



**San Bernardino Valley
Water Conservation District**
Helping Nature Store Our Water

BUDGET WORKSHOP AGENDA

Wednesday, April 28, 2021 – 2:30 p.m. (or Immediately Following Board Meeting)

In accordance with [Governor Newsom's Executive Order N-25-20 and N-29-20](#), this meeting is being conducted via teleconference/Zoom. Anyone wishing to join the meeting can join via

Zoom: Call in (669) 900-6833, Meeting ID: 983 3980 6548

To join the Zoom Meeting online: <https://zoom.us/j/98339806548>

Note: Copies of staff reports and other documents relating to the items on this agenda are on file at the District office and are available for public review during normal District business hours. New information relating to agenda topics listed, received, or generated by the District after the posting of this agenda, but before the meeting, will be made available upon request at the District office and in the Agenda Package on the Districts website. It is the intention of the San Bernardino Valley Water Conservation District to comply with the Americans with Disabilities Act (ADA) in all respects. If you need special assistance with respect to the agenda or other written materials forwarded to the members of the Board for consideration at the public meeting, or if as an attendee or a participant at this meeting you will need special assistance, the District will attempt to accommodate you in every reasonable manner. Please contact Athena Monge at (909) 793-2503 at least 48 hours prior to the meeting to inform her of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

CALL TO ORDER

1. PUBLIC PARTICIPATION

Members of the public may address the Board of Directors on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) Section 54954.2 of the Government Code.

2. ADDITIONS/DELETIONS TO AGENDA

Section 54954.2 provides that a legislative body may take action on items of business not appearing on the posted agenda under the following conditions: (1) an emergency situation exists, as defined in Section 54956.5; (2) a need to take immediate action and the need for action came to the attention of the District subsequent to the agenda being posted; and (3) the item was posted for a prior meeting occurring not more than five calendar days prior to the date action is taken on the item, and at the prior meeting the item was continued to the meeting at which action is being taken.

3. DISCUSSION ITEMS

A. DISTRICT AND ENTERPRISE BUDGET FOR FISCAL YEAR 2021-2022

(M#1781)3

Presenter: Daniel Cozad

Recommendations: Review, discuss in a workshop format and provide any feedback on the draft 2021-2022 District and Enterprise Budget for consideration in May on the following:

I. Updated Capital Equipment and Improvement Plan

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Redlands, CA 92373
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BOARD OF DIRECTORS

Division 1:
Richard Corneille
Division 2:
David E. Raley

Division 3:
Robert Stewart

Division 4:
John Longville

Division 5:
Melody McDonald

GENERAL MANAGER

Daniel B. Cozad

2. 2021-2022 District and Enterprise Budget Detail

4. **ADJOURN MEETING**



San Bernardino Valley Water Conservation District

Helping Nature Store Our Water

Memorandum No.1781

To: Board of Directors
From: Daniel Cozad, General Manager
Date: April 28, 2021 Budget Workshop/May 12, 2021 Board Action
Subject: Initial District and Enterprise Budget Review for Fiscal Year 2021-2022

RECOMMENDATION

Review and discuss in a workshop format and provide feedback on the draft 2021-2022 District and Enterprise Budget for consideration in May.

BACKGROUND

Staff prepared, and the Board approved the development plan for the District Budget and Groundwater Enterprise Budget in February 2021. The Board also noticed a 5% increase in the groundwater charge to include the final transition to a unitary groundwater rate. The noticed rate was advertised in newspaper notices and provided by letter to producers advising of the Public Meeting and the Public Hearing for determining the groundwater charges set by the Board at the Public Hearing prior to this workshop. The remainder of the Budget is developed based on the Board approved budget plan.

DISCUSSION

For more than five years, the Groundwater Enterprise has been self-sufficient, albeit with stabilization funds some recent years. Costs have been managed to stay within or below Budget within revenue (including stabilization funds). The three quarters of the fiscal year appear to be mostly on Budget, and staff has used this experience to project a budget for Enterprise operations and revised component to the Groundwater Charge that is a pass-through for the District.

In the fall of 2014, the District began working on GC formation, which would provide an orderly method for producers to assure the groundwater basin's sustainability and an alternative method for the payment of Conservation District spreading costs regularly paid under the groundwater charge. On February 27th, 2018, the GC became effective. The fiscal year 2020-2021 will be the third budget year for the GC funding mechanism. Over the past year, the last of the initial entities have joined, including West Valley Water District and the City of Redlands.

In the 2016 Budget process, the Board requested that the full cost of capital improvements, repairs, and equipment be included in the Budget. Staff with a review of the Operations Committee and the Finance & Administration Committee updated the Capital Equipment and Improvement Plan (CEIP). The CEIP

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expenditures are reflected in the draft budget, but any changes will be made and incorporated into the District and Enterprise Budget. The CEIP shows full costs due to the uncertainty of permitting and staff time available to pursue the CEIP efforts. Some of the CEIP items in the Budget include the following:

- Mill Creek Diversion improvements, permitting, and construction
- Ongoing property security repairs – fencing, gates boulders, and barriers, etc.
- Mentone Shop Architect and Design/Construction
- Continued land management and new lands maintenance and security
- Wash Plan implementation equipment and projects

Salary and Benefits

In May 2019, Koff & Associates completed their Classification and Compensation Study for the Board. The Board approved the recommended salary schedules and ranges as presented. In May 2019, the Board approved the addition of a Senior Engineer and Field Operations Specialist. The Board also re-categorized the Land Resources Manager position to Assistant Manager/Land Resources Manager. These levels will be continued with standard CPI increases.

Staff analyzed the operations and cost impacts of legal counsel transition with the Finance and Administration Committee. Options reviewed included 1) Obtaining a different attorney from Rutan and Tucker, 2) RFP for legal representation, 3) 1099 contract employee, or 4) District employment of part-time counsel. Based on the needs for legal work in the 2021–2022-year, staff has budgeted for an in-house part-time staff attorney. Staff estimates that approximately 960 hours of legal support would be needed during the fiscal year. This number of hours is higher than in prior years due to ongoing USACOE litigation, Exchange Plan Agreement, Support for the GW Council, Enhanced Recharge, and Wash Plan HCP implementation. For the Active Recharge Transfer Project Program, Right of Way and Access agreements will be needed, along with contracts and water spreading agreements for implementation. Other current activities include on BLM Land Exchange, appraisals, and Rights of Way agreements. As counsel to the Conservation Trust, we also support SBCTA and other Conservation Easements and services agreements. It would cost-prohibitive to bring onboard new counsel and get them up to speed in time to accomplish the goals of the Board and staff, and an RFP would further defer critical efforts. Staff evaluated the costs of approximately 960 hours at the current rate from Rutan and Tucker, which would cost the District approximately \$360,000. Contract employment would cost the District approximately \$281,280 per year or more. Alternatively, adding the position as an exempt limited-term part-time position is expected to cost approximately \$281,259. The position would not require CalPERS participation. While the costs of these two approaches are similar, independent contractor rules would severely limit the manner of work and may present legal challenges. Staff has included in the budget funding for this position as an exempt limited-term part-time in-house counsel for the 2021-2022 budget, estimating it would save the District approximately \$75,000 over contract legal counsel, with increases to salary and benefits costs.

