

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
DISTRICT WIDE**

| ACCOUNT NO. |                                   | BUDGET EXPENDITURE FY 2019-2020 AUDITED | BUDGET EXPENDITURE FY 2020-2021 AUDITED | BUDGET EXPENDITURE FY 2021-2022 BUDGETED | BUDGET EXPENDITURE FY 2021-2022 ACTUAL 05/2022 | BUDGET EXPENDITURE FY 2021-2022 PROJECTED | BUDGET EXPENDITURE FY 2022-2023 ADOPTED |
|-------------|-----------------------------------|---|---|--|--|---|---|
|             | <b>Salaries &amp; Benefits</b>    | <b>4,477,939</b>                        | <b>4,783,064</b>                        | <b>5,450,726</b>                         | <b>4,155,489</b>                               | <b>4,224,447</b>                          | <b>5,814,195</b>                        |
|             | <b>Services &amp; Supplies</b>    |   |   |  |  |   |   |
| 50201       | Public Notices                    | 5,120                                   | 7,220                                   | 8,680                                    | 2,543  | 3,814                                     | 4,220                                   |
| 50202       | Memberships & Dues                | 14,845                                  | 17,576                                  | 17,120                                   | 19,556   | 29,334                                    | 17,120                                  |
| 50203       | Printing                          | 28,660                                  | 25,316                                  | 42,000                                   | 21,946   | 32,919                                    | 39,250                                  |
| 50204       | Postage/Shipping                  | 2,159                                   | 4,885                                   | 8,070                                    | 2,531  | 3,797                                     | 4,273                                   |
| 50205       | Office Supplies                   | 27,719                                  | 24,652                                  | 35,300                                   | 15,492   | 23,238                                    | 29,000                                  |
| 50206       | Training/Travel                   | 31,374                                  | 9,145                                   | 37,900                                   | 16,884   | 25,326                                    | 35,500                                  |
| 50207       | Board Workshops                   | 695                                     | 0                                       | 0  | 0  | 0   | 0                                       |
| 50208       | Awards                            | 0                                       | 123                                     | 0  | 0  | 0   | 0                                       |
| 50209       | Radio Infrastructure              | 0                                       | 0                                       | 5,000                                    | 0  | 0   | 3,000                                   |
| 50210       | Recruitment                       | 12,340                                  | 11,330                                  | 8,050                                    | 5,176  | 7,764                                     | 5,250                                   |
| 50211       | Resale Supplies                   | 349                                     | 0                                       | 0  | 0  | 0   | 0                                       |
| 50212       | Address Signs                     | 702                                     | 385                                     | 750                                      | 0  | 0   | 750                                     |
| 50213       | Conservation                      | 11,232                                  | 11,232                                  | 11,500                                   | 6,225  | 9,337                                     | 11,500                                  |
| 50214       | Emergency Preparedness            | 0                                       | 0                                       | 2,750                                    | 0  | 0   | 2,500                                   |
| 50215       | Business Travel                   | 150                                     | 59                                      | 2,500                                    | 67   | 101                                       | 2,000                                   |
| 50216       | Personnel/Hearing/Appeal          | 153                                     | 100                                     | 0  | 225  | 338                                       | 0                                       |
| 50217       | Medical Misc.                     | 528                                     | 296                                     | 0  | 0  | 0   | 0                                       |
| 50218       | Prior Year Adjustment             | 133                                     | 151                                     | 0  | 0  | 0   | 0                                       |
| 50219       | UNASSIGNED                        | 0                                       | 0                                       | 0  | 0  | 0   | 0                                       |
| 50220       | UNASSIGNED                        | 0                                       | 0                                       | 0  | 0  | 0   | 0                                       |
| 50221       | Electric-Facilities               | 47,877                                  | 48,117                                  | 27,860                                   | 18,583   | 25,574                                    | 26,500                                  |
| 50222       | Electric-Wells                    | 121,589                                 | 156,152                                 | 150,000                                  | 123,107  | 184,661                                   | 165,000                                 |
| 50223       | Electric-Boosters                 | 200,311                                 | 201,294                                 | 226,920                                  | 207,255  | 310,883                                   | 249,420                                 |
| 50224       | Phone-Cellular                    | 20,261                                  | 14,029                                  | 13,320                                   | 6,218  | 9,327                                     | 13,860                                  |
| 50225       | Phone-Facility                    | 13,482                                  | 9,961                                   | 7,090                                    | 2,386  | 3,492                                     | 7,090                                   |
| 50226       | Phone-Telemetry                   | 258                                     | 265                                     | 122,220                                  | 69,437   | 104,156                                   | 158,273                                 |
| 50227       | UNASSIGNED                        | 0                                       | 0                                       | 0  | 0  | 0   | 0                                       |
| 50228       | Natural Gas/Propane               | 9,261                                   | 42,960                                  | 19,400                                   | 16,169   | 24,253                                    | 21,360                                  |
| 50229       | Water- Lakefill                   | 34,246                                  | 101,958                                 | 2,600                                    | 2,676  | 4,013                                     | 2,600                                   |
| 50230       | Water-Facilities                  | 5,896                                   | 5,971                                   | 6,300                                    | 3,459  | 5,062                                     | 6,300                                   |
| 50231       | Auto Repair                       | 43,936                                  | 63,481                                  | 46,750                                   | 28,183   | 42,274                                    | 28,750                                  |
| 50232       | Motor Fuel                        | 101,198                                 | 111,853                                 | 95,000                                   | 79,286   | 118,928                                   | 115,700                                 |
| 50233       | Auto Allowance                    | 7,882                                   | 8,209                                   | 8,500                                    | 4,382  | 6,573                                     | 8,500                                   |
| 50234       | Equipment Repairs                 | 49,816                                  | 32,213                                  | 32,500                                   | 38,070   | 57,106                                    | 46,650                                  |
| 50235       | Equipment - Lease                 | 12,561                                  | 56,326                                  | 31,900                                   | 11,754   | 17,631                                    | 25,020                                  |
| 50236       | Tires & Batteries                 | 26,579                                  | 19,965                                  | 20,000                                   | 17,995   | 26,993                                    | 20,000                                  |
| 50237       | UNASSIGNED                        | 919                                     | 6,172                                   | 5,000                                    | 0  | 0   | 2,000                                   |
| 50238       | Equipment                         | 23,197                                  | 14,481                                  | 26,300                                   | 20,770   | 31,155                                    | 18,300                                  |
| 50239       | UNASSIGNED                        | 758                                     | 9,763                                   | 0  | 0  | 0   | 0                                       |
| 50240       | Striping and Stenciling           | 129                                     | 1,731                                   | 48,500                                   | 44,851   | 67,277                                    | 500                                     |
| 50241       | Operations                        | 12,351                                  | 6,023                                   | 12,300                                   | 4,742  | 6,957                                     | 12,225                                  |
| 50242       | Road Materials and Repairs        | 44,128                                  | 74,315                                  | 65,000                                   | 33,613   | 50,420                                    | 59,000                                  |
| 50243       | Drainage                          | 518                                     | 25,045                                  | 5,000                                    | 0  | 0   | 5,000                                   |
| 50244       | System Repair & Maintenance       | 74,419                                  | 64,888                                  | 65,000                                   | 11,498   | 17,247                                    | 45,000                                  |
| 50245       | UNASSIGNED                        | 0                                       | 0                                       | 0  | 0  | 0   | 0                                       |
| 50246       | Lake Maintenance                  | 0                                       | 0                                       | 300                                      | 0  | 0   | 300                                     |
| 50247       | Signs, Reflectors and Markers     | 10,105                                  | 13,783                                  | 16,100                                   | 10,749   | 16,124                                    | 16,100                                  |
| 50248       | Bus Shelters                      | 323                                     | 366                                     | 0  | 0  | 0   | 0                                       |
| 50249       | Snow Removal                      | 19,195                                  | 18,848                                  | 16,600                                   | 15,420   | 23,130                                    | 16,500                                  |
| 50250       | Shop Supplies                     | 5,563                                   | 5,070                                   | 7,750                                    | 5,686  | 8,528                                     | 7,765                                   |
| 50251       | Expendable Tools and Equipment    | 9,684                                   | 10,736                                  | 5,600                                    | 2,202  | 3,302                                     | 5,615                                   |
| 50252       | Well Repair                       | 11,519                                  | 4,328                                   | 4,500                                    | 34   | 51  | 4,500                                   |
| 50253       | Booster Repair                    | 16,576                                  | 15,532                                  | 20,000                                   | 11,866   | 17,799                                    | 16,000                                  |
| 50254       | Contracted Well Maintenance       | 76,286                                  | 76,979                                  | 76,290                                   | 76,286   | 114,429                                   | 76,290                                  |
| 50255       | Water Tank Maintenance and Repair | 230,572                                 | 236,118                                 | 246,470                                  | 186,892  | 280,337                                   | 246,470                                 |
| 50256       | Water Meters                      | 4,305                                   | 10,704                                  | 30,000                                   | 1,503  | 2,254                                     | 15,039                                  |
| 50257       | Telemetry/SCADA                   | 18,448                                  | 69,425                                  | 20,000                                   | 4,272  | 6,408                                     | 8,000                                   |
| 50258       | Lab & Related Equipment           | 1,536                                   | 10,232                                  | 0  | 0  | 0   | 0                                       |
| 50259       | Chemicals                         | 19,676                                  | 4,776                                   | 6,000                                    | 4,748  | 7,122                                     | 8,000                                   |
| 50260       | Sewer & Septic Repairs            | 0                                       | 0                                       | 0  | 0  | 0   | 0                                       |
| 50261       | Fire Hydrant                      | 4,762                                   | 0                                       | 8,500                                    | 0  | 0   | 5,000                                   |

| ACCOUNT NO. |  | BUDGET EXPENDITURE FY 2019-2020 | BUDGET EXPENDITURE FY 2020-2021 | BUDGET EXPENDITURE FY 2021-2022 | BUDGET EXPENDITURE FY 2021-2022 | BUDGET EXPENDITURE FY 2021-2022 | BUDGET EXPENDITURE FY 2022-2023 |
|-------------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|             |  | AUDITED                         | AUDITED                         | BUDGETED                        | ACTUAL 05/2022                  | PROJECTED                       | ADOPTED                         |
| 50262       | UNASSIGNED                                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                               |
| 50263       | Electrical/ Lighting                           | 0                               | 0                               | 0                               | 0                               | 0                               | 0                               |
| 50264       | UNASSIGNED                                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                               |
| 50265       | UNASSIGNED                                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                               |
| 50266       | Building Maintenance                           | 7,527                           | 10,649                          | 24,950                          | 2,418                           | 3,627                           | 11,000                          |
| 50267       | Guardrail Repair                               | 148,985                         | 156,640                         | 115,000                         | 89,374                          | 134,061                         | 55,000                          |
| 50268       | Mailboxes                                      | 0                               | 260                             | 0                               | 0                               | 0                               | 0                               |
| 50269       | Weed Abatement                                 | 10,179                          | 15,535                          | 4,500                           | 0                               | 0                               | 4,500                           |
| 50270       | Bark Beetle                                    | 0                               | 1,779                           | 10,000                          | 5,619                           | 8,429                           | 10,000                          |
| 50271       | Grounds Maintenance                            | 13,865                          | 12,954                          | 12,000                          | 6,854                           | 9,531                           | 12,000                          |
| 50272       | UNASSIGNED                                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                               |
| 50273       | Computer Software                              | 39,310                          | 44,958                          | 31,550                          | 39,307                          | 58,960                          | 55,243                          |
| 50274       | Computer Hardware                              | 8,943                           | 54,825                          | 4,500                           | 2,326                           | 3,489                           | 4,500                           |
| 50275       | Safety and Protective                          | 26,459                          | 20,685                          | 10,750                          | 7,322                           | 10,910                          | 11,587                          |
| 50276       | Armory   | 4,018                           | 4,775                           | 2,800                           | 113                             | 169                             | 1,300                           |
| 50277       | Custodial Supplies                             | 2,848                           | 3,172                           | 5,360                           | 2,735                           | 4,094                           | 5,339                           |
| 50278       | Custodial Services                             | 18,314                          | 14,950                          | 23,900                          | 15,469                          | 23,091                          | 23,300                          |
| 50279       | Inspections                                    | 5,229                           | 12,255                          | 4,250                           | 32,307                          | 48,460                          | 4,450                           |
| 50280       | Contract Services                              | 185,408                         | 200,664                         | 156,590                         | 132,030                         | 141,256                         | 158,310                         |
| 50281       | Legal  | 360,719                         | 224,383                         | 174,000                         | 263,075                         | 394,724                         | 171,500                         |
| 50282       | Engineering                                    | 72,433                          | 4,198                           | 25,000                          | 0                               | 0                               | 10,000                          |
| 50283       | Audit  | 25,188                          | 60,081                          | 67,200                          | 21,725                          | 72,588                          | 32,200                          |
| 50284       | Consulting                                     | 37,365                          | 76,493                          | 121,500                         | 2,525                           | 3,787                           | 171,500                         |
| 50285       | Lab Analysis                                   | 26,733                          | 28,964                          | 11,000                          | 5,873                           | 8,810                           | 11,000                          |
| 50286       | District Elections                             | 0                               | 4,854                           | 1,500                           | 0                               | 0                               | 1,500                           |
| 50287       | Outside Service                                | 40,197                          | 33,708                          | 47,160                          | 9,210                           | 13,814                          | 26,860                          |
| 50288       | Uniforms                                       | 12,288                          | 12,433                          | 32,304                          | 23,586                          | 35,379                          | 20,111                          |
| 50289       | Dispatch Service                               | 97,169                          | 97,976                          | 97,614                          | 47,386                          | 71,078                          | 115,175                         |
| 50290       | State Reimbursement Fee                        | 0                               | 50,222                          | 0                               | 248                             | 372                             | 0                               |
| 50291       | Admin Services & Supplies OH Allocation        | 344,313                         | 377,523                         | 267,875                         | 257,101                         | 372,005                         | 234,380                         |
| 50291       | General Svcs Services & Supplies OH Allocation | 57,193                          | 79,111                          | 116,834                         | 55,416                          | 81,553                          | 47,491                          |
| 50292       | State/County Fees                              | 32,428                          | 47,259                          | 40,280                          | 36,936                          | 55,350                          | 43,355                          |
| 50293       | Insurance Deductibles & Settlements            | 378                             | 0                               | 18,500                          | 750                             | 1,125                           | 16,500                          |
| 50294       | Lands & Rights of Way                          | 309,932                         | 300,104                         | 0                               | 0                               | 0                               | 0                               |
| 50295       | Solid Waste Processing                         | 309                             | 301                             | 316,440                         | 185,032                         | 268,184                         | 320,133                         |
| 50296       | Trash Service                                  | 5,770                           | 5,592                           | 6,300                           | 4,870                           | 7,305                           | 6,724                           |
| 50297       | Biosolids Disposal                             | 7,788                           | 13,036                          | 175,114                         | 131,931                         | 188,533                         | 203,325                         |
| 50298       | District Insurance                             | 111,484                         | 148,481                         | 180,380                         | 191,069                         | 191,165                         | 311,121                         |
| 50299       | Purchased Water & Water Banking                | 283,049                         | 351,829                         | 637,980                         | 306,368                         | 688,573                         | 657,607                         |
| 50401       | Uncollectable Debt                             | 9,697                           | 2,500                           | 2,800                           | 0                               | 0                               | 0                               |
|             | <b>Total Services &amp; Supplies</b>           | <b>3,721,796</b>                | <b>4,137,690</b>                | <b>4,421,121</b>                | <b>3,033,709</b>                | <b>4,629,855</b>                | <b>4,374,001</b>                |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Debt Servicing</b>                          |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Total Debt Servicing</b>                    | <b>704,799</b>                  | <b>706,979</b>                  | <b>810,061</b>                  | <b>385,008</b>                  | <b>807,581</b>                  | <b>430,636</b>                  |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Capital Outlay</b>                          |                                 |                                 |                                 |                                 |                                 |                                 |
|             | Transfer to GF- Fuel Tank Repair (\$25k)       |                                 |                                 | -                               | -                               | -                               |                                 |
|             | Transfer to GF- Vehicle Lift (\$25k)           |                                 |                                 | -                               | -                               | -                               |                                 |
|             | Transfer to GF- Computer Server (\$30k)        |                                 |                                 | -                               | -                               | -                               |                                 |
|             | Transfer to GF- Server SW (\$10k)              |                                 |                                 | -                               | -                               | -                               |                                 |
|             | Transfer to GF- Finance SW (\$120k)            |                                 |                                 | -                               | -                               | -                               |                                 |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Total Capital Outlay</b>                    | <b>444,246</b>                  | <b>1,409,794</b>                | <b>1,920,440</b>                | <b>454,407</b>                  | <b>724,701</b>                  | <b>1,702,200</b>                |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Transfers Out</b>                           |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Total Transfers Out</b>                     | <b>914,647</b>                  | <b>807,362</b>                  | <b>1,099,680</b>                | <b>448,631</b>                  | <b>487,782</b>                  | <b>28,312</b>                   |
|             |  |                                 |                                 |                                 |                                 |                                 |                                 |
|             | <b>Total Expenditures w/ Transfers</b>         | <b>10,263,427</b>               | <b>11,844,889</b>               | <b>13,702,028</b>               | <b>8,477,244</b>                | <b>10,874,365</b>               | <b>12,349,345</b>               |
|             | <b>Total Expenditures w/o Transfers</b>        | <b>9,348,780</b>                | <b>11,037,527</b>               | <b>12,602,348</b>               | <b>8,028,613</b>                | <b>10,386,584</b>               | <b>12,321,033</b>               |

