

RESOLUTION NO. 20R-14

**A RESOLUTION FIXING AND ADOPTING THE AGENCY
BUDGET FOR THE FISCAL YEAR 2020-2021 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 2020-21 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 26th day of May 2020.

AYES: Corl-Lorono, Burkhart, Coulombe, McBride, McKenzie

NAYS:

ABSTAIN:

ABSENT:

By *Judy Corl-Lorono*
Judy Corl-Lorono, President of the Board

ATTEST:

J. Larry Coulombe
J. Larry Coulombe, Secretary of the Board



Official Seal

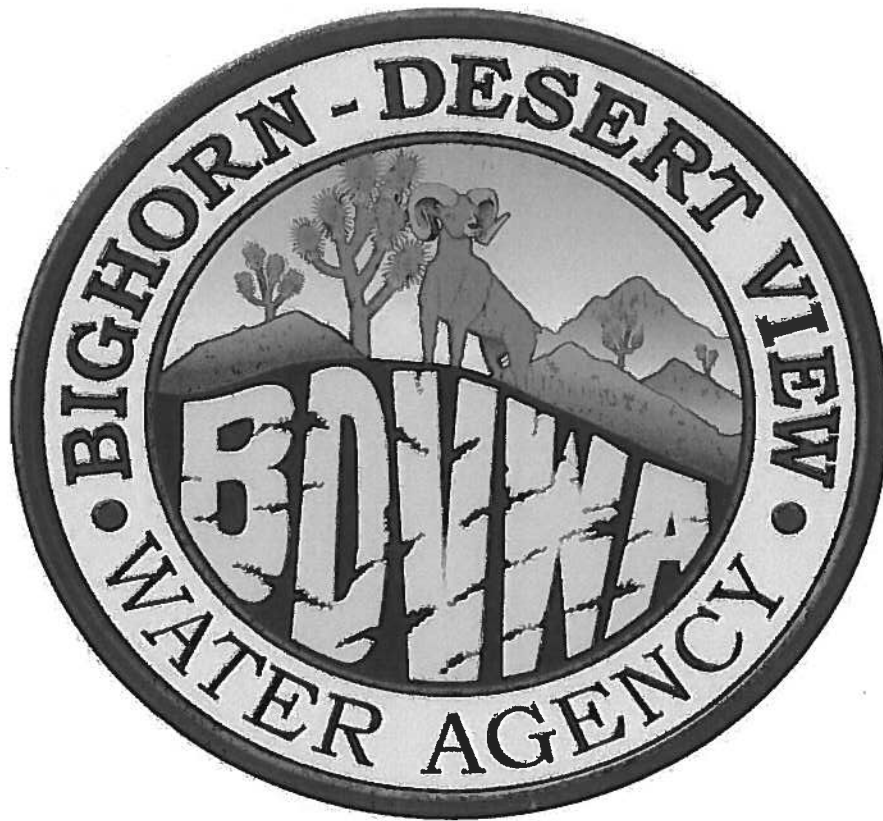


EXHIBIT "A"

