



JOSHUA BASIN WATER DISTRICT

*Proudly providing water from an ancient
source...well into the future*

FY 2026/27 ADOPTED BUDGET

and FY 2025/26 Revised Budget



FISCAL YEAR
ENDING
June 30, 2027



BOARD APPROVED
June 3, 2026



COMMITTED TO
Providing, Protecting &
Maintaining Joshua Tree's Water

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June 17, 2026

Dear Board of Directors and Community Members,

On behalf of the Joshua Basin Water District and our dedicated team, I am pleased to present the Fiscal Year 2026-2027 Budget. This budget has been developed with a clear focus on maintaining reliable service, meeting expanding regulatory requirements, investing in critical infrastructure, and protecting affordability for our community. It reflects our continued commitment to responsible financial stewardship in line with our Mission:

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

Highlights and Accomplishments from FY 2025-2026

- **Strategic Plan Implementation:** The District moved from adoption to implementation of the 2025-2030 Strategic Plan and Business Plan, using the plan to guide priorities, resource allocation, staff work planning, and long-term decision-making.
- **Legislative Outreach and Advocacy:** The District significantly expanded its legislative outreach efforts through direct advocacy in both Washington, D.C. and Sacramento, strengthening relationships with key federal and state representatives. These efforts resulted in several important milestones, including Senator Adam Schiff visiting the District to learn firsthand about Joshua Tree's water infrastructure needs, regulatory challenges, and long-term resilience priorities. In addition, Congressman Jay Obernolte selected the District's project for Community Project Funding consideration, reflecting growing recognition of the District's critical needs and the importance of securing outside funding to support our ratepayers.
- **Chromium-6 Planning:** The District continued advancing the preliminary phase of its Chromium-6 treatment planning, recognizing the significant cost, schedule, and implementation challenges associated with the new state standard.
- **Customer Service and Community Outreach:** The District continued improving communication with customers and the community through The Meter Reader, tours, educational outreach, farmers market presence, classes, and partnerships, with an emphasis on clear communication and service to a severely disadvantaged community.
- **Capital Improvement Accomplishments:** The District continued to make meaningful progress on critical capital improvements that support system reliability, operational efficiency, and long-term infrastructure resilience. The District completed the bidding and contract award process for the E-21 Reservoir Rehabilitation Project, advancing an important investment in storage infrastructure and water system reliability. The repair and rehabilitation work at Well 15 was completed, helping restore and protect a key water production asset. In addition, the District acquired a new dump truck to support field operations, emergency response, construction support, and routine maintenance activities. These are just a few highlights that reflect the District's continued commitment to proactive infrastructure investment, responsible asset management, and dependable service to the community.

Challenges for FY 2026-2027

Unfunded Mandates

- **Chromium-6 Treatment Requirements:** Compliance with the state Chromium-6 standard remains one of the District's most significant financial and operational challenges, requiring costly treatment solutions, careful project delivery, and continued pursuit of funding opportunities.
- **Growing Regulatory Burden:** The District continues to manage an expanding compliance workload, including recurring reporting requirements and new mandates that are often not accompanied by funding, staffing, or inter-agency coordination.
- **Western Joshua Tree Mandate:** The state-mandated Western Joshua Tree protection requirements continue to create unfunded costs for the District by increasing permitting, mitigation, coordination, and construction expenses for necessary infrastructure work. While the District values environmental stewardship, it is important to consider that these requirements can delay critical repairs and capital projects without providing dedicated funding, shifting the financial burden to local ratepayers.

Operational and Environmental Challenges

- **Aging Infrastructure:** Continued investment in pipelines, facilities, treatment planning, security, and system reliability remains critical to maintaining safe and dependable water service.
- **Affordability and Cost Escalation:** Inflation, power costs, materials, fuel, insurance, construction pricing, unfunded mandates, and service costs continue to affect nearly every area of operations, making affordability and long-term financial planning especially important.
- **Recruitment and Retention:** Recruiting and retaining qualified employees remains difficult due to housing costs, labor market competition, workload demands, and the specialized nature of water district operations.
- **Public Outreach and Education:** The District remains committed to outreach through tours, classes, the Demonstration Garden, newsletters, social media, community events, and partnerships, even as staff time and resources remain limited.
- **Emergency Preparedness:** Earthquake risk, power disruptions, extreme weather, and other emergencies require continued investment in contingency planning, training, system resilience, and operational readiness.

Budget Summary

While operational costs and regulatory demands continue to rise, staff have worked diligently to control expenses, improve internal systems, and align resources with the District's highest priorities. This budget reflects our ongoing commitment to reliability, efficiency, infrastructure investment, affordability, and responsible water stewardship. I extend my sincere gratitude to the District's staff for their dedication and diligence, and to the Board of Directors for their leadership and support. Together, we remain focused on meeting today's needs while preparing for tomorrow's challenges.

Respectfully submitted,



Sarah Johnson
General Manager



JOSHUA BASIN WATER DISTRICT

Proudly providing water from an ancient source...well into the future











ABOUT THE DISTRICT

Since **1963**, Joshua Basin Water District has provided safe, reliable drinking water to the residents and businesses of Joshua Tree. Today, the District serves more than **5,600** active and inactive connections across a **96-square-mile** service area.

Each year, the District delivers nearly **420 million gallons** of high-quality groundwater while maintaining critical infrastructure, meeting stringent regulatory requirements, and investing in the long-term sustainability of our community's water supply.

Governed by a publicly elected five-member Board of Directors and managed by professional staff, the District remains committed to **providing, protecting, and maintaining** Joshua Tree's most vital resource—**water**.

DISTRICT AT A GLANCE

 96 Square Miles Served	 5,600+ Customer Connections	 300+ Miles of Pipeline	 5 Groundwater Wells	 17 Reservoirs
 112.3M Gallons of Storage Capacity	 12 Booster Stations	 12 Pressure-Reducing Stations	 1,426 Fire Hydrants	 25 Employees



SYSTEM INFRASTRUCTURE

The District maintains and operates:

- ✓ Office & Shop Facilities
- ✓ Fleet Vehicles & Heavy Equipment
- ✓ Groundwater Production Wells
- ✓ Reservoir Storage Facilities
- ✓ Recharge Ponds
- ✓ Water Conservation Demonstration Garden
- ✓ Hi-Desert Medical Center Wastewater Treatment Facility

FY 2026/27 BUDGET HIGHLIGHTS



\$10.8 MILLION

Operating Budget

Including maintenance projects, reports, and studies



\$6.18 MILLION

Capital Improvement Program

Including 24 infrastructure & pipeline projects



24

Infrastructure & Pipeline Projects

Investing in a reliable and resilient water system



16

Dedicated Reserve Funds

Maintaining financial strength for our future



Providing, Protecting, and Maintaining Joshua Tree's Water

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FINANCIAL OVERVIEW

SUMMARY & RESERVE PROJECTIONS		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

