

RESOLUTION NO.15R-08

**A RESOLUTION FIXING AND ADOPTING THE AGENCY
BUDGET FOR THE FISCAL YEAR 2015-2016 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 2015-2016 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 2015.

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

ATTEST:

Terry Burkhardt
Terry Burkhardt, Secretary of the Board

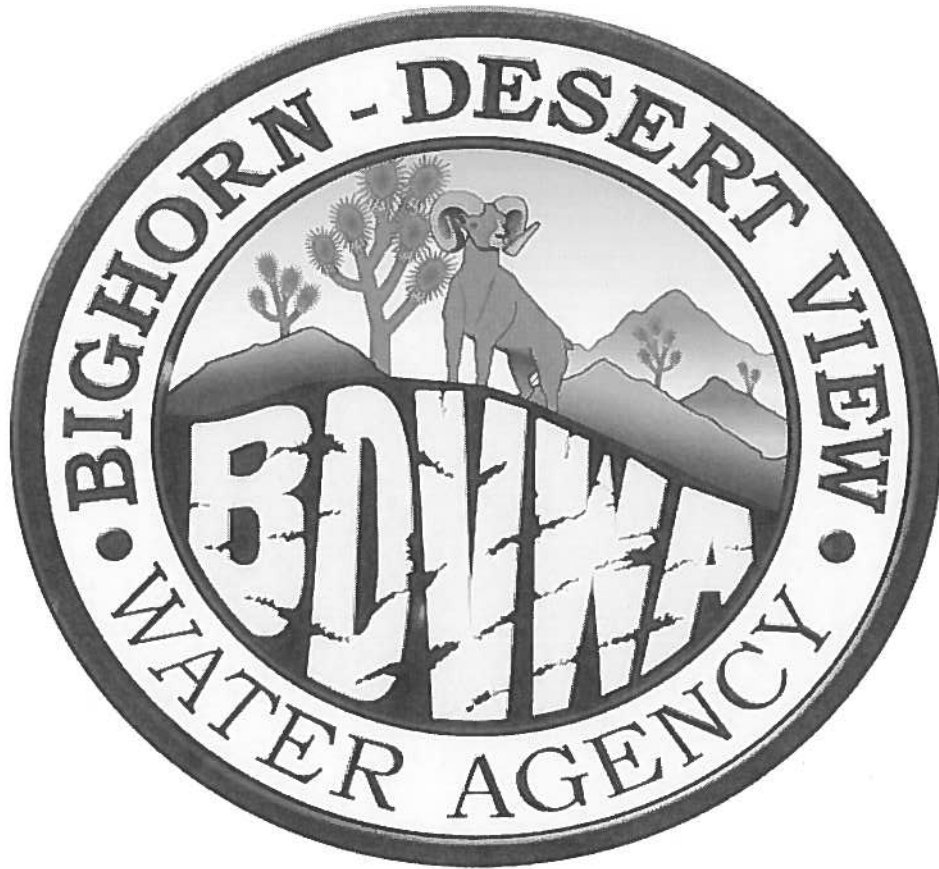


EXHIBIT "A"

FISCAL YEAR

2015/16 BUDGET

For the Combined Entities

BIGHORN-DESERT VIEW WATER AGENCY

and

CSA 70/Zone W-1 (Goat Mountain)

