

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 11, 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.

Pg. 6-10

A. DRAFT MINUTES – 04.15.26

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

7. DISCUSSION ITEMS

Pg. 11

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

Pg. N/A

B. ANNUAL BUSINESS PLAN DISCUSSION

PRESENTED BY: GENERAL MANAGER JOHNSON

RECOMMENDED ACTION: REVIEW AND REVISE ANNUAL BUSINESS PLAN

Pg. 12-25

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

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.

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. 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					
12					
13					

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
MWA Board Meeting	05.14.26	9:30 AM	Doolittle
JBWD Special Board Meeting	05.18.26	1:00 PM	All
ASBCSD Dinner	05.18.26	5:30 PM	Fick/Jarlsberg

MEETING MINUTES



REGULAR MEETING OF THE BOARD OF DIRECTORS APRIL 15, 2026, 5:00 PM

1. ALL TO ORDER

President Doolittle called the meeting to order at 5:00 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

Consultant(s) Present: Legal Counsel, Jeff Hoskinson, Public Outreach Consultant, Kathleen Radnich, Rojas Public Affairs Consultant, Jasmid Enciso, West Coast Civil Principal Engineer, Kyle McCarty

Citizens Advisory Council Member(s) Present: David Carrillo

3. APPROVAL OF THE AGENDA

Vice President Short moved to approve the agenda and seconded by Director Fick and approved by the following vote:

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

4. PUBLIC COMMENT –

Joshua Tree resident Dennis shared a positive experience with District staff. He reported that drainage from nearby construction had impacted his water meter box. After contacting the District office, Field Service Technician Gary Evans responded promptly, evaluated the issue, and replaced the meter box to improve the situation. Dennis expressed appreciation for Gary’s professionalism, responsiveness, and work ethic, noting that his efforts reflect positively on the District.

5. CONSENT CALENDAR

- A. DRAFT MINUTES – 04.01.26
- B. QUARTERLY LEGISLATIVE ADVOCACY REPORT – 1ST QUARTER 2026

Director Jarlsberg made a motion to approve the Consent Calendar seconded by Director Fick approved by the following vote:

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

Absent: None

6. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION - None

7. DISCUSSION/ACTION CALENDAR

A. FEBRUARY CHECK REGISTER

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: APPROVE CHECK REGISTER

Director Jarlsberg motioned to approve the February 2026 Check Register, seconded by Vice President Short and approved by the following vote:

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

B. QUARTERLY LEGISLATIVE ADVOCACY REPORT – 1ST QUARTER 2026

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: RECEIVE AND FILE THE ATTACHED QUARTERLY LEGISLATIVE REPORT

General Manager Sarah Johnson introduced Jasmid Enciso of Rojas Public Affairs, who presented updates on federal and state advocacy. Enciso outlined key upcoming timelines, including federal funding deadlines, congressional review and appropriations in spring and summer, and state actions such as Proposition 4 guidelines, the Governor’s May Revision, and the June budget deadline. Enciso also summarized advocacy activities from January through March and provided an overview of planned efforts for April through June.

Director Fick made a motion to file the quarterly legislative report, and seconded by Director Floen and approved by the following vote:

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

C. AUTHORIZATION OF DISTRICT OFFICE EMERGENCY GENERATOR REPLACEMENT

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: AUTHORIZE THE GENERAL MANAGER TO EXECUTE AN AGREEMENT WITH QUINN POWER SYSTEMS IN THE AMOUNT OF \$88,050 FOR PROCUREMENT AND INSTALLATION OF A NEW EMERGENCY GENERATOR AND AUTOMATIC TRANSFER SWITCH FOR THE DISTRICT OFFICE.

General Manager Sarah Johnson presented the authorization to replace the District office emergency generator. Johnson noted that the administration building serves as both the District headquarters and Emergency Operations Center and that the existing generator is outdated and unreliable. Staff obtained proposals through Interim Director of Operations Ray Kolisz and West Coast Civil Principal Engineer Kyle McCarty, with the recommended option being a \$88,050

proposal from Quinn Power Systems, plus associated costs. The replacement is intended to ensure reliable backup power for the facility during outages.

