

President
Stacy Doolittle

VP
Tomas Short

Directors
Tom Floen
Jane Jarlsberg
David Fick

**General
Manager**
Sarah Johnson

Legal Counsel
Jeff Hoskinson



SPECIAL MEETING AGENDA OF THE BOARD OF DIRECTORS **Monday, May 18, 2026, at 1:00 p.m.**

MEETINGS ARE HELD IN PERSON AT 61750 CHOLLITA RD., JOSHUA TREE, CA 92252

REMOTE ACCESS IS AVAILABLE FOR THE CONVENIENCE OF THE PUBLIC

CLICK TO JOIN VIRTUALLY: [ZOOM LINK](#)

CALL TO JOIN BY PHONE: (669) 444-9171

MEETING ID: 864 4800 3304

PASSCODE: 61750

MISSION, VISION, AND VALUES

Mission Statement

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

Vision Statement

To achieve excellence in all District endeavors.

Values

The community of Joshua Tree has entrusted the Board of Directors and employees of Joshua Basin Water District with its most valuable natural resource, its groundwater. As stewards of the community water supply, we oversee this critical natural resource to ensure current and future water reliability. Dedicated to this purpose, we embrace these important values:

- **Integrity** – To consistently earn our customers’ trust by prioritizing the needs of the community... doing the right thing for the right reason.
- **Transparency** – To openly and honestly share information about our operations with the public.
- **Respect** – To treat the residents of Joshua Tree, and all those contacted in the course of business, with high esteem and regard.
- **Fiscal Responsibility** – To manage all resources as if they were our own, whether revenues, assets, or water supply, in a conscientious and appropriate manner.
- **Accountability** – To take responsibility for our decisions and actions in managing this essential resource.

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE

2. DETERMINATION OF A QUORUM

Consideration of Board Member requests for remote participation.

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT

This is the time set aside for public comment on any District related matter, whether appearing on the agenda or not. Pursuant to the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President comments on a particular Agenized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes. For members of the public attending the meeting on-line, please use the “Raise Hand” reaction feature in your toolbar on Zoom to signal your desire to comment and be recognized by the Board.

5. CONSENT CALENDAR

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the Board at one time, without discussion. If a board member would like an item to be handled separately, it will be removed from the Consent Agenda for separate action.

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A. DRAFT MINUTES – 05.11.26

6. ITEM(S) PULLED FROM CONSENT CALENDAR FOR DISCUSSION

7. DISCUSSION ITEMS

A. BUDGET WORKSHOP #2:

Pg. N/A

PART 1: ANNUAL BUSINESS PLAN DISCUSSION

PRESENTED BY: GENERAL MANAGER JOHNSON

RECOMMENDED ACTION: REVIEW AND REVISE ANNUAL BUSINESS PLAN

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PART 2: 2025/26 REVISED CAPITAL AND 2026/27 PROPOSED CAPITAL BUDGET

PRESENTED BY: GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF ADMINISTRATION SHOOK, AND INTERIM DIRECTOR OF OPERATIONS KOLISZ

RECOMMENDED ACTION: REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING

8. DIRECTOR REPORTS/COMMENTS

This time is reserved for Director reports and comments on matters within the District’s jurisdiction, for informational purposes only, on subjects not covered by the agenda; the opinions expressed by individual Directors do not necessarily reflect those of the Board as a whole or District staff, and no action shall be taken.

9. MANAGERS’ REPORT

For informational purposes only on subjects not covered by the agenda. No action is to be taken.

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10. AGENDA ITEMS REQUESTED BY THE BOARD

Directors may request items be placed on future agendas. These requests will be recorded on the “Future Agenda Items” list, located on the page following the agenda, and scheduled as time permits. Items will be brought back for Board discussion as requested—no additional staff work will be initiated in advance. The Director making the request is responsible for being prepared to discuss the topic for initial consideration. The full Board will then vote to determine whether the item moves forward for staff involvement.

11. CLOSED SESSION –

CONFERENCE WITH LABOR NEGOTIATORS (Govt. Code § 54957.6)

Agency Designated Representatives: Sarah Johnson, General Manager

Unrepresented Employee: All District Employees

12. ADJOURNMENT

MEETING INFORMATION

The public is invited to comment on any item on the agenda during the discussion of that item.

Availability of agenda materials: Materials related to any item on this Agenda submitted to the District Board of Directors or Committee Members after distribution of the agenda packet are available for public inspection at the District’s office, 61750 Chollita Road, Joshua Tree, CA 92252, during normal business hours. All documents supporting this agenda are available on the District website www.jbwd.com, subject to the staff’s availability to post the documents before the meeting.

Reasonable Accommodation: Any person with a disability who requires accommodation to view the agenda or to participate in the public comment portion of the Board meeting, should direct such requests to Lisa Thompson, Executive Assistant, at 760-366-8438. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting.

Disruptive Conduct: If any meeting of the District is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible, a meeting may be recessed or the person or persons willfully disrupting the meeting may be ordered to leave the meeting. Disruptive individuals attending on-line may be removed from the meeting and banned for the remainder of such session. Disruptive conduct includes addressing the Board or Committee without first being recognized, not addressing the subject before the Board or Committee, repetitively addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board or Committee from conducting its meeting in an orderly manner. Your cooperation is appreciated.

FUTURE AGENDA ITEMS REQUESTED BY THE BOARD

Staff will notify the requesting Board member of the meeting at which the agenda item will be scheduled, with a minimum of two weeks' notice. Any supporting materials must be submitted to the General Manager by close of business on the Wednesday preceding the Board meeting. Board members requesting an agenda item are expected to be prepared to discuss the item, including its anticipated benefits, alignment with the Strategic Plan, and any associated costs. Leads will be assigned by the GM after the agenda item is presented to the board for direction.

#	Item Requested	By	Date Requested	Lead	Notes
1	PFAS Concerns Discussion	Jarlsberg	01.21.26	TBD	No PFAS detected in water sampling
2	Sewer Project Updates	Fick	01.21.26	Johnson	Completed 04.01.26 (more info to come)-
3	Chromium 6 Updates & Workshop	Doolittle	01.21.26	Johnson	Completed 03.19.26
4	Customer Deposits	Short	02.04.26	Roman	Scheduled with Bad Debt in August
5	Update Employee Handbook with incentives	Short	02.04.26	Johnson	Scheduled in June
6	CAAP Re-evaluation	Fick	02.04.26	Shook	Scheduled in August
7	Board Retreat Workshop/Social Media	Jarlsberg/ Doolittle	02.18.26	Johnson	Tentative - Late Summer/Early Fall
8	District to join JTABC	Fick	03.19.26	TBD	
9	Waste Water Strategy	Doolittle	03.19.26	TBD	
10	Landscaping Policy Discussion	Doolittle	03.19.26	TBD	
11	Nitrates Presentation	Doolittle	05.11.26	TBD	
12	CEQA Review on Budget	Doolittle	05.11.26	TBD	
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FUTURE DIRECTOR MEETINGS - CALENDAR REMINDER

Informed, well-connected, and educated Directors are able to provide the best decision-making on behalf of JBWD ratepayers. Training and educational conferences provide an invaluable opportunity for Directors to become and stay educated about issues of significance to JBWD. Networking with various representatives, whether local, state, or federal officials, provides an opportunity for JBWD to have a seat at the table, and affords perspective, insight, and occasion for JBWD to collaborate on similar issues, learn about grant opportunities or gain an understanding of upcoming legislation. Director attendance at various meetings is critical for ensuring that JBWD’s concerns, needs, or interests are appropriately shared and represented at many levels of government. Directors serve as the official face of JBWD and their attendance at JBWD-sponsored events such as Water Education Day, JBWD tours, retirements, or celebrations, signifies the importance and value of such events. JBWD belongs to various industry associations and Director attendance at their meetings demonstrates our interest and willingness to be part of the solution.

MEETING	DATE	TIME	ATTENDEES
JBWD - Manager Meetups	05.19.26	11:00 AM	Short/Doolittle
JBWD - Board Meeting	05.20.26	5:00 PM	All
MWA - Board Meeting	05.28.26	9:30 AM	Fick
JBWD - Board Meeting	06.03.26	5:00 PM	All

MEETING MINUTES



SPECIAL MEETING OF THE BOARD OF DIRECTORS MAY 11, 2026, 1:00 PM

1. ALL TO ORDER

President Doolittle called the meeting to order at 1:09 p.m.

2. DETERMINATION OF A QUORUM & ATTENDANCE

Board Members Present: President Doolittle, Vice President Short, Director Floen, Director Jarlsberg, Director Fick

Staff Present: General Manager Johnson, Director of Finance Roman, Director of Administration Shook, Accounting Supervisor Rich, Executive Assistant Thompson, Interim Director Ray Kolisz (remote)

Consultant(s) Present: None

Citizens Advisory Council Member(s) Present: None

3. APPROVAL OF THE AGENDA

President Doolittle moved to approve the agenda, with Agenda Item 7B, Business Plan, moved into the workshop format along with Agenda Item 7C, and seconded by Director Jarlsberg and approved by the following vote:

1 st / 2 nd	Doolittle/Jarlsberg
Ayes:	Doolittle, Short, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

4. PUBLIC COMMENT –

Joshua Tree resident Thomas Fjallstam, a ratepayer and Citizens Advisory Council member, spoke about reducing water waste and improving customer access to water usage monitoring. He shared his experience with Flume devices becoming incompatible after the district upgraded to iPERL meters. Fjallstam encouraged the district to prioritize implementation of an AMI system to allow customers to monitor water usage more quickly and help detect leaks and reduce water loss.

