



BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

**NOTICE AND AGENDA
SPECIAL MEETING OF THE FINANCE AND AUDIT COMMITTEE
of the Board of Directors**

*This meeting is hereby noticed pursuant to
California Government Code Section 54950 et. seq.*

Thursday, October 19, 2023 – 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

TELECONFERENCE NOTICE

*The BCVWD F&A Committee members will attend in person
at the BCVWD Administrative Office.*

*The meeting is available to the public via Zoom video teleconference
To access the Zoom conference, use the link below:*
<https://us02web.zoom.us/j/81357113079?pwd=QTZYV2RZTVBNQ1lqQ2FkTEpXNFdUUT09>

To telephone in, please dial: (669) 900-9128
Enter Meeting ID: 813 5711 3079
Enter Passcode: 346756

*For Public Comment, use the “**Raise Hand**” feature if on the video call when
prompted. If dialing in, please **dial *9 to “Raise Hand”** when prompted*

*BCVWD provides remote attendance options primarily as a matter of
convenience to the public. Unless a Board member is attending
remotely pursuant to provisions of GC 54953 et. seq., BCVWD will not
stop or suspend its in-person public meeting should a technological
interruption occur with respect to the Zoom teleconference or call-in
line listed on the agenda. Members of the public are encouraged to
attend BCVWD meetings in person at the above address, or remotely
using the options listed.*

Meeting materials will be available on the BCVWD’s website:
<https://bcvwd.org/document-category/fa-committee-agendas/>

FINANCE & AUDIT COMMITTEE SPECIAL MEETING – OCTOBER 19, 2023

CALL TO ORDER

ROLL CALL

	David Hoffman, Chair
	Lona Williams

	John Covington (alternate)
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PUBLIC INPUT

PUBLIC COMMENT: RAISE HAND OR PRESS *9 for Public Comment or to request to speak when prompted. At this time, any person may address the Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

1. **Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.
 - a. Item(s) to be removed or continued from the Agenda
 - b. Emergency Item(s) to be added to the Agenda
 - c. Changes to the order of the agenda
2. **Review of the Fiscal Year 2024 Operating Budget (DRAFT)** (pages 3 - 174)

ADJOURNMENT

AVAILABILITY OF AGENDA MATERIALS - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Finance and Audit Committee in connection with a matter subject to discussion or consideration at a meeting of the Finance and Audit Committee are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") during business hours, Monday through Thursday from 7:30 a.m. to 5 p.m. If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Office at the same time or within 24 hours' time as they are distributed to all or a majority of the Board of Directors, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available in the Conference Room at the District Office. Materials may also be available on the District's website: www.bcvwd.org.

REVISIONS TO THE AGENDA - In accordance with §54954.2(a) of the Government Code (Brown Act), revisions to this Special Meeting Agenda may be made up to 24 hours before the

Finance and Audit Committee Special Meeting, if necessary, after mailings are completed. Interested persons wishing to receive a copy of the set Agenda may pick one up at the District Office, located at 560 Magnolia Avenue, Beaumont, California, up to 24 hours prior to the Finance and Audit Committee Meeting.

REQUIREMENTS RE: DISABLED ACCESS - In accordance with Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.org or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

CERTIFICATION OF POSTING

A copy of the foregoing notice was posted near the regular meeting place of the Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 24 hours in advance of the meeting (Government Code §54954.2(a)).



**Beaumont-Cherry Valley Water District
Finance and Audit Committee
Special Meeting
October 19, 2023**

Item 2

STAFF REPORT

TO: Finance and Audit Committee
FROM: Finance and Administration Department
SUBJECT: Review of the Fiscal Year 2024 Operating Budget (DRAFT)

Staff Recommendation

Direct staff as desired.

Executive Summary

Staff has prepared a draft document containing the estimated revenues and expenditures for the Fiscal Year 2024 Operating Budget. The draft document will be the basis for the budget document to be provided to the Board of Directors at the November 8, 2023 meeting. The draft does not include the 2024-2028 Capital Improvement Budget, which will be presented at the Regular Finance and Audit Committee meeting on November 2, 2023.

Background

District Staff provided a preliminary budget to the Finance & Audit Committee (Committee) for review and detailed discussion on October 5, 2023. Based on recommended changes from the Committee and continued review from staff, a draft is being presented for discussion and direction for additional refinement. District Staff will address requested modifications to the document and present a revised draft to the Committee before presenting it at the November Board meeting.

The 2024 Revenues are based on staff evaluated changes in the production of water services, actual sales, and the rate increase scheduled for January 1, 2024. The 2024 Expenses are based on staff evaluated changes over the last three years, the trend of current expenses, and changes in personnel to address District growth.

Fiscal Impact

The proposed Fiscal Year 2024 Operating Budget includes proposed gross revenues of \$23,535,500 and proposed gross expenses of \$24,227,100. Net or unrestricted revenues are \$21,482,500, and do not include restricted capacity charges (facilities fees). Net, or cash-basis, expenses are \$20,595,100, and do not include non-cash items such as depreciation expense and GASB 68 pension expense. The net position, or net revenues less net expenses, is an expected increase of \$887,400.

Attachments

1. Fiscal Year 2024 Operating Budget (DRAFT)

Staff Report prepared by Sylvia Molina, Assistant Director of Finance and Administration



Beaumont-Cherry Valley Water District



FY 2024 Operating Budget and 2024-2028 Capital Improvement

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DRAFT

Budget Message

January 01, 2024

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

For over one hundred years, the Beaumont-Cherry Valley Water District (BCVWD or District) and its Board of Directors (BOD) have provided residents and businesses in the City of Beaumont and the community of Cherry Valley with a safe and reliable water supply.

OUR MISSION

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

OUR VISION

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

Importance

This budget document encompasses an overview of the progress for the District's past, current, and future years. BCVWD is proud to announce its budgetary accomplishment of achieving an award-winning budget and continued growth in the organization to advance efforts by providing funds to water services and payment utility programs, enabling the District to sustain services during the complexities and uncertainties of the world today. The District received the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for the FY 2023 Operating Budget and 2023-202 Capital Improvement Budget for the third consecutive year. The award represents the continued commitment to following budget preparation and compliance practices. To receive a government unit award, the agency must publish a budget document that meets specific criteria as a policy document, financial plan, and communication tool. Attainment of the Award represents a significant accomplishment by BCVWD and its management.

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

Budget preparation considers significant policy, law, and governance impacting District revenues, such as reasonable water conservation efforts and changes in the local rate of development.

The document presents a stable Budget of conservative revenues and expense projections estimates.

Notable Budget Accomplishments

- ❖ Received the California Municipal Treasurers Association (CMTA) Investment Policy Certification
- ❖ Independent Audit rendered an unmodified (clean) opinion of the District's financial statements for the year ended December 31, 2022, prepared in conformity with GAAP.
- ❖ Received the Operating Budget Excellence Award Fiscal Year 2023
- ❖ Participation in the California Employers' Pension Prefunding Trust

Notable District Accomplishments

In 2023, the District continued to meet the State and Federal drinking water standards and completed the required regulatory water quality sampling. The District also increased operational certifications by 66%, highlighting the District's dedication to continuing efforts to preserve water quality for protecting the environment, public health, and water allocation for present and future generations while creating a safe and inclusive environment for a diversified staff.

As the District continued to review and analyze water demands, the District furthered implementation of water consumption data updates of 32 housing tracts 2020-2022. The updates aid in understanding the effects of new water conservation measures related to District Water Supply Consumption. Work included sharing said information with regional and retail water managers as part of regional water supply planning efforts and advancing the Recycled Water Master Plan to 85% complete.

The District improved the mapping of the non-potable system, mapping of customer non-potable/potable water use areas, and the piping for use in Recycled Water by purchasing a Global Positioning System (GPS). The District launched a valve maintenance program and flushing modules through the District's system mapping platform and began routine valve maintenance of the distribution system. This is an ongoing multi-year project that will continue into 2024.

In 2023, the District completed the Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16). The District provided the design, bidding, and construction of the replacement pipeline, and provided all work to avoid direct conflicts with the storm drain project, which included locating approximately 1,350 LF of 6", 8", and 12" pipelines. As a joint partner, the District assisted Riverside County Flood Control and Water Conservation District (RCFC&WCD) with review and oversight for grading related to the project outlined within the District's Noble Creek Recharge Facility Phase 2. The Project received the Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.

As BCVWD implemented IT protection plans, the District continues implementing its Cybersecurity Program. The program included upgrading and deploying cybersecurity technical controls, testing applications and technologies, and using artificial intelligence to identify security threats and systems that ensure a safe and effective workplace and safeguard customer information. The District also continued to conduct a Cybersecurity Awareness Training Program, improving the cybersecurity posture. The District received the 2023 Award for Achievement Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC), a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices.

The District continued to maintain working relationships with regional stakeholders, including the City of Beaumont, the San Gorgonio Pass Water Agency (SGPWA), Yucaipa Valley Water District (YVWD), the City of Banning, San Gorgonio Pass Regional Water Alliance (SGPRWA), the County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission (LAFCO), and others. The District also continues collaborating with said agencies by participating with emergency personnel in responding to mud and debris flow events from the Apple/ El Dorado burn scar.

In the following pages, the Department outlines numerous accomplishments to provide a closer look at the District's and its consumers' achievements. These accomplishments demonstrate that the BOD and BCVWD staff are dedicated to the progression of the District's reliable service and financial sustainability of the District.

The District’s budget is a financial summary outlining the District’s day-to-day operations. The District comprises Engineering, Finance & Administration, Information Technology, and Operations Departments, all serving at the General Manager’s pleasure.

The table below provides an estimated Net position (12/31/2024) of the Operating Budget revenues vs. expenditures:

Net Revenues	\$21,482,500
Net Expenses	\$20,595,100
Net Increase/(loss)	\$887,400

Basis of Budgeting

The District’s financial records use a method consistent with generally accepted accounting principles (“GAAP”). The purpose of following GAAP guidelines is to provide clear, consistent, and comparable information on the District’s financial health. The District follows the GAAP requirement that enterprise funds use the full accrual basis of accounting as the bookkeeping method. This practice establishes compliance with applicable laws, statutes, and administrative procedures. The District publishes an Annual Comprehensive Financial Report (ACFR), prepared using full accrual accounting, and provides a detailed and comprehensive presentation of the District’s financial condition. There are exceptions where the accrual basis is not conducive to effectively representing the District’s budget, in which case, GAAP is not followed. Therefore, the Budget is a mix of accrual and cash basis accounting. The ACFR includes an independent auditor’s report providing opinions concerning the conformity of the District’s financial statements to GAAP. The District participates in a calendar fiscal year that begins on January 1st and ends on December 31st.

Short- and Long-Term Issues Impacting the Budget

Water Rates

California voters adopted Proposition 218 in November 1996 to amend the State Constitution to establish how public agencies can raise taxes or service fees, providing the public access to involvement in water rate-making. The District continues to abide by the schedule of water rates and service charges approved by the BOD on February 27, 2020. A Water Rate study, last performed in 2019, includes evaluating the current rate structures and service cost and balancing revenue needed to mitigate customer rate increases. A study aims to determine if the District's operating revenues are appropriate to meet expenses, the cost of operations and maintenance, replacements, potential debt service, and issuance of capital improvement projects. The current implemented study revealed the need for new rates and charges based on increasing operating, maintenance, and capital replacement costs, which went into effect on March 1, 2020.

The Fiscal Year 2024 will be the final period of the five-year rate schedule. The rate adjustments provide a stable financial plan reflecting current and future cost recovery. The following water rate study tasks began in 2023, with a public hearing planned in 2024, and implementation in 2025. A public hearing is a public inquiry process allowing consumers and interested parties to ask questions through written submissions, discuss inquiry issues, and address concerns in a public forum to the BCVWD Board of Directors before the implementation of a decision for a rate change.

In addition to the economic factors that the 2019 water rate study projected, the District will need to consider legislation related to Assembly Bill (AB) 1668 and Senate Bill (SB) 606, which establish guidelines for efficient water use including the implementation and oversight of new standards, to make conservation a California way of life. There will be a significant fiscal impact for compliance with the regulations including a significant reduction in water sales, a public campaign promoting conservation, and other potential administrative expenses. The total impact is unknown, however the 2024 Operating Budget includes considerations such as the potential for outside services or software for compliance as well as lower than average revenues to account for continued water reductions and conservation efforts.

Delta Conveyance Project

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

The State of California Department of Water Resources provided a fact sheet with a Draft Environmental Impact Report (EIR) for the Delta Conveyance Project dated July 2022, which complies with the California Environmental Quality Act (CEQA). The report evaluates, discloses, and identifies potential environmental impacts and mitigation measures to avoid, minimize, or offset potential implications of the proposed Project and alternatives. The proposed Project modernizes water transport infrastructure in the Sacramento-San Joaquin Delta (Delta) by adding new

facilities in the north Delta to divert water and upgrading the current system to include a tunnel for moving State Water Project (SWP) water supplies. The U.S. Army Corps of Engineers (USACE) must comply with a similar environmental disclosure law. Accordingly, USACE is preparing an Environmental Impact Statement (EIS) for the proposed Delta Conveyance Project in compliance with the National Environmental Policy Act (NEPA). The Project's purpose is to propose the Delta Conveyance Project to modernize the SWP water transport infrastructure in the Delta to restore and protect the reliability of this critical state water supply. The Project objectives include addressing the effects of sea level rise and climate change, minimizing water supply disruption caused by an earthquake, protecting the SWP to deliver water reliably, and providing operational flexibility to improve aquatic conditions in the Delta.

Sites Reservoir

The BOD continues to provide authorization to participate as a member of the Sites Reservoir Project, an off-stream water storage project to increase flood protection and water storage opportunities in the geographic area north of the Bay Delta. On October 17, 2016, the San Geronimo Pass Water Agency (SGPWA) BOD approved BCVWD's participation in the site reservoir project, and BCVWD BOD approved the authorization to participate on July 27, 2016. The Project is designed to increase operational flexibility through tributary releases into the Sacramento River. The reservoir estimates a maximum storage capacity of 1.5 million acre-feet (MAF), storing water during wet hydrologic years and releasing water during dry periods. The Project is estimated to cost approximately \$3 billion (2019), down from an initial project estimate of over \$5 billion, in which BCVWD shares in the cost by authorizing a water participation level. The District's Board has approved a participation level of 4,000 acre-feet per year (AFY) of supply in conjunction with the SGPWA's 10,000 AFY of supply participation during the planning phase of this Project.

According to SGPWA, as of December 20, 2021, SGPWA's participation in the Project is at a level of 10,000 acre-feet shares (AF-shares). The Project is currently at Phase 2 and anticipates a phase completion through 2024, which includes completing permitting and other planning activities. SGPWA is submitting Amendment 3 to Phase 2, which will execute an agreement between SGPWA and the Sites Project Authority (Authority) to continue Project participation, precisely to finish Phase 2 permitting and design work. Since 2016, BCVWD, working through the SGPWA as the local State Water Contractor, has requested to invest in the Project. BCVWD continues to participate in the Project at a level of 4,000 AF-shares as approved by BCVWD BOD. The investment brings the regional investment in Sites to 14,000 AF shares or approximately 87,000 AF storage in the 1.5 million AF Project. As the Project matures, continuing regional coordination and collaboration between SGPWA and BCVWD will be necessary to ensure the utilization of the Project (water, storage, delivery, trades/transfers, etc.), optimizing maximum regional benefit and avoiding local conflicts.

Increasing CalPERS Costs

Considerations at the state level include the various policy decisions presided over by the CalPERS Board that can directly impact the District's financial obligations to the pension fund. As the economy stabilizes, pension costs continue to increase nationally, imposing entities to increase current and anticipated payouts to beneficiaries caused by inflation. The funds to CalPERS pensioners come from three sources: CalPERS Employers, CalPERS Members, and Investment Earnings. Three key policy areas affect the District, causing contributions to change and the measurements of unfunded accrued liability to fluctuate. Those policy areas include asset allocation across investment portfolios, which, in turn, affects the second area: discount rate (or rate of return on investments of the fund) and the amortization policy, which governs the payment of the unfunded accrued liability. Implications for the District include higher pension costs and considerations of establishing a stabilization fund to build budget

resiliency against future policy changes by the CalPERS Board. The District has been proactive in mitigating these costs.

In 2022, the District joined the California Employers' Retiree Benefit Trust (CERBT), a Section 115 trust fund dedicated to pre-funding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. Contributions to the CERBT are voluntary and determined by the District. Under the District's current Funding Policy, the OPEB Trust will be funded with \$104,000 annually through the end of Fiscal Year 2024. In 2023, the District also joined the California Employer's Pension Prefunding Trust Program (CEPPT), also a Section 115 trust fund, dedicated to pre-funding Employer Contributions to a Defined Benefit Pension Plan. Under the adopted Funding Policy, the Trust will be funded with \$135,000 for Fiscal Year 2024.

Budget Summary

In summary, the staff proposes a budget with estimated gross revenues of \$23,535,500, including \$19,292,000 in operating revenues, \$2,053,000 in capacity charges (facilities fees), and \$2,190,500 in other non-operating revenues.

The estimated gross operating expenses of \$24,227,100 allow a set aside for the Capital Replacement Fund of \$887,400 with \$104,000 of that amount earmarked for the District's Other Post-Employment Benefits (OPEB) Liability and \$135,000 for the Pension Liability.

The District continues to operate debt-free.

Revenues

The District receives funding from domestic water sales and service charges, agricultural water sales, grants, investment income, miscellaneous services, and capacity charges supporting future development. Water sales and pass-through charges are 75.7% of gross budgeted revenues for the fiscal year 2024.

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

Expenses

The Beaumont Basin relies on imported water to protect and replenish groundwater supplies. The District's most significant operating expense is the purchase of imported water from the SWP. In the fiscal year 2024, \$4,469,000 (rounded), or 18.4% of gross operating expenses, is appropriated for SWP water purchases of 11,200 acre-feet (AF). As a cost recovery district, pass-through charges finance water purchases.

Salaries and benefits comprise 34.7% of total budgeted operating expenses, down from 35.3% in 2023, and include 46 full-time positions, and 5 part-time or temporary positions, to address functions critical to providing service following best management practices. This is a change from 41 full-time positions, and 15 part-time or temporary positions, in 2023, as the District continues to invest in training and employee engagement.

Capital Improvement Budget (CIB)

In March 2017, the Board of Directors adopted the 10-Year Capital Improvement Plan (CIP) for the Fiscal Year 2017-2026. The CIP project list and CIB are subsequently updated annually. Coordinating between capital projects and the operating budget allows an analytical approach to evaluating competing demands of resources based on a prioritization reflecting the District's goals and objectives. Identifying, prioritizing, and optimizing the CIP projects

within the allowable CIB, the District informs the public of the capable fiscal capacities in infrastructure. The CIP reflects the District's budgetary ability to build, maintain, and manage the assets needed to produce, treat, and distribute water cost-effectively. This planning tool provides the framework for District investments over a ten-year horizon while providing the flexibility to adapt to changing infrastructure needs and opportunities.

The Capital Improvement Budget (CIB) presented in this document includes only the next five years of the CIP, as updated by the Board in March 2018. The BOD approves additions or changes to both the CIP list and the CIB through a process to sustain the infrastructure of the Beaumont-Cherry Valley Water District.

Respectfully Submitted,

Daniel Jaggers
General Manager



EXECUTIVE LEADERSHIP TEAM

Assistant Director of Finance and Administration
Sylvia Molina

Director of Information Technology
Robert Rasha, Jr.

Director of Operations
James Bean

Director of Engineering
Mark Swanson

Overview



About the Community

History

The Beaumont-Cherry Valley Water District's (District) origin dates back to the latter part of the 1800s when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines to develop subdivisions throughout the Beaumont and Cherry Valley areas. The area started to grow in the late 1880s, and in 1912 the community of Beaumont was incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section §20500 et seq by vote of the people. The Beaumont Irrigation District purchased the holdings of the Beaumont Land & Water Company and the San Geronio Land and Water Company in 1920 and became part of the public agency. In 1973 the name was changed to the Beaumont-Cherry Valley Water District.

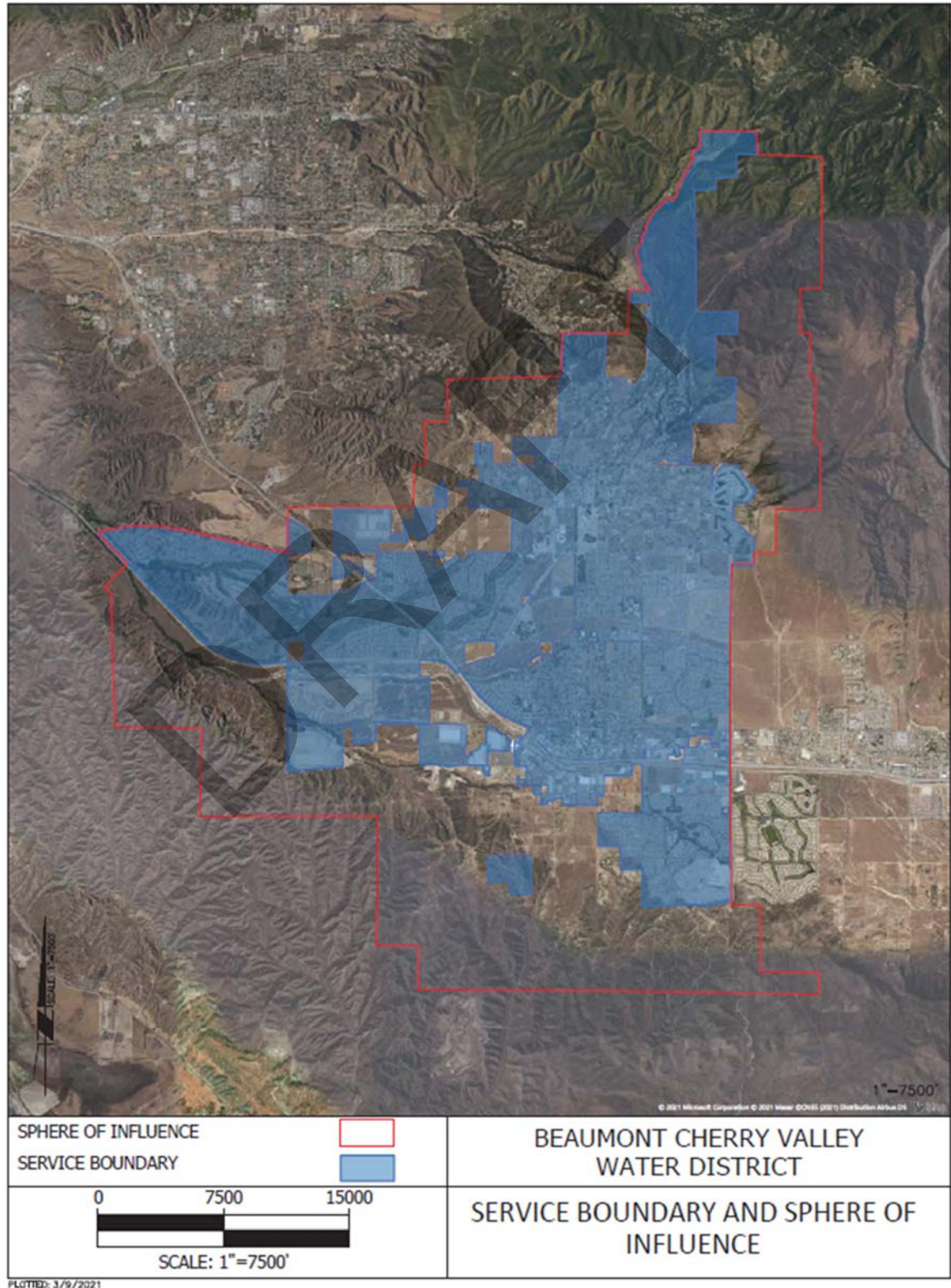
The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed land in Riverside County. This land includes parts of Edgar Canyon, which is named after Dr. William F. Edgar, a military doctor in charge of several hospitals during the Civil War. Dr. Edgar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



Service Area

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

BCVWD Service Boundary and Sphere of Influence



Water Services, Supply, and Reliability

The District has both a potable and non-potable water distribution system. At the end of September 2023, the District had 21,154 connections, an increase of 463 connections since September 30, 2022, 92.7% of which are for single-family residences.

The District has 24 wells and 15 tanks ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

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

The District's water production for the year ended December 31, 2022, totaled 13,560 acre-feet (AF) and consisted of 1,826 AF allocation of unused overlying water rights as determined by the Beaumont Basin Watermaster. Groundwater was pumped from Edgar Canyon (1,070 AF) and the Beaumont Basin (12,490 AF). The allocation of unused overlying water rights within the Beaumont Basin is calculated with the volume of available water not produced by the Overlying Parties and distributed to the Beaumont Basin Appropriators.

Local Economy and Profile

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

The population in Riverside County is currently estimated to be approximately 2.48 million. According to the United States Census Bureau, the population in Riverside County has increased by about 13.57% since 2010, compared to the State's population growth during that same period of approximately 5.8%.

Since the early 2000s, the City of Beaumont continues to be a fast-growing city as the population nearly tripled between 1980 and 2005. Between 2010 and 2021, the City experienced a population increase of approximately 47%. Between April 2020 and July 2022 alone, there was an estimated 6.2% increase in population. The population (July 2022) is about 56,350 (2020 Census data estimated 53,100). Beaumont was the fastest-growing California city of those with people exceeding 30,000 in 2019.

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

The District provides domestic and non-potable water service to a population of approximately 64,375 between the City of Beaumont and Cherry Valley. The population is expected to double by 2045. At "build-out," the District's total service area population may grow to over 145,000, but this may not happen until after 2045. Table 1 below presents additional demographic and economic statistics for the County of Riverside.

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

According to US Census Bureau projections, median household incomes within the City of Beaumont are \$92,797 and 21.9% higher than the County of Riverside at \$76,066, and 10.3% higher than the Statewide median household income of \$84,097. The median value of a single-family owner-occupied housing unit in the vicinity of the City of Beaumont is \$513,125.

Table 1
Demographic and Economic Statistics⁽¹⁾

Beaumont-Cherry Valley Water District				
Demographic and Economic Statistics				
Last Ten Years				
Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
2013	40,424	56,529	23,591	14.9%
2014	42,117	63,523	23,660	14.3%
2015	43,629	56,603	23,783	12.9%
2016	45,349	57,972	24,443	11.3%
2017	46,179	60,807	25,700	4.3%
2018	49,630	63,948	27,142	4.1%
2019	51,475	67,005	28,596	3.6%
2020	52,686	67,005	28,596	8.6%
2021	53,036	71,000	29,900	4.9%
2022	54,690	76,066	32,079	4.3%
Sources:				
Population : State of California Department of Finance				
County Data : United States Census; Riverside County Office of Economic Development				

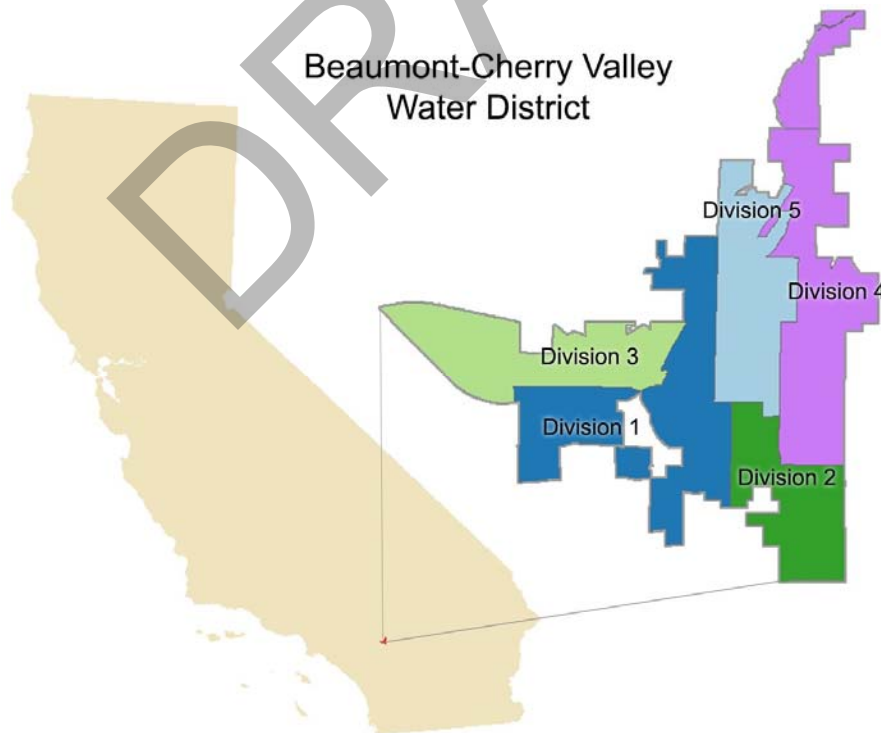
(1) Population from the State of California Department of Finance, for the City of Beaumont, within Riverside County

About the Beaumont-Cherry Valley Water District

District Governance

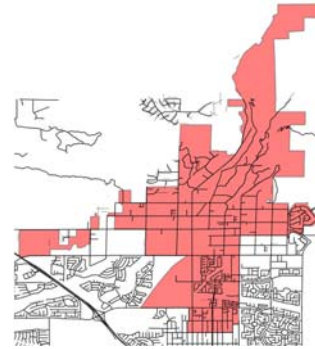
The District's Board of Directors comprises five members elected at-large by voters to serve a four-year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. Appointed by the Board, the General Manager administers the daily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

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



(1) Board members and their elected positions as of October 31, 2023

Division 5



David Hoffman
President

Beaumont-Cherry Valley Water District Board Member

David Hoffman was elected to the Beaumont-Cherry Valley Water District (BCVWD) Board of Directors in 2014. Since taking office, Mr. Hoffman has dedicated himself to the District, emphasizing fiscal responsibility and sustainability. His devotion is recognized by Board nominations of Treasurer from 2017 through 2019 and again in 2021, and is currently serving as Board President in 2023, with unanimous support each year.

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

Dedication to Progress

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

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

Professional Experience

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

Director Hoffman District Goals

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

Division 4



John Covington
Vice President

Beaumont-Cherry Valley Water District

John Covington was elected in 2014 and has also served as President, Vice-President and Treasurer for the Beaumont-Cherry Valley Water District (BCVWD). Director Covington is currently the Chair of the Personnel Committee and began his water career at BCVWD in 2000 as a Water Distribution System Operator / Supervisor.

Dedication to Progress

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

Mr. Covington's commitment to the water industry and community is demonstrated through his community service, membership, and participation in several committees statewide.

Licenses and Societies

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

Professional Experience

Currently, he has 35 years of water industry experience, an Associate of Arts Degree, and a Water Supply Engineering Certification from San Bernardino Valley College District. Mr. Covington has been employed by the Morongo Band of Mission Indians since 2005. He was hired to manage the Tribes Water and Wastewater Departments and implement all water resource management activities. He also serves in the capacity of Tribal Government Administrator which oversees numerous other tribal departments. His professional career started in 1987 in the public sector of the water industry and continues working for the Tribal Government. He also has extensive knowledge related to Tribal Water Rights (Federally Reserved) State Water Rights, and Statewide Resource Water Management.

Division 3



Daniel Slawson
Secretary

Beaumont-Cherry Valley Water District Board Member

Daniel Slawson has been a Board Member of the Beaumont-Cherry Valley Water District since 2012. His public service for the District includes a nomination and acceptance as the District's Board President in 2017, Vice-Presidency in 2019, and Board President in 2021. Each nomination was unanimously approved. His service aided the District in achieving and gaining annual recognition awards, sustaining financial stability, and providing a source for collaboration with other special district entities.

Dedication to Progress

In addition to advocating for conservation and fiscal sustainability, Mr. Slawson encourages collaboration and communication. In addition to being an elected Board Secretary to the District, Mr. Slawson is also:

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

Professional Experience

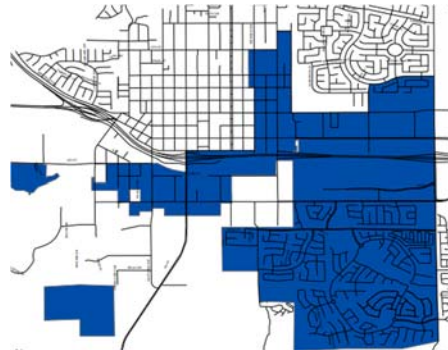
As a partner of Winchester Associates, Mr. Slawson manages the Surveying Division and is Vice President of Land Surveying. Since 1992, his experience has been in local agency improvement design standards, infrastructure planning, parcel and tract mapping, and boundary and construction surveying. This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

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

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

Board of Directors

Division 2



Lona Williams
Treasurer

Beaumont-Cherry Valley Water District Board Member

On October 2, 2018, Lona Williams was appointed to Division 2 of the Beaumont-Cherry Valley Water District (BCVWD) Board of Directors. She then ran unopposed for the vacancy and was re-appointed in the election for 2020-2024 term.

Dedication to Progress

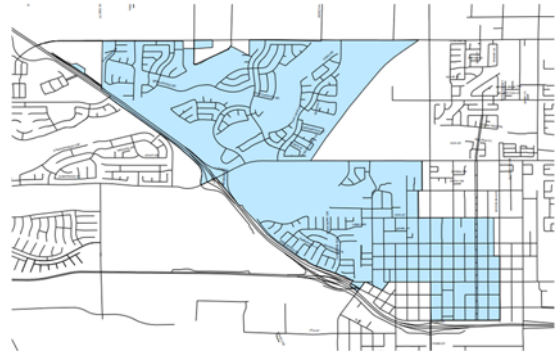
During her tenure as Board President, she oversaw the acquisition of \$1.58 million in American Rescue Plan Act (ARPA) funds for the District, as well as the implementation of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District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

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

Professional Experience

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

Division 1



Andy Ramirez
Member

Beaumont-Cherry Valley Water District Board Member

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

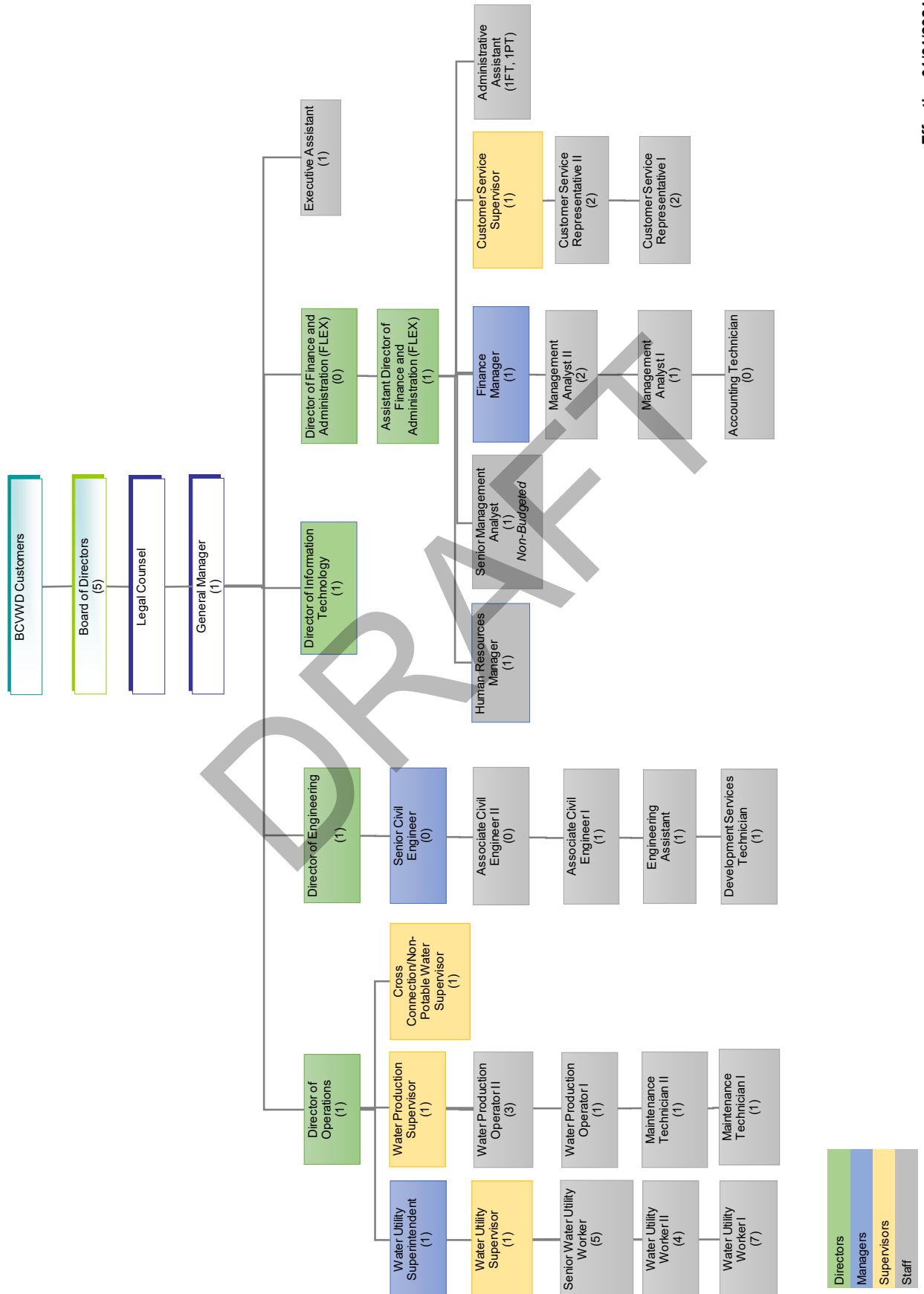
Dedication to Progress

As a board member, Member Ramirez has ensured that policies bring about successful projects such as six water conservation projects; a cooperative agreement for recycled water; securing \$1.5 million in federal grants for meter improvements; and implementing the construction of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and the BCVWD. This project aims to protect the Cherry Valley community from a local flood and offsets the need for imported water by conveying up to 500 acre-feet of stormwater to the Noble Creek Recharge Facility and recharging the Beaumont Groundwater Management Zone. Additionally, Mr. Ramirez advocated for area residents who lost income due to COVID-19 to seek rent and utility support through the United Lift Rental Assistance Program.

Professional Experience

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

BCVWD Organization Chart 2023



Effective 01/01/2024

Personnel Summary by Department

Full and Part-Time District Employees	2020 Actual	2021 Actual	2022 Actual (FT)	2022 Actual (PT)	2023 Budget (FT)	2023 Budget (PT) ⁽⁹⁾	2024 Budget (FT)	2024 Budget (PT) ⁽⁹⁾
Engineering								
Engineering	6	5	4	1 ⁽¹⁾	4	3 ⁽¹⁾	4	3 ⁽¹⁾
Development Services							0	0
Finance and Administration								
Finance and Administration ⁽²⁾	7	8	7	1 ⁽⁴⁾	7	1 ⁽⁴⁾	8 ⁽⁶⁾	0
Human Resources	1	1	1	0	1	0	1	0
Customer Service ⁽³⁾	4	5	4	1 ⁽⁵⁾	5	1 ⁽⁵⁾	5	0
Information Technology								
Information Technology	1	1	1	0	1	0	1	0
Operations								
Source of Supply	4	4	6	0	5	0	5	0
Cross Connection/Non-Potable Water ⁽⁷⁾	4	4	6	0	1	0	1	0
Transmission and Distribution	12	13	13	5	13	10 ⁽⁸⁾	17 ^(9,10)	2
Field Inspections	0	0	0	0	0	0	0	0
Customer Service and Meter Reading	3	3	3	0	3	0	2 ⁽⁹⁾	0
Maintenance and General Plant	0	1	1	0	1	0	2	0
Total Positions	38	41	40	8	41	15	46	5
Full-Time Equivalent	38	41	44		48.5		48.5	

(1) Includes 2 part-time District Engineers at a maximum of 640 hours and 1 Intern at a maximum of 988 hours

(2) Includes General Manager, Administrative Assistants, and until 2024, Customer Service Representatives

(3) Split Customer Service employees from Finance and Administration, where had been recorded in prior years

(3) Included 1 part-time Customer Service Rep I for a maximum of 988 hours and 1 part-time Accountant III for a maximum of 640 hours

(4) Includes an Administrative Assistant for a maximum of 988 hours

(5) Includes temporary part-time employee to implement the AMR/AMI program

(6) Includes General Manager, Executive Assistant, and Administrative Assistant

(7) Position created in 2023, split division in 2024

(8) Includes 8 part-time Water Utility Worker I positions for seasonal projects for a maximum of 959 hours each as well as 2 temporary employees to implement the AMR/AMI program for a maximum of 2,000 hours each

(9) Moved 2 employees from Customer Service and Meter Reading to Transmission and Distribution

(10) Consolidated 6 temporary Water Utility Worker I positions into 2 full time positions

Salaries and Benefits

The District contributes to CalPERS, a multiple-employer defined benefit pension plan. Effective fiscal year 2002, the District contracted with CalPERS for the retirement formula of 2.7% @ 55. All employees hired before 01/01/13 are covered under this retirement formula and are referred to as Classic Members. The Public Employees' Pension Reform Act (PEPRA) went into effect on 01/01/13, with a retirement formula of 2% @ 62. All employees hired after 12/31/12 and not a prior Classic Member of CalPERS are covered under this retirement formula. Participants are required to contribute up to 8% of their annual covered salary.

In previous years the District's unfunded liability was included as a percentage of the employer's contribution. Effective fiscal year 2018, CalPERS collects the employer contributions toward the plan's unfunded liability as dollar amounts instead of the primary method of a contribution rate. The plan's regular contribution continues to be collected as a percentage of payroll. The unfunded accrued liability (UAL) is billed at the beginning of the fiscal year, with the option of prepayment at a discounted rate or monthly payments. The District's UAL total for 12 monthly payments was \$216,666 for 2023/2024. The District opted for the single prepayment option of \$209,655 in lieu of the monthly payments, saving \$7,011.

Retiree Benefit/Other Post-Employment Benefits (OPEB)

The District offers post-employment medical benefits. Benefits and employee/employer contributions are based on a minimum of five years of service, hire date and date of retirement. In 2022, the Board adopted Resolution 2022-15: Electing to Participate in the California Employers' Retiree Benefit Trust (CERBT) program, Adopting the Agreement to Prefund Other Post-Employment Benefits Through CalPERS, and Execution of Related Documents. CERBT is a Section 115 trust fund dedicated to prefunding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. At the September 13, 2023 Regular Board meeting, the Board adopted Resolution 2023-24: Electing to Participate in the California Employers' Pension Prefunding Trust (CEPPT) program, Adopting the Agreement to Prefund Employment Contributions to a Defined Benefit Pension Plan through CalPERS, and Execution of Related Documents. By joining these trust funds, the District is prefunding future costs from investment earnings provided by CalPERS. Contributions to the CERBT and CEPPT programs are voluntary and determined by the District. Under the District's current Funding Policy, the CERBT Trust is funded with \$104,000 annually, and the CEPPT Trust is funded with \$135,000, annually, both through the end of Fiscal Year 2024.



