



Big Bear Municipal Water District

Lake Management

Board of Directors

Steve Ludecke – Division 1
Craig Peterson – Division 2
Craig Brewster – Division 3
Mark Lee – Division 4
Tom Bradford – Division 5

NOTICE OF REGULAR BOARD MEETING *June 4, 2026* *A G E N D A*

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

Next Resolution Number: 2026-05

OPEN SESSION: 1:00 P.M.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. 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)
4. REPORTS
 - A. General Manager
 - B. May Carp Raffle Draw
 - C. Committee - the following committees met since the last regular Board meeting:
 1. 05/27/2026 – Budget & Finance (Directors Lee & Ludecke)
 2. 05/28/2026 – Operations Committee (Directors Bradford & Lee)
5. CONSENT CALENDAR
 - A. Minutes of a Special Meeting on May 19, 2026.
 - B. Minutes of a Regular Meeting on May 21, 2026.
 - C. Warrant List dated 05/28/2026 in the amount of \$16,835.47.
 - D. Increase of GM Salary to Step 3 of the Compensation Schedule.
 - E. General Manager Employment Agreement - Amendment 1.
6. BUSINESS
 - A. PRESENTATION ONLY: US ROWING SPECIAL EVENT REPORT FROM HUECO TANKS
 - B. OPERATIONS COMMITTEE (DIRECTORS LEE AND BRADFORD) RECOMMENDS THE FULL BOARD'S DISCUSSION AND POSSIBLE APPROVAL OF DOCKWALKERS SPECIAL EVENT APPLICATION.
 - C. PUBLIC HEARING: RESOLUTION 2026-05 "A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2026 TO THE DISTRICT'S CONTINGENCY RESERVE ACCOUNT AND APPROVING THE DISTRICT'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026." FOR FULL BOARD REVIEW AND POSSIBLE APPROVAL.

7. ITEMS REMOVED FROM CONSENT AND PLACED ON BUSINESS
8. ANNOUNCEMENTS
9. DIRECTOR COMMENTS
10. CLOSED SESSION
None.
11. ADJOURNMENT

NEXT MEETING: Open Session at 1:00 P.M.
Thursday, June 18, 2026
40524 Lakeview Drive
Big Bear Lake, CA 92315



Elsa Donoho, Office Manager
Secretary to the Board of
Big Bear Municipal Water District

PLEASE NOTE:

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

Five (5) minutes may be allotted to each speaker for an item on the agenda and three (3) minutes may be allotted to each speaker for an item that is not on the agenda up to a maximum of thirty minutes for each subject matter. A speaker who utilizes a translator, except if the speaker uses simultaneous translation equipment, shall receive twice the time allotted for a speaker that does not utilize a translator. (Cal. Gov. Code § 54954.3.)

No disruptive conduct shall be permitted at any Board meeting. Persistence in boisterous or disruptive conduct (including but not limited to what the general public would consider profane, explicit, or obscene language) shall be grounds for a summary termination, by the President, of that person's privilege to address the Board and the President may take such other actions in accordance with the Brown Act including, but not limited to, clearing the room of those willfully interrupting the meeting. (Cal. Gov. Code § 54957.9)

Individuals should contact the General Manager or designee if he/she requires disability-related accommodation or modifications, including auxiliary aids and services, in order to participate in the Board meeting. (Government Code 54954.2)

*MINUTES OF A SPECIAL MEETING OF
BIG BEAR MUNICIPAL WATER DISTRICT
HELD ON TUESDAY, May 19, 2026*

1. OPEN SESSION

President Bradford opened the Special Board meeting at 9:00 AM at the Big Bear Municipal Water District located at 40524 Lakeview Drive, Big Bear Lake, CA 92315 on Tuesday, May 19, 2026.

BOARD MEMBERS PRESENT:

Steve Ludecke, Vice President
Craig Brewster, Director
Mark Lee, Director
Tom Bradford, President
Craig Peterson, Vice President

2. PLEDGE OF ALLEGIANCE

Tom Bradford, President

3. PUBLIC FORUM

None.

4. BUSINESS

None.

5. CLOSED SESSION

The Board of Directors discussed the following item in Closed Session and no reportable action was taken.

- A. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (GOVERNMENT CODE SECTION 59557)
TITLE: GENERAL MANAGER**

6. ADJOURN

There being no further business, the meeting was adjourned at 10:35 AM .

DATE AND TIME OF NEXT MEETING:

Date: 05/21/2026
Location: 40524 Lakeview Drive
Big Bear Lake, CA 92315
Time: 1:00 PM

Elsa Donoho, Office Manager
Secretary to the Board of
Big Bear Municipal Water District

[SEAL]

DRAFT

**MINUTES OF A REGULAR MEETING OF
BIG BEAR MUNICIPAL WATER DISTRICT
HELD ON THURSDAY, May 21, 2026**

1. OPEN SESSION

President Bradford opened the regularly scheduled Board meeting at 1:00 PM at the Big Bear Municipal Water District located at 40524 Lakeview Drive, Big Bear Lake, CA 92315 on Thursday May 21, 2026.

BOARD MEMBERS PRESENT:

Craig Brewster, Director
Steve Ludecke, Vice President
Tom Bradford, President
Mark Lee, Director
Craig Peterson, Director

2. PLEDGE OF ALLEGIANCE

Tom Bradford, President

3. PUBLIC FORUM

Daniel Gulbransen, resident of Big Bear Lake, made a public comment about his concerns over local public corruption. He stated "Things are starting to happen, its about time, ". He stated that the attorney general of CA is not doing anything and the governor and his wife are corrupt and he hopes that they go to jail. He stated that there was an arrest made for a culprit in orange county recently.

4. REPORTS

- A.** General Manager Jared Cheek reported that the lake level is down 6 feet 2 inches, consistent with year-over-year pattern. He also reported that launch activity is increasing, with 735 vessels launched so far this season and 86 decontaminations completed.

Mr. Cheek attended the weekly virtual meeting with Hydro JPA partners for SAHWA. He attended the CSDA Special District Leadership Academy (SDLA) conference with Directors Brewster, Ludecke, and Peterson. He said the time was well spent and very informational.

Mr. Cheek attended the Association of San Bernardino County Special Districts meeting and plans to attend future meetings when availability allows.

Mr. Cheek attended a General Manager breakfast at San Bernardino Municipal Water Department in San Bernardino. He reported that multiple Aquatic Invasive Species/WIT trainings were held since the last board meeting, which were in-person led by Drew Pappas, Lake Operations Manager, and Administrative staff for marina personnel as well as District staff.

District staff hosted a booth at Bear Valley Electric Service's Earth Day to promote public awareness for lake health.

Maintenance staff completed the re-roofing of the West Ramp facilities in-house. He is appreciative that we can do these types of services in-house and not have to contract them out.

Mr. Cheek reported that additional interviews for seasonal employment were conducted and offer letters have been sent.

Mr. Cheek reported that the U.S. Rowing special event wrapped up restoration activities in preparation for Memorial Day weekend and that the overall event went well.

5. CONSENT CALENDAR

PUBLIC FORUM

None.

- A. Minutes of a Regular Meeting on May 7, 2026.
- B. Warrant List dated 05/12/2026 in the amount of \$63,207.80.

Discussion: No comments were made.

With a motion made by Vice President Ludecke and seconded by Director Brewster, the consent calendar with a change to item 5A, Minutes of a Regular Meeting on May 7, 2026, to read in section 4B "President Bradford reported we will talk about the Operations Committee within Business Item 6B." was approved unanimously:

AYES: Bradford, Brewster, Lee, Ludecke, Peterson

NO: -

ABSTAIN: -

6. BUSINESS

A. PRESENTATION ONLY: BIG BEAR AREA REGIONAL WASTEWATER AGENCY TO UPDATE THE BOARD ON THE STATUS OF BBARWA'S WATER RECLAMATION EFFORTS

PUBLIC FORUM

None.

DISCUSSION

- a. David Lawrence, General Manager of the Big Bear Area Regional Wastewater Agency (BBARWA), was introduced by Jared Cheek and provided an update on BBARWA's Replenish Big Bear water reclamation efforts. Mr. Lawrence thanked the Board for its financial and staff support, stating it has had a significant positive impact on advancing the project. He explained that the agency is modifying its approach to Replenish Big Bear by moving from the original proposal to a phased implementation due to greater interest/support for a more limited scope. Phase 1 will consist of the Greenspot Recharge Project in the Erwin Lake area, and Phase 2 will still involve sending program water to Big Bear Lake and Sand Canyon for additional recharge at a later time.

Mr. Lawrence described the Phase 1 project as a groundwater recharge effort at a site in Erwin Lake off of State lane that was previously studied in 2004. This location is above existing CSD and DWP wells, which would benefit from recharge. He said that BBARWA's role is limited to recharge and not water supply. The agency is currently in escrow to acquire the property, of which approximately 3.5 acres are needed for recharge, with the remaining land would potentially be declared surplus but that is not decided. The project will finish an existing 6-inch pipeline with an 8-inch pipeline and construct a spreading ground approximately 3.5 feet deep. The system is expected to recharge about 500 acre-feet annually over roughly nine months each year, excluding winter. Although a smaller footprint than the original proposal, he said that the project is expected to provide the same overall benefit.

Board members asked questions regarding water quality, potential uses, and infrastructure. Mr. Lawrence confirmed that water quality standards will be consistent with those required for discharge to the lake. President Bradford suggested that they consider supplying water to a nearby county park on Hatchery. Discussion occurred regarding the pipeline size and DWP's ability to send water to Sand Canyon.

Mr. Lawrence said that the project would be permitted similarly to BBARWA's Lucerne Valley disposal operations. He also said that the property acquisition had been approved in closed session, requiring a minimum 4/5 vote, so he could not confirm which votes were made.

Mr. Lawrence reported the total estimated project cost at \$88.7 million and confirmed the recharge site would be secured to prevent wildlife access. Director Brewster asked about any potential fee/rate impacts, Mr. Lawrence said that is not yet determined and BBARWA's finance team is scheduled to meet in August.

Presentation only, no Board action needed.

B. DISCUSSION AND POSSIBLE ACTION OF JOINT EXERCISE OF POWERS AGREEMENT CREATING THE SANTA ANA WATERSHED HYDRO AUTHORITY (SAWHA)

PUBLIC FORUM

Daniel Gulbransen, resident of Big bear Lake, expressed criticism of the City's actions, which he said are inappropriate and has concerns about financial accountability. He mentioned a forensic audit related to expenditures. He said Chief Willis' spouse is involved in a legal matter with the Department of Water and Power. He also commented that there are too many local hotel operations and he has concerns about racism in the community.

Jeff Cooper, Pleasure Point Marina, asked if this was the Authority that had been previously discussed, and the Board confirmed and he believes the Authority is a good decision for the District.

DISCUSSION

- a. General Manager Jared Cheek said that this item had been presented at the previous meeting May 7th, where a motion was made to approve the agreement as originally written. He stated the document before the Board today is the final, executable version, with only minor revisions made, primarily cleanup items, as detailed in the staff report. Notable changes include a terminology update from “agreement” to “authority” and clarification on how services will be provided to Fontana. Vice President Ludecke asked whether the revisions were primarily grammatical rather than substantive and asked if staff and counsel was comfortable with the changes. Counsel confirmed that the revisions do not alter the substance of the contract.

With a motion made by Vice President Ludecke and seconded by Director Lee, the motion to approve the Joint Exercise of Powers Agreement creating the Santa Ana Watershed Hydro Authority as written was approved:

AYES: Bradford, Brewster, Lee, Ludecke, Peterson

NO:

ABSTAIN: -

C. CONSIDER APPROVAL OF AIRWAVE INVOICE FOR RADIO REPEATER AND LICENSE

PUBLIC FORUM

None.

DISCUSSION

- a. General Manager Jared Cheek explained that radio coverage for operations staff on the lake has been an ongoing issue for many years and funding for radio improvements was included in the current fiscal year FY26 budget.

Lake Operations Manager, Drew Pappas, reported that the existing repeater, located at the west ramp and estimated to date back to 2014, is inadequate, particularly with communication gaps on the east end of the lake. To address these issues, staff proposed replacing the existing west-side repeater and installing an additional repeater on the east end in the future to eliminate dead zones and improve overall coverage. He emphasized the importance of reliable communication for operations and public safety. The project is within the approved fiscal year budget and includes a simulcast license allowing up to two repeaters, with a one-time fee and a 10-year frequency license term.

President Bradford asked the estimated lifespan of the equipment, Drew stated approximately 10 to 15 years with continuous use however the lake only uses the radios during the season so about half the year.

With a motion made by Director Brewster and seconded by Director Peterson, the motion to approve Airwave Invoice for Radio Repeater and License the was approved:

AYES: Bradford, Brewster, Lee, Ludecke, Peterson

NO:

ABSTAIN: -

D. SECOND DRAFT BUDGET FY2026-27 REVIEW & DISCUSSION

PUBLIC FORUM

None.

DISCUSSION

- a. General Manager Jared Cheek presented the second reading of the budget and highlighted updates made since the prior version. He reviewed revisions made, including updated language on page 9 related to salaries and benefits to improve clarity, adjustments on page 17 to retirement and group insurance figures reflecting updated CalPERS unfunded liability information and projections for the upcoming fiscal year, and changes on page 24 to fund balances to incorporate a newly identified emergency reserve fund.

