# BEAR VALLEY COMMUNITY SERVICES DISTRICT

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

## SPECIAL BOARD MEETING AGENDA

DATE OF MEETING: June 23, 2021
TIME OF OPEN SESSION MEETING: 10:00 am

**In accordance with the Governor's Executive Order (N-29-20) and the declared State of Emergency, including social distancing directives as a result of the threat of the COVID-19 virus, Board members and BVCSD staff will be participating in this meeting remotely. There will not be a physical location for this meeting. Members of the public may participate in the meeting in the following ways:**

1. **Open Session Webinar Link:** https://us02web.zoom.us/j/86721151148
2. **Phone:** Dial (for higher quality, dial a number based on your current location):
   US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592
   **Webinar ID:** 867 2115 1148
   **International numbers available:** https://us02web.zoom.us/u/kdpmnMfZuJ
   **Email:** You may submit comments on a specific item to kmcewen@bvcsd.org. Please send your email at least one hour prior to the start of the Open Session meeting.

**The Bear Valley Community Services District thanks you for your understanding and for doing your part to prevent the spread of COVID-19.**

---

1. **Call to Order**

2. **Attendance**

3. **Approval of Agenda**

4. **Pledge of Allegiance**

5. **Public Comments on Non-Agenda Items**
   Members of the public may address the Board on matters not listed on this Agenda. The Board cannot take action on any item that is not on the Agenda. The Board or staff may briefly respond to statements made or questions posed, or may ask questions for clarification. These items may also be referred to staff or scheduled on a future Agenda. There will be a separate opportunity for public comment for each item on the Agenda.

6. **Disclosures by the Board of Directors**
   Board Members are asked to disclose any outside communications with individuals and organizations that have an action item on this agenda that pertains directly to them or their specific personal or private interests and which communication is not included or disclosed in the agenda package, so that all interested persons have an equal opportunity to express and represent their interests.

7. **Action Items**
   A. ADOPT Resolution 20/21-26 and ESTABLISH the Appropriations Limit for Fiscal Year 2021/22. (Mr. Jones)

   B. ADOPT Resolution 20/21-27, APPROVING the Final Budget for Fiscal Year 2020/21: Public Hearing Item (Mr. Jones)

   C. ADOPT Resolution 20/21-28 Approving Updated Schedule of Fees and Charges for Various Services: Public Hearing Item (Mr. Jones)

8. **Adjournment**

**INFORMATION REGARDING AGENDA ITEMS:** Copies of the staff reports and other disclosable public records related to each open session item of business referred to on the agenda are on file in the office of the District Secretary and are available for public information during regular business hours. Any person who has a question concerning any of the agenda items may call the District Secretary at 661.821.4428.

Signed, June 18, 2021

Kristy McEwen

Kristy McEwen, Secretary of the Board

STAFF REPORT

AGENDA ITEM #7A
*Appropriations Limit*

MEETING DATE: June 23, 2021

PREPARED BY: Hamed Jones
Secretary of the Board of Directors

AGENDA TITLE: ADOPT Resolution 20/21-26 and ESTABLISH the Appropriations Limit for Fiscal Year 2021/22.

---

**RECOMMENDATION**

The Board of Directors Adopt Resolution 20/21-26 and establish the Appropriations Limit for Fiscal Year 2021/22.

**BACKGROUND**

Adoption of the appropriation limit occurs annually, as required by the State Constitution, Article XIIIB (as amended) and Government Code Section 7910. Generally, with certain exceptions, exclusions and qualifications, the Gann Limit restricts the amount of 'proceeds of taxes' revenues that the District may appropriate.

In November, 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIIIB of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government. Prop 4 became effective for the 1980/81 fiscal year, but the formula for calculating the limits was based on the 1978/79 "base year" revenues. In June 1990, the voters approved Prop 111, which provided adjustment formulas for local agencies to utilize in adjusting their annual Appropriations Limit. Prop. 111 required an annual review of Limit calculations. The Appropriations Limitations imposed by Propositions 4 and 111 creates a restriction on the amount of revenue which may be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978/79 fiscal year and is increased each year using the growth of population and inflation. Not all revenues are restricted by the Limit, only those which are referred to as "proceeds of taxes." Specific to Bear Valley, this applies to property taxes and the General Fund.

**ANALYSIS**

The annual adjustment is derived using population and per-capita personal income inflation factors provided by the State of California Department of Finance. This factor is applied to the prior year's Appropriations Limit to calculate the current year's limit. The per-capita personal income inflation factor provided is 5.73%. The population growth factor provided for Kern County is 0.65%.

STAFF REPORT

AGENDA ITEM #7A
*Appropriations Limit*

The following formula was used to derive a calculation factor for FY 2021/22 of 1.0642

| | |
|---|---|
| Per capita cost of living inflation factor: | 1.0573 |
| Population growth factor: | x 1.0065 |
| Calculation Factor for FY 2021/22: | 1.0642 |

| | | | | |
|---|---|---|---|---|
| Appropriations Limit FY 2020/21 | x | 1.0642 = | Appropriations Limit FY 2021/22 |
| $10,866,982 | | | $11,564,642 |

**FISCAL IMPACT**

None, as the District is well below the calculated Appropriations Limit. Fiscal Year 2021/22 property tax revenues are estimated at $1,864,000

**RECOMMENDED MOTION**

"I move the Board of Directors ADOPT Resolution 20/21-26 and ESTABLISH the Appropriations Limit as calculated above at $11,564,642 for Fiscal Year 2021/22."

# BEAR VALLEY COMMUNITY SERVICES DISTRICT

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


**RESOLUTION NO. 20/21-26**

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

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

**Section 1**. **Findings.** The Board finds as follows:

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

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

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

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

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

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

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

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

DRAFT

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

AYES:
NOES:
ABSENT:
ABSTAIN:

_____

Gregory Hahn, Board President
Bear Valley Community Services District

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

_____

Kristy McEwen,
Secretary to the Board of Directors

DRAFT

STAFF REPORT

AGENDA ITEM #7B
*Final Budget FY 2021/22*

MEETING DATE: June 23, 2021

PREPARED BY: Hamed Jones, Administrative Services Director / Treasurer

AGENDA TITLE: ADOPT Resolution 20/21-27, APPROVING the Final Budget for Fiscal Year 2021/22

---

**RECOMMENDATION**

The Board of Directors conduct the public hearing, consider all public comments, adopt the Resolution and approve the Final Budget for Bear Valley Community Services District for Fiscal Year 2021/22.

**RESULT OF RECOMMENDED ACTION**

The Final Budget for FY 2021/22 will be adopted and filed in accordance with California Code.

**BACKGROUND**

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

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

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

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

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

A Budget Study Session was held on Friday, May 28, 2021, and a budget overview was presented to the Finance Committee on Wednesday, June 16, 2021, where the committee recommended the proposed final budget to the Bear Valley Community Services District Board of Directors for approval.

A notice was published in the Tehachapi News stating the date, time and place when the Board of Directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

STAFF REPORT

AGENDA ITEM #7B
*Final Budget FY 2021/22*

Year-End estimates for the Fiscal Year 2020/21 Budget have been projected by staff and included in the Fiscal Year 2021/22 Final Budget as the fiscal year does not end until June 30th. In an effort to be more transparent and provide more readability to the public, several schedules have been prepared and included as part of the Fiscal Year 2021/22 Final Budget.

Estimated Fund Balance Schedules were prepared to show the fund balance detail for each District Fund for both Fiscal Year 2020/21 and 2021/22. Interfund Transfer Schedules were prepared to show the detail of all District transfers between funds and a description of what the transfers are for in both Fiscal Year 2020/21 and 2021/22. A Capital Outlay Schedule was prepared to show all of the District's proposed Capital Expenditures with various funding sources in a consolidated listing for Fiscal Year 2021/22. A Cost Allocation Plan was prepared using appropriate and relevant criteria in order to explain the process and detail the District's overhead support allocations to its various funds. The District's Budget and Fiscal Policies document is included in the Fiscal Year 2021/22 Final Budget and will be reviewed annually as part of the budget process.

**ANALYSIS**

The District's total expenditure budget for Fiscal Year 2021/22 is $11,668,741, which is an increase of $311,221 or 2.7% from the Fiscal Year 2020/21 original expenditure budget. The 2021/22 fiscal year budget contains a cost of living adjustment to employee salary and wages in the amount of 2.70 percent and is proposed to be effective with the first pay period in the 2021/22 fiscal year.

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

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

Adoption of the Resolutions will also cause the adoption of the following documents:

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

**FISCAL IMPACT**

With the Adoption of the Final Budget, expenditure plans will be set for FY 2021/22. The adjustments to revenues and expenditures for FY 2020/21 as presented in the FY 2021/22 Final Budget will also be adopted.

