

President
Tom Floen

VP
Stacy Doolittle

Directors
Jane Jarlsberg
Tomas Short
David Fick

**General
Manager**
Sarah Johnson

Legal Counsel
Jeff Hoskinson



AGENDA
SPECIAL MEETING OF THE BOARD OF DIRECTORS
Thursday, May 1, 2025 at 9:00 a.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: 872 8707 9239 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 designated time is for members of the public to provide comments on any District related matter, whether appearing on the agenda or not. Under the provisions of 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 agenda item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

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.

A. DRAFT MINUTES – 04.16.25

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

7. ACTION CALENDAR

A. BUDGET WORKSHOP #1: 24/25 REVISED BUDGET AND 25/26 PROPOSED 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. REPORTS AND COMMENTS

For informational purposes only on subjects not covered by the agenda. No action is to be taken. The Board may provide staff with requests for future agenda items.

A. DIRECTORS REPORTS

B. GENERAL MANAGER REPORT

9. ADJOURNMENT

CALENDAR REMINDER - FUTURE DIRECTOR MEETINGS	DATE	TIME	ATTENDEE(S)
JBWD – REGULAR BOARD MEETING	05.07.25	CANCELLED	
MWA – BOARD MEETING	05.08.25	9:30 AM	DOOLITTLE
ACWA – SPRING CONFERENCE	05.13.25 - 05.15.25	MULTIDAY	FICK
JBWD – MANAGER MEETUPS	05.14.25	9:00 AM	JARLSBERG/SHORT
ASBCSD – DINNER MEETING	05.19.25	5:30 PM	TBD
CSDA – LEGISLATIVE DAYS	05.20.25- 05.21.25	MULTIDAY	DOOLITTLE/JARLSBERG
JBWD – REGULAR BOARD MEETING	05.21.25	CANCELLED	
JBWD – SPECIAL BOARD MEETING	05.22.25	9:00 AM	ALL

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 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.

MEETING MINUTES



REGULAR MEETING OF THE BOARD OF DIRECTORS APRIL 16, 2025, 5:30 PM

1. CALL TO ORDER

President Floen called the meeting to order at 5:30 p.m.

2. DETERMINATION OF A QUORUM & ATTENDANCE

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

Staff Present: General Manager Johnson, Director of Finance Roman, Director of Administration Shook, Accounting Supervisor Rich, Executive Assistant Thompson

Consultant(s) Present: Public Outreach Consultant, Kathleen Radnich, Legal Counsel, Jeff Hoskinson

Citizens Advisory Council Member(s) Present: David Carrillo, Debbie Truncale (attended remotely)

3. APPROVAL OF THE AGENDA

Vice President Doolittle made a motion to approve the agenda seconded by Director Short, and approved by the following vote:

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

4. PUBLIC COMMENT

None

5. CONSENT CALENDAR

A. DRAFT MINUTES – 03.19.25

Director Short made a motion to approve the 03.19.25 draft minutes and seconded by Director Jarlsberg, and approved by the following vote:

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

7. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION

None

8. DISCUSSION/ACTION CALENDAR

A. FEBRUARY 2025 CHECK REGISTER

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN
RECOMMENDED ACTION: APPROVE CHECK REGISTER

Vice President Doolittle made a motion to approve the February 2025 Check Register, seconded by Director Jarlsberg and approved by the following vote.

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

B. INCREASING THE DISTRICT’S LOW-INCOME ASSISTANCE CAP TO \$300

PRESENTED BY: DIRECTOR OF ADMINISTRATION, DAVID SHOOK
RECOMMENDED ACTION: RECOMMEND THAT THE BOARD OF DIRECTORS INCREASE THE ANNUAL CAP FOR THE LOW-INCOME ASSISTANCE PROGRAM TO \$300 AND AUTHORIZE STAFF TO UPDATE THE MEMORANDUM OF UNDERSTANDING WITH INLAND SOCAL UNITED WAY TO REFLECT THIS CHANGE.

Director of Administration David Shook proposed increasing the District’s Low-Income Assistance Program annual cap to \$300. Shook also provided an updated Memorandum of Understanding (MOU) with Inland SoCal United Way reflecting the proposed increase. Shook explained that the Board had requested this adjustment at the March 5, 2025, meeting to encourage greater participation among eligible low-income customers.

Director Fick made a motion to approve the increase in the annual cap for the Low-Income Assistance Program to \$300, authorizing staff to update the MOU with Inland SoCal United Way, seconded by Vice President Doolittle, and approved by the following vote:

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

C. MODIFY THE CUSTOMER ACCOUNT ASSISTANCE PROGRAM (CAAP)

PRESENTED BY: DIRECTOR OF ADMINISTRATION, DAVID SHOOK
RECOMMENDED ACTION: RECOMMEND THAT THE BOARD OF DIRECTORS ADOPT RESOLUTION 25-1073 AMENDING THE CUSTOMER ACCOUNT ASSISTANCE PROGRAM REDUCING THE BILL QUALIFICATION THRESHOLD FROM \$700 TO \$500.

Director of Administration David Shook presented the proposed modification to the Customer Account Assistance Program (CAAP) and introduced Resolution 25-1073. Shook initially recommended reducing the bill qualification threshold from \$700 to \$500. Shook noted that the Board had requested this modification during the March 5, 2025, meeting to expand eligibility and support more customers.

Following discussion, the Board directed staff to lower the CAAP qualification threshold further to \$400. The Board also instructed staff to recalculate eligible bills using the Tier 1 water consumption rate, and limit customers to one CAAP every two years. Staff will bring an update of the program with a future Customer Service report.

Director Fick made a motion to adopt Resolution 25-1073 amending the CAAP Program to reflect these changes, seconded by Director Jarlsberg and approved by the following vote:

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

D. DISCUSSION AND POTENTIAL DIRECTION RELATIVE TO DIRECTOR COMPENSATION (FOLLOW-UP FROM MAY 2024 BOARD DECISION)

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: STAFF WILL PRESENT AN OVERVIEW OF THE DIRECTOR COMPENSATION PROCESS AND SEEK DIRECTION ON POSSIBLE FUTURE ACTIONS. (THIS TOPIC IS BEING REVISITED AS DIRECTED LAST YEAR.)

General Manager Sarah Johnson presented an overview of the Director Compensation Process and presented a handout featuring director compensation and healthcare benefits across several local agencies.

Legal Counsel Jeff Hoskinson clarified that the Board could not approve a compensation increase at the current meeting, as the process requires drafting an ordinance and issuing a public notice. He also explained that stipends are legally limited to 10 meetings per calendar month. He provided an inflation-based calculation, along with a summary of the procedural steps required.

The Board held a mixed discussion on the proposed increase, considering various options including offering healthcare benefits and leaving everything unchanged. However, a strong rationale was discussed for updating the meeting stipend. The reasons included that the stipend has remained unchanged for seventeen years (last increase was in 2008), despite inflation, and the demand for greater engagement of increasingly complex water management and regulatory issues. The proposed increase is modest, aiming to promote equity and support future recruitment for public service.

Following the discussion, the Board directed staff to prepare the necessary ordinance and to schedule a public hearing notice in accordance with legal requirements, in anticipation of increasing the director stipend from \$173.63 to \$200.00 per meeting.

E. AMENDING BOARD MEETING TIME

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: RECOMMEND THE BOARD OF DIRECTORS ADOPT RESOLUTION 25-1072, AMENDING ARTICLE 3.02 OF THE ADMINISTRATION CODE, MOVING THE START TIME OF THE REGULAR MEETINGS OF THE BOARD OF DIRECTORS TO 4:00 PM.

General Manager Sarah Johnson presented Resolution 25-1072, proposing an amendment to Article 3.02 of the Administrative Code to change the start time of the Regular Meeting of the Board of Directors to 4:00 p.m. Following a mixed discussion, the Board discussed reasoning for several different starting times.