2024 Salary Schedule

Beaumont-Cherry Valley Water District Salary Schedule by Classification

Effective: January 1, 2024 Classification	Salary Range*	Hourly rates (per step)					Annual Range (based on 2080 hrs.; rounded to nearest dollar)	
		Step 1	Step 2	Step 3	Step 4	Step 5		
Accounting Technician	26	31.50	33.07	34.72	36.46	38.28	65,520	79,622
Administrative Assistant	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134
Assistant Director of Finance	57	67.70	71.09	74.64	78.37	82.29	140,816	171,163
Assistant General Manager	69	91.05	95.60	100.38	105.40	110.67	189,384	230,194
Associate Civil Engineer I	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Associate Civil Engineer II	47	52.89	55.53	58.31	61.23	64.29	110,011	133,723
Cross Connection/Non-Potable Water Supervisor	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Customer Service Representative I	12	22.30	23.41	24.58	25.81	27.10	46,384	56,368
Customer Service Representative II	18	25.85	27.14	28.50	29.93	31.43	53,768	65,374
Customer Service Supervisor	33	37.43	39.30	41.27	43.33	45.50	77,854	94,640
Development Services Technician	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134
Director of Engineering	61	74.73	78.47	82.39	86.51	90.84	155,438	188,947
Director of Finance and Administration	64	80.48	84.50	88.73	93.17	97.83	167,398	203,486
Director of Information Technology	56	66.06	69.36	72.83	76.47	80.29	137,405	167,003
Director of Operations	60	72.90	76.55	80.38	84.40	88.62	151,632	184,330
Engineering Assistant	37	41.32	43.39	45.56	47.84	50.23	85,946	104,478
Engineering Intern	4	18.30	19.22	20.18	21.19	22.25	38,064	46,280
Executive Assistant	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Finance Manager	50	56.94	59.79	62.78	65.92	69.22	118,435	143,978
General Manager	contract					126.21		262,517
Human Resources Coordinator	31	35.64	37.42	39.29	41.25	43.31	74,131	90,085
Human Resources Manager	39	43.42	45.59	47.87	50.26	52.77	90,314	109,762
Maintenance Technician II	28	33.09	34.74	36.48	38.30	40.22	68,827	83,658
Maintenance Technician I	21	27.85	29.24	30.70	32.23	33.84	57,928	70,387
Management Analyst I	31	35.64	37.42	39.29	41.25	43.31	74,131	90,085
Management Analyst II	38	42.36	44.48	46.70	49.03	51.48	88,109	107,078
Senior Civil Engineer	53	61.33	64.40	67.62	71.00	74.55	127,566	155,064
Senior Management Analyst	45	50.34	52.86	55.50	58.28	61.19	104,707	127,275
Senior Water Utility Worker	27	32.29	33.90	35.60	37.38	39.25	67,163	81,640
Water Production Operator I	21	27.85	29.24	30.70	32.23	33.84	57,928	70,387
Water Production Operator II	28	33.09	34.74	36.48	38.30	40.22	68,827	83,658
Water Production Supervisor	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Water Utility Superintendent	46	51.59	54.17	56.88	59.72	62.71	107,307	130,437
Water Utility Supervisor	39	43.42	45.59	47.87	50.26	52.77	90,314	109,762
Water Utility Worker I	17	25.33	26.60	27.93	29.33	30.80	52,686	64,064
Water Utility Worker II	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134

Board of Directors

\$285 per day for meeting attendance in accordance with District rules and regulations

***Positions highlighted in grey are non-budget positions not intended to be filled in 2024*

**Beaumont-Cherry Valley Water District
2024 Full Salary Range Schedule**

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
1	16.99	17.84	18.73	19.67	20.65
2	17.42	18.29	19.20	20.16	21.17
3	17.86	18.75	19.69	20.67	21.70
4	18.30	19.22	20.18	21.19	22.25
5	18.76	19.70	20.68	21.71	22.80
6	19.23	20.19	21.20	22.26	23.37
7	19.70	20.69	21.72	22.81	23.95
8	20.20	21.21	22.27	23.38	24.55
9	20.70	21.73	22.82	23.96	25.16
10	21.23	22.29	23.40	24.57	25.80
11	21.75	22.84	23.98	25.18	26.44
12	22.30	23.41	24.58	25.81	27.10
13	22.86	24.00	25.20	26.46	27.78
14	23.41	24.58	25.81	27.10	28.46
15	24.01	25.21	26.47	27.79	29.18
16	24.61	25.84	27.13	28.49	29.91
17	25.33	26.60	27.93	29.33	30.80
18	25.85	27.14	28.50	29.93	31.43
19	26.50	27.82	29.21	30.67	32.20
20	27.15	28.51	29.94	31.44	33.01
21	27.85	29.24	30.70	32.23	33.84
22	28.53	29.96	31.46	33.03	34.68
23	29.25	30.71	32.25	33.86	35.55
24	29.98	31.48	33.05	34.70	36.43
25	30.73	32.27	33.88	35.57	37.35
26	31.50	33.07	34.72	36.46	38.28
27	32.29	33.90	35.60	37.38	39.25
28	33.09	34.74	36.48	38.30	40.22
29	33.92	35.62	37.40	39.27	41.23
30	34.76	36.50	38.32	40.24	42.25
31	35.64	37.42	39.29	41.25	43.31
32	36.52	38.35	40.27	42.28	44.39
33	37.43	39.30	41.27	43.33	45.50
34	38.37	40.29	42.30	44.42	46.64
35	39.33	41.30	43.36	45.53	47.81
36	40.30	42.32	44.44	46.66	48.99
37	41.32	43.39	45.56	47.84	50.23
38	42.36	44.48	46.70	49.03	51.48
39	43.42	45.59	47.87	50.26	52.77
40	44.49	46.71	49.05	51.50	54.08
41	45.62	47.90	50.29	52.80	55.44
42	46.74	49.08	51.53	54.11	56.82
43	47.91	50.31	52.83	55.47	58.24
44	49.12	51.58	54.16	56.87	59.71
45	50.34	52.86	55.50	58.28	61.19
46	51.59	54.17	56.88	59.72	62.71
47	52.89	55.53	58.31	61.23	64.29
48	54.21	56.92	59.77	62.76	65.90
49	55.56	58.34	61.26	64.32	67.54
50	56.94	59.79	62.78	65.92	69.22

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
51	58.38	61.30	64.36	67.58	70.96
52	59.84	62.83	65.97	69.27	72.73
53	61.33	64.40	67.62	71.00	74.55
54	62.86	66.00	69.30	72.77	76.41
55	64.45	67.67	71.05	74.60	78.33
56	66.06	69.36	72.83	76.47	80.29
57	67.70	71.09	74.64	78.37	82.29
58	69.39	72.86	76.50	80.33	84.35
59	71.12	74.68	78.41	82.33	86.45
60	72.90	76.55	80.38	84.40	88.62
61	74.73	78.47	82.39	86.51	90.84
62	76.61	80.44	84.46	88.68	93.11
63	78.52	82.45	86.57	90.90	95.44
64	80.48	84.50	88.73	93.17	97.83
65	82.49	86.61	90.94	95.49	100.26
66	84.55	88.78	93.22	97.88	102.77
67	86.65	90.98	95.53	100.31	105.33
68	88.83	93.27	97.93	102.83	107.97
69	91.05	95.60	100.38	105.40	110.67
70	93.32	97.99	102.89	108.03	113.43
71	95.66	100.44	105.46	110.73	116.27
72	98.05	102.95	108.10	113.51	119.19
73	100.49	105.51	110.79	116.33	122.15
74	103.01	108.16	113.57	119.25	125.21
75	105.59	110.87	116.41	122.23	128.34
76	108.24	113.65	119.33	125.30	131.56
77	110.94	116.49	122.31	128.43	134.85
78	113.70	119.39	125.36	131.63	138.21
79	116.55	122.38	128.50	134.92	141.67
80	119.47	125.44	131.71	138.30	145.21
81	122.45	128.57	135.00	141.75	148.84
82	125.51	131.79	138.38	145.30	152.56
83	128.64	135.07	141.82	148.91	156.36
84	131.86	138.45	145.37	152.64	160.27
85	135.16	141.92	149.02	156.47	164.29
86	138.54	145.47	152.74	160.38	168.40
87	142.00	149.10	156.55	164.38	172.60
88	145.56	152.84	160.48	168.50	176.92
89	149.20	156.66	164.49	172.71	181.35
90	152.92	160.57	168.60	177.03	185.88
91	156.74	164.58	172.81	181.45	190.52
92	160.66	168.69	177.12	185.98	195.28
93	164.68	172.91	181.56	190.64	200.17
94	168.80	177.24	186.10	195.41	205.18
95	173.02	181.67	190.75	200.29	210.30
96	177.34	186.21	195.52	205.30	215.56
97	181.78	190.87	200.41	210.43	220.95
98	186.32	195.64	205.42	215.69	226.47
99	190.97	200.52	210.55	221.08	232.13
100	195.74	205.53	215.81	226.60	237.93

COLA of 3.7% applied to all salary ranges

The District-Wide Accomplishments and Goals motivate the District to implement measurable action plans to meet the vision and mission of the District. The District reviews the goals' importance, value, and benefits to measure performance, enhance productivity, enforce fiduciary responsibilities, and provide a safe and secure workplace.

2023 DISTRICT-WIDE ACCOMPLISHMENTS

1. The District received recognition of the annual Great Place to Work certification in an employee engagement survey for the fiscal year 2023 by the international accreditation system, Great Place to Work, evaluating the organization's health. The certificate is the third consecutive year of recognition.
2. Received the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2023 by the Government Finance Officers Association (GFOA), increasing the District's financial performance transparency.
3. Received the Operating Budget Excellence Award for the fiscal year 2023 by the California Society of Municipal Finance Officers (CSMFO) for summarizing financial information of key economic facts on expenditures and revenues.
4. Received the Investment Policy Certification for the fiscal year 2023 by the California Municipal Treasurers Association (CMTA) for Investment Policy Certification of sustained compliance with current state statutes governing local government entities' investment practices.
5. Received the the 2023 Award for Achievement Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC), a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices
6. For the completed master Drainage Plan Line 16 Storm Drain Project (MDP Line 16), the District received the Outstanding Flood Management project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.
7. The District completed and distributed the 2022 Water Quality Report and Consumer Confidence Report to communicate BCVWD's source of drinking water quality to the levels of any contaminants found and potential health effects in the local drinking water.
8. The District secured \$2.58M of America Rescue Plan Act (ARPA) funding from the county of Riverside for the Noble Tank Pipeline and B-Line Projects.
9. The division completed the Well rehabilitation and pumping unit repair projects to improve the quality of supply and serviceable equipment and prevent excessive repair or equipment failure for Wells 10, 18, 23, and 29.
10. Coordinated and monitored mud and debris flow events and District responses (rain event

responses) from the Apple/ El Dorado burn scar with emergency personnel and Riverside County Flood Control & Water Conservation District.

11. Replaced critical tank inlet and drain line isolation valves on Noble Tank, increased system redundancy and isolation capabilities. Said inlet and drain valves had reached the end of their service life and no longer functioned appropriately.
12. Purchased a Global Positioning System (GPS instrument), supported setup and interface with the Information Technology Department, and provided staff training to provide for the improved accuracy of the District's potable and non-potable water system maps, including water meter location activities as well as mapping of customer non-potable/potable water use areas, and Recycled Water piping locations for anticipated upcoming recycled water permitting activities.
13. Completed Backflow System SQL Server and provided training materials for implementing said system as part of the District's Cross-Connection Control program.
14. Continued programming of approximately 36% of the remaining transmitters for AMR component of Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) project, (7,500 transmitters of 20,450 total project transmitters).
15. The District completed the initial steps of Phase III of AMR/AMI project by coordinating the acquisition of materials and equipment necessary for implementation testing of AMI deployment completion in 2024.
16. The District advanced the cybersecurity initiative by deploying upgraded cybersecurity systems and associated programming, including but not limited to upgraded system monitoring and related technical controls, thereby maintaining the District's optimum cybersecurity response protocols. Work included deploying eight (8) Cybersecurity Control Technologies to improve the District cybersecurity posture.
17. The District advanced technology leveraging for improved operations, tracking, and quality assurance by implementing a pipeline, Hydrant Flush, and a Valve Exercise GIS-based computer solution and providing staff training regarding said solutions.
18. Advanced District water system mapping efforts related to the District's GIS facilities mapping system. Said work included the addition of approximately 4 miles of piping related to recently constructed District and Developer projects.
19. The District completed multiple rehabilitation and reconstruction projects of existing facilities to promote higher maintenance activities and revise facilities' landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image.

2024 DISTRICT-WIDE GOALS

1. Complete and Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. The report completion will

reflect an improvement in customer communication to meet BCVWD's annual goal of providing safe water to the community. The goal accomplishment is completing the report within the parameters of the State of California.

2. Continue to meet the State and Federal drinking water standards and required regulatory water quality sampling to administer preservation of water quality for protecting the environment, public health, and water allocation for present and future generations. Provide water sampling and operational requirements necessary to meet all State and Federal drinking water standards and all regulatory water quality sampling requirements, including completion of UCMR 5 water constituent sampling activities.
3. Finalize the design and construction documents for Water Storage Tank Recoating, Painting, and Rehabilitation at Cherry Tanks I & II, Vineland Tank I, and Lower Edgar Tank and complete coating, painting, and modifications to said facilities in 2023 and 2024.
4. Implement chlorination system retrofits at Well 29 and Well 25 for continued safe and uniform District chlorination equipment installations.
5. Complete the AMR/AMI project by supporting the final deployment of remaining automatic meters (approximately 200 meters) and associated transmitters (radios) at customer locations. Complete deployment includes installing system collector and repeater components throughout the District, quarterly testing, and quality assurance activities. Upon system testing and commissioning, the District will deploy the customer-facing web portal and enable AMI technology to automate, increase operational efficiency, and improve meter collecting and reporting capabilities by year-end 2024.
6. Continue advancing District and regional water supply activities, including analysis and planning for the District, the San Geronio Pass Water Agency, and the San Geronio Pass region stakeholders, including updates to annual water supply and consumption modeling, annual water storage, and future needs assessments, and continued advancement of District and regional Sites Reservoir participation.
7. Replace Line Locator with a GPS-enabled system to improve accuracy in system mapping, response to Underground Service Alerts (USA), and efficiency.
8. Increase valve maintenance activities by 15% and continue logging maintenance activities via a tablet-based maintenance program in conjunction with the District GIS system mapping platform.
9. Locate all hard-to-find water meters with a GPS mapping system and GIS platform to ensure District locations of facilities are accurately located in GIS and recoverable in the field by District Staff over time.
10. The continued implementation of Department-wide coordination to commence and advance Capital Improvement Projects, including a request for proposals (as necessary) and design of the following District-Wide locations.
11. Advance the implementation of the new Supervisory Control and Data Acquisition (SCADA) system that will enable staff to have increased oversight and control of all water operations and facilities; said

system will include opportunities for remote and mobile device access, thereby improving system maintenance and control operations activities. Project components include site retrofits and upgrades of electrical equipment, wires, communications equipment, etc., and all District facilities sites (e.g., wells, booster, reservoirs, pressure-reducing stations).

12. Improve fiduciary responsibilities by earning an unmodified "clean" opinion for the financial statement audit. The opinion will reflect an improvement of transactional duties to ensure that financial information is represented fairly and accurately. The goal is accomplished by completing the 2023 financial audit by the end of the 2024 fiscal year.
13. Complete and Implement the BCVWD Capacity Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
14. Continue implementing the Water Shortage Contingency Plan (WSCP) and drought restrictions as part of the 2020 Urban Water Management Plan to meet the requirements of Governor Newsom's proclamation of a drought state of emergency for all counties in California.
15. The continued implementation in advancement to cybersecurity initiatives by deploying, testing, and refining applications, technologies, and systems reasonably necessary to ensure a secure, safe, and effective workplace.

The General Managers Executive Leadership Team provides strategic and operational leadership to the District to influence organizational tools to enhance productivity, enforce fiduciary responsibilities, and provide a safe and secure workplace.

2023 EXECUTIVE LEADERSHIP TEAM ACCOMPLISHMENTS

1. Provided organizational management and leadership to District employees by motivating a collaborative and teamwork approach to the organization's resources for improved efficiency and achieving goals.
2. Effectively communicated with the Board of Directors of District activities by promoting value-added interactions, accountability, building trust, and transparency for decision-making to sustain a healthy relationship and protect the organization's reputation for the betterment of the District and its consumers.
3. Collaborated with various external partnerships to build relationships and awareness with consumers, planning, development, and community groups to shape a collaboration platform for building the Districts community water resources.
4. Completed an Insurance Assessment of the District's Assets to ensure proper insurance coverage in the event of recovering financially from unexpected events.
5. Collaboration between executive leadership team to increase team-building efforts and improve communications through the organization related to the budget preparation process including a 3-part budget training series, multi-department workshops, and one-on-one discussions.

2024 EXECUTIVE LEADERSHIP GOALS AND OBJECTIVES

1. Drive Organizational excellence and teamwork throughout the organization.
2. Provide leadership for all Employees in:
 - a. Quality assurance of District Services and Water Supply.
 - b. Implementation of Organizational policies advisor.
 - c. Prompt and accurate communication.
 - d. Employee accessibility, mentoring, and guiding principals.
 - e. Adhere to District Standards and Policies.
3. Act in concert with the Board to effectively interface and communicate with Federal, State and local elected appointed officials.
4. Continue to meet the State and Federal drinking water standards and required regulatory water quality sampling to administer preservation of water quality for protecting the environment, public health, and water allocation for present and future generations.
5. Formulate and Process the implementation of the 2025 Water Rate Study to ensure customers pay for water in a fair, equitable, and aligned with the priorities of the District and community values.
6. Drive Recycled Water usage implementation with the City of Beaumont and the San Gorgonia Pass Water Agency.
7. Continue to build external inter-agency relationships with state, regional, and local stakeholders,

including the City of Beaumont, the San Geronio Pass Water Agency, Yucaipa Valley Water District (YVWD), the City of Banning, San Geronio Pass Regional Water Alliance, the County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission (LAFCO), and others, and provide participation and leadership among agencies.

DRAFT

Beaumont-Cherry Valley Water District Awards



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

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

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

California Municipal Treasurers Association



Investment Policy Certification

Issued on 09/07/2023



Beaumont-Cherry Valley Water District

The California Municipal Treasurers Association certifies that the investment policy of the Beaumont-Cherry Valley Water District complies with the current State statutes governing the investment practices of local government entities located within the State of California.





President

09/07/2023

Date

!

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

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

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Beaumont Cherry Valley Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

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

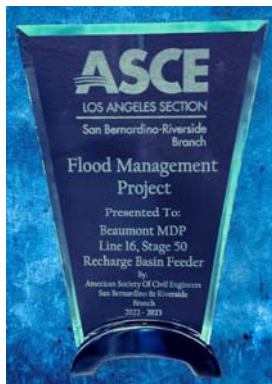
Reports submitted to the Program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee, comprised of individuals with expertise in public sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance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



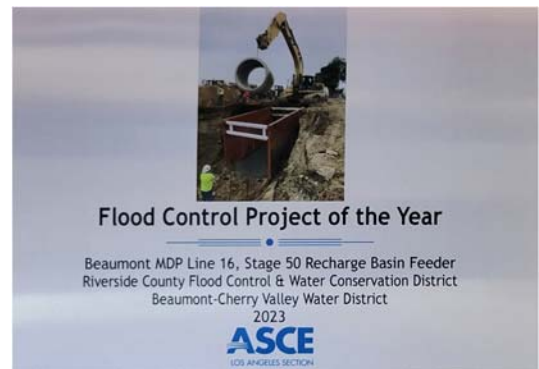
Organizations partner with Great Place To Work to understand how effectively their leaders create the conditions for an overwhelmingly positive employee experience. Great Place To Work offers best-in-class data about the employee experience, sourced from surveys taken by millions of employees globally.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

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

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



Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE)



Flood Control Project of the Year from the ASCE Los Angeles Section



Proclamation of Recognition from the County of Riverside Board of Supervisors



Certificate of Recognition from the Riverside County Board of Supervisors

For the completed the Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16), the District has received the Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.

The American Society of Civil Engineers represents more than 150,000 members of the civil engineering profession in 177 countries. The Society advances civil engineering technical specialties and is an authoritative source for codes and standards that protect the public. The Flood Management award recognizes projects whose primary purpose is flood management and flood protection and that showcases advances and/or innovation in the management of flood plains, addressing historical flood issues or emergency flood repairs and related improvements to the benefit of the environment and downstream lands and communities.

The County of Riverside Board of Supervisors issues a Proclamation to commemorate large scale community or organizational milestones or events with historic and/or unique importance to the citizens of Riverside. A Certificate of Recognition recognizes individuals, in this case the Beaumont-Cherry Water District, celebrating significant milestones and contributions to society.



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

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

Budget Resolution

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

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

The GM is directed to implement the Resolution's intent following applicable procedures. The expenditure amounts designated for the FY are appropriated and expended by departments per funding source designation. The Finance and Administration Department prepares the annual Operating and Capital Improvement Budget, using projected financials for presentation to the BOD, intending to submit for full budget document approval before year-end, effective January 01.

RESOLUTION 2023-									
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT ADOPTING THE FISCAL YEAR 2024 OPERATING BUDGET AND 2024-2028 CAPITAL IMPROVEMENT BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024									
<p>WHEREAS, the Board of Directors of the Beaumont-Cherry Valley Water District has reviewed the staff report, draft budget, and associated materials distributed for the December 13, 2023, Regular Meeting of the Board of Directors; and</p>									
<p>WHEREAS, the Board of Directors has determined that it is necessary for the efficient management of the District that certain sums of revenue be appropriated to the activities as set forth in said budget,</p>									
<p>NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Beaumont-Cherry Valley Water District:</p>									
<ol style="list-style-type: none">1. In all aspects, the recitals stated above are true and correct.2. The Budget Staff Report and Presentation and all associated documents are incorporated herein by reference, approved, and adopted as findings.3. The Board of Directors determines and adopts the proposed organizational structure outlined in the staff report, budget, and associated documents.4. The Board of Directors hereby approves and adopts the Fiscal Year (FY) 2024 Operating Budget and 2024-2028 Capital Improvement Budget.5. The District's General Manager is authorized to take all necessary actions to implement the provisions of the FY 2024 Budget as adopted by this Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.6. The General Manager is directed to implement the intent of this Resolution as soon as reasonable following applicable procedures. The expenditure amounts designated for FY 2024 are hereby appropriated and may be expended by the departments or funds for which they are designated.									
<p>ADOPTED this _____ day of _____, by the following vote:</p>									
<table border="1" style="width: 100%;"><tr><td style="width: 50%;">AYES:</td><td style="width: 50%;"></td></tr><tr><td>NOES:</td><td></td></tr><tr><td>ABSTAIN:</td><td></td></tr><tr><td>ABSENT:</td><td></td></tr></table>		AYES:		NOES:		ABSTAIN:		ABSENT:	
AYES:									
NOES:									
ABSTAIN:									
ABSENT:									
<p>ATTEST:</p>									
<p>_____ Director David Hoffman, President of the Board of Directors of the Beaumont-Cherry Valley Water District</p>	<p>_____ Director Daniel Slawson, Secretary to the Board of Directors of the Beaumont-Cherry Valley Water District</p>								
<p>Attachment – FY 2024 Operating Budget and 2024-2028 Capital Improvement Budget</p>									

Accounting, Budgeting, and Rate-Setting Structure

Basis of Financial Reporting: Proprietary Fund Accounting

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

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

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

What is a Budget?

The fiscal year 2024 budget provides the following functions:

1. *A Policy Document*

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

2. *An Operational Tool*

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

3. *A Financial Planning Tool*

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

4. *A Link with the Community*

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

Budget Planning and Preparation

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

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

The new year budget preparation begins in July of each year, with the departments preparing for the requirements for the following fiscal year. An annual kickoff meeting is scheduled to discuss the upcoming process, required forms and documents for requests, and timeline. The budget requests are reviewed by the Director of Finance and Administration, and recommendations are presented to the General Manager by September. The budget is presented to the Finance and Audit Committee in October for an initial budget review in detail to address questions before a draft is presented to the full Board of Directors. A budget workshop is scheduled with the Board of Directors for the budget presentation and discussion. The presentation includes information from prior years, projections for the current year, and an explanation of the changes from year to year. Modifications requested by the Board of Directors are implemented to prepare the report's final draft, which is presented to be voted on in December of each year. Below is the budget calendar for the fiscal year 2024.

Key Dates for the New Year Budget Preparation

June	July
Mid-year review of FY 2022-2023 revenue and expenditures	Finalize mid-year budget projections for the BOD presentation
Review budget adjustment requests from the department (current fiscal year)	Present mid-year budget update to BOD
Prepare mid-year budget analysis and agenda report for the BOD meeting in July	Informal Status Update to Personnel Committee
Budget kickoff meeting with all Departments	Review of Capital Improvement Program (CIP) budgets and projects (status update)

August	September
Budget meeting with all Departments	Final review of Capital Improvement Program (CIP) budgets and projects (status update)
Distribute department narratives, goals, accomplishments, and organization charts to Departments for review and update	Initial draft of expense justification reports requests due from Departments
Personnel Request Forms to GM (if applicable)	Supplemental budget requests due from Departments
Review of Departmental supplemental budget request	GM meetings with Departments to discuss proposed budget requests
Personnel change requests discussed at Personnel Committee	Completion of Departmental Goals & Accomplishments
Goals and Accomplishments meeting with all departments	

October	November
Personnel change requests discussed at Personnel Committee	Draft budget approved by Finance & Audit Committee
Draft budget prepared, review by Departments	Draft budget presented to BOD
Draft budget reviewed by Finance & Audit Committee in preparation for BOD review/approval	Final Draft budget finalized based on BOD discussion/directions

December
FY 2024 Budget adopted by Board of Directors

How Does the Budget Compare to the Annual Financial Report?

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

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

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

Proposition 218

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

For special districts such as Beaumont-Cherry Valley Water District (BCVWD), any fees or charges imposed on persons as an incident of property ownership (water commodity charges, service charges, related late charges and fees, sanitation fees, etc.) must comply with the requirements of this law. Specifically, the District must notify all affected property owners 45 days before a public hearing on any proposed rate increase. During those 45 days, the property owner may choose to protest the increase by submitting a written form to that effect. The proposed fee or increase is prohibited if written protests constitute a simple majority (50% + 1).

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

Budget Control and Amendment

Throughout the budget period, the management staff is responsible for monitoring their department’s budgets. Finance staff provides tools for managers to review their budgets at any time. In addition to the budget process, the team presents a monthly budget report to the Finance and Audit Committee for a detailed review before being submitted to the Board of Directors (Board) for review and approval. The reports update the Board on the progress of all operating revenues and expenses for the Water Fund. The Finance and Audit Committee also undertakes a comprehensive mid-term and mid-year review of the District’s operating budget, which is then submitted to the Board. If, during the mid-year budget review or during the budget presentation to the Finance and Audit Committee, it is determined that a significant adjustment is needed, then finance staff will work with managers to prepare a Budget Adjustment or Amendment request to be approved.

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

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

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

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

Financial Guidelines and Policies

General Financial Goals

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

Cash and Investments

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

Operating Budget Guidelines

Based on the District's balanced budget definition, current operating expenses will be paid from current revenues and reserves carried forward from the prior year. Additional personnel is requested to meet program initiatives, and policy directives after service needs are identified.

Reserve Policy

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

Designated Reserves

1. *Emergency Reserve*

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

2. *Capital Replacement Reserve*

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

3. *Reserve for Operations*

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

Restricted Reserves

1. *Reserves for Future Capital Commitments*

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

2. *Reserves for Funds Held for Others*

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

3. *Debt Service Reserve*

The Debt Service Reserve is established to be used to provide for the repayment of debt. This Reserve is maintained at the minimum required by funding covenants. Funds appropriated to these reserves are invested similarly to other District investments, with interest earnings on the restricted reserves credited logically and systematically.

Operating Budget – Water Enterprise Fund



How is Water Measured?

Measurement Structure

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

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

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

Water Production

Actual water production from January through October was down 521,474 CCF in the fiscal year 2023 versus the same period in the fiscal year 2022. A potential reason for the decrease in consumption is cooler and wetter weather than experienced in 2022 over the same period as well as some increases due to new home construction.



Rate Structure

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

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

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

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

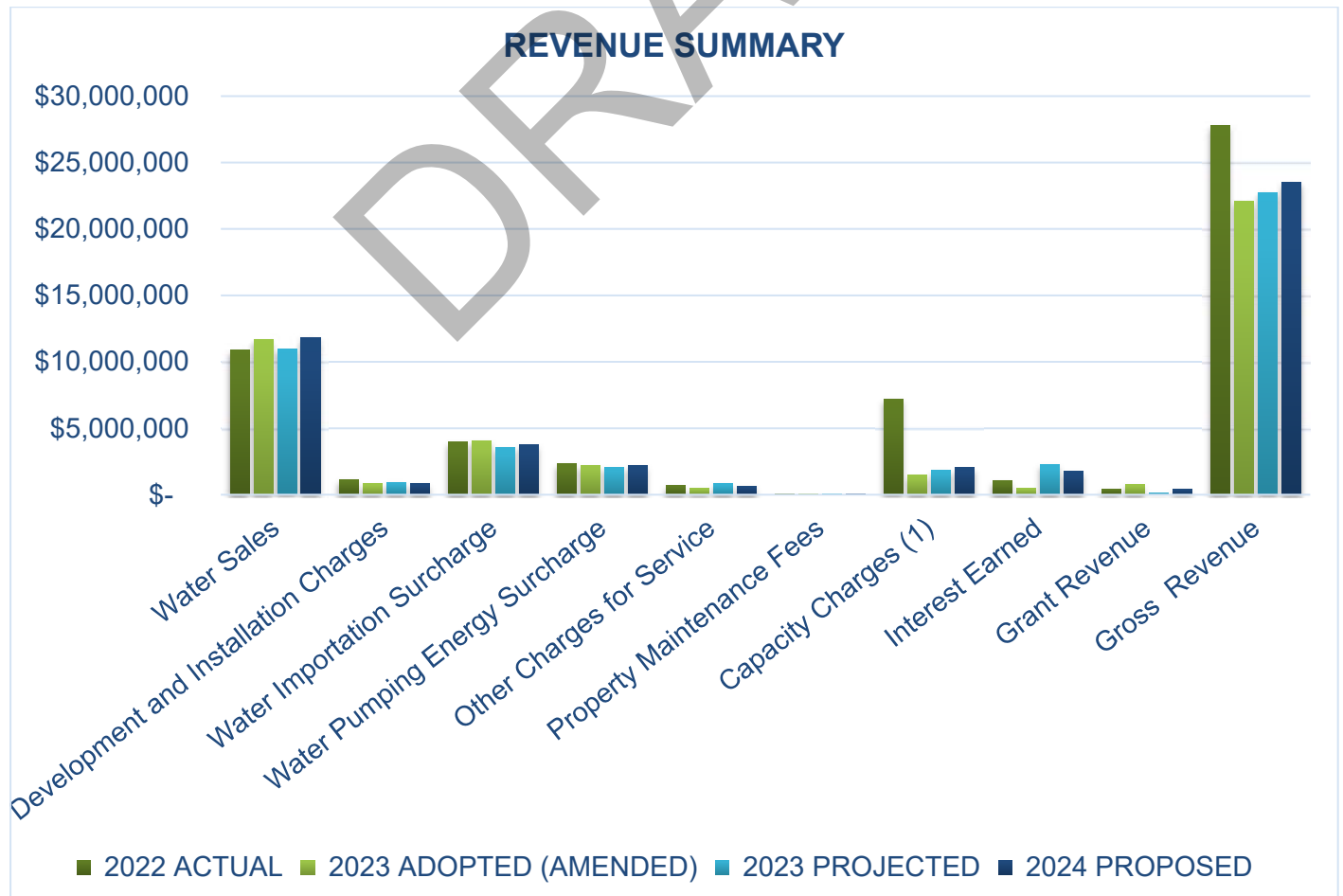
Additionally, all customers pay a commodity rate by customer class on all water consumption. These rates are shown in the table below. Domestic residential customers pay a three-tiered rate based on consumption at each tier level. All other customers pay a uniform rate per CCF consumed. Additionally,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

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

Financial Summary – Water Enterprise Fund

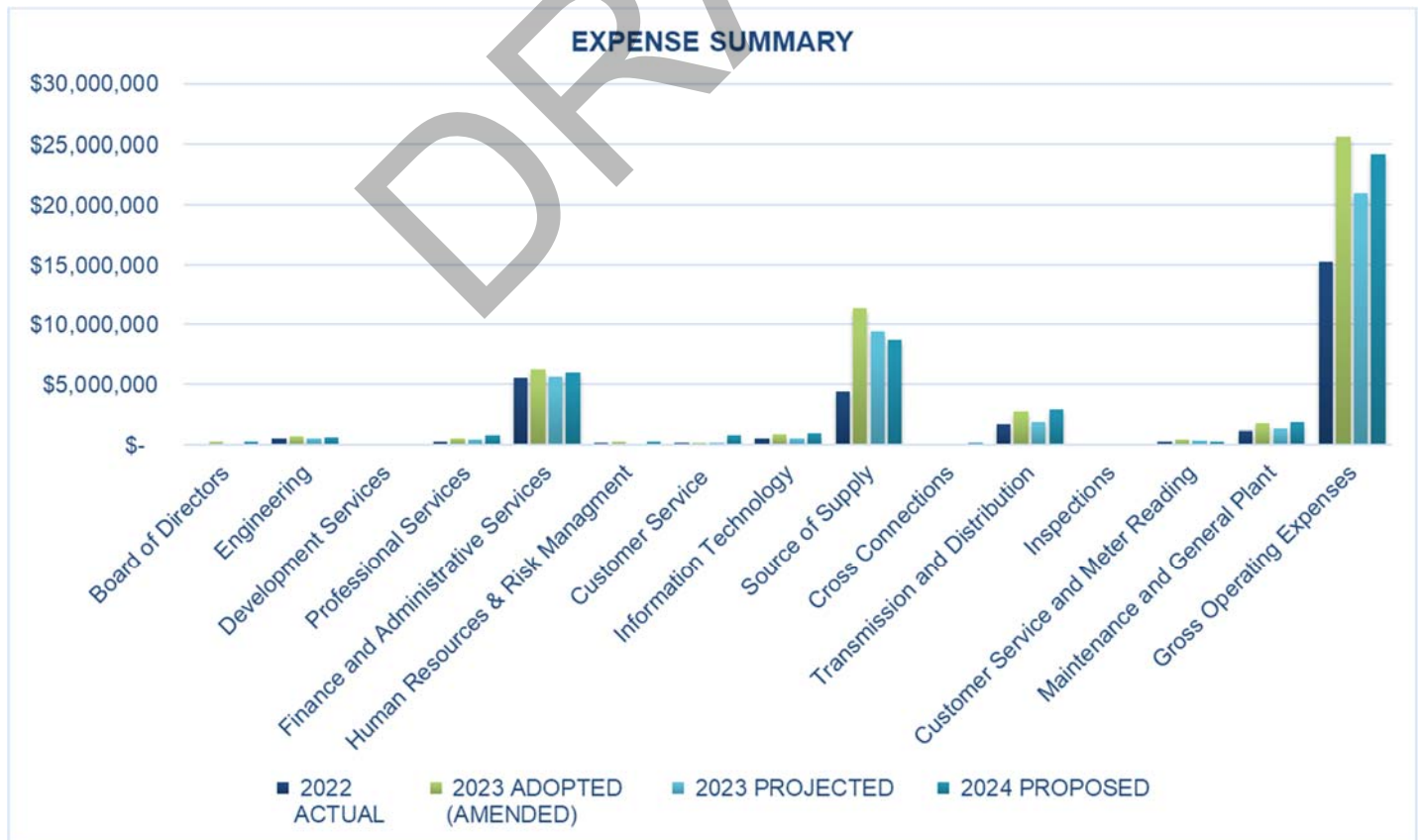
	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Operating Revenue					
Water Sales	\$ 10,899,400	\$ 11,690,000	\$ 10,982,000	\$ 11,823,000	\$ 133,000
Development and Installation Charges	1,153,300	834,000	944,600	834,000	-
Water Importation Surcharge	3,994,800	4,072,500	3,570,600	3,783,000	(289,500)
Water Pumping Energy Surcharge	2,331,200	2,227,500	2,082,800	2,207,000	(20,500)
Other Charges for Service	680,700	467,000	820,900	645,000	178,000
Total Operating Revenue	<u>19,059,400</u>	<u>19,291,000</u>	<u>18,400,900</u>	<u>19,292,000</u>	<u>1,000</u>
Non-Operating Revenue					
Property Maintenance Fees	\$ 45,500	\$ 50,000	\$ 42,600	\$ 42,000	\$ (8,000)
Capacity Charges ⁽¹⁾	7,181,400	1,484,000	1,866,100	2,053,000	569,000
Interest Earned	1,071,000	484,000	2,285,400	1,751,500	1,267,500
Grant Revenue	433,400	784,000	151,600	397,000	(387,000)
Total Non-Operating Revenue	<u>8,731,300</u>	<u>2,802,000</u>	<u>4,345,700</u>	<u>4,243,500</u>	<u>1,441,500</u>
Gross Revenue	<u>27,790,700</u>	<u>22,093,000</u>	<u>22,746,600</u>	<u>23,535,500</u>	<u>1,442,500</u>

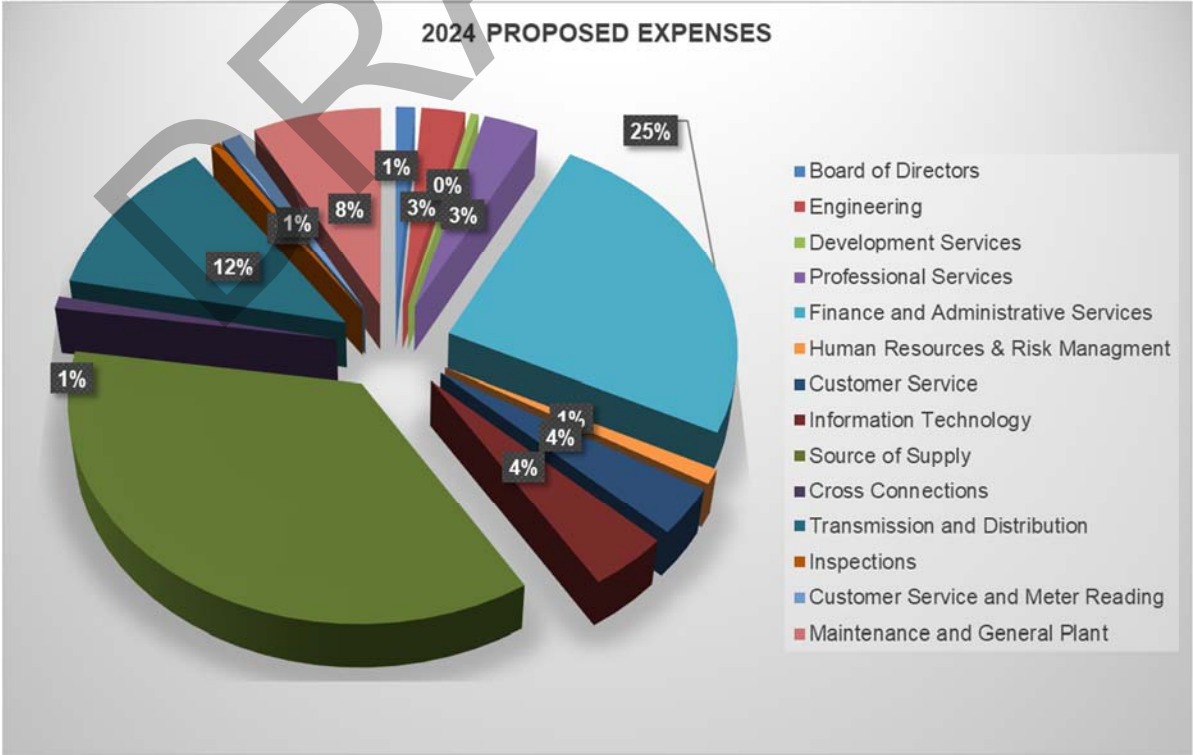
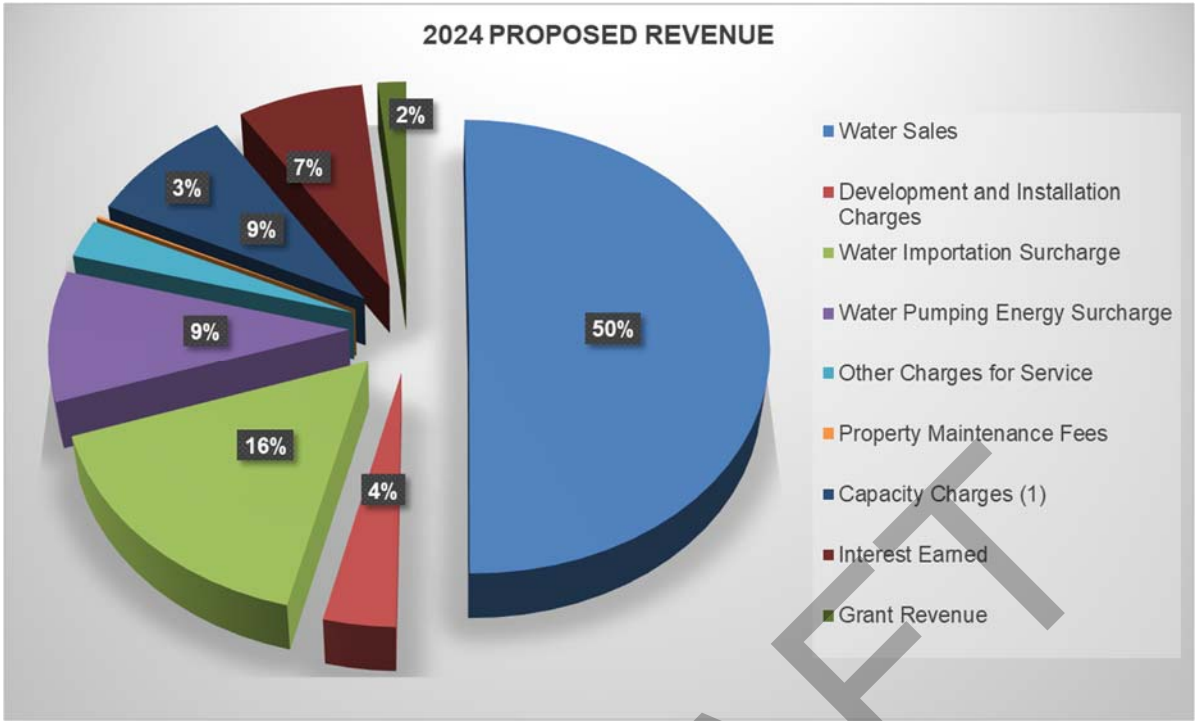
(1) Projections for 2023 are based on historical averages and actuals up to August 31, 2023



	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Operating Expenses, by division					
Board of Directors	\$ 158,524	\$ 299,000	\$ 164,300	\$ 282,500	\$ (16,500)
Engineering	542,151	741,500	584,700	645,000	(96,500)
Development Services	-	-	-	118,500	118,500
Professional Services	310,803	555,255	471,200	806,000	250,745
Finance and Administrative Services	5,539,433	6,263,500	5,688,800	5,985,500	(278,000)
Human Resources & Risk Management	186,444	279,700	135,000	268,600	(11,100)
Customer Service	198,726	205,300	230,500	860,600	655,300
Information Technology	575,800	899,000	594,300	1,003,500	104,500
Source of Supply	4,416,629	11,319,202	9,396,300	8,760,000	(2,559,202)
Cross Connections	1,769	10,000	1,600	215,000	205,000
Transmission and Distribution	1,724,224	2,779,500	1,873,400	2,957,500	178,000
Inspections	140,428	84,500	88,100	138,500	54,000
Customer Service and Meter Reading	314,740	438,000	360,000	291,500	(146,500)
Maintenance and General Plant	1,193,799	1,751,200	1,391,900	1,894,400	143,200
Gross Operating Expenses	\$ 15,303,471	\$ 25,625,657	\$ 20,980,100	\$ 24,227,100	\$ (1,398,557)
Gross Revenue	\$ 27,790,700	\$ 22,093,000	\$ 22,746,600	\$ 23,535,500	\$ 1,442,500
Gross Expenses	\$ 15,303,471	\$ 25,625,657	\$ 20,980,100	\$ 24,227,100	\$ (1,398,557)
Net Increase/(loss)	\$ 12,487,229	\$ (3,532,657)	\$ 1,766,500	\$ (691,600)	\$ 2,841,057

Gross Operating Expenses include non-cash accounts Depreciation and GASB 68 Pension Expense





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

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE	% CHANGE
Operating Revenue						
Water Sales	\$ 10,899,400	\$ 11,690,000	\$ 10,982,000	\$ 11,823,000	\$ 133,000	1.1%
Development and Installation Charges	1,153,300	834,000	944,600	834,000	-	0.0%
Water Importation Surcharge	3,994,800	4,072,500	3,570,600	3,783,000	(289,500)	-7.1%
Water Pumping Energy Surcharge	2,331,200	2,227,500	2,082,800	2,207,000	(20,500)	-0.9%
Other Charges for Service	680,700	467,000	820,900	645,000	178,000	38.1%
Gross Operating Revenue	19,059,400	19,291,000	18,400,900	19,292,000	1,000	0.0%
Operating Expenses						
Board of Directors	\$ 158,524	\$ 299,000	\$ 164,300	\$ 282,500	\$ (16,500)	-5.5%
Engineering	542,151	741,500	584,700	645,000	(96,500)	-13.0%
Professional Services	310,803	555,255	471,200	806,000	250,745	45.2%
Finance and Admin Services (less Depreciation)	2,390,413	3,238,500	2,444,000	5,985,500	2,747,000	84.8%
Human Resources & Risk Management	186,444	279,700	135,000	268,600	(11,100)	-4.0%
Information Technology	575,800	899,000	594,300	1,003,500	104,500	11.6%
Source of Supply	4,416,629	11,319,202	9,396,300	8,760,000	(2,559,202)	-22.6%
Transmission and Distribution	1,724,224	2,779,500	1,873,400	2,957,500	178,000	6.4%
Inspections	140,428	84,500	88,100	138,500	54,000	63.9%
Customer Service and Meter Reading	314,740	438,000	360,000	291,500	(146,500)	-33.4%
Maintenance and General Plant	1,193,799	1,751,200	1,391,900	1,894,400	143,200	8.2%
Gross Operating Expenses	\$ 11,953,956	\$ 22,385,357	\$ 17,503,200	\$ 23,033,000	\$ 647,643	2.9%
Operating Income (Loss)	\$ 7,105,444	\$ (3,094,357)	\$ 897,700	\$ (3,741,000)	\$ (646,643)	20.9%
Non-Operating Revenue						
Property Maintenance Fees	\$ 45,500	\$ 50,000	\$ 42,600	\$ 42,000	\$ (8,000)	-16.0%
Capacity Charges	7,181,400	1,484,000	1,866,100	2,053,000	569,000	38.3%
Interest Earned	1,071,000	484,000	2,285,400	1,751,500	1,267,500	261.9%
Grant Revenue	433,400	784,000	151,600	397,000	(387,000)	0.0%
Capital Improvement Budget	(9,213,348)	(32,219,900)	(1,591,800)	(35,294,000)	(3,074,100)	9.5%
Developer Funded Capital Improvement	1,788,285	2,264,300	-	2,373,700	109,400	0.0%
Use of Restricted Funds	2,517,782	13,793,300	29,100	7,461,900	(6,331,400)	-45.9%
Total Non-Operating Revenue (Expense)	\$ 3,824,019	\$ (13,360,300)	\$ 2,783,000	\$ (21,214,900)	\$ (7,854,600)	58.8%
Increase (Decrease) in Cash Flow	\$ 10,929,463	\$ (16,454,657)	\$ 3,680,700	\$ (24,955,900)	\$ (8,501,243)	51.7%
Beginning Reserve ⁽¹⁾	\$ 31,994,352	\$ 50,641,672	\$ 50,641,672	\$ 54,322,372	\$ 3,680,700	7.3%
Days' Cash on Hand ⁽²⁾	1311	557	1133	465	-92	-16.5%
Ending Reserve	\$ 42,923,815	\$ 34,187,015	\$ 54,322,372	\$ 29,366,472	\$ (4,820,543)	-14.1%
Target Reserve ⁽³⁾	\$ 11,402,801	\$ 15,495,714	\$ 13,542,851	\$ 15,698,367	\$ 202,653	1.3%

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

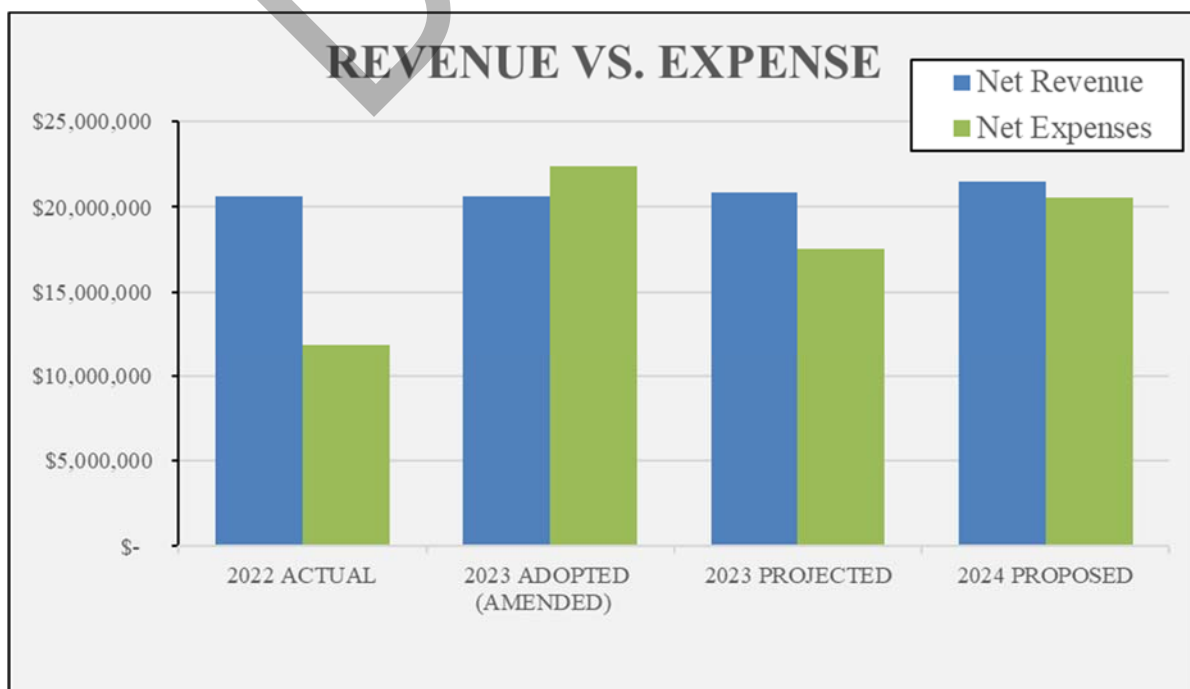
(2) Calculation: Ending Reserve multiplied by 365 days, divided by Operating Expenses less depreciation

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

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED
Gross Revenue	\$ 27,790,700	\$ 22,093,000	\$ 22,746,600	\$ 23,535,500
Less Capacity Charges	7,181,400	1,484,000	1,869,000	2,053,000
Net Revenue	\$ 20,609,300	\$ 20,609,000	\$ 20,877,600	\$ 21,482,500
Gross Expenses	\$ 15,303,471	\$ 25,625,657	\$ 20,980,100	\$ 24,227,100
Less GASB 68 Pension Expense	283,000	222,000	210,200	215,000
Less Depreciation	3,149,020	3,025,000	3,244,800	3,417,000
Net Expenses	\$ 11,871,451	\$ 22,378,657	\$ 17,525,100	\$ 20,595,100
Net Increase/(loss)	\$ 8,737,849	\$ (1,769,657)	\$ 3,352,500	\$ 887,400

Although Stage 3 Water Restrictions were put in place in 2022, the State desired target of a 20% reduction in water usage had not been realized. The 2023 revenues related to water consumption were based on the continued water usage trend from 2022, with the 2023 schedule of rates applied, however unanticipated extreme weather patterns in 2023 included record rain and snow, reducing billable water.

