600	\$475,500	\$2,437,100
14	Grant	\$11,799	\$1,483,159	\$0	\$0	\$0	\$0
15	Rates / Reserves / New Debt	\$173,452	\$30,352,498	\$19,379,306	\$21,950,185	\$17,070,660	\$15,298,730
16	Total - CIP by Funding Source	\$1,970,287	\$45,869,900	\$37,307,400	\$43,105,700	\$31,208,800	\$34,791,000
17							
18	Capital Execution Rate	100%	65%	65%	65%	65%	65%
19	Total - Executed Projects	\$1,970,287	\$29,815,435	\$24,249,810	\$28,018,705	\$20,285,720	\$22,614,150

CAPITAL EXPENSE SUMMARY

Table 2-15 shows the capital expense summary and funding sources. The proposed debt issuance will provide \$55 million in debt proceeds, which will fund capital projects in each year of the study period. All other project costs will be funded by capacity charges (Line 1), developer fees (Line 2), grants (Line 3), and water rates or reserves (Line 5). Unfunded CIP (Line 6) is equal to the difference between total capital projects (**Table 2-14**, Line 9 and Line 16) and executed capital projects (**Table 2-14**, Line 19).

Table 2-15: Capital Expense Summary

Line	Capital Financing Plan	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Cap. Charge Funded	\$1,785,036	\$7,239,094	\$10,753,109	\$12,432,495	\$8,880,716	\$11,085,860
2	Developer Funded	\$0	\$1,883,164	\$900,153	\$1,318,590	\$309,075	\$1,584,115
3	Grant Funded	\$11,799	\$964,053	\$0	\$0	\$0	\$0
4	Debt Funded	\$0	\$15,000,000	\$10,000,000	\$14,267,620	\$10,732,380	\$5,000,000
5	Rate Funded	\$173,452	\$4,729,124	\$2,596,549	\$0	\$363,550	\$4,944,175
6	Unfunded	\$0	\$16,054,465	\$13,057,590	\$15,086,995	\$10,923,080	\$12,176,850
7	Total	\$1,970,287	\$45,869,900	\$37,307,400	\$43,105,700	\$31,208,800	\$34,791,000

2.6 FINANCIAL POLICIES

RESERVE POLICY

The District's reserve policy maintains cash on hand to meet short-term cash flow requirements, execute CIP projects, and prepare for emergency situations where unanticipated expenses may arise. The reserve target for the study period ranges from approximately \$24.1 million to \$26.8 million in the District's reserve funds.

The District currently has an adopted reserve policy that consists of the following components:

- Operating reserve target: 33% of annual O&M expenses
- Capital replacement reserve target: 100% of average 5-year CIP
- Emergency reserve target: 15% of annual O&M expenses

DEBT COVERAGE REQUIREMENT

The District has no existing debt or coverage requirements. A typical debt coverage requirement is 120% of annual debt service. To meet coverage requirements, net revenues (revenues less O&M expenses) must be at least 120% greater than annual debt service.

2.7 STATUS QUO FINANCIAL PLAN

STATUS QUO FINANCIAL PLAN SCENARIO

Table 2-16 shows the status quo financial plan scenario, which assumes no revenue adjustments and no proposed debt issuances. This scenario is used to evaluate the ability of the current water rates to meet the District's financial targets and to determine the need for revenue adjustments.

Table 2-16: Status Quo Financial Plan Scenario

Line	Calendar Year	Revenue Adjustment	Debt Issuance	Debt Proceeds for CIP
1	CY 2025	0.0%	\$0	\$0
2	CY 2026	0.0%	\$0	\$0
3	CY 2027	0.0%	\$0	\$0
4	CY 2028	0.0%	\$0	\$0
5	CY 2029	0.0%	\$0	\$0

STATUS QUO CASH FLOW PROJECTIONS

Table 2-17 shows the cash flow projections for the status quo financial plan. Revenues³ (Lines 1-8) are from **Table 2-10**. Operating expenses (Lines 10-18) are from **Table 2-12**. Net operating revenue (Line 20) is equal to the difference between total revenues (Line 8) and total expenses (Line 18). The District has no existing debt (Line 23). Net revenue less debt (Line 27) is equal to the difference between net operating revenue (Line 20) and total debt service (Line 25). Rate funded CIP (Line 30) is from **Table 2-15**. The status quo scenario assumes no new debt; all CIP is expected to be rate funded. Net cash flow (Line 33) is equal to the net operating revenue (Line 20) less debt service (Line 25) and rate funded CIP (Line 31). Developer fee proceeds, grant proceeds, debt proceeds, and the portions of each used to fund CIP are not included in the cash flow projections since they are cost neutral (expenses equal to funding sources over the five-year period). Capacity charge revenues and capacity charged funded CIP are also not included because capacity charge revenue is designated for specific capital projects.

The net operating revenue (Line 20) in this scenario is negative for all years following CY 2025, meaning that the District's current revenues are not sufficient to fund its operating expenses and indicate an operating deficit. Additionally, the net cash flow (Line 33) in the status quo scenario is negative for all years, meaning that the District's current revenues are also not sufficient to fund its annual CIP.

³ Interest earned (Line 7) is different in the status quo financial plan scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the District has less interest earned. **Table 2-10** shows the interest earned for the proposed financial plan scenario.

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Table 2-17: Projected Cash Flows (Status Quo Financial Plan)

Line	Cash Flow Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$11,823,000	\$12,138,465	\$12,622,490	\$12,804,670	\$13,021,558	\$13,181,291
3	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4	Pass-Thru Surcharges	\$5,990,000	\$7,568,800	\$8,022,044	\$8,541,495	\$9,116,510	\$9,686,738
5	Other Charges for Service	\$645,000	\$561,915	\$575,505	\$589,710	\$604,562	\$620,092
6	District Housing Charges	\$42,000	\$45,100	\$46,716	\$48,461	\$50,346	\$52,382
7	Interest Earned	\$1,751,500	\$1,816,100	\$240,000	\$240,000	\$240,000	\$240,000
8	Subtotal	\$20,251,500	\$22,130,380	\$21,506,755	\$22,224,337	\$23,032,976	\$23,780,502
9							
10	Expenses						
11	Staffing and Administration	\$5,323,700	\$5,583,100	\$5,771,420	\$6,091,370	\$6,303,507	\$6,648,417
12	Information Technology	\$1,003,500	\$1,133,400	\$1,177,038	\$1,222,467	\$1,269,765	\$1,319,012
13	Source of Supply	\$1,541,000	\$1,635,700	\$1,714,668	\$1,799,223	\$1,889,057	\$1,981,792
14	SGPWA Water Purchases	\$4,469,000	\$4,468,800	\$4,736,406	\$5,043,102	\$5,382,605	\$5,719,281
15	SCE Electricity for Wells	\$2,750,000	\$3,100,000	\$3,285,638	\$3,498,393	\$3,733,905	\$3,967,457
16	Operations and Maintenance	\$5,508,700	\$6,070,700	\$6,334,611	\$6,610,537	\$6,899,044	\$7,200,725
17	Additional Staffing	\$0	\$0	\$198,000	\$714,048	\$768,494	\$827,091
18	Subtotal	\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775
19							
20	Net Operating Revenue	(\$344,400)	\$138,680	(\$1,711,026)	(\$2,754,803)	(\$3,213,401)	(\$3,883,273)
21							
22	Debt Service						
23	Existing Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
24	Proposed Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
25	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
26							
27	Net Revenue Less Debt	(\$344,400)	\$138,680	(\$1,711,026)	(\$2,754,803)	(\$3,213,401)	(\$3,883,273)
28							
29	Capital Projects						
30	Rate Funded	\$173,452	\$30,352,498	\$19,379,306	\$21,950,185	\$17,070,660	\$15,298,730
31	Subtotal	\$173,452	\$30,352,498	\$19,379,306	\$21,950,185	\$17,070,660	\$15,298,730
32							
33	Net Cash Flow	(\$517,852)	(\$30,213,818)	(\$21,090,332)	(\$24,704,988)	(\$20,284,061)	(\$19,182,003)

STATUS QUO FUND BALANCE PROJECTIONS

Table 2-18 shows the unrestricted fund balance projections for the status quo financial plan. Based on the sources (revenues) and uses (operating expenses, debt service, and CIP) of funds, the District’s unrestricted fund balances will be negative by the end of CY 2026. At the end of the study period, the District’s fund balances will be approximately negative \$84.3 million in CY 2029, from a starting balance of approximately \$31.7 million in CY 2024. This represents a net loss of approximately \$116.0 million over six years.

Table 2-19 shows the restricted fund balance projections for the status quo financial plan. Capacity charge revenue is in a restricted fund designated for capacity charge funded capital projects. Based on the sources (capacity charges) and uses (capacity charge funded CIP), the District’s restricted fund balances will be negative by the end of CY 2028. Restricted fund balances are not used to meet reserve targets because these funds cannot be freely spent.

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Table 2-18: Projected Unrestricted Fund Balances (Status Quo Financial Plan)

Line	Unrestricted Fund Balance Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Beginning Balance	\$31,703,400	\$31,185,547	\$971,729	(\$20,118,603)	(\$44,823,591)	(\$65,107,652)
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$11,823,000	\$12,138,465	\$12,622,490	\$12,804,670	\$13,021,558	\$13,181,291
5	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
6	Pass-Thru Surcharges	\$5,990,000	\$7,568,800	\$8,022,044	\$8,541,495	\$9,116,510	\$9,686,738
7	Other Charges for Service	\$645,000	\$561,915	\$575,505	\$589,710	\$604,562	\$620,092
8	District Housing Charges	\$42,000	\$45,100	\$46,716	\$48,461	\$50,346	\$52,382
9	Interest Income	\$1,473,500	\$1,576,100	\$0	\$0	\$0	\$0
10	Interest Earned	\$278,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
11	Developer Funds	\$0	\$2,897,175	\$1,384,850	\$2,028,600	\$475,500	\$2,437,100
12	Grant Funds	\$11,799	\$1,483,159	\$0	\$0	\$0	\$0
13	Proposed Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
14	Subtotal	\$20,263,299	\$26,510,714	\$22,891,605	\$24,252,937	\$23,508,476	\$26,217,602
15							
16	Uses of Funds						
17	Operating Expenses	\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775
18	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
19	Developer Funded CIP	\$0	\$2,897,175	\$1,384,850	\$2,028,600	\$475,500	\$2,437,100
20	Grant Funded CIP	\$11,799	\$1,483,159	\$0	\$0	\$0	\$0
21	Debt Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
22	Rate Funded CIP	\$173,452	\$30,352,498	\$19,379,306	\$21,950,185	\$17,070,660	\$15,298,730
23	Subtotal	\$20,781,151	\$56,724,532	\$43,981,937	\$48,957,925	\$43,792,537	\$45,399,606
24							
25	Ending Balance	\$31,185,547	\$971,729	(\$20,118,603)	(\$44,823,591)	(\$65,107,652)	(\$84,289,655)

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Table 2-19: Projected Restricted Fund Balances (Status Quo Financial Plan)

Line	Restricted Fund Balance Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Beginning Balance	\$49,869,475	\$50,137,439	\$41,129,286	\$26,772,440	\$9,891,075	(\$1,465,146)
2							
3	Sources of Funds						
4	Capacity Charges	\$2,053,000	\$2,128,915	\$2,186,398	\$2,245,550	\$2,306,418	\$2,369,055
5	Total - Sources of Funds	\$2,053,000	\$2,128,915	\$2,186,398	\$2,245,550	\$2,306,418	\$2,369,055
6							
7	Uses of Funds						
8	Cap. Charge Funded CIP	\$1,785,036	\$11,137,068	\$16,543,244	\$19,126,915	\$13,662,640	\$17,055,170
9	Total - Uses of Funds	\$1,785,036	\$11,137,068	\$16,543,244	\$19,126,915	\$13,662,640	\$17,055,170
10							
11	Ending Balance	\$50,137,439	\$41,129,286	\$26,772,440	\$9,891,075	(\$1,465,146)	(\$16,151,260)

STATUS QUO FINANCIAL PERFORMANCE

The District's financial performance is evaluated based on the reserve targets, as shown in **Table 2-20**. Under the status quo financial plan, the District will not meet its reserve targets from CY 2025 to CY 2029. Fund balances are the District's constraining factor during the study period.

Table 2-20: Forecasted Financial Performance (Status Quo Financial Plan)

Line	Financial Performance	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Reserve Policy						
2	Operating	\$6,771,255	\$7,230,148	\$7,633,243	\$8,212,320	\$8,628,946	\$9,094,940
3	Capital Replacement	\$17,785,220	\$20,810,276	\$20,810,276	\$20,810,276	\$20,810,276	\$20,810,276
4	Emergency	\$3,089,385	\$3,298,755	\$3,482,667	\$3,746,871	\$3,936,956	\$4,149,566
5	Combined Target	\$27,645,860	\$31,339,179	\$31,926,186	\$32,769,467	\$33,376,178	\$34,054,782
6	Combined Reserves	\$31,185,547	\$971,729	(\$20,118,603)	(\$44,823,591)	(\$65,107,652)	(\$84,289,655)
7	Meets Target?	Yes	No	No	No	No	No
8							
9	Debt Coverage						
10	Required Coverage	120%	120%	120%	120%	120%	120%
11	Calculated Coverage	No Debt	No Debt	No Debt	No Debt	No Debt	No Debt
12	Meets Target?	No Debt	No Debt	No Debt	No Debt	No Debt	No Debt
12	Meets Target?	No Debt	No Debt	No Debt	No Debt	No Debt	No Debt

Figure 2-1 shows the comparison of revenues and the revenue requirement for the status quo scenario. The stacked bars represent the revenue requirements, or costs: dark blue for O&M expenses, and light blue for rate funded CIP. The District will not be adding to its reserves (grey bars) in this scenario. The current revenue, shown as a solid line, is lower than the revenue requirements, meaning that revenues are insufficient to fund necessary costs. The red circle represents an operating deficit where revenues are insufficient to fund O&M expenses starting in CY 2026.

