

**A G E N D A**  
**BIG BEAR MUNICIPAL WATER DISTRICT**

**BOARD OF DIRECTORS**  
**Regular Meeting**  
**June 20, 2013**

**PLACE:** Big Bear Municipal Water District  
40524 Lakeview Drive, Big Bear Lake, CA 92315

Next Resolution Number: 2013-08

**OPEN SESSION: 1:00 P.M.**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. DISCUSSION AND ACTION ON CLOSED SESSION ITEMS**
- 4. REPORTS**
  - A. General Manager
  - B. Lake Manager
  - C. Legal
  - D. Committee
  - E. Other
- 5. CONSENT CALENDAR**
  - A. Minutes of a Regular Meeting of June 6, 2013
  - B. Warrant List Dated June 14, 2013 for \$85,927.90
  - C. Consider approval of a Special Event Permit for the Big Bear Lake Rotary Club's annual 4<sup>th</sup> of July Fireworks display
- 6. BUSINESS**
  - A. Consider approval of Fiscal Year 2013-14 Budget
  - B. Consider approval of a Resolution of the Board of Directors of Big Bear Municipal Water District establishing the terms and conditions for the sale of "sliver fill" easements
- 7. PUBLIC FORUM**

(The Board will receive comments from the public on items not on the agenda; no action is permitted on these items. Time set aside not to exceed 30 minutes total by all participants)
- 8. ANNOUNCEMENTS**
- 9. DIRECTOR COMMENTS**

**10. ADJOURNMENT TO CLOSED SESSION**

**11. CLOSED SESSION**

Existing Litigation City of Big Bear Lake et al v Ana J. Matosantos, California State Board of Equalization, et al

**12. ADJOURNMENT**

**NEXT MEETING:** Open Session at 1:00 P.M.  
Thursday, July 4, 2013  
Big Bear Municipal Water District  
40524 Lakeview Drive, Big Bear Lake, CA

**PLEASE NOTE:**

If you wish to address the MWD Board of Directors during discussion of an agenda item, or during the PUBLIC FORUM, please complete a Speaker Request card (blue in color) and give it to the Board Secretary. Unless a detailed presentation of an agenda item is required by the Board of Directors, it is requested that each speaker limit comments to FIVE MINUTES. All testimony given before the Board of Directors is tape recorded.

Agenda related writings or documents provided to the Board of Directors are available for public inspection at [www.bbmwd.org](http://www.bbmwd.org) or in the District office during business hours, 8:00 am – 4:30 pm Monday – Friday.

Big Bear Municipal Water District wishes to make all of its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact the Board Secretary. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

**MINUTES OF A REGULAR MEETING OF  
BIG BEAR MUNICIPAL WATER DISTRICT  
HELD ON THURSDAY, JUNE 6, 2013**

**CALL TO ORDER**

President Smith called the Open Session to order at 1:00 PM. Those in attendance included Director Murphy, Director Lewis, Director Suhay, Director Eminger, District Counsel Keith Lemieux (via conference call), General Manager Scott Heule, Lake Manager Mike Stephenson, and Board Secretary Vicki Sheppard.

**DISCUSSION AND ACTION ON CLOSED SESSION ITEMS**

President Smith reported that there was no closed session meeting held on May 16, 2013.

**REPORTS**

General Manager, Scott Heule explained that this past Saturday marked his 6 year anniversary here at the District. He reported that District seasonal staff is doing a great job implementing the East Ramp Traffic Master Plan. He added that there have been a few complaints regarding single car parking, but boaters are happy that the District is doing what it can to protect trailer parking spaces for them. Mr. Heule reported that the District is enjoying the services of an engineering student intern, John Cylwik. He added that he is the son of Joe Cylwik who is an engineer working at the City. He explained that John has been tasked with reducing stream flow records collected from the Rathbun Creek weir at the Sandlewood bridge. He reported that John has also been updating computer files for the weekly limnology data and will be assisting with the aquatic plant census in the lake in the next couple of weeks commenting that he is providing the District a valuable service and we are looking forward to his help for the balance of the season. Mr. Heule reported that he spoke at the Kiwanis Club meeting Tuesday noon. He added that he used the posters that are on the table as visual aids. He explained that he thinks that the posters helped do a better job of presenting the District's issues than a PowerPoint presentation would have. He added that they generated lots of good questions and helped the audience better understand the magnitude of annual evaporation and our ongoing battle with aquatic plant control. He reported that the usual questions were raised concerning herbicide safety, hand launching vessels and Quagga mussels, and disposal of carp. Director Eminger inquired about the Adopt-A-Shoreline program asking if they had received hats. Mr. Heule explained that he did not have an updated report from Adam Williams, but he did know that they did have the hats.

Lake Manager, Mike Stephenson reported that they have been treating the invasive weeds since May 17<sup>th</sup>. He added that they have been treating with granular only but would be moving to liquid soon. He explained that milfoil numbers are down from last year and treatment will be wrapped up on June 14<sup>th</sup>. He added that they will start harvesting on June 17<sup>th</sup> and continue until September 15<sup>th</sup>. He reported that they have been receiving lots of weed calls asking why treatment has started so late but he explained that this is the earliest he has ever started treatment. He explained that he thinks that people just think treatment started late because the weather has been unseasonably warm. He stated that because of the weather, wind, and water movement,

they have had to start very early in the morning to avoid having the herbicide move around too much. Mr. Stephenson commented that they tagged a fish yesterday for the Fishin' for \$50K Tournament. He added that the event has had lots of sign-ups. He reported that lake levels are down explaining that the Lake lost 2 ¾" in a 7 day period. He "guesstimates" that this evaporation will put us 8' down on September 1<sup>st</sup>. Mr. Stephenson reported on lake conditions commenting that dissolved oxygen is surprisingly high and the water temperatures are almost the same throughout the lake. He explained that the ramp plan is going well. He added that the new entrance shed is complete except for shingles on the roof.

District Counsel Keith Lemieux thanked Mr. Heule for allowing him to telephone conference the meeting.

President Smith welcomed Director Murphy back from vacation and thanked him for being willing to step in for him at the upcoming Fawnskin town hall meeting.

#### **APPROVAL OF CONSENT CALENDAR**

Upon a motion by Director Eminger, seconded by Director Lewis, with Director Murphy abstaining, the following consent items were unanimously approved:

- Minutes of a Regular Meeting of May 16, 2013
- Warrant List Dated May 31, 2013 for \$75,247.27
- Approval of a Special Event permit for USARC (United States Adaptive Recreation Center) Summer Program
- Approval of a Resolution of the Board of Directors of Big Bear Municipal Water District supporting the nomination of Director Kathleen Tiegs as the Association of California Water Agencies Vice-President
- Approval of a proposal from Eadie & Payne, Certified Public Accountants, for the completion of the annual audit for the year ended June 30, 2013

#### **REVIEW AND DISCUSS PROPOSED FY 2013-14 BUDGET**

Mr. Heule reported that the Budget & Finance Committee met several times regarding the budget. He made a PowerPoint presentation (see attached) on the Proposed FY 2013-14 Budget. He reported that the District projected no change in revenue from property tax collections. He explained that property taxes make up approximately 67 percent of the agency's revenue base while recreation fees contribute another 22 percent with 9 percent of the annual revenue coming from the water purchase (snowmaking) contract with the ski resorts. Mr. Heule reported that the District expects to see an increase in salaries and benefits of about \$57,600 explaining the addition of several seasonal employees to help with the Quagga Mussel prevention program and in other general expenses of \$21,572. He stated that the District expects to nearly double its expenses for herbicides to treat weeds in the lake. He added that we have allocated money for a dump/trash truck and a transporter for weed control. Mr. Heule reported that a third of the District's annual expenses go toward the in-lieu water agreement. Other proposed projects were briefly discussed. He explained that the fiscal year calendar makes completing projects difficult commenting that many projects get split between two fiscal year budgets.

Director Eminger thanked the Budget & Finance Committee for all their hard work.

#### **PUBLIC FORUM**

Mr. Andy Acosta, valley business man, spoke regarding the Trout Pond. He expressed an interest in purchasing the property. He reported that whoever takes over the Trout Pond should be responsible for managing and maintaining the sediment basin as part of the agreement. He referred to the letter he wrote offering to trade his services for the Trout Pond property. Mr. Acosta suggested that the District get an appraisal of the property so they might reconsider his offer. District Counsel Keith Lemieux advised that the Board could instruct staff to look into getting the property appraised. Director Eminger commented that there is still a lot of work going on at the Trout Pond. Director Suhay suggested that staff look into the cost of getting an appraisal of the property. Mr. Heule said he would get information regarding an appraisal to present at a future Administrative Committee meeting. President Smith said the information would be presented to the Administrative Committee and then to the full Board.

Mr. Jack Williams reported on a boat that was stuck aground in weeds near his property. He added that there was a lot of yelling and verbal confrontation going on. He reported that he tried to call the District but could not get through so he called 911 and the sheriffs were sent out. Mr. Heule inquired what phone number he called explaining that if he called the main office number and the office was closed, it would have gone to the answering service and they would have contacted District staff. Mr. Williams reported that he was not sure what phone number he called.

#### **ANNOUNCEMENTS**

Mr. Heule reported that he would be out of the office all next week on vacation. He explained that Mike Stephenson is taking care of some business items for him while he is away. He reported that the next Board meeting will be on June 20 and will include consideration of approval of the proposed Fiscal Year 2013-14 Budget and some revisions to the District Resolution regarding the sale of sliver fill easements.

#### **DIRECTOR COMMENTS**

Director Lewis thanked the Budget & Finance Committee for the "good budget". Director Suhay concurred.

#### **ADJOURNMENT**

There being no further business, the meeting was adjourned at 2:11 P.M.

#### **NEXT MEETING**

Open Session at 1:00 P.M.  
Thursday, June 20, 2013  
Big Bear Municipal Water District  
40524 Lakeview Drive, Big Bear Lake, CA

---

Vicki Sheppard  
Secretary to the Board  
Big Bear Municipal Water District

(SEAL)



# Proposed FY 2013-14 Budget

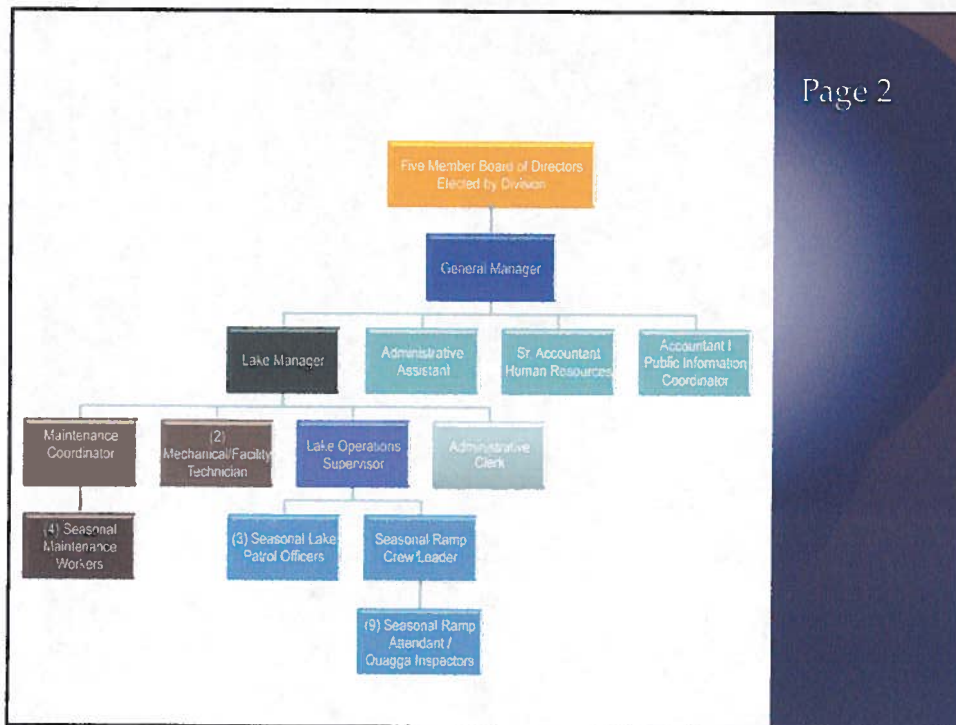
{ Big Bear Municipal Water District  
June 6, 2013

- ⊗ Meet all General Fund current year operating expenses with current year revenues
- ⊗ Fund expenses generated by recreational operations with revenue generated from recreation receipts
- ⊗ Commit 100% of annual vessel and vehicle "Capital Replacement Schedule" and 18% of prior year fixed asset depreciation to the Capital Improvement Fund

## General Budgeting Policies

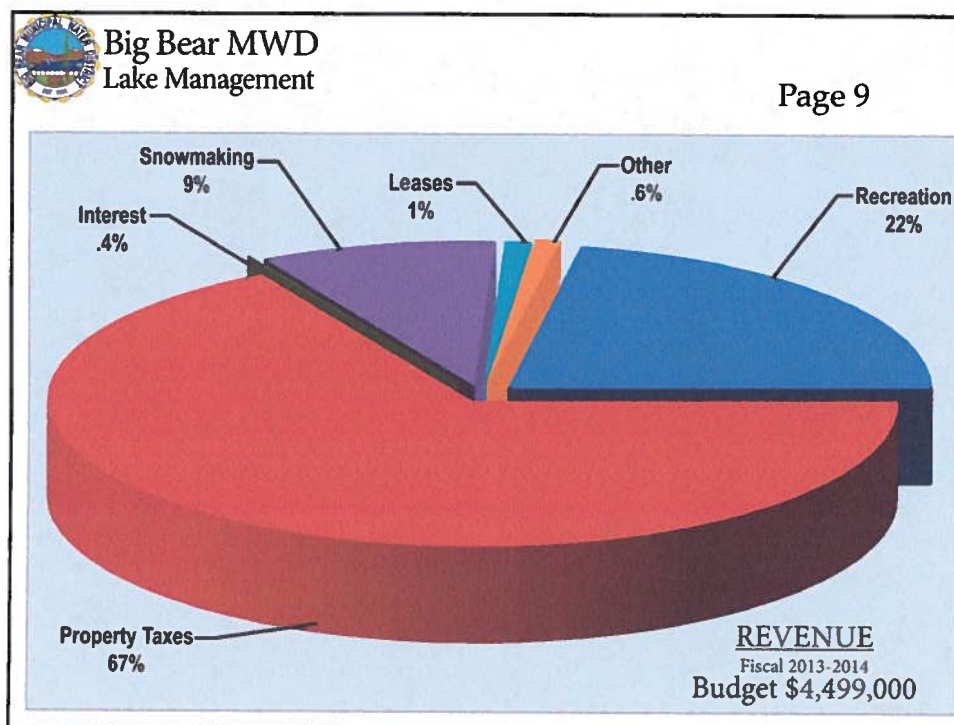
# Budget Summary

	FY 2012-13 Budget	FY 2012-13 Projected	FY 2013-14 Proposed Budget	FY 2012-13 Projected vs. FY 2013-14 Proposed
<b>OPERATING REVENUE</b>				
Admin. Revenue	\$442,492	\$447,080	\$451,213	\$4133
Prop. Tax	\$2,880,000	\$3,000,000	\$3,000,000	\$0
Other Op. Revenue	\$917,000	\$976,953	\$1,048,450	\$71,497
<b>OPERATING EXPENDITURES</b>				
Salaries & Benefits	\$1,350,856	\$1,354,629	\$1,412,235	\$57,606
Other Expenses	\$2,777,534	\$2,707,999	\$2,923,741	\$21,572
Fund Allocations	\$111,102	\$361,405	\$163,687	-\$197,718

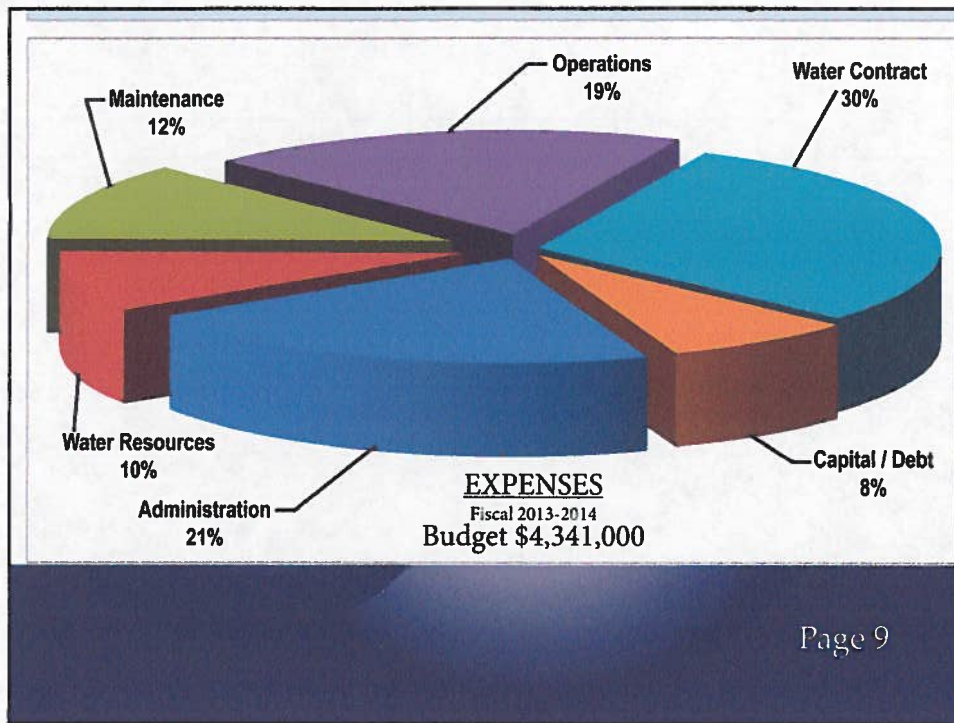




BIG BEAR MUNICIPAL WATER DISTRICT						
OVERALL GENERAL FUND OPERATING BUDGET SUMMARY						
FISCAL YEAR REVENUE TOTALS	2010-2011 ACTUAL REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>OPERATING REVENUE</b>						
ADMINISTRATIVE REVENUE	\$438,229	\$439,091	\$442,492	\$447,000	\$451,213	\$458,883
PROPERTY TAX REVENUE	\$2,968,853	\$3,126,752	\$2,880,000	\$3,000,000	\$3,000,000	\$3,000,000
OPERATING REVENUE	\$903,685	\$974,409	\$917,000	\$978,953	\$1,048,450	\$1,040,000
<b>TOTAL</b>	<b>\$4,308,567</b>	<b>\$4,540,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,499,663</b>	<b>\$4,498,883</b>
FISCAL YEAR EXPENSE TOTALS	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>OPERATING EXPENDITURES</b>						
SALARIES AND BENEFITS	\$1,217,087	\$1,253,776	\$1,350,896	\$1,254,829	\$1,412,235	\$1,463,358
SERVICES AND SUPPLIES	\$949,428	\$937,892	\$978,416	\$932,360	\$1,116,177	\$1,065,853
IN-LIEU WATER CONTRACT PAYMENT	\$1,212,499	\$1,204,220	\$1,186,279	\$1,186,279	\$1,220,000	\$1,220,000
DEBT SERVICE (BONDS/OTHER)	\$393,147	\$388,671	\$402,838	\$389,858	\$392,231	\$391,790
CAPITAL IMPROVEMENT FUND ALLOCATION	\$279,155	\$219,374	\$200,002	\$190,502	\$195,333	\$195,333
<b>TOTAL</b>	<b>\$4,051,296</b>	<b>\$4,001,933</b>	<b>\$4,128,390</b>	<b>\$4,062,628</b>	<b>\$4,335,976</b>	<b>\$4,336,333</b>
<b>OPERATING REVENUE</b>	<b>\$4,308,567</b>	<b>\$4,540,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,499,663</b>	<b>\$4,498,883</b>
<b>OPERATING EXPENDITURES</b>	<b>\$4,051,296</b>	<b>\$4,001,933</b>	<b>\$4,128,390</b>	<b>\$4,062,628</b>	<b>\$4,335,976</b>	<b>\$4,336,333</b>
<b>OPERATING FUND ALLOCATIONS</b>	<b>\$257,271</b>	<b>\$538,319</b>	<b>\$111,162</b>	<b>\$381,405</b>	<b>\$183,687</b>	<b>\$182,530</b>
<i>Dam Repair</i>	\$137,430	\$0	\$55,551	\$0	\$0	\$0
<i>In-lieu water fund</i>	\$245,921	\$0	\$0	\$0	\$0	\$0
<i>Lake Improvement</i>	\$147,861	\$538,319	\$55,551	\$301,405	\$183,687	\$182,530
<i>Stanford Marsh Improvement</i>	\$0	\$0	\$0	\$30,000	\$0	\$0
<b>SURPLUS/DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>