Joshua Tree property owner Jacqui Masson expressed concern about water waste and the delay in detecting leaks, particularly for rental properties whose tenants may be away for extended periods. Masson shared an example of a significant leak that resulted in a large water bill for tenants and encouraged the district to prioritize implementation of an AMI system or identify compatible monitoring devices for customers using the iPERL meters.

5. CONSENT CALENDAR

A. DRAFT MINUTES – 04.15.26

President Doolittle requested that the 04.15.26 draft minutes be pulled from the Consent Calendar to allow corrections to her director’s comments.

6. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION –

A. DRAFT MINUTES – 04.15.26

President Doolittle requested that the minutes be edited. Director Jarlsberg made a motion to approve the 04.15.26 meeting minutes with amendments that President Doolittle described, seconded by Vice President Short, and approved by the following vote:

1st/ 2nd	Jarlsberg/Short
Ayes:	Doolittle, Short, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

7. DISCUSSION/ACTION CALENDAR

A. PUBLIC SERVANT APPRECIATION

PRESENTED BY: GENERAL MANAGER JOHNSON

RECOMMENDED ACTION: RECOMMEND THAT THE BOARD OF DIRECTORS ADOPT RESOLUTION 26-1084 HONORING PUBLIC SERVANT APPRECIATION

Director Floen suggested including the Citizens Advisory Council (CAC) in future resolutions but proceed this year as written. Director Jarlsberg also recommended adding staff to future resolutions and changing the wording from “servant” to “service.”

Vice President Short motioned to adopt Resolution 26-1084 honoring Public Servant Appreciation, seconded by Director Floen, and approved by the following vote:

1 st / 2 nd	Short/Floen
Ayes:	Doolittle, Short, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

B. ANNUAL BUSINESS PLAN WORKSHOP

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: REVIEW AND REVISE ANNUAL BUSINESS PLAN

General Manager Sarah Johnson presented the annual Business Plan, sharing that it was developed to align with the strategic plan pillars. The Board reviewed and discussed proposed revisions to the plan. Johnson stated she will return the Business Plan to the second budget workshop on May 18th for final review and any additional revisions.

The meeting paused for a break at 3:01 pm and resumed at 3:19 pm.

The meeting paused for a break at 4:50 pm and resumed at 4:59 pm.

C. BUDGET WORKSHOP #1: 2025/26 REVISED OPERATING BUDGET AND 2026/27 PROPOSED OPERATING BUDGET

PRESENTED BY: GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF ADMINISTRATION SHOOK, AND INTERIM DIRECTOR OF OPERATIONS KOLISZ

RECOMMENDED ACTION: REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING

Director of Finance Anne Roman presented the budget workshop #1 2025/26 revised operating budget and 2026/27 proposed operating budget. Roman provided an overview of the departmental summary, operating budget, projected reserves, and salary-and-benefits summary. After the presentation, the Board of Directors was given the opportunity to ask questions during a Q&A session, followed by brief comments.

8. DIRECTOR REPORTS/COMMENTS

President Doolittle

- Doolittle reported attending the California Rural Water Expo 2026 in April and provided her written report to the Board.
- Doolittle attended the ACWA Spring Conference last week and provided her written report to the Board.
- Doolittle announced the formation of a temporary Ad Hoc Board Retreat Preparation Committee to assist with planning for the upcoming Board retreat, including discussion topics, strategic priorities, and governance and operational matters. The committee will serve in an advisory capacity only and will dissolve upon completion of its purpose or within six months. Director Jarlsberg and Vice President Short were appointed to the committee. Doolittle appointed Director Jarlsberg and Vice President Short to the committee.

Vice President Short

- Short reported attending the District tours and noted that there was a good turnout. Short stated that the tours provided sufficient information and were engaging and informative.
- Short reported attending the meeting with Senator Adam Schiff and noted that it was a positive opportunity to build relationships and increase awareness of the District's needs. Short stated that Senator Schiff was engaged, asked thoughtful questions, and that Interim Director of Operations Ray Kolisz represented the District well. Short also mentioned that additional information regarding the Chromium 6 issue is available through a recent Z1077 article and the District's Chromium 6 workshop posted on YouTube.
- Short reported attending the Water for Emergencies event with Director Floen and noted that there was consistent community engagement throughout the event. Short stated that many attendees shared they did not have emergency preparedness plans in place, and he felt the event was valuable in helping raise awareness and encourage residents to be better prepared.

Director Floen

- Floen reported participating in the Water for Emergencies outreach event at Walmart and noted that the event was successful.

Director Jarlsberg

- Jarlsberg reported attending the MWA Board meeting on April 23rd and noted that it was a very informative meeting
- Jarlsberg requested that the PFAS concerns discussion be added back to the list of future agenda items requested by the Board.

Director Fick

- Fick reported attending the Alta Loma project meeting and noted that the project is located within a wildlife linkage area surrounded by conservation land. Fick stated that limited information was provided and that he was not impressed with the presentation.
- Fick reported attending a meeting at JTNPA, where discussions included funding water tanks intended for fire protection purposes that currently lack a system to refresh the stored water. Fick stated that once the District hires a Director of Operations, he would like to revisit his previous suggestion regarding a helicopter water feed system at one of the District's southern reservoirs.

9. MANAGER'S REPORT

General Manager Report

Johnson reported on the following:

- Johnson reported that the district tours were successful and received positive feedback. Johnson noted that holding the tours in the fall may be more beneficial because attendees can better observe the recharge water sites, and legislators may be more available to participate during their fall recess.
- Johnson thanked the staff and board members who participated in Senator Schiff's visit on May 4th. Johnson stated that, despite the tour being reorganized on short notice, the event was successful and resulted in the Senator signing a letter of support for the district's project.
- Johnson reported that z1.077 visited the district office on May 5 to interview her regarding concerns about Chromium 6.
- Johnson reported that Interim Director of Operations Ray Kolisz's last day in that role will be June 16th. Johnson stated that she will assume the Director of Operations responsibilities while the position remains vacant. Johnson also shared that the headhunter is working to find a person for the position. In addition, Johnson is preparing a new contract for Kolisz to assist with a backlog of work, which will be brought to the Board for consideration in the near future.

10. AGENDA ITEMS REQUESTED BY THE BOARD

- President Doolittle –
 1. CEQA Review in the budget for \$100,000
 2. Nitrates presentation
- Vice President Short – None
- Director Floen - None
- Director Jarlsberg – Add PFAS concern discussion back on the list
- Director Fick – None

11. ADJOURNMENT

On motion by Director Short, seconded by Director Floen, and approved by the Board, the meeting was adjourned at: 6:19 p.m.

Respectfully submitted,

Sarah Johnson, General Manager & Board Secretary

California Rural Water Association Conference Summary

April 2026 | Stacy Doolittle, Board President

MONDAY — RATES, PROP 218, AMI, AND UTILITY FINANCE

The session opened with a deep dive into California water rate law, Proposition 218, assessments, connection fees, conservation pricing, and utility finance. Attorneys from Lagerlof discussed recent legal developments and how agencies can structure rates defensibly.

Key themes included:

- The distinction between taxes, assessments, fees, connection charges, and standby charges under Proposition 218 and Proposition 26.
- The requirement that special benefits be proportional to parcels receiving them.
- Discussion of when appropriate to increase standby charges, establish peaking charges, conservation charges, or differentiated service zones supported by cost studies.
- Concern about fixed utility costs increasing as customers conserve more water.
- Exploration of affordable rate programs and inflation-adjusted assessments.

Several major legal cases were discussed, including:

- [Bighorn-Desert View Water Agency litigation](#) regarding voter initiatives to reduce water rates.
- City of Palmdale v. Palmdale Water District on tiered rate justification.
- LADWP v. Dreher concerning rate structures and utility authority.

The afternoon session I attended shifted heavily into Advanced Metering Infrastructure (AMI) systems:

- Comparison between AMI and older AMR drive-by systems.
- Cellular versus pole-mounted systems.
- Customer portals, leak notifications, software integration, hydrant theft monitoring, and asset management tools.
- Concerns over vendor agreements, software support, warranties, performance guarantees, cellular back up agreements should primary one fail, and lifecycle planning.

California Rural Water Association Conference Summary

April 2026 | Stacy Doolittle, Board President

There was strong interest in:

- Revenue recovery from leaks.
 - Meter right-sizing.
 - Infrastructure and topography readiness for AMI.
 - Long-term risks of obsolete systems and poorly installed endpoints.
 - Emerging technologies like satellite meter reading and Amazon Sidewalk-style mesh connectivity. (This was from a contact who built his own system!).
-

TUESDAY — WELLS, BOREHOLE GEOPHYSICS, AQUIFER PROFILING, AND CHROMIUM

Tuesday focused on groundwater science, borehole logging, aquifer profiling, and well diagnostics.