Figure 2-1: Revenue Requirements vs. Revenues (Status Quo Financial Plan)

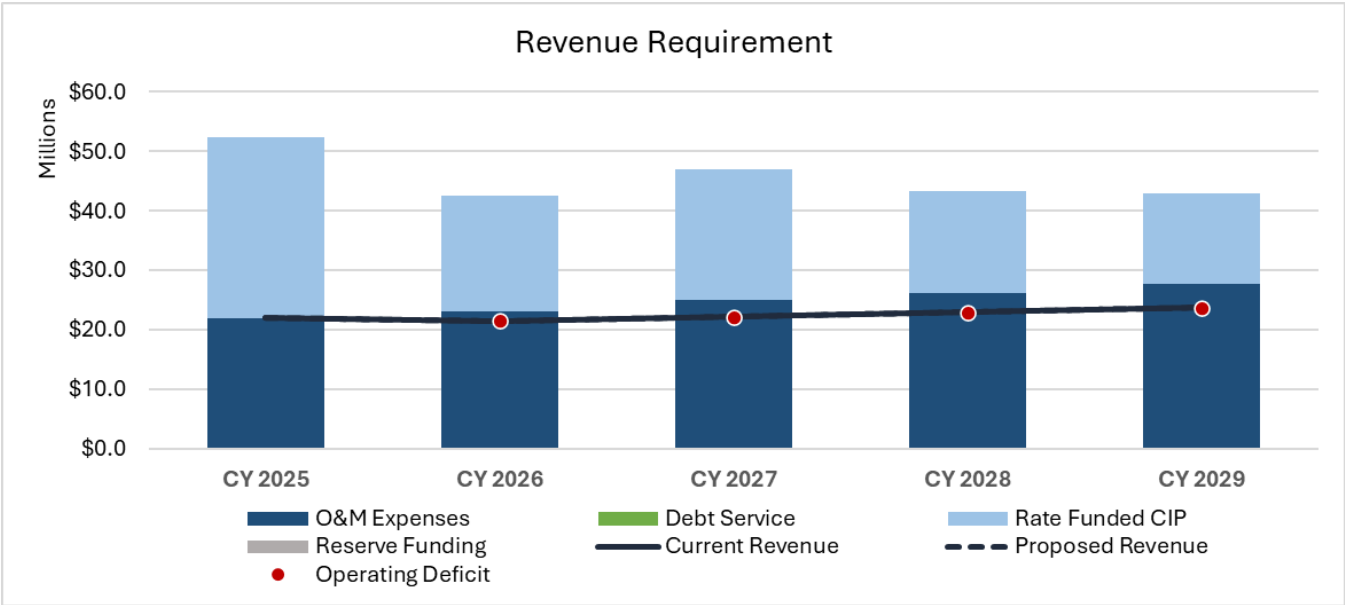
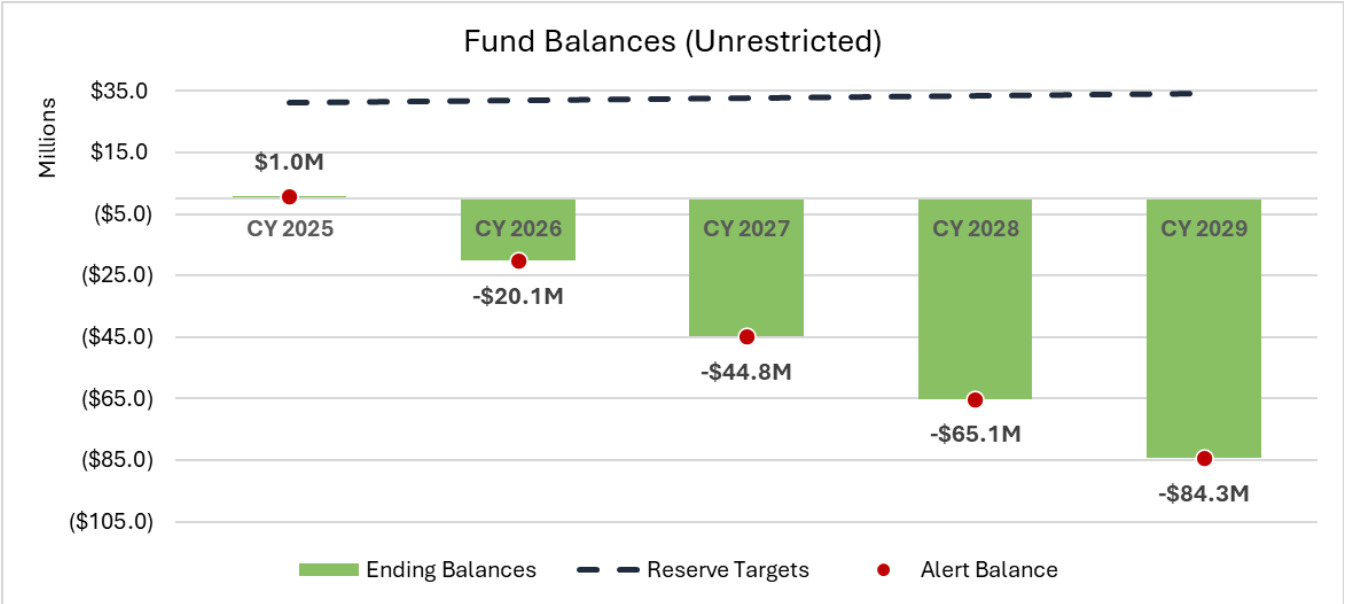


Figure 2-2 shows the fund balance projections in the status quo financial plan. The District’s ending balance (green bars) will not meet the reserve targets (dashed line) from CY 2025 through CY 2029. The District’s fund balances will be negative starting in CY 2026.

Figure 2-2: Projected Fund Balances (Status Quo Financial Plan)



2.8 PROPOSED FINANCIAL PLAN

PROPOSED FINANCIAL PLAN SCENARIO

The proposed financial plan includes five years of revenue adjustments and debt issuances, shown in **Table 2-21**. These adjustments are needed to maintain the District's financial sufficiency and were developed based on direction from the District's Board of Directors.

Table 2-21: Proposed Financial Plan Scenario

Line	Calendar Year	Revenue Adjustment	Debt Issuance	Debt Proceeds for CIP
1	CY 2025	15.0%	\$15,306,122	\$15,000,000
2	CY 2026	15.0%	\$10,204,082	\$10,000,000
3	CY 2027	15.0%	\$15,306,122	\$15,000,000
4	CY 2028	15.0%	\$10,204,082	\$10,000,000
5	CY 2029	15.0%	\$5,102,041	\$5,000,000

PROPOSED CASH FLOW PROJECTIONS

Table 2-22 shows the cash flow projections for the proposed financial plan. Revenues (Lines 1-8) are from **Table 2-10**. Revenue adjustments (Line 3) are based on the proposed revenue adjustments in **Table 2-21**. Operating expenses (Lines 10-18) are from **Table 2-12**. Net operating revenue (Line 20) is equal to the difference between total revenues (Line 8) and total expenses (Line 18). Debt service (Lines 22-25) is from **Table 2-13**. Net revenue less debt (Line 27) is equal to the difference between net operating revenue (Line 20) and total debt service (Line 25). Rate funded CIP (Line 30) is from **Table 2-15**.

Net cash flow (Line 33) is equal to the net operating revenue (Line 20) less debt service (Line 25) and rate funded CIP (Line 31). Grant proceeds, debt proceeds, developer fee proceeds, and portions of each used to fund CIP are not included in the cash flow projections, since they are cost neutral (expenses equal to funding sources over the five-year period). Capacity charge revenues and capacity charge funded CIP are also not included because capacity charge revenue is designated for specific capital projects.

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Table 2-22: Projected Cash Flows (Proposed Financial Plan)

Line	Cash Flow Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$11,823,000	\$12,138,465	\$12,622,490	\$12,804,670	\$13,021,558	\$13,181,291
3	Revenue Adjustments	\$0	\$1,213,847	\$4,070,753	\$6,669,633	\$9,753,228	\$13,330,993
4	Pass-Thru Surcharges	\$5,990,000	\$7,568,800	\$8,022,044	\$8,541,495	\$9,116,510	\$9,686,738
5	Other Charges for Service	\$645,000	\$561,915	\$575,505	\$589,710	\$604,562	\$620,092
6	District Housing Charges	\$42,000	\$45,100	\$46,716	\$48,461	\$50,346	\$52,382
7	Interest Earned	\$1,751,500	\$1,816,100	\$497,451	\$500,504	\$523,694	\$541,420
8	Subtotal	\$20,251,500	\$23,344,227	\$25,834,959	\$29,154,474	\$33,069,898	\$37,412,915
9							
10	Expenses						
11	Staffing and Administration	\$5,323,700	\$5,583,100	\$5,771,420	\$6,091,370	\$6,303,507	\$6,648,417
12	Information Technology	\$1,003,500	\$1,133,400	\$1,177,038	\$1,222,467	\$1,269,765	\$1,319,012
13	Source of Supply	\$1,541,000	\$1,635,700	\$1,714,668	\$1,799,223	\$1,889,057	\$1,981,792
14	SGPWA Water Purchases	\$4,469,000	\$4,468,800	\$4,736,406	\$5,043,102	\$5,382,605	\$5,719,281
15	SCE Electricity for Wells	\$2,750,000	\$3,100,000	\$3,285,638	\$3,498,393	\$3,733,905	\$3,967,457
16	Operations and Maintenance	\$5,508,700	\$6,070,700	\$6,334,611	\$6,610,537	\$6,899,044	\$7,200,725
17	Additional Staffing	\$0	\$0	\$198,000	\$714,048	\$768,494	\$827,091
18	Subtotal	\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775
19							
20	Net Operating Revenue	(\$344,400)	\$1,352,527	\$2,617,178	\$4,175,334	\$6,823,522	\$9,749,140
21							
22	Debt Service						
23	Existing Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
24	Proposed Debt Service	\$0	\$995,685	\$1,659,475	\$2,655,161	\$3,318,951	\$3,650,846
25	Subtotal	\$0	\$995,685	\$1,659,475	\$2,655,161	\$3,318,951	\$3,650,846
26							
27	Net Revenue Less Debt	(\$344,400)	\$356,842	\$957,703	\$1,520,174	\$3,504,571	\$6,098,294
28							
29	Capital Projects						
30	Rate Funded	\$173,452	\$4,729,124	\$2,596,549	\$0	\$363,550	\$4,944,175
31	Subtotal	\$173,452	\$4,729,124	\$2,596,549	\$0	\$363,550	\$4,944,175
32							
33	Net Cash Flow	(\$517,852)	(\$4,372,282)	(\$1,638,846)	\$1,520,174	\$3,141,021	\$1,154,119

PROPOSED FUND BALANCE PROJECTIONS

Table 2-23 shows the unrestricted fund balance projections for the proposed financial plan. Based on the sources (revenues, revenue adjustments, debt proceeds) and uses (operating expenses, debt service, and CIP) of funds, the District’s fund balances will be approximately \$40.0 million at the end of the study.

Table 2-24 shows the restricted fund balance projections for the proposed financial plan. Capacity charge revenue is in a restricted fund designated for capacity charge funded capital projects. Based on the sources (capacity charges) and uses (capacity charge funded CIP), the District’s restricted fund balances will be approximately \$11.0 million at the end of the study. Restricted fund balances are not used to meet reserve targets because these funds cannot be freely spent.

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Table 2-23: Projected Unrestricted Fund Balances (Proposed Financial Plan)

Line	Unrestricted Fund Balance Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Beginning Balance	\$31,703,400	\$31,185,547	\$26,813,265	\$25,174,419	\$27,426,972	\$29,835,614
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$11,823,000	\$12,138,465	\$12,622,490	\$12,804,670	\$13,021,558	\$13,181,291
5	Revenue Adjustments	\$0	\$1,213,847	\$4,070,753	\$6,669,633	\$9,753,228	\$13,330,993
6	Pass-Thru Surcharges	\$5,990,000	\$7,568,800	\$8,022,044	\$8,541,495	\$9,116,510	\$9,686,738
7	Other Charges for Service	\$645,000	\$561,915	\$575,505	\$589,710	\$604,562	\$620,092
8	District Housing Charges	\$42,000	\$45,100	\$46,716	\$48,461	\$50,346	\$52,382
9	Interest Income	\$1,473,500	\$1,576,100	\$257,451	\$260,504	\$283,694	\$301,420
10	Interest Earned	\$278,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
11	Developer Funds	\$0	\$1,883,164	\$900,153	\$1,318,590	\$309,075	\$1,584,115
12	Grant Funds	\$11,799	\$964,053	\$0	\$0	\$0	\$0
13	Proposed Debt Proceeds	\$0	\$15,000,000	\$10,000,000	\$15,000,000	\$10,000,000	\$5,000,000
14	Subtotal	\$20,263,299	\$41,191,444	\$36,735,111	\$45,473,064	\$43,378,973	\$43,997,030
15							
16	Uses of Funds						
17	Operating Expenses	\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775
18	Debt Service	\$0	\$995,685	\$1,659,475	\$2,655,161	\$3,318,951	\$3,650,846
19	Developer Funded CIP	\$0	\$1,883,164	\$900,153	\$1,318,590	\$309,075	\$1,584,115
20	Grant Funded CIP	\$11,799	\$964,053	\$0	\$0	\$0	\$0
21	Debt Funded CIP	\$0	\$15,000,000	\$10,000,000	\$14,267,620	\$10,732,380	\$5,000,000
22	Rate Funded CIP	\$173,452	\$4,729,124	\$2,596,549	\$0	\$363,550	\$4,944,175
23	Subtotal	\$20,781,151	\$45,563,726	\$38,373,958	\$43,220,511	\$40,970,331	\$42,842,911
24							
25	Ending Balance	\$31,185,547	\$26,813,265	\$25,174,419	\$27,426,972	\$29,835,614	\$30,989,733

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Table 2-24: Projected Restricted Fund Balances (Proposed Financial Plan)

Line	Restricted Fund Balance Projections	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Beginning Balance	\$49,869,475	\$50,137,439	\$45,027,260	\$36,460,550	\$26,273,605	\$19,699,307
2							
3	Sources of Funds						
4	Capacity Charges	\$2,053,000	\$2,128,915	\$2,186,398	\$2,245,550	\$2,306,418	\$2,369,055
5	Total - Sources of Funds	\$2,053,000	\$2,128,915	\$2,186,398	\$2,245,550	\$2,306,418	\$2,369,055
6							
7	Uses of Funds						
8	Cap. Charge Funded CIP	\$1,785,036	\$7,239,094	\$10,753,109	\$12,432,495	\$8,880,716	\$11,085,860
9	Total - Uses of Funds	\$1,785,036	\$7,239,094	\$10,753,109	\$12,432,495	\$8,880,716	\$11,085,860
10							
11	Ending Balance	\$50,137,439	\$45,027,260	\$36,460,550	\$26,273,605	\$19,699,307	\$10,982,503

PROPOSED FINANCIAL PERFORMANCE

Table 2-25 shows the forecasted financial performance for the proposed financial plan. Under this plan, the District will meet its reserve targets and debt coverage requirements in all years of the study.

Table 2-25: Forecasted Financial Performance (Proposed Financial Plan)

Line	Financial Performance	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Reserve Policy						
2	Operating	\$6,771,255	\$7,230,148	\$7,633,243	\$8,212,320	\$8,628,946	\$9,094,940
3	Capital Replacement	\$11,572,535	\$13,526,679	\$13,526,679	\$13,526,679	\$13,526,679	\$13,526,679
4	Emergency	\$3,089,385	\$3,298,755	\$3,482,667	\$3,746,871	\$3,936,956	\$4,149,566
5	Combined Target	\$21,433,175	\$24,055,582	\$24,642,590	\$25,485,870	\$26,092,582	\$26,771,186
6	Combined Reserves	\$31,185,547	\$26,813,265	\$25,174,419	\$27,426,972	\$29,835,614	\$30,989,733
7	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes
8							
9	Debt Coverage						
10	Required Coverage	120%	120%	120%	120%	120%	120%
11	Calculated Coverage	No Debt	136%	158%	157%	206%	267%
12	Meets Target?	No Debt	Yes	Yes	Yes	Yes	Yes

Figure 2-3 shows the comparison of revenues and the revenue requirement for the proposed scenario. The stacked bars represent the revenue requirements, or costs. The current revenue, shown as a solid line, is lower than the revenue requirements. The proposed revenue, shown as a dotted line, is greater than the revenue requirements (except for CY 2025, CY 2026, and CY 2029), meaning that the District's revenues are able to sufficiently fund its expenses. During CY 2025 and CY 2026, the District will be drawing from reserves. The District will start rebuilding reserves in CY 2027 and CY 2028 to fund capital projects in CY 2029.

