

**CITY OF BIG BEAR LAKE
DEPARTMENT OF WATER & POWER
BUDGET AND WORK PLAN
FISCAL YEAR ENDING JUNE 30, 2023**



DEPARTMENT OF WATER & POWER

ADOPTED MAY 27, 2022



Department of Water

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Service, Quality, Community

DATE: April 26, 2022
TO: Board of Commissioners
FROM: Reginald A. Lamson, General Manager

On July 1, 2022, the final stage of the 2018 Water Rate Study will be implemented. Water rates are scheduled to increase by 2%. In FY 2022/23, the DWP will initiate a 5-year water rate study to ensure water rates remain adequate to meet the needs of the water system and remain compliant with all associated legislation. We anticipate conducting the hearing for the proposed rates in March 2023. The DWP will also initiate a study to evaluate the appropriate levels for capacity charges, meter installation fees, and administrative fees.

In January 2021, the Board adopted the 10-Year Water Master Plan (the Master Plan). The Master Plan is a road map for water system improvements for FY 2021/22 through FY 2030/31 and beyond. The first year of this Master Plan was implemented during FY 2021/22. It included the third and final phase of the 2018 USDA Pipeline Replacement Project. The final two segments of that project are scheduled to be in service by June 30, 2022. Engineering for the 2022 Pipeline Replacement Project commenced in the spring of 2021 and construction is scheduled to begin in June or July of 2022.

The FY 2022/23 Budget includes funding for additional replacement pipelines and construction of Division Well #9 Pumping Plant. Division Well #9 Pumping Plant should increase the availability of water on the west end of the valley, will be powered by the Division Solar Power Plant, and will ultimately replace the Division Well #2 Pumping Plant.

There are approximately 900 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. Approximately 400 of these meters are scheduled to be replaced in FY 2022/23.

In July 2020, a contract was awarded 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 2022. The initial construction, if approved, will be an expansion of the warehouse facilities to allow for better storage of equipment and materials and improve access to inventory.



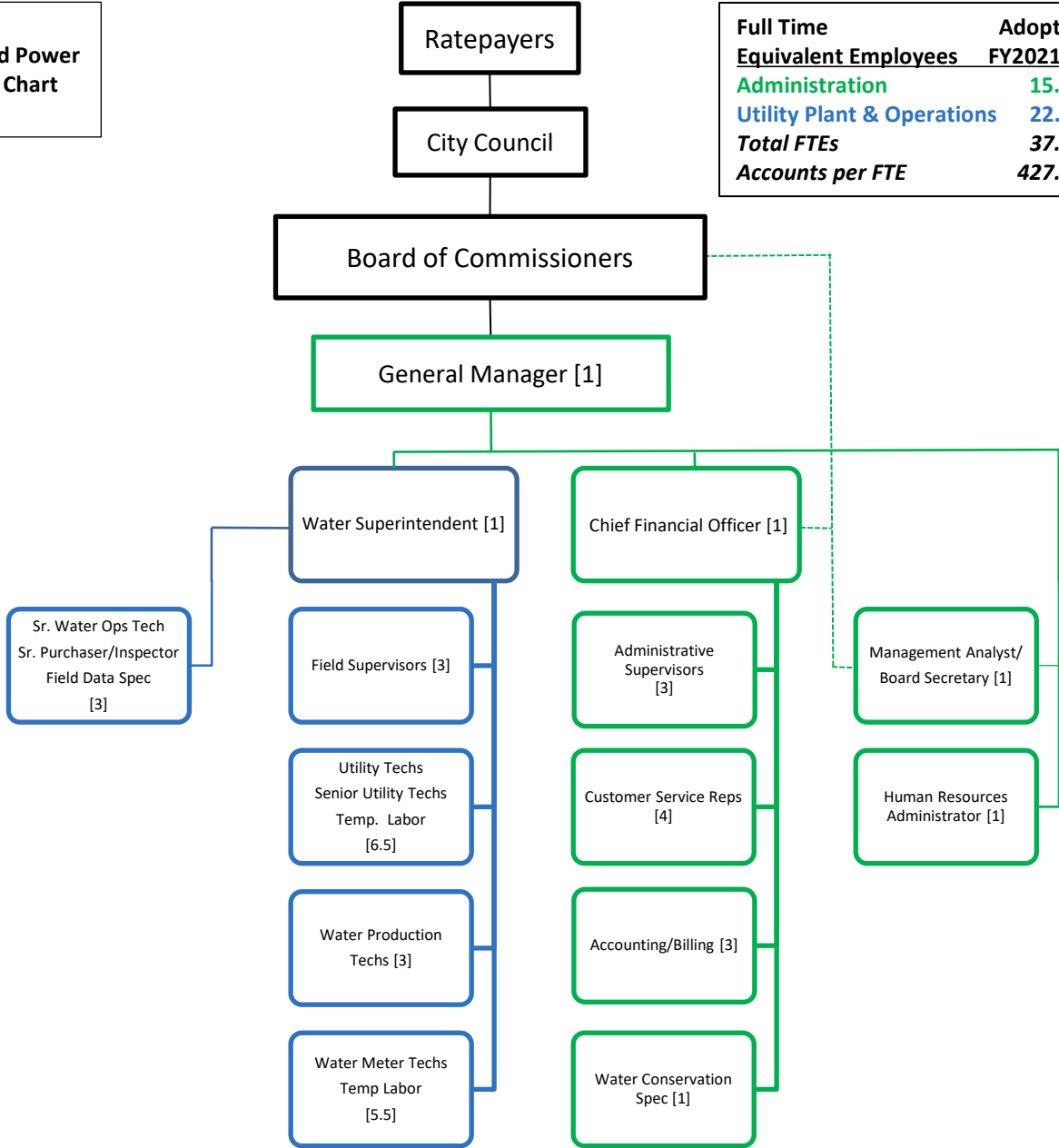
DWP Board of Commissioners
(Left to Right): Bob Tarras, Chair; Barbara Willey, Vice Chair;
Craig Hjorth, Treasurer, Jim Smith, Commissioner,
and Joe Cylwik, Commissioner;



DWP General Manager
Reginald A. Lamson

City of Big Bear Lake
 Department of Water and Power
 Proposed Organizational Chart
 FY 2022/23

Full Time Equivalent Employees	Adopted FY2021/22	Projected FY2021/22	Planned FY2022/23
Administration	15.00	14.00	15.00
Utility Plant & Operations	22.00	21.19	22.00
Total FTEs	37.00	35.19	37.00
Accounts per FTE	427.02	451.30	430.03





Department of Water

Overview of Revenues and Funding FY 2022/23

Overview:

Revenue from Rates	\$ 9,935,587
Connection Fees	799,355
Other Income	328,198
Total Funding	\$11,063,140

Revenue from Rates

In FY 2017/18, the DWP completed a rate study (the 2018 Rate Study) and public hearing to adjust water rates for the five years commencing July 1, 2018. The City Council approved the water rates established in the 2018 Rate Study and authorized a 2% increase for FY 2022/23. Revenue from rates is expected to be \$9,935,587, which is a increase of \$116,530 (1.2%) compared to the adopted budget for FY 2021/22.

Other Revenues

In FY 2022/23 connections fees are projected to increase approximately 16% compared with the adopted budget for FY 2021/22. New development was greater than expected for FY 2021/22, therefore estimates for these revenues were increased for FY 2022/23.

Miscellaneous Fees and Charges, which include, water standby fees, administrative fees, rental income, and miscellaneous income, reflects an expected decrease in water standby fees and an increase in administrative fees because the Governor's 2020 executive order prohibiting the discontinuation of water service for non-payment has been lifted.

The Rimforest Water System was transferred to Lake Arrowhead Community Services District in 2014. Lake Arrowhead Community Services District made its final installment payment to the DWP for the purchase of the Rimforest Water System in March 2022. This reduces income in the Debt Service Fund by \$43,338 for FY 2022/23. The rate of return on investments has decreased, further reducing Debt Service Fund income by \$1,770.

Grants and Loan Proceeds

A portion of USDA 2019 grant funding appropriated in the prior year is expected to carry forward to FY 2022/23. The USDA 2019 bond funding has been fully drawn. The 2018 Pipeline Replacement project is ahead of schedule and is expected to be completed by June 2022. While applications for grants continue, currently none have been awarded.

Total Revenues

Total revenues and funding are expected to decrease by \$2,769,949 (20%) compared with the FY 2021/22 budgeted amounts. This decrease is primarily related to the decrease in grant funding.

BIG BEAR LAKE DEPARTMENT OF WATER AND POWER

SCHEDULE OF REVENUES/INFLOWS BY FUND & CATEGORY

				(A)			(B)			(C)
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	Increase			
	Actual	Actual	Actual	Adopted	Projected	Proposed	(Decrease)			
				Budget	Balance	Budget	(B) - (A)	% Diff		
								(C)/(A)		
FIXED ASSET FUND										
Subventions & Grants	\$ 57,116	\$ -	\$ 296,324	\$ -	\$ 256,328	\$ -	-	--		
Total Fixed Asset Fund	\$ 57,116	\$ -	\$ 296,324	\$ -	\$ 256,328	\$ -	\$ -	--		
REVENUE FUND										
Capacity Charges	\$ 550,015	\$ 660,446	\$ 703,275	\$ 629,012	\$ 913,339	\$ 719,355	90,343	14.4%		
Water Meter Installation Fee	66,929	64,325	65,235	60,000	46,341	80,000	20,000	33.3%		
Use of Money & Property	195,189	139,240	4,830	24,000	7,462	12,600	(11,400)	-47.5%		
Service Charges & Usage Fees	10,832,603	11,096,704	11,359,064	9,819,057	9,707,984	9,935,587	116,530	1.2%		
Miscellaneous Fees and Charges	369,105	315,112	250,972	253,905	543,708	313,590	59,685	23.5%		
Total Revenue Fund	\$ 12,013,841	\$ 12,275,827	\$ 12,383,376	\$ 10,785,973	\$ 11,218,835	\$ 11,061,132	\$ 275,159	2.6%		
DEBT SERVICE FUND										
Use of Money & Property	\$ 146,503	\$ 126,366	\$ 261	\$ 3,777	\$ 540	\$ 2,008	(1,770)	-46.8%		
Installment Payments - Rimforest	57,784	57,784	57,784	43,338	48,153	-	(43,338)	-100.0%		
Total Debt Service Fund	\$ 204,287	\$ 184,150	\$ 58,045	\$ 47,115	\$ 48,693	\$ 2,008	\$ (45,108)	-95.7%		
SYSTEM REHABILITATION										
Subventions & Grants	\$ 975,702	\$ 3,528,573	\$ 7,517,714	\$ 3,000,000	\$ 4,672,810	\$ -	\$ (3,000,000)	-100.0%		
Total System Rehabilitation	\$ 975,702	\$ 3,528,573	\$ 7,517,714	\$ 3,000,000	\$ 4,672,810	\$ -	\$ (3,000,000)	-100.0%		
CAPITAL FACILITIES										
Subventions & Grants	\$ 20,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--		
Total Capital Facilities	\$ 20,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--		
SUSTAINABILITY FUND										
Grant Funding Pass-through	\$ -	\$ 68,679	\$ 46,396	\$ -	\$ 3,720	\$ -	\$ -	--		
Total Sustainability	\$ -	\$ 68,679	\$ 46,396	\$ -	\$ 3,720	\$ -	\$ -	--		
Grand Total	\$ 13,271,943	\$ 16,057,229	\$ 20,301,855	\$ 13,833,090	\$ 16,200,385	\$ 11,063,140	\$ (2,769,949)	-20.0%		
Transfer (to) from Infrastructure Reserves	(62,400)	107,600	(247,465)	42,535	(42,535)	(247,465)	(290,000)	-681.8%		
Transfers (to) from Vehicle/Equipment/Facilities Reserves	(101,910)	18,400	(86,910)	(17,910)	17,910	(134,009)	(116,099)	648.2%		
(To) From General Reserves	1,624,447	821,000	79,667	(905,483)	(1,759,800)	2,224,075	3,129,559	-345.6%		
Adjusted Total	\$ 14,732,080	\$ 17,004,229	\$ 20,047,148	\$ 12,952,232	\$ 14,415,960	\$ 12,905,741	\$ (46,491)	-0.4%		

