

RESOLUTION 06-21

**RESOLUTION OF THE BOARD OF DIRECTORS OF RUNNING SPRINGS
WATER DISTRICT ADOPTING THE FISCAL YEAR ENDING 2022 AND 2023
DISTRICT BUDGET**

WHEREAS, the water and wastewater rates, fees and charges approved in 2019 have been incorporated into the District's fiscal year ending 2022 and 2023 budget, a copy of which is attached and incorporated herein by reference;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Running Springs Water District as follows:

1. Adoption of Fiscal Year Ending 2022 and 2023 District Budget

The District budget for Fiscal Year Ending 2022 and 2023 is hereby adopted, as presented to this Board of Directors, but may be hereafter amended by simple motion of the Board. A copy thereof shall be retained by the District and available for review upon request.

ADOPTED this 16th day of June 2021

Ayes: Grabow, Mackzum, Terry, Acciani, Conrad

Noes:

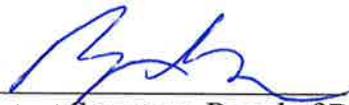
Abstentions:

Absent:



President, Board of Directors
Running Springs Water District

ATTEST:



Assistant Secretary, Board of Directors
Running Springs Water District



Running Springs Water District Running Springs Fire Department



**Final Budget
Fiscal Years Ending 2022 and 2023
June 16, 2021**

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Elected District Officials and Staff

Board of Directors

Tony Grabow, President
Errol Mackzum, Vice President
Mark Acciani, Director
Bill Conrad, Director
Mike Terry, Director

General Manager

Ryan Gross

Secretary to the Board of Directors, Treasurer

Amie R. Crowder

Management Team

Amie R. Crowder, Administration Division Supervisor
Trevor Miller, Operations Manager
Cindy Strebel, Fire Battalion Chief
Mike Vasquez, Fire Chief

**Running Springs Water District
Fiscal Years Ending (FYE) 2022 and 2023 Budget**

Executive Summary

Mission and Vision

The mission of the Running Springs Water District (RSWD or District) is to provide water, fire, emergency medical service, sewer, and other beneficial services to the community: The goal of the District shall be to do so with the highest level of integrity and ethical principles and in the most efficient and cost-effective manner possible.

The vision of the District is to acquire and sustain the resources necessary to provide for the current and projected service needs of the Running Springs community in the following areas:

- Water Service: The Water Division will provide excellent water quality that consistently meets or exceeds regulatory and customer requirements and water quantity that recognizes the limited availability of supply in our area yet satisfies the essential needs of our customers.
- Fire and Emergency Medical Service: The Running Springs Fire Department will be an exemplary organization dedicated to community service and acclaimed for our hometown attentiveness as we provide fire protection and life safety services whenever called to duty.
- Wastewater Collection and Treatment Service: The Wastewater Division will provide extraordinary wastewater collection service for the Running Springs area and wastewater transmission and treatment service for the Running Springs, Arrowbear, and Green Valley Lake areas that protects the environment, complies with regulatory requirements, satisfies the needs of our customers, and provides beneficial uses for our reclaimed water.
- Administration Service: The Administration Division will provide exceptional customer service to the community and support services to all District divisions in a manner that demonstrates professionalism, utilizing advanced levels of technology.

All services will be provided in a manner that makes use of community outreach, sound management principles, responsible financial practices, and appropriate levels of technology. The Board will provide sound governance and strive to attract and retain a highly qualified, productive workforce and maintain a workplace environment where excellence is valued and where creativity, teamwork, and open communication between divisions is actively encouraged.

The District has prepared this two-year budget with the District's mission and vision in mind and the staff and Board of Directors at the District are committed to ensuring the ongoing reliability of the extensive infrastructure that provides a foundation for the community of Running Springs. This budget continues the District's focus on operational efficiency, public health and safety, environmental stewardship and fiscal responsibility.

Budget Process & Schedule

In 2019, the District Board of Directors began adopting a two-year budget. The Finance Committee and Board of Directors have reviewed the draft Budget as follows:

February 1 – April 2	Prepare Draft Budgets
March 17, 2021	Budget Planning & Assumptions
April 13, 2021	Finance Committee Draft Budget Review
April 21, 2021	Board of Directors Draft Budget Review
June 16, 2021	Adoption of Two-Year Budget

District Profile

The Running Springs Water District is an independent special district that was formed in 1958 and established under Division 12 of the California Water Code. In 1962, the District established a Fire Department to provide fire protection services for its service area. In 1976, a sewage disposal system was completed to provide sewer service for the District. In 1983, ambulance service was established.

Government Activities

The District's Government Activities include fire protection services for the community of Running Springs.

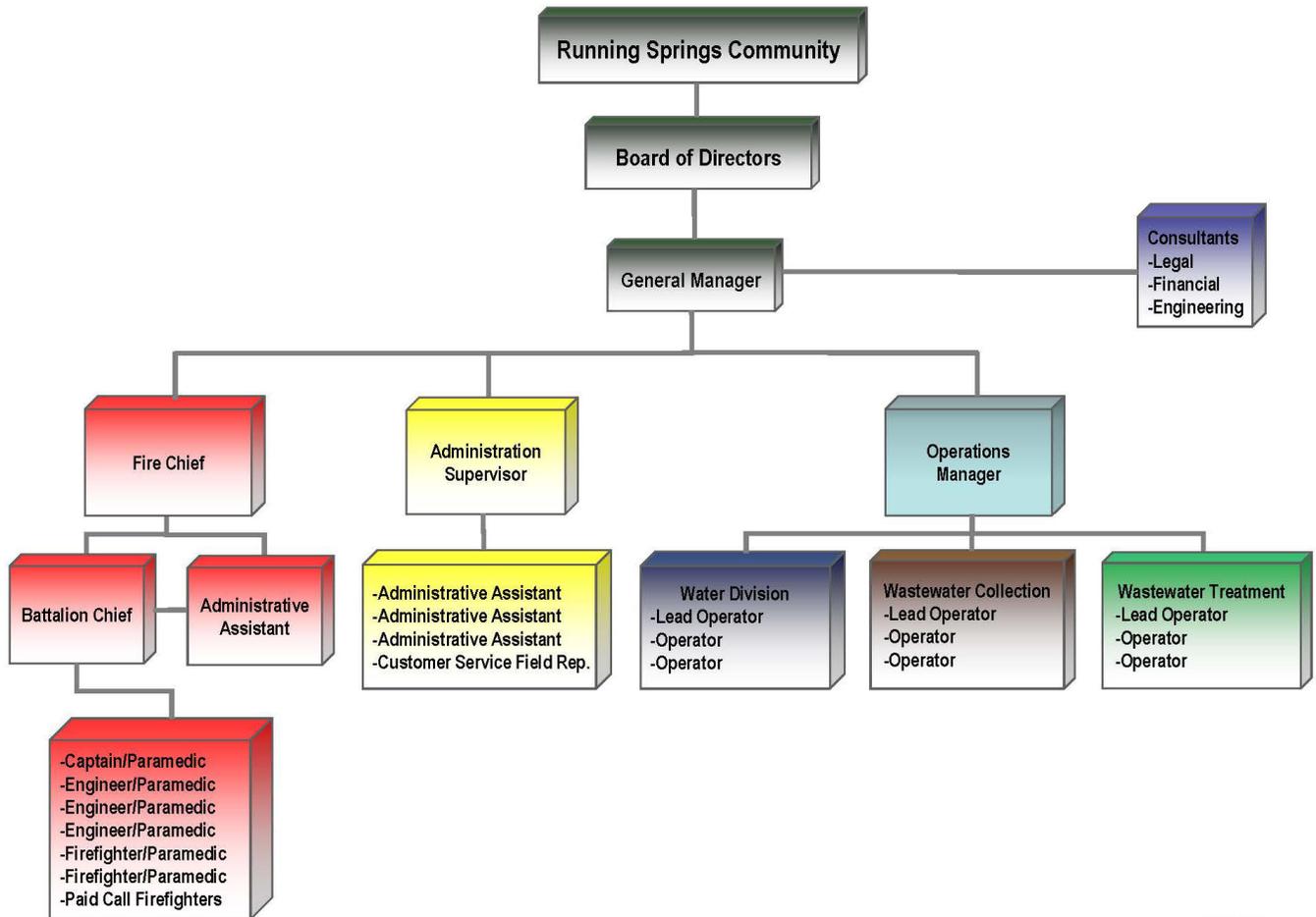
Business-Type Activities

The District's Business-Type Activities include water, ambulance and sewer services where the fees for these services typically cover all or most of the cost of operation including depreciation.

Staffing & Organizational Chart

The following figure shows the current organization of the District.

Running Springs Water District Organizational Chart



01/22/2021

Financial Policies

In 2019 the District conducted a comprehensive rate study and prepared a Water and Wastewater Financial Plan, Rates and Capacity Fees and a Fire and Ambulance Financial Plan.

The District continues its focus on maintaining the necessary cash fund balances for the financial stability of the District and has adopted a Cash Reserve Policy as a guideline to achieve minimum cash balances in each of its reserve funds. The District’s Cash Reserve Policy is a guideline for the priorities of operational revenue sources with the Operating Funds receiving the highest priority. After operational costs and debt service are covered, any free cash flow from operations moves into the Capital Improvement Funds up to an amount equal to annual depreciation plus 10%. Any remainder goes to the Rate Stabilization Funds for a balance not to exceed 20% of annual budgeted revenue.

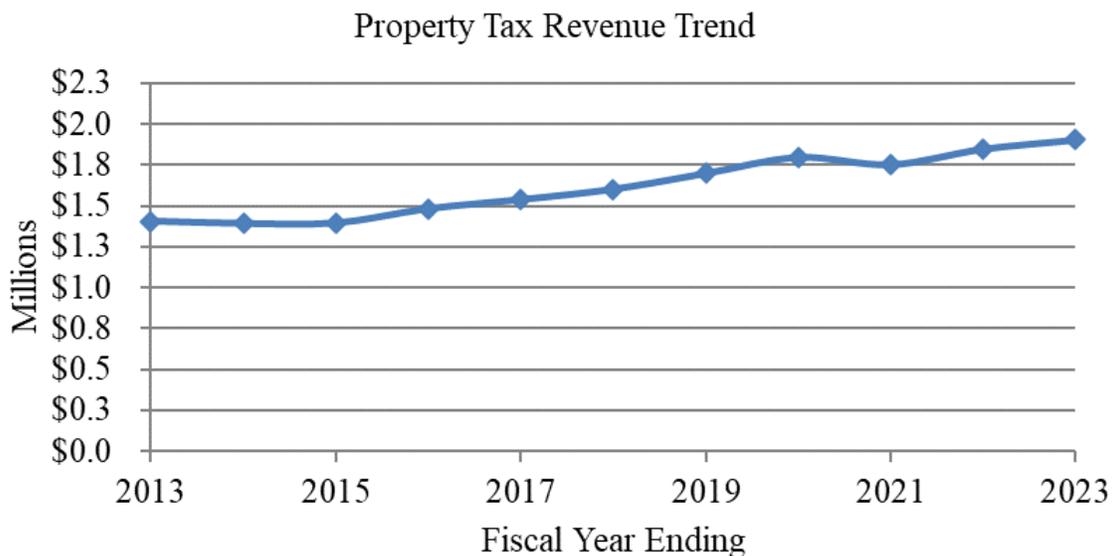
Revenue

The FYE 2022 budget includes total revenue of \$8.11 million, which is an increase of 4.3% as compared to the FYE 2021 budget. The FYE 2023 budget includes total revenue of \$8.57 million, which is an increase of 5.6% as compared to the FYE 2022 budget.

Total Revenue Summary					
	FYE 2021	FYE 2022	% Change	FYE 2023	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Water	\$ 2,304,885	\$ 2,360,406	2.4%	\$ 2,432,276	3.0%
Collections	\$ 1,078,371	\$ 1,108,675	2.8%	\$ 1,145,314	3.3%
Treatment	\$ 1,510,736	\$ 1,829,260	21.1%	\$ 1,880,174	2.8%
Ambulance	\$ 898,114	\$ 2,058,000	129.1%	\$ 2,143,172	4.1%
Fire	\$ 1,984,047	\$ 756,000	-61.9%	\$ 967,330	28.0%
District Total	\$ 7,776,153	\$ 8,112,341	4.3%	\$ 8,568,267	5.6%

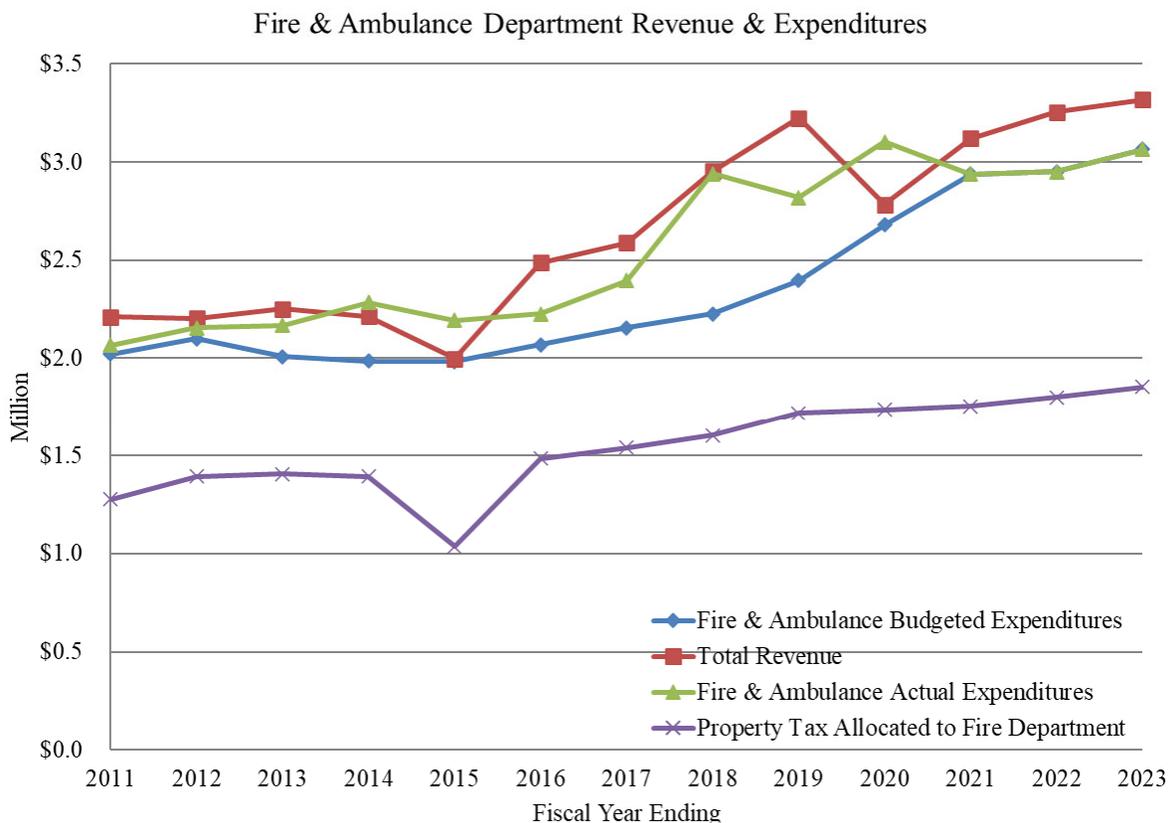
The District’s Government Activities which include the Fire Department are funded by a combination of property taxes and a special tax (Fire Availability Fee) that was established in 1980. Ambulance services are funded by a combination of property taxes and ambulance fees and charges. For FYE 2022 and 2023, all of the anticipated property tax revenue has been allocated to fund the Fire Department and Ambulance Services.

Property tax revenues are showing a slight improvement. The District anticipates property tax revenue for FYE 2022 to increase 2.6% from the budgeted amount for FYE 2021. The following chart shows the historical actual property tax revenue for the District going back to 2013, the budgeted amount for FYE 2021 and the estimated property tax revenue for FYE 2022 and 2023.

