



Arrowbear Park Community Water District
Water and Sewer Rate Study
DRAFT Calculation Tables



prepared by Rural Community Assistance Corporation
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Table 1
Arrowbear Park County Water District

Current Rate Schedule
established July 1, 2024

Monthly Water Service Charges

Fixed Meter Charges	Ratio	\$/Month
3/4" Meter	1.00	\$36.91
1" Meter	2.12	\$78.16
1 1/2" Meter	4.23	\$156.31
2" Meter	6.78	\$250.10
6" Meter	11.21	\$413.60

Volumetric Charges	\$/cf
All Water Use	\$0.04

1 cf = 7.48 gallons

Monthly Sewer Service Charges

Fixed Charges	\$/month
Monthly Charge per EDU	\$47.27

Notes:
Source: Resolution 2022-10-20

Table 2
Arrowbear Park County Water District

Sewer Equivalent Dwelling Unit (EDU) Schedule
established by Resolution 2022-10-20

Classification	EDUs	Classification	EDUs
Residential:		Commercial:	
Single Family Residence, Vacation Home:	1.0	Hardware Store	1.0
Per each fixture over 20 fixtures	0.1	Per each fixture over 20 fixtures	0.1
Per each ADU	0.5	Hospital	5.0
Duplex (on one account):	2.0	Additional per bed	0.3
Per each fixture over 20 fixtures	0.1	Hotel/Motel	1.0
Per each ADU	0.5	Additional per unit	0.3
Apartment/Mobile Home Park (on one account)		Conference facility	1.0
First Unit	1.0	Laundry room	1.0
Additional Per Unit	1.0	Pools up to 500 square feet	1.0
Agricultural		Pools over 500 square feet	2.0
General	Staff calculated	Laundry	
Commercial		Self-Service up to 10 washing machines	3.0
Bank or savings and loan	1.0	Additional machines over 10	0.1
Per each fixture over 20 fixtures	0.1	Office building	1.0
Bar	1.0	Per each fixture over 20 fixtures	0.1
Per each seat over 20	0.1	Restaurant/café - sit down	1.0
Barbershop, Beauty Salon	1.0	Per each seat over 20 seats	0.1
Per each fixture over 10 fixtures	0.1	Additional for drive up window	0.5
Campsite (RV Parks):	1.0	Retail store	1.0
First Campsite	0.3	Per each fixture over 20 fixtures	0.1
For each additional campsite	0.2	School/daycare (up to 25 students)	1.0
First RV site (no hookups)	0.5	Per student over 25 based on maximum occupancy	0.1
For each additional RV site (no hookups)	0.3	Service station - gas and restroom only	1.0
First RV site (with hookups)	0.5	Additional for convenience store	
For each additional RV site (with hookups)	0.3	Spa/health center/salon:	1.0
Any site occupied by the same RV for 6 months or long	0.5	Per each fixture over 20 fixtures	0.1
Additional for shower/laundry rooms	1.0	Summer Camp:	1.0
Additional for RV dump	3.0	Additional per bed/cot	0.1
Pools up to 500 square feet	1.0	Additional for each shower room and/or laundry rooms	1.0
Pools over 500 square feet	2.0	Kitchen	1.0
Car Wash		Pools up to 500 square feet	1.0
Per Bay (with water recycling system)	0.5	Pools over 500 square feet	2.0
Per Bay (without water recycling system)	1.0	Veterinarian:	1.0
Convenience Store	1.0	Per each overnight animal housing unit	0.1
Doctor, Dentist, Medical Professional	1.0	Industrial:	
Per each fixture over 20 fixtures	0.1	General use	Staff calculated
Drugstore	1.0	Warehouse/storage unit:	1.0
Per each fixture over 20 fixtures	0.1	Per each fixture over 20 fixtures	0.1
Fitness Studio/Gym	1.0	Public/semipublic/assembly/religious:	
Per each fixture over 20 fixtures	0.1	Assembly hall or auditorium:	
Additional for Shower Room	1.0	Up to 50 seats	2.0
Garage, Automotive Repair or Tire Sales/Installation	1.0	Per each seat over 50 based on max. occupancy of larges	0.1
Additional per stall over 2	0.3	Kitchen	1.0
Grocery Store	1.0	Per fixture over 20 fixtures	0.1
Additional with Bakery	1.0	Church	See assembly hall
Additional with Butcher	1.0	Club or lodge	See assembly hall
Additional with Deli	1.0	Theater/performing arts center	See assembly hall
Additional with Floral	0.5	Welcome/Visitor Center (with public restrooms):	2.0
Group care facility/congregate living facility:	2.0	Fire Station:	1.0
Additional per bed	0.3	Per full-time staff	0.1
Kitchen	1.0		
Laundry	1.0		

