

**MINUTES OF A SPECIAL MEETING WORKSHOP OF  
BIG BEAR MUNICIPAL WATER DISTRICT  
HELD ON WEDNESDAY, MARCH 19, 2014**

The Open Session workshop began at 1:00 PM. Those in attendance included President Murphy, Director Lewis, Director Suhay (via conference call), Director Eminger, Director Smith, General Manager Scott Heule, Lake Manager Mike Stephenson, Senior Accountant Carrie Shirreffs, and Board Secretary Vicki Sheppard.

**FISCAL YEAR 2014-15 BUDGET**

Mr. Heule presented an overview of the Fiscal Year 2014-15 budget. He reviewed the General Fund Operation Budget Summary, General Fund Revenue, Administration, Water Resources, Maintenance, Operations, Capital Improvement Fund, Capital Replacement Schedule, Debt Service, Stanfield March Improvement Fund Project, Lake Improvement Fund Projects, Dam Repair Fund Projects, Rathbun Creek Restoration Project, Contamination Cleanup Project, and Invasive Species Fund (Docks), see attached. Various options were discussed and some adjustments were made that will be discussed in the next Budget & Finance committee meeting and reflected in the draft budget.

Mr. Stephenson reported that he and Paul Fetterhoff traveled to Mesa, AZ yesterday and purchased a trash truck for \$34,000 that was reflected in the Capital Improvement Fund.

**ADJOURNMENT**

There being no further business, the workshop was adjourned at 2:28PM.



Vicki Sheppard  
Secretary to the Board  
Big Bear Municipal Water District

(SEAL)

# BIG BEAR MUNICIPAL WATER DISTRICT

## OVERALL GENERAL FUND OPERATING BUDGET SUMMARY

FISCAL YEAR REVENUE TOTALS	2011-2012 ACTUAL REVENUE	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>OPERATING REVENUE</b>						
ADMINISTRATIVE REVENUE	\$439,091	\$448,462	\$451,213	\$451,213	\$461,063	\$468,867
PROPERTY TAX REVENUE	\$3,126,752	\$3,602,202	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
OPERATING REVENUE	\$974,409	\$1,130,732	\$1,048,450	\$1,048,450	\$1,033,300	\$1,033,300
<b>TOTAL</b>	<b>\$4,540,252</b>	<b>\$5,181,396</b>	<b>\$4,499,663</b>	<b>\$4,499,663</b>	<b>\$4,494,363</b>	<b>\$4,502,167</b>
<b>FISCAL YEAR EXPENSE TOTALS</b>						
FISCAL YEAR EXPENSE TOTALS	2011-2012 ACTUAL EXPENSE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>OPERATING EXPENDITURES</b>						
SALARIES AND BENEFITS	\$1,253,776	\$1,451,387	\$1,412,235	\$1,412,235	\$1,485,645	\$1,505,849
SERVICES AND SUPPLIES	\$937,892	\$848,890	\$1,116,177	\$1,116,177	\$1,053,844	\$1,069,858
IN-LIEU WATER CONTRACT PAYMENT	\$1,204,220	\$1,195,279	\$1,220,000	\$1,220,000	\$1,220,000	\$1,220,000
DEBT SERVICE (BONDS/OTHER)	\$386,671	\$380,663	\$392,231	\$392,231	\$391,000	\$389,000
CAPITAL IMPROVEMENT FUND ALLOCATION	\$219,374	\$190,502	\$195,333	\$195,333	\$206,000	\$231,000
<b>TOTAL</b>	<b>\$4,001,933</b>	<b>\$4,066,722</b>	<b>\$4,335,976</b>	<b>\$4,335,976</b>	<b>\$4,356,489</b>	<b>\$4,415,707</b>
<b>OPERATING REVENUE</b>	<b>\$4,540,252</b>	<b>\$5,181,396</b>	<b>\$4,499,663</b>	<b>\$4,499,663</b>	<b>\$4,494,363</b>	<b>\$4,502,167</b>
<b>OPERATING EXPENDITURES</b>	<b>\$4,001,933</b>	<b>\$4,066,722</b>	<b>\$4,335,976</b>	<b>\$4,335,976</b>	<b>\$4,356,489</b>	<b>\$4,415,707</b>
<b>OPERATING FUND ALLOCATIONS</b>	<b>\$538,319</b>	<b>\$1,114,674</b>	<b>\$163,687</b>	<b>\$163,687</b>	<b>\$137,874</b>	<b>\$86,460</b>
<i>Dam Repair</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>In-lieu water fund</i>	\$0	\$436,346	\$0	\$0	\$0	\$0
<i>Lake Improvement</i>	\$538,319	\$678,328	\$0	\$0	\$0	\$0
<i>Stanfield Marsh Improvement</i>	\$0	\$0	\$0	\$0	\$0	\$0
<b>SURPLUS/DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,687</b>	<b>\$163,687</b>	<b>\$137,874</b>	<b>\$86,460</b>

