

# BIG BEAR MUNICIPAL WATER DISTRICT

# BUDGET



FISCAL YEAR 2024-25

FOR MANAGEMENT OF BIG BEAR LAKE

Established in 1964 under the Municipal Water Code of 1911 in order to maintain  
Big Bear Lake for recreation and wildlife.

**Prepared by:**

Interim General Manager, Brittany Lamson  
Senior Accountant, Mike Schermer  
Chief Operating Officer, Mike Stephenson

**District Business Offices:**

40524 Lakeview Drive  
Big Bear Lake, CA 92315  
(909) 866-5796



# BIG BEAR MUNICIPAL WATER DISTRICT

## FORMATION

Established in 1964 under the Municipal Water Code of 1911

## MISSION

To maintain Big Bear Lake for Recreation and Wildlife.

## BOARD OF DIRECTORS

Steve Ludecke, President – Division I  
Bob Rehfuss, Director – Division II  
Craig Brewster, Vice President – Division III  
Mark Lee, Director – Division IV  
Tom Bradford, Director – Division V

## MANAGEMENT

Brittany Lamson - Interim General Manager  
Drew Pappas – Lake Operations Manager  
Jim Cummings – Facility Manager

40524 Lakeview Drive  
P.O. Box 2863  
Big Bear Lake, CA 92315

EST. 1964

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# INTRODUCTION

## Board of Directors



**Steve Ludecke, Division 1**  
President



**Bob Reh fuss, Division 2**  
Director



**Craig Brewster, Division 3**  
Vice President

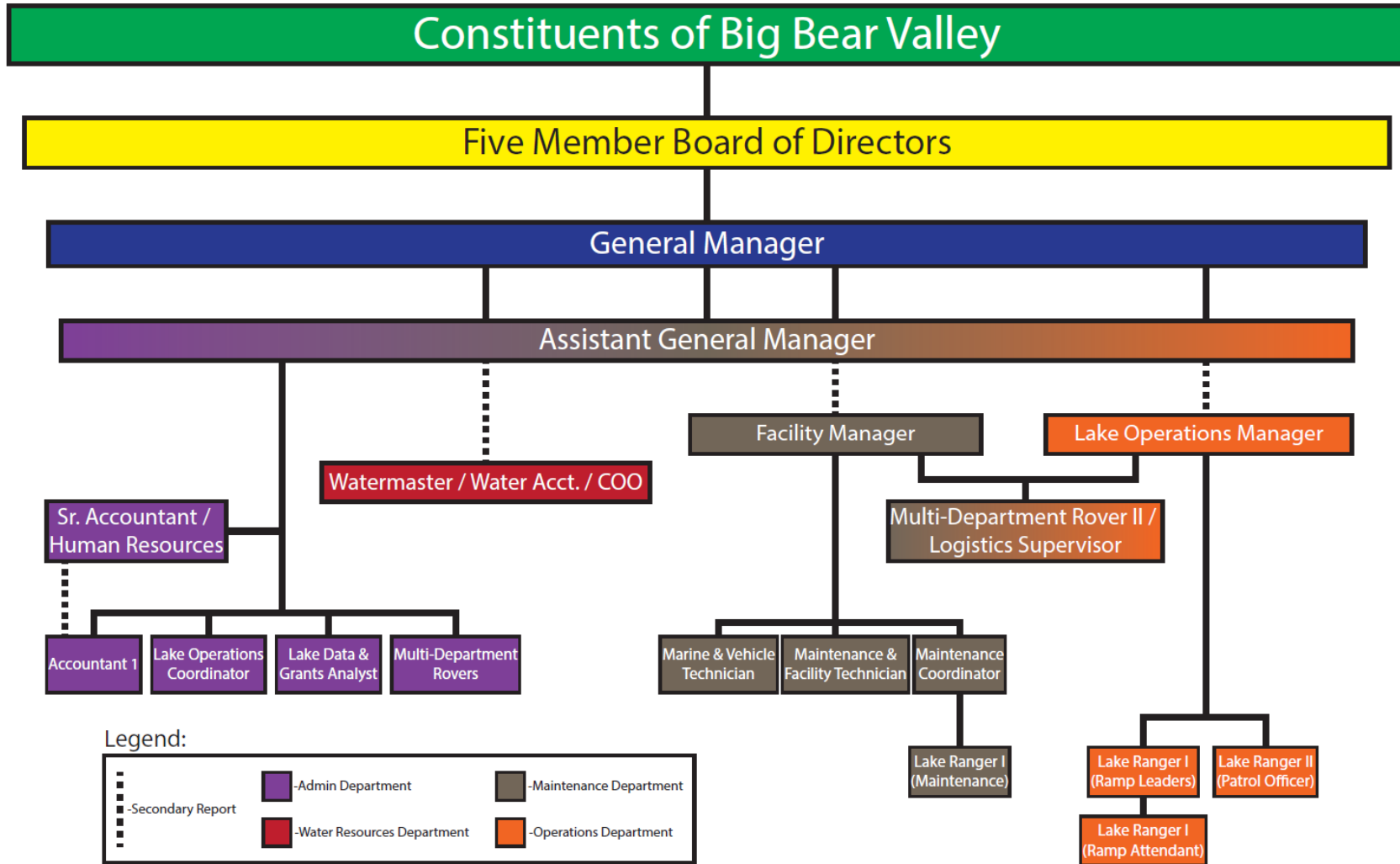


**Mark Lee, Division 4**  
Director



**Tom Bradford, Division 5**  
Director

Directors are elected by divisions which are analyzed after each 10-year census to ensure each division is balanced by the population. Each Director serves a four-year term without any term limits. Elections are held every two years, with elections for Divisions 1, 2, and 3 open in the same even-numbered years and Divisions 4 and 5 in the same even-numbered years. An election for Divisions 4 and 5 will be held November 2024.



## A Message from the MWD

The Big Bear Municipal Water District ('District') is looking forward to present an ambitious budget for the 2024-25 year. The Board has taken the last year to get well acquainted with the needs and wants of the public and what we can do to improve Lake Management. We are looking to update vessels for better research, water quality monitoring, invasive species management and educational opportunities. To accomplish this, we continue to use maturing investments to better our facilities and recreation for all. With a lake that seems to continue to gain level, we should have another year of great water quality, combined with our past fish habitat enhancements you can expect some fantastic fishing on the lake. We hope you enjoy this beautiful place we call work as much as we do! As always, feel free to reach out to any of our staff members with questions.

### Goals and Planning

The District's mission is to maintain Big Bear Lake for recreation and wildlife. It is our duty to serve our constituents. To achieve this, we have recognized the need to enhance our efficiencies and to stay viable as we invest in major capital improvement projects. History shows that lake level is the determining factor correlating to user days on Big Bear Lake.

Currently at 4' 3" down from full Lake, we are going to take advantage of this higher lake level and provide all operational services. We are working on the next phases of our programmatic lake wide dredging permit which could address 12 different sediment remediation areas around the lake. We are tandemly working on a second environmental document to dredge the west side of our lake property at the back of our main office and install a first responders' launch ramp. These are in the draft phases with optimistic scheduling to have them ready for public comment by the end of this year. This effort is in addition to our active clear & grub permit, which we encourage lake front folks to utilize. As soon as we start planning to complete work on the dam, the lake fills up which is great, but puts any resurfacing projects on hold. In an effort to enhance the public experience while visiting lake management, our main office is looking at an upgrade as well as an additional maintenance shop in the vacant lot to the west of our building. Facilities are in need of some upgrades, and we have managed our funds over years and years to make that a reality.

Other goals that should not be overlooked are:

- Enhanced public safety and water quality.
- Continue the advancement of Aquatic Invasive Species (AIS) defense.
- Provide top quality and efficient service to our constituents.
- Alternative solutions for lake stabilization are being considered and analyzed.
- Habitat enhancement and protection.
- Warm water fish habitat enhancement.
- Aggressive dredge planning.

Virtually everything that the District does furthers these goals. This budget provides the needed resources to make further progress towards these goals in 2024-25.

## Grant Opportunities/ Community Contributions

We are continuing our successful grant efforts with Department of Boating and Waterways which manages the Quagga and Zebra mussels, QZ Mussel Prevention Grant Program. They provide funding to programs and aide in the infestation prevention of the dreissenid mussel in California reservoirs. To date, \$2,803,230.96 in grant funds have been allocated to the Big Bear Municipal Water District to supplement our current QZ mussel prevention program. We have received funding for the 2023 grant which was active as of October 2023. This year, these funds will continue to help with wages of our Lake Ranger I staff, who execute our quagga prevention efforts at the public launch ramps. We continue to keep our staffing personnel out in full force to manage the inspection obligation and decontamination requirements servicing the large number of vessels recreating, local and transient visitors on Big Bear Lake.

Our community continues to give their support through fish planting donations. The Big Bear Lake Visitor's Bureau is our biggest supporter currently, and they have donated \$50,000 toward fish stocking for the 2024-25 season, marking three years in a row! The MWD appreciates all who voluntarily donate, and these funds go directly toward fish stocking for all.

There is also a mechanism built into the District fee schedule, which mandates that the organizers of fishing tournaments which take place on the lake pay an angler fee after the tournament of \$15 per angler or \$500, whichever is greater. These contributors add up to support us in maintaining Big Bear Lake for recreation and wildlife and have made an impact on our fishery. No matter how small a donation is, it helps sustain a reliable fishery and we greatly appreciate them. The District has ramped up its warm water habitat restoration program. The purpose is to provide additional spawning beds and structure. Also, during low lake levels the natural warm water spawning habitat is dry. The program is to augment hard bottom habitats during low lake conditions, along with additional habitat during all lake levels. Hard bottom is created along with manzanita bundles to replicate natural habitat that currently exists in the upper edges at lake bottom. Many structures have been deployed in strategic locations with much more work to do.

## CAPITAL PROJECTS

We have some big goals this year. To continue with education and research outreach, we are looking into upgrading and customizing a new research vessel for our TMDL water sampling as well as a new electro-boat to increase invasive species management. We are continuing to look forward at a new office space to better service the public, including an educational lobby space for all folks to enjoy and learn from. With our expanding lake patrol efforts and growing maintenance team skills, which has allowed us to fix and repair more inhouse than ever before, we are outgrowing our current shop so we are planning out an additional shop on the closed RV park lot which will have direct access to the future planned first responders ramp for quicker response times.

We continue to put emphasis on preparing a budget which is not only transparent but is user friendly so anyone interested can understand where their tax dollars are going. Drawing on historical precedence and years of experience serving our constituents, we strive to efficiently perform our public duties to protect the lake without wasting unnecessary resources. Understanding our lake's ecology and our local weather cycles makes this a difficult task but we will continue to learn from our data and adapt to protect Big Bear Lake.

