

BEAR VALLEY COMMUNITY SERVICES DISTRICT

FINAL BUDGET



FISCAL YEAR 2020/21

TABLE OF CONTENTS

I. BUDGET OVERVIEW

About Bear Valley Community Services District
District Services and Functional Organizational Chart
Fund Descriptions
Budget Policies & Procedures
Budget Timeline
Budget Message by the General Manager

II. FINANCIAL BUDGETS

General Fund
 Administration
 General Services
 Police
 Supplemental Law Enforcement – AB 109
 Supplemental Law Enforcement – COPS Grant
 Entry Gate
Parks & Recreation
Roads
Water
Wastewater
Solid Waste

III. HUMAN RESOURCES

Personnel Allocation
Salary Scale (Full-Time)
Salary Scale (Part-Time)

IV. SUPPORTING DOCUMENTS

District Wide Cost Allocation Plan
Budget & Fiscal Policies
Budget Worksheets
Budget Resolutions
Expense Summary Sheets

V. CHART OF ACCOUNTS

BEAR VALLEY COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2020/21

BOARD OF DIRECTORS

STEVE ROBERTS, PRESIDENT
TERRY QUINN, VICE-PRESIDENT
JANE BARON, DIRECTOR
JAY CARLYN, DIRECTOR
GREGORY HAHN, DIRECTOR

GENERAL MANAGER

WILLIAM J. MALINEN

MANAGEMENT TEAM

KRISTY MCEWEN, ASSISTANT TO THE GENERAL MANAGER/BOARD SECRETARY
HAMED JONES, ADMINISTRATIVE SERVICES DIRECTOR
TIMOTHE MELANSON, PUBLIC SAFETY DIRECTOR/CHIEF OF POLICE
DAVE VAN WAGONER, PUBLIC WORKS DIRECTOR

CORE BUDGET TEAM

WILLIAM J. MALINEN
HAMED JONES
KRISTY MCEWEN

SUPERVISORY & SUPPORT STAFF

ADMINISTRATION

Perla Fikter, Accountant II

PUBLIC SAFETY

Damon Pearce, Sergeant
Karolyn Hartmann, Administrative Analyst

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:

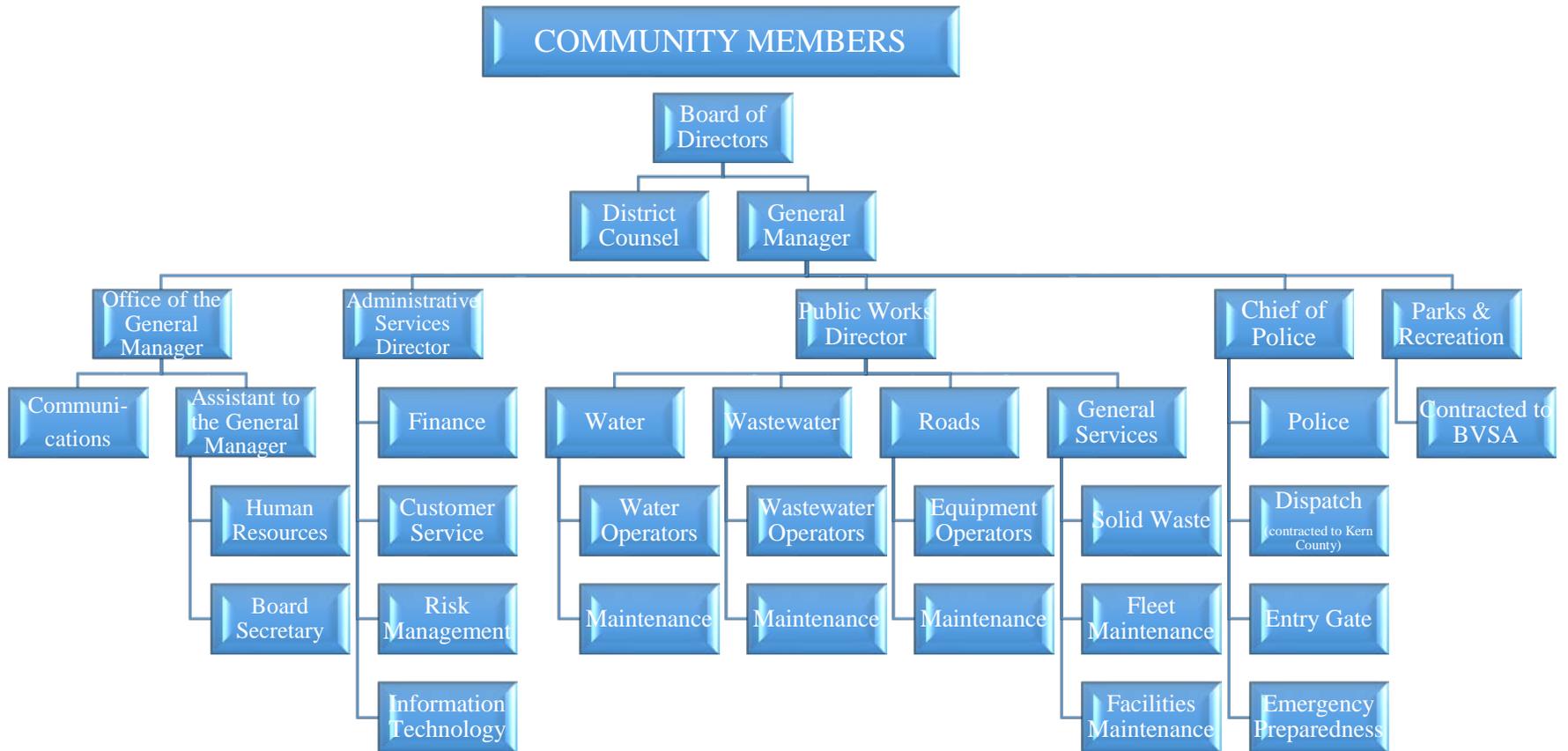
(1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.

(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.

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

FUND DESCRIPTIONS

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

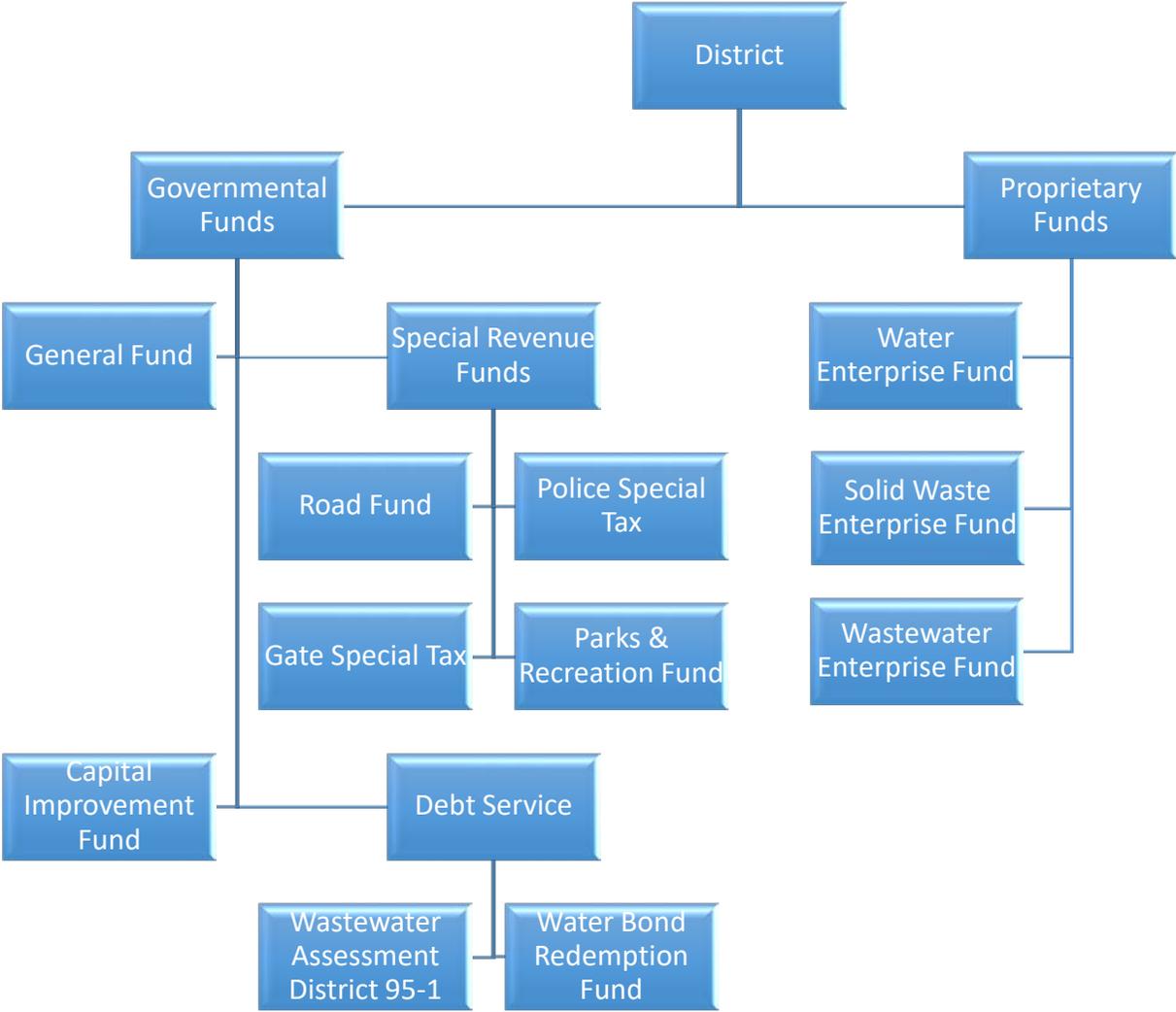
Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing 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.

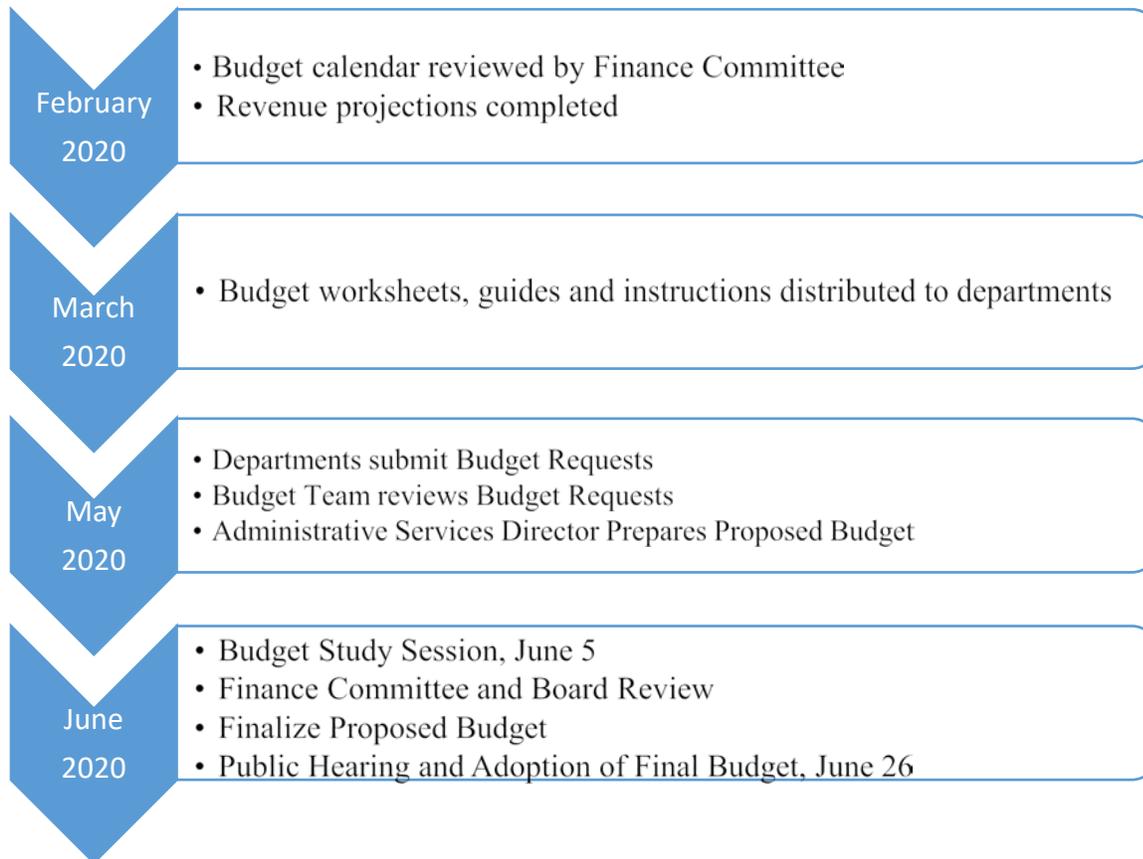
Budget Implementation and Review

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 2020-2021 Fiscal Year 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 Districts 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 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 will all need increased revenues. The District has had a successful Water rate increase process, and will be completing the Sewer rate increase process. Without revenue increases, the District cannot adequately fund the normal operations, and cannot repair or replace aging infrastructure.

Transparency and readability by public

For the FY19/20 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 FY20/21 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. A new addition to the Budget is the inclusion of the cost allocation methodology – how the District charges the Enterprise and other funds for Administrative and General Services services. This provides more detail on the costs for a department or fund resulting from overhead services. Lastly, the budget includes the 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

For the first time in over 12 years, the District reviewed and adjusted the costs of fees and services to reflect the true costs, consistent with Proposition 218, of various services provided to members of the public. By making these adjustments, the District will fairly charge for services, removing the subsidy that had been provided through inadequate charges. This process will become 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 remain relatively flat with the main revenue source of property tax conservatively estimated to increase by 1.6% from Fiscal Year 2019-20. 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 \$2,816,806 at the end of Fiscal Year 20-21.

The Roads Fund budget for Fiscal Year 20-21 includes \$150,000 for Guardrail Repair and Replacement as well as \$60,000 for the Phase 2 Striping project. Capital projects include the purchase of a much-needed roller compactor and the gate drainage project. Debt service for the 4th

BUDGET MESSAGE from the GENERAL MANAGER

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. After the 5th and final debt service payment in Fiscal Year 21-22, the Roads Fund will be freed up by approximately \$230,000 in annual costs. The Roads Fund's fund balance is estimated to be \$323,080 at the end of Fiscal Year 20-21.

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. After funding a capital outlay budget of \$754,000 that includes the Oakflat Booster Pump Repair and Mainline Replacement at Port Royal/Aqua Villa, the Water Enterprise Fund's fund balance is estimated to be \$211,350 and the Water Reserve Fund's fund balance is estimated to be \$746,429 at the end of Fiscal Year 20-21.

The Wastewater Enterprise Fund continues to be at a critical point as its current utility rates are unable to cover rising costs and capital needs. The Fiscal Year 20-21 operating deficit is estimated to be \$330,370 and will be funded by a transfer from the Wastewater Reserve Fund, which will leave the reserve fund critically low at \$15,140. A Rate Study will be finalized to accurately determine the overall cost of the operations and establish rates to cover current operations and capital needs as well as build 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 is also reaching a critical point as its current utility rates are unable to cover rising costs and capital needs. The Fiscal Year 20-21 operating deficit is estimated to be \$298,798 and will be funded by a transfer from the Solid Waste Reserve Fund, which will leave the reserve fund critically low at \$73,044. A Rate Study will be completed here as well to accurately determine the overall cost of the operations and establish rates to cover current operations and capital needs as well as build 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 2020/21, Property Tax revenues are estimated to remain relatively static.

For FY 2020/21, 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

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 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
40101 Property Tax	\$ 1,740,000	\$ 1,730,000	\$ 1,768,000
40102 Property Tax Collection Fee	\$ (22,000)	\$ (22,000)	\$ (22,000)
40181 Police Special Tax	\$ 280,000	\$ 275,000	\$ 280,000
40191 Gate Special Tax	\$ 262,500	\$ 257,500	\$ 262,500
40504 P.O.S.T. Reimbursement	\$ 3,000	\$ -	\$ 3,000
40601 Interest Income	\$ 50,000	\$ 50,000	\$ 30,000
40611 Rents	\$ 173,554	\$ 174,117	\$ 174,117
40701 Fines	\$ -	\$ 3,000	\$ 3,000
40721 Other	\$ 5,000	\$ 14,000	\$ 5,000
40733 Gate Cards/Clickers	\$ 650	\$ -	\$ -
40734 RFID Sales	\$ -	\$ 50,600	\$ 50,000
40735 Address Posts	\$ 150	\$ 800	\$ 500
40741 Reimbursed Expense	\$ 1,000	\$ 1,340	\$ 13,840
40743 Reimbursed Expense - Police	\$ 5,000	\$ 37,870	\$ 5,000
40791 Donations Received	\$ -	\$ 1,585	\$ -
Transfer In From WW Bond Red. Fund	\$ -	\$ 843	\$ -
Transfer In From Parks & Rec	\$ 1,183	\$ -	\$ 1,183
Transfer In From Water	\$ 42,914	\$ 3,030	\$ 54,708
Transfer In From Wastewater	\$ 8,071	\$ 460	\$ 9,852
Transfer In From Roads	\$ 40,226	\$ 3,050	\$ 52,093
Transfer In From Solid Waste	\$ 14,865	\$ 1,060	\$ 18,971
Total	\$ 2,606,114	\$ 2,582,255	\$ 2,709,764

TOTAL REVENUES: \$ 2,709,764

Planned Expenditures

The following provides a breakdown by major category of the planned expenditures for the General Fund for FY 2020/21. Detailed information is provided in the various individual budgets.

	2019/20		2020/21
	Budget	Revised	Budget
Salaries & Benefits	\$ 1,541,320	\$ 1,506,577	\$ 1,734,891
Services & Supplies	\$ 627,640	\$ 627,476	\$ 639,424
Debt Servicing	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -
Structures & Improvements	\$ 615,355	\$ 159,630	\$ 225,000
Equipment	\$ -	\$ 12,410	\$ 50,500
Expenditure Transfers	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ -
Post Office	\$ -	\$ -	\$ -
Parks & Rec	\$ 219,914	\$ 200,194	\$ 225,979
Roads	\$ -	\$ -	\$ -
Water Enterprise	\$ 135,350	\$ -	\$ -
Wastewater Enterprise	\$ 79,144	\$ 52,000	\$ -
Solid Waste Enterprise	\$ 5,000	\$ -	\$ -
Wastewater Reserve	\$ -	\$ 843	\$ -
Contingencies	\$ -	\$ -	\$ -
Total	\$ 3,223,722	\$ 2,559,130	\$ 2,875,794

TOTAL BUDGET REQUIREMENTS: \$ 2,875,794

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).

GENERAL FUND

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 2,843,831	\$ 2,959,711	\$ 2,982,836
TOTAL REVENUES:	\$ 2,606,114	\$ 2,582,255	\$ 2,709,764
TOTAL EXPENSES:	\$ 3,223,722	\$ 2,559,130	\$ 2,875,794
ENDING FUND BALANCE:	\$ 2,226,223	\$ 2,982,836	\$ 2,816,806

***Note:**

A separate General Reserve Fund has not been established for the General Fund, therefore a positive net balance exists.

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

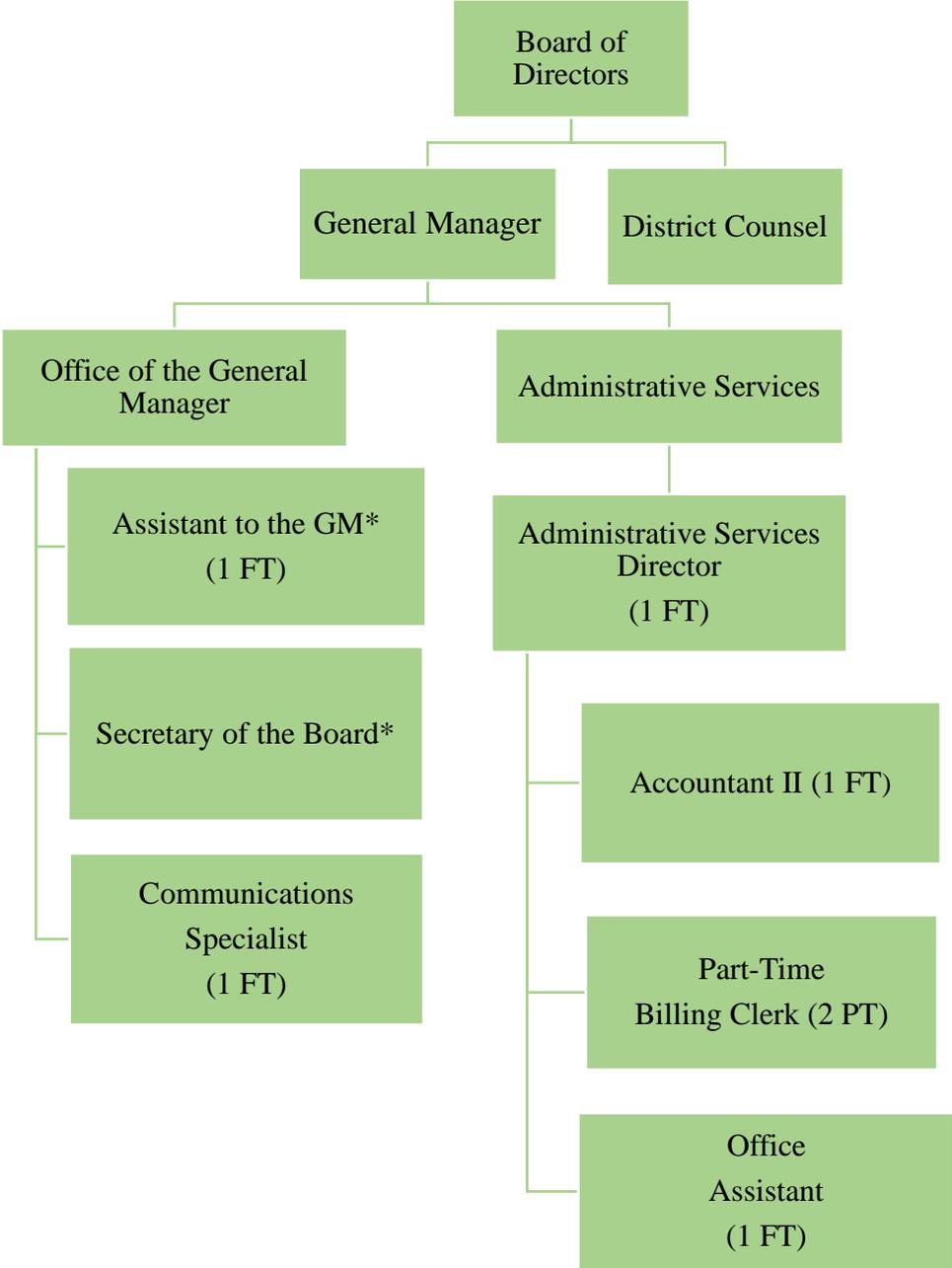
Budgetarily, Administration is funded through multiple sources including the General Fund and by reimbursement for services by all other funds.

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.

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.

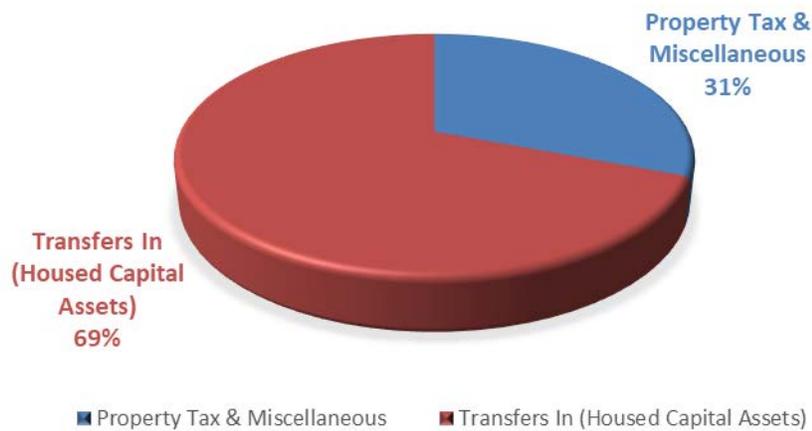
	2019/20		2020/21
	Budget	Revised	Budget
Property Tax & Miscellaneous	\$ 6,153	\$ 750	\$ 6,403
Transfers In (Housed Capital Assets)	\$ 14,347	\$ -	\$ 14,347
Total	\$ 20,500	\$ 750	\$ 20,750

TOTAL REVENUES: \$ 20,750

***Notes:**

Transfers In are to pay prorated share of expenses by other budgets to be completed by Administration.

