

# Arrowbear Park County Water District

## SPECIAL FINANCE/BUDGET MEETING

### OF THE BOARD OF DIRECTORS

#### AGENDA

DATE: May 24, 2023

TIME: 1:15 p.m. Open Session

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

POSTING: This agenda was  
posted prior to 5:00 p.m. on  
May 18, 2023 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

##### A) Board

1. Brief review of current Fire Department FY 2022-2023 Budget YTD and projected year end numbers.
2. Discussion of potential and/or significant Fire Department FY 2023-2024 events and budgetary impact.
  - a. Fire Department proposed cost-recovery fees for inspections, plan checks, non-resident response, etc. could generate around \$20,000/yr. in new/additional Fire Department

revenues. Proposed cost-recovery fee schedule policy to be discussed/approved at June Board Meeting.

- b. Fire Department proposed 27% increase in coverage budget to continue to provide 2/0 staffing 7 days/week with additional compensation incentives to meet retention goals (22-23 \$72,800 to 23-24 \$93,080). Proposed new coverage compensation policy to be discussed/approved at June Board Meeting.
  - c. Fire Department proposed cloud-based incident management software/service (\$4,000/yr.) coordinated with additional dispatch services (\$2200/yr.) to improve incident data management, interagency incident coordination, and improve overall incident efficiencies.
  - d. CalPERS annual Safety Pension Fund assessment due to actuarial adjustment is down slightly (4.9%) but still is a significant amount on the Fire Department budget, (22-23 \$29,712 to 23-24 \$28,244).
  - e. Tax revenues have continued to rise due to increases in property values and assessed tax values.
3. Review and discuss FY 2023-2024 Preliminary Income & Operating Expense Budgets for Fire Department by line item, compare major income and expense variances from FY 2022-2023. (Will be adopted with FY 2023-2024 budget approval action at Regular Board Meeting, June 2023.)

#### **Excuse Fire Department Staff**

#### **Brief Recess as Needed**

4. Brief review of current Water/Sewer Departments FY 2022-2023 Budget YTD and projected year end numbers.
5. Discussion of potential and/or significant Water/Sewer Departments FY 2023-2024 events and budgetary impact.
  - a. Inflationary pressures are easing, still... (material costs up 10-20%, fuel costs up 5%, electricity costs up 10%, other utility costs up 5-8%, postage up 6%, COLA increase and related employee costs, healthcare costs, etc. up 5-7%, wastewater treatment costs up 17%).
  - b. After drastic increases in insurance costs in 22-23 (Workers Comp up 150% and Property/Auto/Liability up 76%), Workers Comp is down 13.6% and Property/Auto/Liability is only up 7.9%.
  - c. Interest revenues have risen due to federal government interest rate actions.
  - d. CLAWA Annual Charge is up (22-23 \$2323.00 to 23-24 \$2463.00) but their increased water rates mean that we increase the rate to RSWD for surplus water sales as well.
  - e. Water training budget increased to cover certification training for two Utility Workers to advance to Serviceperson I.
  - f. FY 2023-2024 personnel promotions and associated wage issues that impact the FY 2023-2024 Budget.
  - g. Impact of rate increases on 5-year budget projections.
6. Review and discuss FY 2023-2024 Preliminary Income & Operating Expense Budgets for Water/Sewer Departments by line item, compare major income and expense variances from

FY 2022-2023. (Will be adopted with FY 2023-2024 budget approval action at Regular Board Meeting, June 2023.)

7. Discussion with motion to approve COLA increases for FY 2023-2024. 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 2023 = 4.6%.
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 Managers discretion, based on the criteria outlined in 2150.30.”
9. Annual discussion with motion to approve FY 2023-2024 frequency and amount of Director’s Fees per Policy 4030 (with 4.6% COLA Directors compensation would increase from \$202.84 to \$212.17 per meeting).
10. Discussion with motion to approve proposed District Salary Ranges for FY 2023-2024 as adjusted for COLA increase and range adjustments.
11. Discussion with motion as needed regarding potential financing of Master Plan equipment purchase of new sewer jetter, and/or sewer inspection setup, and/or skidsteer with attachments.
12. Discussion of Projected Allocation of FY 2022-2023 Master Plan Surplus/Deficit and Revenue Surplus Funds to Unrestricted Net Asset Accounts. (Will be adopted with FY 2023-2024 budget approval action at Regular Board Meeting, June 2023.)
13. Discussion of funds allocation to Master Plan Projects in FY 2023-2024 Master Plan/Replacement Budget.

1. **ANNOUNCEMENTS**

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

NOTE: The next Regular Board Meeting will be June 15, 2023 at 6:30 p.m.

**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.

## Arrowbear Park County Water District

### Statement of Revenues and Expenditures Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
<b>Income Categories</b>					
4000	Sales And Fees	35,397.94	356,495.17	440,000.00	(83,504.83) (18.98)%
4010	Sales To Other Agencies	0.00	48,787.51	65,000.00	(16,212.49) (24.94)%
5000	Property Taxes	0.00	7,800.00	7,800.00	0.00 0.00%
5005	Standby Charges	7,368.11	37,229.75	34,000.00	3,229.75 9.50%
5010	Interest Income	3,178.69	7,667.51	2,000.00	5,667.51 283.38%
5015	Late Charge Income	518.19	4,961.18	7,000.00	(2,038.82) (29.13)%
5020	Grant Income	0.00	0.00	500.00	(500.00) (100.00)%
5030	Other Adjustment	(32.07)	620.58	(2,000.00)	2,620.58 (131.03)%
5035	Other Fees Charges	745.34	6,648.47	6,500.00	148.47 2.28%
	<b>Total Income Categories</b>	<u>47,176.20</u>	<u>470,210.17</u>	<u>560,800.00</u>	<u>(90,589.83) (16.15)%</u>
<b>Expense Categories</b>					
6000	Salaries Wages Mgmt	5,292.50	55,571.37	75,059.71	19,488.34 25.96%
6005	Salaries Wages Office Reg	3,273.60	32,049.60	43,336.57	11,286.97 26.04%
6010	Salaries Wages Office Ot	0.00	0.00	660.90	660.90 100.00%
6015	Salaries Wages Field Reg	7,932.24	89,002.05	101,870.50	12,868.45 12.63%
6020	Salaries Wages Field Ot	681.57	12,328.36	12,121.61	(206.75) (1.71)%
6035	Payroll Taxes	1,310.63	14,693.59	18,479.99	3,786.40 20.49%
6100	Benefits Retirement	1,367.94	16,766.53	18,810.30	2,043.77 10.87%
6105	Benefits Dental Insurance	357.44	3,381.60	4,081.82	700.22 17.15%
6110	Benefits Health Ins Active	5,266.77	41,887.72	46,358.00	4,470.28 9.64%
6115	Benefits Health Ins Retired	2,650.19	26,034.92	34,853.08	8,818.16 25.30%
6116	Benefits OPEB	0.00	0.00	9,000.00	9,000.00 100.00%
6118	CEPPT Trust	0.00	0.00	12,000.00	12,000.00 100.00%
6120	Training	0.00	0.00	900.00	900.00 100.00%
6200	Director Fees	0.00	4,016.22	8,519.28	4,503.06 52.86%
6205	Director Training Conference	0.00	0.00	120.00	120.00 100.00%
6210	Board Misc	119.09	190.86	240.00	49.14 20.48%
6300	Prof Svcs Legal	0.00	2,579.76	1,800.00	(779.76) (43.32)%
6305	Prof Svcs Accounting	0.00	825.38	1,680.00	854.62 50.87%
6310	Prof Svcs Engineering	0.00	0.00	250.00	250.00 100.00%
6315	Prof Svcs Audit	405.00	12,269.34	11,560.00	(709.34) (6.14)%
6320	Prof Svcs Dues Membership Fees	0.00	3,919.12	5,160.00	1,240.88 24.05%
6325	Prof Svcs Bank Fees Charges	513.61	7,566.40	5,920.00	(1,646.40) (27.81)%
6330	Prof Svcs Regulatory Fees	0.00	7,257.85	4,400.00	(2,857.85) (64.95)%
6335	Prof Svcs Testing Lab	914.33	8,008.07	4,500.00	(3,508.07) (77.96)%
6340	Prof Svcs Computer Network	437.50	524.49	1,370.00	845.51 61.72%
6345	Prof Svcs Misc	13.75	1,196.67	1,080.00	(116.67) (10.80)%
6400	Office Supplies	34.99	738.94	720.00	(18.94) (2.63)%
6405	Office Printing	849.75	2,003.94	960.00	(1,043.94) (108.74)%
6410	Office Postage	14.40	2,428.35	4,680.00	2,251.65 48.11%
6415	Office Software Computer	143.93	162.06	240.00	77.94 32.48%
6420	Office Equipment/Furniture	511.25	546.37	240.00	(306.37) (127.65)%
6425	Office Misc	0.00	43.68	120.00	76.32 63.60%
6500	Insurance Workers Comp	0.00	19,042.19	20,870.69	1,828.50 8.76%
6505	Insurance Property Liability Vehicle	0.00	37,859.32	22,800.00	(15,059.32) (66.05)%
6600	Vehicle Maintenance	0.00	1,789.50	4,200.00	2,410.50 57.39%