## Who We Are

The Big Bear Municipal Water District is an independent special district governed by a five-member Board of Directors elected by geographic division. It was established in 1964 by the people of Big Bear Valley for the purpose of maintaining Big Bear Lake for recreation and wildlife.

## WHAT WE DO

- Stabilization of the level of Big Bear Lake by managing the amount of Lake water released to the downstream water rights holder.
- Watershed/Water Quality Management.
- Recreation Management.
- Wildlife Habitat Preservation and Enhancement.
- Bear Valley Dam and Reservoir Maintenance.

The major objectives for FY25 are set forth in this document, along with the descriptions of the individual programs and projects. District goals and expenditures to meet those goals are monitored on a quarterly basis. The manner in which the District's programs and financial operations are organized is as follows:

## REVENUE SOURCES

The District's main source of revenue is property taxes which account for approximately 72.5%, which will be affected by increased property assessments/ taxes, of all District income. Majority of the remaining revenue comes from Lake use fees, interest on investments, and the sale of water to the two local ski areas for snow making.

## FINANCIAL PLAN ORGANIZATION

This document presents the budget for FY25 and for those areas where it is possible, a forecast is presented for FY26. Through implementation of a two-year forecasting and quality reviews the District can realize the following benefits:

1. Reinforcement of long-range planning whenever possible to include funding for future projects.
2. Establishment of realistic funding to meet major objectives.
3. Promotion of more orderly spending patterns.
4. Savings in time and resources allocated to prepare annual budget.

## CAPITAL FINANCING AND DEBT MANAGEMENT

- Capital improvements, equipment, and vehicle replacement needs are typically paid for from designated cash reserves. If current reserves are not sufficient, project phasing or postponement is considered. If these measures are not adequate, longer term project financing is explored.
- The District will monitor and evaluate all forms of debt annually.
- The District will diligently monitor its compliance with bond covenants while following current rates and refinance opportunities.
- The District will commit 100% of the annual "Capital Replacement Schedule".
- The District will meet all General Fund current year operating expenses with current year revenues.

## GENERAL FUND FY25

The General Fund portion of this budget contains program budgets with line-item expense categories. The District's General Fund operates under four programs which are described more fully in the program budget section of this document. They are as follows:

- Administration
- Water Resources/ Fisheries
- Maintenance
- Operations

Salary percentages and benefits are allocated to each program, along with related expenses. In addition to the program budgets, the District has also established the following General Fund budgets:

- Revenue Projections
- Capital Improvements Fund
- Debt Service
- Projects

## APPROPRIATIONS LIMIT

The Board of Directors annually adopts its appropriations limit calculated according to Section 7901 of the Government Code and Section 2228 of the Revenue and Taxation Code. The actual calculations are posted at least fifteen days prior to adoption of the limit. Should tax proceeds ever exceed allowable limits, the District has the option to consider seeking a vote of the public to amend its appropriations limit.

## SALARIES AND BENEFITS

Salaries & Benefits for FY25 include 15 full-time employees and 17 seasonal employees. The District contributes to two plans within the California Public Employees' Retirement System (CalPERS). For employees that began with the District prior to FY13, the employee will contribute 3.5% of the contribution. For the current Classic plan the District will fund 15.95% of the full time employees' contribution. For employees that began with the District after FY13, the employee will contribute 7.75% of the contribution. For the current PEPR plan the District will fund 7.87% of the full-time employees' PERS contribution. Healthcare is provided to its employees including Delta Dental and life insurance. Additionally, the District offers, as a non-company expense, supplemental medical, vision, and a non-matching, optional 457 plan.

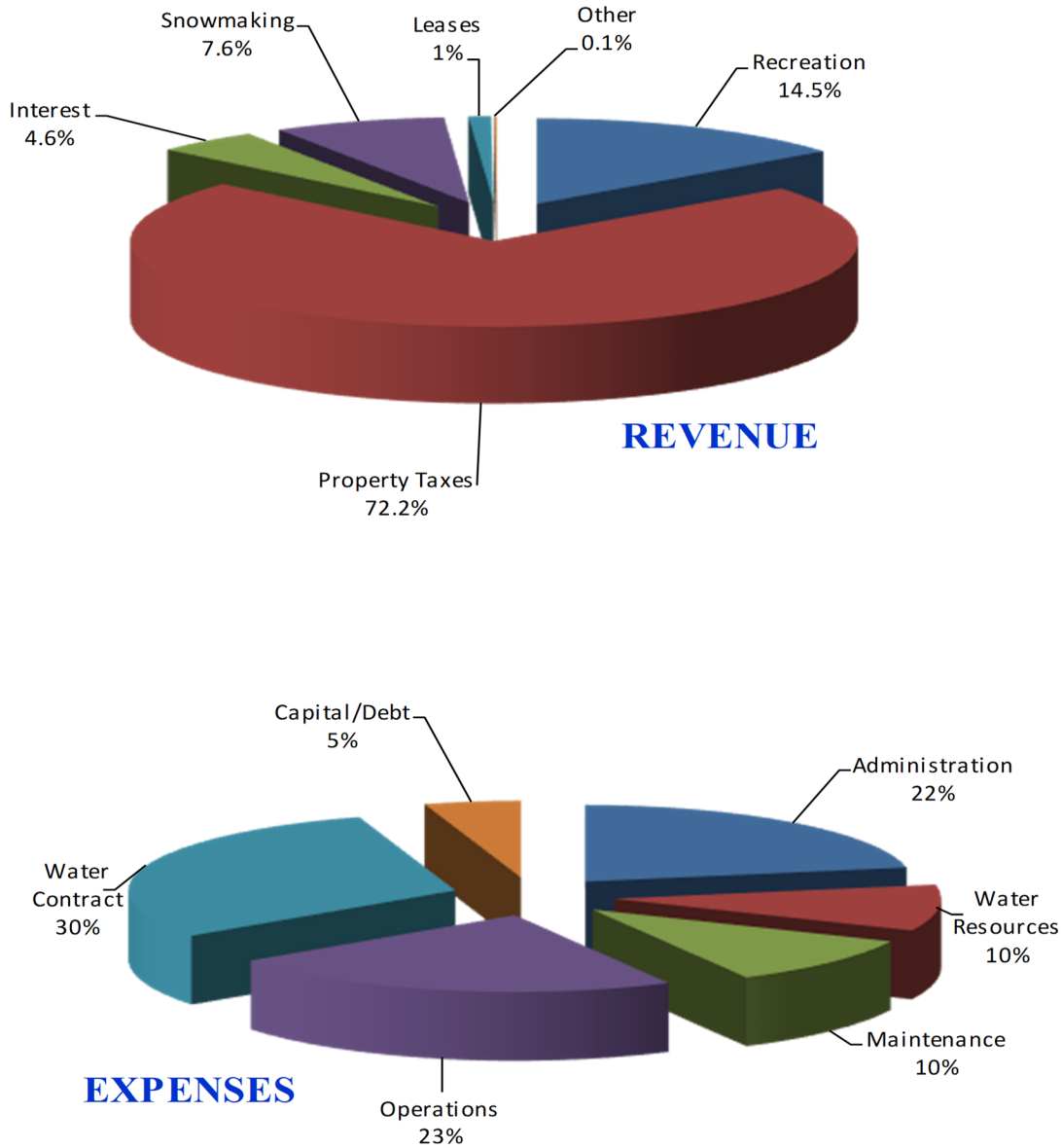
# BUDGET SUMMARY

## Overall General Fund Operating Budget Summary

<b>BIG BEAR MUNICIPAL WATER DISTRICT</b>					
<b>OVERALL GENERAL FUND OPERATING BUDGET SUMMARY</b>					
<b>FISCAL YEAR REVENUE TOTALS</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
<b>OPERATING REVENUE</b>					
ADMINISTRATIVE REVENUE	\$530,365	\$704,706	\$575,143	\$805,258	\$832,141
PROPERTY TAX REVENUE	\$4,620,757	\$5,012,177	\$4,200,653	\$5,392,262	\$4,488,422
OPERATING REVENUE	\$878,401	\$840,207	\$825,667	\$911,609	\$899,226
GRANTS & GOV'T REIMBURSEMENTS	(\$644,976)	\$304,745	\$275,801	\$389,884	\$440,913
<b>TOTAL</b>	<b>\$5,384,547</b>	<b>\$6,861,835</b>	<b>\$5,877,264</b>	<b>\$7,499,013</b>	<b>\$6,660,702</b>
<b>FISCAL YEAR EXPENSE TOTALS</b>	<b>FY 2022 ACTUAL EXPENSES</b>	<b>FY 2023 ACTUAL EXPENSES</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSES</b>	<b>FY 2025 APPROVED BUDGET</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES AND BENEFITS	\$1,821,455	\$1,749,654	\$2,525,190	\$1,790,749	\$2,792,311
SERVICES AND SUPPLIES	\$873,892	\$1,234,782	\$1,803,562	\$1,258,851	\$1,792,802
IN-LIEU WATER CONTRACT PAYMENT	\$1,694,332	\$1,785,842	\$1,875,134	\$1,982,880	\$2,181,168
DEBT SERVICE (BONDS/OTHER)	\$132,193	\$1,170,013	\$311,010	\$300,796	\$293,322
CAPITAL REPLACEMENT SCHEDULE	\$25,249	\$130,356	\$52,457	\$52,457	\$49,152
<b>TOTAL</b>	<b>\$4,547,121</b>	<b>\$6,070,647</b>	<b>\$6,567,353</b>	<b>\$5,385,733</b>	<b>\$7,108,755</b>
<b>OPERATING REVENUE</b>	<b>\$5,384,547</b>	<b>\$6,861,835</b>	<b>\$5,877,264</b>	<b>\$7,499,013</b>	<b>\$6,660,702</b>
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<b>OPERATING FUND ALLOCATIONS</b>	<b>\$1,026,071</b>	<b>\$2,958,762</b>	<b>(\$790,951)</b>	<b>\$2,012,417</b>	<b>(\$360,636)</b>
<i>Capital Improvement</i>	\$0	\$0	\$0	\$1,900,000	\$0
<i>Dam Repair</i>	\$1,000,000	\$2,000,000	\$25,000	\$25,000	\$0
<i>Fish Hatchery</i>	(\$2,691,503)	\$0	\$0	\$0	\$0
<i>Fish</i>	\$0	\$1,019,889	\$0	\$0	\$0
<i>Lake Improvement</i>	\$550,000	\$0	\$0	\$0	\$0
<i>Stanfield Marsh Improvement</i>	\$0	\$39,735	\$0	\$0	\$0
<b>SURPLUS/DEFICIT</b>	<b>\$2,167,574</b>	<b>(\$100,862)</b>	<b>(\$815,951)</b>	<b>\$87,417</b>	<b>(\$360,636)</b>

Revenue and Expense Pie Chart

## GENERAL FUND BUDGET-AT-A-GLANCE FY 2025



The pie chart at the top of the page depicts the District's General Fund REVENUE sources and the percentage each category contributes to the District's total projected General Fund INCOME of **\$6,219,789** for FY 2025. The bottom chart identifies the EXPENSES by programs, water contract payment, capital and debt for the same fiscal year.