Table 3
Arrowbear Park County Water District

Current Water Customer Listing
from usage data provided by the District

Customers by Meter Size

Meter Size	# Customers	\$/Month	Fixed Revenue
3/4" Meter	945	\$36.91	\$418,559
1" Meter	3	\$78.16	\$2,814
1 1/2" Meter	1	\$156.31	\$1,876
2" Meter	6	\$250.10	\$18,007
6" Meter	1	\$413.60	\$4,963
Total	956		\$446,219

Monthly Water Use

Month	Usage (cf)	\$/cf	Volumetric Revenue
Jul-23	505,803	\$0.04	\$20,232.12
Aug-23	566,927	\$0.04	22677.08
Sep-23	527,917	\$0.04	\$21,116.68
Oct-23	462,945	\$0.04	18517.8
Nov-23	538,630	\$0.04	\$21,545.20
Dec-23	342,347	\$0.04	13693.88
Jan-24	469,737	\$0.04	\$18,789.48
Feb-24	350,434	\$0.04	14017.36
Mar-24	429,409	\$0.04	\$17,176.36
Apr-24	233,460	\$0.04	9338.4
May-24	272,045	\$0.04	\$10,881.80
Jun-24	281,080	\$0.04	11243.2
Total	4,980,734		\$199,229.36

Total Revenue

Fixed Revenues	\$446,219
Volumetric Revenues	\$199,229
Total Revenue CY 2024	\$645,449

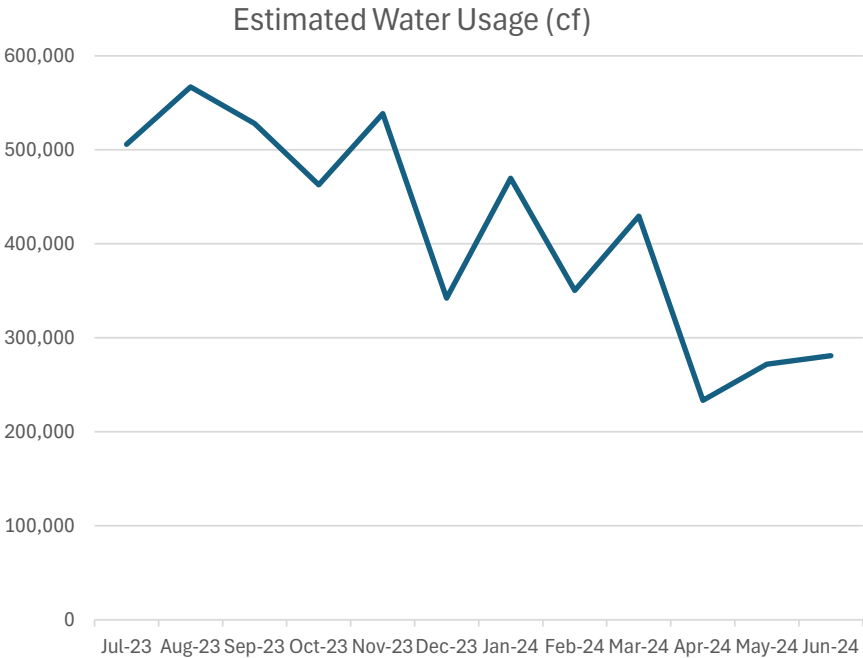


Table 5
Arrowbear Park County Water District

Water Revenue Projection
from 2023-24 COA-Budget.xlsx

Cost Projection Estimates		2025-26	2026-27	2027-28	2028-29	2029-30
O&M Increase	(20 year avg change CPI)	4.0%	4.0%	4.0%	4.0%	4.0%

