

**DEPARTMENT OF WATER & POWER**

**BUDGET AND WORK PLAN  
FISCAL YEAR ENDING JUNE 30, 2021**



**DEPARTMENT OF WATER & POWER**

**DRAFT**



## Department of Water

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### TABLE OF CONTENTS

	<b>PAGE</b>
<b>INTRODUCTION</b>	
General Manager's Message	1-1
Organizational Chart	1-2
<b>REVENUE</b>	
Overview of Revenue and Funding	2-1
Revenue by Fund and Category	2-2
Revenue Detail	2-3
Revenue Graph	2-4
<b>EXPENDITURES</b>	
Overview of Expenditures	3-1
Expenditure Summary	3-2
Budget Summary	3-3
Expenditure Graph	3-4
<b>CASH BALANCES &amp; RESERVES</b>	
Reserve Policy, Estimated Encumbrances & Cash Balances	4-1
Projected Cash Balance – General Fund	4-2
Assigned Fund Balances	4-3
Restricted Fund Balances – Debt Service	4-4
Provisions for Asset Replacement/Repair	4-5
Cash Balance History	4-6
<b>DEBT SERVICE</b>	
Debt History	5-1
Debt Service	5-2
Debt Coverage Analysis	5-3
Debt Service Graph	5-4
<b>SYSTEM REHABILITATION</b>	
Overview of Rehabilitation Projects	6-1
Rehabilitation Program Cost Summary	6-2
Rehabilitation Expenditures – Source of Supply	6-3
Rehabilitation Expenditures – Transmission & Distribution	6-4
<b>CAPITAL PROJECTS – GROWTH-RELATED</b>	
Overview of Capital Projects –Growth-Related	7-1
Capital Projects – Growth-Related Cost Summary	7-2
Capital Expenditures – Infrastructure – Source of Supply	7-3
Capital Expenditures – Infrastructure – Transmission & Distribution	7-4

## TABLE OF CONTENTS (Continued)

### **BVB SUSTAINABILITY FUND – GROWTH-RELATED**

Overview of BVB Sustainability Expenditures –Growth-Related	8-1
BVB Sustainability Expenditures Summary	8-2
Expenditures – Administration	8-3
Capital Expenditures – Infrastructure – Source of Supply	8-4

### **OPERATIONS & MAINTENANCE FUND EXPENDITURES**

Source of Supply/Production Department	9-1
Conservation Department/Public Information Department	9-3
Transmission & Distribution Department	9-5
Customer Field Service Department	9-7
Water Operations	9-9
Customer Accounts	9-11
Administration Department	9-13
Overhead Allocation Pool	9-15
O&M Graph	9-17

### **GENERAL PLANT FUND EXPENDITURES**

Overview of General Plant	10-1
General Plant: Vehicles, Equipment, Facilities	10-2
Summary of Proposed Equipment Purchases	10-3
Equipment & Vehicle List	10-4



*Service, Quality, Community*

**DATE:** April 28, 2020  
**TO:** Board of Commissioners  
**FROM:** Reginald A. Lamson, General Manager

As we began the process of developing the FY 2020/21 Budget it was a normal year. Our plans and goals were consistent with our goals for prior years. Then in March 2020 things changed as a result of the COVID-19 Pandemic. In response to the COVID-19 Pandemic, the DWP will suspend the 2% rate increase scheduled for FY 2020/21.

In FY 2020/21, the primary focus for infrastructure projects will be continuing the 2018 USDA Pipeline Project and to maintain grant eligibility. Phase I is in progress; Phase II has been awarded and construction is expected to start in spring 2020; Phase III is expected to be awarded in early 2021. By the close of FY 2019/20 we expect to have all meters upgraded with radio-read capabilities. There remain approximately 500 old Hersey meters that were originally deployed with Itron radio endpoints and subsequently adapted to work with Sensus radio endpoints. The Hersey meters are over 10 years old and their compatibility with the Sensus equipment is limited. These meters will be replaced in FY 2020/21. We will also continue with grant-funded upgrades to production meters and telemetry capabilities. In an effort to focus on the 2018 Pipeline Replacement Project, Reservoir Rehabilitation Master Plan Project will be deferred to FY 2021/22.

Also, in FY 2020/21, staff will work with consultants to complete the Drought Risk Assessment, Water Shortage Contingency Plan and the 2020 Urban Water Management Plan. The State of California has set a completion date for these plans as July 1, 2021. These documents will require significant effort by the staff to compile data and review results.

In FY 2019/20 the DWP planned to complete a space plan and facilities upgrades for the Garstin office and yard (the Garstin Master Space Plan). We expect to complete the Garstin Master Space Plan in summer 2020. The construction phase of these upgrades has been deferred to FY 2021/22 as a result of COVID-19.

The other significant event in FY 2020/21 will be the defeasance of the 1996 Revenue Refunding Bonds (the 1996 Bonds). The 1996 Bonds mature April 1, 2022, however there is an option for early defeasance, on April 1, 2021 by using the balance available in the 1996 Bonds Reserve Account. With in-substance defeasance accounting under the Government Accounting Standards Board Pronouncement 86, the debt would be eliminated from the DWP's Statement of Net Position effective April 1, 2021, reducing debt coverage requirements from \$5.3 million to \$1.2 million.



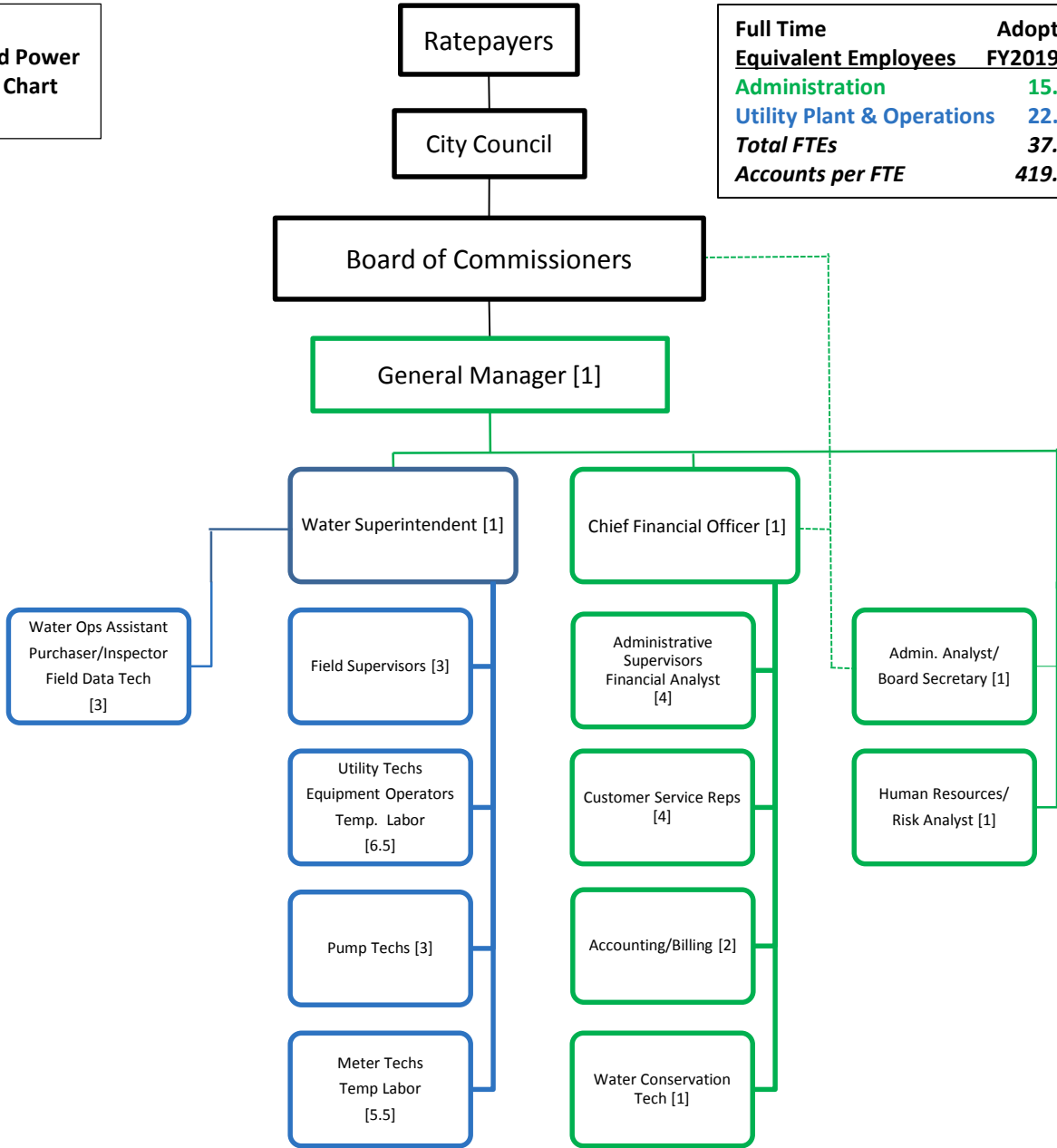
**DWP Board of Commissioners**  
(Left to Right): Bob Tarras, Chair; Barbara Willey, Vice Chair;  
Craig Hjorth, Treasurer, Scott Heule, Commissioner,  
and Joe Cylwik, Commissioner;



**DWP General Manager**  
Reginald A. Lamson

**City of Big Bear Lake  
Department of Water and Power  
Proposed Organizational Chart  
FY 2020/21**

Full Time Equivalent Employees	Adopted FY2019/20	Projected FY2019/20	Planned FY2020/21
Administration	15.58	15.93	15.00
Utility Plant & Operations	22.00	19.82	22.00
<b>Total FTEs</b>	<b>37.58</b>	<b>35.75</b>	<b>37.00</b>
<b>Accounts per FTE</b>	<b>419.13</b>	<b>440.83</b>	<b>427.02</b>





## Department of Water

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### Overview of Revenues and Funding FY 2020/21

#### **Overview:**

Revenue from Rates	\$11,116,510
Connection Fees	586,959
Other Income	308,689
Income from Investments	191,972
Rimforest Proceeds	57,784
Grants and Loan Proceeds	3,200,000
<b>Total Funding</b>	<b>\$15,461,914</b>

#### **Revenue from Rates**

In FY 2017/18, the DWP completed a rate study and public hearing to adjust water rates for the five years commencing July 1, 2018. The City Council authorized a 2% increase for FY 2020/21, however; in light of the economic hardships experienced by our customers as a result of the COVID-19 Pandemic, the Board elected to suspend the 2% rate increase for FY 2020/21. In FY 2020/21 the DWP expects an increase of approximately 0.7% in revenue from rates as a result of expected new connections to the water system compared to the FY 2019/20 Budget.

#### **Other Revenues**

New connections are expected to decrease slightly as a result of the moratorium on imposing collection fees on delinquent accounts during the COVID-19 emergency declaration.

Miscellaneous Fees and Charges, which include, water standby fees, administrative fees, rental income, and miscellaneous income reflects an expected decrease in water standby fees. This decrease is offset by rental revenues expected from a cell tower lease on DWP property, and an increase in administrative fees.

Excess cash from the Revenue Fund and the Debt Service Fund are primarily invested with the Local Agency Investment Fund (LAIF). Due to uncertainty in the economic markets as result of the COVID-19 Pandemic, projected investment returns have been decreased.

#### **Grants and Loan Proceeds**

Loan and grant funding of \$3,200,000 from the USDA to fund a portion of the Pipeline Replacement Project has been included in the FY 2020/21 Budget. Draws are contingent upon construction costs. Any funding that is not realized by the end of FY 2020/21 will carry forward into subsequent years until the projects are completed.

#### **Total Revenues**

Total revenues and funding are expected to decrease by \$2,667,206 (14.7%) compared with the FY 2019/20 budgeted amounts. This decrease is primarily related to projected decreases in grant and loan funding for construction projects.

## BIG BEAR LAKE DEPARTMENT OF WATER AND POWER

## SCHEDULE OF REVENUES/INFLOWS BY FUND &amp; CATEGORY

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	(A) FY 2019-20 Adopted Budget	FY 2019-20 Projected Balance	(B) Proposed Budget FY 2020-21	(C) Increase (Decrease) (B) - (A)	% Diff (C)/(A)
<b>FIXED ASSET FUND</b>								
Subventions & Grants	\$ -	\$ 57,221	\$ 57,116	\$ -	\$ -	\$ -	\$ -	--
<b>Total Fixed Asset Fund</b>	\$ -	\$ 57,221	\$ 57,116	\$ -	\$ -	\$ -	\$ -	--
<b>REVENUE FUND</b>								
Capacity Charges	\$ 569,233	\$ 811,689	\$ 550,015	\$ 518,513	\$ 628,168	\$ 526,959	8,446	1.6%
Water Meter Installation Fee	49,575	85,195	66,929	57,000	68,002	60,000	3,000	5.3%
Use of Money & Property	26,561	86,322	195,189	192,500	163,080	120,000	(72,500)	-37.7%
Service Charges & Usage Fees	10,637,089	10,843,987	10,832,603	11,042,928	11,173,929	11,116,510	73,582	0.7%
Miscellaneous Fees and Charges	338,311	378,250	369,105	318,401	356,897	308,689	(9,712)	-3.1%
<b>Total Revenue Fund</b>	\$ 11,620,769	\$ 12,205,443	\$ 12,013,841	\$ 12,129,342	\$ 12,390,076	\$ 12,132,158	\$ 2,816	0.0%
<b>DEBT SERVICE FUND</b>								
Use of Money & Property	\$ 31,051	\$ 71,139	\$ 146,503	\$ 169,656	\$ 158,209	\$ 71,972	(97,684)	-57.6%
Installment Payments - Rimforest	57,784	57,784	57,784	57,784	62,599	57,784	-	0.0%
<b>Total Debt Service Fund</b>	\$ 88,835	\$ 128,923	\$ 204,287	\$ 227,440	\$ 220,808	\$ 129,756	\$ (97,684)	-42.9%
<b>SYSTEM REHABILITATION</b>								
Subventions & Grants	\$ 399,311	\$ 1,290,136	\$ 975,702	\$ 5,595,338	\$ 4,939,074	\$ 3,200,000	\$ (2,395,338)	-42.8%
<b>Total System Rehabilitation</b>	\$ 399,311	\$ 1,290,136	\$ 975,702	\$ 5,595,338	\$ 4,939,074	\$ 3,200,000	\$ (2,395,338)	-42.8%
<b>CAPITAL FACILITIES</b>								
Subventions & Grants	\$ -	\$ 29,003	\$ 20,997	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Facilities</b>	\$ -	\$ 29,003	\$ 20,997	\$ -	\$ -	\$ -	\$ -	--
<b>SUSTAINABILITY FUND</b>								
Grant Funding Pass-through	\$ -	\$ -	\$ -	\$ 177,000	\$ 80,000	\$ -	\$ (177,000)	-100.0%
<b>Total Sustainability</b>	\$ -	\$ -	\$ -	\$ 177,000	\$ 80,000	\$ -	\$ (177,000)	-100.0%
<b>Grand Total</b>	\$ 12,108,915	\$ 13,710,726	\$ 13,271,943	\$ 18,129,120	\$ 17,629,958	\$ 15,461,914	\$ (2,667,206)	-14.7%
Transfer (to) from Infrastructure Reserves	(240,691)	(42,000)	(62,400)	227,600	57,600	(247,465)	(475,065)	-208.7%
Transfers (to) from Vehicle/Equipment/Facilities Reserves	(85,564)	(121,910)	(101,910)	33,090	33,090	(86,910)	(120,000)	-362.6%
(To) From General Reserves	120,810	(2,381,334)	1,624,447	1,232,530	375,068	376,341	(856,189)	-69.5%
<b>Adjusted Total</b>	\$ 11,903,470	\$ 11,165,482	\$ 14,732,080	\$ 19,622,340	\$ 18,095,716	\$ 15,503,880	\$ (4,118,460)	-21.0%