Approved May 26, 2015

Resolution No. 15R-08

SUMMARY

	BDVWA Totals	W-1 Totals	2015/16 FY Combined Base Projection	FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
TOTAL REVENUE	\$1,329,853	\$547,050	\$1,867,903	\$1,867,903	\$1,942,658	\$1,978,324	\$2,014,924	\$1,783,586
OPERATING REVENUE	\$998,979	\$352,550	\$1,351,529	\$1,351,529	\$1,425,038	\$1,459,444	\$1,494,773	\$1,531,051
ADMINISTRATION EXPENSE	\$525,975	\$217,745	\$743,720	\$746,828	\$773,469	\$790,415	\$808,377	\$837,678
OPERATION EXPENSE	\$417,633	\$200,670	\$618,303	\$633,691	\$643,035	\$667,312	\$692,539	\$718,753
NET Operating Revenue Projection	\$55,370	-\$65,865	-\$10,495	-\$28,991	\$8,534	\$1,717	-\$6,142	-\$25,381
NON-OPERATING REVENUE	\$330,874	\$194,500	\$516,374	\$516,374	\$517,620	\$518,879	\$520,151	\$525,535
DEBT EXPENSE BDVWA	\$220,972		\$220,972	\$220,972	\$221,822	\$220,372	\$221,622	\$35,149
DEBT EXPENSE W-1		\$101,887	\$101,887	\$101,887	\$101,887	\$101,887	\$101,887	\$0
NET Non-Operating Revenue Projection	\$109,902	\$92,613	\$193,515	\$193,515	\$193,911	\$196,620	\$196,642	\$217,386
ANNUAL PROJECTED NET REVENUE	\$165,272	\$26,748	\$183,020	\$164,524	\$202,445	\$198,338	\$190,500	\$192,005
Total Operating and Non-Operating Revenue	\$1,329,853	547,050	\$1,867,903	\$1,867,903	\$1,942,658	\$1,978,324	\$2,014,924	\$1,783,586
Percentage Net Revenue after Expenses			9.8%	8.8%	10.4%	10.0%	9.5%	10.8%

FISCAL YEAR 2015/16
FINAL

ADMINISTRATIVE DEPARTMENT EXPENSE

GL Account	Description	FY2015/16			FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
		BDVWA Amount	W-1 Amount	Combined Base Projection					
56001	Directors Fees	\$22,000	\$9,500	\$31,500	\$35,947	\$33,743	\$34,755	\$35,798	
56002	01 Director 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56002	02 Director 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56002	04 Director 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56002	05 Director 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56002	06 Director 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56003	Administrative Compensation	\$194,570	\$83,260	\$277,830	\$277,530	\$289,479	\$296,659	\$304,198	
56006	Contractual Services- Auditor	\$21,000	\$9,000	\$30,000	\$40,051	\$32,136	\$33,100	\$34,093	
56007	Contractual Services- Legal	\$11,500	\$4,500	\$16,000	\$20,600	\$17,139	\$17,653	\$18,183	
56008	PERS	\$60,115	\$13,680	\$73,795	\$61,244	\$79,049	\$81,421	\$83,863	
56009	Payroll Tax	\$11,335	\$2,205	\$13,540	\$15,088	\$14,504	\$14,939	\$15,387	
56011	Telephone & Fax	\$7,000	\$2,500	\$9,500	\$6,180	\$10,176	\$10,482	\$10,796	
56012	Mailing Expenses	\$450	\$0	\$450	\$1,468	\$482	\$497	\$511	
56014	Contractual Services- Other	\$30,000	\$15,500	\$45,500	\$41,475	\$49,686	\$52,170	\$54,779	
56016	Property/Liability Insurance	\$22,000	\$14,200	\$36,200	\$31,825	\$38,777	\$39,941	\$41,139	
56017	Workers Comp. Insurance	\$7,655	\$3,000	\$10,655	\$10,975	\$11,414	\$11,756	\$12,109	
56018	Dues & Subscriptions	\$7,500	\$6,000	\$13,500	\$13,880	\$14,461	\$14,895	\$15,342	
56020	Power- Office & Yards	\$3,150	\$2,850	\$6,000	\$7,858	\$6,490	\$6,749	\$7,019	
56022	Bad Debt Expense	\$1,000	\$500	\$1,500	\$1,388	\$1,607	\$1,655	\$1,705	
56025	Propane	\$1,000	\$0	\$1,000	\$1,854	\$1,071	\$1,103	\$1,136	
56030	Office Supplies	\$4,500	\$2,500	\$7,000	\$7,416	\$7,498	\$7,723	\$7,955	
56100	Employee Benefits Insurance	\$112,000	\$44,000	\$156,000	\$150,123	\$167,107	\$172,120	\$177,284	
56110	Employee Education	\$2,000	\$1,000	\$3,000	\$4,063	\$3,214	\$3,310	\$3,409	
56200	Office Equipment Expense	\$1,400	\$600	\$2,000	\$3,399	\$2,142	\$2,207	\$2,273	
56300	Customer Relations	\$1,400	\$600	\$2,000	\$7,404	\$2,142	\$2,207	\$2,273	
56400	Other Administrative Expenses	\$1,400	\$1,350	\$2,750	\$2,060	\$2,946	\$3,034	\$3,125	
58100	Elections Costs	\$3,000	\$1,000	\$4,000	\$5,000	\$5,150	\$0	\$5,300	
Total Administrative Expense		\$525,975	\$217,745	\$743,720	\$746,828	\$790,415	\$808,377	\$837,678	