FISCAL YEAR 2022-23

Schedule 2-2

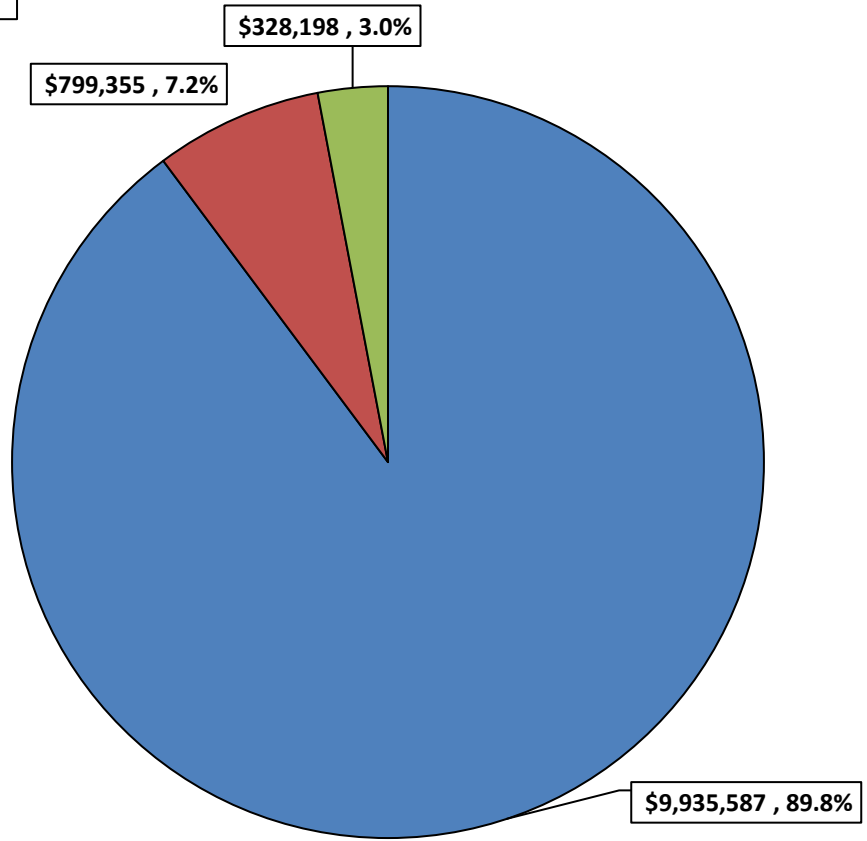
REVENUE BY ACCOUNT

Account #	Description	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget	FY 2021-22 Projected Balance	FY 2022-23 Proposed Budget	Change (B) - (A)	(C)/(A) %	Explanation
10-00-7901	CONTRIBUTIONS IN AID OF CONSTRUCTION	57,116	-	296,324	-	256,328	-		--	
FIXED ASSETS	TOTAL	\$ 57,116	\$ -	\$ 296,324	\$ -	\$ 256,328	\$ -	\$ -	--	
19-00-4475	WATER METER INSTALLATION FEE	66,929	\$ 64,325	65,235	60,000	46,341	\$ 80,000	\$ 20,000	33.33%	Assumes 40 new connections @ average \$2,200/installation. Increase of \$700/installation reflects current averages plus CCI increase of 8.41258%
19-00-4476	CAPACITY CHARGES	550,015	660,446	703,275	629,012	913,339	719,355	90,343	14.36%	Assumes 65 EDUs based upon 3-year average, and 8.41258% CCI increase
19-00-4611	INTEREST INCOME	171,389	118,629	35,188	24,000	23,269	12,600	(11,400)	-47.50%	Estimated LAIF rate of return reduced to 0.21%
19-00-4622	RENTAL INCOME	25,653	26,422	27,215	28,101	28,101	28,944	843	3.00%	Contractual increase - Verizon Cell Tower Lease
19-00-4638	CHANGE IN FAIR VALUE	23,800	20,611	(30,358)	-	(15,807)	-	-	--	
19-00-4731	MISCELLANEOUS REVENUE	24,093	15,356	12,708	5,000	280,797	5,000	-	0.00%	
19-00-4742	WATER STANDBY FEES	151,434	127,557	136,223	130,804	154,465	128,896	(1,908)	-1.46%	New connections reduce standby fees
19-00-4751	ADMINISTRATION FEES	167,925	145,777	74,825	90,000	80,345	108,000	18,000	20.00%	Expected increase in collection fees since moratorium lifted
19-00-4770	USAGE FEES - RESIDENTIAL	996,285	939,656	1,206,010	917,283	814,743	818,216	(99,067)	-10.80%	2% rate increase; 0.3% growth; using current consumption trends
19-00-4771	USAGE FEES - COMMERCIAL	940,176	905,368	1,029,959	858,850	871,084	872,144	13,294	1.55%	2% rate increase; using current consumption trends
19-00-4775	Non-cash Water Sales	12,711	12,970	12,970	-	-	-	-	--	
19-00-4779	UNBILLED WATER SALES	(93,020)	47,653	(89,576)	-	-	-	-	--	
19-00-4780	RESIDENTIAL SERVICE CHARGE	8,094,165	8,284,951	8,310,457	7,248,649	7,239,293	7,435,154	186,505	2.57%	Revenue by rate code from Prop 218 notice plus 40 new connections
19-00-4781	COMMERCIAL SERVICE CHARGE	882,286	906,106	889,245	794,276	782,864	810,073	15,797	1.99%	Revenue by rate code from 218 Notice
19-00-7505	NON-FEDERAL GRANTS/SUBVENTIONS						42,750	42,750	--	SAWPA Outdoor water use efficiency rebate
19-00-7300	FEMA/OES REIMBURSEMENTS						-	-	--	
REVENUE FUND	TOTAL	\$ 12,013,841	\$ 12,275,827	\$ 12,383,376	\$ 10,785,975	\$ 11,218,835	\$ 11,061,132	\$ 275,157	2.55%	

REVENUE BY ACCOUNT

Account #	Description	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget	FY 2021-22 Projected Balance	FY 2022-23 Proposed Budget	Change (B) - (A)	(C)/(A) %	Explanation
21-00-4611	INTEREST INCOME	132,405	113,418	19,839	3,777	3,013	\$ 2,008	(1,769)	-46.84%	Estimated LAIF rate of return reduced to 0.21%
21-00-4638	CHANGE IN FAIR VALUE	14,098	12,948	(19,578)	-	(2,473)	-	-	--	
21-00-4639			-	-	-	-	-	-	--	
21-00-4731	Miscellaneous Revenue	57,784	57,784	57,784	43,338	48,153	-	(43,338)	-100.00%	Proceeds from the transfer of Rimforest System ended 3/31/22
DEBT SERVICE FUND	TOTAL	\$ 204,287	\$ 184,150	\$ 58,045	\$ 47,115	\$ 48,693	\$ 2,008	\$ (45,107)	-95.74%	
22-00-7407	USDA LOAN PROCEEDS - 2019 Bonds	-	2,426,810	7,498,672	-	2,074,518	-	-	--	
22-00-7505	Non-federal Grants	548,663	233,635	-	-	-	-	-	--	
22-00-7406	CEC Promissory Note	-	771,880	-	-	-	-	-	--	
22-00-7504	Federal Grants	427,039	96,248	19,042	3,000,000	2,598,292	-	(3,000,000)	-100.00%	Grant funds to be exhausted in FY 21/22
SYSTEM REHABILITATION FUND	TOTAL	\$ 975,702	\$ 3,528,573	\$ 7,517,714	\$ 3,000,000	\$ 4,672,810	\$ -	\$ (3,000,000)	-100.00%	
23-00-7504	Federal Grants	20,997	-	-	-	-	\$ -	\$ -	--	
CAPITAL - SYSTEM EXPANSION FUND	TOTAL	\$ 20,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--	
30-00-4731	Miscellaneous Income		68,679	46,396	-	3,720				
30-00-7505	Non-federal Grants		-	-		-	\$ -	\$ -		Prop 1 grant funding for Groundwater Sustainability Plan is carried forward from prior year and is expected to be transferred from Bear Valley Basin Groundwater Sustainability Agency in FY 22/23
BVB SUSTIANABILITY FUND	TOTAL	\$ -	\$ 68,679	\$ 46,396	\$ -	\$ 3,720	\$ -	\$ -	--	
GRAND TOTAL		\$ 13,271,943	\$ 16,057,229	\$ 20,301,855	\$ 13,833,090	\$ 16,200,385	\$ 11,063,140	\$ (2,769,950)	-20.02%	

**FY 2022-23 Proposed Budget
Revenue/Inflows by Type
Total Revenue \$11,063,140**



■ Service Charges & Usage Fees ■ Connection Fees ■ Miscellaneous Fees and Charges



Department of Water

Overview of Expenditures FY 2022/23

Overview:

Debt Service	\$ 1,068,055
System Rehabilitation	3,326,282
Capital Projects – Growth	35,338
BVB Sustainability Fund	5,582
Operations & Maintenance	8,223,004
General Plant	588,228
Total Expenditures	\$ 12,905,741

Debt Service

The FY 2021/22 Debt Service Budget reflects on-going service obligations for 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

In January 2021, the Board adopted a 10-year Capital Improvement plan, continuing its commitment to revitalize the water systems and optimize its operations. The focus in FY 2022/23 will continue to be replacing old and undersized pipelines, adding an additional well pumping plant, and replacing the remaining Hersey meters that are over 15 years old.

Capital Projects – (Growth-related)

In FY 2022/23, the DWP has provided funding for new connections and on-call services.

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 and progress has been made with regulatory agencies. Any unused funds from prior year authorizations will be carried forward to FY 2022/23. Only administrative costs are included in the FY 2022/23 Budget for Sustainability.

Operations and Maintenance

In FY 2022/23, gross Operations and Maintenance spending is expected to increase approximately 9.1% over the Adopted Budget for FY 2021/22. In FY 2022/23, the Board approved the implementation of phase two of a compensation study which brings the DWP employees' compensation up to just below the median with comparator agencies. Also, in FY 2022/23, the Board revised the cost-of-living compensation adjustment to the pay period including February 1st. The proposed water rate and fees study planned for FY 2022/23 also

Overview of Expenditures
FY 2022/23

increases Operations and Maintenance spending by \$115,000. These increases were offset slightly by reductions to pension rates effective in July 2022.

Fixed Asset Fund

The DWP intends add a storage facility for heavy equipment and improve storage for inventory assets. The FY 2022/23 Budget provides for the replacement of a ½ ton truck and adding an additional vacuum trailer. Office phones that are over 12 years old will be replaced due to loss of sound quality.

BIG BEAR LAKE DEPARTMENT OF WATER AND POWER

SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

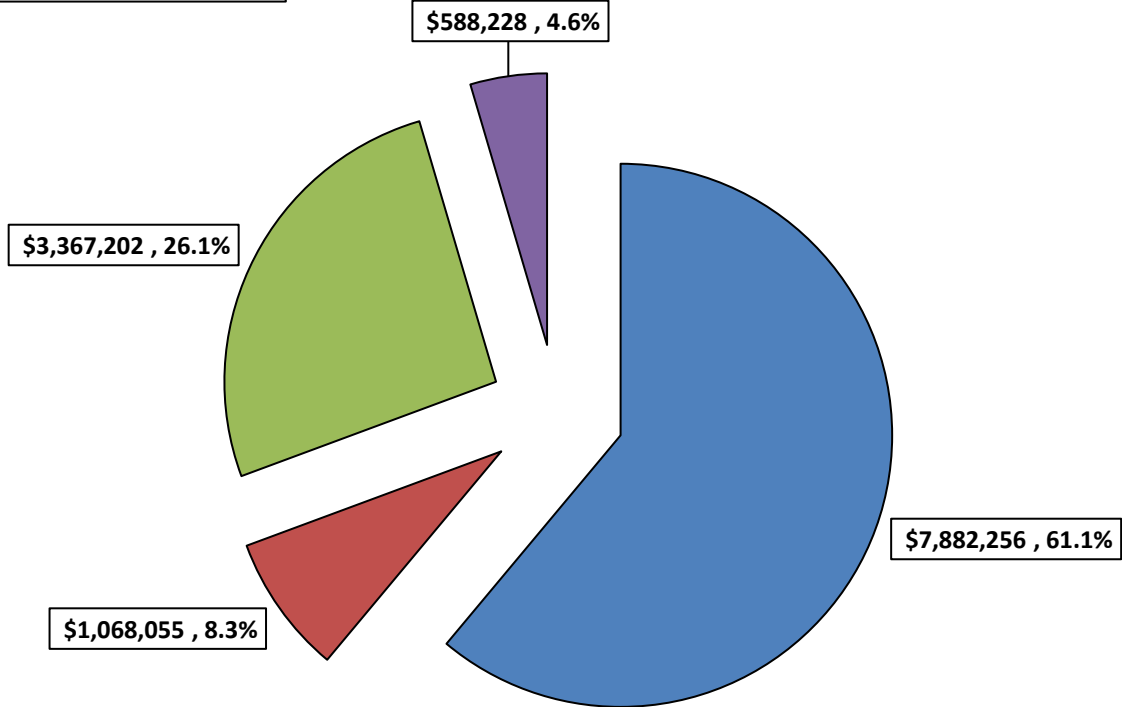
				(A)			(B)	(C)		
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	Increase	% Diff		
	Actual	Actual	Actual	Adopted	Projected	Proposed	(Decrease)	(C)/(A)		
				Budget	Balance	Budget	(B) - (A)			
Debt Service										
Debt Service	\$ 3,975,132	\$ 4,090,354	\$ 4,616,314	\$ 1,072,702	\$ 1,055,955	\$ 1,068,055	\$ (4,647)	-0.4%		
Total Debt Service Fund	\$ 3,975,132	\$ 4,090,354	\$ 4,616,314	\$ 1,072,702	\$ 1,055,955	\$ 1,068,055	\$ (4,647)	-0.4%		
System Rehabilitation										
Source of Supply/Water Production	\$ 2,050,783	\$ 592,205	\$ 130,892	\$ 345,363	\$ 920,718	\$ 1,125,272	\$ 779,909	225.8%		
Transmission & Distribution	1,490,635	4,921,134	7,761,933	3,680,489	5,107,813	2,201,010	(1,479,479)	-40.2%		
Total System Rehabilitation Fund	\$ 3,541,418	\$ 5,513,339	\$ 7,892,825	\$ 4,025,852	\$ 6,028,531	\$ 3,326,282	\$ (699,570)	-17.4%		
Capital Facilities - Growth										
Source of Supply/Water Production	\$ 57,094	\$ -	\$ 108,914	\$ 4,332	\$ 2,482	\$ 4,351	\$ 19	0.4%		
Transmission & Distribution	83,444	341,994	59,512	36,270	128,932	30,987	(5,283)	-14.6%		
Total Capital Facilities Fund	\$ 140,538	\$ 341,994	\$ 168,426	\$ 40,602	\$ 131,414	\$ 35,338	\$ (5,264)	-13.0%		
BVB Sustainability Fund										
Source of Supply	\$ 148,633	\$ 168,943	\$ 94,268	\$ -	\$ 27,956	\$ -	\$ -	--		
Administration	2,864	3,853	4,532	4,020	6,197	5,582	1,562	38.9%		
Total BVB Sustainability Fund	\$ 151,497	\$ 172,796	\$ 98,800	\$ 4,020	\$ 34,153	\$ 5,582	\$ 1,562	38.9%		
Operations & Maintenance										
Water Production	\$ 1,244,203	\$ 1,145,473	\$ 1,235,640	\$ 1,212,877	\$ 1,260,525	\$ 1,353,965	\$ 141,088	11.6%		
Conservation/Public Information	261,500	280,909	272,135	332,931	272,529	345,679	12,748	3.8%		
Transmission & Distribution	932,958	984,930	1,024,684	1,041,663	963,965	1,115,292	73,629	7.1%		
Customer Field Service	758,595	778,424	819,445	861,510	850,663	953,300	91,790	10.7%		
Water Operations	871,115	803,722	900,576	964,544	896,842	1,005,390	40,846	4.2%		
Customer Accounts	1,002,706	1,140,352	1,093,349	1,188,562	1,151,272	1,268,602	80,040	6.7%		
Administration	1,507,664	1,872,664	1,746,605	1,936,967	1,781,052	2,180,776	243,809	12.6%		
Sub-total	\$ 6,578,741	\$ 7,006,474	\$ 7,092,434	\$ 7,539,054	\$ 7,176,848	\$ 8,223,004	\$ 683,950	9.1%		
Capitalized Labor	(376,575)	(415,011)	(325,228)	(592,998)	(343,164)	(340,748)	252,250	42.5%		
Total Operations & Maintenance Fund	\$ 6,202,166	\$ 6,591,463	\$ 6,767,206	\$ 6,946,056	\$ 6,833,684	\$ 7,882,256	\$ 936,200	13.5%		
Fixed Asset Fund										
General Plant & Equipment	\$ 721,329	\$ 294,283	\$ 503,577	\$ 863,000	\$ 332,223	\$ 588,228	\$ (274,772)	-31.8%		
Total Fixed Asset Fund	\$ 721,329	\$ 294,283	\$ 503,577	\$ 863,000	\$ 332,223	\$ 588,228	\$ (274,772)	-31.8%		
Total Expenditures	\$ 14,732,080	\$ 17,004,229	\$ 20,047,148	\$ 12,952,232	\$ 14,415,960	\$ 12,905,741	(46,491)	-0.4%		

FISCAL YEAR 2022-23

DWP Budget Summary

	Revenue	Operations and Maintenance	Debt	Rehabilitation	Growth	BVB Sustainability	General Plant	To (From) Reserves	Total
Revenues	\$11,061,132	\$ -	\$ 2,008	\$ -	\$ -	\$ -	\$ -		\$11,063,140
Loan/Grant Proceeds				-	-				-
Revenue Transfers In		11,061,132	3,178,876	2,112,829	(1,213,453)	(1,248,791)	(1,254,373)		
Expenditures		(7,882,256)	(1,068,055)	(3,326,282)	(35,338)	(5,582)	(588,228)		(12,905,741)
Net Revenues	11,061,132	3,178,876	2,112,829	(1,213,453)	(1,248,791)	(1,254,373)	(1,842,601)	-	(1,842,601)
Revenue Transfers	(11,061,132)	(3,178,876)	(2,112,829)	1,213,453	1,248,791	1,254,373	1,842,601	(1,842,601)	1,842,601
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,842,601)	\$ -

**DWP FY 2022-23
EXPENDITURES BUDGET
Total Expenditures \$12,905,741**



- | | |
|----------------------------|----------------------|
| ■ Operations & Maintenance | ■ Debt Service |
| ■ Infrastructure Projects | ■ Operational Assets |



Department of Water

DWP RESERVES & CASH BALANCES FISCAL YEAR 2022/23

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:

Description	Schedule #
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 2022/23 before allocations is \$8,223,004. The DWP's Financial Reserve Policy for Operations and Maintenance requires 3 months of operating expenses, or \$2,055,751 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.

