



AMENDED AGENDA

SPECIAL MEETING OF THE BOARD OF DIRECTORS BUDGET WORKSHOP

TUESDAY ~~WEDNESDAY~~, MAY 23, 2023

11:00 AM

THIS MEETING MAY BE ATTENDED IN PERSON AT THE DISTRICT OFFICE BOARDROOM AT 61750 CHOLLITA RD., JOSHUA TREE, CA 92252, BY PHONE AT 1 669 444 9171, OR BY VIDEO CONFERENCE.

JOIN BY ZOOM

[HTTPS://US02WEB.ZOOM.US/J/6175061750?PWD=EDJGdTBBTLBRKzLBUkXAANRkQ1k2Dz09](https://us02web.zoom.us/j/6175061750?pwd=EDJGdTBBTLBRKzLBUkXAANRkQ1k2Dz09)

Meeting ID: 617 506 1750

Passcode: 61750

OUR MISSION, VISION, AND VALUES

Mission Statement

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

Vision Statement

To achieve excellence in all District endeavors.

Values

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

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

1. **CALL TO ORDER / PLEDGE OF ALLEGIANCE**
2. **CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS**
3. **DETERMINATION OF A QUORUM**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENT**

This is the time set aside for public comment on any District related matter, whether appearing on the agenda or not. Under provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President, however, comments on a particular Agenzized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

6. **CONSENT CALENDAR**

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

A. **DRAFT MINUTES – 05.03.23**

B. **CHECK REGISTER – MARCH 2023**

7. **ITEM(S) PULLED FROM CONSENT CALENDAR FOR DISCUSSION**

8. **ACTION CALENDAR**

A. **BUDGET WORKSHOP: 22/23 REVISED BUDGET AND 23/24 PROPOSED BUDGET**

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: REVIEW, REVISE, AND RECOMMEND ADOPTION BY BOARD OF DIRECTORS

9. **FUTURE DIRECTOR MEETINGS** **DATE/TIME** **ATTENDEE(S)**

A. **MWA – BOARD MEETING** 05/25/23 9:30AM **Jarlsberg Short**

B. **JBWD – REGULAR BOARD MEETING** 06/07/23 11:00AM All

10. **ADJOURNMENT**

INFORMATION

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

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

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

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

JOSHUA BASIN WATER DISTRICT
REGULAR BOARD OF DIRECTORS
MEETING MINUTES
MAY 3, 2023

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Floen called the board meeting to order at 5:30pm.
2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS.
No requests were received.
3. DETERMINATION OF A QUORUM – President Floen, Vice President Doolittle, Director Jarlsberg, Director Short, Director Fick
STAFF PRESENT –
Director of Finance, Anne Roman, Director of Administration, David Shook, Interim Director of Operations, Jeremiah Nazario, General Manager, Sarah Johnson, Executive Assistant, Lisa Thompson.

CITIZENS ADVISORY COUNCIL PRESENT – Glen Harris

CONSULTANTS PRESENT – Jeff Hoskinson, Legal Counsel, Greg Normart, UCM
4. APPROVAL OF AGENDA –
President Floen pulled item 8B Job Title Change/Update from the agenda. Floen stated per policy that General Manager, Johnson has the authority to make changes to job descriptions that do not result in salary or substantive position changes, and that job title changes do not need to go to the Board for approval.
1st - Floen
2nd – Jarlsberg
5/0/0 motion carried to approve the agenda with item 8B Job Title Update/Change pulled.
5. PUBLIC COMMENT – none
6. CONSENT CALENDAR –
1st - Jarlsberg
2nd – Short
4/0/1 motion carried to approve 04.19.23 draft minutes with the correction of editing typo of Glenn Harris to Glen Harris. Director Fick abstained due to not being an official board member on 4.19.23.
5/0/0 motion carried to approve 04.26.23 draft minutes with corrections.
7. CONFLICT OF INTEREST – General Manager, Sarah Johnson presented to the Board the adoption of the amendment to the District’s Conflict of Interest Code Resolution NO. 23-1054 and adopt the revision to Appendix A of the Administrative Code. The Political Reform Act requires the District to conduct a biennial review of our Conflict of Interest Code. To meet this requirement, the Board adopted Resolution 22-1046 approving the Conflict of Interest Code on September 21, 2022. After the county’s review, they determined the code did not indicate the place of filing and therefore needs to be revised and reapproved. Doolittle mentioned that the words Forms 700 should be added to the Statement of Economics Interests.
1st - Short
2nd - Jarlsberg
5/0/0 motion carried to adopt the adopt the amendment to the District’s Conflict of Interest Code Resolution NO. 23-1054 and adopt the revision to Appendix A of the Administrative Code with correction from biannual to biennial and adding words Form 700.

8. Pulled from agenda: JOB TITLE UPDATE/CHANGE – General Manager, Sarah Johnson and Director of Administration, David Shook.
9. UCM AGREEMENT – General Manager, Sarah Johnson presented to the Board the UCM Agreement providing utility bill consulting services to the District. One of the largest expenses in the District is the cost of electricity. Staff works hard to reduce electrical costs, most notably by running pumps at the lowest time of use peak available. Staff puts in approximately 15 hours a month analyzing the ever-complex Edison bills, and we are finding issues and discrepancies. However, as a customer, we cannot get Edison to agree with our concerns. After countless hours of back-and-forth calls/emails and with them consistently changing time of use, we have finally come to a point where we need additional support.

UCM representative, Greg Normart, presented UCM services. He explained if the District receives a refund or credit that was identified in the Findings Letter, then the District will pay 42% of the amount refunded or credited to UCM for their service. If there are no findings, then there are no charges. If the District obtains Future Savings, the District will pay UCM 42% of such Future Savings that accrue during a Three-Year Savings Period.

Vice President Doolittle asked about UCM’s invoicing process. Director Jarlsberg mentioned that it is frustrating that the billing is in such long periods of time. Director Short said that it is frustrating that something like this is necessary. Short asked what if there was a class action lawsuit in the future? Short asked what is UCM’s success rate? Normart said that they have a 70- 80% success rate. Director Fick asked if UCM has water and sewer in the contract. President Floen mentioned that if we don’t get a savings, then UCM does not get paid and if we didn’t do this we could potentially be losing out on savings. Floen thanked the board for pointing out that 29 Palms Water District and Hi Desert Water District use UCM’s services.

1st - Floen
2nd - Fick

Floen – Yes, Jarlsberg – Yes, Short – Yes, Doolittle – No, Fick - Yes

4/1/0 motion carried for the Board to approve the agreement between Joshua Basin Water District and UCM to provide utility bill consulting services.

10. TILFORD PHASE 1 CIRP PROJECT WATER CAPACITY CHARGES TRANSFER – Director of Finance, Anne Roman presented the Tilford Phase 1 Project Water Capacity Charges Transfer. Doolittle mentioned that she was concerned about the level of the emergency fund and she is in favor of increasing the emergency fund. Jarlsberg asked about what qualifies as Capital. Short asked if we can print out the graph because it’s hard to see on the screen due to the font being small. Fick said the font needs to be bigger. Fick said that he is now trusting district staff being on the board and is for the transfer. Floen said it’s important to keep money in the emergency fund so we can keep our customers safe.

1st - Doolittle
2nd - Short

5/0/0 motion carried for the Board to approve transfer of funds.

11. INFORMATIONAL ITEMS AND REPORTS

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

A. PUBLIC OUTREACH REPORT

PRESENTED BY: Kathleen Radnich, Consultant for Public Outreach

Kathleen Radnich shared the following information:

- MBCA Landscape Garden Tours (in our garden)
- Native plant sale and final numbers
- Palm Vista Elementary garden tour with 5th graders.
- Sign-ups for the Wildcrafting course, now every Friday in person since Covid
- Emergency Public Event being held at WalMart May 20
- Water Education Festival at LCMS on May 31
- Baby tortoises at the Farmers' Market Booth in May
- Attended the Morongo Basin Public Information group

B. GENERAL MANAGERS REPORT

General Manager, Sarah Johnson reported on the following:

- She appreciates Public Outreach Consultant, Kathleen Radnich's involvement.
- Johnson mentioned that the WRO Committee is cancelled next week due to Director Jarlsberg and Vice President Doolittle attending ACWA Conference
- There has been some requests for a Board learning Retreat most recently from VP Doolittle. Johnson is looking into this request, it's heard but not forgotten.
- Reminder about Special Board Meeting Budget Workshop on May 23 at 11am
- A month ago VP Doolittle asked if the District had Employment Practices Liability Insurance. Johnson confirmed that EPLI is a part of our coverage through JPIA.
- The district has completed it's 913 acre feet of recharge this year. MWA is requesting to meet to discuss potential banking in the future.
- Johnson welcomed Director Fick to the Board of Directors. She thanked Director Fick for his comment stating he trusts staff. She stated that staff works from a high level of ethics and puts blood, sweat, and tears into this district.

