



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' MEETING AGENDA

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285**

**June 11, 2024
Time – 6:00 P.M.**

**MEETING ROOM IS OPEN FOR IN-PERSON ATTENDANCE
PUBLIC WISHING TO PARTICIPATE REMOTELY**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81617514123?pwd=M1pWZ3NzbHM2MkU2emFNNG54UFIUT09>

Passcode: 544726

OR

TELECONFERENCE LINE THRU ZOOM

1-669-900-6833

Webinar ID: 816 1751 4123

Passcode: 544726

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF AGENDA

Discussion and Action Items - The Board of Directors and Staff will discuss the following items and the Board will consider taking action, if so inclined. The Public is invited to comment on any item on the agenda during discussion of that item. When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

**1. Public Workshop No. 2 – Adopt Resolution No. 24R-07 Fixing and Adopting the Budget for Fiscal Year 2024-2025 for the Bighorn-Desert View Water Agency
RECOMMENDATION TO BOARD OF DIRECTORS**

That the Board considers taking the following action(s):

1. Adopt Resolution No. 24R-07 Resolution Fixing and Adopting the Budget for Fiscal Year 2024-2025 for the Bighorn-Desert View Water Agency.

**2. Mutual Emergency Water Supply Agreement Between Hi-Desert Water District and Bighorn-Desert View Water Agency
RECOMMENDATION TO BOARD OF DIRECTORS**

That the Board considers taking the following action(s):

1. Authorize General Manager to execute Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency.

1. Consent Items - The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. Board Meeting Minutes
 1. May 14 2024
- b. Financial Statements
 1. Balance Sheet(s) – April 2024
 2. Budget Sheet(s) – April 2024
- c. Receive and File Disbursements – May 2024
- d. Service Order Report – April 2024
- e. BDV Production Report for – May 2024
- f. Goat Mountain Production Report for – May 2024
- g. Authorize General Manager to Execute County of San Bernardino Auditor/Controller/Treasurer/Tax Collector Agreement for Collection of Special Taxes, Fees, and Assessments Fiscal Year 2024-25 (Tax Year 2024)
- h. POSTING of Notice of Intent to Consider Adoption of Resolution No. 24R-XX Establishing Water Standby Assessments for Improvement District Goat Mountain for Fiscal Year 2024-25 (Tax Year 2024).
- i. POSTING of Resolution No. 24R-XX Establishing the Agency's Appropriation Limit for Fiscal Year 2024/2025 at \$259,712.00

Recommended Action:
Approve as presented.

2. Matters Removed from Consent Items

3. Public Comment Period

Any person may address the Board on any matter within the Agency's jurisdiction on items not appearing on this agenda. When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three minutes to provide their public comment. State Law prohibits the Board of Directors from discussing or taking action on items not included on the agenda.

4. Verbal Reports – Including Reports on Courses/Conferences/Meetings.

- a. General Manager Report
- b. Assistant General Manager Report
- c. Director Reports

5. Adjournment

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted in the main lobby of the Bighorn-Desert View Water Agency, 622 S. Jemez Trail, Yucca Valley, CA not less than 72 hours if prior to a Regular meeting, date and time above; or in accordance with California Government Code Section 54956 this agenda has been posted not less than 24 hours if prior to a Special meeting, date and time above. As a general rule, agenda reports or other written documentation have been prepared or organized with respect to each item of business listed on the agenda. Copies of these materials and other disclosable public records in connection with an open session agenda item, are also on file with and available for inspection at the Office of the Agency Secretary, 622 S. Jemez Trail, Yucca Valley, California, during regular business hours, 8:00 A.M. to 4:30 P.M., Monday through Thursday. If such writings are distributed to members of the Board of Directors on the day of a Board meeting, the writings will be available at the entrance to the Board of Directors meeting room at the Bighorn-Desert View Water Agency.

Internet: Once uploaded, agenda materials can also be viewed at www.bdvwa.org

Public Comments: You may wish to submit your comments in writing to assure that you are able to express yourself adequately. Per Government Code Section 54954.2, any person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, should contact the Board's Secretary at 760-364-2315 during Agency business hours.

Calendar Reminder - Upcoming Director Meetings

- Mojave Water Agency Board of Directors Meeting – Second and Fourth Thursday every month (regular schedule)

- Morongo Basin Pipeline Commission Meeting – Quarterly – March, June 12, September and December (check MWA website for location)
- ASBCSD Monthly Dinner Meeting – third Monday (regular schedule)
- Landers Association Monthly Meeting – January 8th, April 8th, July 8th, October 7th, at 5pm.

RESOLUTION NO. 24R-07

**A RESOLUTION FIXING AND ADOPTING THE
BUDGET FOR THE FISCAL YEAR 2024-2025 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 2024-25 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 11 day of June 2024.

By _____
JoMarie McKenzie, President of the Board

ATTEST:

David Chapman, Secretary of the Board

Official Seal



EXHIBIT "A"

BIGHORN-DESERT VIEW WATER AGENCY

FISCAL YEAR 2024/25 OPERATING

BUDGET Approved June 11, 2024

Resolution No. 24R-07



Bighorn Desert View Water Agency

Proposed Budget Summary

Fiscal Year 2024/25

Schedule A

	Adopted Budget 2023/24	Projected Year-End 2023/24	Proposed Budget 2024/25	\$ Difference (C - B)
1 Operating Revenues	\$ 1,934,000	\$ 1,973,100	\$ 1,940,900	\$ (32,200)
2 Non-Operating Revenues	340,100	544,100	444,400	(99,700)
3 Total Revenue Available to Fund Operations & Capital	2,274,100	2,517,200	2,385,300	(131,900)
4 Operations	1,038,500	915,300	1,099,800	184,500
5 Administrative - Operating	1,093,000	1,011,800	1,318,258	306,458
6 Administrative - Non-Operating	27,800	28,400	33,200	4,800
7 Board of Directors	47,500	47,300	50,000	2,700
8 Total Expense	2,206,800	2,002,800	2,501,258	498,458
9 Net Income/(Loss) Before Capital & Trust Contribution	67,300	514,400	(115,958)	(630,358)
10 Capital Expenses	(388,000)	(667,500)	(386,190)	281,310
11 Pension Trust Contributions	(100,000)	(100,000)	(100,000)	-
12 Sub-Total: Net Debt Proceeds / Capital	(488,000)	(767,500)	(486,190)	281,310
13 Increase (Decrease) in Fund Balance	\$ (420,700)	\$ (253,100)	\$ (602,148)	\$ (349,048)
14 Projected Cash & Investments Beg. Balance - 7/1/23			\$ 5,000,000	
15 Projected Cash & Investments End Balance - 6/30/24			\$ 4,397,852	
16 Minimum Reserves Balance Per Policy			4,078,210	
17 Excess / (Deficiency) of Target Reserves			319,642	



11/06/23

Bighorn Desert View Water Agency

Proposed Budget Summary V. PY Actuals

Fiscal Year 2024/25

Schedule A-1

	A	B	C	D
	Actual Results 2021/22	Actual Results 2022/23	Projected Year-End 2023/24	Proposed Budget 2024/25
1 Operating Revenues	\$ 2,187,408	\$ 2,065,975	\$ 1,973,100	\$ 1,940,900
2 Non-Operating Revenues	308,698	364,153	544,100	444,400
3 Total Revenue Available to Fund Operations & Capita	2,496,106	2,430,128	2,517,200	2,385,300
4 Operations	682,226	775,477	915,300	1,099,800
5 Administrative - Operating	876,250	954,828	1,011,800	1,318,258
6 Administrative - Non-Operating	15,859	26,062	28,400	33,200
7 Board of Directors	28,092	40,382	47,300	50,000
8 Total Expense	1,602,426	1,796,749	2,002,800	2,501,258
9 Net Income/(Loss) Before Capital & Trust	893,680	633,379	514,400	(115,958)
10 Capital Expenses	(42,581)	(56,959)	(667,500)	(386,190)
11 Pension Trust Contributions	-	-	(100,000)	(100,000)
12 Sub-Total: Net Debt Proceeds / Capital	(42,581)	(56,959)	(767,500)	(486,190)
13 Increase (Decrease) in Fund Balance	\$ 851,099	\$ 576,420	\$ (253,100)	\$ (602,148)



Bighorn Desert View Water Agency

Proposed Budget Detail

Fiscal Year 2024/25

Schedule B

13 of 73

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year-End 2023/24	Proposed Budget 2024/25	\$ Difference (C - B)	% Difference (D / B)
1 Operating Revenues					
Residential Consumption Tier 1	\$ 429,700	\$ 406,900	\$ 423,200	\$ 16,300	4%
Agriculture Consumption Tier 1	8,300	6,200	6,400	200	3%
Bulk Consumption Tier 1	76,300	61,500	64,000	2,500	4%
Commercial Consumption Tier 1	13,100	11,200	11,600	400	4%
2 Total Metered Water Consumption Tier 1	527,400	485,800	505,200	19,400	4%
Agriculture Consumption Tier 2	5,000	7,400	7,700	300	4%
Residential Consumption Tier 2	212,200	208,400	216,700	8,300	4%
3 Total Metered Water Consumption Tier 2	217,200	215,800	224,400	8,600	4%
4 Basic Service Charge	1,077,000	1,073,200	1,116,100	42,900	4%
5 Johnson Valley Bulk Water Sales	2,500	2,500	2,500	-	0%
6 Service Line Installation Fees	2,400	17,000	2,700	(14,300)	-84%
7 Basic Facilities Charge	14,600	102,500	15,200	(87,300)	-85%
8 Income Other - Operating	96,700	77,800	77,800	-	0%
9 Bad Debt Expense	(2,300)	(1,500)	(1,500)	-	0%
10 Bad Debt - Uncollectable Liens	(1,500)	-	(1,500)	(1,500)	0%
11 Total Operating Revenues	1,934,000	1,973,100	1,940,900	(32,200)	-2%
12 Non-Operating Revenues					
General Tax Levy - Bighorn Imp. Area "A"	86,300	101,500	103,500	2,000	2%
General Tax Levy - Bighorn-Desert View	86,400	98,900	100,900	2,000	2%
General Tax Levy - Improvement District Goat M	41,600	49,000	50,000	1,000	2%
Goat Mtn. Standby/Water Availability Charge	63,900	63,900	63,900	-	0%
Interest Revenue	22,100	204,700	100,000	(104,700)	-51%
Pacific Western Earning Credits	17,500	8,900	8,900	-	0%
Other Revenue	22,300	17,200	17,200	-	0%
20 Total Non-Operating Revenues	340,100	544,100	444,400	(99,700)	-18%
21 Total Revenues	2,274,100	2,517,200	2,385,300	(131,900)	-5%
22 Expenses					
23 Operations					
Operations Salaries	412,200	415,500	499,500	84,000	20%
Power - Wells & Booster	124,700	138,700	145,600	6,900	5%
Water Purchases	129,000	129,000	70,000	(59,000)	-46%
Water System Repairs	78,800	3,100	80,000	76,900	2481%
Field Material & Supplies	78,800	49,700	78,800	29,100	59%
Engineering	60,000	4,100	60,000	55,900	1363%
Vehicle/Tractor/ Equipment Expense	28,800	54,300	35,000	(19,300)	-36%
Vehicle Expense- Fuel	51,600	51,200	53,800	2,600	5%
Building Repair And Maintenance	15,500	15,400	15,500	100	1%
Disinfection Expense	15,700	15,000	15,500	500	3%
Water Testing	12,100	9,500	15,000	5,500	58%
Uniforms	8,000	9,800	10,000	200	2%
Communications Expense	7,700	7,900	8,100	200	3%
Excavation Permit Fees (County of SB)	500	-	500	500	0%
Other Operating Expenses	15,100	12,100	12,500	400	3%
39 Total Operations	1,038,500	915,300	1,099,800	184,500	20%