**RECOMMENDED MOTIONS**

"I move the Board of Directors ADOPT Resolution 20/21-27 and APPROVE the Final Budget for Fiscal Year 2021/22."

# BEAR VALLEY COMMUNITY SERVICES DISTRICT

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


**RESOLUTION 20/21-27**

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

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

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

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

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

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

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

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

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

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

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

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

DRAFT

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

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

ATTACHMENTS:

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

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

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Gregory Hahn, President
Bear Valley Community Services District

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

_____
Kristy McEwen,
Secretary of the Board of Directors

DRAFT

BEAR VALLEY COMMUNITY SERVICES DISTRICT

# Budget Adoption
# FY 2021/22

# FY 21-22 Budget Overview

- Budget Study Session held on May 28, 2021
- Finance Committee review and recommendation on June 16, 2021
- Notice for today's meeting to adopt the budget was published in the Tehachapi News
- Documents included to show more transparency and improved readability
  - Fund Balance Schedules
  - Interfund Transfer Schedules
  - Capital Outlay Schedule
  - Cost Allocation Plan

# FY 21-22 Budget Overview

- Budget & Fiscal Policies included and will be reviewed and updated in upcoming year
- COLA of 2.7% included; based on annual CPI % change from March to March for Los Angeles-Long Beach-Anaheim region
- FY 20-21 Year-End Estimates projected for Revenues and Expenditures
- Transfers from Reserve Funds needed for Roads, Wastewater, and Solid Waste Funds

# FY 21-22 Fiscal Overview

- General Fund total expenses of $3,254,996, increase of $379,202 or 13.2%
  - Police total expenses of $1,906,367, increase of $66,648 or 3.6%
  - Gate total expenses of $656,695, increase of $43,369 or 7.1%
- Roads Fund total expenses of $2,129,790, decrease of $238,462 or 10.1%
- Water Enterprise Fund total expenses of $4,581,384, increase of $372,323 or 8.8%
- Wastewater Enterprise Fund total expenses of $997,570, increase of $149,204 or 17.6%
- Solid Waste Enterprise Fund total expenses of $857,889, increase of $3,591 or 0.4%
- Other Funds total expenses of $647,733, decrease of $4,392 or 0.7%
- District Wide total expenses (without transfers) of $11,668,741, increase of $311,221 or 2.7%

BEAR VALLEY COMMUNITY SERVICES DISTRICT

# Budget Adoption
# FY 2021/22

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

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

DRAFT

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

DRAFT

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

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

DRAFT

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

DRAFT

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

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

DRAFT

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

DRAFT

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

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

DRAFT

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

DRAFT

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

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

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **14,249** | **13,584** | **95,795** | **-** |
| | **Revenue** | | | | |
| | Reimbursed Expense | 10,936 | 14,670 | 28,670 | 16,140 |
| | Transfer In from General Fund - 7% of Property Tax | 121,951 | 122,220 | 127,260 | 130,480 |
| | Transfer In from General Fund - Additional for Admin | 69,766 | 103,759 | 102,071 | 99,774 |
| | **Total Revenue** | **202,652** | **240,649** | **258,001** | **246,394** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 FINAL |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | Wages | | | | |
| | Benefits | | | | |
| | CalPERS - Current | | | | |
| | CalPERS - UAL | | | | |
| | Social Security | | | | |
| | Unemployment | | | | |
| | Overtime | | | | |
| | Admin Overhead Allocation | 55,156 | 70,578 | 69,268 | 73,994 |
| | **Total Salaries & Benefits** | **55,156** | **70,578** | **69,268** | **73,994** |
| | **Services & Supplies** | | | | |
| 50204 | Postage/Shipping | 107 | | 110 | - |
| 50205 | Office Supplies | 121 | | 130 | - |
| 50229 | Water- Lakefill | 33,571 | 129,693 | 141,692 | 48,956 |
| 50241 | Operations | 6 | - | | |
| 50251 | Expendable Tools and Equipment | 3 | - | | |
| 50270 | Bark Beetle | | 10,000 | - | 10,000 |
| 50281 | Legal | 1,408 | 3,000 | 3,000 | 3,000 |
| 50283 | Audit | 673 | - | - | - |
| 50291 | Admin Services & Supplies OH Allocation | 18,743 | 25,109 | 21,926 | 19,304 |
| 50298 | District Insurance | 11,319 | 14,670 | 14,670 | 16,140 |
| | **Total Services & Supplies** | **65,951** | **182,472** | **181,528** | **97,400** |
| | **Debt Servicing** | | | | |
| | **Total Debt Servicing** | **0** | **0** | **0** | **0** |
| | **Capital Outlay** | | | | |
| 50301 | Jack's Hole Fencing | - | - | 28,000 | - |
| | **Total Capital Outlay** | **-** | **-** | **28,000** | **-** |

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 BUDGETED | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **8,887** | **8,887** | **8,887** | **8,887** |
| | **Revenue** | | | | |
| | AB109 | - | - | - | - |
| | **Total Revenue** | **-** | **-** | **-** | **-** |

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **17,068** | **16,926** | **16,663** | **16,927** |
| | **Revenue** | | | | |
| 40501 | COPS Program | 155,948 | 156,000 | 156,726 | 157,000 |
| 40601 | Interest Revenue | 848 | 500 | 300 | 100 |
| | **Total Revenue** | **156,795** | **156,500** | **157,026** | **157,100** |

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | - | - | - | - |
| | **Revenue** | | | | |
| 40512 | Cal Fire Grant | - | - | 1,026,144 | - |
| 40601 | Interest Revenue | - | - | 300 | - |
| | **Total Revenue** | **-** | **-** | **1,026,444** | **-** |

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **198,023** | **-** | **863,085** | **445,348** |
| | **Revenue** | | | | |
| | Residential/ Commercial Sales | 3,314,457 | 4,018,634 | 4,018,634 | 4,154,825 |
| | Lakefill Sales | 199,605 | 340,777 | 315,000 | 315,000 |
| | Interest Income | 1,709 | 1,000 | 4,000 | 1,000 |
| | Other Water Fund Revenues | 32,727 | 35,000 | 60,000 | 50,000 |
| | Water Standby Charges | 23,757 | 25,000 | 25,000 | 25,000 |
| | Cares Act Funding Grant | - | - | 35,000 | - |
| | Loan Proceeds | - | - | 466,241 | - |
| | Transfer In From General Fund | | - | - | - |
| | Transfer In From Parks & Rec | | - | 75,000 | 75,000 |
| | Transfer In From Reserve | | - | | |
| | **Total Revenue** | **3,572,256** | **4,420,411** | **4,998,875** | **4,620,825** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | Wages | 517,663 | 634,295 | 593,702 | 655,737 |
| | Benefits | 72,495 | 87,815 | 78,227 | 85,452 |
| | CalPERS - Current | 43,595 | 54,723 | 49,560 | 52,980 |
| | CalPERS - UAL | 42,984 | 47,663 | 46,564 | 55,708 |
| | Social Security | 43,824 | 51,966 | 49,698 | 54,444 |
| | Unemployment | 3,882 | 3,340 | 3,992 | 3,501 |
| | Workers Comp | 25,045 | 36,558 | 34,824 | 38,296 |
| | Overtime | 45,079 | 45,000 | 45,000 | 45,000 |
| | Admin Overhead Allocation | 281,861 | 331,913 | 330,461 | 351,820 |
| | General Services Overhead Allocation | 208,389 | 245,394 | 188,565 | 257,062 |
| | Standby Pay | 10,920 | - | 10,950 | 10,950 |
| | **Total Salaries & Benefits** | **1,295,737** | **1,538,668** | **1,431,545** | **1,610,950** |
| | **Services & Supplies** | | | | |
| 50201 | Public Notices | 3,249 | 5,000 | 5,000 | 5,000 |
| 50202 | Memberships & Dues | 1,965 | 2,100 | 2,100 | 2,100 |
| 50203 | Printing | 12,049 | 13,500 | 13,500 | 13,500 |
| 50204 | Postage/Shipping | 527 | 500 | 750 | 550 |
| 50205 | Office Supplies | 2,197 | 2,500 | 4,000 | 4,000 |
| 50206 | Training/Travel | 3,251 | 3,500 | 1,500 | 3,500 |
| 50210 | Recruitment | 400 | - | - | - |
| 50213 | Conservation | 11,232 | 11,500 | 11,500 | 11,500 |
| 50214 | Emergency Preparedness | | 250 | - | 250 |
| 50215 | Business Travel | | 250 | - | 250 |
| 50217 | Medical Misc. | 172 | - | - | |