FISCAL YEAR 2020-21

Schedule 2-2

REVENUE BY ACCOUNT

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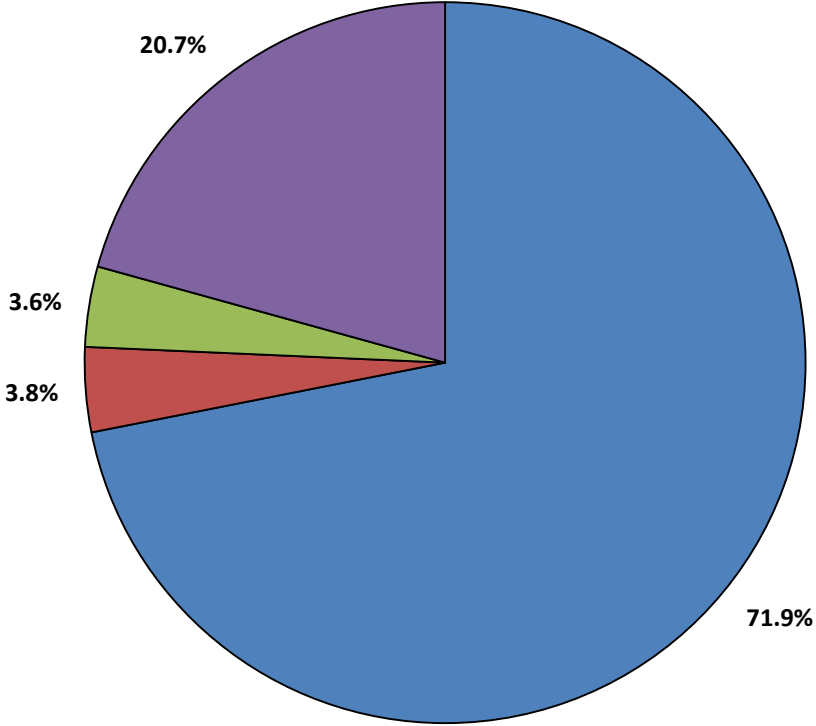
Account #	Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	(A)	(B)	(C)	(C)	(C)/(A) %	Explanation
					FY 2019-20 Adopted Budget	FY 2019-20 Projected Balance	Proposed Budget FY 2020-21	Change (B) - (A)		
10-00-7400	GRANTS AND SUBVENTIONS			\$ -			-	\$ -	--	
10-00-7901	CONTRIBUTIONS IN AID OF CONSTRUCTION		57,221	57,116			-		--	
<b>FIXED ASSETS</b>	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 57,221</b>	<b>\$ 57,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>	
19-00-4475	WATER METER INSTALLATION FEE	\$ 49,575	\$ 85,195	\$ 66,929	\$ 57,000	\$ 68,002	\$ 60,000	\$ 3,000	5.26%	Assumes 40 new connections
19-00-4476	CAPACITY CHARGES	569,233	811,689	550,015	518,513	628,168	526,959	8,446	1.63%	Assumes 53 EDUs and estimated 1.63% CCI increase
19-00-4611	INTEREST INCOME	35,028	94,342	171,389	192,500	162,942	120,000	(72,500)	-37.66%	Reduction in investment principal due to temporary use of reserves for capital improvements; assumes 2% returns on LAIF based upon current trends
19-00-4622	RENTAL INCOME	24,180	24,905	25,653	26,488	26,488	27,282	794	3.00%	Contractual increase - Verizon Cell Tower Lease
19-00-4638	CHANGE IN FAIR VALUE	(8,467)	(8,020)	23,800	-	138	-	-	--	
19-00-4731	MISCELLANEOUS REVENUE	22,511	46,578	24,093	5,000	13,841	5,000	-	0.00%	
19-00-4742	WATER STANDBY FEES	156,776	149,877	151,434	138,913	154,652	138,807	(106)	-0.08%	New connections reduce standby fees
19-00-4751	ADMINISTRATION FEES	134,845	156,890	167,925	148,000	161,917	137,600	(10,400)	-7.03%	at the direction of the Board we reduced July and August 50% for compliance COVID-19 collection fees moratorium.
19-00-4770	USAGE FEES - RESIDENTIAL	851,492	862,399	996,285	882,287	918,353	1,001,280	118,993	13.49%	Based upon FY18/19 actual plus and 0.3% growth rate; The Board suspended the planned 2% rate increase for FY 2020/21 to provide relief for customers impacted by the COVID-19 pandemic.
19-00-4771	USAGE FEES - COMMERCIAL	997,038	967,240	940,176	986,585	982,156	940,175	(46,410)	-4.70%	Based upon FY18/19 actual. The Board suspended the planned 2% rate increase for FY 2020/21 to provide relief for customers impacted by the COVID-19 pandemic.
19-00-4775	Non-cash Water Sales	10,482	10,559	12,711	-	-	-	-	--	
19-00-4779	UNBILLED WATER SALES	8,676	49,094	(93,020)	-	93,020	-	-	--	
19-00-4780	RESIDENTIAL SERVICE CHARGE	7,910,320	8,084,176	8,094,165	8,277,903	8,278,942	8,278,902	999	0.01%	Revenue by rate code plus 20 new connections. The Board suspended the 2% rate increase for FY 2020/21 to provide relief for customers impacted by the COVID-19 pandemic.
19-00-4781	COMMERCIAL SERVICE CHARGE	859,080	870,519	882,286	896,153	901,457	896,153	-	0.00%	Revenue by rate code. The Board suspended the 2% rate increase that was authorized for FY 2020/21 to provide relief for customers impacted by the COVID-19 pandemic.
<b>REVENUE FUND</b>	<b>TOTAL</b>	<b>\$ 11,620,769</b>	<b>\$ 12,205,443</b>	<b>\$ 12,013,841</b>	<b>\$ 12,129,342</b>	<b>\$ 12,390,076</b>	<b>\$ 12,132,158</b>	<b>\$ 2,816</b>	<b>0.02%</b>	

REVENUE BY ACCOUNT

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Account #	Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	(A)	(B)	(C)	(C)	%	Explanation
					FY 2019-20 Adopted Budget	FY 2019-20 Projected Balance	Proposed Budget FY 2020-21	Change (B) - (A)		
21-00-4611	INTEREST INCOME	\$ 37,603	74,399	132,405	169,656	157,909	\$ 71,972	\$ (97,684)	-57.58%	Defeasance of 1996 Bond reduces investment balance 4/1/21
21-00-4638	CHANGE IN FAIR VALUE	(6,552)	(3,260)	14,098	-	300	-	-	--	
21-00-4639					-	-	-	-	--	
21-00-4731	Miscellaneous Revenue	57,784	57,784	57,784	57,784	62,599	57,784	-	0.00%	Proceeds from the transfer of Rimforest System
<b>DEBT SERVICE FUND</b>	<b>TOTAL</b>	<b>\$ 88,835</b>	<b>\$ 128,923</b>	<b>\$ 204,287</b>	<b>\$ 227,440</b>	<b>\$ 220,808</b>	<b>\$ 129,756</b>	<b>\$ (97,684)</b>	<b>-42.95%</b>	
22-00-4731	Miscellaneous Revenue	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	--	
22-00-7407	USDA LOAN PROCEEDS - 2019 Bonds			-	5,595,338	3,898,929	1,579,662	(4,015,676)	-71.77%	Expected draws USDA 2019 Loan
22-00-7405	I Bank CLEEN Loan		1,050,000	-	-	-	-	-	--	
22-00-7505	Non-federal Grants			548,663	-	233,635	-	-	--	
22-00-7406	CEC Promissory Note			-	-	771,880	-	-	--	
22-00-7504	Federal Grants	399,311	240,136	427,039	-	34,630	1,620,338	1,620,338	--	
<b>SYSTEM REHABILITATION FUND</b>	<b>TOTAL</b>	<b>\$ 399,311</b>	<b>\$ 1,290,136</b>	<b>\$ 975,702</b>	<b>\$ 5,595,338</b>	<b>\$ 4,939,074</b>	<b>\$ 3,200,000</b>	<b>\$ (2,395,338)</b>	<b>-42.81%</b>	
23-00-7504	Federal Grants		\$ 29,003	20,997	-	-	\$ -	\$ -	--	
<b>CAPITAL - SYSTEM EXPANSION FUND</b>	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 29,003</b>	<b>\$ 20,997</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>	
30-00-7505	Non-federal Grants				177,000	80,000	\$ -	\$ (177,000)	-100.00%	Groundwater Sustainability Plan expected to be completed in Fall 2020; unused revenues budgeted in FY 19-20 will be carried forward to FY 20-21
<b>BVB SUSTIANABILITY FUND</b>	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ (177,000)</b>	<b>-100.00%</b>	
<b>GRAND TOTAL</b>		<b>\$ 12,108,915</b>	<b>\$ 13,710,726</b>	<b>\$ 13,271,943</b>	<b>\$ 18,129,120</b>	<b>\$ 17,629,958</b>	<b>\$ 15,461,914</b>	<b>\$ (2,667,206)</b>	<b>-14.71%</b>	

### FY 2020-21 Proposed Budget Revenue/Inflows by Type





## Department of Water

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### Overview of Expenditures FY 2020/21

#### **Overview:**

Debt Service	\$ 4,432,866
System Rehabilitation	4,214,569
Capital Projects – Growth	127,952
BVB Sustainability Fund	3,990
Operations & Maintenance	6,590,203
General Plant	134,300
<b>Total Expenditures</b>	<b>\$ 15,503,880</b>

#### **Debt Service**

The FY 2020/21 Budget reflects debt service for the 1996 Revenue Refunding Bonds (defeasance discussion in Section 5-1), the 2010 USDA Bond, the 2012 USDA Bond, the 2013 USDA Bond, the 2017 IBank loan, and the 2019 USDA Bonds. Also included is debt service for a 10-year note extended by the California Energy Commission to fund the Division Well Field Solar Power Plant.

#### **System Rehabilitation**

The primary focus for system rehabilitation projects in FY 2020/21 will be the multi-year pipeline replacement project funded by the USDA. Approximately 500 Hersey water meters (formerly Itron Radios) will be replaced with Sensus meters.

#### **Capital Projects – (Growth-related)**

In FY 2020/21, the DWP has provided funding for new connections and on-call services. Additionally, the 2020 Urban Water Management Plan and its supporting planning documents are included in the Growth-related Fund as these documents plan for water supply at the eventual build out in the Service Area.

#### **BVB Sustainability Fund – (Growth-related)**

In FY 2018/19, the DWP, along with the other member agencies of the Bear Valley Basin Groundwater Sustainability Agency (BVBGSA), agreed to provide funding in support of a water reclamation project called Replenish Big Bear. Planning and studies have moved forward for the project, however, previous appropriations are expected to carry forward to FY 2020/21. Only administrative costs are included in the FY 2020/21 Budget for Sustainability.

#### **Operations and Maintenance**

In FY 2020/21, Operations and Maintenance spending is expected to increase approximately 3% over the Projected Balances for FY 2019/20. The Adopted Budget for FY 2019/20 was understated because it incorporated incorrect information related to employer contributions that was published by the pension plan.

Overview of Expenditures  
FY 2020/21

**Fixed Asset Fund**

The DWP intends to replace an SUV and a pick-up truck and purchase a large meter tester. Minor yard improvements and IT system improvements are also planned.

**BIG BEAR LAKE DEPARTMENT OF WATER AND POWER**

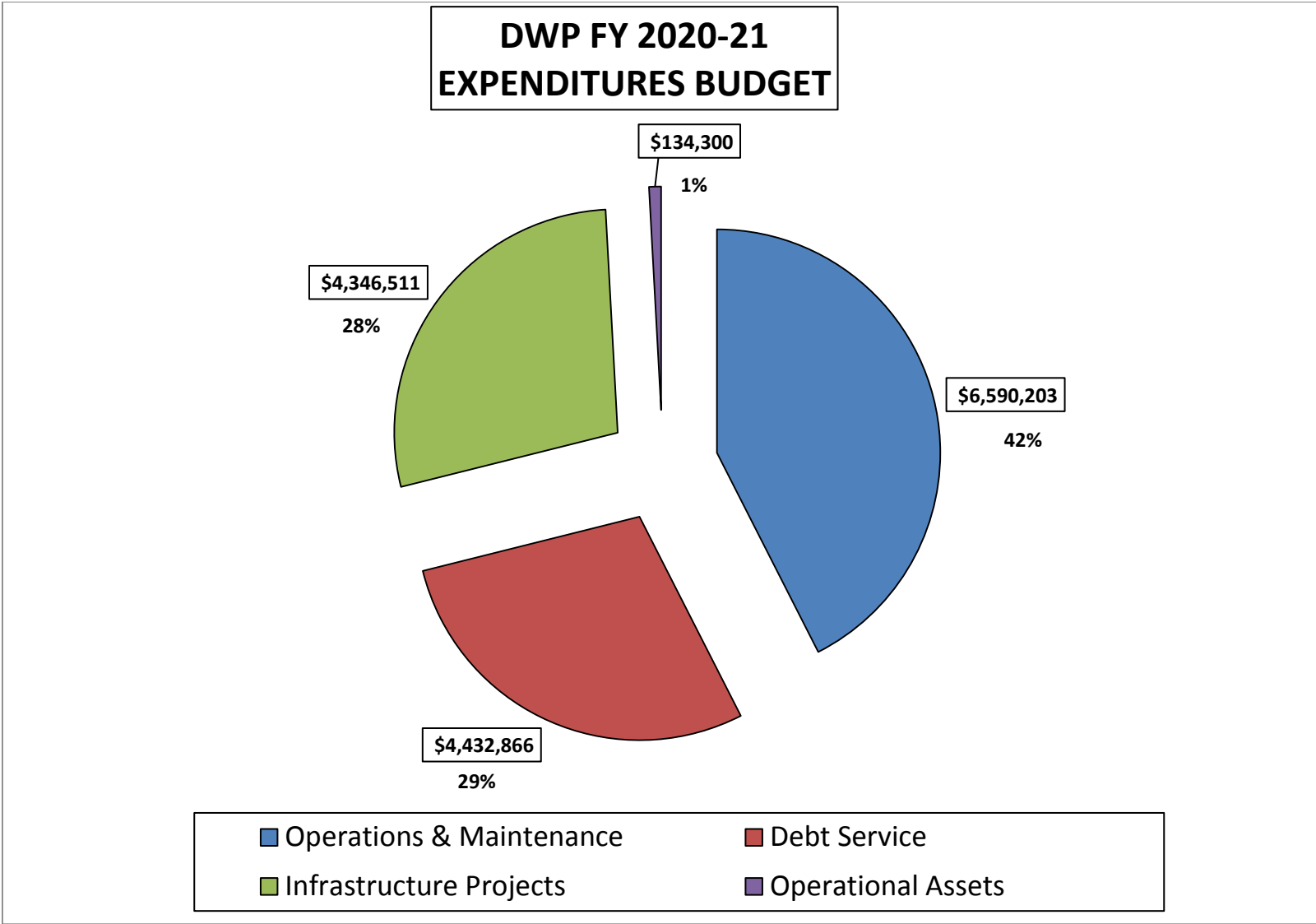
**SCHEDULE OF EXPENDITURES BY FUND & CATEGORY**

	(A)	(B)	(C)						
	FY 2019-20	FY 2019-20	FY	Budget	Budget	Budget	Increase	% Chg	
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	(Decrease)	(C)/(A)	
	Actual	Actual	Actual	Adopted	Projected	Proposed	(B)-(A)	(C)/(A)	
					Balance	Budget			
<b>Debt Service</b>									
Debt Service	\$ 3,949,115	\$ 3,975,607	\$ 3,975,132	\$ 4,292,179	\$ 4,014,345	\$ 4,432,866	\$ 140,687	3.3%	
<b>Total Debt Service Fund</b>	<b>\$ 3,949,115</b>	<b>\$ 3,975,607</b>	<b>\$ 3,975,132</b>	<b>\$ 4,292,179</b>	<b>\$ 4,014,345</b>	<b>\$ 4,432,866</b>	<b>\$ 140,687</b>	<b>3.3%</b>	
<b>System Rehabilitation</b>									
Source of Supply/Water Production	\$ 21,118	\$ 166,707	\$ 2,050,783	\$ 956,597	\$ 581,739	\$ 135,673	\$ (820,924)	-85.8%	
Transmission & Distribution	2,077,311	650,768	1,490,635	6,292,117	6,317,108	4,078,896	(2,213,221)	-35.2%	
<b>Total System Rehabilitation Fund</b>	<b>\$ 2,098,429</b>	<b>\$ 817,475</b>	<b>\$ 3,541,418</b>	<b>\$ 7,248,714</b>	<b>\$ 6,898,847</b>	<b>\$ 4,214,569</b>	<b>\$ (3,034,145)</b>	<b>-41.9%</b>	
<b>Capital Facilities - Growth</b>									
Source of Supply/Water Production	\$ (0)	\$ 91,295	\$ 57,094	\$ 3,955	\$ 2,105	\$ 91,810	\$ 87,855	2221.4%	
Transmission & Distribution	43,550	69,050	83,444	15,211	28,476	36,142	20,931	137.6%	
<b>Total Capital Facilities Fund</b>	<b>\$ 43,550</b>	<b>\$ 160,345</b>	<b>\$ 140,538</b>	<b>\$ 19,166</b>	<b>\$ 30,581</b>	<b>\$ 127,952</b>	<b>\$ 108,786</b>	<b>567.6%</b>	
<b>BVB Sustainability Fund</b>									
Source of Supply	\$ -	\$ -	\$ 148,633	\$ 427,000	\$ 241,302	\$ -	\$ (427,000)	-100.0%	
Administration	-	-	2,864	3,750	2,006	3,990	240	6.4%	
<b>Total BVB Sustainability Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,497</b>	<b>\$ 430,750</b>	<b>\$ 243,308</b>	<b>\$ 3,990</b>	<b>\$ (426,760)</b>	<b>-99%</b>	
<b>Operations &amp; Maintenance</b>									
Water Production	\$ 1,246,891	\$ 1,179,152	\$ 1,244,203	\$ 1,169,654	\$ 1,160,262	\$ 1,302,580	\$ 132,926	11.4%	
Conservation/Public Information	209,264	245,515	261,500	314,382	292,430	322,937	8,555	2.7%	
Transmission & Distribution	785,677	744,556	932,958	883,088	913,024	966,570	83,482	9.5%	
Customer Field Service	695,448	675,837	758,595	817,458	790,045	844,900	27,442	3.4%	
Water Operations	766,359	837,174	871,115	883,461	854,379	886,910	3,449	0.4%	
Customer Accounts	931,177	954,107	1,002,706	1,091,281	1,143,166	1,097,278	5,997	0.5%	
Administration (1)	1,219,250	1,408,497	1,507,664	1,697,698	1,848,690	1,789,117	91,419	5.4%	
<b>Sub-total</b>	<b>\$ 5,854,066</b>	<b>\$ 6,044,838</b>	<b>\$ 6,578,741</b>	<b>\$ 6,857,022</b>	<b>\$ 7,001,996</b>	<b>\$ 7,210,292</b>	<b>\$ 353,270</b>	<b>5.2%</b>	
Capitalized Labor	(282,797)	(215,614)	(376,575)	(467,991)	(467,991)	(620,089)	(152,098)	-32.5%	
<b>Total Operations &amp; Maintenance Fund</b>	<b>\$ 5,571,269</b>	<b>\$ 5,829,224</b>	<b>\$ 6,202,166</b>	<b>\$ 6,389,031</b>	<b>\$ 6,534,005</b>	<b>\$ 6,590,203</b>	<b>\$ 201,172</b>	<b>3.1%</b>	
<small>(1) 60% of the increase in Administration costs relates to a projected increase in property insurance per CIPIA</small>									
<b>Fixed Asset Fund</b>									
General Plant & Equipment	\$ 241,107	\$ 382,831	\$ 721,329	\$ 1,242,500	\$ 374,630	\$ 134,300	\$ (1,108,200)	-89.2%	
<b>Total Fixed Asset Fund</b>	<b>\$ 241,107</b>	<b>\$ 382,831</b>	<b>\$ 721,329</b>	<b>\$ 1,242,500</b>	<b>\$ 374,630</b>	<b>\$ 134,300</b>	<b>\$ (1,108,200)</b>	<b>-89.2%</b>	
<b>Total Expenditures</b>	<b>\$ 11,903,470</b>	<b>\$ 11,165,482</b>	<b>\$ 14,732,080</b>	<b>\$ 19,622,340</b>	<b>\$ 18,095,716</b>	<b>\$ 15,503,880</b>	<b>(4,118,460)</b>	<b>-21.0%</b>	

DWP Budget Summary

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	Revenue	Operations and Maintenance	Debt	Rehabilitation	Growth	BVB Sustainability	General Plant	To (From) Reserves	Total
Revenues	\$12,132,158	\$ -	\$ 129,756	\$ 3,200,000	\$ -	\$ -	\$ -		\$15,461,914
Loan/Grant Proceeds				-	-				-
Revenue Transfers In		12,132,158	5,541,955	1,238,845	224,276	96,324	92,334		
Expenditures		(6,590,203)	(4,432,866)	(4,214,569)	(127,952)	(3,990)	(134,300)		(15,503,880)
Net Revenues	12,132,158	5,541,955	1,238,845	224,276	96,324	92,334	(41,966)	-	(41,966)
Revenue Transfers	(12,132,158)	(5,541,955)	(1,238,845)	(224,276)	(96,324)	(92,334)	41,966	(41,966)	41,966
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (41,966)</b>	<b>\$ -</b>





Department of Water

## **DWP RESERVES & CASH BALANCES FISCAL YEAR 2020/21**

### **INTRODUCTION**

Financial Reserves provide a safeguard against unforeseen problems, such as natural or other disasters, pandemics, economic downturns, revenue shortfalls, and other capital emergencies. Reserves also provide funding for planned replacement of essential assets. The Reserve Balances are evaluated each year during the budget process and adjusted based on operational costs, capital replacement activities, the DWP's revenue sources, annual budget, and available cash. Support details are available in the following schedules:

<b>Description</b>	<b>Schedule #</b>
Cash Balance	4-2
Reserve Balances	4-3
Debt Service Reserves	4-4
Reserve Provisions	4-5

### **SECTION I**

#### **Operating Reserve**

The total Operations and Maintenance budget for FY 2020/21 before allocations is \$7,210,292. The DWP's Financial Reserve Policy for Operations and Maintenance requires 3 months of operating expenses, or \$1,802,573 to be maintained.