## Arrowbear Park County Water District

### Statement of Revenues and Expenditures Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6605 Vehicle Fuel	356.14	6,403.77	6,600.00	196.23	2.97%
6700 Utility Phone Internet	298.54	2,895.78	3,500.00	604.22	17.26%
6705 Utility Gas	151.82	2,846.70	2,880.00	33.30	1.16%
6710 Utility Electric Facilities	72.78	771.38	1,080.00	308.62	28.58%
6715 Utility Electric Pumping	2,205.13	28,802.95	30,000.00	1,197.05	3.99%
6720 Utility Security	126.00	622.74	768.00	145.26	18.91%
6800 Operations Routine Maint	493.55	1,876.87	4,200.00	2,323.13	55.31%
6805 Operations Repairs	33.77	7,634.76	6,500.00	(1,134.76)	(17.46)%
6810 Operations Inspecting/Testing	0.00	173.21	400.00	226.79	56.70%
6815 Operations Facilities	30.11	978.67	1,200.00	221.33	18.44%
6820 Operations Tools Equipment	30.61	2,414.26	1,200.00	(1,214.26)	(101.19)%
6825 Operations Uniforms	0.00	585.48	720.00	134.52	18.68%
6830 Operations Safety Equipment	0.00	667.78	900.00	232.22	25.80%
6837 Water Standby Purchase	0.00	2,323.00	2,323.00	0.00	0.00%
Total Expense Categories	<u>35,888.93</u>	<u>463,681.60</u>	<u>541,233.45</u>	<u>77,551.85</u>	<u>14.33%</u>
Net Surplus/(Deficit)	<u>11,287.27</u>	<u>6,528.57</u>	<u>19,566.55</u>	<u>(13,037.98)</u>	<u>(66.63)%</u>
Master Plan Expenses					
0059 Hwy 18 Pipeline	0.00	0.00	301,090.74	301,090.74	100.00%
0060 Encina Dr.	0.00	13,115.67	13,358.00	242.33	1.81%
0062 Pine Ridge	0.00	0.00	18,500.00	18,500.00	100.00%
0064 Tractor Forklifts	0.00	1,320.07	1,300.00	(20.07)	(1.54)%
0065 PortaJohn	0.00	1,750.65	1,820.00	69.35	3.81%
Total Master Plan Expenses	<u>0.00</u>	<u>16,186.39</u>	<u>336,068.74</u>	<u>319,882.35</u>	<u>95.18%</u>

## Arrowbear Park County Water District

### Statement of Revenues and Expenditures

#### Sewer

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
<b>Income Categories</b>					
4000	Sales And Fees	40,747.85	405,232.94	470,000.00	(64,767.06) (13.78)%
5000	Property Taxes	0.00	5,200.00	5,200.00	0.00 0.00%
5005	Standby Charges	14,223.33	74,975.07	68,000.00	6,975.07 10.26%
5010	Interest Income	1,324.46	3,513.02	1,600.00	1,913.02 119.56%
5015	Late Charge Income	686.91	6,576.48	6,500.00	76.48 1.18%
5020	Grant Income	0.00	0.00	500.00	(500.00) (100.00)%
5030	Other Adjustment	(4.79)	3,792.15	(1,800.00)	5,592.15 (310.68)%
5035	Other Fees Charges	592.66	5,959.15	6,500.00	(540.85) (8.32)%
	<b>Total Income Categories</b>	<b>57,570.42</b>	<b>505,248.81</b>	<b>556,500.00</b>	<b>(51,251.19) (9.21)%</b>
<b>Expense Categories</b>					
6000	Salaries Wages Mgmt	2,886.82	30,311.66	31,274.88	963.22 3.08%
6005	Salaries Wages Office Reg	1,785.60	17,481.60	18,056.90	575.30 3.19%
6010	Salaries Wages Office Ot	0.00	0.00	275.37	275.37 100.00%
6015	Salaries Wages Field Reg	4,271.09	47,798.97	67,913.66	20,114.69 29.62%
6020	Salaries Wages Field Ot	367.23	6,637.67	8,081.07	1,443.40 17.86%
6035	Payroll Taxes	710.30	7,949.99	9,880.10	1,930.11 19.54%
6100	Benefits Retirement	741.05	9,073.79	12,540.20	3,466.41 27.64%
6105	Benefits Dental Insurance	194.04	1,830.20	2,215.78	385.58 17.40%
6110	Benefits Health Ins Active	2,847.44	22,675.28	25,279.48	2,604.20 10.30%
6115	Benefits Health Ins Retired	1,445.56	14,200.84	14,522.12	321.28 2.21%
6116	Benefits OPEB	0.00	0.00	6,000.00	6,000.00 100.00%
6118	CEPPT Trust	0.00	0.00	5,000.00	5,000.00 100.00%
6120	Training	0.00	0.00	200.00	200.00 100.00%
6200	Director Fees	0.00	2,190.67	3,549.70	1,359.03 38.29%
6205	Director Training Conference	0.00	0.00	50.00	50.00 100.00%
6210	Board Misc	49.64	80.64	100.00	19.36 19.36%
6300	Prof Svcs Legal	0.00	1,521.84	750.00	(771.84) (102.91)%
6305	Prof Svcs Accounting	0.00	343.91	700.00	356.09 50.87%
6310	Prof Svcs Engineering	0.00	0.00	200.00	200.00 100.00%
6315	Prof Svcs Audit	168.75	11,796.83	11,220.00	(576.83) (5.14)%
6320	Prof Svcs Dues Membership Fees	0.00	1,753.73	2,650.00	896.27 33.82%
6325	Prof Svcs Bank Fees Charges	530.43	8,926.27	4,680.00	(4,246.27) (90.73)%
6330	Prof Svcs Regulatory Fees	0.00	949.80	3,000.00	2,050.20 68.34%
6340	Prof Svcs Computer Network	437.50	1,097.15	1,150.00	52.85 4.60%
6345	Prof Svcs Misc	13.75	735.94	720.00	(15.94) (2.21)%
6400	Office Supplies	14.58	388.09	300.00	(88.09) (29.36)%
6405	Office Printing	551.24	799.80	400.00	(399.80) (99.95)%
6410	Office Postage	6.00	1,301.76	3,120.00	1,818.24 58.28%
6415	Office Software Computer	59.97	72.06	100.00	27.94 27.94%
6420	Office Equipment/Furniture	213.02	229.43	100.00	(129.43) (129.43)%
6425	Office Misc	0.00	29.11	50.00	20.89 41.78%
6500	Insurance Workers Comp	0.00	10,303.81	12,112.72	1,808.91 14.93%
6505	Insurance Property Liability Vehicle	0.00	29,676.43	15,200.00	(14,476.43) (95.24)%
6600	Vehicle Maintenance	0.00	1,055.68	2,800.00	1,744.32 62.30%
6605	Vehicle Fuel	237.43	4,166.19	4,400.00	233.81 5.31%
6700	Utility Phone Internet	172.28	1,644.86	1,750.00	105.14 6.01%

## Arrowbear Park County Water District

### Statement of Revenues and Expenditures

#### Sewer

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6705 Utility Gas	75.36	1,547.77	1,900.00	352.23	18.54%
6710 Utility Electric Facilities	48.52	501.52	450.00	(51.52)	(11.45)%
6715 Utility Electric Pumping	765.81	7,037.99	8,500.00	1,462.01	17.20%
6720 Utility Security	68.25	337.76	439.00	101.24	23.06%
6800 Operations Routine Maint	0.00	0.00	500.00	500.00	100.00%
6805 Operations Repairs	0.00	75.91	500.00	424.09	84.82%
6810 Operations Inspecting/Testing	0.00	0.00	17,000.00	17,000.00	100.00%
6815 Operations Facilities	18.07	337.87	800.00	462.13	57.77%
6820 Operations Tools Equipment	222.41	505.17	1,000.00	494.83	49.48%
6825 Operations Uniforms	0.00	358.45	480.00	121.55	25.32%
6830 Operations Safety Equipment	0.00	424.53	600.00	175.47	29.25%
6835 Operations Treatment	<u>18,987.00</u>	<u>189,870.00</u>	<u>200,000.00</u>	<u>10,130.00</u>	<u>5.07%</u>
Total Expense Categories	<u>37,889.14</u>	<u>438,020.97</u>	<u>502,510.98</u>	<u>64,490.01</u>	<u>12.83%</u>
Net Surplus/(Deficit)	<u>19,681.28</u>	<u>67,227.84</u>	<u>53,989.02</u>	<u>13,238.82</u>	<u>24.52%</u>
Master Plan Expenses					
0044 RS Treatment Plant	10,920.00	109,200.00	123,370.00	14,170.00	11.49%
0064 Tractor Forklifts	0.00	710.80	700.00	(10.80)	(1.54)%
0065 PortaJohn	0.00	969.24	980.00	10.76	1.10%
Total Master Plan Expenses	<u>10,920.00</u>	<u>110,880.04</u>	<u>125,050.00</u>	<u>14,169.96</u>	<u>11.33%</u>