In January 2021, the Board adopted the 2021 Water Master Plan (the Master Plan) which evaluated the current and future needs of the water system based upon demand projections and existing facilities. The Master plan spans several decades. Priority I Improvements total \$32,550,000 and are targeted for completion by 2031. These improvements will be primarily funded from water rates and existing reserves.

DWP Reserves and Cash Balances

As part of the Financial Reserve Policy, the Board 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 \$1,700,000. The Government Finance Officers Association (GFOA) “best practices” recommends reserving 25% of annual depreciation expense plus projected capital spending for the upcoming fiscal year. Using the GFOA method would result in a Capital Improvements Projects Reserve of \$3.9 million.

The Water Master Plan does not include funding requirements for meter replacements. While the DWP has upgraded meter reading equipment with 100% radio-read technology, these assets will eventually need to be replaced. In FY 2020/21, the DWP began reserving for meter replacements. The FY 2022/23 Budget includes an annual reserve provision of \$185,065 for replacement of meters and radio endpoints. With this reserve plan, future meter replacements would be funded primarily from the reserve fund and partially with annual revenues.

In FY 2020/21, the Board established an asset replacement reserve of \$241,221 for the Big Bear Shores RV Park Water System (RV Park) to provide for further system rehabilitation. The reserve was funded from historical net revenues from RV Park water rates. The Big Bear Shores RV Park Water System Reserve is expected to total \$220,406 as of June 30, 2023.

In total, voluntary rehabilitation reserves as of June 30, 2023, are projected to be \$1,802,692.

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 2022/23. This reserve balance for June 30, 2023, is expected to be \$148,602.

Infrastructure reserves are projected to total \$1,951,294 as of June 30, 2023.

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. In FY 2021/22 the vehicle and field equipment replacement plan was re-evaluated. The values of the current fleet were updated, and the provision was reduced from 100% to 90% of annual depreciation expense. A portion of this reserve will fund vehicle replacement in FY 2022/23. This reserve balance as of June 30, 2023, is projected to be \$565,725.

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.

DWP Reserves and Cash Balances

The Reserve Funds for the DWP's Debt Service held by the Trustee (MUFG Union Bank) for 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 2022/23 Budget projects a net increase in assigned reserves of \$456,442 compared to the FY 2021/22 Adopted Budget. Unassigned reserves are expected to be \$5,533,924 as of June 30, 2023.

Projected Unrestricted Cash Balance

	YTD
Unrestricted Cash Balance 6/30/21	\$ 8,115,657
Projected Unrestricted Cash Balance 6/30/22	\$ 8,457,576
Transfer to Unrestricted Reserves	1,649,118
Projected Unrestricted Cash Balance 6/30/23	\$ 10,106,694
Less: Amounts Assigned to Reserves	
O&M Reserves	\$ (2,055,751)
Capital Projects Rehabilitation and Replacement Reserve	(789,200)
Pumping Plant Replacement Reserve	(117,891)
Reservoir Reserve	(120,000)
Pipeline Replacement Reserve	-
Depreciation Reserve (USDA-requirement)	(148,602)
Meter Replacement Reserve	(555,195)
Big Bear Shores RV Park Water System Asset Reserve	(220,406)
Vehicle and Equipment Replacement Reserve	(565,725)
Assigned Balances	<u>(4,572,770)</u>
Projected Unassigned Cash Balance 6/30/23	<u><u>\$ 5,533,924</u></u>

Assigned Funds

	Assigned Fund Balances				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
	SECTION I OPERATIONS AND MAINTENANCE									
20-00-3465	O&M Reserve Beginning Balance	\$ 1,616,910	\$ 1,654,250	\$ 1,714,256	\$ 1,802,573	\$ 1,802,573	\$ 1,884,764			
20-00-3030	Fund adjustment as directed by the Board	37,340	60,006	88,317	82,191	82,191	170,987			To provide 25% of annual gross O&M Costs reserved from fund balance
20-00-3465	Total O&M Reserve	\$ 1,654,250	\$ 1,714,256	\$ 1,802,573	\$ 1,884,764	\$ 1,884,764	\$ 2,055,751	\$ 170,987	9.1%	
	SECTION II INFRASTRUCTURE ASSET RESERVES									
20-00-3470	Capital Projects Reserve Beginning Balance	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200			
20-00-3030	Fund adjustment as directed by the Board						-			
	(Uses) Repayments									
20-00-3470	Total Capital Improvement Reserve	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ 789,200	\$ -	0.0%	
	Pumping Plant Reserve									
20-00-3471	Pumping Plant Reserve Beginning Balance	\$ 167,891	\$ 197,891	\$ 227,891	\$ 257,891	\$ 257,891	\$ 87,891			
20-00-3030	Fund adjustment as directed by the Board						-			
22-50-6665	Provision for Pumping Plant Replacement	30,000	30,000	30,000	30,000	\$ 30,000	30,000			
	Uses				(200,000)	\$ (200,000)	-			
20-00-3471	Total Pumping Plant Reserve	\$ 197,891	\$ 227,891	\$ 257,891	\$ 87,891	\$ 87,891	\$ 117,891	\$ 30,000	34.1%	
	Reservoir Reserve									
20-00-3472	Reservoir Reserve Beginning Balance	\$ 120,000	\$ 120,000	\$ 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	-	-	-	-	-	-			
	Uses									
20-00-3472	Total Reservoir Reserve	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -		
	Pipeline Replacement Reserve									
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									
20-00-3473	Total Pipeline Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Short-lived Asset Reserve (USDA)									
20-00-3475	Depreciation Reserve Beginning Balance	166,470	198,870	231,270	263,670	263,670	116,202			
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				(90,000)	(179,868)	-			Replaced 6 well pumpng units
20-00-3475	Total Short-lived Asset Reserve (USDA)	\$ 198,870	\$ 231,270	\$ 263,670	\$ 206,070	\$ 116,202	\$ 148,602	\$ (57,468)	-27.9%	
	Meter Replacement Reserve									
20-00-3480	Meter Replacement Reserve Beginning Balance	\$ 170,000	\$ 170,000		\$ 185,065	\$ 185,065	\$ 370,130			
20-00-3030	Fund adjustment as directed by the Board	-	-							
22-55-6675	Provision for Meter Replacement	-	-	185,065	185,065	185,065	185,065			
	Uses		(170,000)							
20-00-3480	Total Meter Replacement Reserve	\$ 170,000	\$ -	\$ 185,065	\$ 370,130	\$ 370,130	\$ 555,195	\$ 185,065		
20-00-3490	Big Bear Shores RV Asset Reserve									
	Big Bear Shores RD Asset Reserve Beginning Balance			\$ -	\$ 241,221	\$ 241,221	\$ 220,406			
	Fund adjustment as directed by the Board			241,221						
	Uses					\$ (20,815)	\$ -			Replaced RV Park Well #2 Pump
	Total Big Bear Shores RV Asset Reserve			\$ 241,221	\$ 241,221	\$ 220,406	\$ 220,406	\$ (20,815)		
	SECTION III									
20-00-3460	Vehicle and Equipment Reserve Beginning Balance	\$ 410,902	\$ 345,319	\$ 326,896	399,143	\$ 413,806	\$ 431,716			
20-00-3030	Fund adjustment as directed by the Board									
10-59-6605	Provision for Vehicle and Equipment Replacement	84,910	84,910	84,910	84,910	84,910	89,009			Per Reserve Policy
10-59-6614	Provision for Facility Improvements						-			
10-98-6615	Provision for Office Equipment Replacement	17,000	17,000	17,000	30,000	30,000	30,000			Provision for IT infrastructure replacement every 5 years
10-98-6616	Provision for Software Replacement		60,000	60,000	60,000	60,000	60,000			Provision for Accounting/Utility Billing software replacement every 5 years
	Uses	(167,493)	(180,333)	(75,000)	(157,000)	(157,000)	(45,000)			Vehicle purchase funded from reserves \$45,000
20-00-3460	Total Vehicle and Equipment Reserve	\$ 345,319	\$ 326,896	\$ 413,806	\$ 417,053	\$ 431,716	\$ 565,725	\$ 148,672	35.6%	
	Total Assigned Fund Balance	\$ 3,475,530	\$ 3,409,513	\$ 4,073,426	\$ 4,116,329	\$ 4,020,309	\$ 4,572,770	\$ 456,442	11.1%	

Debt Reserve Requirements

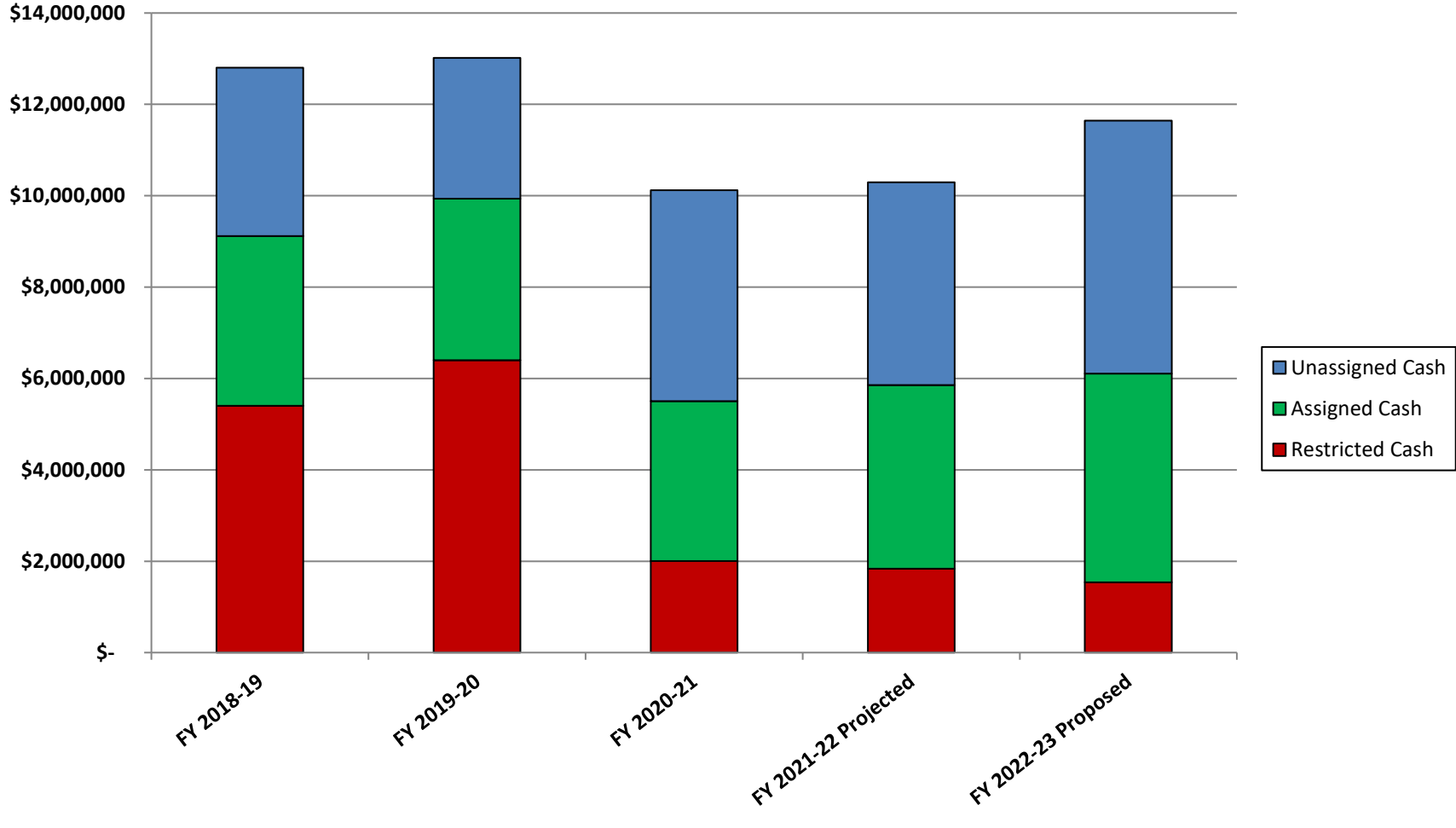
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Maximum Annual Debt Service						
SECTION IV						
	1996 Revenue Refunding Bonds	\$ 3,409,840	\$ 3,409,840	\$ -	\$ -	\$ -
	California DWR Loan		-	-	-	-
	USDA 2010 Bond	\$ 143,225	143,225	143,225	143,225	143,225
	USDA 2012 Bond	\$ 208,383	208,383	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	55,926
	CEC Loan (reserve not required)					
	USDA 2019 Bond		448,300	448,300	448,300	448,300
Total		\$ 3,948,349	\$ 4,396,649	\$ 986,809	\$ 986,809	\$ 986,809

FISCAL YEAR 2022-23

Provisions for Asset Replacement/Repair

	Provisions				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
10-59-6605	Provision for Vehicle and Equipment Replacement	\$ 84,910	\$ 84,910	\$ 84,910	\$ 84,910	\$ 84,910	\$ 89,009	\$ 4,099	4.83%	New reserve plan adopted
10-98-6615	Provision for Office Equipment Replacement	17,000	17,000	17,000	30,000	30,000	30,000	-	0.00%	
10-98-6616	Provision for Software Replacement	-	60,000	60,000	60,000	60,000	60,000	-	0.00%	
22-50-6650	Provision for Depreciation (USDA)	32,400	32,400	32,400	32,400	32,400	32,400	-	0.00%	
22-50-6660	Provision for Reservoir Replacement	-	-	-	-	-	-	-	--	
22-50-6665	Provision for Pumping Plant Replacement	30,000	30,000	30,000	30,000	30,000	30,000	-	0.00%	
22-55-6670	Provision for Pipeline Replacement	-	-	-	-	-	-	-	--	
22-55-6675	Provision for Meter Replacement	-	-	185,065	185,065	185,065	185,065	-	0.00%	
Total		\$ 164,310	\$ 224,310	\$ 409,375	\$ 422,375	\$ 422,375	\$ 426,474	\$ 4,099	0.97%	

Cash Balances





Department of Water

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 USDA Rural Development Department 2010 Bond: Principal and interest total for FY 2022/23 are budgeted at \$141,889. The principal payment for FY 2022/23 is budgeted at \$74,000. Interest expense (accrual basis) totals \$67,889 for FY 2022/23. 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, 2022, is projected to be \$2,914,000. The projected balance as of June 30, 2023 is expected to be \$2,840,000. 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.

