



**EXHIBIT "A"**

**FINAL FISCAL YEAR**

**2019/20 OPERATING BUDGET**

**BIGHORN-DESERT VIEW WATER AGENCY**

Approved April 30, 2019  
Resolution No. 19R-03

FISCAL YEAR 2019/20  
FINAL

<b>SUMMARY</b>	
	FY 2019/20
<b>TOTAL REVENUE</b>	\$ <b>1,953,733</b>
<b>OPERATING REVENUE</b>	\$ <b>1,656,956</b>
<i>ADMINISTRATION EXPENSE</i>	\$ 879,154
<i>OPERATION EXPENSE</i>	\$ 764,200
<i>DIRECTOR EXPENSE</i>	\$ 43,775
<i>NET Operating Revenue Projection (Gain/Loss)</i>	\$ (30,173)
<b>NON-OPERATING REVENUE</b>	\$ <b>296,777</b>
<i>BDVWA LONG-TERM DEBT EXPENSE</i> *	\$ 61,726
<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>	\$ 235,051
<b>FY2019/20 PROJECTED REVENUE (Gain/Loss)</b>	\$ <b>204,878</b>
<i>Total FY Projected Revenues</i>	\$ <b>1,953,733</b>
<i>Total FY2019/20 Projected Expenses</i>	\$ <b>1,748,855</b>
<i>Gain / Loss</i>	\$ 204,878
<i>Percentage Net Revenue after Expenses</i>	10.5%
<b>FY2019/20 CAPITAL IMPROVEMENT PROJECTS</b>	\$ <b>640,000</b>
<i>FY2019/20 NET GAIN / LOSS PROJECTION</i>	(435,122)
<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>	

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<b>REVENUE SUMMARY</b>	
	<b>FY 2019/20</b>
Description	Includes Rate Increase approved 7/2016
<b>OPERATING REVENUE</b>	
Metered Water Sales	\$ 664,957
Basic Service Charge	\$ 925,998
Other Operating Income	\$ 50,000
Interest Income Unrestricted	\$ 16,000
Water Sales from Ames	\$ 1
Grants and Funding Partners	Prop. 1 and Colo. DAC
<b>Subtotal</b>	<b>\$ 1,656,956</b>
<b>NON-OPERATING REVENUE</b>	
Stand-By Income W-1	\$ 70,710
Predicted Lien Receipts (DQ, Pen, Int)	\$ 32,000
Debt Service BDVWA ID "1"	\$ 1
Debt Service DV	\$ 48,546
Debt Service W-1	Debt Service Collected & Paid by CoSB
General Tax Income (portion of 1%)	\$ 136,330
<b>Subtotal</b>	<b>\$ 287,587</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>\$ 1,957,323</b>

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<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	\$309,000
01-01-560060	Contractual Services- Auditor	\$20,785
01-01-560070	Contractual Services- Legal	\$50,000
01-01-560075	Legislative Affairs	\$ 20,000
01-01-560080	PERS Contribution	\$92,054
01-01-560090	Payroll Tax	\$17,130
01-01-560110	Telephone & Fax	\$9,085
01-01-560120	Mailing Expenses	\$1,500
01-01-560140	Contractual Services- Other	\$62,000
01-01-560160	Property/Liability Insurance	\$57,000
01-01-560170	Workers Comp. Insurance	\$13,000
01-01-560180	Dues & Subscriptions & Annual Fees	\$15,000
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	\$8,000
01-01-561000	Employee Benefits Insurance	\$151,000
01-01-561100	Employee Education	\$17,000
<b>Non-Operating Administrative Expenses</b>		
01-00-562000	Office Equipment Expense	\$ 10,000
01-00-563000	Customer Relations	\$ 3,300
01-00-564000	Other Administrative Expenses	\$ 7,500
01-00-581000	Elections Costs	\$ 600
01-00-593000	Misc Expenses	\$ 500
<b>Total Administrative Expense</b>		<b>\$879,154</b>

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<b>OPERATIONS EXPENSE</b>		
		<b>FY 2018/19</b>
<b>GL Account</b>	<b>Description</b>	
01-05-541020	Operations Staff Compensation	\$300,000
01-05-541030	Uniforms	\$5,750
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	\$11,000
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	\$18,500
01-05-541190	Communications Expense	\$6,700
01-05-541210	Disinfection Expense	\$15,000
01-05-541250	Power- Wells/Booster Pumps	\$80,000
01-05-541300	Other Operations Expense	\$10,000
01-05-542000	Water Purchases	\$45,000
	<b>Total Operations Expense</b>	<b>\$764,200</b>