### **SECTION II**

#### **Capital Projects Rehabilitation and Replacement Reserve**

With an aging infrastructure, escalating construction costs, and the ongoing possibility of a catastrophic disaster occurring within the DWP's service area, the need to replace water system infrastructure continues to be the focal point of the policy.

The DWP's primary focuses are the wells that provide a safe and reliable source of drinking water for our customers, the reservoirs that store water for our customers, and replacement of aging and undersized pipelines, to help protect our community in the event of a wildfire.

As part of the Financial Reserve Policy, DWP management has determined that the Capital Improvements Projects Reserve, which is intended to be used for emergencies, should be maintained at 50% of the average annual Capital and Rehabilitation project costs for internally funded projects. Using a five-year average, the reserve requirement for this reserve would be \$1,100,000. Even with the extensive capital improvement projects completed over the past five years, the water systems still need substantial improvements. Staff and consultants have estimated that DWP should spend at least \$3,000,000 per year on Capital Replacement projects.

## **DWP Reserves and Cash Balances**

Additionally, the DWP initiated a meter placement program in 2014 and has since upgraded most of its water meters to Sensus radio-read meters. As these new meters age, it is prudent to begin setting aside reserves to replace them. The FY 2020/21 Budget establishes an annual reserve provision of \$185,065 for replacement of meters and radio endpoints. With this reserve plan, future meter replacements would be funded partially from the reserve fund and partially with annual revenues.

In total, voluntary rehabilitation reserves as of June 30, 2021 are projected to be \$1,232,156.

### **Depreciation Reserve**

Additionally, the USDA requires the DWP to maintain a Depreciation Reserve for short-lived assets, such as pumping equipment. This reserve is required to be funded \$32,400 annually, which has been provided from revenues for FY 2020/21. This reserve balance for June 30, 2021 will be \$263,670.

## **SECTION III**

### **Vehicle, Equipment & Software Replacement**

In FY 2014/15, the Board authorized revisions to the Policy No. 2009-02 Financial Reserves. The amendments established a process of reserving current year revenues for expected future purchases of essential vehicles, field equipment, office and information technology equipment, and software. The new policy became effective for FY 2015/16. This reserve balance as of June 30, 2021 is projected to be \$399,143.

## **SECTION IV**

### **Debt Reserves**

The Trust Indenture Agreement for servicing the DWP's various outstanding debts requires the DWP to establish minimum debt reserves for all parity debt equal to the maximum annual debt service of each issuance.

The Reserve Funds for the DWP's Debt Service held by the Trustee (MUFJ Union Bank) for the 1996 Water Revenue Refunding Bonds, the USDA 2010, 2012, 2013 and 2019 Bonds totals the maximum annual debt service for each issuance. The reserve for the IBank loan has been established with Union Bank government services division.

### **Unassigned Cash Balance Projections**

The FY 2020/21 Budget projects a net increase in assigned reserves of \$422,692 compared to the FY 2019/20 Adopted Budget. Unassigned reserves are expected to be \$2,216,684 as of June 30, 2021. The increase in unassigned reserves is a result of the deferral of some projects in respond to instability created by the COVID-19 pandemic.

## Projected Unrestricted Cash Balance

	<b>YTD</b>
<b>Unrestricted Cash Balance 6/30/19</b>	<b>\$ 7,400,803</b>
<b>Projected Unrestricted Cash Balance 6/30/20 <sup>(1)</sup></b>	<b>\$ 6,290,567</b>
Use of Unrestricted Reserves FY 2020/21	(376,341)
<b>Projected Unrestricted Cash Balance 6/30/21</b>	<b>\$ 5,914,226</b>
<b>Less: Amounts Assigned to Reserves</b>	
O&M Reserves	\$ (1,802,573)
Capital Projects Rehabilitation and Replacement Reserve	(789,200)
Pumping Plant Replacement Reserve	(257,891)
Reservoir Reserve	-
Pipeline Replacement Reserve	-
Depreciation Reserve (USDA-requirement)	(263,670)
Meter Replacement Reserve	(185,065)
Vehicle and Equipment Replacement Reserve	(399,143)
Assigned Balances	<u>(3,697,542)</u>
<b>Projected Unassigned Cash Balance 6/30/21</b>	<b><u>\$ 2,216,684</u></b>

(1) Unrestricted Cash at 6/30/20 is projected to decrease for the following reasons

- 1) A draw of approximately \$1,100,000 will be due from the USDA 2019 Bonds

Assigned Fund Balances		(A)			(B)		(B)-(A)		Explanation	
		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change		%
<b>SECTION I OPERATIONS AND MAINTENANCE</b>										
20-00-3465	O&M Reserve Beginning Balance	\$ 1,188,201	\$ 1,188,201	\$ 1,616,910	\$ 1,654,250	\$ 1,654,250	\$ 1,714,256			
20-00-3030	Fund adjustment as directed by the Board	-	428,709	37,340	60,006	60,006	88,317			To provide 25% of annual gross O&M Costs reserved from fund balance
	Uses									
<b>20-00-3465</b>	<b>Total O&amp;M Reserve</b>	<b>\$ 1,188,201</b>	<b>\$ 1,616,910</b>	<b>\$ 1,654,250</b>	<b>\$ 1,714,256</b>	<b>\$ 1,714,256</b>	<b>\$ 1,802,573</b>	<b>\$ 88,317</b>	<b>5.2%</b>	
<b>SECTION II INFRASTRUCTURE ASSET RESERVES</b>										
20-00-3470	Capital Projects Reserve Beginning Balance	\$ -	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200			
20-00-3030	Fund adjustment as directed by the Board	789,200					-			
	(Uses) Repayments	\$ -								
<b>20-00-3470</b>	<b>Total Capital Improvement Reserve</b>	<b>\$ 789,200</b>	<b>\$ 789,200</b>	<b>\$ 789,200</b>	<b>\$ 789,200</b>	<b>\$ 789,200</b>	<b>\$ 789,200</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Pumping Plant Reserve</b>										
20-00-3471	Pumping Plant Reserve Beginning Balance	\$ 70,000	\$ 158,291	\$ 167,891	\$ 197,891	\$ 197,891	\$ 227,891			
20-00-3030	Fund adjustment as directed by the Board									
22-50-6665	Provision for Pumping Plant Replacement	88,291	9,600	30,000	30,000	30,000	30,000			
	Uses									
<b>20-00-3471</b>	<b>Total Pumping Plant Reserve</b>	<b>\$ 158,291</b>	<b>\$ 167,891</b>	<b>\$ 197,891</b>	<b>\$ 227,891</b>	<b>\$ 227,891</b>	<b>\$ 257,891</b>	<b>\$ 30,000</b>	<b>13.2%</b>	
<b>Reservoir Reserve</b>										
20-00-3472	Reservoir Reserve Beginning Balance	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -			
20-00-3030	Fund adjustment as directed by the Board									
22-50-6660	Provision for Reservoir Replacement	120,000								
	Uses				(120,000)	(120,000)				
<b>20-00-3472</b>	<b>Total Reservoir Reserve</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Pipeline Replacement Reserve</b>										
20-00-3473	Pipeline Replacement Reserve Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
20-00-3030	Fund adjustment as directed by the Board									
22-55-6670	Provision for Pipeline Replacement									
	Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>20-00-3473</b>	<b>Total Pipeline Replacement Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Short-lived Asset Reserve (USDA)</b>										
20-00-3475	Depreciation Reserve Beginning Balance	\$ 126,238	158,638	166,470	198,870	198,870	231,270			
20-00-3030	Fund adjustment as directed by the Board									
22-50-6650	Provision for Depreciation (USDA)	32,400	32,400	32,400	32,400	32,400	32,400			Per USDA contracts
	Uses		(24,568)							
<b>20-00-3475</b>	<b>Total Short-lived Asset Reserve (USDA)</b>	<b>\$ 158,638</b>	<b>\$ 166,470</b>	<b>\$ 198,870</b>	<b>\$ 231,270</b>	<b>\$ 231,270</b>	<b>\$ 263,670</b>	<b>\$ 32,400</b>	<b>14.0%</b>	
<b>Meter Replacement Reserve</b>										
20-00-3480	Meter Replacement Reserve Beginning Balance	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	\$ -			
20-00-3030	Fund adjustment as directed by the Board									
22-55-6675	Provision for Meter Replacement						185,065			Begin reserving for future meter replacements. Assumes 20 year life for meters and endpoints, 10 year life for collectors; under those assumptions the annual reserve would be \$370,130; the provision assumes 50% of replacement funding would come from revenues and 50% replacement funding would come from reserves.
	Uses				(170,000)					
<b>20-00-3480</b>	<b>Total Meter Replacement Reserve</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,065</b>	<b>\$ 185,065</b>		
<b>SECTION III</b>										
20-00-3460	Vehicle and Equipment Reserve Beginning Balance	\$ 203,428	\$ 288,992	\$ 410,902	345,323	\$ 345,323	\$ 312,233			
20-00-3030	Fund adjustment as directed by the Board									
10-59-6605	Provision for Vehicle and Equipment Replacement	83,564	84,910	84,910	84,910	84,910	84,910			Per Reserve Policy
10-59-6614	Provision for Facility Improvements									
10-98-6615	Provision for Office Equipment Replacement	2,000	17,000	17,000	17,000	17,000	17,000			Provision for IT infrastructure replacement every 5 years
10-98-6616	Provision for Software Replacement		20,000		60,000	60,000	60,000			Provision for Accounting/Utility Billing software replacement every 5 years
	Uses			(167,493)	(195,000)	(195,000)	(75,000)			Vehicle purchases funded from reserves
<b>20-00-3460</b>	<b>Total Vehicle and Equipment Reserve</b>	<b>\$ 288,992</b>	<b>\$ 410,902</b>	<b>\$ 345,319</b>	<b>\$ 312,233</b>	<b>\$ 312,233</b>	<b>\$ 399,143</b>	<b>\$ 86,910</b>	<b>27.8%</b>	
<b>Total Assigned Fund Balance</b>		<b>\$ 2,873,322</b>	<b>\$ 3,441,373</b>	<b>\$ 3,475,530</b>	<b>\$ 3,274,850</b>	<b>\$ 3,274,850</b>	<b>\$ 3,697,542</b>	<b>\$ 422,692</b>	<b>12.9%</b>	

Debt Reserve Requirements

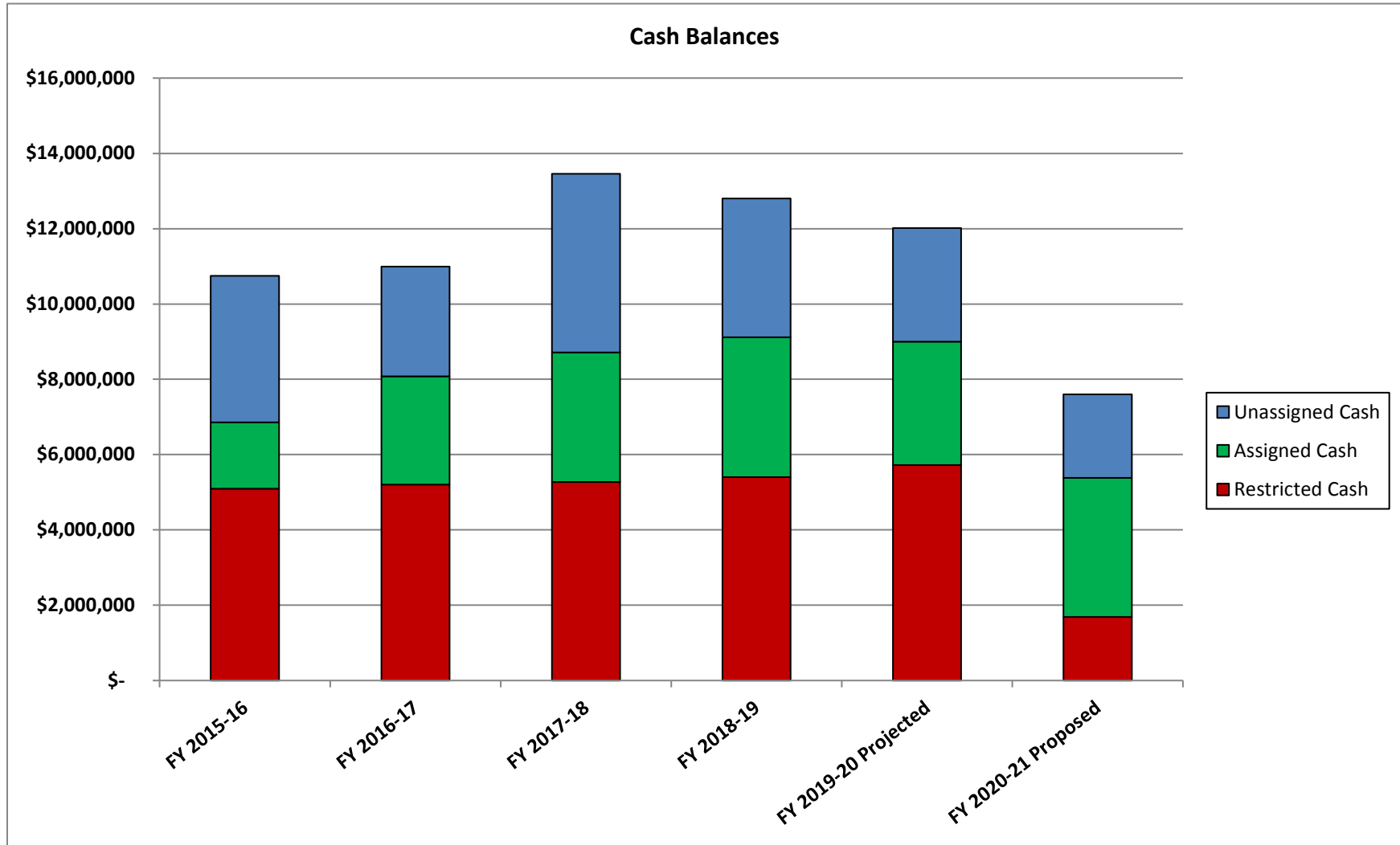
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Maximum Annual Debt Service		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
<b>SECTION IV</b>							
1996 Revenue Refunding Bonds	\$	3,409,840	\$ 3,409,840	\$ 3,409,840	\$ 3,409,840	\$ -	Bonds are scheduled to be paid off April 2021
California DWR Loan					-	-	
USDA 2010 Bond		143,225	143,225	\$ 143,225	143,225	143,225	
USDA 2012 Bond		208,383	208,383	\$ 208,383	208,383	208,383	
USDA 2013 Bond		130,975	130,975	\$ 130,975	130,975	130,975	
Ibank CLEEN Loan			55,926	\$ 55,926	55,926	55,926	
CEC Loan (reserve not required)							
USDA 2019 Bond					448,300	448,300	
<b>Total</b>	<b>\$</b>	<b>3,892,423</b>	<b>\$ 3,948,349</b>	<b>\$ 3,948,349</b>	<b>\$ 4,396,649</b>	<b>\$ 986,809</b>	

Provisions for Asset Replacement/Repair

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Provisions				(A)		(A)		Explanation
				FY 2019-20	FY 2019-20	FY 2020-21		
	FY 2016-17 Actual	FY 2017.18 Actual	FY 2018-19 Actual	Adopted Budget Total	Projected	Proposed Budget		
10-59-6605	Provision for Vehicle and Equipment Replacement	\$ 83,564	84,910	\$ 84,910	\$ 84,910	\$ 63,683	\$ 84,910	
10-98-6615	Provision for Office Equipment Replacement	2,000	17,000	17,000	17,000	12,750	17,000	
10-98-6616	Provision for Software Replacement		20,000	-	60,000	45,000	60,000	
22-50-6650	Provision for Depreciation (USDA)	32,400	32,400	32,400	32,400	32,400	32,400	
22-50-6660	Provision for Reservoir Replacement	120,000		-		-	-	
22-50-6665	Provision for Pumping Plant Replacement	88,291	9,600	30,000	30,000	22,500	30,000	
22-55-6670	Provision for Pipeline Replacement			-	-	-	-	
22-55-6675	Provision for Meter Replacement	-	-	-	-	-	185,065	Reserve for future meter replacements
<b>Total</b>		<b>\$ 326,255</b>	<b>\$ 163,910</b>	<b>\$ 164,310</b>	<b>\$ 224,310</b>	<b>\$ 176,333</b>	<b>\$ 409,375</b>	





## Department of Water

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### **Department: Debt Service**

#### **Fund: 21**

#### **Department: 85**

The Debt Service Budget includes payments of principal, interest and fees for the agency's debts as follows:

- (1) The City issued bonds in the aggregate amount of \$35,200,000 in 1989 to purchase the water systems from Southern California Water Company. In April 1992, the City issued revenue Refunding Bonds in the Amount of \$45,220,000 to refund the 1989 Bonds. In 1996, the City again issued Revenue Refunding Bonds in the amount of \$37,585,000 to refund the 1992 Bonds. The 1996 Revenue Refunding Bonds mature April 1, 2022. The bonds are non-callable.

Principal payments and interest expense for the 1996 Bonds in FY 2020/21 will total \$3,310,350.

The 1996 Bond Trust Indenture Agreement provides the City with the option of defeasance when the balance held in the 1996 Bond Reserve Account is sufficient to liquidate the remaining installment payments. In April 2021, the balance of the 1996 Bond Reserve Account will be sufficient to allow the obligation to be removed from the DWP's balance sheet. This in-substance defeasance requires an irrevocable trust to be established to hold the funds for the bondholders and requires the DWP to amortize bond premiums and costs associated with the defeasance of the 1992 Bonds.