BEAR VALLEY COMMUNITY SERVICES DISTRICT  
 PROPOSED BUDGET FY 2022-2023  
 GENERAL FUND - 40

| ACCOUNT NO. |                                    | BUDGET REVENUES  |
|-------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|             |                                    | FY 2019-2020     | FY 2020-2021     | FY 2021-2022     | FY 2021-2022     | FY 2021-2022     | FY 2022-2023     |
|             |                                    | AUDITED          | AUDITED          | ADOPTED          | ACTUAL 05/2022   | PROJECTED        | ADOPTED          |
|             | <b>Beginning Fund Balance</b>      | <b>3,059,978</b> | <b>3,226,098</b> | <b>2,984,590</b> | <b>2,984,590</b> | <b>2,984,590</b> | <b>3,639,302</b> |
|             | <b>Revenue</b>                     |                  |                  |                  |                  |                  |                  |
| 40101       | Property Tax                       | 1,763,696        | 1,919,575        | 1,886,000        | 1,922,790        | 2,097,590        | 1,985,000        |
| 40102       | Property Tax Collection Fee        | (21,540)         | (20,381)         | (22,000)         | -                | -                | (22,000)         |
| 40181       | Police Special Tax                 | 279,014          | 289,427          | 280,000          | 269,019          | 293,475          | 280,000          |
| 40191       | Gate Special Tax                   | 263,076          | 269,444          | 262,500          | 251,932          | 274,835          | 262,500          |
| 40504       | P.O.S.T. Reimbursement             | 900              | 1,080            | 3,000            | -                | -                | 8,000            |
| 40513       | Cares Act Funding                  | -                | 80,463           | -                | -                | -                | -                |
| 40601       | Interest Income                    | 68,018           | 11,706           | 7,500            | 18,926           | 20,646           | 21,000           |
| 40611       | Rents                              | 174,117          | 174,477          | 174,743          | 173,981          | 189,797          | 225,000          |
| 40701       | Fines                              | 3,181            | 3,408            | 3,000            | 3,766            | 4,108            | 3,000            |
| 40721       | Other                              | 17,724           | 5,996            | 4,000            | 4,802            | 5,238            | 4,000            |
| 40733       | Gate Cards/Clickers                | 15,725           |                  |                  |                  |                  |                  |
| 40734       | RFID Sales                         | 52,571           | 67,123           | 60,000           | 67,674           | 73,826           | 60,000           |
| 40735       | Address Posts                      | 864              | 334              | 13,840           | 331              | 361              | 400              |
| 40741       | Reimbursed Expense                 | 1,362            | 4,833            | 5,000            | 63               | 69               | -                |
| 40743       | Reimbursed Expense - Police        | 37,877           | 29,845           | -                | 1,880            | 2,051            | 8,000            |
| 40791       | Donations Received                 | 1,585            | -                | -                | -                | -                | -                |
| 49093       | Transfer In From WW Bond Red. Fund | 1,402            | 1,997            | -                | -                | -                | -                |
| 49111       | Transfer In From Parks & Rec       | -                | -                | 66,880           | -                | -                | -                |
| 49092       | Transfer In From Water             | 3,030            | 11,738           | -                | -                | -                | -                |
| 49095       | Transfer In From Wastewater        | 457              | -                | 19,380           | 18,000           | 19,636           | -                |
| 49108       | Transfer In From Roads             | 3,049            | 11,738           | 67,180           | 12,000           | 13,091           | -                |
| 49094       | Transfer In From Solid Waste       | 1,055            | -                | 17,020           | -                | -                | -                |
|             | <b>Total Revenue</b>               | <b>2,667,163</b> | <b>2,862,801</b> | <b>2,848,043</b> | <b>2,729,857</b> | <b>2,978,026</b> | <b>2,834,900</b> |

| ACCOUNT NO. | BUDGET EXPENDITURES                           | BUDGET EXPENDITURES | BUDGET EXPENDITURES | BUDGET EXPENDITURES | BUDGET EXPENDITURES | BUDGET EXPENDITURES |                  |
|-------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
|             | FY 2019-2020                                  | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |                  |
|             | AUDITED                                       | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |                  |
|             |   |                     |                     |                     |                     |                     |                  |
|             | <b>Expenditures</b>                           |                     |                     |                     |                     |                     |                  |
|             | Salaries & Benefits                           | 1,522,403           | 1,545,719           | 1,843,985           | 1,354,705           | 1,477,859           | 1,862,282        |
|             | Services & Supplies                           | 560,672             | 573,235             | 615,647             | 526,679             | 567,666             | 633,713          |
|             | Debt Servicing                                |                     |                     |                     |                     |                     |                  |
|             | Capital Outlay                                |                     |                     |                     |                     |                     |                  |
|             | Land  |                     |                     |                     |                     |                     |                  |
|             | Buildings                                     |                     |                     |                     |                     |                     |                  |
|             | Structures & Improvements                     | 59,542              | 6,308               | -                   | 37,859              | 5,500               | 248,000          |
|             | Equipment                                     | 12,398              | 151,996             | 165,640             | 3,507               | 18,450              | 22,200           |
|             | Expenditure Transfers                         |                     |                     |                     |                     |                     |                  |
|             | Transfer to Other Funds                       | -                   | -                   | -                   | 4,500               | -                   | -                |
|             | Parks & Rec                                   | -                   | -                   | 99,774              | 4,869               | 5,312               | 5,312            |
|             | Roads   | -                   | -                   | 229,878             | 192,840             | 229,878             |                  |
|             | Water Enterprise                              | -                   | -                   | -                   | -                   | -                   | -                |
|             | Wastewater Enterprise                         | 55,814              | -                   | -                   | -                   | -                   | -                |
|             | Solid Waste Enterprise                        | -                   | -                   | -                   | -                   | -                   | -                |
|             | Wastewater Reserve                            | 1,402               | -                   | -                   | -                   | -                   | -                |
|             | Wastewater Reserve-Rate Stabilization         | -                   | -                   | -                   | -                   | -                   | 198,500          |
|             | <b>Total Expenditures</b>                     | <b>2,217,991</b>    | <b>2,387,428</b>    | <b>3,097,884</b>    | <b>2,128,647</b>    | <b>2,323,314</b>    | <b>2,993,007</b> |
|             | <b>Fund Balance</b>                           | <b>3,509,150</b>    | <b>3,701,470</b>    | <b>2,734,749</b>    | <b>3,585,801</b>    | <b>3,639,302</b>    | <b>3,481,195</b> |
|             |   |                     |                     |                     |                     |                     |                  |
|             | <b>FUNDING SOURCES</b>                        |                     |                     |                     |                     |                     |                  |
|             | Operating Revenues                            | 2,658,170           | 2,837,329           | 2,677,583           | 2,715,163           | 2,961,995           | 2,834,900        |
|             | Transfer From Wastewater Bond Redemption Fund | 1,402               | 1,997               | -                   | -                   | -                   | -                |
|             | Transfer From Parks & Rec Fund                | -                   | -                   | 66,880              | -                   | -                   | -                |
|             | Transfer From Water Enterprise Fund           | 3,030               | 11,738              | -                   | -                   | -                   | -                |
|             | Transfer From Wastewater Enterprise Fund      | 457                 | -                   | 19,380              | 18,000              | 19,636              | -                |
|             | Transfer From Roads Fund                      | 3,049               | 11,738              | 67,180              | 12,000              | 13,091              | -                |
|             | Transfer From Solid Waste Enterprise Fund     | 1,055               | -                   | 17,020              | -                   | -                   | -                |
|             | Use / (Gain) of Fund Balance                  | (449,172)           | (475,373)           | 249,841             | (601,210)           | (654,712)           | 158,107          |
|             |   | 2,217,991           | 2,387,428           | 3,097,884           | 2,128,647           | 2,323,314           | 2,993,007        |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
GENERAL FUND - 40  
ADMINISTRATION - 51**

| ACCOUNT NO. |   | BUDGET EXPENDITURES |
|-------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |   | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |   | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Salaries &amp; Benefits</b>                |                     |                     |                     |                     |                     |                     |
|             | Board of Directors                            | 7,000               | 8,100               | 12,000              | 8,100               | 8,836               | 12,000              |
|             | Wages   | 741,999             | 762,130             | 888,749             | 667,929             | 728,650             | 922,713             |
|             | Benefits                                      | 62,570              | 72,740              | 91,897              | 71,457              | 77,953              | 90,205              |
|             | CalPERS - Current                             | 71,741              | 89,364              | 94,873              | 61,739              | 67,352              | 94,752              |
|             | CalPERS - UAL                                 | 45,572              | 56,423              | 70,616              | 70,666              | 77,090              | 68,901              |
|             | Social Security                               | 50,153              | 55,253              | 64,972              | 47,480              | 51,797              | 64,767              |
|             | Unemployment                                  | 2,962               | 2,833               | 4,272               | 2,283               | 2,491               | 4,272               |
|             | Workers Comp                                  | 5,057               | 8,583               | 7,205               | 7,657               | 8,354               | 7,598               |
|             | Overtime                                      | 2,507               | 2,578               | 2,500               | 16,358              | 17,846              | 2,314               |
| 50134       | Technology Stipend                            | 230                 | 345                 |                     |                     |                     |                     |
|             | <b>Total Salaries &amp; Benefits</b>          | <b>989,792</b>      | <b>1,058,349</b>    | <b>1,237,084</b>    | <b>953,670</b>      | <b>1,040,368</b>    | <b>1,267,521</b>    |
| 50131       | Admin Salaries & Benefits Overhead Allocation | (989,792)           | (1,058,349)         | (1,237,084)         | (953,670)           | (1,040,368)         | (987,341)           |
|             | <b>Total Net Salaries &amp; Benefits</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>280,180</b>      |
|             | <b>Services &amp; Supplies</b>                |                     |                     |                     |                     |                     |                     |
| 50201       | Public Notices                                | 665                 | 631                 | 1,500               | -                   | -                   | 1,500               |
| 50202       | Memberships & Dues                            | 11,051              | 12,654              | 13,410              | 16,711              | 18,231              | 13,410              |
| 50203       | Printing                                      | 267                 | 309                 | 13,500              | 1,627               | 1,775               | 13,500              |
| 50204       | Postage/Shipping                              | 312                 | 224                 | 250                 | 2,221               | 2,423               | 1,500               |
| 50205       | Office Supplies                               | 13,482              | 13,228              | 12,000              | 15,911              | 17,358              | 12,000              |
| 50206       | Training/Travel                               | 11,908              | 1,969               | 19,000              | 15,620              | 17,039              | 19,000              |
| 50210       | Recruitment                                   | 249                 | -                   | 250                 | 3,237               | 3,532               | 250                 |
| 50212       | Address Signs                                 | 702                 | 385                 | 750                 | 126                 | 137                 | 750                 |
| 50214       | Emergency Preparedness                        | -                   | -                   | 1,000               | -                   | -                   | 1,000               |
| 50215       | Business Travel                               | 150                 | -                   | 1,000               | -                   | -                   | 1,000               |
| 50221       | Electric-Facilities                           | 3,553               | 3,486               | 4,000               | 4,291               | 4,681               | 4,000               |
| 50224       | Phone-Cellular                                | 8,894               | 5,383               | 5,640               | 1,797               | 1,960               | 5,640               |
| 50225       | Phone-Facility                                | 1,525               | 593                 | 290                 | 253                 | 275                 | 290                 |
| 50228       | Natural Gas/Propane                           | 1,666               | 2,740               | 2,500               | 3,261               | 3,557               | 2,500               |
| 50230       | Water-Facilities                              | 1,075               | 1,368               | 1,600               | 1,254               | 1,368               | 1,600               |
| 50233       | Auto Allowance                                | 6,033               | 6,017               | 6,000               | 5,258               | 5,736               | 6,000               |
| 50235       | Equipment - Lease                             | 8,222               | 16,092              | 17,920              | 17,653              | 19,258              | 17,920              |
| 50241       | Operations                                    | 4,519               | 1,828               | 7,500               | 3,099               | 3,381               | 7,500               |
| 50266       | Building Maintenance                          | 674                 | 442                 | 2,000               | 478                 | 521                 | 2,000               |
| 50273       | Computer Software                             | 5,685               | 5,123               | 2,600               | 6,330               | 6,906               | 2,600               |
| 50274       | Computer Hardware                             | 105                 | 14,933              | 1,000               | -                   | -                   | 1,000               |
| 50275       | Safety and Protective                         | 3,675               | 1,439               | 1,000               | 733                 | 799                 | 1,000               |
| 50277       | Custodial Supplies                            | 614                 | 510                 | 600                 | 282                 | 308                 | 600                 |
| 50278       | Custodial Services                            | 7,075               | 6,093               | 8,400               | 6,300               | 6,873               | 8,400               |
| 50280       | Contract Services                             | 99,371              | 118,304             | 83,280              | 79,933              | 87,199              | 88,000              |
| 50281       | Legal   | 105,744             | 54,851              | 75,000              | 105,418             | 115,001             | 75,000              |
| 50283       | Audit   | 1,936               | 21,693              | 27,200              | 23,296              | 25,414              | 27,200              |
| 50284       | Consulting                                    | -                   | 25,288              | 1,500               | -                   | -                   | 40,000              |
| 50287       | Outside Service                               | 2,222               | 401                 | 1,000               | 192                 | 210                 | 1,000               |
| 50290       | State Reimbursement Fee                       | -                   | -                   | 300                 | 418                 | 456                 | 300                 |
| 50292       | State/County Fees                             | 2,637               | 2,388               | 2,750               | 64                  | 70                  | 2,750               |
| 50293       | Insurance Deductibles & Settlements           | 378                 | -                   | 1,000               | -                   | -                   | 1,000               |
| 50294       | Lands & Rights of Way                         | -                   | -                   |                     |                     |                     | -                   |
| 50295       | Solid Waste Processing                        | -                   | -                   |                     |                     |                     | -                   |
| 50296       | Trash Service                                 | 272                 | 301                 | 300                 | 418                 | 456                 | 300                 |
| 50298       | District Insurance                            | 4,725               | 7,051               | 7,755               | 10,189              | 10,189              | 12,735              |
| 50299       | Purchased Water & Water Banking               | -                   | -                   | -                   | -                   | -                   | -                   |
|             | Admin Svcs & Supplies Indirect-Calfire Grant  |                     |                     |                     |                     |                     | (34,380)            |
|             | <b>Total Services &amp; Supplies</b>          | <b>313,499</b>      | <b>329,062</b>      | <b>324,795</b>      | <b>326,663</b>      | <b>355,433</b>      | <b>339,865</b>      |
| 50291       | Admin Svcs & Supplies Overhead Allocation     | (312,797)           | (329,022)           | (324,045)           | (326,536)           | (355,295)           | (274,153)           |
|             | <b>Total Net Services &amp; Supplies</b>      | <b>702</b>          | <b>40</b>           | <b>750</b>          | <b>126</b>          | <b>137</b>          | <b>65,712</b>       |

| ACCOUNT NO. |                                  | BUDGET EXPENDITURES |
|-------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                                  | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                  | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>Debt Servicing</b>            |                     |                     |                     |                     |                     |                     |
|             | <b>Total Debt Servicing</b>      | <b>0</b>            | <b>0</b>            | <b>0</b>            |                     |                     | <b>0</b>            |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>Capital Outlay</b>            |                     |                     |                     |                     |                     |                     |
| 50300       | Equipment                        |                     | 20,000              |                     |                     |                     | -                   |
| 50301       | Capital Improvement              |                     |                     |                     |                     |                     | 59,000              |
|             | <b>Total Capital Outlay</b>      | <b>-</b>            | <b>20,000</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>59,000</b>       |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>Total Expenditures</b>        | <b>1,303,291</b>    | <b>1,407,411</b>    | <b>1,561,879</b>    | <b>1,280,333</b>    | <b>1,395,800</b>    | <b>1,666,386</b>    |
|             | <b>Total Overhead Allocation</b> | <b>(1,302,589)</b>  | <b>(1,387,026)</b>  | <b>(1,561,129)</b>  | <b>(1,280,207)</b>  | <b>(1,395,663)</b>  | <b>(1,261,494)</b>  |
|             | <b>Net Balance</b>               | <b>702</b>          | <b>20,385</b>       | <b>63,353</b>       | <b>126</b>          | <b>137</b>          | <b>404,892</b>      |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**PROPOSED BUDGET FY 2022-2023**  
**GENERAL FUND - 40**  
**POLICE - 58**