Vice President Short noted a discrepancy in the proposal regarding the transfer switch, showing conflicting references to single-phase and three-phase power. Kyle McCarty of West Coast Civil confirmed the inconsistency was a typographical error and clarified that the system is single-phase.

Director Floen made a motion to authorize the General Manager to execute an agreement with Quinn Power Systems in the amount of \$88,050 for procurement and installation of a new emergency generator and automatic transfer switch for the district office, seconded by Vice President Short and approved by the following vote:

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

D. CONSIDERATION OF SUPPLEMENTAL EARTHQUAKE INSURANCE

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: CONSIDER, DISCUSS, IF DEEMED APPROPRIATE, PROVIDE DIRECTION TO THE GENERAL MANAGER TO ENTER INTO AN AGREEMENT FOR SUPPLEMENTAL EARTHQUAKE INSURANCE.

Director of Finance Anne Roman presented the consideration of supplemental earthquake insurance. Roman explained that the proposed coverage would extend to the District's reservoirs, office building, and shop, while mainlines would generally be excluded unless within approximately 1,000 feet of a covered asset and would require separate coverage if included. Roman noted that mainlines have historically not been insured and that ACWA/JPIA would serve as the claims administrator.

After Board discussion, Vice President Short made a motion to direct the General Manager to enter into an agreement for supplemental earthquake insurance, and 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

8. DIRECTOR REPORTS/COMMENTS

President Doolittle

- Doolittle thanked public commenter Dennis for his remarks and expressed appreciation to Field Service Technician Gary Evans for his work.
- Doolittle reported attending the Mojave Water Agency (MWA) TAC meeting, which focused primarily on the dissolution of the Morongo Basin Pipeline Commission. Doolittle noted that General Manager Johnson will be leading the new group and expressed confidence in her ability to provide strong leadership during her one-year term.

- Doolittle referenced prior Board discussion regarding community engagement with the County's Special Districts Division on a proposed sewer project. Doolittle expressed appreciation for Board input and noted that community feedback highlighted a strong desire for transparency, accountability, and trust in the process. Doolittle added that residents have concerns based on past experiences and emphasized the importance of addressing those concerns as the County moves forward with its study. Doolittle also wondered how the District can help in supporting that process.

Vice President Short

- Short commented that although he was unable to attend the previous board meeting in person, he viewed the sewer discussion via Zoom and expressed appreciation for staff and community participation. Short also stated concerns about the County's responsiveness to questions and transparency during the discussion.
- Short thanked staff and Rojas Public Affairs for their efforts in securing the federal earmark to support the chromium issue. Short noted the significance of the funding, acknowledged the collaborative effort involved, and expressed appreciation for the team's work in achieving this outcome.

Director Floen

- None

Director Jarlsberg

- Jarlsberg noted that she was unable to attend the April 1st Board meeting in person but watched the meeting via Zoom. Jarlsberg expressed appreciation for the engagement and participation of the Joshua Tree community
- Jarlsberg noted a newspaper article covering the April 1st Board meeting sewer discussion and indicated there was a follow-up article on the topic.
- Jarlsberg stated that she will be attending the CSDA Leadership Academy in May.

Director Fick

- Fick stated that he would like clarification regarding the sewer-to-septic meeting, specifically on the policy for communication between the County and the head of the Special District.

9. MANAGER'S REPORT

General Manager Report

Johnson reported on the following:

- Johnson reported that Well 15 is back online. Johnson noted the District received a citation while the well was offline due to a missing nitrate sample, which was later reduced to a violation. Johnson also stated she worked with the State to seek removal of the violation, given that the well was not producing water at the time.
- Johnson shared that the profiling for Well 15 is scheduled this week.
- Johnson reported that the Interim Director of Operations, Ray Kolisz, has less than 100 hours left. Johnson is working on bringing a new contract to the board in May.
- Johnson announced that there will be interviews tomorrow for the Maintenance Supervisor position.
- Johnson reminded the Board that there will be three meetings in May:
 - May 6th - Regular Board Meeting Canceled
 - May 11th - Special Meeting at 1:00 pm
 - May 18th - Special Meeting at 1:00 pm
 - May 20th - Regular Board Meeting at 5:00 pm