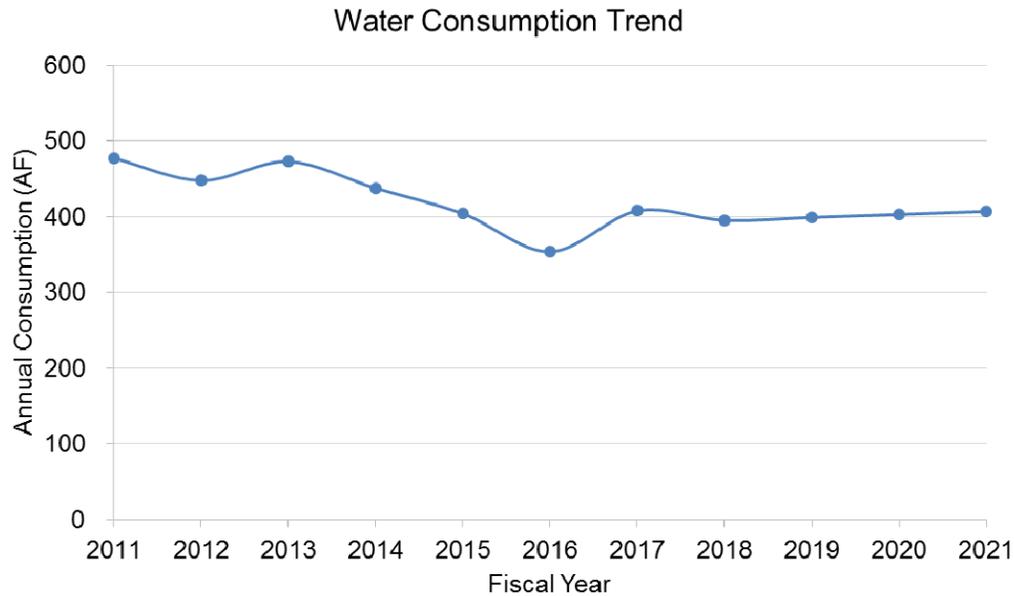


Fiscal Year Ending	Amount	% Change
2013	\$1,406,699	1%
2014	\$1,392,109	-1%
2015	\$1,395,269	0.2%
2016	\$1,483,527	6.3%
2017	\$1,539,135	3.7%
2018	\$1,603,236	4.2%
2019	\$1,700,578	6.1%
2020	\$1,798,692	5.8%
2021	\$1,754,047	-2.5%
2022	\$1,850,000	5.5%
2023	\$1,905,500	3.0%
FYE 2021 is budgeted amount.		
FYE 2022-2023 are estimated.		

The District’s Business-Type Activities or Water, Sewer and Ambulance services are funded by rates and fees with the Ambulance services being partially funded from a portion of the property tax revenue. Historically, a portion of the property tax revenue was also allocated to the water and sewer divisions, but in recent years all of property tax revenue has been allocated to the Fire Department. The Fire and Ambulance Department historical revenue and expenditures are shown graphically in the following figure.



For FYE 2022 and 2023, the District has projected water consumption to slightly increase. The following chart shows the historical water consumption for 2011-2021.



Rate & Fee Adjustments

Water rates have been adjusted to increase revenue which is needed in order to fund several deferred Capital Improvement Projects (CIP), to replace aging infrastructure and to fund cash reserves to the levels set forth in the District’s Cash Reserve Policy.

The Residential and Commercial Sewer Monthly Base Charge have also been adjusted to increase revenue which is needed in order to fund several deferred Capital Improvement Projects (CIP), to replace aging infrastructure and to fund cash reserves to the levels set forth in the District’s Cash Reserve Policy. The increase in wastewater rates is primarily due to the loss of the non-operating revenue that has been collected since 2002 from the County of San Bernardino for the disposal of leachate from the Heap’s Peak landfill. The loss of this non-operating revenue along with the need to move forward with several Capital Improvement Projects that were identified in the District’s Wastewater Master Plan, including the replacement of aging infrastructure that has been deferred is the driving force for this rate adjustment.

A Proposition 218 Notice of Public Hearing that was mailed to all District property owners and customers notifying them of the proposed rate and fee adjustments for the FYE 2020 through 2024. The notice contains a table that lists the specific rate and fee adjustments for the Water and Wastewater Divisions.

Expenditures

The District’s goal is to maintain the highest level of service at the lowest possible cost. Operating expenses are the on-going day to day costs of providing water, wastewater, fire, emergency medical service and other beneficial services to the community and are funded by

rates, fees and property taxes. Detailed lists of operating expenses for each division are included in the subsequent sections of this budget document.

The FYE 2022 budget includes total expenses of \$7.2 million which reflects essentially a 0% increase from the FYE 2021 budget. The FYE 2023 budget includes total expenses of \$7.5 million which reflects a 3.7% increase from the FYE 2022 budget.

Expenditure Summary by Department (Including Depreciation Expense)

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Water	\$ 1,937,470	\$ 1,921,283	-0.8%	\$ 1,991,779	3.7%
Collections	\$ 937,059	\$ 940,567	0.4%	\$ 968,665	3.0%
Treatment	\$ 1,295,727	\$ 1,317,395	1.7%	\$ 1,393,292	5.8%
Ambulance	\$ 900,679	\$ 2,258,720	150.8%	\$ 2,323,919	2.9%
Fire	\$ 2,299,783	\$ 982,272	-57.3%	\$ 1,011,736	3.0%
District Total	\$ 7,370,718	\$ 7,420,238	0.7%	\$ 7,689,391	3.6%

Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 4,629,266	\$ 4,642,697	0.3%	\$ 4,805,191	3.5%
Operations & Maintenance	\$ 1,257,190	\$ 1,391,917	10.7%	\$ 1,438,755	3.4%
Administrative Services	\$ 389,912	\$ 338,105	-13.3%	\$ 344,432	1.9%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 944,350	\$ 897,519	-5.0%	\$ 951,012	6.0%
District Total	\$ 7,370,718	\$ 7,420,238	0.7%	\$ 7,689,391	3.6%

Administrative Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 690,296	\$ 763,207	10.6%	\$ 789,919	3.5%
Services and Supplies	\$ 310,450	\$ 321,097	3.4%	\$ 332,335	3.5%
Depreciation Expense	\$ -	\$ 2,692		\$ 4,212	56.5%
District Total	\$ 1,000,746	\$ 1,086,996	8.6%	\$ 1,126,467	3.6%

Water Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 727,020	\$ 585,309	-19.5%	\$ 605,795	3.5%
Operations & Maintenance	\$ 431,707	\$ 513,553	19.0%	\$ 531,527	3.5%
Administrative Services	\$ 495,493	\$ 528,630	6.7%	\$ 544,489	3.0%
Depreciation Expense	\$ 283,250	\$ 293,791	3.7%	\$ 309,968	5.5%
District Total	\$ 1,937,470	\$ 1,921,283	-0.8%	\$ 1,991,779	3.7%

Wastewater Collections Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 415,052	\$ 419,129	1.0%	\$ 433,799	3.5%
Operations & Maintenance	\$ 153,915	\$ 145,461	-5.5%	\$ 150,552	3.5%
Administrative Services	\$ 143,142	\$ 176,210	23.1%	\$ 181,496	3.0%
Depreciation Expense	\$ 224,950	\$ 199,767	-11.2%	\$ 202,818	1.5%
District Total	\$ 937,059	\$ 940,567	0.4%	\$ 968,665	3.0%

Wastewater Treatment Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 473,569	\$ 516,025	9.0%	\$ 534,086	3.5%
Operations & Maintenance	\$ 343,175	\$ 357,060	4.0%	\$ 369,558	3.5%
Administrative Services	\$ 154,153	\$ 176,210	14.3%	\$ 181,496	3.0%
Depreciation Expense	\$ 324,830	\$ 268,100	-17.5%	\$ 308,152	14.9%
District Total	\$ 1,295,727	\$ 1,317,395	1.7%	\$ 1,393,292	5.8%

Ambulance Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 536,524	\$ 1,769,269	229.8%	\$ 1,831,193	3.5%
Operations & Maintenance	\$ 93,795	\$ 182,266	94.3%	\$ 187,734	3.0%
Administrative Services	\$ 102,650	\$ 110,131	7.3%	\$ 113,435	3.0%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 17,710	\$ 47,053	165.7%	\$ 41,556	-11.7%
District Total	\$ 900,679	\$ 2,258,720	150.8%	\$ 2,323,919	2.9%

Fire Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 1,786,805	\$ 589,756	-67.0%	\$ 610,398	3.5%
Operations & Maintenance	\$ 234,598	\$ 193,577	-17.5%	\$ 199,384	3.0%
Administrative Services	\$ 184,770	\$ 110,131	-40.4%	\$ 113,435	3.0%
Depreciation Expense	\$ 93,610	\$ 88,808	-5.1%	\$ 88,519	-0.3%
District Total	\$ 2,299,783	\$ 982,272	-57.3%	\$ 1,011,736	3.0%

***Beginning in the FYE 2022 the District is budgeting 75% of the Personnel Expense to the Ambulance Division and 25% of the Personnel Expense to the Fire Department. This will more accurately reflect the actual allocation of the Personnel Expense based on staff's workload between the two services.**

Direct costs are budgeted for each division based on actual costs and staff time tracked for the prior two-to-three-year period and indirect costs are allocated based on an administrative services time study.

Personnel Expense

The FYE 2022 and 2023 budget includes 25 full-time equivalent (FTE) positions. The FYE 2022 budget includes a total personnel expense of \$4.6 million which reflects a 0.3% increase from the FYE 2021 budget. The FYE 2023 budget includes total personnel expense of \$4.8 million which reflects a 3.5% increase from the FYE 2022 budget. Increases in personnel expense are primarily due to increases in salaries, pension expense and health insurance.

The FYE 2022 budget includes a 2.2% Cost of Living Adjustment (COLA) for salaries. The COLA index to be used going forward will be the Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U) for Riverside-San Bernardino-Ontario with a future floor of 0% and maximum of 3%.

Future adjustments to the District's contribution for employee's health insurance and/or medical reimbursement plans will be made in January of each year.

CalPERS Pension

The District is a member of the California Public Employee Retirement System (CalPERS) which is the nation's largest public pension fund with investments of over \$355 billion in both domestic and international markets and one of the largest private equity investors in the world.

Since 1969, the District has participated in the CalPERS defined benefit plan. The District has four distinct plans within the Miscellaneous and Safety Risk Pools as follows:

- 2.7% @ 55 (10 Full Time Miscellaneous)
- 2.0% @ 62 (7 Full Time Miscellaneous PEPRAs) – all new employees who are not members of CalPERS before January 2013
- 3.0% @ 50 (6 Full Time and 4 Part Time Safety)
- 2.7% @ 57 (2 Full Time and 7 Part Time Safety PEPRAs) – all new employees who are not members of CalPERS before January 2013

FYE 2022 CalPERS Pension Contribution Rates				
Plan	Employer	Employee	Total	Number of Employees
Miscellaneous - Classic	14.02%	7.96%	21.98%	10
Miscellaneous - PEPRAs	7.59%	6.75%	14.34%	7
Safety – Classic	23.71%	8.99%	32.70%	6 FT + 4 PT
Safety - PEPRAs	13.13%	13.00%	26.13%	2 FT + 7 PT

CalPERS has implemented many pension plan changes over the past few years to ensure its sustainability including the following:

- Public Employee's Pension Reform Act (PEPRA) (effective 2012-13)
- Assumption Changes in mortality rate (effective 2016-17)
- Investment/Discount Rate Changes (effective 2017-18)
- Risk Mitigation Policy (effective 2017-18, suspended until 2020-21)
- Amortization Policy (effective 2018-19)

Of the plan changes above, assumption changes, investment/discount rate changes, and the amortization policy all directly impact the District's annual pension expense.

For FYE 2022 and 2023 the District is budgeting an additional lump sum prepayment to the CalPERS Unfunded Accrued Liability (UAL) in order to pay down the UAL and save on interest cost. The additional lump sum UAL prepayment amounts are as follows:

Administration Division = \$30,000
 Water Division = \$23,330
 Wastewater Division = \$36,660
 Fire Department (Miscellaneous) = \$10,010

Total = \$100,000 additional lump sum UAL prepayment for Miscellaneous plan only.

Capital Improvement Plan (CIP)

The District has a running five-year capital improvement plan that is included in each division's budget. Refer to the tables at the end of each division's budget for a specific list of the planned five-year capital improvement projects. Several capital improvement projects that were recommended in the 2010 Water and Sewer Master Plans have been deferred due to lack of available funding. There are also several key water system improvement projects that continue to be deferred such as replacing aging back yard steel water mains and rehabilitating or replacing water storage tanks.

The FYE 2022 and 2023 budgets include total capital expenditures of \$1.5 million and \$1.9 million respectively. The projects are funded by the Capital Improvement Plan Reserve Funds.

Capital Improvement Plan Summary		
	FYE 2022	FYE 2023
	Budget	Budget
Administration	\$ 36,316	\$ 40,450
Water	\$ 546,000	\$ 630,000
Collections	\$ 413,000	\$ 263,000
Treatment	\$ 847,500	\$ 95,000
Ambulance	\$ -	\$ 9,000
Fire	\$ 82,757	\$ 31,000
District Total	\$ 1,925,573	\$ 1,068,450

Debt

The District has three debt issuances from 2015, 2016 and 2018 have been included in this budget. One is an installment sale agreement with the State Water Resources Control Board (SWRCB) Clean Water State Revolving Fund (CWSRF) Program for the Sewer Lift Station Nos. 1-3 Improvements in the amount of \$2,800,000 on a 20-year term at a 1.9% interest rate. The second is an installment sale agreement with the Municipal Finance Corporation for a \$550,000 loan to help fund the construction of the Ayers Acres Groundwater Well Backbone Infrastructure Project with a 10-year term at a 3.4% interest rate. The third is a CWSRF Green Project Reserve Financing with 50% principal forgiveness for the District's Automatic Meter Reading (AMR) Technology Upgrade Project. This is an \$800,000 loan with a 20-year term at an interest rate of 1.8% and \$400,000 of the principal has been forgiven.

These three debt service issuances will help to spread the costs of this major capital outlay over the life of the projects and not burden the existing rate payers all at once. This is done mainly because these facilities provide services over many years, their large dollar costs can be difficult to pay for all at once and different generations of rate payers benefit from the facilities.

The District also has a bond issuance in its Assessment District No. 10 which is a water only service area in the southeastern part of the District also known as Rimwood Ranch and has a principal and interest balance of approximately \$225,000 in limited obligation improvement bonds outstanding with the final payment due in 2023.

Conclusion

The FYE 2022 and 2023 budget as developed by District staff is balanced and funds the District's costs to maintain services and its capital improvement plan. The budget is consistent with the Board's policy direction and continues to support the District's mission to provide water, wastewater, fire, emergency medical service and other beneficial services to the community with the highest level of integrity and ethical principles and in the most efficient and cost effective manner possible.

Financial Summary

The following financial summary section includes a Combined Statement of Revenues, Expenses and Changes in Net Position for FYE 2022 and 2023 for each fund.

A Comparative Statement of Revenues, Expenses and Change in Net Position is also included for each fund that shows the FYE 2019 and 2020 actuals compared to the FYE 2021, 2022 2023 Budgets.

Five-year operating and cash flow projections are also included for water and wastewater and a ten-year operating and cash flow projection is included for Fire and Ambulance.

FYE 2022 Budget

Combined Statements of Revenues, Expenses and Changes in Net Position

	Water	Wastewater Collection	Wastewater Treatment	Ambulance	Fire	Total
<u>OPERATING REVENUES</u>						
Service Charges	1,383,154	1,126,718	839,631	520,000	-	3,869,503
Usage Charges	872,100	-	148,124	-	-	1,020,224
Property Tax	-	-	-	1,319,000	531,000	1,850,000
Arrowbear & CSA 79 Charges	-	-	453,048	-	-	453,048
GEMT, IGT & Other Reimbursements	-	-	-	215,000	200,000	415,000
Other Revenues	47,500	7,224	5,383	4,000	25,000	89,107
Total Operating Revenues	2,302,754	1,133,942	1,446,186	2,058,000	756,000	7,696,882
<u>OPERATING EXPENSES</u>						
Personnel Expense*	585,309	419,129	516,025	1,769,269	589,756	3,879,490
Operations & Maintenance	513,553	145,461	357,060	182,266	193,577	1,391,917
Administrative Services**	528,630	176,210	176,210	110,131	110,131	1,101,312
Uncollectible Accounts Expense	-	-	-	150,000	-	150,000
Depreciation Expense	293,791	199,767	268,100	47,053	88,808	897,519
Total Operating Expenses	1,921,283	940,567	1,317,395	2,258,720	982,272	7,420,238
NET OPERATING INCOME	381,471	193,374	128,790	(200,720)	(226,272)	276,644
<u>NON-OPERATING REVENUES</u>						
Availability Charges	42,000	8,033	5,987	-	205,000	261,020
Investment Income	25,000	10,443	7,783	5,100	20,000	68,326
Miscellaneous Income	5,000	862	642	-	-	6,504
Arrowbear & CSA 79 CIP	-	-	368,663	-	-	368,663
Leasing Revenue	-	-	-	-	-	-
Interest on Long-term Debt	(14,348)	(44,605)	-	-	-	(58,953)
Total Non-operating Revenue	57,652	(25,266)	383,074	5,100	225,000	645,559
NET INCOME (LOSS)	439,123	168,108	511,864	(195,620)	(1,272)	922,203
<u>TOTAL REVENUES</u>	2,360,406	1,108,675	1,829,260	2,063,100	981,000	8,342,441
<u>TOTAL EXPENSES</u>	1,921,283	940,567	1,317,395	2,258,720	982,272	7,420,238
CHANGE IN NET POSITION	439,123	168,108	511,864	(195,620)	(1,272)	922,203
<u>CASH CONSIDERATIONS</u>						
Depreciation Non-Cash Expense	293,791	199,767	268,100	47,053	88,808	897,519
Uncollectible Accounts Non-Cash Expense	-	-	-	150,000	-	150,000
Principal Loan Payments	(74,986)	(126,932)	-	-	-	(201,918)
Capital Projects & Fixed Assets	(546,000)	(413,000)	(847,500)	-	(82,757)	(1,889,257)
CHANGE IN CASH BALANCE	111,928	(172,057)	(67,536)	1,434	4,779	(121,453)

