

RESOLUTION NO.17R-12

A RESOLUTION FIXING AND ADOPTING THE AGENCY BUDGET FOR THE FISCAL YEAR 2017-2018 FOR THE BIGHORN-DESERT VIEW WATER AGENCY

WHEREAS, annually the Agency Board of Directors adopts an annual budget prior to the beginning of the Fiscal Year.

BE IT RESOLVED, by the Board of Directors of the Bighorn-Desert View Water Agency, County of San Bernardino, California, that the budget for the fiscal year 2017-2018 for the Bighorn-Desert View Water Agency is hereby fixed and adopted as shown on Exhibit "A", attached hereto and by reference made a part thereof.

PASSED, APPROVED AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 23rd day of May 2017.

AYES: Corl-Lorono, Burkhart, Coulombe, McBride, Staley
NAYS: None
ABSTAIN: None
ABSENT: None

By Michael H. McBride
Michael McBride, President of the Board

ATTEST:

Judy Corl-Lorono
Judy Corl-Lorono, Secretary of the Board





EXHIBIT "A"

FISCAL YEAR

2017/18 OPERATING BUDGET

BIGHORN-DESERT VIEW WATER AGENCY

Approved May 23, 2017
Resolution No. 17R-12

FISCAL YEAR 2017/18
FINAL

SUMMARY	
	FY 2016/17
TOTAL REVENUE	\$ 1,946,141
OPERATING REVENUE	\$ 1,504,909
<i>ADMINISTRATION EXPENSE</i>	\$ 766,380
<i>OPERATION EXPENSE</i>	\$ 699,031
<i>DIRECTOR EXPENSE</i>	\$ 33,625
<i>NET Operating Revenue Projection (Gain/Loss)</i>	\$ 5,873
NON-OPERATING REVENUE	\$ 441,232
<i>BDVWA LONG-TERM DEBT EXPENSE *</i>	\$ 231,749
<i>ID GOAT MTN LONG-TERM DEBT EXPENSE **</i>	This Debt Service Collected & Paid by CoSB
<i>NET Non-Operating Revenue Projection (Gain/Loss)</i>	\$ 209,483
FY2017/18 PROJECTED REVENUE (Gain/Loss)	\$ 215,356
<i>Total FY Projected Revenues</i>	\$ 1,946,141
<i>Total FY2017/18 Projected Expenses</i>	\$ 1,730,785
<i>Gain / Loss</i>	\$ 215,356
<i>Percentage Net Revenue after Expenses</i>	11.1%
FY2017/18 CAPITAL IMPROVEMENT PROJECTS	\$ 310,000
<i>FY2017/18 NET GAIN / LOSS PROJECTION</i>	(94,644)
<i>* Bighorn-Mountains Debt Retired June 30, 2019</i> <i>* Desert View Debt Retired June 30, 2020</i> <i>** ID Goat Mtn Debt Retired June 30, 2019</i>	

FISCAL YEAR 2017/18
FINAL

REVENUE SUMMARY

		FY 2017/18
Description		Includes Rate Increase approve 7/2016
OPERATING REVENUE		
Metered Water Sales		\$ 601,801
Basic Service Charge		\$ 840,108
Other Operating Income		\$ 45,000
Interest Income Unrestricted		\$ 18,000
Water Sales from Ames		\$ -
Grants and Funding Partners		Two Applications under consideration
	Subtotal	\$ 1,504,909
NON-OPERATING REVENUE		
Stand-By Income W-1		\$ 65,700
Predicted Lien Receipts (DQ, Pen, Int)		\$ 12,500
Debt Service BDVWA ID "1"		\$ 175,900
Debt Service DV		\$ 48,546
Debt Service W-1		Debt Service Collected & Paid by CoSB
General Tax Income (portion of 1%)		\$ 129,396
	Subtotal	\$ 432,042
NON-OPERATING REVENUE - New Connections		
Meter Connect Fees (SL Install Fees)		\$ 3,590
Basic Facilities Charge (Buy In)		\$ 9,190
	Subtotal	\$ 12,780
	Total Revenue	\$ 1,949,731

