



**FINANCE COMMITTEE MEETING
WEDNESDAY, JUNE 9, 2021 AT 9:00 AM
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 at:

<https://us02web.zoom.us/j/81405352412?pwd=b2tMVTJLNvhrYzJXbGFZUUI2S3VwQT09>

You may also join by phone at 1-253-215-8782, Meeting ID: 81405352412 Passcode: 126170

AGENDA

1. CALL TO ORDER -
2. PLEDGE OF ALLEGIANCE -
3. DETERMINATION OF QUORUM -
4. APPROVAL OF AGENDA -
5. PUBLIC COMMENT -
6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING -

- May 11, 2021

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7. APRIL CHECK REGISTER – Review, ask questions, and refer to the Board of Directors for approval.

Pages 14-28

8. 20/21 MID-YEAR REVIEW AND 21/22 BUDGET DISCUSSION – Review, discuss budget, and refer to the Board of Directors for approval.

9. ADJOURNMENT -

JOSHUA BASIN WATER DISTRICT
Minutes of the
SPECIAL FINANCE COMMITTEE MEETING
Wednesday, May 11, 2021
61750 Chollita Road, Joshua Tree, CA 92252

CALL TO ORDER/PLEDGE OF ALLEGIANCE –President Unger called the meeting to order at 9:00 a.m.

DETERMINATION OF A QUORUM – President Unger and Vice President Floen

STAFF PRESENT –Mark Ban, GM, Anne Roman, Director of Accounting, Sarah Johnson, Director of Administration, and Autumn Rich, Accounting Supervisor.

GUESTS -2

APPROVAL OF AGENDA –

MSC' (Floen/Unger) motion carried to approve the May 11, 2021, Special Finance Committee Agenda.

PUBLIC COMMENT – None

APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

- Draft Minutes of April 14, 2021

MSC' (Floen/Unger) motion carried to approve the minutes of March 10, 2021.

MARCH 2021 CHECK REGISTER – The Committee reviewed the February 2021 check register and a brief Q&A followed.

MSC' (Floen/Unger) motion carried to refer the March 2021 check register to the Board of Directors for approval.

20/21 MID-YEAR REVIEW AND 21/22 BUDGET DISCUSSION – Director Anne Roman gave the staff report. The Committee reviewed and discussed at length. Budget workshop will no longer be on May 19, 2021 but there will be a Special Board meeting for the Budget Workshop on May 27, 2021

STAFF REPORTS – None.

ADJOURNMENT - MSC' (Floen/Unger) motion carried to adjourn the Finance Committee meeting at 10:36 a.m.

Respectfully Submitted,

Anne Roman, Director of Finance

*Check Report JBWD

By Check Number

Joshua Basin Water District

Date Range: 04/01/2021 - 04/30/2021

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP Cash						
013014	KJELL HAGEN	04/07/2021	Regular	0.00	-238.14	63076
013922	ALAN SCHWARTZ	04/07/2021	Regular	0.00	31.75	63131
AS040621	Invoice	04/07/2021	STANDBY REFUND - 0607-151-09-0-000	0.00	31.75	
000214	BABCOCK LABORATORIES, INC.	04/07/2021	Regular	0.00	898.00	63132
CC12159-2287	Invoice	04/07/2021	HDMC WWTP - SAMPLING	0.00	217.00	
CC12510-2287	Invoice	04/07/2021	SAMPLING	0.00	102.00	
CD10095-2287	Invoice	04/07/2021	HDMC WWTP - SAMPLING	0.00	217.00	
CD10331-2287	Invoice	04/07/2021	SAMPLING	0.00	252.00	
CD10337-2287	Invoice	04/07/2021	SAMPLING	0.00	42.00	
CD10384-2287	Invoice	04/07/2021	SAMPLING	0.00	68.00	
001560	CENTURY FORMS	04/07/2021	Regular	0.00	951.86	63133
3259-7	Invoice	04/07/2021	#10 WINDOW ENVELOPES	0.00	951.86	
013838	CALIFORNIA ASSOCIATION OF MUTUAL WATER CO	04/07/2021	Regular	0.00	5,000.00	63134
045	Invoice	04/07/2021	COMMUNITY WATER SYSTEMS ALLIANCE - P...	0.00	5,000.00	
001555	CENTRTEL LLC	04/07/2021	Regular	0.00	505.61	63135
210402252101	Invoice	04/07/2021	DISPATCH SERVICES - APR 21	0.00	505.61	
013365	IMAGE SOURCE	04/07/2021	Regular	0.00	236.46	63136
25AR1258061	Invoice	04/07/2021	OFFICE EXPENSE 3/5/21 - 3/30/21	0.00	121.56	
25AR1259311	Invoice	04/07/2021	SHOP EXPENSE 3/01/21 - 3/31/21	0.00	114.90	
013373	CORE & MAIN LP	04/07/2021	Regular	0.00	10,536.51	63137
N853269	Invoice	04/07/2021	MAINLINE/LEAK REPAIR SUPPLIES	0.00	1,216.33	
N862295	Invoice	04/07/2021	INVENTORY/MAINLINE/LEAK REPAIR SUPPLI...	0.00	3,799.55	
N920468	Credit Memo	04/07/2021	CREDIT: MAINLINE/LEAK REPAIR SUPPLIES	0.00	-283.81	
N923903	Invoice	04/07/2021	INVENTORY	0.00	1,793.23	
N925312	Invoice	04/07/2021	INVENTORY	0.00	2,650.11	
N931609	Invoice	04/07/2021	MAINLINE/LEAK REPAIR SUPPLIES	0.00	1,361.10	
013376	DE NORA HOLDINGS IS, INC.	04/07/2021	Regular	0.00	42,654.99	63138
9200041243	Invoice	04/07/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	42,654.99	
VEN01466	FEDAK & BROWN LLP	04/07/2021	Regular	0.00	1,119.00	63139
F8033121	Invoice	04/07/2021	FINANCIAL AUDIT 20/21 - MAR 21	0.00	1,119.00	
013222	FRONTIER COMMUNICATIONS INC.	04/07/2021	Regular	0.00	205.67	63140
FC0421	Invoice	04/07/2021	HDMC WWTP - TELEPHONE	0.00	205.67	
000058	GARDA CL WEST, INC.	04/07/2021	Regular	0.00	844.97	63141
10628596	Invoice	04/07/2021	COURIER FEES - APR 21	0.00	844.97	
013840	GOVOFFICE LLC	04/07/2021	Regular	0.00	4,805.00	63142
INV209077	Invoice	04/07/2021	WEBSITE HOSTING 2021	0.00	4,805.00	
003950	GRANITE CONSTRUCTION CO	04/07/2021	Regular	0.00	324.33	63143
1977821	Invoice	04/07/2021	SADDLEBACK: 3/8" COLD MIX	0.00	324.33	
004152	HI-DESERT STAR	04/07/2021	Regular	0.00	1,490.00	63144
35442	Invoice	04/07/2021	ADVERTISING: SPRING PLANT SALE	0.00	1,020.00	
35443	Invoice	04/07/2021	ADVERTISING: SPRING PLANT SALE	0.00	250.00	
35444	Invoice	04/07/2021	ADVERTISING: SPRING PLANT SALE	0.00	220.00	
000111	JAMES CORBIN	04/07/2021	Regular	0.00	39.35	63145