ADMINISTRATION REVENUE SOURCES



ADMINISTRATION

Planned Expenditures**Salaries & Benefits**

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

	2019/20		2020/21
	Budget	Revised	Budget
Board of Directors	\$ 12,000	\$ 10,000	\$ 12,000
Wages	\$ 766,003	\$ 754,216	\$ 842,621
Benefits	\$ 57,753	\$ 64,258	\$ 69,592
CalPERS - Current	\$ 51,578	\$ 80,073	\$ 91,691
CalPERS - UAL	\$ 47,195	\$ 45,572	\$ 58,364
Social Security	\$ 53,037	\$ 55,512	\$ 61,652
Unemployment	\$ 3,750	\$ 4,258	\$ 4,353
Workers Comp	\$ 6,150	\$ 6,473	\$ 8,018
Overtime	\$ 1,000	\$ 2,500	\$ 2,500
Total	\$ 998,466	\$ 1,022,862	\$ 1,150,790

ADMINISTRATION REALLOCATION: \$ (1,150,790)

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

		2019/20		2020/21
		Budget	Revised	Budget
50234	Equipment Repairs	\$ 500	\$ -	\$ 500
50235	Equipment - Lease	\$ 17,000	\$ 10,000	\$ 18,080
50238	Equipment	\$ 5,000	\$ 4,015	\$ -
50273	Computer Software	\$ 5,000	\$ 6,000	\$ 5,000
50274	Computer Hardware	\$ 4,000	\$ 4,000	\$ -
	Total	\$ 31,500	\$ 24,015	\$ 23,580

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 5,000	\$ 1,000	\$ 2,000
50277	Custodial Supplies	\$ 1,000	\$ 600	\$ 600
50278	Custodial Services	\$ 8,400	\$ 7,075	\$ 8,400
	Total	\$ 14,400	\$ 8,675	\$ 11,000

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 20,000	\$ 20,000	\$ 20,000
50212	Address Signs	\$ 500	\$ 750	\$ 750
50214	Emergency Preparedness	\$ 3,000	\$ -	\$ 3,000
50215	Business Travel	\$ 1,000	\$ 150	\$ 1,000
50217	Medical Misc.	\$ -	\$ 100	\$ -
50232	Motor Fuel	\$ 100	\$ -	\$ -
50241	Operations	\$ 8,500	\$ 6,000	\$ 7,500
50275	Safety and Protective	\$ 500	\$ 500	\$ 500
50292	State/County Fees	\$ 3,500	\$ 2,750	\$ 2,750
	Total	\$ 37,100	\$ 30,250	\$ 35,500

ADMINISTRATION

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50201	Public Notices	\$ 3,000	\$ 2,500	\$ 2,500
50202	Memberships & Dues	\$ 10,000	\$ 10,600	\$ 11,860
50203	Printing	\$ 2,000	\$ 2,000	\$ 2,000
50204	Postage/Shipping	\$ 250	\$ 250	\$ 250
50205	Office Supplies	\$ 13,000	\$ 13,000	\$ 13,000
50210	Recruitment	\$ 1,000	\$ 250	\$ 250
50233	Auto Allowance	\$ 6,000	\$ 6,000	\$ 6,000
50280	Contract Services	\$ 70,000	\$ 100,000	\$ 95,000
50281	Legal	\$ 100,000	\$ 100,000	\$ 100,000
50283	Audit	\$ 2,113	\$ 2,113	\$ 26,450
50284	Consulting	\$ 35,000	\$ 10,000	\$ 35,000
50286	District Elections	\$ -	\$ -	\$ 20,000
50287	Outside Service	\$ 3,000	\$ 3,000	\$ 3,000
50293	Insurance Deductibles & Settlements	\$ 1,000	\$ 1,000	\$ 1,000
50298	District Insurance	\$ 4,725	\$ 4,725	\$ 7,050
	Total	\$ 251,088	\$ 255,438	\$ 323,360

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 5,000	\$ 5,000	\$ 5,000
50224	Phone-Cellular	\$ 8,160	\$ 8,800	\$ 8,800
50225	Phone-Facility	\$ 1,600	\$ 1,600	\$ 1,600
50228	Natural Gas/Propane	\$ 1,500	\$ 1,750	\$ 1,750
50230	Water-Facilities	\$ 1,230	\$ 1,230	\$ 1,500
50296	Trash Service	\$ 280	\$ 280	\$ 280
	Total	\$ 17,770	\$ 18,660	\$ 18,930

TOTAL EXPENSES: \$ 412,370

ADMINISTRATION REALLOCATION: \$ (411,620)

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.

		2019/20		2020/21
		Budget	Revised	Budget
50300	Equipment			
	HVAC Replacement	\$ 20,000	\$ -	\$ 20,000
	Total	\$ 20,000	\$ -	\$ 20,000

TOTAL CAPITAL OUTLAY: \$ 20,000

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Contingency Reserve*:

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

2020/21 \$ 0

General Reserve Fund*:

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.

2020/21 \$ 0

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

Summary

	2019/20		2020/21
	Budget	Revised	Budget
TOTAL REVENUE:	\$ 20,500	\$ 750	\$ 20,750
TOTAL DIRECT EXPENSES:	\$ 500	\$ 750	\$ 750
CAPITAL OUTLAY:	\$ 20,000	\$ 0	\$ 20,000
NET BALANCE:	\$ 0	\$ 0	\$ 0
TOTAL REALLOCATION:	\$ 1,349,823	\$ 1,359,150	\$ 1,562,410
TOTAL INDIRECT EXPENSES:	\$ 1,349,823	\$ 1,359,150	\$ 1,562,410
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.

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, including Salaries & Benefits and Services & Supplies, for Facilities Maintenance are directly incorporated into the other budgets to ensure accurate and timely accounting.

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, including Salaries & Benefits and Services & Supplies, for Fleet Maintenance are directly incorporated into the other budgets to ensure accurate and timely accounting.

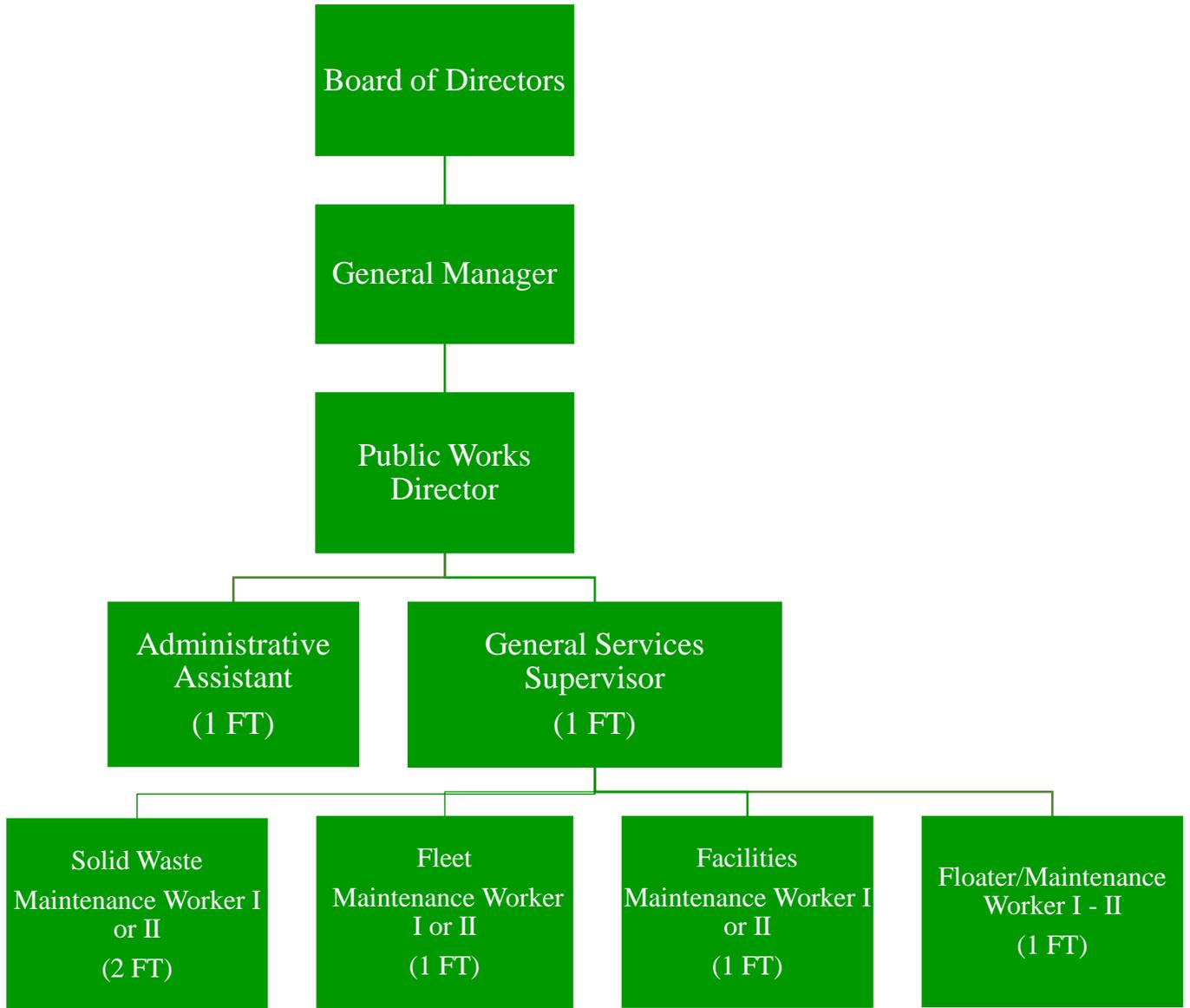
Solid Waste

The Solid Waste Division is responsible for the operation and maintenance of the District's Solid Waste Transfer Station.

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

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 2020/21 include the following:

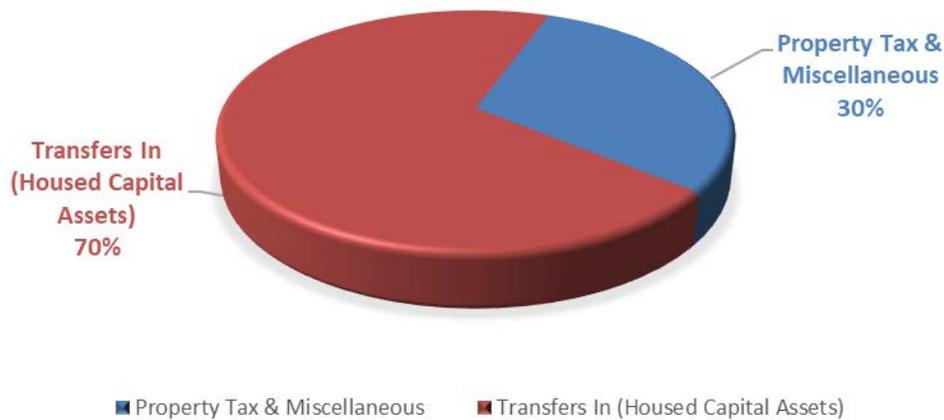
	2019/20		2020/21
	Budget	Revised	Budget
Property Tax & Miscellaneous	\$ 47,685	\$ 19,190	\$ 53,560
Transfers In (Housed Capital Assets)	\$ 92,912	\$ 7,600	\$ 122,460
Total	\$ 140,597	\$ 26,790	\$ 176,020

TOTAL REVENUES: \$ 176,020

***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.

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 559,835	\$ 541,338	\$ 599,205
Benefits	\$ 94,399	\$ 80,459	\$ 87,588
CalPERS - Current	\$ 47,214	\$ 50,944	\$ 59,776
CalPERS - UAL	\$ 42,028	\$ 40,583	\$ 47,089
Social Security	\$ 41,656	\$ 41,476	\$ 45,567
Unemployment	\$ 2,450	\$ 3,069	\$ 2,742
Workers Comp	\$ 25,383	\$ 21,223	\$ 23,334
Overtime	\$ 3,000	\$ 5,000	\$ 5,000
Admin Overhead Allocation	\$ -	\$ -	\$ -
Total	\$ 815,966	\$ 784,093	\$ 870,301

GENERAL SERVICES REALLOCATION: \$ (870,301)

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 2,000	\$ 2,000	\$ 2,000
50234	Equipment Repairs	\$ 1,000	\$ 1,000	\$ 1,000
50235	Equipment - Lease	\$ 500	\$ 500	\$ 500
50236	Tires & Batteries	\$ 750	\$ 750	\$ 750
50238	Equipment	\$ 5,000	\$ 5,000	\$ 14,679
50251	Expendable Tools and Equipment	\$ 2,000	\$ 7,000	\$ 3,000
50273	Computer Software	\$ 6,500	\$ 4,600	\$ 4,250
50274	Computer Hardware	\$ 3,000	\$ 3,000	\$ -
	Total	\$ 20,750	\$ 23,850	\$ 26,179

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 3,200	\$ 15,000	\$ 13,200
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	\$ 15,900	\$ 27,100	\$ 25,900

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 2,500	\$ 1,500	\$ 1,500
50215	Business Travel	\$ 500	\$ 500	\$ 500
50217	Medical Misc.	\$ -	\$ 140	\$ -
50232	Motor Fuel	\$ 2,000	\$ 2,000	\$ 2,000
50241	Operations	\$ 500	\$ 500	\$ 500
50247	Signs, Reflectors and Markers	\$ 250	\$ 330	\$ 250
50248	Bus Shelters	\$ 500	\$ 100	\$ 2,500
50250	Shop Supplies	\$ 300	\$ 1,600	\$ 1,600
50268	Mailboxes	\$ 30,000	\$ 18,100	\$ 30,000
50270	Bark Beetle	\$ 5,000	\$ -	\$ 5,000
50275	Safety and Protective	\$ 1,500	\$ 1,500	\$ 1,500
50279	Inspections	\$ 500	\$ 500	\$ 500
50288	Uniforms	\$ 2,000	\$ 2,000	\$ 2,000
50292	State/County Fees	\$ 1,000	\$ 200	\$ 1,000
	Total	\$ 46,550	\$ 28,970	\$ 48,850

GENERAL SERVICES

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50205	Office Supplies	\$ 3,000	\$ 5,000	\$ 5,000
50210	Recruitment	\$ -	\$ 350	\$ -
50280	Contract Services	\$ 1,500	\$ 1,500	\$ 1,500
50281	Legal	\$ 1,000	\$ 1,000	\$ 1,000
50283	Audit	\$ 1,003	\$ 1,003	\$ -
50287	Outside Service	\$ 1,000	\$ 1,000	\$ 1,000
50293	Insurance Deductibles & Settlements	\$ 1,000	\$ 1,000	\$ 1,000
50298	District Insurance	\$ 3,295	\$ 3,300	\$ 4,290
	Total	\$ 11,798	\$ 14,153	\$ 13,790

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 1,800	\$ 1,800	\$ 1,800
50224	Phone-Cellular	\$ 2,424	\$ 2,200	\$ 2,200
50228	Natural Gas/Propane	\$ 500	\$ 650	\$ 650
50230	Water-Facilities	\$ 2,140	\$ 2,140	\$ 2,500
50296	Trash Service	\$ 750	\$ 750	\$ 750
	Total	\$ 7,614	\$ 7,540	\$ 7,900

TOTAL EXPENSES: \$ 122,619

GENERAL SERVICES REALLOCATION: \$ (85,119)

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

See Supporting Documents: District-Wide Cost Allocation Plan

TOTAL SERVICES & SUPPLIES: \$ 37,500

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

GENERAL SERVICES

Capital Outlay

		2019/20		2020/21
		Budget	Revised	Budget
50300	Equipment			
	Fuel Station	\$ 105,097	\$ -	\$ 138,520
	Vehicle Lift	\$ -	\$ 8,590	\$ -
50301	Capital Improvement			
	Total	\$ 105,097	\$ 8,590	\$ 138,520

TOTAL CAPITAL OUTLAY: \$ 138,520

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Contingency Reserve*:

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

2020/21 **\$0**

General Reserve Fund*:

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.

2020/21 **\$0**

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

Summary

	2019/20		2020/21
	Budget	Revised	Budget
TOTAL REVENUE	\$ 140,597	\$ 26,790	\$ 176,020
TOTAL DIRECT EXPENSES	\$ 35,500	\$ 18,200	\$ 37,500
CAPITAL OUTLAY:	\$ 105,097	\$ 8,590	\$ 138,520
NET BALANCE:	\$ 0	\$ 0	\$ 0
TOTAL REALLOCATION	\$ 883,079	\$ 867,506	\$ 955,420
TOTAL INDIRECT EXPENSES:	\$ 883,079	\$ 867,506	\$ 955,420
NET BALANCE:	\$ 0	\$ 0	\$ 0

Police

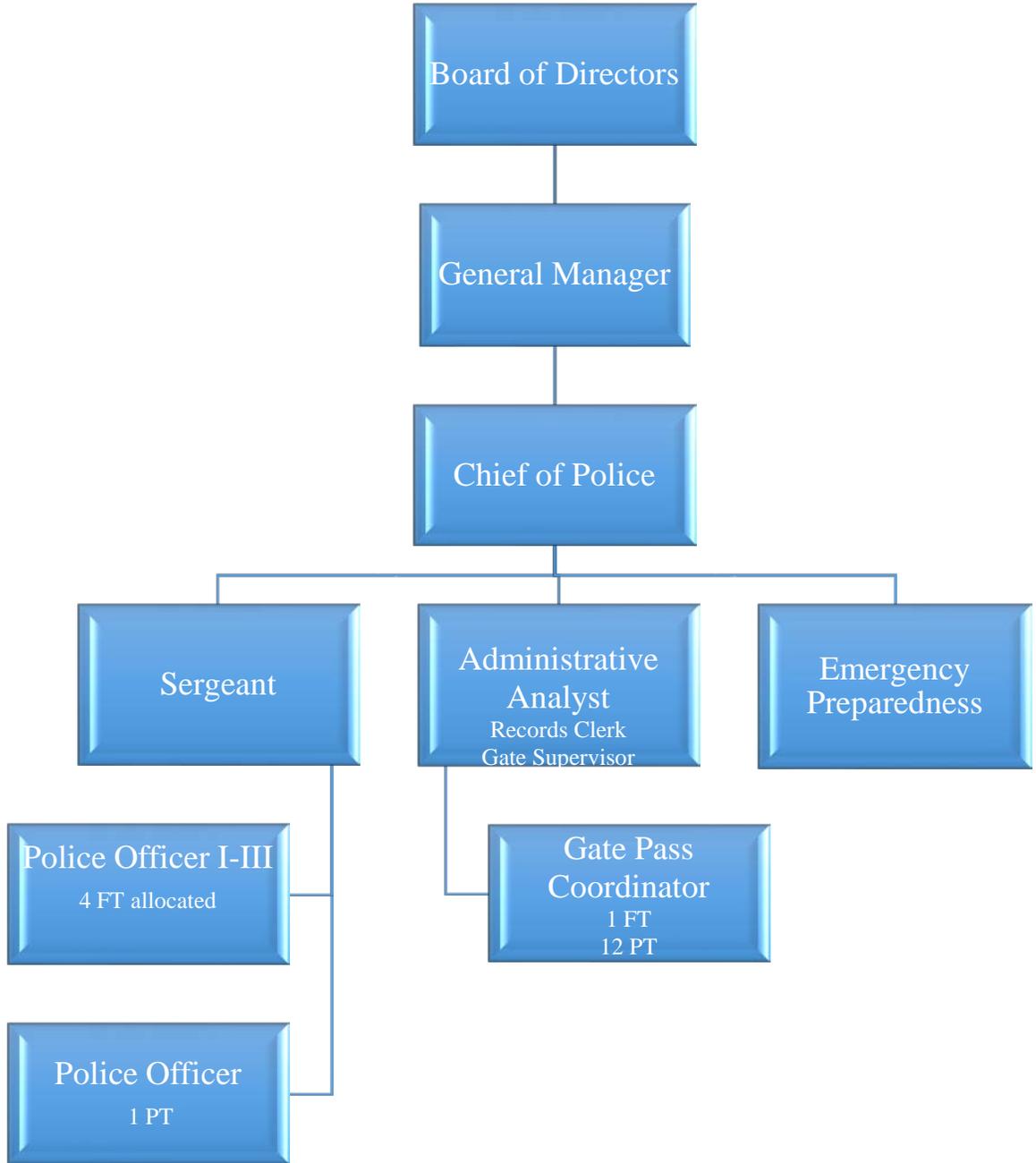
GENERAL FUND – POLICE

Budgetarily, Police receives funding primarily from property tax, as the \$80 per parcel Police Special Tax, unchanged since 1995, is insufficient and only generates an estimated \$280,000 per year, which is ~15% of the FY 2020/21 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 support from the Volunteers in Police Service (VIPS).

POLICE

Organizational Chart – Police



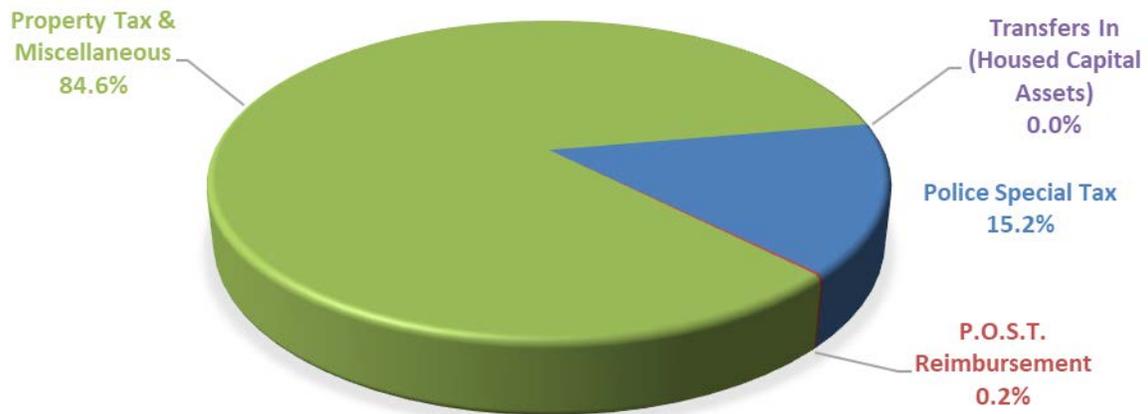
Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Police Special Tax	\$ 280,000	\$ 275,000	\$ 280,000
P.O.S.T. Reimbursement	\$ 3,000	\$ -	\$ 3,000
Property Tax & Miscellaneous	\$ 1,617,733	\$ 1,344,333	\$ 1,556,719
Transfers In (Housed Capital Assets)	\$ -	\$ -	\$ -
Total	\$ 1,900,733	\$ 1,619,333	\$ 1,839,719

TOTAL REVENUES: \$ 1,839,719

POLICE REVENUE SOURCES



- Police Special Tax
- P.O.S.T. Reimbursement
- Property Tax & Miscellaneous
- Transfers In (Housed Capital Assets)

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 510,324	\$ 466,373	\$ 564,709
Benefits	\$ 88,183	\$ 85,460	\$ 93,128
CalPERS - Current	\$ 66,926	\$ 67,795	\$ 83,345
CalPERS - UAL	\$ 96,688	\$ 93,363	\$ 110,282
Social Security	\$ 37,620	\$ 35,177	\$ 42,501
Unemployment	\$ 2,464	\$ 2,374	\$ 2,424
Workers Comp	\$ 21,426	\$ 19,624	\$ 24,090
Overtime	\$ -	\$ -	\$ -
Admin Overhead Allocation	\$ 170,440	\$ 171,384	\$ 187,253
General Services Overhead Allocation	\$ 114,012	\$ 111,318	\$ 127,752
Total	\$ 1,108,081	\$ 1,052,868	\$ 1,235,485

TOTAL SALARIES & BENEFITS: \$ 1,235,485

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 10,000	\$ 5,000	\$ 7,500
50234	Equipment Repairs	\$ 5,000	\$ 1,000	\$ 5,000
50235	Equipment - Lease	\$ 500	\$ 500	\$ 500
50236	Tires & Batteries	\$ 4,000	\$ 6,000	\$ 5,000
50238	Equipment	\$ -	\$ 5,000	\$ 6,200
50273	Computer Software	\$ 15,000	\$ 15,000	\$ 15,000
50274	Computer Hardware	\$ 9,000	\$ 9,000	\$ 3,800
50276	Armory	\$ 2,000	\$ 2,000	\$ 3,800
	Total	\$ 45,500	\$ 43,500	\$ 46,800

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 1,500	\$ 2,500	\$ 1,500
50271	Grounds Maintenance	\$ 6,000	\$ 6,000	\$ 6,000
50277	Custodial Supplies	\$ 750	\$ 750	\$ 750
50278	Custodial Services	\$ 3,600	\$ 2,900	\$ 3,600
	Total	\$ 11,850	\$ 12,150	\$ 11,850

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 20,000	\$ 10,000	\$ 12,000
50214	Emergency Preparedness	\$ 1,000	\$ 1,000	\$ 1,000
50215	Business Travel	\$ 2,000	\$ 750	\$ 2,000
50217	Medical Misc.	\$ -	\$ 210	\$ -
50232	Motor Fuel	\$ 20,000	\$ 20,000	\$ 20,000
50241	Operations	\$ 2,500	\$ 1,500	\$ 2,500
50275	Safety and Protective	\$ 2,500	\$ 2,500	\$ 2,500
50279	Inspections	\$ 2,000	\$ 1,000	\$ 2,000
50288	Uniforms	\$ 8,300	\$ 6,000	\$ 8,500
50292	State/County Fees	\$ 4,500	\$ 4,500	\$ 4,500
	Total	\$ 62,800	\$ 47,460	\$ 55,000

POLICE

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50201	Public Notices	\$ 500	\$ 500	\$ 500
50202	Memberships & Dues	\$ 400	\$ 500	\$ 690
50203	Printing	\$ 500	\$ 500	\$ 500
50204	Postage/Shipping	\$ 150	\$ 310	\$ 150
50205	Office Supplies	\$ 3,000	\$ 3,500	\$ 3,000
50210	Recruitment	\$ 3,000	\$ 15,000	\$ 7,500
50280	Contract Services	\$ 41,000	\$ 55,000	\$ 60,500
50281	Legal	\$ 60,000	\$ 50,000	\$ 30,000
50283	Audit	\$ 4,683	\$ 4,816	\$ -
50284	Consulting	\$ 15,000	\$ 20,000	\$ 5,000
50287	Outside Service	\$ 3,500	\$ 3,500	\$ 3,500
50289	Dispatch Service	\$ 100,549	\$ 94,772	\$ 97,500
50291	Admin Services & Supplies OH Allocation	\$ 59,977	\$ 57,405	\$ 67,094
50291	General Svcs Services & Supplies OH Allocation	\$ 9,377	\$ 11,656	\$ 12,500
50293	Insurance Deductibles & Settlements	\$ 2,000	\$ 2,000	\$ 2,000
50298	District Insurance	\$ 48,006	\$ 48,006	\$ 59,670
	Total	\$ 351,643	\$ 367,465	\$ 350,104

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 13,000	\$ 12,000	\$ 13,000
50224	Phone-Cellular	\$ 6,816	\$ 7,000	\$ 7,000
50225	Phone-Facility	\$ 6,000	\$ 6,000	\$ 6,000
50228	Natural Gas/Propane	\$ 2,500	\$ 2,500	\$ 2,500
50230	Water-Facilities	\$ 770	\$ 770	\$ 1,000
50296	Trash Service	\$ 150	\$ 4,250	\$ 4,500
	Total	\$ 29,236	\$ 32,520	\$ 34,000

TOTAL SERVICES & SUPPLIES: \$ 497,754

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

	2019/20		2020/21
	Budget	Revised	Budget
50300 Equipment			
Fuel Station	\$ 46,646	\$ -	\$ 61,480
Vehicle Lift	\$ -	\$ 3,820	\$ -
Police Vehicles (1)	\$ -	\$ -	\$ 45,000
50301 Capital Improvement			
Gate Project	\$ 177,477	\$ -	\$ -
HVAC Replacement	\$ 67,500	\$ 59,550	\$ -
Total	\$ 291,623	\$ 63,370	\$ 106,480

TOTAL CAPITAL OUTLAY: \$ 106,480

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Contingency Reserve*:

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

2020/21 \$ 0

General Reserve Fund*:

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.