DRAFT

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

DRAFT

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

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **22,966** | **17,226** | **6,577** | **-** |
| | **Revenue** | | | | |
| | Capacity Fees | 83,105 | 37,775 | 67,995 | 37,775 |
| | Interfund Loan Transfer In | | 61,497 | 24,699 | 61,267 |
| | **Total Revenue** | **83,105** | **99,272** | **92,694** | **99,042** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| 21361 | Principal | 64,833 | 66,732 | 66,732 | 68,687 |
| 50721 | Interest | 31,354 | 29,426 | 29,426 | 27,442 |
| 50722 | Fees | 3,308 | 3,113 | 3,113 | 2,913 |
| | **Total Debt Servicing** | **99,494** | **99,272** | **99,271** | **99,042** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | **Total Transfers Out** | **0** | **-** | **0** | **-** |
| | **Total Expenditures** | **99,494** | **99,272** | **99,271** | **99,042** |
| | **Ending Fund Balance** | **6,577** | **17,226** | **-** | **-** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **273,612** | **296,179** | **299,465** | **348,780** |
| | **Revenue** | | | | |
| 40130 | Water Bond Tax | 106,508 | 15,274 | 131,000 | 12,330 |
| 40601 | Interest Income | 5,000 | 2,000 | 2,000 | 1,000 |
| | **Total Revenue** | **111,507** | **17,274** | **133,000** | **13,330** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| 21355 | Principal | 67,000 | 67,000 | 67,000 | 71,000 |
| 50701 | Interest | 18,654 | 16,685 | 16,685 | 14,656 |
| 50722 | Fees | | - | - | - |
| | **Total Debt Servicing** | **85,654** | **83,685** | **83,685** | **85,656** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | **Total Transfers Out** | **0** | **0** | **0** | **0** |
| | **Total Expenditures** | **85,654** | **83,685** | **83,685** | **85,656** |
| | **Fund Balance** | **299,465** | **229,768** | **348,780** | **276,454** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **1,087,911** | **741,429** | **1,110,295** | **1,117,795** |
| | **Revenue** | | | | |
| | Interest Revenue | 22,384 | 5,000 | 7,500 | 4,000 |
| | Transfer In | - | | | |
| | **Total Revenue** | **22,384** | **5,000** | **7,500** | **4,000** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| | **Total Debt Servicing** | **0** | **0** | **0** | **0** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | Transfer to Water Enterprise | | | | |
| | **Total Transfers Out** | **-** | **-** | **-** | **-** |
| | **Total Expenditures** | **-** | **-** | **-** | **-** |
| | **Fund Balance** | **1,110,295** | **746,429** | **1,117,795** | **1,121,795** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **101,877** | **19,666** | **65,279** | **-** |
| | **Revenue** | | | | |
| | Residential/ Commercial Rates | 470,658 | 473,000 | 570,000 | 834,282 |
| | Effluent Sales | 46,365 | 41,996 | 41,996 | 5,000 |
| | Interest Income | (10) | - | - | - |
| | Other Revenues | 2,886 | 3,000 | 3,000 | 3,000 |
| | Cares Act Funding Grant | - | - | 18,370 | - |
| | Transfer In From General Fund | 55,814 | - | | |
| | Transfer In From Reserve | 145,435 | 330,370 | 158,315 | 155,288 |
| | **Total Revenue** | **721,148** | **848,366** | **791,681** | **997,570** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | Wages | 221,754 | 238,339 | 245,076 | 231,286 |
| | Benefits | 30,780 | 32,389 | 31,889 | 34,368 |
| | CalPERS - Current | 18,492 | 20,888 | 21,072 | 19,523 |
| | CalPERS - UAL | 16,533 | 19,517 | 20,219 | 21,069 |
| | Social Security | 17,472 | 18,615 | 19,284 | 18,229 |
| | Unemployment | 1,183 | 1,055 | 1,487 | 1,189 |
| | Workers Comp | 11,507 | 16,289 | 16,860 | 15,926 |
| | Overtime | 5,515 | 5,000 | 7,000 | 7,000 |
| | Admin Overhead Allocation | 117,702 | 139,297 | 138,197 | 146,868 |
| | General Services Overhead Allocation | 67,132 | 79,449 | 54,410 | 83,038 |
| | **Total Salaries & Benefits** | **508,071** | **570,839** | **555,495** | **578,497** |
| | **Services & Supplies** | | | | |
| 50201 | Public Notices | | 500 | - | 500 |
| 50202 | Memberships & Dues | 1,191 | 1,240 | 1,240 | 1,240 |
| 50203 | Printing | 2,008 | 2,250 | 2,250 | 2,250 |
| 50204 | Postage/Shipping | 224 | 250 | 250 | 250 |
| 50205 | Office Supplies | 852 | 1,000 | 1,000 | 1,000 |
| 50206 | Training/Travel | 1,554 | 1,600 | 500 | 1,600 |
| 50210 | Recruitment | 300 | - | | |
| 50215 | Business Travel | | 250 | - | 250 |
| 50217 | Medical Misc. | 37 | - | | |
| 50221 | Electric-Facilities | 22,684 | 21,500 | 24,000 | 24,000 |
| 50224 | Phone-Cellular | 815 | 800 | 560 | 540 |
| 50225 | Phone-Facility | 739 | 800 | 400 | 300 |
| 50230 | Water-Facilities | 2,650 | 2,500 | 2,500 | 2,600 |
| 50231 | Auto Repair | 3,144 | 3,000 | 3,000 | 3,000 |
| 50232 | Motor Fuel | 5,488 | 5,000 | 6,000 | 6,000 |
| 50234 | Equipment Repairs | 791 | 750 | 750 | 750 |

DRAFT

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

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **7,557** | **-** | **0** | **-** |
| | **Revenue** | | | | |
| | Capacity Fees | 26,116 | 6,529 | - | - |
| | Interfund Loan Transfers In | 210 | 27,278 | 33,807 | 33,729 |
| | **Total Revenue** | **26,326** | **33,807** | **33,807** | **33,729** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| 21261 | Principal | 22,079 | 22,726 | 22,726 | 23,392 |
| 50721 | Interest | 10,678 | 10,021 | 10,021 | 9,346 |
| 50722 | Fees | 1,126 | 1,060 | 1,060 | 992 |
| | **Total Debt Servicing** | **33,883** | **33,807** | **33,807** | **33,729** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | **Total Transfers Out** | **0** | **0** | **0** | **0** |
| | **Total Expenditures** | **33,883** | **33,807** | **33,807** | **33,729** |
| | **Ending Fund Balance** | **0** | **-** | **-** | **-** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **38** | **-** | **189** | **-** |
| | **Revenue** | | | | |
| | Tax/Assessment Proceeds | 1,553 | - | 659 | - |
| | **Total Revenue** | **1,553** | **-** | **659** | **-** |

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **489,356** | **344,510** | **354,452** | **198,235** |
| | **Revenue** | | | | |
| | Interest Revenue | 9,129 | 1,000 | 1,250 | 250 |
| | Transfer In From General Fund | 1,402 | - | 848 | - |
| | **Total Revenue** | **10,531** | **1,000** | **2,098** | **250** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| | **Total Debt Servicing** | **0** | **0** | **0** | **0** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | Transfer to Wastewater Enterprise | 145,435 | 330,370 | 158,315 | 155,288 |
| | **Total Transfers Out** | **145,435** | **330,370** | **158315** | **155,288** |
| | **Total Expenditures** | **145,435** | **330,370** | **158,315** | **155,288** |
| | **Fund Balance** | **354,452** | **15,140** | **198,235** | **43,198** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **1,597,066** | **1,273,227** | **1,291,984** | **1,346,324** |
| | **Revenue** | | | | |
| | Special Assessment Revenue | 1,185,227 | 1,200,000 | 1,200,000 | 1,200,000 |
| | Cares Act Funding Grant | - | - | 15,000 | - |
| | Interest Income | 35,562 | 20,000 | 10,000 | 2,500 |
| | Other Road Fund Revenue | 28,329 | 1,200 | 3,000 | 3,000 |
| | Loan Proceeds | - | - | - | 270,000 |
| | Transfer In From Road Reserve | 196,905 | 196,905 | 196,905 | 235,203 |
| | Transfer In From General Fund | - | - | 689,634 | 229,878 |
| | **Total Revenue** | **1,446,023** | **1,418,105** | **2,114,539** | **1,940,581** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | Wages | 157,913 | 206,073 | 196,344 | 222,903 |
| | Benefits | 23,399 | 29,190 | 24,501 | 26,984 |
| | CalPERS - Current | 12,629 | 16,569 | 15,306 | 16,735 |
| | CalPERS - UAL | 15,902 | 15,892 | 15,395 | 18,844 |
| | Social Security | 13,158 | 18,060 | 16,933 | 18,965 |
| | Unemployment | 1,831 | 1,317 | 2,017 | 1,505 |
| | Workers Comp | 8,353 | 14,472 | 13,548 | 15,191 |
| | Overtime | 25,579 | 30,000 | 25,000 | 25,000 |
| | Admin Overhead Allocation | 141,524 | 163,101 | 161,793 | 171,818 |
| | General Services Overhead Allocation | 223,021 | 257,023 | 194,248 | 269,125 |
| | **Total Salaries & Benefits** | **623,309** | **751,697** | **665,085** | **787,070** |
| | **Services & Supplies** | | | | |
| 50201 | Public Notices | | 500 | - | 500 |
| 50202 | Memberships & Dues | | - | 740 | 920 |
| 50203 | Printing | | 250 | - | 250 |
| 50204 | Postage/Shipping | 264 | 100 | 270 | 270 |
| 50205 | Office Supplies | 1,487 | 1,000 | 500 | 500 |
| 50206 | Training/Travel | 4,388 | 4,500 | 1,000 | 4,500 |
| 50210 | Recruitment | 300 | - | 300 | - |
| 50214 | Emergency Preparedness | | 500 | - | 500 |
| 50215 | Business Travel | | 500 | | |
| 50217 | Medical Misc. | 13 | - | | |
| 50221 | Electric-Facilities | 5,876 | 6,000 | 6,000 | 6,000 |
| 50224 | Phone-Cellular | 708 | 1,500 | 920 | 960 |