Budget Approach:

The budget approach recommended by staff includes the following efforts and activities:

- Develop and review the draft budget with the GC and Groundwater Charge partners
- Utilize the Groundwater Enterprise Budget to develop the proposed Groundwater Charge

- Review the draft budget with the Finance & Administration Committee or in a Board Workshop before submitting it to the Board for approval
- Review other budgets with appropriate partners and stakeholders, as appropriate
- Utilize feedback from all of the above in the development of the final budget proposal.

Assumptions

The budget process is expected to use similar assumptions based on the same factors as the previous budgets. The Budget also includes the following specific assumptions:

Revenue:

- Groundwater Charge revenue is based on actual charges paid in the prior year, with a review from the GC agencies
- Interest income from investments is lower than budgeted in the current year and is projected to be lower in the next budget year in the range of 0.5% to 1%
- GC revenue as calculated by the Equitable Allocation Model (“EAM”¹) and paid by GC member agencies
- Producers who are not parties to the GC will continue to pay the Groundwater Charge, and Groundwater Charge payees within San Bernardino County will pay the Sustainability/ Replenishment Component
- Property tax will be estimated at the 2021 actual receipts
- Mining revenue will be calculated based on lease guaranteed annual minimum payments with adjustment for prior year revenue where appropriate
- Interest revenue will be based on investment forecasts from PFM
- Limited income for Wash Plan Implementation from the Conservation Trust

Expenses:

- Expenses are estimated on a zero basis, or actual costs/estimates modified based on specific needs and actual 2021 costs.
- Board administrative costs increased by 5% maximum (10% above current year actuals)
- Staff COLA increases are based on Bureau of Labor Statistics CPI-U All West at 1.5% with a salary raise pool of up to 5% of total salaries (https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm)
- The sustainability/replenishment component of the Groundwater Charge will be transferred to the Groundwater Council via SBVMWD for imported water purchase at \$16,800.
- Initiation of Mill Creek Operations Permitting with California Department of Fish and Wildlife and US Fish and Wildlife service, primary activities include planning and professional services for survey, monitoring, and permit application preparation
- New State and Waters permitting costs for Santa Ana Operations estimated at \$40,000
- Equipment maintenance and fuel costs have increased approximately 10%

¹ The EAM is the Groundwater Council’s method of assigning cost burdens to basin maintenance and operations, and to investments for purchase of imported water supplies, when available. It tries to balance historic water rights with later increases or decreases in production, to allocate burdens with an eye to respecting established rights, and current demand patterns of use. It therefore assigns costs based on equal weight to members’ (or their predecessors’) historical production (from 1959-1963), and more current production (from 2015-2019).

- Electricity costs have increased by 8%
- City Utilities have increased by 5%
- Miscellaneous expenses are generally increased at 3% where no other basis is available

Based on the year-to-date budget information and the assumptions listed above, staff recommended a 5% increase in the Groundwater Charge is needed for 2021-2022. The final rate was set at the Board Public hearing.

Wash Plan Implementation and Community Mitigation Program Funds

The 2021-22 fiscal year will be the first full year of Wash Plan implementation. Jump-start costs (\$33,000; see Wash Plan Table 7-5) and endowment earnings at four percent interest (\$95,900) are available for expenditure to support the requirements of the Wash Plan. In addition, not all endowment funding budgeted for FY21 was expended, resulting in \$75,500 in carryover funds available for FY22. In total, \$204,400 is available for Wash Plan Year 2 implementation. In addition to the work proposed for these funding sources, staff recommends significant one-time, initial work products in order to maintain compliance with Wash Plan requirements. These tasks include development of a natural resource management plan for the Wash Preserve and a slender-horned spineflower restoration plan, both required to be completed and approved by U.S. Fish and Wildlife Service by the third year following Wash Plan approval. The total cost of this work is \$173,850. Staff recommends that the Board authorize a potential loan of funds from the Land Enterprise to the Wash Plan for the completion of these tasks, if needed. It is possible that the loan may not be needed if issuance costs are paid by Participating Entities, if costs are lower than expected costs, if biological or climatic conditions are unsuitable to conduct the projects (i.e. drought conditions), or other funding such as grants become available. The loan is secured by the earnings from the Endowment, which will be paid by entities that have not yet paid their endowment contributions. The interest the District earns is significantly lower than the Conservation Trust Endowment, and it is more favorable to borrow from the District rather than the Trust funding.

Legal Changes and the Move to a Unitary Rate for the Groundwater Charge

Throughout our history, the District has incorporated all California Water Code (CWC) requirements, California Water Code (CWC) requirements, Prop 218 and Prop 26 into the rate setting process for the Groundwater Charge. We continue to carefully monitor legal cases related to the interpretation of voter initiatives, including Proposition (Prop) 13, Prop 218 and Prop 26, which seek to alter local governments' ability to raise taxes and fees without voter approval.

In *City of San Buenaventura v. United Water Conservation District*, *supra*, the California Supreme Court ruled that Groundwater Charges are not subject to Prop 218 but must meet the requirements of Prop 26. This requires that the charge or fee must 1) be no more than necessary to cover the costs of the activity; and 2) be allocated in a manner that bears a fair or reasonable relationship to the burdens or benefits from the activity. Further, the Court essentially invalidated CWC Section 75594, which required a 3-5:1 Non-Agricultural to Agricultural ratio for the charge. Before this decision, the District followed the requirements of CWC Section 75594, which resulted in a reduced Groundwater Charge for Agricultural production, which was also applied to parks, golf courses, schools, and cemeteries. This requirement that the Groundwater Charge be allocated in a manner related to the burden and benefit of the recharge replaced the statutorily dictated cost ratio and, consistent with historical rate development, the District will continue

to set the annual charge as necessary to recover the costs for the service provided (see attached Table on GW Charge History).

In setting the 2018 rates under these new legal parameters, the District did not believe there was sufficient factual record on variable costs between the Agricultural or Non-agricultural uses of groundwater production available to propose a defensible distinction of rate, based on relative burdens and benefits of the two categories of uses. No further information has become available since that time. Further, the District has not attempted to allocate its internal costs or field maintenance expenses based upon the distinction in use. Because Agricultural production is not limited to specific geographic areas within the District's boundaries, nor are District facilities designated solely, or even primarily, to Agricultural or Non-Agricultural use, the District Board approved a unitary rate for all production, regardless of type of use.

This change affected 30 producers producing approximately 10,815-acre feet from 52 wells. These producers paid groundwater charges of approximately \$35,879 in 2017. These users effectively received an increase in per acre foot rates of groundwater charges due to the court-mandated discontinuance of the protected rate status for Agricultural use. Under a unitary rate in 2017, these 30 producers would have paid approximately \$131,300, with six users likely to be significantly affected due to the amount of recent production. These are primarily municipal users that now pay through the Groundwater Council.