OPERATIONS EXPENSE

GL Account	Description	BDVWA Amount	W-1 Amount	Combined Base Projection	FY2015/16				
					FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
					Year 1	Year 2	Year 3	Year 4	Year 5
54102	Operations Staff Compensation	172,278	95,313	\$267,591	\$273,672	\$278,295	\$289,427	\$301,004	\$313,044
54103	Uniforms	2,525	757	\$3,282	\$3,509	\$3,413	\$3,516	\$3,621	\$3,730
54105	Auto Controls	720	-	\$720	\$3,521	\$749	\$771	\$794	\$818
54106	Vehicle/Tractor/Equip Expense	9,000	2,700	\$11,700	\$12,551	\$12,168	\$12,533	\$12,909	\$13,296
54107	Vehicle Expense- Fuel	21,000	6,300	\$27,300	\$28,509	\$28,392	\$29,244	\$30,121	\$31,025
54109	Field Materials and Supplies	25,000	12,500	\$37,500	\$38,625	\$39,000	\$40,170	\$41,375	\$42,616
54111	Water Testing	4,200	1,700	\$5,900	\$8,387	\$6,136	\$6,443	\$6,765	\$7,103
54112	Contractual Services- Engineering	40,000	20,000	\$60,000	\$69,525	\$62,400	\$64,272	\$66,200	\$68,186
54114	Water System Repairs	42,000	30,000	\$72,000	\$41,200	\$74,880	\$77,126	\$79,440	\$81,823
54115	Building Maintenance/Repair	10,000	1,000	\$11,000	\$14,420	\$11,440	\$11,783	\$12,137	\$12,501
54119	Communications Expense	1,860	300	\$2,160	\$2,430	\$2,246	\$2,314	\$2,383	\$2,455
54121	Disinfection Expense	5,000	1,600	\$6,600	\$6,835	\$6,864	\$7,070	\$7,282	\$7,500
54125	Power- Wells/Booster Pumps	75,000	25,000	\$100,000	\$105,788	\$104,000	\$109,200	\$114,660	\$120,393
54130	Other Operations Expense	9,050	3,500	\$12,550	\$11,845	\$13,052	\$13,444	\$13,847	\$14,262
55001	Bulk Pumping Plant Expense	0	-	\$0	\$7,725	\$0	\$0	\$0	\$0
55002	Bulk Operations and Maintenance	0	-	\$0	\$5,150	\$0	\$0	\$0	\$0
	Total Operations Expense	417,633	200,670	\$618,303	\$633,691	\$643,035	\$667,312	\$692,539	\$718,753

FISCAL YEAR 2015/16
FINAL

DEBT EXPENSE						
GL Account	Description	FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
22300	BHM ID 1 Debt Principal*	\$89,000	\$94,000	\$98,000	\$104,000	\$0
57000	BHM ID 1 Debt Interest Payment	\$19,250	\$14,800	\$10,100	\$5,200	\$0
21101	DV Debt Principal	\$32,000	\$34,000	\$35,000	\$37,000	\$34,977
59100	DV Debt Interest Payment	\$7,422	\$5,722	\$3,972	\$2,122	\$172
57350	MWA Pipeline Debt	\$73,300	\$73,300	\$73,300	\$73,300	\$0
	BDVWA Total Debt Expense	\$220,972	\$221,822	\$220,372	\$221,622	\$35,149
TBD	W1 Debt Principal + Interest **	\$93,750	\$93,750	\$93,750	\$93,750	\$0
TBD	MWA Pipeline Debt	\$8,137	\$8,137	\$8,137	\$8,137	\$0
	W-1 Total Debt Expense	\$101,887	\$101,887	\$101,887	\$101,887	\$0
	TOTAL	\$322,859	\$323,709	\$322,259	\$323,509	\$35,149