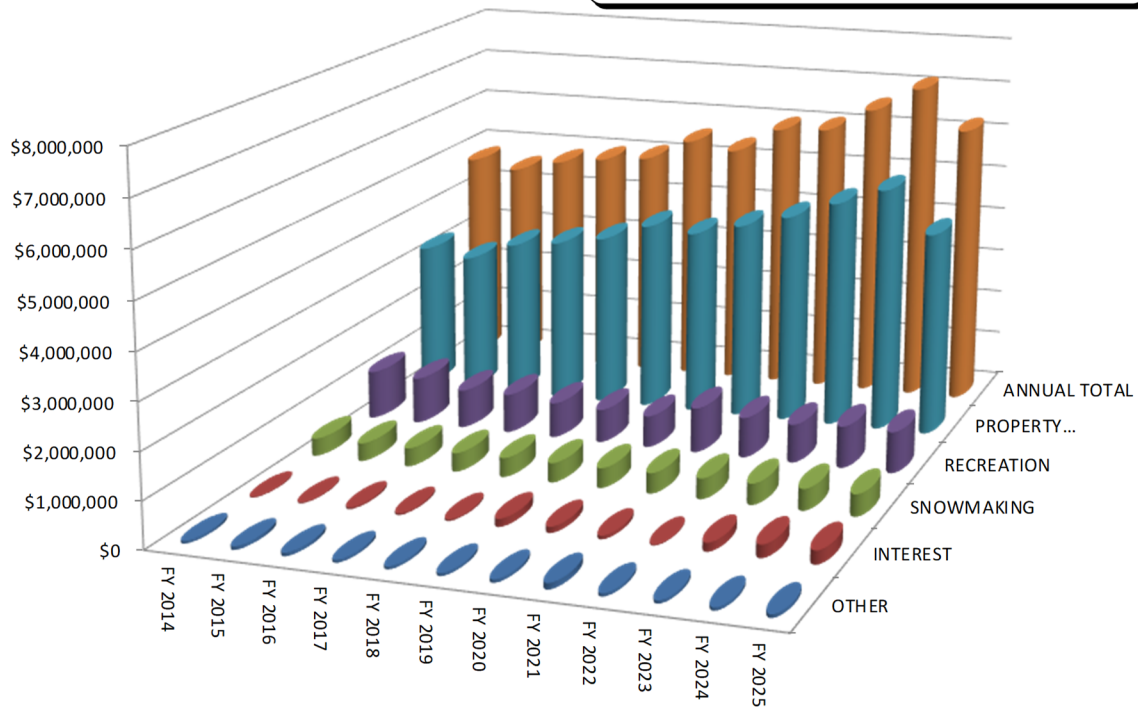
General Fund Revenue

<b>GENERAL FUND REVENUE</b>					
<b>FISCAL YEAR REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
<b>ADMINISTRATIVE</b>					
WATER SALES/SNOWMAKING	\$448,174	\$457,138	\$466,281	\$466,280	\$475,606
INTEREST INCOME	\$21,397	\$187,195	\$42,002	\$278,481	\$288,228
NJIT/ LEASES	\$50,641	\$51,116	\$59,979	\$54,705	\$62,078
SURPLUS SALE	\$0	\$0	\$0	\$0	\$0
OTHER MISCELLANEOUS	\$10,153	\$9,257	\$6,882	\$5,792	\$6,230
<b>TOTAL</b>	<b>\$530,365</b>	<b>\$704,706</b>	<b>\$575,144</b>	<b>\$805,258</b>	<b>\$832,141</b>
<b>PROPERTY TAXES</b>					
CURRENT SECURED	\$4,063,444	\$4,785,260	\$3,962,332	\$4,800,340	\$4,250,000
CURRENT UNSECURED	\$154,610	\$145,032	\$138,962	\$187,396	\$138,962
PRIOR YEAR SECURED	\$40,809	\$35,940	\$28,789	\$82,951	\$28,789
PRIOR YEAR UNSECURED	\$2,204	\$5,245	\$3,182	\$4,715	\$3,182
OTHER	\$226,895	\$26,284	\$49,899	\$302,493	\$50,000
HOMEOWNERS' TAX	\$132,796	\$14,416	\$17,489	\$14,367	\$17,489
<b>TOTAL</b>	<b>\$4,620,758</b>	<b>\$5,012,177</b>	<b>\$4,200,653</b>	<b>\$5,392,262</b>	<b>\$4,488,422</b>
<b>OPERATING</b>					
DOCK LICENSE FEES	\$144,114	\$152,782	\$115,000	\$157,757	\$150,000
BOAT PERMIT FEES	\$529,546	\$483,644	\$522,500	\$575,730	\$600,000
QUAGGA SURCHARGE FEES	\$39,580	\$50,010	\$38,850	\$34,180	\$0
MARINA COMPENSATION	\$88,417	\$82,233	\$85,000	\$86,915	\$85,000
MTN. WATERS DISPATCH - ADS	\$7,750	\$7,055	\$7,408	\$6,835	\$7,074
COMMUNITY CONTRIBUTIONS- FISH	\$68,994	\$64,483	\$56,910	\$50,192	\$57,152
<b>TOTAL</b>	<b>\$878,401</b>	<b>\$840,207</b>	<b>\$825,668</b>	<b>\$911,609</b>	<b>\$899,226</b>
<b>REVENUE TOTAL</b>	<b>\$6,029,524</b>	<b>\$6,557,090</b>	<b>\$5,601,465</b>	<b>\$7,109,129</b>	<b>\$6,219,789</b>

## General Fund- Revenue History

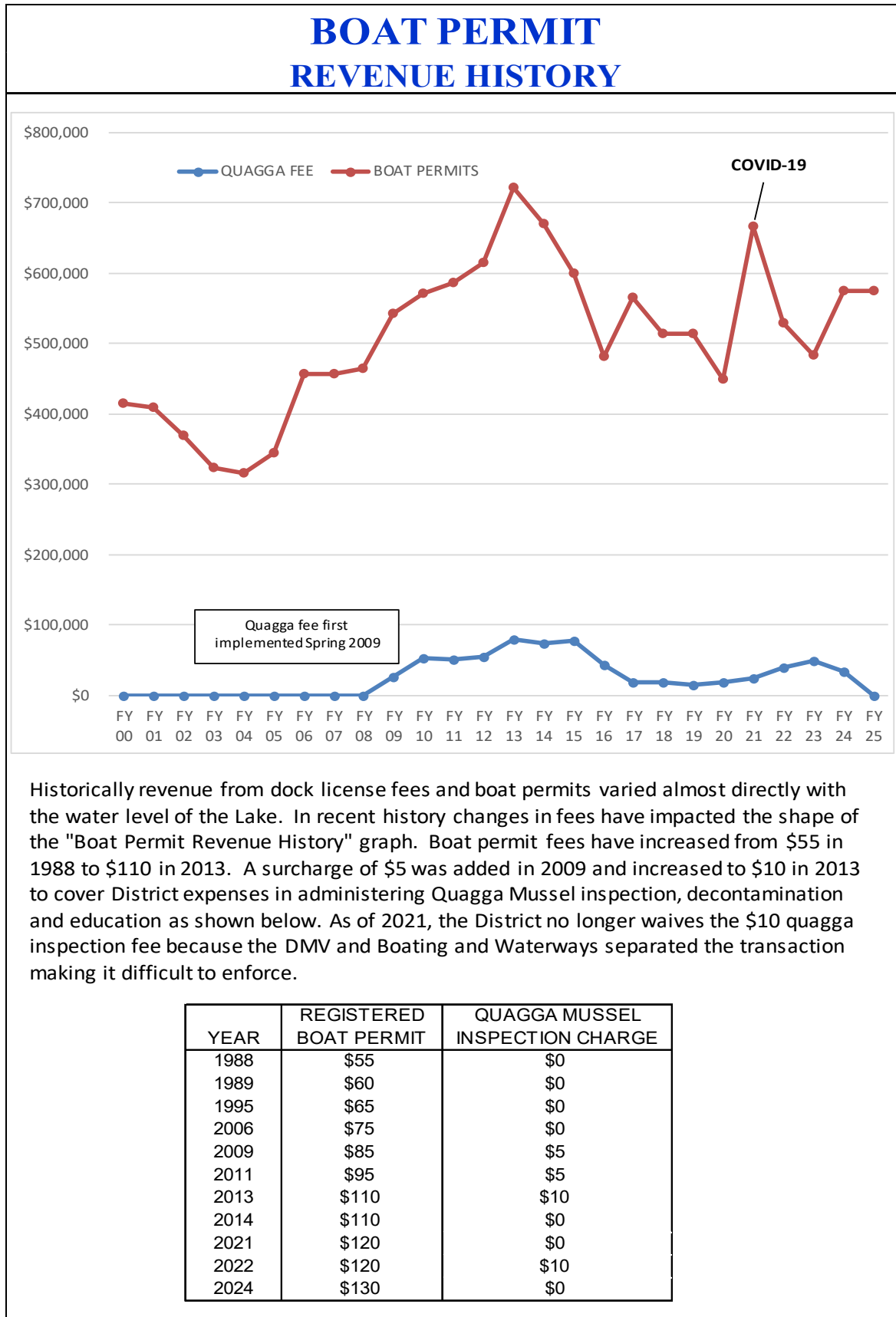
### GENERAL FUND REVENUE HISTORY

Total District General Fund REVENUE for FY 2025 is projected to be **\$6,219,789**



The above graph shows annual REVENUE from all sources beginning with FY 2014. Property tax revenue showed a moderate increase in assessed valuations on property within the District beginning in FY 2010 with a decline during FY 2014 and FY 2015. It does appear that property tax revenue has become less volatile and has stabilized at about \$3.5 million annually. Recreation revenue will continue to be affected by lower lake levels as shown through historical data. See 'Boat Permit' graphs on the following page.

## Boat Permit Revenue History



## PROGRAM BUDGETS

### Program Descriptions

The Big Bear Municipal Water District is organized into four programs to conduct the business and meet objectives for which it is responsible. They include Administration, Water Resources/ Fisheries, Maintenance, and Operations. They are described below.

