

# 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:**

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**District Business Offices:**

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Big Bear Lake, CA 92315  
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# 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

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# INTRODUCTION

## Board of Directors



**Steve Ludecke, Division 1**  
Vice President



**Craig Peterson, Division 2**  
Director



**Craig Brewster, Division 3**  
Director

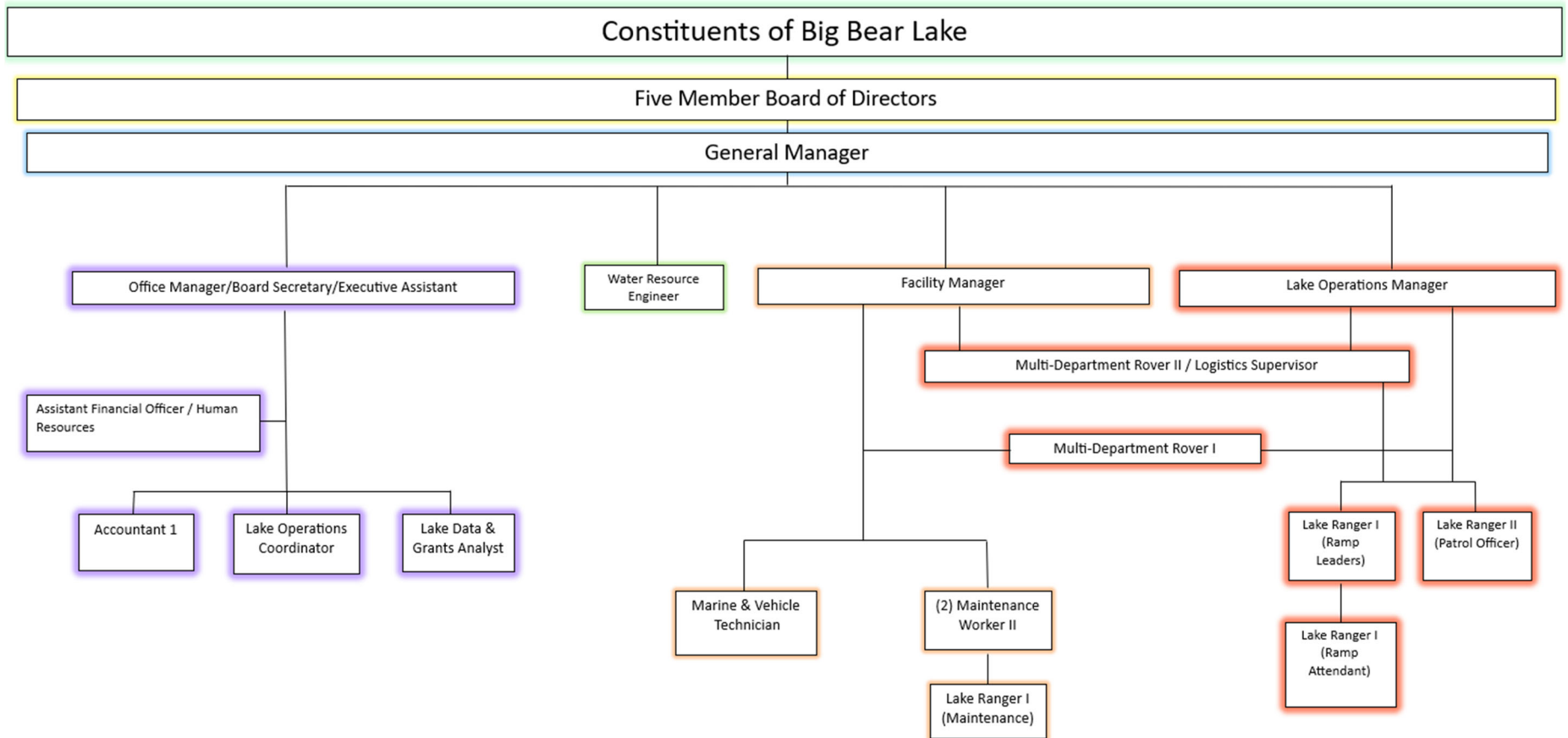


**Mark Lee, Division 4**  
Director



**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.



## 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.

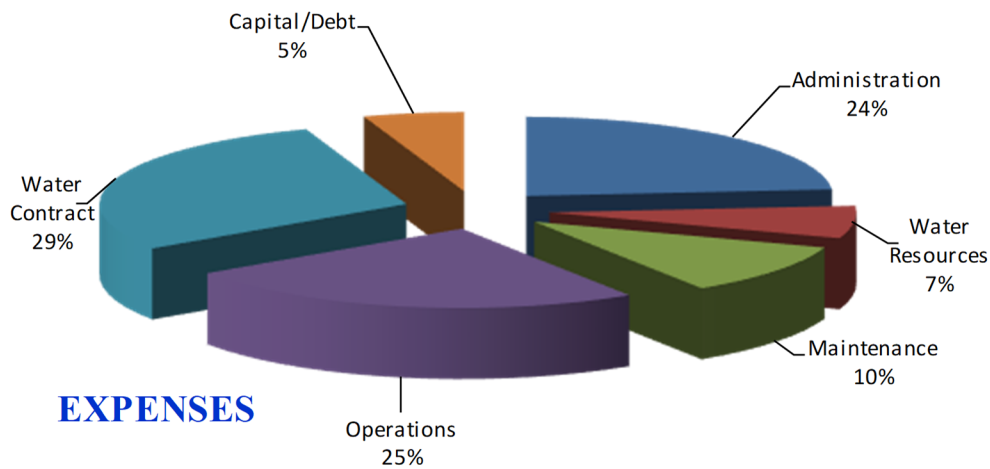
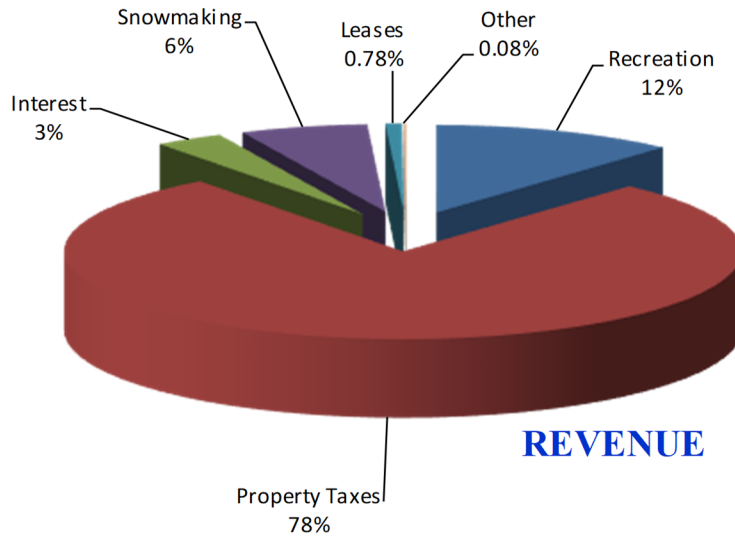
# BUDGET SUMMARY

## Overall General Fund Operating Budget Summary

<b>BIG BEAR MUNICIPAL WATER DISTRICT</b>					
<b>OVERALL GENERAL FUND OPERATING BUDGET SUMMARY</b>					
<b>FISCAL YEAR REVENUE TOTALS</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
