



**SPECIAL MEETING OF THE BOARD OF DIRECTORS
“BUDGET WORKSHOP”
THURSDAY, MAY 27, 2021, AT 1:00 P.M.
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

Due to COVID-19 and the Governor’s Executive Order #N-29-20
there will be **no public location** to attend in person.

This meeting will be streamed on Zoom at:

<https://us02web.zoom.us/j/83778479917?pwd=NTVSMkdNNFprNGZDZEpld05zdIz0Zz09>

or you may join by phone at 1-253-215-8782, Meeting ID: 83778479917 Passcode: 012471

Members of the public, who wish to comment on any item on the agenda, may submit comments by emailing them to Beverly Waszak at bwaszak@jbwd.com two hours prior to the start of the meeting so the comments may be distributed to the Board of Directors. Written comments shall follow the three-minute prescribed time limit when read during the meeting and will become part of the Board meeting minutes.

AGENDA

1. **CALL TO ORDER -**
2. **PLEDGE OF ALLEGIANCE -**
3. **DETERMINATION OF A QUORUM (ROLL CALL) -**
4. **APPROVAL OF AGENDA -**
5. **PUBLIC COMMENT -** This is the time set aside for public comment on any District-related matter not appearing on the agenda. Government Code prohibits the Board from taking action on these items, but they may be referred to for future consideration. Please state your name and limit your comments to 3 minutes.
6. **BUDGET WORKSHOP –** Anne Roman, Director of Finance – Review, discuss, and refer Budget to the Board of Directors meeting on June 16, 2021, for approval.
7. **ADJOURNMENT -**

**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Board of Directors

DATE: May 27, 2021

REPORT TO: Board of Directors
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **SPECIAL BUDGET WORKSHOP: 20/21 MID-YEAR
REVIEW AND 21/22 BUDGET DISCUSSION**

RECOMMENDATION: Review, discuss, and refer Budget to the Board of Directors meeting on June 16, 2021, for approval.

ANALYSIS: This year, we have included an extra meeting with the Board of Directors to offer a greater opportunity to exchange information. In “Part I” on 5/19/21, we focused on the detail of the proposed Capital projects. In “Part II,” today, we will focus our attention more heavily on the Operating budget.

REVENUES:

More than a year into COVID 19 and the moratorium on water shutoffs, we continue to be faced with collection uncertainties. While we explore what assistance options may be available to us through the American Rescue Plan Act, I have again built in some revenue offsets to account for continued slow collections. See major assumptions below:

- 20/21 year to date Metered Water Sales revenues are up nearly 11% over last year. However, collections are down significantly, with aging balances sitting at over 31% more than last year. For 20/21 mid-year budget, increased Basic Fees offset by about 1% (\$20,860) for trending shortage and increased Metered Water Sales offset from 5% (\$155,950) to 6% (\$187,140) based on collections aging.
- Removed 20/21 Standby collections offset of \$118k due to property tax collections tracking well, likely due to heavy property market activity.
- For 21/22, the Basic Fee is budgeted in accordance with the rate study, but the Metered Water Sales offset has been set at 6% (\$205,620) and the Standby collections offset has been maintained at 10% (\$119,130) since it is unknown what the property market will do next year. Total offset: \$324k.
- The American Rescue Plan Act includes the following eligible uses, but further information is still needed:

Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,

EXPENSES:

Below is any particularly notable information about expenses, adjustments, and amendments:

20/21 Adjustments & Amendments to Operating Budget:

- For 20/21, a move of \$25,500 from the \$60,375 Caselle software budget (a project which has been abandoned) is included to round out the Geoviewer maintenance fees (operating) costs.
- The \$155k debt service payment for the Morongo Basin Pipeline is deferred to 21/22 and amended in this budget.

21/22 Operating Expenses

- Rate study includes a 4% CPI increase and the 21/22 Operating budget is at about 4.3% vs. the original 20/21 budget.
- The Water Recharge program continues with \$571k in funding allocated vs \$691k designated by the Rate Study. This should yield about 858-acre feet based on the published rate of up to \$665 per acre foot for billings in 21/22.
- The Meter Replacement program continues with a budget of \$300k for 21/22. This is offset by \$500k reserve funding designated in the rate study. We anticipate this program will be overbudgeted by about \$577k in the rate study compared with the initial project figures. Upon project completion or upon revision of the Reserve Policy, the use of any excess funds will be determined.
- The final Morongo Basin Pipeline debt payment of \$132,410 is included. This was not in the 21/22 Rate Study since it was a deferred payment from the prior year. Although we have not yet learned of any potential operating and maintenance (O&M) costs that may be borne by the District in the future, I understand that some O&M funding is provided by the ongoing IDM bonded debt #2 property taxes.
- Accelerated payment of CalPERS unfunded liability at 15 Year Amortization level (“additional discretionary employer contributions”) is included for an increase of \$26k. If we can maintain this level of accelerated payment for 15 years, we can save up to \$140,000.
- No early payoff set aside is included for the CIRP loan. Paying off in 2025 would require us to set aside an additional \$370k per year until then for a \$292k interest savings. Paying off in 2028 would require us to set aside an additional \$153k per year until then to yield a \$117k interest savings.

SALARY EXPENSE:

In evaluating the proposed budget, I would remind users that, because JBWD employees wear many hats, salaries are often attributable to more than one department. Thus:

- a salary shown in one department does not necessarily correlate with the number of employees assigned to that department. Please refer to the comparison report for the allocation detail.

- each department's salaries are further split between regular pay and projected compensated leave, which is recorded in an allocated (or shared) department.

20/21 Salary Adjustments & Amendments:

Public Information Associate's compensation has been adjusted from Administration Salary budget to Public Information budget. Salaries for vacant Distribution, Finance, and Customer Service positions have been adjusted to Temporary Labor to cover outside labor costs.