**FISCAL YEAR 2019/20  
FINAL**

<b>DIRECTOR EXPENSE</b>		
<b>GL Account</b>	<b>Description</b>	<b>FY 2018/19</b>
01-09-560021	Director - McBride	\$ 8,755
01-09-560022	Director - Cori-Lorono	\$ 8,755
01-09-560027	Director - J. Burkhart	\$ 8,755
01-09-560028	Director - McKenzie	\$ 8,755
01-09-560026	Director - Coulombe	\$ 8,755
<b>TOTAL DIRECTOR EXPENSE</b>		<b>\$ 43,775</b>

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<b>DEBT EXPENSE</b>			
<b>GL Account</b>	<b>Description</b>	<b>FY 2019/20 Future per Debt Service Schedule</b>	<b>FY2020/21 Future per Debt Service Schedule</b>
01-00-223000	BHM ID 1 Debt Principal	\$ -	\$ -
01-00-570000	BHM ID 1 Debt Interest Payment	\$ -	\$ -
01-00-211010	DV Debt Principal	\$ 34,977	\$ -
01-00-591000	DV Debt Interest Payment	\$ 1,749	\$ -
01-00-573500	MWA Pipeline Debt	\$ 25,000	\$ 25,000
01-00-573501	MWA Pipeline Debt ID GM	\$ -	\$ -
<b>BDVWA Total Debt Expense</b>		<b>\$ 61,726</b>	<b>\$ 25,000</b>
N/A	W1 Debt Principal + Interest	<b>Debt Service Collected &amp; Paid by CoSB</b>	
<b>TOTAL</b>		<b>\$ 61,726</b>	<b>\$ 25,000</b>
<b>Notes:</b> <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			

EXPENSE DETAILS						
GL Account	LINE ITEM DESCRIPTION	Description	BD/WA Approved Budget 2018/19	current YTD Amount 3/31/2019 (75%)	FY2018/19 YTD STATUS 3/31/2019 (75%)	2018/20 Budget
<b>NON-OPERATING EXPENSES</b>						
01-00-562000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$1500, Upgrade PC's \$0, office furniture: \$0, software license updates: \$1200 (from Software), misc: \$	\$ 30,500	\$ 10,027	33%	\$ 10,000
01-00-563000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchid/other: \$500, Desert-wise Tour and Seminars \$500, Water Education Festival (8th Yr) \$1000, Calendars: \$300, Misc: \$750	\$ 2,500	\$ 1,400	56%	\$ 3,300
01-00-564000	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses, employment advertising, bid Notices and legal advertising (DO and BOD), employee screening, CSDA Certificate Renewal fees, Notary Fees on Lien documents.	\$ 5,000	\$ 6,219	124%	\$ 7,500
01-00-581000	ELECTION COSTS	Election scheduled for November 2020	\$ 3,000	\$ 657	19%	\$ 600
01-00-593000	MISC EXPENSES	Misc expense (some are reimbursed)	\$ 500	\$ 272	54%	\$ 500
<i>see Debt Summary Worksheet for non-operating expenses related to debt service</i>						
<b>ADMINISTRATIVE EXPENSES</b>						
01-01-560030	ADMINISTRATIVE COMP	Two full time office staff & General Manager. Budget includes two Temp Part Time employees.	\$304,000	\$ 207,938	68%	\$ 309,000
01-01-560060	CONTRACTUAL SERVICES- AUDITOR	Auditor \$19,085 , Audit reports (GASB 68) \$1700	\$ 20,050	\$ 17,280	86%	\$ 20,785
01-01-560070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 25,000	\$ 22,497	90%	\$ 50,000
01-01-560075	LEGISLATIVE AFFAIRS	CA Water Systems Alliance Membership plus travel budget.	\$ 20,000	\$ 11,314	57%	\$ 20,000
01-01-560080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$29169 and PEPRAs plans \$14819, LAL = \$47004 (Classic) & \$1282 (PEPRA)	\$ 77,000	\$ 52,463	68%	\$ 92,054
01-01-560090	PAYROLL TAXES	Unemployment \$4340, Medicare match EE \$8823, Medi BOD \$387, Social Security BOD \$1570, PFI FICA \$2030	\$ 16,325	\$ 13,120	80%	\$ 17,130
01-01-560110	PHONE, FAX LINES, INTERNET	Main office, BODroom and Goat Rtn phones \$5400, Internet (Basic, IP \$1560; website hosting \$250, websatia maint. \$1000, email exchange server \$875	\$ 9,000	\$ 4,914	55%	\$ 9,085
01-01-560120	MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200,	\$ 1,500	\$ 795	53%	\$ 1,500
01-01-560140	CONTRACTUAL SERV- OTHER	Bank Fees - Unknown; Springbrook Maintenance Contract \$17,000, Copier Maintenance Agreement Est. \$3,000, Outsourced Billing \$15,000, IT work \$5,000, CPA Assistance \$20000, Misc. \$	\$ 50,000	\$ 41,110	82%	\$ 62,000
Anticipate increased CPA Assistance for FY2019/20						

