

**RESOLUTION NO.18R-04**

**A RESOLUTION FIXING AND ADOPTING THE AGENCY  
BUDGET FOR THE FISCAL YEAR 2018-2019 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 2018-2019 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 22rd day of May 2018.

AYES: 5  
NAYS: 0  
ABSTAIN: 0  
ABSENT: 0

By   
Michael McBride, President of the Board

ATTEST:

  
Terry Burkhaft, Secretary of the Board





**EXHIBIT "A"**

**FINAL FISCAL YEAR**

**2018/19 OPERATING BUDGET**

**BIGHORN-DESERT VIEW WATER AGENCY**

Approved May 22, 2018  
Resolution No. 18R-04

FISCAL YEAR 2018/19  
FINAL

<b>SUMMARY</b>	
	<b>FY 2018/19</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,884,204</b>
<b>OPERATING REVENUE</b>	<b>\$ 1,593,977</b>
<i>ADMINISTRATION EXPENSE</i>	\$ 794,775
<i>OPERATION EXPENSE</i>	\$ 731,200
<i>DIRECTOR EXPENSE</i>	\$ 42,500
<i>NET Operating Revenue Projection (Gain/Loss)</i>	\$ 25,502
<b>NON-OPERATING REVENUE</b>	<b>\$ 290,227</b>
<i>BDVWA LONG-TERM DEBT EXPENSE</i> *	\$ 233,099
<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>	\$ 57,128
<b>FY2017/18 PROJECTED REVENUE (Gain/Loss)</b>	<b>\$ 82,630</b>
<i>Total FY Projected Revenues</i>	<b>\$ 1,884,204</b>
<i>Total FY2017/18 Projected Expenses</i>	<b>\$ 1,801,574</b>
<i>Gain / Loss</i>	\$ 82,630
<i>Percentage Net Revenue after Expenses</i>	4.4%
<b>FY2017/18 CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$ 280,000</b>
<i>FY2018/19 NET GAIN / LOSS PROJECTION</i>	(197,370)
<p>* Bighorn-Mountains Debt Retired June 30, 2019</p> <p>* Desert View Debt Retired June 30, 2020</p> <p>** ID Goat Mtn Debt Retired June 30, 2019</p>	

FISCAL YEAR 2018/19  
FINAL

<b>REVENUE SUMMARY</b>	
	<b>FY 2018/19</b>
Description	Includes Rate Increase approved 7/2016
<b>OPERATING REVENUE</b>	
Metered Water Sales	\$ 649,029
Basic Service Charge	\$ 881,946
Other Operating Income	\$ 55,000
Interest Income Unrestricted	\$ 8,001
Water Sales from Ames	\$ 1
Grants and Funding Partners	Prop. 1 and Colo. DAC
<b>Subtotal</b>	<b>\$ 1,593,977</b>
<b>NON-OPERATING REVENUE</b>	
Stand-By Income W-1	\$ 71,160
Predicted Lien Receipts (DQ, Pen, Int)	\$ 25,000
Debt Service BDVWA ID "1"	\$ 1
Debt Service DV	\$ 48,546
Debt Service W-1	<b>Debt Service Collected &amp; Paid by CoSB</b>
General Tax Income (portion of 1%)	\$ 136,330
<b>Subtotal</b>	<b>\$ 281,037</b>
<b>NON-OPERATING REVENUE - New Connections</b>	
Meter Connect Fees (SL Install Fees)	\$ 3,590
Basic Facilities Charge (Buy In)	\$ 9,190
<b>Subtotal</b>	<b>\$ 12,780</b>
<b>Total Revenue</b>	<b>\$ 1,887,794</b>

