



2021-2022 BUDGET

And 2020-2021 Revised

Joshua Basin Water District

Fiscal year ending June 30, 2022

Approved June 16, 2021



TABLE OF CONTENTS

General Manager’s Letter	1
Summary Budget.....	2
Reserve Use & Balance Projections	3
Operating Budget.....	4 - 8
Major Budget Revenues Chart	9
Major Operating Expenses by Department Graph	10
Operating Revenues vs. Operating Expenses Graph	11
Capital Budget.....	12
Salary & Benefits Budget Comparison	13 - 14
Organizational Chart	15



Dear Madam President, Directors, Colleagues and Members of the Public:

On behalf of Joshua Basin Water District (the "District"), we are pleased to provide the approved 2021-22 fiscal year budget for your reference. Throughout the formulation of last year's 2020-21 budget, there was a looming question over how COVID-19 may carry into the plans and needs of the District. Through periods of uncertainty and a multitude of best practices and regulations handed down by the State and Center for Disease Control limiting how we could interact; the employees and Board of this District faced those challenges head on. Adaptations that included remote working, remote meetings, office modifications, and modified schedules, allowed us to continue to work – not only to ensure that a safe and reliable water supply was delivered to our customers, but while also accomplishing many of the projects and changes we set out to complete during this tumultuous time.

As we set our focus on next year, the District will continue to move forward making progress on all fronts. Our efforts toward improving our water supply reliability and water quality will see large scale projects like the Tilford Watermain Replacement Project, the Well 14 – 4 LOG Project, and a Wastewater Master Plan/Preliminary Design undertaken this year. Additional equipment, making routine tasks like valve maintenance more streamlined, will be added and allow field actions to automatically update the District's GIS system. The District will also reduce its reliance on chlorine deliveries by moving forward with the installation of on-site chlorine generators. We will also continue to bring the District up to date with its technology and records management through further automated work processes in Laserfische and continued efforts to codify decades of rules and regulations. Our billing and accounting system, one of the most important software solutions the District operates, will move from a localized program to a more updated and accessible cloud-based version. The limitations of our current payroll and human resources software will also be addressed as the District transitions to a more robust, yet comparably-priced, system. Furthermore, all-important staffing, safety, and space needs are being addressed on a number of levels.

As a small district with big goals and expectations, challenges are abundant. Whether it be assisting our customers or the completion of complex projects or programs, the level of professionalism, skill, and flexibility that our employees exhibit is nothing less than amazing. As we move into a new fiscal year, I would like to thank our customers for their patience and understanding over the past year as we navigated the impacts of COVID-19; and our employees for maintaining a high level of service. In addition, I would like to thank our entire Board for their support and guidance throughout the budget process. Your approval of the 2021-22 budget continues to set the pace for the District's progress and successful future.

Thank you,

A handwritten signature in blue ink, appearing to read "Mark C. Ban", is written over a light blue horizontal line.

Mark C. Ban
General Manager

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SUMMARY

OPERATING BUDGET

REVENUES

39 - ** OPERATING REVENUES **	5,575,360	6,141,655
40 - ** NON-OPERATING REVENUES **	2,234,580	2,146,016
TOTAL OPERATING (NON-CAPITAL) REVENUES	7,809,940	8,287,671

EXPENSES

01 - ** PRODUCTION **	1,747,534	1,841,940
02 - ** DISTRIBUTION **	882,204	1,034,495
03 - ** CUSTOMER SERVICE **	1,164,466	1,014,860
04 - ** ADMINISTRATION **	1,074,775	1,226,312
05 - ** DEVELOPMENT & ENGINEERING **	35,000	55,000
06 - ** FINANCE **	597,496	752,674
07 - ** HUMAN RESOURCES **	233,516	200,376
09 - ** BONDS, LOANS & STANDBY **	582,647	693,475
12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	241,025	258,833
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	130,000	132,000
TOTAL OPERATING EXPENSES	6,688,664	7,209,966

NET REVENUE before FUNDING RESERVES

1,121,276 **1,077,704**

^ NET REVENUE ^

FUNDING OF RESERVES from OPERATING BUDGET

42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **	1,750,000	1,750,000
(DEFICIT/DRAWDOWN) after FUNDING RESERVES & before CAPITAL EXPENSES	(628,724)	(672,296)

^ RESERVE DRAWDOWN ^

CAPITAL BUDGET

REVENUES

41 - ** CAPITAL REVENUE **	Grant	41,165
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EXPENSES

70 - ** CAPITAL - OPERATIONS **	497,746	970,700
74 - ** CAPITAL - ADMINISTRATION **	289,000	516,907
80 - ** CAPITAL - CIRP TOP PRIORITIES **	750,000	800,000
TOTAL CAPITAL EXPENSES	1,536,746	2,287,607
(DEFICIT/DRAWDOWN) after CAPITAL EXPENSES	(1,495,581)	(2,287,607)
(DEFICIT/DRAWDOWN) - COMBINED OPERATING & CAPITAL	(2,124,304)	(2,959,903)

CASH FLOW EFFECT ON OPERATING AND CAPITAL RESERVES

(DEFICIT/DRAWDOWN) - COMBINED OPERATING & CAPITAL from ABOVE	(2,124,304)	(2,959,903)
CASH FLOW FROM USE OF METER REPL. RESERVE	(389,209)	(300,000)
ANNUAL REPLENISHMENT OF RESERVES from ABOVE	1,750,000	1,750,000
(DEFICIT/DRAWDOWN) IN EXCESS OF RATE STUDY FUNDING	(763,513)	(1,509,903)

8,995,332.92

END BAL @ 06/30/2022
PROJECTED RESERVE:

