

BCVWD Handout for Finance and Audit Committee Meeting 10/06/2022

Below are a series of scenarios applied to the budget for discussion.

Scenario 1A

Stage 3 Water Restrictions requiring 20% reduction in water usage to 9878.51 AF. Implement Stage 2 Drought Reduction Rate of \$0.36/ccf, generating \$1,550,000 in Drought Surcharges. No extra water purchases available, delaying \$3,670,800 expense.

	2021	2022 ADOPTED	2022	2023
	ACTUAL	(AMENDED)	PROJECTED	PROPOSED
Gross Revenue	\$ 28,604,200	\$ 26,175,000	\$ 32,645,500	\$ 20,621,000
Less Capacity Fees	10,651,700	6,354,000	12,296,800	1,484,000
Net Revenue	\$ 17,952,500	\$ 19,821,000	\$ 20,348,700	\$ 19,137,000
Gross Expenses	\$ 13,163,357	\$ 21,792,700	\$ 14,879,000	\$ 21,911,700
Less GASB 68 Pension Expense	167,500	283,000	-	222,000
Less Depreciation	2,923,539	3,000,000	3,086,900	3,025,000
Net Expenses	\$ 10,072,318	\$ 18,509,700	\$ 11,792,100	\$ 18,664,700
Net Increase/(loss)	\$ 7,880,182	\$ 1,311,300	\$ 8,556,600	\$ 472,300

Scenario 1B

Stage 3 Water Restrictions requiring 20% reduction in water usage to 9878.51 AF. No Drought Surcharges. No extra water purchases available, delaying \$3,670,800 expense.

	2021	2022 ADOPTED	2022	2023
	ACTUAL	(AMENDED)	PROJECTED	PROPOSED
Gross Revenue	\$ 28,604,200	\$ 26,175,000	\$ 32,645,500	\$ 19,071,000
Less Capacity Fees	10,651,700	6,354,000	12,296,800	1,484,000
Net Revenue	\$ 17,952,500	\$ 19,821,000	\$ 20,348,700	\$ 17,587,000
Gross Expenses	\$ 13,163,357	\$ 21,792,700	\$ 14,879,000	\$ 21,911,700
Less GASB 68 Pension Expense	167,500	283,000	-	222,000
Less Depreciation	2,923,539	3,000,000	3,086,900	3,025,000
Net Expenses	\$ 10,072,318	\$ 18,509,700	\$ 11,792,100	\$ 18,664,700
Net Increase/(loss)	\$ 7,880,182	\$ 1,311,300	\$ 8,556,600	\$ (1,077,700)

Scenario 2A

Stage 3 Water Restrictions requiring 20% reduction in water usage to 9878.51 AF. Implement Stage 2 Drought Reduction Rate of \$0.36/ccf, generating \$1,550,000 in Drought Surcharges. Purchase additional water available of 7,000AF (\$2,793,000) as well as 20% available but not sold of 2,200AF (\$877,800).

	2022			
	2021 <u>ACTUAL</u>	ADOPTED <u>(AMENDED)</u>	2022 <u>PROJECTED</u>	2023 <u>PROPOSED</u>
Gross Revenue	\$ 28,604,200	\$ 26,175,000	\$ 32,645,500	\$ 20,621,000
Less Capacity Fees	10,651,700	6,354,000	12,296,800	1,484,000
Net Revenue	\$ 17,952,500	\$ 19,821,000	\$ 20,348,700	\$ 19,137,000
Gross Expenses	\$ 13,163,357	\$ 21,792,700	\$ 14,879,000	\$ 25,582,500
Less GASB 68 Pension Expense	167,500	283,000	-	222,000
Less Depreciation	2,923,539	3,000,000	3,086,900	3,025,000
Net Expenses	\$ 10,072,318	\$ 18,509,700	\$ 11,792,100	\$ 22,335,500
Net Increase/(loss)	\$ 7,880,182	\$ 1,311,300	\$ 8,556,600	\$ (3,198,500)

Scenario 2B

Stage 3 Water Restrictions requiring 20% reduction in water usage to 9878.51 AF. No Drought Surcharge implemented. Purchase additional water available of 7,000AF (\$2,793,000) as well as 20% available but not sold of 2,200AF (\$877,800)

	2022			
	2021 <u>ACTUAL</u>	ADOPTED <u>(AMENDED)</u>	2022 <u>PROJECTED</u>	2023 <u>PROPOSED</u>
Gross Revenue	\$ 28,604,200	\$ 26,175,000	\$ 32,645,500	\$ 19,071,000
Less Capacity Fees	10,651,700	6,354,000	12,296,800	1,484,000
Net Revenue	\$ 17,952,500	\$ 19,821,000	\$ 20,348,700	\$ 17,587,000
Gross Expenses	\$ 13,163,357	\$ 21,792,700	\$ 14,881,800	\$ 25,582,500
Less GASB 68 Pension Expense	167,500	283,000	-	222,000
Less Depreciation	2,923,539	3,000,000	3,086,900	3,025,000
Net Expenses	\$ 10,072,318	\$ 18,509,700	\$ 11,794,900	\$ 22,335,500
Net Increase/(loss)	\$ 7,880,182	\$ 1,311,300	\$ 8,553,800	\$ (4,748,500)

Scenario 3

Although Stage 3 Water Restrictions, no reduction usage of available 12,348.14 AF of water. No Drought Surcharge needed. Purchase additional water available 7000AF (\$2,793,000).

	2022			
	2021	ADOPTED	2022	2023
	ACTUAL	(AMENDED)	PROJECTED	PROPOSED
Gross Revenue	\$ 28,604,200	\$ 26,175,000	\$ 32,645,500	\$ 21,527,000
Less Capacity Fees	10,651,700	6,354,000	12,296,800	1,484,000
Net Revenue	\$ 17,952,500	\$ 19,821,000	\$ 20,348,700	\$ 20,043,000
Gross Expenses	\$ 13,163,357	\$ 21,792,700	\$ 14,879,000	\$ 25,582,500
Less GASB 68 Pension Expense	167,500	283,000	-	222,000
Less Depreciation	2,923,539	3,000,000	3,086,900	3,025,000
Net Expenses	\$ 10,072,318	\$ 18,509,700	\$ 11,792,100	\$ 22,335,500
Net Increase/(loss)	\$ 7,880,182	\$ 1,311,300	\$ 8,556,600	\$ (2,292,500)

Major Changes from 2022 to 2023 (Expenses)

Approved Additional Water Purchases (7,000AF)	\$ 2,793,000
Additional Water Purchases from 20% reduction (2,200AF)	877,800
Additional Expenses related to paving due to City moratorium	500,000
Personnel (includes pending considerations)	684,500
New IT expense for AMR/AMI	183,000
Major Change Total	\$ 5,038,300

