

Running Springs Water District Running Springs Fire Department



Final Budget Fiscal Years Ending 2024 and 2025 June 21, 2023

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Elected District Officials and Staff

Board of Directors

Tony Grabow, President
Bill Conrad, Vice President
Mark Acciani, Director
Laura Dyberg, Director
Mike Terry, Director

General Manager

Ryan Gross

Secretary to the Board of Directors, Treasurer

Amie R. Crowder

Management Team

Andy Grzywa, Fire Chief
Amie R. Crowder, Administration Division Supervisor
Trevor Miller, Operations Manager
Rick Ellsberry, Acting Fire Battalion Chief

**Running Springs Water District
Fiscal Years Ending (FYE) 2024 and 2025 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 19	Prepare Draft Budgets
April 19, 2023	Budget Planning & Assumptions
April 25, 2023	Finance Committee Draft Budget Review
May 17, 2023	Board of Directors Draft Budget Review
June 21, 2023	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.

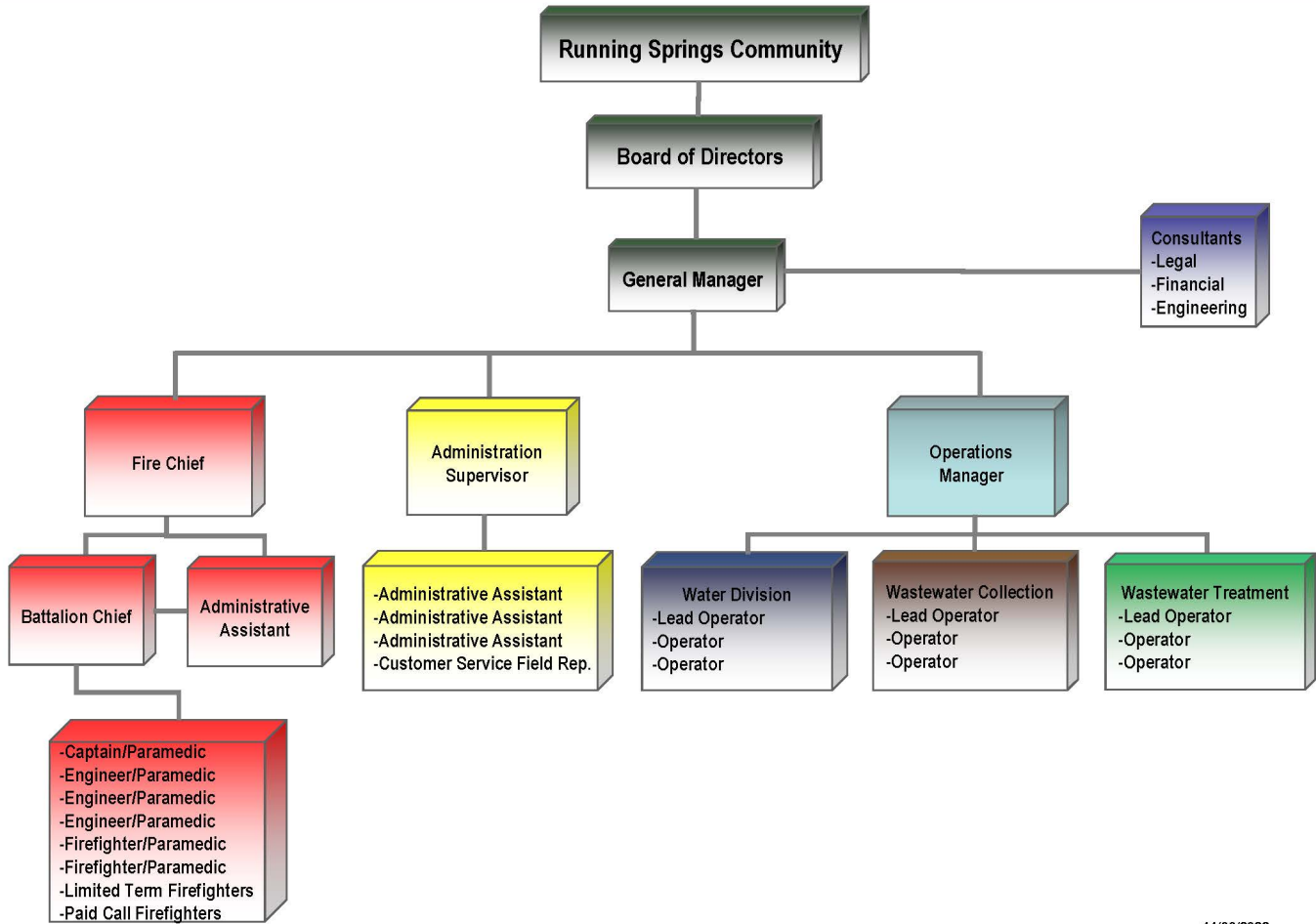
Business-Type Activities

The District's Business-Type Activities include water, sewer, fire protection and ambulance 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



11/09/2022

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.

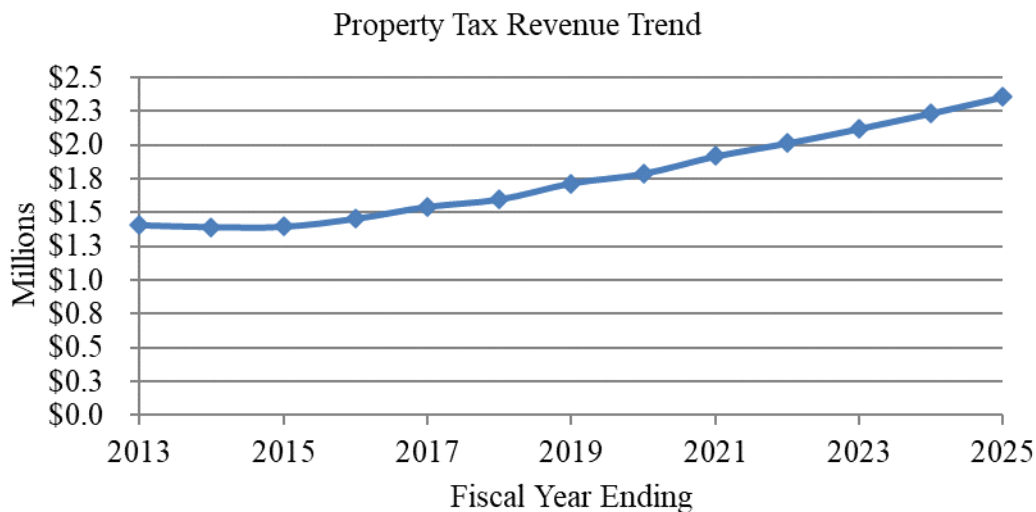
Revenue

The FYE 2024 budget includes total revenue of \$9.7 million, which is an increase of 12.6% as compared to the FYE 2023 budget. The FYE 2025 budget includes total revenue of \$10 million, which is an increase of 3.4% as compared to the FYE 2024 budget.

Total Revenue Summary					
	FYE 2023	FYE 2024	% Change	FYE 2025	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Water	\$ 2,406,320	\$ 2,509,538	4.3%	\$ 2,567,598	2.3%
Collections	\$ 1,143,679	\$ 1,562,445	36.6%	\$ 1,623,538	3.9%
Treatment	\$ 1,792,563	\$ 2,059,774	14.9%	\$ 2,140,253	3.9%
Fire & Ambulance	\$ 3,257,620	\$ 3,554,007	9.1%	\$ 3,686,300	3.7%
District Total	\$ 8,600,182	\$ 9,685,764	12.6%	\$ 10,017,689	3.4%

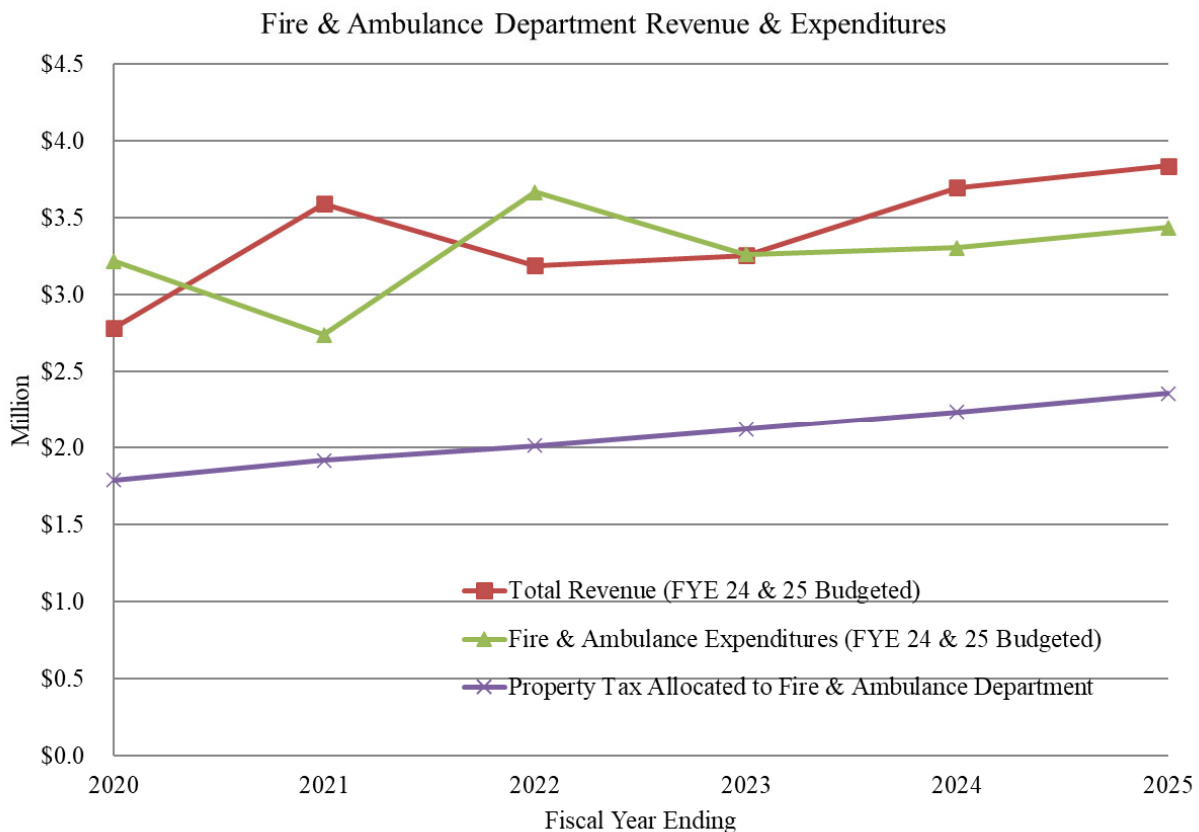
The District's Fire Department including Ambulance services are funded by a combination of property taxes and a special tax (Fire Availability Fee) that was established in 1980 and ambulance fees and charges. For FYE 2024 and 2025, all of the anticipated property tax revenue has been allocated to fund the Fire Department and Ambulance Services.

Property tax revenues are showing a slight improvement. The District anticipates property tax revenue for FYE 2024 to increase 5.4% from the budgeted amount for FYE 2023. The following chart shows the historical actual property tax revenue for the District going back to 2013, the budgeted amount for FYE 2023 and the estimated property tax revenue for FYE 2024 and 2025.