## Arrowbear Park County Water District

### Statement of Revenues and Expenditures

#### Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
<b>Income Categories</b>					
4020	Paid Call From Other Agencies	0.00	0.00	24,000.00	(24,000.00) (100.00)%
5000	Property Taxes	114,819.20	332,771.13	292,000.00	40,771.13 13.96%
5010	Interest Income	794.66	2,560.98	2,000.00	560.98 28.05%
5020	Grant Income	0.00	12,458.44	30,000.00	(17,541.56) (58.47)%
5035	Other Fees Charges	150.00	4,650.00	500.00	4,150.00 830.00%
	<b>Total Income Categories</b>	<b>115,763.86</b>	<b>352,440.55</b>	<b>348,500.00</b>	<b>3,940.55 1.13%</b>
<b>Expense Categories</b>					
6000	Salaries Wages Mgmt	4,714.56	50,896.18	66,014.93	15,118.75 22.90%
6005	Salaries Wages Office Reg	892.80	8,740.80	10,834.14	2,093.34 19.32%
6010	Salaries Wages Office Ot	0.00	0.00	165.22	165.22 100.00%
6025	Salaries Wages Coverage	4,675.00	52,600.00	72,800.00	20,200.00 27.75%
6035	Payroll Taxes	427.78	4,627.10	6,054.52	1,427.42 23.58%
6100	Benefits Retirement	174.52	31,491.38	31,923.05	431.67 1.35%
6105	Benefits Dental Insurance	44.26	423.34	505.44	82.10 16.24%
6110	Benefits Health Ins Active	447.76	4,692.99	5,625.85	932.86 16.58%
6115	Benefits Health Ins Retired	722.78	7,100.41	8,713.27	1,612.86 18.51%
6118	CEPPT Trust	0.00	0.00	3,000.00	3,000.00 100.00%
6120	Training	0.00	247.00	3,000.00	2,753.00 91.77%
6200	Director Fees	0.00	1,095.35	2,129.82	1,034.47 48.57%
6205	Director Training Conference	0.00	0.00	30.00	30.00 100.00%
6210	Board Misc	29.76	47.91	60.00	12.09 20.15%
6300	Prof Svcs Legal	0.00	396.00	750.00	354.00 47.20%
6305	Prof Svcs Accounting	0.00	206.35	420.00	213.65 50.87%
6315	Prof Svcs Audit	101.25	11,661.83	11,220.00	(441.83) (3.94)%
6320	Prof Svcs Dues Membership Fees	0.00	1,152.55	2,500.00	1,347.45 53.90%
6325	Prof Svcs Bank Fees Charges	42.76	530.01	650.00	119.99 18.46%
6330	Prof Svcs Regulatory Fees	0.00	3.00	0.00	(3.00) 0.00%
6340	Prof Svcs Computer Network	0.00	21.75	645.00	623.25 96.63%
6345	Prof Svcs Misc	80.00	7,709.89	4,900.00	(2,809.89) (57.34)%
6400	Office Supplies	8.75	322.08	955.00	632.92 66.27%
6405	Office Printing	15.26	164.40	340.00	175.60 51.65%
6410	Office Postage	3.60	25.37	0.00	(25.37) 0.00%
6415	Office Software Computer	35.98	691.95	2,260.00	1,568.05 69.38%
6420	Office Equipment/Furniture	127.82	134.82	750.00	615.18 82.02%
6425	Office Misc	1,291.38	1,291.38	180.00	(1,111.38) (617.43)%
6500	Insurance Workers Comp	0.00	16,419.88	19,221.36	2,801.48 14.57%
6505	Insurance Property Liability Vehicle	0.00	16,021.50	15,999.00	(22.50) (0.14)%
6600	Vehicle Maintenance	0.00	8,843.95	2,500.00	(6,343.95) (253.76)%
6605	Vehicle Fuel	300.41	4,539.37	5,000.00	460.63 9.21%
6700	Utility Phone Internet	176.67	1,969.73	4,750.00	2,780.27 58.53%
6705	Utility Gas	25.85	11,573.30	8,920.00	(2,653.30) (29.75)%
6710	Utility Electric Facilities	326.39	4,049.43	2,090.00	(1,959.43) (93.75)%
6720	Utility Security	120.75	515.38	741.00	225.62 30.45%
6800	Operations Routine Maint	0.00	0.00	250.00	250.00 100.00%
6810	Operations Inspecting/Testing	0.00	2,928.99	2,000.00	(928.99) (46.45)%
6815	Operations Facilities	401.01	2,487.48	2,500.00	12.52 0.50%



## Arrowbear Park County Water District

### Statement of Revenues and Expenditures

#### Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6820 Operations Tools Equipment	0.00	46.98	2,500.00	2,453.02	98.12%
6825 Operations Uniforms	107.54	3,228.67	3,000.00	(228.67)	(7.62)%
6830 Operations Safety Equipment	0.00	2,122.43	2,000.00	(122.43)	(6.12)%
6840 Operations Medical Supplies	0.00	847.23	3,000.00	2,152.77	71.76%
6845 Operations Dispatching	0.00	3,464.39	5,316.00	1,851.61	34.83%
6850 Operations Fire Prevention Weed Abatement	4,294.32	4,294.32	4,000.00	(294.32)	(7.36)%
Total Expense Categories	<u>19,588.96</u>	<u>269,626.87</u>	<u>320,213.60</u>	<u>50,586.73</u>	<u>15.80%</u>
Net Surplus/(Deficit)	<u>96,174.90</u>	<u>82,813.68</u>	<u>28,286.40</u>	<u>54,527.28</u>	<u>192.77%</u>
 Master Plan Expenses					
0003 2016 Engine Lease Payments	0.00	48,528.01	48,528.01	0.00	0.00%
0012 Turnouts	0.00	15,573.05	9,000.00	(6,573.05)	(73.03)%
0013 Radios	0.00	0.00	35,000.00	35,000.00	100.00%
0063 Station Modifications	0.00	1,123.81	9,000.00	7,876.19	87.51%
Total Master Plan Expenses	<u>0.00</u>	<u>65,224.87</u>	<u>101,528.01</u>	<u>36,303.14</u>	<u>35.76%</u>

