



# 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' REGULAR MEETING AGENDA

BOARD MEETING OFFICE  
1720 N. CHEROKEE TRAIL  
LANDERS, CALIFORNIA 92285

June 9, 2026  
TIME – 6:00 p.m.

Join the meeting online at Zoom

<https://us02web.zoom.us/j/89369309226?pwd=s9DYJsVruGPx1RZZ8bGcUsMnQdITKD.1>

Meeting ID: 893 6930 9226

Passcode: 190001

### 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. APPROVE REVISED ORGANIZATIONAL CHART AND AUTHORIZED POSITIONS**
- 2. PUBLIC HEARING – PURSUANT TO GOVERNMENT CODE SECTION 3502.3, BOARD TO HEAR AND CONSIDER THE STATUS OF BIGHORN-DESERT VIEW WATER AGENCY JOB VACANCIES, RECRUITMENT, AND RETENTION EFFORTS, PRIOR TO ADOPTION OF THE ANNUAL BUDGET.**
- 3. RESOLUTION NO 26R-06 ADOPTING THE BUDGET FOR THE 2026/2027 FISCAL YEAR FOR THE BIGHORN-DESERT VIEW WATER AGENCY**
- 4. POSTING NOTICE OF INTENT TO CONSIDER ADOPTION OF RESOLUTION NO. 26R-XX ESTABLISHING WATER STANDBY ASSESSMENTS FOR IMPROVEMENT DISTRICT GOAT MOUNTAIN FOR FISCAL YEAR 2026/27 (TAX YEAR 2026) AT THE REGULAR MEETING ON JULY**

June 9, 2026 Board of Directors Regular Meeting Agenda

Posted June 4, 2026

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7, 2026.

**5. POSTING NOTICE OF INTENT TO CONSIDER ADOPTION OF RESOLUTION NO 26R-XX ESTABLISHING THE AGENCY'S APPROPRIATION LIMIT FOR FISCAL YEAR 2026/27 (\$383,406) AT THE REGULAR MEETING ON JULY 7, 2026**

**6. CONSENT CALENDAR** - 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. Approve Board Meeting Minutes
  1. May 12, 2026 Regular Meeting
- b. Approve Financial Statements
  1. Balance Sheet(s) – April 2026
  2. Budget Sheet(s) – April 2026
- c. Receive and File Disbursements – May 2026
- d. Receive and File Service Order Report – February – April 2026
- e. Receive and File Bighorn-Desert View Production Report – May 2026
- f. Receive and File Goat Mountain Production Report – May 2026
- g. Receive and File PARS OPEB and Pension Trust Program Fact Sheet
- h. Receive and File Pooled Money Investment Account (PMIA)/Local Agency Investment Fund LAIF) Performance Report as of 6/3/2026
- i. Receive and File Committee Meeting Minutes (if any)
  1. Planning/Legislative/Engineering/Grants Standing Committee (Members: Aldridge/Close-Dees, Alternate: Martinez)
    - No minutes from past meeting to receive and file.
    - Next Meeting June 16, 2026 at 4 p.m.
  2. Finance/Public Relations/Education/Personnel (FPREP) Standing Committee (Members: Miller-Boyer/McKenzie, Alternate: Martinez)
    - Last meeting of May 19, 2026 minutes go to committee first.
    - Next Meeting July 21, 2026 at 4 p.m.

**7. MATTERS REMOVED FROM CONSENT CALENDAR**

**8. PUBLIC COMMENT**

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.

**9. ITEMS FOR NEXT OR FUTURE AGENDA**

**10. VERBAL REPORTS** – Including Reports on Courses/Conferences/Meetings.

- a. General Manager’s Report
- b. Chief Engineer’s Report
- c. Directors’ Reports

**11. 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 Friday. 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](http://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**

- Regular Board Meeting – second Tuesday every month at 6 p.m.
- Finance/Public Relations/Education & Personnel (FPREP) Committee – third Tuesday of odd months at 4 p.m.
- Planning/Legislative/Engineering & Grant (PLEGS Committee – third Tuesday of even months at 4 p.m.
- Mojave Water Agency Board of Directors Meeting – second and fourth Thursday every month (regular schedule) at 9:30 a.m.
- Mojave Water Agency Technical Advisory Committee (TAC) Meeting – 1<sup>st</sup> Thursday of even months at 10 a.m.
- Landers Homestead Valley Community Association Meeting – second Monday at 5 p.m. every month
- ASBCSD Monthly Dinner Meeting – third Monday (regular schedule)

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

**Meeting Date:** June 9, 2026  
**To:** Board of Directors  
**From:** Jennifer Cusack  
**Subject:** APPROVE REVISED ORGANIZATIONAL CHART AND HEADCOUNT

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**RECOMMENDATION:**

Staff is recommending the board approve by motion the attached Organizational Chart to reflect the addition of the Chief Engineer position and removing the Assistant General Manager and the Finance Manager Positions, setting the approved headcount at nine (9) for the upcoming fiscal year.

**FISCAL IMPACT:**

This organizational structure will have a positive impact on the budget by reducing costs related to the eliminated positions. The estimated savings is between \$68,000 and \$132,000.

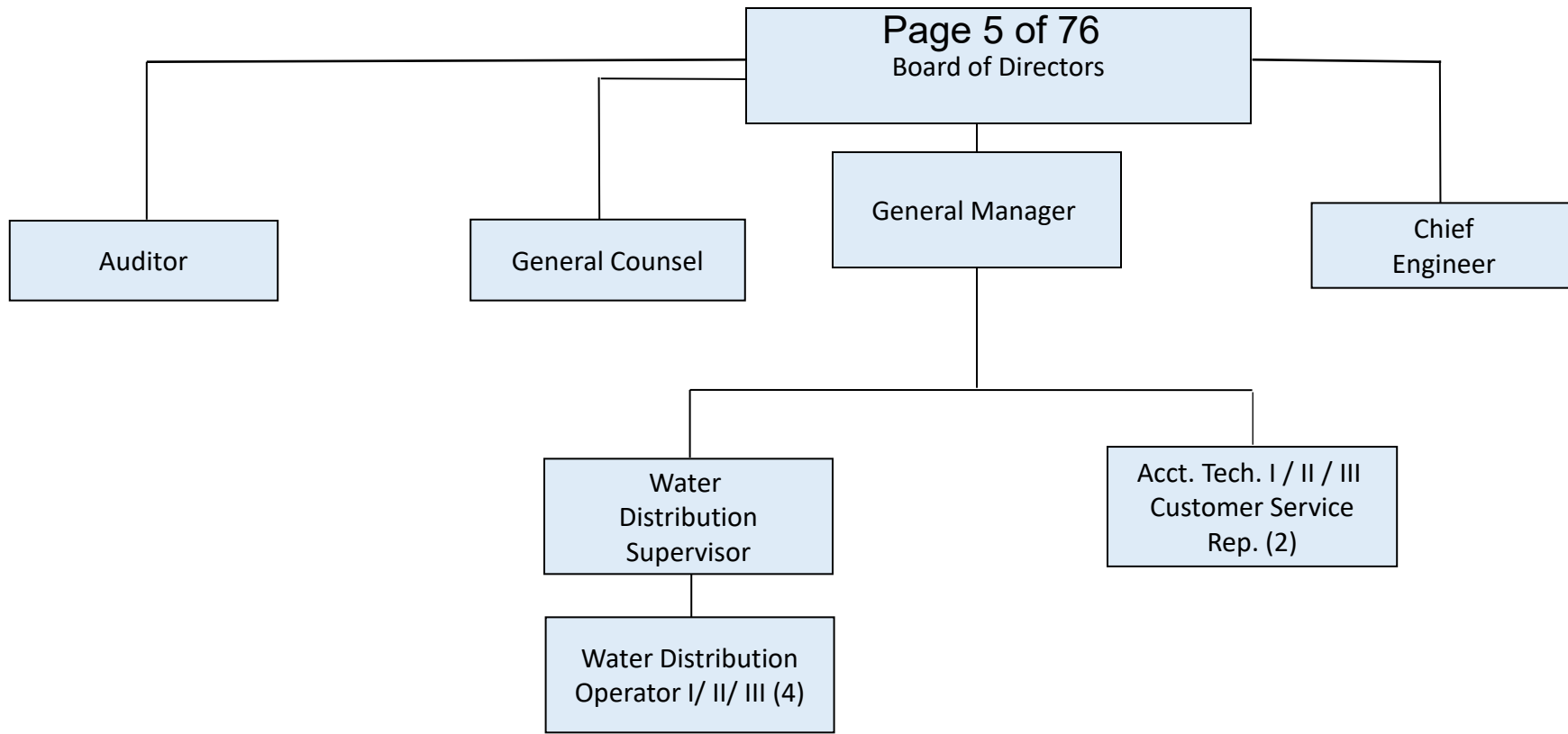
**BACKGROUND/ANALYSIS**

Following the successful recruitment of the General Manager position and the appointment of a Chief Engineer, the Board requested staff to re-evaluate positions and the organizational structure. Given the current workload and needs of the Agency, it is not critical to fill the Assistant General Manager and Finance Manager roles. Instead, the Agency will need to fill the vacant Accounting Technician/Customer Service Representative and Water Operator positions. We believe this organizational structure will be sufficient this coming fiscal year.

The Chief Engineer will focus on project management and assisting with the transition of the new General Manager. Most of the Chief Engineer's time and expense will be allocated to capital projects and we will seek reimbursement through the grants. As those projects wrap up and develop, we will re-evaluate this position, next fiscal year. The proposed budget also includes the Chief Engineer position for the entire fiscal year.

**PRIOR RELEVANT BOARD ACTION(S)**

The Board adopted the current organizational chart in December 2025 by motion.



# DRAFT

REMOVE Administrative & Finance Manager  
and Assistant General Manager

Last motion:

Proposed June 9, 2026

## Employee Handbook Appendix D

Authorized Staff Count = 9

General Manager = 1

Water Distribution Supervisor = 1

Water Distribution Operator I / II / III = 4

Accounting Tech/Customer Service I / II / III = 2

Chief Engineer = 1

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

**Meeting Date:** June 9, 2026

**To:** Board of Directors

**From:** Jennifer Cusack

**Subject: Public Hearing regarding Job Vacancies, Recruitment and Retention in Compliance with Assembly Bill 2561, codified as Gov. Code Section 3502.3.**

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**SUMMARY**

Assembly Bill 2561 (AB 2561), codified as Government Code Section 3502.3, requires all public agencies to hold a public hearing at least once per fiscal year to present:

- The status of job vacancies
- Recruitment efforts
- Employee retention efforts

The hearing must occur before budget adoption. During the hearing, the agency must also identify any policies, procedures, or hiring practices that may create obstacles to filling positions and/or retaining employees and consider potential changes to improve staffing levels.

This item fulfills the Agency’s annual obligation under AB 2561 prior to adoption of the Fiscal Year 2026–2027 Budget.

**RECOMMENDATION**

That the Board of Directors take the following actions:

1. Receive and file the staff report, including any written correspondence received;
2. Open the public hearing;
3. Receive public comment;
4. Close the public hearing;
5. Discuss staffing conditions, including vacancies, recruitment, and retention;
6. Provide direction to staff, as appropriate, regarding any policy, procedural, or operational changes to improve hiring and retention;
7. Confirm compliance with AB 2561 (Gov. Code § 3502.3) prior to adopting the annual budget.

**BACKGROUND / ANALYSIS**

Legal Requirements

AB 2561 (effective January 1, 2025) imposes the following requirements on public agencies:

- Conduct a public hearing at least once per fiscal year
- Present:
  - Current vacancies
  - Recruitment activities
  - Retention efforts
- Hold the hearing before adoption of the annual budget
- Identify barriers in the hiring process and potential improvements

- These requirements apply even if the agency does not have a represented workforce.

**Agency Staffing Overview**

- The Board approved the Organizational Chart in December 2025, and again prior to this item.
- The Agency has nine (9) authorized positions.
  - Seven (7) positions are currently filled.
  - Two (2) positions are currently vacant.
- Recruitment efforts include:
  - Two (2) open positions posted on Indeed and local social media.
  - Both open positions have received a adequate number of applicants.
- Retention efforts include:
  - Revision to work schedule and support staff development.
  - Maintain competitive compensation.
  - Offer competitive health benefits and retirement.
- At this time no barriers to recruitment or retention have been identified.

**In accordance with AB 2561, this public hearing provides an opportunity to:**

- Identify any barriers to recruitment (e.g., compensation, job classifications, hiring process timing)
- Evaluate whether staffing levels are sufficient to meet operational needs
- Consider adjustments to improve hiring success and employee retention

**PRIOR RELEVANT BOARD ACTION(S)**

- June 24, 2025 the Board conducted the first AB 2561 public hearing
  - No public comment was received
  - No changes to staffing or recruitment practices were recommended

**ATTACHMENTS**

- Proof of Publication – Hi-Desert Star

57675 Twentynine Palms Highway, Suite 103  
Yucca Valley, Ca 92284  
760-365-3315  
Legals@hidesertstar.com

**Bighorn Desert View Water Agency  
622 S. Jemez Trail  
Yucca Valley CA 92284**

**PROOF OF PUBLICATION  
(2015.5 C.C.C.P.)**

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer of the:

**HI-DESERT STAR**

a newspaper of general circulation, printed and published **WEEKLY** in the City of **YUCCA VALLEY**, County of San Bernardino, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Bernardino, State of California, under the date of **November 27, 1961**.

Case Number **107762**: that the notice, of which the annexed is printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of the said newspaper and not in supplement thereof on the following dates, to wit:

**Hi-Desert Star: 5/27/2026, 6/3/2026**

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at: **YUCCA VALLEY**, California,  
This day of **6/3/2026**

  
\_\_\_\_\_  
Micah Ramirez

**BIGHORN-DESERT VIEW WATER  
AGENCY**

**NOTICE OF PUBLIC HEARING ON JOB  
VACANCIES, RECRUITMENT, AND  
RETENTION**

NOTICE IS HEARBY GIVEN that the Board of Directors (Board) of the Bighorn-Desert View Water Agency (BDVWA) will hold a public hearing during its regular meeting as follows:

**Tuesday, June 9, 2026 at 6 p.m.  
Board Meeting Office  
1720 N Cherokee Trail, Landers, California**

Pursuant to Government Code Section 3502.3, the purpose of said public hearing is for the Board to hear and consider the status of BDVWA's job vacancies (if any), and recruitment and retention efforts, prior to adoption of BDVWA's final annual budget.

The public may participate in the hearing by physical attendance at the meeting or via remote access published on the agenda at [www.bdvwa.org](http://www.bdvwa.org).

BDVWA welcomes and encourages your participation at the public hearing. For more information, you may contact BDVWA staff at 622 S. Jemez Trail, Yucca Valley, California or by telephone at (760) 364-2315, during regular business hours. More information is available at [www.bdvwa.org](http://www.bdvwa.org).

/s/ Jennifer Cusack  
General Manager

Pub. S.: 05/27, 06/03/2026

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

**Meeting Date:** June 9, 2026

**To:** Board of Directors

**From:** Jennifer Cusack

**Item: RESOLUTION NO 26R-06 ADOPTING THE BUDGET FOR THE 2026/2027 FISCAL YEAR FOR THE BIGHORN-DESERT VIEW WATER AGENCY**

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**SUMMARY**

Each year the Board of Directors adopts a budget for the Fiscal Year. The 2026/2027 Fiscal Year begins on July 1, 2026 and ends June 30, 2027. The proposed budget has come to the board as a draft in March, April and May as Budget workshops prior to this meeting.

The draft budget is being presented for adoption by Resolution No 26R-07.

**RECOMMENDATION**

That the Board take the following action:

1. Adopt Resolution No. 26R-07 Fixing and Adopting the Agency Budget for FY 2026/27.

**BACKGROUND/ANALYSIS**

The budget Full Budget document and budget summary attached.

**PRIOR RELEVANT BOARD ACTION(S)**

Annual Action of the Board



# Fiscal Year 2027 Proposed Budget Draft

Board of Directors Meeting June 9, 2026



# Changes from May Draft Budget:

- **Revenues** - No Changes
- **Expenses**
  - Administrative Compensation – Adjusted vacant admin position from finance manager to accounting tech/Customer service representative position (~\$68K decrease)
  - Salary allocation to projects – increase anticipated allocation to 75% of District Engineer salary (\$64K net expense decrease)
  - Employee Benefits insurance – updated for vacant position (assume higher costs)
  - Taxes/PERS costs adjusted in line with staffing changes noted above
  - Chief Engineer Compensation – Split out from Administrative Compensation and moved to Operating rather than Administrative Expense grouping (no change in expense)
- **Capital**
  - Addition of \$50K for GIS system
- **Overall** – Positive Change of \$76,900 to bottom line through decreased administrative expenses net of increase to capital



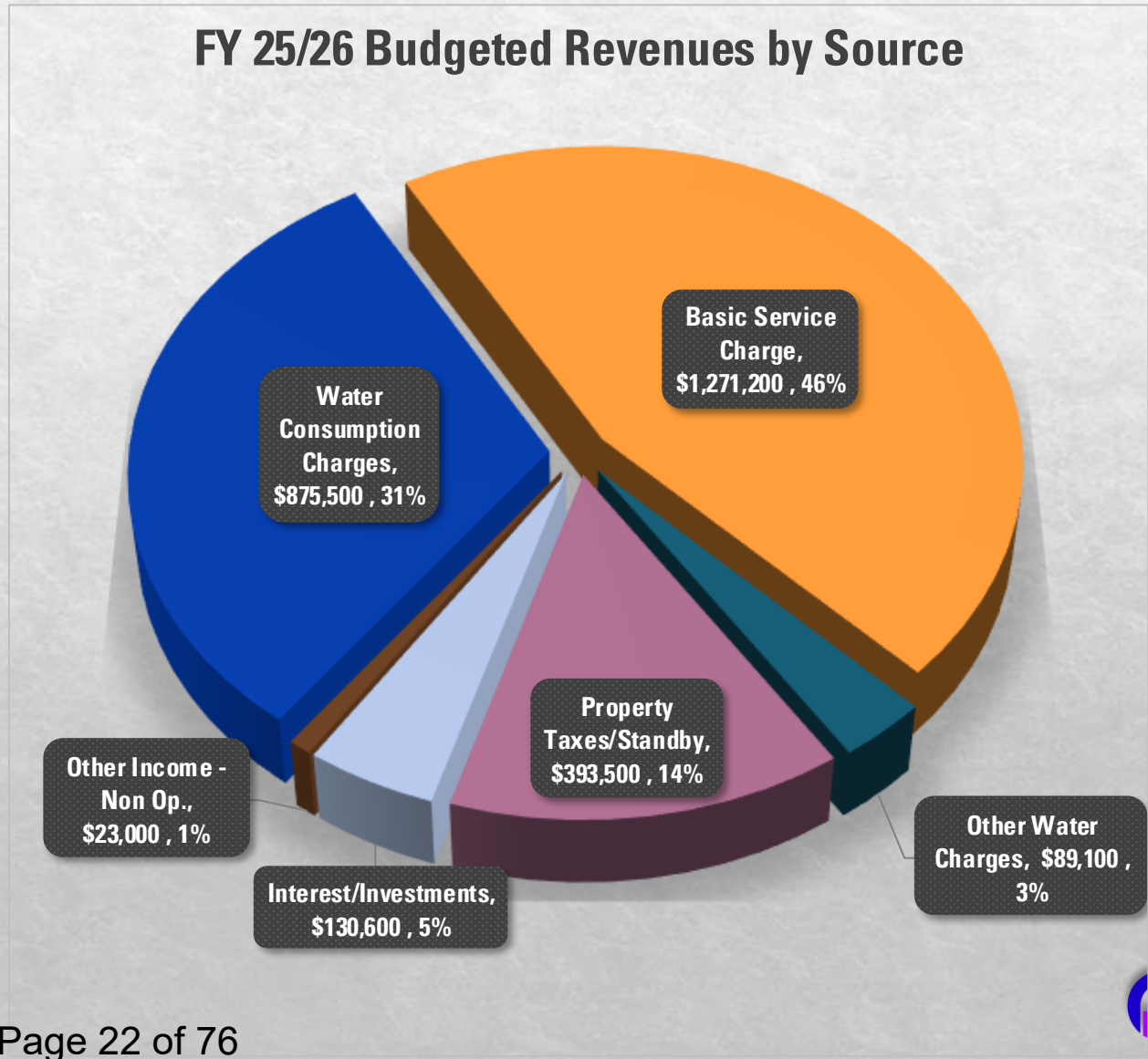
FY 2027  
Budget Summary

Total Revenue Budget \$2.78 m

## Revenues

### FY 25/26 Budgeted Revenues by Source

- **Rate adjustments 1/1/2027**
  - 4.4% in line with approved rate study
  - Budget reflect shift to uniform rate, removing tiers
- **Property Tax Receipts**
  - +2% on projected year end
- **Service Installs / Basic Facilities Charge**
  - Conservative estimate of one new connection
- **Interest Revenue**
  - Budgeted based on anticipated account balances during FY27, assuming 2.5% rate of return