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2023 Budget

Combined Statements of Revenues, Expenses and Changes in Net Position

	Water	Wastewater Collection	Wastewater Treatment	Ambulance	Fire	Total
<u>OPERATING REVENUES</u>						
Service Charges	1,424,649	1,160,519	864,820	530,400	-	3,980,388
Usage Charges	898,263	-	152,568	-	-	1,050,831
Property Tax	-	-	-	1,388,570	516,930	1,905,500
Arrowbear & CSA 79 Charges	-	-	466,639	-	-	466,639
GEMT, IGT & Other Reimbursements	-	-	-	215,000	200,000	415,000
Other Revenues	48,925	7,441	5,545	4,000	25,000	90,910
Total Operating Revenues	2,371,837	1,167,960	1,489,571	2,137,970	741,930	7,909,268
<u>OPERATING EXPENSES</u>						
Personnel Expense*	605,795	433,799	534,086	1,831,193	610,398	4,015,272
Operations & Maintenance	531,527	150,552	369,558	187,734	199,384	1,438,755
Administrative Services**	544,489	181,496	181,496	113,435	113,435	1,134,352
Uncollectible Accounts Expense	-	-	-	150,000	-	150,000
Depreciation Expense	309,968	202,818	308,152	41,556	88,519	951,012
Total Operating Expenses	1,991,779	968,665	1,393,292	2,323,919	1,011,736	7,689,391
NET OPERATING INCOME	380,057	199,295	96,279	(185,949)	(269,806)	219,877
<u>NON-OPERATING REVENUES</u>						
Availability Charges	42,000	8,033	5,987	-	205,000	261,020
Investment Income	25,500	10,652	7,938	5,202	20,400	69,693
Miscellaneous Income	5,000	862	642	-	-	6,504
Arrowbear & CSA 79 CIP	-	-	376,036	-	-	376,036
Leasing Revenue	0	-	-	-	-	-
Interest on Long-term Debt	(12,060)	(42,193)	-	-	-	(54,254)
Total Non-operating Revenue	60,440	(22,646)	390,603	5,202	225,400	658,999
NET INCOME (LOSS)	440,497	176,649	486,882	(180,747)	(44,406)	878,876
<u>TOTAL REVENUES</u>	2,432,276	1,145,314	1,880,174	2,143,172	967,330	8,568,267
<u>TOTAL EXPENSES</u>	1,991,779	968,665	1,393,292	2,323,919	1,011,736	7,689,391
CHANGE IN NET POSITION	440,497	176,649	486,882	(180,747)	(44,406)	878,876
<u>CASH CONSIDERATIONS</u>						
Depreciation Non-Cash Expense	309,968	202,818	308,152	41,556	88,519	951,012
Uncollectible Accounts Non-Cash Expense	-	-	-	150,000	-	150,000
Principal Loan Payments	(\$77,274)	(\$129,344)	-	-	-	(206,617)
Capital Projects & Fixed Assets	(\$630,000)	(263,000)	(95,000)	(9,000)	(31,000)	(1,028,000)
CHANGE IN CASH BALANCE	43,191	(12,877)	700,034	1,809	13,113	745,271

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Combined Total District

DISTRICT TOTAL	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Service Charges	3,285,238	3,543,347	3,806,104	3,869,503	3,980,388	63,399	110,885
Usage Charges	888,147	953,929	982,045	1,020,224	1,050,831	38,179	30,607
Property Tax	1,700,578	1,798,692	1,754,047	1,850,000	1,905,500	95,953	55,500
Arrowbear & CSA 79 Charges	383,554	419,847	376,540	453,048	466,639	76,508	13,591
GEMT, IGT & Other Reimbursements	341,063	205,924	447,614	415,000	415,000	(32,614)	-
Other Revenues	745,412	205,178	150,196	89,107	90,910	(61,089)	1,803
Total Operating Revenues	7,343,992	7,126,917	7,516,546	7,696,882	7,909,268	180,336	212,386
						2.4%	2.8%
<u>OPERATING EXPENSES</u>							
Personnel Expense*	4,735,426	4,933,092	4,629,266	4,642,697	4,805,191	13,431	162,494
Operations & Maintenance	1,161,898	1,101,323	1,257,190	1,391,917	1,438,755	134,727	46,838
Administrative Services**	255,066	266,732	389,912	338,105	344,432	(51,807)	6,327
Uncollectible Accounts Expense	143,200	146,257	150,000	150,000	150,000	-	-
Depreciation Expense	857,013	898,167	944,350	897,519	951,012	(46,831)	53,494
Total Operating Expenses	7,152,603	7,345,571	7,370,718	7,420,238	7,689,391	49,520	269,153
NET OPERATING INCOME	191,389	(218,654)	145,828	276,644	219,877	130,816	(56,767)
						0.7%	3.6%
<u>NON-OPERATING REVENUES</u>							
Availability Charges	254,916	253,310	261,020	261,020	261,020	-	-
Investment Income	83,648	87,607	65,510	68,326	69,693	2,816	1,367
Miscellaneous Income	14,567	9,565	1,504	1,504	1,504	-	-
Arrowbear & CSA 79 CIP	67,169	27,887	147,717	368,663	376,036	220,946	7,373
Leasing Revenue	11,060	17,350	11,204	22,000	22,000	10,796	-
Gain/(Loss) on Disposal of Assets	6,385	-	-	-	-	-	-
Interest on Long-term Debt	(64,936)	(67,563)	(63,537)	(58,953)	(54,254)	4,583	4,699
Total Non-operating Revenue	372,809	328,156	423,418	662,559	675,999	239,141	13,439
NET INCOME (LOSS)	564,198	109,502	569,246	939,203	895,876	369,957	(43,327)
<u>TOTAL REVENUES</u>	7,716,801	7,455,073	7,939,964	8,359,441	8,585,267	419,477	225,826
<u>TOTAL EXPENSES</u>	7,152,603	7,345,571	7,370,718	7,420,238	7,689,391	49,520	269,153
CHANGE IN NET POSITION	564,198	109,502	569,246	939,203	895,876	369,957	(43,327)
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	857,013	898,167	944,350	897,519	951,012	(46,831)	53,494
Uncollectible Accounts Non-Cash Expense	143,200	146,257	150,000	150,000	150,000	-	-
Principal Loan Payments	(193,730)	(193,505)	(197,334)	(201,918)	(206,617)	(4,583)	(4,699)
Capital Projects & Fixed Assets	(645,273)	(587,006)	(570,000)	(1,889,257)	(1,028,000)	(1,319,257)	861,257
CHANGE IN CASH BALANCE	725,408	373,415	896,262	(104,453)	762,271	(1,000,715)	866,724

* Includes Administration Department Personnel Expense.

** Does not include Personnel Expense for Administration Department.

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Water Proprietary Fund

WATER PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Service Charges	1,165,999	1,267,594	1,310,362	1,383,154	1,424,649	72,792	41,495
Usage Charges	776,071	816,133	838,195	872,100	898,263	33,905	26,163
Other Revenues	110,023	65,461	38,110	47,500	48,925	9,390	1,425
Total Operating Revenues	2,052,093	2,149,188	2,186,667	2,302,754	2,371,837	116,087	69,083
						5.3%	3.0%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	1,098,320	878,225	727,020	585,309	605,795	(141,711)	20,486
Operations & Maintenance	408,394	273,758	431,707	513,553	531,527	81,846	17,974
Administrative Services	566,139	477,820	495,493	528,630	544,489	33,137	15,859
Depreciation Expense	240,626	286,137	283,250	293,791	309,968	10,541	16,177
Total Operating Expenses	2,313,479	1,915,940	1,937,470	1,921,283	1,991,779	(16,187)	70,496
NET OPERATING INCOME	(261,386)	233,248	249,197	381,471	380,057	132,274	(1,414)
						-0.8%	3.7%
<u>NON-OPERATING REVENUES</u>							
Availability Charges	39,325	38,093	42,000	42,000	42,000	-	-
Investment Income	22,092	31,123	18,360	25,000	25,500	6,640	500
Leasing Revenue*	11,060	17,350	11,204	-	-	(11,204)	-
Miscellaneous Income	3,559	2,877	18,360	5,000	5,000	(13,360)	-
Gain/(Loss) on Disposal of Capital Assets	4,675	-	-	-	-	-	-
Interest on Long-term Debt	(14,597)	(19,785)	(\$16,565)	(14,348)	(12,060)	2,217	2,288
Total Non-operating Revenue	66,114	69,658	73,359	57,652	60,440	(15,707)	2,788
NET INCOME (LOSS)	(195,272)	302,906	322,556	439,123	440,497	116,567	1,374
<u>TOTAL REVENUES</u>							
	2,118,207	2,218,846	2,260,026	2,360,406	2,432,276	100,380	71,870
<u>TOTAL EXPENSES</u>							
	2,313,479	1,915,940	1,937,470	1,921,283	1,991,779	(16,187)	70,496
<u>CHANGE IN NET POSITION</u>							
	(195,272)	302,906	322,556	439,123	440,497	116,567	1,374
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	240,626	286,137	283,250	293,791	309,968	10,541	16,177
Principal Loan Payments	(52,043)	(71,262)	(72,769)	(74,986)	(77,274)	(2,217)	(2,288)
Capital Projects & Fixed Assets	(413,262)	(41,155)	(32,000)	(546,000)	(630,000)	(514,000)	(84,000)
CHANGE IN CASH BALANCE	(419,951)	476,626	501,037	111,928	43,191	(389,109)	(68,736)

*Leasing revenue moved to Administration fund in FYE 2020.

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Wastewater Collections Proprietary Fund

WASTEWATER COLLECTIONS PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Service Charges	884,192	1,045,050	1,091,691	1,126,718	1,160,519	35,027	33,802
Usage Charges	61,642	-	-	-	-	-	-
Other Revenues	201,372	25,803	7,441	7,224	7,441	(217)	217
Total Operating Revenues	1,147,206	1,070,853	1,099,132	1,133,942	1,167,960	34,810	34,018
						3%	3.0%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	186,168	446,002	415,052	419,129	433,799	4,077	14,670
Operations & Maintenance	138,943	166,440	153,915	145,461	150,552	(8,454)	5,091
Administrative Services	101,783	132,451	143,142	176,210	181,496	33,068	5,286
Depreciation Expense	206,355	199,261	224,950	199,767	202,818	(25,183)	3,051
Total Operating Expenses	633,249	944,154	937,059	940,567	968,665	3,508	28,098
NET OPERATING INCOME	513,957	126,699	162,073	193,374	199,295	31,301	5,921
						0.4%	3.0%
<u>NON-OPERATING REVENUES</u>							
Availability Charges	7,586	8,796	8,033	8,033	8,033	0	-
Investment Income	8,021	15,299	10,652	10,443	10,652	(209)	209
Miscellaneous Income	9,642	2,951	862	862	862	(0)	-
Gain/(Loss) on Disposal of Capital Assets	1,710	-	-	-	-	-	-
Interest on Long-term Debt	(50,044)	(47,778)	(\$46,972)	(44,605)	(42,193)	2,367	2,412
Total Non-operating Revenue	(23,085)	(20,732)	(27,425)	(25,266)	(22,646)	2,158	2,621
NET INCOME (LOSS)	490,872	105,967	134,648	168,108	176,649	33,460	8,541
<u>TOTAL REVENUES</u>							
	1,124,121	1,050,121	1,071,707	1,108,675	1,145,314	36,968	36,639
<u>TOTAL EXPENSES</u>							
	633,249	944,154	937,059	940,567	968,665	3,508	28,098
<u>CHANGE IN NET POSITION</u>							
	490,872	105,967	134,648	168,108	176,649	33,460	8,541
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	206,355	199,261	224,950	199,767	202,818	(25,183)	3,051
Principal Loan Payments	(119,963)	(122,243)	(\$124,565)	(126,932)	(129,344)	(2,367)	(2,412)
Capital Projects & Fixed Assets	(41,489)	(79,123)	(183,000)	(413,000)	(263,000)	(230,000)	150,000
CHANGE IN CASH BALANCE	535,775	103,862	52,033	(172,057)	(12,877)	(224,090)	159,180

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Wastewater Treatment Proprietary Fund

WASTEWATER TREATMENT PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Service Charges	723,430	793,739	817,551	839,631	864,820	22,080	25,189
Usage Charges	50,434	137,796	143,850	148,124	152,568	4,274	4,444
Arrowbear & CSA 79 Charges	383,554	419,847	376,540	453,048	466,639	76,508	13,591
Other Revenues	9,050	5,383	5,545	5,383	5,545	(162)	161
Total Operating Revenues	1,166,468	1,356,765	1,343,486	1,446,186	1,489,571	102,700	43,386
						7.6%	3.0%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits	554,714	489,943	473,569	516,025	534,086	42,456	18,061
Operations & Maintenance	315,519	337,644	343,175	357,060	369,558	13,885	12,497
Administrative Services	107,050	142,639	154,153	176,210	181,496	22,057	5,286
Depreciation Expense	289,289	294,219	324,830	268,100	308,152	(56,730)	40,052
Total Operating Expenses	1,266,572	1,264,445	1,295,727	1,317,395	1,393,292	21,668	75,897
NET OPERATING INCOME	(100,104)	92,320	47,759	128,790	96,279	81,031	(32,511)
						1.7%	5.8%
<u>NON-OPERATING REVENUES</u>							
Availability Charges	7,317	5,798	5,987	5,987	5,987	(0)	-
Investment Income	8,889	15,614	7,938	7,783	7,938	(155)	156
Miscellaneous Income	250	-	642	642	642	0	-
Arrowbear & CSA 79 CIP	67,169	27,887	147,717	368,663	376,036	220,946	7,373
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-
Total Non-operating Revenue	83,625	49,299	162,284	383,074	390,603	220,790	7,529
NET INCOME (LOSS)	(16,479)	141,619	210,043	511,864	486,882	301,821	(24,982)
<u>TOTAL REVENUES</u>	1,250,093	1,406,064	1,505,770	1,829,260	1,880,174	323,490	50,914
<u>TOTAL EXPENSES</u>	1,266,572	1,264,445	1,295,727	1,317,395	1,393,292	21,668	75,897
CHANGE IN NET POSITION	(16,479)	141,619	210,043	511,864	486,882	301,821	(24,982)
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	289,289	294,219	324,830	268,100	308,152	(56,730)	40,052
Principal Loan Payments	-	-	-	-	-	-	-
Capital Projects & Fixed Assets	(124,995)	(66,196)	(320,000)	(847,500)	(95,000)	(527,500)	752,500
CHANGE IN CASH BALANCE	147,815	369,642	214,873	(67,536)	700,034	(282,409)	767,570

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Ambulance Proprietary Fund

AMBULANCE PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Property Tax*	\$0	\$0	\$0	1,319,000	1,388,570	1,319,000	69,570
Service Charges	\$511,617	\$436,964	\$586,500	520,000	530,400	(66,500)	10,400
GEMT, IGT & Other Reimbursements	312,774	178,357	247,614	215,000	215,000	(32,614)	-
Other Revenues	126,860	-	69,100	4,000	4,000	(65,100)	-
Total Operating Revenues	\$951,251	\$615,321	\$903,214	2,058,000	2,137,970	1,154,786	79,970
						127.9%	3.9%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	380,921	391,194	536,524	1,769,269	1,831,193	1,232,745	61,924
Operations & Maintenance	75,173	78,024	93,795	182,266	187,734	88,471	5,468
Administrative Services	73,834	101,885	102,650	110,131	113,435	7,481	3,304
Uncollectible Accounts Expense**	143,200	146,257	150,000	150,000	150,000	-	-
Depreciation Expense	22,429	31,916	17,710	47,053	41,556	29,343	(5,498)
Total Operating Expenses	695,557	749,276	900,679	2,258,720	2,323,919	1,358,041	65,199
NET OPERATING INCOME	255,694	(133,955)	2,535	(200,720)	(185,949)	(203,255)	14,771
						150.8%	2.9%
<u>NON-OPERATING REVENUES</u>							
Investment Income	7,220	5,181	-	5,100	5,202	5,100	102
Miscellaneous Income	-	6,614	-	-	-	-	-
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-	-
Interest on Long-term Debt	(295)	-	-	-	-	-	-
Total Non-operating Revenue	6,925	11,795	-	5,100	5,202	5,100	102
NET INCOME (LOSS)	262,619	(122,160)	2,535	(195,620)	(180,747)	(198,155)	14,873
<u>TOTAL REVENUES</u>	958,176	627,116	903,214	2,063,100	2,143,172	1,159,886	80,072
<u>TOTAL EXPENSES</u>	695,557	749,276	900,679	2,258,720	2,323,919	1,358,041	65,199
CHANGE IN NET POSITION	262,619	(122,160)	2,535	(195,620)	(180,747)	(198,155)	14,873
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	22,429	31,916	17,710	47,053	41,556	29,343	(5,498)
Uncollectible Accounts Non-Cash Expense	143,200	146,257	150,000	150,000	150,000	-	-
Principal Loan Payments	(21,724)	-	-	-	-	-	-
Capital Projects & Fixed Assets	-	(323,899)	(35,000)	-	(9,000)	35,000	(9,000)
CHANGE IN CASH BALANCE	406,524	(267,886)	135,245	1,434	1,809	(133,811)	376

*Beginning in the FYE 2022 the District is budgeting 75% of the Personnel Expense to the Ambulance Division and 25% of the Personnel Expense to the Fire Department. This will more accurately reflect the actual allocation of the Personnel Expense based on staffs workload between the two services.