To address these impacts to producers, the Board approved the utilization of the Groundwater Charge Stabilization Reserve over a three-year transition process, in which the Agricultural rate incrementally increased to a level of the Non-Agricultural rate. In 2018, staff undertook significant efforts to inform these producers of the change and provide multiple opportunities to participate in the process of setting the groundwater charge. Staff took the following actions at the Board's direction:

1. Produced and distributed information for all producers on the *Ventura v. UWCD* case and its implications
2. Held an informational workshop to explain the case, its effect on the Groundwater Charge and invited participants to attend the February Board meeting to select the advertised rate
3. Mailed and advertised notices of Groundwater Charge change, including the potential phase-in period
4. Coordinated with Groundwater Council members
5. Held April Public Meeting at a noticed Board meeting
6. Held April Public Hearing to adopt rate at a noticed Board meeting
7. Mailed an information sheet with the rate changes after adoption.

Throughout this time, including the informational workshop, Public Meeting, and Public Hearing, no Agricultural users indicated any opposition to the changes in rates. Certain Agricultural users who reached out for additional information noted their support for the Board's three-year transition process.

Groundwater Sustainability and Replenishment

As part of this year's rate setting process, the Board is considering a request from the GC to include a Replenishment/Sustainability component as part of the Groundwater Charge. The idea is to make sure that those basin producers who are not GC members contribute proportionately to replenishment supplies,

which GC members fund through their participation in the GC. The District would remit this portion of the groundwater charge to the GC, which would then use it to purchase imported water through San Bernardino Valley Municipal Water District to replenish the basin.

On October 12th, 2020, the GC approved a plan to achieve full financial participation from those remaining agencies that produce groundwater from the basin but have not yet become GC members. The GC is requesting the District evaluate and consider including a replenishment component in its Groundwater Charge, in a proportionate amount to assure ratable contribution by such producers to basin-wide replenishment efforts and funding, now implemented by the GC and its members. This charge component would be assessed as may be permitted under the District's organic act, and constitutional requirements, on San Bernardino County production within the District's jurisdictional boundaries and in a manner whose results would mimic the allocations through the GC's EAM.

To explain, the idea would be to track the GC expenditures for imported recharge water over a defined time period (for this cycle, only two years of data would be available), come up with a normalized annual estimate (perhaps a rolling average of all years until five have passed, then a rolling five-year average), as the benchmark of total water replenishment expenditures benefitting the basin. The total production ratio of the Other Producers during that same period, compared to the GC members, would then be determined to derive a "reasonable relationship" between the benefits achieved by Other Producers from GC recharge. The proportionate ratio of the total production from the Other Producers would then be applied to the normalized basin recharge expenditure figure to determine the aggregate amount to be collected from the Other Producers as part of the Groundwater Charge. That total monetary sum would then be allocated among the Other Producers pursuant to the EAM allocation. In this way, the total amount of groundwater charge raised by this Replenishment/Sustainability component paid by such Other Producers, in aggregate, would be no more than their proportionate benefit from basin recharge generally. Therefore, the total cost would not exceed the cost of the recharge activity basin-wide, and the burden to Other Producers would be based on their production as a group, allocated among them individually in the same manner as the GC does with its members. The goal would be to meet Proposition 26 requirements for total costs and reasonable benefit, while the use of the EAM would "carry forward" for the Other Producers the GC's balance between historical rights and current production, and place all basin producers, both GC members, and Other Producers, on an even footing.

After receipt of the GC letter, District staff reviewed the EAM for "Other Producers" (as they were identified in the GC's development), shown on the attached Table. The current Groundwater Charge covers operations and maintenance and limited capital replacement or improvements. The Table shows Other Producers' production/diversion during 1959-1963 and the most recent period (2015-2019). Also shown are their 2020 production quantities and if they are located within the District boundary. Staff used the methodology described above to calculate a rate for non-GC member producers in the District boundary². The replenishment/ sustainability component is estimated in the Table and would be up to \$22.04 per AF of production.

Staff reviewed these analyses with the GC Budget Committee and the District's Finance and Administration Committee, and the Board of Directors. The Committees understood the logic and

² The City of Redlands is not included in the analysis, since it has become a member of the Council.

appropriateness of having all producers contribute to the sustainability costs but were concerned about the increase in small and agricultural producers. Staff proposed a phase-in period of five years to implement the component to reduce immediate rate impacts. The GC supported the phase-in period and other elements recommended by the District's Board. Implementing a five-year phase-in period would result in a first-year component fee of \$4.41 per acre foot on production in the next fiscal year.

Staff advertised and held a producers meeting to assist affected producers in understanding the changes and answer questions and obtain feedback on March 24th, 2021. Producers attending the informational meeting supported the 5-year phase-in period and the approach. The San Bernardino Valley Municipal Water District Public Advisory Commission also reviewed the proposal and unanimously recommended approval. The Groundwater Council met on April 12th and reapproved the GC Budget and endorsed the rate and phase-in period. The GC and District Board appreciated the feedback from all entities and have fully considered it during the Groundwater Rate setting process.

POLICY CONSIDERATIONS

Based on feedback from the Board and their prior action today on the Groundwater Charge staff will incorporate the changes from the workshop into the Proposed Budget for May 12th, 2021. The Budget includes many existing policies and Board directives. Specific consideration of a potential loan to fund startup efforts by the Wash Plan exceeds currently available revenue due to the Endowment not having received all funding. The alternative would be to do less in this budget cycle and pay the higher cost to perform the work later.

FISCAL IMPACT

The annual development of the Groundwater Charge rate is supported by the Groundwater Recharge Enterprise. Without the proposed 5% rate increase in FY21, the Rate Stabilization Fund's impact would be approximately \$26,175. The GC has recommended the proposed Budget and will approve the Budget in April. The replenishment/sustainability component would be revenue-neutral to the District as it would be segregated for exclusive use for transfer to the GC for purchased imported water.

Staff time for planning is included in the approved Budget. Overall budgeted operating revenue increased by about \$250,000 or 16% primarily due to the use of ARTP Reserve for Project costs offset by reduced interest on investments. Overall expenditures increase by approximately 6% or \$227,964 due mainly to ARTP Project and staff costs. The development and coordination of the groundwater charge and sustainability/replenishment component is supported by the Groundwater Recharge Enterprise. The impact to reserves without an increase in the groundwater charge is approximately \$16,814. The GC has approved the proposed Budget, which limits the cost to agencies within the District boundaries and supports the Groundwater Enterprise, although not all capital costs expected for the year, with the residual capital coming from capital reserves.

