

2023/2024 BUDGET

And 2022/2023 Revised

Joshua Basin Water District

Fiscal year ending June 30, 2024

Approved June 7, 2023



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June 25, 2023

Dear Board of Directors and Citizens of the Joshua Basin Water District:

On behalf of Joshua Basin Water District and its staff, I am pleased to present the Budget for Fiscal Year 23/24. This Budget has been prepared to meet the District's many challenges, including increasing water production costs, water quality, water supply and conservation, capital replacement, and unfunded mandates. The Budget reflects the District's dedication to provide appropriate levels of service with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost-effective and in support of the District's Mission Statement:

To provide, protect, and maintain Joshua Tree's water – our vital community resource.

The District has achieved many milestones in the past year. Some of our most notable accomplishments include:

- Administration Building Renovation - The District completed the interior renovation of the administration building. During this process, the District has made modifications that maximized the space in the small building, providing additional and more efficient working space. In addition, the Customer Service lobby was modified to make it safer and more accessible by installing automatic lobby doors.
- Commitment to Service - The District continued to face challenges resulting from the impacts COVID-19 had on the economy, including supply and labor availability to meet the demands of providing services. The District managed to sustain appropriate service levels despite these impacts. An important factor in this successful effort is the completion of a Rate Study, which enabled the District to adopt necessary water rate levels to sustain services.
- Community Outreach Efforts – The District continues to reach out at a weekly farmers market, monthly newsletter, conservation garden, and offers many classes to promote understanding and cooperation.
- Meter Replacement - Continuation of the District's meter replacement program even while experiencing supply chain issues. This program ensures that infrastructure remains operable, usage is fairly metered, and revenues are appropriately billed.
- Capital Replacement Improvement Program (CIRP) – The District is dedicated to its CIRP program with continuous infrastructure replacement, even while experiencing staffing and supply shortages. Since the 2018 program inception, the District has replaced approximately thirteen miles of pipeline.

- Improved Customer Service Offerings – The District continues to work with staff to develop more positive customer service experiences, including newer electronic self-service options such as online forms and applications via the District's website. Additionally, the District has increased its in-house low-income assistance offerings and partnered with San Bernardino County, who oversees the new federal Low Income Household Water Assistance Program (LIHWAP). LIWAP provides financial assistance to low-income Californians to help manage their residential water utility costs. Congress established the program in December 2020; this federally funded program helps low-income households pay down their residential water or wastewater bills. This program may help alleviate some measure of bad debt that would be otherwise borne by all ratepayers.
- Completion of Major Mandated Reports – The District completed and successfully submitted many regulatory reports, most notably including the 2020 Urban Water Management Plan and Water Shortage Contingency Plan, Water Loss Reports, and the newest requirement, the Annual Water Shortage Assessment.
- Successful Recruitment Efforts – The District hired several qualified applicants successfully while facing the most challenging recruitment years.

Upcoming/Ongoing Challenges Facing the District in 2023/2024

The District's most significant issues in 2023/2024 continue to be unfunded mandates.

Some of these unfunded mandates include:

- The Chromium-6 regulations that were rescinded, pending further investigation by the Department of Water Resources, have been moving forward and will receive a final determination in the coming months.
- Lead and Copper Rule Revisions – By October 2024, all water systems must prepare an inventory of service lines connected to its distribution system, whether or not they are owned or controlled by the water system. The inventory will identify service lines made of lead or unknown material. All water systems will be responsible for creating a funding strategy for this program and a lead service line replacement plan to replace lines exceeding the EPA's thresholds.
- Impacts of State-Mandated Water Conservation – While California experienced a fantastic wet winter season that increased available water supplies for purchase, the District understands and agrees that water conservation is imperative, especially in the desert. However, the state mandates come with increased expenses, while the conservation measures result in reduced water revenues. The District is also updating its water banking agreement with Mojave Water Agency with the goal of taking advantage of additional water supplies while available.
- Electrification of Fleet Vehicles – Recently, California Air Resources Board (CARB) approved its Advanced Clean Fleet (ACF) regulation which will require local government medium and heavy-duty fleets to begin the transition to zero-emission vehicles (ZEVs) as soon as January 1, 2024. This creates an enormous challenge regarding forced untenable timelines, costs, infrastructure installation, and emergency response concerns. This budget includes four replacement vehicles to modernize the existing fleet while these future requirements evolve.

Other challenges (not mandated) include:

- Aging Infrastructure – The District currently has a Capital Improvement Program (CIRP) and Department dedicated to replacing the District's aging infrastructure. It is imperative that the District continues its efforts to replace and maintain our infrastructure to ensure the delivery of safe water to our customers.
- Inflation and Increased Costs – Economic impacts resulting from the increased cost of goods and services have been staggering over the past few years and continue to influence District resources. The District continues to address these challenges with resourcefulness while meeting the community's needs to provide safe, clean water and continue to operate and maintain District facilities. The District is also exploring ways to help ratepayers more easily manage their water usage costs through Advanced Metering Infrastructure (AMI), which would provide real-time usage data.
- Supply Chain Issues – Many suppliers have struggled with supply chain issues. The District has had a challenging time obtaining vehicles scheduled for fleet vehicle replacement, obtaining meters for our meter replacement project, and procuring fire hydrants and pipes for our CIRP program, to name a few.
- High Costs of Local Housing – As the costs to live locally have increased, the District has found recruitment more challenging, especially for entry to mid-level positions. While there are various reasons behind this concern, we suspect one of the reasons is the high costs or limited housing options in our area.
- Development – New development has not slowed as expected, bringing additional workloads and higher demand for water and services. The District has reviewed and adjusted major related charges with a Water Capacity Study to help ensure that Development continues to pay its own way and doesn't fall on other ratepayers.

Summary

While the cost of operating the District has continued to rise, the District staff is committed and continuously looks for cost-saving measures and efficiencies. The fiscal Year 2023/24 budget demonstrates the District's commitment to controlling operating costs and investing in needed infrastructure to continue to provide quality water at a reasonable cost.