DRAFT FISCAL YEAR

2020/21 OPERATING BUDGET

BIGHORN-DESERT VIEW WATER AGENCY

Approved May 26, 2020
Resolution No. 20R-14

FISCAL YEAR 2020/21
FINAL

SUMMARY	
	FY 2020/21
TOTAL REVENUE	\$ 1,923,639
OPERATING REVENUE	\$ 1,694,618
<i>ADMINISTRATION EXPENSE</i>	\$ 879,010
<i>OPERATION EXPENSE</i>	\$ 786,005
<i>DIRECTOR EXPENSE</i>	\$ 45,100
<i>NET Operating Revenue Projection (Gain/Loss)</i>	\$ (15,497)
NON-OPERATING REVENUE	\$ 229,021
<i>BDVWA LONG-TERM DEBT EXPENSE</i> *	\$ -
<i>ID GOAT MTN LONG-TERM DEBT EXPENSE</i> **	This Debt Service Collected & Paid by CoSB
<i>NET Non-Operating Revenue Projection (Gain/Loss)</i>	\$ 229,021
FY2019/20 PROJECTED REVENUE (Gain/Loss)	\$ 213,524
<i>Total FY Projected Revenues</i>	\$ 1,923,639
<i>Total FY2020/21 Projected Expenses</i>	\$ 1,710,115
<i>Gain / Loss</i>	\$ 213,524
<i>Percentage Net Revenue after Expenses</i>	11.1%
FY2019/20 CAPITAL IMPROVEMENT PROJECTS	\$ 939,000
<i>FY2020/21 NET GAIN / LOSS PROJECTION</i>	(725,476)
* Bighorn-Mountains Debt Retired June 30, 2019	
* Desert View Debt Retired June 30, 2020	
** ID Goat Mtn Debt Retired June 30, 2019	

FISCAL YEAR 2020/21
FINAL

REVENUE SUMMARY	
	FY 2020/21
Description	Includes Rate Increase approved 7/2016
OPERATING REVENUE	
Metered Water Sales	\$ 678,177
Basic Service Charge	\$ 940,440
Other Operating Income	\$ 60,000
Interest Income Unrestricted	\$ 16,000
Water Sales from Ames	\$ 1
Grants and Funding Partners	Prop. 1 and Colo. DAC
Subtotal	\$ 1,694,618
NON-OPERATING REVENUE	
Stand-By Income W-1	\$ 55,000
Predicted Lien Receipts (DQ, Pen, Int)	\$ 28,500
Debt Service BDVWA ID "1"	\$ 1
Debt Service DV	\$ -
Debt Service W-1	Debt Service Collected & Paid by CoSB
General Tax Income (portion of 1%)	\$ 136,330
Subtotal	\$ 219,831
NON-OPERATING REVENUE - New Connections	
Meter Connect Fees (SL Install Fees)	\$ 3,590
Basic Facilities Charge (Buy In)	\$ 9,190
Subtotal	\$ 12,780
Total Revenue	\$ 1,927,229

FISCAL YEAR 2020/21
FINAL

ADMINISTRATIVE EXPENSE		
GL Account	Description	FY 2020/21
Operating Administrative Expenses		
01-01-560030	Administrative Compensation	\$307,871
01-01-560060	Contractual Services- Auditor	\$21,165
01-01-560070	Contractual Services- Legal	\$20,000
01-01-560075	Legislative Affairs	\$ 10,000
01-01-560080	PERS Contribution	\$100,000
01-01-560090	Payroll Tax	\$15,703
01-01-560110	Telephone & Fax	\$9,085
01-01-560120	Mailing Expenses	\$1,500
01-01-560140	Contractual Services- Other	\$78,500
01-01-560160	Property/Liability Insurance	\$67,230
01-01-560170	Workers Comp. Insurance	\$12,606
01-01-560180	Dues & Subscriptions & Annual Fees	\$17,850
01-01-560200	Power/Propane - Office & Yards	\$8,200
01-01-560220	Bad Debt Expense	\$1,500
01-01-560221	Bad Debt Expense - Uncollected Liens	\$5,000
01-01-560300	Office Supplies/Printing	\$8,500
01-01-561000	Employee Benefits Insurance	\$155,000
01-01-561100	Employee Education	\$15,000
Non-Operating Administrative Expenses		
01-00-562000	Office Equipment Expense	\$ 10,000
01-00-563000	Customer Relations	\$ 3,800
01-00-564000	Other Administrative Expenses	\$ 7,500
01-00-581000	Elections Costs	\$ 2,500
01-00-593000	Misc Expenses	\$ 500
Total Administrative Expense		\$879,010

