



PO BOX 675 61750 CHOLLITA ROAD JOSHUA TREE CALIFORNIA 92252
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**CALL AND NOTICE OF SPECIAL MEETING
OF THE JOSHUA BASIN WATER DISTRICT
FINANCE COMMITTEE MEETING
MAY 27, 2014 AT 1:00 PM**

Notice is hereby given that Victoria Fuller, President of the Joshua Basin Water District Board of Directors, hereby calls a Special Finance Committee Meeting of said District to be held Tuesday, May 27, 2014 at 1:00 pm at the Joshua Basin Water District office located at 61750 Chollita Road, Joshua Tree CA 92252 for the purpose of discussion and possible action on items described on the attached agenda.

Victoria Fuller
5-22-14

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



SPECIAL MEETING OF THE FINANCE COMMITTEE
TUESDAY, MAY 27, 2014 1:00 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
- Pg.1-2 6. APPROVE MINUTES OF THE MARCH 31, 2014 REGULAR COMMITTEE MEETING
AND THE MAY 19, 2014 SPECIAL FINANCE COMMITTEE MEETING
- Pg. 3-18 7. DISCUSSION OF THE 14/15 AND 15/16 DRAFT BUDGETS
8. STAFF REPORT
9. ADJOURNMENT

INFORMATION

During "Public Comment", please use the podium microphone. State your name and have your information prepared and be ready to provide your comments. The District is interested and appreciates your comments. A 3-minute time limit will be imposed. Thank you. Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

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

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Monday, March 31, 2014
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 3:02 PM

2. PLEDGE OF ALLEGIANCE

Committee Members Present: Victoria Fuller, Vice President
Robert Johnson, Director

Staff Present: Curt Sauer, General Manager
Susan Greer, Controller
Anne Roman, Accountant

Guests: None

3. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to approve the agenda for the March 31, 2014 Regular Meeting of the Finance Committee.

4. PUBLIC COMMENT

None.

5. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

MSC/Johnson/Fuller 2/0 to approve the minutes of February 24, 2014.

6. CHECK AUDIT REVIEW FOR FEBRUARY 2014

Reviewed and questions answered.

7. FINANCE DEPARTMENT OVERVIEW PRESENTATION

PowerPoint presentation given regarding Finance Department mission, values, responsibilities, revenue sources, etc.

Director Johnson recommends that this presentation be given to the full Board.

8. STAFF REPORT

Curt Sauer and Susan Greer shared that we are starting the budget process now, a little behind schedule.

9. ADJOURNMENT

MSC/Johnson/Fuller 2/0 to adjourn the meeting at 4:29 PM.

Respectfully submitted;

Susan Greer, Controller

JOSHUA BASIN WATER DISTRICT
Minutes of the
SPECIAL MEETING OF THE FINANCE COMMITTEE
Monday, May 19, 2014
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 3:00 PM

2. PLEDGE OF ALLEGIANCE

3. DETERMINATION OF QUORUM

Committee Members Present: Victoria Fuller, Vice President
Robert Johnson, Director

Staff Present: Curt Sauer, General Manager
Susan Greer, Controller
Anne Roman, Accountant

Guests: 1

4. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to approve the agenda for the March 31, 2014 Regular Meeting of the Finance Committee.

5. PUBLIC COMMENT

None.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

Minutes not attached or approved (carry forward to next meeting)

7. DISCUSSION OF THE 14/15 AND 15/16 BUDGETS

Financial Report reviewed and recommended for presentation to the full board.

Extensive discussion of the draft budget ensued including issues related to \$5M borrowing for mainline replacement and associated debt repayment, capital projects and reserve funding. Another meeting is scheduled for Tuesday, May 27, 2014 for continued budget discussion.

8. STAFF REPORT

9. ADJOURNMENT

MSC/Johnson/Fuller 2/0 to adjourn the meeting at 5:25 PM.

Respectfully submitted;

Susan Greer, Controller

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

May 27, 2014

Report to: Committee Members

Prepared by: Susan Greer



TOPIC:

DISCUSSION OF DRAFT 14/15 and 15/16 BUDGET

RECOMMENDATION:

Discussion and guidance only.

ANALYSIS:

The latest revision to the *draft* budget for the next two years is attached. The budget is still preliminary and we need input from the Committee about next steps.

The major change in this revision is in the Capital Budget. We did a better job bringing in the other funding sources (reserve funding, reserve drawdown, net revenue), simplifying the "Reserve & Other Funding" section on page 1 of the Capital Budget. We have moved the funding for the 1) equipment and technology and the 2) well and booster replacement reserve accounts into the Operating Budget, reducing our previous surplus in year one from \$242,901 to \$38,901 (\$242,901 less equipment & technology reserve funding of \$104,000, less well and booster reserve funding of \$100,000). That provides the revenues for the replacement reserve funding via the operating budget. Then, that \$204,000 is transferred to the Capital Budget to make it available for funding replacement projects. The net result of this change is the same as in the previous draft; the presentation is different.

Note the dark-shaded columns on the Capital Budget which show the surplus or (deficit) running balance. For example, we estimate a total of \$3.482M revenue available for capital projects in year one. We then begin with the reserve-funded projects FIRST, since their funding has been provided and cannot be used for other purposes. After the reserve-funded projects, we have \$3.248M available for other projects in year one. The projects have been re-prioritized, identified as Priority 1, 2 and 3 on the Capital Budget. We run out of available funds somewhere in the Priority 2 group, and ultimately, we are short \$448,000 to fund all projects on the list in year one. We are short \$714,000 in year two.

The Board could leave the priorities as identified by Staff or re-prioritize the list completely. The Board could cut projects from the list or determine that we should spend unrestricted reserve funds to complete projects, although that is not the Staff recommendation.

Additional information was provided to the Committee members after the last meeting about the proposed \$5M borrowing for pipeline replacement. While two different alternatives were proposed for the borrowing and included in the rate study document, \$3M and \$5M, we could also borrow less

money. The \$400,000 debt service payment is the most costly and conservative estimate, based on replacing all identified undersized pipe at a cost of \$5M and a 4.75% interest rate from a bank. There are state-sponsored loan programs giving loans at 2-3%, which would reduce our debt service payment. In addition, borrowing a smaller amount will obviously reduce our payment. Various scenarios are presented below for your consideration:

Amount Borrowed	Interest Rate	Annual Payment	Mainline replaced (feet)	Mainline Replaced (miles)
\$5M	4.75%	\$394,00	75,000	14.2
\$5M	2.5%	323,000	75,000	14.2
\$3M	4.75%	238,000	45,000	8.5
\$3M	2.5%	196,000	45,000	8.5
\$1M	4.75%	83,000	15,000	2.8
\$1M	2.5%	\$68,000	15,000	2.8

Overall, the proposed budget includes less revenue and more expense and capital projects than anticipated during the rate study resulting in the deficit despite the rate increase.