### Administration

- Administer the overall operations of the District.
- Provide all accounting, secretarial, clerical, and human resource functions including payroll, budget formulation and control.
- Oversee public information projects.
- Administer all duties related to the Board of Directors.
- Update the MWD Management Plan, Director Handbook, and Employee Handbook annually.
- Update computer programs and capabilities as needed to maintain optimum productivity.
- Maintain documents and archives.
- Manage internet web page.
- Monitor legislation affecting District operations.
- Monitor Brown Act changes.
- Participate in professional organizations such as California Special Districts Associations (CSDA) and the San Bernardino County Special Districts Association in order to remain current on issues of importance to the District such as restructuring and possible property tax diversions.

### Water Resources/ Fisheries

- Administer the water purchase agreement with San Bernardino Valley Municipal Water District and any other activities related to in-lieu water management.
- Participate in the Total Maximum Daily Load (TMDL) process.
- Conduct and monitor water quality testing.
- Implement watershed management programs.
- Coordinate Watermaster Committee activities.
- Maintain the Bear Valley Dam and metering of Lake releases.
- Ensure compliance with Bear Creek flow requirements under Order No. 95-4 of the State Water Resources Control Board.
- Participate in professional organizations such as the Association of California Water Agencies (ACWA) to maintain awareness of prominent water issues.
- Protect and manage the Lake's fish and waterfowl habitat.
- Fish stocking scheduling.
- Analyze multi-tiered, multi-species health.
- Develop integrated stocking strategies.
- Continue to implement lake grow-out program.
- Monitor Creel survey.

## Maintenance

- Maintain the waters of Big Bear Lake and related facilities, including buoy and dock maintenance and placement, aerator maintenance, aquatic plant management, algae management, shoreline maintenance (including cleanup activities required by the Forest Service in exchange for the Adventure Pass parking pass exemption), shoreline repairs and stabilization projects, and SS Relief maintenance.
- Maintain all District vehicles and other equipment.
- Manage the Adopt-A-Shoreline Program and shoreline clean-up days.
- Oversee shorezone alteration projects.
- Participate in professional organizations such as California Lake Management Society (CALMS) and Western Aquatic Plant Management Society (WAPMS) to ensure use of the most advanced Lake management technology and products.

## Operations

- Protect the health, safety, and welfare of the public on the waters of Big Bear Lake and all District properties by providing a well-trained Lake Patrol staff and prompt emergency response.
- Administer dock licensing and boat permit programs.
- Maintain a close alliance with the commercial boat landing operators, conducting dock and fleet inspections.
- Maintain OSHA standards.
- Manage special events on Big Bear Lake.
- Operate public boat launch facilities.
- Publish an annual issue of Mountain Waters Dispatch.
- Maintain District vessels.
- Promote safe boating and winter Lake activity.
- Monitor legislation related to boating activity.
- Maintain a data base of Lake Patrol activities and Lake use trends.
- Review and update local ordinances.
- Participate in professional organizations such as the California Boating Safety Officers Association (CBSOA) to maintain a high level of training.

# ADMINISTRATION

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	GENERAL MANAGER	0.60	
	ASSISTANT GENERAL MANAGER	0.95	
	FACILITY MANAGER	0.05	
	SR ACCOUNTANT/ HUMAN RESOURCES	0.80	
	MULTI-DEPT ROVER II/ LOGIST SUPV	0.60	
	ACCOUNTANT I	0.60	
	LAKE OPERATIONS COORDINATOR	0.50	
	LAKE DATA/ GRANT ANALYST	0.70	
	MULTI-DEPARTMENT ROVER I (2)	0.60	
<b>TOTAL STAFF</b>		<b>5.40</b>	<b>0.00</b>

EXPENDITURES	FY 2022 ACTUAL EXPENSE	FY 2023 ACTUAL EXPENSES	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED EXPENSES	FY 2025 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
FULL-TIME SALARIES	\$429,498	\$487,393	\$549,774	\$555,804	\$617,515
SEASONAL SALARIES	\$22,200	\$18,704	\$22,200	\$18,815	\$22,200
EMERGENCY OVERTIME	\$0	\$811	\$10,000	\$0	\$10,000
FICA/UI/WORKERS COMP	\$36,022	\$40,515	\$47,272	\$46,048	\$55,155
RETIREMENT/GROUP INSURANCE	\$207,982	\$122,371	\$157,362	\$223,032	\$242,865
<b>TOTAL</b>	<b>\$695,702</b>	<b>\$669,794</b>	<b>\$786,608</b>	<b>\$843,699</b>	<b>\$947,734</b>
<b>SERVICES AND SUPPLIES</b>					
POSTAGE/SHIPPING	\$5,818	\$4,572	\$6,000	\$3,635	\$6,000
PRINTING	\$1,440	\$845	\$2,000	\$0	\$2,000
OFFICE SUPPLIES	\$13,699	\$14,306	\$13,938	\$10,679	\$16,425
RECRUITMENT - SEASONAL	\$0	\$126	\$1,077	\$0	\$1,097
UNIFORMS	\$0	\$938	\$1,483	\$295	\$1,534
TELEPHONE	\$24,063	\$31,663	\$35,000	\$23,365	\$35,600
INSURANCE	\$4,923	\$6,179	\$9,089	\$11,630	\$15,000
MEMBERSHIPS/SUBSC/PERMITS	\$41,234	\$39,440	\$40,672	\$39,137	\$43,953
LAFCO FEE	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
PUBLIC INFORMATION	\$18,169	\$26,606	\$41,667	\$21,009	\$42,893
KOOL KIDS/ KID PROGRAMS	\$0	\$0	\$10,000	\$0	\$10,000
MWD COUNSEL SERVICES	\$69,227	\$71,348	\$100,000	\$83,947	\$100,000
LEGAL / GSA	\$396	\$4,054	\$25,000	\$652	\$25,000
PROFESSIONAL SERVICES	\$69,357	\$97,994	\$90,000	\$63,386	\$90,000
EMPLOYEE TRAINING	\$6,957	\$17,534	\$26,947	\$1,411	\$27,891
DIRECTOR FEES	\$18,992	\$12,036	\$50,000	\$16,373	\$28,700
DIRECTOR GROUP INSURANCE	\$81,731	\$79,142	\$75,000	\$78,361	\$100,000
DIRECTOR SEMINARS/TRAVEL	\$0	\$923	\$4,000	\$55	\$4,000
COMPUTER MAINTENANCE	\$19,128	\$19,277	\$38,990	\$24,602	\$40,004
EQUIPMENT MAINT/REPAIR	\$5,264	\$4,601	\$3,709	\$3,658	\$3,839
BLDG/FACILITY MAINTENANCE	(\$7,450)	\$27,510	\$35,000	\$27,284	\$35,000
PARKING LOT MAINTENANCE	\$0	\$0	\$100,000	\$75,628	\$0
<b>TOTAL</b>	<b>\$382,948</b>	<b>\$469,094</b>	<b>\$719,572</b>	<b>\$495,107</b>	<b>\$638,937</b>
<b>GRAND TOTAL</b>	<b>\$1,078,650</b>	<b>\$1,138,888</b>	<b>\$1,506,180</b>	<b>\$1,338,806</b>	<b>\$1,586,671</b>

Includes CALPERS Unfunded Liability for 2022-2025

## WATER RESOURCES / FISHERIES

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	GENERAL MANAGER	0.40	
	ASSISTANT GENERAL MANAGER	0.05	
	FACILITY MANAGER	0.05	
	SR ACCOUNTANT/ HUMAN RESOURCES	0.20	
	LAKE OPERATIONS MANAGER	0.10	
	MAINTENANCE/ FACILITY TECH	0.30	
	MULTI-DEPT ROVER II/ LOGIST SUPV	0.20	
	MAINTENANCE COORDINATOR	0.20	
	LAKE DATA/ GRANT ANALYST	0.10	
	MULTI-DEPT ROVER I	0.20	
	WATER RESOURCES ENGINEER	1.00	
	LAKE RANGER I		0.50
	<b>TOTAL STAFF</b>	<b>2.80</b>	<b>0.50</b>

EXPENDITURES	FY 2022 ACTUAL EXPENSE	FY 2023 ACTUAL EXPENSES	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED EXPENSES	FY 2025 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
FULL-TIME SALARIES	\$120,910	\$99,267	\$165,712	\$96,881	\$229,705
SEASONAL SALARIES	\$37,800	\$31,847	\$37,800	\$32,036	\$37,800
EMERGENCY OVERTIME	\$0	\$0	\$0	\$0	\$5,000
FICA/UI/WORKERS COMP	\$23,363	\$20,477	\$30,157	\$21,606	\$30,480
RETIREMENT/GROUP INSURANCE	\$63,504	\$50,854	\$80,947	\$52,551	\$65,855
<b>TOTAL</b>	<b>\$245,577</b>	<b>\$202,445</b>	<b>\$314,616</b>	<b>\$203,074</b>	<b>\$368,841</b>
<b>SERVICES AND SUPPLIES</b>					
INSURANCE	\$9,847	\$12,358	\$18,179	\$15,418	\$20,000
UTILITIES- DAM/AERATOR	\$16,487	\$19,604	\$31,071	\$11,662	\$31,633
BEAR VALLEY DAM PERMIT	\$20,986	\$22,589	\$25,000	\$23,595	\$25,000
PROFESSIONAL SERVICES	\$9,268	\$2,930	\$15,000	\$106	\$15,000
BIG BEAR WATERMASTER	\$380	\$1,612	\$15,000	\$3,130	\$15,127
AERATOR/DAM MAINTENANCE	\$8,040	\$17,909	\$16,149	\$19,560	\$20,679
WATERSHED MGT. LAB TESTS/TMDL	\$2,583	\$3,425	\$3,636	\$437	\$3,763
FISHERY MANAGEMENT	\$135,545	\$279,760	\$200,799	\$189,854	\$201,056
<b>TOTAL</b>	<b>\$203,136</b>	<b>\$360,187</b>	<b>\$324,833</b>	<b>\$263,762</b>	<b>\$332,258</b>
<b>GRAND TOTAL</b>	<b>\$448,713</b>	<b>\$562,632</b>	<b>\$639,449</b>	<b>\$466,836</b>	<b>\$701,099</b>