Figure 2-3: Revenue Requirements vs. Revenues (Proposed Financial Plan)

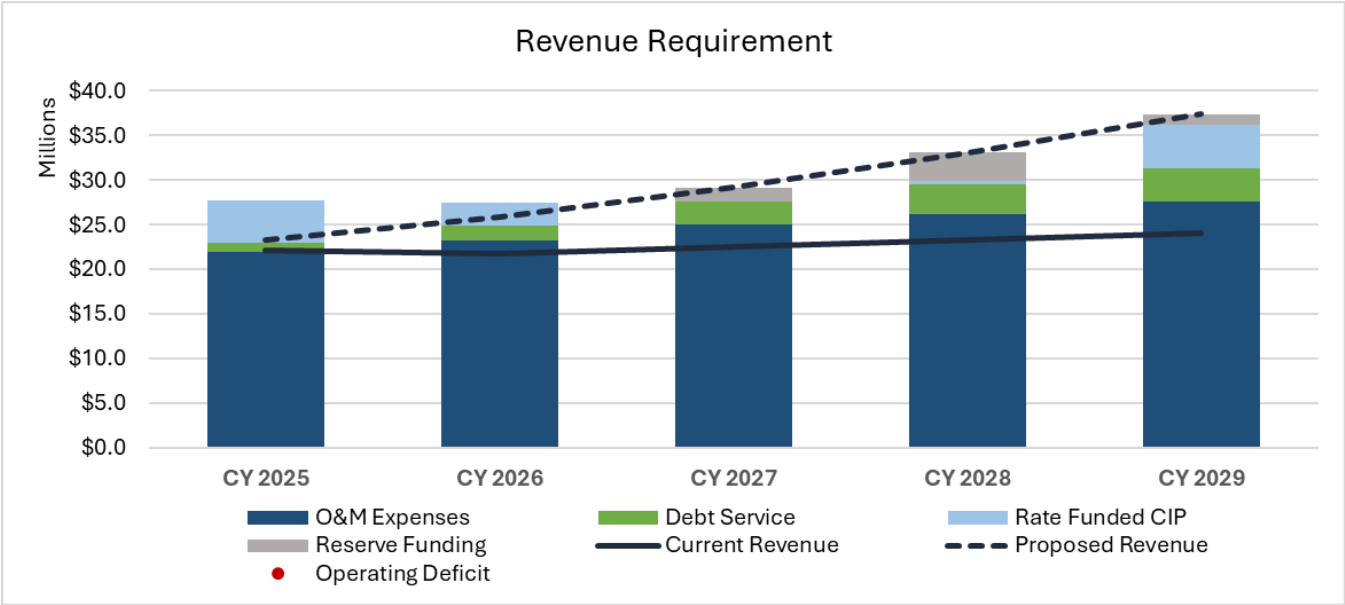


Figure 2-4 shows the debt coverage projections in the proposed financial plan. The required debt coverage (solid black line) is equal to 120%. The District is expected to meet its debt coverage requirements for all years of this scenario.

Figure 2-4: Projected Debt Coverage (Proposed Financial Plan)

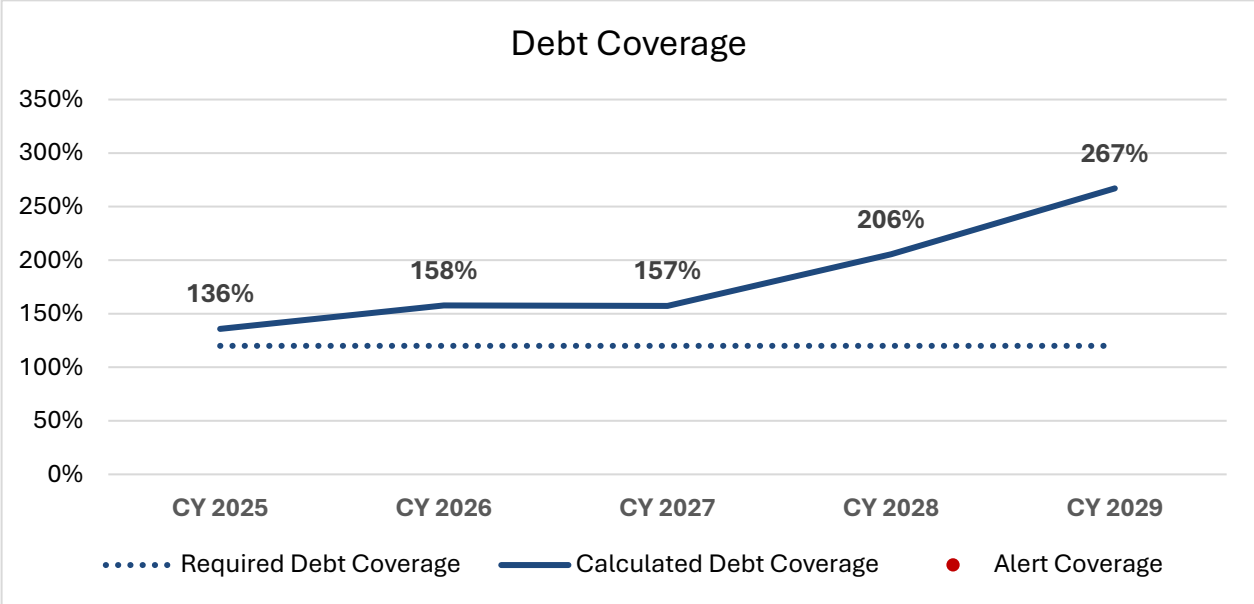
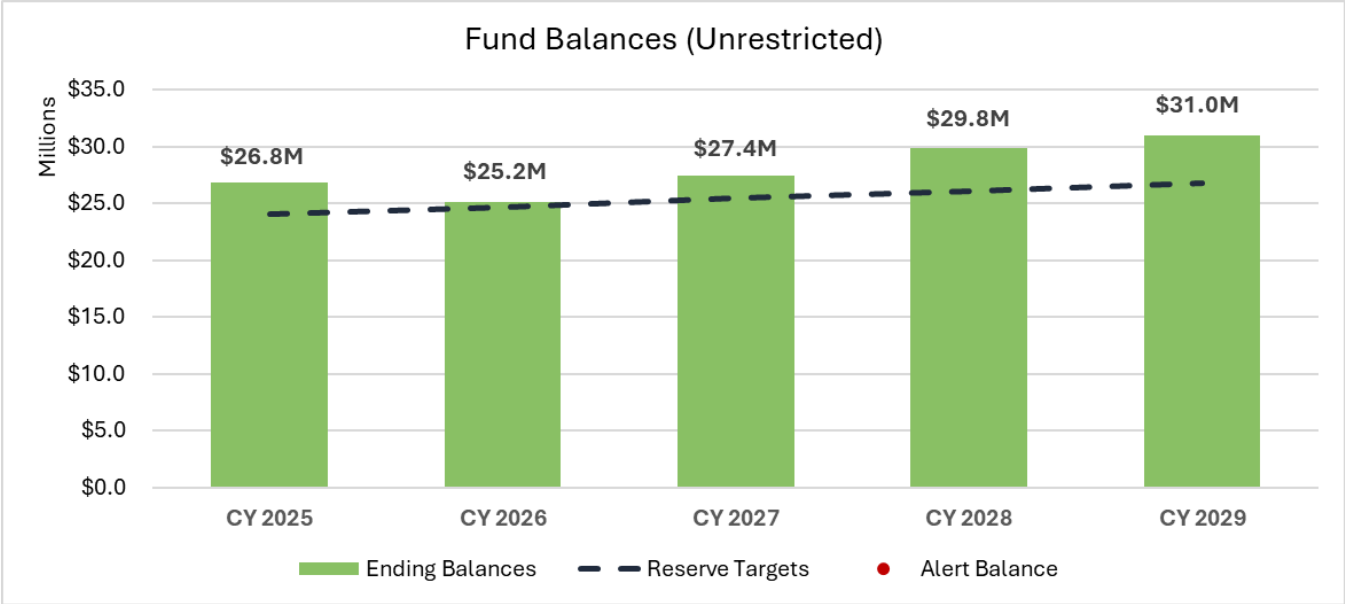


Figure 2-5 shows the fund balance projections in the proposed financial plan. The District’s ending balance (green bars) will meet the reserve targets (dashed line) from CY 2025 through CY 2029.

Figure 2-5: Projected Fund Balances (Proposed Financial Plan)



3. WATER RATES

3.1 RATE DESIGN METHODOLOGY

A five-year proposed water rate schedule was developed based on the results of the proposed financial plan. However, adjustments for CY 2028 and CY 2029 are subject to change based on updated cost assessments to meet impending regulatory requirements. If this is the case, then the District and the Board of Directors must revisit the rate study and rate adoption process. Proposed rates for the study period are calculated by increasing the current rates by the proposed annual revenue adjustment percentages from the proposed financial plan.

3.2 PROPOSED WATER RATE SCHEDULE PROPOSED REVENUE ADJUSTMENTS

Table 3-1 shows the revenue adjustments for the five-year period and their effective date based on the proposed financial plan (**Table 2-21**).

Table 3-1: Proposed Revenue Adjustments

Line	Fiscal Year	Revenue Adjustments	Effective Date
1	CY 2025	15.0%	5/1/2025
2	CY 2026	15.0%	1/1/2026
3	CY 2027	15.0%	1/1/2027
4	CY 2028	15.0%	1/1/2028
5	CY 2029	15.0%	1/1/2029

PROPOSED WATER RATE SCHEDULE

The proposed water rate schedules are based on the proposed revenue adjustments (**Table 3-1**). The proposed rates for CY 2025 through CY 2029 were calculated by increasing the current rates by the revenue adjustments, rounded up to the nearest cent.

The estimated pass-through surcharges are calculated by dividing the cost of SGPWA imported water and SCE electrical costs by the total water usage per year. However, pass-through surcharges are calculated annually based on cost changes from SGPWA and SCE.

Table 3-2, Table 3-3, Table 3-4, and Table 3-5 show the proposed bi-monthly meter service charges, bi-monthly private fire service charges, quantitative use charges, and pass-through surcharges respectively.

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Table 3-2: Proposed Bi-Monthly Meter Service Charges

Line	Bi-Monthly Meter Service Charge	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	5/8" meter	\$34.08	\$39.20	\$45.08	\$51.85	\$59.63
2	3/4" meter	\$46.96	\$54.01	\$62.12	\$71.44	\$82.16
3	1" meter	\$72.74	\$83.66	\$96.21	\$110.65	\$127.25
4	1-1/2" meter	\$137.22	\$157.81	\$181.49	\$208.72	\$240.03
5	2" meter	\$214.58	\$246.77	\$283.79	\$326.36	\$375.32
6	3" meter	\$459.56	\$528.50	\$607.78	\$698.95	\$803.80
7	4" meter	\$820.59	\$943.68	\$1,085.24	\$1,248.03	\$1,435.24
8	6" meter	\$1,684.47	\$1,937.15	\$2,227.73	\$2,561.89	\$2,946.18
9	8" meter	\$3,618.53	\$4,161.31	\$4,785.51	\$5,503.34	\$6,328.85
10	10" meter	\$5,423.63	\$6,237.18	\$7,172.76	\$8,248.68	\$9,485.99
11	12" meter	\$6,841.93	\$7,868.22	\$9,048.46	\$10,405.73	\$11,966.59

Table 3-3: Proposed Bi-Monthly Private Fire Service Charges

Line	Bi-Monthly Private Fire Service Charges	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	4" meter	\$66.73	\$76.74	\$88.26	\$101.50	\$116.73
2	6" meter	\$178.07	\$204.79	\$235.51	\$270.84	\$311.47
3	8" meter	\$370.12	\$425.64	\$489.49	\$562.92	\$647.36
4	10" meter	\$659.02	\$757.88	\$871.57	\$1,002.31	\$1,152.66
5	12" meter	\$1,059.41	\$1,218.33	\$1,401.08	\$1,611.25	\$1,852.94

Table 3-4: Proposed Quantitative Use Charges

Line	Quantitative Use Charge (\$/ccf)	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	Single Family					
2	Tier 1 (0-16 units)	\$1.02	\$1.18	\$1.36	\$1.57	\$1.81
3	Tier 2 (17-34 units)	\$1.26	\$1.45	\$1.67	\$1.93	\$2.22
4	Tier 3 (35+ units)	\$2.07	\$2.39	\$2.75	\$3.17	\$3.65
5	Multi-Family	\$1.56	\$1.80	\$2.07	\$2.39	\$2.75
6	Commercial / Industrial	\$1.47	\$1.70	\$1.96	\$2.26	\$2.60
7	Landscape Irrigation	\$1.63	\$1.88	\$2.17	\$2.50	\$2.88
8	Schedule Irrigation	\$1.63	\$1.88	\$2.17	\$2.50	\$2.88
9	Construction	\$1.80	\$2.07	\$2.39	\$2.75	\$3.17
10	Non-Potable	\$1.24	\$1.43	\$1.65	\$1.90	\$2.19
11	Fire Service	\$1.80	\$2.07	\$2.39	\$2.75	\$3.17

Table 3-5: Proposed Pass-Through Surcharges⁴

Line	Pass-Thru Surcharges (\$/ccf)	Effective 5/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
1	SGPWA Importation Charges	\$0.81	\$0.86	\$0.92	\$0.98	\$1.04
2	SCE Power Charges	\$0.56	\$0.60	\$0.64	\$0.68	\$0.72

3.3 CUSTOMER IMPACTS

Table 3-6 shows the proposed impacts for a Single Family Residential customer with a 5/8” meter (the most common meter size for this customer class, representing approximately 65% of customers) at 30 ccf for their bi-monthly usage. This was estimated from the average bi-monthly residential consumption from CY 2023, assuming slightly higher consumption in CY 2025. The proposed rates present the impact of the 15% revenue adjustment applied to CY 2025.

Table 3-6: Proposed Single Family Residential Customer Impacts

Line	Residential Customer Impacts	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Bi-Monthly Meter Service Charge (5/8" meter)	\$29.63	\$34.08	\$4.45	15.0%
2	Quantitative Use Charge (30 ccf)	\$29.34	\$33.96	\$4.62	15.7%
3	Pass-Thru Surcharges	\$34.20	\$41.10	\$6.90	20.2%
4	Total Charge	\$93.17	\$109.14	\$15.97	17.1%

Figure 3-1 shows a bi-monthly bill comparison for a Single Family Residential customer with a 5/8” meter at 30 ccf for their bi-monthly usage. The black sections of each bar represent the portion of each bill funded by fixed charges and the blue sections of each bar represent the portion of each bill funded by variable charges. Relative to the current residential bills of eight other neighboring water agencies, the proposed bill still falls under the area’s average residential bill (shown by the gray dashed line).

⁴ Pass-through surcharges are calculated annually based on actual costs incurred by the District each year from SGPWA and SCE. The surcharges shown in this report for January 2026 and later are estimated based on best available data but are subject to change based on pass-through provisions.