FISCAL YEAR 2017/18
FINAL

ADMINISTRATIVE EXPENSE		
GL Account	Description	FY 2017/18
01-01-560030	Administrative Compensation	\$298,980
01-01-560060	Contractual Services- Auditor	\$31,650
01-01-560070	Contractual Services- Legal	\$16,000
01-01-560071	Goat Mtn. Contractual Services-Legal	\$0
01-01-560080	PERS Contribution	\$68,000
01-01-560090	Payroll Tax	\$15,250
01-01-560110	Telephone & Fax	\$8,750
01-01-560120	Mailing Expenses	\$1,500
01-01-560140	Contractual Services- Other	\$65,000
01-01-560160	Property/Liability Insurance	\$34,500
01-01-560170	Workers Comp. Insurance	\$16,700
01-01-560180	Dues & Subscriptions & Annual Fees	\$9,350
01-01-560200	Power/Propane - Office & Yards	\$6,000
01-01-560220	Bad Debt Expense	\$200
01-01-560221	Bad Debt Expense - Uncollected Liens	\$5,000
INACTIVE	Propane	INACTIVE
01-01-560300	Office Supplies/Printing	\$8,000
01-01-561000	Employee Benefits Insurance	\$155,000
01-01-561100	Employee Education	\$9,000
01-00-562000	Office Equipment Expense	\$ 10,500
01-00-563000	Customer Relations	\$ 1,500
01-00-564000	Other Administrative Expenses	\$ 5,000
01-00-564500	CSA70 COWCAP Fees (ID GM)	\$ -
01-00-581000	Elections Costs	N/A
01-00-593000	Misc Expenses	\$ 500
Total Administrative Expense		\$766,380

FISCAL YEAR 2017/18
FINAL

OPERATIONS EXPENSE		FY 2017/18
GL Account	Description	
01-05-541020	Operations Staff Compensation	\$257,631
01-05-541030	Uniforms	\$4,000
01-05-541050	Auto Controls	INACTIVE
01-05-541060	Vehicle/Tractor/Equip Expense	\$20,000
01-05-541061	Goat Mtn . Vehicle/Tractor/Equip Expense	INACTIVE
01-05-541070	Vehicle Expense- Fuel	\$27,000
01-05-541071	Goat Mtn. Vehicle Expense- Fuel	\$0
01-05-541090	Field Materials and Supplies	\$30,000
01-05-541091	Goat Mtn. Field Materials and Supplies	\$20,000
01-05-541110	Water Testing	\$11,000
01-05-541111	Goat Mtn. Water Testing	\$0
01-05-541120	Engineering	\$40,000
01-05-541121	Goat Mtn. Engineering	\$20,000
01-05-541140	Water System Repairs	\$40,000
01-05-541141	Excavation Permit Fees (CoSB)	\$200
01-05-541142	Goat Mtn. Excavation Permit Fees (CoSB)	\$200
01-05-541143	Goat Mtn. Water System Repairs	\$30,000
01-05-541150	Building Maintenance/Repair	\$15,400
01-05-541151	Goat Mtn. Building Maintenance/Repair	INACTIVE
01-05-541190	Communications Expense	\$3,700
01-05-541210	Disinfection Expense	\$7,500
01-05-541250	Power- Wells/Booster Pumps	\$86,000
01-05-541251	Goat Mtn. Power- Wells/Booster Pumps	\$27,500
01-05-541300	Other Operations Expense	\$14,500
01-05-541301	Goat Mtn Other Operating Expense	\$4,400
01-05-542000	Water Purchases	\$40,000
	Total Operations Expense	\$699,031