I want to thank the District staff for their conscientious efforts in the prudent management of District resources, enabling the District to reduce expenses whenever possible without reducing the levels of service necessary to meet the demands of good customer service and responsible facilities maintenance.

I want to thank the Board of Directors for their leadership, support, the highest level of prudent fiscal management, and for providing the vision, policies, and resources to develop and implement this Budget.

Respectfully submitted,



Sarah Johnson
General Manager

BUDGET SUMMARY

22/23 ORIGINAL, REVISED & 23/24 ORIGINAL

Prepared by A. Roman 05/30/23

OVERVIEW

The 2023 rate study assumes a 6% Operating increase per year; 23/24 increase is 7.6% adjusted for Reports & Studies* over original 22/23 budget. California Construction Cost Index was at 9.3% as of December 2022; Capital budget is at 12.4% increase with 24/25 inventory pre-order, 7.6% without. Pre-ordering of 24/25 inventory in the amount of \$500k included in Capital budget. Reserves at 6/30/24 are projected to cover (exceed) six months of Operating expenses, as required by Reserve Policy. LAIF Target balances will be updated with future Reserve Policy Review.

	ORIGINAL 22/23	REVISED 22/23	ORIGINAL 23/24	ORIG 22/23 VS. ORIG 23/24 INCR(DECR)
OPERATING				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES	7,613,625	7,563,128	8,558,855 *	12.4% *7.6% w/out Reports & Studies
NET REVENUES	1,155,944	1,817,727	1,775,658	53.6% increase to net revenues
<i>*\$370k Reports and Studies now included in 23/24 Operating vs. Capital</i>				
FROM THIS NET REVENUE, THE 2023 RATE STUDY DESIGNATES \$2,760,000 IN 23/24 TO FUND RESERVES				
CAPITAL				
LESS: EXPENSES	2,613,248	1,721,853	2,940,000	12.5%
COMBINED				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES (OP & CAP)	10,226,872	9,284,981	11,498,855 **	12.4% **7.6% w/out 24/25 Inventory
TOTAL NET REVENUES / (DRAWDOWN)	(1,457,304)	95,875	(1,164,342)	-20.1% decrease to drawdown
<i>23/24 Drawdown per Rate Study \$69,000 after funding reserves</i>				

BUDGET SUMMARY

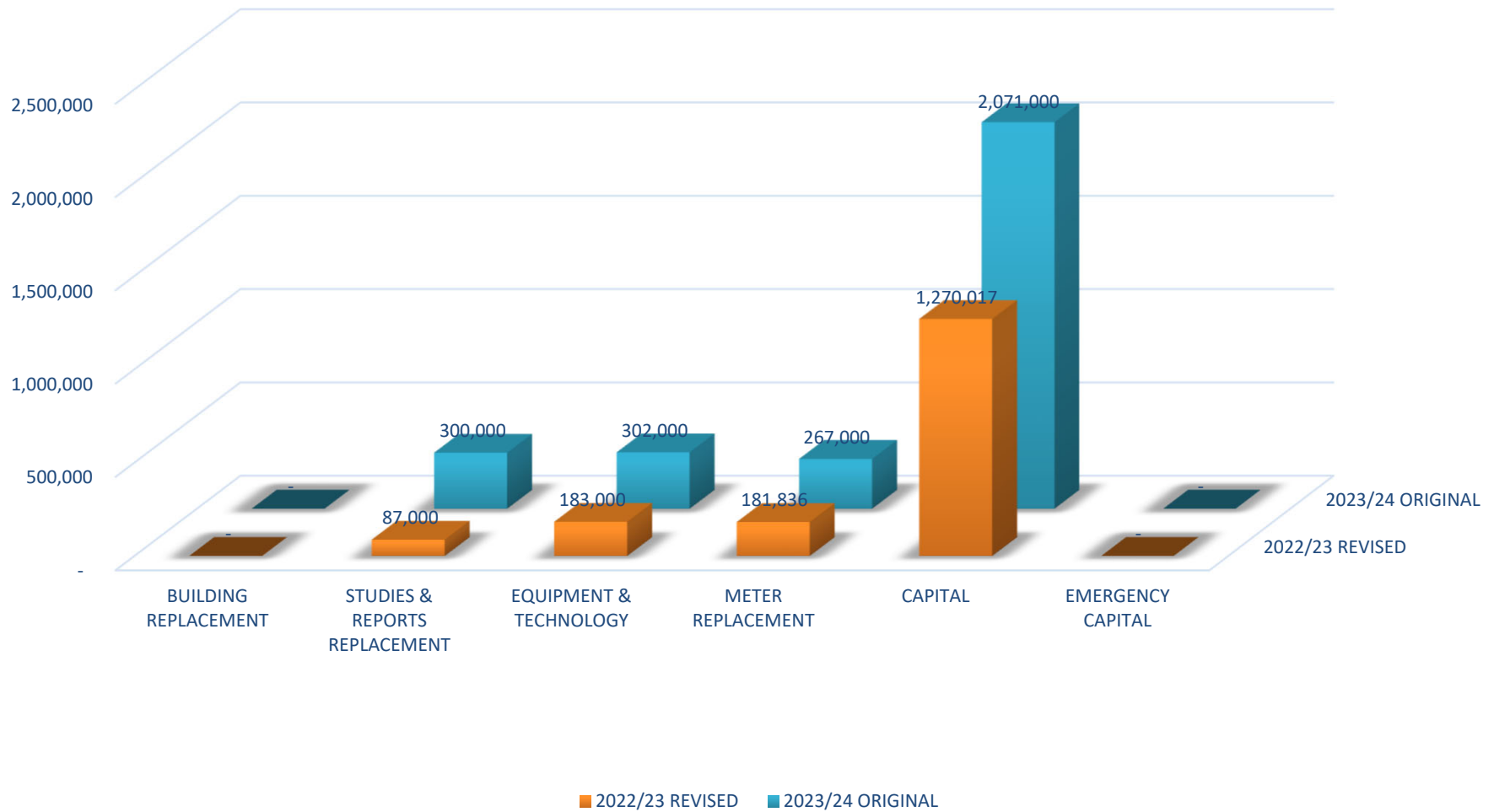
22/23 ORIGINAL, REVISED & 23/24 ORIGINAL
 Prepared by A. Roman 05/30/23