ALTERNATIVES

Potential Board Actions include:

1. Provide feedback to staff and request a revised budget be presented for consideration of approval on May 12th.

2. Provide staff direction on adjustments or issues with a review before the May 12th consideration of adoption or review other committees.
3. Other action identified by legal counsel or the Board

ATTACHMENTS OR MATERIALS

- Capital Equipment and Improvement Program List
- District and Enterprise Budgets
- Groundwater Production and Charge Revenue Projection
- Replenishment/Sustainability Cost Assessment Tables

APPROVALS

Reviewed by the Finance & Administration Committee

Reviewed by General Manager

Reviewed by District Counsel

SBVWCD Capital Projects and Needs

Existing Facilities Capital Repair and Improvement Projects

Version 20 3/18/21

Continue in Budget Discuss in workshop

CIP No.	Capital Equipment or Project	Cost Est.	Cost to Date	Budget		Status	Running Total
				Remaining	FY		
1	Mill Creek	\$1,350,000	\$300,939	\$1,049,061	2016-2022	Ongoing	\$1,049,061
	Mill Creek Diversion Improvement Design/Permitting	\$100,000	\$285,069			Ongoing	
	Mill Creek Diversion Improvement Implementation	\$1,100,000	\$15,870			Ongoing	
3b	Mentone shop upgrades	\$300,000	\$0	\$300,000	2018-2022	Ongoing	\$1,132,170
3c	Mentone/SAR Planning, Architect and testing services	\$75,000	\$0	\$75,000	2020-2021	Ongoing	\$1,207,170
7	River HCP Permitting	\$120,000	\$120,000	\$0	2016-2022	Ongoing	\$1,402,170
8	Capital Equipment	\$150,000	\$148,396	\$1,604	2021	Ongoing	\$1,403,775
9	Fencing, gates, survey, topo, preliminary plans, etc.	\$50,000	\$33,000	\$17,000	2020-2022	Ongoing	\$1,420,775
11	Mill Creek North Canal Flume SB-88 Compliance	\$85,000	\$23,029	\$61,971	2020-2021	Replacement	\$1,512,746
12	Habitat and Water Recharge planning or permitting for Mendoza	\$120,000	\$0	\$120,000	2018-2022	Opportunity	\$1,632,746
14	Canyon house demolition and cleanup	\$25,000	0	\$25,000	2019-2021	when possible	\$1,657,638
15	Canyon Shop demolition and replacement	\$300,000	0	\$300,000	2019-2021	when possible	\$1,957,638
23	Aggressive Recharge Planning/Permitting Dredge and Fill	\$100,000	\$0	\$100,000	2019-2021	Permitting	\$2,132,638
31	Active Recharge Transfer Project Capital Funding Capital	\$18,500,000	\$0	\$18,500,000	2020-2030	Ongoing	\$20,632,638
32a	Seven W H&S plus cleanup needs.	\$50,000	\$0	\$50,000	2020-2022	New Start	\$20,682,638
34	Wash Plan Trails-two entrance/exits, fencing, signage, HCP app con	\$125,000	\$0	\$125,000	2020-2022	New Start	\$20,777,688
Potential or Opportunity Projects							
17	Water Recharge Mendoza Design	\$50,000	\$0	\$50,000	2017-2022	Opportunity	\$2,082,638
18	Water Recharge Mendoza Implementation	\$300,000	\$0	\$300,000	2017-2022	Conceptual	\$2,382,638
25	Community (Distributed) Recharge Planning	\$200,000	\$0	\$200,000	2017-2021	Conceptual	\$2,582,638
23	Aggressive Recharge Planning/Permitting - Mill	\$100,000	\$0	\$100,000	2017-2021	Conceptual	\$2,682,638
25	Bulldozer/long reach excavator permitted cleaning D6T \$400K	\$500,000	\$0	\$500,000	2022	Potential	\$3,257,638
24	Aggressive Recharge Implementation	\$1,000,000	\$0	\$1,000,000	2019-2025	Conceptual	\$4,257,638
26	Community (Distributed) Recharge Implementation-Stormwater cap	\$2,000,000	\$0	\$2,000,000	2018-2030	Conceptual	\$6,257,638
27	Greenspot and Cone camp parking/staging and trailheads planning	\$50,000	\$0	\$50,000	2018-2026	Conceptual	\$6,307,638
28	Mining Area Multi-use Planning	\$100,000	\$0	\$100,000	2020-2025	Conceptual	\$6,407,638
30	Greenspot/Cone camp parking/staging and trailheads	\$350,000	\$0	\$350,000	2018-2027	Conceptual	\$6,757,638
35	Dumptruck with grapple	\$190,000	\$0	\$190,000	2023	Conceptual	\$6,947,638
Total Budgeted Capital Cost		\$32,138,644	\$5,655,627	\$25,698,188			
Net of Grant		\$31,638,644		\$25,198,188			

Prior FYS or Other	GW	Land	Active Recharge
	\$1,049,061		
\$150,000			
	\$300,000		
\$80,000	\$20,000	-\$20,000	
\$148,396	\$1,604		
		\$17,000	
		\$61,971	
		\$120,000	
		\$25,000	
	\$300,000		
		\$100,000	
			\$314,325
		\$125,000	
	\$50,000		
	\$300,000		
		\$200,000	
		\$100,000	
	\$500,000		
	\$1,000,000		
		\$2,000,000	
		\$50,000	
		\$100,000	
		\$350,000	
		\$190,000	
\$4,297,333	\$3,595,746	\$4,386,720	\$314,325