Presenters explained:

- Borehole geophysics and resistivity logging techniques originally developed for oil and gas exploration.
- Methods for identifying producing zones, saline zones, chromium-bearing intervals, fractures, and aquifer flow behavior.
- How lithology, gamma logs, spontaneous potential logs, and electromagnetic flowmeters are used to characterize wells.

Major themes included:

- Identifying chromium-6 concentrations at specific depths (does not apply at JBWD).
- Potentially sealing off contaminated zones within wells.
- Using packer testing and casing extensions to isolate nitrate or chromium contamination. (Does not apply at JBWD re chromium).
- Determining whether drilling additional wells may be more practical than aggressive treatment in some cases (does not apply to chromium issue at JBWD.)

There was repeated discussion of:

- Specific flow contributions within individual wells.

California Rural Water Association Conference Summary

April 2026 | Stacy Doolittle, Board President

- How recharge water interacts with aquifers.
 - The long-term productivity and maintenance of wells.
 - The idea that “forewarned is forearmed” regarding geophysical understanding of groundwater systems.
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WEDNESDAY — PFAS, CHROMIUM-6, STORMWATER LIABILITY, AND REGULATORY TRENDS

Wednesday centered on PFAS (“forever chemicals”), chromium-6 contamination, stormwater regulation, and emerging liability exposure.

The session reviewed:

- Regulatory frameworks including CERCLA, TSCA, TMDLs, Porter-Cologne, Clean Water Act citizen suits, and California groundwater directives.
- The rapidly evolving legal and financial exposure surrounding PFAS and chromium contamination.
- The growing role of NGOs and citizen litigation in enforcing water quality rules.

PFAS discussions included:

- Sources of PFAS come from wastewater & septic, hygiene products, landfills, firefighting foam, food packaging, coatings, and industrial products.
- The persistence and bioaccumulation of PFAS in human bodies.
- Concerns over landfill leachate and stormwater runoff entering groundwater systems. (Follow up concern: Is the local landfill lined, and is there regular testing for direct PFAS intrusion into the Warren Basin Aquifer?)
- The complexity of PFAS sampling procedures due to contamination risks used in testing such as common products like Sharpies, sunscreen, Ziplocks, and ice packs.

Chromium-6 topics included:

- The chemistry and toxicity of chromium species. (**Note:** Scientists use the phrase “chromium species” because chromium can change oxidation states and behave

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very differently depending on environmental conditions like oxygen, pH, minerals, and biological activity.)

- Natural versus industrial chromium sources.
- Famous contamination cases including Hinkley groundwater contamination.
- The immense burden placed on small water systems by chromium compliance requirements.

Important discussion points:

- County development decisions proceed in CA with assumptions chromium treatment would eventually solve supply constraints (as in Joshua Tree)
- Exploration of stormwater capture and reuse in a PFAS-regulated future.
- The increasing exposure of utilities to lawsuits over contamination.
- The need for source control and infrastructure planning rather than relying on dilution alone. (Dilution does not apply to the chromium issue at JBWD).

THURSDAY — WELL EFFICIENCY, SCALING, REHABILITATION, AND LONG-TERM PRODUCTION

Thursday focused on well hydraulics, efficiency decline, rehabilitation, and operational maintenance.

The sessions emphasized:

- Internal scaling and mineral buildup as the primary causes of declining well performance.
- The importance of regular rehabilitation before major production losses occur.
- How small amounts of corrosion or scaling can dramatically increase pumping costs and reduce efficiency.

Technical topics included:

- Specific capacity calculations.
- Drawdown analysis.
- Head-flow curves.

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- Sand sealing.
- Gravel pack design.
- Wire-wrap versus mill-slot screens.
- Aquifer grain-size analysis.
- Pump efficiency tracking.

A recurring operational theme was:

“It is far better to maintain yield and efficiencies than to try and recover them.”

There was extensive discussion of:

- Scaling from manganese and calcium carbonate.
- Bacterial fouling of wells.
- Monitoring pumping trends over time to maximize efficiencies
- Comparing gallons produced versus energy consumed (ratio)
- Using operational analytics to understand long-term well decline.

Additional technologies discussed included:

- Flexible riser systems.
- Emergency temporary distribution hoses.
- New pump pull systems.
- Modern well screen designs.
- Boreline and Flexiriser products for high-temperature environments.

Overall, the conference strongly reinforced the importance of:

- Long-term infrastructure stewardship.
- Data-driven groundwater management.
- Preventive maintenance.
- Financial resilience.

California Rural Water Association Conference Summary

April 2026 | Stacy Doolittle, Board President

- Regulatory preparedness.
- Strategic planning for small and rural water districts.

Joint Powers Insurance Authority / Association of California Water Agencies Water Conference Summary

May 2026 | Stacy Doolittle, Board President

ACWA announced its new Executive Director, who is Karen Nemeth, former director of the CA Dept of Water Resources.

The overall atmosphere at the conference was:

- urgent,
- climate-focused,
- infrastructure-focused,
- and increasingly candid about systemic risks.

The central message across many sessions was essentially:

California's water governance, infrastructure, permitting systems, and political structures were built for a hydrologic reality that no longer exists — and agencies need to adapt much faster.

Session/Topic Notes

Emergency Preparedness & Disaster Response

A major focus was improving California water agencies' ability to respond during disasters.

SB 1001 – Utility Worker Access During Emergencies

The California JPIA is supporting [Senate Bill 1001](#), which would create a standardized statewide credentialing system allowing authorized utility workers to access restricted disaster areas more quickly. The bill aims to reduce delays during emergencies and improve restoration of critical utility services.

Key Emergency Management Themes

Speakers emphasized:

- Water agencies are often treated as “utilities” instead of critical **public health** infrastructure.

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- Water agencies can become excluded from restoration decisions when emergency structures place them under Environmental Health instead of Utilities branches.
Where is JBWD placed in the county emergency management structures.
- Coordination failures during disasters can significantly delay water system restoration.
- **JBWD to consider even greater-sized regional hazard mitigation planning? G402 Training for board?**
- Mutual aid systems such as CalWARN and CUEA (California Utilities Emergency Assistance) are becoming increasingly important.
- Subsidence of our aquifers is considered a “hazard”
- Local agencies should proactively build relationships with:
 - County emergency management
 - Local health officers
 - OEM/OES officials (Office of Emergency Management and Services)
 - Critical infrastructure utilities
- Breakdown in communication one of the biggest issues in the recent Palisades fire. “All water agencies that burned down will be back online in two weeks” – actual messaging shared with community.

There was repeated emphasis that **governance structure** directly impacts emergency effectiveness. ***There are upcoming JBWD activities related to this topic this year.***

Climate Change, Aridification & Infrastructure Stress

A dominant theme was that California is entering a long-term “aridification” era rather than temporary drought cycles. Sunny Wescott, from the US Department of Homeland Security was a speaker. She is the Federal Emergency Response Official Chief Meteorologist (on leave).

Key Climate Concerns

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Speakers discussed:

- Increasing temperatures
- Reduced snowpack reliability
- More atmospheric rivers and flood extremes
- Greater wildfire intensity
- Increased evaporation reducing recharge
- Land subsidence from groundwater extraction
- Seismic concerns potentially linked to drought and extraction

Andrew Fecko, GM of Placer County Water Agency stated he expects a 4-7% increase in temperature by 2085 in his county.

By 2050, it is now estimated that California sea levels will rise by about a foot higher than 2000 levels. No forested snowpacks that will last through the summer by the end of the century. We won't have enough cold water to support our major species act.

High heat pressure zones create high paranoia zones. There are also studies linking heat waves with:

- increased psychiatric ER visits,
- worsened symptoms in people with schizophrenia or anxiety disorders,
- higher aggression and violence rates,
- and greater feelings of social instability.

This is also called heat vulnerability or thermal stress.

The consensus was that existing infrastructure for CA water systems was built for a different hydrologic reality.

Water Supply & Recharge

Repeated themes included:

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- Recharge must become core infrastructure.
- Agencies need:
 - more storage,
 - conveyance flexibility,
 - groundwater banking,
 - recycled water,
 - faster permitting.

Need for a water supply assessment policy for JBWD?

There was broad concern that California currently lacks the infrastructure and regulatory speed necessary to capitalize on wet years when they occur.

Interwoven through out the conference was the launch of [ACWA's Vision for Our Water Future](#).

President Doolittle submitted a request to the GM for a board resolution agenda item when convenient in support of that Vision, which is an initiative to elevate water as a top priority for California's next governor, legislative leadership, and state officials. This initiative outlines a clear, solutions-focused framework to secure a resilient and reliable water system that meets the needs of California's economy, communities and environment.

Regulatory Reform & "Cutting Green Tape"

Many discussions centered on CEQA, permitting delays, and infrastructure timelines.

Key Regulatory Themes

Participants argued:

- Permitting delays dramatically increase project costs.
- California needs firm deadlines for environmental review and litigation.

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- Infrastructure projects can take years or decades longer than necessary.