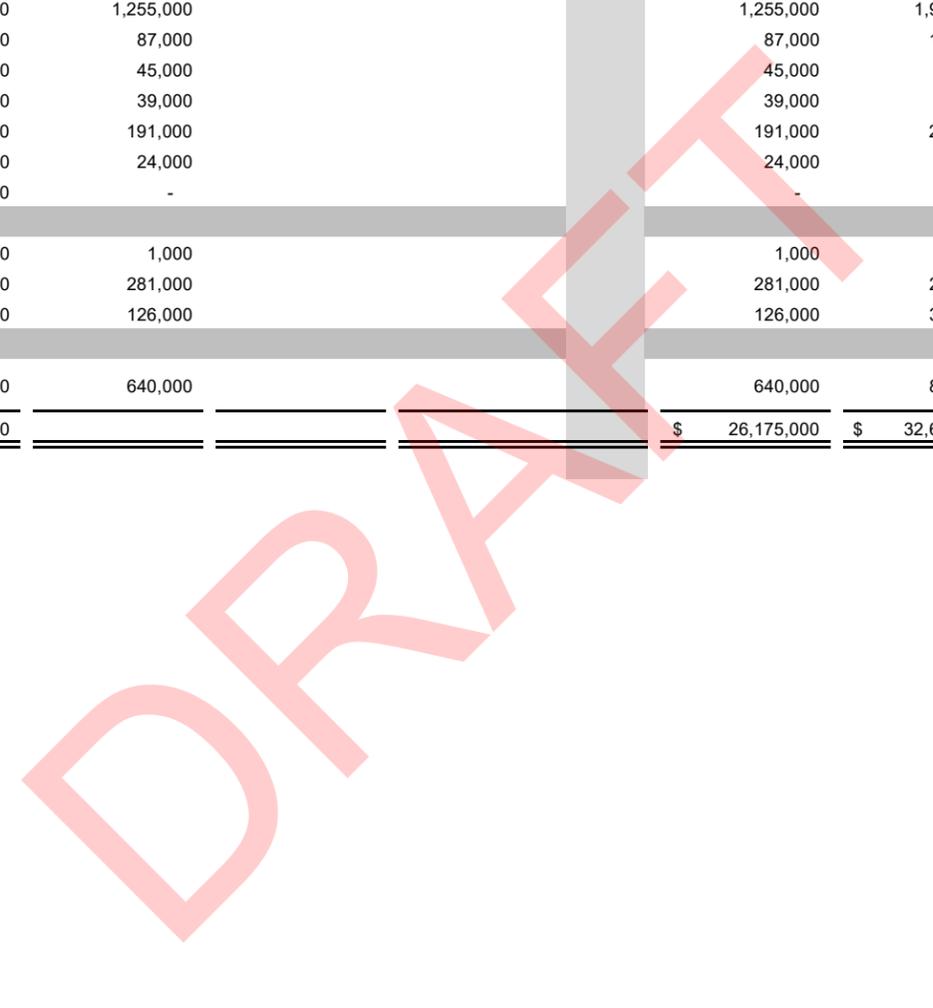
BCVWD
DRAFT - Revenues
2023 Budget

Account No.	Account Name	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change	2023 Notes
Water Sales												
01-50-510-410100	Sales	\$ 5,626,822	\$ 5,699,800	\$ 6,367,000				\$ 6,367,000	\$ 6,060,900	4,743,000	\$ (1,624,000)	2023 Water rate model projection based on 20% decrease in Production/Consumption (9,878.51 AF); (Rates tab D181:D187+D190) 20% reduction of 2,469.63 AF = 1,075,770.83 ccf x \$0.36 = \$387,2
01-50-510-410111	Drought Surcharges			\$ -						-		2023 Water rate model projection based on 20% decrease in Production/Consumption (9,878.51 AF); (Rates tab, cell D188)
01-50-510-410151	Agricultural Irrigation Sales	22,316	21,500	29,000				29,000	18,400	20,000	(9,000)	2023 Water rate model projection based on 20% decrease in Production/Consumption (9,878.51 AF); (Rates tab, cell D189)
01-50-510-410171	Construction Sales	101,314	173,500	203,000				203,000	186,700	160,000	(43,000)	2023 per updated water rate model projection; Note 2021/2022 Adopted missed Fixed Fire Service Charges in error, corrected for 2023 (Rates tab, cell E191+F191)
01-50-510-413011	Fixed Meter Charges	3,661,781	4,295,900	4,243,000				4,243,000	4,679,700	5,138,000	895,000	
Development and Installation Charges												
01-50-510-413021	Meter Fees	300,000	509,800	300,000				300,000	782,500	300,000	-	Based on PY Budget. Slowdown anticipated in 2022.
01-50-510-419011	Development Income	60,000	239,300	226,000				226,000	238,200	226,000	-	2022 Budget plus contracted Inspection (see expense 01-40-440-500190)
01-50-510-419012	Development Income - GIS	300,000	117,000	308,000				308,000	-	308,000	-	Based on 1117 EDU@\$275/mtr
Pass thru Surcharges												
01-50-510-415001	SGPWA Importation Charges	3,870,300	3,956,200	4,349,000				4,349,000	4,072,200	3,099,000	(1,250,000)	2023 Water rate proposed based on 20% decrease in Production/Consumption (9,878.51 AF) at rate of \$0.72 as of January 1, 2023
01-50-510-415011	SCE Power Charges	1,816,800	1,872,400	2,467,000				2,467,000	2,227,100	1,808,000	(659,000)	2023 Water rate proposed based on 20% decrease in Production/Consumption (9,878.51 AF) at rate of \$0.42 as of January 1, 2023
Other Charges for Service												
01-50-510-413001	Backflow Administration Charges	45,000	48,700	51,000				51,000	51,000	64,000	13,000	Projected ending 2022 plus anticipated fee increase from \$40 to \$50 (25%)
01-50-510-417001	2nd Notice Charges	100,000	62,000	61,000				61,000	48,700	49,000	(12,000)	Projected ending 2022
01-50-510-417011	3rd Notice Charges	50,000	18,800	14,000				14,000	20,900	63,000	49,000	Projected ending 2022 plus anticipated penalty increase from \$5 to \$15 (200%)
01-50-510-417021	Account Reinstatement Fees	10,000	1,200	10,000				10,000	49,100	50,000	40,000	Projected ending 2022
01-50-510-417031	Lien Processing Fees	2,000	300	2,000				2,000	4,200	8,000	6,000	Projected ending 2022 plus anticipated fee increase from \$100 to \$170 (70%)
01-50-510-417041	Credit Check Processing Fees	9,600	10,800	11,000				11,000	11,400	23,000	12,000	Projected ending 2022 plus anticipated fee increase from \$5 to \$10 (100%)
01-50-510-417051	Return Check Fees	4,000	2,900	3,000				3,000	4,400	5,000	2,000	Projected ending
01-50-510-417061	Customer Damages/Upgrade Charges	22,000	26,100	22,000				22,000	38,300	22,000	-	Based on PY Budget
01-50-510-417071	After-Hours Call Out Charges	600	600	1,000				1,000	900	4,000	3,000	Projected ending 2022 plus anticipated fee increase from \$50 to \$200
01-50-510-417081	Bench Test Fees (Credits)	90	-	-				-	-	-	-	Projected ending 2022
01-50-510-417091	Credit Card Processing Fees	78,000	52,500	51,000				51,000	62,100	93,000	42,000	Projected ending 2022 with inflation plus anticipated fee increase from \$1.75 to \$2.5 (43%)
01-50-510-419001	Rebates/Reimbursements	-	28,900	-				-	-	-	-	unpredictable
01-50-510-419021	Recharge Income	-	-	-				-	-	-	-	unpredictable, Banning may not buy
01-50-510-419031	Well Maintenance Reimbursement	7,500	10,100	8,000				8,000	208,500	85,000	77,000	Based on average of 2021 and 2020, excluding reimbursements for facilities improvements (50% reimbursement)
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-				-	-	-	-	unpredictable
01-50-510-419061	Miscellaneous Income	500	66,100	1,000				1,000	62,800	1,000	-	Based on PY Budget
District Housing Charges												
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	2,400	2,400	9,000				9,000	9,400	10,000	1,000	Projected ending 2022 with inflation
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	2,400	2,400	6,000				6,000	6,000	7,000	1,000	Projected ending 2022 with inflation
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	2,400	2,400	7,000				7,000	6,700	8,000	1,000	Projected ending 2022 with inflation
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	2,400	2,400	5,000				5,000	5,500	6,000	1,000	Projected ending 2022 with inflation
01-50-510-471101	Utilities - 12303 Oak Glen Rd	4,118	4,200	5,000				5,000	4,200	5,000	-	Projected ending 2022 with inflation
01-50-510-471111	Utilities - 13695 Oak Glen Rd	4,000	3,700	4,000				4,000	4,200	5,000	1,000	Projected ending 2022 with inflation

