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**CALL AND NOTICE OF SPECIAL JOINT MEETING
OF THE JOSHUA BASIN WATER DISTRICT
BOARD OF DIRECTORS
AND CITIZENS ADVISORY COMMITTEE**

WEDNESDAY, JUNE 4, 2014 AT 7:00 PM

Notice is hereby given that Victoria Fuller, President of the Joshua Basin Water District Board of Directors hereby call a Special Joint Meeting of the Board of Directors and Citizens Advisory Committee of said District to be held Wednesday, June 4, 2014 at 7:00 pm at the Joshua Basin Water District office located at 61750 Chollita Road, Joshua Tree CA 92252 for the purpose of discussion and possible action on the attached agenda.

 5-28-14

Victoria Fuller, President, Board of Directors
Joshua Basin Water District



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JOSHUA BASIN WATER DISTRICT
SPECIAL JOINT MEETING OF THE BOARD OF DIRECTORS AND
CITIZENS ADVISORY COMMITTEE
WEDNESDAY JUNE 4, 2014 7:00 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CALIFORNIA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA

5. PUBLIC COMMENTS:

This public comment portion of this agenda provides an opportunity for the public to address the Board of Directors on items not listed on the agenda that *are of interest to the public at large* and are within the subject matter jurisdiction of this Board. The Board of Directors is prohibited by law from taking action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Board does not respond to public comments at this time. Comments that concern individual customer accounts are welcome, however we encourage doing so only after other administrative avenues for redress have been fully exhausted. In all cases, your concerns will be referred to the General Manager for review and a timely response.

Comments are to be limited to three minutes per speaker and shall not exceed a total of 20 minutes. All comments are to be directed to the Board of Directors and shall not consist of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during their comments. Public input may be offered on an agenda item when the item comes up for discussion and/or action. Members of the public who wish to speak shall proceed to the podium when called by the President of the Board. Please state your name and community of residence for the record.

6. CONSENT CALENDAR: Items on the Consent Calendar are considered routine in nature and will be adopted in total by one action of the Board of Directors unless any Board Member or any individual or organization interested in one or more consent calendar items wishes to be heard.

A. Approve Draft Minutes of the May 21, 2014 Regular Meeting of the Board of Directors

Pg. 1-4

7. APPROVE FINANCIAL REPORT

Pg. 5-16

Pg. 17-55

8. RECEIVE PRESENTATION ON DRAFT 14/15 – 15/16 BUDGET
Information only. Adoption of the budget is slated for the June 18, 2014 meeting, or later.
9. COMMITTEE REPORTS:
AD HOC:
 - A. HOSPITAL WASTEWATER PROJECT: Director Luckman and President Fuller – no meeting/no report
 - B. MOJAVE WATER AGENCY INTEGRATED REGIONAL WATER MANAGEMENT PLAN COMMITTEE: Director Luckman and President Fuller – no meeting/no report
 - C. TANK RESTORATION PROJECT: Director Wilson and Director Johnson – no meeting/no report
 - D. SOLAR PROJECT REVIEW COMMITTEE: President Fuller and Director Luckman – no meeting/no report
10. STANDING:
 - A. PUBLIC INFORMATION COMMITTEE: Director Luckman and President Fuller: Kathleen Radnich, Public Outreach Consultant to report.
 - B. FINANCE COMMITTEE: President Fuller and Director Johnson
11. PUBLIC COMMENT
At this time, any member of the public may address the Board on matters within the Board's jurisdiction that are not listed on the agenda. Please use the podium microphone. The Board may not discuss at length or take action on items not on the agenda.
12. GENERAL MANAGER REPORT
13. FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES
 - A. Association Of The San Bernardino County Special Districts - Meeting - June 16, 2014
 - B. Local Agency Formation Commission – June 18, 2014
 - C. Mojave Water Agency (MWA) Board of Directors Meeting - June 12, 2014
14. INDIVIDUAL DIRECTOR REPORTS ON MEETINGS ATTENDED
15. DIRECTORS COMMENTS/REPORTS
16. DISTRICT GENERAL COUNSEL REPORT
17. FUTURE AGENDA ITEMS
18. ADJOURNMENT

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INFORMATION

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

Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

This meeting is scheduled to be broadcast on Time Warner Cable Channel 10 on June 11 at 7:00 pm and June 18 at 7:00 pm. DVD recordings of Joshua Basin Water District Board meetings are available at the District office and at the Joshua Tree Library

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE BOARD OF DIRECTORS
May 21, 2014

1. CALL TO ORDER: 7:00 PM

2. PLEDGE OF ALLEGIANCE

3. DETERMINATION OF QUORUM: Victoria Fuller Present
Bob Johnson Present
Mickey Luckman Present
Mike Reynolds Present
Gary Wilson Present

STAFF PRESENT: Curt Sauer, General Manager
Susan Greer, Assistant General Manager/Controller
Marie Salsberry, HR Manager/Administrative Specialist
Keith Faul, GIS Coordinator

CONSULTANTS PRESENT: Gil Granito, District Counsel
Kathleen Radnich, Public Outreach Consultant

GUESTS 3

4. APPROVAL OF AGENDA

MSC Luckman Reynolds 5/0 to approve the agenda for the May 21, 2014 Regular Meeting of the Board of Directors.

| | |
|----------|-----|
| Fuller | Aye |
| Johnson | Aye |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | Aye |

5. PUBLIC COMMENTS

None.

6. CONSENT CALENDAR

MSC Luckman/Reynolds 5/0 to approve the Draft minutes of the April 2, 2014 Special Meeting of the Board of Directors.

| | |
|----------|-----|
| Fuller | Aye |
| Johnson | Aye |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | Aye |

7. FINANCE DEPARTMENT PRESENTATION

Assistant General Manager/Controller Susan Greer gave a PowerPoint presentation explaining the responsibilities and functions of the District's Finance Department. Subjects covered included sources of revenue, an explanation of standby fees and other types of revenue, bonds and debts, and preparation of the

REGULAR BOARD OF DIRECTORS MEETING MAY 21, 2014 Page 1 of 4

District's budget.

8. COMMITTEE REPORTS

AD HOC COMMITTEES:

- A. ADMINISTRATION CODE UPDATE PROJECT: President Fuller and Director Luckman: No report.
- B. HOSPITAL WASTEWATER PROJECT: Director Luckman and President Fuller: No report.
- C. MOJAVE WATER AGENCY INTEGRATED REGIONAL WATER MANAGEMENT PLAN COMMITTEE: Director Luckman and President Fuller: No report.
- D. RULES AND REGULATIONS COMMITTEE: President Fuller and Vice President Reynolds: No report.
- E. TANK RESTORATION PROJECT: Director Wilson and Director Johnson: No report.
- F. SOLAR PROJECT REVIEW COMMITTEE: President Fuller and Director Luckman: No report.

President Fuller stated that the Ad Hoc Administration Code Update Project Committee and the Ad Hoc Rules and Regulations Committee will be dissolved; and can be re-formed at a later date if needed.

9. STANDING COMMITTEES:

President Fuller dissolved the Agenda Committee.

- A. PUBLIC INFORMATION COMMITTEE: Director Luckman and President Fuller. Public Outreach Consultant Kathleen Radnich reported the USGS seminar was very well attended, with over 100 present. The current topic at the District's Farmers Market booth is conservation; next month's topic will be "Tap Water vs. Bottled Water" in conjunction with the completion of the District's Water Quality Report. She reported representing the District at an event at Hi-Desert Medical Center where she educated attendees on septic systems.
- B. FINANCE COMMITTEE: President Fuller and Director Johnson: President Fuller reported the committee has taken a preliminary look at finances. On June 4th the Board and Citizens Advisory Committee will meet jointly to review the draft proposed budget. Director Johnson thanked staff for the user-friendly format of the budget and financial report.

10. PUBLIC COMMENT

None.

11. GENERAL MANAGER REPORT

General Manager Curt Sauer reported attending the Association of California Water Agencies Conference, noting that it was very informative and a good opportunity for networking, where two items of discussion stood out; the new Chromium-6 regulation is to go into effect July 1 after which four quarterly tests are needed. Past testing shows that all of the District's wells have levels of Chromium-6 that exceed the proposed new level of 10 parts per billion. He also spoke about hydro-power noting that the District pays more than \$300,000 annually for power to pump water and an increase of 10% to this cost is expected in each of the next two years. GM Sauer and Water Production Supervisor Randy Little are working with a company that installs hydro-generation facilities for water districts at no cost to the District to see if hydro-generation is feasible for JBWD.

He reported that he and AGM Greer have continued meetings with Bob Tyk of Hi-Desert Medical Center and are nearing completion of the agreement.

The District's printed monthly newsletter will be discontinued and will be replaced by an e-newsletter representing a savings of about \$15,000 per year. The annual Water Quality Report has been completed and is posted to the District website.

Staff is on track with the two-year budget preparation; the draft budget will be presented to the Board on June 4 and June 18.

The Recharge Pond Project and D3 Booster Station Project are progressing on schedule. GM Sauer and staff will meet with Mojave Water Agency and Hi-Desert Water District personnel regarding operation and management of the recharge ponds.

The District has recently used an online auction site, "Public Surplus", to dispose of some items of surplus District property. GM Sauer reported on the items that have been sold through the site. He discussed steps that have been taken to research methods of disposal of the Waukesha natural gas engine and a generator; noting that his intention is to improve the District's current Surplus Property policy and a presentation is being planned for the Board on that subject.

GM Sauer reported on field activities including maintenance of 68 fire hydrants, 4 hydrants rebuilt, and location and repair of other items.

Director Wilson said, regarding Well 11 and the natural gas engine, he did not see how it could be sold for salvage because on September 7, 2005 the Board voted on a resolution that the well was to be put back online ASAP; it has never been done. He described a past situation in a trailer park where he, as a District employee, discovered 11 illegal hookups where water was being taken directly from the mainline.

12. DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES

Director Luckman reported attending the ACWA and JPIA Conference and the ACWA Groundwater Committee. She stated the Groundwater Committee is carefully watching developing legislation regarding groundwater as it is the agency's position that groundwater should stay under local control. She is also on the Land Use Subcommittee whose priority is to work with land use authorities; for JBWD the land use authority is the County of San Bernardino; another priority for the subcommittee is water quality and Director Luckman stated she is particularly interested in the Chromium-6 issue as it may impact the District. She also reported attending the Mojave Water Agency Technical Advisory Committee meeting and stated the final draft of the Integrated Regional Water Management Plan is available online at mywaterplan.com.

Vice President Reynolds reported attending the Association of San Bernardino County Special Districts meeting hosted by Hi-Desert Water District where the topic was HDWD's sewer project. He also attended the ACWA Conference where he attended a seminar on ripple effects of the drought and how it affects many entities other than water districts. He also attended seminars on funding, water transfers and drinking water regulations.

Director Johnson reported attending the USGS presentation and thanked Public Outreach Coordinator Kathleen Radnich, staff, and other water districts for arranging the presentation which he described as very informative.

President Fuller reported attending the USGS Seminar and attending a tour of Mojave Water Agency's recently completed Deep Creek Recharge facility which delivers water from the state water project to the Mojave riverbed. She also reported attending the ACWA Conference and the Local Government Committee where the Committee reviewed several pending bills that could affect water agencies. She also attended a meeting of the Groundwater Sustainability Task Force where discussion centered on the importance to ensure local control of groundwater for sustainable outcomes, minimize subsidence, increase groundwater storage and several other topics.

13. INDIVIDUAL DIRECTOR REPORTS ON MEETINGS ATTENDED

Covered above.

14. DIRECTORS COMMENTS/REPORTS

Director Wilson commented that the catalytic convertor for Well 11 cost over \$30,000, and the motor has

disappeared. He stated that, in the resolution he spoke of earlier, there was to be a written report of why the well went down within 60 days of the contractor working on it.

15. DISTRICT GENERAL COUNSEL REPORT

District Counsel Gil Granito reported on AB 2403 where the legislature cited the Paharo Valley case. He reported on AB 2040 which would require the State Controller's office report to include names as well as compensation information of public employees, and would require the information to be posted on districts' websites.

16. FUTURE AGENDA ITEMS

Director Wilson asked to agendize why the attorney is present at Board meetings for the last 3-1/2 years; in the past it wasn't necessary. Director Johnson stated he wasn't sure if this would be an agenda item, but to follow up on Director Wilson's comments regarding Well 11, he asked that staff follow up with a report on the status of Well 11 and what has transpired since 2005.

17. CLOSED SESSION

The Board went to closed session at 8:03 pm to discuss the item listed on the agenda, "Conference with labor negotiator regarding General Unit; pursuant with Government Code 54957.6. District Negotiator: Susan Greer. District Labor Counsel Steve Berliner to attend via teleconference" with GM Sauer, AGM/Controller Greer and HR Manager Marie Salsberry.

The meeting resumed in open session where Mr. Granito stated that during the closed session the Board instructed the District negotiators on how to proceed.

18. ADJOURNMENT 8:42 PM

MSC Reynolds/Johnson 5/0 to adjourn the May 21, 2014 Regular Meeting of the Board of Directors.

| | |
|----------|-----|
| Fuller | Aye |
| Johnson | Aye |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | Aye |

Respectfully submitted:

Curt Sauer, General Manager and Board Secretary



3rd QUARTER ENDING 3/31/14 FINANCIAL REPORT SUMMARY

CASH FLOW

Recent cash flow pressure from grant-funded projects is gone, with receipt of \$2M reimbursement
\$162,000 spent during the quarter for capital projects
Total cash increased \$2,400,000 during the third quarter

CASH BALANCES

Total cash balance is \$33,000 less than one year ago, but overall cash position improved
More cash is unrestricted and the Opportunity Fund balance increased over \$400,000
Overall cash balances increased \$2.4M during the 3rd quarter because of grant reimbursement

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Revenues have increased less than 1% compared to last year.
Most types of taxes/assessments have a higher collection rate than last year.
Overall, tax/assessment collections have increased from 58% to 60% since last year.

BOARD REPORT

Over \$2.7M grant revenues received Y-T-D
Overall REVENUES, with and without grant funds, exceed budget
Overall EXPENSES are tracking appropriately Y-T-D, at or below budget

CONSUMPTION STATISTICS

Y-T-D usage through 3/31 has increased 3%, or 37 acre feet from last year
Solar project on Sunfair used 38 acre feet of water between August and February, \$72,000



3rd Quarter Ending 3/31/14 CASH FLOW EXPLANATION

Beginning Cash Balance 1/1/14 \$3,193,419

Source of Funds (Revenues)

Total cash received during the quarter from all sources 3,543,667

Water bill payments of \$621,000 received from ratepayers

Grant funds over \$2,680,000 were received for reimbursement of our recharge pipeline costs

Property Tax/Assessment Payments of \$194,000 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes 1,112,541

\$76,000 Debt Service payment (interest only) on the CMM Assessment District was made during the quarter

Other Use of Funds costs indicated are average and typical
 - Employees fund 11% of total expenses through payroll taxes
 Capital costs during the quarter - over \$162,000
 - Software Version X upgrade
 - Recharge, HDMC Treatment Plant and D31 Booster projects
 - Rate Study

Ending Cash Balance 3/31/14 \$5,624,546

Total cash increased during the quarter by over \$2.4M; primarily due to receipt of grant funds



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Cash Flow

January 1 - March 31, 2014

| | | |
|--|------------------------------|--------------|
| Beginning Cash | | 3,193,419.33 |
| SOURCE OF FUNDS: | | |
| Water A/R Collections | 621,396.31 | |
| Grant Revenues | 2,680,433.82 | |
| Turn On/Misc | 12,704.10 | |
| Consumer Deposits | 19,425.75 | |
| Project Deposits | 14,078.03 | |
| Property Taxes G.D. | 13,127.36 | |
| ID #2 Tax Collections | 35,922.09 | |
| Standby Collections - Prior | 21,713.34 | |
| Standby Collections - Current | 94,138.02 | |
| CMM Assessment Collections | 29,194.42 | |
| Water Capacity Charges | 0.00 | |
| Sewer Capacity Charges | 0.00 | |
| Meter Installation Fees | 0.00 | |
| Interest | 1,533.67 | |
| | TOTAL SOURCE OF FUNDS | 3,543,666.91 |
| FUNDS USED: | | |
| Debt Service | 75,812.35 | |
| Capital Additions | 85,515.93 | |
| Operating Expenses | 488,974.69 | |
| Employee Funded Payroll Taxes & CalPERS | 120,465.99 | |
| Employer Funded Payroll Taxes & CalPERS | 67,336.17 | |
| Employee Funded 457 Transfer | 6,324.13 | 844,429.26 |
| | TOTAL USE OF FUNDS | 1,112,540.64 |
| Net Increase (Decrease) | | 2,431,126.27 |
| Cash Balance at End of Period | | 5,624,545.60 |



CASH BALANCES 3/31/14

| | <u>3/31/14</u> | <u>LEGALLY</u> | <u>DISTRICT</u> | <u>12/31/2013</u> | <u>3/31/13</u> |
|------------------------|------------------|-------------------|-------------------|-------------------|------------------|
| | <u>TOTAL</u> | <u>RESTRICTED</u> | <u>RESTRICTED</u> | <u>Balance</u> | <u>Balance</u> |
| Petty Cash | 600 | | | 600 | 600 |
| Change Fund | 1,500 | | | 1,500 | 1,500 |
| General Fund | 134,465 | | | 89,760 | 22,171 |
| Payroll Fund | 5,000 | | | 70,140 | 5,000 |
| Credit Card Fund | 71,577 | | | 71,550 | 57,587 |
| LAIF Investment Fund | 812,619 | | | 6,482 | -4,714 |
| Emergency Fund | 1,000,000 | | 1,000,000 | 1,000,000 | 1,000,000 |
| Equip & Tech Reserve | 352,920 | | 352,920 | 352,920 | 362,779 |
| Opportunity Fund | 2,001,772 | | 2,001,772 | 139,236 | 1,588,313 |
| Well & Booster Reserve | 50,000 | | 50,000 | 50,000 | 50,000 |
| Consumer Deposits | 247,755 | 247,755 | | 396,079 | 251,325 |
| Water Capacity | 30,460 | 30,460 | | 30,445 | -24,835 |
| Sewer Capacity | 366,259 | 366,259 | | 288,352 | 288,006 |
| CMM Redemption | 302,120 | 302,120 | | 348,577 | 251,017 |
| Reserve | 244,513 | 244,513 | | 244,355 | 274,835 |
| Prepayment | 2,985 | 2,985 | | 2,983 | 2,978 |
| HDMC Deposit | 0 | | | 100,440 | 1,530,705 |
| | <u>5,624,545</u> | <u>1,194,092</u> | <u>3,404,692</u> | <u>3,193,419</u> | <u>5,657,268</u> |



CASH BALANCE COMPARISONS

2014 TO 2013

| | <u>3/31/2014</u> | <u>3/31/2013</u> | Change |
|---------------------|------------------|------------------|-----------------|
| TOTAL CASH | <u>5,624,545</u> | <u>5,657,268</u> | <u>(32,723)</u> |
| District RESTRICTED | 3,404,692 | 3,001,092 | 403,600 |
| Legally RESTRICTED | 1,194,092 | 2,574,031 | (1,379,939) |
| UNRESTRICTED | 1,025,761 | 82,145 | 943,616 |

The overall cash position has improved significantly since last quarter and one year ago.

Total cash balance as of 3/31/14 is increased \$2,431,000 over the 12/31/13 balance

Total cash balance as of 3/31/14 is approximately \$33,000 less than last year

The Unrestricted balance, money available for any purpose, has increased nearly \$944,000 from one year ago

The Opportunity Fund balance has increased by over \$400,000 from one year ago

The HDMC Deposit has been spent in full, which was legally restricted

District-restricted funds have been Board-designated for a special purpose, but the Board may change this at any time

Reserves - equipment and technology- for replacement of vehicles, equipment and technology

 wells and boosters- for replacement of wells and boosters

Opportunity Fund - for special opportunities, such as early payoff of the ID#2 bonds in 2012, saving about \$19,000 interest

Emergency Fund - as the title implies, for emergencies, such as well failure or earthquake

Legally-restricted funds are restricted by law for a specific purpose

CMM funds received are all legally-restricted for costs associated with the CMM Assessment District

Consumer Deposits belong to customers and will eventually be returned or applied to account balances, as appropriate

Capacity Fees, both water and sewer, can legally be used only for costs associated with "growth," such as new infrastructure



Property Tax and Assessment Revenues and Collections as of 3/31/14

| | 2014 | | | 2013 | | |
|-------------------------|------------------|--------------------------|--------------------|------------------|--------------------------|--------------------|
| | <u>Revenue</u> | <u>Y-T-D Collections</u> | <u>% Collected</u> | <u>Revenue</u> | <u>Y-T-D Collections</u> | <u>% Collected</u> |
| ID#2 | 124,176 | 73,524 | 59% | 124,314 | 73,857 | 59% |
| General District Taxes | 381,015 | 217,891 | 57% | 390,640 | 218,895 | 56% |
| CMM Assessment District | 254,879 | 174,139 | 68% | 246,368 | 168,881 | 69% |
| Standby Assessments | <u>1,151,913</u> | <u>677,516</u> | 59% | <u>1,134,334</u> | <u>642,820</u> | 57% |
| TOTAL | 1,911,983 | 1,143,070 | 60% | 1,895,656 | 1,104,453 | 58% |

Overall, property tax and assessment collections have increased 2% Y-T-D compared to last year.

General District and Standby Assessments are District funds and can be used for any legal District purpose.

ID #2 and CMM Assessment District funds are "pass-through" only; we are collecting funds to pass through to a third party.

Property Tax values declined 3% in 13/14, resulting in a corresponding decrease to the general district tax revenues.

Overall, property tax and assessment revenues have increased less than 1% compared to last year.



3rd Quarter Ending 3/31/14 BOARD REPORT

The Quarter Ending 3/31/14 represents completion of 75% of the fiscal year.

REVENUES

Water Revenues are all at 75% target or more Y-T-D
 Property Tax Revenues overall are at 99% Y-T-D, with no more revenue forthcoming this year
 Interest Revenue will be at 47% after posting of the 3rd quarter interest (which occurred in April)
 State and Local Grant Revenues total \$2.7M and skew budget figures.
 Overall, Revenues are 142% of budget, including grant revenues that were not budgeted
 Without \$2.7M Grant Revenues, overall revenues are 85% of budget

EXPENSES

| | | |
|------------------|------------|--|
| Production | 55% | Tank & Reservoir Maintenance project not completed |
| Distribution | 71% | Costs tracking appropriately |
| Customer Service | 72% | Bad debt will be recorded at year-end |
| Administration | 56% | Correction in April to move safety salary |
| | | Legislative advocacy over-budgeted; should be \$21,000 |
| | | Business Expense appears over-budgeted |
| Engineering | 72% | Costs tracking appropriately overall |
| Finance | 75% | Costs tracking appropriately |
| Personnel | 76% | Overall, costs are within budget |
| | | Recruiting Expense - over budget; Training - under budget |
| Bonds & Loans | 42% | Costs tracking appropriately; several payments in last quarter |
| TOTAL | 59% | |

SUMMARY

Revenues exceed Y-T-D budget both with and without grant revenues.

Revenues exceed expenses by \$4,219,561 including grant revenues.

Revenues exceed expenses by \$1,470,918 EXCLUDING grant revenues.

The current budget projects year-end revenues to exceed expenses by \$331,532 without grant revenue.

Expenses are tracking appropriately overall, 59% Y-T-D.