<b>OPERATING REVENUE</b>					
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
<b>TOTAL</b>	<b>\$8,068,800</b>	<b>\$8,462,521</b>	<b>\$8,148,454</b>	<b>\$8,197,889</b>	<b>\$8,451,883</b>
<b>FISCAL YEAR EXPENSE TOTALS</b>	<b>FY 2024 ACTUAL EXPENSES</b>	<b>FY 2025 ACTUAL EXPENSES</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSES</b>	<b>FY 2027 APPROVED BUDGET</b>
<b>OPERATING EXPENDITURES</b>					
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
<b>TOTAL</b>	<b>\$6,060,730</b>	<b>\$7,114,243</b>	<b>\$7,900,025</b>	<b>\$8,107,708</b>	<b>\$8,108,487</b>
<b>OPERATING REVENUE</b>	<b>\$8,068,800</b>	<b>\$8,462,521</b>	<b>\$8,148,454</b>	<b>\$8,197,889</b>	<b>\$8,451,883</b>
<b>OPERATING EXPENDITURES</b>	<b>\$6,060,730</b>	<b>\$7,114,243</b>	<b>\$7,900,025</b>	<b>\$8,107,708</b>	<b>\$8,108,487</b>
<b>OPERATING FUND ALLOCATIONS</b>	<b>\$1,907,208</b>	<b>\$1,348,622</b>	<b>\$295,396</b>	<b>\$137,149</b>	<b>\$315,512</b>
<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
<b>SURPLUS/DEFICIT</b>	<b>\$345</b>	<b>\$46,967</b>	<b>\$83,396</b>	<b>(\$27,884)</b>	<b>\$65,512</b>