## GENERAL FUND REVENUE

FISCAL YEAR REVENUE	2011-2012 ACTUAL REVENUE	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>ADMINISTRATIVE</b>						
WATER SALES/SNOWMAKING	\$367,659	\$375,012	\$382,512	\$382,512	\$390,162	\$397,966
INTEREST INCOME	\$22,000	\$13,637	\$17,000	\$6,659	\$16,000	\$16,000
BB MARINA/MOBIL/NJIT LEASES	\$45,000	\$47,126	\$47,701	\$32,401	\$47,701	\$47,701
SURPLUS SALE	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISCELLANEOUS	\$4,432	\$12,687	\$4,000	\$2,433	\$7,200	\$7,200
<b>TOTAL</b>	<b>\$439,091</b>	<b>\$448,462</b>	<b>\$451,213</b>	<b>\$424,005</b>	<b>\$461,063</b>	<b>\$468,867</b>
<b>PROPERTY TAXES</b>						
CURRENT SECURED	\$2,827,610	\$2,963,339	\$2,700,000	\$1,504,157	\$2,467,940	\$2,467,940
CURRENT UNSECURED	\$185,246	\$341,576	\$100,000	\$118,700	\$284,473	\$284,473
PRIOR YEAR SECURED	\$17,267	\$30,672	\$70,000	\$7,839	\$25,544	\$25,544
PRIOR YR. UNSECURED	\$3,471	\$9,252	\$40,000	\$1,539	\$7,705	\$7,705
OTHER	\$54,562	\$220,607	\$55,000	\$27,081	\$183,727	\$183,727
HOMEOWNERS' TAX	\$38,596	\$36,756	\$35,000	\$17,550	\$30,611	\$30,611
<b>TOTAL</b>	<b>\$3,126,752</b>	<b>\$3,602,202</b>	<b>\$3,000,000</b>	<b>\$1,676,866</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>OPERATING</b>						
DOCK LICENSE FEES	\$104,441	\$120,715	\$110,000	\$4,263	\$95,000	\$95,000
BOAT PERMIT FEES	\$614,815	\$721,316	\$665,000	\$249,713	\$665,000	\$665,000
QUAGGA SURCHARGE FEES	\$54,636	\$80,094	\$74,000	\$40,037	\$74,000	\$74,000
MARINA COMPENSATION	\$88,855	\$84,633	\$84,000	\$86,017	\$84,000	\$84,000
BOAT STORAGE	\$17,710	\$16,875	\$14,000	\$16,250	\$16,250	\$16,250
RECREATIONAL VEH. PARK	\$61,066	\$61,642	\$60,000	\$35,781	\$60,000	\$60,000
MTN. WATERS DISPATCH - ADS	\$11,150	\$12,700	\$13,000	\$11,100	\$12,000	\$12,000
OTHER	\$21,736	\$32,757	\$28,450	\$19,091	\$27,050	\$27,050
<b>TOTAL</b>	<b>\$974,409</b>	<b>\$1,130,732</b>	<b>\$1,048,450</b>	<b>\$462,251</b>	<b>\$1,033,300</b>	<b>\$1,033,300</b>
<b>REVENUE GRAND TOTAL</b>	<b>\$4,540,252</b>	<b>\$5,181,396</b>	<b>\$4,499,663</b>	<b>\$2,563,121</b>	<b>\$4,494,363</b>	<b>\$4,502,167</b>