GL ACCT:	GL DESCRIPTION:	Approved 2020-2021 Budget	Projected Annual Costs (7/1/20-6/30/21)	Draft 2021-2022 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			ACTIVE RECHARGE TRANSFER PROJECTS			WASH PLAN and TRUST SUPPORT		
Draft 2021-2022 Budget					2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 Budget	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:
INCOME:																						
4012	INTEREST INCOME-LAIF	2,400.00	2,300.00	4,000.00	4,000.00	100.00%	.8% of 500K	0.00			0.00			0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST	79,822.43	9,963.98	25,600.00	25,600.00	100.00%	.8% of 3.2M	0.00			0.00			0.00			0.00			0.00		
4014	INTEREST INCOME-CA CREDIT UNION	3,672.00	0.00	0.00	0.00	100.00%		0.00			0.00			0.00			0.00			0.00		
4015	INTEREST INCOME-UBS	36,720.00	9,658.08	27,860.00	27,860.00	100.00%	2.8% of 995K	0.00			0.00			0.00			0.00			0.00		
4016	INTEREST INCOME ARTP	459,000.00	37,712.94	216,000.00	54,000.00	25.00%	1.2% of 18 M	0.00	0.00%		0.00	0.00%		0.00	0.00%		162,000.00	75%		0.00		
4017	ARTP CAPITAL INCOME			615,000.00	61,500.00	10.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%		553,500.00	90%		0.00		
4022	GROUNDWATER CHARGE	459,721.79	677,896.28	549,681.07	0.00		5% increase	549,681.07	100.00%	PER OFFSET	0.00			0.00			0.00			0.00		
4024	GROUNDWATER COUNCIL REVENUE	670,000.00	543,684.00	696,800.00	0.00		5% increase	696,800.00	100.00%	PROPOSED	0.00			0.00			0.00			0.00		
4025	GW SUSTAINABILITY/REPLENISHMENT			16,814.00	0.00			16,814.00	100.00%		0.00			0.00			0.00			0.00		
4031	PLANT SITE CEMEX	48,000.00	48,000.00	48,000.00	0.00		Agreement	0.00			0.00			48,000.00	100.00%	PER LEASE MIN	0.00			0.00		
4032	CEMEX - ROYALTY/LEASE	586,000.00	660,000.00	600,000.00	0.00		Estimated sales	0.00			0.00			600,000.00	100.00%	Per Lease Agreement	0.00			0.00		
4036	AGGREGATE MAINTENANCE	60,000.00	60,000.00	60,000.00	0.00			0.00			0.00			60,000.00	100.00%	EST FROM 2010	0.00			0.00		
4040	MISCELLANEOUS INCOME	10,000.00	60,000.00	10,000.00	7,500.00	75.00%	Estimated	0.00			0.00			2,500.00	25.00%	ESTIMATE	0.00			0.00		
4050	PROPERTY TAX	124,588.24	124,588.24	130,817.65	130,817.65	100.00%	+5%	0.00			0.00			0.00			0.00			0.00		
4055	SBVMWD LEASE AGREEMENT	423,344.11	415,202.87	421,846.12	189,830.75	45.00%	+1.6% CPI	232,015.36	55.00%		0.00			0.00			0.00			0.00		
4062	MENTONE PROPERTY INCOME	100.00	100.00	100.00	0.00		Actual Rent	0.00			100.00	100.00%	PER LEASE	0.00			0.00			0.00		
4065	REDLANDS PLAZA	193,643.56	136,826.87	218,036.34	0.00		Rent recovery 30K	0.00			218,036.34	100.00%	Est. via revised leases	0.00			0.00			0.00		
4066	REDLANDS PLAZA CAM	40,520.36	31,570.54	44,906.35	0.00		standard cost	0.00			44,906.35	100.00%	Est. via revised leases	0.00			0.00			0.00		
4080	EXCHANGE PLAN	30,000.00	30,000.00	30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00			0.00			0.00		
4025	WASH PLAN REVENUE * from Reserves	220,000.00	450,000.00	220,000.00	0.00		State and Waters done	0.00			0.00			0.00			0.00			220,000.00	100.00%	Inc. State Perm
4086	PLUNGE CREEK IRWMP Grant	200,000.00	319,796.80	0.00	0.00			0.00			0.00			0.00	100.00%		0.00			0.00		
4999	TRUST REIMBURSEMENT WASH PLAN	142,500.00	142,500.00	592,500.00	0.00			0.00			0.00			0.00			0.00			592,500.00	100.00%	From Trust pro
TOTAL INCOME:		3,790,032.48	3,759,800.60	4,527,961.52	501,108.40			1,525,310.43			263,042.69			710,500.00			715,500.00			812,500.00		
EXPENSES:																						
5080	LAFCO CONTRIBUTION/FEES	4,000.00	4,281.93	2,418.94	2,418.94	100.00%	LAFCO Charges	0.00			0.00			0.00			0.00			0.00		
5120	MISC. PROFESSIONAL SERVICES	130,000.00	130,000.00	300,000.00	30,000.00	10.00%	Includes GSC Support	75,000.00	25.00%	Mill Creek Permitting init.	0.00	0.00%		60,000.00	20.00%		135,000.00	45%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	245,000.00	300,000.00	245,000.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			0.00			245,000.00	100.00%	Per Wash Plan
5123	HABITAT MANAGEMENT-WP	142,500.00	142,500.00	346,250.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			0.00			346,250.00	100.00%	Per Wash Plan
5125	ENGINEERING SERVICES	18,000.00	18,000.00	30,000.00	0.00		Shop Architectual	30,000.00	100.00%		0.00			0.00			0.00			0.00		
5126	GW SUSTAINABILITY/REPLENISHMENT			16,814.00	0.00			0.00	100.00%	Pass through of GC cost	0.00			0.00			0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	1,000.00	2,220.00	1,000.00	0.00			0.00			0.00			1,000.00	100.00%		0.00			0.00		
5133	Regional River HCP Contribution CIP #7	25,000.00	25,000.00	25,000.00	0.00			18,750.00	75.00%		0.00			6,250.00	25.00%		0.00			0.00		
5155	WP TRAILS SERVICES	25,000.00	25,000.00	25,000.00	0.00			0.00			0.00			25,000.00	100.00%	1/2 year	0.00			0.00		
5160	IT SUPPORT	7,210.00	8,210.00	7,500.00	2,250.00	30.00%		3,375.00	45.00%	Share by need	0.00			750.00	10.00%		750.00	10%		375.00	5.00%	
5170	AUDIT	26,155.00	23,840.00	26,900.00	8,070.00	30.00%		9,684.00	36.00%	Share based on Revenue	4,035.00	15.00%	ON REVENUE	5,111.00	19.00%	ON REVENUE	0.00			0.00		
5175	LEGAL-WASH PLAN	20,000.00	70,000.00	0.00	0.00			0.00			0.00			0.00			0.00			0.00		
5180	LEGAL	175,000.00	60,000.00	0.00	0.00	25.00%	Litigation on SOD	0.00	15.00%	GSC and COE Litigation	0.00			0.00	20.00%	Agreements	0.00	40%		0.00		
FIELD OPERATIONS:																						
5210	EQUIPMENT MAINTENANCE	6,556.36	6,556.36	7,200.00	0.00	0.00%		7,200.00	100.00%	based on average actual	0.00			0.00			0.00			0.00		
5215	PROPERTY MAINTENANCE	42,000.00	22,000.00	42,000.00	0.00	0.00%		33,600.00	80.00%	Basin Maintenance Moved	0.00			8,400.00	20.00%	Tamerisk	0.00			0.00		
5223	TEMP FIELD LABOR	11,000.00	5,000.00	11,000.00	0.00	0.00%		11,000.00	100.00%	Invasive and canal cleaning	0.00			0.00			0.00			0.00		
5225	FIELD CLEAN UP-DUMPING/VECTOR	60,000.00	60,000.00	60,000.00	0.00	0.00%		36,000.00	60.00%		0.00			24,000.00	40.00%		0.00			0.00		
5050	BASIN CLEANING FORMERLY 7050 CAPIT	50,000.00	50,000.00	50,000.00	0.00	0.00%		50,000.00	100.00%		0.00			0.00			0.00			0.00		
VEHICLE OPERATIONS:																						
5310	VEHICLE MAINTENANCE	8,000.00	8,000.00	8,000.00	0.00	0.00%		8,000.00	100.00%	reduced from 2013-14 base	0.00			0.00			0.00			0.00		
5320	FUEL	13,750.00	13,750.00	15,125.00	0.00	0.00%		15,125.00	100.00%	EST. LOWER FUEL COST	0.00			0.00			0.00			0.00		
UTILITIES:																						
5410	ALARM SERVICE	1,500.00	1,500.00	1,545.00	772.50	50.00%		772.50	50.00%	FACILITIES SHARE	0.00			0.00			0.00			0.00		
5420	ELECTRICITY	10,000.42	7,000.00	7,563.42	2,117.76	28.00%		1,512.68	20.00%	FACILITIES SHARE	3,932.98	52.00%		0.00			0.00			0.00		
5430	MOBILE PHONES	5,265.00	5,265.00	5,370.30	1,074.06	20.00%		4,027.73	75.00%	FACILITIES SHARE	0.00			268.52	5.00%		0.00			0.00		
5440	TELEPHONE	8,000.00	5,500.00	7,500.00	5,250.00	70.00%		2,250.00	30.00%	FACILITIES SHARE	0.00			0.00			0.00			0.00		
5450	NATURAL GAS	1,134.58	1,100.00	1,155.00	693.00	60.00%		462.00	40.00%	FACILITIES SHARE	0.00			0.00			0.00			0.00		
5460	WATER / TRASH / SEWER	2,438.00	3,438.00	3,609.90	1,804.95	50.00%		1,443.96	40.00%	FACILITIES SHARE	0.00			360.99	10.00%		0.00			0.00		
5470	INTERNET SERVICES	2,731.82	2,631.82	2,763.41	1,381.71	50.00%		829.02	30.00%	FACILITIES SHARE	138.17	5.00%		414.51	15.00%		0.00			0.00		
GENERAL ADMINISTRATION:																						
6001	GENERAL ADMIN-OTHER	4,500.00	4,500.00	4,500.00	2,250.00	50.00%		2,250.00	50.00%	ESTIMATE BY USE	0.00			0.00			0.00			0.00		
6002	WEBSITE ADMINISTRATION	6,000.00	6,000.00	6,000.00	6,000.00	100.00%		0.00			0.00			0.00			0.00			0.00		
6003	PROPERTY TAX	0.00	0.00	0.00	0.00	100.00%		0.00			0.00			0.00			0.00			0.00		
6004	MEETING EXPENSES	2,060.00	1,060.00	2,060.00	1,030.00	50.00%		0.00			0.00			1,030.00	50.00%		0.00			0.00		

GL ACCT:	GL DESCRIPTION:	Approved 2020-2021 Budget	Projected Annual Costs (7/1/20- 6/30/21)	Draft 2021- 2022 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			ACTIVE RECHARGE TRANSFER PROJECTS			WASH PLAN and TRUST SUPPORT		
					2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 Budget	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:
6006	PERMITS	10,000.00	10,000.00	45,000.00	9,000.00	20.00%		22,500.00	50.00%	Fish and Wildlife	0.00			13,500.00	30.00%		0.00			0.00		
6007	INTER DISTRICT COSTS	10,000.00	10,000.00	10,000.00	0.00	0.00%		5,000.00	50.00%		0.00			5,000.00	50.00%		0.00			0.00		
6009	LICENSES	1,630.53	1,650.20	1,712.06	342.41	20.00%		1,369.65	80.00%		0.00			0.00			0.00			0.00		
6010	SURETY BOND	1,900.00	1,815.00	1,900.00	0.00	0.00%		0.00			0.00			1,900.00	100.00%		0.00			0.00		
6012	OFFICE MAINTENANCE	3,275.40	1,275.40	2,550.80	1,020.32	40.00%		0.00			1,530.48	60.00%	upkeep	0.00			0.00			0.00		
6013	OFFICE LEASE PAYMENT	60,000.00	60,000.00	60,000.00	21,000.00	35.00%		12,000.00	20.00%	Share by allocation	6,000.00	10.00%		12,000.00	20.00%		9,000.00	15%		0.00		
6015	MENTONE HOUSE MAINTENANCE	5,000.00	5,000.00	5,000.00	0.00	0.00%		0.00			5,000.00	100.00%		0.00			0.00			0.00		
6016	REDLANDS PLAZA MAINTENANCE	40,000.00	40,000.00	40,000.00	0.00	0.00%		0.00			40,000.00	100.00%	ADJUST FOR CAM	0.00			0.00			0.00		
6026	REDLANDS PLAZA CAM EXPENSES	32,290.50	32,290.50	32,936.31	0.00	0.00%		0.00			32,936.31	100.00%	ADJUST FOR CAM	0.00			0.00			0.00		
6018	JANITORIAL SERVICES	9,108.89	9,708.89	10,400.00	10,400.00	100.00%		0.00			0.00	0.00%		0.00			0.00			0.00		
6019	JANITORIAL SUPPLIES	515.00	515.00	515.00	309.00	60.00%		206.00	40.00%	FACILITIES SHARE	0.00			0.00			0.00			0.00		
6020	VACANCY MARKETING-REDLANDS PLAZA	1,500.00	500.00	5,000.00	0.00		One lease Vacancy	0.00			5,000.00	100.00%	RENTAL SUPPORT	0.00			0.00			0.00		
6027	COMPUTER SOFTWARE	600.00	1,500.00	1,575.00	1,181.25	75.00%		78.75	5.00%	FACILITIES SHARE	157.50	10.00%		157.50	10.00%		0.00			0.00		
6030	OFFICE SUPPLIES	3,750.67	3,750.67	3,750.67	3,000.54	80.00%		187.53	5.00%	FACILITIES SHARE	375.07	10.00%		187.53	5.00%		0.00			0.00		
6033	OFFICE EQUIPMENT RENTAL	9,500.00	9,500.00	9,500.00	7,125.00	75.00%		475.00	5.00%	FACILITIES SHARE	1,425.00	15.00%		475.00	5.00%		0.00			0.00		
6036	PRINTING	1,100.00	2,000.00	2,000.00	1,000.00	50.00%		800.00	40.00%	GW Charge	0.00			200.00	10.00%		0.00			0.00		
6039	POSTAGE AND OVERNIGHT DELIVERY	1,200.00	1,200.00	1,200.00	660.00	55.00%		300.00	25.00%	GW Charge	120.00	10.00%		120.00	10.00%		0.00			0.00		
6042	PAYROLL PROCESSING FEES	2,775.85	2,775.85	2,859.13	2,859.13	100.00%		0.00			0.00			0.00			0.00			0.00		
6045	BANK INVESTMENT SERVICE CHARGES	1,575.00	1,000.00	1,000.00	1,000.00	100.00%		0.00			0.00			0.00			0.00			0.00		
6051	UNIFORMS	2,750.00	2,750.00	3,025.00	907.50	30.00%		2,117.50	70.00%	Field Uniforms	0.00			0.00			0.00			0.00		
6060	OUTREACH	60,000.00	60,000.00	60,000.00	18,000.00	30.00%	BTAC Coop + Board Outre	12,000.00	20.00%	share by mission	0.00			19,950.00	33.25%		9,000.00	15%		4,050.00	6.75%	
6087	EDUCATIONAL REIMBURSEMENT	5,000.00	2,500.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00			0.00			0.00		
6090	SUBSCRIPTIONS/PUBLICATIONS	1,232.00	1,500.00	1,355.20	1,355.20	100.00%		0.00			0.00			0.00			0.00			0.00		
6091	PUBLIC NOTICES	3,200.00	3,200.00	3,200.00	640.00	20.00%	Ordinance Change	2,560.00	80.00%	% OF 2010	0.00			0.00			0.00			0.00		
6093	MEMBERSHIPS	22,042.80	25,000.00	25,289.23	25,289.23	100.00%	ACWA CSDA Etc.	0.00			0.00			0.00			0.00			0.00		
	BENEFITS:						Benefit Total	638,075.59									0.00					
6110	VISION INSURANCE	2,593.61	2,593.61	2,881.79	374.63	13%		1,582.10	45%	Based on percent of hours	140.63	4%		351.58	10%		738.31	21%		246.10	7%	
6120	WORKER'S COMP INSURANCE	16,648.29	16,648.29	16,534.03	2,149.42	13%	BASE ON LABOR/reduced	9,077.18	45%	Based on percent of hours	806.86	4%		2,017.15	10%		4,236.02	21%		1,412.01	7%	
6130	DENTAL INSURANCE	11,134.47	11,134.47	10,548.37	1,371.29	13%	BASE ON LABOR	5,791.05	45%	Based on percent of hours	514.76	4%		1,286.90	10%		2,702.49	21%		900.83	7%	
6150	MEDICAL INSURANCE	215,169.93	215,169.93	239,303.51	31,109.46	13%	Policy Reduction	131,377.62	45%	Based on percent of hours	11,678.01	4%		29,195.03	10%		61,309.56	21%		20,436.52	7%	
6150.01	MEDICAL EMPLOYEE CONTRIBUTION	-28,597.42	-28,597.42	-31,135.79	-4,047.65	13%		-14,011.11	45%		-1,245.43	4%		-3,113.58	10%		-6,538.52	21%		-2,179.51	7%	
6160	PAYROLL TAXES - EMPLOYER	81,796.00	81,796.00	103,064.55	13,398.39	13%	Consolidated costs 2014	56,582.44	45%	Based on percent of hours	5,029.55	4%		12,573.88	10%		26,405.14	21%		8,801.71	7%	
6170	PERS RETIREMENT	235,124.31	235,124.31	296,879.14	38,594.29	13%	Includes UA Liability	162,986.65	45%	Based on percent of hours	14,487.70	4%		36,219.25	10%		76,060.43	21%		25,353.48	7%	
6170.01	PERS EMPLOYEE CONTRIBUTION	-44,054.08	-103,897.36	-45,359.82	-5,896.78	13%		-20,411.92	45%		-1,814.39	4%		-4,535.98	10%		-9,525.56	21%		-3,175.19	7%	
	SALARIES:						Overhead Offset 22%															
6210	OVERTIME				0.00			-398,771.74			0.00			0.00			0.00			0.00		
6230	REGULAR SALARIES	1,141,880.19	1,141,880.19	1,423,744.66							664,071.89											
Sub	Field Staff Part Time				0.00			0.00	50.00%	Salary+overhead 22% % tim	0.00			0.00			0.00			0.00	50.00%	half year 50% Was
Sub	Field Supervisor	89,984.17	89,984.17	90,465.23	0.00	0.00%	COLA 3.1%/RP - EMP PBS	110,367.58	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%	
Sub	Field Operations Spec I	53,941.04	53,941.04	55,318.12	0.00	0.00%	COLA 3.1%/RP - EMP PBS	67,488.11	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%	
Sub	Field Operations Spec I	44,407.48	44,407.48	45,123.94	0.00	0.00%	COLA 3.1%/RP - EMP PBS	44,040.96	80.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		11,010.24	20.00%		0.00	0.00%	
Sub	Asst Mgr/Lands Resources Mgr.	205,218.77	205,218.77	213,500.98	21,350.10	10.00%	COLA 3.1%/RP - EMP PBS	104,188.48	40.00%	Salary+overhead 22% time	0.00	0.00%		52,094.24	20.00%		13,023.56	5.00%		65,117.80	25.00%	
Sub	Admin Services Spec.	87,578.30	87,578.30	87,291.78	34,916.71	40.00%	COLA 3.1%/RP - EMP PBS	42,598.39	40.00%	Salary+overhead 22% time	10,649.60	10.00%		5,324.80	5.00%		5,324.80	5.00%		0.00	0.00%	
Sub	Admin Analyst	88,814.96	88,814.96	88,508.99	22,127.25	25.00%	COLA 3.1%/RP - EMP PBS	32,394.29	30.00%	Salary+overhead 22% time	26,995.24	25.00%		16,197.15	15.00%		5,399.05	5.00%		0.00	0.00%	
Sub	Senior Engineer	167,556.73	167,556.73	169,019.14	0.00	0.00%	COLA 3.1%/RP - EMP PBS	41,240.67	20.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		164,962.68	80.00%		0.00	0.00%	
Sub	Assistant Engineer	74,941.84	74,941.84	78,314.81	0.00	0.00%	COLA 3.1%/RP - EMP PBS	47,772.03	50.00%	Salary+overhead 22% time	0.00	0.00%		4,777.20	5.00%		38,217.63	40.00%		4,777.20	5.00%	
Sub	Legal Counsel	0.00	0.00	250,000.00	50,000.00	20.00%	COLA 3.1%/RP - EMP PBS	30,500.00	10.00%	Salary+overhead 22% time	9,150.00	3.00%		51,850.00	17.00%		91,500.00	30.00%		61,000.00	20.00%	
Sub	GIS Intern/contract	15,566.40	15,566.40	15,622.27	0.00	0.00%	COLA 3.1%/RP - EMP PBS	19,059.17	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%	
Sub	General Manager	285,332.11	285,332.11	302,463.41	60,492.68	20.00%	COLA 3.1%/RP - EMP PBS	110,701.61	30.00%	Salary+overhead 22% time	18,450.27	5.00%		55,350.80	15.00%		73,801.07	20.00%		36,900.54	10.00%	
Sub	Doc Imaging Intern	12,972.00	12,972.00	12,780.00	4,473.00	35.00%	COLA 3.1%/RP - EMP PBS	6,236.64	40.00%	Salary+overhead 22% time	0.00	0.00%		2,338.74	15.00%		1,559.16	10.00%		0.00	0.00%	Salary Benefits
sub	Engineering Intern	15,566.40	15,566.40	15,336.00	0.00	0.00%		7,483.97	40.00%		0.00	0.00%		7,483.97	40.00%		0.00	0.00%		3,741.98	20.00%	223,333.48
	INSURANCE:						Labor Total	\$ 1,423,744.66			0.37		0.04		0.10							0.09
6310	PROPERTY / AUTO INSURANCE	4,400.00	4,209.65	4,420.13	221.01	5.00%		3,315.10	75.00%	Approximate from Insurer	663.02	15.00%		221.01	5.00%		0.00					