FISCAL YEAR 2020/21
FINAL

OPERATIONS EXPENSE		
		FY 2020/21
GL Account	Description	
01-05-541020	Operations Staff Compensation	\$326,155
01-05-541030	Uniforms	\$6,750
01-05-541060	Vehicle/Tractor/Equip Expense	\$30,000
01-05-541070	Vehicle Expense- Fuel	\$36,750
01-05-541090	Field Materials and Supplies	\$75,000
01-05-541110	Water Testing	\$12,000
01-05-541120	Engineering	\$60,000
01-05-541140	Water System Repairs	\$70,000
01-05-541141	Excavation Permit Fees (CoSB)	\$500
01-05-541150	Building Maintenance/Repair	\$15,500
01-05-541190	Communications Expense	\$6,700
01-05-541210	Disinfection Expense	\$15,000
01-05-541250	Power- Wells/Booster Pumps	\$75,000
01-05-541300	Other Operations Expense	\$11,650
01-05-542000	Water Purchases	\$45,000
	Total Operations Expense	\$786,005

FISCAL YEAR 2020/21
FINAL

DIRECTOR EXPENSE		
GL Account	Description	FY 2020/21
01-09-560021	Director - McBride	\$ 9,020
01-09-560022	Director - Cori-Lorono	\$ 9,020
01-09-560027	Director - J. Burkhart	\$ 9,020
01-09-560028	Director - McKenzie	\$ 9,020
01-09-560026	Director - Coulombe	\$ 9,020
TOTAL DIRECTOR EXPENSE		\$ 45,100

FISCAL YEAR 2020/21
FINAL

DEBT EXPENSE			
GL Account	Description	FY 2020/21 Future per Debt Service Schedule	Possible Payment Future per Debt Service Schedule
01-00-223000	BHM ID 1 Debt Principal	\$ -	\$ -
01-00-570000	BHM ID 1 Debt Interest Payment	\$ -	\$ -
01-00-211010	DV Debt Principal	\$ -	\$ -
01-00-591000	DV Debt Interest Payment	\$ -	\$ -
01-00-573500	MWA Pipeline Debt	\$ -	\$ 75,000
01-00-573501	MWA Pipeline Debt ID GM	\$ -	\$ -
BDVWA Total Debt Expense		\$ -	\$ 75,000
N/A	W1 Debt Principal + Interest	Debt Service Collected & Paid by CoSB	
TOTAL		\$ -	\$ 75,000
<p>Notes: <i>Bighorn-Mountains Debt Retired June 30, 2019</i> <i>Desert View Debt Retired June 30, 2020</i> <i>ID Goat Mtn Debt Retired June 30, 2019</i> Morongo Pipeline Debt payments scheduled to end June 30, 2019. MWA stops collection in favor of Property Tax Assessment. May see final due in 22/23 if undercollected.</p>			

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY01/19/20 BUDGET (Not yet updated)	2017/18 Actual Expenditures	2018/19 Actual Expenditures	SDVWA Approved Budget 2019/20	current YTD Amount 4/30/2020 (8.5%)	FY2019/20 YTD 8/13/20 4/30/2020 (8.5%)	2020/21 Budget	Budget Notes
NON-OPERATING EXPENSES									
01-00-502000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$1500, Upgrade PCs @ office furniture: \$0, software license updates: \$1200 (from Software), misc: \$5	\$ 51,892	\$ 15,429	\$ 10,000	\$ 14,325	143%	\$ 10,000	Keep the same, extras in 2018/20 where one time purchases for Windows 10 upgrades, some will be adjusted off in Audit to Prepay future costs.
01-00-503000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchidlover: \$500, Desert-wise Tour and Seminars \$1000, Weber Education Festival (6th Yr) \$1000, Calendars: \$300, Misc: \$750	\$ 2,194	\$ 2,976	\$ 3,300	\$ 2,923	88%	\$ 3,800	Participates in Learning Path project for on-line educational experience.
01-00-504000	OTHER ADMIN EXPENSES	BOD Advertising (legal notice items \$3,000, etc.), GFOA COE application for audit, misc: meeting expenses, employment advertising, bid Notices and legal wrap-up (OC and BOD), employee screening, CSIXA Certifications Renewal Fees, Notary Fees on Lien documents.	\$ 9,451	\$ 8,128	\$ 7,500	\$ 9,003	121%	\$ 7,500	Some fees recoverable from the Lien Process.
01-00-501000	ELECTION COSTS	Election scheduled for November 2020 (FY2020/21)	nil	\$ 657	\$ 800	\$ -	0%	\$ 2,500	2018 Election costs significantly lower than prior years. November 2020 election for two seats (Coulombe and McBride).
01-00-503000	MISC EXPENSES	Misc expense (some are reimbursed)	\$ 814	\$ (2,207)	\$ 500	\$ 245	49%	\$ 500	Act used for unclaimed funds to Agency and other misc expense/review