FISCAL YEAR 2018/19  
FINAL

<b>ADMINISTRATIVE EXPENSE</b>		
<b>GL Account</b>	<b>Description</b>	<b>FY 2018/19</b>
<b>Operating Administrative Expenses</b>		
01-01-560030	Administrative Compensation	\$304,000
01-01-560060	Contractual Services- Auditor	\$20,050
01-01-560070	Contractual Services- Legal	\$25,000
01-01-560080	PERS Contribution	\$77,000
01-01-560090	Payroll Tax	\$16,325
01-01-560110	Telephone & Fax	\$9,000
01-01-560120	Mailing Expenses	\$1,500
01-01-560140	Contractual Services- Other	\$50,000
01-01-560160	Property/Liability Insurance	\$37,000
01-01-560170	Workers Comp. Insurance	\$16,700
01-01-560180	Dues & Subscriptions & Annual Fees	\$13,500
01-01-560200	Power/Propane - Office & Yards	\$7,000
01-01-560220	Bad Debt Expense	\$200
01-01-560221	Bad Debt Expense - Uncollected Liens	\$5,000
01-01-560300	Office Supplies/Printing	\$8,000
01-01-561000	Employee Benefits Insurance	\$154,000
01-01-561100	Employee Education	\$9,000
<b>Non-Operating Administrative Expenses</b>		
01-00-562000	Office Equipment Expense	\$ 30,500
01-00-563000	Customer Relations	\$ 2,500
01-00-564000	Other Administrative Expenses	\$ 5,000
01-00-581000	Elections Costs	\$ 3,000
01-00-593000	Misc Expenses	\$ 500
<b>Total Administrative Expense</b>		<b>\$794,775</b>

FISCAL YEAR 2018/19  
FINAL

<b>OPERATIONS EXPENSE</b>		
		<b>FY 2018/19</b>
<b>GL Account</b>	<b>Description</b>	
01-05-541020	Operations Staff Compensation	\$260,000
01-05-541030	Uniforms	\$4,000
01-05-541060	Vehicle/Tractor/Equip Expense	\$30,000
01-05-541070	Vehicle Expense- Fuel	\$35,000
01-05-541071	Goat Mtn. Vehicle Expense- Fuel	\$0
01-05-541090	Field Materials and Supplies	\$75,000
01-05-541110	Water Testing	\$10,000
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	\$8,500
01-05-541250	Power- Wells/Booster Pumps	\$100,000
01-05-541300	Other Operations Expense	\$16,000
01-05-542000	Water Purchases	\$40,000
	<b>Total Operations Expense</b>	<b>\$731,200</b>

**FISCAL YEAR 2018/19  
FINAL**

<b>DIRECTOR EXPENSE</b>		
<b>GL Account</b>	<b>Description</b>	<b>FY 2018/19</b>
01-09-560021	Director 1 - McBride	\$ 8,500
01-09-560022	Director 2 - Cori-Lorono	\$ 8,500
01-09-560024	Director 3 - Burkhart	\$ 8,500
01-09-560025	Director 4 - Staley	\$ 8,500
01-09-560026	Director 5 - Coulombe	\$ 8,500
<b>TOTAL DIRECTOR EXPENSE</b>		<b>\$ 42,500</b>