21/22 Salary

The 21/22 staffing includes continued reorganization due to succession planning; to partially redistribute the workload created from three 20/21 unbudgeted positions; and to accommodate the increased customer demand. Significant changes include:

- First full year of the previously approved Director of Operations position; Elimination of Distribution Supervisor and succession planning for the Production Department; Reclassification of Distribution, Production, and CIRP Lead positions to Foreman positions for each such department;
- Adding a Customer Service & Development Supervisor position to manage the increased Customer Service demand and the development workload that has shifted to this department.
- First full year of the previously approved Director of Finance position; elimination of the AGM/Controller position; and; Additional Finance Department needs are not addressed at this time pending outcome of current transition of $\frac{3}{4}$ of department staff.

CAPITAL SUMMARY:

- For 20/21, a move of \$42,650 from the budgeted \$50k Efficiency Study to Geoviewer updates (capital) is included. For 20/21, a move of \$20,000 from the remaining abandoned Caselle budget is included to increase the Laserfiche budget.
- The 21/22 budget includes \$1,616,607 in Capital costs, including \$800k to continue the Tilford CIRP project. Also included is a design for the D-1-1 booster station and a sodium hypochlorite generator at Well 10. This budget also includes \$351k in Equipment & Technology costs for items such as a Construction & Maintenance replacement backhoe, a Valve-turning machine, SCADA Phase 4 improvements, and two replacement vehicles.
- Items such as the sodium hypochlorite generator, 410 backhoe and the valve turning machine, are expenditures that maintain a 10/15-year life cycle.
- The Rate Study funds \$1,000,000 in capital costs and the \$170k in Equipment & Technology, \$50k in Studies and Reports, and \$30k in Building Replacement reserve funding.
- No Chromium 6 revenue or expenses is included.

BOTTOM LINE:

The attached proposed 2021/22 budget includes a \$674,771 operating reserve drawdown versus a \$174k rate study intentional drawdown. This includes a \$324k offset made for anticipated slow collections (potentially partially recoverable when water terminations resume or via federal funding through ARPA). It also includes about \$160k in salary and benefits overlap for succession planning.

NEW CHANGES NOT REFLECTED IN ATTACHED REPORTS:

- To address the District moving forward with Wastewater Treatment and Collection services, \$250,000 plus a 20% contingency for a total of \$300,000 will be included in 21/22 using funding from the Wastewater Capacity Reserves upon completion.
- Addition of Geoviewer “Plant Check” module and additional work to the 21/22 capital budget for \$30k.
- The Well 14 4-Log split between fiscal years is still under discussion and will be reflected in final figures brought for approval.

OTHER:

Not reflected in any LAIF balance projections is a pending reimbursement from the Water Capacity fund to the Capital Reserve fund for Saddleback estimated to be \$752k (close to the balance available in the Water Capacity fund).

STRATEGIC PLAN ITEM: 2.2 Develop an annual budget for Board approval.

FISCAL IMPACT: **UPDATED:** The attached proposed 2021/22 budget includes a \$674,771 operating reserve drawdown. Capital expenditures and reserve use totals \$2,651,378. This includes \$1,101,378 in funding that exceeds the current rate study’s proposed funding of \$1,550,000 (\$1,250,000 capital plus \$300,000 operating). In total, as proposed, the District would experience a net drawdown to reserves of \$2,185,379 for both 2020/21 and 2021/22 while providing funding for projects that continue to increase the District’s efficiency through continued infrastructure, maintenance, and technology enhancements.

BUDGET SUMMARY											
20/21 ORIGINAL, MID-TERM & 21/22 PROPOSED											
Prepared by A. Roman 05/04/21											
Cost activity through 03/31/21											
OVERVIEW AND COMPARISON WITH RATE STUDY											
For Budget year 20/21, \$1,836,746 in capital expenses are included. The rate study funds \$1,250,000 and the CIRP loan funds \$693,795 (all but \$132,464 of the capital expenses).											
For Budget year 21/22, \$1,646,607 in capital expenses are included. The rate study funds \$1,250,000 (all but \$771,378 of those expenses).											
The rate study also funds a portion of the Operating budget with Meter replacement reserve use of \$389,209 for 20/21 and \$900,000 for 21/22.											
The two year total of capital expenses NOT FUNDED by the rate study amounts to \$903,842.											
	ORIGINAL 20/21	W/O RESERVE USE MID-TERM 20/21	WITH RESERVE USE MID-TERM 20/21	W/O RESERVE USE PROPOSED 21/22	WITH RESERVE USE PROPOSED 21/22	ORIG 20/21 VS. PROP 21/22 INCR(DECR)					
OPERATING											
REVENUES	7,711,452	7,809,940	7,809,940	8,287,671	8,287,671	6.95%					
RESERVE USAGE	389,209	0	389,209	0	300,000						
LESS: EXPENSES	(6,900,291)	(6,688,663)	(6,688,663)	(7,212,441)	(7,212,441)	4.33%					
LESS: RESERVE SET ASIDE FUNDED	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)						
ADD'L SURPLUS (DEFICIT/DRAWDOWN)*	(549,629)	(628,723)	(239,514)	(674,771)	(374,771)						
FOR REFERENCE: RATE STUDY DRAWDOWN	(629,000)	(629,000)	(629,000)	(174,000)	(174,000)						
* Includes funding of all RS scheduled reserves											
CAPITAL											
REVENUES	0	41,165	41,165	0	0						
RESERVE USAGE (non-Cap Reserve)	253,375	0	200,096	0	350,700						
LOAN USAGE	150,855	693,795	693,795	0	0						
LESS: EXPENSES incl loan-funded	(2,150,095)	(1,836,746)	(1,836,746)	(1,646,607)	(1,646,607)	30.58%					
LESS: RESERVE SET ASIDE FUNDED	0	0	0	0	0						
ADD'L SURPLUS (DEFICIT/DRAWDOWN)**	(1,745,865)	(1,101,786)	(901,690)	(1,646,607)	(1,295,907)						
** Includes remaining loan funds & CVWD grant											
COMBINED											
REVENUES	7,711,452	7,851,105	7,851,105	8,287,671	8,287,671	6.95%					
RESERVE USAGE (non-Cap Reserve)	642,584	0	589,305	0	650,700						
LOAN USAGE	150,855	693,795	693,795	0	0						
LESS: EXPENSES incl loan-funded	(9,050,386)	(8,525,409)	(8,525,409)	(8,859,048)	(8,859,048)	2.16%					
LESS: RESERVE SET ASIDE FUNDED	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)						
ADD'L SURPLUS (DEFICIT/DRAWDOWN)***	(2,295,494)	(1,730,508)	(1,141,204)	(2,321,378)	(1,670,678)	1.12%					
*** Includes remaining loan funds & CVWD grant											
RESERVE USE PROPOSED & BALANCE PROJECTIONS											
	TOTAL <i>incl Loan</i>	BUILDING	STUDIES	EQUIP & TECH	METER REPL	CAPITAL	EMERGENCY	CASH FLOW	OPERATING	RESTRICTED	LOAN
BEGINNING RESERVES as of 07/01/20	11,268,749	36,441	61,306	193,522	734,931	1,720,073	2,000,000	1,413,444.48	1,686,373	2,728,864	693,795.00
OPERATING NET REVENUE (DEFICIT) 20/21	1,121,277							1,121,277.33			
FUNDING OWED 20/21	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000.00)	-	-	-
OPERATING NET REVENUE (DEFICIT) 21/22	1,075,229							1,075,229.33			
PROJECTED USE 20/21-MID	(2,105,279)		(95,000)	(5,000)	(389,209)	(822,179)	(100,096)				(693,795.00)
FUNDING OWED 21/22	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000.00)			
PROJECTED USE 21/22	(1,946,607)			(350,700)	(300,000)	(1,295,907)					
PROJECTED ENDING RESERVES @ 06/30/22	9,413,369	96,441	66,306	177,822	1,045,722	1,601,987	1,899,904	109,951.14	1,686,373	2,728,864	-
TOTAL PROJECTED NET REVENUE (DEFICIT) THROUGH 06/30/22						2,196,507					
TOTAL PROJECTED DRAWDOWN THROUGH 06/30/22						(4,051,886)					
NET DRAWDOWN						(1,855,379)					



