

BEAR VALLEY COMMUNITY SERVICES DISTRICT

FINAL BUDGET



FISCAL YEAR 2021/22

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BEAR VALLEY COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021/22

BOARD OF DIRECTORS

GREGORY HAHN, PRESIDENT
TERRY QUINN, VICE-PRESIDENT
JAY CARLYN, DIRECTOR
JOHN GRACE, DIRECTOR
CHARLES JENSEN, DIRECTOR

GENERAL MANAGER

WILLIAM J. MALINEN

MANAGEMENT TEAM

KRISTY MCEWEN, ASSISTANT TO THE GENERAL MANAGER/BOARD SECRETARY
HAMED JONES, ADMINISTRATIVE SERVICES DIRECTOR
JEFFERY KERMODE, PUBLIC SAFETY DIRECTOR/INTERIM CHIEF OF POLICE

CORE BUDGET TEAM

WILLIAM J. MALINEN
HAMED JONES
KRISTY MCEWEN

SUPERVISORY & SUPPORT STAFF

ADMINISTRATION

Perla Fikter, Accountant II

PUBLIC SAFETY

Dain Hurst, Sergeant
Karolyn Hartmann, Administrative Supervisor

GENERAL SERVICES

Lawrence Wiggins, General Services Supervisor

ROADS

Daniel Haggard, Road Supervisor

WATER

Will Parks, Water Supervisor

WASTEWATER

Jason Parks, Wastewater Supervisor

BUDGET OVERVIEW



ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

Bear Valley Community Services District serves as the local government for Bear Valley Springs. The District is similar to a city government, supplying services such as police protection, potable water, road maintenance, solid waste disposal, wastewater treatment and parks and recreation.

The District exists under California State law governing special districts (Government Code §61000 et. seq.). The District was established by resolution of Kern County Board of Supervisors on May 4, 1970, for the purpose of providing infrastructure and services for the newly developing community of Bear Valley Springs. The District is governed by a five-member Board of Directors who serve four-year, staggered terms and are elected at large. The Directors entrust the responsibility of the efficient execution of District policies to their designated representative, the General Manager.

In addition to guidelines related to powers, authority, organization and authorization to provide various services, the budget process requirements are specified below:

California Government Code Section 61110 stipulates the budget timelines and procedures to be followed by Community Services Districts. The pertinent dates are:

July 1 – 61110(c) “On or before July 1 of each year...the board of directors shall publish a notice stating all of the following:

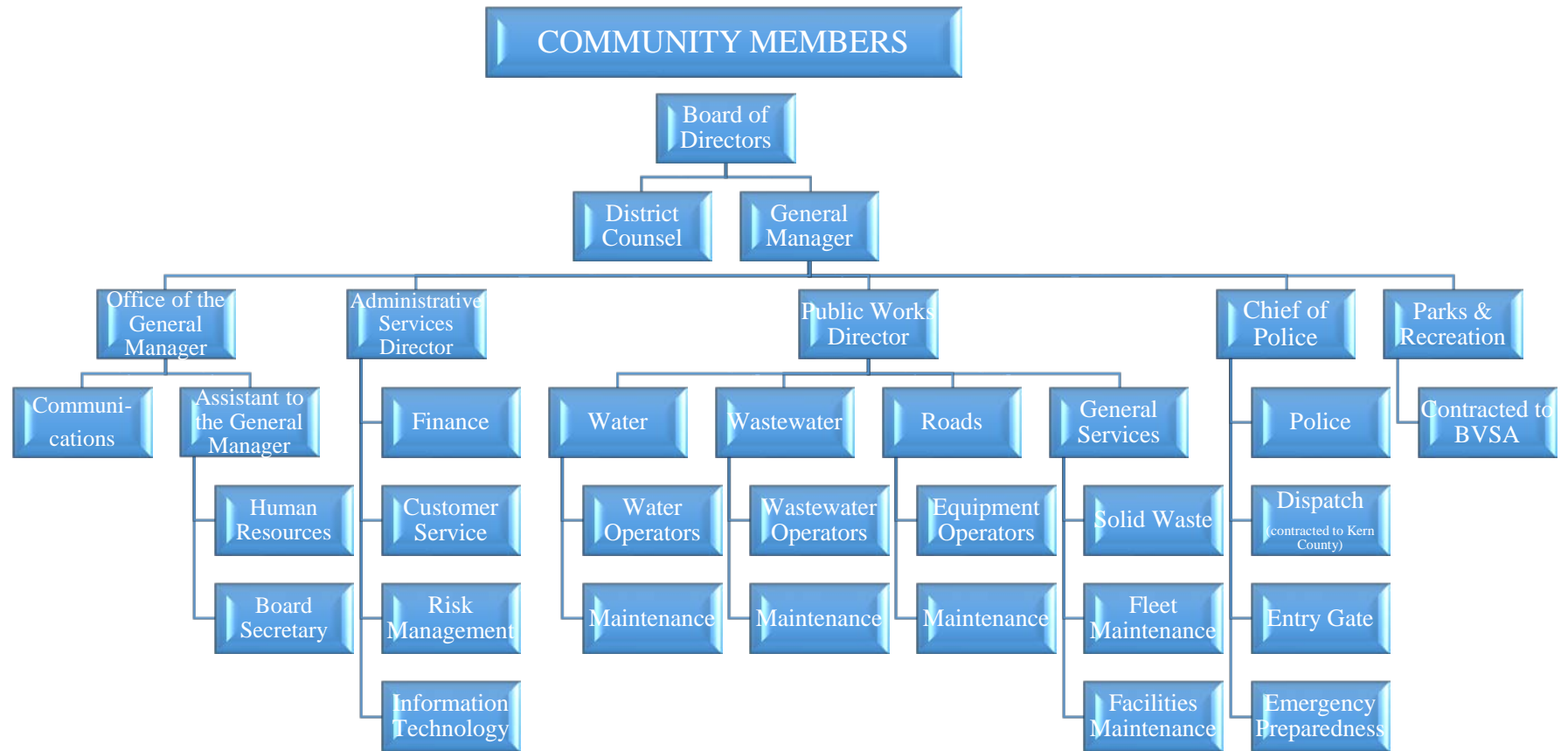
(1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.

(2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

September 1 – 61110(f) “On or before September 1 of each year the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

The Bear Valley Community Services District (“the District”) is a multi-service, local government agency. The following organizational chart outlines the various services provided by the District.

DISTRICT ORGANIZATION CHART



FUND DESCRIPTIONS

General Fund

The General Fund is the predominant fund for financing District programs and services. It is used to account for revenues which are not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property owners pay 1% of the assessed valuation of their property (primarily lands and structures) in accordance with Proposition 13 passed in 1978. Each parcel is assigned a Tax Rate Area (TRA) which determines the District's allocation of the 1% property tax. There are currently nineteen (19) different TRAs with different allocation formulas comprising the District.

Departments/Divisions dependent upon the General Fund/Property Tax:

| | |
|-------------------------------|--------------------------|
| Administration | Public Safety/Police |
| Parks & Recreation | Public Safety/Entry Gate |
| Public Works/General Services | |

Additionally, an appropriations limit must be calculated which governs the expenditure of property tax revenue. This is commonly known as the Gann Limit. This year, the District is well below the threshold. Detailed information regarding the appropriations limit may be found in the Supporting Documentation section of this budget.

Special Revenue Funds

Special Revenue Funds are collected on the property tax bill as levies against property owners for a specific purpose and therefore should be separately accounted. Historically, some of these funds, such as the Police and Gate taxes, are not adequate in themselves to fully fund the services for which they are collected, and must be supplemented with property tax from the General Fund.

Departments/Divisions receiving special revenue funds include:

| | |
|----------------------|---|
| Public Safety/Gate | (\$75/parcel/year; unchanged since 2006) |
| Public Safety/Police | (\$80/parcel/year; unchanged since 1995) |
| Public Works/Roads | (\$340/parcel/year, unchanged since 1996) |

Enterprise Funds

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. An enterprise fund is a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other government activities. An enterprise fund may not be established for normal government operations.

Establishing an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal department operating the enterprise service continues to fulfill financial and managerial reporting requirements like every other department.

FUND DESCRIPTIONS

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Departments/Divisions operating via enterprise funds:

- Public Works/Solid Waste
- Public Works/Wastewater
- Public Works/Water

Debt Service

Funds that will be used to pay the interest, fees and principal of long-term debt.

Development Funds

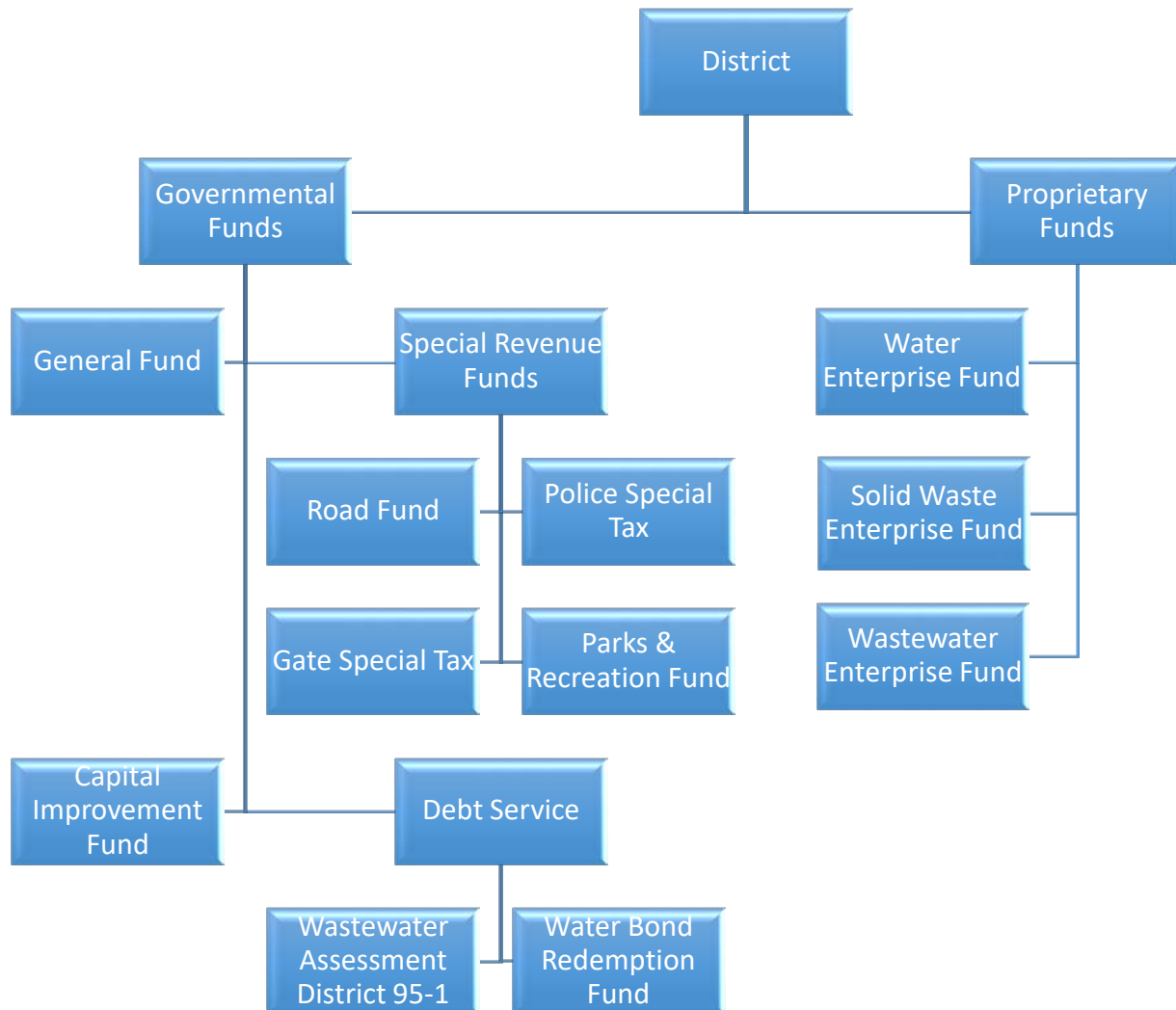
Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

Departments/Divisions with development funds:

- Public Works/Wastewater
- Public Works/Water

FUND DESCRIPTIONS

Chart of Funds



Budget Process

On or before July 1 of each year, per Government Code 61110, the General Manager of a Community Services District may either prepare a draft spending plan independently or he may have the Board of Directors approve a preliminary budget. It is most common for the General Manager and staff to work in collaboration to develop a Preliminary Budget to present to the Board in advance of the Board adopting a Final Budget.

On or before September 1 of each year, the Board of Directors shall adopt a Final Budget by Resolution. The General Manager shall then forward a copy to the Auditor of Kern County.

Budget Responsibility

Department heads and supervisors, in conjunction with the General Manager and accounting staff, are responsible for preparing their budgets. Accounting staff provides historical cost data, revenue projections, debt service and reserve estimates while the departments and divisions furnish expenditure needs, program goals and narrative. The General Manager is responsible for ensuring goals and policies of the Board are being addressed and ensuring cooperation amongst all departments, especially those competing for the same resources.

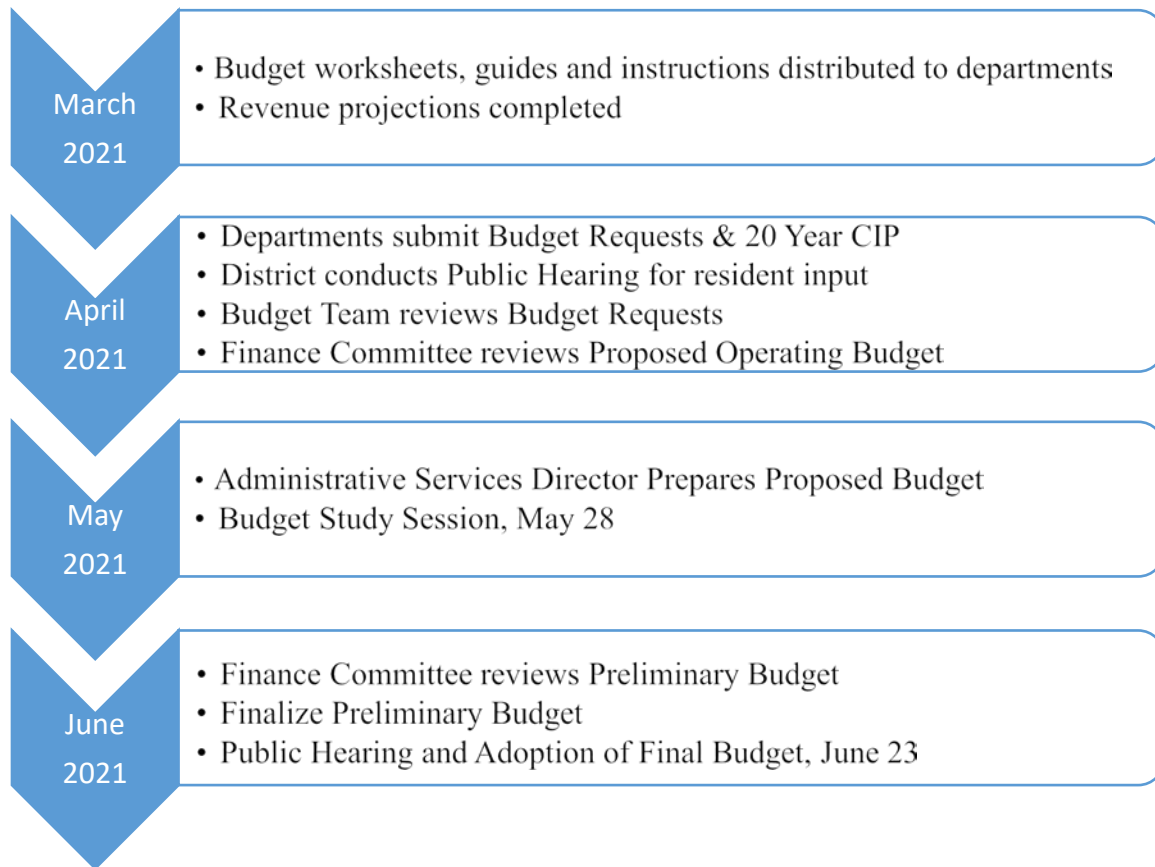
Budget Implementation and Review

A budgetary control system monitored by accounting staff will be used for tracking purposes to ensure fund availability throughout the year. Department heads and supervisors will receive timely budget-to-actual comparison reports to confirm expenditures and appropriations are not overspent. If necessary, staff may recommend the Board adopt Mid-Year Budget update(s).

The District will periodically prepare formal reports to the Board of Directors regarding the actual performance versus budgetary goals, and overall financial status. This provides real-time reporting to the Board for informed decision making and assists with trend analysis and future budget updates and development.

BUDGET POLICIES & PROCEDURES

Budget Timeline



BUDGET MESSAGE from the GENERAL MANAGER

We are pleased to present to you the Fiscal Year 2021/22 budget. The purpose of this message is to summarize for the Board of Directors and public the highlights of the budget, any significant changes and general information. The budget represents the District's continued commitment to transparency, sound fiscal management and planning.

Budget Development

The budget preparation process involves all departments, who developed their budgets consistent with past and projected operational needs. Budgets were reviewed and adjusted by the General Manager to better reflect actual expenditures, thereby not unnecessarily inflating the expenses, nor precluding some expenditures due to lack of budget.

Several funds have had structural deficiencies, meaning their normal operating revenues are insufficient to support their normal operating costs. The Enterprise Funds, consisting of the rate supported Water Fund, Sewer Fund and Solid Waste Fund all needed increased revenues to avoid insolvency. The District has successfully completed the rate increase process for all three funds, thereby ensuring adequate operating revenues, reserve fund balances and capital improvement funding for the next five years.

Transparency and readability by public

For the FY 2019/20 budget, the District implemented several changes to the budget process and format to improve the transparency and readability of the budget, that are still applicable to the FY 2021/22 budget. Included for each Department of Fund is an overview of the function for the Department, an overview of the Revenues and Expenditures, an organizational chart, identification of funding sources and percentages for each of the funding sources, the detailed revenues and/or expenditures, and detail of the planned Capital Outlay.

In the Supporting Documents section of the budget, the reader can find the details on the authorized positions for the District and the Board approved Salary Schedules for employees. In addition, we include the Budget cost allocation methodology – how the District charges the Enterprise and other funds for Administrative and General Services. This provides more detail on the costs for a department or fund resulting from overhead services. Lastly, the budget includes the approved Capital Outlay budget.

Adhering to existing District budget and fiscal policies, the preparation of the budget

Adhering to the existing District Budget and Fiscal Policies, the development of the budget recognized the following adopted policies and develops the budget accordingly:

1. Balancing the annual expenditures with annual revenues

The budget separates Operational expenses from Capital expenses for identification of true operating costs, and to ensure that annual operations can be funded adequately. In the event there remains excess operating revenue in the budget, it could be used for capital expenses. Excess fund balance – the amount remaining after satisfying the contingency fund amount, could also be programmed for needed capital.

2. Utilizing appropriate criteria to create a fair methodology for cost allocations

Throughout the budget, there are costs associated with the overhead costs of the District. As a service organization, the District provides water, sewer, road, solid waste and General Fund (Police, Gate, General Services and Administration) services to the residents. The

BUDGET MESSAGE from the GENERAL MANAGER

budget includes improved allocation formulas for employees supporting Enterprise and Road Operations. In addition, the allocation mechanisms are no longer Direct, but only Indirect, so that the total gross and final net costs are known.

3. Fund capital improvements or purchases with available funds

Prior year budgets projected significant capital expenses relying upon the use of “carry-over” as a revenue source. “Carry-over” was the projected year end fund balance. This approach ignored the adequate funding of the contingency fund amount. By separating the operating expenses and capital expenses and funding capital expenses as a distinct and separate part of the budgeting process, the District will avoid depleting the contingency funds. Funding of capital improvements or purchases were separated from the operating budget, and funded if:

- a) There are excess annual revenues over expenditures in the fund; and/or
- b) There are excess funds after applying fund balance policies on retention of funds; or
- c) The expense is vital, despite other criteria

4. Review and adjustment of all fees and charges to ensure equitable coverage of cost of service

Last year was the first time in over 12 years, that the District reviewed and adjusted the costs of fees and services to reflect the true costs of various services provided to members of the public, consistent with Proposition 218. By making these adjustments, the District will fairly charge for services, removing the subsidy that had been provided through inadequate charges. This process continues as a part of the annual budget process.

5. Identification of Contingency Funds:

- a. General Fund – 50% of next fiscal year expenditure budget
- b. Road Fund – 40% of next fiscal year expenditure budget
- c. Water Enterprise Fund – 25% of next fiscal year expenditure budget
- d. Wastewater Enterprise Fund – 20% of next fiscal year expenditure budget
- e. Solid Waste Enterprise fund – 20% of next fiscal year expenditure budget

The recognition of the contingency fund amounts as established by the Board of Directors is an important step towards sustainable funding, and helps focus the process on future needs in planning our financial resources.

Budget Highlights

Revenues in the General Fund continue to remain relatively flat with the main revenue source of property tax conservatively estimated to increase by 2.5% from Fiscal Year 2020/21. Prior to the consideration of one-time expenditure and capital outlay requests, the General Fund operating budget was balanced. With surplus fund balance above its contingency reserve requirement, the General Fund was able to fund capital needs like a Fuel Station Upgrade and a Police Vehicle. The General Fund’s fund balance is estimated to be \$2,228,661 at the end of Fiscal Year 2021/22.

The Roads Fund budget for Fiscal Year 2021/22 includes \$75,000 for Guardrail Repair and Replacement as well as \$48,000 for the Phase 2 Striping project. Capital projects include the purchase of a three work/plow trucks.

BUDGET MESSAGE from the GENERAL MANAGER

Debt service for the 5th and final installment payment of the road system rehabilitation loan is budgeted for \$426,783, with \$196,905 transferred in from the Roads Reserve Fund towards the payment. The Roads Fund's fund balance is estimated to be \$1,157,115 at the end of Fiscal Year 2021/22.

The Water Enterprise Fund's finances are improving after the implementation of a rate study and gradual rate increases to cover current operations and maintenance and build appropriate reserves. The Water Enterprise Fund is anticipated to have an operating surplus that will be used to replenish reserves as was intended with the adopted rate study. The District responded to the continuing Public Safety Power Shutoffs of SCE by developing and funding the purchase and installation of emergency power generators for all pneumatic pumps stations, the main wells in Cummings Valley, and main pump stations on the valley floor. These improvements delayed the planned capital improvements by a year or so, but will ensure water can be delivered to all residents, regardless of the duration of a power outage.

After funding a capital outlay budget of \$856,000 that includes the Well rehabilitations, booster station improvements, electrical panel replacements, lakefill well rehabilitations, vehicle replacements and pressure reducing station upgrades, the Water Enterprise Fund's fund balance is estimated to be \$484,789 and the Water Reserve Fund's fund balance is estimated to be \$1,121,795 at the end of Fiscal Year 2021/22.

The Wastewater Enterprise Fund will improve as a 5-year rate adjustment was adopted in 2021. This rate increase will generate sufficient revenue to cover current operations and capital needs as well as build appropriate reserves. The Fiscal Year 2021/22 operating deficit is estimated to be \$155,288 and will be funded by a transfer from the Wastewater Reserve Fund, which will leave the reserve fund critically low at \$43,198. Adopted rate increases over the next few years will help restore appropriate reserves.

After completion of the Transfer Station Reconfiguration project to satisfy new state permit requirements and additional staffing to cover the Transfer Station operating hours, the Solid Waste Enterprise Fund budget was reaching a critical point as its utility rates were unable to cover rising operating costs and capital needs. The Solid Waste Enterprise Fund will improve as a 5-year rate adjustment was adopted in 2021. This rate increase will generate sufficient revenue to cover current operations and capital needs as well as build appropriate reserves. The Fiscal Year 2021/22 operating deficit is estimated to be \$9,556 and will be funded by a transfer from the Solid Waste Reserve Fund, which will leave the reserve fund critically low at \$16,211. Adopted rate increases over the next few years will help restore appropriate reserves.

In closing, I would like to thank everyone who helped in the preparation of this budget for their assistance in ensuring a smooth process for development and approval: the Board of Directors, our Department Heads, Division Supervisors, and their staffs, and lastly, to our residents who took the time to be informed and involved in the not-so-exciting, but very necessary business of the District.

Respectfully,



William J. Malinen
General Manager

FINANCIAL BUDGETS



General Fund

OVERVIEW

As stated in the Fund Description section and demonstrated in the table below, the General Fund is the catch-all account for revenues not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property tax is the most discretionary of District funds, meaning it may be applied toward any activated authority or service within the purview of the District. This thereby creates competition for the use of those funds amongst departments/divisions. For Fiscal Year 2021/22, Property Tax revenues are estimated to remain relatively static.

For FY 2021/22, the General Fund continues the improvements of the last several years.

- Deficit spending has been eliminated.
- Operating budget is balanced
- Contingency Reserve fund balance requirement is met
- Transfer to Roads Fund for debt service payments

Note: This section of the budget only provides an overview; please refer to individual budgets for more detail.

GENERAL FUND

Funding & Revenue Sources for General Fund

Anticipated Revenues for FY 2021/22 include the following:

| | | 2020/21 | | 2021/22 |
|-------|------------------------------------|---------------------|---------------------|---------------------|
| | | Budget | Revised | Budget |
| 40101 | Property Tax | \$ 1,768,000 | \$ 1,840,000 | \$ 1,886,000 |
| 40102 | Property Tax Collection Fee | \$ (22,000) | \$ (22,000) | \$ (22,000) |
| 40181 | Police Special Tax | \$ 280,000 | \$ 280,000 | \$ 280,000 |
| 40191 | Gate Special Tax | \$ 262,500 | \$ 262,500 | \$ 262,500 |
| 40504 | P.O.S.T. Reimbursement | \$ 3,000 | \$ 360 | \$ 3,000 |
| 40513 | Cares Act Funding | \$ - | \$ 80,460 | \$ - |
| 40601 | Interest Income | \$ 30,000 | \$ 23,000 | \$ 7,500 |
| 40611 | Rents | \$ 174,117 | \$ 174,477 | \$ 174,743 |
| 40701 | Fines | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 40721 | Other | \$ 5,000 | \$ 4,000 | \$ 4,000 |
| 40734 | RFID Sales | \$ 50,000 | \$ 60,000 | \$ 60,000 |
| 40735 | Address Posts | \$ 500 | \$ 400 | \$ 400 |
| 40741 | Reimbursed Expense | \$ 13,840 | \$ 3,660 | \$ 13,840 |
| 40743 | Reimbursed Expense - Police | \$ 5,000 | \$ 30,000 | \$ 5,000 |
| | Transfer In From WW Bond Red. Fund | \$ - | \$ 848 | \$ - |
| | Transfer In From Parks & Rec | \$ 1,183 | \$ - | \$ - |
| | Transfer In From Water | \$ 54,708 | \$ 11,740 | \$ 66,880 |
| | Transfer In From Wastewater | \$ 9,852 | \$ - | \$ 19,380 |
| | Transfer In From Roads | \$ 52,093 | \$ 11,740 | \$ 67,180 |
| | Transfer In From Solid Waste | \$ 18,971 | \$ - | \$ 17,020 |
| | Total | \$ 2,709,764 | \$ 2,764,185 | \$ 2,848,443 |

TOTAL REVENUES: \$ 2,848,443

Planned Expenditures

The following provides a breakdown by major category of the planned expenditures for the General Fund for FY 2021/22. Detailed information is provided in the various individual budgets.

| | 2020/21 | | 2021/22 |
|---------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| Salaries & Benefits | \$ 1,734,891 | \$ 1,641,428 | \$ 1,843,985 |
| Services & Supplies | \$ 639,424 | \$ 616,014 | \$ 610,847 |
| Debt Servicing | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - |
| Land | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - |
| Structures & Improvements | \$ 5,000 | \$ 11,490 | \$ - |
| Equipment | \$ 270,500 | \$ 28,980 | \$ 340,000 |
| Transfer to Other Funds | \$ - | \$ - | \$ - |
| Parks & Rec | \$ 225,979 | \$ 229,331 | \$ 230,254 |
| Roads | \$ - | \$ 689,634 | \$ 229,878 |
| Water Enterprise | \$ - | \$ - | \$ - |
| Wastewater Enterprise | \$ - | \$ - | \$ - |
| Solid Waste Enterprise | \$ - | \$ - | \$ - |
| Wastewater Reserve | \$ - | \$ 848 | \$ - |
| Total | \$ 2,875,794 | \$ 3,217,724 | \$ 3,254,964 |

TOTAL BUDGET REQUIREMENTS: \$ 3,254,964

Notes: Administration and General Services operating expenses, with the exception of mailbox project incurred expenses, are reallocated to other funds.

Administration and General Services host capital projects shared by non-General Fund budgets and funded via Transfers In (Capital Expenditures).

Contingency Reserve*:

The contingency reserve (fund balance) is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2021/22 **\$ 2,228,612**

GENERAL FUND

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 2,843,831 | \$ 3,088,672 | \$ 2,635,133 |
| TOTAL REVENUES: | \$ 2,709,764 | \$ 2,764,185 | \$ 2,848,443 |
| TOTAL EXPENSES: | \$ 2,875,794 | \$ 3,217,724 | \$ 3,254,964 |
| ENDING FUND BALANCE: | \$ 2,677,801 | \$ 2,635,133 | \$ 2,228,612 |

Interfund Loans:

Amounts provided to other funds with a requirement for repayment.

Loan made to Water Reserve Fund 70:

| | |
|------------|------------------|
| FY 2008/09 | <u>\$250,000</u> |
| Total | \$250,000 |

TOTAL OWED TO GENERAL FUND: \$250,000

Administration

GENERAL FUND – ADMINISTRATION

Budgetarily, Administration is funded through multiple sources including the General Fund and by reimbursement for services by all other funds.

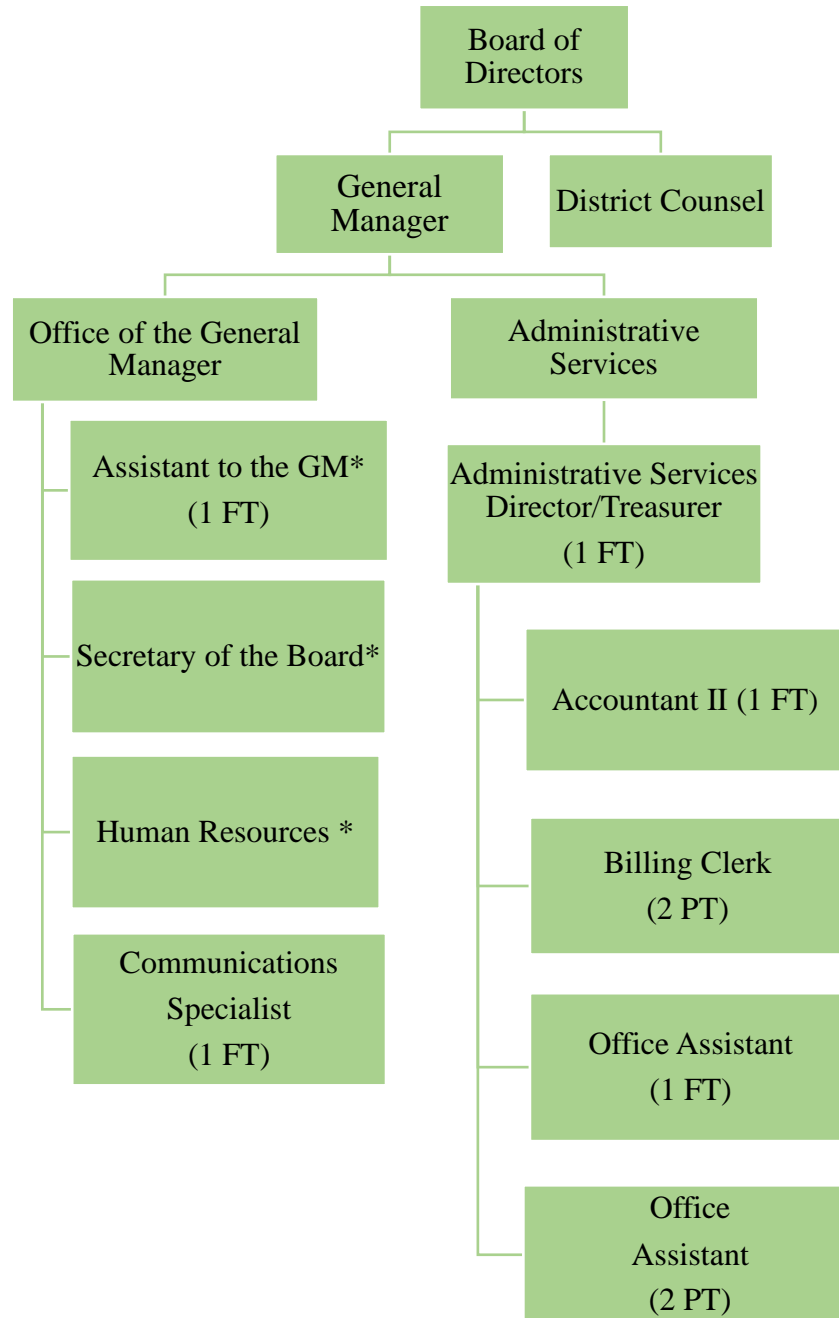
Organizationally, the Administration Department provides oversight and support for all other District functions. Administration is comprised of the Board of Directors, the Office of the General Manager, Secretary of the Board, Communications and General Counsel. Additionally, the functions of Finance, Utility Billing, Customer Service, Risk Management and Information Technology are overseen by the Administrative Services Director reporting to the General Manager.

Administration directly bills for as many administrative services as practicable. This accuracy and transparency demonstrates the true costs to provide various District services. Other budgets include sections designating Salary & Benefits and Services & Supplies associated with Administration in accordance to the District's Cost Allocation Plan.

Program Goals

- Documentation
 - Continue Records Retention & Document Management programs
 - Updates to District Code
 - Policy Manual
- Attain District of Distinction designation
- Communications
 - Informational mailers to increase awareness of District issues and activities
 - Produce a District-wide Annual Report
- Adopt Strategic Plan initiatives for future planning
- Enhance Board Meeting video streaming
- Purchasing Policy & Procedures
- Credit Card Use Policy
- Multi-Year Financial Projections for all funds
- 20-Year Capital Improvement Plan for all departments
- Revise Budget & Fiscal Policies

ADMINISTRATION

Organizational Chart – Administration Department**Notes:**

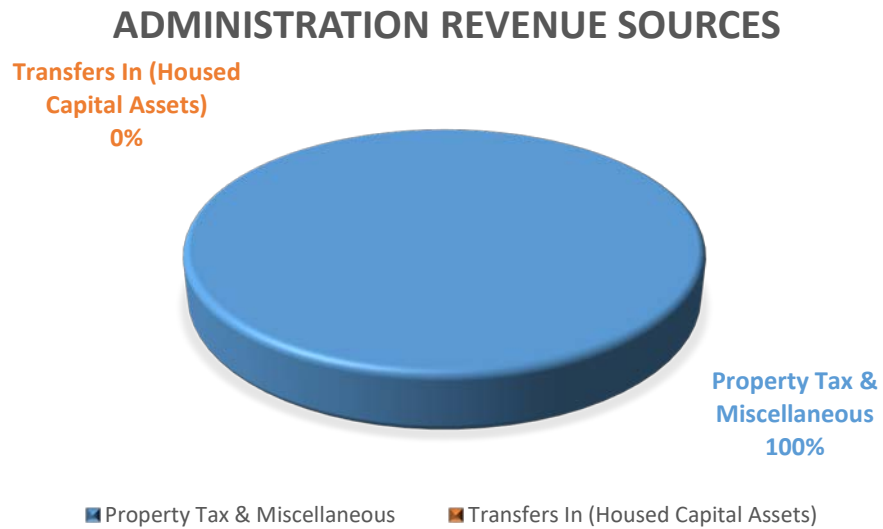
* Same person

Funding & Revenue Sources

Administration is funded through multiple sources including the General Fund and reimbursement for direct services by other funds.

| | 2020/21 | | 2021/22 |
|--------------------------------------|------------------|---------------|---------------|
| | Budget | Revised | Budget |
| Property Tax & Miscellaneous | \$ 6,403 | \$ 750 | \$ 750 |
| Transfers In (Housed Capital Assets) | \$ 14,347 | \$ - | \$ - |
| Total | \$ 20,750 | \$ 750 | \$ 750 |

TOTAL REVENUES: \$ 750



ADMINISTRATION

Planned Expenditures**Salaries & Benefits**

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|--------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| Board of Directors | \$ 12,000 | \$ 7,200 | \$ 12,000 |
| Wages | \$ 842,621 | \$ 845,757 | \$ 888,749 |
| Benefits | \$ 69,592 | \$ 67,388 | \$ 91,897 |
| CalPERS - Current | \$ 91,691 | \$ 91,429 | \$ 94,873 |
| CalPERS - UAL | \$ 58,364 | \$ 61,027 | \$ 70,616 |
| Social Security | \$ 61,652 | \$ 61,703 | \$ 64,972 |
| Unemployment | \$ 4,353 | \$ 4,210 | \$ 4,272 |
| Workers Comp | \$ 8,018 | \$ 7,464 | \$ 7,205 |
| Overtime | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Total | \$ 1,150,790 | \$ 1,148,677 | \$ 1,237,084 |

ADMINISTRATION REALLOCATION: \$ (1,237,084)

This amount is reallocated to all other budgets.