The 2023 operations budget included the purchasing of 11,000AF of imported water from the San Geronio Pass Water Agency and noted that a request would be made to the Board of Directors to replace water removed from the District Beaumont Basin water master storage account, and water used in 2021 and 2022. The request for an additional 7,000AF of additional water to be purchased using funding from reserves was approved in 2023. The 2024 Operating Budget includes water purchases of 11,200AF of imported water, also with the caveat that, should additional water supplies be available, the General Manager may request additional water purchases using funding from reserves.



Revenue Detail

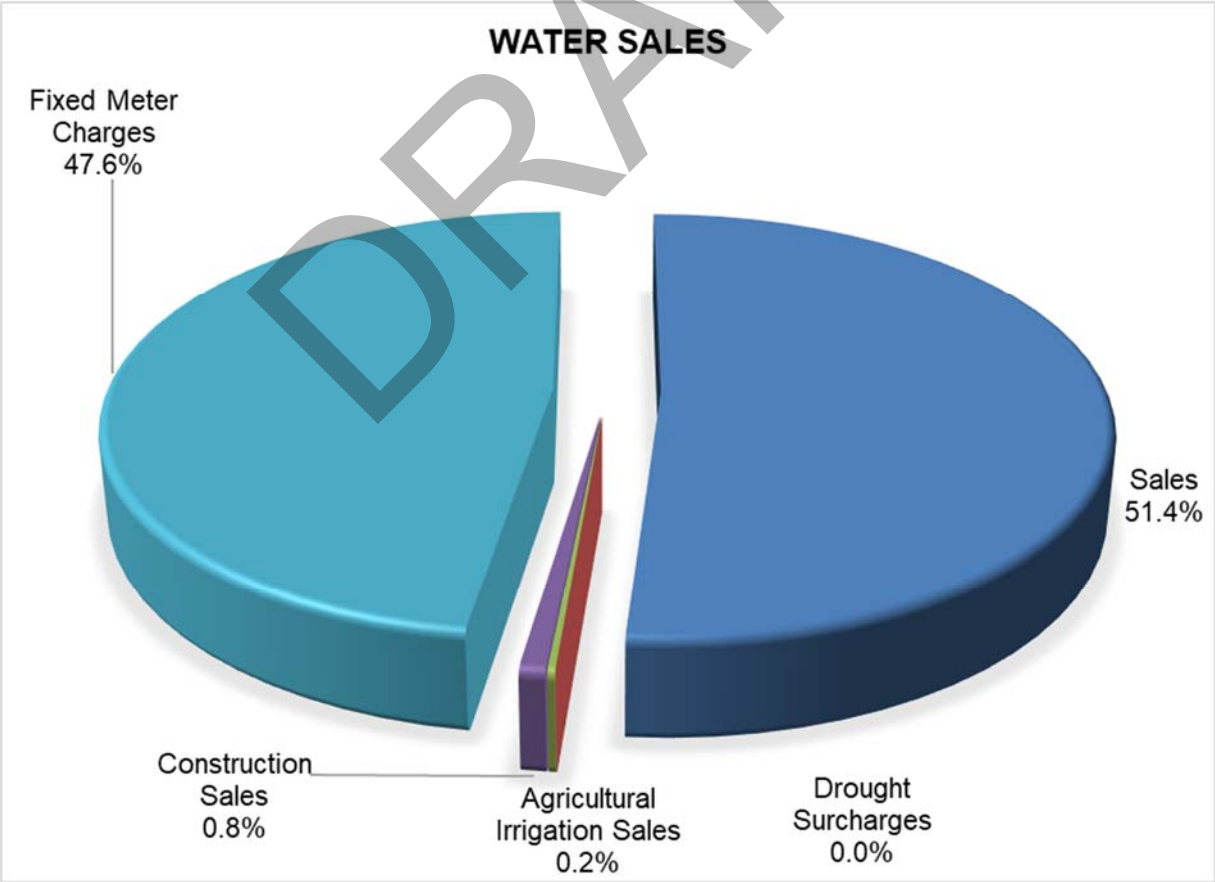


OPERATING REVENUE

Water Sales

The District produces potable water for sale to six customer classes: single-family residential, multifamily residential, commercial, industrial, irrigation, and agricultural. Most customers are billed on a bi-monthly cycle based on the amount of water usage, which is metered and measured in hundred cubic feet (CCF), where 1 CCF equals 748 gallons and a fixed charge for the meter. Proposed water sales for 2024 are \$11,823,000, a 1.1% increase above the budgeted sales for 2023, based on the projected water sales for the current year.

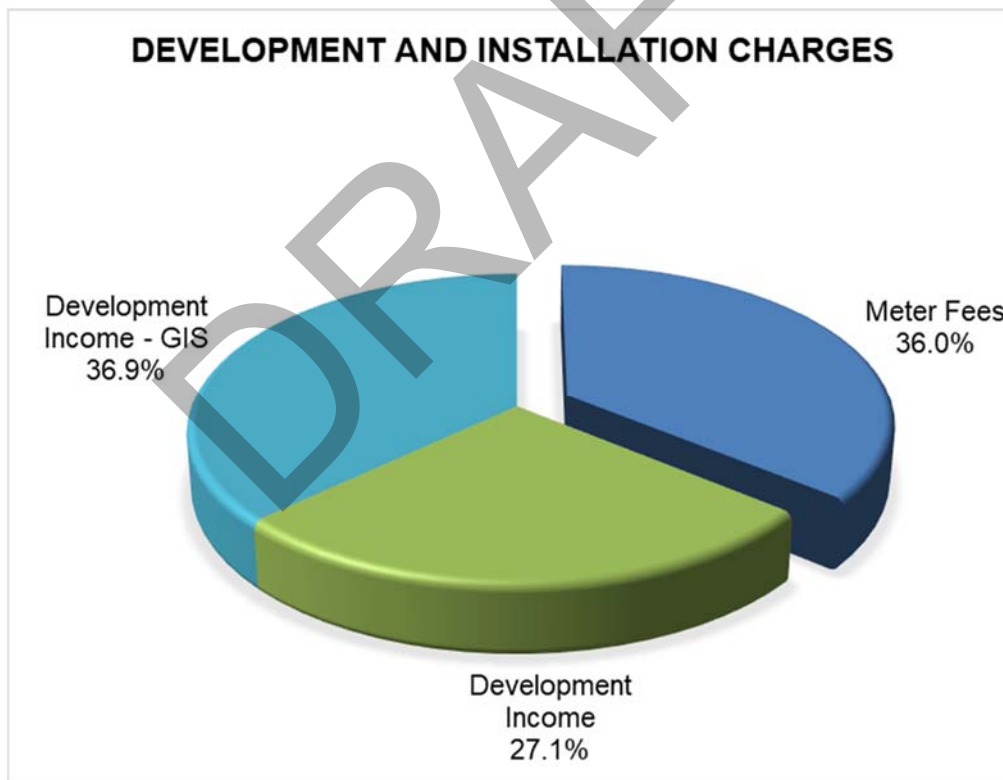
		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted-Amended)
Water Sales						
01-50-510-410100	Sales	\$ 5,911,500	\$ 6,510,500	\$ 5,648,100	\$ 6,072,000	\$ (438,500)
01-50-510-410111	Drought Surcharges	-	-	-	-	-
01-50-510-410151	Agricultural Irrigation Sales	24,800	20,000	24,800	27,000	7,000
01-50-510-410171	Construction Sales	166,500	201,000	86,800	93,500	(107,500)
01-50-510-413011	Fixed Meter Charges	4,796,600	4,958,500	5,222,300	5,630,500	672,000
		<u>\$ 10,899,400</u>	<u>\$ 11,690,000</u>	<u>\$ 10,982,000</u>	<u>\$ 11,823,000</u>	<u>\$ 133,000</u>



Development and Installation Charges

The District incurs engineering, legal and administrative costs associated with new development, which are charged against deposits collected and recorded as revenue. The District also collects deposits for new service installations, which are recorded as revenue against the deposits when the services are installed. Proposed development and installation charges for 2024 are \$834,000, with no change from 2023, based on conservative projections of development growth.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Development and Installation Charges						
01-50-510-413021	Meter Fees	\$ 796,600	\$ 300,000	\$ 624,900	\$ 300,000	\$ -
01-50-510-419011	Development Income	356,700	226,000	305,700	226,000	-
01-50-510-419012	Development Income - GIS	-	308,000	14,000	308,000	-
		<u>\$ 1,153,300</u>	<u>\$ 834,000</u>	<u>\$ 944,600</u>	<u>\$ 834,000</u>	<u>\$ -</u>



Water Importation Surcharge

The Water Importation Surcharge is the cost to the end user (Rate Payer) for imported water supplies to offset existing groundwater overdraft not to exceed the actual State Water Project Water costs incurred by the District. The proposed water importation surcharge for 2024 is \$3,783,000, a 7.11% decrease below the budgeted amount for 2023.

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Water Importation Surcharge					
01-50-510-415001 SGPWA Importation Charges	\$ 3,994,800	\$ 4,072,500	\$ 3,570,600	\$ 3,783,000	\$ (289,500)

Water Pumping Energy Surcharge

The Water Pumping Energy Surcharge is the end user’s cost for electricity to pump and deliver water to the end user (Rate Payer). It includes all Southern California Edison (SCE) charges for operating the water system’s pumps, wells, and booster stations. The proposed amended water pumping energy surcharge for 2024 is \$2,207,000, a 0.92% decrease below the budgeted amount for 2023.

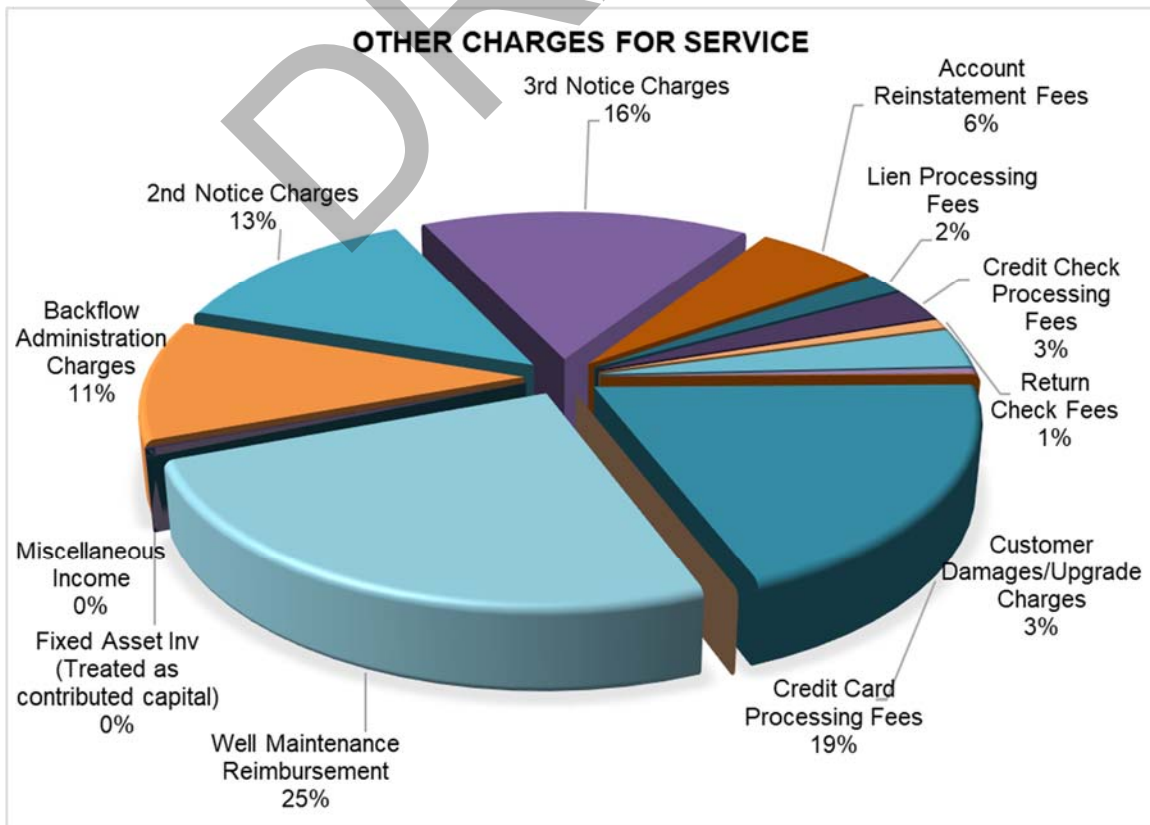
	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Water Pumping Energy Surcharge					
01-50-510-415011 SCE Power Charges	\$ 2,331,200	\$ 2,227,500	\$ 2,082,800	\$ 2,207,000	\$ (20,500)



Other Charges for Service

Other Charges for Service include many of the user fees customers pay to utilize specific services, such as account reinstatement fees, past due notices, and other service fees. The proposed charges for 2024 are \$645,000, a 38.1% increase from the budgeted charges for 2023. The increase in Other Charges for Service reflects an increase in Miscellaneous Fees, approved in 2023, specifically related to the Credit Card Processing Fees, which have increased significantly due to online payments by customers.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Other Charges for Service						
01-50-510-413001	Backflow Administration Charges	\$ 51,500	\$ 64,000	\$ 59,800	\$ 69,500	\$ 5,500
01-50-510-417001	2nd Notice Charges	60,600	49,000	81,000	82,000	33,000
01-50-510-417011	3rd Notice Charges	32,000	63,000	113,500	104,500	41,500
01-50-510-417021	Account Reinstatement Fees	50,900	50,000	38,500	39,000	(11,000)
01-50-510-417031	Lien Processing Fees	5,100	8,000	10,300	12,000	4,000
01-50-510-417041	Credit Check Processing Fees	11,100	23,000	18,200	18,500	(4,500)
01-50-510-417051	Return Check Fees	4,700	5,000	5,600	5,500	500
01-50-510-417061	Customer Damages/Upgrade Charges	24,000	22,000	78,200	22,500	500
01-50-510-417071	After-Hours Call Out Charges	1,200	4,000	3,000	3,000	(1,000)
01-50-510-417081	Bench Test Fees (Credits)	100	-	400	500	500
01-50-510-417091	Credit Card Processing Fees	62,900	93,000	113,300	125,000	32,000
01-50-510-419001	Rebates/Reimbursements	13,700	-	-	-	-
01-50-510-419021	Recharge Income	-	-	-	-	-
01-50-510-419031	Well Maintenance Reimbursement	313,300	85,000	274,300	162,000	77,000
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-	-	-
01-50-510-419042	Asset Disposal Account	-	-	(2,900)	-	-
01-50-510-419043	Fixed Asset Inv (Treated as contributed capi	-	-	-	-	-
01-50-510-419061	Miscellaneous Income	49,600	1,000	24,800	1,000	-
		\$ 680,700	\$ 467,000	\$ 818,000	\$ 645,000	\$ 178,000



NON-OPERATING REVENUE

Property Maintenance Fees

The District owns four residential properties and charges maintenance fees and utilities for the use of the properties. Proposed property-related fees for 2024 are \$42,000, a 16.0% decrease from the budgeted revenue for 2023. This is primarily due to the vacancy of one of the properties in 2023, expected to continue into 2024.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Property Maintenance Fees						
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	\$ 9,300	\$ 10,000	\$ 4,300	\$ -	\$ (10,000)
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	5,900	7,000	6,900	8,000	1,000
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	6,600	8,000	7,800	9,000	1,000
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	5,500	6,000	6,400	7,000	1,000
01-50-510-471101	Utilities - 12303 Oak Glen Rd	4,100	5,000	1,600	-	(5,000)
01-50-510-471111	Utilities - 13695 Oak Glen Rd	4,800	5,000	4,800	6,000	1,000
01-50-510-471121	Utilities - 13697 Oak Glen Rd	5,000	5,000	6,400	7,000	2,000
01-50-510-471131	Utilities - 9781 Avenida Miravilla	4,300	4,000	4,400	5,000	1,000
		<u>\$ 45,500</u>	<u>\$ 50,000</u>	<u>\$ 42,600</u>	<u>\$ 42,000</u>	<u>\$ (8,000)</u>

Capacity Charges

Industrial, commercial and residential developers pay Capacity Charges (Facilities Fees), or development impact fees, to fund the cost of the impacts of their developments on the District's water system. The District has collected capacity charges since the early 1980s. Capacity charges pay for oversizing pipelines, new wells, tanks, transmission mains, etc., needed to serve new developments. Proposed capacity charges for 2024 are \$2,053,000, a 38.3% increase from the budgeted facilities charges for 2023, based on projections of development growth.

Capacity Charges						
01-50-510-481001	Capacity Charges-Wells	\$ 1,515,500	\$ 279,000	\$ 403,200	\$ 388,000	\$ 109,000
01-50-510-481006	Capacity Charges-Water Rights (SWP)	367,300	177,000	24,800	245,000	68,000
01-50-510-481012	Capacity Charges-Water Treatment Plant	721,000	133,000	191,800	185,000	52,000
01-50-510-481018	Capacity Charges-Local Water Resources	145,400	70,000	9,800	97,000	27,000
01-50-510-481024	Capacity Charges-Recycled Water Facilities	1,141,500	202,000	325,500	281,000	79,000
01-50-510-481030	Capacity Charges-Transmission (16")	1,227,400	226,000	326,500	314,000	88,000
01-50-510-481036	Capacity Charges-Storage	1,571,900	289,000	418,200	402,000	113,000
01-50-510-481042	Capacity Charges-Booster	108,800	20,000	28,900	28,000	8,000
01-50-510-481048	Capacity Charges-Pressure Reducing Station	55,600	11,000	14,800	15,000	4,000
01-50-510-481054	Capacity Charges-Miscellaneous Projects	48,500	9,000	12,900	13,000	4,000
01-50-510-481060	Capacity Charges-Financing Costs	240,100	44,000	63,600	61,000	17,000
01-50-510-485001	Front Footage Fees	38,400	24,000	49,000	24,000	-
		<u>\$ 7,181,400</u>	<u>\$ 1,484,000</u>	<u>\$ 1,869,000</u>	<u>\$ 2,053,000</u>	<u>\$ 569,000</u>

Interest Earned

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

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

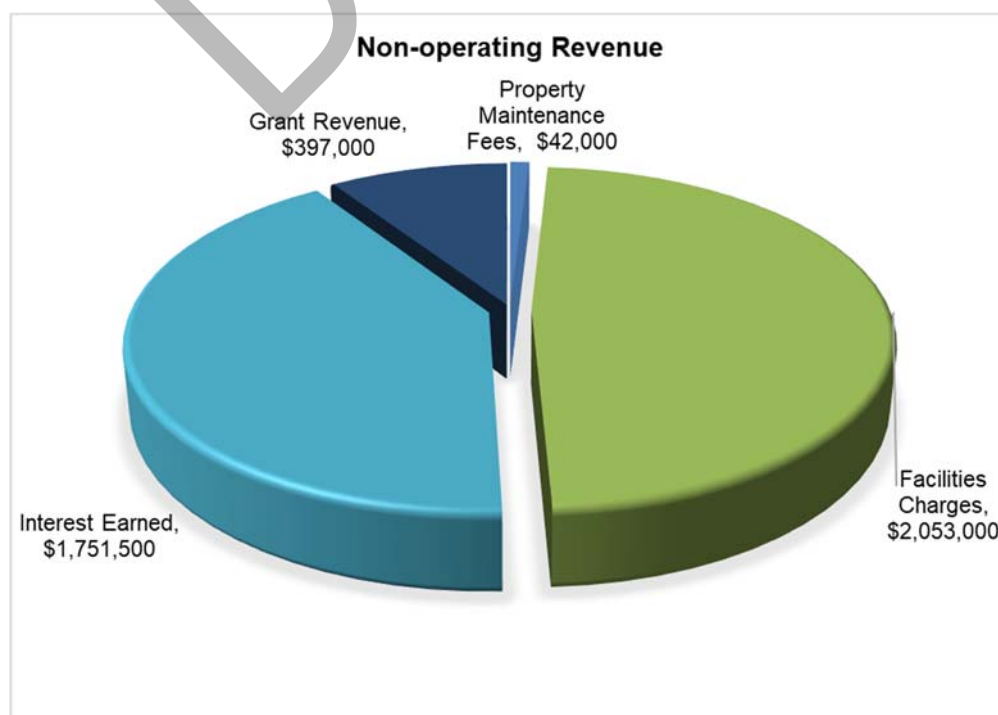
The proposed \$1,751,500 of general interest earned for 2024 is based on the expected level of capital invested throughout the fiscal year and the expected continuance of high-interest rates, an 261.9% increase from the 2023 budgeted.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted-Amended)
Interest Earned						
01-50-510-490001	Interest Income - Bonita Vista	\$ 300	\$ 1,000	\$ 300	\$ 1,000	\$ -
01-50-510-490011	Interest Income - Fairway Canyon	275,900	252,000	250,800	223,500	(28,500)
01-50-510-490021	Interest Income - General	794,800	231,000	1,664,300	1,249,000	1,018,000
01-50-510-490051	Net Amort/Accret on Investment	-	-	370,000	278,000	278,000
		<u>\$ 1,071,000</u>	<u>\$ 484,000</u>	<u>\$ 2,285,400</u>	<u>\$ 1,751,500</u>	<u>\$ 1,267,500</u>

Grant Revenue

The District anticipates grant revenue of \$397,000 for the AMI/AMR project. The expected level of grant revenue is based on the terms of the awards on record.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted-Amended)
Grant Revenue						
01-50-510-419051	Grant Revenue	\$ 433,400	\$ 784,000	\$ 151,600	\$ 397,000	\$ (387,000)



Operating Expenses Detail



BUDGET BY DEPARTMENT

Department Descriptions

In addition to the elected Board of Directors, the District has four departments, each of which is an organizational unit providing distinct and different services. Included within each department are 2023 accomplishments and department objectives for 2024. Each department is separate, with a listing of budgeted positions, a description of each division, if applicable, and a two-year financial trend detailing the division's expenses at the account level.

Operating expenses are controlled at the department level and should not exceed appropriations. Budget transfers between divisions are made administratively if the transfer is within the same department. The Directors and the General Manager must approve budget transfers between departments. Any modification over \$50,000 shall require approval by the Board of Directors (BOD). Any addition to the budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month before being recommended for review and approval by the full Board.

Salaries and Benefits

The personnel budget for 2023 includes 48.5 full-time equivalents (FTE) positions. The changes to positions included in the 2024 budget include a promotion option, with the budget funding an Associate Civil Engineer I instead of one Engineering Assistant, the two positions approved in June 2023 of Director/Assistant Director of Finance and Administration (Flex) and the Executive Assistant, the title change from Maintenance Technician to Maintenance Technician II as well as 4 new full time positions in Operations. The new positions in Operations include a Maintenance Technician I, Senior Water Utility Worker, and 2 Water Utility Worker I positions, replacing 6 temporary positions.

The personnel budget for 2024 includes 5 temporary or positions, down from 15 in 2023. For part-time or temporary positions, the changes include the removal of the two temporary Water Utility Worker I positions for the Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) project and an decrease of seasonal temporary Water Utility Worker I positions going from eight to two.

Total payroll and related costs are budgeted at \$8,399,500 for an increase of \$344,500 or 4.28%, compared to 2023, down from 9.09% the prior year. This increase reflects the changes made to the full-time and part-time positions and the Cost of Living Adjustment (COLA) applied at 3.7% based on the Memorandum of Understanding (MOU) determined based upon the August-to-August Unadjusted Consumer Price Index, U.S. Cities average.

Over the years, as the community has continued to grow, there has been a need for additional personnel to provide for services, infrastructure, projects, and state mandates. To minimize the fiscal impact of the necessity of other resources, the District increased the number of part-time and/or temporary positions to be filled in 2023, however, the repetition of recruitment and training has been inefficient with the 2024 budget shifting its focus on investment in permanent staff. The changes are reflected on the Organization Chart, on page 19, and in the Personnel Summary by Department table on page 20, with tables provided in each department detail in this report section.

Board of Directors – Expenses Detail



BOARD OF DIRECTORS

Director Division	Positions
Director, Division 1	1
Director, Division 2	1
Director, Division 3	1
Director, Division 4	1
Director, Division 5	1
Total Positions	5

Division Description

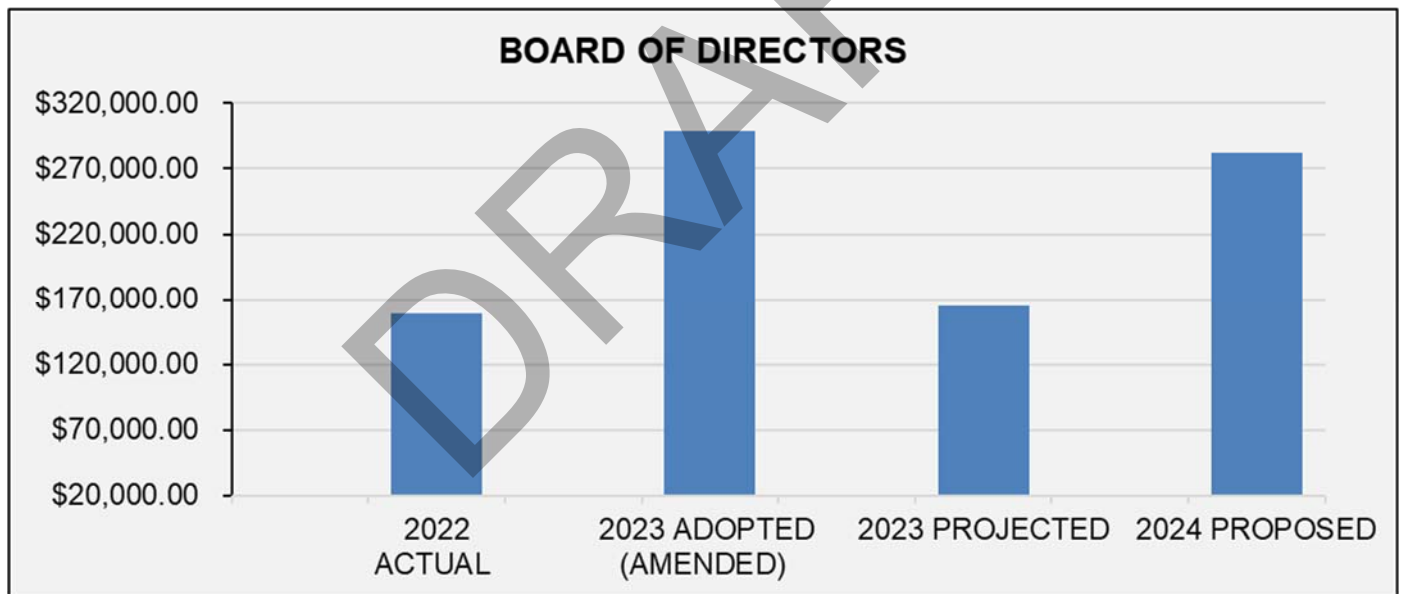
This division includes per diem paid to each Board member and the associated payroll tax expenses, health insurance benefits, election expenses, and seminar/travel expenses.



Division Budget

Proposed expenses for 2024 are \$282,500, a 5.5% decrease from the amended budgeted expenses for 2023. This decrease is primarily due to savings in election-related expenses due to the 2024 election expenses being billed to the District in 2025.

Board of Directors		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-10-110-500101	Board of Directors Fees	\$ 85,540	\$ 95,500	\$ 80,700	\$ 124,500	\$ 29,000
01-10-110-500115	Social Security	5,303	6,000	5,000	8,000	2,000
01-10-110-500120	Medicare	1,240	1,500	1,200	2,000	500
01-10-110-500125	Health Insurance	46,789	75,500	46,600	81,500	6,000
01-10-110-500140	Life Insurance	132	2,000	100	2,500	500
01-10-110-500143	EAP Program	93	500	100	500	-
01-10-110-500145	Workers' Compensation	485	1,000	500	1,000	-
01-10-110-500175	Training/Education/Mtgs/Travel	15,536	26,500	26,300	47,000	20,500
01-10-110-550012	Election Expenses	6	87,000	3,600	12,000	(75,000)
01-10-110-550043	Supplies-Other	349	1,000	100	1,000	-
01-10-110-550051	Advertising/Legal Notices	3,049	2,500	100	2,500	-
		<u>\$ 158,524</u>	<u>\$ 299,000</u>	<u>\$ 164,300</u>	<u>\$ 282,500</u>	<u>\$ (16,500)</u>



Engineering- Expenses Detail



DIVISIONS

- Engineering
- Development Services

2022 ENGINEERING DEPARTMENT ACCOMPLISHMENTS

1. Advanced and expanded external interagency relationships with agencies and regional stakeholders including, County of Riverside, City of Beaumont, San Gorgonio Pass Water Agency (SGPWA), Beaumont Basin Water Master (BBWM) Yucaipa Valley Water District (YVWD), City of Banning, San Gorgonio Pass Regional Water Alliance, County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission (LAFCO), and others.
2. Advanced and expanded District and regional water supply review and analysis on behalf of the District as well as the San Gorgonio Pass Water Agency and the San Gorgonio Pass Region stakeholders. This includes ongoing in-depth review and analysis of District and regional water supply opportunities, existing and future water demands, as well as review of District project and water supply costs and financing analysis of current and future District and regional water supply needs. Work completed included review of District pressure zone water demands and updated pumping, storage and delivery needs for each District potable and non-potable water system pressure zone.
3. Advanced recycled water system implementation with the City of Beaumont including coordination of activities with City of Beaumont staff, the San Gorgonio Pass Water Agency (SGPWA) and associated elected officials. Work completed includes updates to water storage and delivery needs for District proposed non-potable water system pressure zones and further progression of agreements between BCVWD and the City of Beaumont. Recycled Water Implementation Facilitator meetings conducted with City of Beaumont and the SGPWA. Continued refinement of recycled water booster station requirements including completion of Booster Station Preliminary Design Technical Memorandum refinement of booster station final design requirements, design and equipment parameters, construction schedule and associated costs. The District furthered coordination efforts with City of Beaumont staff to reaffirm a suitable location for the District's recycled water booster station.
4. Monitored State of California water conditions through the course of the year as mandated drought response activities were lifted due to significant state-wide storm activity experienced.
5. Provided complete in-house (District Staff) development engineering support activities including but not limited to: water and recycled water planning activities, water system modeling for domestic water and fire water supply flows, water supply review and assessment, development plan checking, main extension agreement preparation, construction support (including project management and coordination, pre-construction and construction support, and engineering department support of inspection, project testing and commissioning, final project inspection, and project closeout activities) and continued and

improved communication with the City of Beaumont and other regional stakeholders regarding development activities. Finalized and executed Facilities Agreements which collected over \$1.5M of restricted funds for expansion of the District's infrastructure.

6. Advanced District water system mapping efforts related to the District's GIS facilities mapping system. Said work included the addition of approximately 4.0 miles of piping related to recently constructed District and Developer projects.
7. Provided engineering support for the construction of Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16) and Grand Avenue replacement pipeline projects which included construction of replacement pipeline segments 1 through 6 as well as replacement pipeline segments 6A through 8. Said work was required to avoid direct conflicts with the storm drain project as well as complete Capital Improvement Budget planned facilities totaling approximately 4,000 LF of 6", 8", and 12" pipeline. Additionally, provided engineering oversight for re-paving of portions of Grand Avenue where pipeline segments 1-8 were replaced.
8. Assisted, as a joint partner, Riverside County Flood Control and Water Conservation District (RCFC&WCD) with completing the construction of the MDP Line 16 Project. Responsibilities include review of submittals, inspections, coordination, and planning.
9. Provided construction support activities including construction phase grading activities and engineering review and oversight of spillway construction activities related to the MDP Line 16 Project within the District's Noble Creek Recharge Facility – Phase 2.
10. Provided District and Regional Master Planning Activities internally and with various community partners including continued review and analysis of District water demands. Furthered work on updates to 32 housing tract water consumption data which initially included data for 2016, 2017, and 2018, and 2019 to understand effects of new construction and implemented water conservation measures as they relate to District Water Supply Consumption. The data update work efforts include updating the data to include 2020 through 2022, and also incorporating additional new tracts which have been constructed since 2019.
11. Coordinate with Operations Department to advance on-going Capital Improvement Design activities for the projects throughout the District including, but not limited to, the following:
 - a. Noble Reservoir No. 2 and Transmission Pipeline (T-3040-0001), BCVWD has completed 100% of Planning and Design.
 - b. 2017 Replacement Pipeline Project (P-3620-0015), BCVWD has completed 100% Construction.
 - c. Prepare Request for Proposal, solicited and awarded a professional services agreement with a consulting firm for the design of the 2023 Replacement Pipelines Project which consists of three (3) pipelines within the City of Beaumont. The pipelines are identified in the CIB as P-2750-0091 (Elm Avenue, south of 4th Street),

P-2750-0056 (11th Street, Elm Avenue to west of Beaumont Avenue), and P-2750-0095 (American Avenue, 6th Street to 8th Street).

- d. Prepared Request for Proposal, and solicited bids for re-drilling of Wells 1A and 2A. Executed contracts with contractor, to begin construction early 2024.
 - e. Prepared Request for Proposal, solicited bids, and executed a contract with a local Contractor for 5th Street and Michigan Street (5th to 6th Street) Replacement Pipelines to remain ahead of the City of Beaumont's annual pavement rehabilitation project. Construction estimated to be completed before end of 2023.
 - f. Prepared Request for Proposal, solicited bids, for 2022-2023 Service Lateral Replacements, and executed a contract with Contractor for replacement of said services within the City of Beaumont to remain ahead of the City's annual pavement rehabilitation project.
12. Supported Finance department with the on-going miscellaneous fee updates and capacity charge study. Provided an in-depth analysis of the Capital Improvement Plan (infrastructure and pipelines expansion projects) to formulate the funding requirements.
13. Provided support to Finance and Operations departments with grant funding opportunities for Automatic Meter Reading/Advanced Metering Infrastructure (AMR/AMI) Project, SCADA Project, and Noble Tank Pipeline and B-Line (ARPA funding secured through the county of Riverside for \$2.58M).

2024 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES

- 1. Continue advancing District and regional water supply activities including analysis and planning for the District, the San Geronio Pass Water Agency, and the San Geronio Pass region stakeholders, including updates to annual water supply and consumption modeling, annual water storage and future needs assessments, and continued advancement of District and/or regional Sites Reservoir participation.
- 2. Continue implementation of recycled water initiative with the City of Beaumont and the SGPWA including coordination of activities with City of Beaumont, SGPWA, and recycled water facilitator. District recycled water implementation initiative includes, but is not limited to, advancing the following activities in 2024 and beyond:
 - a. Advance recycled water purchase agreement between BCVWD and City of Beaumont.
 - b. Finalize the location and advance design of the proposed District recycled water booster facilities at the City's WWTP necessary to deliver recycled water into BCVWD's system.
 - c. Pursue recycled water grant and low interest loan funding opportunities.

- d. Advance preparation of BCVWD' Title 22 Engineering Report for recycled water use for landscape irrigation and other approved uses.
 - e. Advance preparation of organization of mapping and site plans for each reuse site.
 - f. Prepare organized record of existing recycle water main installations.
 - g. Advance development of updated signage for recycled water use areas.
 - h. Advance preparation of application for General Order water Reclamation Permit by BCVWD from the Division of Drinking Water (DDW) and the Regional Water Quality Control Board (RWQCB).
 - i. Advance plan and implementation to execute non-potable water system cross connection testing for non-potable water users.
 - j. Advance preparation, review and adoption of regulations for recycled water use by BCVWD.
 - k. Advance planning and commencing of BCVWD hosted recycled water use workshops for non-potable water customers.
 - l. Identify sited supervisors for each reuse site and commence training activities of said site supervisors.
3. Coordinate with Operations Department to advance or complete on-going Capital Improvement Design activities for the projects throughout the District including, but not limited to, the following:
- a. 2020-2021 Replacement Pipeline Project (P-3040-0023, P-3040-0024, P-3040-0025, P-3040-0026, P-3330-0003, and P-3620-0009), BCVWD has completed 100% of Planning and 75% of Design.
 - b. Well 1A Project (W-2750-0005), BCVWD completed 75% of Planning.
 - c. Well 2A Project (W-2750-0001), BCVWD has completed 75% of Planning.
4. Coordinate with BCVWD Operations Department to commence and/or advance Capital Improvement Projects including request for proposals (as necessary) and design of the following District-Wide locations:
- a. Well 30 Drilling Project (W-2750-0002)
 - b. Well 31 Drilling Project (W-2850-0001)
 - c. 2017 Replacement Pipeline Project (P-2750-0069), BCVWD has completed 100% of Planning and of Design.

- d. PZ 3040 to PZ 3330 Noble Booster Equipment Purchase (BP-3040-0001)
- e. Well 1A Pumping Plant (W-2750-0005)
- f. Well 2A Pumping Plant (W-2750-0002)
- g. B Line Replacement Pipeline (P-3620-0001), BCVWD has completed 100% of Planning and 75% of Design.
- h. 2750 PZ to 2850 PZ Booster Station (BP-2750-0001), BCVWD has completed 50% of Planning and 10% of Design.
- i. 2850 PZ to 3040 PZ Booster Station (BP-2850-0001), BCVWD has completed 100% of Planning and anticipates moving the project design forward in 2024.
- j. Non-Potable Pressure Regulating (and Metering) Stations (NPR-2800-0001, NPR-2800-0002, NPR-2600-0001), BCVWD has completed 30% of Planning.
- k. Tank Recoating and Retrofit
 - i. Retrofit of Lower Edgar Tank (TM-3330-0001), BCVWD has completed 100% of Planning and 40% of Design.
 - ii. Recoating of Vineland I Tank (TM-2850-0001), BCVWD has completed 100% of Planning and 70% of Design.
 - iii. Recoating of Cherry I and II Tanks (TM-2750-0001), BCVWD has completed 100% of Planning and 70% of Design.
- l. 11th Street Pipeline Replacement, Elm Avenue to west of Beaumont Avenue (P-2750-0056), BCVWD has completed 95% of Planning and 30% of Design.
- m. American Avenue Pipeline Replacement (P-2750-0095), BCVWD has completed 95% of Planning and 30% of Design.
- n. Elm Avenue Pipeline (P-2750-0091), BCVWD has completed 95% of Planning and 30% Design.
- o. 2023 Service Lateral Replacement Project (P-2750-0098), BCVWD has completed 50% of Planning and 10% of Design.
- p. Maple Avenue from 1st Street to 3rd Street (P-2750-0025)
- q. Egan Avenue (Wellwood Alley) from 5th Street to 8th Street (P-2750-0066)
- r. Elm Avenue (Wellwood Alley) from 5th Street to 7th Street (P-2750-0067)
- s. Elm Avenue from 6th to 7th Street (P-2750-0068)
- t. "A" Line – Upper Edgar to Split at Apple Tree Lane (P-3620-0002)

5. Coordinate with Finance Staff to complete a comprehensive Capacity Charges study for Domestic Water and Recycled Water.
6. Continue mud and debris flow response activities related to the Apple and El Dorado Fires.