Joshua Basin Water District

*Budget Worksheet: OPERATING Account Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
Revenue					
Program: 39 - ** OPERATING REVENUES **					
01-39-41010-FI	METERED WATER SALES	2,543,816.98	3,119,000.00	3,119,000.00	3,427,000.00
01-39-41011-FI	(WATER CASHFLOW CONTRA)	0.00	-155,950.00	-187,140.00	-205,620.00
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-8,519.55	-6,000.00	-11,500.00	-7,725.00
01-39-41015-FI	BASIC FEES	1,565,807.46	2,086,000.00	2,061,000.00	2,290,000.00
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	251,968.04	374,000.00	369,000.00	410,000.00
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	25,594.80	25,000.00	25,000.00	28,000.00
01-39-41040-FI	SPECIAL SERVICES REVENUE	141,114.35	200,000.00	200,000.00	200,000.00
01-39-44030-FID	METER INSTALLATION & UPGRA...	75,019.77	0.00	0.00	0.00
01-39-44035-FID	METER REPAIR REVENUE (CUST ...	0.00	0.00	0.00	0.00
Program: 39 - ** OPERATING REVENUES ** Total:		4,594,801.85	5,642,050.00	5,575,360.00	6,141,655.00
Program: 40 - ** NON-OPERATING REVENUES **					
01-40-41045-FI	HDMC WWTP OPERATIONS REI...	169,468.82	130,000.00	130,000.00	132,000.00
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES ...	38,130.48	29,250.00	29,250.00	29,700.00
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,191,301.02	1,183,822.00	1,183,822.00	1,191,301.02
01-40-42110-FI	(STANDBY CASHFLOW CONTRA)	0.00	-118,382.20	0.00	-119,130.10
01-40-43000-FI	PROPERTY TAX REVENUE	535,012.18	455,000.00	455,000.00	535,012.18
01-40-43010-FI	AD VALOREM REVENUE - ID #2	0.00	0.00	0.00	0.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	257,488.16	241,712.50	257,488.16	242,132.50
01-40-44001-FID	MAINLINE REIMBURSEMENT FEES	0.00	0.00	0.00	0.00
01-40-44010-FID	WATER CAPACITY CHARGES	295,160.00	0.00	0.00	0.00
01-40-44020-FID	PLAN CHECK/INSPECTION FEES	0.00	0.00	0.00	0.00
01-40-44025-FID	H ZONE ML REIMB FEES	0.00	0.00	0.00	0.00
01-40-44027-FID	REMOTE METER FEES	0.00	0.00	0.00	0.00
01-40-44050-FI	WASTEWATER CAPACITY CHARG...	196,530.00	0.00	0.00	0.00
01-40-46100-FI	GRANT REVENUE - FEDERAL	0.00	0.00	31,020.00	0.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	0.00	0.00	0.00	0.00
01-40-46200-FID	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00
01-40-47000-FI	MISCELLANEOUS REVENUE	16,616.04	20,000.00	20,000.00	20,000.00
01-40-47002-FI	INTEREST REVENUE	40,606.62	128,000.00	128,000.00	115,000.00
01-40-47010-FID	GAIN/LOSS ON SALE OF ASSETS	0.00	0.00	0.00	0.00
01-40-47020-FID	CHANGE IN MARKET VALUE	0.00	0.00	0.00	0.00
01-40-47030-FID	PLANT SALES (SALES TAXABLE)	1,010.71	0.00	0.00	0.00
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,741,324.03	2,069,402.30	2,234,580.16	2,146,015.60
Revenue Total:		7,336,125.88	7,711,452.30	7,809,940.16	8,287,670.60
Expense					
Program: 01 - ** PRODUCTION **					
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY...	290,063.41	355,207.01	379,885.73	389,552.00
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	5,123.70	6,000.00	6,000.00	7,000.00
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	6,800.50	7,500.00	7,500.00	10,000.00
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	451,500.00	500,000.00	500,000.00	571,000.00
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	0.00	40,000.00	40,000.00	10,000.00
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	0.00	5,000.00	5,000.00	5,000.00
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	0.00	3,500.00	3,500.00	3,500.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAI...	19,859.64	35,000.00	35,000.00	35,000.00
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENAN...	8,829.98	100,000.00	100,000.00	30,000.00
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & ...	13,628.14	25,000.00	25,000.00	25,000.00
01-01-5-01-04004-RL	LABORATORY SERVICES	10,657.00	20,000.00	20,000.00	20,000.00
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	220,727.91	300,000.00	300,000.00	325,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	2,270.00	5,000.00	5,000.00	5,000.00
01-01-5-01-06590-RL	PRODUCTION - OTHER	495.00	0.00	0.00	0.00
01-01-5-01-07002-GM	RIGHT OF WAY	16,375.50	16,870.00	16,870.00	16,870.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	157,312.32	216,330.00	216,330.00	282,367.57
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	58,581.67	87,406.82	87,448.72	107,715.90
Program: 01 - ** PRODUCTION ** Total:		1,262,224.77	1,722,813.83	1,747,534.45	1,843,005.47
Program: 02 - ** DISTRIBUTION **					
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY...	223,299.90	388,952.01	373,114.57	448,895.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	7,830.10	10,000.00	10,000.00	12,500.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	25,102.76	25,000.00	40,000.00	45,000.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	33,664.65	55,000.00	55,000.00	60,000.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	9,233.89	10,000.00	10,000.00	15,000.00
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	9,208.49	2,000.01	2,000.01	5,000.00
01-02-5-02-04050-DWR	DISTRIBUTION - OTHER	0.00	0.00	0.00	0.00
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	192,332.39	264,404.00	264,404.00	325,219.66
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	85,847.19	128,058.68	127,685.61	124,107.45
Program: 02 - ** DISTRIBUTION ** Total:		586,519.37	883,414.70	882,204.19	1,035,722.11
Program: 03 - ** CUSTOMER SERVICE **					
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERV...	88,232.71	119,149.00	119,149.00	51,763.00
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SER...	76,288.14	162,929.00	152,665.00	237,173.00
01-03-5-03-03100-FID	METER INSTALLATION & UPDGR...	35,001.33	0.00	0.00	0.00
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERN...	65,646.26	407,685.00	407,685.00	300,000.00
01-03-5-03-05201-JC	METER READING EQUIPMENT & ...	48.74	5,000.00	5,000.00	5,000.00
01-03-5-03-07000-FID	MISC UTILITY ADJUSTMENTS	-1,180.18	0.00	0.00	0.00
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	1,000.00	6,650.00	6,650.00	6,650.00
01-03-5-03-07010-DOF	BAD DEBT	-1,877.60	35,000.00	30,000.00	40,000.00