FISCAL YEAR 2018/19  
FINAL

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



REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY16/16 Actual Revenue	FY18/17 Actual Revenue	BWMA Approved Budget 2017/18	current YTD Amount	FY2017/18 YTD STATUS (83%)	Proposed Budget 2018/19	Mid-Year Budget Notes
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 @ \$178 ea	\$ 5,356	\$ 8,825	\$ 3,590	\$ 14,280	397.8%	\$ 3,590	6 services sold this FY
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "hook-up" to the system already partially funded by previous and current customers.	Estimate 1 service line installations @ \$493 ea	\$ 13,600	\$ 22,785	\$ 9,190	\$ 36,760	400.0%	\$ 9,190	6 services sold this FY
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers routes 01 - 18 (Bighorn, Desert View and D' Goat Mountain Services Area) and all bulk accounts.	Projected metered sales 97% of prior 12 months sales	\$ 652,242	\$ 615,421	\$ 601,801	\$ 510,549	84.8%	\$ 649,029	
01-00-412000	STANDARD WATER AVAILABILITY CHARGE- Per acre charges 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 UDS259M1.		\$ 23,222	\$ 71,430	\$ 65,700	\$ 50,996	77.6%	\$ 71,160	
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)	\$ 808,270	\$ 848,235	\$ 840,108	\$ 715,454	85.2%	\$ 881,948	
01-00-414000	INCOME JV BULK WATER SALES: money from cash sales at JV metering station				new GIL account	\$ 203		\$ 1,000	
01-00-417000	INCOME OTHER- Bulkwater water billing revenues, unlock charges, non sufficient funds check charges, scarp metal sales, customer WTR fee, account setup charges.		\$ 63,283		\$ 45,000	\$ 50,015	111.1%	\$ 55,000	
01-00-418000	AMES BASIN WATER TRANSFERS - Exchange of water in storage to other interested parties.			\$ 1,821	\$ 40,000	\$ -	0.0%	\$ -	1 No water sold to date, possible in FY2018/19
01-00-422050	PACIFIC WESTERN BANK EARNINGS CREDITS			\$ 4,381	\$ -	\$ 11,953		\$ -	1 earned \$8548 thru 2/28/18 will be starting Lock box and check free in 2018 which will minimize extra earnings.
01-00-481000	INCOME GENERAL TAX LEVY Bighorn Line % 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 ("Treaser" Letter)	\$ 64,881	\$ 63,448	\$ 53,496	\$ 50,820	95.0%	\$ 56,230	majority of receipts received post Dec and Post April. Budget based on prior year leader letter (2/2018)
01-00-481010	INCOME BOND DEBT BH FINRA- This revenue is generated through the issuance of an annual bond to all properties within the Bighorn (north side of the Agency). Issued in 1978 for \$1,075,000 for the purpose of constructing a water system. Term is 40 years, at 5%. Annual payment is approximately \$108,506. Payments are due semi-annually on April 15, 2017 and 2018. Interest is approximately \$11,700 and principal \$82,800. Extra payments are allowed in 2017 and 2018. Coded on the property tax apportionment schedule as DA01.		\$ 187,270	\$ 219,402	\$ 175,900	\$ 157,258	89.4%	\$ -	1 THIS SCENARIO ESTIMATES REVENUE FOR 2018 TAX YEAR. Alternative is Max of \$176,900 on taxes
01-00-481020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 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 GA01.	General tax projection, property valuation obtained from County Assessor ("Treaser" Letter)	\$ 63,244	\$ 82,128	\$ 52,900	\$ 51,085	96.6%	\$ 55,300	majority of receipts received post Dec and Post April. Budget based on prior year leader letter (2/2018)
01-00-481030	FINRA BINDER- Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FINRA Revenue Bond. Issued in 1978 for \$700,000 for the purpose of constructing a water system. Term is 40 years at 6%. Annual Payment is approximately \$41,400. Payments due September (interest approx. \$3,250) and April (interest approx. \$8,250 and principal \$31,000). Extra revenue collected is used for replacement & redistribution and is tagged as available revenue "restricted" for use in DV.	Based on \$9.20 per customer per billing cycle.	\$ 49,033	\$ 50,170	\$ 40,546	\$ 41,811	86.1%	\$ 48,546	Continue to collect at current rate until end of FY2019/20
01-00-481040	INCOME GENERAL TAX LEVY Improvement District Goat Mountain (Formerly SATVIZONA W- 1.1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as UDS20A01 now GA03	General tax projection, property valuation obtained from County Assessor ("Treaser" Letter)	\$ 22,824	\$ 24,309	\$ 23,000	\$ 23,694	103.0%	\$ 24,800	majority of receipts received post Dec and Post April. Budget based on prior year leader letter (2/2018)
01-00-482000	INTEREST INCOME: Interest revenue from our Local Agency Investment Fund account and bank earnings credit.	Interest Income	\$ 3,882	\$ 6,023	\$ 19,000	\$ 10,997	61.1%	\$ 8,001	LMP Interest
01-00-488000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only base. Past Due DQ/Property Tax are "hookup" as revenues.	This account offsets expense account no 01-00-583500	\$ 8,582	\$ 39,011	\$ 12,500	\$ 28,164	226.3%	\$ 25,000	Interest and Penalty Income from Past Due Items.
	TOTAL		\$ 1,873,257	\$ 2,017,739	\$ 1,989,731	\$ 1,753,999	88.2%	\$ 1,886,795	