| ACCOUNT NO. |  | BUDGET           | BUDGET           | BUDGET           | BUDGET         | BUDGET           | BUDGET           |
|-------------|--|------------------|------------------|------------------|----------------|------------------|------------------|
|             |  | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES   | EXPENDITURES     | EXPENDITURES     |
|             |  | FY 2019-2020     | FY 2020-2021     | FY 2021-2022     | FY 2021-2022   | FY 2021-2022     | FY 2022-2023     |
|             |  | AUDITED          | AUDITED          | ADOPTED          | ACTUAL 05/2022 | PROJECTED        | ADOPTED          |
|             | <b>Salaries &amp; Benefits</b>                 |                  |                  |                  |                |                  |                  |
|             | Wages  | 473,197          | 467,508          | 562,092          | 374,286        | 408,312          | 611,136          |
|             | Benefits                                       | 83,884           | 75,047           | 97,382           | 62,622         | 68,314           | 107,755          |
|             | CalPERS - Current                              | 67,789           | 67,390           | 83,432           | 46,264         | 50,470           | 89,847           |
|             | CalPERS - UAL                                  | 93,363           | 106,614          | 128,025          | 128,023        | 139,662          | 127,874          |
|             | Social Security                                | 43,047           | 36,272           | 44,264           | 32,063         | 34,978           | 47,532           |
|             | Unemployment                                   | 2,603            | 1,743            | 2,448            | 1,448          | 1,580            | 2,483            |
|             | Workers Comp                                   | 24,652           | 28,201           | 25,328           | 26,566         | 28,981           | 27,404           |
|             | Overtime                                       | 1,222            | 200              | -                | 2,592          | 2,828            | 2,500            |
|             | Admin Overhead Allocation                      | 267,925          | 165,413          | 25,000           | 20,896         | 22,796           | -                |
|             | General Services Overhead Allocation           | -                | 105,756          | 197,214          | 140,804        | 153,605          | 135,899          |
| 50133       | Standby Pay                                    | 20,532           | 21,187           | 133,248          | 92,293         | 100,683          | 28,000           |
|             | <b>Total Salaries &amp; Benefits</b>           | <b>1,078,214</b> | <b>1,075,331</b> | <b>1,298,433</b> | <b>927,858</b> | <b>1,012,209</b> | <b>1,180,430</b> |
|             | <b>Services &amp; Supplies</b>                 |                  |                  |                  |                |                  |                  |
| 50201       | Public Notices                                 | -                | -                | 500              | -              | -                | -                |
| 50202       | Memberships & Dues                             | 638              | 589              | 690              | 3,328          | 3,631            | 690              |
| 50203       | Printing                                       | -                | -                | 250              | -              | -                | -                |
| 50204       | Postage/Shipping                               | 309              | 545              | 320              | -              | -                | -                |
| 50205       | Office Supplies                                | 3,262            | 1,414            | 4,300            | 2,971          | 3,241            | 2,000            |
| 50206       | Training/Travel                                | 5,075            | 3,650            | 10,000           | 952            | 1,038            | 10,000           |
| 50210       | Recruitment                                    | 10,491           | 10,882           | 7,500            | 5,000          | 5,454            | 5,000            |
| 50214       | Emergency Preparedness                         | -                | -                | 1,000            | -              | -                | 1,000            |
| 50215       | Business Travel                                | -                | -                | 1,000            | 67             | 73               | 1,000            |
| 50221       | Electric-Facilities                            | 10,150           | 8,773            | 11,000           | 9,536          | 10,403           | 11,000           |
| 50224       | Phone-Cellular                                 | 7,001            | 4,929            | 4,800            | 4,236          | 4,621            | 4,800            |
| 50225       | Phone-Facility                                 | 5,866            | 6,129            | 6,000            | 2,528          | 2,758            | 6,000            |
| 50228       | Natural Gas/Propane                            | 3,263            | 3,853            | 3,500            | 4,839          | 5,279            | 3,850            |
| 50230       | Water-Facilities                               | 757              | 888              | 1,100            | 918            | 1,001            | 1,100            |
| 50231       | Auto Repair                                    | 4,629            | 6,143            | 7,500            | 8,002          | 8,730            | 9,500            |
| 50232       | Motor Fuel                                     | 16,475           | 17,471           | 17,000           | 19,064         | 20,797           | 22,000           |
| 50234       | Equipment Repairs                              | 516              | 1,673            | 5,000            | 5,144          | 5,612            | 5,000            |
| 50235       | Equipment - Lease                              | -                | -                | 500              | -              | -                | 500              |
| 50236       | Tires & Batteries                              | 6,441            | 3,219            | 5,000            | 1,744          | 1,903            | 5,000            |
| 50238       | Equipment                                      | 4,532            | 2,319            | 15,800           | 13,629         | 14,868           | 15,800           |
| 50241       | Operations                                     | 1,335            | 1,219            | 1,500            | 497            | 542              | 1,500            |
| 50266       | Building Maintenance                           | 3,814            | 3,815            | 1,500            | 965            | 1,053            | 1,500            |
| 50271       | Grounds Maintenance                            | 6,000            | 6,000            | 6,000            | 4,709          | 5,137            | 6,000            |
| 50273       | Computer Software                              | 14,642           | 15,329           | 13,540           | 34,649         | 37,799           | 37,000           |
| 50274       | Computer Hardware                              | 4,335            | 24,648           | 1,000            | 61             | 67               | 1,000            |
| 50275       | Safety and Protective                          | 2,391            | 2,484            | 2,500            | 598            | 652              | 2,500            |
| 50276       | Armory   | 1,577            | 1,684            | 2,500            | -              | -                | 1,000            |
| 50277       | Custodial Supplies                             | 627              | 612              | 750              | 338            | 369              | 750              |
| 50278       | Custodial Services                             | 3,125            | 2,611            | 3,600            | 2,700          | 2,945            | 3,600            |
| 50279       | Inspections                                    | 1,047            | 880              | 1,100            | 656            | 716              | 1,100            |
| 50280       | Contract Services                              | 62,064           | 62,512           | 57,860           | 52,254         | 57,004           | 57,860           |
| 50281       | Legal  | 39,202           | 35,536           | 25,000           | 22,464         | 24,506           | 25,000           |
| 50284       | Consulting                                     | 18,278           | 6,908            | 5,000            | 2,525          | 2,754            | 5,000            |
| 50287       | Outside Service                                | 2,659            | 6,043            | 5,000            | 1,509          | 1,646            | 4,000            |
| 50288       | Uniforms                                       | 4,806            | 4,768            | 6,000            | 4,704          | 5,131            | 7,000            |
| 50289       | Dispatch Service                               | 94,771           | 94,771           | 97,614           | 71,078         | 77,540           | 115,175          |
| 50291       | Admin Services & Supplies OH Allocation        | 64,179           | 70,448           | 51,452           | 54,169         | 59,093           | -                |
| 50291       | General Svcs Services & Supplies OH Allocation | -                | -                | 18,318           | 6,389          | 6,970            | 10,595           |
| 50292       | State/County Fees                              | 3,472            | 4,273            | 4,500            | 4,021          | 4,387            | 6,000            |
| 50293       | Insurance Deductibles & Settlements            | -                | -                | 2,000            | -              | -                | -                |
| 50296       | Trash Service                                  | 4,247            | 3,998            | 4,500            | 4,109          | 4,483            | 4,700            |
| 50298       | District Insurance                             | 48,006           | 60,780           | 67,460           | 75,628         | 75,628           | 96,906           |
|             | <b>Total Services &amp; Supplies</b>           | <b>464,915</b>   | <b>482,047</b>   | <b>481,454</b>   | <b>426,105</b> | <b>457,967</b>   | <b>492,426</b>   |

| ACCOUNT NO. |                             | BUDGET EXPENDITURES |
|-------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                             | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                             | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             |                             |                     |                     |                     |                     |                     |                     |
|             | <b>Debt Servicing</b>       |                     |                     |                     |                     |                     |                     |
|             | <b>Total Debt Servicing</b> | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |                     | <b>0</b>            |
|             |                             |                     |                     |                     |                     |                     |                     |
|             | <b>Capital Outlay</b>       |                     |                     |                     |                     |                     |                     |
| 50300       | Equipment                   | 3,811               | 106,480             | 123,710             | -                   | -                   | 22,200              |
| 50301       | Capital Improvement         | 59,542              | -                   | -                   | -                   | -                   | -                   |
|             | <b>Total Capital Outlay</b> | <b>63,353</b>       | <b>106,480</b>      | <b>123,710</b>      | <b>-</b>            | <b>-</b>            | <b>22,200</b>       |
|             |                             |                     |                     |                     |                     |                     |                     |
|             | <b>Total Expenditures</b>   | <b>1,606,482</b>    | <b>1,663,858</b>    | <b>1,903,597</b>    | <b>1,353,963</b>    | <b>1,470,175</b>    | <b>1,695,056</b>    |

BEAR VALLEY COMMUNITY SERVICES DISTRICT  
 PROPOSED BUDGET FY 2022-2023  
 PUBLIC SAFETY REALIGNMENT(AB109) FUND - 30

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>BUDGETED    | BUDGET REVENUES<br>FY 2020-2021<br>BUDGETED    | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | 8,887  | 8,887  | 8,887  | 8,887   | 8,887  | 8,887  |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | AB109                                | -  | -  | -  | -   |  | -  |
|             | <b>Total Revenue</b>                 | -  | -  | -  | -   |  | -  |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | 0  | 0  | 0  |   |  | 0  |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
| 50206       | Training/Travel                      | -  | 8,887  | -  | 8,887   | 8,887  | 8,887  |
|             | <b>Total Services &amp; Supplies</b> | -  | 8,887  | -  | 8,887   | 8,887  | 8,887  |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>          | 0  | 0  | 0  | 0   |  | 0  |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | 0  | 0  | 0  | 0   |  | 0  |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | -  | -  | -  | -   |  | 0  |
|             | <b>Total Expenditures</b>            | -  | 8,887  | -  | 8,887   | 8,887  | 8,887  |
|             | <b>Ending Fund Balance</b>           | 8,887  | -  | 8,887  | 0   | 0  | -  |

BEAR VALLEY COMMUNITY SERVICES DISTRICT  
 PROPOSED BUDGET FY 2022-2023  
 SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 68

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | <b>17,068</b>                                  | <b>16,926</b>                                  | <b>21,934</b>                                  | <b>21,934</b>   | <b>21,934</b>                                    | <b>21,588</b>                                  |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
| 40501       | COPS Program                         | 155,948  | 156,000  | 157,000  | 161,285   | 161,285  | 160,000  |
| 40601       | Interest Revenue                     | 848  | 500  | 100  |   | (0)  | 549  |
|             | <b>Total Revenue</b>                 | <b>156,795</b>                                 | <b>156,500</b>                                 | <b>157,100</b>                                 | <b>161,285</b>  | <b>161,286</b>                                   | <b>160,551</b>                                 |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | Wages                                | 75,109   | 78,447   | 75,729   | 70,252  | 76,639   | 82,170   |
|             | Benefits                             | 8,945  | 13,152   | 15,418   | 13,380  | 14,596   | 24,430   |
|             | CalPERS - Current                    | 8,062  | 8,772  | 9,943  | 8,658   | 9,445  | 10,789   |
|             | Social Security                      | 6,292  | 9,132  | 8,939  | 6,405   | 6,987  | 9,432  |
|             | Unemployment                         | 249  | 336  | 336  | 224   | 244  | 336  |
|             | Workers Comp                         | 3,267  | 5,730  | 5,609  | 5,395   | 5,886  | 5,918  |
|             | Overtime                             | 54,676   | 52,126   | 41,125   | 40,211  | 43,866   | 45,429   |
|             | Standby Pay                          | 600  | -  | -  | 3,638   | 3,968  | 3,635  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>157,200</b>                                 | <b>167,696</b>                                 | <b>157,099</b>                                 | <b>148,162</b>  | <b>161,632</b>                                   | <b>182,140</b>                                 |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
| 50209       | Radio Infrastructure                 |  |  | 16,926   |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>-</b>                                       | <b>-</b>                                       | <b>16,926</b>                                  | <b>-</b>  | <b>-</b>   | <b>-</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  | <b>0</b>   | <b>0</b>                                       |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  | <b>0</b>   | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  | <b>-</b>   | <b>0</b>                                       |
|             | <b>Total Expenditures</b>            | <b>157,200</b>                                 | <b>167,696</b>                                 | <b>174,025</b>                                 | <b>148,162</b>  | <b>161,632</b>                                   | <b>182,140</b>                                 |
|             | <b>Ending Fund Balance</b>           | <b>16,663</b>                                  | <b>5,730</b>                                   | <b>5,008</b>                                   | <b>35,057</b>   | <b>21,588</b>                                    | <b>(0)</b>                                     |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**PROPOSED BUDGET FY 2022-2023**  
**GENERAL FUND - 40**  
**GATE - 59**

| ACCOUNT NO. |  | BUDGET                                  | BUDGET                                  | BUDGET                                  | BUDGET   | BUDGET                                    | BUDGET                                  |
|-------------|--|---|---|---|--|---|---|
|             |  | EXPENDITURES<br>FY 2019-2020<br>AUDITED | EXPENDITURES<br>FY 2020-2021<br>AUDITED | EXPENDITURES<br>FY 2021-2022<br>ADOPTED | EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | EXPENDITURES<br>FY 2021-2022<br>PROJECTED | EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>                 |   |   |   |  |   |   |
|             | Wages  | 242,830                                 | 250,633                                 | 264,079                                 | 220,234  | 240,255                                   | 285,868                                 |
|             | Benefits                                       | 16,579                                  | 17,378                                  | 18,603                                  | 20,396   | 22,250                                    | 18,757                                  |
|             | CalPERS - Current                              | 8,900                                   | 8,503                                   | 10,103                                  | 5,201  | 5,674                                     | 15,865                                  |
|             | CalPERS - UAL                                  | 9,301                                   | 10,597                                  | 13,305                                  | 13,303   | 14,513                                    | 18,889                                  |
|             | Social Security                                | 18,581                                  | 18,993                                  | 20,241                                  | 16,796   | 18,323                                    | 21,822                                  |
|             | Unemployment                                   | 5,061                                   | 4,086                                   | 4,536                                   | 3,835  | 4,183                                     | 3,528                                   |
|             | Workers Comp                                   | 3,860                                   | 6,232                                   | 5,292                                   | 5,526  | 6,029                                     | 5,721                                   |
|             | Overtime                                       | 7,486                                   | 1,310                                   | 2,000                                   | 491  | 536                                       | 2,000                                   |
|             | Admin Overhead Allocation                      | 110,258                                 | 125,178                                 | 177,273                                 | 117,732  | 128,435                                   | -                                       |
|             | General Services Overhead Allocation           | 21,333                                  | 27,478                                  | 30,120                                  | 23,332   | 25,453                                    | 29,222                                  |
|             | <b>Total Salaries &amp; Benefits</b>           | <b>444,189</b>                          | <b>470,387</b>                          | <b>545,552</b>                          | <b>426,847</b>                                 | <b>465,651</b>                            | <b>401,673</b>                          |
|             | <b>Services &amp; Supplies</b>                 |   |   |   |  |   |   |
| 50201       | Public Notices                                 | 485                                     | -                                       | 600                                     | -  | -   | 600                                     |
| 50203       | Printing                                       | 2,328                                   | 1,184                                   | 1,500                                   | -  | -   | -                                       |
| 50204       | Postage/Shipping                               | 240                                     | 1,319                                   | 1,500                                   | -  | -   | -                                       |
| 50205       | Office Supplies                                | 4,246                                   | 3,830                                   | 5,000                                   | 2,967  | 3,236                                     | 5,000                                   |
| 50206       | Training/Travel                                | 262                                     | -                                       | 400                                     | -  | -   | -                                       |
| 50210       | Recruitment                                    | 300                                     | -                                       | 300                                     | -  | -   | -                                       |
| 50221       | Electric-Facilities                            | 2,995                                   | 3,125                                   | 3,760                                   | 3,308  | 3,609                                     | 1,500                                   |
| 50225       | Phone-Facility                                 | 858                                     | 690                                     | 600                                     | 588  | 641                                       | 600                                     |
| 50230       | Water-Facilities                               | 1,413                                   | 2,031                                   | 2,100                                   | 1,805  | 1,969                                     | 2,100                                   |
| 50234       | Equipment Repairs                              | 2,981                                   | 577                                     | 1,000                                   | 2,635  | 2,875                                     | 4,150                                   |
| 50238       | Equipment                                      | 6,696                                   | 1,360                                   | -                                       | -  | -   | -                                       |
| 50241       | Operations                                     | 1,563                                   | 1,301                                   | 1,500                                   | 1,309  | 1,428                                     | 1,500                                   |
| 50247       | Signs, Reflectors and Markers                  | 402                                     | 25                                      | -                                       | 117  | 128                                       | 500                                     |
| 50250       | Shop Supplies                                  | 65                                      | -                                       | -                                       | -  | -   | -                                       |
| 50266       | Building Maintenance                           | 862                                     | 319                                     | 500                                     | 165  | 180                                       | 500                                     |
| 50271       | Grounds Maintenance                            | 6,000                                   | 6,000                                   | 6,000                                   | 4,500  | 4,909                                     | 6,000                                   |
| 50273       | Computer Software                              | 1,444                                   | 7,544                                   | 7,200                                   | 4,275  | 4,664                                     | 8,000                                   |
| 50274       | Computer Hardware                              | -                                       | -                                       | -                                       | -  | -   | -                                       |
| 50275       | Safety and Protective                          | 8,947                                   | 508                                     | 350                                     | 706  | 770                                       | 800                                     |
| 50277       | Custodial Supplies                             | 105                                     | 102                                     | 150                                     | 56   | 62  | 150                                     |
| 50278       | Custodial Services                             | 1,025                                   | 870                                     | 1,200                                   | 900  | 982                                       | 1,200                                   |
| 50280       | Contract Services                              | 11,005                                  | 5,038                                   | 5,000                                   | 6,731  | 7,343                                     | 5,000                                   |
| 50281       | Legal  | 1,093                                   | 2,943                                   | 1,000                                   | 75   | 82  | 500                                     |
| 50282       | Engineering                                    | -                                       | -                                       | -                                       | -  | -   | -                                       |
| 50283       | Audit  | 1,414                                   | -                                       | -                                       | -  | -   | -                                       |
| 50287       | Outside Service                                | -                                       | 4,487                                   | 7,500                                   | -  | -   | 200                                     |
| 50288       | Uniforms                                       | 46                                      | 1,716                                   | 2,500                                   | -  | -   | 2,500                                   |
| 50291       | Admin Services & Supplies OH Allocation        | 38,019                                  | 45,890                                  | 46,249                                  | 48,718   | 53,147                                    | -                                       |
| 50291       | General Svcs Services & Supplies OH Allocation |   |   | 4,169                                   | 1,454  | 1,586                                     | 1,343                                   |
| 50292       | State/County Fees                              | 154                                     | 145                                     | 200                                     | 64   | 70  | 200                                     |
| 50293       | Insurance Deductibles & Settlements            | -                                       | -                                       | 3,000                                   | -  | -   | 3,000                                   |
| 50298       | District Insurance                             | 108                                     | 145                                     | 165                                     | 191  | 191                                       | 231                                     |
|             | <b>Total Services &amp; Supplies</b>           | <b>95,054</b>                           | <b>91,148</b>                           | <b>103,443</b>                          | <b>80,653</b>                                  | <b>87,967</b>                             | <b>45,575</b>                           |
|             | <b>Debt Servicing</b>                          |   |   |   |  |   |   |
|             | <b>Total Debt Servicing</b>                    | <b>0</b>                                | <b>0</b>                                | <b>0</b>                                | <b>0</b>                                       |   | <b>0</b>                                |
|             | <b>Capital Outlay</b>                          |   |   |   |  |   |   |
| 50300       | Equipment                                      | -                                       | 2,041                                   | 18,450                                  | 3,507  | 18,450                                    | -                                       |
| 50301       | Capital Improvements                           | -                                       | 6,308                                   | -                                       | 37,859   | 5,500                                     | 4,000                                   |
|             | <b>Total Capital Outlay</b>                    | <b>-</b>                                | <b>8,349</b>                            | <b>18,450</b>                           | <b>41,366</b>                                  | <b>23,950</b>                             | <b>4,000</b>                            |
|             | <b>Total Expenditures</b>                      | <b>539,243</b>                          | <b>569,885</b>                          | <b>667,445</b>                          | <b>548,865</b>                                 | <b>577,568</b>                            | <b>451,247</b>                          |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
GENERAL FUND - 40  
GENERAL SERVICES - 68**