RESERVE USE & BALANCE PROJECTIONS

	BEGINNING RESERVES AT 05/16/23	FUNDING PER RATE STUDY 22/23	(USE)/NET REV 22/23	FUNDING PER RATE STUDY 23/24	(USE)/NET REV 23/24	PROJECTED ENDING RESERVES AT 6/30/24	TARGET BALANCE
BUILDING REPLACEMENT	96,441	-	-	-	-	96,441	200,000
STUDIES & REPORTS REPLACEMENT	105,408	300,000	(87,000)	200,000	(300,000)	218,408	100,000
EQUIPMENT & TECHNOLOGY	242,516	300,000	(183,000)	375,000	(302,000)	432,516	500,000
METER REPLACEMENT	1,205,996	182,000	(181,836)	185,000	(267,000)	1,124,160	N/A
CAPITAL	2,901,649	1,785,000	(1,270,017)	2,000,000	(2,071,000)	3,345,633	N/A
EMERGENCY CAPITAL	2,395,166	-	-	-	-	2,395,166	2,000,000.00
CASH FLOW	4,477,609	(2,567,000)	1,817,727	(2,760,000)	1,775,658	2,743,994	2,139,714
DECR CASH FLOW / INCR OPERATING	-	-	-	-	(243,558)	(243,558)	-
OPERATING	1,901,156	-	-	-	243,558	2,144,714	2,139,714
RESTRICTED (Capacity funds, CMM)	3,805,049	-	-	-	-	3,805,049	Varies
TOTAL	17,130,991	-	95,875	-	(1,164,342)	16,062,524	

PROJECTED COMBINED TOTAL (DRAWDOWN) FOR 22/23 and 23/24	95,875	PLUS	(1,164,342)	(1,068,468)
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BUDGETED RESERVE FUND USAGE JOSHUA BASIN WATER DISTRICT 2022/23 REVISED & 2023/24 ORIGINAL