- (2) In December 2012, the DWP fully utilized funding from the USDA from the 2012 Bond. Principal and interest total for FY 2022/23 are budgeted at \$207,005. The principal payment for FY 2022/23 is budgeted at \$92,000. Interest expense (accrual basis) totals \$115,005 for FY 2022/23. 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, 2022, is projected to be \$4,205,000. The projected balance as of June 30, 2023, is expected to be \$4,113,000. 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.

- (3) 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 2022/23 are budgeted at

\$129,931. The principal payment for FY 2022/23 is budgeted at \$55,000. Interest expense (accrual basis) totals \$74,931 for FY 2022/23. The unpaid principal balance of the USDA 2013 Bond as of June 30, 2022 is projected to be \$2,766,000. The projected principal balance as of June 30, 2023 is expected to be \$2,711,000. 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.

- (4) 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 2022/23 are budgeted at \$50,186 and the annual fee to IBank is \$2,783. The principal payment for FY 2022/23 is budgeted at \$26,464. Interest expense (accrual basis) totals \$23,722 for FY 2022/23. The unpaid principal balance of the IBank Loan as of June 30, 2022, is projected to be \$927,755. The projected principal balance as of June 30, 2023 is expected to be \$901,291. The IBank loan matures August 1, 2046. The loan agreement includes a prepayment penalty through the 12th year. The IBank Loan funded the Big Bear Blvd. Pipeline Replacement Project.
- (5) 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 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 2022/23 total \$81,439. Principal payments are budgeted for \$75,784. Interest Expense (accrual basis) is budgeted for \$5,655. The unpaid principal balance of the CEC Loan as of June 30, 2022 is projected to be \$546,695. The projected principal balance as of June 30, 2023 is expected to be \$470,911. The loan matures June 22, 2029.
- (6) 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. Principal and interest total for FY 2022/23 are budgeted at \$446,322. Principal payments are budgeted for \$201,600. Interest Expense (accrual basis) is budgeted for \$244,722. The unpaid principal balance of the USDA 2019 Bonds as of June 30, 2022 is projected to be \$11,609,200. The projected principal balance as of June 30, 2023 is expected to

be \$11,407,600.

The 2019 Bonds and the associated \$3,000,000 grant were used to replace approximately 8.3 miles of pipelines 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						
	\$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 2019 Bonds	TOTALS
Principal	\$ 74,000	\$ 92,000	\$ 55,000	\$ 26,464	\$ 75,784	\$ 201,600	\$ 524,848
Interest	67,889	115,005	74,931	23,722	5,655	244,722	531,924
Gross Totals	\$ 141,889	\$ 207,005	\$ 129,931	\$ 50,186	\$ 81,439	\$ 446,322	\$ 1,056,772
Professional Fees	1,850	2,170	2,170	2,783	--	2,310	11,283
TOTALS	\$ 143,739	\$ 209,175	\$ 132,101	\$ 52,969	\$ 81,439	\$ 448,632	\$ 1,068,055

Debt Service Fund

Fund	Debt Service				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
21-85-6400	Professional Services	\$ 13,726	\$ 20,304	\$ 14,871	\$ 15,646	\$ 14,606	\$ 11,283	\$ (4,363)	-27.88%	Reduced fees for 1996 Bonds: Trustee, Disclosures, and Arbitrage Calculations
21-85-6501	Principal USDA 2010 Bond	68,000	69,000	71,000	73,000	73,000	74,000	1,000	1.37%	Per amortization tables
21-85-6510	Interest Expense USDA 2010 Bond	74,670	73,037	71,363	69,641	69,641	67,889	(1,752)	-2.52%	Per amortization tables
21-85-6511	Principal USDA 2012 Bond	82,000	85,000	87,000	90,000	90,000	92,000	2,000	2.22%	Per amortization tables
21-85-6512	Interest Expense USDA 2012 Bond	124,534	122,258	119,907	117,494	117,494	115,005	(2,489)	-2.12%	Per amortization tables
21-85-6513	Principal USDA 2013 Bond	49,000	51,000	52,000	54,000	54,000	55,000	1,000	1.85%	Per amortization tables
21-85-6514	Interest Expense USDA 2013 Bond	80,719	79,331	77,908	76,436	76,436	74,931	(1,505)	-1.97%	Per amortization tables
21-85-6516	Interest Expense Ibank CLEEN 17-002	27,136	26,478	25,802	25,107	25,107	23,722	(1,385)	-5.52%	Per amortization tables
21-85-6517	Principal Ibank CLEEN 17-002	23,789	24,432	25,091	25,769	25,769	26,464	695	2.70%	Per amortization tables
21-85-6518	Principal - CEC Loan	-	75,865	74,287	75,032	75,032	75,784	752	1.00%	Per amortization tables
21-85-6519	Interest Expense - CEC Loan	-	5,197	6,775	6,031	6,031	5,655	(376)	-6.23%	Per amortization tables
21-85-6520	Principal USDA 2019 Bond	-	-	193,300	197,500	197,500	201,600	4,100	2.08%	Per amortization tables; prior budget was based upon estimated draws; loan is fully drawn
21-85-6521	Interest Expense USDA 2019 Bond	-	31,294	165,333	247,046	231,338	244,722	(2,324)	-0.94%	Per amortization tables; prior budget was based upon estimated draws; loan is fully drawn
21-85-6596	Interest Expense 1996 Refunding Bonds	666,900	502,500	280,350	-	-	-	-	--	In-substance defeasance effective April 1, 2021 eliminated future debt service requirements
21-85-6597	Principal 1996 Bonds	2,700,000	2,860,000	3,030,000	-	-	-	-	--	In-substance defeasance effective April 1, 2021 eliminated future debt service requirements
21-85-6598	Amortization Expense	64,658	64,658	48,494	-	-	-	-	--	In-substance defeasance effective April 1, 2021 accelerated recognition of amortization
21-00-4640	(Gain) loss on Defeasance			272,833		-				
Total		\$ 3,975,132	\$ 4,090,354	\$ 4,616,314	\$ 1,072,702	\$ 1,055,955	\$ 1,068,055	\$ (4,647)	-0.43%	

Debt Coverage Analysis

	Fiscal Year 2022-23	
Gross Revenues (excludes grant and loan proceeds)	\$	11,063,140
Operations & Maintenance Expenses		7,882,256
Net Revenues	\$	3,180,884
Debt Service Requirement*		
1996 Bonds	\$	-
IBank Loan		55,926
2010 - USDA		143,225
2012 - USDA		208,383
2013 - USDA		130,975
2019 - USDA		448,300
100% Maximum Debt Service	\$	986,809

120% test

120% of Maximum Debt Service	\$	1,184,171
Excess Revenues	\$	1,996,713
Ratio		322%

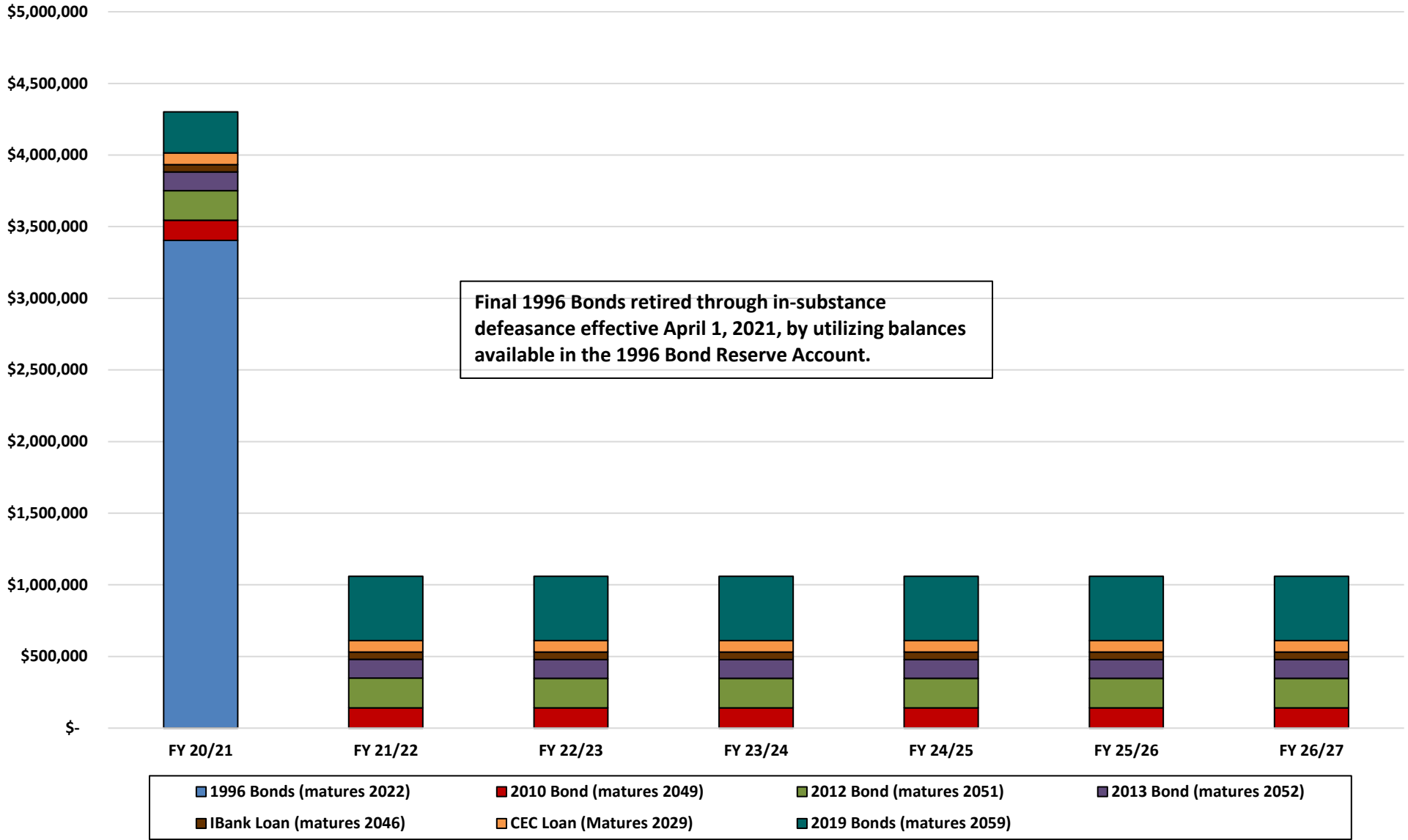
100% Test

Gross Revenues less Connection Fees	\$	10,263,785
Operations & Maintenance Expenses		7,882,256
Net Revenues	\$	2,381,529
Excess Revenues	\$	1,394,720
Ratio		241%

* CEC Promisory Note is not parity debt

FISCAL YEAR 2022-23

Debt Service Payments





Department of Water

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. Phases I and II of the project were completed in late 2020. Phase III construction (final phase) is expected to be completed in the summer of 2022. Appropriations for Phases III will be carried forward from the prior year budget. In total 8.3 miles of pipelines will be replaced with this funding from the USDA.

In January 2021, the Board adopted a 10-year Capital Improvement plan. Incorporated in that plan is the replacement of specific pipeline segments to improve fire flow and water system operation. The FY 2022/23 Budget provides \$1.65 Million for the engineering and construction of approximately 1/2 mile of pipelines as prioritized in the Capital Improvement Plan.

In March 2022, the Board authorize staff to re-prioritize drilling and equipping Division Well #9. The drilling contract was award in March. Construction of the associated pumping plant is plan for FY 2022/23.

In June 2020, the DWP completed the radio-read meter installation project. This project started in October 2014 and installation was completed using in-house labor. In FY 2022/23 The DWP will replace approximately 400 old Hersey radio-read 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

DEPT	ACCT	ACCT NAME	PROJECT NAME	DIRECT COST	ALLOCATED LABOR		Total	
					Acct Direct	Indirect		
50	9010	Capital Outlay - Engineering Wells	On-call Engineering - Wells	\$ 7,500	\$ 856	\$ 7,500	\$ 856	\$ 8,356
50	9015	Capital Outlay - Engineering Reservoirs		-	-	-	-	-
50	9025	Capital Outlay - Other Professional Services	On-call Hydrogeology	2,500	285	2,500	285	2,785
50	9250	Capital Outlay - Wells and Boosters	Pump Replacements (3)	90,000	10,272			
50	9250	Capital Outlay - Wells and Boosters	Re locate PRV on Villa Grove	60,000	6,848			
50	9250	Capital Outlay - Wells and Boosters	Equip Division Well #9	850,000	97,011	1,000,000	114,131	1,114,131
50	9251	Capital Outlay Telemetry - Wells		-	-	-	-	-
50	9253	Capital Outlay - Chlorine Stations		-	-	-	-	-
50	9260	Capital Outlay - Reservoirs		-	-	-	-	-
50	9280	Capital Outlay - Pressure Valves		-	-	-	-	-
55	9020	Capital Outlay - Engineering - Mains	On-call Engineering - Mains	2,500	285			
55	9020	Capital Outlay - Engineering - Mains	Engineering - Design Pipeline	200,000	22,826	202,500	23,111	225,611
55	9025	Capital Outlay - Other Professional Services	On-call Environmental	2,500	285	2,500	285	2,785
55	9255	Capital Outlay - Land		-	-	-	-	-
55	9255	Capital Outlay - Land		-	-	-	-	-
55	9265	Capital Outlay - Mains and Services	2023 Pipeline Replacement Project	1,100,000	125,544			-
55	9265	Capital Outlay - Mains and Services	Division Pipeline	350,000	39,946	1,450,000	165,490	1,615,490
55	9266	Capital Outlay - Hydrants	Replace Fire Hydrants	15,516	1,771	15,516	1,771	17,287
55	9270	Capital Outlay - Meters (Replacement)	5/8' X 3/4" AccuStream w/ SmartPoint	23,760	2,712			
55	9270	Capital Outlay - Meters (Replacement)	1" AccuStream w/ SmartPoint	4,579	523			
55	9270	Capital Outlay - Meters (Replacement)	1 1/2" OMNI R2	9,590	1,094			
55	9270	Capital Outlay - Meters (Replacement)	2" OMNI R2	13,426	1,532			
55	9270	Capital Outlay - Meters (Replacement)	5/8' X 3/4" AccuStream w/ Double SmartPoint	1,562	178			
55	9270	Capital Outlay - Meters (Replacement)	5/8' X 3/4" AccuStream w/ SmartPoint Cable Only	13,469	1,537			
55	9270	Capital Outlay - Meters (Replacement)	SmartPoint (End Point)	13,469	1,537			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 6"	5,280	603			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 12"	1,396	159			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 18"	1,940	221			
55	9270	Capital Outlay - Meters (Replacement)	5/8" resetter 24"	1,358	155			
55	9270	Capital Outlay - Meters (Replacement)	5/8" retro setter	5,344	610			
55	9270	Capital Outlay - Meters (Replacement)	1" resetter 10"	937	107			
55	9270	Capital Outlay - Meters (Replacement)	1" retro setter	356	41			
55	9270	Capital Outlay - Meters (Replacement)	Misc. Meter Support Hardware	539	61	97,005	11,070	108,075
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Plastic	24,244	2,767			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Plastic	16,162	1,845			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Wood	5,387	615			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Lid Composite	9,266	1,058			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Plastic	10,883	1,242			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Lid Plastic	5,280	603			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid (sport mat)	15,624	1,783			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid 2" Box (sport mat)	8,620	984			
55	9271	Capital Outlay - Meter Boxes (Replacement)	2" Meter Box Lid Composite	2,694	307			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Meter Box Plastic Grade Ring	9,266	1,058			
55	9271	Capital Outlay - Meter Boxes (Replacement)	Frost Lid Wood Box (sport mat)	593	68	108,019	12,330	120,349
55	9295	Capital Outlay - Basic Materials	Asphalt Trench Repair	100,000	11,413	100,000	11,413	111,413
TOTAL CAPITAL OUTLAY				\$ 2,985,540	\$ 340,742	\$ 2,985,540	\$ 340,742	\$ 3,326,282