| ACCOUNT NO. |  | BUDGET EXPENDITURES |
|-------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |  | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |  | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Salaries &amp; Benefits</b>                       |                     |                     |                     |                     |                     |                     |
|             | Wages  | 602,774             | 485,381             | 618,727             | 411,451             | 448,856             | 672,528             |
|             | Benefits   | 83,546              | 78,170              | 100,309             | 64,316              | 70,163              | 84,268              |
|             | CalPERS - Current                                    | 49,261              | 43,744              | 61,269              | 35,969              | 39,239              | 65,589              |
|             | CalPERS - UAL  | 40,583              | 45,522              | 56,854              | 56,837              | 62,004              | 55,554              |
|             | Social Security                                      | 42,353              | 36,914              | 46,952              | 32,272              | 35,206              | 50,498              |
|             | Unemployment   | 3,388               | 1,661               | 2,460               | 1,366               | 1,490               | 2,460               |
|             | Workers Comp   | 16,138              | 26,558              | 23,421              | 24,150              | 26,345              | 25,419              |
|             | Overtime   | 3,144               | 6,308               | 5,000               | 10,142              | 11,064              | 5,000               |
| 50134       | Technology Stipend                                   | 70                  | 140                 | -                   | -                   | -                   | -                   |
|             | <b>Total Salaries &amp; Benefits</b>                 | <b>841,256</b>      | <b>724,400</b>      | <b>914,991</b>      | <b>636,502</b>      | <b>694,366</b>      | <b>961,317</b>      |
| 50131       | Gen Services Salaries & Benefits Overhead Allocation | (841,256)           | (724,400)           | (914,991)           | (636,502)           | (694,366)           | (961,317)           |
|             | <b>Total Net Salaries &amp; Benefits</b>             | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |
|             | <b>Services &amp; Supplies</b>                       |                     |                     |                     |                     |                     |                     |
| 50202       | Memberships & Dues                                   | -                   | -                   | 80                  | 80                  | 87                  | 120                 |
| 50203       | Printing   | -                   | 80                  | -                   | -                   | -                   | -                   |
| 50205       | Office Supplies                                      | -                   | 57                  | 5,000               | 1,535               | 1,674               | 1,758               |
| 50206       | Training/Travel                                      | 4,936               | 2,007               | 7,000               | 449                 | 490                 | 4,000               |
| 50210       | Recruitment  | -                   | -                   | 5,000               | -                   | -                   | 3,000               |
| 50221       | Electric-Facilities                                  | -                   | -                   | 1,800               | 2,040               | 2,225               | 2,600               |
| 50224       | Phone-Cellular                                       | -                   | -                   | 1,920               | 870                 | 949                 | 1,920               |
| 50228       | Natural Gas/Propane                                  | -                   | -                   | 1,100               | 1,329               | 1,450               | 1,800               |
| 50230       | Water-Facilities                                     | -                   | -                   | 2,600               | 3,029               | 3,304               | 3,000               |
| 50231       | Auto Repair  | 2,354               | 3,017               | 1,500               | 644                 | 702                 | 1,500               |
| 50232       | Motor Fuel   | 1,431               | 2,945               | 2,000               | 1,986               | 2,167               | 3,000               |
| 50234       | Equipment Repairs                                    | -                   | -                   | 2,500               | 508                 | 554                 | 2,500               |
| 50235       | Equipment - Lease                                    | 1,031               | 3,694               | 500                 | -                   | -                   | 500                 |
| 50236       | Tires & Batteries                                    | -                   | 1,690               | 750                 | -                   | -                   | 1,600               |
| 50238       | Equipment  | 758                 | 9,763               | 5,000               | -                   | -                   | 2,000               |
| 50241       | Operations   | -                   | -                   | 500                 | 410                 | 447                 | 500                 |
| 50247       | Signs, Reflectors and Markers                        | -                   | -                   | 300                 | -                   | -                   | 300                 |
| 50248       | Bus Shelters   | 323                 | 366                 | 2,500               | -                   | -                   | 2,500               |
| 50250       | Shop Supplies  | -                   | -                   | 1,600               | 1,408               | 1,535               | 1,500               |
| 50251       | Expendable Tools and Equipment                       | 1,971               | 1,354               | 3,000               | 1,238               | 1,351               | 3,000               |
| 50266       | Building Maintenance                                 | -                   | -                   | 7,350               | 1,894               | 2,067               | 4,000               |
| 50267       | Guardrail Repair                                     | 14,289              | 5,842               | -                   | -                   | -                   | -                   |
| 50268       | Mailboxes  | -                   | -                   | 30,000              | 19,795              | 21,594              | 30,000              |
| 50269       | Weed Abatement                                       | 9,878               | 12,947              | -                   | -                   | -                   | -                   |
| 50271       | Grounds Maintenance                                  | 9,514               | 9,315               | 10,000              | 6,817               | 7,437               | 10,000              |
| 50273       | Computer Software                                    | -                   | -                   | 3,600               | 3,000               | 3,273               | 4,500               |
| 50274       | Computer Hardware                                    | 4,503               | 6,120               | 3,000               | 2,506               | 2,734               | 3,000               |
| 50275       | Safety and Protective                                | -                   | 6,858               | 2,500               | 2,424               | 2,644               | 2,500               |
| 50277       | Custodial Supplies                                   | -                   | -                   | 300                 | 113                 | 123                 | 300                 |
| 50278       | Custodial Services                                   | 264                 | 204                 | 2,400               | 1,800               | 1,964               | 2,400               |
| 50279       | Inspections  | 1,950               | 1,650               | 500                 | 69                  | 76                  | 500                 |
| 50280       | Contract Services                                    | 41                  | 128                 | 1,500               | 2,683               | 2,926               | 1,700               |
| 50281       | Legal  | 377                 | 10,257              | 5,000               | 63                  | 68                  | 2,000               |
| 50284       | Consulting   | 854                 | -                   | 40,000              | -                   | -                   | 5,000               |
| 50287       | Outside Service                                      | -                   | -                   | 1,500               | 16                  | 18                  | 1,500               |
| 50288       | Uniforms   | 1,048               | 1,965               | 3,660               | 2,092               | 2,282               | 3,660               |
| 50289       | Dispatch Service                                     | 2,398               | 3,205               | -                   | -                   | -                   | -                   |
| 50292       | State/County Fees                                    | 1,499               | 155                 | 1,000               | 155                 | 170                 | 665                 |
| 50293       | Insurance Deductibles & Settlements                  | -                   | -                   | 1,000               | -                   | -                   | -                   |
| 50296       | Trash Service  | 435                 | 391                 | 300                 | 418                 | 456                 | 479                 |
| 50298       | District Insurance                                   | 3,295               | 4,287               | 4,720               | 4,192               | 4,192               | 4,693               |
|             | <b>Total Services &amp; Supplies</b>                 | <b>82,031</b>       | <b>103,880</b>      | <b>162,980</b>      | <b>64,062</b>       | <b>68,959</b>       | <b>113,995</b>      |
| 50291       | General Services Svcs & Supplies Overhead Allocation | (82,031)            | (103,880)           | (132,980)           | (44,267)            | (47,365)            | (83,995)            |
|             | <b>Total Net Services &amp; Supplies</b>             | <b>-</b>            | <b>-</b>            | <b>30,000</b>       | <b>19,795</b>       | <b>21,594</b>       | <b>30,000</b>       |

| ACCOUNT NO. |                                  | BUDGET EXPENDITURES FY 2019-2020 | BUDGET EXPENDITURES FY 2020-2021 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2022-2023 |
|-------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|             |                                  | AUDITED                          | AUDITED                          | ADOPTED                          | ACTUAL 05/2022                   | PROJECTED                        | ADOPTED                          |
|             | <b>Debt Servicing</b>            |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Total Debt Servicing</b>      | 0                                | 0                                | 0                                | 0                                |                                  |                                  |
|             | <b>Capital Outlay</b>            |                                  |                                  |                                  |                                  |                                  |                                  |
| 50300       | Equipment                        | 8,587                            | 23,475                           | 23,480                           | -                                | -                                | -                                |
| 50301       | Capital Improvement              |                                  |                                  |                                  |                                  |                                  | 185,000                          |
|             | <b>Total Capital Outlay</b>      | -                                | -                                | -                                | -                                | -                                | <b>185,000</b>                   |
|             | <b>Transfers Out</b>             |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Total Transfers Out</b>       | -                                | -                                | 0                                | 4,500                            |                                  |                                  |
|             | <b>Total Expenditures</b>        | <b>923,287</b>                   | <b>828,280</b>                   | <b>1,077,971</b>                 | <b>705,064</b>                   | <b>763,326</b>                   | <b>1,260,311</b>                 |
|             | <b>Total Overhead Allocation</b> | <b>(922,964)</b>                 | <b>(827,934)</b>                 | <b>(1,045,471)</b>               | <b>(680,770)</b>                 | <b>(741,731)</b>                 | <b>(1,042,811)</b>               |
|             | <b>Net Balance</b>               | <b>323</b>                       | <b>346</b>                       | <b>32,500</b>                    | <b>24,295</b>                    | <b>21,594</b>                    | <b>217,500</b>                   |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WATER ENTERPRISE FUND - 42**

| ACCOUNT NO. |                                      | BUDGET REVENUES     |
|-------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                                      | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                      | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Beginning Fund Balance</b>        | -                   | 214,858             | 1,390,024           | 1,390,024           | 1,390,024           | 1,047,686           |
|             | <b>Revenue</b>                       |                     |                     |                     |                     |                     |                     |
|             | Residential/ Commercial Sales        | 3,314,457           | 4,018,634           | 4,154,825           | 3,692,480           | 4,028,160           | 4,590,651           |
|             | Lakefill Sales                       | 199,605             | 340,777             | 315,000             | 155,029             | 169,123             | 170,000             |
|             | Interest Income                      | 1,709               | 1,000               | 1,000               | 12,057              | 13,153              | 1,000               |
|             | Other Water Fund Revenues            | 32,727              | 35,000              | 50,000              | 72,943              | 79,574              | 50,000              |
|             | Water Standby Charges                | 23,757              | 25,000              | 25,000              | 23,331              | 25,452              | 24,000              |
|             | Cares Act Funding Grant              | -                   | -                   | -                   | -                   | -                   | -                   |
|             | Transfer In From General Fund        |                     | -                   | -                   | -                   | -                   | -                   |
|             | Transfer In From Parks & Rec         |                     | -                   | 75,000              | -                   | -                   |                     |
|             | <b>Total Revenue</b>                 | <b>3,572,256</b>    | <b>4,420,411</b>    | <b>4,620,825</b>    | <b>3,955,841</b>    | <b>4,315,463</b>    | <b>4,835,651</b>    |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES |
|             |                                      | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                      | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Salaries &amp; Benefits</b>       |                     |                     |                     |                     |                     |                     |
|             | Wages                                | 486,081             | 602,032             | 655,737             | 492,353             | 537,113             | 716,727             |
|             | Benefits                             | 72,495              | 78,179              | 85,452              | 74,922              | 81,733              | 84,445              |
|             | CalPERS - Current                    | 43,595              | 52,447              | 52,980              | 42,566              | 46,436              | 57,171              |
|             | CalPERS - UAL                        | 42,984              | 46,078              | 55,708              | 55,692              | 60,755              | 54,171              |
|             | Social Security                      | 43,824              | 49,925              | 54,444              | 40,928              | 44,649              | 59,110              |
|             | Unemployment                         | 3,882               | 3,149               | 3,501               | 1,998               | 2,180               | 3,501               |
|             | Workers Comp                         | 25,045              | 45,205              | 38,296              | 39,476              | 43,064              | 41,308              |
|             | Overtime                             | 45,079              | 40,217              | 45,000              | 35,239              | 38,443              | 45,000              |
|             | Admin Overhead Allocation            | 490,250             | 357,243             | 351,820             | 7,076               | 7,719               | 508,007             |
|             | General Services Overhead Allocation | -                   | 138,165             | 257,062             | 254,474             | 277,608             | 288,728             |
|             | Standby Pay                          | 10,920              | 11,014              | 10,950              | 158,967             | 10,920              | 10,920              |
|             | <b>Total Salaries &amp; Benefits</b> | <b>1,264,155</b>    | <b>1,423,654</b>    | <b>1,610,950</b>    | <b>1,203,691</b>    | <b>1,139,700</b>    | <b>1,869,087</b>    |
|             | <b>Services &amp; Supplies</b>       |                     |                     |                     |                     |                     |                     |
| 50201       | Public Notices                       | 3,249               | 3,200               | 5,000               | -                   | -                   | 500                 |
| 50202       | Memberships & Dues                   | 1,965               | 1,609               | 2,100               | 2,837               | 3,095               | 2,100               |
| 50203       | Printing                             | 12,049              | 12,302              | 13,500              | 16,105              | 17,569              | 13,500              |
| 50204       | Postage/Shipping                     | 527                 | 807                 | 550                 | -                   | -                   | 550                 |
| 50205       | Office Supplies                      | 2,197               | 3,357               | 4,000               | 1,120               | 1,222               | 4,000               |
| 50206       | Training/Travel                      | 3,251               | 829                 | 3,500               | 14,159              | 15,446              | 3,500               |
| 50213       | Conservation                         | 11,232              | 11,232              | 11,500              | 6,927               | 7,557               | 11,500              |
| 50221       | Electric-Facilities                  | 2,556               | 2,972               | 3,000               | 3,481               | 3,797               | 3,000               |
| 50222       | Electric-Wells                       | 120,053             | 154,319             | 150,000             | 143,010             | 156,011             | 185,000             |
| 50223       | Electric-Boosters                    | 200,311             | 200,738             | 225,000             | 248,902             | 271,529             | 265,000             |
| 50224       | Phone-Cellular                       | 2,708               | 2,075               | 1,920               | 1,757               | 1,916               | 1,920               |
| 50225       | Phone-Facility                       | 1,165               | 384                 | 100                 | -                   | -                   | 100                 |
| 50226       | Phone-Telemetry                      | 258                 | 240                 | 270                 | 259                 | 283                 | 270                 |
| 50228       | Natural Gas/Propane                  | 1,666               | 2,740               | 3,000               | 3,279               | 3,577               | 3,500               |
| 50231       | Auto Repair                          | 7,004               | 6,855               | 7,000               | 20,982              | 22,890              | 20,000              |
| 50232       | Motor Fuel                           | 34,453              | 41,297              | 35,000              | 47,711              | 52,048              | 52,000              |
| 50234       | Equipment Repairs                    | 5,614               | 12,947              | 7,000               | 6,372               | 6,952               | 7,000               |
| 50235       | Equipment - Lease                    | 3,060               | 28,205              | 4,000               | -                   | -                   | 4,000               |
| 50236       | Tires & Batteries                    | 8,256               | 6,060               | 7,000               | 9,770               | 10,658              | 7,000               |
| 50238       | Equipment                            | 107                 | 2,225               | 3,000               | 667                 | 727                 | 1,000               |
| 50241       | Operations                           | 2,956               | 880                 | 1,000               | 497                 | 542                 | 1,000               |
| 50242       | Road Materials and Repairs           | 3,775               | 31,091              | 20,000              | 18,718              | 20,420              | 24,000              |
| 50244       | System Repair & Maintenance          | 70,887              | 64,888              | 65,000              | 15,717              | 17,146              | 45,000              |
| 50247       | Signs, Reflectors and Markers        | -                   | 108                 | 100                 | -                   | -                   | 100                 |
| 50250       | Shop Supplies                        | 179                 | 1,286               | 250                 | 39                  | 42                  | 250                 |