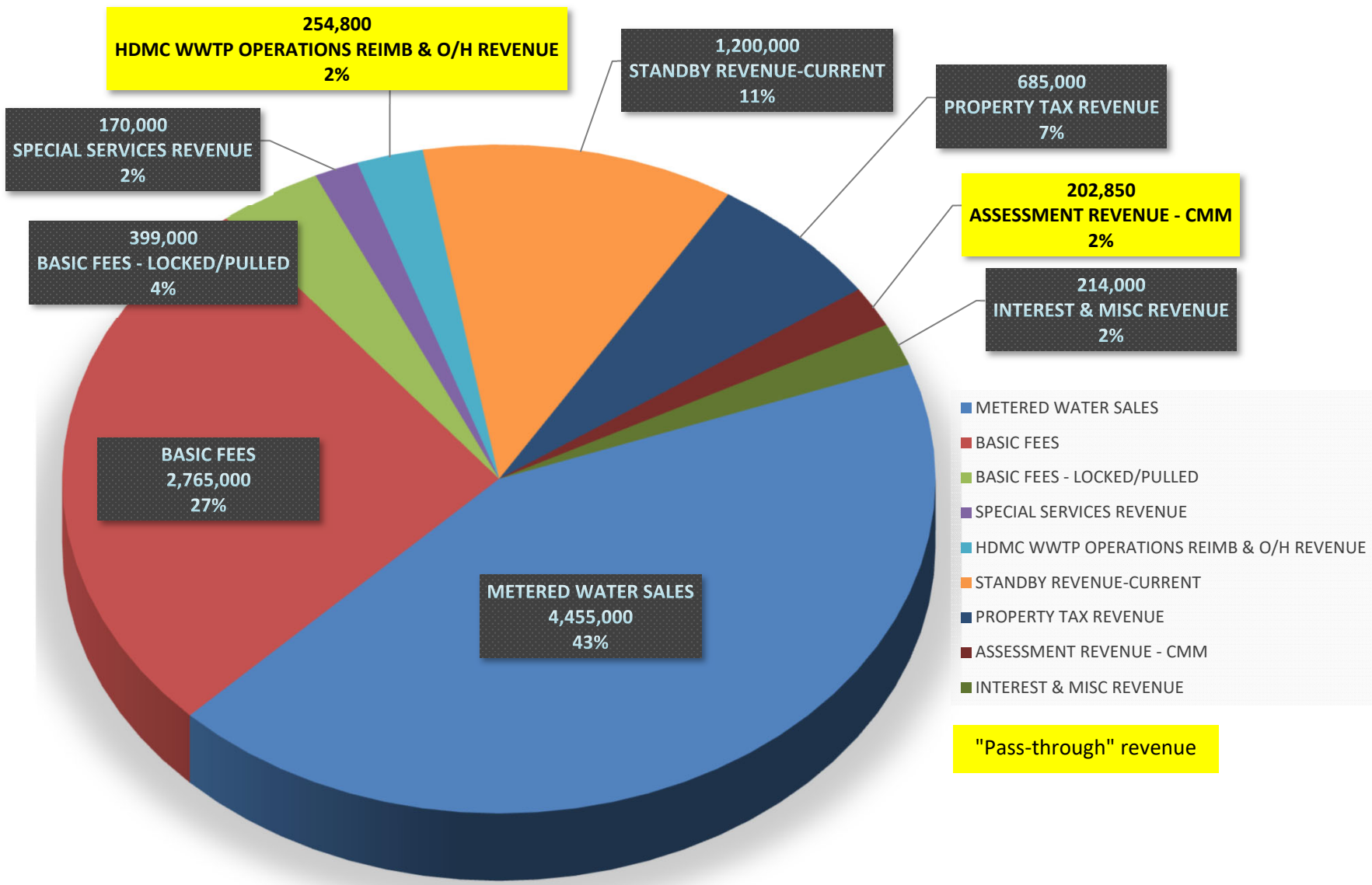


OPERATING BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

Revenue

		ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
Program: 39 - ** OPERATING REVENUES **				
01-39-41010-FI	METERED WATER SALES	3,427,000	3,759,087	4,455,000
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	(11,500)	(11,500)	(11,138)
01-39-41015-FI	BASIC FEES	2,290,000	2,560,000	2,731,000
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	410,000	380,000	399,000
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	30,000	30,000	34,000
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000	200,000	170,000
TOTAL OPERATING REVENUES		6,345,500	6,917,587	7,777,863
Program: 40 - ** NON-OPERATING REVENUES **				
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	230,300	182,300	208,000
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	51,818	41,018	46,800
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,197,257	1,197,257	1,200,000
01-40-43000-FI	PROPERTY TAX REVENUE	650,419	650,419	685,000
01-40-43020-FI	ASSESSMENT REVENUE - CMM	244,275	244,275	202,850
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000	20,000	20,000
01-40-47002-FI	INTEREST REVENUE	30,000	128,000	194,000
TOTAL NON-OPERATING REVENUES		2,424,069	2,463,269	2,556,650
TOTAL REVENUES		8,769,569	9,380,856	10,334,513





MAJOR BUDGET REVENUES BY SOURCE 2023/24
JOSHUA BASIN WATER DISTRICT



OPERATING BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

		ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
Expense				
Program: 01 - ** PRODUCTION **				
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	414,308	414,308	447,940
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000	18,000	20,000
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,333	10,333	10,000
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000	571,000	685,300
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000	1,000	-
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	20,000	7,000	15,000
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000	35,000	50,000
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000	25,000	30,000
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINTENANCE	25,000	15,000	25,000
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000	15,000	20,000
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000	330,000	340,000
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000	5,000	5,000
01-01-5-01-07002-GM	RIGHT OF WAY	17,000	17,000	25,000
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	296,041	296,041	323,426
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	137,668	138,830	158,227
	TOTAL PRODUCTION	1,931,351	1,898,512	2,154,893
Program: 02 - ** DISTRIBUTION **				
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	512,451	512,451	561,614
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833	14,000	12,833
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000	45,000	45,000
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	80,000	100,000	120,000
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CIRP)	14,000	3,000	14,000
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000	13,000	14,000
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	366,165	366,165	405,809
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	170,275	171,712	198,440
	TOTAL DISTRIBUTION	1,214,725	1,225,329	1,371,696
Program: 03 - ** CUSTOMER SERVICE **				
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	57,477	57,477	63,288
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	229,643	204,184	305,660
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	60,000	20,000	30,000
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000	3,000	5,000
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	-	-	3,000
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED WAY)	6,650	6,650	6,650
01-03-5-03-07010-DOF	BAD DEBT	35,000	39,000	60,000
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill print,Courier)	74,750	74,750	34,150
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	200,794	200,794	266,471
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	19,119	19,281	22,377
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	87,160	104,019	98,084
	TOTAL CUSTOMER SERVICE	775,594	729,155	894,680
Program: 04 - ** ADMINISTRATION **				
01-04-5-04-01108-FI	ADMINISTRATION SALARY	386,929	386,929	477,622
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253	31,253	31,253
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	25,000	25,000	20,000
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000	5,000	12,000
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000	6,000	6,000
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,000	45,000	75,000
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTWARE)	60,000	60,000	60,000
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000	15,000	21,000
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000	55,000	55,000
01-04-5-04-07050-GM	ADMINISTRATION - OTHER	-	14,690	-
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,000	8,000	18,000
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	12,000	12,000	22,000
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MGMT	141,100	141,100	141,100
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	291,884	291,884	344,988
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	159,198	190,396	153,249
01-04-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000	5,000	5,000
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000	30,000	30,000
	TOTAL ADMINISTRATION	1,291,364	1,322,253	1,472,213