Figure 3-1: Residential Bi-Monthly Bill Comparison

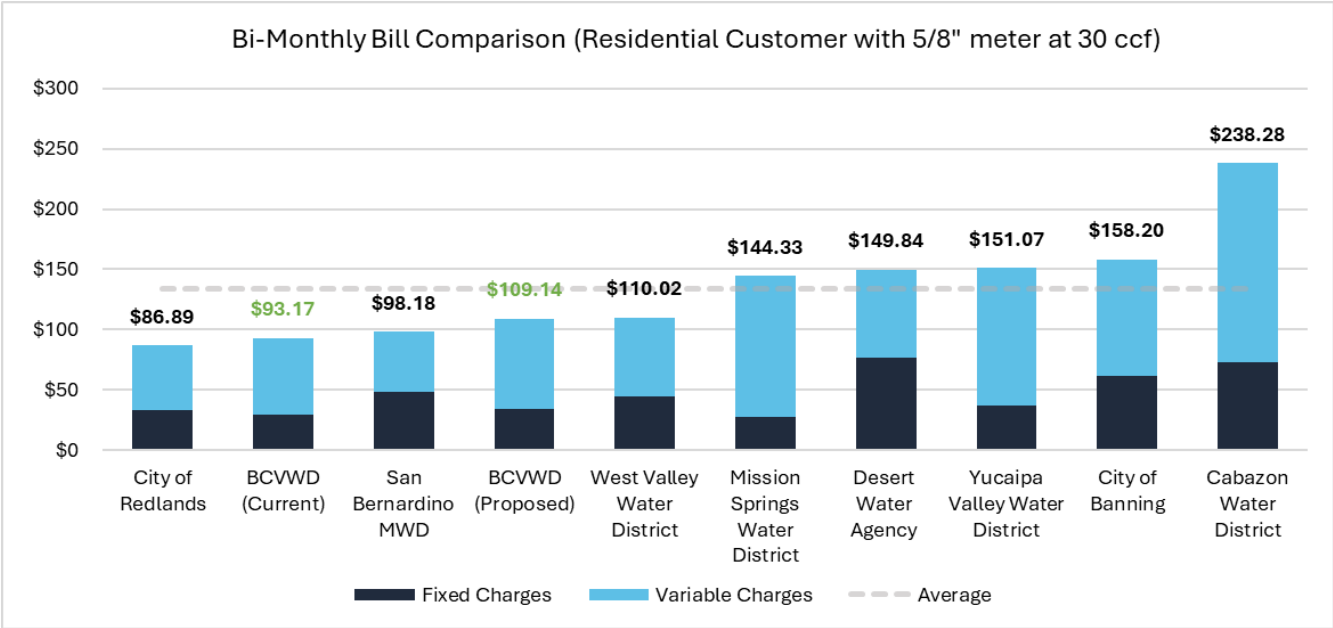


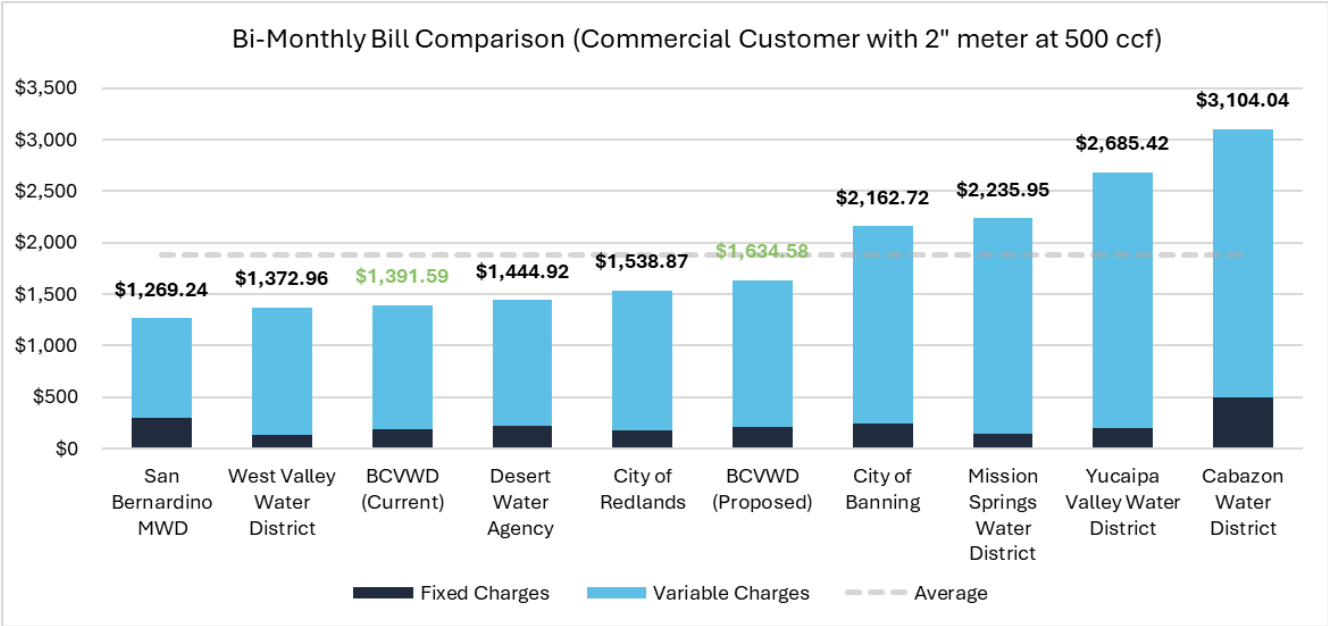
Table 3-7 shows the proposed impacts for a Commercial customer with a 2” meter at 500 ccf. Large volume commercial, industrial, construction, and landscape accounts are billed monthly, but for consistency of presentation, this table and all other report tables are represented as a bi-monthly amount. Actual billing reflects the proportionate amount of said bi-monthly charges. These inputs were determined from discussions with District staff and input from the Board of Directors. The proposed rates represent the impact of the 15% revenue adjustment applied to CY 2025.

Table 3-7: Proposed Commercial Customer Impacts

Line	Commercial Customer Impacts	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Bi-Monthly Meter Service Charge (2" meter)	\$186.59	\$214.58	\$27.99	15.0%
2	Quantitative Use Charge (500 ccf)	\$635.00	\$735.00	\$100.00	15.7%
3	Pass-Thru Surcharges	\$570.00	\$685.00	\$115.00	20.2%
4	Total Charge	\$1,391.59	\$1,634.58	\$242.99	17.5%

Figure 3-2 shows a bi-monthly bill comparison for a Commercial customer with a 2” meter at 500 ccf for their bi-monthly usage. Large volume commercial, industrial, construction, and landscape accounts are billed monthly, but for consistency of presentation, this Table and all other Tables are represented as a bi-monthly amount. Actual billing reflects the proportionate amount of said bi-monthly charges. The black sections of each bar represent the portion of each bill funded by fixed charges and the blue sections of each bar represent the portion of each bill funded by variable charges. Relative to the current commercial bills of eight other neighboring water agencies, the proposed bill still falls under the area’s average commercial bill (shown by the gray dashed line).

Figure 3-2: Commercial Bi-Monthly Bill Comparison



4. APPENDICES

4.1 FINANCIAL PLAN APPENDICES

Table 4-1: Revenues (Detail)⁵

Line	Revenue	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Water Sales							
2	Sales	01-50-510-410100	\$6,072,000	\$6,132,800	\$6,552,741	\$6,647,055	\$6,759,336	\$6,842,029
3	Agricultural Irrigation Sales	01-50-510-410151	\$27,000	\$18,317	\$20,262	\$20,262	\$20,262	\$20,262
4	Construction Sales	01-50-510-410171	\$93,500	\$64,372	\$66,408	\$66,408	\$66,408	\$66,408
5	Fixed Meter Charges	01-50-510-413011	\$5,630,500	\$5,922,977	\$5,983,080	\$6,070,946	\$6,175,552	\$6,252,592
6	Pass-Thru Surcharges							
7	SGPWA Importation Charges	01-50-510-415001	\$3,783,000	\$4,216,501	\$4,024,692	\$4,081,241	\$4,148,563	\$4,198,144
8	SCE Power Charges	01-50-510-415011	\$2,207,000	\$2,459,626	\$2,347,737	\$2,380,724	\$2,419,995	\$2,448,917
9	Other Charges for Service							
10	Backflow Administration Charges	01-50-510-413001	\$69,500	\$90,180	\$91,082	\$91,993	\$92,913	\$93,842
11	2nd Notice Charges	01-50-510-417001	\$82,000	\$86,100	\$90,405	\$94,925	\$99,672	\$104,655
12	3rd Notice Charges	01-50-510-417011	\$104,500	\$113,085	\$118,739	\$124,676	\$130,910	\$137,456
13	Account Reinstatement Fees	01-50-510-417021	\$39,000	\$40,950	\$42,998	\$45,147	\$47,405	\$49,775
14	Lien Processing Fees	01-50-510-417031	\$12,000	\$12,000	\$12,120	\$12,241	\$12,364	\$12,487
15	Credit Check Processing Fees	01-50-510-417041	\$18,500	\$20,000	\$20,200	\$20,402	\$20,606	\$20,812
16	Return Check Fees	01-50-510-417051	\$5,500	\$5,700	\$5,757	\$5,815	\$5,873	\$5,931
17	Customer Damages/Upgrade Charges	01-50-510-417061	\$22,500	\$26,000	\$26,260	\$26,523	\$26,788	\$27,056
18	After-Hours Call Out Charges	01-50-510-417071	\$3,000	\$4,400	\$4,444	\$4,488	\$4,533	\$4,579
19	Bench Test Fees (Credits)	01-50-510-417081	\$500	\$500	\$500	\$500	\$500	\$500
20	Credit Card Processing Fees	01-50-510-417091	\$125,000	\$0	\$0	\$0	\$0	\$0
21	Well Maintenance Reimbursement	01-50-510-419031	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000
22	Miscellaneous Income	01-50-510-419061	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
23	District Housing Charges							
24	Maintenance Fees - 13695 Oak Glen Rd	01-50-510-471011	\$8,000	\$8,300	\$8,300	\$8,300	\$8,300	\$8,300
25	Maintenance Fees - 13697 Oak Glen Rd	01-50-510-471021	\$9,000	\$9,300	\$9,300	\$9,300	\$9,300	\$9,300
26	Maintenance Fees - 9781 Avenida Miravilla	01-50-510-471031	\$7,000	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300
27	Utilities - 13695 Oak Glen Rd	01-50-510-471111	\$6,000	\$6,900	\$7,452	\$8,048	\$8,692	\$9,387
28	Utilities - 13697 Oak Glen Rd	01-50-510-471121	\$7,000	\$7,900	\$8,532	\$9,215	\$9,952	\$10,748
29	Utilities - 9781 Avenida Miravilla	01-50-510-471131	\$5,000	\$5,400	\$5,832	\$6,299	\$6,802	\$7,347
30	Capacity Charges							
31	Capacity Charges-Wells	01-50-510-481001	\$388,000	\$420,100	\$432,703	\$445,684	\$459,055	\$472,826
32	Capacity Charges-Water Rights (SWP)	01-50-510-481006	\$245,000	\$214,921	\$221,369	\$228,010	\$234,850	\$241,895
33	Capacity Charges-Water Treatment Plant	01-50-510-481012	\$185,000	\$200,400	\$206,412	\$212,604	\$218,982	\$225,552
34	Capacity Charges-Local Water Resources	01-50-510-481018	\$97,000	\$85,094	\$87,647	\$90,276	\$92,985	\$95,774
35	Capacity Charges-Recycled Water Facilities	01-50-510-481024	\$281,000	\$283,200	\$286,032	\$288,892	\$291,781	\$294,699

⁵ Revenues are based on the current budget, projected forward from CY 2026 to CY 2029, and do not include revenue adjustments

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Revenue	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
36	Capacity Charges-Transmission (16")	01-50-510-481030	\$314,000	\$340,000	\$350,200	\$360,706	\$371,527	\$382,673
37	Capacity Charges-Storage	01-50-510-481036	\$402,000	\$435,300	\$448,359	\$461,810	\$475,664	\$489,934
38	Capacity Charges-Booster	01-50-510-481042	\$28,000	\$30,400	\$31,312	\$32,251	\$33,219	\$34,215
39	Capacity Charges-Pressure Reducing Stations	01-50-510-481048	\$15,000	\$16,300	\$16,789	\$17,293	\$17,811	\$18,346
40	Capacity Charges-Miscellaneous Projects	01-50-510-481054	\$13,000	\$14,100	\$14,523	\$14,959	\$15,407	\$15,870
41	Capacity Charges-Financing Costs	01-50-510-481060	\$61,000	\$65,100	\$67,053	\$69,065	\$71,137	\$73,271
42	Front Footage Fees	01-50-510-485001	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
43	Interest Earned							
44	Interest Income	01-50-510-490001	\$1,473,500	\$1,576,100	\$1,576,100	\$257,451	\$260,504	\$283,694
45	Net Amort/Accret on Investment	01-50-510-490051	\$278,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
46	Total		\$22,304,500	\$23,366,622	\$23,619,639	\$22,647,808	\$23,051,947	\$23,393,576

Table 4-2: O&M Expenses (Detail)

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Board of Directors							
2	Board of Directors Fees	01-10-110-500101	\$124,500	\$128,000	\$134,400	\$141,120	\$148,176	\$155,585
3	Social Security	01-10-110-500115	\$8,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
4	Medicare	01-10-110-500120	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
5	Health Insurance	01-10-110-500125	\$81,500	\$94,500	\$99,225	\$104,186	\$109,396	\$114,865
6	Life Insurance	01-10-110-500140	\$2,500	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
7	EAP Program	01-10-110-500143	\$500	\$500	\$525	\$551	\$579	\$608
8	Workers' Compensation	01-10-110-500145	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
9	Training/Education/Mtgs/Travel	01-10-110-500175	\$47,000	\$55,000	\$57,750	\$60,638	\$63,669	\$66,853
10	Election Expenses	01-10-110-550012	\$1,000	\$65,000	\$5,000	\$65,000	\$5,000	\$65,000
11	Supplies-Other	01-10-110-550043	\$1,000	\$1,700	\$1,751	\$1,804	\$1,858	\$1,913
12	Advertising/Legal Notices	01-10-110-550051	\$2,500	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
13	Engineering							
14	Labor	01-20-210-500105	\$516,000	\$539,500	\$566,475	\$594,799	\$624,539	\$655,766
15	Incentive Pay	01-20-210-500114	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
16	Social Security	01-20-210-500115	\$39,000	\$42,000	\$44,100	\$46,305	\$48,620	\$51,051
17	Medicare	01-20-210-500120	\$9,500	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155
18	Health Insurance	01-20-210-500125	\$89,500	\$97,000	\$101,850	\$106,943	\$112,290	\$117,904
19	Life Insurance	01-20-210-500140	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
20	EAP Program	01-20-210-500143	\$500	\$500	\$525	\$551	\$579	\$608
21	Workers' Compensation	01-20-210-500145	\$5,000	\$5,500	\$5,775	\$6,064	\$6,367	\$6,685
22	Unemployment Insurance	01-20-210-500150	\$7,500	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
23	Retirement/CalPERS	01-20-210-500155	\$54,500	\$55,500	\$58,275	\$61,189	\$64,248	\$67,461
24	Uniforms & Employee Benefits	01-20-210-500165	\$500	\$500	\$525	\$551	\$579	\$608
25	Training/Education/Mtgs/Travel	01-20-210-500175	\$8,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
26	Accrued Sick Leave Expense	01-20-210-500180	\$30,000	\$35,500	\$37,275	\$39,139	\$41,096	\$43,150
27	Accrued Vacation Leave Expense	01-20-210-500185	\$25,000	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288
28	Accrual Leave Payments	01-20-210-500187	\$18,500	\$27,500	\$28,875	\$30,319	\$31,835	\$33,426