2020/21 \$ 0

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

Summary

	2019/20		2020/21
	Budget	Revised	Budget
TOTAL REVENUES:	\$ 1,900,733	\$ 1,619,333	\$ 1,839,719
TOTAL EXPENSES:	\$ 1,900,733	\$ 1,619,333	\$ 1,839,719
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.

SUPPLEMENTAL LAW ENFORCEMENT

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Fund Balance	\$ 16,926	\$ 17,068	\$ 16,926
COPS Program	\$ 140,000	\$ 155,947	\$ 156,000
Interest Revenue	\$ 750	\$ 750	\$ 500
Transfer In From General Fund	\$ -	\$ -	\$ -
Total	\$ 157,676	\$ 173,765	\$ 173,426

TOTAL REVENUES: \$ 173,426

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 64,541	\$ 69,439	\$ 67,251
Benefits	\$ 8,454	\$ 9,742	\$ 13,152
CalPERS - Current	\$ 8,412	\$ 9,051	\$ 8,772
Social Security	\$ 8,404	\$ 9,361	\$ 9,132
Unemployment	\$ 350	\$ 447	\$ 336
Workers Comp	\$ 5,273	\$ 5,874	\$ 5,730
Overtime	\$ 45,316	\$ 52,925	\$ 52,126
Total	\$ 140,750	\$ 156,839	\$ 156,500

TOTAL SALARIES & BENEFITS: \$ 156,500

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

	2019/20		2020/21
	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

Contingency Reserve:

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

2020/21 **\$ 0***

General Reserve Fund:

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.

2020/21 **\$ 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

	2019/20	2020/21	
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 16,926	\$ 17,068	\$ 16,926
TOTAL REVENUES:	\$ 140,750	\$ 156,697	\$ 156,500
TOTAL EXPENSES:	\$ 157,676	\$ 156,839	\$ 173,426
NET BALANCE:	\$ 0	\$ 16,926	\$ 0

SUPPLEMENTAL LAW ENFORCEMENT

Planned Expenditures

Anticipated Expenditures for FY 2020/21 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

	2019/20		2020/21	
	Budget	Revised	Budget	
Fund Balance	\$ 8,887	\$ 8,887	\$ 8,887	
AB109	\$ -	\$ -	\$ -	
Total	\$ 8,887	\$ 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

Contingency Reserve:

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

2020/21 **\$ 0***

General Reserve Fund:

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.

2020/21 **\$ 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

	2019/20		2020/21
	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

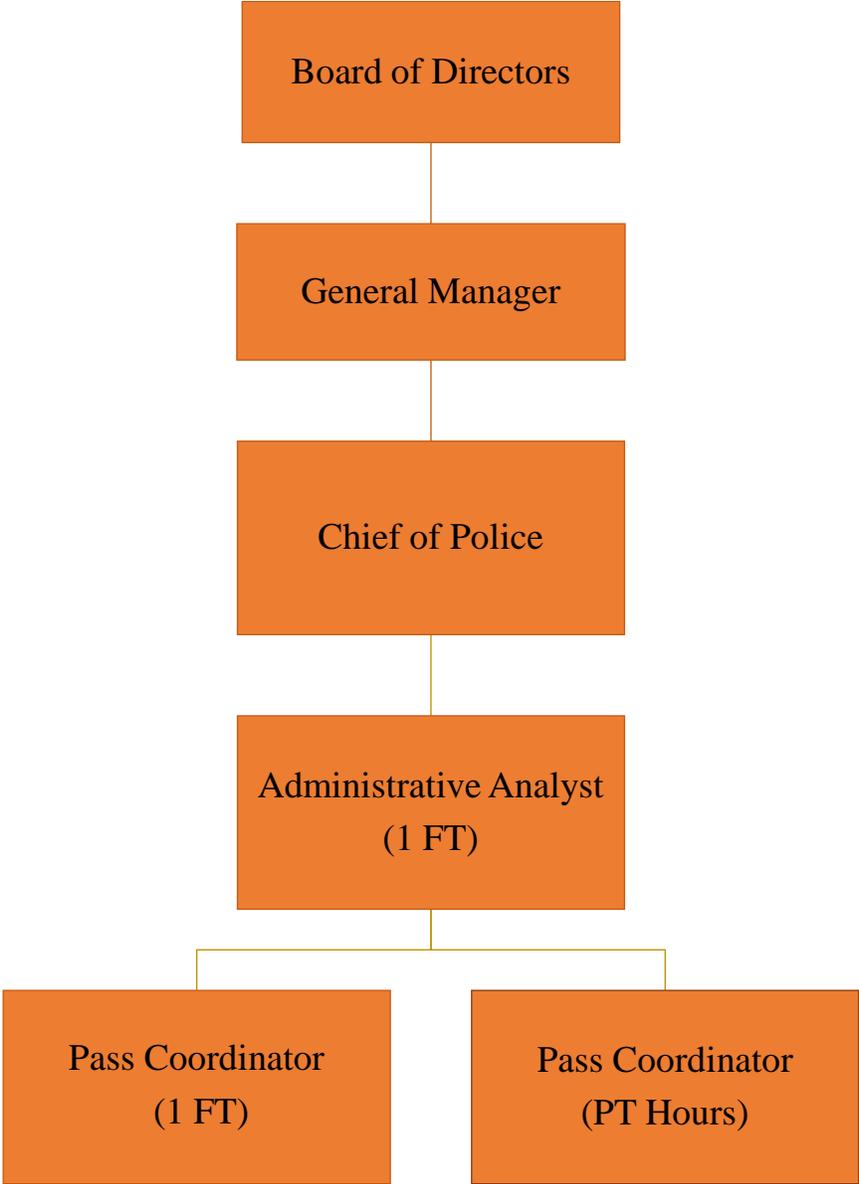
GENERAL FUND – ENTRY GATE

Budgetarily, the Entry Gate is a Special Revenue Fund and is intended to be funded through the Gate Special Tax of \$75 per parcel passed in 2006. This tax does not cover the full cost of operating the Entry Gate and the operation must be augmented by property tax from the General Fund.

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.

ENTRY GATE

Organizational Chart – Gate



Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Final
Gate Tax	\$ 262,500	\$ 257,500	\$ 262,500
RFID Sales	\$ -	\$ 50,600	\$ 50,000
Property Tax & Miscellaneous	\$ 459,984	\$ 351,120	\$ 300,826
Total	\$ 722,484	\$ 659,220	\$ 613,326

TOTAL REVENUES: \$ 613,326

GATE REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Preliminary
Wages	\$ 230,493	\$ 233,649	\$ 252,122
Benefits	\$ 17,489	\$ 17,086	\$ 17,172
CalPERS - Current	\$ 7,228	\$ 8,672	\$ 9,731
CalPERS - UAL	\$ 9,632	\$ 9,301	\$ 10,962
Social Security	\$ 17,459	\$ 18,551	\$ 19,547
Unemployment	\$ 4,725	\$ 4,895	\$ 4,630
Workers Comp	\$ 4,611	\$ 5,026	\$ 5,359
Overtime	\$ 1,000	\$ 10,000	\$ 5,000
Admin Overhead Allocation	\$ 111,761	\$ 119,132	\$ 146,532
General Services Overhead Allocation	\$ 28,841	\$ 27,396	\$ 28,351
Total	\$ 433,239	\$ 453,709	\$ 499,406

TOTAL SALARIES & BENEFITS: \$ 499,406

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

		2019/20		2020/21
		Budget	Revised	Final
50234	Equipment Repairs	\$ 500	\$ 500	\$ 1,000
50238	Equipment	\$ -	\$ 6,700	\$ -
50273	Computer Software	\$ 8,160	\$ 1,450	\$ 7,200
	Total	\$ 8,660	\$ 8,650	\$ 8,200

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Final
50266	Building Maintenance	\$ 500	\$ 1,000	\$ 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	\$ 8,100	\$ 7,850

Operations

		2019/20		2020/21
		Budget	Revised	Final
50206	Training/Travel	\$ 1,200	\$ 270	\$ 400
50241	Operations	\$ 1,500	\$ 1,500	\$ 1,500
50247	Signs, Reflectors and Markers	\$ -	\$ 240	\$ -
50250	Shop Supplies	\$ -	\$ 70	\$ -
50275	Safety and Protective	\$ 500	\$ 5,500	\$ 350
50288	Uniforms	\$ 3,000	\$ 2,500	\$ 2,500
50292	State/County Fees	\$ 600	\$ 200	\$ 200
	Total	\$ 6,800	\$ 10,280	\$ 4,950

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Final
50201	Public Notices	\$ 600	\$ 600	\$ 600
50203	Printing	\$ 3,000	\$ 5,000	\$ 3,000
50204	Postage/Shipping	\$ 50	\$ 200	\$ 200
50205	Office Supplies	\$ 8,000	\$ 6,000	\$ 5,500

ENTRY GATE

		2019/20		2020/21
		Budget	Revised	Final
50210	Recruitment	\$ -	\$ 300	\$ 300
50280	Contract Services	\$ 1,050	\$ 12,000	\$ 5,000
50281	Legal	\$ 1,000	\$ 2,000	\$ 2,000
50283	Audit	\$ 1,603	\$ 1,603	\$ -
50287	Outside Service	\$ 1,000	\$ 200	\$ 200
50291	Admin Services & Supplies OH Allocation	\$ 39,328	\$ 37,642	\$ 52,687
50291	General Svcs Services & Supplies OH Allocation	\$ 2,372	\$ 2,948	\$ 2,773
50293	Insurance Deductibles & Settlements	\$ 3,000	\$ 3,000	\$ 3,000
50298	District Insurance	\$ 108	\$ 108	\$ 150
	Total	\$ 61,111	\$ 71,601	\$ 75,410

Utilities

		2019/20		2020/21
		Budget	Revised	Final
50221	Electric-Facilities	\$ 3,000	\$ 3,760	\$ 3,760
50225	Phone-Facility	\$ 1,250	\$ 1,250	\$ 1,250
50230	Water-Facilities	\$ 1,790	\$ 1,790	\$ 2,000
50296	Trash Service	\$ 150	\$ -	\$ -
	Total	\$ 6,190	\$ 6,800	\$ 7,010

TOTAL SERVICES & SUPPLIES: \$ 103,420

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

		2019/20		2020/21
		Budget	Revised	Final
50300	Equipment			
	Driver's License Scanner	\$ -	\$ -	\$ 5,500
50301	Capital Improvements			
	Gate Project	\$ 198,634	\$ 100,080	\$ -
	Gate Roof Replacement	\$ -	\$ -	\$ 5,000
	Total	\$ 198,634	\$ 100,080	\$ 10,500

TOTAL CAPITAL OUTLAY: \$ 10,500

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Contingency Reserve:

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

2020/21 \$ 0

General Reserve Fund:

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.

2020/21 \$ 0*

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

Summary

	2019/20		2020/21
	Budget	Revised	Budget
TOTAL REVENUES:	\$ 722,484	\$ 659,220	\$ 613,326
TOTAL EXPENSES:	\$ 722,484	\$ 659,220	\$ 613,326
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 Five of the lease agreement states that this 7% (less holdback) of the property tax shall be used for lakefill purposes.

Activities other than lakefill 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 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Transfer in Property Tax (7%)	\$ 114,247	\$ 113,582	\$ 116,109
Total	\$ 114,247	\$ 113,582	\$ 116,109

TOTAL LAKEFILL REVENUES: \$ 116,109

Planned Expenditures:

Anticipated Lakefill Expenses for FY 2020/21 include the following:

Lakefill Expenses

	2019/20		2020/21
	Budget	Revised	Budget
50229 Water- Lakefill	\$ 114,247	\$ 114,247	\$ 129,693
Total	\$ 114,247	\$ 114,247	\$ 129,693

TOTAL LAKEFILL EXPENSES: \$ 129,693

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
FUND BALANCE	\$ 0	\$ 14,249	\$ 13,584
TOTAL LAKEFILL REVENUES:	\$ 114,247	\$ 113,582	\$ 116,109
TOTAL LAKEFILL EXPENSES:	\$ 114,247	\$ 114,247	\$ 129,693
NET BALANCE:	\$ 0	\$ 13,584	\$ 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 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
5% Holdback	\$ 6,013	\$ 5,978	\$ 6,111
Transfer in Property Tax	\$ 99,654	\$ 80,634	\$ 103,759
Reimbursed Expense	\$ -	\$ 10,936	\$ 14,670
Other Miscellaneous Revenue	\$ -	\$ -	\$ -
Total	\$ 105,667	\$ 97,548	\$ 124,540

TOTAL OTHER REVENUES: \$ 124,540

Planned Expenditures:

Anticipated Other Expenditures for FY 2020/21 include the following:

Salaries & Benefits

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -
CalPERS - Current	\$ -	\$ -	\$ -
CalPERS - UAL	\$ -	\$ -	\$ -
Social Security	\$ -	\$ -	\$ -
Unemployment	\$ -	\$ -	\$ -
Workers Comp	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -
Admin Overhead Allocation	\$ 59,064	\$ 63,039	\$ 70,578
General Services Overhead Allocation	\$ -	\$ -	\$ -
Total	\$ 59,064	\$ 63,039	\$ 70,578

TOTAL SALARIES & BENEFITS: \$ 70,578

See Supporting Documents: District-Wide Cost Allocation Plan

PARKS & RECREATION

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

		2019/20		2020/21
		Budget	Revised	Budget
50270	Bark Beetle	\$ 10,000	\$ -	\$ 10,000
	Total	\$ 10,000	\$ -	\$ 10,000

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50280	Contract Services	\$ 20	\$ -	\$ -
50281	Legal	\$ 3,000	\$ 3,000	\$ 3,000
50283	Audit	\$ 680	\$ 680	\$ -
50291	Admin Services & Supplies OH Allocation	\$ 20,784	\$ 19,893	\$ 25,109
50298	District Insurance	\$ 10,936	\$ 10,936	\$ 14,670
	Total	\$ 35,420	\$ 34,509	\$ 42,779

Utilities

TOTAL SERVICES & SUPPLIES: \$ 52,779

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

	2019/20		2020/21	
	Budget	Revised	Final	
Transfer to GF - Admin HVAC	\$ 1,183	\$ -	\$ 1,183	
Total	\$ 1,183	\$ -	\$ 1,183	

TOTAL TRANSFERS OUT: \$ 1,183

TOTAL OTHER EXPENSES: \$ 124,540

Summary

	2019/20		2020/21	
	Budget	Revised	Budget	
TOTAL OTHER REVENUES:	\$ 105,667	\$ 97,548	\$ 124,540	
TOTAL OTHER EXPENSES:	\$ 105,667	\$ 97,548	\$ 124,540	
NET BALANCE:	\$ 0	\$ 0	\$ 0	

Roads

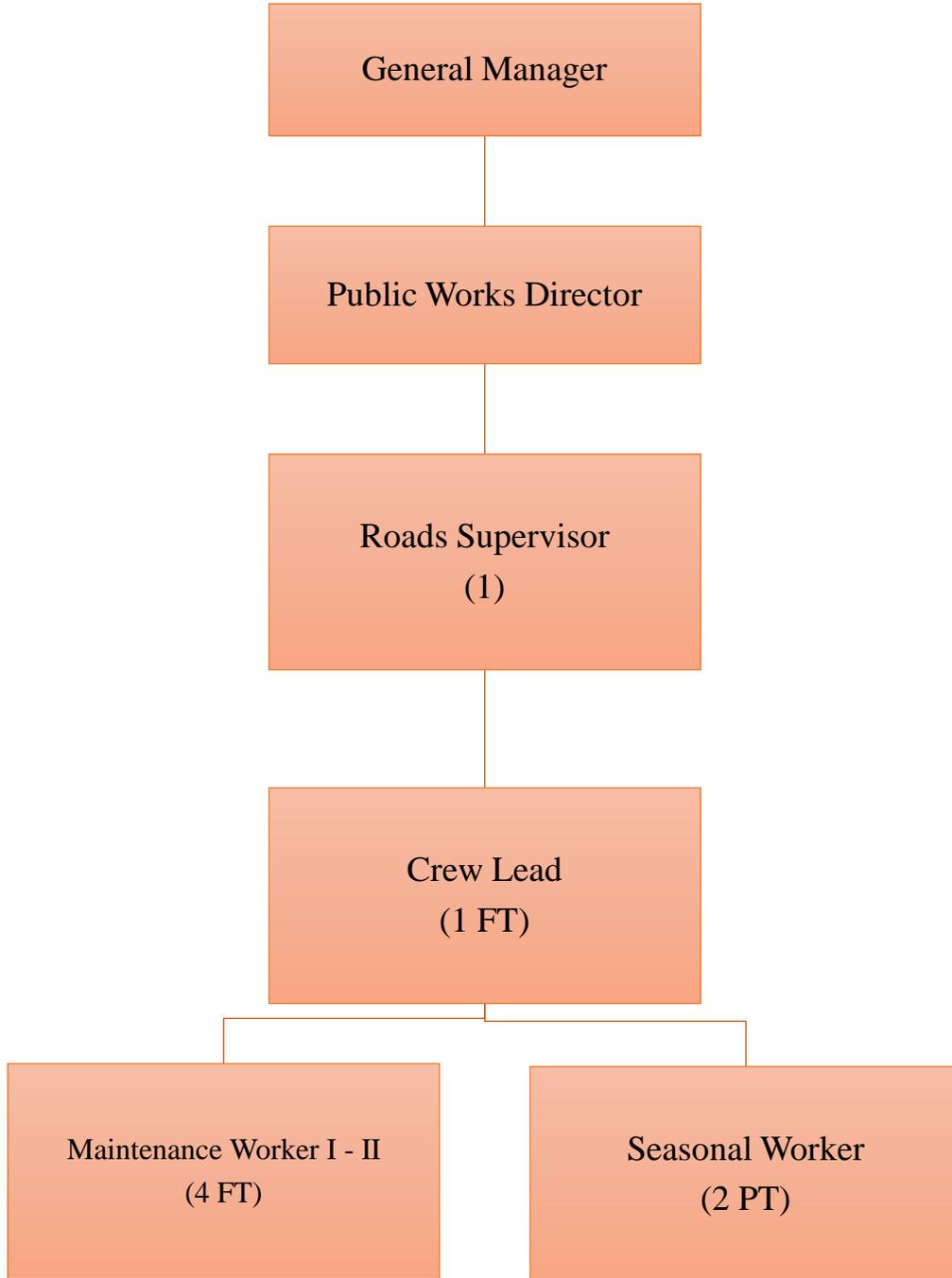
ROADS – FUND 48

Budgetarily, Roads is a separate Fund and is primarily sourced from the \$340 per parcel 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 rights of way, shoulders, signage and various appurtenances, snow removal/plowing, 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 2020/21.

Organizational Chart – Roads

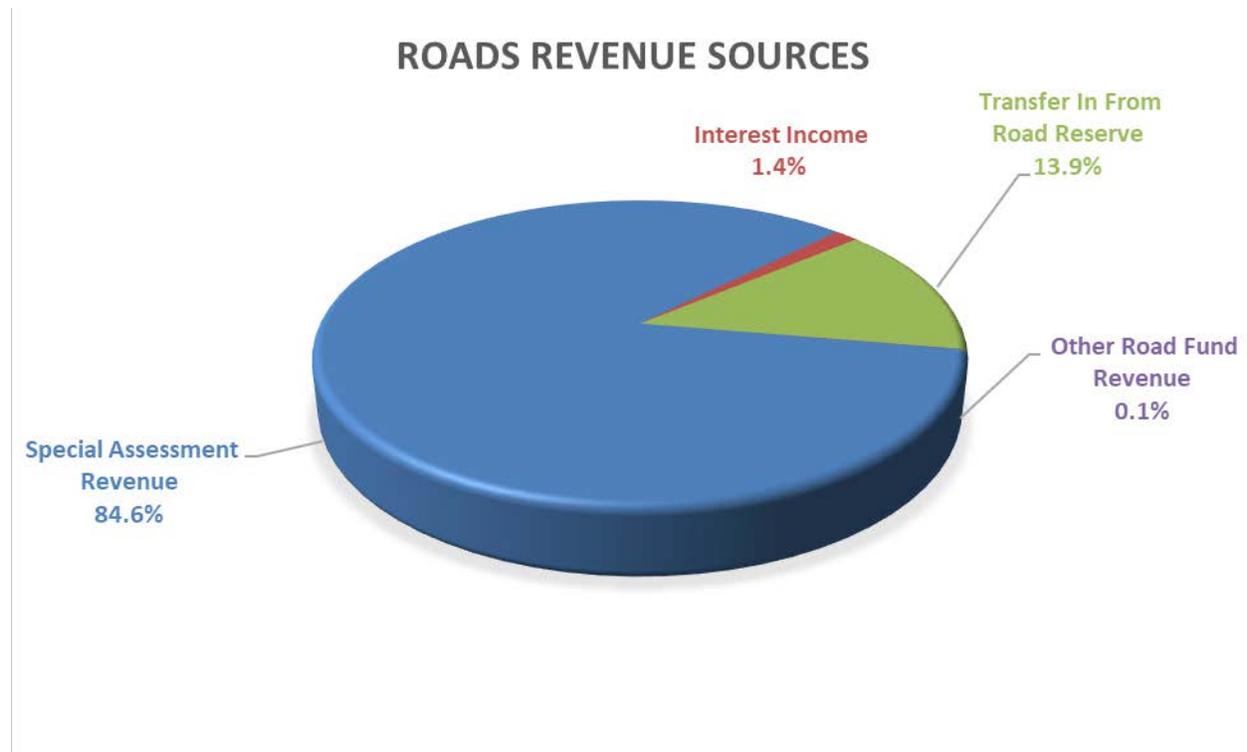


Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Special Assessment Revenue	\$ 1,200,000	\$ 1,167,500	\$ 1,200,000
Interest Income	\$ 36,000	\$ 30,000	\$ 20,000
Other Road Fund Revenue	\$ -	\$ 22,000	\$ 1,200
Transfer In From Road Reserve	\$ 196,905	\$ 196,905	\$ 196,905
Transfer In From General Fund	\$ -	\$ -	\$ -
Total	\$ 1,432,905	\$ 1,416,405	\$ 1,418,105

TOTAL REVENUES: \$ 1,418,105



Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 244,268	\$ 156,044	\$ 206,073
Benefits	\$ 31,905	\$ 20,952	\$ 29,190
CalPERS - Current	\$ 17,408	\$ 11,184	\$ 16,569
CalPERS - UAL	\$ 16,468	\$ 15,902	\$ 15,892
Social Security	\$ 20,599	\$ 14,232	\$ 18,060
Unemployment	\$ 1,890	\$ 1,288	\$ 1,317
Workers Comp	\$ 17,476	\$ 11,384	\$ 14,472
Overtime	\$ 25,000	\$ 30,000	\$ 30,000
Admin Overhead Allocation	\$ 145,419	\$ 147,590	\$ 163,101
General Services Overhead Allocation	\$ 238,855	\$ 230,111	\$ 257,023
Total	\$ 759,288	\$ 638,686	\$ 751,697