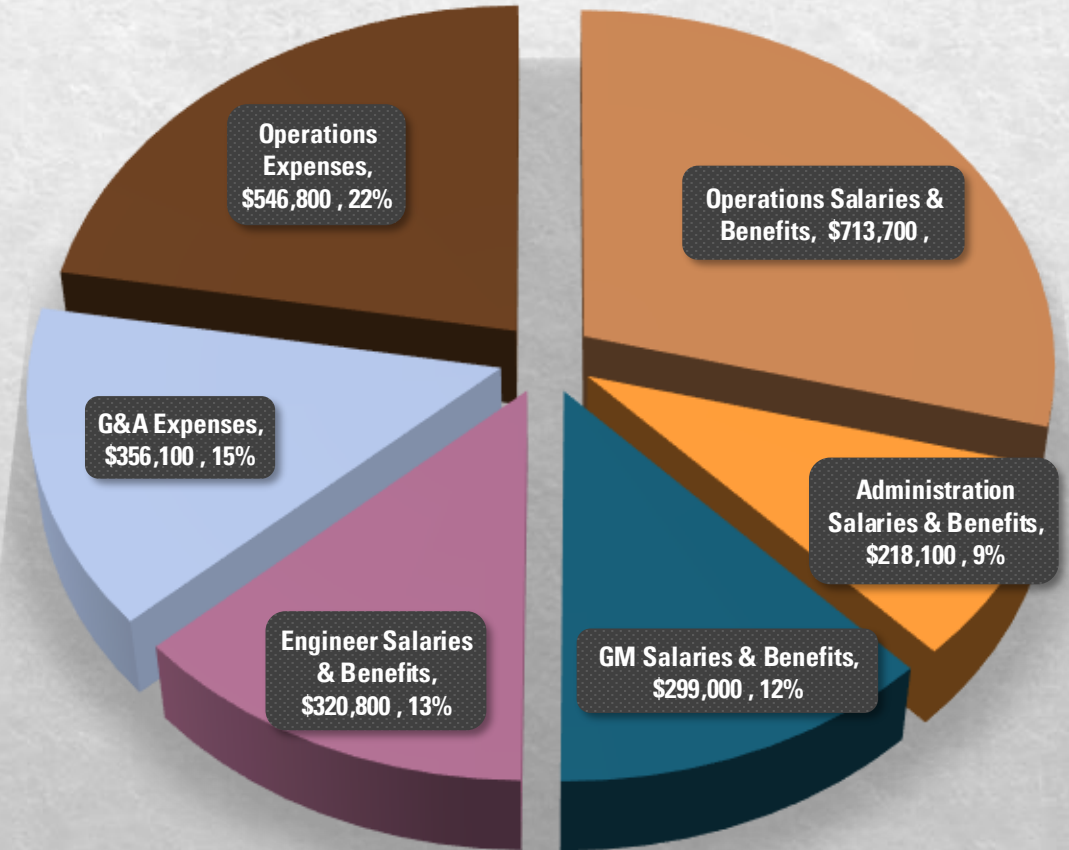


Total Expense Budget \$2.52M

## Expenses

- **Inflation Assumptions:**
  - 3% General Inflation
  - 5% Fuel & Energy
- **Staffing Assumptions:**
  - +2.8% Cost of Living Adjustment
    - Excluding engineer & GM
  - +10% health insurance
  - Assumed full staffing including vacant admin position

FY 25/26 Budgeted Expense by Category



# Operating Summary Schedule A

- ❑ \$131,500 net income from operations in FY 27
- ❑ Funds are then applied towards:
  - ❑ Reserve Funded CIP

	Proposed Budget 2026/27
1 Operating Revenues	\$ 2,235,800
2 Non-Operating Revenues	547,100
<b>3 Total Revenue Available to Fund Operations &amp; Capital</b>	<b>2,782,900</b>
4 Operations	1,048,000
5 Administrative - Operating	1,373,300
6 Administrative - Non-Operating	33,200
7 Board of Directors	70,000
<b>8 Total Expense</b>	<b>2,524,500</b>
<b>9 Net Income/(Loss) Before Capital &amp; Trust Contribution</b>	<b>258,400</b>
10 Less: Capital Expenses (Reserve Funded)	(654,500)
11 Less: Pension Trust Contributions	-
<b>12 Sub-Total: Net Capital / Trust Contribution</b>	<b>(654,500)</b>
<b>13 Increase (Decrease) in Fund Balance</b>	<b>\$ (396,100)</b>



# Schedule B: Budget Detail

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
<b>1 Operating Revenues</b>					
2 Total Metered Water Consumption (Uniform)	580,500	594,800	875,500	280,700	47%
3 Total Metered Water Consumption Tier 2 (Discontinued)	312,100	249,300	-	(249,300)	-100%
4 Basic Service Charge	1,206,800	1,169,800	1,271,200	101,400	9%
5 Johnson Valley Bulk Water Sales	3,800	2,700	2,700	-	0%
6 Service Line Installation Fees	2,700	13,400	3,000	(10,400)	-78%
7 Basic Facilities Charge	15,200	78,400	17,200	(61,200)	-78%
8 Income Other - Operating	66,900	69,200	69,200	-	0%
9 Bad Debt Expense	(1,500)	(2,100)	(1,500)	600	-29%
10 Bad Debt - Uncollectable Liens	(1,500)	-	(1,500)	(1,500)	0%
<b>11 Total Operating Revenues</b>	<b>2,185,000</b>	<b>2,175,500</b>	<b>2,235,800</b>	<b>60,300</b>	<b>3%</b>
<b>12 Non-Operating Revenues</b>					
13 General Tax Levy - Bighorn Imp. Area "A"	122,400	131,700	134,300	2,600	2%
14 General Tax Levy - Bighorn-Desert View	117,100	125,800	128,300	2,500	2%
15 General Tax Levy - Improvement District Goat Mtn.	60,200	65,000	66,300	1,300	2%
16 Goat Mtn. Standby/Water Availability Charge	63,900	64,600	64,600	-	0%
17 Interest Revenue	182,600	185,500	130,600	(54,900)	-30%
18 Income Other - Non-Operating	21,300	23,000	23,000	-	0%
<b>19 Total Non-Operating Revenues</b>	<b>567,500</b>	<b>595,600</b>	<b>547,100</b>	<b>(48,500)</b>	<b>-8%</b>
<b>20 Total Revenues</b>	<b>2,752,500</b>	<b>2,771,100</b>	<b>2,782,900</b>	<b>11,800</b>	<b>0%</b>



	A	B	C	D	E	
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)	
21	<b>Expenses</b>					
22	<b>Operations</b>					
23	Operations Compensation	498,800	459,400	501,200	41,800	9%
24	Chief Engineer Compensation	-	-	255,000	255,000	0%
25	Power - Wells & Booster	148,400	136,500	143,300	6,800	5%
26	Water Purchases	-	-	-	-	0%
27	Water System Repairs	60,000	28,300	60,000	31,700	112%
28	Field Material & Supplies	78,800	39,500	78,800	39,300	99%
29	Contract Engineering	100,000	57,900	100,000	42,100	73%
30	Vehicle/Tractor/ Equipment Expense	35,000	32,900	35,000	2,100	6%
31	Vehicle Expense - Fuel	49,200	47,800	50,200	2,400	5%
32	Building Repair And Maintenance	15,500	17,800	18,300	500	3%
33	Disinfection Expense	13,400	18,500	19,100	600	3%
34	Water Testing	15,000	9,900	10,200	300	3%
35	Uniforms	10,000	7,700	10,000	2,300	30%
36	Communications Expense	7,900	7,700	7,900	200	3%
37	Permit / System Fees (Ops Other)	12,100	13,600	14,000	400	3%
37	<b>Total Operations</b>	<b>\$ 1,044,100</b>	<b>\$ 877,500</b>	<b>\$ 1,303,000</b>	<b>\$ 425,500</b>	<b>48%</b>



	A Adopted Budget 2025/26	B Projected Year-End 2025/26	C Proposed Budget 2026/27	D \$ Difference (C - B)	E % Difference (D / B)
38	<b>General &amp; Administration</b>				
39	<b>Operating Expenses</b>				
40	\$ 282,300	\$ 273,500	\$ 401,700	\$ 128,200	47%
41	238,800	181,000	229,600	48,600	27%
42	(179,100)	(97,600)	(191,300)	(93,700)	96%
43	229,300	187,200	293,100	105,900	57%
44	161,700	155,900	190,100	34,200	22%
45	24,000	16,700	21,800	5,100	31%
46	18,300	15,100	16,600	1,500	10%
47	5,700	2,400	5,700	3,300	138%
48	18,900	21,600	21,600	-	0%
49	40,000	59,200	61,000	1,800	3%
50	150,000	131,600	150,000	18,400	14%
51	102,000	114,600	103,100	(11,500)	-10%
52	15,000	14,000	15,000	1,000	7%
53	21,100	25,200	22,200	(3,000)	-12%
54	11,700	10,200	11,700	1,500	15%
55	12,200	9,900	10,200	300	3%
56	9,000	8,900	9,900	1,000	11%
57	1,900	1,200	1,300	100	8%
58	<b>1,162,800</b>	<b>1,130,600</b>	<b>1,373,300</b>	<b>242,700</b>	<b>21%</b>



	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
59	<b>Non-Operating Expenses</b>				
60	14,400	13,700	14,400	700	5%
61	14,100	36,700	14,100	(22,600)	-62%
62	3,200	2,800	3,200	400	14%
63	1,000	-	1,000	1,000	0%
64	500	1,100	500	(600)	-55%
65	<b>33,200</b>	<b>54,300</b>	<b>33,200</b>	<b>(21,100)</b>	<b>-39%</b>
66	<b>1,196,000</b>	<b>1,184,900</b>	<b>1,406,500</b>	<b>221,600</b>	<b>19%</b>
67	<b>Board of Directors</b>				
68	70,000	70,000	70,000	-	0%
69	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>0%</b>
70	<b>2,310,100</b>	<b>2,132,400</b>	<b>2,524,500</b>	<b>392,100</b>	<b>18%</b>
71	<b>442,400</b>	<b>638,700</b>	<b>258,400</b>	<b>(380,300)</b>	
72	(1,102,000)	(672,300)	(654,500)	17,800	
73	-	-	-	-	
74	<b>\$ (659,600)</b>	<b>\$ (33,600)</b>	<b>\$ (396,100)</b>	<b>\$ (362,500)</b>	



# Schedule C – Capital Plan Budget

	A	B	C
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27
<b>1 District Projects</b>			
2 Goat Mountain Replacement Well/ Well Destruction	392,000	420,800	-
3 Administration Building Roof Replacement	50,000	-	50,000
4 A-Booster Replacement	40,000	57,200	-
5 Meter Replacements	10,000	11,200	-
6 Rate Study	40,000	43,800	-
7 Vac/Valve Trailer Replacement	65,000	-	-
8 Operations Well/Pump Emergency Contingency	100,000	-	-
9 New Well Zone B	150,000	20,000	630,000
10 New Storage Tank R1	300,000	75,000	525,000
11 GM Transitional Support	30,000	30,000	-
12 Water Storage Tank Recoating (B1, B2)	739,000	739,000	-
13 PI/C Project - Pipelines/Consol.	6,935,000	888,300	9,061,000
14 Well 10 Rehab	-	-	200,000
15 Pump Well 10	-	-	100,000
16 GIS System	-	-	50,000
<b>17 Total District Projects</b>	<b>8,851,000</b>	<b>2,285,300</b>	<b>10,616,000</b>
<b>18 Grant/Debt Funding</b>			
19 Prop 1 Round 1: Goat Mountain Replacement Well	(75,000)	-	(75,000)
20 Grant Funding: PI/C Project	(6,935,000)	(874,000)	(9,061,000)
21 Water Storage Tank Recoating (B1, B2)	(739,000)	(739,000)	-
22 USDA Loan Proceeds (\$2M Total in Rate Study)	-	-	(825,500)
<b>23 Total Grant/Debt Funding</b>	<b>(7,749,000)</b>	<b>(1,613,000)</b>	<b>(9,961,500)</b>
<b>24 Total Capital Expenses - Funded by Reserves</b>	<b>\$ 1,102,000</b>	<b>\$ 672,300</b>	<b>\$ 654,500</b>



# Schedule D – Personnel Budget

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
<b>1 Salary and Wages</b>					
2 Operations	\$ 498,800	\$ 459,400	\$ 501,200 <sup>1</sup>	\$ 41,800	9%
3 Administration	282,300	273,500	146,700 <sup>2</sup>	(126,800)	-46%
4 Chief Engineer	-	-	255,000	255,000	0%
5 General Manager	238,800	181,000	229,600	48,600	27%
<b>6 Total Salary and Wages</b>	<b>1,019,900</b>	<b>913,900</b>	<b>1,132,500</b>	<b>218,600</b>	<b>24%</b>
<b>7 Benefits/Taxes</b>					
8 Employee Benefits Insurance	229,300	187,200	293,100	105,900	57%
9 CalPERS UAL Payment (Required)	69,500	69,500	80,400	10,900	16%
10 CalPERS Pension Payments	92,200	86,400	109,700	23,300	27%
11 Social Security & Payroll Taxes	24,000	16,700	21,800	5,100	31%
12 Worker's Compensation Insurance	18,300	15,100	16,600	1,500	10%
<b>13 Total Employee Benefits</b>	<b>433,300</b>	<b>374,900</b>	<b>521,600</b>	<b>146,700</b>	<b>39%</b>
<b>14 Salaries/Fringe Allocated to Projects</b>	<b>(179,100)</b>	<b>(97,600)</b>	<b>(191,300)</b>	<b>(93,700)</b>	<b>96%</b>
<b>15 Total Salary and Benefits</b>	<b>\$ 1,274,100</b>	<b>\$ 1,191,200</b>	<b>\$ 1,462,800</b>	<b>\$ 271,600</b>	<b>23%</b>

<sup>1</sup>Projected Budget for FY27 includes full staffing per District Org Chart with superintendent & four water distribution operators

<sup>2</sup>Projected Budget for FY27 includes one accounting tech and currently vacant accounting tech/CSR position



# Discussion



**RESOLUTION NO. 26R-07**

**A RESOLUTION FIXING AND ADOPTING THE  
BUDGET FOR THE FISCAL YEAR 2026-2027 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 2026-27 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 9<sup>th</sup> day of June 2026.