COMBINED TOTAL / BOTTOM LINE

TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
TOTAL OPERATING EXPENSES	9,718,241.18	9,310,156.24	10,801,558.90
TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,178,144.00
TOTAL OPERATING & CAPITAL EXPENSES	14,720,343.86	10,887,097.92	16,979,702.90
(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL	(2,504,326.36)	1,848,274.58	(3,818,732.90)

PROJECTED CASH RESERVE BALANCES

	ACTUAL BALANCE AT 07/01/25	2-YR INCREASE / (DECREASE)	PROJECTED BALANCE AT 06/30/27
LEGALLY RESTRICTED PORTION	5,819,729.00	-	5,819,729.00
DESIGNATED/UNRESTRICTED PORTION	18,997,528.00	(1,970,458.32)	17,027,069.68
TOTAL PROJECTED CASH BALANCE	24,817,257.00	(1,970,458.32)	22,846,798.68



SUMMARY		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

OPERATING DEPARTMENTAL SUMMARY

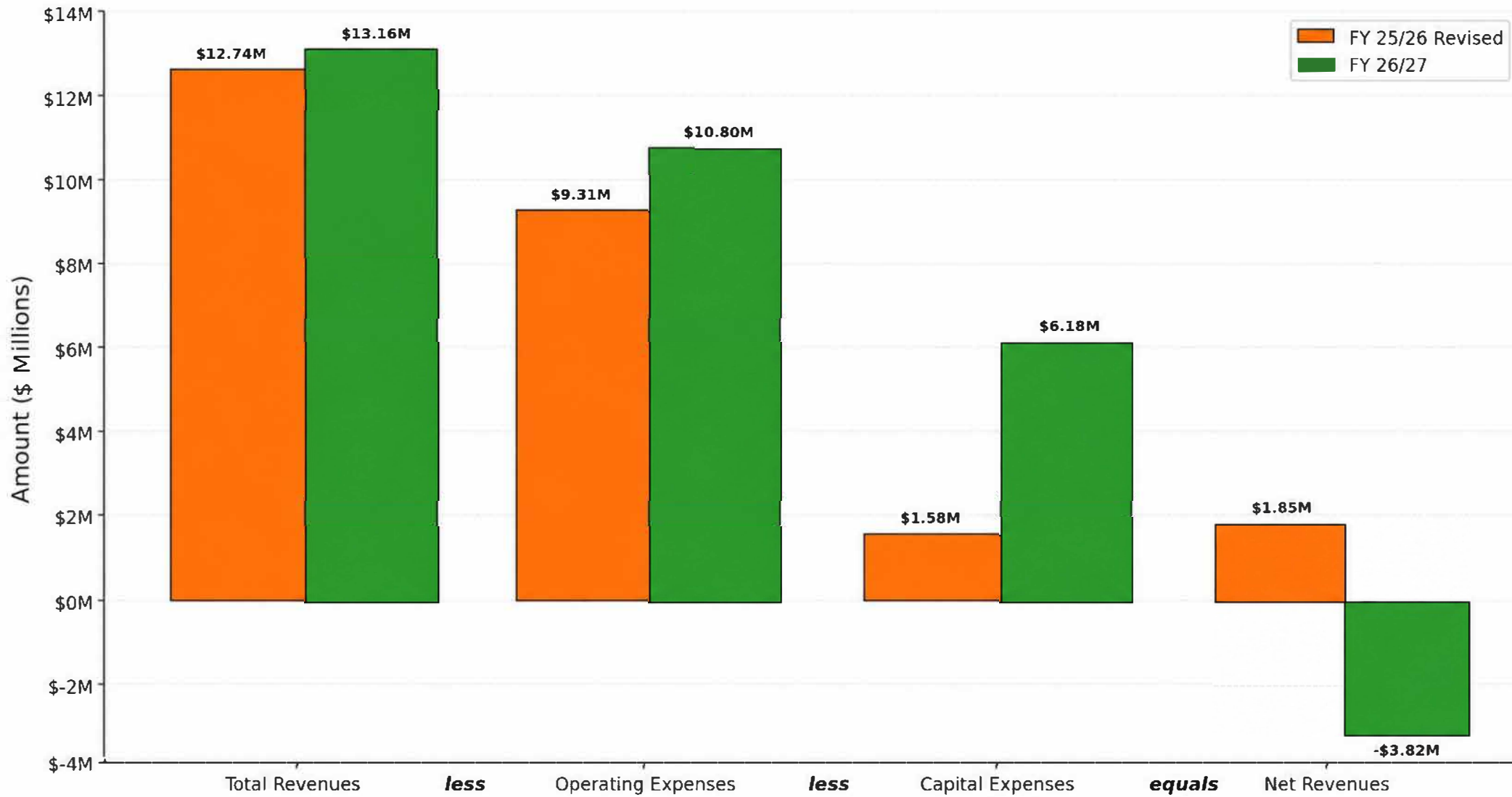
REVENUES	TOTAL OPERATING REVENUES	8,979,000.00	9,223,100.00	9,698,582.00
	TOTAL NON-OPERATING REVENUES	3,237,017.50	3,512,272.50	3,462,388.00
	TOTAL REVENUES	12,216,017.50	12,735,372.50	13,160,970.00
OP EXPENSES	TOTAL PRODUCTION	2,811,361.64	2,724,797.17	2,817,270.92
	TOTAL DISTRIBUTION	1,886,682.28	1,960,902.28	2,105,830.35
	TOTAL CUSTOMER SERVICE	862,004.44	863,463.37	924,828.53
	TOTAL ADMINISTRATION	1,493,279.07	1,536,503.43	1,928,042.03
	TOTAL REGULATORY & DEVELOPMENT	199,373.14	244,171.50	330,421.67
	TOTAL FINANCE	903,782.13	881,304.59	1,018,147.83
	TOTAL HUMAN RESOURCES	292,432.58	292,230.50	328,421.67
	TOTAL BONDS, LOANS & STANDBY	512,583.40	514,283.40	514,955.90
	TOTAL REPORTS, STUDIES & PLANS	516,742.50	59,500.00	600,000.00
	TOTAL PIPELINE PROGRAM (formerly CIRP)	27,000.00	20,000.00	20,000.00
	TOTAL HDMC TREATMENT PLANT	213,000.00	213,000.00	213,640.00
	TOTAL BENEFITS ALLOCATED TO DEPTS	-	-	-
	TOTAL FIELD ALLOCATED TO DEPTS	-	-	-
	TOTAL OFFICE ALLOCATED TO DEPTS	-	-	-
	TOTAL OPERATING EXPENSES	9,718,241.18	9,310,156.24	10,801,558.90
NET REVENUES BEFORE CAPITAL		2,497,776.32	3,425,216.26	2,359,411.10
OPERATING REVENUES & OPERATING EXPENSES SHOWN IN PINK				