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
29	Temporary Labor	01-20-210-500190	\$45,000	\$21,100	\$22,155	\$23,263	\$24,426	\$25,647
30	CIP Related Labor	01-20-210-500195	(\$225,000)	(\$225,000)	(\$236,250)	(\$248,063)	(\$260,466)	(\$273,489)
31	Membership Dues	01-20-210-550030	\$2,000	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
32	Administrative Expenses	01-20-210-550029	\$5,000	\$11,000	\$11,330	\$11,670	\$12,020	\$12,381
33	Office Equipment	01-20-210-550046	\$6,000	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753
34	Advertising/Legal Notices	01-20-210-550051	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
35	Development Services							
36	Labor	01-20-220-500105	\$73,000	\$77,000	\$80,850	\$84,893	\$89,137	\$93,594
37	Social Security	01-20-220-500115	\$5,500	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078
38	Medicare	01-20-220-500120	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
39	Health Insurance	01-20-220-500125	\$19,000	\$19,500	\$20,475	\$21,499	\$22,574	\$23,702
40	Life Insurance	01-20-220-500140	\$500	\$500	\$525	\$551	\$579	\$608
41	EAP Program	01-20-220-500143	\$500	\$500	\$525	\$551	\$579	\$608
42	Workers' Compensation	01-20-220-500145	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
43	Unemployment Insurance	01-20-220-500150	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
44	Retirement/CalPERS	01-20-220-500155	\$6,500	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509
45	Accrued Sick Leave Expense	01-20-220-500180	\$4,500	\$0	\$0	\$0	\$0	\$0
46	Accrued Vacation Leave Expense	01-20-220-500185	\$5,000	\$0	\$0	\$0	\$0	\$0
47	Professional Services							
48	Development Reimbursable GIS	01-20-210-540014	\$50,000	\$0	\$0	\$0	\$0	\$0
49	Permits, Fees & Licensing	01-20-210-540048	\$3,000	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
50	Outside Engineering	01-20-210-580031	\$120,000	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061
51	Media Outreach	01-30-310-550061	\$10,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
52	Accounting and Audit	01-30-310-580001	\$46,000	\$48,400	\$49,852	\$51,348	\$52,888	\$54,475
53	General Legal	01-30-310-580011	\$79,000	\$83,500	\$86,005	\$88,585	\$91,243	\$93,980
54	Other Professional Services	01-30-310-580036	\$341,000	\$200,000	\$206,000	\$212,180	\$218,545	\$225,102
55	Beaumont Basin Watermaster	01-50-510-550096	\$127,000	\$135,000	\$139,050	\$143,222	\$147,518	\$151,944
56	SAWPA Basin Monitoring Program	01-50-510-550097	\$30,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
57	Finance and Administration							
58	Labor	01-30-310-500105	\$1,055,000	\$1,114,000	\$1,169,700	\$1,228,185	\$1,289,594	\$1,354,074
59	FSLA Overtime	01-30-310-500109	\$500	\$500	\$525	\$551	\$579	\$608
60	Overtime	01-30-310-500110	\$3,000	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
61	Double Time	01-30-310-500111	\$2,500	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
62	Incentive Pay	01-30-310-500114	\$4,000	\$4,500	\$4,725	\$4,961	\$5,209	\$5,470
63	Social Security	01-30-310-500115	\$82,500	\$89,000	\$93,450	\$98,123	\$103,029	\$108,180
64	Medicare	01-30-310-500120	\$19,500	\$21,000	\$22,050	\$23,153	\$24,310	\$25,526
65	Health Insurance	01-30-310-500125	\$216,500	\$190,500	\$200,025	\$210,026	\$220,528	\$231,554
66	CalPERS Health Administration Costs	01-30-310-500130	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
67	Life Insurance	01-30-310-500140	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
68	EAP Program	01-30-310-500143	\$500	\$500	\$525	\$551	\$579	\$608
69	Workers' Compensation	01-30-310-500145	\$9,000	\$9,500	\$9,975	\$10,474	\$10,997	\$11,547
70	Unemployment Insurance	01-30-310-500150	\$15,500	\$16,500	\$17,325	\$18,191	\$19,101	\$20,056
71	Retirement/CalPERS	01-30-310-500155	\$222,000	\$236,000	\$247,800	\$260,190	\$273,200	\$286,859
72	Estimated Current Year OPEB Expense	01-30-310-500161	\$104,000	\$111,300	\$116,865	\$122,708	\$128,844	\$135,286
73	Uniforms & Employee Benefits	01-30-310-500165	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
74	Training/Education/Mtgs/Travel	01-30-310-500175	\$37,000	\$35,000	\$36,750	\$38,588	\$40,517	\$42,543
75	Accrued Sick Leave Expense	01-30-310-500180	\$60,000	\$63,500	\$66,675	\$70,009	\$73,509	\$77,185
76	Accrued Vacation Leave Expense	01-30-310-500185	\$98,000	\$100,500	\$105,525	\$110,801	\$116,341	\$122,158
77	Accrual Leave Payments	01-30-310-500187	\$101,500	\$138,000	\$144,900	\$152,145	\$159,752	\$167,740
78	CIP Related Labor	01-30-310-500195	(\$8,000)	\$0	\$0	\$0	\$0	\$0
79	Bank/Financial Service Fees	01-30-310-550001	\$4,000	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502
80	Membership Dues	01-30-310-550030	\$43,000	\$46,200	\$47,586	\$49,014	\$50,484	\$51,999
81	Office Supplies	01-30-310-550042	\$11,000	\$11,200	\$11,536	\$11,882	\$12,239	\$12,606
82	Office Equipment	01-30-310-550046	\$5,500	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190
83	Postage	01-30-310-550048	\$60,000	\$62,200	\$64,066	\$65,988	\$67,968	\$70,007
84	Advertising/Legal Notices	01-30-310-550051	\$5,000	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
85	Property, Auto & General Liability Insurance	01-30-310-550054	\$170,000	\$378,000	\$389,340	\$401,020	\$413,051	\$425,442
86	Subscriptions	01-30-310-550066	\$500	\$500	\$515	\$530	\$546	\$563
87	Miscellaneous Operating Expenses	01-30-310-550072	\$500	\$500	\$515	\$530	\$546	\$563
88	Bad Debt Expense	01-30-310-550078	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
89	Human Resources and Risk Management							
90	Labor	01-30-320-500105	\$101,000	\$119,000	\$124,950	\$131,198	\$137,757	\$144,645
91	Incentive Pay	01-30-320-500114	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
92	Social Security	01-30-320-500115	\$7,000	\$8,500	\$8,925	\$9,371	\$9,840	\$10,332
93	Medicare	01-30-320-500120	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
94	Health Insurance	01-30-320-500125	\$27,500	\$30,500	\$32,025	\$33,626	\$35,308	\$37,073
95	Life Insurance	01-30-320-500140	\$500	\$500	\$525	\$551	\$579	\$608
96	EAP Program	01-30-320-500143	\$500	\$500	\$525	\$551	\$579	\$608
97	Workers' Compensation	01-30-320-500145	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
98	Unemployment Insurance	01-30-320-500150	\$1,500	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
99	Retirement/CalPERS	01-30-320-500155	\$9,000	\$11,000	\$11,550	\$12,128	\$12,734	\$13,371
100	Uniforms & Employee Benefits	01-30-320-500165	\$100	\$300	\$315	\$331	\$347	\$365
101	Training/Education/Mtgs/Travel	01-30-320-500175	\$7,000	\$3,800	\$3,990	\$4,190	\$4,399	\$4,619
102	District Professional Development	01-30-320-500176	\$26,000	\$18,800	\$19,740	\$20,727	\$21,763	\$22,852
103	General Safety Training & Supplies	01-30-320-500177	\$27,000	\$24,200	\$25,410	\$26,681	\$28,015	\$29,415
104	Accrued Sick Leave Expense	01-30-320-500180	\$6,000	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116
105	Accrued Vacation Leave Expense	01-30-320-500185	\$5,500	\$6,500	\$6,825	\$7,166	\$7,525	\$7,901
106	Employment Testing	01-30-320-550024	\$4,500	\$4,500	\$4,725	\$4,961	\$5,209	\$5,470
107	Employee Retention	01-30-320-550025	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
108	Recruitment Expense	01-30-320-550026	\$12,500	\$9,000	\$9,450	\$9,923	\$10,419	\$10,940
109	District Certification	01-30-320-550028	\$6,000	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065
110	Membership Dues	01-30-320-550030	\$2,000	\$1,100	\$1,133	\$1,167	\$1,202	\$1,238
111	Office Supplies	01-30-320-550042	\$2,000	\$1,400	\$1,442	\$1,485	\$1,530	\$1,576
112	Advertising/Legal Notices	01-30-320-550051	\$2,000	\$1,600	\$1,648	\$1,697	\$1,748	\$1,801
113	Other Professional Services	01-30-320-580036	\$11,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879
114	Customer Service							
115	Labor	01-30-330-500105	\$327,500	\$397,500	\$417,375	\$438,244	\$460,156	\$483,164
116	FSLA Overtime	01-30-330-500109	\$500	\$500	\$525	\$551	\$579	\$608
117	Overtime	01-30-330-500110	\$8,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
118	Double Time	01-30-330-500111	\$1,000	\$0	\$0	\$0	\$0	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
119	Incentive Pay	01-30-330-500114	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
120	Social Security	01-30-330-500115	\$24,500	\$29,000	\$30,450	\$31,973	\$33,571	\$35,250
121	Medicare	01-30-330-500120	\$6,000	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509
122	Health Insurance	01-30-330-500125	\$135,500	\$133,000	\$139,650	\$146,633	\$153,964	\$161,662
123	Life Insurance	01-30-330-500140	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
124	EAP Program	01-30-330-500143	\$500	\$500	\$525	\$551	\$579	\$608
125	Workers' Compensation	01-30-330-500145	\$3,000	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
126	Unemployment Insurance	01-30-330-500150	\$5,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
127	Retirement/CalPERS	01-30-330-500155	\$37,500	\$46,500	\$48,825	\$51,266	\$53,830	\$56,521
128	Uniforms & Employee Benefits	01-30-330-500165	\$500	\$500	\$525	\$551	\$579	\$608
129	Training/Education/Mtgs/Travel	01-30-330-500175	\$8,500	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
130	Accrued Sick Leave Expense	01-30-330-500180	\$15,500	\$18,500	\$19,425	\$20,396	\$21,416	\$22,487
131	Accrued Vacation Leave Expense	01-30-330-500185	\$21,000	\$25,500	\$26,775	\$28,114	\$29,519	\$30,995
132	Accrual Leave Payments	01-30-330-500187	\$20,500	\$19,500	\$20,475	\$21,499	\$22,574	\$23,702
133	Temporary Labor	01-30-330-500190	\$14,500	\$15,600	\$16,380	\$17,199	\$18,059	\$18,962
134	Cashiering Shortages/Overages	01-30-330-550006	\$100	\$100	\$103	\$106	\$109	\$113
135	Transaction/Return Fees	01-30-330-550008	\$1,500	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
136	Transaction/Credit Card Fees	01-30-330-550010	\$125,000	\$0	\$0	\$0	\$0	\$0
137	Credit Check Fees	01-30-330-550014	\$6,500	\$6,500	\$6,695	\$6,896	\$7,103	\$7,316
138	Membership Dues	01-30-330-550030	\$1,500	\$1,100	\$1,133	\$1,167	\$1,202	\$1,238
139	Notary & Lien Fees	01-30-330-550036	\$2,500	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
140	Utility Billing Service	01-30-330-550050	\$90,000	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061
141	Advertising/Legal Notices	01-30-330-550051	\$0	\$900	\$927	\$955	\$983	\$1,013
142	Information Technology							
143	Labor	01-35-315-500105	\$169,000	\$196,000	\$205,800	\$216,090	\$226,895	\$238,239
144	Incentive Pay	01-35-315-500114	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
145	Social Security	01-35-315-500115	\$14,000	\$16,500	\$17,325	\$18,191	\$19,101	\$20,056
146	Medicare	01-35-315-500120	\$3,500	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862
147	Health Insurance	01-35-315-500125	\$27,500	\$26,000	\$27,300	\$28,665	\$30,098	\$31,603
148	Life Insurance	01-35-315-500140	\$500	\$500	\$525	\$551	\$579	\$608
149	EAP Program	01-35-315-500143	\$500	\$500	\$525	\$551	\$579	\$608
150	Workers' Compensation	01-35-315-500145	\$1,500	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
151	Unemployment Insurance	01-35-315-500150	\$2,500	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
152	Retirement/CalPERS	01-35-315-500155	\$15,000	\$34,500	\$36,225	\$38,036	\$39,938	\$41,935
153	Training/Education/Mtgs/Travel	01-35-315-500175	\$5,000	\$5,300	\$5,565	\$5,843	\$6,135	\$6,442
154	Accrued Sick Leave Expense	01-35-315-500180	\$10,000	\$11,500	\$12,075	\$12,679	\$13,313	\$13,978
155	Accrued Vacation Leave Expense	01-35-315-500185	\$18,500	\$21,500	\$22,575	\$23,704	\$24,889	\$26,133
156	Accrual Leave Payments	01-35-315-500187	\$20,500	\$32,500	\$34,125	\$35,831	\$37,623	\$39,504
157	CIP Related Labor	01-35-315-500195	(\$33,000)	\$0	\$0	\$0	\$0	\$0
158	Telephone/Internet Service	01-35-315-501511	\$73,000	\$93,000	\$97,650	\$102,533	\$107,659	\$113,042
159	Building Alarms and Security	01-35-315-501521	\$34,000	\$34,000	\$35,700	\$37,485	\$39,359	\$41,327
160	GIS Maintenance and Updates	01-35-315-540014	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255
161	Membership Dues	01-35-315-550030	\$3,000	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
162	Printing/Toner & Maintenance	01-35-315-550044	\$30,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
163	Cyber Security Liability Insurance	01-35-315-550058	\$7,500	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
164	Computer Hardware	01-35-315-580016	\$30,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
165	IT/Software Support	01-35-315-580021	\$8,000	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004
166	License/Maintenance/Support	01-35-315-580026	\$321,000	\$321,000	\$330,630	\$340,549	\$350,765	\$361,288
167	AMR/AMI Annual Support	01-35-315-580027	\$163,000	\$171,200	\$176,336	\$181,626	\$187,075	\$192,687
168	Cybersecurity Software/Hardware	01-35-315-580028	\$58,000	\$60,900	\$62,727	\$64,609	\$66,547	\$68,543
169	Repair/Purchase Radio Comm Equip	01-35-315-580030	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255
170	Source of Supply							
171	Labor	01-40-410-500105	\$441,500	\$520,500	\$546,525	\$573,851	\$602,544	\$632,671
172	FSLA Overtime	01-40-410-500109	\$500	\$500	\$525	\$551	\$579	\$608
173	Overtime	01-40-410-500110	\$20,500	\$25,500	\$26,775	\$28,114	\$29,519	\$30,995
174	Double Time	01-40-410-500111	\$7,500	\$12,000	\$12,600	\$13,230	\$13,892	\$14,586
175	Standby/On-Call	01-40-410-500113	\$11,000	\$11,000	\$11,550	\$12,128	\$12,734	\$13,371
176	Incentive Pay	01-40-410-500114	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
177	Social Security	01-40-410-500115	\$35,500	\$41,500	\$43,575	\$45,754	\$48,041	\$50,444
178	Medicare	01-40-410-500120	\$8,500	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155
179	Health Insurance	01-40-410-500125	\$135,500	\$128,500	\$134,925	\$141,671	\$148,755	\$156,193
180	Life Insurance	01-40-410-500140	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
181	EAP Program	01-40-410-500143	\$500	\$500	\$525	\$551	\$579	\$608
182	Workers' Compensation	01-40-410-500145	\$18,500	\$22,000	\$23,100	\$24,255	\$25,468	\$26,741
183	Unemployment Insurance	01-40-410-500150	\$31,000	\$36,500	\$38,325	\$40,241	\$42,253	\$44,366
184	Retirement/CalPERS	01-40-410-500155	\$140,500	\$125,500	\$131,775	\$138,364	\$145,282	\$152,546
185	Uniforms & Employee Benefits	01-40-410-500165	\$4,000	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
186	Training/Education/Mtgs/Travel	01-40-410-500175	\$4,500	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
187	Accrued Sick Leave Expense	01-40-410-500180	\$20,500	\$24,000	\$25,200	\$26,460	\$27,783	\$29,172
188	Accrued Vacation Leave Expense	01-40-410-500185	\$37,000	\$42,000	\$44,100	\$46,305	\$48,620	\$51,051
189	Accrual Leave Payments	01-40-410-500187	\$27,500	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465
190	CIP Related Labor	01-40-410-500195	(\$20,000)	(\$22,800)	(\$23,940)	(\$25,137)	(\$26,394)	(\$27,714)
191	State Project Water Purchases	01-40-410-500501	\$4,469,000	\$4,468,800	\$4,736,406	\$5,043,102	\$5,382,605	\$5,719,281
192	Electricity - Wells	01-40-410-501101	\$2,750,000	\$3,100,000	\$3,285,638	\$3,498,393	\$3,733,905	\$3,967,457
193	Gas - Wells	01-40-410-501201	\$1,000	\$500	\$530	\$564	\$602	\$640
194	Treatment & Chemicals	01-40-410-510011	\$170,000	\$221,000	\$234,234	\$249,402	\$266,191	\$282,841
195	Lab Testing	01-40-410-510021	\$80,000	\$94,500	\$100,159	\$106,645	\$113,824	\$120,943
196	Small Tools, Parts & Maintenance	01-40-410-510031	\$5,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879
197	Maintenance & Repair-Telemetry Equipment	01-40-410-520021	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
198	Maintenance & Repair-Pumping Equipment	01-40-410-520061	\$200,000	\$118,000	\$121,540	\$125,186	\$128,942	\$132,810
199	Minor Capital Acquisitions	01-40-410-530001	\$0	\$10,000	\$10,400	\$10,816	\$11,249	\$11,699
200	Regulations Mandates & Tariffs	01-40-410-540084	\$150,000	\$160,000	\$164,800	\$169,744	\$174,836	\$180,081
201	Subscriptions	01-40-410-550066	\$1,500	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
202	Cross Connections/Non-Potable Water							
203	Labor	01-40-430-500105	\$103,500	\$111,000	\$116,550	\$122,378	\$128,496	\$134,921
204	FSLA Overtime	01-40-430-500109	\$500	\$500	\$525	\$551	\$579	\$608
205	Overtime	01-40-430-500110	\$6,000	\$6,500	\$6,825	\$7,166	\$7,525	\$7,901
206	Double Time	01-40-430-500111	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
207	Incentive Pay	01-40-430-500114	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
208	Social Security	01-40-430-500115	\$8,500	\$9,000	\$9,450	\$9,923	\$10,419	\$10,940