Bighorn Desert View Water Agency

Schedule B

Proposed Budget Detail

Fiscal Year 2024/25

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year-End 2023/24	Proposed Budget 2024/25	\$ Difference (C - B)	% Difference (D / B)
40 General & Administration					
41 Operating Expenses					
42 Administrative Salaries	\$ 193,400	\$ 141,100	\$ 272,400	\$ 131,300	93%
43 General Manager Salary	223,600	223,600	230,800	7,200	3%
44 Employee Benefits Insurance	195,600	193,600	286,100	92,500	48%
45 PERS Contribution	117,700	118,800	149,700	30,900	26%
46 Payroll Taxes	19,600	20,000	22,700	2,700	14%
47 Workers Compensation Insurance	14,100	14,300	18,300	4,000	28%
48 Employee Education	16,000	11,700	12,100	400	3%
49 Contractual Services - Auditor	18,800	18,900	18,900	-	0%
50 Contractual Services - Legal	40,000	26,200	35,000	8,800	34%
51 Contractual Services - Other	114,600	118,200	121,700	3,500	3%
52 Property/Liability/Cyber Insurance	77,000	70,500	88,458	17,958	25%
53 Legislative Affairs - CWSA	15,000	9,500	15,000	5,500	58%
54 Dues, Subscriptions & Annual Fees	18,000	18,000	18,500	500	3%
55 Power / Propane - Office & Yards	10,600	11,700	12,300	600	5%
56 Office Supplies/ Printing	10,500	8,500	8,800	300	4%
57 Phone, Fax Lines, Internet	6,800	5,500	5,700	200	4%
58 Mailing Expense	1,700	1,700	1,800	100	6%
59 Total G&A - Operating Expenses	1,093,000	1,011,800	1,318,258	306,458	30%
60 Non-Operating Expenses					
61 Other Administrative Expenses	14,400	11,600	14,400	2,800	24%
62 Office Equipment Expense	7,400	13,700	14,100	400	3%
63 Customer Relations	4,500	3,100	3,200	100	3%
64 Election Expense	1,000	-	1,000	1,000	0%
65 Miscellaneous Expense	500	-	500	500	0%
66 Total G&A Non-Operating Expenses	27,800	28,400	33,200	4,800	17%
67 Total General & Administration	1,120,800	1,040,200	1,351,458	311,258	30%
68 Board of Directors					
69 Director Fees	47,500	47,300	50,000	2,700	6%
70 Total Board of Directors	47,500	47,300	50,000	2,700	6%
71 Total Expenses	2,206,800	2,002,800	2,501,258	1,310,874	65%
72 Net Income/(Loss) Before Capital & Trust Contribution	67,300	514,400	(115,958)	(630,358)	
73 Less: Capital Expenses (Reserve Funded)	(388,000)	(667,500)	(386,190)	281,310	
74 Less: Pension Trust Contributions	(100,000)	(100,000)	(100,000)	-	
75 Less: CalPERS Additional Discretionary Payr	-	-	-	-	
76 Net Increase/(Decrease) To Reserves	\$ (420,700)	\$ (253,100)	\$ (602,148)	\$ (349,048)	



17 of 73
Bighorn Desert View Water Agency
Proposed Budget - Capital Plan
Fiscal Year 2024/25

Schedule C

	A	B	C	D	E = C+D
	Adopted Budget 2023/24	YTD Activity as of 1.31.24	Carryover Budget 2023/24	Budget Addition / (Deletion)	Proposed Budget 2024/25
1 District Projects					
2 Well 4 Rehabilitation	\$ 200,000	\$ -	\$ 200,000	\$ (200,000)	\$ -
3 Goat Mountain Replacement Well/ Well Destruction	500,000	437,400	62,600	200,000	262,600
4 Administration Building Roof Replacement	40,000	-	40,000	-	40,000
5 A-Booster Replacement	65,000	-	65,000	-	65,000
6 Meter Replacements	388,000	197,800	190,200	-	190,200
7 2nd Intertie with High Desert WD	650,000	500	649,500	25,000	674,500
8 Truck - 1500 Chevy	53,000	52,110	890	60,000	60,890
9 Design 3 Projects - Consolidation/Pumpstation/Blendir	250,000	31,400	218,600	150,000	368,600
10 Mini-Excavator	-	-	-	50,000	50,000
11 Dump Trailer	-	-	-	20,000	20,000
12 Rate Study	-	-	-	-	50,000
13 Total District Projects	2,146,000	719,210	1,426,790	305,000	1,781,790
14 Grant Funding					
15 Prop 1 Round 1: Goat Mountain Replacement Well	(500,000)	(437,400)	(62,600)	-	(62,600)
16 Drought Grant: Meter Replacements	(298,000)	-	(298,000)	-	(298,000)
17 Grant Funding: A-Booster Replacement	(60,000)	-	(60,000)	-	(60,000)
18 Grant Funding: Design/Easements	(300,000)	-	(300,000)	-	(300,000)
19 Prop 1 Round 2: 2nd Intertie with High Desert WD	(650,000)	-	(650,000)	(25,000)	(675,000)
20 Total Grant Funding	(1,808,000)	(437,400)	(1,370,600)	(25,000)	(1,395,600)
21 Total Capital Expenses - Funded by Reserves	\$ 338,000	\$ 281,810	\$ (1,314,410)	\$ 280,000	\$ 386,190

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

*The District's fiscal year is July 1st to June 30th

SCHEDULE A: SUMMARY BUDGET

This schedule summarizes operating and non-operating revenues, operations expense, administrative operating and non-operating expenses, board of directors' expenses, capital expenses, and pension trust contributions. Line 9 measures the difference between revenues and expenses, which results in net revenues remaining to fund the Agency's capital expenses and pension trust contributions. In FY24/25 the budget projects a deficit of \$115,958 in revenues to fund general expenses. However, a deficit in budgeting could be recovered should revenues exceed projections. For instance, interest income projections were suppressed on purpose due to the large variance between FY23/24 budget verses actual earnings of approximately \$180,000.

Line 13 shows the final increase or decrease in fund balance planned for the year after all previous items are considered. The amount fluctuates year to year, with some years positive and some negative, primarily as the Agency's capital expense fluctuates. In FY 24/25 the proposed capital projects total \$1.78M with a projected grant funding of \$1.4M. The difference, \$386,190 represents the drawdown from reserves to complete the remainder of the planned capital expenses. Overall, the budget projects \$319,642 funds in excess of target reserves established in the last rate study.

SCHEDULE B: DETAIL BUDGET

This Schedule shows the detail budget for the District. Column (A) is the Adopted Budget for FY 23/24. Column (B) represents projected year-end balances for Fiscal Year 23/24. These amounts are estimates; actual results will vary. Column (C) displays the Final Budget for FY 24/25. Columns (D) and (E) display \$ and % differences from Projected FY 23/24 results to the FY 24/25 Final Budget.

REVENUES

Line 2 Metered Water Consumption Tier 1 – Volumetric water sales in tier 1. Budget for FY 24/25 is based on projected actual results for FY 23/24 and a 4% scheduled rate increase effective January 1st.

Line 3 Metered Water Consumption Tier 2 – Volumetric water sales in tier 1. Budget for FY 24/25 is based on projected actual results for FY 23/24 and a 4% scheduled rate increase effective January 1st. Ag Tier 2 sales are projected based on most recent consumption data.

Line 4 Basic Service Charge – Includes the fixed charges to All Customer Classifications and varies by water meter size. Budget for FY 24/25 is based on projected actual results for FY 23/24 and a 4% scheduled rate increase effective January 1st.

Line 5 JV Bulk Water Cash Sales – Includes bulk water “cash” sales at the Johnson Valley water hauling station. Budget for FY 24/25 is based on projected actual results for FY 23/24.

Line 6 Service Line Installation Fees – This is the fee charged for new meter and service line installations. This account is budgeted conservatively due to the unpredictable nature of these revenues.

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 7 Basic Facilities Charge – This is the “buy-in” fee charged to new service line connections. This account is budgeted conservatively due to the unpredictable nature of these revenues.

Line 8 Income Other Operating – This includes fees such as Late Penalties, Miscellaneous Fees (NSF, Backflow Reminders, Fire Flow Test, Will Serve Letter, etc.), New Account fees, Disconnection and Reconnection related fees.

Lines 9-10 Bad Debt Expense/Uncollectible Liens – Estimated uncollectible customer account balances and uncollectible liens.

Line 13 General Tax Levy - Bighorn Imp. Area "A" – Property tax revenues, denoted as GA02 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 24/25 is based on projected FY 23/24 results.

Line 14 General Tax Levy - Bighorn-Desert View – Property tax revenues, denoted as GA01 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 24/25 is based on projected FY 23/24 results.

Line 15 General Tax Levy – Goat Mountain Improvement District – Property tax revenues, denoted as GA03 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue, previously apportioned to Co Service Area 70/Zone W-1 (coded as UD82-GA01) is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 24/25 is based on projected FY 23/24 results.

Line 16 Goat Mountain 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 and water meter. Budget for FY 24/25 is based on projected FY 23/24 results.

Line 17 Interest Revenue – Interest revenue is earned primarily on Agency investments in the State of California’s Local Agency Investment Fund (LAIF). Interest revenues are conservatively budgeted with a 2% increase.

Line 18 Pacific Western Earnings Credits – Includes earning credits on the Pacific Western bank accounts. Earnings credits are used to pay qualifying expenses. Therefore, earnings credits “act” like interest.

Line 19 Income Other (Non-Operating) – Includes interest and penalty Tax Apportionments from past due secured property tax liens, prior year Tax Apportionments not applicable to an “active” receivable.

EXPENSES

Line 23 Operations – Begins the section of Agency operation’s expenses.

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 24 Operations Compensation – Budget for FY 24/25 includes five full-time employees with on-call standby and overtime/standby overtime pay as well. Change from prior fiscal year budget due to actual hire and resignation dates of employees, vacation payouts at time of accrual caps, accrual payouts at resignation, On-Call overtime (varies), 3.2% Cost-of-Living Adjustment for Fiscal Year 2024/25. The FY24/25 budget contemplates that an approved position in Administration will be shifted to Operations so there is no net increase in total staff positions.

Line 25 Power Wells & Boosters – Includes energy costs on wells and booster stations. Budget for FY 24/25 is based on projected results for FY 23/24 with a 20% inflation increase.

Line 26 Water Purchases – Includes planned water purchase of 100 AF from the FY 24/25. The water is purchased from the Mojave Water Agency who recharges the water at the Ames/Reche Recharge Facility. Once recharged, the value of the water is maintained as Ames Water Inventory.

Line 27 Water System Repairs – Includes routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, air-vacuum valves, etc. Budget for FY 24/25 is based on FY 23/24 budget.

Line 28 Field Materials & Supplies – Includes all materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools. Budget for FY 24/25 is based on FY 23/24 budget.

Line 29 Engineering – Includes costs for as-needed engineering consulting services for construction projects as well as AutoCADD drafting services related to maintenance of the Agency water system map. Budget for FY 24/25 is based on FY 23/24 budget.

Line 30 Vehicle/Tractor/Equipment Expense – Includes expenses for generators and tractors, repairs, hazardous materials disposal, and routine maintenance. Budget for FY 24/25 is based on projected results for FY 23/24 with a 5% inflation increase.

Line 31 Vehicle Expense - Fuel – Includes fuel for truck fleet and associated equipment. Budget for FY 24/25 is based on four-year average fuel usage at current fuel cost with 10% inflation increase.

Line 32 Building Repair and Maintenance – Includes trash and cleaning service, safety supplies, non-routine maintenance. Budget for FY 24/25 is based on FY 23/24 budget.

Line 33 Disinfection Expense – Includes chlorine, disinfection equipment and maintenance and testing supplies. Budget for FY 24/25 is based on projected results for FY 23/24 with a 5% inflation increase.

Line 34 Water Testing – Includes water sampling at wells as required by law. Budget for FY 24/25 is based on actual sampling schedule, which varies year-to-year based on assigned frequencies for water quality monitoring.

Line 35 Uniforms – Includes uniform lease for water operators, safety shoes, winter jackets, and hats. Budget for FY 24/25 is based on FY 23/24 budget.

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 36 Communications Expense – Includes cell phones for assigned water operations and administrative staff and cost for SCADA internet link and data. Budget for FY 24/25 is based on projected results for FY 23/24 with a 5% inflation increase.

Line 37 Excavation Permit Fees – Includes County fees for excavation in dedicated roads. Budget for FY 24/25 is based on FY 23/24 budget.