C. DIRECTOR REPORTS AND COMMENTS

Vice President Doolittle mentioned an interest in the strategic plan. General Manager, Sarah Johnson, mentioned that the strategic plan expires December 31,2023, however, staff is budgeting for the renewal of the strategic plan for FY 2023/2024. Doolittle said that she would like a presentation on artificial intelligence. Director Jarlsberg wanted clarification on the board retreat.

President Floen shared that docent Jean McLaughlin is so knowledgeable of plants and is such a wonderful asset as a docent. Floen mentioned that the demonstration garden looked gorgeous, and the garden tour was a pleasant event. Floen attended the MWA Board Meeting. Floen set up and assigned himself and VP Doolittle to an Ad hoc committee to conduct the General Manager evaluation.

12. ADJOURNMENT

1st – Doolittle

2nd - Jarlsberg

President Floen called the board to adjourn at 7:11pm

Respectfully submitted,

Sarah Johnson, General Manager & Board Secretary



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
014053	29 PALMS MOBILE NOTARY	03/15/2023	Regular	0.00	295.00	65181
202681	Invoice	03/15/2023	NOTARY FEES	0.00	295.00	
000495	ACQUITEMPS	03/01/2023	Regular	0.00	10,822.70	65125
61527830	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,612.80	
61574446	Invoice	03/01/2023	TEMPORARY LABOR	0.00	2,037.20	
61574452	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,612.80	
61598222	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,612.80	
61628308	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,209.60	
61628310	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,527.90	
61628329	Invoice	03/01/2023	TEMPORARY LABOR	0.00	1,209.60	
000495	ACQUITEMPS	03/15/2023	Regular	0.00	8,951.19	65175
61645673	Invoice	03/15/2023	TEMPORARY LABOR	0.00	762.46	
61663999	Invoice	03/15/2023	TEMPORARY LABOR	0.00	2,088.13	
61664027	Invoice	03/15/2023	TEMPORARY LABOR	0.00	1,612.80	
61683639	Credit Memo	03/15/2023	CREDIT: TEMPORARY LABOR	0.00	-49.20	
61700039	Invoice	03/15/2023	TEMPORARY LABOR	0.00	1,612.80	
61700114	Invoice	03/15/2023	TEMPORARY LABOR	0.00	2,037.20	
61700173	Invoice	03/15/2023	TEMPORARY LABOR	0.00	887.00	
000504	ACTION PUMPING INC	03/15/2023	Regular	0.00	2,485.00	65147
22993	Invoice	03/15/2023	HDMC WW: PUMPING	0.00	2,485.00	
000501	ACWA JPIA	03/01/2023	Regular	0.00	31,754.53	65104
0696844	Invoice	03/01/2023	EE HEALTH BENEFIT & EAP JAN 23	0.00	31,754.53	
000501	ACWA JPIA	03/01/2023	Regular	0.00	30,426.25	65105
0698365	Invoice	03/01/2023	EE HEALTH BENEFIT & EAP FEB 23	0.00	30,426.25	
000501	ACWA JPIA	03/01/2023	Regular	0.00	22,558.88	65106
0698635	Invoice	03/01/2023	EE HEALTH BENEFIT & EAP MAR 23	0.00	22,558.88	
000501	ACWA JPIA	03/15/2023	Regular	0.00	31,885.02	65148
0698905	Invoice	03/15/2023	EE HEALTH BENEFIT & EAP APR 23	0.00	31,885.02	
013998	AMAZON CAPITAL SERVICES INC	03/01/2023	Regular	0.00	980.11	65107
1C9G-GTWM-47Y	Invoice	03/01/2023	OFFICE SUPPLIES	0.00	1,162.15	
1FHJ-C6KL-6QCQ	Credit Memo	03/01/2023	CREDIT: SHOP OFFICE SUPPLIES	0.00	-757.40	
1GR3-3WLD-674	Invoice	03/01/2023	SHOP OFFICE SUPPLIES	0.00	575.36	
013998	AMAZON CAPITAL SERVICES INC	03/15/2023	Regular	0.00	274.54	65149
17C7-YJ1R-7L6W	Invoice	03/15/2023	EQUIP MAINT/SHOP EXP/SHOP OFFICE SUPPLIES	0.00	274.54	
000675	AQUA METRIC SALES COMPANY	03/01/2023	Regular	0.00	1,278.01	65130
INV0093468	Invoice	03/01/2023	METER REPAIR SUPPLIES	0.00	1,278.01	
013019	ARBORIST SERVICES	03/01/2023	Regular	0.00	775.00	65118
9131	Invoice	03/01/2023	DEMO GARDEN/BUILD MAINT THRU 2/15	0.00	775.00	
000505	ASSOCIATION OF CALIFORNIA WATER AGENCIE	03/01/2023	Regular	0.00	2,445.00	65108
INV011564	Invoice	03/01/2023	2023 ACWA SPRING CONFERENCE & EXHIBIT	0.00	815.00	
INV011565	Invoice	03/01/2023	2023 ACWA SPRING CONFERENCE & EXHIBIT	0.00	815.00	
INV011566	Invoice	03/01/2023	2023 ACWA SPRING CONFERENCE & EXHIBIT	0.00	815.00	

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	03/01/2023	Regular	0.00	10,144.68	65109
673314	Invoice	03/01/2023	LABOR LEGAL SERVICES THRU 1/31/23	0.00	785.40	
673315	Invoice	03/01/2023	LEGAL SERVICES THRU 1/31/23	0.00	9,359.28	
001630	ATT MOBILITY	03/15/2023	Manual	0.00	2,675.25	902196
829480028X0305	Invoice	03/15/2023	COMMUNICATIONS - FEB 23	0.00	2,675.25	
000214	BABCOCK LABORATORIES INC	03/01/2023	Regular	0.00	108.00	65110
CB31131-2287	Invoice	03/01/2023	SAMPLING	0.00	6.00	
CB32105-2287	Invoice	03/01/2023	SAMPLING	0.00	102.00	
000214	BABCOCK LABORATORIES INC	03/15/2023	Regular	0.00	1,557.19	65150
CC30455-2287	Invoice	03/15/2023	SAMPLING	0.00	252.00	
CC30941-2287	Invoice	03/15/2023	SAMPLING	0.00	102.00	
CC30974-2287	Invoice	03/15/2023	HDMC WWTP - SAMPLING	0.00	579.19	
CC30980-2287	Invoice	03/15/2023	HDMC WWTP - SAMPLING	0.00	368.03	
CC31100-2287	Invoice	03/15/2023	HDMC WWTP - SAMPLING	0.00	255.97	
VEN01022	BARRETT ENGINEERED PUMPS	03/15/2023	Regular	0.00	6,900.31	65151
128293	Invoice	03/15/2023	F2 BOOSTER 2 PUMP REPLACEMENT	0.00	6,900.31	
004110	BURRTEC WASTE AND RECYCLING SVCS	03/01/2023	Regular	0.00	92.54	65111
BW0323	Invoice	03/01/2023	TRASH & RECYCLING (OFFICE) - MAR 23	0.00	162.03	
BW0323B	Credit Memo	03/01/2023	TRASH REMOVAL (SHOP) - JAN 23	0.00	-69.49	
004110	BURRTEC WASTE AND RECYCLING SVCS	03/15/2023	Manual	0.00	714.76	902197
BW022823	Invoice	03/15/2023	TRASH REMOVAL (SHOP) - FEB 23	0.00	714.76	
001517	CalPERS	03/01/2023	Manual	0.00	12,552.41	902193
PPE 2-10-23	Invoice	03/01/2023	PAY PERIOD ENDING 2/10/23	0.00	12,552.41	
001517	CalPERS	03/03/2023	Manual	0.00	12,755.12	902195
PPE 2-24-23	Invoice	03/02/2023	PAY PERIOD ENDING 2/24/23	0.00	12,755.12	
001517	CalPERS	03/21/2023	Manual	0.00	12,752.74	902205
PPE 3-10-23	Invoice	03/21/2023	PAY PERIOD ENDING 3/10/23	0.00	12,752.74	
001517	CalPERS	03/31/2023	Manual	0.00	12,496.45	902206
PPE 3-24-23	Invoice	03/31/2023	PAY PERIOD ENDING 3/24/23	0.00	12,496.45	
001555	CENTRATEL LLC	03/15/2023	Regular	0.00	634.01	65152
230302252101	Invoice	03/15/2023	DISPATCH SERVICES - FEB 23	0.00	634.01	
000510	CHARTER COMMUNICATIONS	03/15/2023	Regular	0.00	550.00	65153
11690570103012	Invoice	03/15/2023	INTERNET SERVICES - MAR 23	0.00	550.00	
000510	CHARTER COMMUNICATIONS	03/01/2023	Manual	0.00	377.87	902184
0008970022223	Invoice	03/01/2023	SCADA INTERNET - MAR 23	0.00	377.87	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO	03/01/2023	Manual	0.00	1,598.68	902186
39905610205917	Invoice	03/01/2023	EE LIFE INSURANCE - FEB 23	0.00	1,598.68	
000112	COPPER MOUNTAIN MEDIA KXCM FM	03/15/2023	Regular	0.00	400.00	65155
23020007	Invoice	03/15/2023	ADVERTISING: WATER CONSERVATION MEDIA	0.00	400.00	
013373	CORE AND MAIN LP	03/01/2023	Regular	0.00	994.21	65113
INV0000659	Invoice	03/01/2023	SMALL TOOL - PRODUCTION	0.00	994.21	
013373	CORE AND MAIN LP	03/15/2023	Regular	0.00	6,765.01	65156
S350967	Invoice	03/15/2023	MAINLINE/LEAK REPAIR SUPPLIES	0.00	1,050.11	
S389012	Invoice	03/15/2023	INVENTORY	0.00	2,650.65	
S389233	Invoice	03/15/2023	INVENTORY/DIVISION ST. MAINLINE REPLACEMENT	0.00	2,365.09	
S408615	Invoice	03/15/2023	DIVISION ST. MAINLINE REPLACEMENT	0.00	699.16	