System Rehabilitation

Source of Supply/Water Production

Fund	System Rehabilitation				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
Dept	Source of Supply/Production									
22-50-9010	Capital Outlay - Engineering Wells	\$ 98,194	\$ -	\$ -	\$ 2,500	\$ 490,237	\$ 7,500	\$ 5,000	200.00%	Increase funding for on-call services
22-50-9015	Capital Outlay - Engineering Reservoirs	-	-	-	-	17,500	-	-	--	
22-50-9025	Capital Outlay - Other Professional Services	11,931	-	-	2,500	2,632	2,500	-	0.00%	On-call services
22-50-9250	Capital Outlay - Wells and Boosters	1,781,087	368,247	110,828	290,000	390,349	1,000,000	710,000	244.83%	Equip Division Well #9; relocate PRV
22-50-9251	Capital Outlay Telemetry - Wells	57,314	188,422	19,247	-	-	-	-	--	
22-50-9253	Capital Outlay - Chlorine Stations	-	-	-	-	-	-	-	--	
22-50-9260	Capital Outlay - Reservoirs	-	-	-	-	-	-	-	--	
22-50-8222	Overhead Allocation	102,257	35,536	817	50,363	20,000	115,272	64,909	128.88%	Increase in effort related to new well and PRV
Total		\$ 2,050,783	\$ 592,205	\$ 130,892	\$ 345,363	\$ 920,718	\$ 1,125,272	\$ 779,909	225.82%	

System Rehabilitation

Transmission and Distribution

Fund	System Rehabilitation				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23			
Dept	Transmission and Distribution	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
22-55-9020	Capital Outlay - Engineering - Mains	\$ 332,841	\$ 660,539	\$ 475,364	\$ 202,500	\$ 308,164	\$ 202,500	\$ -	0.00%	
22-55-9025	Capital Outlay - Other Professional Services	86,050	50,803	45,146	2,500	2,428	2,500	-	0.00%	
22-55-9265	Capital Outlay - Mains and Services	204,292	3,440,422	6,832,175	2,600,000	4,287,931	1,450,000	(1,150,000)	-44.23%	Decreased scope of pipeline construction to accommodate need for added source of supply (Division Well #9)
22-55-9266	Capital Outlay - Hydrants	30,454	-	-	14,000	7,583	15,516	1,516	10.83%	
22-55-9270	Capital Outlay - Meters (Replacement)	491,063	352,583	40,547	123,524	52,674	97,005	(26,519)	-21.47%	Reduced funding to reflect expected replacement activities
22-55-9271	Capital Outlay - Meter Boxes (Replacement)	125,292	98,434	82,920	101,250	33,424	108,019	6,769	6.69%	
22-55-9275	Capital Outlay - Telemetry Meters	-	-	-	-	-	-	-	--	
22-55-9295	Capital Outlay - Basic Materials	-	-	-	100,000	125,969	100,000	-	0.00%	
22-55-8222	Overhead Allocation	220,643	318,353	285,781	536,715	289,640	225,470	(311,245)	-57.99%	Based upon expected direct labor
Total		\$ 1,490,635	\$ 4,921,134	\$ 7,761,933	\$ 3,680,489	\$ 5,107,812.57	\$ 2,201,010	\$ (1,479,479)	-40.20%	



Department of Water

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

Fund: 23

Departments: 50 and 55

In FY 2022/23, provisions have been made for new connections to the system and also for miscellaneous on-call consulting services.

**CAPITAL PROJECTS
GROWTH RELATED**

DEPT	ACCT	ACCT NAME	PROJECT NAME	DIRECT COST	ALLOCATED LABOR	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	4,350	1	4,350	1	4,351
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	2	9,461	2	9,463
55	9271	Capital Outlay - Meter Boxes (New Connections)	Meter Box Plastic	3,520	-			
55	9271	Capital Outlay - Meter Boxes (New Connections)	Meter Box Lid Plastic	1,080	-			
55	9271	Capital Outlay - Meter Boxes (New Connections)	Frost Lid 1" sport mat	920	-	5,520	-	5,520
55	9272	Capital Outlay - Service Lines (New Connections)	Services	16,000	3	16,000	3	16,003
55	9275	Capital Outlay - Telemetry Meters		-	-	-	-	-
55	9299	Capital Outlay - Developer Reimbursement		-	-	-	-	-
Total				\$ 35,331	\$ 6	\$ 35,331	\$ 6	\$ 35,337

Capital Facilities - Growth Related

Production

Fund	Capital Facilities - Growth Related				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
Dept	Source of Supply/Production									
23-50-9010	Capital Outlay - Engineering Wells/Boosters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--	
23-50-9025	Capital Outlay - Other Professional Services	57,094	-	97,357	3,700	1,850	4,350	650	17.57%	On-call services: TRT/GSP meetings
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	-	-	-	-	-	-	-	--	
23-50-8223	Overhead Allocation	-	-	11,557	632	632	1	(631)	-99.93%	
Total		\$ 57,094	\$ -	\$ 108,914	\$ 4,332	\$ 2,482	\$ 4,351	\$ 19	0.43%	

Capital Facilities - Growth Related

Transmission and Distribution

Fund	Capital Facilities - Growth Related	FY 2018-19	FY 2019-20	FY 2020-21	(A)	FY 2021-22	(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2021-22		FY 2022-23			
Dept	Transmission and Distribution	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
23-55-9020	Capital Outlay - Engineering - Mains	\$ -	\$ 20,537	\$ -	\$ -	\$ -	\$ -	\$ -	--	
23-55-9025	Capital Outlay - Other Professional Services	-	6,619	-	-	-	-	-	--	
23-55-9255	Capital Outlay - Land	-	-	-	-	-	-	-	--	
23-55-9265	Capital Outlay - Mains and Services	-	222,600	-	-	-	-	-	--	
23-55-9266	Capital Outlay - Hydrants	-	-	-	-	-	-	-	--	
23-55-9270	Capital Outlay - Meters (New Connections)	11,564	10,469	12,270	9,461	29,748	9,461	-	0.00%	Assumes 40 new connections
23-55-9271	Capital Outlay - Meter Boxes (New Connections)	5,860	5,892	7,333	5,520	12,221	5,520	-	0.00%	Assumes 40 new connections
23-55-9272	Capital Outlay - Services (New Connections)	12,345	14,755	12,837	16,000	50,178	16,000	-	0.00%	Assumes 40 new connections
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	53,675	61,122	27,072	5,289	36,785	6	(5,283)	-99.88%	Assumes 40 new connections
Total		\$ 83,444	\$ 341,994	\$ 59,512	\$ 36,270	\$ 128,932	\$ 30,987	\$ (5,283)	-14.57%	



Department of Water

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 (BBARWA), 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 regulatory review. BBARWA is the lead agency for the project. BBARWA has been awarded approximately \$7,700,000 in grants for the project.

In FY 2019/20, additional funding was authorized in support of Replenish Big Bear. In January 2022, additional funding of \$100,000 was authorized for the project. Prior appropriations are expected to be carried forward to FY 2022/23. No additional appropriations were agreed to by BVBGSA or its member agencies for FY 2022/23. Spending for FY 2022/23 is limited to administrative costs such as bank and legal fees.

Danielle D. McGee
Chief Financial Officer

Fund	Sustainability Agency and Replenish Big Bear				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
	Administrative and General Expenses	\$ 2,864	\$ 3,853	\$ 4,532	\$ 4,020	\$ 6,197	\$ 5,582	\$ 1,562	38.86%	Audit fees omitted from prior budget; add insurance and memberships
	Sustainability - Source of Supply	148,633	168,943	94,268	-	27,956	-	-	--	Replenish Big Bear project has encumbrances from FY 18-19 and FY 19-20 that will carryforward to FY 21/22; no new funding is being requested at this stage
Total		\$ 151,497	\$ 172,796	\$ 98,800	\$ 4,020	\$ 34,153	\$ 5,582	\$ 1,562	38.86%	

Fund	Sustainability Agency and Replenish Big Bear				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22	FY 2021-22	FY 2022-23			
Dept	Administration				Adopted Budget Total	Projected	Proposed Budget	Change	%	
30-98-6114	Office Supplies	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	-	--	No supplies expected for FY 21/22
30-98-6315	Computers and Software		400	-	-	-	-	-	--	
30-98-6335	Bank Fees and Misc Fees	1,095	1,227	826	1,020	758	840	(180)	-17.65%	1/4 Share of annual bank fees
30-98-6480	Professional Services - Audit	975	978	997	-	1,038	1,200	1,200	--	1/4 share of expected audit fees (omitted from FY 21/22 Budget)
30-98-6486	Legal Fees - GSA	731	1,221	2,707	3,000	3,860	3,000	-	0.00%	1/4 share of expected legal fees
30-98-6487	Other Expenses - GSA		-	2	-	-	-	-	--	
30-98-6910	Advertising		27	-	-	-	-	-	--	
30-98-6386	Insurance					422	422	422	--	1/4 share of expected ACWA JPIA Insurance
30-98-6927	Memberships					119	120	120	--	1/4 share of expected ACWA Membership
Total		\$ 2,864	\$3,853	\$ 4,532	\$ 4,020	\$ 6,197	\$ 5,582	\$ 1,562	38.86%	

Fund	Sustainability Agency and Replenish Big Bear	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	(A)	FY 2021-22 Projected	(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2021-22 Adopted Budget Total		FY 2022-23 Proposed Budget	Change	%	
Dept	Source of Supply/Production									
30-50-9010	Capital Outlay - Source of Supply Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--	
30-50-9025	Capital Outlay - Other Professional Services	148,633	168,943	94,268	-	27,956	-	-	--	Spending is appropriated through carry forward from prior year
30-50-9250	Capital Outlay - Source of Supply	-	-	-	-	-	-	-	--	
Total		\$ 148,633	\$ 168,943	\$ 94,268	\$ -	\$ 27,956	\$ -	\$ -	--	



Department of Water

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. In 2022, we will be equipping our new Division #9 production well that will be incorporated in the Division Solar Field allowing the DWP to use the maximum power produced by solar. The SOS Department will assume that we will have to replace three pumping units due to age and usage.

The Source of Supply Department is staffed with a Production Supervisor and three Water Production Technicians.

Jason Hall
Water Production Supervisor

Fund:	Operations and Maintenance				(A)	(B)		(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23			
Dept:	Source of Supply/Production	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	
20-50-6010	Salaries	\$ 278,688	\$ 243,861	\$ 277,072	\$ 319,709	\$ 309,457	\$ 356,219	\$ 36,510	11.42%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-50-6013	Salaries - Disability	263	-	-	-	-	-	-	--	
20-50-6020	Salaries - Overtime	31,272	20,367	20,350	21,852	21,712	22,184	332	1.52%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; overtime hours based upon current trends
20-50-6040	Leave Provision	27,722	30,996	26,612	10,311	27,045	11,530	1,219	11.82%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-50-6080	Direct Benefits - Cafeteria	19,846	19,019	19,846	19,846	20,938	19,846	-	0.00%	
20-50-6081	Payroll Taxes	6,041	4,689	6,855	6,579	6,815	7,182	603	9.17%	COLA moved from July to February. 4.071% COLA implemented 2/1/22 Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-50-6082	Direct Benefits	4,051	3,796	3,957	3,690	3,858	4,090	400	10.84%	New certifications earned by water production staff
20-50-6083	Retirement Benefits	121,908	139,434	133,166	147,076	150,011	152,636	5,560	3.78%	Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February; offset by reduction in SBCERA rates of approximately 3%
20-50-6084	Health and Wellness	41,098	44,184	44,891	48,081	50,890	51,111	3,030	6.30%	Assumes medical increase 8%; Dental=6%; Vision =8%; Life=0%
20-50-6088	ER match 457	61	2,950	3,263	3,542	3,613	3,905	363	10.26%	Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February
20-50-6090	Disaster Labor	-	12,825	8,114	-	8,335	-	-	--	
20-50-5175	Chemicals/Filter Material	15,046	20,118	16,649	31,080	23,587	29,070	(2,010)	-6.47%	
20-50-5550	Utilities - Gas	1,487	1,487	1,487	1,488	3,307	1,487	(1)	-0.06%	
20-50-5560	Utilities - Electric	558,085	409,046	499,385	434,586	498,825	523,767	89,181	20.52%	BVES implemented an increase in Feb 2021 of approximately 28% and another 4% in Feb 2022. The adopted budget for FY 21-22 did not incorporate these increases. Production (electrical consumption) is projected to be flat for FY 22-23
20-50-6232	Maintenance - Pump Equip	12,583	19,131	6,428	23,000	24,483	16,500	(6,500)	-28.26%	Based upon projected needs
20-50-6235	Maintenance - Pressure Valves	16,839	29,569	24,194	27,900	28,068	28,000	100	0.36%	
20-50-6240	Maintenance - Wells	20,548	29,636	23,803	35,000	16,697	33,400	(1,600)	-4.57%	Based upon current trends and increases in cost of materials
20-50-6242	Maintenance - Reservoirs	9,782	11,263	24,950	5,000	2,500	5,000	-	0.00%	
20-50-6245	Maintenance - Telemetry	17,951	28,177	14,767	12,000	16,972	16,000	4,000	33.33%	Based upon current trends and increases in cost of materials
20-50-6275	Maintenance - Water Treatment	6,782	12,182	20,827	17,000	17,521	19,800	2,800	16.47%	Based upon current trends and increases in cost of materials
20-50-6315	Computers and Software	-	3,251	83	-	-	2,500	2,500	--	Scheduled replacements - 3-year cycle
20-50-6366	Licenses & Permits	1,950	2,000	1,900	2,250	2,250	2,250	-	0.00%	
20-50-6370	Rent/Lease Expense	25,154	25,413	26,923	15,575	1,043	15,595	20	0.13%	
20-50-6400	Professional Services	23,323	27,760	25,583	22,500	18,034	27,200	4,700	20.89%	Increase testing Lake William for well blending project
20-50-6920	Telephone	3,723	4,319	4,535	4,812	4,564	4,692	(120)	-2.49%	
Sub-total		\$ 1,244,203	\$ 1,145,473	\$ 1,235,640	\$ 1,212,877	\$ 1,260,525	\$ 1,353,965	\$ 141,088	11.63%	
20-50-8191	Transfer out to Overhead Pool	(18,107)	(9,400)	(2,554)	(25,869)	(5,000)	(4,804)	21,065	-81.43%	Based upon current trends
Total After Capitalization		\$ 1,226,096	\$ 1,136,073	\$ 1,233,086	\$ 1,187,008	\$ 1,255,525	\$ 1,349,160	\$ 162,150	13.66%	



Department of Water

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. 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 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, 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.

As approved in the Water Conservation Management Plan in 2019, this fiscal year budget incorporates new commercial and institutional incentives that were initially targeted for introduction in fiscal year 2021/22.