**Uncollectible accounts expense was not budgeted for in FYE 2019-2021. Average of \$150,000 will be budgeted going forward.

FYE 2022 and 2023 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Fire Department Governmental Fund

FIRE GOVERNMENTAL FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2022 Budget
<u>OPERATING REVENUES</u>							
Property Tax*	1,700,578	1,798,692	1,754,047	531,000	516,930	(1,223,047)	(14,070)
GEMT, IGT & Other Reimbursements	28,289	27,567	200,000	200,000	200,000	-	-
Other Revenues	298,107	108,531	30,000	25,000	25,000	(5,000)	-
Total Operating Revenues	2,026,974	1,934,790	1,984,047	756,000	741,930	(1,228,047)	(14,070)
						-61.9%	-1.9%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	1,817,512	1,956,272	1,786,805	589,756	610,398	(1,197,049)	20,641
Operations & Maintenance	223,869	245,457	234,598	193,577	199,384	(41,021)	5,807
Administrative Services	104,051	183,393	184,770	110,131	113,435	(74,639)	3,304
Depreciation Expense	98,314	86,634	93,610	88,808	88,519	(4,802)	(289)
Total Operating Expenses	2,243,746	2,471,756	2,299,783	982,272	1,011,736	(1,317,511)	29,464
NET OPERATING INCOME	(216,772)	(536,966)	(315,736)	(226,272)	(269,806)	89,464	(43,534)
						-57.3%	3.0%
<u>NON-OPERATING REVENUES</u>							
Availability Charges	200,688	200,623	205,000	205,000	205,000	-	-
Investment Income	37,426	20,390	28,560	20,000	20,400	(8,560)	400
Miscellaneous Income	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-
Total Non-operating Revenue	238,114	221,013	233,560	225,000	225,400	(8,560)	400
NET INCOME (LOSS)	21,342	(315,953)	(82,176)	(1,272)	(44,406)	80,904	(43,134)
<u>TOTAL REVENUES</u>							
	2,265,088	2,155,803	2,217,607	981,000	967,330	(1,236,607)	(13,670)
<u>TOTAL EXPENSES</u>							
	2,243,746	2,471,756	2,299,783	982,272	1,011,736	(1,317,511)	29,464
CHANGE IN NET POSITION**	21,342	(315,953)	(82,176)	(1,272)	(44,406)	80,904	(43,134)
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	98,314	86,634	93,610	88,808	88,519	(4,802)	(289)
Principal Loan Payments	-	-	-	-	-	-	-
Capital Projects & Fixed Assets	(65,526)	(76,633)	-	(82,757)	(31,000)	(82,757)	51,757
CHANGE IN CASH BALANCE	54,130	(305,952)	11,434	4,779	13,113	(6,655)	8,334

*Beginning in the FYE 2022 the District is budgeting 75% of the Personnel Expense to the Ambulance Division and 25% of the Personnel Expense to the Fire Department. This will more accurately reflect the actual allocation of the Personnel Expense based on staffs workload between the two services.

**Change in net position is different from financial statements for fire due to inflow/outflow, compensated absences and pension liability.

Operating Projection

The District relies on projections of operating revenues and expenses to determine cash availability for capital improvement projects and to determine if cash reserve goals will be met. These projections also serve as a strategic plan for rate setting. The operating projections included in this budget for each fund assumes that the rate increases will be necessary resulting in the following change in operating revenue:

Proprietary Fund	2019-20	2020-21	2021-22	2022-23	2023-24
Water	3%	3%	3%	3%	3%
Wastewater	3%	3%	3%	3%	3%

Projections for personnel and other operating expenses include maximum anticipated increases as detailed below in accordance with the recent rate study and other known or anticipated factors. Operating projections suggest that the Water Enterprise will be meeting all its cash reserve funding goals by the end of FYE 2021, if expenses hold and there is no increase in consumption. The Wastewater Enterprise is expected to meet all its cash targets in FYE 2021. Please see the Fund Balance section of this budget for further information.

O&M (Cost) Inflation	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026
General	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salary	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Electricity	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Water Purchase Cost Escalation						
Arrowbear Park County Water District (APCWD)	9.0%	8.0%	7.0%	6.0%	6.0%	2.0%
Crestline Lake Arrowhead Water Agency (CLAWA)	9.0%	8.0%	7.0%	6.0%	6.0%	2.0%

For FYE 2021, the cost of CLAWA imported water is \$3.12 per hundred cubic feet (HCF) or \$1,359 per acre foot (AF). The District currently charges its retail customers \$4.98 per HCF or \$2,169 per AF.

Fund Balance Summary as of May 31, 2021

Fire & Ambulance Department	
Fire Department Operating Reserve	1,531,670
Ambulance Department Operating Reserve	(140,450)
Subtotal Fire & Ambulance Department Operating Reserve Funds	1,391,220
Recommended Operating Reserve Fund Target (6 Months Operating Expenses)	1,463,305
Fire & Ambulance Department Operating Reserve, Above Target / (Below Target)	(72,085)
Wastewater Division	
Wastewater Capital Improvement Project Reserve	1,286,652
Wastewater System Connection & Capacity Charges	309,100
CWSRF Loan Agreement 14-813 Debt Reserve (Restricted for SLS 1-3 Debt Service)	171,537
Wastewater Operating Reserve Fund	559,340
Recommended Operating Reserve Fund Target (4 Months Operating Expenses)	559,340
Wastewater Operating Reserve, Above Target / (Below Target)	-
Water Division	
Water Capital Improvement Project Reserve	1,946,393
Water System Connection & Capacity Charges	119,964
Water Infrastructure R&R Reserve (MFC & AMR SRF Debt Reserve)	89,334
Water Operating Reserve	527,365
Recommended Operating Reserve Fund Target (4 Months Operating Expenses)	527,365
Water Operating Reserve, Above Target / (Below Target)	-
Assessment Districts Restricted Funds	
Water Assessment District No. 9 Construction Funds	7,163
Water Assessment District No. 10 Construction Funds	26,421
Water Assessment District No. 10 O&M	164,110
Water Assessment District No. 10 Bond Reserve Fund	116,473
Subtotal Assessment Districts	314,166
Total District Designated & Operating Reserve Funds	6,400,906
Assessment District Funds	314,166
Combined Pooled Cash	6,715,072
Checking Account (General)	579,790
LAIF	6,003,193
York Insurance Deposit	14,617
BNY Mellon (AD #10 Bond Reserve)	116,473
Petty Cash	1,000
Combined Pooled Cash	6,715,072

Rates & Fees

The District is committed to providing the highest quality water and wastewater services at the lowest possible rates for our customers. To meet this commitment, the District engaged an independent rate consultant to perform a water and wastewater rate study that evaluates the infrastructure, programs and operations and maintenance costs of the District's water and wastewater services and the rates necessary to recover the costs of those services for the next five years. A cost of service and rate study demonstrates what it costs the District to provide these services and the appropriate rates to fairly and appropriately allocate the costs of providing them to our customers. The District's 2019 Rate Study, Cash Reserve Policy, Facilities Master Plans, as well as the draft FYE 2022 and 2023 District budgets were used as the basis upon which the proposed rates and charges were calculated. The rate adjustments were not the only measures used to generate a balanced budget. Other measures required to balance the budget included reductions in operating expenses where possible and deferral of nonessential activities and projects.

The results of the rate study demonstrate that adjustments in the water and wastewater rates are needed to recover increases in the costs of providing water and wastewater services. These costs include, among others, the costs of needed repairs and replacements of aging water and wastewater infrastructure, increased water purchase and electricity costs and the costs of developing additional local groundwater supplies.

The proposed water rate structure has four customer classes - residential, commercial, schools, and irrigation - and is comprised of three components - a fixed monthly base charge, a variable volumetric rate, and a fixed monthly private fire service water meter base charge. The base charge is determined on the basis of the size of the water meter serving a property (in inches) and is designed to recover a portion of the District's fixed costs of operating and maintaining the water system, such as billing and collection, and repair and replacement of infrastructure. The volumetric rate is the same for all customer classes and is imposed per unit of delivered water, with one unit equal to one cubic foot (cf) or 7.48 gallons. The volumetric rate is calculated to recover a portion of the District's fixed costs and its variable costs of purchasing and providing water service. The private fire service water meter base charge is only imposed on customers who have private fire suppression systems. It is designed to recover the proportionate share of the costs of sizing the water system necessary to provide private fire suppression service and the costs of managing and inspecting backflow prevention devices for these private systems.

Under the current water rate structure, a different rate for the base charge is imposed on landscape irrigation customers than is imposed on all other customers, and a different rate for the consumption charge is imposed on customers who are served by but are located outside of the District's boundaries. Under the proposed rate structure, the same base charge and volumetric rate will be applicable to all customers. The current water rate structure also imposes a fixed monthly infrastructure repair and replacement charge to fund water infrastructure projects. This charge is proposed to be eliminated from the District's water rate structure. As proposed under the new rate structure, the costs of repairing and replacing water infrastructure will be recovered from the District's base charge.

The proposed wastewater rate structure has two customer classes - commercial and residential -

and is comprised of two components - a fixed monthly wastewater base charge and a variable wastewater volumetric rate. The wastewater base charge is determined on a per equivalent dwelling unit (EDU) basis and is designed to recover a portion of the District's fixed costs of operating and maintaining the wastewater system. The wastewater volumetric rate is based on a customer's estimated monthly wastewater discharge and is designed to recover a portion of the District's fixed costs and its variable costs of providing wastewater services. The method for estimating customers' wastewater discharge is proposed to be revised under the new wastewater rate structure from a percentage of the billed monthly water usage.

Under the current wastewater rate structure, a different rate for the volumetric rate is imposed on commercial customers than is imposed on residential customers. Under the proposed rate structure, the same wastewater volumetric rate will be applicable to all customers. The current wastewater rate structure also imposes a fixed monthly infrastructure repair and replacement charge to fund wastewater infrastructure projects. This charge is proposed to be eliminated from the District's wastewater rate structure. As proposed under the new rate structure, the costs of repairing and replacing wastewater infrastructure will be recovered from the District's monthly wastewater base charge. The proposed water and wastewater rate adjustments are identified in the tables below.

CURRENT RESIDENTIAL, COMMERCIAL, AND IRRIGATION CUSTOMERS' MONTHLY WATER BASE CHARGE RATES (\$/METER SIZE)			
Meter Size	Residential and Commercial	Monthly Infrastructure Repair and Replacement Charge	Irrigation
5/8"X 3/4"	\$31.42	\$1.88/EDU	\$13.13
1"	\$70.77	\$1.88/EDU	\$32.78
1 1/2"	\$136.29	\$1.88/EDU	\$65.54
2"	\$214.95	\$1.88/EDU	\$104.87
3"	\$463.97	\$1.88/EDU	-

PROPOSED RESIDENTIAL, COMMERCIAL, AND IRRIGATION CUSTOMERS' MONTHLY WATER BASE CHARGE RATES (\$/METER SIZE)					
Meter Size	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023
5/8" x 3/4"	\$34.19	\$35.22	\$36.28	\$37.36	\$38.49
1"	\$79.01	\$81.38	\$83.82	\$86.33	\$88.93
1 1/2"	\$153.70	\$158.31	\$163.06	\$167.95	\$172.99
2"	\$243.33	\$250.63	\$258.15	\$265.89	\$273.87
3"	\$482.34	\$496.81	\$511.72	\$527.07	\$542.88

CURRENT AND PROPOSED PRIVATE FIRE SERVICE WATER METER BASE CHARGE (\$/METER SIZE)						
Meter Size	Current	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023
1" and smaller	\$15.75	\$3.20	\$3.30	\$3.40	\$3.50	\$3.60
1 1/2"	\$26.21	\$5.40	\$5.56	\$5.73	\$5.90	\$6.07
2"	\$43.58	\$9.18	\$9.46	\$9.74	\$10.03	\$10.34
3"	\$60.95	\$22.77	\$23.45	\$24.16	\$24.88	\$25.63
4"	\$78.32	\$46.20	\$47.59	\$49.02	\$50.49	\$52.00
6"	\$95.65	\$130.30	\$134.21	\$138.24	\$142.39	\$146.66
8"	\$113.02	\$275.36	\$283.62	\$292.13	\$300.89	\$309.92

CURRENT AND PROPOSED WATER VOLUMETRIC RATES (\$/CF)*					
Current Inside the District	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023
\$0.0469	\$0.0483	\$0.0498	\$0.0513	\$0.0528	\$0.0544
Current Outside the District**					
\$0.0519	\$0.0483	\$0.0498	\$0.0513	\$0.0528	\$0.0544

*One cubic foot (CF) = 7.48 gallons.

CURRENT RESIDENTIAL AND COMMERCIAL WASTEWATER RATES AND CHARGES			
Customer Class	Monthly Base Charge	Wastewater Volumetric Rate	Monthly Infrastructure Repair and Replacement Charge
Residential	\$44.49	15% of Monthly billed Water Consumption Charge	\$5.25/EDU
Commercial	\$44.49	1/3 of Monthly billed Water Consumption Charge	\$5.25/EDU

PROPOSED RESIDENTIAL AND COMMERCIAL WASTEWATER RATES AND CHARGES					
	July 1, 2019	July 1, 2020	July 1, 2021	July 1, 2022	July 1, 2023
Monthly Base Charge (\$/EDU)*	\$50.98	\$52.51	\$54.08	\$55.71	\$57.38
Wastewater Volumetric Rate (\$/CF)	\$0.0099	\$0.0102	\$0.0105	\$0.0109	\$0.0112

*One EDU is the flow associated with a typical single-family dwelling. The District can reassess EDUs for each customer to properly estimate sewer flow. **Sewer use (CF) = Water use (CF) x 90%.

The District purchases wholesale water from Crestline-Lake Arrowhead Water Agency (CLAWA) and Arrowbear Park County Water District (APCWD). These costs are recovered through the water volumetric rate. In developing its rates, the District included projected increases in these wholesale water costs as part of its long-range financial plan. To ensure that there are sufficient revenues to provide water services to our customers, the District is also proposing to annually pass through to our customers: (1) any increases in the rates for wholesale water and any other charges that either CLAWA or APCWD imposes on the District that are greater than those projected in the District’s long-range financial plan (each a “Pass-Through Adjustment”). A Pass-Through Adjustment will only impact the rates of the water volumetric rate set forth in the tables above. If approved by the Board of Directors, the District may implement a Pass-Through Adjustment for either CLAWA or APCWD rate increases for a five-year period commencing July 1, 2019, and at any time through and including June 30, 2024. Provided, however, that: (1) any increase in the water volumetric rate described above as a result of any Pass-Through Adjustment for either a CLAWA rate increase or a APCWD increase shall not exceed 8% per year; and (2) in no event shall the rates be increased as a result of a Pass-Through Adjustment by more than the cost of providing water service. Prior to implementing any Pass-Through Adjustment, the District will provide written notice to customers not less than 30 days prior to their effective date.

For FYE 2021, the cost of CLAWA imported water is \$3.12 per hundred cubic feet (HCF) or \$1,359 per acre foot (AF). The District currently charges its retail customers \$4.98 per HCF or \$2,169 per AF. At this time it is not anticipated that the District will need to implement any Pass-Through Adjustments based on CLAWA’s rate increases over the next three years.

WHAT THIS MEANS TO OUR AVERAGE CUSTOMERS WATER & WASTEWATER BILL

For an average District customer who uses 500 cubic feet (3,740 gallons) of water per month, the monthly impacts would be as follows:

CURRENT RATES & CHARGES (7/1/2020-6/30/2021)		RATES & CHARGES (7/1/2021-6/30/2022)	
Water Rates			
Monthly Water Base Charge	\$35.22	Monthly Water Base Charge	\$36.28
Monthly Water Volumetric Rate	\$24.90	Monthly Water Volumetric Rate	\$25.65
Total Water Charges:	\$60.12	Total Water Charges:	\$61.93
Wastewater Rates			
Monthly Wastewater Base Charge	\$52.51	Monthly Wastewater Base Charge	\$54.08
Monthly Wastewater Volumetric Rate	\$4.59	Monthly Wastewater Volumetric Rate	\$4.73
Total Wastewater Charges:	\$57.10	Total Wastewater Charges:	\$58.81
Total Water & Wastewater Charges			
Total Current Water & Wastewater Charges:	\$117.22	Total Proposed Water & Wastewater Charges:	\$120.74
			Total Proposed Monthly Adjustment:
			\$3.52

As you can see from the information in the table above, for an average use customer with a 3/4-inch water meter, the rate and fee adjustments for the FYE 2022 will result in a \$3.52 per month increase in the total bill for water and wastewater services. The approved rates and charges for the FYE 2020-2024 are as indicated in the table on Pages 28 and 29.

Administration Division

Vision: The Running Springs Water District Administration Division will provide exceptional customer service to the community and support services to all District divisions in a manner that demonstrates professionalism, utilizing advanced levels of technology.