GL ACCT:	GL DESCRIPTION:	Approved 2020-2021 Budget	Projected Annual Costs (7/1/20- 6/30/21)	Draft 2021- 2022 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			ACTIVE RECHARGE TRANSFER PROJECTS			WASH PLAN and TRUST SUPPORT		
Draft 2021-2022 Budget					2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 Budget	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:
6430	LODGING	4,000.00	2,000.00	4,000.00	4,000.00	100.00%	Board Policy	0.00			0.00			0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	5,000.00	2,500.00	5,000.00	5,000.00	100.00%	Board Policy	0.00			0.00			0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	100,000.00	0.00	25,000.00	25,000.00	100.00%		0.00			0.00			0.00			0.00			0.00		
ADMINISTRATIVE/STAFF EXPENSES:																						
6510	MILEAGE	2,500.00	1,100.00	2,500.00	1,000.00	40.00%		625.00	25.00%	Allocation basis 2011	0.00			250.00	10.00%		625.00	25%		0.00		
6515	AIR FARE	3,000.00	1,500.00	4,500.00	1,350.00	30.00%		450.00	10.00%	Allocation basis 2011	0.00			1,080.00	24.00%		1,620.00	36%		0.00		
6520	OTHER TRAVEL	1,050.00	350.00	1,500.00	675.00	45.00%		375.00	25.00%	Allocation basis 2011	0.00			450.00	30.00%		0.00			0.00		
6525	MEALS	2,035.00	750.00	2,035.00	915.75	45.00%		712.25	35.00%	Allocation basis 2011	0.00			407.00	20.00%		0.00			0.00		
6530	LODGING	3,750.00	1,500.00	3,750.00	1,687.50	45.00%		1,312.50	35.00%	Allocation basis 2011	0.00			750.00	20.00%		0.00			0.00		
6535	CONF/SEMINAR REGISTRATIONS	4,000.00	4,000.00	4,000.00	1,800.00	45.00%		1,400.00	35.00%		0.00			800.00	20.00%		0.00			0.00		
9999	Contribution toward Capital Maint.	444,000.00	444,000.00	274,000.00	0.00		See Below in 7000 series	124,000.00		Reduced Allocation	0.00		See Below in 7000 series	150,000.00		See Below in 7000 series	0.00			0.00		
8010	Capital Reserve GWE/Rate Stabilization	0.00	0.00	0.00	0.00	0.00%		0.00	100.00%	Use not contribution	0.00			0.00			0.00			0.00		
TOTAL EXPENSES:		3,836,839.42	3,633,599.50	4,062,854.75	574,941.21			226,015.33			1,525,350.89		6%	201,204.09			611,126.77			716,181.06		819,008.48
Operating Revenue		3,790,032.48	3,759,800.60	4,527,961.52	501,108.40			737,929.04			1,525,310.43		19%	263,042.69			710,500.00			715,500.00		812,500.00
NET OPERATING REVENUE		-46,806.94		465,106.77	-73,832.81						-40.46			61,838.60			99,373.23			(681.06)		-6,508.48
OVERHEAD																						Significant Carryov
NET GENERAL FUND ANNUAL																						From Prior year