CAPITAL BUDGET SUMMARY

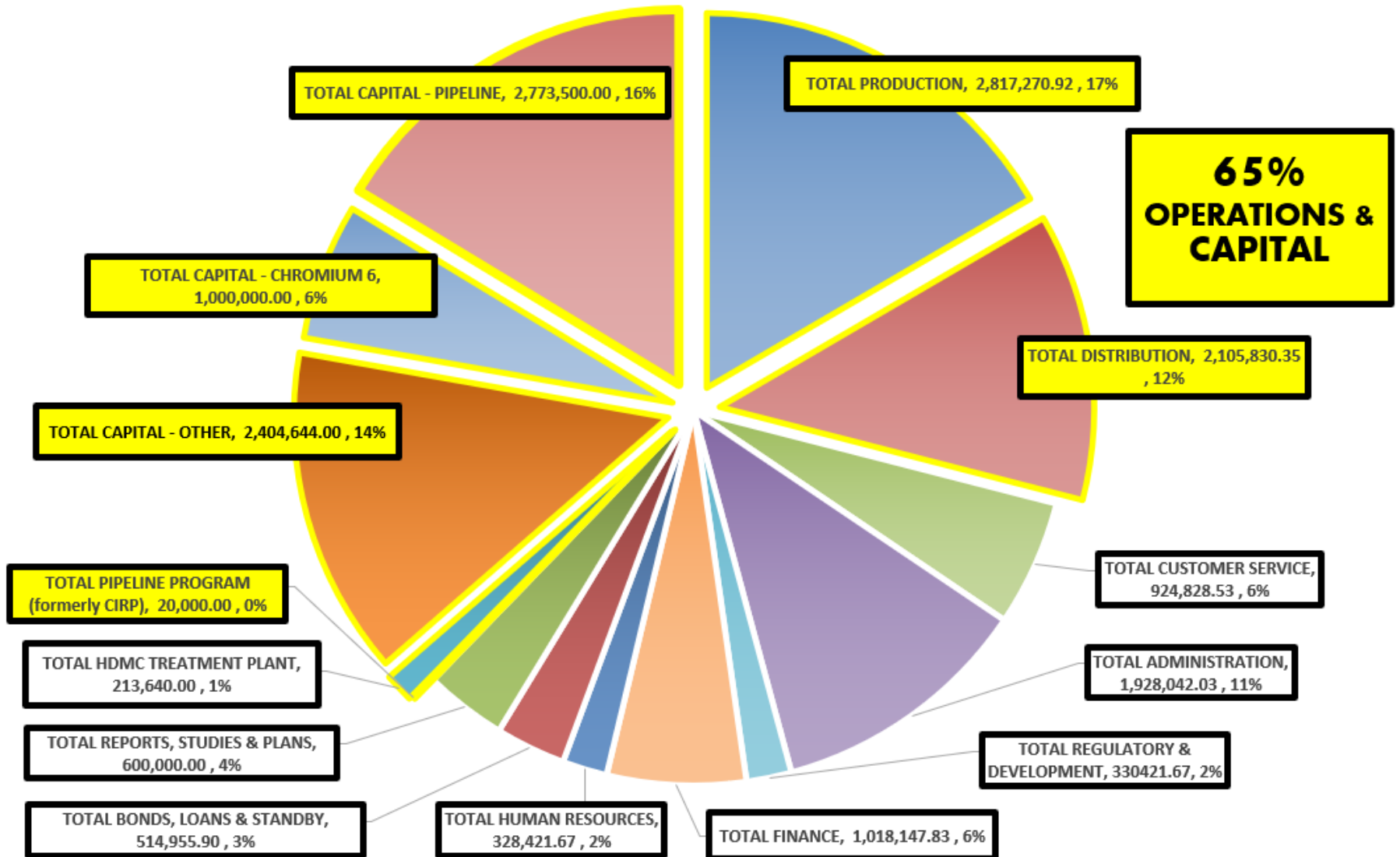
CAP EXPENSES	TOTAL CAPITAL - OTHER	2,271,797.68	1,195,441.68	2,404,644.00
	TOTAL CAPITAL - CHROMIUM 6	430,305.00	150,000.00	1,000,000.00
	TOTAL CAPITAL - PIPELINE	2,300,000.00	231,500.00	2,773,500.00
TOTAL CAPITAL EXPENSES	5,002,102.68	1,576,941.68	6,178,144.00	
(DRAWDOWN OF RESERVES) / NET REVENUES AFTER CAPITAL		(2,504,326.36)	1,848,274.58	(3,818,732.90)