DRAFT

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

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **615,200** | **427,795** | **429,608** | **234,703** |
| | **Revenue** | | | | |
| | Interest Income | 11,313 | 2,000 | 2,000 | 500 |
| | **Total Revenue** | **11,313** | **2,000** | **2,000** | **500** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| | **Total Debt Servicing** | **0** | **0** | **0** | **0** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | Transfer Out To Roads Fund | 196,905 | 196,905 | 196,905 | 235,203 |
| | **Total Transfers Out** | **196,905** | **196,905** | **196,905** | **235,203** |
| | **Total Expenditures** | **196,905** | **196,905** | **196,905** | **235,203** |
| | **Fund Balance** | **429,608** | **232,890** | **234,703** | **0** |

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **84,885** | **-** | **43,829** | **-** |
| | **Revenue** | | | | |
| | Solid Waste Fee | 554,316 | 555,000 | 555,000 | 555,000 |
| | Interest Income | (9) | - | - | - |
| | Other Solid Waste Revenue | 790 | 500 | 1,500 | 500 |
| | Cares Act Funding Grant | - | - | 5,570 | - |
| | Transfer In From General Fund | | - | - | - |
| | Transfer In From Reserve | 503,366 | 298,798 | 230,591 | 302,389 |
| | **Total Revenue** | **1,058,463** | **854,298** | **792,661** | **857,889** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | Wages | 100,346 | 91,942 | 92,383 | 94,788 |
| | Benefits | 16,527 | 26,458 | 10,577 | 5,877 |
| | CalPERS - Current | 6,698 | 6,663 | 6,055 | 6,859 |
| | CalPERS - UAL | | 7,187 | 6,863 | 8,604 |
| | Social Security | 8,837 | 8,181 | 7,526 | 7,634 |
| | Unemployment | 584 | 780 | 1,582 | 753 |
| | Workers Comp | 6,598 | 9,746 | 9,026 | 9,122 |
| | Overtime | 24,659 | 15,000 | 6,000 | 5,000 |
| | Admin Overhead Allocation | 99,836 | 112,115 | 110,940 | 118,097 |
| | General Services Overhead Allocation | 117,840 | 132,332 | 113,981 | 142,398 |
| | **Total Salaries & Benefits** | **381,923** | **410,403** | **364,934** | **399,131** |
| | **Services & Supplies** | | | | |
| 50201 | Public Notices | 721 | 2,500 | 2,500 | 500 |
| 50203 | Printing | 12,009 | 13,000 | 13,000 | 13,000 |
| 50204 | Postage/Shipping | 177 | 125 | 180 | 180 |
| 50205 | Office Supplies | 2,074 | 2,000 | 2,500 | 2,500 |
| 50206 | Training/Travel | | 500 | 500 | 500 |
| 50210 | Recruitment | 300 | - | | |
| 50215 | Business Travel | | 250 | - | 250 |
| 50221 | Electric-Facilities | 63 | 1,000 | 100 | 100 |
| 50224 | Phone-Cellular | 133 | 750 | 520 | - |
| 50231 | Auto Repair | 493 | 500 | 250 | 250 |
| 50232 | Motor Fuel | 15,695 | 10,000 | 15,000 | 15,000 |
| 50234 | Equipment Repairs | 13,377 | 6,000 | 10,000 | 10,000 |
| 50235 | Equipment - Lease | 249 | 150 | 730 | 730 |
| 50236 | Tires & Batteries | 448 | 1,500 | 500 | 500 |

DRAFT

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

DRAFT

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

DRAFT

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

| ACCOUNT NO. | | BUDGET REVENUES FY 2019/20 ACTUALS | BUDGET REVENUES FY 2020/21 BUDGETED | BUDGET REVENUES FY 2020/21 REVISED | BUDGET REVENUES FY 2021-2022 PROPOSED |
|---|---|---|---|---|---|
| | **Beginning Fund Balance** | **747,718** | **370,842** | **256,762** | **26,670** |
| | **Revenue** | | | | |
| | Interest Income | 12,410 | 1,000 | 500 | 100 |
| | **Total Revenue** | **12,410** | **1,000** | **500** | **100** |

| ACCOUNT NO. | | BUDGET EXPENDITURES FY 2019/20 ACTUALS | BUDGET EXPENDITURES FY 2020/21 BUDGETED | BUDGET EXPENDITURES FY 2020/21 REVISED | BUDGET EXPENDITURES FY 2021/22 PROPOSED |
|---|---|---|---|---|---|
| | **Salaries & Benefits** | | | | |
| | **Total Salaries & Benefits** | **0** | **0** | **0** | **0** |
| | **Services & Supplies** | | | | |
| | **Total Services & Supplies** | **0** | **0** | **0** | **0** |
| | **Debt Servicing** | | | | |
| | **Total Debt Servicing** | **0** | **0** | **0** | **0** |
| | **Capital Outlay** | | | | |
| | **Total Capital Outlay** | **0** | **0** | **0** | **0** |
| | **Transfers Out** | | | | |
| | Transfer to Solid Waste Enterprise | 503,366 | 298,798 | 230,591 | 302,389 |
| | **Total Transfers Out** | **503,366** | **298,798** | **230591** | **302,389** |
| | **Total Expenditures** | **503,366** | **298,798** | **230591** | **302,389** |
| | **Ending Fund Balance** | **256,762** | **73,044** | **26,670** | **(275,618)** |

DRAFT

# *PROPOSED* Personnel Allocation *PROPOSED*

## Fiscal Year 2021/22

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

Full-Time:

| Administration | Quantity | Months | Quantity | Months | Quantity | Months |
|---|---|---|---|---|---|---|
| Full-Time | | | | | | |
| General Manager | 1 | 12 | | | | |
| Assistant to the General Manager | 1 | 12 | | | | |
| Administrative Services Director | 1 | 12 | | | | |
| Accountant II | 1 | 12 | | | | |
| Office Assistant | 1 | 12 | | | | |
| Communications Specialist | 1 | 12 | | | | |

| Public Safety | Quantity | Months | Quantity | Months | Quantity | Months |
|---|---|---|---|---|---|---|
| Chief of Police | 1 | 12 | | | | |
| Police | | | | | | |
| Sergeant | 1 | 12 | | | | |
| Police Officer I-III | 4 | 12 | | | | |
| Administrative Analyst | 1 | 12 | | | | |
| Entry Gate | | | | | | |
| Gate Pass Coordinator | 1 | 12 | | | | |

| Public Works | Quantity | Months | Quantity | Months | Quantity | Months |
|---|---|---|---|---|---|---|
| General Services | | | | | | |
| Public Works Director | 1 | 12 | | | | |
| General Services Supervisor | 1 | 12 | | | | |
| Administrative Specialist | 1 | 12 | | | | |
| Maintenance Worker I-II | 4 | 12 | | | | |
| Roads | | | | | | |
| Roads Supervisor | 1 | 12 | | | | |
| Roads Crew Lead | 1 | 12 | | | | |
| Maintenance Worker I-II | 4 | 12 | | | | |
| Wastewater | | | | | | |
| Wastewater Supervisor | 1 | 12 | | | | |
| Wastewater Operators in Training-V | 2 | 12 | | | | |
| Water | | | | | | |
| Water Supervisor | 1 | 12 | | | | |
| Water Operators I-V | 5 | 12 | | | | |
| Solid Waste | | | | | | |
| Maintenance Worker I-II | 2 | 12 | | | | |