GL ACCT:	GL DESCRIPTION:	Approved 2020-2021 Budget	Projected Annual Costs (7/1/20-6/30/21)	Draft 2021-2022 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			ACTIVE RECHARGE TRANSFER PROJECTS			WASH PLAN and TRUST SUPPORT		
Draft 2021-2022 Budget					2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:	2021 Budget	% BUDGET	BASIS:	2021 BUDGET:	% BUDGET	BASIS:
Multiyear Capital projects																						
7010	MATERIALS	12,000.00	12,000.00	12,000.00	0.00			6,000.00	50.00%	Field Security Changes	0.00			6,000.00	50.00%		0.00			0.00		
	LAND & BUILDINGS																					
7110	PROPERTY - CAPITAL REPAIRS	315,000.00	315,000.00	511,971.00	0.00			361,971.00	70.70%	CIP #11 #15				150,000.00	29.30%	CIP #14 #34	0.00			0.00		
7120	PROPERTY - LAND PURCHASE	0.00	22,722.32	0.00													0.00			0.00		
7130	MENTONE PROPERTY (HOUSE) CAPITAL	25,000.00	25,000.00	25,000.00	0.00			0.00			25,000.00	100.00%	curb/driveway	0.00			0.00			0.00		
7140	MENTONE PROPERTY (SHOP) CIP #3 b&	330,000.00	330,000.00	375,000.00	0.00			375,000.00	100.00%		0.00			0.00			0.00			0.00		
7160	MENDOZA PROPERTY CIP #12	137,000.00	137,000.00	137,000.00										137,000.00	100.00%		0.00			0.00		
EQUIPMENT & VEHICLES																						
7210	COMPUTER HARDWARE CAPITAL REPAIR	5,000.00	7,000.00	5,000.00	3,750.00	75.00%		1,250.00	25.00%	Allocation basis 2011	0.00			0.00			0.00			0.00		
7220	COMPUTER SOFTWARE	10,000.00	15,000.00	10,000.00	2,000.00	20.00%		3,000.00	30.00%	Allocation basis 2011	0.00			4,000.00	40.00%		0.00			0.00	1,000.00	10.00%
7230	FIELD EQUIPMENT / VEHICLES CIP #8 & #	72,500.00	72,500.00	1,604.44	0.00			1,283.55	80.00%		0.00			320.89	20.00%		0.00			0.00		
7240	OFFICE EQUIPMENT	1,500.00	1,500.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00			0.00			0.00		
PROFESSIONAL SERVICES:																						
7126	ARTP ENGR/PROF SERVICES #23 #31	500,000.00	500,000.00	500,000.00	0.00			0.00	0.00%		0.00	0.00%		0.00	0.00%		600,000.00	100%		0.00		
7150	MILL CREEK DIVERSION PROJECT CIP #1	1,100,000.00	1,100,000.00	1,100,000.00	0.00		MultiYear Total comitmer	1,100,000.00	100.00%	In WIP Acct until completion	0.00			0.00			0.00			0.00		
7438	ENGINEERING SERVICES-OTHER	125,000.00	125,000.00	125,000.00	0.00		CIP #7	20,000.00	16.00%	Mill Creek O&M Plans	0.00			87,500.00	70.00%	Mill Creek O&M Plans	17,500.00	14%		0.00		
CAPITAL EXPENSE		3,133,000.00	3,162,722.32	2,804,075.44	7,250.00			1,868,504.55			25,000.00			384,820.89			617,500.00			1,000.00		
CAPITAL REVENUE			274,000.00		0.00			124,000.00			0.00			150,000.00			0.00			0.00		
CAPITAL SUBTOTAL ANNUAL NET			-2,630,075.44		-7,250.00			-1,744,504.55			-25,000.00			-234,820.89			-617,500.00			-1,000.00		
RESERVE CONTRIBUTION OR (-USE)		TOTAL	-2,164,968.67	-81,082.81				-1,744,545.01	otal Multi year Pay Go Capital Project	36,838.60				-135,447.66			-618,181.06	FROM CAPITAL Reserve ARTP		-7,508.48		