**FISCAL YEAR 2017/18
FINAL**

DIRECTOR EXPENSE		
GL Account Description		FY 2016/17
01-09-560010	Directors Fees	INACTIVE
01-09-560011	Director Meeting Expense	INACTIVE
01-09-560021	Director 1 - McBride	\$ 6,725
01-09-560022	Director 2 - Corl-Lorono	\$ 6,725
01-09-560024	Director 3 - Burkhart	\$ 6,725
01-09-560025	Director 4 - Staley	\$ 6,725
01-09-560026	Director 5 - Coulombe	\$ 6,725
TOTAL DIRECTOR EXPENSE		\$ 33,625

FISCAL YEAR 2017/18
FINAL

DEBT EXPENSE				
GL Account	Description	FY 2017/18 Future per Debt Service Schedule	FY 2018/19 Future per Debt Service Schedule	FY 2019/20 Future per Debt Service Schedule
01-00-223000	BHM ID 1 Debt Principal	\$ 98,000	\$ 104,000	\$ -
01-00-570000	BHM ID 1 Debt Interest Payment	\$ 10,100	\$ 5,200	\$ -
01-00-211010	DV Debt Principal	\$ 35,000	\$ 37,000	\$ 34,977
01-00-591000	DV Debt Interest Payment	\$ 5,349	\$ 3,599	\$ 1,749
01-00-573500	MWA Pipeline Debt	\$ 75,000	\$ 75,000	\$ 75,000
01-00-573501	MWA Pipeline Debt ID GM	\$ 8,300	\$ 8,300	\$ 8,300
	BDVWA Total Debt Expense	\$ 231,749	\$ 233,099	\$ 120,026
N/A	W1 Debt Principal + Interest	Debt Service Collected & Paid by CoSB		
	TOTAL	\$ 231,749	\$ 233,099	\$ 120,026
Notes:				
<i>Bighorn-Mountains Debt Retired June 30, 2019</i>				
<i>Desert View Debt Retired June 30, 2020</i>				
<i>ID Goat Mtn Debt Retired June 30, 2019</i>				
Morongo Pipeline Debt scheduled to retire in FY2021/22. Probable retirement 2020/21				

FISCAL YEAR 2017/18
FINAL

EXPENSE DETAILS									
GL Account	LINE ITEM DESCRIPTION	Description	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	BDVWA Approved Budget 2016/17	FY2016/17 YTD STATUS 4/30/2017 (83%)	2017/18 Budget		
NON-OPERATING EXPENSES									
01-00-562000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$600, Upgrade PC's \$0, office furniture: \$0, software license updates: \$0, security cameras \$4000, upgrade cell phones \$5000	\$ 4,042	\$ 6,950	\$ 6,000	180%	\$ 10,500		
01-00-563000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchid/other: \$500, Desert-wise Tour and Seminars \$500, Water Education Festival (3nd Yr) \$250, Misc: \$0	\$ 4,383	\$ 1,905	\$ 2,000	90%	\$ 1,500		
01-00-564000	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses. employment advertising including bid recruitment and legal advertising (DQ and BOD), employee screening, CSDA Certificate Renewal fees, Notary Fees on Lien documents, Staff training/expenses for conferences not considered "education".	\$ 4,723	\$ 9,599	\$ 5,000	97%	\$ 5,000		
01-00-564500	CSA70 COWCAP FEES	Fees owed to County of San Bernardino by Improvement District Goat Mountain for "COWCAP" fees paid in arrears. FY2016 / 17 would be second and final year. Fees are estimated.	\$ 13,524	\$ -	\$ 13,525	6%	N/A		
01-00-581000	ELECTION COSTS	No regular election in FY2016/17	\$ -	\$ 3,195	\$ -		\$ -		
01-00-593000	MISC EXPENSES	Misc expense (some are reimbursed)	\$ 2,145	\$ (2,005)	\$ 500	N/A	\$ 500		
see Debt Summary Worksheet for non-operating expenses related to debt service									
ADMINISTRATIVE EXPENSE									
01-01-560030	ADMINISTRATIVE COMP	Three full time office staff & General Manager. Continued utilization of one part time office staff for FY2017/18	\$ 255,311	\$ 283,134	\$285,274	77%	\$ 298,980		
01-01-560060	CONTRACTUAL SERVICES- AUDITOR	Auditor \$29918 , Audit reports (GASB 68) \$1700	\$ 29,918	\$ 31,418	\$ 30,650	102%	\$ 31,650		
01-01-560070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 2,718	\$ 11,393	\$ 16,000	82%	\$ 16,000		
01-01-560071	GOAT MTN CONTRACTUAL SERV- LEGAL	Legal Fees incurred directly by ID GM	\$ -	\$ 3,209	\$ -	n/a			
01-01-560080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$28542 and PEPRA plans \$6978, UAL = \$32516	\$ 53,164	\$ 57,544	\$ 61,523	87%	\$ 68,000		
01-01-560090	PAYROLL TAXES	Unemployment \$4340, Medicare match EE \$8071, Medi BOD \$333, Social Security BOD \$1424, P/T FICA \$1004	\$ 9,073	\$ 16,651	\$ 14,686	80%	\$ 15,250		