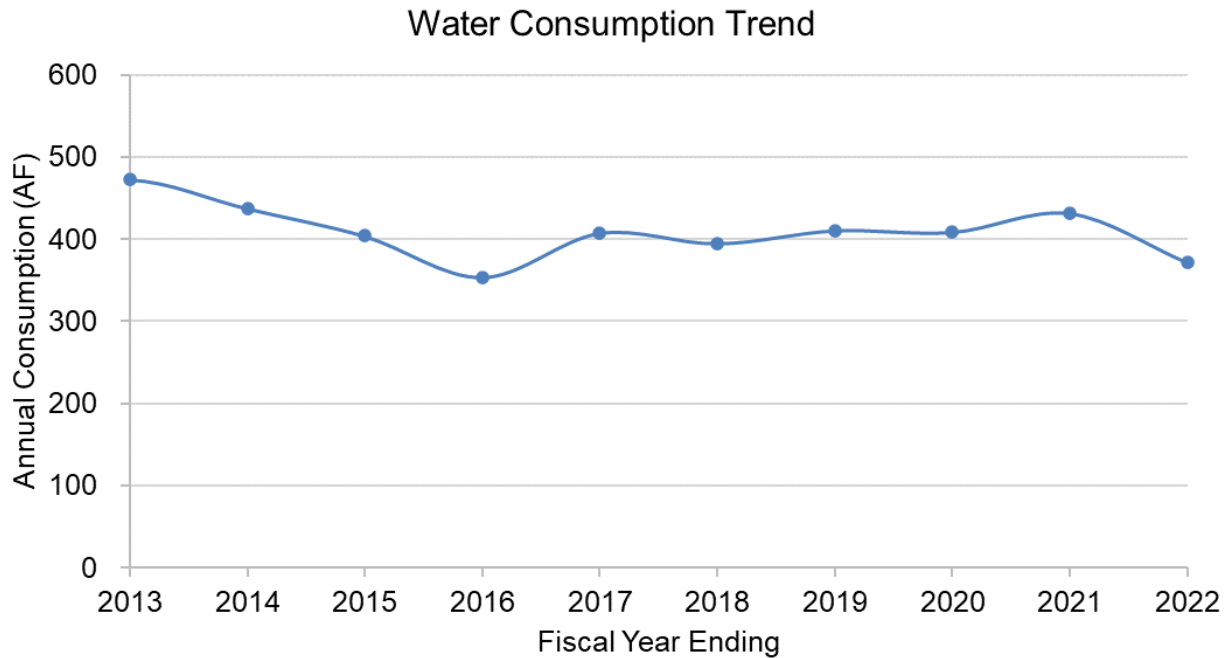


Fiscal Year Ending	Amount	% Change
2013	\$1,406,699	1%
2014	\$1,392,109	-1%
2015	\$1,395,269	0.2%
2016	\$1,454,179	4.2%
2017	\$1,543,080	6.1%
2018	\$1,597,469	3.5%
2019	\$1,717,154	7.5%
2020	\$1,788,035	4.1%
2021	\$1,917,159	7.2%
2022	\$2,013,323	5.0%
2023	\$2,121,805	5.4%
2024	\$2,236,134	5.4%
2025	\$2,356,622	5.4%

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 and Ambulance Department. The Fire and Ambulance Department historical revenue and expenditures are shown graphically in the following figure.



The following chart shows the historical water consumption for 2013-2022.



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.

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 2024 budget includes total expenses of \$8.4 million which reflects a 4.5% increase from the FYE 2023 budget. The FYE 2025 budget includes total expenses of \$8.7 million which reflects a 4.1% increase from the FYE 2024 budget.

Expenditure Summary by Department (Including Depreciation Expense)

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Water	\$ 2,031,137	\$ 2,063,639	1.6%	\$ 2,164,018	4.9%
Collections	\$ 992,314	\$ 1,129,316	13.8%	\$ 1,182,260	4.7%
Treatment	\$ 1,419,585	\$ 1,620,664	14.2%	\$ 1,677,844	3.5%
Fire & Ambulance	\$ 3,546,523	\$ 3,532,211	-0.4%	\$ 3,665,419	3.8%
District Total	\$ 7,989,558	\$ 8,345,830	4.5%	\$ 8,689,541	4.1%

Expenditure Summary

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 5,094,752	\$ 5,188,060	1.8%	\$ 5,395,582	4.0%
Operations & Maintenance	\$ 1,457,247	\$ 1,658,122	13.8%	\$ 1,724,447	4.0%
Administrative Services	\$ 332,335	\$ 344,119	3.5%	\$ 357,884	4.0%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 955,225	\$ 1,005,529	5.3%	\$ 1,061,628	5.6%
District Total	\$ 7,989,558	\$ 8,345,830	4.5%	\$ 8,689,542	4.1%

Administrative Expenditure Summary

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 815,053	\$ 762,178	-6.5%	\$ 792,665	4.0%
Services and Supplies	\$ 332,335	\$ 344,119	3.5%	\$ 357,884	4.0%
Depreciation Expense	\$ 4,212	\$ 17,623	318.4%	\$ 17,851	1.3%
District Total	\$ 1,151,600	\$ 1,123,921	-2.4%	\$ 1,168,400	4.0%

Water Expenditure Summary

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 633,797	\$ 667,547	5.3%	\$ 694,249	4.0%
Operations & Maintenance	\$ 534,603	\$ 572,369	7.1%	\$ 595,264	4.0%
Administrative Services	\$ 552,769	\$ 502,350	-9.1%	\$ 521,966	3.9%
Depreciation Expense	\$ 309,968	\$ 321,373	3.7%	\$ 352,539	9.7%
District Total	\$ 2,031,137	\$ 2,063,639	1.6%	\$ 2,164,018	4.9%

Wastewater Collections Expenditure Summary

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 448,468	\$ 480,417	7.1%	\$ 499,633	4.0%
Operations & Maintenance	\$ 156,772	\$ 197,333	25.9%	\$ 205,226	4.0%
Administrative Services	\$ 184,256	\$ 226,026	22.7%	\$ 235,067	4.0%
Depreciation Expense	\$ 202,818	\$ 225,541	11.2%	\$ 242,334	7.4%
District Total	\$ 992,314	\$ 1,129,316	13.8%	\$ 1,182,260	4.7%

Wastewater Treatment Expenditure Summary

	FYE 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 554,072	\$ 589,973	6.5%	\$ 613,572	4.0%
Operations & Maintenance	\$ 373,105	\$ 486,707	30.4%	\$ 506,175	4.0%
Administrative Services	\$ 184,256	\$ 226,026	22.7%	\$ 235,067	4.0%
Depreciation Expense	\$ 308,152	\$ 317,958	3.2%	\$ 323,030	1.6%
District Total	\$ 1,419,585	\$ 1,620,664	14.2%	\$ 1,677,844	3.5%

Fire & Ambulance Expenditure Summary

	FYE 2023	FYE 2024	% Change	FYE 2025	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Personnel Expense	\$ 2,643,362	\$ 2,687,946	1.7%	\$ 2,795,463	4.0%
Operations & Maintenance	\$ 392,767	\$ 401,713	2.3%	\$ 417,782	4.0%
Administrative Services	\$ 230,319	\$ 169,519	-26.4%	\$ 176,300	4.0%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 130,075	\$ 123,033	-5.4%	\$ 125,874	2.3%
District Total	\$ 3,546,523	\$ 3,532,211	-0.4%	\$ 3,665,419	3.8%

***Beginning in the FYE 2024 the District is combining the Ambulance and Fire Department budgets.**

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 2024 and 2025 budget includes 24 full-time equivalent (FTE) positions. The FYE 2024 budget includes a total personnel expense of \$5.2 million which reflects a 1.8% increase from the FYE 2023 budget. The FYE 2025 budget includes total personnel expense of \$5.4 million which reflects a 4% increase from the FYE 2024 budget. Increases in personnel expense are primarily due to increases in salaries, pension expense and health insurance.

The FYE 2024 budget includes a 4% 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 from January to January with a future floor of 0% and maximum of 4%.

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 (9 Full Time Miscellaneous)
- 2.0% @ 62 (8 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 2024 CalPERS Pension Contribution Rates				
Plan	Employer	Employee	Total	Number of Employees
Miscellaneous - Classic	15.95%	7.96%	23.91%	9
Miscellaneous - PEPRAs	7.68%	7.75%	15.43%	8
Safety – Classic	36.10%	8.99%	36.10%	6 FT + 4 PT
Safety - PEPRAs	13.54%	13.75%	27.29%	2 FT + 7 PT

*Misc. Classic UAL is \$4.6M over next 13 years. Safety Classic UAL is \$3.5M over next 15 years.

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 2024 and 2025 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 = \$22,222
 Water Division = \$25,926
 Wastewater Division = \$40,741
 Fire Department (Miscellaneous) = \$11,111

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 2024 and 2025 budgets include total capital expenditures of \$3.4 million and \$2.3 million respectively. The projects are funded by the Capital Improvement Plan Reserve Funds.

Capital Improvement Plan Summary		
	FYE 2024	FYE 2025
	Budget	Budget
Administration	\$ 29,700	\$ 34,700
Water	\$ 2,421,000	\$ 1,466,500
Collections	\$ 230,000	\$ 120,000
Treatment	\$ 565,000	\$ 590,000
Fire & Ambulance	\$ 179,800	\$ 40,000
District Total	\$ 3,425,500	\$ 2,251,200

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.

Conclusion

The FYE 2024 and 2025 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 2024 and 2025 for each fund.

A Comparative Statement of Revenues, Expenses and Change in Net Position is also included for each fund that shows the FYE 2021 and 2022 actuals compared to the FYE 2023, 2024 and 2025 Budgets.

FYE 2024 Budget

Combined Statements of Revenues, Expenses and Changes in Net Position

	Water	Wastewater Collection	Wastewater Treatment	Fire & Ambulance	Total
<u>OPERATING REVENUES</u>					
Service Charges	1,467,421	1,126,622	959,715	\$650,000	4,203,758
Usage Charges	915,619	-	157,999	-	1,073,618
Property Tax	-	-	-	2,236,134	2,236,134
Arrowbear & GVL Charges	-	427,186	648,770	-	1,075,956
PP-GEMT IGT & Other Reimbursements	-	-	-	370,000	370,000
Other Revenues	50,000	16,200	13,800	29,000	109,000
Total Operating Revenues	2,433,040	1,570,008	1,780,283	3,285,134	9,068,465
<u>OPERATING EXPENSES</u>					
Personnel Expense*	667,547	480,417	589,973	2,687,946	4,425,882
Operations & Maintenance	572,369	197,333	486,707	401,713	1,658,122
Administrative Services**	502,350	226,026	226,026	169,519	1,123,921
Uncollectible Accounts Expense	-	-	-	150,000	150,000
Depreciation Expense	321,373	225,541	317,958	123,033	987,906
Total Operating Expenses	2,063,639	1,129,316	1,620,664	3,532,211	8,345,830
NET OPERATING INCOME	369,401	440,692	159,620	(247,077)	722,635
<u>NON-OPERATING REVENUES</u>					
Availability Charges	40,000	7,560	6,440	205,000	259,000
Investment Income	35,000	15,000	18,000	16,000	84,000
Miscellaneous Income	5,000	810	690	-	6,500
Arrowbear & GVL CIP	-	-	248,487	-	248,487
Leasing Revenue	5,873	5,873	5,873	47,873	65,493
Interest on Long-term Debt	(\$9,375)	(\$36,807)	-	-	(46,181)
Total Non-operating Revenue	76,499	(7,563)	279,490	268,873	617,298
NET INCOME (LOSS)	445,899	433,129	439,110	21,796	1,339,934
<u>TOTAL REVENUES</u>	2,509,538	1,562,445	2,059,774	3,554,007	9,685,764
<u>TOTAL EXPENSES</u>	2,063,639	1,129,316	1,620,664	3,532,211	8,345,830
CHANGE IN NET POSITION	445,899	433,129	439,110	21,796	1,339,934
<u>CASH CONSIDERATIONS</u>					
Depreciation Non-Cash Expense	321,373	225,541	317,958	123,033	987,906
Uncollectible Accounts Non-Cash Expense	-	-	-	150,000	150,000
Principal Loan Payments	(\$79,959)	(\$132,773)	-	-	(212,732)
Capital Projects & Fixed Assets	(2,421,000)	(230,000)	(565,000)	(179,800)	(3,395,800)
CHANGE IN CASH BALANCE	(1,733,687)	295,897	192,068	115,029	(1,130,692)