Total Full-Time Positions 38

Part-Time:

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

Total Full-Time Equivalent Positions 9.74

Affordable Care Act Full-Time Equivalent Positions 12.98

Proposed Budget:
To the Board of Directors on June 23, 2021

Bear Valley
Community Services District

# PROPOSED Fiscal Year 2021/22 Regular Full-Time Salary Schedule

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

Proposed Budget:
To the Board of Directors on June 23, 2021

Bear Valley
Community Services District

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

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

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

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

Proposed Budget:
To Board of Directors on June 23, 2021

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

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

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

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

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

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

**PROPOSED**

BEAR VALLEY COMMUNITY SERVICES DISTRICT

INTERFUND TRANSFERS

FISCAL YEAR 2020-21

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

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

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

# District-Wide Cost Allocation Plan

Fiscal Year 2021/2022

# SUMMARY OF ALLOCATION STATISTICS

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

# Bear Valley Community Services District
# Administration

Description of Service:

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

Allocation Methodology:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Allocation Results:

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

**Bear Valley CSD**
**Schedule of Allocated Salaries & Benefits for Administrative Staff**
**FY 21/22**

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

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

**Bear Valley CSD**
**Schedule of Administrative Allocated Costs For Salaries & Benefits**
**Amount To Be Allocated - $1,237,084**
**FY 21/22**

| Department | 2021-2022 Allocated Cost | Percentage |
|---|---|---|
| Police | $197,214 | 15.9% |
| Gate | $177,273 | 14.3% |
| Parks & Rec | $73,994 | 6.0% |
| Water | $351,820 | 28.4% |
| Wastewater | $146,868 | 11.9% |
| Roads | $171,818 | 13.9% |
| Solid Waste | $118,097 | 9.5% |
| Total | $1,237,084 | 100.0% |

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

**Bear Valley CSD**
**Schedule of Administrative Allocated Costs For Services & Supplies**
**Amount To Be Allocated - $322,745**
**FY 21/22**

| Department | 2021-2022 Allocated Cost | Percentage |
|---|---|---|
| Police | $51,484 | 16.0% |
| Gate | $46,249 | 14.3% |
| Parks & Rec | $19,304 | 6.0% |
| Water | $91,787 | 28.4% |
| Wastewater | $38,317 | 11.9% |
| Roads | $44,826 | 13.9% |
| Solid Waste | $30,811 | 9.5% |
| Total | $322,777 | 100.0% |

# Bear Valley Community Services District
# General Services

Description of Service:

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

Allocation Methodology:

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

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

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

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

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

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

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

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

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

Allocation Results:

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

**Bear Valley CSD**
**Schedule of Allocated Salaries & Benefits for General Services Staff**
**FY 21/22**

| | **Police** | **Gate** | **Parks & Rec** | **Water** | **Wastewater** | **Roads** | **Solid Waste** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Public Works Director | 12.6% | 5.2% | 0.0% | 28.0% | 12.6% | 31.0% | 10.6% | 100.( |
| General Svcs Supervisor | 13.9% | 2.7% | 0.0% | 29.3% | 8.0% | 30.4% | 15.7% | 100.( |
| Maintenance Worker II | 20.4% | 5.3% | 0.0% | 31.8% | 8.5% | 28.5% | 5.5% | 100.( |
| Maintenance Worker II | 5.7% | 2.7% | 0.0% | 16.1% | 4.5% | 18.1% | 52.9% | 100.( |
| Maintenance Worker II | 22.5% | 0.1% | 0.0% | 32.6% | 5.9% | 33.7% | 5.2% | 100.( |
| Maintenance Worker II | 20.1% | 0.1% | 0.0% | 30.3% | 9.2% | 32.4% | 7.9% | 100.( |
| Administrative Specialist | 7.7% | 5.2% | 0.0% | 28.5% | 12.6% | 30.5% | 15.5% | 100.( |

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

**Bear Valley CSD**
**Schedule of General Services Allocated Costs For Salaries & Benefits**
**Amount To Be Allocated - $914,991**
**FY 21/22**

| Department | 2021-2022 Allocated Cost | Percentage |
|---|---|---|
| Police | $133,248 | 14.5% |
| Gate | $30,120 | 3.3% |
| Parks & Rec | $0 | 0.0% |
| Water | $257,062 | 28.1% |
| Wastewater | $83,038 | 9.1% |
| Roads | $269,125 | 29.4% |
| Solid Waste | $142,398 | 15.6% |
| Total | $914,991 | 100.0% |

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

**Bear Valley CSD**
**Schedule of General Services Allocated Costs For Services & Supplies**
**Amount To Be Allocated - $126,330**
**FY 21/22**

| Department | 2021-2022 Allocated Cost | Percentage |
|---|---|---|
| Police | $18,318 | 14.5% |
| Gate | $4,169 | 3.3% |
| Parks & Rec | $0 | 0.0% |
| Water | $35,499 | 28.1% |
| Wastewater | $11,496 | 9.1% |
| Roads | $37,141 | 29.4% |
| Solid Waste | $19,707 | 15.6% |
| Total | $126,330 | 100.0% |

# Bear Valley Community Services District
## BUDGET AND FISCAL POLICIES

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

### *Budget and Fiscal Policies Framework*

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

# Bear Valley Community Services District
## BUDGET AND FISCAL POLICIES

## 1. Financial Reporting/Management Policies

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

### 1.1 Accounting, Auditing and Financial Reporting

1.1.1 The District is to maintain a uniform system of accounts that conforms to the California Budgeting Accounting and Reporting Systems (BARS) established by the State Auditor's Office.

1.1.2 All financial and budgetary documents shall be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) in addition to being in conformity with the accounting systems prescribed by the State Controller's office and the state regulations governing special districts.

1.1.3 The District is to account for the water, wastewater, and solid waste utilities as separate enterprise funds that are intended to be primarily self-supporting through user charges.

1.1.4 The District's governmental funds which are general, AB109, supplemental law enforcement, roads, and parks & recreation will provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Bear Valley Community Services District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

1.1.5 The District will employ an independent accounting firm to perform an annual audit of the District's financial statements. The completed and accepted audit shall be available to all required and interested parties.

1.1.6 Procedures will be followed that will ensure that proper authorization has been obtained for all transactions of a financial nature as per the District's purchasing policy.

## 1.2 Cash Management

1.2.1 Idle cash in all accounts and funds will be kept invested to the benefit of the fund in amounts varying in their term to maturity, which will maximize return on investment consistent with the need for liquidity and the investment policy of the District along with any arbitrage limitations.

1.2.2 Procedures will be followed that will ensure that proper authorization has been obtained for all cash and investment transactions as per the District's investment policy.

1.2.3 Cash reserves should be maintained and monitored as outlined in the operating cash reserves policies (Section 6).

1.2.4 Cash reserves for bond reserve accounts shall be fully funded in the time line reflected in current and future bond covenants. Cash reserves shall be formally transferred and restricted in accordance with all legal requirements.

1.2.5 During the budget process, a five (5)-year cash forecast with annual updates will be projected for governmental and enterprise funds. This will provide the District with insight to unanticipated shortages of cash for operations, capital maintenance and debt requirements.

## 1.3 Investment Policies

1.3.1 The District shall annually review and update, or modify as appropriate, the District's investment policy. This review shall take place at a public meeting and the policy shall be adopted by resolution of the Board of Directors.

1.3.2 Reports on the District's investment portfolio and cash position shall be developed and presented to the District Finance Committee and the Board of Directors on a quarterly basis.

1.3.3 District Funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

**1.4 Asset Inventory**

1.4.1 Finance staff shall be accountable for tracking all District assets. Each Department shall be responsible for ensuring all such assets are used only for District purposes and notifying Finance staff of any changes in use.

1.4.2 Fixed assets should be maintained in good operating condition and should be systematically replaced as they become obsolete or if the cost of repair is more than replacement value.

1.4.3 Finance staff, on a yearly basis, will track and maintain asset records for all additions, replacements or retirements of assets. This will be reported to the General Manager in a yearly asset record report. Appropriate actions will be taken to assure assets are safeguarded and maintained.

1.4.4 Fixed Asset Capitalization Policy – In accordance with the District's capitalization (accounting and reporting) policy, all fixed assets with a unit cost of over $5,000 and a normal life of more than one year, will be included in the inventory.

## 2. Budget Policies

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

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

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

2.2 The District will prepare an annual budget document each fiscal year (July 1 to June 30) that provides a basic understanding of the District's planned spending for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties and opportunities will be provided for pubic input prior to final adoption of the budget.