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	46,272.46	56,800.00	56,800.00	60,000.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	131,093.60	252,386.00	252,386.00	204,158.43
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	15,766.96	23,519.16	23,341.66	14,329.50
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	56,328.83	92,513.33	110,789.24	96,555.96
Program: 03 - ** CUSTOMER SERVICE ** Total:		512,621.25	1,161,631.49	1,164,465.90	1,015,629.89
Program: 04 - ** ADMINISTRATION **					
01-04-5-04-01108-FI	ADMINISTRATION SALARY	222,831.97	387,443.01	344,676.00	382,200.00
01-04-5-04-01115-FI	SAFETY SALARY	3,642.95	7,041.00	7,041.00	0.00
01-04-5-04-01121-FI	DIRECTORS SALARY	21,009.23	32,642.44	32,642.44	31,253.00
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	1,226.10	20,000.00	20,000.00	25,000.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	0.00	5,000.00	5,000.00	5,000.00
01-04-5-04-07008-EXA	BUSINESS EXPENSE	3,030.75	10,000.00	10,000.00	6,000.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	29,547.39	22,200.00	64,967.00	25,000.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	35,045.05	44,481.98	44,481.98	49,291.00
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	46,814.68	15,000.00	15,000.00	15,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSON...	18,153.80	60,000.00	60,000.00	55,000.00
01-04-5-04-07050-GM	ADMINISTRATION - OTHER	0.00	0.00	0.00	0.00
01-04-5-04-07218-HR	SAFETY EXPENSE (EQUIP & SUPPL..	8,757.41	23,825.00	23,825.00	23,825.00
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	4,400.76	15,000.00	15,000.00	55,000.00
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK M...	50,336.94	95,000.00	95,000.00	114,000.00
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	122,384.91	196,139.00	196,139.00	279,434.73
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	71,685.38	117,744.24	141,002.58	161,362.60
Program: 04 - ** ADMINISTRATION ** Total:		638,867.32	1,051,516.67	1,074,775.00	1,227,366.33
Program: 05 - ** DEVELOPMENT & ENGINEERING **					
01-05-5-05-01109-FI	DEVELOPMENT SALARY	0.00	0.01	0.01	0.00
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	0.00	5,000.00	5,000.00	0.00
01-05-5-05-04006-FID	PLAN CHECK / INSPECTION (CUS...	0.00	0.00	0.00	0.00
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVI...	625.00	15,000.00	15,000.00	40,000.00
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	0.00	15,000.00	15,000.00	15,000.00
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	0.00	0.00	0.00	0.00
01-05-505-98003-FI	OFFICE EXPENSE ALLOCATED	0.00	0.00	0.00	0.00
Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:		625.00	35,000.01	35,000.01	55,000.00
Program: 06 - ** FINANCE **					
01-06-5-06-01101-FI	FINANCE SALARY	192,635.47	259,123.00	238,551.00	325,649.00
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	14,995.00	24,915.00	24,915.00	25,360.00
01-06-5-06-07001-DOF	FINANCE - OTHER	15,877.33	27,180.00	24,101.00	30,065.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	125,812.80	164,892.00	164,892.00	235,930.89
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	73,750.12	121,108.36	145,036.61	136,559.18
Program: 06 - ** FINANCE ** Total:		423,070.72	597,218.36	597,495.61	753,564.07
Program: 07 - ** HUMAN RESOURCES **					
01-07-5-07-01102-FI	PERSONNEL SALARY	60,097.71	86,082.00	86,082.00	39,761.00
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	4,187.20	2,500.00	2,500.00	2,500.00
01-07-5-07-01215-HR	EMPLOYEE TRAINING	2,495.49	30,000.00	5,000.00	30,000.00
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	0.00	10,000.00	10,000.00	10,000.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXP...	3,655.50	10,000.00	10,000.00	16,000.00
01-07-5-07-01910-HR	LABOR LEGAL FEES	13,758.62	40,000.00	40,000.00	40,000.00
01-07-5-07-01915-HR	PERSONNEL - OTHER	5,935.01	20,000.00	20,000.00	15,000.00
01-07-5-07-01920-HR	AWARDS GIFTS	141.37	2,500.00	2,500.00	2,500.00
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	22,698.19	31,248.00	31,248.00	31,446.59
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	13,313.31	21,866.79	26,186.29	18,287.26
Program: 07 - ** HUMAN RESOURCES ** Total:		126,282.40	254,196.79	233,516.29	205,494.85
Program: 09 - ** BONDS, LOANS & STANDBY **					
01-09-5-09-08115-FI	CMM PRINCIPLE	121,000.00	121,000.00	121,000.00	127,000.00
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	0.00	155,570.76	0.00	132,410.00
01-09-5-09-08125-FIO	CHROM 6 LOAN PRINCIPLE	0.00	0.00	0.00	0.00
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOA...	152,005.90	157,858.13	157,858.13	170,247.19
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	120,687.20	120,712.50	120,712.50	115,132.50
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOA...	115,885.00	110,032.77	110,032.77	97,643.71
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHA...	842.37	1,200.00	1,200.00	1,400.00
01-09-5-09-08325-FI	ADMINISTRATION - CMM	10,295.06	11,500.00	11,844.00	11,642.00
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	43,604.06	105,858.00	60,000.00	38,000.00
01-09-5-09-08340-FI	(CIRP) MUNICIPAL FINANCE LOA...	0.00	0.00	0.00	0.00
01-09-5-09-09205-FID	MISC NON-OP EXPENSE	0.00	0.00	0.00	0.00
01-09-5-09-09207-FI	LOSS ON CHROMIUM 6 GRANT	0.00	0.00	0.00	0.00
01-09-5-09-09210-FID	ALLOWANCES AND ADJUSTMEN...	0.00	0.00	0.00	0.00
01-09-5-09-09215-FI	RETIREMENT: CALPERS GASB68 ...	0.00	0.00	0.00	0.00
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		564,319.59	783,732.16	582,647.40	693,475.40
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)					
01-12-5-12-01136-FI	CIRP STANDBY/CALLBACK	24,430.04	0.00	0.00	0.00
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	22,264.75	30,736.00	30,736.00	52,836.00
01-12-5-12-01221-FI	CIRP: EXPENSED BENE (MTR REPL...	0.00	0.00	0.00	0.00
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	242,137.70	322,152.00	346,830.72	373,831.00
01-12-5-12-02213-GM	CIRP: SMALL TOOLS/MISC. EXP.	23,567.48	15,000.00	15,000.00	15,000.00
01-12-5-12-05016-FI	CIRP: EQUIP CLEARING	0.00	0.00	0.00	0.00
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	174,822.34	240,367.00	240,367.00	270,799.13