FISCAL YEAR 2017/18
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GL Account		LINE ITEM DESCRIPTION	Description	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	BDVWA Approved Budget 2016/17	FY2016/17 YTD STATUS 4/30/2017 (83%)	2017/18 Budget
01-01-560110		PHONE, FAX LINES, INTERNET	Main office, BODroom and Goat Mtn phones \$5050, Internet /Static IP \$1560; website hosting \$250, website maint. \$1000, email exchange server \$875	\$ 5,810	\$ 7,347	\$ 8,000	76%	\$ 8,750
01-01-560120		MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200,	\$ 1,021	\$ 1,689	\$ 1,500	63%	\$ 1,500
01-01-560140		CONTRACTUAL SERV- OTHER	Bank Fees \$0, Springbrook Maintenance Contract \$15,000, Copier Maintenance Agreement Est. \$2,900, Outsourced Billing \$15,000, IT work \$7,000, CPA Assistance \$25,000	\$ 19,261	\$ 55,723	\$ 65,700	60%	\$ 65,000
01-01-560160		PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 28,428	\$ 29,858	\$ 30,000	82%	\$ 34,500
01-01-560170		WORKERS COMP INS	All Employees	\$ 7,253	\$ 8,537	\$ 13,000	100%	\$ 16,700
01-01-560180		DUES & SUBSCRIPTIONS and ANNUAL FEES	AWWA \$420, ACWA \$0, DigAlert \$600, Hi Desert Star \$40, CRWA \$1050, Weinhoff \$280, CSDA \$4500, LAFCO budget allocation \$1370, ERNIE Memb. \$400, GFOA \$175, Misc \$500	\$ 10,487	\$ 6,535	\$ 7,000	99%	\$ 9,350
01-01-560200		POWER/PROPANE - OFFICE & YARDS	Based on current FY trend	\$ 4,451	\$ 6,246	\$ 6,000	93%	\$ 6,000
01-01-560220		BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 817	\$ 4,506	\$ 200	OB	\$ 200
01-01-560221		BAD DEBT - UNCOLLECTABLE LIENS		\$ 104		\$ 200	100%	\$ 5,000
01-01-560300		OFFICE SUPPLIES/ PRINTING	Printed items such as envelopes, business cards, nameplates, checks. Toner refills for desktop printers, consumable office supplies (paper) and Boardroom supplies and other business meeting supplies. Copier "per print" costs (\$2500) includes Calendars	\$ 6,588	\$ 9,115	\$ 10,000	58%	\$ 8,000
01-01-561000		EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 106,150	\$ 121,961	\$ 175,000	66%	\$ 155,000
01-01-561100		EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training) plus expenses	\$ 1,242	\$ 2,181	\$ 3,000	103%	\$ 9,000
OPERATIONS EXPENSE								
01-05-541020	OPERATIONS COMPENSATION		Five field employees with on-call overtime and standby hours	\$ 165,120	\$ 250,915	\$245,489	82%	\$257,631
01-05-541030	UNIFORMS		Shoes \$750, Uniform Lease Service \$2700; jackets/hats \$550	\$ 2,257	\$ 3,534	\$ 4,000	77%	\$ 4,000
01-05-541060	VEHICLE/TRACTOR/ EQUIP EXPENSE		new tires for fleet, routine maintenance, large equipment repairs (increase due to backhoe maintenance needs). BDV Fuel tank vapor compliance testing \$1000 (2 sites) and misc fuel system maintenance \$1000. Haz.Mat. Disposal \$500	\$ 11,560	\$ 5,640	\$ 12,000	152%	\$ 20,000
01-05-541070	VEHICLE EXPENSE- FUEL		Projections based on prior year to date.	\$ 18,872	\$ 18,888	\$ 24,000	76%	\$ 27,000