## MAINTENANCE

STAFFING SUMMARY		POSITION		ALLOCATION OF TIME	
				FULL-TIME	SEASONAL
		FACILITY MANAGER		0.60	
		LAKE OPERATIONS MANAGER		0.10	
		MAINTENANCE/ FACILITY TECH		0.30	
		MARINE/ VEHICLE TECH		0.50	
		MULTI-DEPT ROVER II/ LOGIST SUPV		0.20	
		MAINTENANCE COORDINATOR		0.60	
		LAKE OPERATIONS COORDINATOR		0.20	
		MULTI-DEPT ROVER I (2)		0.30	
		LAKE RANGER I (2)			1.50
		<b>TOTAL STAFF</b>		<b>2.80</b>	<b>1.50</b>
EXPENDITURES	FY 2022 ACTUAL EXPENSE	FY 2023 ACTUAL EXPENSE	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED EXPENSE	FY 2025 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
FULL-TIME SALARIES	\$327,539	\$353,321	\$306,789	\$340,801	\$358,991
SEASONAL SALARIES	\$33,220	\$16,847	\$43,160	\$0	\$58,575
EMERGENCY OVERTIME	\$1,569	\$1,569	\$2,197	\$1,569	\$10,000
FICA/UI/WORKERS COMP	\$25,106	\$23,444	\$31,412	\$20,980	\$37,383
RETIREMENT/GROUP INSURANCE	\$87,577	\$61,915	\$81,919	\$59,741	\$87,857
<b>TOTAL</b>	<b>\$475,011</b>	<b>\$457,096</b>	<b>\$465,477</b>	<b>\$423,091</b>	<b>\$552,806</b>
<b>SERVICES AND SUPPLIES</b>					
JANITORIAL SUPPLIES	\$1,616	\$393	\$3,214	\$2,245	\$3,327
INSURANCE	\$19,693	\$24,715	\$25,000	\$30,835	\$35,000
UNIFORMS/EQUIPMENT	\$1,065	\$3,897	\$5,562	\$1,224	\$5,757
SMALL TOOLS/TOOL SUPPLIES	\$4,933	\$3,789	\$10,000	\$2,498	\$10,000
RECRUITMENT - SEASONAL	\$1,199	\$1,479	\$1,483	\$1,302	\$1,534
COMPLIANCE/TRAINING	\$1,537	\$1,810	\$2,424	\$485	\$12,509
VEHICLE MAINTENANCE	\$9,368	\$21,990	\$15,000	\$12,149	\$20,000
INVASIVE SPECIES CONTROL	\$2,463	\$24,404	\$53,971	\$7,692	\$54,058
EQUIPMENT MAINT/REPAIR	\$615	\$267	\$4,945	\$1,326	\$5,118
BLDG/FACILITY MAINTENANCE	\$41,420	\$42,889	\$33,684	\$15,160	\$34,225
SS RELIEF/PORTABLES MAINT.	\$7,390	\$12,252	\$15,452	\$6,362	\$15,993
<b>TOTAL</b>	<b>\$91,299</b>	<b>\$137,885</b>	<b>\$170,737</b>	<b>\$81,278</b>	<b>\$197,522</b>
<b>GRAND TOTAL</b>					
	<b>\$566,310</b>	<b>\$594,981</b>	<b>\$636,214</b>	<b>\$504,369</b>	<b>\$750,328</b>

# OPERATIONS

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME			
		FULL-TIME	SEASONAL		
	FACILITY MANAGER	0.30			
	LAKE OPERATIONS MANAGER	0.80			
	MAINTENANCE/ FACILITY TECH	0.40			
	MARINE/ VEHICLE TECH	0.50			
	MULTI-DEPT ROVER II/ LOGIST SUPV	0.30			
	MAINTENANCE COORDINATOR	0.20			
	ACCOUNTANT I	0.40			
	LAKE OPERATIONS COORDINATOR	0.30			
	LAKE DATA/ GRANT ANALYST	0.20			
	MULTI-DEPT ROVER I (2)	0.30			
	LAKE RANGER II/ LAKE RANGER I (15)		15.00		
	<b>TOTAL STAFF</b>	<b>4.50</b>	<b>15.00</b>		
EXPENDITURES	FY 2022 ACTUAL EXPENSE	FY 2023 ACTUAL EXPENSE	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED EXPENSE	FY 2025 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
FULL-TIME SALARIES	\$242,486	\$158,082	\$308,755	\$172,982	\$400,446
SEASONAL SALARIES	\$271,840	\$158,218	\$339,700	\$137,686	\$459,563
EMERGENCY OVERTIME	\$5,077	\$3,508	\$4,911	\$3,508	\$7,000
FICA/UI/WORKERS COMP	\$31,783	\$28,638	\$39,114	\$28,838	\$42,542
RETIREMENT/GROUP INSURANCE	\$105,968	\$71,873	\$123,638	\$72,269	\$100,379
<b>TOTAL</b>	<b>\$657,154</b>	<b>\$420,319</b>	<b>\$816,118</b>	<b>\$415,284</b>	<b>\$1,009,929</b>
<b>SERVICES AND SUPPLIES</b>					
POSTAGE AND SHIPPING	\$292	\$470	\$3,214	\$0	\$3,327
PUBLIC INFO/PRINTING	\$19,558	\$8,756	\$12,470	\$8,875	\$12,906
MOUNTAIN WATERS DISPATCH	\$0	\$9,245	\$14,029	\$8,946	\$10,520
RECRUITMENT - SEASONAL	\$8,803	\$5,244	\$4,697	\$3,437	\$6,861
OSHA EQUIPMENT/OTHER	\$6,140	\$5,127	\$7,752	\$11,310	\$11,752
JANITORIAL SUPPLIES	\$3,491	\$3,349	\$3,585	\$2,060	\$3,710
RADIO COMMUNICATIONS	\$3,908	\$8,357	\$10,453	\$2,232	\$10,624
INSURANCE	\$14,770	\$18,536	\$18,179	\$23,126	\$30,000
UTILITIES	\$35,689	\$40,767	\$54,885	\$31,480	\$56,806
UNIFORMS/EQUIPMENT	\$6,311	\$5,162	\$5,810	\$3,888	\$6,014
BOAT MAINTENANCE	\$19,321	\$30,698	\$30,000	\$41,765	\$35,000
PATROL BOAT ENGINES/OUT DRIVES	\$13,246	\$5,887	\$50,000	\$5,033	\$50,000
PETROLEUM	\$39,758	\$74,658	\$91,396	\$60,731	\$104,192
RAMPS MAINTENANCE	\$9,199	\$45,002	\$61,950	\$26,192	\$61,950
QUAGGA PREVENTION	\$14,885	\$6,326	\$70,000	\$21,929	\$70,424
PARKING LOT MAINTENANCE	\$0	\$32	\$150,000	\$167,700	\$150,000
<b>TOTAL</b>	<b>\$195,371</b>	<b>\$267,616</b>	<b>\$588,420</b>	<b>\$418,704</b>	<b>\$624,086</b>
<b>GRAND TOTAL</b>	<b>\$852,525</b>	<b>\$687,935</b>	<b>\$1,404,538</b>	<b>\$833,988</b>	<b>\$1,634,015</b>

## DESIGNATED FUNDS

### Fund Descriptions

This portion of the budget monitors the income and expenses related to redemption funds (assessment districts), grants and other funds. These funds require dedicated sources of income and are not accessible through general fund transfers.

### FUND BALANCES

Within the General Fund, there are a number of designated funds for specific activities and projects. Their descriptions are as follows:

#### IN-LIEU WATER FUND

This fund was originally established to meet the cost of purchasing water or facilities to meet the demands of Bear Valley Mutual Water Company. Since the signing of the water contract in 1996, it has been maintained at a level equal to at first four times, then three times the water contract payment of \$834,000. However, that practice was changed in FY07 when the payment became subject to an annual increase. It is now required that at the end of each fiscal year, the account shall have a balance equal to two years payments (twice the amount of the payment due on the following July 1<sup>st</sup>, plus 10% of that payment). The fund will be reviewed annually to ensure this formula results in the appropriate balance and adjustments shall be made as needed. This provides the District with the ability to continue payments for at least two years in the event of an unexpected revenueshortfall. An advance will be made from the fund each year to meet the July 1<sup>st</sup> contract amount. This advance will be replaced with a General Fund allocation. This year's payment for in-lieu will be approximately \$2,181,168.

#### CAPITAL IMPROVEMENT FUND

Historically this fund received an annual transfer from the General Fund equal to at least 30% of prior year depreciation so long as revenues supported the transfer. During budget preparation and revision in FY09 a depreciation and replacement schedule was prepared for the District's boats, vehicles, and floating facilities. This provided a means to better anticipate and track needed replacements; however, the method did not allocate funds for repair and replacement of other capital improvements. Beginning in FY11, up to 18% of the prior year depreciation of all fixed assets is deposited in the Capital Improvement Fund.

#### LAKE IMPROVEMENT FUND

This fund is designated to be used for future Lake-related rehabilitation and/or enhancement projects, including District dredge projects, Total Maximum Daily Load (TMDL) efforts, and work related to the US Army Corps of Engineers study efforts. This fund originated in FY96 with a transfer of \$500,000 from unappropriated general funds. In FY17, \$500,000 was allocated to explore lake restoration and dredging opportunities while lake levels are favorable for dry excavation projects. In FY22-23, this fund received a \$550,000 transfer from the dissolved Fish Hatchery Fund.

### INVASIVE SPECIES CONTROL FUND

This fund was established in FY06 to cover the annual costs associated with the control of aquatic plants in Big Bear Lake. All fees collected for this activity are placed in this fund, and any funds remaining at the end of the fiscal year less the expenses for that year shall be carried over to the following year. The invasive species fees collected with dock payments are placed in the fund annually to cover a portion of aquatic vegetation treatment involving docks. This fund also covers operational and mechanical expenses for other invasive work included our carp removal program.

### BEAR VALLEY DAM REPAIR FUND

This fund was established in FY07 to cover costs associated with the dam arch resurfacing project. This project has been requested to be reviewed by the State of California Division of Safety of Dams (DSOD). The cost of the project was unknown, and funding was set aside annually at a rate determined by the Board of Directors until the project could be implemented. Engineering design for this work commenced, along with other tasks, during FY09. MWH Americas, the District's dam engineer at the time, had evaluated several issues associated with the dam including; cracking on the upstream side of arch number nine, the integrity of dam abutment foundation rock at either end of the dam, routing the probable maximum flood over the dam without new radial arm gates and providing engineering findings and conclusions to convince the DSOD that radial arm gates would not be necessary. The task of rock bolting on either side of the dam was completed and DSOD was convinced that radial arm gates were unnecessary for dam stability. The DSOD has not requested the District to complete a study until now, FY 22. The DSOD has requested the District to submit a repair plan by December 2022. To prepare for this effort, \$3M was allocated to this fund to cover expenses associated with this task.

The new Dam outlet works, gates and valves have been installed. The dam resurfacing project has been put on hold because of the lake height increase. However, the previously preferred method of a geomembrane lining is no longer an option as the price came in at over ten-times greater than originally proposed cost estimate. This budget cycle is now focusing on maintenance to the downstream side, which is also part of our DSOD dam maintenance plan that was submitted in December 2022, which outlined suggested work, not required work.