Joshua Basin Water District

*Budget Report (Board Report)

Account Summary

For Fiscal: 2013-2014 Period Ending: 03/31/2014

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|---|--|--------------------------|-------------------------|---------------------|---------------------|--|-----------------|
| Revenue | | | | | | | |
| Program: 40 - ** Revenues ** | | | | | | | |
| 01-40-41010-FI | METERED WATER SALES | 1,426,599.00 | 1,426,599.00 | 74,593.84 | 1,077,990.01 | -348,608.99 | 75.56% |
| 01-40-41015-FI | BASIC FEES | 1,323,622.56 | 1,323,622.56 | 112,783.79 | 1,018,607.73 | -305,014.83 | 76.96% |
| 01-40-41030-FI | PRIVATE FIRE PROTECTION SERV. | 19,544.00 | 19,544.00 | 1,855.88 | 16,543.86 | -3,000.14 | 84.65% |
| 01-40-41040-FI | SPECIAL SERVICES REVENUE | 112,337.00 | 112,337.00 | 8,065.20 | 79,454.54 | -32,882.46 | 70.73% |
| 01-40-42100-FI | STANDBY REVENUE-CURRENT | 1,165,554.00 | 1,165,554.00 | 0.00 | 1,151,912.93 | -13,641.07 | 98.83% |
| 01-40-42110-FI | STANDBY-UNCOLLECTED CURRENT | -129,483.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 01-40-43000-FI | PROPERTY TAX - G.D. | 396,283.00 | 396,283.00 | 0.00 | 381,014.56 | -15,268.44 | 96.15% |
| 01-40-43010-FI | AD VALOREM REVENUE - ID #2 | 121,500.00 | 121,500.00 | 0.00 | 124,175.56 | 2,675.56 | 102.20% |
| 01-40-43020-FI | ASSESSMENT REVENUE - CMM | 255,801.00 | 255,801.00 | 0.00 | 254,878.95 | -922.05 | 99.64% |
| 01-40-44010-FI | WATER CAPACITY CHARGES | 0.00 | 0.00 | 0.00 | 7,304.00 | 7,304.00 | 0.00% |
| 01-40-44020-FI | PLAN CHECK/INSPECTION FEES | 0.00 | 0.00 | 0.00 | 5,299.28 | 5,299.28 | 0.00% |
| 01-40-44030-FI | METER INSTALLATION FEES | 0.00 | 0.00 | 0.00 | 1,188.00 | 1,188.00 | 0.00% |
| 01-40-44035-FI | METER REPAIR REVENUE | 0.00 | 0.00 | 150.00 | 922.30 | 922.30 | 0.00% |
| 01-40-45000-FI | INTEREST REVENUE - G.D. | 9,040.00 | 9,040.00 | 0.00 | 2,136.86 | -6,903.14 | 23.64% |
| 01-40-47000-FI | MISCELLANEOUS REVENUE | 1,533.00 | 1,533.00 | 1,481.67 | 2,801.32 | 1,268.32 | 182.73% |
| | Program: 40 - ** Revenues ** Total: | 4,702,330.56 | 4,831,813.56 | 198,930.38 | 4,124,229.90 | -707,583.66 | 85.36 % |
| Program: 41 - **CAPITAL REVENUE** | | | | | | | |
| 01-41-46110-FI | GRANT REVENUE - STATE | 0.00 | 0.00 | 867,704.48 | 867,704.48 | 867,704.48 | 0.00% |
| 01-41-46120-FI | GRANT REVENUE - LOCAL (HDMC) | 0.00 | 0.00 | 24,350.04 | 632,020.06 | 632,020.06 | 0.00% |
| 01-41-46121-FI | GRANT REVENUE - LOCAL (MWA) | 0.00 | 0.00 | 0.00 | 1,248,922.00 | 1,248,922.00 | 0.00% |
| | Program: 41 - **CAPITAL REVENUE** Total: | 0.00 | 0.00 | 892,054.52 | 2,748,646.54 | 2,748,646.54 | 0.00 % |
| | Revenue Total: | 4,702,330.56 | 4,831,813.56 | 1,090,984.90 | 6,872,876.44 | 2,041,062.88 | 142.24 % |
| Expense | | | | | | | |
| Program: 00 - ** Asset Expenses ** | | | | | | | |
| 01-00-5-99-00300-AGM | OPERATIONAL RESERVE & COLA | 51,308.00 | 51,308.00 | 0.00 | 0.00 | 51,308.00 | 0.00% |
| 01-00-5-99-00400-FI | BUDGET CLEARING | 84,945.00 | 84,945.00 | 0.00 | 0.00 | 84,945.00 | 0.00% |
| 01-00-6-60-60002-FI | OVERHEAD - GENERAL & ADMIN (5 | -86,000.00 | -86,000.00 | 0.00 | 0.00 | -86,000.00 | 0.00% |
| | Program: 00 - ** Asset Expenses ** Total: | 50,253.00 | 50,253.00 | 0.00 | 0.00 | 50,253.00 | 0.00 % |
| Program: 01 - ** Production ** | | | | | | | |
| 01-01-5-01-01118-FI | PRODUCTION SALARY | 219,113.00 | 219,113.00 | 17,087.44 | 155,872.61 | 63,240.39 | 71.14% |
| 01-01-5-01-02205-RL | WATER TREATMENT EXPENSE | 14,400.00 | 14,400.00 | 0.00 | 8,470.42 | 5,929.58 | 58.82% |
| 01-01-5-01-03111-RL | EQUIPMENT RENTAL | 2,933.00 | 2,933.00 | 227.18 | 2,044.62 | 888.38 | 69.71% |
| 01-01-5-01-03115-RL | PUMPING PLANT REPAIR & MAINT. | 66,500.00 | 66,500.00 | 849.08 | 30,379.87 | 36,120.13 | 45.68% |
| 01-01-5-01-03120-RL | TANK & RESERVOIR MAINTENANCE | 200,000.00 | 200,000.00 | 0.00 | 10,951.12 | 189,048.88 | 5.48% |
| 01-01-5-01-04004-RL | LABORATORY SERVICES | 9,500.00 | 9,500.00 | 559.00 | 6,685.61 | 2,814.39 | 70.37% |
| 01-01-5-01-06105-RL | POWER FOR PUMPING (ELECTRIC) | 326,223.45 | 326,223.45 | 23,010.51 | 204,569.33 | 121,654.12 | 62.71% |
| 01-01-5-01-08001-RL | PRIVATE WELL METERING | 0.00 | 0.00 | 0.00 | 4,496.53 | -4,496.53 | 0.00% |
| 01-01-5-01-98001-FI | EE BENEFITS ALLOCATED | 108,406.00 | 107,096.72 | 30,819.39 | 74,658.54 | 32,438.18 | 69.71% |
| 01-01-5-01-98002-FI | FIELD EXPENSES ALLOCATED | 19,490.00 | 83,761.70 | 23,810.37 | 68,372.99 | 15,388.71 | 81.63% |
| | Program: 01 - ** Production ** Total: | 966,565.45 | 1,029,527.87 | 96,362.97 | 566,501.64 | 463,026.23 | 55.03 % |
| Program: 02 - ** Distribution ** | | | | | | | |
| 01-02-5-02-01130-FI | DISTRIBUTION SALARY | 358,854.00 | 358,854.00 | 28,910.47 | 254,342.91 | 104,511.09 | 70.88% |
| 01-02-5-02-02920-FI | INVENTORY-OVER & SHORT | 2,000.00 | 2,000.00 | 0.00 | 1,133.86 | 866.14 | 56.69% |
| 01-02-5-02-03106-JC | MAINLINE AND LEAK REPAIR | 67,971.00 | 67,971.00 | 5,435.08 | 46,701.63 | 21,269.37 | 68.71% |
| 01-02-5-02-03130-JC | CROSS CONNECTION CONTROL EXP | 1,100.00 | 1,100.00 | 0.00 | 0.00 | 1,100.00 | 0.00% |
| 01-02-5-02-04005-JC | UTILITY LOCATING (DIG ALERT) | 9,668.00 | 9,668.00 | 502.30 | 6,277.59 | 3,390.41 | 64.93% |
| 01-02-5-02-98001-FI | EE BENEFITS ALLOCATED | 151,768.00 | 149,935.01 | 43,147.16 | 104,521.96 | 45,413.05 | 69.71% |

***Budget Report (Board Report)**

For Fiscal: 2013-2014 Period Ending: 03/31/2014

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|--|---------------------------------|-------------------------|--------------------|--------------------|--|---------------------------|
| 01-02-5-02-98002-FI | FIELD EXPENSES ALLOCATED | 39,572.00 | 62,440.54 | 17,749.55 | 52,421.77 | 10,018.77 83.95% |
| Program: 02 - ** Distribution ** Total: | | 630,933.00 | 651,968.55 | 95,744.56 | 465,399.72 | 186,568.83 71.38 % |
| Program: 03 - ** Customer Service ** | | | | | | |
| 01-03-5-03-01107-FI | FIELD SALARY - CUSTOMER SERVICE | 22,481.00 | 22,481.00 | 1,610.22 | 20,317.07 | 2,163.93 90.37% |
| 01-03-5-03-01114-FI | OFFICE SALARY - CUSTOMER SERV. | 67,705.00 | 67,705.00 | 6,423.02 | 56,224.20 | 11,480.80 83.04% |
| 01-03-5-03-03100-AGM | METER INSTALLATION EXPENSE | 0.00 | 0.00 | 0.00 | 686.66 | -686.66 0.00% |
| 01-03-5-03-03107-AGM | METER SERVICE REPAIR | 18,710.00 | 29,000.42 | 1,660.43 | 24,585.58 | 4,414.84 84.78% |
| 01-03-5-03-07007-AGM | CREDIT CARD FEES (CUSTOMER) | 17,000.00 | 17,000.00 | 1,131.62 | 14,962.46 | 2,037.54 88.01% |
| 01-03-5-03-07010-AGM | BAD DEBT | 25,000.00 | 25,000.00 | -1,177.58 | -3,198.03 | 28,198.03 12.79% |
| 01-03-5-03-07015-AGM | CUSTOMER SERVICE - OTHER | 36,112.00 | 36,112.00 | 2,523.66 | 25,873.70 | 10,238.30 71.65% |
| 01-03-5-03-98001-FI | EE BENEFITS ALLOCATED | 122,860.00 | 121,376.15 | 34,928.65 | 84,613.03 | 36,763.12 69.71% |
| 01-03-5-03-98002-FI | FIELD EXPENSES ALLOCATED | 0.00 | 6,091.76 | 1,731.66 | 4,972.58 | 1,119.18 81.63% |
| 01-03-5-03-98003-FI | OFFICE EXPENSE ALLOCATED | 122,782.00 | 131,201.16 | 39,174.44 | 99,660.34 | 31,540.82 75.96% |
| Program: 03 - ** Customer Service ** Total: | | 432,650.00 | 455,967.49 | 88,006.12 | 328,697.59 | 127,269.90 72.09 % |
| Program: 04 - ** Administration ** | | | | | | |
| 01-04-5-04-01108-FI | ADMINISTRATION SALARY | 214,955.00 | 204,930.00 | 14,711.10 | 69,786.68 | 135,143.32 34.05% |
| 01-04-5-04-01115-FI | SAFETY SALARY | 9,382.00 | 9,382.00 | 0.00 | 0.00 | 9,382.00 0.00% |
| 01-04-5-04-01121-FI | DIRECTORS SALARY | 29,169.84 | 29,169.84 | 1,736.30 | 17,710.26 | 11,459.58 60.71% |
| 01-04-5-04-01210-GM | DIRECTORS / C.A.C. EDUCATION | 9,500.00 | 9,500.00 | 151.50 | 6,397.61 | 3,102.39 67.34% |
| 01-04-5-04-04007-GM | LEGISLATIVE ADVOCACY | 45,600.00 | 45,600.00 | 1,750.00 | 14,000.00 | 31,600.00 30.70% |
| 01-04-5-04-07008-GM | BUSINESS EXPENSE | 20,550.00 | 20,550.00 | 802.46 | 3,852.18 | 16,697.82 18.75% |
| 01-04-5-04-07014-GM | PUBLIC INFORMATION | 55,130.00 | 55,130.00 | 4,879.17 | 37,345.64 | 17,784.36 67.74% |
| 01-04-5-04-07016-GM | MEMBERSHIP, DUES & SUBSCRIPT | 22,420.00 | 22,420.00 | 57.00 | 12,244.96 | 10,175.04 54.62% |
| 01-04-5-04-07020-GM | WATER CONSERVATION EXPENSE | 45,000.00 | 45,000.00 | 3,132.00 | 22,867.83 | 22,132.17 50.82% |
| 01-04-5-04-07025-GM | LEGAL SERVICES - NON-PERSONNEL | 104,000.00 | 104,000.00 | 8,289.18 | 67,143.68 | 36,856.32 64.56% |
| 01-04-5-04-07218-GM | SAFETY EXPENSE | 5,100.00 | 5,100.00 | 0.00 | 5,177.53 | -77.53 101.52% |
| 01-04-5-04-07219-GM | EMERGENCY PREPAREDNESS | 8,500.00 | 17,293.12 | 0.00 | 17,306.98 | -13.86 100.08% |
| 01-04-5-04-07401-GM | PROPERTY INSURANCE | 95,000.00 | 95,000.00 | 24,235.74 | 74,559.75 | 20,440.25 78.48% |
| 01-04-5-04-98001-FI | EE BENEFITS ALLOCATED | 144,541.00 | 142,795.30 | 41,092.54 | 99,544.73 | 43,250.57 69.71% |
| 01-04-5-04-98003-FI | OFFICE EXPENSE ALLOCATED | 22,324.00 | 23,854.85 | 7,122.63 | 18,120.07 | 5,734.78 75.96% |
| Program: 04 - ** Administration ** Total: | | 831,171.84 | 829,725.11 | 107,959.62 | 466,057.90 | 363,667.21 56.17 % |
| Program: 05 - ** Engineering ** | | | | | | |
| 01-05-5-05-01109-FI | ENGINEERING/GIS/IT SALARY | 81,831.00 | 81,831.00 | 7,225.14 | 59,872.51 | 21,958.49 73.17% |
| 01-05-5-05-02305-ENG | MAPS/DRAFTING SUPPLIES | 1,950.00 | 1,950.00 | 39.76 | 2,104.45 | -154.45 107.92% |
| 01-05-5-05-04008-GM | ENGINEERING CONTRACT SERVICES | 25,000.00 | 25,000.00 | 0.00 | 19,358.11 | 5,641.89 77.43% |
| 01-05-5-05-04013-ENG | ENG-TRAINING, MAPPING & OTHE | 4,500.00 | 4,500.00 | 0.00 | 0.00 | 4,500.00 0.00% |
| 01-05-5-05-98001-FI | EE BENEFITS ALLOCATED | 50,589.00 | 49,978.00 | 14,382.39 | 34,840.66 | 15,137.34 69.71% |
| 01-05-5-05-98003-FI | OFFICE EXPENSE ALLOCATED | 22,324.00 | 23,854.85 | 7,122.63 | 18,120.07 | 5,734.78 75.96% |
| Program: 05 - ** Engineering ** Total: | | 186,194.00 | 187,113.85 | 28,769.92 | 134,295.80 | 52,818.05 71.77 % |
| Program: 06 - ** Finance ** | | | | | | |
| 01-06-5-06-01101-FI | FINANCE SALARY | 223,383.00 | 223,383.00 | 17,623.88 | 177,977.14 | 45,405.86 79.67% |
| 01-06-5-06-04009-AGM | ACCOUNTING SERVICES | 23,582.00 | 23,582.00 | 0.00 | 11,740.00 | 11,842.00 49.78% |
| 01-06-5-06-98001-FI | EE BENEFITS ALLOCATED | 130,087.00 | 128,515.87 | 36,983.28 | 89,590.25 | 38,925.62 69.71% |
| 01-06-5-06-98003-FI | OFFICE EXPENSE ALLOCATED | 44,648.00 | 47,709.70 | 14,245.25 | 36,240.12 | 11,469.58 75.96% |
| Program: 06 - ** Finance ** Total: | | 421,700.00 | 423,190.57 | 68,852.41 | 315,547.51 | 107,643.06 74.56 % |
| Program: 07 - ** Personnel ** | | | | | | |
| 01-07-5-07-01102-FI | PERSONNEL SALARY | 40,111.00 | 40,111.00 | 3,531.98 | 24,118.21 | 15,992.79 60.13% |
| 01-07-5-07-01215-HR | TRAINING & EE EDUCATION | 20,573.00 | 20,573.00 | 856.68 | 7,366.68 | 13,206.32 35.81% |
| 01-07-5-07-01905-HR | EMPLOYMENT RECRUITING EXPEN | 2,800.00 | 19,300.00 | 49.00 | 29,917.52 | -10,617.52 155.01% |
| 01-07-5-07-01910-HR | LABOR LEGAL FEES | 30,000.00 | 30,000.00 | 0.00 | 23,491.55 | 6,508.45 78.31% |
| 01-07-5-07-98001-FI | EE BENEFITS ALLOCATED | 14,454.00 | 14,279.43 | 4,109.26 | 9,954.49 | 4,324.94 69.71% |
| 01-07-5-07-98003-FI | OFFICE EXPENSE ALLOCATED | 11,162.00 | 11,927.43 | 3,561.32 | 9,060.02 | 2,867.41 75.96% |
| Program: 07 - ** Personnel ** Total: | | 119,100.00 | 136,190.86 | 12,108.24 | 103,908.47 | 32,282.39 76.30 % |
| Program: 09 - ** Bonds & Loans ** | | | | | | |
| 01-09-5-09-08110-FI | ID #2 BONDS PYBLE-PRINCIPLE | 110,000.00 | 110,000.00 | 0.00 | 0.00 | 110,000.00 0.00% |
| 01-09-5-09-08115-FI | CMM PRINCIPLE | 89,000.00 | 89,000.00 | 0.00 | 89,000.00 | 0.00 100.00% |

***Budget Report (Board Report)**

For Fiscal: 2013-2014 Period Ending: 03/31/2014

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|---|--------------------------------|--------------------------|-------------------------|--------------------|---------------------|--|-------------------|
| 01-09-5-09-08120-FI | MORONGO BASIN PIPELINE | 219,695.76 | 219,695.76 | 0.00 | 0.00 | 219,695.76 | 0.00% |
| 01-09-5-09-08210-FI | INTEREST EXPENSE I.D. #2 | 11,250.00 | 11,250.00 | 0.00 | 0.00 | 11,250.00 | 0.00% |
| 01-09-5-09-08215-FI | INTEREST EXPENSE - CMM | 153,652.50 | 153,652.50 | 75,812.35 | 153,627.20 | 25.30 | 99.98% |
| 01-09-5-09-08315-FI | ID #2 BONDS COLLECTION CHARGE | 330.00 | 330.00 | 4.30 | 213.69 | 116.31 | 64.75% |
| 01-09-5-09-08320-FI | GENERAL TAX COLLECTION CHARG | 1,296.00 | 1,296.00 | 12.61 | 568.30 | 727.70 | 43.85% |
| 01-09-5-09-08325-FI | ADMINISTRATION - CMM | 10,000.00 | 10,000.00 | 2,049.76 | 7,470.43 | 2,529.57 | 74.70% |
| 01-09-5-09-09205-FI | MISC NON-OP EXPENSE | 0.00 | 0.00 | 18.00 | 18.00 | -18.00 | 0.00% |
| Program: 09 - ** Bonds & Loans ** Total: | | 595,224.26 | 595,224.26 | 77,897.02 | 250,897.62 | 344,326.64 | 42.15 % |
| Program: 20 - ** HDMC Treatment Plant ** | | | | | | | |
| 01-20-5-20-04100-AGM | HDMC: CONTRACTED OPERATION | 0.00 | 0.00 | 5,580.43 | 15,012.20 | -15,012.20 | 0.00% |
| 01-20-5-20-06100-AGM | HDMC: PUMPING POWER | 0.00 | 0.00 | 1,300.87 | 6,997.00 | -6,997.00 | 0.00% |
| Program: 20 - ** HDMC Treatment Plant ** Total: | | 0.00 | 0.00 | 6,881.30 | 22,009.20 | -22,009.20 | 0.00 % |
| Program: 42 - **RESERVE & OTHER FUNDING** | | | | | | | |
| 01-42-5-99-00100-AGM | EQUIP&TECH RES <from>/to | 100,000.00 | 91,113.01 | 0.00 | 0.00 | 91,113.01 | 0.00% |
| 01-42-5-99-00200-AGM | WELL/BOOSTER RES <from>/to | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 0.00% |
| Program: 42 - **RESERVE & OTHER FUNDING** Total: | | 150,000.00 | 141,113.01 | 0.00 | 0.00 | 141,113.01 | 0.00 % |
| Program: 51 - ** Benefits Allocated ** | | | | | | | |
| 01-51-5-51-01211-FI | COMPENSATED LEAVE | 193,458.00 | 193,458.00 | 16,180.13 | 149,022.61 | 44,435.39 | 77.03% |
| 01-51-5-51-01216-FI | CAFETERIA PLAN EXPENSE | 203,880.00 | 203,880.00 | 17,100.00 | 140,066.34 | 63,813.66 | 68.70% |
| 01-51-5-51-01220-FI | GROUP INSURANCE EXPENSE | 10,815.00 | 10,815.00 | 1,568.68 | 7,056.96 | 3,758.04 | 65.25% |
| 01-51-5-51-01225-FI | WORKERS COMPENSATION INSUR | 28,551.00 | 28,486.00 | 0.00 | 19,475.40 | 9,010.60 | 68.37% |
| 01-51-5-51-01230-FI | RETIREMENT: PERS Classic 2%@55 | 167,692.00 | 166,565.50 | 9,929.64 | 101,319.49 | 65,246.01 | 60.83% |
| 01-51-5-51-01231-FI | RETIREMENT: PERS Tier 2 2%@62 | 0.00 | 0.00 | 1,036.84 | 3,702.67 | -3,702.67 | 0.00% |
| 01-51-5-51-01232-FI | RETIREMENT - TEMP | 0.00 | 0.00 | 0.00 | 94.36 | -94.36 | 0.00% |
| 01-51-5-51-01233-FI | RETIREMENT - 457 CONTRIBUTION | 0.00 | 0.00 | 77.00 | 692.00 | -692.00 | 0.00% |
| 01-51-5-51-01305-FI | PAYROLL TAXES | 111,538.00 | 110,771.00 | 9,058.91 | 76,293.83 | 34,477.17 | 68.88% |
| 01-51-5-51-98000-FI | ALLOCATED EXPENSES | -722,704.00 | -713,975.50 | -205,462.67 | -497,723.66 | -216,251.84 | 69.71% |
| Program: 51 - ** Benefits Allocated ** Total: | | -6,770.00 | 0.00 | -150,511.47 | 0.00 | 0.00 | 0.00 % |
| Program: 52 - ** Field Allocated ** | | | | | | | |
| 01-52-5-52-01240-D/P | UNIFORMS (FIELD) | 6,770.00 | 6,770.00 | 3,165.24 | 3,685.55 | 3,084.45 | 54.44% |
| 01-52-5-52-02206-D/P | SHOP EXPENSE - COMBINED | 10,462.00 | 16,024.00 | 829.48 | 7,367.86 | 8,656.14 | 45.98% |
| 01-52-5-52-02212-D/P | SMALL TOOLS EXPENSE - COMBINE | 8,500.00 | 8,500.00 | 93.45 | 8,356.76 | 143.24 | 98.31% |
| 01-52-5-52-03205-D/P | TOOL / EQUIP REPAIR | 14,000.00 | 14,000.00 | 4,021.34 | 16,331.50 | -2,331.50 | 116.65% |
| 01-52-5-52-03905-D/P | BUILDING REPAIR/MAINT-SHOP/SI | 8,200.00 | 8,200.00 | 380.48 | 8,616.96 | -416.96 | 105.08% |
| 01-52-5-52-05005-D/P | FUEL-VEHICLES | 39,500.00 | 39,500.00 | 0.00 | 25,893.68 | 13,606.32 | 65.55% |
| 01-52-5-52-05010-D/P | AUTO EXPENSE - FIELD | 31,100.00 | 31,100.00 | 4,324.64 | 31,271.28 | -171.28 | 100.55% |
| 01-52-5-52-06305-ENG | COMMUNICATIONS | 15,000.00 | 15,000.00 | 1,892.10 | 14,800.50 | 199.50 | 98.67% |
| 01-52-5-52-07009-D/P | REGULATORY, PERMITS, ETC | 13,200.00 | 13,200.00 | 80.00 | 7,990.43 | 5,209.57 | 60.53% |
| 01-52-5-52-98000-FI | ALLOCATED EXPENSES | -59,062.00 | -152,294.00 | -43,291.58 | -124,314.52 | -27,979.48 | 81.63% |
| Program: 52 - ** Field Allocated ** Total: | | 87,670.00 | 0.00 | -28,504.85 | 0.00 | 0.00 | 0.00 % |
| Program: 53 - ** Office Allocated ** | | | | | | | |
| 01-53-5-53-01405-AGM | TEMPORARY LABOR FEES | 10,000.00 | 21,983.50 | 1,584.83 | 14,296.05 | 7,687.45 | 65.03% |
| 01-53-5-53-02105-AGM | OFFICE SUPPLIES & EQUIPMENT | 43,893.60 | 47,218.59 | 2,785.00 | 31,546.89 | 15,671.70 | 66.81% |
| 01-53-5-53-02110-AGM | POSTAGE | 23,200.00 | 23,200.00 | 3,513.48 | 17,925.80 | 5,274.20 | 77.27% |
| 01-53-5-53-03906-AGM | BUILDING REPAIR/MAINT - OFFICE | 17,200.00 | 17,200.00 | 792.47 | 9,131.23 | 8,068.77 | 53.09% |
| 01-53-5-53-04015-AGM | COMPUTER SOFTWARE & SUPPOR | 92,145.88 | 92,145.88 | 17,175.54 | 72,468.58 | 19,677.30 | 78.65% |
| 01-53-5-53-06205-AGM | TELEPHONE AND UTILITIES | 36,800.00 | 36,800.00 | 4,667.68 | 35,832.07 | 967.93 | 97.37% |
| 01-53-5-53-98000-FI | ALLOCATED EXPENSES | -223,240.00 | -238,547.97 | -71,226.27 | -181,200.62 | -57,347.35 | 75.96% |
| Program: 53 - ** Office Allocated ** Total: | | -0.52 | 0.00 | -40,707.27 | 0.00 | 0.00 | 0.00 % |
| Expense Total: | | 4,464,691.03 | 4,500,274.57 | 362,858.57 | 2,653,315.45 | 1,846,959.12 | 58.96 % |
| Report Surplus (Deficit): | | 237,639.53 | 331,538.99 | 728,126.33 | 4,219,560.99 | 3,888,022.00 | 1,272.72 % |