*Check Report JBWD

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
JC033121	Invoice	04/07/2021	REIMB: BUSINESS EXPENSE	0.00	39.35	
009054	KATHLEEN J. RADNICH	04/07/2021	Regular	0.00	2,601.92	63146
21-0328-1	Invoice	04/07/2021	PUBLIC RELATIONS SERVICES	0.00	1,291.50	
21-0404-1	Invoice	04/07/2021	PUBLIC RELATIONS SERVICES	0.00	1,310.42	
013804	L.O. LYNCH QUALITY WELLS AND PUMPS, INC.	04/07/2021	Regular	0.00	99,742.20	63147
17738	Invoice	04/07/2021	WELL 10 REPAIRS	0.00	99,742.20	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	04/07/2021	Regular	0.00	2,579.20	63148
37-49-9934	Invoice	04/07/2021	TEMPORARY LABOR	0.00	1,289.60	
37-49-9998	Invoice	04/07/2021	TEMPORARY LABOR	0.00	1,289.60	
003215	FRED'S TIRE & AUTOMOTIVE	04/07/2021	Regular	0.00	15.00	63149
27991	Invoice	04/07/2021	VEHICLE MAINT: V35	0.00	15.00	
013898	MCCI, LLC.	04/07/2021	Regular	0.00	2,816.33	63150
PS2068	Invoice	04/07/2021	LASERFICHE SOFTWARE	0.00	441.78	
PS2069	Invoice	04/07/2021	LASERFICHE SOFTWARE	0.00	2,374.55	
006507	McMASTER-CARR SUPPLY COMPANY	04/07/2021	Regular	0.00	135.67	63151
54885757	Invoice	04/07/2021	SMALL TOOLS - PRODUCTION & SHOP EXPE...	0.00	135.67	
000156	FORSHOCK	04/07/2021	Regular	0.00	243.00	63152
2100037	Invoice	04/07/2021	MONTHLY SCADA MONITORING - APR 21	0.00	38.00	
2100038	Invoice	04/07/2021	MONTHLY SCADA MONITORING - APR 21	0.00	205.00	
013340	MKA INC.	04/07/2021	Regular	0.00	6,800.00	63153
1	Invoice	04/07/2021	CUSTOMER SERVICE LOBBY REMODEL DESI...	0.00	6,800.00	
006947	KCDZ-FM	04/07/2021	Regular	0.00	968.00	63154
318-00014-0000	Invoice	04/07/2021	ADVERTISING: WATER EDUCATION DAY	0.00	968.00	
013344	MUNICIPAL DIVING SERVICES, INC.	04/07/2021	Regular	0.00	10,492.00	63155
2018	Invoice	04/07/2021	TANK MAINTENANCE & REPAIRS: H-1, D3-1, ...	0.00	10,492.00	
000070	ONLINE INFORMATION SERVICES, INC.	04/07/2021	Regular	0.00	368.00	63156
1052615	Invoice	04/07/2021	ID VERIF. SERV. THRU 03/31/21	0.00	368.00	
013004	PAOLO FICARA	04/07/2021	Regular	0.00	500.00	63157
431	Invoice	04/07/2021	PARCEL RENTAL: 0606-321-31	0.00	500.00	
008137	PARKHOUSE TIRE INC	04/07/2021	Regular	0.00	1,618.27	63158
2030199193	Invoice	04/07/2021	VEHICLE MAINTENANCE: V33 & V36	0.00	1,618.27	
008415	PRUDENTIAL OVERALL SUPPLY	04/07/2021	Regular	0.00	177.08	63159
23134616	Invoice	04/07/2021	SHOP EXPENSE	0.00	109.97	
23134617	Invoice	04/07/2021	SHOP EXPENSE	0.00	67.11	
009065	RDO EQUIPMENT COMPANY	04/07/2021	Regular	0.00	3,104.55	63160
E0872835	Invoice	04/07/2021	EXCAVATOR 135G SUPPLIES: E7135	0.00	3,104.55	
000495	ACCOUNTEMPS	04/07/2021	Regular	0.00	4,493.16	63161
57337016	Invoice	04/07/2021	TEMPORARY LABOR	0.00	638.62	
57376301	Invoice	04/07/2021	TEMPORARY LABOR	0.00	1,285.76	
57377343	Invoice	04/07/2021	TEMPORARY LABOR	0.00	641.51	
57417523	Invoice	04/07/2021	TEMPORARY LABOR	0.00	1,285.76	
57428222	Invoice	04/07/2021	TEMPORARY LABOR	0.00	641.51	
009618	SAMS MARKET	04/07/2021	Regular	0.00	652.02	63162
SM040621	Invoice	04/07/2021	SHOP EXPENSE 12/20 - 2/21	0.00	652.02	
013820	SC FUELS	04/07/2021	Regular	0.00	2,957.18	63163
1839960-IN	Invoice	04/07/2021	FUEL FOR VEHICLES	0.00	2,957.18	
VEN01020	SOUTHWEST NETWORKS, INC.	04/07/2021	Regular	0.00	1,569.25	63164

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Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
21-3084	Invoice	04/07/2021	SUPPLEMENTAL IT SERVICES (AMC) - THRU 3...	0.00	831.25	
21-40085C	Invoice	04/07/2021	OFFICE 365 MONTHLY MAINT - MAY 21	0.00	738.00	
000675	AQUA-METRIC SALES COMPANY	04/07/2021	Regular	0.00	2,650.00	63165
INV0081755	Invoice	04/07/2021	ANNUAL AMR SUPPORT 03/30/21 - 03/29/22	0.00	2,650.00	
013921	TIM WOLFE	04/07/2021	Regular	0.00	76.74	63166
TW040621	Invoice	04/07/2021	STANDBY REFUND - 0600-241-12-0-000	0.00	76.74	
013196	TPX COMMUNICATIONS	04/07/2021	Regular	0.00	568.54	63167
141840199-0	Invoice	04/07/2021	TELEPHONE (OFFICE) - APR 21	0.00	568.54	
010850	UNDERGROUND SERVICE ALERT	04/07/2021	Regular	0.00	214.60	63168
320210346	Invoice	04/07/2021	TICKET DELIVERY SERVICE - MAR 21	0.00	214.60	
000327	WATER QUALITY SPECIALISTS	04/07/2021	Regular	0.00	4,495.30	63169
7100	Invoice	04/07/2021	HDMC WWTP: OPERATION/MAINT/ REPAIR -..	0.00	4,495.30	
013888	WIENHOFF DRUG TESTING	04/07/2021	Regular	0.00	345.00	63170
97102	Invoice	04/07/2021	EE TRAINING & DOT COLLECTION MONTHLY ...	0.00	345.00	
000233	NAPA AUTO PARTS	04/07/2021	Regular	0.00	208.17	63171
358288	Invoice	04/07/2021	SHOP EXPENSE/SAFETY EXPENSE/VEHICLE ...	0.00	104.53	
358816	Invoice	04/07/2021	VEHICLE MAINT: V35	0.00	103.64	
013014	KJELL HAGEN	04/07/2021	Regular	0.00	238.14	63187
KH013014	Invoice	03/10/2021	STANDBY REFUND: 0607-171-10-000	0.00	238.14	
000501	ACWA/JPIA	04/21/2021	Regular	0.00	11,424.74	63188
JPIA042021	Invoice	04/21/2021	WORKERS COMP JAN - MAR 21	0.00	11,424.74	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	04/21/2021	Regular	0.00	12,840.46	63189
615219	Invoice	04/21/2021	LEGAL SERVICES THRU 1/31/21	0.00	12,840.46	
000214	BABCOCK LABORATORIES, INC.	04/21/2021	Regular	0.00	312.00	63190
CD10506-2287	Invoice	04/21/2021	HDMC WWTP - SAMPLING	0.00	312.00	
013373	CORE & MAIN LP	04/21/2021	Regular	0.00	12,698.72	63191
N515733	Invoice	04/21/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	2,064.49	
N862225	Invoice	04/21/2021	INVENTORY	0.00	3,395.89	
N939519	Invoice	04/21/2021	INVENTORY	0.00	1,340.75	
N977656	Invoice	04/21/2021	INVENTORY	0.00	5,613.78	
N990155	Invoice	04/21/2021	MAINLINE/LEAK REPAIR SUPPLIES	0.00	283.81	
002565	DUDEK AND ASSOCIATES, INC	04/21/2021	Regular	0.00	6,651.21	63192
202101848	Invoice	04/21/2021	ENG SERV: HDMC WASTEWATER PLANT TH...	0.00	6,651.21	
013781	EISENHOWER OCCUPATIONAL HEALTH SERVICES	04/21/2021	Regular	0.00	155.00	63193
108914	Invoice	04/21/2021	DOT PHYSICAL/DRUG & ALCOHOL TESTING	0.00	155.00	
003025	FEDEX	04/21/2021	Regular	0.00	27.42	63194
7-334-14543	Invoice	04/21/2021	SHIPPING	0.00	27.42	
004720	INLAND WATER WORKS	04/21/2021	Regular	0.00	6,503.07	63195
S1044108.001	Invoice	04/21/2021	WELL 10 REPAIRS	0.00	353.56	
S1044728.001	Invoice	04/21/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	134.69	
S1044741.001	Invoice	04/21/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	6,014.82	
013928	DIRTY BOYS DESIGNZ	04/21/2021	Regular	0.00	425.77	63196
52107	Invoice	04/21/2021	UNIFORMS	0.00	425.77	
009054	KATHLEEN J. RADNICH	04/21/2021	Regular	0.00	829.50	63197
21-0411-1	Invoice	04/21/2021	PUBLIC RELATIONS SERVICES	0.00	829.50	
000134	KENNEDY/JENKS CONSULTANTS, INC.	04/21/2021	Regular	0.00	5,980.00	63198