Vice President Ludecke requested clarification regarding the SAWHA fund title and fund balance page.

Mr. Cheek also discussed the potential cost of developing a strategic plan, which he suggested a proposed budget of approximately \$45,000 for, with the intent to issue a request for proposals (RFP) if approved. He said this process often attracts smaller consulting firms. The board agreed to add funds for this consulting to the next and final Budget.

Review & Discussion only, no Board action needed.

E. RESOLUTION 2026-04 "FY 27 COMPENSATION SCHEDULE" EXHIBIT A (FULL TIME) AND EXHIBIT B (SEASONAL) FOR FULL BOARD APPROVAL.

PUBLIC FORUM

None.

DISCUSSION

- a. General Manager Jared Cheek stated that as a part of annual budget process the District evaluates annual CPI and follows the administrative code on how its calculated. This past year, the COLA is 3.4% average.

Vice President Ludecke asked if there were no more increases and Mr. Cheek confirmed this is the COLA amount. VP Ludecke also asked about the layout of the document and

how the titles were ordered. Mr. Cheek confirmed that the current alphabetical format reflects standard industry practices.

With a motion made by Vice President Ludecke and seconded by Director Peterson, the motion to approve Resolution 2026-04 "FY 27 Compensation Schedule" was approved:

AYES: Bradford, Brewster, Lee, Ludecke, Peterson

NO:

ABSTAIN: -

7. ITEMS REMOVED FROM CONSENT CALENDAR

None.

8. ANNOUNCEMENTS

General Manager Jared Cheek announced that the West Launch Ramp will open on Saturday and remain open through Labor Day. While the District's main office will be closed on Monday 5/25, both Lake Patrol and launch ramp operations will remain open. Beginning Saturday 5/24, West Ramp will operate from 6:00 a.m. to 3:00 p.m. and East Ramp will operate from 6:00 a.m. to 7:00 p.m. Staff will also remain on-site for an additional half hour after sunset to issue vessel bands as needed.

9. DIRECTOR COMMENTS

Vice President Ludecke commented on the launch ramp operating hours, he observed three boaters waiting to launch before 7:00 a.m the other day. He also reported that the Board's recent training session was valuable and informative and encouraged all Board members to participate in Special District Leadership Academy (SDLA) training.

President Bradford reported that water quality conditions on the lake have begun to improve and expressed his satisfaction with the current water quality.

10. CLOSED SESSION

None.

11. ADJOURN

There being no further business, the meeting was adjourned at 1:56 PM.

DATE AND TIME OF NEXT MEETING:

Date: 06/04/2026
Location: 40524 Lakeview Drive
Big Bear Lake, CA 92315
Time: 1:00 PM

Elsa Donoho, Office Manager
Secretary to the Board of
Big Bear Municipal Water District

[SEAL]

DRAFT

8:17 AM

05/28/26

Big Bear MWD Warrant List Detail May 13 - 28, 2026

Num	Type	Date	Name	Account	Paid Amount
162949	Bill Pmt -Check	05/21/2026	AMAZON CAPITAL SERVICES	1001-01 · Accounts Payable	
19M7-T...	Bill	04/10/2026		5506-44 · OPS-Com/Radio - Handhelds	-129.57
16W1-9...	Bill	05/01/2026		5503-01 · ADMIN-Office Supplies-Office	-24.56
1LKV-K...	Bill	05/12/2026		5570-41 · OPS-Equipment	-69.79
1QVJ-J...	Bill	05/13/2026		5570-44 · OPS-First Aid Expense (WC)	-350.28
1FNV-...	Bill	05/15/2026		5570-44 · OPS-First Aid Expense (WC)	-195.44
TOTAL					-769.64
162950	Bill Pmt -Check	05/21/2026	ASBCSD	1001-01 · Accounts Payable	
510	Bill	05/13/2026		5509-02 · ADMIN-Memberships CSDA	-138.00
TOTAL					-138.00
162951	Bill Pmt -Check	05/21/2026	BIG BEAR DISPOSAL	1001-01 · Accounts Payable	
000013...	Bill	05/01/2026		5507-41 · OPS-Utilities-Main Office	-411.99
TOTAL					-411.99
162952	Bill Pmt -Check	05/21/2026	BUTCHER'S BLOCK AND BUILDING ...	1001-01 · Accounts Payable	
2605-91...	Bill	05/11/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-25.26
2605-91...	Bill	05/11/2026		5630-31 · MAINT-Bldg/Facil Maint/Rep-Shop	-31.23
TOTAL					-56.49
EFT	Bill Pmt -Check	05/22/2026	BVE (EFT)	1001-01 · Accounts Payable	
050520...	Bill	05/05/2026		5507-41 · OPS-Utilities-Main Office	-510.82
050520...	Bill	05/05/2026		5507-41 · OPS-Utilities-Main Office	-1,619.14
TOTAL					-2,129.96
162953	Bill Pmt -Check	05/21/2026	COMPUTER VILLAGE	1001-01 · Accounts Payable	
24923	Bill	05/14/2026		5620-10 · ADMIN-Equip Maintenance	-150.00
				5509-13 · ADMIN - Microsoft 365 Subscript	-365.40
				5505-01 · ADMIN-Phones Local/Hardware/Rep	-248.40
TOTAL					-763.80
162954	Bill Pmt -Check	05/21/2026	CSB DEPT OF INNOVATION & TECH...	1001-01 · Accounts Payable	
32115	Bill	03/31/2026		5506-41 · OPS-Radio Service Contract	-237.16
TOTAL					-237.16
162955	Bill Pmt -Check	05/21/2026	CSB WATER AND SANITATION	1001-01 · Accounts Payable	
551241	Bill	04/30/2026		5507-43 · OPS-Utilities-Ramps	-137.38
551271	Bill	04/30/2026		5507-43 · OPS-Utilities-Ramps	-137.38
TOTAL					-274.76
162956	Bill Pmt -Check	05/21/2026	DONOHO ELSA (REIMBURSE)	1001-01 · Accounts Payable	
05/19/2...	Bill	05/14/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
162957	Bill Pmt -Check	05/21/2026	DWP-CITY OF BIG BEAR LAKE	1001-01 · Accounts Payable	
051220...	Bill	05/12/2026		5507-43 · OPS-Utilities-Ramps	-216.94
051220...	Bill	05/12/2026		5507-41 · OPS-Utilities-Main Office	-135.67
TOTAL					-352.61

8:17 AM

05/28/26

**Big Bear MWD
Warrant List Detail
May 13 - 28, 2026**

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
162958	Bill Pmt -Check	05/21/2026	EGERER GAGE (REIMBURSE)	1001-01 · Accounts Payable	
05/18/2...	Bill	05/14/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
162959	Bill Pmt -Check	05/21/2026	FEDEX	1001-01 · Accounts Payable	
9-299-1...	Bill	05/15/2026		5650-02 · WATER-Watershed Mgt Equip&Maint	-18.30
TOTAL					-18.30
EFT	Bill Pmt -Check	05/22/2026	FRONTIER (EFT)	1001-01 · Accounts Payable	
909866...	Bill	05/01/2026		5505-02 · ADMIN-Phones Ramps Local Svc	-429.81
909866...	Bill	05/01/2026		5505-02 · ADMIN-Phones Ramps Local Svc	-239.32
909866...	Bill	05/01/2026		5505-01 · ADMIN-Phones Local/Hardware/Rep	-984.94
TOTAL					-1,654.07
162960	Bill Pmt -Check	05/21/2026	GEI CONSULTANTS INC	1001-01 · Accounts Payable	
003201...	Bill	05/12/2026		6000-18 · Lake Impr- Lake Wide EIR Conslt	-1,784.25
TOTAL					-1,784.25
162961	Bill Pmt -Check	05/21/2026	KENT MICHAEL (REIMBURSE)	1001-01 · Accounts Payable	
edu rei...	Bill	05/13/2026		5570-03 · ADMIN-Training/Seminars-Empl	-2,970.00
TOTAL					-2,970.00
162962	Bill Pmt -Check	05/21/2026	MERCURY MARINE	1001-01 · Accounts Payable	
14539660	Bill	04/23/2026		5580-41 · OPS-Boat Maintenance-Patrol	-558.10
14560236	Bill	05/06/2026		5580-41 · OPS-Boat Maintenance-Patrol	-558.36
14561165	Bill	05/06/2026		5580-41 · OPS-Boat Maintenance-Patrol	-279.34
14562500	Bill	05/07/2026		5580-41 · OPS-Boat Maintenance-Patrol	-185.85
14563706	Bill	05/07/2026		5580-41 · OPS-Boat Maintenance-Patrol	-127.68
14560931	Bill	05/13/2026		5580-41 · OPS-Boat Maintenance-Patrol	-267.02
14570984	Bill	05/13/2026		5580-41 · OPS-Boat Maintenance-Patrol	-344.53
TOTAL					-2,320.88
162963	Bill Pmt -Check	05/21/2026	NAPA AUTO PARTS	1001-01 · Accounts Payable	
680732	Bill	05/08/2026	NAPA AUTO PARTS	2200-00 · Accounts Payable Liability 5600-31 · MAINT-Vehicle Maint-ON ROAD	3.10 -155.07
TOTAL					-151.97
162964	Bill Pmt -Check	05/21/2026	OWL TELEPHONE EXCHANGE	1001-01 · Accounts Payable	
1665	Bill	05/15/2026		5506-41 · OPS-Radio Service Contract	-200.00
TOTAL					-200.00
162965	Bill Pmt -Check	05/21/2026	QUILL LLC	1001-01 · Accounts Payable	
48762186	Bill	04/30/2026		5503-01 · ADMIN-Office Supplies-Office	-442.49
48776851	Bill	05/01/2026		5503-01 · ADMIN-Office Supplies-Office	-248.32
TOTAL					-690.81
162966	Bill Pmt -Check	05/21/2026	RABAGO CATRINA (REIMBURSE)	1001-01 · Accounts Payable	
05/28/2...	Bill	05/14/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00

8:17 AM

05/28/26

Big Bear MWD
Warrant List Detail
 May 13 - 28, 2026

Num	Type	Date	Name	Account	Paid Amount
162967	Bill Pmt -Check	05/21/2026	ROJAS LEO (REIMBURSE)	1001-01 · Accounts Payable	
05/23/2...	Bill	05/18/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
EFT	Bill Pmt -Check	05/22/2026	SPECTRUM BUSINESS (EFT)	1001-01 · Accounts Payable	
170406...	Bill	05/01/2026		5505-08 · ADMIN-Internet Main Office	-236.03
TOTAL					-236.03
162968	Bill Pmt -Check	05/21/2026	VEIT LLC / VISUAL EDGE	1001-01 · Accounts Payable	
24AR35...	Bill	05/18/2026		5620-13 · ADMIN-Copier Copy Counts	-301.78
TOTAL					-301.78
162969	Bill Pmt -Check	05/21/2026	WEST MARINE PRO	1001-01 · Accounts Payable	
4385696	Bill	04/14/2026		5580-40 · OPS-Boat Maintenance	-222.14
4530744	Bill	05/05/2026		5580-41 · OPS-Boat Maintenance-Patrol	-633.98
4585108	Bill	05/15/2026		5506-43 · OPS-Com/Radio - Mobiles	-191.56
TOTAL					-1,047.68
162970	Bill Pmt -Check	05/21/2026	YSI INC	1001-01 · Accounts Payable	
1205260	Bill	05/11/2026		5530-22 · WATER-TMDL MAINT/EQUIP	-125.29
TOTAL					-125.29

8:19 AM

05/28/26

Accrual Basis

Big Bear MWD
Warrant List Total
As of May 28, 2026

Type	Num	Date	Name	Memo	Amount
1001-01 · Accounts Payable					
Bill Pmt...	162949	05/21/2026	AMAZON CAPITAL SERVICES		-769.64
Bill Pmt...	162950	05/21/2026	ASBCSD		-138.00
Bill Pmt...	162951	05/21/2026	BIG BEAR DISPOSAL	10176-001 UTIL-MAIN	-411.99
Bill Pmt...	162952	05/21/2026	BUTCHER'S BLOCK AND BUILDIN...	101410	-56.49
Bill Pmt...	EFT	05/22/2026	BVE (EFT)		-2,129.96
Bill Pmt...	162953	05/21/2026	COMPUTER VILLAGE		-763.80
Bill Pmt...	162954	05/21/2026	CSB DEPT OF INNOVATION & TE...		-237.16
Bill Pmt...	162955	05/21/2026	CSB WATER AND SANITATION		-274.76
Bill Pmt...	162956	05/21/2026	DONOHO ELSA (REIMBURSE)		-50.00
Bill Pmt...	162957	05/21/2026	DWP-CITY OF BIG BEAR LAKE	UTILITIES	-352.61
Bill Pmt...	162958	05/21/2026	EGERER GAGE (REIMBURSE)		-50.00
Bill Pmt...	162959	05/21/2026	FEDEX	ACCT 1053-1905-3	-18.30
Bill Pmt...	EFT	05/22/2026	FRONTIER (EFT)		-1,654.07
Bill Pmt...	162960	05/21/2026	GEI CONSULTANTS INC		-1,784.25
Bill Pmt...	162961	05/21/2026	KENT MICHAEL (REIMBURSE)		-2,970.00
Bill Pmt...	162962	05/21/2026	MERCURY MARINE		-2,320.88
Bill Pmt...	162963	05/21/2026	NAPA AUTO PARTS	2800	-151.97
Bill Pmt...	162964	05/21/2026	OWL TELEPHONE EXCHANGE		-200.00
Bill Pmt...	162965	05/21/2026	QUILL LLC	C181504 OFFICE SUPPLIES	-690.81
Bill Pmt...	162966	05/21/2026	RABAGO CATRINA (REIMBURSE)		-50.00
Bill Pmt...	162967	05/21/2026	ROJAS LEO (REIMBURSE)		-50.00
Bill Pmt...	EFT	05/22/2026	SPECTRUM BUSINESS (EFT)	8245100830140741 PHONE-WEB	-236.03
Bill Pmt...	162968	05/21/2026	VEIT LLC / VISUAL EDGE	CON13364-IMS-01	-301.78
Bill Pmt...	162969	05/21/2026	WEST MARINE PRO		-1,047.68
Bill Pmt...	162970	05/21/2026	YSI INC		-125.29
Total 1001-01 · Accounts Payable					-16,835.47
TOTAL					-16,835.47

**AMENDMENT NO. 1
BIG BEAR MUNICIPAL WATER DISTRICT
EMPLOYMENT AGREEMENT BETWEEN BIG BEAR MUNICIPAL WATER DISTRICT AND
JARED CHEEK**

As of June 4, 2026, the **Big Bear Municipal Water District** (hereinafter "Employer") and **Jared Cheek** (hereinafter "Cheek") agree as follows:

1. Purpose

This amendment modifies the employment agreement dated June 20, 2024 ("Original Agreement").