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2025 Budget

Combined Statements of Revenues, Expenses and Changes in Net Position

	Water	Wastewater Collection	Wastewater Treatment	Fire & Ambulance	Total
<u>OPERATING REVENUES</u>					
Service Charges	1,484,179	1,171,687	998,104	\$674,000	4,327,969
Usage Charges	952,243	-	164,319	-	1,116,562
Property Tax	-	-	-	2,356,622	2,356,622
Arrowbear & GVL Charges	-	438,874	672,809	-	1,111,683
PP-GEMT IGT & Other Reimbursements	-	-	-	353,000	353,000
Other Revenues	52,000	16,848	14,352	29,200	112,400
Total Operating Revenues	2,488,422	1,627,409	1,849,583	3,412,822	9,378,236
<u>OPERATING EXPENSES</u>					
Personnel Expense*	694,249	499,633	613,572	2,795,463	4,602,917
Operations & Maintenance	595,264	205,226	506,175	417,782	1,724,447
Administrative Services**	521,966	235,067	235,067	176,300	1,168,400
Uncollectible Accounts Expense	-	-	-	150,000	150,000
Depreciation Expense	352,539	242,334	323,030	125,874	1,043,777
Total Operating Expenses	2,164,018	1,182,260	1,677,844	3,665,419	8,689,541
NET OPERATING INCOME	324,404	445,148	171,739	(252,597)	688,695
<u>NON-OPERATING REVENUES</u>					
Availability Charges	40,000	7,862	6,698	207,050	261,610
Investment Income	35,000	15,600	18,720	16,640	85,960
Miscellaneous Income	5,000	842	718	-	6,560
Arrowbear & GVL CIP	-	-	258,426	-	258,426
Leasing Revenue	6,108	6,108	6,108	49,788	68,112
Interest on Long-term Debt	(\$6,932)	(\$34,284)	-	-	(\$41,216)
Total Non-operating Revenue	79,176	(3,871)	290,670	273,478	639,453
NET INCOME (LOSS)	403,580	441,277	462,409	20,881	1,328,148
<u>TOTAL REVENUES</u>	2,567,598	1,623,538	2,140,253	3,686,300	10,017,689
<u>TOTAL EXPENSES</u>	2,164,018	1,182,260	1,677,844	3,665,419	8,689,541
CHANGE IN NET POSITION	403,580	441,277	462,409	20,881	1,328,148
<u>CASH CONSIDERATIONS</u>					
Depreciation Non-Cash Expense	352,539	242,334	323,030	125,874	1,043,777
Uncollectible Accounts Non-Cash Expense	-	-	-	150,000	150,000
Principal Loan Payments	(\$82,402)	(\$135,295)	-	-	(217,697)
Capital Projects & Fixed Assets	(1,466,500)	(120,000)	(590,000)	(40,000)	(2,216,500)
CHANGE IN CASH BALANCE	(792,783)	428,316	195,439	256,755	87,728

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2024 and 2025 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Combined Total District

DISTRICT TOTAL	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget		
<u>OPERATING REVENUES</u>									
Service Charges	3,795,224	3,976,338	3,966,721	4,630,944	4,327,969	664,223	17%	(302,976)	-7%
Usage Charges	1,069,394	994,320	1,032,866	1,073,618	1,116,562	40,752	4%	42,945	4%
Property Tax	1,916,714	2,036,001	2,076,943	2,236,134	2,356,622	159,191	8%	120,488	5%
Arrowbear & GVL Charges	405,519	502,184	466,639	648,770	1,111,683	182,131	39%	462,913	71%
GEMT, IGT & Other Reimbursements	194,653	80,833	385,000	370,000	353,000	(15,000)	-4%	(17,000)	-5%
Other Revenues	715,422	260,970	90,910	109,000	112,400	18,090	20%	3,400	3%
Total Operating Revenues	8,096,926	7,850,646	8,019,079	9,068,465	9,378,236	1,049,386	13%	309,770	3%
<u>OPERATING EXPENSES</u>									
Personnel Expense*	4,771,252	4,688,957	5,094,752	5,188,060	5,395,582	93,308	2%	207,522	4%
Operations & Maintenance	1,467,388	1,552,940	1,457,247	1,658,122	1,724,447	200,875	14%	66,325	4%
Administrative Services**	276,759	313,944	336,547	361,743	375,735	25,196	7%	13,993	4%
Uncollectible Accounts Expense	52,172	178,642	150,000	150,000	150,000	-	0%	-	0%
Depreciation Expense	912,494	922,602	951,013	987,906	1,043,777	36,893	4%	55,872	6%
Total Operating Expenses	7,480,064	7,657,085	7,989,558	8,345,830	8,689,542	356,272	4%	343,711	4%
NET OPERATING INCOME	616,862	193,561	29,521	722,635	688,694	693,115	2348%	(33,941)	-5%
<u>NON-OPERATING REVENUES</u>									
Availability Charges	259,147	258,017	261,020	259,000	261,610	(2,020)	-1%	2,610	1%
Investment Income	26,383	23,532	69,484	84,000	85,960	14,517	21%	1,960	2%
Miscellaneous Income	37,501	43,733	12,179	6,500	6,560	(5,679)	-47%	60	1%
Arrowbear & GVL CIP	197,097	248,652	282,750	248,487	258,426	(34,263)	-12%	9,939	4%
Leasing Revenue	21,186	21,836	17,025	65,493	68,112	48,468	285%	2,620	4%
Gain/(Loss) on Disposal of Assets	(57,722)	10,437	-	-	-	-	-	-	-
Interest on Long-term Debt	(61,286)	(56,636)	(61,354)	(46,181)	(41,216)	15,173	-25%	4,965	-11%
Total Non-operating Revenue	422,306	549,571	581,103	617,298	639,453	36,195	6%	22,154	4%
NET INCOME (LOSS)	1,039,169	743,132	610,624	1,339,934	1,328,147	729,310	119%	(11,787)	-1%
<u>TOTAL REVENUES</u>	8,519,233	8,400,217	8,600,182	9,685,764	10,017,689	1,085,581	13%	331,925	3%
<u>TOTAL EXPENSES</u>	7,480,064	7,657,085	7,989,558	8,345,830	8,689,542	356,272	4%	343,711	4%
CHANGE IN NET POSITION	1,039,169	743,132	610,624	1,339,934	1,328,147	729,310	119%	(11,787)	-1%
<u>CASH CONSIDERATIONS</u>									
Depreciation Non-Cash Expense	912,494	922,602	951,013	987,906	1,043,777	36,893	4%	55,872	6%
Uncollectible Accounts Non-Cash Expense	52,172	178,642	150,000	150,000	150,000	-	0%	-	0%
Principal Loan Payments	(197,642)	(202,231)	(206,936)	(212,732)	(217,697)	(5,796)	3%	(4,965)	2%
Capital Projects & Fixed Assets	(900,629)	(847,838)	(1,515,000)	(3,395,800)	(2,216,500)	(1,880,800)	124%	1,179,300	-35%
CHANGE IN CASH BALANCE	905,563	794,307	(10,299)	(1,130,693)	87,727	(1,120,393)	10878%	1,218,420	-108%

* Includes Administration Department Personnel Expense.

** Does not include Personnel Expense for Administration Department.

FYE 2024 and 2025 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Water Proprietary Fund

WATER PROPRIETARY FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget
<u>OPERATING REVENUES</u>							
Service Charges	1,307,263	1,360,801	1,410,982	1,467,421	1,484,179	56,439	16,758
Usage Charges	917,649	851,401	880,298	915,619	952,243	35,321	36,625
Other Revenues	40,324	45,500	48,925	50,000	52,000	1,075	2,000
Total Operating Revenues	2,265,236	2,257,702	2,340,205	2,433,040	2,488,422	92,835	4% 55,382 2%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	608,625	609,363	633,797	667,547	694,249	33,750	26,702
Operations & Maintenance	538,650	538,423	534,603	572,369	595,264	37,766	22,895
Administrative Services**	442,147	528,652	552,769	502,350	521,966	(50,419)	19,616
Depreciation Expense	290,720	299,815	309,968	321,373	352,539	11,405	31,166
Total Operating Expenses	1,880,142	1,976,253	2,031,137	2,063,639	2,164,018	32,502	2% 100,379 5%
NET OPERATING INCOME	385,094	281,449	309,068	369,401	324,404	60,332	(44,997)
<u>NON-OPERATING REVENUES</u>							
Availability Charges	41,188	39,863	42,000	40,000	40,000	(2,000)	-
Investment Income	11,668	10,131	25,500	35,000	35,000	9,500	-
Miscellaneous Income	2,000	2,622	5,000	5,000	5,000	-	-
Gain/(Loss) on Disposal of Capital Assets	4,441	-	-	-	-	-	-
Leasing Revenue	21,186	21,836	5,675	5,873	6,108	-	-
Interest on Long-term Debt	(15,945)	(13,650)	(12,060)	(9,375)	(6,932)	2,685	2,443
Total Non-operating Revenue	64,538	60,802	66,115	76,499	79,176	10,384	16% 2,443 3%
NET INCOME (LOSS)	449,632	342,251	375,183	445,899	403,580	70,716	(42,554)
<u>TOTAL REVENUES</u>	2,329,774	2,318,504	2,406,320	2,509,538	2,567,598	103,218	4% 57,825 2%
<u>TOTAL EXPENSES</u>	1,880,142	1,976,253	2,031,137	2,063,639	2,164,018	32,502	2% 100,379 5%
CHANGE IN NET POSITION	449,632	342,251	375,183	445,899	403,580	70,716	(42,554)
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	290,720	299,815	309,968	321,373	352,539	11,405	31,166
Principal Loan Payments	(73,077)	(75,299)	(77,593)	(79,959)	(82,402)	(2,367)	(2,443)
Capital Projects & Fixed Assets	(110,694)	(19,434)	(630,000)	(2,421,000)	(1,466,500)	(1,791,000)	954,500
CHANGE IN CASH BALANCE	556,581	547,333	(22,441)	(1,733,687)	(792,783)	(1,711,246)	940,669

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2024 and 2025 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Wastewater Collections Proprietary Fund