# 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			
		CLERK DISPATCHER		0.50		
		<b>TOTAL STAFF</b>	<b>3.60</b>	<b>0.50</b>		
<b>1.50%</b>						
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$233,035	\$238,259	\$257,596	\$257,596	\$264,197	\$268,160
SEASONAL SALARIES	\$8,649	\$4,367	\$0	\$8,200	\$10,036	\$10,187
EMERGENCY OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0
FICA/UI/WORKERS' COMP	\$20,451	\$20,638	\$20,336	\$20,336	\$21,991	\$22,320
RETIREMENT/GROUP INS.	\$103,755	\$142,060	\$104,873	\$104,873	\$105,768	\$107,355
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$365,890</b>	<b>\$405,324</b>	<b>\$382,804</b>	<b>\$391,004</b>	<b>\$401,992</b>	<b>\$408,022</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE/SHIPPING	\$5,818	\$3,424	\$7,800	\$7,800	\$7,800	\$7,917
PRINTING	\$1,669	\$3,748	\$4,000	\$4,000	\$4,200	\$4,263
OFFICE SUPPLIES	\$9,978	\$10,687	\$10,500	\$10,500	\$10,500	\$10,658
RECRUITMENT - Seasonal	\$0	\$774	\$0	\$218	\$300	\$300
UNIFORMS	\$324	\$1,058	\$1,200	\$1,200	\$1,200	\$1,200
TELEPHONE	\$23,231	\$21,910	\$27,300	\$27,300	\$25,500	\$25,883
INSURANCE	\$6,133	\$10,635	\$11,806	\$11,806	\$11,806	\$11,983
MEMBERSHIPS/SUBSC/PERMITS	\$17,214	\$22,930	\$23,000	\$23,000	\$23,000	\$23,000
LAFCO FEE	\$1,828	\$1,828	\$1,363	\$1,363	\$2,000	\$2,030
PUBLIC INFORMATION	\$18,864	\$28,807	\$24,900	\$24,900	\$24,900	\$20,000
KOOL KIDS	\$3,975	\$3,979	\$4,000	\$4,000	\$5,000	\$5,000
MWD COUNSEL RETAINER	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
LEGAL/LEGAL NOTICES	\$6,171	\$8,011	\$25,000	\$25,000	\$15,000	\$15,000
PROFESSIONAL SERVICES	\$100,391	\$57,453	\$80,450	\$80,450	\$86,250	\$87,544
EMPLOYEE TRAINING	\$10,100	\$12,434	\$15,600	\$15,600	\$17,800	\$18,067
DIRECTOR FEES	\$51,579	\$46,381	\$53,950	\$53,950	\$53,883	\$54,691
DIRECTOR GROUP INSURANCE	\$68,285	\$73,392	\$79,263	\$79,263	\$78,236	\$79,409
DIRECTOR SEMINARS/TRAVEL	\$7,425	\$6,808	\$10,000	\$10,000	\$10,000	\$10,000
COMPUTER MAINTENANCE	\$21,324	\$38,288	\$34,700	\$34,700	\$25,000	\$25,000
EQUIPMENT MAINT/REPAIR	\$3,605	\$2,906	\$4,000	\$4,000	\$3,000	\$3,045
BLDG/FACILITY MAINTENANCE	\$7,808	\$6,204	\$8,000	\$8,000	\$8,000	\$8,120
PARKING LOT RE-SEAL	\$0	\$0	\$20,000	\$20,000	\$0	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$407,722</b>	<b>\$403,656</b>	<b>\$488,832</b>	<b>\$489,050</b>	<b>\$455,374</b>	<b>\$455,109</b>
<b>GRAND TOTAL</b>	<b>\$773,612</b>	<b>\$808,980</b>	<b>\$871,637</b>	<b>\$880,054</b>	<b>\$857,366</b>	<b>\$863,131</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>