- Johnson reported that the Regional Water Quality Control Board meeting is scheduled for May 12th regarding the Hi Desert Medical Center (HDMC) wastewater treatment facility permit. Johnson noted the District recently received the draft permit and is preparing comments, including concerns about revised monitoring requirements and the addition of a required monitoring well. Johnson added that staff will be seeking clarification on funding responsibility for the new requirements.
- Johnson reported that the District has concluded its technical assistance partnership with the US Water Alliance, noting it was a very positive and beneficial relationship. Johnson shared that the organization remains open to assisting the District with future opportunities, if available. Johnson also acknowledged President Doolittle and Director Fick for facilitating the initial connection, and expressed appreciation to the Board for their efforts in legislative advocacy.
- Johnson announced that Assemblymember Greg Wallis’s field representative will attend the upcoming District tour, and noted that Assemblymember Tom Lackey may also attend, pending confirmation.

10. AGENDA ITEMS REQUESTED BY THE BOARD

- President Doolittle – none
- Vice President Short – none
- Director Floen - none
- Director Jarlsberg – none
- Director Fick – none

11. ADJOURNMENT

On motion by Director Vice President, seconded by Director Floen, and approved by the Board, the meeting was adjourned at: 6:45 p.m.

Respectfully submitted,

Sarah Johnson, General Manager & Board Secretary

RESOLUTION NO. 26-1084

A RESOLUTION OF THE JOSHUA BASIN WATER DISTRICT HONORING PUBLIC SERVANT APPRECIATION

WHEREAS, Public Servant Week provides an opportune moment to express gratitude and appreciation for those who tirelessly serve our community, including the esteemed members of the Board of Directors;

WHEREAS, the guidance, leadership, and unwavering commitment demonstrated by the Board of Directors have been instrumental in advancing the mission and objectives of our organization, and in ensuring the welfare and prosperity of our community;

WHEREAS, the dedication and selflessness of the Board of Directors serve as an exemplary model for public service, inspiring all members of our organization to strive for excellence and to uphold the highest standards of integrity and accountability;

RESOLVED, that during Public Servant Week, the public servants of Joshua Basin Water District extend their deepest appreciation and heartfelt gratitude to the esteemed members of the Board of Directors for their exceptional service, leadership, and dedication to our organization and community;

RESOLVED FURTHER, that this resolution be formally communicated to the Board of Directors as a token of our sincere appreciation and recognition for their invaluable contributions to the success and prosperity of our organization and community;

BE IT RESOLVED, that the public servants of Joshua Basin Water District affirm their commitment to working collaboratively, embracing their shared values of integrity, transparency, respect, fiscal responsibility, and accountability, and advancing the district's goals for the betterment of our community.

Approved and Adopted this 11th day of May 2026, in Joshua Tree, California

Stacy Doolittle, President

Sarah Johnson, General Manager



AGENDA ITEM NO:	7C
MEETING DATE:	05.11.26

Staff Report

PRESENTED BY:	GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF ADMIN SHOOK, AND INTERIM DIRECTOR OF OPERATIONS KOLISZ
TOPIC:	BUDGET WORKSHOP #1: 2025/26 REVISED OPERATING BUDGET AND 2026/27 PROPOSED OPERATING BUDGET
RECOMMENDATION:	REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING.

SUMMARY: The 25/26 Revised Operating Budget and 26/27 Proposed Operating 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 beginning of formal budget presentations to the Board of Directors and will primarily be focused on the Operating budget.** We will have another opportunity to review and revise the Operating budget and focus on the Capital budget on May 18th. Finally, 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 Operating budget and the 26/27 Proposed Operating budget.

IMPORTANT NOTE: OPERATING VS. NON-OPERATING REVENUES & EXPENSES

Operating Revenues and Expenses are directly related to daily delivery of water services, while non-operating items involve external funding sources and costs not tied to regular operations. It is critical that operating revenues cover operating expenses to ensure the District remains financially self-sufficient in its core mission of providing water service. Relying on non-operating revenues, such as taxes or grants, to fund basic operations can lead to financial instability as external sources fluctuate, reduce, or become eliminated.

Maintaining a balance where water service charges fully support operational costs promotes fiscal responsibility, protects long-term sustainability, and ensures ratepayer equity. Both budgets presented meet this goal.