The District also manages restricted funds which have been established for specific purposes and cannot be used for other District activities. They are as follows:

### 2003 CERTIFICATES OF PARTICIPATION FUND

The bonds issued in 2003 in the amount of \$6,100,000 to refinance a 1991 issue and to fund lake dredge projects were refinanced in 2015 resulting in a \$1.2 million savings over the life of the bond. The annual obligation was reduced by \$102,000 during FY17. As of 2021, the District again refinanced this bond loan reducing the interest rate which will save the District an additional \$12,000 per year for the remaining life of the loan. Payoff of the bond was explored but the loan is not callable.

### RATHBUN CREEK FUND

Funding is derived from a thirty-five-year Moonridge Improvement Project pass-through agreement dated February 22, 1984 with the City of Big Bear Lake. All such "pass-through" property tax funds must be used for Rathbun Creek improvements and maintenance. However, at the end of FY98, the Board approved a General Fund transfer of \$205,385, and at the end of FY00, the Board approved an additional transfer of \$200,000. These General Fund transfers are not considered restricted funds and are available at the Board's discretion for transfer to other projects. With the elimination of the City Redevelopment Agency, this fund no longer receives money directly. The balance of money contributed through the Redevelopment Agency and has not yet been spent in Rathbun Creek is projected to be \$412,000 at the end of FY20 with \$205,385 set aside as restricted funds.

### FISH FUND

The Fish Fund was created in FY 22 to explore the possibility of de-designation of triploid stocking only, manage donations for fish stock and increasing/ restoring habitat. This fund has been used extensively to expand our habitat program. Over 100 new structures have been made and placed strategically throughout our lake to encourages spawning at any lake level.

Fiscal Year-End Fund Balance

<b>FISCAL YEAR-END FUND BALANCES</b>					
<b>ALL ACCOUNTS</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 APPROVED</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 FORECAST</b>
CAPITAL IMPROVEMENT FUND	\$3,480,317	\$3,481,458	\$2,623,915	\$5,147,181	(\$3,533,667)
DAM REPAIR FUND	\$2,612,757	\$4,054,292	\$3,779,292	\$3,741,272	\$1,706,272
FISH FUND	\$75,010	\$1,162,919	\$962,919	\$1,138,334	\$1,138,334
FISH HATCHERY FUND (DISSOLVED IN FY23)	\$0	\$0	\$0	\$0	\$0
LAKE IMPROVEMENT FUND	\$2,361,368	\$2,412,668	\$2,192,668	\$2,415,735	\$2,024,339
INVASIVE SPECIES MANAGEMENT FUND- docks	\$591,414	\$681,239	\$706,239	\$779,871	\$809,871
RATHBUN CREEK/WATERSHED (RDA)	\$537,058	\$537,058	\$387,058	\$537,058	\$387,058
WILDLIFE MITIGATION FUND-Stanfield Marsh *	\$460,265	\$0	\$0	\$0	\$0
* Restricted Funds					

Debt Service

<b>DEBT SERVICE</b>					
<b>DEBT SERVICE</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
<b><i>PRINCIPAL / PAYMENT</i></b>					
COP - REFI BOND (FINAL PMT 2032)	\$0	\$230,000	\$230,000	\$239,000	\$237,000
XEROX COPIER LEASE/RENTAL	\$4,367	\$4,240	\$4,477	\$4,537	\$4,537
CALPERS UNFUNDED LIABILITY	\$0	\$750,000	\$0	\$0	\$0
IN-LIEU WATER PURCHASE CONTRACT	\$1,694,332	\$1,785,842	\$1,875,134	\$1,982,880	\$2,181,168
<b>PRINCIPAL TOTAL</b>	<b>\$1,698,699</b>	<b>\$2,770,082</b>	<b>\$2,109,611</b>	<b>\$2,226,417</b>	<b>\$2,422,705</b>
<b><i>INTEREST</i></b>					
COP - REFI BOND	\$33,193	\$62,652	\$76,533	\$57,259	\$51,785
<b>INTEREST TOTAL</b>	<b>\$33,193</b>	<b>\$62,652</b>	<b>\$76,533</b>	<b>\$57,259</b>	<b>\$51,785</b>
	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
<b>PRINCIPAL &amp; INTEREST TOTAL</b>	<b>\$1,731,892</b>	<b>\$2,832,734</b>	<b>\$2,186,144</b>	<b>\$2,283,676</b>	<b>\$2,474,490</b>

Capital Improvement Fund

<b>CAPITAL IMPROVEMENT FUND</b>					
REVENUE	FY 2022 ACTUAL REVENUE	FY 2023 ACTUAL REVENUE	FY 2024 APPROVED REVENUE	FY 2024 PROJECTED REVENUE	FY 2025 APPROVED REVENUE
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$1,900,000	\$0
SURPLUS SALE	\$0	\$0	\$25,000	\$26,400	\$0
STRUCTURE CAPITAL DEPRECIATION	\$82,286	\$0	\$0	\$0	\$0
CAPITAL REPLACEMENT SCHEDULE	\$25,249	\$130,356	\$52,457	\$52,457	\$49,152
<b>REVENUE TOTAL</b>	<b>\$107,535</b>	<b>\$130,356</b>	<b>\$77,457</b>	<b>\$1,978,857</b>	<b>\$49,152</b>
EXPENDITURES	FY 2022 ACTUAL EXPENSE	FY 2023 ACTUAL EXPENSE	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED EXPENSE	FY 2025 APPROVED BUDGET
<b><i>EQUIPMENT/VEHICLE PURCHASE</i></b>					
PATROL 2	\$135,530	\$0	\$0	\$0	\$0
NEW PATROL BOAT	\$0	\$0	\$300,000	\$0	\$160,000
SHOCK BOAT	\$0	\$0	\$0	\$0	\$135,000
TMDL BOAT	\$0	\$0	\$0	\$0	\$60,000
SEADOOS	\$0	\$0	\$0	\$44,239	\$0
HARVESTOR	\$0	\$0	\$0	\$0	\$0
MAINTENANCE BOAT	\$0	\$0	\$300,000	\$0	\$190,000
RADIOS	\$0	\$7,916	\$0	\$0	\$0
NEW DUMPTRUCK	\$0	\$0	\$200,000	\$165,087	\$0
MAINTENANCE VEHICLE	\$0	\$22,695	\$0	\$0	\$60,000
OPERATIONS VEHICLE	\$0	\$0	\$0	\$0	\$40,000
ADMIN VEHICLE	\$0	\$73,604	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$135,530</b>	<b>\$104,215</b>	<b>\$800,000</b>	<b>\$209,326</b>	<b>\$645,000</b>
<b><i>STRUCTURES AND IMPROVEMENTS</i></b>					
MAIN OFFICE	\$0	\$0	\$0	\$0	\$5,000,000
MAINTENANCE BUILDING	\$0	\$0	\$0	\$0	\$3,000,000
MAIN OFFICE - ELECTRONIC SIGN	\$0	\$25,000	\$0	\$0	\$0
MAIN OFFICE - AIR AND HEATING	\$56,700	\$0	\$0	\$0	\$0
MAIN OFFICE - LANDSCAPE UPGRADE	\$0	\$0	\$50,000	\$0	\$60,000
MAIN OFFICE - FENCE	\$0	\$0	\$0	\$18,847	\$0
EAST RAMP - INTERNET	\$0	\$0	\$0	\$47,490	\$0
FACILITIES SECURITY UPGRADE	\$0	\$0	\$60,000	\$37,471	\$0
MAIN OFFICE- SERVER UPGRADE	\$0	\$0	\$25,000	\$0	\$25,000
<b>TOTAL</b>	<b>\$56,700</b>	<b>\$25,000</b>	<b>\$135,000</b>	<b>\$103,808</b>	<b>\$8,085,000</b>
<b>EXPENDITURE TOTAL</b>	<b>\$192,230</b>	<b>\$129,215</b>	<b>\$935,000</b>	<b>\$313,134</b>	<b>\$8,730,000</b>
YEAR-END FUND BALANCE	FY 2022 ACTUAL BALANCE	FY 2023 ACTUAL BALANCE	FY 2024 APPROVED BUDGET	FY 2024 PROJECTED BALANCE	FY 2025 APPROVED BUDGET
<b>TOTAL</b>	<b>\$3,480,317</b>	<b>\$3,481,458</b>	<b>\$2,623,915</b>	<b>\$5,147,181</b>	<b>(\$3,533,667)</b>

## Capital Replacement Schedule

<b>BIG BEAR MUNICIPAL WATER DISTRICT</b>							
<b>CAPITAL REPLACEMENT SCHEDULE</b>							
	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE 6/30/2024	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST	REQUIRED ANNUAL ACCRUAL
<b>AUTOS/TRUCKS</b>							
90 INT'L FLATBED DUMP TRUCK	1996	\$18,210	\$0	5	2020	\$100,000	\$0
08 DODGE TRASH TRUCK	2013	\$34,000	\$9,067	15	2028	\$50,000	\$3,333
15 F350 FLATBED TRUCK	2014	\$34,973	\$17,487	10	2029	\$40,000	\$4,000
16 F450 MECHANICS TRUCK	2016	\$51,599	\$10,320	10	2026	\$55,000	\$5,500
17 DODGE 2500 SLT GM TRUCK	2017	\$34,136	\$0	5	2022	\$40,000	\$0
23 GMC YUKON	2022	\$73,604	\$44,162	5	2027	\$80,000	\$16,000
17 DODGE 2500 TRADESMAN TRUCK	2017	\$32,082	\$9,625	10	2027	\$40,000	\$4,000
21 CHEVY TRAILBLAZER	2020	\$29,000	\$17,400	10	2030	\$35,000	\$3,500
							<b>\$36,333</b>
<b>MOBILE EQUIPMENT</b>							
01 HARVESTER	2001	\$94,900	\$0	10	2025	\$200,000	\$0
06 CATERPILLAR SKID STEER/TRAILER	2007	\$39,986	\$11,995.80	10	2027	\$45,186	\$4,519
08 VOLVO TRACTOR (BACKHOE)	2010	\$61,315	\$0.00	10	2025	\$107,100	\$0
23 POLARIS	2023	\$22,695	\$20,425.50	10	2033	\$24,000	\$2,400
							<b>\$6,919</b>
<b>BOATS</b>							
90 ALMAR (PATROL 1)	1989	\$35,000	\$0	5	2020	\$14,000	\$0
21 ROGUE (PATROL 2)	2022	\$38,030	\$30,424	10	2032	\$45,000	\$4,500
95 ALUMAWELD (PATROL 3)	1995	\$43,521	\$0	5	2022	\$14,000	\$0
99 JETCRAFT (PATROL 4)	1999	\$80,388	\$0	5	2021	\$14,000	\$0
14 ROGUE (PATROL 6)	2014	\$84,907	\$8,491	10	2025	\$14,000	\$1,400
07 BOULTON (PATROL 7)	2007	\$88,397	\$0	5	2023	\$14,000	\$0
23 SEADOOS (PATROL)	2024	\$44,239	\$44,239	10	2034	\$50,000	\$5,000
86 PONTOON (MAINT) REHAB 1994	1986	\$17,680	\$0	5	2020	\$150,000	\$0
96 ERCOA PONTOON (TMDL)	2006	\$10,000	\$0	5	2024	\$16,524	\$0
09 SMITH-ROOT ELECTRO	2009	\$101,624	\$0	10	2022	\$104,040	\$0
							<b>\$10,900</b>
							<b>\$54,152</b>