Examples discussed:

- SB 149 (Caballero, 2023) is the most recent legislation to provide judicial streamlining for certain California Environmental Quality Act (CEQA) lawsuits. This idea originated in AB 900 (Buchanan, 2011) and various pieces of legislation have iterated it over the years.
- CEQA reviews/approvals on one project went from 1200 days to 270 days.
- Proposed statewide reforms imposing mandatory permitting deadlines.
- “Cutting Green Tape” initiatives intended to accelerate restoration and infrastructure projects.

There was tension between:

- environmental protection,
 - affordability,
 - and urgency of infrastructure delivery.
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Affordability Crisis & Infrastructure Funding

Multiple speakers emphasized:

- California’s water systems are underfunded.
- Proposition 218 constrains funding flexibility.
- Deferred maintenance is catching up statewide.
- Infrastructure modernization costs are enormous.

Chamber of Commerce speaker: businesses are “maxed out. You can’t out-tax and out-wage your way of this affordability crisis in California.”

Need more efficiencies around cost reliability.

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Assemblymember Diane Papa, Chair of the [Water, Parks and Wildlife](#) Committee, highlighted:

- climate stress on infrastructure,
- the need for regional resiliency,
- and the importance of strategic planning and “shovel-ready” projects to compete for funding.

Groundwater Adjudication & Growth Control

A major thread relevant to JBWD/Joshua Tree involved:

- groundwater adjudication,
- water rights,
- development restrictions,
- and agency authority.

Important Takeaways

Speakers discussed:

- adjudication as a powerful but extremely expensive and lengthy process,
 - judicial authority over allocation,
 - moratoria on new water service and will-serve policies,
 - drought allocations,
 - service boundary authority,
 - CEQA leverage,
 - and groundwater sustainability enforcement.
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May 2026 | Stacy Doolittle, Board President

Strategic Planning & Long-Term Resilience

Several speakers emphasized that agencies need:

- adaptive long-term planning,
- integrated climate strategies,
- and stronger governance models.

Metropolitan's [CAMP4W](#) framework was presented as a model integrating:

- water supply,
- infrastructure,
- climate adaptation,
- and finance planning into one iterative system.

Repeated concerns regarding resiliency included:

- future Colorado River instability,
- long-term State Water Project reliability,
- recycled water expansion,
- regional storage,
- and climate-driven operational uncertainty.

Organizational & Political Observations

Recurring political/organizational themes:

- Regional collaboration is increasingly necessary.
- “Unusual partners” will be required to solve affordability and infrastructure challenges.
- Water agencies need stronger public communication and outreach capacity.

Joint Powers Insurance Authority / Association of California Water Agencies Water Conference Summary

May 2026 | Stacy Doolittle, Board President

- Public trust in tap water remains a major issue despite California’s highly regulated systems.
-

Specific Ideas Relevant to JBWD / Local Strategy

Potential Strategic Areas

- Water/sewer master planning
- Emergency preparedness structure
- Recharge infrastructure and sustainability with SWP reliability issues with global warming
- Adjudication research
- Long-term climate adaptation
- Regional partnerships
- Basin governance strategy

There’s also a recurring undercurrent that:

- agencies may need to become more assertive and strategic,
- especially regarding growth pressures, future water reliability, and basin sustainability.

The central message across many sessions was essentially:

California’s water governance, infrastructure, permitting systems, and political structures were built for a hydrologic reality that no longer exists — and agencies need to adapt much faster.



AGENDA ITEM NO:	7A
MEETING DATE:	05.18.26

Staff Report

PRESENTED BY:	GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF ADMIN SHOOK, AND INTERIM DIRECTOR OF OPERATIONS KOLISZ
TOPIC:	BUDGET WORKSHOP #2: 2025/26 REVISED CAPITAL AND 2026/27 PROPOSED CAPITAL BUDGET
RECOMMENDATION:	REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING.

SUMMARY: The 25/26 Revised Capital Budget and 26/27 Proposed Capital Budgets are presented for review and discussion.

BACKGROUND: Staff began developing the revised FY 2025–2026 and proposed FY 2026–2027 budgets in February. **Today marks the second of formal budget presentations to the Board of Directors and will primarily be focused on the Capital budget.** On June 3rd, the comprehensive budget will be presented to the Board for adoption consideration.

Throughout this interactive process, our goal is to review, revise, and refine both the 25/26 Revised Capital budget and the 26/27 Proposed Capital budget.

ANALYSIS: **1. Capital – Other Projects**

The FY 2026/27 Proposed Budget includes significant investment in operational resiliency and infrastructure modernization projects including:

- D3-1 Rehab/Replacement – \$500,000
- E2-1 Reservoir Repair/Rehab continues - \$435,500
- K1 Tank Replace/Upgrade – \$250,000
- Bulk Fuel Tank Replacement – \$175,000
- Vacuum Excavator – \$150,000 (potential offset from trading old one)
- G Booster Electrical Panel Replacement – \$125,000
- AMI Meter Conversion – \$100,000
- Emergency Generator Replacement – \$87,500

Several projects originally budgeted in FY 2025/26 were deferred, partially completed, or reprioritized into FY 2026/27.

Summary: The FY 2026/27 Proposed Budget prioritizes:

- Asset replacement
- Operational resiliency
- Equipment modernization
- Reliability improvements to aging infrastructure

2. Chromium 6 Compliance

Chromium 6 expenditures increase substantially in FY 2026/27.

Proposed investments include:

- Chromium 6 Pilot Study – \$300,000
- Chromium 6 Design – \$450,000
- Chromium 6 General – \$250,000

Total Chromium 6 expenditures increase to approximately **\$1.00 million**.

The FY 2026/27 budget reflects movement from:

- Preliminary planning and general expenditures toward:
- Pilot testing
- System design
- Active compliance preparation

While Chromium 6 expenditures increase significantly, current costs remain relatively modest compared to the anticipated remaining long-term compliance obligations currently estimated at approximately **\$59 million**.

Summary: FY 2026/27 represents a major advancement in Chromium 6 compliance preparation, transitioning from preliminary planning into implementation-focused activities.

3. Pipeline Program Expansion

Pipeline expenditures increase significantly in FY 2026/27 including:

- Belmont PR1-1 (Priority 1/Phase 1) Pipe Installation – \$2.65 million
- Belmont Pipeline Design/Bid/Project Management – \$73,500
- Cactus Pipe Replacement – \$50,000

Pipeline expenditures increase from approximately:

- **\$231,500 in FY 2025/26 Revised**
- to:
- **\$2.77 million in FY 2026/27 Proposed**

The Belmont pipeline project represents the District's single largest proposed capital investment for FY 2026/27.

Summary: The FY 2026/27 Proposed Budget reflects a major infrastructure delivery year focused on:

- Aging pipeline replacement
- Water system reliability
- Long-term distribution system improvements

3. Net Financial Position – Combined Budget

- For 26/27, net revenues before capital stand at **\$2.65 million**
- After capital expenditures reflect a **planned reserve drawdown of \$3.43 million**
- After capital expenditures, the **two-year drawdown** for 25/26 Revised and 26/27 Proposed equals **\$1.58 million**

Summary: The District is intentionally utilizing reserves to fund infrastructure and planning investments.

KEY TAKEAWAYS:

While capital expenditures increase substantially compared to the FY 2025/26 Revised Budget, the proposed 24 projects address critical infrastructure needs and position the District to manage future regulatory and operational challenges.

Chromium 6 planning advances substantially:

- Moving from preliminary efforts into pilot testing and design

Deferred projects are reintroduced:

- Several projects postponed in FY 2025/26 Revised return in FY 2026/27

Pipeline reliability is a major priority:

- Belmont project dominates capital expenditures

Operational resiliency investments continue:

- Equipment, tanks, generators, and electrical upgrades included

Overall, key fiscal considerations include:

- Increased reserve reliance to fund capital/planning initiatives
- Total expenditure growth outpaces operating revenue growth
- Rising long-term obligations, particularly related to Chromium 6 compliance

While the current fiscal strategy is sustainable in the short term, future financial planning will require:

- Continued monitoring of operating cost growth
- Strategic rate adjustments
- Long-term funding strategies for major capital obligations, such as earmarks, grants, loans, etc.

RECOMMENDED ACTION:

Staff will continue refining the budget over the next few weeks with the goal of Board approval on June 3, 2026. At that meeting, staff will formally recommend:

- Adoption of the Revised FY 2025–2026 budget, and
- Adoption of the Proposed FY 2026–2027 budget

See **Fiscal Impact** on Next Page

FISCAL IMPACT:**CAPITAL BUDGET SUMMARY**

Category	FY 25/26 Original	FY 25/26 Revised	FY 26/27 Proposed
Capital – Other	\$2.27 million	\$1.20 million	\$2.30 million
Capital – Chromium 6	\$0.43 million	\$0.15 million	\$1.00 million
Capital – Pipeline	\$2.30 million	\$0.23 million	\$2.77 million
Total Capital Expenses	\$5.00 million	\$1.58 million	\$6.08 million

COMBINED BUDGET SUMMARY

Category	FY 25/26 Original	FY 25/26 Revised	FY 26/27 Proposed
Total Revenues	\$12.22 million	\$12.74 million	\$13.16 million
Operating Expenses	\$9.72 million	\$9.31 million	\$10.51 million
Capital Expenses	\$5.00 million	\$1.58 million	\$6.08 million
Total Expenses (Op and Cap)	\$14.72 million	\$10.89 million	\$16.59 million
Net Revenues (Drawdown of Reserves)	(\$2.50 million)	\$1.85 million	(\$3.43 million)

- The District transitions from a **\$1.85 million increase to reserves in FY 2025/26 Revised** to a **\$3.43 million planned drawdown in FY 2026/27** resulting in a **two-year drawdown of \$1.58 million**
- Operating and Cash Flow reserves are projected to cover six months of Operating expenses, as required by the Reserve Policy.
- Total **cash reserve balances** decrease from \$24.8 million to \$23.24 million by 06/30/27. Unrestricted reserves are projected at \$17.4 million.