TOTAL SALARIES & BENEFITS: \$ 751,697

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 15,000	\$ 25,000	\$ 20,000
50234	Equipment Repairs	\$ 15,000	\$ 20,000	\$ 15,000
50236	Tires & Batteries	\$ 7,000	\$ 11,000	\$ 9,000
50238	Equipment	\$ 7,000	\$ 7,000	\$ 7,000
50251	Expendable Tools and Equipment	\$ 3,000	\$ 3,000	\$ 2,500
50273	Computer Software	\$ 8,850	\$ 3,100	\$ 3,100
	Total	\$ 55,850	\$ 69,100	\$ 56,600

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
50277	Custodial Supplies	\$ 750	\$ 600	\$ 600
50278	Custodial Services	\$ 3,600	\$ 2,925	\$ 3,600
	Total	\$ 6,350	\$ 5,525	\$ 6,200

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 3,500	\$ 4,374	\$ 4,500
50214	Emergency Preparedness	\$ 1,000	\$ 1,000	\$ 500
50215	Business Travel	\$ 500	\$ -	\$ 500
50217	Medical Misc.	\$ -	\$ 20	\$ -
50232	Motor Fuel	\$ 20,000	\$ 25,000	\$ 25,000
50240	Striping and Stenciling	\$ 60,000	\$ 130	\$ 60,000
50241	Operations	\$ 1,500	\$ 500	\$ 1,000
50242	Road Materials and Repairs	\$ 30,000	\$ 38,000	\$ 45,000
50243	Drainage	\$ 3,500	\$ 1,000	\$ 2,000
50247	Signs, Reflectors and Markers	\$ 10,000	\$ 10,000	\$ 10,000
50249	Snow Removal	\$ 40,000	\$ 19,032	\$ 25,000
50250	Shop Supplies	\$ 4,000	\$ 3,000	\$ 4,000

ROADS

	2019/20		2020/21
	Budget	Revised	Budget
50267	Guardrail Repair	\$ 150,000	\$ 134,805 \$ 150,000
50269	Weed Abatement	\$ 3,000	\$ 3,000 \$ 2,500
50275	Safety and Protective	\$ 3,500	\$ 3,500 \$ 2,500
50279	Inspections	\$ 1,000	\$ 1,000 \$ 1,000
50288	Uniforms	\$ 2,571	\$ 1,966 \$ 2,000
50292	State/County Fees	\$ 2,000	\$ 2,000 \$ 2,000
	Total	\$ 336,071	\$ 248,327 \$ 337,500

Professional & Administrative Services

	2019/20		2020/21
	Budget	Revised	Budget
50201	Public Notices	\$ 500	\$ 500 \$ 500
50203	Printing	\$ 250	\$ 250 \$ 250
50204	Postage/Shipping	\$ 100	\$ 270 \$ 100
50205	Office Supplies	\$ 2,000	\$ 2,000 \$ 1,000
50210	Recruitment	\$ -	\$ 300 \$ -
50280	Contract Services	\$ 450	\$ 450 \$ 450
50281	Legal	\$ 10,000	\$ 120,000 \$ 120,000
50282	Engineering	\$ 25,000	\$ 72,000 \$ 25,000
50283	Audit	\$ 4,120	\$ 4,120 \$ -
50287	Outside Service	\$ 8,000	\$ 4,389 \$ 5,000
50291	Admin Services & Supplies OH Allocation	\$ 51,173	\$ 48,978 \$ 58,450
50291	General Svcs Services & Supplies OH Allocation	\$ 19,646	\$ 24,417 \$ 25,140
50293	Insurance Deductibles & Settlements	\$ 2,500	\$ 2,500 \$ 2,500
50298	District Insurance	\$ 27,319	\$ 27,319 \$ 36,890
	Total	\$ 151,057	\$ 307,493 \$ 275,280

Utilities

	2019/20		2020/21
	Budget	Revised	Budget
50221	Electric-Facilities	\$ 6,000	\$ 6,000 \$ 6,000
50224	Phone-Cellular	\$ 1,488	\$ 750 \$ 1,500
50225	Phone-Facility	\$ 1,250	\$ 1,250 \$ 1,300
50228	Natural Gas/Propane	\$ 3,500	\$ 2,500 \$ 2,500
50296	Trash Service	\$ 750	\$ 600 \$ 600
	Total	\$ 12,988	\$ 11,100 \$ 11,900

TOTAL SERVICES & SUPPLIES: \$ 687,480

Debt Servicing

	2019/20		2020/21
	Budget	Revised	Budget
Bear Valley & Cumberland Project	\$ -	\$ -	\$ -
Principal	\$ 399,811	\$ 399,811	\$ 408,607
Interest	\$ 26,972	\$ 26,972	\$ 18,176
Total	\$ 426,783	\$ 426,783	\$ 426,783

TOTAL DEBT SERVICING: \$ 426,783

Capital Outlay

	2019/20		2020/21
	Budget	Revised	Budget
50300 Equipment			
Roller Compactor	\$ -	\$ -	\$ 65,000
50301 Capital Improvements			
Lakeview/Cumberland Culvert	\$ 20,200	\$ -	\$ 20,200
Entry Gate Project	\$ 947,207	\$ 30,180	\$ 365,000
Total	\$ 967,407	\$ 30,180	\$ 450,200

TOTAL CAPITAL OUTLAY: \$ 450,200

Transfers Out

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to GF- Fuel Station	\$ 37,314	\$ -	\$ 49,180
Transfer to GF- Vehicle Lift	\$ -	\$ 3,050	\$ -
Transfer to GF- Admin HVAC	\$ 2,913	\$ -	\$ 2,913
Total	\$ 40,226	\$ 3,050	\$ 52,093

TOTAL TRANSFERS OUT: \$ 52,093

Contingency Reserve:

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

2020/21 **\$ 0**

General Reserve:

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. See Fund 73 for General Reserve detail.

ROADS

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 1,380,818	\$1,597,066	\$ 1,273,227
TOTAL REVENUES:	\$ 1,432,905	\$1,416,405	\$ 1,418,105
TOTAL EXPENSES:	\$ 2,756,021	\$ 1,740,244	\$ 2,368,252
NET BALANCE:	\$ 57,702	\$ 1,273,227	\$ 323,080

Roads Reserve – Fund 73:

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 Road general reserve component is invested in the Kern County Treasury Pool, Local Agency Investment Fund (LAIF), and California Asset Management Program (CAMP).

Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Interest Income	\$ 15,015	\$ 9,500	\$ 2,000
Total	\$ 15,015	\$ 9,500	\$ 2,000

TOTAL REVENUES: \$ 2,000

Planned Expenditures

Anticipated Expenditures for FY 2020/21 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

	2019/20		2020/21
	Budget	Revised	Budget
Transfer Out To Roads Fund	\$ 196,905	\$ 196,905	\$ 196,905
Total	\$ 196,905	\$ 196,905	\$ 196,905

TOTAL TRANSFERS OUT: \$ 196,905

ROADS

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 614,723	\$ 615,200	\$ 427,795
TOTAL REVENUES:	\$ 15,015	\$ 9,500	\$ 2,000
TOTAL EXPENSES:	\$ 196,905	\$ 196,905	\$ 196,905
NET BALANCE:	\$ 432,833	\$ 427,795	\$ 232,890

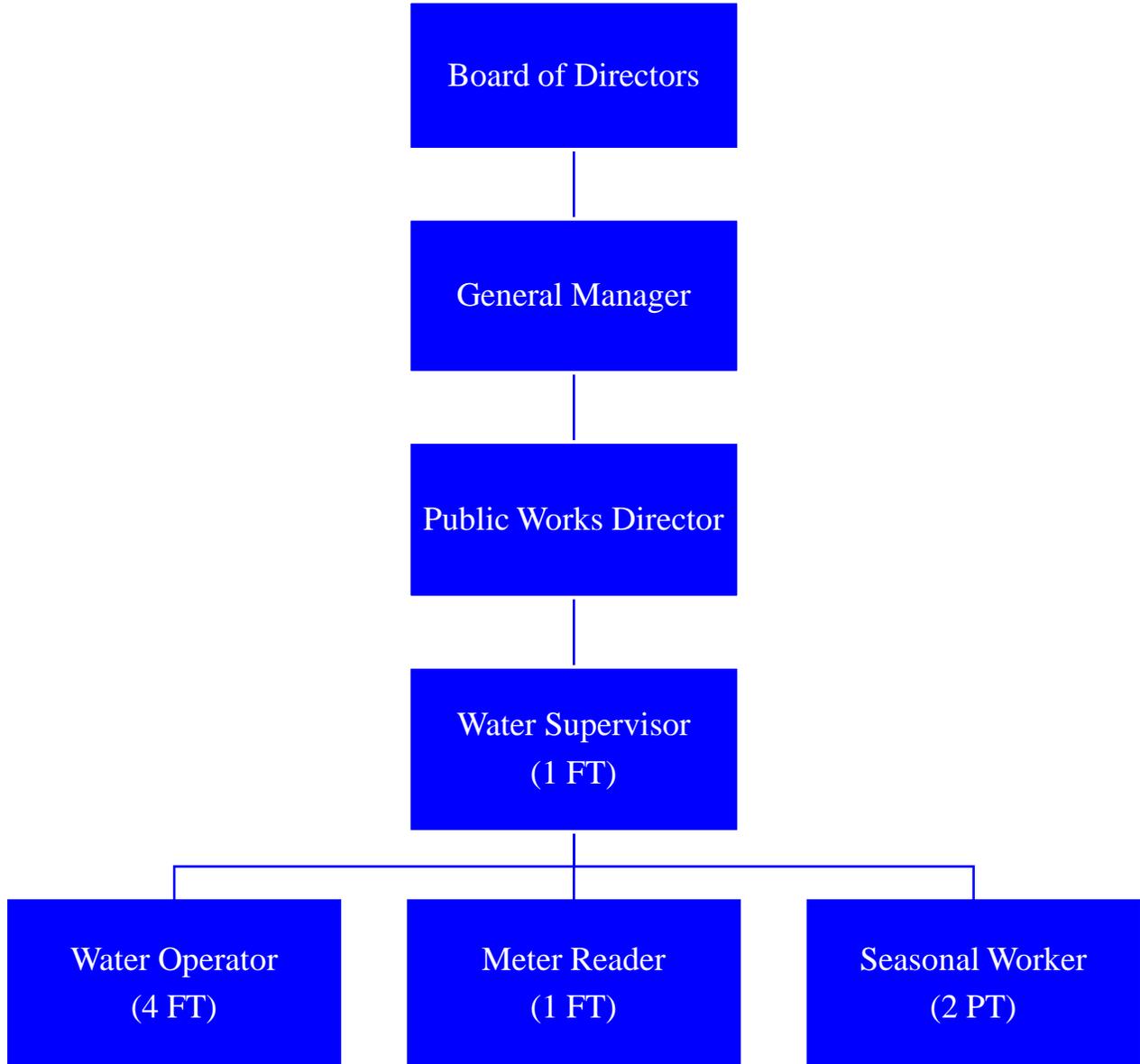
Water

WATER ENTERPRISE – FUND 42

Budgetarily, Water is a separate enterprise fund and is primarily sourced from the water utility via rate payers. A necessary correction to the Water budget implemented in FY 2015/16 was to reimburse the Roads Fund for water infrastructure and leaks repaired by the Roads Division. This methodology continues in FY 2020/21. 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: wells, storage tanks, booster stations, pump houses, fire hydrants and other fire suppression infrastructure, in addition to approximately 120 miles of mainline pipe, most of which is under centerline of the roads, and several thousand feet of laterals, valves and connections, and service lines.

Organizational Chart – Water Division

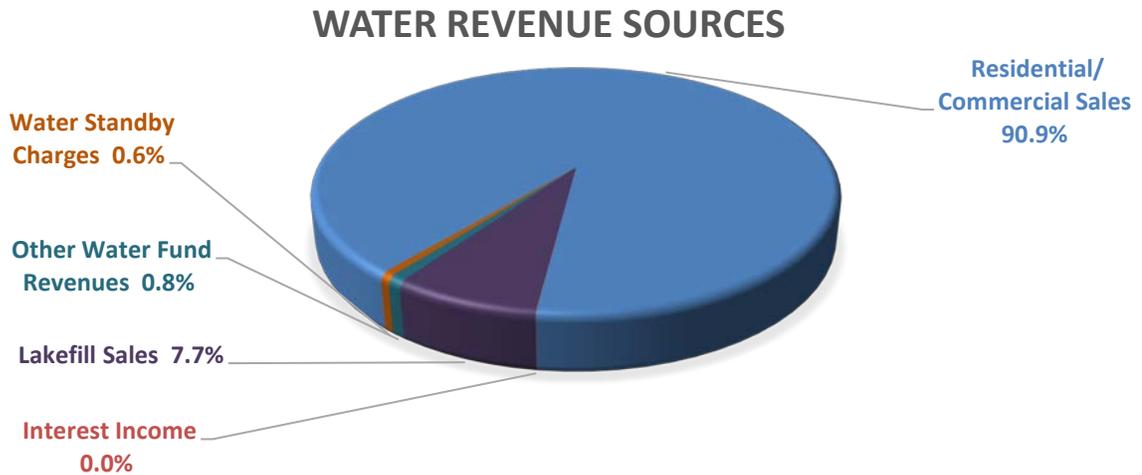


Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Residential/ Commercial Sales	\$ 3,280,772	\$ 2,920,000	\$ 4,018,634
Lakefill Sales	\$ 342,779	\$ 175,000	\$ 340,777
Interest Income	\$ 4,500	\$ -	\$ 1,000
Other Water Fund Revenues	\$ 25,500	\$ 35,000	\$ 35,000
Water Standby Charges	\$ 25,000	\$ 25,000	\$ 25,000
Transfer In From General Fund	\$ 135,350	\$ -	\$ -
Transfer In From Parks & Rec	\$ -	\$ -	\$ -
Transfer In From Wastewater Ent. Fund	\$ -	\$ -	\$ -
Transfer In From Roads Ent. Fund	\$ -	\$ -	\$ -
Transfer In From Solid Waste Ent. Fund	\$ -	\$ -	\$ -
Transfer In From Water Development Fund	\$ -	\$ -	\$ -
Transfer In From Reserve	\$ 304,742	\$ 362,482	\$ -
Total	\$ 4,118,643	\$ 3,517,482	\$ 4,420,411

TOTAL REVENUES: \$ 4,420,411



Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 641,917	\$ 534,448	\$ 634,295
Benefits	\$ 98,979	\$ 71,985	\$ 87,815
CalPERS - Current	\$ 52,145	\$ 41,663	\$ 54,723
CalPERS - UAL	\$ 44,515	\$ 42,984	\$ 47,663
Social Security	\$ 52,167	\$ 44,328	\$ 51,966
Unemployment	\$ 3,745	\$ 4,163	\$ 3,340
Workers Comp	\$ 37,560	\$ 30,898	\$ 36,558
Overtime	\$ 40,000	\$ 45,000	\$ 45,000
Admin Overhead Allocation	\$ 290,948	\$ 297,247	\$ 331,913
General Services Overhead Allocation	\$ 228,876	\$ 220,180	\$ 245,394
Total	\$ 1,490,853	\$ 1,332,897	\$ 1,538,668

TOTAL SALARIES & BENEFITS: \$ 1,538,668

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 4,500	\$ 7,000	\$ 7,000
50234	Equipment Repairs	\$ 4,000	\$ 6,000	\$ 6,000
50235	Equipment - Lease	\$ 2,000	\$ 4,000	\$ 4,000
50236	Tires & Batteries	\$ 4,000	\$ 7,000	\$ 7,000
50238	Equipment	\$ 3,000	\$ 3,000	\$ 3,000
50251	Expendable Tools and Equipment	\$ 1,500	\$ 3,000	\$ 4,000
50273	Computer Software	\$ 8,500	\$ 2,800	\$ 2,840
50274	Computer Hardware	\$ 2,000	\$ 2,000	\$ -
	Total	\$ 29,500	\$ 34,800	\$ 33,840

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 1,500	\$ 1,500	\$ 10,000
50277	Custodial Supplies	\$ 750	\$ 750	\$ 750
50278	Custodial Services	\$ 3,600	\$ 2,700	\$ 3,600
	Total	\$ 5,850	\$ 4,950	\$ 14,350

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 2,500	\$ 3,500	\$ 3,500
50213	Conservation	\$ 11,500	\$ 11,500	\$ 11,500
50214	Emergency Preparedness	\$ 250	\$ 250	\$ 250
50215	Business Travel	\$ 250	\$ 250	\$ 250
50217	Medical Misc.	\$ -	\$ 180	\$ -
50232	Motor Fuel	\$ 19,000	\$ 30,000	\$ 30,000
50241	Operations	\$ 1,000	\$ 1,500	\$ 1,500
50242	Road Materials and Repairs	\$ 6,500	\$ 6,500	\$ 6,500
50244	System Repair & Maintenance	\$ 65,000	\$ 65,000	\$ 65,000
50247	Signs, Reflectors and Markers	\$ 100	\$ 100	\$ 100
50250	Shop Supplies	\$ 150	\$ 250	\$ 250
50252	Well Repair	\$ 3,500	\$ 4,500	\$ 4,500
50253	Booster Repair	\$ 10,000	\$ 20,000	\$ 20,000

WATER

	2019/20		2020/21
	Budget	Revised	Budget
50254 Contracted Well Maintenance	\$ 76,286	\$ 76,286	\$ 76,286
50255 Water Tank Maintenance and Repair	\$ 226,600	\$ 230,580	\$ 237,500
50256 Water Meters	\$ 5,500	\$ 5,500	\$ 30,000
50257 Telemetry/SCADA	\$ 15,000	\$ 16,000	\$ 20,000
50259 Chemicals	\$ 3,500	\$ 6,000	\$ 6,000
50261 Fire Hydrant	\$ 8,500	\$ 8,500	\$ 8,500
50269 Weed Abatement	\$ 2,000	\$ 2,000	\$ 2,000
50275 Safety and Protective	\$ 3,500	\$ 3,500	\$ 3,500
50279 Inspections	\$ 500	\$ 600	\$ 600
50285 Lab Analysis	\$ 20,000	\$ 15,000	\$ 15,000
50288 Uniforms	\$ 2,700	\$ 2,700	\$ 2,700
50292 State/County Fees	\$ 21,000	\$ 18,000	\$ 18,000
50299 Purchased Water & Water Banking	\$ 420,000	\$ 400,000	\$ 420,000
50401 Uncollectable Debt	\$ 2,500	\$ 2,500	\$ 2,500
Total	\$ 927,336	\$ 930,696	\$ 985,936

Professional & Administrative Services

	2019/20		2020/21
	Budget	Revised	Budget
50201 Public Notices	\$ 5,000	\$ 5,000	\$ 5,000
50202 Memberships & Dues	\$ 2,000	\$ 2,000	\$ 2,100
50203 Printing	\$ 13,500	\$ 13,500	\$ 13,500
50204 Postage/Shipping	\$ 500	\$ 530	\$ 500
50205 Office Supplies	\$ 2,500	\$ 2,500	\$ 2,500
50210 Recruitment	\$ -	\$ 400	\$ -
50280 Contract Services	\$ 22,500	\$ 2,400	\$ 22,400
50281 Legal	\$ 25,000	\$ 60,000	\$ 25,000
50283 Audit	\$ 9,551	\$ 9,551	\$ -
50284 Consulting	\$ 187,100	\$ -	\$ 100,000
50287 Outside Service	\$ 3,500	\$ 12,500	\$ 12,500
50291 Admin Services & Supplies OH Allocation	\$ 102,384	\$ 97,993	\$ 118,547
50291 General Svcs Services & Supplies OH Allocation	\$ 18,825	\$ 23,397	\$ 24,005
50293 Insurance Deductibles & Settlements	\$ 10,000	\$ 10,000	\$ 10,000
50298 District Insurance	\$ 30,912	\$ 30,912	\$ 41,880
Total	\$ 433,272	\$ 270,683	\$ 377,932

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 2,500	\$ 2,500	\$ 2,500
50222	Electric-Wells	\$ 139,000	\$ 120,000	\$ 125,000
50223	Electric-Boosters	\$ 185,000	\$ 190,000	\$ 190,000
50224	Phone-Cellular	\$ 2,880	\$ 2,750	\$ 2,750
50225	Phone-Facility	\$ 2,000	\$ 1,400	\$ 1,400
50226	Phone-Telemetry	\$ -	\$ 270	\$ 270
50228	Natural Gas/Propane	\$ 1,750	\$ 1,750	\$ 1,750
50296	Trash Service	\$ 550	\$ 2,000	\$ 2,000
	Total	\$ 333,680	\$ 320,670	\$ 325,670

TOTAL SERVICES & SUPPLIES: \$ 1,737,728

Debt Servicing

		2019/20		2020/21
		Budget	Revised	Budget
21361	Principal	\$ 40,792	\$ 40,792	\$ 41,987
50721	Interest	\$ 19,727	\$ 19,727	\$ 18,515
50722	Fees	\$ 2,081	\$ 2,081	\$ 1,959
	Total	\$ 62,600	\$ 62,600	\$ 62,460

TOTAL DEBT SERVICING: \$ 62,

Capital Outlay

		2019/20		2020/21
		Budget	Revised	Budget
50300	Equipment			
	Booster Pump Repair - Booster 6A	\$ 7,000	\$ -	\$ -
	Booster Pump Repair - Booster 8A	\$ 4,500	\$ -	\$ -
	Booster Pump Repair - Oakflat	\$ 190,000	\$ -	\$ 242,000
	Electrical Panel Replacements - Booster 2D-2	\$ 52,000	\$ 55,000	\$ -
	Electrical Panel Replacements - Oakflat	\$ 52,000	\$ -	\$ -
	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	\$ -
	Well 33 - Pump Replacement	\$ 40,000	\$ -	\$ -
	Lakefill Wells - Repairs	\$ -	\$ -	\$ -
	Mainline Replacement - Foxridge	\$ 5,000	\$ 5,000	\$ -
	Mainline Replacement - Port Royal/Aqua Villa	\$ -	\$ -	\$ 500,000

WATER

	2019/20		2020/21
	Budget	Revised	Budget
50301 Capital Improvement			
Entry Gate Project	\$ 60,645	\$ -	\$ -
Rehab Well 31	\$ 162,500	\$ 162,500	\$ -
Rehab Well 32	\$ 162,500	\$ 162,500	\$ -
Well 25 Demo	\$ -	\$ 7,000	\$ -
Rehab Well 3	\$ -	\$ 60,000	\$ -
Pressure Reducing Station - Deertrail	\$ 6,000	\$ -	\$ -
Pressure Reducing Station - Deertrail	\$ 6,000	\$ -	\$ -
Pressure Reducing Station Upgrades	\$ -	\$ -	\$ 12,000
Total	\$ 748,145	\$ 754,200	\$ 754,000

TOTAL CAPITAL OUTLAY: \$ 754,000

Transfers Out

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to GF- Fuel Station	\$ 37,086	\$ -	\$ 48,880
Transfer to GF- Vehicle Lift	\$ -	\$ 3,030	\$ -
Transfer to GF- Admin HVAC	\$ 5,828	\$ -	\$ 5,828
Transfer to Development Fund	\$ 44,493	\$ 979	\$ 61,497
Total	\$ 87,406	\$ 4,009	\$ 116,205

TOTAL TRANSFERS OUT: \$ 116,205

Contingency Reserve:

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

2020/21 **\$ 0**

General Reserve:

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. See Fund 70 for General Reserve details.

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 0	\$ 198,023	\$ 0
TOTAL REVENUES:	\$ 4,118,643	\$ 3,517,482	\$ 4,420,411
TOTAL EXPENSES:	\$ 4,118,643	\$ 3,715,505	\$ 4,209,061
NET BALANCE:	\$ 0	\$ 0	\$ 211,350

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 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Capacity Fees	\$ 37,775	\$ 75,550	\$ 37,775
Interfund Loan Transfer In	\$ 44,493	\$ 979	\$ 61,497
Total Revenue	\$ 82,268	\$ 76,529	\$ 99,272

TOTAL REVENUES: \$ 99,272

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

	2019/20		2020/21
	Budget	Revised	Budget
21361 Principal	\$ 64,833	\$ 64,833	\$ 66,732
50721 Interest	\$ 31,354	\$ 31,354	\$ 29,426
50722 Fees	\$ 3,308	\$ 3,308	\$ 3,113
Total	\$ 99,494	\$ 99,495	\$ 99,272

TOTAL DEBT SERVICING: \$ 99,272

WATER

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 17,226	\$ 22,966	\$ 0
TOTAL REVENUES:	\$ 82,268	\$ 76,529	\$ 99,272
TOTAL EXPENSES:	\$ 99,494	\$ 99,495	\$ 99,272
NET BALANCE:	\$ 0	\$ 0	\$ 0

Interfund Loans:

Amounts provided by other funds to 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
<u>FY 2017/18</u>	<u>\$ 8,774</u>
Total	\$ 575,342

Loan made by Water Reserve Fund 70:

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

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

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 \$4,530,000 in general obligation bonds that were issued in 2002 for water system improvements and to refund prior bonds. Payments are scheduled through August, 2027.

Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Water Bond Tax	\$ 11,363	\$ 104,000	\$ 15,274
Interest Income	\$ 4,221	\$ 4,221	\$ 2,000
Total	\$ 15,584	\$ 108,221	\$ 17,274

TOTAL REVENUES: \$ 17,274

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

	2019/20		2020/21
	Budget	Revised	Final
21355 Principal	\$ 67,000	\$ 67,000	\$ 67,000
50701 Interest	\$ 18,654	\$ 18,654	\$ 16,685
50722 Fees	\$ -	\$ -	\$ -
Total	\$ 85,654	\$ 85,654	\$ 83,685

TOTAL DEBT SERVICING: \$ 83,685

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

WATER

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 271,522	\$ 273,612	\$ 296,179
TOTAL REVENUES:	\$ 15,584	\$ 108,221	\$ 17,274
TOTAL EXPENSES:	\$ 85,654	\$ 85,654	\$ 83,685
NET BALANCE:	\$ 201,452	\$ 296,179	\$ 229,768

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).

Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Interest Revenue	\$ 20,000	\$ 16,000	\$ 5,000
Transfer In	\$ -	\$ -	\$ -
Total	\$ 20,000	\$ 16,000	\$ 5,000

TOTAL REVENUES: \$ 5,000

Planned Expenditures

Anticipated Expenditures for FY 2020/21 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

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to Water Enterprise	\$ 304,742	\$ 362,482	\$ -
Total	\$ 304,742	\$ 362,482	\$ -

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 839,854	\$ 1,087,911	\$ 741,429
TOTAL REVENUES:	\$ 20,000	\$ 16,000	\$ 5,000
TOTAL TRANSFER OUT:	\$ 304,742	\$ 362,482	\$ 0
NET BALANCE:	\$ 555,112	\$ 741,429	\$ 746,429

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.

The Wastewater operation is at a critical point. At the current utility rates, the fund is financially unable to cover the cost of operation, maintenance and necessary infrastructure replacement. Significant reinvestment is necessary; however, the funds are not available. Even with only one minor, but critical, project included in this fiscal year's budget, the Wastewater Reserve Fund will be depleted. Without a safety net, the operation will not be sustainable into the next fiscal year, and any unforeseen emergencies occurring in this fiscal year or following must be covered by the General Fund.

The District is currently pursuing a Rate Study to determine the full financial requirements of the Wastewater fund, both for current operation and future capital needs. Recommended rate increases will be implemented to cover existing operations and maintenance and build appropriate reserves. Because Wastewater is unable to fund these necessary studies, they will be paid via transfer from the General Fund.

WASTEWATER

Organizational Chart – Wastewater Division



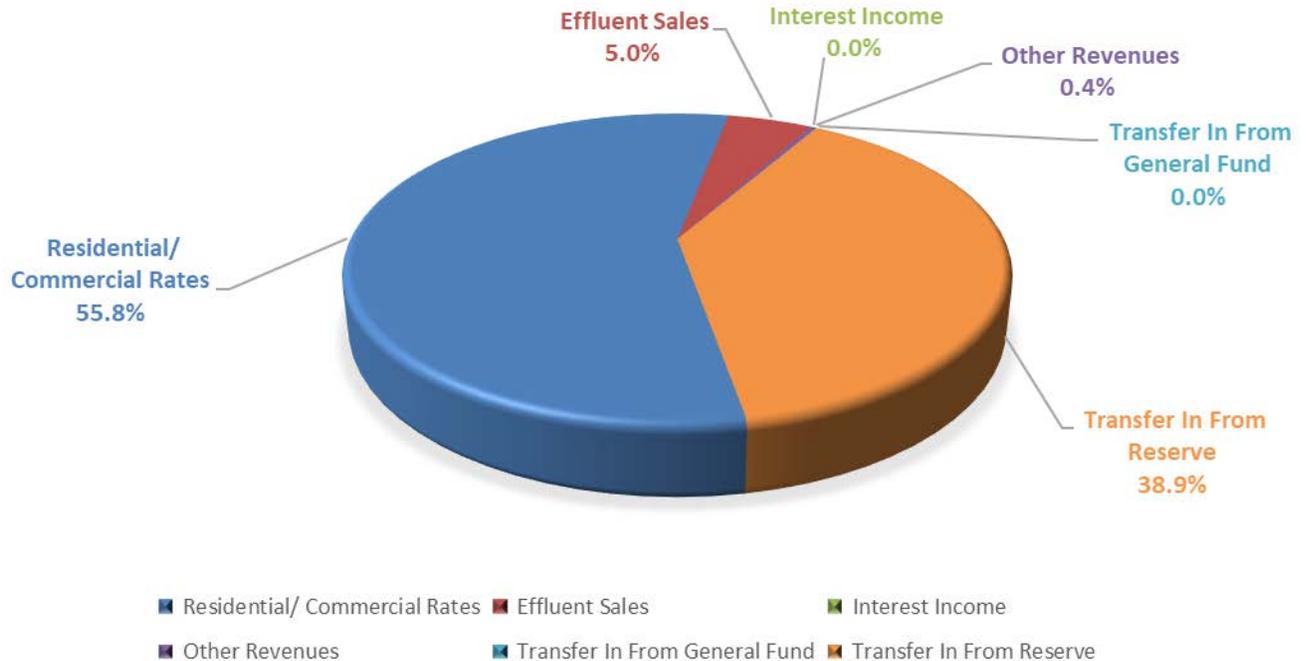
Funding & Revenue Sources

Anticipated Revenues for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Residential/ Commercial Rates	\$ 470,000	\$ 473,000	\$ 473,000
Effluent Sales	\$ 36,552	\$ 30,000	\$ 41,996
Interest Income	\$ 1,250	\$ (10)	\$ -
Other Revenues	\$ 1,250	\$ 3,000	\$ 3,000
Transfer In From General Fund	\$ 79,144	\$ 52,000	\$ -
Transfer In From Reserve	\$ 388,278	\$ 152,688	\$ 330,370
Total	\$ 976,474	\$ 710,678	\$ 848,366

TOTAL REVENUES: \$ 848,366

WASTE WATER REVENUE SOURCES



WASTEWATER

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ 218,837	\$ 221,409	\$ 238,339
Benefits	\$ 28,502	\$ 31,026	\$ 32,389
CalPERS - Current	\$ 17,856	\$ 17,642	\$ 20,888
CalPERS - UAL	\$ 17,122	\$ 16,533	\$ 19,517
Social Security	\$ 16,932	\$ 17,397	\$ 18,615
Unemployment	\$ 1,015	\$ 1,147	\$ 1,055
Workers Comp	\$ 14,830	\$ 15,218	\$ 16,289
Overtime	\$ 2,500	\$ 6,000	\$ 5,000
Admin Overhead Allocation	\$ 123,415	\$ 125,720	\$ 139,297
General Services Overhead Allocation	\$ 73,007	\$ 70,987	\$ 79,449
Total	\$ 514,016	\$ 523,079	\$ 570,839

TOTAL SALARIES & BENEFITS: \$ 570,839

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 2,000	\$ 3,000	\$ 3,000
50234	Equipment Repairs	\$ 500	\$ 750	\$ 750
50236	Tires & Batteries	\$ 650	\$ 650	\$ 650
50238	Equipment	\$ 2,500	\$ 2,500	\$ 2,500
50251	Expendable Tools and Equipment	\$ 1,500	\$ 1,500	\$ 1,500
50258	Lab & Related Equipment	\$ 4,000	\$ 4,000	\$ 4,000
50273	Computer Software	\$ 3,000	\$ 1,500	\$ 1,500
50274	Computer Hardware	\$ 2,000	\$ 2,000	\$ -
	Total	\$ 16,150	\$ 15,900	\$ 13,900

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
50271	Grounds Maintenance	\$ 300	\$ 2,000	\$ 2,000
50277	Custodial Supplies	\$ 550	\$ 550	\$ 550
50278	Custodial Services	\$ 1,200	\$ 900	\$ 1,200
	Total	\$ 4,050	\$ 5,450	\$ 5,750

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 500	\$ 1,600	\$ 1,600
50215	Business Travel	\$ 250	\$ 250	\$ 250
50217	Medical Misc.	\$ -	\$ 40	\$ -
50232	Motor Fuel	\$ 4,000	\$ 5,000	\$ 5,000
50241	Operations	\$ 1,000	\$ 1,000	\$ 1,000
50244	System Repair & Maintenance	\$ 10,000	\$ 10,000	\$ 10,000
50250	Shop Supplies	\$ 750	\$ 1,000	\$ 1,000
50259	Chemicals	\$ 14,000	\$ 14,000	\$ 14,000
50269	Weed Abatement	\$ 200	\$ 300	\$ 500
50275	Safety and Protective	\$ 3,500	\$ 3,500	\$ 3,500
50279	Inspections	\$ 300	\$ 300	\$ 300

WASTEWATER

		2019/20		2020/21
		Budget	Revised	Budget
50285	Lab Analysis	\$ 20,000	\$ 20,000	\$ 20,000
50288	Uniforms	\$ 1,200	\$ 1,500	\$ 1,500
50292	State/County Fees	\$ 7,000	\$ 7,610	\$ 8,290
50297	Biosolids Disposal	\$ 1,250	\$ 1,250	\$ 1,250
50401	Uncollectable Service	\$ 300	\$ 300	\$ 300
	Total	\$ 64,250	\$ 67,650	\$ 68,490

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50201	Public Notices	\$ 500	\$ 500	\$ 500
50202	Memberships & Dues	\$ 1,100	\$ 1,200	\$ 1,240
50203	Printing	\$ 3,000	\$ 2,250	\$ 2,250
50204	Postage/Shipping	\$ 50	\$ 230	\$ 250
50205	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000
50210	Recruitment	\$ -	\$ 300	\$ -
50280	Contract Services	\$ 920	\$ 250	\$ 500
50281	Legal	\$ 1,000	\$ 10,000	\$ 5,000
50283	Audit	\$ 2,171	\$ 2,500	\$ -
50284	Consulting	\$ 99,144	\$ 30,000	\$ 20,000
50287	Outside Service	\$ 5,500	\$ 5,500	\$ 5,500
50291	Admin Services & Supplies OH Allocation	\$ 43,429	\$ 41,566	\$ 49,806
50291	General Svcs Services & Supplies OH Allocation	\$ 6,005	\$ 7,463	\$ 7,769
50298	District Insurance	\$ 13,119	\$ 13,119	\$ 19,450
	Total	\$ 176,938	\$ 115,878	\$ 113,265

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 21,500	\$ 21,500	\$ 21,500
50224	Phone-Cellular	\$ 744	\$ 800	\$ 800
50225	Phone-Facility	\$ 700	\$ 800	\$ 800
50230	Water-Facilities	\$ 2,000	\$ 2,000	\$ 2,500
50296	Trash Service	\$ 275	\$ 300	\$ 300
	Total	\$ 25,219	\$ 25,400	\$ 25,900

TOTAL SERVICES & SUPPLIES: \$ 227,305

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

WASTEWATER

Capital Outlay

	2019/20		2020/21
	Budget	Revised	Budget
50300 Capital Equipment			
Aeration Tank Gearbox Replacement	\$ 15,000	\$ -	\$ -
Mainline Clean & Televisé	\$ 52,000	\$ 52,000	\$ -
50301 Capital Improvement			
Maintenance & Storage Shop	\$ 80,000	\$ -	\$ -
Plant Security / Safety Lighting	\$ 13,092	\$ -	\$ 13,092
Total	\$ 160,092	\$ 52,000	\$ 13,092

TOTAL CAPITAL OUTLAY: \$ 13,092

Transfers Out

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to GF- Fuel Station	\$ 5,599	\$ -	\$ 7,380
Transfer to GF- Vehicle Lift	\$ -	\$ 460	\$ -
Transfer to GF- Admin HVAC	\$ 2,472	\$ -	\$ 2,472
Transfer to Development	\$ 27,354	\$ 6,739	\$ 27,278
Total	\$ 35,425	\$ 7,199	\$ 37,130

TOTAL TRANSFERS OUT: \$ 37,130

Contingency Reserve:

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

2020/21 \$ 0

General Reserve:

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. See Fund 69 for Wastewater General Reserve detail.

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 19,666	\$ 101,877	\$ 0
TOTAL REVENUES:	\$ 976,474	\$ 710,678	\$ 848,366
TOTAL EXPENSES:	\$ 996,140	\$ 812,555	\$ 848,366
NET BALANCE:	\$ 0	\$ 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 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Capacity Fees	\$ 6,529	\$ 19,587	\$ 6,529
Interfund Loan Transfers In	\$ 27,354	\$ 6,739	\$ 27,278
Total	\$ 33,883	\$ 26,326	\$ 33,807

TOTAL REVENUES: \$ 33,807

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

	2019/20		2020/21
	Budget	Revised	Budget
21361 Principal	\$ 22,079	\$ 22,079	\$ 22,726
50721 Interest	\$ 10,678	\$ 10,678	\$ 10,021
50722 Fees	\$ 1,126	\$ 1,126	\$ 1,060
Total	\$ 33,883	\$ 33,883	\$ 33,807

TOTAL DEBT SERVICING: \$ 33,883

WASTEWATER

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING BALANCE:	\$ 0	\$ 7,557	\$ 0
TOTAL REVENUES:	\$ 33,883	\$ 26,326	\$ 33,883
TOTAL EXPENSES:	\$ 33,957	\$ 33,883	\$ 33,807
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
FY 2019/20	\$ 210
Total	\$ 136,225

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

Loan made from Water Reserve Fund 70:

FY 2009/10	\$ 34,475
FY 2010/11	\$ 33,682
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 2020/21 include the following:

	2019/20		2020/21	
	Budget	Revised	Budget	
Tax/Assessment Proceeds	\$ -	\$ 805	\$ -	
Interest Income	\$ -	\$ -	\$ -	
Total	\$ -	\$ 805	\$ -	

TOTAL REVENUES: \$ 0

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

TOTAL SALARIES & BENEFITS: \$ 0

Services & Supplies

TOTAL SERVICES & SUPPLIES: \$ 0

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

WASTEWATER

Capital Outlay

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

	2019/20		2020/21
	Budget	Revised	Budget
Transfer Out To General Fund	\$ -	\$ 843	\$ -
Total	\$ -	\$ 843	\$ -

TOTAL TRANSFERS OUT: \$ 0

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 0	\$ 38	\$ 0
TOTAL REVENUES:	\$ 0	\$ 805	\$ 0
TOTAL EXPENDITURES:	\$ 0	\$ 843	\$ 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).

Funding & Revenue Sources

Anticipated Revenue for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Interest Revenue	\$ 7,500	\$ 7,000	\$ 1,000
Transfer In From Wastewater Enterprise	\$ -	\$ -	\$ -
Transfer In From General Fund	\$ -	\$ 843	\$ -
Total	\$ 7,500	\$ 7,843	\$ 1,000

TOTAL REVENUES: \$ 1,000

Planned Expenditures

Anticipated Expenditures for FY 2020/21 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

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to Wastewater Enterprise	\$ 388,278	\$ 152,688	\$ 330,370
Total	\$ 388,278	\$ 152,688	\$ 330,370

TOTAL TRANSFERS OUT: \$ 330,370

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 485,690	\$ 489,356	\$ 344,510
TOTAL REVENUES:	\$ 7,500	\$ 7,843	\$ 1,000
TOTAL TRANSFER OUT:	\$ 388,278	\$ 152,688	\$ 330,370
NET BALANCE:	\$ 104,912	\$ 485,690	\$ 15,140

Solid Waste

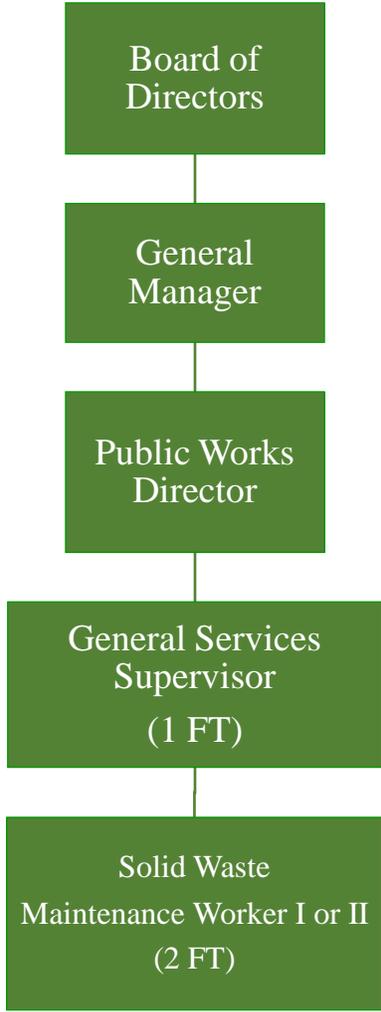
SOLID WASTE ENTERPRISE – FUND 49

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 must be undertaken to identify operational needs and recommended rate increases.

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.

SOLID WASTE

Organizational Chart – Solid Waste



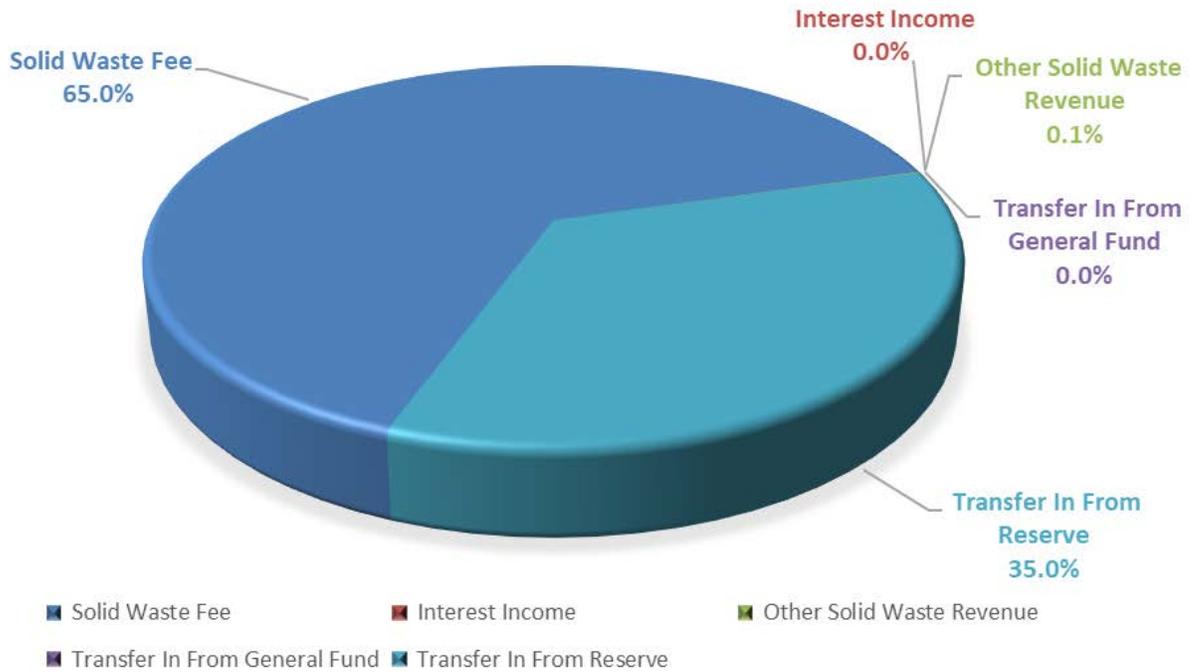
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Solid Waste Fee	\$ 555,000	\$ 555,000	\$ 555,000
Interest Income	\$ 1,000	\$ (10)	\$ -
Other Solid Waste Revenue	\$ 500	\$ 620	\$ 500
Transfer In From General Fund	\$ 5,000	\$ -	\$ -
Transfer In From Reserve	\$ 416,671	\$ 387,875	\$ 298,798
Total	\$ 978,171	\$ 943,485	\$ 854,298

TOTAL REVENUES: \$ 854,298

SOLID WASTE REVENUE SOURCES



SOLID WASTE

Planned Expenditures

Anticipated Expenditures for FY 2020/21 include the following:

Salaries & Benefits

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

	2019/20		2020/21
	Budget	Revised	Budget
Wages	\$ -	\$ 94,338	\$ 91,942
Benefits	\$ -	\$ 12,429	\$ 26,458
CalPERS - Current	\$ -	\$ 5,508	\$ 6,663
CalPERS - UAL	\$ -	\$ -	\$ 7,187
Social Security	\$ 803	\$ 10,277	\$ 8,181
Unemployment	\$ -	\$ 1,258	\$ 780
Workers Comp	\$ 973	\$ 10,593	\$ 9,746
Overtime	\$ 10,500	\$ 25,000	\$ 15,000
Admin Overhead Allocation	\$ 97,419	\$ 100,519	\$ 112,115
General Services Overhead Allocation	\$ 132,375	\$ 125,805	\$ 132,332
Total	\$ 242,071	\$ 385,727	\$ 410,403

TOTAL SALARIES & BENEFITS: \$ 410,403

SOLID WASTE

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

		2019/20		2020/21
		Budget	Revised	Budget
50231	Auto Repair	\$ 250	\$ 500	\$ 500
50234	Equipment Repairs	\$ 6,000	\$ 10,000	\$ 6,000
50235	Equipment - Lease	\$ 150	\$ 150	\$ 150
50236	Tires & Batteries	\$ 3,000	\$ 1,500	\$ 1,500
50238	Equipment	\$ 500	\$ 500	\$ 500
50251	Expendable Tools and Equipment	\$ 100	\$ 100	\$ 100
50273	Computer Software	\$ 1,400	\$ 800	\$ 800
	Total	\$ 11,400	\$ 13,550	\$ 9,550

Facilities & Grounds

		2019/20		2020/21
		Budget	Revised	Budget
50266	Building Maintenance	\$ 600	\$ 600	\$ 600
50277	Custodial Supplies	\$ 150	\$ 150	\$ 150
	Total	\$ 750	\$ 750	\$ 750

Operations

		2019/20		2020/21
		Budget	Revised	Budget
50206	Training/Travel	\$ 1,000	\$ -	\$ 500
50215	Business Travel	\$ 250	\$ 250	\$ 250
50232	Motor Fuel	\$ 9,000	\$ 15,000	\$ 10,000
50241	Operations	\$ 350	\$ 200	\$ 200
50242	Road Materials and Repairs	\$ -	\$ 600	\$ -
50247	Signs, Reflectors and Markers	\$ 1,500	\$ 1,500	\$ 1,500
50275	Safety and Protective	\$ 750	\$ 750	\$ 750
50279	Inspections	\$ 250	\$ 250	\$ 250
50288	Uniforms	\$ 500	\$ 600	\$ 600
50292	State/County Fees	\$ 11,500	\$ 12,000	\$ 12,500
50295	Solid Waste Processing	\$ 275,000	\$ 300,000	\$ 275,000
	Total	\$ 300,100	\$ 331,150	\$ 301,550

SOLID WASTE

Professional & Administrative Services

		2019/20		2020/21
		Budget	Revised	Budget
50201	Public Notices	\$ 5,000	\$ 2,500	\$ 2,500
50203	Printing	\$ 13,000	\$ 13,000	\$ 13,000
50204	Postage/Shipping	\$ 125	\$ 180	\$ 125
50205	Office Supplies	\$ 1,500	\$ 2,000	\$ 2,000
50210	Recruitment	\$ -	\$ 300	\$ -
50280	Contract Services	\$ 100	\$ 3,200	\$ 1,000
50281	Legal	\$ 4,000	\$ 4,000	\$ 10,000
50283	Audit	\$ 2,372	\$ 2,372	\$ -
50284	Consulting	\$ 5,000	\$ -	\$ 5,000
50287	Outside Service	\$ 1,000	\$ 13,500	\$ 12,500
50291	Admin Services & Supplies OH Allocation	\$ 34,281	\$ 32,811	\$ 39,927
50291	General Svcs Services & Supplies OH Allocation	\$ 10,888	\$ 13,532	\$ 12,932
50298	District Insurance	\$ 7,788	\$ 7,788	\$ 11,790
50401	Uncollectable Debt	\$ 250	\$ 250	\$ 250
	Total	\$ 85,304	\$ 95,433	\$ 111,024

Utilities

		2019/20		2020/21
		Budget	Revised	Budget
50221	Electric-Facilities	\$ 1,000	\$ 250	\$ 1,000
50224	Phone-Cellular	\$ -	\$ 150	\$ 750
50296	Trash Service	\$ 400	\$ 300	\$ 300
	Total	\$ 1,400	\$ 700	\$ 2,050

TOTAL SERVICES & SUPPLIES: \$ 424,924

Debt Servicing

TOTAL DEBT SERVICING: \$ 0

Capital Outlay

		2019/20		2020/21
		Budget	Revised	Budget
50301	Capital Improvement			
	Transfer Station Reconfiguration	\$ 325,000	\$ 200,000	\$ -
	Total	\$ 325,000	\$ 200,000	\$ -

TOTAL CAPITAL OUTLAY: \$ 0

Transfers Out

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to GF- Fuel Station	\$ 12,913	\$ -	\$ 17,020
Transfer to GF- Vehicle Lift	\$ -	\$ 1,060	\$ -
Transfer to GF- Admin HVAC	\$ 1,951	\$ -	\$ 1,951
Total	\$ 14,865	\$ 1,060	\$ 18,971

TOTAL TRANSFERS OUT: \$ 18,971

Contingency Reserve:

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

2020/21 \$ 0

General Reserve Fund:

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. See Fund 71 for General Reserve detail.

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 2,718	\$ 84,885	\$ 0
TOTAL REVENUES:	\$ 978,171	\$ 943,485	\$ 854,298
TOTAL EXPENSES:	\$ 980,889	\$ 1,028,370	\$ 854,298
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).