2. Amendments

Section V, A. of the Original Agreement is amended to read:

"A. Automobile, Cell Phone, Cell Service, and Laptop/PC

The District shall furnish Cheek with a 4-wheel drive vehicle, for emergency response, travel to and from work and any other travel related to District business. Cheek may use the vehicle for personal errands. Cheek agrees to obtain any necessary insurance riders covering non-District passengers. Furthermore, Cheek shall indemnify, defend, and hold the District harmless from and against any and all claims, damages, losses, liabilities, costs, and expenses (including reasonable attorneys' fees) arising from or related to his personal use of the District vehicle. The District shall provide the General Manager with a laptop or equivalent capable of accessing the District's IT system remotely. District shall provide a cell phone with voice and data service to be used primarily for District business."

Section VI of the Original Agreement is amended to read:

"A. Termination for Cause

At any time, the District's Board of Directors may terminate Cheek as GM for cause. Termination shall be for "cause" if the Board determines, in its sole discretion, Cheek has: (1) acted in bad faith, which is defined as a dishonest or deceptive action or omission that misleads, deceives, or causes harm to the District ; (2) refused or failed to act in accordance with any specific direction, policies, or order of the Board of Directors, provided such direction, policies, or order is lawful and within the scope of the GM's duties; (3) engaged in misconduct or dishonesty;; (4) been convicted of a crime involving dishonesty, breach of trust, physical or emotional harm to any person; or other felony charge; or (5) breached any material term of this Agreement, including a sustained pattern of inadequate or incompetent performance after being provided written notice and a reasonable opportunity to improve.

In the event of termination for cause, Cheek shall not be entitled to Severance Pay. Upon termination for cause, Cheek shall only be entitled to receive all compensation earned but unpaid, for actual work performed as of the date of termination, as well as any accrued but unpaid time off, including any accrued sick or administrative leave, in accordance with law and with District policies.

B. Termination Without Cause

In the event that Cheek is terminated without cause, the District shall provide compensation to Cheek equivalent to the value of 12 months' of his salary, paid on regular paydays during the 12-month severance period. The District will also continue to provide to the GM all existing health benefits then being provided to him for 12 months, or until he secures other coverage, whichever occurs first. The salary and benefits to be paid upon termination without cause, as described in this paragraph, is referred to collectively as "Severance Pay").

The General Manager shall not be terminated 90 days before or 180 days after the seating of an elected Board member by the Board of Directors. The General Manager shall not resign 90 days before or 180 days after the seating of an elected Board member. Termination of the General Manager shall require a minimum 4/5 Board Vote.

In the event the Board votes to terminate the General Manager's employment, the General Manager will be given the option to resign instead, and receive the same severance pay as described in Section VI, B. "

C. Resignation

If Cheek desires to resign his position as GM, he may do so by providing the Board of Directors with at least sixty (60) days' written notice of resignation. In the event of resignation, other than described in Section VI-B "Termination Without Cause", Cheek shall not be entitled to any Severance Pay.

In the event of a resignation, the Board may elect to accept the resignation immediately, or at a date sooner than the end of the sixty-day notice period. In such case, the Board will pay out the GM compensation in lieu of the remainder of the notice period.

3. Other

Except as provided herein, the Original Agreement is affirmed.

Dated: June 4, 2026

Dated: June 4, 2026

By: _____
Jared Cheek
General Manager

By: _____
Thomas Bradford
President, Board of Directors

APPROVED AS TO FORM:

Dated: June 4, 2026

By: _____
Alex Lemieux
District Counsel

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

MEETING DATE: June 4, 2026

AGENDA ITEM: 6A

SUBJECT:

PRESENTATION ONLY: US ROWING SPECIAL EVENT REPORT FROM HUECO TANKS

RECOMMENDATION:

Receive a presentation from Hueco Tanks regarding the recent US Rowing Special Event held on Big Bear Lake.

DISCUSSION/FINDINGS:

At its January 26, 2026 meeting, the Operations Committee recommended that due to the event being the first of its kind for the District, the event organizer return following the conclusion of the event to provide a summary of operations and outcomes. This presentation will also provide the Board an opportunity to offer feedback regarding the event.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None

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

MEETING DATE: June 4, 2026

AGENDA ITEM: 6B

SUBJECT:

OPERATIONS COMMITTEE (DIRECTORS LEE AND BRADFORD) RECOMMENDS THE FULL BOARD'S DISCUSSION AND POSSIBLE APPROVAL OF DOCKWALKERS SPECIAL EVENT APPLICATION.

RECOMMENDATION:

The Operations Committee will have a recommendation for the Dockwalker Special Event for the full Board's consideration and possible approval.

DISCUSSION/FINDINGS:

The following Special Event Permit application has been submitted for review by the Operations Committee:

Applicant: SoCal Mountains Foundation

Event: Dockwalker Boater Oil Education

Dates: June 6, 13,20,27; July 11, 18,25; August 1, 8, 15, 22, 29

There has been a change in dates added to the scope of this event from previous years. The application is attached.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None



Big Bear Municipal Water District
Lake Management

APPLICATION

EXHIBIT A

Event Name: Dockwalker Boater Oil Education	Date of Application: 05/13/2026
Company Name: Southern California Mountains Foundation	E-mail: wmcilroy@mountainsfoundation.org
Mailing Address: 1355 W 26th Street, San Bernardino, CA 92405	Primary Contact: Wayne McIlroy
Business Phone: 909-340-0104	Cell Phone: 761-261-2223

EVENT On-Site Contact Name: Sydney Harworth / Angela Saldana	EVENT On-Site Contact Cell: 909-771-4036 / 909-751-5814
THE PERSON LISTED AS THE EVENT ON-SITE CONTACT MUST BE AVAILABLE BEFORE AND DURING EVENT WITH AUTHORITY TO CONTROL EVENT	

July 11, 18, 25 August 1, 8, 15, 22, 29

DATE OF EVENT: May 30th, June 6, 13, 20, 27,	LOCATION OF EVENT: East Public Launch Ramp
---	---

TYPE OF EVENT: <input type="checkbox"/> FISHING <input checked="" type="checkbox"/> BOATING <input type="checkbox"/> COMPETITION <input type="checkbox"/> ENTERTAINMENT <input checked="" type="checkbox"/> OTHER
--

START TIME OF EVENT: 8:30am	END TIME OF EVENT: 1:30pm
------------------------------------	----------------------------------

DESCRIBE EVENT IN DETAIL (ATTACH ADDITIONAL SHEETS IF NECESSARY):

At our booth, we will distribute boater kits that include essential tools and information for boaters, while also providing educational resources on the importance of recycling motor oil and maintaining clean waterways. These kits will feature guidelines on proper disposal methods, tips for minimizing environmental impact, and materials promoting best practices for sustainable boating. Our goal is to raise awareness among boaters about their role in protecting aquatic ecosystems and to encourage responsible behavior that contributes to cleaner, healthier waterways.

Estimated Number of Participants: 3-4	Estimated Number of Spectators:
Method of Limiting Attendance: Line control	Method of Trash Collection and Disposal: We will clean up
Proposed First-Aid Services: N/A	Proposed Security Services: N/A
Proposed Fire Protection Services: N/A	Proposed Sanitation Services: N/A
Parking Arrangements: 1 vehicle	Perimeter Control: N/A



Big Bear Municipal Water District
Lake Management

FEE SCHEDULE
EXHIBIT B

All fees are due and payable by cash, check, Visa, or MasterCard, prior to the issuance of the event permit.

Administrative Fee DUE AT TIME OF APPLICATION

Non Commercial Event	\$100.00	Per Event (Must provide IRS form 990)
Commercial Event	\$300.00	Per Event

Deposit Fee DUE NO LATER THAN 30 DAYS PRIOR TO EVENT DATE

Deposit	\$500.00	Per Event (refundable less any applicable fees and District expenses)
---------	----------	--

Angler Fee DUE UPON RECEIPT OF INVOICE AT CLOSE OF EVENT

Fishing Events	\$15.00	Per Angler or \$500.00 (whichever is greater)
----------------	---------	--

Additional Fees billed as needed

*Lake Patrol of Work Boat Services	\$130.00	Per Hour (one hour minimum if boat is needed)
*Each Additional Staff Person	\$55.00	Per 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.

GROUP SPECIAL EVENTS

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.

Conditions

The Permittee shall comply with the conditions set forth on EVENT attachment A, EXHIBIT A, EXHIBIT B both attached hereto and EXHIBIT C (if applicable) and hereby incorporated by this reference.

<i>Wayne McIlroy</i>	Wayne McIlroy	SCMF	5/13/26
Applicant's Signature	Printed Name	Representative of	Date

<p>BIG BEAR MUNICIPAL WATER DISTRICT REPORT TO BOARD OF DIRECTORS</p>
--

MEETING DATE: June 4, 2026

AGENDA ITEM: 6C

SUBJECT:

PUBLIC HEARING: RESOLUTION 2026-05 "A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2026 TO THE DISTRICT'S CONTINGENCY RESERVE ACCOUNT AND APPROVING THE DISTRICT'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026." FOR FULL BOARD REVIEW AND POSSIBLE APPROVAL.

RECOMMENDATION:

The full Board hold a public hearing and possibly adopt Resolution No. 2026-05, " A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2026 TO THE DISTRICT'S CONTINGENCY RESERVE ACCOUNT AND APPROVING THE DISTRICT'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026."

DISCUSSION/FINDINGS:

Pursuant to the District's Administrative Code, the District annually prepares a budget for review, approval, and adoption prior to June 30.

On April 28, 2026, the Budget and Finance Committee met with staff to review and discuss the proposed Fiscal Year 2026-27 Budget. The full Board subsequently reviewed the first draft budget at its May 7, 2026 regular meeting and a revised draft at its May 21, 2026 regular meeting.

Since the May 21 review, staff has incorporated several revisions, including updates to the Fund Balance table, correction of references from the Santa Ana Watershed Hydro Alliance to the Santa Ana Watershed Hydro Authority, and increased expenditures to reflect the Board's desire to develop a Strategic Plan during Fiscal Year 2026-27.

The proposed Fiscal Year 2026-27 Budget is attached for the Board's review and consideration.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None.

BIG BEAR MUNICIPAL WATER DISTRICT

BUDGET

FISCAL YEAR 2026-27

FOR MANAGEMENT OF BIG BEAR LAKE



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

Prepared by:

General Manager, Jared Cheek
Office Manager, Elsa Donoho
Assistant Financial Officer, Mike Schermer

District Business Offices:

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



BIG BEAR MUNICIPAL WATER DISTRICT

FORMATION

Established in 1964 under the Municipal Water Code of 1911

MISSION

To maintain Big Bear Lake for Recreation and Wildlife.

BOARD OF DIRECTORS

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

MANAGEMENT

Jared Cheek - General Manager
Elsa Donoho – Office Manager
Drew Pappas – Lake Operations Manager
Jim Cummings – Facility Manager

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

EST. 1964

Table of Contents

INTRODUCTION	3
Board of Directors	3
Organizational Chart	4
A Message from the MWD.....	5
Grant Opportunities/ Community Contributions.....	6
Who we are	7
BUDGET SUMMARY	10
Overall General Fund Operating Budget Summary	10
Revenue and Expense Pie Chart	11
General Fund Revenue.....	11
General Fund- Revenue History	13
Boat Permit Revenue History.....	14
PROGRAM BUDGETS	15
Program Descriptions.....	15
Administration	15
Water Resources/ Fisheries	15
Maintenance	16
Operations	16
DESIGNATED FUNDS	20
Fund Descriptions	21
Fiscal Year-End Fund Balance.....	24
Debt Service	25
Capital Improvement Fund	26
Capital Replacement Schedule	27
Contamination Cleanup Project.....	27
Dam Repair Fund Projects.....	29
Fish Fund	29
Invasive Species (Docks) Funds	31
Lake Improvement Fund	32
Rathbun Creek Restoration.....	33
Santa Ana Watershed Hydro Authority (SAWHA) JPA Fund	34
RESOLUTIONS	36
Approving Budget and Annual Appropriations Limit.....	
Establishing Employee Compensation	
Restating Investment Policy.....	