No.	Revenue	Budget FY 2024-25	Projection 2025-26	2026-27	2027-28	2028-29	2029-30
6000	Salaries & Wages: Mgmt	\$79,490	\$82,670	\$85,977	\$89,416	\$92,993	\$96,712
6005	Salaries & Wages: Office	\$57,993	\$60,312	\$62,725	\$65,234	\$67,843	\$70,557
	Utility Worker					\$51,000	\$54,000
6010	Salaries & Wages: Office OT	\$502	\$522	\$543	\$564	\$587	\$610
6015	Salaries & Wages: Field	\$136,166	\$141,613	\$147,277	\$153,168	\$159,295	\$165,667
6020	Salaries & Wages: Field	\$16,195	\$16,843	\$17,516	\$18,217	\$18,946	\$19,703
6035	Payroll Taxes: Social Security/Medicare	\$22,893	\$23,809	\$24,761	\$25,752	\$26,782	\$27,853
6100	Benefits: Retirement	\$26,584	\$27,647	\$28,753	\$29,903	\$31,099	\$32,343
6105	Benefits: Dental Ins.	\$5,735	\$5,965	\$6,203	\$6,451	\$6,709	\$6,978
6110	Benefits: Health Ins.	\$66,535	\$69,196	\$71,964	\$74,843	\$77,836	\$80,950
6115	Benefits: Health Ins.	\$38,743	\$40,293	\$41,904	\$43,581	\$45,324	\$47,137
6116	Benefits: Health Ins.	\$9,000	\$9,360	\$9,734	\$10,124	\$10,529	\$10,950
6118	Benefits: Retirement	\$12,000	\$12,480	\$12,979	\$13,498	\$14,038	\$14,600
6120	Training	\$900	\$936	\$973	\$1,012	\$1,053	\$1,095
6200	Director Fees	\$8,911	\$9,268	\$9,638	\$10,024	\$10,425	\$10,842
6205	Director Training / Conferences	\$120	\$125	\$130	\$135	\$140	\$146
6210	Board Misc.	\$240	\$250	\$260	\$270	\$281	\$292
6300	Prof Svcs: Legal	\$4,800	\$4,992	\$5,192	\$5,399	\$5,615	\$5,840
6305	Prof Svcs: Accounting	\$1,680	\$1,747	\$1,817	\$1,890	\$1,965	\$2,044
6310	Prof Svcs: Engineering	\$250	\$260	\$270	\$281	\$292	\$304
6315	Prof Svcs: Audit	\$12,240	\$12,730	\$13,239	\$13,768	\$14,319	\$14,892
6320	Prof Svcs: Dues/Membership Fees	\$5,160	\$5,366	\$5,581	\$5,804	\$6,036	\$6,278
6325	Prof Svcs: Banking Fees / Charges	\$5,920	\$6,157	\$6,403	\$6,659	\$6,926	\$7,203
6330	Prof Svcs: Regulatory Fees	\$4,400	\$4,576	\$4,759	\$4,949	\$5,147	\$5,353
6335	Prof Svcs: Testing / Lab	\$4,500	\$4,680	\$4,867	\$5,062	\$5,264	\$5,475
6340	Prof Svcs: Computer / Network	\$3,650	\$3,796	\$3,948	\$4,106	\$4,270	\$4,441
6345	Prof Svcs: Misc.	\$1,080	\$1,123	\$1,168	\$1,215	\$1,263	\$1,314
6400	Office: Supplies	\$720	\$749	\$779	\$810	\$842	\$876
6405	Office: Printing	\$960	\$998	\$1,038	\$1,080	\$1,123	\$1,168

6410 Office: Postage	\$4,800	\$4,992	\$5,192	\$5,399	\$5,615	\$5,840
6415 Office: Software / Computer	\$240	\$250	\$260	\$270	\$281	\$292
6420 Office: Equipment / Furniture	\$240	\$250	\$260	\$270	\$281	\$292
6425 Office: Misc.	\$120	\$125	\$130	\$135	\$140	\$146
6500 Insurance: Workers' Comp	\$25,744	\$26,774	\$27,845	\$28,959	\$30,117	\$31,322
6505 Insurance: Property/Liability/Vehicles	\$30,000	\$31,200	\$32,448	\$33,746	\$35,096	\$36,500
6600 Vehicle: Maintenance	\$3,300	\$3,432	\$3,569	\$3,712	\$3,861	\$4,015
6605 Vehicle: Fuel	\$6,600	\$6,864	\$7,139	\$7,424	\$7,721	\$8,030
6700 Utility: Phone/Internet	\$3,500	\$3,640	\$3,786	\$3,937	\$4,095	\$4,258
6705 Utility: Gas	\$2,880	\$2,995	\$3,115	\$3,240	\$3,369	\$3,504
6700 Utility: Electric - Facilities	\$1,080	\$1,123	\$1,168	\$1,215	\$1,263	\$1,314
6705 Utility: Electric - Pumping	\$30,000	\$31,200	\$32,448	\$33,746	\$35,096	\$36,500
6710 Utility: Security	\$756	\$786	\$818	\$850	\$884	\$920
6800 Operations: Routine Maintenance	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510	\$3,650
6805 Operations: Repairs	\$16,000	\$16,640	\$17,306	\$17,998	\$18,718	\$19,466
6810 Operations: Inspecting / Testing	\$400	\$416	\$433	\$450	\$468	\$487
6815 Operations: Facilities	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217
6820 Operations: Tools / Equipment	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433
6825 Operations: Uniforms	\$720	\$749	\$779	\$810	\$842	\$876
6830 Operations: Safety Equipment	\$900	\$936	\$973	\$1,012	\$1,053	\$1,095
6837 Operations: Water Standby/Purchase	\$2,611	\$2,715	\$2,824	\$2,937	\$3,055	\$3,177
TOTAL O&M	\$663,258	\$689,788	\$717,380	\$746,075	\$826,918	\$860,954
		4.0%	4.0%	4.0%	10.8%	4.1%