**GENERAL FUND REVENUE**

FISCAL YEAR REVENUE	2010-2011 ACTUAL REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>ADMINISTRATIVE</b>						
WATER SALES/SNOWMAKING	\$300,490	\$387,859	\$375,012	\$375,012	\$382,512	\$390,162
INTEREST INCOME	\$23,899	\$22,000	\$17,000	\$14,419	\$17,000	\$17,000
BB MARINA/MOBIL/AUT LEASES	\$49,000	\$45,000	\$48,480	\$47,701	\$47,701	\$47,701
SURPLUS SALE	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISCELLANEOUS	\$4,880	\$4,437	\$4,000	\$8,948	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$438,228</b>	<b>\$438,091</b>	<b>\$442,492</b>	<b>\$447,080</b>	<b>\$481,213</b>	<b>\$488,863</b>
<b>PROPERTY TAXES</b>						
CURRENT SECURED	\$2,850,897	\$2,827,610	\$2,570,000	\$2,700,000	\$2,700,900	\$2,790,000
CURRENT UNSECURED	\$63,235	\$185,246	\$120,000	\$100,000	\$100,000	\$100,000
PRIOR YEAR SECURED	\$24,688	\$17,267	\$70,000	\$70,000	\$70,000	\$70,000
PRIOR YR UNSECURED	\$3,985	\$3,471	\$50,000	\$40,000	\$40,000	\$40,000
OTHER	\$184,441	\$54,562	\$40,000	\$35,000	\$35,000	\$35,000
HOMEOWNERS TAX	\$39,429	\$38,588	\$30,000	\$35,000	\$35,000	\$35,000
<b>TOTAL</b>	<b>\$3,266,653</b>	<b>\$3,126,782</b>	<b>\$2,880,000</b>	<b>\$3,000,000</b>	<b>\$3,000,900</b>	<b>\$3,000,000</b>
<b>OPERATING</b>						
DOCK LICENSE FEES	\$108,428	\$104,441	\$110,000	\$110,000	\$110,000	\$110,000
BOAT PERMIT FEES	\$586,640	\$814,815	\$580,000	\$675,000	\$685,000	\$985,000
QUADRA SURCHARGE FEES	\$32,283	\$54,836	\$52,000	\$60,000	\$74,000	\$74,000
MARINA COMPENSATION	\$81,915	\$88,855	\$84,000	\$94,833	\$94,000	\$84,000
BOAT STORAGE	\$16,290	\$17,710	\$14,000	\$18,750	\$14,000	\$14,900
RECREATIONAL VEH PARK	\$50,974	\$61,989	\$58,000	\$35,000	\$60,900	\$60,900
MTN. WATERS DISPATCH - ADS	\$8,550	\$11,150	\$12,000	\$12,700	\$13,900	\$13,000
OTHER	\$4,295	\$21,738	\$18,000	\$12,870	\$28,450	\$20,000
<b>TOTAL</b>	<b>\$803,883</b>	<b>\$874,409</b>	<b>\$917,000</b>	<b>\$876,353</b>	<b>\$1,048,450</b>	<b>\$1,048,000</b>
<b>REVENUE GRAND TOTAL</b>						
	<b>\$4,308,967</b>	<b>\$4,340,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,489,963</b>	<b>\$4,498,863</b>

### ADMINISTRATION

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	GENERAL MANAGER	0.00	
	SR ACCOUNTANT/HUMAN RESOURCES	1.00	
	ADMINISTRATIVE ASSISTANT	1.00	
	ACCOUNTANT/PUBLIC INFORMATION	0.50	
	ADMINISTRATIVE CLERK	0.50	
<b>TOTAL STAFF</b>		<b>3.50</b>	<b>0.00</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$238,239	\$233,030	\$241,294	\$241,294	\$237,895	\$209,833
SEASONAL SALARIES	\$12,808	\$9,045	\$3,150	\$4,307	\$0	\$0
EMERGENCY OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0
FICA/WORKERS' COMP	\$71,445	\$30,451	\$19,831	\$19,831	\$20,336	\$20,763
RETIREMENT/GRUOP INS	\$101,278	\$100,755	\$108,483	\$108,483	\$104,873	\$112,884
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$523,860</b>	<b>\$473,281</b>	<b>\$379,758</b>	<b>\$374,915</b>	<b>\$363,104</b>	<b>\$343,480</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE/SHIPPING	\$5,328	\$5,910	\$5,800	\$5,800	\$7,800	\$7,800
PRINTING	\$3,690	\$1,009	\$4,000	\$4,000	\$4,000	\$4,000
OFFICE SUPPLIES	\$5,381	\$8,979	\$10,000	\$10,000	\$10,000	\$10,110
UNIFORMS	\$0	\$324	\$1,200	\$1,200	\$1,200	\$1,204
TELEPHONE	\$38,192	\$23,231	\$27,000	\$27,000	\$27,300	\$27,848
INSURANCE	\$5,088	\$5,133	\$5,267	\$10,181	\$11,898	\$11,898
MEMBERSHIP/PERMITS/FEE/STAMP	\$18,146	\$17,744	\$22,000	\$22,000	\$23,000	\$23,400
LAFCO FEE	\$5,000	\$1,858	\$3,000	\$3,000	\$1,368	\$3,000
PUBLIC INFORMATION	\$54,847	\$18,884	\$19,800	\$19,800	\$24,800	\$25,388
KODOL KIDS	\$3,501	\$3,875	\$4,000	\$4,000	\$4,000	\$4,000
MMO COUNSEL RETAINER	\$40,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
LEGAL/LEGAL NOTICES	\$21,170	\$6,171	\$25,000	\$25,000	\$25,000	\$25,500
PROFESSIONAL SERVICES	\$123,814	\$102,281	\$92,000	\$92,000	\$90,440	\$82,088
EMPLOYEE TRAINING	\$13,243	\$16,100	\$15,100	\$11,100	\$15,000	\$15,812
DIRECTOR FEES	\$60,882	\$61,579	\$63,309	\$62,000	\$63,600	\$65,020
DIRECTOR GROUP INSURANCE	\$63,431	\$68,285	\$69,310	\$73,382	\$78,363	\$81,190
DIRECTOR SEMINARS/TRAVEL	\$4,898	\$7,429	\$10,000	\$10,000	\$10,000	\$10,000
COMPUTER MAINTENANCE	\$6,539	\$21,324	\$20,300	\$20,400	\$24,700	\$26,200
EQUIPMENT MAINT/REPAIR	\$8,534	\$3,623	\$8,300	\$8,200	\$4,000	\$4,000
BUILDING FACILITY MAINTENANCE	\$8,500	\$7,859	\$8,000	\$8,000	\$8,000	\$8,188
PARKING LOT RE-SEAL	\$0	\$0	\$0	\$0	\$20,000	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$440,685</b>	<b>\$407,722</b>	<b>\$438,483</b>	<b>\$437,285</b>	<b>\$468,832</b>	<b>\$476,639</b>
<b>GRAND TOTAL</b>	<b>\$964,545</b>	<b>\$880,993</b>	<b>\$818,241</b>	<b>\$812,200</b>	<b>\$831,936</b>	<b>\$820,119</b>

### WATER RESOURCES

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	GENERAL MANAGER	0.40	
	LAKE MANAGER	0.20	
	LAKE OPERATIONS SUPERVISOR	0.23	
	MAINTENANCE COORDINATOR	0.23	
	MECHANICAL AND FACILITY TECH. (OJ)	0.60	
	ENGINEER	1.00	
	FACILITY MAINTENANCE		0.50
<b>TOTAL STAFF</b>		<b>2.66</b>	<b>0.50</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$128,304	\$131,171	\$183,028	\$183,028	\$188,081	\$193,120
SEASONAL SALARIES	\$5,977	\$4,786	\$1,024	\$6,824	\$12,289	\$12,820
EMERGENCY OVERTIME	\$577	\$639	\$500	\$500	\$500	\$500
FICA/WORKERS' COMP	\$14,235	\$17,945	\$23,822	\$23,822	\$24,245	\$24,837
RETIREMENT/GRUOP INS	\$43,443	\$44,524	\$50,209	\$50,209	\$47,530	\$51,312
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$192,536</b>	<b>\$199,165</b>	<b>\$258,583</b>	<b>\$264,383</b>	<b>\$273,675</b>	<b>\$282,589</b>
<b>SERVICES AND SUPPLIES</b>						
INSURANCE	\$11,300	\$13,680	\$13,174	\$22,713	\$26,337	\$26,337
UTILITIES - DAM/WATERATOR	\$12,282	\$12,609	\$15,000	\$10,089	\$15,000	\$15,300
BEAR VALLEY DAM PERMIT	\$10,497	\$10,497	\$11,730	\$10,497	\$10,800	\$11,025
LEGAL	\$0	\$0	\$500	\$0	\$3,000	\$3,080
PROFESSIONAL SERVICES	\$3,891	\$40	\$62,000	\$42	\$18,300	\$15,300
WATERMASTER (1)	\$43,081	\$38,881	\$12,000	\$8,782	\$7,200	\$7,140
AERATOR/DAM MAINTENANCE	\$12,562	\$18,462	\$8,200	\$8,478	\$8,200	\$8,224
WATERSHED MGT. LAB TESTS/IMOL	\$37,889	\$8,216	\$0	\$3,280	\$2,000	\$2,040
FISHERY MANAGEMENT	\$25,800	\$23,026	\$18,000	\$18,000	\$18,000	\$18,380
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$137,869</b>	<b>\$122,412</b>	<b>\$138,904</b>	<b>\$72,772</b>	<b>\$163,237</b>	<b>\$164,881</b>
<b>GRAND TOTAL</b>	<b>\$330,405</b>	<b>\$321,577</b>	<b>\$397,487</b>	<b>\$337,155</b>	<b>\$436,912</b>	<b>\$447,470</b>

(1) Watermaster direct expenses only. Engineering time included in salaries



MAINTENANCE						
STAFFING SUMMARY		POSITION	ALLOCATION OF TIME			
			FULL-TIME	SEASONAL		
		LAKE MANAGER	0.40			
		LAKE OPERATIONS SUPERVISOR	0.20			
		MECHANICAL AND FACILITY TECH.	0.60			
		MAINTENANCE COORDINATOR	0.60			
		FACILITY MAINTENANCE		2.60		
		<b>TOTAL STAFF</b>	<b>2.20</b>	<b>2.60</b>		
EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$131,097	\$128,363	\$143,508	\$145,500	\$150,300	\$150,315
SEASONAL SALARIES	\$49,475	\$48,828	\$38,899	\$38,890	\$41,573	\$34,067
EMERGENCY OVERTIME	\$3,402	\$1,411	\$1,000	\$2,464	\$1,000	\$1,000
FICA/WORKERS' COMP	\$22,451	\$21,000	\$25,940	\$26,940	\$28,285	\$28,826
RETIREMENT/GROUP INS	\$71,400	\$73,451	\$74,185	\$74,185	\$72,812	\$79,173
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$277,825</b>	<b>\$274,153</b>	<b>\$298,533</b>	<b>\$298,047</b>	<b>\$293,976</b>	<b>\$304,281</b>
<b>SERVICES AND SUPPLIES</b>						
JANITORIAL SUPPLIES	\$905	\$2,514	\$2,500	\$2,500	\$2,500	\$2,501
INSURANCE	\$10,918	\$13,208	\$12,857	\$21,930	\$25,429	\$29,429
UNIFORMS/EQUIPMENT	\$4,170	\$4,120	\$4,700	\$4,700	\$4,700	\$4,704
SMALL TOOLS/TOOL SUPPLIES	\$5,112	\$4,832	\$7,000	\$7,000	\$7,000	\$7,140
RECRUITMENT - Seasonal	\$0	\$1,151	\$0	\$283	\$1,200	\$1,224
OSHA COMPLIANCE (TRAINING ETC.)	\$1,754	\$2,381	\$3,100	\$3,100	\$3,100	\$3,162
VEHICLE MAINTENANCE	\$10,591	\$6,677	\$13,400	\$13,400	\$13,400	\$13,668
INVASIVE SPECIES CONTROL-Lake	\$45,000	\$51,980	\$55,000	\$55,000	\$100,000	\$100,000
EQUIPMENT MAINT/REPAIR	\$808	\$2,580	\$7,000	\$7,000	\$5,000	\$5,100
BLDG/FACILITY MAINTENANCE	\$17,915	\$58,679	\$22,000	\$22,000	\$22,000	\$22,440
SS RELIEF/PORTABLES MAINT.	\$12,208	\$9,956	\$12,500	\$12,500	\$12,500	\$12,750
VECTOR CONTROL/SB COUNTY	\$0	\$0	\$3,000	\$0	\$0	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$108,274</b>	<b>\$189,068</b>	<b>\$143,057</b>	<b>\$149,383</b>	<b>\$196,629</b>	<b>\$196,208</b>
<b>GRAND TOTAL</b>	<b>\$386,099</b>	<b>\$463,221</b>	<b>\$441,590</b>	<b>\$447,430</b>	<b>\$490,605</b>	<b>\$500,489</b>

OPERATIONS						
STAFFING SUMMARY		POSITION	ALLOCATION OF TIME			
			FULL-TIME	SEASONAL		
		LAKE MANAGER	0.40			
		LAKE OPERATIONS SUPERVISOR	0.60			
		MECHANICAL AND FACILITY TECH.	0.60			
		ACCOUNTANT /PUBLIC INFORMATION	0.50			
		ADMINISTRATIVE CLERK	0.50			
		LAKE PATROU/RAMP ATTENDANTS		11.40		
		<b>TOTAL STAFF</b>	<b>2.60</b>	<b>11.40</b>		
EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$158,948	\$158,328	\$152,719	\$152,719	\$158,602	\$163,694
SEASONAL SALARIES	\$113,334	\$134,482	\$140,389	\$146,300	\$171,405	\$177,692
EMERGENCY OVERTIME	\$8,756	\$8,983	\$5,000	\$8,658	\$5,000	\$5,000
FICA/WORKERS' COMP	\$37,561	\$44,224	\$43,385	\$43,385	\$47,904	\$48,105
RETIREMENT/GROUP INS	\$70,929	\$73,654	\$80,242	\$80,242	\$78,871	\$85,437
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$387,528</b>	<b>\$419,671</b>	<b>\$421,735</b>	<b>\$429,413</b>	<b>\$462,783</b>	<b>\$479,917</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE AND SHIPPING	\$1,111	\$1,422	\$2,000	\$2,000	\$2,000	\$2,040
PRINTING CHARGES	\$9,744	\$9,141	\$11,800	\$11,800	\$14,000	\$14,280
MOUNTAIN WATERS DISPATCH	\$8,583	\$11,882	\$12,000	\$12,000	\$13,000	\$13,290
RECRUITMENT - Seasonal	\$0	\$2,702	\$0	\$3,000	\$3,800	\$3,878
OSHA EQUIPMENT/OTHER	\$6,537	\$7,901	\$12,000	\$12,000	\$8,200	\$8,364
JANITORIAL SUPPLIES	\$2,677	\$2,294	\$2,800	\$2,800	\$2,800	\$2,858
RADIO COMMUNICATIONS	\$4,880	\$5,120	\$8,050	\$8,050	\$7,000	\$7,140
INSURANCE	\$10,918	\$13,208	\$13,714	\$21,930	\$25,429	\$29,938
UTILITIES	\$56,893	\$38,512	\$65,000	\$65,000	\$68,000	\$68,300
UNIFORMS/EQUIPMENT	\$3,888	\$3,182	\$4,700	\$4,700	\$4,700	\$4,784
BOAT MAINTENANCE	\$12,859	\$14,880	\$18,800	\$18,800	\$18,500	\$18,630
PATROL BOAT ENGINES/OUT DRIVES	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,240
PETROLEUM	\$43,293	\$51,424	\$82,000	\$82,000	\$82,000	\$83,240
PARKING LOT RE-SEAL - West Ramp	\$0	\$19,100	\$0	\$0	\$0	\$23,000
PARKING LOT RE-SEAL - East Ramp	\$0	\$0	\$50,000	\$0	\$50,000	\$0
PARKS/RV PARK MAINTENANCE	\$18,514	\$18,048	\$18,800	\$18,800	\$18,500	\$18,870
QUAGGA PREVENTION	\$17,855	\$12,851	\$22,450	\$22,450	\$22,450	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$310,543</b>	<b>\$344,886</b>	<b>\$311,714</b>	<b>\$372,930</b>	<b>\$327,479</b>	<b>\$283,129</b>
<b>GRAND TOTAL</b>	<b>\$698,071</b>	<b>\$764,557</b>	<b>\$733,449</b>	<b>\$802,343</b>	<b>\$790,262</b>	<b>\$763,547</b>

<b>CAPITAL IMPROVEMENT FUND</b>						Page 21
REVENUE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2016 FORECAST BUDGET	
SURPLUS SALE	\$15,111	\$0	\$0	\$0	\$0	
UNIDENTIFIED CAPITAL REPLACEMENT (Up to 10% of past year disprop)	\$102,318	\$102,000	\$92,500	\$92,500	\$92,500	
CAPITAL REPLACEMENT SCHEDULE	\$101,945	\$96,002	\$96,002	\$102,833	\$102,833	
<b>REVENUE TOTAL</b>	<b>\$219,374</b>	<b>\$200,002</b>	<b>\$190,502</b>	<b>\$195,333</b>	<b>\$195,333</b>	
EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 APPROVED BUDGET	2011-2012 PROJECTED EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 FORECAST BUDGET	
<b>EQUIPMENT/VEHICLE PURCHASE</b>						
TRASH TRUCK	\$0	\$0	\$30,000	\$0	\$0	
TRANSPORTER	\$0	\$0	\$0	\$70,000	\$0	
PARKING LOT SWEEPER	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$70,000</b>	<b>\$0</b>	
<b>STRUCTURES AND IMPROVEMENTS</b>						
PICNIC TABLES (RAMPS/RV PARK)	\$0	\$0	\$0	\$7,000	\$0	
RV PARK UTILITY ADDITION	\$0	\$0	\$0	\$0	\$0	
MAIN OFFICE- SHOP RAMP PAVING	\$0	\$0	\$0	\$40,000	\$0	
EAST RAMP PAVING	\$0	\$0	\$0	\$175,000	\$175,000	
DAM STORAGE BUILDING	\$0	\$0	\$0	\$25,000	\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$247,000</b>	<b>\$175,000</b>	
<b>EXPENDITURE GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$317,000</b>	<b>\$175,000</b>	
YEAR-END FUND BALANCE	2010-2011 ACTUAL BALANCE	2012-2013 APPROVED BUDGET	2010-2011 PROJECTED BALANCE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET	
<b>CAPITAL IMPROVEMENT FUND</b>	<b>\$669,818</b>	<b>\$744,708</b>	<b>\$720,320</b>	<b>\$588,653</b>	<b>\$618,888</b>	