ANALYSIS The FY 2026/27 Proposed Operating budget reflects a **strategic transition toward capital delivery, regulatory compliance, and long-term system planning.**

1. Revenue Trends

Total revenues are projected at **\$13.16 million**, representing an anticipated increase from the FY 2025/26 Original Budget of **\$12.2 million** (or 9%). Revenue growth is primarily driven by:

- Metered water sales
- Basic service fees
- Interest revenue

Summary: Revenue growth remains stable but does not keep pace with planned Capital expenditure increases.

2. Operating Expenditures

Operating expenditure increased from **\$9.72 million to \$10.26 million (+6%)**.

Key drivers include:

Administrative and Programmatic Increases

- Increased legislative advocacy efforts (for Chrom 6)
- Expanded grant writing capacity (for Chrom 6)
- Rising insurance and risk management costs, including planned addition of supplemental earthquake insurance.

Staffing Adjustments

- Increase Temporary extra help allocation to assist with significant backlog of capital improvement and regulatory-driven project
 - This supports the additional capital work driven by Chrom 6
 - This supports the backlog of other capital projects
 - Costs are **allocated between Production and Distribution**
 - Enhances the District's ability to manage increasing project workload
- The Sustained Performance Award Program was introduced this year, leading to associated salary adjustments.

Summary: Operating increases are **intentional and program-driven**, supporting capital delivery, regulatory compliance, and organizational capacity.

3. Salaries & Benefits

Total salaries and benefits increase approximately **5% year-over-year**.

Key contributing factors include:

- Cost-of-living increases
- Rising retirement (CalPERS) costs
- Additional temp labor budget increase

Notably, CalPERS cost increases are largely driven by the District's Additional Discretionary Payment (ADP), which has shifted from a 15-year to a 10-year amortization schedule, accelerating paydown of unfunded pension liabilities by about an additional \$15k over prior year contributions, for a total of \$54,601.

Summary: Salary and benefit growth reflects **controlled, policy-driven increases** and proactive pension liability management.

4. Reports, Studies & Plans

The FY 2026/27 budget includes robust costs in planning and study expenditures:

- **25/26 Revised \$59,500 versus \$450,000 in 26/27 Proposed**

Major initiatives include:

- HDMC WWTP Monitoring Well Study (funding is anticipated to be the hospital's responsibility and will be treated as a pass-through; related revenue is not currently reflected due to remaining uncertainties)
- Water Rate Study
- Wastewater Package Treatment Plant Study
- Emergency Response Plan & Risk and Resilience Plan updates
- Water Master/CIP Plan

Summary: This represents a **shift toward proactive planning**, supporting future capital and regulatory decisions.

5. Capital Program Summary

Total Capital expenditures increase to **\$6.08 million**, up from \$5 million in the 25/26 Original Budget. Primary drivers include:

- General infrastructure maintenance under the Capital Improvement Plan (CIP)
- Pipeline program expansion
- Chromium 6 compliance investments

Chromium 6 Context

While Chromium 6 costs are estimated at approximately \$1 million in FY 2026/27, approximately \$59 million in costs will still remain.

Summary: Current investments represent **early-stage compliance and planning**, with significant future costs anticipated.

6. Net Financial Position

- For 26/27, net revenues before capital stand at **\$2.9 million**
- After capital expenditures reflect a **planned reserve drawdown of \$3.18 million**
- After capital expenditures, the **two-year drawdown** for 25/26 Revised and 26/27 Proposed equals **\$1.306 million**

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

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

FISCAL IMPACT:

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	\$9.29 million	\$10.26 million
Capital Expenses	\$5.00 million	\$1.58 million	\$6.08 million
Total Expenses (Op and Cap)	\$14.72 million	\$10.86 million	\$16.34 million
Net Revenues (Drawdown of Reserves)	(\$2.50 million)	\$1.87 million	(\$3.18 million)

- The District transitions from a **\$1.87 million increase to reserves in FY 2025/26 Revised** to a **\$3.18 million planned drawdown in FY 2026/27**, reflecting a strategic shift toward increased capital investment and long-term planning and a **two-year drawdown of \$1.306 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 \$23.5 million by 06/30/27. Unrestricted reserves are projected at \$17.7 million.