Based on projected salary

Includes 2.8% Staff COLA approved by BOD 3/28, 2% GM COLA approved by BOD3/28, any projected merit increases and OT

Third year of 5-year contract w/Fedak & Brown Line Inc. CalPERS GASB68 Report

Continuance of Special Counsel

based on # EE per program and the CalPERS Annual Valuation Report of August 2018

Based on projected salary

Anticipate increased CPA Assistance for FY2019/20



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GL Account	LINE ITEM DESCRIPTION	Description	BDWA Approved Budget 2018/19	current YTD Amount 3/31/2019 (75%)	FY2018/19 YTD STATUS 3/31/2019 (75%)	2019/20 Budget	Budget Notes
01-01-560180	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 37,000	\$ 32,134	87%	\$ 57,000	16% increase on "Net Package Contribution" and 11% increase on premium, and added vehicles
01-01-560170	WORKERS COMP INS	All Employees	\$ 16,700	\$ 9,504	57%	\$ 13,000	Based on SDRMA assessment of 2/20/2019
01-01-560180	DUES & SUBSCRIPTIONS and ANNUAL FEES	AWWA \$440, DigAlert \$600, DigAlert State Fee \$450, HI Desert Star \$45, CRWA \$800, Weinhoff \$280, CSDA \$5200, LAFCO budget allocation \$3705, ERNIE Memb. \$400, GFOA \$175, Misc \$500, Assoc. of San Bernardino Special Districts membership \$150, Adobe Cloud monthly fee \$650	\$ 13,500	\$ 16,041	119%	\$ 16,000	DigAlert has new mandated state fee based on history of tickets.
01-01-560200	POWER/PROPANE - OFFICE & YARDS	Based on current FY trend. \$2,760 Propane, SCE \$4,500	\$ 7,000	\$ 7,837	112%	\$ 8,200	Based on current trends plus anticipated increase
01-01-560220	BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 200	\$ -	0%	\$ 1,500	This is the true bad debt, lost receipts. A roll-up of deleted accounts under \$25, etc.
01-01-560221	BAD DEBT - UNCOLLECTABLE LIENS	Lien receivable accounts on the Balance Sheet are cleared out after 5-years. An estimated reasonable "loss" is \$5,000 per year based on current trends. This is evaluated each year.	\$ 5,000	\$ -	0%	\$ 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"
01-01-560300	OFFICE SUPPLIES/PRINTING	Printed items such as envelopes, business cards, nameplates, checks. Toner refills for desktop printers, consumable office supplies (paper) and Boardroom supplies and other business meeting supplies. Copier "per print" costs (\$2500) includes Callendars	\$ 8,000	\$ 6,612	83%	\$ 8,000	
01-01-561000	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 154,000	\$ 87,682	57%	\$ 151,000	Based on projections for staff and 10% increase 1/1/2020
01-01-561100	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training, conferences) plus expenses. Includes Student Loan Reimbursement Program.	\$ 9,000	\$ 10,014	111%	\$ 17,000	Includes 1 EE projected college reimbursement, planned non-routine Emergency Response and safety training for staff, staff training/conferences
<b>OPERATIONS EXPENSES</b>							
01-05-541020	OPERATIONS COMPENSATION	Five Full Time field employees with on-call overtime and standby hours. Includes one Temp. Part Time Employee	\$ 260,000	\$ 203,652	78%	\$ 300,000	Includes 2.8 % Staff COLA approved by BOD 3/26, any projected merit increases, Standby and OT at avg. hourly rate
01-05-541030	UNIFORMS	Shoes \$750, Uniform Lease Service \$3500; jackets/hats \$1500	\$ 4,000	\$ 3,649	91%	\$ 5,750	
01-05-541060	VEHICLE/TRACTOR/ EQUIP EXPENSE	new tires for fleet, routine maintenance, large equipment repairs (increase due to backlog maintenance needs), BDV Fuel tank vapor compliance basing \$1000 (2 sites) and misc fuel system maintenance \$1000. Haz.Mat. Disposal \$500	\$ 30,000	\$ 15,956	50%	\$ 30,000	
01-05-541070	VEHICLE EXPENSE- FUEL	Projections based on prior year to date plus 5%.	\$ 35,000	\$ 25,553	73%	\$ 38,750	Projected 5% increase
01-05-541090	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/training control and small tools.	\$ 75,000	\$ 44,656	60%	\$ 75,000	
01-05-541110	WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to BacT, Gen. Pity. And Plate Counts, Nitrate, all wells, Misc. T22 EMB/BCFP, Inorganics, Secondary GP, TDS, THM/HAA5, GAU1, Lead/Copper, 1,2,3-TCP	\$ 10,000	\$ 4,843	48%	\$ 11,000	based on long-term sampling schedule which varies year to year
01-05-541120	ENGINEERING	Engineering consultant services	\$ 60,000	\$ -	0%	\$ 60,000	Typical budget but used as needed