1.50%

EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES (1)	\$131,171	\$185,938	\$188,091	\$188,091	\$189,447	\$192,289
SEASONAL SALARIES	\$4,786	\$211	\$12,299	\$12,299	\$12,230	\$12,413
EMERGENCY OVERTIME	\$630	\$0	\$500	\$500	\$500	\$500
FICA/UI/WORKERS' COMP	\$17,040	\$23,967	\$24,245	\$24,245	\$24,387	\$24,753
RETIREMENT/GROUP INS.	\$44,524	\$73,055	\$47,538	\$47,538	\$47,536	\$48,250
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$198,152</b>	<b>\$283,171</b>	<b>\$272,672</b>	<b>\$272,672</b>	<b>\$274,101</b>	<b>\$278,205</b>
<b>SERVICES AND SUPPLIES</b>						
INSURANCE	\$13,680	\$22,713	\$26,337	\$26,337	\$26,337	\$26,732
UTILITIES- DAM/AERATOR	\$12,609	\$15,807	\$15,000	\$15,000	\$15,000	\$15,225
BEAR VALLEY DAM PERMIT	\$10,497	\$10,497	\$10,500	\$10,500	\$10,500	\$10,658
LEGAL	\$0	\$0	\$3,000	\$3,000	\$500	\$500
PROFESSIONAL SERVICES	\$42	\$0	\$15,000	\$15,000	\$10,000	\$10,000
WATERMASTER (1)	\$36,897	\$6,981	\$7,000	\$7,000	\$7,000	\$7,000
AERATOR/DAM MAINTENANCE	\$19,462	\$4,132	\$6,200	\$6,200	\$6,200	\$6,293
WATERSHED MGT. LAB TESTS/TMDL	\$6,219	\$6,219	\$2,000	\$2,000	\$2,000	\$2,030
FISHERY MANAGEMENT	\$23,026	\$18,413	\$18,000	\$18,000	\$28,000	\$28,000
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$122,432</b>	<b>\$84,762</b>	<b>\$103,037</b>	<b>\$103,037</b>	<b>\$105,537</b>	<b>\$106,438</b>
<b>GRAND TOTAL</b>	<b>\$320,584</b>	<b>\$367,933</b>	<b>\$375,709</b>	<b>\$375,709</b>	<b>\$379,638</b>	<b>\$384,642</b>

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

# MAINTENANCE

STAFFING SUMMARY		POSITION		ALLOCATION OF TIME		
		FULL-TIME	SEASONAL			
		0.40				
		0.20				
		0.80				
		0.80				
			2.50			
<b>TOTAL STAFF</b>		<b>2.20</b>	<b>2.50</b>			
<b>1.50%</b>						
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$129,363	\$139,986	\$150,306	\$150,306	\$154,898	\$157,221
SEASONAL SALARIES	\$48,928	\$58,533	\$41,573	\$41,573	\$52,420	\$53,207
EMERGENCY OVERTIME	\$1,411	\$2,999	\$1,000	\$1,000	\$1,000	\$1,000
FICA/UI/WORKERS' COMP	\$21,000	\$29,263	\$28,285	\$28,285	\$28,307	\$28,731
RETIREMENT/GROUP INS.	\$73,451	\$80,079	\$72,812	\$72,812	\$72,088	\$73,169
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$274,153</b>	<b>\$310,860</b>	<b>\$293,976</b>	<b>\$293,976</b>	<b>\$308,712</b>	<b>\$313,328</b>
<b>SERVICES AND SUPPLIES</b>						
JANITORIAL SUPPLIES	\$2,514	\$2,052	\$2,500	\$2,500	\$2,600	\$2,639
INSURANCE	\$13,208	\$21,930	\$25,429	\$25,429	\$25,429	\$25,810
UNIFORMS/EQUIPMENT	\$4,120	\$3,507	\$4,700	\$4,700	\$4,500	\$4,568
SMALL TOOLS/TOOL SUPPLIES	\$4,832	\$4,832	\$7,000	\$7,000	\$5,000	\$5,075
RECRUITMENT - Seasonal	\$1,151	\$1,190	\$1,200	\$1,200	\$1,200	\$1,200
OSHA COMPLIANCE (TRAINING ETC.)	\$2,381	\$2,073	\$3,100	\$3,100	\$2,500	\$2,538
VEHICLE MAINTENANCE	\$6,677	\$10,896	\$13,400	\$13,400	\$12,000	\$12,180
INVASIVE SPECIES CONTROL-Lake	\$51,990	\$55,829	\$100,000	\$100,000	\$100,000	\$101,500
EQUIPMENT MAINT/REPAIR	\$2,560	\$3,176	\$5,000	\$5,000	\$4,000	\$4,060
BLDG/FACILITY MAINTENANCE	\$58,679	\$18,191	\$22,000	\$22,000	\$22,000	\$22,330
SS RELIEF/PORTABLES MAINT.	\$9,956	\$10,744	\$12,500	\$12,500	\$12,500	\$12,688
VECTOR CONTROL/SB COUNTY	\$0	\$0	\$0	\$0	\$0	\$0
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$158,068</b>	<b>\$134,419</b>	<b>\$196,829</b>	<b>\$196,829</b>	<b>\$191,729</b>	<b>\$194,587</b>
<b>GRAND TOTAL</b>	<b>\$432,221</b>	<b>\$445,279</b>	<b>\$490,805</b>	<b>\$490,805</b>	<b>\$500,441</b>	<b>\$507,915</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			
		CLERK DISPATCHER		0.50		
		LAKE PATROL/RAMP ATTENDANTS		11.40		
		<b>TOTAL STAFF</b>	<b>2.60</b>	<b>11.90</b>		
<b>1.50%</b>						
EXPENDITURES	2011-2012 ACTUAL EXPENSE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>SALARIES AND BENEFITS</b>						
FULL-TIME SALARIES	\$156,328	\$133,393	\$152,719	\$152,719	\$166,025	\$167,852
SEASONAL SALARIES	\$134,492	\$173,193	\$146,399	\$146,399	\$198,227	\$200,408
EMERGENCY OVERTIME	\$6,983	\$7,142	\$5,000	\$5,000	\$5,000	\$5,000
FICA/UI/WORKERS' COMP	\$44,224	\$44,479	\$43,395	\$43,395	\$52,245	\$52,819
RETIREMENT/GROUP INS.	\$73,554	\$93,825	\$80,242	\$80,242	\$79,343	\$80,216
<b>SALARIES/BENEFITS TOTAL</b>	<b>\$415,581</b>	<b>\$452,032</b>	<b>\$427,755</b>	<b>\$427,755</b>	<b>\$500,840</b>	<b>\$506,294</b>
<b>SERVICES AND SUPPLIES</b>						
POSTAGE AND SHIPPING	\$1,422	\$1,630	\$2,000	\$2,000	\$2,600	\$2,639
PRINTING CHARGES	\$9,141	\$11,311	\$14,000	\$14,000	\$13,225	\$13,423
MOUNTAIN WATERS DISPATCH	\$11,862	\$11,828	\$13,000	\$13,000	\$13,500	\$13,703
RECRUITMENT - Seasonal	\$2,702	\$2,868	\$3,800	\$3,800	\$3,800	\$3,857
OSHA EQUIPMENT/OTHER	\$7,901	\$4,860	\$8,200	\$8,200	\$8,000	\$8,120
JANITORIAL SUPPLIES	\$2,294	\$2,600	\$2,900	\$2,900	\$2,900	\$2,944
RADIO COMMUNICATIONS	\$5,120	\$7,115	\$7,000	\$7,000	\$7,000	\$7,105
INSURANCE	\$13,208	\$21,929	\$25,429	\$25,429	\$25,429	\$25,810
UTILITIES	\$58,512	\$55,787	\$65,000	\$65,000	\$65,000	\$65,975
UNIFORMS/EQUIPMENT	\$3,192	\$3,592	\$4,700	\$4,700	\$4,700	\$4,771
BOAT MAINTENANCE	\$14,889	\$17,877	\$16,500	\$16,500	\$16,500	\$16,500
PATROL BOAT ENGINES/OUT DRIVES	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$24,000
PETROLEUM	\$51,424	\$47,654	\$62,000	\$62,000	\$54,800	\$55,622
PARKING LOT RE-SEAL - West Ramp	\$19,100	\$0	\$0	\$0	\$0	\$35,000
PARKING LOT RE-SEAL - East Ramp	\$0	\$0	\$50,000	\$0	\$50,000	\$0
RAMPS/RV PARK MAINTENANCE	\$19,048	\$18,691	\$18,500	\$18,500	\$18,500	\$18,778
QUAGGA PREVENTION	\$12,851	\$6,310	\$22,450	\$22,450	\$15,250	\$15,479
<b>SERVICES/SUPPLIES TOTAL</b>	<b>\$244,666</b>	<b>\$226,053</b>	<b>\$327,479</b>	<b>\$277,479</b>	<b>\$301,204</b>	<b>\$313,725</b>
<b>GRAND TOTAL</b>	<b>\$660,247</b>	<b>\$678,085</b>	<b>\$755,234</b>	<b>\$705,234</b>	<b>\$802,044</b>	<b>\$820,019</b>