OPERATING BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

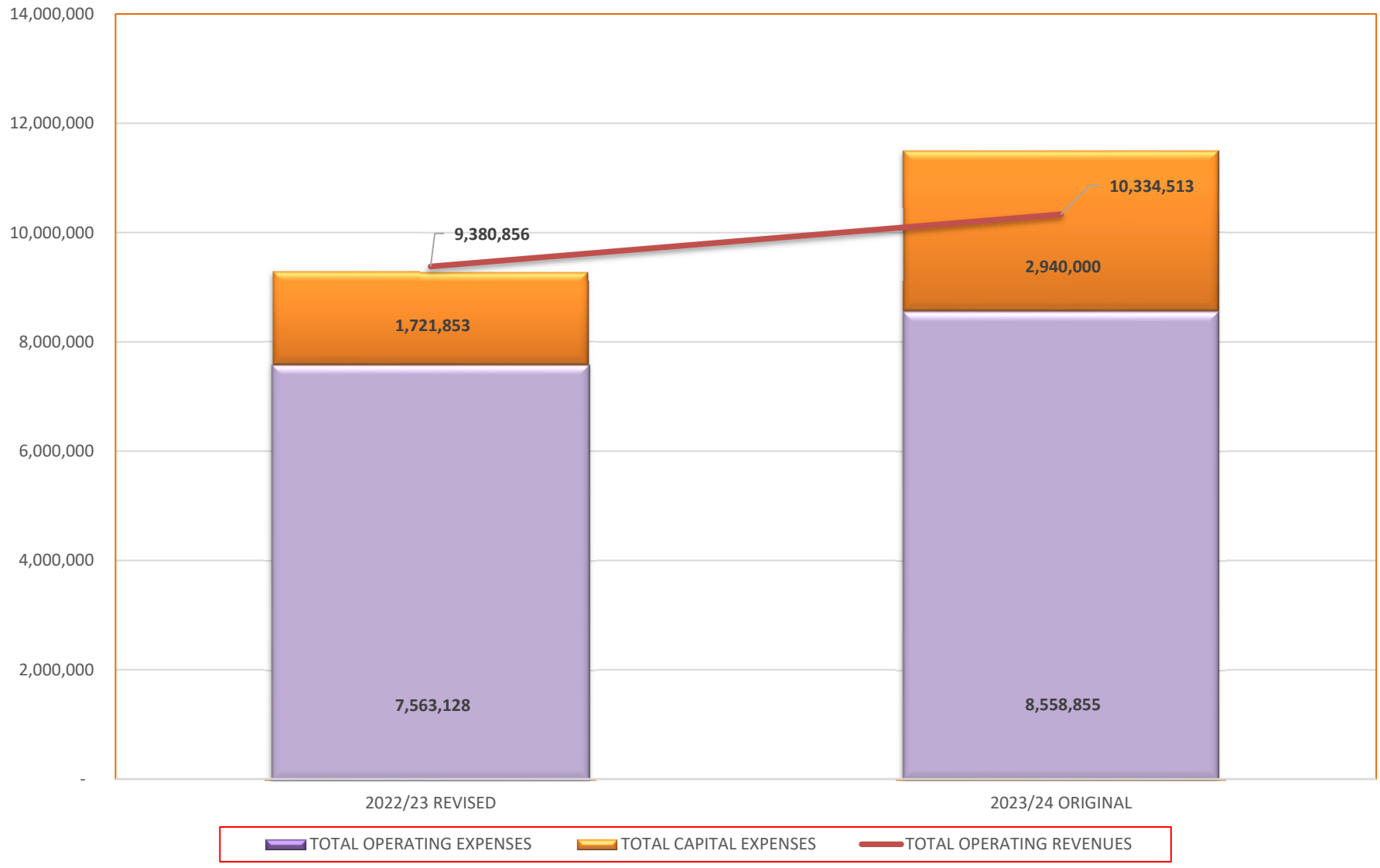
		ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
Program: 06 - ** FINANCE **				
01-06-5-06-01101-FI	FINANCE SALARY	384,996	380,589	406,027
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	75,000	66,100	73,050
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank fees)	37,000	28,800	35,180
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	281,763	281,763	293,118
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	153,726	183,714	130,264
TOTAL FINANCE		932,485	940,966	937,639
Program: 07 - ** HUMAN RESOURCES **				
01-07-5-07-01102-FI	PERSONNEL SALARY	77,026	42,329	78,680
01-07-5-07-01105-GMH	AWARDS SALARY/LEAVE	5,000	5,000	2,500
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	25,000	30,000	30,000
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	5,000	-	10,000
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	16,000	16,000	8,500
01-07-5-07-01910-GMH	LABOR LEGAL FEES	40,000	40,000	30,000
01-07-5-07-01915-GMH	PERSONNEL - OTHER	10,000	10,000	2,000
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500	2,500	2,500
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,389	56,389	56,752
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	30,762	36,763	25,223
TOTAL HUMAN RESOURCES		267,677	238,981	246,155
Program: 09 - ** BONDS, LOANS & STANDBY **				
01-09-5-09-08115-FI	CMM PRINCIPLE	132,000	132,000	116,000
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	170,247	170,247	176,802
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	112,275	112,275	86,850
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	97,644	97,644	91,089
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,500	4,500	4,725
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000	12,000	12,600
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	52,345	27,448	59,516
TOTAL BONDS, LOANS & STANDBY		578,011	556,114	547,582
Program: 10 - ** REPORTS, STUDIES, & PLANS **				
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	-	67,000	10,000
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (EXPENSE)	-	-	250,000
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER SUPPLY ASSESS (AWSA)	-	12,000	12,000
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	-	-	50,000
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION PLAN (GRANT FUNDED?)	-	-	38,000
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPORT	-	-	10,000
TOTAL REPORTS, STUDIES, & PLANS		-	79,000	370,000
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)				
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	63,042	63,042	69,346
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	18,833	16,000	12,833
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	439,848	439,848	475,793
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TRACTORS)	-	-	27,000
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	314,295	314,295	343,564
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	146,187	147,421	168,075
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	(329,886)	(329,886)	(404,424)
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	(204,292)	(204,292)	(292,991)
TOTAL CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)		448,027	446,428	399,197



OPERATING BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

		ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **				
01-20-5-20-03101-DWR	HDMC: OTHER	62,300	62,300	68,000
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	150,000	100,000	120,000
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	18,000	20,000	20,000
TOTAL HDMC TREATMENT PLANT (Reimbursable)		230,300	182,300	208,000
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **				
01-51-5-51-01211-FI	COMPENSATED LEAVE	316,958	316,958	348,654
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	739,746	739,746	793,193
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	21,079	21,079	38,278
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	99,380	99,380	110,701
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	328,533	328,533	359,168
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,040	50,040	91,824
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,483	3,483	3,600
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,000	33,000	34,600
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,000	9,000	9,686
01-51-5-51-01305-FI	PAYROLL TAXES	206,112	206,112	244,424
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	(1,807,331)	(1,807,331)	(2,034,128)
TOTAL BENEFITS ALLOCATED TO DEPTS		-	-	-
Program: 52 - ** FIELD ALLOCATED TO DEPTS **				
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	15,000	15,000	17,120
01-52-5-52-01405-GMH	TEMPORARY LABOR - FIELD	15,000	15,000	-
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000	22,532	20,000
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000	17,000	20,000
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	-	28,712	-
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	34,400	24,000	29,000
01-52-5-52-04015-CRP	OPS: SOFTWARE	123,850	100,000	122,500
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	-	-	37,500
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	-	-	10,000
01-52-5-52-05005-D/P	FUEL-VEHICLES	100,000	100,000	120,000
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	20,000	30,000	35,000
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	29,000	29,000	30,000
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	96,000	96,000	106,000
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	(473,250)	(477,244)	(547,120)
TOTAL FIELD ALLOCATED TO DEPTS		-	-	-
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **				
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000	99,046	15,000
01-53-5-53-02105-DOA	OFFICE SUPPLIES	35,000	35,000	38,820
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAINT	26,000	26,000	35,000
01-53-5-53-02110-DOA	POSTAGE	33,500	33,500	33,500
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	54,800	54,800	40,000
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVICES)	-	-	60,000
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	191,546	191,546	110,000
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	4,000	4,000	3,500
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000	71,000	71,000
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	(430,846)	(514,892)	(406,820)
TOTAL OFFICE ALLOCATED TO DEPTS		-	-	-
Program: 60 - ** CAPITAL O/H CLEARING **				
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (5380/90)	(18,029)	(18,029)	(7,200)
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (5380/90)	-	-	(15,000)
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	(20,453)	(20,453)	(21,000)
01-60-6-60-65100-FI	DEPREC CIRP EQUIP CLEARING	(17,427)	(17,427)	-
TOTAL CAPITAL O/H CLEARING		(55,909)	(55,909)	(43,200)
TOTAL OPERATING EXPENSES		7,613,625	7,563,128	8,558,855
NET REVENUE BEFORE CAPITAL EXPENSES		1,155,944	1,817,727	1,775,658