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
013885 111100096353	DOCUSIGN INC Invoice	03/15/2023	03/15/2023 ESIGNATURE BUSINESS 2/1/23 - 1/31/24	Regular	0.00	8,280.00 8,280.00	65157
002565 202300968	DUDEK AND ASSOCIATES INC Invoice	03/15/2023	03/15/2023 ENG SERV: HDMC WWTP THRU 2/24/23	Regular	0.00	1,395.00 1,395.00	65158
013781 138016	EISENHOWER OCCUPATIONAL HEALTH SERVICE Invoice	03/15/2023	03/15/2023 DOT PHYSICAL/DRUG & ALCOHOL TESTING	Regular	0.00	155.00 155.00	65159
003025 8-050-03497	FEDEX Invoice	03/01/2023	03/01/2023 SHIPPING	Regular	0.00	49.30 49.30	65114
000156 2300024 2300032 2300033	FORSHOCK Invoice Invoice Invoice	03/01/2023 03/01/2023 03/01/2023	03/01/2023 PUMPING PLANT REPAIR MONTHLY SCADA MONITORING - MAR 23 MONTHLY SCADA MONITORING - MAR 23	Regular	0.00 0.00 0.00	723.00 480.00 38.00 205.00	65121
013222 FC0323	FRONTIER COMMUNICATIONS INC Invoice	03/15/2023	03/15/2023 HDMC WWTP - TELEPHONE - MAR 23	Regular	0.00	237.72 237.72	65160
000058 10729009	GARDA CL WEST INC Invoice	03/01/2023	03/01/2023 COURIER FEES - MAR 23	Regular	0.00	735.88 735.88	65115
014049 014049 160875	GRANICUS GRANICUS Invoice	03/01/2023 03/01/2023 01/18/2023	03/01/2023 03/01/2023 ANNUAL SUBSCRIPTION 1/6/23 - 1/5/24	Regular Regular	0.00 0.00	-3,300.00 3,300.00 3,300.00	65006 65139
003950 2430500	GRANITE CONSTRUCTION CO Invoice	03/15/2023	03/15/2023 3/8" COLD MIX: ASPHALT REPAIR	Regular	0.00	2,473.94 2,473.94	65162
013802 874395	HASA INC Invoice	03/15/2023	03/15/2023 WATER TREATMENT EXPENSE	Regular	0.00	780.36 780.36	65163
014050 48771 48850	HI DESERT STAR THE DESERT TRAIL Invoice Invoice	03/15/2023 03/15/2023 03/15/2023	03/15/2023 ADVERTISING: 2022 RATE & FEE STUDY ADVERTISING: WATER CONSERV MEDIA CAMPAIGN	Regular	0.00 0.00	316.25 196.25 120.00	65161
004195 HD0123	HOME DEPOT CREDIT SERVICES Invoice	03/01/2023	03/01/2023 BUILD MAINT SHOP/SHOP OFF SUPPLY/BUILD REFRESH	Manual	0.00	2,858.26 2,858.26	902188
004195 HD0223	HOME DEPOT CREDIT SERVICES Invoice	03/21/2023	03/15/2023 BLDG MAINT SHOP/SHOP EXPENSE/BLDG MAINT OFFICE	Manual	0.00	1,160.41 1,160.41	902201
013365 25AR1581917	IMAGE SOURCE Invoice	03/01/2023	03/01/2023 OFFICE EXPENSE 1/30/23 - 2/27/23	Regular	0.00	205.60 205.60	65112
013365 25AR1587434	IMAGE SOURCE Invoice	03/15/2023	03/15/2023 SHOP EXPENSE 2/01/23 - 2/28/23	Regular	0.00	54.74 54.74	65154
013797 231227	INFOSEND INC Invoice	03/15/2023	03/15/2023 PRINT & MAIL WATER BILL - JAN & FEB 23	Regular	0.00	6,955.53 6,955.53	65164
004720 S1059300.003	INLAND WATER WORKS Invoice	03/01/2023	03/01/2023 INVENTORY	Regular	0.00	135.77 135.77	65116
013989 1018	IRIDIUM SOLUTIONS Invoice	03/01/2023	03/01/2023 CONSULTING SERVICES - FEBRUARY 23	Regular	0.00	5,500.00 5,500.00	65124
013369 2640	ISHRED INCORPORATED Invoice	03/15/2023	03/15/2023 ARCHIVE RECORD SHREDDING - MAR 23	Regular	0.00	70.00 70.00	65165
009054 23-0219-1 23-0226-1	KATHLEEN J RADNICH Invoice Invoice	03/01/2023 03/01/2023 03/01/2023	03/01/2023 PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	Regular	0.00 0.00 0.00	1,344.00 924.00 420.00	65117
009054	KATHLEEN J RADNICH	03/15/2023	03/15/2023	Regular	0.00	1,648.50	65166