BCVWD
DRAFT - Revenues
2023 Budget

Account No.	Account Name	2021	2021	2022	2022	2022		2022	2022	2023		
REVENUE	UPDATED 10/6/2022	ADOPTED	ACTUAL	ADOPTED	Additions	Deletions	Notes	ADOPTED (Amended)	PROJECTED	PROPOSED	Change	2023 Notes
01-50-510-471121	Utilities - 13697 Oak Glen Rd	5,000	4,900	6,000				6,000	4,600	5,000	(1,000)	Projected ending 2022 with inflation
01-50-510-471131	Utilities - 9781 Avenida Miravilla	3,600	3,700	4,000				4,000	3,300	4,000	-	Projected ending 2022 with inflation
Capacity Charges												
01-50-510-481001	Capacity Fees-Wells	1,496,528	1,638,100	1,210,000				1,210,000	1,887,400	279,000	(931,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481006	Capacity Fees-Water Rights (SWP)	383,425	2,497,900	766,000				766,000	2,866,400	177,000	(589,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481012	Capacity Fees-Water Treatment Plant	711,933	779,300	576,000				576,000	897,900	133,000	(443,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481018	Capacity Fees-Local Water Resources	151,805	989,000	304,000				304,000	1,134,900	70,000	(234,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481024	Capacity Fees-Recycled Water Facilities	1,083,746	1,192,800	877,000				877,000	1,414,800	202,000	(675,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481030	Capacity Fees-Transmission (16")	1,212,064	1,326,700	980,000				980,000	1,528,700	226,000	(754,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481036	Capacity Fees-Storage	1,552,184	1,699,000	1,255,000				1,255,000	1,957,600	289,000	(966,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481042	Capacity Fees-Booster	107,447	117,600	87,000				87,000	135,500	20,000	(67,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481048	Capacity Fees-Pressure Reducing Stations	54,883	60,100	45,000				45,000	69,200	11,000	(34,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481054	Capacity Fees-Miscellaneous Projects	47,926	52,500	39,000				39,000	60,400	9,000	(30,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-481060	Capacity Fees-Financing Costs	235,765	258,300	191,000				191,000	298,800	44,000	(147,000)	Based on 143.85, down from 626 estimated in 2022
01-50-510-485001	Front Footage Fees	23,370	40,400	24,000				24,000	45,200	24,000	-	Based on PY Budget
01-50-510-419043	Fixed Asset Inv (Treated as contributed capital)		324,700	-				-		-	-	
Interest Earned												
01-50-510-490001	Interest Income - Bonita Vista	1,600	800	1,000				1,000	400	1,000	-	Based on amortization schedule
01-50-510-490011	Interest Income-Fairway Canyon	46,829	40,800	281,000				281,000	276,000	252,000	(29,000)	Based on amortization schedule for Phase 2 and 4
01-50-510-490021	Interest Income - General	600,000	176,600	126,000				126,000	307,900	231,000	105,000	Projected ending with interest decrease factor of 75%
Grant Revenue												
01-50-510-419051	Grant Revenue	642,091	493,800	640,000				640,000	892,500	784,000	144,000	\$1.5M AMR/AM Grant less \$640K (2022) less \$76K (2021)
		<u>\$ 24,466,537</u>	<u>\$ 28,928,900</u>					<u>\$ 26,175,000</u>	<u>\$ 32,645,500</u>	<u>\$ 19,071,000</u>	<u>\$ (7,104,000)</u>	<u>\$ -</u>

Updated by SMM; UPDATED 10/6/2022



BCVWD
DRAFT - Expenses
2023 Budget

Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
Board of Directors													
01-10-110-500101	Board of Directors Fees	\$ 63,100	\$ 63,017	\$ 79,000	\$ 7,800		mid-year	\$ 86,800	\$ 84,200	87,500	\$ 700	0.81%	From 302 to 335 meetings based on historical averages and expected WasteReuse and Sites Reservoir activity; Per Diem amount of \$260 per day for meetings
01-10-110-500115	Social Security	4,005	3,906	5,000	500		mid-year	5,500	5,200	5,500	-	0.00%	
01-10-110-500120	Medicare	1,158	914	2,000	200		mid-year	2,200	1,200	1,500	(700)	-31.82%	
01-10-110-500125	Health Insurance	127,141	20,617	76,000		(8,800)	mid-year	67,200	42,600	75,500	8,300	12.35%	Budget for 3 Directors, only 2 used in 2022
01-10-110-500140	Life Insurance	120	80	1,000	200		mid-year	1,200	100	2,000	800	66.67%	Combination of increased number of meetings as well as rounding (to nearest \$500)
01-10-110-500143	EAP Program	360	93	1,000	100		mid-year	1,100	100	500	(600)	-54.55%	
01-10-110-500145	Workers' Compensation	521	325	1,000				1,000	500	1,000	-	0.00%	
01-10-110-500175	Training/Education/Mtgs/Travel	10,000	4,682	14,000	7,000		mid-year	21,000	23,000	26,500	5,500	26.19%	Additional BOD participation
01-10-110-550012	Election Expenses	112,500	58,044	10,000		(4,000)	mid-year	6,000	-	87,000	81,000	1350.00%	3 BOD for 2022 re-election will be billed 2023; Working with County Registrar office for official quote, may be adjusted
01-10-110-550042	Supplies-Other	1,000	-	4,000		(3,000)	mid-year	1,000	200	1,000	-	0.00%	
01-10-110-550051	Advertising/Legal Notices	2,400	690	4,000				4,000	2,700	2,500	(1,500)	-37.50%	
								197,000	159,800	290,500	93,500	47.46%	2.46%
Engineering													
01-20-210-500105	Labor	561,698	383,251	567,000				567,000	422,000	582,000	15,000	2.65%	Includes option for Associate Civil Engineer I, 2022 savings mostly due to open consultant and intern positions
01-20-210-500114	Incentive Pay	-	-					-	-	6,000	6,000	100.00%	added as part of 2022 MOU
01-20-210-500115	Social Security	39,169	24,121	40,000				40,000	26,600	43,000	3,000	7.50%	
01-20-210-500120	Medicare	9,164	5,820	10,000				10,000	6,300	10,500	500	5.00%	
01-20-210-500125	Health Insurance	107,328	47,766	101,000				101,000	66,200	101,000	-	0.00%	
01-20-210-500140	Life Insurance	2,736	500	2,000				2,000	700	1,000	(1,000)	-50.00%	
01-20-210-500143	EAP Program	344	93	1,000				1,000	100	500	(500)	-50.00%	
01-20-210-500145	Workers' Compensation	5,778	2,505	5,000				5,000	2,800	5,500	500	10.00%	
01-20-210-500150	Unemployment Insurance	19,100	886	20,000				20,000	-	8,500	(11,500)	-57.50%	Standard 3.4% reduced by historical avrg
01-20-210-500155	Retirement/CalPERS	90,255	50,200	90,000				90,000	56,100	80,500	(9,500)	-10.56%	PEPRA assigned to vacant positions, instead of Classic
01-20-210-500165	Uniforms & Employee Benefits	350	-	1,000				1,000	-	500	(500)	-50.00%	4 permanent @\$100 max, 2 part time @\$50 max
01-20-210-500175	Training/Education/Mtgs/Travel	6,000	1,757	6,000				6,000	2,900	8,000	2,000	33.33%	Added ACWA conference
01-20-210-500180	Accrued Sick Leave Expense	28,816	7,790	29,000				29,000	1,400	31,000	2,000	6.90%	
01-20-210-500185	Accrued Vacation Leave Expense	21,282	15,174	23,000				23,000	9,700	28,500	5,500	23.91%	Additional accruals for staff hitting 5-years
01-20-210-500187	Accrual Leave Payments	14,510	6,461	16,000				16,000	4,300	42,000	26,000	162.50%	
01-20-210-500190	Temporary Labor	-	-	-				-	14,200	-	-	0.00%	If used, transfer from Labor from unfilled Consultant 2 position
01-20-210-500195	CIP Related Labor	(225,000)	13,949	(225,000)				(225,000)	(55,900)	(225,000)	-	0.00%	
01-20-210-550030	Membership Dues	900	408	2,000				2,000	700	2,000	-	0.00%	
01-20-210-550029	Administrative Expenses	-	-	-				-	-	5,000	5,000	100.00%	new GL for 2023, is for documents required for administrative work specific to Engineering (title reports, grants deeds, etc.); source is transfer from Advertising/Legal Notices
01-20-210-550046	Office Equipment	-	-	-				-	-	6,000	6,000	100.00%	new GL for 2023, anticipated purchase of specialized filing cabinets (qty 2) for Engineering related documents
01-20-210-550051	Advertising/Legal Notices	2,000	1,140	10,000				10,000	500	5,000	(5,000)	-50.00%	Transferred portion to new GL for 2023 for Administrative Expenses; this remains for legally noticed and advised activity in the local newspaper
								698,000	558,600	741,500	43,500	6.23%	1.15%
Professional Services													
01-20-210-540012	Development Reimbursable Engineering	-	-	-				-	-	-	-	0.00%	
01-20-210-540014	Development Reimbursable GIS	300,000	113,270	75,000				75,000	19,200	50,000	(25,000)	-33.33%	
01-20-210-540018	Grant & Loan Procurement	-	-	-				-	-	-	-	0.00%	
01-20-210-540048	Permits, Fees & Licensing	2,060	26	3,000				3,000	-	3,000	-	0.00%	
01-20-210-580031	Outside Engineering	60,000	2,473	60,000				60,000	-	60,000	-	0.00%	
01-20-210-580032	CIP Related Outside Engineering	(41,280)	-	(42,000)				(42,000)	-	(42,000)	-	0.00%	
01-30-310-550061	Media Outreach	-	-	-				-	25,500	25,500	25,500	100.00%	new GL for 2023, for additional outreach including translation services, Facebook posting boosts, Letterhead and Memo templates, and printing costs through 3rd party vendor
01-30-310-580001	Accounting and Audit	36,050	35,138	37,000				37,000	29,900	46,500	9,500	25.68%	Finance audit, Single Audit, GASB reporting, GAAFR renewal, CSMFO and GFOA budget applications, etc.
01-30-310-580011	General Legal	143,500	103,193	112,000				112,000	60,200	112,000	-	0.00%	2022 had fewer cases than expected, not applying to 2023