- (2) The USDA Rural Development Department 2010 Bond: Principal and interest total for FY 2020/21 are budgeted at \$142,363. The principal payment for FY 2020/21 is budgeted at \$71,000. Interest expense (accrual basis) totals \$71,363 for FY 2020/21. Total loan amount was \$3,628,000. The term is 40 years at an interest rate of 2.375%. The unpaid principal balance of the USDA 2010 Bond as of June 30, 2020, is projected to be \$3,058,000. The projected balance as of June 30, 2021 is expected to be \$2,987,000. The 2010 Bond matures October 1, 2049.

The USDA 2010 Bond and its associated \$1,603,000 grant proceeds were used to drill the Magnolia and Seminole Wells, equip Lakeplant Well #6 and equip the Cherokee Well, and replace over 6,000 feet of aging and undersized main lines throughout the DWP's water systems.

- (3) In December 2012 the DWP fully utilized funding from the USDA from the 2012 Bond. Principal and interest total for FY 2020/21 are budgeted at \$206,907. The principal payment for FY 2020/21 is budgeted at \$87,000. Interest expense (accrual basis) totals \$119,907 for FY 2020/21. The original principal balance of the bond was \$5,000,000. The term is 40 years at an interest rate of 2.75%. The unpaid principal balance of the USDA 2012 Bond as of June 30, 2020, is projected to be \$4,382,000. The projected balance as of June 30, 2020 is expected to be \$4,295,000. The 2012 Bond matures April 1, 2052.

The 2012 Bond and its associated \$1,000,000 grant were combined with \$1,212,000 of funding awarded by the Environmental Protection Agency (EPA) under the State and Tribal Assistance Grant Program (STAG). These combined proceeds were used to equip the Magnolia Well, equip the Seminole Well and Treatment Plant, equip Division Well #8, and to replace over 26,000 feet of aging and undersized main lines throughout the DWP's water systems.

- (4) In March 2013, the DWP filed an additional application with the USDA for funding of \$4,157,000 to be used for infrastructure improvements. The USDA awarded the DWP a 40-year loan of \$3,157,000 at 2.75% interest per annum, and a grant of \$1,000,000. Principal and interest total for FY 2020/21 are budgeted at \$131,908. The principal payment for FY 2020/21 is budgeted at \$54,000. Interest expense (accrual basis) totals \$77,908 for FY 2020/21. The unpaid principal balance of the USDA 2013 Bond as of June 30, 2020 is projected to be \$2,872,000. The projected principal balance as of June 30, 2020 is expected to be \$2,818,000. The 2013 Bond matures October 1, 2053.

The 2013 Bond and its associated \$1,000,000 grant were used to drill and equip the Arrastre Creek Well and construct the Arrastre Creek Pipeline in Lake William and improve operational flexibility by adding the Angels Camp Reservoir and Pipeline and Klamath Booster Station and Pipeline that facilitate the transfer of water from east to west or west to east as needed.

- (5) In January 2017, the DWP entered into an installment sale agreement with the California Infrastructure and Economic Development Bank (IBank). This financing mechanism is funded through the State of California and provided \$1,050,000 in financing over 30 years at 2.7% interest per annum, plus an annual fee of 0.3%. Principal and interest total for FY 2020/21 are budgeted at \$50,893 and the annual fee to IBank is \$2,936. The principal payment for FY 2020/21 is budgeted at \$25,091. Interest expense (accrual basis) totals \$25,802 for FY 2020/21. The unpaid principal balance of the IBank Loan as of June 30, 2020, is projected to be \$978,615. The projected principal balance as of June 30, 2021 is expected to be \$953,524. The IBank loan matures August 1, 2046. The loan agreement includes a prepayment penalty through the 12<sup>th</sup> year. The IBank Loan funded the Big Bear Blvd. Pipeline Replacement Project.

- (6) In February 2018, the DWP entered into a loan agreement with California Energy Commission (CEC) for up to \$1,141,000 to fund the Division Well Field Solar Power Plant. The promissory note requires semi-annual principal and interest payments over 10 years at 1% interest per annum. The DWP has received grant

funding of \$295,000 from the United States Bureau of Reclamation (USBR), which reduced the required borrowing for this project. The DWP completed the construction of the solar project in June 2019. The total project cost was below budget. That, combined with grant funding from USBR, allowed the DWP to draw only \$771,880 from the CEC Loan. Principal and interest for FY 2020/21 total \$81,062. The unpaid principal balance of the CEC Loan as of June 30, 2020 is projected to be \$696,014. Principal payments are budgeted for \$73,898. Interest Expense (accrual basis) is budgeted for \$7,164. The projected principal balance as of June 30, 2021 is expected to be \$621,727. The loan matures June 22, 2029.

- (7) In August 2019, the DWP finalized terms with the USDA for an additional loan and grant. The agreement included \$12,000,000 in bonds (The USDA 2019 Bonds) and \$3,000,000 in grant funding. The USDA 2019 Bonds have a term of 40-years at 2.125% interest per annum. Projected principal and interest expense for FY 2020/21 total \$345,450. Principal payments are budgeted for \$187,373. Interest Expense (accrual basis) is budgeted for \$158,077 based upon projected draws. This funding will facilitate pipeline replacement projects in Big Bear Lake and Fawnskin.

The Debt Service Budget includes principal, interest and fees for the agency's debts as follows:

	Accrual Basis Debt Service							TOTALS
	1996 Bonds	\$3.6M USDA RD 2010 Bond	\$5.0M USDA RD 2012 Bond	\$3.1M USDA RD 2013 Bond	\$1.05M IBank Loan	\$771K CEC Loan (1)	\$12 M USDA RD 2018 Bond (1)	
Principal	\$3,030,000	\$ 71,000	\$ 87,000	\$ 54,000	\$ 25,091	\$ 73,898	\$ 187,373	\$ 3,528,362
Interest	280,350	71,363	119,907	77,908	25,802	7,164	158,077	740,571
<b>Gross Totals</b>	<b>\$3,310,350</b>	<b>\$ 142,363</b>	<b>\$ 206,907</b>	<b>\$ 131,908</b>	<b>\$ 50,893</b>	<b>\$ 81,062</b>	<b>\$ 345,450</b>	<b>\$ 4,268,933</b>
Professional Fees – Defeasance	9,500							9,500
Bond Premium	(102,037)							(102,037)
Loss on defeasance of 1992 Bonds	187,060							187,060
Amortization	48,494							48,494
Professional Fees	4,455	2,400	3,445	3,600	2,936	--	3,600	20,436
<b>TOTALS</b>	<b>\$3,457,822</b>	<b>\$ 144,763</b>	<b>\$ 210,352</b>	<b>\$ 135,508</b>	<b>\$ 53,829</b>	<b>\$ 81,062</b>	<b>\$ 349,050</b>	<b>\$ 4,432,386</b>

(1) Estimated

Fund	Debt Service				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change	%	
21-85-6400	Professional Services	\$ 22,715	\$ 13,095	\$ 13,726	\$ 16,054	\$ 20,754	\$ 29,936	\$ 13,882	86.47%	Additional fees for USDA 2019 Bond Reserve: costs associated with defeasance of 1996 Bonds
21-85-6501	Principal USDA 2010 Bond	65,000	66,000	68,000	69,000	69,000	71,000	2,000	2.90%	Per amortization tables
21-85-6510	Interest Expense USDA 2010 Bond	77,835	76,273	74,670	73,037	66,985	71,363	(1,674)	-2.29%	Per amortization tables
21-85-6511	Principal USDA 2012 Bond	78,000	81,000	82,000	85,000	85,000	87,000	2,000	2.35%	Per amortization tables
21-85-6512	Interest Expense USDA 2012 Bond	128,934	126,768	124,534	122,258	112,021	119,907	(2,351)	-1.92%	Per amortization tables
21-85-6513	Principal USDA 2013 Bond	47,000	48,000	49,000	51,000	51,000	54,000	3,000	5.88%	Per amortization tables
21-85-6514	Interest Expense USDA 2013 Bond	83,373	82,060	80,719	79,331	72,749	77,908	(1,423)	-1.79%	Per amortization tables
21-85-6516	Interest Expense Ibank CLEEN 17-002	13,500	27,664	27,136	26,477	24,276	25,802	(675)	-2.55%	Per amortization tables
21-85-6517	Principal Ibank CLEEN 17-002		23,164	23,789	24,431	24,432	25,091	660	2.70%	Per amortization tables
21-85-6518	Interest Expense - CEC Loan			-	6,833	2,222	7,164	331	4.85%	Per amortization tables
21-85-6519	Principal - CEC Loan			-	67,168	74,811	73,898	6,730	10.02%	Per amortization tables
21-85-6520	Principal USDA 2019 Bond			-	183,000	-	187,373	4,373	2.39%	Per amortization tables; prior year budget was estimated
21-85-6521	Interest Expense USDA 2019 Bond			-	61,432	34,775	158,557	97,125	158.10%	Estimated based upon draws
21-85-6596	Interest Expense 1996 Refunding Bonds	968,100	821,925	666,900	502,500	457,050	280,350	(222,150)	-44.21%	Proposed in-substance defeasance effective April 1, 2021 will eliminate future debt service requirements
21-85-6597	Principal 1996 Bonds	2,400,000	2,545,000	2,700,000	2,860,000	2,860,000	3,030,000	170,000	5.94%	Proposed in-substance defeasance effective April 1, 2021 will eliminate future debt service requirements
21-85-6598	Amortization Expense	64,658	64,658	64,658	64,658	59,270	133,517	68,859	106.50%	Recognize balance of amortization of Loss on Defeasance of 1992 Bonds; netted against Bond Premiums on the 1996 Bonds
<b>Total</b>		<b>\$ 3,949,115</b>	<b>\$ 3,975,607</b>	<b>\$ 3,975,132</b>	<b>\$ 4,292,179</b>	<b>\$ 4,014,345</b>	<b>\$ 4,432,866</b>	<b>\$ 140,687</b>	<b>3.28%</b>	

# Debt Coverage Analysis

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	Fiscal Year 2020-21	Effective 4/1/21
Gross Revenues (excludes grant and loan proceeds)	\$ 12,261,914	\$ 12,261,914
Operations & Maintenance Expenses	6,590,203	6,590,203
<b>Net Revenues</b>	<b>\$ 5,671,711</b>	<b>\$ 5,671,711</b>
Debt Service Requirement*		
1996 Bonds	\$ 3,409,840	
IBank Loan	55,926	55,926
2010 - USDA	143,225	143,225
2012 - USDA	208,383	208,383
2013 - USDA	130,975	130,975
2019 - USDA	448,300	448,300
100% Maximum Debt Service	\$ 4,396,649	\$ 986,809

### 120% test

120% of Maximum Debt Service	\$ 5,275,979	\$ 1,184,171
Excess Revenues	\$ 395,732	\$ 4,487,540
<b>Ratio</b>	<b>129%</b>	<b>575%</b>

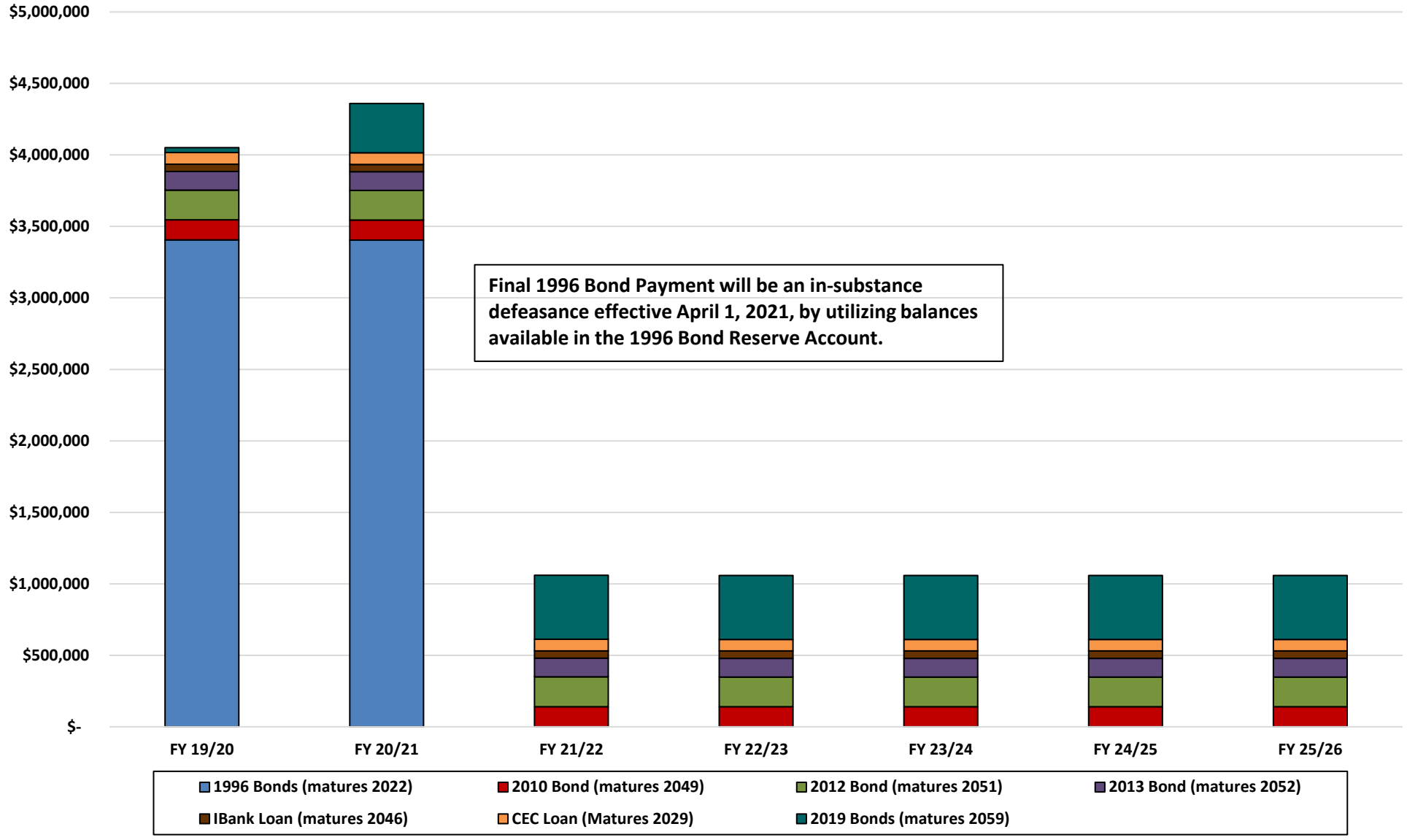
### 100% Test

Gross Revenues less Connection Fees	\$ 11,674,955	\$ 11,674,955
Operations & Maintenance Expenses	6,590,203	6,590,203
Net Revenues	\$ 5,084,752	\$ 5,084,752
Excess Revenues	\$ 688,103	\$ 4,097,943
<b>Ratio</b>	<b>116%</b>	<b>515%</b>

\* CEC Promisory Note is not parity debt

FISCAL YEAR 2020-21

### Debt Service Payments





Department of Water

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## **Rehabilitation Projects Work Plan**

**Fund: 22**

**Departments: 50 and 55**

In September 2018, the United States Department of Agriculture – Rural Development approved an obligation of funds for the DWP to replace up to 12 miles of aging and undersized pipelines. Phase I construction started in June 2019 and continued to October 2019. Phase I construction will resume in spring 2020. The construction contract for Phase II of the pipeline project was awarded in February 2020. Phase II construction is expected to start in spring 2020. Appropriations for Phases I and II were included in the prior year budget. Any unused appropriations for Phases I and II will carry forward to FY 2020/21. The Phase III construction contract is expected to be awarded in early 2021. The appropriation for Phase III is incorporated in the FY 2020/21 Budget.

In FY 2019/20, the DWP will complete the radio-read meter installation project. This project started in October 2014 and installation was completed using in-house labor. In FY 2020/21 The DWP will replace approximately 500 old Hersey meters that had been deployed with Itron radio endpoints and then adapted to Sensus radio endpoints. These meters are reaching end of life and their compatibility with Sensus software can be challenging.