## CAPITAL IMPROVEMENT FUND

REVENUE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
SURPLUS SALE	\$0	\$0	\$0	\$0	\$25,000
UNIDENTIFIED CAPITAL REPLACEMENT (Up to 18% of past year deprec	\$92,500	\$92,500	\$92,500	\$92,500	\$92,500
CAPITAL REPLACEMENT SCHEDULE	\$98,002	\$102,833	\$102,833	\$113,500	\$113,500
<b>REVENUE TOTAL</b>	<b>\$190,502</b>	<b>\$195,333</b>	<b>\$195,333</b>	<b>\$206,000</b>	<b>\$231,000</b>
EXPENDITURES	2010-2011 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 APPROVED BUDGET	2015-2016 FORECAST BUDGET
<b><i>EQUIPMENT/VEHICLE PURCHASE</i></b>					
TRASH TRUCK	\$0	\$0	\$35,000	\$0	\$0
TRUCK (Lake Manager)	\$0	\$0	\$0	\$30,000	\$0
TRUCK (flatbed)	\$0	\$0	\$0	\$30,000	\$0
HARVESTOR	\$0	\$0	\$70,000	\$104,000	\$0
TRANSPORTER	\$0	\$70,000	\$0	\$0	\$0
PARKING LOT SWEEPER	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$105,000</b>	<b>\$164,000</b>	<b>\$0</b>
<b><i>STRUCTURES AND IMPROVEMENTS</i></b>					
PICNIC TABLES (RAMPS/RV PARK)	\$0	\$7,000	\$0	\$0	\$0
RV PARK UTILITY ADDITION	\$0	\$0	\$0	\$0	\$0
MAIN OFFICE- SHOP RAMP PAVING	\$0	\$40,000	\$40,000	\$0	\$0
EAST RAMP PAVING	\$0	\$175,000	\$175,000	\$185,000	\$0
DAM STORAGE BUILDING	\$0	\$25,000	\$25,000	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$247,000</b>	<b>\$240,000</b>	<b>\$185,000</b>	<b>\$0</b>
<b>EXPENDITURE GRAND TOTAL</b>	<b>\$0</b>	<b>\$317,000</b>	<b>\$345,000</b>	<b>\$349,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2012-2013 ACTUAL BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED BALANCE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>CAPITAL IMPROVEMENT FUND</b>	<b>\$750,320</b>	<b>\$598,653</b>	<b>\$600,653</b>	<b>\$457,653</b>	<b>\$688,653</b>



# BIG BEAR MUNICIPAL WATER DISTRICT

## CAPITAL REPLACEMENT SCHEDULE

	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE 6/30/2013	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST *	REQUIRED ANNUAL ACCRUAL
<b>AUTOS/TRUCKS</b>							
2010 FORD EXPLORER	2010	\$24,000	\$15,163	8	2016	\$27,224	\$3,403
2006 FORD 3/4 TON TRUCK	2006	\$27,000	\$0	9	2015	\$33,109	\$3,679
2003 FORD FLATBED	2003	\$26,854	\$0	12	2015	\$23,475	\$1,956
2001 FORD 1 1/2 TON 4/4	2001	\$44,573	\$0	15	2016	\$56,569	\$3,771
2008 FORD PICKUP 4X4	2007	\$25,337	\$7,759	10	2017	\$33,946	\$3,395
NEW TRASH TRUCK	2013	\$30,000	\$0	15	2028	\$40,800	\$2,720
90 INT'L FLATBED DUMP TRUCK	1997	\$18,210	\$0	16	2013	\$33,946	\$2,122
							<b>\$21,045</b>
<b>MOBILE EQUIPMENT</b>							
2006 CATERPILLAR SKID STEER/TRAILE	2007	\$39,986	\$3,332	15	2022	\$45,186	\$3,012
89 CLARK FORKLIFT	1989	\$49,413	\$0	7	2015	\$113,118	\$16,160
2008 VOLVO TRACTOR (BACKHOE)	2010	\$60,000	\$54,016	12	2022	\$107,100	\$8,925
AQUAMARINE HARVESTER	2014	\$174,000	\$0	20	2034	\$193,800	\$9,690
2001 HARVESTER	2001	\$94,900	\$0	10	2020	\$107,100	\$10,710
BACKHOE TRAILER	1998	\$4,619	\$0	10	2020	\$13,566	\$1,357
							<b>\$49,854</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
2014 ???? (PATROL 6)	2014	\$94,000	\$0	10	2024	\$14,000	\$1,400
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	\$71,400	\$7,140
1996 EROCA PONTOON (TMDL)	2006	\$10,000	\$0	10	2016	\$16,524	\$1,652
2009 SMITH-ROOT ELECTRO	2009	\$90,000	\$51,868	10	2019	\$104,040	\$10,404
							<b>\$26,552</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>\$1,257,503</b>
							<b>\$16,048</b>