* Debt service payment for BDVWA from Debt Service schedules

** Debt Service Payments for SDD can't be confirmed from SDD audits, used P+I for duration of debt service

FISCAL YEAR 2015/16
FINAL

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	Description	FY2012/13 Actual Expenditures	2013/14 Actual Expenditures	BDVMA Approved Budget 2014/15	2014/15 YTD 2/28/2015 (67%)	Preliminary Budget 2015/16	W-1 Projected Addition	Total Projected Budget	FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
54102	OPERATIONS COMPENSATION	Three field employees with on-call overtime and standby hours	\$ 171,823	\$ 170,872	\$ 167,833	65.6%	\$ 172,278	\$ 95,313	\$ 267,591	\$ 273,672	\$ 278,295	\$ 289,427	\$ 301,004	\$ 313,044
54103	UNIFORMS	Shoes \$450, Uniform Lease Service \$1700, jackets \$375	\$ 2,941	\$ 1,979	\$ 2,650	51.0%	\$ 2,525	\$ 757	\$ 3,282	\$ 3,509	\$ 3,413	\$ 3,516	\$ 3,621	\$ 3,730
54105	VERIZON-TELEMETRY	2-lines @ \$45 X 8 months- fixed lease (will remove all lines in this FY due to purchase of additional SCADA components)	\$ 2,564	\$ 2,556	\$ 2,640	41.0%	\$ 720	\$ -	\$ 720	\$ 3,521	\$ 749	\$ 771	\$ 794	\$ 818
54106	VEHICLE/TRACTOR/ EQUIP EXPENSE	Includes new tires for fleet, routine maintenance, large equipment repairs. Fuel tank vapor compliance testing \$500 and fuel system maintenance \$1000, Haz.Mat. Disposal \$500	\$ 21,286	\$ 12,257	\$ 9,000	62.9%	\$ 9,000	\$ 2,700	\$ 11,700	\$ 12,551	\$ 12,168	\$ 12,533	\$ 12,909	\$ 13,296
54107	VEHICLE EXPENSE- FUEL	Projections based on prior 7 month trend.	\$ 23,954	\$ 21,534	\$ 21,000	44.0%	\$ 21,000	\$ 6,300	\$ 27,300	\$ 28,509	\$ 28,392	\$ 29,244	\$ 30,121	\$ 31,025
54109	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 25,637	\$ 25,898	\$ 25,000	44.8%	\$ 25,000	\$ 12,500	\$ 37,500	\$ 38,625	\$ 39,000	\$ 40,170	\$ 41,375	\$ 42,616
54111	WATER TESTING	Bact. Gen. Phy. And Plate Counts \$3000, Nitrates all wells \$120, Pb/Cu testing cycle \$500, Misc. T22 (EDB/DBCP, Inorganics, Secondary GP, TDS, THM/HAA5) \$0, GA/UR \$100, contingency \$200. Cr 6 = \$250	\$ 4,331	\$ 3,409	\$ 6,300	37.5%	\$ 4,200	\$ 1,700	\$ 5,900	\$ 8,387	\$ 6,136	\$ 6,443	\$ 6,765	\$ 7,103
54112	ENGINEERING	Engineering consultant services	\$ 47,584	\$ 13,444	\$ 40,000	14.7%	\$ 40,000	\$ 20,000	\$ 60,000	\$ 69,525	\$ 62,400	\$ 64,272	\$ 66,200	\$ 68,186
54114	WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, alvac valves, etc.	\$ 27,538	\$ 36,425	\$ 27,500	113.0%	\$ 42,000	\$ 30,000	\$ 72,000	\$ 41,200	\$ 74,880	\$ 77,126	\$ 79,440	\$ 81,823
54115	BUILDING REPAIR AND MAINT	Trash and dump fee - \$1500, Protection One Security \$1500, fire extinguisher maintenance - \$500, safety and emergency supplies - \$500, cleaning service \$3500, landscape main. \$1,000. Non-routine maintenance items (one time expense) - \$1000.	\$ 8,951	\$ 16,783	\$ 13,000	76.0%	\$ 10,000	\$ 1,000	\$ 11,000	\$ 14,420	\$ 11,440	\$ 11,783	\$ 12,137	\$ 12,501