***Budget Report (Board Report)**

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Group Summary

| Program | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|----------------------------------|--------------------------|-------------------------|---------------------|---------------------|--|-------------------|
| Revenue | | | | | | |
| 40 - ** Revenues ** | 4,702,330.56 | 4,831,813.56 | 198,930.38 | 4,124,229.90 | -707,583.66 | 85.36 % |
| 41 - **CAPITAL REVENUE** | 0.00 | 0.00 | 892,054.52 | 2,748,646.54 | 2,748,646.54 | 0.00 % |
| Revenue Total: | 4,702,330.56 | 4,831,813.56 | 1,090,984.90 | 6,872,876.44 | 2,041,062.88 | 142.24 % |
| Expense | | | | | | |
| 00 - ** Asset Expenses ** | 50,253.00 | 50,253.00 | 0.00 | 0.00 | 50,253.00 | 0.00 % |
| 01 - ** Production ** | 966,565.45 | 1,029,527.87 | 96,362.97 | 566,501.64 | 463,026.23 | 55.03 % |
| 02 - ** Distribution ** | 630,933.00 | 651,968.55 | 95,744.56 | 465,399.72 | 186,568.83 | 71.38 % |
| 03 - ** Customer Service ** | 432,650.00 | 455,967.49 | 88,006.12 | 328,697.59 | 127,269.90 | 72.09 % |
| 04 - ** Administration ** | 831,171.84 | 829,725.11 | 107,959.62 | 466,057.90 | 363,667.21 | 56.17 % |
| 05 - ** Engineering ** | 186,194.00 | 187,113.85 | 28,769.92 | 134,295.80 | 52,818.05 | 71.77 % |
| 06 - ** Finance ** | 421,700.00 | 423,190.57 | 68,852.41 | 315,547.51 | 107,643.06 | 74.56 % |
| 07 - ** Personnel ** | 119,100.00 | 136,190.86 | 12,108.24 | 103,908.47 | 32,282.39 | 76.30 % |
| 09 - ** Bonds & Loans ** | 595,224.26 | 595,224.26 | 77,897.02 | 250,897.62 | 344,326.64 | 42.15 % |
| 20 - ** HDMC Treatment Plant ** | 0.00 | 0.00 | 6,881.30 | 22,009.20 | -22,009.20 | 0.00 % |
| 42 - **RESERVE & OTHER FUNDING** | 150,000.00 | 141,113.01 | 0.00 | 0.00 | 141,113.01 | 0.00 % |
| 51 - ** Benefits Allocated ** | -6,770.00 | 0.00 | -150,511.47 | 0.00 | 0.00 | 0.00 % |
| 52 - ** Field Allocated ** | 87,670.00 | 0.00 | -28,504.85 | 0.00 | 0.00 | 0.00 % |
| 53 - ** Office Allocated ** | -0.52 | 0.00 | -40,707.27 | 0.00 | 0.00 | 0.00 % |
| Expense Total: | 4,464,691.03 | 4,500,274.57 | 362,858.57 | 2,653,315.45 | 1,846,959.12 | 58.96 % |
| Report Surplus (Deficit): | 237,639.53 | 331,538.99 | 728,126.33 | 4,219,560.99 | 3,888,022.00 | 1,272.72 % |



Consumption Statistics Y-T-D as of 3/31/14

| | | |
|---------------------------------|-------------|-------------|
| Consumption - 12 months ending: | 3/31/2014 | 3/31/2013 |
| CCF | 596,518 | 580,162 |
| Gallons | 446,195,464 | 433,961,176 |
| Acre Feet | 1,369 | 1,332 |
| Change | 3% increase | |

CONSUMPTION RANKING - Quarter Ending 3/31/2014

| <u>Ranking</u> | <u>Account Name</u> | <u>Consumption (CCF)</u> |
|----------------|---|--------------------------|
| 1 | Hi-Desert Medical Center (hospital) | 2861 |
| 2 | Quail Springs Village Apartments | 1417 |
| 3 | Hi Desert Medical Center (continuing care) | 979 |
| 4 | Joshua Tree Laundry | 836 |
| 5 | Yucca Trails Apartments | 802 |
| 6 | Lazy H Mobilehome Park | 704 |
| 7 | William Pyle (mobilehome park) | 567 |
| 8 | San Bernardino County Office | 535 |
| 9 | Millennium Pacific Mgmt (mobilehome park) | 511 |
| 10 | F.K. Brumfield (residential - left 3 hoses running) | 472 |

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors and Citizens Advisory Committee

June 4, 2014

Report to: President and Members of the Board

Prepared by: Susan Greer 

TOPIC:
RECEIVE PRESENTATION ON DRAFT 14/15 – 15/16 BUDGET

RECOMMENDATION:
Information only. Adoption of the budget is slated for the June 18, 2014 meeting, or later.

ANALYSIS:
The Board and CAC will meet together in joint session to receive the presentation on the District’s two-year proposed budget, which is attached. Staff has met already to discuss the proposed budget with the Finance Committee (Fuller/Johnson) on two separate occasions. As directed by Manager Sauer, responsibility for department budgets has been pushed out to the individual department managers to increase accountability. In the past, this responsibility had resided with the General Manager and the Finance Department. Therefore, the budget is a compilation of input from many sources.

We have revised the budget format again this year, replacing the Supplemental Budget with a Capital Budget. In the past, the Supplemental Budget was utilized to present any new or one-time expenses, whether operating or capital. Now all operating expenses are included with the Operating Budget and all capital costs are included in the Capital Budget. A few items have moved from the previous Supplemental Budget into the Operating Budget, such as the valve maintenance program, which is a normal recurring operating expense in the Distribution Department.

Operating results indicate a surplus of \$173,888 in year one and a surplus of \$57,773 in year two. Revenues increase 7% in year one and another 2% in year two. Expenses increase 12% in year one and another 5% in year two. Costs are increased 4% for inflation. Significant changes in the budget are provided below:

| Description | Current Budget 13/14 | Proposed 14/15 | Proposed 15/16 |
|-----------------------------------|-------------------------|------------------|------------------|
| TOTAL REVENUES | 4,831,814 | 5,157,465 | 5,277,148 |
| Increase over prior budget | | +325,651 | +119,683 |
| Water revenues increase | 2,750,222 | +273,778 | +181,000 |
| Fire Protection/Special Services | 131,881 | -5,034 | +8,695 |

| | | | |
|-----------------------------------|------------------|------------------|------------------|
| HDMC Revenues (costs + overhead) | 0 | +88,637 | +3,922 |
| ID#2 Tax | 121,500 | -29,164 | -92,336 |
| Property Tax GD | 396,283 | +7,717 | +8,000 |
| Interest Revenue | 9,040 | +260 | +9,300 |
| TOTAL | | +336,194 | +118,581 |
| TOTAL EXPENSES | 4,450,022 | 4,983,576 | 5,219,374 |
| Increase over prior budget | | +533,554 | +235,798 |
| New employees, including benefits | 0 | +108,000 | +216,000 |
| Water purchase – recharge | 0 | +236,500 | +12,000 |
| Power for Pumping | 326,223 | +3,777 | +33,000 |
| Private Well Metering | 0 | +10,000 | 0 |
| Mainline/Leak Repair | 67,971 | +13,183 | +3,246 |
| Meter Service Repair | 29,000 | +23,379 | +2,095 |
| Directors Salary | 29,170 | -8,334 | 0 |
| Legislative advocacy | 45,600 | -24,600 | +70 |
| Public Information | 55,130 | -9,700 | +1,969 |
| Business Expense | 20,550 | -10,150 | 0 |
| HDMC Expenses (costs only) | 0 | +72,357 | +3,242 |
| Workers’ Comp | 28,486 | +25,842 | +2,990 |
| Cafeteria Plan | 203,880 | +18,620 | +7,800 |
| Retirement | 166,566 | +3,111 | +22,371 |
| Payroll Taxes | 110,771 | +8,911 | +5,477 |
| TOTAL | | +470,896 | +310,260 |

The Capital Budget includes more projects than available funding, including new projects identified by Staff, some of which we believe are higher priority than the Board’s Strategic Plan projects. As we have not held the typical Strategic Planning Workshop to provide direction on such matters, Staff recommends that we focus on adoption of the Operating Budget at this time and defer adoption of the Capital Budget. Once the Operating Budget is adopted, we can dig deeper into the capital projects and determine priorities and funding and get a Capital Budget adopted. There is no legal requirement to have a budget adopted by July 1.

We will discuss these and other budget issues in more depth at the workshop meeting. Although the Finance Committee recommends adoption of the Operating Budget and deferral of the Capital Budget at this time, Director Johnson cannot attend the June 4 meeting. Staff will provide the budget presentation and answer questions on June 4 and recommends that we defer adoption of any budget until the June 18 meeting or later, when Director Johnson will be in attendance. That will also provide opportunity for further Board review and clarification of any follow-up questions before adoption.

Thanks to Anne Roman for her ongoing stewardship of the budget as well as her effort and attention to detail related to the new budget preparation. This budget cycle has resulted in another big change in the process as well as the presentation and she has done an exceptional job again in a short timeframe.

STRATEGIC PLAN ITEM:

N/A

FISCAL IMPACT:

Adopting the proposed two-year Operating Budget will provide revenues of \$5,157,465 and expenses totaling \$4,983,554, with net revenue of \$173,888 in 14/15. For fiscal year 15/16, revenues of \$5,277,148 and expenses of \$5,219,374 are projected, resulting in a surplus of \$57,773. Those annual surpluses become the starting point for capital project funding.

JBWD

July 1, 2014



Joshua Basin Water District

Two Year Budget

Presented: June 4, 2014

Adopted:

DRAFT

Fiscal Years Ending:

June 30, 2015 and

June 30, 2016



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JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2015 and June 30, 2016**

June 4, 2014

Dear President, Members of the Board and Citizens Advisory Committee,

The *draft* budget for the next two years is attached. The Budget consists of an Operational Section and a Capital Section. In the past, a Supplemental Budget was utilized to present any new or one-time expenses, whether operating or capital. Now all operating expenses are included with the Operating Budget and all capital expenses are included in the Capital Budget.

The proposed Operating Budget results in a *surplus* in 14/15 of \$173,888 and a surplus of \$57,773 in the second year. In the proposed budget, operating revenues increase 7% in year one and another 2% in year two. Expenses increase 12% in year one and another 5% in year two.

Considerations affecting operating revenues.

1. The Board has not acted to implement the Basic Fee charge for pulled meters, which was included in the proposed rate structure and would generate over \$200,000 per year.
2. The early payoff of the ID#2 bonds in 2012 has skewed the revenues in 13/14 and again in the proposed 14/15 budget. While this revenue has been collected for 40 years with a corresponding expense paid out to service the debt, in the current year and the first year of the budget, the revenue is received but no corresponding expense is incurred—taxpayers were paying the District back for the early payoff. That revenue, approximately \$100,000 per year goes away completely in year two of the proposed budget.
3. Revenues (and corresponding expenses) for the District's operation of the HDMC treatment plant are included as well as overhead on those revenues which constitutes the District's fees for operating the plant.

Considerations affecting operating expenses.

1. An overall 4% increase has been applied to the expenses for inflation.
2. SCE is projecting a 10% increase in pumping power expense next year and as much as another 10% increase in year two.
3. We are budgeting approximately \$240,000 each of the two years for purchase of 500 acre feet of water for recharge.
4. The valve maintenance program, called out previously in the Supplemental Budget, has been rolled into the operating budget as a normal operating expense; cost \$30,000 each year.



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2015 and June 30, 2016**

5. Legal fees are divided into two categories, general (in the Administration Department) and labor legal fees (in the Personnel Department). Labor Legal Fees are increased significantly to account for negotiation of all of the reopener items in the Union's MOU contract, which will occur over the next two years.
6. Union salaries have been increased pursuant to the MOU and no increases are included for the management group as none have been authorized. The proposed budget provides funding for two currently-vacant positions.

Allocated Expense Accounts

There are many expenses that don't apply to one department only. In lieu of creating a separate account for each department, requiring seven departmental accounts for each expense, those expenses are collected in one 'bucket' and then allocated back to the various departments by percentage. We have three different allocation groups; benefits, field and office, located on pages 5 and 6 of the Operating Budget. For example, the Benefits Allocated Department includes expenses associated with our employee benefits; paid leave, insurance and retirement expenses, etc. These costs are increased pursuant to the union contract and rates from CalPERS. The overall allocation method has changed this year, resulting in some skewed numbers when compared with the historical information. Previously, the methodology was to develop the percentages based on the department's overall budget. We saw over time that this misrepresented the costs. For example, the Production Department has the largest overall departmental budget, with large pumping power and tank maintenance costs, resulting in a disproportionate amount of expense allocated to this department with only three employees. The new methodology determines the percentages based on payroll and makes comparisons of the allocated expenses with prior years nearly impossible. The best way to evaluate these allocated costs is to review the allocated expense *department* budgets. The individual line item budgets for each allocated expense account are presented and then there is a total at the bottom of each list, shown as a negative number because the costs are allocated back to the other departments.

Staffing, Salaries and Benefits

The proposed budget includes funding for two vacant positions; the Chief of Operations and Executive Secretary. While thorough analysis is not yet complete, I believe the District may indeed need to replace *some version* of the currently-vacant positions. To identify potential costs and serve as a place holder, we have included ½ year of funding for each of those positions, including benefits, for the first year, and full funding for the second year. The Production, Distribution and Administration Department budgets are affected by these proposed staff replacements totaling \$108,000 in year one and \$216,000 in year two, including benefits.



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2015 and June 30, 2016**

The salary and benefit expense accounts have been increased pursuant to adjustments already authorized by the Union contract. No adjustments have been authorized for the management group, so no increases have been included for those employees. The District budgets all salaries at top step, meaning that we budget for the maximum possible cost to the District. While most of our employees are already at top step because of tenure, even those that are not are budgeted at top step to provide the maximum flexibility to the District in the case of recruitment.

The District is continually reassessing our allocation of expenses, including salaries, to provide the most accurate presentation of costs for each department. We split salaries between departments based on current work assignments and then consider changes to those allocations as assignments change. For example, the Human Resource Manager's position is split between the Administration and Personnel Departments, while her predecessor's salary was split between Personnel and Customer Service because her responsibilities differed. This results in difficult comparisons year to year. Our CFO's guidance for the Board has always been to focus on the bottom line as far as salaries are concerned. We have provided a table in the final budget document showing total salaries for all employees that can be compared to the previous budget.

Capital Budget

The new Capital Budget includes capital revenues (grants and borrowing) as well as our reserve funding. The section titled "Reserve & Other Funding" includes the established annual funding for our Equipment and Technology Reserve and our Well and Booster Reserve accounts.

Overall, we expect to fund equipment and technology replacement projects totaling \$133,550 in 14/15, dipping \$29,550 into the current reserve balance of \$453,000. We propose funding equipment and technology replacement projects in the amount of \$66,000 in the second budget year, resulting in a net increase to our reserve account of \$38,000. Based on these numbers, we expect that our current restricted reserve balance of \$453,000 will increase to \$464,000 at the end of 15/16.

For our Well and Booster Replacement Reserve account, we are funding \$80,000 in projects in year one and no projects in year two. This will result in a projected balance in the reserve account of \$220,000 at the end of 15/16 for this reserve account established only two years ago. With the recent rehab of Well #10 at a cost of over \$80,000, the 14/15 budget request to rehab Well #14, and the need for rehab of several other wells, we have increased the reserve funding from \$50,000 to \$100,000 per year.



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2015 and June 30, 2016**

There is insufficient funding in the budget for all of the capital projects on the Board's Strategic Plan list when combined with new capital projects identified by Staff, some of which we believe to be higher priorities. We are recommending elimination of two of the Board's Strategic Plan projects, the \$75,000 record archival system and the \$55,000 Technology Master Plan as not being cost-effective. In order to accomplish ALL projects as identified, we would have to dip into our general reserves \$309,000 in year one and \$656,000 in year two. In addition, we propose funding from the two replacement reserve accounts referred to above, totaling \$214,000 in year one and \$93,000 in year two.

The main reason that the Capital Budget deficit increases in year two is that we are receiving grant funds totaling \$3.2 million in year one while our recharge pond construction-related costs are only \$2.5 million; providing an additional \$700,000 revenue for any purpose. The grant provides for reimbursement of costs incurred prior to construction, such as for our USGS studies to evaluate the recharge basin. We added a running total column to the capital budget report to assist in determining where we "run out of money" for projects. We can discuss with the Board whether projects should be eliminated or we want to fund projects from reserves, or how to otherwise approach this issue.

The capital budgeting process has been difficult this year without the benefit of the typical Strategic Planning Workshop wherein the Board provides direction on their priority projects. Without enough current-year funding to complete all projects identified by the Board and Staff, we need to provide the Board with information about new priorities identified by Staff and ask for direction. I recommend that the Board focus first on adoption of the Operating Budget. Once that is complete, I suggest that we consider holding a Strategic Planning Workshop to discuss these issues, determine priorities and funding strategies and adopt the Capital Budget later. Projects already underway will not be affected and there is no legal requirement to have a budget in place by July 1.

Overall, the proposed budget includes less revenue and more expense and capital projects than anticipated during the rate study.

Several additional documents, providing foundational information, are attached.

I would like to recognize Susan and Anne for their extensive work in preparing this draft budget. Additionally, several good ideas about priorities were identified by the management team, and I would thank Randy, Marie, Keith and Jim for their interest and ideas to further District goals.

Sincerely,
Curt Sauer, General Manager

JOSHUA BASIN WATER DISTRICT 14/15 – 15/16 BUDGET IMPORTANT ISSUES NOT INCLUDED WITH THE BUDGET

The recent rate study included two important issues, conceptually *but not specifically* agreed to, by the Board of Directors which impact the budget.

1. Charging the Basic Fee for approximately 1,000 pulled and inactive meters which represent nearly 20% of our meter count.
2. Borrowing \$5 million for replacement of approximately 75,000 feet of undersized pipeline resulting in an estimated \$400,000 per year debt service payment.

Basic Fee for Pulled and Inactive Meters

The rate study projected revenues of \$205,000 for 14/15 and \$210,000 for 15/16 for the pulled and inactive meters. Those numbers would actually be less if the fee was implemented as previously discussed; charging one-half of the fee in the first year and then the full price in the second year, to give an opportunity to ease into the payment. The one-half fee was included as part of 13/14 revenue and the Board did not implement the fee yet, so, if adopted as originally discussed, the first year revenue (now 14/15) is projected closer to \$75,000. In addition, there was consideration of refunding capacity fees paid by customers who want to 'opt out' and give back their meters and have no further entitlement. Both of those issues need to be resolved and the Board can make any determination desired going forward, since the rate increase process will have to be repeated to implement the pulled meter charges. You are not bound to previous discussion on this subject, since it was not implemented.

Borrowing \$5 Million for Pipeline Replacement

The issue of replacement of undersized pipeline was identified as a Board priority in several locations within the 2012 Strategic Plan. First, we were to conduct an integrated financial analysis (2.2.1) to "identify revenue needs associated with all district initiatives, *most importantly to carry out pipeline replacement* and for buying water." That financial analysis is complete and was the basis of the next Strategic Plan initiative, the rate study (2.2.2). Based upon the Board and CAC recommendations, borrowing \$5 million for replacement of 75,000 feet of pipeline was included as a component in the rate study. The recommendation was based on the amount of pipeline that needs to be replaced and the current interest rates being so low. The rate study is complete and now the last related Strategic Plan initiative, a "plan, timeline and funding for replacing aging pipelines" needs to be developed (3.6.1). That is not complete yet.