Funding & Revenue Sources

Anticipated Revenue for FY 2020/21 include the following:

	2019/20		2020/21
	Budget	Revised	Budget
Interest Income	\$ 15,712	\$ 11,000	\$ 1,000
Total	\$ 15,712	\$ 11,000	\$ 1,000

TOTAL REVENUES: \$ 1,000

Planned Expenditures

Anticipated Expenditures for FY 2020/21 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

	2019/20		2020/21
	Budget	Revised	Budget
Transfer to Solid Waste Enterprise	\$ 416,671	\$ 387,875	\$ 298,798
Total	\$ 416,671	\$ 387,875	\$ 298,798

TOTAL TRANSFERS OUT: \$ 298,798

Summary

	2019/20		2020/21
	Budget	Revised	Budget
BEGINNING FUND BALANCE:	\$ 745,958	\$ 747,718	\$ 370,842
TOTAL REVENUES:	\$ 15,712	\$ 11,000	\$ 1,000
TOTAL TRANSFER OUT:	\$ 416,671	\$ 387,875	\$ 298,798
NET BALANCE:	\$ 344,999	\$ 370,842	\$ 73,044

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 2020/21, the COLA is a 2.2% increase. Both the Full-Time & Part-Time Salary Scales incorporated this rate increase, effective July 1, 2020, in addition to the mandatory California minimum wage increase to \$14.00 per hour, effective January 1, 2021.

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 2020/21

The Fiscal Year 2020/21 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 Analyst	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 Assistant	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 II-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 Assistant	702	0.34	0.45
Laborer	832	0.40	0.53
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		9.51	
Affordable Care Act Full-Time Equivalent Positions		12.68	

Approved by the Board of Directors on June 26, 2020



Bear Valley Community Services District

Fiscal Year 2020/21 Regular Full-Time Salary Schedule

	Scale	A	B	C	D	E	F
Gate Pass Coordinator	1	2,427	2,548	2,675	2,809	2,950	3,097
Bookkeeper; Customer Service Specialist; Maintenance Worker I; Office Assistant; Reserve Officer; Wastewater Operator In Training; Water Operator In Training	2	3,467	3,640	3,822	4,014	4,214	4,425
Accountant I; Administrative Assistant; Billing Clerk; Equipment Operator; Maintenance Worker II; Mechanic; Police Technician; Wastewater Operator I; Water Operator I	3	4,507	4,733	4,969	5,218	5,479	5,753
Police Officer I; Wastewater Operator II; Water Operator II	4	4,733	4,969	5,218	5,479	5,753	6,040
Police Officer II; Roads Crew Lead; Senior Dispatcher; Wastewater Operator III; Water Operator III	5	4,969	5,218	5,479	5,753	6,040	6,342
Communications Specialist; Police Officer III; Wastewater Operator IV; Water Operator IV	6	5,218	5,479	5,753	6,040	6,342	6,659
Wastewater Operator V; Water Operator V	7	5,479	5,753	6,040	6,342	6,659	6,992
Accountant II; Administrative Analyst; Senior Police Officer	8	6,026	6,328	6,644	6,976	7,325	7,691
Supervisors - General Services, Roads, Wastewater, Water	9	6,629	6,961	7,309	7,674	8,058	8,461
Finance Manager; Sergeant	10	6,961	7,309	7,674	8,058	8,461	8,884
Finance Director	11	8,005	8,405	8,825	9,266	9,730	10,216
Department Heads - Administrative Services, Chief of Police, Public Works; Assistant to the GM	12	10,006	10,506	11,031	11,583	12,162	12,770
Assistant General Manager	13	11,507	12,082	12,686	13,320	13,986	14,686

Approved by the Board of Directors on June 26, 2020



Bear Valley Community Services District

Fiscal Year 2020/21 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, 2020</i> <i>Effective January 1, 2021*</i>	\$13.00 \$14.00	\$13.65 \$14.70	\$14.33 \$15.44	\$15.05 \$16.21	\$15.80 \$17.02	\$16.59 \$17.87
2	Intern Laborer	\$14.12	\$14.83	\$15.57	\$16.35	\$17.16	\$18.02
3	Bookkeeper Customer Service Specialist Office Assistant Wastewater Operator In Training Water Operator In Training Reserve Officer	\$19.99	\$20.99	\$22.04	\$23.14	\$24.30	\$25.51
4	Billing Clerk	\$26.00	\$27.30	\$28.67	\$30.10	\$31.60	\$33.18
5	Police Officer III	\$30.09	\$31.59	\$33.17	\$34.83	\$36.57	\$38.40

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 \$14.00/hour effective January 1, 2021.

Approved by the Board of Directors on June 26, 2020

SUPPORTING DOCUMENTS

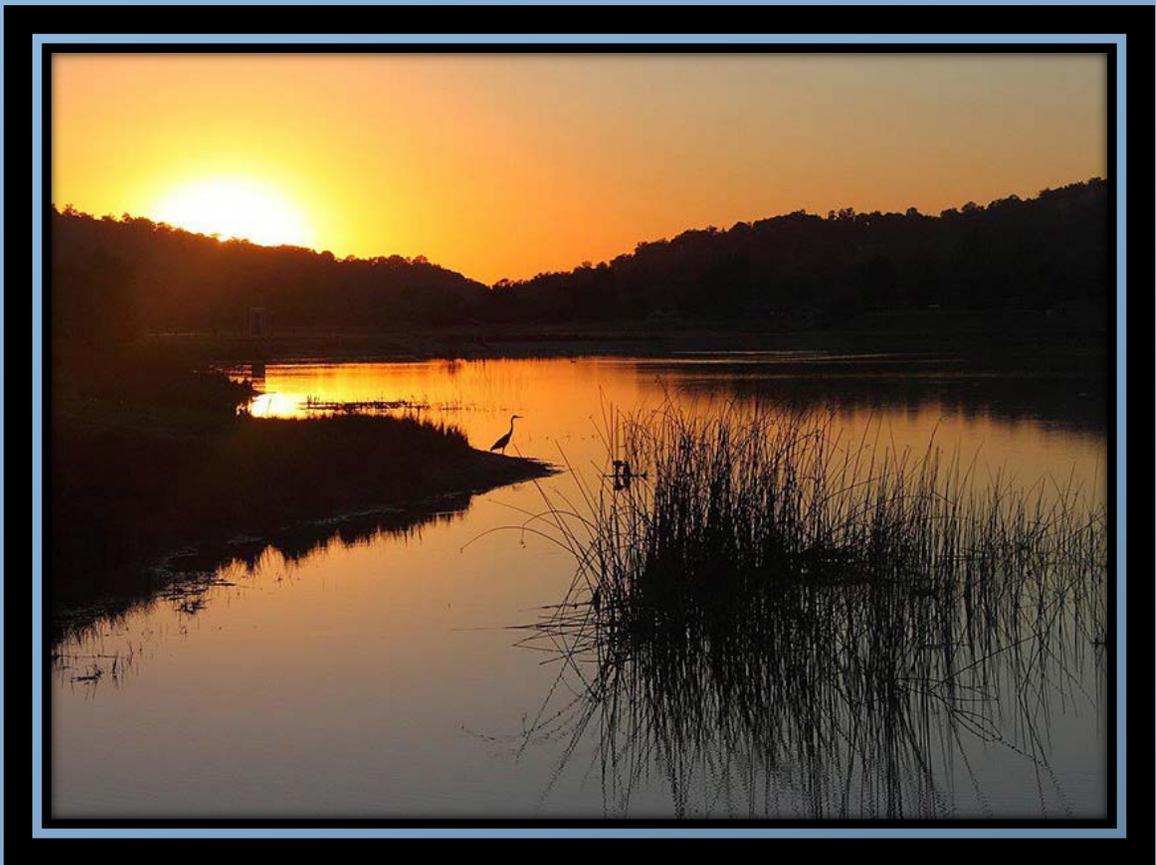


TABLE OF CONTENTS

I. DISTRICT WIDE COST ALLOCATION PLAN

II. BUDGET & FISCAL POLICIES

III. BUDGET WORKSHEETS
Capital Outlay Budget
Estimated Fund Balances
Interfund Transfers
5-Year Capital Improvement Plan – Water System

IV. BUDGET RESOLUTIONS

V. EXPENSE SUMMARY SHEETS

District-Wide Cost Allocation Plan



District-Wide Cost Allocation Plan

Fiscal Year 2020/2021

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%
	<u>17</u>	<u>100%</u>

- 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%
	<u>\$6,769,677</u>	<u>100%</u>

- 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 20/21									
	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	9.9%	8.7%	0.7%	52.3%	10.5%	9.8%	8.1%	100.0%	
PT Laborer	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 - \$1,150,790		
FY 20/21		
Department	2020-2021 Allocated Cost	Percentage
Police	\$187,253	16.3%
Gate	\$146,532	12.8%
Parks & Rec	\$70,578	6.1%
Water	\$331,913	28.8%
Wastewater	\$139,298	12.1%
Roads	\$163,101	14.2%
Solid Waste	\$112,115	9.7%
Total	\$1,150,790	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 - \$411,620		
FY 20/21		
Department	2020-2021 Allocated Cost	Percentage
Police	\$67,094	16.3%
Gate	\$52,687	12.8%
Parks & Rec	\$25,109	6.1%
Water	\$118,547	28.8%
Wastewater	\$49,806	12.1%
Roads	\$58,450	14.2%
Solid Waste	\$39,927	9.7%
Total	\$411,620	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								Total %
	Fleet Size	Building Ft ²	PD Work	Gate Work	Roads Work	Water Work	Wastewater Work	Solid Waste Work	
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 20/21								
	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 Assistant	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 - \$870,301		
FY 20/21		
Department	2020-2021 Allocated Cost	Percentage
Police	\$127,752	14.7%
Gate	\$28,351	3.3%
Parks & Rec	\$0	0.0%
Water	\$245,394	28.2%
Wastewater	\$79,449	9.1%
Roads	\$257,023	29.5%
Solid Waste	\$132,332	15.2%
Total	\$870,301	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 - \$85,119		
FY 20/21		
Department	2020-2021 Allocated Cost	Percentage
Police	\$12,500	14.7%
Gate	\$2,773	3.3%
Parks & Rec	\$0	0.0%
Water	\$24,005	28.2%
Wastewater	\$7,769	9.1%
Roads	\$25,140	29.5%
Solid Waste	\$12,932	15.2%
Total	\$85,119	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 2020-21

<u>Dept Project</u>	<u>Appropriation Amount</u>	<u>Funding Source</u>
Admin		
HVAC Replacement	5,653	General Fund
	1,183	Parks & Recreation Fund
	2,913	Roads Fund
	5,828	Water Enterprise Fund
	2,472	Wastewater Enterprise Fund
	1,951	Solid Waste Enterprise Fund
Total - HVAC Replacement	\$ 20,000	
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	
Police Department		
Marked Police Patrol Vehicle	45,000	General Fund
Total - Police Department Improvements	\$ 45,000	
Gate Department		
Driver's License Scanner	5,500	General Fund - Gate
Gate Roof Replacement	5,000	General Fund - Gate
Total - Gate Project	\$ 10,500	
Roads Department		
Lakeview / Cumberland Culvert	20,200	Roads Fund
Roller Compactor	65,000	Roads Fund
Gate Drainage	365,000	Roads Fund
Total - Roads Improvements	\$ 450,200	
Water Department		
Booster Pump Repair - Oakflat	242,000	Water Enterprise Fund
Mainline Replacement - Port Royal / Aqua Villa	500,000	Water Enterprise Fund
Pressure Reducing Station Upgrades	12,000	Water Enterprise Fund
Total - Water Improvements	\$ 754,000	
Wastewater Department		
Plant Security / Safety Lighting	13,092	Wastewater Enterprise Fund
Total - Wastewater Improvements	\$ 13,092	
Solid Waste Department		
Total - Solid Waste Improvements	\$ -	
Total Capital Improvements	\$ 1,492,792	

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

Fund	Estimated Beginning Fund Balance 7/1/2020	Proposed 2020-21			Transfers Out	Transfers In	Estimated Ending Fund Balance 6/30/2021
		Revenues	Expenditures	Capital Improvements			
<u>Governmental</u>							
General	2,982,836	2,572,957	2,374,315	275,500	(225,979)	136,807	2,816,806
Public Safety Realignment (AB109)	8,887	-	8,887	-	-	-	-
Supplemental Law Enforcement Services	16,926	156,500	173,426	-	-	-	-
Parks & Recreation	13,584	14,670	253,050	-	(1,183)	225,979	-
Roads	1,273,227	1,221,200	1,865,959	450,200	(52,093)	196,905	323,080
Roads Reserve	427,795	2,000	-	-	(196,905)	-	232,890
Water Bond Redemption	296,179	17,274	83,685	-	-	-	229,768
TOTAL:	5,019,434	3,984,601	4,759,322	725,700	(476,160)	559,691	3,602,544
<u>Water Enterprise Funds</u>							
Water Enterprise	-	4,420,411	3,338,856	754,000	(116,205)	-	211,350
Water Development	-	37,775	99,272	-	-	61,497	-
Water Reserve	741,429	5,000	-	-	-	-	746,429
TOTAL:	741,429	4,463,186	3,438,128	754,000	(116,205)	61,497	957,779
<u>Wastewater Enterprise Funds</u>							
Wastewater Enterprise	-	517,996	798,144	13,092	(37,130)	330,370	-
Wastewater Development	-	6,529	33,807	-	-	27,278	-
Wastewater Reserve	344,511	1,000	-	-	(330,370)	-	15,141
Wastewater AD 95-1 Bond	-	-	-	-	-	-	-
TOTAL:	344,511	525,525	831,951	13,092	(367,500)	357,648	15,141
<u>Solid Waste Enterprise Funds</u>							
Solid Waste Enterprise	-	555,500	835,327	-	(18,971)	298,798	-
Solid Waste Reserve	370,843	1,000	-	-	(298,798)	-	73,045
TOTAL:	370,843	556,500	835,327	-	(317,769)	298,798	73,045
TOTAL ALL FUNDS:	6,476,217	9,529,812	9,864,728	1,492,792	(1,277,634)	1,277,634	4,648,509

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

Transfer to Fund	Transfer From Fund	Amount	Description	Totals
General	Parks & Recreation	1,183	Admin HVAC	1,183
	Roads	49,180	Fuel Station	52,093
		2,913	Admin HVAC	
	Water	48,880	Fuel Station	54,708
		5,828	Admin HVAC	
	Wastewater	7,380	Fuel Station	9,852
		2,472	Admin HVAC	
	Solid Waste	17,020	Fuel Station	18,971
		1,951	Admin HVAC	
		Sub Total:	136,807	
Parks and Recreation	General Fund	122,220	Lakefill	225,979
		103,759	Parks and Recreation Operating Costs	
	Sub Total:	225,979		
Roads	Roads Reserve	196,905	Roads Debt Service	196,905
		Sub Total:	196,905	
Water Development	Water Enterprise	61,497	Water Debt Service	61,497
		Sub Total:	61,497	
Wastewater Enterprise	Wastewater Reserve	330,370	Wastewater Enterprise Operating & Capital Costs	330,370
		Sub Total:	330,370	
Wastewater Development	Wastewater Enterprise	27,278	Wastewater Debt Service	27,278
		Sub Total:	27,278	
Solid Waste Enterprise	Solid Waste Reserve	298,798	Solid Waste Enterprise Operating Costs	298,798
		Sub Total:	298,798	
TOTAL DISTRICT TRANSFERS:		1,277,634		

PROPOSED



Bear Valley CSD

PUBLIC WORKS DEPARTMENT

Water Division
5-Year Capital Improvement Plan
(revised 5/12/20)

(For illustrative purposes related to the topic of portable and stationary generator planned purchases, the applicable line items are emphasized in red.)

Project	Est. Cost	FY	Notes
Foxridge Mainline Replacement	\$ 5,000	19-20	<i>In-house project</i>
Well 31 Rehab	\$ 162,500	19-20	<i>Quotes final; present to B.O.D. 5/14/20</i>
Well 32 Rehab	\$ 162,500	19-20	<i>Quotes final; present to B.O.D. 5/14/20</i>
Well #25 Demo	\$ 7,000	19-20	<i>Quotes final; present to B.O.D. 5/14/20</i>
Stationary Backup Generator: CV#5	\$ 63,000	19-20	<i>Quotes final; present to B.O.D. 5/14/20</i>
Stationary Backup Generator: CV#6	\$ 63,000	19-20	<i>Quotes final; present to B.O.D. 5/14/20</i>
Well #3 Rehab	\$ 60,000	19-20	
2D-2 Electric Panel Replacement	\$ 55,000	19-20	<i>PO issued; work begins late May</i>
Generator Install Costs	\$ 51,200	19-20	<i>pads & installion for all new generator installs</i>
Portable Generator 50KW #1	\$ 25,000	19-20	<i>To bolster the portable generator effort; Sourcewell purchasing could make this possible by June 30)</i>
Portable Generator 50KW #2	\$ 25,000	19-20	
Portable Generator 50KW #3	\$ 25,000	19-20	
Portable Generator 50KW #4	\$ 25,000	19-20	
Portable Generator 50KW #5	\$ 25,000	19-20	
\$ 754,200			

Mainline Repl. Port Royal/Aqua Villa	\$ 500,000	20-21	
Oakflat Booster Repair	\$ 242,000	20-21	
Pressure Reducing Station Upgrades	\$ 12,000	20-21	
\$ 754,000			

Stationary Generator - Booster 3A	\$ 65,000	21-22	<i>As these are larger and more critical locations, these purchases will remove the need for portable generator protocols</i>
Stationary Generator - Booster 3C	\$ 50,000	21-22	
Well #30 Rehab	\$ 80,000	21-22	
Well #2 Rehab	\$ 60,000	21-22	
Well #29 Rehab	\$ 80,000	21-22	
Well #34 Rehab	\$ 80,000	21-22	
Well #36 Rehab	\$ 140,500	21-22	
Well #4 Rehab	\$ 80,000	21-22	

Booster Repair: 8A-2	\$ 10,000	21-22	
Booster Repair: 7C	\$ 10,000	21-22	
Booster Repair: 8C	\$ 10,000	21-22	
Booster Repair: 10A-2	\$ 10,000	21-22	
Booster Repair: 11A-2	\$ 10,000	21-22	
Pressure Reducing Stations: Cumberland Hill	\$ 15,000	21-22	
Electric Panel 2D-3	\$ 55,000	21-22	
\$ 755,500			

Well #37 Rehab	\$ 162,500	22-23	
GAC Filter Plant - CV#1	\$ 150,000	22-23	
Well #36 Electrical Panel Repl.	\$ 54,000	22-23	
Mainline Repl. - Frontier Adjustment	\$ 10,000	22-23	
Well CV#4 Rehab	\$ 162,500	22-23	
Main Gate Project	\$ 60,645	22-23	
Booster Repair: 6A-2	\$ 7,000	22-23	
Pressure Reducing Stations: Deertrail	\$ 18,000	22-23	
Pressure Reducing Stations: Remaining 14	\$ 42,000	22-23	
Site Security Fencing	\$ 35,000	22-23	
SCADA System Upgrade	\$ 55,000	22-23	
\$ 756,645			

Well CV#5 Rehab	\$ 162,500	23-24	
GAC Filter Plant - CV#2	\$ 150,000	23-24	
Mainline Repl. - Paramount	\$ 600,000	23-24	
Well #37 Electrical Panel Repl.	\$ 54,000	23-24	
Site Security Fencing	\$ 60,000	23-24	
SCADA System Upgrade	\$ 40,000	23-24	
\$ 754,000			

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. 19/20-29

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT ESTABLISHING THE FISCAL YEAR 2020/21 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 2020/21.

D. According to the Department of Finance, the percentage change in the Per Capita Personal Income is 3.73%, and the increase in population is 1.27%.

E. Based on the above data, the factor used to calculate the Fiscal Year 2020/21 appropriations limit is 1.0505.

F. The Fiscal Year 2019/20 appropriations limit for Bear Valley Community Services District was \$10,344,581. When multiplied by the allowed factor, the Fiscal Year 2020/21 appropriations limit is set at \$10,866,982.

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 2020/21 Appropriations Limit. The Board of Directors establishes the amount of \$10,866,982 as the District's Fiscal Year 2020/21 appropriations limit.

PASSED, APPROVED and ADOPTED on June 26, 2020, by the following vote:

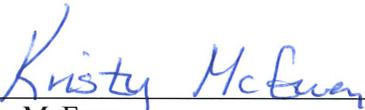
AYES:	Baron, Carlyn, Hahn, Quinn, Roberts
NOES:	None
ABSENT:	None
ABSTAIN:	None



Steven Roberts, Board President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 19/20-29 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 26, 2020.



Kristy McEwen,
Secretary to the Board of Directors



BEAR VALLEY COMMUNITY SERVICES DISTRICT

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

RESOLUTION 19/20-30

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2020/21

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 2020/21 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 2020/21; and,

WHEREAS, the Board of Directors of Bear Valley Community Services District has reviewed the adjustments to revenues and expenditures for the 2019/20 fiscal year as presented in the 2020/21 budget; and,

WHEREAS, the 2020/21 fiscal year budget contains a cost of living adjustment to employee salary and wages in the amount of 2.20 percent and is effective with the first pay period in the 2020/21 fiscal year; and,

WHEREAS, as part of the adjustments to revenues and expenditures for fiscal year 2019/20, 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) Water Reserve Fund \$362,482 to fund capital projects in the Water Enterprise Fund, (3) Wastewater Reserve Fund \$152,688 to fund operating expenses and capital projects in the Wastewater Enterprise Fund, and (4) Solid Waste Reserve Fund \$387,875 to fund operating expenses and capital projects in the Solid Waste Enterprise Fund; and,

WHEREAS, as part of the final budget 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 \$330,370 to fund operating expenses and capital projects in the Wastewater Enterprise Fund, and (3) Solid Waste Reserve Fund \$298,798 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 2020/21 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 \$11,357,520 for fiscal year 2020/21 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 2019/20 as presented in the fiscal year 2020/21 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 2019/20, which shall become part of the budget for fiscal year 2020/21.

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 2020/21 Revenue & Expenditure Detail and Schedules
FY 2020/21 Personnel Allocation
FY 2020/21 Full-Time Salary Scale
FY 2020/21 Part-Time Salary Scale
Estimated Fund Balance Schedules
Interfund Transfer Schedules
FY 2020/21 Capital Outlay Schedule
Cost Allocation Plan
Budget & Fiscal Policies

PASSED AND ADOPTED, this 26th day of June, 2020 by the following vote:

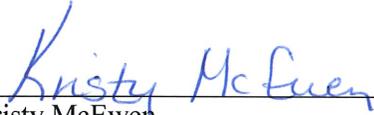
AYES: Baron, Hahn, Roberts
NOES: Carlyn
ABSENT: None
ABSTAIN: Quinn



Steven Roberts, President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 19/20-30 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on June 26, 2020.