OPERATING REVENUES VS. OPERATING EXPENSES BUDGET 2022/23 REVISED & 2023/24 ORIGINAL BUDGET JOSHUA BASIN WATER DISTRICT





OPERATING BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

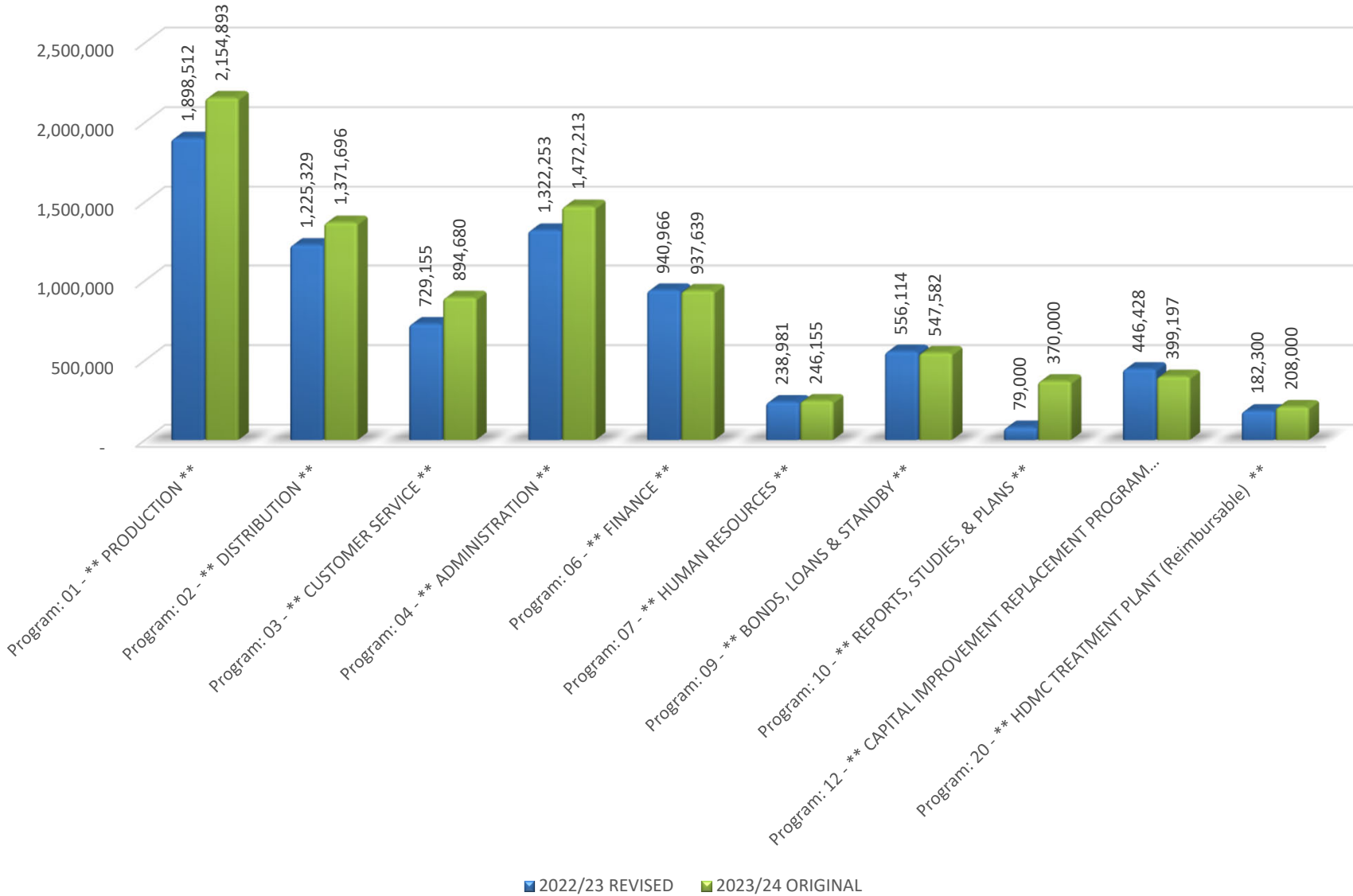
	ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
OPERATING DEPARTMENT SUMMARY			
Revenue			
Program: 39 - ** OPERATING REVENUES **	6,345,500	6,917,587	7,777,863
Program: 40 - ** NON-OPERATING REVENUES **	2,424,069	2,463,269	2,556,650
TOTAL OPERATING REVENUES	8,769,569	9,380,856	10,334,513
Expense			
Program: 01 - ** PRODUCTION **	1,931,351	1,898,512	2,154,893
Program: 02 - ** DISTRIBUTION **	1,214,725	1,225,329	1,371,696
Program: 03 - ** CUSTOMER SERVICE **	775,594	729,155	894,680
Program: 04 - ** ADMINISTRATION **	1,291,364	1,322,253	1,472,213
Program: 06 - ** FINANCE **	932,485	940,966	937,639
Program: 07 - ** HUMAN RESOURCES **	267,677	238,981	246,155
Program: 09 - ** BONDS, LOANS & STANDBY **	578,011	556,114	547,582
Program: 10 - ** REPORTS, STUDIES, & PLANS **	-	79,000	370,000
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	448,027	446,428	399,197
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **	230,300	182,300	208,000
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **	-	-	-
Program: 52 - ** FIELD ALLOCATED TO DEPTS **	-	-	-
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **	-	-	-
Program: 60 - ** CAPITAL O/H CLEARING **	(55,909)	(55,909)	(43,200)
TOTAL OPERATING EXPENSES	7,613,625	7,563,128	8,558,855
NET REVENUE BEFORE CAPITAL EXPENSES	1,155,944	1,817,727	1,775,658