Changes representing the majority of the increases between current and proposed Operating Budgets are included below.

Description	Current Budget 13/14	Proposed 14/15	Proposed 15/16
TOTAL REVENUES	4,831,814	5,022,802	5,137,099
Increase over prior budget		+190,988	+114,297
Water revenues increase	2,750,222	+273,778	+181,000
Fire Protection/Special Services	131,881	-5,034	+8,695
HDMC Revenues	0	+88,637	+3,922
ID#2 Tax	121,500	-29,164	-92,336
Property Tax GD	396,283	+7,717	+8,000
Standby Revenue (net)	1,165,554	-148,304	-5,386
Interest Revenue	9,040	+260	+9,300
TOTAL		+187,890	+113,195
TOTAL EXPENSES	4,450,022	4,983,902	5,619,713
Increase over prior budget		+533,880	+635,811
New employees, incl. benefits	0	+108,000	+216,000
Water purchase – recharge	0	+236,500	+12,000
Power for Pumping	326,223	+3,777	+33,000
Private Well Metering	0	+10,000	0
Mainline/Leak Repair	67,971	+13,183	+3,246
Meter Service Repair	29,000	+23,379	+2,095
Directors Salary	29,170	-8,334	0
Legislative advocacy	45,600	-24,600	+70
Public Information	55,130	-9,700	+1,969
Business Expense	20,550	-10,150	0

Mainline Replacement Debt	0	0	+400,000
HDMC Expenses	0	+72,357	+3,242
Workers' Comp	28,486	+25,842	+2,990
Cafeteria Plan	203,880	+18,620	+7,800
Retirement	166,566	+3,111	+22,371
Payroll Taxes	110,771	+8,911	+5,477
TOTAL		+467,157	+710,260

In addition to the costs listed above, the District has applied a 4% inflationary increase to all accounts unless other specific information or direction exists (such as a debt service schedule with specific payment amounts, or fixed costs). In total, a 4% inflation addition on the entire 13/14 budget is equivalent to \$178,000 and would be included in the 14/15 budget. A similar 4% inflation increase has been added to the 15/16 budget. If that 4% was applied to every expense in the budget, it would total over \$199,000 for 15/16. We can discuss the items identified above in greater detail if desired.

Thanks to Anne again for reworking the budget in a very short timeframe.

*** DRAFT ***

Joshua Basin Water District

*** DRAFT ***

Summary Budget

	ORIGINAL		
<u>Source of Funds:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Operating Revenue	4,702,331	5,022,802	5,137,099
Capital Revenue	5,081,000	3,210,000	5,000,000
Reserve Funding	65,000	204,000	204,000
Additional Reserve Drawdown	(49,441)	29,550	278,614
Total Revenue/Source	9,798,890	8,466,352	10,619,713
<hr/>			
<u>Use of Funds:</u>			
Operating Expense	4,446,149	4,983,902	5,415,713
<i>FUNDED Capital Projects</i>	<i>5,352,833</i>	<i>3,480,901</i>	<i>5,093,000</i>
Non-Capital Purchases & Restrictions	0	16,550	111,000
Total Expense/Use	9,798,982	8,481,352	10,619,713
<hr/>			
Net Revenue (Deficit)	(92)	(15,000)	0
<hr/>			
<i>UNFUNDED Capital Projects</i>	<i>0</i>	<i>447,941</i>	<i>714,066</i>
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Net Revenue (Deficit)	(92)	(462,942)	(714,066)



Joshua Basin Water District

*** DRAFT * Operating Budget * DRAFT ***

Account Summary

For Fiscal: 2013-2014 Period Ending: 04/30/2014

		2011-2012		2012-2013		2013-2014		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2014-2015 PROP 14/15	2015-2016 PROP 15/16
Revenue									
Program: 40 - ** Revenues **									
01-40-41010-FI	METERED WATER SALES	1,332,808.00	1,450,523.46	1,426,599.00	1,366,321.39	1,426,599.00	1,180,635.22	1,661,000.00	1,825,000.00
01-40-41012-FI	ALLOW FOR WAAP/BILLING AD	-3,529.00	-2,082.89	0.00	-1,831.00	0.00	0.00	0.00	0.00
01-40-41015-FI	BASIC FEES	1,338,834.00	1,342,780.95	1,323,622.56	1,347,893.67	1,323,622.56	1,131,530.75	1,363,000.00	1,380,000.00
01-40-41030-FI	PRIVATE FIRE PROTECTION SER	19,410.00	19,543.68	19,544.00	19,543.68	19,544.00	18,529.63	18,955.21	23,335.30
01-40-41040-FI	SPECIAL SERVICES REVENUE	118,420.00	105,549.49	112,337.00	99,738.64	112,337.00	87,097.24	107,892.21	112,207.90
01-40-41045-FI	HDMC WWTP OPERATIONS REI	0.00	0.00	0.00	0.00	0.00	7,850.03	72,357.08	75,558.98
01-40-41046-FI	HDMC WWTP OVERHEAD REI	0.00	0.00	0.00	0.00	0.00	0.00	16,280.34	17,000.77
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,163,341.00	1,302,280.44	1,165,554.00	1,134,334.42	1,165,554.00	1,151,912.93	1,151,912.93	1,151,912.93
01-40-42110-FI	STANDBY-UNCOLLECTED CURR	-88,540.00	0.00	-129,483.00	0.00	0.00	0.00	-134,662.32	-140,048.81
01-40-42141-FI	PRIOR YR REFUNDED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-40-43000-FI	PROPERTY TAX - G.D.	414,829.00	396,283.00	396,283.00	390,640.00	396,283.00	381,014.56	404,000.00	412,000.00
01-40-43010-FI	AD VALOREM REVENUE - ID #2	121,500.00	125,174.03	121,500.00	124,314.11	121,500.00	124,175.56	92,335.81	0.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	256,356.00	273,269.31	255,801.00	246,367.77	255,801.00	254,878.95	252,525.16	253,626.37
01-40-44000-FI	CONNECTION FEES-HYDRANT,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-40-44001-FI	MAINLINE REIMBURSEMENT F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-40-44010-FI	WATER CAPACITY CHARGES	0.00	47,803.00	0.00	121,754.00	0.00	14,806.00	0.00	0.00
01-40-44020-FI	PLAN CHECK/INSPECTION FEES	0.00	21,508.26	0.00	6,159.54	0.00	5,299.28	0.00	0.00
01-40-44025-FI	H ZONE ML REIMB FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-40-44030-FI	BOND CALL REVENUE - CMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-40-44030-FI	METER INSTALLATION FEES	0.00	25,595.21	0.00	17,781.10	0.00	3,317.00	0.00	0.00
01-40-44035-FI	METER REPAIR REVENUE	0.00	1,737.37	0.00	2,586.39	0.00	2,076.10	0.00	0.00
01-40-44050-FI	SEWER CAPACITY CHARGES	0.00	85,920.00	0.00	99,802.00	0.00	0.00	0.00	0.00
01-40-45000-FI	INTEREST REVENUE - G.D.	39,678.00	19,595.69	13,559.00	18,840.19	9,040.00	4,215.26	9,300.00	18,600.00
01-40-46200-FI	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	423,952.18	0.00	0.00	0.00	0.00
01-40-47000-FI	MISCELLANEOUS REVENUE	1,533.00	9,799.26	1,533.00	10,183.60	1,533.00	4,783.04	7,905.98	7,905.98