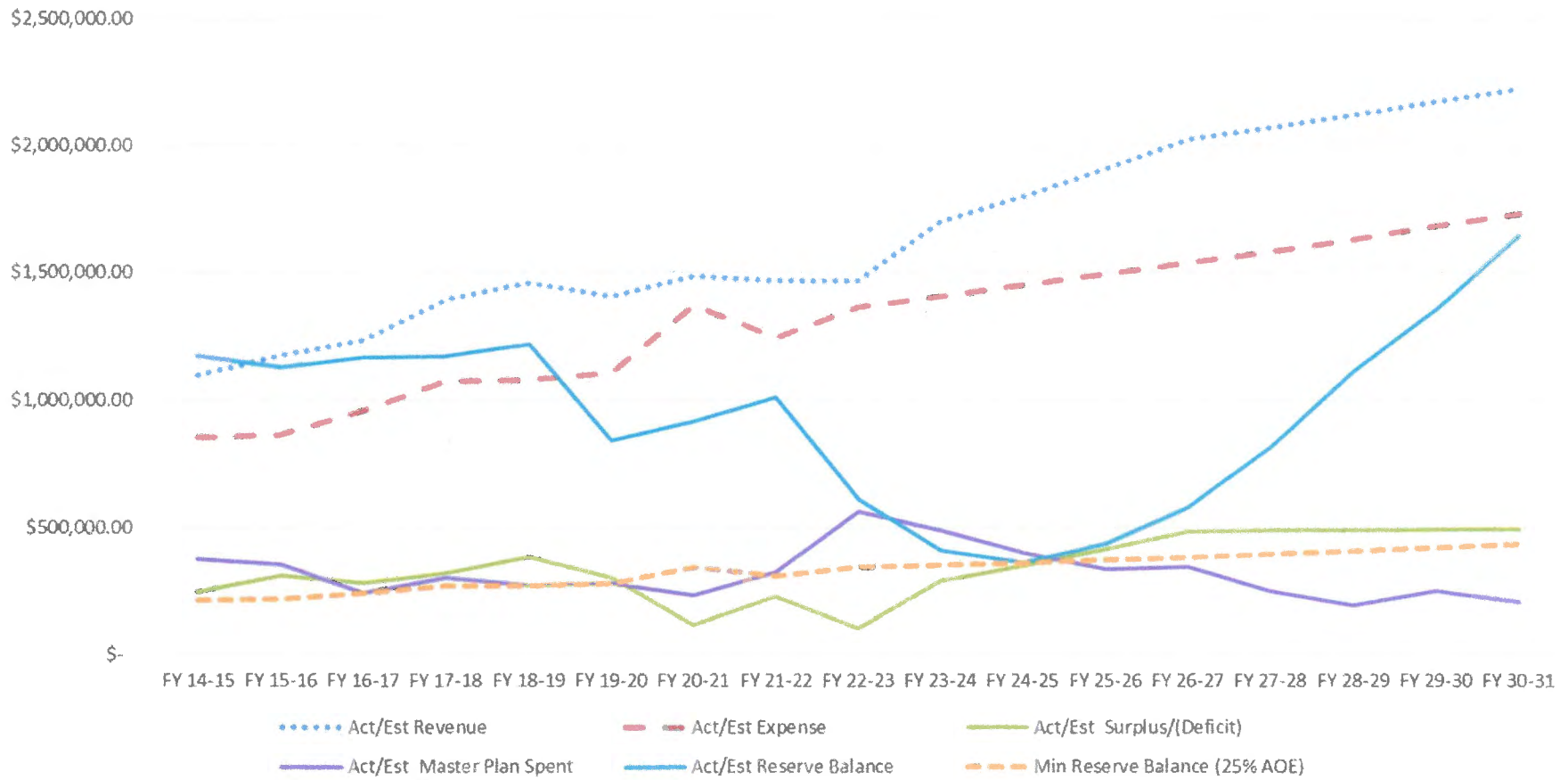
2023+ Rate Comparison

Agency	APCWD 2023	APCWD 2024	APCWD 2025	APCWD 2026	RSWD 2023	LACSD 2023	LACSD 2024	LACSD 2025	BBCSD 2022	BBLDWP 2022	CVWD/CSD 2022	VVPMWD 2022	CPPMWC 2023	CPPMWC 2024
Cu Ft'	600	600	600	600	600	600	600	600	600	600	600	600	600	600
Base Water	\$ 33.55	\$ 36.91	\$ 40.60	\$ 44.66	\$ 38.49	\$ 51.87	\$ 54.47	\$ 57.20	\$ 42.99	\$ 41.15	\$ 32.50	\$ 35.00	\$ 30.07	\$ 31.28
Water Use	\$ 18.00	\$ 24.00	\$ 30.00	\$ 36.00	\$ 32.64	\$ 18.36	\$ 19.26	\$ 20.22	\$ 13.44	\$ -	\$ 30.60	\$ 27.00	\$ 63.60	\$ 66.00
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.50	\$ 27.70	\$ 28.81
Water	\$ 51.55	\$ 60.91	\$ 70.60	\$ 80.66	\$ 71.13	\$ 70.23	\$ 73.73	\$ 77.42	\$ 56.43	\$ 41.15	\$ 63.10	\$ 74.50	\$ 121.37	\$ 126.09
Base Sewer	\$ 44.28	\$ 47.27	\$ 50.46	\$ 53.87	\$ 57.38	\$ 59.81	\$ 61.96	\$ 64.19	\$ 43.72	\$ 41.61	\$ 52.82	N/A	N/A	N/A
Sewer Use	\$ -	\$ -	\$ -	\$ -	\$ 6.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
Sewer	\$ 44.28	\$ 47.27	\$ 50.46	\$ 53.87	\$ 63.43	\$ 59.81	\$ 61.96	\$ 64.19	\$ 43.72	\$ 41.61	\$ 52.82	\$ -	\$ -	\$ -
TOTAL BILL	\$ 95.83	\$ 108.17	\$ 121.06	\$ 134.52	\$ 134.56	\$ 130.04	\$ 135.69	\$ 141.61	\$ 100.15	\$ 82.76	\$ 115.92	\$ 74.50	\$ 121.37	\$ 126.09

Agency	APCWD 2023	APCWD 2024	APCWD 2025	APCWD 2026	RSWD 2023	LACSD 2023	LACSD 2024	LACSD 2025	BBCSD 2022	BBLDWP 2022	CVWD/CSD 2022	VVPMWD 2022	CPPMWC 2023	CPPMWC 2024
Cu Ft'	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
Base Water	\$ 33.55	\$ 36.91	\$ 40.60	\$ 44.66	\$ 38.49	\$ 51.87	\$ 54.47	\$ 57.20	\$ 42.99	\$ 41.15	\$ 32.50	\$ 35.00	\$ 30.07	\$ 31.28
Water Use	\$ 30.00	\$ 40.00	\$ 50.00	\$ 60.00	\$ 54.40	\$ 30.60	\$ 32.10	\$ 33.70	\$ 22.40	\$ 2.98	\$ 51.00	\$ 45.00	\$ 106.00	\$ 110.00
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.50	\$ 27.70	\$ 28.81
Water	\$ 63.55	\$ 76.91	\$ 90.60	\$ 104.66	\$ 92.89	\$ 82.47	\$ 86.57	\$ 90.90	\$ 65.39	\$ 44.13	\$ 83.50	\$ 92.50	\$ 163.77	\$ 170.09
Base Sewer	\$ 44.28	\$ 47.27	\$ 50.46	\$ 53.87	\$ 57.38	\$ 59.81	\$ 61.96	\$ 64.19	\$ 43.72	\$ 41.61	\$ 52.82	N/A	N/A	N/A
Sewer Use	\$ -	\$ -	\$ -	\$ -	\$ 10.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
Sewer	\$ 44.28	\$ 47.27	\$ 50.46	\$ 53.87	\$ 67.46	\$ 59.81	\$ 61.96	\$ 64.19	\$ 43.72	\$ 41.61	\$ 52.82	\$ -	\$ -	\$ -
TOTAL BILL	\$ 107.83	\$ 124.17	\$ 141.06	\$ 158.52	\$ 160.35	\$ 142.28	\$ 148.53	\$ 155.09	\$ 109.11	\$ 85.74	\$ 136.32	\$ 92.50	\$ 163.77	\$ 170.09

	AB MHI	AB MHI	AB MHI	AB MHI
	\$ 58,073.00	\$ 59,234.46	\$ 60,419.15	\$ 61,627.53
	% of MHI	% of MHI	% of MHI	% of MHI
600 Cu'	1.07%	1.23%	1.40%	1.57%
1200 Cu'	1.31%	1.56%	1.80%	2.04%
Sewer	0.91%	0.96%	1.00%	1.05%

**Budget/Master Plan/Reserve Balance Projections**  
 (FY 14-15 to 21-22 are Actual, FY 22-23+ are Estimated/Projected)



## APCWD Proposed FY 2023-2024 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 524,000.00			\$ 524,000.00
	S	Sales & Fees		Sewer		\$ 532,000.00		\$ 532,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 65,000.00			\$ 65,000.00
4020	F	Paid Call from other Agencies		Fire			\$ 30,000.00	\$ 30,000.00
<b>OPERATING REVENUE SUBTOTAL</b>					<b>\$ 589,000.00</b>	<b>\$ 532,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 1,151,000.00</b>

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Fire	\$ 7,800.00			\$ 7,800.00
5000	S	Property Taxes		Fire		\$ 5,200.00		\$ 5,200.00
5000	F	Property Taxes		Fire			\$ 332,000.00	\$ 332,000.00
5005	W	Standby Charges		Water	\$ 37,000.00			\$ 37,000.00
	S	Standby Charges		Sewer		\$ 75,000.00		\$ 75,000.00
5010	W	Interest Income		Water	\$ 3,600.00			\$ 3,600.00
	S	Interest Income		Sewer		\$ 2,400.00		\$ 2,400.00
	F	Interest Income		Fire			\$ 3,600.00	\$ 3,600.00
5015	W	Late Charge Income		Water	\$ 7,000.00			\$ 7,000.00
	S	Late Charge Income		Sewer		\$ 6,500.00		\$ 6,500.00
5020	W	Grant Income		Water	\$ 500.00			\$ 500.00
	S	Grant Income		Sewer		\$ 500.00		\$ 500.00
	F	Grant Income		Fire			\$ 30,000.00	\$ 30,000.00
5025	W	Gain on Disposal of Fixed Assets		Water	\$ -			\$ -
	S	Gain on Disposal of Fixed Assets		Sewer		\$ -		\$ -
	F	Gain on Disposal of Fixed Assets		Fire			\$ -	\$ -
5030	W	Other	Adjustments	Water	\$ (500.00)			\$ (500.00)
	S	Other	Adjustments	Sewer		\$ 400.00		\$ 400.00
	F	Other	Adjustments	Fire			\$ -	\$ -
5035	W	Other	Fees & Charges	Water	\$ 6,500.00			\$ 6,500.00
	S	Other	Fees & Charges	Sewer		\$ 6,500.00		\$ 6,500.00
	F	Other	Fees & Charges	Fire			\$ 20,000.00	\$ 20,000.00
<b>NONOPERATING REVENUE SUBTOTAL</b>					<b>\$ 61,900.00</b>	<b>\$ 96,500.00</b>	<b>\$ 385,600.00</b>	<b>\$ 544,000.00</b>
<b>REVENUE TOTALS</b>					<b>\$ 650,900.00</b>	<b>\$ 628,500.00</b>	<b>\$ 415,600.00</b>	<b>\$ 1,695,000.00</b>