54119	COMMUNICATIONS EXP	AT&T Cell phones (\$105/mo) plus SCADA computer access (\$600/yr)	\$ 1,665	\$ 1,351	\$ 1,500	48.0%	\$ 1,860	\$ 300	\$ 2,160	\$ 2,430	\$ 2,246	\$ 2,314	\$ 2,383	\$ 2,455
54121	DISINFECTION EXPENSE	Chlorine \$3500, Misc \$1500	\$ 3,983	\$ 4,942	\$ 5,000	54.6%	\$ 5,000	\$ 1,600	\$ 6,600	\$ 6,835	\$ 6,864	\$ 7,070	\$ 7,282	\$ 7,500
54125	POWER WELLS & BOOSTER	Based on prior 12 months usage with projected rate increase	\$ 60,570	\$ 52,938	\$ 68,750	54.7%	\$ 75,000	\$ 25,000	\$ 100,000	\$ 105,788	\$ 104,000	\$ 109,200	\$ 114,660	\$ 120,393
54130	OTHER OPER EXPENSES	SWRCB filing fee \$400, bee service \$350, DPH (DHS) - \$3000, BLM rent for ID 1 system \$3500, AQMD fuel tank permit \$300, Misc. \$1,000, CSSB Excavation Permit fees - \$500	\$ 30,953	\$ 13,460	\$ 8,000	65.0%	\$ 9,050	\$ 3,500	\$ 12,550	\$ 11,845	\$ 13,052	\$ 13,444	\$ 13,847	\$ 14,262
55001	BULK PUMPING PLANT EXPENSE	Delete in FY2015/16	\$ 6,942	\$ 5,665	\$ 7,500	57.0%	\$ -	\$ -	\$ 0	\$ 7,725	\$ 0	\$ 0	\$ 0	\$ 0
55002	BULK OPERATIONS AND MAINTENANCE	Delete in FY2015/16	\$ 7,591	\$ 9,983	\$ 5,000	15.4%	\$ -	\$ -	\$ 0	\$ 5,150	\$ 0	\$ 0	\$ 0	\$ 0
56001	DIRECTORS FEES	Regular and Special Meetings \$6268, Committee/Ad Hoc/Misc Meetings \$6650, Seminars per diem & Seminar Expenses \$16250	\$ 11,000	\$ 24,537	\$ 31,200	75.8%	\$ 22,000	\$ 9,500	\$ 31,500	\$ 35,947	\$ 32,760	\$ 33,743	\$ 34,755	\$ 35,798
56002	DIRECTOR MEETING EXPENSE	All Director Expenses	N/A						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56002 01	DIRECTOR 1 - McBride	All Director Expenses	\$ 3,750						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56002 02	DIRECTOR 2 - Cori-Lorono	All Director Expenses	\$ 4,786						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56002 04	DIRECTOR 4 - Burkhart	All Director Expenses	\$ 365						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56002 05	DIRECTOR 5 - Staley	All Director Expenses	\$ 345						\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56002 06	DIRECTOR 6 - Coulombe								\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
56003	ADMINISTRATION COMP	Three full time office staff & General Manager	\$ 228,740	\$ 266,140	\$ 272,105.00	63.2%	\$ 194,570.00	\$ 83,260.00	\$ 277,830	\$ 277,530	\$ 288,943	\$ 289,479	\$ 296,659	\$ 304,198
56006	CONTRACTUAL SERVICES- AUDITOR	Auditor	\$ 32,364	\$ 29,918	\$ 30,000	62.2%	\$ 21,000	\$ 9,000	\$ 30,000	\$ 40,051	\$ 31,200	\$ 32,136	\$ 33,100	\$ 34,093
56007	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 13,819	\$ 6,188	\$ 15,000	11.8%	\$ 11,500	\$ 4,500	\$ 16,000	\$ 20,600	\$ 16,640	\$ 17,139	\$ 17,653	\$ 18,183
56008	PERS	All Full Time Equivalent (FTE) Employees.	\$ 39,928	\$ 46,245	\$ 53,860	68.4%	\$ 60,115	\$ 13,680	\$ 73,795	\$ 61,244	\$ 76,747	\$ 79,049	\$ 81,421	\$ 83,863
56009	PAYROLL TAXES	Unemployment \$3900, Medicare match \$6160, Social Security BOD only \$1275, W-1 UI \$870, Medi \$1335	\$ 10,724	\$ 11,581	\$ 11,730	29.5%	\$ 11,335	\$ 2,205	\$ 13,540	\$ 15,088	\$ 14,082	\$ 14,504	\$ 14,939	\$ 15,387