2.3 The budget will be based on generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board (GASB) and the interpretations contained in the Governmental Finance Officers Association publication, *Governmental Accounting, Auditing and Financial Reporting*.

2.4 Laws and regulations limiting use of revenue sources must be explicitly addressed in the budget process.

2.5 The District's annual budget will be presented for each governmental and enterprise fund with a logical breakdown of programs and line-item detail. The budget document for each fund will also be presented for discussion and review by the Board of Directors and the public. This document will focus on policy issues and will summarize expenditures at the personnel, operating and maintenance, project and capital improvement levels. Where practical, the District's annual budget will include standards of workload, efficiency and effectiveness.

2.6 Joint or common costs of the District shall be allocated between governmental and enterprise funds based upon a "fair" methodology that utilizes appropriate criteria (e.g. labor ratios, number of customers, asset value, work stations, square footage, FTE's, etc.). The specific allocation method for the joint/common cost should be the method that the District deems to be most appropriate and equitable. The joint/common cost allocation should be reviewed during the annual budget process.

2.7 The District will endeavor to keep current expenditures less than current revenues. Current expenditures are defined as operating expenses, debt payments, and project and capital improvement expenditures. Except under extraordinary circumstances approved by the Board, the District will strive to operate within the approved budgetary amounts to avoid deficit spending.

2.8 The District should have annual net income (total revenue less O&M, debt service and capital projects funded from rates) greater than or equal to zero.

2.9 The District will maintain a budgetary control system to ensure adherence to the overall budget for each governmental and enterprise fund and will prepare regular reports comparing actual revenues and expenditures/expenses for each fund.

2.10 The District will not establish a program without also providing the necessary funding to accomplish those objectives. All new operating programs or initiatives submitted for policy decision should include a five-year estimate of anticipated annual operating costs, revenues and their associated impacts on rates.

2.11 At mid-year, there shall be a comprehensive review of the operations to date in comparison to the existing budget. Projections of revenues and expenditures through the end of the fiscal year will be prepared and reviewed by management staff with a report to the Board of Directors by January of the operating fiscal year.

2.12 The operating budget will be prepared to fund current year expenditures with current year revenue. However, surplus fund balances may, in the Board's discretion, be used to increase reserves, fund capital improvement projects, or be carried forward to fund future year's operating budgets when necessary to stabilize services.

2.13 The District will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. Budget items requiring Board action:

a) Appropriation of reserves
b) Transfers between funds
c) Appropriation of any unanticipated revenues
d) Inter-fund loans
e) Creation of new CIP projects and appropriation increases in existing CIP projects

2.14 Budget items delegated to the General Manager: transfers between budgeted activities or departments within a fund.

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

## 3. Revenue Policies

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

3.1 The District will continue to maximize the availability of revenue through aggressive collection of receivables, prudent investments and proper timing of cash disbursements.

3.2 For the District to maximize revenue, all fees and charges for services shall be routinely reviewed to ensure that rates are equitable and cover the total cost of service for that particular service.

3.3 The District will estimate revenues using an objective, analytical process; in the case of assumption uncertainty, forecasts shall be conservative.

3.4 The District will seek federal and state grants and reimbursements for mandated costs whenever possible.

3.5 Interest earnings shall be allocated monthly to all funds based on month-end cash balances. Funds with negative cash balances shall not be credited with interest earning or charged an interest expense.

3.6 Special tax revenues shall be used only to pay for costs as authorized by the tax.

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

## 4. Capital Improvement Policy

4.1 The District staff will construct all capital improvements in accordance with an adopted Capital Improvement Program.

4.2 The District will coordinate preparation of the Capital Improvement Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in the Operating Budget forecasts.

4.3 The District prefers a "pay as you go" strategy whenever possible. When appropriate, capital improvements will be paid through current revenue/reserve sources rather than financing capital projects over a period of time.

4.4 The District staff will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to the Board for approval. If potential funding source is not available and Staff recommends a loan to fund the CIP Project, Staff will identify where the loan proceeds will come from prior to submitting to the Board for approval.

4.5 Changes or deviations from the approved Capital Improvement Program should be accounted for and reported directly to the Board before proceeding on the project. The report should include an analysis of long-term financial costs and the overall impact to the current Capital Improvement Program due to the change or deviation. With Board approval, unexpended project appropriations will be carried forward as continuing appropriations to future fiscal years as required to complete the intent of the original budget. This request will take place in October of each year following the completion of the prior year's annual audit.

4.6 The District shall attempt to determine the least costly financing method for all new projects.

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

## 5. Debt Policies

5.1 The District will limit the use of debt so as not to place a burden on the fiscal resources of the District and its residents.

5.2 The District will use debt financing when it is judged to be appropriate based on the long-term capital needs of the District, and the District's ability to repay the indebtedness has been evaluated in light of all sources and uses of cash.

5.3 The first preferred source of debt is to utilize interfund "loans."

5.4 When capital projects are financed, the District will amortize the debt within a period not to exceed the expected useful life of the project.

5.5 The District will not use long-term debt for current operations.

5.6 The District will generally conduct debt financing on a competitive basis.

5.7 The District will strive to maintain the best possible bond rating on all debt issuances.

5.8 The District will publish and distribute an official statement for each revenue bond issue.

5.9 The District will at a minimum meet the debt service coverage requirements stated in the bond covenants.

5.10 When financially feasible, in the interest of securing the best interest rate, the district may target a higher debt service coverage ratio than what is stated in the bond covenants (e.g. 1.50).

5.11 The District will annually review the status of all outstanding and potential debt obligations and incorporate this information into their financial planning.

## 6. Reserve Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

Governmental Fund Types:

General Fund: 50% of next fiscal year's expenditure budget
Road Fund: 40% of next fiscal year's budget (excluding road contract)

Enterprise Funds:

Water Enterprise Fund: 25% of next fiscal year's operating budget
Wastewater Enterprise Fund: 20% of next fiscal year's operating budget
Solid Waste Enterprise Fund: 20% of next fiscal year's operating budget

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

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

The various reserved and/or designated fund balances and net assets are funded in the following priority:
First priority: emergency, capital improvement, asset replacement, debt service, self-insurance;
Second priority: contingency, police contingency;
Third priority: rate stabilization.

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

## 7. Rate Setting Policies

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

## Rate Setting Methodology

### 7.1. Revenue Requirements Analysis:

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

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

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

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

### 7.2 Cost of Service Analysis:

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

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

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

**7.3 Rate Calculation Analysis:**

7.3.1 Rate designs will be reflective of utility needs and also reflect the specific goals and objectives of the District.

7.3.2 Rates will recognize and attempt to incorporate a fixed charge for the up-front fixed costs associated with serving customers and a usage or volumetric charge that attempts to recover the variable costs of operating the utility.

7.3.3 Rates will be set at a level that recovers the revenue requirement, by classification, yet flexible enough to accomplish the District's objectives (e.g. public purpose programs, regulatory surcharge).

7.3.4 Rates should be designed to be equitable, and detailed to a level to reflect the service provided (e.g., single family, multi-family services, commercial, etc.).

7.3.5 Bear Valley Community Services District views itself as a regional utility. As such, water rates do not factor in the pressure zone for individual customers.

7.3.6 Rates should be set at a level high enough to achieve a 1:50 ratio of reserves to operating expenses in the water fund (2:00 in the wastewater fund) by the year 2020 (reserve policy currently under review by the finance committee).

**7.4 Rate Stability**

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

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

7.4.2 Small annual rate adjustments are preferable when compared to large single adjustments for multi-year periods.

7.4.3 Annual rate reviews will consider a five-year projected period to attempt to stabilize and minimize rates over time.

7.4.4 Any needed rate adjustments will attempt to minimize impacts to customers by phasing-in large rate adjustments over time.

### 7.5 Rate Impacts

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

7.5.1 Rates will be easy to understand and the District will attempt to keep rate increases to a minimum.

7.5.2 Rates for each utility will be structured to promote understanding by the District's customers (e.g. bills that are easy to hand calculate and understand).

7.5.3 Rate adjustments will be phased-in, over time, when large financial impacts to customers are anticipated (e.g. eliminate rate shock).

7.5.4 In establishing final utility rates, the District shall balance the needs of the utility, and the policies established herein, with the varying impacts to the District and the community as a whole.

7.5.5 When deemed necessary, the Board may invite the public to review and provide input into the rate setting process.

## 8. Capacity and Connection Fees

# Bear Valley Community Services District
## BUDGET AND FISCAL POLICIES

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

8.1 The financing of growth-related capital projects may be funded from any of the available funding resources of the District. When priority projects cannot be funded from reserves or cannot be built in increments, the use of long-term debt may be used.

8.2 The District shall analyze and determine cost-based capacity and connection fees (C&CF). The District Board will establish and maintain a C&CF that balances the goal of sheltering existing customers from the cost of growth, while supporting that growth.