w/5% BSC/3% H2O

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	Description	FP2018/18 Actual Expenditures	FP2018/17 Actual Expenditures	BDVMA Approved Budget 2017/18	current YTD Amount	FP2017/18 YTD STAFFUS (03%)	2018/19 Budget	Mid-Year Budget Notes
<b>NON-OPERATING EXPENSES</b>									
01-00-552000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$800, Upgrade PCs \$0, Office furniture \$0, software license updates: \$0, misc: Filing cabinets: \$20,000	\$ 6,950	\$ 10,939	\$ 10,500	\$ 25,249	240%	\$ 30,500	current year OB, due to upgrade of meter reading handheld devices, next FY need to purchase new fire proof filing cabinets for appropriate records storage.
01-00-553000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchiolator: \$500, Desert-Riviera Tour and Seminars \$500, Water Education Festival (2nd Yr) \$1000, Misc: \$5	\$ 1,905	\$ 2,593	\$ 1,500	\$ 986	67%	\$ 2,500	Add funds for Water Education Festival presentation/activity
01-00-554000	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses, employee advertising, bid notices and legal advertising (DQ and BOD), employee screening, CSDA Certificate Renewal fees, Notary Fees on Lien documents.	\$ 9,599	\$ 5,130	\$ 5,000	\$ 8,557	171%	\$ 5,000	\$8,000 in recoverable fees related to Lien Processes (not budgeted).
01-00-581000	ELECTION COSTS	Election scheduled for November 2018	\$ 3,185	\$ -	n/a	n/a		\$ 3,000	New election schedule moved from odd year to even year November Primary. Expect costs to be lower
01-00-583000	MISC EXPENSES	Misc expense (some are reimbursed)	\$ (2,093)	\$ (766)	\$ 500	\$ 492	98%	\$ 500	Act used for unincurred funds to Agency and other misc expenses/rev
see Debt Summary Worksheet for non-operating expenses related to debt service									

ADMINISTRATIVE EXPENSES

01-01-560030	ADMINISTRATIVE COMP	Three full time office staff & General Manager. Budget includes one P/T employee continuing in FY2018/19	\$ 263,134	\$ 275,659	\$ 296,880	\$ 221,598	74%	\$ 304,000	Includes 3% SWIFT COLA approved by BOD, 2% GM COLA approved by BOD, any projected merit increases and 5% OT
01-01-560080	CONTRACTUAL SERVICES- AUDITOR	Auditor \$16,350, Audit reports (GASB 99) \$1700	\$ 31,418	\$ 31,218	\$ 31,450	\$ 30,818	97%	\$ 20,050	Last year under current audit contract (3-yr w/DevelFarm); This Inc. CALPERS GASB99 Report
01-01-560070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 11,393	\$ 16,335	\$ 16,000	\$ 11,022	68%	\$ 25,000	Possible continuance of Special Counsel
01-01-560080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$25,524 and PERRA Plans \$10,746, TML = \$39,418 (Classic) & \$1,394 (PERRA)	\$ 67,644	\$ 57,875	\$ 68,000	\$ 53,641	79%	\$ 77,000	based on proj. actual salary in each program. Negligible change from last FY