*** DRAFT * Operating Budget * DRAFT ***

For Fiscal: 2013-2014 Period Ending: 04/30/2014

		Defined Budgets							
		2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PROP 14/15	PROP 15/16
01-40-47010-FI	GAIN/LOSS ON SALE OF ASSET	0.00	0.00	0.00	32,223.00	0.00	0.00	0.00	0.00
01-40-47020-FI	CHANGE IN MARKET VALUE	0.00	-1,882.61	0.00	-5,381.53	0.00	0.00	0.00	0.00
01-40-47030-FI	DEMO GARDEN SALES (SALES T	0.00	0.00	0.00	0.00	0.00	965.00	0.00	0.00
01-40-47040-FI	DEMO GARDEN DONATIONS	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00
Program: 40 - ** Revenues ** Total:		4,714,640.00	5,223,397.65	4,706,849.56	5,455,223.15	4,831,813.56	4,373,126.55	5,022,802.40	5,137,099.42
Revenue Total:		4,714,640.00	5,223,397.65	4,706,849.56	5,455,223.15	4,831,813.56	4,373,126.55	5,022,802.40	5,137,099.42
Expense									
Program: 01 - ** Production **									
01-01-5-01-01118-FI	PRODUCTION SALARY	183,238.00	191,359.40	220,935.00	207,672.49	219,113.00	172,866.52	241,562.00	280,954.00
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	12,923.00	13,256.21	14,400.00	13,351.66	14,400.00	9,685.74	14,803.28	15,395.41
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	3,697.78	6,008.89
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	236,500.00	248,500.00
01-01-5-01-03105-RL	SOURCE OF SUPPLY/WELL MAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-5-01-03111-RL	EQUIPMENT RENTAL	3,023.00	2,947.23	2,933.00	3,610.05	2,933.00	2,271.80	200.00	200.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MA	18,923.00	103,911.40	66,500.00	79,764.52	66,500.00	39,777.73	94,102.84	94,865.75
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENA	186,029.00	5,004.53	200,000.00	10,206.54	200,000.00	10,951.12	200,000.00	200,000.00
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR &	0.00	0.00	0.00	0.00	0.00	0.00	13,501.57	14,041.63
01-01-5-01-04004-RL	LABORATORY SERVICES	6,417.00	9,093.00	9,500.00	9,237.00	9,500.00	8,107.61	10,692.64	12,680.35
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECT	257,606.00	278,598.73	310,689.00	279,404.44	326,223.45	222,095.17	330,000.00	363,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-5-01-08001-RL	PRIVATE WELL METERING	0.00	0.00	0.00	0.00	0.00	4,496.53	10,000.00	0.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	101,990.00	86,679.21	104,420.96	83,546.96	107,096.72	74,658.54	167,414.63	172,385.51
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	21,705.00	66,616.86	98,022.05	10,728.63	83,761.70	68,372.99	57,169.12	55,336.65
Program: 01 - ** Production ** Total:		791,854.00	757,466.57	1,027,400.01	697,522.29	1,029,527.87	613,283.75	1,379,643.86	1,463,368.19
Program: 02 - ** Distribution **									
01-02-5-02-01130-FI	DISTRIBUTION SALARY	108,861.00	141,000.68	350,681.25	294,024.11	358,854.00	284,112.88	384,098.00	439,583.00
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	20,560.00	8,840.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	3,168.00	1,615.44	2,000.00	4,516.62	2,000.00	1,133.86	2,392.00	2,300.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	83,322.00	29,530.95	67,971.00	84,370.11	67,971.00	48,644.71	81,153.89	84,400.05
01-02-5-02-03130-JC	CROSS CONNECTION CONTROL	679.00	635.63	1,100.00	0.00	1,100.00	0.00	1,000.00	1,100.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	0.00	0.00	0.00	0.00	0.00	16.28	5,078.00	5,281.12
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	4,780.00	8,005.69	9,668.00	12,596.70	9,668.00	6,921.10	10,088.00	10,491.52

* DRAFT * Operating Budget * DRAFT *

For Fiscal: 2013-2014 Period Ending: 04/30/2014

		Defined Budgets							
		2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PROP 14/15	PROP 15/16
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	142,786.00	121,350.90	146,188.74	116,965.83	149,935.01	104,521.96	244,186.20	266,810.41
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	16,180.00	49,811.90	73,071.31	7,997.71	62,440.54	52,421.77	88,476.74	85,640.75
Program: 02 - ** Distribution ** Total:		359,776.00	351,951.19	650,680.30	520,471.08	651,968.55	497,772.56	837,032.83	904,446.85
Program: 03 - ** Customer Service **									
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SER	111,934.00	75,981.35	22,481.00	25,872.19	22,481.00	22,311.24	23,096.00	25,674.00
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER S	94,439.00	82,811.69	33,948.25	39,767.83	67,705.00	62,954.79	99,766.00	111,096.00
01-03-5-03-03100-AGM	METER INSTALLATION EXPENS	0.00	0.00	0.00	9,199.18	0.00	686.66	0.00	0.00
01-03-5-03-03107-AGM	METER SERVICE REPAIR	15,929.00	20,416.34	43,447.00	102,777.39	29,000.42	26,052.29	52,379.62	54,474.80
01-03-5-03-05201-AGM	METER READING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-5-03-07007-AGM	CREDIT CARD FEES (CUSTOME	7,448.00	19,146.13	17,000.00	21,058.29	17,000.00	18,379.01	6,068.74	6,311.50
01-03-5-03-07010-AGM	BAD DEBT	20,400.00	35,494.78	25,000.00	24,388.27	25,000.00	-4,181.58	23,000.00	24,000.00
01-03-5-03-07015-AGM	CUSTOMER SERVICE - OTHER	31,112.00	28,253.94	33,812.00	31,499.61	36,112.00	27,691.53	16,900.00	16,900.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	115,589.00	98,236.41	118,343.89	94,686.54	121,376.15	84,613.03	76,562.72	83,656.37
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	1,579.00	4,844.86	6,965.64	780.28	6,091.76	4,972.58	4,799.19	4,645.37
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	104,096.00	128,826.18	171,175.25	184,894.00	131,201.16	99,660.34	39,423.95	38,509.90
Program: 03 - ** Customer Service ** Total:		502,526.00	494,011.68	472,173.03	534,923.58	455,967.49	343,139.89	341,996.22	365,267.94
Program: 04 - ** Administration **									
01-04-5-04-01108-FI	ADMINISTRATION SALARY	238,578.00	242,274.78	227,330.00	200,475.81	204,930.00	79,968.93	205,539.00	230,110.00
01-04-5-04-01115-FI	SAFETY SALARY	9,382.00	4,820.00	9,382.00	7,390.00	9,382.00	5,310.00	9,600.00	9,600.00
01-04-5-04-01121-FI	DIRECTORS SALARY	23,465.00	32,179.37	29,169.84	28,996.21	29,169.84	17,883.89	20,835.60	20,835.60
01-04-5-04-01210-GM	DIRECTORS / C.A.C. EDUCATIO	9,693.00	4,705.83	9,500.00	9,238.87	9,500.00	7,932.61	9,500.00	9,880.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	42,000.00	42,000.00	45,600.00	24,500.00	45,600.00	14,000.00	21,000.00	21,070.00
01-04-5-04-07008-GM	BUSINESS EXPENSE	30,712.00	27,586.02	20,550.00	30,687.03	20,550.00	4,368.61	10,400.00	10,400.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	44,737.00	45,665.86	48,650.00	50,448.02	55,130.00	43,212.10	45,430.01	47,399.69
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCR	18,031.00	10,871.26	22,420.00	13,508.95	22,420.00	12,697.12	17,459.00	18,157.36
01-04-5-04-07020-GM	WATER CONSERVATION EXPEN	18,727.00	34,813.70	45,000.00	42,596.19	45,000.00	25,503.47	55,000.00	45,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSO	68,666.00	215,800.55	104,000.00	109,008.07	104,000.00	72,032.18	104,000.00	104,000.00
01-04-5-04-07218-GM	SAFETY EXPENSE	5,132.00	3,750.83	5,100.00	2,317.05	5,100.00	5,242.49	19,356.96	14,976.84
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	7,555.00	5,091.00	8,500.00	3,279.91	17,293.12	17,306.98	5,704.06	5,932.22
01-04-5-04-07401-GM	PROPERTY INSURANCE	66,036.00	86,581.50	95,000.00	101,308.10	95,000.00	74,559.75	100,686.56	107,834.02
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	135,987.00	115,572.29	139,227.28	111,395.95	142,795.30	99,544.73	138,464.49	151,293.43