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
209	Medicare	01-40-430-500120	\$2,000	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
210	Health Insurance	01-40-430-500125	\$27,500	\$26,000	\$27,300	\$28,665	\$30,098	\$31,603
211	Life Insurance	01-40-430-500140	\$500	\$500	\$525	\$551	\$579	\$608
212	EAP Program	01-40-430-500143	\$500	\$500	\$525	\$551	\$579	\$608
213	Workers' Compensation	01-40-430-500145	\$4,500	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078
214	Unemployment Insurance	01-40-430-500150	\$1,500	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
215	Retirement/CalPERS	01-40-430-500155	\$18,500	\$37,500	\$39,375	\$41,344	\$43,411	\$45,581
216	Uniforms & Employee Benefits	01-40-430-500165	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
217	Training/Education/Mtgs/Travel	01-40-430-500175	\$1,500	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
218	Accrued Sick Leave Expense	01-40-430-500180	\$5,000	\$5,500	\$5,775	\$6,064	\$6,367	\$6,685
219	Accrued Vacation Leave Expense	01-40-430-500185	\$7,500	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
220	Accrual Leave Payments	01-40-430-500187	\$7,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
221	Small Tools, Parts & Maintenance	01-40-430-510031	\$2,000	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
222	Backflow Maintenance	01-40-430-540001	\$13,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
223	Advertising/Legal Notices	01-40-430-550051	\$500	\$500	\$515	\$530	\$546	\$563
224	Subscriptions	01-40-430-550066	\$2,000	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
225	Transmission and Distribution							
226	Labor	01-40-440-500105	\$1,248,500	\$1,424,500	\$1,495,725	\$1,570,511	\$1,649,037	\$1,731,489
227	FSLA Overtime	01-40-440-500109	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
228	Overtime	01-40-440-500110	\$56,000	\$63,500	\$66,675	\$70,009	\$73,509	\$77,185
229	Double Time	01-40-440-500111	\$26,500	\$27,000	\$28,350	\$29,768	\$31,256	\$32,819
230	Standby/On-Call	01-40-440-500113	\$23,000	\$23,000	\$24,150	\$25,358	\$26,625	\$27,957
231	Incentive Pay	01-40-440-500114	\$7,000	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509
232	Social Security	01-40-440-500115	\$99,000	\$112,000	\$117,600	\$123,480	\$129,654	\$136,137
233	Medicare	01-40-440-500120	\$23,500	\$26,500	\$27,825	\$29,216	\$30,677	\$32,211
234	Health Insurance	01-40-440-500125	\$427,000	\$349,500	\$366,975	\$385,324	\$404,590	\$424,819
235	Life Insurance	01-40-440-500140	\$2,500	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
236	EAP Program	01-40-440-500143	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
237	Workers' Compensation	01-40-440-500145	\$42,500	\$48,500	\$50,925	\$53,471	\$56,145	\$58,952
238	Retirement/CalPERS	01-40-440-500155	\$225,500	\$282,500	\$296,625	\$311,456	\$327,029	\$343,381
239	Uniforms & Employee Benefits	01-40-440-500165	\$16,000	\$18,600	\$19,530	\$20,507	\$21,532	\$22,608
240	Training/Education/Mtgs/Travel	01-40-440-500175	\$22,000	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310
241	General Safety Supplies	01-40-440-500178	\$13,000	\$12,000	\$12,600	\$13,230	\$13,892	\$14,586
242	Accrued Sick Leave Expense	01-40-440-500180	\$65,500	\$74,000	\$77,700	\$81,585	\$85,664	\$89,947
243	Accrued Vacation Leave Expense	01-40-440-500185	\$92,000	\$100,000	\$105,000	\$110,250	\$115,763	\$121,551
244	Accrual Leave Payments	01-40-440-500187	\$79,000	\$80,500	\$84,525	\$88,751	\$93,189	\$97,848
245	Temporary Labor	01-40-440-500190	\$0	\$63,300	\$66,465	\$69,788	\$73,278	\$76,942
246	CIP Related Labor	01-40-440-500195	(\$40,000)	(\$40,000)	(\$42,000)	(\$44,100)	(\$46,305)	(\$48,620)
247	Small Tools, Parts & Maintenance	01-40-440-510031	\$22,000	\$18,000	\$18,540	\$19,096	\$19,669	\$20,259
248	Maintenance and Repair- Pipeline & Hydrants	01-40-440-520071	\$145,000	\$145,000	\$149,350	\$153,831	\$158,445	\$163,199
249	Maintenance and Repair- Hydraulic Valves	01-40-440-520081	\$35,000	\$42,000	\$43,260	\$44,558	\$45,895	\$47,271
250	Minor Capital Acquisitions	01-40-440-530001	\$30,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
251	Inventory Adjustments	01-40-440-540024	\$64,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275
252	Line Locates	01-40-440-540036	\$4,000	\$3,800	\$3,914	\$4,031	\$4,152	\$4,277
253	Meters Maintenance & Services	01-40-440-540042	\$170,000	\$200,000	\$206,000	\$212,180	\$218,545	\$225,102

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Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
254	Reservoirs Maintenance	01-40-440-540078	\$52,000	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158
255	Advertising/Legal Notices	01-40-440-550051	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
256	Inspections							
257	Labor	01-40-450-500105	\$71,000	\$74,000	\$77,700	\$81,585	\$85,664	\$89,947
258	Overtime	01-40-450-500110	\$12,000	\$12,000	\$12,600	\$13,230	\$13,892	\$14,586
259	Double Time	01-40-450-500111	\$4,500	\$4,500	\$4,725	\$4,961	\$5,209	\$5,470
260	Standby/On-Call	01-40-450-500113	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
261	Social Security	01-40-450-500115	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
262	Medicare	01-40-450-500120	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
263	Health Insurance	01-40-450-500125	\$23,500	\$19,000	\$19,950	\$20,948	\$21,995	\$23,095
264	Life Insurance	01-40-450-500140	\$500	\$500	\$525	\$551	\$579	\$608
265	EAP Program	01-40-450-500143	\$500	\$500	\$525	\$551	\$579	\$608
266	Workers' Compensation	01-40-450-500145	\$3,000	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
267	Retirement/CalPERS	01-40-450-500155	\$13,000	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155
268	Customer Service and Meter Reading							
269	Labor	01-40-460-500105	\$157,500	\$242,000	\$254,100	\$266,805	\$280,145	\$294,153
270	FSLA Overtime	01-40-460-500109	\$500	\$500	\$525	\$551	\$579	\$608
271	Overtime	01-40-460-500110	\$1,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
272	Double Time	01-40-460-500111	\$500	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
273	Standby/On-Call	01-40-460-500113	\$4,000	\$6,500	\$6,825	\$7,166	\$7,525	\$7,901
274	Incentive Pay	01-40-460-500114	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
275	Social Security	01-40-460-500115	\$12,500	\$19,000	\$19,950	\$20,948	\$21,995	\$23,095
276	Medicare	01-40-460-500120	\$3,000	\$4,500	\$4,725	\$4,961	\$5,209	\$5,470
277	Health Insurance	01-40-460-500125	\$54,500	\$65,500	\$68,775	\$72,214	\$75,824	\$79,616
278	Life Insurance	01-40-460-500140	\$500	\$500	\$525	\$551	\$579	\$608
279	EAP Program	01-40-460-500143	\$500	\$500	\$525	\$551	\$579	\$608
280	Workers' Compensation	01-40-460-500145	\$7,000	\$10,500	\$11,025	\$11,576	\$12,155	\$12,763
281	Retirement/CalPERS	01-40-460-500155	\$51,500	\$75,000	\$78,750	\$82,688	\$86,822	\$91,163
282	Uniforms & Employee Benefits	01-40-460-500165	\$3,000	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
283	Training/Education/Mtgs/Travel	01-40-460-500175	\$1,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
284	Accrued Sick Leave Expense	01-40-460-500180	\$7,500	\$9,000	\$9,450	\$9,923	\$10,419	\$10,940
285	Accrued Vacation Leave Expense	01-40-460-500185	\$11,500	\$17,000	\$17,850	\$18,743	\$19,680	\$20,664
286	Accrual Leave Payments	01-40-460-500187	\$15,000	\$14,500	\$15,225	\$15,986	\$16,786	\$17,625
287	CIP Related Labor	01-40-460-500195	(\$41,000)	(\$41,000)	(\$43,050)	(\$45,203)	(\$47,463)	(\$49,836)
288	Maintenance and General Plant							
289	Labor	01-40-470-500105	\$163,000	\$184,000	\$193,200	\$202,860	\$213,003	\$223,653
290	FSLA Overtime	01-40-470-500109	\$500	\$500	\$525	\$551	\$579	\$608
291	Overtime	01-40-470-500110	\$3,000	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862
292	Double Time	01-40-470-500111	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216
293	Standby/On-Call	01-40-470-500113	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647
294	Incentive Pay	01-40-470-500114	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823
295	Social Security	01-40-470-500115	\$12,000	\$13,500	\$14,175	\$14,884	\$15,628	\$16,409
296	Medicare	01-40-470-500120	\$3,000	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
297	Health Insurance	01-40-470-500125	\$63,500	\$47,000	\$49,350	\$51,818	\$54,408	\$57,129
298	Life Insurance	01-40-470-500140	\$500	\$500	\$525	\$551	\$579	\$608

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Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
299	EAP Program	01-40-470-500143	\$500	\$500	\$525	\$551	\$579	\$608
300	Workers' Compensation	01-40-470-500145	\$7,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
301	Retirement/CalPERS	01-40-470-500155	\$15,000	\$17,500	\$18,375	\$19,294	\$20,258	\$21,271
302	Uniforms & Employee Benefits	01-40-470-500165	\$1,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
303	Training/Education/Mtgs/Travel	01-40-470-500175	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
304	Accrued Sick Leave Expenses	01-40-470-500180	\$7,000	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509
305	Accrued Vacation Expenses	01-40-470-500185	\$7,500	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
306	Accrual Leave Payments	01-40-470-500187	\$4,500	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254
307	Electricity - 560 Magnolia Ave	01-40-470-501111	\$40,000	\$44,000	\$46,200	\$48,510	\$50,936	\$53,482
308	Electricity - 12303 Oak Glen Rd	01-40-470-501121	\$5,400	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862
309	Electricity - 13695 Oak Glen Rd	01-40-470-501131	\$3,250	\$3,600	\$3,780	\$3,969	\$4,167	\$4,376
310	Electricity - 13697 Oak Glen Rd	01-40-470-501141	\$3,250	\$3,600	\$3,780	\$3,969	\$4,167	\$4,376
311	Electricity - 9781 Avenida Miravilla	01-40-470-501151	\$2,200	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039
312	Electricity - 815 E. 12th St	01-40-470-501161	\$14,000	\$15,400	\$16,170	\$16,979	\$17,827	\$18,719
313	Electricity - 851 E. 6th St	01-40-470-501171	\$5,400	\$5,400	\$5,670	\$5,954	\$6,251	\$6,564
314	Propane - 12303 Oak Glen Rd	01-40-470-501321	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431
315	Propane - 13695 Oak Glen Rd	01-40-470-501331	\$3,000	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862
316	Propane - 13697 Oak Glen Rd	01-40-470-501341	\$4,000	\$5,500	\$5,775	\$6,064	\$6,367	\$6,685
317	Propane-9781 Avenida Miravilla	01-40-470-501351	\$2,000	\$2,300	\$2,415	\$2,536	\$2,663	\$2,796
318	Sanitation - 560 Magnolia Ave	01-40-470-501411	\$5,500	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116
319	Sanitation - 815 E. 12th St	01-40-470-501461	\$7,700	\$6,500	\$6,825	\$7,166	\$7,525	\$7,901
320	Sanitation - 11083 Cherry Ave	01-40-470-501471	\$8,500	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509
321	Sanitation - 39500 Brookside	01-40-470-501481	\$8,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724
322	Property Maintenance & Repairs	01-40-470-501600	\$5,000	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502
323	Maintenance & Repair- 560 Magnolia Ave	01-40-470-501611	\$66,000	\$83,600	\$86,108	\$88,691	\$91,352	\$94,093
324	Maintenance & Repair- 12303 Oak Glen Rd	01-40-470-501621	\$30,000	\$31,000	\$31,930	\$32,888	\$33,875	\$34,891
325	Maintenance & Repair- 13695 Oak Glen Rd	01-40-470-501631	\$6,000	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753
326	Maintenance & Repair- 13697 Oak Glen Rd	01-40-470-501641	\$7,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879
327	Maintenance & Repair- 9781 Avenida Miravilla	01-40-470-501651	\$7,000	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065
328	Maintenance & Repair- 815 E. 12th St	01-40-470-501661	\$44,000	\$83,000	\$85,490	\$88,055	\$90,696	\$93,417
329	Maintenance & Repair- 851 E. 6th St	01-40-470-501671	\$5,000	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727
330	Maintenance & Repair- 39500 Brookside	01-40-470-501681	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
331	Maintenance & Repair- Buildings (General)	01-40-470-501691	\$80,000	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041
332	Auto/Fuel	01-40-470-510001	\$160,000	\$179,300	\$188,265	\$197,678	\$207,562	\$217,940
333	CIP Related Fuel	01-40-470-510002	(\$10,000)	(\$10,000)	(\$10,500)	(\$11,025)	(\$11,576)	(\$12,155)
334	Maintenance & Repair-Safety Equipment	01-40-470-520011	\$18,000	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510
335	Maintenance & Repair-General Equipment	01-40-470-520031	\$60,000	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041
336	Maintenance & Repair-Fleet	01-40-470-520041	\$80,000	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041
337	Maintenance & Repair-Paving	01-40-470-520051	\$120,000	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061
338	Maintenance & Repair-Paving (City of Beaumont)	01-40-470-520053	\$400,000	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653
339	Minor Capital Acquisitions	01-40-470-530001	\$0	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849
340	Landscape Maintenance	01-40-470-540030	\$82,000	\$82,000	\$84,460	\$86,994	\$89,604	\$92,292
341	Encroachment Permits	01-40-470-540052	\$40,000	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510
342	Recharge Facility, Canyon & Pond Maintenance	01-40-470-540072	\$185,000	\$260,300	\$268,109	\$276,152	\$284,437	\$292,970