INTRODUCTION

Board of Directors



Steve Ludecke, Division 1
Vice President



Craig Peterson, Division 2
Director



Craig Brewster, Division 3
Director



Mark Lee, Division 4
Director



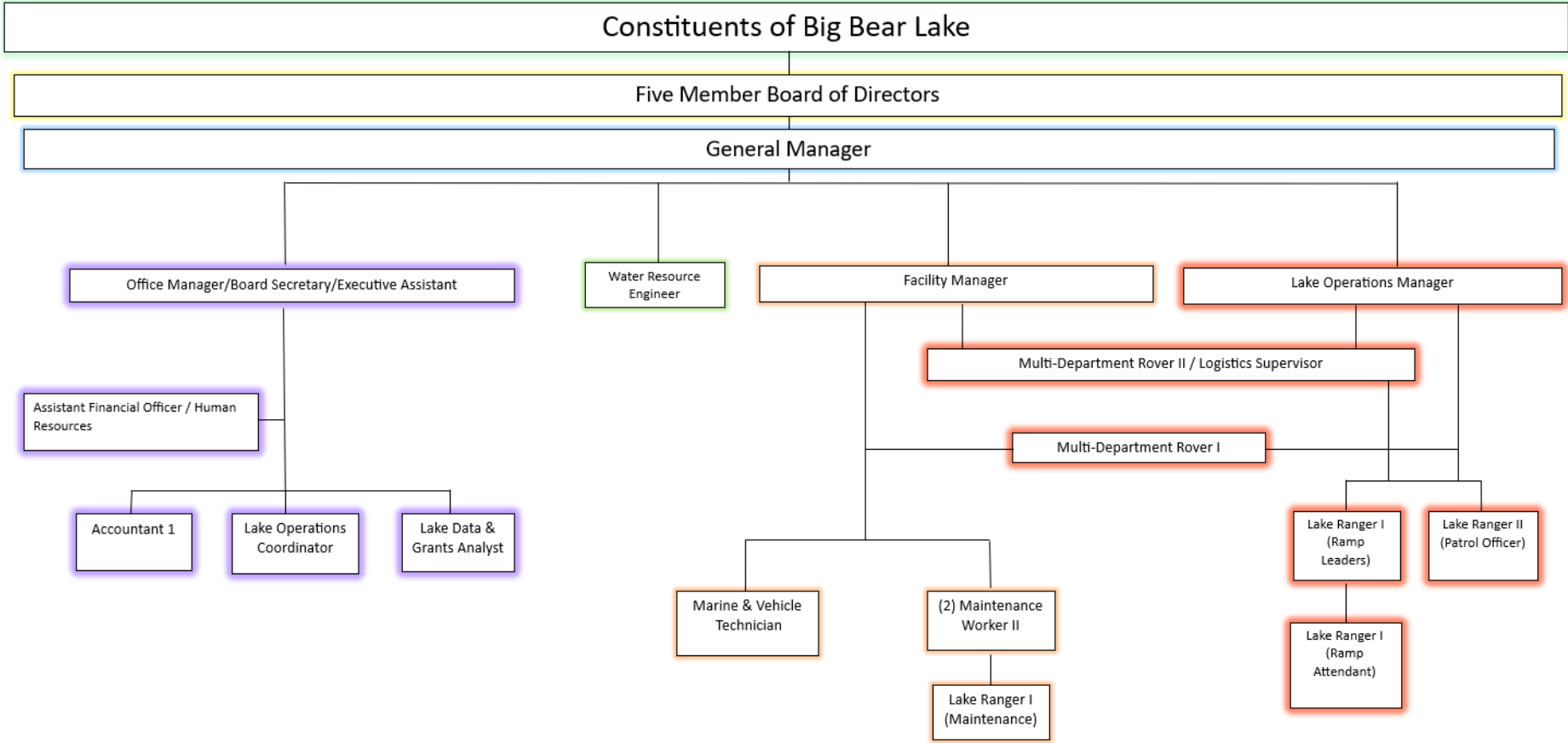
Tom Bradford, Division 5
President

Directors are elected by divisions which are analyzed after each 10-year census to ensure each division is balanced by the population. Each Director serves a four-year term without any term limits. Elections are held every two years, with elections for Divisions 1, 2, and 3 open in the same even-numbered years and Divisions 4 and 5 in the same odd-numbered years. An election for Divisions 1, 2, 3 will be held November 2026.

Big Bear Municipal Water District

Organizational Chart

2026-27



A Message from the MWD

The Big Bear Municipal Water District ('District') is looking forward to presenting the budget for the 2026-27 year. As we look towards Fiscal Year 2026–27, we remain focused on responsible stewardship of Big Bear Lake and the resources that support it. Our budget development prioritizes keeping high service levels, supporting infrastructure, and ensuring long-term sustainability on Big Bear Lake. At the time of drafting, the lake level is approximately 6' 9" feet below full, which continues to influence operational planning, including launch ramp access, maintenance, and capital improvements. Aquatic Invasive Species prevention remains a key priority, and funding for inspection and banding programs will continue to be an essential component of our operations. Looking ahead, the District is evaluating capital replacement needs and long-term infrastructure investments as part of a multi-year financial strategy, with the goal of maintaining safe, accessible, and enjoyable recreation on Big Bear Lake while remaining fiscally responsible.

Goals and Planning

The District's mission is to maintain Big Bear Lake for recreation and wildlife. From both our Maintenance and Operations staff in the field, to our administrative staff in the office, the entire staff contribute daily toward delivering our mission. Our staff not only understands what our mission is, but how important it is for Big Bear Lake and its users. This budget gives us the financial resources to accomplish our mission.

Currently at 6' 9" down from full Lake, we are going to provide all operational services with both launch ramps open this season. We are continuing to obtain our programmatic lake wide dredging permit which could address 12 different sediment remediation areas around the lake. We have certified our Initial Study/MND document for the upcoming Special Use Ramp and Dredge Project. Both of these efforts are in addition to our active clear & grub permit, which we encourage lake front folks to utilize. In addition to daily operations, we have a few capital projects that we are pursuing. These include dam repairs, facility improvements, capital purchases, and others. Prudent financial management over the years have made funding these efforts a reality.

Other goals that should not be overlooked are:

- Provide efficient, top quality customer service to our constituents.
- Continue the advancement of Aquatic Invasive Species (AIS) defense.
- Enhanced public safety and boater education
- Continue to monitor water quality
- Alternative solutions for lake stabilization are being considered and analyzed.
- Continue to improve the warm water fish habitat.
- Retain our highly knowledgeable and effective staff, and recruit talented individuals when job opportunities become available.

This budget provides the needed financial resources to make further progress towards these goals in 2026-27.

Budget Process

The District's budget process is designed to encourage collaboration, transparency, and thorough review at every stage. Department staff first identify operational needs and priorities, which are then reviewed and presented to the Budget and Finance Committee for discussion and feedback before the draft budget is brought forward through two public reviews and refinements prior to final adoption, ensuring all stakeholders have an opportunity for input and clarity throughout the process.

Budgetary control for the District is exercised at the department and fund level as adopted by the Board of Directors within FY27 Budget. Management may make minor administrative adjustments within departmental budgets as necessary for operational efficiency; however, any material amendments or increases to total appropriations require Board approval during a public meeting process.

Grant Opportunities/ Community Contributions

We are continuing our successful grant efforts with Department of Boating and Waterways which manages the Quagga and Zebra mussels, QZ Mussel Prevention Grant Program. They provide funding to programs and aide in the infestation prevention of the dreissenid mussel in California reservoirs. To date the District has been awarded \$2,992,889.71 in grant funds which have been allocated to the Big Bear Municipal Water District to supplement our current QZ mussel prevention program. We have received funding for the 2025 grant which was active as of August 2025. This year, these funds will continue to help with wages of our Lake Ranger I staff, who execute our quagga prevention efforts at the public launch ramps. We continue to maintain full staffing levels to manage inspection and decontamination requirements and support the large number of recreational vessels, local users, and transient visitors on Big Bear Lake.

Our community continues to give their support through fish planting donations. The Big Bear Lake Visitor's Bureau is our biggest supporter currently, and they have donated \$50,000 toward fish stocking for the 2026-27 season, marking four years in a row! The MWD appreciates all who voluntarily donate, and these funds go directly toward fish stocking for all.

There is also a mechanism built into the District fee schedule, which mandates that the organizers of fishing tournaments which take place on the lake pay an angler fee after the tournament of \$15 per angler or \$500, whichever is greater. Again this year, charter customers will also pay the \$15 per angler fee. These contributors support us in maintaining Big Bear Lake for recreation and wildlife and have made an impact on our fishery. No matter how small a donation is, it helps sustain a reliable fishery and we greatly appreciate them. The District plans to continue to increase its warm water habitat restoration program. The purpose is to provide additional spawning beds and structures. Also, during low lake levels the natural warm water spawning habitat is dry. The program is to augment hard-bottom habitats during low lake conditions, along with additional habitat during all lake levels. Hard bottom is created along with manzanita bundles to replicate natural habitat that currently

exists in the upper edges at lake bottom. Many structures have been deployed in strategic locations with much more work to do.

CAPITAL PROJECTS

We have a few exciting capital projects that we are working on this year. One major capital project in this year's budget is concrete repairs on the Dam. This specific project will focus on repairing concrete spalling on the downstream side of the Dam. Current lake levels only being around 6' down will prohibit efficient repairs of concrete on the upstream side of the Dam this year. We continue to carry forward the new Bathymetry Mapping Project as we wait for lake levels to reach ideal conditions for accurate measurements. This new map will also be available digitally, which will enable our team to use it across multiple digital platforms.

Who We Are

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

WHAT WE DO

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

The major objectives for FY27 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 monthly and quarterly basis. The way 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 78.1%, which will be affected by increased property assessments/ taxes, of all District income. Majority of the remaining revenue comes from Lake use fees, interest on investments, and the sale of water to the two local ski areas for snow making.

FINANCIAL PLAN ORGANIZATION

This document presents the budget for FY27 and for those areas where it is possible, a forecast is presented for FY28. Through implementation of two-year forecasting and quality reviews, the District can realize the following benefits:

1. Reinforcement of long-range planning whenever possible to include funding for future projects.
2. Establishment of realistic funding to meet major objectives.