JBWD 2025/26 REVISED and 2026/27 BUDGET CAPITAL BUDGET		ADOPTED	PROPOSED	
		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

CAPITAL - OTHER				
01-7-70-22203	CP #A22203: E2-1 RESERVOIR REHAB	871,000.00	435,500.00	435,500.00
01-7-70-23207	CP #A23207: AMI METER CONVERSION	-	-	100,000.00
01-7-70-24003	CP #A24003: WELL 15 REPAIR/REHAB	285,797.68	285,797.68	-
01-7-70-24206	CP #A24206: EMERGENCY WATER PUMP	65,000.00	-	80,000.00
01-7-70-24207	CP #A24207: A1 ROAD REHAB	200,000.00	-	-
01-7-70-25200	CP #A25200: EMERGENCY REPAIRS (CAP OR OP)	150,000.00	40,000.00	150,000.00
01-7-70-25201	CP #A25201: C2-B RECOATING ENGINEERING	50,000.00	50,000.00	-
01-7-70-25202	CP #A25202: G BOOSTERS ELECTRICAL PANEL REPL	40,000.00	10,000.00	125,000.00
01-7-70-25203	CP #A25203: SCADA SECURITY UPGRADES	75,000.00	75,000.00	30,000.00
01-7-70-25204	CP #A25204: 60KW EMERG GENERATOR REPL-ADMIN	75,000.00	37,500.00	87,500.00
01-7-70-25205	CP #A25205: DUMP TRUCK	200,000.00	200,000.00	-
01-7-70-25206	CP #A25206: EQUIPMENT TRAILER	50,000.00	50,000.00	-
01-7-70-25207	CP #A25207: ELECTRICAL SCHEMATIC DRAWINGS	50,000.00	-	-
01-7-70-25208	CP #A25208: INVENTORY CONTROL	10,000.00	-	-
01-7-70-25210	CP #A25210: WELL 10 MOTOR CONTROL PANEL	150,000.00	-	-
01-7-70-26200	CP#A26200: EMERGENCY STORAGE CONTAINER	-	-	15,000.00
01-7-70-26201	CP#A26201: K1 TANK REPLACE/UPGRADE	-	-	250,000.00
01-7-70-26202	CP#A26202: PRESSURE REDUCING (PR) STN UPGRADES	-	-	50,000.00
01-7-70-26203	CP#A26203: BOOSTER PUMP REHAB/UPGRADES	-	-	25,000.00
01-7-70-26204	CP#A26204: MOTOR CONTROL CENTER (MCC) UPGRADES	-	-	50,000.00
01-7-70-26206	CP#A26206: D3-1 REHAB/REPLACEMENT	-	-	500,000.00
01-7-70-26207	CP#A26207: TRUCK	-	-	60,000.00
01-7-70-26211	CP#A26211: ARROW TRAFFIC BOARD (TRAILER MOUNTED)	-	-	10,000.00
01-7-70-26213	CP#A26213: D3-1 REPLACE ANALYSIS	-	11,644.00	11,644.00
01-7-70-26214	CP#A26214: BULK FUEL TANK REPLACEMENT	-	-	175,000.00
01-7-70-26215	CP#A26215: VERMEER LP SDT VACUUM EXCAVATOR	-	-	150,000.00
TOTAL CAPITAL - OTHER		2,271,797.68	1,195,441.68	2,304,644.00

CAPITAL - CHROMIUM 6				
01-7-70-26208	CP#A26208: CHROM6 PILOT STUDY	-	50,000.00	300,000.00
01-7-70-26209	CP#A26209: CHROM6 DESIGN	-	-	450,000.00
01-7-70-71850	CP #A71850: CHROMIUM 6 GENERAL (OP/CAP)	430,305.00	100,000.00	250,000.00
TOTAL CAPITAL - CHROMIUM 6		430,305.00	150,000.00	1,000,000.00

CAPITAL - PIPELINE				
01-7-70-24204	CP #A24204: BELMONT Pr1-1PIPE INSTALL	2,200,000.00	100,000.00	2,650,000.00
01-7-70-25209	CP #A25209: CENTER PIPE REPL 660 LF	100,000.00	100,000.00	-
01-7-70-26210	CPA26210: BELMONT PIPE Pr1-1 BID/DESGN UPD/PROJMGT	-	31,500.00	73,500.00
01-7-70-26212	CP#A26212: CACTUS PIPE REPLACEMENT	-	-	50,000.00
TOTAL CAPITAL - PIPELINE		2,300,000.00	231,500.00	2,773,500.00
TOTAL CAPITAL EXPENSES		5,002,102.68	1,576,941.68	6,078,144.00

SUMMARY				
CAP EXPENSES	TOTAL CAPITAL - OTHER	2,271,797.68	1,195,441.68	2,304,644.00
	TOTAL CAPITAL - CHROMIUM 6	430,305.00	150,000.00	1,000,000.00
	TOTAL CAPITAL - PIPELINE	2,300,000.00	231,500.00	2,773,500.00
	TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,078,144.00

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
235	OPERATING DEPARTMENTAL SUMMARY				
236					
237	REVENUES	TOTAL OPERATING REVENUES	8,979,000.00	9,223,100.00	9,698,582.00
238		TOTAL NON-OPERATING REVENUES	3,237,017.50	3,512,272.50	3,462,388.00
239		TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
240					
241					
242	OP EXPENSES	TOTAL PRODUCTION	2,811,361.64	2,724,797.17	2,813,584.66
243		TOTAL DISTRIBUTION	1,886,682.28	1,960,902.28	2,099,757.10
244		TOTAL CUSTOMER SERVICE	862,004.44	863,463.37	883,987.00
245		TOTAL ADMINISTRATION	1,493,279.07	1,536,503.43	1,818,319.32
246		TOTAL REGULATORY & DEVELOPMENT	199,373.14	244,171.50	268,813.26
247		TOTAL FINANCE	903,782.13	881,304.59	962,688.39
248		TOTAL HUMAN RESOURCES	292,432.58	292,230.50	316,813.26
249		TOTAL BONDS, LOANS & STANDBY	512,583.40	514,283.40	514,955.90
250		TOTAL REPORTS, STUDIES & PLANS	516,742.50	59,500.00	600,000.00
251		TOTAL PIPELINE PROGRAM (formerly CIRP)	27,000.00	20,000.00	20,000.00
252		TOTAL HDMC TREATMENT PLANT	213,000.00	213,000.00	213,640.00
253		TOTAL BENEFITS ALLOCATED TO DEPTS	-	-	-
254		TOTAL FIELD ALLOCATED TO DEPTS	-	-	-
255		TOTAL OFFICE ALLOCATED TO DEPTS	-	-	-
256		TOTAL OPERATING EXPENSES	9,718,241.18	9,310,156.24	10,512,558.89
257		NET REVENUES BEFORE CAPITAL	2,497,776.32	3,425,216.26	2,648,411.11
258			OPERATING REVENUES & OPERATING EXPENSES SHOWN IN GREEN		
259	CAPITAL BUDGET SUMMARY				
260	CAP EXPENSES	TOTAL CAPITAL - OTHER	2,271,797.68	1,195,441.68	2,304,644.00
261		TOTAL CAPITAL - CHROMIUM 6	430,305.00	150,000.00	1,000,000.00
262		TOTAL CAPITAL - PIPELINE	2,300,000.00	231,500.00	2,773,500.00
263		TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,078,144.00
265		(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL	(2,504,326.36)	1,848,274.58	(3,429,732.89)
266					
267	COMBINED TOTAL / BOTTOM LINE				
268		TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
269		TOTAL OPERATING EXPENSES	9,718,241.18	9,310,156.24	10,512,558.89
270		TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,078,144.00
271		TOTAL OPERATING & CAPITAL EXPENSES	14,720,343.86	10,887,097.92	16,590,702.89
272		(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL	(2,504,326.36)	1,848,274.58	(3,429,732.89)
273					
274	PROJECTED CASH BALANCES				
275			ACTUAL BALANCE AT 07/01/25	2-YR INCREASE / (DECREASE)	PROJECTED BALANCE AT 06/30/27
277		LEGALLY RESTRICTED PORTION	5,819,729.00	-	5,819,729.00
278		DESIGNATED/UNRESTRICTED PORTION	18,997,528.00	(1,581,458.31)	17,416,069.69
279		TOTAL PROJECTED CASH BALANCE	24,817,257.00	(1,581,458.31)	23,235,798.69
280					
281					