Table 6
Arrowbear Park County Water District

Water Capital Improvement Plan

Water System Asset Value	Purchase Value	Replacement Value
Total Water System	\$4,567,435	\$9,883,383
Total System Assets	\$4,567,435	\$9,883,383

	Projection					
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Capital Improvement Plan						
2" Main Replacement - In-house			\$44,014		\$41,565	
2" Main Replacement - Hwy 18 Contract	\$90,000					
Meter Replacement - Ongoing						
Tank Inspection (Total)		\$10,000				
Service Vehicle 3 (Ranger) (60% Water)			\$47,000			
Repay Unrestricted Accounts		\$25,153	\$25,153			
Hydrants x 5		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Skidsteer Attachements(60% Water)				\$12,122		
Traffic Signs		\$4,500				
Pot Holing Trailer HX40G (60% Water)			\$54,000			
Hwy 18 Paving				\$25,000		
Total CIP	\$90,000	\$49,653	\$180,167	\$47,122	\$51,565	\$10,000

Source: 2024-25 Master Plan

Table 7
Arrowbear Park County Water District

Water Debt Service

		Projection 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Leasing2Inc Payments		\$69,583	\$69,583	\$69,583	\$69,583		
Water Portion	18%	\$12,440	\$12,440	\$12,440	\$12,440		
Total Current Debt Service		\$12,440	\$12,440	\$12,440	\$12,440	\$0	\$0
Proposed USDA Loan							
Amount	\$0						
Term (years)	30						
Interest Rate	4.50%						
Start Year	FY 2028-29						
Potential USDA Loan Payment							\$0
Total Potential Debt Service		\$12,440	\$12,440	\$12,440	\$12,440	\$0	\$0

Table 8
Arrowbear Park County Water District

Wastewater Fund Balance & Targets
from 2023-24 COA Budget.xlsx

Unrestricted Fund Reserve Balances		7/1/2024				
Water Equipment		\$528				
Water System		\$34,983				
LAIF		\$106,490				
TOTAL FUND BALANCE		\$142,001				

Target Fund Balance	2025	2026	2027	2028	2029	2030
Operating Reserve						
3 Months O&M	\$165,814	\$172,447	\$179,345	\$186,519	\$206,729	\$215,239
Capital Reserve						
1% Current Asset Value (Replacement)	\$98,834	\$98,834	\$98,834	\$98,834	\$98,834	\$98,834
Debt Service						
1 Year Payment	\$12,440	\$12,440	\$12,440	\$12,440	\$0	\$0
TOTAL TARGET FUND BALANCE	\$277,088	\$283,721	\$290,619	\$297,793	\$305,563	\$314,072