See Supporting Documents: District-Wide Cost Allocation Plan

TOTAL SALARIES & BENEFITS: \$ 0

ADMINISTRATION

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|-------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50234 | Equipment Repairs | \$ 500 | \$ - | \$ - |
| 50235 | Equipment - Lease | \$ 18,080 | \$ 17,920 | \$ 17,920 |
| 50273 | Computer Software | \$ 5,000 | \$ 5,000 | \$ 2,600 |
| 50274 | Computer Hardware | \$ - | \$ 15,000 | \$ 1,000 |
| | Total | \$ 23,580 | \$ 37,920 | \$ 21,520 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|------------------|-----------------|------------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 2,000 | \$ 1,000 | \$ 2,000 |
| 50277 | Custodial Supplies | \$ 600 | \$ 600 | \$ 600 |
| 50278 | Custodial Services | \$ 8,400 | \$ 6,620 | \$ 8,400 |
| | Total | \$ 11,000 | \$ 8,220 | \$ 11,000 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 20,000 | \$ 5,000 | \$ 19,000 |
| 50212 | Address Signs | \$ 750 | \$ 750 | \$ 750 |
| 50214 | Emergency Preparedness | \$ 3,000 | \$ 1,000 | \$ 1,000 |
| 50215 | Business Travel | \$ 1,000 | \$ 500 | \$ 1,000 |
| 50241 | Operations | \$ 7,500 | \$ 2,000 | \$ 7,500 |
| 50275 | Safety and Protective | \$ 500 | \$ 1,000 | \$ 1,000 |
| 50292 | State/County Fees | \$ 2,750 | \$ 2,750 | \$ 2,750 |
| | Total | \$ 35,500 | \$ 13,000 | \$ 33,000 |

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|--------------|--------------------|-----------|-----------|-----------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 2,500 | \$ 1,500 | \$ 1,500 |
| 50202 | Memberships & Dues | \$ 11,860 | \$ 12,420 | \$ 13,410 |
| 50203 | Printing | \$ 2,000 | \$ 1,000 | \$ 13,500 |
| 50204 | Postage/Shipping | \$ 250 | \$ 250 | \$ 250 |
| 50205 | Office Supplies | \$ 13,000 | \$ 12,000 | \$ 12,000 |

ADMINISTRATION

| | | 2020/21 | | 2021/22 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50208 | Awards | \$ - | \$ 130 | \$ - |
| 50210 | Recruitment | \$ 250 | \$ 250 | \$ 250 |
| 50233 | Auto Allowance | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50280 | Contract Services | \$ 95,000 | \$ 109,500 | \$ 83,280 |
| 50281 | Legal | \$ 100,000 | \$ 75,000 | \$ 75,000 |
| 50283 | Audit | \$ 26,450 | \$ 26,450 | \$ 27,200 |
| 50284 | Consulting | \$ 35,000 | \$ 30,000 | \$ 1,500 |
| 50286 | District Elections | \$ 20,000 | \$ 3,000 | \$ - |
| 50287 | Outside Service | \$ 3,000 | \$ 1,000 | \$ 1,000 |
| 50293 | Insurance Deductibles & Settlements | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50298 | District Insurance | \$ 7,050 | \$ 7,050 | \$ 7,755 |
| | Total | \$ 323,360 | \$ 286,550 | \$ 243,645 |

Utilities

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 5,000 | \$ 3,500 | \$ 4,000 |
| 50224 | Phone-Cellular | \$ 8,800 | \$ 6,100 | \$ 5,640 |
| 50225 | Phone-Facility | \$ 1,600 | \$ 630 | \$ 290 |
| 50228 | Natural Gas/Propane | \$ 1,750 | \$ 2,500 | \$ 2,500 |
| 50230 | Water-Facilities | \$ 1,500 | \$ 1,500 | \$ 1,600 |
| 50296 | Trash Service | \$ 280 | \$ 280 | \$ 300 |
| | Total | \$ 18,930 | \$ 14,510 | \$ 14,330 |

TOTAL EXPENSES: **\$ 323,495**

ADMINISTRATION REALLOCATION: **\$ (322,745)**

This amount is reallocated to all other budgets under Account Code 50291.

See Supporting Documents: District-Wide Cost Allocation Plan

TOTAL SERVICES & SUPPLIES: **\$ 750**

Debt Servicing

TOTAL DEBT SERVICING: **\$ 0**

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

ADMINISTRATION

| | | 2020/21 | | 2021/22 |
|-------|------------------|------------------|-------------|-------------|
| | | Budget | Revised | Budget |
| 50300 | Equipment | | | |
| | HVAC Replacement | \$ 20,000 | \$ - | \$ - |
| | Total | \$ 20,000 | \$ - | \$ - |

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

***Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to Administration.

Summary

| | 2020/21 | | 2021/22 |
|---------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| TOTAL REVENUE: | \$ 20,750 | \$ 750 | \$ 750 |
| TOTAL DIRECT EXPENSES: | \$ 750 | \$ 750 | \$ 750 |
| CAPITAL OUTLAY: | \$ 20,000 | \$ 0 | \$ 0 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REALLOCATION: | \$ 1,562,410 | \$ 1,508,127 | \$ 1,559,829 |
| TOTAL INDIRECT EXPENSES: | \$ 1,562,410 | \$ 1,508,127 | \$ 1,559,829 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

General Services

GENERAL FUND – GENERAL SERVICES

Budgetarily, General Services is funded through multiple sources including the General Fund and primarily by reimbursement for direct services by all other funds.

Organizationally, the General Services Division is part of the Public Works Department, overseen by the General Services Supervisor under the Public Works Director. General Services is further subdivided into Facilities Maintenance, Fleet Maintenance, and Solid Waste.

Program Goals

- Create and Implement GIS Database

Facilities Maintenance

Facilities Maintenance is responsible for the ongoing maintenance and repair of District buildings, structures and grounds. This includes but is not limited to, the administration building, police station, public works buildings and shops, pump and well house buildings, electrical, HVAC, plumbing, irrigation, and custodial services.

Budget: Revenue and expenses (other than for Bus Shelters and Mailboxes) for Facilities Maintenance are directly incorporated as much as possible into the other budgets to ensure accurate and timely accounting. Salaries & Benefits and remaining Services & Supplies are re-allocated to other budgets in accordance to the District's Cost Allocation Plan.

Program Goals

- Complete above-ground fuel station reconfiguration
- Continue to develop/refine 20-year Capital Improvement/Replacement Plan
- Regular facility safety inspections, corrections and follow-up
- Continue mailbox station upgrade and repair project

Fleet Maintenance

Fleet Maintenance is responsible for the ongoing maintenance and repair of District vehicles and equipment. This includes but is not limited to, vehicles, heavy equipment, tractors, road and water equipment, snow plows and grounds maintenance equipment.

Budget: Revenue and expenses for Fleet Maintenance are directly incorporated as much as possible into the other budgets to ensure accurate and timely accounting. Salaries & Benefits and remaining Services & Supplies are re-allocated to other budgets in accordance to the District's Cost Allocation Plan.

Program Goals

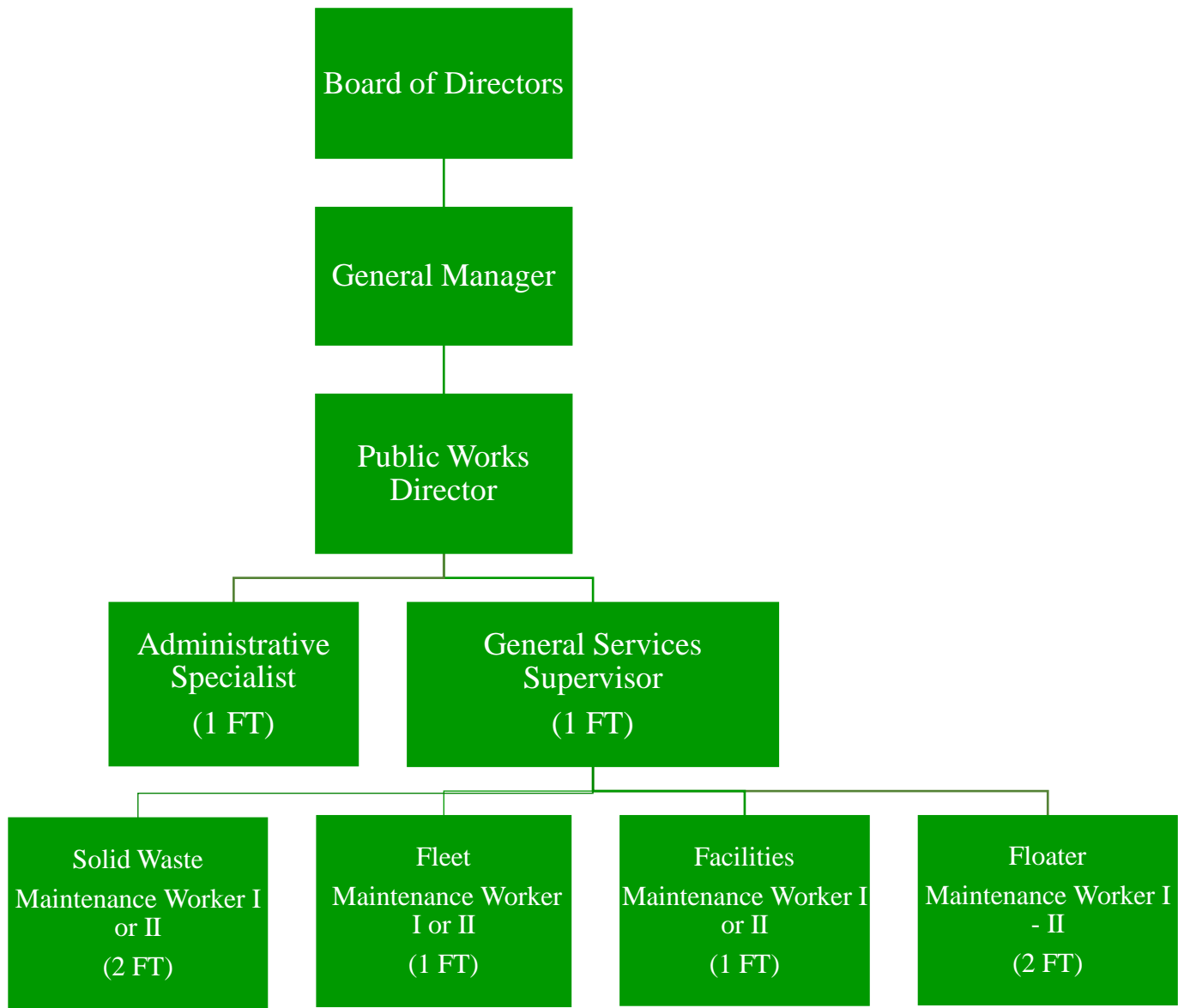
- Implement fleet management program in accordance with policy

Solid Waste

While overseen by the General Services Division, Solid Waste is funded primarily through user rates. See the Solid Waste Enterprise Fund budget for itemized revenue and expenses and program goals.

GENERAL SERVICES

Organizational Chart – General Services



Funding & Revenue Sources

General Services is funded through multiple sources including the General Fund and reimbursement for direct services by other funds. Anticipated Revenues for FY 2021/22 include the following:

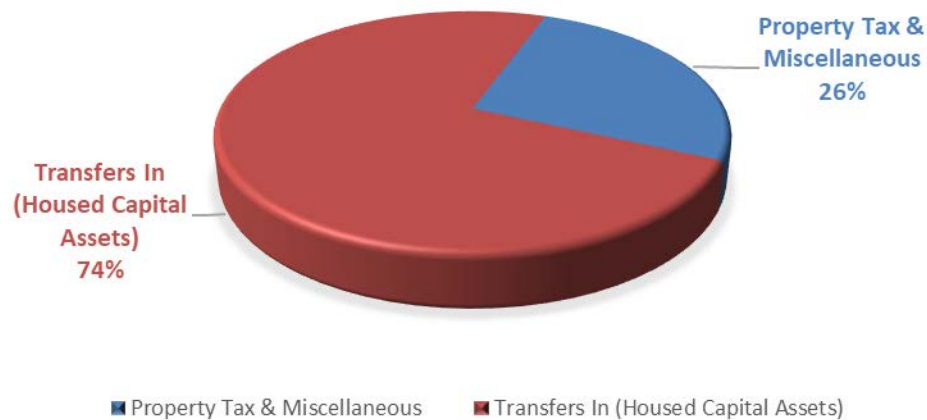
| | 2020/21 | | 2021/22 |
|--------------------------------------|-------------------|------------------|-------------------|
| | Budget | Revised | Budget |
| Property Tax & Miscellaneous | \$ 53,560 | \$ 15,000 | \$ 60,560 |
| Transfers In (Housed Capital Assets) | \$ 122,460 | \$ 23,480 | \$ 170,460 |
| Total | \$ 176,020 | \$ 38,480 | \$ 231,020 |

TOTAL REVENUES: \$ 231,020

***Notes:**

Transfers In are to pay prorated share of expenses by other budgets, to be completed by General Services.

GENERAL SERVICES REVENUE SOURCES



GENERAL SERVICES

Planned Expenditures

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|-------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Wages | \$ 599,205 | \$ 450,916 | \$ 618,727 |
| Benefits | \$ 87,588 | \$ 74,626 | \$ 100,309 |
| CalPERS - Current | \$ 59,776 | \$ 42,279 | \$ 61,269 |
| CalPERS - UAL | \$ 47,089 | \$ 37,933 | \$ 56,854 |
| Social Security | \$ 45,567 | \$ 35,255 | \$ 46,952 |
| Unemployment | \$ 2,742 | \$ 2,457 | \$ 2,460 |
| Workers Comp | \$ 23,334 | \$ 19,935 | \$ 23,421 |
| Overtime | \$ 5,000 | \$ 7,500 | \$ 5,000 |
| Total | \$ 870,301 | \$ 670,902 | \$ 914,991 |

GENERAL SERVICES REALLOCATION: \$ (914,991)

This amount is reallocated to all other budgets

See Supporting Documents: District-Wide Cost Allocation Plan

TOTAL SALARIES & BENEFITS: \$ 0

GENERAL SERVICES

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|--------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 2,000 | \$ 1,500 | \$ 1,500 |
| 50234 | Equipment Repairs | \$ 1,000 | \$ 4,000 | \$ 2,500 |
| 50235 | Equipment - Lease | \$ 500 | \$ 2,000 | \$ 500 |
| 50236 | Tires & Batteries | \$ 750 | \$ 750 | \$ 750 |
| 50238 | Equipment | \$ 14,679 | \$ 14,680 | \$ 5,000 |
| 50251 | Expendable Tools and Equipment | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 50273 | Computer Software | \$ 4,250 | \$ 6,100 | \$ 3,600 |
| 50274 | Computer Hardware | \$ - | \$ 6,790 | \$ 3,000 |
| | Total | \$ 26,179 | \$ 38,820 | \$ 19,850 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 13,200 | \$ 13,200 | \$ 3,200 |
| 50271 | Grounds Maintenance | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 50277 | Custodial Supplies | \$ 300 | \$ 300 | \$ 300 |
| 50278 | Custodial Services | \$ 2,400 | \$ 1,800 | \$ 2,400 |
| | Total | \$ 25,900 | \$ 25,300 | \$ 15,900 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 1,500 | \$ 500 | \$ 7,000 |
| 50215 | Business Travel | \$ 500 | \$ - | \$ - |
| 50232 | Motor Fuel | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 50241 | Operations | \$ 500 | \$ 500 | \$ 500 |
| 50247 | Signs, Reflectors and Markers | \$ 250 | \$ 300 | \$ 300 |
| 50248 | Bus Shelters | \$ 2,500 | \$ - | \$ 2,500 |
| 50250 | Shop Supplies | \$ 1,600 | \$ 1,600 | \$ 1,600 |
| 50268 | Mailboxes | \$ 30,000 | \$ 15,000 | \$ 30,000 |
| 50270 | Bark Beetle | \$ 5,000 | \$ - | \$ - |
| 50275 | Safety and Protective | \$ 1,500 | \$ 2,500 | \$ 2,500 |
| 50279 | Inspections | \$ 500 | \$ 500 | \$ 500 |
| 50288 | Uniforms | \$ 2,000 | \$ 3,660 | \$ 3,660 |
| 50292 | State/County Fees | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | Total | \$ 48,850 | \$ 27,560 | \$ 51,560 |

GENERAL SERVICES

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|--------------|-------------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50202 | Memberships & Dues | \$ - | \$ 80 | \$ 80 |
| 50204 | Postage/Shipping | \$ - | \$ 50 | \$ - |
| 50205 | Office Supplies | \$ 5,000 | \$ 3,000 | \$ 5,000 |
| 50210 | Recruitment | \$ - | \$ - | \$ 5,000 |
| 50280 | Contract Services | \$ 1,500 | \$ 1,000 | \$ 1,500 |
| 50281 | Legal | \$ 1,000 | \$ 5,000 | \$ 5,000 |
| 50284 | Consulting | \$ - | \$ - | \$ 40,000 |
| 50287 | Outside Service | \$ 1,000 | \$ 2,000 | \$ 1,500 |
| 50293 | Insurance Deductibles & Settlements | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50298 | District Insurance | \$ 4,290 | \$ 4,290 | \$ 4,720 |
| | Total | \$ 13,790 | \$ 16,420 | \$ 63,800 |

Utilities

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 1,800 | \$ 1,800 | \$ 1,800 |
| 50224 | Phone-Cellular | \$ 2,200 | \$ 2,030 | \$ 1,920 |
| 50228 | Natural Gas/Propane | \$ 650 | \$ 1,100 | \$ 1,100 |
| 50230 | Water-Facilities | \$ 2,500 | \$ 2,500 | \$ 2,600 |
| 50296 | Trash Service | \$ 750 | \$ 300 | \$ 300 |
| | Total | \$ 7,900 | \$ 7,730 | \$ 7,720 |

TOTAL EXPENSES: \$ 158,830

GENERAL SERVICES REALLOCATION: \$ (126,330)

This amount is reallocated to all other budgets under Account Code 50291.

See Supporting Documents: District-Wide Cost Allocation Plan

TOTAL SERVICES & SUPPLIES: \$ 32,500

GENERAL SERVICES

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|-------------------|------------------|-------------------|
| | | Budget | Revised | Budget |
| 50300 | Equipment | | | |
| | Fuel Station | \$ 138,520 | \$ - | \$ 138,520 |
| | Rock Grizzly | \$ - | \$ 23,480 | \$ - |
| | Skip Loader | \$ - | \$ - | \$ 60,000 |
| 50301 | Capital Improvement | | | |
| | Total | \$ 138,520 | \$ 23,480 | \$ 198,520 |

TOTAL CAPITAL OUTLAY: \$ 198,520

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

***Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to General Services.

Summary

| | | 2020/21 | | 2021/22 |
|---------------------------------|--|-------------------|-------------------|---------------------|
| | | Budget | Revised | Budget |
| TOTAL REVENUE | | \$ 176,020 | \$ 38,480 | \$ 231,020 |
| TOTAL DIRECT EXPENSES | | \$ 37,500 | \$ 15,000 | \$ 32,500 |
| CAPITAL OUTLAY: | | \$ 138,520 | \$ 23,480 | \$ 198,520 |
| NET BALANCE: | | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REALLOCATION | | \$ 955,420 | \$ 771,732 | \$ 1,041,321 |
| TOTAL INDIRECT EXPENSES: | | \$ 955,420 | \$ 771,732 | \$ 1,041,321 |
| NET BALANCE: | | \$ 0 | \$ 0 | \$ 0 |

Police

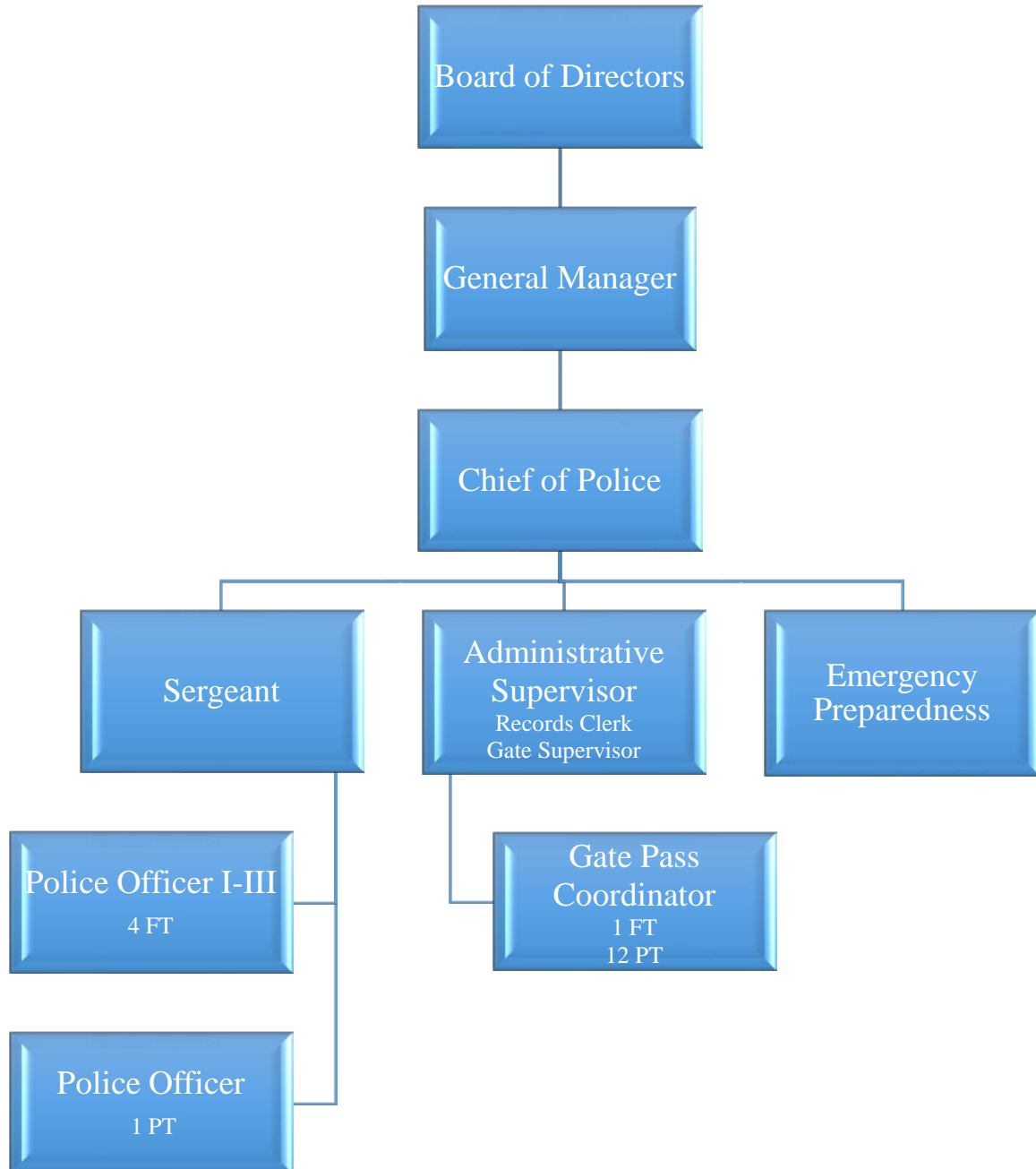
GENERAL FUND – POLICE

Budgetarily, Police receives funding primarily from property tax and through an \$80 per parcel Police Special Tax, enacted in 1995 and which generates an estimated \$280,000 per year (14.7% of the FY 2021/22 total budget requirements). Minor revenue contributions include State reimbursement, and partial reimbursement for State mandated training, such as Peace Officer Standards and Training (POST).

Organizationally, Police is a division within the Public Safety Department and is overseen by the Chief of Police. The police department's responsibilities include emergency response, general patrol, criminal investigations, maintenance of property and evidence, the entry gate, disaster and emergency preparedness and command/management and emergency exit routes. The staff receives substantial staffing support from the Volunteers in Police Service (VIPS).

Program Goals

- Policing
 - Emphasis on Community Oriented Policing with a proactive approach to problem solving and directed patrols
 - Commitment to provide the highest level of public safety services to our community despite staffing challenges
- Personnel
 - Recruit Chief of Police
 - Fill Officer I-III vacancies
 - All Overtime for FY 2021/22 is budgeted in the COPS Grant (Fund 68)
 - One full-time Police Officer I – III position will continue to be funded in the COPS Grant (Fund 68)
- Emergency Preparedness
 - Develop Community Wildfire Response Plan in conjunction with Disaster Preparedness Advisory Council
- Efficiency
 - The emphasis for FY 2021/22 continues to focus on efficiency with available funds
- Capital Outlay
 - Replace one (1) 4-wheel drive patrol vehicle

Organizational Chart – Police

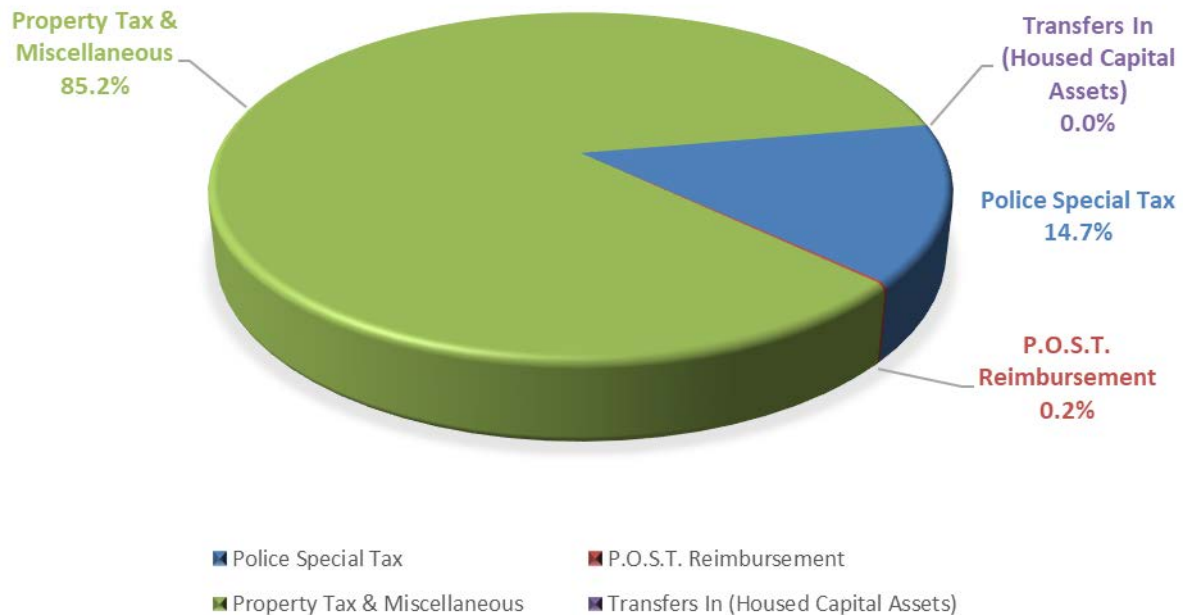
Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|--------------------------------------|---------------------|---------------------|---------------------|
| | Budget | Projected | Budget |
| Police Special Tax | \$ 280,000 | \$ 280,000 | \$ 280,000 |
| P.O.S.T. Reimbursement | \$ 3,000 | \$ 360 | \$ 3,000 |
| Property Tax & Miscellaneous | \$ 1,556,719 | \$ 1,371,769 | \$ 1,623,367 |
| Transfers In (Housed Capital Assets) | \$ - | \$ - | \$ - |
| Total | \$ 1,839,719 | \$ 1,652,129 | \$ 1,906,367 |

TOTAL REVENUES: \$ 1,906,367

POLICE REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|--------------------------------------|---------------------|---------------------|---------------------|
| | Budget | Projected | Budget |
| Wages | \$ 564,709 | \$ 514,468 | \$ 562,092 |
| Benefits | \$ 93,128 | \$ 78,488 | \$ 97,382 |
| CalPERS - Current | \$ 83,345 | \$ 77,822 | \$ 83,432 |
| CalPERS - UAL | \$ 110,282 | \$ 106,412 | \$ 128,025 |
| Social Security | \$ 42,501 | \$ 40,364 | \$ 44,264 |
| Unemployment | \$ 2,424 | \$ 2,324 | \$ 2,448 |
| Workers Comp | \$ 24,090 | \$ 22,785 | \$ 25,328 |
| Overtime | \$ - | \$ - | \$ - |
| Admin Overhead Allocation | \$ 187,253 | \$ 186,285 | \$ 197,214 |
| General Services Overhead Allocation | \$ 127,752 | \$ 100,960 | \$ 133,248 |
| Standby Pay | \$ - | \$ 25,000 | \$ 25,000 |
| Total | \$ 1,235,485 | \$ 1,154,909 | \$ 1,298,433 |

TOTAL SALARIES & BENEFITS: \$ 1,298,433

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|-------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| 50234 | Equipment Repairs | \$ 5,000 | \$ 2,500 | \$ 5,000 |
| 50235 | Equipment - Lease | \$ 500 | \$ 500 | \$ 500 |
| 50236 | Tires & Batteries | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 50238 | Equipment | \$ 6,200 | \$ 2,500 | \$ 15,800 |
| 50273 | Computer Software | \$ 15,000 | \$ 13,100 | \$ 13,540 |
| 50274 | Computer Hardware | \$ 3,800 | \$ 25,000 | \$ 1,000 |
| 50276 | Armory | \$ 3,800 | \$ 3,800 | \$ 2,500 |
| | Total | \$ 46,800 | \$ 59,900 | \$ 50,840 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 1,500 | \$ 4,400 | \$ 1,500 |
| 50271 | Grounds Maintenance | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50277 | Custodial Supplies | \$ 750 | \$ 750 | \$ 750 |
| 50278 | Custodial Services | \$ 3,600 | \$ 3,000 | \$ 3,600 |
| | Total | \$ 11,850 | \$ 14,150 | \$ 11,850 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 12,000 | \$ 12,000 | \$ 10,000 |
| 50214 | Emergency Preparedness | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50215 | Business Travel | \$ 2,000 | \$ 500 | \$ 1,000 |
| 50217 | Medical Misc. | \$ - | \$ - | \$ - |
| 50232 | Motor Fuel | \$ 20,000 | \$ 16,500 | \$ 17,000 |
| 50241 | Operations | \$ 2,500 | \$ 1,500 | \$ 1,500 |
| 50275 | Safety and Protective | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 50279 | Inspections | \$ 2,000 | \$ 1,100 | \$ 1,100 |
| 50288 | Uniforms | \$ 8,500 | \$ 8,500 | \$ 6,000 |
| 50292 | State/County Fees | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| | Total | \$ 55,000 | \$ 48,100 | \$ 44,600 |

POLICE

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|-------|--|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 500 | \$ 500 | \$ 500 |
| 50202 | Memberships & Dues | \$ 690 | \$ 690 | \$ 690 |
| 50203 | Printing | \$ 500 | \$ - | \$ 250 |
| 50204 | Postage/Shipping | \$ 150 | \$ 320 | \$ 320 |
| 50205 | Office Supplies | \$ 3,000 | \$ 3,000 | \$ 4,300 |
| 50210 | Recruitment | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| 50280 | Contract Services | \$ 60,500 | \$ 60,500 | \$ 57,860 |
| 50281 | Legal | \$ 30,000 | \$ 30,000 | \$ 25,000 |
| 50283 | Audit | \$ - | \$ - | \$ - |
| 50284 | Consulting | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 50287 | Outside Service | \$ 3,500 | \$ 5,500 | \$ 5,000 |
| 50289 | Dispatch Service | \$ 97,500 | \$ 94,771 | \$ 97,614 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 67,094 | \$ 58,590 | \$ 51,452 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 12,500 | \$ 14,809 | \$ 18,318 |
| 50293 | Insurance Deductibles & Settlements | \$ 2,000 | \$ 1,000 | \$ 2,000 |
| 50298 | District Insurance | \$ 59,670 | \$ 61,330 | \$ 67,460 |
| | Total | \$ 350,104 | \$ 343,610 | \$ 343,264 |

Utilities

| | | 2020/21 | | 2021/22 |
|-------|---------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 13,000 | \$ 11,000 | \$ 11,000 |
| 50224 | Phone-Cellular | \$ 7,000 | \$ 5,100 | \$ 4,800 |
| 50225 | Phone-Facility | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50228 | Natural Gas/Propane | \$ 2,500 | \$ 3,500 | \$ 3,500 |
| 50230 | Water-Facilities | \$ 1,000 | \$ 1,000 | \$ 1,100 |
| 50296 | Trash Service | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| | Total | \$ 34,000 | \$ 31,100 | \$ 30,900 |

TOTAL SERVICES & SUPPLIES: \$ 481,454

Debt Servicing**TOTAL DEBT SERVICING: \$ 0****Capital Outlay**

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|-------------------|-------------|-------------------|
| | | Budget | Revised | Budget |
| 50300 | Equipment | | | |
| | Fuel Station | \$ 61,480 | \$ - | \$ 61,480 |
| | Police Vehicles (1) | \$ 45,000 | \$ - | \$ 65,000 |
| 50301 | Capital Improvement | | | |
| | Total | \$ 106,480 | \$ - | \$ 126,480 |

TOTAL CAPITAL OUTLAY: \$ 126,480**Transfers Out****TOTAL TRANSFERS OUT: \$ 0**

***Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to Police.

Summary

| | 2020/21 | | 2021/22 |
|------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| TOTAL REVENUES: | \$ 1,839,719 | \$ 1,651,769 | \$ 1,906,367 |
| TOTAL EXPENSES: | \$ 1,839,719 | \$ 1,651,769 | \$ 1,906,367 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

CITIZENS' OPTION FOR PUBLIC SAFETY (COPS) FUND 68

The Citizens Option for Public Safety (COPS) program was originally adopted as part of AB3229 with funding from the State general fund. COPS provides funding for front-line law enforcement (city police, county sheriffs, and police protection districts). Funds from the COPS program must be used exclusively to fund frontline municipal police services.

These monies may not be used to supplant existing funding for law enforcement services within a fiscal year. Administrative overhead costs charged to COPS Grant funding may not exceed 0.5 percent of the total allocation. COPS Grant funds must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited to the County Enhancing Law Enforcement Activities Subaccount for reallocation to other law enforcement grants pursuant to law.

Program Goals

Enhance and supplement law enforcement activities by the following:

- FY 2021/22
 - Allocation of (1) full-time Police Officer I – III
 - Allocation of overtime
- Exhaust Prior Year Encumbrances
 - Radio Infrastructure

SUPPLEMENTAL LAW ENFORCEMENT

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Fund Balance | \$ 16,926 | \$ 16,663 | \$ 16,927 |
| COPS Program | \$ 156,000 | \$ 156,726 | \$ 157,000 |
| Interest Revenue | \$ 500 | \$ 300 | \$ 100 |
| Transfer In From General Fund | \$ - | \$ - | \$ - |
| Total | \$ 173,426 | \$ 173,689 | \$ 174,027 |

TOTAL REVENUES: \$ 174,027

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|-------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Wages | \$ 67,251 | \$ 73,206 | \$ 75,729 |
| Benefits | \$ 13,152 | \$ 14,308 | \$ 15,418 |
| CalPERS - Current | \$ 8,772 | \$ 9,549 | \$ 9,943 |
| Social Security | \$ 9,132 | \$ 9,015 | \$ 8,939 |
| Unemployment | \$ 336 | \$ 387 | \$ 336 |
| Workers Comp | \$ 5,730 | \$ 5,657 | \$ 5,609 |
| Overtime | \$ 52,126 | \$ 44,641 | \$ 41,125 |
| Total | \$ 156,500 | \$ 156,763 | \$ 157,099 |

TOTAL SALARIES & BENEFITS: \$ 157,099

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | 2020/21 | | 2021/22 |
|-----------------------------------|------------------|-------------|------------------|
| | Budget | Revised | Budget |
| 50209 Radio Infrastructure | \$ 16,926 | \$ - | \$ 16,926 |
| Total | \$ 16,926 | \$ - | \$ 16,926 |

Facilities & Grounds

Operations

Professional & Administrative Services

Utilities

TOTAL SERVICES & SUPPLIES: \$ 16,926

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

SUPPLEMENTAL LAW ENFORCEMENT

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

***Note:**

In accordance with the provisions of the COPS Program, funds must be expended or encumbered by June 30 of the following year funds were received, therefore there is no contingency or general reserve for this fund.

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 16,926 | \$ 16,663 | \$ 16,926 |
| TOTAL REVENUES: | \$ 156,500 | \$ 157,026 | \$ 157,100 |
| TOTAL EXPENSES: | \$ 173,426 | \$ 156,763 | \$ 174,026 |
| NET BALANCE: | \$ 0 | \$ 16,926 | \$ 0 |

PUBLIC SAFETY REALIGNMENT (AB109) FUND 30

Under Realignment, newly-convicted low-level offenders without current or prior serious or violent offenses serve their sentences in county jail instead of state prison. This has placed an additional burden on local law enforcement agencies. AB 109 provided a dedicated revenue stream through Vehicle License Fees and a portion of the State sales tax. This funding became constitutionally guaranteed by California voters under the passage of Proposition 30 in 2012, however this funding is distributed to the counties which maintain discretion in further distribution to local agencies. These monies may not be used to supplant any existing funding for law enforcement services within a fiscal year.

As of FY 2017/18, the District no longer receives AB109 funds, due to Kern County discretionary action.

Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | | 2020/21 | | 2021/22 |
|--|--------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Budget |
| | Fund Balance | \$ 8,887 | \$ 8,887 | \$ 8,887 |
| | AB 109 | \$ - | \$ - | \$ - |
| | Total | \$ 8,887 | \$ 8,887 | \$ 8,887 |

BEGINNING FUND BALANCE: \$ 8,887

SUPPLEMENTAL LAW ENFORCEMENT

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

Facilities & Grounds

Operations

| | | 2020/21 | | 2021/22 |
|-------|-----------------|-----------------|-------------|-----------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 8,887 | \$ - | \$ 8,887 |
| | Total | \$ 8,887 | \$ - | \$ 8,887 |

Professional & Administrative Services

Utilities

TOTAL SERVICES & SUPPLIES: \$ 8,887

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

***Note:**

In accordance with the provisions of the AB109 Program, funds must be expended or encumbered by June 30 of the following year funds were received, therefore there is no contingency or general reserve for this fund.

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-----------------|-----------------|-----------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 8,887 | \$ 8,887 | \$ 8,887 |
| TOTAL REVENUES: | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES: | \$ 8,887 | \$ 0 | \$ 8,887 |
| NET BALANCE: | \$ 0 | \$ 8,887 | \$ 0 |

Entry Gate

GENERAL FUND – ENTRY GATE

Budgetarily, the Entry Gate is a Special Revenue Fund and is funded from property tax and through the Gate Special Tax of \$75 per parcel. This tax was enacted in 2006 and generates an estimated \$262,500 per year (40% of the FY 2021/22 total budget requirements).

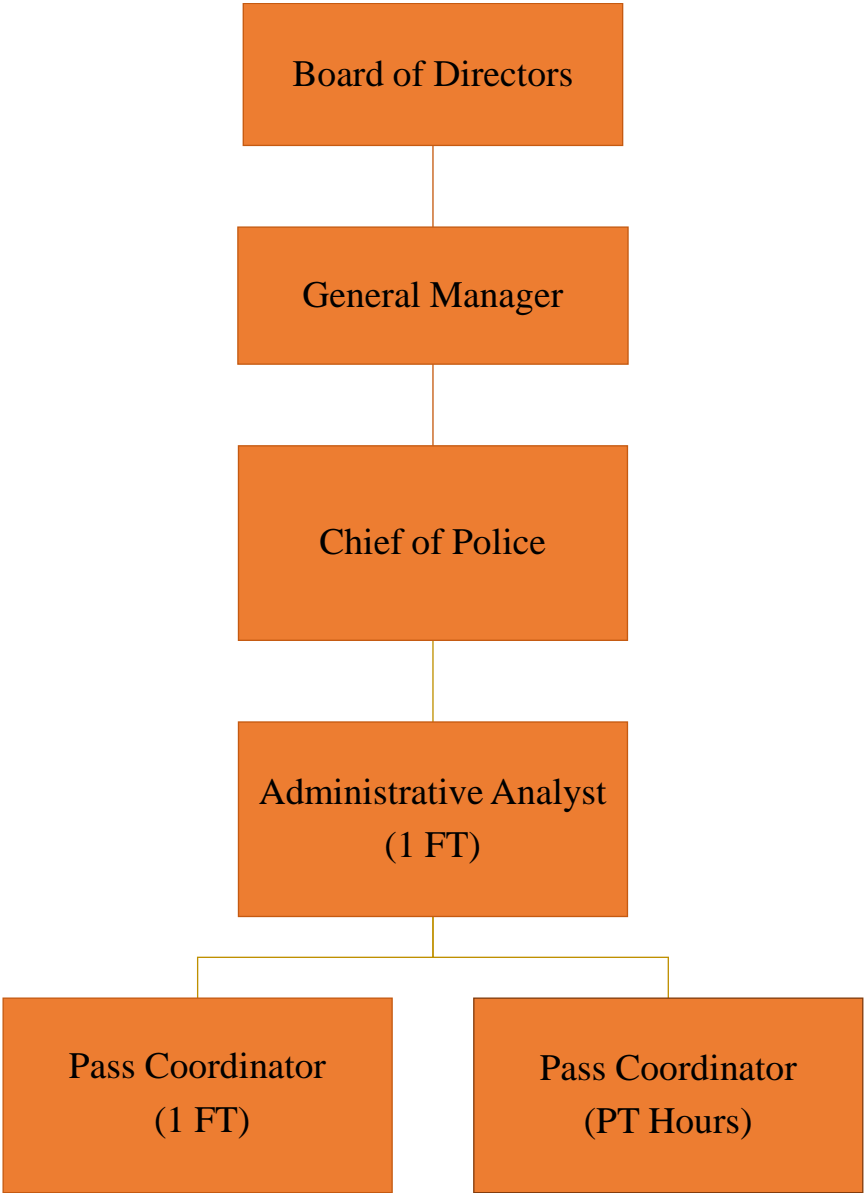
Organizationally, the Entry Gate Division is part of the Public Safety Department, overseen by the Administrative Analyst under the Chief of Police. The Entry Gate Division provides for the orderly and safe movement of authorized traffic into the District, to ensure public safety through regulation and control, and are ambassadors to the community by way of representing the values of the community to visitors and residents.