The Conservation/Public Information Department staff consists of a Water Conservation/Communications Supervisor and a Water Conservation Specialist.

Water Conservation/Communications Supervisor

Fund	Operations and Maintenance	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	(A)	(B)	(C)=(B)-(A)	(C)/(A)	Explanation	
					FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change		%
Dept	Conservation/Public Information									
20-51-6010	Salaries	\$ 105,882	\$ 112,269	\$ 121,111	\$ 141,078	\$ 113,881	\$ 148,476	\$ 7,398	5.24%	COLA moved from July to February. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-51-6020	Salaries - Overtime	-	31	-	-	-	-	-	--	
20-51-6030	Wages Part-Time	1,808	-	-	-	-	-	-	--	
20-51-6040	Leave Provision	7,140	10,007	10,065	-	3,983	-	-	--	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-51-6080	Direct Benefits - Cafeteria	19,846	19,019	19,846	19,846	13,231	-	(19,846)	-100.00%	New exempt employees no longer receive cafeteria allowance.
20-51-6081	Payroll Taxes	2,413	2,395	2,687	3,159	2,811	3,123	(36)	-1.13%	
20-51-6082	Direct Benefits	695	1,053	500	1,000	500	-	(1,000)	-100.00%	New hires have not yet earned certification bonus
20-51-6083	Retirement Benefits	52,031	56,445	55,969	64,145	54,891	60,544	(3,601)	-5.61%	Turnover in department reduces base wages; SBCERA rates reduced from prior year, approximately 3%; new supervisor hired tier 2 pension status
20-51-6084	Health and Wellness	22,954	26,968	7,026	7,280	6,871	31,097	23,817	327.18%	Assumes medical increase 8%; Dental= 6%; Vision =8%; Life=0%; estimated benefits for vacant conservation specialist position; new supervisor does not received cafeteria, effective increase \$3,971
20-51-6086	Retirement Benefits Temp Emp	68	-	-	-	-	-	-	--	
20-51-6088	ER Match 457	24	1,242	1,308	1,413	1,266	1,447	34	2.40%	
20-51-6090	Disaster Labor	-	4,799	1,939	-	1,606	-	-		
20-51-6110	Supplies	4,753	3,258	5,792	5,990	4,173	6,687	697	11.64%	
20-51-6114	Office Supplies	-	(65)	-	-	-	-	-	--	
20-51-6150	Demand Offset Program	21,700	22,587	17,175	45,550	26,184	45,600	50	0.11%	
20-51-6315	Computer Equipment and Software	-	1,050	3,256	-	-	1,008	1,008	--	Subscription based software
20-51-6400	Professional Services	-	-	-	1,000	3,800	160	(840)	-84.00%	
20-51-6420	Professional Services - Data	3,880	4,074	4,278	4,925	6,004	9,675	4,750	96.45%	Added Chatbot to website
20-51-6910	Advertising	11,000	11,365	14,877	16,695	18,676	16,695	-	0.00%	
20-51-6920	Telephone	595	1,025	1,210	960	1,040	1,200	240	25.00%	Price adjustment; previously under budgeted
20-51-6930	Special Dept Expense	4,858	1,977	2,476	15,450	11,912	15,327	(123)	-0.80%	
20-51-6970	Printing	1,853	1,410	2,620	4,440	1,700	4,640	200	4.50%	
Sub-total		\$ 261,500	\$ 280,909	\$ 272,135	\$ 332,931	\$ 272,529	\$ 345,679	\$ 12,748	3.83%	
20-51-8191	Transfer Out to Overhead Pool		-	(7,598)	-	-	-	-	--	
Total After Capitalization		\$ 261,500	\$ 280,909	\$ 264,537	\$ 332,931	\$ 272,529	\$ 345,679	\$ 12,748	3.83%	



Department of Water

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 pipeline replacement projects with inspection and repairs. T&D will also focus on valve exercising & hydrant program. Additionally, T&D will install a new pressure relief valve station in Sugarloaf.

The Department is staffed by the Water Distribution Supervisor, two Senior Utility Technicians, four Utility Technicians, and one temporary laborer.

Jason Beck
Water Distribution Supervisor

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
Dept	Transmission and Distribution	Actual	Actual	Actual						
20-55-6010	Salaries	\$ 378,510	\$ 411,364	\$ 433,379	\$ 512,037	\$ 428,256	\$ 542,681	\$ 30,644	5.98%	COLA moved from July to February. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-55-6013	Salaries - Disability	210	-	-	-	-	-	-	--	
20-55-6020	Salaries - Overtime	19,183	28,564	46,494	36,201	62,171	57,217	21,016	58.06%	COLA moved from July to February. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February; overtime hours based upon current trends
20-55-6030	Wages Part-Time	11,670	19,704	21,773	19,240	16,928	21,147	1,907	9.91%	COLA moved from July to February. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February
20-55-6040	Leave Provision	36,093	37,105	37,790	-	42,977	12,032	12,032	--	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-55-6080	Direct Benefits - Cafeteria	19,846	19,019	19,846	19,846	827	-	(19,846)	-100.00%	New exempt employees do not receive cafeteria allowance.
20-55-6081	Payroll Taxes	9,138	9,557	10,419	11,283	11,686	11,810	526	4.67%	COLA moved from July to February. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February; increased overtime
20-55-6082	Direct Benefits	5,829	4,867	4,500	4,800	3,600	4,200	(600)	-12.50%	Based upon current certificates earned
20-55-6083	Retirement Benefits	197,372	191,433	194,016	228,971	199,947	212,320	(16,651)	-7.27%	SBCERA rates reduced from prior year and turnover in department reduced pensionable compensation
20-55-6084	Health and Wellness	57,683	64,877	79,683	82,959	91,853	106,980	24,021	28.95%	Assumes medical increase 8%; Dental=6%; Vision =8%; Life=0%; new supervisor does not receive cafeteria; effective increase is \$4,175
20-55-6086	Retirement Benefits Temp Emp	467	774	948	541	736	585	44	8.11%	Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February
20-55-6088	ER Match 457	72	4,503	5,247	5,473	5,191	6,041	567	10.37%	Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February
20-55-6090	Disaster Labor	-	15,233	9,126	-	16,316	-	-	--	
20-55-6140	Basic Materials	72,765	58,943	20,952	42,343	32,549	42,793	450	1.06%	
20-55-6141	Change in inventory	72,797	66,752	58,478	-	(16,778)	-	-	--	
20-55-6215	Maintenance - Hydrants	2,286	6,366	14,502	11,757	8,348	11,757	-	0.00%	
20-55-6250	Maintenance - Mains And Svcs	47,669	43,904	62,732	64,772	57,954	82,609	17,837	27.54%	Material cost increase
20-55-6315	Computer Equipment & Software	-	252	3,391	-	-	1,200	1,200	--	iPad for Crew 3
20-55-6375	Rents And Leases - Equipment	-	343	52	-	-	-	-	--	
20-55-6920	Telephone	1,368	1,370	1,356	1,440	1,404	1,920	480	33.33%	Additional iPad
Sub-total		\$ 932,958	\$ 984,930	\$ 1,024,684	\$ 1,041,663	\$ 963,965	\$ 1,115,292	\$ 73,629	7.07%	
20-55-8191	Transfer Out to Overhead Pool	(113,388)	(132,363)	(93,896)	(155,290)	(119,285)	(73,249)	82,041	-52.83%	Decrease in scope and complexity of construction projects
Total After Capitalization		\$ 819,570	\$ 852,567	\$ 930,788	\$ 886,373	\$ 844,680	\$ 1,042,044	\$ 155,670	17.56%	



Department of Water

Department: Customer Field Service

Fund: 20

Department: 95

The Customer Field Service Department (Meter Department) duties include meter reading, meter maintenance, troubleshooting, turn-on/off, lock-off/unlocks, door tags, check reads, and significant leak investigations. During Calendar year 2021, 2,749 customer leaks were detected. The Department will continue to maintain the Sensus radio read meters. With the completion of the Radio Meter Program, the Department will focus on replacing outdated Hersey Radio Meters and work to improve water meter radio communication signals throughout the Service Area. The Department will be implementing the new Cityworks program.

The Customer Field Service Department is currently staffed with a Customer Field Supervisor, five Water Meter Technicians, and one temporary laborer.

John Gross
Customer Field Supervisor

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
Dept	Customer Field Service									
20-95-6010	Salaries	\$ 350,964	\$ 342,599	\$ 373,711	\$ 442,105	\$ 410,657	\$ 492,037	\$ 49,932	11.29%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-95-6020	Salaries - Overtime	39,970	32,457	26,657	22,914	25,597	29,009	6,095	26.60%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; reallocation of overtime from other departments based upon current trends
20-95-6030	Wages Part-Time	24,794	19,058	20,550	19,240	5,002	21,147	1,907	9.91%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-95-6040	Leave Provision	30,994	30,561	37,570	1,759	30,280	8,555	6,796	386.28%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-95-6080	Direct Benefits - Cafeteria	19,846	19,019	19,846	19,846	20,938	19,846	-	0.00%	
20-95-6081	Payroll Taxes	8,327	8,135	8,680	9,446	9,118	10,362	916	9.70%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-95-6082	Direct Benefits	5,374	5,252	4,335	4,400	4,300	4,300	(100)	-2.27%	
20-95-6083	Retirement Benefits	157,024	165,814	172,530	194,282	200,225	210,213	15,931	8.20%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-95-6084	Health and Wellness	82,341	76,487	74,975	73,872	79,043	81,030	7,158	9.69%	Assumes medical increase 8%; Dental= 6%; Vision =8%; Life=0%
20-95-6086	Retirement Benefits Temp Emp	967	740	860	541	94	585	44	8.11%	
20-95-6088	ER Match 457	93	4,179	4,447	4,698	4,790	5,302	604	12.86%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-95-6090	Disaster Labor		15,376	11,672	-	12,835	-	-	--	
20-95-6256	Maintenance - Meters	6,077	23,953	22,364	30,920	10,604	34,220	3,300	10.67%	Expected increases in material costs
20-95-6258	Maintenance-Hardware/Software	28,175	29,547	37,566	30,187	30,324	30,644	457	1.51%	
20-95-6315	Computer Equipment and Software	-	1,619	42	2,500	2,736	1,250	(1,250)	-50.00%	Computers are replaced on a 3-year cycle
20-95-6920	Telephone	3,649	3,628	3,640	4,800	4,120	4,800	-	0.00%	
Sub-total		\$ 758,595	\$ 778,424	\$ 819,445	\$ 861,510	\$ 850,663	\$ 953,300	\$ 91,790	10.65%	
20-95-8191	Transfer out to Overhead Pool	(104,861)	(83,735)	(37,570)	(88,809)	(13,893)	(48,442)	40,367	-45.45%	Based upon current trends
Total After Capitalization		\$ 653,734	\$ 694,689	\$ 781,875	\$ 772,701	\$ 836,770	\$ 904,858	\$ 132,157	17.10%	



Department of Water

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, backflow prevention compliance, and more.

In FY 2022/23, 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. Other objectives include continuing support for the 2018 USDA Pipeline Replacement Project – Phase III, and the implementation of Cityworks.

Staffing for the Water Operations Department includes the Water Superintendent, Senior Water Operations Technician, Senior Purchaser/Construction Inspector, and the Utility Data Specialist.

Danny Ent
Water Superintendent

Fund	Operations and Maintenance	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	(A)	(B)	(C)=(B)-(A)	(C)/(A)	Explanation	
					FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change		%
Dept	Water Operations									
20-59-6010	Salaries	\$ 299,511	\$ 304,433	\$ 273,581	\$ 343,783	\$ 319,684	376,612	\$ 32,829	9.55%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-59-6020	Overtime	15,403	15,866	20,988	21,751	13,622	17,636	(4,115)	-18.92%	Estimate inspection overtime reduced due to reduction in scope of pipeline projects for FY 22/23
20-59-6040	Leave Provision	30,491	31,281	33,212	3,335	15,050	-	(3,335)	-100.01%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-59-6080	Direct Benefits -Cafeteria	19,846	19,019	19,846	19,846	22,658	19,846	-	0.00%	
20-59-6081	Payroll Taxes	6,298	6,277	7,167	6,919	7,965	7,295	376	5.43%	
20-59-6082	Direct Benefits	3,805	5,453	2,500	2,500	3,000	2,600	100	4.00%	
20-59-6083	Retirement Benefits	138,559	140,810	135,087	159,686	160,924	158,655	(1,031)	-0.65%	
20-59-6084	Health and Wellness	43,563	46,165	44,517	60,497	40,294	51,238	(9,259)	-15.30%	Assumes medical increase 8%; Dental=6%; Vision =8%; Life=0%; prior year budget estimated benefits for vacant position were greater than that of the employee placed in the position
20-59-6088	ER match 457	63	3,370	4,025	3,703	3,786	3,861	158	4.27%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-59-6090	Disaster Labor	-	11,600	2,570	-	13,724	-	-	--	
20-59-6114	Office Supplies	2,687	422	1,536	1,200	1,359	1,200	-	0.00%	
20-59-6130	Safety Supplies	6,685	8,519	5,991	13,152	27,234	11,800	(1,352)	-10.28%	
20-59-6140	Basic Materials	-	-	97,775	-	-	-	-	--	
20-59-6180	Small Tools	17,593	18,886	27,494	27,000	25,645	24,600	(2,400)	-8.89%	
20-59-6225	Maintenance - Atlas Maps	-	-	73	-	-	-	-	--	
20-59-6258	Maintenance - Hardware Software	48,825	9,599	16,180	26,775	28,656	38,129	11,354	42.41%	ESRI for iPads added to facilitate mobile workforce; provided funding for on-call services for Cityworks post-deployment customization
20-59-6286	Vehicle Maintenance	19,155	33,259	20,968	30,000	31,825	33,000	3,000	10.00%	
20-59-6315	Computer Equipment and Software	675	6,862	2,640	3,900	1,921	5,000	1,100	28.21%	Scheduled replacements
20-59-6329	Communications - Radio	1,100	199	1,339	3,360	4,761	3,540	180	5.36%	
20-59-6330	Contractual Services	(1,146)	1,205	650	657	-	673	16	2.44%	
20-59-6336	Medical Exams	1,250	641	1,898	1,860	635	1,980	120	6.45%	
20-59-6338	Clothing And Personal Equip	1,775	1,828	5,464	10,940	6,910	11,100	160	1.46%	
20-59-6339	Laundry	15,103	17,903	17,480	19,800	18,428	19,800	-	0.00%	
20-59-6355	Travel-Conferences And Meetings	8,355	2,784	-	21,960	7,682	19,500	(2,460)	-11.20%	
20-59-6360	Automotive Expense	22,521	16,885	26,111	33,000	34,669	32,200	(800)	-2.42%	
20-59-6362	Fuel	54,626	56,403	50,334	48,000	56,310	60,000	12,000	25.00%	Based upon current inflationary trends
20-59-6366	Licenses & Permits	50,393	55,090	59,311	62,950	28,767	70,415	7,465	11.86%	Increase in Water System license fees SWRCB
20-59-6398	Accidents And Damage	42,450	(19,100)	5,424	7,200	7,399	7,200	-	0.00%	
20-59-6400	Professional Services	5,046	1,603	9,010	4,000	-	-	(4,000)	-100.00%	
20-59-6920	Telephone	3,345	3,511	3,346	3,540	3,134	4,080	540	15.25%	
20-59-6926	Education / Training	12,757	1,329	2,780	21,630	9,340	21,830	200	0.92%	
20-59-6930	Special Department Expense	318	379	-	-	203	-	-	--	
20-59-6970	Printing	63	1,241	1,279	1,600	1,257	1,600	-	0.00%	
Sub-total		\$ 871,115	\$ 803,722	\$ 900,576	\$ 964,544	\$ 896,842	\$ 1,005,390	\$ 40,846	4.23%	
20-59-8191	Transfer Out to Overhead Pool	(41,896)	(82,490)	(107,841)	(218,044)	(100,000)	(128,381)	89,663	-41.1%	Decrease in scope and complexity of construction projects
Total After Capitalization		\$ 829,219	\$ 721,232	\$ 792,735	\$ 746,500	\$ 796,842	\$ 877,009	\$ 130,509	17.5%	



Department of Water

Department: Customer Accounts

Fund: 20

Department: 90

The Customer Accounts Department provides customer service for over 15,850 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 monitoring, 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, including requests for new service, processing the mail and all cash 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, offer support to all departments, monitor the two-way radio, and dispatch customer service requests to Customer Field Service.