FISCAL YEAR 2017/18
FINAL

GL Account		LINE ITEM DESCRIPTION	Description	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	BDVWA Approved Budget 2016/17	FY2016/17 YTD STATUS 4/30/2017 (83%)	2017/18 Budget
01-05-541090		FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 15,041	\$ 26,410	\$ 30,000	91%	\$ 30,000
01-05-541091		GOAT MTN FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system used exclusively in GM	\$ -	\$ 10,175	\$ 20,000	108%	\$ 20,000
01-05-541110		WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to Bact, Gen. Phy. And Plate Counts, Nitrates all wells, Misc. T22 (EDB/DBCP, Inorganics, Secondary GP, TDS, THM/HAA5), GAUr, Lead&Copper	\$ 5,330	\$ 4,691	\$ 9,755	61%	\$ 11,000
01-05-541120		ENGINEERING	Engineering consultant services	\$ 5,871	\$ 29,528	\$ 40,000	43%	\$ 40,000
01-05-541121		GOAT MTN ENGINEERING	Engineering consultant services	\$ -	\$ 11,220	\$ 20,000	27%	\$ 20,000
01-05-541140		WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 40,514	\$ 32,592	\$ 40,000	44%	\$ 40,000
01-05-541141		EXCAVATION PERMIT FEES (CoSB)	CoSB Excavation Permit fees for BDVWA maintenance	\$ 351	\$ -	\$ 200	0%	\$ 200
01-05-541142		EXCAVATION PERMIT FEES GOAT MTN (CoSB)	CoSB Excavation Permit fees - for ID GM maintenance	\$ -	\$ -	\$ 200	100%	\$ 200
01-05-541143		GOAT MTN WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ -	\$ 44,016	\$ 30,000	58%	\$ 30,000
01-05-541150		BUILDING REPAIR AND MAINT	Trash and dump fee - \$1500, Apple Valley Comm. \$600, Alarm Main/upgrades \$2000, fire extinguisher maintenance - \$800, safety and emergency supplies - \$1500, cleaning service \$5000, landscape main. \$1,000. Non-routine maintenance items (one time expense) - \$3000	\$ 24,429	\$ 10,348	\$ 8,600	79%	\$ 15,400
01-05-541190		COMMUNICATIONS EXP	AT&T Cell phones and SCADA (internet link and data) \$3700	\$ 1,244	\$ 1,204	\$ 3,800	70%	\$ 3,700
01-05-541210		DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 3,722	\$ 10,585	\$ 7,500	90%	\$ 7,500
01-05-541250		POWER WELLS & BOOSTER	Based onFY2015/16 trends	\$ 62,623	\$ 75,696	\$ 78,500	86%	\$ 86,000
01-05-541251		GOAT MTN POWER WELLS & BOOSTER		\$ -	\$ 27,473	\$ 27,500	51%	\$ 27,500
01-05-541300		OTHER OPERATING EXPENSES	SWRCB GW Extraction filing fee \$400, bee service \$800, DPH (DHS) - \$3800 (est. annual base fee), BLM rent for ID 1 system \$4000, AQMD fuel tanks permit (fuel, generator, est) \$1000, Haz mat permit fees Co Fire \$1500, Misc. \$1,000. Est. for new permits w/new generators \$2000	\$ 6,926	\$ 19,338	\$ 22,000	28%	\$ 14,500
01-05-541301		GOAT MTN OTHER OPERATING EXPENSES	SWRCB GW Extraction filing fee \$150 , DDW (DPH) \$1300 annual, Haz mat permit fees Co Fire \$750, Fuel tank permit \$600, AQMD (fuel & generator) \$600, Misc. \$1000	\$ -	\$ 5,863	\$ 5,350	16%	\$ 4,400