System Rehabilitation Projects

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DEPT	ACCT	ACCT NAME	PROJECT NAME	DIRECT COST	INDIRECT COST	Acct Direct	Indirect	Total
50	9010	Capital Outlay - Engineering Wells	On-call Engineering - Wells	\$ 2,500	\$ 416	\$ 2,500	\$ 416	\$ 2,916
50	9015	Capital Outlay - Engineering Reservoirs	Engineering - Reservoir Rehab	-	-	-	-	-
50	9025	Capital Outlay - Other Professional Services	On-call Hydrogeology	2,500	416	2,500	416	2,916
50	9250	Capital Outlay - Wells and Boosters	Pump Replacements (3)	90,000	14,992			
50	9250	Capital Outlay - Wells and Boosters	Structure for RV Park Pressure Tank	4,500	750	94,500	15,742	110,242
50	9251	Capital Outlay Telemetry - Wells		-	-	-	-	-
50	9253	Capital Outlay - Chlorine Stations	Chlorine Analyzer (CL-17) - Lassen Slant Wells	3,800	633	3,800	633	4,433
50	9260	Capital Outlay - Reservoirs	Reservoir Rehabilitation Project - deferred	-	-			
50	9260	Capital Outlay - Reservoirs	Repaint top of Barton Reservoir (8 year life)	5,000	833			
50	9260	Capital Outlay - Reservoirs	Repaint top of Pontell Reservoir (8 year life)	8,000	1,333	13,000	2,166	15,166
50	9280	Capital Outlay - Pressure Valves		-	-	-	-	-
55	9020	Capital Outlay - Engineering - Mains	On-call Engineering - Mains	2,500	416	2,500	416	2,916
55	9025	Capital Outlay - Other Professional Services	On-call Environmental	2,500	416	2,500	416	2,916
55	9265	Capital Outlay - Mains and Services	USDA 2018 Constructions Phase 3 costs - 2 Miles Pipeline	3,200,000	533,061	3,200,000	533,061	3,733,061
55	9266	Capital Outlay - Hydrants	Replace Fire Hydrants	14,000	2,333	14,000	2,333	16,333
55	9270	Capital Outlay - Meters (Replacement)	1 1/2" OMNI R2	16,523	2,752			
55	9270	Capital Outlay - Meters (Replacement)	2" OMNI R2	25,943	4,322			
55	9270	Capital Outlay - Meters (Replacement)	5/8' X 3/4" AccuStream w/ SmartPoint Cable Only	45,245	7,537			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 6"	8,900	1,483			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 12"	2,400	400			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 18"	348	58			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 24"	300	50			
55	9270	Capital Outlay - Meters (Replacement)	5/8" retro setter	9,600	1,599			
55	9270	Capital Outlay - Meters (Replacement)	1" resetter 10"	720	120			
		Capital Outlay - Meters (Replacement)	1" retro setter	812	135			
55	9270	Capital Outlay - Meters (Replacement)	Misc. Meter Support Hardware	1,500	250	112,291	18,706	130,997
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Plastic	23,000	3,831			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Plastic	7,250	1,208			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Wood	3,750	625			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Composite	18,000	2,998			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Plastic	2,300	383			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Lid Plastic	1,100	183			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid (sport mat)	15,000	2,499			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid 2" Box (sport mat)	1,360	227			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Lid Composite	2,000	333			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Plastic Grade Ring	9,900	1,649			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid Wood Box (sport mat)	1,500	250	85,160	14,186	99,346
55	9295	Capital Outlay - Basic Materials	Asphalt Trench Repair	80,000	13,327	80,000	13,327	93,327
<b>TOTAL CAPITAL OUTLAY</b>				<b>\$ 3,612,751</b>	<b>\$ 601,818</b>	<b>\$ 3,612,751</b>	<b>\$ 601,818</b>	<b>\$ 4,214,569</b>
<b>REHABILITATION FUND TOTAL</b>				<b>\$ 3,612,751</b>	<b>\$ 601,818</b>	<b>\$ 3,612,751</b>	<b>\$ 601,818</b>	<b>\$ 4,214,569</b>

Fund	System Rehabilitation				(A)		(B)	(C)=(B)-(A)	(C)/(A)	
Dept	Source of Supply/Production	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
		Actual	Actual	Actual	Adopted	Projected	Proposed	Change	%	Explanation
					Budget Total		Budget			
22-50-9010	Capital Outlay - Engineering Wells	\$ -	\$ 39,112	\$ 98,194	\$ 2,500	\$ -	\$ 2,500	\$ -	0.00%	On-call services
										Prior year encumbrance will carry forward to FY 20-21
22-50-9015	Capital Outlay - Engineering Reservoirs			-	100,000	100,000	-	(100,000)	-100.00%	
22-50-9025	Capital Outlay - Other Professional Services	-	-	11,931	2,500	-	2,500	-	0.00%	On-call services
										Prior year budget included Division Solar Project \$1.4M; Rehab 2 well pumping plants; Sawmill Pumping Plant; current year provides for rehab of 3 well pumps and structure for RV Park pressure tank
22-50-9250	Capital Outlay - Wells and Boosters	11,736	97,014	1,781,087	90,000	341,070	94,500	4,500	5.00%	
22-50-9251	Capital Outlay Telemetry - Wells	5,645	12,692	57,314	-	79,072	-	-	--	
22-50-9253	Capital Outlay - Chlorine Stations	3,737	4,285	-	-	-	3,800	3,800	--	Add Chlorine Analyzer - Lassen Salnt Wells
22-50-9255	Capital Outlay - Land			-	-	-	-	-	--	
22-50-9260	Capital Outlay - Reservoirs			-	700,000	-	13,000	(687,000)	-98.14%	Reservoir Project deferred
22-50-9280	Capital Outlay - Pressure Valves			-	-	-	-	-	--	
22-50-8222	Overhead Allocation		13,604	102,257	61,597	61,597	19,373	(42,224)	-68.55%	Based upon current year projects
<b>Total</b>		<b>\$ 21,118</b>	<b>\$ 166,707</b>	<b>\$ 2,050,783</b>	<b>\$ 956,597</b>	<b>\$ 581,739</b>	<b>\$ 135,673</b>	<b>\$ (820,924)</b>	<b>-85.82%</b>	

Fund	System Rehabilitation				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Transmission and Distribution	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
22-55-9020	Capital Outlay - Engineering - Mains	\$ 24,634	\$ -	\$ 332,841	\$ 2,500	\$ 725,179	\$ 2,500	\$ -	0.00%	USDA 2018 Pipeline engineering will carry forward with encumbrances
22-55-9025	Capital Outlay - Other Professional Services	17,190	40,510	86,050	2,500	76,161	2,500	-	0.00%	
22-55-9265	Capital Outlay - Mains and Services	1,130,265	-	204,292	5,200,000	4,601,717	3,200,000	(2,000,000)	-38.46%	Phase III of USDA 2018 Pipeline Replacement Project; USDA 2018 Pipeline Phase I and II will carry forward with encumbrances
22-55-9266	Capital Outlay - Hydrants	58,051	6,485	30,454	7,000	-	14,000	7,000	100.00%	
22-55-9270	Capital Outlay - Meters (Replacement)	508,631	375,379	491,063	507,937	394,902	112,291	(395,646)	-77.89%	Meter Replacement completed except for replacing old Hersey meters that were on Itron prior to Sensus. Approximately 580 meters to be replaced in FY 20-21
22-55-9271	Capital Outlay - Meter Boxes (Replacement)	78,328	73,495	125,292	107,020	69,014	85,160	(21,860)	-20.43%	
22-55-9275	Capital Outlay - Telemetry Meters	-	-	-	-	-	-	-	--	
22-55-9295	Capital Outlay - Basic Materials	-	-	-	60,000	44,975	80,000	20,000	33.33%	Trench repairs
22-55-8222	Overhead Allocation	260,212	154,899	220,643	405,160	405,160	582,445	177,285	43.76%	Based upon expected direct labor
<b>Total</b>		<b>\$ 2,077,311</b>	<b>\$ 650,768</b>	<b>\$ 1,490,635</b>	<b>\$ 6,292,117</b>	<b>\$ 6,317,108</b>	<b>\$ 4,078,896</b>	<b>\$ (2,213,221)</b>	<b>-35.17%</b>	



Department of Water

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## **Capital Infrastructure – Growth Related System Improvements Work Plan**

**Fund: 23**

**Departments: 50 and 55**

In FY 2020/21, provisions have been made for new connections to the system and also for miscellaneous on-call consulting services. Also included in the FY 2020/21 Budget are provisions for completion of the Urban Water management Plan, the Drought Risk Assessment, and the Water Shortage Contingency Plan.

**CAPITAL PROJECTS  
GROWTH RELATED**

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DEPT	ACCT	ACCT NAME	PROJECT NAME	DIRECT COST	INDIRECT COST	Acct Direct	Indirect	Total
50	9010	Capital Outlay - Engineering Wells/Boosters	On-call Engineering - Wells/Boosters	\$ -	\$ -	\$ -	\$ -	\$ -
50	9025	Capital Outlay - Other Professional Services	On-call Hydrogeology	3,700	616			
50	9025	Capital Outlay - Other Professional Services	On-call Environmental	-	-			
50	9025	Capital Outlay - Other Professional Services	Urban Water Management Plan	65,000	10,828			
50	9025	Capital Outlay - Other Professional Services	Drought Risk Assessment	5,000	833			
50	9025	Capital Outlay - Other Professional Services	Water Shortage Contingency Plan	5,000	833	78,700	13,110	91,810
50	9250	Capital Outlay - Wells and Boosters		-	-	-	-	-
50	9251	Capital Outlay Telemetry - Wells		-	-	-	-	-
50	9253	Capital Outlay - Chlorine Stations		-	-	-	-	-
50	9255	Capital Outlay - Land		-	-	-	-	-
50	9260	Capital Outlay - Reservoirs		-	-	-	-	-
50	9280	Capital Outlay - Pressure Valves		-	-	-	-	-
55	9020	Capital Outlay - Engineering - Mains	On-call Engineering - Mains	-	-	-	-	-
55	9025	Capital Outlay - Other Professional Services		-	-	-	-	-
55	9255	Capital Outlay - Land		-	-	-	-	-
55	9265	Capital Outlay - Mains and Services		-	-	-	-	-
55	9266	Capital Outlay - Hydrants		-	-	-	-	-
55	9270	Capital Outlay - Meters (New Connections)	1" meter	9,461	1,576	9,461	1,576	11,037
55	9271	Capital Outlay - Meter Boxes (New Connections)	Meter Box Plastic	3,520	587			
55	9271	Capital Outlay - Meter Boxes (New Connections)	Meter Box Lid Plastic	1,080	180			
55	9271	Capital Outlay - Meter Boxes (New Connections)	Frost Lid 1" sport mat	920	153	5,520	920	6,440
55	9272	Capital Outlay - Service Lines (New Connections)	Services	16,000	2,665	16,000	2,665	18,665
55	9275	Capital Outlay - Telemetry Meters		-	-	-	-	-
55	9299	Capital Outlay - Developer Reimbursement				-	-	-
<b>Total</b>				<b>\$ 109,681</b>	<b>\$ 18,271</b>	<b>\$ 109,681</b>	<b>\$ 18,271</b>	<b>\$ 127,952</b>

Fund	Capital Facilities - Growth Related				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Source of Supply/Production	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
23-50-9010	Capital Outlay - Engineering Wells/Boosters	\$ -	\$ 23,663	\$ -	\$ -	\$ -	\$ -	\$ -	--	
23-50-9025	Capital Outlay - Other Professional Services	-	52,091	57,094	3,700	1,850	78,700	75,000	2027.03%	TRT Committee; Urban Water Management Plan; Drought Risk Assessment; Water Shortage Contingency Plan
23-50-9250	Capital Outlay - Wells and Boosters			-	-	-	-	-	--	
23-50-9251	Capital Outlay Telemetry - Wells			-	-	-	-	-	--	
23-50-9253	Capital Outlay - Chlorine Stations			-	-	-	-	-	--	
23-50-9255	Capital Outlay - Land			-	-	-	-	-	--	
23-50-9260	Capital Outlay - Reservoirs			-	-	-	-	-	--	
23-50-9280	Capital Outlay - Pressure Valves			-	-	-	-	-	--	
23-50-8223	Overhead Allocation		15,541	-	255	255	13,110	12,855	5048.27%	Labor associated with planning documents
<b>Total</b>		<b>\$ -</b>	<b>\$ 91,295</b>	<b>\$ 57,094</b>	<b>\$ 3,955</b>	<b>\$ 2,105</b>	<b>\$ 91,810</b>	<b>\$ 87,855</b>	<b>2221.57%</b>	

Fund	Capital Facilities - Growth Related				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2019-20	FY 2019-20	FY 2019-20			
Dept	Transmission and Distribution	FY 2016-17	FY 2017-18	FY 2018-19	Adopted	Projected	Proposed	Change	%	
		Actual	Actual	Actual	Budget Total		Budget			
23-55-9020	Capital Outlay - Engineering - Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--	
23-55-9025	Capital Outlay - Other Professional Services			-	-	-	-	-	--	
23-55-9255	Capital Outlay - Land			-	-	-	-	-	--	
23-55-9265	Capital Outlay - Mains and Services			-	-	-	-	-	--	
23-55-9266	Capital Outlay - Hydrants			-	-	-	-	-	--	
23-55-9270	Capital Outlay - Meters (New Connections)	10,260	14,469	11,564	8,988	9,320	9,461	473	5.26%	
23-55-9271	Capital Outlay - Meter Boxes (New Connections)	5,368	6,954	5,860	5,244	7,699	5,520	276	5.26%	
23-55-9272	Capital Outlay - Services (New Connections)	5,337	16,058	12,345	-	10,478	16,000	16,000	--	Service lines were previously not budgeted
23-55-9275	Capital Outlay - Telemetry Meters			-	-	-	-	-	--	
23-55-9295	Capital Outlay - Basic Materials			-	-	-	-	-	--	
23-55-9299	Capital Outlay - Developer Reimbursement			-	-	-	-	-	--	
23-55-8223	Overhead Allocation	22,585	31,569	53,675	979	979	5,161	4,182	426.92%	
<b>Total</b>		<b>\$ 43,550</b>	<b>\$ 69,050</b>	<b>\$ 83,444</b>	<b>\$ 15,211</b>	<b>\$ 28,476</b>	<b>\$ 36,142</b>	<b>\$ 20,931</b>	<b>137.60%</b>	



Department of Water

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## **Bear Valley Basin Sustainability Fund – Growth Related Source of Supply Work Plan**

### **Fund: 30**

### **Departments: 50 and 98**

In 2017, the DWP became a member of a newly-formed Joint Powers Agency to comply with the Sustainable Groundwater Management Act (SGMA). The Bear Valley Basin Groundwater Sustainability Agency (BVBGSA) is composed of the following member agencies: Big Bear Area Regional Wastewater Agency, Big Bear City Community Services District, and Big Bear Municipal Water District, and the DWP. BVBGSA's four-member board agreed upon cost sharing among the members depending upon the nature of the spending.

In FY 2018/19, the Board of Commissioners, and the boards of the other member agencies, authorized funding in support of the Bear Valley Groundwater Sustainability Project, now known as Replenish Big Bear. Replenish Big Bear is a project that is intended to transfer up to 2,000 acre-feet of water to Big Bear Lake where it will restore habitat and be available for groundwater recharge when needed. The project is currently in preliminary design stages and environmental review.

In FY 2019/20, additional funding was authorized in support of Replenish Big Bear. Prior appropriations are expected to be carried forward to FY 2020/21.

Also, in FY 2019/20, BVBGSA began preparing a Groundwater Sustainability Plan (GSP) which is funded by a grant from the California Department of Water Resources. This project will continue in FY 2020/21 and the associated funding will be carried forward to FY 2020/21.

Danielle D. McGee  
Chief Financial Officer

Fund	Sustainability Agency and Replenish Big Bear				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Adopted Budget Total	FY 2018-19 Projected	FY 2019-20 Proposed Budget	Change	%	
	Administrative and General Expenses	\$ -	\$ -	\$ 2,863	\$ 3,750	\$ 2,006	\$ 3,990	\$ 240	6.40%	Bank fees & legal fees
	Sustainability - Source of Supply	-	-	148,633	427,000	241,302	-	(427,000)	-100.00%	Replenish Big Bear project has encumbrances from FY18-19 and FY 19-20 that will carryforward to FY 20-21; no new funding is being requested at this stage; prior year included spending for Groundwater Sustainability Plan
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,497</b>	<b>\$ 430,750</b>	<b>\$ 243,308</b>	<b>\$ 3,990</b>	<b>\$ (426,760)</b>	<b>-99.07%</b>	

Fund	Sustainability Agency and Replenish Big Bear				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Administration	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
30-98-6114	Office Supplies			\$ 63	\$ -	\$ -	\$ -	-	--	No supplies expected for FY 20/21
30-98-6335	Bank Fees and Misc Fees			1,094	750	920	990	240	32.00%	1/4 Share of annual bank fees
30-98-6486	Legal Fees - GSA			731	3,000	1,086	3,000	-	0.00%	1/4 share of expected legal fees
30-98-6487	Other Expenses - GSA			975	-	-	-	-	--	
<b>Total</b>		\$ -	\$ -	\$ 2,863	\$ 3,750	\$ 2,006	\$ 3,990	\$ 240	6.40%	

Fund	Sustainability Agency and Replenish Big Bear				(A)		(B)	(C)=(B)-(A)	(C)/(A)	
Dept	Source of Supply/Production	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change	%	Explanation
30-50-9010	Capital Outlay - Source of Supply Engineering			\$ -	\$ 217,837	\$ 72,612	\$ -	\$ (217,837)	-100.00%	No provision included in FY 20/21 Budget
30-50-9025	Capital Outlay - Other Professional Services			148,633	209,163	168,690	-	(209,163)	-100.00%	No provision included in FY 20/21 Budget
30-50-9250	Capital Outlay - Source of Supply			-	-	-	-	-	--	
<b>Total</b>		\$ -	\$ -	\$ 148,633	\$ 427,000	\$ 241,302	\$ -	\$ (427,000)	-100.00%	

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change	%	
Dept	Transmission and Distribution	Actual	Actual	Actual	Budget Total	Projected	Budget	Change	%	
20-55-6010	Salaries	\$ 353,015	\$ 326,785	\$ 378,510	\$ 472,225	\$ 452,250	\$ 485,325	\$ 13,100	2.77%	Assumes COLA 3.2%; step increases
20-55-6013	Salaries - Disability	2,881	12,139	210	-	-	-	-	--	
20-55-6020	Salaries - Overtime	27,881	18,538	19,183	21,308	28,315	33,476	12,168	57.10%	Based upon OT trends six months ended 12/31/19
20-55-6030	Wages Part-Time	15,389	17,561	11,670	17,794	21,863	19,240	1,446	8.12%	Assumes COLA 3.2%; step increases
20-55-6040	Leave Provision	34,868	29,829	36,093	-	26,347	-	-	--	No buy outs expected
20-55-6080	Direct Benefits - Cafeteria	19,846	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-55-6081	Payroll Taxes	8,799	8,063	9,138	10,433	11,166	10,791	358	3.43%	Assumes COLA 3.2%; step increase
20-55-6082	Direct Benefits	5,902	4,725	5,829	6,300	4,867	5,000	(1,300)	-20.63%	Boot allowance reclassified to Clothing and Personal Protection Expense - Water Operations
20-55-6083	Retirement Benefits	153,971	164,929	197,372	160,027	180,973	201,998	41,971	26.23%	Prior year contribution budget was based upon misinformation on SBCERA website; budget was increased to cover 30-year employee contribution requirements
20-55-6084	Health and Wellness	39,970	47,906	57,683	69,640	71,408	76,721	7,081	10.17%	Estimates 8% Medical Increase; 5% other health benefits increase; new dependent coverage
20-55-6086	Retirement Benefits Temp Emp	619	672	467	501	735	541	40	8.09%	Assumes COLA 3.2%; step increase
20-55-6088	ER Match 457			72	-	4,743	5,232	5,232	--	New benefit added after FY 19-20 Budget was adopted
20-55-6140	Basic Materials	56,818	55,965	72,765	36,814	32,359	36,886	72	0.20%	
20-55-6141	Change in inventory	12,866	(17,429)	72,797	-	(5,278)	-	-	--	
20-55-6215	Maintenance - Hydrants	1,883	2,052	2,286	7,292	4,503	7,409	117	1.60%	
20-55-6250	Maintenance - Mains And Svcs	49,723	47,269	47,669	58,968	57,220	60,515	1,547	2.62%	
20-55-6315	Computer Equipment & Software	1,246	4,426	-	-	252	1,600	1,600	--	
20-55-6375	Rents And Leases - Equipment			-	500	543	550	50	10.00%	
20-55-6920	Telephone		1,280	1,368	1,440	912	1,440	-	0.00%	
<b>Sub-total</b>		<b>\$ 785,677</b>	<b>\$ 744,556</b>	<b>\$ 932,958</b>	<b>\$ 883,088</b>	<b>\$ 913,024</b>	<b>\$ 966,570</b>	<b>\$ 83,482</b>	<b>9.45%</b>	
20-55-8191	Transfer Out to Overhead Pool	(130,806)	(93,441)	(113,388)	(114,772)	(114,772)	(143,090)	(28,318)	24.67%	Pipeline Projects
<b>Total After Capitalization</b>		<b>\$ 654,871</b>	<b>\$ 651,115</b>	<b>\$ 819,570</b>	<b>\$ 768,316</b>	<b>\$ 798,252</b>	<b>\$ 823,480</b>	<b>\$ 55,164</b>	<b>7.18%</b>	



Department of Water

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**Department: Source of Supply/Water Production**

**Fund: 20**

**Department: 50**

The Source of Supply/Water Production Department is responsible for the quantity and quality of the DWP's potable water supply. The Department must take daily, weekly, monthly, and yearly water quality samples. The Department must constantly maintain and service all our equipment, including well pumps and motors, chlorinators, treatment plants, and the interior and exterior condition of our many facilities. The Department also continually monitors ground water conditions throughout the valley and submits this information, as required, to the Department of Water Resources to comply with the California Statewide Groundwater Elevation Monitoring (CASGEM) Program. The Department provides monthly water production data to the Conservation Department to assist with monthly water efficiency related reporting. The Department also operates and maintains the Division Solar Field, strategically running these wells in order to maximize the energy benefit. The Department maximizes gravity well production to minimize water production power costs. There are multiple small-scale efficiency grants that are being managed by the Department. These Grants will allow the DWP to upgrade to more efficient Variable Frequency Drive units on our older wells along with updating our meters and telemetry system to have better and quicker control.