| ACCOUNT NO. |  | BUDGET           | BUDGET           | BUDGET           | BUDGET           | BUDGET           | BUDGET           |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
|             |  | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     |
|             |  | FY 2019-2020     | FY 2020-2021     | FY 2021-2022     | FY 2021-2022     | FY 2021-2022     | FY 2022-2023     |
|             |  | AUDITED          | AUDITED          | ADOPTED          | ACTUAL 05/2022   | PROJECTED        | ADOPTED          |
| 50251       | Expendable Tools and Equipment                 | 3,191            | 7,045            | 3,000            | -                | -                | 3,000            |
| 50252       | Well Repair                                    | 4,730            | 2,695            | 4,500            | 34               | 37               | 4,500            |
| 50253       | Booster Repair                                 | 16,576           | 15,532           | 20,000           | 11,866           | 12,945           | 16,000           |
| 50254       | Contracted Well Maintenance                    | 76,286           | 76,286           | 76,290           | 76,286           | 83,221           | 76,290           |
| 50255       | Water Tank Maintenance and Repair              | 230,572          | 236,118          | 246,470          | 228,767          | 249,564          | 246,470          |
| 50256       | Water Meters                                   | 4,305            | 10,704           | 30,000           | 12,713           | 13,868           | 15,000           |
| 50257       | Telemetry/SCADA                                | 18,448           | 65,022           | 20,000           | 5,301            | 5,782            | 8,000            |
| 50259       | Chemicals                                      | 5,687            | 4,776            | 6,000            | 6,988            | 7,624            | 8,000            |
| 50261       | Fire Hydrant                                   | 4,762            | -                | 8,500            | -                | -                | 5,000            |
| 50266       | Building Maintenance                           | -                | 109              | 1,000            | 557              | 608              | 1,000            |
| 50269       | Weed Abatement                                 | -                | -                | 2,000            | -                | -                | 2,000            |
| 50273       | Computer Software                              | 2,784            | 476              | 750              | -                | -                | 750              |
| 50275       | Safety and Protective                          | 3,749            | 4,433            | 4,000            | 2,662            | 2,904            | 4,000            |
| 50277       | Custodial Supplies                             | 523              | 510              | 750              | 282              | 308              | 750              |
| 50278       | Custodial Services                             | 2,925            | 2,475            | 3,600            | 2,700            | 2,945            | 3,600            |
| 50279       | Inspections                                    | 744              | 910              | 800              | 443              | 484              | 800              |
| 50280       | Contract Services                              | 9,437            | 7,512            | 2,000            | 1,598            | 1,743            | 2,000            |
| 50281       | Legal  | 49,310           | 5,295            | 10,000           | 8,433            | 9,199            | 6,000            |
| 50284       | Consulting                                     | -                | 26,606           | 100,000          | -                | -                | 150,000          |
| 50285       | Lab Analysis                                   | 10,841           | 11,272           | 11,000           | 10,100           | 11,018           | 11,000           |
| 50287       | Outside Service                                | 10,956           | 7,173            | 11,000           | 3,428            | 3,739            | 5,000            |
| 50288       | Uniforms                                       | 2,078            | 2,568            | 2,400            | 835              | 911              | 2,400            |
| 50291       | Admin Services & Supplies OH Allocation        | 93,629           | 91,787           | 91,787           | 97,095           | 105,922          | 145,429          |
| 50291       | General Svcs Services & Supplies OH Allocation | 18,959           | 35,499           | 35,499           | 12,382           | 13,508           | 17,029           |
| 50292       | State/County Fees                              | 17,065           | 22,551           | 18,700           | 22,455           | 24,496           | 25,000           |
| 50293       | Insurance Deductibles & Settlements            | -                | -                | 10,000           | 4,350            | 4,745            | 10,000           |
| 50296       | Trash Service                                  | 544              | 602              | 600              | 836              | 912              | 600              |
| 50298       | District Insurance                             | 30,912           | 41,871           | 50,000           | 50,473           | 50,473           | 68,040           |
| 50299       | Purchased Water & Water Banking                | 283,049          | 351,829          | 475,000          | 474,879          | 500,000          | 543,214          |
| 50401       | Uncollectable Debt                             | 9,697            | 2,500            | 2,500            | -                | -                | -                |
|             | <b>Total Services &amp; Supplies</b>           | <b>1,420,820</b> | <b>1,641,410</b> | <b>1,821,436</b> | <b>1,597,986</b> | <b>1,720,619</b> | <b>2,036,663</b> |

| ACCOUNT NO. |                                | BUDGET           | BUDGET           | BUDGET           | BUDGET           | BUDGET           | BUDGET           |
|-------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|             |                                | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     | EXPENDITURES     |
|             |                                | FY 2019-2020     | FY 2020-2021     | FY 2021-2022     | FY 2021-2022     | FY 2021-2022     | FY 2022-2023     |
|             |                                | AUDITED          | AUDITED          | ADOPTED          | ACTUAL 05/2022   | PROJECTED        | ADOPTED          |
|             | <b>Debt Servicing</b>          |                  |                  |                  |                  |                  |                  |
| 50720       | Principal                      | 40,670           | 41,987           | 43,217           | 43,217           | 43,217           | 43,217           |
| 50721       | Interest                       | 19,256           | 18,515           | 17,266           | 8,950            | 8,950            | 17,266           |
| 50722       | Fees                           | 2,081            | 1,959            | 1,833            | 1,833            | 1,833            | 1,833            |
| 50720       | Principal - Generator Loan     | -                | -                | 87,381           | 87,381           | 87,381           | 87,381           |
| 50721       | Interest - Generator Loan      | -                | -                | 15,153           | 15,153           | 15,153           | 15,153           |
|             | <b>Total Debt Servicing</b>    | <b>62,008</b>    | <b>62,460</b>    | <b>164,850</b>   | <b>156,533</b>   | <b>156,533</b>   | <b>164,850</b>   |
|             | <b>Capital Outlay</b>          |                  |                  |                  |                  |                  |                  |
| 50300       | Equipment                      | 15,976           | 889,579          | 1,133,700        | 373,471          | 373,471          | -                |
| 50301       | Capital Improvement            | -                | -                | 159,220          | -                | -                | 1,168,000        |
| 50304       | BV & Cumberland Rehab Project  | -                | -                | -                | -                | -                | -                |
|             | <b>Total Capital Outlay</b>    | <b>15,976</b>    | <b>889,579</b>   | <b>1,292,920</b> | <b>373,471</b>   | <b>373,471</b>   | <b>1,168,000</b> |
|             | <b>Transfers Out</b>           |                  |                  |                  |                  |                  |                  |
|             | Transfer to GF- Fuel Station   |                  |                  | -                |                  |                  |                  |
|             | Transfer to GF- Vehicle Lift   |                  | 11,738           |                  |                  |                  |                  |
|             | Transfer to GF- Rock Grizzly   |                  |                  | 11,740           |                  |                  |                  |
|             | Transfer to GF- Skip Loader    |                  |                  |                  |                  |                  |                  |
|             | Transfer to GF- Admin HVAC     | -                |                  | -                |                  |                  |                  |
|             | Transfer to Development Fund   |                  |                  | 61,267           | -                |                  |                  |
|             | Transfer to Reserve            |                  |                  |                  |                  |                  |                  |
|             | <b>Total Transfers Out</b>     | <b>-</b>         | <b>11,738</b>    | <b>73,007</b>    | <b>-</b>         |                  |                  |
|             | <b>Total Expenditures</b>      | <b>2,762,959</b> | <b>4,028,841</b> | <b>4,963,164</b> | <b>3,331,682</b> | <b>3,390,323</b> | <b>5,238,600</b> |
|             | <b>Ending Fund Balance</b>     | <b>809,297</b>   | <b>606,428</b>   | <b>1,047,686</b> | <b>2,014,184</b> | <b>2,315,165</b> | <b>644,737</b>   |
|             | <b>FUNDING SOURCES</b>         |                  |                  |                  |                  |                  |                  |
|             | Operating Revenues             | 3,572,256        | 4,420,411        | 4,620,825        | 3,955,841        | 4,315,463        | 4,835,651        |
|             | Loan Proceeds                  | -                | -                | -                | -                | -                | -                |
|             | Transfer From General Fund     | -                | -                | -                | -                | -                | -                |
|             | Transfer From Parks & Rec Fund | -                | -                | 75,000           | -                | -                | -                |
|             | Transfer From Water Reserve    | -                | -                | -                | -                | -                | -                |
|             | Use / (Gain) of Fund Balance   | (809,297)        | (391,571)        | 267,339          | (624,159)        | (925,140)        | 402,949          |
|             |                                | 2,762,959        | 4,028,841        | 4,963,164        | 3,331,682        | 3,390,323        | 5,238,600        |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WATER DEVELOPMENT FUND - 60**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | 22,966   | 6,577  | 20,742   | 20,742  | 20,742   | 20,742   |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Capacity Fees                        | 83,105   | 37,775   | 37,775   | 83,105  | 83,105   | 83,105   |
|             | Interfund Loan Transfer In           |  | 61,497   | 61,267   | 15,938  | 15,938   | 15,938   |
|             | <b>Total Revenue</b>                 | <b>83,105</b>                                  | <b>99,272</b>                                  | <b>99,042</b>                                  | <b>99,043</b>   | <b>99,043</b>                                    | <b>99,043</b>                                  |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
| 21361       | Principal                            | 68,049   | 70,075   | 68,687   | 68,687  | 68,687   | 68,687   |
| 50721       | Interest                             | 30,535   | 28,582   | 27,442   | 27,442  | 27,442   | 27,442   |
| 50722       | Fees                                 | 3,308  | 3,113  | 2,913  | 2,913   | 2,913  | 2,913  |
|             | <b>Total Debt Servicing</b>          | <b>101,892</b>                                 | <b>101,770</b>                                 | <b>99,042</b>                                  | <b>99,043</b>   | <b>99,043</b>                                    | <b>99,042</b>                                  |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | <b>0</b>                                       | <b>-</b>                                       | <b>0</b>                                       | <b>-</b>  |  | <b>-</b>                                       |
|             | <b>Total Expenditures</b>            | <b>101,892</b>                                 | <b>101,770</b>                                 | <b>99,042</b>                                  | <b>99,043</b>   | <b>99,043</b>                                    | <b>99,042</b>                                  |
|             | <b>Ending Fund Balance</b>           | <b>4,179</b>                                   | <b>4,079</b>                                   | <b>20,742</b>                                  | <b>20,742</b>   | <b>20,742</b>                                    | <b>20,743</b>                                  |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WATER BOND FUND - 64**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | 272,237  | 297,027  | 347,606  | 347,606   | 347,606  | 275,280  |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
| 40130       | Water Bond Tax                       | 106,508  | 15,274   | 12,330   | 137,002   | 205,503  | 224,185  |
| 40601       | Interest Income                      | 5,000  | 2,000  | 1,000  | 2,115   | 2,307  | 2,517  |
|             | <b>Total Revenue</b>                 | <b>111,507</b>                                 | <b>17,274</b>                                  | <b>13,330</b>                                  | <b>139,117</b>  | <b>207,811</b>                                   | <b>226,702</b>                                 |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
| 21355       | Principal                            | 67,000   | 71,000   | 71,000   | 71,000  | 71,000   | 71,000   |
| 50701       | Interest                             | 17,998   | 16,028   | 14,656   | 14,656  | 14,656   | 14,656   |
| 50722       | Fees                                 |  | -  | -  | -   |  | -  |
|             | <b>Total Debt Servicing</b>          | <b>84,998</b>                                  | <b>87,028</b>                                  | <b>85,656</b>                                  | <b>85,656</b>   | <b>85,656</b>                                    | <b>85,656</b>                                  |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Total Expenditures</b>            | <b>84,998</b>                                  | <b>87,028</b>                                  | <b>85,656</b>                                  | <b>85,656</b>   | <b>85,656</b>                                    | <b>85,656</b>                                  |
|             | <b>Fund Balance</b>                  | <b>298,747</b>                                 | <b>227,273</b>                                 | <b>275,280</b>                                 | <b>401,067</b>  | <b>469,760</b>                                   | <b>416,326</b>                                 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
 PROPOSED BUDGET FY 2022-2023  
 WATER RESERVE FUND - 70**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | <b>1,086,223</b>                               | <b>1,101,936</b>                               | <b>1,112,683</b>                               | <b>1,112,683</b>                                      | <b>1,112,683</b>                                 | <b>1,120,015</b>                               |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Interest Revenue                     | 22,384   | 4,890  | 4,000  | 7,332   | 7,332  | 7,332  |
|             | Transfer In                          | -  |  |  |   |  |  |
|             | <b>Total Revenue</b>                 | <b>22,384</b>                                  | <b>4,890</b>                                   | <b>4,000</b>                                   | <b>7,332</b>  | <b>7,332</b>                                     | <b>7,332</b>                                   |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | Transfer to Water Enterprise         |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  |  | <b>-</b>                                       |
|             | <b>Total Expenditures</b>            | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  |  | <b>-</b>                                       |
|             | <b>Fund Balance</b>                  | <b>1,108,607</b>                               | <b>1,106,826</b>                               | <b>1,116,683</b>                               | <b>1,120,015</b>                                      | <b>1,120,015</b>                                 | <b>1,127,347</b>                               |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WASTEWATER ENTERPRISE FUND - 43**