8.3 Capacity and connection fee revenues will only be used for two purposes – to directly pay for growth-related capital improvements or to pay for growth-related debt service.

STAFF REPORT

AGENDA ITEM #7C
*Public Hearing – Fee Resolution*

MEETING DATE: June 23, 2021

PREPARED BY: Hamed Jones, Administrative Services Director / Treasurer

AGENDA TITLE: Public Hearing to Consider a Schedule of Fees and Charges for Various District Services

ADOPT Resolution 20/21-28 Approving an Updated Schedule of Fees and Charges for Various District Services

---

**RECOMMENDATION:**

The Board of Directors conduct a Public Hearing and ADOPT Resolution 20/21-28 approving an updated schedule of fees and charges for various District services.

**BACKGROUND**

Under Government Code section 61115(a)(1)(a), the District is authorized to charge fees to cover the cost of any service which the District provides. The proposed fees and charges cannot exceed the estimated reasonable cost for providing the services for which they are imposed. The District's Fee Schedule was last reviewed and adopted on November 12, 2020. Best practice should be to review and affirm or update the District's schedule of fees and charges annually.

**ANALYSIS**

District staff completed a User Fee Study in order to understand the total cost of services and identify potential fee deficiencies. The total cost of each service included in the study is based on the full cost of providing the applicable District services, including direct salaries and benefits of District staff, direct departmental costs, and indirect costs from central service support. The study determined the full cost recovery fee for the District to provide each service. The proposed fees and charges do not exceed the estimated reasonable cost for providing the services for which they are imposed.

Any action by the District to levy a new fee or service charge or to approve an increase in an existing fee or service charge must be approved by resolution. Before any new fee or service charge can be added to the Fee Resolution, a public hearing must be held. At the public hearing, the Board will consider objections or comments relating to the proposed fees.

The only addition to the fee resolution is a Connection Request Application Fee of $50 to cover the costs relating to the preparation of documents for a new water or sewer connection. All other existing fees and charges are either remaining the same or increasing $10 to $20 each after not being increased in the prior year.

A summary of the recommended changes are shown in the chart below.

| Description | Current Fee | Full Costs Calculation | Recommended Fee |
|---|---|---|---|
| | | | |
| **ADMIN** | | | |
| Connection Request Application Fee | $0 | $51.63 | $50 |
| | | | |
| **ROADS** | | | |
| Excavation & Encroachment Fee | $180 | $208.17 | $200.00 |
| | | | |
| **WATER** | | | |
| Meter Testing Fee (deposit) | $200 | $210.52 | $210.00 |
| Water Connection Fee | $150 | $162.70 | $160.00 |
| Hydrant Hook Up Fee | $100 | $110.35 | $110.00 |
| Installation of Control Valve | $380 | $395.73 | $390.00 |
| Angle Stop Installation Charge | $380 | $395.73 | $390.00 |
| Notice of Discontinuance of Water Service | $25 | $30.51 | $30.00 |
| Meter Removal Fee | $100 | $110.35 | $110.00 |
| New Service Setup or Transfer Fee | $15 | $20.34 | $20.00 |
| Delinquent Tax Roll Collection Fee | $150 | $163.47 | $160.00 |
| Obstructed Meter Fee | $80 | $90.31 | $90.00 |
| | | | |
| **WASTEWATER** | | | |
| Sewer Service Connection Fee | $150 | $162.70 | $160.00 |
| | | | |
| **SOLID WASTE** | | | |
| Solid Waste Removal Fee | $200 | $219.79 | $210.00 |

## FISCAL IMPACT

It is anticipated that the District will achieve better cost recovery for various District services.

## RECOMMENDED MOTION:

"I move the Board of Directors ADOPT Resolution 20/21-28 approving an updated Schedule of Fees and Charges for Various District Services"

Attachments:
Resolution 20/21-28
User Fee Study

**RESOLUTION NO. 20/21-28**

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

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

**Section 1. Findings.** The Board finds as follows:

A. Under Government Code section 61115(a)(1)(a), the District is authorized to charge fees to cover the cost of any service which the District provides.

B. The proposed fees and charges do not exceed the estimated reasonable cost for providing the services for which they are imposed.

**Section 2**. **Adoption of Fees.**

A. The Board of Directors repeals Resolution No. 20/21-15 and the Fees and Charges approved by such resolution.

B. The Board of Directors hereby adopts the fees and charges set forth in attached Exhibit A:

**Section 3. Effective Date.**

This Resolution will take effect upon adoption.

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

AYES:
NOES:
ABSENT:
ABSTAIN:

Greg Hahn, President
Bear Valley Community Services District

DRAFT

ATTEST:
I hereby certify that the above Resolution No. 20/21-28 was duly adopted by the Board of Directors of the District at a regularly noticed meeting held on June 23, 2021.

_____

Kristy McEwen
Secretary of the Board of Directors

DRAFT

Exhibit A

SCHEDULE of FEES AND CHARGES
(Effective as of July 1, 2021)

(a) Duplication Fee. A fee covering direct costs of duplication in the amount of twenty cents ($0.20) per page.

(b) Returned Payment Fee. Thirty-five dollars ($35.00) per offense.

(c) Mailbox Setup Fee. Ten dollars ($10.00).

(d) Connection Request Application Fee. Fifty dollars ($50.00).

(e) Crime Report Fee. Ten dollars ($10.00) per report.

(f) Traffic Accident Report Fee. Ten dollars ($10.00) per report. No charge if requestor involved in accident.

(g) Vehicle Release Fee. One hundred dollars ($100.00) per release.

(h) VIN Verification Fee. Fifty dollars ($50.00) per verification.

(i) Citation Sign-Off Fee. Fifteen dollars ($15.00) per sign-off.

(j) Radio Frequency Identification (RFID) Fee. An annual fee of twelve dollars ($12.00) is required for each RFID sticker.

(k) Excavation and Encroachment Fee. Two hundred dollars ($200.00).

(l) Meter Testing Fee. A deposit of two hundred ten dollars ($210.00).

(m) Water Connection Fee. Residential: One hundred sixty dollars ($160.00).

(n) Hydrant Water Fee. Customers who receive temporary service from a fire hydrant must pay a one-time hook up fee of one hundred ten dollars ($110.00) in addition to the rate for the class of service. Customers who receive temporary service by any other method must pay the district's actual cost to connect and disconnect (time and materials) in addition to the rate for the class of service.

(o) Water Turn Off or On Charge. The charge for water turn off or turn on is: Fifty dollars ($50.00) if water service is turned off or turned on between the hours of seven o'clock (7:00) A.M. to

DRAFT

three thirty o'clock (3:30) P.M., any business day of the week that the District is open. In the event water service needs to be turned on or turned off outside of the above hours, the charge is one hundred dollars ($100.00).

(p) Control Valve Installation Charge. The charge for the installation of a control valve is three hundred ninety dollars ($390.00). If the control valve is installed together with a water meter for a new water service account, the charge will be sixty-five dollars ($65.00).

(q) Control Valve Exercise Fee. Fifty dollars ($50.00).

(r) Angle Stop Installation Charge. Three hundred ninety dollars ($390.00).

(s) Charge for Notice of Discontinuance of Water Service. Thirty dollars ($30.00).

(t) Meter Removal Fee. One hundred ten dollars ($110.00).

(u) Water System Capacity Fee. Seven thousand five hundred fifty-five dollars ($7,555.00) per residence or residential equivalent.

(v) New Service Setup or Transfer Fee. Twenty dollars ($20.00).

(w) Delinquent Tax Roll Collection Fee. One hundred sixty dollars ($160.00).

(x) Lien Processing Fee. Sixty dollars ($60.00).

(y) Lien Release Fee. Forty dollars ($40.00).

(z) Obstructed Meter Fee. Ninety dollars ($90.00) if not corrected after initial notice.

(aa) Door Hanger Fee. Fifty dollars ($50.00) for the first door hanger notice. Additional fifty dollars ($50.00) for second door hanger and accompanying lock-off.

(bb) Fee for Application for Sewage Construction. Twenty dollars ($20.00).

(cc) Sewer Service Connection Fee. One hundred sixty dollars ($160.00) per single-family residential unit.

(dd) Wastewater System Capacity Fee. Six thousand five hundred twenty-nine dollars ($6,529) per residence or residential equivalent.

(ee) Solid Waste Removal Fee. Two hundred ten dollars ($210.00) per collection.