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GL Account	LINE ITEM DESCRIPTION	Description	BDWVA Approved Budget 2018/19	current YTD Amount 3/31/2019 (75%)	FY2018/19 YTD STATUS 3/31/2019 (75%)	2018/20 Budget	Budget Notes
01-05-541140	WATER SYSTEM REPAIRS	Routine repair/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 70,000	\$ 16,893	24%	\$ 70,000	
01-05-541141	EXCAVATION PERMIT FEES (CoBB)	CoSB Excavation Permit fees for BDWVA maintenance	\$ 500	\$ 230	46%	\$ 500	
01-05-541150	BUILDING REPAIR AND MAINT	Trash and dump fee \$1500, Apple Valley Comm. \$800, Alarm Main/Upgrades \$2000, fire extinguisher maintenance \$800, safety and emergency supplies \$1500, cleaning service \$3500, landscape main. \$1,000. Non-routine maintenance items (one time expense) \$2500; Asphalt crack repair \$5000	\$ 15,500	\$ 8,655	56%	\$ 18,500	
01-05-541180	COMMUNICATIONS EXP	AT&T Cell phones of EE cell phone stipend and SCADA (Internet link and data)	\$ 6,700	\$ 4,271	64%	\$ 6,700	phone upgrades and added a phone line. Some EE's are paid thru PR to have a cell phone at work
01-05-541210	DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 8,500	\$ 5,792	68%	\$ 15,000	Chlorine Pump Replacements needed.
01-05-541250	POWER WELLS & BOOSTER	Based on FY2018/19 trends and motor replacement project.	\$ 100,000	\$ 72,985	73%	\$ 80,000	Anticipate reduced demand cost of approx. \$1,700/month
01-05-541300	OTHER OPERATING EXPENSES	SWRCS GW Extraction filling fee \$650, bee service \$800, DPH (DHS) - \$3800 (est. annual base fee), AQMD fuel tanks permit (fuel, generator, est) \$2000, Haz mat permit fees Co Fire \$2000, Misc. \$800	\$ 16,000	\$ 9,273	58%	\$ 10,000	
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES / Roche. Expense becomes inventory until used or sold.	\$ 40,000	\$ -	0%	\$ 45,000	Expense goes to inventory on Balance Sheet. 2017/18 water price continues to rise so this represents a purchase of 70 AF against revenue
<b>DIRECTOR EXPENSES</b>							
01-09-560021	DIRECTOR - McBride	Includes Director Payroll and Other Expenses	\$ 8,834	\$ 5,704	65%	\$ 8,765	Increased 3%
01-09-560022	DIRECTOR - Cori-Lorono	Includes Director Payroll and Other Expenses	\$ 8,534	\$ 5,823	67%	\$ 8,755	Increased 3%
01-09-560023	DIRECTOR - Coulombe	Includes Director Payroll and Other Expenses	\$ 8,500	\$ 4,482	52%	\$ 8,755	Increased 3%
01-09-560027	DIRECTOR - J. Burkhart	Includes Director Payroll and Other Expenses	\$ 6,085	\$ 1,732	28%	\$ 8,765	Increased 3%
01-09-560028	DIRECTOR - McKenzie	Includes Director Payroll and Other Expenses	\$ 6,085	\$ 1,086	18%	\$ 8,765	Increased 3%
01-01-560080	DIRECTOR PAYROLL TAXES	Included in 01-01-560080 line item.			n/a		Director Payroll Taxes are in 01-01-560080 (Payroll Taxes)
<b>TOTAL EXPENSES</b>			\$ 1,500,744	\$ 999,374	70%	\$ 1,687,129	