By \_\_\_\_\_  
Rodney Miller-Boyer, President of the Board

ATTEST:

\_\_\_\_\_  
Megan Close-Dees, Secretary of the Board

**Official Seal**



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**Bighorn Desert View Water Agency**  
**Proposed Budget Detail**  
**Fiscal Year 2026/27**

	A	B	C	D	E	F	G
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)	\$ Difference (C - A)	% Difference (D / A)
<b>1 Operating Revenues</b>							
2 Total Metered Water Consumption (Uniform)	580,500	594,800	875,500	280,700	47%	295,000	51%
3 Total Metered Water Consumption Tier 2 (Discontinued)	312,100	249,300	-	(249,300)	-100%	(312,100)	-100%
4 Basic Service Charge	1,206,800	1,169,800	1,271,200	101,400	9%	64,400	5%
5 Johnson Valley Bulk Water Sales	3,800	2,700	2,700	-	0%	(1,100)	-29%
6 Service Line Installation Fees	2,700	13,400	3,000	(10,400)	-78%	300	11%
7 Basic Facilities Charge	15,200	78,400	17,200	(61,200)	-78%	2,000	13%
8 Income Other - Operating	66,900	69,200	69,200	-	0%	2,300	3%
9 Bad Debt Expense	(1,500)	(2,100)	(1,500)	600	-29%	-	0%
10 Bad Debt - Uncollectable Liens	(1,500)	-	(1,500)	(1,500)	0%	-	0%
<b>11 Total Operating Revenues</b>	<b>2,185,000</b>	<b>2,175,500</b>	<b>2,235,800</b>	<b>60,300</b>	<b>3%</b>	<b>50,800</b>	<b>2%</b>
<b>12 Non-Operating Revenues</b>							
13 General Tax Levy - Bighorn Imp. Area "A"	122,400	131,700	134,300	2,600	2%	11,900	10%
14 General Tax Levy - Bighorn-Desert View	117,100	125,800	128,300	2,500	2%	11,200	10%
15 General Tax Levy - Improvement District Goat Mtn.	60,200	65,000	66,300	1,300	2%	6,100	10%
16 Goat Mtn. Standby/Water Availability Charge	63,900	64,600	64,600	-	0%	700	1%
17 Interest Revenue	182,600	185,500	130,600	(54,900)	-30%	(52,000)	-28%
18 Income Other - Non-Operating	21,300	23,000	23,000	-	0%	1,700	8%
<b>19 Total Non-Operating Revenues</b>	<b>567,500</b>	<b>595,600</b>	<b>547,100</b>	<b>(48,500)</b>	<b>-8%</b>	<b>(20,400)</b>	<b>-4%</b>
<b>20 Total Revenues</b>	<b>2,752,500</b>	<b>2,771,100</b>	<b>2,782,900</b>	<b>11,800</b>	<b>0%</b>	<b>30,400</b>	<b>1%</b>
<b>21 Expenses</b>							
<b>22 Operations</b>							
23 Operations Compensation	498,800	459,400	501,200	41,800	9%	2,400	0%
24 Chief Engineer Compensation	-	-	255,000	255,000	0%	255,000	0%
25 Power - Wells & Booster	148,400	136,500	143,300	6,800	5%	(5,100)	-3%
26 Water Purchases	-	-	-	-	0%	-	0%
27 Water System Repairs	60,000	28,300	60,000	31,700	112%	-	0%
28 Field Material & Supplies	78,800	39,500	78,800	39,300	99%	-	0%
29 Engineering	100,000	57,900	100,000	42,100	73%	-	0%
30 Vehicle/Tractor/ Equipment Expense	35,000	32,900	35,000	2,100	6%	-	0%
31 Vehicle Expense - Fuel	49,200	47,800	50,200	2,400	5%	1,000	2%
32 Building Repair And Maintenance	15,500	17,800	18,300	500	3%	2,800	18%
33 Disinfection Expense	13,400	18,500	19,100	600	3%	5,700	43%
34 Water Testing	15,000	9,900	10,200	300	3%	(4,800)	-32%
35 Uniforms	10,000	7,700	10,000	2,300	30%	-	0%
36 Communications Expense	7,900	7,700	7,900	200	3%	-	0%
37 Permit / System Fees (Ops Other)	12,100	13,600	14,000	400	3%	1,900	16%
<b>37 Total Operations</b>	<b>\$ 1,044,100</b>	<b>\$ 877,500</b>	<b>\$ 1,303,000</b>	<b>\$ 425,500</b>	<b>48%</b>	<b>\$ 258,900</b>	<b>25%</b>



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**Bighorn Desert View Water Agency**  
**Proposed Budget Detail**  
**Fiscal Year 2026/27**

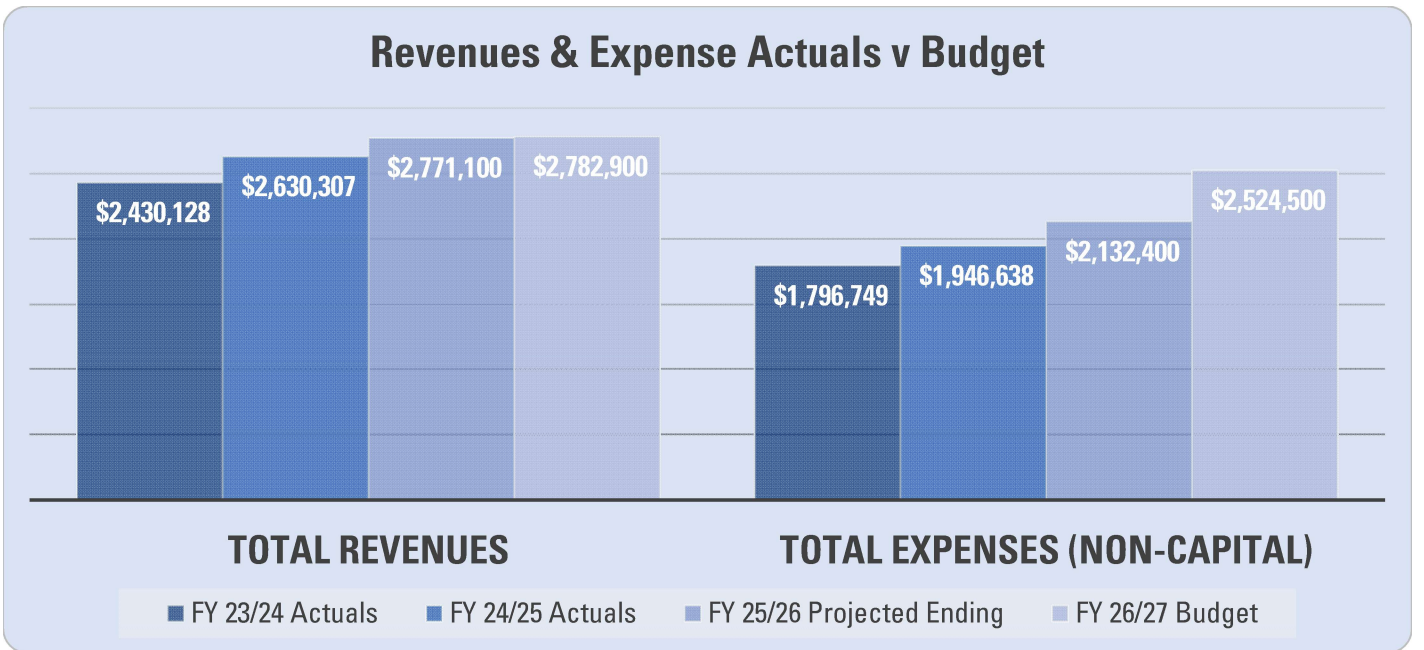
	A	B	C	D	E	F	G
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)	\$ Difference (C - A)	% Difference (D / A)
39 <b>General &amp; Administration</b>							
40 <b>Operating Expenses</b>							
41 Administrative Compensation	\$ 282,300	\$ 273,500	\$ 146,700	\$ (126,800)	-46%	\$ (135,600)	-48%
42 General Manager Compensation	238,800	181,000	229,600	48,600	27%	(9,200)	-4%
43 Salary Allocations to Capital Projects	(179,100)	(97,600)	(191,300)	(93,700)	96%	(12,200)	7%
44 Employee Benefits Insurance	229,300	187,200	293,100	105,900	57%	63,800	28%
45 PERS Contribution	161,700	155,900	190,100	34,200	22%	28,400	18%
46 Payroll Taxes	24,000	16,700	21,800	5,100	31%	(2,200)	-9%
47 Workers Compensation Insurance	18,300	15,100	16,600	1,500	10%	(1,700)	-9%
48 Employee Education	5,700	2,400	5,700	3,300	138%	-	0%
49 Contractual Services - Auditor	18,900	21,600	21,600	-	0%	2,700	14%
50 Contractual Services - Legal	40,000	59,200	61,000	1,800	3%	21,000	53%
51 Contractual Services - Other	150,000	131,600	150,000	18,400	14%	-	0%
52 Property/Liability/Cyber Insurance	102,000	114,600	103,100	(11,500)	-10%	1,100	1%
53 Legislative Affairs - CWSA	15,000	14,000	15,000	1,000	7%	-	0%
54 Dues, Subscriptions & Annual Fees	21,100	25,200	22,200	(3,000)	-12%	1,100	5%
55 Power / Propane - Office & Yards	11,700	10,200	11,700	1,500	15%	-	0%
56 Office Supplies/ Printing	12,200	9,900	10,200	300	3%	(2,000)	-16%
57 Phone, Fax Lines, Internet	9,000	8,900	9,900	1,000	11%	900	10%
58 Mailing Expense	1,900	1,200	1,300	100	8%	(600)	-32%
59 <b>Total G&amp;A - Operating Expenses</b>	<b>1,162,800</b>	<b>1,130,600</b>	<b>1,118,300</b>	<b>(12,300)</b>	<b>-1%</b>	<b>(44,500)</b>	<b>-4%</b>
60 <b>Non-Operating Expenses</b>							
61 Other Administrative Expenses	14,400	13,700	14,400	700	5%	-	0%
62 Office Equipment Expense	14,100	36,700	14,100	(22,600)	-62%	-	0%
63 Customer Relations	3,200	2,800	3,200	400	14%	-	0%
64 Election Expense	1,000	-	1,000	1,000	0%	-	0%
65 Miscellaneous Expense (Revenue)	500	1,100	500	(600)	-55%	-	0%
66 <b>Total G&amp;A Non-Operating Expenses</b>	<b>33,200</b>	<b>54,300</b>	<b>33,200</b>	<b>(21,100)</b>	<b>-39%</b>	<b>-</b>	<b>0%</b>
67 <b>Total General &amp; Administration</b>	<b>1,196,000</b>	<b>1,184,900</b>	<b>1,151,500</b>	<b>(33,400)</b>	<b>-3%</b>	<b>(44,500)</b>	<b>-4%</b>
68 <b>Board of Directors</b>							
69 Director Fees	70,000	70,000	70,000	-	0%	-	0%
70 <b>Total Board of Directors</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>
71 <b>Total Expenses</b>	<b>2,310,100</b>	<b>2,132,400</b>	<b>2,524,500</b>	<b>392,100</b>	<b>18%</b>	<b>214,400</b>	<b>9%</b>
72 <b>Net Income/(Loss) Before Capital &amp; Trust Contribution</b>	<b>442,400</b>	<b>638,700</b>	<b>258,400</b>	<b>(380,300)</b>		<b>(184,000)</b>	
73 Less: Capital Expenses (Reserve Funded)	(1,102,000)	(672,300)	(654,500)	17,800		447,500	
74 Less: Pension Trust Contributions	-	-	-	-		-	
75 <b>Net Increase/(Decrease) To Reserves</b>	<b>\$ (659,600)</b>	<b>\$ (33,600)</b>	<b>\$ (396,100)</b>	<b>\$ (362,500)</b>		<b>\$ 263,500</b>	



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**Bighorn Desert View Water Agency**  
**Proposed Budget Summary V. PY Actuals**  
**Fiscal Year 2026/27**

	A	B	C	D
	Actual Results 2023/24	Actual Results 2024/25	Projected Year-End 2025/26	Proposed Budget 2026/27
1 Operating Revenues	\$ 2,065,975	\$ 2,050,753	\$ 2,175,500	\$ 2,235,800
2 Non-Operating Revenues	364,153	579,554	595,600	547,100
<b>3 Total Revenue Available to Fund Operations &amp; Capital</b>	<b>2,430,128</b>	<b>2,630,307</b>	<b>2,771,100</b>	<b>2,782,900</b>
4 Operations	775,477	810,749	877,500	1,303,000
5 Administrative - Operating	954,828	1,065,679	1,130,600	1,118,300
6 Administrative - Non-Operating	26,062	26,251	54,300	33,200
7 Board of Directors	40,382	43,960	70,000	70,000
<b>8 Total Expense</b>	<b>1,796,749</b>	<b>1,946,638</b>	<b>2,132,400</b>	<b>2,524,500</b>
<b>9 Net Income/(Loss) Before Capital &amp; Trust Contribution</b>	<b>633,379</b>	<b>683,668</b>	<b>638,700</b>	<b>258,400</b>
10 Less: Capital Expenses (Reserve Funded)	(56,959)	(338,558)	(672,300)	(654,500)
11 Less: Pension Trust Contributions	-	-	-	-
<b>12 Sub-Total: Net Capital / Trust Contribution</b>	<b>(56,959)</b>	<b>(338,558)</b>	<b>(672,300)</b>	<b>(654,500)</b>
<b>13 Increase (Decrease) in Fund Balance</b>	<b>\$ 576,420</b>	<b>\$ 345,110</b>	<b>\$ (33,600)</b>	<b>\$ (396,100)</b>

<b>Projected Cash &amp; Investments Beg. Balance - 7/1</b>	<b>\$ 5,115,300</b>
<b>Projected Cash &amp; Investments End Balance - 6/30</b>	<b>\$ 4,719,200</b>
<b>Minimum Reserves Balance Per Policy</b>	<b>\$ 3,612,000</b>
<b>Excess / (Deficiency) of Target Reserves</b>	<b>\$ 1,107,200</b>





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**Bighorn Desert View Water Agency**  
**Proposed Budget Detail**  
**Fiscal Year 2026/27**

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
<b>1 Operating Revenues</b>					
2 Total Metered Water Consumption (Uniform)	580,500	594,800	875,500	280,700	47%
3 Total Metered Water Consumption Tier 2 (Discontinued)	312,100	249,300	-	(249,300)	-100%
4 Basic Service Charge	1,206,800	1,169,800	1,271,200	101,400	9%
5 Johnson Valley Bulk Water Sales	3,800	2,700	2,700	-	0%
6 Service Line Installation Fees	2,700	13,400	3,000	(10,400)	-78%
7 Basic Facilities Charge	15,200	78,400	17,200	(61,200)	-78%
8 Income Other - Operating	66,900	69,200	69,200	-	0%
9 Bad Debt Expense	(1,500)	(2,100)	(1,500)	600	-29%
10 Bad Debt - Uncollectable Liens	(1,500)	-	(1,500)	(1,500)	0%
<b>11 Total Operating Revenues</b>	<b>2,185,000</b>	<b>2,175,500</b>	<b>2,235,800</b>	<b>60,300</b>	<b>3%</b>
<b>12 Non-Operating Revenues</b>					
13 General Tax Levy - Bighorn Imp. Area "A"	122,400	131,700	134,300	2,600	2%
14 General Tax Levy - Bighorn-Desert View	117,100	125,800	128,300	2,500	2%
15 General Tax Levy - Improvement District Goat Mtn.	60,200	65,000	66,300	1,300	2%
16 Goat Mtn. Standby/Water Availability Charge	63,900	64,600	64,600	-	0%
17 Interest Revenue	182,600	185,500	130,600	(54,900)	-30%
18 Income Other - Non-Operating	21,300	23,000	23,000	-	0%
<b>19 Total Non-Operating Revenues</b>	<b>567,500</b>	<b>595,600</b>	<b>547,100</b>	<b>(48,500)</b>	<b>-8%</b>
<b>20 Total Revenues</b>	<b>2,752,500</b>	<b>2,771,100</b>	<b>2,782,900</b>	<b>11,800</b>	<b>0%</b>
<b>21 Expenses</b>					
<b>22 Operations</b>					
23 Operations Compensation	498,800	459,400	501,200	41,800	9%
24 Chief Engineer Compensation	-	-	255,000	255,000	0%
25 Power - Wells & Booster	148,400	136,500	143,300	6,800	5%
26 Water Purchases	-	-	-	-	0%
27 Water System Repairs	60,000	28,300	60,000	31,700	112%
28 Field Material & Supplies	78,800	39,500	78,800	39,300	99%
29 Contract Engineering	100,000	57,900	100,000	42,100	73%
30 Vehicle/Tractor/ Equipment Expense	35,000	32,900	35,000	2,100	6%
31 Vehicle Expense - Fuel	49,200	47,800	50,200	2,400	5%
32 Building Repair And Maintenance	15,500	17,800	18,300	500	3%
33 Disinfection Expense	13,400	18,500	19,100	600	3%
34 Water Testing	15,000	9,900	10,200	300	3%
35 Uniforms	10,000	7,700	10,000	2,300	30%
36 Communications Expense	7,900	7,700	7,900	200	3%
37 Permit / System Fees (Ops Other)	12,100	13,600	14,000	400	3%
<b>37 Total Operations</b>	<b>\$ 1,044,100</b>	<b>\$ 877,500</b>	<b>\$ 1,303,000</b>	<b>\$ 425,500</b>	<b>48%</b>



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**Bighorn Desert View Water Agency**  
**Proposed Budget Detail**  
**Fiscal Year 2026/27**

Schedule B

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
39 <b>General &amp; Administration</b>					
40 <b>Operating Expenses</b>					
41 Administrative Compensation	\$ 282,300	\$ 273,500	\$ 146,700	\$ (126,800)	-46%
42 General Manager Compensation	238,800	181,000	229,600	48,600	27%
43 Salary Allocations to Capital Projects	(179,100)	(97,600)	(191,300)	(93,700)	96%
44 Employee Benefits Insurance	229,300	187,200	293,100	105,900	57%
45 PERS Contribution	161,700	155,900	190,100	34,200	22%
46 Payroll Taxes	24,000	16,700	21,800	5,100	31%
47 Workers Compensation Insurance	18,300	15,100	16,600	1,500	10%
48 Employee Education	5,700	2,400	5,700	3,300	138%
49 Contractual Services - Auditor	18,900	21,600	21,600	-	0%
50 Contractual Services - Legal	40,000	59,200	61,000	1,800	3%
51 Contractual Services - Other	150,000	131,600	150,000	18,400	14%
52 Property/Liability/Cyber Insurance	102,000	114,600	103,100	(11,500)	-10%
53 Legislative Affairs - CWSA	15,000	14,000	15,000	1,000	7%
54 Dues, Subscriptions & Annual Fees	21,100	25,200	22,200	(3,000)	-12%
55 Power / Propane - Office & Yards	11,700	10,200	11,700	1,500	15%
56 Office Supplies/ Printing	12,200	9,900	10,200	300	3%
57 Phone, Fax Lines, Internet	9,000	8,900	9,900	1,000	11%
58 Mailing Expense	1,900	1,200	1,300	100	8%
59 <b>Total G&amp;A - Operating Expenses</b>	<b>1,162,800</b>	<b>1,130,600</b>	<b>1,118,300</b>	<b>(12,300)</b>	<b>-1%</b>
60 <b>Non-Operating Expenses</b>					
61 Other Administrative Expenses	14,400	13,700	14,400	700	5%
62 Office Equipment Expense	14,100	36,700	14,100	(22,600)	-62%
63 Customer Relations	3,200	2,800	3,200	400	14%
64 Election Expense	1,000	-	1,000	1,000	0%
65 Miscellaneous Expense (Revenue)	500	1,100	500	(600)	-55%
66 <b>Total G&amp;A Non-Operating Expenses</b>	<b>33,200</b>	<b>54,300</b>	<b>33,200</b>	<b>(21,100)</b>	<b>-39%</b>
67 <b>Total General &amp; Administration</b>	<b>1,196,000</b>	<b>1,184,900</b>	<b>1,151,500</b>	<b>(33,400)</b>	<b>-3%</b>
68 <b>Board of Directors</b>					
69 Director Fees	70,000	70,000	70,000	-	0%
70 <b>Total Board of Directors</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>0%</b>
71 <b>Total Expenses</b>	<b>2,310,100</b>	<b>2,132,400</b>	<b>2,524,500</b>	<b>392,100</b>	<b>18%</b>
72 <b>Net Income/(Loss) Before Capital &amp; Trust Contribution</b>	<b>442,400</b>	<b>638,700</b>	<b>258,400</b>	<b>(380,300)</b>	
73 Less: Capital Expenses (Reserve Funded)	(1,102,000)	(672,300)	(654,500)	17,800	
74 Less: Pension Trust Contributions	-	-	-	-	
75 <b>Net Increase/(Decrease) To Reserves</b>	<b>\$ (659,600)</b>	<b>\$ (33,600)</b>	<b>\$ (396,100)</b>	<b>\$ (362,500)</b>	



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**Bighorn Desert View Water Agency**  
**Budget - Capital Plan**  
**Fiscal Year 2026/27**