WASTEWATER COLLECTIONS PROPRIETARY FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget
<u>OPERATING REVENUES</u>							
Service Charges	1,100,051	1,178,160	1,160,519	1,553,808	1,610,561	393,289	56,752
Usage Charges	-	-	-	-	-	-	-
Other Revenues	26,228	28,307	7,441	16,200	16,848	8,759	648
Total Operating Revenues	1,126,279	1,206,467	1,167,960	1,570,008	1,627,409	402,048	34% 57,400 4%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	362,142	439,186	448,468	480,417	499,633	31,949	19,217
Operations & Maintenance	118,693	130,958	156,772	197,333	205,226	40,561	7,893
Administrative Services**	127,731	178,739	184,256	226,026	235,067	41,770	9,041
Depreciation Expense	198,388	201,164	202,818	225,541	242,334	22,723	16,793
Total Operating Expenses	806,954	950,048	992,314	1,129,316	1,182,260	137,003	14% 52,944 4%
NET OPERATING INCOME	319,325	256,419	175,646	440,692	445,148	265,046	4,456
<u>NON-OPERATING REVENUES</u>							
Availability Charges	14,411	8,229	8,033	7,560	7,862	(473)	302
Investment Income	4,962	3,666	10,444	15,000	15,600	4,557	600
Miscellaneous Income	720	781	862	810	842	(52)	32
Gain/(Loss) on Disposal of Capital Assets	(8,626)	-	-	-	-	-	-
Leasing Revenue	-	-	5,675	5,873	6,108	-	-
Interest on Long-term Debt	(45,341)	(42,986)	(49,294)	(36,807)	(\$34,284)	12,488	2,523
Total Non-operating Revenue	(33,874)	(30,310)	(24,281)	(7,563)	(3,871)	16,519	-68% 3,457 -89%
NET INCOME (LOSS)	285,451	226,109	151,366	433,129	441,277	281,565	7,914
TOTAL REVENUES	1,092,405	1,176,157	1,143,679	1,562,445	1,623,538	418,567	37% 60,858 4%
TOTAL EXPENSES	806,954	950,048	992,314	1,129,316	1,182,260	137,003	14% 52,944 4%
CHANGE IN NET POSITION	285,451	226,109	151,366	433,129	441,277	281,565	7,914
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	198,388	201,164	202,818	225,541	242,334	22,723	16,793
Principal Loan Payments	(124,565)	(126,932)	(129,344)	(132,773)	(\$135,295)	(3,429)	(2,523)
Capital Projects & Fixed Assets	(177,190)	(64,320)	(195,000)	(230,000)	(120,000)	(35,000)	110,000
CHANGE IN CASH BALANCE	182,084	236,021	29,840	295,897	428,316	265,859	132,184

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2024 and 2025 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Wastewater Treatment Proprietary Fund

WASTEWATER TREATMENT PROPRIETARY FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget
<u>OPERATING REVENUES</u>							
Service Charges	793,739	793,739	864,820	959,715	998,104	94,895	38,389
Usage Charges	151,745	142,919	152,568	157,999	164,319	5,431	6,320
Arrowbear & GVL Charges	405,519	502,184	466,639	648,770	672,809	182,131	24,039
Other Revenues	5,383	5,383	5,544	13,800	14,352	8,256	552
Total Operating Revenues	1,356,386	1,444,225	1,489,571	1,780,283	1,849,583	290,712 20%	69,300 4%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	497,822	533,895	554,072	589,973	613,572	35,901	23,599
Operations & Maintenance	402,645	393,791	373,105	486,707	506,175	113,602	19,468
Administrative Services**	137,556	176,085	184,256	226,026	235,067	41,770	9,041
Depreciation Expense	285,609	281,265	308,152	317,958	323,030	9,806	5,072
Total Operating Expenses	1,323,633	1,385,036	1,419,585	1,620,664	1,677,844	201,079 14%	57,180 3%
NET OPERATING INCOME	32,754	59,189	69,986	159,620	171,739	89,634	12,120
<u>NON-OPERATING REVENUES</u>							
Availability Charges	-	5,987	5,987	6,440	6,698	453	258
Investment Income	5,146	4,553	7,938	18,000	18,720	10,062	720
Miscellaneous Income	-	-	642	690	718	48	28
Arrowbear & GVL CIP	197,097	248,652	282,750	248,487	258,426	(34,263)	9,939
Gain/(Loss) on Disposal of Assets	(53,537)	10,437	-	-	-	-	-
Leasing Revenue	-	-	5,675	5,873	6,108	-	-
Total Non-operating Revenue	148,706	269,629	302,992	279,490	290,670	(23,700) -8%	10,945 4%
NET INCOME (LOSS)	181,460	328,818	372,978	439,110	462,409	65,934	23,064
TOTAL REVENUES	1,505,092	1,713,854	1,792,563	2,059,774	2,140,253	267,012 15%	80,244 4%
TOTAL EXPENSES	1,323,633	1,385,036	1,419,585	1,620,664	1,677,844	201,079 14%	57,180 3%
CHANGE IN NET POSITION	181,460	328,818	372,978	439,110	462,409	65,934	23,064
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	285,609	281,265	308,152	317,958	323,030	9,806	5,072
Capital Projects & Fixed Assets	(537,081)	(618,154)	(650,000)	(565,000)	(590,000)	85,000	(25,000)
CHANGE IN CASH BALANCE	(70,013)	(8,071)	31,130	192,068	195,439	160,740	3,136

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

FYE 2024 and 2025 Budget

Comparative Statements of Revenues, Expenses and Changes in Net Position

Fire & Ambulance Fund

FIRE & AMBULANCE GOVERNMENTAL FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget
<u>OPERATING REVENUES</u>							
Property Tax	1,916,714	2,036,001	2,076,943	2,236,134	2,356,622	159,191	120,488
Service Charges	594,171	643,638	530,400	650,000	674,000	119,600	24,000
PP-GEMT IGT & Other Reimbursements	194,653	80,833	385,000	370,000	353,000	(15,000)	(17,000)
Other Revenues	643,487	181,780	29,000	29,000	29,200	-	200
Total Operating Revenues	3,349,025	2,942,252	3,021,343	3,285,134	3,412,822	263,791	9% 127,688 4%
<u>OPERATING EXPENSES</u>							
Salaries and Benefits*	2,607,132	2,307,798	2,643,362	2,687,946	2,795,463	44,584	107,518
Operations & Maintenance	407,400	489,768	392,767	401,713	417,782	8,946	16,069
Administrative Services**	252,838	234,423	230,319	169,519	176,300	(60,800)	6,781
Uncollectible Accounts Expense	52,172	178,642	150,000	150,000	150,000	-	-
Depreciation Expense	137,777	140,358	130,075	123,033	125,874	(7,042)	2,841
Total Operating Expenses	3,457,318	3,350,989	3,546,523	3,532,211	3,665,419	(14,312)	0% 133,208 4%
NET OPERATING INCOME	(108,293)	(408,737)	(525,180)	(247,077)	(252,597)	278,103	(5,520)
<u>NON-OPERATING REVENUES</u>							
Availability Charges	203,548	203,938	205,000	205,000	207,050	-	2,050
Investment Income	4,607	5,182	25,602	16,000	16,640	(9,602)	640
Miscellaneous & Lease Income	34,781	40,330	5,675	47,873	49,788	42,198	1,915
Total Non-operating Revenue	242,936	249,450	236,277	268,873	273,478	32,596	14% 4,605 2%
NET INCOME (LOSS)	134,643	(159,287)	(288,903)	21,796	20,881	310,699	(915)
<u>TOTAL REVENUES</u>	3,591,961	3,191,702	3,257,620	3,554,007	3,686,300	296,387	9% 132,293 4%
<u>TOTAL EXPENSES</u>	3,457,318	3,350,989	3,546,523	3,532,211	3,665,419	(14,312)	0% 133,208 4%
CHANGE IN NET POSITION	134,643	(159,287)	(288,903)	21,796	20,881	310,699	(915)
<u>CASH CONSIDERATIONS</u>							
Depreciation Non-Cash Expense	137,777	140,358	130,075	123,033	125,874	(7,042)	2,841
Uncollectible Accounts Non-Cash Expense	52,172	178,642	150,000	150,000	150,000	-	-
Capital Projects & Fixed Assets	(75,664)	(145,930)	(40,000)	(179,800)	(40,000)	(139,800)	139,800
CHANGE IN CASH BALANCE	248,928	13,783	(48,828)	115,029	256,755	163,857	141,726

* Does not include Personnel Expense for Administration Department.

**Administrative Expense includes Personnel Expense for Administration Department.

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	2023-24	2024-25	2025-26	2026-27	2027-28
Water	3%	TBD	TBD	TBD	TBD
Wastewater	3%	TBD	TBD	TBD	TBD

Projections for personnel and other operating expenses include maximum anticipated increases in accordance with the recent rate study and other known or anticipated factors. Operating projections suggest that the Water and Wastewater Enterprises are meeting all their cash reserve funding goals. Please see the Fund Balance section of this budget for further information.

Fund Balance Summary as of May 31, 2023

Fund Balances as of May 31, 2023	
Fire & Ambulance Department	
Fire & Ambulance Department Operating Fund	2,314,174
Recommended Operating Fund Target (6 Months Operating Expenses)	1,583,636
Fire & Ambulance Department Operating Fund, Above or (Below) Target	730,538
Wastewater Division	
Wastewater Capital Improvement Project Reserve	2,215,070
Wastewater System Connection & Capacity Charges	11,630
CWSRF Loan Agreement 14-813 Debt Reserve (Restricted for SLS 1-3 Debt Service)	171,537
Wastewater Operating Reserve Fund	619,190
Recommended Operating Reserve Fund Target (4 Months Operating Expenses)	619,190
Wastewater Operating Reserve, Fully Funded or (Below Target)	Fully Funded
Green Valley Lake (GVL) Wastewater Division	
Wastewater Capital Improvement Project Reserve	2,134,735
Wastewater System Connection & Capacity Charges	-
Wastewater Operating Reserve Fund	350,000
Recommended Operating Reserve Fund Target (4 Months Operating Expenses)	350,000
GVL Wastewater Operating Reserve, Fully Funded or (Below Target)	Fully Funded
Water Division	
Water Capital Improvement Project Reserve	2,173,816
Water System Connection & Capacity Charges	155,580
Water Infrastructure R&R Reserve (MFC & AMR SRF Debt Reserve)	89,334
Water Operating Reserve	561,875
Recommended Operating Reserve Fund Target (4 Months Operating Expenses)	561,875
Water Operating Reserve, Fully Funded or (Below Target)	Fully Funded
Assessment Districts Restricted Funds	
Water Assessment District No. 10 Construction Funds	26,421
Water Assessment District No. 10 O&M	36,145
Subtotal Assessment Districts	62,566
Total District Designated & Operating Reserve Funds	10,796,941
Assessment District Funds	62,566
Combined Pooled Cash	10,859,507
Checking Account (General)	362,482
LAIF - Investment	9,294,387
MBS Investments (Laddered CDs)	1,196,644
York Insurance Deposit / Sedgwick	4,994
Petty Cash	1,000
Combined Pooled Cash	10,859,507

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 District budgets were used as the basis upon which the 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 demonstrated that adjustments in the water and wastewater rates were 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 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 current rate structure, the same base charge and volumetric rate will be applicable to all customers. Under the rate structure, the costs of repairing and replacing water infrastructure will be recovered from the District's base charge.

The 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 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. The currently approved water and wastewater rates are identified in the tables below.