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY11/12 Actual Revenue	FY12/13 Actual Revenue	FY13/14 Actual Revenue	FY14/15 Actual Revenue	FY15/16 Actual Revenue	FY16/17 Actual Revenue	2017/18 Actual Revenue	2017/18 Approved Budget 2017/18	Current YTD Amount 2017/18 (7/31)	FY2018/19 YTD STATUS 2017/18 (7/31)	Proposed Budget 2018/20	W/F% B/C05% H20
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 1-4m meter @ \$1780 ea	\$	3,380 \$	1,220 \$	3,670 \$	6,390 \$	8,020 \$	17,880 \$	3,890 \$	10,710 \$	288.3%	\$	3,690
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "buy-ir" in the system already partially funded by previous and current customers.	6488 ea	\$	12,264 \$	4,096 \$	22,906 \$	13,906 \$	22,786 \$	48,960 \$	9,190 \$	27,570 \$	300.0%	\$	9,190
01-00-411000	SEWERED WATER CONNECTION SALES CHARGES- Total revenues from the sale of water to metered customers reads 81 - 10 (Eighteen, One) and 10 (Ten) month service fees) and all bulk accounts.	Projected metered sales 87% of prior 12 months sales	\$	418,668 \$	412,768 \$	399,687 \$	682,342 \$	816,421 \$	869,000 \$	848,023 \$	471,514 \$	72.8%	\$	864,957
01-00-412000	GOVT METL STAMPERY/WATER AVAILABILITY CHARGE- Per area charge for water availability assessed through the annual tax bill on all parcels within Improvement District Good Month/Year which do not have a service connection. Coded on the property tax apportionment schedule as UDS2-SW91.				N/A									
01-00-412000	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 bill)	\$	888,278 \$	897,460 \$	894,871 \$	869,270 \$	848,228 \$	951,047 \$	881,848 \$	870,419 \$	78.5%	\$	925,960
01-00-414000	INCOME JV BULK WATER SALES- money from cash sales at JV metering station									1,000 \$	1,332 \$	133.2%	\$	1,000
01-00-417000	INCOME OTHER- Delinquent water billing revenues, unperfct charges, non sufficient funds check charges, scrap metal sales, customer PIR fee, account setup charges.		\$	40,145 \$	35,258 \$	59,284 \$	92,282 \$		58,015 \$	65,000 \$	49,288 \$	89.8%	\$	60,000
01-00-418000	JAMES BAILEY WATER TRANSFERS- Exchange of water in storage to other interested parties.											0.0%	\$	1
01-00-420000	PACIFIC WESTERN BANK EARNINGS CREDITS													
01-00-431000	INCOME GENERAL TAX LEVY BIGHORN TOWN "V" Area 1% General Levy Share- This revenue is the portion of the County 1% tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GAG2.	General tax projection, property valuation obtained from County Assessor ("water" Letter)	\$	89,128 \$	89,460 \$	89,460 \$	89,460 \$	89,460 \$	89,460 \$	89,460 \$	89,460 \$	100.0%	\$	89,460
01-00-431010	INCOME BOND DEBT SHIPARA- This revenue is generated through the issuance of an annual advance loan and assessed to all properties within the Bighorn (north side of the Agency). Issued in 1978 for \$1,078,000 for the purpose of constructing and maintaining a water system. Repayment schedule is 10 years. Annual Payment is \$130,000. Estimated revenue for December (related approx. \$11,700) and June (related \$11,700 and projected \$88,000). Extra revenue collected is used for replacement & refurbishment. Coded on the property tax apportionment schedule as DAG1.	General tax projection, property valuation obtained from County Assessor ("water" Letter)	\$	198,618 \$	191,460 \$	192,014 \$	197,770 \$	219,402 \$	198,084 \$	1 \$	1 \$	100.0%	\$	1
01-00-432000	INCOME GENERAL TAX LEVY BIGHORN-DESEAT View WA 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GAG1.	General tax projection, property valuation obtained from County Assessor ("water" Letter)	\$	48,468 \$	48,787 \$	48,884 \$	48,786 \$	48,728 \$	48,294 \$	48,300 \$	31,388 \$	60.4%	\$	48,300
01-00-432010	FEMA SURCHARGE-Revenue generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FEMA Revenue Bond. Issued in 1978 for \$790,000 for the purpose of constructing a water system. Term is 40 years at 8%. Annual Payment is \$190,000. Estimated revenue for December (related approx. \$16,200) and June (related \$16,200 and projected \$120,000). Extra revenue collected is used for replacement & refurbishment and is tagged as available revenue "restricted" for use in DV.	Based on \$9.30 per customer per billing cycle.												
01-00-431640	INCOME GENERAL TAX LEVY IMPROVEMENT DISTRICT Good Month/Year (formerly GAG2/area 10-1) 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 UDS2GAG1 (new GAG3)	General tax projection, property valuation obtained from County Assessor ("water" Letter)	\$	2,228 \$	2,548 \$	1,029 \$	3,922 \$	6,021 \$	10,888 \$	8,001 \$	10,888 \$	138.1%	\$	16,000
01-00-432000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank savings credit	Interest income	\$	198 \$	198 \$	198 \$	198 \$	198 \$	198 \$	198 \$	198 \$	100.0%	\$	198
01-00-480000	INCOME OTHER- Non-operating, including predicted PAET DUE DO amounts for budget estimates). Used for budgetary purposes only (see Post Due DO/Property Tax are "hooked" as receivables.	This amount affects expense account no 01-00-490000	\$	1,389,678 \$	1,588,208 \$	1,378,837 \$	1,698,841 \$	2,017,728 \$	2,175,606 \$	1,888,718 \$	1,623,627 \$	75.6%	\$	1,888,324
	TOTAL		\$	1,389,678 \$	1,588,208 \$	1,378,837 \$	1,698,841 \$	2,017,728 \$	2,175,606 \$	1,888,718 \$	1,623,627 \$	75.6%	\$	1,888,324