Revenue and Expense Pie Chart

## GENERAL FUND BUDGET-AT-A-GLANCE FY 2027

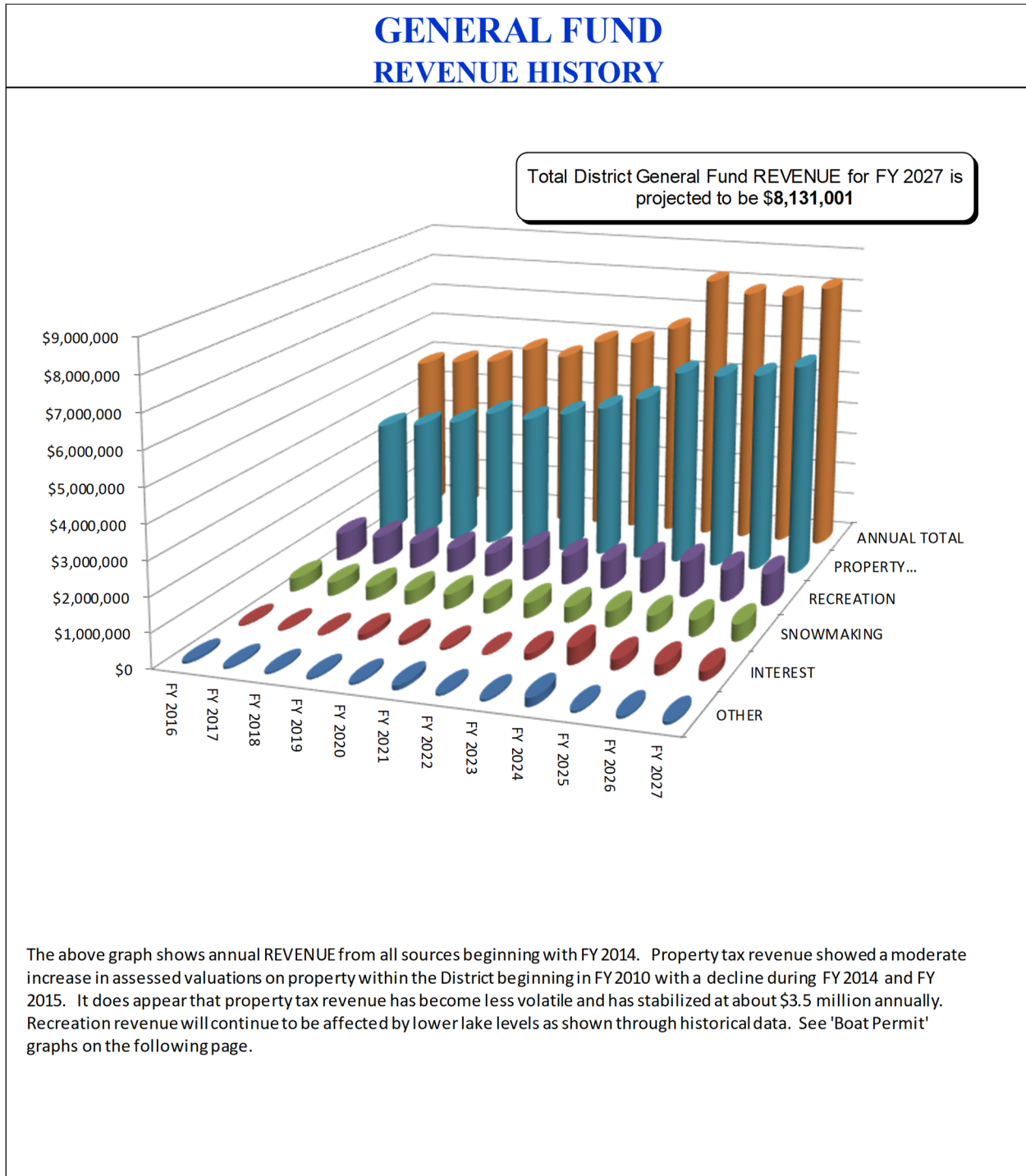


The pie chart at the top of the page depicts the District's General Fund REVENUE sources and the percentage each category contributes to the District's total projected General Fund INCOME of **\$8,131,001** for FY 2027. The bottom chart identifies the EXPENSES by programs, water contract payment, capital and debt for the same fiscal year.