The Source of Supply Department is staffed with a Production Supervisor and three Pump Technicians – Level II.

Jason Hall  
Production Supervisor

Fund: Operations and Maintenance		(A)			(B)	(C)=(B)-(A)	(C)/(A)			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept:	Source of Supply/Production	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	Explanation
20-50-6010	Salaries	\$ 246,775	\$ 258,287	\$ 278,688	\$ 302,194	\$ 258,326	\$ 313,225	\$ 11,031	3.65%	Assumes COLA 3.2%; Longevity Milestones
20-50-6013	Salaries - Disability	3,634		263	-	-	-	-	--	
20-50-6020	Salaries - Overtime	27,379	27,653	31,272	31,436	24,838	36,552	5,116	16.27%	Based upon OT trends six months ended 12/31/19
20-50-6040	Leave Provision	24,989	25,545	27,722	9,776	28,754	10,110	334	3.42%	Estimated leave buy out of 15%
20-50-6080	Direct Benefits - Cafeteria	19,846	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-50-6081	Payroll Taxes	5,880	5,901	6,041	6,320	6,380	6,555	235	3.72%	Assumes COLA 3.2%; Longevity Milestones
20-50-6082	Direct Benefits	4,502	3,473	4,051	4,300	3,753	3,500	(800)	-18.60%	Boot allowance reclassified to Clothing and Personal Protection Expense - Water Operations
20-50-6083	Retirement Benefits	101,634	108,410	121,908	132,767	130,041	138,769	6,002	4.52%	Assumes COLA 3.2%; Longevity Milestones
20-50-6084	Health and Wellness	51,220	43,217	41,098	44,291	46,295	46,284	1,993	4.50%	Estimates 8% Medical Increase; 5% other health benefits increase
20-50-6088	ER match 457			61	-	3,158	3,656	3,656	--	New benefit added after FY 19-20 Budget was adopted
20-50-5175	Chemicals/Filter Material	12,106	15,191	15,046	20,540	23,798	33,340	12,800	62.32%	Filter Media Div #2 treatment plant; additional chlorine
20-50-5550	Utilities - Gas	1,620	1,580	1,487	1,488	1,240	1,488	-	0.00%	
20-50-5560	Utilities - Electric	577,923	510,966	558,085	445,786	450,461	518,590	72,804	16.33%	5% increase in rates projected by BVES; Projected slant well production and cost per acre foot revised
20-50-6232	Maintenance - Pump Equip	13,241	11,433	12,583	15,300	20,457	19,100	3,800	24.84%	Periodic generator maintenance
20-50-6235	Maintenance - Pressure Valves	20,657	21,177	16,839	32,000	29,490	28,800	(3,200)	-10.00%	Based upon rotational schedule
20-50-6240	Maintenance - Wells	36,916	20,127	20,548	36,400	19,630	35,800	(600)	-1.65%	
20-50-6242	Maintenance - Reservoirs	21,820	15,781	9,782	15,000	11,232	10,000	(5,000)	-33.33%	Scheduled as needed
20-50-6245	Maintenance - Telemetry	7,358	2,958	17,951	6,000	27,212	6,000	-	0.00%	Maintenance and upgrades of older equipment
20-50-6275	Maintenance - Water Treatment	15,229	12,816	6,782	7,400	12,029	14,400	7,000	94.59%	Calibration of Chlorine Analyzers
20-50-6315	Computers and Software	3,385	4,075	-	-	3,238	-	-	--	
20-50-6366	Licenses & Permits	2,050	2,050	1,950	2,750	2,000	2,250	(500)	-18.18%	
20-50-6370	Rent/Lease Expense	22,993	23,049	25,154	12,638	12,475	12,638	-	0.00%	
20-50-6400	Professional Services	23,400	42,615	23,323	20,410	21,788	36,865	16,455	80.62%	Based upon rotational schedule; General Mineral, Physical, Inorganic; Gross Alpha
20-50-6920	Telephone	2,334	3,002	3,723	3,012	3,821	4,812	1,800	59.76%	Added internet service to Division Solar (SCADA)
<b>Sub-total</b>		<b>\$ 1,246,891</b>	<b>\$ 1,179,152</b>	<b>\$ 1,244,203</b>	<b>\$ 1,169,654</b>	<b>\$ 1,160,262</b>	<b>\$ 1,302,580</b>	<b>\$ 132,926</b>	<b>11.36%</b>	
20-50-8191	Transfer out to Overhead Pool	(40)	(7,295)	(18,107)	(34,297)	(34,297)	(36,143)	(1,846)	5.38%	COLA and longevity milestones
<b>Total After Capitalization</b>		<b>\$ 1,246,851</b>	<b>\$ 1,171,857</b>	<b>\$ 1,226,096</b>	<b>\$ 1,135,357</b>	<b>\$ 1,125,965</b>	<b>\$ 1,266,437</b>	<b>\$ 131,080</b>	<b>11.55%</b>	



Department of Water

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**Department: Conservation/Public Information**

**Fund: 20**

**Department: 51**

The DWP manages water demand and loss by promoting water-use efficiency programs, as well as crafting and enforcing policies that prohibit water waste. The Department frequently takes a prominent role in data gathering, writing and editing multiyear planning documents related to water management, efficiency and conservation. To manage water loss, department staff spends considerable time notifying and working with customers to address the sources of such loss. Expanded regulation and reporting requirements continue to have a significant impact. Thorough planning, implementation, tracking and reporting on water use efficiency programs, policies and outcomes are a necessity. Frequent changes in state legislation require continuous research, review and application. The Conservation Department has also been instrumental in implementing the customer information system, especially with respect to customer communication.

The Department is responsible for monthly reporting to the State of California and various annual reports to affiliate water organizations as well as crisis communications, media relations, public presentations and special events. Additional activities include composing policies and reports, water conservation marketing, website maintenance, conducting residential and commercial consultations and inspections, managing conservation related grant funding, educating customers about water use regulations, processing rebates, and working with local commercial customers to increase irrigation efficiency.

In Fiscal Year 2020/21, the Conservation Department will be instrumental in ensuring the completion of the 2020 Urban Water Management Plan, the Drought Risk Assessment, and the Water Shortage Contingency Plan.

Staffing currently consists of a Water Conservation and Public Information Supervisor (1 FTE) and a Water Conservation Technician (1 FTE).

Sierra Orr

Water Conservation and Public Information Supervisor

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Conservation/Public Information	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
20-51-6010	Salaries	\$ 68,766	\$ 95,805	\$ 105,882	\$ 125,149	\$ 121,287	\$ 129,986	\$ 4,837	3.87%	Assumes COLA 3.2%; Longevity Milestones; step increases
20-51-6020	Salaries - Overtime		9	-	-	31	-	-	--	
20-51-6030	Wages Part-Time	17,487	6,208	1,808	-	-	-	-	--	
20-51-6040	Leave Provision	5,905	7,325	7,140	2,169	6,254	-	(2,169)	-100.00%	No buy outs expected
20-51-6080	Direct Benefits - Cafeteria	19,846	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-51-6081	Payroll Taxes	2,081	2,528	2,413	2,835	2,877	2,922	87	3.06%	Assumes COLA 3.2%; Longevity Milestones; step increases
20-51-6082	Direct Benefits	545	1,055	695	1,200	1,000	1,000	(200)	-16.67%	Boot allowance reclassified to Clothing and Personal Equipment - Administration
20-51-6083	Retirement Benefits	33,376	45,852	52,031	57,677	55,688	58,643	966	1.67%	
20-51-6084	Health and Wellness	1,144	4,781	22,954	26,944	28,141	28,299	1,355	5.03%	Estimates 8% Medical Increase; 5% other health benefits increase
20-51-6086	Retirement Benefits Temp Emp	663	254	68	-	-	-	-	--	
20-51-6088	ER Match 457			24	-	1,281	1,310	1,310	--	New benefit added after FY 19-20 Budget was adopted
20-51-6110	Supplies	4,209	4,252	4,753	5,765	2,638	4,654	(1,111)	-19.27%	Reallocating spending to Demand Offset for outdoor efficiency programs
20-51-6114	Office Supplies			-	-	(65)	-	-	--	
20-51-6150	Demand Offset Program	33,330	26,225	21,700	38,500	27,873	40,050	1,550	4.03%	Outdoor efficiency programs added
20-51-6230	Maintenance - Equipment			-	-	-	-	-	--	
20-51-6258	Maintenance-Hardware/Software	3,102		-	-	-	-	-	--	
20-51-6315	Computer Equipment and Software		3,308	-	-	1,050	3,200	3,200	--	Scheduled replacements
20-51-6400	Professional Services		-	-	2,550	1,275	1,000	(1,550)	-60.78%	Graywater Program budgeted in prior year - 1 time
20-51-6420	Professional Services - Data	3,377	14,420	3,880	4,150	4,074	4,675	525	12.65%	Fee increase expected from website host
20-51-6910	Advertising	13,733	9,634	11,000	11,950	11,326	15,250	3,300	27.62%	Reallocated funding from printing to advertising
20-51-6920	Telephone	287	467	595	600	599	600	-	0.00%	
20-51-6930	Special Dept Expense	1,192	1,585	4,858	6,799	5,692	6,670	(129)	-1.90%	
20-51-6970	Printing	221	1,961	1,853	8,248	1,563	4,832	(3,416)	-41.42%	Reallocated funding from printing to advertising
<b>Sub-total</b>		<b>\$ 209,264</b>	<b>\$ 245,515</b>	<b>\$ 261,500</b>	<b>\$ 314,382</b>	<b>\$ 292,430</b>	<b>\$ 322,937</b>	<b>\$ 8,555</b>	<b>2.72%</b>	
20-51-8191	Transfer Out to Overhead Pool	\$ (48)	\$ (8,004)		\$ -	-	(25,945)	(25,945)	--	Planning documents
<b>Total After Capitalization</b>		<b>\$ 209,216</b>	<b>\$ 237,510</b>	<b>\$ 261,500</b>	<b>\$ 314,382</b>	<b>\$ 292,430</b>	<b>\$ 296,992</b>	<b>\$ (17,390)</b>	<b>-5.53%</b>	



Department of Water

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**Department: Transmission & Distribution**

**Fund: 20**

**Department: 55**

The Transmission & Distribution (T&D) Department's main duty is to maintain and repair the transmission and distribution system. T&D also performs in-house underground construction projects, new water service installations, snow removal, grading, screening/hauling of materials, facilities/vehicle maintenance, hydrant/valve programs, hydrant flow testing, supports mainline replacement projects, supports the Production/Customer Field Services Department's special projects, and responds to underground service alerts.

This fiscal year, T&D will continue to support USDA-funded pipeline replacement projects with inspection and repairs. T&D will support the final phase of the Radio read meter program and also focus on valve exercising.

The Department is staffed by the T&D Supervisor, two Utility Tech/Backhoe Operators, four Utility Techs, and one temporary laborer.

Danny Ent  
T&D Supervisor



## Department of Water

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### **Department: Customer Field Service**

**Fund: 20**

**Department: 95**

The Customer Field Service (Meter Department) duties include meter reading, meter maintenance, troubleshooting, turn-on/off, lock-off/unlocks, door tags, check reads, and leak investigations. The Department will continue to maintain the Sensus radio read meters. The radio-read meter program is on pace to be completed (+/- 15,760 meters) by June 30, 2020. The Meter Department will focus on replacing the Hersey Radio Meters that were used with the Itron radios.

The Customer Field Service Department is currently staffed with a supervisor, five meter technicians, and one temporary laborer.

John Gross  
CFS Supervisor

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change	%	
Dept	Customer Field Service	Actual	Actual	Actual						
20-95-6010	Salaries	\$ 317,348	\$ 308,742	\$ 350,964	\$ 395,908	\$ 373,939	\$ 416,961	\$ 21,053	5.32%	Assumes COLA 3.2%; Longevity Milestones; step increases
20-95-6020	Salaries - Overtime	40,962	30,545	39,970	34,966	35,425	40,471	5,505	15.74%	Based upon OT trends six months ended 12/31/19
20-95-6030	Wages Part-Time	28,784	19,253	24,794	17,794	21,431	19,240	1,446	8.12%	Assumes COLA 3.2%; step increase
20-95-6040	Leave Provision	28,246	27,352	30,994	1,582	21,687	1,661	79	5.03%	
20-95-6080	Direct Benefits - Cafeteria	19,846	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-95-6081	Payroll Taxes	8,434	7,825	8,327	8,974	9,428	9,358	384	4.28%	Assumes COLA 3.2%; Longevity Milestones; step increases
20-95-6082	Direct Benefits	5,639	4,767	5,374	5,300	5,133	4,400	(900)	-16.98%	Boot allowance reclassified to Clothing and Personal Protection Expense - Water Operations
20-95-6083	Retirement Benefits	129,894	136,072	157,024	167,535	165,478	176,834	9,299	5.55%	Assumes COLA 3.2%; Longevity Milestones; step increases
20-95-6084	Health and Wellness	78,980	81,952	82,341	99,957	87,792	81,587	(18,370)	-18.38%	Employee opted out of coverage; under alternative employer sponsored plan
20-95-6086	Retirement Benefits Temp Emp	1,112	745	967	500	718	541	41	8.12%	Assumes COLA 3.2%; step increase
20-95-6088	ER Match 457			93	-	4,301	4,639	4,639	--	New benefit added after FY 19-20 Budget was adopted
20-95-6256	Maintenance - Meters	6,544	2,217	6,077	25,486	10,366	35,935	10,449	41.00%	Increase funding for damaged radio endpoints
20-95-6258	Maintenance-Hardware/Software	27,500	27,500	28,175	33,870	29,169	29,587	(4,283)	-12.65%	Overbudgeted prior year
20-95-6315	Computer Equipment and Software	1,247	7,233	-	1,900	1,619	-	(1,900)	-100.00%	Based upon scheduled replacement
20-95-6920	Telephone	912	1,788	3,649	3,840	3,713	3,840	-	0.00%	
<b>Sub-total</b>		<b>\$ 695,448</b>	<b>\$ 675,837</b>	<b>\$ 758,595</b>	<b>\$ 817,458</b>	<b>\$ 790,045</b>	<b>\$ 844,900</b>	<b>\$ 27,442</b>	<b>3.36%</b>	
20-95-8191	Transfer out to Overhead Pool	(76,703)	(88,036)	(104,861)	(82,073)	(82,073)	(86,014)	(3,941)	4.80%	COLA, longevity milestones and step increases
<b>Total After Capitalization</b>		<b>\$ 618,745</b>	<b>\$ 587,801</b>	<b>\$ 653,734</b>	<b>\$ 735,385</b>	<b>\$ 707,972</b>	<b>\$ 758,886</b>	<b>\$ 23,501</b>	<b>3.20%</b>	



Department of Water

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**Department: Water Operations**

**Fund: 20**

**Department: 59**

The Water Operations Department captures costs that are related to general field operations such as fuel, uniform services, certifications, permits/licenses, vehicle maintenance, and more.

In FY 2020/21, the staff of Water Operations will be focused on supporting the general operations and maintenance of the water facilities, construction management, interagency coordination, line locating and more. The Water Operations Department is also responsible for backflow prevention, construction observation of capital improvement projects and material inventory. Water Operations inputs and maintains data for ESRI GIS software for the water system atlas maps. Significant effort will continue in support the 2018 USDA Pipeline Replacement Project, Phases I, II, and III.

Staffing for the Water Operations Department includes the Water Superintendent, Water Operations Assistant, Purchaser/Construction Inspector, and the Field Data Technician.