Contamination Cleanup Project

<b>CONTAMINATION CLEANUP PROJECT</b>					
<b>FUNDING</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
UNDERGROUND STORAGE TANK	\$0	\$32,881	\$0	\$12,088	\$0
<b>FUNDING TOTAL</b>	<b>\$0</b>	<b>\$32,881</b>	<b>\$0</b>	<b>\$12,088</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
TREATMENT/MONITORING	\$16,433	\$8,373	\$0	\$0	\$0
FINAL CLEAN-UP/SOIL REMOVAL	\$0	\$0	\$0	\$0	\$8,600
<b>EXPENDITURE TOTAL</b>	<b>\$16,433</b>	<b>\$8,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,600</b>
TOTAL EXPENDITURES AS OF 1998-1999 FY END			\$433,926		
TOTAL EXPENDITURES AS OF 1999-2000 FY END			\$563,059		
TOTAL EXPENDITURES AS OF 2000-2001 FY END			\$633,598		
TOTAL EXPENDITURES AS OF 2001-2002 FY END			\$675,865		
TOTAL EXPENDITURES AS OF 2002-2003 FY END			\$734,349		
TOTAL EXPENDITURES AS OF 2003-2004 FY END			\$768,161		
TOTAL EXPENDITURES AS OF 2004-2005 FY END			\$809,245		
TOTAL EXPENDITURES AS OF 2005-2006 FY END			\$818,479		
TOTAL EXPENDITURES AS OF 2006-2007 FY END			\$1,043,816		
TOTAL EXPENDITURES AS OF 2007-2008 FY END			\$1,269,153		
TOTAL EXPENDITURES AS OF 2008-2009 FY END			\$1,494,490		
TOTAL EXPENDITURES AS OF 2009-2010 FY END			\$1,719,827		
TOTAL EXPENDITURES AS OF 2011-2012 FY END			\$1,734,827		
TOTAL EXPENDITURES AS OF 2012-2013 FY END			\$1,744,991		
TOTAL EXPENDITURES AS OF 2013-2014 FY END			\$1,756,042		
TOTAL EXPENDITURES AS OF 2014-2015 FY END			\$1,761,182		
TOTAL EXPENDITURES AS OF 2015-2016 FY END			\$1,771,346		
TOTAL EXPENDITURES AS OF 2016-2017 FY END			\$1,781,798		
TOTAL EXPENDITURES AS OF 2017-2018 FY END			\$1,791,916		
TOTAL EXPENDITURES AS OF 2018-2019 FY END			\$1,800,289		
TOTAL EXPENDITURES AS OF 2019-2020 FY END			\$1,800,289		
TOTAL EXPENDITURES AS OF 2020-2021 FY END			\$1,823,416		
TOTAL EXPENDITURES AS OF 2021-2022 FY END			\$1,806,968		
TOTAL EXPENDITURES AS OF 2022-2023 FY END			\$1,803,253		
TOTAL EXPENDITURES AS OF 2023-2024 FY END			\$1,803,253		
<b>PROJECTED</b> EXPENDITURES AS OF 2024-2025 FY END			<b>\$1,811,853</b>		

## Dam Repair Fund Projects

<b>DAM REPAIR FUND PROJECTS</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$1,000,000	\$2,000,000	\$25,000	\$25,000	\$0
<b>REVENUE TOTAL</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
DAM REPAIRS	\$0	\$0	\$0	\$40,264	\$0
DAM CONCRETE REPAIR WORK	\$0	\$0	\$0	\$0	\$1,500,000
DESTRATIFICATION SYSTEM	\$0	\$0	\$25,000	\$20,288	\$0
DAM REPAIR - SLUICE GATES	\$0	\$270,191	\$0	\$0	\$0
TELEMETRY / SCADA REPLACEMENT	\$0	\$175,000	\$175,000	\$143,290	\$35,000
DAM ENGINEERING SERVICES	\$130,472	\$113,274	\$100,000	\$134,178	\$500,000
<b>EXPENDITURE TOTAL</b>	<b>\$130,472</b>	<b>\$558,465</b>	<b>\$300,000</b>	<b>\$338,020</b>	<b>\$2,035,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$2,612,757</b>	<b>\$4,054,292</b>	<b>\$3,779,292</b>	<b>\$3,741,272</b>	<b>\$1,706,272</b>

Fish Fund

<b>FISH FUND</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$0	\$1,019,889	\$0	\$0	\$0
DONATIONS	\$75,010	\$68,020	\$0	\$15,815	\$0
<b>REVENUE TOTAL</b>	<b>\$75,010</b>	<b>\$1,087,909</b>	<b>\$0</b>	<b>\$15,815</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
FISH PURCHASE	\$0	\$0	\$0	\$40,400	\$0
DEVELOPMENT EXPENSE	\$0	\$0	\$200,000	\$0	\$0
SUPPLIES & MAINTENANCE	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$40,400</b>	<b>\$0</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$75,010</b>	<b>\$1,162,919</b>	<b>\$962,919</b>	<b>\$1,138,334</b>	<b>\$1,138,334</b>

Invasive Species (Docks) Funds

<b>INVASIVE SPECIES (DOCKS) FUND</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
FEES PAID BY DOCK OWNERS	\$65,315	\$89,825	\$100,000	\$98,632	\$110,000
<b>REVENUE TOTAL</b>	<b>\$65,315</b>	<b>\$89,825</b>	<b>\$100,000</b>	<b>\$98,632</b>	<b>\$110,000</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
EQUIPMENT DEPRECIATION	\$0	\$0	\$0	\$0	\$0
HERBICIDES	\$0	\$0	\$50,000	\$0	\$50,000
APPLICATION LABOR	\$0	\$0	\$20,000	\$0	\$20,000
TRAINING & TRAVEL	\$0	\$0	\$5,000	\$0	\$10,000
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$80,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$591,414</b>	<b>\$681,239</b>	<b>\$706,239</b>	<b>\$779,871</b>	<b>\$809,871</b>

Lake Improvement Fund

<b>LAKE IMPROVEMENT FUND</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$550,000	\$0	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
GROUT BAY CATCHMENT BASIN	\$0	\$0	\$0	\$0	\$0
GENERAL EXPENSES	\$0	\$0	\$0	\$0	\$0
REPLENISH BIG BEAR / CEQA	\$95,359	(\$51,300)	\$220,000	(\$3,067)	\$391,396
<b>EXPENDITURE TOTAL</b>	<b>\$95,359</b>	<b>(\$51,300)</b>	<b>\$220,000</b>	<b>(\$3,067)</b>	<b>\$391,396</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$2,361,368</b>	<b>\$2,412,668</b>	<b>\$2,192,668</b>	<b>\$2,415,735</b>	<b>\$2,024,339</b>

Rathbun Creek Restoration

<b>RATHBUN CREEK RESTORATION FUND</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
CATCHMENT BASINS CLEAN-OUT	\$0	\$0	\$150,000	\$0	\$150,000
GENERAL EXPENSES	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$537,058</b>	<b>\$537,058</b>	<b>\$387,058</b>	<b>\$537,058</b>	<b>\$387,058</b>
Value of remaining restricted funds	\$205,385	\$205,385	\$55,385	\$205,385	\$55,385

Stanfield Marsh Improvement Fund

<b>STANFIELD MARSH IMPROVEMENT FUND</b>					
<b>REVENUE</b>	<b>FY 2022 ACTUAL REVENUE</b>	<b>FY 2023 ACTUAL REVENUE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED REVENUE</b>	<b>FY 2025 APPROVED BUDGET</b>
MITIGATION FEES/INTEREST	\$0	\$0	\$0	\$0	\$0
GENERAL FUND TRANSFER	\$0	\$39,735	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$39,735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2022 ACTUAL EXPENSE</b>	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2024 PROJECTED EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>
STANDFIELD CORNER LANDSCAPING	\$0	\$0	\$0	\$0	\$0
STANFIELD BOARDWALK	\$20,000	\$500,000	\$0	\$0	\$0
INTERPRETIVE SIGN PROJECT	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURE TOTAL</b>	<b>\$20,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2022 ENDING BALANCE</b>	<b>FY 2023 ENDING BALANCE</b>	<b>FY 2024 APPROVED BALANCE</b>	<b>FY 2024 PROJECTED BALANCE</b>	<b>FY 2025 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$460,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# RESOLUTIONS

## Approving Budget and Annual Appropriations Limit

### RESOLUTION NO. 2024-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2024 TO THE DISTRICT'S CONTINGENCY RESERVE ACCOUNT, AFFIRMING INVESTMENT POLICY, APPROVING THE DISTRICT'S BUDGET AND ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR COMMENCING JULY 1, 2024**

**BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT as follows:**

**Section 1. Contingency Reserves**

(a) The District has previously established a contingency reserve account for each discrete fund of the District. The continued existence of such contingency reserve accounts is hereby affirmed.

(b) All moneys previously appropriated to any fund of the District which are not expended as of June 30, 2024 shall be appropriated to the contingency reserve account of each respective District fund.

(c) Unless moneys are being accumulated as reserve, appropriations to the various contingency reserve accounts shall be expended for usual and necessary expenses chargeable to each of the respective funds.

**Section 2. Investment Policy**

The investment policy adopted by the District on September 6, 2018, is hereby affirmed for the fiscal year commencing July 1, 2024.


**Section 3. Budget**

The budget attached hereto and hereby incorporated by this reference as Exhibit A, is hereby approved for the fiscal year commencing July 1, 2024.

**Section 4. Appropriations Limit**

The appropriations limit of the District under California Constitution Article XIII B for the fiscal year commencing July 1, 2024, is \$20,690,407.27.

**PASSED, APPROVED AND ADOPTED this 6th day of June 2024.**

  
\_\_\_\_\_  
Steve Ludecke, President

ATTEST:

  
\_\_\_\_\_  
Brittany Lamson, Secretary to the Board

(SEAL)

Establishing Employee Compensation

**RESOLUTION NO. 2024-03**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT  
ESTABLISHING EMPLOYEE COMPENSATION AND REPEALING RESOLUTION NO. 2023-02**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT as follows:

**Section 1. Purpose**

The purpose of this resolution is to establish positions of employment and employment compensation as stated in Exhibits "A" and "B" attached hereto.

**Section 2. Repeals**

Resolution No. 2023-02 is hereby repealed.