*** DRAFT * Operating Budget * DRAFT ***

For Fiscal: 2013-2014 Period Ending: 04/30/2014

		Defined Budgets							
		2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PROP 14/15	PROP 15/16
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	18,927.00	23,786.26	31,123.14	33,617.08	23,854.85	18,120.07	86,260.11	84,260.15
Program: 04 - ** Administration ** Total:		737,628.00	895,499.25	840,552.26	768,767.24	829,725.11	497,682.93	849,235.79	880,749.31
Program: 05 - ** Engineering **									
01-05-5-05-01109-FI	ENGINEERING/GIS/IT SALARY	83,299.00	81,421.36	83,433.00	86,098.46	81,831.00	65,419.29	85,638.00	88,091.00
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	1,616.00	2,038.50	1,950.00	2,038.50	1,950.00	2,104.45	2,698.08	3,118.00
01-05-5-05-04006-ENG	PLAN CHECK / INSPECTION	0.00	4,933.73	0.00	2,228.20	0.00	0.00	0.00	0.00
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERV	60,000.00	9,275.00	25,000.00	24,195.31	25,000.00	23,536.88	21,590.78	23,234.42
01-05-5-05-04013-ENG	ENG-TRAINING, MAPPING & O	8,240.00	2,120.62	4,500.00	281.25	4,500.00	0.00	3,354.97	1,669.16
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	47,595.00	40,450.30	48,729.25	38,988.57	49,978.00	34,840.66	52,127.81	56,957.52
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	18,927.00	23,422.93	31,123.14	33,617.08	23,854.85	18,120.07	30,693.47	29,981.84
Program: 05 - ** Engineering ** Total:		219,677.00	163,662.44	194,735.39	187,447.37	187,113.85	144,021.35	196,103.11	203,051.94
Program: 06 - ** Finance **									
01-06-5-06-01101-FI	FINANCE SALARY	225,760.00	211,262.91	224,985.00	213,249.04	223,383.00	196,293.34	213,156.00	224,147.00
01-06-5-06-04009-AGM	ACCOUNTING SERVICES	24,970.00	23,582.00	23,582.00	27,900.00	23,582.00	11,740.00	23,600.00	24,100.00
01-06-5-06-07001-AGM	FINANCE - OTHER	0.00	0.00	0.00	0.00	0.00	743.16	15,912.00	16,548.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	122,388.00	104,015.02	125,305.35	100,256.37	128,515.87	89,590.25	124,373.69	135,897.10
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	37,853.00	46,845.87	62,245.27	67,234.20	47,709.70	36,240.12	75,291.05	73,545.41
Program: 06 - ** Finance ** Total:		410,971.00	385,705.80	436,117.62	408,639.61	423,190.57	334,606.87	452,332.74	474,237.51
Program: 07 - ** Personnel **									
01-07-5-07-01102-FI	PERSONNEL SALARY	26,455.00	25,009.86	40,111.00	26,379.30	40,111.00	26,193.31	34,500.00	34,913.00
01-07-5-07-01215-HR	TRAINING & EE EDUCATION	16,994.00	16,408.06	20,573.00	6,997.83	20,573.00	8,241.68	24,300.00	15,700.00
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EX	2,046.00	2,072.47	2,800.00	3,121.05	19,300.00	29,962.52	10,000.00	10,000.00
01-07-5-07-01910-HR	LABOR LEGAL FEES	0.00	0.00	30,000.00	33,823.80	30,000.00	25,088.45	62,400.00	64,896.00
01-07-5-07-01915-HR	PERSONNEL - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	8,632.00	8,977.28
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	13,599.00	11,557.22	13,922.93	11,139.61	14,279.43	9,954.49	21,014.02	22,960.98
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	9,463.00	11,711.48	15,560.57	16,808.53	11,927.43	9,060.02	17,062.99	16,667.37
Program: 07 - ** Personnel ** Total:		68,557.00	66,759.09	122,967.50	98,270.12	136,190.86	108,500.47	177,909.01	174,114.63
Program: 09 - ** Bonds & Loans **									
01-09-5-09-08110-FI	ID #2 BONDS PYBLE-PRINCIPLE	100,000.00	0.00	105,000.00	0.00	110,000.00	0.00	0.00	0.00
01-09-5-09-08115-FI	CMM PRINCIPLE	84,000.00	0.00	85,000.00	0.00	89,000.00	89,000.00	93,000.00	98,000.00
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	228,642.00	219,544.00	219,797.01	219,797.00	219,695.76	0.00	219,426.00	219,898.00
01-09-5-09-08210-FI	INTEREST EXPENSE I.D. #2	21,500.00	19,893.06	16,500.00	7,428.96	11,250.00	0.00	0.00	0.00

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For Fiscal: 2013-2014 Period Ending: 04/30/2014

		Defined Budgets							
		2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PROP 14/15	PROP 15/16
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	160,356.00	160,976.20	157,567.50	156,820.75	153,652.50	153,627.20	149,557.50	145,260.00
01-09-5-09-08250-FI	MAINLINE PIPELINE REPLACEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
01-09-5-09-08315-FI	ID #2 BONDS COLLECTION CHA	346.00	320.93	330.00	332.17	330.00	303.48	325.18	338.19
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CH	969.00	1,203.78	1,296.00	965.37	1,296.00	894.99	1,014.66	1,055.25
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000.00	9,633.08	10,000.00	9,589.80	10,000.00	7,470.43	9,967.66	10,366.37
01-09-5-09-09205-FI	MISC NON-OP EXPENSE	0.00	7,473.96	0.00	263.00	0.00	18.00	0.00	0.00
Program: 09 - ** Bonds & Loans ** Total:		607,813.00	419,045.01	595,490.51	395,197.05	595,224.26	251,314.10	473,291.00	874,917.81
Program: 20 - ** HDMC Treatment Plant **									
01-20-5-20-03101-AGM	HDMC: OTHER	0.00	0.00	0.00	0.00	0.00	0.00	17,245.88	17,935.72
01-20-5-20-04100-AGM	HDMC: CONTRACTED OPERATI	0.00	0.00	0.00	0.00	0.00	21,192.13	39,720.00	41,308.80
01-20-5-20-06100-AGM	HDMC: PUMPING POWER	0.00	0.00	0.00	0.00	0.00	8,667.10	15,391.20	16,314.46
Program: 20 - ** HDMC Treatment Plant ** Total:		0.00	0.00	0.00	0.00	0.00	29,859.23	72,357.08	75,558.98
Program: 42 - **RESERVE & OTHER FUNDING**									
01-42-5-99-00100-AGM	EQUIP&TECH RES <from>/to	0.00	0.00	82,278.05	0.00	91,113.01	0.00	104,000.00	104,000.00
01-42-5-99-00200-AGM	WELL/BOOSTER RES <from>/to	0.00	0.00	50,000.00	0.00	50,000.00	0.00	100,000.00	100,000.00
01-42-5-99-00310-FI	<NET REVENUE>/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 42 - **RESERVE & OTHER FUNDING** Total:		0.00	0.00	132,278.05	0.00	141,113.01	0.00	204,000.00	204,000.00
Program: 51 - ** Benefits Allocated **									
01-51-5-51-01211-FI	COMPENSATED LEAVE	185,000.00	203,395.50	193,458.00	245,721.95	193,458.00	159,421.61	213,000.00	221,500.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	195,750.00	195,790.00	198,240.00	175,563.27	203,880.00	158,066.34	233,300.00	251,900.00
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	6,562.00	9,650.17	10,359.00	11,381.36	10,815.00	7,107.69	8,890.00	9,244.40
01-51-5-51-01225-FI	WORKERS COMPENSATION IN	28,000.00	27,910.28	26,066.00	26,005.28	28,486.00	30,290.45	54,328.00	58,965.92
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%	149,304.00	139,705.80	149,964.39	131,376.15	166,565.50	111,227.84	147,550.00	176,511.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@	0.00	0.00	0.00	296.10	0.00	4,739.51	25,953.00	28,943.00
01-51-5-51-01232-FI	RETIREMENT - TEMP	0.00	284.24	0.00	3,446.01	0.00	94.36	0.00	0.00
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUT	0.00	0.00	0.00	264.00	0.00	764.00	5,850.00	5,850.00
01-51-5-51-01245-FI	ALLOWANCE AND ADJUSTMEN	0.00	-111,648.59	0.00	-161,390.80	0.00	0.00	0.00	0.00
01-51-5-51-01305-FI	PAYROLL TAXES	108,285.00	108,592.54	111,281.00	118,389.94	110,771.00	84,839.82	125,626.00	137,047.00
01-51-5-51-98000-FI	ALLOCATED EXPENSES	-679,933.00	-577,861.35	-696,138.40	-556,979.83	-713,975.50	-497,723.66	-814,497.00	-889,961.32
Program: 51 - ** Benefits Allocated ** Total:		-7,032.00	-4,181.41	-6,770.01	-5,926.57	0.00	58,827.96	0.00	0.00
Program: 52 - ** Field Allocated **									
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	6,770.00	3,867.58	6,770.00	5,926.57	6,770.00	5,001.21	8,170.00	8,170.00