Table 9
Arrowbear Park County Water District

Water Cash Flow Projection
Version 1

Category	Projection 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date of Rate Increase	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
% Rate Revenue Increase		9%	9%	9%	9%	9%
Residential Bill, Current Rate Structure ¹	\$56.91	\$62.03	\$67.61	\$73.70	\$80.33	\$87.56
Affordability	0.8%	0.9%	1.0%	1.1%	1.1%	1.3%
BEGINNING FUND BALANCE	\$142,001	\$106,114	\$140,142	\$77,211	\$185,280	\$293,152
REVENUE						
Water Sales and Fees	\$623,311	\$679,409	\$740,556	\$807,206	\$879,854	\$959,041
Sales to Other Agencies	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Non-Operating Revenue	\$51,500	\$51,500	\$51,500	\$51,500	\$51,500	\$51,500
TOTAL REVENUE	\$729,811	\$785,909	\$847,056	\$913,706	\$986,354	\$1,065,541
EXPENDITURE						
O&M						
Salaries & Wages	\$313,239	\$325,768	\$338,799	\$352,351	\$417,445	\$435,103
Benefits	\$158,597	\$164,941	\$171,538	\$178,400	\$185,536	\$192,957
Professional Services	\$43,680	\$45,427	\$47,244	\$49,134	\$51,099	\$53,143
Office	\$7,080	\$7,363	\$7,658	\$7,964	\$8,283	\$8,614
Insurance	\$55,744	\$57,974	\$60,293	\$62,705	\$65,213	\$67,821
Vehicle	\$9,900	\$10,296	\$10,708	\$11,136	\$11,582	\$12,045
Utility	\$38,216	\$39,745	\$41,334	\$42,988	\$44,707	\$46,496
Operations	\$26,631	\$27,696	\$28,804	\$29,956	\$31,155	\$32,401
Other	\$10,171	\$10,578	\$11,001	\$11,441	\$11,899	\$12,375
Total Operating Expenditures	\$663,258	\$689,788	\$717,380	\$746,075	\$826,918	\$860,954
Debt Service	\$12,440	\$12,440	\$12,440	\$12,440	\$0	\$0
Capital Improvement Plan	\$90,000	\$49,653	\$180,167	\$47,122	\$51,565	\$10,000
TOTAL EXPENDITURES	\$765,698	\$751,881	\$909,987	\$805,637	\$878,483	\$870,954
NET REVENUES	-\$35,887	\$34,028	-\$62,931	\$108,069	\$107,872	\$194,587
ENDING FUND BALANCE	\$106,114	\$140,142	\$77,211	\$185,280	\$293,152	\$487,739
# Months O&M In Reserves	2 months	2 months	1 months	3 months	4 months	7 months
Debt Service Coverage	1.21	3.59	6.28	9.34	N/A	N/A
Fund Balance Target	\$277,088	\$283,721	\$290,619	\$297,793	\$305,563	\$314,072
Above/Below Target	 38%	 49%	 27%	 62%	 96%	 155%

Table 10

Arrowbear Park County Water District

Water Proposed Rate Schedule**Monthly Water Service Charges**

Fixed Meter Charges (\$/month)	Current	2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date		7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Proposed Rate Increase		9%	9%	9%	9%	9%
3/4" Meter	\$36.91	\$40.23	\$43.85	\$47.80	\$52.10	\$56.79
1" Meter	\$78.16	\$85.19	\$92.86	\$101.22	\$110.33	\$120.26
1 1/2" Meter	\$156.31	\$170.38	\$185.71	\$202.43	\$220.64	\$240.50
2" Meter	\$250.10	\$272.61	\$297.14	\$323.89	\$353.04	\$384.81
6" Meter	\$413.60	\$450.82	\$491.40	\$535.62	\$583.83	\$636.37

Volumetric Charges (\$/cf)**\$/cf**

All Water Use	\$0.04	\$0.04	\$0.05	\$0.05	\$0.06	\$0.06
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1 cf = 7.48 gallons

Average Single Family Bill (500 ccf)	\$56.91	\$62.03	\$67.61	\$73.70	\$80.33	\$87.56
Affordability	0.8%	0.9%	1.0%	1.1%	1.1%	1.3%

Table 11

Arrowbear Park County Water District

Wastewater Revenue Projection*from 2023-24 COA-Budget.xlsx*

Cost Projection Estimates		2024-25	2025-26	2026-27	2027-28	2028-29
Total Rate Revenues	<i>(anticipated growth in customer base)</i>	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Revenues	<i>(anticipated increases to other fees)</i>	0.0%	0.0%	0.0%	0.0%	0.0%

No.	Revenue	Budget FY 2024-25	Projection 2025-26	2026-27	2027-28	2028-29	2029-30
4000	Sewer Sales & Fees	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000
Total Operating Revenues		\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000
5000	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
5005	Standby Charges	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000
5010	Interest Income	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
5015	Late Charge Income	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
5020	Grant Income	\$500	\$0	\$0	\$0	\$0	\$0
5025	Gain on Disposal of Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
5030	Other Adjustments	\$400	\$0	\$0	\$0	\$0	\$0
5035	Other Fees and Charges	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
	Refund - Running Springs	\$91,854					
Total Non Operating Revenues		\$178,254	\$85,500	\$85,500	\$85,500	\$85,500	\$85,500
TOTAL REVENUES		\$738,254	\$645,500	\$645,500	\$645,500	\$645,500	\$645,500