DRAFT

ENGINEERING

Position Title	2023 Budget Full-Time Positions	2023 Part-Time Positions	2024 Budget Full-Time Positions	2024 Part-Time Positions
Director of Engineering	1	0	1	0
Senior Civil Engineer	0	0	0	0
District Engineer	0	2 ⁽⁴⁾	0	2 ⁽⁴⁾
Associate Civil Engineer II	0	0	0	0
Associate Civil Engineer I	1 ⁽³⁾	0	1 ⁽³⁾	0
Engineering Assistant	1 ⁽³⁾	0	1 ⁽³⁾	0
Development Services Technician	1	0	1	0
Engineering Intern	0	1 ⁽⁵⁾	0	1 ⁽⁵⁾
Total Positions	4	3	4	3
<p>(1) Included 2 part-time District Engineers at a maximum of 640 hours</p> <p>(2) Temporary part-time position at a maximum of 988 hours</p> <p>(3) Position in the budget to allow for the possibility of promotion or replacement of one current Engineering Assistant position</p> <p>(4) Includes 2 part-time District Engineers at a maximum of 640 hours</p> <p>(5) Temporary part-time position at a maximum of 988 hours</p>				

Division Description

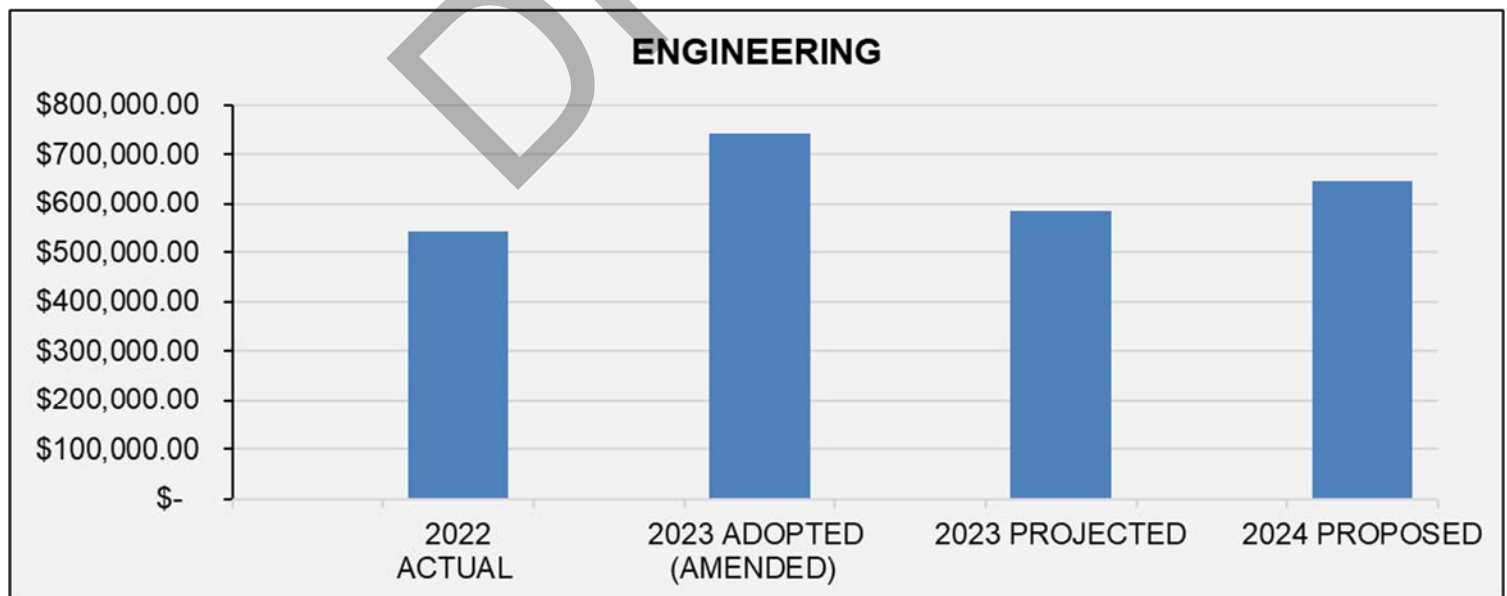
This division is responsible for the plan, design, and construction oversight of the District's domestic water, non-potable water, and general District facilities included in the District's Ten Year Capital Improvement Plan. It develops and implements developer capacity and service connection charges, and tracks and supports through development services all new development within the District service area. The 2024 budget includes the separation of Development Services as a new division for transparency on billings and direct project costs to developers.



Division Budget

Proposed expenses for 2024 are \$645,000, a 13.0% decrease below the budgeted expenses for 2023. The expected decrease is primarily due to the separation of a portion of personnel related expenses specifically for the Development Services division.

Engineering		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-210-500105	Labor	\$ 409,465	\$ 576,050	\$ 384,700	\$ 516,000	\$ (60,050)
01-20-210-500114	Incentive Pay	-	6,000	-	2,500	(3,500)
01-20-210-500115	Social Security	25,554	43,000	25,600	39,000	(4,000)
01-20-210-500120	Medicare	6,418	10,500	6,000	9,500	(1,000)
01-20-210-500125	Health Insurance	66,079	101,000	69,200	89,500	(11,500)
01-20-210-500140	Life Insurance	591	1,000	600	1,000	-
01-20-210-500143	EAP Program	93	500	100	500	-
01-20-210-500145	Workers' Compensation	3,020	5,500	3,100	5,000	(500)
01-20-210-500150	Unemployment Insurance	-	8,500	-	7,500	(1,000)
01-20-210-500155	Retirement/CalPERS	55,638	80,500	51,100	54,500	(26,000)
01-20-210-500165	Uniforms & Employee Benefits	-	500	-	500	-
01-20-210-500175	Training/Education/Mtgs/Travel	1,594	8,000	2,400	8,000	-
01-20-210-500180	Accrued Sick Leave Expense	1,515	31,000	7,200	30,000	(1,000)
01-20-210-500185	Accrued Vacation Leave Expense	19,764	28,500	11,600	25,000	(3,500)
01-20-210-500187	Accrual Leave Payments	11,916	42,000	21,500	18,500	(23,500)
01-20-210-500190	Temporary Labor	33,129	5,950	29,600	45,000	39,050
01-20-210-500195	CIP Related Labor	(94,386)	(225,000)	(34,800)	(225,000)	-
01-20-210-550029	Administrative Expenses	-	5,000	4,400	5,000	-
01-20-210-550046	Office Equipment	-	6,000	400	6,000	-
01-20-210-550030	Membership Dues	588	2,000	300	2,000	-
01-20-210-550051	Advertising/Legal Notices	1,171	5,000	1,700	5,000	-
		<u>\$ 542,151</u>	<u>\$ 741,500</u>	<u>\$ 584,700</u>	<u>\$ 645,000</u>	<u>\$ (96,500)</u>



DEVELOPMENT SERVICES

Position Title	2023 Budget Full-Time Positions	2023 Part-Time Positions	2024 Budget Full-Time Positions	2024 Part-Time Positions
Director of Engineering	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Associate Civil Engineer I	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Engineering Assistant	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Development Services Technician	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Total Positions	0	0	0	0
<i>(1) Budget amount represents a portion of full-time position expenses from Engineering employees who perform duties within this division</i>				

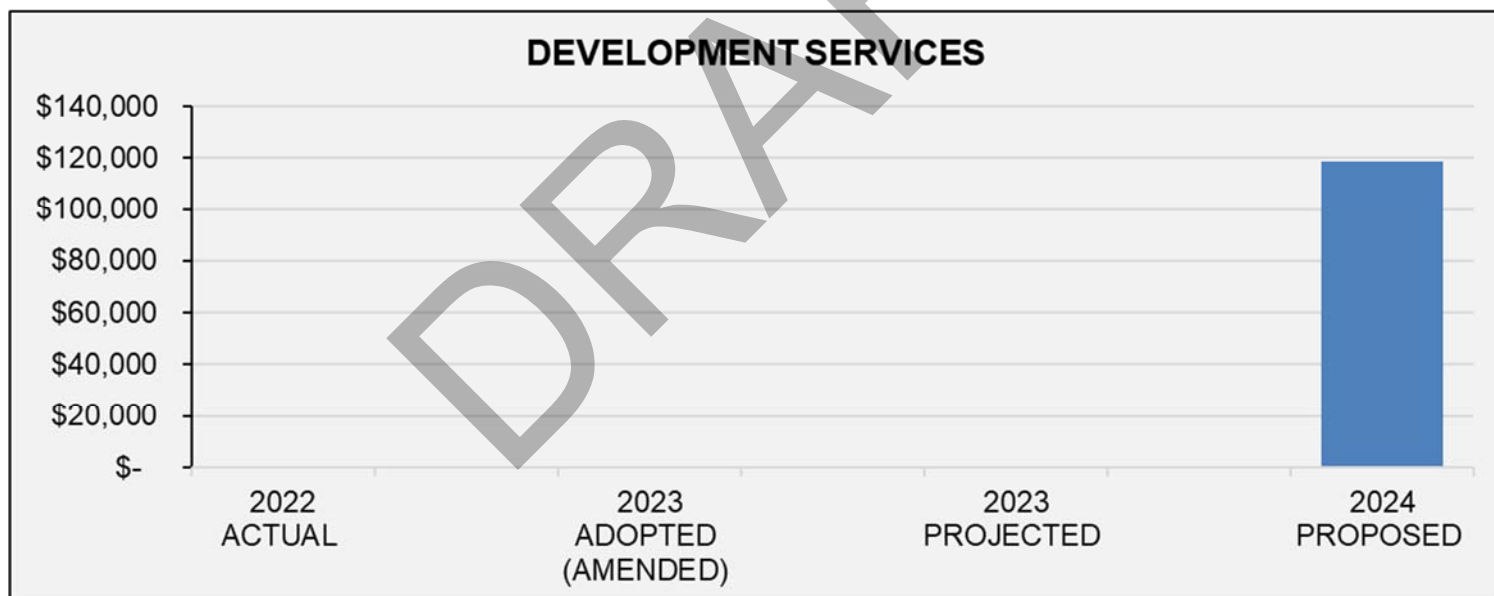
Division Description

This division is responsible for the plan, design, and construction oversight of the District's domestic water and non-potable water specifically related to development projects. It prepares development review letters and agreements and facilitates developer meetings with water related activities. This division was created specifically to track development related time from Engineering staff for transparency on billings and direct project costs. The reduction to the fully burdened rate of the Engineering division by 12% of the Director of Engineering, 19% of the Associate Civil Engineer I, 19% of the Engineering Assistant, and 19% of the Development Services Representative.

Division Budget

Proposed expenses for 2024 are \$118,500 for the new division within the Engineering department. The division was created specifically to track expenses related to development, which would be billed directly to each project developer.

Development Services		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-220-500105	Labor	\$ -	\$ -	\$ -	\$ 73,000	\$ 73,000
01-20-220-500114	Incentive Pay	-	-	-	-	-
01-20-220-500115	Social Security	-	-	-	5,500	5,500
01-20-220-500120	Medicare	-	-	-	1,500	1,500
01-20-220-500125	Health Insurance	-	-	-	19,000	19,000
01-20-220-500140	Life Insurance	-	-	-	500	500
01-20-220-500143	EAP Program	-	-	-	500	500
01-20-220-500145	Workers' Compensation	-	-	-	1,000	1,000
01-20-220-500150	Unemployment Insurance	-	-	-	1,500	1,500
01-20-220-500155	Retirement/CalPERS	-	-	-	6,500	6,500
01-20-220-500180	Accrued Sick Leave Expense	-	-	-	4,500	4,500
01-20-220-500185	Accrued Vacation Leave Expense	-	-	-	5,000	5,000
01-20-220-500187	Accrual Leave Payments	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ 118,500	\$ 118,500



Finance and Administration - Expenses Detail



DIVISIONS

- Finance and Administration
- Human Resources
- Customer Service Representatives

2023 FINANCE AND ADMINISTRATION DEPARTMENT ACCOMPLISHMENTS

Finance and Administration

1. Distributed the 2022 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by July 1, 2023. This continues efforts to improve customer communication to meet BCVWD's goal of providing safe water to the community annually.
2. Completed the Annual Comprehensive Financial Report that provided financial transparency and promulgated accountability by expanding on fund-level financial statement information on budgetary performance from the financial statement audit during the fiscal year.
3. Recognition of the annual Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2022 by the Government Finance Officers Association (GFOA), increasing the District's financial performance transparency.
4. Acceptance and Implementation of the 2023 BCVWD Operating Budget that communicates a transparent look at the District's day-to-day, short-term, and long-term financial stability annually.
5. Recognition of the annual Operating Budget Excellence Award for the fiscal year 2023 by the California Society of Municipal Finance Officers (CSMFO) for summarizing financial information of key economic facts on expenditures and revenues.
6. Earned an unmodified "clean" opinion for the financial statement audit of the year ended December 31, 2022, that increased trust and transparency during the 2023 fiscal year.
7. Recognition of the annual Investment Policy Certification by the California Municipal Treasurers Association (CMTA) for Investment Policy Certification for the fiscal year 2023 sustained compliance with current state statutes governing local government entities' investment practices.
8. Continued partnership with Investment Advisor, Chandler Asset Management Advisory Service (Chandler) for the management of District investments that summarizes valuable insight to reach the District's financial goals on an annual basis. This improves fiduciary obligations by optimizing investments by maintaining the management of contractual services in a fiduciary matter.
9. Implemented the BCVWD Miscellaneous Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
10. Implemented CalPERS CEPPT (Section 115 pension trust fund), allowing the District to generate investment income from employer-controlled contributions to pay for required pension contributions, help

the District to offset pension-related costs during lean financial times, and reduce future cash flow requirements and budget dependency with investment income.

11. Completed implementation of the BCVWD Miscellaneous Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
12. Continued implementing, maintaining, and reviewing payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensured accurate and timely processing of transactions by processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year.
13. Continued the \$1.5 million WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation for the Advanced Meter Infrastructure (AMI) Project that provides improved utility operations. The District achieved 99% completion of residential and commercial meter upgrades. Reaffirmed the partnership with Grant Writing Firm, Townsend Public Affairs, Inc, to support BCVWD grant applications that improve funding chances by communicating public information about the activity of government agencies and interpreting policy and political campaigns specific to water services during the 2023 fiscal year.
14. Improved participation in District investments by preparing regular deposits for investments with either Local Agency Investment Fund (LAIF) or Chandler. This goal was accomplished by weekly reviews of interest rates for various investment plans available to the District, which are reported monthly to the Finance and Audit Committee.
15. Implemented, maintained, and reviewed payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensured accurate and timely processing of transactions. This goal was met as funds were distributed to staff bi-weekly. by processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year 2023.
16. Assess and amend the BCVWD capacity fees; By evaluating current prices, and structures charged to customers. This reflects an improvement of communication and transparency regarding capacity fees to provide revenue to recover costs for existing and future facilities that are of proportional benefit to the person or property being charged related to water services. This goal will continue during the FY2024 by the implementation of revising the capacity fee study by the end of the fiscal year.
17. Received accounts payable discounts at an estimated amount of \$5,500.00 for invoices paid within 30 days and issued over 1,700 check disbursements, including ACH, Accounts Payable, and Customer Refund checks.

Human Resources

1. Implemented NeoGov Insight and Onboard modules as part of the Human Resources Information System (HRIS) to continue the improvement of departmental workflow efficiency.

2. Improved BCVWD policies for clarity by implementing multiple policy updates refining compliance with IRS, State and Federal mandates, Human Resources, laws, and legislative changes.
3. Recognition of the annual Great Place to Work certification in an employee engagement survey for the fiscal year 2023 by the international accreditation system called Great Place to Work, evaluating the health of the organization. The certification is the third consecutive year of recognition.
4. Organized and hosted an employee Benefits Fair during an open enrollment period with multiple benefits vendors by providing employees with relevant benefits information to meet employees' expectations of the District.
5. Improved employee safety by implementing the District's safety program, increasing awareness, and sustaining compliance using quarterly safety inspections that reflect a decrease in workplace accidents.
6. Assessed a Workforce and Succession Planning recommendation study aimed at accelerating employee performance and organizational effectiveness through the creation of a process-based Succession Planning Program to meet ratepayer and service requirements collaboratively. The study was completed during FY2023.
7. Organized specialized safety training partnerships with various consultants providing CPR/First Aid/AED, Active shooter preparedness, OSHA compliance, dog safety, snake awareness, and Reasonable Suspicion (supervisory staff) that improve employee awareness, safety compliance, and regulatory requirements for District employees.

Customer Service Representatives

1. Improved customer service communication to customers by producing English and Spanish material addressing updates to billing, rates, drought, water restrictions, and the annual water quality report.
2. Improved customer service communication to new residential accounts by providing consistent interaction with new residential customer accounts including assistance with start service applications, notification of billing process for all new accounts, and providing various payment options to new and existing customers.
3. Implementation of multiple CSR scripts for current activities, outages, and events that increased efficiency and customer awareness during the 2023 fiscal year.

4. Reduced delinquent accounts by continuously implementing shut-off notifications and promoting payment plan options through the District as well as through a partnership with the County of Riverside.

2024 FINANCE AND ADMINISTRATION DEPARTMENT GOALS AND OBJECTIVES

Finance and Administration

1. Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California.
2. Continue administrative practices to comply with the District's Records Retention Policy and paperless filing system by organizing documents to reduce litigation risks by adhering to various rules and regulations. This will reflect an improvement in records retention by 15% of paper records. This goal will be accomplished by scanning and retaining paper records to save storage and operating expenses by the end of the 2024 fiscal year.
3. Continue administrative practices to comply by providing comprehensive Brown Act-compliant agenda packets to the Board of Directors and Committees to maintain District compliance with all applicable laws and regulations.
4. Distribute the 2022 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2023 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California.
5. Improve customer communication by submitting documentation to receive the annual Certificate of Achievement for Excellence in Financial Reporting through the GFOA, the Operating Budget Excellence Award through the CSMFO, and the Investment Policy Certification through the CMTA. This will reflect the transparency of annual financial performance documents in compliance with state statutes governing local government entities. This goal will be accomplished by completing the application process by the end of the 2024 fiscal year.
6. Improve customer communication by submitting the 2024 BCVWD Operating Budget to the Board of Directors for approval. This will reflect an improvement in transparency of the day-to-

day, short-term, and long-term financial stability. This goal will be accomplished by receiving an approved budget document from the Board of Directors by December 2023.

7. Improve fiduciary responsibilities by earning an unmodified "clean" opinion for the financial statement audit. This will reflect an improvement in transactional duties to ensure that financial information is represented fairly and accurately. This goal will be accomplished by completing the 2023 financial audit by the end of the 2024 fiscal year.
8. Continue to facilitate fiduciary responsibilities by completing the Annual Comprehensive Financial Report. This will reflect financial transparency and promote accountability. This goal will be accomplished by completing the 2023 report by an independent auditing firm by the 2024 fiscal year.
9. Implement the 2024 BCVWD capacity fees by the BOD-approved current prices and structures charged to customers. This will reflect improved communication and transparency regarding capacity fees to provide revenue to recover costs for existing and future facilities that are of proportional benefit to the person or property being charged related to water services. This goal will be accomplished by implementing the revised capacity fee study by the end of 2024.
10. Improve fiduciary obligations by optimizing investments and grant writing opportunities. This goal will be accomplished by maintaining the management of contractual services in a fiduciary matter by the end of the 2024 fiscal year.
11. Improve participation in District investments by preparing regular deposits for investments with either the Local Agency Investment Fund (LAIF) or Chandler. This goal will reflect an increase in the number of funds deposited for investment by at least \$10,000 per week based on cash investments over expenses. This goal will be accomplished by weekly reviews of interest rates for the different investment plans available to the District, which are reported monthly to the Finance and Audit Committee.
12. Improve the grant application and selection process by focusing on a specific set of 10 Capital Improvement Projects during the fiscal year. This goal will reflect an increase in the number of grant funding applications by one per quarter of the year. This goal will be accomplished by collaborating with the grant writing consultants bi-weekly to identify funding opportunities regularly for these specific projects before the 2024 fiscal year-end.
13. Continue implementing, maintaining, and reviewing payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensure accurate and timely processing of transactions. This goal will reflect a

continuance of funds distributed to staff bi-weekly. This goal will be accomplished by processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year 2024.

14. Improve consumer billing by implementing the WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation. The grant is for the Advanced Meter Infrastructure (AMI) Project, reflecting the estimated 200 remaining meter upgrades by 100% digital transition of installed meters. This goal will be accomplished by installing Automated Meter Reading (AMR) and the Automated Meter Infrastructure (AMI) towers and repeaters by the end of the 2024 fiscal year.
15. Modernize the tracking and reporting mechanism for the cross-connection (backflow) program by providing Operations procedures and workflow for an electronic reporting system. This goal will reflect an improvement in data entry time by 25% for Operations and a reduction of at least 2 hours of statistical analysis for State mandated reporting for Administration staff. This goal will be accomplished by the completion of the Tokay software training as well as the creation of a District user guide by the 2024 fiscal year-end.
16. Implement a barcode system for the District inventory. The software will provide a critical, centralized process to control the management of ordering, receiving, and picking of inventory and will be implemented by the 2024 fiscal year-end.
17. Produced a more detailed Legislative Update, tracking state and federal legislation and recommended Board action in support or opposition of issues affecting the District.
18. Completed Divisions 3, 4, and 5 elections process with all three Directors appointed in lieu of election.
19. Completed and disseminated more than 60 regular, special, and committee meeting Brown Act compliant agenda packets and comprehensive summary minutes or notes to assure a complete and accurate historical administrative record for the District and comply with the applicable sections of the Water Code and Government Code.
20. Continued to develop, maintain, and improve working relationships with regional stakeholders. Partnered with the San Geronio Pass Water Agency (SGPWA) on regional water supply and to maximize imported water. Worked with City Manager for the City of Beaumont to communicate the District's hardships related to the encroachment permit process and paving requirements. Re-activated the 3x2 Recycled Water Committee and worked with the members to move forward with an agreement and coordinated actions.

Human Resources, Including Risk Management

1. Improve departmental workflow efficiency by implementing one additional NeoGov module within the areas of Payroll, Self Service, and Compliance as part of the Human Resources Information System (HRIS) by the end of the 2024 fiscal year.
2. Improve clarity and compliance by updating ten BCVWD policies to comply with rules, regulations, and legislative and personnel law changes by the end of the 2024 fiscal year.
3. Improve employee engagement by developing one subject matter in the areas of an employee profile assessment tool, an employee appreciation program, and an employee wellness program to improve onboarding, team building, communication, and professional development, and reduce long-term healthcare costs by implementing one program by the end of the 2024 fiscal year.
4. Improve employee engagement by 5% by implementing the employee survey and providing documentation to receive the annual Great Place to Work certification through the international accreditation system for a third consecutive year during the 2024 fiscal year.
5. Improve continued efforts for transparency and customer trust by submitting documentation to receive the District Transparency Certificate of Excellence through the Special District Leadership Foundation (SDLF). The certification will reflect the openness of the district's business. The goal will be met when required documentation is submitted to promote operations and governance of special districts to the public and constituents by the end of the 2024 fiscal year.
6. Organize and host the annual employee Benefits Fair with vendors by providing employees with relevant benefits information and improving participation in the District's Flexible Spending Account (FSA) program to meet employees' expectations of the District by the end of the 2024 fiscal year.
7. Improve workplace incidents by maintaining a centralized safety incentive program by partnering with consultants to provide employee safety training sessions to decrease safety incidents by 5% by the end of the 2024 fiscal year.
8. Improve employee development by continuing the District's leadership program and implementing various training sessions to improve strategic thinking, leadership, work knowledge, skills, and abilities by implementing executive coaching services by the end of the 2024 fiscal year.

Customer Service Representatives

1. Improve customer service communication to customers by the implementation of written documents by producing English and Spanish material addressing updates to billing, rates, drought, water restrictions, and the annual water quality report. This will reflect an improvement in customer communication. This goal will be accomplished by creating six written or virtual documents to disseminate amongst customers by the end of the 2024 fiscal year.
2. Improve customer service communication to new residential accounts by providing personalized service. This will reflect a consistent interaction with new residential customer accounts. This goal will be accomplished by interaction with 80% of new residential customer accounts opened during the 2024 fiscal year.
3. Improve customer service by streamlining website content with an emphasis on efficiency and convenience for customers.
4. Improve customer service for delinquent accounts by continuously implementing shut-off notifications and customer payment plan options. This will reflect an improvement or a decrease in delinquent customer accounts for final shut-off notifications. This goal will be accomplished by shut-off notifications to delinquent accounts, reducing the last monthly customer shuts off by 50%.
5. Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California

PROFESSIONAL SERVICES

There are no positions budgeted in this division.

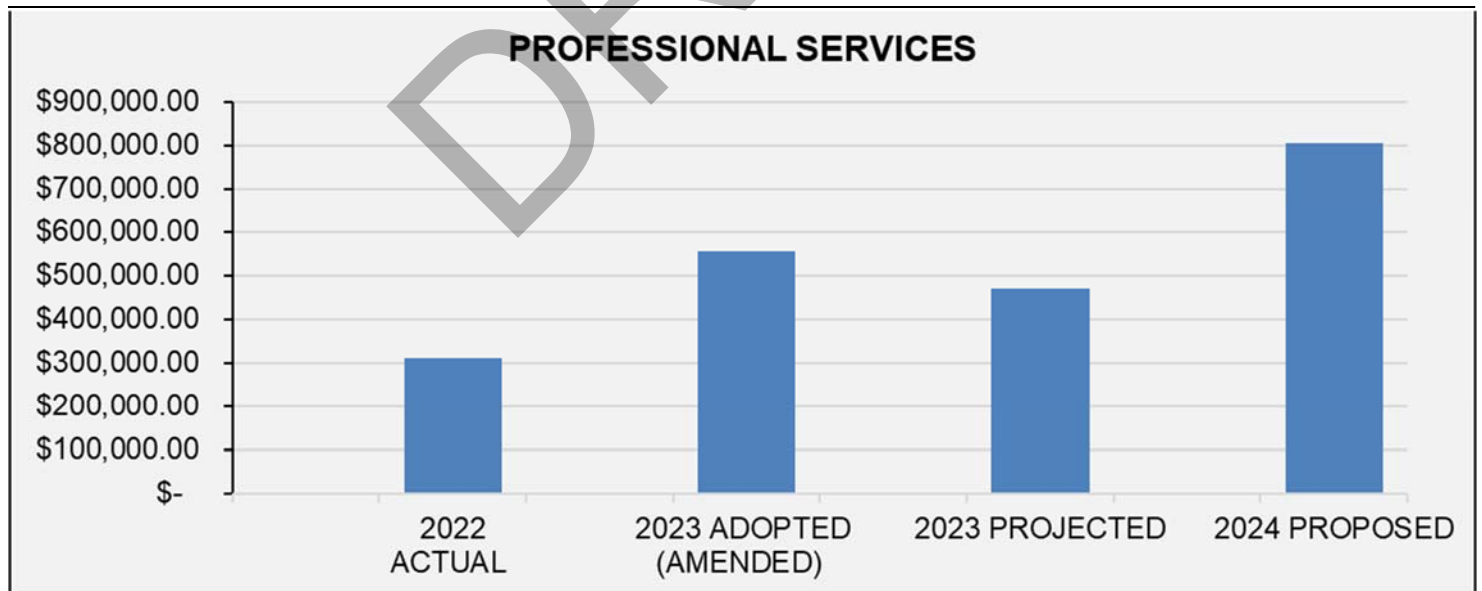
Division Description

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

Division Budget

Proposed expenses for 2024 are \$806,000, a 45.2% increase above the amended budgeted professional services expenses for 2023 due to the activity that will be associated with the Water Rate Study.

Professional Services		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-20-210-540012	Development Reimbursable Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-210-540014	Development Reimbursable GIS	40,760	50,000	24,900	50,000	-
01-20-210-540018	Grant & Loan Procurement	-	-	-	-	-
01-20-210-540048	Permits, Fees & Licensing	-	3,000	-	3,000	-
01-20-210-580031	Outside Engineering	13,950	60,000	62,300	120,000	60,000
01-20-210-580032	CIP Related Outside Engineering	-	(42,000)	-	-	42,000
01-30-310-550061	Media Outreach	-	25,500	4,800	10,000	(15,500)
01-30-310-580001	Accounting and Audit	29,925	47,300	45,300	46,000	(1,300)
01-30-310-580011	General Legal	66,610	99,500	62,800	79,000	(20,500)
01-30-310-580036	Other Professional Services	92,364	195,455	172,000	341,000	145,545
01-50-510-550096	Beaumont Basin Watermaster	43,261	85,000	73,800	127,000	42,000
01-50-510-550097	SAWPA Basin Monitoring Program	23,933	31,500	25,300	30,000	(1,500)
		<u>\$ 310,803</u>	<u>\$ 555,255</u>	<u>\$ 471,200</u>	<u>\$ 806,000</u>	<u>\$ 250,745</u>



FINANCE AND ADMINISTRATION

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
General Manager	1	0	1	0
Assistant General Manager ⁽¹⁾	0	0	0	0
Director of Finance and Administration (FLEX)	1	0	0 ⁽²⁾	0
Assistant Director of Finance and Administration (FLEX)	0	0	1	0
Finance Manager	1	0	1	0
Senior Management Analyst	1	0	0	0
Management Analyst II	1	0	2	0
Management Analyst I	1	0	1	0
Accounting Technician	0	0	0	0
Executive Assistant	0	0	1	0
Administrative Assistant	1	1 ⁽³⁾	1	0
Total Positions	7	1	8	0
<p>(1) Position was included in the Classification Study but was not approved to be implemented by the Board of Directors.</p> <p>(2) Flex position could be filled by Assistant Director of Finance and Administration</p> <p>(3) Included 1 part-time Administrative Assistant for a maximum of 988 hours.</p>				

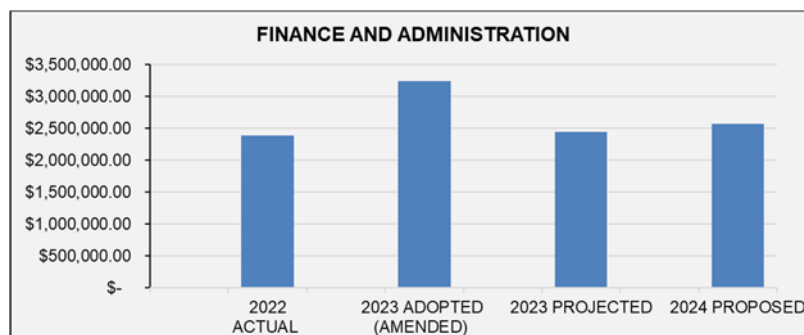
Division Description

This section includes the General Manager appointed by the Board of Directors, who directs and oversees District programs, services, and resources in accordance with short and long-range goals, policy statements, and directives. The Administrative Assistant and Executive Assistant in this division perform clerical and administrative duties, including preparing staff reports and agenda packets, scheduling training sessions for the Board of Directors and General Manager, and supporting management staff as needed. The finance section manages the general ledger, bank reconciliation, fixed assets, financial reports, payroll, accounts payable, accounts receivable, annual budget, and investment and cash management. The representatives of this section provide support to all District departments and divisions.

Division Budget

Proposed expenses for 2024 are \$2,568,500, a 20.7% decrease below the amended budgeted finance and administrative services expenses for 2023, excluding \$3,417,000 of Depreciation expense. The expected decrease for 2024 is due primarily to the personnel changes related to the separation of Customer Service into its own division.

Finance and Administration		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-310-500105	Labor	\$ 1,121,740	\$ 1,353,500	\$ 1,183,200	\$ 1,055,000	\$ (298,500)
01-30-310-500109	FSLA Overtime	-	-	-	500	500
01-30-310-500110	Overtime	8,833	11,000	11,400	3,000	(8,000)
01-30-310-500111	Double Time	2,983	2,500	1,400	2,500	-
01-30-310-500114	Incentive Pay	-	17,500	300	4,000	(13,500)
01-30-310-500115	Social Security	69,672	102,500	79,500	82,500	(20,000)
01-30-310-500120	Medicare	17,984	24,000	18,900	19,500	(4,500)
01-30-310-500125	Health Insurance	225,305	333,000	250,200	216,500	(116,500)
01-30-310-500130	CalPERS Health Administration Costs	2,328	3,000	2,900	3,000	-
01-30-310-500140	Life Insurance	1,734	2,500	2,000	2,000	(500)
01-30-310-500143	EAP Program	254	1,000	300	500	(500)
01-30-310-500145	Workers' Compensation	7,236	11,000	8,300	9,000	(2,000)
01-30-310-500150	Unemployment Insurance	-	20,000	300	15,500	(4,500)
01-30-310-500155	Retirement/CalPERS	213,313	255,500	233,000	222,000	(33,500)
01-30-310-500161	Estimated Current Year OPEB Expense	145,022	215,000	-	104,000	(111,000)
01-30-310-500165	Uniforms & Employee Benefits	614	1,000	1,100	1,000	-
01-30-310-500175	Training/Education/Mtgs/Travel	22,646	40,500	28,800	37,000	(3,500)
01-30-310-500180	Accrued Sick Leave Expense	52,388	71,500	33,300	60,000	(11,500)
01-30-310-500185	Accrued Vacation Leave Expense	39,037	106,500	44,500	98,000	(8,500)
01-30-310-500187	Accrual Leave Payments	60,422	111,500	73,200	101,500	(10,000)
01-30-310-500190	Temporary Labor	688	17,000	11,500	-	(17,000)
01-30-310-500195	CIP Related Labor	(31,811)	(16,000)	-	(8,000)	8,000
01-30-310-550001	Bank/Financial Service Fees	1,492	12,000	3,000	4,000	(8,000)
01-30-310-550006	Cashiering Shortages/Overages	-	-	-	-	-
01-30-310-550008	Transaction/Return Fees	-	-	-	-	-
01-30-310-550010	Transaction/Credit Card Fees	-	-	-	-	-
01-30-310-550014	Credit Check Fees	-	-	-	-	-
01-30-310-550030	Membership Dues	38,012	42,000	39,700	43,000	1,000
01-30-310-550036	Notary & Lien Fees	-	-	-	-	-
01-30-310-550042	Office Supplies	10,908	12,000	11,000	11,000	(1,000)
01-30-310-550046	Office Equipment	5,563	5,500	3,200	5,500	-
01-30-310-550048	Postage	12,626	57,000	9,200	60,000	3,000
01-30-310-550050	Utility Billing Service	-	-	-	-	-
01-30-310-550051	Advertising/Legal Notices	4,580	3,500	3,500	5,000	1,500
01-30-310-550054	Property, Auto & General Liability Insurance	144,045	175,000	177,400	170,000	(5,000)
01-30-310-550066	Subscriptions	-	-	-	500	500
01-30-310-550072	Miscellaneous Operating Expenses	2,595	500	2,700	500	-
01-30-310-550078	Bad Debt Expense	-	25,000	-	25,000	-
01-30-310-560000	GASB 68 Pension Expense	210,204	222,000	210,200	215,000	(7,000)
		\$ 2,390,413	\$ 3,238,500	\$ 2,444,000	\$ 2,568,500	\$ (670,000)
NOTE: System Depreciation is omitted from the chart for clarity						
01-30-310-550084	Depreciation	\$ 3,149,020	\$ 3,025,000	\$ 3,244,800	\$ 3,417,000	\$ 392,000

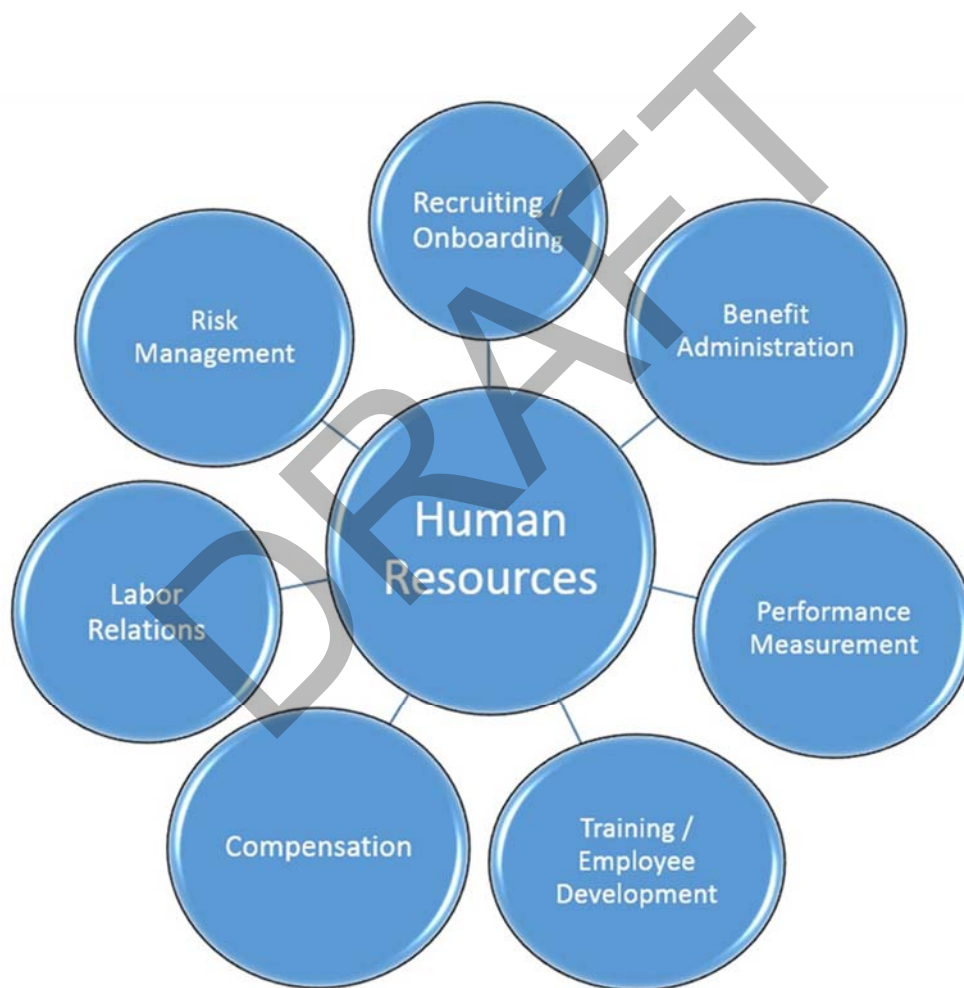


HUMAN RESOURCES AND RISK MANAGEMENT

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Human Resources Manager	1	0	1	0
Total Positions	1	0	1	0

Division Description

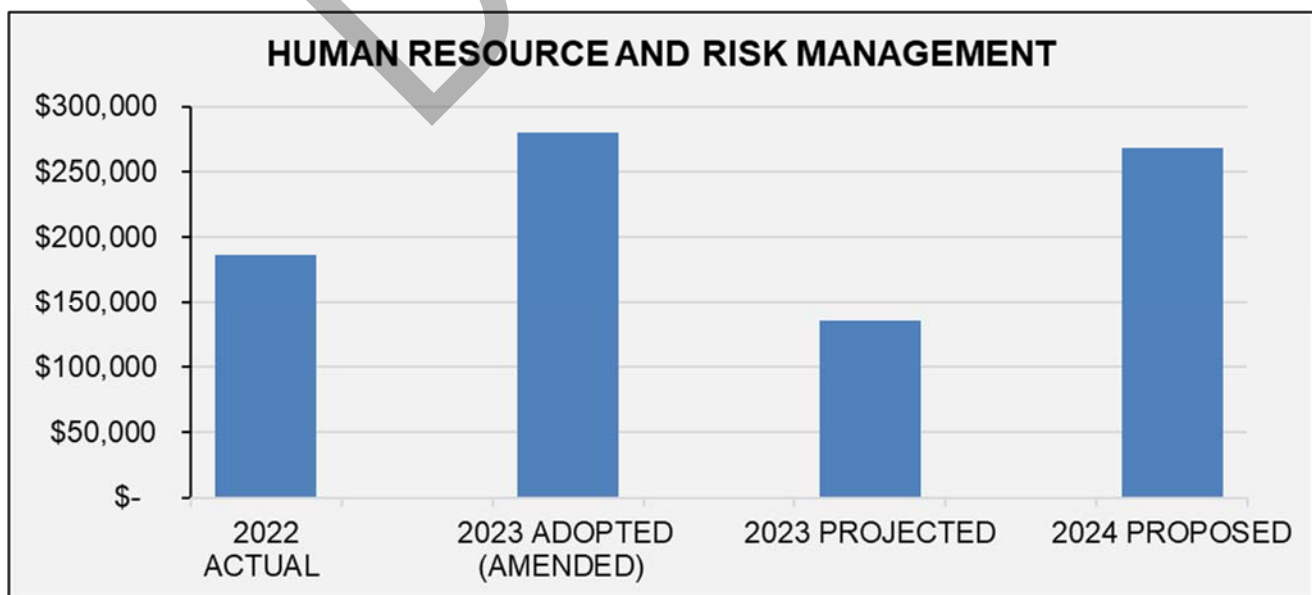
This division ensures the District complies with all legal and regulatory requirements related to personnel and a healthy and happy workplace environment.



Division Budget

Proposed expenses for 2024 are \$268,600, a 4.0% decrease below budgeted human resources and risk management expenses for 2023, which is attributed to a reduction in expenses for Other Professional Services as staff continues to focus on in-house training.

Human Resources and Risk Management		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-320-500105	Labor	\$ 76,960	\$ 61,800	\$ 32,400	\$ 101,000	\$ 39,200
01-30-320-500110	Overtime	1,039	-	-	-	-
01-30-320-500111	Double Time	554	-	-	-	-
01-30-320-500114	Incentive Pay	-	500	-	1,000	500
01-30-320-500115	Social Security	5,318	5,300	2,800	7,000	1,700
01-30-320-500120	Medicare	1,244	1,500	700	2,000	500
01-30-320-500125	Health Insurance	16,322	19,000	10,600	27,500	8,500
01-30-320-500140	Life Insurance	123	500	100	500	-
01-30-320-500143	EAP Program	19	500	-	500	-
01-30-320-500145	Workers' Compensation	490	1,000	200	1,000	-
01-30-320-500150	Unemployment Insurance	-	1,500	-	1,500	-
01-30-320-500155	Retirement/CalPERS	9,405	7,800	5,400	9,000	1,200
01-30-320-500165	Uniforms & Employee Benefits	48	200	-	100	(100)
01-30-320-500175	Training/Education/Mtgs/Travel	6,738	5,500	5,300	7,000	1,500
01-30-320-500176	District Professional Development	7,588	20,000	200	26,000	6,000
01-30-320-500177	General Safety Training & Supplies	15,207	32,000	13,900	27,000	(5,000)
01-30-320-500180	Accrued Sick Leave Expense	5,324	1,700	1,900	6,000	4,300
01-30-320-500185	Accrued Vacation Leave Expense	5,250	2,600	3,600	5,500	2,900
01-30-320-500187	Accrual Leave Payments	-	5,900	5,900	-	(5,900)
01-30-320-500190	Temporary Labor	-	5,000	-	-	(5,000)
01-30-320-550024	Employment Testing	1,120	6,000	1,500	4,500	(1,500)
01-30-320-550025	Employee Retention	2,520	5,500	1,900	6,000	500
01-30-320-550026	Recruitment Expense	2,225	11,000	1,000	12,500	1,500
01-30-320-550028	District Certification	2,506	6,000	3,500	6,000	-
01-30-320-550030	Membership Dues	2,253	2,500	2,000	2,000	(500)
01-30-320-550042	Office Supplies	1,331	3,000	800	2,000	(1,000)
01-30-320-550051	Advertising/Legal Notices	1,093	4,000	900	2,000	(2,000)
01-30-320-580036	Other Professional Services	21,766	69,400	40,400	11,000	(58,400)
		\$ 186,444	\$ 279,700	\$ 135,000	\$ 268,600	\$ (11,100)



CUSTOMER SERVICE

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Customer Service Supervisor	1	0	1	0
Customer Service Representative II	1	0	2	0
Customer Service Representative I	3	1	2	0 ⁽³⁾
Customer Service Representative I (AMR) ⁽³⁾	0	2 ⁽¹⁾	0	0 ⁽²⁾
Total Positions	5	3	5	0
<p>(1) Temporary part-time employees to implement the AMR/AMI program</p> <p>(2) Removed AMR/AMI program employees as project wraps up as regular staff can process documentation for meter upgrades</p> <p>(3) Permanent part-time position to assist with recycled water on pause until services activated and proof of need established</p>				

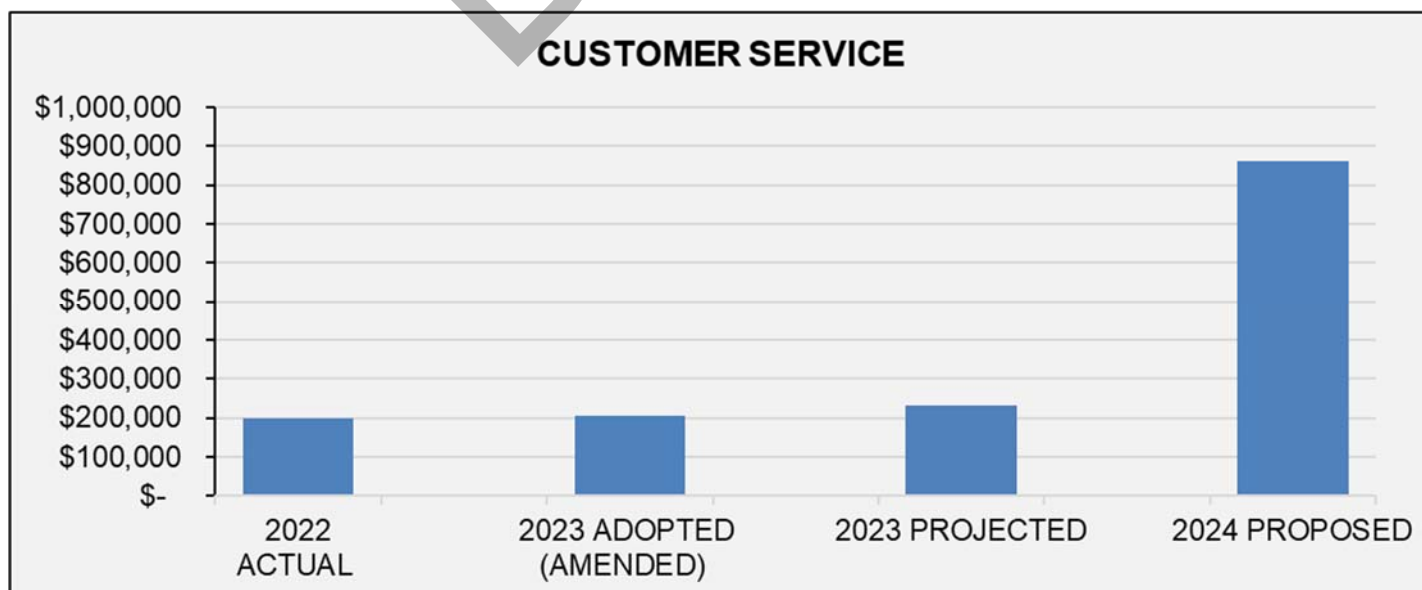
Division Description

This section is responsible for assisting customers with their requests, processing payments, and managing all billing data. The Customer Service Representatives coordinate with other departments to ensure that all customer bills are accurate and sent on time. They also process requests to open and close accounts, update account information, prepare water consumption reports, and answer questions in person, by phone, or by email.