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 80,469.92			\$ 80,469.92
	S	Salaries & Wages	Mgmt	Sewer		\$ 33,529.13		\$ 33,529.13
	F	Salaries & Wages	Mgmt	Fire			\$ 64,598.76	\$ 64,598.76
6005	W	Salaries & Wages	Office Reg	Water	\$ 49,471.70			\$ 49,471.70
	S	Salaries & Wages	Office Reg	Sewer		\$ 20,613.21		\$ 20,613.21
	F	Salaries & Wages	Office Reg	Fire			\$ 12,367.92	\$ 12,367.92
6010	W	Salaries & Wages	Office O/T	Water	\$ 855.55			\$ 855.55
	S	Salaries & Wages	Office O/T	Sewer		\$ 356.48		\$ 356.48
	F	Salaries & Wages	Office O/T	Fire			\$ 213.89	\$ 213.89
6015	W	Salaries & Wages	Field Reg	Water	\$ 109,685.59			\$ 109,685.59
	S	Salaries & Wages	Field Reg	Sewer		\$ 73,123.72		\$ 73,123.72
6020	W	Salaries & Wages	Field O/T	Water	\$ 12,244.29			\$ 12,244.29
	S	Salaries & Wages	Field O/T	Sewer		\$ 8,162.86		\$ 8,162.86

## APCWD Proposed FY 2023-2024 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6025	F	Salaries & Wages	Coverage	Fire			\$ 93,080.00	\$ 93,080.00
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ -	\$ -
6035	W	Payroll Taxes	Social Security/Medicare	Water	\$ 20,015.32			\$ 20,015.32
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 10,671.63		\$ 10,671.63
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 6,074.74	\$ 6,074.74
6100	W	Benefits	Retirement	Water	\$ 19,473.60			\$ 19,473.60
	S	Benefits	Retirement	Sewer		\$ 12,982.40		\$ 12,982.40
	F	Benefits	Retirement	Fire			\$ 30,738.88	\$ 30,738.88
6105	W	Benefits	Dental Ins.	Water	\$ 4,289.33			\$ 4,289.33
	S	Benefits	Dental Ins.	Sewer		\$ 2,328.43		\$ 2,328.43
	F	Benefits	Dental Ins.	Fire			\$ 531.13	\$ 531.13
6110	W	Benefits	Health Ins. Act.	Water	\$ 52,806.06			\$ 52,806.06
	S	Benefits	Health Ins. Act.	Sewer		\$ 29,642.80		\$ 29,642.80
	F	Benefits	Health Ins. Act.	Fire			\$ 5,561.24	\$ 5,561.24
6115	W	Benefits	Health Ins. Ret.	Water	\$ 35,907.69			\$ 35,907.69
	S	Benefits	Health Ins. Ret.	Sewer		\$ 14,961.54		\$ 14,961.54
	F	Benefits	Health Ins. Ret.	Fire			\$ 8,976.92	\$ 8,976.92
6116	W	Benefits	Health Ins. OPEB	Water	\$ 9,000.00			\$ 9,000.00
	S	Benefits	Health Ins. OPEB	Sewer		\$ 6,000.00		\$ 6,000.00
6118	W	Benefits	Retirement CEPPT	Water	\$ 12,000.00			\$ 12,000.00
	S	Benefits	Retirement CEPPT	Sewer		\$ 5,000.00		\$ 5,000.00
	S	Benefits	Retirement CEPPT	Sewer			\$ 3,000.00	\$ 3,000.00
6120	W	Training		Water	\$ 900.00			\$ 900.00
	S	Training		Sewer		\$ 200.00		\$ 200.00
	F	Training		Fire			\$ 5,000.00	\$ 5,000.00
6200	W	Director Fees		Water	\$ 8,911.17			\$ 8,911.17
	S	Director Fees		Sewer		\$ 3,712.99		\$ 3,712.99
	F	Director Fees		Fire			\$ 2,227.79	\$ 2,227.79
6205	W	Director Training / Conferences		Water	\$ 120.00			\$ 120.00
	S	Director Training / Conferences		Sewer		\$ 50.00		\$ 50.00
	F	Director Training / Conferences		Fire			\$ 30.00	\$ 30.00
6210	W	Board Misc.		Water	\$ 240.00			\$ 240.00
	S	Board Misc.		Sewer		\$ 100.00		\$ 100.00
	F	Board Misc.		Fire			\$ 60.00	\$ 60.00
6300	W	Prof Svcs	Legal	Water	\$ 1,800.00			\$ 1,800.00
	S	Prof Svcs	Legal	Sewer		\$ 750.00		\$ 750.00
	F	Prof Svcs	Legal	Fire			\$ 750.00	\$ 750.00
6305	W	Prof Svcs	Accounting	Water	\$ 1,680.00			\$ 1,680.00
	S	Prof Svcs	Accounting	Sewer		\$ 700.00		\$ 700.00
	F	Prof Svcs	Accounting	Fire			\$ 420.00	\$ 420.00
6310	W	Prof Svcs	Engineering	Water	\$ 250.00			\$ 250.00
	S	Prof Svcs	Engineering	Sewer		\$ 200.00		\$ 200.00
	F	Prof Svcs	Engineering	Fire			\$ -	\$ -
6315	W	Prof Svcs	Audit	Water	\$ 11,560.00			\$ 11,560.00
	S	Prof Svcs	Audit	Sewer		\$ 11,220.00		\$ 11,220.00
	F	Prof Svcs	Audit	Fire			\$ 11,220.00	\$ 11,220.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 5,160.00			\$ 5,160.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 2,650.00		\$ 2,650.00

## APCWD Proposed FY 2023-2024 Budget

INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	F	Prof Svcs	Dues/Membership Fees	Fire		\$ 3,480.00	\$ 3,480.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 5,920.00		\$ 5,920.00
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 4,680.00	\$ 4,680.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 650.00	\$ 650.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 4,400.00		\$ 4,400.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 3,000.00	\$ 3,000.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ -	\$ -
6335	W	Prof Svcs	Testing / Lab	Water	\$ 4,500.00		\$ 4,500.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ -	\$ -
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 1,370.00		\$ 1,370.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 1,150.00	\$ 1,150.00
	F	Prof Svcs	Computer / Network	Fire		\$ 4,645.00	\$ 4,645.00
6345	W	Prof Svcs	Misc.	Water	\$ 1,080.00		\$ 1,080.00
	S	Prof Svcs	Misc.	Sewer		\$ 720.00	\$ 720.00
	F	Prof Svcs	Misc.	Fire		\$ 4,900.00	\$ 4,900.00
6400	W	Office	Supplies	Water	\$ 720.00		\$ 720.00
	S	Office	Supplies	Sewer		\$ 300.00	\$ 300.00
	F	Office	Supplies	Fire		\$ 955.00	\$ 955.00
6405	W	Office	Printing	Water	\$ 960.00		\$ 960.00
	S	Office	Printing	Sewer		\$ 400.00	\$ 400.00
	F	Office	Printing	Fire		\$ 340.00	\$ 340.00
6410	W	Office	Postage	Water	\$ 4,680.00		\$ 4,680.00
	S	Office	Postage	Sewer		\$ 3,120.00	\$ 3,120.00
	F	Office	Postage	Fire		\$ 55.00	\$ 55.00
6415	W	Office	Software / Computer	Water	\$ 240.00		\$ 240.00
	S	Office	Software / Computer	Sewer		\$ 100.00	\$ 100.00
	F	Office	Software / Computer	Fire		\$ 560.00	\$ 560.00
6420	W	Office	Equipment / Furniture	Water	\$ 240.00		\$ 240.00
	S	Office	Equipment / Furniture	Sewer		\$ 100.00	\$ 100.00
	F	Office	Equipment / Furniture	Fire		\$ 750.00	\$ 750.00
6425	W	Office	Misc.	Water	\$ 120.00		\$ 120.00
	S	Office	Misc.	Sewer		\$ 50.00	\$ 50.00
	F	Office	Misc.	Fire		\$ 180.00	\$ 180.00
6500	W	Insurance	Workers' Comp	Water	\$ 18,074.34		\$ 18,074.34
	S	Insurance	Workers' Comp	Sewer		\$ 10,489.39	\$ 10,489.39
	F	Insurance	Workers' Comp	Fire		\$ 15,370.30	\$ 15,370.30
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 24,600.00		\$ 24,600.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 16,400.00	\$ 16,400.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 17,200.00	\$ 17,200.00
6600	W	Vehicle	Maintenance	Water	\$ 3,300.00		\$ 3,300.00
	S	Vehicle	Maintenance	Sewer		\$ 2,200.00	\$ 2,200.00
	F	Vehicle	Maintenance	Fire		\$ 14,600.00	\$ 14,600.00
6605	W	Vehicle	Fuel	Water	\$ 6,600.00		\$ 6,600.00
	S	Vehicle	Fuel	Sewer		\$ 4,400.00	\$ 4,400.00
	F	Vehicle	Fuel	Fire		\$ 6,500.00	\$ 6,500.00
6700	W	Utility	Phone/Internet	Water	\$ 3,500.00		\$ 3,500.00
	S	Utility	Phone/Internet	Sewer		\$ 1,750.00	\$ 1,750.00

