



BIG PLAINS WATER SPECIAL SERVICE DISTRICT MEETING

BOARD OF DIRECTORS, REGULAR MEETING

1777 N Meadowlark Dr, Apple Valley
Wednesday, May 10, 2023 at 6:00 PM

AGENDA

Notice is given that a meeting of the Water District of the Town of Apple Valley will be held on **Wednesday, May 10, 2023**, commencing at **6:00 PM** or shortly thereafter at **1777 N Meadowlark Dr, Apple Valley**.

Chairman | Andy McGinnis

Board Members | Frank Lindhardt | Harrold Merritt | Ross Gregerson | Jarry Zaharias |

Pursuant to the Executive Order issued by Governor Gary Herbert on March 18, 2020 regarding Electronic Public Meetings, please be advised that the meeting will be held electronically and broadcast via Zoom. Persons allowed to comment during the meeting may do so via Zoom. Login to the meeting by visiting:

<https://us02web.zoom.us/j/88667363731>

if the meeting requests a password use 1234

To call into meeting, dial (253) 215 8782 and use Meeting ID 886 6736 3731

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

DECLARATION OF CONFLICTS OF INTEREST

CONSENT AGENDA

The Consent Portion of the Agenda is approved by one (1) non-debatable motion. If any Board Member wishes to remove an item from the Consent Portion of the agenda, that item becomes the first order of business on the Regular Agenda.

- [1.](#) Disbursement Listing for April 2023.
- [2.](#) Budget Report for Fiscal Year 2023 through April 2023.
- [3.](#) Minutes: April 12, 2023.

CHAIRMAN REPORT

- [4.](#) April 2023 Water Usage Comparison.

DISCUSSION AND ACTION

- [5.](#) FY2024 Tentative Budget Approval, Resolution-BPW-R-2023-02.

REQUEST FOR A CLOSED SESSION

ADJOURNMENT

CERTIFICATE OF POSTING: I, Jenna Vizcardo, as duly appointed Recorder for the Town of Apple Valley, hereby certify that this Agenda was posted at the Apple Valley Town Hall, the Utah Public Meeting Notice website <http://pmn.utah.gov>, and the Town Website www.applevalleyut.gov.

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL COMMUNITY EVENTS AND MEETINGS

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the Town at 435-877-1190 at least three business days in advance.

**Big Plains Water Special Service District
Disbursement Listing
Checking - SBSU Operating - 04/01/2023 to 04/30/2023**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>Void Date</u>	<u>Void Amount</u>	<u>Source</u>
Department of Workforce Services	DWS040323	04/03/2023	\$37.33			Purchasing
Superior Technical Solutions, LLC	STS04032023	04/03/2023	\$98.21			Purchasing
Utah State Tax Commission	USTC040323	04/03/2023	\$592.67			Payroll
Apple Valley Storage, LLC	AVS04042023	04/04/2023	\$95.00			Purchasing
Scholzen Products Company, Inc.	1355	04/04/2023	\$288.12			Purchasing
Town of Apple Valley	1354	04/04/2023	\$3,638.13			Purchasing
TXFR Impact Fees to PTIF_TWL Inv Inc.		04/05/2023	\$12,000.00			JE: 331
State Bank of Southern Utah	SBSU04062023	04/06/2023	\$609.62			Purchasing
Payroll	0407231200	04/07/2023	\$1,638.10			Paycheck
Health Equity	HE04072023	04/07/2023	\$134.62			Payroll
Internal Revenue Service	EFTPS0407202	04/07/2023	\$493.77			Payroll
Utah Retirement Systems	URS04072023	04/07/2023	\$374.49			Payroll
Progressive Contracting Inc.	1356	04/10/2023	\$165,992.42			Purchasing
Prime 90	1358	04/11/2023	\$12,870.00			Purchasing
Utah State Division of Finance	1357	04/11/2023	\$14,170.00			Purchasing
ChemTech-Ford Laboratories	1359	04/12/2023	\$130.00			Purchasing
USDA Rural Development	USDA04172023	04/17/2023	\$1,269.00			Purchasing
USDA Rural Development	USDA04172023	04/17/2023	\$9,271.00			Purchasing
Hinton Burdick CPA's	1360	04/19/2023	\$2,000.00			Purchasing
Nelson, Price W.	1361	04/19/2023	\$50.00			Purchasing
Revco Leasing	1362	04/19/2023	\$150.90			Purchasing
Ruesch & Reeve	1363	04/19/2023	\$2,360.00			Purchasing
Southwest Sales, Service, & Pumps, Inc.	1364	04/19/2023	\$2,401.81			Purchasing
Payroll	0421231200	04/21/2023	\$1,642.62			Paycheck
Health Equity	HE04212023	04/21/2023	\$67.31			Payroll
Internal Revenue Service	EFTPS0421202	04/21/2023	\$495.41			Payroll
Utah Retirement Systems	URS04212023	04/21/2023	\$375.57			Payroll
Rocky Mountain Power Company	RMP04242023	04/24/2023	\$1,607.65			Purchasing
City of St. George	1365	04/25/2023	\$60.00			Purchasing
Amazon Capital Services	A04262023	04/26/2023	\$240.94			Purchasing
			\$235,154.69		\$0.00	