FISCAL YEAR 2015/16
FINAL

GL Account	LINE ITEM DESCRIPTION	Description	FY2012/13 Actual Expenditures	2013/14 Actual Expenditures	BDVWA Approved Budget 2014/15	2014/15 YTD 2/28/2015 (67%)	Preliminary Budget 2015/16	W-1 Projected Addition	Total Projected Budget	FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est
56011	PHONE, FAX LINES, INTERNET	Main office phones \$4200, Internet access \$1140; website hosting \$120, website maint. \$500, email exchange server \$1000	\$ 6,514	\$ 6,068	\$ 6,000	57.7%	\$ 7,000	\$ 2,500	\$9,500	\$6,180	\$9,880	\$10,176	\$10,482	\$10,796
56012	MAILING EXPENSE	Routine Mail postage \$250 (1-yr.), UPS-FedEx \$200,	\$ 7,242	\$ 5,262	\$ 1,425	35.6%	\$ 450	\$ -	\$450	\$1,468	\$468	\$482	\$497	\$511
56014	CONTRACTUAL SERV.-OTHER	Bank Fees \$3600, Springbrook Maintenance Contract \$14,795, CMT Maintenance \$1100, Copier Maintenance Agreement Est. \$2,800, Outsourced Billing \$9700, IT work \$10000	\$ 13,501	\$ 20,295	\$ 30,000	38.1%	\$ 30,000	\$ 15,500	\$45,500	\$41,475	\$47,320	\$49,686	\$52,170	\$54,779
56016	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 27,814	\$ 26,558	\$ 22,850	83.1%	\$ 22,000	\$ 14,200	\$36,200	\$31,825	\$37,648	\$38,777	\$39,941	\$41,139
56017	WORKERS COMP INS	All Employees	\$ 6,730	\$ 6,923	\$ 7,655	66.7%	\$ 7,655	\$ 3,000	\$10,655	\$10,975	\$11,081	\$11,414	\$11,756	\$12,109
56018	DUES & SUBSCRIPTIONS and ANNUAL FEES	AAWWA \$420, ACWA \$5400, Digitalart \$400, Hi Desert Star \$40, CRWA \$650, Weinhof \$130, CSDA \$2700, LAFCO budget allocation \$140, ERNIE/Info Memb. \$400, GFOA \$175, Misc \$500	\$ 9,465	\$ 10,051	\$ 10,600	93.5%	\$ 7,500	\$ 6,000	\$13,500	\$13,880	\$14,040	\$14,461	\$14,895	\$15,342
56020	POWER OFFICE & YARDS	Based on prior 12 months usage	\$ 5,287	\$ 3,872	\$ 6,000	48.4%	\$ 3,150	\$ 2,850	\$6,000	\$7,858	\$6,240	\$6,490	\$6,749	\$7,019