CURRENT RESIDENTIAL, COMMERCIAL, AND IRRIGATION CUSTOMERS’ MONTHLY WATER BASE CHARGE RATES (\$/METER SIZE)					
Meter Size	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027
5/8” x 3/4”	\$38.49	TBD	TBD	TBD	TBD
1”	\$88.93	TBD	TBD	TBD	TBD
1 1/2”	\$172.99	TBD	TBD	TBD	TBD
2”	\$273.87	TBD	TBD	TBD	TBD
3”	\$542.88	TBD	TBD	TBD	TBD

CURRENT PRIVATE FIRE SERVICE WATER METER BASE CHARGE (\$/METER SIZE)					
Meter Size	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027
1” and smaller	\$3.60	TBD	TBD	TBD	TBD
1 1/2”	\$6.07	TBD	TBD	TBD	TBD
2”	\$10.34	TBD	TBD	TBD	TBD
3”	\$25.63	TBD	TBD	TBD	TBD
4”	\$52.00	TBD	TBD	TBD	TBD
6”	\$146.66	TBD	TBD	TBD	TBD
8”	\$309.92	TBD	TBD	TBD	TBD

CURRENT WATER VOLUMETRIC RATES (\$/CF)*				
7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027
\$0.0544	TBD	TBD	TBD	TBD

*One cubic foot (CF) = 7.48 gallons.

CURRENT RESIDENTIAL AND COMMERCIAL WASTEWATER RATES AND CHARGES					
	July 1, 2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027
Monthly Base Charge (\$/EDU)*	\$57.38	TBD	TBD	TBD	TBD
Wastewater Volumetric Rate (\$/CF)	\$0.0112	TBD	TBD	TBD	TBD

*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.

For FYE 2023, the cost of CLAWA imported water is \$3.68 per hundred cubic feet (HCF) or

\$1,603 per acre foot (AF). The District currently charges its retail customers \$5.44 per HCF or \$2,370 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.

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 • Implement SB 998 (Restrictions on 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 2023	FYE 2024	% Change	FYE 2025	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Personnel Expense	\$ 815,053	\$ 762,178	-6.5%	\$ 792,665	4.0%
Services and Supplies	\$ 332,335	\$ 344,119	3.5%	\$ 357,884	4.0%
Depreciation Expense	\$ 4,212	\$ 17,623	318.4%	\$ 17,851	1.3%
District Total	\$ 1,151,600	\$ 1,123,921	-2.4%	\$ 1,168,400	4.0%

ADMINISTRATION	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2024 vs.	FYE 2025 vs.		
	Actual	Actual	Budget	Budget	Budget	FYE 2023	FYE 2024		
						Budget	Budget		Budget
Wages	447,609	498,631	502,006	497,644	517,550	(4,362)	-1%	19,906	4%
Medicare Tax (FICA)	6,487	6,946	7,062	7,216	7,504	154	2%	289	4%
Workers Comp	4,041	3,268	(881)	5,100	5,304	5,980	679%	204	4%
Group Insurance	57,404	44,775	66,530	65,408	68,025	(1,122)	-2%	2,616	4%
CalPERS Retirement*	179,990	245,095	240,336	186,810	194,282	(53,526)	-22%	7,472	4%
Director's Compensation	7,200	7,120	9,315	9,000	9,360	(315)	-3%	360	4%
Education & Seminars	2,519	2,759	4,140	9,155	9,521	5,015	121%	366	4%
Memberships & Subscriptions	9,367	10,563	12,963	14,190	14,757	1,227	9%	568	4%
Fees & Permits	10,231	10,225	10,902	10,533	10,954	(369)	-3%	421	4%
Professional Services	173,264	217,356	226,872	238,650	248,196	11,778	5%	9,546	4%
Repair & Maintenance (Main Office)	12,859	19,389	19,944	12,720	13,229	(7,224)	-36%	509	4%
Office Supplies & Expenses	45,657	28,948	30,455	31,058	32,300	603	2%	1,242	4%
Utilities (Electricity, Gas, Internet, Phon	15,662	14,891	17,744	18,814	19,566	1,070	6%	753	4%
Total Administrative Expenses	972,289	1,109,967	1,147,388	1,106,297	1,150,549	(41,091)	-4%	44,252	4%

*Additional lump sum UAL payment of \$22,222.

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 2024-2025 budgets:

- Water = 45%
- Wastewater Collections = 20%
- Wastewater Treatment = 20%
- Fire & Ambulance = 15%

*Change due to additional GVL administration expense and other adjustments for Professional Services not related to Fire Department.

Prior Budget:

- Water = 48%
- Wastewater Collections = 16%
- Wastewater Treatment = 16%
- Fire & Ambulance = 20%

Employee Classifications and Wage Scales

**ADMINISTRATION DIVISION
FYE 2024 HOURLY WAGE SCHEDULE**

Exempt Positions

CLASSIFICATION		STEP				
		A	B	C	D	E
AS2	Hourly	\$46.12	\$47.27	\$48.44	\$49.66	\$50.90
Administration Supervisor,	Monthly	\$7,994	\$8,193	\$8,396	\$8,608	\$8,823
Board Secretary, Treasurer	Annual	\$95,930	\$98,322	\$100,755	\$103,293	\$105,872
AS1	Hourly	\$40.77	\$41.79	\$42.82	\$43.89	\$44.99
Administration Supervisor,	Monthly	\$7,067	\$7,244	\$7,422	\$7,608	\$7,798
Board Secretary, Treasurer	Annual	\$84,802	\$86,923	\$89,066	\$91,291	\$93,579

Non-Exempt Positions

CLASSIFICATION		STEP				
		A	B	C	D	E
A5	Hourly	\$32.12	\$32.92	\$33.74	\$34.58	\$35.44
Customer Account Specialist (Billing)	Monthly	\$5,567	\$5,706	\$5,848	\$5,994	\$6,143
Accounts Payable/Payroll Specialist	Annual	\$66,810	\$68,474	\$70,179	\$71,926	\$73,715
A4	Hourly	\$28.38	\$29.10	\$29.82	\$30.57	\$31.34
Customer Service Specialist	Monthly	\$4,919	\$5,044	\$5,169	\$5,299	\$5,432
Administrative Assistant	Annual	\$59,030	\$60,528	\$62,026	\$63,586	\$65,187
Accounts Payable/Payroll Specialist						
Customer Service Field Representative						
A3	Hourly	\$25.10	\$25.72	\$26.35	\$27.02	\$27.68
Customer Service Specialist	Monthly	\$4,351	\$4,458	\$4,567	\$4,683	\$4,798
Administrative Assistant	Annual	\$52,208	\$53,498	\$54,808	\$56,202	\$57,574
Accounts Payable/Payroll Specialist						
Customer Service Field Representative						
A2	Hourly	\$22.17	\$22.72	\$23.30	\$23.88	\$24.48
Customer Service Specialist	Monthly	\$3,843	\$3,938	\$4,039	\$4,139	\$4,243
Administrative Assistant	Annual	\$46,114	\$47,258	\$48,464	\$49,670	\$50,918
Customer Service Field Representative						
A1	Hourly	\$18.66	\$19.13	\$19.61	\$20.10	\$20.60
Administrative Assistant	Monthly	\$3,234	\$3,316	\$3,399	\$3,484	\$3,571
Customer Service Field Representative	Annual	\$38,813	\$39,790	\$40,789	\$41,808	\$42,848
Water Distribution Grade 1						
Collection System Maintenance Grade 1						

Five-Year Capital Improvement Program (CIP) Plan

Administration Division 5-Year CIP Plan						
Project Description	2024	2025	2026	2027	2028	TOTAL
EOL Computer Workstation Replacements	\$15,000					\$15,000
Replace Fluorescent Lights with LED	\$10,000					\$10,000
Miscellaneous Information Technology	\$2,700	\$ 2,700				\$5,400
Security Camera System Maintenance	\$2,000	\$ 2,000				\$4,000
Replace Administration Building Windows		\$20,000				\$20,000
Replace window treatments		\$ 5,000				\$5,000
Replace Paper Shredder		\$ 5,000				\$5,000
Administration Projects Subtotal	\$29,700	\$34,700	\$0	\$0	\$0	\$64,400

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 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 633,797	\$ 667,547	5.3%	\$ 694,249	4.0%
Operations & Maintenance	\$ 534,603	\$ 572,369	7.1%	\$ 595,264	4.0%
Administrative Services	\$ 552,769	\$ 502,350	-9.1%	\$ 521,966	3.9%
Depreciation Expense	\$ 309,968	\$ 321,373	3.7%	\$ 352,539	9.7%
District Total	\$ 2,031,137	\$ 2,063,639	1.6%	\$ 2,164,018	4.9%

WATER PROPRIETARY FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget		
Wages	338,029	350,185	362,739	385,348	400,762	22,609	6%	15,414	4%
Medicare Tax (FICA)	6,182	4,960	5,009	5,588	5,811	579	12%	224	4%
Workers Comp	24,570	6,750	9,292	14,166	14,732	4,874	52%	567	4%
Group Insurance	47,489	50,321	63,054	56,756	59,026	(6,298)	-10%	2,270	4%
CalPERS Retirement	190,731	195,527	191,812	203,862	212,017	12,050	6%	8,154	4%
Uniforms	1,624	1,619	1,891	1,827	1,900	(64)	-3%	73	4%
Education & Seminars	760	1,031	3,105	3,000	3,120	(105)	-3%	120	4%
Fuel & Oil	8,923	9,109	8,973	11,850	12,324	2,877	32%	474	4%
Property/Liability Insurance	33,744	40,686	45,349	56,826	59,099	11,477	25%	2,273	4%
Memberships & Subscriptions	1,994	2,608	6,873	4,200	4,368	(2,673)	-39%	168	4%
Miscellaneous Supplies, Tools & Expenses	3,972	5,731	8,795	6,050	6,292	(2,745)	-31%	242	4%
Permits & Fees	18,110	28,199	29,337	31,535	32,796	2,198	7%	1,261	4%
Repair & Maintenance (Water System)	62,180	36,878	32,432	46,240	48,090	13,808	43%	1,850	4%
Utilities (Electricity, Gas, Internet, Phone, Trash)	6,064	8,024	7,578	9,600	9,984	2,022	27%	384	4%
Utilities - Power for Pumping	80,059	78,199	91,204	99,720	103,709	8,516	9%	3,989	4%
Vehicle Maintenance	8,886	5,904	6,831	9,800	10,192	2,969	43%	392	4%
Water Purchases	291,357	281,970	265,293	268,480	279,219	3,187	1%	10,739	4%
Water Testing & Analysis	22,247	39,946	28,833	25,068	26,071	(3,765)	-13%	1,003	4%
Administrative Services	442,147	528,652	552,769	508,558	528,900	(44,211)	-8%	20,342	4%
Total Water Expenses	1,589,069	1,676,300	1,721,169	1,748,474	1,818,413	27,305	2%	69,939	4%

*Additional lump sum UAL payment of \$25,926

Employee Classifications and Wage Scales

WATER DIVISION

FYE 2024 HOURLY WAGE SCHEDULE

Non-Exempt Positions

CLASSIFICATION*		STEP				
		A	B	C	D	E
LEAD OPERATOR	Hourly	\$40.58	\$41.60	\$42.64	\$43.70	\$44.79
Water Distribution Grade 3	Monthly	\$7,034	\$7,211	\$7,391	\$7,575	\$7,764
Water Treatment Grade 2	Annual	\$84,406	\$86,528	\$88,691	\$90,896	\$93,163
Collection System Maintenance Grade 1						
OPERATOR 3	Hourly	\$35.87	\$36.76	\$37.68	\$38.63	\$39.58
Water Distribution Grade 3	Monthly	\$6,217	\$6,372	\$6,531	\$6,696	\$6,861
Water Treatment Grade 2	Annual	\$74,610	\$76,461	\$78,374	\$80,350	\$82,326
OPERATOR 2	Hourly	\$30.99	\$31.76	\$32.55	\$33.36	\$34.20
Water Distribution Grade 3	Monthly	\$5,372	\$5,505	\$5,642	\$5,782	\$5,928
Water Treatment Grade 1	Annual	\$64,459	\$66,061	\$67,704	\$69,389	\$71,136
OPERATOR 1	Hourly	\$26.74	\$27.40	\$28.09	\$28.79	\$29.52
Water Distribution Grade 2	Monthly	\$4,635	\$4,749	\$4,869	\$4,990	\$5,117
Water Treatment Grade 1	Annual	\$55,619	\$56,992	\$58,427	\$59,883	\$61,402
OPERATOR IN TRAINING	Hourly	\$23.07	\$23.64	\$24.24	\$24.85	\$25.46
Entry Level / No Certification Required	Monthly	\$3,999	\$4,098	\$4,202	\$4,307	\$4,413
Customer Service Field Representative	Annual	\$47,986	\$49,171	\$50,419	\$51,688	\$52,957
Water Distribution Grade 1						
Collection System Maintenance Grade 1						