Steve Wilson  
Water Superintendent

		(A)	(B)	(C)=(B)-(A)	(C)/(A)					
Fund	Operations and Maintenance	FY 2019-20			FY 2019-20	FY 2020-21				
Dept	Water Operations	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	Explanation
20-59-6010	Salaries	\$ 229,354	\$ 286,026	\$ 299,511	\$ 331,059	\$ 324,031	343,193	\$ 12,134	3.67%	Assumes COLA 3.2%; step increases
20-59-6020	Overtime	13,616	7,843	15,403	9,962	12,830	17,990	8,028	80.58%	Based upon OT trends six months ended 12/31/19
20-59-6040	Leave Provision	32,508	29,796	30,491	3,183	23,974	3,292	109	3.43%	Assumes 15% leave buy outs
20-59-6060	Auto Allowance	3,600		-	-	-	-	-	--	
20-59-6080	Direct Benefits -Cafeteria	19,846	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-59-6081	Payroll Taxes	5,098	6,112	6,298	6,448	7,165	6,722	274	4.25%	Assumes COLA 3.2%; step increases
20-59-6082	Direct Benefits	3,551	3,778	3,805	3,100	5,217	2,500	(600)	-19.35%	Boot allowance reclassified to Clothing and Personal Protection Expense - Water Operations
20-59-6083	Retirement Benefits	101,594	126,616	138,559	80,458	118,378	140,818	60,360	75.02%	Prior year contribution budget was based upon misinformation on SBCERA website; budget was increased to cover 30-year employee contribution requirements
20-59-6084	Health and Wellness	32,563	38,194	43,563	46,902	49,879	49,686	2,784	5.94%	Estimates 8% Medical Increase; 5% other health benefits increase
20-59-6088	ER match 457			63	-	3,506	3,698	3,698	--	New benefit added after FY 19-20 Budget was adopted
20-59-6114	Office Supplies	517	1,648	2,687	1,320	836	600	(720)	-54.55%	Prior year budget included chairs
20-59-6130	Safety Supplies	5,030	4,013	6,685	8,495	6,784	9,816	1,321	15.54%	Additional signage
20-59-6180	Small Tools	15,746	19,730	17,593	26,400	18,000	30,500	4,100	15.53%	EMS locator
20-59-6225	Maintenance - Atlas Maps	5,500	4,400	-	-	-	-	-	--	
20-59-6258	Maintenance - Hardware Software	70,183	42,900	48,825	49,100	8,839	3,050	(46,050)	-93.79%	Discontinued Mobile Workforce solution
20-59-6286	Vehicle Maintenance	23,020	25,513	19,155	26,000	23,801	24,000	(2,000)	-7.69%	Fleet upgrades have reduced maintenance costs
20-59-6315	Computer Equipment and Software	3,826	7,949	675	6,700	7,049	2,800	(3,900)	-58.21%	Scheduled replacements
20-59-6329	Communications - Radio	830	124	1,100	5,160	1,920	3,360	(1,800)	-34.88%	Prior budget included purchase of 3 radios; proposed budget includes only 1
20-59-6330	Contractual Services	566	1,726	(1,146)	594	-	624	30	4.97%	
20-59-6336	Medical Exams	1,868	1,052	1,250	2,835	1,455	2,835	-	0.00%	
20-59-6338	Clothing And Personal Equip	3,544	1,376	1,775	4,490	2,683	10,140	5,650	125.84%	Boot allowance reclassified to from Direct Benefits
20-59-6339	Laundry	10,728	12,594	15,103	16,800	17,440	17,800	1,000	5.95%	Based upon current trends
20-59-6355	Travel-Conferences And Meetings	4,023	3,923	8,355	11,350	4,284	18,600	7,250	63.88%	Additional attendees for Tri-State Conference; Sensus Conference; line locating and electrical training
20-59-6360	Automotive Expense	13,171	21,378	22,521	21,180	16,917	20,100	(1,080)	-5.10%	
20-59-6362	Fuel	40,040	41,423	54,626	57,600	53,137	60,000	2,400	4.17%	
20-59-6366	Licenses & Permits	56,353	45,487	50,393	67,619	57,552	62,870	(4,749)	-7.02%	Expected reduction in County excavation permits
20-59-6398	Accidents And Damage	40,183	63,505	42,450	47,200	54,907	7,200	(40,000)	-84.75%	Eliminate City Pavement Impact Fee
20-59-6400	Professional Services	18,169	5,713	5,046	6,000	-	4,000	(2,000)	-33.33%	Estimated costs for aerial imaging of the service area
20-59-6920	Telephone	3,000	3,335	3,345	3,540	3,532	3,540	-	0.00%	
20-59-6926	Education / Training	5,580	10,400	12,757	18,620	9,070	15,830	(2,790)	-14.98%	Reduction in number of GIS classes
20-59-6930	Special Department Expense			318	-	-	-	-	--	
20-59-6970	Printing	2,752	774	63	1,500	1,347	1,500	-	0.00%	
<b>Sub-total</b>		<b>\$ 766,359</b>	<b>\$ 837,174</b>	<b>\$ 871,115</b>	<b>\$ 883,461</b>	<b>\$ 854,379</b>	<b>\$ 886,910</b>	<b>\$ 3,449</b>	<b>0.39%</b>	
20-59-8191	Transfer Out to Overhead Pool	(37,802)	(7,116)	(41,896)	(138,631)	(138,631)	(201,274)	(62,643)	45.2%	Pipeline projects
<b>Total After Capitalization</b>		<b>\$ 728,557</b>	<b>\$ 830,058</b>	<b>\$ 829,219</b>	<b>\$ 744,830</b>	<b>\$ 715,748</b>	<b>\$ 685,636</b>	<b>\$ (59,194)</b>	<b>-7.9%</b>	



## Department of Water

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### **Department: Customer Accounts**

### **Fund: 20**

### **Department: 90**

The Customer Accounts Department provides customer service for over 15,700 water connections. The Department consists of the Customer Service Section and the Accounting Section and provides customer service, billing, daily deposits, accounts payable, payroll, inventory management, radio read meter implementation, leak detection, and general accounting services.

The Customer Service Section is staffed with a Customer Service Supervisor, one Senior Customer Service Representative, and three Customer Service Representatives.

The Customer Service Section performs a variety of clerical duties, including but not limited to, responding to customers' inquiries, processing the mail and all incoming receipts, creating field tickets, generating delinquency lists, working closely with the Conservation Department and the Accounting Section, and implementing the various programs offered by the DWP. They provide telephone and email support, monitor the two-way radio, and dispatch customer service requests to Customer Field Service.

The Accounting Section is staffed with an Accounting Supervisor, a Senior Utility Billing Specialist and a Billing/Accounting Assistant.

The Accounting Section includes billing, accounts payable, payroll, inventory management, and general accounting functions. The Senior Utility Billing Specialist works closely with all other departments by processing meter reads, scheduling meter reading and field activities, inputting meter exchanges, opening and closing customer accounts, processing bills for utility services, and providing backup support to Customer Service as needed. The Accounting/Billing Assistant processes purchase orders and accounts payable, inputs journal entries, and provides backup support to the Senior Utility Billing Specialist. The Accounting Supervisor performs a variety of tasks, including but not limited to, supervision of the Senior Utility Billing Specialist and the Billing/Accounting Assistant, providing general accounting support, processing payroll, and inventory management.

In FY 2020/21, the Customer Accounts Department will focus primarily on adjusting to our new software and documenting procedures. Our department will also be utilizing the Tyler Content Management module to scan documents into the software to allow easy access to necessary documents. In addition, we anticipate implementing a new inventory management system that will include barcode scanners. This will allow us to increase the efficiency of inventory management. . The department will continue to focus on ways to increase efficiency by use of this new technology and simplifying processes without compromising controls.

In FY 2020/21 staffing will be reduced to normal levels which is 8 FTEs

Kari Kurtz, Accounting Supervisor

Kelle Barrette, Customer Service Supervisor

Fund	Operations and Maintenance	(A)			(B)	(C)=(B)-(A)	(C)/(A)	Explanation		
		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget		Change	%
Dept	Customer Accounts									
20-90-6010	Salaries	\$ 422,071	\$ 448,332	\$ 460,154	\$ 523,593	\$ 517,805	\$ 519,191	\$ (4,402)	-0.84%	Assumes COLA 3.2%; Longevity Milestones; step increases; offset by eliminating additional staffing during software conversion
20-90-6013	Salaries - Disability	378		-	-	-	-	-	--	
20-90-6020	Salaries - Overtime	4,191	1,922	5,479	9,805	24,209	1,783	(8,022)	-81.82%	Prior year overtime was increased for software conversion
20-90-6030	Wages Part-Time			7,406	-	19,221	-	-	--	
20-90-6040	Leave Provision	36,976	35,552	36,494	9,529	29,114	9,274	(255)	-2.68%	Assumes 15% leave buy outs; offset by staffing reduction
20-90-6080	Direct Benefits - Cafeteria	43,945	19,846	19,846	19,846	19,846	19,846	-	0.00%	
20-90-6081	Payroll Taxes	10,183	9,863	10,284	10,758	12,040	10,340	(418)	-3.88%	Assumes COLA 3.2%; Longevity Milestones; step increases; offset by eliminating additional staffing during software conversion
20-90-6082	Direct Benefits	2,800	3,558	4,490	4,100	4,374	4,000	(100)	-2.44%	Assumes COLA 3.2%; Longevity Milestones; step increases; offset by eliminating additional staffing during software conversion
20-90-6083	Retirement Benefits	177,597	171,798	192,744	202,864	203,358	201,854	(1,010)	-0.50%	Assumes COLA 3.2%; Longevity Milestones; step increases; offset by eliminating additional staffing during software conversion
20-90-6084	Health and Wellness	69,618	83,078	81,167	117,439	106,073	105,113	(12,326)	-10.50%	Eliminated additional staffing during software conversion
20-90-6086	Retirement Benefits - Temp EE			299	-	666	-	-	--	
20-90-6088	ER Match 457			105	-	5,781	5,336	5,336	--	New benefit added after FY 19-20 Budget was adopted
20-90-6230	Maintenance - Equipment	223	249	304	752	80	400	(352)	-46.81%	
20-90-6258	Maintenance-Hardware/Software	11,342	12,292	13,898	12,032	4,380	21,039	9,007	74.86%	Tyler software maintenance fees are greater than the legacy application
20-90-6312	Office Equipment			-	-	1,940	-	-	--	
20-90-6315	Computer Equip And Software	8,022	7,933	1,840	8,375	14,858	8,040	(335)	-4.00%	
20-90-6320	Postage Charges	38,900	32,700	51,573	47,750	43,990	48,950	1,200	2.51%	
20-90-6330	Contractual Services	8,907	11,258	11,736	13,910	21,875	12,590	(1,320)	-9.49%	Based upon current trends
20-90-6335	Bank Charges and Misc. Fees	56,880	66,687	72,263	73,580	65,510	101,360	27,780	37.75%	Increases in credit card payment volume; increase in Visa interchange rates; increase in customer portal fees; increase County fees for lien services
20-90-6370	Rent/Lease Expense	25,691	25,287	12,876	10,413	26,760	-	(10,413)	-100.00%	Costs and budget were reclassified to administration after Bill print/mail was outsourced
20-90-6705	Bad Debt Expense	3,541	13,545	11,312	15,000	8,148	14,000	(1,000)	-6.67%	Based upon current trends
20-90-6720	Customer Deposit - Int Paid	9	2	7	60	5,010	12	(48)	-80.00%	Based upon current trends
20-90-6970	Printing	9,903	10,205	8,429	11,475	8,128	14,150	2,675	23.31%	Periodic restocking
Sub-total		\$ 931,177	\$ 954,107	\$ 1,002,706	\$ 1,091,281	\$ 1,143,166	\$ 1,097,278	\$ 5,997	0.55%	
20-90-8191	Transfer Out to Overhead Pool	(3,937)		(1,829)	-	-	-	-	--	
Total After Capitalization		\$ 927,240	\$ 954,107	\$ 1,000,877	\$ 1,091,281	\$ 1,143,166	\$ 1,097,278	\$ 5,997	0.55%	



Department of Water

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**Department: Administration**

**Fund: 20**

**Department: 98**

The Administration Department provides administrative support to all departments. Administrative duties of this department include employee relations, strategic visioning, goal setting, managing investments, debt administration, rate-setting, and overall financial and budgetary oversight. The Administration Department plays a vital role in planning, leadership, organization, designing facilities, asset accounting and management to continue to provide our current and future customers with a safe and sufficient supply of potable water.

In FY 2020/21, Administration staff will focus on administration and reporting for grants and loans, oversight of the on-going 2018 USDA Pipeline Replacement Project, and other infrastructure projects. Space planning for the Garstin office and yard are is expected to be completed in FY 2020/21. Construction costs have been deferred to the FY 2021/22 Budget. Staff will work with consultants to complete the 2020 Urban Water Management Plan, the Drought Risk Assessment, and the Water Shortage Contingency Plan.

Administration Staff includes the General Manager, the Chief Financial Officer, the Human Resources/Risk Analyst, the Board Secretary/Administrative Analyst, and the Financial Analyst.

Danielle D. McGee  
Chief Financial Officer

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Administration	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
20-98-6010	Salaries	\$ 416,447	\$ 476,886	\$ 493,161	\$ 611,274	\$ 614,480	\$ 623,489	\$ 12,215	2.00%	Assumes COLA 3.2%; step increases; offset by savings related to turnover
20-98-6040	Leave Accrual	38,599	42,388	48,055	15,413	45,369	15,692	279	1.81%	Assumes 15% leave buy-out
20-98-6080	Direct Benefits - Cafeteria	57,260	59,190	42,953	40,235	40,102	41,437	1,202	2.99%	Projected increase in premiums for 1 contract employee
20-98-6081	Payroll Taxes	8,803	10,333	10,004	11,698	13,161	11,966	268	2.29%	Assumes COLA 3.2%; step increases; offset savings related to turnover
20-98-6082	Direct Benefits	400	700	-	-	-	-	-	--	
20-98-6083	Retirement Benefits	177,518	209,936	232,565	271,310	267,561	282,115	10,805	3.98%	Assumes COLA 3.2%; step increases; other increases in pensionable compensation
20-98-6084	Health and Wellness	555	9,514	10,042	35,479	25,112	26,842	(8,637)	-24.34%	Prior year budget included an estimate of premiums for open position
20-98-6086	Retirement Benefits Temps	900	922	795	900	1,484	900	-	0.00%	
20-98-6088	457 Match	-	-	3,609	4,136	7,231	10,560	6,424	155.33%	New benefit added after FY 19-20 Budget was adopted
20-98-6114	Office Supplies	5,551	12,487	9,842	44,103	11,219	8,252	(35,851)	-81.29%	Prior year included funding for ergonomic works environment
20-98-6220	Maintenance-Buildings And Grounds	14,121	18,238	31,071	25,300	17,751	24,850	(450)	-1.78%	
20-98-6230	Maintenance - Equipment	1,425	1,354	1,672	1,900	2,103	2,820	920	48.42%	Increase in phone support costs
20-98-6258	Maintenance-Hardware/Software	16,608	14,241	38,849	17,978	39,507	20,421	2,443	13.59%	Projected increase in software maintenance fees
20-98-6315	Computer Equip And Software	2,724	17,543	27,343	19,050	17,560	26,088	7,038	36.94%	Adding additional Laserfiche functionality - Forms and E signatures
20-98-6320	Postage Charges	12,539	22,003	10,237	10,240	10,158	10,240	-	0.00%	
20-98-6325	Utilities - Gas	5,898	5,504	8,724	6,540	7,272	8,448	1,908	29.17%	Based upon current trends
20-98-6326	Utilities - Electric	12,566	7,492	11,100	10,924	4,948	11,960	1,036	9.48%	Based upon current trends
20-98-6330	Contractual Services	15,962	16,320	17,353	17,205	18,652	18,030	825	4.80%	
20-98-6335	Bank Charges and Misc. Fees	23,465	26,153	29,581	27,000	28,733	25,200	(1,800)	-6.67%	Based upon current trends
20-98-6336	Medical Exams	1,384	453	723	1,165	652	1,340	175	15.02%	
20-98-6338	Clothing And Personal Equipt	1,502	1,406	1,371	3,420	2,763	3,420	-	0.00%	
20-98-6355	Travel-Conferences And Meeting	3,927	4,729	8,594	11,993	9,922	11,470	(523)	-4.36%	Eliminate HR conference travel
20-98-6375	Rents And Leases - Equipment	7,549	7,393	7,225	5,405	13,866	16,260	10,855	200.84%	Cost previously account for in Customer Accounts (90) were transferred to Administration after bill print outsourcing
20-98-6386	Insurance	205,893	214,201	275,743	294,400	363,602	376,500	82,100	27.89%	Based upon CJPIA projections
20-98-6399	Interagency Support			365	-	-	-	-	--	
20-98-6400	Professional Services	5,335	53,440	17,514	15,000	48,303	-	(15,000)	-100.00%	Deferred Capacity Charge Study due to Covid-19
20-98-6405	Professional Services - Personnel & Safety	8,796	9,738	10,508	9,405	29,294	13,443	4,038	42.93%	Payroll fees were underbudgeted in the prior year
20-98-6420	Professional Services - Data/Internet	64,987	67,957	66,253	68,859	75,972	75,068	6,209	9.02%	LaserFiche new functionality implementation fees
20-98-6480	Prof Svcs - Audit	5,970	4,460	7,690	6,450	2,200	10,000	3,550	55.04%	Includes expected cost share for GASB 68 Actuarial Audit
20-98-6485	Professional Services - Legal	33,614	32,894	30,992	40,000	55,453	40,000	-	0.00%	

Fund		Operations and Maintenance			FY 2019-20	FY 2019-20	FY 2020-21			
Dept	Administration	FY 2016-17	FY 2017-18	FY 2018-19	Adopted	Projected	Proposed	Change	%	Explanation
		Actual	Actual	Actual	Budget Total		Budget			
20-98-6486	Legal Fees Groundwater Sustainability Agency	18,308	2,145	78	-	-	-	-	--	
20-98-6487	Other Expenses Groundwater Sustainability Agency		8,801	-	-	-	-	-	--	
20-98-6910	Advertising	3,908	3,280	7,011	1,500	1,985	2,550	1,050	70.00%	Advertising for public hearings related to expected adoption of various plans
20-98-6920	Telephone	15,301	15,517	15,561	16,596	17,209	16,596	-	0.00%	
20-98-6926	Education / Training	7,087	7,955	5,537	22,265	20,103	21,495	(770)	-3.46%	
20-98-6927	Memberships, Dues and Subscriptions	12,061	11,093	11,773	10,246	12,401	11,625	1,379	13.46%	Bi-annual renewal Engineering License; MyWave HR subscription; Cal Chamber added
20-98-6930	Special Dept Expense	11,690	11,772	13,391	17,109	18,641	16,440	(669)	-3.91%	
20-98-6962	Board Expense	-	250	-	2,500	1,250	2,500	-	0.00%	
20-98-6970	Printing	597	2,026	379	700	2,671	1,100	400	57.14%	Additional business cards
20-98-8196	GSA Contra		(2,217)	-	-	-	-	-	--	
<b>Sub-total</b>		<b>\$ 1,219,250</b>	<b>\$ 1,408,497</b>	<b>\$ 1,507,664</b>	<b>\$ 1,697,698</b>	<b>\$ 1,848,690</b>	<b>\$ 1,789,117</b>	<b>\$ 91,419</b>	<b>5.38%</b>	
20-98-8191	Transfer Out to Overhead Pool	(33,460)	(11,721)	(96,494)	(98,218)	(98,218)	(127,623)	(29,405)	29.94%	Pipelines and planning documents
<b>Total After Capitalization</b>		<b>\$ 1,185,790</b>	<b>\$ 1,396,776</b>	<b>\$ 1,411,170</b>	<b>\$ 1,599,480</b>	<b>\$ 1,750,472</b>	<b>\$ 1,661,494</b>	<b>\$ 62,014</b>	<b>3.88%</b>	