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Line	Expenses	Budget Number	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
343	Stipend-Association Mtg Attend	01-50-510-500112	\$1,000	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
344	Rents/Leases	01-50-510-502001	\$35,000	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393
345	Small Tools, Parts & Maintenance	01-50-510-510031	\$1,000	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
346	Property Damage & Theft	01-50-510-540066	\$27,000	\$60,000	\$61,800	\$63,654	\$65,564	\$67,531
347	General Supplies	01-50-510-550040	\$18,000	\$19,800	\$20,394	\$21,006	\$21,636	\$22,285
348	Public Education/Community Outreach	01-50-510-550060	\$12,500	\$14,000	\$14,420	\$14,853	\$15,298	\$15,757
349	Miscellaneous Operating Expenses	01-50-510-550072	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
350	Disaster Preparedness Ongoing Expenses	01-50-510-550074	\$11,000	\$11,000	\$11,330	\$11,670	\$12,020	\$12,381
351	Additional Staffing Expenses⁶							
352	Assistant General Manager		\$0	\$0	\$0	\$298,000	\$320,723	\$345,178
353	Full-Time IT Specialist #1		\$0	\$0	\$198,000	\$213,098	\$229,346	\$246,834
354	Full-Time IT Specialist #2		\$0	\$0	\$0	\$202,950	\$218,425	\$235,080
355	Total		\$20,595,900	\$21,991,700	\$23,217,781	\$24,979,140	\$26,246,376	\$27,663,775

Table 4-3: Capital Projects (Detail)

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
1	Potable Infrastructure Projects										
2	BCVWD EOC Staffing and Space Requirements	EOC-001	13%	0%	0%	\$0	\$9,223,300	\$4,394,500	\$6,439,600	\$6,439,600	\$6,439,600
3	Disaster Preparedness Equipment	DPX-001	0%	0%	0%	\$0	\$308,900	\$241,500	\$191,300	\$615,700	\$0
4	Investment in Sites Reservoir Project	WR-SITES-Reser	100%	0%	0%	\$0	\$519,600	\$866,100	\$1,039,300	\$1,385,700	\$1,732,100
5	Climate Control for High Horsepower Electrical Buildings		0%	0%	0%	\$0	\$60,300	\$0	\$0	\$0	\$0
6	Arc Flash Study & Improvement Project		0%	0%	0%	\$0	\$70,800	\$0	\$0	\$0	\$0
7	Chlorination Retrofit At Misc. Wells (6 Well Sites)	M-0000-0002	0%	0%	0%	\$0	\$51,900	\$13,800	\$44,800	\$0	\$0
8	2650 to 2520 Zone Pressure Regulator (Legacy Highlands)	PR-2650-0002	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$257,600
9	New 2650 Zone Well_0001	W-2650-0001	100%	0%	0%	\$0	\$0	\$0	\$2,604,500	\$895,800	\$5,742,200
10	2750 Zone to 2850 Zone Booster Pump Station	BP-2750-0001	0%	0%	0%	\$0	\$843,900	\$3,509,700	\$0	\$0	\$0
11	2850/2750 Pressure Reducing Station & Piping (Cherry Reservoir)	M-2750-0001	0%	0%	0%	\$0	\$65,100	\$0	\$0	\$0	\$0
12	Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit	TM-2750-0001	0%	0%	0%	\$0	\$1,074,400	\$0	\$0	\$0	\$0

⁶ No additional staff is allocated for the recycled water system implementation and operation due to uncertainty regarding timing, availability, and cost of recycled water from the City of Beaumont

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
13	Replacement for Well 2	W-2750-0001	0%	0%	0%	\$8,105	\$1,352,900	\$2,809,200	\$3,030,900	\$0	\$0
14	2750 Zone Well in Noble Creek Regional Park	W-2750-0002	100%	0%	0%	\$0	\$1,500,000	\$3,445,600	\$3,712,400	\$0	\$0
15	Replace 2750 Zone Well 1	W-2750-0005	25%	0%	0%	\$8,082	\$736,600	\$2,031,300	\$2,183,900	\$0	\$0
16	Well 3 Landscape Improvements and Block Wall	W-2750-0008	0%	0%	0%	\$0	\$0	\$100,000	\$0	\$0	\$0
17	Cherry Yard Landscape Improvements and Block Wall	W-2750-0009	0%	0%	0%	\$0	\$0	\$200,000	\$0	\$0	\$0
18	2850 Zone to 3040 Zone Booster Pump Station_0001	BP-2850-0001	0%	0%	0%	\$4,301	\$4,569,300	\$0	\$0	\$0	\$0
19	Vineland 1 Exterior Recoat and Retrofit	TM-2850-0001	0%	0%	0%	\$0	\$0	\$106,100	\$331,700	\$0	\$0
20	New Beaumont Basin Well on Pardee Sundance Site	W-2850-0001	100%	0%	0%	\$0	\$2,033,400	\$3,179,400	\$3,446,200	\$0	\$0
21	New Beaumont Basin Well Near Brookside Elementary School	W-2850-0002	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$2,772,700
22	Well Head Treatment Plant Well 25 Cr VI	WT-2850-0001	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$659,100
23	3040 to 3330 Booster Pump Station at Noble Tank_0001	BP-3040-0001	50%	0%	0%	\$0	\$0	\$0	\$0	\$2,854,400	\$0
24	2 MG 3040 Zone Tank_0001	T-3040-0001 Tank	100%	0%	0%	\$240	\$4,250,500	\$0	\$0	\$0	\$0
25	Pressure Zone Pipeline	T-3040-0001 PZ Pipeline	31%	0%	69%	\$11,174	\$584,000	\$0	\$0	\$0	\$0
26	Highland Springs Reservoir Recoat & Retrofit	TM-3040-0001	0%	0%	0%	\$0	\$0	\$119,700	\$374,200	\$0	\$0
27	Lower Edgar Reservoir Recoat & Retrofit	TM-3330-0001	0%	0%	0%	\$0	\$0	\$281,900	\$881,400	\$0	\$0
28	3620 Zone to 3900 Zone Booster Pump Station	BP-3620-0001	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$85,000
29	3620 to 3330 Fisher Pressure Regulator_0001	PR-3620-0001	0%	0%	0%	\$0	\$0	\$199,400	\$0	\$0	\$0
30	3620 to 3330 Fisher Pressure Regulator_0002	PR-3620-0002	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$77,400
31	Add 3rd Booster Pump and Fire Pump at HS Hydropneumatic	BP-HS-0001	0%	0%	0%	\$0	\$0	\$0	\$302,500	\$0	\$0
32	Improvements to Eighth St., Cherry and Starlight Basins	WR	100%	0%	0%	\$0	\$0	\$0	\$0	\$761,700	\$810,100
33	Marshall Creek Stormwater Capture	WR	100%	0%	0%	\$0	\$0	\$0	\$0	\$99,900	\$106,200
34	Beaumont Ave and Brookside Ave Stormwater Metering	WR	100%	0%	0%	\$0	\$0	\$0	\$0	\$99,900	\$119,500
35	Grand Avenue Storm Drain (MDP Line 16)	WR	100%	0%	0%	\$1,779,325	\$0	\$0	\$0	\$0	\$0
36	Potable Pipeline Replacements										

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
37	Elm Ave. - 8th to 12th - Replace Existing 10" Distribution Main	P-2750-0013	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$235,800
38	Olive, 4th to s/o 3rd. Replacing existing 4" Steel Waterline	P-2750-0024	0%	0%	0%	\$0	\$0	\$67,000	\$268,100	\$0	\$0
39	Maple Ave., 1st St to 3rd St	P-2750-0025	0%	0%	0%	\$0	\$79,700	\$319,000	\$0	\$0	\$0
40	Maple Ave., 6th to 7th; 7th, Maple Ave. to Palm Ave.	P-2750-0037	0%	0%	0%	\$0	\$0	\$0	\$74,000	\$295,800	\$0
41	Maple Ave., 5th to 6th. Includes reconnecting services to new waterline	P-2750-0038	0%	0%	0%	\$0	\$0	\$0	\$45,900	\$183,400	\$0
42	5th St. & Michigan Ave.- Manifold Line to Serve Home Cluster at 490 Michigan.	P-2750-0039	0%	0%	0%	\$0	\$0	\$43,500	\$174,200	\$0	\$0
43	Euclid Ave., 6th to 8th. Tie over existing services in alleys	P-2750-0041	0%	0%	0%	\$0	\$105,200	\$420,900	\$0	\$0	\$0
44	Edgar Ave., 5th to 6th. Tie over existing services in alleys	P-2750-0042	0%	0%	0%	\$0	\$0	\$38,900	\$155,600	\$0	\$0
45	Edgar Ave., 6th to 8th. Tie in existing services in alleys	P-2750-0043	0%	0%	0%	\$0	\$0	\$107,600	\$430,500	\$0	\$0
46	Alley North of 6th St., from California Ave. to Exist. 10" at Alley w/o Beaumont Ave.	P-2750-0044	0%	0%	0%	\$0	\$0	\$0	\$0	\$98,200	\$393,000
47	7th St., California Ave. to Beaumont Ave.	P-2750-0045	0%	0%	0%	\$0	\$0	\$0	\$0	\$78,000	\$311,800
48	9th St, Elm Ave. to Euclid Ave.	P-2750-0046	0%	0%	0%	\$0	\$0	\$78,400	\$313,700	\$0	\$0
49	9th St., Beaumont Ave. to Palm Ave.	P-2750-0047	0%	0%	0%	\$0	\$0	\$78,400	\$313,700	\$0	\$0
50	9th St., Palm Ave. to Pennsylvania Ave.	P-2750-0048	0%	0%	0%	\$0	\$0	\$78,400	\$313,700	\$0	\$0
51	10th St., Palm Ave. to Michigan Ave.	P-2750-0049	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$52,000
52	Orange Ave., 8th St to 10th st.	P-2750-0050	0%	0%	0%	\$0	\$0	\$0	\$0	\$82,000	\$328,200
53	Orange Ave., 10th St. to 11th St.	P-2750-0051	0%	0%	0%	\$0	\$0	\$0	\$0	\$33,100	\$132,400
54	Magnolia Ave., 10th St. to 11th St.	P-2750-0052	0%	0%	0%	\$0	\$0	\$0	\$0	\$48,600	\$194,200
55	Euclid Ave., 10th St. to 11th St.	P-2750-0053	0%	0%	0%	\$0	\$0	\$56,300	\$225,200	\$0	\$0
56	Edgar Ave., 8th St. to 10th St.	P-2750-0054	0%	0%	0%	\$0	\$0	\$0	\$107,200	\$428,600	\$0
57	Edgar Ave, 10th St. to 11th St.	P-2750-0055	0%	0%	0%	\$0	\$0	\$0	\$54,400	\$217,400	\$0
58	11th Street, Beaumont Avenue to Elm Avenue	P-2750-0056	0%	0%	0%	\$20,620	\$1,854,300	\$0	\$0	\$0	\$0
59	Magnolia Ave., 7th to 8th (end of existing 6" in Magnolia Ave to 8th St).	P-2750-0057	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$45,600
60	Wellwood Ave., B St north to end. Replacing existing 2" steel waterline	P-2750-0058	0%	0%	0%	\$0	\$0	\$12,200	\$48,700	\$0	\$0
61	Wellwood Ave., 10th to 12th.	P-2750-0059	0%	0%	0%	\$0	\$0	\$0	\$175,600	\$702,400	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
62	Edgar Ave, 11th to 12th, and Merry Ln from Edgar to end of cul-de-sac	P-2750-0060	0%	0%	0%	\$0	\$0	\$0	\$123,700	\$494,700	\$0
63	Orange Ave., 11th to Oak Valley Pkwy	P-2750-0061	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$394,700
64	Egan Ave.-Wellwood Ave. Alley, 5th to 8th St	P-2750-0066	0%	0%	0%	\$0	\$561,000	\$0	\$0	\$0	\$0
65	Elm Ave.-Wellwood Ave. Alley, 7th St. to 5th St.	P-2750-0067	0%	0%	0%	\$0	\$228,800	\$0	\$0	\$0	\$0
66	Elm Ave., 6th to 7th	P-2750-0068	0%	0%	0%	\$0	\$132,800	\$0	\$0	\$0	\$0
67	Egan Ave-California Ave. Alley, 5th to 7th	P-2750-0069	0%	0%	0%	\$0	\$341,400	\$0	\$0	\$0	\$0
68	Twelfth St., Michigan Ave. to Pennsylvania Ave.	P-2750-0070	0%	0%	0%	\$0	\$0	\$82,600	\$330,500	\$0	\$0
69	Oak Valley Pkwy, Elm Ave. to Michigan Ave.	P-2750-0071	50%	0%	0%	\$0	\$0	\$0	\$0	\$187,000	\$748,000
70	Elm Avenue, s/o 4th St to south end	P-2750-0091	0%	0%	0%	\$72,205	\$251,300	\$0	\$0	\$0	\$0
71	American Avenue, 6th Street to 8th Street	P-2750-0095	0%	0%	0%	\$12,628	\$460,400	\$0	\$0	\$0	\$0
72	2023-2024 Service Lateral Replacement Project	P-2750-0098	0%	0%	0%	\$1,345	\$0	\$97,500	\$389,900	\$0	\$0
73	Orange Avenue, 6th Street to 8th Street	P-2570-0099	0%	0%	0%	\$0	\$766,100	\$0	\$0	\$0	\$0
74	Service Replacements - Elm Alley & Wellwood Alley - 8th Street to 10th Street	S-2750-0001	0%	0%	0%	\$0	\$299,700	\$0	\$0	\$0	\$0
75	Service Replacements - California & Edgar Alley - 8th to 9th and 10th to 11th	S-2750-0002	0%	0%	0%	\$0	\$0	\$309,400	\$0	\$0	\$0
76	Service Replacements - Euclid Avenue - 8th Street to 10th Street	S-2750-0003	0%	0%	0%	\$0	\$0	\$222,400	\$0	\$0	\$0
77	Michigan St., 6th to 8th, Not Replacing Existing 8" AC.	S-2750-0004	0%	0%	0%	\$0	\$0	\$309,200	\$0	\$0	\$0
78	Brookside Ave., Nancy Ave. to end of existing 16-in. Replacing existing 8" ACP	P-2850-0009	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$81,100
79	From Vineland St, south along Acadia Ln, west to 38834 CVB, south to CVB	P-3040-0004	0%	0%	0%	\$0	\$0	\$0	\$0	\$27,100	\$108,200
80	From CVB, Ralph Rd to end of Cul-de-sac., east to APN 405-060-013, north	P-3040-0005	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$24,500
81	Lincoln St. Noble St. to Cherry Ave	P-3040-0006	0%	0%	0%	\$0	\$0	\$0	\$91,300	\$365,000	\$0
82	Lincoln St. Cherry Ave to Jonathan Ave	P-3040-0007	0%	0%	0%	\$0	\$0	\$0	\$93,700	\$374,800	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
83	Lincoln St. Jonathan Ave to Winesap Ave	P-3040-0008	0%	0%	0%	\$0	\$0	\$0	\$0	\$81,600	\$326,400
84	Jonathan Ave., Brookside Ave. to Dutton St.	P-3040-0010	0%	0%	0%	\$0	\$0	\$363,100	\$1,452,600	\$0	\$0
85	Winesap Ave, Brookside Ave. to High St	P-3040-0011	50%	0%	0%	\$0	\$0	\$0	\$172,500	\$689,900	\$0
86	Winesap Ave., High St. to Dutton St. Replace existing 6" steel waterline	P-3040-0012	0%	0%	0%	\$0	\$0	\$0	\$107,200	\$429,000	\$0
87	Bellflower Ave., Brookside St. to High St	P-3040-0013	0%	0%	0%	\$0	\$0	\$0	\$0	\$244,300	\$977,300
88	Martin Ln, Lincoln St. to Grand Ave.	P-3040-0020	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$65,500
89	Lincoln St., Noble St to West end	P-3040-0021	0%	0%	0%	\$0	\$449,400	\$0	\$0	\$0	\$0
90	Friendship Dr., Vineland St. to End of unpaved road	P-3040-0022	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$36,600
91	Bing Pl	P-3040-0023	0%	0%	0%	\$0	\$158,900	\$0	\$0	\$0	\$0
92	Lambert Pl	P-3040-0024	0%	0%	0%	\$0	\$158,900	\$0	\$0	\$0	\$0
93	Star Ln, Sky Ln, and View Dr to end of cul-de-sac	P-3040-0025	0%	0%	0%	\$0	\$712,700	\$0	\$0	\$0	\$0
94	Utica Way, Vineland St to View Dr.	P-3040-0026	0%	0%	0%	\$0	\$505,700	\$0	\$0	\$0	\$0
95	Lincoln Ave, from Winesap to Bellflower Ave	P-3040-0028	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$75,800
96	Dutton St., Cherry Ave. to Bellflower Ave. Replace existing steel waterlines.	P-3150-0005	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$283,100
97	South of line from Bridges to Dutton, along Intl Park Rd	P-3150-0006	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$36,200
98	In Cherry Ave, from Dutton south to 10252 Cherry Ave (dead-end)	P-3150-0008	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$42,000
99	From 3620/3330 Regulator site east to "Wagon Wheel" at Ave. San Timoteo	P-3330-0001	0%	0%	0%	\$0	\$0	\$0	\$263,200	\$1,052,600	\$0
100	In Ave San Timoteo, from end of 12-in (approx 9490 Ave San Timoteo) south	P-3330-0002	0%	0%	0%	\$0	\$0	\$0	\$0	\$323,100	\$1,292,500
101	In Ave. Sonrisa, Ave San Timoteo to Ave. Miravilla. Replacing 6" and 4" waterlines	P-3330-0003	0%	0%	0%	\$0	\$1,252,000	\$0	\$0	\$0	\$0
102	Ave. Miravilla, from Lilac Ln 8-in (connect to P-3330-0001) south	P-3330-0005	0%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$177,900
103	From Avenida Sonrisa, north to Avenida Miravilla through Alley	P-3330-0007	0%	0%	0%	\$0	\$519,300	\$0	\$0	\$0	\$0
104	From south end of P-3330-0005, south to 9584 Avenida Miravilla	P-3330-0008	0%	0%	0%	\$0	\$0	\$165,000	\$660,000	\$0	\$0
105	"B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP	P-3620-0001	0%	0%	58%	\$7,026	\$1,254,300	\$0	\$0	\$0	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
106	"A" Line split north of Apple Tree Lane Tract (At or near Aprn 401-030-003)	P-3620-0002	0%	0%	0%	\$0	\$541,000	\$2,164,100	\$0	\$0	\$0
107	"A" Line - Lower Edgar to split north of Apple Tree Lane Tract	P-3620-0003	0%	0%	0%	\$0	\$0	\$345,700	\$1,382,600	\$0	\$0
108	Oak Glen Rd., from Appletree Lane south to 4" at creek crossing	P-3620-0004	0%	0%	0%	\$0	\$0	\$0	\$226,900	\$907,600	\$0
109	Crossing of Little San Gorgonio Cr at south end of P-3620-0004 to Lower Edgar	P-3620-0005	0%	0%	0%	\$0	\$0	\$0	\$0	\$236,400	\$945,600
110	Ave. Miravilla, End of proposed 12-in (P-3620-0008) south to end of existing blowoff	P-3620-0009	30%	0%	0%	\$0	\$250,000	\$0	\$0	\$0	\$0
111	In Whispering Pines from northern end of P-3620-0012 south to Avenida Miravilla.	P-3620-0010	30%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$95,600
112	Ave. Miravilla, from Whispering Pines (approx. at 9150 Whispering Pines)	P-3620-0011	0%	0%	0%	\$0	\$0	\$0	\$0	\$196,000	\$784,200
113	Replace existing 4" line within parcel (Hoffman Property)	P-3620-0016	0%	0%	0%	\$0	\$34,200	\$137,000	\$0	\$0	\$0
114	Edgar Canyon Pipeline Well 14 to Wedding Chapel	P-UEC-0001	0%	0%	0%	\$0	\$0	\$0	\$0	\$126,400	\$505,800
115	Edgar Canyon Pipeline Wedding Chapel to Upper Edgar	P-UEC-0002	0%	0%	0%	\$0	\$0	\$0	\$259,300	\$1,037,300	\$0
116	IT Network Infrastructure Projects										
117	Workstation Replacement project	IT-NETW-0006	0%	0%	0%	\$0	\$30,400	\$31,300	\$32,300	\$33,400	\$34,400
118	Server Room Uninterrupted Power Source	IT-NETW-0011	0%	0%	0%	\$0	\$0	\$0	\$71,800	\$0	\$0
119	Servers and Related Equipment (4 per year, 3 year life, \$15K per server)	IT-NETW-0013	0%	0%	0%	\$0	\$79,500	\$82,100	\$84,700	\$87,400	\$90,100
120	Network Infrastructure and Equipment (Network Switches, Firewall Appliances,	IT-NETW-0014	0%	0%	0%	\$0	\$0	\$0	\$119,900	\$0	\$0
121	IT SCADA/AMR Infrastructure Projects										
122	SCADA Improvement Project	IT-SCAD-0001	0%	0%	0%	\$0	\$849,200	\$0	\$0	\$0	\$0
123	Back- End SCADA Software and Equipment	IT-SCAD-0007	0%	0%	0%	\$0	\$30,000	\$270,000	\$84,700	\$87,400	\$90,100
124	Current / Retro Telemetry CIP	IT-SCAD-0008	0%	0%	0%	\$0	\$120,000	\$123,800	\$127,800	\$131,800	\$136,000
125	AMR / AMI Deployment Project	IT-AMR-0001	0%	0%	23%	\$0	\$1,500,000	\$0	\$0	\$0	\$0
126	New Development Meters	IT-AMR-0002	0%	100%	0%	\$0	\$475,500	\$475,500	\$475,500	\$475,500	\$475,500