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Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
01-30-310-580036	Other Professional Services	132,200	80,779	317,000	7,500	(13,800)	carryover; mid-year	310,700	62,200	175,500	(135,200)	-43.51%	Townsend \$60k, CV Strat \$100k (pending RFP), HR Dynamics (\$15k); shredding service
01-50-510-550096	Beaumont Basin Watermaster	49,600	46,005	50,000	2,500		mid-year	52,500	64,900	72,000	19,500	37.14%	Increased by \$18k for 1/5 of Charges for Professional Admin and Tech support approved at 6/1 meeting WM No. 22-22
01-50-510-550097	SAWPA Basin Monitoring Program	19,400	19,295	19,000	5,300		mid-year	24,300	23,600	31,500	7,200	29.63%	historical % increase applied
								632,500	285,500	534,000	(98,500)	-15.57%	-2.59%
Finance and Administration													
01-30-310-500105	Labor	1,174,047	865,576	1,225,000		(8,000)	mid-year	1,217,000	1,038,900	1,356,000	139,000	11.42%	Includes newCSR2 to replace CSR1 and two temp part-time AMR reps combined into one full time temp employee; 2022 projections impacted by open CSR1 position mid-year and CSR1 temp unfilled
01-30-310-500110	Overtime	5,214	5,113	9,000	7,800	(1,800)	mid-year	15,000	7,900	11,000	(4,000)	-26.67%	
01-30-310-500111	Double Time	1,093	1,035	1,000	2,000		mid-year	3,000	2,500	2,500	(500)	-16.67%	Increased usage in 2022 when had staffing shortages, may see additional need with reduced CSR staff
01-30-310-500114	Incentive Pay	-	-					-	-	18,000	18,000	100.00%	Added 2022
01-30-310-500115	Social Security	88,696	54,942	92,000				92,000	65,100	103,000	11,000	11.96%	
01-30-310-500120	Medicare	20,759	14,460	22,000				22,000	16,700	24,500	2,500	11.36%	
01-30-310-500125	Health Insurance	268,320	199,133	348,000				348,000	241,100	333,000	(15,000)	-4.31%	
01-30-310-500130	CalPERS Health Administration Costs	2,500	1,761	2,000				2,000	2,400	2,500	500	25.00%	Additional inactives/retirees
01-30-310-500140	Life Insurance	6,348	1,313	4,000				4,000	1,800	2,500	(1,500)	-37.50%	
01-30-310-500143	EAP Program	885	234	2,000				2,000	300	1,000	(1,000)	-50.00%	
01-30-310-500145	Workers' Compensation	11,734	5,120	10,000				10,000	6,200	11,000	1,000	10.00%	
01-30-310-500150	Unemployment Insurance	40,094	-	42,000				42,000	-	20,000	(22,000)	-52.38%	Standard 3.4% reduced by historical avrg
01-30-310-500155	Retirement/CalPERS	211,738	187,664	244,000				244,000	204,400	255,500	11,500	4.71%	
01-30-310-500161	Estimated Current Year OPEB Expense	151,500	220,043	213,000				213,000	-	215,000	2,000	0.94%	Based on prior 4-year average; GASB 75
01-30-310-500165	Uniforms & Employee Benefits	1,000	720	1,000				1,000	1,300	1,000	-	0.00%	
01-30-310-500175	Training/Education/Mtgs/Travel	11,300	5,359	31,000				31,000	29,300	40,500	9,500	30.65%	Includes Conferences for Finance list CMTA, CSDA, GFOA and Springbrook. Also includes specialized courses for grants, Brown Act, internal notary, and customer service trainings
01-30-310-500180	Accrued Sick Leave Expense	57,478	27,219	63,000				63,000	31,100	71,500	8,500	13.49%	
01-30-310-500185	Accrued Vacation Leave Expense	86,947	22,035	89,000				89,000	35,200	107,000	18,000	20.22%	Management Analyst I now salary
01-30-310-500187	Accrual Leave Payments	93,571	74,483	93,000				93,000	69,000	112,500	19,500	20.97%	More hours of eligible payouts than prior year
01-30-310-500190	Temporary Labor	65,654	65,158	45,000		(10,000)	mid-year	35,000	1,000	17,000	(18,000)	-51.43%	Customer Service assistance for 3 months (520 hours) @ \$32/hr.
01-30-310-500195	CIP Related Labor	(16,032)	(45,590)	(16,000)				(16,000)	-	(16,000)	-	0.00%	
01-30-310-550001	Bank/Financial Service Fees	14,100	5,751	17,000				17,000	1,900	12,000	(5,000)	-29.41%	2022 decrease in fees due to high balance, will be reduced 4th qtr and in 2023 to maximize investments
01-30-310-550006	Cashiering Shortages/Overages	50	(101)	100				100	(100)	100	-	0.00%	
01-30-310-550008	Transaction/Return Fees	2,500	869	3,000				3,000	1,100	3,000	-	0.00%	
01-30-310-550010	Transaction/Credit Card Fees	84,500	84,360	80,000				80,000	94,800	90,000	10,000	12.50%	Avg as of Aug 2022 \$7500 (x12)
01-30-310-550014	Credit Check Fees	10,300	6,249	7,000				7,000	6,600	7,000	-	0.00%	
01-30-310-550030	Membership Dues	38,960	38,318	40,000				40,000	38,100	42,000	2,000	5.00%	Includes District-wide = WateRuse \$1200, AWWA \$4600, CSDA \$8200, ACWA \$24k
01-30-310-550036	Notary & Lien Fees	2,060	750	3,000				3,000	1,100	3,000	-	0.00%	
01-30-310-550042	Office Supplies	10,300	9,897	10,000				10,000	12,000	11,000	1,000	10.00%	
01-30-310-550046	Office Equipment	4,700	8,938	5,000		(775)	transfer	4,225	6,400	5,500	1,275	30.18%	Added 4 Office Chairs replaced \$1800
01-30-310-550048	Postage	14,000	3,615	40,000				40,000	3,500	58,000	18,000	45.00%	Includes \$4500 for stamping machine to reduce stamp costs; added 2 additional mailers @\$9k each
01-30-310-550050	Utility Billing Service	70,000	69,623	81,000				81,000	78,500	90,000	9,000	11.11%	Accounts for growth and potential additional past dues
01-30-310-550051	Advertising/Legal Notices	3,300	532	1,000	6,000		mid-year	7,000	1,600	3,500	(3,500)	-50.00%	Includes Unclaimed Funds @\$700, 2 RPFS @\$500
01-30-310-550054	Property, Auto & General Liability Insurance	108,700	108,645	120,000	10,000		mid-year	130,000	127,200	165,000	35,000	26.92%	Additions found 2021 added \$39k to 2022. More additions 2022, anticipate bill 2023
01-30-310-550066	Subscriptions	2,000	-	-				-	-	-	-	0.00%	
01-30-310-550072	Miscellaneous Operating Expenses	1,000	27	1,000				1,000	100	500	(500)	-50.00%	
01-30-310-550078	Bad Debt Expense	25,000	-	25,000				25,000	-	25,000	-	0.00%	
01-30-310-560000	GASB 68 Pension Expense	167,500	(489,557)	283,000				283,000	-	222,000	(61,000)	-21.55%	Non-cash transaction
								3,241,325	2,127,000	3,426,600	185,275	5.72%	4.88%
Depreciation													
01-30-310-550084	Depreciation	2,850,000	2,923,539	3,000,000				3,000,000	3,086,900	3,025,000	25,000	0.83%	Non-cash transaction
								3,000,000	3,086,900	3,025,000	25,000	0.83%	0.66%
Human Resources and Risk Management													
01-30-320-500105	Labor	63,292	55,778	71,000		(1,600)	transfer	69,400	71,400	92,500	23,100	33.29%	Includes Koff increase of \$9.28/hr. + COLA + next step
01-30-320-500110	Overtime	3,363	3,354	3,000				3,000	2,700	-	(3,000)	-100.00%	