As part of the Administration Division, the General Manager is responsible for the overall management of the District. The General Manager is responsible for the effective management and administration of all aspects of the District’s operations such as; developing and maintaining short and long range plans for the District, preparing the budget, directing the operation of efficient administrative control and accounting procedures, staffing plans, employee relations officer, personnel transactions, managing consultants, board meetings, public relations, emergency planning, legal compliance, legislative matters and execution of Board policy.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
General Administration	
Administrative Costs (District-Wide) <ul style="list-style-type: none"> • Administrative Support – All Divisions • Professional Services (Engineering & Financial Consultants, Legal Counsel) • Paychex Payroll Reporting • Public Notices/Public Records Requests • Insurance/Property Liability/Workers Comp • Computer Technical Support • Office Supplies & Materials/Furniture & Equipment • Printing & Publications • Memberships & Subscription • Office Utilities & Janitorial Service 	<ul style="list-style-type: none"> • Review & Update District Policies • Develop & Maintain Short & Long Range Plans • Refine Administration Procedures Manual • Obtain Funds to Support Plans • Evaluate Outside Funding & Grant Options
Board Administration	
<ul style="list-style-type: none"> • Public Records Act Requests • Board Meeting Administration • Form 700 Statements of Economic Interest • Maintain Resolutions, Ordinances & Minutes • Registrar of Voters/Board Election Coordination • Director Training 	<ul style="list-style-type: none"> • Records Management/Retention Program • Implement & Enforce Board Policy • Recommend New Policies & Procedures • Records Retention Implementation
Customer Service	
<ul style="list-style-type: none"> • Customer Relations • Customer Correspondence • Customer Payments • Billing 	<ul style="list-style-type: none"> • Continue to Improve Customer Service • Cross Training Staff • Refine Administration Procedures • Records Retention Implementation

<ul style="list-style-type: none"> • Accounts Payable • Accounts Receivable • Customer Account Analysis 	<ul style="list-style-type: none"> • Refine Administration for AMR Project • Prepare for SB 998 (Restrictions Water Service Discontinuation)
Public Outreach & Information	
<ul style="list-style-type: none"> • Provide Public Outreach Support to all Divisions • Design/Distribution of Public Outreach Materials/District Newsletters • District Representation at Community Events 	<ul style="list-style-type: none"> • Fine Tune District Website • Inform Customers on District Core Functions
Budget & Finance	
<ul style="list-style-type: none"> • Prepare Annual Budget • Annual Financial Audit • Payroll Processing • Accounts Payable • Accounts Receivable • Investment & Fund Balance Administration • Availability/Standby Charges to Tax Roll • Maintain General Ledger • Billing • Cash Management & Projections • Financial Reporting & Analysis • State Controller's Compensation Reporting 	<ul style="list-style-type: none"> • Improve Financial Reporting Capabilities • Continue to Explore Investment Options • Refine Budget & Investment Policies • Recommend/Develop Policies & Procedures • Records Retention Implementation • Refine allocation of Administrative Costs • Ambulance Billing Procedures Manual • Tyler Technologies Efficiency and Productivity Training
Personnel & Risk Management	
<ul style="list-style-type: none"> • Human Resources • Succession Planning • Staffing Plans • Benefits Administration • Medical Reimbursement Administration • Health/Life/Disability Insurance Admin. • Property & Liability Insurance Admin. • Workers Compensation Administration • CalPERS (Pension Administration) • Risk Management & Loss Control • Employee Recruitment & Retention • Employee Development, Orientation & Training • Employee & Labor Relations 	<ul style="list-style-type: none"> • Continue to Administer Employee/Labor Relations & Benefits • Records Retention Implementation • Annual Staff Training/Target Safety • Update Emergency Plan Manual
Information Technology	
<ul style="list-style-type: none"> • Administer Computer Support Services 	<ul style="list-style-type: none"> • Continue to Administer Support Services/Liaison for Computer Technical Issues and Upgrades

Budgeted Operating Expense Details

Administrative Expenditure Summary

	FYE 2021	FYE 2022	% Change	FYE 2023	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Personnel Expense	\$ 690,296	\$ 763,207	10.6%	\$ 789,919	3.5%
Services and Supplies	\$ 310,450	\$ 321,097	3.4%	\$ 332,335	3.5%
Depreciation Expense	\$ -	\$ 2,692		\$ 4,212	56.5%
District Total	\$ 1,000,746	\$ 1,086,996	8.6%	\$ 1,126,467	3.6%

ADMINISTRATION	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2022 vs.	FYE 2023 vs.		
	Actual	Actual	Budget	Budget	Budget	FYE 2021	FYE 2021		
						Budget	Budget		
Wages	492,275	535,169	434,391	470,547	487,016	36,156	8%	16,469	3%
Medicare Tax (FICA)	7,138	7,001	6,519	6,823	7,062	304	5%	239	3%
Workers Comp	-	4,505	5,175	3,607	3,733	(1,568)	-30%	126	3%
Group Insurance	58,215	58,189	68,325	64,280	66,530	(4,045)	-6%	2,250	3%
CalPERS Retirement*	140,163	171,098	175,886	217,950	225,578	42,064	24%	7,628	3%
Director's Compensation	8,000	6,170	9,004	9,000	9,315	(4)	0%	315	4%
Education & Seminars	1,500	2,179	3,105	4,000	4,140	895	29%	140	4%
Memberships & Subscriptions	3,000	10,411	12,704	12,525	12,963	(179)	-1%	438	3%
Fees & Permits	10,310	10,533	10,670	10,533	10,902	(137)	-1%	369	3%
Professional Services	263,200	156,595	189,301	219,200	226,872	29,899	16%	7,672	3%
Repair & Maintenance (Main Office)	12,320	10,225	12,492	19,270	19,944	6,778	54%	674	3%
Office Supplies & Expenses	62,326	54,906	59,719	29,425	30,455	(30,294)	-51%	1,030	3%
Utilities (Electricity, Gas, Internet, Phon	17,500	11,332	13,455	17,144	17,744	3,689	27%	600	3%
Total Administrative Expenses	1,075,947	1,038,311	1,000,746	1,084,304	1,122,255	83,558	8%	37,951	3%

*Additional lump sum UAL payment of \$30,000.

The percent allocation of administrative services expenses to each division is based on a combination of an administrative services time study and percent of O&M expenses for each division. The following is the current allocation in the FYE 2022-2023 budgets:

- Water = 48%
- Wastewater Collections = 16%
- Wastewater Treatment = 16%
- Ambulance = 10%
- Fire = 10%

Employee Classifications and Wage Scales

**ADMINISTRATION DIVISION
FYE 2022 HOURLY WAGE SCHEDULE**

Exempt Positions

CLASSIFICATION		STEP				
		A	B	C	D	E
AS2	Hourly	\$42.64	\$43.70	\$44.79	\$45.91	\$47.06
Administration Supervisor, Board Secretary, Treasurer	Monthly	\$7,391	\$7,575	\$7,764	\$7,958	\$8,157
	Annual	\$88,691	\$90,896	\$93,163	\$95,493	\$97,885
AS1	Hourly	\$37.69	\$38.63	\$39.59	\$40.58	\$41.60
Administration Supervisor, Board Secretary, Treasurer	Monthly	\$6,533	\$6,696	\$6,862	\$7,034	\$7,211
	Annual	\$78,395	\$80,350	\$82,347	\$84,406	\$86,528

Non-Exempt Positions

CLASSIFICATION		STEP				
		A	B	C	D	E
A5	Hourly	\$29.69	\$30.43	\$31.19	\$31.97	\$32.77
Customer Account Specialist (Billing) Accounts Payable/Payroll Specialist	Monthly	\$5,146	\$5,275	\$5,406	\$5,541	\$5,680
	Annual	\$61,755	\$63,294	\$64,875	\$66,498	\$68,162
A4	Hourly	\$26.24	\$26.90	\$27.57	\$28.26	\$28.97
Customer Service Specialist	Monthly	\$4,548	\$4,663	\$4,779	\$4,898	\$5,021
	Annual	\$54,579	\$55,952	\$57,346	\$58,781	\$60,258
A3	Hourly	\$23.20	\$23.78	\$24.37	\$24.98	\$25.60
Administrative Assistant	Monthly	\$4,021	\$4,122	\$4,224	\$4,330	\$4,437
	Annual	\$48,256	\$49,462	\$50,690	\$51,958	\$53,248
A2	Hourly	\$20.50	\$21.01	\$21.54	\$22.08	\$22.63
Administrative Assistant	Monthly	\$3,553	\$3,642	\$3,734	\$3,827	\$3,923
	Annual	\$42,640	\$43,701	\$44,803	\$45,926	\$47,070
A1	Hourly	\$18.52	\$18.98	\$19.45	\$19.94	\$20.44
Customer Service Field Representative	Monthly	\$3,210	\$3,290	\$3,371	\$3,456	\$3,543
	Annual	\$38,522	\$39,478	\$40,456	\$41,475	\$42,515

Five-Year Capital Improvement Program (CIP) Plan

Administration Division 5-Year CIP Plan						
Project Description	2022	2023	2024	2025	2026	TOTAL
EOL Computer Workstation Replacements	\$11,616					\$11,616
Tyler/Incode Server Replacement		\$20,750				\$20,750
Miscellaneous Information Technology	\$2,700	\$ 2,700				\$5,400
Security Camera System Maintenace	\$2,000	\$ 2,000				\$4,000
Paint Interior of Administration Building	\$5,000					\$5,000
Paint Exterior of Administration Building	\$10,000					\$10,000
Replace Administration Building Carpet		\$ 15,000				\$15,000
Replace Administration Building Windows			\$ 20,000			\$20,000
Replace Paper Shredder	\$ 5,000					\$5,000
Administration Projects Subtotal	\$36,316	\$40,450	\$20,000	\$0	\$0	\$96,766

Water Division

Vision: The Running Springs Water Division will provide excellent water quality that consistently meets or exceeds regulatory and customer requirements and water quantity that recognizes the limited availability of supply in our area yet satisfies the essential needs of our customers.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
Operations & Maintenance Administration	
<ul style="list-style-type: none"> • Manage safe & reliable water supplies • Operation & Maintenance (O&M) of over 43 miles of water pipelines • Manage security in the distribution system • Public health protection • Maintain a good relationship with customers & employees • Operate efficiently & meet customer expectations • Technical advice & training of system operators • Day to day management of the system • Reporting to State & Local regulatory agencies 	<ul style="list-style-type: none"> • Improve safety & emergency response programs • Manage backflow prevention & cross connection program for 90+ devices • Access source & storage facilities to meet today's standards • Reduce power for pumping costs • Succession Planning • Records Retention Implementation
Regulatory Compliance	
<ul style="list-style-type: none"> • Monitor State Water Boards regulatory requirements • Monitor South Coast Air Quality Management District (AQMD) requirements • Monitor Certified Unified Program Agency (CUPA) requirements • Monitor disinfection, treatment, sampling & lab analysis • Update, revise & review safety practices & programs within the District 	<ul style="list-style-type: none"> • Continue monitoring updates & requirements from State & Local regulatory agencies to maintain compliance in the District
Repair & Maintenance	
<ul style="list-style-type: none"> • Preventative maintenance of water system • Annual valve maintenance • Leak detection program & repairs • Box & valve repairs • Annual dead end main flushing program • Conduct weekly distribution sampling • Fire hydrant repairs 	<ul style="list-style-type: none"> • Review District Operating plan with the State Water Boards • Underground Service Alerts (USA) • Continue monitoring Automatic Meter Reading (AMR) system

Water Division Core Functions & Goals & Objectives (continued)

Core Functions	Goals & Objectives
Groundwater Wells	
<ul style="list-style-type: none"> • O&M of 11 vertical & 16 horizontal groundwater wells • O&M of 5 remote treatment plants • Monitor well head protection • Monitor source water protection plan • Conduct weekly sampling of sources 	<ul style="list-style-type: none"> • Continue researching sources for future water well development
Pump Stations & Storage Tanks	
<ul style="list-style-type: none"> • O&M of 8 booster pump stations • O&M of 11 water storage tanks • O&M of 5 fore bays & 2 hydro-pneumatic systems • O&M of 3 standby generators 	<ul style="list-style-type: none"> • Annual inspection, cleaning and repairs of a minimum of two water storage tanks • Improve security, safety & access to storage tanks
SCADA System	
<ul style="list-style-type: none"> • O&M of Supervisory Control & Data Acquisition (SCADA) system for remote management of storage tanks & pump stations 	<ul style="list-style-type: none"> • Continue to fine tune and optimize the District's SCADA system
Vehicle Maintenance	
<ul style="list-style-type: none"> • Maintain safe operating vehicles for all weather conditions • O&M of snow cats & backhoe • O&M of main office generator & portable emergency generator 	<ul style="list-style-type: none"> • Continue current maintenance schedule
Safety, Training & Certifications	
<ul style="list-style-type: none"> • Maintain required certifications • Emergency operations training • Safety training 	<ul style="list-style-type: none"> • Provide opportunities for training & classes to maintain District approved certifications • Provide annual training for emergency response & preventative maintenance • Provide safety training at least weekly to minimize injuries & to ensure a safe work environment

Budgeted Operating Expense Details

Water Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 727,020	\$ 585,309	-19.5%	\$ 605,795	3.5%
Operations & Maintenance	\$ 431,707	\$ 513,553	19.0%	\$ 531,527	3.5%
Administrative Services	\$ 495,493	\$ 528,630	6.7%	\$ 544,489	3.0%
Depreciation Expense	\$ 283,250	\$ 293,791	3.7%	\$ 309,968	5.5%
District Total	\$ 1,937,470	\$ 1,921,283	-0.8%	\$ 1,991,779	3.7%

WATER PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2021 Budget
Wages	714,527	634,671	450,470	333,663	345,342	(116,807)	-26%
Medicare Tax (FICA)	11,799	7,762	6,532	4,838	5,007	(1,694)	-26%
Workers Comp	20,461	18,751	24,744	9,885	10,231	(14,859)	-60%
Group Insurance	110,228	44,435	59,551	60,922	63,055	1,371	2%
CalPERS Retirement	239,579	171,086	184,192	174,173	180,269	(10,019)	-5%
Uniforms	1,727	1,519	1,531	1,827	1,891	296	19%
Education & Seminars	-	911	3,105	3,000	3,105	(105)	-3%
Fuel & Oil	9,199	7,214	10,164	8,670	8,973	(1,494)	-15%
Property/Liability Insurance	26,336	24,904	28,831	40,842	42,272	12,011	42%
Memberships & Subscriptions	4,114	1,603	2,432	6,641	6,873	4,209	173%
Miscellaneous Supplies, Tools & Expenses	42,506	1,841	4,707	8,498	8,795	3,791	81%
Permits & Fees	20,786	31,826	23,324	28,345	29,337	5,021	22%
Repair & Maintenance (Water System)	22,782	18,775	22,088	31,335	32,432	9,247	42%
Utilities (Electricity, Gas, Internet, Phone, Trash)	14,967	823	466	7,322	7,578	6,856	1471%
Utilities - Power for Pumping	61,738	76,657	74,520	88,120	91,204	13,600	18%
Vehicle Maintenance	6,368	7,287	6,831	6,600	6,831	(231)	-3%
Water Purchases	174,133	82,415	226,406	256,322	265,293	29,916	13%
Water Testing & Analysis	25,465	19,502	28,833	27,858	28,833	(975)	-3%
Administrative Services	566,139	477,820	495,493	528,630	544,489	33,137	7%
Total Water Expenses	2,072,853	1,629,803	1,654,220	1,627,492	1,681,812	(26,728)	-2%

Employee Classifications and Wage Scales

WATER DIVISION FYE 2022 HOURLY WAGE SCHEDULE Non-Exempt Positions

CLASSIFICATION*		STEP				
		A	B	C	D	E
LEAD OPERATOR	Hourly	\$37.52	\$38.46	\$39.42	\$40.40	\$41.41
Water Distribution Grade 3	Monthly	\$6,503	\$6,666	\$6,833	\$7,003	\$7,178
Water Treatment Grade 2	Annual	\$78,042	\$79,997	\$81,994	\$84,032	\$86,133
Collection System Maintenance Grade 1						
OPERATOR 3	Hourly	\$33.16	\$33.99	\$34.84	\$35.71	\$36.60
Water Distribution Grade 3	Monthly	\$5,748	\$5,892	\$6,039	\$6,190	\$6,344
Water Treatment Grade 2	Annual	\$68,973	\$70,699	\$72,467	\$74,277	\$76,128
OPERATOR 2	Hourly	\$28.65	\$29.37	\$30.10	\$30.85	\$31.62
Water Distribution Grade 3	Monthly	\$4,966	\$5,091	\$5,217	\$5,347	\$5,481
Water Treatment Grade 1	Annual	\$59,592	\$61,090	\$62,608	\$64,168	\$65,770
OPERATOR 1	Hourly	\$24.72	\$25.34	\$25.97	\$26.62	\$27.29
Water Distribution Grade 2	Monthly	\$4,285	\$4,392	\$4,501	\$4,614	\$4,730
Water Treatment Grade 1	Annual	\$51,418	\$52,707	\$54,018	\$55,370	\$56,763
		33%				
OPERATOR IN TRAINING	Hourly	\$21.33	\$21.86	\$22.41	\$22.97	\$23.54
Entry Level/ No Certification Required	Monthly	\$3,697	\$3,789	\$3,884	\$3,981	\$4,080
	Annual	\$44,366	\$45,469	\$46,613	\$47,778	\$48,963