**BIG BEAR MUNICIPAL WATER DISTRICT**  
**CAPITAL REPLACEMENT SCHEDULE**

	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE (2012)	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST*	REQUIRED ANNUAL ACCRUAL
<b>AUTOS/TRUCKS</b>							
2010 FORD EXPLORER	2010	\$24,000	\$15,183	8	2018	\$20,000	\$3,336
2008 FORD 3/4 TON TRUCK	2008	\$27,000	\$0	9	2015	\$32,400	\$3,027
2003 FORD FLATBED	2003	\$28,854	\$0	12	2015	\$23,015	\$1,918
2001 FORD 1/2 TON 4X4	2001	\$44,673	\$0	15	2016	\$55,480	\$3,697
2008 FORD PICKUP 4X4	2007	\$25,337	\$7,759	10	2017	\$33,290	\$3,328
NEW TRASH TRUCK	2013	\$30,000	\$0	15	2028	\$40,000	\$2,667
90 INT'L FLATBED DUMP TRUCK	1997	\$18,210	\$0	18	2013	\$13,280	\$2,080
							<b>\$30,633</b>
<b>MOBILE EQUIPMENT</b>							
2008 CATERPILLAR 800D STEER/TRAILER	2007	\$38,886	\$3,332	18	2022	\$44,300	\$2,953
88 CLARK FORKLIFT	1999	\$49,413	\$0	7	2015	\$110,800	\$15,843
2008 VOLVO TRACTOR (BACKHOE)	2010	\$80,000	\$54,016	12	2022	\$105,000	\$8,750
2001 HARVESTER	2001	\$94,800	\$0	10	2020	\$105,000	\$10,500
BACKHOE TRAILER	1998	\$4,818	\$0	10	2020	\$13,300	\$1,330
							<b>\$38,376</b>
<b>BOATS</b>							
87 BOULTON (PATROL 2)	2007	\$70,646	\$12,299	16	2022	\$14,000	\$833
88 JETCRAFT (PATROL 4)	1999	\$48,997	\$0	11	2020	\$14,000	\$1,273
89 ALUMINUM (PATROL 3)	1995	\$43,321	\$0	8	2017	\$14,000	\$1,750
89 JETCRAFT (PATROL 2)	1995	\$38,493	\$0	7	2017	\$14,000	\$2,000
87 ALMAR (PATROL 1)	1999	\$43,298	\$0	7	2012	\$14,000	\$2,000
88 PONTOON (MAIN) REHAB 1994	1988	\$16,421	\$0	10	2015	\$70,000	\$7,000
1998 EROCA PONTOON (TRDL)	2008	\$10,000	\$0	10	2018	\$16,200	\$1,620
2008 SMITH-ROOT ELECTRO	2009	\$90,000	\$51,808	10	2019	\$102,000	\$10,200
							<b>\$28,778</b>
<b>STRUCTURES</b>							
PATROL DOCK	2006	\$98,828	\$68,855	25	2033	\$138,600	\$5,844
WEST RAMP DOCKS	2011	\$80,000	\$58,402	25	2036	\$105,000	\$4,200
EAST RAMP DOCKS	2007	\$69,779	\$40,704	25	2032	\$157,800	\$8,284
							<b>\$1,242,085</b>
							<b>\$102,833</b>

\* Prices inflated 2% from FY2012-13 To FY 2013-2014

Page 24

**STANFIELD MARSH IMPROVEMENT PROJECT**

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
MITIGATION FEES/INTEREST	\$0	\$500	\$0	\$500	\$500
GENERAL FUND TRANSFER	\$0	\$0	\$30,000	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$500</b>	<b>\$30,000</b>	<b>\$500</b>	<b>\$500</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2011-2012 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
INTERPRETIVE SIGN PROJECT	\$0	\$0	\$0	\$30,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>TOTAL</b>	<b>\$1,005</b>	<b>\$2,005</b>	<b>\$31,005</b>	<b>\$1,505</b>	<b>\$2,005</b>



### LAKE IMPROVEMENT FUND PROJECTS

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
GENERAL FUND TRANSFER	\$538,319	\$51,080	\$331,405	\$163,687	\$162,530
<b>TOTAL</b>	<b>\$538,319</b>	<b>\$51,080</b>	<b>\$331,405</b>	<b>\$163,687</b>	<b>\$162,530</b>
<b>PROJECT FUND BOND (COP)</b>					
COP BOND PROCEEDS/INTEREST	\$0	\$0	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$538,319</b>	<b>\$51,080</b>	<b>\$331,405</b>	<b>\$163,687</b>	<b>\$162,530</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
LAKE IMPROVEMENT - General Expense	\$183	\$0	\$0	\$0	\$0
LAKE IMPROVEMENT - Dam Operations Guide	\$0	\$50,500	\$0	\$15,000	\$0
COST SHARING - Santa Ana Sucker Task	\$0	\$0	\$7,500	\$0	\$0
<b>BIG BEAR MARINA DREDGE:</b>					
BB Marina Dredge - Plans & Specs Moffatt & Nichol	\$0	\$0	\$0	\$0	\$40,000
BB Marina Dredge - MWH CEQA	\$0	\$0	\$0	\$0	\$150,000
<b>BOND PROJECT/DREDGE FUND (COP)</b>	<b>\$183</b>	<b>\$50,500</b>	<b>\$7,500</b>	<b>\$15,000</b>	<b>\$180,000</b>
MYAD HARBOR REHAB/IMPROV PROJECT	\$0	\$0	\$0	\$0	\$0
BENEFICIAL USE MAP (COP EXP)	\$0	\$0	\$0	\$0	\$0
WEATHER STATION	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$183</b>	<b>\$50,500</b>	<b>\$7,500</b>	<b>\$15,000</b>	<b>\$180,000</b>
<b>EXPENSE TOTALS</b>	<b>\$183</b>	<b>\$50,500</b>	<b>\$7,500</b>	<b>\$15,000</b>	<b>\$180,000</b>
YEAR-END FUND BALANCE	2011-2012 ACTUAL BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED BALANCE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>	<b>\$829,223</b>	<b>\$472,488</b>	<b>\$1,153,128</b>	<b>\$1,301,815</b>	<b>\$1,274,345</b>
<b>COP CONSTRUCTION FUND</b>	<b>\$499,738</b>	<b>\$499,738</b>	<b>\$499,738</b>	<b>\$499,738</b>	<b>\$499,738</b>
<b>TOTAL</b>	<b>\$1,328,961</b>	<b>\$972,226</b>	<b>\$1,652,866</b>	<b>\$1,801,553</b>	<b>\$1,774,083</b>

### DAM REPAIR FUND PROJECTS

	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
<b>BEGINNING BALANCE</b>	<b>\$1,105,937</b>	<b>\$1,245,061</b>	<b>\$1,040,267</b>	<b>\$998,860</b>	<b>\$733,860</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
Dam Repair - Rock Bolting	\$0	\$0	\$0	\$65,000	\$0
Painting Dam Buttress Struts	\$0	\$75,000	\$0	\$175,000	\$0
Pedestrian Bridge - Fencing at the Dam	\$6,200	\$0	\$0	\$0	\$0
2008 Dam Crack - Monitoring/Reporting - MWH (SD-Rogers)	\$1,065	\$0	\$0	\$0	\$0
Dam Engineering Services - MWH (San Diego-Rogers)	\$58,385	\$33,000	\$41,406	\$25,000	\$0
<b>EXPENSE TOTALS</b>	<b>\$65,670</b>	<b>\$108,000</b>	<b>\$41,406</b>	<b>\$265,000</b>	<b>\$0</b>
REVENUE	2011-2012 ENDING REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
GENERAL FUND TRANSFER	\$0	\$51,080	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$1,105,937</b>	<b>\$51,080</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>	<b>\$1,040,267</b>	<b>\$1,188,141</b>	<b>\$998,860</b>	<b>\$733,860</b>	<b>\$733,860</b>



Page 27

### RATHBUN CREEK RESTORATION PROJECT

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
RDA PASS-THROUGH (CITY OF BBL) (Agreement ended 2011)	\$132,359	\$45,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$132,359</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
CATCHMENT BASINS CLEAN-OUT	\$0	\$0	\$0	\$0	\$0
RATHBUN CREEK FLOW MONITORING	\$0	\$1,000	\$1,000	\$0	\$0
TROUT POND	\$0	75,000	\$13,000	65,000	\$0
TROUT POND - Tractor work	\$0	0	\$7,080	0	\$0
TROUT POND - bridge	\$0	0	\$6,452	0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$76,000</b>	<b>\$27,532</b>	<b>\$65,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>TOTAL</b>	<b>\$639,590</b>	<b>\$521,231</b>	<b>\$612,058</b>	<b>\$547,058</b>	<b>\$547,058</b>
Value of remaining restricted funds	\$250,000		\$222,468	\$157,468	\$157,468

	Monthly	Annual
2009	\$14,996	\$179,963
2010	\$15,778	\$189,347
2011	\$19,175	\$230,103
2012	\$19,758	\$237,099
2013	\$20,197	\$242,366
2014	\$21,812*	\$261,755*
2015	\$23,994*	\$287,931*

## Health Insurance Expenses

\* = projected

YEAR	REGISTERED BOAT PERMIT	QUAGGA MUSSEL INSPECTION CHARGE
1988	\$55	\$0
1989	\$60	\$0
1995	\$65	\$0
2006	\$75	\$0
2009	\$85	\$5
2011	\$95	\$5
2013	\$110	\$10

## Boat Permit Price History

US Inflation Calculator: If 1988 = \$55 then 2013 should be \$108.11



4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

Num	Date	Name	Account	Paid Amount
151411	6/10/2013	WORTHY TERESA E	1001-01 · General Checking Account	
221	6/7/2013		4600-03 · REV OPS - Boat Permits	-20.00
TOTAL				-20.00
151412	6/10/2013	GONZALEZ MANUEL	1001-01 · General Checking Account	
222	6/10/2013		4600-03 · REV OPS - Boat Permits	-110.00
TOTAL				-110.00
151413	6/10/2013	FAWNSKIN HOME PARTNERS	1001-01 · General Checking Account	
223	6/10/2013		4600-03 · REV OPS - Boat Permits	-110.00
			4600-03 · REV OPS - Boat Permits	-40.00
			4600-03 · REV OPS - Boat Permits	-40.00
			4600-03 · REV OPS - Boat Permits	-40.00
			4600-03 · REV OPS - Boat Permits	-40.00
TOTAL				-310.00
151414	6/10/2013	PARTIZAN ENTERTAINMENT	1001-01 · General Checking Account	
227	6/11/2013		2800-04 · Filming Deposits	-327.50
TOTAL				-327.50
151415	6/10/2013	ACWA HEALTH INSURANCE	1001-01 · General Checking Account	
06012013 - ...	6/4/2013		5020-10 · ADMIN-Health Insurance	-9,668.83
			5020-20 · WATER-Health Insurance	-3,770.40
			5020-30 · MAINT-Health Insurance	-7,311.31
			5020-40 · OPS-Health Insurance	-8,167.85
			5021-10 · ADMIN-Dental Insurance	-610.22
			5021-20 · WATER-Dental Insurance	-238.39
			5021-30 · MAINT-Dental Insurance	-498.02
			5021-40 · OPS-Dental Insurance	-565.58
			5022-10 · ADMIN-Life Insurance	-396.28
			5022-20 · WATER-Life Insurance	-157.23
			5022-30 · MAINT-Life Insurance	-154.67
			5022-40 · OPS-Life Insurance	-133.98
			5550-01 · ADMIN-Director Group Insurance	-12,272.54
TOTAL				-43,945.30
151416	6/10/2013	ALL PRO OUTDOOR POWER E...	1001-01 · General Checking Account	
10-0510	6/1/2013		5631-01 · OPS-Quagga Mussel Prevention	-86.09
TOTAL				-86.09
151417	6/10/2013	ALL PROTECTION ALARM	1001-01 · General Checking Account	
419914	6/3/2013		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-41.96
420167	6/3/2013		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-37.10
420305	6/3/2013		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-198.45
420072	6/3/2013		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-91.86
TOTAL				-369.37



4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
151418	6/10/2013	BEAR VALLEY ELECTRIC	1001-01 · General Checking Account	
05232013	5/23/2013		5507-43 · OPS-Utilities-Ramps	-289.43
05282013A	5/28/2013		5507-21 · WATER-Utilities-Aerator	-523.29
05282013B	5/28/2013		5507-22 · WATER-Utilities-Dam	-159.75
05282013C	5/28/2013		5507-22 · WATER-Utilities-Dam	-11.59
05282013D	5/28/2013		5507-22 · WATER-Utilities-Dam	-75.79
05282013E	5/28/2013		5507-41 · OPS-Utilities-Main Office	-11.88
05282013F	5/28/2013		5507-43 · OPS-Utilities-Ramps	-140.50
TOTAL				-1,212.23
151419	6/10/2013	BEAR VALLEY PAVING	1001-01 · General Checking Account	
2011918	6/3/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-400.00
TOTAL				-400.00
151420	6/10/2013	BEAR VALLEY PRINTING	1001-01 · General Checking Account	
83698	6/3/2013		5510-09 · ADMIN-Public Info - General	-162.00
TOTAL				-162.00
151421	6/10/2013	BERENDSEN	1001-01 · General Checking Account	
05664372	5/29/2013		5600-33 · MAINT-Vehicle Maint-HARVESTER	-1,013.04
TOTAL				-1,013.04
151422	6/10/2013	BIG BEAR DISPOSAL	1001-01 · General Checking Account	
298372	6/1/2013		5507-41 · OPS-Utilities-Main Office	-154.74
TOTAL				-154.74
151423	6/10/2013	BIG BEAR MARINA (VENDOR)	1001-01 · General Checking Account	
2013 E-16	5/15/2013		5509-03 · ADMIN-Memberships-Subscriptions	-1,000.00
5	5/21/2013		5590-41 · OPS-Petroleum-VESSELS	-659.47
6	5/28/2013		5590-41 · OPS-Petroleum-VESSELS	-1,958.68
7	6/4/2013		5590-41 · OPS-Petroleum-VESSELS	-1,112.56
TOTAL				-4,730.71
151424	6/10/2013	BIG BEAR TODAY	1001-01 · General Checking Account	
429390	5/31/2013		5510-44 · OPS-Quagga Mussel Printing	-700.00
TOTAL				-700.00
151425	6/10/2013	CENTURY FORMS	1001-01 · General Checking Account	
71528	5/23/2013		5631-01 · OPS-Quagga Mussel Prevention	-1,971.20
TOTAL				-1,971.20
151426	6/10/2013	CHEM-PAK	1001-01 · General Checking Account	
81994	5/29/2013		5504-30 · MAINT-Janitorial Supplies	-85.42
TOTAL				-85.42



4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
151427	6/10/2013	COMPUTER VILLAGE	1001-01 · General Checking Account	
128391	5/23/2013		5620-12 · ADMIN-Computer Maint/Repair	-2,581.20
TOTAL				-2,581.20
151428	6/10/2013	COMSERCO	1001-01 · General Checking Account	
65277	5/31/2013		5506-41 · OPS-Radio Service Contract	-260.00
65355	5/31/2013		5506-44 · OPS-Radio Handhelds	-961.20
TOTAL				-1,221.20
151429	6/10/2013	CONKLIN PAINT	1001-01 · General Checking Account	
85832	4/30/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-511.63
85859	5/2/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-193.59
85887	5/9/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-130.38
85921	5/15/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-352.97
TOTAL				-1,188.57
151430	6/10/2013	CONNEY SAFETY	1001-01 · General Checking Account	
04437931	5/23/2013		5570-44 · OPS-OSHA-First Aid Expense (WC)	-105.93
TOTAL				-105.93
151431	6/10/2013	DIRECTV INC	1001-01 · General Checking Account	
20531833117	5/23/2013		5507-42 · OPS-Utilities-RV Park	-192.71
TOTAL				-192.71
151432	6/10/2013	DISH NETWORK	1001-01 · General Checking Account	
06042013	6/4/2013		5507-41 · OPS-Utilities-Main Office	-70.00
TOTAL				-70.00
151433	6/10/2013	DIY HOME CENTER	1001-01 · General Checking Account	
7397	5/31/2013		5504-43 · OPS-Janitorial Supp-SS Reliefs	-39.78
			5504-41 · OPS-Janitorial Supplies-Ramps	-12.63
			5504-41 · OPS-Janitorial Supplies-Ramps	-12.63
TOTAL				-65.04
151434	6/10/2013	DWP	1001-01 · General Checking Account	
05302013A	5/30/2013		5507-42 · OPS-Utilities-RV Park	-199.56
05302013B	5/30/2013		5507-41 · OPS-Utilities-Main Office	-14.60
05302013C	5/30/2013		5507-41 · OPS-Utilities-Main Office	-48.12
05302013	5/30/2013		5507-43 · OPS-Utilities-Ramps	-187.10
05302013E	5/30/2013		5507-43 · OPS-Utilities-Ramps	-19.47
05302013F	5/30/2013		5507-44 · OPS-Utilities-Trout Pond	-80.22
TOTAL				-549.07
151435	6/10/2013	ENDURA STEEL	1001-01 · General Checking Account	
5-482245	5/24/2013		6000-02 · Lake Impr Fund- East Ramp Quagg	-180.31
TOTAL				-180.31

4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
151436	6/10/2013	ENTERPRISE RENT-A-CAR	1001-01 · General Checking Account	
134362223	5/31/2013		5570-01 · ADMIN-Training/Seminars-GM	-83.19
TOTAL				-83.19
151437	6/10/2013	HARRIS MARK VENDOR	1001-01 · General Checking Account	
2013 CLAIM1	5/24/2013		5510-09 · ADMIN-Public Info - General	-3,337.00
TOTAL				-3,337.00
151438	6/10/2013	LEMIEUX & O'NEILL	1001-01 · General Checking Account	
20-999M 166	5/31/2013		5520-01 · ADMIN-District Counsel Retainer	-3,500.00
TOTAL				-3,500.00
151439	6/10/2013	LINCOLN NATIONAL	1001-01 · General Checking Account	
06062013	6/6/2013		2101-01 · Deferred Compensation	-1,345.00
TOTAL				-1,345.00
151440	6/10/2013	MASTERCARD	1001-01 · General Checking Account	
05312013 4...	5/31/2013		5571-03 · ADMIN-Div 3- Suhay Expenses	-669.81
TOTAL				-669.81
151441	6/10/2013	MCMASTER-CARR	1001-01 · General Checking Account	
51283202	5/6/2013		6000-02 · Lake Impr Fund- East Ramp Quagg	-24.67
52910079	6/3/2013		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-89.75
52950616	6/3/2013		5600-33 · MAINT-Vehicle Maint-HARVESTER	-36.71
TOTAL				-151.13
151442	6/10/2013	MERIT OIL COMPANY	1001-01 · General Checking Account	
208749	5/24/2013		5631-03 · OPS-Quagga Prevent Kerosine	-301.88
TOTAL				-301.88
151443	6/10/2013	MID AMERICA APPLE PLAN	1001-01 · General Checking Account	
06062013	6/6/2013		2100-20 · Apple Plan - Employee Pay	-705.77
			2100-21 · Apple Plan - Company Pay	-705.76
TOTAL				-1,411.53
151444	6/10/2013	MOUNTAIN WATER COMPANY	1001-01 · General Checking Account	
22541	5/31/2013		5507-43 · OPS-Utilities-Ramps	-135.00
TOTAL				-135.00
151445	6/10/2013	NO CONTRACT VOIP	1001-01 · General Checking Account	
0005630	6/5/2013		5505-01 · ADMIN-Phones Local/Hardware/Rep	-304.78
TOTAL				-304.78