	A	B	C
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27
<b>1 District Projects</b>			
2 Goat Mountain Replacement Well/ Well Destruction	392,000	420,800	-
3 Administration Building Roof Replacement	50,000	-	50,000
4 A-Booster Replacement	40,000	57,200	-
5 Meter Replacements	10,000	11,200	-
6 Rate Study	40,000	43,800	-
7 Vac/Valve Trailer Replacement	65,000	-	-
8 Operations Well/Pump Emergency Contingency	100,000	-	-
9 New Well Zone B	150,000	20,000	630,000
10 New Storage Tank R1	300,000	75,000	525,000
11 GM Transitional Support	30,000	30,000	-
12 Water Storage Tank Recoating (B1, B2)	739,000	739,000	-
13 PI/C Project - Pipelines/Consol.	6,935,000	888,300	9,061,000
14 Well 10 Rehab	-	-	200,000
15 Pump Well 10	-	-	100,000
16 GIS System	-	-	50,000
<b>17 Total District Projects</b>	<b>8,851,000</b>	<b>2,285,300</b>	<b>10,616,000</b>
<b>18 Grant/Debt Funding</b>			
19 Prop 1 Round 1: Goat Mountain Replacement Well	(75,000)	-	(75,000)
20 Grant Funding: PI/C Project	(6,935,000)	(874,000)	(9,061,000)
21 Water Storage Tank Recoating (B1, B2)	(739,000)	(739,000)	-
22 USDA Loan Proceeds (\$2M Total in Rate Study)	-	-	(825,500)
<b>23 Total Grant/Debt Funding</b>	<b>(7,749,000)</b>	<b>(1,613,000)</b>	<b>(9,961,500)</b>
<b>24 Total Capital Expenses - Funded by Reserves</b>	<b>\$ 1,102,000</b>	<b>\$ 672,300</b>	<b>\$ 654,500</b>



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**Bighorn Desert View Water Agency**  
**Proposed Personnel Budget**  
**Fiscal Year 2026/27**

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
<b>1 Salary and Wages</b>					
2 Operations	\$ 498,800	\$ 459,400	\$ 501,200 <sup>1</sup>	\$ 41,800	9%
3 Administration	282,300	273,500	146,700 <sup>2</sup>	(126,800)	-46%
4 Chief Engineer	-	-	255,000	255,000	0%
5 General Manager	238,800	181,000	229,600	48,600	27%
<b>6 Total Salary and Wages</b>	<b>1,019,900</b>	<b>913,900</b>	<b>1,132,500</b>	<b>218,600</b>	<b>24%</b>
<b>7 Benefits/Taxes</b>					
8 Employee Benefits Insurance	229,300	187,200	293,100	105,900	57%
9 CalPERS UAL Payment (Required)	69,500	69,500	80,400	10,900	16%
10 CalPERS Pension Payments	92,200	86,400	109,700	23,300	27%
11 Social Security & Payroll Taxes	24,000	16,700	21,800	5,100	31%
12 Worker's Compensation Insurance	18,300	15,100	16,600	1,500	10%
<b>13 Total Employee Benefits</b>	<b>433,300</b>	<b>374,900</b>	<b>521,600</b>	<b>146,700</b>	<b>39%</b>
<b>14 Salaries/Fringe Allocated to Projects</b>	<b>(179,100)</b>	<b>(97,600)</b>	<b>(191,300)</b>	<b>(93,700)</b>	<b>96%</b>
<b>15 Total Salary and Benefits</b>	<b>\$ 1,274,100</b>	<b>\$ 1,191,200</b>	<b>\$ 1,462,800</b>	<b>\$ 271,600</b>	<b>23%</b>

<sup>1</sup>Projected Budget for FY27 includes full staffing per District Org Chart with superintendent & four water distribution operators

<sup>2</sup>Projected Budget for FY27 includes one accounting tech and currently vacant accounting tech/CSR position



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**Bighorn-Desert View Water Agency**  
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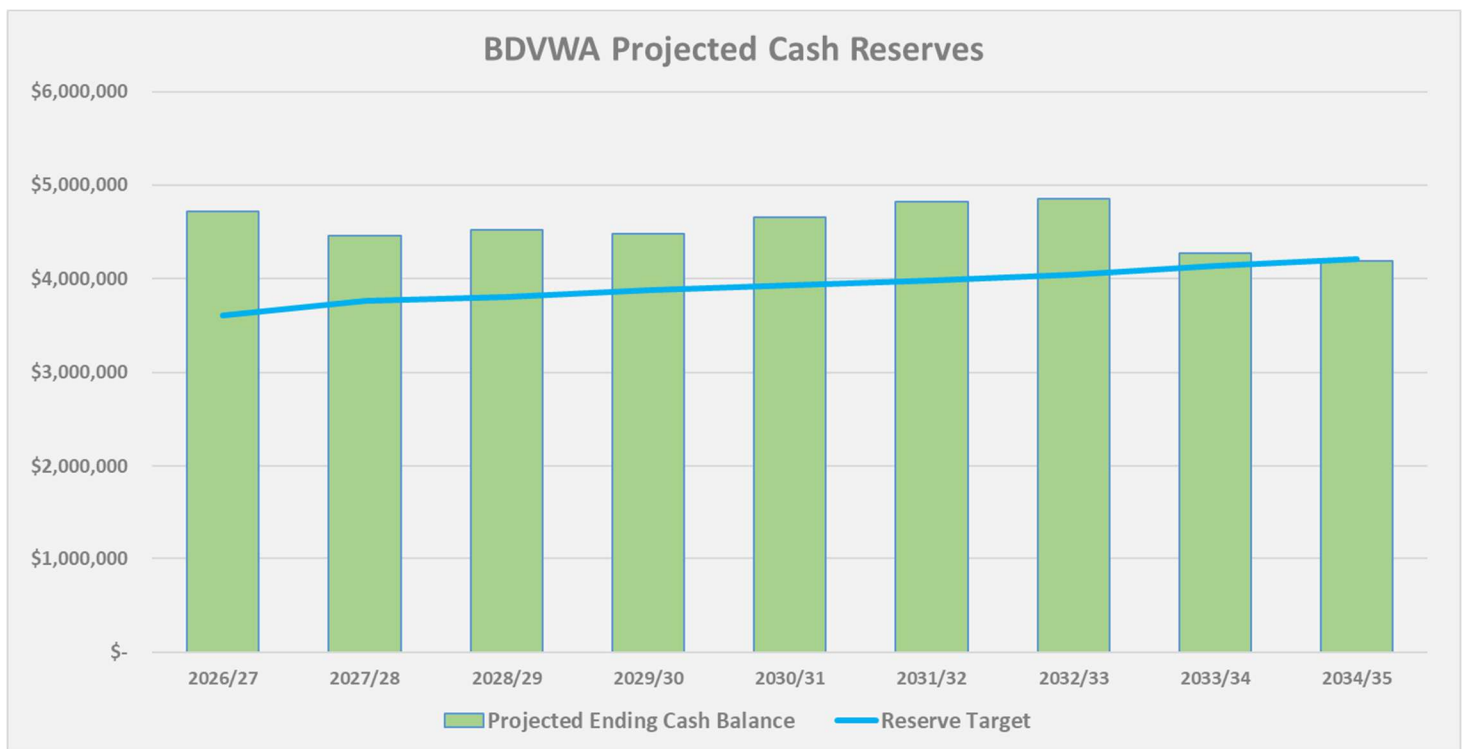
\*The Agency's fiscal year is July 1<sup>st</sup> to June 30<sup>th</sup>

**SCHEDULE A: SUMMARY BUDGET**

This schedule summarizes operating and non-operating revenues, operations expenses, 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 FY 26/27 the budget projects the Agency will have \$258.4K available from operations to fund capital projects.

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 26/27 the proposed capital projects total \$10.62M with a projected grant and debt funding of \$9.96M. The difference, \$654K, represents the drawdown from reserves to complete the remainder of the planned capital expenses. Overall, the budget projects \$1.1M of funds in excess of target reserves established in the rate study.

The accompanying cash reserve projection chart below presents projected ending reserves over the next ten years (bars) compared with the Agency's reserve targets (line). This projection is prepared annually during the budget process and is used to assess long-term financial sustainability and ensure reserve levels are trending appropriately relative to established policy targets.





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## SCHEDULE B: DETAIL BUDGET

This Schedule shows the detail budget for the Agency. Column (A) is the Adopted Budget for FY 25/26. Column (B) represents projected year-end balances for FY 25/26. These amounts are estimates; actual results will vary. Column (C) displays the Proposed Budget for FY 26/27. Columns (D) and (E) display \$ and % differences from Projected FY 25/26 results to the FY 26/27 Proposed Budget.

### REVENUES

**Line 2 Metered Water Consumption (Uniform Rate)** – Volumetric water sales under the uniform rate. Per the 2026 Rate Study, the tiered water rates were replaced with a single uniform rate. Revenues are budgeted for FY 26/27 based on adopted rates under the new rate study, with an assumed level of consumption at 436.9AF for the fiscal year, and the scheduled 4.4% rate increase for consumption after January 1, 2027. The FY 26/27 rate increase of 4.4% is the first increase in the new rate study period.

**Line 3 Metered Water Consumption Tier 2** –Per the 2026 Rate Study, the tiered water rates were replaced with a single uniform rate. Therefore, Tier 2 is not budgeted for moving forward.

**Line 4 Basic Service Charge** – Includes the fixed charges to all customer classifications and varies by water meter size. Budget for FY 25/26 is based on rates adopted under the new rate study, and a scheduled rate increase of 4.4% for billing after January 1, 2027.

**Line 5 JV Bulk Water Cash Sales** – Includes bulk water “cash” sales at the Johnson Valley water hauling station. Budget for FY 26/27 is based on projected ending results for FY 25/26.

**Line 6 Service Line Installation Fees** – This is the fee charged for new meter and service line installations. This account is budgeted conservatively (1 new connection) due to the unpredictable nature of these revenues.

**Line 7 Basic Facilities Charge** – This is the “buy-in” fee charged to new service line connections. This account is budgeted conservatively (1 new connection) due to the unpredictable nature of these revenues.

**Line 8 Income Other Operating** – This includes fees such as Late Penalties, Miscellaneous Fees (“non-sufficient funds” (NSF), Backflow Reminders, Fire Flow Test, Will Serve Letter, etc.), New Account fees, Disconnection and Reconnection related fees. Budget for FY 26/27 is based on projected ending results for FY 25/26.

**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 26/27 is based on projected FY 25/26 results with a conservative 2% increase.



# Bighorn-Desert View Water Agency

## Budget Schedules & Line Items

### FY 26/27 Proposed Budget

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**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 26/27 is based on projected FY 25/26 results with a conservative 2% increase.

**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 26/27 is based on projected FY 25/26 results with a conservative 2% increase.

**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 26/27 is based on projected FY 25/26 results.

**Line 17 Interest Revenue** – Interest revenue is earned primarily on Agency investments in the State of California’s Local Agency Investment Fund (LAIF), California Cooperative Liquid Asset Securities System (CLASS), and money market accounts at Five Star Bank and Banc of California. Interest revenues are conservatively budgeted at an assumed 2.5% rate of return on average account balance due to anticipated use of reserves and uncertain interest rates.

**Line 18 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 22 Operations** – Begins the section of Agency operation’s expenses.

**Line 23 Operations Compensation** – Budget for FY 26/27 includes five full-time employees including on-call standby and overtime/standby overtime pay. 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), 2.8% Cost-of-Living Adjustment for Fiscal Year 26/27.

**Line 24 Chief Engineer Compensation** – Budget for FY 26/27 is based on chief engineer compensation. In prior years this has been tracked under line 41 Administrative Compensation.

**Line 25 Power Wells & Boosters** – Includes energy costs on wells and booster stations. Budget for FY 26/27 is based on projected results for FY 25/26 with a 5% inflation increase.



# Bighorn-Desert View Water Agency

## Budget Schedules & Line Items

### FY 26/27 Proposed Budget

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**Line 26 Water Purchases** – Includes water 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. No water purchases are budget for FY 26/27. Agency currently has 890 Acre-Feet of water in storage with a current value of \$548,210.

**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 26/27 is based on FY 25/26 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 26/27 is based on FY 25/26 budget.

**Line 29 Contract 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 26/27 is based on FY 25/26 budget.

**Line 30 Vehicle/Tractor/Equipment Expense** – Includes expenses for generators and tractors, repairs, hazardous materials disposal, and routine maintenance. No change in FY 26/27 budgeted amount.

**Line 31 Vehicle Expense - Fuel** – Includes fuel for truck fleet and associated equipment. Budget for FY 26/27 is based on projected results for FY 25/26 with a 5% inflation increase.

**Line 32 Building Repair and Maintenance** – Includes trash and cleaning service, safety supplies, non-routine maintenance. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 33 Disinfection Expense** – Includes chlorine, disinfection equipment and maintenance and testing supplies. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 34 Water Testing** – Includes water sampling at wells as required by law. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 35 Uniforms** – Includes uniform lease for water operators, safety shoes, winter jackets, and hats. Budget for FY 26/27 is based on FY 25/26 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 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 37 Permit / System Fees (Ops Other)**– 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, County fees for excavation in dedicated roads and others. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.



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**Line 39 General & Administrative** – Begins the section of Agency Administrative operating and non-operating expenses.

**Line 41 Administrative Compensation** – Budget for FY 26/27 includes salaries for one accounting tech and vacant admin position. The FY26/27 budget assumes the vacant position will be filled by 7/1/26. The budget includes an approved 2.8% COLA.

**Line 42 General Manager Compensation** – Includes salary and vehicle allowance for the Agency general manager based on contract.

**Line 43 Salary Allocations to Capital Projects** – Accounts for the estimated allocation of district engineer salary to grant funded capital projects. 75% of engineer salary is estimated to be allocated to these projects, which in turn offsets the related salary expense (Administrative Compensation), upon reimbursement or labor capitalization.

**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. Fiscal Year premium increase is projected at 10%. Actual increase is 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). Budget for FY26/27 is based on salaries changes and updated UAL information from CalPERS.

**Line 46 Payroll Taxes** – Includes state unemployment costs, employee matching Medicare costs, and Board of Director's matching Social Security and Medicare costs. Budget for FY26/27 is increasing in correlation to increased compensation.

**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. Budget for FY 26/27 is kept at the prior year level.

**Line 49 Contractual Services - Auditor** – includes auditor fees from CJ Brown & Associates. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 50 Contractual Services - Legal** – Includes legal fees. Projected ending results for FY 25/26 spiked due to one-time legal engagement related to personnel matters. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.



# Bighorn-Desert View Water Agency

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**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. Budget for FY 26/27 is kept at the prior year level.

**Line 52 Property/Liability/Cyber Security Insurance** – Includes premiums to JPRIMA for property and liability, auto, and cyber insurance. Budget for FY 26/27 is based on renewals per JPRIMA.

**Line 53 Legislative Affairs - CWSA** – Includes FY 26/27 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, CSDA, LAFCO. Dig Alert, CRWA, GFOA, Adobe, Wienhoff, Hi-Desert Star, and website hosting. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 55 Power / Propane – Office & Yards** – Includes costs for propane and electricity at Agency sites. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 56 Office Supplies/Printing** – Includes checks, toner refills, office supplies, boardroom supplies, copier costs, business meeting supplies and specialty. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

**Line 57 Phone, Fax Lines & Internet** – Includes phone systems, internet, email exchange server, and website maintenance. Budget for FY 26/27 is increased based on updated internet service charges.

**Line 58 Mailing Expense** – Includes postage and delivery costs. Budget for FY 26/27 is based on FY 25/26 projected results with an inflation increase.

**Line 60 Non-Operating Expenses** – Begins the section of Agency non-operating expenses.

**Line 61 Other Admin Expenses** – Includes Notary Fees, filing fees, and legal notices posted in the newspaper. This expense line item will be partially offset by Revenue Line 18 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). Budget for FY 26/27 is based on FY 25/26 budget.

**Line 62 Office Equipment Expense** – Includes office equipment and software. Budget for FY 26/27 is based on FY 25/26 budget. Activity in FY26 includes the board approved security camera project, which is outside normal activity for this account.

**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 26/27 is based on FY 25/26 budget.



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**Line 64 Election Expenses** – Includes election expenses that occur every other year. For FY 26/27 there are four seats with terms expiring in December 2026.

**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 (i.e. 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 26/27 is based on PY budget. Activity in FY26 includes multiple customer refunds.

**Lines 68-70 Board of Directors** – Includes meeting stipends, training, conferences, and travel.

**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 C for more details.

**Line 74 Pension Trust Contributions** – Includes planned contributions to the PARS Pension trust. No contributions are budgeted for FY26/27.

**Line 75 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 in the proposed budget reflects the Agency’s reserve funded share of capital projects, totaling \$654K for FY 26/27. However, the budget summary indicates that there will still be approximately \$1.1M in excess of target reserves established in the last rate study.



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## **SCHEDULE C: CAPITAL/REPAIRS & MAINTENANCE**

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

**Lines 18-23 Grant Funding** – Lines 18 to 23 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 19 – Goat Mountain Replacement Well** Agency awarded Agreement No. 4600013807 for \$500,000 to construct a new well with an approximate capacity of 175 gallons per minute. The well will be completed in FY 26/27, exhausting all grant funds allocated.

**Line 20 – Grant Funded PI/C Project AND Hi-Desert Water District Emergency Intertie No. 2** – Agency awarded Agreement No. D2102065/Project No. 3610009-002C for \$11,000,000 (minus the B1/B2 Storage Tank Project of \$739,000 in line 20) and Grant Agreement No. 4600014979 for \$675,000. These funds are to construct consolidation pipelines, transmission pipelines, two pump stations and an emergency water supply intertie with Hi-Desert Water District.

**Line 21 – Water Storage Tank Recoating (B1, B2)** A Public Works project to recoat and rehabilitate two reservoirs, which was awarded for construction in FY 25/26. Funding for this project is \$739,000, which is part of the grant Agreement No. D2102065 summarized in Line 18. This project will be completed in FY25/26.

**Line 22 USDA Loan Proceeds** – Includes estimated debt funding from USDA to be used on eligible projects in line with the FY 25/26 rate study. The rate study assumed a total loan of \$2M with proceeds utilized between FY27-FY29.

**Line 23 Total Grant/Debt Funding** – Total grant and debt funding directed towards the Capital project program.

**Line 24 Total Capital Expenses Funded by Reserves** – This represents the total capital expense to be paid out of Agency reserves, which is shown on Line 72 of Schedule B.



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## SCHEDULE D: PERSONNEL COSTS

This schedule lists the details of salaries and wages, employee benefits, payroll taxes and worker's compensation. Major assumptions include:

**Line 2 Operations Compensation** is increasing due to:

- Merit increases averaging 2.5%.
- A Cost-of-Living Adjustment (COLA) of 2.8%
- Maintaining five operations employees at full staffing for the fiscal year

**Line 3 Administration Compensation** includes one accounting tech, district engineer, and vacant admin/finance position. Budget for FY 26/27 is increasing due to:

- A Cost-of-Living Adjustment (COLA) of 2.8%
- Assumed filling of vacant accounting tech/customer service representative position.
- Addition of District engineer during FY 25/26

**Line 8 Employee Benefits 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. Fiscal Year premium increase is projected at 10%. Budget based on actual needs of each employee assessed at budget time. Vacancies are budgeted at highest allowable cost.

**Line 9 CalPERS UAL Payment (Required)** includes required contributions for the unfunded actuarial liability (UAL). This amount is set by CalPERS on an annual basis based on the estimated unfunded pension liability attributed to the District. CalPERS offers a monthly payment option or provides a discount for full payment in July of each year. The District historically pays in full to utilize the estimated 3.24% discount each year, which the budget reflects.