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Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
146074	Invoice	04/21/2021	2020 URBAN WATER MGMT PLAN UPDATE	0.00	5,980.00	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	04/21/2021	Regular	0.00	5,158.40	63199
37-49-10027	Invoice	04/21/2021	TEMPORARY LABOR	0.00	2,579.20	
37-49-10066	Invoice	04/21/2021	TEMPORARY LABOR	0.00	2,579.20	
013898	MCCI, LLC.	04/21/2021	Regular	0.00	1,548.24	63200
NE1517	Invoice	04/21/2021	LASERFICHE SOFTWARE	0.00	1,548.24	
013344	MUNICIPAL DIVING SERVICES, INC.	04/21/2021	Regular	0.00	700.00	63201
2019	Invoice	04/21/2021	TANK MAINTENANCE & REPAIR: F2, H-1, D2-...	0.00	700.00	
008415	PRUDENTIAL OVERALL SUPPLY	04/21/2021	Regular	0.00	177.08	63202
23140777	Invoice	04/21/2021	SHOP EXPENSE	0.00	109.97	
23140778	Invoice	04/21/2021	SHOP EXPENSE	0.00	67.11	
009065	RDO EQUIPMENT COMPANY	04/21/2021	Regular	0.00	875.21	63203
P5479145	Invoice	04/21/2021	TRACTOR REPAIR: E5410	0.00	670.54	
P5483645	Invoice	04/21/2021	SUPERIOR STREEM BROOM SUPPLIES: E10SB	0.00	204.67	
000495	ACCOUNTTEMPS	04/21/2021	Regular	0.00	3,694.17	63204
57458241	Invoice	04/21/2021	TEMPORARY LABOR	0.00	1,285.76	
57469317	Invoice	04/21/2021	TEMPORARY LABOR	0.00	481.14	
57497773	Invoice	04/21/2021	TEMPORARY LABOR	0.00	641.51	
57498241	Invoice	04/21/2021	TEMPORARY LABOR	0.00	1,285.76	
000091	SAN BERNARDINO COUNTY RECORDER	04/21/2021	Regular	0.00	100.00	63205
SB040821	Invoice	04/21/2021	RELEASE OF LIENS	0.00	100.00	
VEN01440	BUILDERS SUPPLY	04/21/2021	Regular	0.00	19.55	63206
BS041921	Invoice	04/21/2021	VEHICLE MAINT - V27	0.00	19.55	
013833	SERVICEMASTER 360 PREMIER CLEANING	04/21/2021	Regular	0.00	997.65	63207
J82145	Invoice	04/21/2021	JANITORIAL SERVICES - APR 21	0.00	997.65	
VEN01020	SOUTHWEST NETWORKS, INC.	04/21/2021	Regular	0.00	950.96	63208
21-4505	Invoice	04/21/2021	RESTRUCTURING C.S. & LOBBY	0.00	950.96	
013788	STURDIVAN EMERGENCY MANAGEMENT CONSUL	04/21/2021	Regular	0.00	3,174.00	63209
1262	Invoice	04/21/2021	EMERGENCY COMMUNICATOR TOOL - 21/22	0.00	3,174.00	
010690	TYLER TECHNOLOGIES	04/21/2021	Regular	0.00	61.40	63210
025-329307	Invoice	04/21/2021	CALL NOTIFICATION FEES: JAN - MAR	0.00	61.40	
000023	ULTIMATE MOTORS, INC.	04/21/2021	Regular	0.00	1,702.92	63211
40360	Invoice	04/21/2021	VEHICLE REPAIRS: V31	0.00	1,702.92	
013809	WEST COAST CIVIL, INC.	04/21/2021	Regular	0.00	4,330.00	63212
2103-205	Invoice	04/21/2021	ENG: SADDLEBACK MAINLINE REPLACEMENT..	0.00	4,330.00	
000233	NAPA AUTO PARTS	04/21/2021	Regular	0.00	772.55	63213
358915	Invoice	04/21/2021	SHOP EXPENSE	0.00	39.05	
359895	Invoice	04/21/2021	VEHICLE MAINTENANCE: V32 & V33	0.00	40.26	
359897	Invoice	04/21/2021	VEHICLE MAINTENANCE: V33	0.00	38.93	
360118	Invoice	04/21/2021	SHOP EXPENSE	0.00	8.35	
360119	Invoice	04/21/2021	SMALL TOOLS	0.00	61.97	
360188	Invoice	04/21/2021	SCADA EXPENSE	0.00	551.38	
360368	Invoice	04/21/2021	SMALL TOOLS	0.00	32.61	
013919	CW SLURRY SEAL INC	04/21/2021	Regular	0.00	30,060.00	63227
1630	Invoice	04/21/2021	SLURRY: SADDLEBACK MAINLINE REPLACME..	0.00	30,060.00	
000248	PAYCHEX	04/02/2021	Manual	0.00	372.44	901660
347673	Invoice	04/02/2021	PAYROLL PROCESSING FEE	0.00	372.44	
000236	PAYPRO ADMINISTRATORS	04/02/2021	Manual	0.00	12.50	901661