FISCAL YEAR 2017/18
FINAL

GL Account	LINE ITEM DESCRIPTION	Description	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	BDVWA Approved Budget 2016/17	FY2016/17 YTD STATUS 4/30/2017 (83%)	2017/18 Budget
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES / Reche. Expense becomes inventory until used or sold.	N/A	\$ 34,860	\$ 35,000	0%	\$ 40,000
DIRECTOR EXPENSES							
01-09-560010	DIRECTORS FEES	Regular and Special Meetings , Committee/Ad Hoc/Misc Meetings, Seminars per diem & Seminar Expenses. Fees divided by 5 for budgetary purposes.					
01-09-560011	DIRECTOR MEETING EXPENSE						
01-09-560021	DIRECTOR 1 - McBride	Includes Director Payroll and Other Expenses	\$ 6,816	\$ 5,308	\$ 6,500	65%	\$ 6,725
01-09-560022	DIRECTOR 2 - Cori-Lorono	Includes Director Payroll and Other Expenses	\$ 11,786	\$ 6,166	\$ 6,500	62%	\$ 6,725
01-09-560024	DIRECTOR 4 - Burkhart	Includes Director Payroll and Other Expenses	\$ 4,306	\$ 3,014	\$ 6,500	57%	\$ 6,725
01-09-560025	DIRECTOR 5 - Staley	Includes Director Payroll and Other Expenses	\$ 3,656	\$ 7,192	\$ 6,500	82%	\$ 6,725
01-09-560026	DIRECTOR 6 - Coulombe	Includes Director Payroll and Other Expenses	\$ 7,992	\$ 9,732	\$ 6,500	74%	\$ 6,725
01-01-560090	DIRECTOR PAYROLL TAXES	Included in 01-01-560090 line item.		inc. w. staff. Equals MEDICARE and FICA	n/a	n/a	n/a
TOTAL EXPENSES			\$ 971,640	\$ 1,368,934	\$ 1,451,152	n/a	\$ 1,499,036