see Debt Summary Worksheet for non-operating expenses related to debt service

ADMINISTRATIVE EXPENSES

01-01-500030	ADMINISTRATIVE COMP	Two full time office staff & General Manager. Budget includes two Temp Part Time employees.	\$ 292,983	\$ 337,270	\$ 309,000	\$ 264,007	82%	\$ 307,671	Includes 3.0% Best COLA approved by BOD XIX, 1.8% GM COLA tentatively approved by BOD 4/28/2020, any projected merit increases and OT
01-01-500060	CONTRACTUAL SERVICES- AUDITOR	Auditor \$19,465, Audit reports (GASB 68) \$1,700	\$ 32,118	\$ 19,954	\$ 20,785	\$ 18,018	87%	\$ 21,165	Fourth year of 5-year contract w/Fedak & Brown Line Inc. CAPERS GASB68 Report
01-01-500070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 21,338	\$ 28,308	\$ 50,000	\$ 38,300	79%	\$ 20,000	Go back to "regular" budget
01-01-500075	LEGISLATIVE AFFAIRS	CA Water Systems Alliance Membership plus travel budget.	\$ -	\$ 13,344	\$ 20,000	\$ 1,157	6%	\$ 10,000	Paid the 2 year initiative last FY. Budget is for travel
01-01-500080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$30,481 and PEPPRA plans \$14,302 UAL = \$53,378 (Classic) & \$1897 (PEPPRA); Uniform Allow: \$20	\$ 65,956	\$ 76,886	\$ 195,448	\$ 124,034	63%	\$ 100,000	based on \$ EE per program and the CAPERS Annual Valuation Report of August 2019. \$100,000 for PARS 115 Trust put in CIP
01-01-500090	PAYROLL TAXES	Unemployment \$3006, Medicare match EE \$8726, Medi BOD \$386, Social Security BOD \$1649, PFT FICA \$1039	\$ 14,999	\$ 17,146	\$ 17,130	\$ 13,294	78%	\$ 15,703	Based on projected salary
01-01-500110	PHONE, FAX LINES, INTERNET	Main office, BODroom and Goat Mtn phones \$2400, Internet/Static IP \$1500; website hosting \$100, website maint. \$1000, email exchange server \$875	\$ 7,884	\$ 7,414	\$ 9,085	\$ 5,735	63%	\$ 9,085	Rolling the same budget
01-01-500120	MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200.	\$ 1,633	\$ 1,281	\$ 1,500	\$ 1,272	85%	\$ 1,500	rolling the same budget
01-01-500140	CONTRACTUAL SERV- OTHER	Bank Fees - est. \$8,000; Springbrook Maintenance Contract \$18,000, Copier Maintenance Agreement Est. \$3,000, Outsourced Billing \$16,000, IT Monthly Maintenance fee: \$12,000; IT work outside maintenance contract \$5,000, CPA Assistance \$15,000, IVR/CIVICPay Subscription \$2,500	\$ 35,358	\$ 68,542	\$ 82,000	\$ 75,187	121%	\$ 76,500	FY2019/20 budget did not include the CivicPay IVR startup fees (\$7,000) and Bank Fees were unknown. The new budget includes both sets est. \$2,500 annual cost to comply w/ Dodd SB998 and \$8,000 Bank fees based on current year. Reduced CPA services
01-01-500160	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 37,391	\$ 42,977	\$ 67,000	\$ 38,308	64%	\$ 67,230	21% increase on liability rate and 20% increase on property rate from March 13, 2020 Rate Letter & actual bill received
01-01-500170	WORKERS COMP INS	All Employees	\$ 6,583	\$ 6,770	\$ 13,000	\$ 9,640	70%	\$ 12,869	Based on SDRMA bill received May 13 but added another \$2,500 for the new Opa position
01-01-500180	DUES & SUBSCRIPTIONS and ANNUAL FEES	ANWA \$445, DigiAlert \$480, DigiAlert State Fee \$450, HI Desert Star \$45, CRWA \$1,200, Weinhoff \$390, CSIXA \$5000, LARCD budget allocation \$3775, ERNIE items \$68, CPA \$170, Misc \$900, Assoc. of San Bernardino Special Districts membership \$160, Adobe Cloud monthly fee \$697, Misc. \$1,000	\$ 6,418	\$ 13,538	\$ 15,000	\$ 15,756	105%	\$ 17,850	CRWA Dues, USA, CSIXA, Increased, Overbudget is due to FYE PrePay JE's that with credit back about \$3,000
01-01-500200	POWER/PROPANE - OFFICE & YARDS	Based on current FY trend, \$2,700 Propane, SCE \$5,500	\$ 7,170	\$ 9,296	\$ 8,200	\$ 6,272	78%	\$ 8,200	rolling the same budget
01-01-500220	BAD DEBT EXPENSE	Bad debt (misc. unable to item)	\$ 1,208	\$ -	\$ 1,500	\$ 1,889	126%	\$ 1,500	This is the true bad debt, lost receipts. A roll-up of debited accounts under \$25, etc.
01-01-500221	BAD DEBT - UNCOLLECTABLE LIENS	Lien receivable accounts on the Balance Sheet are cleared out after 6 years. An estimated reasonable "loss" is \$1,000 per year based on current trends. This is evaluated each year.	\$ 581	\$ 3,848	\$ 5,000	\$ 1,906	38%	\$ 5,000	This is the amount we sent to bad debt to clear a long-term receivable. However, it is likely we will still earn more of this money. Hereafter, any funds will be considered "Other Operating Income"