01-01-560080	PAYROLL TAXES	Unemployment \$4775, Medicare match EE \$8500, Medl BOD \$350, Social Security BOD \$1500, P/T FICA \$1290	\$ 18,851	\$ 14,009	\$ 12,250	\$ 12,038	88%	\$ 16,325	Based on projected salary; error in last years calculation accounts for near OB
01-01-560110	PHONE, FAX LINES, INTERNET	Main office, BODroom and Goal Mtn. phones \$8950, Internet/Static IP \$1580; website hosting \$250, website maint. \$1000, email exchange server \$875	\$ 7,347	\$ 7,860	\$ 8,750	\$ 5,712	65%	\$ 9,000	
01-01-560120	MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200.	\$ 1,888	\$ 1,403	\$ 1,500	\$ 785	53%	\$ 1,500	
01-01-560140	CONTRACTUAL SERV- OTHER	Bank Fees "off-set by savings credit" * \$2,000, Springfield Maintenance Contract \$15,000, Copier Maintenance Agreement Est. \$2,500, Outsource Billing \$15,000, IT work \$5,000, CPA Assistance \$7,500, Misc. \$5	\$ 56,723	\$ 49,774	\$ 65,000	\$ 32,862	50%	\$ 50,000	FY2017/18 expenses have been offset by PWB "credit", keep budget same bec. More savings credits going to banking services "check free & lockbox"
01-01-560180	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 29,858	\$ 29,528	\$ 34,500	\$ 31,164	90%	\$ 37,000	6% increase imposed for FY2018/19
01-01-560170	WORKERS COMP INS	All Employees	\$ 8,537	\$ 15,748	\$ 14,700	\$ 8,038	48%	\$ 16,700	no changes in fees for FY2018/19
01-01-560180	DUES & SUBSCRIPTIONS and ANNUAL FEES	AAWVA \$400, ACWA \$0, Diaphan \$800, HI Desert Star \$40, CRWA \$1950, Weinhoff \$280, CSDA \$4500, LAFCO budget allocation \$8000, ERNIE Membr. \$400, GFOA \$175, Misc. \$500, Assoc. of San Bernardino Special Districts membership: \$250	\$ 6,535	\$ 7,094	\$ 9,350	\$ 8,028	97%	\$ 13,500	LAFCO increase for FY2018/19
01-01-560200	POWER/PROPANE - OFFICE & YARDS	Based on current FY trend, \$1,500 Propane, SCE \$5,500	\$ 6,248	\$ 7,185	\$ 6,000	\$ 5,881	93%	\$ 7,000	Based on current trends plus anticipated increase
01-01-560220	BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 4,508	\$ 1,285	\$ 200	\$ -	0%	\$ 200	This is the true bad debt; lost receipts. A roll-up of delinquent accounts under \$25, etc.
01-01-560221	BAD DEBT - UNCOLLECTABLE LIENS	Lien receivable accounts on the Balance Sheet are claimed out after 5-years. An estimated reasonable "loss" is \$5,000 per year based on current trends. This is excluded each year.	\$ -	\$ 5,058	\$ 5,000	\$ -	0%	\$ 5,000	This is the amount we want to bad debt to clear a long-term receivable, however, it is likely we will still earn more of this money. Therefore, any funds will be considered "Other Operating Income"
01-01-560300	OFFICE SUPPLIES/PRINTING	Printed items such as envelopes, business cards, nametags, checks, Tour permits for desktop printers, consumable office supplies (paper) and Boardroom supplies and other business meeting supplies. Copier "per print" costs (\$2500) includes Calendars	\$ 9,115	\$ 8,548	\$ 8,000	\$ 8,385	80%	\$ 9,000	non-consumable purchases, copy cost is higher