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Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
01-30-320-500111	Double Time	500	457	-	1,600		transfer	1,600	800	-	(1,600)	-100.00%	
01-30-320-500114	Incentive Pay	-	-					-	-	1,500	1,500	100.00%	added as part of 2022 MOU
01-30-320-500115	Social Security	5,280	3,857	6,000				6,000	4,800	6,500	500	8.33%	
01-30-320-500120	Medicare	1,084	902	2,000				2,000	1,100	1,500	(500)	-25.00%	
01-30-320-500125	Health Insurance	26,832	15,338	26,000				26,000	17,400	25,500	(500)	-1.92%	
01-30-320-500140	Life Insurance	444	84	1,000				1,000	100	500	(500)	-50.00%	
01-30-320-500143	EAP Program	72	19	1,000				1,000	-	500	(500)	-50.00%	
01-30-320-500145	Workers' Compensation	661	314	1,000				1,000	400	1,000	-	0.00%	
01-30-320-500150	Unemployment Insurance	2,287	-	3,000				3,000	-	1,500	(1,500)	-50.00%	Standard 3.4% reduced by historical avrg
01-30-320-500155	Retirement/CalPERS	11,828	6,167	8,000				8,000	8,200	9,500	1,500	18.75%	
01-30-320-500165	Uniforms & Employee Benefits	111	-	200				200	-	200	-	0.00%	
01-30-320-500175	Training/Education/Mtgs/Travel	9,400	979	13,000				13,000	8,100	7,500	(5,500)	-42.31%	
01-30-320-500176	District Professional Development	29,000	17,100	24,000	17,000		carryover	41,000	24,400	20,000	(21,000)	-51.22%	Includes District Professional Development and Leadership programs as well as regulatory requirements
01-30-320-500177	General Safety Training & Supplies	28,250	9,677	31,000				31,000	17,500	32,000	1,000	3.23%	Includes Safety Compliance Trainings, OSHA Drills and training, First Aid supplies and training, and supplies like posters, clipboards, whistles
01-30-320-500180	Accrued Sick Leave Expense	3,106	2,095	4,000				4,000	2,200	5,500	1,500	37.50%	
01-30-320-500185	Accrued Vacation Leave Expense	3,202	3,131	4,000				4,000	700	5,000	1,000	25.00%	Human Resource Administrator now salary
01-30-320-500187	Accrual Leave Payments	449	-	2,000				2,000	-	-	(2,000)	-100.00%	
01-30-320-500190	Temporary Labor	-	-	-				-	-	5,000	5,000	100.00%	For temporary assistance with a specific project
01-30-320-550024	Employment Testing	4,530	2,482	8,500				8,500	2,300	6,000	(2,500)	-29.41%	Absorbed 550024 Employment testing for 410/440/460/470; expect fewer recruits
01-30-320-550025	Employee Retention	4,600	1,017	5,000				5,000	1,300	5,500	500	10.00%	Includes Certificates, lunch and learn events, and service recognition
01-30-320-550026	Recruitment Expense	8,059	3,977	13,000				13,000	4,000	11,000	(2,000)	-15.38%	Expecting fewer recruits
01-30-320-550028	District Certification	2,550	2,338	4,000				4,000	2,500	6,000	2,000	50.00%	Due to larger headcount
01-30-320-550030	Membership Dues	2,170	1,708	3,000				3,000	2,000	2,500	(500)	-16.67%	Includes CalPERLA, SHRM, CalChamber, and other HR related
01-30-320-550042	Office Supplies	2,500	1,162	3,000				3,000	1,100	3,000	-	0.00%	
01-30-320-550051	Advertising/Legal Notices	2,485	1,106	4,000				4,000	1,000	4,000	-	0.00%	
01-30-320-580036	Other Professional Services	92,000	62,522	45,000	18,500		carryover	63,500	66,500	26,000	(37,500)	-59.06%	Includes LCW Consortium, and Branding materials for recruitment and business activities
Information Technology								321,200	240,500	279,700	(41,500)	-12.92%	-1.09%
01-35-315-500105	Labor	142,214	135,451	152,000				152,000	146,400	163,000	11,000	7.24%	
01-35-315-500114	Incentive Pay	-	-					-	-	1,500	1,500	100.00%	added as part of 2022 MOU
01-35-315-500115	Social Security	11,298	8,874	12,000				12,000	9,200	13,000	1,000	8.33%	
01-35-315-500120	Medicare	2,643	2,434	3,000				3,000	2,500	3,500	500	16.67%	
01-35-315-500125	Health Insurance	28,132	26,048	26,000				26,000	26,900	25,500	(500)	-1.92%	
01-35-315-500140	Life Insurance	936	196	1,000				1,000	200	500	(500)	-50.00%	
01-35-315-500143	EAP Program	72	19	1,000				1,000	-	500	(500)	-50.00%	
01-35-315-500145	Workers' Compensation	1,476	699	2,000				2,000	800	1,500	(500)	-25.00%	
01-35-315-500150	Unemployment Insurance	4,880	-	6,000				6,000	-	2,500	(3,500)	-58.33%	Standard 3.4% reduced by historical avrg
01-35-315-500155	Retirement/CalPERS	15,804	15,494	18,000				18,000	17,300	20,000	2,000	11.11%	
01-35-315-500165	Uniforms & Employee Benefits	-	-	-				-	-	-	-	0.00%	
01-35-315-500175	Training/Education/Mtgs/Travel	4,120	3,239	5,000				5,000	7,700	5,000	-	0.00%	Same as Prior Year
01-35-315-500180	Accrued Sick Leave Expense	1,270	(201)	9,000				9,000	-	9,500	500	5.56%	
01-35-315-500185	Accrued Vacation Leave Expense	4,235	(13,885)	16,000				16,000	1,800	18,000	2,000	12.50%	
01-35-315-500187	Accrual Leave Payments	32,460	32,337	15,000				15,000	25,300	18,500	3,500	23.33%	
01-35-315-500190	Temporary Labor	-	-	-				-	-	-	-	0.00%	
01-35-315-500195	CIP Related Labor	(32,875)	-	(33,000)				(33,000)	-	(33,000)	-	0.00%	Same as Prior Year
01-35-315-501511	Telephone/Internet Service	42,568	46,967	45,000				45,000	55,300	53,000	8,000	17.78%	Rate increases with Avg Phone bill \$2600, Internet \$800, and Satellites at \$300 each
01-35-315-501521	Building Alarms and Security	-	-	10,000				10,000	9,000	17,500	7,500	75.00%	Alarms and service calls for Main office, Engineering, 12th/Palm; added Cherry Yard and Noble Creek Warehouse
01-35-315-540014	GIS Maintenance and Updates	-	-	10,000				10,000	5,700	10,000	-	0.00%	Nobel system updates that are unable to charge to developers
01-35-315-550030	Membership Dues	2,060	2,051	3,000				3,000	2,200	3,000	-	0.00%	Same as Prior Year
01-35-315-550044	Printing/Toner & Maintenance	19,000	18,764	28,000				28,000	22,900	28,000	-	0.00%	Expect decrease in usage; 2022 included 2 replaced printers (efficient) and 2 new printers
01-35-315-550051	Advertising/Legal Notices	-	-	-				-	-	-	-	0.00%	
01-35-315-550058	Cyber Security Liability Insurance	-	-	-				-	-	7,000	7,000	100.00%	new GL for 2023, new JPIA charge requirement