3. Promotion of more orderly spending patterns.
4. Savings in time and resources allocated to prepare annual budget.

CAPITAL FINANCING AND DEBT MANAGEMENT

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

GENERAL FUND FY27

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

- Administration
- Water Resources/ Fisheries
- Maintenance
- Operations

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

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

APPROPRIATIONS LIMIT

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

SALARIES AND BENEFITS

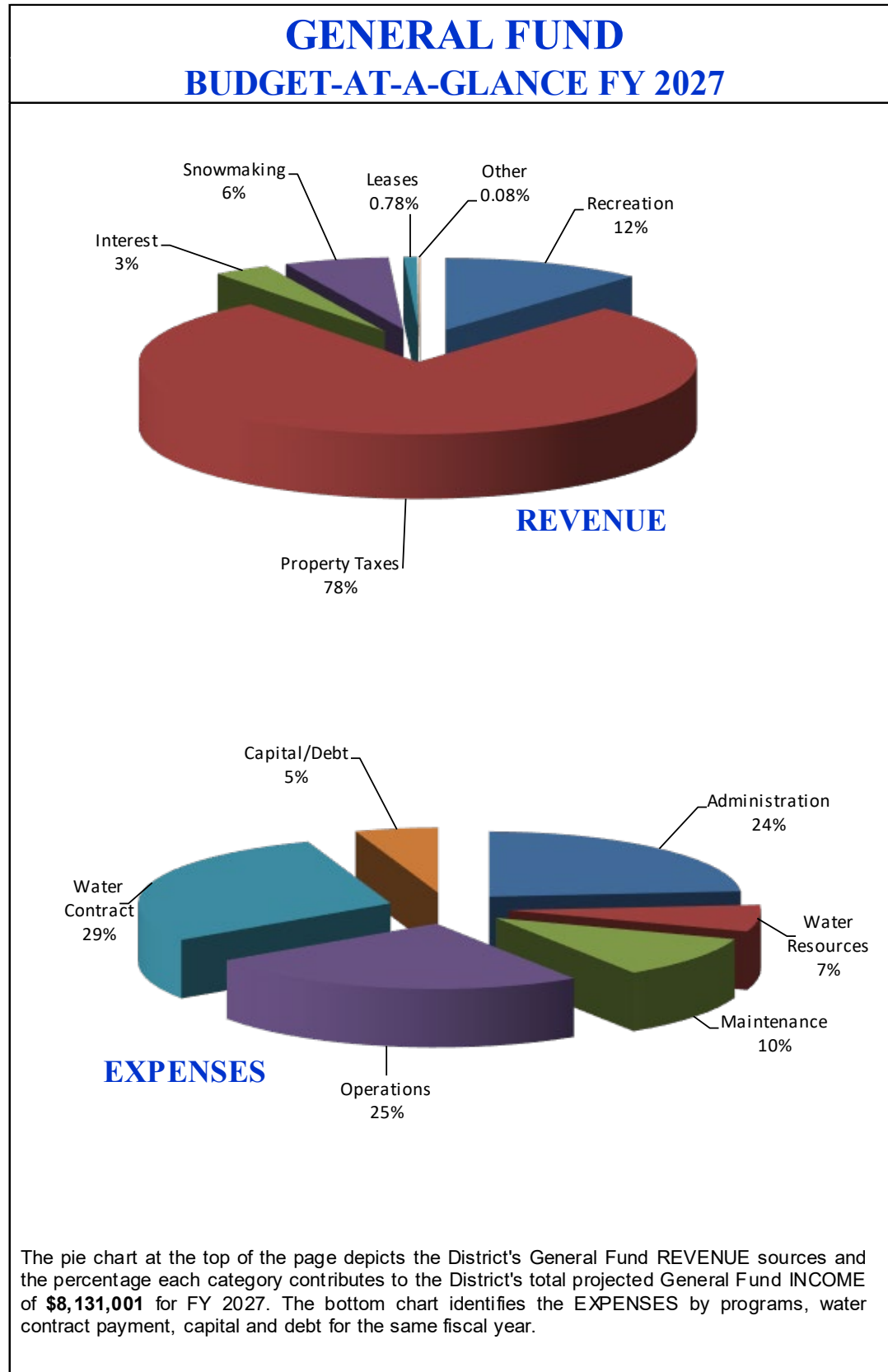
Salaries & Benefits for FY27 include 14 full-time employees and 17 seasonal employees. The District contributes to two plans within the California Public Employees' Retirement System (CalPERS). For Current Classic employees that began within the California Public Employee Retirement System prior to FY13, the employee will contribute 3.5% of the contribution and the District will fund 15.99% of the full time employees' pay. For employees that entered the California Public Employee Retirement System after FY13 (PEPRA), the employee will contribute 7.75% of the contribution and the District will fund 7.93% of the full-time employees' pay. Healthcare is provided to its employees including Blue Sheild or Kaiser Medical, Delta Dental and Life Insurance. Additionally, the District offers, as a non-company expense, supplemental vision and a 457 plan.

BUDGET SUMMARY

Overall General Fund Operating Budget Summary

BIG BEAR MUNICIPAL WATER DISTRICT					
OVERALL GENERAL FUND OPERATING BUDGET SUMMARY					
FISCAL YEAR REVENUE TOTALS	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
OPERATING REVENUE					
ADMINISTRATIVE REVENUE	\$999,774	\$1,119,013	\$866,717	\$846,476	\$831,747
PROPERTY TAX REVENUE	\$5,612,009	\$5,902,321	\$6,010,173	\$6,227,139	\$6,351,682
OPERATING REVENUE	\$1,047,670	\$1,121,221	\$951,161	\$830,325	\$947,573
GRANTS & GOV'T REIMBURSEMENTS	\$409,347	\$319,965	\$320,403	\$293,949	\$320,882
TOTAL	\$8,068,800	\$8,462,521	\$8,148,454	\$8,197,889	\$8,451,883
FISCAL YEAR EXPENSE TOTALS	FY 2024 ACTUAL EXPENSES	FY 2025 ACTUAL EXPENSES	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSES	FY 2027 APPROVED BUDGET
OPERATING EXPENDITURES					
SALARIES AND BENEFITS	\$2,251,512	\$2,941,083	\$3,481,763	\$3,481,763	\$3,425,301
SERVICES AND SUPPLIES	\$1,471,390	\$1,418,878	\$1,716,923	\$1,929,606	\$1,860,313
IN-LIEU WATER CONTRACT PAYMENT	\$1,982,880	\$2,174,560	\$2,308,399	\$2,303,399	\$2,388,877
DEBT SERVICE (BONDS/OTHER)	\$300,796	\$485,246	\$298,464	\$298,464	\$293,792
CAPITAL REPLACEMENT SCHEDULE	\$54,152	\$94,476	\$94,476	\$94,476	\$140,205
TOTAL	\$6,060,730	\$7,114,243	\$7,900,025	\$8,107,708	\$8,108,487
OPERATING REVENUE	\$8,068,800	\$8,462,521	\$8,148,454	\$8,197,889	\$8,451,883
OPERATING EXPENDITURES	\$6,060,730	\$7,114,243	\$7,900,025	\$8,107,708	\$8,108,487
OPERATING FUND ALLOCATIONS	\$1,907,208	\$1,348,622	\$295,396	\$137,149	\$315,512
<i>Capital Improvement</i>	\$1,806,000	\$1,302,000	\$0	\$1,698,000	(\$1,000,000)
<i>Dam Repair</i>	\$0	\$0	\$0	\$0	\$0
<i>Fish</i>	\$0	\$0	\$212,000	\$212,000	\$0
<i>Lake Improvement</i>	\$0	\$0	\$0	(\$1,698,000)	\$0
<i>Stanfield Marsh Improvement</i>	\$0	\$0	\$0	\$0	\$0
<i>SAWHA JPA</i>	\$0	\$0	\$0	\$0	\$250,000
<i>Reserve Fund</i>	\$0	\$0	\$0	\$0	\$1,000,000
SURPLUS/DEFICIT	\$345	\$46,967	\$83,396	(\$27,884)	\$65,512

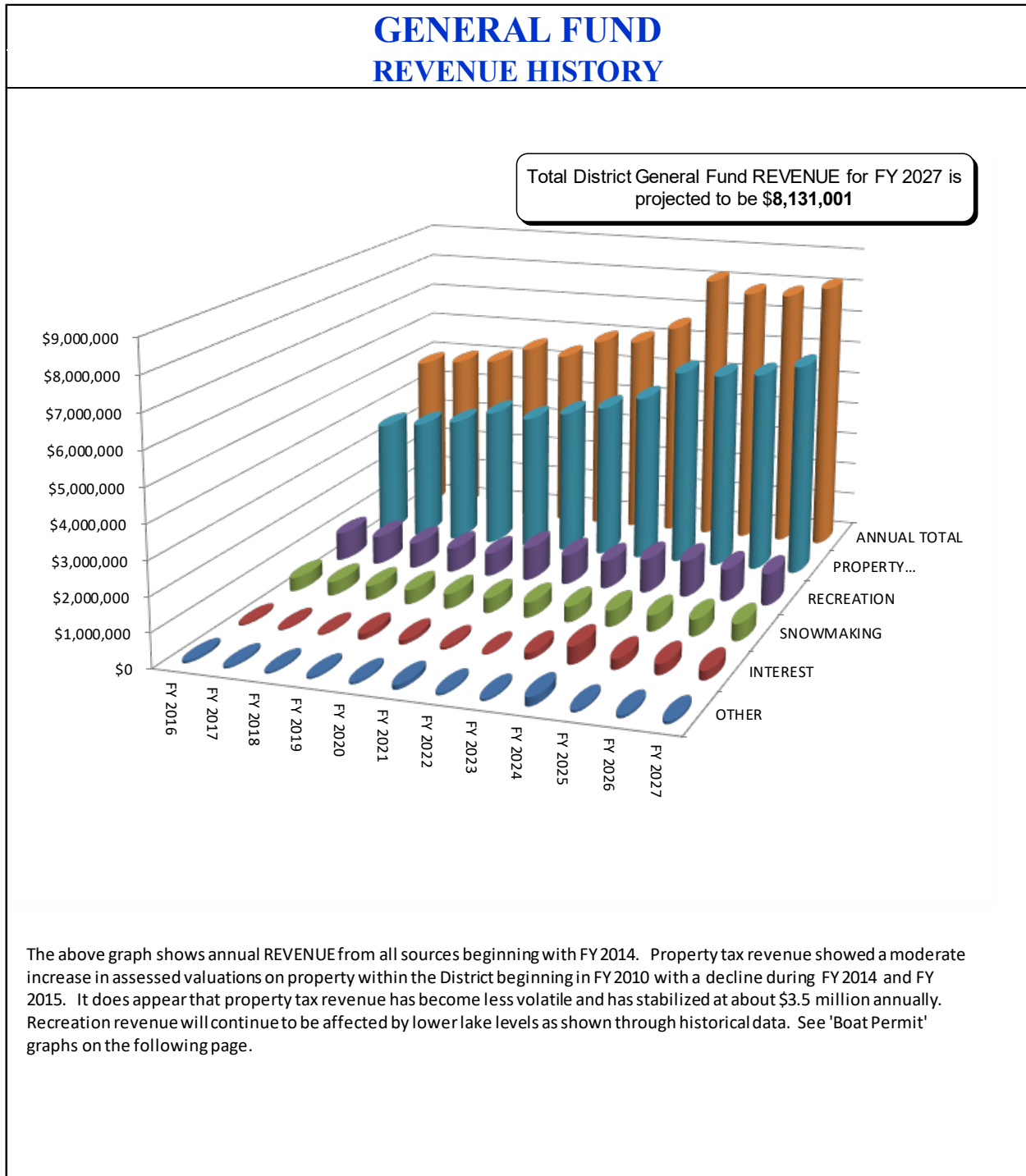
Revenue and Expense Pie Chart



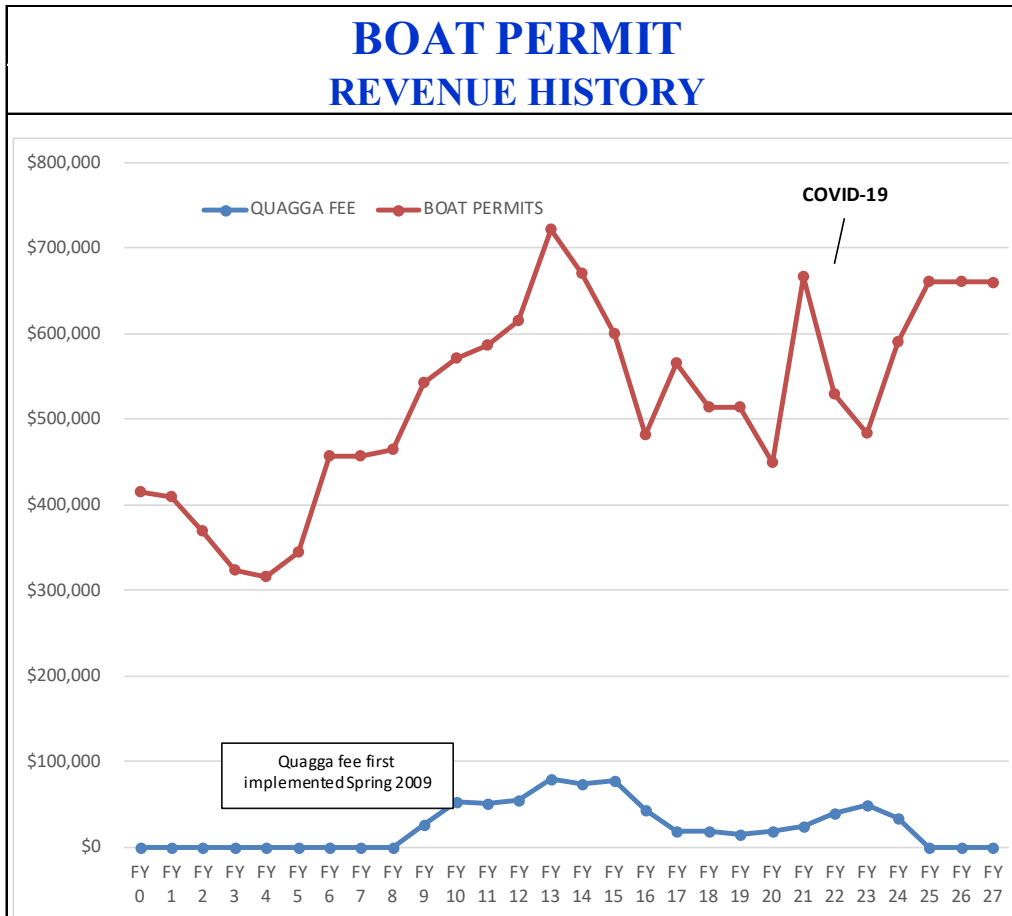
General Fund Revenue

GENERAL FUND REVENUE					
FISCAL YEAR REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
ADMINISTRATIVE					
WATER SALES/SNOWMAKING	\$466,280	\$475,606	\$485,118	\$485,118	\$494,820
INTEREST INCOME	\$409,535	\$512,567	\$311,846	\$261,711	\$266,946
NJIT/ LEASES	\$58,530	\$56,828	\$63,816	\$53,291	\$63,816
SURPLUS SALE	\$0	\$435	\$0	\$19,540	\$0
OTHER MISCELLANEOUS	\$65,429	\$73,577	\$5,936	\$26,816	\$6,165
TOTAL	\$999,774	\$1,119,013	\$866,717	\$846,476	\$831,747
PROPERTY TAXES					
CURRENT SECURED	\$4,909,385	\$5,140,392	\$5,394,015	\$5,449,749	\$5,558,744
CURRENT UNSECURED	\$189,079	\$199,925	\$198,728	\$225,892	\$230,410
PRIOR YEAR SECURED	\$90,994	\$57,671	\$56,670	\$60,517	\$61,727
PRIOR YEAR UNSECURED	\$5,168	\$3,744	\$3,627	\$3,778	\$3,853
OTHER	\$268,131	\$296,822	\$332,292	\$283,264	\$288,929
HOMEOWNERS' TAX	\$149,252	\$203,767	\$24,841	\$203,939	\$208,018
TOTAL	\$5,612,009	\$5,902,321	\$6,010,173	\$6,227,139	\$6,351,682
OPERATING					
DOCK LICENSE FEES	\$160,987	\$166,905	\$150,000	\$160,787	\$150,000
BOAT PERMIT FEES	\$590,679	\$731,969	\$650,000	\$484,064	\$650,000
QUAGGA SURCHARGE FEES	\$34,305	\$250	\$0	\$0	\$0
MARINA COMPENSATION	\$86,915	\$94,165	\$85,000	\$89,979	\$85,000
MTN. WATERS DISPATCH - ADS	\$6,835	\$8,569	\$8,809	\$4,974	\$5,073
COMMUNITY CONTRIBUTIONS- FISH/OTHER OPS REV	\$167,949	\$119,363	\$57,352	\$111,477	\$57,500
TOTAL	\$1,047,670	\$1,121,221	\$951,161	\$851,280	\$947,573
REVENUE TOTAL	\$7,659,453	\$8,142,555	\$7,828,051	\$7,924,895	\$8,131,001

