

Arrowbear Park County Water District

ANNUAL FINANCE/BUDGET MEETING OF THE BOARD OF DIRECTORS

AGENDA

DATE: May 9, 2025

TIME: 1:00 PM Open Session

APCWD BOARD OF DIRECTORS
P.O. Box 4045
Arrowbear Park, CA 92382-4045

POSTING: This agenda was
posted prior to 5:00 PM on
May 6, 2025, per Policy #5020.40

MEETING LOCATION

Arrowbear Park County Water District Office
2365 Fir Drive
Arrowbear Lake, CA 92382

OPEN SESSION

A. CALL TO ORDER – Terisa Bonito, Finance Committee Chair

B. PLEDGE OF ALLEGIANCE TO THE FLAG

C. AGENDA POSTING CERTIFICATION

D. ROLL CALL

E. PUBLIC COMMENT

This portion of the agenda is reserved for the public to discuss matters of interest, within the District's jurisdiction, which are ***not on the agenda***. For public comment on items not on the agenda, no action may be taken by the Board, except to refer the matter to staff and/or place it on a future agenda. It is in the best interest of the person speaking to the Board to be concise and to the point. ***A time limit of five minutes per individual will be allowed.*** Visitors are reminded to please refrain from making comments or talking amongst themselves while the meeting is in progress. Public comments may be made when a Discussion/Action Item is being discussed, provided the visitor raises his/her hand ***and*** is recognized by the Chairperson.

F. DISCUSSION / ACTION ITEMS

1. Brief review of current FY 2024-2025 Fire Department Budget YTD and projected year end numbers.
2. Discussion of potential and/or significant Fire Department FY 2025-2026 events and budgetary impact.
 - a. Discussion regarding Revenue changes from FY 2024-2025 to FY 2025-2026.
 - b. Discussion regarding Fire Department Tax Revenue.

- c. CalPERS annual Safety Pension Fund assessment due to actuarial adjustment is an increase from FY 2024-2025 by 17% and is still a significant amount to the Fire Department budget (24-25 \$27,134 to 25-26 \$31,788).
 - d. Tax revenue should be about the same as FY 2024-2025.
- 3. Review and discuss FY 2025-2026 Preliminary Income & Operating Expense Budgets for Fire Department by line item, compare major income and expense variances from FY 2024-2025. (Will be adopted with FY 2025-2026 budget approval action at Regular Board Meeting June 2025).

**Excuse Fire Department Staff
Brief Recess as Needed**

- 4. Brief review of current Water/Sewer Departments FY 2024-2025 Budget YTD and projected year end numbers.
- 5. Discussion of potential and/or significant Water/Sewer Departments FY 2025-2026 events and budgetary impact.
 - a. Inflationary/Equipment Replacement pressures. (Well 3 pump and the lift Station pump both had to be replaced at over \$20,000 each, fuel costs up 6%, postage up 12%, COLA increase 2.5%).
 - b. Unfunded Liability for the Classic Plan is increasing by 120% (24-25 - \$5,357 to 25-26 - \$11,818).
 - c. Unfunded Liability for the CalPERS PEPRA Plan is increasing by 123% (24-25 – \$1,615 to 25-26 - \$3,610)
 - d. Wastewater treatment costs may increase 5.02%.
 - e. Increases in insurance costs (both Healthcare and Property/Liability, Workers' Compensation may decrease for FY 25-26).
 - f. CLAWA Annual Charge is the same (24-25 \$2,611.00 to 25-26 \$2,611.00).
 - g. Impact of proposed rate adjustment on the next 5-year budget projections.
- 6. Review and discuss FY 2025-2026 Preliminary Income & Operating Expense Budgets for Water/Sewer Departments by line item, compare major income and expense variances from FY 2024-2025. (Will be adopted with FY 2025-2026 budget approval action at Regular Board Meeting June 2025).
- 7. Discussion with motion to approve COLA increases for FY 2025-2026. Policy 2150.25.1 is “Annual Cost of Living Adjustment (COLA) increases will be determined by the Board and those annual COLA increases will be approved by motion as part of the next (FY) Fiscal Year budget approval process.” Informational note: previous 12-month CPI percentage (inflation) as of March 2025 = 2.5%
- 8. Discussion with motion as needed to approve Merit increases for next fiscal year. Policy 2150.25.2 is: “Annual merit increases will be calculated by the General Manager based on District Budget constraints and employee retention goals. The percentage increase for annual merit increases will be determined by the Board and those annual merit increases will be approved by motion as part of the next (FY) Fiscal Year budget approval process. Disbursement of the annual merit increases will be at the General Manager discretion based on criteria outlined in 2150.5.”

9. Annual discussion with motion to approve FY 2025-2026 frequency and amount of Director's Fees per Policy 4030 (with 2.5% COLA Directors compensation would increase from \$212.17 to \$217.26 per meeting).
10. Discussion with motion to amend Policy #4030.10, authorizing payment to the Board for Regular Board Meetings, Full Board Master Plan meeting, Special Meetings regarding Employment issues, and Full Board Finance Meetings only.
11. Discussion with motion to approve proposed District Salary Ranges for FY 2025-2026 as adjusted for COLA increase and range adjustments.
12. Discussion of Projected Allocation of FY 2024-2025 Master Plan Surplus/Deficit and Revenue Surplus Funds to Unrestricted Net Asset Accounts. (Will be adopted with FY 2025–2026 budget approval action at Regular Board Meeting, June 2025.)
13. Discussion of funds allocation to Master Plan Projects in FY 2025-2026 Master Plan/Replacement Budget.

G. ANNOUNCEMENTS

- A) Chair
- B) Board Members
- C) Staff

NOTE: The next Regular Board Meeting will be May 15, 2025, at 6:00 PM.

ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Caroline Rimmer, Board Secretary at (909) 867-2704 at least 48 hours before the meeting, if possible.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 2365 Fir Dr., Arrowbear Lake, during normal business hours.