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
PPE 3-26-21	Invoice	04/02/2021	EE FSA DEDUCTIONS 4-2-21	0.00	12.50	
009880	SOUTHERN CALIFORNIA EDISON CO	04/07/2021	Manual	0.00	48.95	901662
SCE0321-1	Invoice	04/07/2021	POWER TO BLDGS & GEN - MAR 21	0.00	48.95	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.	04/07/2021	Manual	0.00	1,612.18	901663
3990561-0305119	Invoice	04/07/2021	EE LIFE INSURANCE - MAR 21	0.00	1,612.18	
008200	PITNEY BOWES INC.	04/07/2021	Manual	0.00	320.21	901664
3104654958	Invoice	04/07/2021	LEASING CHARGES - 1ST QTR 21	0.00	320.21	
001630	AT&T MOBILITY	04/07/2021	Manual	0.00	2,439.30	901665
829480028X0405...	Invoice	04/07/2021	COMMUNICATIONS - MAR 21	0.00	2,439.30	
004110	BURRTEC WASTE & RECYCLING SVCS	04/07/2021	Manual	0.00	914.05	901666
BW033121	Invoice	04/07/2021	TRASH REMOVAL (SHOP) - MAR 21	0.00	459.20	
BW0421	Invoice	04/07/2021	TRASH & RECYCLING (OFFICE) - APR 21	0.00	160.27	
BW0421B	Invoice	04/07/2021	TRASH REMOVAL (SHOP) - APR 21	0.00	294.58	
000510	TIME WARNER CABLE	04/07/2021	Manual	0.00	358.96	901667
0008970032221	Invoice	04/07/2021	CABLE & INTERNET - APR 21	0.00	358.96	
001011	BUSINESS CARD	04/07/2021	Manual	0.00	3,632.87	901668
BA0321	Invoice	04/07/2021	SAFETY SUPPLIES/TELEPHONE & UTILITIES/...	0.00	3,632.87	
001009	BUSINESS CARD	04/07/2021	Manual	0.00	11,533.60	901669
BA0321	Invoice	04/07/2021	BUSINESS EXPENSE/FUEL- VEHICLES/OFFICE ...	0.00	11,533.60	
001013	BUSINESS CARD	04/07/2021	Manual	0.00	188.92	901670
BA0321	Invoice	04/07/2021	PERSONNEL-OTHER	0.00	188.92	
001014	BUSINESS CARD	04/07/2021	Manual	0.00	17.98	901671
BA0321	Invoice	04/07/2021	SUBSCRIPTIONS	0.00	17.98	
001517	CalPERS	04/12/2021	Manual	0.00	12,533.31	901672
PPE 3-26-21	Invoice	04/12/2021	PAY PERIOD ENDING 3/26/21	0.00	12,533.31	
000236	PAYPRO ADMINISTRATORS	04/16/2021	Manual	0.00	12.50	901673
PPE 4-9-21	Invoice	04/16/2021	EE FSA DEDUCTIONS 4-16-21	0.00	12.50	
000248	PAYCHEX	04/16/2021	Manual	0.00	376.75	901674
347892	Invoice	04/16/2021	PAYROLL PROCESSING FEE	0.00	376.75	
VEN01533	PAYMENTUS GROUP INC.	04/19/2021	Manual	0.00	3,796.40	901675
INV-15-111115	Invoice	04/19/2021	CREDIT CARD PROCESSING FEE - MAR 21	0.00	3,796.40	
009878	SOUTHERN CALIFORNIA EDISON	04/20/2021	Manual	0.00	21,760.95	901676
SCE0331	Invoice	04/20/2021	POWER FOR PUMPING - MAR 21	0.00	21,760.95	
000248	PAYCHEX	04/20/2021	Manual	0.00	165.30	901677
1240155	Invoice	04/20/2021	TIME & LABOR ONLINE USAGE FEE	0.00	165.30	
004195	HOME DEPOT CREDIT SERVICES	04/21/2021	Manual	0.00	1,128.53	901678
HD0321	Invoice	04/21/2021	SM TOOLS/SHOP EXPENSE/PUMPING PLANT...	0.00	1,128.53	
013923	U.S. BANK CORPORATE	04/21/2021	Manual	0.00	4,333.91	901679
US0321	Invoice	04/21/2021	DIRECTOR/CAC EDUCATION/SUBSCRIPTION...	0.00	4,333.91	
013924	U.S. BANK CORPORATE	04/21/2021	Manual	0.00	149.00	901680
US0321	Invoice	04/21/2021	EMPLOYEE TRAINING	0.00	149.00	
013925	U.S. BANK CORPORATE	04/21/2021	Manual	0.00	356.18	901681
US0321	Invoice	04/21/2021	OFFICE SUPPLIES	0.00	356.18	
013926	U.S. BANK CORPORATE	04/21/2021	Manual	0.00	185.75	901682
US0321	Invoice	04/21/2021	BUSINESS EXPENSE/SHOP EXPENSE	0.00	185.75	

*Check Report JBWD

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013359	XEROX FINANCIAL SERVICES	04/21/2021	04/21/2021 Manual	0.00	225.12	901683
2550768	Invoice	04/21/2021	SHOP EXPENSE 3/27/21 - 4/26/21	0.00	225.12	
009898	SOCALGAS	04/21/2021	04/21/2021 Manual	0.00	19.34	901684
GAS0421	Invoice	04/21/2021	HEAT FOR SHOP - THRU 4/16/21	0.00	19.34	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.	04/28/2021	04/28/2021 Manual	0.00	1,612.18	901685
3990561-0405095	Invoice	04/28/2021	EE LIFE INSURANCE - APR 21	0.00	1,612.18	
009920	STANDARD INSURANCE CO	04/28/2021	04/28/2021 Manual	0.00	1,347.67	901686
ST0521	Invoice	04/28/2021	EE LIFE INSURANCE - MAY 21	0.00	1,347.67	
013359	XEROX FINANCIAL SERVICES	04/28/2021	04/28/2021 Manual	0.00	532.29	901687
2570755	Invoice	04/28/2021	OFFICE EXPENSE 3/30/21 - 4/29/21	0.00	532.29	
000025	ICMA RC	04/30/2021	04/30/2021 Manual	0.00	6,680.00	901688
ICMARCO421	Invoice	04/30/2021	457 REMITTANCE - APR 21	0.00	6,680.00	
000248	PAYCHEX	04/30/2021	04/30/2021 Manual	0.00	369.33	901689
348152	Invoice	04/30/2021	PAYROLL PROCESSING FEE	0.00	369.33	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	111	69	0.00	332,442.84
Manual Checks	32	30	0.00	77,036.47
Voided Checks	0	1	0.00	-238.14
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	143	100	0.00	409,241.17

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
01-00026-014	ALLSBROOK, WESLEY	4/7/2021	Refund	129.95 Check #: 63172
03-00268-001	MARTINEZ, JOHNATHAN M	4/7/2021	Refund	84.35 Check #: 63173
07-00016-006	ROSE, PATRICK E	4/7/2021	Refund	60.83 Check #: 63174
10-00043-016	LACEY, DEMETRIUS	4/7/2021	Refund	142.04 Check #: 63175
10-00135-008	MOORE, KATHERINE J	4/7/2021	Refund	94.17 Check #: 63176
10-00302-000	KEVIN J BUGGY & LISA K LUNDE	4/7/2021	Refund	3.44 Check #: 63177
13-00152-003	CLARK JR, RONALD L	4/7/2021	Refund	91.04 Check #: 63178
53-00118-013	DAVIS, DUREALE C	4/7/2021	Refund	66.53 Check #: 63179
53-00132-007	LORIMER, JAY R	4/7/2021	Refund	60.77 Check #: 63180
53-00140-008	CEJA, DEBORA	4/7/2021	Refund	39.70 Check #: 63181
62-00248-010	NCEM LLC	4/7/2021	Refund	169.99 Check #: 63182
63-00051-002	FAMILY HEALTH CENTER OF J.T.	4/7/2021	Refund	12.10 Check #: 63183
64-00048-007	STINES, KYLE P	4/7/2021	Refund	59.03 Check #: 63184
65-00112-020	HODGES, JOSHUA J	4/7/2021	Refund	94.53 Check #: 63185
65-00518-004	LAVIN, AUDREY L	4/7/2021	Refund	66.53 Check #: 63186
03-00195-005	INGALLS, VENESSA	4/21/2021	Refund	34.77 Check #: 63214
09-00007-018	KURLANDER, KEITH M	4/21/2021	Refund	43.73 Check #: 63215
11-00119-013	BOLTON, ALEX A	4/21/2021	Refund	225.58 Check #: 63216
12-00360-007	MCNEAL, JACQUELINE SPILLMAN	4/21/2021	Refund	56.94 Check #: 63217
53-00077-012	ANDAZOLA, SILVIA G	4/21/2021	Refund	44.87 Check #: 63218
53-00161-007	NEIBERGER, CHENOA	4/21/2021	Refund	94.80 Check #: 63219
55-00097-012	MOLLING, SHERRY A	4/21/2021	Refund	28.33 Check #: 63220
55-00103-011	ROCHELEAU, DONNA M	4/21/2021	Refund	38.03 Check #: 63221
55-00251-009	TRI VALLEY REALTY	4/21/2021	Refund	173.24 Check #: 63222
55-00300-014	ROADRUNNER REALTY INC	4/21/2021	Refund	252.31 Check #: 63223
64-00048-007	STINES, KYLE P	4/21/2021	Refund	59.03 Check #: 63224
65-00396-000	AZILEE RIGGS TRUST	4/21/2021	Refund	1610.61 Check #: 63225
65-00577-005	QUINN, KATHERINE	4/21/2021	Refund	95.44 Check #: 63226
09-00126-010	FABRICO, ERIN I	4/21/2021	Refund	72.70 Check #: 63228
62-00114-008	TAYLOR, DANITA	4/21/2021	Refund	175.94 Check #: 63229
09-00126-010	FABRICO, ERIN I	4/21/2021	Reverse Refund Check Adjustment	-72.70 VOID REFUND CHECK
62-00114-008	TAYLOR, DANITA	4/21/2021	Reverse Refund Check Adjustment	-175.94 VOID REFUND CHECK
				<u>3,932.68</u>