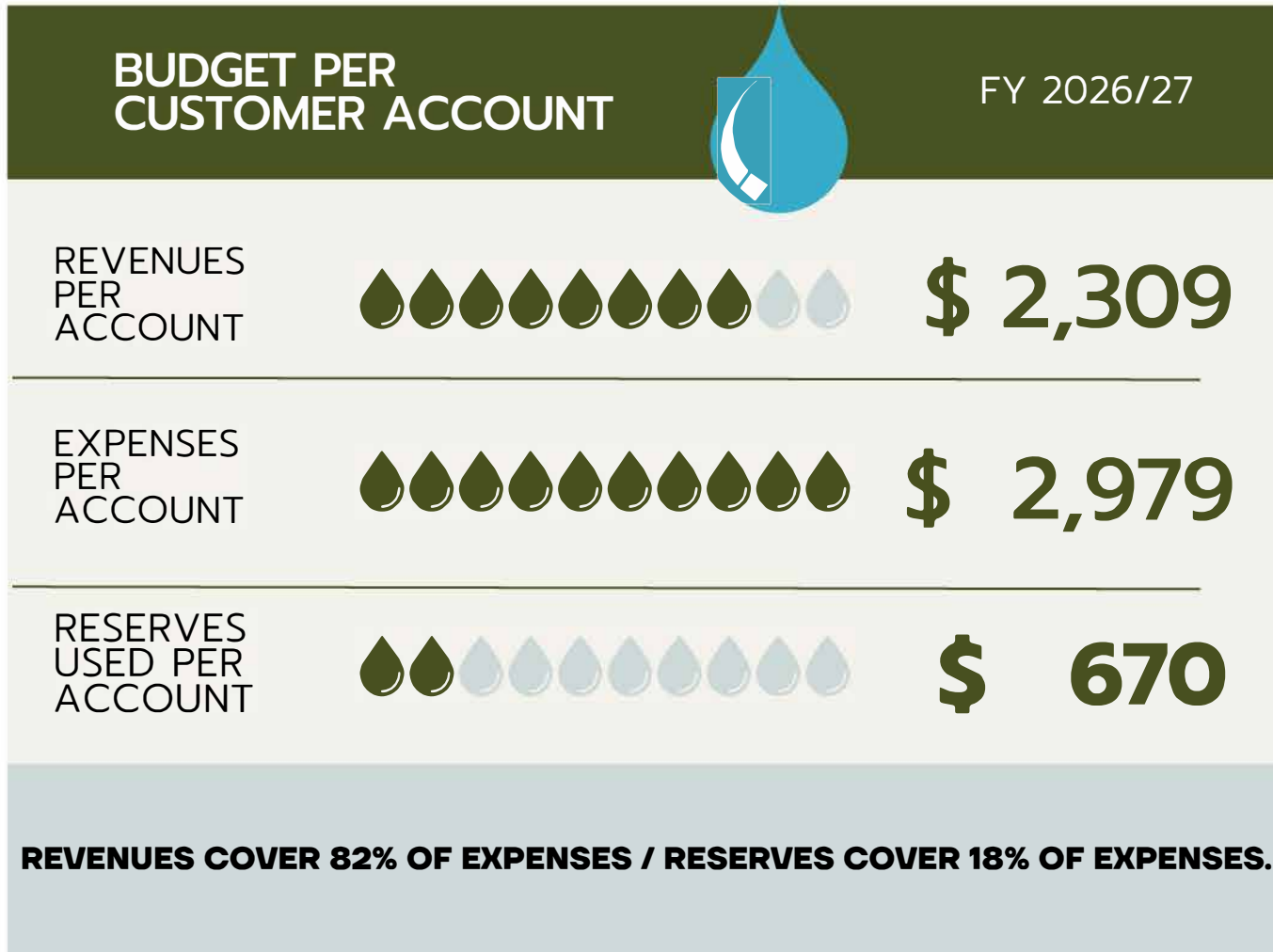


Financial Comparison by Fiscal Year



JBWD TOTAL BUDGET EXPENSES (OPERATING & CAPITAL) 26/27 BUDGET





OPERATING BUDGET

OPERATING BUDGET		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

REVENUES

OPERATING REVENUES

01-41010	METERED WATER SALES	5,302,000.00	5,500,000.00	5,781,000.00
01-41012	ALLOW FOR CAAP/BILLING ADJ	(12,000.00)	(20,000.00)	(20,000.00)
01-41015	BASIC FEES	3,041,000.00	3,073,524.00	3,193,050.00
01-41016	BASIC FEES - LOCKED/PULLED	440,000.00	356,804.00	462,000.00
01-41030	PRIVATE FIRE PROTECTION SERV.	38,000.00	44,095.00	40,000.00
01-41040	SPECIAL SERVICES REVENUE	170,000.00	268,677.00	242,532.00
TOTAL OPERATING REVENUES		8,979,000.00	9,223,100.00	9,698,582.00

NON-OPERATING REVENUES

01-41045	HDMC: WWTP OPERATIONS REIMB REVENUE	213,000.00	213,000.00	213,640.00
01-41046	HDMC: WWTP OVERHEAD/FEES REIMB REVENUE	47,925.00	47,925.00	48,069.00
01-42100	STANDBY REVENUE-CURRENT	1,200,000.00	1,181,291.00	1,200,000.00
01-43000	PROPERTY TAX REVENUE	950,000.00	1,107,072.00	1,000,000.00
01-43020	ASSESSMENT REVENUE - CMM	202,892.50	202,892.50	202,065.00
01-46121	GRANT REVENUE - LOCAL (MWA)	3,200.00	4,050.00	8,000.00
01-47000	MISCELLANEOUS REVENUE	20,000.00	5,000.00	34,280.00
01-47002	INTEREST REVENUE - LAIF & US BANK	550,000.00	573,804.00	577,847.00
01-47005	INTEREST REVENUE - CAMP	50,000.00	177,238.00	178,487.00
TOTAL NON-OPERATING REVENUES		3,237,017.50	3,512,272.50	3,462,388.00
TOTAL REVENUES		12,216,017.50	12,735,372.50	13,160,970.00

OPERATING BUDGET		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

OPERATING & NON-OPERATING EXPENSES

PRODUCTION

01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	505,779.00	505,779.00	557,406.00
01-5-01-02205	WATER TREATMENT EXPENSE	32,000.00	32,000.00	20,000.00
01-5-01-02210	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	10,000.00
01-5-01-03102	WATER RECHARGE PURCHASE	817,700.00	817,700.00	846,036.00
01-5-01-03108	RECHARGE MAINT/REPAIR	40,000.00	5,000.00	10,000.00
01-5-01-03111	EQUIPMENT RENTAL	5,000.00	5,000.00	5,000.00
01-5-01-03115	PUMPING PLANT REPAIR & MAINT.	101,559.28	101,559.28	50,000.00
01-5-01-03120	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	60,000.00
01-5-01-03207	GENERATOR (ALL) REPAIR & MAINTENANCE	40,000.00	20,000.00	20,000.00
01-5-01-04004	LABORATORY SERVICES	20,000.00	25,000.00	25,000.00
01-5-01-06105	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	600,000.00
01-5-01-06501	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	10,000.00
01-5-01-07002	RIGHT OF WAY (ACCESS)	27,000.00	18,000.00	18,000.00
01-5-01-98001	EE BENEFITS ALLOCATED	344,500.49	344,021.68	376,370.67
01-5-01-98002	FIELD EXPENSES ALLOCATED	197,822.87	170,737.21	209,458.25
TOTAL PRODUCTION		2,811,361.64	2,724,797.17	2,817,270.92

DISTRIBUTION

01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	854,028.56	854,028.56	913,659.00
01-5-02-02211	SMALL TOOLS - DISTRIBUTION	15,000.00	15,000.00	20,000.00
01-5-02-02920	INVENTORY-OVER & SHORT	20,000.00	20,000.00	20,000.00
01-5-02-03106	MAINLINE AND LEAK REPAIR	80,000.00	160,000.00	150,000.00
01-5-02-03206	TRACTOR REPAIR / MAINT. (NON-PIPE)	15,000.00	25,000.00	25,000.00
01-5-02-04005	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	12,000.00
01-5-02-98001	EE BENEFITS ALLOCATED	585,506.03	584,692.24	620,082.37
01-5-02-98002	FIELD EXPENSES ALLOCATED	305,147.69	290,181.48	345,088.98
TOTAL DISTRIBUTION		1,886,682.28	1,960,902.28	2,105,830.35