Division Budget

Proposed expenses for 2024 are \$860,600 for the new division within the Finance and Administration department. The division was created to specifically track expenses related to customer service and customer engagement including staffing, customer notifications, billing expenses, and payment transaction fees.

Customer Service		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-30-330-500105	Labor	\$ -	\$ -	\$ -	\$ 327,500	\$ 327,500
01-30-330-500109	FSLA Overtime	-	-	-	500	500
01-30-330-500110	Overtime	-	-	-	8,000	8,000
01-30-330-500111	Double Time	-	-	-	1,000	1,000
01-30-330-500114	Incentive Pay	-	-	-	3,000	3,000
01-30-330-500115	Social Security	-	-	-	24,500	24,500
01-30-330-500120	Medicare	-	-	-	6,000	6,000
01-30-330-500125	Health Insurance	-	-	-	135,500	135,500
01-30-330-500140	Life Insurance	-	-	-	1,000	1,000
01-30-330-500143	EAP Program	-	-	-	500	500
01-30-330-500145	Workers' Compensation	-	-	-	3,000	3,000
01-30-330-500150	Unemployment Insurance	-	-	-	5,000	5,000
01-30-330-500155	Retirement/CalPERS	-	-	-	37,500	37,500
01-30-330-500165	Uniforms & Employee Benefits	-	-	-	500	500
01-30-330-500175	Training/Education/Mtgs/Travel	-	-	-	8,500	8,500
01-30-330-500180	Accrued Sick Leave Expense	-	-	-	15,500	15,500
01-30-330-500185	Accrued Vacation Leave Expense	-	-	-	21,000	21,000
01-30-330-500187	Accrual Leave Payments	-	-	-	20,500	20,500
01-30-330-500190	Temporary Labor	-	-	-	14,500	14,500
01-30-330-500195	CIP Related Labor	-	-	-	-	-
01-30-330-550006	Cashiering Shortages/Overages	6	100	-	100	-
01-30-330-550008	Transaction/Return Fees	1,183	3,000	1,000	1,500	(1,500)
01-30-330-550010	Transaction/Credit Card Fees	102,656	101,700	131,200	125,000	23,300
01-30-330-550014	Credit Check Fees	6,578	7,500	6,100	6,500	(1,000)
01-30-330-550030	Membership Dues	-	-	-	1,500	1,500
01-30-330-550036	Notary & Lien Fees	2,078	3,000	2,000	2,500	(500)
01-30-330-550050	Utility Billing Service	86,225	90,000	90,200	90,000	-
01-30-330-550051	Advertising/Legal Notices	-	-	-	-	-
		\$ 198,726	\$ 205,300	\$ 230,500	\$ 860,600	\$ 655,300



Information Technology - Expenses Detail



DEPARTMENT

- Information Technology

2023 INFORMATION TECHNOLOGY DEPARTMENT ACCOMPLISHMENTS

1. Continued to support District Staff with various District remote work activities required due to the District response to the COVID-19 Pandemic.
2. The division completed scheduled computer workstation upgrades (all District computers), server upgrades, and application upgrades to ensure that the BCVWD computer network is current and capable of providing the District with an efficient computer environment to conduct business with no business day loss of service outages.
3. Completed Backflow System SQL Server and provided training materials for implementing the system as part of the District's Cross-Connection Control program.
4. Completed acquisition, programming, and implementation of (10) additional tablet-based (iPad) systems for Operations and Distribution and Transmission Staff, which included continued implementation of automated forms for field staff use to leverage technology to provide for increased field staff operational and process efficiency.
5. Completed programming of all remaining transmitters for AMR component of AMR/AMI project or approximately 36% of remaining project transmitters (7,500 transmitters of 20,450 total project transmitters).
6. The division completed the initial steps of Phase III of the AMR/AMI project by coordinating the acquisition of materials and equipment necessary for implementation testing of AMI deployment completion in 2023.
7. Advanced the District's cybersecurity initiative by deploying upgraded cybersecurity systems and associated programming, including but not limited to upgrade system monitoring and related technical controls, thereby maintaining the District's optimum cybersecurity response protocols. Work included deploying eight (8) Cybersecurity Control Technologies to improve the District cybersecurity posture.
8. Advanced District Cybersecurity Awareness Training Program by creating and implementing said training with all staff to ensure the maximum level of District and Staff awareness of District Cybersecurity initiative. The Department issued three (3) random emails during the year to verify program effectiveness, staff awareness, and response to recommendations and requirements of said training activities.
9. Recognition of the 2023 Award for Achievement in Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC) based on a complete audit of the organization as recognition of outstanding governance and operation practices.
10. Advanced the District's safety program by acquiring and deploying 2-way Radio Systems to staff, including 2-way radio training for improved communication. Reliable equipment increases staff's ability to

communicate reliably for regular communication activities and during emergency and emergency response activities.

11. Advanced the District's technology leveraging for improved operations, tracking, and quality assurance by implementing a pipeline, Hydrant Flush, and a Valve Exercise GIS-based computer solution and providing staff training regarding said solutions.
12. Collaborated and completed departmental technical requirements to meet District goals and objectives for the 2022 fiscal year.
13. Acquired and deployed Wireless Headsets for all customer service staff in coordination with Human Resources to advance District business equipment ergonomic initiatives to minimize the possibility of work-related ergonomic issues from repetitive phone use activities.

2024 INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES

1. Complete the Automatic Meter Read (AMR) portion of the AMR/ Automatic Meter Infrastructure (AMI) project by supporting the final deployment of remaining automatic meters (approximately 200 meters and associated transmitters (radios) at customer locations in conjunction with Finance and Administration and Operations Departments. Complete AMI deployment, including installing system collector and repeater components throughout the District, quarterly testing, and quality assurance activities. Upon system testing and commissioning, the District will deploy the customer-facing web portal and enable AMI technology to automate, increase operational efficiency, and improve meter collecting and reporting capabilities by year-end 2024.
2. Advance the implementation of the new Supervisory Control and Data Acquisition (SCADA) system that will enable staff to have increased oversight and control of all water operations and facilities; said system will include opportunities for remote and mobile device access, thereby improving system maintenance and control operations activities. Project components include site retrofits and upgrades of electrical equipment, wires, communications equipment, etc., and all District facilities sites (e.g., wells, booster, reservoirs, pressure-reducing stations).
3. Advance the District's technology upgrade initiative by replacing approximately 33% of employee workstations, aging servers, storage, or infrastructure equipment. The upgrades will include acquiring, programming, and installing replacement computer workstations in the District. Replacement of Servers that have reached the end of service life and an evaluation of storage arrays and system switch equipment to ensure minimum server outages.
4. Advance the District's cybersecurity initiative by working with all District Departments, including Human Resources (related to integrating Policies and Procedures into the overall District Policies and Procedures framework), to complete the District's Cybersecurity Program Policies and Procedures. IT Department Staff will also advance through continued deployment, testing, and refining of all applications, technologies, and systems reasonably necessary to ensure a secure, safe, and effective workplace. IT Department will continue to leverage investments made by the District in 2021, 2022, and

2023 to maximize the District's cybersecurity program effectiveness through 2023 and beyond. Staff proposes assessing and planning for using artificial intelligence technologies to ensure maximum identification and response to security threats.

DRAFT

INFORMATION TECHNOLOGY

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Director of Information Technology	1	0	1	0
Total Positions	1	0	1	0

Division Description

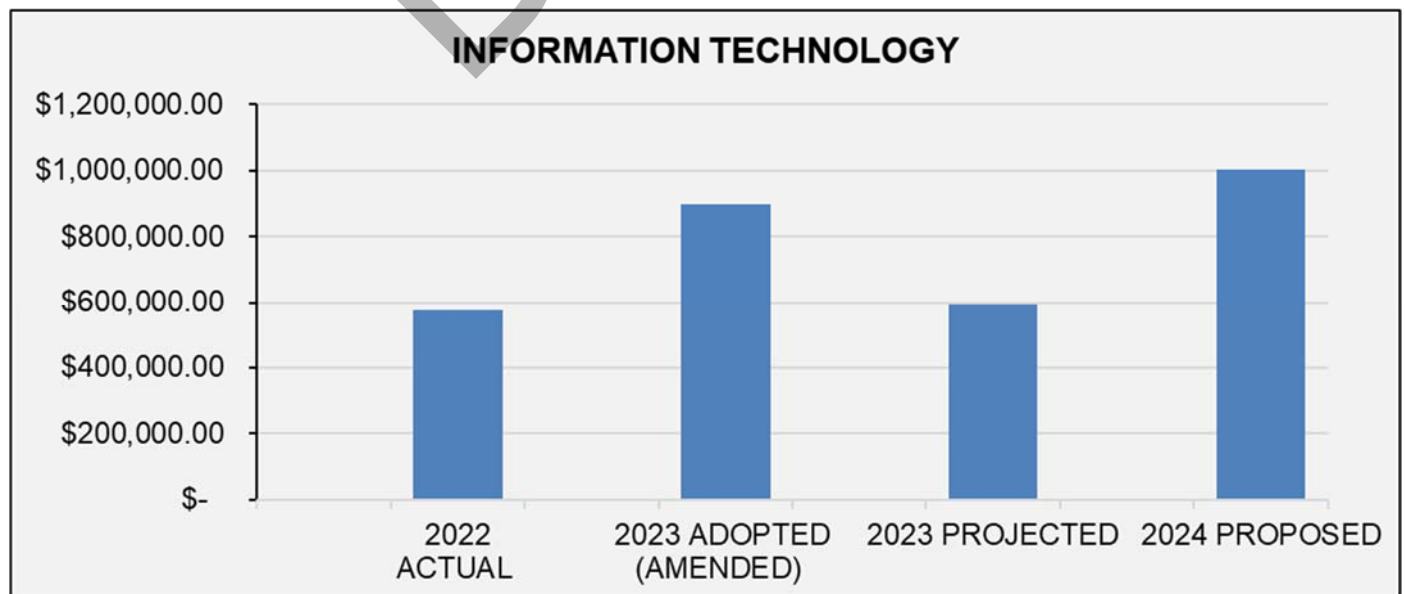
This department includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the effective and efficient management and deployment of technology and cybersecurity throughout the District.



Division Budget

Proposed expenses for 2024 are \$1,003,500, an 11.6% increase above the budgeted information technology expenses for 2023, due to an anticipated rise in license, maintenance, and support expenses related to information technology as well as new expenses supporting the potential implementation of AB 1668 and SB 606.

Information Technology		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-35-315-500105	Labor	\$ 152,621	\$ 163,000	\$ 154,800	\$ 169,000	\$ 6,000
01-35-315-500114	Incentive Pay	-	1,500	-	1,000	(500)
01-35-315-500115	Social Security	9,141	13,000	11,200	14,000	1,000
01-35-315-500120	Medicare	2,386	3,500	2,600	3,500	-
01-35-315-500125	Health Insurance	24,332	25,500	23,000	27,500	2,000
01-35-315-500140	Life Insurance	230	500	200	500	-
01-35-315-500143	EAP Program	19	500	-	500	-
01-35-315-500145	Workers' Compensation	885	1,500	1,000	1,500	-
01-35-315-500150	Unemployment Insurance	-	2,500	-	2,500	-
01-35-315-500155	Retirement/CalPERS	17,246	20,000	17,500	15,000	(5,000)
01-35-315-500165	Uniforms & Employee Benefits	-	-	-	-	-
01-35-315-500175	Training/Education/Mtgs/Travel	4,597	5,000	2,300	5,000	-
01-35-315-500180	Accrued Sick Leave Expense	(609)	9,500	-	10,000	500
01-35-315-500185	Accrued Vacation Leave Expense	3,879	18,000	-	18,500	500
01-35-315-500187	Accrual Leave Payments	9,954	18,500	19,100	20,500	2,000
01-35-315-500190	Temporary Labor	-	-	-	-	-
01-35-315-500195	CIP Related Labor	-	(33,000)	-	(33,000)	-
01-35-315-501511	Telephone/Internet Service	62,042	63,000	72,200	73,000	10,000
01-35-315-501521	Building Alarms and Security	9,466	27,500	14,900	34,000	6,500
01-35-315-540014	GIS Maintenance and Updates	2,400	10,000	1,400	10,000	-
01-35-315-550030	Membership Dues	1,839	3,000	2,100	3,000	-
01-35-315-550044	Printing/Toner & Maintenance	20,878	28,000	21,200	30,000	2,000
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-
01-35-315-550058	Cyber Security Liability Insurance	-	7,000	5,300	7,500	500
01-35-315-580016	Computer Hardware	19,466	30,000	14,200	30,000	-
01-35-315-580021	IT/Software Support	8,000	8,000	8,000	8,000	-
01-35-315-580026	License/Maintenance/Support	177,070	250,000	183,400	321,000	71,000
01-35-315-580027	AMR/AMI Annual Support	-	163,000	-	163,000	-
01-35-315-580028	Cybersecurity Software/Hardware	49,959	50,000	30,000	58,000	8,000
01-35-315-580030	Repair/Purchase Radio Comm Equip	-	10,000	9,900	10,000	-
		\$ 575,800	\$ 899,000	\$ 594,300	\$ 1,003,500	\$ 104,500



Operations - Expenses Detail



DIVISIONS

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

2023 OPERATIONS DEPARTMENT ACCOMPLISHMENTS

Source of Supply

1. Completed the Well rehabilitation and pumping unit repair projects to improve the quality of supply and serviceable equipment and prevent excessive repair or equipment failure for Wells 10, 18, 23, and 29.
2. Implementation of various District Safety Programs and the purchase of safety equipment to improve risk management, safe work practices, employee development, and Water certifications.
3. Participated in the public outreach campaign. Collaborated with multiple community resources and provided various outreach and education opportunities to improve communication with the public on the continuing drought concern in the State of California and the Western United States.
4. Prepared and submitted a grant funding application for the planning, selection, and acquisition of hardware/software with the District's Information Technology (IT) Department to replace and improve the existing SCADA system in accordance with the District's Capital Improvement Plan (CIP).
5. Purchased a Global Positioning System (GPS instrument), supported setup and interface with the Information Technology Department, and provided staff training to provide for the improved accuracy of the District's potable and non-potable water system maps, including water meter location activities as well as mapping of customer non-potable/potable water use areas, and Recycled Water piping locations for anticipated upcoming recycled water permitting activities.
6. Coordinated and monitored mud and debris flow events and District responses (rain event responses) from the Apple/ El Dorado burn scar with emergency personnel and Riverside County Flood Control & Water Conservation District.
7. Provided various projects to rehabilitate and reconstruct existing facilities to promote higher maintenance activities, as well as revise facilities landscaping, to improve facility aesthetics and drought tolerance, thereby enabling a better public image, including:
 - a. Reconstructed wood roof structures for Well 16 and chlorinator buildings.
 - b. Rebuilt Well 11 existing wood roof with a new metal roof structure to increase fire protection
 - c. Reconstructed Highland Springs wood roof structure and upgraded building lighting and electrical power wiring and appurtenances, painted building, discharge piping, the exterior of the hydropneumatic tank, booster pumping units, and generator enclosure.

- d. Painted motors and pumping units at Edgar Canyon well facilities and Wells 22, 23, 24, and 26.
- e. Converted 560 Magnolia landscape fountain feature to low maintenance planter to improve curb appeal and minimize potential vector control issues.
- f. Recoated existing aboveground piping facilities at Lower Edgar Tank Site.
- g. Installed Automatic Lighting controls at all City well facilities and the 12th and Palm Field Office.
- h. Created and implemented a field maintenance repair ticketing system to ensure the project maintenance program's efficiency, tracking, and quality assurance.

Cross-Connection/Non-Potable Water (formerly Recycled Water)

- 1. Staff proposed Cross Connection/Non-Potable Water Supervisor position was filled in 2023. The new position oversees the backflow/cross-connection control program and has begun preparations for the California State Division of Drinking Water permitting and conversion to Recycled Water use.
- 2. The Cross Connection/Non-Potable Water Supervisor has begun testing the District's new Backflow maintenance tracking system (Tokay).
- 3. Begun location mapping of the District's non-potable system using the District's GPS to include customer non-potable/potable water use areas and piping for use in Recycled Water permitting.
- 4. Begun non-potable water system shutdown test implementation procedures to validate to jurisdictional agencies the complete separation of the non-potable and potable water systems.

Transmission and Distribution

- 1. Provided coordination and aggressive meter replacement as identified in the awarded grant contract for Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) implementation.
- 2. Supported the District's Finance Department in preparation of documentation necessary to request and receive an extension to the District's Bureau of Reclamation WaterSmart AMR/AMI grant resulting from project delays in materials and equipment acquisition due to global supply chain disruption issues resulting from COVID-19 and Russian/Ukrainian War activities.
- 3. Provided support and coordination with the District's IT department and provided staff training to increase electronic maintenance coordination and tracking systems related to the Districts ongoing water system operation and maintenance, including:
 - a. Setup and implementation of electronic valve maintenance scheduling and tracking program and continued systematic valve maintenance and exercise program of potable and non-potable water systems.
 - b. Set up and implementation of water system flushing maintenance scheduling and tracking program through the District's system mapping platform and began systematic flushing maintenance of the distribution system.

4. Supported ongoing District Capital Facilities and Capital Reserve Replacement Projects, including field assessment of existing facilities, design replacement facilities planning support, and materials acquisition (where necessary), as well as construction activities and inspection support for the following projects:
 - a. Grand Avenue Storm Drain (MDP Line 16) Project, in cooperation with the Engineering Department and Riverside County Flood Control & Water Conservation District (RCF&WCD).
 - b. Provided District Engineering Department and RCFC&WCD field coordination and support and District inspection activities for Grand Avenue MDP Line 16 storm drain construction and District contracting and grading operations, including subgrade preparation of Noble Creek Recharge spillway construction project.
 - c. Provided field support in conjunction with District Engineering Department and RCFC&WCD construction coordination and support. Supervised piping, valves, and appurtenance acquisition, delivery, and site storage, as well as District field coordination and inspection activities for Grand Avenue capital replacement pipeline projects – pipelines 1 through 6A.
 - d. Provided field support in conjunction with District Engineering Department and construction coordination and inspection activities for Capital Improvement Project (CIP) number P-3620-0012 Avenue Altejo Bella, Avenida Miravilla to End of Cul-De-Sac. Supervised piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of construction materials.
 - e. Provided field support in conjunction with District Engineering Department for Capital Replacement Project (CIP) number P-3620-0015 Appletree Lane and B-Line (Pending), for supervision and work related to piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of materials of construction
 - f. Provided field support in conjunction with the District Engineering Department for Capital Replacement Project (CIP) for two pipeline replacements on Beaumont Avenue and Michigan Avenue for supervision and work related to piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of materials of construction.
5. Coordinated and monitored mud and debris flow events and District responses (rain event responses) from the Apple/ El Dorado burn scar with emergency personnel and Riverside County Flood Control & Water Conservation District.
6. Provided support to the District's Human Resources (HR) Department and coordination in completing the District's 2021/2022 Classification and Compensation study.
7. Continued to implement, improve and expand the District Safety Program in conjunction with the Human Resources Department, including continued use of professional risk management consulting services, continued review and assessment of safe work practices, training, and evaluation and implementation of replacement and additional safety equipment as needed or as identified.
8. Provided development support services, including inspection activities and meter installations for various ongoing Capital (CIP) Projects.

9. Replaced critical tank inlet and drain line isolation valves on Noble Tank, increased system redundancy and isolation capabilities. Said inlet and drain valves had reached the end of their service life and no longer functioned appropriately.

Maintenance and General Plant

1. Continued ongoing rehabilitation and reconstruction activities for existing facilities to promote higher maintenance activities as well as revise facilities landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image.
2. Installed outdoor solar-powered lighting at all District canyon well facilities.
3. Replaced existing Wells 12 and 13, and the Highland Springs Hydro pneumatic Booster Station wood roofs to prevent leakage and improve aesthetics.
4. Painted fascia boards and siding at City of Beaumont and Cherry Valley (non-canyon) well facilities.
5. Improved electrical systems at District facilities by replacing Well building manual light switches with automatic motion-activated light switches for increased employee safety and energy efficiency.
6. Continued implementation of LED lighting system conversion of existing fluorescent light bulb fixtures at 560 Magnolia, minimize ongoing fluorescent lighting fixture loss of service, and increased District's overall energy efficiency improvement activities.
7. Continued ongoing replacement and upgrade of District signage, including well site identification, facility addresses, No Trespassing, No Hunting, National Fire Protection Association (NFPA) placards, Universal Waste, and related regulatory required signage.
8. Responded to all facility maintenance tickets and provided necessary repairs and improvements to ensure a safe work environment for District staff and the public.
9. Coordinated with the District's IT Department to implement a facility inspection system that increases efficiency in documenting the condition of facilities and provides a platform for tracking and reporting maintenance activities.
10. Provided support to Operations by participating in the on-call rotation and responding to after-hours emergency repair activities.

2024 OPERATIONS DEPARTMENT GOALS AND OBJECTIVES

Source of Supply

1. Finalize design and construction documents for Water Storage Tank Recoating, Painting, and Rehabilitation at Cherry Tanks I & II, Vineland Tank I, and Lower Edgar Tank and complete coating, painting, and modifications to said facilities in 2023 and 2024.
2. Implement chlorination system retrofits at Well 29 and Well 25 for continued safe and uniform District chlorination equipment installations.
3. Provide project support and construction phase activities for re-drilling two potable water wells (i.e. Wells 1A and 2A) to increase redundancy and provide additional pumping capacity to meet high system demands.

4. Provide project support and coordination with the District's IT department to complete the Automatic Meter Reading/Advanced Metering Infrastructure AMR/AMI project, including installing collectors and repeaters at District-owned properties as necessary to meet the extended grant completion schedule.
5. Provide all sampling and operational requirements necessary to meet all State and Federal drinking water standards and all regulatory water quality sampling requirements, including completion of UCMR 5 water constituent sampling activities.
6. Provide storm event oversight and coordination for District response to potential mud and debris flow events to all storm events.
7. Complete MDP Line 16 project to provide imported water and stormwater recharge. This includes management activities to maintain maximum imported water recharge, new stormwater collection, and recharge activities for MDP Line 16 tributary area; and management of Noble Creek Recharge Facility Phase 1 and 2 basins.
8. Provide strategic production equipment operation to maximize Beaumont Basin water level management through pumping and recharge activities to minimize long-term recharge effects (e.g., local area mounding, etc.) necessary to ensure maximum sustained basin operation and recovery opportunities for ongoing District imported water activities.
9. Provide coordination with the District's Engineering Department to confirm equipment operational parameters necessary to purchase spare equipment successfully (i.e., electric motor and pumping unit assembly for the Noble Booster and 4a Booster.
10. Provide support and coordination with the District's IT Department to install a new digital radio repeater at a District-owned well site and deploy a mobile (grab-and-go) digital radio repeater to ensure maximum redundancy of the District handheld radio communication system.
11. Complete ordering and replacement of 2024 budgeted vehicles and equipment.
12. Coordinate with the District's Engineering Department and Executive Management team to ensure District Chromium VI levels are monitored and responses are aligned with emerging jurisdictional requirements that may affect District operations, including ongoing monitoring of District system-wide Chromium VI levels. Continue to monitor, update, and prepare well and booster station maintenance program activities.
13. Continue to upgrade water facility sites and continue migration to low water use and maintenance facilities. These include site upgrades at Well 25, 21, and Well 3 when materials and equipment shortages provided reasonable costs for proposed improvements.
14. Capture GPS coordinates on District's high-risk facilities.

Cross-Connection/Non-Potable Water

1. Continue to advance recycled water system implementation by preparing shutdown test procedures and supporting documentation forms for 15% of the existing Recycled Water customer base by January 2025.

2. Continue to leverage the District Cross Connection/Non-Potable Water Supervisor to oversee the backflow/cross-connection control program and to begin preparations for California State Division of Drinking water permitting and conversion to Recycled Water use.
3. Provide coordination and staff training to implement a new Backflow testing and maintenance tracking system.
4. Instigate location mapping of the District's non-potable system using the District GPS to include mapping customer non-potable/potable water use areas and piping for use in Recycled Water permitting with a goal of mapping 30% of District Facilities in 2024.
5. Start non-potable water system implementation shutdown test, including non-potable water users, to validate to jurisdictional agencies the complete separation of the non-potable and potable water systems on both District and customer use properties.
6. Commence recycled water system conversion as end-user properties are approved and included in the City of Beaumont's Recycled Water Use Permit.
7. Provide support to the District's Engineering staff and the City of Beaumont with the design and construction of a non-potable water booster station that will allow the District to implement receipt and pressurization of recycled water from the City of Beaumont's Wastewater Treatment Plant and deliver said water to the District's non-potable 2800 Reservoir.
8. Prepare workflow to include Cross-Connection survey for new accounts and when existing accounts change.
9. Update Specifications, including drawing plates for backflow installation and use.
10. Implement Tokay as the District's required submission platform for all backflow test sheets and compliance tracking.

Transmission and Distribution

1. Respond to all reported emergencies and make necessary repairs to assure continuity of service to District customers with a completion timing of 1 to 3 days, depending on the severity of the leak and utility location ticket time period requirements (Underground Service Alert, USA).
2. Respond to all damaged fire hydrant assemblies and make necessary repairs to assure continuity of service to District customers with a completion timing of 1 to 3 days depending on the severity of damage and utility location ticket time period requirements (Underground Service Alert, USA)
3. Support and inspection activities for replacing various District-owned water mains, including the "B" Line, 5th Street, and Michigan Avenue projects.
4. Coordinate and support District's IT department with the purchase and implementation of tablet devices to increase efficiency in system mapping, valve exercising, system flushing, and associated training activities.
5. Purchase and deploy a new leak locator to increase repair efficiency and minimize the cost of street repairs.

6. Replace Line Locator with a GPS-enabled system to improve accuracy in system mapping, response to Underground Service Alerts (USA), and efficiency.
7. Increase State Water Resources Control Board Operator Certification by 10%.
8. Continue to support completion of Automatic Meter Reading/Advanced Metering Infrastructure AMR/AMI meter replacement project in 2023, necessary to meet the revised grant completion deadline.
9. Increase valve maintenance activities by 10% and continue logging maintenance activities via a tablet-based maintenance program in conjunction with the District GIS system mapping platform.
10. Provide backhoe operator instruction opportunities for staff by installing a used section of the water main for excavation practice and trench shoring training in Edgar Canyon.
11. Locate hard-to-find water meters with a GPS mapping system and GIS platform to ensure District locations of facilities are accurately located in GIS and recoverable in the field by District Staff over time.

Maintenance and General Plant

1. Continue ongoing rehabilitation and reconstruction activities for existing facilities to promote higher maintenance activities as well as revise facilities landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image including:
 - a. Install automatic outdoor solar-powered lighting at all District Canyon well facilities.
 - b. Replace existing Wells 12 and 13 wood roofs with a new metal roof structure to replace roofing systems at the end of their service life while increasing facilities' fire protection.
 - c. Complete proposed landscaping improvements at Well 25.
 - d. Complete replacement of the Well 19 building structure.
 - e. Paint motors and pumping units in the City of Beaumont and Cherry Valley (non-canyon) well facilities.
 - f. Replace end-of-service life well and booster station facilities within the City of Beaumont, Cherry Valley, and Edgar Canyon (50% completion target for January 2025).
 - g. Improve electrical systems at District facilities by replacing Well building manual light switches with automatic motion-activated light switches for increased employee safety and energy efficiency.
 - h. Continue to implement LED lighting system conversion of existing fluorescent light bulb fixtures at 560 Magnolia, minimize ongoing fluorescent lighting fixture loss of service, and increase District's overall energy efficiency improvement activities.
2. Continue ongoing replacement and upgrade of District signage, including well site identification, facility addresses, No Trespassing, No Hunting, National Fire Protection Association (NFPA) placards, Universal Waste, and related regulatory required signage.

3. Respond to all facility maintenance tickets and provide necessary repairs and improvements to ensure a safe work environment for District staff and the public.
4. Coordinate with the District's IT Department to implement a facility inspection system that will increase efficiency in documenting the condition of facilities and provide a platform for tracking and reporting maintenance activities.
5. Provide support to Operations by participating in the on-call rotation and responding to after-hours emergency repair activities.

DRAFT

SOURCE OF SUPPLY

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Water Production Supervisor	1	0	1	0
Water Production Operator II	3	0	3	0
Water Production Operator I	1	0	1	0
Total Positions	5	0	5	0

Division Description

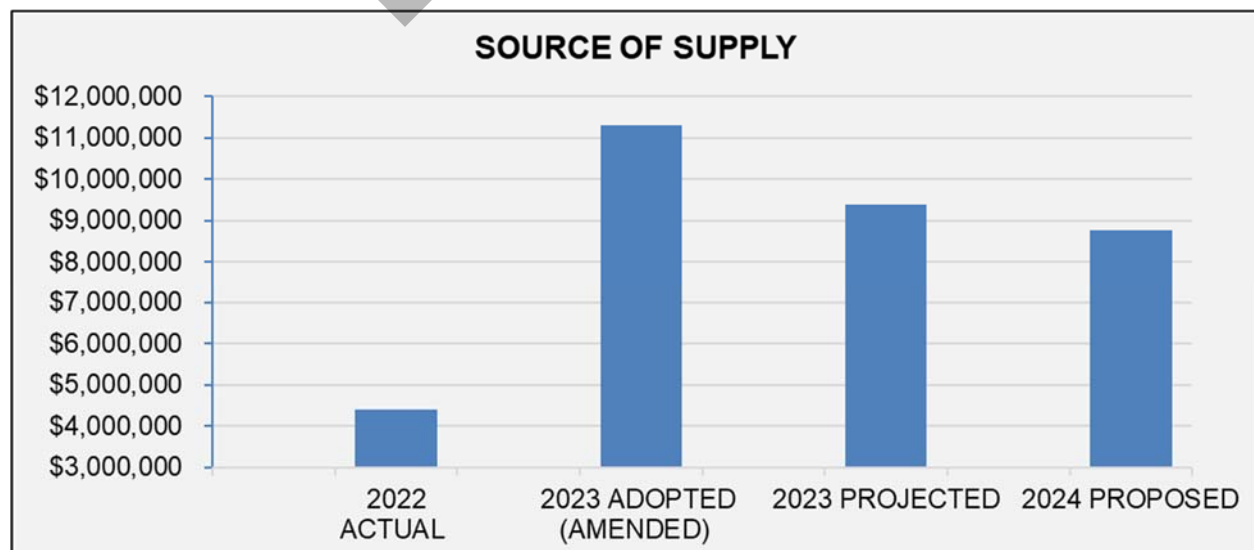
Source of Supply represents the division responsible for expenses related to the operation and maintenance of wells, booster stations, storage facilities and State Water Project supplies. It oversees supervisory control and data acquisition (SCADA), water quality functions, and the construction, installation,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



Division Budget

Source of supply expenses for 2024 is proposed as \$8,760,000, a 22.6% decrease below the 2023 budgeted expenses. The decrease is attributed to the separation of the Cross Connection/Non-Potable Water Supervisor as well as the expected State Project Water purchases of 11,200 AF, down from 18,000AF in 2023.

Source of Supply		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-410-500105	Labor	\$ 294,996	\$ 509,000	\$ 342,200	\$ 441,500	\$ (67,500)
01-40-410-500109	FSLA Overtime	-	-	-	500	500
01-40-410-500110	Overtime	5,119	7,500	3,000	20,500	13,000
01-40-410-500111	Double Time	739	3,500	-	7,500	4,000
01-40-410-500113	Standby/On-Call	13,000	16,000	13,800	11,000	(5,000)
01-40-410-500114	Incentive Pay	-	7,500	1,700	3,000	(4,500)
01-40-410-500115	Social Security	22,446	38,500	25,700	35,500	(3,000)
01-40-410-500120	Medicare	5,250	9,500	6,000	8,500	(1,000)
01-40-410-500125	Health Insurance	94,459	138,500	104,300	135,500	(3,000)
01-40-410-500140	Life Insurance	489	1,000	600	1,000	-
01-40-410-500143	EAP Program	74	500	100	500	-
01-40-410-500145	Workers' Compensation	10,667	21,500	13,400	18,500	(3,000)
01-40-410-500150	Unemployment Insurance	-	31,500	-	31,000	(500)
01-40-410-500155	Retirement/CalPERS	85,513	113,500	99,000	140,500	27,000
01-40-410-500165	Uniforms & Employee Benefits	1,113	5,000	2,500	4,000	(1,000)
01-40-410-500175	Training/Education/Mtgs/Travel	3,396	6,000	1,200	4,500	(1,500)
01-40-410-500180	Accrued Sick Leave Expense	15,877	24,500	15,600	20,500	(4,000)
01-40-410-500185	Accrued Vacation Leave Expense	24,722	37,500	23,300	37,000	(500)
01-40-410-500187	Accrual Leave Payments	5,696	16,500	9,200	27,500	11,000
01-40-410-500195	CIP Related Labor	-	(20,000)	-	(20,000)	-
01-40-410-500501	State Project Water Purchases	708,624	7,182,000	5,733,500	4,469,000	(2,713,000)
01-40-410-500511	Ground Water Purchases	-	-	-	-	-
01-40-410-501101	Electricity - Wells	2,653,152	2,550,000	2,563,400	2,750,000	200,000
01-40-410-501201	Gas - Wells	179	1,000	300	1,000	-
01-40-410-510011	Treatment & Chemicals	137,984	160,000	134,800	170,000	10,000
01-40-410-510021	Lab Testing	132,823	100,000	86,300	80,000	(20,000)
01-40-410-510031	Small Tools, Parts & Maintenance	5,387	6,000	5,300	5,000	(1,000)
01-40-410-520021	Maintenance & Repair-Telemetry Equipment	3,883	5,000	1,000	5,000	-
01-40-410-520061	Maintenance & Repair-Pumping Equipment	67,912	201,202	89,100	200,000	(1,202)
01-40-410-530001	Minor Capital Acquisitions	-	-	-	-	-
01-40-410-540084	Regulations Mandates & Tariffs	122,000	145,000	119,700	150,000	5,000
01-40-410-550066	Subscriptions	1,129	1,500	1,300	1,500	-
		\$ 4,416,629	\$ 11,319,202	\$ 9,396,300	\$ 8,760,000	\$ (2,559,202)



CROSS-CONNECTION/NON-POTABLE WATER

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Cross-Connection/Non-Potable Water Supervisor	1	0	1	0
Total Positions	1	0	1	0

Division Description

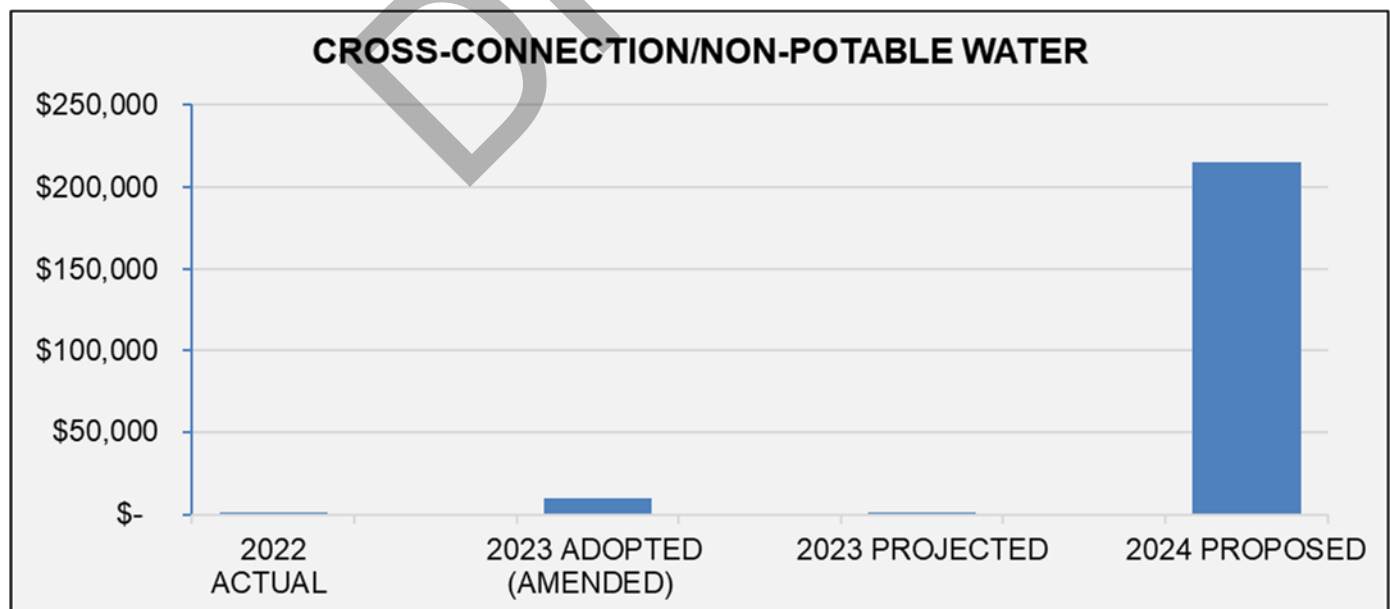
The new division for Cross-Connection/Non-Potable Water was created to specifically track expenses related to the cross connection/backflow program. The program confirms compliance with State and County Health Department requirements as well as the District's Cross-Connection Control Plan for new and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



Division Budget

The proposed expenses for 2024 are \$215,000 for the new division within the Operations department. The division was created to specifically track expenses related to the Cross-Connection Control Program.

Cross Connections		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-430-500105	Labor	\$ -	\$ -	\$ -	\$ 103,500	\$ 103,500
01-40-430-500109	FSLA Overtime	-	-	-	500	500
01-40-430-500110	Overtime	-	-	-	6,000	6,000
01-40-430-500111	Double Time	-	-	-	1,000	1,000
01-40-430-500113	Standby/On-Call	-	-	-	-	-
01-40-430-500114	Incentive Pay	-	-	-	1,000	1,000
01-40-430-500115	Social Security	-	-	-	8,500	8,500
01-40-430-500120	Medicare	-	-	-	2,000	2,000
01-40-430-500125	Health Insurance	-	-	-	27,500	27,500
01-40-430-500140	Life Insurance	-	-	-	500	500
01-40-430-500143	EAP Program	-	-	-	500	500
01-40-430-500145	Workers' Compensation	-	-	-	4,500	4,500
01-40-430-500150	Unemployment Insurance	-	-	-	1,500	1,500
01-40-430-500155	Retirement/CalPERS	-	-	-	18,500	18,500
01-40-430-500165	Uniforms & Employee Benefits	-	-	-	1,000	1,000
01-40-430-500175	Training/Education/Mtgs/Travel	-	-	-	1,500	1,500
01-40-430-500180	Accrued Sick Leave Expense	-	-	-	5,000	5,000
01-40-430-500185	Accrued Vacation Leave Expense	-	-	-	7,500	7,500
01-40-430-500187	Accrual Leave Payments	-	-	-	7,000	7,000
01-40-430-500195	CIP Related Labor	-	-	-	-	-
01-40-430-510031	Small Tools, Parts & Maintenance	-	-	-	2,000	2,000
01-40-430-530001	Minor Capital Acquisitions	-	-	-	-	-
01-40-430-540001	Backflow Maintenance	1,769	10,000	1,600	13,000	3,000
01-40-430-550051	Advertisine/Legal Notices	-	-	-	500	500
01-40-430-550066	Subscriptions	-	-	-	2,000	2,000
		\$ 1,769	\$ 10,000	\$ 1,600	\$ 215,000	\$ 205,000



TRANSMISSION AND DISTRIBUTION

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Director of Operations	1	0	1	0
Water Utility Superintendent	1	0	1	0
Water Utility Supervisor	1	0	1	0
Senior Water Utility Worker	3 ⁽¹⁾	0	3 ⁽¹⁾	0
Water Utility Worker II	2 ⁽¹⁾	0	4 ^(1,4)	0
Water Utility Worker I	5 ⁽¹⁾	8 ⁽²⁾	7 ^(1,5)	2 ⁽²⁾
Water Utility Worker I (AMR)	0	2 ⁽³⁾	0	0
Total Positions	13	10	17	2
<p>(1) Employees counted in the designated department only; the total budget splits expenses for other divisions worked (Transmission and Distribution, Inspections, Customer Service and Meter Reading, and Maintenance and General Plant) .</p> <p>(2) Temporary Water Utility Worker I positions for seasonal projects for a maximum of 959 hours each</p> <p>(3) Temporary employees to implement the AMR/AMI program for a maximum of 2,000 hours each.</p> <p>(4) Transferred 2 Water Utility Worker II positions from Customer Service and Meter Reading to Transmission and Distributions since was over 80% of their tasks</p> <p>(5) Includes conversion of 6 temporary Water Utility Worker I positions into 2 full-time positions</p>				

Division Description

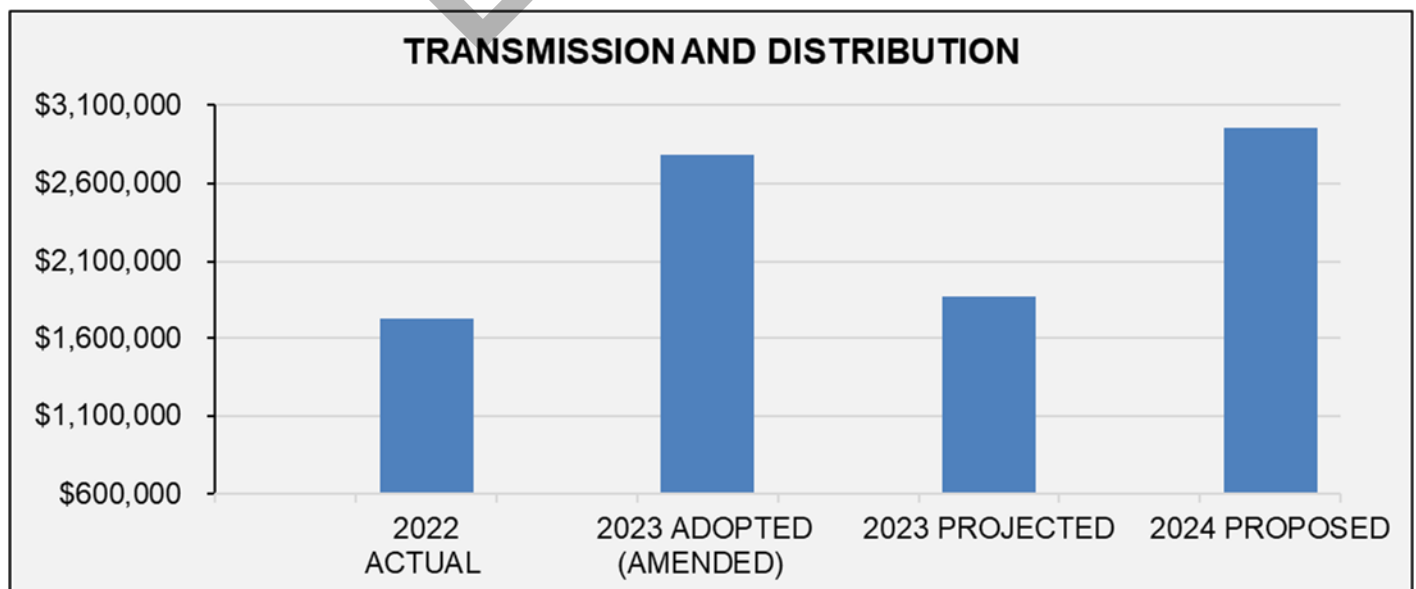
This division includes the maintenance of the distribution system, service connections, meters, tanks, and pressure regulating stations that deliver water throughout the District. This division also includes expenses associated with new service requests, fire hydrants, and fire services, and the construction,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



Division Budget

Proposed expenses for 2024 are \$2,957,500, a 6.4% increase above the 2023 budgeted transmission and distribution expenses. The expected increase is due an increase in maintenance and repairs related to pipelines and hydrants as well as maintenance on meters.