GL Account	LINE ITEM DESCRIPTION	Description	FY2018/19 Actual Expenditures	FY2018/19 Actual Expenditures	BDVMA Approved Budget 2017/18	current YTD Amount	FY2017/18 YTD STATUS (83%)	2018/19 Budget	Mid-Year Budget Notes
01-01-681000	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 121,981	\$ 132,688	\$ 155,000	\$ 103,118	67%	\$ 154,000	Projected 10% increase
01-01-681100	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training, conferences) plus expenses	\$ 2,181	\$ 7,181	\$ 9,000	\$ 1,705	18%	\$ 9,000	Includes EE projected college reimbursement, planned non-routine Emergency Response training for staff, staff training/conferences

OPERATIONS EXPENSES

01-05-541020	OPERATIONS COMPENSATION	Five field employees with on-call overtime and standby hours	\$ 250,915	\$ 325,893	\$ 257,531	\$ 203,128	78%	\$ 280,000	Includes 3% staff COLA approved by BOD, any projected merit increases, Standby and OT at avg. hourly rate
01-05-541030	UNIFORMS	Shoes \$750, Uniform Lease Service \$2700, jackets/boots \$550	\$ 3,534	\$ 4,045	\$ 4,000	\$ 2,782	69%	\$ 4,000	
01-05-541080	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 \$1500, Haz.Mat. Disposal \$500	\$ 5,640	\$ 21,278	\$ 20,000	\$ 21,514	108%	\$ 30,000	Tractors have needed expensive O&M, other costs going up
01-05-541070	VEHICLE EXPENSE- FUEL	Projections based on prior year to date.	\$ 18,888	\$ 23,240	\$ 27,000	\$ 24,185	90%	\$ 35,000	Fuel costs rising and anticipates new tax hike.
01-05-541090	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 28,410	\$ 33,320	\$ 50,000	\$ 68,482	137%	\$ 75,000	OB due to tool and equipment purchases (non-routine) includes aggressive maintenance line replacement program in ID GM (draws from Inventory)
01-05-541110	WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to Bact, Gen, Phy, and Plate Counts, Nitrate sil wells, Misc. T22 (ED/DBCP, Inorganics, Secondary GP, TDS, THMHAA5), GALV, Lead/Copper, 1,2,3-TCP	\$ 4,881	\$ 8,322	\$ 11,000	\$ 13,227	120%	\$ 10,000	based on long-term sampling schedule which varies year to year
01-05-541120	ENGINEERING	Engineering consultant services	\$ 29,528	\$ 40,338	\$ 60,000	\$ 2,025	3%	\$ 80,000	Typical budget but services may still be needed for HMP or other...
01-05-541140	WATER SYSTEM REPAIRS	Routine repair/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 32,592	\$ 48,880	\$ 70,000	\$ 57,346	82%	\$ 70,000	Unforeseen and New Items in FY17/18 - lightning damage, build eyewash, skimmers and continue on motorsavers
01-05-541141	EXCAVATION PERMIT FEES (CO&B)	CO&B Excavation Permit fees for BDVMA maintenance	\$ -	\$ 230	\$ 400	\$ 230	58%	\$ 500	
01-05-541150	BUILDING REPAIR AND MAINT	Trash and dump fee - \$1500, Apple Valley Comm. - \$800, Alarm Maintenance \$2000, fire extinguisher maintenance - \$800, safety and emergency supplies - \$1500, cleaning service \$5000, landscape main, \$1,000, Non-routine maintenance items (one time expense) - \$3100	\$ 10,348	\$ 9,984	\$ 15,500	\$ 13,152	85%	\$ 15,500	
01-05-541180	COMMUNICATIONS EXP	AT&T Cell phones or EE cell phone stipend and SCADA (internal link and data)	\$ 1,204	\$ 3,578	\$ 3,700	\$ 3,347	90%	\$ 4,700	phone upgrades and added a phone line. Some EEs are paid thru PR to have a cell phone at work.
01-05-541210	DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 10,585	\$ 7,847	\$ 7,500	\$ 9,743	130%	\$ 9,500	
01-05-541280	POWER WELLS & BOOSTER	Based on FY2017/18 trends	\$ 75,886	\$ 89,654	\$ 88,000	\$ 78,388	89%	\$ 100,000	est. increase, working on reducing motor sizes for efficiency
01-05-541300	OTHER OPERATING EXPENSES	SYNCRS GW Extraction filling fee \$650, bus service \$800, DPR (DHS) - \$8000 (est. annual base fee), BLM rent for ID 1 system \$4000, ACHD fuel tanks permit (fuel, generator, est) \$1200, Haz mat permit fees Co Fire \$2500, Misc. \$1,000.	\$ 19,338	\$ 11,345	\$ 18,000	\$ 9,777	52%	\$ 18,000	
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES /facils. Expense becomes Inventory until used or sold.	\$ 34,880	\$ 37,520	\$ 40,000	\$ 40,000	100%	\$ 40,000	Expense goes to Inventory on Balance Sheet. 2017/18 water prices continues to rise so this represents a purchase of 70 AF equivalent revenues

DIRECTOR EXPENSES

01-09-580021	DIRECTOR 1 - McBride	Includes Director Payroll and Other Expenses	\$ 5,308	\$ 4,725	\$ 6,725	\$ 4,284	63%	\$ 6,500	This budget est. \$4,825 for ea. Director's "meetings" which leaves est. \$2,400 for conference costs.... That may only be ONE conference. Might want to evaluate this est. further
01-09-580022	DIRECTOR 2 - Cor-Lorono	Includes Director Payroll and Other Expenses	\$ 8,198	\$ 7,077	\$ 7,925	\$ 6,016	76%	\$ 6,500	
01-09-580024	DIRECTOR 4 - Burbart	Includes Director Payroll and Other Expenses	\$ 3,014	\$ 7,737	\$ 6,725	\$ 2,334	35%	\$ 5,500	
01-09-580025	DIRECTOR 5 - Stealy	Includes Director Payroll and Other Expenses	\$ 7,192	\$ 5,828	\$ 6,725	\$ 4,409	66%	\$ 5,500	
01-09-580028	DIRECTOR 8 - Coulombe	Includes Director Payroll and Other Expenses	\$ 9,732	\$ 5,306	\$ 6,725	\$ 4,723	70%	\$ 6,500	

GL Account	LINE ITEM DESCRIPTION	Description	FY2018/16 Actual Expenditures	FY2018/17 Actual Expenditures	BOVMA Approved Budget 2017/18	current YTD Amount	FY2017/18 YTD STATUS (63%)	2018/19 Budget	Mid-Year Budget Notes
<b>TOTAL EXPENSES</b>			\$ 1,368,934	\$ 1,377,479	\$ 1,488,738	\$ 1,137,285	77%	\$ 1,588,475	