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For Fiscal: 2013-2014 Period Ending: 04/30/2014

		Defined Budgets							
		2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PROP 14/15	PROP 15/16
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	11,222.00	12,514.97	28,198.00	34,009.19	16,024.00	8,101.29	14,998.74	15,598.69
01-52-5-52-02212-D/P	SMALL TOOLS EXPENSE - COM	10,404.00	8,956.07	10,985.00	12,339.56	8,500.00	8,624.15	7,050.00	0.00
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	4,145.00	16,867.16	10,207.00	9,155.20	14,000.00	11,827.96	4,070.00	4,232.80
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHO	0.00	3,363.30	24,337.00	14,684.48	8,200.00	9,281.44	15,284.00	12,195.36
01-52-5-52-05005-D/P	FUEL-VEHICLES	36,494.00	41,819.22	39,500.00	40,503.96	39,500.00	36,259.04	41,000.00	42,640.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	27,050.00	26,685.47	26,600.00	33,949.36	31,100.00	31,955.60	29,947.00	31,143.59
01-52-5-52-05015-FI	EQUIPMENT CLEARING ACCOU	-1,718.00	-1,447.49	0.00	-1,225.17	0.00	-69.30	0.00	0.00
01-52-5-52-06305-ENG	COMMUNICATIONS	10,305.00	14,385.18	15,000.00	16,575.47	15,000.00	16,720.62	18,094.15	19,337.92
01-52-5-52-07009-D/P	REGULATORY, PERMITS, ETC	8,115.00	12,642.21	13,200.00	10,832.24	13,200.00	9,628.43	11,831.16	12,304.41
01-52-5-52-98000-FI	ALLOCATED EXPENSES	-39,463.00	-102,889.31	-178,462.00	-19,506.62	-152,294.00	-124,314.52	-150,445.05	-145,622.77
Program: 52 - ** Field Allocated ** Total:		73,324.00	36,764.36	-3,665.00	157,244.24	0.00	13,015.92	0.00	0.00
Program: 53 - ** Office Allocated **									
01-53-5-53-01405-AGM	TEMPORARY LABOR FEES	22,870.00	44,555.29	90,015.90	118,176.57	21,983.50	16,032.85	12,047.20	2,500.00
01-53-5-53-02105-AGM	OFFICE SUPPLIES & EQUIPMEN	66,870.00	79,057.11	44,864.96	38,179.54	47,218.59	34,464.71	50,690.56	49,390.18
01-53-5-53-02110-AGM	POSTAGE	22,866.00	22,336.52	23,200.00	22,325.51	23,200.00	17,942.26	23,768.97	24,719.73
01-53-5-53-03906-AGM	BUILDING REPAIR/MAINT - OFF	28,787.00	22,623.05	17,200.00	21,237.13	17,200.00	11,249.03	25,763.69	23,447.16
01-53-5-53-04015-AGM	COMPUTER SOFTWARE & SUP	49,359.00	48,047.96	99,145.88	91,192.98	92,145.88	72,468.58	87,756.70	92,254.97
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	5,494.00	5,713.76
01-53-5-53-06205-AGM	TELEPHONE AND UTILITIES	32,583.00	35,493.77	36,800.00	45,059.16	36,800.00	39,584.87	43,210.45	44,938.87
01-53-5-53-98000-FI	ALLOCATED EXPENSES	-197,266.00	-252,613.70	-311,227.37	-336,170.89	-238,547.97	-181,200.62	-248,731.57	-242,964.67
Program: 53 - ** Office Allocated ** Total:		26,069.00	-500.00	-0.63	0.00	0.00	10,541.68	0.00	0.00
Expense Total:		3,791,163.00	3,566,183.98	4,461,959.03	3,762,556.01	4,450,021.57	2,902,566.71	4,983,901.64	5,619,713.16
Report Surplus (Deficit):		923,477.00	1,657,213.67	244,890.53	1,692,667.14	381,791.99	1,470,559.84	38,900.76	-482,613.74

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For Fiscal: 2013-2014 Period Ending: 04/30/2014

Group Summary

Program	Defined Budgets								
	2011-2012 Total Budget	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Total Activity	2013-2014 Total Budget	2013-2014 YTD Activity	2014-2015 PROP 14/15	2015-2016 PROP 15/16	
Revenue									
Program: 40 - ** Revenues **	4,714,640.00	5,223,397.65	4,706,849.56	5,455,223.15	4,831,813.56	4,373,126.55	5,022,802.40	5,137,099.42	
Expense									
Program: 01 - ** Production **	791,854.00	757,466.57	1,027,400.01	697,522.29	1,029,527.87	613,283.75	1,379,643.86	1,463,368.19	
Program: 02 - ** Distribution **	359,776.00	351,951.19	650,680.30	520,471.08	651,968.55	497,772.56	837,032.83	904,446.85	
Program: 03 - ** Customer Service **	502,526.00	494,011.68	472,173.03	534,923.58	455,967.49	343,139.89	341,996.22	365,267.94	
Program: 04 - ** Administration **	737,628.00	895,499.25	840,552.26	768,767.24	829,725.11	497,682.93	849,235.79	880,749.31	
Program: 05 - ** Engineering **	219,677.00	163,662.44	194,735.39	187,447.37	187,113.85	144,021.35	196,103.11	203,051.94	
Program: 06 - ** Finance **	410,971.00	385,705.80	436,117.62	408,639.61	423,190.57	334,606.87	452,332.74	474,237.51	
Program: 07 - ** Personnel **	68,557.00	66,759.09	122,967.50	98,270.12	136,190.86	108,500.47	177,909.01	174,114.63	
Program: 09 - ** Bonds & Loans **	607,813.00	419,045.01	595,490.51	395,197.05	595,224.26	251,314.10	473,291.00	874,917.81	
Program: 20 - ** HDMC Treatment Plant **	0.00	0.00	0.00	0.00	0.00	29,859.23	72,357.08	75,558.98	
Program: 42 - **RESERVE & OTHER FUNDING**	0.00	0.00	132,278.05	0.00	141,113.01	0.00	204,000.00	204,000.00	
Program: 51 - ** Benefits Allocated **	-7,032.00	-4,181.41	-6,770.01	-5,926.57	0.00	58,827.96	0.00	0.00	
Program: 52 - ** Field Allocated **	73,324.00	36,764.36	-3,665.00	157,244.24	0.00	13,015.92	0.00	0.00	
Program: 53 - ** Office Allocated **	26,069.00	-500.00	-0.63	0.00	0.00	10,541.68	0.00	0.00	
Report Surplus (Deficit):	923,477.00	1,657,213.67	244,890.53	1,692,667.14	381,791.99	1,470,559.84	38,900.76	-482,613.74	