**Big Plains Water Special Service District
Disbursement Listing**

Item 1.

Canaan Springs Construction Account - 04/01/2023 to 04/30/2023

<u>Payee Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>Void Date</u>	<u>Void Amount</u>	<u>Source</u>
Txfr grant funds from Construction acct t		04/10/2023	\$173,305.42			JE: 338
			\$173,305.42		\$0.00	

Big Plains Water Special Service District
Operational Budget Report
51 Big Plains Water & Sewer SSD - 07/01/2022 to 04/30/2023
83.33% of the fiscal year has expired

Item 2.

	Prior YTD	Current Month	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
5140 Water Sales	293,100.34	28,544.18	272,227.21	378,000.00	72.02%
5150 Water Standby Fees	35,790.46	2,848.53	30,539.79	34,840.00	87.66%
5310 Connection Fees	6,228.10	1,600.00	6,630.00	9,000.00	73.67%
5410 Late Penalties and Fees	0.00	247.00	2,854.73	15,000.00	19.03%
5490 Other Operating Income	150.00	0.00	64,681.76	2,250.00	2,874.74%
Total Operating income	335,268.90	33,239.71	376,933.49	439,090.00	85.84%
Operating expense					
6010 Clerical Contractor Labor	(5,660.08)	0.00	0.00	0.00	0.00%
6011 Town Interlocal Agreement Costs	0.00	3,638.13	9,285.09	15,336.00	60.54%
6013 Water Salaries and Wages	47,911.07	4,173.99	43,769.99	55,000.00	79.58%
6014 Water Benefits	35,262.18	1,816.34	19,012.86	37,051.00	51.32%
6016 Admin Benefits	4.50	0.00	0.00	0.00	0.00%
6021 Public Postings	0.00	0.00	0.00	400.00	0.00%
6023 Travel	0.00	0.00	121.83	800.00	15.23%
6024 Training	0.00	0.00	295.00	700.00	42.14%
6025 Books/Subscriptions/Memberships	2,068.00	0.00	2,177.00	2,800.00	77.75%
6030 Admin Supplies and Expenses	3,447.92	249.11	4,923.78	3,500.00	140.68%
6032 Postage	642.07	(82.93)	8.10	700.00	1.16%
6035 Bank Service Charges	37.39	0.00	25.00	100.00	25.00%
6040 Professional Service	(17,486.40)	0.00	12,698.77	7,500.00	169.32%
6043 Accounting & Audit Fees	19,800.00	2,000.00	13,200.00	12,000.00	110.00%
6044 Water Testing	6,619.00	399.12	8,135.20	7,800.00	104.30%
6045 Legal Fees	3,060.00	0.00	12,142.85	7,500.00	161.90%
6050 System Maintenance and Repairs	(775.80)	0.00	9,450.47	7,500.00	126.01%
6051 System Equipment	6,787.61	260.05	11,188.45	11,100.00	100.80%
6052 Well Maintenance and Repairs	3.20	17,919.93	56,123.28	7,500.00	748.31%
6053 Tank Maintenance and Repairs	48.85	0.00	1,251.72	11,500.00	10.88%
6060 Equipment Costs other than Fuel	1,086.74	290.94	3,603.99	3,500.00	102.97%
6061 Equipment Fuel	2,132.71	318.38	5,876.01	3,500.00	167.89%
6067 Utilities	18,874.49	1,607.65	18,047.91	24,200.00	74.58%
6070 Insurance	2,890.08	0.00	6,501.41	5,000.00	130.03%
6095 Depreciation Expense	112,553.50	11,941.73	113,239.88	135,065.00	83.84%
Total Operating expense	239,307.03	44,532.44	351,078.59	360,052.00	97.51%
Total Income From Operations:	95,961.87	(11,292.73)	25,854.90	79,038.00	32.71%
Non-Operating Items:					
Non-operating income					
5510 Grants	0.00	206,565.42	206,565.42	1,140,000.00	18.12%
5520 Impact Fees	135,976.00	12,000.00	34,894.09	120,000.00	29.08%
5610 Interest Income	363.95	839.46	6,314.31	500.00	1,262.86%
5690 Sundry Revenue	0.00	0.00	(29.00)	100.00	-29.00%
Total Non-operating income	136,339.95	219,404.88	247,744.82	1,260,600.00	19.65%
Non-operating expense					
6080 Interest Expense	75,788.52	10,262.06	71,271.32	85,528.00	83.33%
Total Non-operating expense	75,788.52	10,262.06	71,271.32	85,528.00	83.33%
Total Non-Operating Items:	60,551.43	209,142.82	176,473.50	1,175,072.00	15.02%
Total Income or Expense	156,513.30	197,850.09	202,328.40	1,254,110.00	16.13%



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1777 N Meadowlark Dr, Apple Valley

Wednesday, April 12, 2023 at 6:00 PM

MINUTES

Chairman | Andy McGinnis

Board Members | Frank Lindhardt | Harrold Merritt | Ross Gregerson | Jarry Zaharias |

CALL TO ORDER- Chairman McGinnis called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT

Chairman Andy McGinnis

Board Member Frank Lindhardt

Board Member Harold Merritt

Board Member Jarry Zaharias

ABSENT

Board Member Ross Gregerson

DECLARATION OF CONFLICTS OF INTEREST

None declared.

PRESENTATION/DISCUSSION

1. Presentation of FY2022 Audit.

Audit Presentation for the year ending June 30, 2022 presented April 12, 2023 by Hinton Burdick CPAs & Advisors. (see attached: Attachment A)

2. FY2024 Budget Presentation/Discussion.

Town Administrator Jauna McGinnis went over Budget Worksheet-Initial Presentation April 12, 2023 that was in the agenda packet. She continued; we don't have all our information as to what we want to add for this year so we don't have all the budget items. This year it is hard to figure out the connections and this year's information is based on the same as last year. The Interlocal Agreement cost has increased by 6%. Our salaries, wages, and benefits will not change and for the most part a lot of things are not going to change. The professional services have been brought down. Board Member Lindhardt commented on extra engineering. Town Administrator Jauna McGinnis commented that this is for engineering projects that are extra. She continued, the system maintenance, system equipment, well maintenance, and tank maintenance are the four that are pending prices. We will be adding as we get those prices. The grants are listed at 0 right now and hopefully when we start getting the information on those other items we will know if there will be grants available for those items. The impact fees are based on the developments in progress. Board Member Lindhardt asked how many vacant lots are left on standby. Town Administrator Juana McGinnis answered 70. She continued, interest income and interest expense are about where we are supposed to be. All the payments on the debt services are good numbers. The auditor mentioned we have this defect for restricted funds, and what that is, we must have funds set aside to replace and be able to make the payments. We have five different loans that have all these same requirements. We are going to get a legal opinion to figure out



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if we can just have it for one overall or if it must be for each one of them. That is why we are in a deficit right now is because there is a 5% capital that we have to every year for each one of those loans. If we can have 5% overall that will get rid of that deficit. The aquifer study is zero for 2024 because that one is done. We show \$125,000 that we can put towards our projects this coming year. She discussed the amended budget being moving numbers until June when we can set them in place. Chairman McGinnis commented he has items to add and is working with engineers with cost and funding. Board Member Lindhardt asked about the ETA is for the impact fee study and what has changed due to funding. Town Administrator Jauna McGinnis discussed upgrading our meter reader. Board member Gregerson is working on this with 5 different vendors that will integrate with our Pelorus software. One quote is \$32,000. Discussion only. No action taken.

CONSENT AGENDA

3. Disbursement Listing for March 2023.

MOTION: Board Member Lindhardt motioned that we approve the Disbursement Listing for 3/1/23-3/31/23.

SECOND: The motion was seconded by Board Member Merritt.

VOTE: Chairman McGinnis called for a vote:

Board Member Merritt - Aye
 Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

4. Budget Report for Fiscal Year 2023 through March 2023.

MOTION: Board Member Zaharias motioned that we approve the Budget Report for March 2023.

SECOND: The motion was seconded by Board Member Lindhardt.

VOTE: Chairman McGinnis called for a vote:

Board Member Merritt - Aye
 Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye



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The vote was unanimous and the motion carried.

5. Minutes: March 15, 2023.

MOTION: Board Member Merritt motioned to approve the minutes for March 15, 2023.

SECOND: The motion was seconded by Board Member Zaharias.

VOTE: Chairman McGinnis called for a vote:

Board Member Merritt - Aye
 Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

CHAIRMAN REPORT

6. March 2023 Water Usage Comparison.

Chairman McGinnis reported that our Water Suprintendent has resigned this past Sunday. He continued if anyone looking in Apple Valley that has training and willingness as Water Operator, please contact the . The job is currently being advertised.

Chairman McGinnis reported on the water usage comparison for March of this year. Water usage on comparable accounts that had water usage in 2021,2022, and 2023 we are underusage by over a million gallons. The total system as a whole we are still under usage 991,000K Gallons. Thanked the community for its hard work in keeping the water usage down. He asked the community to continue to be mindful and realize we have had 10 years of drought.

DISCUSSION AND POSSIBLE ACTION

7. Consider Approval of FY2022 Audit.

MOTION: Board Member Lindhardt motioned that we approve the 2022 Audit as presented and with recommendation to take necessary action to implement the 5% deficit.

SECOND: The motion was seconded by Board Member Zaharias.

VOTE: Chairman McGinnis called for a vote:

Board Member Merritt - Aye



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Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

8. Consider approval of the purchase agreement between Cedar Point, Jepson Canyon, and the District. District Attorney Ben Ruesch commented on background according to our research the district owns 528-acre feet of water. This agreement would increase it to 597-acre feet of water. He continued, the email from buyer, the things to be called to your attention. If the Board agrees to the agreement tonight there may be a 30-day timeline to take place to receive title commitment from title company. Currently April 15th is the deadline. The Board would need to consider some flexibility and the seller would probably be fine in extending the deadline. Addendum to the deadline was discussed. Also note in section 9.02 refence sections water and sewer service code that are obsolete refence that need to be revised to the current water service code, the most recently adopted. He asked the Board if they had any questions. Buyer is here with legal council. Board Member Merritt asked about the category of water. Currently the agricultural category and buyer is responsible for the change application to municipal water category. District Attorney Ben Ruesch commented that the Board should set a timeline on this change application.

Town Administrator Jauna McGinnis commented about removing all reference of Sewer for Big Plains Water.

Kathy Stoker, 1536 Mt Zion Dr. Asked about Cedar Point Water Company.

District Attorney Ben Ruesch commented if ok with the material portions of the agreement, suggest motion to approve subject to changing name, flexible on closing date, and subject to review of title commitment and approval subject to those conditions.

Victora Carlson with Snow Jensen legal counsel for the applicant commented to allow ancillary documents to be reviewed by legal counsel.

MOTION: Board Member Lindhardt motioned that we approve this sales agreement subject to the corrections pertaining to the name of the Water District we correct that. The only other one was strike any reference to in Section 9.02a, strike any reference to old District codes. That we are okay with closing date being changed to whatever accommodates the buyer and the seller and review of title commitment. Reviewed and approved by our legal counsel, signed by Chairman or Vice-Chairman.

SECOND: The motion was seconded by Board Member Zaharias.

VOTE: Chairman McGinnis called for a vote:



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Board Member Merritt - Aye
 Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

9. PEHP Health Benefits Renewal.

Town Administrator Jauna McGinnis discussed PEHP Health Benefits renewal annually for health insurance. We can renew and have it available or don't renew and don't offer it. Board Member Zaharias discussed keeping it as an option.

MOTION: Board Member Merritt motioned that we approve the continuation of our relationship with the Healthcare benefits that we have had in the past and it would be basically an idol until employee is adopt what they want to take on.

SECOND: The motion was seconded by Board Member Lindhardt.

VOTE: Chairman McGinnis called for a vote:

Board Member Merritt - Aye
 Board Member Zaharias - Aye
 Board Member Lindhardt- Aye
 Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

10. Consider Approval of Format and Amendments to Personnel Policy and Procedures Manual, Resolution BPW-R-2023-04.

Town Administrator Jauna McGinnis reviewed amendments presented in the agenda packet. Benefits were discussed and reviewed for future amendments.

MOTION: Board Member Lindhardt motioned that we approve the changes as proposed and adopt the Resolution number BPW-R-2023-04.

SECOND: The motion was seconded by Board Member Merritt.

VOTE: Chairman McGinnis called for a Roll Call vote:

Board Member Merritt - Aye
 Board Member Zaharias - Aye



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Board Member Lindhardt- Aye
Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

11. Consider Approval of Format to Purchasing Policy for the Website, Resolution BPW-R-2023-05.

MOTION: Board Member Zaharias motioned that we approve the Resolution for BPW-R-2023-05 amendment for approving Purchasing Policy and Procedure Manual website format.

SECOND: The motion was seconded by Board Member Merritt.

VOTE: Chairman McGinnis called for a Roll Call vote:

Board Member Merritt - Aye
Board Member Zaharias - Aye
Board Member Lindhardt- Aye
Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

12. Consider Approval of Format to Policies and Procedures for Retail Water Services for the Website, Resolution BPW-R-2023-06.

MOTION: Board Member Lindhardt motioned that we approve BPW-R-2023-06 approval of the format of the Policies and Procedures for Retail Water Services for the website.

SECOND: The motion was seconded by Board Member Zaharias.

VOTE: Chairman McGinnis called for a Roll Call vote:

Board Member Merritt - Aye
Board Member Zaharias - Aye
Board Member Lindhardt- Aye
Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

13. Tank size requirement of minimum 500,00K gallons.

Chairman McGinnis removed item from the agenda.



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REQUEST FOR A CLOSED SESSION

No request.

PUBLIC COMMENTS

Annie Spendlove: 1260 E 2000 S, Apple Valley, UT Observing tonight our hiring package is not put together yet but the position has been published. As a younger person looking for employment and nothing set in stone with benefits package.

ADJOURNMENT

MOTION: Board Member Lindhardt motioned to adjourn the meeting.

SECOND: The motion was seconded by Board Member Merritt.

VOTE: Chairman McGinnis called for a vote:

- Board Member Merritt - Aye
- Board Member Zaharias - Aye
- Board Member Lindhardt- Aye
- Chairman McGinnis – Aye

The vote was unanimous and the motion carried.

The meeting was adjourned at 7:26 p.m.

Date Approved: _____

Approved BY: _____
Chairman | Andy McGinnis

Attest BY: _____
Recorder | Jenna Vizcardo



HINTONBURDICK
CPAs & ADVISORS

Big Plains Water Special Service District

**Audit Presentation
for the year ending
June 30, 2022**

Presented April 2023
By HintonBurdick CPAs & Advisors

Audit

- “Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, ... Misstatements are considered material if there is a substantial likelihood that, individually, or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.”
- We conducted our audit in accordance with
 - auditing standards generally accepted in the United States of America
 - and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States

Audit Reports

- **Independent Auditors’ Report (Pg. 1-3)**
 - Unqualified or “clean opinion”
- **Report on Internal Control over Financial Reporting and on Compliance and Other Matters (Pg. 41-42)**
 - Also a “clean opinion”
- **Report on Compliance and on Internal Control over Compliance as Required by State Compliance Audit Guide(Pg. 43-45)**
 - Complied in all material respects (“clean opinion”)
 - One finding

Findings & Recommendations

- **Material Weaknesses and Significant Deficiencies.**
 - None noted.
- **State Compliance Finding.**
 - Deficit Fund Balance
 - Districts with a deficit unrestricted net position are required to budget in the next budget year 5% or more of the Districts total actual revenue of the audited year towards reduction of the deficit.

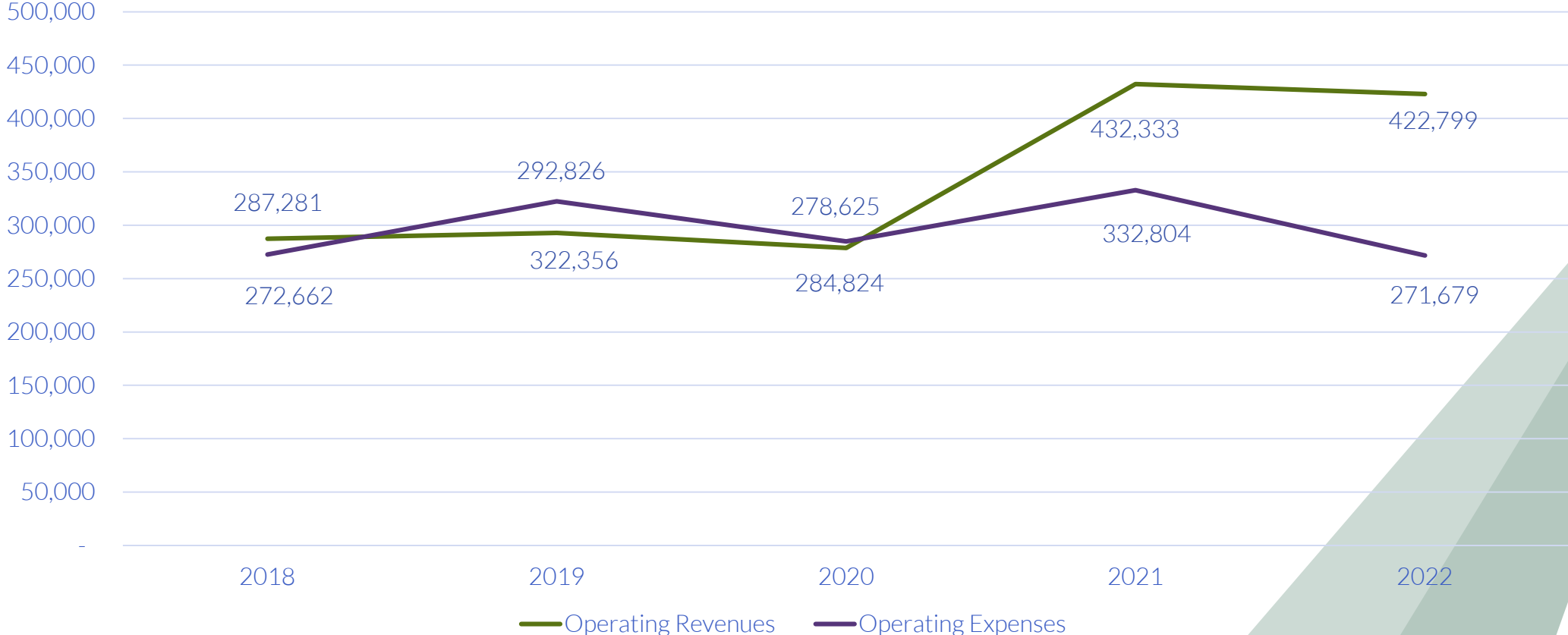
Trends

Big Plains Balance Sheet



Trends

Operating Income



Trends

Big Plains Net Income



Thank You!

We are grateful for the opportunity to work with the District and to all those who assisted us with this years audit.

Contact Information

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Chantry Jensen, MAcc

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Big Plains Water Special Service District

WATER USAGE ANALYSIS

	COMPARABLE ACCTS			TOTAL SYSTEM		
	2023/2022	2022/2021	Over/ (Under)	2023/2022	2022/2021	Over/ (Under)
JUL 2022	6,117,230	6,451,930	(334,700)	8,059,327	6,572,750	1,486,577
AUG	4,484,140	6,052,550	(1,568,410)	5,337,420	6,073,830	(736,410)
SEP	4,465,090	6,266,750	(1,801,660)	5,540,460	6,304,990	(764,530)
OCT	3,002,500	2,967,370	35,130	3,813,180	2,971,340	841,840
NOV	1,656,380	2,797,940	(1,141,560)	2,327,480	2,900,120	(572,640)
DEC	2,293,220	2,507,480	(214,260)	2,956,200	2,556,930	399,270
JAN 2023	1,543,380	1,671,920	(128,540)	2,406,879	1,675,760	731,119
FEB	1,418,710	1,534,640	(115,930)	1,715,637	1,549,020	166,617
MAR	1,394,930	2,553,470	(1,158,540)	1,599,322	2,590,750	(991,428)
APR	3,974,645	3,419,640	555,005	5,297,632	3,453,490	1,844,142
TOTAL DECREASE/INCREASE			(6,428,470)			560,415