Five-Year Capital Improvement Program (CIP) Plan

Water Division 5-Year CIP Plan						
Project Description	2022	2023	2024	2025	2026	TOTAL
Replace Nob Hill Hydropneumatic Pumping System (PZ #3H)	\$ 350,000					\$ 350,000
Rimwood Booster Pump Improvements (PZ #4 to #7)	\$ 30,000					\$ 30,000
2.5 Inch Boring Tool	\$ 6,000					\$ 6,000
Nordic Hydropneumatic Pump System Improvements (PZ #4H)		\$ 225,000				\$ 225,000
Replace Rowco Booster's and Building			\$ 425,000			\$ 425,000
SCADA Communications Improvements						\$ -
SCADA Computer Upgrade	\$ 25,000			\$ 50,000		\$ 75,000
Groundwater Pumping Equipment Replacements						\$ -
Relocate Back Lot Meters (80 Total) 27 / year	\$ 40,000	\$ 40,000	\$ 40,000			\$ 120,000
Replace 4X4 Vehicle Unit # 58 Flatbed Snowplow	\$ 60,000					\$ 60,000
Replace Water & Fire 50kw Generator shared cost 50%	\$ 35,000					\$ 35,000
Nob Hill 0.133 MG Tank Rehabilitation		\$ 80,000				\$ 80,000
Purchase New Backhoe Tractor Shared Cost 50%		\$ 60,000				\$ 60,000
Vehicle & Equipment Storage Building at Harris Property		\$ 60,000				\$ 60,000
Rowco 0.3 MG Tank Rehabilitation			\$ 90,000			\$ 90,000
Replace 4X4 Vehicle Unit # 76			\$ 50,000			\$ 50,000
Replace Dump Truck (shared cost 1/3 each division)			\$ 25,000			\$ 25,000
Replace Rowco 0.1 MG Tanks with one 0.5 MG Tank					\$ 650,000	\$ 650,000
Nob Hill 1 MG Tank Rehabilitation				\$ 167,000		\$ 167,000
Replace Portable 50Kw Generator				\$ 40,000		\$ 40,000
Replace Portable Compressor and Jackhammer				\$ 25,000		\$ 25,000
Water Division Improvements Subtotal	\$ 546,000	\$ 465,000	\$ 630,000	\$ 282,000	\$ 650,000	\$ 2,573,000

Vehicle & Equipment Replacement Schedule

Water Division Vehicle & Equipment Replacement Schedule							
Vehicle Description	Year	Mileage	Hours	Use Status	Replacement Year	Age (Years)	Replacement Cost
Water & Fire Complex Generator	1984		918	Limited	2021	37	\$50,000
Ford 4X4 Plow Truck (Unit #58)	1997	126,172		Utility	2022	24	\$60,000
Ford 555 Backhoe (Unit #42)	1990		3,740	Treatment	2022	31	\$120,000
Portable Cat Generator	1996		177	Limited	2026	25	\$40,000
Ford 4X4 Ranger Truck (Unit #76)	2007	49,850		Daily	2027	14	\$50,000
Portable Compressor	1998		599	Limited	2028	23	\$25,000
Ford 4X4 Ranger Truck (Unit #82)	2011	35,048		Daily	2031	10	\$35,000
Ford 4X4 Ranger Truck (Unit #83)	2011	26,549		Daily	2031	10	\$35,000
Portable Welder	2002		151	Limited	2032	19	\$10,000
Ford 575E Backhoe (Unit #59)	1998		4,498	Special	Deferred	23	\$120,000
Thiokol - Snow Cat (Unit #36)	1965		819	Winter	Deferred	56	\$100,000
Honda Snow Blower	2021			Winter	2036	0	\$4,000

Wastewater Collections Division

Vision: The Running Springs Wastewater Division will provide extraordinary wastewater collection service for the Running Springs area and wastewater transmission and treatment service for the Running Springs, Arrowbear, and Green Valley Lake areas that protects the environment, complies with regulatory requirements, satisfies the needs of our customers, and provides beneficial uses for our reclaimed water.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
Operations & Maintenance Administration	
<ul style="list-style-type: none"> • Manage, repair & replacement of wastewater collection system • Ensure the California Integrated Water Quality System (CIWQS) requirements pertaining to Sanitary Sewer Overflow (SSO) reporting procedures are adhered to • Customer service related to service orders • Ensure Fats, Oils & Grease (FOG) program is administered 	<ul style="list-style-type: none"> • Respond to USA to accurately mark sewer mains to prevent contractors, or agencies from exposing or destroying infrastructure • Maintain accurate records of all preventative maintenance, maps & improvements • Inspect all Food Service Establishments (FSE's) to ensure full compliance with FOG. ordinance • Maintain compliance with state, regional & local requirements of sewer collection system • Ensure a safe, efficient & educated work force • Maintain an outstanding level of customer service
Repair & Maintenance	
<ul style="list-style-type: none"> • Preventative maintenance • Inspection & maintenance of 60 miles of sewer collection pipeline • Clean and video inspect the entire sewer collection system every five years • Inspection of sewer manholes & lift station wet wells for infiltration & inflow (I&I) & degradation 	<ul style="list-style-type: none"> • Implement smoke testing program to minimize illegal connections & I&I • Clean & video inspect sewer collection pipeline & manholes in-house • Repair several mainline deficiencies identified in CCTV work throughout the District • Repair broken mortar on sewer manhole grade rings throughout the District
Sewer Collection System	
<ul style="list-style-type: none"> • O&M of over 60 miles of sewer collection pipeline • O&M of 2.25 miles of sewer force mains • O&M of over 2,000 sewer manholes • Raise manholes to ensure proper accessibility • Control odors to minimize harmful & corrosive gasses & customer complaints 	<ul style="list-style-type: none"> • Reduce I&I by sealing manhole & cleanout lids throughout the District • Prevent sewer backups or spills by cleaning known hot spots every three months • Install locking manhole covers at key inspection & hot spot locations

Wastewater Collection Division Core Functions, Goals & Objectives (continued)

Core Functions	Goals & Objectives
Sewer Lift Stations	
<ul style="list-style-type: none"> • O&M of 9 sewer lift stations • O&M of 8 standby generators Control odors to minimize harmful & corrosive gasses & customer complaints 	<ul style="list-style-type: none"> • General maintenance, monthly testing, inspection & repairs of 7 lift station generators and 1 portable generator • Inspect pumps for performance, efficiency & premature wear to prevent failures
SCADA System	
<ul style="list-style-type: none"> • O&M of Supervisory Control & Data Acquisition (SCADA) system 	<ul style="list-style-type: none"> • Testing at least monthly of SCADA alarms to ensure proper performance • Testing at least monthly of AD 2000 back up alarms to ensure proper performance
Vehicle Maintenance	
<ul style="list-style-type: none"> • O&M of District vehicles & equipment 	<ul style="list-style-type: none"> • General maintenance of all Division vehicles & equipment • Inspections weekly, monthly & annually of all vehicles & equipment to ensure maximum operation & efficiency
Safety, Training & Certifications	
<ul style="list-style-type: none"> • Maintain required certifications • Emergency operations training • Safety training 	<ul style="list-style-type: none"> • Provide opportunities for training & classes to maintain District approved certifications • Provide monthly, bi-annual & annual training for emergency response & preventative maintenance • Provide safety training at least weekly to minimize injuries & to ensure a safe work environment • Work closely with District Compliance Safety Officer to improve Safety Program

Budgeted Operating Expense Details

Wastewater Collections Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 415,052	\$ 419,129	1.0%	\$ 433,799	3.5%
Operations & Maintenance	\$ 153,915	\$ 145,461	-5.5%	\$ 150,552	3.5%
Administrative Services	\$ 143,142	\$ 176,210	23.1%	\$ 181,496	3.0%
Depreciation Expense	\$ 224,950	\$ 199,767	-11.2%	\$ 202,818	1.5%
District Total	\$ 937,059	\$ 940,567	0.4%	\$ 968,665	3.0%

WASTEWATER COLLECTIONS PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2021 Budget
Wages	25,751	305,301	263,375	275,555	285,199	12,180	5%
Medicare Tax (FICA)	4,966	3,738	3,819	3,996	4,135	177	5%
Workers Comp	18,214	14,277	21,193	11,444	11,844	(9,749)	-46%
Group Insurance	31,772	19,385	22,977	26,513	27,441	3,536	15%
CalPERS Retirement	104,361	102,049	102,156	100,066	103,568	(2,090)	-2%
Uniforms	1,105	1,252	1,532	1,557	1,611	25	2%
Education/Seminars	497	711	2,070	2,000	2,070	(70)	-3%
Fuel & Oil	4,974	5,372	6,743	4,552	4,711	(2,191)	-32%
Property/Liability Insurance	16,233	20,029	17,641	32,065	33,187	14,424	82%
Memberships & Subscriptions	4,853	2,486	5,255	4,801	4,969	(454)	-9%
Office Supplies	7,045	358	1,035	1,000	1,035	(35)	-3%
Permits/Fees	12,817	10,652	12,219	12,473	12,910	254	2%
Collection System Maintenance	28,646	87,687	29,673	27,230	28,183	(2,443)	-8%
Sewer Lift Station Repair & Maintenance	21,381	5,700	32,217	19,378	20,056	(12,839)	-40%
Miscellaneous Supplies	4,054	1,537	6,203	4,793	4,961	(1,410)	-23%
Utilities (Electricity, Gas, Internet, Phone, Tra	30,670	28,222	34,080	31,269	32,363	(2,811)	-8%
Vehicle & Equipment Maintenance	7,775	3,686	6,779	5,900	6,107	(879)	-13%
Administrative Services	101,783	132,451	143,142	176,210	181,496	33,068	23%
Total Wastewater Collections Expenses	426,895	744,892	712,109	740,800	765,847	28,691	4%

Employee Classifications and Wage Scales

COLLECTIONS DIVISION FYE 2022 HOURLY WAGE SCHEDULE Non-Exempt Positions

CLASSIFICATION		STEP				
LEAD OPERATOR		A	B	C	D	E
Collection System Maintenance Grade 3	Hourly	\$37.52	\$38.46	\$39.42	\$40.40	\$41.41
Mechanical Technologist Grade 2	Monthly	\$6,503	\$6,666	\$6,833	\$7,003	\$7,178
Electrical/Instrumentation Grade 1	Annual	\$78,042	\$79,997	\$81,994	\$84,032	\$86,133
OPERATOR 3	Hourly	\$33.16	\$33.99	\$34.84	\$35.71	\$36.60
Collection System Maintenance Grade 3	Monthly	\$5,748	\$5,892	\$6,039	\$6,190	\$6,344
Mechanical Technologist Grade 1	Annual	\$68,973	\$70,699	\$72,467	\$74,277	\$76,128
OPERATOR 2	Hourly	\$28.65	\$29.37	\$30.10	\$30.85	\$31.62
Collection System Maintenance Grade 2	Monthly	\$4,966	\$5,091	\$5,217	\$5,347	\$5,481
Mechanical Technologist Grade 1	Annual	\$59,592	\$61,090	\$62,608	\$64,168	\$65,770
OPERATOR 1	Hourly	\$24.72	\$25.34	\$25.97	\$26.62	\$27.29
Collection System Maintenance Grade 1	Monthly	\$4,285	\$4,392	\$4,501	\$4,614	\$4,730
Mechanical Technologist Grade 1	Annual	\$51,418	\$52,707	\$54,018	\$55,370	\$56,763
OPERATOR IN TRAINING	Hourly	\$21.33	\$21.86	\$22.41	\$22.97	\$23.54
Entry Level/ No Certification Required	Monthly	\$3,697	\$3,789	\$3,884	\$3,981	\$4,080
	Annual	\$44,366	\$45,469	\$46,613	\$47,778	\$48,963

Five-Year Capital Improvement Program (CIP) Plan

Wastewater Collections Division 5-Year CIP Plan						
Project Description	2022	2023	2024	2025	2026	TOTAL
Collection System Improvements - I&I Reduction						
Purchase Smoke Testing Equipment						\$ -
Seal Coat Sewer Manholes 5 per year at \$2,000 each	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 40,000
Point Repairs Utilizing Pipe Liner 5 per year at \$2,000 each	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 40,000
Point Repairs (in house) 10 per year at \$500 each O&M	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Purchase Sewer Manhole Lids 20 per year at \$400 each			\$ 8,000	\$ 8,000	\$ 8,000	\$ 24,000
Collection System - I&I Improvements Subtotal	\$ 25,000	\$ 20,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 129,000
Pump Stations						
Upgrade Control Panels & SCADA Screens at Sewer Lift Stations Nos. 7, 8 & 9	\$ 15,000					\$ -
SCADA Computer Improvements	\$ 25,000					\$ -
Install Flow Meter & Vault at Sewer Lift Station 7		\$ 35,000				\$ 35,000
Pump Stations Subtotal	\$ 40,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Pipeline Rehab & Replacement						
Wagon Wheel Easement E-W between MH's 108 and 109			\$ 150,000			\$ 150,000
Increase 120' of mainline from 10" to 15" on school trunk MH 52-51		\$ 20,000				\$ 20,000
Pipeline Rehab & Replacement Subtotal	\$ -	\$ 20,000	\$ 150,000			\$ 170,000
Other Wastewater System Improvements						
Purchase New Vector/Hydro Jetting Truck	\$ 300,000					\$ -
Purchase New Bypass Pump Equipment	\$ 20,000					\$ -
Purchase Service Bed & Crane for Utility Truck	\$ 28,000		\$ 30,000			\$ 30,000
Replace Unit 70 Light Utility Service Truck			\$ 30,000			\$ 30,000
Replace Dump Truck (shared cost 1/3 each division)			\$ 25,000			\$ 25,000
Replace Unit 77 Light Utility Service Truck				\$ 30,000		\$ 30,000
Replace Unit 75 Medium Utility / Snow Plow / Jetter Tow / Service Truck				\$ 50,000		\$ 50,000
Replace Unit 84 Light Utility Service Truck				\$ 30,000		\$ 30,000
Replace Collection Building Generator				\$ 5,000		\$ 5,000
Vehicle & Equipment Storage Building at Harris Property		\$ 60,000				\$ 60,000
Purchase New Backhoe Tractor Shared Cost 50%		\$ 60,000				\$ 60,000
Other Wastewater System Improvements Subtotal	\$ 348,000	\$ 120,000	\$ 85,000	\$ 115,000	\$ -	\$ 320,000
Collections Division Improvements Subtotal	\$ 413,000	\$ 195,000	\$ 263,000	\$ 143,000	\$ 28,000	\$ 654,000

Vehicle & Equipment Replacement Schedule

Collections Division Vehicle & Equipment Replacement Schedule							
Vehicle Description	Year	Mileage	Hours	Use Status	Replacement Year	Age (Years)	Replacement Cost
Utility Truck (Unit # 70)	2003	67,596		Daily	2023	18	\$30,000
Utility Truck (Unit # 77)	2007	47,183		Daily	2024	14	\$30,000
Medium Utility Truck (Unit # 75)	2007	17,813		As-Needed	2024	14	\$50,000
Utility Truck (Unit # 84)	2011	25,915		Daily	2024	10	\$30,000
Dump Truck (Unit # 62)	1995	121,500		Limited	2025	26	\$75,000
Collections Building Generator	2008		51	Limited	2028	13	\$5,000
Hydro	2010		110	As-Needed	2030	11	\$50,000
Air Compressor	2019			As-Needed	2034	2	\$25,000
CCTV Van	2020			As-Needed	2040	1	\$200,000

Wastewater Treatment Division

Vision: The Running Springs Wastewater Division will provide extraordinary wastewater collection service for the Running Springs area and wastewater transmission and treatment service for the Running Springs, Arrowbear, and Green Valley Lake areas that protects the environment, complies with regulatory requirements, satisfies the needs of our customers, and provides beneficial uses for our reclaimed water.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
Operations & Maintenance Administration	
<ul style="list-style-type: none"> • Manage treatment plant & disposal facilities • Maintain compliance with Santa Ana Regional Water Quality Control Board (SARWQCB) Waste Discharge Requirements (WDR) • Maintain United States Forest Service (USFS) Special Use Permit (SUP) • Train staff on new processes & procedures • Review & implement staff recommended process & procedure changes • Reporting to regulatory agencies 	<ul style="list-style-type: none"> • Implement changes identified by continued process evaluation
Repair & Maintenance	
<ul style="list-style-type: none"> • Preventative maintenance • Perform necessary repairs revealed by routine / preventative maintenance • Respond to equipment / machinery failures 	<ul style="list-style-type: none"> • Upgrade SCADA System • Replace Fine Bubble Aeration System in MBR 2 • Perform Annual MBR take down & mechanical inspection
Wastewater Treatment Plant	
<ul style="list-style-type: none"> • O&M of 1MGD MBR plant • Perform process control laboratory analysis • Manage disposal of 648 wet tons per year of biosolids • Continue to evaluate treatment processes to maintain an efficient operation • Respond to after hour emergencies & equipment failures • Complying with unfunded mandates from regulatory agencies 	<ul style="list-style-type: none"> • Continue to evaluate effluent reuse options • Optimize New US500 OMUs in MBR 1
Treated Wastewater Disposal Facilities	
<ul style="list-style-type: none"> • O&M of 1.58 miles of outfall pipeline • O&M of 18 acre disposal site • O&M of 13 percolation ponds 	<ul style="list-style-type: none"> • Grade roads around ponds to maintain access