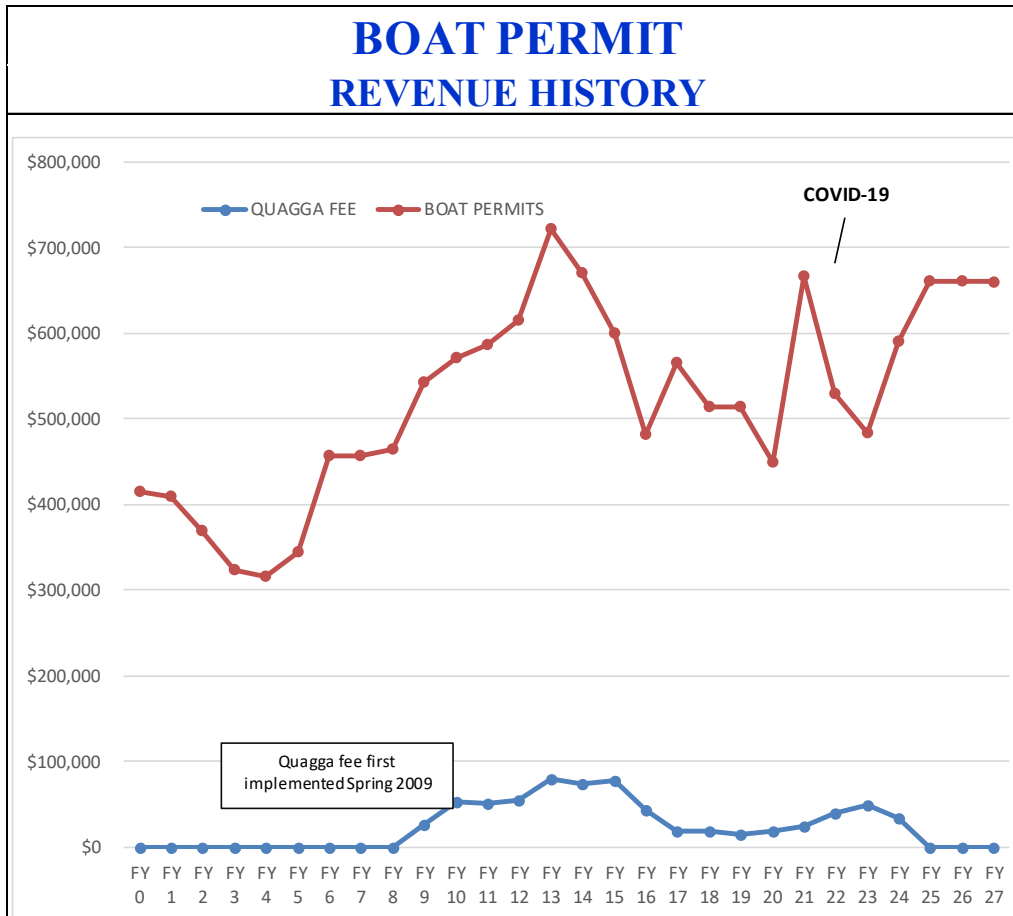
General Fund Revenue

<b>GENERAL FUND REVENUE</b>					
<b>FISCAL YEAR REVENUE</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
<b>ADMINISTRATIVE</b>					
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
<b>TOTAL</b>	<b>\$999,774</b>	<b>\$1,119,013</b>	<b>\$866,717</b>	<b>\$846,476</b>	<b>\$831,747</b>
<b>PROPERTY TAXES</b>					
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
<b>TOTAL</b>	<b>\$5,612,009</b>	<b>\$5,902,321</b>	<b>\$6,010,173</b>	<b>\$6,227,139</b>	<b>\$6,351,682</b>
<b>OPERATING</b>					
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
<b>TOTAL</b>	<b>\$1,047,670</b>	<b>\$1,121,221</b>	<b>\$951,161</b>	<b>\$851,280</b>	<b>\$947,573</b>
<b>REVENUE TOTAL</b>	<b>\$7,659,453</b>	<b>\$8,142,555</b>	<b>\$7,828,051</b>	<b>\$7,924,895</b>	<b>\$8,131,001</b>