Both of these unresolved issues are included as components of the rate study, as part of the revenues and expenses needed to operate the District. Because the Board has not taken action on either issue, we have not included the revenue or expense in the budget. **If approved, each of these two unresolved issues will impact the budget significantly.**

Joshua Basin Water District

Summary Budget

| <u>Source of Funds:</u> | ADJUSTED | | |
|--------------------------------------|------------------|------------------|------------------|
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> |
| Operating Revenue | 4,831,814 | 5,157,465 | 5,277,148 |
| Capital Revenue | 5,081,000 | 3,210,000 | 0 |
| Reserve Funding | 65,000 | 204,000 | 204,000 |
| Additional Reserve Drawdown | (49,441) | 29,550 | 0 |
| Total Revenue/Source | 9,928,373 | 8,601,015 | 5,481,148 |
| Use of Funds: | | | |
| Operating Expense | 4,500,275 | 4,983,576 | 5,219,375 |
| <i>FUNDED Capital Projects</i> | <i>5,352,833</i> | <i>3,600,888</i> | <i>150,773</i> |
| Non-Capital Purchases & Restrictions | 0 | 16,550 | 111,000 |
| Total Expense/Use | 9,853,108 | 8,601,015 | 5,481,148 |
| Net Revenue (Deficit) | 75,265 | 0 | 0 |
| <i>UNFUNDED Capital Projects</i> | <i>0</i> | <i>309,454</i> | <i>656,293</i> |
| Net Revenue (Deficit) | 75,265 | (309,454) | (656,293) |

Joshua Basin Water District
CASH RESERVE BALANCES
 As of May 28, 2014

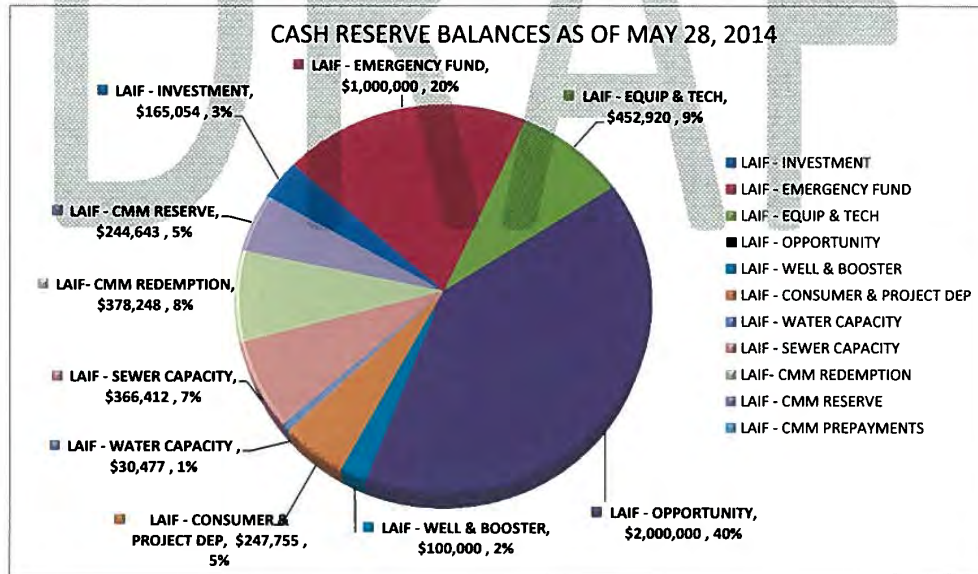
Unrestricted & Board Restricted

| | | | | |
|--|-----------------------|----|-----------|---|
| 01-11300 | LAIF - INVESTMENT | \$ | 165,054 | Remaining, unrestricted reserve funds. |
| 01-11305 | LAIF - EMERGENCY FUND | \$ | 1,000,000 | Restricted by Board for emergency purposes. |
| 01-11306 | LAIF - EQUIP & TECH | \$ | 452,920 | Restricted by Board for replacement equipment and technology purchases. |
| 01-11307 | LAIF - OPPORTUNITY | \$ | 2,000,000 | Restricted by Board for designated opportunities. |
| 01-11308 | LAIF - WELL & BOOSTER | \$ | 100,000 | Restricted by Board for replacement well/booster projects. |
| Total Unrestricted & Board Restricted | | | \$ | 3,717,975 |

Legally Restricted

| | | | | |
|---------------------------------|-------------------------------|----|-----------|---|
| 01-11309 | LAIF - CONSUMER & PROJECT DEP | \$ | 247,755 | Legally restricted; in "trust" for customers. |
| 01-11310 | LAIF - WATER CAPACITY | \$ | 30,477 | Legally restricted for water expansion projects. |
| 01-11313 | LAIF - SEWER CAPACITY | \$ | 366,412 | Legally restricted for sewer expansion projects. |
| 01-11320 | LAIF - CMM REDEMPTION | \$ | 378,248 | Legally restricted for Copper Mountain Mesa assessment district purposes. |
| 01-11325 | LAIF - CMM RESERVE | \$ | 244,643 | Legally restricted for Copper Mountain Mesa assessment district purposes. |
| 01-11330 | LAIF - CMM PREPAYMENTS | \$ | 2,987 | Legally restricted for Copper Mountain Mesa assessment district purposes. |
| Total Legally Restricted | | | \$ | 1,270,521 |

Grand Total Reserve Funds \$ 4,988,496



***Operating Budget**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Group Summary

| Program | 2011-2012 Total Budget | 2011-2012 Total Activity | 2012-2013 Total Budget | 2012-2013 Total Activity | 2013-2014 Total Budget | 2013-2014 YTD Activity | Defined Budgets | |
|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | | | 2014-2015 PROP 14/15 | 2015-2016 PROP 15/16 |
| Revenue | | | | | | | | |
| Program: 40 - ** Revenues ** | 4,714,640.00 | 5,223,397.65 | 4,706,849.56 | 5,455,223.15 | 4,831,813.56 | 4,415,332.65 | 5,157,464.72 | 5,277,148.23 |
| Expense | | | | | | | | |
| Program: 01 - ** Production ** | 791,854.00 | 757,466.57 | 1,027,400.01 | 697,522.29 | 1,029,527.87 | 669,329.01 | 1,379,643.86 | 1,463,368.19 |
| Program: 02 - ** Distribution ** | 359,776.00 | 351,951.19 | 650,680.30 | 520,471.08 | 651,968.55 | 528,836.80 | 837,032.83 | 904,446.85 |
| Program: 03 - ** Customer Service ** | 502,526.00 | 494,011.68 | 472,173.03 | 534,923.58 | 455,967.49 | 353,865.91 | 341,996.22 | 365,267.94 |
| Program: 04 - ** Administration ** | 737,628.00 | 895,499.25 | 840,552.26 | 768,767.24 | 829,725.11 | 531,644.51 | 849,235.79 | 880,749.31 |
| Program: 05 - ** Engineering ** | 219,677.00 | 163,662.44 | 194,735.39 | 187,447.37 | 187,113.85 | 153,983.67 | 196,103.11 | 203,051.94 |
| Program: 06 - ** Finance ** | 410,971.00 | 385,705.80 | 436,117.62 | 408,639.61 | 423,190.57 | 354,429.95 | 452,332.74 | 474,237.51 |
| Program: 07 - ** Personnel ** | 68,557.00 | 66,759.09 | 122,967.50 | 98,270.12 | 136,190.86 | 114,689.06 | 177,909.01 | 174,114.63 |
| Program: 09 - ** Bonds & Loans ** | 607,813.00 | 419,045.01 | 595,490.51 | 395,197.05 | 595,224.26 | 251,348.08 | 472,965.82 | 474,579.62 |
| Program: 20 - ** HDMC Treatment Plant ** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,117.72 | 72,357.08 | 75,558.98 |
| Program: 42 - **RESERVE & OTHER FUNDING** | 0.00 | 0.00 | 132,278.05 | 0.00 | 141,113.01 | 0.00 | 204,000.00 | 204,000.00 |
| Program: 51 - ** Benefits Allocated ** | -7,032.00 | -4,181.41 | -6,770.01 | -5,926.57 | 0.00 | 105,793.00 | 0.00 | 0.00 |
| Program: 52 - ** Field Allocated ** | 73,324.00 | 36,764.36 | -3,665.00 | 157,244.24 | 0.00 | 31,176.11 | 0.00 | 0.00 |
| Program: 53 - ** Office Allocated ** | 26,069.00 | -500.00 | -0.63 | 0.00 | 0.00 | 24,737.64 | 0.00 | 0.00 |
| Report Surplus (Deficit): | 923,477.00 | 1,657,213.67 | 244,890.53 | 1,692,667.14 | 381,791.99 | 1,253,381.19 | 173,888.26 | 57,773.26 |

DRAFT



***Operating Budget
Account Summary**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | 2011-2012 | | 2012-2013 | | 2013-2014 | | Defined Budgets | |
|-------------------------------------|-----------------------------|--------------|----------------|--------------|----------------|--------------|--------------|-------------------------|-------------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2014-2015 PROP 14/15 | 2015-2016 PROP 15/16 |
| Revenue | | | | | | | | | |
| Program: 40 - ** Revenues ** | | | | | | | | | |
| 01-40-41010-FI | METERED WATER SALES | 1,332,808.00 | 1,450,523.46 | 1,426,599.00 | 1,366,321.39 | 1,426,599.00 | 1,176,344.68 | 1,661,000.00 | 1,825,000.00 |
| 01-40-41012-FI | ALLOW FOR WAAP/BILLING AD | -3,529.00 | -2,082.89 | 0.00 | -1,831.00 | 0.00 | -609.34 | 0.00 | 0.00 |
| 01-40-41015-FI | BASIC FEES | 1,338,834.00 | 1,342,780.95 | 1,323,622.56 | 1,347,893.67 | 1,323,622.56 | 1,134,405.87 | 1,363,000.00 | 1,380,000.00 |
| 01-40-41030-FI | PRIVATE FIRE PROTECTION SER | 19,410.00 | 19,543.68 | 19,544.00 | 19,543.68 | 19,544.00 | 18,529.63 | 18,955.21 | 23,335.30 |
| 01-40-41040-FI | SPECIAL SERVICES REVENUE | 118,420.00 | 105,549.49 | 112,337.00 | 99,738.64 | 112,337.00 | 94,821.19 | 107,892.21 | 112,207.90 |
| 01-40-41045-FI | HDMC WWTP OPERATIONS REI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,850.03 | 72,357.08 | 75,558.98 |
| 01-40-41046-FI | HDMC WWTP OVERHEAD REI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,280.34 | 17,000.77 |
| 01-40-42100-FI | STANDBY REVENUE-CURRENT | 1,163,341.00 | 1,302,280.44 | 1,165,554.00 | 1,134,334.42 | 1,165,554.00 | 1,151,912.93 | 1,151,912.93 | 1,151,912.93 |
| 01-40-42110-FI | STANDBY-UNCOLLECTED CURR | -88,540.00 | 0.00 | -129,483.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-42141-FI | PRIOR YR REFUNDED REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-43000-FI | PROPERTY TAX - G.D. | 414,829.00 | 396,283.00 | 396,283.00 | 390,640.00 | 396,283.00 | 381,014.56 | 404,000.00 | 412,000.00 |
| 01-40-43010-FI | AD VALOREM REVENUE - ID #2 | 121,500.00 | 125,174.03 | 121,500.00 | 124,314.11 | 121,500.00 | 124,175.56 | 92,335.81 | 0.00 |
| 01-40-43020-FI | ASSESSMENT REVENUE- CMM | 256,356.00 | 273,269.31 | 255,801.00 | 246,367.77 | 255,801.00 | 254,878.95 | 252,525.16 | 253,626.37 |
| 01-40-44000-FI | CONNECTION FEES-HYDRANT, | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-44001-FI | MAINLINE REIMBURSEMENT F | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-44010-FI | WATER CAPACITY CHARGES | 0.00 | 47,803.00 | 0.00 | 121,754.00 | 0.00 | 14,806.00 | 0.00 | 0.00 |
| 01-40-44020-FI | PLAN CHECK/INSPECTION FEES | 0.00 | 21,508.26 | 0.00 | 6,159.54 | 0.00 | 5,299.28 | 0.00 | 0.00 |
| 01-40-44025-FI | H ZONE ML REIMB FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-44030-FI | BOND CALL REVENUE - CMM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-44030-FI | METER INSTALLATION FEES | 0.00 | 25,595.21 | 0.00 | 17,781.10 | 0.00 | 3,317.00 | 0.00 | 0.00 |
| 01-40-44035-FI | METER REPAIR REVENUE | 0.00 | 1,737.37 | 0.00 | 2,586.39 | 0.00 | 1,365.06 | 0.00 | 0.00 |
| 01-40-44050-FI | SEWER CAPACITY CHARGES | 0.00 | 85,920.00 | 0.00 | 99,802.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-45000-FI | INTEREST REVENUE - G.D. | 39,678.00 | 19,595.69 | 13,559.00 | 18,840.19 | 9,040.00 | 4,215.26 | 9,300.00 | 18,600.00 |
| 01-40-46200-FI | CAPITAL CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 423,952.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-47000-FI | MISCELLANEOUS REVENUE | 1,533.00 | 9,799.26 | 1,533.00 | 10,183.60 | 1,533.00 | 42,070.99 | 7,905.98 | 7,905.98 |

***Operating Budget**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | Defined Budgets | | | | | | | |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2011-2012 | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 | 2015-2016 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | PROP 14/15 | PROP 15/16 |
| 01-40-47010-FI | GAIN/LOSS ON SALE OF ASSET | 0.00 | 0.00 | 0.00 | 32,223.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-47020-FI | CHANGE IN MARKET VALUE | 0.00 | -1,882.61 | 0.00 | -5,381.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-40-47030-FI | DEMO GARDEN SALES (SALES T | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 893.00 | 0.00 | 0.00 |
| 01-40-47040-FI | DEMO GARDEN DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42.00 | 0.00 | 0.00 |
| Program: 40 - ** Revenues ** Total: | | 4,714,640.00 | 5,223,397.65 | 4,706,849.56 | 5,455,223.15 | 4,831,813.56 | 4,415,332.65 | 5,157,464.72 | 5,277,148.23 |
| Revenue Total: | | 4,714,640.00 | 5,223,397.65 | 4,706,849.56 | 5,455,223.15 | 4,831,813.56 | 4,415,332.65 | 5,157,464.72 | 5,277,148.23 |

Expense

Program: 01 - ** Production **

| | | | | | | | | | |
|--|----------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|
| 01-01-5-01-01118-FI | PRODUCTION SALARY | 183,238.00 | 191,359.40 | 220,935.00 | 207,672.49 | 219,113.00 | 190,743.97 | 241,562.00 | 280,954.00 |
| 01-01-5-01-02205-RL | WATER TREATMENT EXPENSE | 12,923.00 | 13,256.21 | 14,400.00 | 13,351.66 | 14,400.00 | 10,901.06 | 14,803.28 | 15,395.41 |
| 01-01-5-01-02210-RL | SMALL TOOLS - PRODUCTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,697.78 | 6,008.89 |
| 01-01-5-01-03102-GM | WATER RECHARGE PURCHASE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 236,500.00 | 248,500.00 |
| 01-01-5-01-03105-RL | SOURCE OF SUPPLY/WELL MAI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-01-5-01-03111-RL | EQUIPMENT RENTAL | 3,023.00 | 2,947.23 | 2,933.00 | 3,610.05 | 2,933.00 | 2,726.16 | 200.00 | 200.00 |
| 01-01-5-01-03115-RL | PUMPING PLANT REPAIR & MA | 18,923.00 | 103,911.40 | 66,500.00 | 79,764.52 | 66,500.00 | 45,037.47 | 94,102.84 | 94,865.75 |
| 01-01-5-01-03120-RL | TANK & RESERVOIR MAINTENA | 186,029.00 | 5,004.53 | 200,000.00 | 10,206.54 | 200,000.00 | 10,951.12 | 200,000.00 | 200,000.00 |
| 01-01-5-01-03207-RL | GENERATOR (LARGE) REPAIR & | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,501.57 | 14,041.63 |
| 01-01-5-01-04004-RL | LABORATORY SERVICES | 6,417.00 | 9,093.00 | 9,500.00 | 9,237.00 | 9,500.00 | 8,820.61 | 10,692.64 | 12,680.35 |
| 01-01-5-01-06105-RL | POWER FOR PUMPING (ELECT | 257,606.00 | 278,598.73 | 310,689.00 | 279,404.44 | 326,223.45 | 252,602.21 | 330,000.00 | 363,000.00 |
| 01-01-5-01-06501-RL | TELEMETRY / SCADA EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-01-5-01-08001-RL | PRIVATE WELL METERING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,514.88 | 10,000.00 | 0.00 |
| 01-01-5-01-98001-FI | EE BENEFITS ALLOCATED | 101,990.00 | 86,679.21 | 104,420.96 | 83,546.96 | 107,096.72 | 74,658.54 | 167,414.63 | 172,385.51 |
| 01-01-5-01-98002-FI | FIELD EXPENSES ALLOCATED | 21,705.00 | 66,616.86 | 98,022.05 | 10,728.63 | 83,761.70 | 68,372.99 | 57,169.12 | 55,336.65 |
| Program: 01 - ** Production ** Total: | | 791,854.00 | 757,466.57 | 1,027,400.01 | 697,522.29 | 1,029,527.87 | 669,329.01 | 1,379,643.86 | 1,463,368.19 |

Program: 02 - ** Distribution **

| | | | | | | | | | |
|-------------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 01-02-5-02-01130-FI | DISTRIBUTION SALARY | 108,861.00 | 141,000.68 | 350,681.25 | 294,024.11 | 358,854.00 | 312,848.60 | 384,098.00 | 439,583.00 |
| 01-02-5-02-02211-JC | SMALL TOOLS - DISTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,560.00 | 8,840.00 |
| 01-02-5-02-02920-FI | INVENTORY-OVER & SHORT | 3,168.00 | 1,615.44 | 2,000.00 | 4,516.62 | 2,000.00 | 1,133.86 | 2,392.00 | 2,300.00 |
| 01-02-5-02-03106-JC | MAINLINE AND LEAK REPAIR | 83,322.00 | 29,530.95 | 67,971.00 | 84,370.11 | 67,971.00 | 49,460.27 | 81,153.89 | 84,400.05 |
| 01-02-5-02-03130-JC | CROSS CONNECTION CONTROL | 679.00 | 635.63 | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 1,000.00 | 1,100.00 |
| 01-02-5-02-03206-JC | TRACTOR REPAIR / MAINT. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 544.55 | 5,078.00 | 5,281.12 |
| 01-02-5-02-04005-JC | UTILITY LOCATING (DIG ALERT) | 4,780.00 | 8,005.69 | 9,668.00 | 12,596.70 | 9,668.00 | 7,905.79 | 10,088.00 | 10,491.52 |

***Operating Budget**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | | | | | | | Defined Budgets | |
|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2011-2012 | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 | 2015-2016 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | PROP 14/15 | PROP 15/16 |
| 01-02-5-02-98001-FI | EE BENEFITS ALLOCATED | 142,786.00 | 121,350.90 | 146,188.74 | 116,965.83 | 149,935.01 | 104,521.96 | 244,186.20 | 266,810.41 |
| 01-02-5-02-98002-FI | FIELD EXPENSES ALLOCATED | 16,180.00 | 49,811.90 | 73,071.31 | 7,997.71 | 62,440.54 | 52,421.77 | 88,476.74 | 85,640.75 |
| Program: 02 - ** Distribution ** Total: | | 359,776.00 | 351,951.19 | 650,680.30 | 520,471.08 | 651,968.55 | 528,836.80 | 837,032.83 | 904,446.85 |
| Program: 03 - ** Customer Service ** | | | | | | | | | |
| 01-03-5-03-01107-FI | FIELD SALARY - CUSTOMER SER | 111,934.00 | 75,981.35 | 22,481.00 | 25,872.19 | 22,481.00 | 24,114.67 | 23,096.00 | 25,674.00 |
| 01-03-5-03-01114-FI | OFFICE SALARY - CUSTOMER S | 94,439.00 | 82,811.69 | 33,948.25 | 39,767.83 | 67,705.00 | 69,692.69 | 99,766.00 | 111,096.00 |
| 01-03-5-03-03100-AGM | METER INSTALLATION EXPENS | 0.00 | 0.00 | 0.00 | 9,199.18 | 0.00 | 686.66 | 0.00 | 0.00 |
| 01-03-5-03-03107-AGM | METER SERVICE REPAIR | 15,929.00 | 20,416.34 | 43,447.00 | 102,777.39 | 29,000.42 | 26,791.14 | 52,379.62 | 54,474.80 |
| 01-03-5-03-05201-AGM | METER READING EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-03-5-03-07007-AGM | CREDIT CARD FEES (CUSTOME | 7,448.00 | 19,146.13 | 17,000.00 | 21,058.29 | 17,000.00 | 18,379.01 | 6,068.74 | 6,311.50 |
| 01-03-5-03-07010-AGM | BAD DEBT | 20,400.00 | 35,494.78 | 25,000.00 | 24,388.27 | 25,000.00 | -4,467.30 | 23,000.00 | 24,000.00 |
| 01-03-5-03-07015-AGM | CUSTOMER SERVICE - OTHER | 31,112.00 | 28,253.94 | 33,812.00 | 31,499.61 | 36,112.00 | 29,423.09 | 16,900.00 | 16,900.00 |
| 01-03-5-03-98001-FI | EE BENEFITS ALLOCATED | 115,589.00 | 98,236.41 | 118,343.89 | 94,686.54 | 121,376.15 | 84,613.03 | 76,562.72 | 83,656.37 |
| 01-03-5-03-98002-FI | FIELD EXPENSES ALLOCATED | 1,579.00 | 4,844.86 | 6,965.64 | 780.28 | 6,091.76 | 4,972.58 | 4,799.19 | 4,645.37 |
| 01-03-5-03-98003-FI | OFFICE EXPENSE ALLOCATED | 104,096.00 | 128,826.18 | 171,175.25 | 184,894.00 | 131,201.16 | 99,660.34 | 39,423.95 | 38,509.90 |
| Program: 03 - ** Customer Service ** Total: | | 502,526.00 | 494,011.68 | 472,173.03 | 534,923.58 | 455,967.49 | 353,865.91 | 341,996.22 | 365,267.94 |
| Program: 04 - ** Administration ** | | | | | | | | | |
| 01-04-5-04-01108-FI | ADMINISTRATION SALARY | 238,578.00 | 242,274.78 | 227,330.00 | 200,475.81 | 204,930.00 | 96,029.47 | 205,539.00 | 230,110.00 |
| 01-04-5-04-01115-FI | SAFETY SALARY | 9,382.00 | 4,820.00 | 9,382.00 | 7,390.00 | 9,382.00 | 5,890.00 | 9,600.00 | 9,600.00 |
| 01-04-5-04-01121-FI | DIRECTORS SALARY | 23,465.00 | 32,179.37 | 29,169.84 | 28,996.21 | 29,169.84 | 17,883.89 | 20,835.60 | 20,835.60 |
| 01-04-5-04-01210-GM | DIRECTORS / C.A.C. EDUCATIO | 9,693.00 | 4,705.83 | 9,500.00 | 9,238.87 | 9,500.00 | 7,932.61 | 9,500.00 | 9,880.00 |
| 01-04-5-04-04007-GM | LEGISLATIVE ADVOCACY | 42,000.00 | 42,000.00 | 45,600.00 | 24,500.00 | 45,600.00 | 15,750.00 | 21,000.00 | 21,070.00 |
| 01-04-5-04-07008-GM | BUSINESS EXPENSE | 30,712.00 | 27,586.02 | 20,550.00 | 30,687.03 | 20,550.00 | 6,461.11 | 10,400.00 | 10,400.00 |
| 01-04-5-04-07014-GM | PUBLIC INFORMATION | 44,737.00 | 45,665.86 | 48,650.00 | 50,448.02 | 55,130.00 | 48,093.23 | 45,430.01 | 47,399.69 |
| 01-04-5-04-07016-GM | MEMBERSHIP, DUES & SUBSCR | 18,031.00 | 10,871.26 | 22,420.00 | 13,508.95 | 22,420.00 | 12,791.68 | 17,459.00 | 18,157.36 |
| 01-04-5-04-07020-GM | WATER CONSERVATION EXPEN | 18,727.00 | 34,813.70 | 45,000.00 | 42,596.19 | 45,000.00 | 30,160.93 | 55,000.00 | 45,000.00 |
| 01-04-5-04-07025-GM | LEGAL SERVICES - NON-PERSO | 68,666.00 | 215,800.55 | 104,000.00 | 109,008.07 | 104,000.00 | 75,377.21 | 104,000.00 | 104,000.00 |
| 01-04-5-04-07218-GM | SAFETY EXPENSE | 5,132.00 | 3,750.83 | 5,100.00 | 2,317.05 | 5,100.00 | 5,742.85 | 19,356.96 | 14,976.84 |
| 01-04-5-04-07219-GM | EMERGENCY PREPAREDNESS | 7,555.00 | 5,091.00 | 8,500.00 | 3,279.91 | 17,293.12 | 17,306.98 | 5,704.06 | 5,932.22 |
| 01-04-5-04-07401-GM | PROPERTY INSURANCE | 66,036.00 | 86,581.50 | 95,000.00 | 101,308.10 | 95,000.00 | 74,559.75 | 100,686.56 | 107,834.02 |
| 01-04-5-04-98001-FI | EE BENEFITS ALLOCATED | 135,987.00 | 115,572.29 | 139,227.28 | 111,395.95 | 142,795.30 | 99,544.73 | 138,464.49 | 151,293.43 |

***Operating Budget**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | | | | | | | Defined Budgets | |
|--|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2011-2012 | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 | 2015-2016 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | PROP 14/15 | PROP 15/16 |
| 01-04-5-04-98003-FI | OFFICE EXPENSE ALLOCATED | 18,927.00 | 23,786.26 | 31,123.14 | 33,617.08 | 23,854.85 | 18,120.07 | 86,260.11 | 84,260.15 |
| Program: 04 - ** Administration ** Total: | | 737,628.00 | 895,499.25 | 840,552.26 | 768,767.24 | 829,725.11 | 531,644.51 | 849,235.79 | 880,749.31 |
| Program: 05 - ** Engineering ** | | | | | | | | | |
| 01-05-5-05-01109-FI | ENGINEERING/GIS/IT SALARY | 83,299.00 | 81,421.36 | 83,433.00 | 86,098.46 | 81,831.00 | 72,600.61 | 85,638.00 | 88,091.00 |
| 01-05-5-05-02305-ENG | MAPS/DRAFTING SUPPLIES | 1,616.00 | 2,038.50 | 1,950.00 | 2,038.50 | 1,950.00 | 2,104.45 | 2,698.08 | 3,118.00 |
| 01-05-5-05-04006-ENG | PLAN CHECK / INSPECTION | 0.00 | 4,933.73 | 0.00 | 2,228.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-5-05-04008-GM | ENGINEERING CONTRACT SERV | 60,000.00 | 9,275.00 | 25,000.00 | 24,195.31 | 25,000.00 | 26,317.88 | 21,590.78 | 23,234.42 |
| 01-05-5-05-04013-ENG | ENG-TRAINING, MAPPING & O | 8,240.00 | 2,120.62 | 4,500.00 | 281.25 | 4,500.00 | 0.00 | 3,354.97 | 1,669.16 |
| 01-05-5-05-98001-FI | EE BENEFITS ALLOCATED | 47,595.00 | 40,450.30 | 48,729.25 | 38,988.57 | 49,978.00 | 34,840.66 | 52,127.81 | 56,957.52 |
| 01-05-505-98003-FI | OFFICE EXPENSE ALLOCATED | 18,927.00 | 23,422.93 | 31,123.14 | 33,617.08 | 23,854.85 | 18,120.07 | 30,693.47 | 29,981.84 |
| Program: 05 - ** Engineering ** Total: | | 219,677.00 | 163,662.44 | 194,735.39 | 187,447.37 | 187,113.85 | 153,983.67 | 196,103.11 | 203,051.94 |
| Program: 06 - ** Finance ** | | | | | | | | | |
| 01-06-5-06-01101-FI | FINANCE SALARY | 225,760.00 | 211,262.91 | 224,985.00 | 213,249.04 | 223,383.00 | 214,616.42 | 213,156.00 | 224,147.00 |
| 01-06-5-06-04009-AGM | ACCOUNTING SERVICES | 24,970.00 | 23,582.00 | 23,582.00 | 27,900.00 | 23,582.00 | 13,240.00 | 23,600.00 | 24,100.00 |
| 01-06-5-06-07001-AGM | FINANCE - OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 743.16 | 15,912.00 | 16,548.00 |
| 01-06-5-06-98001-FI | EE BENEFITS ALLOCATED | 122,388.00 | 104,015.02 | 125,305.35 | 100,256.37 | 128,515.87 | 89,590.25 | 124,373.69 | 135,897.10 |
| 01-06-5-06-98003-FI | OFFICE EXPENSE ALLOCATED | 37,853.00 | 46,845.87 | 62,245.27 | 67,234.20 | 47,709.70 | 36,240.12 | 75,291.05 | 73,545.41 |
| Program: 06 - ** Finance ** Total: | | 410,971.00 | 385,705.80 | 436,117.62 | 408,639.61 | 423,190.57 | 354,429.95 | 452,332.74 | 474,237.51 |
| Program: 07 - ** Personnel ** | | | | | | | | | |
| 01-07-5-07-01102-FI | PERSONNEL SALARY | 26,455.00 | 25,009.86 | 40,111.00 | 26,379.30 | 40,111.00 | 28,897.10 | 34,500.00 | 34,913.00 |
| 01-07-5-07-01215-HR | TRAINING & EE EDUCATION | 16,994.00 | 16,408.06 | 20,573.00 | 6,997.83 | 20,573.00 | 9,326.48 | 24,300.00 | 15,700.00 |
| 01-07-5-07-01905-HR | EMPLOYMENT RECRUITING EX | 2,046.00 | 2,072.47 | 2,800.00 | 3,121.05 | 19,300.00 | 29,962.52 | 10,000.00 | 10,000.00 |
| 01-07-5-07-01910-HR | LABOR LEGAL FEES | 0.00 | 0.00 | 30,000.00 | 33,823.80 | 30,000.00 | 27,488.45 | 62,400.00 | 64,896.00 |
| 01-07-5-07-01915-HR | PERSONNEL - OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,632.00 | 8,977.28 |
| 01-07-5-07-98001-FI | EE BENEFITS ALLOCATED | 13,599.00 | 11,557.22 | 13,922.93 | 11,139.61 | 14,279.43 | 9,954.49 | 21,014.02 | 22,960.98 |
| 01-07-5-07-98003-FI | OFFICE EXPENSE ALLOCATED | 9,463.00 | 11,711.48 | 15,560.57 | 16,808.53 | 11,927.43 | 9,060.02 | 17,062.99 | 16,667.37 |
| Program: 07 - ** Personnel ** Total: | | 68,557.00 | 66,759.09 | 122,967.50 | 98,270.12 | 136,190.86 | 114,689.06 | 177,909.01 | 174,114.63 |
| Program: 09 - ** Bonds & Loans ** | | | | | | | | | |
| 01-09-5-09-08110-FI | ID #2 BONDS PYBLE- PRINCIPLE | 100,000.00 | 0.00 | 105,000.00 | 0.00 | 110,000.00 | 0.00 | 0.00 | 0.00 |
| 01-09-5-09-08115-FI | CMM PRINCIPLE | 84,000.00 | 0.00 | 85,000.00 | 0.00 | 89,000.00 | 89,000.00 | 93,000.00 | 98,000.00 |
| 01-09-5-09-08120-FI | MORONGO BASIN PIPELINE | 228,642.00 | 219,544.00 | 219,797.01 | 219,797.00 | 219,695.76 | 0.00 | 219,426.00 | 219,898.00 |
| 01-09-5-09-08210-FI | INTEREST EXPENSE I.D. #2 | 21,500.00 | 19,893.06 | 16,500.00 | 7,428.96 | 11,250.00 | 0.00 | 0.00 | 0.00 |

*Operating Budget

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | Defined Budgets | | | | | | | |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2011-2012 | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 | 2015-2016 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | PROP 14/15 | PROP 15/16 |
| 01-09-5-09-08215-FI | INTEREST EXPENSE - CMM | 160,356.00 | 160,976.20 | 157,567.50 | 156,820.75 | 153,652.50 | 153,627.20 | 149,557.50 | 145,260.00 |
| 01-09-5-09-08250-FI | MAINLINE PIPELINE REPLACEM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-09-5-09-08315-FI | ID #2 BONDS COLLECTION CHA | 346.00 | 320.93 | 330.00 | 332.17 | 330.00 | 313.17 | 0.00 | 0.00 |
| 01-09-5-09-08320-FI | GENERAL TAX COLLECTION CH | 969.00 | 1,203.78 | 1,296.00 | 965.37 | 1,296.00 | 919.28 | 1,014.66 | 1,055.25 |
| 01-09-5-09-08325-FI | ADMINISTRATION - CMM | 12,000.00 | 9,633.08 | 10,000.00 | 9,589.80 | 10,000.00 | 7,470.43 | 9,967.66 | 10,366.37 |
| 01-09-5-09-09205-FI | MISC NON-OP EXPENSE | 0.00 | 7,473.96 | 0.00 | 263.00 | 0.00 | 18.00 | 0.00 | 0.00 |
| Program: 09 - ** Bonds & Loans ** Total: | | 607,813.00 | 419,045.01 | 595,490.51 | 395,197.05 | 595,224.26 | 251,348.08 | 472,965.82 | 474,579.62 |
| Program: 20 - ** HDMC Treatment Plant ** | | | | | | | | | |
| 01-20-5-20-03101-AGM | HDMC: OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,245.88 | 17,935.72 |
| 01-20-5-20-04100-AGM | HDMC: CONTRACTED OPERATI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,919.80 | 39,720.00 | 41,308.80 |
| 01-20-5-20-06100-AGM | HDMC: PUMPING POWER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,197.92 | 15,391.20 | 16,314.46 |
| Program: 20 - ** HDMC Treatment Plant ** Total: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,117.72 | 72,357.08 | 75,558.98 |
| Program: 42 - **RESERVE & OTHER FUNDING** | | | | | | | | | |
| 01-42-5-99-00100-AGM | EQUIP&TECH RES <from>/to | 0.00 | 0.00 | 82,278.05 | 0.00 | 91,113.01 | 0.00 | 104,000.00 | 104,000.00 |
| 01-42-5-99-00200-AGM | WELL/BOOSTER RES <from>/to | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 100,000.00 |
| 01-42-5-99-00310-FI | <NET REVENUE>/DEFICIT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Program: 42 - **RESERVE & OTHER FUNDING** Total: | | 0.00 | 0.00 | 132,278.05 | 0.00 | 141,113.01 | 0.00 | 204,000.00 | 204,000.00 |
| Program: 51 - ** Benefits Allocated ** | | | | | | | | | |
| 01-51-5-51-01211-FI | COMPENSATED LEAVE | 185,000.00 | 203,395.50 | 193,458.00 | 245,721.95 | 193,458.00 | 167,695.34 | 213,000.00 | 221,500.00 |
| 01-51-5-51-01216-FI | CAFETERIA PLAN:EXPENSE | 195,750.00 | 195,790.00 | 198,240.00 | 175,563.27 | 203,880.00 | 176,066.34 | 233,300.00 | 251,900.00 |
| 01-51-5-51-01220-FI | GROUP INSURANCE EXPENSE | 6,562.00 | 9,650.17 | 10,359.00 | 11,381.36 | 10,815.00 | 7,942.52 | 8,890.00 | 9,244.40 |
| 01-51-5-51-01225-FI | WORKERS COMPENSATION IN | 28,000.00 | 27,910.28 | 26,066.00 | 26,005.28 | 28,486.00 | 30,290.45 | 54,328.00 | 58,965.92 |
| 01-51-5-51-01230-FI | RETIREMENT: PERS Classic 2% | 149,304.00 | 139,705.80 | 149,964.39 | 131,376.15 | 166,565.50 | 121,356.51 | 147,550.00 | 176,511.00 |
| 01-51-5-51-01231-FI | RETIREMENT: PERS Tier 2 2%@ | 0.00 | 0.00 | 0.00 | 296.10 | 0.00 | 5,781.17 | 25,953.00 | 28,943.00 |
| 01-51-5-51-01232-FI | RETIREMENT - TEMP | 0.00 | 284.24 | 0.00 | 3,446.01 | 0.00 | 94.36 | 0.00 | 0.00 |
| 01-51-5-51-01233-FI | RETIREMENT - 457 CONTRIBUT | 0.00 | 0.00 | 0.00 | 264.00 | 0.00 | 843.50 | 5,850.00 | 5,850.00 |
| 01-51-5-51-01245-FI | ALLOWANCE AND ADJUSTMEN | 0.00 | -111,648.59 | 0.00 | -161,390.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-51-5-51-01305-FI | PAYROLL TAXES | 108,285.00 | 108,592.54 | 111,281.00 | 118,389.94 | 110,771.00 | 93,446.47 | 125,626.00 | 137,047.00 |
| 01-51-5-51-98000-FI | ALLOCATED EXPENSES | -679,933.00 | -577,861.35 | -696,138.40 | -556,979.83 | -713,975.50 | -497,723.66 | -814,497.00 | -889,961.32 |
| Program: 51 - ** Benefits Allocated ** Total: | | -7,032.00 | -4,181.41 | -6,770.01 | -5,926.57 | 0.00 | 105,793.00 | 0.00 | 0.00 |
| Program: 52 - ** Field Allocated ** | | | | | | | | | |
| 01-52-5-52-01240-D/P | UNIFORMS (FIELD) | 6,770.00 | 3,867.58 | 6,770.00 | 5,926.57 | 6,770.00 | 5,001.21 | 8,170.00 | 8,170.00 |

***Operating Budget**

For Fiscal: 2013-2014 Period Ending: 05/31/2014

| | | Defined Budgets | | | | | | | |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2011-2012 | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 | 2015-2016 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | PROP 14/15 | PROP 15/16 |
| 01-52-5-52-02206-D/P | SHOP EXPENSE - COMBINED | 11,222.00 | 12,514.97 | 28,198.00 | 34,009.19 | 16,024.00 | 13,528.97 | 14,998.74 | 15,598.69 |
| 01-52-5-52-02212-D/P | SMALL TOOLS EXPENSE - COM | 10,404.00 | 8,956.07 | 10,985.00 | 12,339.56 | 8,500.00 | 12,787.03 | 7,050.00 | 0.00 |
| 01-52-5-52-03205-D/P | TOOL / EQUIP REPAIR | 4,145.00 | 16,867.16 | 10,207.00 | 9,155.20 | 14,000.00 | 11,827.96 | 4,070.00 | 4,232.80 |
| 01-52-5-52-03905-D/P | BUILDING REPAIR/MAINT-SHO | 0.00 | 3,363.30 | 24,337.00 | 14,684.48 | 8,200.00 | 10,284.43 | 15,284.00 | 12,195.36 |
| 01-52-5-52-05005-D/P | FUEL-VEHICLES | 36,494.00 | 41,819.22 | 39,500.00 | 40,503.96 | 39,500.00 | 39,417.64 | 41,000.00 | 42,640.00 |
| 01-52-5-52-05010-D/P | AUTO EXPENSE - FIELD | 27,050.00 | 26,685.47 | 26,600.00 | 33,949.36 | 31,100.00 | 34,543.24 | 29,947.00 | 31,143.59 |
| 01-52-5-52-05015-FI | EQUIPMENT CLEARING ACCOU | -1,718.00 | -1,447.49 | 0.00 | -1,225.17 | 0.00 | -69.30 | 0.00 | 0.00 |
| 01-52-5-52-06305-ENG | COMMUNICATIONS | 10,305.00 | 14,385.18 | 15,000.00 | 16,575.47 | 15,000.00 | 18,541.02 | 18,094.15 | 19,337.92 |
| 01-52-5-52-07009-D/P | REGULATORY, PERMITS, ETC | 8,115.00 | 12,642.21 | 13,200.00 | 10,832.24 | 13,200.00 | 9,628.43 | 11,831.16 | 12,304.41 |
| 01-52-5-52-98000-FI | ALLOCATED EXPENSES | -39,463.00 | -102,889.31 | -178,462.00 | -19,506.62 | -152,294.00 | -124,314.52 | -150,445.05 | -145,622.77 |
| Program: 52 - ** Field Allocated ** Total: | | 73,324.00 | 36,764.36 | -3,665.00 | 157,244.24 | 0.00 | 31,176.11 | 0.00 | 0.00 |
| Program: 53 - ** Office Allocated ** | | | | | | | | | |
| 01-53-5-53-01405-AGM | TEMPORARY LABOR FEES | 22,870.00 | 44,555.29 | 90,015.90 | 118,176.57 | 21,983.50 | 17,775.08 | 12,047.20 | 2,500.00 |
| 01-53-5-53-02105-AGM | OFFICE SUPPLIES & EQUIPMEN | 66,870.00 | 79,057.11 | 44,864.96 | 38,179.54 | 47,218.59 | 38,749.20 | 50,690.56 | 49,390.18 |
| 01-53-5-53-02110-AGM | POSTAGE | 22,866.00 | 22,336.52 | 23,200.00 | 22,325.51 | 23,200.00 | 21,455.74 | 23,768.97 | 24,719.73 |
| 01-53-5-53-03906-AGM | BUILDING REPAIR/MAINT - OFF | 28,787.00 | 22,623.05 | 17,200.00 | 21,237.13 | 17,200.00 | 11,985.97 | 25,763.69 | 23,447.16 |
| 01-53-5-53-04015-AGM | COMPUTER SOFTWARE & SUP | 49,359.00 | 48,047.96 | 99,145.88 | 91,192.98 | 92,145.88 | 72,468.58 | 87,756.70 | 92,254.97 |
| 01-53-5-53-05010-AGM | AUTO EXPENSE - OFFICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,494.00 | 5,713.76 |
| 01-53-5-53-06205-AGM | TELEPHONE AND UTILITIES | 32,583.00 | 35,493.77 | 36,800.00 | 45,059.16 | 36,800.00 | 43,503.69 | 43,210.45 | 44,938.87 |
| 01-53-5-53-98000-FI | ALLOCATED EXPENSES | -197,266.00 | -252,613.70 | -311,227.37 | -336,170.89 | -238,547.97 | -181,200.62 | -248,731.57 | -242,964.67 |
| Program: 53 - ** Office Allocated ** Total: | | 26,069.00 | -500.00 | -0.63 | 0.00 | 0.00 | 24,737.64 | 0.00 | 0.00 |
| Expense Total: | | 3,791,163.00 | 3,566,183.98 | 4,461,959.03 | 3,762,556.01 | 4,450,021.57 | 3,161,951.46 | 4,983,576.46 | 5,219,374.97 |
| Report Surplus (Deficit): | | 923,477.00 | 1,657,213.67 | 244,890.53 | 1,692,667.14 | 381,791.99 | 1,253,381.19 | 173,888.26 | 57,773.26 |

PAYROLL BUDGET COMPARISON

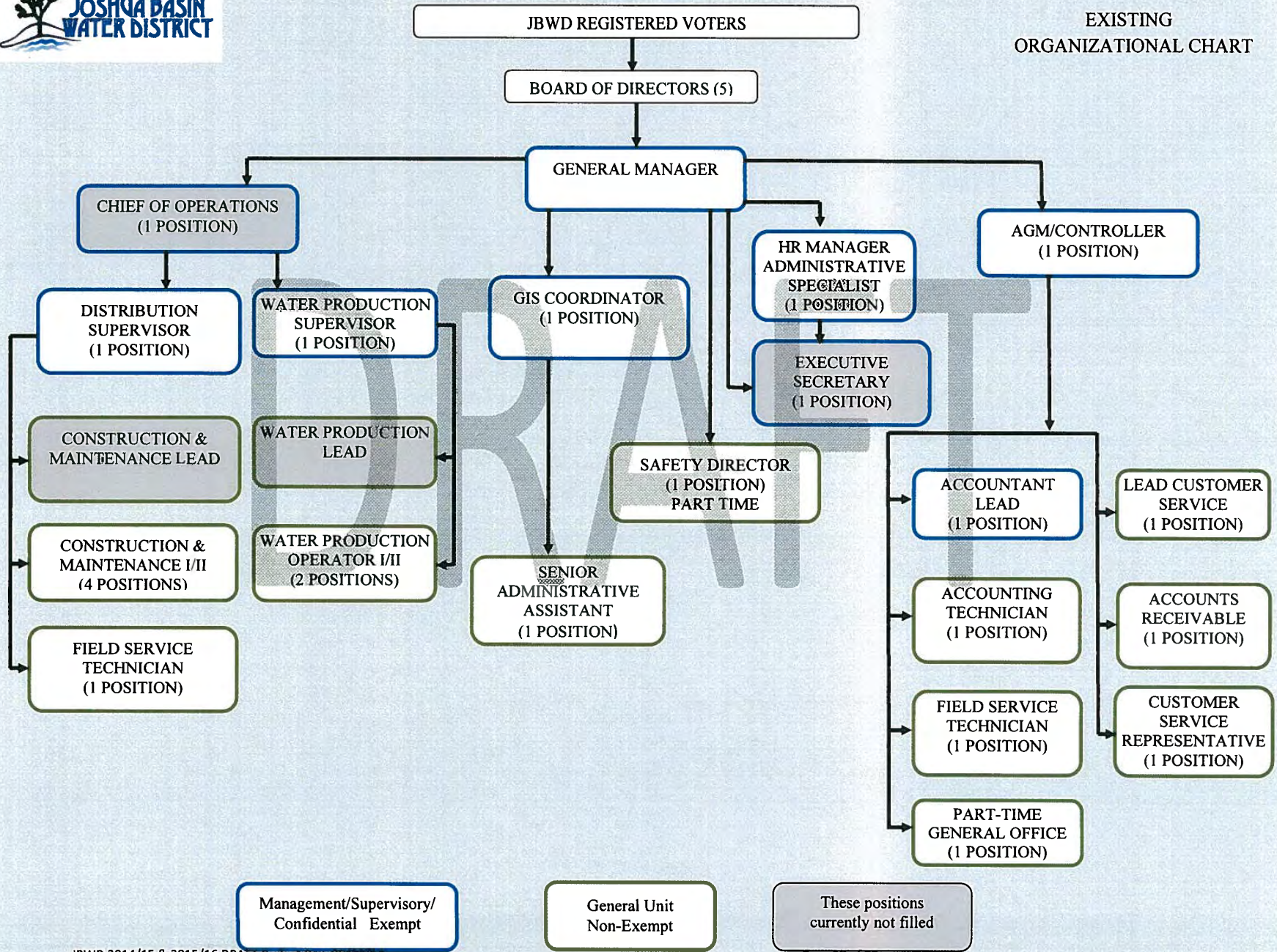
| 2013/2014 PAYROLL BUDGET | |
|--|---------------------|
| PRODUCTION (3 positions) | |
| Chief of Operations (Shared with Distribution) | <i>Unfunded</i> |
| Production Supervisor | |
| Production II (2) | |
| DISTRIBUTION (6 positions) | |
| Chief of Operations (Shared with Production) | <i>Unfunded</i> |
| Maintenance Supervisor | |
| Maintenance II (2) | |
| Maintenance I (2) | |
| CUSTOMER SERVICE (5 positions) | |
| HR/Administrative Services | |
| Customer Service / Cashier (2) | |
| Field Service Tech (2) | |
| ENGINEERING (2 Positions) | |
| GIS Coordinator | |
| Senior Administrative Assistant | |
| ADMINISTRATION (2.5 Positions) | |
| General Manager | |
| Executive Secretary | |
| Safety Officer - Part Time | |
| FINANCE (4.5 Positions) | |
| Assistant G.M. / Controller | |
| Accountant | |
| Accounting Technician | |
| Accounts Receivable | |
| General Office - Part Time | |
| PERSONNEL (0 Positions) | |
| DIRECTORS (5 Positions) | |
| Director | |
| Director | |
| Director | |
| Director | |
| Director | |
| TOTAL PAYROLL (28) | \$ 1,523,163 |
| WITHOUT EXEC. SEC. FOR COMPARISON | \$ 1,454,601 |

| 2014/2015 PAYROLL BUDGET | |
|--|-------------------------|
| PRODUCTION (3.5 positions) | |
| In Lieu of Chief of Operations (split w/ Distrib.) | <i>1/4 Year Funding</i> |
| Production Supervisor | |
| Production II (2) | |
| DISTRIBUTION (6.5 positions) | |
| In Lieu of Chief of Operations (split w/ Prod.) | <i>1/4 Year Funding</i> |
| Maintenance Supervisor | |
| Maintenance II (2) | |
| Maintenance I (2) | |
| CUSTOMER SERVICE (4 positions) | |
| Customer Service / Cashier (2) | |
| Field Service Tech (2) | |
| ENGINEERING (2 Positions) | |
| GIS Coordinator | |
| Senior Administrative Assistant | |
| ADMINISTRATION (3.5 Positions) | |
| General Manager | |
| Executive Secretary | <i>Unfunded</i> |
| Safety Officer - Part Time | |
| Secretary | <i>1/2 Year Funding</i> |
| FINANCE (4.5 Positions) | |
| Assistant G.M. / Controller | |
| Accountant | |
| Accounting Technician | |
| Accounts Receivable | |
| General Office - Part Time | |
| PERSONNEL (1 Position) | |
| Human Resources Manager/Administrative Specialist | |
| DIRECTORS (5 Positions) | |
| Director | |
| Director | |
| Director | |
| Director | |
| Director | |
| TOTAL PAYROLL (30) | \$ 1,530,812 |
| LESS RE-FILLED POSITIONS | \$ 1,453,114 |

| 2015/2016 PAYROLL BUDGET | |
|---|---------------------|
| PRODUCTION (3.5 positions) | |
| Chief of Operations (Shared with Distribution) | |
| Production Supervisor | |
| Production II (2) | |
| DISTRIBUTION (6.5 positions) | |
| Chief of Operations (Shared with Production) | |
| Maintenance Supervisor | |
| Maintenance II (2) | |
| Maintenance I (2) | |
| CUSTOMER SERVICE (4 positions) | |
| Customer Service / Cashier (2) | |
| Field Service Tech (2) | |
| ENGINEERING (2 Positions) | |
| GIS Coordinator | |
| Senior Administrative Assistant | |
| ADMINISTRATION (3.5 Positions) | |
| General Manager | |
| Executive Secretary | <i>Unfunded</i> |
| Safety Officer - Part Time | |
| Secretary | |
| FINANCE (4.5 Positions) | |
| Assistant G.M. / Controller | |
| Accountant | |
| Accounting Technician | |
| Accounts Receivable | |
| General Office - Part Time | |
| PERSONNEL (1 Position) | |
| Human Resources Manager/Administrative Specialist | |
| DIRECTORS (5 Positions) | |
| Director | |
| Director | |
| Director | |
| Director | |
| Director | |
| TOTAL PAYROLL (30) | \$ 1,686,525 |
| LESS RE-FILLED POSITIONS | \$ 1,531,129 |



EXISTING ORGANIZATIONAL CHART

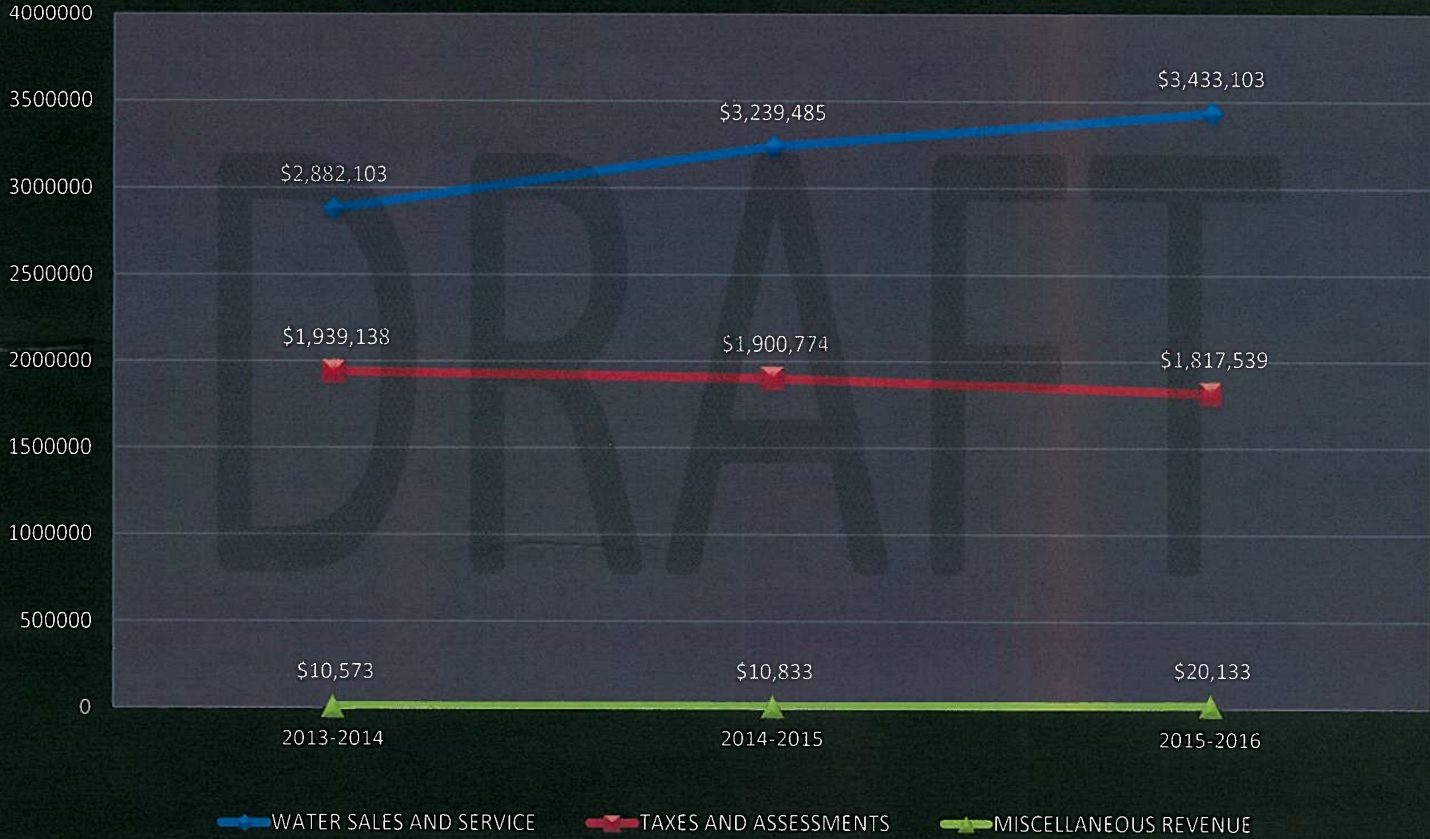


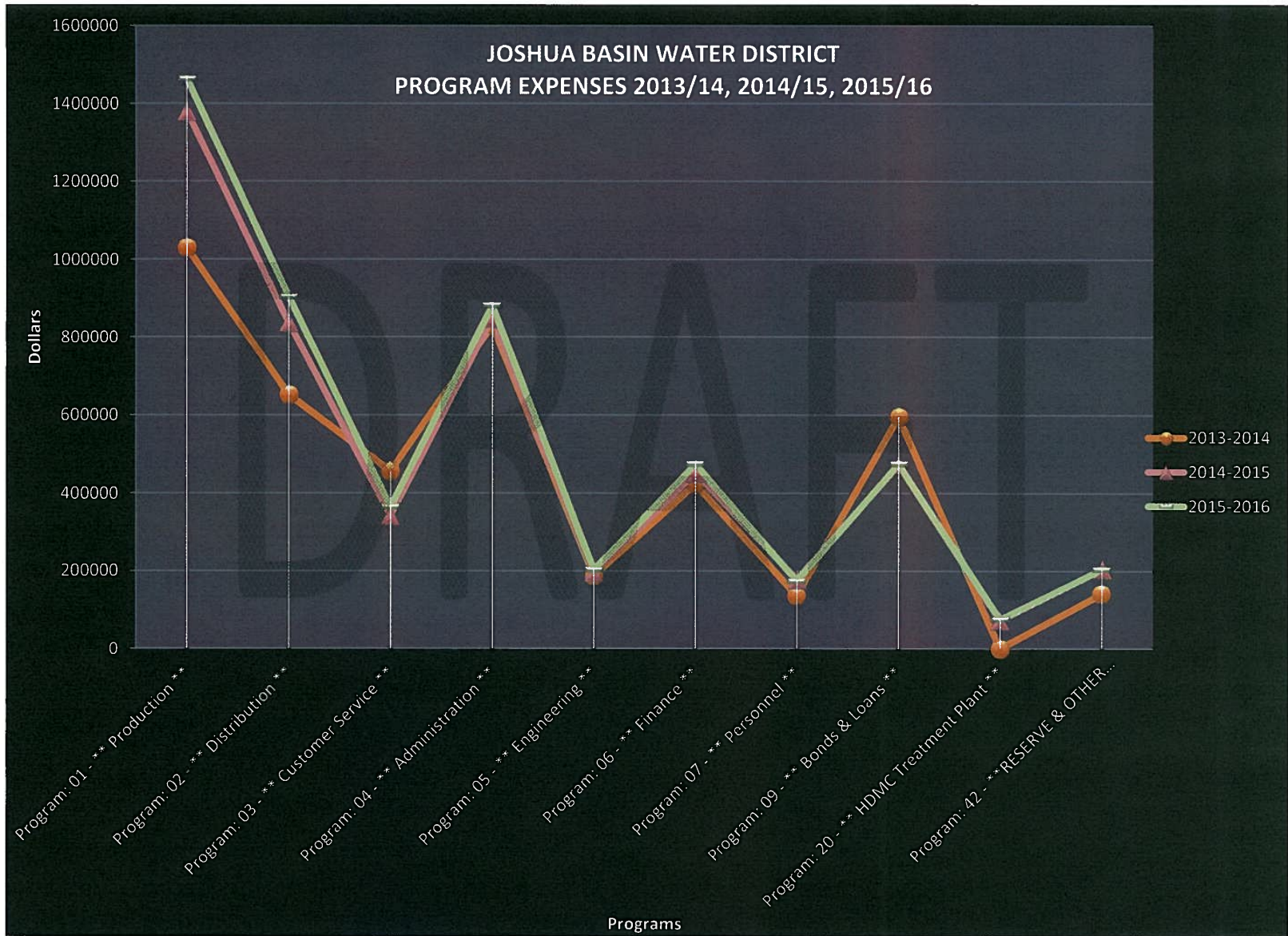
Management/Supervisory/
Confidential Exempt