**Line 10 CalPERS Pension Payments** rates are decreasing as of 7/1/2026 to 17.34% of base salary for Classic members (from 17.39%), and 7.93% for Public Employee Pension Reform Act (PEPRA) employees (from 7.96%), which are generally employees hired after January 1, 2013. District employees contribute the full Employee Contribution. Budget for FY 26 is increasing from projected ending balance due assumed full staff in FY26/27 budget.

**Line 11 Social Security and Payroll Taxes** includes costs for FICA, Medicare, Employee Training Tax (ETT), and State Unemployment Insurance (SUI).

**Line 12 Worker's Compensation Insurance** FY 26/27 is budgeted based on insurance rates applied to budgeted District salaries.



**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).

## California

### PROPERTY TAX INFORMATION



*"Any local agency that provides water or sewer service may impose a standby charge on all or part of the properties within the district."*

[www.californiataxdata.com](http://www.californiataxdata.com)

100 Pacifica, Suite 470  
Irvine, California 92618  
Tel 949-789-0660  
Fax 949-788-0280

# What is a Standby Charge?

## Background:

The Uniform Standby Charge Procedures Act authorizes any local agency that provides water or sewer services to impose a standby charge in connection with the provision of that service. A standby charge is essentially an assessment that is charged to unimproved properties to ensure that adequate water or sewer service will be available for that parcel when needed. Standby charges normally appear on property tax bills, although they may be billed directly by the local agency.

## What Properties are Subject to a Standby Charge?

Normally standby charges are assessed on undeveloped properties that currently are not using the services. These standby charges provide equity between existing ratepayers and future customers by spreading the cost to maintain water and sewer systems to owners of unimproved property who may eventually develop. However, standby charges may also be imposed on developed properties as well to finance water and sewer service expansions, recycling projects and conservation programs.

## Who Authorizes the Standby Charge?

Standby charges must be authorized each year for collection on the county property tax bills and are subject to public notice and hearing requirements. For ongoing standby charges, if more than 40% of property owners protest, the charge must be put on hold until the following year, or put out to a vote of affected property owners.

## Special Requirements for New or Increased Charges

Prior to imposing a new standby charge, or increasing the amount or the properties affected by an existing charge, the agency is required to give written notice to all affected property owners prior to the public hearing and include a ballot for voting. A majority vote of the affected property owners is required to approve the standby charge or the rate increase.

Alternatively, the agency may put the vote out to the electorate residing in that area at its option. In that case, a two-thirds vote is required to apply the charge.

## How is the Annual Charge Determined?

The charge may be imposed on an area, frontage, or parcel basis, or a combination of these. The formula will be established by an engineer and be specified in original documents on file at the agency.

## How Long Will the Charge Continue?

As long as it continues to be authorized each year, standby charges normally are assessed every year on unimproved properties. Once the property is developed, the charge will cease, and normal service rates will apply. Or, if developed properties are assessed a standby charge to finance growth or special projects, the standby charge normally continues until the project is fully funded.



**RESOLUTION NO. 26R-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 2026/27 (TAX YEAR 2026)  
AND  
AUTHORIZING THE PLACEMENT OF PROPERTY LIENS ON THE SECURED TAX ROLLS OF  
SAN BERNARDINO COUNTY FOR COLLECTION OF STAND-BY AND AVAILABILITY FEES  
WITHIN BIGHORN-DESERT VIEW WATER AGENCY**

**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 AS FOLLOWS:**

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. At least 15 days prior to the scheduled Public Hearing on the matter, the General Manager did 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); and
6. The Board of Directors of the Bighorn-Desert View Water Agency resolves that the following properties, identified by Assessor Parcel Number, will be placed on the (2026/27) Secured Property Tax Roll of the County of San Bernardino Tax Collector as authorized by law, including, without limitation, pursuant to Government Code, Section 54984; and
7. That the charges fixed and established herein shall be effective on and after the date of July 1, 2026, and shall be operative during Fiscal Year 2026/27, tax year 2026.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of Bighorn-Desert View Water Agency this XX day of July 2026.

By \_\_\_\_\_  
Rodney Miller-Boyer, President of the Board

Attest,

By \_\_\_\_\_  
Megan Close-Dees, Secretary of the Board

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

**Meeting Date:** June 9, 2026

**To:** Board of Directors

**From:** Jennifer Cusack

**Agenda Item:**

**Subject: POSTING OF NOTICE OF INTENT TO CONSIDER ADOPTION OF RESOLUTION NO. 26-XX ESTABLISHING THE AGENCY'S APPROPRIATION LIMIT FOR FISCAL YEAR 2026/27 AT \$383,406 AT THE JULY 14, 2026 REGULAR BOARD MEETING**

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**SUMMARY**

This is a posting of the Notice of Intent to approve the Agency's Appropriation Limit for this coming fiscal year.

The Agency's is required to calculate and adopt an annual appropriation limit.

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 2026/27. The Appropriation Limit shall be adopted by resolution. Prior its 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 4, 2026 (see attached Appropriation Limit Worksheet).

The calculated Appropriation Limit for Fiscal Year 2026/27 is \$383,406.

The Fiscal Year 2026/27 budget projection for the total general property tax levy is \$328,900, which does not exceed the calculated 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. 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 2026/27 is \$328,900.

The FY 2025/26 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 \$328,900, which does not exceed the calculated 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.

**PRIOR RELEVANT BOARD ACTION(S)**

Annual adoption by resolution in June or July.

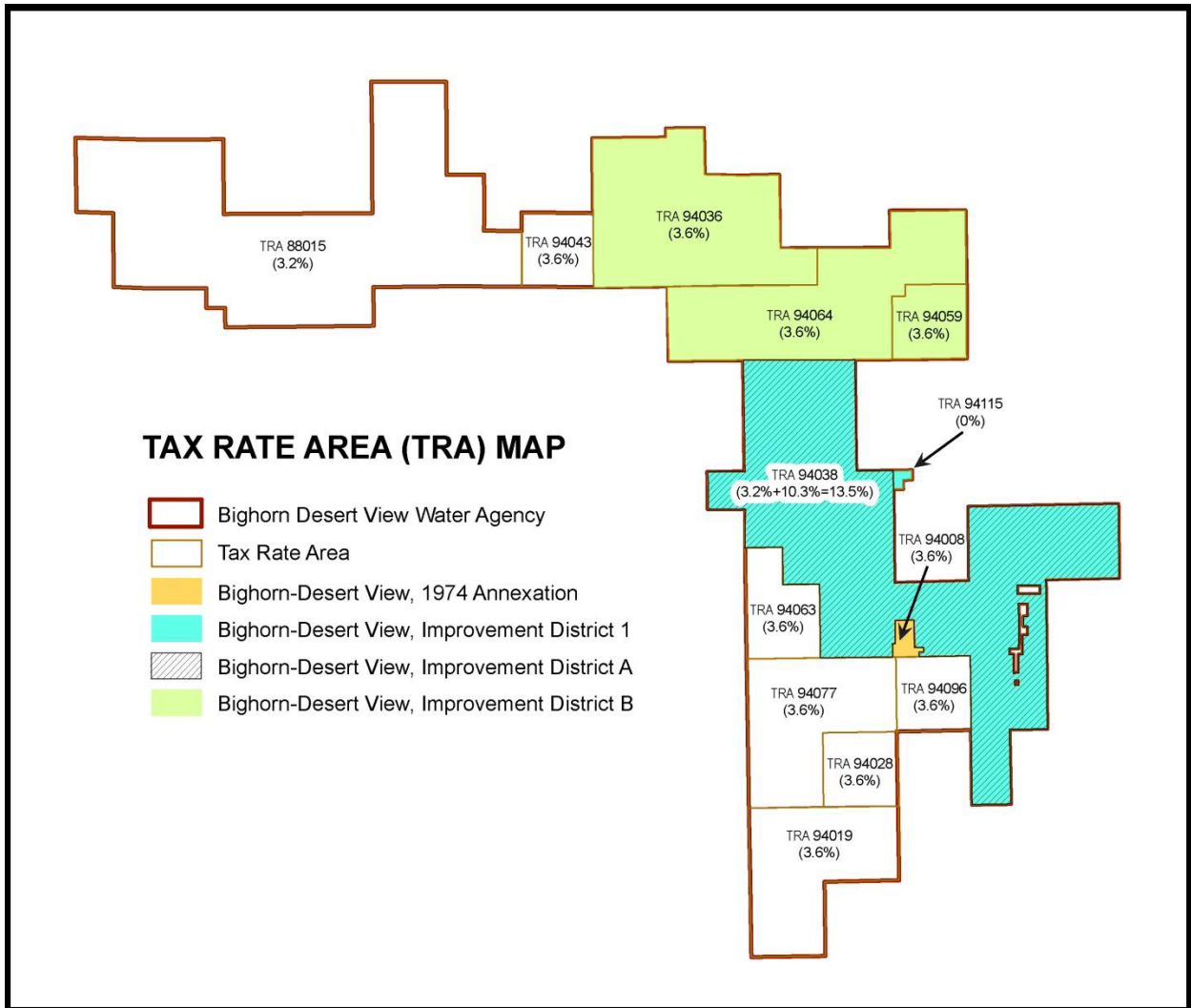
**APPENDIX A – TAX RATE AREAS DEFINED**

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. 26R-XX**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
BIGHORN-DESERT VIEW WATER AGENCY  
ESTABLISHING THE APPROPRIATION LIMIT OF THE AGENCY  
AT \$383,406 FOR THE FISCAL YEAR JULY 1, 2026 – JUNE 30, 2027  
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 4, 2026 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, 2026– June 30, 2027 was calculated at \$383,406; and
2. That the fiscal year 2026/27 budgeted revenue from property taxes is \$328,900, which does not exceed the calculated appropriation limit.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of Bighorn-Desert View Water Agency this 14<sup>th</sup> day of July, 2026.

By \_\_\_\_\_  
Rodney Miller-Boyer, President of the Board

ATTEST:

By \_\_\_\_\_  
Megan Close-Dees, Secretary

**Official Seal**



**Bighorn-Desert View Water Agency  
Fiscal Year 2026-27 Appropriation Limit  
POSTED June 4, 2026**

Previous year limit (corrected for population):		\$365,835.00
Appropriation factor:		1.04803
New limit:		<u>\$383,406</u>
Calculation		
Price factor:	4.95	
Population change:	0.20 %	
Per capita converted to a ratio:	$(4.95+100) / 100 =$	1.0495
Population converted to a ratio:	$(-.14+100) / 100 =$	0.9986
Calculation of factor for FY 2026/27:	1.0495 X	0.9986
		1.048

The Final Fiscal Year 2026/27 Budget includes projections of the General Tax Levy

**2026/27 Tax Levy Budget (Tax Apportionment code WY08)**

Bighorn-Desert View WA 1% Gen. Levy Share (GA01)	\$134,300
Bighorn Imp "A" Area 1% General Levy Share (GA02)	\$128,300
ID Goat Mountain 1% General Levy Share (GA03)	\$66,300
	<u><b>\$328,900</b></u>

Posted June 4, 2026



# 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' REGULAR MEETING MINUTES

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

**MAY 12, 2026  
TIME – 6:00 p.m.**

### CALL TO ORDER

President Miller-Boyer called the meeting to order at 6:00 p.m.

### PLEDGE OF ALLEGIANCE

Led by Director Martinez

### ROLL CALL

Directors present: Rodney Miller-Boyer

William Aldridge

Megan Close-Dees, was present via Zoom due to illness.

Jose Martinez

JoMarie McKenzie

Staff present: Jennifer Cusack, General Manager  
Marina West, Chief Engineer  
Tom Holliman, Engineering Consultant

Public: Following roll call, one (1) member of the public was present

### APPROVAL OF AGENDA

**Motion to approve the agenda as presented.**

**MSC<sup>1</sup> (Martinez / Aldridge) unanimously approved.**

- 1. WELL 14 CONSTRUCTION PROJECT: AUTHORIZE PROFESSIONAL SERVICES AGREEMENT WITH TKE ENGINEERING INC. FOR WELL 14 DESIGN, BIDDING AND CONSTRUCTION MANAGEMENT SERVICES FOR AN AMOUNT NOT TO EXCEED \$798,600.**

Tom Holliman presented a professional services agreement with TKE Engineering for Well 14 design and construction management services with a staff recommendation to approve the agreement and authorize the amount not to exceed \$798,600, which includes a 10% contingency,

to replace Well 3 which has elevated uranium levels. The Agency had decided this well should just retire and be replaced. The goal is for less uranium, like Well No. 8, so treatment will not be necessary in the future. Well No. 3 does not exceed any drinking water standard at this time. The project will involve evaluating two potential well sites. The consultant has been advised that USDA funding has been identified and therefore USDA requirements should be considered across this effort. The task will conclude with a full set of contract specifications so the project could proceed to the bidding phase. The design is expected to be completed by late 2027.

The Board asked questions and discussed the item.

Public Comment:

None

**Motion No. 26-022 - AUTHORIZE PROFESSIONAL SERVICES AGREEMENT WITH TKE ENGINEERING INC. FOR WELL 14 DESIGN, BIDDING AND CONSTRUCTION MANAGEMENT SERVICES FOR AN AMOUNT NOT TO EXCEED \$798,600**

Rodney Miller-Boyer   yes  
William Aldridge       yes  
Megan Close-Dees     yes  
JoMarie McKenzie     yes  
Jose Martinez           yes

**MSC<sup>1</sup> (Martinez / Aldridge) unanimously approved.**

**2. BUDGET 2026/27 WORKSHOP #3**

Scott presented updated fiscal year 2026-27 proposed budget changes, including correction to revenue from service line install fees, basic facility charges, updated property tax estimates, as well as higher fuel expenses. The budget projects an increase of \$3,100 to reserves from the prior draft, with a projected ending cash balance of approximately \$5.2 million, which is \$1.5 million over the minimum reserve targets. Scott announced plans to add a \$50,000 GIS system line item to the June final budget and mentioned potential adjustments to personnel budget due to staffing turnover.

The budget will be brought back to the June 9, 2026 meeting for adoption.

The Board asked questions and discussed the item.

Public Comment:

None

No Motion: Information only

**3. QUARTERLY INVESTMENT REPORT – CALENDAR YEAR 2025 Q4**

Scott Nelson presented details on the Investment Accounts, including PARS 115 Trust, Bank of California and Five Star Bank accounts, and investment accounts with Five Star, Banc of California, LAIF, and California Class. The total cash held by the district was reported as \$5.7 million, with over \$2 million in unencumbered cash available for district spending.

Public Comment: None

The Board asked questions and discussed the item.

No Motion: Information only.

**4. ANNUAL REVIEW OF INVESTMENT POLICY (RESOLUTION NO. R25-06)**

Jennifer Cusack explained the process to review annually the investment policy and as part of that she asked Scott to present the Quarterly Investment Report in the previous agenda item to demonstrate reserves have been managed according to the policy. This is a routine review and there are no changes. The board reviewed the investment policy with no recommended changes from legal counsel.

Public Comment: None

The Board asked questions and discussed the item.

No Motion: Information only.

**5. ADOPT RESOLUTION NO. R26-03 AUTHORIZING A 2.8% COST-OF-LIVING PERCENTAGE ADJUSTMENT FOR STAFF EXCLUDING THE GENERAL MANAGER AND DISTRICT ENGINEER, AMENDING APPENDIX C – RANGE AND STEP SCALE AND INCORPORATE BY REFERENCE TO THE EMPLOYEE HANDBOOK**

Jennifer Cusack presented the resolution for adoption, as the board had discussed the item at the last board meeting with a recommendation to bring it back for consideration. There were no questions from the board as this item was discussed last month at the regular board meeting and the Board had agreed to bring it forward as a resolution for adoption.

Public Comment: None.

The Board asked questions and discussed the item.

**Motion No. 26-023 – approve Resolution No. R-26-03 AUTHORIZING A 2.8% COST-OF-LIVING PERCENTAGE ADJUSTMENT FOR STAFF EXCLUDING THE GENERAL MANAGER AND DISTRICT ENGINEER, AMENDING APPENDIX C – RANGE AND STEP SCALE AND INCORPORATE BY REFERENCE TO THE EMPLOYEE HANDBOOK.**

Jose Martinez            yes  
Megan Close-Dees    yes  
William Aldridge      yes  
Rodney Miller-Boyer yes  
JoMarie McKenzie    yes

**MSC<sup>1</sup> (Aldridge / Martinez) unanimously approved.**

**6. ADOPT RESOLUTION NO. R26-04 DECLARING SUPPORT FOR THE SAN BERNARDINO COUNTY SPECIAL TAX MEASURE TO INCREASE FUNDING FOR ROAD MAINTENANCE IN LANDERS.**

Vice President Aldridge raised concerns about the road and potential liability supporting a roads measure. Director Martinez expressed support for the item but acknowledged the need for legal review. Jennifer Cusack suggested the board adopt the resolution pending legal review.

Public Comment:

A member of the public spoke in favor of the Board supporting the road measure.

The Board asked questions and discussed the item.

**Motion No. 26-024 – Motion to approve the resolution pending legal review and direct the General Manager to speak on behalf of the agency at the Board of Supervisor’s meeting.**

William Aldridge - yes  
Megan Close-Dees - yes  
JoMarie McKenzie - yes  
Jose Martinez - yes  
Rodney Miller-Boyer - yes

**MSC<sup>1</sup> (Martinez / Aldridge) unanimously approved.**

- 7. CONSENT CALENDAR** - 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 14, 2026 Regular Meeting
    - 2. May 2, 2026 Annual Workshop Special Meeting
  - b.** Financial Statements

1. Balance Sheet(s) – March 2026
2. Budget Sheet(s) – March 2026
- c. Receive and File Disbursements – April 2026
- d. Service Order Report – February – March 2026
- e. BDV Production Report – April 2026
- f. Goat Mountain Production Report – April 2026
- g. Resolution No. 26R-05 Amending Signers for Local Agency Investment Fund (LAIF)
- h. Receive and File Committee Meeting Minutes
  1. Planning/Legislative/Engineering/Grants Standing Committee
    - No minutes from past meeting to approve.
    - Next Meeting June 16, 2026 at 4 p.m.
  2. Finance/Public Relations/Education/Personnel Standing Committee
    - No minutes from past meeting to approve.
    - Next Meeting May 19, 2026 at 4 p.m.

**Public Comment:**

None

**Motion No. 26-025 – approve the consent calendar items a through h as presented.**

Rodney Miller-Boyer   yes  
William Aldridge       yes  
Megan Close-Dees     yes  
JoMarie McKenzie     yes  
Jose Martinez          yes

**MSC<sup>1</sup> (Aldridge / Martinez) unanimously approved.**

**8. MATTERS REMOVED FROM CONSENT CALENDAR**

None

**9. PUBLIC COMMENT**

None

**10. ITEMS FOR NEXT OR FUTURE AGENDA**

Director Martinez asked for a future discussion item on income opportunities.

Director McKenzie requested project updates and a detailed timeline of project related activities.

**11. VERBAL REPORTS – Including Reports on Courses/Conferences/Meetings.**

- a. General Manager’s Report
  - Jennifer Cusack reported on the recruitment to fill two vacancies, one in customer service and the other in the field.