CUSTOMER SERVICE

01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	73,794.00	73,794.00	75,167.00
01-5-03-01114	CUSTOMER SERV. - OFFICE SALARY	289,415.00	289,415.00	294,683.00
01-5-03-02210	SMALL TOOLS - FIELD TECH	5,000.00	5,000.00	5,000.00
01-5-03-03107	METER SERVICE REPAIR (INTERNAL & CUST)	30,000.00	30,000.00	30,000.00
01-5-03-05201	METER READING EQUIPMENT & EXPENSE	10,000.00	10,000.00	10,000.00
01-5-03-07000	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	1,000.00
01-5-03-07004	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,850.00
01-5-03-07010	BAD DEBT	58,000.00	61,000.00	58,000.00
01-5-03-07015	CUSTOMER SERVICE - OTHER (Bill print,Courier)	28,000.00	30,300.00	32,000.00
01-5-03-98001	EE BENEFITS ALLOCATED	247,411.15	247,067.28	252,687.59
01-5-03-98002	FIELD EXPENSES ALLOCATED	27,987.44	24,914.31	28,577.77
01-5-03-98003	OFFICE EXPENSE ALLOCATED	84,746.85	84,322.78	130,863.17
TOTAL CUSTOMER SERVICE		862,004.44	863,463.37	924,828.53

OPERATING BUDGET		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

ADMINISTRATION

01-5-04-01108	ADMINISTRATION SALARY	420,988.00	420,988.00	437,344.00
01-5-04-01121	BD OF DIRECTORS SALARY	54,000.00	54,000.00	55,000.00
01-5-04-01210	BD OF DIRECTORS TRAINING/TRAVEL	25,000.00	25,000.00	25,000.00
01-5-04-04007	LEGISLATIVE ADVOCACY	50,000.00	50,000.00	75,000.00
01-5-04-04012	GM DISCRETIONARY	20,000.00	20,000.00	20,000.00
01-5-04-07008	BUSINESS EXPENSE	9,500.00	9,500.00	9,500.00
01-5-04-07014	PUBLIC OUTREACH	75,000.00	75,000.00	75,000.00
01-5-04-07016	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTWARE)	52,000.00	52,000.00	55,000.00
01-5-04-07020	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	18,000.00
01-5-04-07025	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	200,000.00
01-5-04-07050	GRANT WRITING & MANAGEMENT	50,000.00	20,000.00	150,000.00
01-5-04-07218	SAFETY EXPENSE (EQUIP & SUPPLIES)	12,000.00	12,000.00	12,000.00
01-5-04-07219	EMERGENCY PREPAREDNESS	22,000.00	6,000.00	22,000.00
01-5-04-07401	PROPERTY, AUTO, GL INSURANCE & RISK MGMT	175,000.00	265,000.00	282,364.00
01-5-04-98001	EE BENEFITS ALLOCATED	286,759.02	286,360.47	298,086.42
01-5-04-98003	OFFICE EXPENSE ALLOCATED	123,032.05	122,654.96	193,747.61
TOTAL ADMINISTRATION		1,493,279.07	1,536,503.43	1,928,042.03

REGULATORY & DEVELOPMENT

01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	83,269.00	83,269.00	84,823.00
01-5-05-02305	MAPS/DRAFTING SUPPLIES	5,000.00	-	-
01-5-05-04008	ENGINEERING CONTRACT SERVICES	30,000.00	80,000.00	150,000.00
01-5-05-98001	EE BENEFITS ALLOCATED	56,720.40	56,641.57	57,939.60
01-5-05-98003	OFFICE EXPENSE ALLOCATED	24,383.74	24,260.93	37,659.07
TOTAL REGULATORY & DEVELOPMENT		199,373.14	244,171.50	330,421.67

FINANCE

01-5-06-01101	FINANCE SALARY	379,554.00	379,554.00	407,853.00
01-5-06-04009	ACCOUNTING/AUDIT SERVICES	116,565.00	98,900.00	115,970.00
01-5-06-07001	FINANCE - OTHER (P/R Proc, Bank fees)	38,000.00	34,100.00	37,600.00
01-5-06-98001	EE BENEFITS ALLOCATED	258,529.51	258,170.19	276,807.75
01-5-06-98003	OFFICE EXPENSE ALLOCATED	111,133.62	110,580.40	179,917.08
TOTAL FINANCE		903,782.13	881,304.59	1,018,147.83

HUMAN RESOURCES

01-5-07-01102	HUMAN RESOURCES SALARY	83,269.00	83,269.00	84,823.00
01-5-07-01105	AWARDS SALARY	15,559.44	15,559.00	10,000.00
01-5-07-01215	EMPLOYEE TRAINING	44,000.00	44,000.00	44,000.00
01-5-07-01217	EMPLOYEE EDUCATION	5,000.00	5,000.00	5,000.00
01-5-07-01905	EMPLOYMENT RECRUITING EXPENSE	10,000.00	10,000.00	35,000.00
01-5-07-01910	LABOR LEGAL FEES	50,000.00	50,000.00	50,000.00
01-5-07-01915	HUMAN RESOURCES - OTHER	3,500.00	3,500.00	4,000.00
01-5-07-98001	EE BENEFITS ALLOCATED	56,720.40	56,641.57	57,939.60
01-5-07-98003	OFFICE EXPENSE ALLOCATED	24,383.74	24,260.93	37,659.07
TOTAL HUMAN RESOURCES		292,432.58	292,230.50	328,421.67

OPERATING BUDGET		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

BONDS, LOANS & STANDBY

01-5-09-08115	CMM PRINCIPLE	127,000.00	127,000.00	132,000.00
01-5-09-08130	(PIPE) MUNICIPAL FINANCE LOAN PRINCIPLE	190,677.50	190,677.50	198,018.58
01-5-09-08215	INTEREST EXPENSE - CMM	75,892.50	75,892.50	70,065.00
01-5-09-08220	(PIPE) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	77,213.40	77,213.40	69,872.32
01-5-09-08320	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	6,000.00
01-5-09-08325	ADMINISTRATION - CMM	13,000.00	13,000.00	13,500.00
01-5-09-08330	STANDBY ADMINISTRATION	22,800.00	24,500.00	25,500.00
TOTAL BONDS, LOANS & STANDBY		512,583.40	514,283.40	514,955.90