MAJOR OPERATING EXPENSES BUDGET BY DEPARTMENT (aka "Program")

2022/23 REVISED AND 2023/24 ORIGINAL BUDGETS

JOSHUA BASIN WATER DISTRICT



JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2022 - 2023 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
PRODUCTION (4.33 positions)					
0.33			Director of Operations		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist		
DISTRIBUTION (6.34 positions)					
0.34			Director of Operations		
1.00			Water Distribution Foreman		
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 (4.29 positions)					
	0.50		Director of Administration	<i>Budgeted but Partially Unfilled</i>	
	2.00		Lead Customer Service Representative / Customer Service Representative		
	0.25		Accounts Receivable Technician		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
ADMINISTRATION (3.50 Positions)					
0.50	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration	<i>Budgeted but Partially Unfilled</i>	
0.50	0.50		Purchasing / Grants Coordinator (1/2 year)	<i>Budgeted but Unfilled</i>	
			Office Assistant (3/4-time)		
FINANCE (4.96 Positions)					
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician II (Asset Specialist) (1/2 year)	<i>Budgeted but Unfilled</i>	
	0.75		Accounts Receivable Technician		
	0.21		Office Assistant (3/4-time)		
HUMAN RESOURCES (1 Position)					
	1.00		Human Resources & Risk Generalist	<i>Budgeted but Partially Unfilled</i>	
DIRECTORS (5 Positions)					
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
12.67	11.75	5.00	TOTAL (29.42)	\$ 2,379,787	\$ 1,161,025
				includes OT, Standby, Callback >	

COMBINED PERCENTAGE OF REVENUE 40%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.					
CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)					
0.33			Director of Operations		
1.00			CIRP - Foreman		
1.00			CIRP - Pipelayer II		
			CIRP - Pipelayer I		
3.00					
			TOTAL (5.33)	\$502,890	\$264,268
			includes OT, Standby, Callback >		
18.00	11.75	5.00	TOTAL (34.75)	\$2,882,677	\$1,425,293

COMBINED PERCENTAGE OF REVENUE 49%

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



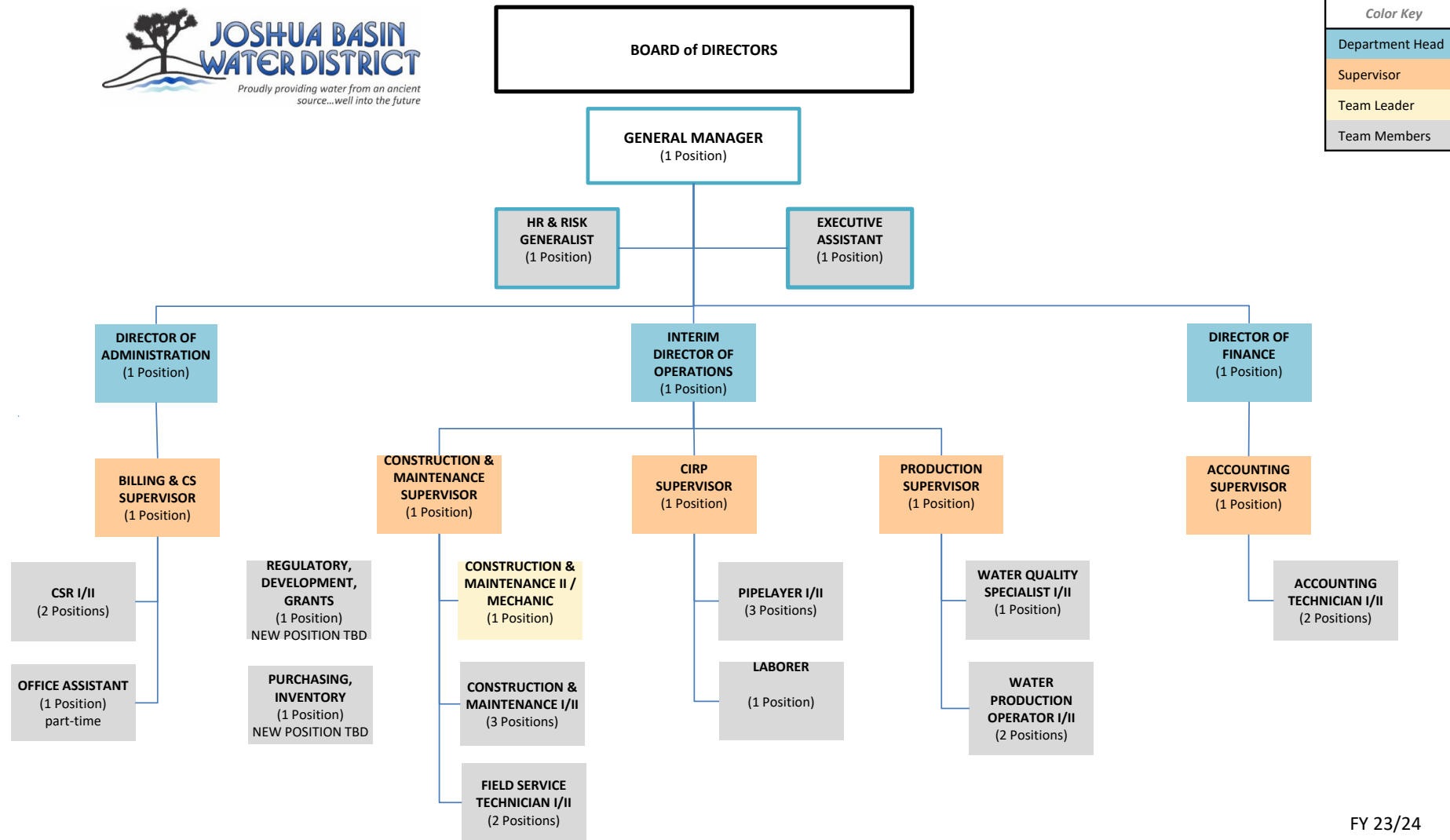
2023 - 2024 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Unfilled	
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
1.00			Distribution Supervisor		
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 (4.79 positions)		
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			ADMINISTRATION (4.50 Positions)		
	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		
0.50	0.50		Purchasing & Inventory Technician (1/2 year)	1/2 Year Budget; Unfilled	
0.50	0.50		Restore Position TBD (Regulatory, Development & Grants Coordinator)	Full Year Budget; Unfilled	
			FINANCE (4.46 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
	0.25		Billing & Customer Service Supervisor		
	0.21		Office Assistant (3/4-time)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
13.17	12.25	5.00	TOTAL (30.42)	\$ 2,688,231	\$ 1,328,551
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 39%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL					
			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
			TOTAL (5.33)	\$546,393	\$292,533
18.50	12.25	5.00	TOTAL (35.75)	\$3,234,624	\$1,621,084
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 47%