Comparable Accounts: Had usage in both years

Total System: All usage

Big Plains Water & Sewer Special Service District

Budgeting Worksheet-Tentative Budget Presentation May 10, 2023

51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	Original Budget	FY2023 Amended	FY2024 Budget	Worksheet Notes
Income or Expense									
Income From Operations:									
Operating income									
5140 Water Sales	207,787	313,612	367,516	356,400	273,683	378,000	378,000	399,600	Based on 30 New Connections
5150 Water Standby Fees	32,948	50,993	42,654	46,600	30,191	34,840	34,840	34,840	
5310 Connection Fees	19,500	24,153	5,173	20,000	5,030	9,000	9,000	9,000	
5410 Late Penalties and Fees	0	333	1,323	20,000	2,608	15,000	15,000	5,000	
5490 Other Operating Income	18,390	42,021	6,133	15,000	64,682	2,250	115,000	2,250	30 Will Serve Letters
Total Operating income	278,625	431,112	422,799	458,000	376,194	439,090	551,840	450,690	
Operating expense									
6010 Clerical Contractor Labor	0	10002	-5660	0	0	0	0	0	
6011 Town Interlocal Agreement Costs	0	0	2,978	3,000	9,285	15,336	25,336	41,587	
6013 Water Salaries and Wages	45006	51,487	56,247	55,000	43,770	55,000	45,000	0	
6014 Water Benefits	24563	32,546	22,257	37,000	19,013	37,051	25,000	0	
6021 Public Postings	401	392	25	400	0	400	400	400	
6023 Travel	967	745	324	800	122	800	800	800	
6024 Training	0	650	0	700	295	700	700	700	
6025 Books/Subscriptions/Memberships	716	1337	2,609	2,800	2,177	2,800	2,800	2,800	
6030 Admin Supplies and Expenses	4,106	5,214	4,351	4,500	4,924	3,500	5,000	5,000	
6032 Postage	133	346	642	1,000	8	700	150	200	
6035 Bank Service Charges	11	552	63	100	25	100	100	100	
6036 Bad Debt	0	0	222	0	0	0	0	0	
6040 Professional Service	26,674	28,575	-17,021	35000	12,699	7,500	35,000	7,500	
6043 Accounting & Audit Fees	6,921	5,700	19,800	25,000	13,200	12,000	12,000	12,000	
6044 Water Testing	5,692	5,155	7,966	10,000	8,135	7,800	8,000	8,000	
6045 Legal Fees	5,713	1,460	3,060	6,000	12,143	7,500	13,000	7,500	
6050 System Maintenance and Repairs	2,798	25,680	269	1,500	9,450	7,500	12,000	7,500	
6051 System Equipment	6,617	0	11,361	15,000	11,188	11,100	11,100	11,100	Includes \$3,300 valve exerciser, \$800 generator
6052 Well Maintenance and Repairs	1305	0	670	18,500	56,123	7,500	40,000	7,500	
6053 Tank Maintenance and Repairs	0	3,000	85	1500	1,252	11,500	5,000	14,000	\$10,000 Pump
6060 Equipment Costs Other than Fuel	3960	2,783	1,087	2,000	3,604	3,500	3,500	4,000	Includes \$1,500 tools
6061 Equipment Fuel	2126	2,134	2,672	3,000	5,876	3,500	7,000	5,000	
6067 Utilities	13,974	15,380	22,779	24,200	18,048	24,200	24,200	24,200	
6068 Telephone & Internet	0	152	0	200	0	0	0	0	
6070 Insurance	4,087	5,910	2,890	5,000	6,501	5,000	6,600	6,600	
6095 Depreciation Expense	134,769	135,064	135,064	135,065	113,240	135,065	137,124	143,301	
Total Operating expense	290,539	334,264	274,740	387,265	351,078	360,052	419,810	309,788	
Total Income From Operations:	-11,914	96,848	148,059	70,735	25,116	79,038	132,030	140,902	