FISCAL YEAR 2020/21
FINAL

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY01/02 BUDGET (Not yet updated)	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 4/30/2020 (85%)	FY2019/20 YTD STATUS 4/30/2020 (85%)	2020/21 Budget	Budget Notes
01-01-580300	OFFICE SUPPLIES/ PRINTING	Printed items such as envelopes, business cards, nameplates, checks. Toner cartridges, copiers, office supplies (paper) and banners. Business cards, business meeting supplies, Copier per print costs (\$3000) Includes Calendars	\$ 8,323	\$ 9,386	\$ 8,000	\$ 8,228	103%	\$ 8,500	Increase based on actual prior year expenses
01-01-581090	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 125,878	\$ 121,646	\$ 151,000	\$ 100,547	67%	\$ 155,000	Based on staffing projections and est. 10% increase 1/1/2021, probably could be reduced based on perceived staffing levels
01-01-581100	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training, seminars) plus expenses. Includes Student Loan Reimbursement Program \$1,000 and student education reimbursement.	\$ 6,431	\$ 5,963	\$ 17,000	\$ 8,822	52%	\$ 15,000	Includes 1 EE projected college reimbursement, Master's level course reimbursement, planned non-routine Emergency Response and safety training for staff, staff trainings/conferences
OPERATIONS EXPENSES									
01-05-541020	OPERATIONS COMPENSATION	Five Full Time field employees with on-call overtime and standby hours. Includes one Temp. Part Time Employee	\$ 328,342	\$ 327,703	\$ 300,000	\$ 252,155	84%	\$ 328,155	Includes 3.0 % Staff COLA approved by BOD 4/28 (by motion, still requires Resolution be adopted), any projected merit increases, Standby and OT at avg. hourly rate. Slowed due to transitions with staff
01-05-541030	UNIFORMS	Shoes \$750, Uniform Lease Service \$4500; Jackets/Hats \$1600	\$ 3,943	\$ 5,356	\$ 5,750	\$ 4,888	85%	\$ 8,720	Based on Staff and current costs, could be high due to uniform upgrades that happen from time to time
01-05-541060	VEHICLE/TRACTOR/ EQUIP EXPENSE	New tires for fleet, routine maintenance, large equipment repairs (increase due to backhoe maintenance needs), BDV Fuel tank vapor compliance testing \$1000 (2 sites) and misc fuel system maintenance \$1000. Haz.Mat. Disposal \$500	\$ 24,387	\$ 28,130	\$ 30,000	\$ 14,368	48%	\$ 30,000	rolling the same budget
01-05-541070	VEHICLE EXPENSE- FUEL	Projections based on prior year to date plus 8%.	\$ 28,871	\$ 34,830	\$ 36,750	\$ 30,079	82%	\$ 36,750	Projected 8% increase
01-05-541080	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 81,985	\$ 61,179	\$ 76,000	\$ 47,983	64%	\$ 76,000	reduced by \$10,000