Line 38 Other Operating Expenses – Includes various operational permit fees from Mojave Air Quality Management District (MAQMD), State Water Resources Control Board – Division of Drinking Water (SWRCB-DDW), County of San Bernardino Hazardous Materials and others. Budget for FY 24/25 is based on projected results for FY 23/24 with a 5% inflation increase.

Line 40 General & Administrative – Begins the section of Agency Administrative operating and non-operating expenses.

Line 42 Administrative Compensation – Budget for FY 24/25 includes salaries for two full time administrative staff. Change from prior fiscal budget due to vacancies during the fiscal year. The FY24/25 budget contemplates that an approved third position in Administration will be shifted to Operations so there is no net increase in total staff positions.

Line 43 GM Compensation – Includes salary for the Agency general manager based on latest contract amendments and Board authorized Cost-of-Living Adjustment.

Line 44 Employee Benefit Insurance – Includes health, dental, vision, and life insurance. Change from prior fiscal year based on actual employee count, benefit type selected and number of dependents per employee. Employee turnover makes this line item difficult to track. Fiscal Year premium increase projected at 10.0%. Actual increase unknown until after budget adoption in most instances. Budget based on actual needs of each employee assessed at budget time.

Line 45 PERS Contribution – Includes regular retirement expenses to the California Public Employee Retirement System (CalPERS) for Classic, PEPR (Public Employee Pension Reform Act defined pension) members and annual required contributions for the unfunded actuarial liability (UAL).

Line 46 Payroll Taxes – Includes state unemployment costs, employee matching Medicare costs, and Board of Director's matching Social Security and Medicare costs.

Line 47 Worker's Comp Insurance – Includes premiums to CA Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (CalMutuals-JPRIMA Insurance) for all employees for Worker's Compensation insurance. The Worker's Compensation insurance company is Zenith National Insurance Company.

Line 48 Employee Education – Includes miscellaneous employee training, conferences and college-loan program reimbursements.

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 49 Contractual Services - Auditor – includes auditor fees, in the 5th year of a 5-year contract with Fedak & Brown.

Line 50 Contractual Services - Legal – Includes legal fees, which are budgeted to increase due to new legal counsel.

Line 51 Contractual Services - Other – Includes bank fees, annual Springbrook maintenance fees, CPA assistance, Civic Pay services, IVR messaging, outsourced billing, copier maintenance and Information Technology (IT) Consultant work.

Line 52 Property/Liability/Cyber Security Insurance – Includes premiums to JPRIMA for property and liability insurance. Budget for FY 24/25 is based on renewals per JPRIMA. Property and Equipment Breakdown deductible remain at \$25,000 and Wrongful Acts and Employment Practices deductible was lowered to \$25,000. Cyber Security Insurance is a new product from JPRIMA which helps to manage the risk of losses arising from ransomware, malware and data breaches. The property/liability premium increased 21.5% relative to “expiring”. This increase was expected given reinsurance loads for wildfire capacity/exposure, inverse condemnation claims, continued employment practices claims (including rise of social inflation), and inflationary increases for costs/services for first party claims. This is the first year for the Cyber Security Insurance policy as reflected in the overall line item increase of 25% over prior year.

Line 53 Legislative Affairs - CWSA – Includes FY 24/25 membership dues and travel in conjunction with legislative activities of the California Water Systems Alliance.

Line 54 Dues, Subscriptions & Annual Fees – Includes various dues such as AWWA, Dig Alert, CRWA, GFOA, Adobe, Wienhoff, Hi-Desert Star, and website hosting.

Line 55 Power / Propane – Office & Yards – Includes costs for propane and electricity at Agency sites.

Line 56 Office Supplies/Printing – Includes checks, toner refills, office supplies, boardroom supplies, copier costs, business meeting supplies and specialty.

Line 57 Phone, Fax Lines & Internet – Includes phone systems, internet, email exchange server, and website maintenance.

Line 58 Mailing Expense – Includes postage and delivery costs. Budget for FY 24/25 is based on FY 23/24 projected results with a 5% increase.

Line 61 Other Admin Expenses – Includes Notary Fees, filing fees, legal fees, legal notices posted in the newspaper. This expense line item will be partially offset by **Revenue Line 19 Other Income (Non-Operating)** when a customer ultimately pays the fees directly related to services they receive such as shared cost for execution of the secured liens to the tax collector and release of liens (i.e. document preparation and notary).

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 62 Office Equipment Expense – Includes office equipment and software. Budget for FY 24/25 is based on FY 23/24 projected results with a 5% increase.

Line 63 Customer Relations – Includes events such as Morongo Basin Conservation District Desert-Wise Landscape tour, Water Education Festival, Free annual Calendar and other miscellaneous items. Budget for FY 24/25 is based on FY 23/24 projected results with a 5% increase.

Line 64 Election Expenses – Includes election expenses that occur every other year. FY 24/25 is a general election cycle for the Agency. Budget for FY 24/25 is based on historical election costs.

Line 65 Miscellaneous Expenses – ledger used for minor expenses related to reconciliation of the monthly bank statement or “true-up” of minor adjustments to inventory or water (ie. rounding errors or counterfeit bills discovered by the bank). Also used for voiding stale Utility Billing refund checks or reissuing such checks. Budget for FY 24/25 is based on PY budget.

Lines 68-70 Board of Directors – Includes meeting stipends, training, conferences, and travel. Budget for FY 24/25 is based on FY 23/24 budget with a 5% increase.

Line 72 Net Income/(Loss) Before Capital & Trust Contributions – measures the difference between revenues and expenses, which results in net revenues remaining to fund the Agency’s capital expenses and pension trust contributions.

Line 73 Capital Expenses (Reserve Funded) – Includes use of Agency reserve funds for capital expenses. See Schedule D for more detail.

Line 74 Pension Trust Contributions – Includes planned contributions to the PARS Pension trust.

Line 75 CalPERS Additional Discretionary Payments – Includes any additional discretionary payments made to CalPERS. No payments are budgeted for FY 24/25.

Line 76 Increase/(Decrease) to Reserves - This is the amount that Fund Balance is budgeted to increase or decrease during the fiscal year. Increases and decreases can vary from year to year, mainly due to planned capital spending. The decrease in Fund Balance reflects the Agency’s capital expense share of capital projects, totaling \$386K for FY 24/25. However, the budget summary indicates that there will still be approximately \$320,000 in excess of Target Reserves established in the last rate study.

SCHEDULE B: DETAIL BUDGET – ALTERNATE PRESENTATION

Schedule B is being presented alongside two prior years’ actual revenue and expense (audited) for context/comparison.

SCHEDULE C: CAPITAL/REPAIRS & MAINTENANCE

This schedule shows the anticipated capital projects and expenses for the fiscal year, net of any grant proceeds.

Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 24/25 Final Budget

Line 16 Grant Funds Awarded – Lines 17 to 21 are proposed projects which are grant funded. The budgets represent the portion of work projected to be completed in the fiscal year and not necessarily the total grant awarded. These grant awards are from various state programs.

Line 22 Total Grant Funding – Grant funding directed towards the Capital project program.

Line 23 Total Capital Expenses Funded by Reserves – This represents the total capital expense to be paid out of Agency reserves, which is shown on Line 74 of Schedule B.

**BIGHORN-DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: June 11, 2024

To: Board of Directors

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

From: Marina D. West

General Counsel Approval: Obtained

CEQA Compliance: N/A

Subject: Mutual Emergency Water Supply Agreement Between Hi-Desert Water District and Bighorn-Desert View Water Agency

SUMMARY

The Agency received a grant in the amount of \$675,000 to construct an intertie between Hi-Desert Water District (HDWD) and Bighorn-Desert View Water Agency.

The Agency had executed a Mutual Emergency Water Supply Agreement in 2019, however, during the grant application process, the grantor (Department of Water Resources) took exception to the termination clause in Section 6.

The attached Agreement removes that language and is being presented to replace the existing Agreement with concurrence from General Counsel Kennedy.

Staff recommends the Board of Directors authorize the General Manager to execute the *Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency*.

RECOMMENDATION

That the Board considers taking the following action(s):

1. Authorize General Manager to execute *Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency*.

BACKGROUND/ANALYSIS

In 2019, the Board authorized execution of a Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency (Agreement). However, when the 2019 Agreement was reviewed as part of a grant application, staff was informed that the termination clause in Section 6 was unacceptable. That clause stated that the Agreement could be terminated with or without cause by either party upon presentation of a 90-day written notice.

General Counsel Kennedy, who did not approve the 2019 Agreement, drafted the attached version without the termination clause. The Agreement was then presented to HDWD for their review and ultimately approved for execution. The revised Agreement was presented to the Hi-Desert Water District Board of Directors for their consideration on June 5, 2024. Staff expects the Agreement to be approved at that time.

Staff recommends the Board of Directors authorize the General Manager to execute the revised *Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency*.

PRIOR RELEVANT BOARD ACTION(S)

08/27/2019 Motion No. 19-040 Authorize General Manager to execute Mutual Emergency Water Supply Agreement between Hi-Desert Water District and Bighorn-Desert View Water Agency.

MUTUAL EMERGENCY WATER SUPPLY AGREEMENT
Between
Bighorn-Desert View Water Agency
And
Hi-Desert Water District

This Agreement is made and entered into this _____ day of _____, between the Hi-Desert Water District, Yucca Valley, CA, hereinafter designated "HDWD," and Bighorn-Desert View Water Agency, hereinafter designated "BDVWA," individually or collectively referred to as "Party" or "Parties", respectively.

RECITALS

WHEREAS, HDWD is a County Water District organized and operating pursuant to the provisions of the County Water District Law, California Water Code Sections 30,000 *et. seq.*; and

WHEREAS, BDVWA is a public entity organized and operating pursuant to the provisions of the Bighorn-Desert View Water Agency Law, California Water Code Appendix, Sections 112-1 *et. seq.*; and

WHEREAS, both HDWD and BDVWA have public water systems that meet all current requirements of the State Water Resources Control Board, Division of Drinking Water for safe drinking water supplied to customers;

WHEREAS, both HDWD and BDVWA have an adequate safe drinking water supply to serve their respective services areas under normal conditions, peak season conditions and most emergency situations;

WHEREAS, both HDWD and BDVWA desire to cooperate with each other to provide to each other a temporary safe drinking water supply in case of an agreed upon temporary emergency situation occurs;

NOW, THEREFORE, based on the foregoing Recitals and in consideration of the covenants and agreement set forth below the Parties hereby agree as follows:

- 1) BDVWA hereby agrees to sell safe drinking water to HDWD on an "as needed" basis during "temporary emergency conditions" as defined and provided for in Section 3 below whenever BDVWA's Board of Directors finds that there is a surplus of water above that which may be required by consumers within BDVWA's service area pursuant to California Water Code Appendix Section 112-15(7).

- 2) HDWD hereby agrees to sell safe drinking water to BDVWA on an “as needed” basis during “temporary emergency conditions” as defined and provided for in Section 3 below.
- 3) Temporary Emergency Conditions: A “temporary emergency condition” which triggers the sale of safe drinking water from one of the Parties to the other shall exist when the Parties mutually agree in writing that such a temporary emergency condition exists. When emergency safe drinking water may be required by either HDWD or BDVWA, the requesting Party shall contact the other Party to determine if there is agreement as to whether an emergency exists and whether safe drinking water is available to sell to the requesting Party. Whether an emergency exists and, if so, to what extent safe drinking water is available on a temporary basis will be determined by the Parties’ General Managers or their designees. Once the emergency is declared by a written agreement of the Parties and it is determined that safe drinking water is available to the requesting Party to address the emergency condition, a representative of each Party, designated by the Parties’ General Managers or their designees, shall immediately coordinate the operations of appropriate valves, measuring devices and auxiliary systems to facilitate prompt delivery of safe drinking water to the requesting Party. Emergency safe drinking water provided under this section shall be provided at the higher of HDWD’s Single Family Resident Tier 1 rate or the BDVWA’s Single Family Resident Tier 1 rate. As used in this section, “Single Family Resident Tier 1 rate” means the current first tier water rate charged to residential customers residing within the respective service areas of the Parties.
- 4) The sale of emergency safe drinking water to the requesting Party may be limited by the selling Party solely at its discretion, taking into account water supply, demands and needs of its own customers. In addition, neither Party shall be required by this Agreement to sell emergency safe drinking water to the other Party if the selling Party determines, in its sole discretion that such water cannot or should not be sold to the other Party.
- 5) The Parties agree to jointly conserve safe drinking water during an officially declared statewide or regional water shortage, which may be caused by earthquake, drought, flood or other regional emergency condition.
- 6) To the fullest extent permitted by law, the requesting Party shall hold harmless, indemnify, and defend the other Party and its directors, officers, agents and employees, from any and all liability, claims, lawsuits, losses, demands, regulatory actions, fines, penalties, expenses, or any injury or damage of any kind whatsoever, whether actual, alleged, or threatened, and attorneys’ fees and litigation costs, incurred in relation to, or as a consequence of, or arising out of the provision of water pursuant to this Agreement.