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Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
01-35-315-580016	Computer Hardware	23,700	13,487	30,000				30,000	29,500	30,000	-	0.00%	Infrastructure upgrades or replacements ; includes additional equipment like keyboards, laptops, etc.
01-35-315-580021	IT/Software Support	5,150	3,503	8,000				8,000	-	8,000	-	0.00%	Same as Prior year
01-35-315-580026	License/Maintenance/Support	205,400	147,677	220,000				220,000	222,100	250,000	30,000	13.64%	Various including ERP system, HR system, Networking systems, licensed and \$25k towards new (not yet approved) E-budget software
01-35-315-580027	AMR/AMI Annual Support	-	-					-	-	183,000	183,000	100.00%	new GL for 2023; includes Network fees, Antennas, and hosting NOTE: Services could be prorated based on implementation date
01-35-315-580028	Cybersecurity Software/Hardware	-		50,000				50,000	45,800	50,000	-	0.00%	
01-35-315-580030	Repair/Purchase Radio Comm Equip	6,500		7,000				7,000	-	10,000	3,000	42.86%	new GL for 2023, Replaced 01-40-470-520091 for radio maintenance and licensing
Source of Supply								644,000	630,600	899,000	255,000	39.60%	6.72%
01-40-410-500105	Labor	483,039	243,027	451,000				451,000	274,600	509,000	58,000	12.86%	2023 Includes Recycled Water Supervisor and 2021 incentive pay adjustment to step (1 emp); 2022 savings from unfilled Recycled Water Supervisor and Water Production Operator 1
01-40-410-500110	Overtime	16,292	5,280	15,000	2,000		mid-year	17,000	6,300	14,500	(2,500)	-14.71%	
01-40-410-500111	Double Time	6,751	2,555	3,000				3,000	200	3,500	500	16.67%	
01-40-410-500113	Standby/On-Call	12,250	9,450	13,000				13,000	10,500	15,000	2,000	15.38%	
01-40-410-500114	Incentive Pay	-	-					-	-	7,500	7,500	100.00%	added as part of 2022 MOU
01-40-410-500115	Social Security	36,063	18,130	34,000				34,000	20,600	38,500	4,500	13.24%	
01-40-410-500120	Medicare	8,439	4,240	8,000				8,000	4,800	9,500	1,500	18.75%	
01-40-410-500125	Health Insurance	187,824	94,528	151,000				151,000	102,700	138,500	(12,500)	-8.28%	
01-40-410-500140	Life Insurance	3,252	411	2,000				2,000	500	1,000	(1,000)	-50.00%	
01-40-410-500143	EAP Program	504	74	1,000				1,000	100	500	(500)	-50.00%	
01-40-410-500145	Workers' Compensation	24,270	7,721	19,000				19,000	9,100	21,500	2,500	13.16%	
01-40-410-500150	Unemployment Insurance	57,436	10,065	64,000		(38,000)	mid-year	26,000	500	31,500	5,500	21.15%	Standard 3.4% reduced by historical avrg
01-40-410-500155	Retirement/CalPERS	111,455	69,331	105,000				105,000	79,700	113,500	8,500	8.10%	
01-40-410-500165	Uniforms & Employee Benefits	4,052	1,160	4,000				4,000	1,500	5,000	1,000	25.00%	Additional Summer Safety Shirts
01-40-410-500175	Training/Education/Mtgs/Travel	6,000	3,110	6,000				6,000	2,800	6,000	-	0.00%	
01-40-410-500180	Accrued Sick Leave Expense	22,256	11,635	21,000				21,000	15,800	24,500	3,500	16.67%	
01-40-410-500185	Accrued Vacation Leave Expense	31,088	16,927	31,000				31,000	17,500	37,500	6,500	20.97%	
01-40-410-500187	Accrual Leave Payments	8,586	2,208	11,000				11,000	2,200	16,500	5,500	50.00%	
01-40-410-500195	CIP Related Labor	(30,000)	-	(20,000)				(20,000)	-	(20,000)	-	0.00%	
01-40-410-500501	State Project Water Purchases	3,870,300	1,163,484	4,349,000				4,349,000	649,200	7,182,000	2,833,000	65.14%	Water Order of 18,000 AF (\$399/AF) for 2023 as presented to the Board on 8/10/22; 11000AF = \$4,389,000 and 7,000 AF = \$2,793,000. With 20% reduction of 11,000 AF = 2200AF = \$877,800
01-40-410-500511	Ground Water Purchases	-	-	-				-	-	-	-	0.00%	
01-40-410-501101	Electricity - Wells	2,327,800	2,470,785	2,467,000	35,000		mid-year	2,502,000	2,665,600	2,550,000	48,000	1.92%	projected continued increases
01-40-410-501201	Gas - Wells	225	180	1,000				1,000	200	1,000	-	0.00%	
01-40-410-510011	Treatment & Chemicals	170,000	156,709	150,000				150,000	137,400	160,000	10,000	6.67%	delivery costs/inflation/increased cost of chlorine
01-40-410-510021	Lab Testing	67,000	57,083	90,000				90,000	94,200	90,000	-	0.00%	
01-40-410-510031	Small Tools, Parts & Maintenance	8,000	7,707	8,000				8,000	4,800	6,000	(2,000)	-25.00%	moved purchases for Maint. Wkr to 470
01-40-410-520021	Maintenance & Repair-Telemetry Equipment	4,280	-	5,000				5,000	1,900	5,000	-	0.00%	
01-40-410-520061	Maintenance & Repair-Pumping Equipment	100,713	59,115	303,000	54,400	(84,500)	carryover; mid-year	272,900	144,400	180,000	(92,900)	-34.04%	2022 included Wells 10, 18, and 23 rehab, not needed 2023
01-40-410-530001	Minor Capital Acquisitions	-	-					-	-	-	-	0.00%	new GL, nothing needed for this section
01-40-410-540084	Regulations Mandates & Tariffs	141,000	140,860	97,000				97,000	133,100	145,000	48,000	49.48%	Increased cost for permits, USA, AQMD, Business Plans (based on 2022 projections and 2021 Actual)
01-40-410-550066	Subscriptions	3,000	-	3,000				3,000	1,100	1,500	(1,500)	-50.00%	
Transmission and Distribution								8,360,900	4,381,300	11,294,000	2,933,100	35.08%	77.27%
01-40-440-500105	Labor	799,681	568,101	1,061,000				1,061,000	798,900	1,250,000	189,000	17.81%	2023 Includes 8 part time temporary employees totaling \$188,880 that are still under review for approval; 2022 shortages come from open positions from full and part-time staff. From Jan to Sept, there are 5,120 hours unfilled (based on full-time hours YTD) between 440, 450, 460 and 470
01-40-440-500110	Overtime	58,887	49,070	57,000	17,000		mid-year	74,000	56,000	63,500	(10,500)	-14.19%	
01-40-440-500111	Double Time	39,117	25,469	30,000	6,000		mid-year	36,000	36,400	34,500	(1,500)	-4.17%	
01-40-440-500113	Standby/On-Call	29,250	16,200	28,000				28,000	19,300	19,500	(8,500)	-30.36%	
01-40-440-500114	Incentive Pay	-	-					-	-	16,000	16,000	100.00%	added as part of 2022 MOU