## APCWD Proposed FY 2023-2024 Budget

INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	F	Utility	Phone/Internet	Fire		\$ 2,750.00	\$ 2,750.00
6705	W	Utility	Gas	Water	\$ 2,880.00		\$ 2,880.00
	S	Utility	Gas	Sewer		\$ 1,900.00	\$ 1,900.00
	F	Utility	Gas	Fire		\$ 7,500.00	\$ 7,500.00
6710	W	Utility	Electric Facilities	Water	\$ 1,080.00		\$ 1,080.00
	S	Utility	Electric Facilities	Sewer		\$ 450.00	\$ 450.00
	F	Utility	Electric Facilities	Fire		\$ 4,970.00	\$ 4,970.00
6715	W	Utility	Electric Pumping	Water	\$ 30,000.00		\$ 30,000.00
	S	Utility	Electric Pumping	Sewer		\$ 8,500.00	\$ 8,500.00
6720	W	Utility	Security	Water	\$ 768.00		\$ 768.00
	S	Utility	Security	Sewer		\$ 439.00	\$ 439.00
	F	Utility	Security	Fire		\$ 741.00	\$ 741.00
6800	W	Operations	Routine Maintenance	Water	\$ 3,000.00		\$ 3,000.00
	S	Operations	Routine Maintenance	Sewer		\$ 500.00	\$ 500.00
	F	Operations	Routine Maintenance	Fire		\$ 250.00	\$ 250.00
6805	W	Operations	Repairs	Water	\$ 6,500.00		\$ 6,500.00
	S	Operations	Repairs	Sewer		\$ 500.00	\$ 500.00
6810	W	Operations	Inspecting / Testing	Water	\$ 400.00		\$ 400.00
	S	Operations	Inspecting / Testing	Sewer		\$ 17,000.00	\$ 17,000.00
	F	Operations	Inspecting / Testing	Fire		\$ 6,000.00	\$ 6,000.00
6815	W	Operations	Facilities	Water	\$ 1,000.00		\$ 1,000.00
	S	Operations	Facilities	Sewer		\$ 600.00	\$ 600.00
	F	Operations	Facilities	Fire		\$ 2,500.00	\$ 2,500.00
6820	W	Operations	Tools / Equipment	Water	\$ 2,000.00		\$ 2,000.00
	S	Operations	Tools / Equipment	Sewer		\$ 1,400.00	\$ 1,400.00
	F	Operations	Tools / Equipment	Fire		\$ 2,500.00	\$ 2,500.00
6825	W	Operations	Uniforms	Water	\$ 720.00		\$ 720.00
	S	Operations	Uniforms	Sewer		\$ 480.00	\$ 480.00
	F	Operations	Uniforms	Fire		\$ 4,800.00	\$ 4,800.00
6830	W	Operations	Safety Equipment	Water	\$ 900.00		\$ 900.00
	S	Operations	Safety Equipment	Sewer		\$ 600.00	\$ 600.00
	F	Operations	Safety Equipment	Fire		\$ 12,000.00	\$ 12,000.00
6835	S	Operations	Treatment	Sewer		\$ 235,000.00	\$ 235,000.00
6837	W	Operations	Water Standby/Purchase	Water	\$ 2,463.00		\$ 2,463.00
6840	F	Operations	Medical Supplies	Fire		\$ 3,000.00	\$ 3,000.00
6845	F	Operations	Dispatching	Fire		\$ 8,050.00	\$ 8,050.00
6850	F	Operations	Fire Prevention/Weed Abatement	Fire		\$ 4,300.00	\$ 4,300.00
<b>OPERATING EXPENSE SUBTOTAL</b>				<b>\$ 568,855.55</b>	<b>\$ 553,183.57</b>	<b>\$ 374,397.56</b>	<b>\$ 1,496,436.68</b>

NONOPERATING EXPENSES				WATER	SEWER	FIRE	DISTRICT
7100	W	Interest Expense		Water			\$ -
	S	Interest Expense		Sewer			\$ -
	F	Interest Expense		Fire			\$ -
7200	W	Other		Water			\$ -
	S	Other		Sewer			\$ -
	F	Other		Fire			\$ -
<b>NONOPERATING EXPENSE SUBTOTAL</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APCWD Proposed FY 2023-2024 Budget

INCOME/EXPENSE ACCOUNTS	WATER	SEWER	FIRE	DISTRICT
-------------------------	-------	-------	------	----------

BUDGET SUMMARY	WATER	SEWER	FIRE	DISTRICT
<b>REVENUE TOTALS</b>	\$ 650,900.00	\$ 628,500.00	\$ 415,600.00	\$ 1,695,000.00
<b>OPERATING EXPENSE TOTAL</b>	\$ (568,855.55)	\$ (553,183.57)	\$ (374,397.56)	\$ (1,496,436.68)
<b>NONOPERATING EXPENSE TOTAL</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENSE TOTALS</b>	\$ (568,855.55)	\$ (553,183.57)	\$ (374,397.56)	\$ (1,496,436.68)
<b>NET SURPLUS/(DEFICIT) TOTALS</b>	\$ 82,044.45	\$ 75,316.43	\$ 41,202.44	\$ 198,563.32
<b>NET ASSET ACCOUNT ALLOCATION TOTALS</b>	\$ (82,044.45)	\$ (75,316.43)	\$ (41,202.44)	\$ (198,563.32)
<b>NET BUDGET</b>	\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water				\$ -
	S	Replacement	Vehicles	Sewer				\$ -
	F	Replacement	Vehicles	Fire			\$ 48,528.01	\$ 48,528.01
8005	W	Replacement	Facilities	Water	\$ 3,200.00			\$ 3,200.00
	S	Replacement	Facilities	Sewer				\$ -
	F	Replacement	Facilities	Fire			\$ 10,000.00	\$ 10,000.00
8010	W	Replacement	Equipment	Water	\$ 5,000.00			\$ 5,000.00
	S	Replacement	Equipment	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Replacement	Equipment	Fire			\$ 35,000.00	\$ 35,000.00
8015	W	Replacement	System	Water	\$ 438,500.00			\$ 438,500.00
	S	Replacement	System	Sewer				\$ -
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 123,370.00		\$ 123,370.00
	F	Capital Improvement		Fire				\$ -
<b>REPLACEMENT/MASTER PLAN EXPENSES TOTALS</b>					<b>\$ 446,700.00</b>	<b>\$ 125,370.00</b>	<b>\$ 93,528.01</b>	<b>\$ 665,598.01</b>



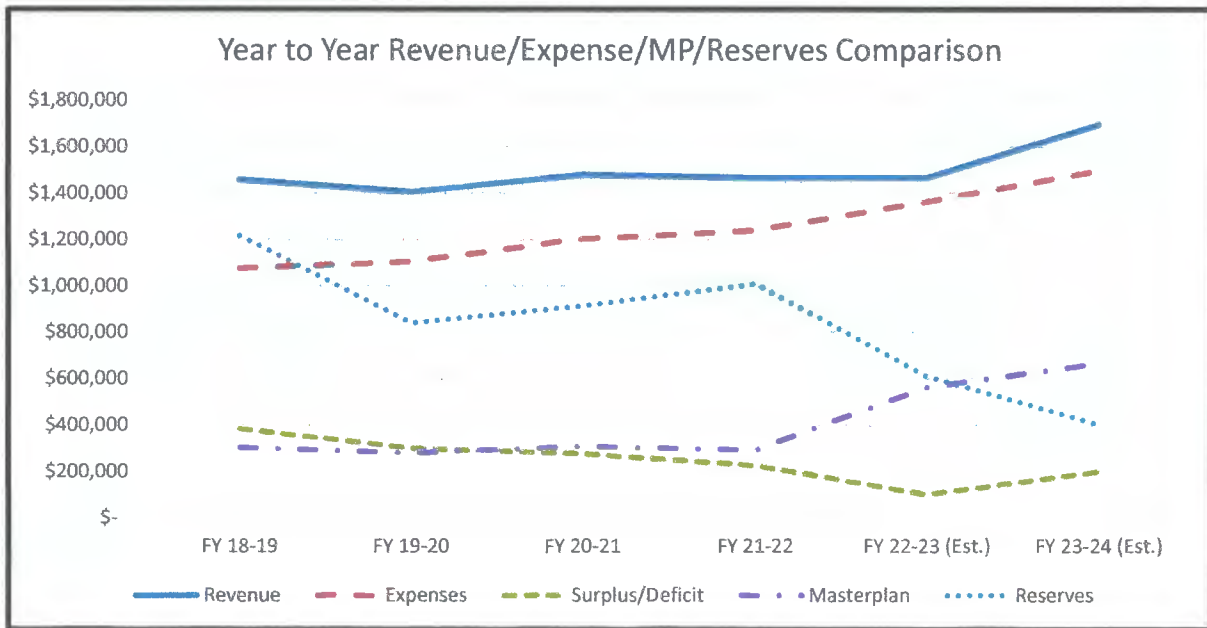
## YEAR TO YEAR BUDGET COMPARISON

	WATER BUDGET 2022-2023	WATER BUDGET 2023-2024	% CHG
REVENUE TOTALS	\$ 560,800.00	\$ 650,900.00	16.1%
OPERATING EXPENSE TOTAL	\$ (541,233.45)	\$ (568,855.55)	5.1%
NET SURPLUS/(DEFICIT) TOTALS	\$ 19,566.55	\$ 82,044.45	319.3%