Director Fick made a motion to adopt Resolution 25-1072 amending Article 3.02 of the Administration Code, amending the start time of the Regular Meetings of the Board of Directors to 5:00 pm, seconded by President Floen and approved by the following vote:

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

9. REPORTS AND COMMENTS

President Floen

- Floen participated in a disaster preparedness event at Walmart, which was a well-organized event.
- Floen reported attending the Landers Homestead Association meeting and noted that pollution from tires was a topic of discussion.

Vice President Doolittle

- Doolittle attended the MWA Tac meeting on April 3rd and shared that the discussions focused on key topics, including a Cadiz update, microplastics in wastewater and recycled water, and the Western Joshua Tree update.
- Doolittle reported attending the Water Education Foundation's Water 101 Workshop and Watershed Tour in Sacramento on April 10th –11th. Doolittle shared details of the dams visited during the tour and noted it gave her a better understanding of the sources of the District's water. Doolittle also expressed concern about pollutants in the water.
- Doolittle reported participating in the SB County meeting regarding the Lovemore Ranch and shared her concerns highlighting concerns raised by a ratepayer living near the proposed wastewater treatment site. Doolittle requested that a discussion on wastewater treatment strategy be added to a future agenda.

Director Jarlsberg

- Jarlsberg attended the SB County meeting regarding Lovemore Ranch meeting and contributed to the public testimony.

Director Short

- Director Short expressed support for revising the wastewater treatment strategy.
- Short inquired about the possibility of having alternates to serve when board members are unable to attend meetings. Hoskinson shared that the Water Code does not allow for alternates.

Director Fick

- Fick reported participating in the SB County meeting regarding Lovemore Ranch.

- Fick inquired about the District’s wastewater treatment strategy and the use of seepage pits. He also expressed interest in touring the HDMC treatment plant.

General Manager Report

Johnson reported on the following:

- General Manager Johnson provided an update on Well 15, noting that Layne pulled the motor on March 5 and observed clear signs of wear. Brushing and bailing began today, and profiling for Chromium-6 will follow.
- Johnson shared that staff would bring an operations report to a future board meeting and hopes to bring a portion of the Well 15 inspection.
- Johnson provided an update on the Paycom implementation, noting that the process has been challenging due to the District’s complex payroll structure. Johnson reported that Accounting Supervisor Autumn Rich is leading the project and is doing a good job.
- Johnson mentioned that Executive Assistant Lisa Thompson and Director of Administration David Shook began a district organization and document clean-up project. Johnson noted that this project will result in staff bringing a list of tagged surplus items to the board at a future meeting.
- Johnson shared that she attended many meetings but noted her attendance at a Rotary meeting where she shared information about the district and the coming Chromium 6 compliance.

10. ADJOURNMENT

On motion by Director Jarlsberg, seconded by Director Short and approved by the Board, the meeting was adjourned at 8:09 p.m.

Respectfully submitted,

Sarah Johnson, General Manager & Board Secretary



AGENDA ITEM NO:	7A
MEETING DATE:	05.01.25

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: 24/25 REVISED BUDGET AND 25/26 PROPOSED BUDGET
RECOMMENDATION:	REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING.

SUMMARY: The 24/25 Revised Budget and 25/26 Proposed Budgets are presented. For FY 25/26, two options are being presented: one reflects the currently paused rates, and the other reflects the continuation of the approved Scenario C rates from the Rate Study.

BACKGROUND: Staff have been working diligently for several months to develop budget options and today marks the beginning of formal budget presentations to the Board of Directors. Following today’s presentation, we will have another opportunity to review and revise the budget on May 22nd. Finally, on June 4th, 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 24/25 Revised budget and the 25/26 Proposed budget. We hope that the formatting improvements made to this working budget will make the process easier and more transparent.

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.

*****24/25 REVENUES REVISED*****

ANALYSIS

24/25 Metered Water Sales are tracking higher than anticipated and were adjusted up by \$329,720. Total Operating revenues are projected at \$8,397,000. Non-Operating revenues, revenues from sources other than water operations, are projected at \$3,537,578. Included in the increase of Non-Operating revenues and Total Revenues is an increase of \$195,943 to Property tax revenues and \$608k to Interest revenues. Total Revenues are projected at \$11,934,578. Operating revenues cover Operating expenses.

24/25 OPERATING EXPENSES - REVISED:

The Operating expense budget was reduced by \$229,640 to a projected level of \$8,951,425.

24/25 CAPITAL COSTS - REVISED:

Capital project budgets were reduced by \$1,153,050, primarily due to a pause in the District's Pipeline Program. The total revised Capital budget is \$1,129,250.

*****25/26 PROPOSED BUDGET*****

Alternative 1: Paused 24/25 Scenario C Rates with Outsourced Pipe Replacement

Alternative 2: Approved 25/26 Scenario C Rates with Outsourced Pipe Replacement

25/26 REVENUES:

Alternative 1: Operating revenues are projected at \$8,295,794 and Non-operating revenues are projected at \$3,237,018 with Total revenues at \$11,532,812.

Alternative 2: Total Operating revenues are projected at \$8,979,000 and Non-operating revenues are projected at \$3,237,018 with Total revenues at \$12,216,018.

25/26 OPERATING EXPENSES (NON-CAPITAL):

Alternatives 1 and 2: Operating Expenses are identical in both alternatives, projected at \$9,291,067. Of this total, \$8,541,067 are recurring operating expenses, which, according to Budget policy and best practices, should be covered by Operating Revenues.

Alternative 1: Operating Expenses exceed Operating Revenues by \$245,273, which does not align with the Budget policy or best practices. Not recommended.

Alternative 2: Operating Revenues exceed Operating Expenses, which align with Budget policy and best practices. Recommended.

Additional comments about Operating Expenses (Non-Capital)

Non-salary/non-benefit accounts

- The Operating Expense budget increased by 1% overall, reflecting increased Reports and Studies costs of \$510k (many State-mandated), and other routine costs.
- \$65,002 increase in recharge water budget to obtain 1,300 AF of recharge water.
- Continued prepayment of CalPERS Additional Discretionary Payment (ADP) for the fifth consecutive year (an extra \$39,930), on track to save over \$158k in interest by paying down our current Unfunded Accrued Liability (UAL) over an accelerated 15 years.

Salary Highlights

Organizational Restructuring: Due to budget constraints in both alternatives, along with restructuring efforts to create efficiencies, the following changes are **proposed in both alternatives**:

- The Compliance Coordinator position has been moved to a newly created 'Regulatory/Development' Department. This change has no fiscal impact and is intended to improve organizational structure.
- One additional Construction Maintenance position is added to address increased workload, ensure coverage and continuity of water services.
- Six previously budgeted Pipeline positions (aka CIRP) are unfunded; however, the proposed budget includes funding for outsourcing pipeline work.
- One vacant Purchasing position is unfunded as purchasing responsibilities have been distributed across multiple departments ensuring internal controls.
- One vacant Accounting Technician position is unfunded, the outsourcing of pipeline work is expected to reduce the related Finance department workload.
- One vacant part-time Office Assistant position is unfunded. Due to the anticipated reduction in pipeline-related finance work, fewer in-person customer visits, and greater use of electronic support options have lessened the need for this role.

These organizational changes result in a net reduction of eight positions. However, no current regular employees are expected to be impacted. Salaries are expected to remain stable, with routine cost-of-living

adjustments (COLA) and a newly proposed Sustained Performance Awards, which will be detailed further in the upcoming annual Employee Compensation Plan.

25/26 CAPITAL COSTS:

Major capital projects for 25/26 include continued work on the E2-1 reservoir upgrade, the A1 road rehab, Well 15 repair/rehab/water profiling, engineering for recoating of the C2-B tank, electrical panel replacement at G-boosters, SCADA security upgrades in four locations, an Emergency generator replacement at the Admin building, a Well 10 motor control panel, inventory cage, and Chromium 6 Start-up costs. An “emergency” account was also added to keep funds available for unanticipated repairs of Capital or Operating origins. Also included is the purchase of a sufficiently sized Dump truck and Equipment trailer that are capable of towing heavy equipment to sites. These Capital projects total \$2.596 million.