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	57,579.87	85,911.59	85,920.24	103,347.15
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ S...	-187,362.07	-284,068.00	-284,068.00	-323,831.00
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ ...	-76,742.15	-193,761.00	-193,761.00	-240,799.13
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (C...		280,697.96	216,337.59	241,024.96	251,183.15
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **					
01-20-5-20-01103-DWR	HDMC: SALARY	0.00	0.00	0.00	0.00
01-20-5-20-03101-DWR	HDMC: OTHER	58,492.48	40,000.00	40,000.00	40,000.00
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATIO...	181,667.70	80,000.00	80,000.00	80,000.00
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,620.98	10,000.00	10,000.00	12,000.00
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:		250,781.16	130,000.00	130,000.00	132,000.00
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **					
01-42-5-99-00010-FI	%BUILDING RES (OP Funded)	0.00	30,000.00	30,000.00	30,000.00
01-42-5-99-00100-FI	%EQUIP&TECH RES (OP Funded)	0.00	170,000.00	170,000.00	170,000.00
01-42-5-99-00110-FI	=EQUIP&TECH RES (OP Used)	0.00	0.00	0.00	0.00
01-42-5-99-00150-FI	%METER REPL RES (OP Funded)	0.00	500,000.00	500,000.00	500,000.00
01-42-5-99-00152-FI	=METER REPL RES (OP Used)	0.00	-389,209.00	0.00	0.00
01-42-5-99-00250-FI	%STUDIES/REPORTS RES (OP Fun...	0.00	50,000.00	50,000.00	50,000.00
01-42-5-99-00252-FIC	=STUDIES/REPORTS RES (OP Use...	0.00	0.00	0.00	0.00
01-42-5-99-00300-FI	%CAPTIAL RES (OP Funded)	0.00	1,000,000.00	1,000,000.00	1,000,000.00
01-42-5-99-00405-FI	% MORONGO BASIN PIPELINE RE...	0.00	64,429.00	0.00	0.00
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP ** Total:		0.00	1,425,220.00	1,750,000.00	1,750,000.00
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **					
01-51-5-51-01211-FI	COMPENSATED LEAVE	242,943.46	264,648.00	264,648.00	308,493.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	326,238.20	545,665.00	545,665.00	643,464.00
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	16,968.92	16,300.00	16,300.00	20,302.00
01-51-5-51-01225-FI	WORKERS COMPENSATION INSU...	25,469.01	42,588.00	42,588.00	61,906.00
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@...	148,489.42	228,197.00	228,197.00	311,873.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	32,524.50	50,573.00	50,573.00	44,455.00
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	29.92	3,525.00	3,525.00	3,524.00
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTI...	6,285.25	27,000.00	27,000.00	27,000.00
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	548.00	8,000.00	8,000.00	8,000.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		2020-2021 YTD Activity	PROPOSED Budget(s)		
			2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND					
01-51-5-51-01305-FI	PAYROLL TAXES	126,959.87	179,269.00	179,269.00	200,340.00
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-926,456.55	-1,365,765.00	-1,365,765.00	-1,629,357.00
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	0.00
Program: 52 - ** FIELD ALLOCATED TO DEPTS **					
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	8,943.32	10,500.00	10,500.00	11,500.00
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	17,302.68	15,000.00	15,000.00	15,000.00
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	2,503.10	27,680.00	27,680.00	20,000.00
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & RE...	4,893.94	5,000.00	5,500.00	0.00
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	661.57	2,000.00	1,000.00	1,000.00
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/...	19,484.55	25,000.00	25,000.00	30,000.00
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & C...	73,573.18	93,716.25	93,716.25	138,000.00
01-52-5-52-05005-D/P	FUEL-VEHICLES	41,601.78	55,000.00	55,000.00	60,000.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	12,749.89	15,000.00	15,000.00	20,000.00
01-52-5-52-05015-FI	EQUIPMENT CLEARING (WIP FUE...	0.00	0.00	0.00	0.00
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	16,182.84	26,000.00	26,000.00	29,000.00
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CE...	19,878.84	50,000.00	50,000.00	25,000.00
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-217,775.69	-324,896.25	-324,396.25	-349,500.00
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	0.00
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **					
01-53-5-53-01405-HR	TEMPORARY LABOR FEES	9,090.27	30,000.00	102,100.00	30,000.00
01-53-5-53-02105-EXA	OFFICE SUPPLIES	21,045.62	43,000.00	43,000.00	35,000.00
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	8,796.29	15,000.00	15,000.00	26,000.00
01-53-5-53-02110-EXA	POSTAGE	19,535.08	33,500.00	33,500.00	33,500.00
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFI...	17,412.54	44,680.00	44,680.00	47,265.00
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE ...	88,115.43	111,234.72	111,234.72	164,000.00
01-53-5-53-05010-DOF	AUTO EXPENSE - OFFICE	183.54	7,818.00	5,500.00	6,000.00
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	50,898.87	68,000.00	68,000.00	71,000.00