Transmission and Distribution		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-440-500105	Labor	\$ 866,216	\$ 1,250,000	\$ 878,500	\$ 1,248,500	\$ (1,500)
01-40-440-500109	FSLA Overtime	-	-	-	1,000	1,000
01-40-440-500110	Overtime	65,291	70,500	44,100	56,000	(14,500)
01-40-440-500111	Double Time	30,881	34,500	22,500	26,500	(8,000)
01-40-440-500113	Standby/On-Call	22,650	26,500	24,500	23,000	(3,500)
01-40-440-500114	Incentive Pay	-	16,000	-	7,000	(9,000)
01-40-440-500115	Social Security	67,770	98,000	67,900	99,000	1,000
01-40-440-500120	Medicare	15,576	23,000	15,800	23,500	500
01-40-440-500125	Health Insurance	211,690	346,000	194,500	427,000	81,000
01-40-440-500140	Life Insurance	1,350	2,500	1,500	2,500	-
01-40-440-500143	EAP Program	256	1,000	300	1,000	-
01-40-440-500145	Workers' Compensation	25,163	42,500	28,800	42,500	-
01-40-440-500155	Retirement/CalPERS	179,335	237,500	184,100	225,500	(12,000)
01-40-440-500165	Uniforms & Employee Benefits	7,459	16,000	8,400	16,000	-
01-40-440-500175	Training/Education/Mtgs/Travel	2,276	5,000	7,000	22,000	17,000
01-40-440-500178	General Safety Supplies	14,813	11,000	12,800	13,000	2,000
01-40-440-500180	Accrued Sick Leave Expense	45,303	58,500	28,500	65,500	7,000
01-40-440-500185	Accrued Vacation Leave Expense	46,687	76,000	55,200	92,000	16,000
01-40-440-500187	Accrual Leave Payments	32,743	71,000	49,200	79,000	8,000
01-40-440-500190	Temporary Labor	-	1,000	-	-	(1,000)
01-40-440-500195	CIP Related Labor	(135,622)	(40,000)	(4,700)	(40,000)	-
01-40-440-510031	Small Tools, Parts & Maintenance	18,850	29,000	31,700	22,000	(7,000)
01-40-440-520071	Maintenance and Repair- Pipeline & Hydrants	59,969	107,000	67,300	145,000	38,000
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	13,580	25,000	5,400	35,000	10,000
01-40-440-540001	Backflow Maintenance	-	-	-	-	-
01-40-440-530001	Minor Capital Acquisitions	-	39,000	23,800	30,000	(9,000)
01-40-440-540024	Inventory Adjustments	10,680	47,000	9,600	64,000	17,000
01-40-440-540036	Line Locates	3,247	4,000	3,200	4,000	-
01-40-440-540042	Meters Maintenance & Services	89,765	125,000	110,400	170,000	45,000
01-40-440-540078	Reservoirs Maintenance	26,178	52,000	2,800	52,000	-
01-40-440-550051	Advertising/Legal Notices	2,119	5,000	300	5,000	-
		\$ 1,724,224	\$ 2,779,500	\$ 1,873,400	\$ 2,957,500	\$ 178,000



INSPECTIONS

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Senior Water Utility Worker	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Water Utility Worker II	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Water Utility Worker I	0 ⁽¹⁾	0	0 ⁽¹⁾	0
Total Positions	0	0	0	0
<i>(1) Budget amount represents a portion of full-time position expenses from Transmission and Distribution employees who perform duties within this division</i>				

Division Description

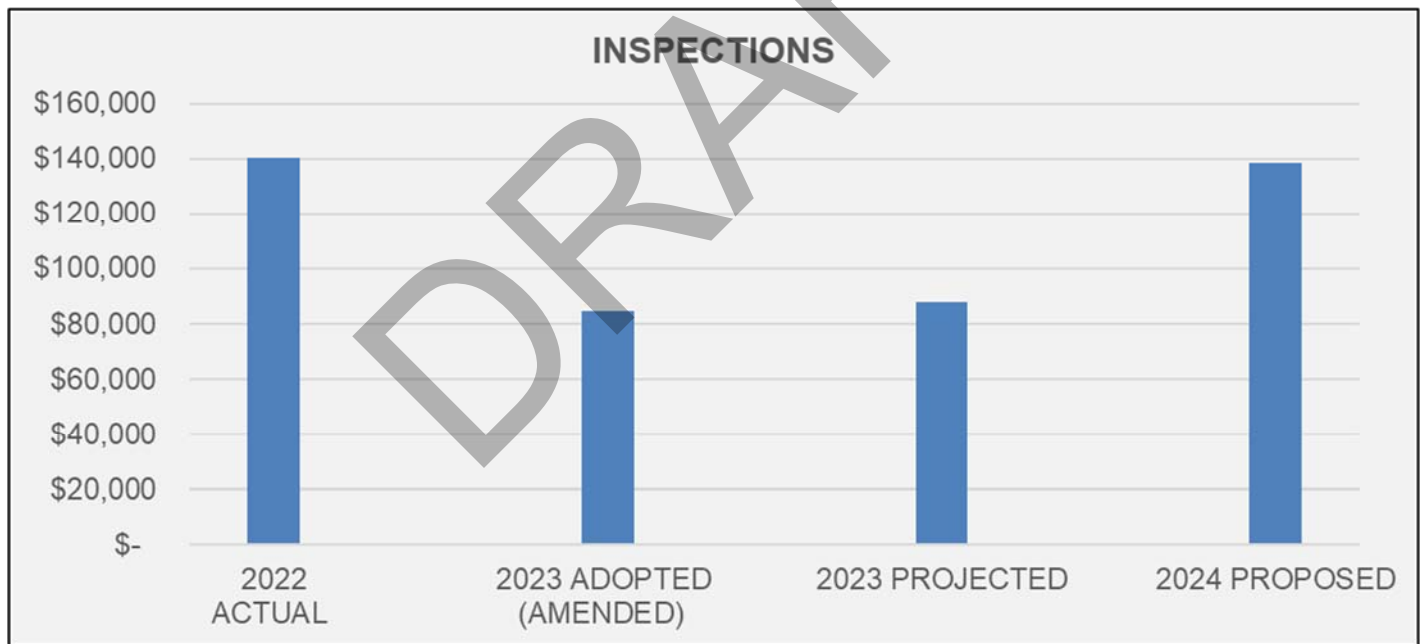
This division includes the labor expenses of inspecting developer-constructed additions to the distribution system, such as service connections, meters, tanks, and pressure regulating stations that deliver water throughout the District. These expenses are typically recovered through inspection fees and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



Division Budget

Proposed expenses for 2024 are \$138,500, a 63.9% increase above 2023 budgeted inspection expenses based on continued trends for development.

Inspections		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-450-500105	Labor	\$ 65,181	\$ 38,000	\$ 43,700	\$ 71,000	\$ 33,000
01-40-450-500110	Overtime	26,241	10,500	14,100	12,000	1,500
01-40-450-500111	Double Time	330	2,500	1,200	4,500	2,000
01-40-450-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-450-500115	Social Security	5,697	3,000	3,700	6,000	3,000
01-40-450-500120	Medicare	1,332	1,000	900	1,500	500
01-40-450-500125	Health Insurance	24,459	13,000	13,500	23,500	10,500
01-40-450-500140	Life Insurance	130	500	100	500	-
01-40-450-500143	EAP Program	21	500	-	500	-
01-40-450-500145	Workers' Compensation	2,542	2,000	1,700	3,000	1,000
01-40-450-500155	Retirement/CalPERS	14,494	10,500	9,200	13,000	2,500
01-40-450-530001	Minor Capital Acquisitions	-	-	-	-	-
		\$ 140,428	\$ 84,500	\$ 88,100	\$ 138,500	\$ 54,000



CUSTOMER SERVICE AND METER READING

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Senior Water Utility Worker	1	0	2	0
Water Utility Worker II	2	0	0 ⁽¹⁾	0
Total Positions	3	0	2	0
<i>(1) Employees in position were allocating over 80% of their tasks to Transmission and Distribution related activities. Transferred to that division.</i>				

Division Description

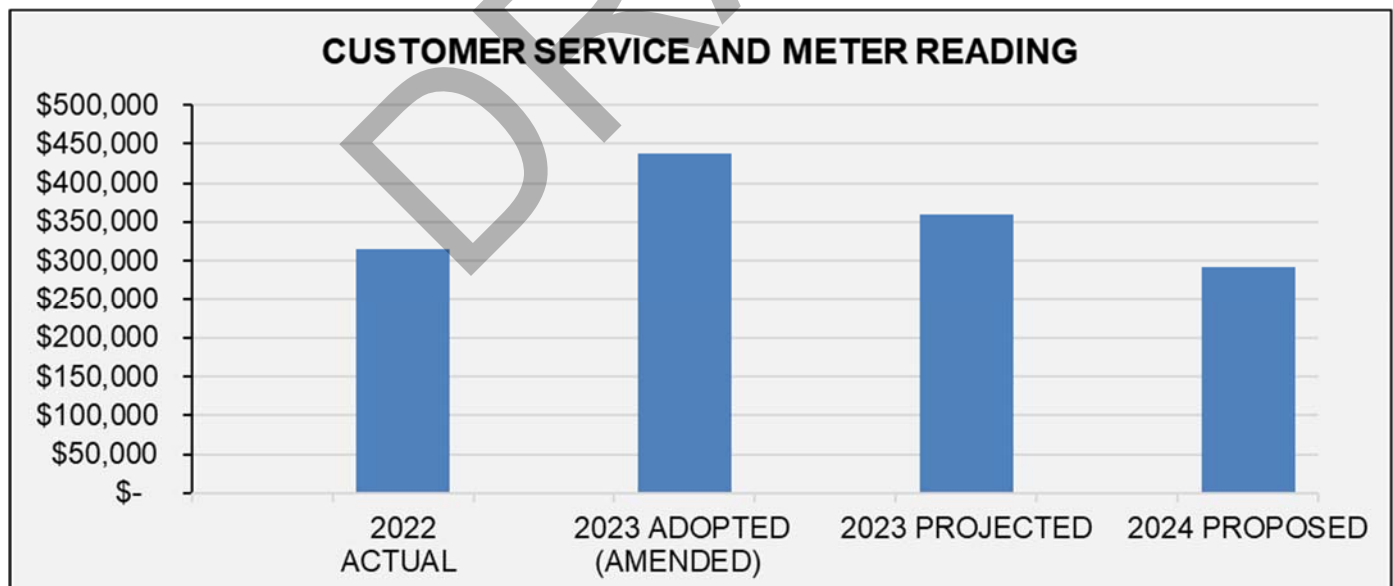
This department conducts meter readings and field-related customer service activities for approximately 20,691 accounts.



Division Budget

Proposed expenses for 2024 are \$291,500, a 33.4% decrease below the 2023 budgeted customer service and meter reading expenses. The decrease is due primarily to the personnel transfers for this division.

Customer Service and Meter Reading		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-460-500105	Labor	\$ 190,541	\$ 220,000	\$ 186,600	\$ 157,500	\$ (62,500)
01-40-460-500109	FSLA Overtime	-	-	-	500	500
01-40-460-500110	Overtime	3,192	20,500	4,500	1,000	(19,500)
01-40-460-500111	Double Time	1,927	5,000	4,600	500	(4,500)
01-40-460-500113	Standby/On-Call	-	4,000	-	4,000	-
01-40-460-500114	Incentive Pay	-	4,000	300	1,500	(2,500)
01-40-460-500115	Social Security	13,800	18,500	14,100	12,500	(6,000)
01-40-460-500120	Medicare	3,228	4,500	3,400	3,000	(1,500)
01-40-460-500125	Health Insurance	61,137	75,500	65,400	54,500	(21,000)
01-40-460-500140	Life Insurance	275	500	300	500	-
01-40-460-500143	EAP Program	55	500	100	500	-
01-40-460-500145	Workers' Compensation	6,592	9,500	7,500	7,000	(2,500)
01-40-460-500155	Retirement/CalPERS	54,567	68,000	58,200	51,500	(16,500)
01-40-460-500165	Uniforms & Employee Benefits	715	3,000	2,600	3,000	-
01-40-460-500175	Training/Education/Mtgs/Travel	-	1,000	200	1,000	-
01-40-460-500180	Accrued Sick Leave Expense	12,294	10,500	9,600	7,500	(3,000)
01-40-460-500185	Accrued Vacation Leave Expense	18,423	20,000	19,700	11,500	(8,500)
01-40-460-500187	Accrual Leave Payments	1,225	14,000	5,000	15,000	1,000
01-40-460-500195	CIP Related Labor	(53,230)	(41,000)	(22,100)	(41,000)	-
01-40-460-530001	Minor Capital Acquisitions	-	-	-	-	-
		\$ 314,740	\$ 438,000	\$ 360,000	\$ 291,500	\$ (146,500)



MAINTENANCE AND GENERAL PLANT

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Maintenance Technician II ⁽¹⁾	1	0	1	0
Maintenance Technician I	0	0	1	0
Total Positions	1	0	2	0
<i>(1) Original title of Maintenance Technician updated to reflect position series and to mirror Water Production Operator II position</i>				

Division Description

This category includes utilities, auto/equipment fuel, maintenance, and repairs for all residences and offices. It also consists of all maintenance-related labor in the canyon areas, recharge basin system, the Noble Creek Recharge facility, and the District main office.

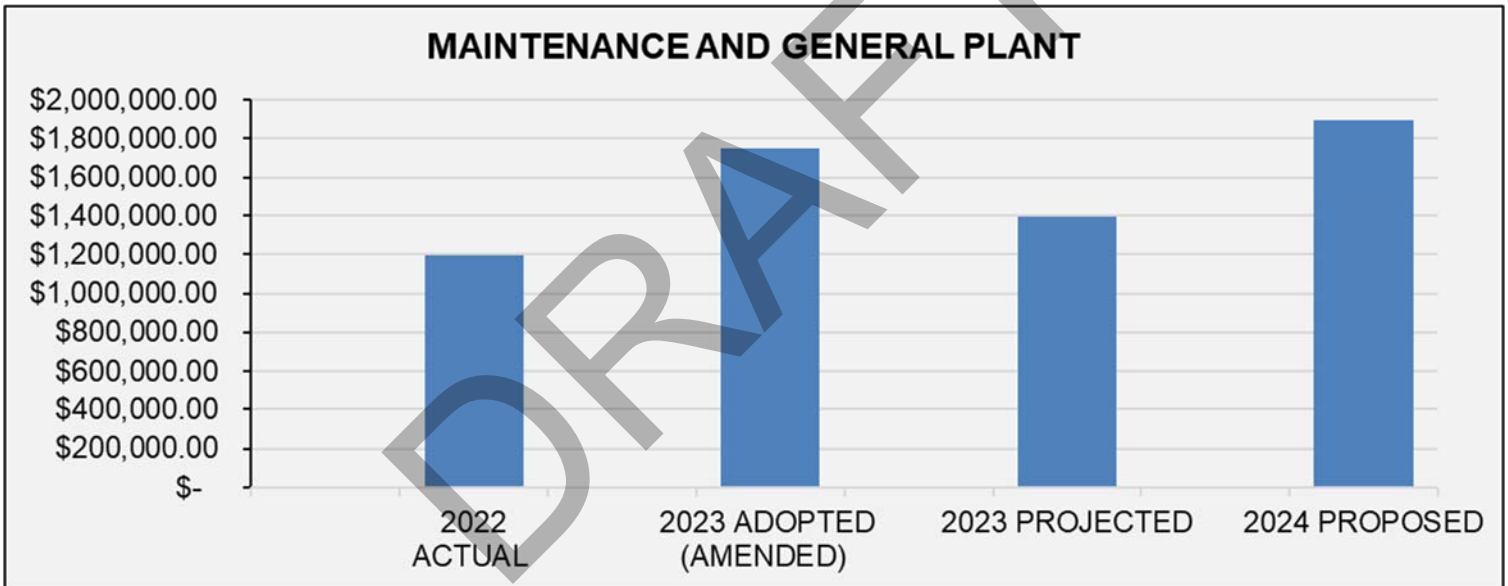


Division Budget

Proposed expenses for 2024 are \$1,894,400, a 8.2% increase above the 2023 amended budgeted maintenance and general plant expenses, which include the personnel changes as well as an increase to the accounts associated with maintenance and repair.

Maintenance and General Plant		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-470-500105	Labor	\$ 65,503	\$ 109,500	\$ 122,000	\$ 163,000	\$ 53,500
01-40-470-500109	FSLA Overtime	-	-	-	500	500
01-40-470-500110	Overtime	542	6,500	600	3,000	(3,500)
01-40-470-500111	Double Time	334	2,000	-	1,000	(1,000)
01-40-470-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-470-500114	Incentive Pay	-	1,500	-	1,500	-
01-40-470-500115	Social Security	4,321	8,000	8,000	12,000	4,000
01-40-470-500120	Medicare	972	2,000	1,900	3,000	1,000
01-40-470-500125	Health Insurance	25,117	38,000	31,500	63,500	25,500
01-40-470-500140	Life Insurance	113	500	200	500	-
01-40-470-500143	EAP Program	21	500	-	500	-
01-40-470-500145	Workers' Compensation	2,118	5,000	4,300	7,000	2,000
01-40-470-500155	Retirement/CalPERS	7,037	15,500	10,900	15,000	(500)
01-40-470-500165	Uniforms & Employee Benefits	1,049	1,000	100	1,000	-
01-40-470-500175	Training/Education/Mtgs/Travel	318	2,000	-	2,000	-
01-40-470-500180	Accrued Sick Leave Expenses	2,914	3,500	1,800	7,000	3,500
01-40-470-500185	Accrued Vacation Expenses	4,117	4,000	3,000	7,500	3,500
01-40-470-500187	Accrual Leave Payments	5	500	-	4,500	4,000
01-40-470-501111	Electricity - 560 Magnolia Ave	32,863	37,000	35,400	40,000	3,000
01-40-470-501121	Electricity - 12303 Oak Glen Rd	4,123	5,000	2,900	5,400	400
01-40-470-501131	Electricity - 13695 Oak Glen Rd	2,546	3,000	2,400	3,250	250
01-40-470-501141	Electricity - 13697 Oak Glen Rd	2,735	3,000	3,000	3,250	250
01-40-470-501151	Electricity - 9781 Avenida Miravilla	2,740	2,000	2,600	2,200	200
01-40-470-501161	Electricity - 815 E. 12th St	9,536	13,000	8,800	14,000	1,000
01-40-470-501171	Electricity - 851 E. 6th St	2,698	5,000	2,900	5,400	400
01-40-470-501321	Propane - 12303 Oak Glen Rd	-	1,000	-	2,000	1,000
01-40-470-501331	Propane - 13695 Oak Glen Rd	2,210	3,000	2,800	3,000	-
01-40-470-501341	Propane - 13697 Oak Glen Rd	2,269	3,000	3,300	4,000	1,000
01-40-470-501351	Propane-9781 Avenida Miravilla	1,565	2,000	2,000	2,000	-
01-40-470-501411	Sanitation - 560 Magnolia Ave	5,012	7,000	8,100	5,500	(1,500)
01-40-470-501461	Sanitation - 815 E. 12th St	5,926	7,000	6,400	7,700	700
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,577	5,700	3,800	8,500	2,800
01-40-470-501481	Sanitation - 39500 Brookside	-	-	-	8,000	8,000
01-40-470-501600	Property Maintenance & Repairs	-	-	-	5,000	5,000
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	25,843	30,000	34,400	60,000	30,000
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	1,941	8,000	900	30,000	22,000
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	342	6,000	3,300	6,000	-
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	-	10,000	1,500	7,000	(3,000)
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	2,648	6,000	5,100	7,000	1,000
01-40-470-501661	Maintenance & Repair- 815 E. 12th St	7,491	32,000	21,000	40,000	8,000
01-40-470-501671	Maintenance & Repair- 851 E. 6th St	3,699	3,200	3,800	3,200	-
01-40-470-501681	Maintenance & Repair- 39500 Brookside	-	-	-	5,000	5,000
01-40-470-501691	Maintenance & Repair- Buildings (General)	17,265	60,000	18,800	80,000	20,000
01-40-470-510001	Auto/Fuel	135,666	150,000	115,100	160,000	10,000
01-40-470-510002	CIP Related Fuel	-	(10,000)	-	(10,000)	-
01-40-470-520011	Maintenance & Repair-Safety Equipment	8,137	18,000	6,700	18,000	-
01-40-470-520031	Maintenance & Repair-General Equipment	32,696	75,000	53,900	60,000	(15,000)
01-40-470-520041	Maintenance & Repair-Fleet	90,078	90,000	55,600	80,000	(10,000)
01-40-470-520051	Maintenance & Repair-Paving	38,199	95,000	111,500	120,000	25,000
01-40-470-520053	Maintenance & Repair-Paving (City of Beaumont)	370,522	500,000	382,700	400,000	(100,000)
01-40-470-530001	Minor Capital Acquisitions	-	10,000	9,500	-	(10,000)
01-40-470-540030	Landscape Maintenance	66,472	80,000	55,400	82,000	2,000
01-40-470-540052	Encroachment Permits	336	40,000	13,300	40,000	-

<i>Maintenance and General Plant (continued)</i>		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	28,719	148,300	112,300	185,000	36,700
01-50-510-500112	Stipend-Association Mtg Attend	525	1,000	600	1,000	-
01-50-510-502001	Rents/Leases	1,569	29,500	29,400	35,000	5,500
01-50-510-510031	Small Tools, Parts & Maintenance	907	1,000	1,100	1,000	-
01-50-510-540066	Property Damage & Theft	23,607	27,000	9,600	27,000	-
01-50-510-550040	General Supplies	11,802	17,000	17,200	18,000	1,000
01-50-510-550060	Public Education/Community Outreach	112,872	12,500	29,900	12,500	-
01-50-510-550072	Miscellaneous Operating Expenses	13,771	1,000	-	1,000	-
01-50-510-550074	Disaster Preparedness Ongoing Expenses	6,410	11,000	30,600	11,000	-
		\$ 1,193,799	\$ 1,751,200	\$ 1,391,900	\$ 1,894,400	\$ 143,200



Budget Detail



Revenues: Budget Detail from 2022 Adopted to 2024 Proposed

REVENUE	2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted - Amended)
OPERATING REVENUE									
Water Sales									
01-50-510-410100 Sales	\$ 6,367,000	\$ 5,911,500	\$ 6,510,500	\$ -	\$ -	\$ 6,510,500	\$ 5,648,100	\$ 6,072,000	\$ (438,500)
01-50-510-410111 Drought Surcharges	-	-	-	-	-	-	-	-	-
01-50-510-410151 Agricultural Irrigation Sales	29,000	24,800	20,000	-	-	20,000	24,800	27,000	7,000
01-50-510-410171 Construction Sales	203,000	166,500	201,000	-	-	201,000	86,800	93,500	(107,500)
01-50-510-413011 Fixed Meter Charges	4,243,000	4,796,600	4,958,500	-	-	4,958,500	5,222,300	5,630,500	672,000
	\$ 10,842,000	\$ 10,899,400	\$ 11,690,000	\$ -	\$ -	\$ 11,690,000	\$ 10,982,000	\$ 11,823,000	\$ 133,000
Development and Installation Charges									
01-50-510-413021 Meter Fees	\$ 300,000	\$ 796,600	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 624,900	\$ 300,000	\$ -
01-50-510-419011 Development Income	226,000	356,700	226,000	-	-	226,000	305,700	226,000	-
01-50-510-419012 Development Income - GIS	308,000	-	308,000	-	-	308,000	14,000	308,000	-
	\$ 834,000	\$ 1,153,300	\$ 834,000	\$ -	\$ -	\$ 834,000	\$ 944,600	\$ 834,000	\$ -
Water Importation Surcharge									
01-50-510-415001 SGFWA Importation Charges	\$ 4,349,000	\$ 3,994,800	\$ 4,072,500	\$ -	\$ -	\$ 4,072,500	\$ 3,570,600	\$ 3,783,000	\$ (289,500)
Water Pumping Energy Surcharge									
01-50-510-415011 SCE Power Charges	\$ 2,467,000	\$ 2,331,200	\$ 2,227,500	\$ -	\$ -	\$ 2,227,500	\$ 2,082,800	\$ 2,207,000	\$ (20,500)
Other Charges for Service									
01-50-510-413001 Backflow Administration Charges	\$ 51,000	\$ 51,500	\$ 64,000	\$ -	\$ -	\$ 64,000	\$ 59,800	\$ 69,500	\$ 5,500
01-50-510-417001 2nd Notice Charges	61,000	60,600	49,000	-	-	49,000	81,000	82,000	33,000
01-50-510-417011 3rd Notice Charges	14,000	32,000	63,000	-	-	63,000	113,500	104,500	41,500
01-50-510-417021 Account Reinstatement Fees	10,000	50,900	50,000	-	-	50,000	38,500	39,000	(11,000)
01-50-510-417031 Lien Processing Fees	2,000	5,100	8,000	-	-	8,000	10,300	12,000	4,000
01-50-510-417041 Credit Check Processing Fees	11,000	11,100	23,000	-	-	23,000	18,200	18,500	(4,500)
01-50-510-417051 Return Check Fees	3,000	4,700	5,000	-	-	5,000	5,600	5,500	500
01-50-510-417061 Customer Damages/Upgrade Charges	22,000	24,000	22,000	-	-	22,000	78,200	22,500	500
01-50-510-417071 After-Hours Call Out Charges	1,000	1,200	4,000	-	-	4,000	3,000	3,000	(1,000)
01-50-510-417081 Bench Test Fees (Credits)	-	100	-	-	-	-	400	500	500
01-50-510-417091 Credit Card Processing Fees	51,000	62,900	93,000	-	-	93,000	113,300	125,000	32,000
01-50-510-419001 Rebates/Reimbursements	-	13,700	-	-	-	-	-	-	-
01-50-510-419021 Recharge Income	-	-	-	-	-	-	-	-	-
01-50-510-419031 Well Maintenance Reimbursemnt	8,000	313,300	85,000	-	-	85,000	274,300	162,000	77,000
01-50-510-419041 Gain (Loss) - Asset Disposal	-	-	-	-	-	-	-	-	-
01-50-510-419061 Miscellaneous Income	1,000	49,600	1,000	-	-	1,000	24,800	1,000	-
	\$ 235,000	\$ 680,700	\$ 467,000	\$ -	\$ -	\$ 467,000	\$ 820,900	\$ 645,000	\$ 178,000
Total Operating Revenues	\$ 18,727,000	\$ 19,059,400	\$ 19,291,000	\$ -	\$ -	\$ 19,291,000	\$ 18,400,900	\$ 19,292,000	\$ 1,000
NON-OPERATING REVENUE									
Property Maintenance Fees									
01-50-510-471001 Maintenance Fees - 12303 Oak Glen Rd	\$ 9,000	\$ 9,300	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 4,300	\$ -	\$ (10,000)
01-50-510-471011 Maintenance Fees - 13695 Oak Glen Rd	6,000	5,900	7,000	-	-	7,000	6,900	8,000	1,000
01-50-510-471021 Maintenance Fees - 13697 Oak Glen Rd	7,000	6,600	8,000	-	-	8,000	7,800	9,000	1,000
01-50-510-471031 Maintenance Fees - 9781 Avenida Miravilla	5,000	5,500	6,000	-	-	6,000	6,400	7,000	1,000

Revenues: Budget Detail from 2022 Adopted to 2024 Proposed

	2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
Property Maintenance Fees (continue d)									
01-50-510-471101 Utilities - 12303 Oak Glen Rd	\$ 5,000	\$ 4,100	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 1,600	\$ -	\$ (5,000)
01-50-510-471111 Utilities - 13695 Oak Glen Rd	4,000	4,800	5,000	-	-	5,000	4,800	6,000	1,000
01-50-510-471121 Utilities - 13697 Oak Glen Rd	6,000	5,000	5,000	-	-	5,000	6,400	7,000	2,000
01-50-510-471131 Utilities - 9781 Avenida Miravilla	4,000	4,300	4,000	-	-	4,000	4,400	5,000	1,000
	<u>\$ 46,000</u>	<u>\$ 45,500</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 42,600</u>	<u>\$ 42,000</u>	<u>\$ (8,000)</u>
Facilities Charges									
01-50-510-481001 Capacity Charges-Wells	\$ 1,210,000	\$ 1,515,500	\$ 279,000	\$ -	\$ -	\$ 279,000	\$ 403,200	\$ 388,000	\$ 109,000
01-50-510-481006 Capacity Charges-Water Rights (SWP)	766,000	367,300	177,000	-	-	177,000	24,800	245,000	68,000
01-50-510-481012 Capacity Charges-Water Treatment Plant	576,000	721,000	133,000	-	-	133,000	191,800	185,000	52,000
01-50-510-481018 Capacity Charges-Local Water Resources	304,000	145,400	70,000	-	-	70,000	9,800	97,000	27,000
01-50-510-481024 Capacity Charges-Recycled Water Facilities	877,000	1,141,500	202,000	-	-	202,000	325,500	281,000	79,000
01-50-510-481030 Capacity Charges-Transmission (16")	990,000	1,227,400	226,000	-	-	226,000	326,500	314,000	88,000
01-50-510-481036 Capacity Charges-Storage	1,255,000	1,571,900	289,000	-	-	289,000	418,200	402,000	113,000
01-50-510-481042 Capacity Charges-Booster	87,000	108,800	20,000	-	-	20,000	28,900	28,000	8,000
01-50-510-481048 Capacity Charges-Pressure Reducing Stations	45,000	56,600	11,000	-	-	11,000	14,800	15,000	4,000
01-50-510-481054 Capacity Charges-Miscellaneous Projects	39,000	48,500	9,000	-	-	9,000	12,900	13,000	4,000
01-50-510-481060 Capacity Charges-Financing Costs	191,000	240,100	44,000	-	-	44,000	63,600	61,000	17,000
01-50-510-485001 Front Footage Fees	24,000	38,400	24,000	-	-	24,000	49,000	24,000	-
01-50-510-419042 Asset Disposal Account	-	-	-	-	-	-	(2,900)	-	-
01-50-510-419043 Fixed Asset Inv (Treated as contributed capital)	-	-	-	-	-	-	-	-	-
	<u>\$ 6,354,000</u>	<u>\$ 7,181,400</u>	<u>\$ 1,484,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,484,000</u>	<u>\$ 1,866,100</u>	<u>\$ 2,053,000</u>	<u>\$ 569,000</u>
Interest Earned									
01-50-510-490001 Interest Income - Bonita Vista	\$ 1,000	\$ 300	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 300	\$ 1,000	\$ -
01-50-510-490011 Interest Income - Fairway Canyon	281,000	275,900	252,000	-	-	252,000	250,800	223,500	(28,500)
01-50-510-490021 Interest Income - General	126,000	794,800	231,000	-	-	231,000	1,664,300	1,249,000	1,018,000
01-50-510-490051 Net Amort/Accret on Investment	-	-	-	-	-	-	370,000	278,000	278,000
	<u>\$ 408,000</u>	<u>\$ 1,071,000</u>	<u>\$ 484,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,000</u>	<u>\$ 2,285,400</u>	<u>\$ 1,751,500</u>	<u>\$ 1,267,500</u>
Grant Revenue									
01-50-510-419051 Grant Revenue	\$ 640,000	\$ 433,400	\$ 784,000	\$ -	\$ -	\$ 784,000	\$ 151,600	\$ 397,000	\$ (387,000)
Total Non-Operating Revenues	\$ 7,448,000	\$ 8,731,300	\$ 2,802,000	\$ -	\$ -	\$ 2,802,000	\$ 4,345,700	\$ 4,243,500	\$ 1,441,500
Total Revenues	\$ 26,175,000	\$ 27,790,700	\$ 22,093,000	\$ -	\$ -	\$ 22,093,000	\$ 22,746,600	\$ 23,535,500	\$ 1,442,500

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

EXPENSES

	2022		2023		2023		2023		2024		CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED			
BOARD OF DIRECTORS											
01-10-110-500101 Board of Directors Fees	\$ 86,800	\$ 85,540	\$ 95,500	\$ -	\$ -	\$ 95,500	\$ 80,700	\$ 124,500	\$ 29,000		
01-10-110-500115 Social Security	5,500	5,303	6,000	-	-	6,000	5,000	8,000	2,000		
01-10-110-500120 Medicare	2,200	1,240	1,500	-	-	1,500	1,200	2,000	500		
01-10-110-500125 Health Insurance	67,200	46,789	75,500	-	-	75,500	46,600	81,500	6,000		
01-10-110-500140 Life Insurance	1,200	132	2,000	-	-	2,000	100	2,500	500		
01-10-110-500143 EAP Program	1,100	93	500	-	-	500	100	500	-		
01-10-110-500145 Workers' Compensation	1,000	485	1,000	-	-	1,000	500	1,000	-		
01-10-110-500175 Training/Education/Mtgs/Travel	21,000	15,536	26,500	-	-	26,500	26,300	47,000	20,500		
01-10-110-550012 Election Expenses	6,000	6	87,000	-	-	87,000	3,600	12,000	(75,000)		
01-10-110-550043 Supplies-Other	1,000	349	1,000	-	-	1,000	100	1,000	-		
01-10-110-550051 Advertising/Legal Notices	4,000	3,049	2,500	-	-	2,500	100	2,500	-		
	\$ 197,000	\$ 158,524	\$ 299,000	\$ -	\$ -	\$ 299,000	\$ 164,300	\$ 282,500	\$ (16,500)		
ENGINEERING											
01-20-210-500105 Labor	\$ 525,500	\$ 409,465	\$ 582,000	\$ -	\$ (5,950)	\$ 576,050	\$ 384,700	\$ 516,000	\$ (60,050)		
01-20-210-500114 Incentive Pay	-	-	6,000	-	-	6,000	-	2,500	(3,500)		
01-20-210-500115 Social Security	40,000	25,554	43,000	-	-	43,000	25,600	39,000	(4,000)		
01-20-210-500120 Medicare	10,000	6,418	10,500	-	-	10,500	6,000	9,500	(1,000)		
01-20-210-500125 Health Insurance	101,000	66,079	101,000	-	-	101,000	69,200	89,500	(11,500)		
01-20-210-500140 Life Insurance	2,000	591	1,000	-	-	1,000	600	1,000	-		
01-20-210-500143 EAP Program	1,000	93	500	-	-	500	100	500	-		
01-20-210-500145 Workers' Compensation	5,000	3,020	5,500	-	-	5,500	3,100	5,000	(500)		
01-20-210-500150 Unemployment Insurance	20,000	-	8,500	-	-	8,500	-	7,500	(1,000)		
01-20-210-500155 Retirement/CalPERS	90,000	55,638	80,500	-	-	80,500	51,100	54,500	(26,000)		
01-20-210-500165 Uniforms & Employee Benefits	1,000	-	500	-	-	500	-	500	-		
01-20-210-500175 Training/Education/Mtgs/Travel	6,000	1,594	8,000	-	-	8,000	2,400	8,000	-		
01-20-210-500180 Accrued Sick Leave Expense	29,000	1,515	31,000	-	-	31,000	7,200	30,000	(1,000)		
01-20-210-500185 Accrued Vacation Leave Expense	23,000	19,764	28,500	-	-	28,500	11,600	25,000	(3,500)		
01-20-210-500187 Accrual Leave Payments	16,000	11,916	42,000	-	-	42,000	21,500	18,500	(23,500)		
01-20-210-500190 Temporary Labor	41,500	33,129	-	5,950	-	5,950	29,600	45,000	39,050		
01-20-210-500195 CIP Related Labor	(225,000)	(94,386)	(225,000)	-	-	(225,000)	(34,800)	(225,000)	-		
01-20-210-550029 Administrative Expenses	-	-	5,000	-	-	5,000	4,400	5,000	-		
01-20-210-550046 Office Equipment	-	-	6,000	-	-	6,000	400	6,000	-		
01-20-210-550030 Membership Dues	2,000	588	2,000	-	-	2,000	300	2,000	-		
01-20-210-550051 Advertising/Legal Notices	10,000	1,171	5,000	-	-	5,000	1,700	5,000	-		
	\$ 698,000	\$ 542,151	\$ 741,500	\$ 5,950	\$ (5,950)	\$ 741,500	\$ 584,700	\$ 645,000	\$ (96,500)		
DEVELOPMENT SERVICES											
01-20-220-500105 Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ 73,000		
01-20-220-500114 Incentive Pay	-	-	-	-	-	-	-	-	-		
01-20-220-500115 Social Security	-	-	-	-	-	-	-	5,500	5,500		
01-20-220-500120 Medicare	-	-	-	-	-	-	-	1,500	1,500		
01-20-220-500125 Health Insurance	-	-	-	-	-	-	-	19,000	19,000		
01-20-220-500140 Life Insurance	-	-	-	-	-	-	-	500	500		
01-20-220-500143 EAP Program	-	-	-	-	-	-	-	500	500		

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

	2022	2022	2023	2023	2023	2023	2023	2024	CHANGE
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED	(Proposed less Adopted - Amended)
DEVELOPMENT SERVICES (continued)									
01-20-220-500145 Workers' Compensation	-	-	-	-	-	-	-	1,000	1,000
01-20-220-500150 Unemployment Insurance	-	-	-	-	-	-	-	1,500	1,500
01-20-220-500155 Retirement/CalPERS	-	-	-	-	-	-	-	6,500	6,500
01-20-220-500180 Accrued Sick Leave Expense	-	-	-	-	-	-	-	4,500	4,500
01-20-220-500185 Accrued Vacation Leave Expense	-	-	-	-	-	-	-	5,000	5,000
01-20-220-500187 Accrual Leave Payments	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES									
01-20-210-540012 Development Reimbursable Engineering	-	\$ 40,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,500	\$ 118,500
01-20-210-540014 Development Reimbursable GIS	75,000	-	50,000	-	-	50,000	24,900	50,000	-
01-20-210-540018 Grant & Loan Procurement	-	-	-	-	-	-	-	-	-
01-20-210-540048 Permits, Fees & Licensing	3,000	-	3,000	-	-	3,000	62,300	3,000	60,000
01-20-210-580031 Outside Engineering	57,150	13,950	60,000	-	-	60,000	-	120,000	42,000
01-20-210-580032 CIP Related Outside Engineering	(42,000)	-	(42,000)	-	-	(42,000)	-	-	(1,300)
01-30-310-580001 Accounting and Audit	31,500	29,925	46,500	5,800	(5,000)	47,300	45,300	46,000	(1,500)
01-30-310-550061 Media Outreach	-	-	25,500	-	-	25,500	4,800	10,000	(15,500)
01-30-310-580011 General Legal	107,000	66,610	112,000	-	(12,500)	99,500	62,800	79,000	(20,500)
01-30-310-580036 Other Professional Services	275,200	92,364	175,500	30,455	(10,500)	195,455	172,000	341,000	145,545
01-50-510-550096 Beaumont Basin Watermaster	52,500	43,261	85,000	-	-	85,000	73,800	127,000	42,000
01-50-510-550097 SAWPA Basin Monitoring Program	24,300	23,933	31,500	-	-	31,500	25,300	30,000	(1,500)
	\$ 583,650	\$ 310,803	\$ 547,000	\$ 36,255	\$ (28,000)	\$ 555,255	\$ 471,200	\$ 806,000	\$ 250,745
FINANCE AND ADMINISTRATIVE SERVICES									
01-30-310-500105 Labor	\$ 1,217,000	\$ 1,121,740	\$ 1,353,500	\$ -	\$ -	\$ 1,353,500	\$ 1,183,200	\$ 1,055,000	\$ (298,500)
01-30-310-500109 FLSA Overtime	-	-	500	-	(500)	-	-	500	500
01-30-310-500110 Overtime	15,000	8,833	11,000	-	-	11,000	11,400	3,000	(8,000)
01-30-310-500111 Double Time	3,000	2,983	2,500	-	-	2,500	1,400	2,500	-
01-30-310-500114 Incentive Pay	-	-	18,000	-	(500)	17,500	300	4,000	(13,500)
01-30-310-500115 Social Security	92,000	69,672	102,500	-	-	102,500	79,500	82,500	(20,000)
01-30-310-500120 Medicare	22,000	17,984	24,000	-	-	24,000	18,900	19,500	(4,500)
01-30-310-500125 Health Insurance	347,000	225,305	333,000	500	-	333,000	250,200	216,500	(116,500)
01-30-310-500130 CalPERS Health Administration Costs	3,000	2,328	2,500	-	-	2,500	2,900	3,000	-
01-30-310-500140 Life Insurance	4,000	1,734	2,500	-	-	2,500	2,000	2,000	(500)
01-30-310-500143 EAP Program	2,000	254	1,000	-	-	1,000	300	500	(500)
01-30-310-500145 Workers' Compensation	10,000	7,236	11,000	-	-	11,000	8,300	9,000	(2,000)
01-30-310-500150 Unemployment Insurance	42,000	-	20,000	-	-	20,000	300	15,500	(4,500)
01-30-310-500155 Retirement/CalPERS	244,000	213,313	255,500	-	-	255,500	233,000	222,000	(33,500)
01-30-310-500161 Estimated Current Year OPEB Expense	213,000	145,022	215,000	-	-	215,000	-	104,000	(111,000)
01-30-310-500165 Uniforms & Employee Benefits	1,000	614	1,000	-	-	1,000	1,100	1,000	-
01-30-310-500175 Training/Education/Mgts/Travel	31,000	22,646	40,500	-	-	40,500	28,800	37,000	(3,500)
01-30-310-500180 Accrued Sick Leave Expense	63,000	52,388	71,500	-	-	71,500	33,300	60,000	(11,500)
01-30-310-500185 Accrued Vacation Leave Expense	89,000	39,037	106,500	-	-	106,500	44,500	98,000	(8,500)
01-30-310-500187 Accrual Leave Payments	93,000	60,422	111,500	-	-	111,500	73,200	101,500	(10,000)
01-30-310-500190 Temporary Labor	35,000	688	17,000	-	-	17,000	11,500	-	(17,000)
01-30-310-500195 CIP Related Labor	(16,000)	(31,811)	(16,000)	-	-	(16,000)	-	(8,000)	8,000
01-30-310-550001 Bank/Financial Service Fees	7,000	1,492	12,000	-	-	12,000	3,000	4,000	(8,000)
01-30-310-550006 Cashiering Shortages/Overages	-	-	-	-	-	-	-	-	-
01-30-310-550008 Transaction/Return Fees	-	-	-	-	-	-	-	-	-
01-30-310-550010 Transaction/Credit Card Fees	-	-	-	-	-	-	-	-	-
01-30-310-550014 Credit Check Fees	-	-	-	-	-	-	-	-	-
01-30-310-550030 Membership Dues	40,000	38,012	42,000	-	-	42,000	39,700	43,000	1,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