	SEWER BUDGET 2022-2023	SEWER BUDGET 2023-2024	% CHG
REVENUE TOTALS	\$ 556,500.00	\$ 628,500.00	12.9%
OPERATING EXPENSE TOTAL	\$ (502,510.99)	\$ (553,183.57)	10.1%
NET SURPLUS/(DEFICIT) TOTALS	\$ 53,989.01	\$ 75,316.43	39.5%

	FIRE BUDGET 2022-2023	FIRE BUDGET 2023-2024	% CHG
REVENUE TOTALS	\$ 348,500.00	\$ 415,600.00	19.3%
OPERATING EXPENSE TOTAL	\$ (320,213.61)	\$ (374,397.56)	16.9%
NET SURPLUS/(DEFICIT) TOTALS	\$ 28,286.39	\$ 41,202.44	45.7%

	DISTRICT BUDGET 2022-2023	DISTRICT BUDGET 2023-2024	% CHG
REVENUE TOTALS	\$ 1,465,800.00	\$ 1,695,000.00	15.6%
OPERATING EXPENSE TOTAL	\$ (1,363,958.05)	\$ (1,496,436.68)	9.7%
NET SURPLUS/(DEFICIT) TOTALS	\$ 101,841.95	\$ 198,563.32	95.0%



## Western Information Office

Search Western Region

Go

[Western Home](#)

[Western Geography](#)

[Western Subjects](#)

[Western Archives](#)

[Contact Western](#)

[Bureau of Labor Statistics](#) > [Geographic Information](#) > [Western](#) > [CPI Summary](#)

### Western Consumer Price Index Card

- [Monthly and Bimonthly Indexes](#)
- [1-Page PDF Version of Pacific Cities Card](#) the PDF is preferred for printing (note that the tables below are updated several hours before the PDF version).

#### Monthly and Bimonthly Indexes

**Consumer Price Index for All Urban Consumers (CPI-U): Selected areas, all items index, not seasonally adjusted (1982-84=100 unless otherwise noted)**

Area (Links provide news releases)	Back data	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Percent change to Mar 2023 from			Percent change to Feb 2023 from		
						Mar 2022	Jan 2023	Feb 2023	Feb 2022	Dec 2022	Jan 2023
<b>U.S. City Average</b>		296.797	299.170	300.840	301.836	5.0	0.9	0.3	6.0	1.4	0.6
<b>West region(1)</b>		314.599	317.477	319.130	320.715	5.1	1.0	0.5	6.0	1.4	0.5
<b>West - Size Class A (over 2.5 million)</b>		323.322	327.337	328.569	329.536	5.0	0.7	0.3	6.2	1.6	0.4
<b>West - Size Class B/C (2.5 million or less)(2)</b>		183.686	184.717	185.968	187.301	5.2	1.4	0.7	5.7	1.2	0.7
<b>Mountain(3)</b>		125.349	126.000	126.934	127.950	6.0	1.5	0.8	6.7	1.3	0.7
<b>Pacific(3)</b>		121.105	122.406	122.935	123.395	4.8	0.8	0.4	5.7	1.5	0.4
<b>Metropolitan areas published monthly</b>											
<b>Los Angeles-Long Beach-Anaheim, CA</b>		312.601	318.591	317.571	317.873	3.7	-0.2	0.1	5.1	1.6	-0.3
<b>Metropolitan areas published in January, March, May, July, September, and November</b>											
<b>Phoenix-Mesa-Scottsdale, AZ(4)</b>		175.019		177.118					8.5	1.2	
<b>San Francisco-Oakland-Hayward, CA</b>		331.222		337.173					5.3	1.8	
<b>Seattle-Tacoma-Bellevue, WA</b>		330.489		334.987					8.0	1.4	
<b>Urban Alaska</b>		256.634		256.856					4.3	0.1	
<b>Metropolitan areas published in February, April, June, August, October, and December</b>											
<b>Riverside-San Bernardino-Ontario, CA(3)</b>			127.683		127.707	4.6	0.0				
<b>San Diego-Carlsbad, CA</b>			354.453		358.026	5.3	1.0				
<b>Urban Hawaii</b>			320.790		322.608	3.3	0.6				

**Footnotes**

- (1) The West region includes the Mountain and Pacific divisions.  
 The Mountain division includes Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming.  
 The Pacific division includes Alaska, California, Hawaii, Oregon, and Washington.
- (2) December 1996=100.
- (3) December 2017=100.
- (4) December 2001=100.

Source: [Consumer Price Index](#)

The Consumer Price Index (CPI) measures changes in prices of all goods and services purchased for consumption by urban households.

[Schedule of Upcoming Releases for the Consumer Price Index](#)

## Proposed Salary Ranges FY 2023 - 2024

Classification	Mo. Salary From	Per Hr. From	Mo. Salary To	Per Hr. to
General Manager	\$ 8,744.30	\$ 50.45	\$ 11,837.03	\$ 68.29
Admin. Secretary III	\$ 6,743.99	\$ 38.91	\$ 8,990.34	\$ 51.87
Admin. Secretary II	\$ 5,284.96	\$ 30.49	\$ 7,044.16	\$ 40.64
Admin. Secretary I	\$ 3,602.04	\$ 20.78	\$ 5,518.70	\$ 31.84
Accounts Clerk II	\$ 4,281.11	\$ 24.70	\$ 5,203.77	\$ 30.02
Accounts Clerk I	\$ 3,353.54	\$ 19.35	\$ 4,076.90	\$ 23.52
Field Operations Supervisor	\$ 5,954.60	\$ 34.35	\$ 8,077.68	\$ 46.60
Serviceperson III	\$ 5,418.23	\$ 31.26	\$ 6,914.16	\$ 39.89
Serviceperson II	\$ 5,100.83	\$ 29.43	\$ 6,185.88	\$ 35.69
Serviceperson I	\$ 4,357.79	\$ 25.14	\$ 5,789.75	\$ 33.40
Utility Worker	\$ 3,303.28	\$ 19.06	\$ 4,297.19	\$ 24.79
*Fire Chief	\$ 7,845.00	\$ 45.26	\$ 8,629.50	\$ 49.79
*Fire Fighter II	\$ 4,692.00	\$ 27.07	\$ 5,331.86	\$ 30.76
*Fire Fighter I	\$ 3,488.86	\$ 20.13	\$ 3,965.54	\$ 22.88
Part-time Fire Chief	\$ 2,745.75	(No Benefits Position)		
Part-time Battalion Chief	\$ 1,372.88	(No Benefits Position)		
Board Directors	\$ 222.78	(Per Meeting)		

Includes Proposed COLA (4.6%)

\* Currently not Authorized

Pay Formula is: Hourly Rate X 40/hrs/wk X 52 wks/yr, 12 mo/yr = Monthly Rate

Figures are Monthly/Hourly Base Rates, without Overtime



Lessee  
**Arrowbear Park County Water District**

Vendor  
**Various**

<b>Proposal Date:</b>	May 6, 2023		
<b>Equipment Description:</b>	1- Skid Steer, Jetter, Camera Inspection System		
<b>Commencement Date:</b>	June 1, 2023		
	<u>Option 1</u>	<u>Option 2</u>	<u>Option 3</u>
<b>Equipment Cost:</b>	\$250,000	\$250,000	\$250,000
<b>Lessee Down Payment:</b>			
<b>Amount Financed:</b>	\$250,000	\$250,000	\$250,000
<b>Lease Term:</b>	4 Years	5 Years	6 Years
<b>First Payment Date:</b>	12/1/2023	12/1/2023	12/1/2023
<b>Payment Frequency:</b>	Annual	Annual	Annual
<b>Lease Rate:</b>	5.62%	5.54%	5.44%
<b>Payment Amount:</b>	\$69,647.21	\$57,094.37	\$48,681.12
<b>Payment Factor:</b>	0.27859	0.22838	0.19472

**Qualifications:**

1. **Pricing:** This is a lease proposal for the payment stream(s) indicated above. If any of the information identified above are **not correct**, please advise us so that we can determine if a new proposal is required. Other important elements of this proposal are:

a) **Rate Expiration:** Due to the current increasing rate markets, this proposal is valid under the following circumstances:

- The award is received within 7 days of the Proposal Date.
- The transaction is closed within 30 days off the Proposal Date.