4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
151446	6/10/2013	PITNEY BOWES PURCHASE P...	1001-01 · General Checking Account	
05192013	5/19/2013		5501-01 · ADMIN-Post&Ship OFFICE	-1,000.00
TOTAL				-1,000.00
151447	6/10/2013	QUILL	1001-01 · General Checking Account	
2826801	5/21/2013		5503-01 · ADMIN-Office Supplies-Office	-32.60
2928247	5/27/2013		5503-01 · ADMIN-Office Supplies-Office	-20.89
TOTAL				-53.49
151448	6/10/2013	RADIOSHACK CORPORATION	1001-01 · General Checking Account	
026520	5/1/2013		5620-10 · ADMIN-Equip Maintenance	-75.57
TOTAL				-75.57
151449	6/10/2013	ROBERTSON'S	1001-01 · General Checking Account	
137849	5/10/2013		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-360.72
TOTAL				-360.72
151450	6/10/2013	ROTARY	1001-01 · General Checking Account	
05312013 H...	5/31/2013		5509-08 · ADMIN-Member/Subs/Permit-Rotary	-200.00
TOTAL				-200.00
151451	6/10/2013	SCS ENGINEERS	1001-01 · General Checking Account	
0211153	4/30/2013		5650-02 · WATER-Watershed Mgt Equip&Maint	-142.25
TOTAL				-142.25
151452	6/10/2013	SQUEEGEE CLEAN WINDOW ...	1001-01 · General Checking Account	
05302013	5/30/2013		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-50.00
TOTAL				-50.00
151453	6/10/2013	SUPERMEDIA	1001-01 · General Checking Account	
05282013	5/28/2013		5505-07 · ADMIN-Phone Office Web/Email	-29.95
06012013	6/1/2013		5505-01 · ADMIN-Phones Local/Hardware/Rep	-66.50
TOTAL				-96.45
151454	6/10/2013	TIFCO INDUSTRIES	1001-01 · General Checking Account	
70862643	6/4/2013		5630-31 · MAINT-Bldg/Facil Maint/Rep-Shop	-136.85
TOTAL				-136.85
151455	6/10/2013	UPS	1001-01 · General Checking Account	
0000F33Y1...	6/1/2013		5501-01 · ADMIN-Post&Ship OFFICE	-9.80
			5501-02 · ADMIN-Post&Ship WATER TESTING	-8.99
TOTAL				-18.79



4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
 May 31 through June 14, 2013

Num	Date	Name	Account	Paid Amount
151456	6/10/2013	US BANK	1001-01 · General Checking Account	
3409733	5/24/2013		5530-04 · ADMIN-Prof&Spec-US Bank	-2,250.00
TOTAL				-2,250.00
151457	6/10/2013	VERIZON CALIFORNIA	1001-01 · General Checking Account	
05252013	5/25/2013		5505-05 · ADMIN-Phone Weather Station	-45.01
05282013	5/28/2013		5505-04 · ADMIN-Phone At the Dam	-46.20
06012013A	6/1/2013		5505-03 · ADMIN-Phones Long Distance	-46.92
			5505-01 · ADMIN-Phones Local/Hardware/Rep	-387.58
06012013B	6/1/2013		5505-02 · ADMIN-Phones Ramps Local Svc	-55.67
TOTAL				-581.38
151458	6/10/2013	VERIZON WIRELESS	1001-01 · General Checking Account	
9705965648	6/3/2013		5505-11 · ADMIN-Phones Ramp Aircards	-38.01
			5505-11 · ADMIN-Phones Ramp Aircards	-38.01
			5505-06 · ADMIN-Phone Cell Phones	-114.03
TOTAL				-190.05
151459	6/10/2013	XEROX	1001-01 · General Checking Account	
068367268	6/1/2013		2950-03 · Copier Lease	-469.50
			5620-13 · ADMIN-Copier Maint/Repair	-95.46
TOTAL				-564.96
151460	6/10/2013	MASTERCARD	1001-01 · General Checking Account	
05312013 4...	5/31/2013		5541-42 · OPS-Uniform/Sm Equip Seas Empl	-256.51
			5541-42 · OPS-Uniform/Sm Equip Seas Empl	-161.21
			5620-10 · ADMIN-Equip Maintenance	-90.00
			5541-42 · OPS-Uniform/Sm Equip Seas Empl	-429.96
			5541-31 · MAINT-Uniform/Sm Equip-Reg Empl	-819.33
			5540-33 · MAINT-Pre Employment Training	-38.31
			5540-43 · OPS-PreEmployment Training	-38.30
			5670-05 · WATER-Carp Roundup Expense	-590.96
			5543-00 · Small Tools/Tools Supplies	-81.97
			5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-92.99
			5670-05 · WATER-Carp Roundup Expense	-509.90
			5570-34 · MAINT-Travel/Training-Quagga	-7.01
			5570-34 · MAINT-Travel/Training-Quagga	-28.98
			5570-34 · MAINT-Travel/Training-Quagga	-7.87
			5570-34 · MAINT-Travel/Training-Quagga	-18.00
			5570-34 · MAINT-Travel/Training-Quagga	-18.52
			5570-34 · MAINT-Travel/Training-Quagga	-162.45
			5541-42 · OPS-Uniform/Sm Equip Seas Empl	-7.99
			5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-7.07
			5630-41 · OPS-Bldg/Fac Mtn/Rep-RV PARK	-39.75
			5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-147.85
			5632-01 · MAINT-SS Reliefs/Portables	-25.89
			5541-02 · ADMIN-Uniforms Directors	-288.86
			5510-05 · ADMIN-Public Info-Other Agency	-33.38
			5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-206.33
			5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-180.68
			5630-41 · OPS-Bldg/Fac Mtn/Rep-RV PARK	-109.01
			5509-09 · ADMIN-Member/Subs/Permit-QBE	-456.10
			5580-41 · OPS-Boat Maintenance-Patrol	-439.98
			5630-30 · MAINT-Bldg/Facility Maint/Rep	-204.99
			5590-42 · OPS-Petroleum-VEHICLES	-18.47
TOTAL				-5,518.62

4:10 PM

06/14/13

**Big Bear MWD**  
**Warrant List Detail**  
May 31 through June 14, 2013

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
151461	6/10/2013	MASTERCARD	1001-01 · General Checking Account	
05312013 3...	5/31/2013		5541-01 · ADMIN-Uniforms Employees	-68.07
			5590-42 · OPS-Petroleum-VEHICLES	-63.33
			5570-01 · ADMIN-Training/Seminars-GM	-38.00
			5570-01 · ADMIN-Training/Seminars-GM	-80.11
			5571-03 · ADMIN-Div 3- Suhay Expenses	-80.11
			5570-01 · ADMIN-Training/Seminars-GM	-678.77
			5570-01 · ADMIN-Training/Seminars-GM	-24.12
			5571-03 · ADMIN-Div 3- Suhay Expenses	-24.11
			5570-01 · ADMIN-Training/Seminars-GM	-11.99
			5571-03 · ADMIN-Div 3- Suhay Expenses	-11.99
			5570-01 · ADMIN-Training/Seminars-GM	-36.00
			5570-01 · ADMIN-Training/Seminars-GM	-525.00
			5510-05 · ADMIN-Public Info-Other Agency	-56.22
<b>TOTAL</b>				<b>-1,697.82</b>

**BIG BEAR MUNICIPAL WATER DISTRICT  
REPORT TO BOARD OF DIRECTORS**

**MEETING DATE:** *June 20, 2013*

**AGENDA ITEM:** *5C*

**SUBJECT:**

**CONSIDER APPROVAL OF A SPECIAL EVENT PERMIT FOR THE BIG BEAR LAKE ROTARY CLUB'S ANNUAL 4TH OF JULY FIREWORKS DISPLAY**

**RECOMMENDATION:**

The General Manager and the Operations Committee (Directors Murphy & Suhay) recommend approval of this event.

**DISCUSSION/FINDINGS:**

The Rotary Club of Big Bear Lake has sponsored the annual 4<sup>th</sup> of July fireworks for a number of years. The fireworks will be located on a barge north/west of the Pine Knot Landing Fun Dock. July 4<sup>th</sup> will be on a Thursday this year and the application for fireworks was considered by the Committee. Based on past experience the Committee will again be recommending the Board approve this event with the condition that all vessels used during the fireworks event must be inspected prior to moving either of the barges to be sure they can meet all California carriage requirements including PFD's, fire extinguishers, and navigation lights. If the vessels cannot satisfy these requirements they will not be permitted to be used during the special event.

**OTHER AGENCY INVOLVEMENT:** Big Bear Lake Fire Department

**FINANCING:** None

Submitted by: Scott Heule, General Manager





# Big Bear Municipal Water District

## Lake Management

### Board of Directors

Todd Murphy – Division 1  
Mary Ann Lewis – Division 2  
Skip Suhay – Division 3  
John Eminger – Division 4  
Vince Smith – Division 5

## SPECIAL EVENT PERMIT FOR BIG BEAR LAKE

As of Big Bear Municipal Water District (hereinafter "District") grants a Special Event Permit to Big Bear Lake Rotary 4<sup>th</sup> of July Fireworks as follows:

### Section 1. Event Described

Permittee may conduct only the event described on Exhibit "A", attached hereto and hereby incorporated by this reference. Permittee shall comply with laws, rules and regulations applicable to the event.

### Section 2. Fees and Deposits

Within 30 days before the event the Permittee shall pay the District an administrative fee described in Exhibit "B" and the Permittee shall deposit \$500.00 with the District to cover the cost of clean-up and other added expenses incurred by the District if Permittee fails to comply with this Permit. Any part of the deposit, if any, not used by the District shall be refunded to the Permittee within 30 days after the event. The attached Fee Schedule (Exhibit "B") details additional rates for specific events and special services.

### Section 3. Indemnification

A. Permittee shall indemnify and hold harmless and defend District, its officers, agents, employees and volunteers from and against: cost, liability and damages, including attorney's fees and litigation costs, arising out of any act or omission to, including any negligent act, or omission to act, by Permittee, its officers, agents, employees or volunteers arising out of activities permitted herein.

B. Permittee shall reimburse District and its directors, officers, employees, agents and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

### Section 4. Insurance

A. Permittee shall cause the District, its officers, agents and employees to be named as an additional or co-insurance under policies of commercial general liability insurance as broad as the following:

1. General Liability - one million dollars (\$1,000,000) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2501 or insurer's equivalent endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.

2. The coverage shall contain no special limitations on the scope of protection afforded to the District, its officers, employees, agents and volunteers.
3. The permittee's insurance shall be primary insurance as respects the District, its officers, employees, agents and volunteers. Any insurance, pooled coverage or self-insurance maintained by the District, its officers, employees, agents and volunteers shall not contribute to it.
4. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage.
5. The permittee's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
6. Such liability insurance shall indemnify the permittee against loss from liability imposed by law upon, or assumed under contract by, the permittee for damages on account of such bodily injury (including death), property damage, personal injury and completed operations and products liability.
7. Such insurance shall be provided on a policy form written by underwriters through an agency satisfactory to the District which includes a cross-liability clause, and covers bodily injury and property damage liability, blanket contractual liability and completed operations liability.
8. Any deductible or self-insured retention must be declared to and approved by the District. At the option of the District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions.
9. The insurer shall have a current A.M. Best's rating of no less than A-:VII or equivalent.

B. If applicable, the permittee shall cover or insure under the applicable laws relating to:

1. Workers' compensation insurance, all of their employees working on or about the event, regardless of whether such coverage or insurance is mandatory or merely elective under the law, and the permittee shall defend, protect and save harmless the District, its officers, employees, agents and volunteers from and against all claims, suits, and actions arising from any failure of the permittee to maintain such insurance. Before beginning work, permittee shall furnish to the District satisfactory proof that he has taken out for the period covered by the event, full compensation insurance for all persons employed directly by him in the event contemplated under this contract, has been obtained in accordance with the "Workers' Compensation and Insurance Act".
2. The permittee shall provide employer's liability insurance in the amount of, at least, \$1,000,000 per accident for bodily injury and disease.

C. Prior to execution of the contract, the permittee shall file with the District evidence of insurance from an insurer or insurers certifying to the coverage of insurance required herein. Such evidence shall include original copies of the ISO CG 2010 (endorsement form or insurer's equivalent) signed by the insurer's representative and certificate of insurance (Accord Form 25-S or equivalent). If such proof is not received 30 days prior to the event, the event may be canceled by the District's General Manager. All evidence of insurance shall be certified by a properly authorized officer, agent or qualified representative of the insurer and shall certify the names of the insured, any additional primary insurers, where appropriate, the type and amount of the insurance, the location and operations to which the insurance applies, the expiration date. The insurer will give by certified mail, written notice to the District at least thirty (30) days prior to the effective date of any cancellation, lapse or material change in the policy.

Section 5. Safety Regulations

The Permittee shall conduct the event with due care for the safety and welfare of participants and spectators, and in compliance with all laws, rules and regulations of federal, state, county or local agencies asserting jurisdiction. The Permittee shall attend two meetings with District representatives prior to the event described as follows:

A. Permit compliance meeting: Permittee shall demonstrate that all permit conditions have been met.

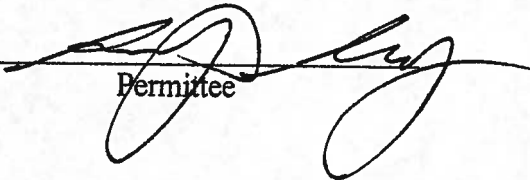
B. Skipper's and/or Safety meeting: Event organizers and participants shall meet with District representatives to have any questions answered and to receive an update of current Lake conditions which may affect event activities.

Section 6. Conditions

The Permittee shall comply with the conditions set forth on Exhibit C attached hereto and hereby incorporated by this reference.

Accepted by:

6-7-13  
Date

  
Permittee

\_\_\_\_\_  
Date

\_\_\_\_\_  
General Manager



EXHIBIT A

DESCRIPTION OF EVENT

1. Name of Event: 4<sup>TH</sup> OF JULY FIREWORKS SHOW
2. Location: CENTRAL OF BIG BEAR LAKE
3. Date(s): JULY 4<sup>TH</sup>, 2013
4. Describe Event: FIREWORKS SHOW
5. Estimated Number of Participants: 20
6. Estimated Number of Spectators: 80,000 - 100,000
7. Method of Limiting Attendance: N/A
8. Method of Trash Collection and Disposal: ROTARY CLUB OF BIG BEAR LAKE
9. Proposed First-Aid Services: N/A
10. Proposed Security Services: ROTARY CLUB OF BIG BEAR LAKE
11. Proposed Fire Protection Services: CITY OF BIG BEAR LAKE F. D.
12. Proposed Sanitation Facilities: BB DISPOSAL
13. Parking Arrangements: BV MUTUAL
14. Name, Address and Telephone Number of Person Available Before and During Event with authority to Control Event: SKIP SUHAY (909) 744-4383
15. Perimeter control, if applicable: BB MWD

For District use only:

(601)  Deposit \$ \_\_\_\_\_

Date \_\_\_\_\_ Ck # \_\_\_\_\_

(511)  Fee \$ \_\_\_\_\_

Date \_\_\_\_\_ Ck # \_\_\_\_\_

**EXHIBIT B**

**FEE SCHEDULE**

1. APPROVED SPECIAL EVENTS (except filming/photos):

Administrative fee:	\$100
Refundable deposit:	\$500
Lake usage fee: Non-commercial	-0-
Commercial	\$200/event or 5% of gross (whichever is greater)
Fishing events:	\$15 per angler or \$500 (whichever is greater)
*Services requiring Lake Patrol or work boat services (one hour minimum):	
Boat with operator	\$115/hour
Each additional staff person	\$ 30/hour
Other services:	actual cost

\*These fees will be deducted from the deposit where it is determined that additional Lake Patrol, weed harvesting or similar services will be necessary in the interest of health and safety.

2. GROUP SPECIAL EVENT PERMITS

A discounted boat permit fee for approved special events will be available at prevailing fees for the term of the event to those entrants not already having a boat permit. Any entrant participating for less than the full term of the event shall pay the normal daily permit fees. A minimum number of twenty-five special event boat permits shall be issued for the approved event to qualify for this special group rate. A group special event permit shall not be issued for major holidays or holiday weekends. Permittee shall be responsible for the sale of the special event boat permits. Proper remittance from the sale of these permits must be delivered to the District within three (3) days of the conclusion of the special event. Permittee shall be responsible for all permits including any missing permits. All other special event permit processing fees shall apply. Participants may upgrade the special event discounted boat permit to an annual boat permit by paying the difference between the special event permit fee and the annual permit fee. Upgrades to annual permits shall be handled at the District Administration office only.

**EXHIBIT C  
SPECIAL CONDITIONS**

**YEAR 2013 4<sup>th</sup> OF JULY FIREWORKS**

1. All District fees have been waived.
2. Proof of Liability Insurance is due at least 30 days prior to the event.
3. All vessels used during the fireworks event must be inspected prior to moving either of the barges to be sure they can meet all California carriage requirements including PFD's, fire extinguishers, and navigation lights. If the vessels cannot satisfy these requirements they will not be permitted to be used during the special event.
4. Proponents shall meet with the Lake Manager on the day of the event for approval of show location and appropriate perimeter and safety controls.



**BIG BEAR MUNICIPAL WATER DISTRICT  
REPORT TO BOARD OF DIRECTORS**

**MEETING DATE:** June 20, 2013

**AGENDA ITEM: 6A**

**SUBJECT:**

**CONSIDER APPROVAL OF FISCAL YEAR 2013-14 BUDGET**

**RECOMMENDATION:**

The General Manager and the Budget/Finance Committee (Directors Murphy & Smith) recommend approval of the budget.

**DISCUSSION/FINDINGS:**

At the last Board meeting Staff provided a summary of the proposed Fiscal Year 2013-14 Budget. There are no changes in the attached proposed budget compared to the version presented at the meeting on June 6, 2013. The Budget and Finance Committee recommend the Board approve the proposed Fiscal Year 2013-14 Budget as presented here and the attached Resolutions establishing the Appropriations Limit for Fiscal Year 2013-14 and also the Resolution establishing Employee Compensation.