She also shared the committee meetings are starting back up, and the next meeting will be the FPREP Committee on May 19, 2026, at 4 p.m.

b. Chief Engineer's Report

Marina West reported on the PIC project, easements, County permits, Streambed alteration permit, grant funding and the western Joshua tree permit process.

Marina also shared information about the BIA Water Conference in August.

c. Directors' Reports

Director Aldridge reported on mandatory training he completed for Anti-Harassment and Defensive Driving.

Director Martinez reported on mandatory SB 827 Financial Training he completed and the Landers Homestead Valley Association Meeting he attended on May 11, 2026.

Director McKenzie report on May Landers Homestead Valley Association Meeting she attended and the April ASBCSD Meeting monthly dinner meeting and presentation focused on utilizing Artificial Intelligence in the workplace.

Director Miller-Boyer reported on the May Landers Homestead Valley Association meeting he attended and the April ASBCSD Meeting monthly dinner meeting and presentation focused on utilizing Artificial Intelligence in the workplace.

**12. ADJOURNMENT**

**President Miller-Boyer adjourned the meeting at 7:51 p.m.**

Approved by:

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Megan Close-Dees, Secretary of the Board

**MSC<sup>1</sup> – Motion made, seconded and carried.**

**Official Seal**

General Ledger

Balance Sheet

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315

Yucca Valley, CA 92284-1440

User: jcsack  
 Printed: 06/03/2026 - 2:02PM  
 Fund: All  
 Period: 11  
 Fiscal Year: 2026

Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	
01-00-131250 - BANC OF CALIFORNIA (PWB)	340,867.00
01-00-131300 - CASH DRAWERS BASE FUND	750.00
01-00-131350 - FIVE STAR BANK	(33,761.85)
01-00-134000 - PETTY CASH FUND	800.00
Total CASH & CASH EQUIVALENTS:	308,655.15
INVESTMENTS	
01-00-131251 - BANCofCA High Yield Savings	1,074,614.26
01-00-131255 - FIVE STAR BANK MONEY MARKET	708,733.57
01-00-132000 - PARS IRS 115 TRUST	293,043.48
01-00-133030 - LAIF - CASH ACCOUNT	17,474.07
01-00-133111 - CALIFORNIA CLASS	3,407,215.05
Total INVESTMENTS:	5,501,080.43
ACCOUNTS RECEIVABLE - WATER	
01-00-137100 - A/R WATER	281,274.42
01-00-137130 - A/R WATER UNBILLED FYE	105,471.43
01-00-139544 - 2017-18 LIEN-DQ WATER \$32,464	136.89
01-00-139546 - 2019-20 LIEN-DQ WATER \$35,381	2,646.21
01-00-139547 - 2020-21 LIEN-DQ WATER \$54,761	10,337.88
01-00-139548 - 2021-22 LIEN-DQ WATER \$84,795	22,816.90
01-00-139549 - 2022-23 LIEN-DQ WATER \$46,814	21,111.92
01-00-139550 - 2023-24 LIEN-DQ WATER \$49,919	19,607.99
01-00-139551 - 2024-25 LIEN-DQ WATER \$56,440	35,778.37
01-00-139900 - ALLOW. FOR BAD DEBTS-H2O LIENS	(1,500.00)
Total ACCOUNTS RECEIVABLE - WATER:	497,682.01
ACCOUNTS RECEIVABLE - OTHER	
01-00-136000 - A/R OTHER (Non-UB AR)	0.00
01-00-136500 - INTEREST RECEIVABLE	0.00
01-00-137112 - 2017 IDGM STBY A/R (\$10,353)	1,763.54
01-00-137114 - 2019 IDGM STBY A/R (\$10,349)	1,113.35
01-00-137115 - 2020 IDGM STBY A/R (\$8,860)	2,225.95
01-00-137116 - 2021 IDGM STBY A/R (\$8,680)	1,746.00
01-00-137117 - 2022 IDGM STBY A/R (\$9,037)	2,675.70
01-00-137118 - 2023 IDGM STBY A/R (\$8,228)	4,017.30
01-00-137119 - 2024 IDGM STBY A/R (\$8,869)	5,425.60
01-00-138000 - A/R PROPERTY TAXES	0.00
01-00-138030 - ACCRUED RECEIVABLE	0.00
01-00-139000 - A/R CUSTOMER PROJECTS	0.00
01-00-139608 - DUE FROM DACI-METER REPLACEMEN	89,415.60
01-00-139609 - DUE FROM STRATEGIC PARTNERS	0.00
01-00-139610 - DUE FROM GM WELL (Well 13)	0.00

Fund ALFRE

Account Type	Amount
01-00-139611 - DUE FROM PROP 1/RND 2- HDWD	0.00
01-00-139612 - DUE FROM PI/C PIPE/CONSOLIDATI	(0.45)
01-00-139901 - ALLOWANCE BAD DEBT - STANDBY	(5,000.00)
Total ACCOUNTS RECEIVABLE - OTHER:	103,382.59
<b>INVENTORY</b>	
01-00-143010 - INVENTORY-WATER SYSTEM PARTS	117,282.65
01-00-143011 - INVENTORY- AMES WATER	548,210.00
01-00-143012 - INVENTORY CLEARING	0.00
Total INVENTORY:	665,492.65
<b>PREPAID EXPENSES</b>	
01-00-144010 - PREPAYMENTS W/C INS	22,284.63
01-00-144020 - PREPAYMENTS PL & PD LIAB INS	105,963.78
01-00-144025 - PREPAID EXPENSES	30,439.58
01-00-144035 - PREPAY CalPERS UAL	17,364.75
Total PREPAID EXPENSES:	176,052.74
<b>FIXED ASSETS</b>	
01-00-111300 - FA ORGANIZATION	336,271.36
01-00-111301 - A/D ORGANIZATION	(243,498.38)
01-00-111350 - FA LAND	107,132.53
01-00-111400 - FA BUILDINGS	327,592.81
01-00-111401 - A/D BUILDINGS	(300,259.47)
01-00-111500 - FA YARDS	56,330.15
01-00-111501 - A/D YARDS	(50,800.90)
01-00-111600 - FA FUEL TANKS	18,942.68
01-00-111601 - A/D FUEL TANK	(18,425.73)
01-00-111700 - FA WATER SYSTEM	10,169,557.71
01-00-111701 - A/D WATER SYSTEM	(7,712,909.75)
01-00-111800 - FA SHOP EQUIPMENT	29,960.60
01-00-111801 - A/D SHOP EQUIPMENT	(28,781.14)
01-00-111810 - FA MOBILE EQUIPMENT	916,751.49
01-00-111811 - A/D MOBILE EQUIPMENT	(650,292.18)
01-00-111900 - FA OFFICE EQUIPMENT	182,242.50
01-00-111901 - A/D OFFICE EQUIPMENT	(182,242.55)
Total FIXED ASSETS:	2,957,571.73
<b>LEASE OF EQUIPMENT (LT)</b>	
01-00-160200 - LEASE OF EQUIPMENT (LT)	13,099.95
01-00-160999 - ACCUM. AMORTIZATION-EQUIPMENT	(10,189.06)
Total LEASE OF EQUIPMENT (LT):	2,910.89
<b>CONSTRUCTION IN PROGRESS</b>	
01-00-120051 - CIP - MISC	2,437,174.93
Total CONSTRUCTION IN PROGRESS:	2,437,174.93
<b>PENSION DEFERRED OUTFLOWS</b>	
01-00-120600 - PENSION DEFERRED OUTFLOWS	0.00
Total PENSION DEFERRED OUTFLOWS:	0.00
<b>NET PENSION LIABILITY-AUDIT</b>	
01-00-223100 - NET PENSION LIABILITY	(714,589.00)
Total NET PENSION LIABILITY-AUDIT:	(714,589.00)
<b>DEFERR INFLOWS OF RESOUR-AUDIT</b>	
01-00-225000 - DIR - PENSION RELATED	(52,787.00)
Total DEFERR INFLOWS OF RESOUR-AUDIT:	(52,787.00)
Total Assets:	11,882,627.12

Liabilities

Fund ALFRE

Account Type	Amount
<b>ACCOUNTS PAYABLE</b>	
01-00-225200 - ACCRUED INTEREST PAYABLE	0.00
01-00-225300 - ACCRUED EXPENSES	142,045.63
01-00-227000 - ACCOUNTS PAYABLE	27,922.61
01-00-227001 - AP PROP 1 ACC.EXP.	0.00
01-00-227011 - RETENTION ABUNDANT WATER WELL	0.00
Total ACCOUNTS PAYABLE:	169,968.24
<b>LEASE LIABILITY-EQUIPMENT (ST)</b>	
01-00-260100 - LEASE LIABILITY-EQUIPMENT (ST)	0.00
Total LEASE LIABILITY-EQUIPMENT (ST):	0.00
<b>LEASE LIABILITY-EQUIPMENT (LT)</b>	
01-00-260200 - LEASE LIABILITY-EQUIPMENT (LT)	3,091.70
Total LEASE LIABILITY-EQUIPMENT (LT):	3,091.70
<b>ACCRUED PAYROLL</b>	
01-00-229000 - ACCRUED PAYROLL LIABILITIES	57,314.52
01-00-229010 - GARNISHMENT WITHHOLDING	0.00
01-00-229100 - ACCRUED EMP COMP BALANCES	211,418.75
Total ACCRUED PAYROLL:	268,733.27
<b>ACCRUED PR LIABILITIES</b>	
01-00-229001 - FEDERAL PR TAX PAYABLE	(5,520.37)
01-00-229002 - STATE PR TAX PAYABLE	(2,089.15)
01-00-229003 - MEDICAL INSURANCE PAYABLE	2,803.26
01-00-229004 - 3RD PARTY INS PLAN PAYABLE	0.00
01-00-229005 - CALPERS PAYABLE	(6,530.89)
01-00-229006 - CALPERS SPEC COMP-UNIFORM ALL	(16.39)
01-00-229007 - BOARD DIRECT DEPOSIT PR	0.00
Total ACCRUED PR LIABILITIES:	(11,353.54)
<b>CUSTOMER DEPOSITS</b>	
01-00-226000 - CUSTOMER DEPOSITS	164,826.86
01-00-226005 - UNEARN REV-UB ACCT CREDITS	0.00
01-00-226007 - ANNEX 0631-071-29 (NAPA@ALTA)	0.00
Total CUSTOMER DEPOSITS:	164,826.86
<b>BLUEFIN CC FEES</b>	
01-00-226001 - BLUEFIN/SB CC FEES thru PORTAL	(14,377.05)
Total BLUEFIN CC FEES:	(14,377.05)
<b>DEFER OUTFLOWS OF RESOU-AUDIT</b>	
01-00-151000 - DOR - PENSION CONTRIB-AUDIT	(144,706.00)
01-00-153000 - DOR - PENSION RELATED-AUDIT	(190,355.00)
01-00-225001 - DEFERRED INFLOW-ADD'L DEFERRAL	0.00
Total DEFER OUTFLOWS OF RESOU-AUDIT:	(335,061.00)
<b>PENSION DEFERRED INFLOW-AUDIT</b>	
01-00-223110 - PENSION DEFERRED INFLOWS	0.00
Total PENSION DEFERRED INFLOW-AUDIT:	0.00
Total Liabilities:	245,828.48
<b>Fund Balance</b>	
<b>FUND BALANCE</b>	
01-00-301090 - CONTRIBUTED CAPITAL/HUD	0.00
01-00-301110 - FMHA GRANTS	0.00
01-00-310000 - FUND BALANCE	10,236,558.97
01-00-310010 - FUND BALANCE FEMA & OES	0.00
Total FUND BALANCE:	10,236,558.97

Fund ALFRE

Account Type	Amount
Total Fund Balance:	10,236,558.97
Total Liabilities and Fund Balance:	10,482,387.45
Total Retained Earnings:	1,400,239.67
Total Fund Balance and Retained Earnings:	11,636,798.64
Total Liabilities, Fund Balance, and Retained Earnings:	11,882,627.12
Totals for Fund 01 - General Fund:	0.00

# General Ledger

## Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315

Yucca Valley, CA 92284-1440

### Budget Status

User: jcusack  
 Printed: 6/3/2026 - 2:08 PM  
 Period: 1 to 10, 2026

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	2,700.00	13,425.00	13,425.00	-10,725.00	0.00	-10,725.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	15,200.00	78,425.00	78,425.00	-63,225.00	0.00	-63,225.00	0.00
01-00-410015	AG CONS TIER 1	5,500.00	2,207.12	2,207.12	3,292.88	0.00	3,292.88	59.87
01-00-410016	AG CONS TIER 2	5,400.00	204.56	204.56	5,195.44	0.00	5,195.44	96.21
01-00-410020	BULK CONS TIER 1	71,800.00	59,545.31	59,545.31	12,254.69	0.00	12,254.69	17.07
01-00-410030	COMMERCIAL/INST CONS TIER	17,200.00	10,284.17	10,284.17	6,915.83	0.00	6,915.83	40.21
01-00-411000	INCOME METERED WATER	486,000.00	416,515.97	416,515.97	69,484.03	0.00	69,484.03	14.30
01-00-411001	RES CONS TIER 2	306,700.00	187,670.74	187,670.74	119,029.26	0.00	119,029.26	38.81
01-00-412000	GOAT MTN STANDBY INCOME	63,900.00	47,785.20	47,785.20	16,114.80	0.00	16,114.80	25.22
01-00-413000	BASIC SERVICE CHARGE	1,197,500.00	972,013.36	972,013.36	225,486.64	0.00	225,486.64	18.83
01-00-413001	FIRE BSC	9,300.00	8,694.13	8,694.13	605.87	0.00	605.87	6.51
01-00-414000	INCOME JV BULK WATER SALE	3,800.00	2,329.25	2,329.25	1,470.75	0.00	1,470.75	38.70
01-00-417000	INCOME OTHER (OPERATING)	66,900.00	59,977.80	59,977.80	6,922.20	0.00	6,922.20	10.35
01-00-419000	AMES BASIN WATER TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	2,251,900.00	1,859,077.61	1,859,077.61	392,822.39	0.00	392,822.39	17.44
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	122,400.00	120,298.83	120,298.83	2,101.17	0.00	2,101.17	1.72
01-00-491010	DA01 DEBT SRVC IMP1 (BH BON	0.00	86.22	86.22	-86.22	0.00	-86.22	0.00
01-00-491020	GA01 GENERAL TAX LEVY (BVI	117,100.00	115,180.99	115,180.99	1,919.01	0.00	1,919.01	1.64
01-00-491040	GA03 ID GM GEN TAX LEVY	60,200.00	60,223.17	60,223.17	-23.17	0.00	-23.17	0.00
01-00-492000	INTEREST INCOME	177,800.00	146,225.38	146,225.38	31,574.62	0.00	31,574.62	17.76
01-00-496000	INCOME OTHER (NON OPERATI	21,300.00	15,663.13	15,663.13	5,636.87	0.00	5,636.87	26.46
01-00-499901	GM WELL REV ACCT	0.00	25,619.31	25,619.31	-25,619.31	0.00	-25,619.31	0.00
01-00-499902	PI/C REV. ACCT.	0.00	1,158,220.72	1,158,220.72	-1,158,220.72	0.00	-1,158,220.72	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	0.00	0.00	0.00	0.00	0.00
01-00-499999	AWAC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	498,800.00	1,641,517.75	1,641,517.75	-1,142,717.75	0.00	-1,142,717.75	0.00
	Revenue Sub Totals:	2,750,700.00	3,500,595.36	3,500,595.36	-749,895.36	0.00	-749,895.36	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E25	NON-OPERATING EXPENSE							
01-00-562000	OFFICE EQUIPMENT EXPENSE	14,100.00	43,035.88	43,035.88	-28,935.88	0.00	-28,935.88	0.00
01-00-563000	CUSTOMER RELATIONS	3,200.00	2,083.35	2,083.35	1,116.65	0.00	1,116.65	34.90
01-00-564000	OTHER ADMINISTRATIVE EXPE	14,400.00	6,105.91	6,105.91	8,294.09	0.00	8,294.09	57.60
01-00-571000	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	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	1,097.58	1,097.58	-597.58	0.00	-597.58	0.00
01-00-593999	PRIOR YEARS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-594000	GAIN (LOSS) ASSET DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-594001	INVESTMENT GAIN/LOSS	0.00	-13,162.98	-13,162.98	13,162.98	0.00	13,162.98	0.00
	E25 Sub Totals:	33,200.00	39,159.74	39,159.74	-5,959.74	0.00	-5,959.74	0.00
	Expense Sub Totals:	33,200.00	39,159.74	39,159.74	-5,959.74	0.00	-5,959.74	0.00
	Dept 00 Sub Totals:	-2,717,500.00	-3,461,435.62	-3,461,435.62	743,935.62	0.00		
Dept 01-01	Administration							
E15	ADMINISTRATIVE EXPENSE							
01-01-560030	ADMINISTRATIVE COMPENSAT	521,100.00	319,238.34	319,238.34	201,861.66	0.00	201,861.66	38.74
01-01-560035	GM COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560040	CHIEF ENGINEER COMPENSATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560060	CONTRACTUAL SERV-AUDITOF	18,900.00	17,428.00	17,428.00	1,472.00	0.00	1,472.00	7.79
01-01-560070	CONTRACTUAL SERV-LEGAL	40,000.00	55,301.00	55,301.00	-15,301.00	0.00	-15,301.00	0.00
01-01-560075	LEGISLATIVE AFFAIRS CWSA	15,000.00	13,116.32	13,116.32	1,883.68	0.00	1,883.68	12.56
01-01-560080	CaIPERS CONTRIBUTION	161,700.00	121,333.95	121,333.95	40,366.05	0.00	40,366.05	24.96
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	24,000.00	17,157.16	17,157.16	6,842.84	0.00	6,842.84	28.51
01-01-560110	TELEPHONE/FAX/INTERNET/WI	9,000.00	7,900.46	7,900.46	1,099.54	0.00	1,099.54	12.22
01-01-560120	MAILING EXPENSE	1,900.00	766.70	766.70	1,133.30	0.00	1,133.30	59.65
01-01-560140	CONTRACTUAL SERV - OTHER	150,000.00	112,134.13	112,134.13	37,865.87	0.00	37,865.87	25.24
01-01-560160	PROPERTY/LIABILITY EXPENSE	102,000.00	77,093.73	77,093.73	24,906.27	0.00	24,906.27	24.42
01-01-560170	WORKERS COMP EXPENSE	18,300.00	11,362.03	11,362.03	6,937.97	0.00	6,937.97	37.91
01-01-560180	DUES & SUBSCRIPTIONS	21,100.00	25,228.52	25,228.52	-4,128.52	0.00	-4,128.52	0.00
01-01-560200	POWER/PROPANE OFFICES & Y	11,700.00	8,561.26	8,561.26	3,138.74	0.00	3,138.74	26.83
01-01-560220	BAD DEBT EXPENSE	1,500.00	2,145.76	2,145.76	-645.76	0.00	-645.76	0.00
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	12,200.00	7,215.16	7,215.16	4,984.84	0.00	4,984.84	40.86
01-01-561000	EMPLOYEE BENEFITS INSURAN	229,300.00	156,390.00	156,390.00	72,910.00	0.00	72,910.00	31.80
01-01-561100	EMPLOYEE EDUCATION/TRAIN	5,700.00	1,789.70	1,789.70	3,910.30	0.00	3,910.30	68.60
01-01-561500	PAYROLL FRINGE EXP TO PROJ	179,100.00	-21,914.58	-21,914.58	201,014.58	0.00	201,014.58	112.24