For the District’s Pipeline program, outsourcing the Belmont Phase 2 pipeline installation and in-house replacement of Center pipeline (via the Distribution crew) is included for a total of \$2.3 million.

The total Capital budget is projected at \$4.896 million.

LONGER-TERM CONSIDERATIONS

This budget reflects a significant spending down of reserves, made possible by current healthy reserves. This is a possibility for one year but not sustainable for multiple years. In addition, the approved Scenario C of the Rate Study falls short of funding the Capital Improvement Plan’s \$80+ million needs, a scenario which is represented in Alternative 3 below. Longer term Cash projections reflect the following:

Alternative 1: Using the currently paused rates, unrestricted cash reserves decline steadily and would be drawn down to \$0 in just six years, by early 2031/32. Not recommended.

Alternative 2: Using the Approved Rate Study Scenario C rates, unrestricted cash reserves would remain relatively **stable** and be drawn down to \$16.479 million by 2031/32. Recommended.

Alternative 3: for comparison: Using the currently paused rates and assuming the District performs the \$80+ million work in the Capital Improvement Plan, unrestricted cash reserves decline rapidly and would be drawn down to \$0 in just five years, by 2030/31. Not recommended.

BUDGET POLICY PROVISIONS

Under Budget Alternative 1, using paused rates, Operating expenses would exceed Operating revenues, which does not align with the intent of the District’s Budget policy.

RECOMMENDED ACTION:

Please continue to review and revise the budget with a goal of approving on June 4th. **Most importantly, please remember that rates are the primary source of funds to sustain the District’s operations and commitment to provide water to the community.**

Staff will recommend adopting the revised 24/25 Revised Budget and Alternative 2 of the 25/26 Budget (“25/26 OUTSOURCE PIPE/APPROVED RATES”). This would put the District back on the approved Rate Study’s path, providing needed funding for ongoing capital replacements while maintaining adequate cash reserves for emergencies and other purposes.

FISCAL IMPACT:

BOTTOM LINE FOR 24/25

Before funding \$2.783 million in reserves designated in the Rate Study, the District anticipates Net Revenues (a surplus) of \$1,853,902.

BOTTOM LINE FOR 25/26

Before funding the \$2.783 in reserves designated in the Rate Study:

- **Under Alternative 1** (paused rates), the District anticipates a reserve Drawdown (deficit) of \$2,654,256.
- **Under Alternative 2** (approved rates), the District anticipates a reserve Drawdown (deficit) of \$1,971,050.

RESERVE FUND IMPACTS

- **Under Alternative 1** (paused rates), the District's cash reserves are projected to decrease by \$800,354 to \$22,362,609 (\$16,670,477 unrestricted) by 6/30/26.
- **Under Alternative 2** (approved rates), the District's cash reserves are projected to decrease by \$117,148 to \$23,045,815 (\$17,353,683 unrestricted) by 6/30/26.

Operating and Cash Flow reserves are projected to cover six months of Operating expenses, as required by the Reserve Policy.

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
295						
296	DEPARTMENTAL SUMMARY					
297	REVENUES	TOTAL OPERATING REVENUES	8,067,280.00	8,397,000.00	8,295,794.00	8,979,000.00
298		TOTAL NON-OPERATING REVENUES	2,749,420.00	3,537,577.60	3,237,017.50	3,237,017.50
299		TOTAL REVENUES	10,816,700.00	11,934,577.60	11,532,811.50	12,216,017.50
300						
301	OP EXPENSES	TOTAL PRODUCTION	2,574,756.56	2,616,723.16	2,737,283.31	2,737,283.31
302		TOTAL DISTRIBUTION	1,302,859.53	1,391,759.67	1,636,714.88	1,636,714.88
303		TOTAL CUSTOMER SERVICE	911,535.14	918,504.26	851,162.44	851,162.44
304		TOTAL ADMINISTRATION	1,624,338.24	1,564,954.23	1,453,262.21	1,453,262.21
305		TOTAL REGULATORY & DEVELOPMENT	35,000.00	25,000.00	199,632.67	199,632.67
306		TOTAL FINANCE	934,251.08	927,419.32	875,295.82	875,295.82
307		TOTAL HUMAN RESOURCES	240,901.87	298,892.13	275,132.67	275,132.67
308		TOTAL BONDS, LOANS & STANDBY	514,224.47	512,385.90	512,583.40	512,583.40
309		TOTAL REPORTS, STUDIES & PLANS	289,000.00	54,900.00	510,000.00	510,000.00
310		TOTAL PIPELINE PROGRAM (formerly CIRP)	541,199.03	427,886.82	27,000.00	27,000.00
311		TOTAL HDMC TREATMENT PLANT	213,000.00	213,000.00	213,000.00	213,000.00
312		TOTAL BENEFITS ALLOCATED TO DEPTS	-	-	-	-
313		TOTAL FIELD ALLOCATED TO DEPTS	-	-	-	-
314		TOTAL OFFICE ALLOCATED TO DEPTS	-	-	-	-
315		TOTAL OPERATING EXPENSES	9,181,065.92	8,951,425.49	9,291,067.40	9,291,067.40
316						
317	CAP EXPENSES	TOTAL CAPITAL - PIPELINE	955,500.00	21,500.00	2,300,000.00	2,300,000.00
318		TOTAL CAPITAL - OTHER	1,326,800.00	1,107,750.00	2,596,000.00	2,596,000.00
319		TOTAL CAPITAL EXPENSES	2,282,300.00	1,129,250.00	4,896,000.00	4,896,000.00
320						
321		(DRAWDOWN OF RESERVES) / NET REVENUES	(646,665.92)	1,853,902.11	(2,654,255.90)	(1,971,049.90)
322						
323						
332						
333						
334						
335			2024/2025		2025/2026 OPTIONS	
336			24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
337	PROJECTED CASH BALANCES					
338						
339		LEGALLY RESTRICTED PORTION	5,692,132.00	5,692,132.00	5,692,132.00	5,692,132.00
340		DESIGNATED/UNRESTRICTED PORTION	17,336,108.93	19,324,732.74	16,670,476.84	17,353,682.84
341		TOTAL PROJECTED CASH BALANCE	23,028,240.93	25,016,864.74	22,362,608.84	23,045,814.84
342						