General Fund- Revenue History



Boat Permit Revenue History



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 have impacted the shape of the "Boat Permit Revenue History" graph. Boat permit fees have increased from \$55 in 1988 to \$110 in 2013 and most recently \$148 in 2025. A surcharge of \$5 was added in 2009 and increased to \$10 in 2013 to cover District expenses in administering Quagga Mussel inspection, decontamination and education as shown below. As of 2021, the District no longer charges the \$10 quagga inspection fee because the DMV and Boating and Waterways separated the transaction making it difficult to enforce.

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
2014	\$110	\$0
2021	\$120	\$0
2022	\$120	\$10
2024	\$130	\$0
2025	\$148	\$0
2026	\$148	\$0

PROGRAM BUDGETS

Program Descriptions

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

Administration

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

Water Resources/ Fisheries

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

Maintenance

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

Operations

- Protect the health, safety, and welfare of the public on the waters of Big Bear Lake and all District properties by providing a well-trained Lake Patrol staff and prompt emergency response.
- Administer dock licensing and boat permit programs.
- Maintain a close alliance with the commercial boat landing operators, conducting dock and fleet inspections.
- Maintain OSHA standards.
- Manage special events on Big Bear Lake.
- Operate public boat launch facilities.
- Publish an annual issue of Mountain Waters Dispatch.
- Maintain District vessels.
- Promote safe boating and winter Lake activity.
- Monitor legislation related to boating activity.
- Maintain a database 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
	OFFICE MANAGER/BOARD SECRETARY	0.95	
	ASSISTANT FINANCIAL OFFICER/HR	0.80	
	ACCOUNTANT I	0.60	
	GENERAL MANAGER	0.60	
	LAKE DATA/GRANT ANALYST	0.55	
	LAKE OPS CORDINATOR	0.50	
	FACILITY MANAGER	0.05	
	LAKE OPERATIONS MANAGER	0.05	
TOTAL STAFF		4.10	0.00

EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSES	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSES	FY 2027 APPROVED BUDGET
SALARIES AND BENEFITS					
FULL-TIME SALARIES	\$567,041	\$727,653	\$870,094	\$673,711	\$527,197
SEASONAL SALARIES	\$14,400	\$14,400	\$22,200	\$13,771	\$22,200
EMERGENCY OVERTIME	\$3,135	\$0	\$10,000	\$5,120	\$10,000
FICA/UI/WORKERS COMP	\$108,704	\$87,813	\$154,404	\$163,638	\$101,012
RETIREMENT/GROUP INSURANCE	\$240,887	\$164,975	\$238,429	\$293,767	\$449,828
TOTAL	\$934,167	\$994,841	\$1,295,127	\$1,150,008	\$1,110,237
SERVICES AND SUPPLIES					
POSTAGE/SHIPPING	\$4,151	\$5,882	\$6,000	\$4,149	\$7,000
PRINTING	\$0	\$662	\$2,457	\$349	\$2,473
OFFICE SUPPLIES	\$13,798	\$13,526	\$16,885	\$7,981	\$17,459
RECRUITMENT - SEASONAL	\$0	\$0	\$1,114	\$125	\$1,652
UNIFORMS	\$294	\$1,417	\$2,183	\$570	\$2,223
TELEPHONE	\$28,169	\$33,070	\$38,300	\$28,319	\$42,200
INSURANCE	\$11,630	\$9,333	\$15,000	\$11,534	\$15,000
MEMBERSHIPS/SUBSC/PERMITS	\$39,631	\$44,980	\$57,382	\$29,454	\$61,619
LAFCO FEE	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
PUBLIC INFORMATION	\$22,806	\$18,607	\$43,909	\$4,075	\$45,176
KOOL KIDS/ OUTREACH PROGRAMS	\$0	\$9,954	\$10,000	\$10,000	\$10,000
MWD COUNSEL SERVICES	\$100,077	\$263,823	\$100,000	\$1,054,628	\$100,000
LEGAL / GSA	\$2,062	\$3,252	\$32,127	\$277	\$33,127
PROFESSIONAL SERVICES	\$111,859	\$73,174	\$59,000	\$33,188	\$149,000
EMPLOYEE TRAINING	\$0	\$16,225	\$28,671	\$16,244	\$38,999
DIRECTOR FEES	\$21,227	\$27,170	\$43,700	\$22,030	\$43,700
DIRECTOR GROUP INSURANCE	\$86,564	\$109,375	\$100,000	\$87,317	\$110,000
DIRECTOR SEMINARS/TRAVEL	\$0	\$1,234	\$14,000	\$1,234	\$14,000
COMPUTER MAINTENANCE	\$29,841	\$32,619	\$106,906	\$63,417	\$127,074
EQUIPMENT MAINT/REPAIR	\$4,409	\$4,443	\$3,946	\$3,825	\$6,580
BLDG/FACILITY MAINTENANCE	\$30,312	\$15,317	\$35,000	\$7,826	\$35,000
PARKING LOT MAINTENANCE	\$75,628		\$0	\$0	\$0
TOTAL	\$592,458	\$694,062	\$726,580	\$1,396,542	\$872,282
GRAND TOTAL	\$1,526,625	\$1,688,903	\$2,021,707	\$2,546,550	\$1,982,518
Includes CALPERS Unfunded Liability for 2022-2026					

WATER RESOURCES / FISHERIES

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME			
		FULL-TIME	SEASONAL		
	ASSISTANT FINANCIAL OFFICER/HR	0.20			
	GENERAL MANAGER	0.20			
	MARINE / VEHICLE TECH	0.20			
	LAKE DATA/GRANT ANALYST	0.15			
	LAKE OPERATIONS MANAGER	0.10			
	MAINTENANCE WORKER II	0.10			
	MAINTENANCE WORKER II	0.10			
	MULTI DEPARTMENT ROVER I	0.10			
	MULTI DEPARTMENT ROVER I	0.10			
	OFFICE MANAGER/BOARD SECRETARY	0.05			
	FACILITY MANAGER	0.05			
	LAKE RANGER I		0.50		
	TOTAL STAFF	1.35	0.50		
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSES	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSES	FY 2027 APPROVED BUDGET
SALARIES AND BENEFITS					
FULL-TIME SALARIES	\$98,840	\$512,287	\$368,805	\$144,367	\$156,914
SEASONAL SALARIES	\$43,800	\$43,800	\$37,800	\$34,428	\$62,325
EMERGENCY OVERTIME	\$0	\$0	\$5,000	\$0	\$5,000
FICA/UI/WORKERS COMP	\$18,948	\$43,398	\$74,039	\$94,634	\$42,326
RETIREMENT/GROUP INSURANCE	\$80,417	\$71,669	\$82,790	\$113,181	\$59,960
TOTAL	\$242,005	\$671,154	\$568,433	\$386,610	\$326,526
SERVICES AND SUPPLIES					
INSURANCE	\$15,418	\$18,667	\$20,000	\$23,067	\$25,000
UTILITIES- DAM/AERATOR	\$13,118	\$13,324	\$32,099	\$29,429	\$45,000
BEAR VALLEY DAM PERMIT	\$23,778	\$24,335	\$25,000	\$23,595	\$25,000
PROFESSIONAL SERVICES/TMDL	\$4,792	\$1,970	\$15,000	0	\$15,000
BIG BEAR WATERMASTER	\$3,130	\$3,803	\$115,232	\$0	\$65,364
AERATOR/DAM MAINTENANCE	\$20,204	\$6,032	\$21,019	\$23,452	\$21,311
WATERSHED MGT. LAB TESTS	\$552	\$258	\$3,868	\$6,298	\$4,000
FISHERY MANAGEMENT	\$184,742	\$214,271	\$15,000	\$131,130	\$15,000
TOTAL	\$265,734	\$282,659	\$247,218	\$236,972	\$215,674
GRAND TOTAL	\$507,739	\$953,813	\$815,651	\$623,581	\$542,200

MAINTENANCE

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME			
		FULL-TIME	SEASONAL		
	FACILITY MANAGER	0.60			
	MAINTENANCE WORKER II	0.50			
	MAINTENANCE WORKER II	0.50			
	MULTI DEPARTMENT ROVER I	0.45			
	MULTI DEPARTMENT ROVER I	0.45			
	MARINE / VEHICLE TECH	0.30			
	MULTI-DEPT ROVER II/LOGIST SUPV	0.30			
	LAKE OPS CORDINATOR	0.20			
	LAKE DATA/GRANT ANALYST	0.15			
	GENERAL MANAGER	0.10			
	LAKE OPERATIONS MANAGER	0.10			
	LAKE RANGER I		1.00		
	LAKE RANGER I		0.50		
	TOTAL STAFF	3.65	1.50		
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
SALARIES AND BENEFITS					
FULL-TIME SALARIES	\$347,691	\$121,105	\$149,730	\$368,937	\$339,370
SEASONAL SALARIES	\$0	\$20,850	\$60,275	\$206,568	\$37,800
EMERGENCY OVERTIME	\$2,541	\$1,569	\$10,000	\$0	\$10,000
FICA/UI/WORKERS COMP	\$66,654	\$48,071	\$80,366	\$47,157	\$107,772
RETIREMENT/GROUP INSURANCE	\$113,956	\$89,202	\$107,699	\$90,541	\$143,062
TOTAL	\$530,842	\$280,796	\$408,069	\$713,203	\$638,004
SERVICES AND SUPPLIES					
JANITORIAL SUPPLIES	\$3,477	\$2,144	\$3,420	\$2,801	\$10,000
INSURANCE	\$30,835	\$37,333	\$38,000	\$46,134	\$46,000
UNIFORMS/EQUIPMENT	\$1,819	\$1,948	\$5,918	\$1,000	\$7,720
SMALL TOOLS/TOOL SUPPLIES	\$4,931	\$6,124	\$7,000	\$5,740	\$7,000
RECRUITMENT - SEASONAL	\$1,494	\$713	\$1,577	\$1,087	\$1,631
COMPLIANCE/TRAINING	\$623	\$0	\$12,509	\$8,406	\$12,509
VEHICLE MAINTENANCE	\$16,773	\$15,918	\$20,000	\$8,640	\$20,000
INVASIVE SPECIES CONTROL	\$7,692	\$10,310	\$56,500	\$7,684	\$56,500
EQUIPMENT MAINT/REPAIR	\$1,532	\$1,967	\$5,261	\$1,023	\$5,440
BLDG/FACILITY MAINTENANCE	\$22,847	\$37,679	\$36,673	\$23,136	\$41,313
SS RELIEF/PORTABLES MAINT.	\$10,237	\$13,922	\$16,441	\$10,815	\$17,000
TOTAL	\$102,260	\$128,058	\$203,299	\$116,466	\$225,113
GRAND TOTAL	\$633,102	\$408,855	\$611,368	\$829,669	\$863,117