| ACCOUNT NO. |                                      | BUDGET REVENUES     |
|-------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                                      | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                      | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Beginning Fund Balance</b>        | <b>35,749</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>45,937</b>       |
|             | <b>Revenue</b>                       |                     |                     |                     |                     |                     |                     |
|             | Residential/ Commercial Rates        | 470,658             | 595,495             | 834,282             | 721,798             | 787,416             | 884,400             |
|             | Effluent Sales                       | 46,365              | 45,292              | 14,000              | 33,109              | 36,119              | 45,000              |
|             | Interest Income                      | (10)                | -                   | -                   | -                   | -                   | -                   |
|             | Other Revenues                       | 2,886               | 1,151               | 3,000               | 240                 | 262                 | 1,250               |
|             | Cares Act Funding Grant              | -                   | 18,375              | -                   | -                   | -                   | -                   |
|             | Transfer In From General Fund        | 55,814              | -                   | -                   | -                   | -                   | -                   |
|             | Transfer In From Reserve             | 145,435             | 208,362             | -                   | -                   | -                   | -                   |
|             | <b>Total Revenue</b>                 | <b>721,148</b>      | <b>868,675</b>      | <b>851,282</b>      | <b>755,147</b>      | <b>823,797</b>      | <b>930,650</b>      |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES |
|             |                                      | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                      | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Salaries &amp; Benefits</b>       |                     |                     |                     |                     |                     |                     |
|             | Wages                                | 233,645             | 242,417             | 231,286             | 202,087             | 220,458             | 254,328             |
|             | Benefits                             | 30,780              | 32,954              | 34,368              | 29,831              | 32,543              | 40,700              |
|             | CalPERS - Current                    | 18,492              | 20,346              | 19,523              | 17,458              | 19,045              | 21,361              |
|             | CalPERS - UAL                        | 16,533              | 18,868              | 21,069              | 21,063              | 22,978              | 20,790              |
|             | Social Security                      | 17,472              | 19,008              | 18,229              | 16,134              | 17,600              | 19,992              |
|             | Unemployment                         | 1,183               | 1,130               | 1,189               | 680                 | 742                 | 1,189               |
|             | Workers Comp                         | 11,507              | 20,762              | 15,926              | 17,523              | 19,116              | 17,463              |
|             | Overtime                             | 5,515               | 8,847               | 7,000               | 7,930               | 8,651               | 7,000               |
|             | Admin Overhead Allocation            | 117,702             | 188,044             | 146,868             | 99,246              | 108,268             | 131,581             |
|             | General Services Overhead Allocation | 67,132              | -                   | 83,038              | 57,162              | 62,359              | 84,619              |
|             | <b>Total Salaries &amp; Benefits</b> | <b>519,963</b>      | <b>552,377</b>      | <b>578,497</b>      | <b>469,113</b>      | <b>511,760</b>      | <b>599,024</b>      |
|             | <b>Services &amp; Supplies</b>       |                     |                     |                     |                     |                     |                     |
| 50201       | Public Notices                       |                     | -                   | 500                 | -                   | -                   | 500                 |
| 50202       | Memberships & Dues                   | 1,191               | 519                 | 1,240               | 1,795               | 1,959               | 1,240               |
| 50203       | Printing                             | 2,008               | 2,018               | 2,250               | 2,109               | 2,301               | 2,250               |
| 50204       | Postage/Shipping                     | 224                 | 342                 | 250                 | -                   | -                   | 250                 |
| 50205       | Office Supplies                      | 852                 | 1,152               | 1,000               | 479                 | 523                 | 1,000               |
| 50206       | Training/Travel                      | 1,554               | -                   | 1,600               | 212                 | 232                 | 1,600               |
| 50210       | Recruitment                          | 300                 | -                   | -                   | -                   | -                   | -                   |
| 50215       | Business Travel                      |                     | -                   | 250                 | -                   | -                   | 250                 |
| 50217       | Medical Misc.                        | 37                  | -                   | -                   | -                   | -                   | -                   |
| 50221       | Electric-Facilities                  | 22,684              | 22,806              | 24,000              | 22,008              | 24,009              | 27,000              |
| 50224       | Phone-Cellular                       | 815                 | 556                 | 540                 | 459                 | 500                 | 540                 |
| 50225       | Phone-Facility                       | 739                 | 379                 | 300                 | 1,097               | 1,196               | 300                 |
| 50230       | Water-Facilities                     | 2,650               | 2,959               | 2,600               | 2,616               | 2,854               | 3,000               |
| 50231       | Auto Repair                          | 3,144               | 1,685               | 3,000               | 3,523               | 3,843               | 2,000               |
| 50232       | Motor Fuel                           | 5,488               | 6,750               | 6,000               | 7,189               | 7,842               | 8,000               |
| 50234       | Equipment Repairs                    | 791                 | 97                  | 750                 | 2,226               | 2,428               | 3,000               |
| 50236       | Tires & Batteries                    | 1,091               | 1,203               | 650                 | 697                 | 761                 | 650                 |
| 50238       | Equipment                            | 1,409               | 6,172               | 8,500               | 10,387              | 11,332              | 9,000               |
| 50241       | Operations                           | 1,343               | 1,731               | 1,500               | 2,025               | 2,209               | 2,000               |
| 50244       | System Repair & Maintenance          | 3,532               | 13,062              | 13,000              | 11,242              | 12,264              | 13,000              |
| 50250       | Shop Supplies                        | 1,029               | 1,018               | 1,000               | 1,037               | 1,131               | 1,000               |
| 50251       | Expendable Tools and Equipment       | 1,110               | 207                 | 1,500               | 1,166               | 1,272               | 500                 |
| 50258       | Lab & Related Equipment              | 1,536               | 4,403               | 4,000               | 1,804               | 1,968               | 1,000               |
| 50259       | Chemicals                            | 13,990              | 10,021              | 14,000              | 16,367              | 17,855              | 18,000              |
| 50266       | Building Maintenance                 | 1,762               | 3,088               | 2,000               | 225                 | 246                 | 1,000               |
| 50269       | Weed Abatement                       | 300                 | 260                 | 500                 | 479                 | 523                 | 500                 |
| 50271       | Grounds Maintenance                  | 1,865               | 1,799               | 5,000               | 1,785               | 1,947               | 5,000               |

| ACCOUNT NO. |  | BUDGET EXPENDITURES |
|-------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |  | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |  | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
| 50273       | Computer Software                              | 1,409               | 753                 | 770                 | 346                 | 378                 | 770                 |
| 50274       | Computer Hardware                              |                     | 5,782               | -                   | -                   | -                   | -                   |
| 50275       | Safety and Protective                          | 3,487               | 3,681               | 3,500               | 2,171               | 2,369               | 3,500               |
| 50277       | Custodial Supplies                             | 352                 | 443                 | 550                 | 670                 | 731                 | 550                 |
| 50278       | Custodial Services                             | 975                 | 825                 | 1,200               | 900                 | 982                 | 1,200               |
| 50279       | Inspections                                    | 213                 | 221                 | 300                 | 89                  | 97                  | 300                 |
| 50280       | Contract Services                              | 91                  | 7,865               | 1,000               | 21,753              | 23,731              | 1,000               |
| 50281       | Legal  | 5,990               | 1,300               | 2,000               | 2,000               | 2,182               | 2,000               |
| 50283       | Audit  | 2,356               | -                   | -                   | -                   | -                   | -                   |
| 50284       | Consulting                                     | 18,234              | 38,388              | 14,000              | -                   | -                   | 5,000               |
| 50285       | Lab Analysis                                   | 15,892              | 17,692              | 17,500              | 15,048              | 16,416              | 17,000              |
| 50287       | Outside Service                                | 4,747               | 1,907               | 5,500               | 325                 | 354                 | 1,500               |
| 50288       | Uniforms                                       | 1,595               | 1,318               | 1,500               | 1,650               | 1,800               | 1,500               |
| 50291       | Admin Services & Supplies OH Allocation        | 39,470              | 43,694              | 38,317              | 40,541              | 44,227              | 36,443              |
| 50291       | General Svcs Services & Supplies OH Allocation | 6,157               | 6,529               | 11,496              | 4,010               | 4,374               | 6,020               |
| 50292       | State/County Fees                              | 7,602               | 17,749              | 21,550              | 9,634               | 10,510              | 28,500              |
| 50296       | Trash Service                                  | 272                 | 301                 | 300                 | 418                 | 456                 | 300                 |
| 50297       | Biosolids Disposal                             |                     | 1,245               | 1,250               | -                   | -                   | 1,250               |
| 50298       | District Insurance                             | 13,119              | 19,681              | 23,000              | 28,301              | 28,301              | 35,063              |
| 50401       | Uncollectable Service                          |                     | -                   | 300                 | -                   | -                   | -                   |
|             | <b>Total Services &amp; Supplies</b>           | <b>193,404</b>      | <b>252,290</b>      | <b>239,963</b>      | <b>218,784</b>      | <b>236,100</b>      | <b>244,475</b>      |
|             |  |                     |                     |                     |                     |                     |                     |
|             |  |                     |                     |                     |                     |                     |                     |
|             | <b>Debt Servicing</b>                          |                     |                     |                     |                     |                     |                     |
|             | <b>Total Debt Servicing</b>                    | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |                     | <b>0</b>            |
|             |  |                     |                     |                     |                     |                     |                     |
|             |  |                     |                     |                     |                     |                     |                     |
|             | <b>Capital Outlay</b>                          |                     |                     |                     |                     |                     |                     |
| 50300       | Capital Equipment                              | 55,814              | -                   | 45,000              | 30,000              | 30,000              |                     |
| 50301       | Capital Improvement                            | -                   | 22,692              | 89,600              | -                   | -                   | 132,000             |
|             |  | <b>55,814</b>       | <b>22,692</b>       | <b>134,600</b>      | <b>30,000</b>       | <b>30,000</b>       | <b>132,000</b>      |

| ACCOUNT NO. |                                  | BUDGET EXPENDITURES |
|-------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                                  | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                                  | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>Transfers out</b>             |                     |                     |                     |                     |                     |                     |
|             | Transfer to GF- Fuel Station     |                     |                     | 7,380               |                     |                     |                     |
|             | Transfer to GF- Vehicle Lift     | 457                 |                     |                     |                     |                     |                     |
|             | Transfer to GF- Skip Loader      |                     |                     | 12,000              | 12,000              |                     |                     |
|             | Transfer to GF- Admin HVAC       |                     |                     | -                   |                     |                     |                     |
|             | Transfer to Development          |                     |                     | 33,729              |                     |                     |                     |
|             | <b>Total Transfers</b>           | <b>457</b>          |                     | <b>53,109</b>       | <b>12,000</b>       | <b>-</b>            | <b>-</b>            |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>Total Expenditures</b>        | <b>769,638</b>      | <b>827,359</b>      | <b>1,006,170</b>    | <b>729,897</b>      | <b>777,860</b>      | <b>975,499</b>      |
|             | <b>Ending Fund Balance</b>       | <b>(12,741)</b>     | <b>41,316</b>       | <b>(154,888)</b>    | <b>25,251</b>       | <b>45,937</b>       | <b>1,088</b>        |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             |                                  |                     |                     |                     |                     |                     |                     |
|             | <b>FUNDING SOURCES</b>           |                     |                     |                     |                     |                     |                     |
|             | Operating Revenues               | 519,899             | 641,938             | 851,282             | 755,147             | 823,797             | 930,650             |
|             | Transfer From General Fund       | 55,814              | -                   | -                   | -                   | -                   | -                   |
|             | Transfer From Wastewater Reserve | 145,435             | 208,362             | -                   | -                   | -                   | -                   |
|             | Use / (Gain) of Fund Balance     | 48,489              | (22,941)            | 154,888             | (25,251)            | (45,937)            | 44,849              |
|             |                                  | 769,638             | 827,359             | 1,006,170           | 729,897             | 777,860             | 975,499             |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WASTEWATER DEVELOPMENT FUND - 61**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | 7,557  | -  | -  |   |  | 43,539   |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Capacity Fees                        | 26,116   | 6,529  | -  | 83,105  | 83,105   | -  |
|             | Interfund Loan Transfers In          | 7,767  | 27,278   | 33,729   |   |  |  |
|             | <b>Total Revenue</b>                 | <b>33,883</b>                                  | <b>33,807</b>                                  | <b>33,729</b>                                  | <b>83,105</b>   | <b>83,105</b>                                    | <b>-</b>                                       |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
| 21261       | Principal                            | 22,079   | 22,726   | 23,392   | 23,392  | 23,392   | 28,236   |
| 50721       | Interest                             | 10,678   | 10,021   | 9,346  | 14,190  | 14,190   | 4,501  |
| 50722       | Fees                                 | 1,126  | 1,060  | 992  | 1,984   | 1,984  | 922  |
|             | <b>Total Debt Servicing</b>          | <b>33,883</b>                                  | <b>33,807</b>                                  | <b>33,729</b>                                  | <b>39,566</b>   | <b>39,566</b>                                    | <b>33,659</b>                                  |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>           | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Total Expenditures</b>            | <b>33,883</b>                                  | <b>33,807</b>                                  | <b>33,729</b>                                  | <b>39,566</b>   | <b>39,566</b>                                    | <b>33,659</b>                                  |
|             | <b>Ending Fund Balance</b>           | <b>7,557</b>                                   | <b>-</b>                                       | <b>-</b>                                       | <b>43,539</b>   | <b>43,539</b>                                    | <b>9,880</b>                                   |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WASTEWATER BOND, AD 95-1, FUND - 67**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | -  | -  | -  | -   |  | -  |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Tax/Assessment Proceeds              | 1,553  | 1,945  | 990  | 990   | 990  | -  |
|             | <b>Total Revenue</b>                 | <b>1,553</b>                                   | <b>1,945</b>                                   | <b>990</b>                                     | <b>990</b>  | <b>990</b>                                       | <b>-</b>                                       |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | Transfer Out To General Fund         | 1,402  | 1,997  | 990  |   |  | -  |
|             | <b>Total Transfers Out</b>           | <b>1,402</b>                                   | <b>1,997</b>                                   | <b>990</b>                                     | -   | -  | -  |
|             | <b>Total Expenditures</b>            | <b>1,402</b>                                   | <b>1,997</b>                                   | <b>990</b>                                     | -   | -  | -  |
|             | <b>Ending Fund Balance</b>           | <b>151</b>                                     | <b>(52)</b>                                    | <b>-</b>                                       | <b>990</b>  | <b>990</b>                                       | <b>-</b>                                       |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
WASTEWATER RESERVE FUND - 69**

| ACCOUNT NO. |   | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|---|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>             | 488,611  | 351,783  | 147,728  | 147,728   | 147,728  | 148,626  |
|             | <b>Revenue</b>                            |  |  |  |   |  |  |
|             | Interest Revenue                          | 9,129  | 1,970  | 245  | 824   | 898  | 830  |
|             | Transfer In From General Fund             | 1,402  |  |  |   |  |  |
|             | <b>Total Revenue</b>                      | <b>10,531</b>                                  | <b>1,970</b>                                   | <b>245</b>                                     | <b>824</b>  | <b>898</b>                                       | <b>830</b>                                     |
| ACCOUNT NO. |   | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>            |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b>      | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Services &amp; Supplies</b>            |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b>      | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Debt Servicing</b>                     |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>               | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Capital Outlay</b>                     |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>               | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Transfers Out</b>                      |  |  |  |   |  | -  |
|             | Transfer to Wastewater Rate Stabilization | 145,435  | 208,362  | 148,304  |   | 0  | 0  |
|             | <b>Total Transfers Out</b>                | <b>145,435</b>                                 | <b>208,362</b>                                 | <b>148,304</b>                                 | <b>0</b>  | <b>0</b>   | <b>0</b>                                       |
|             | <b>Total Expenditures</b>                 | <b>145,435</b>                                 | <b>208,362</b>                                 | <b>148,304</b>                                 | <b>-</b>  | <b>-</b>   | <b>-</b>                                       |
|             | <b>Fund Balance</b>                       | <b>353,707</b>                                 | <b>145,391</b>                                 | <b>(332)</b>                                   | <b>148,551</b>  | <b>148,626</b>                                   | <b>149,456</b>                                 |



