



San Bernardino Valley Municipal Water District

Fiscal Year 2021 ~ 2022

General Fund Budget

**SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT
GENERAL FUND
FISCAL YEAR BUDGET 2021 / 2022
REVENUES AND EXPENDITURES**

		2020-2021 BUDGET	5/31/2021 ACTUAL YTD	CURRENT YEAR FY 2020-2021 PROJECTED	FY 2021-2022 BUDGET
REVENUE					
	WATER SALES	5,800,500	4,289,017	4,678,928	6,336,950
	GENERAL PROPERTY TAXES	10,554,000	10,859,388	10,900,000	11,337,000
	INVESTMENT INCOME	2,900,000	480,664	550,000	1,480,000
	PASS-THRU PAYMENTS FROM SUCCESSOR AGENCIES	5,150,000	6,307,709	6,307,709	6,400,000
	REIMBURSEMENT FROM OTHER AGENCIES	9,999,500	3,173,016	3,500,000	17,708,100
	REIMBURSEMENT FOR CONSTRUCTION PROJECTS	4,075,000	1,723,153	1,723,153	2,953,600
	GRANT FUNDS	3,757,000	260,455	260,455	2,756,500
	OTHER INCOME	24,000	22,000	24,000	54,000
	ADMINISTRATION FEE - DEBT SERVICE	3,110,000	3,158,100	3,158,100	3,020,000
	GAIN (LOSS) ON SALE OF ASSETS	3,149,000	3,130,844	3,130,844	460,000
	TOTAL REVENUE	48,519,000	33,404,346	34,233,189	52,506,150
EXPENDITURES					
PAYROLL / DIRECTORS FEES					
6100	SALARIES - (INCLUDES 4.1 % COLA)	3,558,000	3,118,236	3,401,712	4,194,000
6110	OVERTIME	87,500	40,169	43,821	55,000
6120	DIRECTOR'S FEES	179,400	152,490	166,353	179,400
6130	PERS RETIREMENT	1,135,500	995,013	1,085,469	1,310,500
6140	PAYROLL TAXES	262,000	237,719	259,330	302,000
		5,222,400	4,543,627	4,956,684	6,040,900
MEDICAL BENEFITS					
6150	ACWA BLUE CROSS - (5% INCREASE IN PREMIUMS IN JAN 2022)	835,000	650,615	709,762	902,000
6160	ACWA DELTA DENTAL (2% INCREASE IN PREMIUMS IN JAN 2022)	60,200	46,908	51,172	65,000
6170	ACWA VISION, DISABILITY AND LIFE INSURANCE	34,250	26,030	28,396	44,150
	ANNUAL OTHER POSTEMPLOYMENT BENEFIT COST (OPEB)	475,000	475,000	475,000	450,000
6180	WORKERS COMPENSATION	45,000	19,360	21,120	38,500
6200	HEALTH REIMBURSEMENT PLAN	108,000	74,495	108,000	102,500
		1,557,450	1,292,408	1,393,451	1,602,150

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LONG TERM DEBT REPAYMENT (CURRENT PORTION)					
6230	COP CAPITAL PAYMENTS - (BASELINE FEEDER)	205,000	-	205,000	215,000
6710	INTEREST	291,850	145,922	291,844	283,400
		496,850	145,922	496,844	498,400
FIXED ASSET IMPROVEMENTS					
6240	PIPELINE CONTROL SYSTEM	527,000	81,187	88,568	282,000
6250	OFFICE EQUIPMENT	490,000	306,859	334,755	266,750
6260	VEHICLE REPLACEMENT	117,000	109,883	109,883	90,000
6280	FIELD IMPROVEMENTS	32,925,000	2,375,120	2,591,040	52,385,000
6760	LAND PURCHASE	16,850,000	17,646,249	17,646,249	25,400,000
		50,909,000	20,519,298	20,770,495	78,423,750
SPECIAL SERVICES					
6320	HOUSE COUNSEL	300,000	309,642	337,791	350,000
6330	SPECIAL COUNSEL	1,000,000	343,005	374,187	750,000
6340	WATERMASTER	457,500	9,262	10,104	43,000
6370	TEMPORARY OFFICE SERVICES / INTERNSHIP	12,500	-	-	10,000
6380	DISTRICT AUDIT	30,000	29,950	29,950	30,000
6620	SAR-MC CO-OP WATER PROJECT MANAGEMENT	30,000	30,000	30,000	30,000
6640	WATER CONSERVATION AND EDUCATION	990,000	154,355	168,387	1,110,000
6642	SPONSORSHIPS	18,000	5,000	5,000	35,500
6645	EXTERNAL AFFAIRS / STRATEGIC COMMUNICATIONS	325,000	63,833	69,636	233,000
6360	CONSULTANTS	7,393,500	1,851,774	2,020,117	8,426,000
6820	SECURITY	65,000	58,614	63,943	20,000
6780	ENVIRONMENTAL/HCP IMPLEMENTATION	4,331,500	2,411,771	2,631,023	2,781,000
		14,953,000	5,267,206	5,740,138	13,818,500