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DRAFT - Expenses
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Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
01-40-440-500115	Social Security	65,568	45,497	85,000				85,000	61,900	98,000	13,000	15.29%	
01-40-440-500120	Medicare	15,331	10,998	20,000				20,000	14,500	23,000	3,000	15.00%	
01-40-440-500125	Health Insurance	294,316	173,056	351,000				351,000	220,200	346,000	(5,000)	-1.42%	
01-40-440-500140	Life Insurance	5,366	921	4,000				4,000	1,300	2,500	(1,500)	-37.50%	
01-40-440-500143	EAP Program	956	217	2,000				2,000	300	1,000	(1,000)	-50.00%	
01-40-440-500145	Workers' Compensation	33,774	13,825	36,000				36,000	19,700	42,500	6,500	18.06%	
01-40-440-500155	Retirement/CalPERS	184,185	141,992	224,000				224,000	174,100	237,500	13,500	6.03%	
01-40-440-500165	Uniforms & Employee Benefits	7,000	6,381	14,000				14,000	8,200	16,000	2,000	14.29%	If TEMPS not approved, reduce to 14000
01-40-440-500175	Training/Education/Mtgs/Travel	3,090	459	5,000				5,000	2,000	5,000	-	0.00%	
01-40-440-500177	General Safety Supplies	6,300	3,511	11,000				11,000	12,800	11,000	-	0.00%	
01-40-440-500180	Accrued Sick Leave Expense	41,145	27,607	54,000				54,000	31,700	58,500	4,500	8.33%	
01-40-440-500185	Accrued Vacation Leave Expense	53,352	39,548	64,000				64,000	32,300	76,000	12,000	18.75%	
01-40-440-500187	Accrual Leave Payments	24,599	23,593	63,000				63,000	27,200	71,000	8,000	12.70%	
01-40-440-500190	Temporary Labor	-	-	166,000		(35,000)	mid-year	131,000	-	31,000	(100,000)	-76.34%	Not funding external inspections
01-40-440-500195	CIP Related Labor	(110,920)	(126,472)	(111,000)				(111,000)	-	(40,000)	71,000	-63.96%	CIP pipeline replacement projects Increase \$4,500 for 3rd pneumatic pump on 3rd crew truck, \$3,500 for Hot Tap Kit, and \$7,000 for 6 valve locators at \$1,087 ea. (3 crew trucks, T&D Supervisor, Superintendent and line Locator Truck)
01-40-440-510031	Small Tools, Parts & Maintenance	13,250	9,039	14,000				14,000	13,400	29,000	15,000	107.14%	
01-40-440-520071	Maintenance and Repair- Pipeline & Hydrants	51,600	51,220	73,000				73,000	56,000	107,000	34,000	46.58%	Increased cost of parts/material. \$5,000 for Street Sweeping
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	14,750	5,587	25,000				25,000	15,200	25,000	-	0.00%	
01-40-440-530001	Minor Capital Acquisitions	-	-					-	-	35,000	35,000	100.00%	new GL, \$17,500 for leak locator, \$11k for Line locator, \$6,500 for valve exerciser
01-40-440-540001	Backflow Maintenance	4,200	3,100	5,000				5,000	1,600	5,000	-	0.00%	
01-40-440-540024	Inventory Adjustments	24,752	8,186	26,000	12,500		mid-year	38,500	16,500	47,000	8,500	22.08%	To account for increased costs parts/material
01-40-440-540036	Line Locates	3,605	2,913	4,000				4,000	3,000	4,000	-	0.00%	
01-40-440-540042	Meters Maintenance & Services	105,500	99,509	90,000	11,000		mid-year	101,000	83,100	125,000	24,000	23.76%	Increased cost of parts/material. \$5k for Street Sweeping
01-40-440-540078	Reservoirs Maintenance	54,500	-	33,000	54,500		carryover	87,500	21,600	52,000	(35,500)	-40.57%	Reduce due to lower total inspections required in 2023
01-40-440-550051	Advertising/Legal Notices	4,000	2,036	4,000	1,000		mid-year	5,000	2,900	5,000	-	0.00%	
Inspections								2,505,000	1,730,100	2,796,500	291,500	11.64%	7.68%
01-40-450-500105	Labor	73,976	39,964	34,000	20,000		mid-year	54,000	42,800	38,000	(16,000)	-29.63%	Based on historical averages for hours, could be transfers to 440 if reduced from developers
01-40-450-500110	Overtime	28,480	12,800	5,000	15,000		mid-year	20,000	14,800	5,500	(14,500)	-72.50%	
01-40-450-500111	Double Time	223	-	2,000				2,000	300	2,500	500	25.00%	
01-40-450-500113	Standby/On-Call	-	-	-				-	-	3,000	3,000	100.00%	
01-40-450-500115	Social Security	6,384	3,282	3,000				3,000	3,600	3,000	-	0.00%	
01-40-450-500120	Medicare	1,512	768	1,000				1,000	800	1,000	-	0.00%	
01-40-450-500125	Health Insurance	27,004	14,148	13,000				13,000	14,800	13,000	-	0.00%	
01-40-450-500140	Life Insurance	482	58	1,000				1,000	100	500	(500)	-50.00%	
01-40-450-500143	EAP Program	36	13	1,000				1,000	-	500	(500)	-50.00%	
01-40-450-500145	Workers' Compensation	3,187	1,258	2,000				2,000	1,500	2,000	-	0.00%	
01-40-450-500155	Retirement/CalPERS	15,391	9,440	10,000				10,000	10,800	10,500	500	5.00%	
01-40-450-530001	Minor Capital Acquisitions	-	-					-	-	-	-	0.00%	new GL, nothing needed for this section
Customer Service and Meter Reading								107,000	89,500	79,500	(27,500)	-25.70%	-0.72%
01-40-460-500105	Labor	155,327	152,376	184,000	13,000		mid-year	197,000	175,600	220,000	23,000	11.68%	
01-40-460-500110	Overtime	11,724	5,778	16,000				16,000	3,200	20,500	4,500	28.13%	
01-40-460-500111	Double Time	3,933	1,778	4,000				4,000	1,500	5,000	1,000	25.00%	
01-40-460-500113	Standby/On-Call	3,250	-	5,000				5,000	-	4,000	(1,000)	-20.00%	
01-40-460-500114	Incentive Pay	-	-					-	-	4,000	4,000	100.00%	added as part of 2022 MOU
01-40-460-500115	Social Security	12,721	11,775	16,000				16,000	12,800	18,500	2,500	15.63%	
01-40-460-500120	Medicare	2,975	2,754	4,000				4,000	3,000	4,500	500	12.50%	
01-40-460-500125	Health Insurance	76,096	62,639	76,000				76,000	66,000	75,500	(500)	-0.66%	
01-40-460-500140	Life Insurance	1,088	231	1,000				1,000	300	500	(500)	-50.00%	
01-40-460-500143	EAP Program	216	53	1,000				1,000	100	500	(500)	-50.00%	
01-40-460-500145	Workers' Compensation	7,987	5,000	8,000				8,000	5,600	9,500	1,500	18.75%	
01-40-460-500155	Retirement/CalPERS	46,990	46,859	55,000				55,000	51,900	68,000	13,000	23.64%	
01-40-460-500165	Uniforms & Employee Benefits	2,100	857	3,000				3,000	1,300	3,000	-	0.00%	
01-40-460-500175	Training/Education/Mtgs/Travel	412	345	1,000				1,000	100	1,000	-	0.00%	
01-40-460-500180	Accrued Sick Leave Expense	14,740	11,970	9,000				9,000	9,500	10,500	1,500	16.67%	