	2022		2023		2023		2023		2024		CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED			
FINANCE AND ADMINISTRATIVE SERVICES (continued)											
01-30-310-550036	-	-	-	1,000	-	-	-	-	-	-	-
01-30-310-550042	12,000	10,908	11,000	-	-	12,000	11,000	11,000	-	11,000	(1,000)
01-30-310-550046	7,075	5,563	5,500	-	-	5,500	3,200	5,500	-	5,500	-
01-30-310-550048	36,000	12,626	58,000	-	(1,000)	57,000	9,200	60,000	-	60,000	3,000
01-30-310-550050	-	-	-	-	-	-	-	-	-	-	-
01-30-310-550051	7,000	4,580	3,500	-	-	3,500	3,500	5,000	-	5,000	1,500
01-30-310-550054	145,000	144,045	165,000	10,000	-	175,000	177,400	170,000	-	170,000	(5,000)
01-30-310-550066	-	-	-	-	-	-	-	500	-	500	500
01-30-310-550072	3,000	2,595	500	-	-	500	2,700	500	-	500	-
01-30-310-550078	25,000	-	25,000	-	-	25,000	-	25,000	-	25,000	-
01-30-310-560000	283,000	210,204	222,000	-	-	222,000	210,200	215,000	-	215,000	(7,000)
	\$ 3,075,075	\$ 2,390,413	\$ 3,329,000	\$ 11,500	\$ (2,000)	\$ 3,238,500	\$ 2,444,000	\$ 2,568,500		\$ 2,568,500	\$ (670,000)
DEPRECIATION											
01-30-310-550084	\$ 3,000,000	\$ 3,149,020	\$ 3,025,000	\$ -	\$ -	\$ 3,025,000	\$ 3,244,800	\$ 3,417,000		\$ 3,417,000	\$ 392,000
HUMAN RESOURCES AND RISK MANAGEMENT											
01-30-320-500105	\$ 75,400	\$ 76,960	\$ 92,500	\$ -	\$ (30,700)	\$ 61,800	\$ 32,400	\$ 101,000		\$ 101,000	\$ 39,200
01-30-320-500110	1,500	1,039	-	-	-	-	-	-		-	-
01-30-320-500111	1,600	554	-	-	-	-	-	-		-	-
01-30-320-500114	-	-	1,500	-	(1,000)	500	-	1,000		1,000	500
01-30-320-500115	6,000	5,318	6,500	-	(1,200)	5,300	2,800	7,000		7,000	1,700
01-30-320-500120	2,000	1,244	1,500	\$ -	\$ -	1,500	700	2,000		2,000	500
01-30-320-500125	17,800	16,322	25,500	-	(6,500)	19,000	10,600	27,500		27,500	8,500
01-30-320-500140	1,000	123	500	-	-	500	100	500		500	-
01-30-320-500143	1,000	19	500	-	-	500	-	500		500	-
01-30-320-500145	1,000	490	1,000	-	-	1,000	200	1,000		1,000	-
01-30-320-500150	3,000	-	1,500	-	-	1,500	-	1,500		1,500	-
01-30-320-500155	9,200	9,405	9,500	-	(1,700)	7,800	5,400	9,000		9,000	1,200
01-30-320-500165	200	48	200	-	(2,000)	200	-	100		100	(100)
01-30-320-500175	13,000	6,738	7,500	-	-	5,500	5,300	7,000		7,000	1,500
01-30-320-500176	41,000	7,588	20,000	-	-	20,000	200	26,000		26,000	6,000
01-30-320-500177	31,000	15,207	32,000	-	-	32,000	13,900	27,000		27,000	(5,000)
01-30-320-500180	5,000	5,324	5,500	-	(3,800)	1,700	1,900	6,000		6,000	4,300
01-30-320-500185	5,500	5,250	5,000	-	(2,400)	2,600	3,600	5,500		5,500	2,900
01-30-320-500187	2,000	-	-	5,900	-	5,900	5,900	-		-	(5,900)
01-30-320-500190	-	-	5,000	-	-	5,000	-	-		-	(5,000)
01-30-320-550024	5,000	1,120	6,000	-	-	6,000	1,500	4,500		4,500	(1,500)
01-30-320-550025	5,000	2,520	5,500	-	-	5,500	1,900	6,000		6,000	500
01-30-320-550026	13,000	2,225	11,000	-	-	11,000	1,000	12,500		12,500	1,500
01-30-320-550028	4,000	2,506	6,000	-	-	6,000	3,500	6,000		6,000	-
01-30-320-550030	3,000	2,253	2,500	-	-	2,500	2,000	2,000		2,000	(500)
01-30-320-550042	3,000	1,331	3,000	-	-	3,000	800	2,000		2,000	(1,000)
01-30-320-550051	4,000	1,093	4,000	-	-	4,000	900	2,000		2,000	(2,000)
01-30-320-580036	63,500	21,766	26,000	43,400	-	69,400	40,400	11,000		11,000	(58,400)
	\$ 317,700	\$ 186,444	\$ 279,700	\$ 49,300	\$ (49,300)	\$ 279,700	\$ 135,000	\$ 268,600		\$ 268,600	\$ (11,100)
CUSTOMER SERVICE											
01-30-330-500105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,500		\$ 327,500	\$ 327,500
01-30-330-500109	-	-	-	-	-	-	-	500		500	500
01-30-330-500110	-	-	-	-	-	-	-	8,000		8,000	8,000
01-30-330-500111	-	-	-	-	-	-	-	1,000		1,000	1,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

	2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
CUSTOMER SERVICE (continued)									
01-30-330-500114 Incentive Pay	-	-	-	-	-	-	-	3,000	3,000
01-30-330-500115 Social Security	-	-	-	-	-	-	-	24,500	24,500
01-30-330-500120 Medicare	-	-	-	-	-	-	-	6,000	6,000
01-30-330-500125 Health Insurance	-	-	-	-	-	-	-	135,500	135,500
01-30-330-500140 Life Insurance	-	-	-	-	-	-	-	1,000	1,000
01-30-330-500143 EAP Program	-	-	-	-	-	-	-	500	500
01-30-330-500145 Workers' Compensation	-	-	-	-	-	-	-	3,000	3,000
01-30-330-500150 Unemployment Insurance	-	-	-	-	-	-	-	5,000	5,000
01-30-330-500155 Retirement/CalPERS	-	-	-	-	-	-	-	37,500	37,500
01-30-330-500165 Uniforms & Employee Benefits	-	-	-	-	-	-	-	500	500
01-30-330-500175 Training/Education/Mtgs/Travel	-	-	-	-	-	-	-	8,500	8,500
01-30-330-500180 Accrued Sick Leave Expense	-	-	-	-	-	-	-	15,500	15,500
01-30-330-500185 Accrued Vacation Leave Expense	-	-	-	-	-	-	-	21,000	21,000
01-30-330-500187 Accrual Leave Payments	-	-	-	-	-	-	-	20,500	20,500
01-30-330-500190 Temporary Labor	-	-	-	-	-	-	-	14,500	14,500
01-30-330-500195 CIP Related Labor	-	-	-	-	-	-	-	-	-
01-30-330-550006 Cashiering Shortages/Overages	100	6	100	-	-	100	-	100	-
01-30-330-550008 Transaction/Return Fees	3,000	1,183	3,000	-	-	3,000	1,000	1,500	(1,500)
01-30-330-550010 Transaction/Credit Card Fees	102,000	102,656	90,000	17,500	(5,800)	101,700	131,200	125,000	23,300
01-30-330-550014 Credit Check Fees	7,000	6,578	7,000	500	-	7,500	6,100	6,500	(1,000)
01-30-330-550030 Membership Dues	-	-	-	-	-	-	-	1,500	1,500
01-30-330-550036 Notary & Lien Fees	3,000	2,078	3,000	-	-	3,000	2,000	2,500	(500)
01-30-330-550050 Utility Billing Service	86,500	86,225	90,000	-	-	90,000	90,200	90,000	-
01-30-330-550051 Advertising/Legal Notices	-	-	-	-	-	-	-	-	-
	\$ 201,600	\$ 198,726	\$ 193,100	\$ 18,000	\$ (5,800)	\$ 205,300	\$ 230,500	\$ 860,600	\$ 655,300
INFORMATION TECHNOLOGY									
01-35-315-500105 Labor	-	-	-	-	-	-	-	-	-
01-35-315-500114 Incentive Pay	\$ 152,000	\$ 152,621	\$ 163,000	\$ -	\$ -	\$ 163,000	\$ 154,800	\$ 169,000	\$ 6,000
01-35-315-500115 Social Security	-	-	1,500	-	-	1,500	-	1,000	(500)
01-35-315-500120 Medicare	12,000	9,141	13,000	-	-	13,000	11,200	14,000	1,000
01-35-315-500125 Health Insurance	3,000	2,386	3,500	-	-	3,500	2,600	3,500	-
01-35-315-500140 Life Insurance	26,000	24,332	25,500	-	-	25,500	23,000	27,500	2,000
01-35-315-500143 EAP Program	1,000	230	500	-	-	500	200	500	-
01-35-315-500145 Workers' Compensation	1,000	19	500	-	-	500	-	500	-
01-35-315-500150 Unemployment Insurance	2,000	885	1,500	-	-	1,500	1,000	1,500	-
01-35-315-500155 Uniforms & Employee Benefits	6,000	-	2,500	-	-	2,500	-	2,500	-
01-35-315-500165 Retirement/CalPERS	-	-	-	-	-	-	-	-	-
01-35-315-500175 Training/Education/Mtgs/Travel	18,000	17,246	20,000	-	-	20,000	17,500	15,000	(5,000)
01-35-315-500180 Accrued Sick Leave Expense	5,000	4,597	5,000	-	-	5,000	2,300	5,000	-
01-35-315-500185 Accrued Vacation Leave Expense	9,000	(609)	9,500	-	-	9,500	-	10,000	500
01-35-315-500187 Accrual Leave Payments	16,000	3,879	18,000	-	-	18,000	-	18,500	500
01-35-315-500190 Temporary Labor	15,000	9,954	18,500	-	-	18,500	19,100	20,500	2,000
01-35-315-500195 CIP Related Labor	-	-	-	-	-	-	-	-	-
01-35-315-501511 Telephone/Internet Service	(33,000)	-	(33,000)	-	-	(33,000)	-	(33,000)	-
01-35-315-501521 Building Alarms and Security	56,000	62,042	53,000	10,000	-	63,000	72,200	73,000	10,000
01-35-315-540014 GIS Maintenance and Updates	10,000	9,466	17,500	10,000	-	27,500	14,900	34,000	6,500
01-35-315-550030 Membership Dues	10,000	2,400	10,000	-	-	10,000	1,400	10,000	-
01-35-315-550044 Printing/Toner & Maintenance	3,000	1,839	3,000	-	-	3,000	2,100	3,000	-
	28,000	20,878	28,000	-	-	28,000	21,200	30,000	2,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

	2022	2022	2023	2023	2023	2023	2023	2024	CHANGE
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED	(Proposed less Adopted- Amended)
INFORMATION TECHNOLOGY (continued)									
01-35-315-550051 Advertising/Legal Notices	-	-	-	-	-	-	-	-	-
01-35-315-550058 Cyber Security Liability Insurance	-	-	7,000	-	-	7,000	5,300	7,500	500
01-35-315-580016 Computer Hardware	30,000	19,466	30,000	-	-	30,000	14,200	30,000	-
01-35-315-580021 IT/Software Support	8,000	8,000	8,000	\$	\$	8,000	\$	8,000	\$
01-35-315-580026 License/Maintenance/Support	209,000	177,070	250,000	-	-	250,000	183,400	321,000	71,000
01-35-315-580027 AMR/AMI Annual Support	-	-	183,000	-	(20,000)	163,000	-	163,000	-
01-35-315-580028 Cybersecurity Software/Hardware	50,000	49,959	50,000	-	-	50,000	30,000	58,000	8,000
01-35-315-580030 Repair/Purchase Radio Comm Equip	6,500	-	10,000	-	-	10,000	9,900	10,000	-
	\$ 643,500	\$ 575,800	\$ 899,000	\$ 20,000	\$ (20,000)	\$ 899,000	\$ 594,300	\$ 1,003,500	\$ 104,500
SOURCE OF SUPPLY									
01-40-410-500105 Labor	\$ 448,900	\$ 294,996	\$ 509,000	\$	\$	\$ 509,000	\$ 342,200	\$ 441,500	\$ (67,500)
01-40-410-500109 FSLA Overtime	-	-	500	-	(500)	-	-	500	500
01-40-410-500110 Overtime	17,000	5,119	14,500	-	(7,000)	7,500	3,000	20,500	13,000
01-40-410-500111 Double Time	3,000	739	3,500	-	-	3,500	-	7,500	4,000
01-40-410-500113 Standby/On-Call	13,000	13,000	15,000	1,000	-	16,000	13,800	11,000	(5,000)
01-40-410-500114 Incentive Pay	-	-	7,500	-	-	7,500	1,700	3,000	(4,500)
01-40-410-500115 Social Security	34,000	22,446	38,500	-	-	38,500	25,700	35,500	(3,000)
01-40-410-500120 Medicare	8,000	5,250	9,500	-	-	9,500	6,000	8,500	(1,000)
01-40-410-500125 Health Insurance	151,000	94,459	138,500	-	-	138,500	104,300	135,500	(3,000)
01-40-410-500140 Life Insurance	2,000	489	1,000	-	-	1,000	600	1,000	-
01-40-410-500143 EAP Program	1,000	74	500	-	-	500	100	500	-
01-40-410-500145 Workers' Compensation	19,000	10,667	21,500	-	-	21,500	13,400	18,500	(3,000)
01-40-410-500150 Unemployment Insurance	26,000	-	31,500	-	-	31,500	-	31,000	(500)
01-40-410-500155 Retirement/CalPERS	105,000	85,513	113,500	-	-	113,500	99,000	140,500	27,000
01-40-410-500165 Uniforms & Employee Benefits	4,000	1,113	5,000	-	-	5,000	2,500	4,000	(1,000)
01-40-410-500175 Training/Education/Mtgs/Travel	6,000	3,396	6,000	-	-	6,000	1,200	4,500	(1,500)
01-40-410-500180 Accrued Sick Leave Expense	21,000	15,877	24,500	-	-	24,500	15,600	20,500	(4,000)
01-40-410-500185 Accrued Vacation Leave Expense	31,000	24,722	37,500	-	-	37,500	23,300	37,000	(500)
01-40-410-500187 Accrual Leave Payments	11,000	5,696	16,500	-	-	16,500	9,200	27,500	11,000
01-40-410-500195 CIP Related Labor	(20,000)	-	(20,000)	-	-	(20,000)	-	(20,000)	-
01-40-410-500501 State Project Water Purchases	4,349,000	708,624	4,389,000	2,793,000	-	7,182,000	5,733,500	4,469,000	(2,713,000)
01-40-410-500511 Ground Water Purchases	-	-	-	-	-	-	-	-	-
01-40-410-501101 Electricity - Wells	2,669,000	2,653,152	2,550,000	-	-	2,550,000	2,563,400	2,750,000	200,000
01-40-410-501201 Gas - Wells	1,000	179	1,000	-	-	1,000	300	1,000	-
01-40-410-510011 Treatment & Chemicals	150,000	137,984	160,000	-	-	160,000	134,800	170,000	10,000
01-40-410-510021 Lab Testing	133,500	132,823	100,000	-	-	100,000	86,300	80,000	(20,000)
01-40-410-510031 Small Tools, Parts & Maintenance	13,500	5,387	6,000	-	-	6,000	5,300	5,000	(1,000)
01-40-410-520021 Maintenance & Repair-Telemetry Equipment	5,000	3,883	5,000	-	-	5,000	1,000	5,000	-
01-40-410-520061 Maintenance & Repair-Pumping Equipment	229,400	67,912	180,000	21,202	-	201,202	89,100	200,000	(1,202)
01-40-410-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
01-40-410-540084 Regulations Mandates & Tariffs	123,000	122,000	145,000	-	-	145,000	119,700	150,000	5,000
01-40-410-550066 Subscriptions	3,000	1,129	1,500	-	-	1,500	1,300	1,500	-
	\$ 8,557,300	\$ 4,416,629	\$ 8,511,500	\$ 2,815,202	\$ (7,500)	\$ 11,319,202	\$ 9,396,300	\$ 8,760,000	\$ (2,559,202)
CROSS-CONNECTION/NON-POTABLE WATER									
01-40-430-500105 Labor	\$	\$	\$	\$	\$	\$	\$	\$	\$
01-40-430-500109 FSLA Overtime	-	-	-	-	-	-	-	103,500	103,500
01-40-430-500110 Overtime	-	-	-	-	-	-	-	500	500
01-40-430-500111 Double Time	-	-	-	-	-	-	-	6,000	6,000
01-40-430-500113 Standby/On-Call	-	-	-	-	-	-	-	1,000	1,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

CROSS-CONNECTION/NON-POTABLE WATER (continued)	2022	2022	2023	2023	2023	2023	2024	CHANGE
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	(Proposed less Adopted-Amended)
01-40-430-500114 Incentive Pay	-	-	-	-	-	-	1,000	1,000
01-40-430-500115 Social Security	-	-	-	-	-	-	8,500	8,500
01-40-430-500120 Medicare	-	-	-	-	-	-	2,000	2,000
01-40-430-500125 Health Insurance	-	-	-	-	-	-	27,500	27,500
01-40-430-500140 Life Insurance	-	-	-	-	-	-	500	500
01-40-430-500143 EAP Program	-	-	-	-	-	-	500	500
01-40-430-500145 Workers' Compensation	-	-	-	-	-	-	4,500	4,500
01-40-430-500150 Unemployment Insurance	-	-	-	-	-	-	1,500	1,500
01-40-430-500155 Retirement/CalPERS	-	-	-	-	-	-	18,500	18,500
01-40-430-500165 Uniforms & Employee Benefits	-	-	-	-	-	-	1,000	1,000
01-40-430-500175 Training/Education/Mtgs/Travel	-	-	-	-	-	-	1,500	1,500
01-40-430-500180 Accrued Sick Leave Expense	-	-	-	-	-	-	5,000	5,000
01-40-430-500185 Accrued Vacation Leave Expense	-	-	-	-	-	-	7,500	7,500
01-40-430-500187 Accrual Leave Payments	-	-	-	-	-	-	7,000	7,000
01-40-430-500195 CIP Related Labor	-	-	-	-	-	-	-	-
01-40-430-510031 Small Tools, Parts & Maintenance	-	-	-	-	-	-	2,000	2,000
01-40-430-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	-
01-40-430-540001 Backflow Maintenance	5,000	1,769	5,000	5,000	-	10,000	13,000	3,000
01-40-430-550051 Advertisine/Legal Notices	-	-	-	-	-	-	500	500
01-40-430-550066 Subscriptions	-	-	-	-	-	-	2,000	2,000
	\$ 5,000	\$ 1,769	\$ 5,000	\$ 5,000	\$ -	\$ 10,000	\$ 215,000	\$ 205,000
TRANSMISSION AND DISTRIBUTION								
01-40-440-500105 Labor	\$ 1,044,000	\$ 866,216	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000	\$ 878,500	\$ 1,248,500
01-40-440-500109 FSLA Overtime	-	-	2,000	-	(2,000)	-	-	1,000
01-40-440-500110 Overtime	66,000	65,291	63,500	7,000	-	70,500	44,100	56,000
01-40-440-500111 Double Time	36,000	30,881	34,500	-	-	34,500	22,500	26,500
01-40-440-500113 Standby/On-Call	28,000	22,650	19,500	7,000	-	26,500	24,500	23,000
01-40-440-500114 Incentive Pay	-	-	16,000	-	-	16,000	-	7,000
01-40-440-500115 Social Security	\$ 81,700	\$ 67,770	\$ 98,000	\$ -	\$ -	\$ 98,000	\$ 67,900	\$ 99,000
01-40-440-500120 Medicare	19,000	15,576	23,000	-	-	23,000	15,800	23,500
01-40-440-500125 Health Insurance	334,600	211,690	346,000	-	-	346,000	194,500	427,000
01-40-440-500140 Life Insurance	4,000	1,350	2,500	-	-	2,500	1,500	2,500
01-40-440-500143 EAP Program	2,000	256	1,000	-	-	1,000	300	1,000
01-40-440-500145 Workers' Compensation	35,000	25,163	42,500	-	-	42,500	28,800	42,500
01-40-440-500155 Retirement/CalPERS	216,000	179,335	237,500	-	-	237,500	184,100	225,500
01-40-440-500165 Uniforms & Employee Benefits	14,000	7,459	16,000	-	-	16,000	8,400	16,000
01-40-440-500175 Training/Education/Mtgs/Travel	5,000	2,276	5,000	-	-	5,000	7,000	22,000
01-40-440-500178 General Safety Supplies	15,000	14,813	11,000	-	-	11,000	12,800	13,000
01-40-440-500180 Accrued Sick Leave Expense	54,000	45,303	58,500	-	-	58,500	28,500	65,500
01-40-440-500185 Accrued Vacation Leave Expense	64,000	46,687	76,000	-	-	76,000	55,200	92,000
01-40-440-500187 Accrual Leave Payments	63,000	32,743	71,000	-	-	71,000	49,200	79,000
01-40-440-500190 Temporary Labor	131,000	-	31,000	-	(30,000)	1,000	-	(1,000)
01-40-440-500195 CIP Related Labor	(111,000)	(135,622)	(40,000)	-	-	(40,000)	(4,700)	(40,000)
01-40-440-510031 Small Tools, Parts & Maintenance	19,000	18,850	29,000	-	-	29,000	31,700	22,000
01-40-440-520071 Maintenance and Repair- Pipeline & Hydrants	62,500	59,969	107,000	-	-	107,000	67,300	145,000
01-40-440-520081 Maintenance and Repair- Hydraulic Valves	25,000	13,580	35,000	-	-	25,000	5,400	35,000
01-40-440-530001 Minor Capital Acquisitions	-	-	4,000	-	-	39,000	23,800	30,000
01-40-440-540001 Backflow Maintenance	-	-	-	-	-	-	-	-

Expenses: Budget Detail from 2222 Adopted to 2024 Proposed

	2022		2023				2023 DELETIONS	2023		2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 (AMENDED)	2023 PROJECTED					
TRANSMISSION AND DISTRIBUTION (continued)											
01-40-440-540024 Inventory Adjustments	38,500	10,680	47,000	-	-	47,000	9,600	64,000	17,000		
01-40-440-540036 Line Locates	4,000	3,247	4,000	-	-	4,000	3,200	4,000	-		
01-40-440-540042 Meters Maintenance & Services	101,000	89,765	125,000	-	-	125,000	110,400	170,000	45,000		
01-40-440-540078 Reservoirs Maintenance	83,500	26,178	52,000	-	-	52,000	2,800	52,000	-		
01-40-440-550051 Advertising/Legal Notices	5,000	2,119	5,000	-	-	5,000	300	5,000	-		
	\$ 2,439,800	\$ 1,724,224	\$ 2,793,500	\$ 18,000	\$ (32,000)	\$ 2,779,500	\$ 1,873,400	\$ 2,957,500	\$ 178,000		
INSPECTIONS											
01-40-450-500105 Labor	70,000	65,181	38,000	\$ -	\$ -	38,000	\$ 43,700	\$ 71,000	\$ 33,000		
01-40-450-500110 Overtime	28,000	26,241	5,500	5,000	-	10,500	14,100	12,000	1,500		
01-40-450-500111 Double Time	2,000	330	2,500	-	-	2,500	1,200	4,500	2,000		
01-40-450-500113 Standby/On-Call	-	-	3,000	-	-	3,000	-	3,000	-		
01-40-450-500115 Social Security	6,300	5,697	3,000	-	-	3,000	3,700	6,000	3,000		
01-40-450-500120 Medicare	2,000	1,332	1,000	-	-	1,000	900	1,500	500		
01-40-450-500125 Health Insurance	29,400	24,459	13,000	-	-	13,000	13,500	23,500	10,500		
01-40-450-500140 Life Insurance	1,000	130	500	-	-	500	100	500	-		
01-40-450-500143 EAP Program	1,000	21	500	-	-	500	-	500	-		
01-40-450-500145 Workers' Compensation	3,000	2,542	2,000	-	-	2,000	1,700	3,000	1,000		
01-40-450-500155 Retirement/CalPERS	18,000	14,494	10,500	-	-	10,500	9,200	13,000	2,500		
01-40-450-530001 Minor Capital Acquisitions	-	-	-	5,000	-	-	-	-	-		
	\$ 160,700	\$ 140,428	\$ 79,500	\$ 5,000	\$ -	\$ 84,500	\$ 88,100	\$ 138,500	\$ 54,000		
CUSTOMER SERVICE AND METER READING											
01-40-460-500105 Labor	197,000	190,541	220,000	\$ -	\$ -	220,000	\$ 186,600	\$ 157,500	\$ (62,500)		
01-40-460-500109 FSLA Overtime	-	-	500	-	(500)	-	-	500	500		
01-40-460-500110 Overtime	16,000	3,192	20,500	-	-	20,500	4,500	1,000	(19,500)		
01-40-460-500111 Double Time	4,000	1,927	5,000	-	-	5,000	4,600	500	(4,500)		
01-40-460-500113 Standby/On-Call	5,000	-	4,000	-	-	4,000	-	4,000	-		
01-40-460-500114 Incentive Pay	-	-	4,000	-	-	4,000	300	1,500	(2,500)		
01-40-460-500115 Social Security	16,000	13,800	18,500	-	-	18,500	14,100	12,500	(6,000)		
01-40-460-500120 Medicare	4,000	3,228	4,500	-	-	4,500	3,400	3,000	(1,500)		
01-40-460-500125 Health Insurance	76,000	61,137	75,500	\$ -	\$ -	75,500	65,400	54,500	(21,000)		
01-40-460-500140 Life Insurance	1,000	275	500	-	-	500	300	500	-		
01-40-460-500143 EAP Program	1,000	55	500	-	-	500	100	500	-		
01-40-460-500145 Workers' Compensation	8,000	6,592	9,500	-	-	9,500	7,500	7,000	(2,500)		
01-40-460-500155 Retirement/CalPERS	55,000	54,567	68,000	-	-	68,000	58,200	51,500	(16,500)		
01-40-460-500165 Uniforms & Employee Benefits	3,000	715	3,000	-	-	3,000	2,600	3,000	-		
01-40-460-500175 Training/Education/Mtgs/Travel	1,000	-	1,000	-	-	1,000	200	1,000	-		
01-40-460-500180 Accrued Sick Leave Expense	10,000	12,294	10,500	-	-	10,500	9,600	7,500	(3,000)		
01-40-460-500185 Accrued Vacation Leave Expense	18,500	18,423	20,000	-	-	20,000	19,700	11,500	(8,500)		
01-40-460-500187 Accrual Leave Payments	7,500	1,225	14,000	-	-	14,000	5,000	15,000	1,000		
01-40-460-500195 CIP Related Labor	(31,000)	(53,230)	(41,000)	-	-	(41,000)	(22,100)	(41,000)	-		
01-40-460-530001 Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-		
	\$ 392,000	\$ 314,740	\$ 438,500	\$ -	\$ (500)	\$ 438,000	\$ 360,000	\$ 291,500	\$ (146,500)		
MAINTENANCE AND GENERAL PLANT											
01-40-470-500105 Labor	90,000	65,503	109,500	\$ -	\$ -	109,500	\$ 122,000	\$ 163,000	\$ 53,500		
01-40-470-500109 FSLA Overtime	-	-	500	-	(500)	-	-	500	500		
01-40-470-500110 Overtime	4,000	542	6,500	-	-	6,500	600	3,000	(3,500)		
01-40-470-500111 Double Time	2,000	334	2,000	-	-	2,000	-	1,000	(1,000)		
01-40-470-500113 Standby/On-Call	-	-	3,000	-	-	3,000	-	3,000	-		
01-40-470-500114 Incentive Pay	-	-	1,500	-	-	1,500	-	1,500	-		
01-40-470-500115 Social Security	7,000	4,321	8,000	-	-	8,000	8,000	12,000	4,000		

Expenses: Budget Detail from 222 Adopted to 2024 Proposed

MAINTENANCE AND GENERAL PLANT (continued)	2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted- Amended)
01-40-470-500120 Medicare	2,000	972	2,000	-	-	2,000	1,900	3,000	1,000
01-40-470-500125 Health Insurance	38,000	25,117	38,000	-	-	38,000	31,500	63,500	25,500
01-40-470-500140 Life Insurance	1,000	113	500	-	-	500	200	500	-
01-40-470-500143 EAP Program	1,000	21	500	-	-	500	-	-	500
01-40-470-500145 Workers' Compensation	4,000	2,118	5,000	-	-	5,000	4,300	7,000	2,000
01-40-470-500155 Retirement/CalPERS	16,000	7,037	15,500	-	-	15,500	10,900	15,000	(500)
01-40-470-500165 Uniforms & Employee Benefits	1,000	1,049	1,000	-	-	1,000	100	1,000	-
01-40-470-500175 Training/Education/Mtgs/Travel	2,000	318	2,000	-	-	2,000	-	2,000	-
01-40-470-500180 Accrued Sick Leave Expenses	3,000	2,914	3,500	-	-	3,500	1,800	7,000	3,500
01-40-470-500185 Accrued Vacation Expenses	2,900	4,117	4,000	-	-	4,000	3,000	7,500	3,500
01-40-470-500187 Accrual Leave Payments	100	5	500	-	-	500	-	4,500	4,000
01-40-470-500111 Electricity - 560 Magnolia Ave	36,000	32,863	37,000	-	-	37,000	35,400	40,000	3,000
01-40-470-501121 Electricity - 12303 Oak Glen Rd	5,000	4,123	5,000	-	-	5,000	2,900	5,400	400
01-40-470-501131 Electricity - 13695 Oak Glen Rd	3,000	2,546	3,000	-	-	3,000	2,400	3,250	250
01-40-470-501141 Electricity - 13697 Oak Glen Rd	3,000	2,735	3,000	-	-	3,000	3,000	3,250	250
01-40-470-501151 Electricity - 9781 Avenida Miravilla	3,000	2,740	2,000	-	-	2,000	2,600	2,200	200
01-40-470-501161 Electricity - 815 E. 12th St	13,000	9,636	13,000	-	-	13,000	8,800	14,000	1,000
01-40-470-501171 Electricity - 851 E. 6th St	5,000	2,698	5,000	-	-	5,000	2,900	5,400	400
01-40-470-501321 Propane - 12303 Oak Glen Rd	1,000	-	1,000	-	-	1,000	-	2,000	1,000
01-40-470-501331 Propane - 13695 Oak Glen Rd	3,000	2,210	3,000	-	-	3,000	2,800	3,000	-
01-40-470-501341 Propane - 13697 Oak Glen Rd	3,000	2,269	3,000	-	-	3,000	3,300	4,000	1,000
01-40-470-501351 Propane-9781 Avenida Miravilla	2,000	1,565	2,000	-	-	2,000	2,000	2,000	-
01-40-470-501411 Sanitation - 560 Magnolia Ave	4,500	5,012	5,000	2,000	-	7,000	8,100	5,500	(1,500)
01-40-470-501461 Sanitation - 815 E. 12th St	6,000	5,926	7,000	-	-	7,000	6,400	7,700	700
01-40-470-501471 Sanitation - 11083 Cherry Ave	4,000	3,577	4,000	1,700	-	5,700	3,800	8,500	2,800
01-40-470-501481 Sanitation - 39500 Brookside	-	-	-	-	-	-	-	8,000	8,000
01-40-470-501600 Property Maintenance & Repairs	-	-	-	-	-	-	-	5,000	5,000
01-40-470-501611 Maintenance & Repair- 560 Magnolia Ave	27,275	25,843	40,000	-	(10,000)	30,000	34,400	60,000	30,000
01-40-470-501621 Maintenance & Repair- 12303 Oak Glen Rd	33,000	1,941	8,000	-	-	8,000	900	30,000	22,000
01-40-470-501631 Maintenance & Repair- 13695 Oak Glen Rd	31,000	342	6,000	-	-	6,000	3,300	6,000	-
01-40-470-501641 Maintenance & Repair- 13697 Oak Glen Rd	9,000	-	10,000	-	-	10,000	1,500	7,000	(3,000)
01-40-470-501651 Maintenance & Repair- 9781 Avenida Miravilla	14,000	2,648	6,000	\$	-	6,000	5,100	7,000	1,000
01-40-470-501661 Maintenance & Repair- 815 E. 12th St	9,000	7,491	32,000	-	-	32,000	21,000	40,000	8,000
01-40-470-501671 Maintenance & Repair- 851 E. 6th St	4,000	3,699	3,200	-	-	3,200	3,800	3,200	-
01-40-470-501681 Maintenance & Repair- 39500 Brookside	-	-	-	-	-	-	-	5,000	5,000
01-40-470-501691 Maintenance & Repair- Buildings (General)	38,000	17,265	60,000	-	-	60,000	18,800	80,000	20,000
01-40-470-510001 Auto/Fuel	136,000	135,666	150,000	-	-	150,000	115,100	160,000	10,000
01-40-470-510002 CIP Related Fuel	-	-	(10,000)	-	-	(10,000)	-	(10,000)	-
01-40-470-520011 Maintenance & Repair-Safety Equipment	18,000	8,137	18,000	-	-	18,000	6,700	18,000	-
01-40-470-520031 Maintenance & Repair-General Equipment	50,000	32,696	75,000	-	-	75,000	53,900	60,000	(15,000)
01-40-470-520041 Maintenance & Repair-Fleet	110,000	90,078	90,000	-	-	90,000	55,600	80,000	(10,000)
01-40-470-520051 Maintenance & Repair-Paving	83,000	38,199	83,000	12,000	-	95,000	111,500	120,000	25,000
01-40-470-520053 Maintenance & Repair-Paving (City of Beaumont)	379,000	370,522	500,000	-	-	500,000	382,700	400,000	(100,000)
01-40-470-530001 Minor Capital Acquisitions	-	-	-	10,000	-	10,000	9,500	-	(500)
01-40-470-540030 Landscape Maintenance	72,000	66,472	82,000	-	(2,000)	80,000	55,400	82,000	2,000
01-40-470-540052 Encroachment Permits	-	336	40,000	-	-	40,000	13,300	40,000	-
01-40-470-540072 Recharge Facility, Canyon & Pond Maintenance	145,000	28,719	150,000	-	(1,700)	148,300	112,300	185,000	36,700

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

	2022		2023		2023		2023		2023		2024		CHANGE (Proposed less Adopted- Amended)
	ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (AMENDED)	PROJECTED	PROPOSED	2023	PROJECTED	2024	PROPOSED	
MAINTENANCE AND GENERAL PLANT (continued)													
01-50-510-500112 Stipend-Association Mtg Attend	1,000	525	1,000	-	-	1,000	600	1,000	-	600	1,000	1,000	-
01-50-510-502001 Rents/Leases	27,500	1,569	27,000	2,500	-	29,500	29,400	35,000	-	29,400	35,000	5,500	-
01-50-510-510031 Small Tools, Parts & Maintenance	1,000	907	1,000	-	-	1,000	1,100	1,000	-	1,100	1,000	1,000	-
01-50-510-540066 Property Damage & Theft	23,000	23,607	27,000	-	-	27,000	9,600	27,000	-	9,600	27,000	27,000	-
01-50-510-550040 General Supplies	16,500	11,802	17,000	-	-	17,000	17,200	18,000	-	17,200	18,000	18,000	1,000
01-50-510-550060 Public Education/Community Outreach	113,500	112,872	15,000	-	(2,500)	12,500	29,900	12,500	-	29,900	12,500	12,500	-
01-50-510-550072 Miscellaneous Operating Expenses	15,000	13,771	1,000	-	-	1,000	-	1,000	-	-	1,000	1,000	-
01-50-510-550074 Disaster Preparedness Ongoing Expenses	15,000	6,410	15,000	-	(4,000)	11,000	30,600	11,000	-	30,600	11,000	11,000	-
	\$ 1,636,275	\$ 1,193,799	\$ 1,743,700	\$ 28,200	\$ (20,700)	\$ 1,751,200	\$ 1,391,900	\$ 1,894,400	\$	\$ 1,391,900	\$ 1,894,400	\$ 143,200	
TOTAL OPERATING EXPENSE	\$ 21,907,600	\$ 15,303,471	\$ 22,785,000	\$ 3,012,407	\$ (171,750)	\$ 25,625,657	\$ 20,980,100	\$ 24,227,100	\$	\$ 20,980,100	\$ 24,227,100	\$ (1,398,557)	

Total Additions \$ 3,012,407
 Total Deletions \$ (171,750)
 Net Amendments to 2022 Budget \$ 2,840,657

Note: Amendment to 2023 Budget comes from approved Fiscal Year 2022 Operating Budget Carryover Schedule (\$47,657) as well as authorization for purchase of 8,000AF of additional water (\$2,793,000)

Account Descriptions



OPERATING REVENUE

WATER SALES

- 01-50-510-410100 Sales** — Commodity charges for commercial, residential, and landscape irrigation water usage.
- 01-50-510-410111 Drought Surcharges** — Commodity charge in anticipation of implementing drought rates, as outlined by the Board adopted 2019 rate study.
- 01-50-510-410151 Agricultural Irrigation Sales** — Commodity charges for irrigation water usage.
- 01-50-510-410171 Construction Sales** — Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.
- 01-50-510-413011 Fixed Meter Charges** — Fixed service charges for installed meters based on meter size.

DEVELOPMENT AND INSTALLATION CHARGES

- 01-50-510-413021 Meter Fees** — Charges for new service installations.
- 01-50-510-419011 Development Income** — Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.
- 01-50-510-419012 Development Income – GIS** — Revenue earned and charged to deposits that were collected to cover GIS system updates associated with new development.

WATER IMPORTATION SURCHARGE

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

WATER PUMPING ENERGY SURCHARGE

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

OTHER CHARGES FOR SERVICE

- 01-50-510-413001 Backflow Administration Charges** — Administrative charge for required annual backflow program administration.
- 01-50-510-417001 Second Notice Charges** — Late fee assessed on delinquent accounts for mailed delinquency notices.
- 01-50-510-417011 Third Notice Charges** — Late fee assessed on delinquent accounts for mailed disconnection notices.
- 01-50-510-417021 Account Reinstatement Charges** — Fee associated with the reinstatement of service when an account is inactivated due to non-payment, including, but not limited to, the disconnection of service for non-payment.
- 01-50-510-417031 Lien Processing Fees** — Fee associated with both filing and releasing liens on delinquent accounts.
- 01-50-510-417041 Credit Check Processing Fees** — Pass-through charge to cover the cost of performing a credit check.
- 01-50-510-417051 Return Check Fees** — Pass-through charge for payments returned by the bank to the District as unpaid.
- 01-50-510-417061 Customer Damages/Upgrade Charges** — Reimbursements for work performed when customers/developers cause damage to District property or customer-requested changes such as meter relocation charges.
- 01-50-510-417071 After-Hours Call Out Charges** — Reimbursement charge for after-hours services provided.
- 01-50-510-417081 Bench Test Fees (Credits)** — Fee for removing a meter and bench testing it.
- 01-50-510-417091 Credit Card Processing Fees** — Pass-through charge covers the bank fee charged to the District for credit card processing.

- 01-50-510-419001 Rebates/Reimbursements** — Rebates and reimbursements issued to the District from various sources, including credit card usage, the insurance carrier for safety improvements, etc.
- 01-50-510-419021 Recharge Income** — Income received for the recharge of imported water from San Gorgonio Pass Water Agency (SGPWA) for the City of Banning.
- 01-50-510-419031 Well Maintenance Reimbursement** — Reimbursements issued to the District for Well maintenance from various sources, including the City of Banning.
- 01-50-510-419041 Gain (Loss) – Asset Disposal** — Account used to record an accounting gain or loss associated with capital assets disposed of.
- 01-50-510-419061 Miscellaneous Income** — Receipts for miscellaneous, non-recurring revenues.

NON-OPERATING REVENUE

PROPERTY MAINTENANCE FEES

- 01-50-510-471001 Maintenance Fees — 12303 Oak Glen Rd** — Maintenance Fees collected for the maintenance and repair of District residential property.
- 01-50-510-471011 Maintenance Fees — 13695 Oak Glen Rd** — Maintenance Fees collected for the maintenance and repair of District residential property.
- 01-50-510-471021 Maintenance Fees — 13697 Oak Glen Rd** — Maintenance Fees collected for the maintenance and repair of District residential property.
- 01-50-510-471031 Maintenance Fees — 9781 Avenida Miravilla** — Maintenance Fees collected for the maintenance and repair of District residential property.
- 01-50-510-471101 Utilities — 12303 Oak Glen Rd** — Utility payments for District residential property.
- 01-50-510-471111 Utilities — 13695 Oak Glen Rd** — Utility payments for District residential property.
- 01-50-510-471121 Utilities — 13697 Oak Glen Rd** — Utility payments for District residential property.
- 01-50-510-471131 Utilities — 9781 Avenida Miravilla** — Utility payments for District residential property.

FACILITIES CHARGES

- 01-50-510-481001 Capacity Charges — Wells** — Fees paid per Equivalent Dwelling Unit (EDU) by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new wells.
- 01-50-510-481006 Capacity Charges — Water Rights (SWP)** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for State Water Project water rights.
- 01-50-510-481012 Capacity Charges — Water Treatment Plant** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new water treatment plants.
- 01-50-510-481018 Capacity Charges— Local Water Resources** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for local water resources.
- 01-50-510-481024 Capacity Charges — Recycled Water Facilities** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new recycled water facilities.

01-50-510-481030	Capacity Charges — Transmission — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new transmission lines 16" or larger.
01-50-510-481036	Capacity Charges — Storage — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new storage facilities.
01-50-510-481042	Capacity Charges — Booster — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new booster stations.
01-50-510-481048	Capacity Charges — Pressure Reducing Stations — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new pressure-reducing stations.
01-50-510-481054	Capacity Charges — Miscellaneous Projects — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, for miscellaneous projects not covered by other types of facilities fees.
01-50-510-481060	Capacity Charges — Financing Costs — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for costs of financing new facilities.
01-50-510-485001	Front Footage Fees — Charged to cover the cost of existing aligned pipelines along the frontage of properties requesting service.
INTEREST EARNED	
01-50-510-490001	Interest Income — Bonita Vista — Interest income earned on the Bonita Vista note receivable.
01-50-510-490011	Interest Income — Fairway Canyon — Interest income earned on the Fairway Canyon note receivable.
01-50-510-490021	Interest Income — General — Interest income earned on general District investments.
GRANT REVENUE	
01-50-510-419051	Grant Revenue — Grant funding received.

OPERATING EXPENSES

BOARD OF DIRECTORS' EXPENSES

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

- 01-10-110-500101 Board of Directors Fees** — Per diem for each Director for attendance at meetings and Board approved training, seminars, and conferences with per diem payment based on days of service.
- 01-10-110-500115 Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-10-110-500120 Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-10-110-500125 Health Insurance** — Cost of providing health benefits to Directors.
- 01-10-110-500140 Life Insurance** — Life insurance premiums paid on behalf of Directors.
- 01-10-110-500143 EAP Program** — Cost of providing Employee Assistance Program to Directors.
- 01-10-110-500145 Workers' Compensation** — Standard costs paid to the District's insurance carrier for Directors.
- 01-10-110-500175 Training/Education/Mtgs/Travel** — Provides for costs associated with attendance to District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for Directors.
- 01-10-110-550012 Election Expenses** — Costs associated with directorial elections.
- 01-10-110-550043 Supplies — Other** — Cost of supplies used by Directors such as name placards, professional photos, meeting-related costs, and business cards.
- 01-10-110-550051 Advertising/Legal Notices** — Cost associated with advertising notices for Public Hearings, Election Notices, Ordinances, etc.

ENGINEERING EXPENSES

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

- 01-20-210-500105 Labor** — Wage expenses for this department.
- 01-20-210-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.
- 01-20-210-500115 Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-20-210-500120 Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-20-210-500125 Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-20-210-500140 Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-20-210-500143 EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-20-210-500145 Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-20-210-500150 Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-20-210-500155 Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-20-210-500165 Uniforms and Employee Benefits** — Cost of uniforms and personal protective equipment for employees in this department.

- 01-20-210-500175 Training/Education/Mtgs/Travel** — Provides for personnel development costs including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
- 01-20-210-500180 Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-20-210-500185 Accrued Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-20-210-500187 Accrued Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
- 01-20-210-500190 Temporary Labor** — Wage expenses for the use of temporary employees employed by a third-party agency.
- 01-20-210-500195 CIP Related Labor** — Wage and benefits expenses for Capital Improvement Projects in this department.
- 01-20-210-550029 Administrative Expenses** — Cost associated with documents required for administrative work specific to Engineering, including Title Reports, Grant Deeds, etc.
- 01-20-210-550030 Membership Dues** — Membership dues and certifications for CPESC, QSP/D, ASCE, etc.
- 01-20-210-550046 Office Equipment** — Cost associated with documents required for administrative work specific to Engineering including Title Reports Grant Deeds etc.
- 01-20-210-550051 Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, etc.

DEVELOPMENT SERVICES EXPENSES

The three-digit departmental number 220 seen in this section of the General Ledger includes the salaries, employee benefits, and other expenses associated with the Development Services function of the District.

- 01-20-220-500105 Labor** — Wage expenses for this department.
- 01-20-220-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.
- 01-20-220-500115 Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-20-220-500120 Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-20-220-500125 Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-20-220-500140 Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-20-220-500143 EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-20-220-500145 Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-20-220-500150 Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-20-220-500155 Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-20-220-500180 Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-20-220-500185 Accrued Vacation Leave Expense** — Cost of vacation time earned by employees in this department.