\* Prices inflated 2% from FY 2013-2014 To FY 2014-2015

**\$113,500**

## DEBT SERVICE

DEBT SERVICE	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b><i>PRINCIPAL</i></b>					
COP - 2003 SERIES (FINAL PMT 2033)	\$140,000	\$145,000	\$145,000	\$150,000	\$150,000
XEROX COPIER LEASE	\$5,626	\$4,987	\$4,987	\$5,000	\$5,000
IN-LIEU WATER PURCHASE CONTRACT	\$1,195,279	\$1,220,000	\$1,220,000	\$1,220,000	\$1,220,000
<b>PRINCIPAL TOTAL</b>	<b>\$1,340,904</b>	<b>\$1,369,987</b>	<b>\$1,369,987</b>	<b>\$1,375,000</b>	<b>\$1,375,000</b>
<b><i>INTEREST</i></b>					
COP - 2003 SERIES	\$240,663	\$241,594	\$236,153	\$236,000	\$234,000
XEROX COPIER LEASE	\$0	\$650	\$0	\$0	\$0
<b>INTEREST TOTAL</b>	<b>\$240,663</b>	<b>\$242,244</b>	<b>\$236,153</b>	<b>\$236,000</b>	<b>\$234,000</b>
	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2012-2013 FORECAST BUDGET
<b>PRINCIPAL &amp; INTEREST TOTAL</b>	<b>\$1,581,568</b>	<b>\$1,612,231</b>	<b>\$1,606,140</b>	<b>\$1,611,000</b>	<b>\$1,609,000</b>

## STANFIELD MARSH IMPROVEMENT PROJECT

REVENUE	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2015-5016 FORECAST BUDGET
MITIGATION FEES/INTEREST	\$0	\$500	\$500	\$500	\$500
GENERAL FUND TRANSFER	\$36,500	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$36,500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2011-2012 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-5016 FORECAST BUDGET
INTERPRETIVE SIGN PROJECT	\$0	\$30,000	\$30,000	\$0	\$0
BOARDWALK RAILING REPAIR		\$6,500	\$6,500	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$36,500</b>	<b>\$36,500</b>	<b>\$0</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2012-2013 ENDING BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED YEAR-END	2014-2015 PROPOSED BUDGET	2015-5016 FORECAST BUDGET
<b>TOTAL</b>	<b>\$37,505</b>	<b>\$1,505</b>	<b>\$1,505</b>	<b>\$2,005</b>	<b>\$2,505</b>

## LAKE IMPROVEMENT FUND PROJECTS

REVENUE	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 Proposed BUDGET	2015-2016 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
GENERAL FUND TRANSFER	\$678,328	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$678,328</b>	<b>\$163,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROJECT FUND BOND (COP)</b>					
COP BOND PROCEEDS/INTEREST	\$0	\$0	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$678,328</b>	<b>\$163,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 Proposed BUDGET	2015-2016 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>					
LAKE IMPROVEMENT - General Expense	\$1,662	\$0	\$0	\$0	\$0
LAKE IMPROVEMENT - Dam Operations Guide	\$0	\$15,000	\$15,000	\$0	\$0
COST SHARING - Santa Ana Sucker Task	\$0	\$0	\$0	\$0	\$0
BIG BEAR MARINA DREDGE:					
BB Marina Dredge -	\$0	\$0	\$0	\$0	\$0
BB Marina Dredge -	\$0	\$0	\$0	\$0	\$0
<b>BOND PROJECT/DREDGE FUND (COP)</b>	<b>\$1,662</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
BB Marina Dredge - Plans & Specs. Moffat & Nichols	\$0	\$0	\$0	\$70,000	\$0
BB Marina Dredge - CEQA	\$0	\$0	\$0	\$200,000	\$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>\$1,662</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$270,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2012-2013 ACTUAL BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED BALANCE	2014-2015 Proposed BUDGET	2015-2016 FORECAST BUDGET
<b>LAKE IMPROVEMENT FUND</b>	\$1,500,383	\$1,416,324	\$1,485,383	\$1,485,383	\$1,485,383
<b>COP CONSTRUCTION FUND</b>	\$499,736	\$499,736	\$499,736	\$229,736	\$229,736
<b>TOTAL</b>	<b>\$2,000,119</b>	<b>\$1,916,060</b>	<b>\$2,000,118</b>	<b>\$1,730,118</b>	<b>\$1,730,118</b>