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
3	OPERATING BUDGET					
4						
5	REVENUES					
7	OPERATING REVENUES					
8	01-41010	METERED WATER SALES	4,570,280.00	4,900,000.00	4,798,794.00	5,302,000.00
9	01-41012	ALLOW FOR CAAP/BILLING ADJ	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
10	01-41015	BASIC FEES	2,882,000.00	2,882,000.00	2,882,000.00	3,041,000.00
11	01-41016	BASIC FEES - LOCKED/PULLED	419,000.00	419,000.00	419,000.00	440,000.00
12	01-41030	PRIVATE FIRE PROTECTION SERV.	38,000.00	38,000.00	38,000.00	38,000.00
13	01-41040	SPECIAL SERVICES REVENUE	170,000.00	170,000.00	170,000.00	170,000.00
14		TOTAL OPERATING REVENUES	8,067,280.00	8,397,000.00	8,295,794.00	8,979,000.00
15						
16	NON-OPERATING REVENUES					
17	01-41045	HDMC: WWTP OPERATIONS REIMB REVENUE	213,000.00	213,000.00	213,000.00	213,000.00
18	01-41046	HDMC: WWTP OVERHEAD/FEES REIMB REVENUE	47,925.00	47,925.00	47,925.00	47,925.00
19	01-42100	STANDBY REVENUE-CURRENT	1,200,000.00	1,181,214.60	1,200,000.00	1,200,000.00
20	01-43000	PROPERTY TAX REVENUE	850,000.00	1,045,943.00	950,000.00	950,000.00
22	01-43020	ASSESSMENT REVENUE - CMM	203,495.00	203,495.00	202,892.50	202,892.50
35	01-46121	GRANT REVENUE - LOCAL (MWA)	18,000.00	18,000.00	3,200.00	3,200.00
38	01-47000	MISCELLANEOUS REVENUE	25,000.00	18,000.00	20,000.00	20,000.00
39	01-47002	INTEREST REVENUE - LAIF & US BANK	192,000.00	800,000.00	550,000.00	550,000.00
40	01-47005	INTEREST REVENUE - CAMP	-	10,000.00	50,000.00	50,000.00
45		TOTAL NON-OPERATING REVENUES	2,749,420.00	3,537,577.60	3,237,017.50	3,237,017.50
46		TOTAL REVENUES	10,816,700.00	11,934,577.60	11,532,811.50	12,216,017.50
47						
48	OPERATING & NON-OP EXPENSES					
49						
50	PRODUCTION					
51	01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	440,032.00	440,032.00	505,034.00	505,034.00
52	01-5-01-02205	WATER TREATMENT EXPENSE	32,000.00	32,000.00	32,000.00	32,000.00
53	01-5-01-02210	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	10,000.00	10,000.00
54	01-5-01-03102	WATER RECHARGE PURCHASE	776,525.00	776,525.00	817,700.00	817,700.00
55	01-5-01-03105	WATER SUPPLY MONITORING	-	-	-	-
56	01-5-01-03108	RECHARGE MAINT/REPAIR	40,000.00	40,000.00	40,000.00	40,000.00
57	01-5-01-03111	EQUIPMENT RENTAL	5,000.00	5,000.00	5,000.00	5,000.00
58	01-5-01-03115	PUMPING PLANT REPAIR & MAINT.	50,000.00	50,000.00	50,000.00	50,000.00
59	01-5-01-03120	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	60,000.00	60,000.00
60	01-5-01-03207	GENERATOR (ALL) REPAIR & MAINTENANCE	35,000.00	35,000.00	40,000.00	40,000.00
61	01-5-01-04004	LABORATORY SERVICES	20,000.00	20,000.00	20,000.00	20,000.00
62	01-5-01-06105	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	600,000.00	600,000.00
63	01-5-01-06501	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	10,000.00	10,000.00
64	01-5-01-07002	RIGHT OF WAY (ACCESS)	25,000.00	27,000.00	27,000.00	27,000.00
65	01-5-01-98001	EE BENEFITS ALLOCATED	327,075.56	323,779.49	327,507.73	327,507.73
66	01-5-01-98002	FIELD EXPENSES ALLOCATED	144,124.00	187,386.67	193,041.58	193,041.58
67		TOTAL PRODUCTION	2,574,756.56	2,616,723.16	2,737,283.31	2,737,283.31
68						
69	DISTRIBUTION					
70	01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	558,830.00	577,689.00	691,752.00	691,752.00
71	01-5-02-02211	SMALL TOOLS - DISTRIBUTION	10,000.00	10,000.00	15,000.00	15,000.00
72	01-5-02-02920	INVENTORY-OVER & SHORT	30,000.00	30,000.00	20,000.00	20,000.00
73	01-5-02-03106	MAINLINE AND LEAK REPAIR	80,000.00	80,000.00	80,000.00	80,000.00
74	01-5-02-03206	TRACTOR REPAIR / MAINT. (NON-PIPE)	14,000.00	14,000.00	15,000.00	15,000.00
75	01-5-02-04005	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	12,000.00	12,000.00
76	01-5-02-98001	EE BENEFITS ALLOCATED	415,034.13	423,164.90	505,190.46	505,190.46
77	01-5-02-98002	FIELD EXPENSES ALLOCATED	182,995.40	244,905.77	297,772.42	297,772.42
78		TOTAL DISTRIBUTION	1,302,859.53	1,391,759.67	1,636,714.88	1,636,714.88
79						

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
80	CUSTOMER SERVICE					
81	01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	63,886.00	63,886.00	66,602.00	66,602.00
82	01-5-03-01114	CUSTOMER SERVICE - OFFICE SALARY	317,489.00	317,489.00	287,667.00	287,667.00
83	01-5-03-02210	SMALL TOOLS - FIELD TECH	5,000.00	5,000.00	5,000.00	5,000.00
84	01-5-03-03100	METER INSTALLATION & UPDGRADES (CUST)	-	-	-	-
85	01-5-03-03107	METER SERVICE REPAIR (INTERNAL & CUST)	30,000.00	30,000.00	30,000.00	30,000.00
86	01-5-03-05201	METER READING EQUIPMENT & EXPENSE	7,500.00	7,500.00	10,000.00	10,000.00
87	01-5-03-07000	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	1,000.00	1,000.00
88	01-5-03-07004	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,650.00	6,650.00
89	01-5-03-07010	BAD DEBT	50,000.00	57,000.00	58,000.00	58,000.00
90	01-5-03-07015	CUSTOMER SERVICE - OTHER (Bill print,Courier)	28,000.00	28,000.00	28,000.00	28,000.00
91	01-5-03-98001	EE BENEFITS ALLOCATED	283,422.05	280,612.16	246,473.71	246,473.71
92	01-5-03-98002	FIELD EXPENSES ALLOCATED	20,934.80	27,211.66	27,311.00	27,311.00
93	01-5-03-98003	OFFICE EXPENSE ALLOCATED	97,653.29	94,155.44	84,458.73	84,458.73
94		TOTAL CUSTOMER SERVICE	911,535.14	918,504.26	851,162.44	851,162.44
95						
96	ADMINISTRATION					
97	01-5-04-01108	ADMINISTRATION SALARY	514,270.00	514,270.00	417,595.00	417,595.00
98	01-5-04-01121	BOARD OF DIRECTORS SALARY	41,020.09	41,020.09	54,000.00	54,000.00
99	01-5-04-01210	BOARD OF DIRECTORS TRAINING/TRAVEL	20,000.00	20,000.00	25,000.00	25,000.00
100	01-5-04-04007	LEGISLATIVE ADVOCACY	10,000.00	10,000.00	10,000.00	10,000.00
101	01-5-04-04012	GM DISCRETIONARY	-	-	20,000.00	20,000.00
102	01-5-04-07008	BUSINESS EXPENSE	9,500.00	9,500.00	9,500.00	9,500.00
103	01-5-04-07014	PUBLIC OUTREACH	75,000.00	75,000.00	75,000.00	75,000.00
104	01-5-04-07016	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTWARE)	50,000.00	50,000.00	52,000.00	52,000.00
105	01-5-04-07020	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	18,000.00	18,000.00
106	01-5-04-07025	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	100,000.00	100,000.00
107	01-5-04-07050	GRANT WRITING - NON-PROJECT	50,000.00	-	50,000.00	50,000.00
108	01-5-04-07218	SAFETY EXPENSE (EQUIP & SUPPLIES)	12,000.00	12,000.00	12,000.00	12,000.00
109	01-5-04-07219	EMERGENCY PREPAREDNESS	15,000.00	15,000.00	22,000.00	22,000.00
110	01-5-04-07401	PROPERTY, AUTO, GL INSURANCE & RISK MGMT	169,320.00	169,320.00	175,000.00	175,000.00
111	01-5-04-98001	EE BENEFITS ALLOCATED	382,022.53	378,343.91	290,553.42	290,553.42
112	01-5-04-98003	OFFICE EXPENSE ALLOCATED	158,205.62	152,500.23	122,613.79	122,613.79
113		TOTAL ADMINISTRATION	1,624,338.24	1,564,954.23	1,453,262.21	1,453,262.21
114						
115	REGULATORY & DEVELOPMENT					
116	01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	-	-	82,747.00	82,747.00
117	01-5-05-02305	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	5,000.00	5,000.00
118	01-5-05-04006	PLAN CHECK / INSPECTION (CUSTOMER)	-	-	-	-
119	01-5-05-04008	ENGINEERING CONTRACT SERVICES	30,000.00	20,000.00	30,000.00	30,000.00
120	01-5-05-04013	DEVELOPMENT - OTHER	-	-	-	-
121	01-5-05-98001	EE BENEFITS ALLOCATED	-	-	57,584.83	57,584.83
122	01-5-05-98003	OFFICE EXPENSE ALLOCATED	-	-	24,300.84	24,300.84
123		TOTAL REGULATORY & DEVELOPMENT	35,000.00	25,000.00	199,632.67	199,632.67
124						
125	FINANCE					
126	01-5-06-01101	FINANCE SALARY	405,593.00	405,593.00	377,216.00	377,216.00
127	01-5-06-04009	ACCOUNTING/AUDIT SERVICES	70,460.00	64,000.00	86,870.00	86,870.00
128	01-5-06-07001	FINANCE - OTHER (P/R Proc, Bank fees)	32,000.00	39,100.00	38,000.00	38,000.00
129	01-5-06-98001	EE BENEFITS ALLOCATED	301,448.13	298,435.15	262,454.02	262,454.02
130	01-5-06-98003	OFFICE EXPENSE ALLOCATED	124,749.95	120,291.17	110,755.80	110,755.80
131		TOTAL FINANCE	934,251.08	927,419.32	875,295.82	875,295.82
132						
133	HUMAN RESOURCES					
134	01-5-07-01102	HUMAN RESOURCES SALARY	79,405.00	79,405.00	82,747.00	82,747.00
135	01-5-07-01105	AWARDS SALARY	10,000.00	10,000.00	10,000.00	10,000.00
136	01-5-07-01215	EMPLOYEE TRAINING	32,000.00	32,000.00	32,000.00	32,000.00
137	01-5-07-01217	EMPLOYEE EDUCATION	7,500.00	-	5,000.00	5,000.00
138	01-5-07-01905	EMPLOYMENT RECRUITING EXPENSE	5,000.00	12,000.00	10,000.00	10,000.00
139	01-5-07-01910	LABOR LEGAL FEES	20,000.00	80,000.00	50,000.00	50,000.00
140	01-5-07-01915	HUMAN RESOURCES - OTHER	3,500.00	3,500.00	3,500.00	3,500.00
142	01-5-07-98001	EE BENEFITS ALLOCATED	59,073.41	58,433.97	57,584.83	57,584.83
143	01-5-07-98003	OFFICE EXPENSE ALLOCATED	24,423.46	23,553.16	24,300.84	24,300.84
144		TOTAL HUMAN RESOURCES	240,901.87	298,892.13	275,132.67	275,132.67
145						