OPERATIONS

STAFFING SUMMARY	POSITION	ALLOCATION OF TIME			
		FULL-TIME	SEASONAL		
	LAKE OPERATIONS MANAGER	0.75			
	MULTI-DEPT ROVER II/LOGIST SUPV	0.70			
	MARINE / VEHICLE TECH	0.50			
	MULTI DEPARTMENT ROVER I	0.45			
	MULTI DEPARTMENT ROVER I	0.45			
	MAINTENANCE WORKER II	0.40			
	MAINTENANCE WORKER II	0.40			
	ACCOUNTANT I	0.40			
	FACILITY MANAGER	0.30			
	LAKE OPS CORDINATOR	0.30			
	LAKE DATA/GRANT ANALYST	0.15			
	GENERAL MANAGER	0.10			
	LAKE RANGER II/ LAKE RANGER I (15)		15.00		
	TOTAL STAFF	4.90	15.00		
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
SALARIES AND BENEFITS					
FULL-TIME SALARIES	\$176,479	\$202,302	\$415,247	\$417,059	\$461,951
SEASONAL SALARIES	\$220,530	\$241,122	\$472,913	\$275,424	\$488,988
EMERGENCY OVERTIME	\$1,434	\$3,508	\$7,000	\$3,166	\$7,000
FICA/UI/WORKERS COMP	\$33,832	\$149,123	\$243,557	\$161,665	\$312,273
RETIREMENT/GROUP INSURANCE	\$112,223	\$168,494	\$150,009	\$146,200	\$203,322
TOTAL	\$544,498	\$764,549	\$1,288,726	\$1,003,514	\$1,473,534
SERVICES AND SUPPLIES					
POSTAGE AND SHIPPING	\$0	\$1,010	\$3,420	\$77	\$3,536
PUBLIC INFO/PRINTING	\$9,149	\$14,116	\$13,267	\$12,385	\$13,380
MOUNTAIN WATERS DISPATCH	\$8,946	\$6,988	\$10,520	\$5,654	\$10,520
RECRUITMENT - SEASONAL	\$4,012	\$696	\$6,872	\$6,835	\$6,885
OSHA EQUIPMENT/OTHER	\$12,791	\$8,691	\$17,762	\$16,668	\$49,919
JANITORIAL SUPPLIES	\$3,666	\$5,451	\$5,055	\$3,359	\$7,526
RADIO COMMUNICATIONS	\$3,589	\$6,808	\$10,728	\$13,648	\$11,022
INSURANCE	\$23,126	\$28,000	\$30,000	\$34,601	\$35,000
UTILITIES	\$36,796	\$52,887	\$65,596	\$53,412	\$66,938
UNIFORMS/EQUIPMENT	\$7,706	\$7,716	\$6,558	\$3,432	\$6,580
BOAT MAINTENANCE	\$46,594	\$29,987	\$45,000	\$16,689	\$45,000
PATROL BOAT ENGINES/OUT DRIVES	\$26,185	\$34,583	\$50,000	\$16,291	\$50,000
PETROLEUM	\$82,509	\$80,586	\$118,779	\$43,309	\$135,408
RAMPS MAINTENANCE	\$53,778	\$28,188	\$91,950	\$39,275	\$96,950
QUAGGA PREVENTION	\$24,391	\$8,392	\$64,319	\$10,746	\$8,579
PARKING LOT MAINTENANCE	\$167,700	\$0	\$0	0	\$0
TOTAL	\$510,938	\$314,100	\$539,826	\$276,381	\$547,245
GRAND TOTAL	\$1,055,436	\$1,078,649	\$1,828,552	\$1,279,896	\$2,020,778

DESIGNATED FUNDS

FUND DESCRIPTIONS

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

FUND BALANCES

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

DEBT SERVICE / 2003 CERTIFICATES OF PARTICIPATION FUND

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

IN-LIEU WATER FUND

This fund was originally established to meet the cost of purchasing water or facilities to meet the demands of Bear Valley Mutual Water Company. Since the signing of the water contract in 1996, it has been maintained at a level equal to at first four times, then three times the water contract payment of \$834,000. However, that practice was changed in FY07 when the payment became subject to an annual increase. It is now required that at the end of each fiscal year, the account shall have a balance equal to two years payments (twice the amount of the payment due on the following July 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 revenueshortfall. An advance will be made from the fund each year to meet the July 1st contract amount. This advance will be replaced with a General Fund allocation. This year's payment for in-lieu will be approximately \$2,388,877; requiring this fund to have a minimum balance of \$5,255,529.

CAPITAL IMPROVEMENT FUND

Historically this fund received an annual transfer from the General Fund equal to at least 30% of prior year depreciation so long as revenues supported the transfer. During budget preparation and revision in FY09 a depreciation and replacement schedule was prepared for the District's boats, vehicles, and floating facilities. This provided a means to better anticipate and track needed replacements; however, the method did not allocate funds for repair and replacement of other capital improvements. Beginning in FY11, up to 18% of the prior year depreciation of all fixed assets is deposited in the Capital Improvement Fund. In FY26, this fund received \$1,698,000 from the Lake Improvement Fund.

BEAR VALLEY DAM REPAIR FUND

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

The new Dam outlet works, gates and valves have been installed. The dam upstream side resurfacing project has been put on hold because of the lake height increase. However, the previously preferred method of a geomembrane lining is no longer an option as the price came in at over ten-times greater than originally proposed cost estimate. This budget cycle is now focusing on maintenance to the downstream side, which is also part of our DSOD dam maintenance plan that was submitted in December 2022, which outlined suggested work, not required work. In the summer of 2024, the 36" outlet flow meter was replaced, and the outlet works are now fully operational.

FISH FUND

The Fish Fund was created in FY 22 to explore the possibility of de-designation of triploid stocking only, manage donations for fish stock and increasing/ restoring habitat. This fund has been used extensively to expand our habitat program and will now operate as our fish stocking account. To date, we have placed over 270 new structures and installed them strategically throughout our lake to encourage spawning at any lake level.

LAKE IMPROVEMENT FUND

This fund is designated to be used for future Lake-related rehabilitation and/or enhancement projects, including District dredge projects, Total Maximum Daily Load (TMDL) efforts, and work related to the US Army Corps of Engineers study efforts. This fund originated in FY96 with a transfer of \$500,000 from unappropriated general funds. In FY17, \$500,000 was allocated to explore lake restoration and dredging opportunities while lake levels are favorable for dry excavation projects. In FY22-23, this fund received a \$550,000 transfer from the dissolved Fish Hatchery Fund. In FY26, \$1,698,000 was reallocated to the Capital Improvement Fund.

INVASIVE SPECIES CONTROL FUND

This fund was established in FY06 to cover the annual costs associated with the control of aquatic plants in Big Bear Lake. All fees collected for this activity are placed in this fund, and any funds remaining at the end of the fiscal year less the expenses for that year shall be carried over to the

following year. The invasive species fees collected with dock payments are placed in the fund annually to cover a portion of aquatic vegetation treatment involving docks. This fund also covers operational and mechanical expenses for other invasive work included our carp removal program. In the summer of 2024, the District started the Countin' Carp Tournament to supplement the other Carp removal efforts. For the summer of 2025, the Countin' Carp Tournament has been expanded to promote more Carp being removed from the lake.

SANTA ANA WATERSHED HYDRO AUTHORITY (SAWHA) JPA FUND

In FY 2026-27, the District will participate in the Santa Ana Watershed Hydro Authority (SAWHA), a Joint Powers Authority formed to own, operate, and maintain regional hydroelectric and associated water facilities. While approval of the Joint Exercise of Powers Agreement in FY2025-26 does not result in immediate fiscal impact, it establishes a framework for future collaboration, with costs allocated among member agencies and subject to annual budget approval by the Authority. Any financial obligations associated with participation will be incorporated into future District budgets and presented to the Board for consideration.

RESERVE FUND

The District established a formal Reserve Fund in FY 2026-27 to strengthen long-term financial sustainability and provide dedicated funding for operational stability, facility maintenance, technology needs, capital planning, and special projects. Through annual allocations of unrestricted funds, the policy creates structured reserve categories for technology replacement, designated projects and special uses, and operational and repair needs. The Reserve Policy is intended to ensure the District can proactively address infrastructure and operational needs, maintain continuity during periods of economic uncertainty, and support strategic investments that further the District's mission and service to the community. Reserve levels and funding needs will be reviewed annually in the budget process to ensure alignment with District priorities and financial conditions.

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:

RATHBUN CREEK FUND

Funding is derived from a thirty-five-year Moonridge Improvement Project pass-through agreement dated February 22, 1984 with the City of Big Bear Lake. All such "pass-through" property tax funds must be used for Rathbun Creek improvements and maintenance. However, at the end of FY98, the Board approved a General Fund transfer of \$205,385, and at the end of FY00, the Board approved an additional transfer of \$200,000. These General Fund transfers are not considered restricted funds and are available at the Board's discretion for transfer to other projects. With the elimination of the City Redevelopment Agency, this fund no longer receives money directly. The balance of money contributed through the Redevelopment Agency and has not yet been spent in Rathbun Creek is projected to be \$412,000 at the end of FY20 with \$205,385 set aside as restricted funds. Lake levels were too high in FY25 and FY26 to perform any maintenance on the Rathbun Creek catch basin, the fun will maintain until lake level allows for maintenance.

Fiscal Year-End Fund Balance

FISCAL YEAR-END FUND BALANCES					
ALL ACCOUNTS	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2026 PROJECTED	FY 2027 FORECAST
CAPITAL IMPROVEMENT FUND	\$5,032,685	\$6,176,719	(\$675,305)	\$7,612,485	\$5,240,190
DAM REPAIR FUND	\$3,702,742	\$3,496,909	\$872,974	\$3,302,942	\$392,942
FISH FUND	\$1,080,874	\$950,104	\$1,065,100	\$1,047,945	\$787,945
LAKE IMPROVEMENT FUND	\$2,415,590	\$2,409,495	\$26,194	\$651,820	\$19,573
INVASIVE SPECIES MANAGEMENT FUND- docks	\$776,566	\$876,172	\$894,109	\$981,042	\$1,001,042
RATHBUN CREEK/WATERSHED (RDA)*	\$537,058	\$537,058	\$337,058	\$537,058	\$537,058
SANTA ANA WATERSHED HYDRO AUTHORITY (SAWHA) JPA FUND	\$0	\$0	\$0	\$0	\$138,000
RESERVE FUND	\$0	\$0	\$0	\$0	\$1,000,000
* Restricted Funds					

Debt Service

DEBT SERVICE					
DEBT SERVICE	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
<i>PRINCIPAL / PAYMENT</i>					
COP - REFI BOND (FINAL PMT 2032)	\$239,000	\$237,000	\$246,000	\$246,000	\$254,000
XEROX COPIER LEASE/RENTAL	\$4,537	\$5,560	\$6,234	\$6,234	\$6,545
CALPERS UNFUNDED LIABILITY	\$0	\$0	\$0	\$0	\$0
IN-LIEU WATER PURCHASE CONTRACT	\$1,982,880	\$2,174,560	\$2,308,399	\$2,308,399	\$2,388,877
PRINCIPAL TOTAL	\$2,226,417	\$2,417,120	\$2,560,633	\$2,560,633	\$2,649,422
<i>INTEREST</i>					
COP - REFI BOND	\$57,259	\$51,785	\$46,230	\$46,230	\$33,247
INTEREST TOTAL	\$57,259	\$51,785	\$46,230	\$46,230	\$33,247
	FY 2023 ACTUAL EXPENSE	FY 2024 ACTUAL EXPENSE	FY 2025 APPROVED BUDGET	FY 2025 PROJECTED EXPENSE	FY 2026 APPROVED BUDGET
PRINCIPAL & INTEREST TOTAL	\$2,283,676	\$2,468,905	\$2,606,863	\$2,606,863	\$2,682,669

Capital Improvement Fund

CAPITAL IMPROVEMENT FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED REVENUE	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED REVENUE
GENERAL FUND TRANSFER	\$1,806,000	\$1,302,000	\$1,698,000	\$1,698,000	\$0
RESERVE FUND TRANSFER	\$0	\$0	\$0	\$0	(\$1,000,000)
SURPLUS SALE	\$26,400	\$19,435	\$0	\$19,540	\$0
STRUCTURE CAPITAL DEPRECIATION	\$0	\$0	\$0	\$0	\$0
CAPITAL REPLACEMENT SCHEDULE	\$52,457	\$49,152	\$94,476	\$94,476	\$140,205
REVENUE TOTAL	\$1,884,857	\$1,370,587	\$1,792,476	\$1,812,016	(\$859,795)
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
<i>EQUIPMENT/VEHICLE PURCHASE</i>					
NEW PATROL BOAT	\$0	\$25,000	\$135,000	\$134,840	\$0
SHOCK BOAT	\$0	\$64,866	\$78,000	\$64,866	\$0
TMDL BOAT	\$0	\$41,178	\$0	\$0	\$0
SEADOOS	\$44,239	\$0	\$0	\$0	\$0
MAINTENANCE BOAT	\$0	\$25,000	\$165,000	\$157,640	\$0
RADIOS	\$0	\$0	\$20,000	\$7,680	\$0
NEW DUMPTRUCK	\$165,087	\$0	\$0	\$0	\$0
MAINTENANCE VEHICLE	\$0	\$57,479	\$0	\$0	\$0
BOAT TRAILER	\$0	\$0	\$0	\$0	\$15,000
FORKLIFT	\$0	\$0	\$0	\$0	\$250,000
TOTAL	\$209,326	\$213,523	\$398,000	\$365,026	\$265,000
<i>STRUCTURES AND IMPROVEMENTS</i>					
MAIN OFFICE	\$0	\$0	\$5,000,000	\$0	\$10,000
MAINTENANCE BUILDING	\$0	\$0	\$3,000,000	\$0	\$32,500
BUILDING & GROUNDS ADA RETROFITTING	\$0	\$0	\$0	\$0	\$1,000,000
WELDER REPLACEMENT	\$0	\$0	\$6,500	\$5,335	\$0
DECON REPLACEMENT/ INSTALLATION	\$0	\$0	\$60,000	\$5,888	\$0
VENDING MACHINES	\$0	\$0	\$20,000	\$0	\$20,000
BATHYMETRY MAP	\$0	\$0	\$160,000	\$0	\$160,000
MAIN OFFICE - LANDSCAPE UPGRADE	\$0	\$40,024	\$0	\$0	\$0
MAIN OFFICE - FENCE	\$18,847	\$0	\$0	\$0	\$0
EAST RAMP - INTERNET	\$47,490	(\$47,490)	\$0	\$0	\$0
FACILITIES SECURITY UPGRADE	\$37,471	\$0	\$0	\$0	\$0
MAIN OFFICE- SERVER UPGRADE	\$20,496	\$20,496	\$0	\$0	\$25,000
TOTAL	\$124,304	\$13,030	\$8,246,500	\$11,223	\$1,247,500
EXPENDITURE TOTAL	\$333,630	\$226,553	\$8,644,500	\$376,250	\$1,512,500
YEAR-END FUND BALANCE	FY 2024 ACTUAL BALANCE	FY 2025 ACTUAL BALANCE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BUDGET
TOTAL	\$5,032,685	\$6,176,719	(\$675,305)	\$7,612,485	\$5,240,190