REPORTS, STUDIES & PLANS

01-5-10-19002	#A22216 WTR MSTR PLAN /(CIP) CAP IMPRV PLN (EXP)	250,000.00	-	250,000.00
01-5-10-24202	#E24202: COST ALLOCATION PLAN	6,742.50	4,500.00	-
01-5-10-25201	#E25201: 25/26 FEE STUDY	20,000.00	-	-
01-5-10-25202	#E25202: USGS GROUND WATER STUDY	150,000.00	-	-
01-5-10-25203	#E25203R: SPILL PREVENTION PLAN	30,000.00	30,000.00	-
01-5-10-25204	#E25204R: AWIA RISK/RESIL & EMERG RESP PLAN	30,000.00	25,000.00	40,000.00
01-5-10-25205	#E25205R: EMERGENCY RESPONSE PLAN	30,000.00	-	-
01-5-10-26202	#E26202: 26/27 WATER RATE STUDY	-	-	30,000.00
01-5-10-26203	#E26203: 26/27 WWPTP RATE STUDY	-	-	30,000.00
01-5-10-26204	#E26204: SPECS/STANDARDS/DEVELOPMENT PROCESS	-	-	150,000.00
01-5-10-26206	#E26206: HDMC MONITORING WELL STUDY	-	-	100,000.00
TOTAL REPORTS, STUDIES & PLANS		516,742.50	59,500.00	600,000.00

PIPELINE PROGRAM (formerly CIRP)

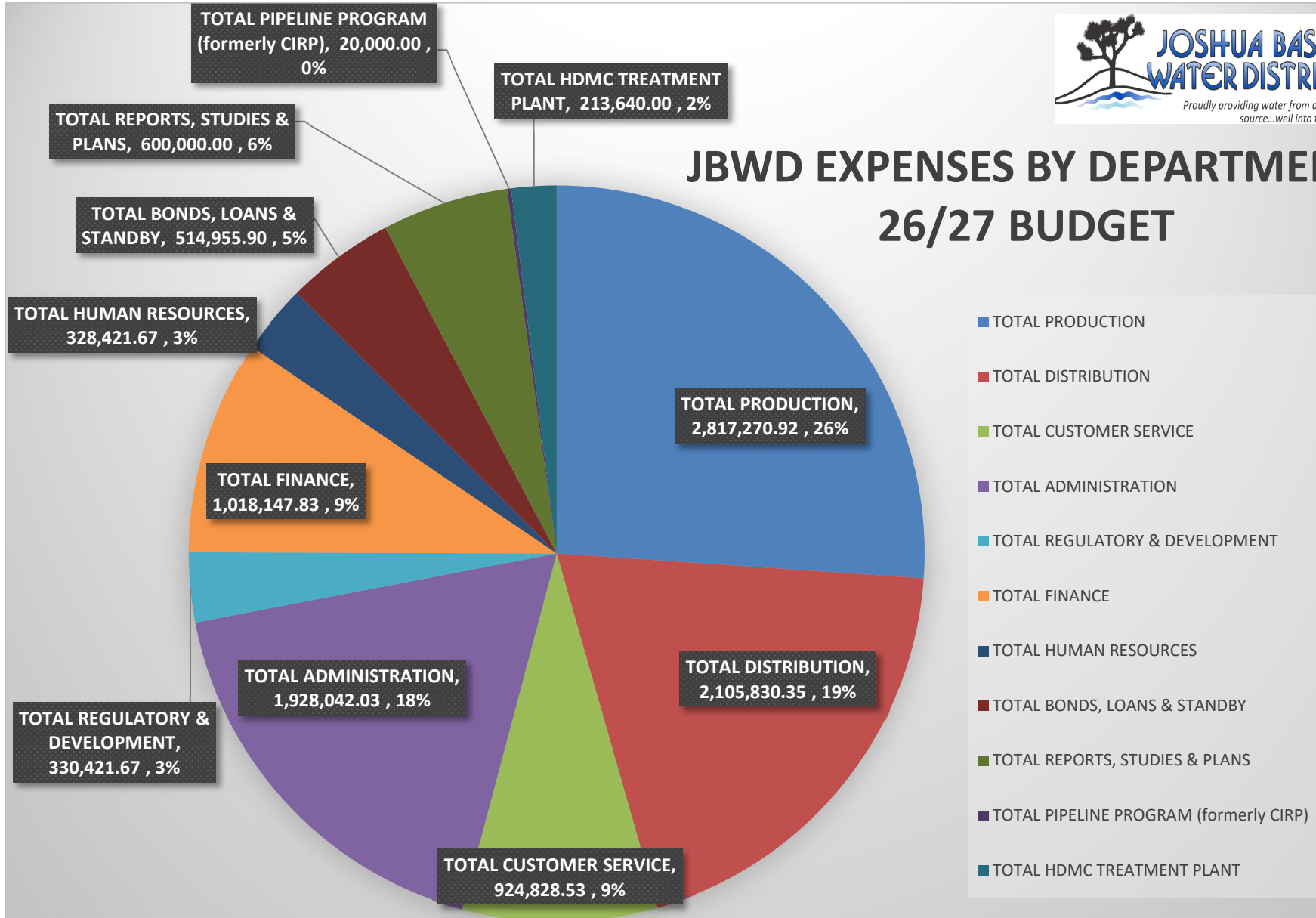
01-5-12-05010	PIPE: VEHICLE/EQUIP EXPENSE (TRACTORS & TRUCKS)	27,000.00	20,000.00	20,000.00
TOTAL PIPELINE PROGRAM (formerly CIRP)		27,000.00	20,000.00	20,000.00

HDMC TREATMENT PLANT (Reimbursable)

01-5-20-03101	HDMC: OTHER	68,000.00	68,000.00	70,040.00
01-5-20-04100	HDMC: CONTRACTED OPERATION EXP	120,000.00	120,000.00	123,600.00
01-5-20-06100	HDMC: PUMPING POWER	25,000.00	25,000.00	20,000.00
TOTAL HDMC TREATMENT PLANT		213,000.00	213,000.00	213,640.00