Table 12
Arrowbear Park County Water District

Wastewater Revenue Projection
from 2023-24 COA-Budget.xlsx

Cost Projection Estimates		2025-26	2026-27	2027-28	2028-29	2029-30
O&M Increase	(20 year avg change CPI)	4.0%	4.0%	4.0%	4.0%	4.0%

No.	Revenue	Budget FY 2024-25	Projection 2025-26	2026-27	2027-28	2028-29	2029-30
6000	Salaries & Wages: Mgmt	\$33,121	\$34,446	\$35,824	\$37,257	\$38,747	\$40,297
6005	Salaries & Wages: Office	\$24,164	\$25,130	\$26,135	\$27,181	\$28,268	\$29,399
	Utility Worker					\$34,000	\$36,000
6010	Salaries & Wages: Office (OT)	\$209	\$217	\$226	\$235	\$245	\$254
6015	Salaries & Wages: Field	\$90,777	\$94,409	\$98,185	\$102,112	\$106,197	\$110,445
6020	Salaries & Wages: Field	\$10,797	\$11,228	\$11,678	\$12,145	\$12,630	\$13,136
6035	Payroll Taxes: Social Security/Medicare	\$12,453	\$12,951	\$13,469	\$14,008	\$14,568	\$15,151
6100	Benefits: Retirement	\$17,722	\$18,431	\$19,168	\$19,935	\$20,733	\$21,562
6105	Benefits: Dental Ins.	\$3,266	\$3,396	\$3,532	\$3,674	\$3,821	\$3,973
6110	Benefits: Health Ins.	\$37,872	\$39,387	\$40,963	\$42,601	\$44,305	\$46,077
6115	Benefits: Health Ins.	\$16,143	\$16,789	\$17,460	\$18,159	\$18,885	\$19,640
6116	Benefits: Health Ins.	\$6,000	\$6,240	\$6,490	\$6,749	\$7,019	\$7,300
6118	Benefits: Retirement	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083
6120	Training	\$200	\$208	\$216	\$225	\$234	\$243
6200	Director Fees	\$3,713	\$3,861	\$4,016	\$4,177	\$4,344	\$4,517
6205	Director Training / Conferences	\$50	\$52	\$54	\$56	\$58	\$61
6210	Board Misc.	\$100	\$104	\$108	\$112	\$117	\$122
6300	Prof Svcs: Legal	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433
6305	Prof Svcs: Accounting	\$700	\$728	\$757	\$787	\$819	\$852
6310	Prof Svcs: Engineering	\$200	\$208	\$216	\$225	\$234	\$243
6315	Prof Svcs: Audit	\$11,880	\$12,355	\$12,849	\$13,363	\$13,898	\$14,454
6320	Prof Svcs: Dues/Membership Fees	\$2,650	\$2,756	\$2,866	\$2,981	\$3,100	\$3,224
6325	Prof Svcs: Banking Fees / Charges	\$4,680	\$4,867	\$5,062	\$5,264	\$5,475	\$5,694
6330	Prof Svcs: Regulatory Fees	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510	\$3,650
6335	Prof Svcs: Testing / Lab	\$0	\$0	\$0	\$0	\$0	\$0
6340	Prof Svcs: Computer / Network	\$2,100	\$2,184	\$2,271	\$2,362	\$2,457	\$2,555
6345	Prof Svcs: Misc.	\$720	\$749	\$779	\$810	\$842	\$876
6400	Office: Supplies	\$300	\$312	\$324	\$337	\$351	\$365
6405	Office: Printing	\$400	\$416	\$433	\$450	\$468	\$487