APPROVED	
2020-2021	2021-2022
Revised Budget	Original Budget

PROJECTED RESERVE BALANCE

11,268,749.00 BEG BAL @ 07/01/2020

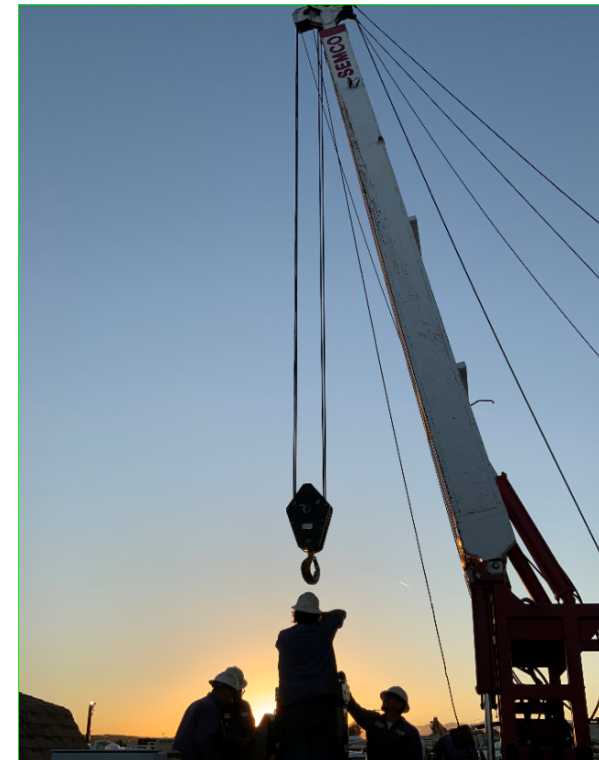
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RESERVE USE & BALANCE PROJECTIONS

	TOTAL <i>incl Loan</i>	BUILDING	STUDIES	EQUIP & TECH	METER REPL*	CAPITAL	EMERGENCY	CASH FLOW	OPERATING	RESTRICTED	LOAN
BEGINNING RESERVES as of 07/01/20	11,268,749	36,441	61,306	193,522	734,931	1,720,073	2,000,000	1,413,444	1,686,373	2,728,864	693,795
20/21 REVISED											
OPERATING (DEFICIT/DRAWDOWN)	(628,724)										
FUNDING FROM RATE STUDY	1,750,000							1,750,000			
ALLOCATION OF FUNDING FROM RATE STUDY	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000)	-	-	-
PROJECTED OPERATING & CAPITAL USE	(1,884,790)		(95,000)	(5,000)	(389,209)	(601,690)	(100,096)				(693,795)
21/22											
OPERATING (DEFICIT/DRAWDOWN)	(672,296)										
FUNDING FROM RATE STUDY	1,750,000							1,750,000			
ALLOCATION OF FUNDING FROM RATE STUDY	-	30,000	50,000	170,000	500,000	1,000,000	-	(1,750,000)			
PROJECTED OPERATING & CAPITAL USE	(2,587,607)		-	(350,700)	(300,000)	(1,636,907)				(300,000)	-
PROJECTED ENDING RESERVES @ 06/30/22	8,995,332	96,441	66,306	177,822	1,045,722	1,481,476	1,899,904	1,413,444	1,686,373	2,428,864	-
OPERATING (DEFICIT/DRAWDOWN) THROUGH 06/30/22	(1,301,019)										
PROJECT (DEFICIT/DRAWDOWN) THROUGH 06/30/22	(4,472,397)	INCLUDES CAPITAL AND OPERATING									
RESERVE REPLENISHMENT	3,500,000										
NET DRAWDOWN ON RESERVES	(2,273,416)										

*OPERATING



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OPERATING BUDGET

APPROVED	
2020-2021	2021-2022
Revised Budget	Original Budget

REVENUES

Program: 39 - ** OPERATING REVENUES **

01-39-41010-FI	METERED WATER SALES	3,119,000	3,427,000
01-39-41011-FI	(WATER CASHFLOW CONTRA)	(187,140)	(205,620)
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	(11,500)	(7,725)
01-39-41015-FI	BASIC FEES	2,061,000	2,290,000
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	369,000	410,000
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	25,000	28,000
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000	200,000
	TOTAL OPERATING REVENUES	5,575,360	6,141,655

Program: 40 - ** NON-OPERATING REVENUES **

01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	130,000	132,000
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	29,250	29,700
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,183,822	1,191,301
01-40-42110-FI	(STANDBY CASHFLOW CONTRA)	-	(119,130)
01-40-43000-FI	PROPERTY TAX REVENUE	455,000	535,012
01-40-43020-FI	ASSESSMENT REVENUE - CMM	257,488	242,133
01-40-46100-FI	GRANT REVENUE - FEDERAL	31,020	-
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000	20,000
01-40-47002-FI	INTEREST REVENUE	128,000	115,000
	TOTAL NON-OPERATING REVENUES	2,234,580	2,146,016
	TOTAL OPERATING (NON-CAPITAL) REVENUES	7,809,940	8,287,671



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EXPENSES BY DEPARTMENT

Program: 01 - ** PRODUCTION **

01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	379,886	389,552
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	6,000	7,000
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	7,500	10,000
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	500,000	571,000
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	40,000	10,000
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000	5,000
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500	3,500
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000	35,000
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	100,000	30,000
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MAINTENANCE	25,000	25,000
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000	20,000
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	300,000	325,000
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000	5,000
01-01-5-01-07002-GM	RIGHT OF WAY	16,870	16,870
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	216,330	281,302
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	87,449	107,716
	TOTAL PRODUCTION	1,747,534	1,841,940