General Unit
Non-Exempt

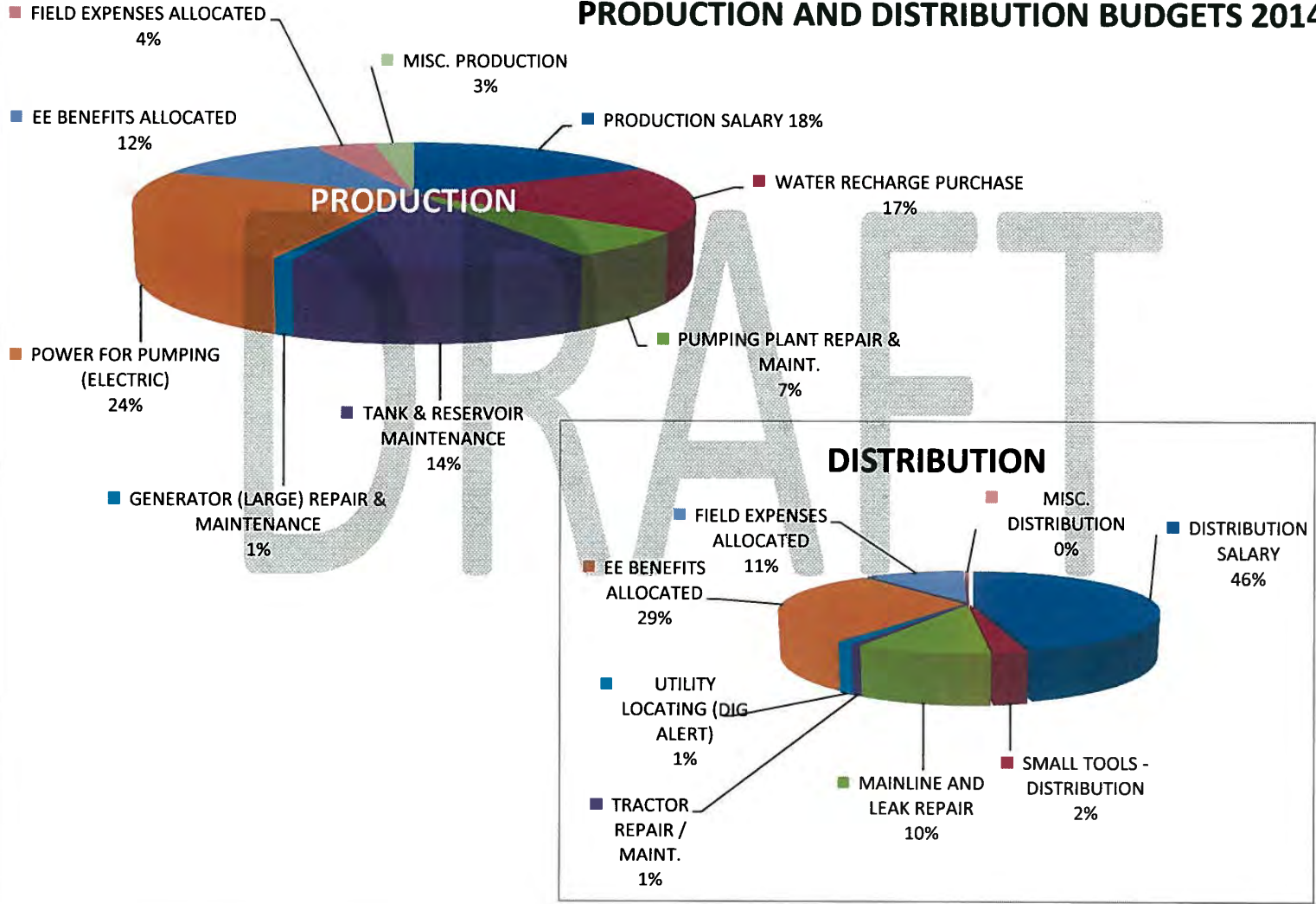
These positions
currently not filled

JOSHUA BASIN WATER DISTRICT REVENUE BUDGET 2013/14, 2014/15, 2015/2016

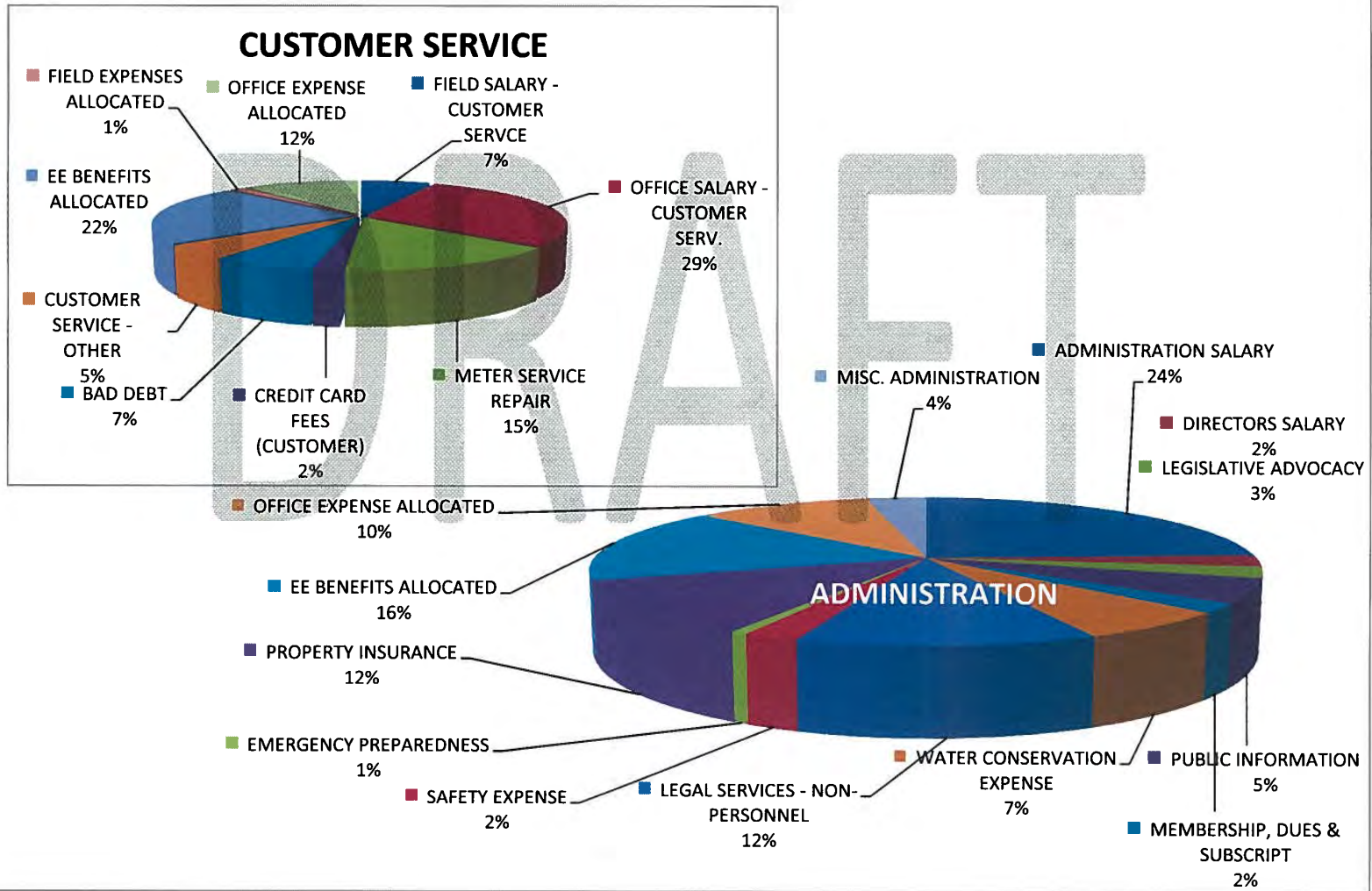




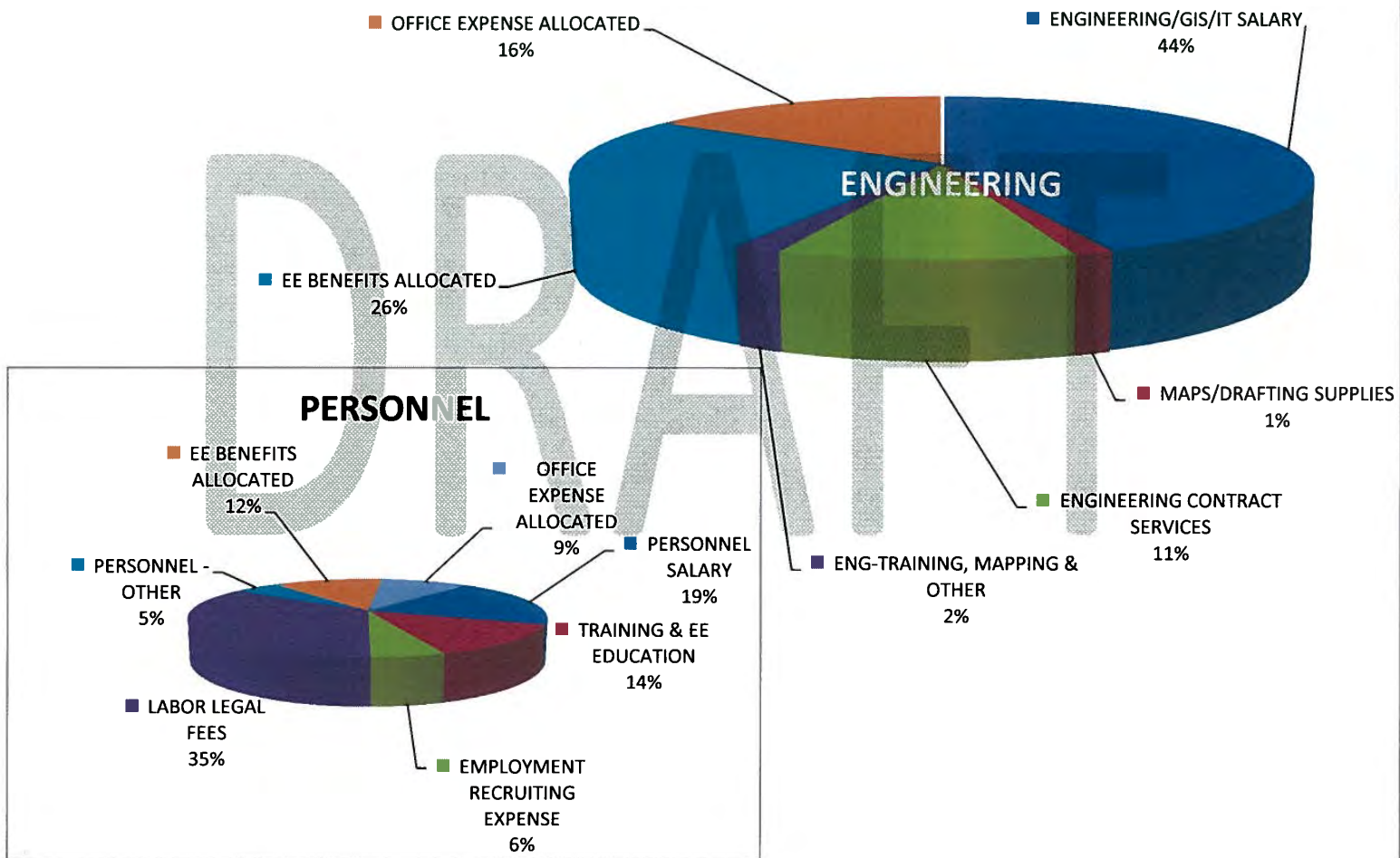
JOSHUA BASIN WATER DISTRICT PRODUCTION AND DISTRIBUTION BUDGETS 2014/15



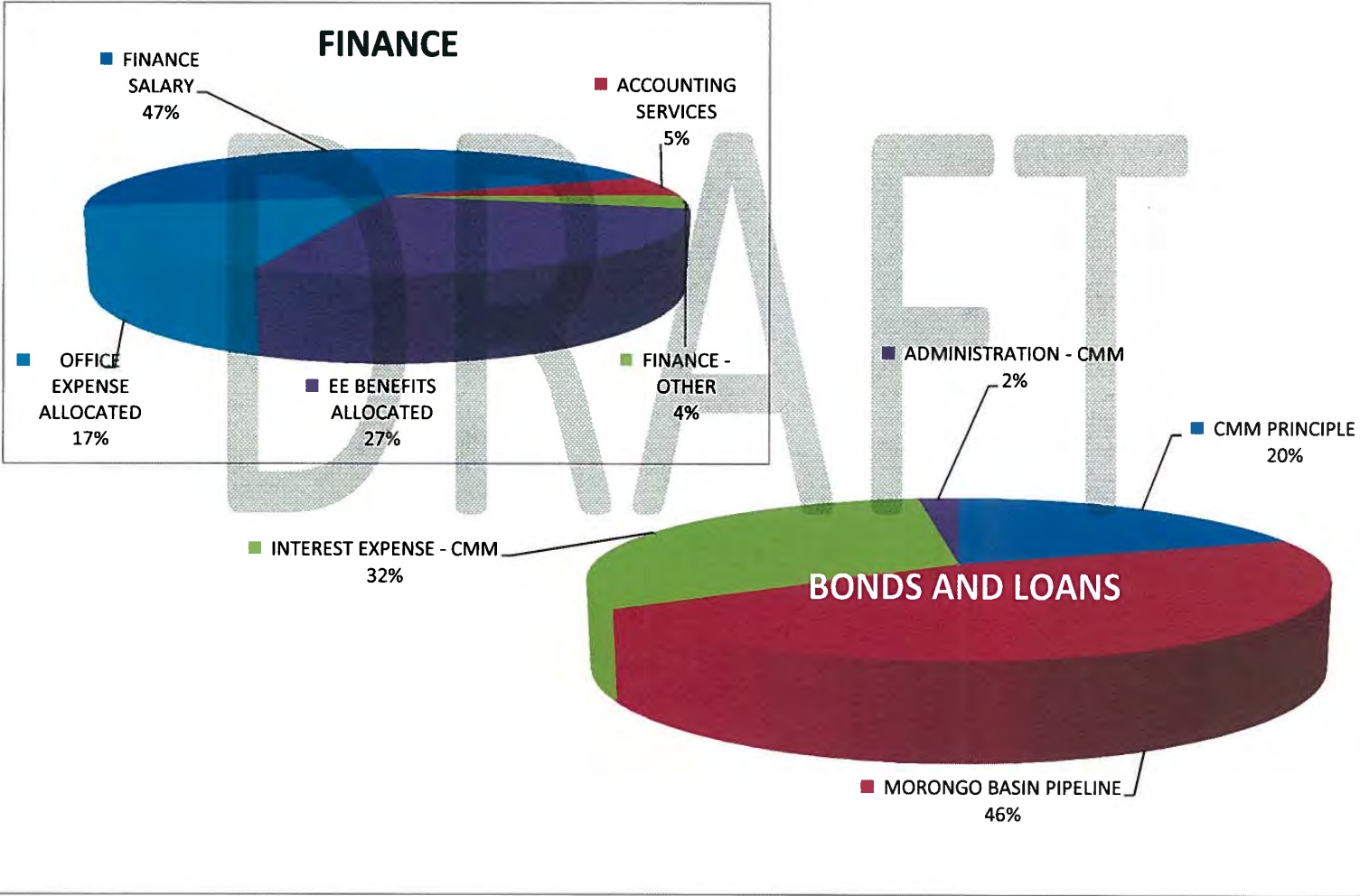
JOSHUA BASIN WATER DISTRICT CUSTOMER SERVICE AND ADMINISTRATION BUDGETS 2014/15



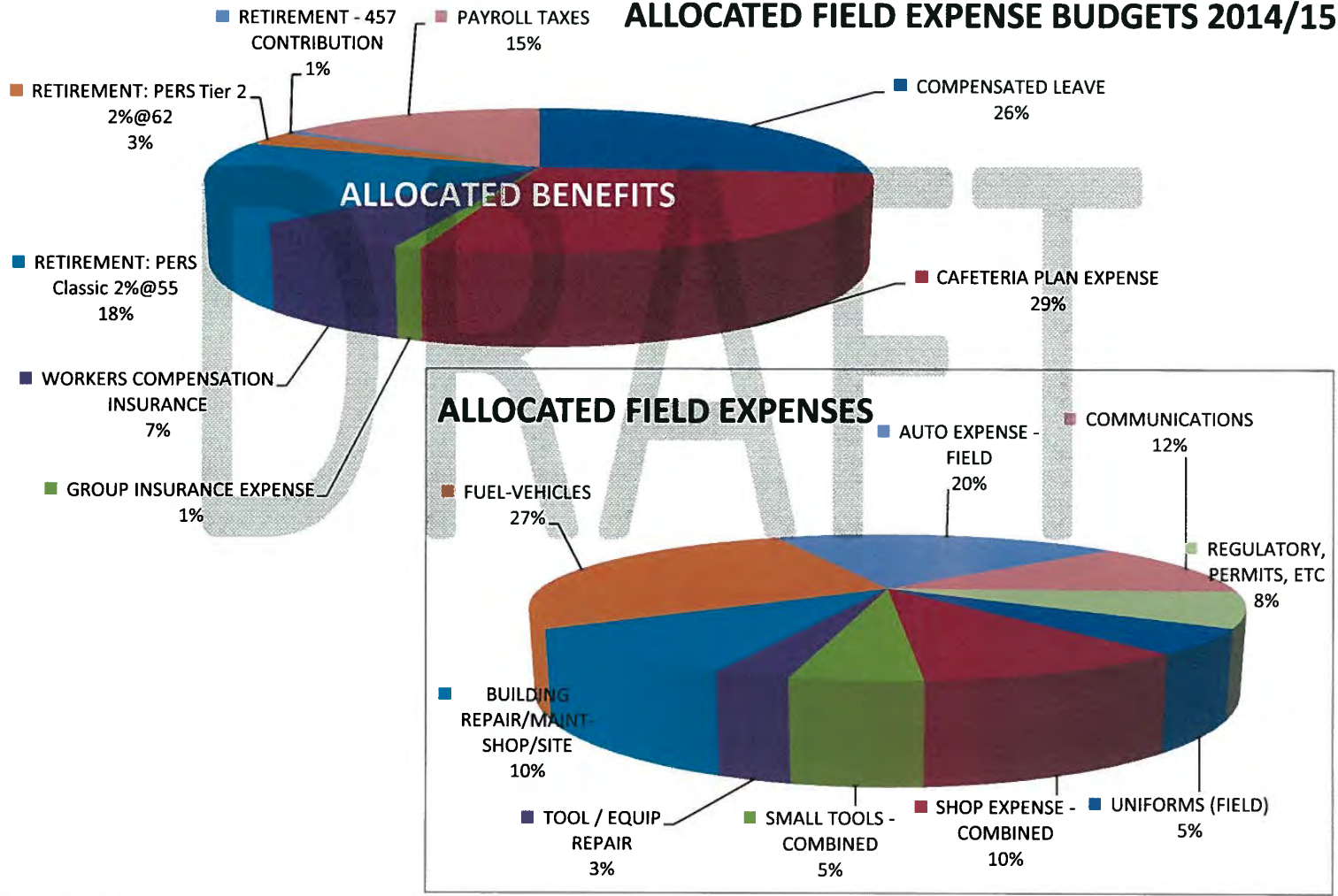
JOSHUA BASIN WATER DISTRICT ENGINEERING AND PERSONNEL BUDGETS 2014/15



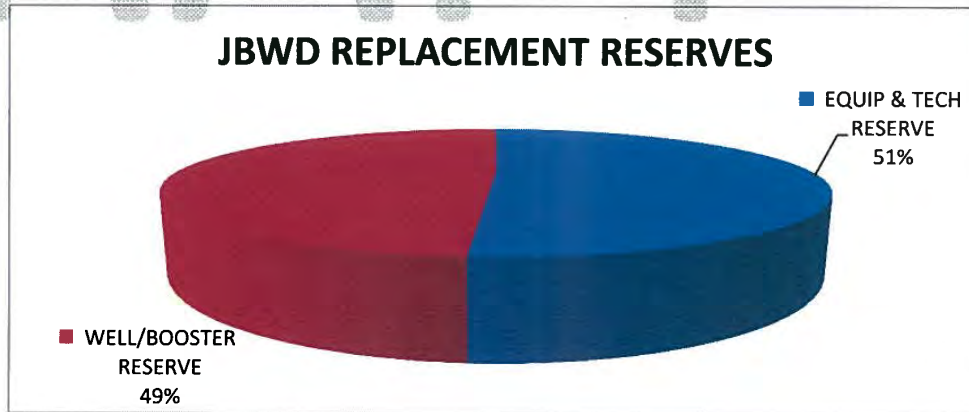
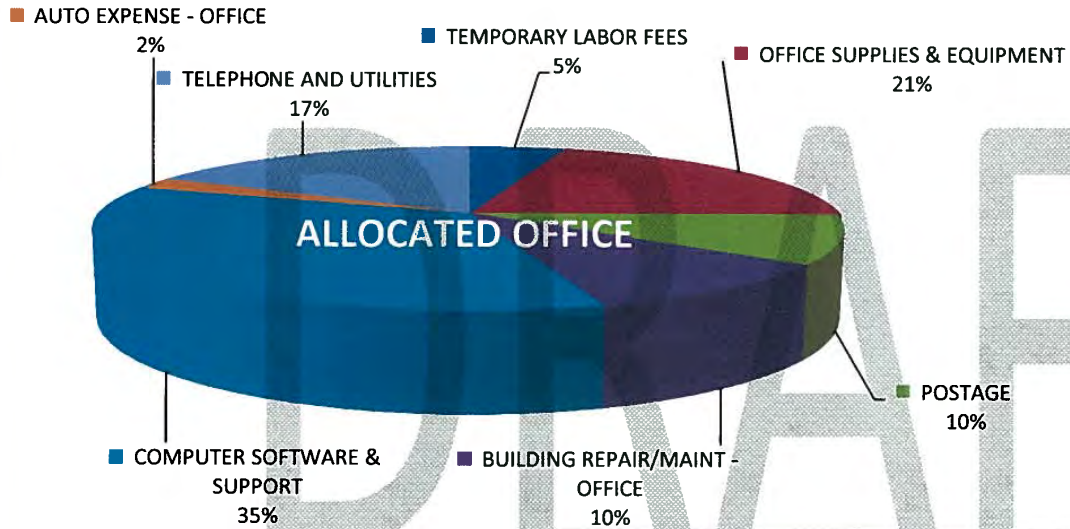
JOSHUA BASIN WATER DISTRICT FINANCE AND BOND/LOAN BUDGETS 2014/15



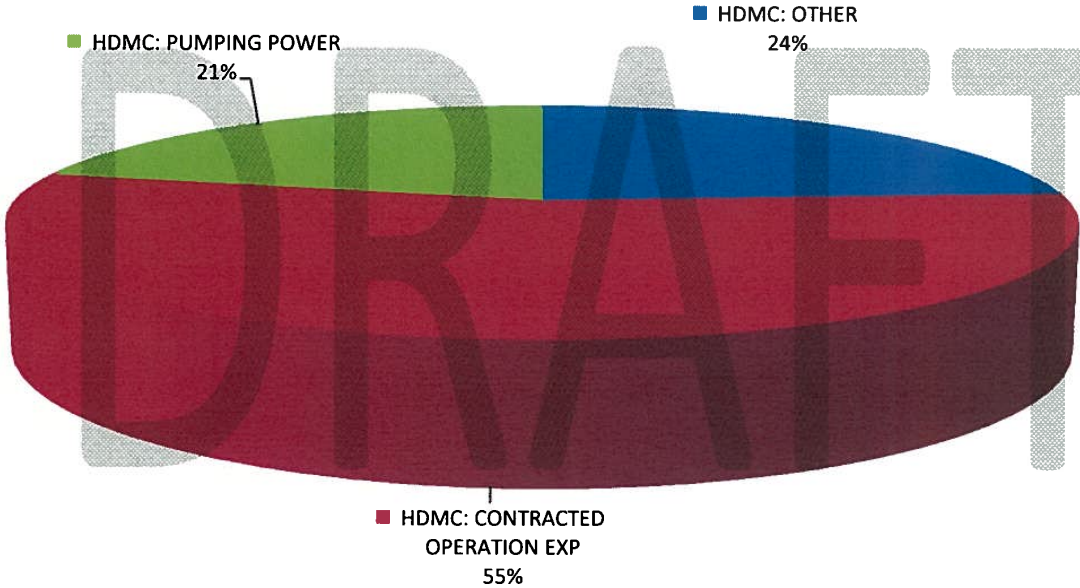
JOSHUA BASIN WATER DISTRICT ALLOCATED BENEFITS AND ALLOCATED FIELD EXPENSE BUDGETS 2014/15



JOSHUA BASIN WATER DISTRICT ALLOCATED OFFICE EXPENSE AND JBWD REPLACEMENT RESERVES BUDGETS 2014/15



**JOSHUA BASIN WATER DISTRICT
HDMC WASTEWATER PLANT MAINTENANCE BUDGET 2014/15**



EXPENSES ARE OFFSET BY REIMBURSEMENT INCLUDING OVERHEAD.

Joshua Basin Water District

Capital Budget

| ACCOUNT # | STRATEGIC PLAN # | PROJECT | DESCRIPTION | 2014-2015 PROP 14/15 | SURPLUS <DEFICIT> | 2015-2016 PROP 15/16 | SURPLUS <DEFICIT> |
|---|------------------|--|--|----------------------|-------------------|----------------------|-------------------|
| CAPITAL REVENUE | | | | | | | |
| Revenue | | | | | | | |
| Program: 41 - **CAPITAL REVENUE** | | | | | | | |
| | | GRANTS & LOANS | | | | | |
| | | | TOTAL CAPITAL REVENUE | 3,210,000.00 | 3,210,000.00 | 0.00 | 0.00 |
| Expense | | | | | | | |
| Program: 42 - **RESERVE & OTHER FUNDING** | | | | | | | |
| | | EQUIPMENT & TECHNOLOGY RESERVE FUNDING | | 104,000.00 | | 104,000.00 | |
| | | WELL/BOOSTER RESERVE FUNDING | | 100,000.00 | | 100,000.00 | |
| | | EQUIPMENT & TECHNOLOGY RESERVE DRAWDOWN | | 29,550.00 | | 0.00 | |
| | | NET OPERATING REVENUE / LOSS | | 173,888.26 | | 57,773.26 | |
| | | UNRESTRICTED RESERVE DRAWDOWN | | 0.00 | | 0.00 | |
| FUNDING FROM OPERATING BUDGET/RESERVES | | | | 407,438.26 | 3,617,438.26 | 261,773.26 | 261,773.26 |
| AVAILABLE FUNDING | | | | 3,617,438.26 | | 261,773.26 | |
| RESERVE FUNDED PROJECTS / PURCHASES | | | | | | | |
| 01-73-7-70-71300-RL | | CP#A: WELL 14 REHAB | Tear down, evaluate, and rebuild the well motor and pump equipment to improve the efficiency of the well; A video of the column before and after the cleaning process will be provided; no "down-hole" work performed on this well since 1981. | 80,000.00 | 3,537,438.26 | 0.00 | 261,773.26 |
| <i>RESTRICT REVENUE FOR SPECIFIC USE</i> | | | | 20,000.00 | 3,517,438.26 | 100,000.00 | 161,773.26 |
| 01-71-7-70-76001-AGM | 5.5.2 | CP#039: INCODE VERSION X | Upgrade to Incode Version X for better data search capability and features. | 45,000.00 | 3,472,438.26 | 0.00 | 161,773.26 |
| 01-73-7-70-72004-D/P | | CP#L: 3 TRUCKS | Replace 2 vehicles in year 1; 1 vehicle in year 2 | 60,000.00 | 3,412,438.26 | 30,000.00 | 131,773.26 |
| 01-73-7-70-75002-ENG | | CP#N: 36" FORMAT PRINTER/SCANNER MFP | Replace old equipment used for printing large scale maps. | 12,000.00 | 3,400,438.26 | 0.00 | 131,773.26 |
| 01-73-7-70-72300-JC | | CP#J: DITCHWITCH TRENCHER W/TRAILER (PR 3) | Used to trench new and replacement services and a variety of other tasks. | 0.00 | 3,400,438.26 | 55,000.00 | 76,773.26 |
| 01-73-7-70-72301-JC | | CP#K: MOLE/BORING MACHINE (PR 3) | Used to bore under streets. | 0.00 | 3,400,438.26 | 8,000.00 | 68,773.26 |
| MISC. NON-CAPITAL PURCHASES | | | | 16,550.00 | 3,383,888.26 | 0.00 | 68,773.26 |
| <i>RESTRICT REVENUE FOR SPECIFIC USE</i> | | | | 0.00 | 3,383,888.26 | 11,000.00 | 57,773.26 |
| RESERVE FUNDED CAPITAL PROJECTS / NON-CAPITAL PURCHASES & RESTRICTIONS | | | | 233,550.00 | | 204,000.00 | |

Joshua Basin Water District

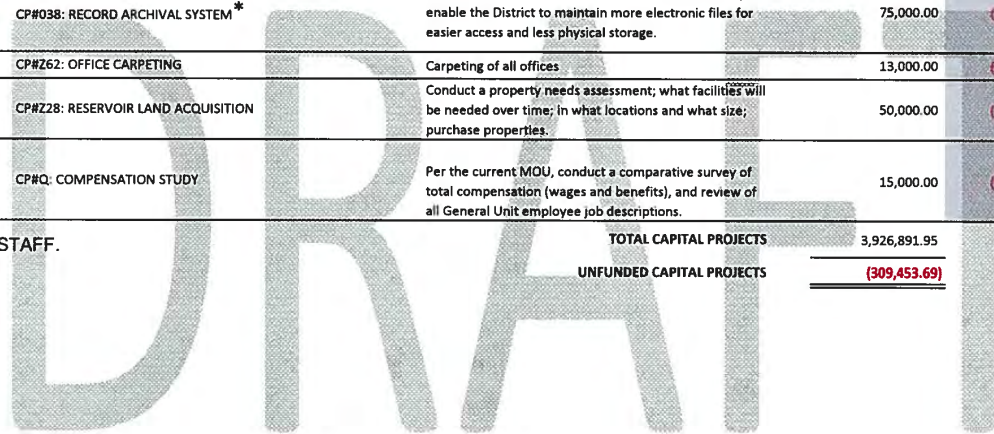
Capital Budget

| ACCOUNT # | STRATEGIC PLAN # | PROJECT | DESCRIPTION | 2014-2015 PROP 14/15 | SURPLUS <DEFICIT> | 2015-2016 PROP 15/16 | SURPLUS <DEFICIT> |
|--|-----------------------|---|--|----------------------|-------------------|----------------------|---------------------|
| CAPITAL PROJECTS | | | | | | | |
| <i>Priority 1</i> | | | | | | | |
| 01-71-7-70-72005-JC | 3.6.1 | CP#817: 15K' MAIN/75K' MAIN REPLACE | Develop design for replacement of approximately 75K' of aging pipeline. Design is completed for 15K' of pipeline replacement. | 0.00 | 3,383,888.26 | 0.00 | 57,773.26 |
| 01-71-7-70-71000-RL | 3.6.3 | CP#022: CHLORINE ANALYZERS | Install analyzers to monitor chlorine residual at remote sites. | 36,000.00 | 3,347,888.26 | 24,000.00 | 33,773.26 |
| 01-71-7-70-71006-RL | 3.3.1 | CP#019: HZONE TANK | New tank required to meet state water storage requirement for emergency capacity demand. Cost to be reimbursed from future capacity fees in the H-zone. | 300,000.00 | 3,047,888.26 | 300,000.00 | (266,226.74) |
| 01-71-7-70-74500-GM | 1.1.1 | CP#108: RECHARGE POND | Grant funded Recharge pond construction. | 2,553,976.05 | 493,912.21 | 0.00 | (266,226.74) |
| 01-71-7-70-76000-AGM | 2.2.3 | CP#D: UPDATE DISTRICT FEES | Carry out study to identify needed and fair fees. | 15,000.00 | 478,912.21 | 0.00 | (266,226.74) |
| 01-73-7-70-71002-RL | | CP#B: PRESS RELIEF-WLS10,14,15 | To protect the distribution system from pressure spikes, which will reduce mainline damage. | 45,000.00 | 439,912.21 | 0.00 | (266,226.74) |
| 01-73-7-70-71007-RL | | CP#R: 10 PLC'S TO RASCALS | Replace obsolete and unavailable SCADA equipment and upgrade the equipment to current standards. | 56,065.90 | 377,846.31 | 56,065.90 | (322,292.64) |
| 01-71-7-70-71001-RL | | CP#013: C2B TANK DRAIN/OVERFLOW | Second phase of the altitude valve installation project; to remedy the very poor drainage area/erosion on the east side of the tank. | 0.00 | 377,846.31 | 100,000.00 | (422,292.64) |
| 01-73-7-70-71009-RL | | CP#S: A-1 ROAD | To lessen costly damage to vehicles and decrease unsafe driving conditions. | 70,000.00 | 307,846.31 | 0.00 | (422,292.64) |
| 01-71-7-70-74007-GM | 1.3.3 | CP#Z65: GROUNDWATER MANAGEMENT PLAN | Update AB3030 ground water management plan. | 50,000.00 | 257,846.31 | 0.00 | (422,292.64) |
| 01-73-7-70-75000-GM | | CP#G: WATER MASTER PLAN UPDATE | Update 2002 Plan | 77,000.00 | 180,846.31 | 0.00 | (422,292.64) |
| 01-73-7-70-74008-GM | | CP#O: URBAN WATER MANAGEMENT PLAN | 5 year update to Plan | 0.00 | 180,846.31 | 64,000.00 | (486,292.64) |
| 01-73-7-70-75001-GM | | CP#H: CAPITAL IMPROVE: PLAN | Create Plan | 0.00 | 180,846.31 | 50,000.00 | (536,292.64) |
| <i>Priority 2</i> | | | | | | | |
| FUNDING FROM WELL & BOOSTER RESERVE FOR PROJECT CP#M:ELECTRICAL WIRING... | | | | (20,000.00) | 200,846.31 | 0.00 | (536,292.64) |
| 01-73-7-70-71005-RL | | CP#M: ELECTRICAL WIRING DIAGRAMS @ WELL & BOOSTER | These facilities require electrical control system diagrams for safe and less costly maintenance and repairs; "as-built" diagrams were not provided after construction. | 65,000.00 | 135,846.31 | 100,000.00 | (636,292.64) |
| 01-73-7-70-71003-RL | | CP#C: CHROMIUM STUDY | To evaluate the source of CR6 in the district wells via Spinner Logs and Depth Dependent Sampling to identify which zones within the well columns contribute the CR6 and the potential for mitigation. | 100,000.00 | 35,846.31 | 0.00 | (636,292.64) |
| 01-71-7-70-74006-GM | 3.5.3 | CP#040: SPACE NEEDS ASSESSMENT FOR OFFICE | Conduct a facilities plan and assessment to identify space needs, estimated costs, etc. for a new or upgraded office building and Emergency Operations Center. | 25,800.00 | 10,046.31 | 0.00 | (636,292.64) |
| 01-73-7-70-74003-GM | | CP#F: MOBILE MINI | Purchase storage | 8,500.00 | 1,546.31 | 0.00 | (636,292.64) |
| 01-71-7-70-73000-AGM | 3.5.2 | CP#036: PARCEL FILING SYSTEM | Parcel files have expanded past our current storage area and cant' be locked. This will allow us to store, secure and access our current files and any new files for the foreseeable future. | 30,000.00 | (28,453.69) | 0.00 | (636,292.64) |
| 01-73-7-70-72000-JC | | CP#I: VACUUM MOUNT VLV EX (PR 1) | Used for exercising the in-line valves throughout our distribution system. | 23,000.00 | (51,453.69) | 0.00 | (636,292.64) |