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY1102 Actual Revenue	FY1203 Actual Revenue	FY1314 Actual Revenue	FY1415 Actual Revenue	FY1516 Actual Revenue	FY1617 Actual Revenue	201718 Actual Revenue	BOVWA Approved Budget 201819	Current YTD Amount 30/12/2018 (75%)	FY201919 YTD 8/12/19 (75%)	Proposed Budget 2018/20
01-00-419000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.	Estimate 1 service line installations with 1-1/2 meter @ \$1788 ea	\$ -	\$ 3,866	\$ 1,326	\$ 3,570	\$ 6,385	\$ 8,825	\$ 17,650	\$ 3,990	\$ 10,710	\$ 289.3%	\$ 3,590
01-00-419010	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.	\$4898 ea	\$ -	\$ 12,294	\$ 4,098	\$ 21,000	\$ 13,000	\$ 22,785	\$ 45,050	\$ 9,100	\$ 27,570	\$ 300.0%	\$ 9,190
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers routes 01-18 (Big Horn, Desert View and 10 Good Mountain Service Areas) and all bulk accounts.	Projected metered sales 87% of prior 12 months sales	\$ 412,448	\$ 412,766	\$ 399,467	\$ 378,821	\$ 682,542	\$ 616,421	\$ 659,000	\$ 640,020	\$ 471,514	\$ 72.6%	\$ 664,957
01-00-412000	GOAT MTL STANDBY WATER AVAILABLE CHARGE - Per acre charge for water availability assessed through the annual tax bill on all acreage within the project (Block-Cust Metered) which do not have a service connection. Coded on the property tax apportionment schedule as U082-RW01.				N/A								
01-00-413000	SANCS SERVICE CHARGE- Bt 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 property fee)	\$ 888,378	\$ 887,480	\$ 894,888	\$ 894,871	\$ 898,270	\$ 848,325	\$ 901,047	\$ 881,048	\$ 870,419	\$ 76.0%	\$ 925,988
01-00-414000	INCOME JV BULK WATER SALES; money from cash sales at JV metering station												
01-00-417000	INCOME OTHER; bulkwater water billing revenues, sublet charges, non-sufficient funds check charges, scrap metal sales, customer PFI fee, account setup charge.		\$ 46,134	\$ 38,250	\$ 37,781	\$ 84,864	\$ 83,283		\$ 453	\$ 1,000	\$ 1,332	\$ 133.2%	\$ 1,000
01-00-419000	AMES BASH WATER TRANSFERS - Exchange of water in storage to other interested parties.												
01-00-482050	PACIFIC WESTERN BANK EARNINGS CREDITS												
01-00-491000	INCOME GENERAL TAX LEVY Big Horn Imp "K" Area 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 G061.	General tax projection, property valuation obtained from County Assessor ("Teaser" Letter)	\$ 56,120	\$ 50,440	\$ 50,888	\$ 51,448	\$ 54,891	\$ 51,448	\$ 55,049	\$ 56,230	\$ 33,178	\$ 59.0%	\$ 59,230