MAJOR RESERVE USAGE DETAIL, ESTIMATED & PROJECTED UNRESTRICTED RESERVE BALANCES

Prepared 05/14/26

	25/26 REVISED					26/27				
	REPORTS	EQ/TCH	MTR RPLC	CHROM 6	CAPITAL	REPORTS	EQ/TCH	MTR RPLC	CHROM 6	CAPITAL
BEGINNING RESERVE BALANCE as of 07/01	455,396	299,709	1,066,610	-	4,877,927	793,146	876,476	856,540	3,350,000	6,129,764
				^NEW^						
NEW FUNDING PROVIDED FROM APPROVED RATES*	216,000	406,000	185,000	-	2,000,000	225,000	422,000	185,000	-	2,000,000
NET 24/25 TRANSFER MADE IN 25/26 - PROVIDED / (USED)	176,750	370,767	(395,070)	3,500,000	478,778					
<u>OPERATING USAGE</u>										
AWIA Risk & Resilience Plan/Emergency Response Plan	(25,000)					(40,000)				
Urban Water Management/Wtr Shortage	(30,000)									
Water Master Plan/Capital Improvement Plan						(250,000)				
Water Rate Study 26/27						(30,000)				
<u>CAPITAL USAGE</u>										
SCADA Upgrades		(75,000)					(30,000)			
Admin Office Emergency Generator		(125,000)								
New Truck (not replacement but allowed)							(60,000)			
AMI Meter Conversion								(100,000)		
All Other Capital				-	(1,226,942)					(4,888,144)
Chromium 6 General Costs (OP or CAP)				(100,000)					(250,000)	
Chromium 6 Pilot Study				(50,000)					(300,000)	
Chromium 6 Design									(450,000)	
LESS CURRENT YEAR USAGE DETAILED ABOVE	(55,000)	(200,000)	-	(150,000)	(1,226,942)	(320,000)	(90,000)	(100,000)	(1,000,000)	(4,888,144)
ENDING RESERVE BALANCE @ FYE	793,146	876,476	856,540	3,350,000	6,129,764	698,146	1,208,476	941,540	2,350,000	3,241,620

*WHEN BUDGET TARGETS ARE MET

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
4	OPERATING BUDGET				
5					
6	REVENUES				
7	OPERATING REVENUES				
8	01-41010	METERED WATER SALES	5,302,000.00	5,500,000.00	5,781,000.00
9	01-41012	ALLOW FOR CAAP/BILLING ADJ	(12,000.00)	(20,000.00)	(20,000.00)
10	01-41015	BASIC FEES	3,041,000.00	3,073,524.00	3,193,050.00
11	01-41016	BASIC FEES - LOCKED/PULLED	440,000.00	356,804.00	462,000.00
12	01-41030	PRIVATE FIRE PROTECTION SERV.	38,000.00	44,095.00	40,000.00
13	01-41040	SPECIAL SERVICES REVENUE	170,000.00	268,677.00	242,532.00
14		TOTAL OPERATING REVENUES	8,979,000.00	9,223,100.00	9,698,582.00
15					
16	NON-OPERATING REVENUES				
17	01-41045	HDMC: WWTP OPERATIONS REIMB REVENUE	213,000.00	213,000.00	213,640.00
18	01-41046	HDMC: WWTP OVERHEAD/FEES REIMB REVENUE	47,925.00	47,925.00	48,069.00
19	01-42100	STANDBY REVENUE-CURRENT	1,200,000.00	1,181,291.00	1,200,000.00
20	01-43000	PROPERTY TAX REVENUE	950,000.00	1,107,072.00	1,000,000.00
21	01-43020	ASSESSMENT REVENUE - CMM	202,892.50	202,892.50	202,065.00
22	01-44010	WATER CAPACITY CHARGES	-	-	-
23	01-44020	PLAN CHECK/INSPECTION FEES	-	-	-
24	01-44030	BOND CALL REVENUE - CMM	-	-	-
25	01-44030	METER INSTALLATION & UPGRADE FEES	-	-	-
26	01-44035	METER REPAIR REVENUE (CUST DMG)	-	-	-
27	01-44050	WASTEWATER CAPACITY CHARGES	-	-	-
28	01-46100	GRANT REVENUE - FEDERAL	-	-	-
29	01-46121	GRANT REVENUE - LOCAL (MWA)	3,200.00	4,050.00	8,000.00
30	01-46200	CAPITAL CONTRIBUTIONS	-	-	-
31	01-47000	MISCELLANEOUS REVENUE	20,000.00	5,000.00	34,280.00
32	01-47002	INTEREST REVENUE - LAIF & US BANK	550,000.00	573,804.00	577,847.00
33	01-47005	INTEREST REVENUE - CAMP	50,000.00	177,238.00	178,487.00
38		TOTAL NON-OPERATING REVENUES	3,237,017.50	3,512,272.50	3,462,388.00
39		TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
40					

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
41	OPERATING & NON-OP EXPENSES				
42					
43	PRODUCTION				
44	01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	505,779.00	505,779.00	557,406.00
45	01-5-01-02205	WATER TREATMENT EXPENSE	32,000.00	32,000.00	20,000.00
46	01-5-01-02210	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	10,000.00
47	01-5-01-03102	WATER RECHARGE PURCHASE	817,700.00	817,700.00	846,036.00
48	01-5-01-03103	RECHARGE BANKING CONTRA	-	-	-
49	01-5-01-03108	RECHARGE MAINT/REPAIR	40,000.00	5,000.00	10,000.00
50	01-5-01-03111	EQUIPMENT RENTAL	5,000.00	5,000.00	5,000.00
51	01-5-01-03115	PUMPING PLANT REPAIR & MAINT.	101,559.28	101,559.28	50,000.00
52	01-5-01-03120	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	60,000.00
53	01-5-01-03207	GENERATOR (ALL) REPAIR & MAINTENANCE	40,000.00	20,000.00	20,000.00
54	01-5-01-04004	LABORATORY SERVICES	20,000.00	25,000.00	25,000.00
55	01-5-01-06105	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	600,000.00
56	01-5-01-06501	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	10,000.00
57	01-5-01-07002	RIGHT OF WAY (ACCESS)	27,000.00	18,000.00	18,000.00
58	01-5-01-98001	EE BENEFITS ALLOCATED	344,500.49	344,021.68	372,684.41
59	01-5-01-98002	FIELD EXPENSES ALLOCATED	197,822.87	170,737.21	209,458.25
60	TOTAL PRODUCTION		2,811,361.64	2,724,797.17	2,813,584.66
61					
62	DISTRIBUTION				
63	01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	854,028.56	854,028.56	913,659.00
64	01-5-02-02211	SMALL TOOLS - DISTRIBUTION	15,000.00	15,000.00	20,000.00
65	01-5-02-02920	INVENTORY-OVER & SHORT	20,000.00	20,000.00	20,000.00
66	01-5-02-03106	MAINLINE AND LEAK REPAIR	80,000.00	160,000.00	150,000.00
67	01-5-02-03206	TRACTOR REPAIR / MAINT. (NON-PIPE)	15,000.00	25,000.00	25,000.00
68	01-5-02-04005	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	12,000.00
69	01-5-02-98001	EE BENEFITS ALLOCATED	585,506.03	584,692.24	614,009.13
70	01-5-02-98002	FIELD EXPENSES ALLOCATED	305,147.69	290,181.48	345,088.97
71	TOTAL DISTRIBUTION		1,886,682.28	1,960,902.28	2,099,757.10
72					
73	CUSTOMER SERVICE				
74	01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	73,794.00	73,794.00	75,167.00
75	01-5-03-01114	CUSTOMER SERV. - OFFICE SALARY	289,415.00	289,415.00	294,683.00
76	01-5-03-02210	SMALL TOOLS - FIELD TECH	5,000.00	5,000.00	5,000.00
78	01-5-03-03107	METER SERVICE REPAIR (INTERNAL & CUST)	30,000.00	30,000.00	30,000.00
79	01-5-03-05201	METER READING EQUIPMENT & EXPENSE	10,000.00	10,000.00	10,000.00
80	01-5-03-07000	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	1,000.00
81	01-5-03-07004	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,850.00
82	01-5-03-07010	BAD DEBT	58,000.00	61,000.00	58,000.00
83	01-5-03-07015	CUSTOMER SERVICE - OTHER (Bill print,Courier)	28,000.00	30,300.00	32,000.00
85	01-5-03-98001	EE BENEFITS ALLOCATED	247,411.15	247,067.28	250,212.70
86	01-5-03-98002	FIELD EXPENSES ALLOCATED	27,987.44	24,914.31	28,577.77
87	01-5-03-98003	OFFICE EXPENSE ALLOCATED	84,746.85	84,322.78	92,496.53
88	TOTAL CUSTOMER SERVICE		862,004.44	863,463.37	883,987.00
89					