Kristy McEwen,
Secretary of the Board of Directors

Expense Summary Sheets

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
GENERAL FUND - 40**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19 ACTUALS	BUDGET REVENUES FY 2019/20 BUDGETED	BUDGET REVENUES FY 2019/20 REVISED	BUDGET REVENUES FY 2020/21 PROPOSED
	Beginning Fund Balance	2,539,141	2,843,831	2,959,711	2,982,836
	Revenue				
40101	Property Tax	1,746,025	1,740,000	1,730,000	1,768,000
40102	Property Tax Collection Fee	(21,431)	(22,000)	(22,000)	(22,000)
40181	Police Special Tax	279,915	280,000	275,000	280,000
40191	Gate Special Tax	261,566	262,500	257,500	262,500
40504	P.O.S.T. Reimbursement	2,335	3,000	-	3,000
40601	Interest Income	61,430	50,000	50,000	30,000
40611	Rents	163,233	173,554	174,117	174,117
40701	Fines	-	-	3,000	3,000
40721	Other	6,414	5,000	14,000	5,000
40733	Gate Cards/Clickers	1,710	650	-	-
40734	RFID Sales	-	-	50,600	50,000
40735	Address Posts	511	150	800	500
40741	Reimbursed Expense	1,200	1,000	1,340	13,840
40743	Reimbursed Expense - Police	6,002	5,000	37,870	5,000
40791	Donations Received	900	-	1,585	-
49093	Transfer In From WW Bond Red. Fund	1,187	-	843	-
49111	Transfer In From Parks & Rec		1,183	-	1,183
49092	Transfer In From Water	17,467	42,914	3,030	54,708
49095	Transfer In From Wastewater	5,899	8,071	460	9,852
49108	Transfer In From Roads	13,073	40,226	3,050	52,093
49094	Transfer In From Solid Waste	7,473	14,865	1,060	18,971
	Total Revenue	2,554,910	2,606,114	2,582,255	2,709,764

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Expenditures				
	Salaries & Benefits	1,360,040	1,541,320	1,506,577	1,734,891
	Services & Supplies	483,093	627,640	627,476	639,424
	Capital Outlay				
	Structures & Improvements	73,702	615,355	159,630	225,000
	Equipment	25,184	-	12,410	50,500
	Transfer to Other Funds				
	Parks & Rec	148,104	219,914	200,194	225,979
	Water Enterprise	37,429	135,350	-	-
	Wastewater Enterprise	5,497	79,144	52,000	-
	Solid Waste Enterprise	103	5,000	-	-
	Wastewater Reserve	1,187	-	843	-
	Total Expenditures	2,134,339	3,223,722	2,559,130	2,875,794
	Fund Balance	2,959,711	2,226,222	2,982,836	2,816,806
	<u>FUNDING SOURCES</u>				
	Operating Revenues	2,509,811	2,498,854	2,573,812	2,572,957
	Transfer From Wastewater Bond Redemption Fund	1,187	-	843	-
	Transfer From Parks & Rec Fund	-	1,183	-	1,183
	Transfer From Water Enterprise Fund	17,467	42,914	3,030	54,708
	Transfer From Wastewater Enterprise Fund	5,899	8,071	460	9,852
	Transfer From Roads Fund	13,073	40,226	3,050	52,093
	Transfer From Solid Waste Enterprise Fund	7,473	14,865	1,060	18,971
	Use / (Gain) of Fund Balance	(420,571)	617,609	(23,125)	166,030
		2,134,339	3,223,722	2,559,130	2,875,794

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
GENERAL FUND - 40
ADMINISTRATION - 51**

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2018/19 ACTUALS	EXPENDITURES FY 2019/20 BUDGETED	EXPENDITURES FY 2019/20 REVISED	EXPENDITURES FY 2020/21 PROPOSED
	Salaries & Benefits				
	Board of Directors	14,100	12,000	10,000	12,000
	Wages	164,065	766,003	754,216	842,621
	Benefits	14,446	57,753	64,258	69,592
	CalPERS - Current	19,813	51,578	80,073	91,691
	CalPERS - UAL	10,492	47,195	45,572	58,364
	Social Security	13,606	53,037	55,512	61,652
	Unemployment	758	3,750	4,258	4,353
	Workers Comp	1,407	6,150	6,473	8,018
	Overtime	564	1,000	2,500	2,500
	Total Salaries & Benefits	239,250	998,466	1,022,862	1,150,790
50131	Admin Salaries & Benefits Overhead Allocation	(239,843)	(998,466)	(1,022,862)	(1,150,790)
	Total Net Salaries & Benefits	-593	0	0	0
	Services & Supplies				
50201	Public Notices	1,630	3,000	2,500	2,500
50202	Memberships & Dues	1,497	10,000	10,600	11,860
50203	Printing	1,418	2,000	2,000	2,000
50204	Postage/Shipping	150	250	250	250
50205	Office Supplies	11,475	13,000	13,000	13,000
50206	Training/Travel	13,777	20,000	20,000	20,000
50210	Recruitment	5,687	1,000	250	250
50212	Address Signs	-	500	750	750
50214	Emergency Preparedness	-	3,000	-	3,000
50215	Business Travel	21	1,000	150	1,000
50217	Medical Misc.	-	-	100	-
50221	Electric-Facilities	4,582	5,000	5,000	5,000
50224	Phone-Cellular	7,284	8,160	8,800	8,800
50225	Phone-Facility	1,507	1,600	1,600	1,600
50228	Natural Gas/Propane	1,398	1,500	1,750	1,750
50230	Water-Facilities	-	1,230	1,230	1,500
50232	Motor Fuel	-	100	-	-
50233	Auto Allowance	1,015	6,000	6,000	6,000
50234	Equipment Repairs	285	500	-	500
50235	Equipment - Lease	6,942	17,000	10,000	18,080
50238	Equipment	373	5,000	4,015	
50241	Operations	6,248	8,500	6,000	7,500
50266	Building Maintenance	2,765	5,000	1,000	2,000
50273	Computer Software	3,740	5,000	6,000	5,000
50274	Computer Hardware	9,672	4,000	4,000	
50275	Safety and Protective	480	500	500	500
50277	Custodial Supplies	572	1,000	600	600
50278	Custodial Services	5,775	8,400	7,075	8,400
50280	Contract Services	80,870	70,000	100,000	95,000
50281	Legal	120,345	100,000	100,000	100,000

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50283	Audit	1,997	2,113	2,113	26,450
50284	Consulting	656	35,000	10,000	35,000
50286	District Elections	1,917	-	-	20,000
50287	Outside Service	3,422	3,000	3,000	3,000
50291	General Svcs Services & Supplies OH Allocation	-			
50292	State/County Fees	4,741	3,500	2,750	2,750
50293	Insurance Deductibles & Settlements	10,000	1,000	1,000	1,000
50295	Solid Waste Processing				
50296	Trash Service	249	280	280	280
50297	Biosolids Disposal	-			
50298	District Insurance	4,016	4,725	4,725	7,050
	Total Services & Supplies	316,505	351,858	337,038	412,370
50291	Admin Svcs & Supplies Overhead Allocation	(316,505)	(351,358)	(336,288)	(411,620)
	Total Net Services & Supplies	0	500	750	750
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50300	Equipment				
	HVAC Replacement	-	20,000	-	20,000
	Total Capital Outlay	-	20,000	-	20,000
	Total Expenditures	555,755	1,370,323	1,359,900	1,583,160
	Total Overhead Allocation	(555,755)	(1,349,823)	(1,359,150)	(1,562,410)
	Net Balance	-	20,500	750	20,750

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
GENERAL FUND - 40
GENERAL SERVICES - 68**

ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	114,304	559,835	541,338	599,205
	Benefits	12,836	94,399	80,459	87,588
	CalPERS - Current	11,200	47,214	50,944	59,776
	CalPERS - UAL	7,912	42,028	40,583	47,089
	Social Security	8,723	41,656	41,476	45,567
	Unemployment	710	2,450	3,069	2,742
	Workers Comp	5,485	25,383	21,223	23,334
	Overtime	1,093	3,000	5,000	5,000
	Total Salaries & Benefits	162,263	815,966	784,093	870,301
50131	Gen Services Salaries & Benefits Overhead Allocation	(162,133)	(815,966)	(784,093)	(870,301)
	Total Net Salaries & Benefits	130	0	0	0
	Services & Supplies				
50202	Memberships & Dues	340	-	-	-
50203	Printing	39	-	-	-
50205	Office Supplies	2,714	3,000	5,000	5,000
50206	Training/Travel	221	2,500	1,500	1,500
50210	Recruitment	2,325	-	350	-
50215	Business Travel	-	500	500	500
50217	Medical Misc.	-	-	140	-
50221	Electric-Facilities	1,524	1,800	1,800	1,800
50224	Phone-Cellular	556	2,424	2,200	2,200
50228	Natural Gas/Propane	559	500	650	650
50230	Water-Facilities	-	2,140	2,140	2,500
50231	Auto Repair	1,323	2,000	2,000	2,000
50232	Motor Fuel	1,641	2,000	2,000	2,000
50233	Auto Allowance	635	-	-	-
50234	Equipment Repairs	369	1,000	1,000	1,000
50235	Equipment - Lease	831	500	500	500
50236	Tires & Batteries	713	750	750	750
50238	Equipment	189	5,000	5,000	14,679
50241	Operations	242	500	500	500
50247	Signs, Reflectors and Markers	-	250	330	250
50248	Bus Shelters	-	500	100	2,500
50250	Shop Supplies	382	300	1,600	1,600
50251	Expendable Tools and Equipment	3,284	2,000	7,000	3,000
50266	Building Maintenance	2,488	3,200	15,000	13,200
50268	Mailboxes	12,257	30,000	18,100	30,000
50270	Bark Beetle	-	5,000	-	5,000
50271	Grounds Maintenance	13,022	10,000	10,000	10,000
50273	Computer Software	1,906	6,500	4,600	4,250
50274	Computer Hardware	-	3,000	3,000	-
50275	Safety and Protective	1,535	1,500	1,500	1,500
50277	Custodial Supplies	282	300	300	300
50278	Custodial Services	1,650	2,400	1,800	2,400
50279	Inspections	27	500	500	500
50280	Contract Services	442	1,500	1,500	1,500

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50281	Legal	7,904	1,000	1,000	1,000
50283	Audit	961	1,003	1,003	-
50287	Outside Service	719	1,000	1,000	1,000
50288	Uniforms	1,723	2,000	2,000	2,000
50292	State/County Fees	533	1,000	200	1,000
50293	Insurance Deductibles & Settlements	-	1,000	1,000	1,000
50296	Trash Service	878	750	750	750
50298	District Insurance	2,551	3,295	3,300	4,290
	Total Services & Supplies	66,765	102,613	101,613	122,619
50291	General Services Svcs & Supplies Overhead Allocation	(53,378)	(67,113)	(83,413)	(85,119)
	Total Net Services & Supplies	13,387	35,500	18,200	37,500
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50300	Equipment				
	Fuel Station	-	105,097	-	138,520
	Vehicle Lift	22,163	-	8,590	-
	Computer Server Hardware	1,369	-	-	-
50301	Capital Improvement				
	PW Building Upgrade	28,705	-	-	-
	Total Capital Outlay	52,237	105,097	8,590	138,520
	Transfers Out				
	Total Transfers Out	-	-	0	-
	Total Expenditures	281,265	1,023,676	894,296	1,131,440
	Total Overhead Allocation	(216,771)	(883,079)	(867,506)	(955,420)
	Net Balance	64,494	140,597	26,790	176,020

BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
GENERAL FUND - 40
POLICE - 58

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	519,676	510,324	466,373	564,709
	Benefits	81,940	88,183	85,460	93,128
	CalPERS - Current	68,715	66,926	67,795	83,345
	CalPERS - UAL	86,138	96,688	93,363	110,282
	Social Security	44,613	37,620	35,177	42,501
	Unemployment	2,656	2,464	2,374	2,424
	Workers Comp	18,573	21,426	19,624	24,090
	Overtime	37,314	-	-	-
	Admin Overhead Allocation	56,778	170,440	171,384	187,253
	General Services Overhead Allocation	43,233	114,012	111,318	127,752
	Total Salaries & Benefits	959,635	1,108,081	1,052,868	1,235,485
	Services & Supplies				
50201	Public Notices	249	500	500	500
50202	Memberships & Dues	1,437	400	500	690
50203	Printing	550	500	500	500
50204	Postage/Shipping	-	150	310	150
50205	Office Supplies	3,016	3,000	3,500	3,000
50206	Training/Travel	7,385	20,000	10,000	12,000
50210	Recruitment	13,753	3,000	15,000	7,500
50214	Emergency Preparedness	362	1,000	1,000	1,000
50215	Business Travel	-	2,000	750	2,000
50217	Medical Misc.	-	-	210	
50218	Prior Year Adjustment	3,073	-		
50221	Electric-Facilities	12,335	13,000	12,000	13,000
50224	Phone-Cellular	6,117	6,816	7,000	7,000
50225	Phone-Facility	5,735	6,000	6,000	6,000
50228	Natural Gas/Propane	4,007	2,500	2,500	2,500
50230	Water-Facilities	-	770	770	1,000
50231	Auto Repair	4,893	10,000	5,000	7,500
50232	Motor Fuel	24,548	20,000	20,000	20,000
50233	Auto Allowance	611	-		
50234	Equipment Repairs	7,292	5,000	1,000	5,000
50235	Equipment - Lease	181	500	500	500
50236	Tires & Batteries	2,210	4,000	6,000	5,000
50238	Equipment	87	-	5,000	6,200
50241	Operations	1,725	2,500	1,500	2,500
50250	Shop Supplies	111	-		
50266	Building Maintenance	2,736	1,500	2,500	1,500
50271	Grounds Maintenance	6,017	6,000	6,000	6,000
50273	Computer Software	14,248	15,000	15,000	15,000
50274	Computer Hardware	(100)	9,000	9,000	3,800
50275	Safety and Protective	2,382	2,500	2,500	2,500

ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50276	Armory	1,749	2,000	2,000	3,800
50277	Custodial Supplies	665	750	750	750
50278	Custodial Services	2,641	3,600	2,900	3,600
50279	Inspections	844	2,000	1,000	2,000
50280	Contract Services	30,836	41,000	55,000	60,500
50281	Legal	39,828	60,000	50,000	30,000
50283	Audit	4,789	4,683	4,816	-
50284	Consulting	-	15,000	20,000	5,000
50287	Outside Service	13,966	3,500	3,500	3,500
50288	Uniforms	5,676	8,300	6,000	8,500
50289	Dispatch Service	94,771	100,549	94,772	97,500
50291	Admin Services & Supplies OH Allocation	49,762	59,977	57,405	67,094
50291	General Svcs Services & Supplies OH Allocation	3,595	9,377	11,656	12,500
50292	State/County Fees	-	4,500	4,500	4,500
50293	Insurance Deductibles & Settlements	-	2,000	2,000	2,000
50295	Solid Waste Processing	434	-	-	-
50296	Trash Service	-	150	4,250	4,500
50297	Biosolids Disposal	42,738	-	-	-
50298	District Insurance	-	48,006	48,006	59,670
	Total Services & Supplies	417,255	501,029	503,095	497,754
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50300	Equipment				
	Fuel Station	-	46,646	-	61,480
	Vehicle Lift	-	-	3,820	-
	Police Vehicles (1)	-	-	-	45,000
50301	Capital Improvement				
	Gate Project	-	177,477	-	-
	HVAC Replacement	-	67,500	59,550	-
	Total Capital Outlay	-	291,623	63,370	106,480
	Total Expenditures	1,376,890	1,900,733	1,619,333	1,839,719

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 68**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	16,926	16,926	17,068	16,926
	Revenue				
40501	COPS Program	148,747	140,000	155,947	156,000
40601	Interest Revenue	1,156	750	750	500
	Total Revenue	149,903	140,750	156,697	156,500
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	64,749	64,541	69,439	67,251
	Benefits	7,489	8,454	9,742	13,152
	CalPERS - Current	7,423	8,412	9,051	8,772
	Social Security	7,255	8,404	9,361	9,132
	Unemployment	350	350	447	336
	Workers Comp	-	5,273	5,874	5,730
	Overtime	62,495	45,316	52,925	52,126
	Total Salaries & Benefits	149,760	140,750	156,839	156,500
	Services & Supplies				
50209	Radio Infrastructure	-	16,926	-	16,926

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2018/19	EXPENDITURES FY 2019/20	EXPENDITURES FY 2019/20	EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Total Services & Supplies	-	16,926	-	16,926

ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	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	149,760	157,676	156,839	173,425
	Ending Fund Balance	17,068	(0)	16,926	(0)

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
PUBLIC SAFETY REALIGNMENT(AB109) FUND - 30**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	8,887	8,887	8,887	8,887
	Revenue				
	AB109	-	-	-	-
	Total Revenue	-	-	-	-
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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 20/21
GENERAL FUND - 40
GATE - 59

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2018/19 ACTUALS	EXPENDITURES FY 2019/20 BUDGETED	EXPENDITURES FY 2019/20 REVISED	EXPENDITURES FY 2020/21 PROPOSED
	Salaries & Benefits				
	Wages	282,739	230,493	233,649	252,122
	Benefits	22,881	17,489	17,086	17,172
	CalPERS - Current	15,508	7,228	8,672	9,731
	CalPERS - UAL	8,816	9,632	9,301	10,962
	Social Security	21,580	17,459	18,551	19,547
	Unemployment	5,052	4,725	4,895	4,630
	Workers Comp	3,236	4,611	5,026	5,359
	Overtime	1,181	1,000	10,000	5,000
	Admin Overhead Allocation	22,638	111,761	119,132	146,532
	General Services Overhead Allocation	17,237	28,841	27,396	28,351
	Total Salaries & Benefits	400,868	433,239	453,709	499,406
	Services & Supplies				
50201	Public Notices	736	600	600	600
50202	Memberships & Dues	147	-		
50203	Printing	12,687	3,000	5,000	3,000
50204	Postage/Shipping	-	50	200	200
50205	Office Supplies	3,487	8,000	6,000	5,500
50206	Training/Travel	-	1,200	270	400
50210	Recruitment	2,576	-	300	300
50221	Electric-Facilities	2,581	3,000	3,760	3,760
50224	Phone-Cellular	19	-		
50225	Phone-Facility	1,085	1,250	1,250	1,250
50230	Water-Facilities	-	1,790	1,790	2,000
50233	Auto Allowance	509	-		
50234	Equipment Repairs	2,316	500	500	1,000
50238	Equipment	-		6,700	-
50241	Operations	1,649	1,500	1,500	1,500
50247	Signs, Reflectors and Markers	-		240	
50250	Shop Supplies	-		70	
50266	Building Maintenance	430	500	1,000	500
50271	Grounds Maintenance	6,017	6,000	6,000	6,000
50273	Computer Software	1,572	8,160	1,450	7,200
50275	Safety and Protective	407	500	5,500	350
50277	Custodial Supplies	118	150	150	150
50278	Custodial Services	825	1,200	950	1,200
50280	Contract Services	1,965	1,050	12,000	5,000
50281	Legal	1,170	1,000	2,000	2,000
50283	Audit	1,378	1,603	1,603	-
50287	Outside Service	199	1,000	200	200
50288	Uniforms	-	3,000	2,500	2,500
50291	Admin Services & Supplies OH Allocation	6,353	39,328	37,642	52,687
50291	General Svcs Services & Supplies OH Allocation	1,451	2,372	2,948	2,773

ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19 ACTUALS	BUDGET EXPENDITURES FY 2019/20 BUDGETED	BUDGET EXPENDITURES FY 2019/20 REVISED	BUDGET EXPENDITURES FY 2020/21 PROPOSED
50292	State/County Fees	105	600	200	200
50293	Insurance Deductibles & Settlements	3,655	3,000	3,000	3,000
50296	Trash Service	65	150	-	-
50298	District Insurance	77	108	108	150
	Total Services & Supplies	53,581	90,611	105,431	103,420
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50300	Equipment				
	Computer Server Hardware	1,652	-	-	-
	Driver's License Scanner		-	-	5,500
50301	Capital Improvements				
	Gate Project	44,997	198,634	100,080	-
	Gate Roof Replacement	-	-	-	5,000
	Total Capital Outlay	46,649	198,634	100,080	10,500
	Total Expenditures	501,098	722,484	659,220	613,326

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
PARKS & RECREATION FUND - 45**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19 ACTUALS	BUDGET REVENUES FY 2019/20 BUDGETED	BUDGET REVENUES FY 2019/20 REVISED	BUDGET REVENUES FY 2020/21 PROPOSED
	Beginning Fund Balance	71,532	-	14,249	13,584
	Revenue				
	Reimbursed Expense	-	-	10,936	14,670
	Transfer In from General Fund - 7% of Property Tax	119,278	120,260	119,560	122,220
	Transfer In from General Fund - Additional for Admin	28,826	99,654	80,634	103,759
	Other Miscellaneous Revenue	-	-	-	-
	Total Revenue	148,104	219,914	211,130	240,649
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19 ACTUALS	BUDGET EXPENDITURES FY 2019/20 BUDGETED	BUDGET EXPENDITURES FY 2019/20 REVISED	BUDGET EXPENDITURES FY 2020/21 FINAL
	Salaries & Benefits				
	Wages	16,612	-	-	-
	Benefits	1,540	-	-	-
	CalPERS - Current	2,140	-	-	-
	CalPERS - UAL	1,049	-	-	-
	Social Security	1,249	-	-	-
	Unemployment	59	-	-	-
	Overtime	75	-	-	-
	Admin Overhead Allocation	-	59,064	63,039	70,578
	Total Salaries & Benefits	22,724	59,064	63,039	70,578
	Services & Supplies				
50229	Water- Lakefill	95,482	114,247	114,247	129,693
50233	Auto Allowance	152	-	-	-
50270	Bark Beetle	-	10,000	-	10,000
50280	Contract Services	6	20	-	-
50281	Legal	3,473	3,000	3,000	3,000
50283	Audit	694	680	680	-
50291	Admin Services & Supplies OH Allocation	-	20,784	19,893	25,109
50292	State/County Fees	12	-	-	-
50298	District Insurance	7,844	10,936	10,936	14,670
	Total Services & Supplies	107,664	159,667	148,756	182,472
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
	Total Capital Outlay	0	0	0	0

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	FINAL
	Transfers Out				
	Transfer to GF - Admin HVAC	-	1,183	-	1,183
	Transfer to Water Dept - Lakefill Wells	75,000	-	-	-
	Total Transfers Out	75,000	1,183	-	1,183
	Total Expenditures	205,388	219,914	211,795	254,232
	Ending Fund Balance	14,249	(1)	13,584	-

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
ROADS FUND - 48**

ACCOUNT NO.		BUDGET REVENUES	BUDGET REVENUES	BUDGET REVENUES	BUDGET REVENUES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	1,571,610	1,380,818	1,597,066	1,273,227
	Revenue				
	Special Assessment Revenue	1,189,058	1,200,000	1,167,500	1,200,000
	Interest Income	38,702	36,000	30,000	20,000
	Other Road Fund Revenue	1,210	-	22,000	1,200
	Transfer In From Road Reserve	196,905	196,905	196,905	196,905
	Total Revenue	1,425,875	1,432,905	1,416,405	1,418,105
ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	298,937	244,268	156,044	206,073
	Benefits	40,830	31,905	20,952	29,190
	CalPERS - Current	26,331	17,408	11,184	16,569
	CalPERS - UAL	19,229	16,468	15,902	15,892
	Social Security	25,002	20,599	14,232	18,060
	Unemployment	2,139	1,890	1,288	1,317
	Workers Comp	7,528	17,476	11,384	14,472
	Overtime	41,790	25,000	30,000	30,000
	Admin Overhead Allocation	32,830	145,419	147,590	163,101
	General Services Overhead Allocation	24,998	238,855	230,111	257,023
	Total Salaries & Benefits	519,615	759,288	638,686	751,697
	Services & Supplies				
50201	Public Notices	98	500	500	500
50202	Memberships & Dues	1,539	-	-	-
50203	Printing	39	250	250	250
50204	Postage/Shipping	31	100	270	100
50205	Office Supplies	6,358	2,000	2,000	1,000
50206	Training/Travel	607	3,500	4,374	4,500
50210	Recruitment	5,058	-	300	-
50214	Emergency Preparedness	-	1,000	1,000	500
50215	Business Travel	-	500	-	500
50217	Medical Misc.	-	-	20	-
50221	Electric-Facilities	5,614	6,000	6,000	6,000
50224	Phone-Cellular	1,298	1,488	750	1,500
50225	Phone-Facility	2,154	1,250	1,250	1,300

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50228	Natural Gas/Propane	2,237	3,500	2,500	2,500
50231	Auto Repair	7,909	15,000	25,000	20,000
50232	Motor Fuel	23,912	20,000	25,000	25,000
50233	Auto Allowance	508	-		
50234	Equipment Repairs	12,477	15,000	20,000	15,000
50236	Tires & Batteries	4,781	7,000	11,000	9,000
50238	Equipment	3,647	7,000	7,000	7,000
50240	Striping and Stenciling	11,585	60,000	130	60,000
50241	Operations	844	1,500	500	1,000
50242	Road Materials and Repairs	16,415	30,000	38,000	45,000
50243	Drainage	159	3,500	1,000	2,000
50247	Signs, Reflectors and Markers	8,445	10,000	10,000	10,000
50249	Snow Removal	24,957	40,000	19,032	25,000
50250	Shop Supplies	4,361	4,000	3,000	4,000
50251	Expendable Tools and Equipment	6,903	3,000	3,000	2,500
50266	Building Maintenance	1,121	2,000	2,000	2,000
50267	Guardrail Repair	-	150,000	134,805	150,000
50269	Weed Abatement	2,730	3,000	3,000	2,500
50273	Computer Software	4,269	8,850	3,100	3,100
50274	Computer Hardware	434	-		
50275	Safety and Protective	3,872	3,500	3,500	2,500
50277	Custodial Supplies	554	750	600	600
50278	Custodial Services	2,475	3,600	2,925	3,600
50279	Inspections	681	1,000	1,000	1,000
50280	Contract Services	285	450	450	450
50281	Legal	41,084	10,000	120,000	120,000
50282	Engineering	47,267	25,000	72,000	25,000
50283	Audit	2,758	4,120	4,120	-
50287	Outside Service	1,941	8,000	4,389	5,000
50288	Uniforms	-	2,571	1,966	2,000
50291	Admin Services & Supplies OH Allocation	66,711	51,173	48,978	58,450
50291	General Svcs Services & Supplies OH Allocati	15,238	19,646	24,417	25,140
50292	State/County Fees	2,964	2,000	2,000	2,000
50293	Insurance Deductibles & Settlements	-	2,500	2,500	2,500
50296	Trash Service	3,331	750	600	600
50298	District Insurance	23,297	27,319	27,319	36,890
	Total Services & Supplies	372,945	562,316	641,545	687,480
	Debt Servicing				
	Bear Valley & Cumberland Project				
	Principal	\$ 391,204	399,811	399,811	408,607
	Interest	\$ 35,579	26,972	26,972	18,176
	Total Debt Servicing	426,783	426,783	426,783	426,783

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Capital Outlay				
50300	Equipment				
	Hot Patcher Trailer	64,155	-	-	-
	Roller Compactor	-	-	-	65,000
50301	Capital Improvements				
	Lakeview/Cumberland Culvert	-	20,200	-	20,200
	Entry Gate Project	3,848	947,207	30,180	365,000
	Total Capital Outlay	68,003	967,407	30,180	450,200
	Transfers Out				
	Transfer to GF- Fuel Station	-	37,314	-	49,180
	Transfer to GF- Vehicle Lift	-	-	3,050	-
	Transfer to GF- PW Building Upgrade	8,612	-	-	-
	Transfer to GF- Computer Server	4,461	-	-	-
	Transfer to GF- Admin HVAC	-	2,913	-	2,913
	Total Transfers Out	13,073	40,226	3,050	52,093
	Total Expenditures	1,400,419	2,756,021	1,740,244	2,368,252
	Ending Fund Balance	1,597,066	57,702	1,273,227	323,080
	<u>FUNDING SOURCES</u>				
	Operating Revenues	1,228,970	1,236,000	1,219,500	1,221,200
	Transfer From General Fund	-	-	-	-
	Transfer From Roads Reserve	196,905	196,905	196,905	196,905
	Use / (Gain) of Fund Balance	(25,457)	1,323,116	323,839	950,148
		1,400,419	2,756,021	1,740,244	2,368,252