## 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	
<b>TOTAL STAFF</b>		<b>4.10</b>	<b>0.00</b>

EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSES	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSES	FY 2027 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
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
<b>TOTAL</b>	<b>\$934,167</b>	<b>\$994,841</b>	<b>\$1,295,127</b>	<b>\$1,150,008</b>	<b>\$1,110,237</b>
<b>SERVICES AND SUPPLIES</b>					
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
<b>TOTAL</b>	<b>\$592,458</b>	<b>\$694,062</b>	<b>\$726,580</b>	<b>\$1,396,542</b>	<b>\$872,282</b>
<b>GRAND TOTAL</b>	<b>\$1,526,625</b>	<b>\$1,688,903</b>	<b>\$2,021,707</b>	<b>\$2,546,550</b>	<b>\$1,982,518</b>

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
	<b>TOTAL STAFF</b>	<b>1.35</b>	<b>0.50</b>

EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSES	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSES	FY 2027 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
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
<b>TOTAL</b>	<b>\$242,005</b>	<b>\$671,154</b>	<b>\$568,433</b>	<b>\$386,610</b>	<b>\$326,526</b>
<b>SERVICES AND SUPPLIES</b>					
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
<b>TOTAL</b>	<b>\$265,734</b>	<b>\$282,659</b>	<b>\$247,218</b>	<b>\$236,972</b>	<b>\$215,674</b>
<b>GRAND TOTAL</b>	<b>\$507,739</b>	<b>\$953,813</b>	<b>\$815,651</b>	<b>\$623,581</b>	<b>\$542,200</b>

## 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	
		<b>TOTAL STAFF</b>	<b>3.65</b>	<b>1.50</b>	
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
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
<b>TOTAL</b>	<b>\$530,842</b>	<b>\$280,796</b>	<b>\$408,069</b>	<b>\$713,203</b>	<b>\$638,004</b>
<b>SERVICES AND SUPPLIES</b>					
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
<b>TOTAL</b>	<b>\$102,260</b>	<b>\$128,058</b>	<b>\$203,299</b>	<b>\$116,466</b>	<b>\$225,113</b>
<b>GRAND TOTAL</b>	<b>\$633,102</b>	<b>\$408,855</b>	<b>\$611,368</b>	<b>\$829,669</b>	<b>\$863,117</b>

# 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		
	<b>TOTAL STAFF</b>	<b>4.90</b>	<b>15.00</b>		
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
<b>SALARIES AND BENEFITS</b>					
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
<b>TOTAL</b>	<b>\$544,498</b>	<b>\$764,549</b>	<b>\$1,288,726</b>	<b>\$1,003,514</b>	<b>\$1,473,534</b>
<b>SERVICES AND SUPPLIES</b>					
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
<b>TOTAL</b>	<b>\$510,938</b>	<b>\$314,100</b>	<b>\$539,826</b>	<b>\$276,381</b>	<b>\$547,245</b>
<b>GRAND TOTAL</b>	<b>\$1,055,436</b>	<b>\$1,078,649</b>	<b>\$1,828,552</b>	<b>\$1,279,896</b>	<b>\$2,020,778</b>

## 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 1<sup>st</sup>, plus 10% of that payment). The fund will be reviewed annually to ensure this formula results in the appropriate balance and adjustments shall be made as needed. This provides the District with the ability to continue payments for at least two years in the event of an unexpected revenueshortfall. An advance will be made from the fund each year to meet the July 1<sup>st</sup> contract amount. This advance will be replaced with a General Fund allocation. This year's payment for in-lieu will be approximately \$2,388,877; 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

<b>FISCAL YEAR-END FUND BALANCES</b>					
<b>ALL ACCOUNTS</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ACTUAL</b>	<b>FY 2026 APPROVED</b>	<b>FY 2026 PROJECTED</b>	<b>FY 2027 FORECAST</b>
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

<b>DEBT SERVICE</b>					
<b>DEBT SERVICE</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 ACTUAL EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSE</b>	<b>FY 2027 APPROVED BUDGET</b>
<b><i>PRINCIPAL / PAYMENT</i></b>					
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
<b>PRINCIPAL TOTAL</b>	<b>\$2,226,417</b>	<b>\$2,417,120</b>	<b>\$2,560,633</b>	<b>\$2,560,633</b>	<b>\$2,649,422</b>
<b><i>INTEREST</i></b>					
COP - REFI BOND	\$57,259	\$51,785	\$46,230	\$46,230	\$33,247
<b>INTEREST TOTAL</b>	<b>\$57,259</b>	<b>\$51,785</b>	<b>\$46,230</b>	<b>\$46,230</b>	<b>\$33,247</b>
	<b>FY 2023 ACTUAL EXPENSE</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 APPROVED BUDGET</b>	<b>FY 2025 PROJECTED EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>
<b>PRINCIPAL &amp; INTEREST TOTAL</b>	<b>\$2,283,676</b>	<b>\$2,468,905</b>	<b>\$2,606,863</b>	<b>\$2,606,863</b>	<b>\$2,682,669</b>