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
146	BONDS, LOANS & STANDBY					
147	01-5-09-08115	CMM PRINCIPLE	122,000.00	122,000.00	127,000.00	127,000.00
149	01-5-09-08130	(PIPE) MUNICIPAL FINANCE LOAN PRINCIPLE	183,608.57	183,608.57	190,677.50	190,677.50
150	01-5-09-08215	INTEREST EXPENSE - CMM	81,495.00	81,495.00	75,892.50	75,892.50
151	01-5-09-08220	(PIPE) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	84,282.33	84,282.33	77,213.40	77,213.40
152	01-5-09-08320	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	6,000.00	6,000.00
153	01-5-09-08325	ADMINISTRATION - CMM	13,000.00	13,000.00	13,000.00	13,000.00
154	01-5-09-08330	STANDBY ADMINISTRATION	23,838.57	22,000.00	22,800.00	22,800.00
155		TOTAL BONDS, LOANS & STANDBY	514,224.47	512,385.90	512,583.40	512,583.40
156						
157	REPORTS, STUDIES & PLANS					
158	01-5-10-19002	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (EXPENSE)	250,000.00	-	250,000.00	250,000.00
159	01-5-10-19004	#E23002 2024 STRATEGIC PLAN	5,000.00	10,000.00	-	-
161	01-5-10-24200	#E24200: CODIFICATION OF RECORDS	5,000.00	-	-	-
162	01-5-10-24202	#E24202: COST ALLOCATION PLAN	16,500.00	16,500.00	-	-
163	01-5-10-24203	#E24203: ANN'L WATER LOSS AUDIT	12,500.00	4,900.00	-	-
164	01-5-10-25201	#E25201:25/26 FEE STUDY	-	-	20,000.00	20,000.00
165	01-5-10-25202	#E25202: USGS GROUND WATER STUDY	-	-	150,000.00	150,000.00
166	01-5-10-25203	#E25203R: SPILL PREVENTION PLAN	-	-	30,000.00	30,000.00
167	01-5-10-25204	#E25204R: AWIA RISK & RESILIENCE REPORT	-	-	30,000.00	30,000.00
168	01-5-10-25205	#E25205R: EMERGENCY RESPONSE PLAN	-	-	30,000.00	30,000.00
169	01-5-10-25206	#E25206R: URBAN WTR MGMT/WTR SHRTG CONTG PLAN	-	15,000.00	-	-
170	01-5-10-25207	#E25207R: CROSS-CONNECTION CONTROL POLICY	-	8,500.00	-	-
171		TOTAL REPORTS, STUDIES & PLANS	289,000.00	54,900.00	510,000.00	510,000.00
172						
173						
174	PIPELINE PROGRAM (formerly CIRP)					
175	01-5-12-01132	PIPE: SALARY (excl STBY,CLBK)	558,469.00	129,443.00	-	-
177	01-5-12-01212	PIPE: COMPENSATED LEAVE SALARY	85,477.00	85,477.00	-	-
179	01-5-12-02213	PIPE: SMALL TOOLS/MISC. EXP.	12,833.00	250.00	-	-
180	01-5-12-05010	PIPE: VEHICLE/EQUIP EXPENSE (TRACTORS & TRUCKS)	27,000.00	27,000.00	27,000.00	27,000.00
181	01-5-12-98001	EE BENEFITS ALLOCATED	403,740.70	136,637.92	-	-
182	01-5-12-98002	FIELD EXPENSES ALLOCATED	177,945.80	79,078.90	-	-
183	01-5-12-98777	PIPE: SALARY CLEARING (PROJ SALARY)	(418,851.75)	(20,000.00)	-	-
184	01-5-12-98779	PIPE: BENEFITS CLEARING (PROJ BENEFITS)	(305,414.72)	(10,000.00)	-	-
185		TOTAL PIPELINE PROGRAM (formerly CIRP)	541,199.03	427,886.82	27,000.00	27,000.00
186						
187	HDMC TREATMENT PLANT (Reimbursable)					
188	01-5-20-03101	HDMC: OTHER	68,000.00	68,000.00	68,000.00	68,000.00
189	01-5-20-04100	HDMC: CONTRACTED OPERATION EXP	120,000.00	120,000.00	120,000.00	120,000.00
190	01-5-20-06100	HDMC: PUMPING POWER	25,000.00	25,000.00	25,000.00	25,000.00
191		TOTAL HDMC TREATMENT PLANT	213,000.00	213,000.00	213,000.00	213,000.00
192						