REVENUE DETAILS									
GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY14/15 Actual Revenue	FY15/16 Actual Revenue		BDVWA Approved Budget 2016/17	FY2016/17 YTD STATUS 4/30/2017 (83%)		Preliminary Budget 2017/18
									w/5% BSC/3% H2O
01-00-410000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.	Estimate 1 service line installations with 1-in meter @ \$1785 ea	\$ 3,570	\$ 5,355		\$ 1,785	200.0%	\$ 3,590	
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "buy-in" to the system already partially funded by previous and current customers.	Estimate 1 service line installations @ \$4500 ea	\$ 22,500	\$ 13,500		\$ 4,500	200.0%	\$ 9,190	
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers routes 01 - 16 (Bighorn, Desert View and ID Goat Mountain Service Areas) and all bulk accounts.	Projected metered sales 97% of prior 12 months sales	\$ 378,521	\$ 552,342		\$ 533,919	94.0%	\$ 601,801	
01-00-412000	STANDBY/ WATER AVAILABILITY CHARGE - Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Goat Mountain which do not have a service connection. Coded on the property tax apportionment schedule as UD82SW01.		N/A	\$ 23,222		\$ 68,000	99.5%	\$ 65,700	
01-00-413000	BASIC SERVICE CHARGE- Bi monthly billing to cover fixed O&M costs plus capital projects (non-specified funds)	Estimate based on actual number of meters paying BSC (e.g. less those that continue to go to property lien)	\$ 594,571	\$ 806,279		\$ 809,021	87.0%	\$ 840,108	
01-00-417000	INCOME OTHER- Delinquent water billing revenues, unlock charges, non sufficient funds check charges, scrap metal sales, customer PIR fee, account setup charges.	Budget based on FY2012/13 monthly average.	\$ 58,584	\$ 83,283		\$ 52,000	88.0%	\$ 45,000	
01-00-419000	AMES BASIN WATER TRANSFERS - Exchange of water in storage to other interested parties.					\$ 40,000	0.0%	\$ -	
01-00-491000	INCOME GENERAL TAX LEVY Bighorn Imp "A" Area 1% General Levy Share- This revenue is the portion of the County 1% tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA02.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 51,446	\$ 54,891		\$ 53,446	91.0%	\$ 53,496	
01-00-491010	INCOME BOND DEBT BH FMHA- This revenue is generated through the issuance of an annual advalorem tax and assessed to all properties within the Bighorn (north side of the Agency). Issued in 1979 for \$1,875,000 for the purpose of constructing and maintaining a water system. Term is 40 years, at 5%. Annual payment is approximately \$108,500. Payments are due December (interest approx. \$11,750) and June (interest \$11,750 and principal \$85,000). Extra revenue collected is used for replacement & refurbishment. Coded on the property tax apportionment schedule as DA01.	Projection is based on accumulation of an additional \$70,000 for Replacement & Refurbishment of BH water system.	\$ 191,035	\$ 197,770		\$ 175,900	94.0%	\$ 175,900	
01-00-491020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA01.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 49,780	\$ 53,344		\$ 51,873	92.0%	\$ 52,900	

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FINAL

01-00-491030	FMHA SURCHARGE-Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FMHA Revenue Bond. Issued in 1979 for \$700,000 for the purpose of constructing a water system. Term is 40 years at 5%. Annual Payment is approximately \$41,400. Payments due September (Interest approx. \$5,200) and April (Interest approx \$5,200 and principal \$31,000). Extra revenue collected is used for replacement & refurbishment and is tagged as available revenue "restricted" for use in DV.	Based on \$9.30 per customer per billing cycle.	\$	49,949	\$	49,983	\$	48,434	86.0%	\$	48,546
01-00-491040	INCOME GENERAL TAX LEVY Imovement District Goat Mountain (Formerly CSA70/Zone W-1) 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as UD82GA01 now GA03	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)		N/A	\$	22,934	\$	23,000	105.0%	\$	23,000
01-00-492000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank earnings credit	Interest income Anticipate <1% interest	\$	2,390	\$	3,892	\$	4,000	151.0%	\$	18,000
01-00-496000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only bec. Past Due DQ/Property Tax are "booked" as recievables.	This account offsets expense account no 01-00-593000	\$	4,495	\$	8,562	\$	25,000	158.0%	\$	12,500
TOTAL			\$	1,406,841	\$	1,875,357	\$	1,890,878	n/a	\$	1,949,731