**OTHER AGENCY INVOLVEMENT:** None

**FINANCING:** None

Submitted by: Scott Heule, General Manager

# BIG BEAR MUNICIPAL WATER DISTRICT



**PROPOSED  
BUDGET  
FY 2013-2014**

# **BIG BEAR MUNICIPAL WATER DISTRICT**

## **FORMATION:**

Established in 1964 under the Municipal Water Code of 1911

## **MISSION:**

Stabilize the level of Big Bear Lake  
for Recreation and Wildlife



## **BOARD OF DIRECTORS**

Todd Murphy, Vice President - Division I  
Mary Ann Lewis, Director - Division II  
Skip Suhay, Director - Division III  
John Eminger, Director - Division IV  
Vince Smith, President - Division V

## **MANAGEMENT**

Scott Heule - General Manager  
Mike Stephenson - Lake Manager

**40524 Lakeview Drive  
P. O. Box 2863  
Big Bear Lake, CA 92315  
(909) 866-5796**

**Web Page - [www.bbmwd.com](http://www.bbmwd.com)**

**E-mail - [bbmwd@bbmwd.net](mailto:bbmwd@bbmwd.net)**

**Cover Photo: 2012 Celebration "100th Anniversary of the Bear Valley Dam"**



# TABLE OF CONTENTS

Page No.

## Introduction

Board of Directors.....	1
Organizational Chart.....	2
Who We Are, What We Do .....	3
General Managers Budget Message .....	5

## Budget Summary

Overall General Fund Operating Budget Summary.....	8
Revenue and Expense Pie Charts .....	9
General Fund Revenue .....	10
Revenue History Graphs .....	11
Boat Permit Revenue History Graph .....	12
Dock License and Weed Control Revenue Analysis Graph.....	12

## Program Budgets

Program Descriptions .....	13
Administration .....	15
Water Resources .....	16
Maintenance .....	17
Operations .....	18

## Designated Funds

Fund Descriptions .....	19
Fiscal Year-End Fund Balances.....	20
Capital Improvement Fund Revenue, Expenditures and Fund Balance.....	21
Capital Replacement Schedule .....	22
Debt Service .....	23
Stanfield Marsh Improvement Project .....	24
Lake Improvement Fund Projects .....	25
Dam Repair Fund Projects .....	26
Rathbun Creek Restoration Project .....	27
Contamination Clean-up Project .....	28
Invasive Species Control Fund.....	29

## Resolutions

Approving Budget and Annual Appropriations Limit .....	30
Establishing Employee Compensation .....	31
Restating Investment Policy.....	34

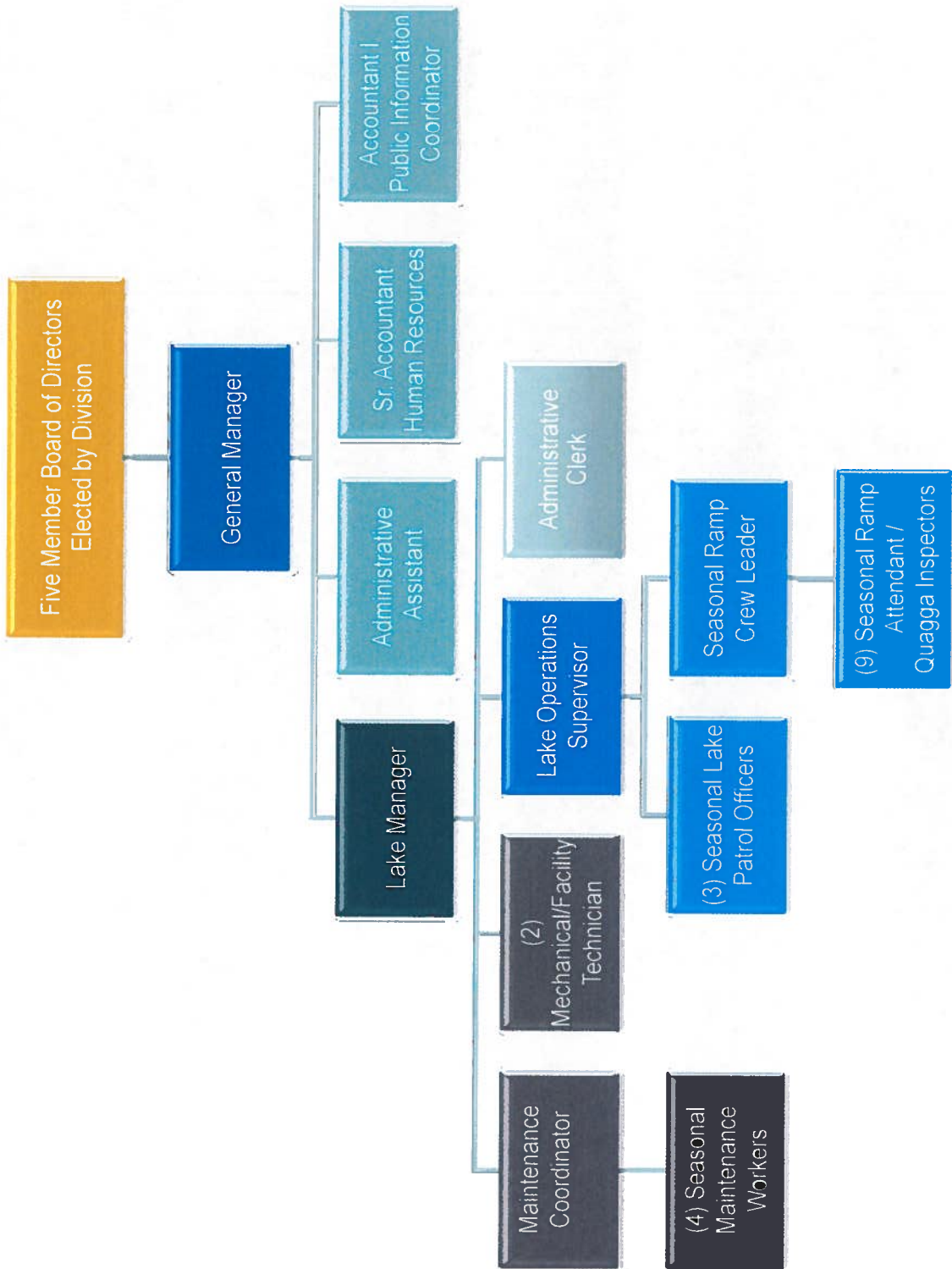
# BOARD OF DIRECTORS



(Pictured from left to right)

*Director Mary Ann Lewis, Director Skip Suhay, President Vince Smith,  
Vice President Todd Murphy, Director John Eminger*

Directors are elected by divisions balanced by the population. Each Director serves a four-year term and there are no 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 open in the same even-numbered years. An election for Divisions 1, 2 and 3 is scheduled for November 2014.





## 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 stabilizing the water level of 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 FY 2013-14 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 67% of all District income. Most of the remaining revenue comes from Lake use fees, interest on investments and the sale of water to the two local ski areas for making snow. Lake water is not used for domestic consumption.

## FINANCIAL PLAN ORGANIZATION

This document presents the budget for FY 2013-14 and for those areas where it is possible, a forecast is presented for FY 2014-15. Through implementation of a two-year forecasting plan 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 preparing annual budget

## CAPITAL FINANCING AND DEBT MANAGEMENT

- Capital improvements and 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 but only as a last resort.
- The District will monitor and evaluate all forms of debt annually.
- The District will diligently monitor its compliance with bond covenants.
- The District will commit 100% of the annual "Capital Replacement Schedule"(page 22) and up to 18% of the prior year depreciation of fixed assets for boat, equipment and vehicle replacement costs to the Capital Improvement Fund, so long as revenues are sufficient and that this approach does not interfere with the District's ability to meet other program expense requirements.
- The District will meet all General Fund current year operating expenses with current year revenues.

## **GENERAL FUND 2013-14**

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
- MAINTENANCE
- OPERATIONS

Salaries 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 IMPROVEMENT 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 FY 2013-14 include 9 full-time employees, 1 part-time employee and 16 seasonal employees. The District's contribution to the California Public Employees' Retirement System (PERS) is 10.238%. The District will also fund 4.5% of the full-time employees' 7% PERS contribution. During FY 2014-15 the District will fund 3.5% of the full-time employee's 7% PERS contribution.

# **BUDGET MESSAGE**

## **From the General Manager**

After several years of construction, remodeling and re-construction, essentially all work associated with the new highway bridge downstream of the dam is complete. The District will be constructing a small storage building at the right abutment of the dam during Fiscal Year 2013-14 and that will be the last work effort associated with the highway bridge project. Safe access to District facilities at the dam has been finished and security fencing has been installed. The metal stairs at the right abutment and the metal ramp at the left abutment now provide safe access by District personnel to the dam catwalk without the risk of icy conditions.

The Caltrans project to mitigate seepage from the left abutment downstream of the dam was completed during the late summer of 2012. Although the grouting program proposed two double row sets of grout holes upstream at the left abutment, after grouting the row of the holes closest to the Lake in the parking area downstream seepage was essentially eliminated and further work was stopped.

After studying the opportunities and obligations associated with the use of the Trout Pond, (the old Alpine Trout Lakes property that the District purchased in 2010), the Board decided to excavate the years of accumulated nutrient rich sediment from the pond and then offer it for sale. In the fall of 2012, the pond was drained and then roughly one quarter of the sediment (about 1330 cubic yards) was removed to create a stream channel along the southerly edge. The balance of the excavation should be completed by the end of the summer in 2013. Money that had been budgeted in FY 2012-13 to repair the house and fencing will be used to complete the excavation effort.

The Trout Pond property and the Rathbun Creek property upstream are also being studied as a possible link in a grant funded trail system master plan that is nearing completion by the City of Big Bear Lake. If completed, this section of one of the trails would help establish a link that extends from the Lake, up Rathbun Creek all the way to Bear Mountain ski resort.

Beginning in 2013, District staff are initiating a new traffic control plan at the East Launch Ramp. Over the past few years single cars have displaced vehicles with boat trailers in specially designated parking stalls. In order to reduce the number of trailers needing to park on the highway during busy boating days, single cars will be directed to park only in marked single car parking stalls. A District employee will meet every vehicle entering the ramp area and direct boating traffic to designated launch ramp lanes depending on their need for Lake Permits, Quagga inspection and decontamination. Single cars will be directed away from the launch ramp area to single car parking spaces at the eastern end of the parking lot. Launch ramp staff will enforce the single car parking restriction. This new effort requires additional staffing at the ramp as well as the installation of a portable entrance kiosk.

Special projects being planned for FY 2013-14 include repairs and improvements to existing facilities, the purchase of a lake weed transporter, new storage building at the dam, and replacement of interpretive signs at the Stanfield Marsh boardwalk. Pavement removal and replacement costs are included in this budget for the area immediately north of the Administration building shop and



## Budget Message (continued)

roughly 1/3 of the center portion of paving at the East Launch ramp. Replacement of these sections is overdue and the cost for this work is estimated to be \$40,000 and \$175,000 respectively. The Capital Improvement reserve fund will be tapped for the paving, weed transporter, and dam storage building. Stanfield Marsh Improvement Project Reserve funds will be used for the interpretive signs. Other significant projects proposed during this upcoming fiscal year include rock bolting at the downstream left abutment of the dam, contracting to paint the struts at the dam, and instituting a new add on accounting program to track and sell Lake Permits at the ramps. Additionally, the purchase of a transporter for Lake weeds is proposed. This will create efficiencies in the weed harvesting program; allowing the harvester to be more productive at cutting weeds by being able to off-load cut weeds without having to return to the marina after each operation.

A significant change in how the District invests its reserves was made during the spring of 2013. Instead of keeping all reserves with the Local Agency Investment Fund (LAIF), \$3 million was invested in federally insured certificates of deposit with laddered maturity dates. The Board believes that the funds are less likely to be "borrowed" by the state when invested in this manner. LAIF is a State of California managed organization.

This Fiscal Year 2013-14 budget proposes operating revenue of \$4,499,000 and operating expenses of \$4,340,000 with an allocation to reserve funds of \$163,000. Efficiencies and cost savings during Fiscal Year 2012-13 project an increase in reserve fund allocation from \$111,000 to \$361,000. This increase in fund allocation is a result of a combination of higher than anticipated property tax revenue and lower than budgeted operating expenses.

Budgeted revenue for Fiscal Year 2013-14 includes results of an increase in Lake Permit fees. The increased rates are a direct result of an evaluation of recreation related operating expenses compared to recreational operating revenues. The Board desires to have District recreation related expenses paid for by the recreating public and not by taxes collected from property owners within the boundaries of the District. Effective the spring of 2013 annual Lake permits for registered boats went up from \$100 to \$120 including Quagga fees. Non-registered annual permits went up from \$45 to \$50 including the Quagga fees. Daily permit fees were also increased.

Revenue from property taxes is expected to be close to the \$3,000,000 mark again in Fiscal Year 2013-14. We also expect that stabilizing the level of Big Bear Lake will cost the District \$1,220,000 in accordance with our in-lieu water supply agreement with San Bernardino Valley Municipal Water District (Valley). The contract price for this agreement is based on a calculation that increases or decreases the annual payment based on the assessed valuation of all properties within the District's boundaries. If the assessed value increases, so does the payment. If it goes down, the payment also goes down. One project that the District is working hard to accomplish is an amendment to the agreement. If approved, in exchange for emergency water storage in the Lake, Valley would remove an automatic increase in the in-lieu payment scheduled for 2017. This could save the District about \$150,000 annually. Since July of 2012 Valley and the District have been operating under a temporary agreement that tests the objectives of the proposed in-lieu agreement amendment. As a result, the Lake level is currently one foot higher than it otherwise would have been and Valley has nearly 3,000 acre feet of emergency water stored in the Lake.

## Budget Message (continued)

One of the drivers for the increase in the Services and Supplies portion of the budget is medical insurance premiums. The District budgeted \$167,428 in Fiscal Year 2012-13 but the actual cost was \$169,080. The District's group insurance agent ACWA/JPIA advised that we should assume an 8% to 10% insurance premium hike for Fiscal 2013-14 over what was actually paid the previous year. As a result, we anticipate medical insurance costs for coverage of District employees will be about \$185,988 for Fiscal Year 2013-14.

Controlling District payroll and benefit expenses is a high priority for the Directors to help balance the budget. Year round employees during FY 2013-14 will be paying 2.5% of the CalPERS retirement costs and in FY 2014-15 it will increase to 3.5%. Year round staffing will remain the same this fiscal year as last year, with 9 full time employees and one part time employee. Seasonal staffing will include 4 maintenance workers, 3 Lake Patrol Officers and 10 Launch Ramp/Quagga Inspectors. Employee salaries and benefits for FY 2013-14 are projected to increase by \$73,700 to \$1,425,000 over the FY 2012-13 budget.

Finances for the District remain strong in spite of the lack luster State and National economies. With the Lake level remaining at above average levels summer recreation has not declined. In fact with a Lake level 4-5 feet below full abundant sandy shoreline is available for beaching boats, picnicking and shallow water family fun.



*Scott Heule, General Manager*

# BIG BEAR MUNICIPAL WATER DISTRICT

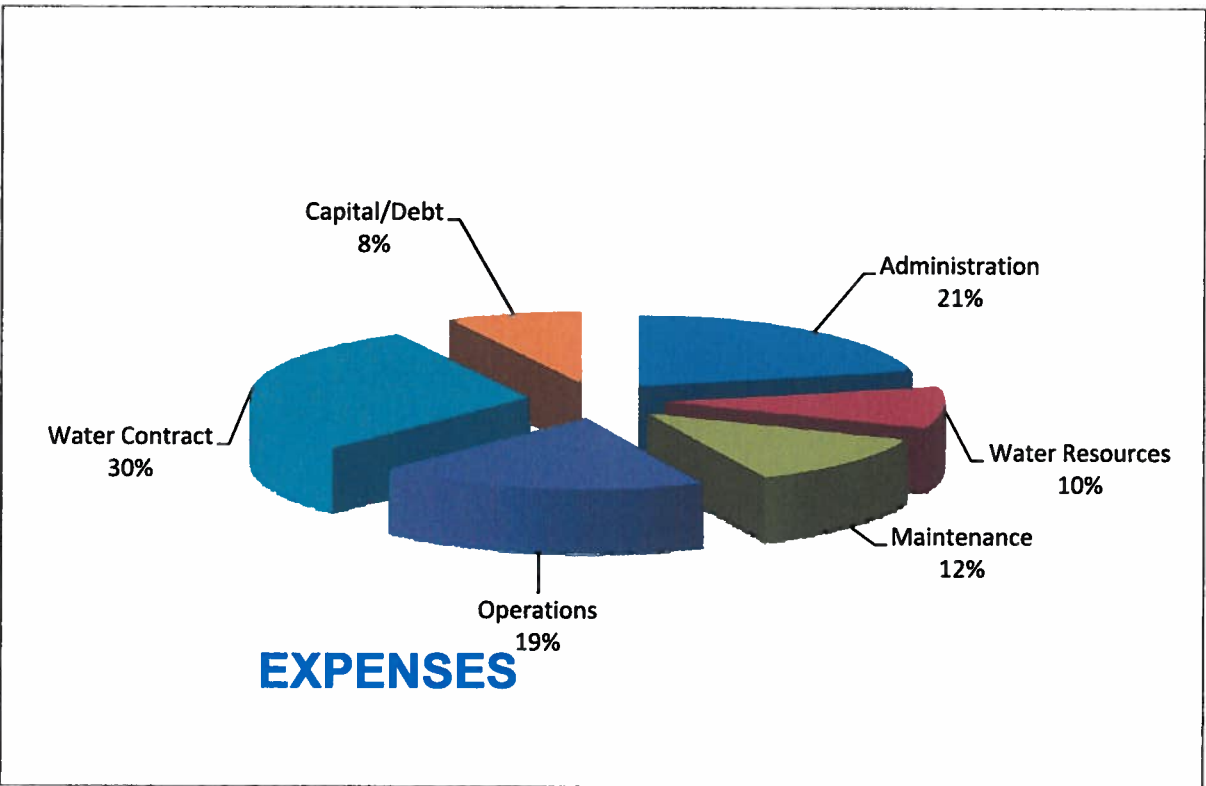
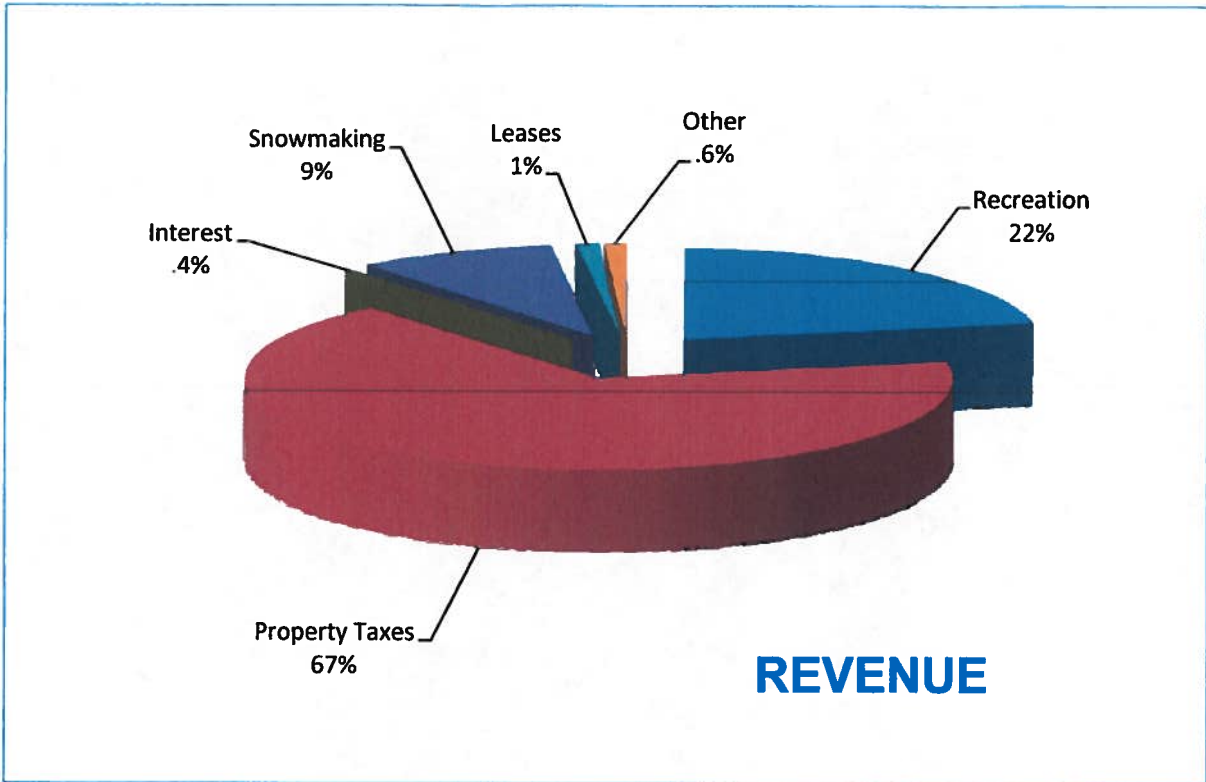
## OVERALL GENERAL FUND OPERATING BUDGET SUMMARY