BCVWD
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Account No.	Account Name	2021	2021	2022	2022	2022		2022	2022	2023	Change (Proposed - Amended)	%	
EXPENSES	UPDATED 10/6/2022	ADOPTED (Amended)	ACTUAL	ADOPTED	Additions	Deletions	Notes	ADOPTED (Amended)	PROJECTED	PROPOSED		of change	2023 NOTES
01-40-460-500185	Accrued Vacation Leave Expense	17,718	13,810	16,000				16,000	15,000	20,000	4,000	25.00%	
01-40-460-500187	Accrual Leave Payments	4,084	1,127	11,000				11,000	1,100	14,000	3,000	27.27%	
01-40-460-500195	CIP Related Labor	(30,839)	(49,349)	(31,000)				(31,000)	(41,000)	-	31,000	-100.00%	
01-40-460-530001	Minor Capital Acquisitions	-	-					-	-	-	-	0.00%	new GL, nothing needed for this section
Maintenance and General Plant								392,000	306,000	479,000	87,000	22.19%	2.29%
01-40-470-500105	Labor	63,243	11,258	90,000				90,000	49,100	109,500	19,500	21.67%	Stands out as highest increase to hourly outside of HR at \$7.72/hr. +COLA + next step
01-40-470-500110	Overtime	3,081	-	4,000				4,000	500	6,500	2,500	62.50%	
01-40-470-500111	Double Time	955	-	2,000				2,000	200	2,000	-	0.00%	
01-40-470-500113	Standby/On-Call	-	-	-				-	-	3,000	3,000	100.00%	
01-40-470-500114	Incentive Pay	-	-					-	-	1,500	1,500	100.00%	added as part of 2022 MOU
01-40-470-500115	Social Security	4,186	699	7,000				7,000	3,200	8,000	1,000	14.29%	
01-40-470-500120	Medicare	982	163	2,000				2,000	700	2,000	-	0.00%	
01-40-470-500125	Health Insurance	31,956	2,246	38,000				38,000	18,800	38,000	-	0.00%	
01-40-470-500140	Life Insurance	432	5	1,000				1,000	100	500	(500)	-50.00%	
01-40-470-500143	EAP Program	85	4	1,000				1,000	-	500	(500)	-50.00%	
01-40-470-500145	Workers' Compensation	3,101	298	4,000				4,000	1,500	5,000	1,000	25.00%	
01-40-470-500155	Retirement/CalPERS	11,576	2,864	16,000				16,000	5,500	15,500	(500)	-3.13%	
01-40-470-500165	Uniforms & Employee Benefits	-	-	1,000				1,000	800	1,000	-	0.00%	
01-40-470-500175	Training/Education/Mtgs/Travel	-	-	2,000				2,000	200	2,000	-	0.00%	
01-40-470-500180	Accrued Sick Leave Expenses	-	-	3,000				3,000	1,500	3,500	500	16.67%	
01-40-470-500185	Accrued Vacation Expenses	-	-	3,000				3,000	700	4,000	1,000	33.33%	
01-40-470-500187	Accrual Leave Payments	-	-	-				-	-	500	500	100.00%	
01-40-470-501111	Electricity - 560 Magnolia Ave	30,600	24,567	37,000				37,000	32,500	37,000	-	0.00%	
01-40-470-501121	Electricity - 12303 Oak Glen Rd	4,300	4,230	5,000				5,000	4,200	5,000	-	0.00%	
01-40-470-501131	Electricity - 13695 Oak Glen Rd	3,000	2,208	3,000				3,000	2,700	3,000	-	0.00%	
01-40-470-501141	Electricity - 13697 Oak Glen Rd	3,000	2,648	3,000				3,000	2,800	3,000	-	0.00%	
01-40-470-501151	Electricity - 9781 Avenida Miravilla	2,500	2,143	2,000				2,000	2,900	2,000	-	0.00%	
01-40-470-501161	Electricity - 815 E. 12th St	7,800	7,225	8,000	5,000		mid-year	13,000	9,800	13,000	-	0.00%	
01-40-470-501171	Electricity - 851 E. 6th St	4,200	2,628	5,000				5,000	2,700	5,000	-	0.00%	
01-40-470-501321	Propane - 12303 Oak Glen Rd	118	-	1,000				1,000	-	1,000	-	0.00%	
01-40-470-501331	Propane - 13695 Oak Glen Rd	1,100	1,469	3,000				3,000	900	3,000	-	0.00%	
01-40-470-501341	Propane - 13697 Oak Glen Rd	2,900	2,248	3,000				3,000	2,400	3,000	-	0.00%	
01-40-470-501351	Propane-9781 Avenida Miravilla	1,600	1,555	2,000				2,000	1,200	2,000	-	0.00%	
01-40-470-501411	Sanitation - 560 Magnolia Ave	4,087	4,069	4,000				4,000	3,700	5,000	1,000	25.00%	Increase due to Organic collections
01-40-470-501461	Sanitation - 815 E. 12th St	5,650	5,390	6,000				6,000	5,900	7,000	1,000	16.67%	Increase due to Organic collections
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,446	3,393	4,000				4,000	3,500	4,000	-	0.00%	
01-40-470-501600	Property Maintenance & Repairs	-	-	-				-	-	-	-	0.00%	
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	26,856	23,939	27,000	775		transfer	27,775	26,600	40,000	12,225	44.01%	Increase \$13k for parking lot recoat/seal and re-striping in 2023; includes Cleaning services for main office
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	4,600	1,487	12,000				12,000	30,300	8,000	(4,000)	-33.33%	Paint, window replacement
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	9,000	156	12,000				12,000	30,100	6,000	(6,000)	-50.00%	Door replacements and septic tank pump
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	4,000	805	9,000				9,000	7,600	10,000	1,000	11.11%	Flooring replacement in bedrooms and bathroom
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	4,000	53	9,000				9,000	1,000	6,000	(3,000)	-33.33%	Fencing replacement and septic tank pump
01-40-470-501661	Maintenance & Repair- 815 E. 12th St	7,115	6,740	14,000				14,000	8,300	32,000	18,000	128.57%	\$18k for solar powered live security cameras with alarms and police dispatch
01-40-470-501671	Maintenance & Repair- 851 E. 6th St	3,800	3,682	3,000				3,000	4,300	3,200	200	6.67%	
01-40-470-501691	Maintenance & Repair- Buildings (General)	57,272	17,927	60,000				60,000	27,300	60,000	-	0.00%	
01-40-470-510001	Auto/Fuel	89,300	89,212	100,000	20,000		mid-year	120,000	125,800	150,000	30,000	25.00%	Increase due to rising fuel costs
01-40-470-510002	CIP Related Fuel	-	-	-				-	-	(10,000)	(10,000)	100.00%	CIP pipeline replacement projects
01-40-470-520011	Maintenance & Repair-Safety Equipment	17,510	9,332	18,000				18,000	7,800	18,000	-	0.00%	
01-40-470-520031	Maintenance & Repair-General Equipment	47,380	39,398	50,000				50,000	18,600	75,000	25,000	50.00%	Increase to replace tracks on the Dozer
01-40-470-520041	Maintenance & Repair-Fleet	120,200	73,463	126,000				126,000	85,900	90,000	(36,000)	-28.57%	Decrease due to fleet replacements
01-40-470-520051	Maintenance & Repair-Paving	140,000	210,400	83,000				83,000	57,300	83,000	-	0.00%	
01-40-470-520053	Maintenance & Repair-Paving (City of Beaumont)	-	-	379,000				379,000	330,900	500,000	121,000	31.93%	printed as 01-40-470-520061
01-40-470-530001	Minor Capital Acquisitions	-	-					-	-	-	-	0.00%	new GL, nothing needed for this section
01-40-470-540030	Landscape Maintenance	82,000	64,307	82,000				82,000	68,100	82,000	-	0.00%	
01-40-470-540052	Encroachment Permits	-	336	36,000				36,000	41,200	40,000	4,000	11.11%	new GL for 2023, Formerly 01-40-470-540084
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	68,500	41,679	200,000				200,000	31,200	150,000	(50,000)	-25.00%	Decrease due to construction on Phase II
01-50-510-500112	Stipend-Association Mtg Attend	-	-	-				-	900	1,000	1,000	100.00%	added as part of 2022 MOU; \$75 for 12 meetings

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Account No.	Account Name	2021 ADOPTED (Amended)	2021 ACTUAL	2022 ADOPTED	2022 Additions	2022 Deletions	Notes	2022 ADOPTED (Amended)	2022 PROJECTED	2023 PROPOSED	Change (Proposed - Amended)	% of change	2023 NOTES
	UPDATED 10/6/2022												
01-50-510-502001	Rents/Leases	25,360	25,350	27,000				27,000	26,300	27,000	-	0.00%	Engineering office
01-50-510-510031	Small Tools, Parts & Maintenance	615	543	1,000				1,000	1,000	1,000	-	0.00%	
01-50-510-540066	Property Damage & Theft	21,727	10,542	27,000		(14,000)		13,000	5,500	27,000	14,000	107.69%	
01-50-510-550040	General Supplies	13,279	8,494	17,000				17,000	11,100	17,000	-	0.00%	
01-50-510-550060	Public Education/Community Outreach	100,770	96,742	100,000				100,000	147,500	15,000	(85,000)	-85.00%	Removed CV Strategies, \$10k for drought material, easy up, and table cover with District Logo. Also, to cover visit from local politicians (grant opportunity).
01-50-510-550072	Miscellaneous Operating Expenses	1,030	72	1,000	14,000		transfer	15,000	13,800	1,000	(14,000)	-93.33%	
01-50-510-550074	Disaster Preparedness Ongoing Expenses	20,100	20,000	15,000				15,000	19,600	15,000	-	0.00%	Ongoing Disaster Preparedness (Medical supplies, MRE's, Flashlights, CERT training, Storage etc....)
								1,693,775	1,286,000	1,743,200	49,425	2.92%	1.30%
Total Expense		\$ 19,283,717	\$ 13,163,357	\$ 21,640,800	\$ 375,175	\$ (223,275)		\$ 21,792,700	\$ 14,881,800	\$ 25,588,500	\$ 3,795,800		

Updated by SMM; UPDATED 10/6/2022

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