**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
PARKS & RECREATION FUND - 45**

| ACCOUNT NO. |  | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>                        | 15,621   | 95,204   | 121,954  | 121,954   | 121,954  | 123,657  |
|             | <b>Revenue</b>                                       |  |  |  |   |  |  |
|             | Reimbursed Expense                                   | 10,936   | 14,666   | 16,140   | 18,727  | 20,429   | 20,429   |
|             | Transfer In from General Fund - 7% of Property Tax   | 191,717  | 208,231  | 130,480  | 136,921   | 149,368  | 149,368  |
|             | Transfer In from General Fund - Additional for Admin |  |  | 99,774   | 4,869   | 5,312  | 5,312  |
|             | <b>Total Revenue</b>                                 | <b>202,652</b>                                 | <b>222,897</b>                                 | <b>246,394</b>                                 | <b>160,516</b>  | <b>175,109</b>                                   | <b>175,109</b>                                 |
| ACCOUNT NO. |  | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>                       |  |  |  |   |  |  |
|             | Admin Overhead Allocation                            | 54,907   | 61,249   | 73,994   | 50,799  | 55,417   | 22,852   |
|             | <b>Total Salaries &amp; Benefits</b>                 | <b>55,156</b>                                  | <b>61,249</b>                                  | <b>73,994</b>                                  | <b>50,799</b>   | <b>55,417</b>                                    | <b>22,852</b>                                  |
|             | <b>Services &amp; Supplies</b>                       |  |  |  |   |  |  |
| 50229       | Water- Lakefill                                      | 33,571   | 97,902   | 121,950  | 69,293  | 75,592   | 125,000  |
| 50270       | Bark Beetle  |  | -  | 10,000   | -   | -  | 10,000   |
| 50281       | Legal  | 1,408  | 1,960  | 3,000  | 3,925   | 4,282  | 3,000  |
| 50291       | Admin Services & Supplies OH Allocation              | 19,334   | 20,070   | 19,304   | 17,773  | 19,389   | 6,110  |
| 50298       | District Insurance                                   | 11,319   | 14,666   | 16,140   | 18,727  | 18,727   | 23,575   |
|             | <b>Total Services &amp; Supplies</b>                 | <b>66,541</b>                                  | <b>134,897</b>                                 | <b>170,394</b>                                 | <b>109,717</b>  | <b>117,989</b>                                   | <b>167,685</b>                                 |
|             | <b>Debt Servicing</b>                                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>                          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             | <b>Capital Outlay</b>                                |  |  |  |   |  |  |
| 50300       | Capital Equipment                                    |  |  |  |   |  |  |
| 50301       | Capital Improvement                                  |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>                          | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  | <b>-</b>   | <b>-</b>                                       |
|             | <b>Transfers Out</b>                                 |  |  |  |   |  |  |
|             | Transfer to GF - Admin HVAC                          |  |  | -  |   |  |  |
|             | Transfer to Water Dept - Lakefill Wells              |  |  |  |   |  |  |
|             | <b>Total Transfers Out</b>                           | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  |  | <b>-</b>                                       |
|             | <b>Total Expenditures</b>                            | <b>121,697</b>                                 | <b>196,146</b>                                 | <b>244,388</b>                                 | <b>160,516</b>  | <b>173,406</b>                                   | <b>190,537</b>                                 |
|             | <b>Ending Fund Balance</b>                           | <b>96,576</b>                                  | <b>121,954</b>                                 | <b>123,960</b>                                 | <b>121,954</b>  | <b>123,657</b>                                   | <b>108,229</b>                                 |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
ROADS FUND - 48**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | <b>1,901,242</b>                               | <b>1,499,525</b>                               | <b>1,644,752</b>                               | 1,644,752   | 1,644,752  | <b>1,838,900</b>                               |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Special Assessment Revenue           | 1,185,227                                      | 1,200,000                                      | 1,200,000                                      | 1,142,586   | 1,246,458  | 1,190,000                                      |
|             | Cares Act Funding Grant              | -  | -  | -  | -   | -  | -  |
|             | Interest Income                      | 35,562   | 20,000   | 2,500  | 9,734   | 10,619   | 10,000   |
|             | Other Road Fund Revenue              | 28,329   | 1,200  | 3,000  | 14,815  | 16,161   | 3,000  |
|             | Loan Proceeds                        | -  | -  | 300,000  | -   | 300,000  | -  |
|             | Transfer In From Road Reserve        | 196,905  | 196,905  | 235,203  | 233,943   | 233,943  | -  |
|             | Transfer In From General Fund        | -  | -  | 229,878  | 192,840   | 229,878  | -  |
|             | <b>Total Revenue</b>                 | <b>1,446,023</b>                               | <b>1,418,105</b>                               | <b>1,970,581</b>                               | <b>1,593,918</b>                                      | <b>2,037,060</b>                                 | <b>1,203,000</b>                               |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | Wages                                | 131,397  | 196,926  | 222,903  | 194,313   | 211,978  | 244,437  |
|             | Benefits                             | 23,399   | 23,383   | 26,984   | 27,158  | 29,627   | 38,531   |
|             | CalPERS - Current                    | 12,629   | 15,249   | 16,735   | 14,013  | 15,287   | 18,173   |
|             | CalPERS - UAL                        | 15,902   | 15,363   | 18,844   | 18,839  | 20,552   | 18,453   |
|             | Social Security                      | 13,158   | 15,901   | 18,965   | 15,850  | 17,291   | 20,612   |
|             | Unemployment                         | 1,831  | 1,467  | 1,505  | 1,180   | 1,288  | 1,505  |
|             | Workers Comp                         | 8,353  | 15,574   | 15,191   | 17,666  | 19,272   | 16,489   |
|             | Overtime                             | 25,467   | 28,386   | 25,000   | 28,804  | 31,422   | 25,000   |
|             | Admin Overhead Allocation            | 364,545  | 358,319  | 171,818  | 124,112   | -  | 212,602  |
|             | General Services Overhead Allocation | -  | -  | 269,125  | 187,132   | 204,144  | 267,992  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>596,681</b>                                 | <b>670,568</b>                                 | <b>787,070</b>                                 | <b>629,067</b>  | <b>550,860</b>                                   | <b>863,795</b>                                 |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
| 50201       | Public Notices                       | -  | -  | 500  | -   | -  | 500  |
| 50202       | Memberships & Dues                   | -  | 707  | 920  | 1,720   | 1,877  | 920  |
| 50203       | Printing                             | -  | -  | 250  | -   | -  | 250  |
| 50204       | Postage/Shipping                     | 264  | 403  | 270  | 79  | -  | 270  |
| 50205       | Office Supplies                      | 1,487  | 210  | 500  | 188   | 205  | 500  |
| 50206       | Training/Travel                      | 4,388  | 689  | 4,500  | 4,816   | 5,254  | 2,500  |
| 50210       | Recruitment                          | 300  | 449  | -  | -   | -  | -  |
| 50214       | Emergency Preparedness               | -  | -  | 500  | -   | -  | 500  |
| 50215       | Business Travel                      | -  | -  | -  | -   | -  | -  |
| 50217       | Medical Misc.                        | 13   | 14   | -  | -   | -  | -  |
| 50221       | Electric-Facilities                  | 5,876  | 6,909  | 6,000  | 6,713   | 7,323  | 8,000  |
| 50224       | Phone-Cellular                       | 708  | 824  | 960  | 974   | -  | 1,500  |
| 50225       | Phone-Facility                       | 1,165  | 335  | 100  | 449   | 490  | 100  |
| 50228       | Natural Gas/Propane                  | 2,666  | 10,820   | 7,500  | 13,600  | 14,836   | 9,000  |
| 50231       | Auto Repair                          | 26,313   | 40,717   | 30,000   | 14,759  | 16,100   | 9,000  |
| 50232       | Motor Fuel                           | 27,656   | 31,660   | 28,000   | 30,353  | 33,112   | 36,000   |
| 50234       | Equipment Repairs                    | 26,538   | 9,196  | 9,000  | 27,581  | -  | 25,000   |
| 50235       | Equipment - Lease                    | -  | 5,735  | 8,000  | -   | -  | -  |
| 50236       | Tires & Batteries                    | 10,343   | 8,470  | 7,500  | 8,380   | -  | 7,500  |
| 50238       | Equipment                            | 5,875  | 7,380  | 7,000  | 4,038   | -  | 1,500  |
| 50240       | Striping and Stenciling              | 129  | -  | 48,000   | 45,661  | -  | -  |
| 50241       | Operations                           | 532  | 514  | 600  | 493   | -  | 600  |
| 50242       | Road Materials and Repairs           | 38,714   | 42,953   | 45,000   | 22,266  | -  | 35,000   |
| 50243       | Drainage                             | 518  | 3,044  | 5,000  | -   | -  | 5,000  |
| 50247       | Signs, Reflectors and Markers        | 9,318  | 8,379  | 13,000   | 11,854  | 12,932   | 5,000  |
| 50249       | Snow Removal                         | 19,195   | 17,830   | 15,000   | 14,578  | 15,904   | 15,000   |

| ACCOUNT NO. |  | BUDGET         | BUDGET         | BUDGET         | BUDGET         | BUDGET         | BUDGET         |
|-------------|--|----------------|----------------|----------------|----------------|----------------|----------------|
|             |  | EXPENDITURES   | EXPENDITURES   | EXPENDITURES   | EXPENDITURES   | EXPENDITURES   | EXPENDITURES   |
|             |  | FY 2019-2020   | FY 2020-2021   | FY 2021-2022   | FY 2021-2022   | FY 2021-2022   | FY 2022-2023   |
|             |  | AUDITED        | AUDITED        | ADOPTED        | ACTUAL 05/2022 | PROJECTED      | ADOPTED        |
| 50250       | Shop Supplies                                | 4,289          | 3,461          | 4,500          | 5,099          | 5,563          | 4,500          |
| 50251       | Expendable Tools and Equipment               | 3,383          | 2,255          | 2,500          | 2,087          | 2,277          | 2,500          |
| 50266       | Building Maintenance                         | -              | 2,266          | 12,000         | -              | -              | 2,000          |
| 50267       | Guardrail Repair                             | 134,696        | 150,798        | 75,000         | 74,751         | 81,547         | -              |
| 50269       | Weed Abatement                               | -              | 2,588          | 2,500          | -              | -              | 2,500          |
| 50273       | Computer Software                            | 3,061          | 476            | 660            | -              | -              | 660            |
| 50275       | Safety and Protective                        | 2,742          | 4,526          | 2,500          | 3,068          | 3,347          | 2,500          |
| 50277       | Custodial Supplies                           | 523            | 510            | 600            | 282            | 308            | 600            |
| 50278       | Custodial Services                           | 2,925          | 2,475          | 3,600          | 2,700          | 2,945          | 3,000          |
| 50279       | Inspections                                  | 1,047          | 785            | 650            | 551            | 601            | 650            |
| 50280       | Contract Services                            | 58             | 38             | 450            | 263            | 286            | 450            |
| 50281       | Legal  | 154,253        | 110,116        | 60,000         | 153,612        | 167,577        | 60,000         |
| 50282       | Engineering                                  | 71,813         | -              | 25,000         | -              | -              | 10,000         |
| 50283       | Audit  | 2,673          | -              | -              | -              | -              | -              |
| 50284       | Consulting                                   | -              | -              | 15,000         | -              | -              | 15,000         |
| 50287       | Outside Service                              | 6,439          | 9,438          | 6,500          | 2,307          | 2,517          | 6,500          |
| 50288       | Uniforms                                     | 2,147          | 859            | 1,500          | 829            | 904            | 1,500          |
| 50291       | Admin Services & Supplies OH Allocation      | 47,051         | 56,329         | 44,826         | 47,355         | 51,660         | 56,979         |
| 50291       | General Svcs Services & Supplies OH Allocati | 20,237         | 24,946         | 37,141         | 12,955         | 14,133         | 14,318         |
| 50292       | State/County Fees                            | 593            | 439            | 630            | 728            | 795            | 630            |
| 50293       | Insurance Deductibles & Settlements          |                | -              | 2,500          | -              | -              | 2,500          |
| 50296       | Trash Service                                | 544            | 602            | 600            | 790            | 861            | 600            |
| 50298       | District Insurance                           | 27,319         | 35,882         | 42,000         | 39,742         | 39,742         | 49,565         |
|             | <b>Total Services &amp; Supplies</b>         | <b>667,789</b> | <b>606,030</b> | <b>578,757</b> | <b>555,620</b> | <b>567,988</b> | <b>400,592</b> |
|             |  |                |                |                |                |                |                |
|             |  |                |                |                |                |                |                |
|             | <b>Debt Servicing</b>                        |                |                |                |                |                |                |
|             | Bear Valley & Cumberland Project             |                |                |                |                |                |                |
|             | Principal                                    | 399,811        | 408,607        | 417,596        |                | 417,596        |                |
|             | Interest                                     | 22,208         | 13,307         | 9,187          | 4,211          | 9,187          |                |
|             | Work Trucks/Snow Plows                       |                |                |                |                |                |                |
|             | Principal                                    |                |                |                |                |                | 39,629         |
|             | Interest                                     |                |                |                |                |                | 7,800          |
|             | <b>Total Debt Servicing</b>                  | <b>422,019</b> | <b>421,914</b> | <b>426,783</b> | <b>4,211</b>   | <b>426,783</b> | <b>47,429</b>  |

| ACCOUNT NO. |                               | BUDGET EXPENDITURES |
|-------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |                               | FY 2019-2020        | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |                               | AUDITED             | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             |                               |                     |                     |                     |                     |                     |                     |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | <b>Capital Outlay</b>         |                     |                     |                     |                     |                     |                     |
| 50300       | Equipment                     | -                   | 63,685              | 297,280             | 8,280               | 297,280             | 8,000               |
| 50301       | Capital Improvements          | 30,175              | 247,294             |                     |                     |                     | 78,000              |
| 50304       | Road Rehabilitation           |                     | -                   | -                   |                     |                     | -                   |
|             | <b>Total Capital Outlay</b>   | <b>30,175</b>       | <b>310,979</b>      | <b>297,280</b>      | <b>8,280</b>        | <b>297,280</b>      | <b>86,000</b>       |
|             |                               |                     |                     |                     |                     |                     |                     |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | <b>Transfers Out</b>          |                     |                     |                     |                     |                     |                     |
|             | Transfer to GF- Fuel Station  |                     | 49,180              | 49,180              | -                   | -                   | -                   |
|             | Transfer to GF- Vehicle Lift  | 3,049               | -                   |                     | -                   | -                   | -                   |
|             | Transfer to GF- Rock Grizzly  |                     | -                   |                     | -                   | -                   | -                   |
|             | Transfer to GF- Skip Loader   |                     | -                   | 18,000              | -                   | -                   | -                   |
|             | Transfer to GF- Admin HVAC    |                     | 2,913               | -                   | -                   | -                   | -                   |
|             | <b>Total Transfers Out</b>    | <b>3,049</b>        | <b>52,093</b>       | <b>67,180</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
|             |                               |                     |                     |                     |                     |                     |                     |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | <b>Total Expenditures</b>     | <b>1,719,712</b>    | <b>2,061,583</b>    | <b>2,157,070</b>    | <b>1,197,177</b>    | <b>1,842,912</b>    | <b>1,397,816</b>    |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | <b>Ending Fund Balance</b>    | <b>1,627,552</b>    | <b>856,047</b>      | <b>1,458,263</b>    | <b>2,041,492</b>    | <b>1,838,900</b>    | <b>1,644,084</b>    |
|             |                               |                     |                     |                     |                     |                     |                     |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | <b><u>FUNDING SOURCES</u></b> |                     |                     |                     |                     |                     |                     |
|             |                               |                     |                     |                     |                     |                     |                     |
|             | Operating Revenues            | 1,249,117           | 1,221,200           | 1,205,500           | 1,167,135           | 1,273,238           | 1,203,000           |
|             | Loan Proceeds                 | -                   | -                   | 300,000             | -                   | 81,547              | -                   |
|             | Transfer From General Fund    | -                   | -                   | 229,878             | 192,840             | 229,878             | -                   |
|             | Transfer From Roads Reserve   | 196,905             | 196,905             | 235,203             | 233,943             | 233,943             | -                   |
|             | Use / (Gain) of Fund Balance  | 273,689             | 643,478             | 186,489             | (396,741)           | 1,842,912           | 194,816             |
|             |                               | 1,719,712           | 2,061,583           | 2,157,070           | 1,197,177           | 3,661,518           | 1,397,816           |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
ROADS RESERVE FUND - 73**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | 614,262  | 426,374  | 232,758  | 232,758   | 232,758  | -  |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Interest Income                      | 1,349  | 1,405  | 500  | 662   |  |  |
|             | Transfer In                          | -  | -  | -  |   | 1,185  | -  |
|             | <b>Total Revenue</b>                 | <b>1,349</b>                                   | <b>1,405</b>                                   | <b>500</b>                                     | <b>662</b>  | <b>1,185</b>                                     | -  |
|             |                                      |  |  |  |   |  |  |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             |                                      |  |  |  |   |  |  |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
|             | <b>Total Services &amp; Supplies</b> | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             |                                      |  |  |  |   |  |  |
|             | <b>Debt Servicing</b>                |  |  |  |   |  |  |
|             | <b>Total Debt Servicing</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             |                                      |  |  |  |   |  |  |
|             | <b>Capital Outlay</b>                |  |  |  |   |  |  |
|             | <b>Total Capital Outlay</b>          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>  |  | <b>0</b>                                       |
|             |                                      |  |  |  |   |  |  |
|             | <b>Transfers Out</b>                 |  |  |  |   |  |  |
|             | Transfer Out To Roads Fund           | 196,905  | 196,905  | 235,203  | 233,943   | 233,943  |  |
|             | <b>Total Transfers Out</b>           | <b>196,905</b>                                 | <b>196,905</b>                                 | <b>235,203</b>                                 | <b>233,943</b>  | <b>233,943</b>                                   | -  |
|             |                                      |  |  |  |   |  |  |
|             | <b>Total Expenditures</b>            | <b>196,905</b>                                 | <b>196,905</b>                                 | <b>235,203</b>                                 | <b>233,943</b>  | <b>233,943</b>                                   | -  |
|             |                                      |  |  |  |   |  |  |
|             | <b>Fund Balance</b>                  | <b>418,706</b>                                 | <b>230,873</b>                                 | <b>(1,945)</b>                                 | <b>(523)</b>  | -  | -  |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
SOLID WASTE FUND - 49**