FISCAL YEAR REVENUE TOTALS	2010-2011 ACTUAL REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>OPERATING REVENUE</b>						
ADMINISTRATIVE REVENUE	\$438,229	\$439,091	\$442,492	\$447,080	\$451,213	\$458,863
PROPERTY TAX REVENUE	\$2,966,653	\$3,126,752	\$2,880,000	\$3,000,000	\$3,000,000	\$3,000,000
OPERATING REVENUE	\$903,685	\$974,409	\$917,000	\$976,953	\$1,048,450	\$1,040,000
<b>TOTAL</b>	<b>\$4,308,567</b>	<b>\$4,540,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,499,663</b>	<b>\$4,498,863</b>
<b>FISCAL YEAR EXPENSE TOTALS</b>						
FISCAL YEAR EXPENSE TOTALS	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>OPERATING EXPENDITURES</b>						
SALARIES AND BENEFITS	\$1,217,067	\$1,253,776	\$1,350,856	\$1,354,629	\$1,412,235	\$1,463,358
SERVICES AND SUPPLIES	\$949,428	\$937,892	\$979,416	\$932,360	\$1,116,177	\$1,065,853
IN-LIEU WATER CONTRACT PAYMENT	\$1,212,499	\$1,204,220	\$1,195,279	\$1,195,279	\$1,220,000	\$1,220,000
DEBT SERVICE (BONDS/OTHER)	\$393,147	\$386,671	\$402,838	\$389,858	\$392,231	\$391,790
CAPITAL IMPROVEMENT FUND ALLOCATION	\$279,155	\$219,374	\$200,002	\$190,502	\$195,333	\$195,333
<b>TOTAL</b>	<b>\$4,051,296</b>	<b>\$4,001,933</b>	<b>\$4,128,390</b>	<b>\$4,062,628</b>	<b>\$4,335,976</b>	<b>\$4,336,333</b>
<b>OPERATING REVENUE</b>	<b>\$4,308,567</b>	<b>\$4,540,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,499,663</b>	<b>\$4,498,863</b>
<b>OPERATING EXPENDITURES</b>	<b>\$4,051,296</b>	<b>\$4,001,933</b>	<b>\$4,128,390</b>	<b>\$4,062,628</b>	<b>\$4,335,976</b>	<b>\$4,336,333</b>
<b>OPERATING FUND ALLOCATIONS</b>	<b>\$257,271</b>	<b>\$538,319</b>	<b>\$111,102</b>	<b>\$361,405</b>	<b>\$163,687</b>	<b>\$162,530</b>
<i>Dam Repair</i>	\$137,430	\$0	\$55,551	\$0	\$0	\$0
<i>In-lieu water fund</i>	\$245,921	\$0	\$0	\$0	\$0	\$0
<i>Lake Improvement</i>	\$147,661	\$538,319	\$55,551	\$331,405	\$163,687	\$162,530
<i>Stanfield Marsh Improvement</i>	\$0	\$0	\$0	\$30,000	\$0	\$0
<b>SURPLUS/DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# GENERAL FUND

## BUDGET-AT-A-GLANCE FY 2013-2014



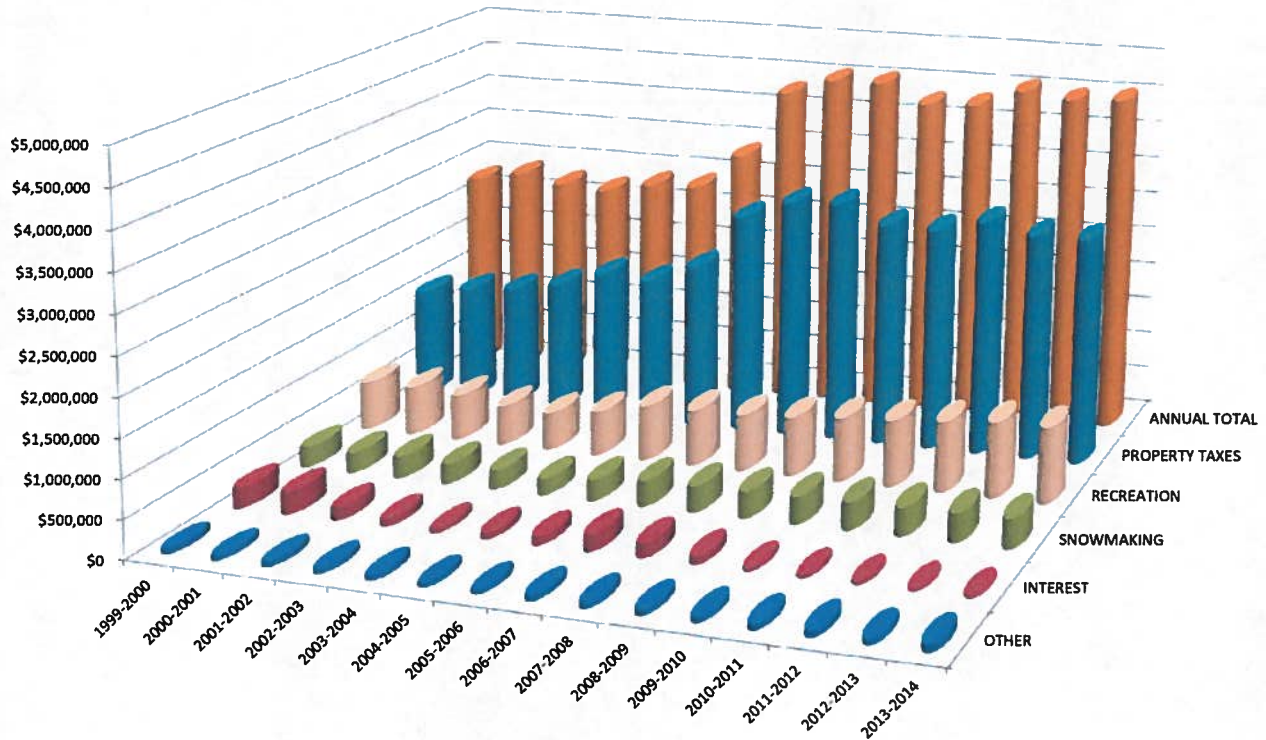
The pie chart at the top of the page depicts the District's General Fund revenue sources and the percentage each category contributes to the District's total projected General Fund income of \$4,499,663 for FY 2013-2014. The bottom chart identifies the expenditures by programs, water contract payment and capital and debt for the same fiscal year.

## GENERAL FUND REVENUE

FISCAL YEAR REVENUE	2010-2011 ACTUAL REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>ADMINISTRATIVE</b>						
WATER SALES/SNOWMAKING	\$360,450	\$367,659	\$375,012	\$375,012	\$382,512	\$390,162
INTEREST INCOME	\$23,899	\$22,000	\$17,000	\$14,419	\$17,000	\$17,000
BB MARINA/MOBIL/NJIT LEASES	\$49,000	\$45,000	\$46,480	\$47,701	\$47,701	\$47,701
SURPLUS SALE	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISCELLANEOUS	\$4,880	\$4,432	\$4,000	\$9,948	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$438,229</b>	<b>\$439,091</b>	<b>\$442,492</b>	<b>\$447,080</b>	<b>\$451,213</b>	<b>\$458,863</b>
<b>PROPERTY TAXES</b>						
CURRENT SECURED	\$2,650,897	\$2,827,610	\$2,570,000	\$2,700,000	\$2,700,000	\$2,700,000
CURRENT UNSECURED	\$63,235	\$185,246	\$120,000	\$100,000	\$100,000	\$100,000
PRIOR YEAR SECURED	\$24,686	\$17,267	\$70,000	\$70,000	\$70,000	\$70,000
PRIOR YR. UNSECURED	\$3,965	\$3,471	\$50,000	\$40,000	\$40,000	\$40,000
OTHER	\$184,441	\$54,562	\$40,000	\$55,000	\$55,000	\$55,000
HOMEOWNERS' TAX	\$39,429	\$38,596	\$30,000	\$35,000	\$35,000	\$35,000
<b>TOTAL</b>	<b>\$2,966,653</b>	<b>\$3,126,752</b>	<b>\$2,880,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>OPERATING</b>						
DOCK LICENSE FEES	\$108,428	\$104,441	\$110,000	\$110,000	\$110,000	\$110,000
BOAT PERMIT FEES	\$586,048	\$614,815	\$580,000	\$625,000	\$665,000	\$665,000
QUAGGA SURCHARGE FEES	\$52,285	\$54,636	\$52,000	\$60,000	\$74,000	\$74,000
MARINA COMPENSATION	\$81,915	\$88,855	\$84,000	\$84,633	\$84,000	\$84,000
BOAT STORAGE	\$10,200	\$17,710	\$14,000	\$16,750	\$14,000	\$14,000
RECREATIONAL VEH. PARK	\$50,974	\$61,066	\$55,000	\$55,000	\$60,000	\$60,000
MTN. WATERS DISPATCH - ADS	\$9,550	\$11,150	\$12,000	\$12,700	\$13,000	\$13,000
OTHER	\$4,285	\$21,736	\$10,000	\$12,870	\$28,450	\$20,000
<b>TOTAL</b>	<b>\$903,685</b>	<b>\$974,409</b>	<b>\$917,000</b>	<b>\$976,953</b>	<b>\$1,048,450</b>	<b>\$1,040,000</b>
<b>REVENUE GRAND TOTAL</b>	<b>\$4,308,567</b>	<b>\$4,540,252</b>	<b>\$4,239,492</b>	<b>\$4,424,034</b>	<b>\$4,499,663</b>	<b>\$4,498,863</b>

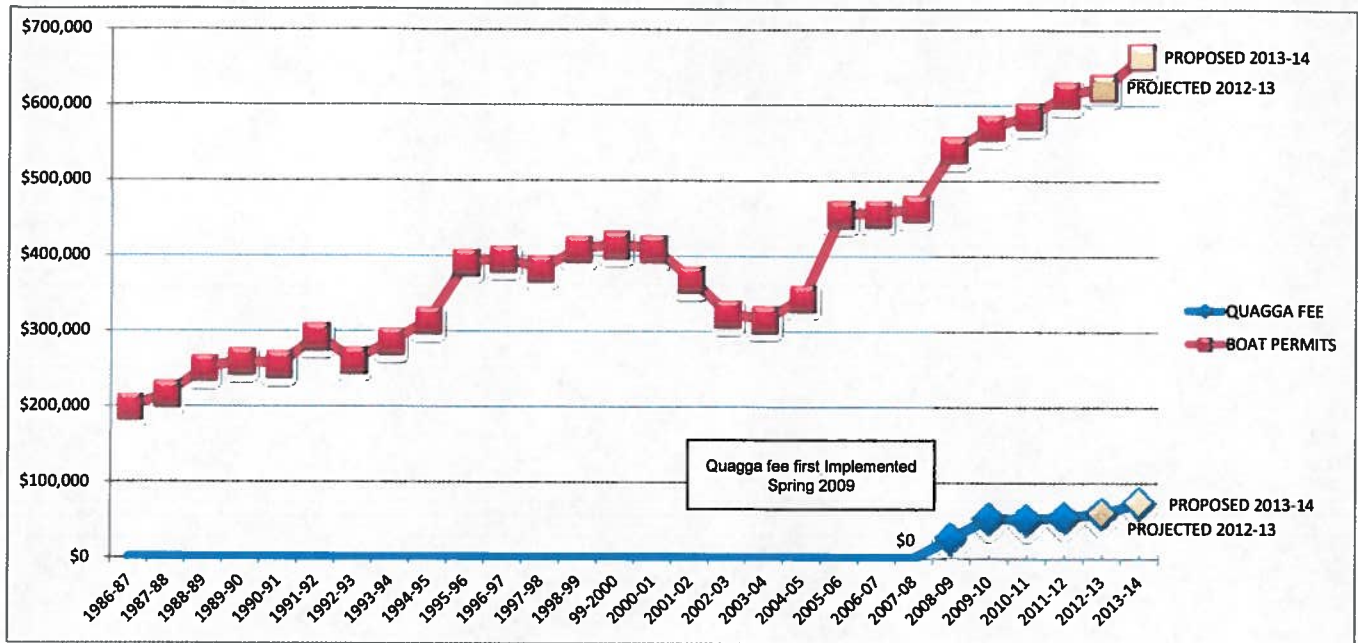
# GENERAL FUND REVENUE HISTORY

Total District General Fund revenue for 2013-2014 is projected to be \$4,499,663.



The above graph shows annual revenue from all sources beginning with FY 2001-2002. The property tax revenue bars clearly show the increase in assessed valuations on property within the District beginning in FY 2005-06. Property tax revenue declined for FY 2009-2010. It appears that property tax revenue has become less volatile and has stabilized at about \$3 million. However, continued legislative decisions have complicated the matter immensely.





Historically revenue from dock license fees and boat permits varied almost directly with the water level of the Lake. In recent history changes in fees has somewhat altered that effect. Increases in boat permit fees have impacted the shape of the “Boat Permit Revenue History” graph. Boat permit fees have increased from \$55 in 1988 to \$110 in 2013. A surcharge of \$5 was added in 2009 to cover District expenses in administering Quagga Mussel inspection, decontamination and education as shown below.

YEAR	REGISTERED BOAT PERMIT	QUAGGA MUSSEL INSPECTION CHARGE
1988	\$55	\$0
1989	\$60	\$0
1995	\$65	\$0
2006	\$75	\$0
2009	\$85	\$5
2011	\$95	\$5
2013	\$110	\$10

## **PROGRAM DESCRIPTIONS**

The Big Bear Municipal Water District is organized into four programs to conduct the business and meet the objectives for which it is responsible. They include Administration, Water Resources, 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 purchasing, 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 at least annually
- Manage Lake Awareness Month
- Update computer programs and capabilities as needed to maintain optimum productivity
- Update pdf document archiving program
- Manage Internet web page
- Monitor legislation affecting District operations
- Monitor Brown Act changes
- Participate in professional organizations such as the California Special Districts Association 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**

- 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
- Protect and manage the Lake's fish and waterfowl habitat
- 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

## **MAINTENANCE**

- Maintain the waters of Big Bear Lake and related facilities, including buoy and dock maintenance and placement, aerator maintenance, aquatic plant management, algae treatment, 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), Western Aquatic Plant Management Society (WAPMS) and Western Dredging Association (WEDA) 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 and recreational vehicle park
- Publish an annual issue of Mountain Waters Dispatch
- Maintain District boats
- Promote safe boating and winter Lake safety
- 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	
	SR/ ACCOUNTANT/HUMAN RESOURCES	1.00	
	ADMINISTRATIVE ASSISTANT	1.00	
	ACCOUNTANT I/PUBLIC INFORMATION	0.50	
	ADMINISTRATIVE CLERK	0.50	
	<b>TOTAL STAFF</b>	<b>3.60</b>	<b>0.00</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$228,229	\$233,035	\$241,324	\$241,324	\$257,596	\$260,633
SEASONAL SALARIES	\$12,828	\$8,649	\$3,718	\$4,367	\$0	\$0
EMERGENCY OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0
FICA/UI/WORKERS' COMP	\$21,345	\$20,451	\$19,631	\$19,631	\$20,336	\$20,263
RETIREMENT/GROUP INS.	\$101,278	\$103,755	\$105,493	\$105,493	\$104,873	\$112,694
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$363,680</b>	<b>\$365,890</b>	<b>\$370,166</b>	<b>\$370,815</b>	<b>\$382,804</b>	<b>\$393,591</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE/SHIPPING	\$5,326	\$5,818	\$5,800	\$5,800	\$7,800	\$7,956
PRINTING	\$3,600	\$1,669	\$4,000	\$4,000	\$4,000	\$4,080
OFFICE SUPPLIES	\$5,261	\$9,978	\$10,000	\$10,000	\$10,500	\$10,710
UNIFORMS	\$0	\$324	\$1,200	\$1,200	\$1,200	\$1,224
TELEPHONE	\$28,192	\$23,231	\$27,000	\$27,000	\$27,300	\$27,846
INSURANCE	\$5,069	\$6,133	\$6,367	\$10,181	\$11,806	\$11,806
MEMBERSHIPS/SUBSC/PERMITS	\$19,146	\$17,214	\$22,000	\$22,000	\$23,000	\$23,460
LAFCO FEE	\$5,000	\$1,828	\$3,000	\$3,000	\$1,363	\$3,000
PUBLIC INFORMATION	\$14,647	\$18,864	\$19,900	\$19,900	\$24,900	\$25,398
KOOL KIDS	\$3,501	\$3,975	\$4,000	\$4,000	\$4,000	\$4,080
MWD COUNSEL RETAINER	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,840
LEGAL/LEGAL NOTICES	\$22,176	\$6,171	\$25,000	\$25,000	\$25,000	\$25,500
PROFESSIONAL SERVICES	\$133,814	\$100,391	\$62,000	\$62,000	\$80,450	\$82,059
EMPLOYEE TRAINING	\$13,243	\$10,100	\$15,100	\$15,100	\$15,600	\$15,912
DIRECTOR FEES	\$50,882	\$51,579	\$53,306	\$52,000	\$53,950	\$55,029
DIRECTOR GROUP INSURANCE	\$63,437	\$68,285	\$66,310	\$73,392	\$79,263	\$87,190
DIRECTOR SEMINARS/TRAVEL	\$4,808	\$7,425	\$10,000	\$10,000	\$10,000	\$10,000
COMPUTER MAINTENANCE	\$6,530	\$21,324	\$29,300	\$36,493	\$34,700	\$29,300
EQUIPMENT MAINT/REPAIR	\$5,524	\$3,605	\$6,200	\$6,200	\$4,000	\$4,080
BLDG/FACILITY MAINTENANCE	\$8,500	\$7,808	\$8,000	\$8,000	\$8,000	\$8,160
PARKING LOT RE-SEAL	\$0	\$0	\$0	\$0	\$20,000	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$440,656</b>	<b>\$407,722</b>	<b>\$420,483</b>	<b>\$437,266</b>	<b>\$488,832</b>	<b>\$479,630</b>
<b>GRAND TOTAL</b>	<b>\$804,336</b>	<b>\$773,612</b>	<b>\$790,649</b>	<b>\$808,081</b>	<b>\$871,637</b>	<b>\$873,220</b>