6410 Office: Postage	\$3,200	\$3,328	\$3,461	\$3,600	\$3,744	\$3,893
6415 Office: Software / Computer	\$100	\$104	\$108	\$112	\$117	\$122
6420 Office: Equipment / Furniture	\$100	\$104	\$108	\$112	\$117	\$122
6425 Office: Misc.	\$50	\$52	\$54	\$56	\$58	\$61
6500 Insurance: Workers' Comp	\$15,175	\$15,782	\$16,413	\$17,069	\$17,752	\$18,462
6505 Insurance: Property/Liability/Vehicles	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397	\$24,333
6600 Vehicle: Maintenance	\$2,200	\$2,288	\$2,380	\$2,475	\$2,574	\$2,677
6605 Vehicle: Fuel	\$4,400	\$4,576	\$4,759	\$4,949	\$5,147	\$5,353
6700 Utility: Phone/Internet	\$1,750	\$1,820	\$1,893	\$1,969	\$2,047	\$2,129
6705 Utility: Gas	\$1,900	\$1,976	\$2,055	\$2,137	\$2,223	\$2,312
6700 Utility: Electric - Facilities	\$450	\$468	\$487	\$506	\$526	\$547
6705 Utility: Electric - Pumping	\$8,500	\$8,840	\$9,194	\$9,561	\$9,944	\$10,342
6710 Utility: Security	\$315	\$328	\$341	\$354	\$369	\$383
6800 Operations: Routine Maintenance	\$500	\$520	\$541	\$562	\$585	\$608
6805 Operations: Repairs	\$500	\$520	\$541	\$562	\$585	\$608
6810 Operations: Inspecting / Testing	\$0	\$0	\$0	\$0	\$0	\$0
6815 Operations: Facilities	\$600	\$624	\$649	\$675	\$702	\$730
6820 Operations: Tools / Equipment	\$1,400	\$1,456	\$1,514	\$1,575	\$1,638	\$1,703
6825 Operations: Uniforms	\$480	\$499	\$519	\$540	\$562	\$584
6830 Operations: Safety Equipment	\$600	\$624	\$649	\$675	\$702	\$730
6837 Operations: Treatment	\$266,976	\$277,655	\$288,761	\$300,312	\$312,324	\$324,817
TOTAL O&M	\$619,412	\$644,189	\$669,956	\$696,755	\$758,625	\$789,610
		4.0%	4.0%	4.0%	8.9%	4.1%

Table 13

Arrowbear Park County Water District

Wastewater Capital Improvement Plan

	Water System Assets	Purchase Value	Replacement Value			
	Total Wastewater System					
	Total System Assets	\$0	\$10,000,000			

Source: 2024-25 Master Plan, edits by General Manager

Table 14

Arrowbear Park County Water District

Wastewater Debt Service

		Projection 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Leasing2Inc Payments		\$69,583	\$69,583	\$69,583	\$69,583		
Wastewater Payment	82%	\$57,143	\$57,143	\$57,143	\$57,143		
Total Current Debt Service		\$57,143	\$57,143	\$57,143	\$57,143	\$0	\$0
Proposed USDA Loan							
Amount	\$0						
Term (years)	30						
Interest Rate	4.50%						
Start Year	FY 2028-29						
Potential USDA Loan Payment							\$0
Total Potential Debt Service		\$57,143	\$57,143	\$57,143	\$57,143	\$0	\$0

Table 15
Arrowbear Park County Water District

Wastewater Fund Balance & Targets
from 2023-24 COA Budget.xlsx

Unrestricted Fund Reserve Balances	7/1/2024
Sewer Equipment	\$0
LAIF	\$106,617
TOTAL FUND BALANCE	\$106,617

Target Fund Balance	2025	2026	2027	2028	2029	2030
Operating Reserve						
3 Months O&M	\$154,853	\$161,047	\$167,489	\$174,189	\$189,656	\$197,402
Capital Reserve						
1% Current Asset Value (Replacement)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Debt Service						
1 Year Payment	\$57,143	\$57,143	\$57,143	\$57,143	\$0	\$0
TOTAL TARGET FUND BALANCE	\$311,996	\$318,190	\$324,632	\$331,332	\$289,656	\$297,402