*Budget Worksheet: OPERATING

For Fiscal: 2020-2021 Period Ending: 03/31/2021

	2020-2021 YTD Activity	PROPOSED Budget(s)		
		2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND				
01-53-5-53-98000-FI ALLOCATED EXPENSES - OFFICE	-215,077.64	-353,232.72	-423,014.72	-412,765.00
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:	0.00	0.00	0.00	0.00
Expense Total:	4,646,009.54	8,261,081.60	8,438,663.81	8,962,441.27
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,690,116.34	-549,629.30	-628,723.65	-674,770.67
Report Surplus (Deficit):	2,690,116.34	-549,629.30	-628,723.65	-674,770.67

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Group Summary

Progra...	Defined Budgets			
	2020-2021 YTD Activity	2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Fund: 01 - GENERAL FUND				
Revenue				
39 - ** OPERATING REVENUES **	4,594,801.85	5,642,050.00	5,575,360.00	6,141,655.00
40 - ** NON-OPERATING REVENUES **	2,741,324.03	2,069,402.30	2,234,580.16	2,146,015.60
Revenue Total:	7,336,125.88	7,711,452.30	7,809,940.16	8,287,670.60
Expense				
01 - ** PRODUCTION **	1,262,224.77	1,722,813.83	1,747,534.45	1,843,005.47
02 - ** DISTRIBUTION **	586,519.37	883,414.70	882,204.19	1,035,722.11
03 - ** CUSTOMER SERVICE **	512,621.25	1,161,631.49	1,164,465.90	1,015,629.89
04 - ** ADMINISTRATION **	638,867.32	1,051,516.67	1,074,775.00	1,227,366.33
05 - ** DEVELOPMENT & ENGINEERING **	625.00	35,000.01	35,000.01	55,000.00
06 - ** FINANCE **	423,070.72	597,218.36	597,495.61	753,564.07
07 - ** HUMAN RESOURCES **	126,282.40	254,196.79	233,516.29	205,494.85
09 - ** BONDS, LOANS & STANDBY **	564,319.59	783,732.16	582,647.40	693,475.40
12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	280,697.96	216,337.59	241,024.96	251,183.15
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	250,781.16	130,000.00	130,000.00	132,000.00
42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **	0.00	1,425,220.00	1,750,000.00	1,750,000.00
51 - ** BENEFITS ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00
52 - ** FIELD ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00
53 - ** OFFICE ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00
Expense Total:	4,646,009.54	8,261,081.60	8,438,663.81	8,962,441.27
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,690,116.34	-549,629.30	-628,723.65	-674,770.67
Report Surplus (Deficit):	2,690,116.34	-549,629.30	-628,723.65	-674,770.67

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Fund Summary

Fund	Defined Budgets			
	2020-2021 YTD Activity	2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
01 - GENERAL FUND	2,690,116.34	-549,629.30	-628,723.65	-674,770.67
Report Surplus (Deficit):	2,690,116.34	-549,629.30	-628,723.65	-674,770.67

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Joshua Basin Water District

***Budget Worksheet: CAPITAL!**

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

		PROPOSED Budget(s)		
		2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Revenue				
Program: 41 - ** CAPITAL REVENUE **				
<u>01-41-46110-FI</u>	<u>GRANT REVENUE - STATE</u>	0.00	41,165.00	0.00
<u>01-41-46120-FI</u>	<u>GRANT REVENUE - LOCAL (HDMC)</u>	0.00	0.00	0.00
<u>01-41-46410-FI</u>	<u>(CIRP) MUNICIPAL FINANCE LOAN</u>	150,855.00	693,795.00	0.00
	Program: 41 - ** CAPITAL REVENUE ** Total:	150,855.00	734,960.00	0.00
	Total Revenues	150,855.00	734,960.00	0.00
	Total Expenses	0.00	0.00	0.00
	Revenue Total:	150,855.00	734,960.00	0.00

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*Budget Worksheet: CAPITAL!