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

The Accounting Section includes billing, accounts payable, payroll, inventory management, and general accounting functions. The 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 Assistant processes purchase orders and accounts payable, inputs journal entries, and provides backup support to the Utility Billing Specialist. The Accounting Specialist is expected perform a range of functions including journal entry preparation, reconciliations, payroll and asset accounting support. The Accounting Supervisor performs a variety of tasks, including but not limited to, supervision of the Utility Billing Specialist, the Accounting Assistant and the Accounting Specialist, providing general accounting support, processing payroll, and inventory management.

In FY 2022/23, the Customer Accounts Department will focus primarily on implementing our new software which will include a new inventory management system as well as mobile service/work orders, and documenting procedures for the new software. The new software will include a barcode scanning system for inventory which will allow us to increase the efficiency and accuracy of inventory management. The Mobile Work Order module will allow the field to receive and provide real time data/information from/to the office staff and create/complete service orders in the field. The department will continue to utilize the Tyler Content Management module to scan documents into the software to allow easy access to necessary documents. The department will continue to focus on ways to increase efficiency by use of new technology and simplifying processes without compromising controls.

Kari Kurtz, Accounting Supervisor
Kelle Barrette, Customer Service Supervisor

Fund	Operations and Maintenance	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	(A)	FY 2021-22 Projected	(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2021-22 Adopted Budget Total		FY 2022-23 Proposed Budget	Change	%	
Dept	Customer Accounts									
20-90-6010	Salaries	\$ 460,154	\$ 485,902	\$ 480,711	\$ 566,467	\$ 530,362	\$ 642,102	\$ 75,635	13.35%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-90-6013	Salaries - Disability	-	-	-	-	455	-	-	--	
20-90-6020	Salaries - Overtime	5,479	21,402	1,626	1,891	2,195	1,573	(318)	-16.82%	
20-90-6030	Wages Part-Time	7,406	19,889	-	-	446	-	-	--	
20-90-6040	Leave Provision	36,494	35,353	39,501	10,067	34,703	10,668	601	5.97%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-90-6080	Direct Benefits - Cafeteria	19,846	19,019	19,846	19,846	20,938	19,846	-	0.00%	
20-90-6081	Payroll Taxes	10,284	10,442	9,978	10,898	11,321	12,086	1,188	10.90%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-90-6082	Direct Benefits	4,490	4,493	3,892	4,390	3,758	3,890	(500)	-11.39%	Turnover reduced certification bonuses
20-90-6083	Retirement Benefits	192,744	208,045	204,594	230,940	232,832	242,651	11,711	5.07%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-90-6084	Health and Wellness	81,167	97,811	93,244	90,055	81,927	76,741	(13,314)	-14.78%	Assumes medical increase 8%; Dental= 6%; Vision =8%; Life=0%; turnover reduced healthcare costs
20-90-6013	Wages: Workers' Compensation	-	-	922	-	455	-	-	--	
20-90-6086	Retirement Benefits - Temp EE	299	713	-	-	17	-	-	--	
20-90-6088	ER Match 457	105	5,400	5,370	5,765	5,742	6,490	725	12.58%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-90-6090	Disaster Labor	-	16,862	17,472	-	15,164	-	-	--	
20-90-6114	Office Supplies	-	-	-	-	-	-	-	--	
20-90-6230	Maintenance - Equipment	304	260	-	400	-	400	-	0.00%	
20-90-6258	Maintenance-Hardware/Software	13,898	23,387	17,139	39,361	34,438	41,725	2,364	6.01%	Contractual escalations
20-90-6312	Office Equipment	-	-	-	-	-	-	-	--	
20-90-6315	Computer Equip And Software	1,840	14,884	4,241	3,000	-	10,400	7,400	246.67%	Scheduled computer replacements - 3-year cycle
20-90-6320	Postage Charges	51,573	53,235	41,771	46,550	41,363	47,600	1,050	2.26%	
20-90-6330	Contractual Services	11,736	10,592	11,676	7,790	6,716	7,790	-	0.00%	
20-90-6335	Bank Charges and Misc. Fees	72,263	87,622	122,691	126,800	106,529	118,000	(8,800)	-6.94%	Based upon current trends
20-90-6370	Rent/Lease Expense	12,876	293	-	-	-	-	-	--	
20-90-6420	Professional Services-Dp	-	-	-	-	-	-	-	--	
20-90-6705	Bad Debt Expense	11,312	12,889	10,278	14,000	12,938	17,000	3,000	21.43%	Based upon current trends
20-90-6720	Customer Deposit - Int Paid	7	16	-	12	9	10	(2)	-16.67%	
20-90-6930	Special Department Expense	-	212	-	-	-	-	-	--	
20-90-6970	Printing	8,429	11,631	8,397	10,330	8,964	9,630	(700)	-6.78%	
Sub-total		\$ 1,002,706	\$ 1,140,352	\$ 1,093,349	\$ 1,188,562	\$ 1,151,272	\$ 1,268,602	\$ 80,040	6.73%	
20-90-8191	Transfer Out to Overhead Pool	(1,829)	(1,537)	(272)	-	-	-	-	--	
Total After Capitalization		\$ 1,000,877	\$ 1,138,815	\$ 1,093,077	\$ 1,188,562	\$ 1,151,272	\$ 1,268,602	\$ 80,040	6.73%	



Department of Water

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 providing our current and future customers with a safe, efficient, and sufficient supply of potable water.

In FY 2022/23, Administration staff will continue its efforts in converting to electronic documents. A comprehensive rate study will commence in July 2022, along with a study for capacity charges, a cost of service/fee analysis for meter installation and other administrative fees. Administration staff will continue reporting for grants and loans, oversight of pipeline replacement projects, and other infrastructure projects.

Space planning for the Garstin office and yard are expected to be completed in 2022. Construction, if approved, is expected commence in FY 2022/23. Expansion of the warehouse for equipment and inventory storage will most likely be the first phase of the construction project.

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

Danielle D. McGee
Chief Financial Officer

Operations and Maintenance

Administration

Fund	Operations and Maintenance				(A)		(B)	(C)=(B)-(A)	(C)/(A)	Explanation
		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
Dept	Administration									
20-98-6010	Salaries	\$ 493,161	\$ 587,866	\$ 550,704	\$ 673,981	\$ 583,104	\$ 769,140	\$ 95,159	14.12%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-98-6030	Wages Part-Time	-	-	572	-	1,337	-	-	--	
20-98-6040	Leave Accrual	48,055	53,515	56,935	16,660	60,896	17,572	912	5.47%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023; method for calculating leave accrual was modified to reflect average department unused annual leave
20-98-6080	Direct Benefits - Cafeteria	42,953	38,367	43,568	44,449	47,270	46,714	2,265	5.10%	
20-98-6081	Payroll Taxes	10,004	11,757	10,711	12,891	11,229	13,964	1,073	8.32%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-98-6083	Retirement Benefits	232,565	273,271	263,743	301,425	293,425	328,595	27,170	9.01%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-98-6084	Health and Wellness	10,042	22,779	15,650	30,293	6,373	25,573	(4,720)	-15.58%	Assumes medical increase 8%; Dental= 6%; Vision =8%; Life=0%; estimated benefits for vacant accounting position
20-98-6086	Retirement Benefits Temps	795	1,477	878	1,350	1,046	1,125	(225)	-16.67%	
20-98-6088	457 Match	3,609	8,580	9,768	10,946	9,337	12,190	1,244	11.36%	COLA moved from July 2022 to February 2022. 4.071% COLA implemented 2/1/22; Phase 2 implementation of 2020 compensation study; assumes 4% COLA in February 2023
20-98-6090	Disaster Labor		14,734	11,894	-	15,576	-	-	--	
20-98-6114	Office Supplies	9,842	33,584	13,992	12,422	10,248	14,842	2,420	19.48%	HEPA Filters; ergonomic supplies
20-98-6220	Maintenance-Buildings And Grounds	31,071	21,507	27,403	23,650	23,480	24,150	500	2.11%	
20-98-6230	Maintenance - Equipment	1,672	2,003	3,056	2,920	2,720	3,140	220	7.53%	
20-98-6258	Maintenance-Hardware/Software	38,849	45,239	32,260	23,963	45,630	34,333	10,370	43.28%	API licenses Incode/MeterSync/Cityworks
20-98-6315	Computer Equip And Software	27,343	18,353	29,480	21,737	16,354	16,655	(5,082)	-23.38%	Computers are replaced on a 3-year cycle
20-98-6320	Postage Charges	10,237	10,231	7,630	10,240	10,212	17,940	7,700	75.20%	Proposition 218 Notice
20-98-6325	Utilities - Gas	8,724	8,145	8,595	8,200	9,145	10,420	2,220	27.07%	Based upon current trends
20-98-6326	Utilities - Electric	11,100	11,393	13,695	12,960	12,093	15,840	2,880	22.22%	BVES Rates increases
20-98-6330	Contractual Services	17,353	18,789	19,127	19,224	30,913	20,192	968	5.04%	Upgraded fire alarm monitoring
20-98-6335	Bank Charges and Misc. Fees	29,581	30,888	27,384	30,000	25,467	30,000	-	0.00%	
20-98-6336	Medical Exams	723	363	990	2,220	653	740	(1,480)	-66.67%	Hearing exams are bi-annually
20-98-6338	Clothing And Personal Equipt	1,371	1,154	1,893	3,525	1,356	3,525	-	0.00%	

Operations and Maintenance

Administration

Fund	Operations and Maintenance	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23			
Dept	Administration	Actual	Actual	Actual	Adopted Budget Total	Projected	Proposed Budget	Change	%	Explanation
20-98-6355	Travel-Conferences And Meeting	8,594	6,503	21	13,880	5,377	11,600	(2,280)	-16.43%	Fewer employees attending Tri-State Conference
20-98-6375	Rents And Leases - Equipment	7,225	15,613	15,556	16,260	16,857	16,496	236	1.45%	
20-98-6386	Insurance	275,743	363,602	352,428	431,500	368,877	401,500	(30,000)	-6.95%	Prior year projection for property insurance was overstated
20-98-6395	Disaster Supplies/Services		3,644	38,699	-	775	-	-	--	
20-98-6399	Interagency Support	365	-	-	-	-	3,000	3,000	--	SAWPA weather modification support
20-98-6400	Professional Services	17,514	47,187	5,839	-	-	115,000	115,000	--	Rate Study/Capacity Charge Study/Costs of Service Analyses - Admin Fees and Meter Installation Fees
20-98-6405	Professional Services - Personnel & Safety	10,508	30,185	21,825	19,618	19,032	19,868	250	1.27%	
20-98-6420	Professional Services - Data/Internet	66,253	75,426	72,379	76,405	74,820	89,713	13,308	17.42%	Increases in Professional Service Fees; added security measures; increase in Microsoft O365 fees
20-98-6480	Prof Svcs - Audit	7,690	4,403	5,620	10,000	2,500	10,000	-	0.00%	
20-98-6485	Professional Services - Legal	30,992	53,487	28,941	40,000	21,913	33,500	(6,500)	-16.25%	Based upon current trends
20-98-6486	Legal Fees Groundwater Sustainability Agency	78	-	-	-	-	-	-	--	
20-98-6487	Other Expenses Groundwater Sustainability Agency	-	-	(2)	-	-	-	-	--	
20-98-6500	Interest Expense	-	-	-	-	650	-	-	--	
20-98-6910	Advertising	7,011	2,554	7,570	1,600	3,690	4,300	2,700	168.75%	Increase recruitment advertising
20-98-6920	Telephone	15,561	16,806	16,111	16,140	15,876	16,380	240	1.49%	
20-98-6926	Education / Training	5,537	7,389	4,916	14,675	4,894	15,841	1,166	7.95%	Additional online training courses Incode and Asset Management Software
20-98-6927	Memberships, Dues and Subscriptions	11,773	10,091	11,731	10,061	10,374	9,409	(652)	-6.48%	MyWave subscription - HR cancelled
20-98-6930	Special Dept Expense	13,391	19,057	14,703	20,072	15,694	22,644	2,572	12.81%	Shredding 2-year backlog
20-98-6962	Board Expense	-	-	-	2,500	1,250	2,500	-	0.00%	
20-98-6970	Printing	379	2,722	132	1,200	609	2,375	1,175	97.92%	Proposition 218 Notice
20-98-6996	Property Taxes			208	-	-	-	-	--	
Sub-total		\$ 1,507,664	\$ 1,872,664	\$ 1,746,605	\$ 1,936,967	\$ 1,781,052	\$ 2,180,776	\$ 243,809	12.59%	
20-98-8191	Transfer Out to Overhead Pool	(96,494)	(105,486)	(75,497)	(104,986)	(104,986)	(85,872)	19,115	-18.21%	
Total After Capitalization		\$ 1,411,170	\$ 1,767,178	\$ 1,671,108	\$ 1,831,981	\$ 1,676,066	\$ 2,094,904	\$ 262,924	14.35%	