Joshua Basin Water District

Capital Budget

| ACCOUNT # | STRATEGIC PLAN # | PROJECT | DESCRIPTION | 2014-2015 PROP 14/15 | SURPLUS <DEFICIT> | 2015-2016 PROP 15/16 | SURPLUS <DEFICIT> |
|--------------------------------------|-----------------------|------------------------------------|--|----------------------------------|---------------------|----------------------|-------------------|
| 01-72-7-70-71007-RL | | CP#Z60: WATER UTILITY TRAILER | Multi-purpose use including potable water source and daily workload applications (i.e. chlorination during mainline shutdown/repairs, wash down of streets after mainline repairs) | 5,000.00 | (56,453.69) | 0.00 | (636,292.64) |
| 01-73-7-70-74002-GM | | CP#E: PAVE OFFICE PARKING LOT | | 30,000.00 | (86,453.69) | 0.00 | (636,292.64) |
| 01-72-7-70-72007-IC | | CP#005: HAULING STATION | Install card-operated bulk water hauling station at Sunfair/Hwy 62 for delivery of all water to non-metered properties (haulers, construction, etc.) | 0.00 | (86,453.69) | 20,000.00 | (656,292.64) |
| <i>Priority 3</i> | | | | | | | |
| 01-71-7-70-75003-ENG | 5.5.1 | CP#S: TECHNOLOGY MASTER PLAN* | *NOT RECOMMENDED BY STAFF Develop Strategic Plan. | 55,000.00 | (141,453.69) | 0.00 | (656,292.64) |
| 01-73-7-70-74009-GM | | CP#P: ORGANIZATIONAL STUDY | | 15,000.00 | (156,453.69) | 0.00 | (656,292.64) |
| 01-71-7-70-74001-AGM | 5.5.3 | CP#038: RECORD ARCHIVAL SYSTEM* | *NOT RECOMMENDED BY STAFF This will eventually enable the District to maintain more electronic files for easier access and less physical storage. | 75,000.00 | (231,453.69) | 0.00 | (656,292.64) |
| 01-71-7-70-74000-AGM | 3.5.5 | CP#Z62: OFFICE CARPETING | Carpeting of all offices | 13,000.00 | (244,453.69) | 0.00 | (656,292.64) |
| 01-71-7-70-74004-GM | 3.5.4 | CP#Z28: RESERVOIR LAND ACQUISITION | Conduct a property needs assessment; what facilities will be needed over time; in what locations and what size; purchase properties. | 50,000.00 | (294,453.69) | 0.00 | (656,292.64) |
| 01-73-7-70-77000-HR | | CP#Q: COMPENSATION STUDY | Per the current MOU, conduct a comparative survey of total compensation (wages and benefits), and review of all General Unit employee job descriptions. | 15,000.00 | (309,453.69) | 0.00 | (656,292.64) |
| * NOT RECOMMENDED BY STAFF. | | | | TOTAL CAPITAL PROJECTS | 3,926,891.95 | 918,065.90 | |
| | | | | UNFUNDED CAPITAL PROJECTS | (309,453.69) | (656,292.64) | |



JOSHUA BASIN WATER DISTRICT
RATE and FEE SCHEDULE
 Supporting 14/15 Budget Calculations

Basic Fee

| Meter Size | Flow (G.P.M.) | Monthly rate |
|------------|---------------|--------------|
| ¾" & 1" | 30 - 50 | \$ 24.31 |
| 1 1/2" | 100 | \$ 81.03 |
| 2" | 160 | \$ 129.65 |
| 3" | 300 | \$243.09 |

Private Fire Protection

| Device Size | Monthly Rate |
|-------------|--------------|
| 2" | \$13.50 |
| 3" | \$27.02 |
| 4" | \$54.04 |
| 6" | \$81.06 |
| 8" | \$121.57 |

Monthly Water Flow Charges

¾" AND 1" METERS

| Consumption Amount | Rate per unit |
|--------------------|---------------|
| 0 – 5 units | \$2.30 |
| 5.01 – 10 units | \$2.60 |
| 10.01 – 20 units | \$2.90 |
| 20.01 + units | \$3.20 |

1-1/2", 2" AND 3" METERS

| Consumption Amount | Rate per unit |
|--------------------|---------------|
| All Usage | \$2.71 |

1 unit = one hundred cubic feet = 748 gallons

Miscellaneous Charges

| | |
|--|--|
| 48-Hour Tag Fee | \$ 10.00 |
| Backflow/Cross Connection Devices | \$25.00 per year |
| Broken Lock Fee | \$ 5.00 |
| Cancellation of New Meter Installation After Application Process and Payment of Fees | \$50.00 |
| Customer-Requested Meter Testing | Free once every 5 years ¾" or 1" - \$40.00 1-1/2" - \$75.00 Larger – cost + 15% |
| Delinquent Account Service Charge | 1.5%/ month plus a one-time 10% penalty |
| Delinquent Account Unlock Charge | \$ 25.00 |
| Document Charge – photocopies computer printout | \$ 0.25/page \$1.00/page with \$2.00 minimum |
| Fire Flow Test/Hydrant Testing | \$ 55.00 |
| Guarantee Deposit – Temporary Service | \$250.00 |

| | |
|---|---|
| Guarantee Deposit- Regular Service | \$100.00 unless waived with good credit |
| Meter Exchange | Actual cost |
| Meter Reinstallation Charge | \$ 40.00 |
| New Account Deposit | \$100.00 |
| Permit to Supply Water for Domestic Irrigation to Adjoining Same Ownership Parcel | ¾" meter - \$30.000 per year 1" meter - \$501.00 per year |
| Plan Check, Processing and Inspection Fees | Actual cost of services plus 15% for administration |
| Refund Agreement Processing Fee | Initial preparation - \$25.00 plus \$25.00 for each separate parcel covered. Annual processing costs - \$5.00 for each collection made |
| Remote Meter Front Footage Payment Plan | \$17.00 per month, per \$1,000.00 or portion of the deferred fee |
| Remote Meter Front Footage Payment Plan Carrying Fee | 5% of unpaid balance annually |
| Returned Check Charge | \$ 20.00 |
| Sale of Water to Other Water Agencies | \$9.53 per unit (100 cubic feet) Plus direct labor, material and equipment costs |
| Standard Front Footage Fee (mainline or wastewater) | Most recently-calculated front footage reimbursement (e.g. 2008 H Zone, \$37 per foot) as approved by Board of Directors |
| Standby (Water Availability) Fees (billed through property taxes) | See attached schedule |
| Temporary (Construction) Meter Minimum Charge and Quantity Rates | 50% surcharge on Basic Fee and Flow charges |
| Temporary Service Installation Charge | \$30.00 |
| Turn on Charge | \$ 15.00 |
| Variance Application Processing Fee | \$25.00 |

Meter Installation and Capacity Charges

Each meter installation with require payment of either tract or non-tract installation charge, depending on location, plus the corresponding capacity charges.

| Meter Size | Tract Installation | Non-Tract Installation | Water Capacity Charge | Wastewater Capacity Charge |
|------------|--------------------|------------------------|-----------------------|----------------------------|
| ¾" Meter | \$ 526.00 | \$1,518.00 | \$3,558.00 | \$5,418 per EDU |
| 1" Meter | \$ 594.00 | \$1,603.00 | \$5,928.00 | \$5,418 per EDU |
| 1 ½" Meter | Cost + 15% | \$ 1,525.00 | \$11,855.00 | \$5,418 per EDU |
| 2" Meter | Cost + 15% | Cost + 15% | \$18,970.00 | \$5,418 per EDU |
| 3" Meter | Cost + 15% | Cost + 15% | \$35,570.00 | \$5,418 per EDU |

Standby Rate Table Attached

JOSHUA BASIN WATER DISTRICT
RATE and FEE SCHEDULE
 Supporting 15/16 Budget Calculations

Basic Fee

| Meter Size | Flow (G.P.M.) | Monthly rate |
|------------|---------------|--------------|
| 3/4" & 1" | 30 - 50 | \$ 24.80 |
| 1 1/2" | 100 | \$ 82.67 |
| 2" | 160 | \$ 132.27 |
| 3" | 300 | \$248.01 |

Private Fire Protection

| Device Size | Monthly Rate |
|-------------|--------------|
| 2" | \$11.58 |
| 3" | \$23.15 |
| 4" | \$46.29 |
| 6" | \$69.45 |
| 8" | \$104.60 |

Monthly Water Flow Charges

3/4" AND 1" METERS

| Consumption Amount | Rate per unit |
|--------------------|---------------|
| 0 – 5 units | \$2.50 |
| 5.01 – 10 units | \$2.90 |
| 10.01 – 20 units | \$3.30 |
| 20.01 + units | \$3.70 |

1-1/2", 2" AND 3" METERS

| Consumption Amount | Rate per unit |
|--------------------|---------------|
| All Usage | \$3.07 |

1 unit = one hundred cubic feet = 748 gallons

Miscellaneous Charges

| | |
|--|--|
| 48-Hour Tag Fee | \$ 10.00 |
| Backflow/Cross Connection Devices | \$25.00 per year |
| Broken Lock Fee | \$ 5.00 |
| Cancellation of New Meter Installation After Application Process and Payment of Fees | \$50.00 |
| Customer-Requested Meter Testing | Free once every 5 years 3/4" or 1" - \$40.00 1-1/2" - \$75.00 Larger – cost + 15% |
| Delinquent Account Service Charge | 1.5%/ month plus a one-time 10% penalty |
| Delinquent Account Unlock Charge | \$ 25.00 |
| Document Charge – photocopies computer printout | \$ 0.25/page \$1.00/page with \$2.00 minimum |
| Fire Flow Test/Hydrant Testing | \$ 55.00 |
| Guarantee Deposit – Temporary Service | \$250.00 |

| | |
|---|---|
| Guarantee Deposit- Regular Service | \$100.00 unless waived with good credit |
| Meter Exchange | Actual cost |
| Meter Reinstallation Charge | \$ 40.00 |
| New Account Deposit | \$100.00 |
| Permit to Supply Water for Domestic Irrigation to Adjoining Same Ownership Parcel | ¾" meter - \$30.000 per year 1" meter - \$501.00 per year |
| Plan Check, Processing and Inspection Fees | Actual cost of services plus 15% for administration |
| Refund Agreement Processing Fee | Initial preparation - \$25.00 plus \$25.00 for each separate parcel covered. Annual processing costs - \$5.00 for each collection made |
| Remote Meter Front Footage Payment Plan | \$17.00 per month, per \$1,000.00 or portion of the deferred fee |
| Remote Meter Front Footage Payment Plan Carrying Fee | 5% of unpaid balance annually |
| Returned Check Charge | \$ 20.00 |
| Sale of Water to Other Water Agencies | \$9.53 per unit (100 cubic feet) Plus direct labor, material and equipment costs |
| Standard Front Footage Fee (mainline or wastewater) | Most recently-calculated front footage reimbursement (e.g. 2008 H Zone, \$37 per foot) as approved by Board of Directors |
| Standby (Water Availability) Fees (billed through property taxes) | See attached schedule |
| Temporary (Construction) Meter Minimum Charge and Quantity Rates | 50% surcharge on Basic Fee and Flow charges |
| Temporary Service Installation Charge | \$30.00 |
| Turn on Charge | \$ 15.00 |
| Variance Application Processing Fee | \$25.00 |

Meter Installation and Capacity Charges

Each meter installation with require payment of either tract or non-tract installation charge, depending on location, plus the corresponding capacity charges.

| Meter Size | Tract Installation | Non-Tract Installation | Water Capacity Charge | Wastewater Capacity Charge |
|-------------------|---------------------------|-------------------------------|------------------------------|-----------------------------------|
| ¾" Meter | \$ 526.00 | \$1,518.00 | \$3,558.00 | \$5,418 per EDU |
| 1" Meter | \$ 594.00 | \$1,603.00 | \$5,928.00 | \$5,418 per EDU |
| 1 ½" Meter | Cost + 15% | \$ 1,525.00 | \$11,855.00 | \$5,418 per EDU |
| 2" Meter | Cost + 15% | Cost + 15% | \$18,970.00 | \$5,418 per EDU |
| 3" Meter | Cost + 15% | Cost + 15% | \$35,570.00 | \$5,418 per EDU |

Standby Rate Table Attached

JOSHUA BASIN WATER DISTRICT
WATER AVAILABILITY (STANDBY) CHARGES SUPPORTING 14/15 AND 15/16 BUDGET CALCULATIONS
SCHEDULE A
MINIMUM PER PARCEL UP TO 1.25 ACRES

| COUNTY ZONE | DISTRICT ZONE 1 | DISTRICT ZONE 2 | DISTRICT ZONE 3 | DISTRICT ZONE 4 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| 20MRM40M | \$30.00 | \$50.00 | | |
| 3MRM | \$40.00 | \$60.00 | | |
| 4MRM | \$40.00 | \$60.00 | \$50.00 | |
| RS8M | \$30.00 | \$50.00 | | |
| RS10M | \$30.00 | \$50.00 | | |
| RS18M | \$30.00 | \$50.00 | | |
| RS20M | \$30.00 | \$50.00 | | |
| RC40 | \$40.00 | \$60.00 | \$40.00 | \$40.00 |
| RL20 | \$30.00 | \$50.00 | \$40.00 | \$40.00 |
| RL10 | \$30.00 | \$50.00 | \$40.00 | \$40.00 |
| RL5 | \$30.00 | \$50.00 | \$40.00 | \$40.00 |
| RL2.5 | \$30.00 | \$50.00 | \$40.00 | \$40.00 |
| COMMERCIAL / INDUSTRIAL / OTHER | \$40.00 | \$60.00 | \$50.00 | |
| RS1 | \$40.00 | \$60.00 | \$50.00 | |

SCHEDULE B
COST PER ACRE FOR PARCELS OVER 1.25 ACRES

| DISTRICT ZONE 1 | DISTRICT ZONE 2 | DISTRICT ZONE 3 | DISTRICT ZONE 4 | ACREAGE |
|-----------------|-----------------|-----------------|-----------------|---------------|
| \$20.00 | \$30.00 | | | 0+Acres |
| \$20.00 | \$30.00 | | | 0-40 Acres |
| | \$25.00 | | | 41+ Acres |
| \$20.00 | \$35.00 | \$25.00 | | 0-40 Acres |
| | \$25.00 | \$15.00 | | 41+ Acres |
| \$20.00 | \$30.00 | | | 0+ Acres |
| \$20.00 | \$35.00 | | | 0-40 Acres |
| \$15.00 | \$25.00 | | | 41-80 Acres |
| \$10.00 | \$15.00 | | | 81-160 Acres |
| | \$10.00 | | | 161-320 Acres |
| | \$1.00 | | | 321+ Acres |
| \$20.00 | \$30.00 | | | 0-40 Acres |
| | \$25.00 | | | 41+ Acres |
| \$20.00 | \$30.00 | | | 0+ Acres |
| \$15.00 | \$25.00 | \$15.00 | \$15.00 | 0-40 Acres |
| | \$12.00 | \$10.00 | \$8.00 | 41-160 Acres |
| | \$5.00 | \$4.00 | \$3.00 | 161-320 Acres |
| | \$1.00 | \$1.00 | \$1.00 | 321+ Acres |
| \$20.00 | \$30.00 | \$20.00 | \$15.00 | 0+ Acres |
| \$20.00 | \$30.00 | \$20.00 | \$15.00 | 0-40 Acres |
| \$15.00 | | | | 41+ Acres |
| \$20.00 | \$30.00 | \$20.00 | \$15.00 | 0-40 Acres |
| \$12.00 | \$25.00 | \$15.00 | \$12.00 | 41-80 Acres |
| \$8.00 | \$10.00 | \$8.00 | \$8.00 | 81-160 Acres |
| \$4.00 | \$5.00 | \$4.00 | \$3.00 | 161-320 Acres |
| \$1.00 | \$1.00 | \$1.00 | \$1.00 | 321+ Acres |
| \$20.00 | \$30.00 | \$20.00 | \$15.00 | 0-40 Acres |
| \$15.00 | \$25.00 | \$15.00 | \$12.00 | 41-80 Acres |
| \$10.00 | \$15.00 | \$10.00 | \$10.00 | 81-160 Acres |
| \$5.00 | \$8.00 | \$5.00 | \$4.00 | 161-320 Acres |
| \$1.00 | \$1.00 | \$1.00 | \$1.00 | 321+ Acres |
| \$25.00 | \$35.00 | \$25.00 | | 0-40 Acres |
| | \$25.00 | | | 41+ Acres |
| \$20.00 | \$30.00 | \$20.00 | | 0-40 Acres |
| | \$25.00 | | | 41+ Acres |

EXHIBIT A

**JOSHUA BASIN WATER DISTRICT
Water Availability (Standby) Zoning Descriptions**

DISTRICT ZONE DESCRIPTIONS

- ZONE 1 Any size parcel served by one or more meters
- ZONE 2 Any size parcel within 1/2 mile of a water mainline and in the same pressure zone as the mainline
- ZONE 3 Any size parcel within one mile of a water mainline and within one pressure zone of the mainline
- ZONE 4 All other parcels

COUNTY ZONE DESCRIPTIONS

- 3MRM Residential, multi-family, 3,000 sq. ft. per unit, 14.5 units per acre
- 4MRM Residential, multi-family, 4,000 sq.ft. per unit, 10.8 units per acre
- 20MRM40M Residential, multi-family, 20,000 sq. ft. per unit, 2.18 units per acre
- RS1 Residential, single family, 1 unit per acre
- RS8M Residential, single family, 8,000 sq.ft. per unit, 5.4 units per acre
- RS10M Residential, single family, 10,000 sq. ft. per unit, 4.3 units per acre
- RS18M Residential, single family, 18,000 sq. ft. per unit, 2.4 units per acre
- RS20M Residential, single family, 20,000 sq. ft. per unit, 2.1 units per acre
- RL2.5 Rural Living, one residence per 2.5 acres
- RL5 Rural Living, one residence per 5 acres
- RL10 Rural Living, one residence per 10 acres
- RL20 Rural Living, one residence per 20 acres
- RC40 Resource Conservation, one residence per 40 acres
- CS, CC, CG, Commercial Properties
- CO, CN Commercial Properties
- IC Industrial Properties

EXHIBIT A

NOTICE OF HEARING

Notice is hereby given that the **LOCAL AGENCY FORMATION COMMISSION for San Bernardino County** will hold a public hearing:

JUNE 18, 2014
CITY OF SAN BERNARDINO
CITY HALL - COUNCIL CHAMBERS
300 North D Street, First Floor
San Bernardino, California

Environmental documentation on the following projects is available for review in the staff office of the Local Agency Formation Commission. Anyone wishing to examine this documentation may contact the LAFCO staff office at 215 North D Street, Suite 204, San Bernardino, California 92415-0490, or call (909) 383-9900 within 21 days of this notice.

9:00 A.M. – Convene Regular Meeting

CONSENT ITEMS:

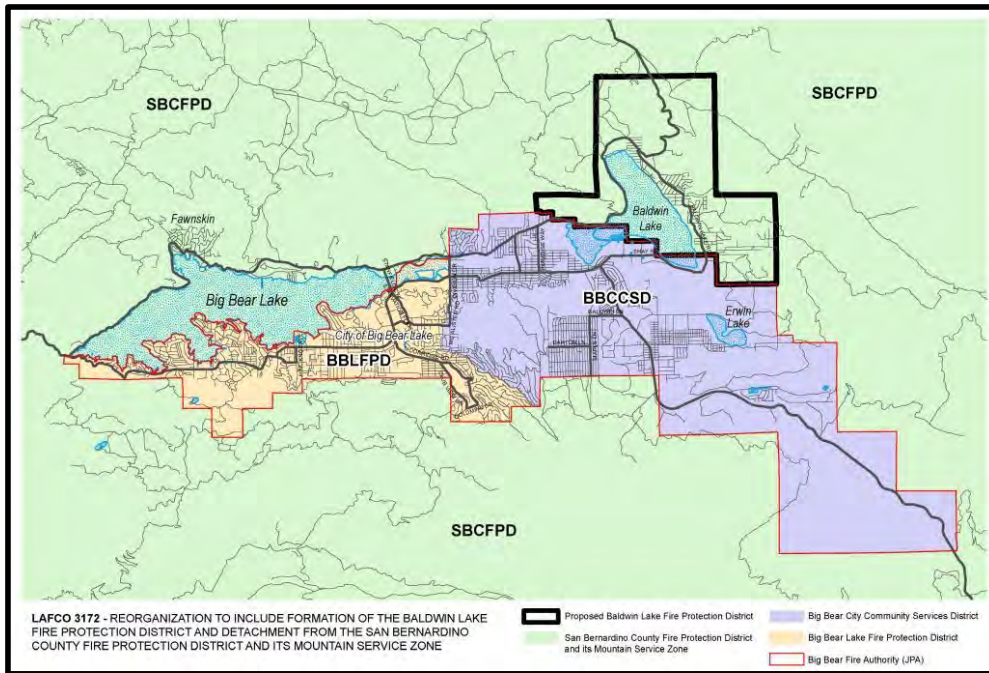
1. Approval of Minutes for Regular Meeting of May 21, 2014
2. Approval of Executive Officer's Expense Report
3. Ratify Payments as Reconciled for the Month of May 2014 and Note Cash Receipts

PUBLIC HEARING ITEMS:

4. Consent Items Deferred for Discussion
5. Consideration of: (1) Notice of Intent to Adopt Mitigated Negative Declaration for LAFCO 3172; and (2) Alternative #1 -- Reorganization to include Annexation to the Big Bear City Community Services District, Formation of an Improvement District, and Detachment from San Bernardino County Fire Protection District and its Mountain Service Zone and Alternative #2 – Reorganization to include Formation of the Baldwin Lake Fire Protection District and Detachment from the San Bernardino County Fire Protection District and its Mountain Service Zone (community of Baldwin Lake)

Following the February 19, 2014 hearing, the Commission modified LAFCO 3172 to include two alternative changes for the delivery of fire service. Alternative #1 proposes the annexation of the Baldwin Lake community to the Big Bear City Community Services District and the formation of an Improvement District to define the area for provision of fire and medical services only. Alternative #2 proposes the formation of an independent Fire Protection District for the Baldwin Lake community.

The area of consideration is generally located in the Big Bear Valley area of the mountain region of San Bernardino County. The study area encompasses approximately 4,800 acres, which includes all of Sections 31 and 32 of Township 3N Range 2E; all of Sections 5, 6, 8, 9, and portions of Sections 7 and 16 of Township 2N Range 2E; and a portion of Section 12 of Township 3N Range 1W. The proposed area is wholly within the Big Bear City Community Services District sphere of influence and currently within the boundaries of the San Bernardino County Fire Protection District and its Mountain Service Zone.



INFORMATION ITEMS:

6. Legislative Update Report
7. Executive Officer’s Oral Report
8. Commissioner Comments
(This is an opportunity for Commissioners to comment on issues not listed on the agenda, provided that the subject matter is within the jurisdiction of the Commission and that no action may be taken on off-agenda items unless authorized by law.)
9. Comments from the Public
(By Commission policy, the public comment period is limited to five minutes per person for comments related to items under the jurisdiction of LAFCO.)

The Commission may adjourn for lunch from 12:00 to 1:30 p.m.

In its deliberations, the Commission may make appropriate changes incidental to the above-listed proposals.

Materials related to an item on this Agenda submitted to the Commission or prepared after distribution of the agenda packet will be available for public inspection in the LAFCO office at 215 N. D St., Suite 204, San Bernardino, during normal business hours, on the LAFCO website at www.sbclafo.org, and at the hearing.

Current law and Commission policy require the publishing of staff reports prior to the public hearing. These reports contain technical findings, comments, and recommendations of staff. The staff recommendation may be accepted or rejected by the Commission after its own analysis and consideration of public testimony.

IF YOU CHALLENGE ANY DECISION REGARDING ANY OF THE ABOVE PROPOSALS IN COURT, YOU MAY BE LIMITED TO RAISING ONLY THOSE ISSUES YOU OR SOMEONE ELSE RAISED DURING THE PUBLIC TESTIMONY PERIOD REGARDING THAT PROPOSAL OR IN WRITTEN CORRESPONDENCE DELIVERED TO THE LOCAL AGENCY FORMATION COMMISSION AT, OR PRIOR TO, THE PUBLIC HEARING.

The Political Reform Act requires the disclosure of expenditures for political purposes related to a change of organization or reorganization proposal which has been submitted to the Commission, and contributions in support of or in opposition to such measures, shall be disclosed and reported to the same extent and subject to the same requirements as provided for local initiative measures presented to the electorate (Government Code Section 56700.1). Questions regarding this should be directed to the Fair Political Practices Commission at www.fppc.ca.gov or at 1-866-ASK-FPPC (1-866-275-3772).

A person with a disability may contact the LAFCO office at (909) 383-9900 at least 72-hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including auxiliary aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

LOCAL AGENCY FORMATION COMMISSION
KATHLEEN ROLLINGS-McDONALD, Executive Officer

By: JOE SERANO, LAFCO Analyst