JOSHUA BASIN WATER
 DISTRICT
 PO BOX 675
 JOSHUA TREE, CA 92252

DIRECTOR PAY
 03/13/2021 - 04/23/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10513	Doolittle, Stacy	03/13/2021	Director Pay Note: 3/12/21 - RULES OF ORDER MADE EASY WEBINAR 1/DIR/504/	1.0000	\$173.63	
		03/17/2021	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		03/25/2021	Director Pay Note: MWA BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		04/07/2021	Director Pay Note: SPECIAL & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
		04/14/2021	Director Pay Note: WATER RESOURCES & OPERATIONS COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		04/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,041.78	\$0.00
Employee Total:					\$1,041.78	

DIRECTOR PAY
03/13/2021 - 04/23/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10511	Floen, Thomas	03/17/2021	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		04/07/2021	Director Pay Note: SPECIAL & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
		04/08/2021	Director Pay Note: MWA BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		04/14/2021	Director Pay Note: FINANCE COMMITTEE, WATER RESOURCES & OPERATIONS COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		04/20/2021	Director Pay Note: JPIA SEXUAL HARASSMENT TRAINING 1/DIR/504/	1.0000	\$173.63	
		04/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,041.78	\$0.00
Employee Total:					\$1,041.78	

DIRECTOR PAY
03/13/2021 - 04/23/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10512	Jarlsberg, Jane	03/17/2021	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		04/07/2021	Director Pay Note: LPIC, SPECIAL & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
		04/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		04/22/2021	Director Pay Note: MOJAVE WATER AGENCY BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10505	Reynolds, Michael	03/17/2021	Director Pay Note: JBWD BOARD MEETING & LAFCO - UNPAID DUE TO UNATTENDED 2/28/21 MWA MEETING BEING PAID 1/DIR/504/	0.0000		
		04/07/2021	Director Pay Note: SPECIAL & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
		04/20/2021	Director Pay Note: JPIA SEXUAL HARASSMENT TRAINING 1/DIR/504/	1.0000	\$173.63	
		04/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

DIRECTOR PAY
03/13/2021 - 04/23/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
10509	Unger, Rebecca	03/17/2021	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63		
		04/07/2021	Director Pay Note: LPIC, SPECIAL & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63		
		04/14/2021	Director Pay Note: FINANCE COMMITTEE 1/DIR/504/	1.0000	\$173.63		
		04/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63		
					Totals:	\$694.52	\$0.00
					Employee Total:	\$694.52	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	Grand Totals:	\$3,993.49	\$0.00
Director Pay	23.0000	\$3,993.49		Grand Total:	\$3,993.49	

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

Finance Committee

DATE: June 9, 2021

REPORT TO: Finance Committee
PREPARED BY: Anne Roman, Director of Finance
TOPIC: 20/21 MID-YEAR REVIEW AND 21/22 BUDGET DISCUSSION
RECOMMENDATION: Review and discuss budget and refer to 6/16/21 Board of Directors meeting for approval.

ANALYSIS: This budget was discussed at the 5/11/21 Special Finance Committee, the 5/19/21 Board meeting, and the 5/27/21 Special Board meeting.

REVENUES:

Current Statistics for 20/21:

- More than a year into COVID 19 and the moratorium on water shutoffs, we continue to be faced with collection uncertainties. With unprecedented slow collections, I have again, like last year, included certain revenue decreases (via revenue contra accounts) to help account for continued slow collections. For revenues, contra accounts act as a decrease.
- Fiscal year-to-date actual METERED WATER SALES revenues are up nearly 31% over last year as of the 05/31/21 billing.
- However, collections are down significantly, as evidenced by increased Accounts Receivable (A/R) balances in the A/R WATER SALES and related accounts (not a budget account). Year-to-date actual A/R balances are \$142,977 (37%) more than last year. **Non-payment/Decreased Collections = Increased A/R**

20/21 Mid-Year Revenue Budget:

- | | |
|--|--|
| <ul style="list-style-type: none">• The BASIC FEES revenues are decreased from \$2,086,000 to \$2,061,000 based on the year-to-date actual trend vs. the rate study's projection. This decrease was made directly to the revenue account (not to a revenue contra account) since it is <i>unrelated to COVID slow collections</i>. This results in a decrease to revenue.• The METERED WATER SALES net revenues are decreased by increasing the WATER CASHFLOW CONTRA account from \$155,950 (5%) to \$187,140 (6%) based on increased A/R balances. This results in a decrease to revenue.• The \$118k credit balance in the STANDBY CASHFLOW CONTRA account was eliminated since property tax collections are tracking well, likely due to heavy property market activity. This results in increase to revenue. | <p>Revenue decrease of \$25,000, not COVID-related.</p> <p>Revenue decrease of \$31,190</p> <p>Revenue increase of \$118,000</p> |
|--|--|

* * *

21/22 Revenue Budget:

- | | |
|---|-------------------|
| <ul style="list-style-type: none">• The BASIC FEE is budgeted in accordance with the rate study. No change to revenue from projection in rate study. | <p>\$0 Change</p> |
|---|-------------------|

- The METERED WATER SALES net revenue has been decreased by including a budget of \$205,620 (6% of METERED WATER SALES) in the WATER CASHFLOW CONTRA account. **This results in a decrease to revenue.**
- The STANDBY REVENUE – CURRENT net revenue has been reduced by including a budget of \$119,130 (10% of the METERED WATER SALES revenue account) in the STANDBY CASHFLOW CONTRA account. This projection is based on the future uncertainty related to the property market. **This results in a decrease to revenue.**
- **Total 21/22 net decrease to revenues related to COVID slow collections: \$324,750.**
- At this time, it appears unlikely that we will receive pass-through Federal assistance from the American Rescue Plan Act since water revenues are specifically excluded. Other types of assistance, such as infrastructure funds, may be available.

Revenue decrease of \$205,620

Revenue decrease of \$119,130

NET DECREASE TO REVENUES \$324,750 DUE TO COVID.

EXPENSES:

Below is some 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 supplement the Geoviewer maintenance fees (operating) costs.
- The \$155k debt service payment for the Morongo Basin Pipeline is eliminated in 20/21 and deferred to 21/22 at a lower amount.

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
- **Included:** 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.
- **Included:** The Meter Replacement program continues with a budget of \$300k for 21/22. This is eligible for reimbursement by the Meter Replacement Reserve. We anticipate this program will be overfunded by about \$577k in the rate study compared with the inception-to-date actual project figures. Upon project completion or upon revision of the Reserve Policy, the use of any excess funds will be determined by the Board.
- **Included:** The estimated final Morongo Basin Pipeline debt payment of \$132,410. 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.

- **Included:** An accelerated payment of CalPERS unfunded liability at 15 Year Amortization level (“additional discretionary employer contributions”) for an increased expense of \$26k. If we can maintain this level of accelerated payment for 15 years, we can save up to \$140,000.
- **NOT included:** Any early payoff set-aside 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 of these departments.
- 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 3 of 4 department staff.

20/21 Adjustments & Amendments to Capital Budget:

- 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.

21/22 Capital Expenses

- The 21/22 budget includes \$1,987,607 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 reserve-reimbursable 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.
- Wastewater Treatment and Collection services are addressed with a Master Design Plan, totaling \$300,000 including a 20% contingency. This project is eligible for reimbursement from the Wastewater Capacity Reserve upon completion.
- Geoviewer “Plant Check” module and additional work for \$30k.
- Paylocity Payroll and HR implementation to replace Paychex for \$11k. Annual operating costs are comparable.
- 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 (and \$500k in Meter Replacement – operations).
- The Well 14 4-Log split between fiscal years is still under discussion and will be reflected in final figures brought for approval.