- 7) The Party purchasing the emergency safe drinking water from the other Party shall be solely responsible for the treatment and provision of that water to its own customers.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

Hi-Desert Water District

BY: _____

Name: _____

Title: _____

Bighorn-Desert View Water Agency

BY: _____

Name: _____

Title: _____

Approved as to Form:

Steven M. Kennedy
General Counsel
Bighorn-Desert View Water Agency



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' MEETING MINUTES

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285**

**May 14, 2024
Time – 6:00 P.M.**

**MEETING ROOM IS OPEN FOR IN-PERSON ATTENDANCE
PUBLIC WISHING TO PARTICIPATE REMOTELY**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/85197996231?pwd=VXZJNUVjNXhhN3E4RWdoUnFEMjMzUT09>

Passcode: 968725

OR

TELECONFERENCE LINE THRU ZOOM

1-669-900-6833

Webinar ID: 838 8967 7726

Passcode: 968725

CALL TO ORDER

President McKenzie called the meeting to order at 6:05

PLEDGE OF ALLEGIANCE

Led by Director Aldridge

MOMENT OF SILENCE FOR TERRY BURKHART

ROLL CALL

Directors present: JoMarie McKenzie
Megan Close-Dees
David Chapman
William Aldridge

Directors Absent: John Burkhart

Staff present: Marina West
Daniel Best

Public Present: Following Roll Call, 1 member(s) of the public indicated they were participating via teleconference. 0 members of the public were present in the meeting room

APPROVAL OF AGENDA

Motion No. 24-024

Director Chapman made motion and Director Aldridge seconded.

Roll Call:	JoMarie McKenzie	Y
	Megan Close-Dees	Y
	David Chapman	Y
	William Aldridge	Y
Absent:	John Burkhart	Y

MSC¹ (Chapman/Aldridge) unanimously approved.

Discussion and Action Items - The Board of Directors and Staff will discuss the following items and the Board will consider taking action, if so inclined. The Public is invited to comment on any item on the agenda during discussion of that item. When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

1. Resolution No. 24R-07 Adopting the Employee Handbook for the Purposes of Establishing the Rules and Procedures for the Conduct of Personnel/Human Resources Matters – Update to Current Best Practices

GM West gave a presentation on the updates that were made to the EE handbook and best practices suggested by counsel. GM West explained the updated language in the handbook revisions including, sick time, vacation pay outs, work schedule, “stand-by” days and Holidays observed.

Director Chapman asked if the employee reached the cap would they carry over the cap. GM West explained that they would be paid out to ½ of their cap (example 320 cap they would be paid out to 160) and then accrue up to the cap starting the following year.

RECOMMENDATION TO BOARD OF DIRECTORS

That the Board considers taking the following action(s):

1. Adopt Resolution No. 24R-07 Adopting the Employee Handbook for the Purposes of Establishing the Rules and Procedures for the Conduct of Personnel/Human Resources Matters.

Motion No. 24-025

Director Close-Dees made motion and Director Chapman seconded.

Roll Call:	JoMarie McKenzie	Y
	Megan Close-Dees	Y
	David Chapman	Y
	William Aldridge	Y
Absent:	John Burkhart	Y

MSC¹ (Close-Dees/Chapman) unanimously approved.

1. Consent Items - The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. Board Meeting Minutes
 - 1. April 09 2024 and April 20 2024
- b. Financial Statements
 - 1. Balance Sheet(s) – March 2024
 - 2. Budget Sheet(s) – March 2024
 - 3. Quarterly Investment Report for period ending Q1 2024
- c. Receive and File Disbursements – April 2024
- d. Service Order Report – March 2024
- e. BDV Production Report for – April 2024
- f. Goat Mountain Production Report for – April 2024
- g. Receive and File LAFCO 3265 – Certificate of Completion and Related CA Board of Equalization Statement Completing the Annexation of Assessor Parcel Number 0631-071-29 into the Boundaries of the Bighorn-Desert View Water Agency
That the Board considers taking the following action(s):
 - 1. Receive and file the San Bernardino Local Agency Formation Commission Action No. LAFCO 3265 – Annexation to the Bighorn-Desert View Water Agency and its Improvement Zone CSA 70 W-1 (Assessor Parcel Number 0631-071-29) and
 - 2. Receive and file the California Board of Equalization Receipt of Statement(s) as required to complete LAFCO 3265 Actions.
- h. Receive and File Finance Committee (FPREP) Minutes January 16 2024

Recommended Action:
Approve as presented.

Motion No. 24-026

Director Chapman made motion and Director Aldridge seconded.

Roll Call:	JoMarie McKenzie	Y
	Megan Close-Dees	Y
	David Chapman	Y

	William Aldridge	Y
Absent:	John Burkhart	Y

MSC¹ (Chapman/Aldridge) unanimously approved.

2. Matters Removed from Consent Items

None.

3. Public Comment Period

None.

4. Verbal Reports – Including Reports on Courses/Conferences/Meetings.

- a. **General Manager Report** – GM West made mention that the Bighorn-Desert View Water Agency has received an award for transparency for the 13th year. GM West also mentioned that GM Well development is progressing and it has produced 100gpm, but we continue to use methods to increase production and development.
- b. **Assistant General Manager Report** – AGM Best summarized the ERNIE Cyber security meeting and some of the recent challenges and threats to IT including ransomware. GM West mentioned that we did acquire Cyber security policy and the Board does prioritize IT security.
- c. Director Reports

Director McKenzie – McKenzie summarized the TEEX Emergency preparedness training for senior officials. From setting up an EOC and having the relationships from the local community on how to coordinate during disasters and who can bring what to the table. All disasters start and end locally. McKenzie also emphasizes the importance of good communication and knowing what to say during an emergency.

Director Chapman – Summarized the trip to Sacramento with GM West with CWSA, including Sue Mossberg and Tim Worley. Sarah Johnson from Joshua Basin Water District and Matt Shragge from 29 Palms Water were also in attendance. They had specific time slots to speak with legislators about their concerns. Chapman mentioned that discussions with legislators were productive and it was nice to share information that affects us that maybe there were not aware of.

Director Aldridge – Summarized the CSDA Leadership Academy which covered defining Board roles, staff roles, relationships, and communication. Day two was fulfilling the mission and there was great discussion from the variety of

special districts that were in attendance. Tabletop exercises were beneficial, including community outreach and scenarios that were given to the groups. Board members expected knowledge on district finances and understanding balance sheets, assets, cash, etc. The classes were long and information intense, but very beneficial.

Public Comment: Public member mentioned that he also attended the CSDA SDLA Conference and it was a great event. EPA small water systems make up 56% of the systems across the country.

5. Adjournment

President McKenzie adjourned the meeting at 7:28

Approved by:

David Chapman, Secretary of the Board

MSC¹ – Motion made, seconded and carried

Official Seal

General Ledger

Balance Sheet

User: dbest
 Printed: 05/21/2024 - 12:09PM
 Fund: All
 Period: 10
 Fiscal Year: 2024

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315
 Yucca Valley, CA 92284-1440

Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	439,710.92
INVESTMENTS	4,379,097.64
ACCOUNTS RECEIVABLE - WATER	328,084.76
ACCOUNTS RECEIVABLE - OTHER	192,625.25
INVENTORY	627,574.58
PREPAID EXPENSES	117,641.84
FIXED ASSETS	3,355,135.52
LEASE OF EQUIPMENT (LT)	7,901.45
CONSTRUCTION IN PROGRESS	38,265.69
PENSION DEFERRED OUTFLOWS	0.00
NET PENSION LIABILITY-AUDIT	(617,891.00)
DEFERR INFLOWS OF RESOUR-AUDIT	0.00
Total Assets:	<u>8,868,146.65</u>
Liabilities	
ACCOUNTS PAYABLE	19,040.62
LEASE LIABILITY-EQUIPMENT (ST)	0.00
LEASE LIABILITY-EQUIPMENT (LT)	8,146.70
ACCRUED PAYROLL	144,380.02
ACCRUED PR LIABILITIES	(17,452.79)
CUSTOMER DEPOSITS	158,806.13
BLUEFIN CC FEES	(7,240.45)
CIP DEPOSIT	0.00
LONG TERM DEBT	26,036.70
DEFER OUTFLOWS OF RESOU-AUDIT	(352,165.00)
PENSION DEFERRED INFLOW-AUDIT	0.00
Total Liabilities:	<u>(20,448.07)</u>
Fund Balance	
FUND BALANCE	9,015,960.57
Total Fund Balance:	<u>9,015,960.57</u>
Total Liabilities and Fund Balance:	<u>8,995,512.50</u>
Total Retained Earnings:	<u>(127,365.85)</u>
Total Fund Balance and Retained Earnings:	<u>8,888,594.72</u>
Total Liabilities, Fund Balance, and Retained Earnings:	<u>8,868,146.65</u>
Totals for Fund 01 - General Fund:	<u>0.00</u>

General Ledger

Budget Status

User: dbest
 Printed: 5/21/2024 - 12:24 PM
 Period: 10, 2024

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315
 Yucca Valley, CA 92284-1440