Program: 02 - ** DISTRIBUTION **

01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	373,115	448,895
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	10,000	12,500
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	40,000	45,000
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	55,000	60,000
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	10,000	15,000
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	2,000	5,000
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	264,404	323,993
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	127,686	124,107
	TOTAL DISTRIBUTION	882,204	1,034,495

Program: 03 - ** CUSTOMER SERVICE **

01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	119,149	51,763
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	152,665	237,173
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	407,685	300,000
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000	5,000
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	6,650	6,650
01-03-5-03-07010-DOF	BAD DEBT	30,000	40,000
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	56,800	60,000
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	252,386	203,388
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	23,342	14,330
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	110,789	96,556
	TOTAL CUSTOMER SERVICE	1,164,466	1,014,860

Program: 04 - ** ADMINISTRATION **

01-04-5-04-01108-FI	ADMINISTRATION SALARY	344,676	340,498
01-04-5-04-01115-FI	SAFETY SALARY	7,041	-
01-04-5-04-01121-FI	DIRECTORS SALARY	32,642	31,253
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	20,000	25,000
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000	5,000
01-04-5-04-07008-EXA	BUSINESS EXPENSE	10,000	6,000
01-04-5-04-07014-GM	PUBLIC INFORMATION	64,967	66,702
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	44,482	49,291
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000	15,000
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	60,000	55,000
01-04-5-04-07218-HR	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,825	23,825
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	15,000	55,000
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	95,000	114,000
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	196,139	278,381
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	141,003	161,363
	TOTAL ADMINISTRATION	1,074,775	1,226,312

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Program: 05 - ** DEVELOPMENT & ENGINEERING **

01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	5,000	-
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	15,000	40,000
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	15,000	15,000
TOTAL DEVELOPMENT & ENGINEERING		35,000	55,000

Program: 06 - ** FINANCE **

01-06-5-06-01101-FI	FINANCE SALARY	238,551	325,649
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	24,915	25,360
01-06-5-06-07001-DOF	FINANCE - OTHER	24,101	30,065
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	164,892	235,041
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	145,037	136,559
TOTAL FINANCE		597,496	752,674

Program: 07 - ** HUMAN RESOURCES **

01-07-5-07-01102-FI	PERSONNEL SALARY	86,082	39,761
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	2,500	2,500
01-07-5-07-01215-HR	EMPLOYEE TRAINING	5,000	30,000
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	10,000	10,000
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	10,000	16,000
01-07-5-07-01910-HR	LABOR LEGAL FEES	40,000	40,000
01-07-5-07-01915-HR	PERSONNEL - OTHER	20,000	10,000
01-07-5-07-01920-HR	AWARDS GIFTS	2,500	2,500
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	31,248	31,328
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	26,186	18,287
TOTAL HUMAN RESOURCES		233,516	200,376

Program: 09 - ** BONDS, LOANS & STANDBY **

01-09-5-09-08115-FI	CMM PRINCIPLE	121,000	127,000
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	-	132,410
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	157,858	170,247
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	120,713	115,133
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	110,033	97,644
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,200	1,400
01-09-5-09-08325-FI	ADMINISTRATION - CMM	11,844	11,642
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	60,000	38,000
TOTAL BONDS, LOANS & STANDBY		582,647	693,475

Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)

01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	30,736	61,507
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	346,831	373,831
01-12-5-12-02213-JC	CIRP: SMALL TOOLS/MISC. EXP.	15,000	15,000
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	240,367	269,778
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	85,920	103,347
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	(284,068)	(323,831) ALLOC TO CAPITAL
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	(193,761)	(240,799) ALLOC TO CAPITAL
TOTAL CIRP		241,025	258,833

Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **

01-20-5-20-03101-DWR	HDMC: OTHER	40,000	40,000
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	80,000	80,000
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,000	12,000
TOTAL HDMC TREATMENT PLANT (Reimbursable)		130,000	132,000

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EXPENSES FOR SHARED DEPTS / ALLOCATED TO MAIN DEPARTMENTS

Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **

01-51-5-51-01211-FI	COMPENSATED LEAVE	264,648	308,493
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	545,665	643,464
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	16,300	19,024
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	42,588	75,546
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	228,197	311,873
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,573	41,354
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,525	3,524
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	27,000	27,000
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	8,000	8,000
01-51-5-51-01305-FI	PAYROLL TAXES	179,269	184,933
01-51-5-51-98000 -FI	ALLOCATED EXPENSES - BENEFITS	<u>(1,365,765)</u>	<u>(1,623,211)</u> ALLOC TO DEPTS
	UNALLOCATED BENEFIT SHARED ACCOUNTS	-	-

Program: 52 - ** FIELD ALLOCATED TO DEPTS **

01-52-5-52-01240-D/P	UNIFORMS (FIELD)	10,500	11,500
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,000	15,000
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	27,680	20,000
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & REPAIR	5,500	-
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	1,000	1,000
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	25,000	30,000
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & COMP. EQUIP	93,716	138,000
01-52-5-52-05005-D/P	FUEL-VEHICLES	55,000	60,000
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	15,000	20,000
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	26,000	29,000
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	50,000	25,000
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	<u>(324,396)</u>	<u>(349,500)</u> ALLOC TO DEPTS
	UNALLOCATED FIELD SHARED ACCOUNTS	-	-

Program: 53 - ** OFFICE ALLOCATED TO DEPTS **

01-53-5-53-01405-HR	TEMPORARY LABOR FEES	102,100	30,000
01-53-5-53-02105-EXA	OFFICE SUPPLIES	43,000	35,000
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	15,000	26,000
01-53-5-53-02110-EXA	POSTAGE	33,500	33,500
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	44,680	47,265
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE & SUPPORT	111,235	164,000
01-53-5-53-05010-DOF	AUTO EXPENSE - OFFICE	5,500	6,000
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	68,000	71,000
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	<u>(423,015)</u>	<u>(412,765)</u> ALLOC TO DEPTS
	UNALLOCATED OFFICE SHARED ACCOUNTS	-	-