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.

	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
234	DEPARTMENTAL SUMMARY				
235					
236	REVENUES	TOTAL OPERATING REVENUES	8,979,000.00	9,223,100.00	9,698,582.00
237		TOTAL NON-OPERATING REVENUES	3,237,017.50	3,512,272.50	3,462,388.00
238		TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
239					
240					
241	OP EXPENSES	TOTAL PRODUCTION	2,811,361.64	2,724,797.17	2,813,584.66
242		TOTAL DISTRIBUTION	1,886,682.28	1,960,902.28	2,099,757.10
243		TOTAL CUSTOMER SERVICE	862,004.44	863,463.37	883,987.00
244		TOTAL ADMINISTRATION	1,493,279.07	1,536,503.43	1,718,319.32
245		TOTAL REGULATORY & DEVELOPMENT	199,373.14	219,171.50	268,813.26
246		TOTAL FINANCE	903,782.13	881,304.59	962,688.39
247		TOTAL HUMAN RESOURCES	292,432.58	292,230.50	316,813.26
248		TOTAL BONDS, LOANS & STANDBY	512,583.40	514,283.40	514,955.90
249		TOTAL REPORTS, STUDIES & PLANS	516,742.50	59,500.00	450,000.00
250		TOTAL PIPELINE PROGRAM (formerly CIRP)	27,000.00	20,000.00	20,000.00
251		TOTAL HDMC TREATMENT PLANT	213,000.00	213,000.00	213,640.00
252		TOTAL BENEFITS ALLOCATED TO DEPTS	-	-	-
253		TOTAL FIELD ALLOCATED TO DEPTS	-	-	-
254		TOTAL OFFICE ALLOCATED TO DEPTS	-	-	-
255		TOTAL OPERATING EXPENSES	9,718,241.18	9,285,156.24	10,262,558.89
256		NET REVENUES BEFORE CAPITAL	2,497,776.32	3,450,216.26	2,898,411.11
257					
258	CAPITAL BUDGET SUMMARY				
259	CAP EXPENSES	TOTAL CAPITAL - OTHER	2,271,797.68	1,195,441.68	2,304,644.00
260		TOTAL CAPITAL - CHROMIUM 6	430,305.00	150,000.00	1,000,000.00
261		TOTAL CAPITAL - PIPELINE	2,300,000.00	231,500.00	2,773,500.00
262		TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,078,144.00
264		(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL	(2,504,326.36)	1,873,274.58	(3,179,732.89)
265					

	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
266	COMBINED TOTAL / BOTTOM LINE				
267		TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
268					
269		TOTAL OPERATING EXPENSES	9,718,241.18	9,285,156.24	10,262,558.89
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	10,862,097.92	16,340,702.89
272					
273		(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL	(2,504,326.36)	1,873,274.58	(3,179,732.89)
274					
275	PROJECTED CASH BALANCES				
			ACTUAL BALANCE AT 07/01/25	2-YR INCREASE / (DECREASE)	PROJECTED BALANCE AT 06/30/27
276					
277		LEGALLY RESTRICTED PORTION	5,819,729.00	-	5,819,729.00
278		DESIGNATED/UNRESTRICTED PORTION	18,997,528.00	(1,306,458.31)	17,691,069.69
279		TOTAL PROJECTED CASH BALANCE	24,817,257.00	(1,306,458.31)	23,510,798.69
280					
281					

	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
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	100,000.00
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	1,718,319.32
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	55,000.00	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	219,171.50	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	01-5-10-26206	#E26206: MONITORING WELL STUDY	-	-	100,000.00
166	TOTAL REPORTS, STUDIES & PLANS		516,742.50	59,500.00	450,000.00
167					
168	PIPELINE PROGRAM (formerly CIRP)				
173	01-5-12-05010	PIPE: VEHICLE/EQUIP EXPENSE (TRACTORS & TRUCKS)	27,000.00	20,000.00	20,000.00
177	TOTAL PIPELINE PROGRAM (formerly CIRP)		27,000.00	20,000.00	20,000.00
178					
179	HDMC TREATMENT PLANT (Reimbursable)				
180	01-5-20-03101	HDMC: OTHER	68,000.00	68,000.00	70,040.00
181	01-5-20-04100	HDMC: CONTRACTED OPERATION EXP	120,000.00	120,000.00	123,600.00
182	01-5-20-06100	HDMC: PUMPING POWER	25,000.00	25,000.00	20,000.00
183	TOTAL HDMC TREATMENT PLANT		213,000.00	213,000.00	213,640.00
184					