01-05-541110	WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to Bact, Gen. Phv. And Plate Counts, Nitrate, all wells, Misc. T22 ED/DB/CP, Inorganics, Secondary GP, TDS, THM/HAA6), GA/Ur, Lead/Copper, 1,2,3-TCP	\$ 17,837	\$ 8,728	\$ 11,000	\$ 8,148	74%	\$ 12,000	based on long-term sampling schedule which varies year to year
01-05-541120	ENGINEERING	Engineering consultant services	\$ 2,850	\$ 10,298	\$ 60,000	\$ 15,798	26%	\$ 60,000	reduced by \$20,000 using grant funds or CIP funds for most engineering
01-05-541140	WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 61,281	\$ 67,897	\$ 70,000	\$ 84,313	78%	\$ 70,000	rolling the same budget
01-05-541141	EXCAVATION PERMIT FEES (CoSB)	CoSB Excavation Permit fees for BDVWA maintenance	\$ 230	\$ 230	\$ 500	\$ 201	40%	\$ 500	rolling the same budget
01-05-541150	BUILDING REPAIR AND MAINT	Trash and dump fee \$1500, Apple Valley Comm. \$900, Alarm Main/Upgrades \$2000, fire extinguisher maintenance \$300, safety and emergency supplies \$1500, cleaning service \$3500, landscape main. \$1,000. Non-routine maintenance items (one time expense) \$2500/Asphalt crack repair \$5000	\$ 17,845	\$ 10,316	\$ 18,500	\$ 9,843	52%	\$ 15,500	Lower the budget, but didn't complete asphalt crack repair so roll that to new year.
01-05-541180	COMMUNICATIONS EXP	AT&T Cell phones or EE cell phone stipend and SCADA (internet link and data)	\$ 4,877	\$ 6,182	\$ 8,700	\$ 4,758	71%	\$ 8,700	rolling the same budget
01-05-541210	DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 11,748	\$ 9,961	\$ 15,000	\$ 7,287	49%	\$ 15,000	rolling the same budget
01-05-541250	POWER WELLS & BOOSTER	Based on FY2018/19 trends and motor replacement project.	\$ 11,539	\$ 100,220	\$ 80,000	\$ 81,330	77%	\$ 75,000	Avg. cost \$8,500 per mo now (\$8,700 per mo previously) SCE rate changes anticipated.
01-05-541300	OTHER OPERATING EXPENSES	SWR03 GW Extraction filling fee \$550, base service \$800, DPH (DHS) - \$4500 (est. annual base fee), AQMD fuel tanks permit (fuel, generator, etc) \$3000, haz.mat permit fee Co Fire \$2000, Misc. \$800	\$ 9,777	\$ 10,319	\$ 10,000	\$ 10,072	101%	\$ 11,850	DDW and AQMD renewal fees higher than budget.
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES / Reche. Expense becomes inventory until used or sold.	\$ 37,830	\$ 39,330	\$ 45,000	\$ 44,240	117%	\$ 45,000	Expense goes to inventory on Balance Sheet. 2018/20 water price continues to rise
DIRECTOR EXPENSES									
01-05-580021	DIRECTOR - McBride	Includes Director Payroll and Other Expenses	\$ 8,164	\$ 8,852	\$ 8,755	\$ 4,468	50%	\$ 9,020	Increased 3% W6% per diam COLA
01-05-580022	DIRECTOR - Cor-Lonono	Includes Director Payroll and Other Expenses	\$ 7,678	\$ 8,716	\$ 8,755	\$ 5,841	68%	\$ 9,020	Increased 3% W6% per diam COLA