TOTAL OPERATING EXPENSES

6,688,664 7,209,966

NET REVENUE before FUNDING RESERVES

1,121,276 1,077,704

^ NET REVENUE ^

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FUNDING OF RESERVES from OPERATING BUDGET

Rate Study Net Operating Revenues are designated to fund these reserve funds

Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **

01-42-5-99-00010-FI	BUILDING RES (OP Funded)	30,000	30,000
01-42-5-99-00100-FI	EQUIP&TECH RES (OP Funded)	170,000	170,000
01-42-5-99-00150-FI	METER REPL RES (OP Funded)	500,000	500,000
01-42-5-99-00250-FI	STUDIES/REPORTS RES (OP Funded)	50,000	50,000
01-42-5-99-00300-FI	CAPTIAL RES (OP Funded)	1,000,000	1,000,000
TOTAL RESERVE SET-ASIDE (DRAWDOWN) - OP		1,750,000	1,750,000
(DEFICIT/DRAWDOWN) after FUNDING RESERVES		(628,724)	(672,296)
^ RESERVE DRAWDOWN ^			

CASH FLOW FROM USE OF METER REPL. RESERVE

Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **

01-42-5-99-00152-FI	METER REPL RES (OP Used)	(389,209)	(300,000)
AVAILABLE FROM OPERATING RESERVE REIMBURSEMENT		(389,209)	(300,000)