Color Key	
	Department Head
	Supervisor
	Team Leader
	Team Members

FY 23/24



CAPITAL BUDGET
ORIGINAL 22/23, REVISED 22/23, ORIGINAL 23/24

		ORIGINAL 2022/23	REVISED 2022/23	ORIGINAL 2023/24
Program: 70 - ** CAPITAL - OPERATIONS **				
01-70-7-70-20014-JC	CP #A20014: METER REPLACEMENT PROGRAM 2020-2025	181,836	181,836	250,000
01-70-7-70-21210-FLD	CP #A21210: TOYOTA TUNDA CREW CAB (REPL #V__)	62,000	-	-
01-70-7-70-22201-RL	CP #A22201: SCADA COMPUTER & SOFTWARE	58,000	58,000	-
01-70-7-70-22202-RL	CP #A22202: D1-1 BOOSTER STN UPGRADE	527,344	287,344	240,000
01-70-7-70-22203-RL	CP #A22203: E2-1 RESERVOIR UPGRADE	263,672	153,672	110,000
01-70-7-70-22206-FLD	CP #A22206: COMPRESSOR/JACKHAMMER/MOLE	60,000	40,000	-
01-70-7-70-22207-FLD	CP #A22207: PETTIBONE	175,209	110,000	-
01-70-7-70-22212-FLD	CP #A22212: VXU AND VGB	50,000	-	-
01-70-7-70-22217-FLD	CP #A22217: INVENTORY/EQUIP BUILDING	120,000	90,000	140,000
01-70-7-70-22218-FLD	CP #A22218: PAVING @ SHOP	20,000	20,000	-
01-70-7-70-22226-CRP	CP #A22226: 2022 JD 200G EXCAVATOR	125,000	125,000	-
01-70-7-70-23201-CRP	CP #A23201: VACUUM/EXCAVATOR	-	-	95,000
01-70-7-70-23202-CRP	CP #A23202: CONCRETE MIXER	-	-	8,000
01-70-7-70-23204-JC	CP #A23204: 4 REPL TRUCKS	-	-	240,000
01-70-7-70-23205-RL	CP# A23205: CANTILEVER AUTO GATES @ 3 LOC	-	-	60,000
01-70-7-70-23206-RL	CP #A23206: WELL 14 INJECT UPGR & MIOX CL2 @ ALL	-	-	50,000
01-70-7-70-23207-DWR	CP #A23207: AMI METER CONVERSION	-	-	200,000
01-70-7-70-23208-DWR	CP #A23208: TIRE CHANGER REPLACEMENT	-	-	12,000
01-70-7-70-23209-DWR	CP #A23209: 2-WAY RADIOS - VEHICLES	-	-	35,000
	TOTAL CAPITAL - OPERATIONS	1,643,061	1,065,853	1,440,000
Program: 74 - ** CAPITAL - ADMINISTRATION **				
01-74-7-70-20008-GM	CP #A20008: 2020 URBAN WATER MANAGEMENT PLAN	15,000	20,000	-
01-74-7-70-21201-DOF	CP #A21201: 2022 RATE & FEE STUDY	67,000	-	-
01-74-7-70-21204-GMH	CP #A21204: KEYLESS ENTRY	45,000	-	45,000
01-74-7-70-22214-GM	CP #A22214: SECURITY SYSTEM	20,000	-	-
01-74-7-70-22216-GM	CP #A22216: (CIP) CAPITAL IMPROV PLAN UPDATE	60,000	-	-
01-74-7-70-22219-GM	CP #A22219: EXTERIOR BLDG REFRESH	75,000	25,000	50,000
01-74-7-70-22228-GM	CP #A22228: PROPERTY ACQUISITION SUNSET RD	100,000	100,000	-
01-74-7-70-22229-GM	CP #A22229: ANN'L WATER SUPPLY ASSESSMENT (AWSA)	8,500	-	-
01-74-7-70-23210-DOA	CP #A23210: FILE SERVER REPLACEMENT	-	-	15,000
01-74-7-70-74013-GM	CP #A16003: CODIFICATION OF RECORDS	9,065	-	10,000
	TOTAL CAPITAL - ADMINISTRATION	399,565	145,000	120,000
Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **				
01-80-7-70-22209-CRP	CP #A22209: TILFORD PH2 DESIGN/SURVEY	75,000	50,000	80,000
01-80-7-70-22211-CRP	CP #A22211: TILFORD PH2 INSTALL	315,622	220,000	650,000
01-80-7-70-22227-CRP	CP #A22227: BELMONT DESIGN/SURVEY	180,000	196,000	150,000
01-80-7-70-23001-CRP	CP #A23001:JT SALOON/DIVISION ST MAINLINE RPLC	-	45,000	-
01-80-7-70-23203-CRP	CP #A23203: BELMONT PIPELINE (INVENTORY PRE-ORDER)	-	-	500,000
	TOTAL CAPITAL - CIRP TOP PRIORITIES	570,622	511,000	1,380,000
	TOTAL CAPITAL EXPENSES	2,613,248	1,721,853	2,940,000