	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
185	BENEFITS ALLOCATED TO DEPTS				
186	01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
187	01-5-51-01216	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	617,942.00
188	01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	17,098.00	17,098.00	20,287.00
189	01-5-51-01225	WORKERS COMPENSATION INSURANCE	44,384.00	44,384.00	48,151.00
190	01-5-51-01230	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	453,667.00
191	01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	72,928.00
192	01-5-51-01232	RETIREMENT: PERS - TEMP	3,000.00	448.00	459.00
193	01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	41,200.00
194	01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	9,744.00
195	01-5-51-01305	PAYROLL TAXES	230,751.00	230,751.00	242,936.00
196	01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(1,836,147.00)	(1,833,595.00)	(1,920,914.00)
197	TOTAL BENEFITS ALLOCATED TO DEPTS		-	-	-
198					
199	FIELD ALLOCATED TO DEPTS				
200	01-5-52-01240	UNIFORMS (FIELD)	19,125.00	10,000.00	10,625.00
201	01-5-52-02206	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	55,000.00
202	01-5-52-02209	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	10,000.00
203	01-5-52-02210	SMALL TOOLS - MECHANIC	20,333.00	20,333.00	25,000.00
204	01-5-52-03905	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	32,000.00	35,000.00
205	01-5-52-04015	OPS: SOFTWARE	110,000.00	110,000.00	110,000.00
206	01-5-52-04016	OPS: COMP SUPPORT (IT SERVICES)	50,000.00	50,000.00	51,500.00
207	01-5-52-04018	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
208	01-5-52-05005	FUEL-VEHICLES	120,000.00	75,000.00	110,000.00
209	01-5-52-05010	AUTO EXPENSE - FIELD	45,000.00	45,000.00	60,000.00
211	01-5-52-06305	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	36,000.00
212	01-5-52-07009	REGULATORY-PERMITS, FEES, CERTS	45,000.00	51,000.00	50,000.00
213	01-5-52-98000	ALLOCATED EXPENSES - FIELD	(530,958.00)	(485,833.00)	(583,125.00)
214	TOTAL FIELD ALLOCATED TO DEPTS		-	-	-
215					
216	OFFICE ALLOCATED TO DEPTS				
217	01-5-53-01405	TEMPORARY LABOR - OFFICE	5,000.00	10,000.00	30,000.00
218	01-5-53-02105	OFFICE SUPPLIES	27,680.00	27,680.00	29,940.00
219	01-5-53-02107	ADMIN: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
220	01-5-53-02110	POSTAGE	33,500.00	33,500.00	35,000.00
221	01-5-53-03906	BUILDING REPAIR/MAINT - OFFICE	30,000.00	22,400.00	31,106.00
222	01-5-53-04010	ADMIN: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	61,800.00
223	01-5-53-04015	ADMIN: SOFTWARE	123,000.00	123,000.00	125,000.00
224	01-5-53-05010	AUTO EXPENSE - OFFICE	1,000.00	2,000.00	2,000.00
225	01-5-53-06205	TELEPHONE AND UTILITIES	65,000.00	65,000.00	65,000.00
226	01-5-53-98000	ALLOCATED EXPENSES - OFFICE	(367,680.00)	(366,080.00)	(409,846.00)
227	TOTAL OFFICE ALLOCATED TO DEPTS		-	-	-
228	TOTAL OPERATING EXPENSES		9,718,241.18	9,285,156.24	10,262,558.89
229	NET REVENUES to FUND CAPITAL & RESERVES		2,497,776.32	3,450,216.26	2,898,411.11

	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
			includes OT, Standby, Callback >			

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL						
CAPITAL IMPROVEMENT CREW POSITIONS (0.00 Positions)						
-						
-						
-						
			TOTAL (0.00)		\$0	\$0
			includes OT, Standby, Callback >			
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%