OPERATING BUDGET		2025/2026		2026/2027
Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET
BENEFITS ALLOCATED TO DEPTS				
01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
01-5-51-01216	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	617,942.00
01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	17,098.00	17,098.00	20,287.00
01-5-51-01225	WORKERS COMPENSATION INSURANCE	44,384.00	44,384.00	48,151.00
01-5-51-01230	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	453,667.00
01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	72,928.00
01-5-51-01232	RETIREMENT: PERS - TEMP	3,000.00	448.00	459.00
01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	60,200.00
01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	9,744.00
01-5-51-01305	PAYROLL TAXES	230,751.00	230,751.00	242,936.00
01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(1,836,147.00)	(1,833,595.00)	(1,939,914.00)
TOTAL BENEFITS ALLOCATED TO DEPTS		-	-	-
FIELD ALLOCATED TO DEPTS				
01-5-52-01240	UNIFORMS (FIELD)	19,125.00	10,000.00	10,625.00
01-5-52-02206	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	55,000.00
01-5-52-02209	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	10,000.00
01-5-52-02210	SMALL TOOLS - MECHANIC	20,333.00	20,333.00	25,000.00
01-5-52-03905	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	32,000.00	35,000.00
01-5-52-04015	OPS: SOFTWARE	110,000.00	110,000.00	110,000.00
01-5-52-04016	OPS: COMP SUPPORT (IT SERVICES)	50,000.00	50,000.00	51,500.00
01-5-52-04018	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
01-5-52-05005	FUEL-VEHICLES	120,000.00	75,000.00	110,000.00
01-5-52-05010	AUTO EXPENSE - FIELD	45,000.00	45,000.00	60,000.00
01-5-52-06305	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	36,000.00
01-5-52-07009	REGULATORY-PERMITS, FEES, CERTS	45,000.00	51,000.00	50,000.00
01-5-52-98000	ALLOCATED EXPENSES - FIELD	(530,958.00)	(485,833.00)	(583,125.00)
TOTAL FIELD ALLOCATED TO DEPTS		-	-	-
OFFICE ALLOCATED TO DEPTS				
01-5-53-01405	TEMPORARY LABOR - OFFICE	5,000.00	10,000.00	200,000.00
01-5-53-02105	OFFICE SUPPLIES	27,680.00	27,680.00	29,940.00
01-5-53-02107	ADMIN: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	30,000.00
01-5-53-02110	POSTAGE	33,500.00	33,500.00	35,000.00
01-5-53-03906	BUILDING REPAIR/MAINT - OFFICE	30,000.00	22,400.00	31,106.00
01-5-53-04010	ADMIN: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	61,800.00
01-5-53-04015	ADMIN: SOFTWARE	123,000.00	123,000.00	125,000.00
01-5-53-05010	AUTO EXPENSE - OFFICE	1,000.00	2,000.00	2,000.00
01-5-53-06205	TELEPHONE AND UTILITIES	65,000.00	65,000.00	65,000.00
01-5-53-98000	ALLOCATED EXPENSES - OFFICE	(367,680.00)	(366,080.00)	(579,846.00)
TOTAL OFFICE ALLOCATED TO DEPTS		-	-	-
TOTAL OPERATING EXPENSES		9,718,241.18	9,310,156.24	10,801,558.90
NET REVENUES to FUND CAPITAL & RESERVES		2,497,776.32	3,425,216.26	2,359,411.10

JBWD EXPENSES BY DEPARTMENT 26/27 BUDGET



SALARY & BENEFITS BUDGET

SALARIES & BENEFITS SUMMARY			2025/2026		2026/2027
Type	Account	Name	25/26 ORIGINAL	25/26 REVISED	26/27 BUDGET

Please note: Several positions are split among multiple departments.

SALARIES

From Multiple Depts.

01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	505,779.00	505,779.00	557,406.00
01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	854,028.56	854,028.56	913,659.00
01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	73,794.00	73,794.00	75,167.00
01-5-03-01114	CUSTOMER SERVICE - OFFICE SALARY	289,415.00	289,415.00	294,683.00
01-5-04-01108	ADMINISTRATION SALARY	420,988.00	420,988.00	437,344.00
01-5-04-01121	BOARD OF DIRECTORS SALARY	54,000.00	54,000.00	55,000.00
01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	83,269.00	83,269.00	84,823.00
01-5-06-01101	FINANCE SALARY	379,554.00	379,554.00	407,853.00
01-5-07-01102	HUMAN RESOURCES SALARY	83,269.00	83,269.00	84,823.00
01-5-07-01105	AWARDS SALARY	15,559.44	15,559.00	10,000.00
TOTAL SALARIES (without Capital work allocation)		2,759,656.00	2,759,655.56	2,920,758.00

BENEFIT SALARIES

From Benefits Allocated Dept.

01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
TOTAL BENEFIT SALARIES		400,040.00	400,040.00	413,600.00

TOTAL SALARIES & BENEFIT SALARIES (without Capital work allocation)	3,159,696.00	3,159,695.56	3,334,358.00
\$ (Decr)/Incr from 25/26 Original			174,662.00
% (Decr)/Incr rom 24/25 Original			6%

OTHER BENEFITS

From Benefits Allocated Dept.

01-5-51-01211	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	413,600.00
01-5-51-01216	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	617,942.00
01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	17,098.00	17,098.00	20,287.00
01-5-51-01225	WORKERS COMPENSATION INSURANCE	44,384.00	44,384.00	48,151.00
01-5-51-01230	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	453,667.00
01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	72,928.00
01-5-51-01232	RETIREMENT: PERS - TEMP	3,000.00	448.00	459.00
01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	60,200.00
01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	9,744.00
01-5-51-01305	PAYROLL TAXES	230,751.00	230,751.00	242,936.00
01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(1,836,147.00)	(1,833,595.00)	(1,939,914.00)
UNALLOCATED AMOUNT (SHOULD BE \$0)		-	-	-

ALLOCATED BENEFITS FROM ABOVE	1,836,147.00	1,833,595.00	1,939,914.00
Less Compensated Leave Salary included in Benefit Salaries	400,040.00	400,040.00	413,600.00
TOTAL OTHER BENEFITS	1,436,107.00	1,433,555.00	1,526,314.00

TOTAL SALARIES, SALARY BENEFITS & OTHER BENEFITS	4,595,803.00	4,593,250.56	4,860,672.00
\$ (Decr)/Incr from 25/26 Original			264,869.00
% (Decr)/Incr rom 25/26 Original			6%

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	Unfunded	
			-- Compliance Coordinator moved to REGULATORY DEPT. --		
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)	\$ 3,159,696	\$ 1,436,107
			includes OT, Standby, Callback >		

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)	\$0	\$0
			includes OT, Standby, Callback >		
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