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
193	BENEFITS ALLOCATED TO DEPTS					
194	01-5-51-01211	COMPENSATED LEAVE SALARY	374,323.00	374,323.00	400,040.00	400,040.00
195	01-5-51-01216	CAFETERIA PLAN EXPENSE	839,181.00	696,726.00	570,031.00	570,031.00
196	01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	28,129.00	28,129.00	16,451.00	16,451.00
197	01-5-51-01225	WORKERS COMPENSATION INSURANCE	118,122.00	70,000.00	39,889.00	39,889.00
198	01-5-51-01230	RETIREMENT: PERS Classic 2%@55	409,844.00	388,082.00	379,554.00	379,554.00
199	01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	106,376.01	76,527.00	83,698.00	83,698.00
200	01-5-51-01232	RETIREMENT: PERS - TEMP	1,996.50	1,996.50	3,000.00	3,000.00
201	01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	30,000.00	30,000.00	31,530.00	31,530.00
202	01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	7,500.00	7,500.00
203	01-5-51-01305	PAYROLL TAXES	256,345.00	226,124.00	215,656.00	215,656.00
204	01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(2,171,816.51)	(1,899,407.50)	(1,747,349.00)	(1,747,349.00)
205	TOTAL BENEFITS ALLOCATED TO DEPTS					
206			-	-	-	-
207	FIELD ALLOCATED TO DEPTS					
208	01-5-52-01240	UNIFORMS (FIELD)	17,000.00	17,000.00	19,125.00	19,125.00
209	01-5-52-01405	TEMPORARY LABOR - FIELD	-	-	-	-
210	01-5-52-02206	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	30,000.00	30,000.00
211	01-5-52-02209	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	10,000.00	10,000.00
212	01-5-52-02210	SMALL TOOLS - MECHANIC	7,500.00	20,083.00	7,500.00	7,500.00
213	01-5-52-03205	TOOL / EQUIP REPAIR	-	-	-	-
214	01-5-52-03905	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	29,000.00	29,000.00
215	01-5-52-04015	OPS: SOFTWARE	110,000.00	110,000.00	110,000.00	110,000.00
216	01-5-52-04016	OPS: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	50,000.00	50,000.00
217	01-5-52-04018	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	22,500.00	22,500.00
218	01-5-52-05005	FUEL-VEHICLES	120,000.00	120,000.00	120,000.00	120,000.00
219	01-5-52-05010	AUTO EXPENSE - FIELD	45,000.00	45,000.00	45,000.00	45,000.00
220	01-5-52-05015	EQUIPMENT CLEARING (WIP FUEL)	-	-	-	-
221	01-5-52-06305	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	30,000.00	30,000.00
222	01-5-52-07009	REGULATORY-PERMITS, FEES, CERTS	45,000.00	45,000.00	45,000.00	45,000.00
223	01-5-52-98000	ALLOCATED EXPENSES - FIELD	(526,000.00)	(538,583.00)	(518,125.00)	(518,125.00)
224	TOTAL FIELD ALLOCATED TO DEPTS					
225			-	-	-	-
226	OFFICE ALLOCATED TO DEPTS					
227	01-5-53-01405	TEMPORARY LABOR - OFFICE	5,000.00	20,000.00	5,000.00	5,000.00
228	01-5-53-02105	OFFICE SUPPLIES	30,000.00	30,000.00	26,430.00	26,430.00
229	01-5-53-02107	ADMIN: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	22,500.00	22,500.00
230	01-5-53-02110	POSTAGE	33,500.00	33,500.00	33,500.00	33,500.00
231	01-5-53-03906	BUILDING REPAIR/MAINT - OFFICE	78,532.32	49,000.00	30,000.00	30,000.00
232	01-5-53-04010	ADMIN: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	60,000.00	60,000.00
233	01-5-53-04015	ADMIN: SOFTWARE	110,000.00	110,000.00	123,000.00	123,000.00
234	01-5-53-05010	AUTO EXPENSE - OFFICE	2,500.00	2,500.00	1,000.00	1,000.00
235	01-5-53-06205	TELEPHONE AND UTILITIES	63,000.00	63,000.00	65,000.00	65,000.00
236	01-5-53-98000	ALLOCATED EXPENSES - OFFICE	(405,032.32)	(390,500.00)	(366,430.00)	(366,430.00)
237	TOTAL OFFICE ALLOCATED TO DEPTS					
238	TOTAL OPERATING EXPENSES					
			9,181,065.92	8,951,425.49	9,291,067.40	9,291,067.40
239	NET REVENUES to FUND CAPITAL & RESERVES					
			1,635,634.08	2,983,152.11	2,241,744.10	2,924,950.10
240						

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	B	C	E	F	H	J
1			2024/2025		2025/2026 OPTIONS	
2	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
241	CAPITAL BUDGET					
242						
243	CAPITAL - PIPELINE					
244	01-7-70-22227	CP #A22227: BELMONT DESIGN/SURVEY	5,500.00	5,500.00	-	-
246	01-7-70-24204	CP #A24204: BELMONT PH2 PIPE INSTALL	900,000.00	16,000.00	2,200,000.00	2,200,000.00
247	01-7-70-24208	CP #A24208: BELMONT PH3 DESIGN/SURVEY	50,000.00	-	-	-
248	01-7-70-25209	CP #A25209: CENTER PIPE REPL 660 LF	-	-	100,000.00	100,000.00
249		TOTAL CAPITAL - PIPELINE	955,500.00	21,500.00	2,300,000.00	2,300,000.00
250						
251	CAPITAL - OTHER					
252	01-7-70-20014	CP #A20014: METER REPLACEMENT PROGRAM 2020-2025	350,000.00	350,000.00	-	-
257	01-7-70-22202	CP #A22202: D1-1 BOOSTER STN UPGRADE	96,000.00	96,000.00	-	-
258	01-7-70-22203	CP #A22203: E2-1 RESERVOIR UPGRADE	360,000.00	15,000.00	871,000.00	871,000.00
259	01-7-70-22219	CP #A22219: STORMWATER EXHIBIT	28,000.00	28,000.00	-	-
260	01-7-70-23206	CP #A23206: WELL 14 INJECT UPGR & MIOX CL2 @ ALL	-	10,000.00	-	-
263	01-7-70-24003	CP #A24003: WELL 15 REPAIR/REHAB	-	230,000.00	175,000.00	175,000.00
264	01-7-70-24200	CP #A24200: SHOP AIR COMPRESSOR (REPL)	9,000.00	9,000.00	-	-
265	01-7-70-24201	CP #A24201: D1-1 SCADA/SECURITY UPGRADE	14,800.00	14,800.00	-	-
266	01-7-70-24202	CP #A24202: 3 EMGCY BOOSTER PUMPS K-1,H,J (INVTRY)	23,000.00	23,000.00	-	-
267	01-7-70-24205	CP #A24205: JD 210P SKIPLoader (NEW)	140,000.00	140,000.00	-	-
268	01-7-70-24206	CP #A24206: EMERGENCY WATER PUMP	40,000.00	65,000.00	-	-
269	01-7-70-24207	CP #A24207: A1 ROAD REHAB	66,000.00	3,500.00	200,000.00	200,000.00
271	01-7-70-24216	#E24216: WINDBREAK STRUCTURES @ OFFICE	-	23,450.00	-	-
272	01-7-70-25200	CP #A25200: EMERGENCY REPAIRS (CAP OR OP)	-	-	150,000.00	150,000.00
273	01-7-70-25201	CP #A25201: C2-B RECOATING ENGINEERING	-	-	50,000.00	50,000.00
274	01-7-70-25202	CP #A25202: G BOOSTERS ELECTRICAL PANEL REPL	-	-	40,000.00	40,000.00
275	01-7-70-25203	CP #A25203: SCADA SECURITY UPGR @ 4 LOCATIONS	-	-	75,000.00	75,000.00
276	01-7-70-25204	CP #A25204: 60KW EMERG GENERATOR REPL-ADMIN	-	-	75,000.00	75,000.00
277	01-7-70-25205	CP #A25205: DUMP TRUCK	-	-	200,000.00	200,000.00
278	01-7-70-25206	CP #A25206: EQUIPMENT TRAILER	-	-	50,000.00	50,000.00
279	01-7-70-25207	CP #A25207: ELECTRICAL SCHEMATIC DRAWINGS	-	-	50,000.00	50,000.00
280	01-7-70-25208	CP #A25208: INVENTORY CAGE	-	-	10,000.00	10,000.00
281	01-7-70-25210	CP #A25210: WELL 10 MOTOR CONTROL PANEL	-	-	150,000.00	150,000.00
282	01-7-70-71850	CP #A71850: CHROMIUM 6 START-UP COSTS	200,000.00	100,000.00	500,000.00	500,000.00
283		TOTAL CAPITAL - OTHER	1,326,800.00	1,107,750.00	2,596,000.00	2,596,000.00
285		TOTAL CAPITAL EXPENSES	2,282,300.00	1,129,250.00	4,896,000.00	4,896,000.00
286		(DRAWDOWN OF RESERVES) / NET REVENUES	(646,665.92)	1,853,902.11	(2,654,255.90)	(1,971,049.90)
287						
288	ABOVE WITHOUT PIPELINE PROGRAM COSTS					
289		(DRAWDOWN OF RESERVES) / NET REVENUES			(354,255.90)	328,950.10
290						