Five-Year Capital Improvement Program (CIP) Plan

Water Division 5-Year CIP Plan						
Project Description	2024	2025	2026	2027	2028	TOTAL
Update Water Master Plan	\$ 50,000					\$ 50,000
Replace Rowco Pump Station	\$ 780,000					\$ 780,000
Replace Two Rowco 100K Gallon Tanks	\$ 1,285,000	\$ 1,285,000				\$ 2,570,000
Vehicle & Equipment Storage Building at Harris Property	\$ 120,000					\$ 120,000
Well Site Telemetry	\$ 60,000					\$ 60,000
Replace Water & Fire 50kw Generator shared cost 50%	\$ 50,000					\$ 50,000
Relocate Back Lot Meters (80 Total) 27 / year	\$ 50,000	\$ 50,000	\$ 50,000			\$ 150,000
Groundwater Pumping Equipment Replacements	\$ 15,000	\$ 16,500	\$ 18,150	\$ 19,965	\$ 21,962	\$ 91,577
2.5 Inch Boring Tool	\$ 6,000					\$ 6,000
Transfer Pump Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Nob Hill & CLAWA Tank Interconnection Improvements		\$ 60,000				\$ 60,000
Replace 4X4 Vehicle Unit # 76		\$ 40,000				\$ 40,000
SCADA Communications Improvements		\$ 10,000				\$ 10,000
Nob Hill 0.133 MG Tank Rehabilitation			\$ 60,000			\$ 60,000
Nob Hill 1 MG Tank Rehabilitation				\$ 250,000		\$ 250,000
Replace Portable Compressor and Jackhammer				\$ 30,000		\$ 30,000
Water Division Improvements Subtotal	\$ 2,421,000	\$ 1,466,500	\$ 133,150	\$ 304,965	\$ 26,962	\$ 4,352,577

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	2023	39	\$50,000
Ford 4X4 Plow Truck (Unit #100)	2022	1,500		Utility	2032	1	\$60,000
Case 590 Backhoe (Unit #99)	2022	277	146	Limited	2032	1	\$175,000
Portable Cat Generator	1996		177	Limited	2026	27	\$40,000
Ford 4X4 Ranger Truck (Unit #76)	2007	73,341		Daily	2024	16	\$40,000
Portable Compressor	1998		599	Limited	2028	25	\$25,000
Ford 4X4 Ranger Truck (Unit #82)	2011	60,374		Daily	2025	12	\$40,000
Ford 4X4 Ranger Truck (Unit #83)	2011	49,887		Daily	2025	12	\$40,000
Portable Welder	2002		151	Limited	2032	21	\$10,000
Ford 575E Backhoe (Unit #59)	1998		4,498	Special	2032	25	\$175,000
Thiokol - Snow Cat (Unit #36)	1965		819	Winter	Deferred	58	\$100,000
Honda Snow Blower	2021			Winter	2036	2	\$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 13 sewer lift stations • O&M of 12 standby generators Control odors to minimize harmful & corrosive gasses & customer complaints	<ul style="list-style-type: none"> • General maintenance, monthly testing, inspection & repairs of 12 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 2023	FYE 2024	% Change	FYE 2025	% Change
	Budget	Budget	From Prior	Budget	From Prior
			Year		Year
Personnel Expense	\$ 448,468	\$ 480,417	7.1%	\$ 499,633	4.0%
Operations & Maintenance	\$ 156,772	\$ 197,333	25.9%	\$ 205,226	4.0%
Administrative Services	\$ 184,256	\$ 226,026	22.7%	\$ 235,067	4.0%
Depreciation Expense	\$ 202,818	\$ 225,541	11.2%	\$ 242,334	7.4%
District Total	\$ 992,314	\$ 1,129,316	13.8%	\$ 1,182,260	4.7%

WASTEWATER COLLECTIONS PROPRIETARY FUND	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2024 vs.	FYE 2025 vs.		
	Actual	Actual	Budget	Budget	Budget	FYE 2023	FYE 2024		
						Budget	Budget		
Wages	228,958	286,895	296,238	313,686	326,233	17,448	6%	12,547	4%
Medicare Tax (FICA)	3,133	4,043	4,134	4,548	4,730	414	10%	182	4%
Workers Comp	16,915	10,498	8,811	15,244	15,854	6,433	73%	610	4%
Group Insurance	18,208	23,424	27,441	27,794	28,905	353	1%	1,112	4%
CalPERS Retirement	93,113	112,448	110,233	117,587	122,291	7,354	7%	4,703	4%
Uniforms	1,816	1,879	1,611	1,557	1,619	(54)	-3%	62	4%
Education/Seminars	765	844	2,070	2,000	2,080	(70)	-3%	80	4%
Fuel & Oil	6,480	8,744	4,711	5,552	5,774	841	18%	222	4%
Property/Liability Insurance	30,616	32,493	39,233	49,170	51,137	9,937	25%	1,967	4%
Memberships & Subscriptions	1,957	3,048	4,969	5,676	5,903	707	14%	227	4%
Office Supplies	341	305	1,035	1,000	1,040	(35)	-3%	40	4%
Permits/Fees	7,427	7,138	12,910	12,062	12,544	(848)	-7%	482	4%
Collection System Maintenance	25,458	19,142	28,183	37,000	38,480	8,817	31%	1,480	4%
Sewer Lift Station Repair & Maintenance	8,878	10,794	20,056	23,950	24,908	3,894	19%	958	4%
Miscellaneous Supplies	1,688	2,634	5,135	5,338	5,552	203	4%	214	4%
Utilities (Electricity, Gas, Internet, Phone, Tra:	32,196	39,125	32,363	46,335	48,188	13,972	43%	1,853	4%
Vehicle & Equipment Maintenance	2,886	6,691	6,107	9,250	9,620	3,143	51%	370	4%
Administrative Services	127,731	178,739	184,256	226,026	235,067	41,770	23%	9,041	4%
Total Wastewater Collections Expenses	608,566	748,885	789,496	903,775	939,926	114,279	14%	36,151	4%

*30% of Personnel and Administrative expense allocated to the GVL 370 Fund beginning FYE 2024

*Additional lump sum UAL payment of \$14,815

Employee Classifications and Wage Scales

COLLECTIONS DIVISION FYE 2024 HOURLY WAGE SCHEDULE Non-Exempt Positions

CLASSIFICATION		STEP				
LEAD OPERATOR		A	B	C	D	E
Collection System Maintenance Grade 3	Hourly	\$40.58	\$41.60	\$42.64	\$43.70	\$44.79
Mechanical Technologist Grade 2	Monthly	\$7,034	\$7,211	\$7,391	\$7,575	\$7,764
Electrical/Instrumentation Grade 1	Annual	\$84,406	\$86,528	\$88,691	\$90,896	\$93,163
OPERATOR 3						
Collection System Maintenance Grade 3	Hourly	\$35.87	\$36.76	\$37.68	\$38.63	\$39.58
Mechanical Technologist Grade 1	Monthly	\$6,217	\$6,372	\$6,531	\$6,696	\$6,861
	Annual	\$74,610	\$76,461	\$78,374	\$80,350	\$82,326
OPERATOR 2						
Collection System Maintenance Grade 2	Hourly	\$30.99	\$31.76	\$32.55	\$33.36	\$34.20
Mechanical Technologist Grade 1	Monthly	\$5,372	\$5,505	\$5,642	\$5,782	\$5,928
	Annual	\$64,459	\$66,061	\$67,704	\$69,389	\$71,136
OPERATOR 1						
Collection System Maintenance Grade 1	Hourly	\$26.74	\$27.40	\$28.09	\$28.79	\$29.52
Mechanical Technologist Grade 1	Monthly	\$4,635	\$4,749	\$4,869	\$4,990	\$5,117
	Annual	\$55,619	\$56,992	\$58,427	\$59,883	\$61,402
OPERATOR IN TRAINING						
Entry Level / No Certification Required	Hourly	\$23.07	\$23.64	\$24.24	\$24.85	\$25.46
	Monthly	\$3,999	\$4,098	\$4,202	\$4,307	\$4,413
	Annual	\$47,986	\$49,171	\$50,419	\$51,688	\$52,957

Five-Year Capital Improvement Program (CIP) Plan

Wastewater Collections Division 5-Year CIP Plan						
Project Description	2024	2025	2026	2027	2028	TOTAL
Wastewater Collection System Improvements						
Update Wastewater Master Plan	\$ 50,000					\$ 50,000
Vehicle & Equipment Storage Building at Harris Property	\$ 60,000	\$ 60,000				\$120,000
Seal Coat Sewer Manholes 5 per year at \$3,000 each	\$ 15,000	\$ 15,000	\$15,000	\$15,000	\$15,000	\$ 75,000
Point Repairs Utilizing Pipe Liner 5 per year at \$3,000 each	\$ 15,000	\$ 15,000	\$15,000	\$15,000	\$15,000	\$ 75,000
Purchase Track Drive CCTV transporter	\$ 15,000					\$ 15,000
SLS 7 Generator Repairs	\$ 10,000					\$ 10,000
Point Repairs (in house) 10 per year at \$500 each O&M	\$ 5,000	\$ 5,000	\$ 5,000	\$5,000	\$5,000	\$ 25,000
Upgrade Control Panels & SCADA Screens at Sewer Lift Stations Nos. 7, 8 & 9		\$ 20,000				\$ 20,000
Increase 120' of mainline from 10" to 15" on school trunk MH 52-51		\$ 30,000				\$ 30,000
Install Flow Meter & Vault at Sewer Lift Station 7		\$ 35,000				\$ 35,000
Replace Unit 77 Light Utility Service Truck			\$40,000			\$ 40,000
Purchase Sewer Manhole Lids 20 per year at \$400 each			\$ 8,000	\$8,000	\$8,000	\$ 24,000
Replace Unit 84 Light Utility Service Truck						\$ -
Green Valley Lake Projects (PLACEHOLDER)					\$40,000	\$ 40,000
Wastewater Collection System Subtotal	\$170,000	\$180,000	\$83,000	\$43,000	\$83,000	\$559,000

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	88,135		Daily	2026	20	\$35,000
Utility Truck (Unit # 77)	2007	59,696		Daily	2024	16	\$35,000
Medium Utility Truck (Unit # 75)	2007	26,599		Daily	2028	16	\$50,000
Utility Truck (Unit # 84)	2011	25,915		Daily	2026	12	\$35,000
Dump Truck (Unit # 62)	1995	121,500		Limited	2025	28	\$125,000
Collections Building Generator	2008		60	Limited	2028	15	\$5,000
Hydro	2010		350	Limited	2030	13	\$75,000
Air Compressor	2019		56	Limited	2034	4	\$25,000
CCTV Van	2020	1,586		Limited	2035	3	\$265,000