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For Fiscal: 2013-2014 Period Ending: 04/30/2014

Fund Summary

Fund	2011-2012 Total Budget	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Total Activity	2013-2014 Total Budget	Defined Budgets		
						2013-2014 YTD Activity	2014-2015 PROP 14/15	2015-2016 PROP 15/16
01 - GENERAL FUND	923,477.00	1,657,213.67	244,890.53	1,692,667.14	381,791.99	1,470,559.84	38,900.76	-482,613.74
Report Surplus (Deficit):	923,477.00	1,657,213.67	244,890.53	1,692,667.14	381,791.99	1,470,559.84	38,900.76	-482,613.74

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Joshua Basin Water District

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Capital Budget

ACCOUNT #	STRATEGIC PLAN #	PROJECT	DESCRIPTION	2014-2015 PROP 14/15	SURPLUS <DEFICIT>	2015-2016 PROP 15/16	SURPLUS <DEFICIT>
CAPITAL REVENUE							
Revenue							
Program: 41 - **CAPITAL REVENUE**							
		GRANTS & LOANS	TOTAL CAPITAL REVENUE	3,210,000.00	3,210,000.00	5,000,000.00	5,000,000.00
Expense							
Program: 42 - **RESERVE & OTHER FUNDING**							
		EQUIPMENT & TECHNOLOGY RESERVE FUNDING		104,000.00		104,000.00	
		WELL/BOOSTER RESERVE FUNDING		100,000.00		100,000.00	
		EQUIPMENT & TECHNOLOGY RESERVE DRAWDOWN		29,550.00		0.00	
		NET OPERATING REVENUE / LOSS		38,900.76		(482,613.74)	
		UNRESTRICTED RESERVE DRAWDOWN		0.00		482,613.74	
FUNDING FROM OPERATING BUDGET/RESERVES				272,450.76	3,482,450.76	204,000.00	5,204,000.00
AVAILABLE FUNDING				3,482,450.76		5,204,000.00	
RESERVE FUNDED PROJECTS / PURCHASES							
01-73-7-70-71300-RL		CP#: WELL 14 REHAB		80,000.00	3,402,450.76	0.00	5,204,000.00
		RESTRICT REVENUE FOR SPECIFIC USE		20,000.00	3,382,450.76	100,000.00	5,104,000.00
01-71-7-70-76001-AGM	5.5.2	CP#039: INCODE VERSION X		45,000.00	3,337,450.76	0.00	5,104,000.00
01-73-7-70-72004-D/P		CP#: 3 TRUCKS	Replace 2 vehicles in year 1; 1 vehicle in year 2	60,000.00	3,277,450.76	30,000.00	5,074,000.00
01-73-7-70-75002-ENG		CP#: 36" FORMAT PRINTER/SCANNER MFP		12,000.00	3,265,450.76	0.00	5,074,000.00
01-73-7-70-72300-JC		CP#: DITCHWITCH TRENCHER W/TRAILER (PR 3)	Used to trench new and replacement services and a variety of other tasks.	0.00	3,265,450.76	55,000.00	5,019,000.00
01-73-7-70-72301-JC		CP#: MOLE/BORING MACHINE (PR 3)	Used to bore under streets.	0.00	3,265,450.76	8,000.00	5,011,000.00
		MISC. NON-CAPITAL PURCHASES		16,550.00	3,248,900.76	0.00	5,011,000.00
		RESTRICT REVENUE FOR SPECIFIC USE		0.00	3,248,900.76	11,000.00	5,000,000.00
RESERVE FUNDED CAPITAL PROJECTS / NON-CAPITAL PURCHASES & RESTRICTIONS				233,550.00		204,000.00	