Department of Water

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**Department: Overhead Allocation Pool**

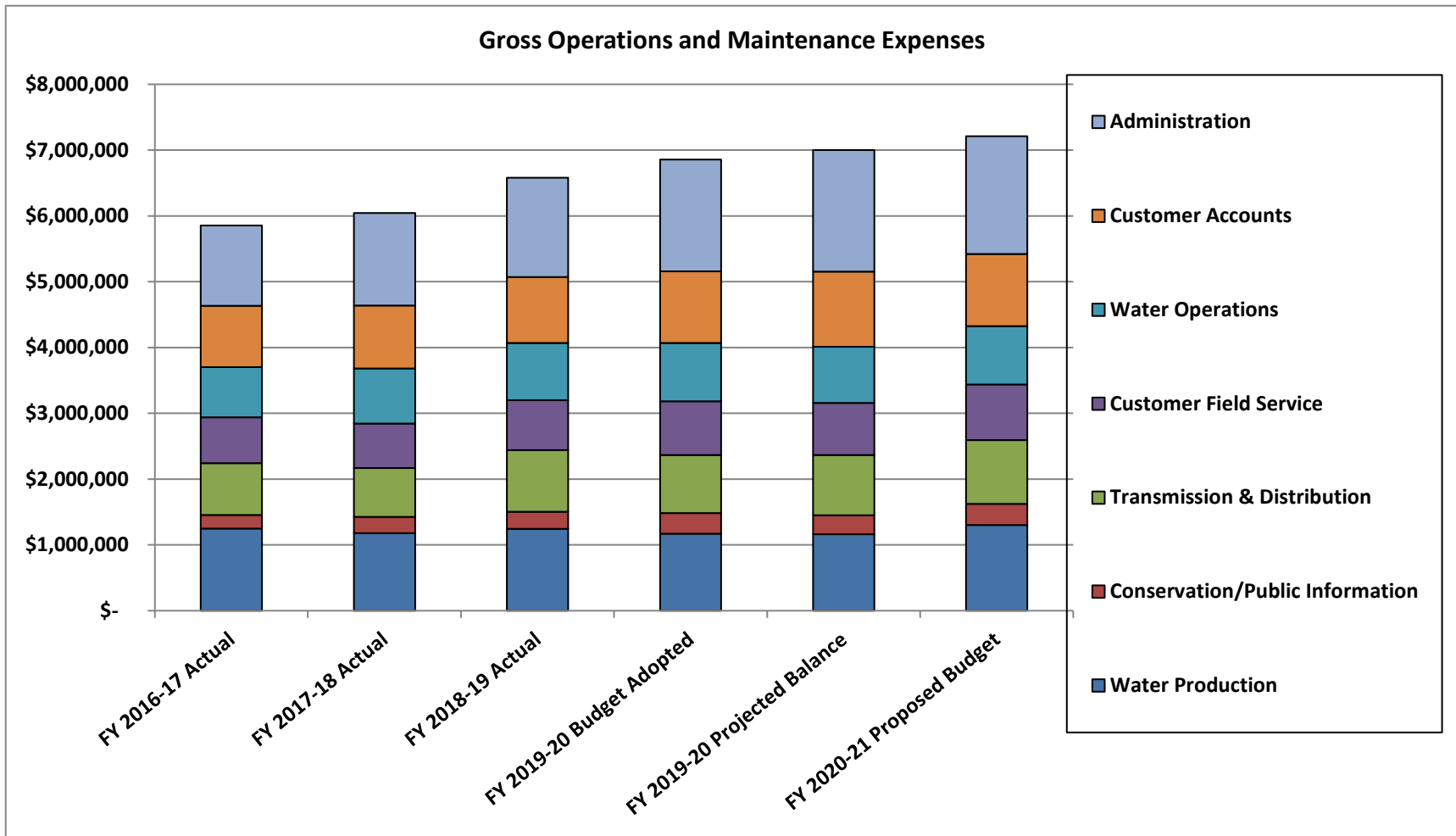
**Fund: 20**

**Department: 91**

In FY 2008/09, the DWP adopted an accounting practice whereby direct and indirect costs may be capitalized as they are attributable to capital and system rehabilitation projects. The purpose of capitalizing direct and indirect costs is to ensure that capital asset costs are fairly stated on the DWP's Balance Sheet. Staff can manage construction projects efficiently and at a lower unit cost than consultants because of their familiarity with DWP's facilities. For budgeting purposes, costs associated with capital projects in various departments within the DWP are pooled in the Overhead Pool before being allocated to capital assets. Actual project costing is calculated using timesheet data and the fully burdened costs are applied to each project. The overhead allocation pool for FY 2020/21 anticipates an increase in staff efforts to support the Pipeline Replacement Project, and other construction projects.

Danielle D. McGee  
Chief Financial Officer

Dept	Overhead Allocation Pool	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2019-20 Proposed Budget	Change	%	Explanation
20-50-8191	Indirect Labor - Dept 50	\$ 40	\$ 7,295	\$ 18,107	\$ 34,297	\$ 34,297	\$ 36,143	\$ 1,846	5.38%	
20-51-8191	Indirect Labor - Dept 51	48	8,004	-		-	25,945	25,945	--	Urban Water Management Plan and other plans
20-55-8191	Indirect Labor - Dept 55	130,806	93,441	113,388	114,772	114,772	143,090	28,318	24.67%	Pipeline construction support
20-59-8191	Indirect Labor - Dept 59	37,802	7,116	41,896	138,631	138,631	201,274	62,643	45.19%	Pipeline construction support
20-90-8191	Indirect Labor - Dept 90	3,937		1,829	-	-	-	-	--	
20-95-8191	Indirect Labor - Dept 95	76,703	88,036	104,861	82,073	82,073	86,014	3,941	4.80%	
20-98-8191	Indirect Labor - Dept 98	33,460	11,721	96,494	98,218	98,218	127,623	29,405	29.94%	Pipeline Project; Urban Water Management Plan and other plans
<b>Total</b>		<b>\$ 282,796</b>	<b>\$ 215,613</b>	<b>\$ 376,575</b>	<b>\$ 467,991</b>	<b>\$ 467,991</b>	<b>\$ 620,089</b>	<b>\$ 152,098</b>	<b>32.50%</b>	





Department of Water

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**Department: General Plant: Vehicles, Equipment and Facilities Improvements**

**Fund: 10**

**Department: 59 and 98**

In FY 2020/21, the DWP will be replacing a Ford Pickup Truck and a Ford Explorer SUV.

In FY 2018/19, the DWP planned to complete a space plan for the office and yard that would improve safety, security, and provide greater storage for essential equipment and inventory. This project was deferred to FY 2019/20 and re-budgeted herein. Upon completion of the space plan, recommended improvements to the DWP's yard and facilities on Garstin will be presented to the Board for consideration. Construction of these facilities will be deferred to FY 2021/22.

General Plant has no FTEs. Efforts related to vehicle and grounds maintenance are incorporated in the FTE count for Water Operations (Department 59)

Danielle D. McGee  
Chief Financial Officer

Fund	General Plant	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	(A)	FY 2019-20	(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2019-20 Adopted Budget Total	FY 2019-20 Projected	FY 2020-21 Proposed Budget	Change	%	
10-00-6603	(gain) loss on disposal of assets	21,121	\$ 109,590	\$ 433,461	\$ -	\$ -	\$ -	\$ -	--	
10-59-9905	Machinery and Equipment	150,730	266,568	164,920	234,000	236,527	79,000	(155,000)	-66.24%	Prior year: Dump Truck, Service Truck, Trailer Compressor, Concrete Saw, Line Locator, Valve Controller; Proposed Budget: 2 Trucks; large meter tester
10-98-9905	Machinery and Equipment	69,256	(1)	\$ 8,546	8,500	6,237	5,300	(3,200)	-37.65%	Upgrade firewall
10-98-9910	Capital Outlay - Software			100,814		81,866	-	-	--	
10-98-9915	Capital Outlay - Office Yard Improvements		6,674	13,588	1,000,000	50,000	50,000	(950,000)	-95.00%	Office, warehouse and yard Improvements project is deferred temporarily; parking lot sealcoat and upgrade
<b>Total</b>		<b>\$ 241,107</b>	<b>\$ 382,831</b>	<b>\$ 721,329</b>	<b>\$ 1,242,500</b>	<b>\$ 374,630</b>	<b>\$ 134,300</b>	<b>\$ (1,108,200)</b>	<b>-89.19%</b>	

## Proposed Equipment Purchases and Projects

Description	Justification	Expected Cost
SUV	Replace 2004 Explorer SUV 04E01	\$ 35,000
Pickup Truck	Replace 2001 Ford Pickup 01P01	40,000
Front Office / Parking Lot Remodel	Deferred	-
Office, Warehouse and Yard Improvements	Deferred	-
Asphalt/Sealcoat/Stripe Yard	Safety	35,000
Asphalt (Pave) Behind Generator Building	Safety	15,000
WatchGuard Firebox	Charter Firewall is less secure and service in poor	5,300
3" Omni V2 Meter Tester	Water Loss Validation	4,000
<b>Capital Outlay - General Plant</b>		<b>\$ 134,300</b>

DEPARTMENT OF WATER & POWER VEHICLE LIST

2019

Type	Year	VEHICLES	DATE	IDENTIFICATION #	LIC. #	#	#	HOURS	Price	Replacement Cost		Useful Life in years	Age	% Estimated of Useful	Replacement Cost Vehicles > 125% of EUL
										PUR.	FUEL				
light commercial	2001	Ford F-250	12/00	1FTNX21S51EB48033	1087910	99609	01P01	105,059	28,013	40,000	10	18	180%	40,000	
light commercial	2001	Chev 2500	2/01	1GCHK29U91E255216	1057408	99604	01P02	88,666	30,286	40,000	10	18	180%	40,000	
passenger vehicle	2004	Ford Explorer	3/04	1FMZU72K74UB53844	1185817	99792	04E01	81,762	23,000	31,000	10	15	150%	31,000	
medium commercial	2004	Ford F-550	4/04	1FDAF57P44EC70064	1181456	99794	04P02	116,441	45,374	78,000	10	15	150%	78,000	
light commercial	2005	Ford F-250	1/05	1FTSX21Y25EB57673	1207173	99799	05P01	108,357	24,410	40,000	10	14	140%	40,000	
light commercial	2006	Chev 2500	10/06	1GCHK29G36E169434	1232696	99616	06P03	116,242	31,859	55,000	10	13	130%	55,000	
light commercial	2006	Ford Ranger	10/05	1FTZR45E26PA17181	1225356	99601	06P01	80,581	20,541	37,000	10	13	130%	37,000	
passenger vehicle	2007	Ford Explorer	10/07	1FMEU73E27UA57874	1256860	99796	07E01	75,702	24,815	31,000	10	12	120%	-	
light commercial	2011	Ford F-350	2/11	1FT8X3B63BEB57867	1355811	99625	11P01	104,907	33,718	55,000	10	8	0.8	-	
light commercial	2011	Ford F-350 Flatbed	2/11	1FTRF3B62BEB57866	1358705	99626	11P02	23,117	38,068	50,000	10	8	0.8	-	
light commercial	2014	Ford F-150	11/14	1FTFX1EF8EKF78559	1444991	99627	14P01	55,506	26,400	37,000	10	5	0.5	-	
medium commercial	2015	Ford F-550 (price w/o 08 utility bed)	3/15	1FDOW5HT9FEC82172	1468800	99701	15P01	34,318	49,364	78,000	10	4	0.4	-	
light commercial	2016	Chev 1500	11/15	1GCVKNEC9GZ113399	1455620	99801	16P01	54,714	33,400	38,000	10	3	0.3	-	
light commercial	2016	Chev 1500	11/15	1GCVKNEC0GZ108544	1455619	99802	16P02	28,313	33,400	38,000	10	3	0.3	-	
light commercial	2016	Chev 1500	11/15	1GCVKNEC7GZ113529	1455621	99803	16P03	21,322	33,400	38,000	10	2	0.2	-	
light commercial	2017	Chev 1500	2/17	1GCVKNEC9HZ215612	1234578	99804	17P01	21,997	36,869	38,000	10	1	0.1	-	
light commercial	2017	Chev 2500	3/17	1GC2KUEG9HZ218476	1516533	99805	17P02	24,859	44,716	55,000	10	1	0.1	-	
light commercial	2017	Ram 1500	7/17	1C6RR7FTOHS820660	1524467	99806	17P03	24,489	35,763	38,000	10	1	0.1	-	
medium commercial	2018	Ford F-550 (with utility bed)	3/18	1FDOW5HT5JEB31709	1410654	99628	18P01	12,251	77,158	78,000	10	0	0	-	
passenger vehicle	2019	Chev Traverse SUV	9/18	1GNEVLKW4KJ143788	1402083	99807	19SUV1	4,762	30,459	31,000	10	0	0	-	
light commercial	2019	Ford F-250	10/18	1FT7W2B65KEC61091	1520664	99811	19P01	5,952	39,120	40,000	10	0	0	-	
light commercial	2019	Ford F-250	10/18	1FT7W2B67KEC61090	1520671	99810	19P02	4,637	39,120	40,000	10	0	0	-	
light commercial	2019	Ford F-250	10/18	1FT7W2B67KEC61089	1520663	99809	19P03	5,737	38,795	40,000	10	0	0	-	
<b>Sub Total</b>									<b>\$ 818,048</b>	<b>\$ 1,046,000</b>	<b>\$ 321,000</b>				

DEPARTMENT OF WATER & POWER VEHICLE LIST

2019

Type	Year	VEHICLES	DATE	IDENTIFICATION #	LIC. #	#	#	HOURS	Price	Replacement Cost	Useful Life in years	Age	% Estimated of Useful	Replacement Cost Vehicles > 125% of EUL
Backhoe	1990	Case 580K	4/90	JJG0026171	344854	99621	90BH02	6,129	46,004	\$ 103,000	20	29	145%	103,000
Backhoe	2008	Case 580K	6/08	N8C504673	598733	99608	08BH01	2,894	84,967	\$ 103,000	20	11	55%	-
Backhoe	1998	Case 580SL	10/98	JJG0267836	1024063	99797	98BH01	4,843	62,064	\$ 103,000	20	21	105%	-
Backhoe	2014	John Deere 310SK	9/14	1T0310SKLEE268653	1234579	99800	14BH01	1,392	88,500	\$ 103,000	20	5	25%	-
Boring Machine Trailer	2001	Carson	5/01	4HSXUO8191C033055	1086136	N/A	N/A	N/A	1,115	2,000	20	17	85%	-
Cement mixer	1990	Stone	5/90	30017	453722	N/A	N/A	N/A	1,943	3,000	20	28	140%	3,000
Chlorine Trailer	1995	Wells Cargo	10/95	1WC200D14S4023396	E952284	N/A	N/A	N/A	12,000	25,000	15	23	153%	25,000
Crane truck	1995	Chev (heavy commercial)	6/01	1GBM7H1J1SJ101116	1096620	99605	95C1	15,314	61,648	105,000	30	23	77%	-
Dump truck	1990	Chev Kodiak Dump Truck (Heavy)	4/90	1GBM7HIJLJ201251	114143	99619	90DT1	41,474	41,102	135,000	25	28	112%	-
Dump truck	2018	Peterbilt Dump Truck (Heavy)	8/17	2NP2HJ7X1JM466110	1528839	99600	18DT1	7,922	127,824	135,000	25	1	4%	-
Dump truck	2020	Peterbilt Dump Truck (Heavy)	7/19	2NP2HJ7X1LM675169	1572251	98012	20DT1	791	130,137	135,000	25	0	0%	-
Forklift	2015	Clark Forklift	4/15	P232L-0544-9822KF	N/A	N/A	N/A	103	28,500	35,000	30	3	10%	-
Generator	1994	MD 65/F	7/94	939379	435904	N/A	94GEN3	145	19,568	53,000	20	24	120%	-
Generator	1994	MD 125/D	7/94	65567	435902	N/A	94GEN1	109	31,898	53,000	20	24	120%	-
Generator	1995	MD124	6/95	82769	447124	N/A	95GEN2	101	31,218	53,000	20	23	115%	-
Generator	2005	DCA 150	5/05	7900096	580599	N/A	05GEN4	97	45,052	53,000	20	13	65%	-
Portable traffic signal board	1997	Eclipse	3/97	9710B416	496961	N/A	N/A	N/A	4,965	8,000	15	21	140%	8,000
Portable traffic signal board	2006	Hi way Safety Sign Board	4/06	1M9BMO91X6C570617	SE569606	N/A	06SBI	N/A	18,264	22,000	15	12	80%	-
Pump	NA	Deutz	NA	7574609	484800	N/A	N/A	210.5	10,000	30,000	20	NA	NA	30,000
Pump	1995	Cummins	10/95	1W9UE1325S1205044	E950553	N/A	N/A	477.3	28,015	49,000	20	23	115%	-
Trailer	1990	Zieman	3/90	1ZCE29A26LZP15911	329834	N/A	90TR1	N/A	9,114	20,000	25	28	112%	-
Trailer	2015	Towmaster	6/15	4KNFT2021FL162331	1490784	N/A	15TR1	N/A	18,864	20,000	25	3	12%	-
Trailer	2019	Towmaster	10/18	4KNBF3027KL160654	1545389	N/A	19TR1	N/A	19,077	20,000				
Trailer	1997	AZTEX shoring trailer	4/97	4ZBUE1413VOL10015	952956	N/A	N/A	N/A	1,611	3,200	25	21	84%	-
Trailer	1997	AZTEX Welding trailer	7/97	4ZBUE0820VL010017	952955	N/A	N/A	N/A	995	2,000	25	21	84%	-
Trailer Compressor	1990	DWP #CP02	6/90	183674U90124	453719	N/A	CP02	514	9,159	22,000	25	28	112%	-
Trailer Compressor	1990	DWP #CP01	9/91	185076U90124	453720	N/A	CP01	602	8,812	22,000	25	28	112%	-
Valve/ Vactor Trailer	2014	EH Wachs	9/14	1E9PT151XDC297896	1455092	N/A	14V1	803	59,660	71,000	20	4	20%	-
Vactor Trailer	2016	EH Wachs	10/16	1E9PT1511GC297172	1234580	N/A	16V01	187	53,541	60,000	20	2	10%	-

**Sub Total \$ 1,055,617 \$ 1,548,200 \$ 169,000**

**GRAND TOTAL \$ 1,873,665 \$ 2,594,200 \$ 490,000**