Program Goals

- Personnel
 - Effective January 1, 2022, the California minimum wage increases to \$15.00 per hour
 - Emphasize staff training to be Community Ambassadors
 - Explore ways to increase retention
- Gate system enhancements through Gatehouse software system
 - Continual security improvements for limiting unauthorized entry
 - Evaluate and improve processes used by residents to issue and obtain guest passes
 - Work jointly with BVSA to implement amenity card resident access project
- Efficiency
 - The emphasis for FY 2021/22 continues to focus on efficiency with available funds

ENTRY GATE

Organizational Chart – Gate

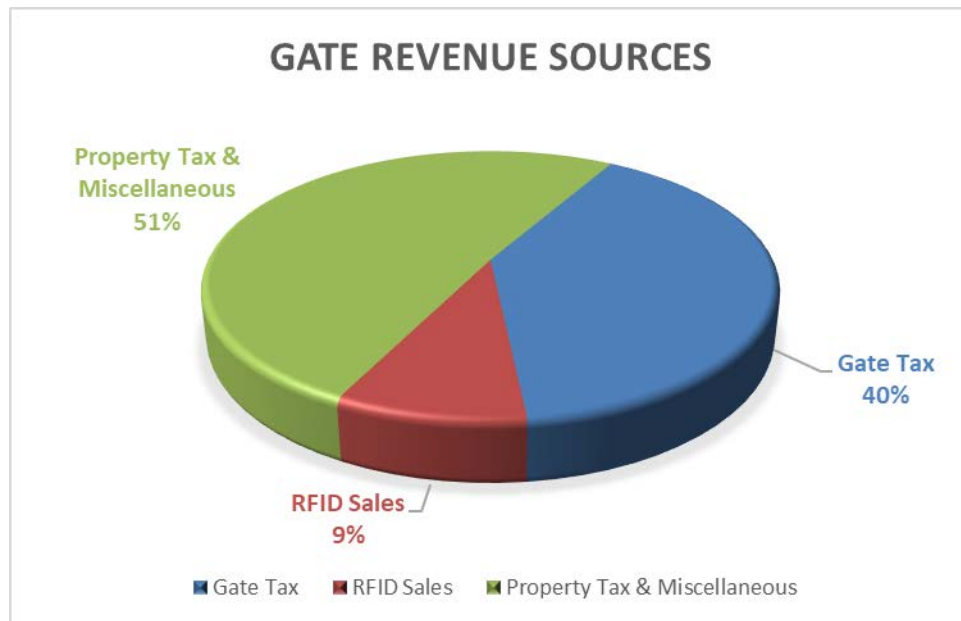


Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Final |
| Gate Tax | \$ 262,500 | \$ 262,500 | \$ 262,500 |
| RFID Sales | \$ 50,000 | \$ 60,000 | \$ 60,000 |
| Property Tax & Miscellaneous | \$ 300,826 | \$ 284,412 | \$ 334,195 |
| Total | \$ 613,326 | \$ 606,912 | \$ 656,695 |

TOTAL REVENUES: \$ 656,695



ENTRY GATE

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 | |
|--------------------------------------|-------------------|-------------------|--------------------|--|
| | Budget | Revised | Preliminary | |
| Wages | \$ 252,122 | \$ 247,075 | \$ 264,079 | |
| Benefits | \$ 17,172 | \$ 17,084 | \$ 18,603 | |
| CalPERS - Current | \$ 9,731 | \$ 9,731 | \$ 10,103 | |
| CalPERS - UAL | \$ 10,962 | \$ 11,710 | \$ 13,305 | |
| Social Security | \$ 19,547 | \$ 18,931 | \$ 20,241 | |
| Unemployment | \$ 4,630 | \$ 4,536 | \$ 4,536 | |
| Workers Comp | \$ 5,359 | \$ 4,981 | \$ 5,292 | |
| Overtime | \$ 5,000 | \$ 2,000 | \$ 2,000 | |
| Admin Overhead Allocation | \$ 146,532 | \$ 151,732 | \$ 177,273 | |
| General Services Overhead Allocation | \$ 28,351 | \$ 18,738 | \$ 30,120 | |
| Total | \$ 499,406 | \$ 486,518 | \$ 545,552 | |

TOTAL SALARIES & BENEFITS: \$ 545,552

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|-------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Final |
| 50234 | Equipment Repairs | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50238 | Equipment | \$ - | \$ 1,360 | \$ - |
| 50273 | Computer Software | \$ 7,200 | \$ 7,200 | \$ 7,200 |
| | Total | \$ 8,200 | \$ 9,560 | \$ 8,200 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Final |
| 50266 | Building Maintenance | \$ 500 | \$ 500 | \$ 500 |
| 50271 | Grounds Maintenance | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50277 | Custodial Supplies | \$ 150 | \$ 150 | \$ 150 |
| 50278 | Custodial Services | \$ 1,200 | \$ 950 | \$ 1,200 |
| | Total | \$ 7,850 | \$ 7,600 | \$ 7,850 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-----------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Final |
| 50206 | Training/Travel | \$ 400 | \$ 400 | \$ 400 |
| 50241 | Operations | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 50275 | Safety and Protective | \$ 350 | \$ 350 | \$ 350 |
| 50288 | Uniforms | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 50292 | State/County Fees | \$ 200 | \$ 200 | \$ 200 |
| | Total | \$ 4,950 | \$ 4,950 | \$ 4,950 |

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|--------------|-------------------|----------|----------|----------|
| | | Budget | Revised | Final |
| 50201 | Public Notices | \$ 600 | \$ 600 | \$ 600 |
| 50203 | Printing | \$ 3,000 | \$ 1,500 | \$ 1,500 |
| 50204 | Postage/Shipping | \$ 200 | \$ 1,500 | \$ 1,500 |
| 50205 | Office Supplies | \$ 5,500 | \$ 4,750 | \$ 5,000 |
| 50210 | Recruitment | \$ 300 | \$ 300 | \$ 300 |
| 50280 | Contract Services | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 50281 | Legal | \$ 2,000 | \$ 1,000 | \$ 1,000 |

ENTRY GATE

| | | 2020/21 | | 2021/22 |
|-------|--|------------------|------------------|------------------|
| | | Budget | Revised | Final |
| 50287 | Outside Service | \$ 200 | \$ 7,700 | \$ 200 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 52,687 | \$ 46,010 | \$ 46,249 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 2,773 | \$ 3,284 | \$ 4,169 |
| 50293 | Insurance Deductibles & Settlements | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 50298 | District Insurance | \$ 150 | \$ 150 | \$ 165 |
| | Total | \$ 75,410 | \$ 74,794 | \$ 68,683 |

Utilities

| | | 2020/21 | | 2021/22 |
|-------|---------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Final |
| 50221 | Electric-Facilities | \$ 3,760 | \$ 3,760 | \$ 3,760 |
| 50225 | Phone-Facility | \$ 1,250 | \$ 740 | \$ 600 |
| 50230 | Water-Facilities | \$ 2,000 | \$ 2,000 | \$ 2,100 |
| | Total | \$ 7,010 | \$ 6,500 | \$ 6,460 |

TOTAL SERVICES & SUPPLIES: \$ 96,143

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|-------|--------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Final |
| 50300 | Equipment | | | |
| | Driver's License Scanner | \$ 5,500 | \$ 5,500 | \$ - |
| | Generator | \$ - | \$ - | \$ 15,000 |
| 50301 | Capital Improvements | | | |
| | Gate Project | \$ - | \$ 7,000 | \$ - |
| | Gate Roof Replacement | \$ 5,000 | \$ 4,490 | \$ - |
| | Total | \$ 10,500 | \$ 16,990 | \$ 15,000 |

TOTAL CAPITAL OUTLAY: \$ 15,000

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

ENTRY GATE

***Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to the Entry Gate.

Summary

| | 2020/21 | | 2021/22 |
|------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| TOTAL REVENUES: | \$ 613,326 | \$ 606,912 | \$ 656,695 |
| TOTAL EXPENSES: | \$ 613,326 | \$ 606,912 | \$ 656,695 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

Parks & Recreation

PARKS & RECREATION – FUND 45

Budgetarily, Parks & Recreation is funded through property tax coming out of the General Fund. In accordance with Resolution 08-1289, seven percent (7%) of the gross property tax received is transferred from the General Fund into this designated fund. Per the lease agreement with Bear Valley Springs Association (BVSA), the District holds back 5% of this amount to apply toward the administrative costs incurred by the District associated with parks and recreation. Addendum Seven of the lease agreement states that this 7% (less holdback) of the property tax shall be used for the following purposes:

- Lake fill well rehabilitation and maintenance up to \$75,000 per fiscal year
- Offset the cost of non-potable and potable lake-fill and irrigation water

Other activities are funded through various sources, including reimbursements, additional General Fund contributions and miscellaneous revenue.

Organizationally, under the terms of the lease agreement, operation of the amenities is administered by BVSA. Tenant improvements to District property and/or expenditures other than lakefill require District Board of Directors approval. Other activities outside the lease agreement are administered by the District.

PARKS & RECREATION

Lakefill Activities – Bear Valley Springs Association Administered

Funding & Revenue Sources

Anticipated Lakefill Revenues to be received for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Transfer in Property Tax (7%) | \$ 116,109 | \$ 120,897 | \$ 123,956 |
| Total | \$ 116,109 | \$ 120,897 | \$ 123,956 |

TOTAL LAKEFILL REVENUES: \$ 123,956

Planned Expenditures:

Anticipated Lakefill Expenses for FY 2021/22 include the following:

Lakefill Expenses

| | 2020/21 | | 2021/22 |
|-----------------------|-------------------|-------------------|------------------|
| | Budget | Revised | Budget |
| 50229 Water- Lakefill | \$ 129,693 | \$ 141,692 | \$ 48,956 |
| Total | \$ 129,693 | \$ 141,692 | \$ 48,956 |

TOTAL LAKEFILL EXPENSES: \$ 48,956

Transfers Out

| | 2020/21 | | 2021/22 |
|---|-----------------|------------------|------------------|
| | Budget | Revised | Final |
| Transfer to GF - Admin HVAC | \$ 1,183 | \$ - | \$ - |
| Transfer to Water Dept - Lakefill Wells | \$ - | \$ 75,000 | \$ 75,000 |
| Total | \$ 1,183 | \$ 75,000 | \$ 75,000 |

TOTAL TRANSFERS OUT: \$ 75,000

Summary

| | 2020/21 | | 2021/22 |
|--------------------------|------------|------------|------------|
| | Budget | Revised | Budget |
| FUND BALANCE | \$ 13,584 | \$ 95,795 | \$ 0 |
| TOTAL LAKEFILL REVENUES: | \$ 116,109 | \$ 120,897 | \$ 123,956 |
| TOTAL LAKEFILL EXPENSES: | \$ 129,693 | \$ 141,692 | \$ 48,956 |
| TOTAL TRANSFERS OUT: | \$ 0 | \$ 75,000 | \$ 75,000 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

Other Activities – Bear Valley CSD Administered

Activities other than lakefill are funded through the 5% holdback, reimbursements, additional General Fund contributions and miscellaneous revenue.

Funding & Revenue Sources

Anticipated revenues to be received for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|--------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| 5% Holdback | \$ 6,111 | \$ 6,363 | \$ 6,524 |
| Transfer in Property Tax | \$ 103,759 | \$ 102,071 | \$ 99,774 |
| Reimbursed Expense | \$ 14,670 | \$ 28,670 | \$ 16,140 |
| Total | \$ 124,540 | \$ 137,104 | \$ 122,438 |

TOTAL OTHER REVENUES: \$ 122,438

Planned Expenditures:

Anticipated Other Expenditures for FY 2021/22 include the following:

Salaries & Benefits

| | 2020/21 | | 2021/22 |
|--------------------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| Admin Overhead Allocation | \$ 70,578 | \$ 69,268 | \$ 73,994 |
| General Services Overhead Allocation | \$ - | \$ - | \$ - |
| Total | \$ 70,578 | \$ 69,268 | \$ 73,994 |

TOTAL SALARIES & BENEFITS: \$ 73,994

See Supporting Documents: District-Wide Cost Allocation Plan

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

Facilities & Grounds

Operations

| | 2020/21 | | 2021/22 |
|--------------------------|------------------|-------------|------------------|
| | Budget | Revised | Budget |
| 50270 Bark Beetle | \$ 10,000 | \$ - | \$ 10,000 |
| Total | \$ 10,000 | \$ - | \$ 10,000 |

PARKS & RECREATION

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|-------|---|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50204 | Postage/Shipping | \$ - | \$ 110 | \$ - |
| 50205 | Office Supplies | \$ - | \$ 130 | \$ - |
| 50281 | Legal | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 25,109 | \$ 21,926 | \$ 19,304 |
| 50298 | District Insurance | \$ 14,670 | \$ 14,670 | \$ 16,140 |
| | Total | \$ 42,779 | \$ 39,836 | \$ 38,444 |

Utilities

TOTAL SERVICES & SUPPLIES: \$ 48,444

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|--|---------------------|-------------|------------------|-------------|
| | | Budget | Revised | Final |
| | Jack's Hole Fencing | | \$ 28,000 | |
| | Total | \$ - | \$ 28,000 | \$ - |

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

TOTAL OTHER EXPENSES: \$ 122,438

Summary

| | 2020/21 | | 2021/22 |
|------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| TOTAL OTHER REVENUES: | \$ 124,450 | \$ 137,104 | \$ 122,438 |
| TOTAL OTHER EXPENSES: | \$ 124,450 | \$ 137,104 | \$ 122,438 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

Roads

ROADS – FUND 48

Budgetarily, Roads is a separate Fund and is primarily sourced from a \$340 per parcel annual Road Assessment. The amount of this assessment has not changed since 1996.

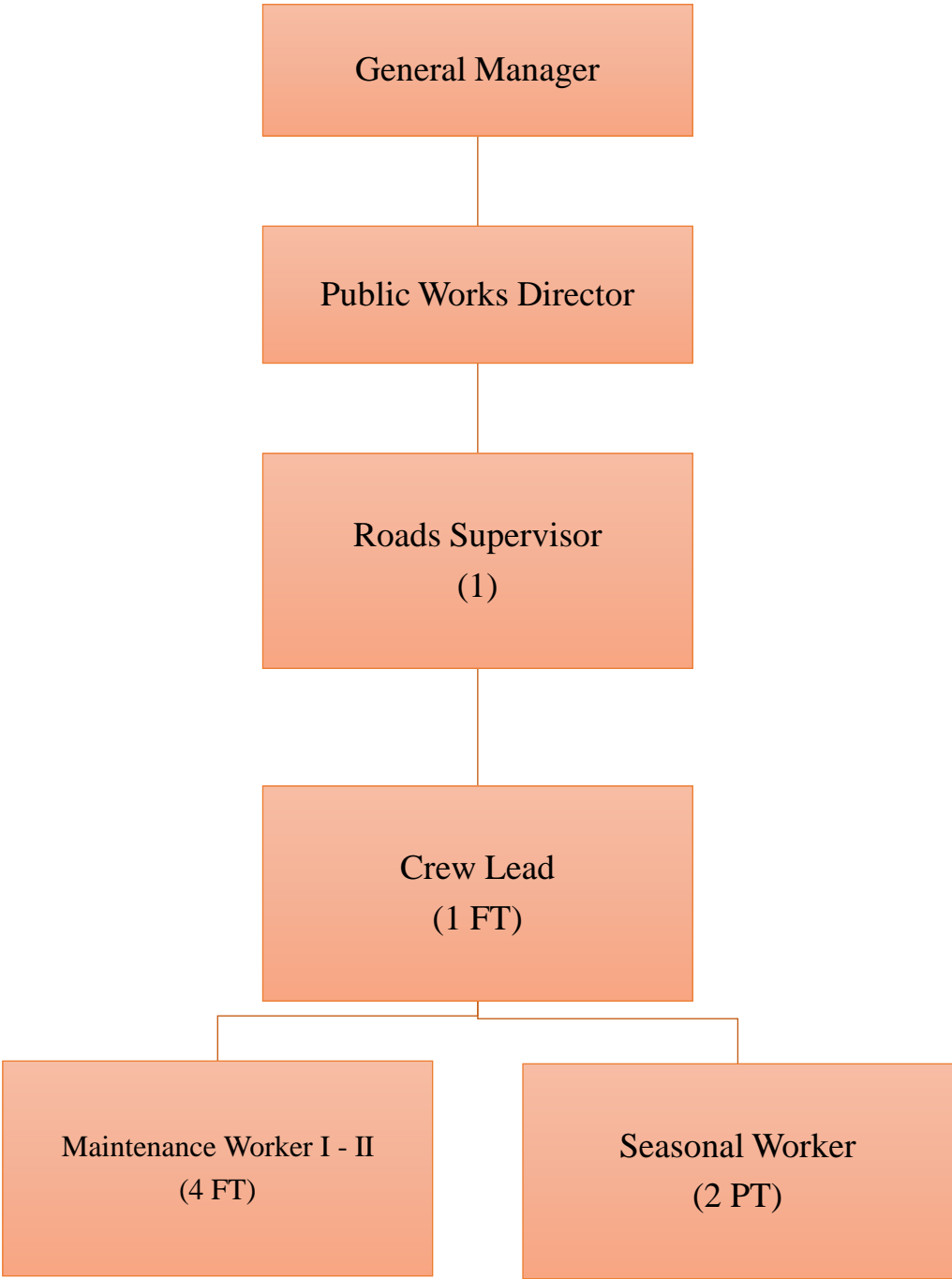
Organizationally, Roads is part of the Public Works Department, overseen by the Roads Supervisor under the Public Works Director, and is responsible for maintaining the integrity of 110 miles of road infrastructure. Additional areas of responsibility are snow removal/plowing, and maintenance/repair of rights of way, shoulders, signage and various appurtenances, drainage and culverts. Related services include weed and litter abatement, tree trimming and animal removal within the right of way.

Additionally, a significant amount of the Roads staff time is spent making repairs related to the water infrastructure, most of which is unplanned and related to water leaks within the road right of way. This staff time is also charged to the Water Fund and remains at 50% for FY 2021/22.

Program Goals

- Signage
 - Street Sign Replacement – First phase
 - Other road signs
- Continue incremental guardrail replacements
- West End Collector Road Striping Project – Lower Valley Road, Greenwater Drive, Rolling Oak Drive, Pinedale Drive, Jamaica Dunes, and 31 equestrian crossings
- Bear Valley & Cumberland Debt Service
 - Final payment
 - Fund contribution covered by Transfer In from General Fund
- Capital Expenditures
 - Purchase of three (3) Snowplow/Work Trucks
 - Financed over 7 years

Organizational Chart – Roads

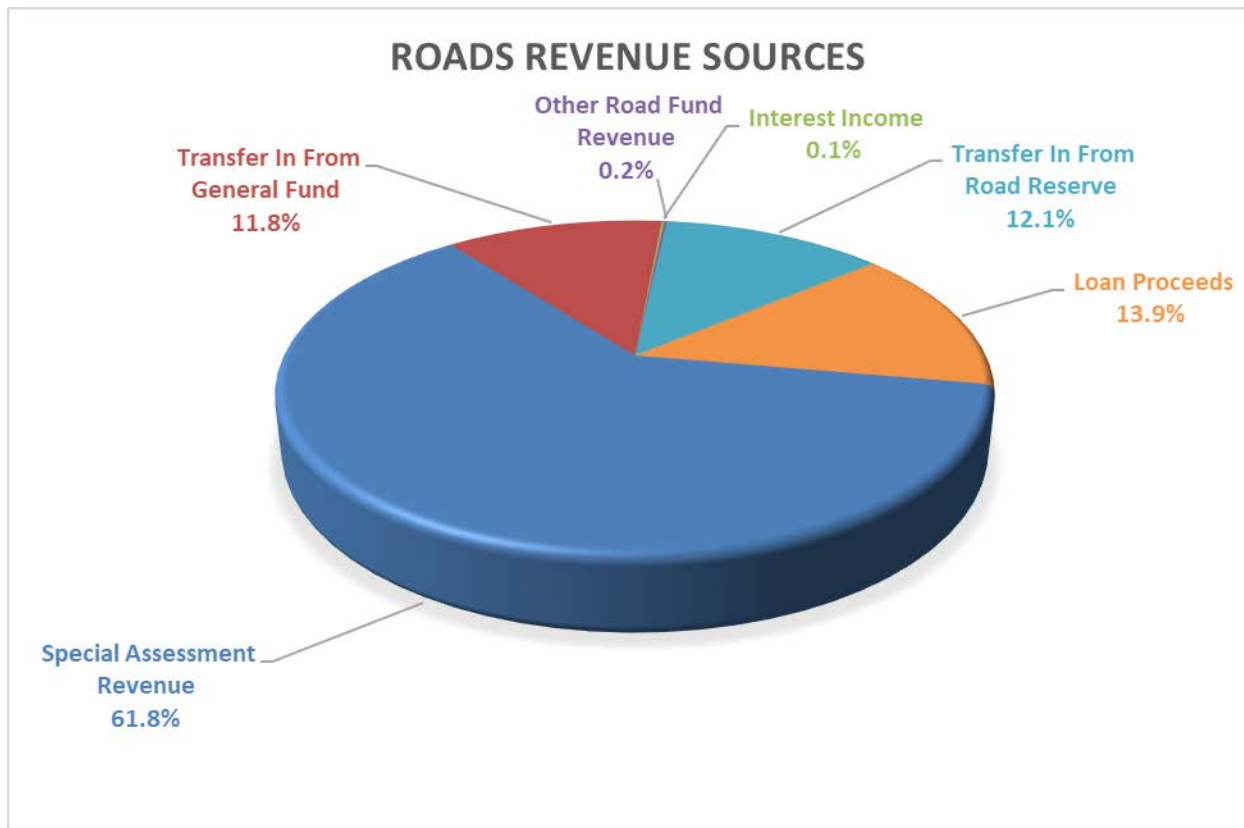


Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| Special Assessment Revenue | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| Cares Act Funding Grant | \$ - | \$ 15,000 | \$ - |
| Interest Income | \$ 20,000 | \$ 10,000 | \$ 2,500 |
| Other Road Fund Revenue | \$ 1,200 | \$ 3,000 | \$ 3,000 |
| Loan Proceeds | \$ - | \$ - | \$ 270,000 |
| Transfer In From Road Reserve | \$ 196,905 | \$ 196,905 | \$ 235,203 |
| Transfer In From General Fund | \$ - | \$ 689,634 | \$ 229,878 |
| Total | \$ 1,418,105 | \$ 2,114,539 | \$ 1,940,581 |

TOTAL REVENUES: \$ 1,940,581



ROADS

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|--------------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Wages | \$ 206,073 | \$ 196,344 | \$ 222,903 |
| Benefits | \$ 29,190 | \$ 24,501 | \$ 26,984 |
| CalPERS - Current | \$ 16,569 | \$ 15,306 | \$ 16,735 |
| CalPERS - UAL | \$ 15,892 | \$ 15,395 | \$ 18,844 |
| Social Security | \$ 18,060 | \$ 16,933 | \$ 18,965 |
| Unemployment | \$ 1,317 | \$ 2,017 | \$ 1,505 |
| Workers Comp | \$ 14,472 | \$ 13,548 | \$ 15,191 |
| Overtime | \$ 30,000 | \$ 25,000 | \$ 25,000 |
| Admin Overhead Allocation | \$ 163,101 | \$ 161,793 | \$ 171,818 |
| General Services Overhead Allocation | \$ 257,023 | \$ 194,248 | \$ 269,125 |
| Total | \$ 751,697 | \$ 665,085 | \$ 787,070 |

TOTAL SALARIES & BENEFITS: \$ 787,070

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|--------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 20,000 | \$ 45,000 | \$ 30,000 |
| 50234 | Equipment Repairs | \$ 15,000 | \$ 10,000 | \$ 9,000 |
| 50235 | Equipment - Lease | \$ - | \$ 5,740 | \$ 8,000 |
| 50236 | Tires & Batteries | \$ 9,000 | \$ 9,000 | \$ 7,500 |
| 50238 | Equipment | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| 50251 | Expendable Tools and Equipment | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 50273 | Computer Software | \$ 3,100 | \$ 660 | \$ 660 |
| | Total | \$ 56,600 | \$ 79,900 | \$ 64,660 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|-----------------|-----------------|------------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 2,000 | \$ 2,500 | \$ 12,000 |
| 50277 | Custodial Supplies | \$ 600 | \$ 600 | \$ 600 |
| 50278 | Custodial Services | \$ 3,600 | \$ 2,700 | \$ 3,600 |
| | Total | \$ 6,200 | \$ 5,800 | \$ 16,200 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-------------------------------|-----------|-----------|-----------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 4,500 | \$ 1,000 | \$ 4,500 |
| 50214 | Emergency Preparedness | \$ 500 | \$ - | \$ 500 |
| 50215 | Business Travel | \$ 500 | \$ - | \$ - |
| 50232 | Motor Fuel | \$ 25,000 | \$ 28,000 | \$ 28,000 |
| 50240 | Striping and Stenciling | \$ 60,000 | \$ 60,000 | \$ 48,000 |
| 50241 | Operations | \$ 1,000 | \$ 600 | \$ 600 |
| 50242 | Road Materials and Repairs | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| 50243 | Drainage | \$ 2,000 | \$ 3,050 | \$ 5,000 |
| 50247 | Signs, Reflectors and Markers | \$ 10,000 | \$ 10,000 | \$ 13,000 |
| 50249 | Snow Removal | \$ 25,000 | \$ 17,500 | \$ 15,000 |
| 50250 | Shop Supplies | \$ 4,000 | \$ 4,000 | \$ 4,500 |

ROADS

| | | 2020/21 | | 2021/22 |
|--------------|-----------------------|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50267 | Guardrail Repair | \$ 150,000 | \$ 150,800 | \$ 75,000 |
| 50269 | Weed Abatement | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 50275 | Safety and Protective | \$ 2,500 | \$ 3,000 | \$ 2,500 |
| 50279 | Inspections | \$ 1,000 | \$ 650 | \$ 650 |
| 50288 | Uniforms | \$ 2,000 | \$ 2,000 | \$ 1,500 |
| 50292 | State/County Fees | \$ 2,000 | \$ 630 | \$ 630 |
| | Total | \$ 337,500 | \$ 328,730 | \$ 246,880 |

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|--------------|--|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 500 | \$ - | \$ 500 |
| 50202 | Memberships & Dues | \$ - | \$ 740 | \$ 920 |
| 50203 | Printing | \$ 250 | \$ - | \$ 250 |
| 50204 | Postage/Shipping | \$ 100 | \$ 270 | \$ 270 |
| 50205 | Office Supplies | \$ 1,000 | \$ 500 | \$ 500 |
| 50210 | Recruitment | \$ - | \$ 300 | \$ - |
| 50280 | Contract Services | \$ 450 | \$ 450 | \$ 450 |
| 50281 | Legal | \$ 120,000 | \$ 120,000 | \$ 60,000 |
| 50282 | Engineering | \$ 25,000 | \$ - | \$ 25,000 |
| 50284 | Consulting | \$ - | \$ - | \$ 15,000 |
| 50287 | Outside Service | \$ 5,000 | \$ 7,000 | \$ 6,500 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 58,450 | \$ 51,042 | \$ 44,826 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 25,140 | \$ 29,780 | \$ 37,141 |
| 50293 | Insurance Deductibles & Settlements | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 50298 | District Insurance | \$ 36,890 | \$ 36,890 | \$ 42,000 |
| | Total | \$ 275,280 | \$ 249,472 | \$ 235,857 |

Utilities

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50224 | Phone-Cellular | \$ 1,500 | \$ 920 | \$ 960 |
| 50225 | Phone-Facility | \$ 1,300 | \$ 370 | \$ 100 |
| 50228 | Natural Gas/Propane | \$ 2,500 | \$ 7,500 | \$ 7,500 |
| 50296 | Trash Service | \$ 600 | \$ 600 | \$ 600 |
| | Total | \$ 11,900 | \$ 15,390 | \$ 15,160 |

TOTAL SERVICES & SUPPLIES: \$ 578,757

Debt Servicing

| | 2020/21 | | 2021/22 |
|----------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Bear Valley & Cumberland Project | | | |
| Principal | \$ 408,607 | \$ 408,607 | \$ 417,596 |
| Interest | \$ 18,176 | \$ 18,176 | \$ 9,187 |
| Total | \$ 426,783 | \$ 426,783 | \$ 426,783 |

TOTAL DEBT SERVICING: \$ 426,783

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | 2020/21 | | 2021/22 |
|-----------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| 50300 Equipment | | | |
| Slope Mower | \$ - | \$ 45,000 | \$ - |
| Roller Compactor | \$ 65,000 | \$ 45,000 | \$ - |
| Snow Plows | \$ - | \$ - | \$ 270,000 |
| 50301 Capital Improvements | | | |
| Lakeview/Cumberland Culvert | \$ 20,200 | \$ - | \$ - |
| Entry Gate Project | \$ 365,000 | \$ 187,300 | \$ - |
| Total | \$ 450,200 | \$ 277,300 | \$ 270,000 |

TOTAL CAPITAL OUTLAY: \$ 270,000

Transfers Out

| | 2020/21 | | 2021/22 |
|------------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| Transfer to GF- Fuel Station | \$ 49,180 | \$ - | \$ 49,180 |
| Transfer to GF- Rock Grizzly | \$ - | \$ 11,740 | \$ - |
| Transfer to GF- Skip Loader | \$ - | \$ - | \$ 18,000 |
| Transfer to GF- Admin HVAC | \$ 2,913 | \$ - | \$ - |
| Transfer to Roads Reserve | \$ - | \$ - | \$ - |
| Total | \$ 52,093 | \$ 11,740 | \$ 67,180 |

TOTAL TRANSFERS OUT: \$ 67,180

Contingency Reserve:

The contingency reserve (fund balance) is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2021/22 **\$ 1,157,115**

ROADS**Roads Reserve:**

See Fund 73 for Roads Reserve detail.

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 1,273,227 | \$ 1,291,984 | \$ 1,346,324 |
| TOTAL REVENUES: | \$ 1,418,105 | \$ 2,114,539 | \$ 1,940,581 |
| TOTAL EXPENSES: | \$ 2,368,252 | \$ 2,060,200 | \$ 2,129,790 |
| NET BALANCE: | \$ 323,080 | \$ 1,346,324 | \$ 1,157,115 |

Roads Reserve – Fund 73:

The Roads Reserve Fund was funded by the Road Rehabilitation loan and is limited to be used toward debt service on the loan. The Road reserve component is invested in the Kern County Treasury Pool, Local Agency Investment Fund (LAIF), and California Asset Management Program (CAMP). After the final debt service payment on the loan in FY 2021/22, any remaining fund balance resulting from interest earnings will be transferred to the Roads Fund.

Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 | |
|-----------------|-----------------|-----------------|---------------|--|
| | Budget | Revised | Budget | |
| Interest Income | \$ 2,000 | \$ 2,000 | \$ 500 | |
| Total | \$ 2,000 | \$ 2,000 | \$ 500 | |

TOTAL REVENUES: \$ 500

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

| | 2020/21 | | 2021/22 | |
|----------------------------|-------------------|-------------------|-------------------|--|
| | Budget | Revised | Budget | |
| Transfer Out To Roads Fund | \$ 196,905 | \$ 196,905 | \$ 235,203 | |
| Total | \$ 196,905 | \$ 196,905 | \$ 235,203 | |

TOTAL TRANSFERS OUT: \$ 235,203

ROADS

Summary

| | 2020/21 | | 2021/22 |
|-------------------------|------------|------------|------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 427,795 | \$ 429,608 | \$ 234,703 |
| TOTAL REVENUES: | \$ 2,000 | \$ 2,000 | \$ 500 |
| TOTAL EXPENSES: | \$ 196,905 | \$ 196,905 | \$ 235,203 |
| NET BALANCE: | \$ 232,890 | \$ 234,703 | \$ 0 |

Water

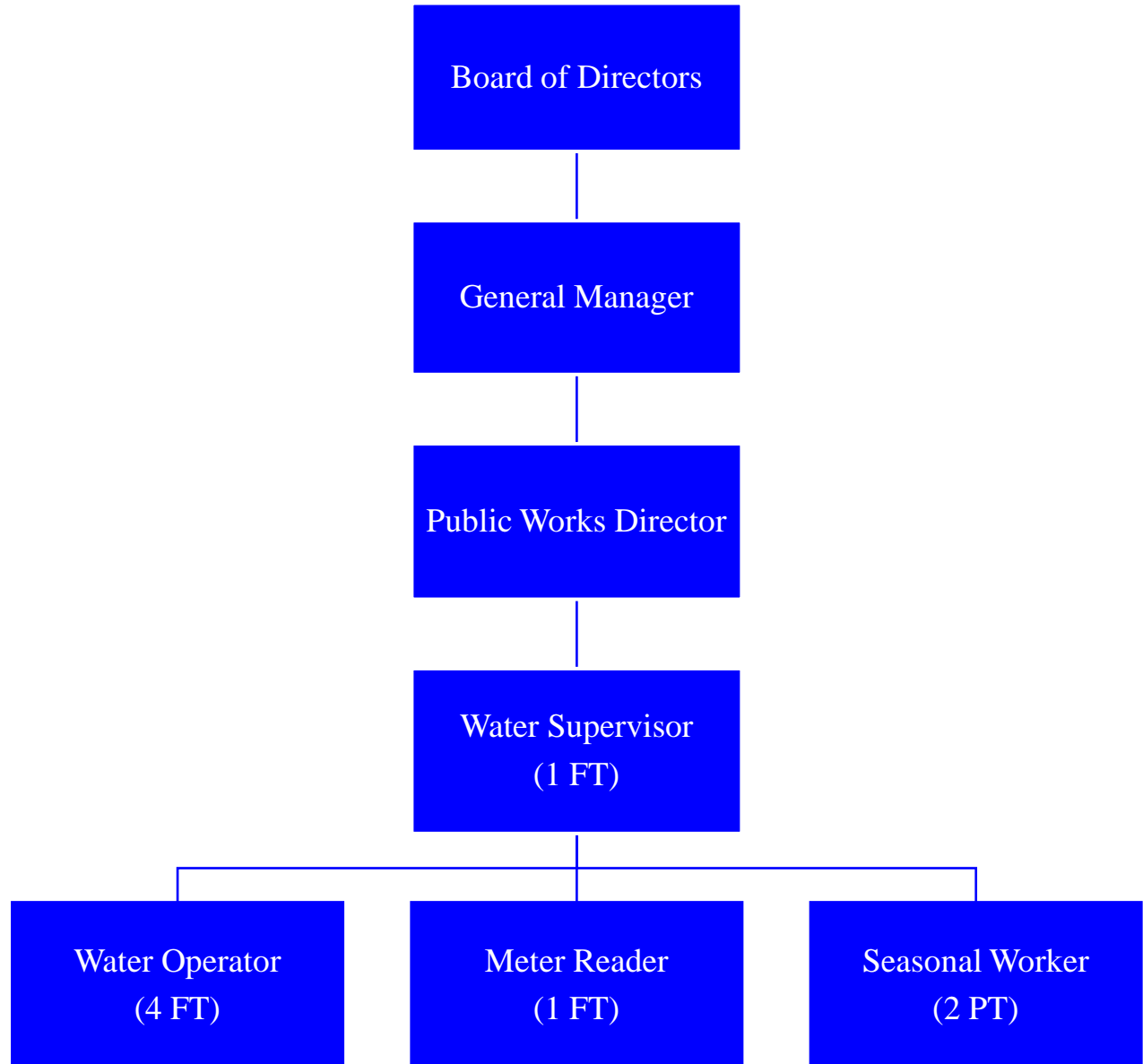
WATER ENTERPRISE – FUND 42

Budgetarily, Water is a separate enterprise fund and is primarily funded from the water utility via rate payers. The Water operation is augmented by the Bond Redemption Fund (1995 water bonds) and the Water Development Fund, as well as maintaining a separate General Reserve Fund.

Organizationally, the Water Division is part of the Public Works Department, overseen by the Water Supervisor under the Public Works Director, and is responsible for maintaining the integrity of the water production and delivery infrastructure, both potable and non-potable. This includes major components such as: 26 wells, 43 storage tanks, 7 pneumatic tanks, 36 booster stations, 17 pressure reducing stations, pump houses, 653 fire hydrants, in addition to 19 pressure zones, approximately 120 miles of mainline pipe, most of which is under centerline of the roads, and 148,000 feet of laterals, valves and connections, and service lines. The Water Fund reimburses the Roads Fund for water infrastructure and leaks repaired by the Roads Division.