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 01	General Fund							
Dept 01-00	No Department							
R05	OPERATING REVENUE							
01-00-410000	SERVICE LINE INSTALLATION F	2,400.00	0.00	19,480.00	-17,080.00	0.00	-17,080.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	14,600.00	0.00	117,649.00	-103,049.00	0.00	-103,049.00	0.00
01-00-410015	AG CONS TIER 1	8,300.00	275.56	4,238.63	4,061.37	0.00	4,061.37	48.93
01-00-410016	AG CONS TIER 2	5,000.00	165.74	3,362.33	1,637.67	0.00	1,637.67	32.75
01-00-410020	BULK CONS TIER 1	76,300.00	3,175.13	45,223.28	31,076.72	0.00	31,076.72	40.73
01-00-410030	COMMERCIAL/INST CONS TIER	13,100.00	835.37	8,476.55	4,623.45	0.00	4,623.45	35.29
01-00-411000	INCOME METERED WATER	429,700.00	33,580.83	311,664.12	118,035.88	0.00	118,035.88	27.47
01-00-411001	RES CONS TIER 2	212,200.00	6,024.21	153,740.25	58,459.75	0.00	58,459.75	27.55
01-00-412000	GOAT MTN STANDBY INCOME	61,470.00	8,148.45	50,940.15	10,529.85	0.00	10,529.85	17.13
01-00-413000	BASIC SERVICE CHARGE	1,077,000.00	97,100.97	853,946.63	223,053.37	0.00	223,053.37	20.71
01-00-413001	FIRE BSC	8,200.00	676.79	6,575.30	1,624.70	0.00	1,624.70	19.81
01-00-414000	INCOME JV BULK WATER SALE	2,500.00	90.00	2,680.00	-180.00	0.00	-180.00	0.00
01-00-417000	INCOME OTHER (OPERATING)	96,700.00	5,413.79	60,454.24	36,245.76	0.00	36,245.76	36.48
01-00-417003	RESTRICTED FROM CSA70/W1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-419000	AMES BASIN WATER TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-492050	PAC WEST BANK EARNINGS CR	17,500.00	0.00	5,911.86	11,588.14	0.00	11,588.14	66.22
	R05 Sub Totals:	2,024,970.00	155,486.84	1,644,342.34	380,627.66	0.00	380,627.66	18.80
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	86,300.00	34,066.20	108,841.52	-22,541.52	0.00	-22,541.52	0.00
01-00-491010	DA01 DEBT SRVC IMP1 (BH BON	0.00	0.00	101.25	-101.25	0.00	-101.25	0.00
01-00-491020	GA01 GENERAL TAX LEVY (BYI	86,400.00	33,084.80	104,539.42	-18,139.42	0.00	-18,139.42	0.00
01-00-491040	GA03 ID GM GEN TAX LEVY	41,600.00	17,002.96	52,328.78	-10,728.78	0.00	-10,728.78	0.00
01-00-492000	INTEREST INCOME	22,100.00	0.00	136,607.60	-114,507.60	0.00	-114,507.60	0.00
01-00-496000	INCOME OTHER (NON OPERATI	22,300.00	408.20	18,358.85	3,941.15	0.00	3,941.15	17.67
01-00-499901	GM WELL REV ACCT	0.00	0.00	16,503.19	-16,503.19	0.00	-16,503.19	0.00
01-00-499902	PI/C REV. ACCT.	0.00	0.00	31,828.00	-31,828.00	0.00	-31,828.00	0.00
01-00-499992	CAPITAL CONTRIBUTION REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499998	DACI REV ACCT.-METER REPLA	0.00	0.00	186,519.31	-186,519.31	0.00	-186,519.31	0.00
01-00-499999	AWAC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	258,700.00	84,562.16	655,627.92	-396,927.92	0.00	-396,927.92	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Revenue Sub Totals:								
		2,283,670.00	240,049.00	2,299,970.26	-16,300.26	0.00	-16,300.26	0.00
E25	NON-OPERATING EXPENSE							
01-00-562000	OFFICE EQUIPMENT EXPENSE	7,400.00	0.00	10,638.73	-3,238.73	0.00	-3,238.73	0.00
01-00-563000	CUSTOMER RELATIONS	4,500.00	0.00	243.00	4,257.00	0.00	4,257.00	94.60
01-00-564000	OTHER ADMINISTRATIVE EXPE	14,400.00	1,582.06	9,763.08	4,636.92	0.00	4,636.92	32.20
01-00-571000	DEPRECIATION EXPENSE	0.00	0.00	148,686.75	-148,686.75	0.00	-148,686.75	0.00
01-00-571100	AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572100	AMORTIZATION OF LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572200	INTEREST EXPENSE ON LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572300	CONTRA EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-581000	ELECTION COSTS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
01-00-593000	EXPENSE / INCOME MISC	500.00	-138.97	-5,762.53	6,262.53	0.00	6,262.53	1,252.51
01-00-593999	PRIOR YEARS EXPENSE	0.00	0.00	28,205.89	-28,205.89	0.00	-28,205.89	0.00
01-00-594000	GAIN (LOSS) ASSET DISPOSAL	0.00	0.00	-6,793.00	6,793.00	0.00	6,793.00	0.00
01-00-594001	INVESTMENT GAIN/LOSS	0.00	0.00	-15,714.06	15,714.06	0.00	15,714.06	0.00
E25 Sub Totals:								
		27,800.00	1,443.09	169,267.86	-141,467.86	0.00	-141,467.86	0.00
Expense Sub Totals:								
		27,800.00	1,443.09	169,267.86	-141,467.86	0.00	-141,467.86	0.00
Dept 00 Sub Totals:								
		-2,255,870.00	-238,605.91	-2,130,702.40	-125,167.60	0.00		42 of 73
Dept 01-01	Administration							
E15	ADMINISTRATIVE EXPENSE							
01-01-560030	ADMINISTRATIVE COMPENSAT	417,000.00	34,072.24	306,577.20	110,422.80	0.00	110,422.80	26.48
01-01-560060	CONTRACTUAL SERV-AUDITOF	18,800.00	6,790.00	19,422.00	-622.00	0.00	-622.00	0.00
01-01-560070	CONTRACTUAL SERV-LEGAL	40,000.00	5,757.00	20,727.00	19,273.00	0.00	19,273.00	48.18
01-01-560075	LEGISLATIVE AFFAIRS CWSA	15,000.00	659.88	10,659.88	4,340.12	0.00	4,340.12	28.93
01-01-560080	PERS CONTRIBUTION	117,700.00	6,379.73	95,399.56	22,300.44	0.00	22,300.44	18.95
01-01-560085	GASB 68 EXP (INC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560090	PAYROLL TAXES	19,600.00	5,441.15	16,950.17	2,649.83	0.00	2,649.83	13.52
01-01-560110	TELEPHONE/FAX/INTERNET/WI	6,800.00	1,634.57	5,876.26	923.74	0.00	923.74	13.58
01-01-560120	MAILING EXPENSE	1,700.00	138.35	703.01	996.99	0.00	996.99	58.65
01-01-560140	CONTRACTUAL SERV - OTHER	114,600.00	6,249.37	88,829.38	25,770.62	0.00	25,770.62	22.49
01-01-560160	PROPERTY/LIABILITY EXPENSE	77,000.00	0.00	52,875.72	24,124.28	0.00	24,124.28	31.33
01-01-560170	WORKERS COMP EXPENSE	14,100.00	0.00	10,072.65	4,027.35	0.00	4,027.35	28.56
01-01-560180	DUES & SUBSCRIPTIONS	18,000.00	516.50	16,415.33	1,584.67	0.00	1,584.67	8.80
01-01-560200	POWER/PROPANE OFFICES & Y/	10,600.00	334.05	9,137.74	1,462.26	0.00	1,462.26	13.79
01-01-560220	BAD DEBT EXPENSE	2,300.00	0.00	1,509.80	790.20	0.00	790.20	34.36
01-01-560221	BAD DEBT-LIENS/UNCOLLECT/	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
01-01-560300	OFFICE SUPPLIES/PRINTING	10,500.00	564.43	6,490.14	4,009.86	0.00	4,009.86	38.19
01-01-561000	EMPLOYEE BENEFITS INSURAN	195,600.00	16,005.10	162,270.21	33,329.79	0.00	33,329.79	17.04
01-01-561100	EMPLOYEE EDUCATION/TRAIN	16,000.00	775.00	9,265.19	6,734.81	0.00	6,734.81	42.09
01-01-561500	PAYROLL FRINGE EXP TO PROJ	0.00	0.00	-16,382.96	16,382.96	0.00	16,382.96	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-01-561501	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561600	OVERHEAD TO PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561700	COVID-19 FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15 Sub Totals:		1,096,800.00	85,317.37	816,798.28	280,001.72	0.00	280,001.72	25.53
E25	NON-OPERATING EXPENSE	0.00	0.00	1,062.32	-1,062.32	0.00	-1,062.32	0.00
01-01-564001	PARS TRUST EXPENSES	0.00	0.00	1,062.32	-1,062.32	0.00	-1,062.32	0.00
E25 Sub Totals:		0.00	0.00	1,062.32	-1,062.32	0.00	-1,062.32	0.00
Expense Sub Totals:		1,096,800.00	85,317.37	817,860.60	278,939.40	0.00	278,939.40	25.43
Dept 01 Sub Totals:		1,096,800.00	85,317.37	817,860.60	278,939.40	0.00		
Dept 01-05	Operations							
E05	OPERATIONS EXPENSE							
01-05-541020	OPERATIONS COMPENSATION	412,200.00	34,303.46	357,087.94	55,112.06	0.00	55,112.06	13.37
01-05-541030	UNIFORMS	8,000.00	1,135.48	11,693.50	-3,693.50	0.00	-3,693.50	0.00
01-05-541060	VEHICLE/TRACTOR/EQUIP EXP	28,800.00	4,370.47	55,791.37	-26,991.37	0.00	-26,991.37	0.00
01-05-541070	VEHICLE EXPENSE-FUEL	51,600.00	5,276.92	34,658.36	16,941.64	0.00	16,941.64	32.83
01-05-541090	FIELD MATERIALS & SUPPLIES	78,800.00	3,728.87	47,807.71	30,992.29	0.00	30,992.29	39.33
01-05-541095	SHRINKAGE	0.00	0.00	-10.21	10.21	0.00	10.21	40.00
01-05-541110	WATER TESTING	12,100.00	904.00	7,593.00	4,507.00	0.00	4,507.00	37.25
01-05-541120	CONTRACTUAL SRV-ENGINEER	60,000.00	0.00	0.00	60,000.00	0.00	60,000.00	100.00
01-05-541140	WATER SYSTEM REPAIRS	78,800.00	1,305.84	5,948.33	72,851.67	0.00	72,851.67	92.45
01-05-541141	EXCAVATION COUNTY OF SB	500.00	0.00	0.00	500.00	0.00	500.00	100.00
01-05-541150	BUILDING MAINTENANCE/REP	15,500.00	1,782.50	15,369.89	130.11	0.00	130.11	0.84
01-05-541190	COMMUNICATIONS EXPENSE	7,700.00	575.18	5,283.22	2,416.78	0.00	2,416.78	31.39
01-05-541210	DISINFECTION EXPENSE	15,700.00	1,646.57	11,663.53	4,036.47	0.00	4,036.47	25.71
01-05-541250	POWER WELLS & PUMPS	124,700.00	8,642.65	95,839.03	28,860.97	0.00	28,860.97	23.14
01-05-541300	OTHER OPERATING EXPENSES	15,100.00	0.00	13,914.75	1,185.25	0.00	1,185.25	7.85
01-05-541700	EQUIPMENT EXP TO CIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-541701	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-542000	AMES WATER	129,000.00	0.00	0.00	129,000.00	0.00	129,000.00	100.00
01-05-560080	PERS CONTRIBUTION - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560085	GASB EXP (INC) - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560090	PAYROLL TAXES - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560170	WORKERS COMP EXPENSE - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561000	EMPLOYEE BENEFIT INSUR - OI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561100	EE EDUCATION/TRAINING - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E05 Sub Totals:		1,038,500.00	63,671.94	662,640.42	375,859.58	0.00	375,859.58	36.19
Expense Sub Totals:		1,038,500.00	63,671.94	662,640.42	375,859.58	0.00	375,859.58	36.19

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 01-09	Dept 05 Sub Totals:	1,038,500.00	63,671.94	662,640.42	375,859.58	0.00		
E15	Directors							
	ADMINISTRATIVE EXPENSE							
01-09-560027	DIRECTOR J. BURKHART	9,500.00	0.00	2,629.00	6,871.00	0.00	6,871.00	72.33
01-09-560028	DIRECTOR MCKENZIE	9,500.00	325.78	9,773.42	-273.42	0.00	-273.42	0.00
01-09-560029	DIRECTOR CLOSE	9,500.00	488.67	8,826.89	673.11	0.00	673.11	7.09
01-09-560030	DIRECTOR DICHT	2,769.13	0.00	2,769.13	0.00	0.00	0.00	0.00
01-09-560031	DIRECTOR CHAPMAN	9,500.00	369.78	8,309.26	1,190.74	0.00	1,190.74	12.53
01-09-560032	DIRECTOR ALDRIDGE	6,730.87	2,179.36	2,668.03	4,062.84	0.00	4,062.84	60.36
	E15 Sub Totals:	47,500.00	3,363.59	34,975.73	12,524.27	0.00	12,524.27	26.37
	Expense Sub Totals:	47,500.00	3,363.59	34,975.73	12,524.27	0.00	12,524.27	26.37
Dept 01-10	Dept 09 Sub Totals:	47,500.00	3,363.59	34,975.73	12,524.27	0.00		
E20	CIP							
	CIP EXPENSE							
01-10-056198	LABOR APPLIED TO CIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-056199	LABOR APPLIED TO WIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561900	OVERHEAD FOR CIP ONLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561919	HDWD#2 INTERTIE @ WINTERS	0.00	0.00	592.28	-592.28	0.00	-592.28	44.00
01-10-561934	HDWD #1 INTERTIE @ LUNA VI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561937	GM REPLACEMENT WELL (Well	779,140.00	19,565.55	474,326.10	304,813.90	0.00	304,813.90	39.12
01-10-561938	PARS 115 TRUST ACCT	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
01-10-561939	ANNEX RoBott LAND SEC.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561940	SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561945	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561950	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561955	OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561960	YARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561965	FUEL STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561970	WATER SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561975	VEHICLES - MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561980	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561982	FINANCIAL & BILLING SOFTWA	22,600.00	0.00	4,345.00	18,255.00	0.00	18,255.00	80.77
01-10-562004	METER REPLACEMENT (DWR/D	298,036.00	2,358.26	213,178.25	84,857.75	0.00	84,857.75	28.47
01-10-562005	ANNEX 0631-071-29 (NAPA@AL	2,140.00	53.75	-48.64	2,188.64	0.00	2,188.64	102.27
01-10-562006	PI/C PROJECT- PIPELINES/CONS	0.00	1,818.75	50,198.51	-50,198.51	0.00	-50,198.51	0.00
	E20 Sub Totals:	1,201,916.00	23,796.31	742,591.50	459,324.50	0.00	459,324.50	38.22
	Expense Sub Totals:	1,201,916.00	23,796.31	742,591.50	459,324.50	0.00	459,324.50	38.22