01-00-491010	INCOME BOND DEBT BH FIRMA- This revenue is generated through the issuance of an annual retirement tax and assessed to all properties within the Big Horn (north side of the Agency). The revenue is for the purpose of the Agency's debt retirement for the purpose of installing a water system. Term is 40 years with a maturity of \$18,000. Annual payments are approximately \$1,200 per acre. December interest approx. \$11,750 and June interest \$11,250 and principal \$88,000. Extra revenue collected is used for replacement & reimbursement. Coded on the property tax apportionment schedule as D001.		\$ 186,818	\$ 181,440	\$ 182,914	\$ 181,038	\$ 187,770	\$ 218,402	\$ 188,884	\$ 1	\$ 1	\$ 100.0%	\$ 1
01-00-491020	INCOME GENERAL TAX LEVY Big Horn Desert View 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 G061.	General tax projection, property valuation obtained from County Assessor ("Teaser" Letter)	\$ 48,448	\$ 48,767	\$ 48,854	\$ 49,730	\$ 51,344	\$ 51,326	\$ 55,284	\$ 55,300	\$ 33,398	\$ 60.4%	\$ 55,300
01-00-491030	FIRMA SURCHARGE- Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FIRMA Revenue Bond. Issued in 1979 for \$700,000 for the purpose of constructing a water system. Term is 40 years at 5%. Annual Payment is approximately \$4,200 per acre. December interest approx. \$1,200 and June interest approx. \$1,200 and principal \$1,200. Extra revenue collected is used for replacement & reimbursement and is logged as available revenue "restricted" for use in DV.	Based on \$9.30 per customer per billing cycle.											
01-00-491040	INCOME GENERAL TAX LEVY Improvement District Good Mountain (Formerly GREATZONE 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 U082001 non G061	General tax projection, property valuation obtained from County Assessor ("Teaser" Letter)	\$ 50,008	\$ 49,887	\$ 49,843	\$ 49,848	\$ 48,883	\$ 50,170	\$ 50,134	\$ 48,548	\$ 48,548	\$ 68.9%	\$ 48,548
01-00-492000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank savings credit	Interest income Anticipate <1% interest	\$ 2,326	\$ 2,546	\$ 1,828	\$ 2,390	\$ 3,892	\$ 6,021	\$ 10,997	\$ 8,001	\$ 10,888	\$ 136.1%	\$ 16,000
01-00-494000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only Inc. Past Due DQ/Property Tax are "booked" as receivables.	This account offset expense account no 01-00-493000	\$ -	\$ 186	\$ 4,488	\$ 4,488	\$ 8,868	\$ 39,911	\$ 39,521	\$ 25,000	\$ 17,842	\$ 71.4%	\$ 32,000
		TOTAL	\$ 988,999	\$ 1,349,206	\$ 1,379,337	\$ 1,406,843	\$ 1,878,387	\$ 2,817,738	\$ 2,179,920	\$ 1,888,795	\$ 1,423,527	\$ 75.4%	\$ 1,959,324