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
	E15 Sub Totals:	1,524,000.00	932,247.64	932,247.64	591,752.36	0.00	591,752.36	38.83
E25	NON-OPERATING EXPENSE							
01-01-564001	PARS TRUST EXPENSES	0.00	1,280.19	1,280.19	-1,280.19	0.00	-1,280.19	0.00
	E25 Sub Totals:	0.00	1,280.19	1,280.19	-1,280.19	0.00	-1,280.19	0.00
	Expense Sub Totals:	1,524,000.00	933,527.83	933,527.83	590,472.17	0.00	590,472.17	38.74
	Dept 01 Sub Totals:	1,524,000.00	933,527.83	933,527.83	590,472.17	0.00		
Dept 01-05	Operations							
E05	OPERATIONS EXPENSE							
01-05-541020	OPERATIONS COMPENSATION	498,800.00	386,034.39	386,034.39	112,765.61	0.00	112,765.61	22.61
01-05-541030	UNIFORMS	10,000.00	6,394.42	6,394.42	3,605.58	0.00	3,605.58	36.06
01-05-541060	VEHICLE/TRACTOR/EQUIP EXP	35,000.00	39,063.19	39,063.19	-4,063.19	0.00	-4,063.19	0.00
01-05-541070	VEHICLE EXPENSE-FUEL	49,200.00	25,958.26	25,958.26	23,241.74	0.00	23,241.74	47.24
01-05-541090	FIELD MATERIALS & SUPPLIES	78,800.00	33,319.82	33,319.82	45,480.18	0.00	45,480.18	57.72
01-05-541095	SHRINKAGE	0.00	40.28	40.28	-40.28	0.00	-40.28	0.00
01-05-541110	WATER TESTING	15,000.00	8,700.00	8,700.00	6,300.00	0.00	6,300.00	42.00
01-05-541120	CONTRACTUAL SRV-ENGINEER	100,000.00	60,990.00	60,990.00	39,010.00	0.00	39,010.00	39.01
01-05-541140	WATER SYSTEM REPAIRS	60,000.00	27,339.28	27,339.28	32,660.72	0.00	32,660.72	54.43
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	21,564.97	21,564.97	-6,064.97	0.00	-6,064.97	0.00
01-05-541190	COMMUNICATIONS EXPENSE	7,900.00	6,174.61	6,174.61	1,725.39	0.00	1,725.39	21.84
01-05-541210	DISINFECTION EXPENSE	13,400.00	19,435.40	19,435.40	-6,035.40	0.00	-6,035.40	0.00
01-05-541250	POWER WELLS & PUMPS	148,400.00	115,098.33	115,098.33	33,301.67	0.00	33,301.67	22.44
01-05-541300	OTHER OPERATING EXPENSES	11,600.00	13,683.14	13,683.14	-2,083.14	0.00	-2,083.14	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:	1,044,100.00	763,796.09	763,796.09	280,303.91	0.00	280,303.91	26.85
	Expense Sub Totals:	1,044,100.00	763,796.09	763,796.09	280,303.91	0.00	280,303.91	26.85
	Dept 05 Sub Totals:	1,044,100.00	763,796.09	763,796.09	280,303.91	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 01-09	Directors							
E15	ADMINISTRATIVE EXPENSE							
01-09-560027	DIRECTOR J. BURKHART	1,787.25	1,787.25	1,787.25	0.00	0.00	0.00	0.00
01-09-560028	DIRECTOR McKENZIE	14,000.00	8,803.98	8,803.98	5,196.02	0.00	5,196.02	37.11
01-09-560029	DIRECTOR CLOSE	14,000.00	4,787.73	4,787.73	9,212.27	0.00	9,212.27	65.80
01-09-560032	DIRECTOR ALDRIDGE	14,000.00	8,273.57	8,273.57	5,726.43	0.00	5,726.43	40.90
01-09-560033	DIRECTOR MILLER-BOYER	14,000.00	8,198.20	8,198.20	5,801.80	0.00	5,801.80	41.44
01-09-560034	DIRECTOR MARTINEZ	12,212.75	1,975.38	1,975.38	10,237.37	0.00	10,237.37	83.83
	E15 Sub Totals:	70,000.00	33,826.11	33,826.11	36,173.89	0.00	36,173.89	51.68
	Expense Sub Totals:	70,000.00	33,826.11	33,826.11	36,173.89	0.00	36,173.89	51.68
	Dept 09 Sub Totals:	70,000.00	33,826.11	33,826.11	36,173.89	0.00		
Dept 01-10	CIP							
E15	ADMINISTRATIVE EXPENSE							
01-10-562005	PI/C NON-FIXED ASSET COSTS	0.00	15,607.21	15,607.21	-15,607.21	0.00	-15,607.21	0.00
01-10-562010	GM TRANSITIONAL SUPPORT	30,000.00	25,645.96	25,645.96	4,354.04	0.00	4,354.04	14.51
	E15 Sub Totals:	30,000.00	41,253.17	41,253.17	-11,253.17	0.00	-11,253.17	0.00
E20	CIP EXPENSE							
01-10-056198	LABOR APPLIED TO CIP PROJEC	0.00	229.64	229.64	-229.64	0.00	-229.64	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
01-10-561905	A-BOOSTER STATION CONSTRU	40,000.00	5,140.83	5,140.83	34,859.17	0.00	34,859.17	87.15
01-10-561906	PRV FLOWMETER CONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561918	GMW13 PHASE2 - NON-FIXED A	150,000.00	3,562.50	3,562.50	146,437.50	0.00	146,437.50	97.63
01-10-561919	HDWD#2 INTERTIE @ WINTERS	0.00	245.20	245.20	-245.20	0.00	-245.20	0.00
01-10-561934	HDWD #2 INTERTIE ADMIN NON	0.00	88.41	88.41	-88.41	0.00	-88.41	0.00
01-10-561936	NBS RATE STUDY (non-FA)	40,000.00	43,758.29	43,758.29	-3,758.29	0.00	-3,758.29	0.00
01-10-561937	GM REPLACEMENT WELL (Well	242,000.00	15,001.11	15,001.11	226,998.89	0.00	226,998.89	93.80
01-10-561938	PARS 115 TRUST ACCT	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	-900.00	-900.00	900.00	0.00	900.00	0.00
01-10-561955	OFFICE BUILDING	50,000.00	50.52	50.52	49,949.48	0.00	49,949.48	99.90
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	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
01-10-561975	VEHICLES - MOTOR VEHICLES	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-562004	METER REPLACEMENT (DWR/E	10,000.00	11,228.00	11,228.00	-1,228.00	0.00	-1,228.00	0.00
01-10-562006	PI/C PROJECT- FIXED ASSET CO	6,935,000.00	111,775.15	111,775.15	6,823,224.85	0.00	6,823,224.85	98.39

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-10-562007	B1/B2 TANK REHAB (PI/C Phase4	739,000.00	575.00	575.00	738,425.00	0.00	738,425.00	99.92
01-10-562008	R1 TANK REP DESIGN/ENV/PM (	300,000.00	1,087.50	1,087.50	298,912.50	0.00	298,912.50	99.64
01-10-562009	WELL#14 DESIGN/ENV/PM (FA)	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	100.00
	E20 Sub Totals:	8,821,000.00	191,842.15	191,842.15	8,629,157.85	0.00	8,629,157.85	97.83
	Expense Sub Totals:	8,851,000.00	233,095.32	233,095.32	8,617,904.68	0.00	8,617,904.68	97.37
	Dept 10 Sub Totals:	8,851,000.00	233,095.32	233,095.32	8,617,904.68	0.00		
	Fund Revenue Sub Totals:	2,750,700.00	3,500,595.36	3,500,595.36	-749,895.36	0.00	-749,895.36	0.00
	Fund Expense Sub Totals:	11,522,300.00	2,003,405.09	2,003,405.09	9,518,894.91	0.00	9,518,894.91	82.61
	Fund 01 Sub Totals:	8,771,600.00	-1,497,190.27	-1,497,190.27	10,268,790.27	0.00		
	Revenue Totals:	2,750,700.00	3,500,595.36	3,500,595.36	-749,895.36	0.00	-749,895.36	0.00
	Expense Totals:	11,522,300.00	2,003,405.09	2,003,405.09	9,518,894.91	0.00	9,518,894.91	82.61
	Report Totals:	8,771,600.00	-1,497,190.27	-1,497,190.27	10,268,790.27	0.00		

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**Bighorn Desert View Water Agency**  
**Check Register**

**Check Date Range:** 5/1/2026 thru 5/31/2026

<b>Ck Date</b>	<b>Ck No</b>	<b>Payable To</b>	<b>Void</b>	<b>Check Amt</b>
5/6/2026	0	IRS PAYROLL		25.64
5/6/2026	0	EDD PAYROLL		3.10
5/6/2026	0	CALPERS		38.42
5/6/2026	0	CARDMEMBER SERVICES		4,913.18
5/6/2026	33413	PAYROLL		845.84
5/7/2026	0	IRS PAYROLL		6,142.08
5/7/2026	0	EDD PAYROLL		2,583.12
5/7/2026	0	CALPERS		8,210.65
5/7/2026	33405	PAYROLL		6,684.61
5/7/2026	33406	PAYROLL		2,352.85
5/7/2026	33407	PAYROLL		5,857.58
5/7/2026	33408	PAYROLL		2,991.14
5/7/2026	33409	PAYROLL		2,089.63
5/7/2026	33410	PAYROLL		2,179.84
5/7/2026	33411	PAYROLL		2,863.17
5/7/2026	33412	PAYROLL		4,064.46
5/13/2026	0	COUNTY OF SAN BERNARDINO DEPT PW	VOID	560.00
5/13/2026	2470	AUTOZONEPARTS		1.98
5/13/2026	2471	BEYOND SOFTWARE SOLUTIONS		3,299.90
5/13/2026	2472	CLINICAL LABORATORY OF SB INC.		695.00
5/13/2026	2473	INFOSEND INC.		1,459.97
5/13/2026	2474	OFFICE DEPOT		368.91
5/13/2026	2475	SDRMA		20,738.82
5/13/2026	2476	HOME DEPOT CREDIT SERVICES		2,219.16
5/13/2026	2477	UNDERGROUND SERVICE ALERT OF SO CAL		61.60
5/13/2026	2478	CLEAN AIR TESTING		1,000.00
5/13/2026	2479	SBRK FINANCE HOLDING INC.		631.00
5/13/2026	2480	ORTEGA ASSOCIATES INC.		2,500.00
5/13/2026	2481	ZENITH INSURANCE COMPANY		20,868.00
5/13/2026	2482	QUINN COMPANY		12,726.51
5/13/2026	2483	C.J. BROWN & COMPANY CPAs		225.00
5/13/2026	2484	GENESIS CLEANING SERVICE INC.		1,290.00

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**Bighorn Desert View Water Agency**  
**Check Register**

**Check Date Range:** 5/1/2026 thru 5/31/2026

<b>Ck Date</b>	<b>Ck No</b>	<b>Payable To</b>	<b>Void</b>	<b>Check Amt</b>
5/13/2026	2485	US LBM OPERATING CO. 3009 LLC		47.81
5/13/2026	2486	ORANGE COUNTY WINWATER WORKS		1,821.10
5/13/2026	2487	LAGERLOF LLP		1,275.00
5/13/2026	2488	STARTING LINE ADVISORY		5,756.50
5/13/2026	2489	ILLINOIS TOOL WORKS		3,196.95
5/13/2026	33414	Ariane Bichio		350.00
5/13/2026	33415	LAGERLOF LLP		3,240.00
5/13/2026	33416	SOUTH WEST PUMP & DRILLING INC.		40,351.25
5/13/2026	33417	SPHEROS ENVIRONMENTAL GROUP PARENT INC		224.25
5/13/2026	33418	T.R. HOLLIMAN AND ASSOCIATES INC		4,680.00
5/13/2026	33419	COUNTY OF SAN BERNARDINO DEPT PW		560.00
5/21/2026	0	IRS PAYROLL		573.95
5/21/2026	0	IRS PAYROLL		5,246.20
5/21/2026	0	EDD PAYROLL		2,224.26
5/21/2026	0	CALPERS		7,834.81
5/21/2026	2490	CUSTOMER REFUND		45.57
5/21/2026	2491	CUSTOMER REFUND		79.02
5/21/2026	2492	CUSTOMER REFUND		4.34
5/21/2026	2493	CUSTOMER REFUND		40.48
5/21/2026	2494	CUSTOMER REFUND		49.80
5/21/2026	33420	PAYROLL		5,589.29
5/21/2026	33421	PAYROLL		2,297.85
5/21/2026	33422	PAYROLL		5,802.58
5/21/2026	33423	PAYROLL		2,152.34
5/21/2026	33424	PAYROLL		2,743.22
5/21/2026	33425	PAYROLL		3,765.47
5/21/2026	33426	PAYROLL		2,982.97
5/28/2026	33427	CA RURAL WATER ASSN		25,641.30
5/28/2026	33428	ENGINEERING RESOURCES OF SOUTHERN CA, INC.		4,826.25
5/28/2026	33429	MONUMENT ROW		9,324.63
			<b>Total</b>	<b>263,218.35</b>



To: Jennifer Cusack  
 From: Rosalind Paulino  
 Subject: Service Order Report

**SERVICE ORDER REPORT FOR FISCAL YEAR 2025/26**

UTILITY BILLING SERVICE ORDERS	2025/26	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
After Hours Call Out	24	6	9	10	4	6	7	4	3	4	6			59
Backflow (Misc/Lock-off or Un-Lock)	31	2	2	1	-	2	-	3	2	-	1	-		13
Customer Requested Asst	81	6	9	5	4	6	7	7	8	6	9	1		68
Reported Leaks	59	7	3	6	6	4	4	2	4	3	7	2		48
Destroy Service Line	0	-	-	-	-	-	-	-	-	-	-	1		1
Exchange Meter	300	2	1	2	1	1	1	1	2	4	2			17
Fire Flow Test	19	1	-	5	-	2	2	2	1	1	2	2		18
Hangtag	118	17	17	8	8	5	9	5	5	9	4	5		92
Install New Service	12	-	1	2	1	1	1	-	-	-	-	-		6
Miscellaneous	106	10	14	13	8	6	7	3	5	4	9	3		82
Open New Service (New Owner or Tenant)	152	1	10	4	2	1	2	7	4	4	4	4		43
Pull Meter	2	-	-	-	-	-	1	-	-	1	-	1		3
Reread Meter/Read Meter	267	41	59	30	32	17	21	18	19	21	31	37		326
Tamper	5	1	-	-	-	4	1	-	-	1	1	-		8
Unlock Service	139	11	13	18	24	16	23	14	14	19	13	7		172
Verify Meter Locked	96	11	4	7	7	7	8	11	7	12	6	6		86
<b>TOTAL</b>	<b>1411</b>	<b>116</b>	<b>142</b>	<b>111</b>	<b>97</b>	<b>78</b>	<b>94</b>	<b>77</b>	<b>74</b>	<b>89</b>	<b>95</b>	<b>69</b>	<b>0</b>	<b>1042</b>

UTILITY BILLING INFORMATION	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Active Residential Accounts Billed	13361	1031	1229	1034	1230	1046	1231	1043	1229	1043	1251			11367
Inactive Residential Accounts Billed	1783	164	133	164	132	160	137	164	139	164	150			1507
Active Agricultural Accounts Billed	255	20	12	19	12	13	9	11	8	11	-			115
Inactive Agricultural Accounts Billed	138	7	13	8	13	7	11	7	12	7	-			85
Active Commercial Accounts Billed	116	2	12	2	12	2	12	2	12	2	-			58
Active Bulk Accounts Billed - 1-inch Meter	358	60	-	61	-	62	-	57	-	57	-			297
Active Bulk Accounts Billed - 2-inch Meter	135	10	10	11	10	10	9	11	9	9	9			98
Active Number of JV Cash Sales Accounts	753	66	66	66	66	75	75	74	76	76	78			718
Active Fire Accounts Billed	24	3	1	3	1	3	1	3	1	3	1			20
Active Construction Meter Accounts Billed	15	1	1	1	1	-	-	2	-	-	1			7
<b>TOTAL</b>	<b>17483</b>	<b>1364</b>	<b>1477</b>	<b>1369</b>	<b>1477</b>	<b>1378</b>	<b>1485</b>	<b>1374</b>	<b>1486</b>	<b>1372</b>	<b>1490</b>	<b>0</b>	<b>0</b>	<b>14272</b>

DELINQUENT ACCOUNT BILLING	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts - DQ	3355	277	289	292	292	308	292	315	291	301	320			2977
Agricultural Accounts - DQ	181	14	18	-	14	11	13	13	12	13	-			108
Commercial Accounts - DQ	19	-	-	-	1	1	1	1	1	3	-			8
Bulk Accounts - DQ	57	-	14	1	10	3	8	-	5	-	1			42
<b>TOTAL</b>	<b>3612</b>	<b>291</b>	<b>321</b>	<b>293</b>	<b>317</b>	<b>323</b>	<b>314</b>	<b>329</b>	<b>309</b>	<b>317</b>	<b>321</b>	<b>0</b>	<b>0</b>	<b>3135</b>

LOCK-OFF SERVICE - NON-PAYMENT	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts L/O	239	12	9	12	17	17	28	20	18	19	12	12	24	200
Residential Payment Plans - Initiated	34	1	-	6	1	1	3	-	3	-	1	2		18
Residential Payment Plans - Failed	0	-	1	-	-	1	-	-	-	-	-	-		2
Agricultural Accounts L/O	6	1	-	-	-	-	-	-	1	1	-	-		3
Commercial Account L/O	0	-	-	-	-	-	-	-	-	-	-	-		0
Bulk Accounts L/O	2	1	-	-	-	1	-	1	-	-	-	-		3
<b>TOTAL</b>	<b>281</b>	<b>15</b>	<b>10</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>31</b>	<b>21</b>	<b>22</b>	<b>20</b>	<b>13</b>	<b>14</b>	<b>24</b>	<b>226</b>

OPERATIONS/MAINTENANCE SERVICE ORDERS	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
AirVac Maintenance	66	1	-	-	-	-	-	-	-	-	-	-		1
AirVac Replacement	1	-	-	-	-	-	-	-	-	-	-	-		0
Bulk Stations Maintenance	10	1	-	-	-	-	1	-	-	-	1			3
Flush Deadend/Blowoffs	2	-	-	-	1	-	-	-	-	-	-	-		1
Goat Mountain Mainline Repair	0	-	-	-	-	-	-	-	-	-	-	-		0
Goat Mountain Service Line Replacement	9	-	1	2	-	-	-	1	1	-	-	-		5
Goat Mountain Service Line Repair	4	1	-	2	-	-	-	1	-	-	-	-		4
Hydrant Maint.	1	-	-	-	-	-	1	-	-	-	-	-		1
Pressure Complaint	2	-	1	1	-	2	3	1	-	-	2			10
BDV Mainline Repair	1	-	-	-	-	-	-	-	-	-	-	-		0
BDV Service Line Repair	45	3	6	7	3	6	2	-	2	7	6			42
BDV Service Line Replace	53	5	-	2	3	2	2	-	2	4	9			29
Valve Maintenance	10	-	-	-	-	-	-	-	-	-	-	-		0
Water Quality Issues Customer Reported (taste, Odor, Color)	3	-	1	1	1	-	-	-	-	-	1			4
Well Water Level	4	1	-	-	1	-	-	1	-	-	1			4
<b>TOTAL</b>	<b>211</b>	<b>12</b>	<b>9</b>	<b>15</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>11</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>104</b>

SAFETY TRAINING AND INSPECTIONS	TOTAL	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	25	3	2	2	2	2	2	3	2	2	2			22
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	11	1	1	1	1	1	1	1	1	1	1			10
<b>TOTAL</b>	<b>97</b>	<b>12</b>	<b>7</b>	<b>7</b>	<b>11</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>7</b>	<b>7</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>84</b>
<b>TOTAL</b>	<b>23095</b>	<b>1810</b>	<b>1966</b>	<b>1813</b>	<b>1929</b>	<b>1816</b>	<b>1940</b>	<b>1817</b>	<b>1903</b>	<b>1816</b>	<b>1950</b>	<b>83</b>	<b>24</b>	<b>18863</b>

\*Residential, Agricultural, Commercial, 1inch Bulk merged into one cycle.