Program Goals

- Financial
 - Capital Replacement Program
- Long-term Resource Management and Protection
 - Hydrogeological Study
- Emergency Generators
- Vehicle Replacements (2)
- Capital Projects
 - Well Rehabilitation (5)
 - Lakefill Well Rehabilitation (1)
 - Electric Panels (3)
 - Booster Pump Repair/Replace (2)
 - Pressure Reducing Upgrades (2)

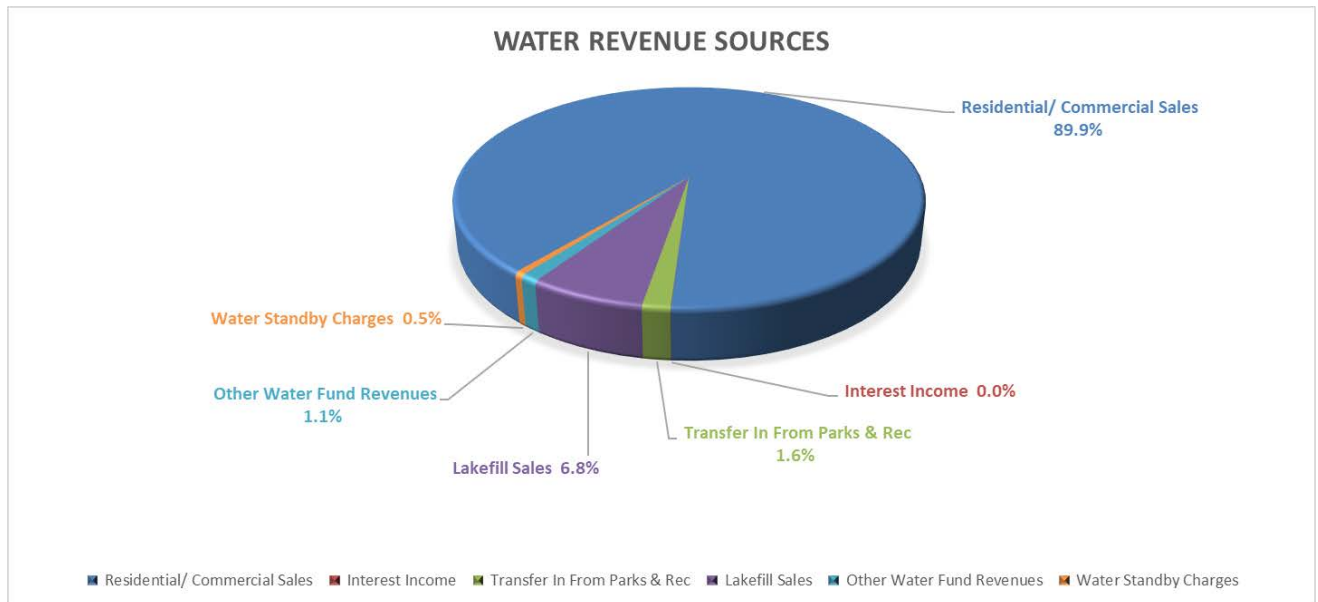
WATER**Organizational Chart – Water Division**

Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| Residential/ Commercial Sales | \$ 4,018,634 | \$ 4,018,634 | \$ 4,154,825 |
| Lakefill Sales | \$ 340,777 | \$ 315,000 | \$ 315,000 |
| Interest Income | \$ 1,000 | \$ 4,000 | \$ 1,000 |
| Other Water Fund Revenues | \$ 35,000 | \$ 60,000 | \$ 50,000 |
| Water Standby Charges | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Cares Act Funding Grant | \$ - | \$ 35,000 | \$ - |
| Loan Proceeds | \$ - | \$ 466,241 | \$ - |
| Transfer In From Parks & Rec | \$ - | \$ 75,000 | \$ 75,000 |
| Total | \$ 4,420,411 | \$ 4,998,875 | \$ 4,620,825 |

TOTAL REVENUES: \$ 4,620,825



WATER

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 |
|--------------------------------------|---------------------|---------------------|---------------------|
| | Budget | Revised | Budget |
| Wages | \$ 634,295 | \$ 593,702 | \$ 655,737 |
| Benefits | \$ 87,815 | \$ 78,227 | \$ 85,452 |
| CalPERS - Current | \$ 54,723 | \$ 49,560 | \$ 52,980 |
| CalPERS - UAL | \$ 47,663 | \$ 46,564 | \$ 55,708 |
| Social Security | \$ 51,966 | \$ 49,698 | \$ 54,444 |
| Unemployment | \$ 3,340 | \$ 3,992 | \$ 3,501 |
| Workers Comp | \$ 36,558 | \$ 34,824 | \$ 38,296 |
| Overtime | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| Admin Overhead Allocation | \$ 331,913 | \$ 330,461 | \$ 351,820 |
| General Services Overhead Allocation | \$ 245,394 | \$ 188,565 | \$ 257,062 |
| Standby Pay | \$ - | \$ 10,950 | \$ 10,950 |
| Total | \$ 1,538,668 | \$ 1,431,545 | \$ 1,610,950 |

TOTAL SALARIES & BENEFITS: \$ 1,610,950

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|--------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 7,000 | \$ 5,000 | \$ 7,000 |
| 50234 | Equipment Repairs | \$ 6,000 | \$ 12,000 | \$ 7,000 |
| 50235 | Equipment - Lease | \$ 4,000 | \$ 30,000 | \$ 4,000 |
| 50236 | Tires & Batteries | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| 50238 | Equipment | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 50251 | Expendable Tools and Equipment | \$ 4,000 | \$ 2,000 | \$ 3,000 |
| 50273 | Computer Software | \$ 2,840 | \$ 750 | \$ 750 |
| 50274 | Computer Hardware | \$ - | \$ 5,500 | \$ - |
| | Total | \$ 33,840 | \$ 65,250 | \$ 31,750 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|------------------|------------------|-----------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 10,000 | \$ 10,000 | \$ 1,000 |
| 50277 | Custodial Supplies | \$ 750 | \$ 750 | \$ 750 |
| 50278 | Custodial Services | \$ 3,600 | \$ 2,700 | \$ 3,600 |
| | Total | \$ 14,350 | \$ 13,450 | \$ 5,350 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-----------------------------------|------------|------------|------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 3,500 | \$ 1,500 | \$ 3,500 |
| 50213 | Conservation | \$ 11,500 | \$ 11,500 | \$ 11,500 |
| 50214 | Emergency Preparedness | \$ 250 | \$ - | \$ 250 |
| 50215 | Business Travel | \$ 250 | \$ - | \$ 250 |
| 50232 | Motor Fuel | \$ 30,000 | \$ 35,000 | \$ 35,000 |
| 50241 | Operations | \$ 1,500 | \$ 1,000 | \$ 1,000 |
| 50242 | Road Materials and Repairs | \$ 6,500 | \$ 20,000 | \$ 20,000 |
| 50244 | System Repair & Maintenance | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 50247 | Signs, Reflectors and Markers | \$ 100 | \$ 110 | \$ 100 |
| 50250 | Shop Supplies | \$ 250 | \$ 250 | \$ 250 |
| 50252 | Well Repair | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| 50253 | Booster Repair | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 50254 | Contracted Well Maintenance | \$ 76,286 | \$ 76,290 | \$ 76,290 |
| 50255 | Water Tank Maintenance and Repair | \$ 237,500 | \$ 236,500 | \$ 246,470 |

WATER

| | | 2020/21 | | 2021/22 |
|-------|---------------------------------|-------------------|---------------------|---------------------|
| | | Budget | Revised | Budget |
| 50256 | Water Meters | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| 50257 | Telemetry/SCADA | \$ 20,000 | \$ 60,000 | \$ 20,000 |
| 50258 | Lab & Related Equipment | \$ - | \$ 220 | \$ - |
| 50259 | Chemicals | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 50261 | Fire Hydrant | \$ 8,500 | \$ 8,500 | \$ 8,500 |
| 50269 | Weed Abatement | \$ 2,000 | \$ - | \$ 2,000 |
| 50275 | Safety and Protective | \$ 3,500 | \$ 4,000 | \$ 4,000 |
| 50279 | Inspections | \$ 600 | \$ 800 | \$ 800 |
| 50285 | Lab Analysis | \$ 15,000 | \$ 11,000 | \$ 11,000 |
| 50288 | Uniforms | \$ 2,700 | \$ 2,400 | \$ 2,400 |
| 50292 | State/County Fees | \$ 18,000 | \$ 21,000 | \$ 18,700 |
| 50299 | Purchased Water & Water Banking | \$ 420,000 | \$ 475,000 | \$ 475,000 |
| 50401 | Uncollectable Debt | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| | Total | \$ 985,936 | \$ 1,093,070 | \$ 1,065,010 |

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|-------|--|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 50202 | Memberships & Dues | \$ 2,100 | \$ 2,100 | \$ 2,100 |
| 50203 | Printing | \$ 13,500 | \$ 13,500 | \$ 13,500 |
| 50204 | Postage/Shipping | \$ 500 | \$ 750 | \$ 550 |
| 50205 | Office Supplies | \$ 2,500 | \$ 4,000 | \$ 4,000 |
| 50280 | Contract Services | \$ 22,400 | \$ 2,500 | \$ 2,000 |
| 50281 | Legal | \$ 25,000 | \$ 10,000 | \$ 10,000 |
| 50284 | Consulting | \$ 100,000 | \$ 25,000 | \$ 100,000 |
| 50287 | Outside Service | \$ 12,500 | \$ 5,000 | \$ 11,000 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 118,547 | \$ 103,522 | \$ 91,787 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 24,005 | \$ 28,435 | \$ 35,499 |
| 50293 | Insurance Deductibles & Settlements | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 50298 | District Insurance | \$ 41,880 | \$ 41,920 | \$ 50,000 |
| | Total | \$ 377,932 | \$ 251,727 | \$ 335,436 |

Utilities

| | | 2020/21 | | 2021/22 |
|--------------|---------------------|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 2,500 | \$ 3,000 | \$ 3,000 |
| 50222 | Electric-Wells | \$ 125,000 | \$ 150,000 | \$ 150,000 |
| 50223 | Electric-Boosters | \$ 190,000 | \$ 225,000 | \$ 225,000 |
| 50224 | Phone-Cellular | \$ 2,750 | \$ 2,240 | \$ 1,920 |
| 50225 | Phone-Facility | \$ 1,400 | \$ 400 | \$ 100 |
| 50226 | Phone-Telemetry | \$ 270 | \$ 270 | \$ 270 |
| 50228 | Natural Gas/Propane | \$ 1,750 | \$ 3,000 | \$ 3,000 |
| 50296 | Trash Service | \$ 2,000 | \$ 750 | \$ 600 |
| | Total | \$ 325,670 | \$ 384,660 | \$ 383,890 |

TOTAL SERVICES & SUPPLIES: \$ 1,821,436

Debt Servicing

| | | 2020/21 | | 2021/22 |
|--------------|----------------------------|------------------|------------------|-------------------|
| | | Budget | Revised | Budget |
| 50720 | Principal | \$ 41,987 | \$ 41,987 | \$ 43,217 |
| 50721 | Interest | \$ 18,515 | \$ 18,515 | \$ 17,266 |
| 50722 | Fees | \$ 1,959 | \$ 1,959 | \$ 1,833 |
| 50720 | Principal - Generator Loan | \$ - | \$ - | \$ 87,381 |
| 50721 | Interest - Generator Loan | \$ - | \$ - | \$ 15,153 |
| | Total | \$ 62,460 | \$ 62,461 | \$ 164,850 |

TOTAL DEBT SERVICING: \$ 164,850

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|--------------|--|------------|------------|------------|
| | | Budget | Revised | Budget |
| 50300 | Equipment | | | |
| | Booster Pump Repair - Oakflat | \$ 242,000 | \$ 242,000 | \$ - |
| | Boosters (2) | \$ - | \$ - | \$ 120,000 |
| | Electrical Panel Replacements - Booster 2D-2 | \$ - | \$ 55,000 | \$ - |
| | Electrical Panel Replacements (3) | \$ - | \$ - | \$ 105,000 |
| | Booster 3A Generator | \$ - | \$ 5,330 | \$ - |
| | Stationary Backup Generator: CV #5 | \$ - | \$ 63,000 | \$ - |
| | Stationary Backup Generator: CV #6 | \$ - | \$ 63,000 | \$ - |

WATER

| | | 2020/21 | | 2021/22 |
|--------------|--|-------------------|---------------------|-------------------|
| | | Budget | Revised | Budget |
| 50300 | Equipment | | | |
| | Generator Install Costs | \$ - | \$ 51,200 | \$ - |
| | Portable Generator 50KW #1-5 | \$ - | \$ 125,000 | \$ - |
| | Generators from Loan Financing | \$ - | \$ 489,480 | \$ - |
| | Well 33 - Pump Replacement | \$ - | \$ - | \$ - |
| | Lakefill Wells - Repairs | \$ - | \$ 75,000 | \$ 75,000 |
| | Mainline Replacement - Foxridge | \$ - | \$ 5,000 | \$ - |
| | Mainline Replacement - Port Royal/Aqua Villa | \$ 500,000 | \$ 500,000 | \$ - |
| | Vehicle Replacments | \$ - | \$ - | \$ 100,000 |
| 50301 | Capital Improvement | | | |
| | Rehab Wells 2, 3, 4, 29, 30 | \$ - | \$ - | \$ 430,000 |
| | Rehab Well 31 | \$ - | \$ 162,500 | \$ - |
| | Rehab Well 32 | \$ - | \$ 162,500 | \$ - |
| | Well 25 Demo | \$ - | \$ 7,000 | \$ - |
| | Rehab Well 3 | \$ - | \$ 60,000 | \$ - |
| | Pressure Reducing Station Upgrades | \$ 12,000 | \$ 12,000 | \$ 20,000 |
| | Above Ground Plumbing for 2 Stations | \$ - | \$ - | \$ 6,000 |
| | Total | \$ 754,000 | \$ 2,078,010 | \$ 856,000 |

TOTAL CAPITAL OUTLAY: \$ 856,000

Transfers Out

| | | 2020/21 | | 2021/22 |
|--|------------------------------|-------------------|------------------|-------------------|
| | | Budget | Revised | Budget |
| | Transfer to GF- Fuel Station | \$ 48,880 | \$ - | \$ 48,880 |
| | Transfer to GF- Rock Grizzly | \$ - | \$ 11,740 | \$ - |
| | Transfer to GF- Skip Loader | \$ - | \$ - | \$ 18,000 |
| | Transfer to GF- Admin HVAC | \$ 5,828 | \$ - | \$ - |
| | Transfer to Development Fund | \$ 61,497 | \$ 24,699 | \$ 61,267 |
| | Total | \$ 116,205 | \$ 36,439 | \$ 128,147 |

TOTAL TRANSFERS OUT: \$ 128,147

Contingency Reserve:

The contingency reserve (fund balance) is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2021/22 **\$ 484,789**

General Reserve:

See Fund 70 for General Reserve details.

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|--------------|--------------|--------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 0 | \$ 863,085 | \$ 445,348 |
| TOTAL REVENUES: | \$ 4,420,411 | \$ 4,998,875 | \$ 4,620,825 |
| TOTAL EXPENSES: | \$ 4,209,061 | \$ 5,416,612 | \$ 4,581,384 |
| NET BALANCE: | \$ 211,350 | \$ 455,348 | \$ 484,789 |

WATER**Water Development – Fund 60**

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Development funds are designated for projects that increase the capacity of the District's water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

Funding & Revenue Sources

Anticipated Revenue for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|----------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| Capacity Fees | \$ 37,775 | \$ 67,995 | \$ 37,775 |
| Interfund Loan Transfer In | \$ 61,497 | \$ 24,699 | \$ 61,267 |
| Total Revenue | \$ 99,272 | \$ 92,694 | \$ 99,042 |

TOTAL REVENUES: \$ 99,042

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

| | 2020/21 | | 2021/22 |
|------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| 21361 Principal | \$ 66,732 | \$ 66,732 | \$ 68,687 |
| 50721 Interest | \$ 29,426 | \$ 29,426 | \$ 27,442 |
| 50722 Fees | \$ 3,113 | \$ 3,113 | \$ 2,913 |
| Total | \$ 99,272 | \$ 99,271 | \$ 99,042 |

TOTAL DEBT SERVICING: \$ 99,042

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-----------|-----------|-----------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 17,226 | \$ 6,577 | \$ 0 |
| TOTAL REVENUES: | \$ 99,272 | \$ 92,694 | \$ 99,042 |
| TOTAL EXPENSES: | \$ 99,272 | \$ 99,271 | \$ 99,042 |
| NET BALANCE: | \$ 17,226 | \$ 0 | \$ 0 |

Interfund Loans:

Amounts provided by other funds with a requirement for repayment.

Loan made by General Fund 40:

FY 2008/09 \$ 250,000

Loan made by Water Enterprise Fund 42:

FY 2014/15 \$ 418,235

FY 2015/16 \$ 148,333

FY 2017/18 \$ 8,774

Total **\$ 575,342**

Loan made by Water Reserve Fund 70:

FY 2009/10 \$103,947

FY 2010/11 \$104,272

Total **\$208,219**

TOTAL OWED BY WATER DEVELOPMENT FUND 60: \$1,033,561

WATER**Water Bond Redemption – Fund 64**

The Water Bond Redemption Fund must pay principal and interest each August 31 and interest only each February 28 on \$792,000 in general obligation bonds that were issued in 2016 to refund prior bonds issued in 2002 to acquire certain properties in Cummings Valley for their water rights. Payments are scheduled through August, 2027.

Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-----------------|------------------|-------------------|------------------|
| | Budget | Revised | Budget |
| Water Bond Tax | \$ 15,274 | \$ 131,000 | \$ 12,330 |
| Interest Income | \$ 2,000 | \$ 2,000 | \$ 1,000 |
| Total | \$ 17,274 | \$ 133,000 | \$ 13,330 |

TOTAL REVENUES: \$ 13,330

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

| | 2020/21 | | 2021/22 |
|------------------------|------------------|------------------|------------------|
| | Budget | Revised | Final |
| 21355 Principal | \$ 67,000 | \$ 67,000 | \$ 71,000 |
| 50701 Interest | \$ 16,685 | \$ 16,685 | \$ 14,656 |
| Total | \$ 83,685 | \$ 83,685 | \$ 85,656 |

TOTAL DEBT SERVICING: \$ 83,656

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

WATER

WATER

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 296,179 | \$ 299,465 | \$ 348,780 |
| TOTAL REVENUES: | \$ 17,274 | \$ 133,000 | \$ 13,330 |
| TOTAL EXPENSES: | \$ 83,685 | \$ 85,685 | \$ 85,656 |
| NET BALANCE: | \$ 229,768 | \$ 348,780 | \$ 276,454 |

WATER**Water Reserve – Fund 70:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Water general reserve component is invested in the Kern County Treasury Pool, Local Agency Investment Fund (LAIF), and California Asset Management Program (CAMP). Per the assumptions contained in the 2019 Water Rate Study, this fund is anticipated to be consolidated with the Water Enterprise Fund (Fund 42)

Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 | |
|------------------|-----------------|-----------------|-----------------|--|
| | Budget | Revised | Budget | |
| Interest Revenue | \$ 5,000 | \$ 7,500 | \$ 4,000 | |
| Transfer In | \$ - | \$ - | \$ - | |
| Total | \$ 5,000 | \$ 7,500 | \$ 4,000 | |

TOTAL REVENUES: \$ 4,000

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|------------|--------------|--------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 741,429 | \$ 1,110,295 | \$ 1,117,795 |
| TOTAL REVENUES: | \$ 5,000 | \$ 7,500 | \$ 4,000 |
| TOTAL TRANSFER OUT: | \$ 0 | \$ 0 | \$ 0 |
| NET BALANCE: | \$ 746,429 | \$ 1,117,795 | \$ 1,121,795 |

Interfund Loans:

Amounts provided to/from other funds with a requirement for repayment.

Loan made to Wastewater Development Fund 61:

| | |
|-------------------|------------------|
| FY 2009/10 | \$ 34,475 |
| <u>FY 2010/11</u> | <u>\$ 33,682</u> |
| Total | \$ 68,157 |

Loan made to Water Development Fund 60:

| | |
|-------------------|------------------|
| FY 2009/10 | \$103,947 |
| <u>FY 2010/11</u> | <u>\$104,272</u> |
| Total | \$208,219 |

TOTAL OWED TO WATER RESERVE FUND 70: \$ 276,375

Wastewater

WASTEWATER ENTERPRISE – FUND 43

Budgetarily, the Wastewater operation is comprised of four distinct funds. This includes the Enterprise Fund which is primarily sourced from the wastewater utility via rate payers in addition to the Wastewater Development Fund, the Wastewater Bond Redemption Fund and the Wastewater Reserve Fund.

Organizationally, the Wastewater Division is part of the Public Works Department, overseen by the Wastewater Supervisor under the Public Works Director and is responsible for maintaining the integrity and operation of the wastewater treatment plant and collection system.

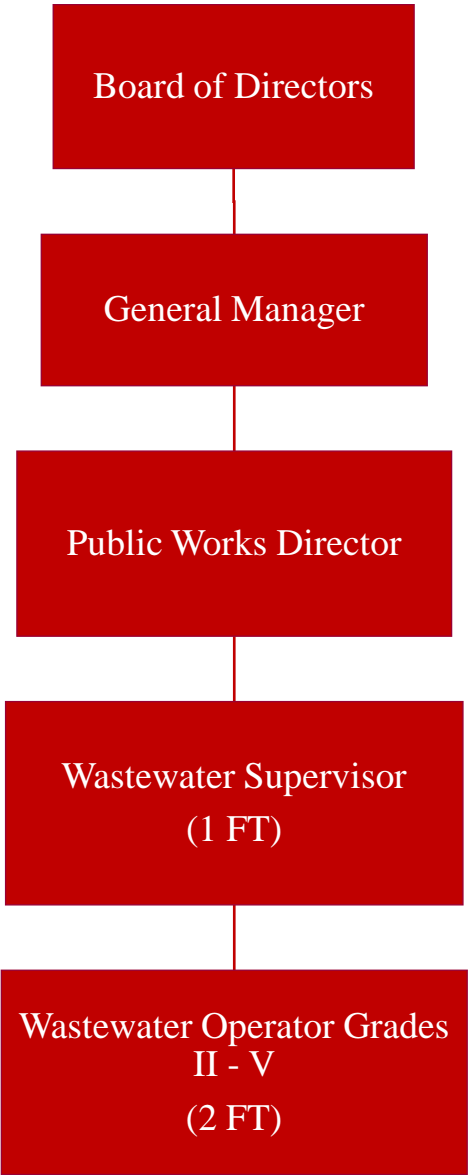
Previously, the Wastewater operation was at a critical point and financially unable to cover the cost of operation, maintenance and necessary infrastructure replacement. However, the District completed a Rate Study in FY 2020/21 and new rates were implemented to cover existing operations and maintenance, fund long delayed capital improvements and build appropriate reserves. The operation is now financially sustainable.

Program Goals

- Operating Permit Renewal
 - Maximize use of effluent for recycling and water conservation
- Implement 5-year Capital Improvement Plan
 - Capital Equipment
 - Truck replacement
 - Aeration Tank Gearbox
 - Capital Improvement
 - Maintenance & Storage Shed

WASTEWATER

Organizational Chart – Wastewater Division



Funding & Revenue Sources

Anticipated Revenues for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Residential/ Commercial Rates | \$ 473,000 | \$ 570,000 | \$ 834,282 |
| Effluent Sales | \$ 41,996 | \$ 41,996 | \$ 5,000 |
| Interest Income | \$ - | \$ - | \$ - |
| Other Revenues | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Cares Act Funding Grant | \$ - | \$ 18,370 | \$ - |
| Transfer In From General Fund | \$ - | \$ - | \$ - |
| Transfer In From Reserve | \$ 330,370 | \$ 158,315 | \$ 155,288 |
| Total | \$ 848,366 | \$ 791,681 | \$ 997,570 |

TOTAL REVENUES: \$ 997,570



WASTEWATER

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 | |
|--------------------------------------|-------------------|-------------------|-------------------|--|
| | Budget | Revised | Budget | |
| Wages | \$ 238,339 | \$ 245,076 | \$ 231,286 | |
| Benefits | \$ 32,389 | \$ 31,889 | \$ 34,368 | |
| CalPERS - Current | \$ 20,888 | \$ 21,072 | \$ 19,523 | |
| CalPERS - UAL | \$ 19,517 | \$ 20,219 | \$ 21,069 | |
| Social Security | \$ 18,615 | \$ 19,284 | \$ 18,229 | |
| Unemployment | \$ 1,055 | \$ 1,487 | \$ 1,189 | |
| Workers Comp | \$ 16,289 | \$ 16,860 | \$ 15,926 | |
| Overtime | \$ 5,000 | \$ 7,000 | \$ 7,000 | |
| Admin Overhead Allocation | \$ 139,297 | \$ 138,197 | \$ 146,868 | |
| General Services Overhead Allocation | \$ 79,449 | \$ 54,410 | \$ 83,038 | |
| Total | \$ 570,839 | \$ 555,495 | \$ 578,497 | |

TOTAL SALARIES & BENEFITS: \$ 578,497

WASTEWATER

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|--------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 50234 | Equipment Repairs | \$ 750 | \$ 750 | \$ 750 |
| 50236 | Tires & Batteries | \$ 650 | \$ 650 | \$ 650 |
| 50238 | Equipment | \$ 2,500 | \$ 3,000 | \$ 8,500 |
| 50251 | Expendable Tools and Equipment | \$ 1,500 | \$ 1,000 | \$ 1,500 |
| 50258 | Lab & Related Equipment | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 50273 | Computer Software | \$ 1,500 | \$ 770 | \$ 770 |
| 50274 | Computer Hardware | \$ - | \$ 5,400 | \$ - |
| | Total | \$ 13,900 | \$ 18,570 | \$ 19,170 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|-----------------|-----------------|-----------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 2,000 | \$ 3,500 | \$ 2,000 |
| 50271 | Grounds Maintenance | \$ 2,000 | \$ 2,000 | \$ 5,000 |
| 50277 | Custodial Supplies | \$ 550 | \$ 550 | \$ 550 |
| 50278 | Custodial Services | \$ 1,200 | \$ 900 | \$ 1,200 |
| | Total | \$ 5,750 | \$ 6,950 | \$ 8,750 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-----------------------------|-----------|-----------|-----------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 1,600 | \$ 500 | \$ 1,600 |
| 50215 | Business Travel | \$ 250 | \$ - | \$ 250 |
| 50232 | Motor Fuel | \$ 5,000 | \$ 6,000 | \$ 6,000 |
| 50241 | Operations | \$ 1,000 | \$ 1,500 | \$ 1,500 |
| 50244 | System Repair & Maintenance | \$ 10,000 | \$ 13,000 | \$ 13,000 |
| 50250 | Shop Supplies | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50259 | Chemicals | \$ 14,000 | \$ 14,000 | \$ 14,000 |
| 50269 | Weed Abatement | \$ 500 | \$ 300 | \$ 500 |
| 50275 | Safety and Protective | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 50279 | Inspections | \$ 300 | \$ 300 | \$ 300 |

WASTEWATER

| | | 2020/21 | | 2021/22 |
|-------|-----------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50285 | Lab Analysis | \$ 20,000 | \$ 17,500 | \$ 17,500 |
| 50288 | Uniforms | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 50292 | State/County Fees | \$ 8,290 | \$ 17,750 | \$ 21,550 |
| 50297 | Biosolids Disposal | \$ 1,250 | \$ 1,250 | \$ 1,250 |
| 50401 | Uncollectable Service | \$ 300 | \$ 300 | \$ 300 |
| | Total | \$ 68,490 | \$ 78,400 | \$ 83,750 |

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|-------|--|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 500 | \$ - | \$ 500 |
| 50202 | Memberships & Dues | \$ 1,240 | \$ 1,240 | \$ 1,240 |
| 50203 | Printing | \$ 2,250 | \$ 2,250 | \$ 2,250 |
| 50204 | Postage/Shipping | \$ 250 | \$ 250 | \$ 250 |
| 50205 | Office Supplies | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 50280 | Contract Services | \$ 500 | \$ 2,500 | \$ 1,000 |
| 50281 | Legal | \$ 5,000 | \$ 2,000 | \$ 2,000 |
| 50284 | Consulting | \$ 20,000 | \$ 36,000 | \$ 15,000 |
| 50287 | Outside Service | \$ 5,500 | \$ 5,500 | \$ 5,500 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 49,806 | \$ 43,493 | \$ 38,317 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 7,769 | \$ 9,203 | \$ 11,496 |
| 50298 | District Insurance | \$ 19,450 | \$ 19,450 | \$ 23,000 |
| | Total | \$ 113,265 | \$ 122,886 | \$ 101,553 |

Utilities

| | | 2020/21 | | 2021/22 |
|-------|---------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 21,500 | \$ 24,000 | \$ 24,000 |
| 50224 | Phone-Cellular | \$ 800 | \$ 560 | \$ 540 |
| 50225 | Phone-Facility | \$ 800 | \$ 400 | \$ 300 |
| 50230 | Water-Facilities | \$ 2,500 | \$ 2,500 | \$ 2,600 |
| 50296 | Trash Service | \$ 300 | \$ 300 | \$ 300 |
| | Total | \$ 25,900 | \$ 27,760 | \$ 27,740 |

TOTAL SERVICES & SUPPLIES: \$ 240,963

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|--------------|-----------------------------------|------------------|------------------|-------------------|
| | | Budget | Revised | Budget |
| 50300 | Capital Equipment | | | |
| | Truck Replacement | \$ - | \$ - | \$ 30,000 |
| | Aeration Tank Gearbox Replacement | \$ - | \$ - | \$ 15,000 |
| 50301 | Capital Improvement | | | |
| | Maintenance & Storage Shop | \$ - | \$ - | \$ 80,000 |
| | Plant Security / Safety Lighting | \$ 13,092 | \$ 13,092 | \$ - |
| | Total | \$ 13,092 | \$ 13,092 | \$ 125,000 |

TOTAL CAPITAL OUTLAY: \$ 125,000

Transfers Out

| | | 2020/21 | | 2021/22 |
|--|------------------------------|------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| | Transfer to GF- Fuel Station | \$ 7,380 | \$ - | \$ 7,380 |
| | Transfer to GF- Skip Loader | \$ - | \$ - | \$ 12,000 |
| | Transfer to GF- Admin HVAC | \$ 2,472 | \$ - | \$ - |
| | Transfer to Development | \$ 27,278 | \$ 33,807 | \$ 33,729 |
| | Transfer to Reserve | \$ - | \$ - | \$ - |
| | Total | \$ 37,130 | \$ 33,807 | \$ 53,109 |

TOTAL TRANSFERS OUT: \$ 53,109

Contingency Reserve:

The contingency reserve (fund balance) is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2021/22 **\$ 0**

General Reserve:

See Fund 69 for Wastewater General Reserve detail.

Summary

| | | 2020/21 | | 2021/22 |
|--------------------------------|--|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | | \$ 19,666 | \$ 65,279 | \$ 0 |
| TOTAL REVENUES: | | \$ 848,366 | \$ 791,681 | \$ 997,570 |
| TOTAL EXPENSES: | | \$ 848,366 | \$ 856,960 | \$ 997,570 |
| NET BALANCE: | | \$ 19,666 | \$ 0 | \$ 0 |

WASTEWATER

Wastewater Development – Fund 61:

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Development funds are designated for projects that increase the capacity of the District's water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

Funding & Revenue Sources

Anticipated Revenue for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-----------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| Capacity Fees | \$ 6,529 | \$ - | \$ - |
| Interfund Loan Transfers In | \$ 27,278 | \$ 33,807 | \$ 33,729 |
| Total | \$ 33,807 | \$ 33,807 | \$ 33,729 |

TOTAL REVENUES: \$ 33,729

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

| | 2020/21 | | 2021/22 |
|------------------------|------------------|------------------|------------------|
| | Budget | Revised | Budget |
| 21261 Principal | \$ 22,726 | \$ 22,726 | \$ 23,392 |
| 50721 Interest | \$ 10,021 | \$ 10,021 | \$ 9,346 |
| 50722 Fees | \$ 1,060 | \$ 1,060 | \$ 992 |
| Total | \$ 33,807 | \$ 33,807 | \$ 33,729 |

TOTAL DEBT SERVICING: \$ 33,729

WASTEWATER

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

| | 2020/21 | | 2021/22 |
|--------------------|-----------|-----------|-----------|
| | Budget | Revised | Budget |
| BEGINNING BALANCE: | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUES: | \$ 33,807 | \$ 33,807 | \$ 33,729 |
| TOTAL EXPENSES: | \$ 33,807 | \$ 33,807 | \$ 33,729 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

Interfund Loans:

Amounts provided by other funds with a requirement for repayment.

Loan made from Wastewater Enterprise Fund 43:

| | |
|-------------------|---------------|
| FY 2014/15 | \$ 52,424 |
| FY 2015/16 | \$ 34,165 |
| FY 2017/18 | \$ 28,213 |
| FY 2018/19 | \$ 21,213 |
| <u>FY 2019/20</u> | <u>\$ 210</u> |
| Total | \$ 136,225 |

TOTAL OWED TO WASTEWATER ENTERPRISE FUND 43: \$ 136,225

Loan made from Water Reserve Fund 70:

| | |
|-------------------|------------------|
| FY 2009/10 | \$ 34,475 |
| <u>FY 2010/11</u> | <u>\$ 33,682</u> |
| Total | \$ 68,157 |

TOTAL OWED TO WATER RESERVE FUND 70: \$ 68,157

TOTAL OWED TO OTHER FUNDS: \$ 204,382

WASTEWATER

Wastewater Bond Redemption – Fund 67:

The Wastewater Bond Redemption Fund (Assessment District 95-1) was established to pay principal on a \$2.5 million no interest loan obtained in 1996 and financed through the State Revolving Fund for expansion and upgrades to the Wastewater Treatment Facility. As this expansion was determined to be of benefit to all property owners in the District due to groundwater protection, water conservation, common interest and common amenities, and fiscal reasons, the Board at the time determined to raise the needed revenue through an assessment on each lot or parcel having water service available. The final payment was made in 2016.

As the debt has been paid off, it is no longer included on the Tax Roll. However, residual revenue continues to be received due to delinquent tax payments and liens. Remaining funds have been declared surplus and will be transferred to the General Fund (Fund 40) to be subsequently transferred to the Wastewater Reserve Fund (Fund 69) where they may be used “for the maintenance of the improvements” consistent with the original Resolution of Intention (ROI) when the assessment district was formed and the 1915 Bond Act, per Board Resolution 16/17-12.

Funding & Revenue Sources

Anticipated Revenue for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 | |
|-------------------------|-------------|---------------|-------------|--|
| | Budget | Revised | Budget | |
| Tax/Assessment Proceeds | \$ - | \$ 659 | \$ - | |
| Interest Income | \$ - | \$ - | \$ - | |
| Total | \$ - | \$ 659 | \$ - | |

TOTAL REVENUES: \$ 0

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

WASTEWATER

Transfers Out

| | 2020/21 | | 2021/22 | |
|------------------------------|-------------|---------------|-------------|--|
| | Budget | Revised | Budget | |
| Transfer Out To General Fund | \$ - | \$ 848 | \$ - | |
| Total | \$ - | \$ 848 | \$ - | |

TOTAL TRANSFERS OUT: \$ 0

Summary

| | 2020/21 | | 2021/22 | |
|--------------------------------|-------------|---------------|-------------|--|
| | Budget | Revised | Budget | |
| BEGINNING FUND BALANCE: | \$ 0 | \$ 189 | \$ 0 | |
| TOTAL REVENUES: | \$ 0 | \$ 659 | \$ 0 | |
| TOTAL EXPENDITURES: | \$ 0 | \$ 848 | \$ 0 | |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 | |

WASTEWATER

Wastewater Reserve – Fund 69:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Wastewater general reserve component is invested in the Kern County Treasury Pool, Local Agency Investment Fund (LAIF), and California Asset Management Program (CAMP). Per the assumptions contained in the 2020 Sewer Rate Study, this fund is anticipated to be consolidated with the Wastewater Enterprise Fund (Fund 43)

Funding & Revenue Sources

Anticipated Revenue for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 | |
|--|-----------------|-----------------|---------------|--|
| | Budget | Revised | Budget | |
| Interest Revenue | \$ 1,000 | \$ 1,250 | \$ 250 | |
| Transfer In From Wastewater Enterprise | \$ - | \$ - | \$ - | |
| Transfer In From General Fund | \$ - | \$ 848 | \$ - | |
| Total | \$ 1,000 | \$ 2,098 | \$ 250 | |

TOTAL REVENUES: \$ 250

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

WASTEWATER

Transfers Out

| | 2020/21 | | 2021/22 |
|-----------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Transfer to Wastewater Enterprise | \$ 330,370 | \$ 158,315 | \$ 155,288 |
| Total | \$ 330,370 | \$ 158,315 | \$ 155,288 |

TOTAL TRANSFERS OUT: \$ 155,288

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 344,510 | \$ 354,452 | \$ 198,235 |
| TOTAL REVENUES: | \$ 1,000 | \$ 2,098 | \$ 250 |
| TOTAL TRANSFER OUT: | \$ 330,370 | \$ 158,315 | \$ 155,288 |
| NET BALANCE: | \$ 15,140 | \$ 198,235 | \$ 43,197 |

Solid Waste

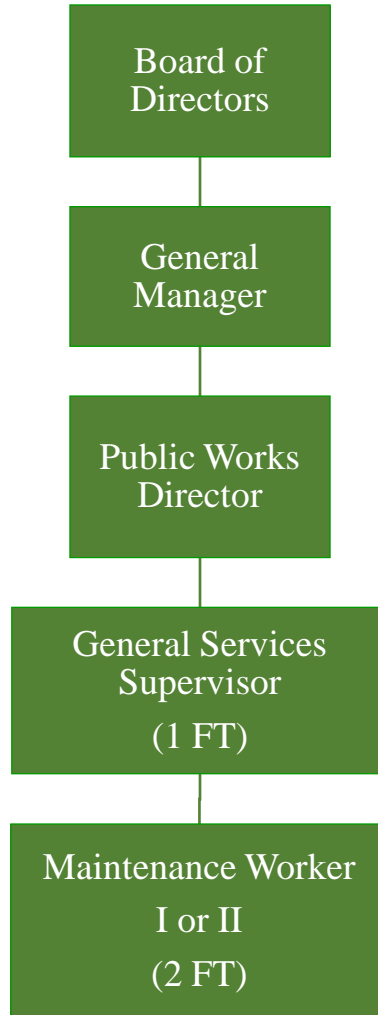
SOLID WASTE ENTERPRISE – FUND 49

Budgetarily, Solid Waste is an Enterprise Fund and is primarily funded by the solid waste utility via rate payers. Solid Waste maintains a separate general reserve fund. The Solid Waste operation is not fully funded under the current rate structure and is supplemented by transfers from the reserve fund, making the operation unsustainable. A Rate Study has been undertaken to identify operational needs and recommended rate increases, and will be considered by the Board of Directors early in the Fiscal Year. If approved, rate increases will be implemented to cover existing operations and maintenance and build appropriate reserves.

Organizationally, the Solid Waste Division is part of the Public Works Department, General Services Division, overseen by the General Services Supervisor under the Public Works Director. Services provided include maintaining and operating the transfer station and coordinating refuse hauling.