FISCAL YEAR 2020/21
FINAL

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY18/19/20 BUDGET (Not yet updated)		2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVMA Approved Budget 2019/20	current YTD Amount 4/30/2020 (85%)	FY2019/20 YTD STATUS 4/30/2020 (85%)	2020/21 Budget	Budget Notes
01-09-500028	DIRECTOR - Caulombe		Includes Director Payroll and Other Expenses	\$ 5,721	\$ 3,832	\$ 8,765	\$ 4,805	85%	\$ 9,020	Increased 3% w/5% per diem COLA
01-09-500027	DIRECTOR - J. Bunkhart		Includes Director Payroll and Other Expenses		\$ 4,287	\$ 8,765	\$ 5,328	61%	\$ 9,020	Increased 3% w/5% per diem COLA
01-09-500028	DIRECTOR - McKenzie		Includes Director Payroll and Other Expenses		\$ 1,094	\$ 8,765	\$ 5,163	89%	\$ 9,020	Increased 3% w/5% per diem COLA
01-01-500090	DIRECTOR PAYROLL TAXES		Included in 01-01-500090 line item.						n/a	Director Payroll Taxes are in 01-01-500090 (Payroll Taxes)
	TOTAL EXPENSES			\$ 1,432,338		\$ 1,785,354	\$ 1,343,104	84%	\$ 1,710,115	