If you are unable to award within 7 days, please contact us prior to your decision meeting date and we will provide a **current** proposal.

b) **Closing Costs:** There will be no up-front costs of any kind charged by Lessor including closing costs, points, administrative costs, etc. Your attorney may charge you to review the lease documents and complete the opinion letter required with our lease documentation.

c) **Fixed Rates:** Rates for ten (10) years and under are fixed for the entire term. Terms over ten years have a one time rate adjustment after ten (10) years to the then current interest rates for the remaining term.

2. **Type of Lease:** This is a lease-purchase type of financing. After all the lease payments are made, Lessee will own the equipment **without further cost**.

3. **Financial Reporting:** All city, county and tax districts (including fire districts) will be expected to provide GAAP audited financial reports. All non-profit corporations (vfd's) will be expected to provide IRS 990 federal tax returns. If you do not maintain these types of financial reports, please contact us to discuss.

4. **Vendor Payable / Escrow Account (where applicable):** In the event that the truck(s) and/or equipment are not ready to be delivered, proceeds of this lease will be held in a vendor payable account until delivery/acceptance. This is a non-interest bearing account to Lessee.

5. **Credit Approval and Documentation:** This is a proposal only, and does not represent a commitment to lease. This financing is **subject to credit review** and approval and execution of mutually acceptable documentation, including the opinion of lessee's counsel opining that the **agreement is legal, valid and binding**, obligation of Lessee.

**Financing by:** Leasing 2, Inc.  
**Contact:** Rick Carney  
**Phone:** 813-258-9888 x16  
**Email:** rcarney@leasing2.com  
**Web:** www.leasing2.com



## FY 2022-2023 Unrestricted Funds Allocation

### 2022-2023 Master Plan / Replacement Unused or (Overbudget) Funds

	Est. 6/30/23	Act. 6/30/23		
Water			<b>From/To Acct. #</b>	<b>To Acct.</b>
- Tractor Forks	\$ (20.07)	\$ -	1-3115	Unrestricted Replacement - Equip. - W
- PortaJohn	\$ 69.35	\$ -	1-3115	Unrestricted Replacement - Equip. - W
- Encina Drive	\$ 242.33	\$ -	1-3120	Unrestricted Replacement - Sys. - W
- Pine Ridge Drive	\$ 18,500.00	\$ -	1-3120	Unrestricted Replacement - Sys. - W
- Hwy 18 Project Engineering	\$ 30,000.00	\$ -	1-3120	Unrestricted Replacement - Sys. - W
- Hwy 18 Project	\$ 256,090.74	\$ -	1-3120	Unrestricted Replacement - Sys. - W
Sewer				
- Tractor Forks	\$ (10.80)	\$ -	2-3115	Unrestricted Replacement - Equip. - S
- PortaJohn	\$ 10.76	\$ -	2-3115	Unrestricted Replacement - Equip. - S
- RS Treatment Plant	\$ (7,670.00)	\$ -	2-3140	Unrestricted Capital Improvement - S
Fire				
- Station Modification (A/C-Qtrs.)	\$ 2,000.00	\$ -	3-3110	Unrestricted Replacement - Fac. - F
- Radios	\$ 35,000.00	\$ -	3-3115	Unrestricted Replacement - Equip. - F
- Turnouts	\$ (6,573.05)	\$ -	3-3115	Unrestricted Replacement - Equip. - F
- Engine Lease	\$ -	\$ -	3-3100	Unrestricted Replacement - Veh. - F
<b>Total</b>	<b>\$ 327,589.98</b>	<b>\$ -</b>		

### 2022-2023 Budget Surplus Funds Allocation

	Est. 6/30/23	Act. 6/30/23	To Acct. #	To Acct.
Water	\$ 20,000.00		1-3120	Unrestricted Replacement - Sys. - W
Sewer	\$ 70,000.00		2-3140	Unrestricted Capital Improvement - S
Fire	\$ 42,000.00		3-3125	Unrestricted Reserve - F
<b>Total</b>	<b>\$ 132,000.00</b>	<b>\$ -</b>		

### 2023-2024 Master Plan / Replacement Funds Allocation

			From Acct. #	From Acct.
Water				
- Dewatering Pump	\$ 2,000.00		1-3115	Unrestricted Replacement - Equip. - W
- Main Replacement Equipment	\$ 3,000.00		1-3115	Unrestricted Replacement - Equip. - W
- Pump Station Fencing	\$ 3,200.00		1-3110	Unrestricted Replacement - Fac. - W
- Pine Ridge	\$ 18,500.00		1-3120	Unrestricted Replacement - Sys. - W
- Hwy 18 Project Engineering	\$ 60,000.00		1-3120	Unrestricted Replacement - Sys. - W
- Hwy 18 Project	\$ 360,000.00		1-3120	Unrestricted Replacement - Sys. - W
Sewer				
- Trash Pump	\$ 2,000.00		2-3115	Unrestricted Replacement - Equip. - S
- RS Treatment Plant	\$ 123,370.00		2-3140	Unrestricted Capital Improvement - S
Fire				
- Station Modification (Ofc./Lockers)	\$ 10,000.00		3-3110	Unrestricted Replacement - Fac. - F
- Radios	\$ 35,000.00		3-3115	Unrestricted Replacement - Equip. - F
- Engine Lease	\$ 48,528.01		3-3100	Unrestricted Replacement - Veh. - F
<b>Total</b>	<b>\$ 665,598.01</b>			

# PROJECTED UNRESTRICTED/RESERVE BALANCES

AS OF 7/1/2023

AFTER FY 22-23 PROJECTED BUDGET SURPLUS ALLOCATIONS ARE ADDED  
AND AFTER FY 23-24 MASTER PLAN ALLOCATIONS ARE SUBTRACTED

UNRESTRICTED NET ASSET ACCOUNTS				WATER	SEWER	FIRE	DISTRICT		
3100	W	Unrestricted Replacement	Vehicles	Water	\$ -			\$ -	
	S	Unrestricted Replacement	Vehicles	Sewer		\$ -		\$ -	
	F	Unrestricted Replacement	Vehicles	Fire			\$ 1,929.26	\$ 1,929.26	
3110	W	Unrestricted Replacement	Facilities	Water	\$ -			\$ -	
	S	Unrestricted Replacement	Facilities	Sewer		\$ -		\$ -	
	F	Unrestricted Replacement	Facilities	Fire			\$ 19,934.98	\$ 19,934.98	
3115	W	Unrestricted Replacement	Equipment	Water	\$ 148.55			\$ 148.55	
	S	Unrestricted Replacement	Equipment	Sewer		\$ -		\$ -	
	F	Unrestricted Replacement	Equipment	Fire			\$ 30,219.73	\$ 30,219.73	
3120	W	Unrestricted Replacement	System	Water	\$ 7,934.55			\$ 7,934.55	
	S	Unrestricted Replacement	System	Sewer		\$ -		\$ -	
	F	Unrestricted Replacement	System	Fire			\$ -	\$ -	
3125	W	Unrestricted Reserve		Water	\$ -			\$ -	<b>Target (25% AOE) \$ 374,109.17</b>
	S	Unrestricted Reserve		Sewer		\$ -		\$ -	<b>TOTAL RESERVE \$ 285,515.76</b>
	F	Unrestricted Reserve		Fire			\$ 152,762.10	\$ 152,762.10	<b>SURPLUS(DEFICIT) \$ (88,593.41)</b>
3130	W	Unrestricted General Fund		Water	\$ -			\$ -	
	S	Unrestricted General Fund		Sewer		\$ 24,167.38		\$ 24,167.38	
	F	Unrestricted General Fund		Fire			\$ 108,586.28	\$ 108,586.28	
3135	W	Unrestricted Unfunded Liabilities		Water	\$ -			\$ -	
	S	Unrestricted Unfunded Liabilities		Sewer		\$ -		\$ -	
	F	Unrestricted Unfunded Liabilities		Fire			\$ 11,987.08	\$ 11,987.08	
3140	W	Unrestricted Capital Improvement		Water	\$ -			\$ -	
	S	Unrestricted Capital Improvement		Sewer		\$ 46,196.96		\$ 46,196.96	
	F	Unrestricted Capital Improvement		Fire			\$ -	\$ -	
<b>UNRESTRICTED TOTALS</b>					<b>\$ 8,083.10</b>	<b>\$ 70,364.34</b>	<b>\$ 325,419.43</b>	<b>\$ 403,866.87</b>	