Program Goals

- Regulatory
 - Prevent improper and illegal dumping of prohibited items
- Operational
 - Limit unauthorized use of facility
 - Improve surveillance and security
 - Improve recycling efficiencies
 - Improve community outreach and education
 - Utilize grinding services for efficient disposal of green waste
- Financial
 - Complete Rate Study and assure financial sustainability through implementation of new rates

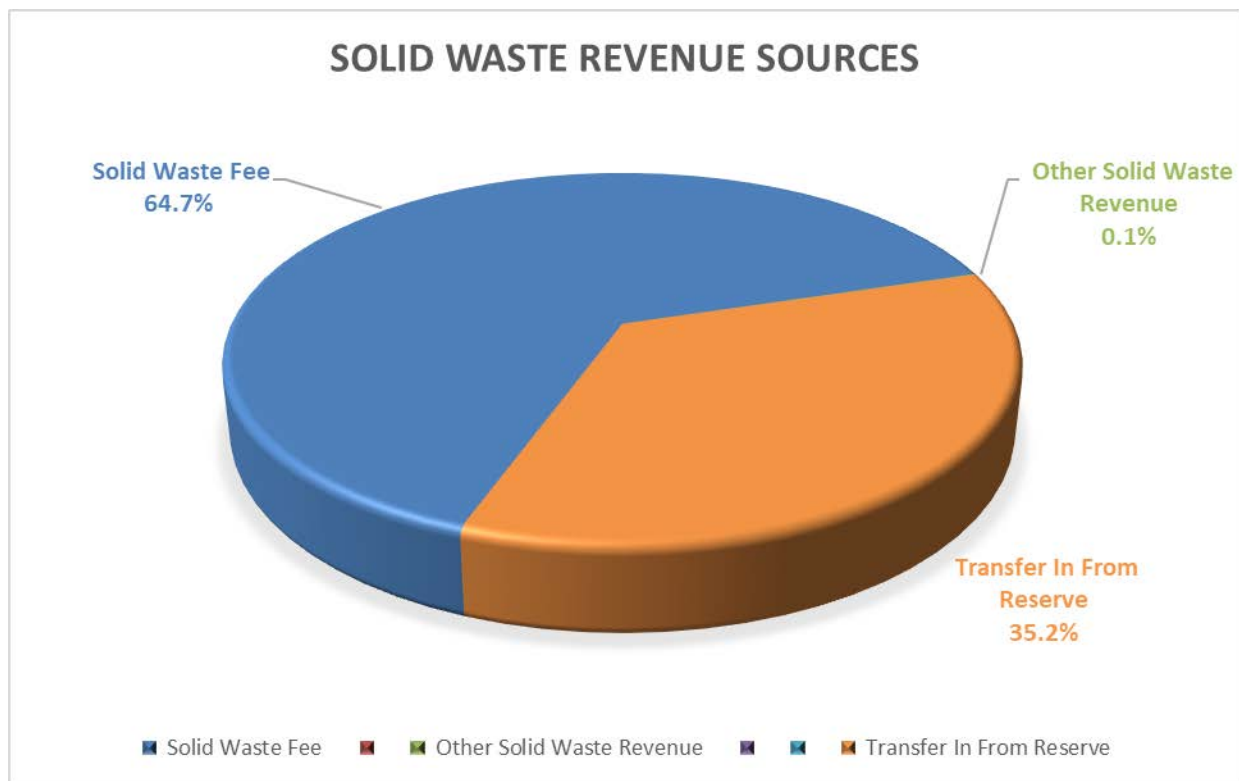
SOLID WASTE**Organizational Chart – Solid Waste**

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Solid Waste Fee | \$ 555,000 | \$ 555,000 | \$ 555,000 |
| Interest Income | \$ - | \$ - | \$ - |
| Other Solid Waste Revenue | \$ 500 | \$ 1,500 | \$ 500 |
| Cares Act Funding Grant | \$ - | \$ 5,570 | \$ - |
| Transfer In From General Fund | \$ - | \$ - | \$ - |
| Transfer In From Reserve | \$ 298,798 | \$ 230,591 | \$ 302,389 |
| Total | \$ 854,298 | \$ 792,661 | \$ 857,889 |

TOTAL REVENUES: \$ 857,889



SOLID WASTE

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

| | 2020/21 | | 2021/22 | |
|--------------------------------------|-------------------|-------------------|-------------------|--|
| | Budget | Revised | Budget | |
| Wages | \$ 91,942 | \$ 92,383 | \$ 94,788 | |
| Benefits | \$ 26,458 | \$ 10,577 | \$ 5,877 | |
| CalPERS - Current | \$ 6,663 | \$ 6,055 | \$ 6,859 | |
| CalPERS - UAL | \$ 7,187 | \$ 6,863 | \$ 8,604 | |
| Social Security | \$ 8,181 | \$ 7,526 | \$ 7,634 | |
| Unemployment | \$ 780 | \$ 1,582 | \$ 753 | |
| Workers Comp | \$ 9,746 | \$ 9,026 | \$ 9,122 | |
| Overtime | \$ 15,000 | \$ 6,000 | \$ 5,000 | |
| Admin Overhead Allocation | \$ 112,115 | \$ 110,940 | \$ 118,097 | |
| General Services Overhead Allocation | \$ 132,332 | \$ 113,981 | \$ 142,398 | |
| Total | \$ 410,403 | \$ 364,934 | \$ 399,131 | |

TOTAL SALARIES & BENEFITS: \$ 399,131

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

| | | 2020/21 | | 2021/22 |
|--------------|--------------------------------|-----------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50231 | Auto Repair | \$ 500 | \$ 250 | \$ 250 |
| 50234 | Equipment Repairs | \$ 6,000 | \$ 10,000 | \$ 10,000 |
| 50235 | Equipment - Lease | \$ 150 | \$ 730 | \$ 730 |
| 50236 | Tires & Batteries | \$ 1,500 | \$ 500 | \$ 500 |
| 50238 | Equipment | \$ 500 | \$ 1,000 | \$ 500 |
| 50251 | Expendable Tools and Equipment | \$ 100 | \$ 100 | \$ 100 |
| 50273 | Computer Software | \$ 800 | \$ 200 | \$ 200 |
| | Total | \$ 9,550 | \$ 12,780 | \$ 12,280 |

Facilities & Grounds

| | | 2020/21 | | 2021/22 |
|--------------|----------------------|---------------|-----------------|---------------|
| | | Budget | Revised | Budget |
| 50266 | Building Maintenance | \$ 600 | \$ 610 | \$ 600 |
| 50271 | Grounds Maintenance | \$ - | \$ 530 | \$ - |
| 50277 | Custodial Supplies | \$ 150 | \$ 110 | \$ 110 |
| | Total | \$ 750 | \$ 1,250 | \$ 710 |

Operations

| | | 2020/21 | | 2021/22 |
|--------------|-------------------------------|-------------------|-------------------|-------------------|
| | | Budget | Revised | Budget |
| 50206 | Training/Travel | \$ 500 | \$ 500 | \$ 500 |
| 50215 | Business Travel | \$ 250 | \$ - | \$ 250 |
| 50232 | Motor Fuel | \$ 10,000 | \$ 15,000 | \$ 15,000 |
| 50241 | Operations | \$ 200 | \$ 250 | \$ 200 |
| 50247 | Signs, Reflectors and Markers | \$ 1,500 | \$ 1,500 | \$ 500 |
| 50275 | Safety and Protective | \$ 750 | \$ 400 | \$ 400 |
| 50279 | Inspections | \$ 250 | \$ 200 | \$ 200 |
| 50288 | Uniforms | \$ 600 | \$ 600 | \$ 600 |
| 50292 | State/County Fees | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| 50295 | Solid Waste Processing | \$ 275,000 | \$ 300,000 | \$ 300,000 |
| | Total | \$ 301,550 | \$ 330,950 | \$ 330,150 |

SOLID WASTE

Professional & Administrative Services

| | | 2020/21 | | 2021/22 |
|-------|--|-------------------|------------------|------------------|
| | | Budget | Revised | Budget |
| 50201 | Public Notices | \$ 2,500 | \$ 2,500 | \$ 500 |
| 50203 | Printing | \$ 13,000 | \$ 13,000 | \$ 13,000 |
| 50204 | Postage/Shipping | \$ 125 | \$ 180 | \$ 180 |
| 50205 | Office Supplies | \$ 2,000 | \$ 2,500 | \$ 2,500 |
| 50280 | Contract Services | \$ 1,000 | \$ 3,500 | \$ 3,000 |
| 50281 | Legal | \$ 10,000 | \$ 5,000 | \$ 3,000 |
| 50284 | Consulting | \$ 5,000 | \$ - | \$ - |
| 50287 | Outside Service | \$ 12,500 | \$ 7,000 | \$ 12,500 |
| 50291 | Admin Services & Supplies OH Allocation | \$ 39,927 | \$ 34,867 | \$ 30,811 |
| 50291 | General Svcs Services & Supplies OH Allocation | \$ 12,932 | \$ 15,319 | \$ 19,707 |
| 50298 | District Insurance | \$ 11,790 | \$ 11,790 | \$ 13,000 |
| 50401 | Uncollectable Debt | \$ 250 | \$ - | \$ - |
| | Total | \$ 111,024 | \$ 95,656 | \$ 98,198 |

Utilities

| | | 2020/21 | | 2021/22 |
|-------|---------------------|-----------------|---------------|---------------|
| | | Budget | Revised | Budget |
| 50221 | Electric-Facilities | \$ 1,000 | \$ 100 | \$ 100 |
| 50224 | Phone-Cellular | \$ 750 | \$ 520 | \$ - |
| 50296 | Trash Service | \$ 300 | \$ 300 | \$ 300 |
| | Total | \$ 2,050 | \$ 920 | \$ 400 |

TOTAL SERVICES & SUPPLIES: \$ 441,738

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

| | | 2020/21 | | 2021/22 |
|-------|----------------------------------|-------------|------------------|-------------|
| | | Budget | Revised | Budget |
| 50301 | Capital Improvement | | | |
| | Transfer Station Reconfiguration | \$ - | \$ 30,000 | \$ - |
| | Total | \$ - | \$ 30,000 | \$ - |

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

| | 2020/21 | | 2021/22 |
|--------------------------------------|------------------|-------------|------------------|
| | Budget | Revised | Budget |
| Transfer to GF- Fuel Station | \$ 17,020 | \$ - | \$ 17,020 |
| Transfer to GF- Admin HVAC | \$ 1,951 | \$ - | \$ - |
| Transfer to Solid Waste Reserve Fund | \$ - | \$ - | \$ - |
| Total | \$ 18,971 | \$ - | \$ 17,020 |

TOTAL TRANSFERS OUT: \$ 17,020

Contingency Reserve:

The contingency reserve (fund balance) is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2021/22 \$ 0

General Reserve Fund:

See Fund 71 for General Reserve detail.

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 0 | \$ 43,829 | \$ 0 |
| TOTAL REVENUES: | \$ 854,298 | \$ 792,661 | \$ 857,889 |
| TOTAL EXPENSES: | \$ 854,298 | \$ 836,490 | \$ 857,889 |
| NET BALANCE: | \$ 0 | \$ 0 | \$ 0 |

SOLID WASTE

Solid Waste Reserve – Fund 71:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Solid Waste general reserve component is invested in the Kern County Treasury Pool, Local Agency Investment Fund (LAIF), and California Asset Management Program (CAMP). Per the assumptions contained in the 2021 Solid Waste Rate Study, this fund is anticipated to be consolidated with the Solid Waste Enterprise Fund (Fund 49)

Funding & Revenue Sources

Anticipated Revenue for FY 2021/22 include the following:

| | 2020/21 | | 2021/22 |
|-----------------|-----------------|---------------|---------------|
| | Budget | Revised | Budget |
| Interest Income | \$ 1,000 | \$ 500 | \$ 100 |
| Total | \$ 1,000 | \$ 500 | \$ 100 |

TOTAL REVENUES: \$ 100

Planned Expenditures

Anticipated Expenditures for FY 2021/22 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

| | 2020/21 | | 2021/22 |
|------------------------------------|-------------------|-------------------|-------------------|
| | Budget | Revised | Budget |
| Transfer to Solid Waste Enterprise | \$ 298,798 | \$ 230,591 | \$ 302,389 |
| Total | \$ 298,798 | \$ 230,591 | \$ 302,389 |

TOTAL TRANSFERS OUT: \$ 302,389

SOLID WASTE

SOLID WASTE

Summary

| | 2020/21 | | 2021/22 |
|--------------------------------|-------------------|-------------------|---------------------------|
| | Budget | Revised | Budget |
| BEGINNING FUND BALANCE: | \$ 370,842 | \$ 256,762 | \$ 26,670 |
| TOTAL REVENUES: | \$ 1,000 | \$ 500 | \$ 100 |
| TOTAL TRANSFER OUT: | \$ 298,798 | \$ 230,591 | \$ 302,389 |
| NET BALANCE: | \$ 73,044 | \$ 26,670 | \$ <275,618> |

HUMAN RESOURCES



HUMAN RESOURCES

It is only through our excellent employees that we can endeavor to complete the budgeted program goals that will ultimately serve our community, making them our most valuable resource. Given the challenges facing Bear Valley Springs, it is imperative the District is able to both recruit and retain quality employees.

A Classification & Compensation Study was previously completed and salaries were adjusted for the local market. Thereafter, only an annual Cost of Living Adjustment (COLA) based upon the Consumer Price Index (CPI) is necessary to ensure salaries remain current and relevant. The CPI is derived from the Los Angeles, Riverside, Orange County; All Urban Wage Earners and Clerical Workers; year ending March as provided by the United States Department of Labor, Bureau of Labor Statistics.

For FY 2021/22, the COLA is a 2.7% increase. Both the Full-Time & Part-Time Salary Scales incorporated this rate increase, effective July 1, 2021, in addition to the mandatory California minimum wage increase to \$15.00 per hour, effective January 1, 2022.

Each budget includes an organizational chart to clearly demonstrate staffing levels, all of which are summarized in the following Personnel Allocation sheet specifying the positions and the number of months each position is anticipated to be filled for the fiscal year. The Salaries & Benefits line item in each budget is based upon this personnel allocation and the salary scales.

While the salary scales include job titles other than those allocated, the Personnel Allocation takes precedent. Positions are to be filled consistent with the Personnel Allocation for the fiscal year.

Upon adoption of the Final Budgets, the Board of Directors also adopts the following documents contained herein:

Personnel Allocation Sheet
Full-Time Salary Scale
Part-Time Salary Scale

Personnel Allocation

Fiscal Year 2021/22

The Fiscal Year 2021/22 Final Budget was prepared with the following personnel allocation:

Full-Time:

| Administration | Quantity | Months | Quantity | Months | Quantity | Months |
|------------------------------------|----------|--------|----------|--------|----------|--------|
| Full-Time | | | | | | |
| General Manager | 1 | 12 | | | | |
| Assistant to the General Manager | 1 | 12 | | | | |
| Administrative Services Director | 1 | 12 | | | | |
| Accountant II | 1 | 12 | | | | |
| Office Assistant | 1 | 12 | | | | |
| Communications Specialist | 1 | 12 | | | | |
| Public Safety | Quantity | Months | Quantity | Months | Quantity | Months |
| Chief of Police | 1 | 12 | | | | |
| Police | | | | | | |
| Sergeant | 1 | 12 | | | | |
| Police Officer I-III | 4 | 12 | | | | |
| Administrative Supervisor | 1 | 12 | | | | |
| Entry Gate | | | | | | |
| Gate Pass Coordinator | 1 | 12 | | | | |
| Public Works | Quantity | Months | Quantity | Months | Quantity | Months |
| General Services | | | | | | |
| Public Works Director | 1 | 12 | | | | |
| General Services Supervisor | 1 | 12 | | | | |
| Administrative Specialist | 1 | 12 | | | | |
| Maintenance Worker I-II | 4 | 12 | | | | |
| Roads | | | | | | |
| Roads Supervisor | 1 | 12 | | | | |
| Roads Crew Lead | 1 | 12 | | | | |
| Maintenance Worker I-II | 4 | 12 | | | | |
| Wastewater | | | | | | |
| Wastewater Supervisor | 1 | 12 | | | | |
| Wastewater Operators in Training-V | 2 | 12 | | | | |
| Water | | | | | | |
| Water Supervisor | 1 | 12 | | | | |
| Water Operators I-V | 5 | 12 | | | | |
| Solid Waste | | | | | | |
| Maintenance Worker I-II | 2 | 12 | | | | |
| Total Full-Time Positions | 38 | | | | | |

Part-Time:

| Year Round Hourly, Limited-Term & Seasonal | Budgeted # Hours | Full-Time Equivalents | ACA Full-Time Equivalents |
|--|---------------------|--------------------------|------------------------------|
| Administration | | | |
| Billing Clerks (2) | 2000 | 0.96 | 1.28 |
| Office Assistants (2) | 2000 | 0.96 | 1.28 |
| Public Safety | | | |
| Gate Pass Coordinators (approx. 12) | 11000 | 5.29 | 7.05 |
| Police Department Office Assistant | 250 | 0.12 | 0.16 |
| Police Officer III | 1000 | 0.48 | 0.64 |
| Public Works | | | |
| Laborers (4) | 4000 | 1.92 | 2.56 |
| Total Full-Time Equivalent Positions | 9.74 | | |
| Affordable Care Act Full-Time Equivalent Positions | 12.98 | | |

Adopted by the Board of Directors on June 23, 2021



Bear Valley *Community Services District*

Fiscal Year 2021/22 Regular Full-Time Salary Schedule

| | Scale | A | B | C | D | E | F |
|--|-------|--------|--------|--------|--------|--------|--------|
| Gate Pass Coordinator | 1 | 2,600 | 2,730 | 2,867 | 3,010 | 3,160 | 3,318 |
| Maintenance Worker I; Office Assistant; Reserve Officer; Wastewater Operator In Training; Water Operator In Training | 2 | 3,561 | 3,739 | 3,926 | 4,122 | 4,328 | 4,545 |
| Accountant I; Administrative Assistant I; Billing Clerk; Maintenance Worker II; Wastewater Operator I; Water Operator I | 3 | 4,629 | 4,860 | 5,104 | 5,359 | 5,627 | 5,908 |
| Administrative Assistant II; Police Officer I; Wastewater Operator II; Water Operator II | 4 | 4,860 | 5,104 | 5,359 | 5,627 | 5,908 | 6,203 |
| Administrative Assistant III; Police Officer II; Roads Crew Lead; Wastewater Operator III; Water Operator III | 5 | 5,104 | 5,359 | 5,627 | 5,908 | 6,203 | 6,514 |
| Administrative Specialist; Communications Specialist; Police Officer III; Wastewater Operator IV; Water Operator IV | 6 | 5,359 | 5,627 | 5,908 | 6,203 | 6,514 | 6,839 |
| Wastewater Operator V; Water Operator V | 7 | 5,627 | 5,908 | 6,203 | 6,514 | 6,839 | 7,181 |
| Accountant II; Administrative Supervisor | 8 | 6,189 | 6,499 | 6,824 | 7,165 | 7,523 | 7,899 |
| Supervisors - General Services, Roads, Wastewater, Water | 9 | 6,808 | 7,149 | 7,506 | 7,881 | 8,275 | 8,689 |
| Finance Manager; Sergeant | 10 | 7,149 | 7,506 | 7,881 | 8,275 | 8,689 | 9,124 |
| Finance Director | 11 | 8,221 | 8,632 | 9,064 | 9,517 | 9,993 | 10,492 |
| Department Heads - Administrative Services, Chief of Police, Human Resources/Assistant to the GM, Public Works | 12 | 10,276 | 10,790 | 11,329 | 11,896 | 12,491 | 13,115 |
| Assistant General Manager | 13 | 11,818 | 12,408 | 13,029 | 13,680 | 14,364 | 15,083 |

Final Budget:

Approved by the Board of Directors on June 23, 2021



Bear Valley Community Services District

Fiscal Year 2021/22 Part-Time & Limited-Term Hourly Rates

| Scale | Position | Step A | Step B | Step C | Step D | Step E | Step F |
|-------|---|---------|---------|---------|---------|---------|---------|
| 1 | Clerk Gate Pass Coordinators <i>Effective July 1, 2021</i> | \$14.00 | \$14.70 | \$15.44 | \$16.21 | \$17.02 | \$17.87 |
| | <i>Effective January 1, 2022*</i> | \$15.00 | \$15.75 | \$16.54 | \$17.36 | \$18.23 | \$19.14 |
| 2 | Intern Laborer <i>Effective July 1, 2021</i> | \$14.50 | \$15.23 | \$15.99 | \$16.79 | \$17.62 | \$18.51 |
| | <i>Effective January 1, 2022*</i> | \$15.00 | \$15.75 | \$16.54 | \$17.36 | \$18.23 | \$19.14 |
| 3 | Bookkeeper Customer Service Specialist Office Assistant Wastewater Operator In Training Water Operator In Training Reserve Officer | \$20.53 | \$21.56 | \$22.63 | \$23.77 | \$24.95 | \$26.20 |
| 4 | Billing Clerk | \$26.70 | \$28.04 | \$29.44 | \$30.91 | \$32.45 | \$34.08 |
| 5 | Police Officer III | \$30.90 | \$32.45 | \$34.07 | \$35.77 | \$37.56 | \$39.44 |

When applicable, hourly rates shall be based upon equivalent full-time rates, rounded down one cent, including those positions not listed.

*California Minimum Wage increases to \$15.00/hour effective January 1, 2022.

Final Budget:

Approved by the Board of Directors on June 23, 2021

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District-Wide Cost Allocation Plan

Fiscal Year 2021/2022

SUMMARY OF ALLOCATION STATISTICS

| Support Service | | Allocation Methods |
|-------------------------|------------------------------------|--|
| Administration | | |
| | Board Meetings / Agenda Items | Number of Agenda Items- all sessions from 1/1/18 to 12/31/18 |
| | Human Resources | Number of Full-Time Employee equivalents per department |
| | Purchasing / Accounts Payable | Number of financial transactions per department |
| | Customer Service / Utility Billing | Number of hours per day spent on utility billing / customer service per department |
| | Information Technology | Number of workstations per department |
| | Financial Statements / Budget | Percentage of Audited Expenditures per department |
| | Non Allocable | Not allocated |
| General Services | | |
| | Fleet Maintenance | Number of Vehicles per department |
| | Facilities Maintenance | Percentage of building square footage per department |
| | Projects | Percentage of time spent on work / projects per department |
| | Non Allocable | Not allocated |

Bear Valley Community Services District

Administration

Description of Service:

The Administration Department provides oversight and support for all other District functions. Administration is comprised of the Board of Directors, the Office of the General Manager, Secretary of the Board and General Counsel. The functions of Finance, Utility Billing, Customer Service, Risk Management and Information Technology are overseen by the Administrative Services Director reporting to the General Manager.

Allocation Methodology:

The time allocations estimated for each position and allocation method in Administration are shown in the table below. The percentages of time allocations are then multiplied by the department breakdowns for each allocation method in the tables to follow.

| Administration | Agenda Items | Staff Size | Transactions | Utility Accounts | Workstations | Expenditures | Total % |
|----------------------------------|--------------|------------|--------------|------------------|--------------|--------------|---------|
| General Manager | 50% | 25% | 25% | | | | 100.00% |
| Assistant to the General Manager | 45% | 55% | | | | | 100.00% |
| Accountant II | 5% | 25% | 70% | | | | 100.00% |
| Office Assistant | | 10% | 40% | 50% | | | 100.00% |
| Administrative Services Director | 10% | 5% | 30% | 10% | 15% | 30% | 100.00% |
| Billing Clerk #1 | | | 10% | 90% | | | 100.00% |
| Billing Clerk #2 | | | 20% | 80% | | | 100.00% |
| Board Members | 100% | | | | | | 100.00% |
| Communications Specialist | 100% | | | | | | 100.00% |

- The allocation method for Board meetings and agenda items is based on a sample of agenda items from January 1, 2018 through December 31, 2018.

| Department | Agenda Items | % |
|-------------|--------------|------|
| WATER | 14 | 23% |
| GATE | 5 | 8% |
| POLICE | 6 | 10% |
| ROADS | 9 | 15% |
| PARKS & REC | 10 | 16% |
| WASTEWATER | 8 | 13% |
| SOLID WASTE | 9 | 15% |
| | 61 | 100% |

- The allocation method for Human Resources is based on the numbers of full-time equivalent staff positions assigned to the various departments receiving support services from Administration. The numbers are based on filled positions as of April 1, 2019.

| Department | FTE's | % |
|-------------|--------------|-------------|
| POLICE | 7.67 | 29% |
| GATE | 5.72 | 22% |
| WATER | 5 | 19% |
| ROADS | 4 | 15% |
| WASTEWATER | 3 | 11% |
| SOLID WASTE | 1 | 4% |
| | <u>26.39</u> | <u>100%</u> |

- The allocation method for Purchasing and Accounts Payable is based on a sample of General Ledger expenditure entries from January 1, 2018 through December 31, 2018.

| Department | GL Expenditure Entries | Percentage |
|-------------|------------------------|----------------|
| Police | 665 | 17.45% |
| Gate | 323 | 8.48% |
| Water | 932 | 24.46% |
| Waste Water | 593 | 15.56% |
| Parks & Rec | 67 | 1.76% |
| Roads | 790 | 20.73% |
| Solid Waste | 441 | 11.57% |
| Total | <u>3811</u> | <u>100.00%</u> |

- The allocation method for customer service / utility billing is based on an estimated number of hours spent by the billing clerks and administrative assistant in a typical day.

| Department | Billing / Customer Service Hours per day | % |
|-------------|--|-------------|
| Water | 6.5 | 81% |
| Solid Waste | 0.5 | 6% |
| Sewer | 0.5 | 6% |
| Gate | 0.5 | 6% |
| | <u>8</u> | <u>100%</u> |

- The allocation method for information technology is based on the number of workstations per department.

| Department | Workstations | % |
|-------------|--------------|------|
| POLICE | 9 | 53% |
| GATE | 2 | 12% |
| WATER | 3 | 18% |
| ROADS | 1 | 6% |
| WASTEWATER | 2 | 12% |
| SOLID WASTE | 0 | 0% |
| | 17 | 100% |

- The allocation method for financial statements & budget is based on the Fiscal Year 2017-18 audited expenditures per department.

| Department | FY 17-18 Audited Exp. | % |
|-------------|-----------------------|------|
| POLICE | \$1,333,715 | 20% |
| GATE | \$408,526 | 6% |
| PARKS & REC | \$164,875 | 2% |
| WATER | \$2,641,984 | 39% |
| ROADS | \$952,879 | 14% |
| WASTEWATER | \$651,115 | 10% |
| SOLID WASTE | \$616,583 | 9% |
| | \$6,769,677 | 100% |

- The expenditure line items for resale supplies (50211) and address signs (50212) are not allocated to other departments as the corresponding revenues are recorded in the General Fund.

Allocation Results:

The time allocation percentages estimated for each position and allocation method multiplied by the department breakdown percentages for each allocation method result in the overall administrative support service allocations by position in the table below.

| Bear Valley CSD | | | | | | | | |
|--|--------|--------|-------------|-------|------------|-------|-------------|--------|
| Schedule of Allocated Salaries & Benefits for Administrative Staff | | | | | | | | |
| FY 21/22 | | | | | | | | |
| | Police | Gate | Parks & Rec | Water | Wastewater | Roads | Solid Waste | Total |
| General Manager | 16.6% | 11.6% | 8.6% | 22.3% | 13.3% | 16.4% | 11.2% | 100.0% |
| Asst to Gen Manager | 20.4% | 15.6% | 7.4% | 20.8% | 12.1% | 15.0% | 8.7% | 100.0% |
| Admin Services Director | 21.5% | 8.7% | 2.9% | 33.0% | 11.8% | 13.6% | 8.5% | 100.0% |
| Accountant II | 20.0% | 11.8% | 2.0% | 23.0% | 14.4% | 19.0% | 9.8% | 100.0% |
| Office Assistant | 9.9% | 8.7% | 0.7% | 52.3% | 10.5% | 9.8% | 8.1% | 100.0% |
| Billing Clerk | 1.7% | 6.5% | 0.2% | 75.6% | 7.1% | 2.1% | 6.8% | 100.0% |
| Billing Clerk | 3.5% | 6.7% | 0.3% | 69.9% | 8.1% | 4.2% | 7.3% | 100.0% |
| Communications Specialist | 9.8% | 8.2% | 16.4% | 23.0% | 13.1% | 14.8% | 14.8% | 100.0% |
| Board Members | 9.8% | 8.2% | 16.4% | 23.0% | 13.1% | 14.8% | 14.8% | 100.0% |
| PT Office Assistant | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| PT Office Assistant | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |

These percentages are then applied to the Salary & Benefit costs for each Administration position for the upcoming fiscal year to arrive at the salary and benefit overhead cost allocations for each department.

| Bear Valley CSD | | | | | | | | |
|--|--|--|-------------|-----------------------------|------------|--|--|--|
| Schedule of Administrative Allocated Costs For Salaries & Benefits | | | | | | | | |
| Amount To Be Allocated - \$1,237,084 | | | | | | | | |
| FY 21/22 | | | | | | | | |
| | | | | | | | | |
| | | | Department | 2021-2022 Allocated Cost | Percentage | | | |
| | | | Police | \$197,214 | 15.9% | | | |
| | | | Gate | \$177,273 | 14.3% | | | |
| | | | Parks & Rec | \$73,994 | 6.0% | | | |
| | | | Water | \$351,820 | 28.4% | | | |
| | | | Wastewater | \$146,868 | 11.9% | | | |
| | | | Roads | \$171,818 | 13.9% | | | |
| | | | Solid Waste | \$118,097 | 9.5% | | | |
| | | | Total | \$1,237,084 | 100.0% | | | |

The percentages for each department's allocation of salary and benefit costs are then applied to the total Services and Supplies costs for Administration to arrive at the services and supplies cost allocations for each department.

| Bear Valley CSD | | | | | | | | |
|--|--|--|-------------|-----------------------------|------------|--|--|--|
| Schedule of Administrative Allocated Costs For Services & Supplies | | | | | | | | |
| Amount To Be Allocated - \$322,745 | | | | | | | | |
| FY 21/22 | | | | | | | | |
| | | | | | | | | |
| | | | Department | 2021-2022 Allocated Cost | Percentage | | | |
| | | | Police | \$51,484 | 16.0% | | | |
| | | | Gate | \$46,249 | 14.3% | | | |
| | | | Parks & Rec | \$19,304 | 6.0% | | | |
| | | | Water | \$91,787 | 28.4% | | | |
| | | | Wastewater | \$38,317 | 11.9% | | | |
| | | | Roads | \$44,826 | 13.9% | | | |
| | | | Solid Waste | \$30,811 | 9.5% | | | |
| | | | Total | \$322,777 | 100.0% | | | |

Bear Valley Community Services District

General Services

Description of Service:

The General Services Division is part of the Public Works Department, overseen by the General Services Supervisor under the Public Works Director. General Services is further subdivided into Facilities Maintenance, Fleet Maintenance, and Solid Waste.

Allocation Methodology:

The time allocations estimated for each position and allocation method in General Services are shown in the table below. The percentages of time allocations are then multiplied by the department breakdowns for each allocation method in the tables to follow.

| General Services | Admin / Gen Svcs | | PD Work | Gate Work | Roads Work | Water Work | Wastewater Work | Solid Waste Work | Total % |
|-----------------------------|------------------|--------------------------|---------|-----------|------------|------------|-----------------|------------------|---------|
| | Fleet Size | Building Ft ² | | | | | | | |
| General Services Supervisor | 17.5% | 17.5% | 5.0% | 2.5% | 17.5% | 20.0% | 5.0% | 15.0% | 100.00% |
| Maintenance Worker II | 10.0% | 30.0% | 10.0% | 5.0% | 15.0% | 20.0% | 5.0% | 5.0% | 100.00% |
| Maintenance Worker II | 10.0% | 10.0% | 15.0% | 0.0% | 25.0% | 25.0% | 7.5% | 7.5% | 100.00% |
| Maintenance Worker II | 10.0% | 12.5% | 0.0% | 2.5% | 10.0% | 10.0% | 2.5% | 52.5% | 100.00% |
| Maintenance Worker II | 5.0% | 5.0% | 20.0% | 0.0% | 30.0% | 30.0% | 5.0% | 5.0% | 100.00% |
| Public Works Director | 15.0% | 15.0% | 5.0% | 5.0% | 20.0% | 20.0% | 10.0% | 10.0% | 100.00% |
| Administrative Assistant | 10.0% | 20.0% | 0.0% | 5.0% | 20.0% | 20.0% | 10.0% | 15.0% | 100.00% |

- The allocation method for Fleet Maintenance is based on the number of vehicles per department.

| Department | Vehicles | % |
|-------------|----------|------|
| GATE | 0 | 0% |
| POLICE | 14 | 24% |
| ROADS | 25 | 43% |
| WATER | 12 | 21% |
| WASTEWATER | 5 | 9% |
| SOLID WASTE | 2 | 3% |
| | 58 | 100% |

- The allocation method for Facilities Maintenance is based on the square footage of each department's total facilities.

| Department | Square Footage | % |
|-------------|----------------|-------|
| Gate | 255 | 1.2% |
| Police | 5811 | 26.5% |
| Roads | 6722 | 30.6% |
| Water | 7101 | 32.4% |
| Wastewater | 1950 | 8.9% |
| Solid Waste | 96 | 0.4% |
| | | 100% |

- The allocation method for miscellaneous projects is based on estimated time spent on work and projects for each department.

| General Services | PD Work | Gate Work | Roads Work | Water Work | Wastewater Work | Solid Waste Work |
|-----------------------------|---------|-----------|------------|------------|-----------------|------------------|
| General Services Supervisor | 5.0% | 2.5% | 17.5% | 20.0% | 5.0% | 15.0% |
| Maintenance Worker II | 10.0% | 5.0% | 15.0% | 20.0% | 5.0% | 5.0% |
| Maintenance Worker II | 10.0% | 7.0% | 10.0% | 5.0% | 5.0% | 8.0% |
| Maintenance Worker II | 0.0% | 0.0% | 5.0% | 0.0% | 0.0% | 72.5% |
| Maintenance Worker II | 20.0% | 0.0% | 30.0% | 30.0% | 5.0% | 5.0% |
| Public Works Director | 5.0% | 5.0% | 20.0% | 20.0% | 10.0% | 10.0% |
| Administrative Assistant | 0.0% | 5.0% | 20.0% | 20.0% | 10.0% | 15.0% |

- The expenditure line items for bus shelters (50248), mailboxes (50268), and bark beetle (50270) are not allocated to other departments as they are General Services expenditures that remain in the General Fund.

Allocation Results:

The time allocation percentages estimated for each position and allocation method multiplied by the department breakdown percentages for each allocation method result in the overall general services support service allocations by position in the table below.

| Bear Valley CSD | | | | | | | | |
|--|--------|------|-------------|-------|------------|-------|-------------|--------|
| Schedule of Allocated Salaries & Benefits for General Services Staff | | | | | | | | |
| FY 21/22 | | | | | | | | |
| | Police | Gate | Parks & Rec | Water | Wastewater | Roads | Solid Waste | Total |
| Public Works Director | 12.6% | 5.2% | 0.0% | 28.0% | 12.6% | 31.0% | 10.6% | 100.0% |
| General Svcs Supervisor | 13.9% | 2.7% | 0.0% | 29.3% | 8.0% | 30.4% | 15.7% | 100.0% |
| Maintenance Worker II | 20.4% | 5.3% | 0.0% | 31.8% | 8.5% | 28.5% | 5.5% | 100.0% |
| Maintenance Worker II | 5.7% | 2.7% | 0.0% | 16.1% | 4.5% | 18.1% | 52.9% | 100.0% |
| Maintenance Worker II | 22.5% | 0.1% | 0.0% | 32.6% | 5.9% | 33.7% | 5.2% | 100.0% |
| Maintenance Worker II | 20.1% | 0.1% | 0.0% | 30.3% | 9.2% | 32.4% | 7.9% | 100.0% |
| Administrative Specialist | 7.7% | 5.2% | 0.0% | 28.5% | 12.6% | 30.5% | 15.5% | 100.0% |

These percentages are then applied to the Salary & Benefit costs for each General Services position for the upcoming fiscal year to arrive at the salary and benefit overhead cost allocations for each department.

| Bear Valley CSD | | | | | | | |
|--|--|--|-------------|-----------------------------|------------|--|--|
| Schedule of General Services Allocated Costs For Salaries & Benefits | | | | | | | |
| Amount To Be Allocated - \$914,991 | | | | | | | |
| FY 21/22 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | Department | 2021-2022 Allocated Cost | Percentage | | |
| | | | Police | \$133,248 | 14.5% | | |
| | | | Gate | \$30,120 | 3.3% | | |
| | | | Parks & Rec | \$0 | 0.0% | | |
| | | | Water | \$257,062 | 28.1% | | |
| | | | Wastewater | \$83,038 | 9.1% | | |
| | | | Roads | \$269,125 | 29.4% | | |
| | | | Solid Waste | \$142,398 | 15.6% | | |
| | | | Total | \$914,991 | 100.0% | | |

The percentages for each department's allocation of salary and benefit costs are then applied to the total Services and Supplies costs for General Services to arrive at the services and supplies cost allocations for each department.

| Bear Valley CSD | | | | | | | |
|--|--|--|-------------|-----------------------------|------------|--|--|
| Schedule of General Services Allocated Costs For Services & Supplies | | | | | | | |
| Amount To Be Allocated - \$126,330 | | | | | | | |
| FY 21/22 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | Department | 2021-2022 Allocated Cost | Percentage | | |
| | | | Police | \$18,318 | 14.5% | | |
| | | | Gate | \$4,169 | 3.3% | | |
| | | | Parks & Rec | \$0 | 0.0% | | |
| | | | Water | \$35,499 | 28.1% | | |
| | | | Wastewater | \$11,496 | 9.1% | | |
| | | | Roads | \$37,141 | 29.4% | | |
| | | | Solid Waste | \$19,707 | 15.6% | | |
| | | | Total | \$126,330 | 100.0% | | |

District Budget & Fiscal Policies

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

The following budget and fiscal policies are presented to provide guidance and consistency in decision-making for the District's management team and Board of Directors. These policies will assist the District in achieving overall financial planning and rate setting processes from year-to year for District operations. The proposed policies are guidelines that should be reviewed at the beginning of each fiscal period to determine if they are still relevant and appropriate. The budget and fiscal policies framework is shown below:

Budget and Fiscal Policies Framework

1. Financial Reporting/Management Policies
2. Budget Policies
3. Revenue Policies
4. Capital Improvement Policies
5. Debt Policies
6. Reserve Policies
7. Rate Setting Policies
8. Capacity and Connection Fee Policies

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

1. Financial Reporting/Management Policies

Accounting practices shall conform to state law and to Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The District should apply all current standards issued by the Financial Accounting Standards Board (FASB) not in conflict with standards issued by the Governmental Accounting Standards Board.

1.1 Accounting, Auditing and Financial Reporting

- 1.1.1 The District is to maintain a uniform system of accounts that conforms to the California Budgeting Accounting and Reporting Systems (BARS) established by the State Auditor's Office.
- 1.1.2 All financial and budgetary documents shall be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) in addition to being in conformity with the accounting systems prescribed by the State Controller's office and the state regulations governing special districts.
- 1.1.3 The District is to account for the water, wastewater, and solid waste utilities as separate enterprise funds that are intended to be primarily self-supporting through user charges.
- 1.1.4 The District's governmental funds which are general, AB109, supplemental law enforcement, roads, and parks & recreation will provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Bear Valley Community Services District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.
- 1.1.5 The District will employ an independent accounting firm to perform an annual audit of the District's financial statements. The completed and accepted audit shall be available to all required and interested parties.
- 1.1.6 Procedures will be followed that will ensure that proper authorization has been obtained for all transactions of a financial nature as per the District's purchasing policy.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

1.2 Cash Management

- 1.2.1 Idle cash in all accounts and funds will be kept invested to the benefit of the fund in amounts varying in their term to maturity, which will maximize return on investment consistent with the need for liquidity and the investment policy of the District along with any arbitrage limitations.
- 1.2.2 Procedures will be followed that will ensure that proper authorization has been obtained for all cash and investment transactions as per the District's investment policy.
- 1.2.3 Cash reserves should be maintained and monitored as outlined in the operating cash reserves policies (Section 6).
- 1.2.4 Cash reserves for bond reserve accounts shall be fully funded in the time line reflected in current and future bond covenants. Cash reserves shall be formally transferred and restricted in accordance with all legal requirements.
- 1.2.5 During the budget process, a five (5)-year cash forecast with annual updates will be projected for governmental and enterprise funds. This will provide the District with insight to unanticipated shortages of cash for operations, capital maintenance and debt requirements.