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY16/18 Actual Revenue	FY16/17 Actual Revenue	2017/18 Actual Revenue	2018/19 Actual Revenue	BQWA Approved Budget 2018/20	current YTD Amount (4/30/2020) (83%)	FY2019/20 YTD STATUS 4/30/2020 (83%)	Proposed Budget 2020/21
01-00-410000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.	Estimate 1 service line installations with 1-in meter @ \$1370 ea	\$ 6,355	\$ 8,925	\$ 17,850	\$ 14,280	\$ 3,690	\$ 20,650	672.4%	\$ 3,690
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "buy-in" to the system already partially funded by previous and current customers.	\$4810 ea	\$	\$ 22,785	\$ 45,570	\$ 36,760	\$ 9,190	\$ 72,150	785.1%	\$ 9,190
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers codes 01 - 16 (Bighorn, Desert View and ID Goat Mountain Service Areas) and all bulk accounts.	Projected metered sales 97% of prior 12 months sales	\$ 652,342	\$ 615,421	\$ 659,000	\$ 650,378	\$ 654,957	\$ 840,307	81.3%	\$ 674,677
01-00-412000	GOAT MTL STANDBY/ WATER AVAILABILITY CHARGE - Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Goat Mountain which do not have a service connection. Coded on the property tax apportionment schedule as UD82-SW01.		\$	\$	\$	\$	\$	\$		\$
01-00-413000	BASIC SERVICE CHARGE- Bi monthly billing to cover fixed O&M costs plus capital projects (non-specified funds)	Estimate based on actual number of meters paying BSC (e.g. less those that continue to go to property lien)	\$ 23,222	\$ 86,272	\$ 55,347	\$ 69,233	\$ 70,710	\$ 66,567	78.5%	\$ 66,000
01-00-410000	INCOME JV BULK WATER SALES: money from cash sales at JV metering station		\$ 888,278	\$ 848,235	\$ 901,037	\$ 949,380	\$ 925,998	\$ 794,974	85.9%	\$ 940,440
01-00-417000	INCOME OTHER- Delinquent water billing revenues, unlock charges, non sufficient funds credit charges, scrap metal sales, customer PIR fee, account setup charges. NEW SB 988 FEES. (Hing Tapp, Lock Fees)		\$	\$ 453	\$	\$ 2,487	\$ 1,000	\$ 3,736	373.5%	\$ 3,500
01-00-419000	AMES BASIN WATER TRANSFERS - Exchange of water in storage to other interested parties.		\$	\$	\$	\$	\$	\$	0.0%	\$
01-00-482050	PACIFIC WESTERN BANK EARNINGS CREDITS - INACTIVE ACCOUNT. Earnings credits are recorded in Interest Income as Earnings Credits are not booked to this account any longer.	FY2018/20 Agency stopped using Earnings Credits and moved cash to LAIF for higher interest earnings.	\$	\$ 4,361	\$ 16,636	\$ 5,611	\$ 1	\$		\$
01-00-481000	INCOME GENERAL TAX LEVY Bighorn Imp "A" Area 1% General Levy Shares. This revenue is the portion of the County 1% tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA02.	General tax projection, property valuation obtained from County Assessor ("Teeter" Leitner)	\$ 54,891	\$ 53,448	\$ 55,649	\$ 59,088	\$ 56,230	\$ 58,112	103.3%	\$ 56,230
01-00-481010	INCOME BOND DEBT BH FMHA- This revenue is generated through the issuance of an annual advance refund bond and assessed to all properties within the Bighorn (north side of the Agency). Issued in 1979 for \$1,875,000 for the purpose of constructing and maintaining a water system. The 40 year term has expired and the debt has been paid. The assessments were entered but not collected. The proceeds from the bond sale were used to pay the debt. The amount of the Fund for system maintenance. Coded on the property tax apportionment schedule as DA01.		\$ 187,770	\$ 219,402	\$ 188,884	\$ 13,944	\$ 1	\$ 1,233		\$
01-00-481020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 1% General Levy Shares. This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA01.	General tax projection, property valuation obtained from County Assessor ("Teeter" Leitner)	\$ 53,344	\$ 52,128	\$ 55,254	\$ 59,256	\$ 55,300	\$ 59,175	107.0%	\$ 55,300
01-00-481030	FMHA SURCHARGE Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FMHA bond issue from 1975 for \$700,000 for the purpose of constructing a water system. The 40 year term expired and the debt has been paid.		\$	\$	\$	\$	\$	\$		\$
01-00-481040	INCOME GENERAL TAX LEVY Improvement District Goat Mountain (Formerly CSA70)Zone W-1) 1% General Levy Shares- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as UD82-GM01 new GA03	General tax projection, property valuation obtained from County Assessor ("Teeter" Leitner)	\$ 23,934	\$ 24,393	\$ 25,153	\$ 26,370	\$ 24,000	\$ 27,044	109.0%	\$ 24,000
01-00-482000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank earnings credit		\$ 3,892	\$ 6,021	\$ 10,987	\$ 26,270	\$ 16,000	\$ 46,430	280.2%	\$ 16,000
01-00-486000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only loc. Past Due DQ/Property Tax are "booked" as receivables.	This account offsets expense account no 01-00-493000	\$ 5,562	\$ 38,011	\$ 39,521	\$ 45,940	\$ 32,000	\$ 35,835	112.0%	\$ 28,500
	TOTAL		\$ 1,876,357	\$ 2,060,161	\$ 2,179,920	\$ 2,074,421	\$ 1,956,324	\$ 1,806,739	92.3%	\$ 1,927,229

No rate increase approved