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
90	ADMINISTRATION				
91	01-5-04-01108	ADMINISTRATION SALARY	420,988.00	420,988.00	437,344.00
92	01-5-04-01121	BD OF DIRECTORS SALARY	54,000.00	54,000.00	55,000.00
93	01-5-04-01210	BD OF DIRECTORS TRAINING/TRAVEL	25,000.00	25,000.00	25,000.00
94	01-5-04-04007	LEGISLATIVE ADVOCACY	50,000.00	50,000.00	75,000.00
95	01-5-04-04012	GM DISCRETIONARY	20,000.00	20,000.00	20,000.00
96	01-5-04-07008	BUSINESS EXPENSE	9,500.00	9,500.00	9,500.00
97	01-5-04-07014	PUBLIC OUTREACH	75,000.00	75,000.00	75,000.00
98	01-5-04-07016	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTWARE)	52,000.00	52,000.00	55,000.00
99	01-5-04-07020	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	18,000.00
100	01-5-04-07025	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	200,000.00
101	01-5-04-07050	GRANT WRITING - NON-PROJECT	50,000.00	20,000.00	100,000.00
102	01-5-04-07218	SAFETY EXPENSE (EQUIP & SUPPLIES)	12,000.00	12,000.00	12,000.00
103	01-5-04-07219	EMERGENCY PREPAREDNESS	22,000.00	6,000.00	22,000.00
104	01-5-04-07401	PROPERTY, AUTO, GL INSURANCE & RISK MGMT	175,000.00	265,000.00	282,364.00
105	01-5-04-98001	EE BENEFITS ALLOCATED	286,759.02	286,360.47	295,166.89
106	01-5-04-98003	OFFICE EXPENSE ALLOCATED	123,032.05	122,654.96	136,944.43
107		TOTAL ADMINISTRATION	1,493,279.07	1,536,503.43	1,818,319.32
108					
109	REGULATORY & DEVELOPMENT				
110	01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	83,269.00	83,269.00	84,823.00
111	01-5-05-02305	MAPS/DRAFTING SUPPLIES	5,000.00	-	-
113	01-5-05-04008	ENGINEERING CONTRACT SERVICES	30,000.00	80,000.00	100,000.00
115	01-5-05-98001	EE BENEFITS ALLOCATED	56,720.40	56,641.57	57,372.12
116	01-5-05-98003	OFFICE EXPENSE ALLOCATED	24,383.74	24,260.93	26,618.14
117		TOTAL REGULATORY & DEVELOPMENT	199,373.14	244,171.50	268,813.26
118					
119	FINANCE				
120	01-5-06-01101	FINANCE SALARY	379,554.00	379,554.00	407,853.00
121	01-5-06-04009	ACCOUNTING/AUDIT SERVICES	116,565.00	98,900.00	115,970.00
122	01-5-06-07001	FINANCE - OTHER (P/R Proc, Bank fees)	38,000.00	34,100.00	37,600.00
123	01-5-06-98001	EE BENEFITS ALLOCATED	258,529.51	258,170.19	274,096.63
124	01-5-06-98003	OFFICE EXPENSE ALLOCATED	111,133.62	110,580.40	127,168.76
125		TOTAL FINANCE	903,782.13	881,304.59	962,688.39
126					
127	HUMAN RESOURCES				
128	01-5-07-01102	HUMAN RESOURCES SALARY	83,269.00	83,269.00	84,823.00
129	01-5-07-01105	AWARDS SALARY	15,559.44	15,559.00	10,000.00
130	01-5-07-01215	EMPLOYEE TRAINING	44,000.00	44,000.00	44,000.00
131	01-5-07-01217	EMPLOYEE EDUCATION	5,000.00	5,000.00	5,000.00
132	01-5-07-01905	EMPLOYMENT RECRUITING EXPENSE	10,000.00	10,000.00	35,000.00
133	01-5-07-01910	LABOR LEGAL FEES	50,000.00	50,000.00	50,000.00
134	01-5-07-01915	HUMAN RESOURCES - OTHER	3,500.00	3,500.00	4,000.00
135	01-5-07-98001	EE BENEFITS ALLOCATED	56,720.40	56,641.57	57,372.12
136	01-5-07-98003	OFFICE EXPENSE ALLOCATED	24,383.74	24,260.93	26,618.14
137		TOTAL HUMAN RESOURCES	292,432.58	292,230.50	316,813.26
138					

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
139	BONDS, LOANS & STANDBY				
140	01-5-09-08115	CMM PRINCIPLE	127,000.00	127,000.00	132,000.00
141	01-5-09-08130	(PIPE) MUNICIPAL FINANCE LOAN PRINCIPLE	190,677.50	190,677.50	198,018.58
142	01-5-09-08215	INTEREST EXPENSE - CMM	75,892.50	75,892.50	70,065.00
143	01-5-09-08220	(PIPE) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	77,213.40	77,213.40	69,872.32
144	01-5-09-08320	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	6,000.00
145	01-5-09-08325	ADMINISTRATION - CMM	13,000.00	13,000.00	13,500.00
146	01-5-09-08330	STANDBY ADMINISTRATION	22,800.00	24,500.00	25,500.00
147	TOTAL BONDS, LOANS & STANDBY		512,583.40	514,283.40	514,955.90
148					
149	REPORTS, STUDIES & PLANS				
150	01-5-10-19002	#A22216 WTR MSTR PLAN /(CIP) CAP IMPRV PLN (EXP)	250,000.00	-	250,000.00
155	01-5-10-24202	#E24202: COST ALLOCATION PLAN	6,742.50	4,500.00	-
156	01-5-10-25201	#E25201: 25/26 FEE STUDY	20,000.00	-	-
157	01-5-10-25202	#E25202: USGS GROUND WATER STUDY	150,000.00	-	-
158	01-5-10-25203	#E25203R: SPILL PREVENTION PLAN	30,000.00	30,000.00	-
159	01-5-10-25204	#E25204R: AWIA RISK/RESIL & EMERG RESP PLAN	30,000.00	25,000.00	40,000.00
160	01-5-10-25205	(DNU) #E25205R: EMERGENCY RESPONSE PLAN	30,000.00	-	-
163	01-5-10-26202	#E26202: 26/27 WATER RATE STUDY	-	-	30,000.00
164	01-5-10-26203	#E26203: 26/27 WWPTP RATE STUDY	-	-	30,000.00
165	01-5-10-26204	#E26204: SPECS/STANDARDS/DEVELOPMENT PROCESS	-	-	150,000.00
166	01-5-10-26206	#E26206: MONITORING WELL STUDY	-	-	100,000.00
167	TOTAL REPORTS, STUDIES & PLANS		516,742.50	59,500.00	600,000.00
168					
169	PIPELINE PROGRAM (formerly CIRP)				
174	01-5-12-05010	PIPE: VEHICLE/EQUIP EXPENSE (TRACTORS & TRUCKS)	27,000.00	20,000.00	20,000.00
178	TOTAL PIPELINE PROGRAM (formerly CIRP)		27,000.00	20,000.00	20,000.00
179					
180	HDMC TREATMENT PLANT (Reimbursable)				
181	01-5-20-03101	HDMC: OTHER	68,000.00	68,000.00	70,040.00
182	01-5-20-04100	HDMC: CONTRACTED OPERATION EXP	120,000.00	120,000.00	123,600.00
183	01-5-20-06100	HDMC: PUMPING POWER	25,000.00	25,000.00	20,000.00
184	TOTAL HDMC TREATMENT PLANT		213,000.00	213,000.00	213,640.00
185					

	B	C	D	E	F
1	JBWD 2025/26 REVISED and 2026/27 BUDGET		ADOPTED	PROPOSED	
2			2025/2026		2026/2027
3	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
186	BENEFITS ALLOCATED TO DEPTS				
187	01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
188	01-5-51-01216	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	617,942.00
189	01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	17,098.00	17,098.00	20,287.00
190	01-5-51-01225	WORKERS COMPENSATION INSURANCE	44,384.00	44,384.00	48,151.00
191	01-5-51-01230	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	453,667.00
192	01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	72,928.00
193	01-5-51-01232	RETIREMENT: PERS - TEMP	3,000.00	448.00	459.00
194	01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	41,200.00
195	01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	9,744.00
196	01-5-51-01305	PAYROLL TAXES	230,751.00	230,751.00	242,936.00
197	01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(1,836,147.00)	(1,833,595.00)	(1,920,914.00)
198	TOTAL BENEFITS ALLOCATED TO DEPTS		-	-	-
199					
200	FIELD ALLOCATED TO DEPTS				
201	01-5-52-01240	UNIFORMS (FIELD)	19,125.00	10,000.00	10,625.00
202	01-5-52-02206	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	55,000.00
203	01-5-52-02209	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	10,000.00
204	01-5-52-02210	SMALL TOOLS - MECHANIC	20,333.00	20,333.00	25,000.00
205	01-5-52-03905	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	32,000.00	35,000.00
206	01-5-52-04015	OPS: SOFTWARE	110,000.00	110,000.00	110,000.00
207	01-5-52-04016	OPS: COMP SUPPORT (IT SERVICES)	50,000.00	50,000.00	51,500.00
208	01-5-52-04018	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
209	01-5-52-05005	FUEL-VEHICLES	120,000.00	75,000.00	110,000.00
210	01-5-52-05010	AUTO EXPENSE - FIELD	45,000.00	45,000.00	60,000.00
212	01-5-52-06305	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	36,000.00
213	01-5-52-07009	REGULATORY-PERMITS, FEES, CERTS	45,000.00	51,000.00	50,000.00
214	01-5-52-98000	ALLOCATED EXPENSES - FIELD	(530,958.00)	(485,833.00)	(583,125.00)
215	TOTAL FIELD ALLOCATED TO DEPTS		-	-	-
216					
217	OFFICE ALLOCATED TO DEPTS				
218	01-5-53-01405	TEMPORARY LABOR - OFFICE	5,000.00	10,000.00	30,000.00
219	01-5-53-02105	OFFICE SUPPLIES	27,680.00	27,680.00	29,940.00
220	01-5-53-02107	ADMIN: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
221	01-5-53-02110	POSTAGE	33,500.00	33,500.00	35,000.00
222	01-5-53-03906	BUILDING REPAIR/MAINT - OFFICE	30,000.00	22,400.00	31,106.00
223	01-5-53-04010	ADMIN: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	61,800.00
224	01-5-53-04015	ADMIN: SOFTWARE	123,000.00	123,000.00	125,000.00
225	01-5-53-05010	AUTO EXPENSE - OFFICE	1,000.00	2,000.00	2,000.00
226	01-5-53-06205	TELEPHONE AND UTILITIES	65,000.00	65,000.00	65,000.00
227	01-5-53-98000	ALLOCATED EXPENSES - OFFICE	(367,680.00)	(366,080.00)	(409,846.00)
228	TOTAL OFFICE ALLOCATED TO DEPTS		-	-	-
229	TOTAL OPERATING EXPENSES		9,718,241.18	9,310,156.24	10,512,558.89
230	NET REVENUES to FUND CAPITAL & RESERVES		2,497,776.32	3,425,216.26	2,648,411.11