1.3 Investment Policies

- 1.3.1 The District shall annually review and update, or modify as appropriate, the District's investment policy. This review shall take place at a public meeting and the policy shall be adopted by resolution of the Board of Directors.
- 1.3.2 Reports on the District's investment portfolio and cash position shall be developed and presented to the District Finance Committee and the Board of Directors on a quarterly basis.
- 1.3.3 District Funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

1.4 Asset Inventory

- 1.4.1 Finance staff shall be accountable for tracking all District assets. Each Department shall be responsible for ensuring all such assets are used only for District purposes and notifying Finance staff of any changes in use.
- 1.4.2 Fixed assets should be maintained in good operating condition and should be systematically replaced as they become obsolete or if the cost of repair is more than replacement value.
- 1.4.3 Finance staff, on a yearly basis, will track and maintain asset records for all additions, replacements or retirements of assets. This will be reported to the General Manager in a yearly asset record report. Appropriate actions will be taken to assure assets are safeguarded and maintained.
- 1.4.4 Fixed Asset Capitalization Policy – In accordance with the District’s capitalization (accounting and reporting) policy, all fixed assets with a unit cost of over \$5,000 and a normal life of more than one year, will be included in the inventory.

2. Budget Policies

Bear Valley Community Services District, like any other business, should strive to maintain financial stability over time, as it has done in the past. Financial stability is not only a prudent financial management goal; it can also minimize financial costs in the long-term (e.g. unnecessary borrowing). Above all, financial stability will provide the community with the confidence of knowing a strong, consistent management team is managing the District. The approved annual budget document provides the spending limits by fund for the fiscal year. The District will follow administrative policy and state regulations on all expenditure line items. Management and staff will follow the philosophy of cost control and responsible financial management. The goal will be to balance annual expenditures with the annual revenues. The District will not use short-term borrowing to finance current operating needs without a financial analysis showing impacts to the District as a whole.

- 2.1 The primary budget objective is to provide the highest possible level of service to the residents of Bear Valley without impairing the District’s

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance services.

- 2.2 The District will prepare an annual budget document each fiscal year (July 1 to June 30) that provides a basic understanding of the District's planned spending for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties and opportunities will be provided for public input prior to final adoption of the budget.
- 2.3 The budget will be based on generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board (GASB) and the interpretations contained in the Governmental Finance Officers Association publication, *Governmental Accounting, Auditing and Financial Reporting*.
- 2.4 Laws and regulations limiting use of revenue sources must be explicitly addressed in the budget process.
- 2.5 The District's annual budget will be presented for each governmental and enterprise fund with a logical breakdown of programs and line-item detail. The budget document for each fund will also be presented for discussion and review by the Board of Directors and the public. This document will focus on policy issues and will summarize expenditures at the personnel, operating and maintenance, project and capital improvement levels. Where practical, the District's annual budget will include standards of workload, efficiency and effectiveness.
- 2.6 Joint or common costs of the District shall be allocated between governmental and enterprise funds based upon a "fair" methodology that utilizes appropriate criteria (e.g. labor ratios, number of customers, asset value, work stations, square footage, FTE's, etc.). The specific allocation method for the joint/common cost should be the method that the District deems to be most appropriate and equitable. The joint/common cost allocation should be reviewed during the annual budget process.
- 2.7 The District will endeavor to keep current expenditures less than current revenues. Current expenditures are defined as operating expenses, debt payments, and project and capital improvement expenditures. Except under extraordinary circumstances approved by the Board, the District will strive to operate within the approved budgetary amounts to avoid deficit spending.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

- 2.8 The District should have annual net income (total revenue less O&M, debt service and capital projects funded from rates) greater than or equal to zero.
- 2.9 The District will maintain a budgetary control system to ensure adherence to the overall budget for each governmental and enterprise fund and will prepare regular reports comparing actual revenues and expenditures/expenses for each fund.
- 2.10 The District will not establish a program without also providing the necessary funding to accomplish those objectives. All new operating programs or initiatives submitted for policy decision should include a five-year estimate of anticipated annual operating costs, revenues and their associated impacts on rates.
- 2.11 At mid-year, there shall be a comprehensive review of the operations to date in comparison to the existing budget. Projections of revenues and expenditures through the end of the fiscal year will be prepared and reviewed by management staff with a report to the Board of Directors by January of the operating fiscal year.
- 2.12 The operating budget will be prepared to fund current year expenditures with current year revenue. However, surplus fund balances may, in the Board's discretion, be used to increase reserves, fund capital improvement projects, or be carried forward to fund future year's operating budgets when necessary to stabilize services.
- 2.13 The District will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. Budget items requiring Board action:
 - a) Appropriation of reserves
 - b) Transfers between funds
 - c) Appropriation of any unanticipated revenues
 - d) Inter-fund loans
 - e) Creation of new CIP projects and appropriation increases in existing CIP projects

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

- 2.14 Budget items delegated to the General Manager: transfers between budgeted activities or departments within a fund.
- 2.15 Budget items delegated to Department Heads: Within the budgeted category, line item transfers are the responsibility of the Department Heads, subject to approval of the Administrative Services Director and the General Manager. Transfers of line item budgets will be documented in a report provided to the General Manager and Board of Directors at such times as deemed appropriate by the Administrative Services Director.

3. Revenue Policies

Annual revenues should be estimated during the budget preparation. All revenue forecasts are to use generally accepted forecasting techniques.

- 3.1 The District will continue to maximize the availability of revenue through aggressive collection of receivables, prudent investments and proper timing of cash disbursements.
- 3.2 For the District to maximize revenue, all fees and charges for services shall be routinely reviewed to ensure that rates are equitable and cover the total cost of service for that particular service.
- 3.3 The District will estimate revenues using an objective, analytical process; in the case of assumption uncertainty, forecasts shall be conservative.
- 3.4 The District will seek federal and state grants and reimbursements for mandated costs whenever possible.
- 3.5 Interest earnings shall be allocated monthly to all funds based on month-end cash balances. Funds with negative cash balances shall not be credited with interest earning or charged an interest expense.
- 3.6 Special tax revenues shall be used only to pay for costs as authorized by the tax.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

- 3.7 Revenues of a limited or definite term will be used only for one-time expenditures. The District will avoid using temporary revenues to fund program services.

4. Capital Improvement Policy

- 4.1 The District staff will construct all capital improvements in accordance with an adopted Capital Improvement Program.
- 4.2 The District will coordinate preparation of the Capital Improvement Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in the Operating Budget forecasts.
- 4.3 The District prefers a “pay as you go” strategy whenever possible. When appropriate, capital improvements will be paid through current revenue/reserve sources rather than financing capital projects over a period of time.
- 4.4 The District staff will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to the Board for approval. If potential funding source is not available and Staff recommends a loan to fund the CIP Project, Staff will identify where the loan proceeds will come from prior to submitting to the Board for approval.
- 4.5 Changes or deviations from the approved Capital Improvement Program should be accounted for and reported directly to the Board before proceeding on the project. The report should include an analysis of long-term financial costs and the overall impact to the current Capital Improvement Program due to the change or deviation. With Board approval, unexpended project appropriations will be carried forward as continuing appropriations to future fiscal years as required to complete the intent of the original budget. This request will take place in October of each year following the completion of the prior year’s annual audit.
- 4.6 The District shall attempt to determine the least costly financing method for all new projects.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

- 4.7 The District will actively pursue grant and other outside funding sources for all capital improvement projects.

5. Debt Policies

- 5.1 The District will limit the use of debt so as not to place a burden on the fiscal resources of the District and its residents.
- 5.2 The District will use debt financing when it is judged to be appropriate based on the long-term capital needs of the District, and the District's ability to repay the indebtedness has been evaluated in light of all sources and uses of cash.
- 5.3 The first preferred source of debt is to utilize interfund "loans."
- 5.4 When capital projects are financed, the District will amortize the debt within a period not to exceed the expected useful life of the project.
- 5.5 The District will not use long-term debt for current operations.
- 5.6 The District will generally conduct debt financing on a competitive basis.
- 5.7 The District will strive to maintain the best possible bond rating on all debt issuances.
- 5.8 The District will publish and distribute an official statement for each revenue bond issue.
- 5.9 The District will at a minimum meet the debt service coverage requirements stated in the bond covenants.
- 5.10 When financially feasible, in the interest of securing the best interest rate, the district may target a higher debt service coverage ratio than what is stated in the bond covenants (e.g. 1.50).
- 5.11 The District will annually review the status of all outstanding and potential debt obligations and incorporate this information into their financial planning.

Bear Valley Community Services District

BUDGET AND FISCAL POLICIES

6. Reserve Policies

The District will establish, dedicate and maintain, as appropriate, reserves annually to meet known and estimated future obligations. If reserves are depleted, the reserves should be replenished over a five (5) year period to re-establish targets.

- 6.1 **Emergencies:** Money set aside for (1) repair, restoration or replacement of district facilities damaged as the result of natural disasters, (2) matching fund assistance for cost sharing required under federal or state disaster assistance programs and (3) district personnel overtime costs and supplies used during eligible disaster response and recovery activities, including the cost of administering those activities.

Resolution 03-1065 (12/13/03) established a minimum Emergency Fund balance of \$123,000 on 7/1/03 with adjustments for inflation each June 30 thereafter.

- 6.2 **Capital improvements:** Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Two funds have monies designated for capital improvements, the Water Development Fund and the Wastewater Development Fund. Monies in these funds are designated for projects that increase the capacity of the District's water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

- 6.3 **Asset replacements:** Money set aside to replace, rehabilitate, improve or acquire infrastructure or other fixed assets, typically pertaining to water, wastewater and road funds and the general fixed assets account group.

Resolution 06-1246 (12/9/06) dedicates 7% of the Water Enterprise Fund's annual expenditure budget to the Water Reserve Fund each year

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

for ten years, plus 20% annual replenishment of expended amounts. The target is the cumulative annual contribution.

Resolution 06-1248 (12/9/06) dedicates 7% of the Solid Waste Enterprise Fund's expenditure budget to the Solid Waste Reserve Fund each year for ten years, plus 20% annual replenishment of expended amounts. The target is the cumulative annual contribution.

In the General Fund, the asset replacement reserve is any amount remaining after its contingency reserve and police contingency reserve targets are met.

- 6.4 **Debt service:** Money set aside to make scheduled principal and interest payments on long-term debt.

The Water Bond Redemption Fund must pay principal and interest each August 31 and interest only each February 28 on \$4,530,000 in general obligation bonds that were issued in 2002 for water system improvements and to refund prior bonds. The cash balance target on July 1 is the full payment due on August 31 plus 10% for uncertainties.

Inter-fund loans are permitted with Board approval. Unless otherwise restricted by law, the fund borrowing the cash must repay the loan with interest at the current Local Agency Investment Pool /Kern County Investment Pool average interest rate.

- 6.5 **Contingencies (a.k.a. working capital):** Money set aside for (1) cash flow requirements, (2) unforeseen operating expenses, such as new regulatory requirements, (3) revenue shortfalls, (4) economic uncertainties including downturns in the local or national economy and (5) other financial hardships that may arise. **"Police Contingencies"** is money set aside in the general fund to ensure the continued "full-force" operation of the district's police department, which can be severely impacted by state property tax shifts. Targets for various funds are as follows:

Governmental Fund Types:

General Fund: 50% of next fiscal year's expenditure budget

Road Fund: 40% of next fiscal year's budget (excluding road contract)

Bear Valley Community Services District

BUDGET AND FISCAL POLICIES

Enterprise Funds:

Water Enterprise Fund: 25% of next fiscal year's operating budget

Wastewater Enterprise Fund: 20% of next fiscal year's operating budget

Solid Waste Enterprise Fund: 20% of next fiscal year's operating budget

- 6.6 **Rate stabilization:** Money set aside to normalize fluctuations in revenues so that rates for water, sewer and solid waste services will be more stable. This money is used as a "buffer" to reduce the frequency of changes to the District's water, sewer and refuse rates, with the intent that annual cost-of-living rate increases will be sufficient for continued operations.

To the extent possible, Board-designated fund balances and net assets are fully funded at the beginning of each fiscal year based on the formulas found in the appropriate ordinances, resolutions or approved budget.

The various reserved and/or designated fund balances and net assets are funded in the following priority:

First priority: emergency, capital improvement, asset replacement, debt service, self-insurance;

Second priority: contingency, police contingency;

Third priority: rate stabilization.

Resolution 97-899 (3/8/97) designated a portion of each enterprise fund's net assets for rate stabilization. The amount is set at a maximum of 5% of each fund's operating budget. By maintaining a rate stabilization reserve balance rate increases should never need to be greater than the annual cost-of-living adjustment equal to the inflation rate.

7. Rate Setting Policies

When reviewing rates, it is important to use a methodology that is "generally accepted" in the financial and rate setting community as well as the water, wastewater and solid waste utility industry. This will assure a legally defensible approach as well as consistency of the analysis over time.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

Rate Setting Methodology

7.1. Revenue Requirements Analysis:

Revenue requirements will be established on a “cash basis” approach. The “cash basis” approach includes operation & maintenance (O&M) expenses, transfer payments, debt service (P&I), and other capital improvements funded from rates. The revenue requirements, as defined herein, are the basic components. Revenue requirements should also include any other cost items requiring funding (e.g. bond reserves) or needed to operate the utility on a financially stable basis (e.g. accumulation or reduction in working capital).

- O&M expenses will incorporate the budgeted fiscal year costs.
- Debt Service requirements will incorporate appropriate debt schedules (include principal and interest). In addition, the revenue requirement will ensure sufficient funding to meet target debt service coverage ratios.
- Capital Improvements financed from Rates will be consistent with the District’s annual asset management program.

7.1.2 At a minimum, revenues and costs will be projected for a five-year test period during the preparation of the annual budget.

7.1.3 Costs associated with mandated program requirements will be identified and included within the “cash basis” approach.

7.2 Cost of Service Analysis:

7.2.1 A cost of service study will be utilized to allocate costs equitably to customer classifications of service.

7.2.2 The cost allocation methodology will utilize techniques that are “generally accepted” by the industry (e.g. American Water Works Association, American Public Works Association and the Water Environment Federation).

7.2.3 The cost of service for each utility will consider the specific circumstances and unique characteristics of the District in the cost allocation methodology.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

7.3 Rate Calculation Analysis:

- 7.3.1 Rate designs will be reflective of utility needs and also reflect the specific goals and objectives of the District.
- 7.3.2 Rates will recognize and attempt to incorporate a fixed charge for the up-front fixed costs associated with serving customers and a usage or volumetric charge that attempts to recover the variable costs of operating the utility.
- 7.3.3 Rates will be set at a level that recovers the revenue requirement, by classification, yet flexible enough to accomplish the District's objectives (e.g. public purpose programs, regulatory surcharge).
- 7.3.4 Rates should be designed to be equitable, and detailed to a level to reflect the service provided (e.g., single family, multi-family services, commercial, etc.).
- 7.3.5 Bear Valley Community Services District views itself as a regional utility. As such, water rates do not factor in the pressure zone for individual customers.
- 7.3.6 Rates should be set at a level high enough to achieve a 1:50 ratio of reserves to operating expenses in the water fund (2:00 in the wastewater fund) by the year 2020 (reserve policy currently under review by the finance committee).

7.4 Rate Stability

Financial stability of a utility also provides rate stability. Rate stability reinforces that costs are being managed and controlled, thereby gaining customers' confidence of the management team's credibility. Rates should be stable in their ability to generate sufficient revenues.

- 7.4.1 As part of the budget process, the District should review rates, on an annual basis, to assure that they provide sufficient revenues. This does not imply that rates must be adjusted each year, simply that the rates are reviewed in the context of these policies to assure that they are adequately funding each enterprise fund.

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

- 7.4.2 Small annual rate adjustments are preferable when compared to large single adjustments for multi-year periods.
- 7.4.3 Annual rate reviews will consider a five-year projected period to attempt to stabilize and minimize rates over time.
- 7.4.4 Any needed rate adjustments will attempt to minimize impacts to customers by phasing-in large rate adjustments over time.

7.5 Rate Impacts

Utility rates are the primary communication the District has with its customers. Whenever possible, the District's rates should be easy to understand, stable from year-to-year and minimize the overall impacts to customers.

- 7.5.1 Rates will be easy to understand and the District will attempt to keep rate increases to a minimum.
- 7.5.2 Rates for each utility will be structured to promote understanding by the District's customers (e.g. bills that are easy to hand calculate and understand).
- 7.5.3 Rate adjustments will be phased-in, over time, when large financial impacts to customers are anticipated (e.g. eliminate rate shock).
- 7.5.4 In establishing final utility rates, the District shall balance the needs of the utility, and the policies established herein, with the varying impacts to the District and the community as a whole.
- 7.5.5 When deemed necessary, the Board may invite the public to review and provide input into the rate setting process.

8. Capacity and Connection Fees

Bear Valley Community Services District BUDGET AND FISCAL POLICIES

Customer growth and system expansion as a result of new development has direct impacts upon a utility's infrastructure requirements, the financing of the "growth related" infrastructure, and customer rates. Through the establishment of specific financial/rate policies, the District will shelter the District's existing customers from the financial/rate impacts of growth and system expansion.

- 8.1 The financing of growth-related capital projects may be funded from any of the available funding resources of the District. When priority projects cannot be funded from reserves or cannot be built in increments, the use of long-term debt may be used.
- 8.2 The District shall analyze and determine cost-based capacity and connection fees (C&CF). The District Board will establish and maintain a C&CF that balances the goal of sheltering existing customers from the cost of growth, while supporting that growth.
- 8.3 Capacity and connection fee revenues will only be used for two purposes – to directly pay for growth-related capital improvements or to pay for growth-related debt service.

Budget Worksheets

BEAR VALLEY COMMUNITY SERVICES DISTRICT
CAPITAL OUTLAY BUDGET
FISCAL YEAR 2021-22

| <u>Dept Project</u> | <u>Appropriation Amount</u> | <u>Funding Source</u> |
|---|---------------------------------|---------------------------------|
| Admin | | |
| | - | |
| Total - Admin Improvements | \$ - | |
| General Services | | |
| Fuel Station | 61,480 | General Fund - Police |
| | 16,060 | General Fund - General Services |
| | 49,180 | Roads Fund |
| | 48,880 | Water Enterprise Fund |
| | 7,380 | Wastewater Enterprise Fund |
| | 17,020 | Solid Waste Enterprise Fund |
| Total - Fuel Station | \$ 200,000 | |
| Skip Loader | 12,000 | General Fund - General Services |
| | 18,000 | Roads Fund |
| | 18,000 | Water Enterprise Fund |
| | 12,000 | Wastewater Enterprise Fund |
| Total - Skip Loader | \$ 60,000 | |
| Total - General Services Dept Improvements | \$ 260,000 | |
| Police Department | | |
| Marked Police Patrol Vehicle | 65,000 | General Fund |
| Total - Police Department Improvements | \$ 65,000 | |
| Gate Department | | |
| Generator | 15,000 | General Fund - Gate |
| Total - Gate Project | \$ 15,000 | |
| Roads Department | | |
| Snow Plows | 270,000 | Roads Fund |
| Total - Roads Improvements | \$ 270,000 | |
| Water Department | | |
| Boosters (2) | 120,000 | Water Enterprise Fund |
| Rehabs for Wells 2, 3, 4, 29, and 30 | 430,000 | Water Enterprise Fund |
| Electrical Panels (3) | 105,000 | Water Enterprise Fund |
| Vehicle Replacements (2) | 100,000 | Water Enterprise Fund |
| Lakefill Well Repairs | 75,000 | Parks & Rec Fund |
| Pressure Reducing Station Upgrades | 20,000 | Water Enterprise Fund |
| Above Ground Plumbing for 2 Stations | 6,000 | Water Enterprise Fund |
| Total - Water Improvements | \$ 856,000 | |
| Wastewater Department | | |
| Maintenance & Storage Shop | 80,000 | Wastewater Enterprise Fund |
| Aeration Tank Replacement | 15,000 | Wastewater Enterprise Fund |
| Vehicle Replacement | 30,000 | Wastewater Enterprise Fund |
| Total - Wastewater Improvements | \$ 125,000 | |
| Solid Waste Department | | |
| Total - Solid Waste Improvements | \$ - | |
| Total Capital Improvements | \$ 1,591,000 | |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
ESTIMATED FUND BALANCES
FISCAL YEAR 2021-22**

| | Estimated Beginning Fund Balance 7/1/2021 | Proposed 2021-22 | | | Transfers Out | Transfers In | Estimated Ending Fund Balance 6/30/2022 |
|--|--|-------------------|-------------------|-------------------------|--------------------|------------------|--|
| Fund | | Revenues | Expenditures | Capital Improvements | | | |
| <u>Governmental</u> | | | | | | | |
| General | 2,635,132 | 2,677,983 | 2,454,832 | 340,000 | (460,132) | 170,460 | 2,228,611 |
| Public Safety Realignment (AB109) | 8,887 | - | 8,887 | - | - | - | - |
| Supplemental Law Enforcement Services | 16,925 | 157,100 | 174,025 | - | - | - | - |
| Cal Fire Grant | - | - | - | - | - | - | - |
| Parks & Recreation | - | 16,140 | 171,394 | - | (75,000) | 230,254 | - |
| Roads | 1,346,323 | 1,475,500 | 1,792,609 | 270,000 | (67,180) | 465,081 | 1,157,115 |
| Roads Reserve | 234,703 | 500 | - | - | (235,203) | - | - |
| Water Bond Redemption | 348,780 | 13,330 | 85,656 | - | - | - | 276,454 |
| TOTAL: | 4,590,750 | 4,340,553 | 4,687,403 | 610,000 | (837,515) | 865,795 | 3,662,180 |
| <u>Water Enterprise Funds</u> | | | | | | | |
| Water Enterprise | 445,348 | 4,545,825 | 3,597,237 | 856,000 | (128,147) | 75,000 | 484,789 |
| Water Development | - | 37,775 | 99,042 | - | - | 61,267 | - |
| Water Reserve | 1,117,795 | 4,000 | - | - | - | - | 1,121,795 |
| TOTAL: | 1,563,143 | 4,587,600 | 3,696,279 | 856,000 | (128,147) | 136,267 | 1,606,584 |
| <u>Wastewater Enterprise Funds</u> | | | | | | | |
| Wastewater Enterprise | - | 842,282 | 819,461 | 125,000 | (53,109) | 155,288 | - |
| Wastewater Development | - | - | 33,729 | - | - | 33,729 | - |
| Wastewater Reserve | 198,235 | 250 | - | - | (155,288) | - | 43,197 |
| Wastewater AD 95-1 Bond | - | - | - | - | - | - | - |
| TOTAL: | 198,235 | 842,532 | 853,190 | 125,000 | (208,397) | 189,017 | 43,197 |
| <u>Solid Waste Enterprise Funds</u> | | | | | | | |
| Solid Waste Enterprise | - | 555,500 | 840,869 | - | (17,020) | 302,389 | - |
| Solid Waste Reserve | 26,671 | 100 | - | - | (302,389) | - | (275,618) |
| TOTAL: | 26,671 | 555,600 | 840,869 | - | (319,409) | 302,389 | (275,618) |
| TOTAL ALL FUNDS: | 6,378,799 | 10,326,285 | 10,077,741 | 1,591,000 | (1,493,468) | 1,493,468 | 5,036,343 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
ESTIMATED FUND BALANCES
FISCAL YEAR 2020-21**

| | Estimated Beginning Fund Balance | Projected 2020-21 | | | | | Estimated Ending Fund Balance |
|--|--|-------------------|-------------------|-------------------------|--------------------|------------------|-------------------------------------|
| Fund | 7/1/2020 | Revenues | Expenditures | Capital Improvements | Transfers Out | Transfers In | 6/30/2021 |
| <u>Governmental</u> | | | | | | | |
| General | 3,088,672 | 2,739,857 | 2,257,442 | 40,470 | (919,813) | 24,328 | 2,635,132 |
| Public Safety Realignment (AB109) | 8,887 | - | - | - | - | - | 8,887 |
| Supplemental Law Enforcement Services | 16,662 | 157,026 | 156,763 | - | - | - | 16,925 |
| Cal Fire Grant | - | 1,026,444 | 1,026,444 | - | - | - | - |
| Parks & Recreation | 95,795 | 28,670 | 250,796 | 28,000 | (75,000) | 229,331 | - |
| Roads | 1,291,984 | 1,228,000 | 1,771,160 | 277,300 | (11,740) | 886,539 | 1,346,323 |
| Roads Reserve | 429,608 | 2,000 | - | - | (196,905) | - | 234,703 |
| Water Bond Redemption | 299,465 | 133,000 | 83,685 | - | - | - | 348,780 |
| TOTAL: | <u>5,231,073</u> | <u>5,314,997</u> | <u>5,546,290</u> | <u>345,770</u> | <u>(1,203,458)</u> | <u>1,140,198</u> | <u>4,590,750</u> |
| <u>Water Enterprise Funds</u> | | | | | | | |
| Water Enterprise | 863,085 | 4,923,875 | 3,302,163 | 2,078,010 | (36,439) | 75,000 | 445,348 |
| Water Development | 6,577 | 67,995 | 99,271 | - | - | 24,699 | - |
| Water Reserve | 1,110,295 | 7,500 | - | - | - | - | 1,117,795 |
| TOTAL: | <u>1,979,957</u> | <u>4,999,370</u> | <u>3,401,434</u> | <u>2,078,010</u> | <u>(36,439)</u> | <u>99,699</u> | <u>1,563,143</u> |
| <u>Wastewater Enterprise Funds</u> | | | | | | | |
| Wastewater Enterprise | 65,279 | 633,366 | 810,061 | 13,092 | (33,807) | 158,315 | - |
| Wastewater Development | - | - | 33,807 | - | - | 33,807 | - |
| Wastewater Reserve | 354,452 | 1,250 | - | - | (158,315) | 848 | 198,235 |
| Wastewater AD 95-1 Bond | 189 | 659 | - | - | (848) | - | - |
| TOTAL: | <u>419,920</u> | <u>635,275</u> | <u>843,868</u> | <u>13,092</u> | <u>(192,970)</u> | <u>192,970</u> | <u>198,235</u> |
| <u>Solid Waste Enterprise Funds</u> | | | | | | | |
| Solid Waste Enterprise | 43,829 | 562,070 | 806,490 | 30,000 | - | 230,591 | - |
| Solid Waste Reserve | 256,762 | 500 | - | - | (230,591) | - | 26,671 |
| TOTAL: | <u>300,591</u> | <u>562,570</u> | <u>806,490</u> | <u>30,000</u> | <u>(230,591)</u> | <u>230,591</u> | <u>26,671</u> |
| TOTAL ALL FUNDS: | <u>7,931,541</u> | <u>11,512,212</u> | <u>10,598,082</u> | <u>2,466,872</u> | <u>(1,663,458)</u> | <u>1,663,458</u> | <u>6,378,799</u> |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
INTERFUND TRANSFERS
FISCAL YEAR 2021-22

| Transfer to Fund | Transfer From Fund | Amount | Description | Totals |
|---------------------------|-----------------------|------------|---|---------|
| General | Roads | 49,180 | Fuel Station | 67,180 |
| | | 18,000 | Skip Loader | |
| | Water | 48,880 | Fuel Station | 66,880 |
| | | 18,000 | Skip Loader | |
| | Wastewater | 7,380 | Fuel Station | 19,380 |
| | | 12,000 | Skip Loader | |
| | Solid Waste | 17,020 | Fuel Station | 17,020 |
| | | Sub Total: | 170,460 | |
| Parks and Recreation | General Fund | 130,480 | Lakefill | 230,254 |
| | | 99,774 | Parks and Recreation Operating Costs | |
| | Sub Total: | 230,254 | | |
| Roads | Roads Reserve | 235,203 | Roads Debt Service & Interest Earnings | 235,203 |
| | General Fund | 229,878 | Roads Debt Service & Interest Earnings | 229,878 |
| | Sub Total: | 465,081 | | |
| Water Enterprise | Parks & Recreation | 75,000 | Lakefill Well Repairs | 75,000 |
| | | Sub Total: | 75,000 | |
| Water Development | Water Enterprise | 61,267 | Water Debt Service | 61,267 |
| | | Sub Total: | 61,267 | |
| Wastewater Enterprise | Wastewater Reserve | 155,288 | Wastewater Enterprise Operating & Capital Costs | 155,288 |
| | | Sub Total: | 155,288 | |
| Wastewater Development | Wastewater Enterprise | 33,729 | Wastewater Debt Service | 33,729 |
| | | Sub Total: | 33,729 | |
| Solid Waste Enterprise | Solid Waste Reserve | 302,389 | Solid Waste Enterprise Operating Costs | 302,389 |
| | | Sub Total: | 302,389 | |
| TOTAL DISTRICT TRANSFERS: | | 1,493,468 | | |

PROPOSED

BEAR VALLEY COMMUNITY SERVICES DISTRICT
INTERFUND TRANSFERS
FISCAL YEAR 2020-21

| Transfer to Fund | Transfer From Fund | Amount | Description | Totals |
|----------------------------------|------------------------------------|-------------------------|--|---------|
| General | Wastewater AD 95-1 Bond Redemption | 848 | Delinquent Assessment Collections | 848 |
| | Roads | 11,740 | Rock Grizzly | 11,740 |
| | Water | 11,740 | Rock Grizzly | 11,740 |
| | Sub Total: | 24,328 | | |
| Parks and Recreation | General Fund | 127,260 | Lakefill | 229,331 |
| | | 102,071 | Parks and Recreation Operating Costs | |
| | Sub Total: | 229,331 | | |
| Roads | Roads Reserve | 196,905 | Roads Debt Service FY 20-21 | 196,905 |
| | General Fund | 689,634 | Roads Debt Service FY 18-19, 19-20, 20-21 | 689,634 |
| | Sub Total: | 886,539 | | |
| Water Enterprise | Parks & Recreation | 75,000 | Lakefill Well Repairs | 75,000 |
| | Sub Total: | 75,000 | | |
| Water Development | Water Enterprise | 24,699 | Water Debt Service | 24,699 |
| | Sub Total: | 24,699 | | |
| Wastewater Enterprise | Wastewater Reserve | 158,315 | Wastewater Enterprise Operating & Capital Costs | 158,315 |
| | Sub Total: | 158,315 | | |
| Wastewater Development | Wastewater Enterprise | 33,807 | Wastewater Debt Service | 33,807 |
| | Sub Total: | 33,807 | | |
| Wastewater Reserve | General Fund | 848 | Delinquent Assessment Collections | 848 |
| | Sub Total: | 848 | | |
| Solid Waste Enterprise | Solid Waste Reserve | 230,591 | Solid Waste Enterprise Operating & Capital Costs | 230,591 |
| | Sub Total: | 230,591 | | |
| TOTAL DISTRICT TRANSFERS: | | <u>1,663,458</u> | | |

PROPOSED

Budget Resolutions



BEAR VALLEY COMMUNITY SERVICES DISTRICT

28999 South Lower Valley Road • Tehachapi, CA 93561-7460
PHONE 661-821-4428 • FAX 661-821-0180

RESOLUTION NO. 20/21-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT ESTABLISHING THE FISCAL YEAR 2021/22 APPROPRIATION LIMIT

The Board of Directors of the Bear Valley Community Services District resolves as follows:

Section 1. Findings. The Board finds as follows:

A. Under Article XIII B of the California Constitution, Division 9 of the Government Code (commencing with Section 7900, and Government Code section 61113 of the Community Services District Law (collectively, the "Appropriations Limit Law"), the district is required to establish an annual fiscal year appropriations limit commonly known as the "Gann Limit."

B. The Bear Valley Community Services District ("District") has established in accordance with these requirements its Fiscal Year 1978/79 appropriation as its base year for determining its appropriations limit.

C. The Appropriations Limit Law permits the District to increase annually its previous base year appropriation by the factor calculated from the average percentage change in the California Per Capita Personal Income and the certified percentage increase in the county's population, each as determined by the State of California, Department of Finance, for the District's Fiscal Year 2021/22.

D. According to the Department of Finance, the percentage change in the Per Capita Personal Income is 5.73%, and the increase in population is 0.65%.

E. Based on the above data, the factor used to calculate the Fiscal Year 2021/22 appropriations limit is 1.0642.

F. The Fiscal Year 2020/21 appropriations limit for Bear Valley Community Services District was \$10,866,982. When multiplied by the allowed factor, the Fiscal Year 2021/22 appropriations limit is set at \$11,564,642.

G. The documentation used to determine the appropriations limit is available to the public in the District Secretary's Office.

Section 2. Establishment of Fiscal Year 2021/22 Appropriations Limit. The Board of Directors establishes the amount of \$11,564,642 as the District's Fiscal Year 2021/22 appropriations limit.



BEAR VALLEY COMMUNITY SERVICES DISTRICT

28999 South Lower Valley Road • Tehachapi, CA 93561-7460
PHONE 661-821-4428 • FAX 661-821-0180

RESOLUTION 20/21-27

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2021/22

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.; and,

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District has made a Proposed Budget document for Fiscal Year 2021/22 available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form; and,

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2021/22; and,

WHEREAS, the Board of Directors of Bear Valley Community Services District has reviewed the adjustments to revenues and expenditures for the 2020/21 fiscal year as presented in the 2021/22 budget; and,

WHEREAS, the 2021/22 fiscal year budget contains a cost of living adjustment to employee salary and wages in the amount of 2.70 percent and is effective with the first pay period in the 2021/22 fiscal year; and,

WHEREAS, as part of the adjustments to revenues and expenditures for fiscal year 2020/21, transfers from District reserves are needed from the following budgets: (1) Roads Reserve Fund \$196,905 to fund debt service in the Roads Fund, (2) Wastewater Reserve Fund \$158,315 to fund operating expenses and capital projects in the Wastewater Enterprise Fund, and (3) Solid Waste Reserve Fund \$230,591 to fund operating expenses and capital projects in the Solid Waste Enterprise Fund; and,

WHEREAS, as part of the final budget for fiscal year 2021/22, transfers from District reserves are needed from the following budgets: (1) Roads Reserve Fund \$235,203 to fund debt service and operating expenses in the Roads Fund, (2) Wastewater Reserve Fund \$155,288 to fund operating expenses and capital projects in the Wastewater Enterprise Fund, and (3) Solid Waste Reserve Fund \$302,389 to fund operating expenses in the Solid Waste Enterprise Fund.

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2021/22 have been made and incorporated therein;

NOW, THEREFORE, BE IT RESOLVED by the Bear Valley Community Services District that the Operating Budget in the amount of \$11,668,741 for fiscal year 2021/22 is hereby approved and adopted including all amendments thereto shown in the Attachments.

BE IT FURTHER RESOLVED, that the adjustments to revenues and expenditures for fiscal year 2020/21 as presented in the fiscal year 2021/22 budget are hereby approved and adopted.

BE IT FURTHER RESOLVED, that the Administrative Services Director, with the approval of the

General Manager, shall approve the Continuing Appropriations from fiscal year 2020/21, which shall become part of the budget for fiscal year 2021/22.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the attached listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

FY 2021/22 Revenue & Expenditure Detail and Schedules
FY 2021/22 Personnel Allocation
FY 2021/22 Full-Time Salary Scale
FY 2021/22 Part-Time Salary Scale
Estimated Fund Balance Schedules
Interfund Transfer Schedules
FY 2021/22 Capital Outlay Schedule
Cost Allocation Plan
Budget & Fiscal Policies

PASSED AND ADOPTED, this 23rd day of June, 2021 by the following vote:

| | |
|----------|----------------------------|
| AYES: | Carlyn, Grace, Quinn, Hahn |
| NOES: | Jensen |
| ABSENT: | None |
| ABSTAIN: | None |

Gregory Hahn

Gregory Hahn, Board President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 20/21-27 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 23, 2021.

Kristy McEwen

Kristy McEwen,
Secretary to the Board of Directors

PASSED, APPROVED and ADOPTED on June 23, 2021, by the following vote:

| | |
|----------|------------------------------------|
| AYES: | Carlyn, Grace, Jensen, Quinn, Hahn |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |

Gregory Hahn

Gregory Hahn, Board President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 20/21-26 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 23, 2021.

Kristy McEwen

Kristy McEwen,
Secretary to the Board of Directors

RESOLUTION NO. 20/21-28

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT ADOPTING A SCHEDULE OF FEES AND CHARGES FOR VARIOUS DISTRICT SERVICES

The Board of Directors of the Bear Valley Community Services District resolves as follows:

Section 1. Findings. The Board finds as follows:

- A. Under Government Code section 61115(a)(1)(a), the District is authorized to charge fees to cover the cost of any service which the District provides.
- B. The proposed fees and charges do not exceed the estimated reasonable cost for providing the services for which they are imposed.

Section 2. Adoption of Fees.

- A. The Board of Directors repeals Resolution No. 20/21-15 and the Fees and Charges approved by such resolution.
- B. The Board of Directors hereby adopts the fees and charges set forth in attached Exhibit A:

Section 3. Effective Date.

This Resolution will take effect upon adoption.

PASSED, APPROVED AND ADOPTED on June 23, 2021, by the following vote:

| | |
|----------|------------------------------------|
| AYES: | Carlyn, Grace, Jensen, Quinn, Hahn |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |

Gregory Hahn

Gregory Hahn, Board President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 20/21-28 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 23, 2021.

Kristy McEwen

Kristy McEwen,
Secretary to the Board of Directors

COPY

Exhibit A

SCHEDULE of FEES AND CHARGES

(Effective as of July 1, 2021)

- (a) Duplication Fee. A fee covering direct costs of duplication in the amount of twenty cents (\$0.20) per page.
- (b) Returned Payment Fee. Thirty-five dollars (\$35.00) per offense.
- (c) Mailbox Setup Fee. Ten dollars (\$10.00).
- (d) Connection Request Application Fee. Fifty dollars (\$50.00).
- (e) Crime Report Fee. Ten dollars (\$10.00) per report.
- (f) Traffic Accident Report Fee. Ten dollars (\$10.00) per report. No charge if requestor involved in accident.
- (g) Vehicle Release Fee. One hundred dollars (\$100.00) per release.
- (h) VIN Verification Fee. Fifty dollars (\$50.00) per verification.
- (i) Citation Sign-Off Fee. Fifteen dollars (\$15.00) per sign-off.
- (j) Radio Frequency Identification (RFID) Fee. An annual fee of twelve dollars (\$12.00) is required for each RFID sticker.
- (k) Excavation and Encroachment Fee. Two hundred dollars (\$200.00).
- (l) Meter Testing Fee. A deposit of two hundred ten dollars (\$210.00).
- (m) Water Connection Fee. Residential: One hundred sixty dollars (\$160.00).
- (n) Hydrant Water Fee. Customers who receive temporary service from a fire hydrant must pay a one-time hook up fee of one hundred ten dollars (\$110.00) in addition to the rate for the class of service. Customers who receive temporary service by any other method must pay the district's actual cost to connect and disconnect (time and materials) in addition to the rate for the class of service.
- (o) Water Turn Off or On Charge. The charge for water turn off or turn on is: Fifty dollars (\$50.00) if water service is turned off or turned on between the hours of seven o'clock (7:00) A.M. to three thirty o'clock (3:30) P.M., any business day of the week that the District is open. In the event water service needs to be turned on or turned off outside of the above hours, the charge

is one hundred dollars (\$100.00).

- (p) Control Valve Installation Charge. The charge for the installation of a control valve is three hundred ninety dollars (\$390.00). If the control valve is installed together with a water meter for a new water service account, the charge will be sixty-five dollars (\$65.00).
- (q) Control Valve Exercise Fee. Fifty dollars (\$50.00).
- (r) Angle Stop Installation Charge. Three hundred ninety dollars (\$390.00).
- (s) Charge for Notice of Discontinuance of Water Service. Thirty dollars (\$30.00).
- (t) Meter Removal Fee. One hundred ten dollars (\$110.00).
- (u) Water System Capacity Fee. Seven thousand five hundred fifty-five dollars (\$7,555.00) per residence or residential equivalent.
- (v) New Service Setup or Transfer Fee. Twenty dollars (\$20.00).
- (w) Delinquent Tax Roll Collection Fee. One hundred sixty dollars (\$160.00).
- (x) Lien Processing Fee. Sixty dollars (\$60.00).
- (y) Lien Release Fee. Forty dollars (\$40.00).
- (z) Obstructed Meter Fee. Ninety dollars (\$90.00) if not corrected after initial notice.
- (aa) Door Hanger Fee. Fifty dollars (\$50.00) for the first door hanger notice. Additional fifty dollars (\$50.00) for second door hanger and accompanying lock-off.
- (bb) Fee for Application for Sewage Construction. Twenty dollars (\$20.00).
- (cc) Sewer Service Connection Fee. One hundred sixty dollars (\$160.00) per single-family residential unit.
- (dd) Wastewater System Capacity Fee. Six thousand five hundred twenty-nine dollars (\$6,529) per residence or residential equivalent.
- (ee) Solid Waste Removal Fee. Two hundred ten dollars (\$210.00) per collection.

Expense Summary Sheets

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
GENERAL FUND - 40

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021/22 |
|-------------|------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 2,935,165 | 2,843,831 | 3,088,672 | 2,635,133 |
| | Revenue | | | | |
| 40101 | Property Tax | 1,763,696 | 1,768,000 | 1,840,000 | 1,886,000 |
| 40102 | Property Tax Collection Fee | (21,540) | (22,000) | (22,000) | (22,000) |
| 40181 | Police Special Tax | 279,014 | 280,000 | 280,000 | 280,000 |
| 40191 | Gate Special Tax | 263,076 | 262,500 | 262,500 | 262,500 |
| 40504 | P.O.S.T. Reimbursement | 900 | 3,000 | 360 | 3,000 |
| 40513 | Cares Act Funding | - | - | 80,460 | - |
| 40601 | Interest Income | 68,018 | 30,000 | 23,000 | 7,500 |
| 40611 | Rents | 174,117 | 174,117 | 174,477 | 174,743 |
| 40701 | Fines | 3,181 | 3,000 | 3,000 | 3,000 |
| 40721 | Other | 17,724 | 5,000 | 4,000 | 4,000 |
| 40733 | Gate Cards/Clickers | 15,725 | - | - | - |
| 40734 | RFID Sales | 52,571 | 50,000 | 60,000 | 60,000 |
| 40735 | Address Posts | 864 | 500 | 400 | 400 |
| 40741 | Reimbursed Expense | 1,362 | 13,840 | 3,660 | 13,840 |
| 40743 | Reimbursed Expense - Police | 37,877 | 5,000 | 30,000 | 5,000 |
| 40791 | Donations Received | 1,585 | - | - | - |
| 49093 | Transfer In From WW Bond Red. Fund | 1,402 | - | 848 | - |
| 49111 | Transfer In From Parks & Rec | - | 1,183 | - | - |
| 49092 | Transfer In From Water | 3,030 | 54,708 | 11,740 | 66,880 |
| 49095 | Transfer In From Wastewater | 457 | 9,852 | - | 19,380 |
| 49108 | Transfer In From Roads | 3,049 | 52,093 | 11,740 | 67,180 |
| 49094 | Transfer In From Solid Waste | 1,055 | 18,971 | - | 17,020 |
| | Total Revenue | 2,667,163 | 2,709,764 | 2,764,185 | 2,848,443 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
|----------------|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Expenditures | | | | |
| | | | | | |
| | Salaries & Benefits | 1,522,858 | 1,734,891 | 1,641,428 | 1,843,985 |
| | Services & Supplies | 569,848 | 639,424 | 616,014 | 610,847 |
| | Debt Servicing | - | - | - | - |
| | Capital Outlay | | | | |
| | Land | - | - | - | - |
| | Buildings | - | - | - | - |
| | Structures & Improvements | 159,620 | 5,000 | 11,490 | - |
| | Equipment | 12,398 | 270,500 | 28,980 | 340,000 |
| | Expenditure Transfers | | | | |
| | Transfer to Other Funds | | | | |
| | Parks & Rec | 191,717 | 225,979 | 229,331 | 230,254 |
| | Roads | - | - | 689,634 | 229,878 |
| | Water Enterprise | - | - | - | - |
| | Wastewater Enterprise | 55,814 | - | - | - |
| | Solid Waste Enterprise | - | - | - | - |
| | Wastewater Reserve | 1,402 | - | 848 | - |
| | Total Expenditures | 2,513,656 | 2,875,794 | 3,217,724 | 3,254,964 |
| | | | | | |
| | Fund Balance | 3,088,672 | 2,677,801 | 2,635,133 | 2,228,611 |
| | | | | | |
| | | | | | |
| | <u>FUNDING SOURCES</u> | | | | |
| | | | | | |
| | Operating Revenues | 2,658,170 | 2,572,957 | 2,739,857 | 2,677,983 |
| | Transfer From Wastewater Bond Redemption Fund | 1,402 | - | 848 | - |
| | Transfer From Parks & Rec Fund | - | 1,183 | - | - |
| | Transfer From Water Enterprise Fund | 3,030 | 54,708 | 11,740 | 66,880 |
| | Transfer From Wastewater Enterprise Fund | 457 | 9,852 | - | 19,380 |
| | Transfer From Roads Fund | 3,049 | 52,093 | 11,740 | 67,180 |
| | Transfer From Solid Waste Enterprise Fund | 1,055 | 18,971 | - | 17,020 |
| | Use / (Gain) of Fund Balance | (153,507) | 166,030 | 453,540 | 406,521 |
| | | 2,513,656 | 2,875,794 | 3,217,724 | 3,254,964 |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
GENERAL FUND - 40
ADMINISTRATION - 51

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021-2022 |
|-------------|---|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Board of Directors | 7,000 | 12,000 | 7,200 | 12,000 |
| | Wages | 678,611 | 842,621 | 845,757 | 888,749 |
| | Benefits | 62,570 | 69,592 | 67,388 | 91,897 |
| | CalPERS - Current | 71,741 | 91,691 | 91,429 | 94,873 |
| | CalPERS - UAL | 45,572 | 58,364 | 61,027 | 70,616 |
| | Social Security | 50,153 | 61,652 | 61,703 | 64,972 |
| | Unemployment | 2,962 | 4,353 | 4,210 | 4,272 |
| | Workers Comp | 5,057 | 8,018 | 7,464 | 7,205 |
| | Overtime | 2,507 | 2,500 | 2,500 | 2,500 |
| 50134 | Technology Stipend | 230 | | | |
| | Total Salaries & Benefits | 926,404 | 1,150,790 | 1,148,677 | 1,237,084 |
| 50131 | Admin Salaries & Benefits Overhead Allocation | (926,404) | (1,150,790) | (1,148,677) | (1,237,084) |
| | Total Net Salaries & Benefits | (0) | 0 | 0 | 0 |
| | Services & Supplies | | | | |
| 50201 | Public Notices | 665 | 2,500 | 1,500 | 1,500 |
| 50202 | Memberships & Dues | 11,051 | 11,860 | 12,420 | 13,410 |
| 50203 | Printing | 267 | 2,000 | 1,000 | 13,500 |
| 50204 | Postage/Shipping | 312 | 250 | 250 | 250 |
| 50205 | Office Supplies | 13,482 | 13,000 | 12,000 | 12,000 |
| 50206 | Training/Travel | 11,908 | 20,000 | 5,000 | 19,000 |
| 50208 | Awards | | - | 130 | - |
| 50210 | Recruitment | 249 | 250 | 250 | 250 |
| 50212 | Address Signs | 702 | 750 | 750 | 750 |
| 50214 | Emergency Preparedness | | 3,000 | 1,000 | 1,000 |
| 50215 | Business Travel | 150 | 1,000 | 500 | 1,000 |
| 50217 | Medical Misc. | 99 | - | | |
| 50221 | Electric-Facilities | 3,553 | 5,000 | 3,500 | 4,000 |
| 50224 | Phone-Cellular | 8,894 | 8,800 | 6,100 | 5,640 |
| 50225 | Phone-Facility | 1,525 | 1,600 | 630 | 290 |
| 50228 | Natural Gas/Propane | 1,666 | 1,750 | 2,500 | 2,500 |
| 50230 | Water-Facilities | 1,075 | 1,500 | 1,500 | 1,600 |
| 50233 | Auto Allowance | 6,033 | 6,000 | 6,000 | 6,000 |
| 50234 | Equipment Repairs | | 500 | - | - |
| 50235 | Equipment - Lease | 8,222 | 18,080 | 17,920 | 17,920 |
| 50238 | Equipment | 4,015 | - | | |
| 50241 | Operations | 4,519 | 7,500 | 2,000 | 7,500 |
| 50266 | Building Maintenance | 674 | 2,000 | 1,000 | 2,000 |
| 50273 | Computer Software | 5,685 | 5,000 | 5,000 | 2,600 |
| 50274 | Computer Hardware | 105 | - | 15,000 | 1,000 |
| 50275 | Safety and Protective | 3,675 | 500 | 1,000 | 1,000 |
| 50277 | Custodial Supplies | 614 | 600 | 600 | 600 |
| 50278 | Custodial Services | 7,075 | 8,400 | 6,620 | 8,400 |
| 50280 | Contract Services | 99,371 | 95,000 | 109,500 | 83,280 |
| 50281 | Legal | 105,744 | 100,000 | 75,000 | 75,000 |
| 50283 | Audit | 1,936 | 26,450 | 26,450 | 27,200 |
| 50284 | Consulting | | 35,000 | 30,000 | 1,500 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021-2022 PROPOSED |
|-------------|---|--|---|--|---|
| | | | | | |
| 50286 | District Elections | | 20,000 | 3,000 | - |
| 50287 | Outside Service | 2,222 | 3,000 | 1,000 | 1,000 |
| 50292 | State/County Fees | 2,637 | 2,750 | 2,750 | 2,750 |
| 50293 | Insurance Deductibles & Settlements | 378 | 1,000 | 1,000 | 1,000 |
| 50296 | Trash Service | 272 | 280 | 280 | 300 |
| 50298 | District Insurance | 4,725 | 7,050 | 7,050 | 7,755 |
| | Total Services & Supplies | 313,499 | 412,370 | 360,200 | 323,495 |
| 50291 | Admin Svcs & Supplies Overhead Allocation | (312,797) | (411,620) | (359,450) | (322,745) |
| | Total Net Services & Supplies | 702 | 750 | 750 | 750 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50300 | Equipment | | | | |
| | HVAC Replacement | - | 20,000 | - | - |
| | Total Capital Outlay | - | 20,000 | - | - |
| | | | | | |
| | | | | | |
| | Total Expenditures | 1,239,903 | 1,583,160 | 1,508,877 | 1,560,579 |
| | Total Overhead Allocation | (1,239,201) | (1,562,410) | (1,508,127) | (1,559,829) |
| | Net Balance | 702 | 20,750 | 750 | 750 |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
GENERAL FUND - 40
GENERAL SERVICES - 68

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021-2022 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Salaries & Benefits | | | | |
| | | | | | |
| | Wages | 545,115 | 599,205 | 450,916 | 618,727 |
| | Benefits | 83,546 | 87,588 | 74,626 | 100,309 |
| | CalPERS - Current | 49,261 | 59,776 | 42,279 | 61,269 |
| | CalPERS - UAL | 40,583 | 47,089 | 37,933 | 56,854 |
| | Social Security | 42,353 | 45,567 | 35,255 | 46,952 |
| | Unemployment | 3,388 | 2,742 | 2,457 | 2,460 |
| | Workers Comp | 16,138 | 23,334 | 19,935 | 23,421 |
| | Overtime | 3,144 | 5,000 | 7,500 | 5,000 |
| 50134 | Technology Stipend | 70 | | | |
| | Total Salaries & Benefits | 783,597 | 870,301 | 670,902 | 914,991 |
| 50131 | Gen Services Salaries & Benefits Overhead Allocation | (783,597) | (870,301) | (670,902) | (914,991) |
| | Total Net Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | | | | | |
| 50202 | Memberships & Dues | - | - | 80 | 80 |
| 50205 | Office Supplies | 4,936 | 5,000 | 3,000 | 5,000 |
| 50206 | Training/Travel | 695 | 1,500 | 500 | 7,000 |
| 50210 | Recruitment | 349 | - | - | 5,000 |
| 50215 | Business Travel | 153 | 500 | | |
| 50217 | Medical Misc. | 133 | - | | |
| 50221 | Electric-Facilities | 1,536 | 1,800 | 1,800 | 1,800 |
| 50224 | Phone-Cellular | 2,165 | 2,200 | 2,030 | 1,920 |
| 50228 | Natural Gas/Propane | 675 | 650 | 1,100 | 1,100 |
| 50230 | Water-Facilities | 2,354 | 2,500 | 2,500 | 2,600 |
| 50231 | Auto Repair | 1,431 | 2,000 | 1,500 | 1,500 |
| 50232 | Motor Fuel | 1,849 | 2,000 | 2,000 | 2,000 |
| 50234 | Equipment Repairs | 1,031 | 1,000 | 4,000 | 2,500 |
| 50235 | Equipment - Lease | | 500 | 2,000 | 500 |
| 50236 | Tires & Batteries | 919 | 750 | 750 | 750 |
| 50238 | Equipment | 758 | 14,679 | 14,680 | 5,000 |
| 50241 | Operations | 560 | 500 | 500 | 500 |
| 50247 | Signs, Reflectors and Markers | 323 | 250 | 300 | 300 |
| 50248 | Bus Shelters | | 2,500 | - | 2,500 |
| 50250 | Shop Supplies | 1,971 | 1,600 | 1,600 | 1,600 |
| 50251 | Expendable Tools and Equipment | 6,789 | 3,000 | 3,000 | 3,000 |
| 50266 | Building Maintenance | 14,289 | 13,200 | 13,200 | 3,200 |
| 50268 | Mailboxes | 9,878 | 30,000 | 15,000 | 30,000 |
| 50270 | Bark Beetle | | 5,000 | | |
| 50271 | Grounds Maintenance | 9,514 | 10,000 | 10,000 | 10,000 |
| 50273 | Computer Software | 4,503 | 4,250 | 6,100 | 3,600 |
| 50274 | Computer Hardware | | - | 6,790 | 3,000 |
| 50275 | Safety and Protective | 2,441 | 1,500 | 2,500 | 2,500 |
| 50277 | Custodial Supplies | 264 | 300 | 300 | 300 |
| 50278 | Custodial Services | 1,950 | 2,400 | 1,800 | 2,400 |
| 50279 | Inspections | 41 | 500 | 500 | 500 |
| 50280 | Contract Services | 377 | 1,500 | 1,000 | 1,500 |
| 50281 | Legal | 620 | 1,000 | 5,000 | 5,000 |
| 50283 | Audit | 854 | - | | |
| 50284 | Consulting | - | - | - | 40,000 |
| 50287 | Outside Service | 1,048 | 1,000 | 2,000 | 1,500 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021-2022 PROPOSED |
|----------------|--|---|--|---|--|
| | | | | | |
| 50288 | Uniforms | 2,398 | 2,000 | 3,660 | 3,660 |
| 50292 | State/County Fees | 1,499 | 1,000 | 1,000 | 1,000 |
| 50293 | Insurance Deductibles & Settlements | 435 | 1,000 | 1,000 | 1,000 |
| 50296 | Trash Service | | 750 | 300 | 300 |
| 50298 | District Insurance | 3,295 | 4,290 | 4,290 | 4,720 |
| | Total Services & Supplies | 82,031 | 122,619 | 115,830 | 158,830 |
| 50291 | General Services Svcs & Supplies Overhead Allocation | (72,153) | (85,119) | (100,830) | (126,330) |
| | Total Net Services & Supplies | 9,878 | 37,500 | 15,000 | 32,500 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50300 | Equipment | | | | |
| | Fuel Station | | 138,520 | - | 138,520 |
| | Vehicle Lift | 8,587 | | | |
| | Rock Grizzly | | | 23,480 | - |
| | Skip Loader | | | | 60,000 |
| 50301 | Capital Improvement | | | | |
| | Total Capital Outlay | 8,587 | 138,520 | 23,480 | 198,520 |
| | | | | | |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Total Transfers Out | - | - | 0 | - |
| | | | | | |
| | | | | | |
| | Total Expenditures | 874,215 | 1,131,440 | 810,212 | 1,272,341 |
| | Total Overhead Allocation | (855,750) | (955,420) | (771,732) | (1,041,321) |
| | Net Balance | 18,465 | 176,020 | 38,480 | 231,020 |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
GENERAL FUND - 40
POLICE - 58

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021-2022 |
|-------------|--------------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Salaries & Benefits | | | | |
| | | | | | |
| | Wages | 473,652 | 564,709 | 514,468 | 562,092 |
| | Benefits | 83,884 | 93,128 | 78,488 | 97,382 |
| | CalPERS - Current | 67,789 | 83,345 | 77,822 | 83,432 |
| | CalPERS - UAL | 93,363 | 110,282 | 106,412 | 128,025 |
| | Social Security | 43,047 | 42,501 | 40,364 | 44,264 |
| | Unemployment | 2,603 | 2,424 | 2,324 | 2,448 |
| | Workers Comp | 24,652 | 24,090 | 22,785 | 25,328 |
| | Overtime | 1,222 | - | - | - |
| | Admin Overhead Allocation | 267,925 | 187,253 | 186,285 | 197,214 |
| | General Services Overhead Allocation | - | 127,752 | 100,960 | 133,248 |
| 50133 | Standby Pay | 20,532 | - | 25,000 | 25,000 |
| | Total Salaries & Benefits | 1,078,669 | 1,235,485 | 1,154,909 | 1,298,433 |
| | | | | | |
| | | | | | |
| | Services & Supplies | | | | |
| | | | | | |
| 50201 | Public Notices | | 500 | 500 | 500 |
| 50202 | Memberships & Dues | 638 | 690 | 690 | 690 |
| 50203 | Printing | | 500 | | 250 |
| 50204 | Postage/Shipping | 309 | 150 | 320 | 320 |
| 50205 | Office Supplies | 3,262 | 3,000 | 3,000 | 4,300 |
| 50206 | Training/Travel | 5,075 | 12,000 | 12,000 | 10,000 |
| 50210 | Recruitment | 10,491 | 7,500 | 7,500 | 7,500 |
| 50214 | Emergency Preparedness | | 1,000 | 1,000 | 1,000 |
| 50215 | Business Travel | | 2,000 | 500 | 1,000 |
| 50216 | Personnel/Hearing/Appeal | | - | 100 | - |
| 50217 | Medical Misc. | 208 | - | | |
| 50221 | Electric-Facilities | 10,150 | 13,000 | 11,000 | 11,000 |
| 50224 | Phone-Cellular | 7,001 | 7,000 | 5,100 | 4,800 |
| 50225 | Phone-Facility | 5,866 | 6,000 | 6,000 | 6,000 |
| 50228 | Natural Gas/Propane | 3,263 | 2,500 | 3,500 | 3,500 |
| 50230 | Water-Facilities | 757 | 1,000 | 1,000 | 1,100 |
| 50231 | Auto Repair | 4,629 | 7,500 | 7,500 | 7,500 |
| 50232 | Motor Fuel | 16,475 | 20,000 | 16,500 | 17,000 |
| 50234 | Equipment Repairs | 516 | 5,000 | 2,500 | 5,000 |
| 50235 | Equipment - Lease | | 500 | 500 | 500 |
| 50236 | Tires & Batteries | 6,441 | 5,000 | 5,000 | 5,000 |
| 50238 | Equipment | 4,532 | 6,200 | 2,500 | 15,800 |
| 50241 | Operations | 1,335 | 2,500 | 1,500 | 1,500 |
| 50266 | Building Maintenance | 3,814 | 1,500 | 4,400 | 1,500 |
| 50271 | Grounds Maintenance | 6,000 | 6,000 | 6,000 | 6,000 |
| 50273 | Computer Software | 14,642 | 15,000 | 13,100 | 13,540 |
| 50274 | Computer Hardware | 4,335 | 3,800 | 25,000 | 1,000 |
| 50275 | Safety and Protective | 2,391 | 2,500 | 2,500 | 2,500 |
| 50276 | Armory | 1,577 | 3,800 | 3,800 | 2,500 |
| 50277 | Custodial Supplies | 627 | 750 | 750 | 750 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021-2022 PROPOSED |
|-------------|--|--|---|--|---|
| | | | | | |
| 50278 | Custodial Services | 3,125 | 3,600 | 3,000 | 3,600 |
| 50279 | Inspections | 1,047 | 2,000 | 1,100 | 1,100 |
| 50280 | Contract Services | 62,064 | 60,500 | 60,500 | 57,860 |
| 50281 | Legal | 39,202 | 30,000 | 30,000 | 25,000 |
| 50283 | Audit | 4,727 | - | - | - |
| 50284 | Consulting | 18,278 | 5,000 | 5,000 | 5,000 |
| 50287 | Outside Service | 2,659 | 3,500 | 5,500 | 5,000 |
| 50288 | Uniforms | 4,806 | 8,500 | 8,500 | 6,000 |
| 50289 | Dispatch Service | 94,771 | 97,500 | 94,771 | 97,614 |
| 50291 | Admin Services & Supplies OH Allocation | 64,179 | 67,094 | 58,590 | 51,452 |
| 50291 | General Svcs Services & Supplies OH Allocation | | 12,500 | 14,809 | 18,318 |
| 50292 | State/County Fees | 3,472 | 4,500 | 4,500 | 4,500 |
| 50293 | Insurance Deductibles & Settlements | | 2,000 | 1,000 | 2,000 |
| 50296 | Trash Service | 4,247 | 4,500 | 4,500 | 4,500 |
| 50298 | District Insurance | 48,006 | 59,670 | 61,330 | 67,460 |
| | Total Services & Supplies | 464,915 | 497,754 | 496,860 | 481,454 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50300 | Equipment | | | | |
| | Fuel Station | | 61,480 | - | 61,480 |
| | Vehicle Lift | 3,811 | | | |
| | Police Vehicles (1) | | 45,000 | - | 65,000 |
| 50301 | Capital Improvement | | | | |
| | HVAC Replacement | 59,542 | | | |
| | Total Capital Outlay | 63,353 | 106,480 | - | 126,480 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 1,606,937 | 1,839,719 | 1,651,769 | 1,906,367 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 68**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|-------------|--------------------------------------|--|---|--|---|
| | Beginning Fund Balance | 17,068 | 16,926 | 16,663 | 16,927 |
| | Revenue | | | | |
| 40501 | COPS Program | 155,948 | 156,000 | 156,726 | 157,000 |
| 40601 | Interest Revenue | 848 | 500 | 300 | 100 |
| | Total Revenue | 156,795 | 156,500 | 157,026 | 157,100 |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | 75,109 | 67,251 | 73,206 | 75,729 |
| | Benefits | 8,945 | 13,152 | 14,308 | 15,418 |
| | CalPERS - Current | 8,062 | 8,772 | 9,549 | 9,943 |
| | Social Security | 6,292 | 9,132 | 9,015 | 8,939 |
| | Unemployment | 249 | 336 | 387 | 336 |
| | Workers Comp | 3,267 | 5,730 | 5,657 | 5,609 |
| | Overtime | 54,676 | 52,126 | 44,641 | 41,125 |
| | Standby Pay | 600 | - | - | - |
| | Total Salaries & Benefits | 157,200 | 156,500 | 156,763 | 157,099 |
| | Services & Supplies | | | | |
| 50209 | Radio Infrastructure | - | 16,926 | - | 16,926 |
| | Total Services & Supplies | - | 16,926 | - | 16,926 |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | - | - | - | 0 |
| | Total Expenditures | 157,200 | 173,425 | 156,763 | 174,025 |
| | Ending Fund Balance | 16,663 | (0) | 16,927 | 0 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
CAL FIRE GRANT FUND - 50**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|-------------|--------------------------------------|--|---|--|---|
| | Beginning Fund Balance | - | - | - | - |
| | Revenue | | | | |
| 40512 | Cal Fire Grant | - | - | 1,026,144 | - |
| 40601 | Interest Revenue | - | - | 300 | - |
| | Total Revenue | - | - | 1,026,444 | - |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | - | - | 55,000 | - |
| | Benefits | - | - | 28,244 | - |
| | Total Salaries & Benefits | - | - | 83,244 | - |
| | Services & Supplies | | | | |
| 50204 | Postage/Shipping | - | - | 1,000 | - |
| 50205 | Office Supplies | - | - | 1,000 | - |
| 50280 | Contract Services | - | - | 871,200 | - |
| 50281 | Legal | - | - | 20,000 | - |
| 50283 | Audit | - | - | 5,000 | - |
| 50284 | Consulting | - | - | 40,000 | - |
| 50292 | State/County Fees | - | - | 5,000 | - |
| | Total Services & Supplies | - | - | 943,200 | - |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | - | - | - | 0 |
| | Total Expenditures | - | - | 1,026,444 | - |
| | Ending Fund Balance | - | - | - | - |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
PUBLIC SAFETY REALIGNMENT(AB109) FUND - 30**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | BUDGETED | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 8,887 | 8,887 | 8,887 | 8,887 |
| | Revenue | | | | |
| | AB109 | - | - | - | - |
| | Total Revenue | - | - | - | - |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | Services & Supplies | | | | |
| 50206 | Training/Travel | - | 8,887 | - | 8,887 |
| | Total Services & Supplies | - | 8,887 | - | 8,887 |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | - | - | - | 0 |
| | Total Expenditures | - | 8,887 | - | 8,887 |
| | Ending Fund Balance | 8,887 | - | 8,887 | - |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
GENERAL FUND - 40
GATE - 59

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021-2022 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Salaries & Benefits | | | | |
| | | | | | |
| | Wages | 242,830 | 252,122 | 247,075 | 264,079 |
| | Benefits | 16,579 | 17,172 | 17,084 | 18,603 |
| | CalPERS - Current | 8,900 | 9,731 | 9,731 | 10,103 |
| | CalPERS - UAL | 9,301 | 10,962 | 11,710 | 13,305 |
| | Social Security | 18,581 | 19,547 | 18,931 | 20,241 |
| | Unemployment | 5,061 | 4,630 | 4,536 | 4,536 |
| | Workers Comp | 3,860 | 5,359 | 4,981 | 5,292 |
| | Overtime | 7,486 | 5,000 | 2,000 | 2,000 |
| | Admin Overhead Allocation | 110,258 | 146,532 | 151,732 | 177,273 |
| | General Services Overhead Allocation | 21,333 | 28,351 | 18,738 | 30,120 |
| | Total Salaries & Benefits | 444,189 | 499,406 | 486,518 | 545,552 |
| | | | | | |
| | | | | | |
| | Services & Supplies | | | | |
| | | | | | |
| 50201 | Public Notices | 485 | 600 | 600 | 600 |
| 50203 | Printing | 2,328 | 3,000 | 1,500 | 1,500 |
| 50204 | Postage/Shipping | 240 | 200 | 1,500 | 1,500 |
| 50205 | Office Supplies | 4,246 | 5,500 | 4,750 | 5,000 |
| 50206 | Training/Travel | 262 | 400 | 400 | 400 |
| 50210 | Recruitment | 300 | 300 | 300 | 300 |
| 50221 | Electric-Facilities | 2,995 | 3,760 | 3,760 | 3,760 |
| 50225 | Phone-Facility | 858 | 1,250 | 740 | 600 |
| 50230 | Water-Facilities | 1,413 | 2,000 | 2,000 | 2,100 |
| 50234 | Equipment Repairs | 2,981 | 1,000 | 1,000 | 1,000 |
| 50238 | Equipment | 6,696 | - | 1,360 | |
| 50241 | Operations | 1,563 | 1,500 | 1,500 | 1,500 |
| 50247 | Signs, Reflectors and Markers | 402 | - | | |
| 50250 | Shop Supplies | 65 | - | | |
| 50266 | Building Maintenance | 862 | 500 | 500 | 500 |
| 50271 | Grounds Maintenance | 6,000 | 6,000 | 6,000 | 6,000 |
| 50273 | Computer Software | 1,444 | 7,200 | 7,200 | 7,200 |
| 50275 | Safety and Protective | 8,947 | 350 | 350 | 350 |
| 50277 | Custodial Supplies | 105 | 150 | 150 | 150 |
| 50278 | Custodial Services | 1,025 | 1,200 | 950 | 1,200 |
| 50280 | Contract Services | 11,005 | 5,000 | 5,000 | 5,000 |
| 50281 | Legal | 1,093 | 2,000 | 1,000 | 1,000 |
| 50283 | Audit | 1,414 | - | | |
| 50287 | Outside Service | | 200 | 7,700 | 200 |
| 50288 | Uniforms | 46 | 2,500 | 2,500 | 2,500 |
| 50291 | Admin Services & Supplies OH Allocation | 36,118 | 52,687 | 46,010 | 46,249 |
| 50291 | General Svcs Services & Supplies OH Allocation | 1,901 | 2,773 | 3,284 | 4,169 |
| 50292 | State/County Fees | 154 | 200 | 200 | 200 |
| 50293 | Insurance Deductibles & Settlements | | 3,000 | 3,000 | 3,000 |
| 50298 | District Insurance | 108 | 150 | 150 | 165 |
| | Total Services & Supplies | 95,054 | 103,420 | 103,404 | 96,143 |
| | | | | | |
| | | | | | |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021-2022 |
|----------------|-----------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50300 | Equipment | | | | |
| | Driver's License Scanner | | 5,500 | 5,500 | |
| | Generator | | | | 15,000 |
| 50301 | Capital Improvements | | | | |
| | Gate Project | 100,078 | | 7,000 | |
| | Gate Roof Replacement | | 5,000 | 4,490 | |
| | Total Capital Outlay | 100,078 | 10,500 | 16,990 | 15,000 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 639,322 | 613,326 | 606,912 | 656,695 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
PARKS & RECREATION FUND - 45**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|-------------|--|--|---|--|---|
| | Beginning Fund Balance | 14,249 | 13,584 | 95,795 | - |
| | Revenue | | | | |
| | Reimbursed Expense | 10,936 | 14,670 | 28,670 | 16,140 |
| | Transfer In from General Fund - 7% of Property Tax | 121,951 | 122,220 | 127,260 | 130,480 |
| | Transfer In from General Fund - Additional for Admin | 69,766 | 103,759 | 102,071 | 99,774 |
| | Total Revenue | 202,652 | 240,649 | 258,001 | 246,394 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 FINAL |
| | Salaries & Benefits | | | | |
| | Wages | | | | |
| | Benefits | | | | |
| | CalPERS - Current | | | | |
| | CalPERS - UAL | | | | |
| | Social Security | | | | |
| | Unemployment | | | | |
| | Overtime | | | | |
| | Admin Overhead Allocation | 55,156 | 70,578 | 69,268 | 73,994 |
| | Total Salaries & Benefits | 55,156 | 70,578 | 69,268 | 73,994 |
| | | | | | |
| | Services & Supplies | | | | |
| 50204 | Postage/Shipping | 107 | | 110 | - |
| 50205 | Office Supplies | 121 | | 130 | - |
| 50229 | Water- Lakefill | 33,571 | 129,693 | 141,692 | 48,956 |
| 50241 | Operations | 6 | - | | |
| 50251 | Expendable Tools and Equipment | 3 | - | | |
| 50270 | Bark Beetle | | 10,000 | - | 10,000 |
| 50281 | Legal | 1,408 | 3,000 | 3,000 | 3,000 |
| 50283 | Audit | 673 | - | - | - |
| 50291 | Admin Services & Supplies OH Allocation | 18,743 | 25,109 | 21,926 | 19,304 |
| 50298 | District Insurance | 11,319 | 14,670 | 14,670 | 16,140 |
| | Total Services & Supplies | 65,951 | 182,472 | 181,528 | 97,400 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| 50301 | Jack's Hole Fencing | - | - | 28,000 | - |
| | Total Capital Outlay | - | - | 28,000 | - |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|----------------|---|----------------|----------------|----------------|----------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | FINAL |
| | | | | | |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Transfer to GF - Admin HVAC | | 1,183 | - | |
| | Transfer to Water Dept - Lakefill Wells | | | 75,000 | 75,000 |
| | Total Transfers Out | - | 1,183 | 75,000 | 75,000 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 121,106 | 254,232 | 353,796 | 246,394 |
| | | | | | |
| | Ending Fund Balance | 95,795 | 0 | - | - |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
ROADS FUND - 48