01-20-220-500187 Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

PROFESSIONAL SERVICES EXPENSES

The section of the General Ledger refers to expenses incurred for Professional Services Expenses. The three-digit department number 210 refers to Engineering; 310 refers to Finance and Administration; 510 refers to the General District not associated with a specific department.

- 01-20-210-540012 Development Reimbursable Engineering** — This section includes all engineering required to be reimbursed by development for plan checks and plan processing.
- 01-20-210-540014 Development Reimbursable GIS** — Reimbursement of developer-collected deposits associated with GIS activities relating to developer projects.
- 01-20-210-540018 Grant and Loan Procurement** — This section includes all procurement costs for grants and loans.
- 01-20-210-540048 Permits, Fees, and Licensing** — This includes all engineering costs associated with miscellaneous District projects.
- 01-20-210-580031 Outside Engineering** — This section includes any contract engineering work performed by outside vendors for District projects unrelated to Capital Improvement Projects.
- 01-20-210-580032 CIP Related Outside Engineering** — This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.
- 01-30-310-550061 Media Outreach** — Expenses for additional outreach, including translation services, Facebook Post boosting, document templates, and printing costs through third-party vendors associated with public outreach contract.
- 01-30-310-580001 Accounting and Audit** — Includes costs associated with accounting services performed by consultants, such as audits of District financials and actuarial services required for financial reporting.
- 01-30-310-580011 General Legal** — Costs associated with day-to-day and unforeseen legal matters. This section includes costs for general legal counseling as well as all the fees related to legal matters, including legal fees, court fees, and other expenses of a lawyer. General legal may include litigation expenses not associated with Capital Improvements (property acquisitions etc.).
- 01-30-310-580036 Other Professional Services** — Costs associated with outside legal, engineering, accounting, financial, auditing, and other consulting services.
- 01-50-510-550096 Beaumont Basin Watermaster** — This section accounts for the District's prorated cost of participation in the Beaumont Basin Watermaster Committee.
- 01-50-510-550097 SAWPA Basin Monitoring Program** — This section accounts for the District's cost of participation in the Santa Ana Watershed Project Authority Basin Monitoring Program.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

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

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

01-30-310-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA.
01-30-310-500110	Overtime — Overtime expenses for this department.
01-30-310-500111	Double Time — Double-time expenses for this department.
01-30-310-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-30-310-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-30-310-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-30-310-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-30-310-500130	CalPERS Health Administration Costs — Administrative fees charged for CalPERS health insurance.
01-30-310-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-30-310-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-30-310-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-30-310-500150	Unemployment Insurance — Cost of providing unemployment benefits for employees in this department.
01-30-310-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-30-310-500161	Estimated Current Year OPEB Expense — Actuarially-determined annual expense associated with measuring the District's Net Other Postemployment Benefits (OPEB) Liability.
01-30-310-500165	Uniforms and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.
01-30-310-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-30-310-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-30-310-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-30-310-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-30-310-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
01-30-310-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-30-310-550001	Bank/Financial Service Fees — Service fees associated with District bank deposit accounts.
01-30-310-550030	Membership Dues — Membership dues for associations, including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce, California Special District Association, ACWA, AWWA, etc.
01-30-310-550042	Office Supplies — Cost of miscellaneous consumable office supplies such as paper, pens, etc.

- 01-30-310-550046 Office Equipment** — Costs for office equipment that individually do not meet the criteria for capitalization as a fixed asset, including costs that are part of service and/or lease agreements for the office equipment.
- 01-30-310-550048 Postage** — Costs such as postage for regular and delinquent utility bills and daily correspondence.
- 01-30-310-550051 Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, unclaimed funds, etc.
- 01-30-310-550054 Property, Auto, and General Liability Insurance** — Insurance premiums covering District properties and facilities.
- 01-30-310-550066 Subscriptions** — Cost of subscriptions for technical and field related publications.
- 01-30-310-550072 Miscellaneous Operating Expenses** — Expenses that do not fall directly under another general ledger account under financial and administrative services.
- 01-30-310-550078 Bad Debt Expense** — Cost of providing water service to accounts that are deemed to be uncollectible.
- 01-30-310-560000 GASB 68 Pension Expense** — Actuarially-determined annual expense associated with measuring the District's Net Pension Liability (NPL).

DEPRECIATION

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

HUMAN RESOURCES AND RISK MANAGEMENT

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

- 01-30-320-500105 Labor** — Wage expenses for this department.
- 01-30-320-500110 Overtime** — Overtime expenses for this department.
- 01-30-320-500111 Double Time** — Double-time expenses for this department.
- 01-30-320-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.
- 01-30-320-500115 Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-30-320-500120 Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-30-320-500125 Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-30-320-500140 Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-320-500143 EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-30-320-500145 Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-30-320-500150 Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-30-320-500155 Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-320-500165 Uniforms and Employee Benefits** — Cost of uniforms and personal protective equipment for employees in this department.

- 01-30-320-500175 Training/Education/Mtgs/Travel** — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
- 01-30-320-500176 District Professional Development** — Provides for costs associated with advanced and/or District-wide personnel development, which includes attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars, and conferences, mileage/meal reimbursement for authorized employees.
- 01-30-320-500177 General Safety Training and Supplies** — Provides general safety-related training and supply costs such as OSHA-required training, quarterly facilities inspections for safety compliance, disaster preparedness equipment and training, employee CPR/First Aid, and general safety materials or equipment.
- 01-30-320-500180 Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-30-320-500185 Accrued Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-30-320-500187 Accrued Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
- 01-30-320-500190 Temporary Labor** — Wage expenses for the use of temporary employees employed by a third-party agency.
- 01-30-320-550024 Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-30-320-550025 Employee Retention** — Cost associated with acknowledgments, certificates, and employee retention activities.
- 01-30-320-550026 Recruitment Expense** — Costs associated with the recruitment of new staff.
- 01-30-320-550028 District Certification** — Costs associated with application fees, survey fees, and other fees to submit for awards that illustrate District excellence in transparency, workplace culture, ethics, etc.
- 01-30-320-550030 Membership Dues** — Membership dues for associations including CalChamber, CALPERLA, SHRM, etc.
- 01-30-320-550042 Office Supplies** — Cost of miscellaneous consumable office supplies such as paper, pens, etc., specifically for department-related projects.
- 01-30-320-550051 Advertising/Legal Notices** — Cost associated with advertising notices, job posts, inviting bids, etc.
- 01-30-320-580036 Other Professional Services** — Costs associated with outside training, auditing services, District events such as wellness fairs, catering services for District events, and consulting services.

CUSTOMER SERVICE EXPENSES

The three-digit departmental number 330 seen in this section of the General Ledger includes the salaries, employee benefits, and other expenses associated with the customer service function of the District.

- 01-30-330-500105 Labor** — Wage expenses for this department.
- 01-30-330-500109 FLSA Overtime** — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FLSA.
- 01-30-330-500110 Overtime** — Overtime expenses for this department.
- 01-30-330-500111 Double Time** — Double-time expenses for this department.
- 01-30-330-500114 Incentive Pay** — Expenses for approved Incentive Pay for employees in this department.

01-30-330-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-30-330-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-30-330-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-30-330-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-30-330-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-30-330-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-30-330-500150	Unemployment Insurance — Cost of providing unemployment benefits for employees in this department.
01-30-330-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-30-330-500165	Uniforms and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.
01-30-330-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-30-330-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-30-330-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-30-330-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-30-330-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
01-30-330-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-30-330-550006	Cashiering Shortages/Overages — Accounts for cash shortages and overages at the cashiering windows.
01-30-330-550008	Transaction/Return Fees — Bank fees charged to the District for payments returned by the bank as unpaid.
01-30-330-550010	Transaction/Credit Card Fees — Bank fees charged to the District for credit card processing.
01-30-330-550014	Credit Check Fees — Costs of performing credit checks for water service applicants.
01-30-330-550030	Membership Dues — Membership dues for associations including the California Special District Association, ACWA, GFOA, etc.
01-30-330-550036	Notary and Lien Fees — Fees associated with filing and releasing liens on delinquent accounts.
01-30-330-550050	Utility Billing Service — Cost associated with the production, mailing, etc. of Utility Bills.
01-30-330-550051	Advertising/Legal Notices — Cost associated with advertising notices, job posts, inviting bids, etc.

INFORMATION TECHNOLOGY EXPENSES

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

01-35-315-500105	Labor — Wage expenses for this department.
01-35-315-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-35-315-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-35-315-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-35-315-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-35-315-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-35-315-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-35-315-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-35-315-500150	Unemployment Insurance — Cost of providing unemployment benefits for employees in this department.
01-35-315-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-35-315-500165	Uniforms and Employee Benefits — Cost of uniforms and personal protective equipment for employees in this department.
01-35-315-500175	Training/Education/Mtgs/Travel — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-35-315-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-35-315-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-35-315-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-35-315-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency.
01-35-315-500195	CIP Related Labor — Wage and benefits expenses for a Capital Improvement Project in this department.
01-35-315-501511	Telephone/Internet Service — Telephone, Internet, Backhaul, and communication costs throughout the District.
01-35-315-501521	Building Alarms and Security — Costs associated with the alarms and security services for all District facilities.
01-35-315-540014	GIS Maintenance and Updates — Costs associated with GIS activities and updates relating to District projects that not recovered from Developer deposits.
01-35-315-550030	Membership Dues — Membership dues for information technology-related associations such as Multi-State Information Sharing & Analysis Center (MS-ISAC) and Municipal Information Systems Association of California (MISAC), Associations and other Information technology related organizations.

01-35-315-550044	Printing/Toner and Maintenance — Costs associated with toner supplies, imaging, or enterprise printers.
01-35-315-550051	Advertising/Legal Notices — Cost associated with advertising notices, inviting bids, etc.
01-35-315-550058	Cyber Security Liability Insurance — Costs associated with Insurance Premiums for the District for Cyber Security Liability Insurance.
01-35-315-580016	Computer Hardware — Costs for general information technology hardware-related items such as cables, wire management, keyboards, mouse, and computer repair components.
01-35-315-580021	IT/Software Support — Costs for general information technology software-related items.
01-35-315-580026	License/Maintenance/Support — Costs for information technology-related license renewals, maintenance agreements and renewals, and Annual Support Agreements.
01-35-315-580027	AMR/AMI Annual Support — Costs for information technology-related support costs for the District's Automated Meter Reading/Advanced Metering Infrastructure system, infrastructure, and hosting fees.
01-35-315-580028	Cybersecurity Software/Hardware — Cost for hardware and software to support security operations concerning the District's Cybersecurity Program.
01-35-315-580030	Repair/Purchase Radio Comm Equip — Cost associated with the purchase and repair of District radio equipment.

SOURCE OF SUPPLY

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

01-40-410-500105	Labor — Wage expenses for this department.
01-40-410-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
01-40-410-500110	Overtime — Overtime expenses for this department.
01-40-410-500111	Double Time — Double-time expenses for this department.
01-40-410-500113	Standby/On-Call — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-410-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-40-410-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-40-410-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-40-410-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-40-410-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-40-410-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-40-410-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-40-410-500150	Unemployment Insurance — Cost of providing unemployment benefits for employees in all divisions of the Operations department.
01-40-410-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-410-500165	Uniforms and Employee Benefits — Cost of uniforms, personal protective equipment and boot allowance for employees in this department.

- 01-40-410-500175 Training/Education/Mtgs/Travel** — Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
- 01-40-410-500180 Accrued Sick Leave Expense** — Cost of sick time earned by employees in this department.
- 01-40-410-500185 Accrued Vacation Leave Expense** — Cost of vacation time earned by employees in this department.
- 01-40-410-500187 Accrued Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
- 01-40-410-500195 CIP Related Labor** — Wage and benefits expenses for Capital Improvement Projects in this department.
- 01-40-410-500501 State Project Water Purchases** — Costs associated with the purchase of imported water from the San Geronio Pass Water Agency (SGPWA).
- 01-40-410-500511 Ground Water Purchases** — Costs associated with the purchase of groundwater rights from South Mesa Mutual, City of Banning, Yucaipa Valley Water District (YVWD), etc.
- 01-40-410-501101 Electricity — Wells** — Charges for power purchased from Southern California Edison to operate District facilities, including wells, boosters, tanks, pumping stations, etc.
- 01-40-410-501201 Gas — Wells** — Natural gas purchased for the operation of an emergency booster pump.
- 01-40-410-510011 Treatment and Chemicals** — Costs associated with the purchase of water treatment chemicals such as chlorine.
- 01-40-410-510021 Lab Testing** — Costs associated with water sample analysis conducted by outside laboratories.
- 01-40-410-510031 Small Tools, Parts, and Maintenance** — Costs for minor repairs and small tools and parts purchases.
- 01-40-410-520021 Maintenance and Repair — Telemetry Equipment** — Costs associated with the maintenance and repair of the District's telemetry system.
- 01-40-410-520061 Maintenance and Repair — Pumping Equipment** — Costs associated with the maintenance and repair of pumping equipment, wells, boosters, and chlorination equipment.
- 01-40-410-530001 Minor Capital Acquisitions** — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
- 01-40-410-540084 Regulations Mandates and Tariffs** — Expenses including National Pollutant Discharge Elimination System (NPDES) permit fees and water system fees to the California Department of Public Health and all permits and annual reports mandated by other Regulatory Agencies.
- 01-40-410-550066 Subscriptions** — Costs of subscriptions for regulatory and technical updates.

CROSS CONNECTION/NON-POTABLE WATER

The three-digit departmental number 430 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of the District's backflow program and infrastructure related to the non-potable water system.

- 01-40-430-500105 Labor** — Wage expenses for this department.
- 01-40-430-500109 FSLA Overtime** — Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.

01-40-430-500110	Overtime — Overtime expenses for this department.
01-40-430-500111	Double Time — Double-time expenses for this department.
01-40-430-500113	Standby/On-Call — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-430-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-40-430-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-40-430-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-40-430-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-40-430-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-40-430-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-40-430-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-40-430-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-430-500165	Uniforms and Employee Benefits — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
01-40-430-500175	Training/Education/Mtgs/Travel — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-430-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-430-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-430-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-430-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-40-430-510031	Small Tools, Parts, and Maintenance — Costs for minor repairs and small tools and parts purchases.
01-40-430-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
04-40-430-540001	Backflow Maintenance — Costs associated with maintenance and repair of District-owned backflow devices and test equipment including costs associated with backflow testing and customer notification.
01-40-430-550051	Advertising/Legal Notices — Cost associated with advertising notices, inviting bids, etc.
04-40-430-550066	Subscriptions — Costs of subscriptions for regulatory and technical updates.

TRANSMISSION AND DISTRIBUTION

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

01-40-440-500105	Labor — Wage expenses for this department.
01-40-440-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.
01-40-440-500110	Overtime — Overtime expenses for this department.
01-40-440-500111	Double Time — Double-time expenses for this department.
01-40-440-500113	Standby/On-Call — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-440-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-40-440-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-40-440-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-40-440-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-40-440-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-40-440-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-40-440-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-40-440-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-440-500165	Uniforms and Employee Benefits — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
01-40-440-500175	Training/Education/Mtgs/Travel — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-440-500178	General Safety Supplies — Costs associated with general safety materials or equipment not otherwise specified.
01-40-440-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-440-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-440-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-440-500190	Temporary Labor — Wage expenses for the use of temporary employees employed by a third-party agency for all divisions of the Operations department.
01-40-440-500195	CIP Related Labor — Wage and benefits expenses for Capital Improvement Projects in this department.
01-40-440-510031	Small Tools, Parts, and Maintenance — Costs for minor repairs and small tools and parts purchases.
01-40-440-520071	Maintenance and Repair — Pipeline and Hydrants — Costs associated with the maintenance and repair of pipelines and fire hydrants.
01-40-440-520081	Maintenance and Repair — Hydraulically Controlled Valves — Costs associated with the maintenance and repair of Cla-Valves, including control valves, bypass valves, pressure regulating valves (PRV), pressure sustaining valves, and any other hydraulically controlled system valves.

- 01-40-440-530001** **Minor Capital Acquisitions** — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.
- 01-40-440-540024** **Inventory Adjustments** — Costs associated with a change in market value on inventory using an average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.
- 01-40-440-540036** **Line Locates** — Cost associated with the locating and marking of underground facilities.
- 01-40-440-540042** **Meters Maintenance and Services** — Costs associated with repair and maintenance of existing meters and services, service lines, in accordance with the District's meter change-out program.
- 01-40-440-540078** **Reservoirs Maintenance** — Costs associated with the repair and maintenance of District water storage facilities.
- 01-40-440-550051** **Advertising/Legal Notices** — Cost associated with advertising notices, inviting bids, etc.

INSPECTIONS

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

- 01-40-450-500105** **Labor** — Wage expenses for this department.
- 01-40-450-500110** **Overtime** — Overtime expenses for this department.
- 01-40-450-500111** **Double Time** — Double-time expenses for this department.
- 01-40-450-500113** **Standby/On-Call** — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
- 01-40-450-500115** **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-450-500120** **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-450-500125** **Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-450-500140** **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-450-500143** **EAP Program** — Cost of providing Employee Assistance Program to employees in this department.
- 01-40-450-500145** **Workers' Compensation** — Standard costs paid to the District's insurance carrier for employees in this department.
- 01-40-450-500155** **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-450-530001** **Minor Capital Acquisitions** — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

CUSTOMER SERVICE AND METER READING

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

- 01-40-460-500105** **Labor** — Wage expenses for this department.
- 01-40-460-500109** **FSLA Overtime** — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
- 01-40-460-500110** **Overtime** — Overtime expenses for this department.

01-40-460-500111	Double Time — Double-time expenses for this department.
01-40-460-500113	Standby/On-Call — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-460-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-40-460-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-40-460-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-40-460-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-40-460-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-40-460-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-40-460-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-40-460-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-460-500165	Uniforms and Employee Benefits — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
01-40-460-500175	Training/Education/Mtgs/Travel — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-460-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-460-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-460-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-460-500195	CIP Related Labor — Wage and benefits expenses for a Capital Improvement Project in this department.
01-40-460-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

MAINTENANCE and GENERAL PLANT EXPENSES

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

01-40-470-500105	Labor — Wage expenses for this department.
01-40-470-500109	FSLA Overtime — Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA
01-40-470-500110	Overtime — Overtime expenses for this department.
01-40-470-500111	Double Time — Double-time expenses for this department.

01-40-470-500113	Standby/On-Call — Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.
01-40-470-500114	Incentive Pay — Expenses for approved Incentive Pay for employees in this department.
01-40-470-500115	Social Security — Expenses for the District's portion of Social Security (FICA) for this department.
01-40-470-500120	Medicare — Expenses for the District's portion of Medicare for this department.
01-40-470-500125	Health Insurance — Cost of providing health benefits to employees in this department.
01-40-470-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
01-40-470-500143	EAP Program — Cost of providing Employee Assistance Program to employees in this department.
01-40-470-500145	Workers' Compensation — Standard costs paid to the District's insurance carrier for employees in this department.
01-40-470-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-470-500165	Uniforms and Employee Benefits — Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.
01-40-470-500175	Training/Education/Mtgs/Travel — Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.
01-40-470-500180	Accrued Sick Leave Expense — Cost of sick time earned by employees in this department.
01-40-470-500185	Accrued Vacation Leave Expense — Cost of vacation time earned by employees in this department.
01-40-470-500187	Accrued Leave Payments — Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.
01-40-470-501111	Electricity — 560 Magnolia Ave — Electricity for the District Main Office.
01-40-470-501121	Electricity — 12303 Oak Glen Rd — Electricity for District residence, billed to the occupant.
01-40-470-501131	Electricity — 13695 Oak Glen Rd — Electricity for District residence, billed to the occupant.
01-40-470-501141	Electricity — 13697 Oak Glen Rd — Electricity for District residence, billed to the occupant.
01-40-470-501151	Electricity — 9781 Avenida Miravilla — Electricity for District residence, billed to the occupant.
01-40-470-501161	Electricity — 815 E. 12th St — Electricity for the field office.
01-40-470-501171	Electricity — 851 E. 6th St — Electricity for the engineering annex.
01-40-470-501321	Propane — 12303 Oak Glen Rd — Propane purchased for District residence, billed to the occupant.
01-40-470-501331	Propane — 13695 Oak Glen Rd — Propane purchased for District residence, billed to the occupant.
01-40-470-501341	Propane — 13697 Oak Glen Rd — Propane purchased for District residence, billed to the occupant.
01-40-470-501351	Propane — 9781 Avenida Miravilla — Propane purchased for District residence, billed to the occupant.

01-40-470-501411	Sanitation — 560 Magnolia Ave — Sewer and Refuse for the District Main Office.
01-40-470-501461	Sanitation — 815 E. 12th St — Sewer/Refuse and a trash bin for the field office.
01-40-470-501471	Sanitation — 11083 Cherry Ave — Recycle/trash bin located at Inventory Warehouse.
01-40-470-501481	Sanitation — 39500 Brookside Ave — Recycle/trash bin located at Inventory Warehouse.
01-40-470-501600	Property Maintenance and Repairs — Maintenance work performed on the various District-owned buildings (wells, pressure regulation stations, booster pumps, etc.).
01-40-470-501611	Maintenance and Repair — 560 Magnolia Ave — Costs associated with the maintenance and repairs performed at the District Main Office, including routine maintenance to the A/C unit, cleaning services, and any other professional services associated with the maintenance or repair of this facility.
01-40-470-501621	Maintenance and Repair — 12303 Oak Glen Rd — Maintenance and repairs performed at District residence.
01-40-470-501631	Maintenance and Repair — 13695 Oak Glen Rd — Maintenance and repairs performed at the District residence.
01-40-470-501641	Maintenance and Repair — 13697 Oak Glen Rd — Maintenance and repairs performed at the District residence.
01-40-470-501651	Maintenance and Repair — 9781 Avenida Miravilla — Maintenance and repairs performed at the District residence.
01-40-470-501661	Maintenance and Repair — 815 E. 12th St — Costs associated with the maintenance and repairs performed at the District Field Office, including routine maintenance to the A/C unit, ice machine, cleaning services, and any other professional services associated with the maintenance or repair of this facility.
01-40-470-501671	Maintenance and Repair — 851 E. 6th St — Costs associated with the maintenance and repairs performed at the District Engineering Annex, including routine cleaning services, water service, and any other professional services associated with the maintenance or repair of this facility.
01-40-470-501681	Maintenance and Repair — 39500 Brookside Ave — Costs associated with the maintenance and repairs performed at the District Inventory Warehouse including routine maintenance for pest control and any other professional services associated with the maintenance or repair of this facility.
01-40-470-501691	Maintenance and Repair — Buildings (General) — Costs associated with maintenance and repairs of general District facilities not otherwise specified.
01-40-470-510001	Auto/Fuel — Fuel purchased for District fleet vehicles.
01-40-470-510002	CIP Related Fuel — Fuel purchased for Capital Improvement Projects.
01-40-470-520011	Maintenance and Repair — Safety Equipment — Costs for safety items such as cones, barricades, signs, etc. District keeps on-hand inventory; purchases would be only to replenish worn-out items.
01-40-470-520031	Maintenance and Repair — General Equipment — Costs associated with general maintenance performed on District equipment.
01-40-470-520041	Maintenance and Repair — Fleet — Costs associated with routine maintenance, parts, oil changes, repairs, vehicle cleaning service, etc., for all fleet vehicles.
01-40-470-520051	Maintenance and Repair — Paving — Costs associated with road repairs and paving outside of the City of Beaumont conducted by outside contractors.
01-40-470-520053	Maintenance and Repair — Paving (City of Beaumont) — Costs associated with road repairs and paving within the City of Beaumont conducted by outside contractors.
01-40-470-530001	Minor Capital Acquisitions — Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

01-40-470-540030	Landscape Maintenance — Landscape maintenance is performed at the various District facilities.
01-40-470-540052	Encroachment Permits — Costs associated with encroachment permit deposits and fees.
01-40-470-540072	Recharge Facility, Canyon and Pond Maintenance — Costs associated with the maintenance and weed abatement necessary for the basins at the Noble Creek Recharge Facility Phase I & II and basins located in Edgar Canyon.
01-50-510-500112	Stipend – Association Meeting Attendance — Expenses for Employees Association Representative attendance at Personnel Meetings or Regular/Special Board meetings with Personnel items on the Agenda defined by the Memorandum of Understanding (MOU) between the District and hourly employees.
01-50-510-502001	Rents/Leases — Cost associated with third-party rental agreements with the District, including the Engineering Annex.
01-50-510-510031	Small Tools, Parts, and Maintenance — Costs for minor repairs and small tools and parts purchases not specifically associated with any one project or division.
01-50-510-540066	Property Damages and Theft — Costs associated with small claims on the District for property damage.
01-50-510-550040	General Supplies — Cost of general supplies used for District operations not specifically associated with any one project.
01-50-510-550060	Public Education/Community Outreach — Costs associated with public education and community outreach, such as the mandated Annual Consumer Confidence Report (Water Quality Report), public relations, etc.
01-50-510-550072	Miscellaneous Operating Expenses — Expenses that do not fall directly under another general ledger account for the District.
01-50-510-550074	Disaster Preparedness Ongoing Expenses — Expenses specifically incurred during an ongoing disaster, as well as costs associated with the District's disaster preparedness program, that are not included in any other GL account.

ACRONYMS, ABBREVIATIONS, AND GLOSSARY OF TERMS



ACRONYMS AND ABBREVIATIONS

A/C	Air Conditioner
ACFR	Annual Comprehensive Financial Report
ACWA	Association of California Water Agencies
AF	Acre-Foot or Acre-Feet
AF-shares	Acre-Feet Shares
AFY	Acre-Feet per Year
AMR/AMI	Automated Meter Reading/Advanced Metering Infrastructure
ARPA	American Rescue Plan Act
AWWA	American Water Works Association
BBWM	Beaumont Basin Watermaster
BCVWD	Beaumont-Cherry Valley Water District
BOD	Board of Directors
CalPERLA	California Public Employers Labor Relations Association
CalPERS	California Public Employees Retirement System
CCF	Centum (hundred) Cubic Feet
CEQA	California Environmental Quality Act
CERBT	California Employers' Retiree Benefit Trust
CIB	Capital Improvement Budget
CIP	Capital Improvement Plan
CMTA	California Municipal Treasurers Association
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary Resuscitation
CSDA	California Special Districts Association
CSMFO	California Society of Municipal Finance Officers
DCA	Delta Conveyance Authority
DCP	Delta Conveyance Project
DIP	Ductile Iron Pipe
EAP	Employee Assistance Program
EDU	Equivalent Dwelling Unit
EIR	Environmental Impact Report
EIS	Environmental Impact Statement
EOC	Engineering Operations Center
FICA	Federal Insurance Contributions Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GL	General Ledger
GM	General Manager
GPM	Gallons Per Minute
GPS	Global Positioning System
HP	Horse Power
HR	Human Resources
HRIS	Human Resources Information System

IT	Information Technology
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LF	Linear Feet
MAF	Million Acre Feet
MDP-Line 16	Master Drainage Plan Line 16 Storm Drain Project
MG	Million Gallons
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MS-ISAC	Multi-State Information Sharing & Analysis Center
NCRF	Noble Creek Recharge Facility
NEPA	National Environmental Policy Act
NFPA	National Fire Protection Act
NPDES	National Pollutant Discharge Elimination System
NPL	Net Pension Liability
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
PEPRA	Public Employees' Pension Reform Act
RCFC&WCD	Riverside County Flood Control and Water Conservation District
RWQCB	Regional Water Quality Control Board
SAWPA	Santa Ana Watershed Project Authority
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCE	Southern California Edison
SDLF	Special District Leadership Foundation
SGPWA	San Geronio Pass Water Agency
SHRM	Society for Human Resource Management
SPA	Sites Project Authority
SQL	Structured Query Language
SWP	State Water Project
SWRCB	State Water Resources Control Board
TDH	Total Dynamic Head
UAL	Unfunded Accrued Liability
USA	Underground Service Alert
USACE	U.S. Army Corps of Engineers
WCD	Water Conservation District
WSCP	Water Shortage Contingency Plan
WWTP	Wastewater Treatment Plant
YVWD	Yucaipa Valley Water District

GLOSSARY

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

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

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

Adoption – Formal action by the Board of Directors.

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

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

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

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

AutoCAD – Automated Computer-Aided Design and Drafting.

Backhaul – Network Communications between District Sites.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Internal Service Funds - Accounts for activities providing other funds, goods, and services.

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

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

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

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

Ratify – Formally approve.

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

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

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

Capital Improvements



Capital Improvement Budget

What are Capital Improvements?

Capital improvement planning helps bridge the gap between CIB planning and the budget processes. It allows the District to plan for the future based on specific goals and resources. Capital improvements include the purchase, construction, replacement, addition, or major repair and rehabilitation of District facilities, infrastructure, and equipment. The selection and evaluation of capital projects involves analysis of District requirements, speculation on growth, the ability to make estimates, and the consideration of historical perspectives. A “capital project” has a monetary value of at least \$5,000, has a useful life of a minimum of two years, and results in the creation or improvement of a fixed asset. A capital project is usually relatively large compared to other “capital outlay” items included in an annual operating budget. The District considers vehicles and heavy equipment capital projects for financial planning.

Ten-Year Capital Improvement Plan

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

Many of these enhancements and upgrades are costly but necessary. The design of a CIP reflects the District's will to build, maintain, and manage assets needed to produce, treat, and distribute water while keeping costs to customers down. This planning tool provides the framework for District investments over a ten-year horizon while providing the flexibility to adapt to changing infrastructure needs and opportunities.

Generally, projects included in the CIP are non-recurring projects that exceed \$5,000 in cost and have a useful life of a minimum of two years, qualifying them as capital assets per the District's capitalization policy. The larger capital projects in the CIP have costs exceeding \$1,000,000 and useful lives of ten to fifty years. The District's CIP includes projects in six distinct improvement groups: Potable Infrastructure Projects, Non-Potable Infrastructure Projects, Potable Pipeline Projects Funded with Capacity Charges, Potable Pipeline Replacement Projects Funded with Capital Replacement Reserves, and Capital Assets with acquisitions such as IT replacements and upgrades and vehicle replacements, and Potable Pipelines Built By and Donated By Developers. Projects in the CIP that have high costs may require using reserves, low-interest loans, or bond debt to finance their expenses.

The schedule presented as Appendix C in this Capital Improvement Budget (CIB) includes the next five years of the CIP as adopted by the Board in March 2018, with revisions made periodically due to the dynamic nature of the CIP. The CIB is separated into the following distinct project types: Potable Infrastructure Projects, Potable Pipeline Replacements, IT Network Infrastructure Projects, IT SCADA/AMR Infrastructure Projects, IT/Field Operations/Administration Projects, Vehicles & Equipment, Non-Potable Infrastructure Projects, and Non-Potable Pipeline Projects. Additionally, because of inflationary adjustments to these projects, a project initially budgeted for in one year but not completed in that year may have a higher total cost than in the previous CIB. Similarly, as the CIP is reviewed and specific projects are moved back or forward in time, the total project costs may change due to inflationary adjustments. Appendix C shows the years 2024 through 2028. The emphasis is on the 2024

budget year, as this is the spending plan for the upcoming year. Of the ten years covered in the CIP, the upcoming fiscal year is the most detailed and accurate since it is based on the most current plans and ongoing projects.

Significant projects of \$250,000 or more scheduled to begin or continue (carryover) in 2024 are described in detail below, with the total estimated project costs in 2024 dollars stated in parentheses.



Capital Improvement Project Summaries

Potable Infrastructure Projects

EOC-001	BCVWD EOC Staffing and Space Requirements (\$21,453,200) Short term cost of \$1,760,000 is for the purchase of land in the next 3 - 5 years and completion of facilities planning (soft costs) for a future District office facility based on preliminary projections of staffing needs over time. The short-term cost proposed is \$1M as an estimated purchase cost for land and associated soft costs of \$760K. This project was conceived in 2019 and is ongoing.
DPX-001	Disaster Preparedness Equipment (\$1,056,600) In coordination with the ongoing improvements to the District's safety plan, District staff has identified areas of vulnerability in assessing responses to emergency situations and has identified the purchase of certain equipment such as backup generators and an emergency communications system, as necessary. This project was conceived in 2019 and is ongoing.
WR-SITES-Reser	Investment in Sites Reservoir Project (\$32,158,600) The revised total project is estimated to cost approximately \$3 billion (2019 \$), down from an initial project estimate of over \$5 billion. Although it is too early in the planning process to determine the final cost to participating members, the District's Board has authorized a participation level of 4,000 "shares" or AF of supply in conjunction with the SGPWA's 10,000 is ongoing.
BP-2750-0001	2750 Zone to 2850 Zone Booster Pump Station (\$4,112,900) Remove existing 2750 to 3040 Zone "can" booster pumps 21A, 21B, and engine-driven pump 21C. Retain existing "cans." Install 3 new pumps: 1 @ 750 gpm, 130 ft TDH, 40 HP and 2 @ 2250 gpm, 130 ft TDH, 100 HP. The existing booster pump station will be converted to new 2750 to 2850 Zone. This project commenced in 2017 and is ongoing
TM-2750-0001	Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit (\$774,700) Removal of exterior paint coating and repainting of the exterior of Cherry I and Cherry II, 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.
W-2750-0001	Replacement for Well 2 (\$6,754,000) Drill and outfit new Beaumont Basin deep well to replace Well 2 on the existing Well 2 site at 12th and Michigan St., 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.
W-2750-0002	2750 Zone Well in Noble Creek Regional Park (\$7,903,300) Drill and outfit new Beaumont Basin deep well in the southwest corner of Noble Creek Regional Park, 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.
W-2750-0005	Replace 2750 Zone Well 1 (\$4,723,500) Drill and outfit new Beaumont Basin deep well to replace Well 1 on the existing Well 1 site at 12 th and Palm, 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.

- BP-2850-0001 2850 Zone to 3040 Zone Booster Pump Station_0001 (\$4,463,200)**
Construct new 2850 to 3040 Booster Pumping Station at the Vineland Tanks. Design for 4 pumps ultimate, install 3 initially @ 2100 gpm, 220 ft TDH, 200 HP each. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.
- TM-2850-0001 Vineland 1 Exterior Recoat and Retrofit (\$330,200)**
Removal of exterior paint coating and repainting of the exterior of Vineland I, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.
- W-2850-0001 New Beaumont Basin Well on Pardee Sundance Site (\$7,903,300)**
Drill and outfit new Beaumont Basin deep well on Pardee Sundance Site, 2000 gpm, 700 ft TDH, 500 HP. Note that this well could pump to 3040 Zone also.
- BP-3040-0001 3040 to 3330 Booster Pump Station at Noble Tank_0001 (\$2,518,500)**
Install 2 pumps , 500 gpm @ 320 ft TDH, 60HP, and construct permanent pumping station for existing Noble Booster. Provide space for 4 pumps ultimate. Relocate existing 500 gpm @ 310 ft TDH, 60HP into new pump station building. Construct on District-owned land. This project commenced in 2017 and is ongoing.
- T-3040-0001 2 MG 3040 Zone Tank (\$4,463,200) and Pressure Zone Pipeline (\$1,435,100)**
Construct an additional 2 MG steel tank adjacent to the existing 1 MG Noble (3040) Zone Tank on District Property and construct a new transmission main to connect into the 3040 Zone. This project commenced in 2017 and is ongoing and was awarded grant funding in 2022.
- TM-3040-0001 Highland Springs Reservoir Recoat and Retrofit (\$449,600)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Highland Springs Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- TM-3330-0001 Lower Edgar Reservoir Recoat and Retrofit (\$874,300)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Lower Edgar Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- WR Grand Avenue Storm Drain (\$5,988,800)**
Partially grant-funded project to construct interceptor storm drain in Grand Ave from Bellflower Ave. to the District's Noble Creek Recharge Facility-Phase II to intercept relatively clean runoff. Watershed area = 505 acres, for 10 years approx. 380 cfs. The project was completed in 2023; the remaining 10% of the project cost is for monitoring equipment and pond slide gates.

Potable Pipeline Replacements

- P-2750-0025 Maple Avenue, 1st Street to 3rd Street (\$332,700)**
Abandon and replace 1,100 linear feet (LF) of 8" diameter of Maple Avenue pipeline from 1st Street to 3rd Street. This project will be evaluated to begin in 2024.
- P-2750-0056 11th Street, Beaumont Avenue to Elm Avenue (\$1,466,500)**
Abandon and replace 1,950 linear feet (LF) of 8" diameter of 11th Street pipeline from Beaumont Avenue to Elm Avenue. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- P-2750-0066 Egan Ave.-Wellwood Ave. Alley, 5th to 8th Street (\$442,400)**
Abandon and replace 1,180 linear feet (LF) of 8" diameter of pipeline in the Wellwood Avenue Alley from 5th Street to 6th Street.
- P-2750-0091 Elm Avenue, W 4th Street south to end of cul-de-sac (\$307,300)**
Construction of approximately 850 linear feet (LF) of 8" ductile iron pipe (DIP), as well as the relocation of 5 service laterals, and the installation of two (2) proposed fire hydrants. This project was approved to begin in 2023 and updated to carry over into 2024.
- P-2750-0092 Michigan Avenue, 5th Street to 6th Street (\$398,600)**
Abandon and replace 530 LF of 8" diameter of Michigan Avenue pipeline from 5th Street to 6th Street. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- P-2750-0095 American Avenue, 6th Street to 8th Street (\$871,400)**
Abandon and replace approximately 1,200 LF of existing 6" steel pipeline with 8" ductile iron pipe (DIP), as well as the replacement of approximately 19 service laterals, the reconnection of two (2) existing fire hydrants to the proposed waterline, and one (1) new fire hydrant. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- P-2750-0096 2022-2023 Service Replacements Project (\$694,100)**
Abandon and replace approximately 117 water services of various materials with copper services. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- P-2750-0097 5th Street, California Avenue to Michigan Avenue (\$1,858,000)**
Abandon and replace approximately 3,900 LF of existing 10" steel pipeline with 12" ductile iron pipe (DIP), and replace 31 service laterals and reconnect seven (7) existing fire hydrants to the proposed waterline. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.
- P-2750-0098 2023-2024 Service Replacements Project (\$505,000)**
Abandon and replace approximately 85 water services of various materials with copper services.

- P-3040-0023, 0024, 0025, 0026, P-3330-0003, P-3620-0009** **2020-2021 Replacement Pipelines (\$1,619,400)**
P-3040-0023, 0024:
 Replacement of approximately 270 LF of 6" steel pipeline with 8" DIP, along Lambert Road and Bing Place (each, total of 540 LF), west of Cherry Avenue.
P-3040-0025:
 Replacement of approximately 1,250 LF of 6" steel pipeline with 8" DIP, along Star Lane, Sky Lane, and View Drive, south of Orchard Street.
P-3040-0026:
 Replacement of approximately 900 LF of 4" steel with an 8" DIP pipeline, along the unpaved alignment of Utica Way from Vineland Street north to View Drive.
P-3330-0003:
 Replacement of approximately 1,380 LF of 6" steel pipeline with 8" DIP in Avenida Sonrisa, from Avenida San Timoteo westerly to the end of the existing 6" steel line.
P-3620-0009:
 Replacement of approximately 300 LF of 6" steel pipeline with 8" DIP, along Avenida Miravilla from Quail Road south to the termination of the existing 6" steel water line.
- P-3040-0027** **Grand Ave., Jonathon Ave. to Bellflower 12 in (\$1,405,700)**
 Install approximately 2,320LF of existing variable diameter aging pipelines with 12" ductile iron pipe (DIP) within Grand Ave., from Jonathon Ave. to Bellflower Ave.
- P-3330-0007** **From Avenida Sonrisa, north to Avenida Miravilla through Alley (\$475,200)**
 Replacement of approximately 1,000 LF of 8" steel with an 8" DIP pipeline, in Avenida Sonrisa, north to Avenida Miravilla through the alley.
- P-3620-0001** **"B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon (\$2,240,900)**
 Install 3,000 LF of 20" (or appropriately sized diameter) of "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon. This project was approved to begin in 2021 and updated to carry over into 2023.
- P-3620-0012** **Ave Altejo Bella, Ave Miravilla to end of cul-de-sac (\$847,900)**
 Replacement of approximately 970 LF of 8" steel with approximately 2,200 LF of new 8" DIP pipeline, in Avenida Altejo Bella from Avenida Miravilla to the end of the cul-de-sac. This project commenced in 2017 and, as of the preparation of this report, is near completion.

Significant equipment and vehicles with a purchase price over \$25,000 and scheduled to commence or continue (carryover) in 2024 are described below.

IT Network Infrastructure

- IT-NETW-0011** **Server Room Uninterrupted Power Source (\$50,900)**
 This will provide necessary uninterrupted power in the server room to critical systems at the District's main office in the event of a power failure for the period between when the power failure occurs, and the building backup generator comes online.
- IT-NETW-0013** **Servers and Related Equipment (4 per year, 3-year life, \$15K per server) (\$60,000)**
 This is an ongoing CIP project designed to replace older server and appliance equipment critical that power critical systems in the District.

IT SCADA Infrastructure

IT-SCAD-0001 SCADA Improvement Project (\$2,140,500)

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

IT-SCAD-0004 AMR/AMI Deployment Project (\$5,704,300)

This partially grant-funded project will retrofit the District's older water meters and build new meters with current automatic read technology. The new meters will improve the productivity of staff time, reducing errors and eliminating wear and tear on District vehicles while offering a new and informational data set for detecting leaks within the transmission and distribution system. The project received partial grant funding and will be completed in 2024.

IT/Field Operations/Administration Projects

IT-ADMN-0001 Digitized File Room Project (\$66,500)

This project will add a digital document solution to the District, allowing staff to scan, upload and store documents from various sources and provide a search option for document retrieval to manage and locate files efficiently.

Vehicles and Equipment

VE-TRUK-0015 GIS / Muck Truck (Freightliner Diesel) (May 2004) Unit #8 Replacement (\$266,300)

Purchase a replacement for unit #8, a Freightliner Diesel. This project was approved to begin in 2022 and updated to carry over into 2023.

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

A new 3/4 ton truck is needed for the Utility Maintenance Worker in the Source of Supply Department (410). The 3/4 ton truck would have a utility bed with lumber rack, backup camera, and additional high visibility emergency lights. The \$80,000 price includes the utility body and emergency lights.

VE-TRUK-0022 NEW Class 1 Light Duty Truck (\$40,000)

A new light duty truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The \$40,000 price includes tool boxes and high visibility emergency lights.

VE-TRUK-0023 NEW Class 1 Light Duty Truck (\$40,000)

A new light duty truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The \$40,000 price includes tool boxes and high visibility emergency lights.

VE-TRUK-0024 NEW 1/2 Ton Truck (\$50,000)

A new 1/2 ton truck is needed for the Source of Supply department (410) to accommodate the new staff member added to this department in 2023. The \$50,000 price includes tool boxes and high visibility emergency lights.

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

A new 3/4 ton truck is needed for the Transmission & Distribution department (440) with the ability to tow the large dump trailer. The \$80,000 price includes tool boxes and high visibility emergency lights.

VE-EQIP-0005 NEW 400W Light Tower w/Generator (\$20,000)

The Operations department is in need of a second tow behind light tower for use during night work and for redundancy in emergency response. The District currently owns one single light tower of this type.

Significant projects scheduled to commence or continue (carryover) in 2024 are described in detail below, with the total estimated project costs in 2024 dollars stated in parentheses.

Non-Potable Infrastructure Projects

NEO-0000-0001 Recycled Water Conversion and Implementation (\$759,900)

Conduct site mapping and inspection, shutdown testing, preparation and completion of the District's Non-Potable Master Plan, end user permitting, and other costs as necessary in preparation of receiving and distributing Recycled Water.

NT-2400-0001 100,000 Gallon 2400 PZ Non-Potable Tank (\$278,600)

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

NR-2600-0002 2600 Zone Non-Potable Regulation and Metering Station_0002 (\$377,200)

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

NR-2800-0001 2800 Zone Non-Potable Regulation and Metering Station_0001 (\$838,300)

Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone located near Deodar Drive northeast of the non-potable waterline under the 1-10 freeway. Install a flow meter to measure flow to 2600 Zone.

NR-2800-0002 2800 Zone Non-Potable Regulation and Metering Station_0002 (\$838,300)

Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone near the intersection (NE Corner) of 4th St & Potrero Blvd. Install a flow meter to measure flow to 2600 Zone.

NT-2800-0001 2 MG 2800 PZ Non-Potable Tank (\$4,024,000)

Construction of a second 2 MG 2800 PZ NPW Tank located within the northern area of Noble Creek Recharge Facility Phase II. Construct with Booster Pump (NBP-2800-0001).

Non-Potable Pipeline Projects

- NP-2600-0001** **Oak Valley Parkway, from the westerly end of the existing 24” waterline, west to the existing City of Beaumont Lift station/ Tukwet Canyon Golf Course maintenance yard (\$815,000)**
- NP-2600-0002** **Oak Valley Parkway, from the west end of NP-2600-0001, west to the existing 16” waterline in Tukwet Canyon Parkway (\$1,715,900)**

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