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
ROADS RESERVE FUND - 73**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	797,430	614,723	615,200	427,795
	Revenue				
	Interest Income	14,675	15,015	9,500	2,000
	Total Revenue	14,675	15,015	9,500	2,000
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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	196,905
	Total Transfers Out	196,905	196,905	196,905	196,905
	Total Expenditures	196,905	196,905	196,905	196,905
	Fund Balance	615,200	432,833	427,795	232,890

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WATER ENTERPRISE FUND - 42**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	627,199	-	198,023	-
	Revenue				
	Residential/ Commercial Sales	2,055,677	3,280,772	2,920,000	4,018,634
	Lakefill Sales	134,191	342,779	175,000	340,777
	Interest Income	3,879	4,500	-	1,000
	Other Water Fund Revenues	25,290	25,500	35,000	35,000
	Water Standby Charges	25,519	25,000	25,000	25,000
	Transfer In From General Fund	37,429	135,350	-	-
	Transfer In From Parks & Rec	75,000	-	-	-
	Transfer In From Reserve	20,729	304,742	362,482	-
	Total Revenue	2,377,714	4,118,643	3,517,482	4,420,411
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	635,947	641,917	534,448	634,295
	Benefits	86,120	98,979	71,985	87,815
	CalPERS - Current	55,606	52,145	41,663	54,723
	CalPERS - UAL	46,793	44,515	42,984	47,663
	Social Security	52,963	52,167	44,328	51,966
	Unemployment	3,987	3,745	4,163	3,340
	Workers Comp	23,547	37,560	30,898	36,558
	Overtime	47,978	40,000	45,000	45,000
	Admin Overhead Allocation	74,962	290,948	297,247	331,913
	General Services Overhead Allocation	57,079	228,876	220,180	245,394
	Total Salaries & Benefits	1,084,983	1,490,853	1,332,897	1,538,668
	Services & Supplies				
50201	Public Notices	6,521	5,000	5,000	5,000
50202	Memberships & Dues	4,007	2,000	2,000	2,100
50203	Printing	13,416	13,500	13,500	13,500
50204	Postage/Shipping	84	500	530	500
50205	Office Supplies	12,814	2,500	2,500	2,500
50206	Training/Travel	2,728	2,500	3,500	3,500
50210	Recruitment	4,990	-	400	-
50213	Conservation	11,291	11,500	11,500	11,500
50214	Emergency Preparedness	-	250	250	250
50215	Business Travel	-	250	250	250
50217	Medical Misc.	-	-	180	-
50221	Electric-Facilities	2,351	2,500	2,500	2,500
50222	Electric-Wells	120,882	139,000	120,000	125,000

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50223	Electric-Boosters	180,026	185,000	190,000	190,000
50224	Phone-Cellular	3,085	2,880	2,750	2,750
50225	Phone-Facility	1,654	2,000	1,400	1,400
50226	Phone-Telemetry	-	-	270	270
50228	Natural Gas/Propane	1,480	1,750	1,750	1,750
50231	Auto Repair	4,475	4,500	7,000	7,000
50232	Motor Fuel	24,021	19,000	30,000	30,000
50233	Auto Allowance	635	-		
50234	Equipment Repairs	6,840	4,000	6,000	6,000
50235	Equipment - Lease	5,656	2,000	4,000	4,000
50236	Tires & Batteries	4,317	4,000	7,000	7,000
50238	Equipment	1,530	3,000	3,000	3,000
50241	Operations	1,092	1,000	1,500	1,500
50242	Road Materials and Repairs	6,234	6,500	6,500	6,500
50244	System Repair & Maintenance	41,161	65,000	65,000	65,000
50247	Signs, Reflectors and Markers	25	100	100	100
50250	Shop Supplies	716	150	250	250
50251	Expendable Tools and Equipment	1,083	1,500	3,000	4,000
50252	Well Repair	53,046	3,500	4,500	4,500
50253	Booster Repair	28,718	10,000	20,000	20,000
50254	Contracted Well Maintenance	76,286	76,286	76,286	76,286
50255	Water Tank Maintenance and Repair	222,012	226,600	230,580	237,500
50256	Water Meters	15,031	5,500	5,500	30,000
50257	Telemetry/SCADA	12,572	15,000	16,000	20,000
50259	Chemicals	4,199	3,500	6,000	6,000
50261	Fire Hydrant	418	8,500	8,500	8,500
50266	Building Maintenance	1,048	1,500	1,500	10,000
50269	Weed Abatement	-	2,000	2,000	2,000
50271	Grounds Maintenance	228	-		
50273	Computer Software	4,382	8,500	2,800	2,840
50274	Computer Hardware	995	2,000	2,000	
50275	Safety and Protective	2,607	3,500	3,500	3,500
50277	Custodial Supplies	575	750	750	750
50278	Custodial Services	2,507	3,600	2,700	3,600
50279	Inspections	599	500	600	600
50280	Contract Services	1,137	22,500	2,400	22,400
50281	Legal	32,208	25,000	60,000	25,000
50283	Audit	9,297	9,551	9,551	-
50284	Consulting	37,429	187,100	-	100,000
50285	Lab Analysis	26,728	20,000	15,000	15,000
50287	Outside Service	3,990	3,500	12,500	12,500
50288	Uniforms	1,673	2,700	2,700	2,700
50291	Admin Services & Supplies OH Allocation	103,469	102,384	97,993	118,547
50291	General Svcs Services & Supplies OH Allocation	23,635	18,825	23,397	24,005
50292	State/County Fees	16,945	21,000	18,000	18,000
50293	Insurance Deductibles & Settlements	7,750	10,000	10,000	10,000
50296	Trash Service	799	550	2,000	2,000
50298	District Insurance	26,251	30,912	30,912	41,880
50299	Purchased Water & Water Banking	380,039	420,000	400,000	420,000
50401	Uncollectable Debt	-	2,500	2,500	2,500
	Total Services & Supplies	1,559,685	1,729,639	1,561,799	1,737,728

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2018/19	EXPENDITURES FY 2019/20	EXPENDITURES FY 2019/20	EXPENDITURES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Debt Servicing				
21361	Principal	39,631	40,792	40,792	41,987
50721	Interest	20,906	19,727	19,727	18,515
50722	Fees	2,200	2,081	2,081	1,959
	Total Debt Servicing	62,737	62,600	62,600	62,460

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Capital Outlay				
50300	Equipment				
	Booster Pump Repair - Booster 6A	-	7,000	-	-
	Booster Pump Repair - Booster 8A	-	4,500	-	-
	Booster Pump Repair - Oakflat	-	190,000	-	242,000
	Electrical Panel Replacements - Booster 2D-2	-	52,000	55,000	-
	Electrical Panel Replacements - Oakflat	-	52,000	-	-
	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	-
	Well 33 - Pump Replacement	-	40,000	-	-
	Lakefill Wells - Repairs	81,751	-	-	-
	Mainline Replacement - Foxridge	-	5,000	5,000	-
	Mainline Replacement - Port Royal/Aqua Villa	-	-	-	500,000
50301	Capital Improvement				
	Entry Gate Project	268	60,645	-	-
	Rehab Well 31	-	162,500	162,500	-
	Rehab Well 32	-	162,500	162,500	-
	Well 25 Demo	-	-	7,000	-
	Rehab Well 3	-	-	60,000	-
	Pressure Reducing Station - Deertrail	-	6,000	-	-
	Pressure Reducing Station - Remaining 14	-	6,000	-	-
	Pressure Reducing Station Upgrades	-	-	-	12,000
	Total Capital Outlay	82,018	748,145	754,200	754,000
	Transfers Out				
	Transfer to GF- Fuel Station	-	37,086	-	48,880
	Transfer to GF- Vehicle Lift	-	-	3,030	-
	Transfer to GF- PW Building Upgrade	8,612	-	-	-
	Transfer to GF- Computer Server	8,855	-	-	-
	Transfer to GF- Admin HVAC	-	5,828	-	5,828
	Transfer to Development Fund	-	44,493	979	61,497
	Transfer to Reserve	-	-	-	-
	Total Transfers Out	17,467	87,406	4,009	116,205

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Total Expenditures	2,806,890	4,118,643	3,715,505	4,209,061
	Ending Fund Balance	198,023	-	-	211,350
	<u>FUNDING SOURCES</u>				
	Operating Revenues	2,244,557	3,678,551	3,155,000	4,420,411
	Transfer From General Fund	37,429	135,350	-	-
	Transfer From Parks & Rec Fund	75,000	-	-	-
	Transfer From Water Reserve	20,729	304,742	362,482	-
	Use / (Gain) of Fund Balance	429,176	-	198,023	(211,350)
		2,806,890	4,118,643	3,715,505	4,209,061

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WATER DEVELOPMENT FUND - 60**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	84,901	17,226	22,966	-
	Revenue				
	Capacity Fees	37,775	37,775	75,550	37,775
	Interfund Loan Transfer In	-	44,493	979	61,497
	Total Revenue	37,775	82,268	76,529	99,272
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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	62,987	64,833	64,833	66,732
50721	Interest	33,226	31,354	31,354	29,426
50722	Fees	3,497	3,308	3,308	3,113
	Total Debt Servicing	99,710	99,494	99,495	99,272
	Capital Outlay				
	Total Capital Outlay	0	0	0	0
	Transfers Out				
	Total Transfers Out	0	-	0	-
	Total Expenditures	99,710	99,494	99,495	99,272
	Ending Fund Balance	22,966	-	-	-

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WATER BOND FUND - 64**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	236,192	271,522	273,612	296,179
	Revenue				
40130	Water Bond Tax	116,077	11,363	104,000	15,274
40601	Interest Income	4,910	4,221	4,221	2,000
	Total Revenue	120,987	15,584	108,221	17,274
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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	63,000	67,000	67,000	67,000
50701	Interest	20,567	18,654	18,654	16,685
50722	Fees		-	-	-
	Total Debt Servicing	83,567	85,654	85,654	83,685
	Capital Outlay				
	Total Capital Outlay	0	0	0	0
	Transfers Out				
	Total Transfers Out	0	0	0	0
	Total Expenditures	83,567	85,654	85,654	83,685
	Fund Balance	273,612	201,452	296,179	229,768

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WATER RESERVE FUND - 70**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	1,084,674	839,854	1,087,911	741,429
	Revenue				
	Interest Revenue	23,965	20,000	16,000	5,000
	Transfer In	-	-	-	-
	Total Revenue	23,965	20,000	16,000	5,000
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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	20,729	304,742	362,482	-
	Total Transfers Out	20,729	304,742	362,482	-
	Total Expenditures	20,729	304,742	362,482	-
	Fund Balance	1,087,911	555,112	741,429	746,429

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WASTEWATER ENTERPRISE FUND - 43**

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		REVENUES	REVENUES	REVENUES	REVENUES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	254,382	19,666	101,877	-
	Revenue				
	Residential/ Commercial Rates	473,696	470,000	473,000	473,000
	Effluent Sales	18,857	36,552	30,000	41,996
	Interest Income	2,149	1,250	(10)	-
	Other Revenues	2,920	1,250	3,000	3,000
	Transfer In From General Fund	5,497	79,144	52,000	-
	Transfer In From Reserve	-	388,278	152,688	330,370
	Total Revenue	503,119	976,474	710,678	848,366
ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Salaries & Benefits				
	Wages	282,453	218,837	221,409	238,339
	Benefits	36,181	28,502	31,026	32,389
	CalPERS - Current	23,994	17,856	17,642	20,888
	CalPERS - UAL	17,972	17,122	16,533	19,517
	Social Security	22,287	16,932	17,397	18,615
	Unemployment	1,688	1,015	1,147	1,055
	Workers Comp	10,647	14,830	15,218	16,289
	Overtime	3,430	2,500	6,000	5,000
	Admin Overhead Allocation	25,987	123,415	125,720	139,297
	General Services Overhead Allocation	19,788	73,007	70,987	79,449
	Total Salaries & Benefits	444,426	514,016	523,079	570,839
	Services & Supplies				
50201	Public Notices	53	500	500	500
50202	Memberships & Dues	1,766	1,100	1,200	1,240
50203	Printing	2,230	3,000	2,250	2,250
50204	Postage/Shipping	14	50	230	250
50205	Office Supplies	2,712	1,000	1,000	1,000
50206	Training/Travel	215	500	1,600	1,600
50210	Recruitment	2,810	-	300	-
50215	Business Travel	-	250	250	250
50217	Medical Misc.	-	-	40	-
50221	Electric-Facilities	23,183	21,500	21,500	21,500
50224	Phone-Cellular	854	744	800	800
50225	Phone-Facility	741	700	800	800
50230	Water-Facilities	-	2,000	2,000	2,500
50231	Auto Repair	1,121	2,000	3,000	3,000

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50232	Motor Fuel	4,552	4,000	5,000	5,000
50233	Auto Allowance	381	-	-	-
50234	Equipment Repairs	243	500	750	750
50236	Tires & Batteries	704	650	650	650
50238	Equipment	3,167	2,500	2,500	2,500
50241	Operations	1,256	1,000	1,000	1,000
50244	System Repair & Maintenance	11,550	10,000	10,000	10,000
50250	Shop Supplies	696	750	1,000	1,000
50251	Expendable Tools and Equipment	2,138	1,500	1,500	1,500
50258	Lab & Related Equipment	3,439	4,000	4,000	4,000
50259	Chemicals	11,878	14,000	14,000	14,000
50266	Building Maintenance	2,893	2,000	2,000	2,000
50269	Weed Abatement	197	200	300	500
50271	Grounds Maintenance	1,316	300	2,000	2,000
50273	Computer Software	1,599	3,000	1,500	1,500
50274	Computer Hardware	-	2,000	2,000	
50275	Safety and Protective	1,821	3,500	3,500	3,500
50277	Custodial Supplies	416	550	550	550
50278	Custodial Services	825	1,200	900	1,200
50279	Inspections	136	300	300	300
50280	Contract Services	827	920	250	500
50281	Legal	924	1,000	10,000	5,000
50283	Audit	2,431	2,171	2,500	-
50284	Consulting	5,497	99,144	30,000	20,000
50285	Lab Analysis	22,482	20,000	20,000	20,000
50287	Outside Service	5,694	5,500	5,500	5,500
50288	Uniforms	617	1,200	1,500	1,500
50291	Admin Services & Supplies OH Allocation	29,458	43,429	41,566	49,806
50291	General Svcs Services & Supplies OH Allocation	6,729	6,005	7,463	7,769
50292	State/County Fees	6,814	7,000	7,610	8,290
50296	Trash Service	298	275	300	300
50297	Biosolids Disposal	997	1,250	1,250	1,250
50298	District Insurance	11,648	13,119	13,119	19,450
50401	Uncollectable Service	468	300	300	300
	Total Services & Supplies	179,787	286,607	230,278	227,305
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50300	Capital Equipment				
	Aeration Tank Gearbox Replacement		15,000	-	-
	Mainline Clean & Televis		52,000	52,000	-
50301	Capital Improvement				
	Maintenance & Storage Shop		80,000	-	-
	Manhole Repair/Replacement	4,298	-	-	-
	Plant Security / Safety Lighting		13,092	-	13,092

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Total Capital Outlay	4,298	160,092	52,000	13,092
	Transfers out				
	Transfer to GF- Fuel Station		5,599	-	7,380
	Transfer to GF- Vehicle Lift		-	460	-
	Transfer to GF- PW Building Upgrade	2,871	-	-	-
	Transfer to GF- Computer Server	3,029	-	-	-
	Transfer to GF- Admin HVAC		2,472	-	2,472
	Transfer to Development	21,213	27,354	6,739	27,278
	Total Transfers	27,112	35,425	7,199	37,130
	Total Expenditures	655,624	996,140	812,555	848,366
	Ending Fund Balance	101,877	-	-	-
	<u>FUNDING SOURCES</u>				
	Operating Revenues	497,622	509,052	505,990	517,996
	Transfer From General Fund	5,497	79,144	52,000	-
	Transfer From Wastewater Reserve	-	388,278	152,688	330,370
	Use / (Gain) of Fund Balance	152,505	19,666	101,877	-
		655,624	996,140	812,555	848,366

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WASTEWATER DEVELOPMENT FUND - 61**

ACCOUNT NO.		BUDGET REVENUES	BUDGET REVENUES	BUDGET REVENUES	BUDGET REVENUES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	7,243	-	7,557	-
	Revenue				
	Capacity Fees	13,058	6,529	19,587	6,529
	Interfund Loan Transfers In	21,213	27,354	6,739	27,278
	Total Revenue	34,271	33,883	26,326	33,807
ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		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	21,451	22,079	22,079	22,726
50721	Interest	11,315	10,678	10,678	10,021
50722	Fees	1,191	1,126	1,126	1,060
	Total Debt Servicing	33,957	33,883	33,883	33,807
	Capital Outlay				
	Total Capital Outlay	0	0	0	0
	Transfers Out				
	Total Transfers Out	0	0	0	0
	Total Expenditures	33,957	33,883	33,883	33,807
	Ending Fund Balance	7,557	-	-	-

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
 PROPOSED BUDGET FY 20/21
 WASTEWATER BOND, AD 95-1, FUND - 67**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19 ACTUALS	BUDGET REVENUES FY 2019/20 BUDGETED	BUDGET REVENUES FY 2019/20 REVISED	BUDGET REVENUES FY 2020/21 PROPOSED
	Beginning Fund Balance	-	-	38	-
	Revenue				
	Tax/Assessment Proceeds	1,225	-	805	-
	Total Revenue	1,225	-	805	-
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19 ACTUALS	BUDGET EXPENDITURES FY 2019/20 BUDGETED	BUDGET EXPENDITURES FY 2019/20 REVISED	BUDGET EXPENDITURES FY 2020/21 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	1,187	-	843	-
	Total Transfers Out	1,187	-	843	-
	Total Expenditures	1,187	-	843	-
	Ending Fund Balance	38	-	-	-

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
WASTEWATER RESERVE FUND - 69**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2019/20	BUDGET REVENUES FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Beginning Fund Balance	477,606	485,690	489,356	344,510
	Revenue				
	Interest Revenue	10,563	7,500	7,000	1,000
	Transfer In From General Fund	1,187	-	843	-
	Total Revenue	11,750	7,500	7,843	1,000
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2019/20	BUDGET EXPENDITURES FY 2020/21
		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	-	388,278	152,688	330,370
	Total Transfers Out	-	388,278	152,688	330,370
	Total Expenditures	-	388,278	152,688	330,370
	Fund Balance	489,356	104,912	344,510	15,140

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
SOLID WASTE FUND - 49**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19 ACTUALS	BUDGET REVENUES FY 2019/20 BUDGETED	BUDGET REVENUES FY 2019/20 REVISED	BUDGET REVENUES FY 2020/21 PROPOSED
	Beginning Fund Balance	196,248	2,718	84,885	-
	Revenue				
	Solid Waste Fee	554,592	555,000	555,000	555,000
	Interest Income	1,539	1,000	(10)	-
	Other Solid Waste Revenue	524	500	620	500
	Transfer In From General Fund	103	5,000	-	-
	Transfer In From Reserve	-	416,671	387,875	298,798
	Total Revenue	556,757	978,171	943,485	854,298
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19 ACTUALS	BUDGET EXPENDITURES FY 2019/20 BUDGETED	BUDGET EXPENDITURES FY 2019/20 REVISED	BUDGET EXPENDITURES FY 2020/21 PROPOSED
	Salaries & Benefits				
	Wages	145,853	-	94,338	91,942
	Benefits	14,221	-	12,429	26,458
	CalPERS - Current	14,296	-	5,508	6,663
	CalPERS - UAL	9,814	-	-	7,187
	Social Security	11,157	803	10,277	8,181
	Unemployment	898	-	1,258	780
	Workers Comp	7,156	973	10,593	9,746
	Overtime	11,387	10,500	25,000	15,000
	Admin Overhead Allocation	26,445	97,419	100,519	112,115
	General Services Overhead Allocation	-	132,375	125,805	132,332
	Total Salaries & Benefits	241,226	242,071	385,727	410,403
	Services & Supplies				
50201	Public Notices	53	5,000	2,500	2,500
50202	Memberships & Dues	1,249	-		
50203	Printing	12,263	13,000	13,000	13,000
50204	Postage/Shipping	78	125	180	125
50205	Office Supplies	2,134	1,500	2,000	2,000
50206	Training/Travel	-	1,000	-	500
50210	Recruitment	3,262	-	300	-
50215	Business Travel	-	250	250	250
50221	Electric-Facilities	676	1,000	250	1,000
50224	Phone-Cellular	562	-	150	750
50231	Auto Repair	67	250	500	500
50232	Motor Fuel	10,460	9,000	15,000	10,000
50233	Auto Allowance	634	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
50234	Equipment Repairs	8,513	6,000	10,000	6,000
50235	Equipment - Lease	-	150	150	150
50236	Tires & Batteries	481	3,000	1,500	1,500
50238	Equipment	189	500	500	500
50241	Operations	152	350	200	200
50242	Road Materials and Repairs	-	-	600	
50247	Signs, Reflectors and Markers	-	1,500	1,500	1,500
50251	Expendable Tools and Equipment	12	100	100	100
50266	Building Maintenance	481	600	600	600
50273	Computer Software	1,080	1,400	800	800
50275	Safety and Protective	200	750	750	750
50277	Custodial Supplies	111	150	150	150
50279	Inspections	191	250	250	250
50280	Contract Services	89	100	3,200	1,000
50281	Legal	5,469	4,000	4,000	10,000
50283	Audit	2,470	2,372	2,372	-
50284	Consulting	103	5,000	-	5,000
50287	Outside Service	825	1,000	13,500	12,500
50288	Uniforms	558	500	600	600
50291	Admin Services & Supplies OH Allocation	67,075	34,281	32,811	39,927
50291	General Svcs Services & Supplies OH Allocati	11,464	10,888	13,532	12,932
50292	State/County Fees	-	11,500	12,000	12,500
50294	Lands & Rights of Way	280,683	-		
50295	Solid Waste Processing	352	275,000	300,000	275,000
50296	Trash Service	-	400	300	300
50297	Biosolids Disposal	6,958	-		
50298	District Insurance	-	7,788	7,788	11,790
50401	Uncollectable Debt	528	250	250	250
	Total Services & Supplies	419,422	398,954	441,583	424,924
	Debt Servicing				
	Total Debt Servicing	0	0	0	0
	Capital Outlay				
50301	Capital Improvement				
	Transfer Station Reconfiguration	-	325,000	200,000	-
	Total Capital Outlay	-	325,000	200000	-
	Transfers Out				
	Transfer to GF- Fuel Station	7,473	12,913	-	17,020
	Transfer to GF- Vehicle Lift		-	1,060	-
	Transfer to GF- Admin HVAC		1,951	-	1,951
	Total Transfers Out	7,473	14,865	1,060	18,971

ACCOUNT NO.		BUDGET	BUDGET	BUDGET	BUDGET
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
		ACTUALS	BUDGETED	REVISED	PROPOSED
	Total Expenditures	668,121	980,889	1,028,370	854,298
	Ending Fund Balance	84,885	-	-	-
	<u>FUNDING SOURCES</u>				
	Operating Revenues	556,654	556,500	555,610	555,500
	Transfer From General Fund	103	5,000	-	-
	Transfer From Solid Waste Reserve	-	416,671	387,875	298,798
	Use / (Gain) of Fund Balance	111,363	2,718	84,885	-
		668,121	980,889	1,028,370	854,298

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 20/21
SOLID WASTE RESERVE FUND - 71**

ACCOUNT NO.		BUDGET REVENUES FY 2018/19 ACTUALS	BUDGET REVENUES FY 2019/20 BUDGETED	BUDGET REVENUES FY 2019/20 REVISED	BUDGET REVENUES FY 2020/21 PROPOSED
	Beginning Fund Balance	731,540	745,958	747,718	370,842
	Revenue				
	Interest Income	16,177	15,712	11,000	1,000
	Total Revenue	16,177	15,712	11,000	1,000
ACCOUNT NO.		BUDGET EXPENDITURES FY 2018/19 ACTUALS	BUDGET EXPENDITURES FY 2019/20 BUDGETED	BUDGET EXPENDITURES FY 2019/20 REVISED	BUDGET EXPENDITURES FY 2020/21 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	-	416,671	387,875	298,798
	Total Transfers Out	-	416,671	387,875	298,798
	Total Expenditures	-	416,671	387,875	298,798
	Ending Fund Balance	747,718	344,999	370,842	73,044

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 Immunizations & incidents not covered by Worker's Comp
50217	Medical Misc.	
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	
50291	Admin Services & Supplies OH Allocation	Allocation of indirect expenses & overhead
50291	General Svcs Service & Supplies OH Allocation	Allocation of indirect expenses & overhead
50292	State/County Fees	Licenses, fees, etc.
50293	Insurance Deductible & 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	
50299	Purchased Water & Water Banking	Water purchased from TCCWD; Water banking required in M&I agreement