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
23-0305-1	Invoice	03/15/2023	PUBLIC RELATIONS SERVICES	0.00	787.50	
23-0312-1	Invoice	03/15/2023	PUBLIC RELATIONS SERVICES	0.00	861.00	
000205	LORI G HERBEL	03/01/2023	Regular	0.00	595.00	65119
MAR-JUN 23	Invoice	03/01/2023	PUBLIC INFO/FARMER'S MARKET	0.00	595.00	
006504	MC CALL'S METERS SALES & SERVICE	03/15/2023	Regular	0.00	1,950.00	65167
35614	Invoice	03/15/2023	CERTIFIED FLOW TESTS	0.00	1,950.00	
006507	McMASTER CARR SUPPLY COMPANY	03/15/2023	Regular	0.00	2,225.25	65168
93576453	Invoice	03/15/2023	SMALL TOOLS – PRODUCTION	0.00	2,225.25	
014042	MISSION SQUARE RETIREMENT	03/02/2023	Manual	0.00	3,735.00	902194
MSR030323	Invoice	03/02/2023	EE & ER 457 REMITTANCE - 03/03/23	0.00	3,735.00	
014042	MISSION SQUARE RETIREMENT	03/20/2023	Manual	0.00	3,485.00	902202
MSR031723	Invoice	03/20/2023	EE & ER 457 REMITTANCE - 03/17/23	0.00	3,485.00	
014042	MISSION SQUARE RETIREMENT	03/31/2023	Manual	0.00	3,135.00	902207
MSR033123	Invoice	03/31/2023	EE & ER 457 REMITTANCE - 03/31/23	0.00	3,135.00	
006800	MOJAVE WATER AGENCY	03/22/2023	Regular	0.00	364,455.00	65185
MWA022823	Invoice	03/22/2023	WATER RECHARGE PURCHASE	0.00	364,455.00	
013990	MOMS DESERT VALLEY CLEANING	03/01/2023	Regular	0.00	1,725.00	65120
202302	Invoice	03/01/2023	JANITORIAL SERVICES - FEB 23	0.00	1,725.00	
013344	MUNICIPAL DIVING SERVICES INC	03/15/2023	Regular	0.00	17,985.00	65169
2102	Invoice	03/15/2023	TANK MAINTENANCE & REPAIRS: C-2B,C-1	0.00	17,985.00	
000233	NAPA AUTO PARTS	03/01/2023	Regular	0.00	428.88	65134
429538	Invoice	03/01/2023	SHOP EXPENSE	0.00	94.88	
429539	Invoice	03/01/2023	SHOP OFFICE SUPPLIES	0.00	10.36	
430619	Invoice	03/01/2023	ASPHALT ZIPPER SUPPLIES: E9AZ	0.00	152.03	
430770	Invoice	03/01/2023	VEHICLE MAINTENANCE: V30	0.00	171.61	
000233	NAPA AUTO PARTS	03/15/2023	Regular	0.00	449.77	65184
430788	Credit Memo	03/15/2023	CREDIT: CORE RETURN	0.00	-9.79	
431326	Invoice	03/15/2023	VACUUM MAINTENANCE: E82	0.00	418.35	
431898	Invoice	03/15/2023	VEHICLE MAINTENANCE: V39	0.00	41.21	
000070	ONLINE INFORMATION SERVICES INC	03/15/2023	Regular	0.00	141.68	65170
1176252	Invoice	03/15/2023	ID VERIF. SERV. THRU 02/28/23	0.00	141.68	
008137	PARKHOUSE TIRE INC	03/15/2023	Regular	0.00	3,184.86	65171
2030223285	Invoice	03/15/2023	VEHICLE MAINTENANCE: V39 & V36	0.00	1,862.21	
2030223468	Invoice	03/15/2023	SHOP EXPENSE	0.00	22.00	
2030223520	Invoice	03/15/2023	VEHICLE MAINTENANCE: V43	0.00	1,300.65	
VEN01533	PAYMENTUS GROUP INC	03/20/2023	Manual	0.00	3,887.75	902204
INV-15-132661	Invoice	03/20/2023	CREDIT CARD PROCESSING FEE - FEB 23	0.00	3,887.75	
013828	PRO SECURITY SYSTEMS INC	03/01/2023	Regular	0.00	315.25	65122
19355	Invoice	03/01/2023	BUILDING MAINTENANCE: OFFICE	0.00	315.25	
013828	PRO SECURITY SYSTEMS INC	03/15/2023	Regular	0.00	1,200.00	65172
19169	Invoice	03/15/2023	ANNUAL MAINT THRU 03/31/24	0.00	1,200.00	
008414	PROVIDEO	03/15/2023	Regular	0.00	40.00	65176
1828	Invoice	03/15/2023	PORTRAITS-BOARD MEMBER	0.00	40.00	
008415	PRUDENTIAL OVERALL SUPPLY	03/01/2023	Regular	0.00	366.43	65123
23453414	Invoice	03/01/2023	SHOP EXPENSE	0.00	174.58	
23453418	Invoice	03/01/2023	SHOP EXPENSE	0.00	191.85	
008415	PRUDENTIAL OVERALL SUPPLY	03/15/2023	Regular	0.00	209.77	65173

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
23459780	Invoice	03/15/2023	SHOP EXPENSE	0.00	83.20	
23459782	Invoice	03/15/2023	SHOP EXPENSE	0.00	126.57	
009065	RDO EQUIPMENT COMPANY	03/15/2023	Regular	0.00	326.29	65174
P8534945	Invoice	03/15/2023	SHOP EXPENSE	0.00	326.29	
000091	SAN BERNARDINO COUNTY RECORDER	03/15/2023	Regular	0.00	60.00	65177
SB030823	Invoice	03/15/2023	RELEASE OF LIENS	0.00	60.00	
013831	SATMOD0 LLC	03/15/2023	Regular	0.00	164.26	65178
217742	Invoice	03/15/2023	EMERGENCY SATELLITE PHONES - MAR 23	0.00	164.26	
013820	SC FUELS	03/01/2023	Regular	0.00	3,076.11	65126
2329272-IN	Invoice	03/01/2023	FUEL FOR VEHICLES	0.00	3,076.11	
009898	SOCALGAS	03/01/2023	Manual	0.00	2,139.45	902185
GAS0223	Invoice	03/01/2023	HEAT FOR SHOP - THRU 2/15/23	0.00	2,139.45	
009880	SOUTHERN CALIFORNIA EDISON CO	03/15/2023	Manual	0.00	2,297.21	902198
SCE0223	Invoice	03/15/2023	POWER TO BLDGS & GEN - FEB 23	0.00	2,297.21	
009878	SOUTHERN CALIFORNIA EDISON	03/20/2023	Manual	0.00	54,590.22	902203
SCE0223	Invoice	03/20/2023	POWER FOR PUMPING - FEB 23	0.00	54,590.22	
VEN01020	SOUTHWEST NETWORKS INC	03/15/2023	Regular	0.00	1,187.50	65179
23-2082	Invoice	03/15/2023	SUPPLEMENTAL IT (AMC) - THRU 2/28/23	0.00	1,187.50	
009920	STANDARD INSURANCE CO	03/01/2023	Regular	0.00	1,325.14	65127
ST0323	Invoice	03/01/2023	EE LIFE INSURANCE - MAR 23	0.00	1,325.14	
009981	SWRCB FEES	03/01/2023	Regular	0.00	250.00	65129
SWRCB022823	Invoice	03/01/2023	WELL 10,14,15,16 &17 EXTRACTION	0.00	250.00	
013196	TPX COMMUNICATIONS	03/15/2023	Manual	0.00	324.45	902200
167693043-0	Invoice	03/15/2023	TELEPHONE (OFFICE) - MAR 23	0.00	324.45	
010690	TYLER TECHNOLOGIES	03/01/2023	Regular	0.00	38,321.00	65131
025-411671	Invoice	03/01/2023	INCODE SAAS FEES 3/1/23 - 2/29/24	0.00	35,321.00	
025-412918	Invoice	03/01/2023	HOST REPORTING SRVC 3/1/23-2/29/24	0.00	3,000.00	
010850	UNDERGROUND SERVICE ALERT	03/01/2023	Regular	0.00	102.75	65132
220230341	Invoice	03/01/2023	TICKET DELIVERY SERVICE - FEB 23	0.00	102.75	
014038	UNITED RENTALS NORTH AMERICA INC	03/02/2023	Regular	0.00	135,607.57	65140
216361475	Invoice	03/02/2023	PETTIBONE	0.00	135,607.57	
014038	UNITED RENTALS NORTH AMERICA INC	03/08/2023	Regular	0.00	20,662.50	65141
216436679	Invoice	03/08/2023	2017 SULLAIR COMPRESSOR	0.00	20,662.50	
CC-ANNE	US BANK CORPORATE	03/01/2023	Manual	0.00	125.00	902189
US0223	Invoice	03/01/2023	ANNUAL MEMBERSHIP - CSMFO	0.00	125.00	
CC-DAN	US BANK CORPORATE	03/01/2023	Manual	0.00	7,860.07	902192
US0223	Invoice	03/01/2023	BUILD REFRESH/SMALL TOOL/PUMP PLNT	0.00	7,860.07	
CC-DAVID	US BANK CORPORATE	03/01/2023	Manual	0.00	422.50	902190
US0223	Invoice	03/01/2023	OFFSITE STORAGE/BUILD MAINT OFFICE	0.00	422.50	
CC-SARAH	US BANK CORPORATE	03/01/2023	Manual	0.00	1,247.75	902191
US0223	Invoice	03/01/2023	TELEPHONE/SOFTWARE/DIRECTOR TRAIN	0.00	1,247.75	
009500	USDA RURAL DEVELOPMENT	03/02/2023	Manual	0.00	44,717.35	902187
USDA 03/23 LN	Invoice	03/02/2023	CMM INT. - LOAN #2	0.00	44,717.35	
011101	VAGABOND WELDING SUPPLY	03/01/2023	Regular	0.00	71.88	65128
118675	Invoice	03/01/2023	SHOP EXPENSE	0.00	71.88	

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
011101	VAGABOND WELDING SUPPLY	03/15/2023	Regular	0.00	147.40	65180
118599	Invoice	03/15/2023	SHOP EXPENSE	0.00	37.28	
118827	Invoice	03/15/2023	SHOP EXPENSE	0.00	110.12	
000327	WATER QUALITY SPECIALISTS	03/01/2023	Regular	0.00	3,605.00	65133
8601	Invoice	03/01/2023	HDMC WWTP: OPERATION & MAINT - FEB 23	0.00	3,605.00	
013997	WCT PRODUCTS INC	03/15/2023	Regular	0.00	1,196.80	65182
W14586	Invoice	03/15/2023	UTILITY LOCATOR	0.00	1,196.80	
011615	WESTERN EXTERMINATOR CO	03/15/2023	Regular	0.00	41.50	65183
33022609	Invoice	03/15/2023	PEST CONTROL SERVICES - SHOP	0.00	41.50	
013359	XEROX FINANCIAL SERVICES	03/15/2023	Manual	0.00	230.13	902199
3933289	Invoice	03/15/2023	SHOP EXPENSE 2/27/23 - 3/26/23	0.00	230.13	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	115	73	0.00	808,855.36
Manual Checks	24	24	0.00	188,138.83
Voided Checks	0	1	0.00	-3,300.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	139	98	0.00	993,694.19

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	115	73	0.00	808,855.36
Manual Checks	24	24	0.00	188,138.83
Voided Checks	0	1	0.00	-3,300.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	139	98	0.00	993,694.19

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	3/2023	993,694.19
			993,694.19



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
013940	PAYLOCITY	03/20/2023	03/20/2023 Manual	0.00	34.25	950039
INV1302709	Invoice	03/20/2023	HR ONLINE - MAR 23	0.00	34.25	
013940	PAYLOCITY	03/20/2023	03/20/2023 Manual	0.00	1,225.11	950040
INV1312306	Invoice	03/20/2023	PAYROLL PROCESSING FEE - MAR 23	0.00	1,225.11	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,259.36
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,259.36

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,259.36
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,259.36

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	3/2023	1,259.36
			1,259.36

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
04-00169-005	FRYDENLUND, JERRY P BENEDETTI OR DONNA	3/14/2023	Refund	-251.69 Check #: 65032
07-00015-024	KENNEDY, CHRISTIAN	3/1/2023	Refund	226.90 Check #: 65135
62-00267-000	RAUSCHENBERG, NEIL C	3/1/2023	Refund	179.35 Check #: 65136
63-00153-014	TEMPLETON, SARA BETH	3/1/2023	Refund	96.51 Check #: 65137
65-00286-005	WELLS, JASON	3/1/2023	Refund	219.84 Check #: 65138
07-00131-005	LLC, MONET INVESTMENTS	3/15/2023	Refund	41.35 Check #: 65142
53-00002-014	PALMIERI, JIRO I	3/15/2023	Refund	154.75 Check #: 65143
63-00163-018	DUMITRESCU, NICOLAE	3/15/2023	Refund	0.56 Check #: 65144
65-01079-009	MATHER, CHRISTINA E	3/15/2023	Refund	60.13 Check #: 65145
04-00169-005	FRYDENLUND, JERRY P BENEDETTI OR DONNA	3/15/2023	Refund	251.69 Check #: 65146
				<u>979.39</u>

Joshua Basin Water District
 61750 Chollita Rd.
 Joshua Tree, CA 92252

Director Pay

02/11/2023 - 03/24/2023

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Reimbursements</u>
511	FLOEN, TOM	02/15/2023	Board Meeting - JBWD - Paid	\$173.63	
		03/01/2023	Board Meeting - JBWD - Paid	\$173.63	
		03/08/2023	Committee Meeting - Finance - Paid	\$173.63	
		03/15/2023	Board Meeting - JBWD - Paid	\$173.63	
			Totals:	\$694.52	\$0.00
			Employee Total:	\$694.52	
512	JARLSBERG, JANE	02/15/2023	Board Meeting - JBWD - Paid	\$173.63	
		02/23/2023	MWA Board Meeting - Paid	\$173.63	
		03/01/2023	Board Meeting - JBWD - Paid	\$173.63	
		03/15/2023	Board Meeting - JBWD - Paid	\$173.63	
			Totals:	\$694.52	\$0.00
			Employee Total:	\$694.52	
513	DOOLITTLE, STACY	02/27/2023	MILEAGE REIMBURSEMENT - SDLA Conference		\$70.74
		02/28/2023	MILEAGE REIMBURSEMENT - SDLA Conference		\$70.74
		03/01/2023	MILEAGE REIMBURSEMENT - SDLA Conference		\$70.74
		02/15/2023	Board Meeting - JBWD - Paid	\$173.63	
		02/27/2023	SDLA Conference - Paid	\$173.63	
		02/26/2023	SDLA Conference - Paid	\$173.63	
		02/28/2023	SDLA Conference - Paid	\$173.63	
		03/01/2023	SDLA Conference - Paid	\$173.63	
		03/08/2023	Committee Meeting - Water Resources & Ops - Paid	\$173.63	
		03/15/2023	Board Meeting - JBWD - Paid	\$173.63	
			Totals:	\$1,215.41	\$212.22
			Employee Total:	\$1,427.63	
514	DELPH, BARBARA	02/15/2023	Board Meeting - JBWD - Paid	\$173.63	
			Totals:	\$173.63	\$0.00
			Employee Total:	\$173.63	
515	SHORT, THOMAS	02/26/2023	MILEAGE REIMBURSEMENT - SDLA Conference		\$75.98
		02/27/2023	MILEAGE REIMBURSEMENT - SDLA Conference		\$37.99

03/01/2023	MILEAGE REIMBURSEMENT		\$37.99
	SDLA Conference		
02/15/2023	Board Meeting - JBWD - Paid	\$173.63	
03/08/2023	Committee Meeting - Water	\$173.63	
	Resources & Ops - Paid		
02/26/2023	SDLA Conference - Paid	\$173.63	
02/27/2023	SDLA Conference - Paid	\$173.63	
02/28/2023	SDLA Conference - Paid	\$173.63	
03/01/2023	SDLA Conference - Paid	\$173.63	
03/09/2023	MWA Board Meeting – Paid	\$173.63	
03/15/2023	Board Meeting - JBWD - Paid	\$173.63	
	Totals:	\$1,389.04	\$151.96
	Employee Total:	\$1,541.00	
	Grand Totals:	\$4,167.12	\$364.18
	Grand Total:	\$4,531.30	



Special Board of Directors Meeting Staff Report

MEETING DATE: May 23, 2023
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **BUDGET WORKSHOP: 22/23 REVISED Budget and 23/24 PROPOSED Budget**
RECOMMENDATION: **Review, revise, and recommend adoption by Board of Directors**

ANALYSIS:

Through this interactive budget process, we intend to review, revise, and adopt the 22/23 revised budget and 23/24 proposed budget.

22/23 REVENUES - REVISED:

Major changes to revenues reflect updated rates in effect for a portion of Fiscal year 22/23 based on 2023 Rate Study. Total revenues are projected at \$9,380,856 for 22/23.

22/23 OPERATING EXPENSES - REVISED:

Revised Operating expenses are projected at \$7,559,628.

22/23 CAPITAL COSTS - REVISED:

Capital project budgets were reduced by \$891,395, much due to advancing budgets forward to 23/24. Total capital budget \$1,721,853 for 22/23.

* * * * *

23/24 REVENUES:

With a recently adopted Rate Study and new rates, revenues are projected to increase by \$953,657. Slight increases are also derived from increases in assessments and property taxes. Total Operating revenues are projected at \$10,334,513 for 23/24.

23/24 OPERATING EXPENSES:

Operating expenses are projected at \$8,578,855. Additional comments about operating expenses follow:

- Non-salary/benefit accounts
 - \$114,300 increase in recharge water to obtain 1,100 AF of recharge water.
 - Continued cost increases in power, fuel, insurance, etc.