**Wastewater Treatment Division Core Functions, Goals & Objectives
(continued)**

Core Functions	Goals & Objectives
SCADA System	
<ul style="list-style-type: none"> • O&M of Supervisory Control & Data Acquisition (SCADA) system to provide remote monitoring & operation of treatment plant processes & disposal facilities • Log, analyze & archive operational data • Continued improvement of process automation 	<ul style="list-style-type: none"> • Evaluate SCADA system • Upgrade SCADA based on the continuing treatment process evaluation
Safety, Training & Certifications	
<ul style="list-style-type: none"> • Maintain required certifications • Emergency operations training • Safety training 	<ul style="list-style-type: none"> • Provide opportunities for training & classes to maintain District approved certifications • Provide monthly, bi-annual & annual training for emergency response & preventative maintenance • Provide safety training at least weekly to minimize injuries & to ensure a safe work environment • Work closely with District Compliance Safety Officer to improve Safety Program

Budgeted Operating Expense Details

Wastewater Treatment Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 473,569	\$ 516,025	9.0%	\$ 534,086	3.5%
Operations & Maintenance	\$ 343,175	\$ 357,060	4.0%	\$ 369,558	3.5%
Administrative Services	\$ 154,153	\$ 176,210	14.3%	\$ 181,496	3.0%
Depreciation Expense	\$ 324,830	\$ 268,100	-17.5%	\$ 308,152	14.9%
District Total	\$ 1,295,727	\$ 1,317,395	1.7%	\$ 1,393,292	5.8%

WASTEWATER TREATMENT PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2021 Budget		
Wages	380,882	339,887	263,376	293,866	304,151	30,490	12%	10,285	3%
Medicare Tax (FICA)	4,937	3,974	4,256	4,232	4,380	(24)	-1%	148	4%
Workers Comp	18,587	14,323	19,835	11,444	11,844	(8,391)	-42%	401	3%
Group Insurance	57,632	27,459	41,908	45,532	47,126	3,624	9%	1,594	3%
CalPERS Retirement*	91,261	103,034	112,922	159,395	164,973	46,473	41%	5,579	4%
Uniforms	1,415	1,265	1,149	1,557	1,612	408	36%	55	4%
Education/Seminars	653	862	2,588	2,500	2,588	(88)	-3%	88	4%
Effluent Disposal Site Maintenance	177	-	4,140	8,500	8,798	4,360	105%	298	4%
Fuel & Oil	5,928	4,894	7,400	4,875	5,046	(2,525)	-34%	171	4%
Property/Liability Insurance	13,587	20,236	14,765	32,295	33,425	17,530	119%	1,130	3%
Memberships & Subscriptions	3,611	2,116	2,934	3,835	3,969	901	31%	134	4%
Permits/Fees (Treatment)	27,414	28,360	28,362	31,100	32,189	2,738	10%	1,089	3%
Permits/Fees (SLS #2)	647	557	1,770	2,000	2,070	230	13%	70	4%
Interceptor Pipeline Maintenance	2,633	-	8,409	2,500	2,588	(5,909)	-70%	88	4%
SLS #2 & Interceptor Pipeline Maintenance	42	-	5,900	2,850	2,950	(3,050)	-52%	100	3%
Treatment Plant Maintenance	42,135	39,133	69,345	62,250	64,429	(7,095)	-10%	2,179	3%
Biosolids Handling & Disposal	73,978	86,184	59,036	62,040	64,211	3,004	5%	2,171	3%
Miscellaneous Supplies	7,051	8,659	7,704	7,443	7,704	(261)	-3%	261	4%
Office Supplies	8,381	1,529	6,728	6,500	6,728	(228)	-3%	227	3%
Utilities (Joint Use Facilities)	104,537	121,764	96,491	102,322	105,903	5,831	6%	3,581	3%
Utilities (SLS #2)	6,835	7,231	6,334	7,000	7,245	666	11%	245	3%
Vehicle & Equipment Maintenance	7,314	4,981	6,572	6,850	7,090	278	4%	240	3%
Wastewater Testing & Analysis	10,595	11,136	14,697	12,200	12,627	(2,497)	-17%	427	3%
Administrative Services	107,050	142,639	154,153	176,210	181,496	22,057	14%	5,286	3%
Total Wastewater Treatment Expenses	977,283	970,226	940,774	1,049,296	1,085,140	108,522	12%	35,844	3%

Arrowbear O&M Reimbursement (18.98% of O&M Costs + SLS #2) \$ 199,156 \$ 16,596 per month

CSA 79 O&M Reimbursement (24.52% of O&M Costs - SLS #2) \$ 257,287 \$ 21,441 per month

*Additional lump sum UAL payment of \$23,330.

Employee Classifications and Wage Scales

TREATMENT DIVISION FYE 2022 HOURLY WAGE SCHEDULE

Exempt Positions

CLASSIFICATION		STEP				
		A	B	C	D	E
OPERATIONS MANAGER 3						
Grade 3 WWTP Operator	Hourly	\$66.21	\$67.86	\$69.56	\$71.29	\$73.07
Collection System Maintenance Grade 4	Monthly	\$11,476	\$11,762	\$12,057	\$12,357	\$12,665
Mechanical Technologist Grade 1	Annual	\$137,717	\$141,149	\$144,685	\$148,283	\$151,986
Water Distribution Grade 1						
Water Treatment Grade 1						
OPERATIONS MANAGER 2	Hourly	\$53.88	\$55.23	\$56.61	\$58.03	\$59.48
Grade 3 WWTP Operator	Monthly	\$9,339	\$9,573	\$9,812	\$10,059	\$10,310
Collection System Maintenance Grade 2	Annual	\$112,070	\$114,878	\$117,749	\$120,702	\$123,718
Mechanical Technologist Grade 1						
OPERATIONS MANAGER 1	Hourly	\$47.63	\$48.82	\$50.04	\$51.28	\$52.57
Grade 3 WWTP Operator	Monthly	\$8,256	\$8,462	\$8,674	\$8,889	\$9,112
Collection System Maintenance Grade 2	Annual	\$99,070	\$101,546	\$104,083	\$106,662	\$109,346
Mechanical Technologist Grade 1						

Non-Exempt Positions

CLASSIFICATION*		STEP				
		A	B	C	D	E
LEAD OPERATOR	Hourly	\$37.52	\$38.46	\$39.42	\$40.40	\$41.41
Grade 3 WWTP Operator	Monthly	\$6,503	\$6,666	\$6,833	\$7,003	\$7,178
Mechanical Technologist Grade 2	Annual	\$78,042	\$79,997	\$81,994	\$84,032	\$86,133
Collection System Maintenance Grade 1						
OPERATOR 3	Hourly	\$33.16	\$33.99	\$34.84	\$35.71	\$36.60
Grade 3 WWTP Operator	Monthly	\$5,748	\$5,892	\$6,039	\$6,190	\$6,344
Collection System Maintenance Grade 1	Annual	\$68,973	\$70,699	\$72,467	\$74,277	\$76,128
OPERATOR 2	Hourly	\$28.65	\$29.37	\$30.10	\$30.85	\$31.62
Grade 2 WWTP Operator	Monthly	\$4,966	\$5,091	\$5,217	\$5,347	\$5,481
Collection System Maintenance Grade 1	Annual	\$59,592	\$61,090	\$62,608	\$64,168	\$65,770
OPERATOR 1	Hourly	\$24.72	\$25.34	\$25.97	\$26.62	\$27.29
Grade 1 WWTP Operator	Monthly	\$4,285	\$4,392	\$4,501	\$4,614	\$4,730
Collection System Maintenance Grade 1	Annual	\$51,418	\$52,707	\$54,018	\$55,370	\$56,763
OPERATOR IN TRAINING	Hourly	\$21.33	\$21.86	\$22.41	\$22.97	\$23.54
Entry Level / No Certification Required	Monthly	\$3,697	\$3,789	\$3,884	\$3,981	\$4,080
	Annual	\$44,366	\$45,469	\$46,613	\$47,778	\$48,963

Five-Year Capital Improvement Program (CIP) Plan

Wastewater Treatment Division 5-Year CIP Plan

Project Description	2022	2023	2024	2025	2026	TOTAL
MBR 2 SMU Replacement	\$ 230,000					\$ 230,000
Upgrade Screenings Conditioning Equipment at Headworks						\$ -
Upgrade Grit Removal System at Headworks	\$ 185,000					\$ 185,000
Mixer & Submersible Pump Rebuilds	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Upgrade, R&R Treatment SCADA, Pumps, Mixers, Etc.	\$ 40,000					\$ 40,000
Solids Handling Loading Area Improvements						\$ -
WWTP & Plant Road Paving (100,000 SF) + Fiber for Internet	\$ 350,000					\$ 350,000
Replacement of Disposal Ponds Piping & Valve Structures		\$ 150,000				\$ 150,000
Snow Blower Attachment for Bobcat	\$ 7,500					\$ 7,500
Replace UV System				\$ 350,000		\$ 350,000
MCC Replacement Buckets	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 20,000
Utility Truck Unit 67 Replacement			\$ 35,000			\$ 35,000
Replace Dump Truck (shared cost 1/3 each division)			\$ 25,000			\$ 25,000
Utility Truck Unit 80 Replacement				\$ 35,000		\$ 35,000
Wheel Loader Replacement				\$ 150,000		\$ 150,000
Generator & ATS Replacement				\$ 150,000		\$ 150,000
Treatment Plant Improvements Subtotal	\$ 847,500	\$ 185,000	\$ 95,000	\$ 720,000	\$ 30,000	\$ 1,877,500
Net Cost to RS Rate Payers (56.5%):	\$ 478,838	\$ 104,525	\$ 53,675	\$ 406,800	\$ 16,950	\$ 1,060,788

Arrowbear Proportionate Share of Capital Improvements (18.98%) \$ 160,856 \$ 13,405 per month
 CSA 79 Proportionate Share of Capital Improvements (24.52%) \$ 207,807 \$ 17,317 per month

Vehicle & Equipment Replacement Schedule

Treatment Division Vehicle & Equipment Replacement Schedule							
Vehicle Description	Year	Mileage	Hours	Use Status	Replacement Year	Age (Years)	Replacement Cost
Plant Plow Truck (Unit #39)	1990	26,618		Limited	2022	31	\$35,000
Plant Utility (Unit # 67)	1999	91,672		Daily	2023	22	\$25,000
Plant Utility (Unit # 80)	2008	23,162		Daily	2024	13	\$25,000
Backup Power Generator	1979		911	Limited	2024	42	\$150,000
John Deere Loader	1992		2,942	3 times/week	2024	29	\$150,000
Plant Utility (Unit # 85)	2011	7,876		Daily	2025	10	\$40,000
Ford Sport Tract/Utility (Unit # 78)	2007	18,441		Daily	2027	14	\$35,000
Bobcat Skid Steer	2014			Daily	2040	7	\$75,000

Fire Department

Vision: The Running Springs Fire Department will be an exemplary organization dedicated to community service and acclaimed for our hometown attentiveness as we provide fire protection and life safety services whenever called to duty.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
Fire Department	
<ul style="list-style-type: none"> • The protection of life & property within the boundaries of the Fire District. • The prevention of public losses by education, public awareness & an active fire suppression & prevention program. • Maintaining the safety & welfare of the Firefighters that work for the Fire Department. • The pre-planning of emergencies to reduce losses in the event of a local disaster. • To be an active participant in the Fire Service & with other emergency service agencies, to meet the needs of the public. • Maintaining a positive involvement within the community by the Fire Department. 	<ul style="list-style-type: none"> • To reduce cost of maintaining the programs of the Fire Department whenever possible. • Maintain staffing numbers to meet the needs of the community & to maintain the mission of the Fire Department. • Reduction of job related injuries. • Conduct 2 to 5 community functions such as an Open House, Christmas Function, Community Emergency Response Team (CERT) Meetings, Senior Blood Pressure Testing, etc. during the fiscal year.

Fire Department Core Functions, Goals & Objectives (continued)

Core Functions	Goals & Objectives
Hazard Abatement Program	
<ul style="list-style-type: none"> • Reduce the potential harm to human life & the destruction of property by the abatement of hazardous fire receptive fuels that would pose a threat within the Fire District. • Awareness to the public of the dangers of not abating & decreasing fire hazards on their property. • Advocate fire safe communities by education & enforcement of the Hazard Abatement Program. • Continue to be an active member of the interagency efforts of hazardous fuels reduction. 	<ul style="list-style-type: none"> • Compliance of 100% of the reduction of fire fuel hazards & needed abatement in the Community of Running Springs. • Inspect 100% of the properties within the Fire District for compliance with the hazard abatement program. • Continue to pursue & support cost recovery efforts to support the expenditures of management of non-compliant properties of the hazard abatement program.
Vehicle Maintenance	
<ul style="list-style-type: none"> • To have & maintain a fleet of vehicles to meet the demands of the Fire Department's mission. • To have vehicles with suitable equipment, to provide for the safety & needs of the public & the Fire Department's employees. 	<ul style="list-style-type: none"> • To pursue cost cutting measures for the operation & the owning of vehicles needed for the operations of the Fire Departments mission. • To pursue cost cutting measures for maintaining & owning emergency equipment needed in the operations of the Fire Departments mission.
Training	
<ul style="list-style-type: none"> • Continued training & maintaining skills of the fire staff to provide the best & safest service possible to the public & the emergency service employees of the Fire Department. • Continued learning of new skills & technology to enhance the ability to protect life & property, while protecting Fire Department employees from hazards. 	<ul style="list-style-type: none"> • Train & maintain skills & abilities of staff to 100% of current standards. • Recruit & train 2 to 5 new Paid Call Firefighters (PCFs) during the fiscal year.

Budgeted Operating Expense Details

Fire Expenditure Summary

	FYE 2021 Budget	FYE 2022 Budget	% Change From Prior Year	FYE 2023 Budget	% Change From Prior Year
Personnel Expense	\$ 1,786,805	\$ 589,756	-67.0%	\$ 610,398	3.5%
Operations & Maintenance	\$ 234,598	\$ 193,577	-17.5%	\$ 199,384	3.0%
Administrative Services	\$ 184,770	\$ 110,131	-40.4%	\$ 113,435	3.0%
Depreciation Expense	\$ 93,610	\$ 88,808	-5.1%	\$ 88,519	-0.3%
District Total	\$ 2,299,783	\$ 982,272	-57.3%	\$ 1,011,736	3.0%

FIRE GOVERNMENTAL FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2021 Budget
Wages	1,199,250	1,151,986	980,975	407,649	421,916	(573,326) -58%	14,268 3%
Medicare Tax (FICA)	18,037	18,996	15,425	5,911	6,118	(9,514) -62%	207 3%
Workers Comp Insurance	64,921	68,391	67,679	10,777	11,154	(56,902) -84%	377 3%
Group Insurance	95,945	106,246	97,358	25,445	26,335	(71,913) -74%	891 3%
CalPERS Retirement*	435,323	606,195	619,158	137,350	142,157	(481,808) -78%	4,807 3%
Uniform Allowance	4,036	4,458	6,210	2,625	2,717	(3,585) -58%	92 4%
Education, Training & Seminars	11,737	8,560	13,905	12,500	12,875	(1,405) -10%	375 3%
Fuel & Oil	11,888	9,786	14,193	12,350	12,721	(1,843) -13%	371 3%
Hazard Abatement Program	11,452	11,074	10,300	18,500	19,055	8,200 80%	555 3%
Property/Liability Insurance	15,998	21,665	16,265	26,191	27,107	9,926 61%	917 4%
Memberships & Subscriptions	4,237	5,042	6,000	5,255	5,413	(745) -12%	158 3%
Office Supplies	8,391	8,930	8,240	6,400	6,592	(1,840) -22%	192 3%
Fees & Permits	7,146	8,981	4,635	3,850	3,966	(785) -17%	116 3%
Dispatching Services	41,185	52,450	58,710	17,075	17,587	(41,635) -71%	512 3%
General Station Maintenance	10,002	30,387	9,785	10,000	10,300	215 2%	300 3%
Safety Clothing, Supplies & Equipment	31,951	26,615	31,106	34,200	35,226	3,094 10%	1,026 3%
Utilities (Electricity, Gas, Internet, Phone, Trash)	23,923	25,320	23,349	5,596	5,764	(17,753) -76%	168 3%
Vehicle & Equipment Repair & Maintenance	45,959	36,647	38,110	41,660	42,910	3,550 9%	1,250 3%
Administrative Services	104,051	183,393	184,770	110,131	113,435	(74,639) -40%	3,304 3%
Total Fire Expenses	2,145,432	2,385,122	2,206,173	893,464	923,348	(1,312,709) -60%	29,884 3%

*No additional lump sum UAL for FYE 2022.