56022	BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 1,179	\$ 2,508	\$ 1,000	91.3%	\$ 1,000	\$ 500	\$1,500	\$1,388	\$1,560	\$1,607	\$1,655	\$1,705
56025	PROPANE	Office and Shop	\$ 1,712	\$ 1,262	\$ 1,800	15.3%	\$ 1,000	\$ -	\$1,000	\$1,854	\$1,040	\$1,071	\$1,103	\$1,136
56030	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 (\$1000)	\$ 3,798	\$ 6,398	\$ 6,700	59.2%	\$ 4,500	\$ 2,500	\$7,000	\$7,416	\$7,280	\$7,498	\$7,723	\$7,955
56100	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 81,816	\$ 90,419	\$ 101,750	73.5%	\$ 112,000	\$ 44,000	\$156,000	\$150,123	\$162,240	\$167,107	\$172,120	\$177,284
56110	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training)	\$ 2,316	\$ 2,402	\$ 3,000	36.0%	\$ 2,000	\$ 1,000	\$3,000	\$4,063	\$3,120	\$3,214	\$3,310	\$3,409
56200	OFFICE EQUIPMENT EXPENSE	phone system repairs \$1000, computer peripherals \$1000	\$ 1,482	\$ 14,845	\$ 3,300	16.3%	\$ 1,400	\$ 600	\$2,000	\$3,399	\$2,080	\$2,142	\$2,207	\$2,273
56300	CUSTOMER RELATIONS	Misc customer relations expense: Outreach: Orchid Festival Expenses \$500, 3rd July outreach \$250, Desert-wise Tour and Seminars \$500, Landers Ele. Programs \$250, Calendars \$300	\$ 4,638	\$ 7,589	\$ 5,200	19.5%	\$ 1,400	\$ 600	\$2,000	\$7,404	\$2,080	\$2,142	\$2,207	\$2,273
56400	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses, employment advertising including bid recruitment and legal advertising, employee screening,	\$ 1,883	\$ 3,124	\$ 2,000	53.0%	\$ 1,400	\$ 1,350	\$2,750	\$2,060	\$2,860	\$2,946	\$3,034	\$3,125
58100	ELECTION COSTS	No regular election in FY2014/15	\$ -	\$ 2,547	\$ -	0.0%	\$ 3,000	\$ 1,000	\$4,000	\$5,000	\$4,160	\$5,150	\$5,300	\$5,300
59300	MISC EXPENSES			\$ 1,775					\$0					
NON-OPERATING EXPENSES														
see Debt Summary Worksheet for debt service breakdown														
TOTAL EXPENSES			\$ 969,511		\$1,033,848		\$943,608	\$418,415	\$1,362,023	\$1,380,519	\$1,416,504	\$1,457,727	\$1,500,916	\$1,545,943