Department of Water

Department: Overhead Allocation Pool

Fund: 20

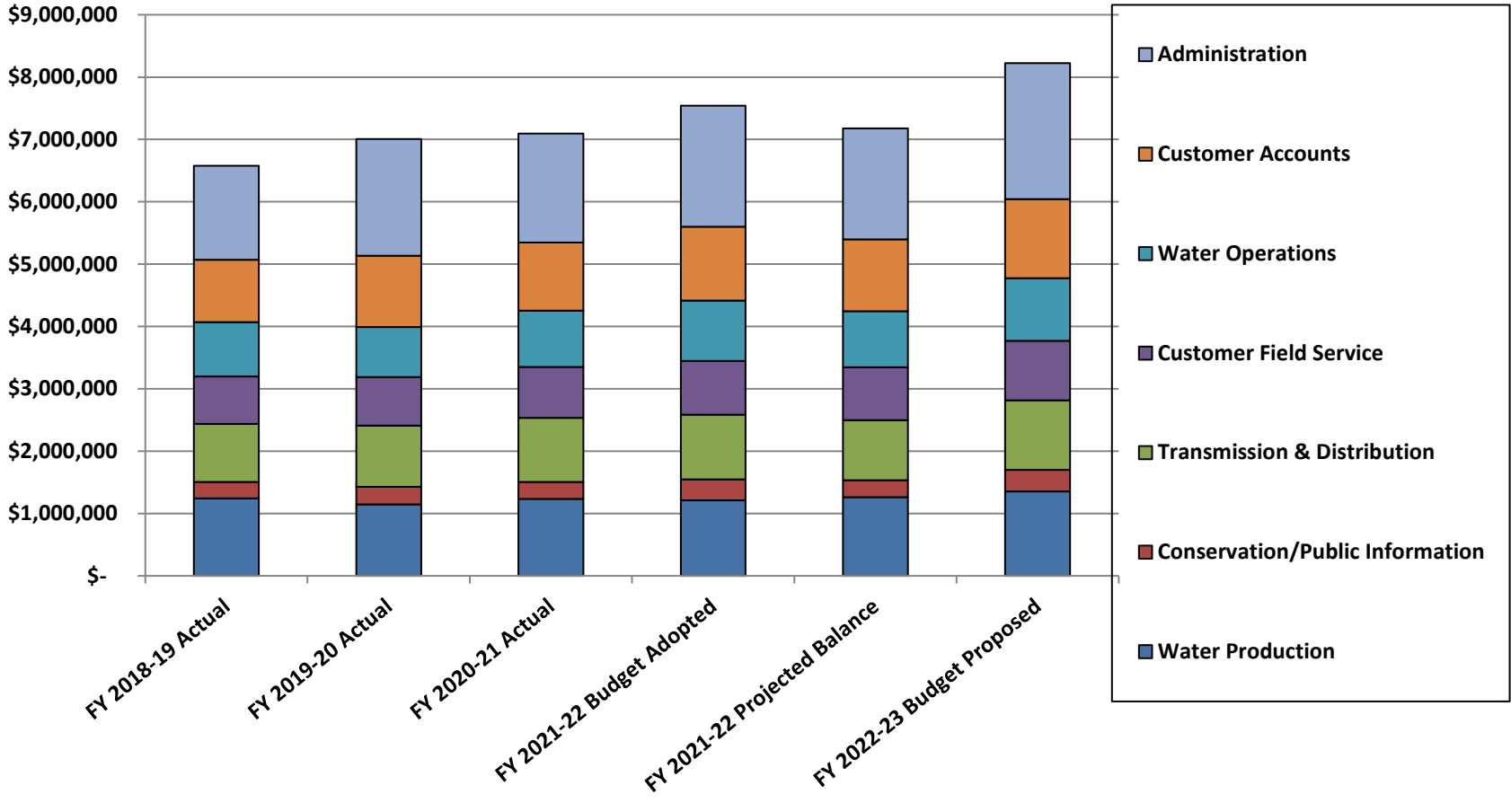
Departments: 50-98

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. Actual project costing is calculated using timesheet data and the fully burdened costs are applied to each project. The overhead allocation pool for FY 2022/23 anticipates on-going staff efforts to support the Pipeline Replacement Project, meter replacements, and other construction projects.

Danielle D. McGee
Chief Financial Officer

Dept	Overhead Allocation Pool	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	Explanation
20-50-8191	Direct Labor - Dept 50	\$ 18,107	\$ 9,400	\$ 2,554	\$ 25,869	5,000	\$ 4,804	\$ (21,065)	-81.43%	Based upon expected effort
20-51-8191	Direct Labor - Dept 51	-	-	7,598	-	-	-	-	--	
20-55-8191	Direct Labor - Dept 55	113,388	132,363	93,896	155,290	119,285	73,249	(82,041)	-52.83%	Based upon expected effort
20-59-8191	Direct Labor - Dept 59	41,896	82,490	107,841	218,044	100,000	128,381	(89,663)	-41.12%	Based upon expected effort
20-90-8191	Direct Labor - Dept 90	1,829	1,537	272	-	-	-	-	--	
20-95-8191	Direct Labor - Dept 95	104,861	83,735	37,570	88,809	13,893	48,442	(40,367)	-45.45%	Based upon expected effort
20-98-8191	Direct Labor - Dept 98	96,494	105,486	75,497	104,986	104,986	85,872	(19,115)	-18.21%	Based upon expected effort
Total		\$ 376,575	\$ 415,011	\$ 325,228	\$ 592,998	\$ 343,164	\$ 340,748	\$ (252,250)	-42.54%	Based upon expected effort

Gross Operations and Maintenance Expenses





Department of Water

Department: General Plant: Vehicles, Equipment and Facilities Improvements

Fund: 10

Department: 59 and 98

In FY 2022/23, the DWP will be replacing a ½ ton pick-up, adding a new vacuum trailer that can accommodate large rocks and debris, and replacing a 30-year-old steam cleaner that is used to thaw frozen supply lines. Additionally, telephones that were purchased 2009 have become faulty (dropping calls and breaking-up) and will be replaced in FY 2022/23.

The DWP is working on a space plan for the office and yard that would improve safety, security, and provide greater indoor storage for essential equipment and inventory. 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. The initial phase of construction is expected to start in FY 2022/23. We expect the first phase to focus on warehouse and yard improvements.

General Plant has no FTEs. Efforts related to vehicle and grounds maintenance are incorporated in the total FTE.

Danielle D. McGee
Chief Financial Officer

General Plant and Equipment Fund

Fund	General Plant	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	(A)	FY 2021-22	(B)	(C)=(B)-(A)	(C)/(A)	Explanation
					FY 2021-22 Adopted Budget Total	FY 2021-22 Projected	FY 2022-23 Proposed Budget	Change	%	
10-00-6603	(gain) loss on disposal of assets	\$ 433,461	\$ 47,584	\$ 232,260	\$ -	\$ 2,368	\$ -	\$ -	--	
10-59-9905	Machinery and Equipment	164,920	166,195	139,545	163,000	167,793	130,000	(33,000)	-20.25%	Replace 1/2 Ton Extra Cab; 30-year old steam cleaner; acquire new Vac Trailer 3"
10-98-9905	Machinery and Equipment	8,546	7,992	4,950	150,000	105,162	8,228	(141,772)	-94.51%	IT Upgrades every 5 years; replacing 28 VoIP phones (12-years old and failing)
10-98-9910	Capital Outlay - Software	100,814	72,512	53,028	-	52,000	-	-	--	
10-98-9915	Capital Outlay - Office Yard Improvements	13,588		73,794	550,000	4,900	450,000	(100,000)	-18.18%	Storage for heavy equipment; partial rebudget from FY 21/22
Total		\$ 721,329	\$ 294,283	\$ 503,577	\$ 863,000	\$ 332,223	\$ 588,228	\$ (274,772)	-31.84%	

Proposed Equipment Purchases and Projects

Description	Justification	Expected Cost
1/2 Ton extra cab pick up	Replace existing per replacement plan	\$ 45,000
Steam cleaner	Replace 30 year old steam cleaner	5,000
Office/Warehouse Improvements - Construction	Warehouse expansion/equipment storage - Rebudget from FY 21/22	450,000
Replace 4 Basic Phones	Phones are 12 years old and failing	806
Replace 24 desk Phones	Phones are 12 years old and failing	7,422
3" Vac Trailer	Existing 2" Valve & Vac Trailer is incurring excess wear and tear from large rocks	80,000
Capital Outlay - General Plant		\$ 588,228

DEPARTMENT OF WATER & POWER VEHICLE LIST

2022

Type	Year	VEHICLES	DATE	IDENTIFICATION #	LIC. #	#	#	HOURS	Price	Replacement Cost	Useful Life in years	Age	% Estimated of Useful Life in years	Replacement Cost Vehicles > 125% of EUL
			PUR.			FUEL	TRUCK	MILEAGE	Purchased	2019				
light commercial	2001	Ford F-250	12/00	1FTNX21S51EB48033	1087910	99609	01P01	112,401	28,013	40,000	10	21	210%	40,000
light commercial	2001	Chev 2500	2/01	1GCHK29U91E255216	1057408	99604	01P02	1.3,472	30,286	40,000	10	21	210%	40,000
medium commercial	2004	Ford F-550	4/04	1FDAF57P44EC70064	1181456	99794	04P02	117,615	45,374	78,000	10	18	180%	78,000
light commercial	2005	Ford F-250	1/05	1FTSX21Y25EB57673	1207173	99799	05P01	112,794	24,410	40,000	10	17	170%	40,000
light commercial	2006	Ford Ranger	10/05	1FTZR45E26PA17181	1225356	99601	06P01	91,672	20,541	37,000	10	16	160%	37,000
passenger vehicle	2007	Ford Explorer	10/07	1FMEU73E27UA57874	1256860	99796	07E01	78,820	24,815	31,000	10	15	150%	31,000
light commercial	2011	Ford F-350	2/11	1FT8X3B63BEB57867	1355811	99625	11P01	128,027	33,718	55,000	10	11	1.1	-
light commercial	2011	Ford F-350 Flatbed	2/11	1FTRF3B62BEB57866	1358705	99626	11P02	28,295	38,068	50,000	10	11	1.1	-
light commercial	2014	Ford F-150	11/14	1FTFX1EF8EK78559	1444991	99627	14P01	85,047	26,400	37,000	10	8	0.8	-
medium commercial	2015	Ford F-550 (price w/o 08 utility bed)	3/15	1FDOW5HT9FEC82172	1468800	99701	15P01	54,217	49,364	78,000	10	7	0.7	-
light commercial	2016	Chev 1500	11/15	1GCVKNEC9GZ113399	1455620	99801	16P01	81,650	33,400	38,000	10	6	0.6	-
light commercial	2016	Chev 1500	11/15	1GCVKNEC0GZ108544	1455619	99802	16P02	38,907	33,400	38,000	10	6	0.6	-
light commercial	2016	Chev 1500	11/15	1GCVKNEC7GZ113529	1455621	99803	16P03	63,698	33,400	38,000	10	4	0.4	-
light commercial	2017	Chev 1500	2/17	1GCVKNEC9HZ215612	1234578	99804	17P01	33,109	36,869	38,000	10	3	0.3	-
light commercial	2017	Chev 2500	3/17	1GC2KUEG9HZ218476	1516533	99805	17P02	47,154	44,716	55,000	10	3	0.3	-
light commercial	2017	Ram 1500	7/17	1C6RR7FTOHS820660	1524467	99806	17P03	52,560	35,763	38,000	10	3	0.3	-
medium commercial	2018	Ford F-550 (with utility bed)	3/18	1FDOW5HT5JEB31709	1410654	99628	18P01	28,888	77,158	78,000	10	2	0.2	-
passenger vehicle	2019	Chev Traverse SUV	9/18	1GNEVLKW4KJ143788	1402083	99807	19SUV1	8,187	30,459	31,000	10	1	0.1	-
light commercial	2019	Ford F-250	10/18	1FT7W2B65KEC61091	1520664	99811	19P01	17,273	39,120	40,000	10	1	0.1	-
light commercial	2019	Ford F-250	10/18	1FT7W2B67KEC61090	1520671	99810	19P02	12,402	39,120	40,000	10	1	0.1	-
light commercial	2019	Ford F-250	10/18	1FT7W2B67KEC61089	1520663	99809	19P03	17,324	38,795	40,000	10	1	0.1	-
light commercial	2020	Chev 2500	10/20	1GC5YNE70LF266296	1585395	99607	20P01	4,354	51,200	52,000	10	0	0	-
passenger vehicle	2020	Chev Traverse SUV	9/20	1GNEVGKW2LJ283962	1508669	99394	20SUV1	3,800	38,920	39,000	10	0	0	-
light commercial	2021	Chev Colorado	10/20	1GCGTCEN1M1116853	1508677	99611	21P01	9,612	39,054	40,000	10	0	0	-
Sub Total									\$ 892,363	\$ 1,091,000	\$ 266,000			

DEPARTMENT OF WATER & POWER VEHICLE LIST

2022

Type	Year	VEHICLES	DATE	IDENTIFICATION #	LIC. #	#	#	HOURS	Price	Replacement Cost	Useful Life in years	Age	% Estimated of Useful Life in years	Replacement Cost Vehicles > 125% of EUL
			PUR.			FUEL	TRUCK	MILEAGE	Purchased	2019				
Backhoe	1990	Case 580K	4/90	JJG0026171	344854	99621	90BH02	6,182	46,004	\$ 103,000	20	32	160%	103,000
Backhoe	2008	Case 580K	6/08	N8C504673	598733	99608	08BH01	3,472	84,967	\$ 103,000	20	14	70%	-
Backhoe	1998	Case 580SL	10/98	JJG0267836	1024063	99797	98BH01	4,990	62,064	\$ 103,000	20	24	120%	-
Backhoe	2014	John Deere 310SK	9/14	1T0310SKLEE268653	1234579	99800	14BH01	2,027	88,500	\$ 103,000	20	8	40%	-
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	15,326	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	10,884	127,824	135,000	25	1	4%	-
Dump truck	2020	Peterbilt Dump Truck (Heavy)	7/19	2NP2HJ7X1LM675169	1572251	98012	20DT1	6,786	130,137	135,000	25	0	0%	-
Forklift	2015	Clark Forklift	4/15	P232L-0544-9822KF	N/A	N/A	N/A	123	28,500	35,000	30	3	10%	-
Generator	1994	MD 65/F	7/94	939379	435904	N/A	94GEN3	150	19,568	53,000	20	24	120%	-
Generator	1994	MD 125/D	7/94	65567	435902	N/A	94GEN1	114	31,898	53,000	20	24	120%	-
Generator	1995	MD124	6/95	82769	447124	N/A	95GEN2	118	31,218	53,000	20	23	115%	-
Generator	2005	DCA 150	5/05	4AG3U17295C037340	580599	N/A	05GEN4	103	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	10,000	30,000	20	NA	NA	30,000
Pump	1995	Cummins	10/95	1W9UE1325S1205044	E950553	N/A	N/A	477	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	4ZBUE1413V0L10015	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 Air Compressor #CP02	6/90	183674U90124	453719	N/A	CP02	514	9,159	22,000	25	28	112%	-
Trailer Compressor	1990	DWP Air Compressor #CP01	9/91	185076U90124	453720	N/A	CP01	610	8,812	22,000	25	28	112%	-
Trailer Compressor	2020	Multiquip Air Compressor #CP20	6/20	5SLBC1110LL029024	SE719543	99629	CP20	1	20,668	22,000	25	0	0%	-
Valve/ Vactor Trailer	2014	EH Wachs	9/14	1E9PT151XDC297896	1455092	N/A	14V1	N/A	59,660	71,000	20	4	20%	-
Vactor Trailer	2016	EH Wachs	10/16	1E9PT1511GC297172	1234580	N/A	16V01	N/A	53,541	60,000	20	2	10%	-
Trailer	2021	Big Tex Trailer (Mini Excavator)	10/21	16V1C252XM4070657	4UK6544	N/A	21TR1	N/A	10,449	11,000	20	0.5	3%	-
MINI EX	2021	Case Mini Excavator	9/22	HHKEL32EE0003822	N/A	99812	21EX01	25	73,509	75,000	20	0.5	3%	-
Sub Total									\$ 1,160,243	\$ 1,656,200			\$ 169,000	
GRAND TOTAL									\$ 2,052,606	\$ 2,747,200			\$ 435,000	