Capital Improvement Fund

<b>CAPITAL IMPROVEMENT FUND</b>					
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
<b>REVENUE TOTAL</b>	<b>\$1,884,857</b>	<b>\$1,370,587</b>	<b>\$1,792,476</b>	<b>\$1,812,016</b>	<b>(\$859,795)</b>
EXPENDITURES	FY 2024 ACTUAL EXPENSE	FY 2025 ACTUAL EXPENSE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED EXPENSE	FY 2027 APPROVED BUDGET
<b><i>EQUIPMENT/VEHICLE PURCHASE</i></b>					
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
<b>TOTAL</b>	<b>\$209,326</b>	<b>\$213,523</b>	<b>\$398,000</b>	<b>\$365,026</b>	<b>\$265,000</b>
<b><i>STRUCTURES AND IMPROVEMENTS</i></b>					
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
<b>TOTAL</b>	<b>\$124,304</b>	<b>\$13,030</b>	<b>\$8,246,500</b>	<b>\$11,223</b>	<b>\$1,247,500</b>
<b>EXPENDITURE TOTAL</b>	<b>\$333,630</b>	<b>\$226,553</b>	<b>\$8,644,500</b>	<b>\$376,250</b>	<b>\$1,512,500</b>
YEAR-END FUND BALANCE	FY 2024 ACTUAL BALANCE	FY 2025 ACTUAL BALANCE	FY 2026 APPROVED BUDGET	FY 2026 PROJECTED BALANCE	FY 2027 APPROVED BUDGET
<b>TOTAL</b>	<b>\$5,032,685</b>	<b>\$6,176,719</b>	<b>(\$675,305)</b>	<b>\$7,612,485</b>	<b>\$5,240,190</b>

Capital Replacement Schedule

<b>BIG BEAR MUNICIPAL WATER DISTRICT</b>							
<b>CAPITAL REPLACEMENT SCHEDULE</b>							
	YEAR ACQUIRED	BOOK COST	DEPRECIATED VALUE 6/30/2026	DEPRECIATION YEARS	REPLACEMENT REVIEW	REPLACEMENT COST	REQUIRED ANNUAL ACCRUAL
<b>AUTOS/TRUCKS</b>							
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
							<b>\$58,429</b>
<b>MOBILE EQUIPMENT</b>							
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
							<b>\$15,976</b>
<b>BOATS</b>							
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
							<b>\$65,800</b>
							<b>\$140,205</b>

Contamination Cleanup Project

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

Dam Repair Fund Projects

<b>DAM REPAIR FUND PROJECTS</b>					
<b>REVENUE</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$25,000	\$0	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 ACTUAL EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSE</b>	<b>FY 2027 APPROVED BUDGET</b>
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
<b>EXPENDITURE TOTAL</b>	<b>\$376,550</b>	<b>\$205,833</b>	<b>\$2,675,000</b>	<b>\$193,967</b>	<b>\$2,910,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2024 ENDING BALANCE</b>	<b>FY 2025 ENDING BALANCE</b>	<b>FY 2026 APPROVED BALANCE</b>	<b>FY 2026 PROJECTED BALANCE</b>	<b>FY 2027 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$3,702,742</b>	<b>\$3,496,909</b>	<b>\$872,974</b>	<b>\$3,302,942</b>	<b>\$392,942</b>


Fish Fund

<b>FISH FUND</b>					
<b>REVENUE</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$0	\$0	\$197,335	\$197,335	\$0
DONATIONS	\$65,755	\$66,652	\$14,567	\$70,955	\$15,000
<b>REVENUE TOTAL</b>	<b>\$65,755</b>	<b>\$66,652</b>	<b>\$211,902</b>	<b>\$268,290</b>	<b>\$15,000</b>
<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 ACTUAL EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSE</b>	<b>FY 2027 APPROVED BUDGET</b>
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
<b>EXPENDITURE TOTAL</b>	<b>\$147,800</b>	<b>\$197,422</b>	<b>\$277,500</b>	<b>\$170,449</b>	<b>\$275,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2024 ENDING BALANCE</b>	<b>FY 2025 ENDING BALANCE</b>	<b>FY 2026 APPROVED BALANCE</b>	<b>FY 2026 PROJECTED BALANCE</b>	<b>FY 2027 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>1,080,874</b>	<b>\$950,104</b>	<b>\$884,506</b>	<b>\$1,047,945</b>	<b>\$787,945</b>