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY11/12 Actual Revenue	FY12/13 Actual Revenue	FY13/14 Actual Revenue	BDWVA Approved Budget 2014/15	2014/15 YTD 2/28/15 (67%)	Preliminary Budget 2015/16	W-1 Base Revenue Summary	Total Projected Budget	FY 2015/16 original projection	FY 2016/17 Future Est	FY 2017/18 Future Est	FY 2018/19 Future Est	FY 2019/20 Future Est	
41000	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 @ \$1785 ea		3,960	1,320	\$1,255	0.0%	\$ 1,785	\$1,785	\$ 3,570	No rate increase	\$ 3,570	\$ 3,677	\$ 3,787	\$ 3,901	\$ 4,018
41001	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.	Estimate 1 service line installations @ \$4500 ea		12,294	4,098	\$4,098	329.0%	\$ 4,500	\$4,500	\$ 9,000	\$ 9,000	\$ 9,270	\$ 9,548	\$ 9,825	\$ 10,130	
41100	WATER SALES CHARGES- Total revenues from the sales of water to metered customers routes 01 - 11 (Bighorn and Desert View Service Areas) and all bulk accounts	Projected metered sales 95% of prior 12 months sales	\$ 415,449	412,756	399,457	\$389,631	63.4%	\$ 390,929	\$149,320	\$ 540,249	\$ 540,249	\$ 558,077	\$ 576,493	\$ 595,518	\$ 615,170	
41300	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)	\$ 595,375	587,490	594,885	\$567,600	65.6%	\$ 567,600	\$191,730	\$ 759,330	\$ 759,330	\$ 774,517	\$ 790,007	\$ 805,807	\$ 821,923	
41400	INCOME METERED BULK WATER:	Projected bulk sales 95% of prior 12 months sales	\$ 51,160	52,108	52,323	\$47,728	74.4%	\$ -	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41700	INCOME OTHER- Delinquent water billing revenues, unlock charges, non sufficient funds check charges, scrap metal sales, customer PIR fee, account setup charges.	Budget based on FY2012/13 monthly average.	\$ 40,134	38,250	37,761	\$37,950	67.7%	\$ 37,950	\$11,500	\$ 49,450	\$ 49,450	\$ 49,945	\$ 50,444	\$ 50,948	\$ 51,458	
49100	INCOME GENERAL TAX LEVY Bighorn Imp "A" 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 GA02.	General tax projection, property valuation obtained from County Assessor ("Tealer" Letter)	\$ 50,120	50,440	50,858	\$51,100	56.6%	\$ 51,667	\$	\$ 51,667	\$ 51,667	\$ 51,667	\$ 52,708	\$ 53,233	\$ 53,765	
49101	INCOME BOND DEBT BH FMHA- This revenue is generated through the issuance of an annual advalorem tax 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. Term is 40 years, at 5%. Annual payment is approximately \$108,500. Payments are due December (interest approx. \$11,750) and June (interest \$11,750 and principal \$85,000). Extra revenue collected is used for replacement & refurbishment and is tagged as available revenue "restricted" for use in BHM.	Projection is based on accumulation of an additional \$70,000 for Replacement & Refurbishment of BH water system.	\$ 196,618	181,440	182,014	\$175,900	55.3%	\$ 175,900	\$	\$ 175,900	\$ 175,900	\$ 175,900	\$ 175,900	\$ 175,900	\$ 175,900	
49102	INCOME GENERAL TAX LEVY Bighorn-Desert 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 GA01.	General tax projection, property valuation obtained from County Assessor ("Tealer" Letter)	\$ 48,448	48,787	48,854	\$49,102	57.2%	\$ 49,982	\$	\$ 49,982	\$ 49,982	\$ 49,982	\$ 50,482	\$ 50,987	\$ 51,497	\$ 52,011
49103	FMHA SURCHARGE- Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FMHA 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 \$41,400. Payments due September (Interest approx. \$5,200) and April (Interest approx \$5,200 and principal \$31,000). 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.	\$ 48,448	48,787	48,854	\$49,102	57.2%	\$ 49,982	\$	\$ 49,982	\$ 49,982	\$ 49,982	\$ 50,482	\$ 50,987	\$ 51,497	\$ 52,011
49200	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account.	Interest income	\$ 50,006	49,967	49,843	\$48,825	68.1%	\$ 48,825	\$	\$ 48,825	\$ 48,825	\$ 48,825	\$ 48,825	\$ 48,825	\$ 48,825	
49600	Income Other - Non-operating	Anticipate <1% interest This account offsets expense accoun no 01 59300	\$ 2,326	2,946	1,828	\$2,500	68.1%	\$ 2,500	\$	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
TBD	INCOME GENERAL TAX LEVY (W-1 area)				4,399	\$0			\$23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,462	\$ 23,697	\$ 23,934	
TBD	INCOME BOND DEBT (UD 82 DAO1)								\$93,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	
TBD	INCOME STAND-BY (W-1 area)								\$74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	
	TOTAL		\$ 1,449,636	\$ 1,440,614	\$ 1,427,660	\$ 1,375,689		\$ 1,331,638	\$548,835	\$ 1,880,473	\$ 1,920,473	\$ 1,955,606	\$ 1,991,659	\$ 2,028,660	\$ 1,797,734	