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 10 Sub Totals:	1,201,916.00	23,796.31	742,591.50	459,324.50	0.00		
	Fund Revenue Sub Totals:	2,283,670.00	240,049.00	2,299,970.26	-16,300.26	0.00	-16,300.26	0.00
	Fund Expense Sub Totals:	3,412,516.00	177,592.30	2,427,336.11	985,179.89	0.00	985,179.89	28.87
	Fund 01 Sub Totals:	1,128,846.00	-62,456.70	127,365.85	1,001,480.15	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	2,283,670.00	240,049.00	2,299,970.26	-16,300.26	0.00	-16,300.26	0.00
	Expense Totals:	3,412,516.00	177,592.30	2,427,336.11	985,179.89	0.00	985,179.89	28.87
	Report Totals:	1,128,846.00	-62,456.70	127,365.85	1,001,480.15	0.00		

Bighorn Desert View Water Agency

Check Register

Check Date Range: 5/1/2024 thru 5/31/2024

Ck Date	Ck No	Payable To	Void	Check Amt
5/9/2024	0	IRS PAYROLL		124.60
5/9/2024	0	IRS PAYROLL		4,246.45
5/9/2024	0	EDD PAYROLL		1,561.41
5/9/2024	0	CALPERS		6,832.15
5/9/2024	32843	PAYROLL		3,721.45
5/9/2024	32844	PAYROLL		1,807.16
5/9/2024	32845	PAYROLL		1,689.95
5/9/2024	32846	PAYROLL		5,241.93
5/9/2024	32847	PAYROLL		2,464.72
5/9/2024	32848	PAYROLL		2,196.14
5/9/2024	32849	PAYROLL		2,084.13
5/9/2024	32850	PAYROLL		2,588.46
5/9/2024	32851	PAYROLL		2,631.14
5/14/2024	1437	ABUNDANT WATER WELLS, INC.		1,239.75
5/17/2024	1413	BEYOND SOFTWARE SOLUTIONS		1,284.90
5/17/2024	1414	BIG O TIRES 5872		154.37
5/17/2024	1415	BRUNICK, McELHANEY & KENNEDY PROF LAW CORP		4,950.00
5/17/2024	1416	CLEAN AIR TESTING		335.00
5/17/2024	1417	CLINICAL LABORATORY OF SB, INC.		1,109.00
5/17/2024	1418	CORE & MAIN LP		2,196.95
5/17/2024	1419	EIDE BAILLY LLP		5,602.94
5/17/2024	1420	FERGUSON US HOLDINGS, INC.		1,040.55
5/17/2024	1421	FRONTIER CALIFORNIA, INC		250.53
5/17/2024	1422	GENESIS CLEANING SERVICE INC.		1,050.00
5/17/2024	1423	MELONIE HELLER		63.65
5/17/2024	1424	James Henderson		150.00
5/17/2024	1425	HOME DEPOT CREDIT SERVICES		805.01
5/17/2024	1426	INFOSEND, INC.		1,038.41
5/17/2024	1427	MONUMENT ROW		1,921.25
5/17/2024	1428	ORANGE COUNTY WINWATER WORKS		2,829.56
5/17/2024	1429	RoBott Land Company		3,381.21
5/17/2024	1430	SBRK FINANCE HOLDING, INC.		555.00

Bighorn Desert View Water Agency

Check Register

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Ck Date	Ck No	Payable To	Void	Check Amt
5/17/2024	1431	SDRMA		24,226.39
5/17/2024	1432	ULINE, INC		382.65
5/17/2024	1433	UNDERGROUND SERVICE ALERT OF SO CAL		25.75
5/17/2024	1434	US LBM OPERATING CO. 3009, LLC		216.44
5/17/2024	1435	VISUAL EDGE IT, INC.		176.33
5/17/2024	1436	John Willins		474.79
5/20/2024	0	IRS PAYROLL		4,532.62
5/20/2024	0	EDD PAYROLL		1,707.02
5/20/2024	0	CALPERS		6,832.15
5/23/2024	0	IRS PAYROLL		274.16
5/23/2024	0	EDD PAYROLL		2.63
5/23/2024	1438	CUSTOMER REFUND		100.00
5/23/2024	1439	CUSTOMER REFUND		100.00
5/23/2024	1440	CUSTOMER REFUND		101.07
5/23/2024	1441	CUSTOMER REFUND		93.55
5/23/2024	1442	CUSTOMER REFUND		45.87
5/23/2024	1443	CUSTOMER REFUND		30.51
5/23/2024	1444	CUSTOMER REFUND		14.75
5/23/2024	32852	PAYROLL		3,721.45
5/23/2024	32853	PAYROLL		1,761.89
5/23/2024	32854	PAYROLL		1,689.95
5/23/2024	32855	PAYROLL		5,186.93
5/23/2024	32856	PAYROLL		1,746.27
5/23/2024	32857	PAYROLL		3,160.55
5/23/2024	32858	PAYROLL		2,300.08
5/23/2024	32859	PAYROLL		1,742.84
5/23/2024	32860	PAYROLL		3,133.38
5/29/2024	0	CARDMEMBER SERVICES		5,294.65
5/29/2024	1445	OFFICE DEPOT		151.90
5/29/2024	1446	XEROX CORPORATION		244.69
5/29/2024	1447	CUSTOMER REFUND		101.34
5/29/2024	1448	CUSTOMER REFUND		76.84

Bighorn Desert View Water Agency

Check Register

49 of 73

Check Date Range: 5/1/2024 thru 5/31/2024

Ck Date	Ck No	Payable To	Void	Check Amt
5/29/2024	1449	CUSTOMER REFUND		76.84
5/29/2024	1450	CUSTOMER REFUND		82.63
5/29/2024	1451	CUSTOMER REFUND		114.65
5/29/2024	1452	CUSTOMER REFUND		64.88
5/29/2024	1453	CUSTOMER REFUND		740.88
5/29/2024	1454	CUSTOMER REFUND		42.67
5/29/2024	1455	CUSTOMER REFUND		92.30
5/29/2024	1456	CUSTOMER REFUND		57.15
5/30/2024	0	AT&T MOBILITY		355.18
5/30/2024	0	BURRTEC WASTE&RECYC		102.50
5/30/2024	0	CINTAS CORPORATION #150		512.66
5/30/2024	0	SOUTHERN CALIFORNIA EDISON COMP		12,557.26
5/30/2024	0	CALPERS		344.64
5/30/2024	0	BLUEFIN PAYMENT SYSTEMS		918.68
5/30/2024	0	SPRINGBROOK ACH		154.90
			Total	153,015.03



To: Daniel Best
 From: Customer Service
 Subject: Service Order Report April 2024

SERVICE ORDER REPORT FOR FISCAL YEAR 2023-2024

UTILITY BILLING SERVICE ORDERS	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
After Hours Call Out	37	1	2	1	4	5	5	-	1	3	1			23
Backflow (Misc/Lock-off or Un-Lock)	32	5	1	3	2	2	1	1	2	1	7			25
Customer Requested Asst	102	8	10	11	8	8	7	6	7	4	4			73
Reported Leaks	73	9	6	4	10	5	2	4	-	2	5			47
Destroy Service Line	0	-	-	-	-	-	-	-	-	-	-			0
Exchange Meter	65	12	5	8	4	6	43	53	74	24	3			232
Fire Flow Test	29	4	3	2	3	-	-	3	-	2	1			18
Hangtag	122	10	13	9	10	8	15	11	12	9	4			101
Install New Service	10	-	1	-	1	1	1	2	1	1	1			9
Miscellaneous	147	12	6	14	6	9	5	8	-	7	16			83
Open New Service (New Owner or Tenant)	298	39	9	15	13	17	18	4	4	8	4			131
Pull Meter	5	-	1	-	-	-	-	-	-	-	-			1
Reread Meter/Read Meter	249	26	42	9	32	22	29	23	18	10	8			219
Tamper	17	-	-	5	-	-	-	-	-	-	-			5
Unlock Service	202	8	16	11	20	9	15	20	16	4	6			125
Verify Meter Locked	133	5	4	9	19	6	11	7	5	7	8			81
TOTAL	1521	139	119	101	132	98	152	142	140	82	68	0	0	1173
UTILITY BILLING INFORMATION	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Active Residential Accounts Billed	13198	1015	1221	1014	1208	1012	1208	1192	1346	1181	1208			11605
Inactive Residential Accounts Billed	1787	161	121	163	133	167	135	191	137	186	170			1564
Active Agricultural Accounts Billed	293	27	17	27	18	26	17	21	17	25	15			210
Inactive Agricultural Accounts Billed	216	9	15	9	14	9	15	8	14	10	15			118
Active Commercial Accounts Billed	105	5	13	5	13	5	13	13	13	5	12			97
Active Bulk Accounts Billed - 1-inch Meter	367	63	-	51	-	63	-	64	-	59	-			300
Active Bulk Accounts Billed - 2-inch Meter	179	13	13	13	12	12	11	11	10	10	10			115
Active Number of JV Cash Sales Accounts	722	60	60	60	61	61	63	64	64	64	65			622
Active Fire Accounts Billed	24	3	1	3	1	3	1	3	1	1	1			18
Active Construction Meter Accounts Billed	36	2	2	2	2	2	1	1	1	1	1			15
TOTAL	16927	1358	1463	1347	1462	1360	1464	1568	1603	1542	1497	0	0	14664
DELINQUENT ACCOUNT BILLING	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts - DQ	3392	310	288	327	254	291	304	274	263	203	247			2761
Agricultural Accounts - DQ	283	18	12	19	17	17	18	18	14	18	14			165
Commercial Accounts - DQ	14	3	1	-	1	-	3	3	-	3	1			15
Bulk Accounts - DQ	69	2	8	3	9	1	12	4	9	-	8			56
TOTAL	3758	333	309	349	281	309	337	299	286	224	270	0	0	2997
LOCK-OFF SERVICE - NON-PAYMENT	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts L/O	237	10	12	13	45	-	22	55	17	15	30			219
Residential Payment Plans - Initiated	19	5	3	6	3	2	3	3	2	1	3			31
Residential Payment Plans - Failed	3	-	-	-	-	-	-	-	-	-	-			0
Agricultural Accounts L/O	16	-	1	1	1	-	1	-	1	-	-			5
Commercial Account L/O	0	-	-	-	-	-	-	-	-	-	-			0
Bulk Accounts L/O	2	-	-	-	-	-	-	-	-	-	2			2
TOTAL	277	15	16	20	49	2	26	58	20	16	35	0	0	257
OPERATIONS/MAINTENANCE SERVICE ORDERS	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
AirVac Maintenance	1	12	2	-	-	-	21	2	-	17	12			66
AirVac Replacement	1	-	-	-	-	-	-	-	-	-	1			1
Bulk Stations Maintenance	9	1	2	3	-	-	-	-	-	-	1			7
Flush Deadend/Blowoffs	2	-	-	1	-	-	-	-	-	-	-			1
Goat Mountain Mainline Repair	0	-	-	-	-	-	-	-	-	-	-			0
Goat Mountain Service Line Replacement	8	-	1	-	-	4	-	-	-	3	1			9
Goat Mountain Service Line Repair	15	1	-	-	-	-	-	1	1	-	-			3
Hydrant Maint.	6	-	-	-	-	1	-	-	-	-	-			1
Pressure Complaint	16	-	-	-	-	1	-	-	1	-	-			2
BDV Mainline Repair	1	-	-	-	-	-	-	-	1	-	-			1
BDV Service Line Repair	65	5	8	6	3	7	2	4	1	2	1			39
BDV Service Line Replace	57	11	7	6	2	5	4	4	3	5	1			48
Valve Maintenance	136	-	-	-	-	-	-	-	-	-	10			10
Water Quality Issues Customer Reported (taste, Odor, Color)	1	-	-	-	-	-	-	-	-	2	-			2
Well Water Level	4	1	-	-	1	-	-	1	-	-	1			4
TOTAL	322	31	20	15	7	18	27	12	7	29	28	0	0	194
SAFETY TRAINING AND INSPECTIONS	2022/23	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Monthly Safety Training	12	1	1	1	1	1	1	1	1	1	1			10
Operations "Tail-Gate" Safety Training	12	2	3	2	2	2	2	2	2	2	2			21
Monthly Inspections - Fire Extinguisher	12	1	1	1	1	1	1	1	1	1	1			10
Monthly Inspections - Vehicles	12	1	1	1	1	1	1	1	1	1	1			10
Quarterly Inspections - Facility	4	1	-	-	1	-	-	1	-	-	1			4
Quarterly Inspections - 90-day BIT	4	1	-	-	1	-	-	1	-	-	1			4
Monthly/Quarterly Inspections - Tank/Reservoir	4	1	-	-	1	-	-	1	-	-	1			4
Monthly/Quarterly Inspections - Fuel	12	1	1	1	1	1	1	1	1	1	1			10
Monthly/Quarterly Inspections - Generators	12	1	1	1	1	1	1	1	1	1	1			10
Monthly Safety Class Review	0	-	1	1	1	1	1	1	1	1	1			9
TOTAL	84	10	8	7	11	7	7	10	7	7	11	0	0	83
	1886	1935	1839	1942	1794	2013	2089	2063	1900	1909	0	0	19368	