FISCAL YEAR 2017/18

GL Account	Description	JULY 17	AUG 17	SEP 17	OCT 17	NOV 17	DEC 17	JAN 18	FEB 18	MAR 18	APR 18	MAY 18	JUNE 18	TOTAL
	METERED WATER SALES													
	Percentage vs previous 12 months BIGHORN 01-06 and 15, 16 Consumption previous 12 mo.		0.97 1,797,695	0.97 2,420,483	0.97 1,831,594	0.97 1,812,263	0.97 1,154,986	0.97 1,213,523	0.97 847,354	0.97 1,051,858	0.97 727,316	0.97 1,367,483	0.97 1,254,838	
01-00-411000	Metered Water @ 95% of prior 12 mo.		55,452	-	56,487	-	35,627	-	26,137	-	22,435	-	38,707	\$234,855
	Percentage vs previous 12 months DESERT VIEW 07-11 & 12, 13, Consumption previous 12 mo.	0.97 1,789,681												
01-00-411000	Metered Water @ 95% of prior 12 mo.	55,205												
	BASIC SERVICE CHARGE													
	no of meters - BIGHORN 01-06, 15 and 16		1,061		1,061		1,061		1,061		1,061		1,061	
01-00-413000	Basic Svs Charge @ \$30.32/ meter per cycle		64,339	-	64,339	-	64,339	-	64,339	-	64,339	-	64,339	\$386,034
	no of meters - DESERT VIEW 07-11, 12-14	1,248		1,248		1,248		1,248		1,248		1,248		
01-00-413000	Basic Svs Charge @ \$30.32/ meter per cycle	75,679	-	75,679	-	75,679	-	75,679	-	75,679	-	75,679	-	\$454,074
	BULK WATER													
	percentage of previous 12 months consumption previous 12 mos.	0.97 60,209	0.97 121,562	0.97 59,920	0.97 125,146	0.97 31,401	0.97 73,168	0.97 30,360	0.97 65,075	0.97 17,325	0.97 69,898	0.97 41,691	0.97 94,207	
01-00-411000	Bulk Water @95% of prior 12 mo.	5,268	10,636	5,243	10,950	2,747	6,402	2,656	5,694	1,516	6,116	3,648	8,243	\$69,119
	DEBT REVENUE													
	# of Desert View Accounts	870		870		870		870		870		870		
01-00-491030	FHMA Desert View Revenue Bond @ 9.30	8,091		8,091		8,091		8,091		8,091		8,091		\$48,546
01-00-419000	AMES BASIN WATER TRANSFERS (SALE)						0							\$0
01-00-491010	Prop. Tax Ad Valorem Bighorn ID 1 Debt (DA01)	-	-	-	-	23,000	61,000	8,000	15,000	3,000	45,000	20,000	900	\$175,900
	GENERAL PROPERTY TAX REVENUE													
01-00-491000	Bighorn Imp "A" Area 1% Gen Levy Share (GA02)		-	-	-	5,300	20,000	1,400	3,400	750	17,000	2,823	2,823	\$53,496
01-00-491020	Bighorn-Desert View WA 1% Gen Levy Share (GA01)	-	-	-	-	5,200	20,000	1,100	2,700	1,700	17,000	5,200		\$52,900
01-00-491040	ID Goat Mountain 1% Gen Levy Share (GA03)	-	-	-	-	-	9,000	2,000	1,500	2,000	6,500		2,000	\$23,000
	STANDBY (WATER AVAILABILITY) PROPERTY TAX REVENUE													
01-00-412000	ID Goat Mountain Standby Assessment SW03)					30,000	30,000				5,700			\$65,700
	OTHER REVENUE													
01-00-417000	Income Other (Operating)	4000	4000	3500	3000	4000	4000	4000	3500	4000	4000	4000	3000	\$45,000
01-00-492000	Interest Income (Unrestricted-Non-Operating LAIF or Bank)	1500	-	-	1,500	-	-	1,500	-	-	1,500	-	-	\$6,000
01-00-496000	Income Other (Non Op) Penalties/Interest on Assessments	500				5,000	5,000		500	500	500	500		\$12,500
01-00-492050	Earnings Credit from PWB	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	\$12,000
	METER SALES AND INSTALLATION													
01-00-410000	Estimated # SL Installs					1,795				1,795				\$3,590
01-00-410010	Service Line Installation Fees					1				1				\$9,190
	Basic Facilities Charge (Buy In)	-	-	-	-	4,595	-	-	-	4,595	-	-	-	\$1,949,731
	TOTAL REVENUE													