- Increased pass-through costs from vendors, especially for power, fuel, and postage increases.
 - \$20k in new potential new software implementation for Asset Management and Payroll processing.
 - Increased bad debt due to State Moratorium on Shutoffs.
 - \$10k for new emergency supplies.
 - \$10k extra accounting services related to GASB96 implementation (Subscription Based IT Arrangements).
 - \$365k in Reports and Studies are now Operating expenses instead of Capital: Strategic Plan, Capital Improvement Plan, Hazard Mitigation Plan, etc.
 - Continued prepayment of CalPERS Additional Discretionary Payments for the third year (an extra \$36k), on track to save \$142k in interest in paying down our *current* Unfunded Accrued Liability (UAL) over 15 years.
- Salary Changes and Benefit highlights
 - The 2018 Organizational study recommended the included Purchasing position. This position was funded in 22/23 but has not yet been filled.
 - Auditor cited the need for additional Finance staff several years ago. Upon hiring five new CIRP crew in 2018, Finance staff was not increased to handle additional project, asset, inventory, and payroll tasks. Audit comments also call for improved attention to capital asset management. An additional Accounting Technician position was budgeted in 22/23 but not yet filled.
 - Restored position for Regulatory, Development, & Grants Coordination in 23/24 that was eliminated in 2020.
 - Programs have been brought in-house, such as CIRP, utility locating, light mechanical, saving money but devoting time from existing employees to those tasks.
 - Salary and Benefit (insurance costs, CalPERs rates, etc.) costs have increased due to high inflation and efforts to be comparable to other agencies

23/24 CAPITAL COSTS:

Major capital projects selected for 23/24 include meter replacements, four replacement vehicles, two-way radios, AMI (meter reading upgrade), continued work on the D1-1 Booster station and E2-1 reservoir, equipment such as a vacuum, concrete mixer, Well 14 injection upgrades, and a facility to house inventory. For CIRP, the design and installation of pipeline for Tilford Phase 2 is included and design work for Belmont, along with pre-ordering of inventory for 24/25 work. Total capital budget is projected at \$2,965,000 for 23/24.

STRATEGIC PLAN ITEM:

2.2 Develop an annual budget for Board approval.

FISCAL IMPACT:

BOTTOM LINE FOR 22/23

Before funding \$2,567,000 in reserves, the District will see a \$1,821,227 in Net Revenues (a surplus). After Capital costs, the District will see net revenues (a surplus) of \$99,375.

BOTTOM LINE FOR 23/24

Before funding the \$2,760,000 in reserves designated in the rate study, the District will see \$1,755,658 in Net Revenues (a surplus). After Capital costs, the District will see a reserve drawdown of \$1,209,342.

RESERVE FUND IMPACTS

With the funding provided to and used from the reserve funds in 22/23 and 23/24, the District's reserves are projected to decrease by \$1,109,968 from \$17,130,991 to \$16,021,024 by 6/30/24.

ATTACHMENTS:

[05.16.23 Budget Listing COMBINED 1.pdf](#)

BUDGET SUMMARY

22/23 ORIGINAL, REVISED & 23/24 PROPOSED
Prepared by A. Roman 05/16/23

OVERVIEW

The 2023 rate study assumes a 6% Operating increase per year; 23/24 increase is 8% adjusted for Reports & Studies* over original 22/23 budget. California Construction Cost Index was at 9.3% as of December 2022; Capital budget is at 12.9% increase with 24/25 inventory pre-order, 8% without. Pre-ordering of 24/25 inventory in the amount of \$500k included in Capital budget. Reserves at 6/30/24 are projected to cover (exceed) six months of Operating expenses, as required by Reserve Policy. LAIF Target balances will be updated with future Reserve Policy Review.

	ORIGINAL 22/23	REVISED 22/23	PROPOSED 23/24	ORIG 22/23 VS. PROP 23/24 INCR(DECR)
OPERATING				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES	7,613,625	7,559,628	8,578,855 *	12.7% * 8% w/out Reports & Studies
NET REVENUES	1,155,944	1,821,227	1,755,658	51.9%
	<i>*\$365k Reports and Studies now included in 23/24 Operating vs. Capital</i>			
	FROM THIS NET REVENUE, THE 2023 RATE STUDY DESIGNATES \$2,760,000 IN 23/24 TO FUND RESERVES			
CAPITAL				
LESS: EXPENSES	2,613,248	1,721,853	2,965,000	13.5%
COMBINED				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES	10,226,872	9,281,481	11,543,855 **	12.9% ** 8% w/out 24/25 Inventory
TOTAL (DRAWDOWN)	(1,457,304)	99,375	(1,209,342)	-17.0%
	<i>23/24 Drawdown per Rate Study \$69,000 after funding reserves</i>			

RESERVE USE & BALANCE PROJECTIONS

	BEGINNING RESERVES AT 07/01/22	FUNDING PER RATE STUDY 22/23	(USE)/NET REV 22/23	FUNDING PER RATE STUDY 23/24	(USE)/NET REV 23/24	PROJECTED ENDING RESERVES AT 6/30/24	TARGET BALANCE
	BUILDING REPLACEMENT	96,441	-	-	-	-	96,441
STUDIES & REPORTS REPLACEMENT	105,408	300,000	(87,000)	200,000	(300,000)	218,408	100,000
EQUIPMENT & TECHNOLOGY	242,516	300,000	(183,000)	375,000	(267,000)	467,516	500,000
METER REPLACEMENT	1,205,996	182,000	(181,836)	185,000	(267,000)	1,124,160	N/A
CAPITAL	2,901,649	1,785,000	(1,270,017)	2,000,000	(2,131,000)	3,285,633	N/A
EMERGENCY CAPITAL	2,395,166	-	-	-	-	2,395,166	2,000,000.00
CASH FLOW	4,477,609	(2,567,000)	1,821,227	(2,760,000)	1,755,658	2,727,494	2,144,714
DECR CASH FLOW / INCR OPERATING	-	-	-	-	(243,558)	(243,558)	-
OPERATING	1,901,156	-	-	-	243,558	2,144,714	2,144,714
RESTRICTED (Capacity funds, CMM)	3,805,049	-	-	-	-	3,805,049	Varies
TOTAL	17,130,991	-	99,375	-	(1,209,342)	16,021,024	
PROJECTED COMBINED TOTAL (DRAWDOWN) FOR 22/23 and 23/24			99,375	PLUS	(1,209,342)	(1,109,968)	



Operating Budget

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
Revenue				
Program: 39 - ** OPERATING REVENUES **				
01-39-41010-FI	METERED WATER SALES	3,427,000.00	3,759,087.00	4,455,000.00
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,500.00	-11,500.00	-11,137.50
01-39-41015-FI	BASIC FEES	2,290,000.00	2,560,000.00	2,731,000.00
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	410,000.00	380,000.00	399,000.00
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	30,000.00	30,000.00	34,000.00
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	170,000.00
	Total Program: 39 - ** OPERATING REVENUES **:	6,345,500.00	6,917,587.00	7,777,862.50
Program: 40 - ** NON-OPERATING REVENUES **				
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	230,300.00	182,300.00	208,000.00
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	51,817.50	41,017.50	46,800.00
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,197,257.00	1,197,257.00	1,200,000.00
01-40-43000-FI	PROPERTY TAX REVENUE	650,419.00	650,419.00	685,000.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	244,275.00	244,275.00	202,850.00
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	20,000.00
01-40-47002-FI	INTEREST REVENUE	30,000.00	128,000.00	194,000.00
	Total Program: 40 - ** NON-OPERATING REVENUES **:	2,424,068.50	2,463,268.50	2,556,650.00
	Total Revenue:	8,769,568.50	9,380,855.50	10,334,512.50
Expense				
Program: 01 - ** PRODUCTION **				
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	414,308.00	414,308.00	447,940.00
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	18,000.00	20,000.00
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,333.34	10,333.34	10,000.00
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000.00	571,000.00	685,300.00
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000.00	1,000.00	0.00
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	20,000.00	7,000.00	15,000.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	50,000.00
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	25,000.00	30,000.00
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINTENANCE	25,000.00	15,000.00	25,000.00
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	15,000.00	20,000.00
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	330,000.00	340,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	5,000.00
01-01-5-01-07002-GM	RIGHT OF WAY	17,000.00	17,000.00	25,000.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	296,040.82	296,040.82	325,811.35
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	137,668.42	138,830.28	158,227.10
	Total Program: 01 - ** PRODUCTION **:	1,931,350.58	1,898,512.44	2,157,278.45
Program: 02 - ** DISTRIBUTION **				
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	512,451.00	512,451.00	561,614.00
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.33	14,000.00	12,833.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	45,000.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	80,000.00	100,000.00	120,000.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CIRP)	14,000.00	3,000.00	14,000.00
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	13,000.00	14,000.00
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	366,165.26	366,165.26	408,801.04
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	170,275.35	171,712.40	198,440.42
	Total Program: 02 - ** DISTRIBUTION **:	1,214,724.94	1,225,328.66	1,374,688.46
Program: 03 - ** CUSTOMER SERVICE **				
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	57,477.00	57,477.00	63,288.00
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	229,643.00	204,184.00	305,660.00

Operating Budget

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	60,000.00	20,000.00	30,000.00
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000.00	3,000.00	5,000.00
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,650.00
01-03-5-03-07010-DOF	BAD DEBT	35,000.00	39,000.00	60,000.00
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER	74,750.00	74,750.00	74,150.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	200,794.47	200,794.47	268,435.77
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	19,119.30	19,280.66	22,377.21
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	87,160.15	104,018.66	98,084.30
Total Program: 03 - ** CUSTOMER SERVICE **:		775,593.92	729,154.79	933,645.28
Program: 04 - ** ADMINISTRATION **				
01-04-5-04-01108-FI	ADMINISTRATION SALARY	386,929.00	386,929.00	477,622.00
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	31,253.40
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	25,000.00	25,000.00	20,000.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000.00	5,000.00	5,000.00
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	6,000.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,000.00	45,000.00	50,000.00
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTW...	60,000.00	60,000.00	60,000.00
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	15,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	55,000.00
01-04-5-04-07050-GM	ADMINISTRATION - OTHER	0.00	14,690.00	0.00
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,000.00	8,000.00	18,000.00
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	12,000.00	12,000.00	22,000.00
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MGMT	141,100.00	141,100.00	141,100.00
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	291,883.96	291,883.96	347,532.11
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	159,197.60	190,396.25	153,249.09
01-04-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	5,000.00
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	30,000.00
Total Program: 04 - ** ADMINISTRATION **:		1,291,363.96	1,322,252.61	1,436,756.60
Program: 06 - ** FINANCE **				
01-06-5-06-01101-FI	FINANCE SALARY	384,996.00	380,589.00	406,027.00
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	75,000.00	66,100.00	73,050.00
01-06-5-06-07001-DOF	FINANCE - OTHER	37,000.00	28,800.00	35,180.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	281,762.90	281,762.90	295,279.35
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	153,725.85	183,713.81	130,263.76
Total Program: 06 - ** FINANCE **:		932,484.75	940,965.71	939,800.11
Program: 07 - ** HUMAN RESOURCES **				
01-07-5-07-01102-FI	PERSONNEL SALARY	77,026.00	42,329.00	78,680.00
01-07-5-07-01105-GMH	AWARDS SALARY/LEAVE	5,000.00	5,000.00	2,500.00
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	25,000.00	25,000.00	30,000.00
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	5,000.00	5,000.00	5,000.00
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	16,000.00	16,000.00	8,500.00
01-07-5-07-01910-GMH	LABOR LEGAL FEES	40,000.00	40,000.00	30,000.00
01-07-5-07-01915-GMH	PERSONNEL - OTHER	10,000.00	10,000.00	18,000.00
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500.00	2,500.00	2,500.00
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,388.73	56,388.73	57,170.67
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	30,762.40	36,763.28	25,222.85
Total Program: 07 - ** HUMAN RESOURCES **:		267,677.13	238,981.01	257,573.52
Program: 09 - ** BONDS, LOANS & STANDBY **				
01-09-5-09-08115-FI	CMM PRINCIPLE	132,000.00	132,000.00	116,000.00
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	170,247.19	170,247.19	176,801.71
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	112,275.00	112,275.00	86,850.00
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXP...	97,643.71	97,643.71	91,089.19
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,500.00	4,500.00	4,725.00
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000.00	12,000.00	12,600.00
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	52,344.63	27,448.00	59,516.00
Total Program: 09 - ** BONDS, LOANS & STANDBY **:		578,010.53	556,113.90	547,581.90

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For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
Program: 10 - ** REPORTS, STUDIES, & PLANS **				
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	0.00	67,000.00	10,000.00
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (E...	0.00	0.00	250,000.00
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER SUPPLY ASSESS ..	0.00	8,500.00	8,500.00
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	0.00	0.00	50,000.00
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION PLAN (GRA...	0.00	0.00	38,000.00
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPORT	0.00	0.00	8,500.00
Total Program: 10 - ** REPORTS, STUDIES, & PLANS **: 		0.00	75,500.00	365,000.00
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)				
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	63,042.00	63,042.00	69,346.00
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	18,833.33	16,000.00	12,833.00
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	439,848.00	439,848.00	475,793.00
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TRACTORS)	0.00	0.00	27,000.00
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	314,294.86	314,294.86	346,097.71
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	146,186.93	147,420.69	168,075.27
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	-329,886.00	-329,886.00	-404,424.05
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	-204,291.65	-204,291.65	-292,990.53
Total Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP): 		448,027.47	446,427.90	401,730.40
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **				
01-20-5-20-03101-DWR	HDMC: OTHER	62,300.00	62,300.00	68,000.00
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	150,000.00	100,000.00	120,000.00
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	18,000.00	20,000.00	20,000.00
Total Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **: 		230,300.00	182,300.00	208,000.00
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **				
01-51-5-51-01211-FI	COMPENSATED LEAVE	316,958.00	316,958.00	348,654.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	739,746.00	739,746.00	793,193.00
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	21,079.00	21,079.00	38,278.00
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	99,380.00	99,380.00	110,701.00
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	328,533.00	328,533.00	359,168.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,040.00	50,040.00	91,824.00
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,483.00	3,483.00	3,600.00
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,000.00	33,000.00	49,600.00
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,000.00	9,000.00	9,686.00
01-51-5-51-01305-FI	PAYROLL TAXES	206,112.00	206,112.00	244,424.00
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,807,331.00	-1,807,331.00	-2,049,128.00
Total Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **: 		0.00	0.00	0.00
Program: 52 - ** FIELD ALLOCATED TO DEPTS **				
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	15,000.00	15,000.00	17,120.00
01-52-5-52-01405-GMH	TEMPORARY LABOR - FIELD	15,000.00	15,000.00	0.00
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	22,532.00	20,000.00
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	17,000.00	20,000.00
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	28,712.03	0.00
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	34,400.00	24,000.00	29,000.00
01-52-5-52-04015-CRP	OPS: SOFTWARE	123,850.00	100,000.00	122,500.00
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	0.00	0.00	37,500.00
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	0.00	0.00	10,000.00
01-52-5-52-05005-D/P	FUEL-VEHICLES	100,000.00	100,000.00	120,000.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	20,000.00	30,000.00	35,000.00
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	29,000.00	29,000.00	30,000.00
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	96,000.00	96,000.00	106,000.00
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-473,250.00	-477,244.03	-547,120.00
Total Program: 52 - ** FIELD ALLOCATED TO DEPTS **: 		0.00	0.00	0.00
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **				
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000.00	99,046.00	15,000.00
01-53-5-53-02105-DOA	OFFICE SUPPLIES	35,000.00	35,000.00	38,820.00
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAINT	26,000.00	26,000.00	35,000.00

Operating Budget

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	33,500.00
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	54,800.00	54,800.00	40,000.00
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVICES)	0.00	0.00	60,000.00
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	191,546.00	191,546.00	110,000.00
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	4,000.00	4,000.00	3,500.00
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	71,000.00
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-430,846.00	-514,892.00	-406,820.00
Total Program: 53 - ** OFFICE ALLOCATED TO DEPTS **:		0.00	0.00	0.00
Program: 60 - ** CAPITAL O/H CLEARING **				
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (5380/90)	-18,028.76	-18,028.76	-7,200.00
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (5380/90)	0.00	0.00	-15,000.00
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-20,453.03	-20,453.03	-21,000.00
01-60-6-60-65100-FI	DEPREC CIRP EQUIP CLEARING	-17,426.97	-17,426.97	0.00
Total Program: 60 - ** CAPITAL O/H CLEARING **:		-55,908.76	-55,908.76	-43,200.00
Total Expense:		7,613,624.52	7,559,628.26	8,578,854.72
Net Revenues:		1,155,943.98	1,821,227.24	1,755,657.78