NOT REFLECTED:

- No Chromium 6 revenue or expenses are included.
- 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 as of 05/21).
- Recent discussions regarding the District’s administration building’s history, overall condition, efficiency, and space needs for the next 40+ years have been discussed by staff following an initial plan review by the County that requested additional information and design for the Customer Service remodel permit. Staff will discuss the \$108,042 proposed for building updates and the remodel of the Customer Service lobby and offices proposed for the 2021/22 budget weighed against other upcoming building expenditures and the current needs of the District in detail during the Committee Meeting. The information gained from this discussion will be used to revise the 2021/22 Customer Service Remodel and other

building improvement budgetary items proposed for final approval during the June 16, 2021 regular meeting of the Board of Directors.

GLOSSARY:

Cash flow – “...net amount of cash and cash equivalents being transferred” (source: Investopedia); This is the movement of cash, NOT an expense. In our context, exemplifies the flow of cash into (replenishment) and out of (use) of reserve funds.

Contra account – “...used in a general ledger to reduce the value of a related account when the two are netted together” (source: Investopedia). It is the opposite of the accounts natural balance.

Drawdown – decrease to the balance of a cash account (i.e. LAIF).

Set-aside – “something...that is set aside for a specified purpose” (source: Merriam-Webster). In our context, 1) an effort to save for early loan payoff or 2) the funding of reserves.

**STRATEGIC PLAN
ITEM:**

2.2 Develop an annual budget for Board approval.

FISCAL IMPACT:

The attached proposed 2021/22 budget includes a \$650,595 operating reserve deficit/drawdown versus a \$174k rate study intentional drawdown. This includes a \$324k revenue decrease made for anticipated slow collections (potentially partially recoverable when water terminations resume or via federal funding through ARPA, if that becomes available). It also includes about \$160k in salary and benefits overlap costs for succession planning.

\$650,595
21/22
Operating
budget deficit/
drawdown

Capital expenditures for 2021/22 total \$1,987,607. As proposed, the District would experience a net drawdown to reserves of \$2,251,715 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.

\$1,987,607
21/22 Capital
budget

\$2,251,715
TWO YEAR
TOTAL
DRAWDOWN
ON
RESERVES

JBWD PROPOSED BUDGET

Prepared 05/30/2021

SUMMARY

OPERATING BUDGET

REVENUES

	PROPOSED	
	2020-2021	2021-2022
	Mid-Year Budget	Original Budget
39 - ** OPERATING REVENUES **	5,575,360	6,141,655
40 - ** NON-OPERATING REVENUES **	2,234,580	2,146,016
TOTAL OPERATING (NON-CAPITAL) REVENUES	7,809,940.16	8,287,670.60

PROJECTED RESERVE BALANCE

11,268,749.00

BEG BAL @ 07/01/2020

EXPENSES

01 - ** PRODUCTION **	1,747,534	1,839,682
02 - ** DISTRIBUTION **	882,204	1,031,895
03 - ** CUSTOMER SERVICE **	1,164,466	1,013,227
04 - ** ADMINISTRATION **	1,074,775	1,224,078
05 - ** DEVELOPMENT & ENGINEERING **	35,000	55,000
06 - ** FINANCE **	597,496	750,787
07 - ** HUMAN RESOURCES **	233,516	200,125
09 - ** BONDS, LOANS & STANDBY **	582,647	693,475
12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	241,025	247,996
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	130,000	132,000
TOTAL OPERATING EXPENSES	6,688,663.80	7,188,265.27

NET REVENUE before FUNDING RESERVES

1,121,276 **1,099,405**

^ NET REVENUE ^

FUNDING OF RESERVES from OPERATING BUDGET

42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **	1,750,000	1,750,000
(DEFICIT/DRAWDOWN) after FUNDING RESERVES & before CAPITAL EXPENSES	(628,724)	(650,595)

^ RESERVE DRAWDOWN ^

CAPITAL BUDGET

REVENUES

41 - ** CAPITAL REVENUE **	Grant	41,165
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EXPENSES

70 - ** CAPITAL - OPERATIONS **	797,746	670,700
74 - ** CAPITAL - ADMINISTRATION **	289,000	516,907
80 - ** CAPITAL - CIRP TOP PRIORITIES **	750,000	800,000
TOTAL CAPITAL EXPENSES	1,836,746	1,987,607
(DEFICIT/DRAWDOWN) after CAPITAL EXPENSES	(1,795,581)	(1,987,607)
(DEFICIT/DRAWDOWN) - COMBINED OPERATING & CAPITAL	(2,424,304)	(2,638,202)

CASH FLOW EFFECT ON OPERATING AND CAPITAL RESERVES

(DEFICIT/DRAWDOWN) - COMBINED OPERATING & CAPITAL from ABOVE	(2,424,304)	(2,638,202)
CASH FLOW FROM USE OF METER REPL. RESERVE	(389,209)	(300,000)
ANNUAL REPLENISHMENT OF RESERVES from ABOVE	1,750,000	1,750,000
(DEFICIT/DRAWDOWN) IN EXCESS OF RATE STUDY FUNDING	(1,063,513)	(1,188,202)

9,017,033.83

END BAL @ 06/30/2022
PROJECTED RESERVE

JBWD PROPOSED BUDGET

Prepared 05/30/2021

PROPOSED RESERVE USE & BALANCE PROJECTIONS

	TOTAL <i>incl Loan</i>	BUILDING	STUDIES	EQUIP & TECH	METER REPL*	CAPITAL	EMERGENCY	CASH FLOW	OPERATING	RESTRICTED	LOAN
20/21 MID-YEAR											
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	1,686,373	2,728,864	693,795
OPERATING (DEFICIT/DRAWDOWN)	(628,724)										
FUNDING FROM RATE STUDY	1,750,000							1,750,000			
ALLOCATION OF FUNDING FROM RATE STUDY	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000)	-	-	-
PROJECTED OPERATING & CAPITAL USE	(2,184,790)		(95,000)	(5,000)	(389,209)	(901,690)	(100,096)				(693,795)
21/22											
OPERATING (DEFICIT/DRAWDOWN)	(650,595)										
FUNDING FROM RATE STUDY	1,750,000							1,750,000			
ALLOCATION OF FUNDING FROM RATE STUDY	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000)			
PROJECTED OPERATING & CAPITAL USE	(2,287,607)			(350,700)	(300,000)	(1,336,907)				(300,000)	
PROJECTED ENDING RESERVES @ 06/30/22	9,017,033	96,441	66,306	177,822	1,045,722	1,481,476	1,899,904	1,413,444	1,686,373	2,428,864	-
OPERATING (DEFICIT/DRAWDOWN) THROUGH 06/30/22	(1,279,318)										
PROJECT (DEFICIT/DRAWDOWN) THROUGH 06/30/22	(4,472,397)										
RESERVE REPLENISHMENT	3,500,000										
NET DRAWDOWN ON RESERVES	(2,251,715)										
					*OPERATING						

JBWD PROPOSED BUDGET

Prepared 05/30/2021

OPERATING BUDGET

PROPOSED	
2020-2021	2021-2022
Mid-Year Budget	Original Budget

REVENUES

Program: 39 - ** OPERATING REVENUES **

01-39-41010-FI	METERED WATER SALES	3,119,000	3,427,000
01-39-41011-FI	(WATER CASHFLOW CONTRA)	(187,140)	(205,620)
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	(11,500)	(7,725)
01-39-41015-FI	BASIC FEES	2,061,000	2,290,000
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	369,000	410,000
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	25,000	28,000
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000	200,000
	TOTAL OPERATING REVENUES	5,575,360	6,141,655

Program: 40 - ** NON-OPERATING REVENUES **

01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	130,000	132,000
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	29,250	29,700
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,183,822	1,191,301
01-40-42110-FI	(STANDBY CASHFLOW CONTRA)	-	(119,130)
01-40-43000-FI	PROPERTY TAX REVENUE	455,000	535,012
01-40-43020-FI	ASSESSMENT REVENUE - CMM	257,488	242,133
01-40-46100-FI	GRANT REVENUE - FEDERAL	31,020	-
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000	20,000
01-40-47002-FI	INTEREST REVENUE	128,000	115,000
	TOTAL NON-OPERATING REVENUES	2,234,580	2,146,016
	TOTAL OPERATING (NON-CAPITAL) REVENUES	7,809,940	8,287,671

JBWD PROPOSED BUDGET

Prepared 05/30/2021

OPERATING BUDGET

PROPOSED	
2020-2021	2021-2022
Mid-Year Budget	Original Budget

EXPENSES BY DEPARTMENT

Program: 01 - ** PRODUCTION **

01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	379,886	389,552
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	6,000	7,000
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	7,500	10,000
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	500,000	571,000
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	40,000	10,000
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000	5,000
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500	3,500
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000	35,000
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	100,000	30,000
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MAINTENANCE	25,000	25,000
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000	20,000
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	300,000	325,000
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000	5,000
01-01-5-01-07002-GM	RIGHT OF WAY	16,870	16,870
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	216,330	279,044
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	87,449	107,716
	TOTAL PRODUCTION	1,747,534	1,839,682

Program: 02 - ** DISTRIBUTION **

01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	373,115	448,895
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	10,000	12,500
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	40,000	45,000
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	55,000	60,000
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	10,000	15,000
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	2,000	5,000
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	264,404	321,392
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	127,686	124,107
	TOTAL DISTRIBUTION	882,204	1,031,895

Program: 03 - ** CUSTOMER SERVICE **

01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	119,149	51,763
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	152,665	237,173
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	407,685	300,000
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000	5,000
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	6,650	6,650
01-03-5-03-07010-DOF	BAD DEBT	30,000	40,000
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	56,800	60,000
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	252,386	201,756
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	23,342	14,330
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	110,789	96,556
	TOTAL CUSTOMER SERVICE	1,164,466	1,013,227

Program: 04 - ** ADMINISTRATION **

01-04-5-04-01108-FI	ADMINISTRATION SALARY	344,676	340,498
01-04-5-04-01115-FI	SAFETY SALARY	7,041	-
01-04-5-04-01121-FI	DIRECTORS SALARY	32,642	31,253
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	20,000	25,000
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000	5,000
01-04-5-04-07008-EXA	BUSINESS EXPENSE	10,000	6,000
01-04-5-04-07014-GM	PUBLIC INFORMATION	64,967	66,702
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	44,482	49,291
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000	15,000
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	60,000	55,000
01-04-5-04-07218-HR	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,825	23,825
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	15,000	55,000
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	95,000	114,000
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	196,139	276,146
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	141,003	161,363
	TOTAL ADMINISTRATION	1,074,775	1,224,078

JBWD PROPOSED BUDGET

Prepared 05/30/2021

OPERATING BUDGET

PROPOSED	
2020-2021	2021-2022
Mid-Year Budget	Original Budget

Program: 05 - ** DEVELOPMENT & ENGINEERING **

01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	5,000	-
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	15,000	40,000
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	15,000	15,000
TOTAL DEVELOPMENT & ENGINEERING		35,000	55,000

Program: 06 - ** FINANCE **

01-06-5-06-01101-FI	FINANCE SALARY	238,551	325,649
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	24,915	25,360
01-06-5-06-07001-DOF	FINANCE - OTHER	24,101	30,065
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	164,892	233,154
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	145,037	136,559
TOTAL FINANCE		597,496	750,787

Program: 07 - ** HUMAN RESOURCES **

01-07-5-07-01102-FI	PERSONNEL SALARY	86,082	39,761
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	2,500	2,500
01-07-5-07-01215-HR	EMPLOYEE TRAINING	5,000	30,000
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	10,000	10,000
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	10,000	16,000
01-07-5-07-01910-HR	LABOR LEGAL FEES	40,000	40,000
01-07-5-07-01915-HR	PERSONNEL - OTHER	20,000	10,000
01-07-5-07-01920-HR	AWARDS GIFTS	2,500	2,500
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	31,248	31,076
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	26,186	18,287
TOTAL HUMAN RESOURCES		233,516	200,125

Program: 09 - ** BONDS, LOANS & STANDBY **

01-09-5-09-08115-FI	CMM PRINCIPLE	121,000	127,000
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	-	132,410
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	157,858	170,247
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	120,713	115,133
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	110,033	97,644
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,200	1,400
01-09-5-09-08325-FI	ADMINISTRATION - CMM	11,844	11,642
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	60,000	38,000
TOTAL BONDS, LOANS & STANDBY		582,647	693,475

Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)

01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	30,736	52,836
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	346,831	373,831
01-12-5-12-02213-JC	CIRP: SMALL TOOLS/MISC. EXP.	15,000	15,000
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	240,367	267,612
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	85,920	103,347
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	(284,068)	(323,831) ALLOC TO CAPITAL
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	(193,761)	(240,799) ALLOC TO CAPITAL
TOTAL CIRP		241,025	247,996

Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **

01-20-5-20-03101-DWR	HDMC: OTHER	40,000	40,000
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	80,000	80,000
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,000	12,000
TOTAL HDMC TREATMENT PLANT (Reimbursable)		130,000	132,000

JBWD PROPOSED BUDGET

Prepared 05/30/2021

OPERATING BUDGET

PROPOSED	
2020-2021	2021-2022
Mid-Year Budget	Original Budget

EXPENSES FOR SHARED DEPTS / ALLOCATED TO MAIN DEPARTMENTS

Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **

01-51-5-51-01211-FI	COMPENSATED LEAVE	264,648	308,493
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	545,665	643,464
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	16,300	19,024
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	42,588	62,516
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	228,197	311,873
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,573	41,354
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,525	3,524
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	27,000	27,000
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	8,000	8,000
01-51-5-51-01305-FI	PAYROLL TAXES	179,269	184,933
01-51-5-51-98000 -FI	ALLOCATED EXPENSES - BENEFITS	<u>(1,365,765)</u>	<u>(1,610,181)</u> ALLOC TO DEPTS
	UNALLOCATED BENEFIT SHARED ACCOUNTS	-	-

Program: 52 - ** FIELD ALLOCATED TO DEPTS **

01-52-5-52-01240-D/P	UNIFORMS (FIELD)	10,500	11,500
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,000	15,000
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	27,680	20,000
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & REPAIR	5,500	-
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	1,000	1,000
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	25,000	30,000
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & COMP. EQUIP	93,716	138,000
01-52-5-52-05005-D/P	FUEL-VEHICLES	55,000	60,000
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	15,000	20,000
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	26,000	29,000
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	50,000	25,000
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	<u>(324,396)</u>	<u>(349,500)</u> ALLOC TO DEPTS
	UNALLOCATED FIELD SHARED ACCOUNTS	-	-

Program: 53 - ** OFFICE ALLOCATED TO DEPTS **

01-53-5-53-01405-HR	TEMPORARY LABOR FEES	102,100	30,000
01-53-5-53-02105-EXA	OFFICE SUPPLIES	43,000	35,000
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	15,000	26,000
01-53-5-53-02110-EXA	POSTAGE	33,500	33,500
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	44,680	47,265
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE & SUPPORT	111,235	164,000
01-53-5-53-05010-DOF	AUTO EXPENSE - OFFICE	5,500	6,000
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	68,000	71,000
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	<u>(423,015)</u>	<u>(412,765)</u> ALLOC TO DEPTS
	UNALLOCATED OFFICE SHARED ACCOUNTS	-	-

TOTAL OPERATING EXPENSES	<u>6,688,664</u>	<u>7,188,265</u>
NET REVENUE before FUNDING RESERVES	<u>1,121,276</u>	<u>1,099,405</u>
	^ NET REVENUE ^	

JBWD PROPOSED BUDGET

Prepared 05/30/2021

OPERATING BUDGET

PROPOSED	
2020-2021	2021-2022
Mid-Year Budget	Original Budget

FUNDING OF RESERVES from OPERATING BUDGET

Rate Study Net Operating Revenues are designated to fund these reserve funds

Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **

01-42-5-99-00010-FI	BUILDING RES (OP Funded)	30,000	30,000
01-42-5-99-00100-FI	EQUIP&TECH RES (OP Funded)	170,000	170,000
01-42-5-99-00150-FI	METER REPL RES (OP Funded)	500,000	500,000
01-42-5-99-00250-FI	STUDIES/REPORTS RES (OP Funded)	50,000	50,000
01-42-5-99-00300-FI	CAPTIAL RES (OP Funded)	1,000,000	1,000,000
	TOTAL RESERVE SET-ASIDE (DRAWDOWN) - OP	1,750,000	1,750,000
	(DEFICIT/DRAWDOWN) after FUNDING RESERVES	(628,724)	(650,595)
		<i>^ RESERVE DRAWDOWN ^</i>	

CASH FLOW FROM USE OF METER REPL. RESERVE

Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **

01-42-5-99-00152-FI	METER REPL RES (OP Used)	(389,209)	(300,000)
	AVAILABLE FROM OPERATING RESERVE REIMBURSEMENT	(389,209)	(300,000)

JBWD PROPOSED BUDGET

Prepared 05/30/2021

CAPITAL BUDGET

REVENUES

Program: 41 - ** CAPITAL REVENUE **

01-41-46110-FI GRANT REVENUE - STATE

TOTAL CAPITAL REVENUES

PROPOSED		2021-2022
2020-2021		Original Budget
Mid-Year Budget		
	41,165	-
	41,165	-

EXPENSES

Program: 70 - ** CAPITAL - OPERATIONS **

01-70-7-70-19209-RL CP#A19209: WELL 14 - 4 LOG TREATMENT
 01-70-7-70-20005-JC CP #A20005: SCADA (PH 4)
 01-70-7-70-20011-GM CP #A20011: GEOVIEWER UPGRADES
 01-70-7-70-20013-JC CP#A20013: WELL 10 EMERGENCY REHAB
 01-70-7-70-21205-JC CP# A21205: AUTO LIFT FOR SHOP
 01-70-7-70-21206-JC CP #A21206: 410L JOHN DEERE BACKHOE (c&m)
 01-70-7-70-21207-JC CP #A21207: WACHS VALVE TURN MACH W/ PWR PCK PMPS
 01-70-7-70-21208-JC CP #A21208: D-1-1 BOOSTER STATION DESIGN
 01-70-7-70-21209-D/P CP #A21209: TOYOTA TUNDA CREW CAB (REPL #V__)
 01-70-7-70-21210-JC CP #A21210: TOYOTA TUNDA CREW CAB (REPL #V__)
 01-70-7-70-21211-JC CP #A21211 SODIUM HYPOCHL GEN (WELL 10)

TOTAL CAPITAL - OPERATIONS

Reserve Elig.		Reserve Elig.	
Capital	650,000		-
Eq&Tch	5,000	Eq&Tch	40,000
Capital	42,650	Capital	20,000
Emrg Capital	100,096		-
	-	Capital	30,000
	-	Eq&Tch	129,000
	-	Eq&Tch	89,700
	-	Capital	150,000
	-	Eq&Tch	46,000
	-	Eq&Tch	46,000
	-	Capital	120,000
	797,746		670,700

Program: 74 - ** CAPITAL - ADMINISTRATION **

01-74-7-70-19215-GM TOTAL NON-OPERATING REVENUES
 01-74-7-70-20002-HR CP #A20002: LASERFICHE SOFTWARE
 01-74-7-70-20003-EXA CP #A20003 1) RESTRUC C.S./LOBBY & 2) FRONT DOORS
 01-74-7-70-20008-GM CP #A20008: URBAN WATER MANAGEMENT PLAN
 01-74-7-70-20012-GM CP #A20012: LAND ACQ: CHOLLITA RD
 01-74-7-70-21201-DOF CP #A21201: 2022 RATE & FEE STUDY
 01-74-7-70-21202-EXA CP #A21202: REMODEL LADIES RESTROOM
 01-74-7-70-21203-EXA CP #A21203: OFFICE FENCING
 01-74-7-70-21204-EXA CP #A21204: OFFICE KEYLESS ENTRY
 01-74-7-70-21212-GM CP #A21212: WASTEWATER MASTER PLAN/PRELIM DESIGN
 01-74-7-70-21213-HR CP #A21213: PAYLOCITY PAYROLL IMPLEMENTATION
 01-74-7-70-21214-GM CP #A21214: GEOVIEWER PLANT CHECK MODULE
 01-74-7-70-72007-GM CP #A20007: AWIA COMPLIANCE PLAN
 01-74-7-70-74013-EXA CP#A16003: CODIFICATION OF RECORDS
 01-74-7-70-74020-DOF CP#A19020: COST ALLOCATION AUDIT

TOTAL CAPITAL - ADMINISTRATION

	-	Capital	15,000
Capital	50,000		-
Capital	18,000	Capital	82,000
St&Rpt	95,000		-
Capital	88,000		-
	-	Capital	30,000
	-	Capital	6,357
	-	Capital	8,135
	-	Capital	11,550
	-	WW Capacity	300,000
	-	Capital	11,000
	-	Capital	30,000
Capital	38,000		-
	-	Capital	11,865
	-	Capital	11,000
	289,000		516,907

Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **

01-80-7-70-72012-CRP CP#A18005: TILFORD PIPELINE INSTALL
 01-80-7-70-72014-CRP CP#A18016: SADDLEBACK-23,370LF MAIN REPL (Install)

TOTAL CAPITAL - CIP TOP PRIORITIES

TOTAL CAPITAL EXPENSES before RESERVE USAGE

(DEFICIT/DRAWDOWN) - CAPITAL

Loan/Capital	200,000	Capital	800,000
Loan/Capital	550,000		-
	750,000		800,000
	1,836,746		1,987,607
	(1,795,581)		(1,987,607)

CASH FLOW FROM USE OF LOAN/CAPITAL RESERVES

Program: 41 - ** CAPITAL REVENUE **

01-41-46410-FI (CIRP) MUNICIPAL FINANCE LOAN

Reserve Source		Reserve Source	
Loan	(693,795)		-
	-		-
Emrg Capital	(100,096)		-
Eq&Tch	(5,000)	Eq&Tch	(350,700)
St&Rpt	(95,000)		-
Capital	(942,855)	Capital	(1,336,907)
	-	WW Capacity	(300,000)
	(1,836,746)		(1,987,607)

Program: 45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP **

01-45-5-99-00012-FIC BUILDING RES (Used)
 01-45-5-99-00111-FI EMERG RESER (Used)
 01-45-5-99-00112-FIC EQUIP&TECH RES (Used)
 01-45-5-99-00251-FIC STUDIES/REPORTS RES (Used)
 01-45-5-99-00305-FIC CAPITAL RES (Used)
 01-45-5-99-00999-FIC WASTEWATER CAPACITY RESERVE (Used)

AVAILABLE FROM LOAN/CAPITAL RESERVE REIMBURSEMENTS

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



2020 - 2021 Original PAYROLL BUDGET						
# Operations	# Administration	# Board	Description	Salaries	Benefits	
Unfiled			PRODUCTION (4 positions)			
1.00			AGM-Operations Water Production Supervisor			
2.00			Water Production Operator II			
1.00			Water Quality Specialist			
Unfiled			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			
Unfiled	Unfiled		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, Callback >	\$ 2,048,281	\$ 856,532	
COMBINED PERCENTAGE OF REVENUE					38%	
POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / ORG. ASSESS. / METER REPL.						
Unfiled	Unfiled		ORGANIZATIONAL ASSESSMENT (1 Position) (SUPPLEMENTAL)			
1.00			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			
			TOTAL (6)	\$314,803	\$193,761	
18.25	9.50	5.00	TOTAL (32.75)			
			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
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Water Production Supervisor		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Quality Specialist		
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
			Water-Distribution Supervisor		
1.00			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 (3.09 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		
			Public Information Associate (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		
12.17	10.25	5.00	TOTAL (27.42)	\$ 2,173,038	\$ 1,016,196
				COMBINED PERCENTAGE OF REVENUE 38%	
POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.					
			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			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 (5.33)	\$435,338	\$230,709
17.50	10.25	5.00	TOTAL (32.75)	\$2,608,376	\$1,246,905
				COMBINED PERCENTAGE OF REVENUE 47%	