DATE: 6/4/2024
TO: Board of Directors
FROM: Laun Hanson
RE: Bighorn-Desert View Production MAY 2024

	<u>Cubic Feet Pumped</u>	<u>Total Gallons Pumped</u>	<u>GPM from Hour Meter</u>	<u>GPM Flowmeter</u>	<u>Total Running Time</u>	<u>acre feet</u>
Well 2	Well is "inactive"					
Well 3	217,660	1,628,097	186	166	146	5.00
Well 4	Well is "inactive"					
Well 6	104,060	778,369	95	80	136.5	2.39
Well 7	117,500	878,900	116	136	126.3	2.70
Well 8	406,500	3,040,620	349	380	145	9.33
Well 9	565,100	4,226,948	416	440	169.4	12.97
Well 10	36,500	273,020	78	92	58.1	0.84
Total	1,447,320	10,825,954			781.3	33.23

Maximum Day Demand

Date 5/25/2024

Total Production (Gallons) 631985.2

A Boosters	84,990	635,725	135	150	78.4	
C Boosters	129,100	965,668	174	175	92.6	
Total	214,090	1,601,393				



DATE: 6/4/2024
 TO: Board of Directors
 FROM: Laun Hanson
 RE: Goat Mountain Production MAY 2024

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>GPM from</u> <u>Hour Meter</u>	<u>GPM from</u> <u>Flowmeter</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well GMW1	92,080	688,758	187	220	61.3	2.11
Well GMW3	463,200	3,464,736	290	320	199.4	10.63
Total	555,280	4,153,494			260.7	12.75

Maximum Day Demand

Date 5/25/2024

Total Production (Gallons) 225896

GM booster	238,700	1,785,476	246	222	120.8	
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**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: June 11, 2024

To: Board of Directors

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: *Authorize General Manager to Execute County of San Bernardino Auditor-Controller/Treasurer/Tax Collector Agreement for Collection of Special Taxes, Fees and Assessments Fiscal Year 2024-25*

SUMMARY

Each May/June the Agency summarizes the report of Bad Debt expenses owed for the prior year period and prepares for the submission of a collections report to the County of San Bernardino for inclusion on the secured tax rolls. The “lien process” concludes with a Public Hearing on July 9, 2024 and is finalized in August when the totals are submitted to the County of San Bernardino.

The Board of Directors is authorized by law, including, without limitation, pursuant to Bighorn-Desert View Water Agency Law (CA Water Code Appendix Section 112-1 et seq) to place such delinquencies on the secured tax rolls.

The Agency must execute the attached County of San Bernardino Auditor-Controller/Treasurer/Tax Collector Agreement for Collection of Special Taxes, Fees and Assessments Fiscal Year 2024/25.

RECOMMENDATION

That the Board considers taking the following action(s):

1. Authorize General Manager to execute the County of San Bernardino Auditor-Controller/Treasurer/Tax Collector Agreement for “District” for Collection of Special Taxes, Fees and Assessments Fiscal Year 2024-25.

BACKGROUND/ANALYSIS

Staff has mailed final notices for payment demand of outstanding delinquent balances which allowed sufficient notice to avoid inclusion in the Public Hearing on July 9, 2024 concerning the 2024/25 Tax Bill for Delinquent Water Accounts.

Annually the Agency must authorize execution of *County of San Bernardino Auditor-Controller-Treasurer-Tax Collector Agreement for Collection of Special Taxes, Fees, and Assessments Fiscal Year 2024-25*.

PRIOR RELEVANT BOARD ACTION(S)

Annual Administrative Action



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
AGREEMENT FOR COLLECTION OF SPECIAL
TAXES, FEES, AND ASSESSMENTS
FISCAL YEAR 2024-25

THIS AGREEMENT is made and entered into this ____ day of _____, 2024, by and between the COUNTY OF SAN BERNARDINO, hereinafter referred to as "County" and the _____, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any city, school district, special district, zone or improvement district thereof; and

WHEREAS, the District and County have determined that it is in the public interest that the County, when requested by District, collect on the County tax rolls the special taxes, fees, and assessments for District.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided to collect on the County tax rolls the special taxes, fees, and assessments of District, and of each zone or improvement District thereof.

2. When County is to collect District's special taxes, fees, and assessments, District agrees to notify in writing the Auditor-Controller (268 W. Hospitality Lane, 4TH floor, San Bernardino, CA 92415) of the County on or before the 10th day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to be so collected. Any such notice, in order to be effective, must be received by the Auditor-Controller by said date.

3. County may charge District an amount per parcel for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District, not to exceed County's actual cost of collection.

4. District warrants that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIIC and XIID of the California Constitution (Proposition 218).

5. District hereby releases and forever discharges County and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under

this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees or assessments as contemplated in this agreement.

6. The County Auditor-Controller has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned District hereby assumes any and all responsibility for making such a determination. The undersigned District agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract or the imposition of the taxes or assessments collected pursuant to this contract, and for any costs or expenses incurred by the County on account of any claim therefore, except where such indemnification is prohibited by law. If any judgment is entered against County or any other indemnified party as a result of action taken to implement this Agreement, District agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

7. District agrees that its officers, agents and employees will cooperate with County by answering inquiries made to District by any person concerning District's special tax, fee, or assessment, and District agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.

8. District shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 2024-25 fiscal year.

10. Either party may terminate this agreement for any reason upon 30 days written notice to the other party. The County Auditor-Controller shall have the right to exercise County's right and authority under this contract including the right to terminate the contract.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. Each person signing this agreement represents and warrants that he or she has been fully authorized to do so.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

District: _____

By: _____

Printed Name: _____

Title: _____

Date: _____

ENSEN MASON CPA, CFA,
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
SAN BERNARDINO COUNTY

By Authorized Deputy: _____

Printed Name: Franciliza Zyss

Title: Chief Deputy, Property Tax

Date: _____

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: June 11, 2024

To: Board of Directors

Budgeted: Yes

From: Marina D. West

Budgeted Amount: \$63,900 to be assessed

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: POSTING OF NOTICE OF INTENT to Consider Adoption of Resolution No. 24R-XX Establishing Water Standby Assessments for Improvement District Goat Mountain for Fiscal Year 2024-25 (Tax Year 2024) to be estimated at \$63,900

SUMMARY

Improvement District Goat Mountain (ID “GM”) was annexed by the Bighorn-Desert View Water Agency in 2015 when the predecessor entity, County of San Bernardino Special Districts Community Service Area 70/Zone W-1 Landers, was dissolved by the Local Area Formation Commission of San Bernardino County.

Those parcels within ID “GM” that are not yet served by a water meter must pay a Stand-By and Availability Fee approved and assessed annually by the Board of Directors through the property tax rolls.

At least 15 days prior to the scheduled Public Hearing on the matter, the Agency must post a Notice of Intent by the Board of Directors to consider adopting a Resolution establishing Stand-By and Availability Fees for Water Services in Improvement District “Goat Mountain” (ID “GM”). To adhere to this requirement, the attached draft Notice of Intent was posted publically on June 7, 2024 and agendized for discussion and information purposes only for the June 11, 2024 meeting.

On July 9, 2024 the Board will hold a Public Hearing on the matter and following the conclusion of the Public Hearing consider adopting Resolution No. 24R-XX Establishing Stand-By and Availability Fees for Water Services In Improvement District Goat Mountain for Fiscal Year 2024-25 (Tax Year 2024). This fee applies to vacant unmetered parcels within the annexed Improvement District Goat Mountain only. As of June 7, 2024, the total amount of the stand-by fees to be assessed is \$63,900, staff will reevaluate after June 30, 2024 for the final amount. Due to timing of the posting and County of San Bernardino deadline for submission of assessments, this figure could change if new meters are purchased in the ID “GM” before the end of 2023/24 Fiscal Year.

The Fiscal Year 2024/25 Budget estimated non-operating revenue collected from the stand-by assessment to be \$63,900. All delinquent stand-by assessments will be received in the coming years as properties change hands and outstanding tax debts are paid. Eventually, the Agency will receive nearly 100% of the assessments.

The exact assessment will be provided in the July 9, 2024 Public Hearing staff report.

RECOMMENDATION

Information, Discussion and Public Notice Purpose Only – No Action Required

BACKGROUND/ANALYSIS

Improvement District Goat Mountain (ID “GM”) was annexed by the Bighorn-Desert View Water Agency in 2015 when the predecessor entity, County of San Bernardino Special Districts Community Service Area 70/Zone W-1 Landers, was dissolved by the Local Area Formation Commission of San Bernardino County.

The annexation of Improvement District Goat Mountain (ID GM) into Bighorn-Desert View Water Agency requires that the Agency assume responsibility for proper collection of revenues through fees, charges and assessments which are necessary to operate and maintain the water system.

Therefore, those parcels within ID “GM” that are not yet served by a water meter must pay a Stand-By and Availability Fee approved and assessed annually by the Board of Directors through the property tax rolls.

Stand-by assessments are considered the vacant land owners “fair share” of maintaining the water system until such time as the owner wishes to purchase service at the property. In other words, it is the “fair share” for having the water system “stand-by” until the owner is ready to be served. For land owners that have a private water well there is a perceived benefit in having access to fire hydrants along the public right-of-way.

PRIOR RELEVANT BOARD ACTION(S)

Assessment of Stand-By Fees is an annual action first adopted following the annexation of Improvement District Goat Mountain

07/28/2015 Motion No. 15-033 Resolution No. 15R-20 A Resolution of the Board of Directors of the Bighorn-Desert View Water Agency Establishing Stand-By and Availability Fees for Water Service in Improvement District “Goat Mountain” (ID “GM”).

4/25/2017 Motion No. 17-023 Receive and file final correspondence from County of San Bernardino Special Districts Department Concluding Dissolution of CSA 70W-1 (Goat Mountain).

RESOLUTION NO. 24R-XX

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING STAND-BY AND AVAILABILITY FEES FOR WATER SERVICES IN
IMPROVEMENT DISTRICT "GOAT MOUNTAIN" (ID "GM")
FOR FISCAL YEAR 2024/25 (TAX YEAR 2024)**

WHEREAS, the Board of Directors of Bighorn-Desert View Water Agency ("Agency"), acting in its capacity as the governing body of the Agency's Improvement District Goat Mountain (ID "GM"), hereby finds and determines:

- (a) That this Board of Directors finds that the water availability and standby charges in Improvement District Goat Mountain (ID "GM") were previously established by the County of San Bernardino pursuant to procedures set forth in former Section 25210.77b; and
- (b) That this Board of Directors may, by this Resolution, continue the water availability and standby charges pursuant to Section 54984.2 of the Government Code now and in successive years at the same rate.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

1. That, in accordance with Government Code, Section 54984.7, there are hereby fixed and continued without change and the charges shall be thirty dollars (\$30.00) per full acre in a parcel; and
2. That for parcels of less than one (1) acre total, the charges continued herein for Improvement District Goat Mountain (ID "GM") shall be thirty dollars (\$30.00) ; and
3. That water availability and standby charges shall apply to each parcel of real property within the Improvement District Goat Mountain (ID "GM") which is within six hundred sixty (660) feet of a water main from which water service is furnished by the Agency; and
4. That the water availability and standby charges were previously established and fixed by the County of San Bernardino and that the Agency, as the successor-in-interest to the County by virtue of the completed annexation and conversion of the County's service area into the Agency's Improvement District pursuant to the LAFCO Reorganization Resolution No. 3197, adopted March 26, 2015, is hereby continuing such charges without change as permitted by Government Code, Section 54984.7; and

5. That the charges fixed and established herein shall be effective on and after the date of July 1, 2024, and shall be operative during Fiscal Year 2024/25, tax year 2024.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 9th day of July 2024.