Capital Replacement Schedule

BIG BEAR MUNICIPAL WATER DISTRICT							
CAPITAL REPLACEMENT SCHEDULE							
	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE 6/30/2026	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST	REQUIRED ANNUAL ACCRUAL
AUTOS/TRUCKS							
15 F350 FLATBED TRUCK	2014	\$34,973	\$13,989	10	2029	\$40,000	\$4,000
16 F450 MECHANICS TRUCK	2016	\$51,599	\$5,160	10	2026	\$55,000	\$5,500
24 DODGE 5500 DUMP	2025	\$165,087	\$165,087	10	2034	\$190,000	\$19,000
24 GMC 2500	2025	\$57,479	\$57,479	10	2034	\$65,000	\$6,500
24 GMC TERRAIN	2025	\$33,810	\$33,810	10	2034	\$45,000	\$4,500
23 GMC YUKON	2022	\$73,604	\$21,030	7	2029	\$80,000	\$11,429
17 DODGE 2500 TRADESMAN TRUCK	2017	\$32,082	\$6,416	10	2027	\$40,000	\$4,000
21 CHEVY TRAILBLAZER	2020	\$29,000	\$14,500	10	2030	\$35,000	\$3,500
							\$58,429
MOBILE EQUIPMENT							
01 HARVESTER	2001	\$94,900	\$0	10	2025	\$200,000	\$0
06 CATERPILLAR SKID STEER/TRAILER	2007	\$39,986	\$3,986.00	8	2033	\$105,958	\$8,161
08 VOLVO TRACTOR (BACKHOE)	2010	\$61,315	\$0.00	10	2035	\$161,254	\$5,415
23 POLARIS	2023	\$22,695	\$18,156.00	10	2033	\$24,000	\$2,400
							\$15,976
BOATS							
90 ALMAR (PATROL 1)	1989	\$35,000	\$0	5	2020	\$14,000	\$0
21 ROGUE (PATROL 2)	2022	\$38,030	\$26,621	10	2032	\$45,000	\$4,500
95 ALUMAWELD (PATROL 3)	1995	\$43,521	\$0	5	2022	\$14,000	\$0
99 JETCRAFT (PATROL 4)	1999	\$80,388	\$0	5	2021	\$14,000	\$0
14 ROGUE (PATROL 6)	2014	\$84,907	\$0	10	2025	\$14,000	\$0
07 BOULTON (PATROL 7)	2007	\$88,397	\$0	5	2023	\$14,000	\$0
26 ROGUE (PATROL ###)	2026	\$159,840	\$143,856	10	2036	\$170,000	\$17,000
23 SEADOOS (PATROL)	2024	\$44,239	\$39,815	10	2034	\$50,000	\$5,000
26 MAINT BOAT	2026	\$182,640	\$182,640	10	2036	\$195,000	\$19,500
86 PONTOON (MAINT) REHAB 1994	1986	\$17,680	\$0	5	2020	\$150,000	\$0
24 SUNTRACKER FISHIN (TMDL)	2025	\$50,000	\$45,000	10	2035	\$60,000	\$6,000
26 SMITH-ROOT ELECTRO	2025	\$129,732	\$129,732	10	2035	\$138,000	\$13,800
09 SMITH-ROOT ELECTRO	2009	\$101,624	\$0	10	2022	\$104,040	\$0
							\$65,800
							\$140,205

Contamination Cleanup Project

CONTAMINATION CLEANUP PROJECT					
FUNDING	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
UNDERGROUND STORAGE TANK	\$12,088	\$0	\$0	\$0	\$0
FUNDING TOTAL	\$12,088	\$0	\$0	\$0	\$0
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
TREATMENT/MONITORING	\$0	\$0	\$0	\$0	\$0
FINAL CLEAN-UP/SOIL REMOVAL	\$0	\$10,667	\$0	\$0	\$0
EXPENDITURE TOTAL	\$0	\$10,667	\$0	\$0	\$0
TOTAL EXPENDITURES AS OF 1998-1999 FY END			\$433,926		
TOTAL EXPENDITURES AS OF 1999-2000 FY END			\$563,059		
TOTAL EXPENDITURES AS OF 2000-2001 FY END			\$633,598		
TOTAL EXPENDITURES AS OF 2001-2002 FY END			\$675,865		
TOTAL EXPENDITURES AS OF 2002-2003 FY END			\$734,349		
TOTAL EXPENDITURES AS OF 2003-2004 FY END			\$768,161		
TOTAL EXPENDITURES AS OF 2004-2005 FY END			\$809,245		
TOTAL EXPENDITURES AS OF 2005-2006 FY END			\$818,479		
TOTAL EXPENDITURES AS OF 2006-2007 FY END			\$1,043,816		
TOTAL EXPENDITURES AS OF 2007-2008 FY END			\$1,269,153		
TOTAL EXPENDITURES AS OF 2008-2009 FY END			\$1,494,490		
TOTAL EXPENDITURES AS OF 2009-2010 FY END			\$1,719,827		
TOTAL EXPENDITURES AS OF 2011-2012 FY END			\$1,734,827		
TOTAL EXPENDITURES AS OF 2012-2013 FY END			\$1,744,991		
TOTAL EXPENDITURES AS OF 2013-2014 FY END			\$1,756,042		
TOTAL EXPENDITURES AS OF 2014-2015 FY END			\$1,761,182		
TOTAL EXPENDITURES AS OF 2015-2016 FY END			\$1,771,346		
TOTAL EXPENDITURES AS OF 2016-2017 FY END			\$1,781,798		
TOTAL EXPENDITURES AS OF 2017-2018 FY END			\$1,791,916		
TOTAL EXPENDITURES AS OF 2018-2019 FY END			\$1,802,583		
TOTAL EXPENDITURES AS OF 2019-2020 FY END			\$1,802,583		
TOTAL EXPENDITURES AS OF 2020-2021 FY END			\$1,823,416		
TOTAL EXPENDITURES AS OF 2021-2022 FY END			\$1,806,968		
TOTAL EXPENDITURES AS OF 2022-2023 FY END			\$1,803,253		
TOTAL EXPENDITURES AS OF 2023-2024 FY END			\$1,803,253		
TOTAL EXPENDITURES AS OF 2024-2025 FY END			\$1,813,920		
PROJECTED EXPENDITURES AS OF 2025-2026 FY END			\$1,813,920		

Dam Repair Fund Projects

DAM REPAIR FUND PROJECTS					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$25,000	\$0	\$0	\$0	\$0
REVENUE TOTAL	\$25,000	\$0	\$0	\$0	\$0
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
DAM REPAIRS	\$43,555	\$759	\$100,000	\$172,872	\$100,000
DAM CONCRETE REPAIR WORK	\$0	\$0	\$2,500,000	\$0	\$2,750,000
DESTRATIFICATION SYSTEM	\$20,288	\$0	\$0	\$0	\$0
DAM REPAIR - SLUICE GATES	\$0	\$205,074	\$0	\$12,530	\$0
TELEMETRY / SCADA REPLACEMENT	\$140,000	\$0	\$0	\$0	\$0
DAM ENGINEERING SERVICES	\$172,707	\$0	\$75,000	\$8,565	\$60,000
EXPENDITURE TOTAL	\$376,550	\$205,833	\$2,675,000	\$193,967	\$2,910,000
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$3,702,742	\$3,496,909	\$872,974	\$3,302,942	\$392,942

Fish Fund

FISH FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$197,335	\$197,335	\$0
DONATIONS	\$65,755	\$66,652	\$14,567	\$70,955	\$15,000
REVENUE TOTAL	\$65,755	\$66,652	\$211,902	\$268,290	\$15,000
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
FISH PURCHASE	\$147,800	\$197,360	\$263,000	\$162,920	\$260,000
DEVELOPMENT EXPENSE	\$0	\$0	\$10,000	\$6,130	\$10,000
SUPPLIES & MAINTENANCE	\$0	\$62	\$4,500	\$1,400	\$5,000
EXPENDITURE TOTAL	\$147,800	\$197,422	\$277,500	\$170,449	\$275,000
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	1,080,874	\$950,104	\$884,506	\$1,047,945	\$787,945


Invasive Species (Docks) Funds

INVASIVE SPECIES (DOCKS) FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
FEES PAID BY DOCK OWNERS	\$99,443	\$99,606	\$110,000	\$107,953	\$110,000
REVENUE TOTAL	\$99,443	\$99,606	\$110,000	\$107,953	\$110,000
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
EQUIPMENT	\$0	\$0	\$10,000	\$0	\$10,000
HERBICIDES	\$4,080	\$0	\$20,000	\$0	\$20,000
APPLICATION LABOR / CONSULT	\$0	\$0	\$50,000	\$0	\$50,000
TRAINING & TRAVEL	\$36	\$0	\$10,000	\$3,083	\$10,000
EXPENDITURE TOTAL	\$4,116	\$0	\$90,000	\$3,083	\$90,000
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$776,566	\$876,172	\$896,172	\$981,042	\$1,001,042

Lake Improvement Fund

LAKE IMPROVEMENT FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$0	(\$1,698,000)	\$0
REVENUE TOTAL	\$0	\$0	\$0	(\$1,698,000)	\$0
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
GROUT BAY CATCHMENT BASIN	0	0	0	0	0
GENERAL EXPENSES/ CONSULTANTS	0	0	300,000	55,211	250,000
REPLENISH BIG BEAR / CEQA	(2,922)	6,095	386,711	4,464	382,247
EXPENDITURE TOTAL	(2,922)	6,095	686,711	59,675	632,247
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$2,415,590	\$2,409,495	\$1,722,784	\$651,820	\$19,573

Rathbun Creek Restoration

RATHBUN CREEK RESTORATION FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
CATCHMENT BASINS CLEAN-OUT	\$0	\$0	\$200,000	\$0	\$400,000
GENERAL EXPENSES	\$0	\$0	\$0	\$0	\$0
EXPENDITURE TOTAL	\$0	\$0	\$200,000	\$0	\$400,000
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$537,058	\$537,058	\$337,058 	\$537,058	\$137,058
Value of remaining restricted funds	\$205,385	\$205,385	\$5,385	\$205,385	\$0

Santa Ana Watershed Hydro Authority (SAWHA) JPA Fund

SANTA ANA WATERSHED HYDRO AUTHORITY (SAWHA) JPA FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$250,000
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$250,000
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
JOINT POWERS AGREEMENT EXPENSE	0	0	0	0	112,000
EXPENDITURE TOTAL	0	0	0	0	112,000
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$0	\$0	\$0	\$0	\$138,000

Reserve Fund

RESERVE FUND					
REVENUE	FY 2024 ACTUAL REVENUE	FY 2025 ACTUAL REVENUE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED REVENUE	FY 2027 APPROVED BUDGET
GENERAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND TRANSFER	\$0	\$0	\$0	\$0	\$1,000,000
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$1,000,000
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
EXPENSES	0	0	0	0	0
EXPENDITURE TOTAL	0	0	0	0	0
YEAR-END FUND BALANCE	FY 2024 ENDING BALANCE	FY 2025 ENDING BALANCE	FY 2026 APPROVED BALANCE	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BALANCE
TOTAL	\$0	\$0	\$0	\$0	\$1,000,000

RESOLUTIONS

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT TRANSFERRING FUNDS UNAPPROPRIATED AS OF JUNE 30, 2026 TO THE DISTRICT'S CONTINGENCY RESERVE ACCOUNT AND APPROVING THE DISTRICT'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026.

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, 2026 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. Budget

The budget attached hereto and hereby incorporated by this reference, is hereby approved for the fiscal year commencing July 1, 2026.

PASSED, APPROVED AND ADOPTED, repealing Resolution 2025-07, this 4th day of June 2026.

Thomas Bradford, President

ATTEST:

Elsa Donoho, Secretary to the Board

(SEAL)