PASSED, APPROVED AND ADOPTED this 6th day of June, 2024.



Steve Ludecke, Board President

ATTEST:



Brittany Lamson  
Secretary to the Board

**RESOLUTION NO. 2024-03  
EXHIBIT "A"  
FY 25 COMPENSATION PLAN  
EFFECTIVE: July 1, 2024  
FULL TIME EMPLOYEES**

POSITION	1	2	3	4	5	6	7	MINIMUM (Bi-Weekly)	MAXIMUM (Bi-Weekly)
<b>GENERAL MANAGER</b>								\$7,077	\$9,484
	\$7,077	\$7,431	\$7,802	\$8,193	\$8,602	\$9,032	\$9,484		
<b>ASSISTANT GENERAL MANAGER</b>								\$5,777	\$7,742
	\$5,777	\$6,066	\$6,369	\$6,688	\$7,022	\$7,373	\$7,742		
<b>FACILITY MANAGER</b>								\$4,478	\$6,001
	\$4,478	\$4,702	\$4,937	\$5,184	\$5,443	\$5,715	\$6,001		
<b>LAKE OPERATIONS MANAGER</b>								\$4,478	\$6,001
	\$4,478	\$4,702	\$4,937	\$5,184	\$5,443	\$5,715	\$6,001		
<b>SENIOR ACCOUNTANT/ HUMAN RESOURCES</b>								\$3,739	\$5,011
	\$3,739	\$3,926	\$4,122	\$4,328	\$4,545	\$4,772	\$5,011		
<b>MAINTENANCE/ FACILITY TECHNICIAN</b>								\$2,891	\$3,874
	\$2,891	\$3,036	\$3,187	\$3,347	\$3,514	\$3,690	\$3,874		
<b>MARINE/ VEHICLE TECHNICIAN</b>								\$2,891	\$3,874
	\$2,891	\$3,036	\$3,187	\$3,347	\$3,514	\$3,690	\$3,874		
<b>MULTI-DEPARTMENT ROVER II/ LOGISTICS SUPERVISOR</b>								\$2,632	\$3,527
	\$2,632	\$2,764	\$2,902	\$3,047	\$3,199	\$3,359	\$3,527		
<b>MAINTENANCE COORDINATOR</b>								\$2,608	\$3,495
	\$2,608	\$2,738	\$2,875	\$3,019	\$3,170	\$3,329	\$3,495		
<b>ACCOUNTANT I</b>								\$2,545	\$3,411
	\$2,545	\$2,672	\$2,806	\$2,946	\$3,093	\$3,248	\$3,411		
<b>LAKE OPERATIONS COORDINATOR</b>								\$2,545	\$3,411
	\$2,545	\$2,672	\$2,806	\$2,946	\$3,093	\$3,248	\$3,411		
<b>LAKE DATA/ GRANT ANALYST</b>								\$2,273	\$3,046
	\$2,273	\$2,387	\$2,506	\$2,631	\$2,763	\$2,901	\$3,046		
<b>MULTI-DEPARTMENT ROVER I</b>								\$2,273	\$3,046
	\$2,273	\$2,387	\$2,506	\$2,631	\$2,763	\$2,901	\$3,046		

**RESOLUTION NO. 2024-03  
EXHIBIT "B"  
FY 25 COMPENSATION PLAN  
EFFECTIVE: July 1, 2024  
SEASONAL EMPLOYEES**

<b>POSITION</b>	<i>MERIT</i> <b>1</b>	<i>MERIT</i> <b>2</b>	<i>MERIT</i> <b>3</b>	<i>MERIT</i> <b>4</b>	<i>MERIT</i> <b>5</b>	<i>MERIT</i> <b>6</b>	<i>MERIT</i> <b>7</b>	<b>MINIMUM</b> (Hourly)	<b>MAXIMUM</b> (Hourly)
<b>LAKE RANGER AIDE</b>								Legal State Minimum Wage	
	Legal State Minimum Wage								
<b>LAKE RANGER I</b>								\$23.45	\$31.43
	\$ 23.45	\$24.62	\$25.85	\$27.15	\$28.50	\$29.93	\$31.43		
<b>LAKE RANGER II</b>								\$27.51	\$36.87
	\$ 27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11	\$36.87		

**TEMPORARY EMPLOYEES**

<b>POSITION</b>	<b>MAXIMUM</b> (Hourly)
<b>WATER RESOURCES ENGINEER</b>	\$155.25

**RESOLUTION NO. 2018-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT RESTATING INVESTMENT POLICY BY AMENDING RESOLUTION NO. 2013-1 (ADMINISTRATIVE CODE) AND REPEALING RESOLUTION NO. 96-15**

**BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT** as follows:

**Section 1. Purpose**

This Resolution amends the Administration Code as it relates to the District's investment policy.

**Section 2. Amendment**

Section 5.601 of Resolution No. 2013-1 (Administrative Code) is amended and reenacted to read as follows:

Section 5.601 Permitted Investments

- (a) The General Manager may invest surplus monies of the District without first securing further Board approval in the following types of investments:
- (1) Local Agency Investment Fund of the State of California.
  - (2) Time certificates of deposits issued by a nationally or state chartered bank or a state or federal association located within the State of California if secured by federal insurance or fully collateralized at 110% of principal for government securities, collateral and 150 percent of principal for first mortgage collateral. No more than 30 percent of the District's general fund investment portfolio or \$1 million, whichever is less, shall be invested in any single institution. For investments greater than \$100,000, the institution shall maintain \$100 million in assets. For investments greater than \$300,000, the institution shall maintain at least \$300 million in assets. The institution shall maintain a net worth to asset ratio of at least 2.5 percent and a positive earnings record for at least four years.
  - (3) United States treasury notes, bonds, bills, or certificates of indebtedness or those for which the full faith and credit of the United States are pledged for payment of principal and interest.

- (4) Passbook Saving Account secured by federal insurance or collateralized in the same manner as certificates of deposit.
- (b) The Board may authorize the General Manager to invest surplus monies of the District in the following additional types of investment:
- (1) Bonds issued by the District.
  - (2) Registered state warrants or treasury notes or bonds of the State of California or by a department board, agency or authority of the State.
  - (3) Bonds, notes, warrants for other evidences of indebtedness of any local agency within this state.
  - (4) Obligations issued by banks or cooperatives, federal land banks, federal intermediate credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley Authority, or in obligations, participation or other instruments of or issued by or fully guaranteed as to principal and interest by the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participation or other instruments of, or issued by a federal agency, or a United States Government sponsored enterprise.
  - (5) Time certificates of deposit issued by a nationally or state chartered bank or a state or federal association located outside of the State of California if secured by federal insurance.
- (c) No investment shall be purchased:
- (1) On margin;
  - (2) "Forward" or "in the future";
  - (3) Which are based upon foreign currency;
  - (4) Which are shares of beneficial interest issued by diversified management companies as described in Government Code Section 53601(t);
  - (5) Which are inverse floaters, range notes, interest only strips derived from a pool of mortgages or any security resulting in zero interest if held to maturity.
- (d) Investments may be short-term or long-term in nature. Long-term investments are those which comply with the requirements of Government Code Sections 53601 et seq. and with a maturity date greater than five (5) years from the date of purchase. No long-term investment shall be made unless the Board has granted

express authority to make that investment either specifically or as a part of an investment program no less than three months prior to the investment purchase date.”

**Section 3. Amendment.**

Section 5.602 of Resolution No 2013-1 is amended and reenacted to read as follows:

**Section 5.602 Investments.**

- (a) The General Manager shall invest the monies of the District taking into consideration: first, the safety of the investment; second, the liquidity of the investment; and third, the yield of the investment.
- (b) The General Manager shall present a quarterly report to the Board showing the status of all investments as required by law.
- (c) The District's Investment Policy shall be reviewed annually.”

**Section 4. Amendment.**

Section 5.603 of Resolution No 2013-1 is amended and reenacted to read as follows:

**Section 5.603 Delegation of Authority.**

Government Code Section 53600 *et seq.* delegates the authority to invest public funds to the Board for subsequent re-delegation to the General Manager. Investments shall be limited to instruments in which the General Manager has been authorized to invest by the Board as follows:

- (a) Inactive Public Deposits (must be backed by 110% of amount of deposit in security pool or federal deposit insurance);
- (b) Federal Funds;
- (c) Local Agency Investment Fund (limited to total investment of \$5,000,000);
- (d) Certificate of Deposit (limited to total investment of \$5,000,000); and
- (e) Bank Savings Accounts (for use over weekends/holidays).”

**Section 5. Amendment**

Section 5.604 of Resolution No 2013-1 is amended and reenacted to read as follows:

**Section 5.604 Inactive Public Deposits.**

- (a) The General Manager has authority under the Government Code to place surplus money in collateralized, inactive public deposits without direction of the Board, but inactive public deposits shall be considered part of the investment program.

- (b) The following criteria will be used in evaluating financial institutions eligible for deposits:
- (1) Should be financially sound, insured, and in business for at least five years.
  - (2) Should be willing to post collateral, either individually or in a pool, equal to 110% of all District deposits.
  - (3) Should have excellent reputation within the area.
  - (4) When the above factors are equal, appropriate consideration will be given to a financial institution that bids on or makes a substantial investment in Big Bear Municipal Water District's bonds, or contributes service or significant assistance to Big Bear Municipal Water District."

**Section 6. Amendment**

Section 5.605 of Resolution No 2013-1 is amended and reenacted to read as follows:

Section 5.605 Inactive Public Deposits.

The General Manager shall submit quarterly and annual reports of investments to the Board."

**Section 7. Diversification.**

- (a) The investments in Federal agency obligations shall not exceed two-thirds of investments immediately after such investment is made.
- (b) Investments in the Local Agency Investment Fund of the State of California shall not exceed \$5,000,000.
- (c) Investments in the Certificate of Deposit shall not exceed \$5,000,000.
- (d) Collateralized inactive public deposits shall be limited to not exceed two-thirds of investments in effect immediately after such deposit is made, and no more than two-thirds of such deposits be in one institution immediately after such deposit is made."

**Section 8. Amendment**

Section 5.606 of Resolution No 2013-1 is amended and reenacted to read as follows:


Section 5.606 Adoption of Investment Policy.

The investment policy shall be reviewed by the Board of Directors annually, and as frequently as necessary, to enable the General Manager to respond to changing market conditions."

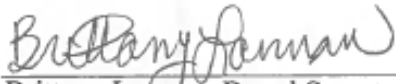
**Section 9. Repeals**

Resolution No. 96-15 is hereby repealed.

**PASSED, APPROVED AND ADOPTED** this 6th day of SEPTEMBER, 2018.



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Vince Smith, President



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Brittany Lamson, Board Secretary

(SEAL)