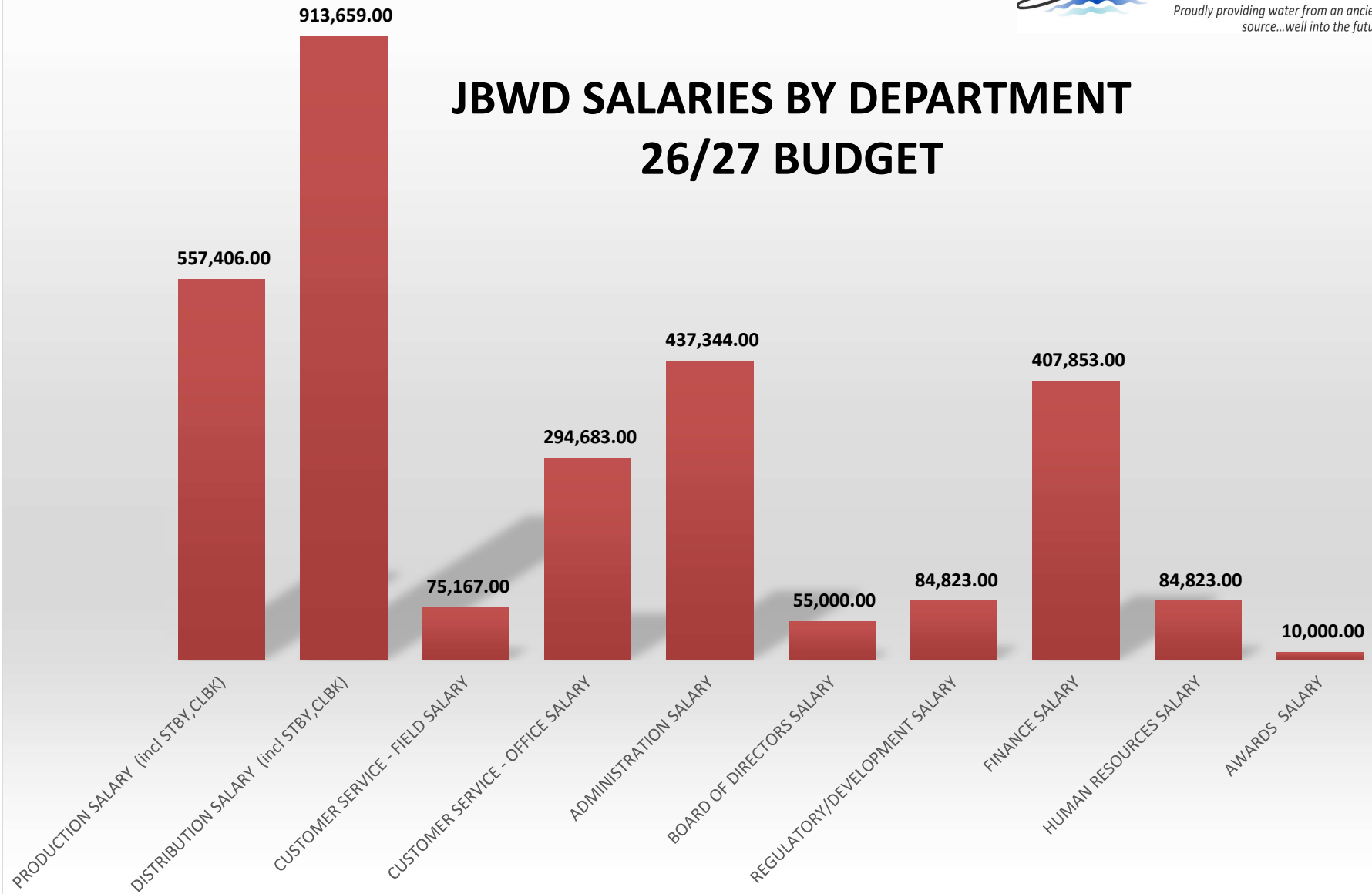
2026 - 2027 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Range	Salaries	Benefits
<u>PRODUCTION (5 positions)</u>						
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			
<u>DISTRIBUTION (9 positions)</u>						
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			
<u>CUSTOMER SERVICE (4.25 positions)</u>						
	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		
<u>ADMINISTRATION (3.50 Positions)</u>						
0.50	0.50		General Manager	Contract		
	1.00		Executive Assistant	24		
	0.50		Director of Administration	53		
<u>FINANCE (3.25 Positions)</u>						
	1.00		Director of Finance	53		
	1.00		Accounting Supervisor	33		
	1.00		Accounting Technician	19		
	0.25		Billing & Customer Service Supervisor	31		
<u>REGULATORY & DEVELOPMENT (1 Position)</u>						
0.50	0.50		Compliance Coordinator	24		
<u>HUMAN RESOURCES (1 Position)</u>						
	1.00		Human Resources & Risk Generalist	24		
<u>DIRECTORS (5 Positions)</u>						
	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						
<u>CAPITAL IMPROVEMENT CREW POSITIONS (0.00 Positions)</u>						
-						
-						
-						
			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%

JBWD SALARIES BY DEPARTMENT 26/27 BUDGET





BOARD of DIRECTORS
(5 Elected Members)

GENERAL MANAGER
(1 Position)

HR & RISK GENERALIST
(1 Position)

EXECUTIVE ASSISTANT
(1 Position)

DIRECTOR OF ADMINISTRATION
(1 Position)

DIRECTOR OF OPERATIONS
(1 Position)

COMPLIANCE COORDINATOR
(1 Position)

DIRECTOR OF FINANCE
(1 Position)

BILLING & CS SUPERVISOR
(1 Position)

MAINTENANCE SUPERVISOR
(1 Position)

PRODUCTION SUPERVISOR
(1 Position)

ACCOUNTING SUPERVISOR
(1 Position)

CUSTOMER SUPPORT SPECIALIST I/II
(1 Position)

MECHANIC / MAINT II
(1 Position)

MAINTENANCE III
(1 Position)

WATER QUALITY SPECIALIST
(1 Position)

ACCOUNTING TECHNICIAN
(1 position)

CUSTOMER SUPPORT SPECIALIST I/II
(1 Position)

FIELD SERVICE TECHNICIAN II
(1 Position)

MAINTENANCE II
(1 Position)

WATER PRODUCTION OPERATOR II
(1 Position)

FIELD SERVICE TECHNICIAN I
(1 Position)

MAINTENANCE II
(1 Position)

WATER PRODUCTION OPERATOR I
(1 Position)

MAINTENANCE I
(1 Position)

MAINTENANCE I
(1 Position)

Color Key	
	Department Head
	Supervisor
	Team Members

CAPITAL BUDGET

CAPITAL BUDGET		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	-	-	200,000.00
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	2,404,644.00
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/PROJMGMT	-	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	6,178,144.00
SUMMARY				
CAP EXPENSES	TOTAL CAPITAL - OTHER	2,271,797.68	1,195,441.68	2,404,644.00
	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	6,178,144.00

RESERVE FUNDS

**MAJOR RESERVE USAGE DETAIL, ESTIMATED
& PROJECTED UNRESTRICTED RESERVE BALANCES**

Prepared 05/23/26



	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								(200,000)		
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)	(200,000)	(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	841,540	2,350,000	3,241,620

*WHEN BUDGET TARGETS ARE MET; MAY BE SUBJECT TO PRORATION

PROJECTED CASH RESERVE BALANCES

	ACTUAL BALANCE AT 07/01/25	2-YR INCREASE / (DECREASE)	PROJECTED BALANCE AT 06/30/27
LEGALLY RESTRICTED PORTION	5,819,729.00	-	5,819,729.00
DESIGNATED/UNRESTRICTED PORTION	18,997,528.00	(1,970,458.32)	17,027,069.68
TOTAL PROJECTED CASH BALANCE	24,817,257.00	(1,970,458.32)	22,846,798.68