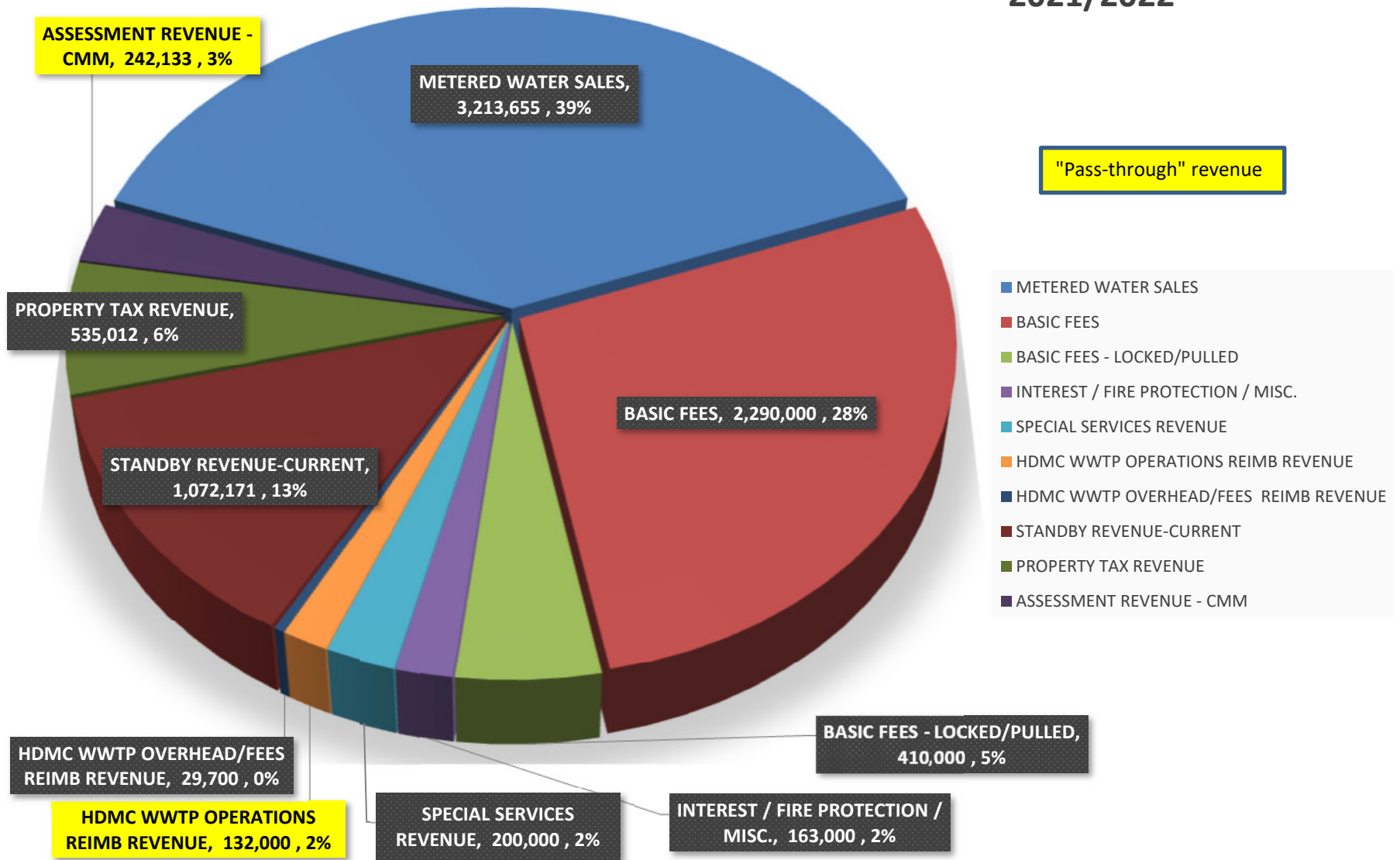


Photo by Jim Corbin

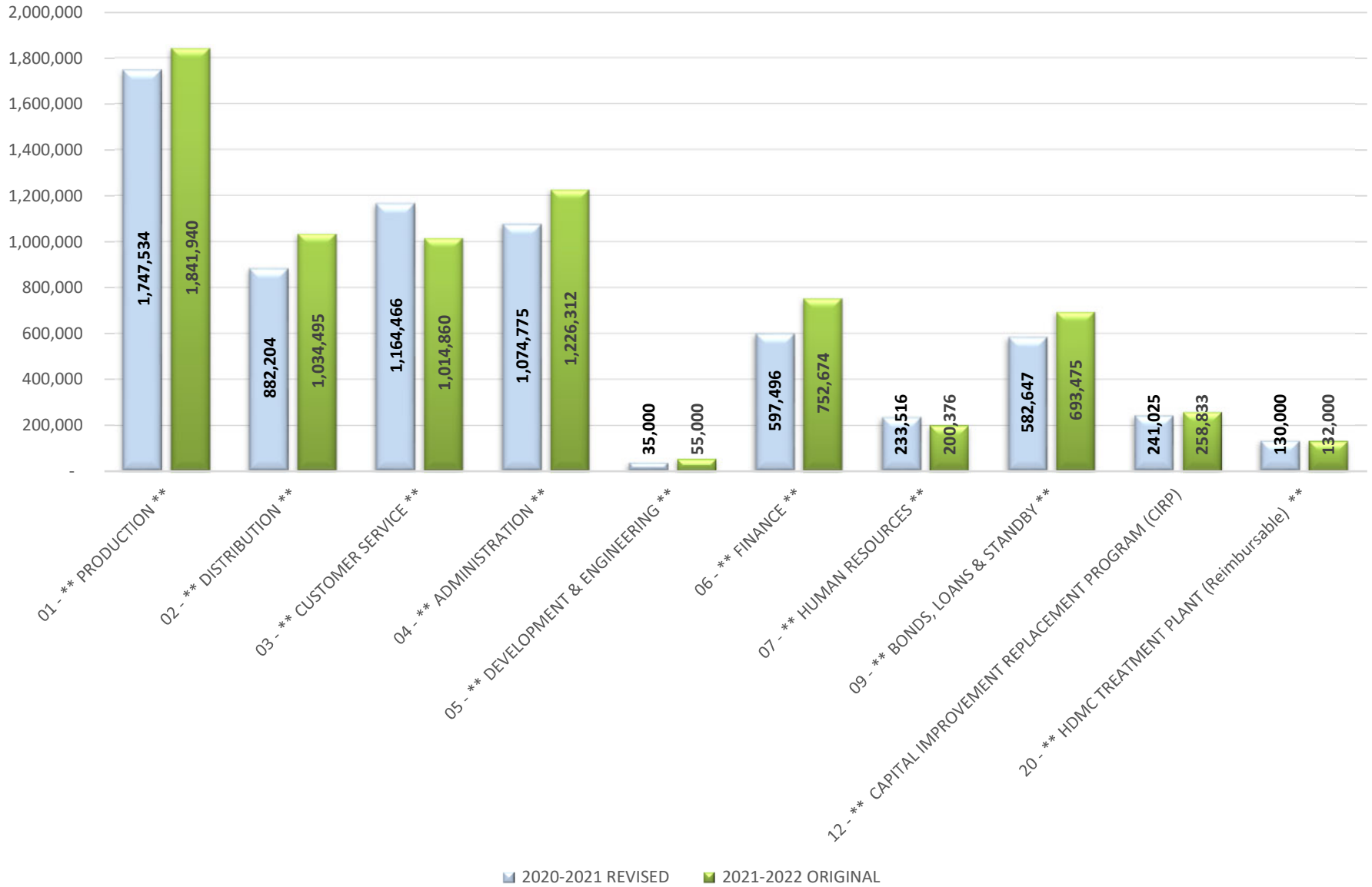
MAJOR BUDGET REVENUES BY SOURCE

JOSHUA BASIN WATER DISTRICT

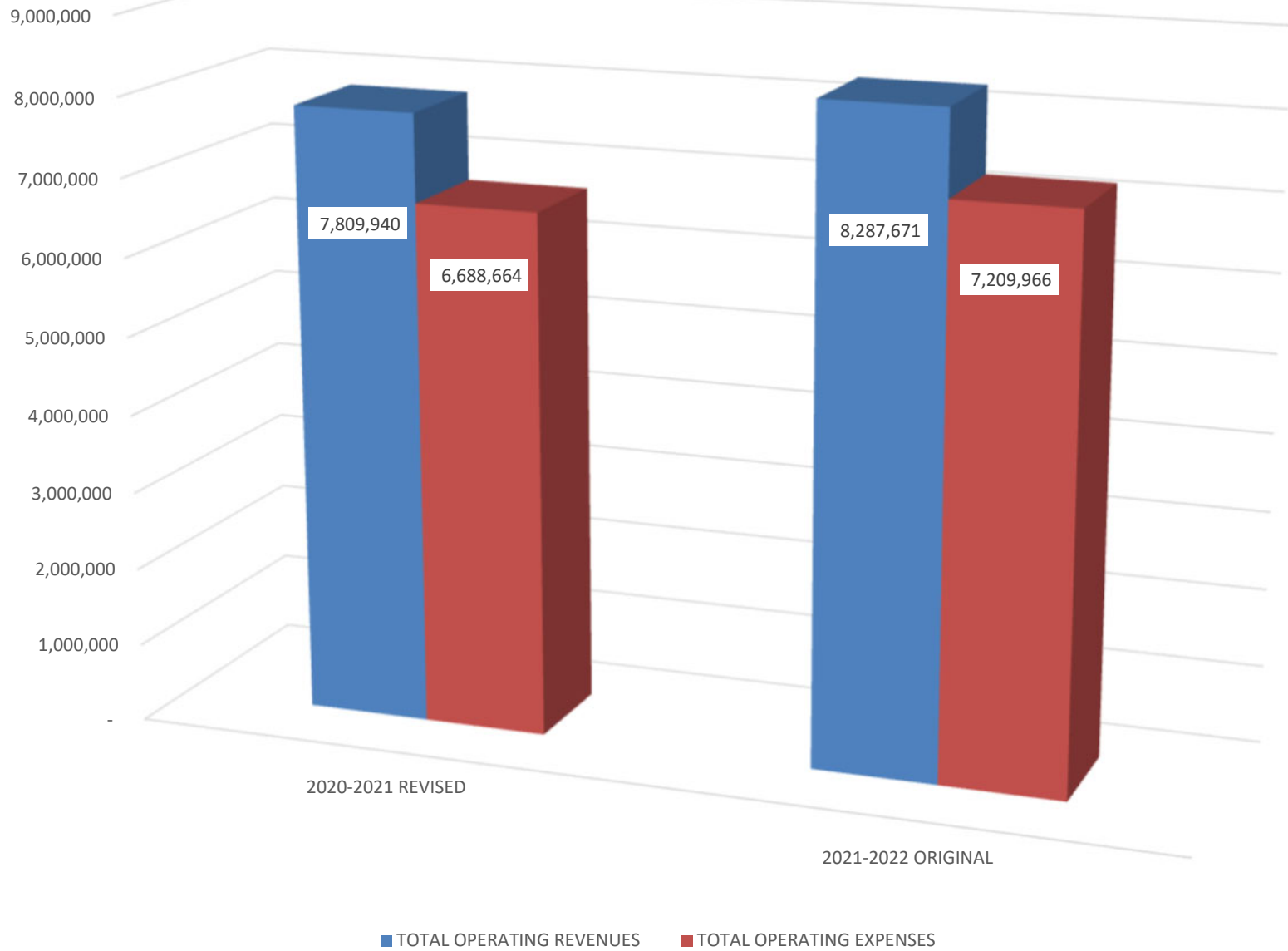
2021/2022



MAJOR BUDGET OPERATING EXPENSES BY DEPARTMENT (aka "Program") JOSHUA BASIN WATER DISTRICT 2020/21 REVISED & 2021/22



BUDGET OPERATING REVENUES VS. OPERATING EXPENSES JOSHUA BASIN WATER DISTRICT 2020/21 REVISED & 2021/22



JBWD APPROVED BUDGET

Approved 06/16/21

CAPITAL BUDGET

APPROVED		
2020-2021		2021-2022
Revised Budget		Original Budget

REVENUES

Program: 41 - ** CAPITAL REVENUE **

01-41-46110-FI	GRANT REVENUE - STATE		41,165	-
TOTAL CAPITAL REVENUES			41,165	-

EXPENSES

Program: 70 - ** CAPITAL - OPERATIONS **

		<u>Reserve Elig.</u>		<u>Reserve Elig.</u>	
01-70-7-70-19209-RL	CP#A19209: WELL 14 - 4 LOG TREATMENT	Capital	350,000	Capital	300,000
01-70-7-70-20005-JC	CP #A20005: SCADA (PH 4)	Eq&Tch	5,000	Eq&Tch	40,000
01-70-7-70-20011-GM	CP #A20011: GEOVIEWER UPGRADES	Capital	42,650	Capital	20,000
01-70-7-70-20013-JC	CP#A20013: WELL 10 EMERGENCY REHAB	Emrg Capital	100,096		-
01-70-7-70-21205-JC	CP# A21205: AUTO LIFT FOR SHOP		-	Capital	30,000
01-70-7-70-21206-JC	CP #A21206: 410L JOHN DEERE BACKHOE (c&m)		-	Eq&Tch	129,000
01-70-7-70-21207-JC	CP #A21207: WACHS VALVE TURN MACH W/ PWR PCK PMPS		-	Eq&Tch	89,700
01-70-7-70-21208-JC	CP #A21208: D-1-1 BOOSTER STATION DESIGN		-	Capital	150,000