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
127	IT/Field Operations/Administration Projects										
128	Digitized File Room Project	IT-ADMN-0001	0%	0%	0%	\$0	\$88,100	\$0	\$0	\$0	\$0
129	560 Magnolia AC/Heating System Replacements	IT-ADMN-0002	0%	0%	0%	\$0	\$72,000	\$42,000	\$54,100	\$52,300	\$0
130	Vehicles & Equipment										
131	2018 Ford F150 Reg Cab (Oct, 2017) Unit #34 Replacement	VE-TRUK-0002	0%	0%	0%	\$0	\$28,100	\$0	\$0	\$0	\$0
132	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #35 Replacement	VE-TRUK-0003	0%	0%	0%	\$0	\$0	\$33,400	\$0	\$0	\$0
133	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #33 Replacement	VE-TRUK-0004	0%	0%	0%	\$0	\$42,600	\$0	\$0	\$0	\$0
134	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #32 Replacement	VE-TRUK-0005	0%	0%	0%	\$0	\$49,100	\$0	\$0	\$0	\$0
135	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #36 Replacement	VE-TRUK-0006	0%	0%	0%	\$0	\$0	\$33,400	\$0	\$0	\$0
136	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #37 Replacement	VE-TRUK-0007	0%	0%	0%	\$0	\$0	\$33,400	\$0	\$0	\$0
137	2019 Ford F-250 Super Duty (Dec, 2019) Unit #41 Replacement	VE-TRUK-0008	0%	0%	0%	\$0	\$0	\$0	\$41,600	\$0	\$0
138	2019 Ford F-250 Super Duty (Dec, 2019) Unit #42 Replacement	VE-TRUK-0009	0%	0%	0%	\$0	\$0	\$0	\$41,400	\$0	\$0
139	2018 Ford F-250 Super Cab XL 4x4 (Oct, 2018) Unit #38 Replacement	VE-TRUK-0010	0%	0%	0%	\$0	\$0	\$56,000	\$0	\$0	\$0
140	2019 Ford F-150 Super Duty (Dec, 2019) Unit #40 Replacement	VE-TRUK-0011	0%	0%	0%	\$0	\$0	\$0	\$56,100	\$0	\$0
141	GIS / Muck Truck (Freightliner Diesel) (May, 2004) Unit #8 Replacement	VE-TRUK-0015	0%	0%	0%	\$0	\$207,300	\$0	\$0	\$0	\$0
142	2010 Ford Explorer (Jan, 2011) Unit #1 Replacement	VE-TRUK-0019	0%	0%	0%	\$0	\$0	\$0	\$47,700	\$0	\$0
143	NEW 3/4 Ton Utility Truck	VE-TRUK-0021	0%	0%	0%	\$0	\$80,000	\$0	\$0	\$0	\$0
144	NEW 3/4 Ton Utility Truck	VE-TRUK-0022	0%	0%	0%	\$0	\$80,000	\$0	\$0	\$0	\$0
145	NEW 3/4 Ton Utility Truck	VE-TRUK-0023	0%	0%	0%	\$0	\$80,000	\$0	\$0	\$0	\$0
146	NEW 3/4 Ton Utility Truck	VE-TRUK-0024	0%	0%	0%	\$0	\$80,000	\$0	\$0	\$0	\$0
147	NEW 3/4 Ton Utility Truck	VE-TRUK-0025	0%	0%	0%	\$0	\$80,000	\$0	\$0	\$0	\$0
148	Loader 938G	VE-HEAV-0003	0%	0%	0%	\$0	\$0	\$0	\$400,900	\$0	\$0
149	Skip Loader with Box Gannon attachment	VE-HEAV-0004	0%	0%	0%	\$0	\$0	\$0	\$219,700	\$0	\$0
150	Water Truck	VE-HEAV-0005	0%	0%	0%	\$0	\$154,800	\$0	\$0	\$0	\$0
151	Skid Steer tractor with attachments	VE-HEAV-0006	0%	0%	0%	\$0	\$0	\$266,200	\$0	\$0	\$0
152	D-5 Dozer Dual Slope	VE-HEAV-0007	0%	0%	0%	\$0	\$0	\$0	\$0	\$547,400	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
153	Ingersoll Rand Air Compressor (Dec, 2008)	VE-EQIP-0002	0%	0%	0%	\$30,369	\$0	\$0	\$0	\$0	\$0
154	Water Buffalo (Feb, 2018)	VE-EQIP-0003	0%	0%	0%	\$0	\$0	\$0	\$0	\$8,500	\$0
155	400W Light Tower w/Generator (Dec, 2017)	VE-EQIP-0004	0%	0%	0%	\$0	\$0	\$0	\$27,400	\$0	\$0
156	NEW 400W Light Tower w/Generator	VE-EQIP-0005	0%	0%	0%	\$14,867	\$0	\$0	\$0	\$0	\$0
157	Non-Potable Infrastructure Projects										
158	Recycled Water Conversion and Implementation	NEO-0000-0001	100%	0%	0%	\$0	\$0	\$759,900	\$0	\$0	\$0
159	San Timoteo Creek Non-Potable Water Extraction Well	NW-2400-0001	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$1,178,900
160	100,000 Gallon 2400 PZ Non-Potable Tank	NT-2400-0001	100%	0%	0%	\$0	\$60,000	\$59,100	\$186,900	\$0	\$0
161	2600 Zone Non-Potable Regulation and Metering Station_0001	NR-2600-0001	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$132,300
162	2600 Zone Non-Potable Regulation and Metering Station_0002	NR-2600-0002	100%	0%	0%	\$0	\$116,800	\$284,800	\$0	\$0	\$0
163	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant	NBP-2600-0001	100%	0%	0%	\$0	\$0	\$1,022,300	\$2,493,600	\$0	\$0
164	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant Expansion	NBP-2600-0002	100%	0%	0%	\$0	\$0	\$188,900	\$460,900	\$0	\$0
165	2800 Zone Non-Potable Regulation and Metering Station_0001	NR-2800-0001	100%	0%	0%	\$0	\$40,000	\$426,300	\$454,600	\$0	\$0
166	2800 Zone Non-Potable Regulation and Metering Station_0002	NR-2800-0002	100%	0%	0%	\$0	\$40,000	\$426,300	\$454,600	\$0	\$0
167	2 MG 2800 PZ Non-Potable Tank	NT-2800-0001	100%	0%	0%	\$0	\$250,000	\$2,017,000	\$538,300	\$1,755,500	\$0
168	2800 Zone Non-potable Booster Pump Station at the Noble Creek Recharge Facilities	NBP-2800-0001	100%	0%	0%	\$0	\$0	\$0	\$0	\$635,200	\$250,000
169	Non-Potable Pipeline Projects										
170	Oak Valley Parkway, from westerly end of existing 24" waterline,	NP-2600-0001	25%	75%	0%	\$0	\$840,900	\$0	\$0	\$0	\$0
171	Oak Valley Parkway, from the west end of NP-2600-0001,	NP-2600-0002	25%	75%	0%	\$0	\$1,770,400	\$0	\$0	\$0	\$0
172	In-Tract within a future Planning Area of the Fairway Canyon Development.	NP-2600-0004	0%	100%	0%	\$0	\$463,200	\$0	\$493,200	\$0	\$0
173	From the NR-2800-0004, along Cherry Valley Blvd west to I-10 freeway.	NP-2600-0005	100%	0%	0%	\$0	\$0	\$0	\$0	\$3,169,700	\$0

Beaumont-Cherry Valley Water District 2024 Water Rate Study

Line	Capital Improvement Projects (Inflated)	Project Number	Capacity Charge Funded	Developer Fee Funded	Grant Funded	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
174	From the end of NP-2600-0005, west across the bridge along Cherry Valley Blvd	NP-2600-0006	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$1,962,300
175	Along the future alignment of Potrero Blvd, from 4th Street south to NP-2600-0008.	NP-2600-0009	25%	75%	0%	\$0	\$0	\$0	\$1,413,200	\$0	\$0
176	In Beaumont Summit Station (Formerly Sunny Cal Egg Ranch),	NP-2800-0001	50%	50%	0%	\$0	\$0	\$1,818,700	\$0	\$0	\$0
177	California Ave., 1st Street south to Hwy 79	NP-2800-0002	0%	100%	0%	\$0	\$0	\$0	\$0	\$0	\$1,566,400
178	In CoB WWTP site, from 2600 to 2800 Zone Booster Pump (NPB 2600- 0001) to 4th St.	NP-2800-0006	100%	0%	0%	\$0	\$0	\$648,300	\$0	\$0	\$0
179	1st St, from Commerce Way east to Highland Springs Ave	NP-2800-0007	100%	0%	0%	\$0	\$0	\$827,000	\$0	\$0	\$0
180	Highland Springs Ave, 2nd St to 1st St.	NP-2800-0008	100%	0%	0%	\$0	\$0	\$386,900	\$0	\$0	\$0
181	Within Palm Ave, Crossing 6th Street to connect existing waterlines	NP-2800-0009	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$151,100
182	Noble Cr. Meadows, Cougar Way to Oak Valley Pkwy	NP-2800-0010	0%	100%	0%	\$0	\$0	\$0	\$0	\$0	\$395,200
183	Oak Valley Pkwy, from Oak View Dr. east to 750 ft w/o Elm Ave.	NP-2800-0012	100%	0%	0%	\$0	\$0	\$0	\$0	\$0	\$833,200
184	7th Street from Veile Ave southwest to California Ave	NP-2800-0016	100%	0%	0%	\$0	\$0	\$0	\$532,100	\$0	\$0
185	Along Oak Valley Pkwy from Palm Ave to Cherry Ave	NP-2800-0017	100%	0%	0%	\$0	\$0	\$0	\$720,000	\$0	\$0
186	Along 4th Street from Veile Ave to Rangel Park	NP-2800-0020	100%	0%	0%	\$0	\$0	\$0	\$307,400	\$0	\$0
187	At the NCRF Phase II Site, from NT- 2800-0001 south to Lincoln Street.	NP-3000-0001	100%	0%	0%	\$0	\$0	\$0	\$328,700	\$0	\$0
188	In Lincoln Street, from NCRF Phase II Site east to Bellflower Avenue.	NP-3000-0002	100%	0%	0%	\$0	\$0	\$0	\$0	\$2,131,700	\$0
189	Total - Capital Improvement Program					\$1,970,287	\$45,869,900	\$37,307,400	\$43,105,700	\$31,208,800	\$34,791,000

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