By _____
JoMarie McKenzie, President of the Board

Attest,

By _____
David Chapman, Secretary of the Board

DRAFT

Official Seal

**BIGHORN DESERT VIEW WATER AGENCY
BOARD OF DIRECTORS'
AGENDA ITEM SUBMITTAL**

Meeting Date: June 11, 2024

To: Board of Directors

Budgeted: AL is a budget procedure
Budgeted Amount: \$254,400 (Below AL)
Cost: N/A

From: Marina D. West

General Counsel Approval: N/A
CEQA Compliance: N/A

Subject: POSTING of Resolution No. 24R-XX Establishing the Agency's Appropriation Limit for Fiscal Year 2024/25 at \$259,712

SUMMARY

The Agency's calculated appropriation limit is below the expected tax collection for next fiscal year and that is the correct position to be in.

What is the appropriations limit? The appropriations limit calculated under Government Code 7902, often referred to as the Gann limit, was established by Proposition 4 in 1974. Simply put, the purpose of the limit is to keep inflation adjusted per-person government spending under 1978–79 levels.

Attached to the resolution is the report establishing the Appropriation Limit for Fiscal Year 2024/25. The Appropriation Limit shall be adopted by resolution but prior to adoption Government Code Section 7910 requires that the calculations made to determine the Agency's Appropriation Limit be made available to the public for at least 15 days prior to the date the Board considers adoption of the Resolution.

The calculations were posted at Agency posting locations and email on June 7, 2024 (see attached Appropriation Limit Worksheet).

The calculated Appropriation Limit for Fiscal Year 2024/25 is \$259,712.

The Fiscal Year 2024/25 budget projection for the total general property tax levy is \$254,400, which does not exceed the reported Appropriation Limit.

RECOMMENDATION TO BOARD OF DIRECTORS

Information only – Posting of Appropriations Limit Report.

BACKGROUND/ANALYSIS

In November of 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the *California Constitution*. This constitutional amendment, known as the Gann Initiative, placed limits

on the growth of expenditures for publicly funded programs. Division 9 or Title 1, beginning with Section 7900 of the *Government Code*, was then added to the law to specify the process for calculating state and local government appropriations limits and appropriation subject to limitation under Article XIII B of the *California Constitution*. These constitutional and statutory sections explain and define the appropriations limit and the appropriations subject to limitation as they apply to state and local government, and require that each entity of government formally “adopt” its appropriation limit for a given fiscal year.

The factors used to calculate the limit are the percentages for change in population and the per capita personal income. The per capita personal income change is reported by the California Department of Finance each May (see attached DOF letter). The change in population is calculated by Bighorn-Desert View Water Agency and is based on the number of active service connections, converted to population.

The formula, as shown on the next page, used to calculate the appropriation limit is population growth times the per capita personal income times the prior year’s limit. Based on this formula, Bighorn-Desert View Water Agency’s appropriation limit for FY 2024/25 is \$259,712.

The FY 2024/25 budgeted (estimated) revenue for the three “1% General Property Tax Levy” increments (Bighorn-Mountains “Imp. A” [GA02], Bighorn-Desert View [GA01], and Imp. Dist. Goat Mtn. [GA03]) is \$254,400, which does not exceed the appropriation limit. More information defining the tax rate areas is included as Appendix A to this staff report.

When the calculated appropriations limit exceeds the expected tax receipts for the fiscal year then the Agency is in compliance with the Gann Limit and no further action is required. Staff recommends the Board adopt the Resolution establishing the Appropriation Limit for fiscal year 2024/25 following the conclusion of the Public Hearing on the matter.

PRIOR RELEVANT BOARD ACTION(S)

Required Annual Administrative/Budget Action

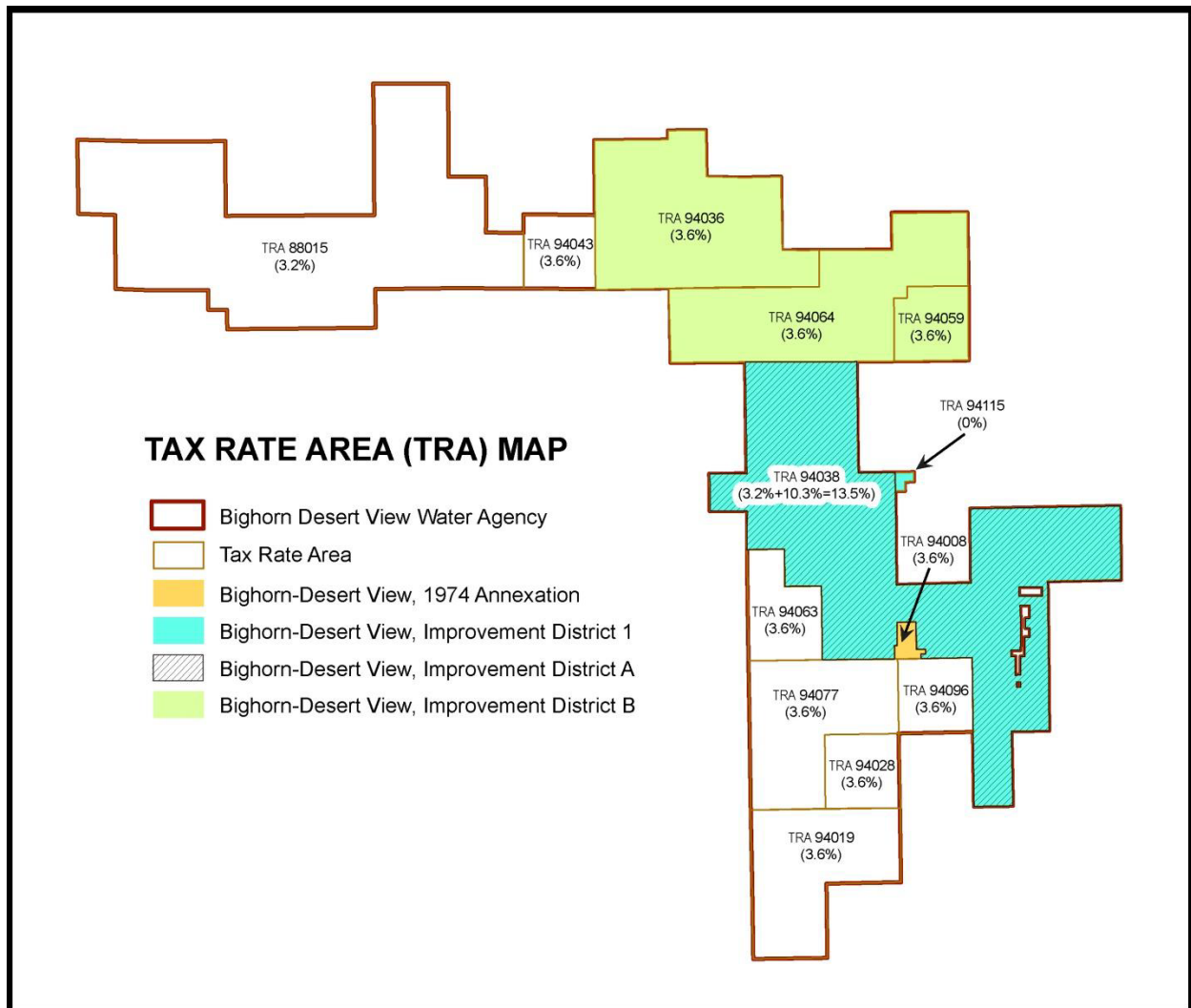
APPENDIX A – TAX RATE AREAS DEFINED

In 2012, the Local Area Formation Commission for San Bernardino County (LAFCO) completed a Service Review for the Homestead Valley Community. This report defined the various “general tax increments” that are apportioned to Bighorn-Desert View Water Agency beginning on page 54.

Tax Rate Areas

The State Board of Equalization (BOE) identifies five different taxing categories for the Agency, outlined below with an illustrative map following:

- Bighorn-Desert View Water Agency – this represents all of the 13 tax rate areas (TRAs) of the Agency. The Agency is assigned to receive a share of the one percent general levy from each parcel within its boundaries. The County classifies this tax share as GA01. The Agency does not receive a share of the one percent general levy from one TRA since it was annexed to the Agency post-Prop. 13 (there was no concurrent detachment from another agency so there was no tax transfer). The average share to the Agency from GA01 is 3.6% of the general levy.
- Bighorn-Desert View, Imp. A – There are no records available as to the purpose of Improvement District A. In FY 1977-78 (pre-Prop 13) Bighorn Mountains Water Agency levied a tax for Improvement District A. This was converted as a separate share of the one percent ad valorem in FY 1978-79 (post-Prop.13). Therefore, the Agency receives two shares of the one percent general levy from those within this territory (comprising only one, although large, TRA). The County classifies this second tax share as GA02. The average share to the Agency from GA01 is 3.6% of the general levy, and the share to the Agency from GA02 is 10.3%. Roughly 31% of the assessed valuation of the Agency comes from this TRA. Therefore, this second share of the general levy generates significant additional revenue for the Agency.



Not Shown on Map

- Tax Rate Area GA03 is the Improvement District Goat Mountain which was annexed in 2015 after the finalization of the Service Review by LAFCO. This TRA is not defined in the 2012 LAFCO Resolution within the section title County Service Area 70 Zone W-1 (Goat Mountain) Service Review (pg. 85).

RESOLUTION NO. 24R-XX

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING THE APPROPRIATION LIMIT OF THE AGENCY
AT \$224,068 FOR THE FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, the California Constitution and Government Code Section 7900 et seq. requires the Board of Directors to annually calculate and establish, by resolution, the Agency's appropriations limit for each fiscal year; and

WHEREAS, the calculations made to determine the appropriations limit was made available to the public on June 7, 2024 for at least 15 days prior to the date of this Resolution, in accordance with Government Code 7910.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

1. That the Appropriations Limit of Bighorn-Desert View Water Agency for fiscal year July 1, 2024 – June 30, 25 was calculated at \$259,712; and
2. That the fiscal year 2024/25 budgeted revenue from property taxes is \$254,400, which does not exceed the calculated appropriation limit.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 9th day of July, 2024.

By _____
JoMarie McKenzie, President of the Board

ATTEST:

By _____
David Chapman, Secretary

Official Seal



Bighorn-Desert View Water Agency
Fiscal Year 2024-25 Appropriation Limit
 POSTED June 7, 2024

Previous year limit (corrected for population):		\$232,523.17
Appropriation factor:		1.11693
New limit:		<u>\$259,712</u>
Calculation		
Price factor:	3.62	
Population change:	7.79 %	
Per capita converted to a ratio:	$(3.62+100) / 100 =$	1.0362
Population converted to a ratio:	$(7.79+100) / 100 =$	1.0779
Calculation of factor for FY 2024/25:	1.0362 X	1.0779
		1.117

The Final Fiscal Year 2024/25 Budget includes projections of the General Tax Levy received from the San Bernardino County Auditor/Controller/Tax Collector as follows:

2024/25 Tax Levy Budget (Tax Apportionment code WY08)

Bighorn-Desert View WA 1% Gen. Levy Share (GA01)	\$103,500
Bighorn Imp "A" Area 1% General Levy Share (GA02)	\$100,900
ID Goat Mountain 1% General Levy Share (GA03)	<u>\$50,000</u>
	\$254,400

Posted June 7, 2024