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GENERAL OFFICE EXPENSES					
6430	LIABILITY INSURANCE	100,000	85,410	85,410	165,000
6480	OFFICE EXPENSE	68,000	63,324	69,081	72,800
6530	BANK CHARGES / TRUSTEE FEES	17,500	14,043	15,320	17,500
6570	POSTAGE	2,500	3,268	3,565	4,000
6600	TAXES / LICENSES / PERMITS	549,750	350,729	382,613	830,000
6650	PUBLIC NOTICES	10,000	4,179	4,559	5,000
6500	EDUCATION & TRAINING	100,000	63,091	68,827	100,000
6520	ELECTION EXPENSE	50,000	88,228	88,228	-
6560	LIBRARY	18,575	1,025	1,025	19,825
6580	DUES & SUBSCRIPTIONS	211,550	203,022	221,479	329,265
		1,127,875	876,319	940,106	1,543,390
TRAVEL, MEALS AND LODGING					
6400	VEHICLE EXPENSE	92,400	65,128	71,049	92,500
6410	TRAVEL	56,000	768	838	56,000
6420	MEALS AND LODGING	50,000	461	503	50,000
		198,400	66,357	72,389	198,500
SPECIAL PROGRAMS					
6350	UNITED STATES GEOLOGICAL SURVEY	2,017,000	1,204,913	1,314,451	1,778,000
6390	SAWPA	1,872,000	1,831,329	1,943,329	2,172,000
6450	WATER STOCK ASSESSMENTS	7,000	5,967	5,967	7,000
6690	EMERGENCY PREPAREDNESS	7,500	941	1,027	7,500
6800	SB LAFCO FUNDING SHARE	30,000	30,000	30,000	30,000
6810	S.B. REGIONAL WATER RESOURCES JPA (HANES PARK)	140,000	2,030,400	2,030,400	-
		4,073,500	5,103,550	5,325,173	3,994,500

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		2020-2021 BUDGET	5/31/2021 ACTUAL YTD	CURRENT YEAR FY 2020-2021 PROJECTED	FY 2021-2022 BUDGET
OPERATIONS AND MAINTENANCE EXPENSE					
6295	PURCHASED WATER	1,062,500	619,661	675,994	1,562,500
6460	UTILITIES, COMMUNICATIONS	1,147,000	834,228	910,067	1,094,000
6470	MAINTENANCE AND REPAIRS	1,058,000	373,126	407,047	1,153,000
6490	FIELD SUPPLIES	40,000	19,302	21,057	40,000
6540	YUCAIPA LAKES	70,000	13,303	14,512	75,500
6610	SPREADING GROUNDS MAINTENANCE	785,000	429,646	429,646	560,000
6720	WATER QUALITY TESTING	30,000	1,000	1,091	30,000
		4,192,500	2,290,266	2,459,413	4,515,000
	TOTAL EXPENDITURES	82,730,975	40,104,953	42,154,694	110,635,090
	USE OF CASH RESERVES FOR CAPITAL PROJECTS	34,211,975			58,128,940
	NET GENERAL FUND INCOME (LOSS)	-	(6,700,610)	(7,921,500)	-
		-			
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT SUMMARY OF CASH RESERVE BALANCES Per Reserve Policy adopted July 2012					
			<i>ESTIMATED</i>	<i>ESTIMATED</i>	
		<i>6/30/20</i>	<i>6/30/21</i>	<i>6/30/22</i>	
		END OF	END OF	END OF	
		THE YEAR	THE YEAR	THE YEAR	
		BALANCE	BALANCE	BALANCE	
GENERAL FUND					
	RESERVE FOR OPERATIONS	5,704,828	5,704,828	5,704,828	
	RESERVE FOR NEW INFRASTRUCTURE	52,804,432	47,229,364	14,115,924	
	RESERVE FOR RATE STABILIZATION	4,278,621	4,278,621	4,278,621	
	RESERVE FOR REPAIRS AND REPLACEMENT	62,595,579	62,595,579	62,595,579	
	RESERVE FOR SELF INSURANCE	25,000,000	25,000,000	-	
	RESERVE FOR OTHER POST-EMPLOYMENT BENEFITS	2,191,608	2,191,608	2,191,608	
	TOTAL GENERAL FUND CASH	152,575,068	147,000,000	88,886,560	