01-70-7-70-21209-D/P	CP #A21209: TOYOTA TUNDA CREW CAB (REPL #V__)		-	Eq&Tch	46,000
01-70-7-70-21210-JC	CP #A21210: TOYOTA TUNDA CREW CAB (REPL #V__)		-	Eq&Tch	46,000
01-70-7-70-21211-JC	CP #A21211 SODIUM HYPOCHL GEN (WELL 10)		-	Capital	120,000
TOTAL CAPITAL - OPERATIONS			497,746		970,700

Program: 74 - ** CAPITAL - ADMINISTRATION **

01-74-7-70-19215-GM	CP #A19215: SOLAR FEASABILTY STUDY		-	Capital	15,000
01-74-7-70-20002-HR	CP #A20002: LASERFICHE SOFTWARE	Capital	50,000		-
01-74-7-70-20003-EXA	CP #A20003 1) RESTRUC C.S./LOBBY & 2) FRONT DOORS	Capital	18,000	Capital	-
01-74-7-70-20008-GM	CP #A20008: URBAN WATER MANAGEMENT PLAN	St&Rpt	95,000		-
01-74-7-70-20012-GM	CP #A20012: LAND ACQ: CHOLLITA RD	Capital	88,000		-
01-74-7-70-21201-DOF	CP #A21201: 2022 RATE & FEE STUDY		-	Capital	30,000
01-74-7-70-21212-GM	CP #A21212: WASTEWATER MASTER PLAN/PRELIM DESIGN		-	WW Capacity	300,000
01-74-7-70-21213-HR	CP #A21213: PAYLOCITY PAYROLL IMPLEMENTATION		-	Capital	11,000
01-74-7-70-21214-GM	CP #A21214: GEOVIEWER PLANT CHECK MODULE		-	Capital	30,000
01-74-7-70-21214-GM	CP #A21215: ADMIN. OFFICE BLDG DESIGN		-	Capital	108,042
01-74-7-70-72007-GM	CP #A20007: AWIA COMPLIANCE PLAN	Capital	38,000		-
01-74-7-70-74013-EXA	CP#A16003: CODIFICATION OF RECORDS		-	Capital	11,865
01-74-7-70-74020-DOF	CP#A19020: COST ALLOCATION AUDIT		-	Capital	11,000
TOTAL CAPITAL - ADMINISTRATION			289,000		516,907

Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **

01-80-7-70-72012-CRP	CP#A18005: TILFORD PIPELINE INSTALL	Loan/Capital	200,000	Capital	800,000
01-80-7-70-72014-CRP	CP#A18016: SADDLEBACK-23,370LF MAIN REPL (Install)	Loan/Capital	550,000		-
TOTAL CAPITAL - CIP TOP PRIORITIES			750,000		800,000

TOTAL CAPITAL EXPENSES before RESERVE USAGE

(DEFICIT/DRAWDOWN) - CAPITAL

1,536,746	2,287,607
(1,495,581)	(2,287,607)

CASH FLOW FROM USE OF LOAN/CAPITAL RESERVES

Program: 41 - ** CAPITAL REVENUE **

01-41-46410-FI	(CIRP) MUNICIPAL FINANCE LOAN	Loan	(693,795)		-
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Program: 45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP **

01-45-5-99-00012-FIC	BUILDING RES (Used)		-		-
01-45-5-99-00111-FI	EMERG RESER (Used)	Emrg Capital	(100,096)		-
01-45-5-99-00112-FIC	EQUIP&TECH RES (Used)	Eq&Tch	(5,000)	Eq&Tch	(350,700)
01-45-5-99-00251-FIC	STUDIES/REPORTS RES (Used)	St&Rpt	(95,000)		-
01-45-5-99-00305-FIC	CAPITAL RES (Used)	Capital	(642,855)	Capital	(1,636,907)
01-45-5-99-00999-FIC	WASTEWATER CAPACITY RESERVE (Used)		-	WW Capacity	(300,000)
AVAILABLE FROM LOAN/CAPITAL RESERVE REIMBURSEMENTS			(1,536,746)		(2,287,607)

JOSHUA BASIN WATER DISTRICT
SALARY & BENEFITS BUDGET COMPARISON at Top Step



2020 - 2021 Original PAYROLL BUDGET						
# Operations	# Administration	# Board	Description	Salaries	Benefits	
Unfilled			PRODUCTION (4 positions)			
1.00			AGM-Operations Water Production Supervisor			
2.00			Water Production Operator II			
1.00			Water Quality Specialist			
Unfilled			DISTRIBUTION (5 positions)			
1.00			AGM-Operations Water Distribution Supervisor			
1.00			Lead Construction & Maintenance			
2.00			Construction & Maintenance II			
1.00			Construction & Maintenance I			
			CUSTOMER SERVICE (4.75 positions)			
	2.00		Lead Customer Service Representative / Customer Service Representative			
	0.50		Accounts Receivable Technician			
	0.25		General Office Assistant (3/4-time)			
1.00			Field Service Technician			
1.00			Field Service Technician II			
Unfilled	Unfilled		DEVELOPMENT (0 Positions)			
			Development Coordinator			
			ADMINISTRATION (4.3 Positions)			
0.50	0.50		General Manager			
	0.40		AGM - Controller			
	1.00		Executive Assistant			
0.50			Safety Coordinator (part-time)			
	0.65		Director of Administration			
0.25	0.25		Public Information Associate (prev funded via Public Info acct)			
	0.25		General Office Assistant (3/4-time)			
			FINANCE (3.35 Positions)			
	0.60		AGM / Controller > Director of Finance			
	1.00		Accountant			
	1.00		Accounting Technician			
	0.50		Accounts Receivable Technician			
	0.25		General Office Assistant (3/4-time)			
			HUMAN RESOURCES (0.35 Positions)			
	0.35		Director of Administration			
			DIRECTORS (5 Positions)			
	1.00		Director			
	1.00		Director			
	1.00		Director			
	1.00		Director			
	1.00		Director			
12.25	9.50	5.00	TOTAL (26.75)			
			includes OT, Standby, Callback >	\$ 2,048,281	\$ 856,532	
COMBINED PERCENTAGE OF REVENUE					38%	
POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / ORG. ASSESS. / METER REPL.						
1.00			ORGANIZATIONAL ASSESSMENT (1 Position) (SUPPLEMENTAL)			
Unfilled	Unfilled		Operations Technician			
			Purchasing & Contracts Administrator	\$53,019	\$35,753	
			CAPITAL IMPROVEMENT CREW POSITIONS (5 Positions)			
1.00			CIRP - Lead Equipment Operator			
1.00			CIRP - Pipelayer II			
1.00			CIRP - Pipelayer I			
2.00			CIRP - Laborer			
18.25	9.50	5.00	TOTAL (6)	\$314,803	\$193,761	
			includes OT, Standby, Callback >	\$2,416,103	\$1,088,723	
COMBINED PERCENTAGE OF REVENUE					46%	