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 2023 Budget	FYE 2024 Budget	% Change From Prior Year	FYE 2025 Budget	% Change From Prior Year
Personnel Expense	\$ 554,072	\$ 589,973	6.5%	\$ 613,572	4.0%
Operations & Maintenance	\$ 373,105	\$ 486,707	30.4%	\$ 506,175	4.0%
Administrative Services	\$ 184,256	\$ 226,026	22.7%	\$ 235,067	4.0%
Depreciation Expense	\$ 308,152	\$ 317,958	3.2%	\$ 323,030	1.6%
District Total	\$ 1,419,585	\$ 1,620,664	14.2%	\$ 1,677,844	3.5%

WASTEWATER TREATMENT PROPRIETARY FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget		FYE 2025 vs. FYE 2024 Budget	
Wages	303,463	301,327	303,266	331,164	344,411	27,898	9%	13,247	4%
Medicare Tax (FICA)	4,242	4,270	4,380	4,773	4,964	393	9%	191	4%
Workers Comp	14,826	10,973	18,082	15,244	15,854	(2,837)	-16%	610	4%
Group Insurance	27,051	33,288	47,126	48,245	50,175	1,119	2%	1,930	4%
CalPERS Retirement*	146,387	182,063	179,607	188,886	196,441	9,279	5%	7,555	4%
Uniforms	1,854	1,973	1,611	1,660	1,726	49	3%	66	4%
Education/Seminars	7	847	2,588	2,500	2,600	(88)	-3%	100	4%
Effluent Disposal Site Maintenance	1,500	-	8,798	8,500	8,840	(298)	-3%	340	4%
Fuel & Oil	1,408	11,607	5,046	8,175	8,502	3,129	62%	327	4%
Property/Liability Insurance	26,606	31,988	36,970	46,332	48,185	9,362	25%	1,853	4%
Memberships & Subscriptions	1,699	843	3,969	4,085	4,248	116	3%	163	4%
Permits/Fees (Treatment)	31,086	33,998	32,189	37,460	38,958	5,271	16%	1,498	4%
Permits/Fees (SLS #2)	647	682	2,070	1,040	1,082	(1,030)	-50%	42	4%
Interceptor Pipeline Maintenance	27	-	2,588	2,300	2,392	(288)	-11%	92	4%
SLS #2 & Interceptor Pipeline Maintenance	2,570	187	2,950	3,560	3,702	610	21%	142	4%
Treatment Plant Maintenance	70,898	63,705	64,429	67,500	70,200	3,071	5%	2,700	4%
Biosolids Handling & Disposal	86,688	66,342	64,211	82,400	85,696	18,189	28%	3,296	4%
Miscellaneous Supplies	8,935	6,597	7,704	7,443	7,741	(261)	-3%	298	4%
Office Supplies	646	1,858	6,728	6,500	6,760	(228)	-3%	260	4%
Utilities (Joint Use Facilities)	141,346	151,336	105,903	172,262	179,152	66,359	63%	6,890	4%
Utilities (SLS #2)	8,336	8,784	7,245	10,000	10,400	2,755	38%	400	4%
Vehicle & Equipment Maintenance	8,554	4,067	7,090	8,450	8,788	1,360	19%	338	4%
Wastewater Testing & Analysis	11,690	10,952	12,627	18,200	18,928	5,573	44%	728	4%
Administrative Services	137,556	176,085	184,256	226,026	235,067	41,770	23%	9,041	4%
Total Wastewater Treatment Expenses	1,038,023	1,103,771	1,111,433	1,302,706	1,354,814	191,273	17%	52,108	4%

Arrowbear O&M Reimbursement (18.98% of O&M Costs + SLS #2) \$ 247,254 \$ 20,604 per month

GVL O&M Reimbursement (25% of O&M Costs) \$ 325,676 \$ 27,140 per month

*Additional lump sum UAL payment of \$25,926

Employee Classifications and Wage Scales

TREATMENT DIVISION FYE 2024 HOURLY WAGE SCHEDULE

		Exempt Positions				
CLASSIFICATION		STEP				
		A	B	C	D	E
OPERATIONS MANAGER 3						
Grade 3 WWTP Operator	Hourly	\$71.61	\$73.39	\$75.23	\$77.11	\$80.55
Collection System Maintenance Grade 4	Monthly	\$12,412	\$12,721	\$13,040	\$13,366	\$13,962
Mechanical Technologist Grade 1	Annual	\$148,949	\$152,651	\$156,478	\$160,389	\$167,544
Water Distribution Grade 1						
Water Treatment Grade 1						
OPERATIONS MANAGER 2	Hourly	\$57.02	\$58.45	\$59.91	\$61.41	\$62.95
Grade 3 WWTP Operator	Monthly	\$9,883	\$10,131	\$10,384	\$10,644	\$10,911
Collection System Maintenance Grade 2	Annual	\$118,602	\$121,576	\$124,613	\$127,733	\$130,936
Mechanical Technologist Grade 1						
		104.0%	104.0%	104.0%	104.0%	104.0%
OPERATIONS MANAGER 1	Hourly	\$50.40	\$51.67	\$52.96	\$54.28	\$55.64
Grade 3 WWTP Operator	Monthly	\$8,736	\$8,956	\$9,180	\$9,409	\$9,644
Collection System Maintenance Grade 2	Annual	\$104,832	\$107,474	\$110,157	\$112,902	\$115,731
Mechanical Technologist Grade 1						
		Non-Exempt Positions				
CLASSIFICATION*		STEP				
		A	B	C	D	E
LEAD OPERATOR	Hourly	\$40.58	\$41.60	\$42.64	\$43.70	\$44.79
Grade 3 WWTP Operator	Monthly	\$7,034	\$7,211	\$7,391	\$7,575	\$7,764
Mechanical Technologist Grade 2	Annual	\$84,406	\$86,528	\$88,691	\$90,896	\$93,163
Collection System Maintenance Grade 1						
OPERATOR 3	Hourly	\$35.87	\$36.76	\$37.68	\$38.63	\$39.58
Grade 3 WWTP Operator	Monthly	\$6,217	\$6,372	\$6,531	\$6,696	\$6,861
Collection System Maintenance Grade 1	Annual	\$74,610	\$76,461	\$78,374	\$80,350	\$82,326
OPERATOR 2	Hourly	\$30.99	\$31.76	\$32.55	\$33.36	\$34.20
Grade 2 WWTP Operator	Monthly	\$5,372	\$5,505	\$5,642	\$5,782	\$5,928
Collection System Maintenance Grade 1	Annual	\$64,459	\$66,061	\$67,704	\$69,389	\$71,136
OPERATOR 1	Hourly	\$26.74	\$27.40	\$28.09	\$28.79	\$29.52
Grade 1 WWTP Operator	Monthly	\$4,635	\$4,749	\$4,869	\$4,990	\$5,117
Collection System Maintenance Grade 1	Annual	\$55,619	\$56,992	\$58,427	\$59,883	\$61,402
OPERATOR IN TRAINING	Hourly	\$23.07	\$23.64	\$24.24	\$24.85	\$25.46
Entry Level / No Certification Required	Monthly	\$3,999	\$4,098	\$4,202	\$4,307	\$4,413
	Annual	\$47,986	\$49,171	\$50,419	\$51,688	\$52,957

Five-Year Capital Improvement Program (CIP) Plan

Wastewater Treatment Division 5-Year CIP Plan						
Project Description	2024	2025	2026	2027	2028	TOTAL
MBR 1 Lower Cassette Replacement	\$ 200,000					\$ 200,000
Upgrade Rag & Grit Removal System at Headworks	\$ 300,000					\$ 300,000
Mixer & Submersible Pump Replacement	\$ 50,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 170,000
MBR Blower VFD repairs	\$ 10,000					\$ 10,000
MCC Replacement Buckets	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
WWTP Road Replacement		\$ 400,000				\$ 400,000
Upgrade, R&R Treatment PLC processor		\$ 40,000				\$ 40,000
Replacement of Disposal Ponds Piping, Valve Structures & SCADA		\$ 85,000	\$ 150,000			\$ 235,000
Wheel Loader Replacement			\$ 275,000			\$ 275,000
Utility Truck Unit 80 Replacement				\$ 40,000		\$ 40,000
Utility Truck Unit 85 Replacement					\$ 40,000	\$ 40,000
Generator & ATS Replacement				\$ 200,000		\$ 200,000
Future Treatment Process Upgrades for RWQCB WDR & USFS				\$ 300,000	\$ 400,000	\$ 700,000
Treatment Plant Improvements Subtotal	\$565,000	\$ 590,000	\$ 450,000	\$ 565,000	\$ 465,000	\$ 2,635,000
Net Cost to RS Rate Payers (56.5%):	\$ 319,225	\$ 333,350	\$ 254,250	\$ 319,225	\$ 262,725	\$ 1,488,775
Arrowbear Proportionate Share of Capital Improvements (18.98%)	\$ 107,237	\$ 111,982	\$ 9,332	per month		
GVL Proportionate Share of Capital Improvements (25%)	\$ 141,250	\$ 147,500	\$ 112,500	\$ 141,250	\$ 116,250	\$ 658,750

Vehicle & Equipment Replacement Schedule

Treatment Division Vehicle & Equipment Replacement Schedule							
Vehicle Description	Year	Mileage	Hours	Use Status	Replacement Year	Age (Years)	Replacement Cost
Plant Utility (Unit # 80)	2008	50,178		Daily	2024	15	\$35,000
Backup Power Generator	1979		2,500	Limited	2028	44	\$200,000
John Deere Loader	1992		3,200	3 times/week	2028	31	\$200,000
Plant Utility (Unit # 85)	2011	36,230		Daily	2026	12	\$35,000
Ford Sport Tract/Utility (Unit # 78)	2007	18,441		Daily	2030	16	\$35,000
Bobcat Skid Steer	2014	1,768		Daily	2029	9	\$75,000

Fire Department and 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
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.