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 1,597,066 | 1,273,227 | 1,291,984 | 1,346,324 |
| | Revenue | | | | |
| | Special Assessment Revenue | 1,185,227 | 1,200,000 | 1,200,000 | 1,200,000 |
| | Cares Act Funding Grant | - | - | 15,000 | - |
| | Interest Income | 35,562 | 20,000 | 10,000 | 2,500 |
| | Other Road Fund Revenue | 28,329 | 1,200 | 3,000 | 3,000 |
| | Loan Proceeds | - | - | - | 270,000 |
| | Transfer In From Road Reserve | 196,905 | 196,905 | 196,905 | 235,203 |
| | Transfer In From General Fund | - | - | 689,634 | 229,878 |
| | Total Revenue | 1,446,023 | 1,418,105 | 2,114,539 | 1,940,581 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | 157,913 | 206,073 | 196,344 | 222,903 |
| | Benefits | 23,399 | 29,190 | 24,501 | 26,984 |
| | CalPERS - Current | 12,629 | 16,569 | 15,306 | 16,735 |
| | CalPERS - UAL | 15,902 | 15,892 | 15,395 | 18,844 |
| | Social Security | 13,158 | 18,060 | 16,933 | 18,965 |
| | Unemployment | 1,831 | 1,317 | 2,017 | 1,505 |
| | Workers Comp | 8,353 | 14,472 | 13,548 | 15,191 |
| | Overtime | 25,579 | 30,000 | 25,000 | 25,000 |
| | Admin Overhead Allocation | 141,524 | 163,101 | 161,793 | 171,818 |
| | General Services Overhead Allocation | 223,021 | 257,023 | 194,248 | 269,125 |
| | Total Salaries & Benefits | 623,309 | 751,697 | 665,085 | 787,070 |
| | | | | | |
| | Services & Supplies | | | | |
| 50201 | Public Notices | | 500 | - | 500 |
| 50202 | Memberships & Dues | | - | 740 | 920 |
| 50203 | Printing | | 250 | - | 250 |
| 50204 | Postage/Shipping | 264 | 100 | 270 | 270 |
| 50205 | Office Supplies | 1,487 | 1,000 | 500 | 500 |
| 50206 | Training/Travel | 4,388 | 4,500 | 1,000 | 4,500 |
| 50210 | Recruitment | 300 | - | 300 | - |
| 50214 | Emergency Preparedness | | 500 | - | 500 |
| 50215 | Business Travel | | 500 | | |
| 50217 | Medical Misc. | 13 | - | | |
| 50221 | Electric-Facilities | 5,876 | 6,000 | 6,000 | 6,000 |
| 50224 | Phone-Cellular | 708 | 1,500 | 920 | 960 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| 50225 | Phone-Facility | 1,165 | 1,300 | 370 | 100 |
| 50228 | Natural Gas/Propane | 2,666 | 2,500 | 7,500 | 7,500 |
| 50231 | Auto Repair | 26,313 | 20,000 | 45,000 | 30,000 |
| 50232 | Motor Fuel | 27,656 | 25,000 | 28,000 | 28,000 |
| 50234 | Equipment Repairs | 26,538 | 15,000 | 10,000 | 9,000 |
| 50235 | Equipment - Lease | | | 5,740 | 8,000 |
| 50236 | Tires & Batteries | 10,343 | 9,000 | 9,000 | 7,500 |
| 50238 | Equipment | 5,875 | 7,000 | 7,000 | 7,000 |
| 50240 | Striping and Stenciling | 129 | 60,000 | 60,000 | 48,000 |
| 50241 | Operations | 532 | 1,000 | 600 | 600 |
| 50242 | Road Materials and Repairs | 38,714 | 45,000 | 45,000 | 45,000 |
| 50243 | Drainage | 518 | 2,000 | 3,050 | 5,000 |
| 50247 | Signs, Reflectors and Markers | 9,318 | 10,000 | 10,000 | 13,000 |
| 50249 | Snow Removal | 19,195 | 25,000 | 17,500 | 15,000 |
| 50250 | Shop Supplies | 4,289 | 4,000 | 4,000 | 4,500 |
| 50251 | Expendable Tools and Equipment | 3,383 | 2,500 | 2,500 | 2,500 |
| 50266 | Building Maintenance | | 2,000 | 2,500 | 12,000 |
| 50267 | Guardrail Repair | 134,696 | 150,000 | 150,800 | 75,000 |
| 50269 | Weed Abatement | | 2,500 | 2,500 | 2,500 |
| 50273 | Computer Software | 3,061 | 3,100 | 660 | 660 |
| 50275 | Safety and Protective | 2,742 | 2,500 | 3,000 | 2,500 |
| 50277 | Custodial Supplies | 523 | 600 | 600 | 600 |
| 50278 | Custodial Services | 2,925 | 3,600 | 2,700 | 3,600 |
| 50279 | Inspections | 1,047 | 1,000 | 650 | 650 |
| 50280 | Contract Services | 58 | 450 | 450 | 450 |
| 50281 | Legal | 154,253 | 120,000 | 120,000 | 60,000 |
| 50282 | Engineering | 71,813 | 25,000 | - | 25,000 |
| 50283 | Audit | 2,673 | - | - | - |
| 50284 | Consulting | - | - | - | 15,000 |
| 50287 | Outside Service | 6,439 | 5,000 | 7,000 | 6,500 |
| 50288 | Uniforms | 2,147 | 2,000 | 2,000 | 1,500 |
| 50291 | Admin Services & Supplies OH Allocation | 47,051 | 58,450 | 51,042 | 44,826 |
| 50291 | General Svcs Services & Supplies OH Allocation | 20,237 | 25,140 | 29,780 | 37,141 |
| 50292 | State/County Fees | 593 | 2,000 | 630 | 630 |
| 50293 | Insurance Deductibles & Settlements | | 2,500 | 2,500 | 2,500 |
| 50296 | Trash Service | 544 | 600 | 600 | 600 |
| 50298 | District Insurance | 27,319 | 36,890 | 36,890 | 42,000 |
| | Total Services & Supplies | 667,789 | 687,480 | 679,292 | 578,757 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | | | | | |
| | Bear Valley & Cumberland Project | | | | |
| | Principal | 399,811 | 408,607 | 408,607 | 417,596 |
| | Interest | 26,972 | 18,176 | 18,176 | 9,187 |
| | Total Debt Servicing | 426,783 | 426,783 | 426,783 | 426,783 |
| | | | | | |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|-------------|-------------------------------|------------------|------------------|------------------|------------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| 50300 | Equipment | | | | |
| | Slope Mower | | - | 45,000 | |
| | Roller Compactor | | 65,000 | 45,000 | - |
| | Snow Plows | | - | | 270,000 |
| 50301 | Capital Improvements | | | | |
| | Lakeview/Cumberland Culvert | | 20,200 | - | - |
| | Entry Gate Project | 30,175 | 365,000 | 187,300 | - |
| | Total Capital Outlay | 30,175 | 450,200 | 277,300 | 270,000 |
| | | | | | |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Transfer to GF- Fuel Station | | 49,180 | - | 49,180 |
| | Transfer to GF- Vehicle Lift | 3,049 | - | | |
| | Transfer to GF- Rock Grizzly | | - | 11,740 | - |
| | Transfer to GF- Skip Loader | | - | | 18,000 |
| | Transfer to GF- Admin HVAC | | 2,913 | - | |
| | Total Transfers Out | 3,049 | 52,093 | 11,740 | 67,180 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 1,751,105 | 2,368,252 | 2,060,200 | 2,129,790 |
| | | | | | |
| | Ending Fund Balance | 1,291,984 | 323,080 | 1,346,324 | 1,157,115 |
| | | | | | |
| | | | | | |
| | <u>FUNDING SOURCES</u> | | | | |
| | | | | | |
| | Operating Revenues | 1,249,117 | 1,221,200 | 1,228,000 | 1,205,500 |
| | Loan Proceeds | - | - | - | 270,000 |
| | Transfer From General Fund | - | - | 689,634 | 229,878 |
| | Transfer From Roads Reserve | 196,905 | 196,905 | 196,905 | 235,203 |
| | Use / (Gain) of Fund Balance | 305,082 | 950,148 | (54,339) | 189,209 |
| | | 1,751,105 | 2,368,252 | 2,060,200 | 2,129,790 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
ROADS RESERVE FUND - 73**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 615,200 | 427,795 | 429,608 | 234,703 |
| | Revenue | | | | |
| | Interest Income | 11,313 | 2,000 | 2,000 | 500 |
| | Total Revenue | 11,313 | 2,000 | 2,000 | 500 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | | | | | |
| | Transfers Out | | | | |
| | Transfer Out To Roads Fund | 196,905 | 196,905 | 196,905 | 235,203 |
| | Total Transfers Out | 196,905 | 196,905 | 196,905 | 235,203 |
| | | | | | |
| | Total Expenditures | 196,905 | 196,905 | 196,905 | 235,203 |
| | Fund Balance | 429,608 | 232,890 | 234,703 | 0 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WATER ENTERPRISE FUND - 42**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 198,023 | - | 863,085 | 445,348 |
| | Revenue | | | | |
| | Residential/ Commercial Sales | 3,314,457 | 4,018,634 | 4,018,634 | 4,154,825 |
| | Lakefill Sales | 199,605 | 340,777 | 315,000 | 315,000 |
| | Interest Income | 1,709 | 1,000 | 4,000 | 1,000 |
| | Other Water Fund Revenues | 32,727 | 35,000 | 60,000 | 50,000 |
| | Water Standby Charges | 23,757 | 25,000 | 25,000 | 25,000 |
| | Cares Act Funding Grant | - | - | 35,000 | - |
| | Loan Proceeds | - | - | 466,241 | - |
| | Transfer In From General Fund | | - | - | - |
| | Transfer In From Parks & Rec | | - | 75,000 | 75,000 |
| | Transfer In From Reserve | | - | | |
| | Total Revenue | 3,572,256 | 4,420,411 | 4,998,875 | 4,620,825 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | 517,663 | 634,295 | 593,702 | 655,737 |
| | Benefits | 72,495 | 87,815 | 78,227 | 85,452 |
| | CalPERS - Current | 43,595 | 54,723 | 49,560 | 52,980 |
| | CalPERS - UAL | 42,984 | 47,663 | 46,564 | 55,708 |
| | Social Security | 43,824 | 51,966 | 49,698 | 54,444 |
| | Unemployment | 3,882 | 3,340 | 3,992 | 3,501 |
| | Workers Comp | 25,045 | 36,558 | 34,824 | 38,296 |
| | Overtime | 45,079 | 45,000 | 45,000 | 45,000 |
| | Admin Overhead Allocation | 281,861 | 331,913 | 330,461 | 351,820 |
| | General Services Overhead Allocation | 208,389 | 245,394 | 188,565 | 257,062 |
| | Standby Pay | 10,920 | - | 10,950 | 10,950 |
| | Total Salaries & Benefits | 1,295,737 | 1,538,668 | 1,431,545 | 1,610,950 |
| | | | | | |
| | Services & Supplies | | | | |
| 50201 | Public Notices | 3,249 | 5,000 | 5,000 | 5,000 |
| 50202 | Memberships & Dues | 1,965 | 2,100 | 2,100 | 2,100 |
| 50203 | Printing | 12,049 | 13,500 | 13,500 | 13,500 |
| 50204 | Postage/Shipping | 527 | 500 | 750 | 550 |
| 50205 | Office Supplies | 2,197 | 2,500 | 4,000 | 4,000 |
| 50206 | Training/Travel | 3,251 | 3,500 | 1,500 | 3,500 |
| 50210 | Recruitment | 400 | - | - | - |
| 50213 | Conservation | 11,232 | 11,500 | 11,500 | 11,500 |
| 50214 | Emergency Preparedness | | 250 | - | 250 |
| 50215 | Business Travel | | 250 | - | 250 |
| 50217 | Medical Misc. | 172 | - | - | |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|-------------|--|------------------|------------------|------------------|------------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| 50221 | Electric-Facilities | 2,556 | 2,500 | 3,000 | 3,000 |
| 50222 | Electric-Wells | 120,053 | 125,000 | 150,000 | 150,000 |
| 50223 | Electric-Boosters | 200,311 | 190,000 | 225,000 | 225,000 |
| 50224 | Phone-Cellular | 2,708 | 2,750 | 2,240 | 1,920 |
| 50225 | Phone-Facility | 1,165 | 1,400 | 400 | 100 |
| 50226 | Phone-Telemetry | 258 | 270 | 270 | 270 |
| 50228 | Natural Gas/Propane | 1,666 | 1,750 | 3,000 | 3,000 |
| 50231 | Auto Repair | 7,004 | 7,000 | 5,000 | 7,000 |
| 50232 | Motor Fuel | 34,453 | 30,000 | 35,000 | 35,000 |
| 50234 | Equipment Repairs | 5,614 | 6,000 | 12,000 | 7,000 |
| 50235 | Equipment - Lease | 3,060 | 4,000 | 30,000 | 4,000 |
| 50236 | Tires & Batteries | 8,256 | 7,000 | 7,000 | 7,000 |
| 50238 | Equipment | 107 | 3,000 | 3,000 | 3,000 |
| 50241 | Operations | 2,956 | 1,500 | 1,000 | 1,000 |
| 50242 | Road Materials and Repairs | 3,775 | 6,500 | 20,000 | 20,000 |
| 50244 | System Repair & Maintenance | 70,887 | 65,000 | 65,000 | 65,000 |
| 50247 | Signs, Reflectors and Markers | | 100 | 110 | 100 |
| 50250 | Shop Supplies | 179 | 250 | 250 | 250 |
| 50251 | Expendable Tools and Equipment | 3,191 | 4,000 | 2,000 | 3,000 |
| 50252 | Well Repair | 4,730 | 4,500 | 4,500 | 4,500 |
| 50253 | Booster Repair | 16,576 | 20,000 | 20,000 | 20,000 |
| 50254 | Contracted Well Maintenance | 76,286 | 76,286 | 76,290 | 76,290 |
| 50255 | Water Tank Maintenance and Repair | 230,572 | 237,500 | 236,500 | 246,470 |
| 50256 | Water Meters | 4,305 | 30,000 | 30,000 | 30,000 |
| 50257 | Telemetry/SCADA | 18,448 | 20,000 | 60,000 | 20,000 |
| 50258 | Lab & Related Equipment | | - | 220 | - |
| 50259 | Chemicals | 5,687 | 6,000 | 6,000 | 6,000 |
| 50261 | Fire Hydrant | 4,762 | 8,500 | 8,500 | 8,500 |
| 50266 | Building Maintenance | | 10,000 | 10,000 | 1,000 |
| 50269 | Weed Abatement | | 2,000 | - | 2,000 |
| 50273 | Computer Software | 2,784 | 2,840 | 750 | 750 |
| 50274 | Computer Hardware | | - | 5,500 | - |
| 50275 | Safety and Protective | 3,749 | 3,500 | 4,000 | 4,000 |
| 50277 | Custodial Supplies | 523 | 750 | 750 | 750 |
| 50278 | Custodial Services | 2,925 | 3,600 | 2,700 | 3,600 |
| 50279 | Inspections | 744 | 600 | 800 | 800 |
| 50280 | Contract Services | 9,437 | 22,400 | 2,500 | 2,000 |
| 50281 | Legal | 49,310 | 25,000 | 10,000 | 10,000 |
| 50283 | Audit | 9,013 | - | | |
| 50284 | Consulting | | 100,000 | 25,000 | 100,000 |
| 50285 | Lab Analysis | 10,841 | 15,000 | 11,000 | 11,000 |
| 50287 | Outside Service | 10,956 | 12,500 | 5,000 | 11,000 |
| 50288 | Uniforms | 2,078 | 2,700 | 2,400 | 2,400 |
| 50291 | Admin Services & Supplies OH Allocation | 93,629 | 118,547 | 103,522 | 91,787 |
| 50291 | General Svcs Services & Supplies OH Allocation | 18,959 | 24,005 | 28,435 | 35,499 |
| 50292 | State/County Fees | 17,065 | 18,000 | 21,000 | 18,700 |
| 50293 | Insurance Deductibles & Settlements | | 10,000 | 10,000 | 10,000 |
| 50296 | Trash Service | 544 | 2,000 | 750 | 600 |
| 50298 | District Insurance | 30,912 | 41,880 | 41,920 | 50,000 |
| 50299 | Purchased Water & Water Banking | 408,649 | 420,000 | 475,000 | 475,000 |
| 50401 | Uncollectable Debt | 9,697 | 2,500 | 2,500 | 2,500 |
| | Total Services & Supplies | 1,546,420 | 1,737,728 | 1,808,157 | 1,821,436 |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|-------------|--|---------------|----------------|------------------|----------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| 50720 | Principal | 40,670 | 41,987 | 41,987 | 43,217 |
| 50721 | Interest | 19,256 | 18,515 | 18,515 | 17,266 |
| 50722 | Fees | 2,081 | 1,959 | 1,959 | 1,833 |
| 50720 | Principal - Generator Loan | - | - | - | 87,381 |
| 50721 | Interest - Generator Loan | - | - | - | 15,153 |
| | Total Debt Servicing | 62,008 | 62,460 | 62,461 | 164,850 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| 50300 | Equipment | | | | |
| | Booster Pump Repair - Oakflat | | 242,000 | 242,000 | |
| | Boosters (2) | | | | 120,000 |
| | Electrical Panel Replacements - Booster 2D-2 | | - | 55,000 | |
| | Electrical Panel Replacements (3) | | - | | 105,000 |
| | Booster 3A Generator | | - | 5,330 | |
| | Stationary Backup Generator: CV #5 | | - | 63,000 | |
| | Stationary Backup Generator: CV #6 | | - | 63,000 | |
| | Generator Install Costs | | - | 51,200 | |
| | Portable Generator 50KW #1-5 | | - | 125,000 | |
| | Generators from Loan Financing | | - | 489,480 | |
| | Lakefill Wells - Repairs | | - | 75,000 | 75,000 |
| | Mainline Replacement - Foxridge | | - | 5,000 | |
| | Mainline Replacement - Port Royal/Aqua Villa | | 500,000 | 500,000 | |
| | Vehicle Replacments | | | | 100,000 |
| 50301 | Capital Improvement | | | | |
| | Rehab Wells 2, 3, 4, 29, 30 | | - | | 430,000 |
| | Rehab Well 31 | | - | 162,500 | |
| | Rehab Well 32 | | - | 162,500 | |
| | Well 25 Demo | | - | 7,000 | |
| | Rehab Well 3 | | - | 60,000 | |
| | Pressure Reducing Station Upgrades | | 12,000 | 12,000 | 20,000 |
| | Above Ground Plumbing for 2 Stations | | | | 6,000 |
| | Total Capital Outlay | - | 754,000 | 2,078,010 | 856,000 |
| | | | | | |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Transfer to GF- Fuel Station | | 48,880 | - | 48,880 |
| | Transfer to GF- Vehicle Lift | 3,030 | - | | |
| | Transfer to GF- Rock Grizzly | | - | 11,740 | - |
| | Transfer to GF- Skip Loader | | - | | 18,000 |
| | Transfer to GF- Admin HVAC | - | 5,828 | - | |
| | Transfer to Development Fund | | 61,497 | 24,699 | 61,267 |
| | Transfer to Reserve | | | | |
| | Total Transfers Out | 3,030 | 116,205 | 36,439 | 128,147 |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|----------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total Expenditures | 2,907,194 | 4,209,061 | 5,416,612 | 4,581,384 |
| | | | | | |
| | Ending Fund Balance | 863,085 | 211,350 | 445,348 | 484,789 |
| | | | | | |
| | | | | | |
| | <u>FUNDING SOURCES</u> | | | | |
| | | | | | |
| | Operating Revenues | 3,572,256 | 4,420,411 | 4,457,634 | 4,545,825 |
| | Loan Proceeds | - | - | 466,241 | - |
| | Transfer From General Fund | - | - | - | - |
| | Transfer From Parks & Rec Fund | - | - | 75,000 | 75,000 |
| | Transfer From Water Reserve | - | - | - | - |
| | Use / (Gain) of Fund Balance | (665,062) | (211,350) | 417,737 | (39,441) |
| | | 2,907,194 | 4,209,061 | 5,416,612 | 4,581,384 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WATER DEVELOPMENT FUND - 60**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 22,966 | 17,226 | 6,577 | - |
| | Revenue | | | | |
| | Capacity Fees | 83,105 | 37,775 | 67,995 | 37,775 |
| | Interfund Loan Transfer In | | 61,497 | 24,699 | 61,267 |
| | Total Revenue | 83,105 | 99,272 | 92,694 | 99,042 |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | Debt Servicing | | | | |
| 21361 | Principal | 64,833 | 66,732 | 66,732 | 68,687 |
| 50721 | Interest | 31,354 | 29,426 | 29,426 | 27,442 |
| 50722 | Fees | 3,308 | 3,113 | 3,113 | 2,913 |
| | Total Debt Servicing | 99,494 | 99,272 | 99,271 | 99,042 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | 0 | - | 0 | - |
| | Total Expenditures | 99,494 | 99,272 | 99,271 | 99,042 |
| | Ending Fund Balance | 6,577 | 17,226 | - | - |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WATER BOND FUND - 64**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 273,612 | 296,179 | 299,465 | 348,780 |
| | Revenue | | | | |
| 40130 | Water Bond Tax | 106,508 | 15,274 | 131,000 | 12,330 |
| 40601 | Interest Income | 5,000 | 2,000 | 2,000 | 1,000 |
| | Total Revenue | 111,507 | 17,274 | 133,000 | 13,330 |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | Debt Servicing | | | | |
| 21355 | Principal | 67,000 | 67,000 | 67,000 | 71,000 |
| 50701 | Interest | 18,654 | 16,685 | 16,685 | 14,656 |
| 50722 | Fees | | - | - | - |
| | Total Debt Servicing | 85,654 | 83,685 | 83,685 | 85,656 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | 0 | 0 | 0 | 0 |
| | Total Expenditures | 85,654 | 83,685 | 83,685 | 85,656 |
| | Fund Balance | 299,465 | 229,768 | 348,780 | 276,454 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WATER RESERVE FUND - 70**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 1,087,911 | 741,429 | 1,110,295 | 1,117,795 |
| | Revenue | | | | |
| | Interest Revenue | 22,384 | 5,000 | 7,500 | 4,000 |
| | Transfer In | - | | | |
| | Total Revenue | 22,384 | 5,000 | 7,500 | 4,000 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | | | | | |
| | Transfers Out | | | | |
| | Transfer to Water Enterprise | | | | |
| | Total Transfers Out | - | - | - | - |
| | | | | | |
| | Total Expenditures | - | - | - | - |
| | | | | | |
| | Fund Balance | 1,110,295 | 746,429 | 1,117,795 | 1,121,795 |

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WASTEWATER ENTERPRISE FUND - 43

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 101,877 | 19,666 | 65,279 | - |
| | Revenue | | | | |
| | Residential/ Commercial Rates | 470,658 | 473,000 | 570,000 | 834,282 |
| | Effluent Sales | 46,365 | 41,996 | 41,996 | 5,000 |
| | Interest Income | (10) | - | - | - |
| | Other Revenues | 2,886 | 3,000 | 3,000 | 3,000 |
| | Cares Act Funding Grant | - | - | 18,370 | - |
| | Transfer In From General Fund | 55,814 | - | | |
| | Transfer In From Reserve | 145,435 | 330,370 | 158,315 | 155,288 |
| | Total Revenue | 721,148 | 848,366 | 791,681 | 997,570 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | 221,754 | 238,339 | 245,076 | 231,286 |
| | Benefits | 30,780 | 32,389 | 31,889 | 34,368 |
| | CalPERS - Current | 18,492 | 20,888 | 21,072 | 19,523 |
| | CalPERS - UAL | 16,533 | 19,517 | 20,219 | 21,069 |
| | Social Security | 17,472 | 18,615 | 19,284 | 18,229 |
| | Unemployment | 1,183 | 1,055 | 1,487 | 1,189 |
| | Workers Comp | 11,507 | 16,289 | 16,860 | 15,926 |
| | Overtime | 5,515 | 5,000 | 7,000 | 7,000 |
| | Admin Overhead Allocation | 117,702 | 139,297 | 138,197 | 146,868 |
| | General Services Overhead Allocation | 67,132 | 79,449 | 54,410 | 83,038 |
| | Total Salaries & Benefits | 508,071 | 570,839 | 555,495 | 578,497 |
| | | | | | |
| | Services & Supplies | | | | |
| 50201 | Public Notices | | 500 | - | 500 |
| 50202 | Memberships & Dues | 1,191 | 1,240 | 1,240 | 1,240 |
| 50203 | Printing | 2,008 | 2,250 | 2,250 | 2,250 |
| 50204 | Postage/Shipping | 224 | 250 | 250 | 250 |
| 50205 | Office Supplies | 852 | 1,000 | 1,000 | 1,000 |
| 50206 | Training/Travel | 1,554 | 1,600 | 500 | 1,600 |
| 50210 | Recruitment | 300 | - | | |
| 50215 | Business Travel | | 250 | - | 250 |
| 50217 | Medical Misc. | 37 | - | | |
| 50221 | Electric-Facilities | 22,684 | 21,500 | 24,000 | 24,000 |
| 50224 | Phone-Cellular | 815 | 800 | 560 | 540 |
| 50225 | Phone-Facility | 739 | 800 | 400 | 300 |
| 50230 | Water-Facilities | 2,650 | 2,500 | 2,500 | 2,600 |
| 50231 | Auto Repair | 3,144 | 3,000 | 3,000 | 3,000 |
| 50232 | Motor Fuel | 5,488 | 5,000 | 6,000 | 6,000 |
| 50234 | Equipment Repairs | 791 | 750 | 750 | 750 |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| 50236 | Tires & Batteries | 1,091 | 650 | 650 | 650 |
| 50238 | Equipment | 1,409 | 2,500 | 3,000 | 8,500 |
| 50241 | Operations | 1,343 | 1,000 | 1,500 | 1,500 |
| 50244 | System Repair & Maintenance | 3,532 | 10,000 | 13,000 | 13,000 |
| 50250 | Shop Supplies | 1,029 | 1,000 | 1,000 | 1,000 |
| 50251 | Expendable Tools and Equipment | 1,110 | 1,500 | 1,000 | 1,500 |
| 50258 | Lab & Related Equipment | 1,536 | 4,000 | 4,000 | 4,000 |
| 50259 | Chemicals | 13,990 | 14,000 | 14,000 | 14,000 |
| 50266 | Building Maintenance | 1,762 | 2,000 | 3,500 | 2,000 |
| 50269 | Weed Abatement | 300 | 500 | 300 | 500 |
| 50271 | Grounds Maintenance | 1,865 | 2,000 | 2,000 | 5,000 |
| 50273 | Computer Software | 1,409 | 1,500 | 770 | 770 |
| 50274 | Computer Hardware | | - | 5,400 | - |
| 50275 | Safety and Protective | 3,487 | 3,500 | 3,500 | 3,500 |
| 50277 | Custodial Supplies | 352 | 550 | 550 | 550 |
| 50278 | Custodial Services | 975 | 1,200 | 900 | 1,200 |
| 50279 | Inspections | 213 | 300 | 300 | 300 |
| 50280 | Contract Services | 91 | 500 | 2,500 | 1,000 |
| 50281 | Legal | 5,990 | 5,000 | 2,000 | 2,000 |
| 50283 | Audit | 2,356 | - | | |
| 50284 | Consulting | 18,234 | 20,000 | 36,000 | 15,000 |
| 50285 | Lab Analysis | 15,892 | 20,000 | 17,500 | 17,500 |
| 50287 | Outside Service | 4,747 | 5,500 | 5,500 | 5,500 |
| 50288 | Uniforms | 1,595 | 1,500 | 1,500 | 1,500 |
| 50291 | Admin Services & Supplies OH Allocation | 39,470 | 49,806 | 43,493 | 38,317 |
| 50291 | General Svcs Services & Supplies OH Allocation | 6,157 | 7,769 | 9,203 | 11,496 |
| 50292 | State/County Fees | 7,602 | 8,290 | 17,750 | 21,550 |
| 50296 | Trash Service | 272 | 300 | 300 | 300 |
| 50297 | Biosolids Disposal | | 1,250 | 1,250 | 1,250 |
| 50298 | District Insurance | 13,119 | 19,450 | 19,450 | 23,000 |
| 50401 | Uncollectable Service | | 300 | 300 | 300 |
| | Total Services & Supplies | 193,404 | 227,305 | 254,566 | 240,963 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50300 | Capital Equipment | | | | |
| | Truck Replacement | | | | 30,000 |
| | Aeration Tank Gearbox Replacement | | | - | 15,000 |
| | Mainline Clean & Televis | 55,814 | | | |
| 50301 | Capital Improvement | | | | |
| | Maintenance & Storage Shop | | | | 80,000 |
| | Plant Security / Safety Lighting | | 13,092 | 13,092 | |
| | Total Capital Outlay | 55,814 | 13,092 | 13,092 | 125,000 |
| | | | | | |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
|----------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | | | | | |
| | Transfers out | | | | |
| | | | | | |
| | Transfer to GF- Fuel Station | | 7,380 | - | 7,380 |
| | Transfer to GF- Vehicle Lift | 457 | - | | |
| | Transfer to GF- Skip Loader | | - | | 12,000 |
| | Transfer to GF- Admin HVAC | | 2,472 | - | |
| | Transfer to Development | | 27,278 | 33,807 | 33,729 |
| | Total Transfers | 457 | 37,130 | 33,807 | 53,109 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 757,746 | 848,366 | 856,960 | 997,570 |
| | | | | | |
| | Ending Fund Balance | 65,279 | 19,666 | - | - |
| | | | | | |
| | | | | | |
| | <u>FUNDING SOURCES</u> | | | | |
| | | | | | |
| | Operating Revenues | 519,899 | 517,996 | 633,366 | 842,282 |
| | Transfer From General Fund | 55,814 | - | - | - |
| | Transfer From Wastewater Reserve | 145,435 | 330,370 | 158,315 | 155,288 |
| | Use / (Gain) of Fund Balance | 36,598 | - | 65,279 | - |
| | | 757,746 | 848,366 | 856,960 | 997,570 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WASTEWATER DEVELOPMENT FUND - 61**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|-------------|--------------------------------------|--|---|--|---|
| | Beginning Fund Balance | 7,557 | - | 0 | - |
| | Revenue | | | | |
| | Capacity Fees | 26,116 | 6,529 | - | - |
| | Interfund Loan Transfers In | 210 | 27,278 | 33,807 | 33,729 |
| | Total Revenue | 26,326 | 33,807 | 33,807 | 33,729 |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | Debt Servicing | | | | |
| 21261 | Principal | 22,079 | 22,726 | 22,726 | 23,392 |
| 50721 | Interest | 10,678 | 10,021 | 10,021 | 9,346 |
| 50722 | Fees | 1,126 | 1,060 | 1,060 | 992 |
| | Total Debt Servicing | 33,883 | 33,807 | 33,807 | 33,729 |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | Transfers Out | | | | |
| | Total Transfers Out | 0 | 0 | 0 | 0 |
| | Total Expenditures | 33,883 | 33,807 | 33,807 | 33,729 |
| | Ending Fund Balance | 0 | - | - | - |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WASTEWATER BOND, AD 95-1, FUND - 67**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Beginning Fund Balance | 38 | - | 189 | - |
| | | | | | |
| | Revenue | | | | |
| | | | | | |
| | Tax/Assessment Proceeds | 1,553 | - | 659 | - |
| | Total Revenue | 1,553 | - | 659 | - |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Transfer Out To General Fund | 1,402 | - | 848 | - |
| | Total Transfers Out | 1,402 | - | 848 | - |
| | | | | | |
| | | | | | |
| | Total Expenditures | 1,402 | - | 848 | - |
| | | | | | |
| | Ending Fund Balance | 189 | - | - | - |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
WASTEWATER RESERVE FUND - 69**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 489,356 | 344,510 | 354,452 | 198,235 |
| | Revenue | | | | |
| | Interest Revenue | 9,129 | 1,000 | 1,250 | 250 |
| | Transfer In From General Fund | 1,402 | - | 848 | - |
| | Total Revenue | 10,531 | 1,000 | 2,098 | 250 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | | | | | |
| | Transfers Out | | | | |
| | Transfer to Wastewater Enterprise | 145,435 | 330,370 | 158,315 | 155,288 |
| | Total Transfers Out | 145,435 | 330,370 | 158,315 | 155,288 |
| | | | | | |
| | Total Expenditures | 145,435 | 330,370 | 158,315 | 155,288 |
| | | | | | |
| | Fund Balance | 354,452 | 15,140 | 198,235 | 43,198 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
SOLID WASTE FUND - 49**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2020/21 | BUDGET REVENUES FY 2021-2022 |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Beginning Fund Balance | 84,885 | - | 43,829 | - |
| | Revenue | | | | |
| | Solid Waste Fee | 554,316 | 555,000 | 555,000 | 555,000 |
| | Interest Income | (9) | - | - | - |
| | Other Solid Waste Revenue | 790 | 500 | 1,500 | 500 |
| | Cares Act Funding Grant | - | - | 5,570 | - |
| | Transfer In From General Fund | | - | - | - |
| | Transfer In From Reserve | 503,366 | 298,798 | 230,591 | 302,389 |
| | Total Revenue | 1,058,463 | 854,298 | 792,661 | 857,889 |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2020/21 | BUDGET EXPENDITURES FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | Salaries & Benefits | | | | |
| | Wages | 100,346 | 91,942 | 92,383 | 94,788 |
| | Benefits | 16,527 | 26,458 | 10,577 | 5,877 |
| | CalPERS - Current | 6,698 | 6,663 | 6,055 | 6,859 |
| | CalPERS - UAL | | 7,187 | 6,863 | 8,604 |
| | Social Security | 8,837 | 8,181 | 7,526 | 7,634 |
| | Unemployment | 584 | 780 | 1,582 | 753 |
| | Workers Comp | 6,598 | 9,746 | 9,026 | 9,122 |
| | Overtime | 24,659 | 15,000 | 6,000 | 5,000 |
| | Admin Overhead Allocation | 99,836 | 112,115 | 110,940 | 118,097 |
| | General Services Overhead Allocation | 117,840 | 132,332 | 113,981 | 142,398 |
| | Total Salaries & Benefits | 381,923 | 410,403 | 364,934 | 399,131 |
| | Services & Supplies | | | | |
| 50201 | Public Notices | 721 | 2,500 | 2,500 | 500 |
| 50203 | Printing | 12,009 | 13,000 | 13,000 | 13,000 |
| 50204 | Postage/Shipping | 177 | 125 | 180 | 180 |
| 50205 | Office Supplies | 2,074 | 2,000 | 2,500 | 2,500 |
| 50206 | Training/Travel | | 500 | 500 | 500 |
| 50210 | Recruitment | 300 | - | | |
| 50215 | Business Travel | | 250 | - | 250 |
| 50221 | Electric-Facilities | 63 | 1,000 | 100 | 100 |
| 50224 | Phone-Cellular | 133 | 750 | 520 | - |
| 50231 | Auto Repair | 493 | 500 | 250 | 250 |
| 50232 | Motor Fuel | 15,695 | 10,000 | 15,000 | 15,000 |
| 50234 | Equipment Repairs | 13,377 | 6,000 | 10,000 | 10,000 |
| 50235 | Equipment - Lease | 249 | 150 | 730 | 730 |
| 50236 | Tires & Batteries | 448 | 1,500 | 500 | 500 |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|-------------|--|----------------|----------------|----------------|----------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| 50238 | Equipment | 562 | 500 | 1,000 | 500 |
| 50241 | Operations | 97 | 200 | 250 | 200 |
| 50242 | Road Materials and Repairs | 1,079 | | | |
| 50247 | Signs, Reflectors and Markers | 385 | 1,500 | 1,500 | 500 |
| 50251 | Expendable Tools and Equipment | 26 | 100 | 100 | 100 |
| 50266 | Building Maintenance | 415 | 600 | 610 | 600 |
| 50273 | Computer Software | 772 | 800 | 200 | 200 |
| 50275 | Safety and Protective | 1,468 | 750 | 400 | 400 |
| 50277 | Custodial Supplies | 105 | 150 | 110 | 110 |
| 50279 | Inspections | 227 | 250 | 200 | 200 |
| 50280 | Contract Services | 3,341 | 1,000 | 3,500 | 3,000 |
| 50281 | Legal | 3,343 | 10,000 | 5,000 | 3,000 |
| 50283 | Audit | 2,395 | - | | |
| 50284 | Consulting | | 5,000 | - | - |
| 50287 | Outside Service | 13,175 | 12,500 | 7,000 | 12,500 |
| 50288 | Uniforms | 569 | 600 | 600 | 600 |
| 50291 | Admin Services & Supplies OH Allocation | 32,202 | 39,927 | 34,867 | 30,811 |
| 50291 | General Svcs Services & Supplies OH Allocation | 10,430 | 12,932 | 15,319 | 19,707 |
| 50292 | State/County Fees | 11,840 | 12,500 | 12,500 | 12,500 |
| 50295 | Solid Waste Processing | 309,932 | 275,000 | 300,000 | 300,000 |
| 50296 | Trash Service | 309 | 300 | 300 | 300 |
| 50298 | District Insurance | 7,788 | 11,790 | 11,790 | 13,000 |
| 50401 | Uncollectable Debt | | 250 | | |
| | Total Services & Supplies | 446,198 | 424,924 | 441,556 | 441,738 |
| | | | | | |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | | | | | |
| | Capital Outlay | | | | |
| | | | | | |
| 50301 | Capital Improvement | | | | |
| | Transfer Station Reconfiguration | 270,342 | - | 30,000 | - |
| | Total Capital Outlay | 270,342 | - | 30000 | - |
| | | | | | |

| ACCOUNT NO. | | BUDGET | BUDGET | BUDGET | BUDGET |
|----------------|-----------------------------------|------------------|----------------|----------------|----------------|
| | | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| | | FY 2019/20 | FY 2020/21 | FY 2020/21 | FY 2021/22 |
| | | ACTUALS | BUDGETED | REVISED | PROPOSED |
| | | | | | |
| | Transfers Out | | | | |
| | | | | | |
| | Transfer to GF- Fuel Station | | 17,020 | - | 17,020 |
| | Transfer to GF- Vehicle Lift | 1,055 | - | | |
| | Transfer to GF- Admin HVAC | | 1,951 | - | |
| | Total Transfers Out | 1,055 | 18,971 | - | 17,020 |
| | | | | | |
| | | | | | |
| | Total Expenditures | 1,099,519 | 854,298 | 836,490 | 857,889 |
| | | | | | |
| | Ending Fund Balance | 43,829 | - | - | - |
| | | | | | |
| | | | | | |
| | <u>FUNDING SOURCES</u> | | | | |
| | | | | | |
| | Operating Revenues | 555,097 | 555,500 | 556,500 | 555,500 |
| | Transfer From General Fund | - | - | - | - |
| | Transfer From Solid Waste Reserve | 503,366 | 298,798 | 230,591 | 302,389 |
| | Use / (Gain) of Fund Balance | 41,056 | - | 49,399 | - |
| | | 1,099,519 | 854,298 | 836,490 | 857,889 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 21/22
SOLID WASTE RESERVE FUND - 71**

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|-------------|--------------------------------------|--|---|--|---|
| | Beginning Fund Balance | 747,718 | 370,842 | 256,762 | 26,670 |
| | Revenue | | | | |
| | Interest Income | 12,410 | 1,000 | 500 | 100 |
| | Total Revenue | 12,410 | 1,000 | 500 | 100 |
| | | | | | |
| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
| | Salaries & Benefits | | | | |
| | Total Salaries & Benefits | 0 | 0 | 0 | 0 |
| | | | | | |
| | Services & Supplies | | | | |
| | Total Services & Supplies | 0 | 0 | 0 | 0 |
| | | | | | |
| | Debt Servicing | | | | |
| | Total Debt Servicing | 0 | 0 | 0 | 0 |
| | | | | | |
| | Capital Outlay | | | | |
| | Total Capital Outlay | 0 | 0 | 0 | 0 |
| | | | | | |
| | Transfers Out | | | | |
| | Transfer to Solid Waste Enterprise | 503,366 | 298,798 | 230,591 | 302,389 |
| | Total Transfers Out | 503,366 | 298,798 | 230,591 | 302,389 |
| | | | | | |
| | Total Expenditures | 503,366 | 298,798 | 230,591 | 302,389 |
| | | | | | |
| | Ending Fund Balance | 256,762 | 73,044 | 26,670 | (275,618) |

CHART OF ACCOUNTS



CHART OF ACCOUNTS GLOSSARY

Chart of Accounts for **Services & Supplies**

| Account | Description | Definition |
|---------|--------------------------|--|
| 50201 | Public Notices | Public Notices, Legal Notices |
| 50202 | Memberships & Dues | Professional memberships & subscriptions |
| 50203 | Printing | Outside printing services |
| 50204 | Postage/Shipping | |
| 50205 | Office Supplies | |
| 50206 | Training/Travel | Training & training related travel |
| 50207 | Board Workshops | |
| 50208 | Awards | |
| 50209 | Radio Infrastructure | Police; Public Works |
| 50210 | Recruitment | Advertising, testing, background, etc. |
| 50211 | Resale Supplies | Purchase of items to be sold for profit |
| 50212 | Address Signs | |
| 50213 | Conservation | Conservation items, Water wise garden |
| 50214 | Emergency Preparedness | |
| 50215 | Business Travel | Travel not related to training |
| 50216 | Personnel/Hearing/Appeal | Includes outside services |
| 50217 | Medical Misc. | Immunizations & incidents not covered by Worker's Comp |
| 50218 | Prior Year Adjustments | |
| 50219 | Unassigned | |
| 50220 | Unassigned | |
| 50221 | Electric-Facilities | |
| 50222 | Electric-Wells | |
| 50223 | Electric-Boosters | |
| 50224 | Phone-Cellular | |
| 50225 | Phone-Facility | |
| 50226 | Phone-Telemetry | Unused |
| 50227 | Unassigned | |
| 50228 | Natural Gas/Propane | |
| 50229 | Water- Lakefill | |
| 50230 | Water Facilities | |
| 50231 | Auto Repair | Vehicle, not equipment repairs |
| 50232 | Motor Fuel | |
| 50233 | Auto Allowance | |
| 50234 | Equipment Repairs | Equipment, not vehicle repairs |
| 50235 | Equipment - Lease | |
| 50236 | Tires Batteries | |
| 50237 | Unassigned | |

CHART OF ACCOUNTS GLOSSARY

| Account | Description | Definition |
|---------|---------------------------------|---|
| 50238 | Equipment | |
| 50239 | Unassigned | |
| 50240 | Striping and Stenciling | |
| 50241 | Operations | Non-specific expenses |
| 50242 | Road Materials and Repairs | |
| 50243 | Drainage | |
| 50244 | System Repair & Maintenance | Pertaining to Water & Wastewater systems |
| 50245 | Unassigned | |
| 50246 | Lake Maintenance | Unused |
| 50247 | Signs, Reflectors and Markers | |
| 50248 | Bus Shelters | Maintenance and repairs to existing |
| 50249 | Snow Removal | Equipment and materials |
| 50250 | Shop Supplies | |
| 50251 | Expendable Tools & Equipment | Disposable items that are not repaired |
| 50252 | Well Repair | |
| 50253 | Booster Repair | |
| 50254 | Contracted Well Maintenance | Maintenance Contract |
| 50255 | Water Tank Maintenance & Repair | Maintenance Contract |
| 50256 | Water Meters | |
| 50257 | Telemetry/SCADA | SCADA |
| 50258 | Lab & Related Equipment | In-house analysis |
| 50259 | Chemicals | |
| 50260 | Sewer & Septic Repairs | District facilities not Wastewater |
| 50261 | Fire Hydrant | |
| 50262 | Unassigned | |
| 50263 | Electrical/ Lighting | Fixtures, etc. |
| 50264 | Unassigned | |
| 50265 | Unassigned | |
| 50266 | Building Maintenance | |
| 50267 | Guardrail Repair | |
| 50268 | Mailboxes | |
| 50269 | Weed Abatement | |
| 50270 | Beetle Abatement | |
| 50271 | Grounds Maintenance | |
| 50272 | Unassigned | |
| 50273 | Computer Software | |
| 50274 | Computer Hardware | |
| 50275 | Safety & Protective | Personal protective equipment, First Aid kits |
| 50276 | Armory | Firearms, ammo, related equipment |
| 50277 | Custodial Supplies | |

CHART OF ACCOUNTS GLOSSARY

| Account | Description | Definition |
|---------|---------------------------------|---|
| 50278 | Custodial Services | |
| 50279 | Inspections | Those not included in permit costs |
| 50280 | Contract Services | Ongoing, regular services, i.e. monthly |
| 50281 | Legal | |
| 50282 | Engineering | Construction related |
| 50283 | Audit | |
| 50284 | Consulting | Professional services; non construction related |
| 50285 | Lab Analysis | Outside services |
| 50286 | District Elections | |
| 50287 | Outside Service | Non-recurring services |
| 50288 | Uniforms | Allowances, cleaning service |
| 50289 | Dispatch Services | Kern County contract |
| 50290 | State Reimbursement Fee | |
| | Admin Services & Supplies OH | |
| 50291 | Allocation | Allocation of indirect expenses & overhead |
| | General Svcs Service & Supplies | |
| 50291 | OH Allocation | Allocation of indirect expenses & overhead |
| 50292 | State/County Fees | Licenses, fees, etc. |
| | Insurance Deductible & | |
| 50293 | Settlements | |
| 50294 | Lands & Rights of Way | |
| 50295 | Solid Waste Processing | Hauling contract |
| 50296 | Trash Service | District trash service utility |
| 50297 | Biosolids Disposal | |
| 50298 | District Insurance | |
| | | Water purchased from TCCWD; Water |
| 50299 | Purchased Water & Water Banking | banking required in M&I agreement |