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Joshua Basin Water District

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Capital Budget

ACCOUNT #	STRATEGIC PLAN #	PROJECT	DESCRIPTION	2014-2015 PROP 14/15	SURPLUS <DEFICIT>	2015-2016 PROP 15/16	SURPLUS <DEFICIT>
CAPITAL PROJECTS							
<i>Priority 1</i>							
01-71-7-70-72005-JC	3.6.1	CP#817: 15K' MAIN/75K' MAIN REPLACE	Develop design for replacement of approximately 75K' of aging pipeline. Design is completed for 15K' of pipeline replacement.	0.00	3,248,900.76	5,000,000.00	0.00
01-71-7-70-71000-RL	3.6.3	CP#022: CHLORINE ANALYZERS	Install analyzers to monitor chlorine residual at remote sites.	36,000.00	3,212,900.76	24,000.00	(24,000.00)
01-71-7-70-71006-RL	3.3.1	CP#019: HZONE TANK	Net tank needed for additional capacity. Cost to be reimbursed from future capacity fees in the H-zone.	300,000.00	2,912,900.76	300,000.00	(324,000.00)
01-71-7-70-74500-GM	1.1.1	CP#108: RECHARGE POND	Grant funded Recharge pond construction.	2,553,976.05	358,924.71	0.00	(324,000.00)
01-71-7-70-76000-AGM	2.2.3	CP#D: UPDATE DISTRICT FEES	Carry out study to identify needed and fair fees.	15,000.00	343,924.71	0.00	(324,000.00)
01-73-7-70-71002-RL		CP#B: PRESS RELIEF-WLS10,14,15		45,000.00	298,924.71	0.00	(324,000.00)
01-73-7-70-71007-RL		CP#R: 10 PLC'S TO RASCALS		56,065.90	242,858.81	56,065.90	(380,065.90)
01-71-7-70-71001-RL		CP#013: C2B TANK DRAIN/OVERFLOW		0.00	242,858.81	100,000.00	(480,065.90)
01-73-7-70-71009-RL		CP#S: A-1 ROAD		70,000.00	172,858.81	0.00	(480,065.90)
01-71-7-70-74007-GM	1.3.3	CP#Z65: GROUNDWATER MANAGEMENT PLAN	Update AB3030 ground water management plan.	50,000.00	122,858.81	0.00	(480,065.90)
01-73-7-70-75000-GM		CP#G: WATER MASTER PLAN UPDATE		77,000.00	45,858.81	0.00	(480,065.90)
01-73-7-70-74008-GM		CP#O: URBAN WATER MANAGEMENT PLAN		0.00	45,858.81	64,000.00	(544,065.90)
01-73-7-70-75001-GM		CP#H: CAPITAL IMPROVE. PLAN		0.00	45,858.81	50,000.00	(594,065.90)
<i>Priority 2</i>							
<i>FUNDING FROM WELL & BOOSTER RESERVE FOR PROJECT CP#M:ELECTRICAL WIRING...</i>				(20,000.00)	65,858.81	0.00	(594,065.90)
01-73-7-70-71005-RL		CP#M: ELECTRICAL WIRING DIAGRAMS @ WELL & BOOSTI		65,000.00	858.81	100,000.00	(694,065.90)
01-73-7-70-71003-RL		CP#C: CHROMIUM STUDY		100,000.00	(99,141.19)	0.00	(694,065.90)
01-71-7-70-74006-GM	3.5.3	CP#040: SPACE NEEDS ASSESSMENT FOR OFFICE	Conduct a facilities plan and assessment to identify space needs, estimated costs, etc. for a new or upgraded office building and Emergency Operations Center.	25,800.00	(124,941.19)	0.00	(694,065.90)
01-71-7-70-73000-AGM	3.5.2	CP#036: PARCEL FILING SYSTEM	Parcel files have expanded past our current storage area and cant' be locked. This will allow us to store, secure and access our current files and any new files for the foreseeable future.	30,000.00	(154,941.19)	0.00	(694,065.90)
01-73-7-70-72000-JC		CP#I: VACUUM MOUNT VLV EX (PR 1)	Used for exercising the in-line valves throughout our distribution system.	23,000.00	(177,941.19)	0.00	(694,065.90)
01-72-7-70-71007-RL		CP#Z60: WATER UTILITY TRAILER		5,000.00	(182,941.19)	0.00	(694,065.90)
01-73-7-70-74002-GM		CP#E: PAVE OFFICE PARKING LOT		30,000.00	(212,941.19)	0.00	(694,065.90)
01-73-7-70-74003-GM		CP#F: MOBILE MINI		12,000.00	(224,941.19)	0.00	(694,065.90)
01-72-7-70-72007-JC		CP#005: HAULING STATION	Used for exercising the in-line valves throughout our distribution system.	0.00	(224,941.19)	20,000.00	(714,065.90)

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Joshua Basin Water District

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Capital Budget

ACCOUNT #	STRATEGIC PLAN #	PROJECT	DESCRIPTION	2014-2015 PROP 14/15	SURPLUS <DEFICIT>	2015-2016 PROP 15/16	SURPLUS <DEFICIT>
<i>Priority 3</i>							
01-71-7-70-75003-ENG	5.5.1	CP#: TECHNOLOGY MASTER PLAN *	*NOT RECOMMENDED BY STAFF Develop Strategic Plan.	55,000.00	(279,941.19)	0.00	(714,065.90)
01-73-7-70-74009-GM		CP#: ORGANIZATIONAL STUDY		15,000.00	(294,941.19)	0.00	(714,065.90)
01-71-7-70-74001-AGM	5.5.3	CP#038: RECORD ARCHIVAL SYSTEM *	*NOT RECOMMENDED BY STAFF This will eventually enable the District to maintain more electronic files for easier access and less physical storage.	75,000.00	(369,941.19)	0.00	(714,065.90)
01-71-7-70-74000-AGM	3.5.5	CP#Z62: OFFICE CARPETING	Carpeting of all offices	13,000.00	(382,941.19)	0.00	(714,065.90)
01-71-7-70-74004-GM	3.5.4	CP#Z28: RESERVOIR LAND ACQUISITION	Conduct a property needs assessment; what facilities will be needed over time; in what locations and what size; purchase properties.	50,000.00	(432,941.19)	0.00	(714,065.90)
01-73-7-70-77000-HR		CP#Q: COMPENSATION STUDY	Per the current MOU, conduct a comparative survey of total compensation (wages and benefits), and review of all General Unit employee job descriptions.	15,000.00	(447,941.19)	0.00	(714,065.90)
* NOT RECOMMENDED BY STAFF.				TOTAL CAPITAL PROJECTS	3,930,991.95	5,918,065.90	
				UNFUNDED CAPITAL PROJECTS	<u>(447,941.19)</u>	<u>(714,065.90)</u>	

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**Joshua Basin Water District
CASH RESERVE BALANCES**

Unrestricted & Board Restricted

01-11300	LAIF - INVESTMENT ACCOUNT	48,470.85
01-11305	LAIF - EMERGENCY FUND	1,000,000.00
01-11306	LAIF - EQUIP & TECH RESERVE	452,920.35
01-11307	LAIF - OPPORTUNITY RESERVE	2,041,583.63
01-11308	LAIF - WELL & BOOSTER RESERVE	100,000.00
Total Unrestricted & Board Restricted		<u>3,642,974.83</u>

Legally Restricted

01-11309	LAIF - CONSUMER & PROJECT DEP	247,754.67
01-11310	LAIF - WATER CAPACITY CHARGES	30,476.50
01-11313	LAIF - SEWER CAPACITY CHG FUND	366,412.19
01-11320	LAIF - CMM REDEMPTION FUND	378,248.40
01-11325	LAIF - CMM RESERVE FUND	244,642.53
01-11330	LAIF - CMM PREPAYMENTS FUND	2,986.58
01-11335	LAIF - VALUATION ACCOUNT	928.89
Total Legally Restricted		<u>1,271,449.76</u>