Ambulance Division 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

Fire & Ambulance Expenditure Summary

	FYE 2023	FYE 2024	% Change	FYE 2025	% Change
	Budget	Budget	From Prior Year	Budget	From Prior Year
Personnel Expense	\$ 2,643,362	\$ 2,687,946	1.7%	\$ 2,795,463	4.0%
Operations & Maintenance	\$ 392,767	\$ 401,713	2.3%	\$ 417,782	4.0%
Administrative Services	\$ 230,319	\$ 169,519	-26.4%	\$ 176,300	4.0%
Uncollectible Accounts Expense	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%
Depreciation Expense	\$ 130,075	\$ 123,033	-5.4%	\$ 125,874	2.3%
District Total	\$ 3,546,523	\$ 3,532,211	-0.4%	\$ 3,665,419	3.8%

FIRE & AMBULANCE GOVERNMENTAL FUND	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2024 vs. FYE 2023 Budget	FYE 2025 vs. FYE 2024 Budget
Wages	1,732,594	1,612,593	1,775,179	1,852,294	1,926,386	77,115 4%	74,092 4%
Medicare Tax (FICA)	24,552	23,112	24,470	26,858	27,933	2,388 10%	1,074 4%
Workers Comp Insurance	62,774	54,101	73,145	59,620	62,005	(13,525) -18%	2,385 4%
Group Insurance	104,844	89,349	105,340	109,310	113,683	3,970 4%	4,372 4%
CalPERS Retirement*	677,738	525,228	654,361	629,363	654,538	(24,998) -4%	25,175 4%
Uniform Allowance	4,630	3,415	10,867	10,500	10,920	(367) -3%	420 4%
Education, Training & Seminars	11,737	8,560	12,875	12,500	13,000	(375) -3%	500 4%
Fuel & Oil	21,172	16,435	22,811	27,200	28,288	4,389 19%	1,088 4%
Hazard Abatement Program	11,452	11,074	19,055	18,500	19,240	(555) -3%	740 4%
Property/Liability Insurance	26,424	34,650	54,011	67,694	70,402	13,683 25%	2,708 4%
Memberships & Subscriptions	13,053	16,671	25,098	24,275	25,246	(823) -3%	971 4%
Office Supplies	8,391	10,264	13,009	12,600	13,104	(409) -3%	504 4%
Communications	4,210	3,512	1,242	1,200	1,248	(42) -3%	48 4%
Fees & Permits	7,146	8,981	3,965	3,850	4,004	(115) -3%	154 4%
Dispatching Services	41,185	52,450	70,372	68,300	71,032	(2,072) -3%	2,732 4%
Medical Supplies	24,803	26,315	28,463	27,500	28,600	(962) -3%	1,100 4%
Miscellaneous Supplies & Expenses	5,070	1,730	6,210	6,000	6,240	(210) -3%	240 4%
General Station Maintenance	11,828	32,756	14,440	14,500	15,080	60 0%	580 4%
Safety Clothing, Supplies & Equipment	31,951	26,615	35,226	34,200	35,568	(1,026) -3%	1,368 4%
Utilities (Electricity, Gas, Internet, Phone, Trash)	23,923	25,320	23,055	22,384	23,279	(671) -3%	895 4%
Vehicle & Equipment Repair & Maintenance	56,696	48,150	62,936	61,010	63,450	(1,926) -3%	2,440 4%
Administrative Services	252,838	234,423	230,319	169,519	176,300	(60,800) -26%	6,781 4%
Total Fire Expenses	3,159,011	2,865,703	3,266,448	3,259,178	3,389,545	(7,270) 0%	130,367 4%

*No additional lump sum Safety UAL for FYE 2024.

*Additional lump sum Miscellaneous UAL payment of \$11,111

Employee Classifications and Wage Scales

**FIRE DEPARTMENT
FYE 2024 HOURLY WAGE SCHEDULE
Exempt Positions**

CLASSIFICATION		STEP				
		A	B	C	D	E
CHIEF (40-hr Work Week)	Hourly	\$74.24	\$76.08	\$77.98	\$79.93	\$81.93
	Monthly	\$12,868	\$13,187	\$13,517	\$13,855	\$14,201
	Annual	\$154,419	\$158,246	\$162,198	\$166,254	\$170,414

CLASSIFICATION		STEP				
		A	B	C	D	E
BATTALION CHIEF (40-hr Work Week)	Hourly	\$65.60	\$67.25	\$68.92	\$70.65	\$72.42
	Monthly	\$11,371	\$11,657	\$11,946	\$12,246	\$12,553
	Annual	\$136,448	\$139,880	\$143,354	\$146,952	\$150,634

**FIRE DEPARTMENT
FYE 2024 HOURLY WAGE SCHEDULE
Non-Exempt Positions**

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	\$33.35	\$34.18	\$35.05	\$35.91	\$36.81	\$37.73	\$38.67	\$39.63	\$40.62	\$41.64	\$42.68	\$43.75
	Monthly	\$8,310	\$8,517	\$8,733	\$8,948	\$9,172	\$9,401	\$9,635	\$9,874	\$10,121	\$10,375	\$10,634	\$10,901
	Annual	\$99,717	\$102,198	\$104,800	\$107,371	\$110,062	\$112,813	\$115,623	\$118,494	\$121,454	\$124,504	\$127,613	\$130,813
ENGINEER/PARAMEDIC (56 Hour Work Week)	Hourly	\$29.97	\$30.72	\$31.49	\$32.27	\$33.08	\$33.90	\$34.77	\$35.64	\$36.54	\$37.46	\$38.39	\$39.35
	Monthly	\$7,468	\$7,654	\$7,846	\$8,041	\$8,242	\$8,447	\$8,664	\$8,880	\$9,105	\$9,334	\$9,566	\$9,805
	Annual	\$89,610	\$91,853	\$94,155	\$96,487	\$98,909	\$101,361	\$103,962	\$106,564	\$109,255	\$112,005	\$114,786	\$117,657
FIREFIGHTER/PARAMEDIC (56 Hour Work Week)	Hourly	\$27.53	\$28.20	\$28.92	\$29.62	\$30.35	\$31.13	\$31.90	\$32.70	\$33.52	\$34.35	\$35.21	\$36.11
	Monthly	\$6,860	\$7,027	\$7,206	\$7,380	\$7,562	\$7,757	\$7,948	\$8,148	\$8,352	\$8,559	\$8,773	\$8,997
	Annual	\$82,315	\$84,318	\$86,471	\$88,564	\$90,747	\$93,079	\$95,381	\$97,773	\$100,225	\$102,707	\$105,278	\$107,969
ADMINISTRATIVE ASSISTANT (40-hr Work Week)	Hourly	\$32.84	\$33.68	\$34.52	\$35.37	\$36.25	\$37.16	\$38.10	\$39.04	\$40.02	\$41.02	\$42.04	\$43.09
	Monthly	\$5,692	\$5,838	\$5,983	\$6,131	\$6,283	\$6,441	\$6,604	\$6,767	\$6,937	\$7,110	\$7,287	\$7,468.93
	Annual	\$68,307	\$70,054	\$71,802	\$73,570	\$75,400	\$77,293	\$79,248	\$81,203	\$83,242	\$85,322	\$87,443	\$89,627

**RUNNING SPRINGS WATER DISTRICT
FIRE DEPARTMENT
FYE 2024 HOURLY WAGE SCHEDULE**

Paid Call Firefighters		EMT	Paramedic
Ambulance Operator / Entry Level Firefighter		\$15.50	\$16.50
Shift Qualified		\$16.50	\$17.50

Limited Term Firefighters \$16.00 - \$20.00

Five-Year Capital Improvement Program (CIP) Plan

Fire Department 5-Year CIP Plan							
Project Description	2024	2025	2026	2027	2028	TOTAL	DEFERRED
Replace 1999 Type 1 KME Engine (E-51) San Manuel Grant						\$ -	\$ 1,021,197
New Engine Hose (Seeking Grant Funds)	\$ 27,800				\$ 60,000	\$ 87,800	
Snow Plow Vehicle and Plow	\$ 15,000						
Station 50 Downstairs Bathroom Remodel	\$ 12,000					\$ 12,000	
Heavy Duty Air Compressor	\$ 5,000						
Replace Water & Fire 50 kw Generator shared cost 50%		\$ 25,000				\$ 25,000	
3 x Stair Chairs		\$ 9,000		\$ 5,000		\$ 14,000	
Replace Air Conditioning Unit at Station 51		\$ 6,000				\$ 6,000	
Replace MA51 (2007 Chevrolet)			\$ 210,000			\$ 210,000	
Replace Concrete Aprons at Station 50 and Station 51			\$ 60,000			\$ 60,000	
Vehicle & Equipment Storage Building at Harris Property	\$ 60,000	\$ 60,000				\$ 120,000	
Kitchen Remodel Counter Tops and Cabinets Station 50			\$ 6,000			\$ 6,000	
Replace (2005 Chevrolet Staff Vehicle - BC3602)				\$ 60,000		\$ 60,000	
Oxygen Generator				\$ 40,000		\$ 40,000	
Replace MA50A (2016 FORD)					\$ 250,000	\$ 250,000	
Brush Engine 51						\$ -	\$ 600,000
Replace 2003 KME Pumper						\$ -	\$ 785,000
Fire Department Subtotal	\$ 119,800	\$ 100,000	\$ 276,000	\$ 105,000	\$ 310,000	\$ 890,800	\$ 2,406,197

***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	Est Lifespan	Age (Years)	Replacement Cost
2018 Ford F250 / C3600	2018	24,887		Daily	2028	10	5	\$60,000
2005 Chevrolet Utility/BC3602	2005	57,503		Daily	2015	10	18	\$50,000
2016 Ford MA50A	2016	88,036		Daily	2026	10	7	\$200,000
2007 Chevy MA51	2007	94,704		Daily	2017	10	16	\$200,000
2003 Dodge	2003	97,153		Daily	n/a	n/a	20	\$55,000
1999 KME Pumper	2000	16,932		Daily	2020	20	23	\$1,100,000
2003 KME Pumper	2003	92,571		Daily	2023	20	20	\$1,250,000
2005 BME Engine	2005	19,372		Daily	2025	20	18	\$750,000
2015 Ford F550 Squad 51/Type 6	2015	25,118		Daily	2025	10	8	\$300,000
2019 Ford F450 MA50	2019	48,939		Daily	2029	10	4	\$200,000
1969 Thiokol Snow Cat 51	1969		1,237	Winter	n/a	n/a	54	Donation
1985 Thiokol Snow Cat 51A	1985		1,349	Winter	n/a	n/a	38	Donation
1993 Chevy Cheyanne	1993	113,078		Daily/Winter	2003	10	30	\$50,000
		Quantity						
Zoll X Series	2019	3	25,000	Daily	2026	7	4	\$150,000
2001 TNT Rescue Tool	2021	1 Set	13,873	Daily	2028	7	2	\$35,000
Breathing Support	2002	1	24,000	Daily	2012	10	21	\$60,000
Oxygen Generator	2012	1	20,000	Daily	2022	10	11	\$25,000
Sparky Suit	1991	1	1,358	Daily	2001	10	32	\$5,000
CAFS in Squad 51	2006	1	7,920	Daily	n/a	n/a	17	\$12,000
Honda Snow Blower	2015	1	1,358	Winter	2025	10	8	\$5,000
SCOTT Packs w/full components	2018	15	4,500	Daily	2028	10	5	\$150,000
SCBA Masks	2018	13	300	Daily	2028	10	5	\$8,000
RIC Pack	2018	3	2,650	Daily	2028	10	5	\$7,000
SCBA Bottles/ Spare	2019	3	500	Daily	2029	10	4	\$6,000
Personal Computer/Chief	2021	1	800	Daily	2026	5	2	\$2,000
Personal Computer/BC	2021	1	800	Daily	2026	5	2	\$2,000
Tablets/Station 50/ePCR	2021	3	2,400	Daily	2024	3	2	\$3,000
Tablets/Admin/Station 50	2019	3	3,000	Daily	2024	5	4	\$3,500
Tablet - Prevention	2019	1	800	Weekly	2024	5	4	\$1,000
Tablets/Chief	2019	2	1,600	Daily	2024	5	4	\$1,800
Washing Machine Sta.50	2013	1	446	Daily	2023	10	10	\$1,000
Continental Extractor	2008	1	7,500	Daily	2018	10	15	\$20,000
Personal Computer/ Admin	2022	1	1,500	Daily	2027	5	1	\$2,500
Personal Computer/ST. 50	2019	1	1,200	Daily	2024	5	4	\$2,000
Personal Computer Training	2019	1	2,000	Daily	2024	5	4	\$3,000
Washing Machine Sta. 51	2016	1	650	Daily	2026	10	7	\$1,000
Clothes Dryer Sta. 51	2016	1	650	Daily	2026	10	7	\$1,000