Table 16
Arrowbear Park County Water District

Wastewater Cash Flow Projection
Version 1

Category	Budget FY 2024-25	Projection 2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date of Rate Increase	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
% Rate Revenue Increase		20%	20%	10%	5%	5%
Rate per EDU	\$47.27	\$56.72	\$68.07	\$74.88	\$78.62	\$82.55
Affordability	0.7%	0.8%	1.0%	1.1%	1.1%	1.2%
BEGINNING FUND BALANCE	\$106,617	\$65,315	\$20,900	\$28,281	\$153,435	\$355,054
REVENUE						
Wastewater Sales and Fees	\$560,000	\$672,000	\$806,400	\$887,040	\$931,392	\$977,962
Non-Operating Revenue	\$178,254	\$85,500	\$85,500	\$85,500	\$85,500	\$85,500
TOTAL REVENUE	\$738,254	\$757,500	\$891,900	\$972,540	\$1,016,892	\$1,063,462
EXPENDITURE						
O&M						
Salaries & Wages	\$171,520	\$178,381	\$185,516	\$192,937	\$234,654	\$244,681
Benefits	\$86,003	\$89,444	\$93,021	\$96,742	\$100,612	\$104,636
Professional Services	\$27,930	\$29,047	\$30,209	\$31,417	\$32,674	\$33,981
Office	\$4,150	\$4,316	\$4,489	\$4,668	\$4,855	\$5,049
Insurance	\$35,175	\$36,582	\$38,045	\$39,567	\$41,149	\$42,795
Vehicle	\$6,600	\$6,864	\$7,139	\$7,424	\$7,721	\$8,030
Utility	\$12,915	\$13,432	\$13,969	\$14,528	\$15,109	\$15,713
Operations	\$271,056	\$281,898	\$293,174	\$304,901	\$317,097	\$329,781
Other	\$4,063	\$4,225	\$4,395	\$4,570	\$4,753	\$4,943
Total Operating Expenditures	\$619,412	\$644,189	\$669,956	\$696,755	\$758,625	\$789,610
Debt Service	\$57,143	\$57,143	\$57,143	\$57,143	\$0	\$0
Capital Improvement Plan	\$103,000	\$100,583	\$157,420	\$93,488	\$56,648	\$108,938
TOTAL EXPENDITURES	\$779,556	\$801,915	\$884,520	\$847,386	\$815,272	\$898,548
NET REVENUES	-\$41,302	-\$44,415	\$7,380	\$125,154	\$201,620	\$164,914
ENDING FUND BALANCE	\$65,315	\$20,900	\$28,281	\$153,435	\$355,054	\$519,968
# Months O&M In Reserves	1 months	0 months	1 months	3 months	6 months	8 months
Debt Service Coverage	N/A	N/A	N/A	N/A	N/A	N/A
Fund Balance Target	\$311,996	\$318,190	\$324,632	\$331,332	\$289,656	\$297,402
Above/Below Target	 21%	 7%	 9%	 46%	 123%	 175%

Table 17

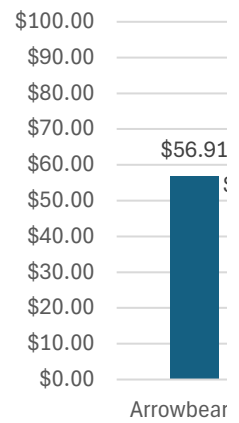
Arrowbear Park County Water District

Wastewater Proposed Rate Schedule**Monthly Sewer Service Charges**

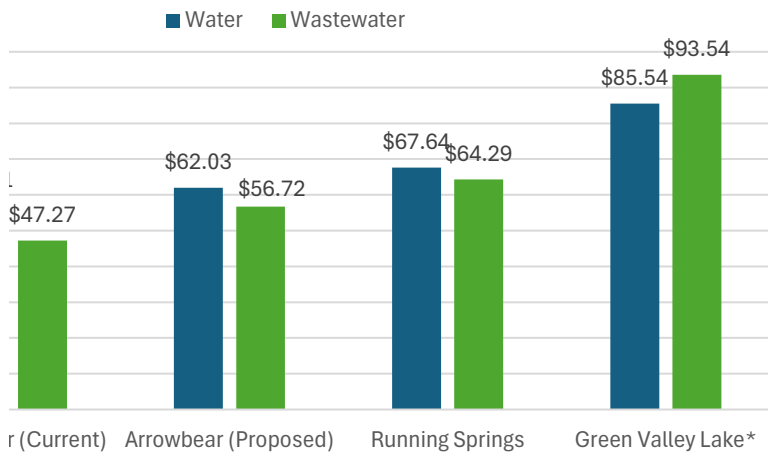
Fixed Sewer Rates	Current	Projection				
		2025-26	2026-27	2027-28	2028-29	2029-30
Effective Date		7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Proposed Rate Increase		20%	20%	10%	5%	5%
Monthly Charge per EDU	\$47.27	\$56.72	\$68.07	\$74.88	\$78.62	\$82.55
1 EDU = 1 Equivalent Single Family Dwelling Unit						
Average Single Family Bill	\$47.27	\$56.72	\$68.07	\$74.88	\$78.62	\$82.55
Affordability	0.7%	0.8%	1.0%	1.1%	1.1%	1.2%

	Water	Wastewater
Arrowbear (Current)	\$56.91	\$47.27
Arrowbear (Proposed)	\$62.03	\$56.72
Running Springs	\$67.64	\$64.29
Green Valley Lake*	\$85.54	\$93.54

3740



assumes 5 hcf usage wh
* includes monthly shar



Where applicable
Value of CIP assessment