DRAFT

# User Fee Study

June 23, 2021

DRAFT

## Background

Local agencies such as the District provide a variety of services to their community. While all services are beneficial to constituents, some services provide broad benefits while other, may be directed to a specific user group or individual. To the extent that local agencies use general tax monies to provide individuals with private benefits and do not require users to pay the full cost of the service, such users are effectively receiving a subsidy and the local agency is limiting funds that may be available to provide other community-wide benefits. Unlike most revenue sources, local governments have greater control over the level of user fees they charge in terms of recovering full costs or providing some level subsidy.

Fees in California are subject to a variety of legal requirements ranging from constitutional provisions (Propositions 4, 13, and 218) to statutes such as Government Code sections 61115, 66014, and 66016. The general rule for user fees, as set forth in Government Code section 66014, is that the fee "may not exceed the estimated reasonable cost of providing the service for which the fee is charged."

## Policy Considerations

Local agencies should regularly update their fee schedules to reflect the actual costs of certain public services primarily benefitting users. These "user fees" seek to recover costs associated with the provision of specific services benefiting the user, thereby reducing the use of General Fund or Enterprise Fund monies for such purposes.

In addition to collecting the direct cost of labor and materials associated with processing and administering user services, it is common for local agencies to recover support costs. Support costs are those costs relating to a local government's central service departments that are properly allocable to the agency's operating departments. Central services support cost allocations were incorporated using the resulting indirect overhead percentages determined through the District's Cost Allocation Plan. This plan was reviewed and adopted as part of the Fiscal Year 21/22 Budget and is being used to determine the burden placed upon central services by the operating departments in order to allocate a proportionate share of central service cost.

According to the District's adopted Budget and Fiscal Policies, Revenue Policy 3.2 states "all fees and charges for services shall be routinely reviewed to ensure that rates are equitable and cover the total cost of service for that particular service." It is recommended that the District perform this internal review annually with a comprehensive review of services and fees performed every three to five years, which would include adding or removing fees for any new or eliminated programs/services.

DRAFT

## Objective

A User Fee Study is a cost-effective way to understand the total cost of services and identify potential fee deficiencies. The total cost of each service included in this analysis is based on the full cost of providing the applicable District services, including direct salaries and benefits of District staff, direct departmental costs, and indirect costs from central service support. This study determines the full cost recovery fee for the District to provide each service; however, each fee is set at the District's discretion, up to 100% of the total cost, as specified in this study.

The principle goal of the study was to help the District determine the full cost of the services that the District provides. The study results will help the District better understand its true costs of providing services and may serve as a basis for making informed policy decisions regarding the most appropriate fees, if any, to collect from individuals and organizations that require individualized services from the District.

## Scope

The scope of this study encompasses a review and calculation of the user fees charged by the following District departments and fee groups:

- Administration
- Police
- Gate
- Roads
- Water
- Wastewater
- Solid Waste

The study involved the identification of existing and potential new fees, fee schedule restructuring, data collection and analysis, orientation and consultation, and calculation of individual service costs (fees) or program cost recovery levels.

## Methodology

The basic concept of a User Fee Study is to determine the "reasonable cost" of each service provided by the District for which it charges a user fee. The full cost of providing a service may not necessarily become the District's fee, but it serves as the objective basis as to the maximum amount that may be collected.

The standard limitation established in California law for user fees is the "estimated, reasonable

DRAFT

cost" principle. In order to maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures and time estimates indicate reliance upon estimates for some data.

## Fully Burdened Hourly Rates

The total cost of each service included in this study is primarily based on the Fully Burdened Hourly Rates (FBHRs) that were determined for District personnel directly involved in providing services. The FBHRs include not only personnel salary and benefits, but also any costs that are reasonably ascribable to personnel. The cost elements that are included in the calculation of fully burdened rates are:

- Salaries & benefits of personnel involved
- Operating costs applicable to fee operations
- Departmental support, supervision, and administration overhead
- Indirect District-wide overhead costs calculated through the Cost Allocation Plan

An important factor in determining the fully burdened rate is in the calculation of productive hours for personnel. This calculation takes the available workable hours in a year of 2,080 and adjusts this figure to account for calculated or anticipated hours employees are involved in non-billable activities such as paid vacation, sick leave, admin leave, personal leave, and holidays. Dividing the full cost by the number of productive hours provides the FBHR.

The FBHRs are then used in conjunction with time estimates, when appropriate, to calculate a fee based on the personnel and the amount of their time that is involved in providing each service.

## Summary Steps of the Study

1. Identify the existing user fees charged by the District.
2. Gather data pertaining to the services provided by the District in which user fees are charged as well as any services provided in which fees are not being charged to recover costs. This involves interviews of key staff members in order to document the estimated time it takes to provide the services.
3. Calculate the fully burdened hourly rates of each employee.
4. Apply Administration and General Services indirect overhead rate from District's Cost Allocation Plan to fully burdened hourly rates.
5. Build the cost of each service by multiplying the time estimates of staff by the fully burdened hourly rates with indirect overhead rates and adding the calculated results to any identified direct costs.

DRAFT

6. Set the fees for cost recovery up to the calculated cost of each service.

## Future Fees

In the event a service is provided that is not listed in this User Fee Study or accompanying user fee resolution, the General Manager is authorized to propose a charge for such service consistent with the methodology and calculations involved in this study, and present such new user fee to the Board for consideration.

## Cost Recovery Analysis

The following table provides the results of the analysis, resulting full cost recovery amount, and recommended fees.

| Description | Previous Fee | Current Fee | Full Costs Calculation | Recommended Fee | Notes |
|---|---|---|---|---|---|
| **ADMIN** | | | | | |
| Duplication & Research Fee (per page) | $0.20 | $0.20 | $0.20 | $0.20 | |
| Returned Payment Fee (1st Offense) | $25 | $35 | $36.57 | $35 | |
| Mailbox Fee | $10 | $10 | $10.66 | $10 | |
| Connection Request Application Fee | $0 | $0 | $51.63 | $50 | New, nonrefundable fee to cover admin costs |
| **POLICE** | | | | | |
| Crime Reports | $10 | $10 | $14.57 | $10 | |
| Traffic Accident Reports | $25 | $10 | $14.57 | $10 | No charge if involved in accident |
| Vehicle Release | $100 | $100 | $107.29 | $100 | |
| VIN Verify | $10 | $50 | $58.01 | $50 | |
| Citation Sign-off | $10 | $15 | $19.34 | $15 | |
| **GATE** | | | | | |
| RFID Fee | $12 | $12 | $26.59 | $12 | Annual Fee |
| **ROADS** | | | | | |
| Excavation & Encroachment Fee | $110 | $180 | $208.17 | $200.00 | |
| **WATER** | | | | | |
| Meter Testing Fee (deposit) | $50 | $200 | $210.52 | $210.00 | |
| Water Connection Fee | $100 | $150 | $162.70 | $160.00 | |
| Hydrant Hook Up Fee | $30 | $100 | $110.35 | $110.00 | |
| Water Turn Off or On (7:00am-3:30pm any open business day of week) | $10 | $50 | $110.35 | $50.00 | |
| Water Turn Off or On (Outside of business hours) | $60 | $100 | $152.12 | $100.00 | |
| Installation of Control Valve | $110 | $380 | $395.73 | $390.00 | |
| Installation of Control Valve with Water Meter | $41 | $65 | $65 | $65.00 | |
| Control Valve Exercise Fee | $0 | $50 | $110.35 | $50.00 | |
| Angle Stop Installation Charge | $0 | $380 | $395.73 | $390.00 | |
| Notice of Discontinuance of Water Service | $5 | $25 | $30.51 | $30.00 | |
| Meter Removal Fee | $100 | $100 | $110.35 | $110.00 | |
| Water System Capacity Fee | $7,555 | $7,555 | $7,555 | $7,555.00 | Engineer Study Recommended |
| New Service Setup or Transfer Fee | $0 | $15 | $20.34 | $20.00 | |
| Delinquent Tax Roll Collection Fee | $0 | $150 | $163.47 | $160.00 | |
| Lien Processing Fee | $0 | $60 | $69.31 | $60.00 | |
| Lien Release Fee | $0 | $40 | $49.31 | $40.00 | |
| Obstructed Meter Fee | $0 | $80 | $90.31 | $90.00 | If not corrected after initial notice |
| Door Hanger Fee | $0 | $50 | $90.31 | $50.00 | 2nd Door Hanger includes lock-off |
| **WASTEWATER** | | | | | |
| Fee for Application for Sewage Construction | $5 | $20 | $23.57 | $20.00 | |
| Sewer Service Connection Fee | $100 | $150 | $162.70 | $160.00 | |
| Wastewater System Capacity Fee | $6,529 | $6,529 | $6,529 | $6,529.00 | Engineer Study Recommended |
| **SOLID WASTE** | | | | | |
| Solid Waste Removal Fee | $50 | $200 | $219.79 | $210.00 | Code: Request need not be granted |

DRAFT