For Fiscal: 2021-2022 Period Ending: 03/31/2022

		PROPOSED Budget(s)		
		2020-2021	2020-2021	2021-2022
		20-21	20-21 MID	21-22 PROP
Expense				
Program: 45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP **				
01-45-5-99-00012-FIC	=BUILDING RES (CAP Used)	-68,000.00	0.00	0.00
01-45-5-99-00111-FI	=EMERG RESER (Cap Used)	0.00	0.00	0.00
01-45-5-99-00112-FIC	=EQUIP&TECH RES (CAP Used)	-135,375.00	0.00	0.00
01-45-5-99-00251-FIC	=STUDIES/REPORTS RES (CAP Used)	-50,000.00	0.00	0.00
01-45-5-99-00305-FIC	=CAPITAL RES (CAP Used)	0.00	0.00	0.00
Program: 45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP ** Total:		-253,375.00	0.00	0.00
Program: 70 - ** CAPITAL - OPERATIONS **				
01-70-7-70-19209-RL	CP#A19209: WELL 14 - 4 LOG TREATM...	650,000.00	650,000.00	0.00
01-70-7-70-19219-EXA	CP#A19219: ALARM UPGRADES @ SH...	10,000.00	0.00	0.00
01-70-7-70-20005-GM	CP #A20005: SCADA (PH 4)	45,000.00	5,000.00	40,000.00
01-70-7-70-20011-GM	CP #A20011: GEOVIEWER UPGRADES	0.00	42,650.00	20,000.00
01-70-7-70-20013-GM	CP#A20013: WELL 10 EMERGENCY RE...	0.00	100,095.76	0.00
01-70-7-70-21205-JC	CP# A21205: AUTO LIFT FOR SHOP	0.00	0.00	30,000.00
01-70-7-70-21206-JC	CP #A21206: 410L JOHN DEERE BACKH...	0.00	0.00	129,000.00
01-70-7-70-21207-JC	CP #A21207: WACHS VALVE TURN MA...	0.00	0.00	89,700.00
01-70-7-70-21208-JC	CP #A21208: D-1-1 BOOSTER STATION...	0.00	0.00	150,000.00
01-70-7-70-21209-D/P	CP #A21209: TOYOTA TUNDA CREW C...	0.00	0.00	46,000.00
01-70-7-70-21210-JC	CP #A21210: TOYOTA TUNDA CREW C...	0.00	0.00	46,000.00
01-70-7-70-21211-JC	CP #A21211 SODIUM HYPOCHL GEN (...	0.00	0.00	120,000.00
01-70-7-70-74033-GM	CP#A19002: UPDATE WASTEWATER T...	0.00	0.00	0.00
Program: 70 - ** CAPITAL - OPERATIONS ** Total:		705,000.00	797,745.76	670,700.00
Program: 74 - ** CAPITAL - ADMINISTRATION **				
01-74-7-70-19215-GM	CP#A19215: SOLAR FEASIBILITY STUDY	0.00	0.00	15,000.00
01-74-7-70-19218-EXA	CP#A19218: ALARM UPGRADES @ OFF...	10,000.00	0.00	0.00
01-74-7-70-20001-DOF	CP#A20001: CASELLE FINANCIAL/UTILI...	60,375.00	0.00	0.00
01-74-7-70-20002-HR	CP #A20002: LASERFICHE SOFTWARE	30,000.00	50,000.00	0.00
01-74-7-70-20003-EXA	CP #A20003 1) RESTRUC C.S./LOBBY & ...	100,000.00	18,000.00	82,000.00
01-74-7-70-20008-GM	CP #A20008: URBAN WATER MANAG...	95,000.00	95,000.00	0.00
01-74-7-70-20012-GM	CP #A20012: LAND ACQ: CHOLLITA RD	88,000.00	88,000.00	0.00
01-74-7-70-21201-DOF	CP #A21201: 2022 RATE & FEE STUDY	0.00	0.00	30,000.00

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*Budget Worksheet: CAPITAL!

For Fiscal: 2021-2022 Period Ending: 03/31/2022

		PROPOSED Budget(s)		
		2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Expense				
<u>01-74-7-70-21202-EXA</u>	<u>CP #A21202: REMODEL LADIES RESTR...</u>	0.00	0.00	6,357.25
<u>01-74-7-70-21203-EXA</u>	<u>CP #A21203: OFFICE FENCING</u>	0.00	0.00	8,135.13
<u>01-74-7-70-21204-EXA</u>	<u>CP #A21204: OFFICE KEYLESS ENTRY</u>	0.00	0.00	11,549.72
<u>01-74-7-70-21212-GM</u>	<u>CP #A21212: WASTEWATER MASTER P...</u>	0.00	0.00	0.01
<u>01-74-7-70-72006-GM</u>	<u>CP # : EFFICIENCY STUDY</u>	50,000.00	0.00	0.00
<u>01-74-7-70-72007-GM</u>	<u>CP #A20007: AWIA COMPLIANCE PLAN</u>	38,000.00	38,000.00	0.00
<u>01-74-7-70-74013-EXA</u>	<u>CP#A16003: CODIFICATION OF RECOR...</u>	11,865.00	0.00	11,865.00
<u>01-74-7-70-74020-DOF</u>	<u>CP#A19020: COST ALLOCATION AUDIT</u>	11,000.00	0.00	11,000.00
Program: 74 - ** CAPITAL - ADMINISTRATION ** Total:		494,240.00	289,000.00	175,907.11
Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **				
<u>01-80-7-70-72012-CRP</u>	<u>CP#A18005: TILFORD PIPELINE INSTALL</u>	800,000.00	200,000.00	800,000.00
<u>01-80-7-70-72014-CRP</u>	<u>CP#A18016: SADDLEBACK-23,370LF M...</u>	150,855.00	550,000.00	0.00
<u>01-80-7-70-72015-JC</u>	<u>CP#A18017: TILFORD REPL (Design)</u>	0.00	0.00	0.00
Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES ** Total:		950,855.00	750,000.00	800,000.00
Total Revenues		0.00	0.00	0.00
Total Expenses		1,896,720.00	1,836,745.76	1,646,607.11
Expense Total:		1,896,720.00	1,836,745.76	1,646,607.11
Report Surplus (Deficit):		-1,745,865.00	-1,101,785.76	-1,646,607.11

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Group Summary

Progra...	Defined Budgets		
	2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Revenue			
41 - ** CAPITAL REVENUE **	150,855.00	734,960.00	0.00
Total Revenues	150,855.00	734,960.00	0.00
Total Expenses	0.00	0.00	0.00
Revenue Total:	150,855.00	734,960.00	0.00

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***Budget Worksheet: CAPITAL!**