Invasive Species (Docks) Funds

<b>INVASIVE SPECIES (DOCKS) FUND</b>					
<b>REVENUE</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
FEES PAID BY DOCK OWNERS	\$99,443	\$99,606	\$110,000	\$107,953	\$110,000
<b>REVENUE TOTAL</b>	<b>\$99,443</b>	<b>\$99,606</b>	<b>\$110,000</b>	<b>\$107,953</b>	<b>\$110,000</b>
<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 ACTUAL EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSE</b>	<b>FY 2027 APPROVED BUDGET</b>
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
<b>EXPENDITURE TOTAL</b>	<b>\$4,116</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$3,083</b>	<b>\$90,000</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2024 ENDING BALANCE</b>	<b>FY 2025 ENDING BALANCE</b>	<b>FY 2026 APPROVED BALANCE</b>	<b>FY 2026 PROJECTED BALANCE</b>	<b>FY 2027 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$776,566</b>	<b>\$876,172</b>	<b>\$896,172</b>	<b>\$981,042</b>	<b>\$1,001,042</b>

Lake Improvement Fund

<b>LAKE IMPROVEMENT FUND</b>					
<b>REVENUE</b>	<b>FY 2024 ACTUAL REVENUE</b>	<b>FY 2025 ACTUAL REVENUE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED REVENUE</b>	<b>FY 2027 APPROVED BUDGET</b>
GENERAL FUND TRANSFER	\$0	\$0	\$0	(\$1,698,000)	\$0
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,698,000)</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL EXPENSE</b>	<b>FY 2025 ACTUAL EXPENSE</b>	<b>FY 2026 APPROVED BUDGET</b>	<b>FY 2026 PROJECTED EXPENSE</b>	<b>FY 2027 APPROVED BUDGET</b>
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
<b>EXPENDITURE TOTAL</b>	<b>(2,922)</b>	<b>6,095</b>	<b>686,711</b>	<b>59,675</b>	<b>632,247</b>
<b>YEAR-END FUND BALANCE</b>	<b>FY 2024 ENDING BALANCE</b>	<b>FY 2025 ENDING BALANCE</b>	<b>FY 2026 APPROVED BALANCE</b>	<b>FY 2026 PROJECTED BALANCE</b>	<b>FY 2027 APPROVED BALANCE</b>
<b>TOTAL</b>	<b>\$2,415,590</b>	<b>\$2,409,495</b>	<b>\$1,722,784</b> 	<b>\$651,820</b>	<b>\$19,573</b>

Rathbun Creek Restoration

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

Santa Ana Watershed Hydro Authority (SAWHA) JPA Fund

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

Reserve Fund

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

# RESOLUTIONS

2026-04 Compensation Scales

RESOLUTION NO. 2026-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT  
ESTABLISHING EMPLOYEE COMPENSATION AND REPEALING RESOLUTION NO. 2025-11**

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

**Section 1. Purpose**

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

**Section 2. Repeals**

Resolution No. 2025-11 is hereby repealed.

PASSED, APPROVED AND ADOPTED this 21st day of May, 2026.



Thomas Bradford, Board President

ATTEST:



Elsa Donoho  
Secretary to the Board



**RESOLUTION NO. 2026-04  
EXHIBIT "A"  
FY 27 COMPENSATION PLAN  
EFFECTIVE: July 1, 2026  
FULL TIME EMPLOYEES**

<b>POSITION</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>MINIMUM (Bi-Weekly)</b>	<b>MAXIMUM (Bi-Weekly)</b>
<b>ACCOUNTANT I</b>								\$2,705	\$3,625
	\$2,705	\$2,840	\$2,982	\$3,131	\$3,288	\$3,452	\$3,625		
<b>ASSISTANT FINANCIAL OFFICER / HUMAN RESOURCES</b>								\$4,382	\$5,872
	\$4,382	\$4,601	\$4,831	\$5,073	\$5,326	\$5,593	\$5,872		
<b>COO</b>								\$9,649	\$12,931
	\$9,649	\$10,132	\$10,638	\$11,170	\$11,729	\$12,315	\$12,931		
<b>FACILITY MANAGER</b>								\$4,760	\$6,378
	\$4,760	\$4,997	\$5,247	\$5,510	\$5,785	\$6,074	\$6,378		
<b>GENERAL MANAGER</b>								\$7,522	\$10,081
	\$7,522	\$7,898	\$8,293	\$8,708	\$9,143	\$9,601	\$10,081		
<b>LAKE DATA / GRANT ANALYST</b>								\$3,094	\$4,146
	\$3,094	\$3,248	\$3,411	\$3,581	\$3,760	\$3,948	\$4,146		
<b>LAKE OPERATIONS COORDINATOR</b>								\$2,705	\$3,625
	\$2,705	\$2,840	\$2,982	\$3,131	\$3,288	\$3,452	\$3,625		
<b>LAKE OPERATIONS MANAGER</b>								\$4,760	\$6,378
	\$4,760	\$4,997	\$5,247	\$5,510	\$5,785	\$6,074	\$6,378		
<b>MAINTENANCE / FACILITY TECHNICIAN</b>								\$3,073	\$4,118
	\$3,073	\$3,227	\$3,388	\$3,557	\$3,735	\$3,922	\$4,118		
<b>MAINTENANCE WORKER II</b>								\$2,798	\$3,750
	\$2,798	\$2,938	\$3,085	\$3,239	\$3,401	\$3,571	\$3,750		
<b>MARINE / VEHICLE TECHNICIAN</b>								\$3,073	\$4,118
	\$3,073	\$3,227	\$3,388	\$3,557	\$3,735	\$3,922	\$4,118		
<b>MULTI-DEPARTMENT ROVER I</b>								\$2,416	\$3,238
	\$2,416	\$2,537	\$2,664	\$2,797	\$2,937	\$3,084	\$3,238		
<b>MULTI-DEPARTMENT ROVER II / LOGISTICS SUPERVISOR</b>								\$2,798	\$3,750
	\$2,798	\$2,938	\$3,085	\$3,239	\$3,401	\$3,571	\$3,750		
<b>OFFICE MANAGER / BOARD SECRETARY / EXECUTIVE ASSISTANT</b>								\$4,760	\$6,378
	\$4,760	\$4,997	\$5,247	\$5,510	\$5,785	\$6,074	\$6,378		
<b>SENIOR ACCOUNTANT</b>								\$3,866	\$5,181
	\$3,866	\$4,059	\$4,262	\$4,476	\$4,699	\$4,934	\$5,181		

**RESOLUTION NO. 2026-04  
EXHIBIT "B"  
FY 27 COMPENSATION PLAN  
EFFECTIVE: July 1, 2026  
SEASONAL EMPLOYEES**

<b>POSITION</b>	<i>MERIT</i> 1	<i>MERIT</i> 2	<i>MERIT</i> 3	<i>MERIT</i> 4	<i>MERIT</i> 5	<i>MERIT</i> 6	<i>MERIT</i> 7	<b>MINIMUM</b> (Hourly)	<b>MAXIMUM</b> (Hourly)
<b>LAKE RANGER AIDE</b>								Legal State Minimum Wage	
	Legal State Minimum Wage								
<b>LAKE RANGER I</b>								\$24.93	\$33.41
	\$ 24.93	\$26.18	\$27.49	\$28.86	\$30.30	\$31.82	\$33.41		
<b>LAKE RANGER II</b>								\$29.24	\$39.19
	\$ 29.24	\$30.70	\$32.24	\$33.85	\$35.54	\$37.32	\$39.19		

**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.

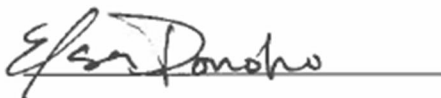
**Section 2. Budget**

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)

**RESOLUTION NO. 2026-06**

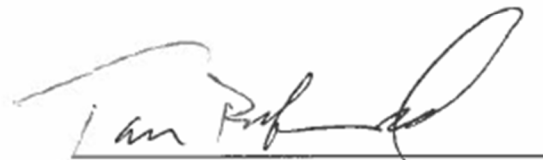
**A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR COMMENCING JULY 1,  
2026.**

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

**Section 1. Appropriations Limit**

The appropriations limit of the District under California Constitution Article XIII B for the fiscal year commencing July 1, 2026, is \$23,200,769.92.

**PASSED, APPROVED AND ADOPTED, repealing Resolution 2025-07, this 18th day of June 2026.**



Thomas Bradford, President

**ATTEST:**



Elsa Donoho, Secretary to the Board



(SEAL)