W5% BSC/5% H2O

FISCAL YEAR 2010

GL Account	Description	JULY 19	AUG 19	SEP 19	OCT 19	NOV 19	DEC 19	JAN 20	FEB 20	MAR 20	APR 20	MAY 20	JUNE 20	TOTAL
01-00-411000	<b>METERED WATER SALES</b> Percentage vs previous 12 months BIGHORN 01-06 and 15, 16 Consumption previous 12 mo. Metered Water @ 97% of prior 12 mo.	0.97 1,972,270 64,863	0.97 1,984,588 65,386	0.97 1,972,270 64,863	0.97 1,984,588 65,386	0.97 1,972,270 64,863	0.97 1,984,588 65,386	0.97 1,972,270 64,863	0.97 1,984,588 65,386	0.97 1,972,270 64,863	0.97 1,984,588 65,386	0.97 1,972,270 64,863	0.97 1,291,581 42,348	\$256,580
01-00-411000	Percentage vs previous 12 months DESERT VIEW 07-11 & 12, 13, Consumption previous 12 mo. Metered Water @ 97% of prior 12 mo.	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,901,527 62,343	0.97 1,291,581 42,348	\$341,988
01-00-413000	<b>BASIC SERVICE CHARGE</b> no of meters - BIGHORN 01-06, 15 and 16 Basic Sys Charge @ \$33.42/ meter per cycle no of meters - DESERT VIEW 07-11, 12-14 Basic Sys Charge @ \$33.42/ meter per cycle	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	1,061 70,917	\$425,502
01-00-411000	<b>BULK WATER</b> Percentage of previous 12 months consumption previous 12 mos. Bulk Water @97% of prior 12 mo.	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	0.97 48,624 4,514	\$66,389
01-00-491030	<b>DEBT REVENUE</b> # of Desert View Accounts FHMA Desert View Revenue Bond @ 9.30	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	870 8,091	\$48,546
01-00-419000	AMES BASIN WATER TRANSFERS (SALE)													\$1
01-00-491010	Prop. Tax Ad Valorem Bighorn ID 1 Debt (DA01)												1	\$1
01-00-491000	<b>GENERAL PROPERTY TAX REVENUE</b> Bighorn Imp "A" Area 1% Gen Levy Share (GA02)													\$56,230
01-00-491020	Bighorn-Desert View WA 1% Gen Levy Share (GA01)													\$55,300
01-00-491040	ID Goat Mountain 1% Gen Levy Share (GA03)													\$24,800
01-00-412000	<b>STANDBY (WATER AVAILABILITY) PROPERTY TAX REVENUE</b> ID Goat Mountain Standby Assessment SW03													\$70,710
01-00-417000	<b>OTHER REVENUE</b> Income Other (Operating)	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	\$50,000
01-00-492000	Interest Income (Unrestricted-Non-Operating LAIF or Bank)	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	\$16,000
01-00-496000	Income Other (Non Op) Penalties/Interest on Assessments	500	5,000	3,000	3,000	3,000	3,000	12,500	500	500	500	500	500	\$32,000
01-00-492050	Earnings Credit from PWB (used for bank fees) METER SALES AND INSTALLATION													\$1
01-00-410000	Estimated # SL Initials Service Line Installation Fees													\$3,590
01-00-410010	Basic Facilities Charge (Buy In)													\$9,190
	<b>TOTAL REVENUE</b>													<b>\$1,957,324</b>

**BIGHORN-DESERT VIEW WATER AGENCY  
CAPITAL AND OTHER IMPROVEMENT PROJECTS BY TYPE**

Project GL	Project Description	Funding	Amount	Grant Funding
<u>OPERATIONS</u>	Water Storage Tank Recoating (A1, B1, B2, GMA2)		\$300,000	
	C-Booster Station Upgrades		\$35,000	
	Well 3, Well 4		\$200,000	
	Uranium Treatment Alternatives Report			\$50,000
	Prop. 1 Planning Grant (Cont.)			\$500,000
	Destroy JV Monitoring Well (JVMW1)		\$50,000	
<u>ADMINISTRATION</u>	Administration Building/Shop Solar Project		\$30,000	
	Website Overhaul/Upgrade		\$25,000	
			\$640,000	
			\$640,000	\$550,000

**TOTAL EXPENSE**  
**TOTAL EXPENSE (NET)**

**RESOLUTION NO.19R-03**

**A RESOLUTION FIXING AND ADOPTING THE AGENCY  
BUDGET FOR THE FISCAL YEAR 2019-2020 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 2019-2020 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 30<sup>th</sup> day of April 2019.

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

NAYS:

ABSTAIN:

ABSENT:

By   
Michael McBride, President of the Board

ATTEST:

  
John R. Burkhart, Secretary of the Board