| ACCOUNT NO. |                                      | BUDGET REVENUES<br>FY 2019-2020<br>AUDITED     | BUDGET REVENUES<br>FY 2020-2021<br>AUDITED     | BUDGET REVENUES<br>FY 2021-2022<br>ADOPTED     | BUDGET REVENUES<br>FY 2021-2022<br>ACTUAL 05/2022     | BUDGET REVENUES<br>FY 2021-2022<br>PROJECTED     | BUDGET REVENUES<br>FY 2022-2023<br>ADOPTED     |
|-------------|--------------------------------------|--|--|--|---|--|--|
|             | <b>Beginning Fund Balance</b>        | <b>51,828</b>                                  | <b>1,062</b>                                   | <b>484</b>                                     | 484   | 484  | <b>168,172</b>                                 |
|             | <b>Revenue</b>                       |  |  |  |   |  |  |
|             | Solid Waste Fee                      | 554,316  | 555,000  | 599,000  | 783,427   | 854,648  | 939,600  |
|             | Interest Income                      | (9)  | -  | -  | -   | -  | -  |
|             | Other Solid Waste Revenue            | 790  | 500  | 500  | 1,317   | 500  | 500  |
|             | Cares Act Funding Grant              | -  | -  | -  | -   | -  | -  |
|             | Transfer In From General Fund        |  | -  | -  | -   | -  | -  |
|             | Transfer In From Reserve             | 503,366  | 298,798  | 49,273   |   |  | -  |
|             | <b>Total Revenue</b>                 | <b>1,058,463</b>                               | <b>854,298</b>                                 | <b>648,773</b>                                 | <b>784,744</b>  | <b>855,148</b>                                   | <b>940,100</b>                                 |
| ACCOUNT NO. |                                      | BUDGET EXPENDITURES<br>FY 2019-2020<br>AUDITED | BUDGET EXPENDITURES<br>FY 2020-2021<br>AUDITED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ADOPTED | BUDGET EXPENDITURES<br>FY 2021-2022<br>ACTUAL 05/2022 | BUDGET EXPENDITURES<br>FY 2021-2022<br>PROJECTED | BUDGET EXPENDITURES<br>FY 2022-2023<br>ADOPTED |
|             | <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
|             | Wages                                | 80,804   | 104,646  | 94,788   | 80,064  | 87,342   | 103,624  |
|             | Benefits                             | 16,527   | 9,024  | 5,877  | 3,937   | 4,295  | 4,276  |
|             | CalPERS - Current                    | 6,698  | 5,816  | 6,859  | 5,677   | 6,193  | 7,470  |
|             | CalPERS - UAL                        | -  | 6,948  | 8,604  | 8,716   | 9,508  | 8,510  |
|             | Social Security                      | 8,837  | 7,899  | 7,634  | 6,088   | 6,642  | 8,310  |
|             | Unemployment                         | 584  | 1,145  | 753  | 448   | 489  | 753  |
|             | Workers Comp                         | 6,598  | 13,207   | 9,122  | 9,824   | 10,717   | 9,918  |
|             | Overtime                             | 24,659   | 4,559  | 5,000  | 1,078   | 1,176  | 5,000  |
|             | Admin Overhead Allocation            | 217,676  | 208,557  | 118,097  | 84,825  | 92,536   | 112,300  |
|             | General Services Overhead Allocation | -  | -  | 142,398  | 99,294  | 108,321  | 154,856  |
|             | <b>Total Salaries &amp; Benefits</b> | <b>362,382</b>                                 | <b>361,801</b>                                 | <b>399,131</b>                                 | <b>299,951</b>  | <b>327,220</b>                                   | <b>415,016</b>                                 |
|             | <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
| 50201       | Public Notices                       | 721  | 2,871  | 500  | 2,463   | 2,686  | 1,000  |
| 50203       | Printing                             | 12,009   | 11,098   | 13,000   | 11,602  | 12,657   | 12,000   |
| 50204       | Postage/Shipping                     | 177  | 270  | 180  | -   | -  | -  |
| 50205       | Office Supplies                      | 2,074  | 2,474  | 2,500  | 890   | 971  | 1,500  |
| 50206       | Training/Travel                      | -  | -  | 500  | -   | -  | 500  |
| 50210       | Recruitment                          | 300  | -  | -  | -   | -  | -  |
| 50215       | Business Travel                      | -  | 59   | 250  | -   | -  | -  |
| 50221       | Electric-Facilities                  | 63   | 47   | 100  | -   | -  | -  |
| 50224       | Phone-Cellular                       | 133  | 438  | -  | -   | -  | -  |
| 50231       | Auto Repair                          | 493  | -  | 250  | 227   | 248  | 250  |
| 50232       | Motor Fuel                           | 15,695   | 18,480   | 15,000   | 17,974  | 19,608   | 18,000   |
| 50234       | Equipment Repairs                    | 13,377   | 7,819  | 10,000   | 1,216   | 1,326  | 5,000  |
| 50235       | Equipment - Lease                    | 249  | 1,398  | 730  | 678   | 740  | 5,000  |
| 50236       | Tires & Batteries                    | 448  | 526  | 500  | 944   | 1,030  | 500  |
| 50238       | Equipment                            | 562  | 1,196  | 500  | -   | -  | -  |
| 50241       | Operations                           | 97   | 280  | 200  | 105   | 115  | 125  |
| 50242       | Road Materials and Repairs           | 1,079  | -  | -  | -   | -  | -  |
| 50247       | Signs, Reflectors and Markers        | 385  | 5,271  | 500  | 1,161   | 1,267  | 2,000  |
| 50251       | Expendable Tools and Equipment       | 26   | 68   | 100  | 73  | 80   | 100  |
| 50266       | Building Maintenance                 | 415  | 610  | 600  | -   | -  | -  |
| 50273       | Computer Software                    | 772  | 159  | 200  | -   | -  | -  |
| 50275       | Safety and Protective                | 1,468  | 428  | 400  | 598   | 652  | 685  |
| 50277       | Custodial Supplies                   | 105  | 102  | 110  | 56  | 62   | 100  |
| 50279       | Inspections                          | 227  | 166  | 200  | 124   | 136  | 200  |
| 50280       | Contract Services                    | 3,341  | 5,832  | 3,000  | 3,669   | 4,003  | 3,000  |

| ACCOUNT NO. |  | BUDGET EXPENDITURES FY 2019-2020 | BUDGET EXPENDITURES FY 2020-2021 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2021-2022 | BUDGET EXPENDITURES FY 2022-2023 |
|-------------|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|             |  | AUDITED                          | AUDITED                          | ADOPTED                          | ACTUAL 05/2022                   | PROJECTED                        | ADOPTED                          |
| 50281       | Legal  | 3,343                            | 3,425                            | 3,000                            | 7,800                            | 8,509                            | 5,000                            |
| 50283       | Audit  | 2,395                            | -                                | -                                | -                                | -                                | -                                |
| 50287       | Outside Service                              | 13,175                           | 4,847                            | 12,500                           | 1,641                            | 1,790                            | 6,500                            |
| 50288       | Uniforms                                     | 569                              | 557                              | 600                              | 192                              | 209                              | 600                              |
| 50291       | Admin Services & Supplies OH Allocation      | 42,632                           | 49,305                           | 30,811                           | 32,365                           | 35,307                           | 29,192                           |
| 50291       | General Svcs Services & Supplies OH Allocati | 11,840                           | 12,138                           | 19,707                           | 6,874                            | 7,499                            | 2,244                            |
| 50292       | State/County Fees                            | -                                | -                                | 12,500                           | 12,344                           | 13,467                           | 16,000                           |
| 50295       | Solid Waste Processing                       | 309                              | 301                              | 300,000                          | 210,271                          | 229,386                          | 300,000                          |
| 50296       | Trash Service                                | -                                | -                                | 300                              | 418                              | 456                              | 500                              |
| 50298       | District Insurance                           | -                                | -                                | 13,000                           | 16,476                           | 17,973                           | 20,312                           |
| 50401       | Uncollectable Debt                           | -                                | -                                | -                                | -                                | -                                | -                                |
|             | <b>Total Services &amp; Supplies</b>         | <b>446,198</b>                   | <b>443,128</b>                   | <b>441,738</b>                   | <b>330,220</b>                   | <b>360,240</b>                   | <b>430,377</b>                   |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Debt Servicing</b>                        |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Total Debt Servicing</b>                  | <b>0</b>                         | <b>0</b>                         | <b>0</b>                         | <b>0</b>                         |                                  | <b>0</b>                         |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Capital Outlay</b>                        |                                  |                                  |                                  |                                  |                                  |                                  |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
| 50301       | Capital Improvement                          | 270,342                          | 28,241                           | 30,000                           | 1,290                            | -                                | 46,000                           |
|             | <b>Total Capital Outlay</b>                  | <b>270,342</b>                   | <b>28,241</b>                    | <b>30,000</b>                    | <b>1,290</b>                     | <b>-</b>                         | <b>46,000</b>                    |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Transfers Out</b>                         |                                  |                                  |                                  |                                  |                                  |                                  |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | Transfer to GF- Fuel Station                 |                                  | 17,020                           | -                                |                                  |                                  | -                                |
|             | Transfer to GF- Vehicle Lift                 | 1,055                            | -                                |                                  |                                  |                                  |                                  |
|             | Transfer to GF- Admin HVAC                   |                                  | 1,951                            | -                                |                                  |                                  |                                  |
|             | <b>Total Transfers Out</b>                   | <b>1,055</b>                     | <b>18,971</b>                    | <b>-</b>                         | <b>1,290</b>                     |                                  | <b>-</b>                         |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Total Expenditures</b>                    | <b>1,079,977</b>                 | <b>852,142</b>                   | <b>870,869</b>                   | <b>632,752</b>                   | <b>687,460</b>                   | <b>891,392</b>                   |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>Ending Fund Balance</b>                   | <b>30,313</b>                    | <b>3,219</b>                     | <b>(221,611)</b>                 | <b>152,476</b>                   | <b>168,172</b>                   | <b>216,879</b>                   |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | <b>FUNDING SOURCES</b>                       |                                  |                                  |                                  |                                  |                                  |                                  |
|             |  |                                  |                                  |                                  |                                  |                                  |                                  |
|             | Operating Revenues                           | 555,097                          | 555,500                          | 599,500                          | 784,744                          | 855,148                          | 940,100                          |
|             | Transfer From General Fund                   | -                                | -                                | -                                | -                                | -                                | -                                |
|             | Transfer From Solid Waste Reserve            | 503,366                          | 298,798                          | 49,273                           | -                                | -                                | -                                |
|             | Use / (Gain) of Fund Balance                 | 21,515                           | (2,157)                          | 222,095                          | (151,992)                        | (167,688)                        | (48,708)                         |
|             |  | 1,079,977                        | 852,142                          | 870,869                          | 632,752                          | 687,460                          | 891,392                          |

**Bear Valley Community Services District**  
**Solid Waste Department**  
**Capital Improvement Plan**  
**FY 2022-2023**

| <b>Project</b>                 | <b>Est. Cost</b>               |
|--------------------------------|--------------------------------|
| Pave Entry                     | \$ 19,000                      |
| Manure Cover                   | \$ 15,000                      |
| Pave Transfer Station          | \$ 10,000                      |
| Computer Hardware Replacements | \$ 2,000                       |
|                                |                                |
|                                | <b><u><u>\$ 46,000</u></u></b> |

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET FY 2022-2023  
SOLID WASTE RESERVE FUND - 71**

| ACCOUNT NO.                          | BUDGET REVENUES FY 2019-2020 AUDITED     | BUDGET REVENUES FY 2020-2021 AUDITED     | BUDGET REVENUES FY 2021-2022 ADOPTED     | BUDGET REVENUES FY 2021-2022 ACTUAL 05/2022     | BUDGET REVENUES FY 2021-2022 PROJECTED     | BUDGET REVENUES FY 2022-2023 ADOPTED     |
|--------------------------------------|--|--|--|---|--|--|
|                                      |  |  |  |   |  |  |
| <b>Beginning Fund Balance</b>        | <b>746,578</b>                           | <b>254,829</b>                           | <b>49,273</b>                            | 49,273  | 49,273                                     | <b>49,373</b>                            |
| <b>Revenue</b>                       |  |  |  |   |  |  |
| Interest Income                      | 11,604                                   | 444                                      | 100                                      |   | 100  |  |
| <b>Total Revenue</b>                 | <b>11,604</b>                            | <b>444</b>                               | <b>100</b>                               | -   | <b>100</b>                                 |  |
|                                      |  |  |  |   |  |  |
| ACCOUNT NO.                          | BUDGET EXPENDITURES FY 2019-2020 AUDITED | BUDGET EXPENDITURES FY 2020-2021 AUDITED | BUDGET EXPENDITURES FY 2021-2022 ADOPTED | BUDGET EXPENDITURES FY 2021-2022 ACTUAL 05/2022 | BUDGET EXPENDITURES FY 2021-2022 PROJECTED | BUDGET EXPENDITURES FY 2022-2023 ADOPTED |
|                                      |  |  |  |   |  |  |
| <b>Salaries &amp; Benefits</b>       |  |  |  |   |  |  |
| <b>Total Salaries &amp; Benefits</b> | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>  |  |  |
|                                      |  |  |  |   |  |  |
| <b>Services &amp; Supplies</b>       |  |  |  |   |  |  |
| <b>Total Services &amp; Supplies</b> | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>  |  |  |
|                                      |  |  |  |   |  |  |
| <b>Debt Servicing</b>                |  |  |  |   |  |  |
| <b>Total Debt Servicing</b>          | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>  |  |  |
|                                      |  |  |  |   |  |  |
| <b>Capital Outlay</b>                |  |  |  |   |  |  |
| <b>Total Capital Outlay</b>          | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>                                 | <b>0</b>  |  |  |
|                                      |  |  |  |   |  |  |
| <b>Transfers Out</b>                 |  |  |  |   |  |  |
| Transfer to Solid Waste Enterprise   | 503,366                                  | 207,125                                  | 49,273                                   |   | 0  |  |
| <b>Total Transfers Out</b>           | <b>503,366</b>                           | <b>207,125</b>                           | <b>49,273</b>                            | <b>0</b>  | <b>0</b>                                   |  |
|                                      |  |  |  |   |  |  |
| <b>Total Expenditures</b>            | <b>503,366</b>                           | <b>207,125</b>                           | <b>49,273</b>                            | <b>0</b>  | <b>0</b>                                   | <b>-</b>                                 |
|                                      |  |  |  |   |  |  |
| <b>Ending Fund Balance</b>           | <b>254,816</b>                           | <b>48,147</b>                            | <b>100</b>                               | -   | <b>49,373</b>                              | <b>49,373</b>                            |

BEAR VALLEY COMMUNITY SERVICES DISTRICT  
 PROPOSED BUDGET FY 2022-2023  
 CAL FIRE GRANT FUND - 50  
 BEAR VALLEY SPRINGS FUELS REDUCTION PROJECT

| ACCOUNT NO. |  | BUDGET REVENUES     |
|-------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|             |  | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |  | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             |  | PHASE I             | PHASE I             | PHASE I             | PHASE I             | PHASE II            |
|             | <b>Beginning Fund Balance</b>                              |                     |                     |                     |                     |                     |
|             | <b>Revenue</b>   |                     |                     |                     |                     |                     |
| 40512       | Cal Fire Grant   | 499,181             | 526,387             | 416,552             | 526,387             | 1,231,244           |
| 40601       | Interest Revenue   | 576                 | 2,500               | 962                 | 2,500               | -                   |
| 49091       | Transfer In From General Fund (Matching Funds)             | 53,681              | 70,539              | 66,357              | 70,539              | 109,781             |
|             | <b>Total Revenue</b>                                       | <b>553,437</b>      | <b>599,426</b>      | <b>483,870</b>      | <b>599,426</b>      | <b>1,341,025</b>    |
| ACCOUNT NO. |  | BUDGET EXPENDITURES |
|             |  | FY 2020-2021        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        |
|             |  | AUDITED             | ADOPTED             | ACTUAL 05/2022      | PROJECTED           | ADOPTED             |
|             | <b>Salaries &amp; Benefits</b>                             |                     |                     |                     |                     |                     |
|             | Wages  | 2,933               | 4,079               | 3,860               | 4,079               | 6,422               |
|             | Benefits   | 689                 | 726                 | 687                 | 726                 | 1,295               |
|             | CalPERS - Current  | 280                 | 245                 | 232                 | 245                 | 480                 |
|             | Social Security  | 232                 | 300                 | 284                 | 300                 | 487                 |
|             | Overtime   | 18                  |                     | -                   | -                   | 17                  |
|             | Admin Salaries & Benefits OH Alloc                         | 53,681              | 43,325              | 35,936              | 43,325              | 88,838              |
|             | <b>Total Salaries &amp; Benefits</b>                       | <b>57,832</b>       | <b>48,675</b>       | <b>40,999</b>       | <b>48,675</b>       | <b>97,539</b>       |
|             | <b>Services &amp; Supplies</b>                             |                     |                     |                     |                     |                     |
| 50204       | Postage/Shipping   | 740                 | 740                 | -                   | 740                 | 1,355               |
| 50205       | Office Supplies  | 213                 | 790                 | 51                  | 790                 | 919                 |
| 50280       | Contract Services  | 441,450             | 429,750             | 381,825             | 429,750             | 1,029,325           |
| 50281       | Legal  | 8,625               | 11,370              | 550                 | 11,370              | 18,311              |
| 50283       | Audit  | -                   | 5,000               | -                   | 5,000               | 4,579               |
| 50284       | Consulting   | 45,062              | 22,499              | 17,463              | 22,499              | 70,000              |
| 50291       | Admin Svcs Services & Supplies OH Allocation-Indirect Cost | -                   | 10,063              | 32,707              | 10,063              | 9,215               |
|             | <b>Total Services &amp; Supplies</b>                       | <b>496,090</b>      | <b>480,212</b>      | <b>432,596</b>      | <b>480,212</b>      | <b>1,133,705</b>    |
|             | <b>Transfers Out</b>                                       |                     | 70,539.00           | 66,357.15           | 70,539.00           | 109,781.00          |
|             | <b>Total Transfers</b>                                     | -                   | <b>70,539.00</b>    | <b>66,357.15</b>    | <b>70,539.00</b>    | <b>109,781.00</b>   |
|             | <b>Total Expenditures</b>                                  | <b>553,922</b>      | <b>599,426</b>      | <b>539,951</b>      | <b>599,426</b>      | <b>1,341,025</b>    |
|             | <b>Ending Fund Balance</b>                                 | <b>(485)</b>        | <b>0</b>            | <b>(56,081)</b>     | <b>0</b>            | <b>-</b>            |