Employee Classifications and Wage Scales

**FIRE DEPARTMENT
FYE 2022 HOURLY WAGE SCHEDULE
Exempt Positions**

CLASSIFICATION		STEP				
		A	B	C	D	E
CHIEF (40-hr Work Week)	Hourly	\$68.63	\$70.34	\$72.10	\$73.90	\$75.75
	Monthly	\$11,896	\$12,192	\$12,497	\$12,809	\$13,130
	Annual	\$142,750	\$146,307	\$149,968	\$153,712	\$157,560
		STEP				
		A	B	C	D	E
BATTALION CHIEF (40-hr Work Week)	Hourly	\$60.65	\$62.17	\$63.72	\$65.32	\$66.95
	Monthly	\$10,513	\$10,776	\$11,045	\$11,322	\$11,605
	Annual	\$126,152	\$129,314	\$132,538	\$135,866	\$139,256

**FIRE DEPARTMENT
FYE 2022 HOURLY WAGE SCHEDULE
Non-Exempt Positions (Hired Prior to July 1, 2019)**

CLASSIFICATION		STEP											
		A	A-1	B	B-1	C	C-1	D	D-1	E	E-1	F	F-1
CAPTAIN/PARAMEDIC (56 Hour Work Week)	Hourly	\$30.84	\$31.61	\$32.40	\$33.20	\$34.03	\$34.88	\$35.75	\$36.64	\$37.56	\$38.50	\$39.46	\$40.45
	Monthly	\$7,684	\$7,876	\$8,073	\$8,272	\$8,479	\$8,691	\$8,908	\$9,129	\$9,359	\$9,593	\$9,832	\$10,079
	Annual	\$92,212	\$94,514	\$96,876	\$99,268	\$101,750	\$104,291	\$106,893	\$109,554	\$112,304	\$115,115	\$117,985	\$120,946
ENGINEER/PARAMEDIC (56 Hour Work Week)	Hourly	\$27.71	\$28.40	\$29.12	\$29.84	\$30.59	\$31.35	\$32.14	\$32.95	\$33.78	\$34.63	\$35.49	\$36.38
	Monthly	\$6,904	\$7,076	\$7,256	\$7,435	\$7,622	\$7,811	\$8,008	\$8,210	\$8,417	\$8,629	\$8,843	\$9,065
	Annual	\$82,853	\$84,916	\$87,069	\$89,222	\$91,464	\$93,737	\$96,099	\$98,521	\$101,002	\$103,544	\$106,115	\$108,776
FIREFIGHTER/PARAMEDIC (56 Hour Work Week)	Hourly	\$25.45	\$26.08	\$26.74	\$27.38	\$28.06	\$28.78	\$29.49	\$30.23	\$30.99	\$31.76	\$32.56	\$33.38
	Monthly	\$6,341	\$6,498	\$6,663	\$6,822	\$6,992	\$7,171	\$7,348	\$7,532	\$7,722	\$7,914	\$8,113	\$8,317
	Annual	\$76,096	\$77,979	\$79,953	\$81,866	\$83,899	\$86,052	\$88,175	\$90,388	\$92,660	\$94,962	\$97,354	\$99,806
ADMINISTRATIVE ASSISTANT (40-hr Work Week)	Hourly	\$30.37	\$31.13	\$31.91	\$32.70	\$33.52	\$34.36	\$35.22	\$36.10	\$37.00	\$37.92	\$38.87	\$39.84
	Monthly	\$5,264	\$5,396	\$5,531	\$5,668	\$5,810	\$5,956	\$6,105	\$6,257	\$6,413	\$6,573	\$6,737	\$6,905.60
	Annual	\$63,170	\$64,750	\$66,373	\$68,016	\$69,722	\$71,469	\$73,258	\$75,088	\$76,960	\$78,874	\$80,850	\$82,867

FYE 2022 HOURLY WAGE SCHEDULE

Paid Call Firefighters	EMT	Paramedic
Ambulance Operator / Entry Level Firefighter	\$15.00	\$16.00
Shift Qualified	\$16.00	\$17.00

Non-Exempt Positions (NEW HIRES in FYE 2020)

CLASSIFICATION		STEP				
		A	B	C	D	E
CAPTAIN/PARAMEDIC (56 Hour Work Week)	Hourly	\$33.07	\$33.90	\$34.75	\$35.62	\$36.51
	Monthly	\$8,240	\$8,447	\$8,659	\$8,875	\$9,097
	Annual	\$98,879	\$101,361	\$103,903	\$106,504	\$109,165
ENGINEER/PARAMEDIC (56 Hour Work Week)	Hourly	\$28.53	\$29.25	\$29.98	\$30.73	\$31.50
	Monthly	\$7,109	\$7,288	\$7,470	\$7,657	\$7,849
	Annual	\$85,305	\$87,458	\$89,640	\$91,883	\$94,185
FIREFIGHTER/PARAMEDIC (56 Hour Work Week)	Hourly	\$24.62	\$25.23	\$25.87	\$26.51	\$27.17
	Monthly	\$6,134	\$6,286	\$6,446	\$6,605	\$6,770
	Annual	\$73,614	\$75,438	\$77,351	\$79,265	\$81,238

NEW HIRES BEGINNING JULY 1, 2020 HOURLY WAGE SCALE

		NON-EXEMPT POSITIONS/ NEW HIRES						
Classification		A	B	C	D	E	F	G
Captain/Paramedic (56 Hour Work Week)	Hourly	\$31.27	\$32.05	\$32.85	\$33.68	\$34.52	\$35.38	\$36.26
	Monthly	\$7,792	\$7,986	\$8,186	\$8,391	\$8,601	\$8,816	\$9,036
	Annual	\$93,500	\$95,838	\$98,234	\$100,690	\$103,207	\$105,787	\$108,432
Engineer/Paramedic (56 Hour Work Week)	Hourly	\$25.68	\$26.32	\$26.98	\$27.66	\$28.35	\$29.06	\$29.78
	Annual	\$76,786	\$78,705	\$80,673	\$82,690	\$84,757	\$86,876	\$89,048
Firefighter/Paramedic (56 Hour Work Week)	Hourly	\$21.09	\$21.62	\$22.16	\$22.71	\$23.28	\$23.86	\$24.46
	Monthly	\$5,255	\$5,386	\$5,521	\$5,659	\$5,800	\$5,945	\$6,094
	Annual	\$63,059	\$64,636	\$66,251	\$67,908	\$69,605	\$71,346	\$73,129

No COLA Increase for the first 3 yrs of implementation. After three years will adjust to the COLA

Except for promotions all step advancements shall be based upon one (1) step increment in the base salary range

**Merit Advancement refer to policy manual Section 4 (B)

Five-Year Capital Improvement Program (CIP) Plan

Fire Department 5-Year CIP Plan

Project Description	2022	2023	2024	2025	2026	TOTAL	DEFERRED
Radios 800mhz - 2x Radios FY20 HSGP Grant	\$ 12,457					\$ 12,457	
Radios 800mhz 5 x Radios - AFG Grant match cost	\$ 5,685					\$ 5,685	
Radios VHF Digital 6 x Radios- RFC Grant	\$ 20,000					\$ 20,000	
Plymovent Project - AFG Grant match cost	\$ 6,115					\$ 6,115	
Replace Water & Fire 50Kw Generator shared cost 50%		\$ 25,000				\$ 25,000	
Replace Air Conditioning Unit at Station 51		\$ 6,000				\$ 6,000	
Station 50 Downstairs Bathroom Remodel	\$ 8,500					\$ 8,500	
Garage Door Motor Replacements Station 50 & 51	\$ 10,000					\$ 10,000	
Kitchen Remodel Counter Tops and Cabinets Station 50			\$ 6,000			\$ 6,000	
Heavy Duty Air Compressor	\$ 5,000						
Replace Concrete Aprons at Station 50 and Station 51			\$ 60,000			\$ 60,000	
Snow Plow Vehicle and Plow	\$ 15,000						
Vehicle & Equipment Storage Building at Harris Property			\$ 60,000			\$ 60,000	
Brush Engine 51						\$ -	\$ 600,000
Replace (2005 Chevrolet Staff Vehicle - BC3602)					\$ 60,000	\$ 60,000	
Replace 1999 Type 1 KME Engine (E-51)						\$ -	\$ 785,000
Replace 2003 KME Pumper						\$ -	\$ 785,000
Fire Department Subtotal	\$ 82,757	\$ 31,000	\$ 126,000	\$ -	\$ 60,000	\$ 279,757	\$ 2,170,000

***Deferred major capital purchases for Fire Engines until a feasible funding source can be determined. Some of the alternatives are:**

- 1. Finance through California Special District's Association (CSDA) Municipal Finance Corporation (MFC).**
- 2. Grants.**
- 3. Certified rebuilds of existing apparatus.**

Vehicle & Equipment Replacement Schedule

Fire & Ambulance Department Vehicle & Equipment Replacement Schedule							
Vehicle Description	Year	Mileage	Hours	Use Status	Replacement Year	Age (Years)	Replacement Cost
2005 Chevrolet Utility	2005	45035		Daily	2012	16	\$50,000
2007 Chevy MA50A	2007	113579		Daily	2020	14	\$150,000
2007 Chevy MA51	2009	88855		Daily	2025	12	\$150,000
2003 Dodge	2003	79702		Daily	2019	18	\$55,000
1999 KME Pumper	2000	130001		Daily	2023	21	\$500,000
2003 KME Pumper	2003	15102		Daily	2024	18	\$500,000
2005 BME Engine	2005	13525		Daily	2025	16	\$500,000
2015 Ford F450 Squad 51	2015	19321		Daily	2025	6	\$100,000
2016 Ford F450 MA50	2016	61091		Daily	2026	5	\$200,000
1969 Thiokol Snow Cat 51	2011		835	Winter	n/a	10	Donation
1985 Thiokol Snow Cat 51A	2011		824	Winter	n/a	10	Donation
1993 Chevy Cheyanne	1993	113,078		Daily/Winter	2019	28	\$50,000
		Quantity					
Zoll E Series	2004	3	\$25,000	Daily	2019	17	\$85,000
2001 TNT Rescue Tool	2000	1 Set	\$13,873	Daily	2019	21	\$20,000
Breathing Support	2002	1	\$24,000	Daily	2019	19	\$35,000
Oxygen Generator	2012	1	\$20,000	Daily	2019	9	\$25,000
Sparky Suit	1991	1	\$1,358	Daily	2021	30	\$2,000
CAFS in Squad 51	2006	1	\$7,920	Daily	2021	15	\$12,000
Honda Snow Blower	2015	1	\$1,358	Winter	2025	6	\$3,500
SCOTT Packs w/full components	2018	15	\$4,500	Daily	2030	3	\$70,000
SCBA Masks	2018	13	\$300	Daily	2030	3	\$5,000
RIC Pack	2018	3	\$2,650	Daily	2030	3	\$5,000
SCBA Bottles/ Spare	Varied	3	\$500	Daily	Variable		\$2,000
		Quantity					
Personal Computer/Chief	2011	1	\$800	Daily	2019	10	\$1,000
Personal Computer/Chief	2014	1	\$800	Daily	2019	7	\$1,000
Laptop Computer/Fire Cief	2020	1	\$900	Daily	2025	1	\$1,000
Tablets/Station 50/Prevention	2019	3	\$2,400	Daily	2024	2	\$2,800
Tablets/Admin/Station 50	2021	2	\$1,600	Daily	2025	0	\$1,800
Tablets/Chief	2019	2	\$1,600	Daily	2024	2	\$1,800
Washing Machine Sta.50	2013	1	\$446	Daily	2019	8	\$1,000
Continental Extractor	2008	1	\$7,500	Daily	2023	13	\$12,000
Personal Computer/ Admin	2018	1	\$1,500	Daily	2023	3	\$2,000
Personal Computer/ST. 50	2019	1	\$1,200	Daily	2024	2	\$1,500
Personal Computer Training	2019	1	\$2,000	Daily	2024	2	\$2,500
Washing Machine Sta. 51	2016	1	\$650	Daily	2036	5	\$1,000
Clothes Dryer Sta. 51	2016	1	\$650	Daily	2036	5	\$1,000

Ambulance Division

Vision: The Running Springs Fire Department will be an exemplary organization dedicated to community service and acclaimed for our hometown attentiveness as we provide fire protection and life safety services whenever called to duty.

Core Functions, Goals & Objectives

Core Functions	Goals & Objectives
Ambulance Service	
<ul style="list-style-type: none"> • The protection of life & bodily harm by rendering aid to the sick & injured. • Maintaining a highly efficient staff to provide pre-hospital medical attention to the public we provide service to. • Maintaining & using medical emergency equipment to serve the needs of the public. 	<ul style="list-style-type: none"> • Dedication to community service and hometown attentiveness as we provide fire protection and life safety services whenever called to duty. • Continue to pursue & support cost recovery efforts to support the expenditures to maintain the Ambulance Service. • Seek out additional revenue sources to support the Ambulance Service.
Vehicle Maintenance	
<ul style="list-style-type: none"> • To have & maintain a fleet of vehicles to meet the demands of the Fire Department's mission. • To have vehicles with suitable equipment, to provide for the safety & needs of the public & the Fire Department's employees. 	<ul style="list-style-type: none"> • To pursue cost cutting measures for the operation & the owning of vehicles needed for the operations of the Fire Departments mission. • To pursue cost cutting measures for maintaining & owning emergency equipment needed in the operations of the Fire Departments mission.
Training	
<ul style="list-style-type: none"> • Continued training & maintaining skills of the fire staff to provide the best & safest service possible to the public & the emergency service employees of the Fire Department. • Continued learning of new skills & technology to enhance the ability to protect life & property, while protecting Fire Department employees from hazards. 	<ul style="list-style-type: none"> • Train & maintain skills & abilities of staff to 100% of current standards.

Budgeted Operating Expense Details

Ambulance Expenditure Summary

	FYE 2021	FYE 2022	% Change	FYE 2023	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Personnel Expense	\$ 536,524	\$ 1,769,269	229.8%	\$ 1,831,193	3.5%
Operations & Maintenance	\$ 93,795	\$ 182,266	94.3%	\$ 187,734	3.0%
Administrative Services	\$ 102,650	\$ 110,131	7.3%	\$ 113,435	3.0%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 17,710	\$ 47,053	165.7%	\$ 41,556	-11.7%
District Total	\$ 900,679	\$ 2,258,720	150.8%	\$ 2,323,919	2.9%

AMBULANCE PROPRIETARY FUND	FYE 2019 Actual	FYE 2020 Actual	FYE 2021 Budget	FYE 2022 Budget	FYE 2023 Budget	FYE 2022 vs. FYE 2021 Budget	FYE 2023 vs. FYE 2021 Budget		
Wages	375,056	385,504	528,218	1,222,946	1,265,749	694,728	132%	42,803	4%
Medicare Tax (FICA)	5,865	5,690	8,306	17,733	18,353	9,427	113%	621	3%
Workers Comp Insurance	-	-	-	32,331	33,463	32,331	n/a	1,132	3%
Group Insurance	-	-	-	76,334	79,006	76,334	n/a	2,672	3%
CalPERS Retirement*	-	-	-	412,050	426,472	412,050	n/a	14,422	3%
Uniform Allowance	-	-	-	7,875	8,151	7,875	n/a	276	3%
Fuel & Oil	9,284	6,649	10,604	9,750	10,091	(854)	-8%	341	4%
Property/Liability Insurance	10,426	12,985	11,444	21,233	21,977	9,789	86%	743	4%
Memberships & Subscriptions	8,816	11,629	13,248	19,020	19,686	5,772	44%	666	3%
Dispatching Services	-	-	-	51,225	52,762	51,225	n/a	1,537	3%
Equipment Repair & Maintenance	1,826	2,369	3,830	4,000	4,140	170	4%	140	4%
Medical Supplies	24,803	26,315	26,703	27,500	28,463	797	3%	962	3%
Miscellaneous Supplies & Expenses	5,070	1,730	6,210	6,000	6,210	(210)	-3%	210	3%
Office Supplies	-	1,334	1,760	6,200	6,417	4,440	252%	217	3%
Communications	4,210	3,512	2,401	1,200	1,242	(1,201)	-50%	42	4%
Utilities (Electricity, Gas, Internet, Phone, Trash)	-	-	-	16,788	17,292	16,788	n/a	504	3%
Vehicle Repair & Maintenance	10,737	11,503	17,595	19,350	20,027	1,755	10%	677	4%
Administrative Services	73,834	101,885	102,650	110,131	113,435	7,481	7%	3,304	3%
Total Ambulance Expenses	529,927	571,103	732,969	2,061,666	2,132,934	1,328,697	181%	71,268	3%

Five-Year Capital Improvement Program (CIP) Plan

Ambulance Division 5-Year CIP Plan						
Project Description	2022	2023	2024	2025	2026	TOTAL
Replace MA51 (2007 Chevrolet)			\$ 210,000			\$ 210,000
3 x Stair Chairs		\$ 9,000		\$ 5,000		\$ 14,000
Oxygen Generator				\$ 40,000		\$ 40,000
Replace MA50A (2016 FORD)					\$ 250,000	\$ 250,000
Ambulance Department Subtotal	\$ -	\$ 9,000	\$ 210,000	\$ 45,000	\$ 250,000	\$ 514,000