Big Plains Water & Sewer Special Service District

Budgeting Worksheet-Tentative Budget Presentation May 10, 2023

51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	Original Budget	FY2023 Amended	FY2024 Budget	Worksheet Notes
Non-Operating Items:									
Non-operating income									
5510 Grants	0	403,059	0	0	206,565	1140000	265,000	0	
5520 Impact Fees	61,529	80,099	135,976	220,000	22,894	120,000	82,900	120,000	
5610 Interest Income	2,633	237	726	600	6,315	500	7,800	7,800	
5690 Sundry Revenue	0	1221	0	100	(29)	100	100	100	
Total Non-operating income	64,162	484,616	136,702	220,700	235,745	1,260,600	355,800	127,900	
Non-operating expense									
6080 Interest Expense	94,609	93,152	107,887	91,000	71,271	85,528	88,688	87,110	
Total Non-operating expense	94,609	93,152	107,887	91,000	71,271	85,528	88,688	87,110	
Total Non-Operating Items:	-30,447	391,464	28,815	129,700	164,474	1,175,072	267,112	40,790	
Total Income or Expense Before Debt Service	-42,361	488,312	176,874	200,435	189,590	1,254,110	399,142	181,692	
Debt Service									
Debt Service-Principal-2013 Water Bond					Jan 2044	\$1,690,000	85,000	85,000	
Debt Service-Principal-2014A Water Bond					Sep 2054	\$2,115,000	36,647	37,950	
Debt Service-Principal-2014B Water Bond					Aug 2054	\$271,095	4,305	4,480	
Debt Service-Principal-Aquifer Study							8,000	0	
Debt Service-Principal-Well 59					Oct 2037	\$64,000	4,000	4,000	
Debt Service-Principal-Canaan Springs					May 2048	\$295,000	11,000	11,000	
Less Depreciation							-137,124	-143,301	
Restricted Fund Balance Deficit									Placeholder until legal opinion-REMOVED -
Total Additional Debt Service	0	0	0	0	0	0	11,828	-871	No extra funds are necessary to cover the loan payments. Depreciation cost covers full expense
Total Income or Expense After Debt Service	0	0	0	0	0	0	\$387,314	\$182,563	
Capital Projects									
Truck						30,000	0		
Canaan Springs Rehab						150,000	240,000		
Canaan Springs Cedar Point Line						990,000	50,000		
Cedar Point Well Infrastructure Upgrade									Protection Zone, Pump, Piping, Dedicated Supply Lines, Treatment Bldg (waiting on Engineer estimate)
Ground Water Infiltration Study									
Telemetry Equipment									

Big Plains Water & Sewer Special Service District

Budgeting Worksheet-Tentative Budget Presentation May 10, 2023

51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	Original Budget	FY2023 Amended	FY2024 Budget	Worksheet Notes
Total Capital Projects						1,170,000	290,000	0	
Total Income or Expense							\$97,314	\$182,563	The SSD is an Enterprise Fund. We do not do a balanced budget like we do with the Town. (Balanced means Revenue equals Expenditures, with an end result of \$0.)

ENTERPRISE TRANSFER OF FUNDS

ACCOUNT 6011 TOWN INTERLOCAL AGREEMENT COSTS	Amount	% of Expenditures
Personnel Cost	41,587.00	13.42%
Office Supplies	120.00	0.04%
Telephone	575.00	0.19%
Internet Charges	228.00	0.07%
Zoom Meeting Recordings	218.00	0.07%
Website	1,475.00	0.48%
TOTAL TRANSFER FROM ENTERPRISE TO GENERAL FUND	\$ 44,203.00	14.27%

174.47% Increase over FY2023
 Due to decrease in wages
 and increase in payment
 to Town
 8% increase on a comparative basis

BIG PLAINS WATER SPECIAL SERVICE DISTRICT

RESOLUTION NO. BPW-R-2023-02

ADOPTION OF THE TENTATIVE FISCAL BUDGET FOR THE FISCAL YEAR 2024

WHEREAS, the Big Plains Water Special Service District (“District”) is required to adopt an annual budget for the expenditure of certain of the District’s funds pursuant to the Utah Code Annotated 17B-1-614 (the “Code”); and

WHEREAS, the District is required to adopt a tentative budget to be in compliance with the Act’s provisions and by setting and conducting a public hearing on the Fiscal Year End 2024 Annual Budget; and

WHEREAS, at a meeting of the Town Council of Apple Valley, Utah, duly called, noticed and held on the 10th day of May 2023, and upon motion duly made and seconded:

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council of the Town of Apple Valley to adopt a tentative Fiscal Year End 2024 Annual Budget as provided by the Act, attached hereto as Exhibit A, including all schedules thereto and set a hearing date of June 14, 2023.

PASSED this 10th day of May 2023.

BIG PLAINS WATER SPECIAL SERVICE DISTRICT

Chairman Andy McGinnis

ATTEST:

Jenna Vizcardo, Recorder

	AYE	NAY	ABSTAIN	ABSENT
Chairman Andy McGinnis	_____	_____	_____	_____
Board Member Frank Lindhardt	_____	_____	_____	_____
Board Member Harold Merritt	_____	_____	_____	_____
Board Member Ross Gregerson	_____	_____	_____	_____
Board Member Jarry Zaharias	_____	_____	_____	_____