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Progra...	Defined Budgets		
	2020-2021 20-21	2020-2021 20-21 MID	2021-2022 21-22 PROP
Expense			
45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP **	-253,375.00	0.00	0.00
70 - ** CAPITAL - OPERATIONS **	705,000.00	797,745.76	670,700.00
74 - ** CAPITAL - ADMINISTRATION **	494,240.00	289,000.00	175,907.11
80 - ** CAPITAL - CIRP TOP PRIORITIES **	950,855.00	750,000.00	800,000.00
Total Revenues	0.00	0.00	0.00
Total Expenses	1,896,720.00	1,836,745.76	1,646,607.11
Expense Total:	1,896,720.00	1,836,745.76	1,646,607.11
Report Surplus (Deficit):	-1,745,865.00	-1,101,785.76	-1,646,607.11

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Fund Summary

Fund
01 - GENERAL FUND

Report Surplus (Deficit):

Defined Budgets	2020-2021	2020-2021	2021-2022
	20-21	20-21 MID	21-22 PROP
	-1,745,865.00	-1,101,785.76	-1,646,607.11
	-1,745,865.00	-1,101,785.76	-1,646,607.11

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JOSHUA BASIN WATER DISTRICT
SALARY & BENEFITS BUDGET COMPARISON at Top Step



2020 - 2021 Original PAYROLL BUDGET						
# Operations	# Administration	# Board	Description	Salaries	Benefits	
Unfilled			PRODUCTION (4 positions)			
1.00			AGM-Operations Water Production Supervisor			
2.00			Water Production Operator II			
1.00			Water Quality Specialist			
Unfilled			DISTRIBUTION (5 positions)			
1.00			AGM-Operations Water Distribution Supervisor			
1.00			Lead Construction & Maintenance			
2.00			Construction & Maintenance II			
1.00			Construction & Maintenance I			
			CUSTOMER SERVICE (4.75 positions)			
	2.00		Lead Customer Service Representative / Customer Service Representative			
	0.50		Accounts Receivable Technician			
	0.25		General Office Assistant (3/4-time)			
1.00			Field Service Technician			
1.00			Field Service Technician II			
Unfilled	Unfilled		DEVELOPMENT (0 Positions)			
			Development Coordinator			
			ADMINISTRATION (4.3 Positions)			
0.50	0.50		General Manager			
	0.40		AGM - Controller			
	1.00		Executive Assistant			
0.50			Safety Coordinator (part-time)			
	0.65		Director of Administration			
0.25	0.25		Public Information Associate (prev funded via Public Info acct)			
	0.25		General Office Assistant (3/4-time)			
			FINANCE (3.35 Positions)			
	0.60		AGM / Controller > Director of Finance			
	1.00		Accountant			
	1.00		Accounting Technician			
	0.50		Accounts Receivable Technician			
	0.25		General Office Assistant (3/4-time)			
			HUMAN RESOURCES (0.35 Positions)			
	0.35		Director of Administration			
			DIRECTORS (5 Positions)			
	1.00		Director			
	1.00		Director			
	1.00		Director			
	1.00		Director			
	1.00		Director			
12.25	9.50	5.00	TOTAL (26.75)			
			includes OT, Standby, Cal/back >	\$ 2,048,281	\$ 856,532	
COMBINED PERCENTAGE OF REVENUE						38%
POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / ORG. ASSESS. / METER REPL.						
1.00			ORGANIZATIONAL ASSESSMENT (1 Position) (SUPPLEMENTAL)			
Unfilled	Unfilled		Operations Technician			
			Purchasing & Contracts Administrator	\$53,019	\$35,753	
			CAPITAL IMPROVEMENT CREW POSITIONS (6 Positions)			
1.00			CIRP - Lead Equipment Operator			
1.00			CIRP - Pipelayer II			
1.00			CIRP - Pipelayer I			
2.00			CIRP - Laborer			
18.25	9.50	5.00	TOTAL (6)	\$314,803	\$193,761	
			includes OT, Standby, Callback >	\$2,416,103	\$1,088,723	
COMBINED PERCENTAGE OF REVENUE						46%

JOSHUA BASIN WATER DISTRICT
SALARY & BENEFITS BUDGET COMPARISON at Top Step



2021 - 2022 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
0.33			PRODUCTION (4.33 positions)		
1.00			Director of Operations		
1.00			Water Production Supervisor		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Quality Specialist		
0.34			DISTRIBUTION (6.34 positions)		
1.00			Director of Operations		
			Water Distribution Supervisor		
			Water Distribution Foreman		
			Lead Construction & Maintenance		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			CUSTOMER SERVICE (4.33 positions)		
0.33			Director of Administration		
0.50			TBD Supervisor		
2.00			Lead Customer Service Representative / Customer Service Representative		
0.25			Accounts Receivable Technician		
0.25			General Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			DEVELOPMENT (0 Positions)		
			Development Coordinator		
			ADMINISTRATION (3.59 Positions)		
0.50	0.50		General Manager		
	1.00		AGM—Controller		
			Executive Assistant		
			Safety Coordinator (part-time)		
	0.34		Director of Administration		
	0.50		TBD Supervisor		
0.25	0.25		Public Information Associate (prev funded via Public Info acct)		
	0.25		General Office Assistant (3/4-time)		
			FINANCE (4 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	0.75		Accounts Receivable Technician		
	0.25		General Office Assistant (3/4-time)		
			HUMAN RESOURCES (0.33 Positions)		
	0.33		Director of Administration		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
12.42	10.50	5.00	TOTAL (27.92) includes OT, Standby, Callback >	\$ 2,183,486	\$ 1,020,160

COMBINED PERCENTAGE OF REVENUE 38%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.

0.33			CAPITAL IMPROVEMENT CREW POSITIONS (6.33 Positions)		
			Director of Operations		
			CIRP—Lead Equipment Operator		
1.00			CIRP - Foreman		
1.00			CIRP - Pipelayer II		
1.00			CIRP - Pipelayer I		
2.00			CIRP - Laborer		
			TOTAL (6.33) includes OT, Standby, Callback >	\$435,338	\$230,709
17.75	10.50	5.00	TOTAL (33.25)	\$2,618,824	\$1,250,869

COMBINED PERCENTAGE OF REVENUE 46%