## DAM REPAIR FUND PROJECTS

	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
<b>BEGINNING BALANCE</b>	\$1,040,267	\$998,860	\$985,224	\$960,870	\$910,870
EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
Dam Repair - Rock Bolting	\$0	\$65,000	\$0	\$0	\$0
Dam Repair - Computer Equipment	\$431	\$0	\$0	\$0	\$0
Painting Dam Buttress Struts	\$0	\$175,000	\$0	\$0	\$0
Pedestrian Bridge- Fencing at the Dam	\$0	\$0	\$0	\$0	\$0
2008 Dam Crack - Monitoring/Reporting - MWH (SD-Rogers)	\$0	\$0	\$0	\$15,000	\$0
Dam Engineering Services - MWH (San Diego-Rogers)	\$59,027	\$25,000	\$24,354	\$50,000	\$0
<b>EXPENSE TOTALS</b>	<b>\$59,458</b>	<b>\$265,000</b>	<b>\$24,354</b>	<b>\$50,000</b>	<b>\$0</b>
REVENUE	2012-2013 ENDING REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>					
GENERAL FUND TRANSFER	\$4,415	\$0	\$0	\$0	\$0
<b>REVENUE TOTALS</b>	<b>\$1,044,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2012-2013 ENDING BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED YEAR-END	2014-2015 PROPOSED BUDGET	2014-2015 FORECAST BUDGET
<b>DAM REPAIR FUND</b>	<b>\$985,224</b>	<b>\$733,860</b>	<b>\$960,870</b>	<b>\$910,870</b>	<b>\$910,870</b>



## RATHBUN CREEK RESTORATION PROJECT

REVENUE	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
CATCHMENT BASINS CLEAN-OUT	\$0	\$0	\$0	\$0	\$0
RATHBUN CREEK Expense	\$13,552	\$0	\$0	\$0	\$0
TROUT POND	\$0	\$65,000	35,000	\$10,000	\$0
TROUT POND - Tractor work	\$0	\$0	\$0	\$0	\$0
TROUT POND - bridge	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$13,532</b>	<b>\$65,000</b>	<b>\$35,000</b>	<b>\$10,000</b>	<b>\$0</b>
YEAR-END FUND BALANCE	2012-2013 ENDING BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED YEAR-END	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>TOTAL</b>	<b>\$626,058</b>	<b>\$547,058</b>	<b>\$591,058</b>	<b>\$581,058</b>	<b>\$581,058</b>
Value of remaining restricted funds	\$250,000		\$215,000	\$205,000	\$205,000

## CONTAMINATION CLEANUP PROJECT

FUNDING	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED REVENUE	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED REVENUE	2014-2015 FORECAST BUDGET
UNDERGROUND STORAGE TANK FUND	\$11,150	\$40,000	\$40,000	\$15,000	\$15,000
<b>TOTAL</b>	<b>\$11,150</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED EXPENSE	2013-2014 PROJECTED EXPENSE	2014-2015 PROPOSED EXPENSE	2014-2015 FORECAST EXPENSE
TREATMENT/MONITORING	\$10,164	\$15,000	\$10,000	\$15,000	\$15,000
FINAL CLEAN-UP/SOIL REMOVAL PROJ.	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$10,164</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	2012-2013 ACTUAL REVENUE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED REVENUE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>INVASIVE SPECIES FUND</b>					
<b>ANNUAL INVASIVE SPECIES FEE PAYMENTS</b>					
FEES PAID BY DOCK OWNERS	\$90,005	\$85,000	\$85,000	\$75,000	\$75,000
<b>REVENUE TOTALS</b>	<b>\$90,005</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>EXPENDITURES</b>					
EXPENDITURES	2012-2013 ACTUAL EXPENSE	2013-2014 APPROVED BUDGET	2013-2014 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	\$70,000	\$70,000	\$60,000	\$60,000
Application Labor	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Training/Travel Expense	\$600	\$600	\$600	\$600	\$600
<b>EXPENSE TOTALS</b>	<b>\$80,585</b>	<b>\$84,590</b>	<b>\$84,590</b>	<b>\$74,590</b>	<b>\$74,590</b>
<b>YEAR-END FUND BALANCE</b>					
YEAR-END FUND BALANCE	2012-2013 END BALANCE	2013-2014 APPROVED BUDGET	2013-2014 PROJECTED BALANCE	2014-2015 PROPOSED BUDGET	2015-2016 FORECAST BUDGET
<b>ENDING BALANCE</b>	<b>\$501</b>	<b>\$911</b>	<b>\$911</b>	<b>\$1,321</b>	<b>\$1,731</b>