	A	B	C	E	F	G
2				2025/2026		2026/2027
3	Type	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
4	SALARIES & BENEFITS SUMMARY			Please note: Several positions are split among multiple departments.		
5						
6						
7	SALARIES	01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	505,779.00	505,779.00	557,406.00
8	From Multiple Depts.	01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	854,028.56	854,028.56	913,659.00
9		01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	73,794.00	73,794.00	75,167.00
10		01-5-03-01114	CUSTOMER SERVICE - OFFICE SALARY	289,415.00	289,415.00	294,683.00
11		01-5-04-01108	ADMINISTRATION SALARY	420,988.00	420,988.00	437,344.00
12		01-5-04-01121	BOARD OF DIRECTORS SALARY	54,000.00	54,000.00	55,000.00
13		01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	83,269.00	83,269.00	84,823.00
14		01-5-06-01101	FINANCE SALARY	379,554.00	379,554.00	407,853.00
15		01-5-07-01102	HUMAN RESOURCES SALARY	83,269.00	83,269.00	84,823.00
16		01-5-07-01105	AWARDS SALARY	15,559.44	15,559.00	10,000.00
17			TOTAL SALARIES (without Capital work allocation)	2,759,656.00	2,759,655.56	2,920,758.00
19						
20						
21	BENEFIT SALARIES	01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
22	From Benefits Allocated Dept.		TOTAL BENEFIT SALARIES	400,040.00	400,040.00	413,600.00
23						
24						
25			TOTAL SALARIES & BENEFIT SALARIES (without Capital work allocation)	3,159,696.00	3,159,695.56	3,334,358.00
26			\$ (Decr)/Incr from 25/26 Original			174,662.00
27			% (Decr)/Incr rom 24/25 Original			6%
28						
29						
30	OTHER BENEFITS	01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
31	From Benefits Allocated Dept.	01-5-51-01216	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	617,942.00
32		01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	17,098.00	17,098.00	20,287.00
33		01-5-51-01225	WORKERS COMPENSATION INSURANCE	44,384.00	44,384.00	48,151.00
34		01-5-51-01230	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	453,667.00
35		01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	72,928.00
36		01-5-51-01232	RETIREMENT: PERS - TEMP	3,000.00	448.00	459.00
37		01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	41,200.00
38		01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	9,744.00
39		01-5-51-01305	PAYROLL TAXES	230,751.00	230,751.00	242,936.00
40		01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(1,836,147.00)	(1,833,595.00)	(1,920,914.00)
41			UNALLOCATED AMOUNT (SHOULD BE \$0)	-	-	-
42						
43			ALLOCATED BENEFITS FROM ABOVE	1,836,147.00	1,833,595.00	1,920,914.00
44			Less Compensated Leave Salary included in Benefit Salaries	400,040.00	400,040.00	413,600.00
45			TOTAL OTHER BENEFITS	1,436,107.00	1,433,555.00	1,507,314.00
46						
47			TOTAL SALARIES, SALARY BENEFITS & OTHER BENEFITS	4,595,803.00	4,593,250.56	4,841,672.00
48			\$ (Decr)/Incr from 25/26 Original			245,869.00
49			% (Decr)/Incr rom 25/26 Original			5%
50						

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



2025 - 2026 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
PRODUCTION (4.50 positions)					
0.50			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		
DISTRIBUTION (8.50 positions)					
0.50			Director of Operations		
1.00			Distribution Supervisor		
1.00			Maintenance Worker III		
2.00			Maintenance II		
1.00			Maintenance II / Mechanic		
2.00			Maintenance I		
0.50			Field Service Technician I		
0.50			Field Service Technician II		
CUSTOMER SERVICE (4.25 positions)					
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	-		Office Assistant	Unfunded	
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		
-	-		Purchasing & Inventory Technician -- Compliance Coordinator moved to REGULATORY DEPT. --	Unfunded	
FINANCE (3.25 Positions)					
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	-		Accounting Technician	Unfunded	
	0.25		Billing & Customer Service Supervisor		
	-		Office Assistant	Unfunded	
REGULATORY & DEVELOPMENT (1 Position)					
0.50	0.50		Compliance Coordinator		
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		
15.00	10.00	5.00	TOTAL (30.00) includes OT, Standby, Callback >	\$ 3,159,696	\$ 1,436,107

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL					
CAPITAL IMPROVEMENT CREW POSITIONS (0.00 Positions)					
-			Director of Operations	Reassigned to Prod/Distr.	
-			CIRP - Supervisor	Unfunded	
-			CIRP - Pipelayer II	Unfunded	
-			CIRP - Pipelayer I	Unfunded	
-			CIRP - Laborer	Unfunded	
			TOTAL (0.00) includes OT, Standby, Callback >	\$0	\$0
15.00	10.00	5.00	TOTAL (30.00)	\$3,159,696	\$ 1,436,107

TOTAL SALARIES & BENEFITS COMBINED	\$	4,595,803
REVENUE / COMBINED PERCENTAGE OF REVENUE	\$	12,216,018 37.62%

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2026 - 2027 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Range	Salaries	Benefits
PRODUCTION (5 positions)						
0.50			Director of Operations	53		
1.00			Production Supervisor	35		
1.00			Water Production Operator I	18		
1.00			Water Production Operator II	24		
1.00			Water Quality Specialist I	30		
0.50			Temporary Extra Help			
DISTRIBUTION (9 positions)						
0.50			Director of Operations	53		
1.00			Distribution Supervisor	35		
1.00			Maintenance Worker III	28		
2.00			Maintenance II	22		
1.00			Maintenance II / Mechanic	22		
2.00			Maintenance I	16		
0.50			Field Service Technician I	16		
0.50			Field Service Technician II	22		
0.50			Temporary Extra Help			
CUSTOMER SERVICE (4.25 positions)						
	0.50		Director of Administration	53		
	2.00		Customer Support Specialist I/II	11/15		
	0.75		Billing & Customer Service Supervisor	31		
0.50			Field Service Technician	16		
0.50			Field Service Technician II	22		
ADMINISTRATION (3.50 Positions)						
0.50	0.50		General Manager	Contract		
	1.00		Executive Assistant	24		
	0.50		Director of Administration	53		
FINANCE (3.25 Positions)						
	1.00		Director of Finance	53		
	1.00		Accounting Supervisor	33		
	1.00		Accounting Technician	19		
	0.25		Billing & Customer Service Supervisor	31		
REGULATORY & DEVELOPMENT (1 Position)						
0.50	0.50		Compliance Coordinator	24		
HUMAN RESOURCES (1 Position)						
	1.00		Human Resources & Risk Generalist	24		
DIRECTORS (5 Positions)						
	1.00		Director	N/A		
	1.00		Director	N/A		
	1.00		Director	N/A		
	1.00		Director	N/A		
	1.00		Director	N/A		
16.00	10.00	5.00	TOTAL (31.00)		\$ 3,334,359	\$ 1,507,314

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL						
CAPITAL IMPROVEMENT CREW POSITIONS (0.00 Positions)						
-						
-						
-						
			TOTAL (0.00)		\$0	\$0
16.00	10.00	5.00	TOTAL (31.00)		\$3,334,359	\$ 1,507,314

TOTAL SALARIES & BENEFITS COMBINED	\$	4,841,673
REVENUE / COMBINED PERCENTAGE OF REVENUE	\$	13,160,970 36.79%