JOSHUA BASIN WATER DISTRICT
SALARY & BENEFITS BUDGET COMPARISON at Top Step



2021 - 2022 Original PAYROLL BUDGET

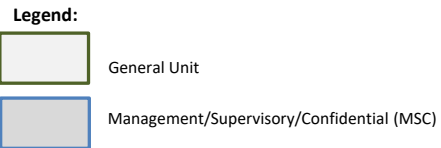
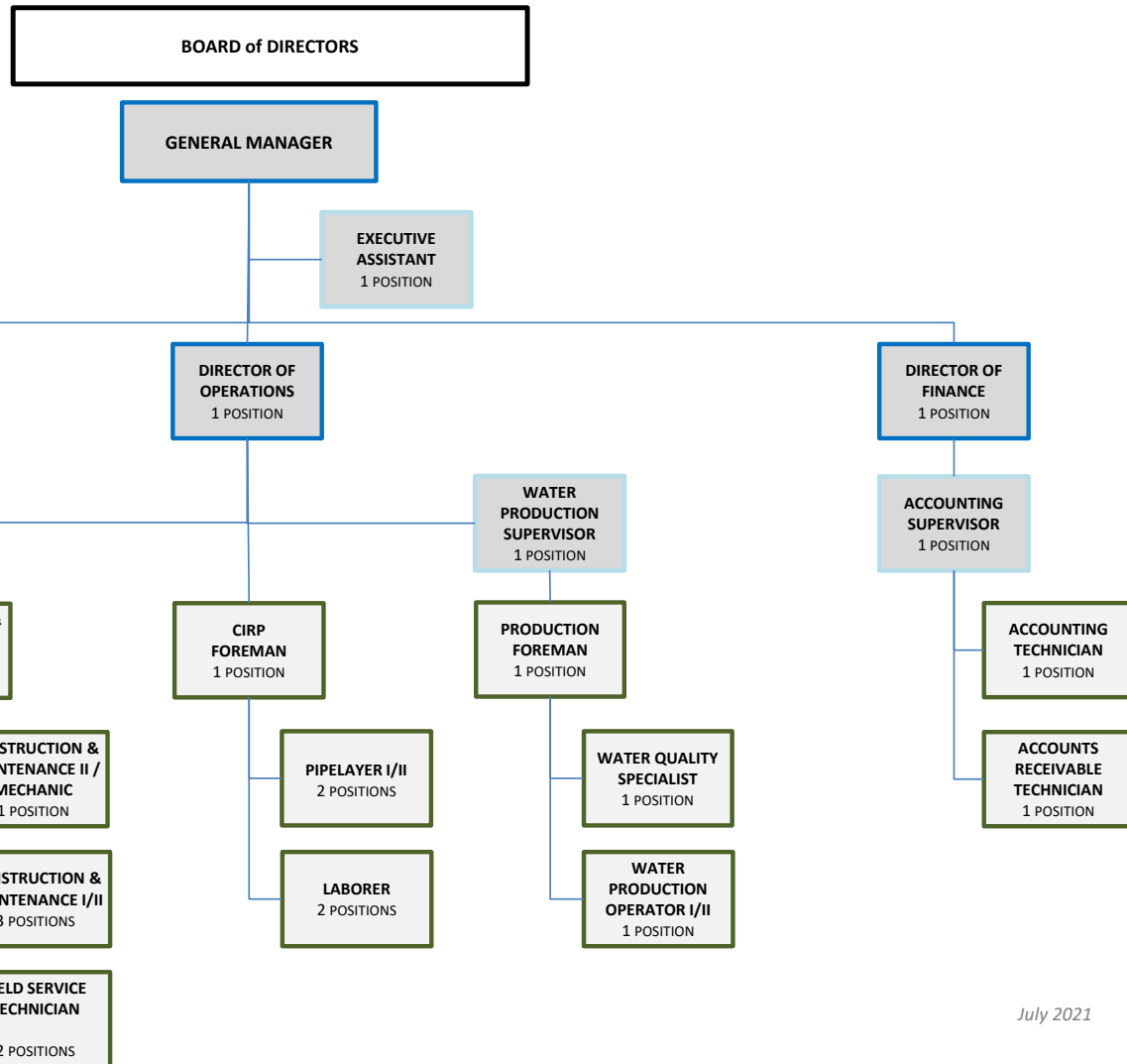
# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
0.33			Director of Operations		
1.00			Water Production Supervisor		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Quality Specialist		
			DISTRIBUTION (6.34 positions)		
0.34			Director of Operations		
			Water Distribution Supervisor		
1.00			Water Distribution Foreman		
			Lead Construction & Maintenance		
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 (4.33 positions)		
0.33			Director of Administration		
0.50			TBD Supervisor		
2.00			Lead Customer Service Representative / Customer Service Representative		
0.25			Accounts Receivable Technician		
0.25			General Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
			DEVELOPMENT (0 Positions)		
			Development Coordinator		
			ADMINISTRATION (3.09 Positions)		
0.50	0.50		General Manager		
	1.00		AGM - Controller		
			Executive Assistant		
			Safety Coordinator (part-time)		
	0.34		Director of Administration		
	0.50		TBD Supervisor		
			Public Information Associate (funded via Public Info acct)		
	0.25		General Office Assistant (3/4-time)		
			FINANCE (4 Positions)		
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	0.75		Accounts Receivable Technician		
	0.25		General Office Assistant (3/4-time)		
			HUMAN RESOURCES (0.33 Positions)		
	0.33		Director of Administration		
		1.00	Director		
		1.00	Director		
		1.00	Director		
		1.00	Director		
		1.00	Director		
12.17	10.25	5.00	TOTAL (27.42)	\$ 2,173,038	\$ 1,016,196

includes OT, Standby, Callback > COMBINED PERCENTAGE OF REVENUE 38%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.

			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Lead Equipment Operator		
1.00			CIRP - Foreman		
1.00			CIRP - Pipelayer II		
1.00			CIRP - Pipelayer I		
2.00			CIRP - Laborer		
17.50	10.25	5.00	TOTAL (5.33)	\$435,338	\$230,709
17.50	10.25	5.00	TOTAL (32.75)	\$2,608,376	\$1,246,905

includes OT, Standby, Callback > COMBINED PERCENTAGE OF REVENUE 47%



July 2021