# WATER RESOURCES

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	GENERAL MANAGER	0.40	
	LAKE MANAGER	0.20	
	LAKE OPERATIONS SUPERVISOR	0.20	
	MAINTENANCE COORDINATOR	0.20	
	MECHANICAL AND FACILITY TECH. (X2)	0.60	
	ENGINEER	1.00	
	FACILITY MAINTENANCE		0.50
	<b>TOTAL STAFF</b>	<b>2.60</b>	<b>0.50</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$128,304	\$131,171	\$183,028	\$183,028	\$188,091	\$193,120
SEASONAL SALARIES	\$5,977	\$4,786	\$8,824	\$8,824	\$12,299	\$12,620
EMERGENCY OVERTIME	\$577	\$630	\$500	\$500	\$500	\$500
FICA/UI/WORKERS' COMP	\$14,235	\$17,040	\$23,802	\$23,802	\$24,245	\$24,637
RETIREMENT/GROUP INS.	\$43,443	\$44,524	\$50,200	\$50,200	\$47,538	\$51,312
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$192,536</b>	<b>\$198,152</b>	<b>\$266,354</b>	<b>\$266,354</b>	<b>\$272,672</b>	<b>\$282,189</b>
<b>SERVICES AND SUPPLIES</b>						
INSURANCE	\$11,306	\$13,680	\$13,174	\$22,713	\$26,337	\$26,337
UTILITIES- DAM/AERATOR	\$12,282	\$12,609	\$15,000	\$10,059	\$15,000	\$15,300
BEAR VALLEY DAM PERMIT	\$10,497	\$10,497	\$11,730	\$10,497	\$10,500	\$11,025
LEGAL	\$0	\$0	\$500	\$0	\$3,000	\$3,060
PROFESSIONAL SERVICES	\$3,891	\$42	\$62,000	\$42	\$15,000	\$15,300
WATERMASTER (1)	\$43,561	\$36,897	\$12,000	\$5,752	\$7,000	\$7,140
AERATOR/DAM MAINTENANCE	\$12,562	\$19,462	\$6,200	\$2,429	\$6,200	\$6,324
WATERSHED MGT. LAB TESTS/TMDL	\$37,999	\$6,219	\$0	\$3,280	\$2,000	\$2,040
FISHERY MANAGEMENT	\$25,890	\$23,026	\$18,000	\$18,000	\$18,000	\$18,360
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$157,988</b>	<b>\$122,432</b>	<b>\$138,604</b>	<b>\$72,772</b>	<b>\$103,037</b>	<b>\$104,886</b>
<b>GRAND TOTAL</b>	<b>\$350,524</b>	<b>\$320,584</b>	<b>\$404,958</b>	<b>\$339,126</b>	<b>\$375,709</b>	<b>\$387,075</b>

(1) Watermaster direct expenses only. Engineering time included in salaries.

# MAINTENANCE

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	LAKE MANAGER	0.40	
	LAKE OPERATIONS SUPERVISOR	0.20	
	MECHANICAL AND FACILITY TECH.	0.80	
	MAINTENANCE COORDINATOR	0.80	
	FACILITY MAINTENANCE		2.50
	<b>TOTAL STAFF</b>	<b>2.20</b>	<b>2.50</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$131,097	\$129,363	\$145,559	\$145,559	\$150,306	\$156,315
SEASONAL SALARIES	\$49,475	\$48,928	\$38,899	\$38,899	\$41,573	\$38,967
EMERGENCY OVERTIME	\$3,402	\$1,411	\$1,000	\$2,464	\$1,000	\$1,000
FICA/UI/WORKERS' COMP	\$22,451	\$21,000	\$26,940	\$26,940	\$28,285	\$28,826
RETIREMENT/GROUP INS.	\$71,400	\$73,451	\$74,185	\$74,185	\$72,812	\$79,173
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$277,825</b>	<b>\$274,153</b>	<b>\$286,583</b>	<b>\$288,047</b>	<b>\$293,976</b>	<b>\$304,281</b>
<b>SERVICES AND SUPPLIES</b>						
JANITORIAL SUPPLIES	\$905	\$2,514	\$2,500	\$2,500	\$2,500	\$2,501
INSURANCE	\$10,916	\$13,208	\$12,857	\$21,930	\$25,429	\$25,429
UNIFORMS/EQUIPMENT	\$4,170	\$4,120	\$4,700	\$4,700	\$4,700	\$4,794
SMALL TOOLS/TOOL SUPPLIES	\$5,112	\$4,832	\$7,000	\$7,000	\$7,000	\$7,140
RECRUITMENT - Seasonal	\$0	\$1,151	\$0	\$263	\$1,200	\$1,224
OSHA COMPLIANCE (TRAINING ETC.)	\$1,754	\$2,381	\$3,100	\$3,100	\$3,100	\$3,162
VEHICLE MAINTENANCE	\$10,591	\$6,677	\$13,400	\$13,400	\$13,400	\$13,668
INVASIVE SPECIES CONTROL-Lake	\$45,000	\$51,990	\$55,000	\$55,000	\$100,000	\$100,000
EQUIPMENT MAINT/REPAIR	\$805	\$2,560	\$7,000	\$7,000	\$5,000	\$5,100
BLDG/FACILITY MAINTENANCE	\$17,815	\$58,679	\$22,000	\$22,000	\$22,000	\$22,440
SS RELIEF/PORTABLES MAINT.	\$12,206	\$9,956	\$12,500	\$12,500	\$12,500	\$12,750
VECTOR CONTROL/SB COUNTY	\$0	\$0	\$3,000	\$0	\$0	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$109,274</b>	<b>\$158,068</b>	<b>\$143,057</b>	<b>\$149,393</b>	<b>\$196,829</b>	<b>\$198,208</b>
<b>GRAND TOTAL</b>	<b>\$387,099</b>	<b>\$432,221</b>	<b>\$429,640</b>	<b>\$437,440</b>	<b>\$490,805</b>	<b>\$502,489</b>



# OPERATIONS

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME	
		FULL-TIME	SEASONAL
	LAKE MANAGER	0.40	
	LAKE OPERATIONS SUPERVISOR	0.60	
	MECHANICAL AND FACILITY TECH.	0.60	
	ACCOUNTANT I/PUBLIC INFORMATION	0.50	
	ADMINISTRATIVE CLERK	0.50	
	LAKE PATROL/RAMP ATTENDANTS		11.40
	<b>TOTAL STAFF</b>	<b>2.60</b>	<b>11.40</b>

EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$158,948	\$156,328	\$152,719	\$152,719	\$159,602	\$163,684
SEASONAL SALARIES	\$113,334	\$134,492	\$146,399	\$146,399	\$171,405	\$177,592
EMERGENCY OVERTIME	\$6,756	\$6,983	\$5,000	\$6,658	\$5,000	\$5,000
FICA/UI/WORKERS' COMP	\$37,561	\$44,224	\$43,395	\$43,395	\$47,904	\$48,105
RETIREMENT/GROUP INS.	\$70,929	\$73,554	\$80,242	\$80,242	\$78,871	\$85,437
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$387,528</b>	<b>\$415,581</b>	<b>\$427,755</b>	<b>\$429,413</b>	<b>\$462,783</b>	<b>\$479,817</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE AND SHIPPING	\$1,111	\$1,422	\$2,000	\$2,000	\$2,000	\$2,040
PRINTING CHARGES	\$9,744	\$9,141	\$11,900	\$11,900	\$14,000	\$14,280
MOUNTAIN WATERS DISPATCH	\$8,583	\$11,862	\$12,000	\$12,000	\$13,000	\$13,260
RECRUITMENT - Seasonal	\$0	\$2,702	\$0	\$3,000	\$3,800	\$3,876
OSHA EQUIPMENT/OTHER	\$6,537	\$7,901	\$12,000	\$12,000	\$8,200	\$8,364
JANITORIAL SUPPLIES	\$2,877	\$2,294	\$2,900	\$2,900	\$2,900	\$2,958
RADIO COMMUNICATIONS	\$4,860	\$5,120	\$6,050	\$6,050	\$7,000	\$7,140
INSURANCE	\$10,916	\$13,208	\$13,714	\$21,930	\$25,429	\$25,938
UTILITIES	\$56,893	\$58,512	\$65,000	\$65,000	\$65,000	\$66,300
UNIFORMS/EQUIPMENT	\$3,899	\$3,192	\$4,700	\$4,700	\$4,700	\$4,794
BOAT MAINTENANCE	\$12,659	\$14,889	\$16,500	\$16,500	\$16,500	\$16,830
PATROL BOAT ENGINES/OUT DRIVES	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,240
PETROLEUM	\$43,253	\$51,424	\$62,000	\$62,000	\$62,000	\$63,240
PARKING LOT RE-SEAL - West Ramp	\$0	\$19,100	\$0	\$0	\$0	\$23,000
PARKING LOT RE-SEAL - East Ramp	\$0	\$0	\$50,000	\$0	\$50,000	\$0
RAMPS/RV PARK MAINTENANCE	\$19,514	\$19,048	\$18,500	\$18,500	\$18,500	\$18,870
QUAGGA PREVENTION	\$17,656	\$12,851	\$22,450	\$22,450	\$22,450	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$210,502</b>	<b>\$244,666</b>	<b>\$311,714</b>	<b>\$272,930</b>	<b>\$327,479</b>	<b>\$283,129</b>
<b>GRAND TOTAL</b>	<b>\$598,030</b>	<b>\$660,247</b>	<b>\$739,469</b>	<b>\$702,343</b>	<b>\$790,262</b>	<b>\$762,947</b>

## **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 commingled with General Fund moneys.

### **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 FY 2006-07 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 1st, 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 revenue shortfall. An advance will be made from the fund each year to meet the July 1st contract amount. This advance will be replaced with property tax income later in the fiscal year as it becomes available.

#### **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 FY 2008-09 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 FY 2010-11 18% of the prior year depreciation is deposited in the Capital Improvement Fund in addition to the vehicle depreciation schedule of \$102,000.

#### **STANFIELD MARSH WILDLIFE MITIGATION FUND**

This fund is specifically designated for Stanfield Marsh improvements. All mitigation fees from shorezone alteration projects are placed in this account. During FY 1998-99, this account received a General Fund transfer of \$25,000, and during FY 2001-02, a grant reimbursement of \$250,000 was placed in this fund. An additional transfer of \$140,000 was necessary during FY 2003-04 to cover the costs associated with the Stanfield Marsh habitat island construction and planting project. A transfer of \$30,000 was made in FY 2012-2013 to fund interpretive signage on the boardwalk in FY 2013-2014.

#### **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 U.S. Army Corps of Engineers study efforts. This fund originated in FY 1995-96 with a transfer of \$500,000 from unappropriated general funds. At the end of each fiscal year, any General Fund operating budget surplus funds remaining after allocations are made to the Capital Improvement Fund, Dam Repair Fund and the In-Lieu Water Fund shall be placed in the Lake Improvement Fund.

#### **INVASIVE SPECIES CONTROL FUND**

This fund was established in FY 2005-06 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.

## **FUND DESCRIPTIONS (continued)**

### **BEAR VALLEY DAM REPAIR FUND**

This fund was established in FY 2006-07 to cover costs associated with the dam arch resurfacing project. This project was mandated by the State of California Division of Safety of Dams and must be completed when the Lake level reaches 10 feet below full. The cost of the project is unknown and funding will be set aside annually at a rate determined by the Board of Directors until the project is implemented. Engineering design for this work commenced, along with other tasks, during FY 2008-09. MWH Americas, the District's dam engineer, is evaluating several issues associated with the dam including; cracking on the upstream side of arch number 9, the integrity of dam abutment foundation rock at either end of the dam, routing the probable maximum flood over the dam without new auxiliary spillway gates, and providing engineering findings and conclusions to convince the Division of Safety of Dams that dam arch resurfacing is not necessary. Additionally, the steel support pipes on the dam arches must be repainted. The crack in the dam has been studied and found to be inconsequential to the integrity of the dam. An annual monitoring program is in place. Geotechnical studies have been completed that have identified potential bedrock stability issues that might or might not need to be addressed now that the new highway bridge is completed downstream from the dam. The engineer has also concluded that from a dam integrity standpoint, the auxiliary spillway gates are not necessary. Any severe flooding flows can safely overtop the dam.

\*\*\*\*\*

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**

Bonds were issued in 2003 in the amount of \$6,100,000 to refinance a 1991 issue and to fund District Lake dredge projects. The funds are separated into three accounts: Project, Reserve and Certificate. The balance in the Reserve Account is required to be a specific percentage of the outstanding bond balance. This is a 30 year issue and property tax revenue is pledged as security for the annual payment. Thus far, the project funds have been used for the East End Sediment Removal Project and to complete some of the engineering for the Big Bear Marina Harbor Dredge Project.

### **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 FY 1997-98, the Board approved a General Fund transfer of \$216,002, and at the end of FY 1999-2000, 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 two years ago, 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 \$157,468 at the end of FY 2013-2014.

## **FISCAL YEAR-END FUND BALANCES**



## CAPITAL IMPROVEMENT FUND

REVENUE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
SURPLUS SALE	\$15,111	\$0	\$0	\$0	\$0
UNIDENTIFIED CAPITAL REPLACEMENT (Up to 18% of past year deprec	\$102,318	\$102,000	\$92,500	\$92,500	\$92,500
CAPITAL REPLACEMENT SCHEDULE	\$101,945	\$98,002	\$98,002	\$102,833	\$102,833
<b>REVENUE TOTAL</b>	<b>\$219,374</b>	<b>\$200,002</b>	<b>\$190,502</b>	<b>\$195,333</b>	<b>\$195,333</b>
EXPENDITURES	2010-2011 ACTUAL EXPENSE	2011-2012 APPROVED BUDGET	2011-2012 PROJECTED EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 FORECAST BUDGET
<b><i>EQUIPMENT/VEHICLE PURCHASE</i></b>					
TRASH TRUCK	\$0	\$0	\$30,000	\$0	\$0
TRANSPORTER	\$0	\$0	\$0	\$70,000	\$0
PARKING LOT SWEEPER	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$70,000</b>	<b>\$0</b>
<b><i>STRUCTURES AND IMPROVEMENTS</i></b>					
PICNIC TABLES (RAMPS/RV PARK)	\$0	\$0	\$0	\$7,000	\$0
RV PARK UTILITY ADDITION	\$0	\$0	\$0	\$0	\$0
MAIN OFFICE- SHOP RAMP PAVING	\$0	\$0	\$0	\$40,000	\$0
EAST RAMP PAVING	\$0	\$0	\$0	\$175,000	\$175,000
DAM STORAGE BUILDING	\$0	\$0	\$0	\$25,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$247,000</b>	<b>\$175,000</b>
<b>EXPENDITURE GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$317,000</b>	<b>\$175,000</b>
YEAR-END FUND BALANCE	2010-2011 ACTUAL BALANCE	2012-2013 APPROVED BUDGET	2010-2011 PROJECTED BALANCE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>CAPITAL IMPROVEMENT FUND</b>	<b>\$559,818</b>	<b>\$744,708</b>	<b>\$720,320</b>	<b>\$598,653</b>	<b>\$618,986</b>

# BIG BEAR MUNICIPAL WATER DISTRICT

## CAPITAL REPLACEMENT SCHEDULE

	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE 6/30/2012	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST *	REQUIRED ANNUAL ACCRUAL
<b>AUTOS/TRUCKS</b>							
2010 FORD EXPLORER	2010	\$24,000	\$15,163	8	2016	\$26,690	\$3,336
2006 FORD 3/4 TON TRUCK	2006	\$27,000	\$0	9	2015	\$32,460	\$3,607
2003 FORD FLATBED	2003	\$26,854	\$0	12	2015	\$23,015	\$1,918
2001 FORD 1 1/2 TON 4/4	2001	\$44,573	\$0	15	2016	\$55,460	\$3,697
2008 FORD PICKUP 4X4	2007	\$25,337	\$7,759	10	2017	\$33,280	\$3,328
NEW TRASH TRUCK	2013	\$30,000	\$0	15	2028	\$40,000	\$2,667
90 INT'L FLATBED DUMP TRUCK	1997	\$18,210	\$0	16	2013	\$33,280	\$2,080
							<b>\$20,633</b>
<b>MOBILE EQUIPMENT</b>							
2006 CATERPILLAR SKID STEER/TRAILE	2007	\$39,986	\$3,332	15	2022	\$44,300	\$2,953
89 CLARK FORKLIFT	1989	\$49,413	\$0	7	2015	\$110,900	\$15,843
2008 VOLVO TRACTOR (BACKHOE)	2010	\$60,000	\$54,016	12	2022	\$105,000	\$8,750
2001 HARVESTER	2001	\$94,900	\$0	10	2020	\$105,000	\$10,500
BACKHOE TRAILER	1998	\$4,619	\$0	10	2020	\$13,300	\$1,330
							<b>\$39,376</b>
<b>BOATS</b>							
07 BOULTON (PATROL 7)	2007	\$70,546	\$12,226	15	2022	\$14,000	\$933
99 JETCRAFT (PATROL 4)	1999	\$48,997	\$0	11	2020	\$14,000	\$1,273
95 ALUMAWELD (PATROL 3)	1995	\$43,521	\$0	8	2017	\$14,000	\$1,750
95 JETCRAFT (PATROL 2)	1995	\$39,493	\$0	7	2017	\$14,000	\$2,000
87 ALMAR (PATROL 1)	1989	\$43,399	\$0	7	2012	\$14,000	\$2,000
86 PONTOON (MAINT) REHAB 1994	1986	\$10,421	\$0	10	2015	\$70,000	\$7,000
1996 EROCA PONTOON (TMDL)	2006	\$10,000	\$0	10	2016	\$16,200	\$1,620
2009 SMITH-ROOT ELECTRO	2009	\$90,000	\$51,868	10	2019	\$102,000	\$10,200
							<b>\$26,776</b>
<b>STRUCTURES</b>							
PATROL DOCK	2008	\$98,928	\$66,955	25	2033	\$138,600	\$5,544
WEST RAMP DOCKS	2011	\$60,000	\$58,402	25	2036	\$105,000	\$4,200
EAST RAMP DOCKS	2007	\$69,779	\$40,704	25	2032	\$157,600	\$6,304
							<b>\$1,242,085</b>
							<b>\$16,048</b>