MAJOR RESERVE USAGE DETAIL, ESTIMATED & PROJECTED RESERVE BALANCES

Prepared 04/16/25

	24/25 REVISED				25/26			
	REPORTS	EQ/TCH	MTR RPLC	CAPITAL	REPORTS	EQ/TCH	MTR RPLC	CAPITAL
BEGINNING RESERVE BALANCE	455,396	299,709	1,066,610	4,877,927	647,396	665,909	901,610	6,122,477
NEW FUNDING FROM APPROVED RATES* - PRORATED	208,000	390,000	185,000	2,000,000	208,000	390,000	185,000	2,000,000
*Rates are currently paused.								
<u>OPERATING USAGE</u>								
Strategic Plan	10,000							
Capital Improvement Plan					250,000			
USGS Ground Water Study					150,000			
AWIA Risk & Resilience Plan					30,000			
Emergency Response Plan					30,000			
Urban Water Management/Wtr Shortage					30,000			
Cross-connection Control Policy	6,000							
<u>CAPITAL USAGE</u>								
Meter Replacement			350,000					
Shop Air Compressor		9,000						
D-1-1 SCADA Upgrade		14,800						
Admin Office Emergency Generator						75,000		
All Other Capital				755,450				4,571,000
LESS USAGE DETAILED ABOVE	16,000	23,800	350,000	755,450	490,000	75,000	250,000	4,571,000
ENDING RESERVE BALANCE @ FYE	647,396	665,909	901,610	6,122,477	365,396	980,909	836,610	3,551,477

Estimated amount not previously replenished to cash flow fund.

250,000

JBWD 2024/25 REVISED 2025/26 PROPOSED BUDGET

Prepared for 05/01/25 Board of Directors meeting

	A	B	C	E	F	H	J
1				2024/2025		2025/2026 OPTIONS	
2	Type	Account	Name	24/25 BUDGET	24/25 REVISED BUDGET	1) 25/26 OUTSOURCE PIPE / PAUSED RATES	2) 25/26 OUTSOURCE PIPE / APPROVED RATES
3	SALARIES & BENEFITS SUMMARY			Please note: Several positions are split among multiple departments. (Example: Dir of Ops is split 50/50 between Production & Distribution.)			
4							
5	SALARIES	01-5-01-01118	PRODUCTION SALARY (incl STBY,CLBK)	440,032.00	440,032.00	505,034.00	505,034.00
6	From Multiple Depts.	01-5-02-01130	DISTRIBUTION SALARY (incl STBY,CLBK)	558,830.00	577,689.00	691,752.00	691,752.00
7		01-5-03-01107	CUSTOMER SERVICE - FIELD SALARY	63,886.00	63,886.00	66,602.00	66,602.00
8		01-5-03-01114	CUSTOMER SERVICE - OFFICE SALARY	317,489.00	317,489.00	287,667.00	287,667.00
9		01-5-04-01108	ADMINISTRATION SALARY	514,270.00	514,270.00	417,595.00	417,595.00
10		01-5-04-01121	BOARD OF DIRECTORS SALARY	41,020.09	41,020.09	54,000.00	54,000.00
11		01-5-05-01109	REGULATORY/DEVELOPMENT SALARY	-	-	82,747.00	82,747.00
12		01-5-06-01101	FINANCE SALARY	405,593.00	405,593.00	377,216.00	377,216.00
13		01-5-07-01102	HUMAN RESOURCES SALARY	79,405.00	79,405.00	82,747.00	82,747.00
14		01-5-07-01105	AWARDS SALARY	10,000.00	10,000.00	10,000.00	10,000.00
15		01-5-12-01132	PIPE: SALARY (excl STBY,CLBK)	558,469.00	129,443.00	-	-
17			TOTAL SALARIES (without Capital work allocation)	2,988,994.09	2,578,827.09	2,575,360.00	2,575,360.00
18							
19	BENEFIT SALARIES	01-5-51-01211	COMPENSATED LEAVE SALARY	374,323.00	374,323.00	400,040.00	400,040.00
20	From Benefits Allocated Dept.	01-5-12-01212	PIPE: COMPENSATED LEAVE SALARY	85,477.00	85,477.00	-	-
21			TOTAL BENEFIT SALARIES	459,800.00	459,800.00	400,040.00	400,040.00
22							
23			TOTAL SALARIES & BENEFIT SALARIES (without Capital work allocation)	3,448,794.09	3,038,627.09	2,975,400.00	2,975,400.00
24			\$ (Decr)/Incr from 24/25 Original			(473,394.09)	(473,394.09)
25			% (Decr)/Incr rom 24/25 Original			-18%	-18%
26							
27							
28	OTHER BENEFITS	01-5-51-01211	COMPENSATED LEAVE SALARY	374,323.00	374,323.00	400,040.00	400,040.00
29	From Benefits Allocated Dept.	01-5-51-01216	CAFETERIA PLAN EXPENSE	839,181.00	696,726.00	570,031.00	570,031.00
30		01-5-51-01220	GROUP HEALTH & LIFE INSURANCE EXPENSE	28,129.00	28,129.00	16,451.00	16,451.00
31		01-5-51-01225	WORKERS COMPENSATION INSURANCE	118,122.00	70,000.00	39,889.00	39,889.00
32		01-5-51-01230	RETIREMENT: PERS Classic 2%@55	409,844.00	388,082.00	379,554.00	379,554.00
33		01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	106,376.01	76,527.00	83,698.00	83,698.00
34		01-5-51-01232	RETIREMENT: PERS - TEMP	1,996.50	1,996.50	3,000.00	3,000.00
35		01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	30,000.00	30,000.00	31,530.00	31,530.00
36		01-5-51-01250	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	7,500.00	7,500.00
37		01-5-51-01305	PAYROLL TAXES	256,345.00	226,124.00	215,656.00	215,656.00
38		01-5-51-98000	ALLOCATED EXPENSES - BENEFITS	(2,171,816.51)	(1,899,407.50)	(1,747,349.00)	(1,747,349.00)
39			UNALLOCATED AMOUNT (SHOULD BE \$0)	-	-	-	-
40							
41			ALLOCATED BENEFITS FROM ABOVE	2,171,816.51	1,899,407.50	1,747,349.00	1,747,349.00
42			Less Compensated Leave Salary included in Benefit Salaries	374,323.00	374,323.00	400,040.00	400,040.00
43			TOTAL OTHER BENEFITS	1,797,493.51	1,525,084.50	1,347,309.00	1,347,309.00
44							
45			TOTAL SALARIES, SALARY BENEFITS & OTHER BENEFITS	5,246,287.60	4,563,711.59	4,322,709.00	4,322,709.00
46			\$ (Decr)/Incr from 24/25 Original			(923,578.60)	(923,578.60)
47			% (Decr)/Incr rom 24/25 Original			-36%	-36%
48							