Capital Budget

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Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
Expense				
Program: 70 - ** CAPITAL - OPERATIONS **				
01-70-7-70-20014-JC	CP #A20014: METER REPLACEMENT PROGRAM 2...	181,836.08	181,836.08	250,000.00
01-70-7-70-21210-FLD	CP #A21210: TOYOTA TUNDA CREW CAB (REPL #...	62,000.00	0.00	0.00
01-70-7-70-22201-RL	CP #A22201: SCADA COMPUTER & SOFTWARE	58,000.00	58,000.00	0.00
01-70-7-70-22202-RL	CP #A22202: D1-1 BOOSTER STN UPGRADE	527,344.33	287,344.33	240,000.00
01-70-7-70-22203-RL	CP #A22203: E2-1 RESERVOIR UPGRADE	263,672.16	153,672.16	110,000.00
01-70-7-70-22206-FLD	CP #A22206: COMPRESSOR/JACKHAMMER/MOLE	60,000.00	40,000.00	0.00
01-70-7-70-22207-FLD	CP #A22207: PETTIBONE	175,208.68	110,000.00	0.00
01-70-7-70-22212-FLD	CP #A22212: VXU AND VGB	50,000.00	0.00	0.00
01-70-7-70-22217-FLD	CP #A22217: INVENTORY/EQUIP BUILDING	120,000.00	90,000.00	140,000.00
01-70-7-70-22218-FLD	CP #A22218: PAVING @ SHOP	20,000.00	20,000.00	0.00
01-70-7-70-22226-CRP	CP #A22226: 2022 JD 200G EXCAVATOR	125,000.00	125,000.00	0.00
01-70-7-70-23201-CRP	CP #A23201: VACUUM	0.00	0.00	95,000.00
01-70-7-70-23202-CRP	CP #A23202: CONCRETE MIXER	0.00	0.00	8,000.00
01-70-7-70-23204-JC	CP #A23204: 4 REPL TRUCKS	0.00	0.00	240,000.00
01-70-7-70-23205-RL	CP# A23205: CANTILEVER AUTO GATES @ 3 LOC	0.00	0.00	60,000.00
01-70-7-70-23206-RL	CP #A23206: WELL 14 INJECT UPGR & MIOX CI2 ...	0.00	0.00	50,000.00
01-70-7-70-23207-DWR	CP #A23207: AMI METER CONVERSION	0.00	0.00	200,000.00
01-70-7-70-23208-DWR	CP #A23208: TIRE CHANGER REPLACEMENT	0.00	0.00	12,000.00
01-70-7-70-23209-DWR	CP #A23209: 2-WAY RADIOS - VEHICLES	0.00	0.00	35,000.00
Total Program: 70 - ** CAPITAL - OPERATIONS **:		1,643,061.25	1,065,852.57	1,440,000.00
Program: 74 - ** CAPITAL - ADMINISTRATION **				
01-74-7-70-20008-GM	CP #A20008: 2020 URBAN WATER MANAGEMEN...	15,000.00	20,000.00	0.00
01-74-7-70-21201-DOF	CP #A21201: 2022 RATE & FEE STUDY	67,000.00	0.00	0.00
01-74-7-70-21204-GMH	CP #A21204: KEYLESS ENTRY	45,000.00	0.00	45,000.00
01-74-7-70-22214-GM	CP #A22214: SECURITY SYSTEM	20,000.00	0.00	0.00
01-74-7-70-22216-GM	CP #A22216: (CIP) CAPITAL IMPROV PLAN UPDATE	60,000.00	0.00	0.00
01-74-7-70-22219-GM	CP #A22219: EXTERIOR BLDG REFRESH	75,000.00	25,000.00	50,000.00
01-74-7-70-22228-GM	CP #A22228: PROPERTY ACQUISITION SUNSET RD	100,000.00	100,000.00	0.00
01-74-7-70-22229-GM	CP #A22229: ANN'L WATER SUPPLY ASSESSMENT ...	8,500.00	0.00	0.00
01-74-7-70-23210-DOA	CP #A23210: FILE SERVER REPLACEMENT	0.00	0.00	15,000.00
01-74-7-70-23211-DOA	CP #A23211: ADMIN BLDG ROOF	0.00	0.00	25,000.00
01-74-7-70-74013-GM	CP #A16003: CODIFICATION OF RECORDS	9,065.00	0.00	10,000.00
Total Program: 74 - ** CAPITAL - ADMINISTRATION **:		399,565.00	145,000.00	145,000.00
Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **				
01-80-7-70-22209-CRP	CP #A22209: TILFORD PH2 DESIGN/SURVEY	75,000.00	50,000.00	80,000.00
01-80-7-70-22211-CRP	CP #A22211: TILFORD PH2 INSTALL	315,621.60	220,000.00	650,000.00
01-80-7-70-22227-CRP	CP #A22227: BELMONT DESIGN/SURVEY	180,000.00	196,000.00	150,000.00
01-80-7-70-23001-CRP	CP #A23001:JT SALOON/DIVISION ST MAINLINE ...	0.00	45,000.00	0.00
01-80-7-70-23203-CRP	CP #A23203: BELMONT PIPELINE (INVENTORY PR...	0.00	0.00	500,000.00
Total Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **:		570,621.60	511,000.00	1,380,000.00
Total Expense:		2,613,247.85	1,721,852.57	2,965,000.00
Report Total:		2,613,247.85	1,721,852.57	2,965,000.00

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2022 - 2023 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist		
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
1.00			Water Distribution Foreman		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			CUSTOMER SERVICE (4.29 positions)		
	0.50		Director of Administration	Budgeted but Partially Unfilled	
	2.00		Lead Customer Service Representative / Customer Service Representative		
	0.25		Accounts Receivable Technician		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			ADMINISTRATION (3.50 Positions)		
	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration	Budgeted but Partially Unfilled	
0.50	0.50		Purchasing / Grants Coordinator (1/2 year)	Budgeted but Unfilled	
			Office Assistant (3/4-time)		
			FINANCE (4.96 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician II (Asset Specialist) (1/2 year)	Budgeted but Unfilled	
	0.75		Accounts Receivable Technician		
	0.21		Office Assistant (3/4-time)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist	Budgeted but Partially Unfilled	
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
12.67	11.75	5.00	TOTAL (29.42)	\$ 2,379,787	\$ 1,161,025
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 40%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.					
			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Foreman		
1.00			CIRP - Pipelayer II		
			CIRP - Pipelayer I		
3.00					
			TOTAL (5.33)	\$502,890	\$264,268
			includes OT, Standby, Callback >		
18.00	11.75	5.00	TOTAL (34.75)	\$2,882,677	\$1,425,293

COMBINED PERCENTAGE OF REVENUE 49%

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2023 - 2024 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Unfilled	
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
1.00			Distribution Supervisor		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			CUSTOMER SERVICE (4.79 positions)		
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			ADMINISTRATION (4.50 Positions)		
	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		
0.50	0.50		Purchasing & Inventory Technician (1/2 year)	1/2 Year Budget; Unfilled	
0.50	0.50		Restore Position TBD (Regulatory, Development & Grants Coordinator)	Full Year Budget; Unfilled	
			FINANCE (4.46 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
	0.25		Billing & Customer Service Supervisor		
	0.21		Office Assistant (3/4-time)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
13.17	12.25	5.00	TOTAL (30.42)	\$ 2,688,231	\$ 1,328,551
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 39%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL					
			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
			TOTAL (5.33)	\$546,393	\$292,533
18.50	12.25	5.00	TOTAL (35.75)	\$3,234,624	\$1,621,084
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 47%

MAJOR RESERVE USAGE DETAIL, ESTIMATED

Prepared by A. Roman 05/16/23

	22/23 REVISED				23/24			
	REPORTS	EQ/TCH	MTR RPLC	CAPITAL	REPORTS	EQ/TCH	MTR RPLC	CAPITAL
BEGINNING RESERVE BALANCE	105,408	242,516	1,205,996	2,901,649	318,408	359,516	1,206,160	3,416,633
PLUS NEW FUNDING ANTICIPATED	300,000	300,000	182,000	1,785,000	200,000	375,000	185,000	2,000,000
<u>OPERATING USAGE</u>								
Urban Water Mgmt Plan (UWMP)	20,000							
Rate & Fee Study	67,000							
Meter Replacement			181,836				267,000	
Capital Improvent Plan (CIP)					250,000			
Strategic Plan					50,000			
<u>CAPITAL USAGE</u>								
SCADA Comp & Software		58,000						
Excavator		125,000						
4 Repl. Trucks						240,000		
Tire Changer						12,000		
File Servers						15,000		
All Other Capital				1,270,017				2,131,000
LESS USAGE DETAILED ABOVE	87,000	183,000	181,836	1,270,017	300,000	267,000	267,000	2,131,000
ENDING RESERVE BALANCE @ FYE	318,408	359,516	1,206,160	3,416,633	218,408	467,516	1,124,160	3,285,633