\* Prices inflated 2% from FY 2012-13 To FY 2013-2014

**\$102,833**

## DEBT SERVICE

DEBT SERVICE	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>PRINCIPAL</b>					
COP - 2003 SERIES (FINAL PMT 2033)	\$140,000	\$140,000	\$140,000	\$145,000	\$150,000
XEROX COPIER LEASE	\$4,987	\$4,987	\$4,987	\$4,987	\$4,987
IN-LIEU WATER PURCHASE CONTRACT	\$1,204,220	\$1,245,000	\$1,195,279	\$1,220,000	\$1,220,000
<b>PRINCIPAL TOTAL</b>	<b>\$1,349,207</b>	<b>\$1,389,987</b>	<b>\$1,340,266</b>	<b>\$1,369,987</b>	<b>\$1,374,987</b>
<b>INTEREST</b>					
COP - 2003 SERIES	\$246,671	\$256,751	\$244,221	\$241,594	\$236,153
XEROX COPIER LEASE	\$637	\$1,100	\$650	\$650	\$650
<b>INTEREST TOTAL</b>	<b>\$247,308</b>	<b>\$257,851</b>	<b>\$244,871</b>	<b>\$242,244</b>	<b>\$236,803</b>
	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2012-2013 FORECAST BUDGET
<b>PRINCIPAL &amp; INTEREST TOTAL</b>	<b>\$1,596,516</b>	<b>\$1,647,838</b>	<b>\$1,585,137</b>	<b>\$1,612,231</b>	<b>\$1,611,790</b>

## STANFIELD MARSH IMPROVEMENT PROJECT

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
MITIGATION FEES/INTEREST	\$0	\$500	\$0	\$500	\$500
GENERAL FUND TRANSFER	\$0	\$0	\$30,000	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$500</b>	<b>\$30,000</b>	<b>\$500</b>	<b>\$500</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2011-2012 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
INTERPRETIVE SIGN PROJECT	\$0	\$0	\$0	\$30,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>TOTAL</b>	<b>\$1,005</b>	<b>\$2,005</b>	<b>\$31,005</b>	<b>\$1,505</b>	<b>\$2,005</b>



## LAKE IMPROVEMENT FUND PROJECTS

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
GENERAL FUND TRANSFER	\$538,319	\$51,080	\$331,405	\$163,687	\$162,530
<b>TOTAL</b>	<b>\$538,319</b>	<b>\$51,080</b>	<b>\$331,405</b>	<b>\$163,687</b>	<b>\$162,530</b>
<b>PROJECT FUND BOND (COP)</b>					
COP BOND PROCEEDS/INTEREST	\$0	\$0	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$538,319</b>	<b>\$51,080</b>	<b>\$331,405</b>	<b>\$163,687</b>	<b>\$162,530</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
LAKE IMPROVEMENT - General Expense	\$183	\$0	\$0	\$0	\$0
LAKE IMPROVEMENT - Dam Operations Guide	\$0	\$50,500	\$0	\$15,000	\$0
COST SHARING - Santa Ana Sucker Task	\$0	\$0	\$7,500	\$0	\$0
BIG BEAR MARINA DREDGE:					
BB Marina Dredge - Plans & Specs. Moffat & Nichols	\$0	\$0	\$0	\$0	\$40,000
BB Marina Dredge - MWH CEQA	\$0	\$0	\$0	\$0	\$150,000
<b>TOTAL</b>	<b>\$183</b>	<b>\$50,500</b>	<b>\$7,500</b>	<b>\$15,000</b>	<b>\$190,000</b>
<b>BOND PROJECT/DREDGE FUND (COP)</b>					
MWD HARBOR REHAB/IMPROV PROJECT	\$0	\$0	\$0	\$0	\$0
BENEFICIAL USE MAP (COP EXP)	\$0	\$0	\$0	\$0	\$0
WEATHER STATION	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSE TOTALS</b>	<b>\$183</b>	<b>\$50,500</b>	<b>\$7,500</b>	<b>\$15,000</b>	<b>\$190,000</b>
YEAR-END FUND BALANCE	2011-2012 ACTUAL BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED BALANCE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>	\$829,223	\$472,488	\$1,153,128	\$1,301,815	\$1,274,345
<b>COP CONSTRUCTION FUND</b>	\$499,736	\$499,736	\$499,736	\$499,736	\$499,736
<b>TOTAL</b>	<b>\$1,328,959</b>	<b>\$972,224</b>	<b>\$1,652,863</b>	<b>\$1,801,551</b>	<b>\$1,774,080</b>

## DAM REPAIR FUND PROJECTS

	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
<b>BEGINNING BALANCE</b>	\$1,105,937	\$1,245,061	\$1,040,267	\$998,860	\$733,860
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
Dam Repair - Rock Bolting	\$0	\$0	\$0	\$65,000	\$0
Painting Dam Buttress Struts	\$0	\$75,000	\$0	\$175,000	\$0
Pedestrian Bridge- Fencing at the Dam	\$6,200	\$0	\$0	\$0	\$0
2008 Dam Crack - Monitoring/Reporting - MWH (SD-Rogers)	\$1,085	\$0	\$0	\$0	\$0
Dam Engineering Services - MWH (San Diego-Rogers)	\$58,385	\$33,000	\$41,406	\$25,000	\$0
<b>EXPENSE TOTALS</b>	<b>\$65,670</b>	<b>\$108,000</b>	<b>\$41,406</b>	<b>\$265,000</b>	<b>\$0</b>
REVENUE	2011-2012 ENDING REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
GENERAL FUND TRANSFER	\$0	\$51,080	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$1,105,937</b>	<b>\$51,080</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>	\$1,040,267	\$1,188,141	\$998,860	\$733,860	\$733,860

## RATHBUN CREEK RESTORATION PROJECT

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
RDA PASS-THROUGH (CITY OF BBL) (Agreement ended 2011)	\$132,359	\$45,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$132,359</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
CATCHMENT BASINS CLEAN-OUT	\$0	\$0	\$0	\$0	\$0
RATHBUN CREEK FLOW MONITORING	\$0	\$1,000	\$1,000	\$0	\$0
TROUT POND	\$0	75,000	\$13,000	65,000	\$0
TROUT POND - Tractor work	\$0	0	\$7,080	0	\$0
TROUT POND - bridge	\$0	0	\$6,452	0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$76,000</b>	<b>\$27,532</b>	<b>\$65,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2011-2012 ENDING BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED YEAR-END	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>TOTAL</b>	<b>\$639,590</b>	<b>\$521,231</b>	<b>\$612,058</b>	<b>\$547,058</b>	<b>\$547,058</b>
Value of remaining restricted funds	\$250,000		\$222,468	\$157,468	\$157,468

## CONTAMINATION CLEANUP PROJECT

FUNDING	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED REVENUE	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED REVENUE	2014-2015 FORECAST BUDGET
UNDERGROUND STORAGE TANK FUND	\$0	\$15,000	\$15,000	\$40,000	\$40,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$40,000</b>	<b>\$40,000</b>

EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED EXPENSE	2012-2013 PROJECTED EXPENSE	2013-2014 PROPOSED EXPENSE	2014-2015 FORECAST EXPENSE
TREATMENT/MONITORING	\$37,232	\$15,000	\$10,000	\$15,000	\$15,000
FINAL CLEAN-UP/SOIL REMOVAL PROJ.	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$37,232</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$15,000</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 2011-2012FY END	\$1,734,827
TOTAL EXPENDITURES PROJECTED AS OF 2012-2013FY END	\$1,744,827



## INVASIVE SPECIES FUND (DOCKS)

REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>INVASIVE SPECIES FUND</b>					
<b>ANNUAL INVASIVE SPECIES FEE PAYMENTS</b> FEES PAID BY DOCK OWNERS	\$81,545	\$82,000	\$82,000	\$82,000	\$82,000
<b>REVENUE TOTALS</b>	<b>\$81,545</b>	<b>\$82,000</b>	<b>\$82,000</b>	<b>\$82,000</b>	<b>\$82,000</b>
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED EXPENSE	2012-2013 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>INVASIVE SPECIES FUND</b>					
Equipment Depr	\$9,490	\$9,490	\$9,490	\$9,490	\$9,490
Herbicides	\$65,995	\$60,000	\$67,000	\$70,000	\$70,000
Application Labor	\$4,500	\$11,000	\$4,500	\$4,500	\$4,500
Training/Travel Expense	\$600	\$600	\$600	\$600	\$600
<b>EXPENSE TOTALS</b>	<b>\$80,585</b>	<b>\$81,090</b>	<b>\$81,590</b>	<b>\$84,590</b>	<b>\$84,590</b>
YEAR-END FUND BALANCE	2011-2012 END BALANCE	2012-2013 APPROVED BUDGET	2012-2013 PROJECTED BALANCE	2013-2014 PROPOSED BUDGET	2013-2014 FORECAST BUDGET
<b>ENDING BALANCE</b>	<b>\$5,331</b>	<b>\$6,192</b>	<b>\$5,741</b>	<b>\$3,151</b>	<b>\$561</b>

**RESOLUTION NO. 2013-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2013 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, 2013**

**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, 2012 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 November 7, 1996, is hereby affirmed for the fiscal year commencing July 1, 2013.

**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, 2013.

**Section 4. Appropriations Limit**

The appropriations limit of the District under California Constitution Article XIII B for the fiscal year commencing July 1, 2013, is \$12,474,199.44

**PASSED, APPROVED AND ADOPTED this 20th day of June 2013.**

ATTEST:

\_\_\_\_\_  
Vince Smith, President

\_\_\_\_\_  
Vicki Sheppard, Secretary to the Board

(SEAL)

**RESOLUTION NO. 2013-09**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT ESTABLISHING EMPLOYEE COMPENSATION AND REPEALING RESOLUTION NO. 2012-11**

**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. 2012-11 is hereby repealed.

**PASSED, APPROVED AND ADOPTED** this 20<sup>st</sup> day of June, 2013

---

Vince Smith, President

ATTEST:

---

Vicki Sheppard, Secretary to the Board

(SEAL)

**RESOLUTION NO. 2013-09  
EXHIBIT "A"  
2013 COMPENSATION PLAN**

**FULL-TIME EMPLOYEES**

POSITION									MINIMUM (Monthly)	MAXIMUM (Monthly)			
<b>GENERAL MANAGER</b>									<b>\$8,905</b>	<b>\$11,936</b>			
	8,905	-	9,351	-	9,819	-	10,310	-	10,826	-	11,368	-	11,936
<b>LAKE MANAGER</b>									<b>\$7,037</b>	<b>\$9,432</b>			
	7,037	-	7,389	-	7,759	-	8,147	-	8,554	-	8,982	-	9,432
<b>SR. ACCOUNTANT/HUMAN RESOURCES</b>									<b>\$4,581</b>	<b>\$6,139</b>			
	4,581	-	4,810	-	5,051	-	5,302	-	5,569	-	5,847	-	6,139
<b>LAKE OPERATIONS SUPERVISOR</b>									<b>\$4,181</b>	<b>\$5,604</b>			
	4,181	-	4,390	-	4,610	-	4,841	-	5,083	-	5,337	-	5,604
<b>MECHANICAL AND FACILITY TECHNICIAN</b>									<b>\$3,728</b>	<b>\$4,997</b>			
	3,728	-	3,914	-	4,110	-	4,316	-	4,532	-	4,759	-	4,997
<b>MAINTENANCE COORDINATOR</b>									<b>\$3,407</b>	<b>\$4,565</b>			
	3,407	-	3,577	-	3,756	-	3,944	-	4,141	-	4,348	-	4,565
<b>ADMINISTRATIVE ASSISTANT</b>									<b>\$3,318</b>	<b>\$4,447</b>			
	3,318	-	3,484	-	3,658	-	3,841	-	4,033	-	4,235	-	4,447
<b>ACCOUNTANT I/PUBLIC INFORMATION COORDINATOR</b>									<b>\$3,318</b>	<b>\$4,447</b>			
	3,318	-	3,484	-	3,658	-	3,841	-	4,033	-	4,235	-	4,447
<b>ADMINISTRATIVE CLERK</b>									<b>\$2,497</b>	<b>\$3,347</b>			
	2,497	-	2,622	-	2,753	-	2,891	-	3,036	-	3,188	-	3,347

**\* RESOLUTION NO. 2004-08 Section 4.104 Step Raises**

(b) Employees who are at the top or above the approved pay scale and who have not received a step (merit) increase in three (3) years, shall be eligible for a five percent (5%) merit raise after performing three years of satisfactory service. Performance evaluation(s) with a satisfactory or higher rating shall be required for this merit increase. Employees at the top of the pay scale shall only be eligible for this merit increase once in any three (3) year period.



**RESOLUTION NO. 2013-09**

**EXHIBIT "B"  
2013  
COMPENSATION PLAN**

**SEASONAL EMPLOYEES**

<b>POSITION</b>	<b>MINIMUM (Hourly)</b>	<b>MAXIMUM (Hourly)</b>
LAKE RANGER AIDE	legal minimum wage	legal minimum wage
LAKE RANGER I	<b>\$11.86</b>	<b>\$15.89</b>
	11.86 - 12.45 - 13.07 - 13.72 - 14.41 - 15.31 - 15.89	
LAKE RANGER II	<b>\$14.41</b>	<b>\$19.31</b>
	14.41 - 15.13 - 15.89 - 16.68 - 17.51 - 18.39 - 19.31	

**TEMPORARY EMPLOYEES**

<b>POSITION</b>	<b>(Hourly)</b>	<b>(Hourly)</b>
GRANT COORDINATOR	\$45.00	\$45.00
ENGINEER	\$150.00	\$150.00

**RESOLUTION NO. 96-15**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
BIG BEAR MUNICIPAL WATER DISTRICT RESTATING  
INVESTMENT POLICY AND REPEALING RESOLUTION  
NO. 96-02**

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

**Section 1. Purpose**

This Resolution restates and replaces prior statements of the District's investment policy.

**Section 2. Permitted Investments**

(a) The Treasurer 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 Treasurer 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(l);

(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. Investment Procedure**

(a) In making the above investments the District shall observe the limitations contained in Government Code, including Section 53601, and stated in this resolution.

(b) The Treasurer is responsible for selecting the proper mix of investments. The primary investment goal of the District is to safeguard the principal of the fund. The secondary investment goal is to meet liquidity needs of the District. The third investment goal is to achieve return on investment.

(c) When deposits or investments owned by the District mature or when other monies are available for investment or deposit, the monies may be deposited or invested in the Local Agency Investment Fund or other permitted investments.

(d) All investments shall be held in the name of the District. All investment documents shall be held for safekeeping in the District vault or in a depository approved by the Board. The Board shall, from time to time, execute such documents as are necessary to provide evidence of the Treasurer's trading authority as set forth in this resolution.



#### **Section 4. Reports**

(a) The Treasurer shall present quarterly reports on investments to the General Manager and Board of Directors. The report shall show: the type of investment; date of investment; how title is held; institution; date of maturity; par value; amount of each investment; current market value for all securities with a maturity of more than 12 months; rate of interest; confirmation that each investment is consistent with this investment policy; information showing expenditure requirements can be met in the following quarter and specify which investments were made pursuant to Government Code Section 53601(i), 53601.1 and 53635(i). For money managed by LAIF, a county investment pool or placed in FDIC insured accounts, the Treasurer may use the statement from these institutions in lieu of separate report.

(b) The Treasurer and District Counsel (hereinafter collectively "investment review committee") shall review all investments held by the District semi-annually on or about January 1 and July 1 of each year.

(c) This investment policy shall be reviewed annually or more often, as necessary. The Treasurer shall annually recommend a statement of investment policy. The Board shall consider the Treasurer's recommendation at a public meeting.

#### **Section 5. Transitional Rules**

Investments held by the District as of the date of this resolution which are contrary to the terms of this resolution shall be divested by the Treasurer, provided, investments which cannot be divested immediately without loss of earnings shall be divested at maturity.

#### **Section 6. Other**

(a) All transactions described herein shall be accomplished by the designated officer only in the name of the District. Action by the Board is required for each transaction unless otherwise indicated above. All withdrawals shall be supported by receipts which indicate the purpose of the withdrawal, the amount and the District employee responsible for the withdrawal.

(b) Any officer may receive non-negotiable instruments on behalf of the District.

Such instrument shall be remitted to the Treasurer for handling.

(c) Resolution No. 96-02 is hereby repealed.

PASSED, APPROVED AND ADOPTED this 7th day of November 1996.

  
President

ATTEST:

  
Secretary

(SEAL)

**BIG BEAR MUNICIPAL WATER DISTRICT  
REPORT TO BOARD OF DIRECTORS**

**MEETING DATE:** June 20, 2013

**AGENDA ITEM: 6B**

**SUBJECT:**

**CONSIDER APPROVAL OF A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT ESTABLISHING THE TERMS AND CONDITIONS FOR THE SALE OF "SLIVER FILL" EASEMENTS**

**RECOMMENDATION:**

The General Manager and the Administrative Committee (Directors Murphy & Smith) recommend approval of this Resolution.

**DISCUSSION/FINDINGS:**

At a May 24<sup>th</sup> Administrative Committee meeting the Committee asked Staff to revise language in the Sliver Fill Easement Sale Resolution to include language specifically limiting the sliver fill easement sales to land immediately abutting the private parcel and its extended property lines. Lemieux and O'Neill drafted a revision to address the Committee's request and after reviewing the language in the Resolution at a June 4<sup>th</sup> meeting, the Committee also wanted to add language specifically indicating that the easement is deeded and attends to the successors and assigns of the abutting real property and also wanted to add clarification language that the easement is permanent unless revoked by mutual agreement amongst the District and the abutting property owner. The attached Resolution addresses these requests. The Committee recommends that the Board approve the attached Resolution on Sliver Fills.

**OTHER AGENCY INVOLVEMENT:** None

**FINANCING:** None

Submitted by: Scott Heule, General Manager

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
BIG BEAR MUNICIPAL WATER DISTRICT  
ESTABLISHING THE TERMS AND CONDITIONS  
FOR THE SALE OF "SLIVER" EASEMENTS REPLACING RESOLUTION 2011-06**

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

**1. Purpose.**

From time-to-time, the District discovers small pieces of land ("slivers") owned by the District abutting what would otherwise be private lakefront property. These slivers may have little value to the District or the public. They may even burden the District with maintenance disproportionate to the public benefit. The District has established the following procedure and policy for the disposition of slivers abutting private property.

**2. Procedure.**

(a) A person who wishes to acquire District owned land lying between that person's property and Big Bear Lake shall make application to the District to purchase a "sliver parcel easement." The application shall describe the location and size of the sliver and provide a metes and bounds survey of the applicant's property with and without attached sliver.

(b) The District will sell the sliver easement to the applicant for fair market value (as described below) if the District determines the sliver is surplus to District needs and will have no impact on the use and enjoyment of Big Bear Lake or the surrounding shore zone.

(c) If the application is approved, the District shall convey the easement property to the applicant. The conveyance runs with the land and remains in effect as to all of the easement property's future successors and assigns.

(d) The easement remains in effect until revoked by mutual written agreement executed by the District and the abutting property owner.

**3. Use.**

The use of the easement shall be limited to the attachment of a dock gangway, construction of a fence, not higher than four feet, approved by the District, and landscaping. In no event shall the easement be used to construct, operate, or maintain a structure of any sort. The owner of the easement shall be responsible for protecting the sliver parcel from erosion into Big Bear Lake.

**4. Fair Market Value.**

Fair market value of sliver property as of July 21, 2011, is \$6.86 per square foot. This value shall be adjusted each fiscal year by the same rate as the rate of change in the value of taxable property within the District. For the record, the value of taxable property in the District for 2010-2011 was \$4,719,211,009.

**5. Easements Not Abutting Property.**

Purchase of sliver property is limited to easements that abut a buyer's property and does not extend beyond the buyer's extended property line.

**PASSED, APPROVED AND ADOPTED** on \_\_\_\_\_, 2013.



---

Vince Smith, President

ATTEST:

---

Vicki Sheppard, Secretary to the Board

[SEAL]