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2024 - 2025 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Filled 04/2024	
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
1.00			Distribution Supervisor		
1.00			Construction & Maintenance II		
1.00			Construction & Maintenance II / Mechanic		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			CUSTOMER SERVICE (4.79 positions)		
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			ADMINISTRATION (3.00 Positions)		
0.50	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		
0.50	0.50		Purchasing & Inventory Technician (3/4 year)	3/4 Year Budget; Unfilled	
0.50	0.50		Compliance Coordinator	Full Year Budget; Filled 4/2024	
			FINANCE (4.46 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
	0.25		Billing & Customer Service Supervisor		
	0.21		Office Assistant (3/4-time)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
13.17	12.25	5.00	TOTAL (30.42) includes OT, Standby, Callback >	\$ 2,819,974	\$ 1,439,135

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL					
			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
2.00			CIRP - Laborer	Add 1 Position; Full Year	
			TOTAL (6.33) includes OT, Standby, Callback >	\$628,820	\$358,359
19.50	12.25	5.00	TOTAL (36.75)	\$3,448,794	\$1,797,494

TOTAL SALARIES & BENEFITS COMBINED	\$	5,246,288
REVENUE / COMBINED PERCENTAGE OF REVENUE	\$	10,816,700 48.50%

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 (7.50 positions)		
0.50			Director of Operations		
1.00			Distribution Supervisor		
2.00			Construction & Maintenance II		
1.00			Construction & Maintenance II / Mechanic		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
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		
14.00	10.00	5.00	TOTAL (29.00) includes OT, Standby, Callback >	\$ 2,975,400	\$ 1,347,309

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
14.00	10.00	5.00	TOTAL (29.00)	\$2,975,400	\$1,347,309

TOTAL SALARIES & BENEFITS COMBINED	\$	4,322,709
REVENUE / COMBINED PERCENTAGE OF REVENUE - PAUSED RATES	\$	11,532,812
REVENUE / COMBINED PERCENTAGE OF REVENUE - APPROVED RATES	\$	12,216,018
		37.48%
		35.39%

JBWD SEVEN YEAR PROJECTION FOR THREE ALTERNATIVES

INCLUDES ONLY A \$8 MIL CHROM 6 LOAN DEBT SERVICE AND \$750k ANNUAL OPERATIONAL COSTS

Prepared 04/22/2025

	Year:	1	2	3	4	5	6	7	
1	RATES PAUSED AT SCENARIO C 24/25 LEVEL; RATE STUDY SPENDING LEVEL								
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
	REVENUES	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	*
	OPERATING EXPENSES PER BUDGET (25/26) / RATE STUDY (SUBSEQUENT YRS)	9,291,067.40	10,058,000.00	10,426,000.00	10,807,000.00	11,206,000.00	11,620,000.00	12,050,000.00	**
	CAPITAL EXPENSE PER BUDGET (25/26) / RATE STUDY (SUBSEQUENT YRS)	4,896,000.00	2,832,000.00	2,858,000.00	3,085,000.00	3,378,000.00	3,809,000.00	4,142,000.00	***
	TOTAL OPERATING & CAPITAL EXPENSES	14,187,067.40	12,890,000.00	13,284,000.00	13,892,000.00	14,584,000.00	15,429,000.00	16,192,000.00	
	NET REVENUE / (DRAWDOWN)	(3,132,067.40)	(1,835,000.00)	(2,229,000.00)	(2,837,000.00)	(3,529,000.00)	(4,374,000.00)	(5,137,000.00)	
	LEGALLY RESTRICTED	5,692,132.00	5,692,133.00	5,692,134.00	5,692,135.00	5,692,136.00	5,692,137.00	5,692,138.00	
	PROJECTED CASH BALANCE LESS LEGALLY RESTRICTED PORTION	16,670,476.84	14,835,475.84	12,606,474.84	9,769,473.84	6,240,472.84	1,866,471.84	(3,270,529.16)	
				!	!!	!!!	!!!!	!!!!!!	119.6% decline
	<i>In year 5 cash balances become low; In year 6.5, only legally restricted balance remains.</i>								

		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
2	RATES & EXPENSES BASED ON APPROVED 22/23 RATE STUDY SCENARIO C								
	REVENUES PER RATE STUDY	11,707,000.00	12,396,000.00	13,119,000.00	13,826,000.00	14,582,000.00	15,364,000.00	16,109,000.00	*
	OPERATING EXPENSES PER BUDGET (25/26) / RATE STUDY (SUBSEQUENT YRS)	9,291,067.40	10,058,000.00	10,426,000.00	10,807,000.00	11,206,000.00	11,620,000.00	12,050,000.00	**
	CAPITAL EXPENSE PER BUDGET (25/26) / RATE STUDY (SUBSEQUENT YRS)	4,896,000.00	2,832,000.00	2,858,000.00	3,085,000.00	3,378,000.00	3,809,000.00	4,142,000.00	***
	TOTAL OPERATING & CAPITAL EXPENSES	14,187,067.40	12,890,000.00	13,284,000.00	13,892,000.00	14,584,000.00	15,429,000.00	16,192,000.00	
	NET REVENUE / (DRAWDOWN)	(2,480,067.40)	(494,000.00)	(165,000.00)	(66,000.00)	(2,000.00)	(65,000.00)	(83,000.00)	
	PROJECTED CASH BALANCE LESS LEGALLY RESTRICTED PORTION	17,353,682.84	16,859,681.84	16,694,680.84	16,628,679.84	16,626,678.84	16,561,677.84	16,478,676.84	
									5.0% decline
	<i>Cash balances remain relatively stable with a 5% decline in 7 years.</i>								

		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
3	RATES PAUSED AT SCENARIO C 24/25 LEVEL; FULL CIP SPENDING LEVEL								
	REVENUES	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	11,055,000.00	*
	OPERATING EXPENSES PER BUDGET (25/26) / RATE STUDY (SUBSEQUENT YRS)	9,291,067.40	10,058,000.00	10,426,000.00	10,807,000.00	11,206,000.00	11,620,000.00	12,050,000.00	**
	CAPITAL EXPENSE PER BUDGET (25/26) / CAPITAL IMPROVEMENT PLAN (SUBS YRS)	4,896,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	
	TOTAL OPERATING & CAPITAL EXPENSES	14,187,067.40	14,058,000.00	14,426,000.00	14,807,000.00	15,206,000.00	15,620,000.00	16,050,000.00	
	NET REVENUE / (DRAWDOWN)	(3,132,067.40)	(3,003,000.00)	(3,371,000.00)	(3,752,000.00)	(4,151,000.00)	(4,565,000.00)	(4,995,000.00)	
	PROJECTED CASH BALANCE LESS LEGALLY RESTRICTED PORTION	16,670,476.84	13,667,475.84	10,296,474.84	6,544,473.84	2,393,472.84	(2,171,528.16)	(7,166,529.16)	
				!	!!	!!!	!!!!	!!!!!!	143.0% decline
	<i>In year 4 cash balances become low; In year 5.5, only legally restricted balance remains.</i>								

***CAPITAL / NON-OP EXP BREAKDOWN from above**

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
CIP/CAPITAL	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00	2,600,000.00	3,000,000.00	3,300,000.00	
EQUIP & TECH	406,000.00	422,000.00	439,000.00	457,000.00	475,000.00	494,000.00	514,000.00	
REPORTS & STUDIES	216,000.00	225,000.00	234,000.00	243,000.00	253,000.00	263,000.00	274,000.00	
METER REPLACEMENT	185,000.00	185,000.00	185,000.00	185,000.00	50,000.00	52,000.00	54,000.00	****
TOTAL	2,807,000.00	2,832,000.00	2,858,000.00	3,085,000.00	3,378,000.00	3,809,000.00	4,142,000.00	

* Excludes CMM pass-through

** Assumes \$8 mil Chrom 6 loan debt service begins 26/27

*** See detailed breakdown. Generates 83% of CIP need by Year 7.

**** No longer needed after 25/26; Available for other purposes