DATE: 5/1/2026  
 TO: Board of Directors  
 FROM: Laun Hanson  
 RE: Bighorn-Desert View Production JUNE 2026

	<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>
<b>Well 2</b>	Well is "inactive"					
<b>Well 3</b>	-21,419,780	-160,219,954	207	166	-12903.1	-491.73
<b>Well 4</b>	Well is "inactive"					
<b>Well 6</b>	-3,742,790	-27,996,069	44	80	-10650.5	-85.92
<b>Well 7</b>	-5,607,220	-41,942,006	65	136	-10760.9	-128.72
<b>Well 8</b>	-33,205,200	-248,374,896	343	380	-12057.2	-762.29
<b>Well 9</b>	-47,551,100	-355,682,228	394	440	-15063.6	-1091.62
<b>Well 10</b>	-171,680	-1,284,166	1	92	-19702.7	-3.94
<b>Total</b>	-111,697,770	-835,499,319			-81138	-2564.23

Maximum Day Demand

Date 5/11/2026

Total Production (Gallons) 703718.40

<b>A Boosters</b>	-661,820	-4,950,414	426	150	-193.6	
<b>C Boosters</b>	-26,576,000	-198,788,480	511	175	-6485.6	
<b>Total</b>	-27,237,820	-203,738,894				



DATE: 6/1/2026  
 TO: Board of Directors  
 FROM: Laun Hanson  
 RE: Goat Mountain Production JUNE 2026

	<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>
<b>Well GMW1</b>	-6,114,760	-45,738,405	19	220	-39647.8	-140.38
<b>Well GMW3</b>	-22,194,600	-166,015,608	101	320	-27433.3	-509.52
<b>Total</b>	-28,309,360	-211,754,013			-67081.1	-649.89

Maximum Day Demand

Date 5/11/2026

Total Production (Gallons) 241454.40

<b>GM booster</b>	-21,907,000	-163,864,360	131	222	-20856.3	
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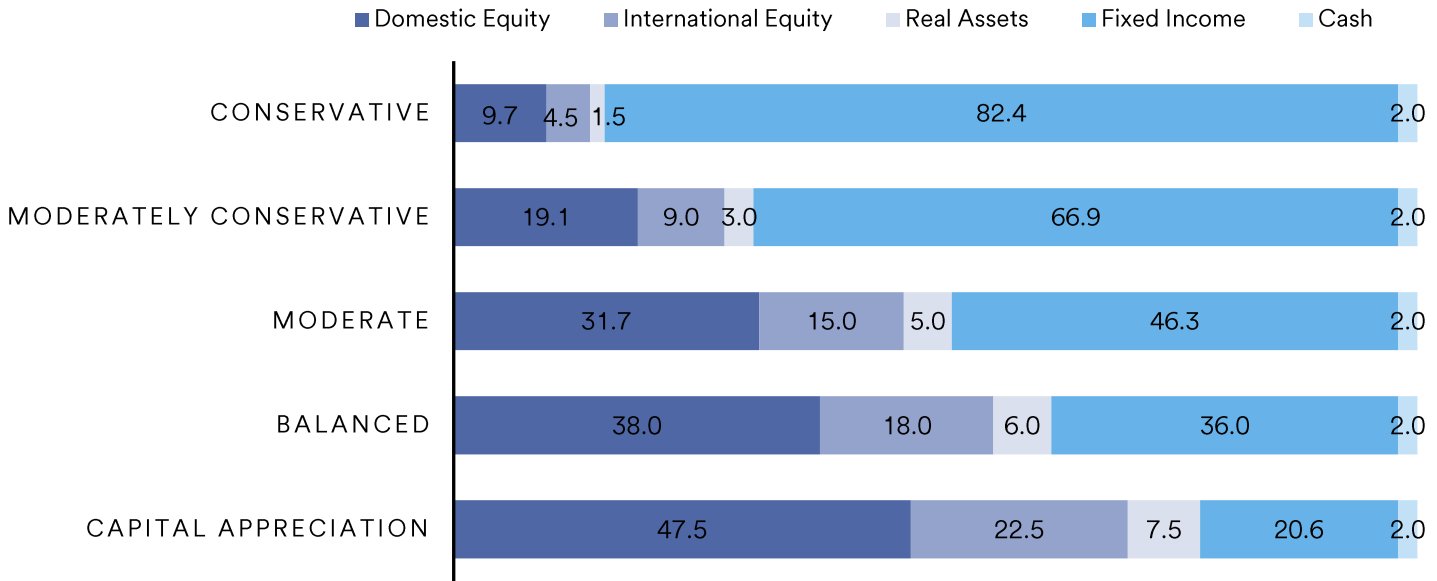
PARS OPEB and Pension Trust Program



Strategy	Asset Class	Strategic Range	Policy	Tactical	Gross Annualized Total Rate of Return						
					Portfolio	1Q26*	YTD	1-Yr	3-Yr	5-Yr	ITD
<b>Conservative</b>	Equity	5-20%	15%	16%	Strategic Blend	-0.25	-0.25	6.61	6.23	2.29	3.55
	Fixed Income	60-95%	83%	82%	Benchmark	-0.32	-0.32	6.58	5.87	2.40	3.42
	Cash	0-20%	2%	2%	Index	-0.17	-0.17	6.89	5.79	2.10	3.54
					Benchmark	-0.32	-0.32	6.58	5.87	2.40	3.59
<b>Moderately Conservative</b>	Equity	20-40%	30%	31%	Strategic Blend	-0.44	-0.44	8.76	7.98	3.53	4.74
	Fixed Income	50-80%	68%	67%	Benchmark	-0.58	-0.58	8.78	7.60	3.55	4.80
	Cash	0-20%	2%	2%	Index	-0.36	-0.36	9.09	7.62	3.39	4.55
					Benchmark	-0.58	-0.58	8.78	7.60	3.55	4.78
<b>Moderate</b>	Equity	40-60%	50%	52%	Strategic Blend	-0.86	-0.86	11.34	10.10	4.92	7.17
	Fixed Income	40-60%	48%	46%	Benchmark	-0.93	-0.93	11.72	10.04	5.28	7.43
	Cash	0-20%	2%	2%	Index	-0.67	-0.67	12.06	10.12	5.18	6.61
					Benchmark	-0.93	-0.93	11.72	10.04	5.28	6.90
<b>Balanced</b>	Equity	50-70%	60%	62%	Strategic Blend	-0.99	-0.99	12.66	11.15	5.69	7.87
	Fixed Income	30-50%	38%	36%	Benchmark	-1.11	-1.11	13.22	11.25	6.09	8.18
	Cash	0-20%	2%	2%	Index	-0.73	-0.73	13.77	11.56	6.10	7.66
					Benchmark	-1.11	-1.11	13.22	11.25	6.09	7.85
<b>Capital Appreciation</b>	Equity	65-85%	75%	77%	Strategic Blend	-1.39	-1.39	14.77	12.89	6.78	7.99
	Fixed Income	10-30%	23%	21%	Benchmark	-1.39	-1.39	15.57	13.08	7.33	8.88
	Cash	0-20%	2%	2%	Index	-1.54	-1.54	15.42	13.07	7.48	9.03
					Benchmark	-1.39	-1.39	15.57	13.08	7.33	9.56

\*Returns for periods under one year are not annualized. Returns are gross of investment management fees and net of fund embedded fees. Please see important disclosures on the following page and your U.S. Bank fee schedule for investment management fees applied to your specific portfolio, as net of fee performance will differ.

Strategy	Portfolio	Gross Calendar Year Returns								
		2025	2024	2023	2022	2021	2020	2019	2018	2017
<b>Conservative</b>	Strategic Blend	8.99	4.54	8.99	-12.51	2.12	8.91	10.47	-1.52	7.06
	Index	9.00	4.25	7.77	-12.06	1.97	8.27	10.34	0.44	N/A
	Blended Benchmark	8.53	4.77	7.82	-10.59	2.24	7.81	10.12	-0.60	5.25
<b>Moderately Conservative</b>	Strategic Blend	10.66	6.61	11.32	-13.32	5.27	10.64	13.64	-2.83	9.44
	Index	10.76	6.67	9.84	-12.92	5.19	9.84	13.44	-2.58	7.96
	Blended Benchmark	10.30	6.79	10.29	-12.35	5.50	9.89	13.55	-1.87	8.13
<b>Moderate</b>	Strategic Blend	12.55	9.48	14.07	-14.61	9.29	12.52	17.70	-4.01	13.38
	Index	12.92	9.99	12.72	-14.02	10.16	11.32	17.51	-4.04	11.31
	Blended Benchmark	12.38	10.03	13.56	-13.74	10.21	12.02	17.66	-3.37	11.66
<b>Balanced</b>	Strategic Blend	13.48	11.04	15.14	-14.89	11.36	13.46	18.61	-4.50	15.22
	Index	14.10	11.86	14.52	-14.95	12.53	12.12	19.62	-5.00	13.38
	Blended Benchmark	13.46	11.61	15.19	-14.58	12.54	13.07	19.78	-4.18	13.54
<b>Capital Appreciation</b>	Strategic Blend	15.50	13.04	17.63	-16.09	14.34	14.62	22.10	-7.94	N/A
	Index	16.15	13.75	16.57	-14.70	16.05	12.17	20.68	-6.45	15.62
	Blended Benchmark	15.40	13.82	17.60	-15.64	15.93	14.37	22.81	-5.53	16.57



**Strategic Blend - Holdings:** Portfolios are invested in a strategic mix of actively managed and passive index-based investment vehicles.

- Baird Aggregate Bond Fund
- Cohen & Steers Institutional Realty Fund
- Columbia Contrarian Core Fund
- Columbia Small Cap Growth Fund
- Dodge Cox Income Fund
- Emerald Growth Fund
- Fidelity International Index Fund
- First American Government Obligations Fund
- Goldman Sachs GQG International Opportunities Fund
- Fidelity Emerging Markets Index Fund
- iShares Core U.S. Aggregate ETF
- Lazard Global Infrastructure Fund

- NYLI CBRE Global Infrastructure Fund
- NYLI MacKay High Yield Corporate Bond Fund
- MFS International Growth Fund
- PGIM Total Return Bond Fund
- PIMCO RAE US Small Cap Fund
- Putnam Core Equity Fund
- Schwab US Large CAP ETF
- Voya Intermediate Bond Fund

**Index - Holdings:** Portfolios are invested in passive index-based investment vehicles.

- Fidelity Total Stock Market Index Fund
- First American Government Obligations Fund
- iShares Core MSCI Total International Stock ETF
- iShares Core US Aggregate Bond ETF
- iShares Global Infrastructure ETF
- iShares Russell 2000 ETF

- SPDR High Yield Bond ETF
- Vanguard Real Estate ETF

For illustrative purposes only and subject to change at PFAM's discretion. Individual portfolio allocations and holdings will vary based on many factors, including each portfolio's specific investment policy and market conditions.

		Benchmark Definitions				
		Conservative	Moderately Conservative	Moderate	Balanced	Capital Appreciation
7/1/2025 - Current:	Russell 3000 Index	9.00%	18.00%	30.00%	36.00%	45.00%
	MSCI AC World ex USA (Net)	4.50%	9.00%	15.00%	18.00%	22.50%
	MSCI US REIT Index	0.75%	1.50%	2.50%	3.00%	3.75%
	MSCI World Core Infra Index (Net)	0.75%	1.50%	2.50%	3.00%	3.75%
	Blmbg. U.S. Aggregate	76.50%	62.50%	44.25%	35.00%	21.25%
	ICE BofA US High Yield Index	6.50%	5.50%	3.75%	3.00%	1.75%
	ICE BofA 3 Month U.S. T-Bill	2.00%	2.00%	2.00%	2.00%	2.00%

## Historical Benchmark Definitions

		Conservative	Moderately Conservative	Moderate	Balanced		Capital Appreciation
10/1/2012 – 6/30/2025:	S&P 500	7.50%	15.50%	26.50%	32.00%	Since Inception:	39.50%
	Russell Mid Cap	1.50%	3.00%	5.00%	6.00%		16.00%
	Russell 2000	2.50%	4.50%	7.50%	9.00%		10.50%
	Wilshire REIT	0.50%	1.00%	1.75%	2.00%		10.25%
	MSCI EM Free (Net USD)	1.00%	2.00%	3.25%	4.00%		7.50%
	MSCI EAFE (Net USD)	2.00%	4.00%	6.00%	7.00%		5.25%
	Bloomberg US Aggregate Bond	52.25%	49.25%	33.50%	27.00%		5.00%
	ICE BofA 1-3 Yr US Corp/Govt	25.75%	14.00%	10.00%	6.75%		3.00%
	ICE BofA US High Yield Master II	2.00%	1.75%	1.50%	1.25%		2.00%
	FTSE 1 Month T-Bill	5.00%	5.00%	5.00%	5.00%		1.00%

**About the Adviser: PFM Asset Management (PFMAM)**

PFM Asset Management is the division of U.S. Bancorp Asset Management, Inc. that provides investment services to the public sector. We have more than 40 years of experience working with public sector clients. Our solutions include local government investment pools (LGIPs), fixed income strategies, outsourced chief investment officer (OCIO), and other specialized solutions.

## Inception Date Information

Conservative Strategic Blend

07/01/2016

Conservative Index

02/01/2017

Moderately Conservative Strategic Blend

07/01/2015

Moderately Conservative Index

08/01/2015

Moderate Strategic Blend

02/01/2016

Moderate Index

09/01/2016

Balanced Strategic Blend

10/01/2015

Balanced Index

12/01/2015

Capital Appreciation Strategic Blend

10/1/2017

Capital Appreciation Index

04/01/2016

Gross returns are time weighted and are calculated based on trade-date accounting. Actual returns for each agency's participation within the portfolio may vary from returns shown based on each agency's own cash flows as well as the specific portfolio in which they are invested. The advisor to the PARS portfolios is U.S. Bank N.A., and PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., serves as sub-advisor to U.S. Bank N.A. to manage these portfolios.

PFM Asset Management serves clients in the public sector and is a division of U.S. Bancorp Asset Management, Inc., which is the legal entity providing investment advisory services. U.S. Bancorp Asset Management, Inc. is a registered investment adviser, a direct subsidiary of U.S. Bank N.A. and an indirect subsidiary of U.S. Bancorp. U.S. Bank N.A. is not responsible for and does not guarantee the products, services, or performance of U.S. Bancorp Asset Management, Inc.

U.S. Bank N.A. pays PFMAM up to 67% of the annual management fee for assets sub-advised by PFMAM under its sub-advisory agreement with U.S. Bank N.A. Refer to your U.S. Bank N.A. fee schedule for investment management fees applied to your specific portfolio. U.S. Bank N.A. compensates PFMAM for these services from its own fees.

Public Agency Retirement Services ("PARS") is a third-party and not affiliated with PFMAM, USBAM or U.S. Bank. PARS serves as the trust administrator to the Public Agencies Post-Employment Benefits Trust, Public Agencies Post-Retirement Health Care Plan Trust, and the Public Agency Retirement System Trust (the "Trusts"). U.S. Bank N.A. serves as the discretionary trustee to the Trusts. In its capacity as discretionary trustee, U.S. Bank N.A. delegates the investment management of the Trusts to its affiliate USBAM through a sub-advisory agreement. PARS is serviced by PFMAM, a division of USBAM.

**NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE**



## PMIA/LAIF Performance Report as of 06/03/26



### Quarterly Performance Quarter Ended 03/31/26

LAIF Apportionment Rate <sup>(2)</sup> :	3.98
LAIF Earnings Ratio <sup>(2)</sup> :	0.00010906180047888
LAIF Administrative Cost <sup>(1)*</sup> :	0.24
LAIF Fair Value Factor <sup>(1)</sup> :	0.999980831
PMIA Daily <sup>(1)</sup> :	3.82
PMIA Quarter to Date <sup>(1)</sup> :	3.92
PMIA Average Life <sup>(1)</sup> :	261

### PMIA Average Monthly Effective Yields<sup>(1)</sup>

<b>May</b>	<b>3.810</b>
April	3.811
March	3.826
February	3.871
January	3.931
December	4.025

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 04/30/26 \$183.4 billion

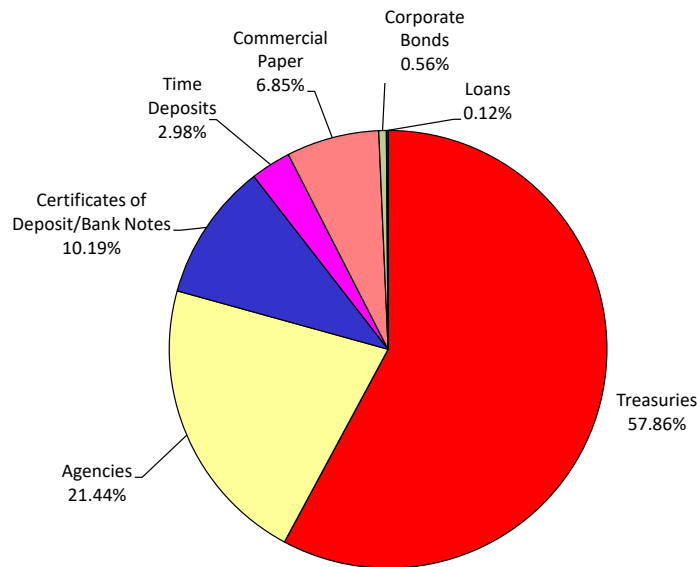


Chart does not include \$803,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1).

\*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller