



SPECIAL MEETING OF THE FINANCE COMMITTEE
MONDAY MAY 19, 2014 3:00 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
6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
- Pg. 1 7. REVIEW FINANCIAL REPORT FOR QUARTER ENDING 03 31 14
- Pg. 13 8. DISCUSSION OF DRAFT 14/15 AND 15/16 BUDGET
9. STAFF REPORT
10. 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
Tuesday, 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
MEETING AGENDA REPORT

Meeting of the Finance Committee

May 19, 2014

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:

3rd QUARTER ENDING 3/31/14 FINANCIAL REPORT

RECOMMENDATION:

Review, make suggestions for any changes and recommend for adoption at the next Board meeting.

ANALYSIS:

Our first quarterly financial report is attached. I've attempted to provide both the big-picture summary information as well as more detailed background information and explanations. I hope that you find the new information and format useful and easy to understand while increasing your knowledge of the financial affairs of the District. I welcome any suggestions that you have for improving the presentation or content.

STRATEGIC PLAN ITEM:

N/A

FISCAL IMPACT:

N/A

OTHER IMPACTS:

N/A



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

CASH FLOW

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

CASH BALANCES

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

PROPERTY TAX AND ASSESSMENT COLLECTIONS

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

BOARD REPORT

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

CONSUMPTION STATISTICS

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



P.O. BOX 675 • 61750 CHOLLITA ROAD • JOSHUA TREE • CALIFORNIA 92252
 TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com
www.jbwd.com

Cash Flow
 January 1 - March 31, 2014

<u>Beginning Cash</u>		<u>3,193,419.33</u>
SOURCE OF FUNDS:		
Water A/R Collections	621,396.31	
Grant Revenues	2,680,433.82	
Turn On/Misc	12,704.10	
Consumer Deposits	19,425.75	
Project Deposits	14,078.03	
Property Taxes G.D.	13,127.36	
ID #2 Tax Collections	35,922.09	
Standby Collections - Prior	21,713.34	
Standby Collections - Current	94,138.02	
CMM Assessment Collections	29,194.42	
Water Capacity Charges	0.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	0.00	
Interest	1,533.67	
TOTAL SOURCE OF FUNDS		<u>3,543,666.91</u>
FUNDS USED:		
Debt Service	75,812.35	
Capital Additions	85,515.93	
Operating Expenses	488,974.69	
Employee Funded Payroll Taxes & CalPERS	120,465.99	
Employer Funded Payroll Taxes & CalPERS	67,336.17	
Employee Funded 457 Transfer	6,324.13	844,429.26
Bank Transfer Payroll	262,280.18	
Bank Transfer Fees/Charges	5,831.20	268,111.38
TOTAL USE OF FUNDS		<u>1,112,540.64</u>
Net Increase (Decrease)		<u>2,431,126.27</u>
Cash Balance at End of Period		<u><u>5,624,545.60</u></u>



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

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

Source of Funds (Revenues)

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

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

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

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

Use of Funds (Expenses)

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

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

Other Use of Funds costs indicated are average and typical

- Employees fund 11% of total expenses through payroll taxes

Capital costs during the quarter - over \$162,000

- Software Version X upgrade
- Recharge, HDMC Treatment Plant and D31 Booster projects
- Rate Study

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

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



CASH BALANCES 3/31/14

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



CASH BALANCE COMPARISONS

2014 TO 2013

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

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

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

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

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

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

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

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

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

 wells and boosters- for replacement of wells and boosters

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

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

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

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

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

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



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

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

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

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

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

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

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



Joshua Basin Water District

*Budget Report (Board Report) Account Summary

For Fiscal: Current Period Ending: 03/31/2014

		Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
01-41010	METERED WATER SALES	1,426,599.00	74,593.84	1,077,990.01	-348,608.99	75.56%
01-41015	BASIC FEES	1,323,622.56	112,783.79	1,018,607.73	-305,014.83	76.96%
01-41030	PRIVATE FIRE PROTECTION SERV.	19,544.00	1,855.88	16,543.86	-3,000.14	84.65%
01-41040	SPECIAL SERVICES REVENUE	112,337.00	8,065.20	79,454.54	-32,882.46	70.73%
01-42100	STANDBY REVENUE-CURRENT	1,165,554.00	0.00	1,151,912.93	-13,641.07	98.83%
01-42110	STANDBY-UNCOLLECTED CURRENT	0.00	0.00	0.00	0.00	0.00%
01-43000	PROPERTY TAX - G.D.	396,283.00	0.00	381,014.56	-15,268.44	96.15%
01-43010	AD.VALOREM.REVENUE - ID#2	121,500.00	0.00	124,175.56	2,675.56	102.20%
01-43020	ASSESSMENT REVENUE - CMM	255,801.00	0.00	254,878.95	-922.05	99.64%
01-44010	WATER CAPACITY CHARGES	0.00	0.00	7,304.00	7,304.00	0.00%
01-44020	PLAN CHECK/INSPECTION FEES	0.00	0.00	5,299.28	5,299.28	0.00%
01-44030	METER INSTALLATION FEES	0.00	0.00	1,188.00	1,188.00	0.00%
01-44035	METER REPAIR REVENUE	0.00	150.00	922.30	922.30	0.00%
01-45000	INTEREST REVENUE - G.D.	9,040.00	0.00	2,136.86	-6,903.14	23.64%
01-46110	GRANT REVENUE - STATE	0.00	867,704.48	867,704.48	867,704.48	0.00%
01-46120	GRANT REVENUE - LOCAL (HDMC)	0.00	24,350.04	632,020.06	632,020.06	0.00%
01-46121	GRANT REVENUE - LOCAL (MWA)	0.00	0.00	1,248,922.00	1,248,922.00	0.00%
01-47000	MISCELLANEOUS REVENUE	1,533.00	1,481.67	2,801.32	1,268.32	182.73%
	Total Revenue:	4,831,813.56	1,090,984.90	6,872,876.44	2,041,062.88	142.24%
Expense						
Program: 01 - ** Production **						
01-5-01-01118	PRODUCTION SALARY	219,113.00	17,087.44	155,872.61	63,240.39	71.14%
01-5-01-02205	WATER-TREATMENT-EXPENSE	14,400.00	0.00	8,470.42	5,929.58	58.82%
01-5-01-03111	EQUIPMENT RENTAL	2,933.00	227.18	2,044.62	888.38	69.71%
01-5-01-03115	PUMPING PLANT REPAIR & MAINT.	66,500.00	849.08	30,379.87	36,120.13	45.68%
01-5-01-03120	TANK & RESERVOIR MAINTENANCE	200,000.00	0.00	10,951.12	189,048.88	5.48%
01-5-01-04004	LABORATORY SERVICES	9,500.00	559.00	6,685.61	2,814.39	70.37%
01-5-01-06105	POWER FOR PUMPING (ELECTRIC) f	326,223.45	23,010.51	204,569.33	121,654.12	62.71%
01-5-01-08001	PRIVATE WELL METERING	0.00	0.00	4,496.53	4,496.53	0.00%
01-5-01-98001	EE BENEFITS ALLOCATED	107,107.22	30,819.39	74,658.54	32,448.68	69.70%
01-5-01-98002	FIELD EXPENSES ALLOCATED	83,761.70	23,810.37	68,372.99	15,388.71	81.63%
	Total Program: 01 - ** Production **:	1,029,538.37	96,362.97	566,501.64	463,036.73	55.02%
Program: 02 - ** Distribution **						
01-5-02-01130	DISTRIBUTION SALARY	358,854.00	28,910.47	254,342.91	104,511.09	70.88%
01-5-02-02920	INVENTORY-OVER & SHORT	2,000.00	0.00	1,133.86	866.14	56.69%
01-5-02-03106	MAINLINE AND LEAK REPAIR	67,971.00	5,435.08	46,701.63	21,269.37	68.71%
01-5-02-03130	CROSS CONNECTION CONTROL EXP	1,100.00	0.00	0.00	1,100.00	0.00%
01-5-02-04005	UTILITY LOCATING (DIG ALERT)	9,668.00	502.30	6,277.59	3,390.41	64.93%
01-5-02-98001	EE BENEFITS ALLOCATED	149,949.71	43,147.16	104,521.96	45,427.75	69.70%
01-5-02-98002	FIELD EXPENSES ALLOCATED	62,440.54	17,749.55	52,421.77	10,018.77	83.95%
	Total Program: 02 - ** Distribution **:	651,983.25	95,744.56	465,399.72	186,583.53	71.38%
Program: 03 - ** Customer Service **						
01-5-03-01107	FIELD SALARY - CUSTOMER SERVICE	22,481.00	1,610.22	20,317.07	2,163.93	90.37%
01-5-03-01114	OFFICE SALARY - CUSTOMER SERV.	67,705.00	6,423.02	56,224.20	11,480.80	83.04%
01-5-03-03100	METER INSTALLATION EXPENSE	0.00	0.00	686.66	-686.66	0.00%
01-5-03-03107	METER SERVICE REPAIR	29,000.42	1,660.43	24,585.58	4,414.84	84.78%
01-5-03-07007	CREDIT CARD FEES (CUSTOMER)	17,000.00	1,131.62	14,962.46	2,037.54	88.01%
01-5-03-07010	BAD DEBT	25,000.00	-1,177.58	-3,198.03	28,198.03	-12.79%
01-5-03-07015	CUSTOMER SERVICE - OTHER	36,112.00	2,523.66	25,873.70	10,238.30	71.65%
01-5-03-98001	EE BENEFITS ALLOCATED	121,388.05	34,928.65	84,613.03	36,775.02	69.70%

***Budget Report (Board Report)**

For Fiscal: Current Period Ending: 03/31/2014

		Current	Period	Fiscal	Variance	Percent
		Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
01-5-03-98002	FIELD EXPENSES ALLOCATED	6,091.76	1,731.66	4,972.58	1,119.18	81.63%
01-5-03-98003	OFFICE EXPENSE ALLOCATED	131,201.68	39,174.44	99,660.34	31,541.34	75.96%
	Total Program: 03 - ** Customer Service **:	455,979.91	88,006.12	328,697.59	127,282.32	72.09%
	Program: 04 - ** Administration **					
01-5-04-01108	ADMINISTRATION SALARY	204,930.00	14,711.10	69,786.68	135,143.32	34.05%
01-5-04-01115	SAFETY SALARY	9,382.00	0.00	0.00	9,382.00	0.00%
01-5-04-01121	DIRECTORS SALARY	29,169.84	1,736.30	17,710.26	11,459.58	60.71%
01-5-04-01210	DIRECTORS / C.A.C. EDUCATION	9,500.00	151.50	6,397.61	3,102.39	67.34%
01-5-04-04007	LEGISLATIVE ADVOCACY	45,600.00	1,750.00	14,000.00	31,600.00	30.70%
01-5-04-07008	BUSINESS EXPENSE	20,550.00	802.46	3,852.18	16,697.82	18.75%
01-5-04-07014	PUBLIC INFORMATION	55,130.00	4,879.17	37,345.64	17,784.36	67.74%
01-5-04-07016	MEMBERSHIP, DUES & SUBSCRIPT	22,420.00	57.00	12,244.96	10,175.04	54.62%
01-5-04-07020	WATER CONSERVATION EXPENSE	45,000.00	3,132.00	22,867.83	22,132.17	50.82%
01-5-04-07025	LEGAL SERVICES - NON-PERSONNEL	104,000.00	8,289.18	67,143.68	36,856.32	64.56%
01-5-04-07218	SAFETY EXPENSE	5,100.00	0.00	5,177.53	-77.53	101.52%
01-5-04-07219	EMERGENCY PREPAREDNESS	17,293.12	0.00	17,306.98	-13.86	100.08%
01-5-04-07401	PROPERTY INSURANCE	95,000.00	24,235.74	74,559.75	20,440.25	78.48%
01-5-04-98001	EE BENEFITS ALLOCATED	142,809.30	41,092.54	99,544.73	43,264.57	69.70%
01-5-04-98003	OFFICE EXPENSE ALLOCATED	23,854.85	7,122.63	18,120.07	5,734.78	75.96%
	Total Program: 04 - ** Administration **:	829,739.11	107,959.62	466,057.90	363,681.21	56.17%
	Program: 05 - ** Engineering **					
01-5-05-01109	ENGINEERING/GIS/IT SALARY	81,831.00	7,225.14	59,872.51	21,958.49	73.17%
01-5-05-02305	MAPS/DRAFTING SUPPLIES	1,950.00	39.76	2,104.45	-154.45	107.92%
01-5-05-04008	ENGINEERING CONTRACT SERVICES	25,000.00	0.00	19,358.11	5,641.89	77.43%
01-5-05-04013	MAPPING SYSTEM UPGRADES	4,500.00	0.00	0.00	4,500.00	0.00%
01-5-05-98001	EE BENEFITS ALLOCATED	49,982.90	14,382.39	34,840.66	15,142.24	69.71%
01-5-05-98003	OFFICE EXPENSE ALLOCATED	23,854.85	7,122.63	18,120.07	5,734.78	75.96%
	Total Program: 05 - ** Engineering **:	187,118.75	28,769.92	134,295.80	52,822.95	71.77%
	Program: 06 - ** Finance **					
01-5-06-01101	FINANCE SALARY	223,383.00	17,623.88	177,977.14	45,405.86	79.67%
01-5-06-04009	ACCOUNTING SERVICES	23,582.00	0.00	11,740.00	11,842.00	49.78%
01-5-06-98001	EE BENEFITS ALLOCATED	128,528.47	36,983.28	89,590.25	38,938.22	69.70%
01-5-06-98003	OFFICE EXPENSE ALLOCATED	47,709.70	14,245.25	36,240.12	11,469.58	75.96%
	Total Program: 06 - ** Finance **:	423,203.17	68,852.41	315,547.51	107,655.66	74.56%
	Program: 07 - ** Personnel **					
01-5-07-01102	PERSONNEL SALARY	40,111.00	3,531.98	24,118.21	15,992.79	60.13%
01-5-07-01215	TRAINING & EE EDUCATION	20,573.00	856.68	7,366.68	13,206.32	35.81%
01-5-07-01905	EMPLOYMENT RECRUITING EXPENS	19,300.00	49.00	29,917.52	-10,617.52	155.01%
01-5-07-01910	LABOR LEGAL FEES	30,000.00	0.00	23,491.55	6,508.45	78.31%
01-5-07-98001	EE BENEFITS ALLOCATED	14,280.83	4,109.26	9,954.49	4,326.34	69.71%
01-5-07-98003	OFFICE EXPENSE ALLOCATED	11,927.43	3,561.32	9,060.02	2,867.41	75.96%
	Total Program: 07 - ** Personnel **:	136,192.26	12,108.24	103,908.47	32,283.79	76.30%
	Program: 09 - ** Bonds & Loans **					
01-5-09-08110	ID #2 BONDS PYBLE-PRINCIPLE	110,000.00	0.00	0.00	110,000.00	0.00%
01-5-09-08115	CMM PRINCIPLE	89,000.00	0.00	89,000.00	0.00	100.00%
01-5-09-08120	MORONGO BASIN PIPELINE	219,695.76	0.00	0.00	219,695.76	0.00%
01-5-09-08210	INTEREST EXPENSE I.D. #2	11,250.00	0.00	0.00	11,250.00	0.00%
01-5-09-08215	INTEREST EXPENSE - CMM	153,652.50	75,812.35	153,627.20	25.30	99.98%
01-5-09-08315	ID #2 BONDS COLLECTION CHARGE	330.00	4.30	213.69	116.31	64.75%
01-5-09-08320	GENERAL TAX COLLECTION CHARGE	1,296.00	12.61	568.30	727.70	43.85%
01-5-09-08325	ADMINISTRATION - CMM	10,000.00	2,049.76	7,470.43	2,529.57	74.70%
01-5-09-09205	MISC NON-OP EXPENSE	0.00	18.00	18.00	-18.00	0.00%
	Total Program: 09 - ** Bonds & Loans **:	595,224.26	77,897.02	250,897.62	344,326.64	42.15%
	Program: 20 - ** HDMC Treatment Plant (Reimbursable) **					
01-5-20-04100	HDMC: CONTRACTED OPERATION E	0.00	5,580.43	15,012.20	-15,012.20	0.00%

***Budget Report (Board Report)**

For Fiscal: Current Period Ending: 03/31/2014

		Current	Period	Fiscal	Variance	Percent
		Total Budget	Activity	Activity	(Unfavorable)	Used
01-5-20-06100	HDMC: PUMPING POWER	0.00	1,300.87	6,997.00	-6,997.00	0.00%
Total Program: 20 - ** HDMC Treatment Plant (Reimbursable) **:		0.00	6,881.30	22,009.20	-22,009.20	0.00%
Program: 51 - ** Benefits Allocated **						
01-5-51-01211	COMPENSATED LEAVE	193,458.00	16,180.13	149,022.61	44,435.39	77.03%
01-5-51-01216	CAFETERIA PLAN EXPENSE	203,880.00	17,100.00	140,066.34	63,813.66	68.70%
01-5-51-01220	GROUP INSURANCE EXPENSE	10,815.00	1,568.68	7,056.96	3,758.04	65.25%
01-5-51-01225	WORKERS COMPENSATION INSURANCE	28,486.00	0.00	19,475.40	9,010.60	68.37%
01-5-51-01230	RETIREMENT: PERS Classic 2%@55	166,565.50	9,929.64	101,319.49	65,246.01	60.83%
01-5-51-01231	RETIREMENT: PERS Tier 2 2%@62	0.00	1,036.84	3,702.67	-3,702.67	0.00%
01-5-51-01232	RETIREMENT - TEMP	0.00	0.00	94.36	-94.36	0.00%
01-5-51-01233	RETIREMENT - 457 CONTRIBUTION	0.00	77.00	692.00	-692.00	0.00%
01-5-51-01305	PAYROLL TAXES	110,771.00	9,058.91	76,293.83	34,477.17	68.88%
01-5-51-98000	ALLOCATED EXPENSES	-714,045.50	-205,462.67	-497,723.66	-216,321.84	69.70%
Total Program: 51 - ** Benefits Allocated **:		-70.00	-150,511.47	0.00	-70.00	0.00%
Program: 52 - ** Field Allocated **						
01-5-52-01240	UNIFORMS (FIELD)	6,770.00	3,165.24	3,685.55	3,084.45	54.44%
01-5-52-02206	SHOP EXPENSE - COMBINED	16,024.00	829.48	7,367.86	8,656.14	45.98%
01-5-52-02212	SMALL TOOLS EXPENSE - COMBINE	8,500.00	93.45	8,356.76	143.24	98.31%
01-5-52-03205	TOOL / EQUIP REPAIR	14,000.00	4,021.34	16,331.50	-2,331.50	116.65%
01-5-52-03905	BUILDING REPAIR/MAINT-SHOP/SIT	8,200.00	380.48	8,616.96	-416.96	105.08%
01-5-52-05005	FUEL-VEHICLES	39,500.00	0.00	25,893.68	13,606.32	65.55%
01-5-52-05010	AUTO EXPENSE - FIELD	31,100.00	4,324.64	31,271.28	-171.28	100.55%
01-5-52-06305	COMMUNICATIONS	15,000.00	1,892.10	14,800.50	199.50	98.67%
01-5-52-07009	REGULATORY, PERMITS, ETC	13,200.00	80.00	7,990.43	5,209.57	60.53%
01-5-52-98000	ALLOCATED EXPENSES	-152,294.00	-43,291.58	-124,314.52	-27,979.48	81.63%
Total Program: 52 - ** Field Allocated **:		0.00	-28,504.85	0.00	0.00	0.00%
Program: 53 - ** Office Allocated **						
01-5-53-01405	TEMPORARY LABOR FEES	21,983.50	1,584.83	14,296.05	7,687.45	65.03%
01-5-53-02105	OFFICE SUPPLIES & EQUIPMENT	47,218.59	2,785.00	31,546.89	15,671.70	66.81%
01-5-53-02110	POSTAGE	23,200.00	3,513.48	17,925.80	5,274.20	77.27%
01-5-53-03906	BUILDING REPAIR/MAINT - OFFICE	17,200.00	792.47	9,131.23	8,068.77	53.09%
01-5-53-04015	COMPUTER SOFTWARE & SUPPORT	92,145.88	17,175.54	72,468.58	19,677.30	78.65%
01-5-53-06205	TELEPHONE AND UTILITIES	36,800.00	4,667.68	35,832.07	967.93	97.37%
01-5-53-98000	ALLOCATED EXPENSES	-238,548.49	-71,226.27	-181,200.62	-57,347.87	75.96%
Total Program: 53 - ** Office Allocated **:		-0.52	-40,707.27	0.00	-0.52	0.00%
Program: 60 - ** Non-Financial **						
01-6-60-60002	OVERHEAD - GENERAL & ADMIN (5	-86,000.00	0.00	0.00	-86,000.00	0.00%
Total Program: 60 - ** Non-Financial **:		-86,000.00	0.00	0.00	-86,000.00	0.00%
Program: 99 - ** Reserve Funding & Adjustments **						
01-5-99-00100	EQUIPMENT & TECH RESERVE	91,113.01	0.00	0.00	91,113.01	0.00%
01-5-99-00200	WELL/BOOSTER RESERVE	50,000.00	0.00	0.00	50,000.00	0.00%
01-5-99-00300	OPERATIONAL RESERVE & COLA	51,308.00	0.00	0.00	51,308.00	0.00%
01-5-99-00400	BUDGET CLEARING	84,945.00	0.00	0.00	84,945.00	0.00%
Total Program: 99 - ** Reserve Funding & Adjustments **:		277,366.01	0.00	0.00	277,366.01	0.00%
Total Expense:		4,500,274.57	362,858.57	2,653,315.45	1,846,959.12	58.96%
Report Total:		331,538.99	728,126.33	4,219,560.99	3,888,022.00	

4/17/2014 12:34:49 PM

***Budget Report (Board Report)**

For Fiscal: Current Period Ending: 03/31/2014



3rd Quarter Ending 3/31/14 BOARD REPORT

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

REVENUES

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

EXPENSES

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

SUMMARY

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

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

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

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

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



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

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

CONSUMPTION RANKING - Quarter Ending 3/31/2014


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

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

May 19, 2014

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:

DISCUSSION OF DRAFT 14/15, 15/16 BUDGET

RECOMMENDATION:

Discussion and guidance only.

ANALYSIS:

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

Pursuant to Manager Sauer's direction, responsibility for department budgets has been pushed out to ~~the individual department managers to increase accountability. In the past, this responsibility had~~ resided with the General Manager and the Finance Department. Therefore, the budget is a compilation of input from many different sources, has been a learning process and is still under critical review and changing almost daily.

~~We have revised the format again this year, replacing the Supplemental Budget with a Capital Budget. In the past, the Supplemental Budget was utilized to present any new or one-time expenses, whether operating or capital. Now all operating expenses are included with the Operating Budget and all capital expenses are included in the Capital Budget.~~

Although we have sharpened our pencils and continue to evaluate ways to trim the budget, our Operating Budget results in a *surplus* in 14/15 of \$243,000 and a *deficit* of \$279,000 in the second year. In its current form, operating revenues increase 4% in year one and another 2% in year two. Expenses increase 11% in year one and another 13% in year two.

A few issues affect operating revenues.

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

3. Revenues (and corresponding expenses) for the District's operation of the HDMC treatment plant are included as well as overhead on those revenues which constitutes the District's fees for operating the plant.

Several considerations affecting operating expenses.

1. An overall 4% increase has been applied to the expenses for inflation.
2. SCE is projecting a 10% increase in pumping power expense next year and as much as another 10% increase in year two.
3. We are budgeting approximately \$240,000 each of the two years for purchase of 500 acre feet of water for recharge.
4. The valve maintenance program, called out previously in the Supplemental Budget, has been rolled into the operating budget as a normal operating expense; cost \$30,000 each year.
5. Legal fees are divided into two categories, general (in the Administration Department) and labor legal fees (in the Personnel Department). Labor Legal Fees are increased significantly to account for negotiation of all of the reopener items in the Union's MOU contract, which will occur over the next two years.
6. Union salaries have been increased pursuant to the MOU and no increases are included for the management group as none have been authorized. The proposed budget provides funding for two currently-vacant positions.
7. \$400,000 has been added to year two expense for payment of debt service related to the borrowing of \$5M for pipeline replacement. This one addition drives up the total increase to expenses from year one to year two from 5% to 13%; without this debt service payment, our operating expense budget expenses would increase 5% in year two.

Allocated Expense Accounts

There are many expenses that don't apply to one department only. In lieu of creating a separate account for each department, requiring seven departmental accounts for each expense, those expenses are collected in one 'bucket' and then allocated back to the various departments by percentage. We have three different allocation groups; benefits, field and office, located on pages 5 and 6 of the Operating Budget. For example, the Benefits Allocated Department includes expenses associated with our employee benefits; paid leave, insurance and retirement expenses, etc. These costs are increased pursuant to the union contract and rates from CalPERS. The overall allocation method has changed this year, resulting in some skewed numbers when compared with the historical information.

Previously, the methodology was to develop the percentages based on the department's overall budget. We saw over time that this misrepresented the costs. For example, the Production Department has the largest overall departmental budget, with large pumping power and tank maintenance costs, resulting in a disproportionate amount of expense allocated to this department with only three employees. The new methodology determines the percentages based on payroll and makes comparisons of the allocated expenses with prior years nearly impossible. The best way to evaluate these allocated costs is to review the allocated expense *department* budgets. The individual line item budgets for each allocated expense account are presented and then there is a total at the bottom of each list, shown as a negative number because the costs are allocated back to the other departments.

Staffing, Salaries and Benefits

The proposed budget includes funding for two vacant positions; the Chief of Operations and Executive Secretary. While thorough analysis is not yet complete by Manager Sauer, he believes the District needs to replace *some version* of the currently-vacant positions and we have included ½ year of funding for each of those positions, including benefits, for the first year, and full funding for the second year. The Production, Distribution and Administration Department salary budgets are affected by these proposed staff replacements totaling \$108,000 in year one and \$216,000 in year two.

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

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

Capital Budget

The new Capital Budget includes capital revenues (grants and borrowing) as well as our reserve funding. The section titled "Reserve & Other Funding" includes the established annual funding for our Equipment and Technology Reserve and our Well and Booster Reserve accounts. These are shown *net* of any relevant project costs that can be funded with those reserves in the current budget. We begin by funding \$104,000 in the Equipment and Technology Reserve fund and then deduct for the various projects that can be paid for from those reserves, based on Board direction. We do the same with the Well and Booster Reserve, beginning with a funding amount of \$100,000 and then deducting appropriate current-year projects from that balance.

Overall, we expect to fund equipment and technology replacement projects totaling \$133,550 in 14/15, dipping \$29,550 into the current reserve balance of \$453,000. We propose funding equipment and technology replacement projects in the amount of \$67,000 in the second budget year, resulting in a net increase to our reserve account of \$41,000. Based on these numbers, we expect that our current reserve balance of \$453,000 will increase to \$464,000 at the end of 15/16.

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

There is insufficient funding in the budget for all of the capital projects on the Board's Strategic Plan list when combined with new capital projects identified by Staff, some of which we believe to be higher priorities. We are recommending elimination of two of the Board's Strategic Plan projects, the \$75,000 record archival system and the \$55,000 Technology Master Plan as not being cost-effective. Including all projects as identified, we would have to dip into our general reserves \$418,000 in year one and \$1,100,000 in year two to fund all projects. In addition, we propose funding from the two replacement reserve accounts referred to above, totaling \$214,000 in year one and \$67,000 in year two. The main reason that the deficit increases in year two is that we are receiving grant funds totaling \$3.2 million in year one while our recharge pond construction-related costs are only \$2.5 million; providing an additional \$700,000 revenue for any purpose. The grant provides for reimbursement of costs incurred prior to construction, such as for our USGS studies to evaluate the recharge basin. We added

a running total column to the capital budget report to assist in determining where we “run out of money” for projects. We can discuss with the Committee whether projects should be eliminated or we want to fund projects from reserves, or how to otherwise approach this issue.

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

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

Several additional documents, providing foundational information, are attached. We have also included a copy of the last two-year budget as an example of the document typically presented. Any input on the content is appreciated as we intend to present substantially the same document for the current budget.

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



Joshua Basin Water District

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

Account Summary

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
Revenue									
Program: 40 - ** Revenues **									
<u>01-40-41010-FI</u>	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
<u>01-40-41012-FI</u>	ALLOW FOR WAAP/BILLING AD	-3,529.00	-2,082.89	0.00	-1,831.00	0.00	0.00	0.00	0.00
<u>01-40-41015-FI</u>	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
<u>01-40-41030-FI</u>	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
<u>01-40-41040-FI</u>	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
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REI	0.00	0.00	0.00	0.00	0.00	7,850.03	72,357.08	75,558.98
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD REI	0.00	0.00	0.00	0.00	0.00	0.00	16,280.34	17,000.77
<u>01-40-42100-FI</u>	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
<u>01-40-42110-FI</u>	STANDBY-UNCOLLECTED CURR	-88,540.00	0.00	-129,483.00	0.00	0.00	0.00	-134,662.32	-140,048.81
<u>01-40-42141-FI</u>	PRIOR YR REFUNDED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-40-43000-FI</u>	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
<u>01-40-43010-FI</u>	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
<u>01-40-43020-FI</u>	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
<u>01-40-44000-FI</u>	CONNECTION FEES-HYDRANT,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-40-44001-FI</u>	MAINLINE REIMBURSEMENT F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-40-44010-FI</u>	WATER CAPACITY CHARGES	0.00	47,803.00	0.00	121,754.00	0.00	14,806.00	0.00	0.00
<u>01-40-44020-FI</u>	PLAN CHECK/INSPECTION FEES	0.00	21,508.26	0.00	6,159.54	0.00	5,299.28	0.00	0.00
<u>01-40-44025-FI</u>	H ZONE ML REIMB FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-40-44030-FI</u>	BOND CALL REVENUE - CMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-40-44030-FI</u>	METER INSTALLATION FEES	0.00	25,595.21	0.00	17,781.10	0.00	3,317.00	0.00	0.00
<u>01-40-44035-FI</u>	METER REPAIR REVENUE	0.00	1,737.37	0.00	2,586.39	0.00	2,076.10	0.00	0.00
<u>01-40-44050-FI</u>	SEWER CAPACITY CHARGES	0.00	85,920.00	0.00	99,802.00	0.00	0.00	0.00	0.00
<u>01-40-45000-FI</u>	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
<u>01-40-46200-FI</u>	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	423,952.18	0.00	0.00	0.00	0.00
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	1,533.00	9,799.26	1,533.00	10,183.60	1,533.00	5,583.04	7,905.98	7,905.98

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

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
<u>01-40-47010-FI</u>	GAIN/LOSS ON SALE OF ASSET	0.00	0.00	0.00	32,223.00	0.00	0.00	0.00	0.00
<u>01-40-47020-FI</u>	CHANGE IN MARKET VALUE	0.00	-1,882.61	0.00	-5,381.53	0.00	0.00	0.00	0.00
<u>01-40-47030-FI</u>	DEMO GARDEN SALES (SALES T	0.00	0.00	0.00	0.00	0.00	965.00	0.00	0.00
<u>01-40-47040-FI</u>	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	4,373,926.55	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	4,373,926.55	5,022,802.40	5,137,099.42
Expense									
Program: 01 - ** Production **									
<u>01-01-5-01-01118-FI</u>	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
<u>01-01-5-01-02205-RL</u>	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
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	3,697.78	6,008.89
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	236,500.00	248,500.00
<u>01-01-5-01-03105-RL</u>	SOURCE OF SUPPLY/WELL MAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-01-5-01-03111-RL</u>	EQUIPMENT RENTAL	3,023.00	2,947.23	2,933.00	3,610.05	2,933.00	2,271.80	200.00	200.00
<u>01-01-5-01-03115-RL</u>	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
<u>01-01-5-01-03120-RL</u>	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
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR &	0.00	0.00	0.00	0.00	0.00	0.00	13,501.57	14,041.63
<u>01-01-5-01-04004-RL</u>	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
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECT	257,606.00	278,598.73	340,689.00	279,404.44	326,223.45	222,095.17	330,000.00	363,000.00
<u>01-01-5-01-06501-RL</u>	TELEMETRY / SCADA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-01-5-01-08001-RL</u>	PRIVATE WELL METERING	0.00	0.00	0.00	0.00	0.00	4,496.53	10,000.00	0.00
<u>01-01-5-01-98001-FI</u>	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
<u>01-01-5-01-98002-FI</u>	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 **									
<u>01-02-5-02-01130-FI</u>	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
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	20,560.00	8,840.00
<u>01-02-5-02-02920-FI</u>	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
<u>01-02-5-02-03106-JC</u>	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
<u>01-02-5-02-03130-JC</u>	CROSS CONNECTION CONTROL	679.00	635.63	1,100.00	0.00	1,100.00	0.00	1,000.00	1,100.00
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	0.00	0.00	0.00	0.00	0.00	16.28	5,078.00	5,281.12
<u>01-02-5-02-04005-JC</u>	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
<u>01-02-5-02-98001-FI</u>	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
<u>01-02-5-02-98002-FI</u>	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 **									
<u>01-03-5-03-01107-FI</u>	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
<u>01-03-5-03-01114-FI</u>	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
<u>01-03-5-03-03100-AGM</u>	METER INSTALLATION EXPENS	0.00	0.00	0.00	9,199.18	0.00	686.66	0.00	0.00
<u>01-03-5-03-03107-AGM</u>	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
<u>01-03-5-03-05201-AGM</u>	METER READING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-03-5-03-07007-AGM</u>	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
<u>01-03-5-03-07010-AGM</u>	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
<u>01-03-5-03-07015-AGM</u>	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
<u>01-03-5-03-98001-FI</u>	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
<u>01-03-5-03-98002-FI</u>	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
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	104,096.00	128,826.18	171,175.25	184,894.00	131,201.68	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	455,968.01	343,139.89	341,996.22	365,267.94
Program: 04 - ** Administration **									
<u>01-04-5-04-01108-FI</u>	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
<u>01-04-5-04-01115-FI</u>	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
<u>01-04-5-04-01121-FI</u>	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
<u>01-04-5-04-01210-GM</u>	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
<u>01-04-5-04-04007-GM</u>	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
<u>01-04-5-04-07008-GM</u>	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
<u>01-04-5-04-07014-GM</u>	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
<u>01-04-5-04-07016-GM</u>	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
<u>01-04-5-04-07020-GM</u>	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
<u>01-04-5-04-07025-GM</u>	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
<u>01-04-5-04-07218-GM</u>	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
<u>01-04-5-04-07219-GM</u>	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
<u>01-04-5-04-07401-GM</u>	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
<u>01-04-5-04-98001-FI</u>	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	20,578.00	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-PRINCPLE	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

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

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	
<u>01-09-5-09-08215-FI</u>	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	
<u>01-09-5-09-08250-FI</u>	MAINLINE PIPELINE REPLACEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHA	346.00	320.93	330.00	332.17	330.00	303.48	325.18	338.19	
<u>01-09-5-09-08320-FI</u>	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	
<u>01-09-5-09-08325-FI</u>	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	
<u>01-09-5-09-09205-FI</u>	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 **										
<u>01-20-5-20-03101-AGM</u>	HDMC: OTHER	0.00	0.00	0.00	0.00	0.00	0.00	17,245.88	17,935.72	
<u>01-20-5-20-04100-AGM</u>	HDMC: CONTRACTED OPERATI	0.00	0.00	0.00	0.00	0.00	21,192.13	39,720.00	41,308.80	
<u>01-20-5-20-06100-AGM</u>	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: 51 - ** Benefits Allocated **										
<u>01-51-5-51-01211-FI</u>	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	
<u>01-51-5-51-01216-FI</u>	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	
<u>01-51-5-51-01220-FI</u>	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	
<u>01-51-5-51-01225-FI</u>	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	
<u>01-51-5-51-01230-FI</u>	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	
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@	0.00	0.00	0.00	296.10	0.00	4,739.51	25,953.00	28,943.00	
<u>01-51-5-51-01232-FI</u>	RETIREMENT - TEMP	0.00	284.24	0.00	3,446.01	0.00	94.36	0.00	0.00	
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUT	0.00	0.00	0.00	264.00	0.00	764.00	5,850.00	5,850.00	
<u>01-51-5-51-01245-FI</u>	ALLOWANCE AND ADJUSTMEN	0.00	-111,648.59	0.00	-161,390.80	0.00	0.00	0.00	0.00	
<u>01-51-5-51-01305-FI</u>	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	
<u>01-51-5-51-98000-FI</u>	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 **										
<u>01-52-5-52-01240-D/P</u>	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	
<u>01-52-5-52-02206-D/P</u>	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	
<u>01-52-5-52-02212-D/P</u>	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	
<u>01-52-5-52-03205-D/P</u>	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	
<u>01-52-5-52-03905-D/P</u>	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	
<u>01-52-5-52-05005-D/P</u>	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	

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

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
<u>01-52-5-52-05010-D/P</u>	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
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING ACCOU	-1,718.00	-1,447.49	0.00	-1,225.17	0.00	-69.30	0.00	0.00
<u>01-52-5-52-06305-ENG</u>	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
<u>01-52-5-52-07009-D/P</u>	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
<u>01-52-5-52-98000-FI</u>	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 **									
<u>01-53-5-53-01405-AGM</u>	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
<u>01-53-5-53-02105-AGM</u>	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
<u>01-53-5-53-02110-AGM</u>	POSTAGE	2,866.00	22,336.52	23,200.00	22,325.51	23,200.00	17,942.26	23,768.97	24,719.73
<u>01-53-5-53-03906-AGM</u>	BUILDING REPAIR/MAINT - OFF	28,787.00	27,523.05	17,200.00	21,237.13	17,200.00	11,249.03	25,763.69	23,447.16
<u>01-53-5-53-04015-AGM</u>	COMPUTER SOFTWARE & SUP	49,359.00	48,047.96	99,145.88	91,192.98	92,145.36	72,468.58	87,756.70	92,254.97
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	5,494.00	5,713.76
<u>01-53-5-53-06205-AGM</u>	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
<u>01-53-5-53-98000-FI</u>	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	-0.52	10,541.68	0.00	0.00
Expense Total:		3,791,163.00	3,566,183.98	4,329,680.98	3,762,556.01	4,308,908.56	2,902,566.71	4,779,901.64	5,415,713.16
Report Surplus (Deficit):		923,477.00	1,657,213.67	377,168.58	1,692,667.14	522,905.00	1,471,359.84	242,900.76	-278,613.74

* DRAFT * Operating Budget * DRAFT *

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

Group Summary

Program	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 **	4,714,640.00	5,223,397.65	4,706,849.56	5,455,223.15	4,831,813.56	4,373,926.55	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	455,968.01	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: 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	-0.52	10,541.68	0.00	0.00
Report Surplus (Deficit):	923,477.00	1,657,213.67	377,168.58	1,692,667.14	522,905.00	1,471,359.84	242,900.76	-278,613.74

* DRAFT * Operating Budget * DRAFT *

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

Fund Summary

Fund	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
01 - GENERAL FUND	923,477.00	1,657,213.67	377,168.58	1,692,667.14	522,905.00	1,471,359.84	242,900.76	-278,613.74
Report Surplus (Deficit):	923,477.00	1,657,213.67	377,168.58	1,692,667.14	522,905.00	1,471,359.84	242,900.76	-278,613.74

DRAFT

*** DRAFT ***

Joshua Basin Water District

*** DRAFT ***

Capital Budget

Strategic Plan #		Description	2014-2015 PROP 14/15	RUNNING TOTAL	2015-2016 PROP 15/16	RUNNING TOTAL
CAPITAL REVENUE						
Revenue						
Program: 41 - **CAPITAL REVENUE**						
<u>01-41-46100-FI</u>		GRANT REVENUE - FEDERAL	0.00		0.00	
<u>01-41-46110-FI</u>		GRANT REVENUE - STATE	3,210,000.00		0.00	
<u>01-41-46120-FI</u>		GRANT REVENUE - LOCAL (HDMC)	0.00		0.00	
<u>01-41-46121-FI</u>		GRANT REVENUE - LOCAL (MWA)	0.00		0.00	
<u>01-41-46400-FI</u>		MAINLINE REPLACEMENT BORROWING	0.00		5,000,000.00	
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**						
<u>01-42-5-99-00100-AGM</u>		FUNDING FROM UNRESTRICTED RESERVES	0.00		(419,613.74)	
<u>01-42-5-99-00200-AGM</u>		EQUIP&TECH RES <from>/to	see below		41,000.00	
<u>01-42-5-99-00310-FI</u>		WELL/BOOSTER RES <from>/to	20,000.00		100,000.00	
		<NET REVENUE>/DEFICIT	(242,900.76)		278,613.74	
NET RESERVE & OTHER FUNDING			(222,900.76)	(222,900.76)	0.00	0.00
TOTAL CAPITAL REVENUE & NET RESERVE/OTHER FUNDING			3,432,900.76	3,432,900.76	5,000,000.00	5,000,000.00
CAPITAL PROJECTS						
<u>01-71-7-70-72005-JC</u>	<u>3.6.1</u>	CP#817: 15K' MAIN/75K' MAIN REPLACE	0.00	3,432,900.76	5,000,000.00	0.00
		Develop design for replacement of approximately 75K' of aging pipeline. Design is completed for 15K' of pipeline replacement.				
<u>01-71-7-70-71000-RL</u>	<u>3.6.3</u>	CP#022: CHLORINE ANALYZERS	36,000.00	3,396,900.76	24,000.00	(24,000.00)
		Install analyzers to monitor chlorine residual at remote sites.				
<u>01-71-7-70-71006-RL</u>	<u>3.3.1</u>	CP#019: HZONE TANK	300,000.00	3,096,900.76	300,000.00	(324,000.00)
		Net tank needed for additional capacity. Cost to be reimbursed from future capacity fees in the H-zone.				
<u>01-71-7-70-74006-GM</u>	<u>3.5.3</u>	CP#040: SPACE NEEDS ASSESSMENT FOR OFFICE	25,800.00	3,071,100.76	0.00	(324,000.00)
		Conduct a facilities plan and assessment to identify space needs, estimated costs, etc. for a new or upgraded office building and Emergency Operations Center.				
<u>01-71-7-70-74007-GM</u>	<u>1.3.3</u>	CP#Z65: GROUNDWATER MANAGEMENT PLAN	50,000.00	3,021,100.76	0.00	(324,000.00)
		Update AB3030 ground water management plan.				
<u>01-71-7-70-74500-GM</u>	<u>1.1.1</u>	CP#108: RECHARGE POND	2,553,976.05	467,124.71	0.00	(324,000.00)
		Grant funded Recharge pond construction.				
<u>01-71-7-70-76000-AGM</u>	<u>2.2.3</u>	CP#D: UPDATE DISTRICT FEES	15,000.00	452,124.71	0.00	(324,000.00)
		Carry out study to identify needed and fair fees.				
<u>01-73-7-70-71002-RL</u>		CP#B: PRESS RELIEF-WLS10,14,15	45,000.00	407,124.71	0.00	(324,000.00)

*** DRAFT ***

Joshua Basin Water District

*** DRAFT ***

Capital Budget

<u>01-73-7-70-71007-RL</u>		CP#R: 10 PLC'S TO RASCALS		56,065.90	351,058.81	56,065.90	(380,065.90)
<u>01-71-7-70-71001-RL</u>		CP#013: C2B TANK DRAIN/OVERFLOW		0.00	351,058.81	100,000.00	(480,065.90)
<u>01-73-7-70-71009-RL</u>		CP#S: A-1 ROAD		70,000.00	281,058.81	0.00	(480,065.90)
<u>01-73-7-70-74008-GM</u>		CP#D: URBAN WATER MANAGEMENT PLAN		64,000.00	217,058.81	0.00	(480,065.90)
<u>01-73-7-70-75000-GM</u>		CP#G: WATER MASTER PLAN UPDATE		77,000.00	140,058.81	0.00	(480,065.90)
			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	110,058.81	0.00	(550,065.90)
<u>01-71-7-70-73000-AGM</u>	<u>3.5.2</u>	CP#036: PARCEL FILING SYSTEM					
			Used for exercising the in-line valves throughout our distribution system.	23,000.00	87,058.81	0.00	(550,065.90)
<u>01-73-7-70-72000-JC</u>		CP#I: VACUUM MOUNT VLV EX (PR 1)					
<u>01-73-7-70-71003-RL</u>		CP#C: CHROMIUM STUDY		100,000.00	(12,941.19)	0.00	(480,065.90)
<u>01-71-7-70-75003-ENG</u>	<u>5.5.1</u>	CP#S: TECHNOLOGY MASTER PLAN *	*NOT RECOMMENDED BY STAFF Develop Strategic Plan.	55,000.00	(67,941.19)	0.00	(480,065.90)
<u>01-73-7-70-74009-GM</u>		CP#P: ORGANIZATIONAL STUDY		15,000.00	(82,941.19)	0.00	(480,065.90)
<u>01-73-7-70-75001-GM</u>		CP#H: CAPITAL IMPROVE. PLAN		0.00	(82,941.19)	50,000.00	(530,065.90)
			*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	(157,941.19)	0.00	(530,065.90)
<u>01-71-7-70-74001-AGM</u>	<u>5.5.3</u>	CP#038: RECORD ARCHIVAL SYSTEM *					
<u>01-72-7-70-71007-RL</u>		CP#Z60: WATER UTILITY TRAILER		5,000.00	(162,941.19)	0.00	(530,065.90)
<u>01-72-7-70-72007-JC</u>		CP#005: HAULING STATION		0.00	(162,941.19)	20,000.00	(550,065.90)
<u>01-71-7-70-74000-AGM</u>	<u>3.5.5</u>	CP#Z62: OFFICE CARPETING	Carpeting of all offices	13,000.00	(175,941.19)	0.00	(550,065.90)
			Conduct a property needs assessment; what facilities will be needed over time; in what locations and what size; purchase properties.	50,000.00	(225,941.19)	0.00	(550,065.90)
<u>01-71-7-70-74004-GM</u>	<u>3.5.4</u>	CP#Z28: RESERVOIR LAND ACQUISITION					
<u>01-73-7-70-71005-RL</u>		CP#M: ELECTRICAL WIRING DIAGRAMS @ WELL & BOOST		100,000.00	(325,941.19)	100,000.00	(650,065.90)
<u>01-73-7-70-72000-JC</u>		CP#I: VACUUM MOUNT VLV EX (PR 1)	Used for exercising the in-line valves throughout our distribution system.	23,000.00	(348,941.19)	0.00	(650,065.90)
<u>01-73-7-70-74002-GM</u>		CP#E: PAVE OFFICE PARKING LOT		30,000.00	(378,941.19)	0.00	(650,065.90)
<u>01-73-7-70-74003-GM</u>		CP#F: MOBILE MINI		12,000.00	(390,941.19)	0.00	(650,065.90)
<u>01-73-7-70-75002-ENG</u>		CP#N: 36" FORMAT PRINTER/SCANNER MFP		12,000.00	(402,941.19)	0.00	(650,065.90)

*** DRAFT ***

Joshua Basin Water District

01-73-7-70-77000-HR

CP#Q: COMPENSATION STUDY

15,000.00 (417,941.19) 0.00 (650,065.90)

TOTAL CAPITAL PROJECTS

3,850,841.95 **5,650,065.90**

TOTAL FUNDED (UNFUNDED) PROJECTS

(417,941.19) **(650,065.90)**

RESERVE FUNDED CAPITAL PROJECTS

01-42-5-99-00100-AGM

EQUIP&TECH RES <from>/to

(29,550.00) see above

01-73-7-70-71300-RL

CP#A: WELL 14 REHAB

80,000.00 0.00

01-71-7-70-76001-AGM

5.5.2

CP#039: INCODE VERSION X

45,000.00 0.00

01-73-7-70-72004-D/P

CP#L: TRUCK

To make more efficient use of employees by providing a vehicle for each. 60,000.00 0.00

01-73-7-70-72300-JC

CP#J: DITCHWITCH TRENCHER W/TRAILER (PR 3)

Used to trench new and replacement services and a variety of other tasks. 0.00 55,000.00

01-73-7-70-72301-JC

CP#K: MOLE/BORING MACHINE (PR 3)

Used to bore under streets. 0.00 8,000.00

RESERVE FUNDED PROJECTS

155,450.00 **63,000.00**

* NOT RECOMMENDED BY STAFF.

*** DRAFT ***

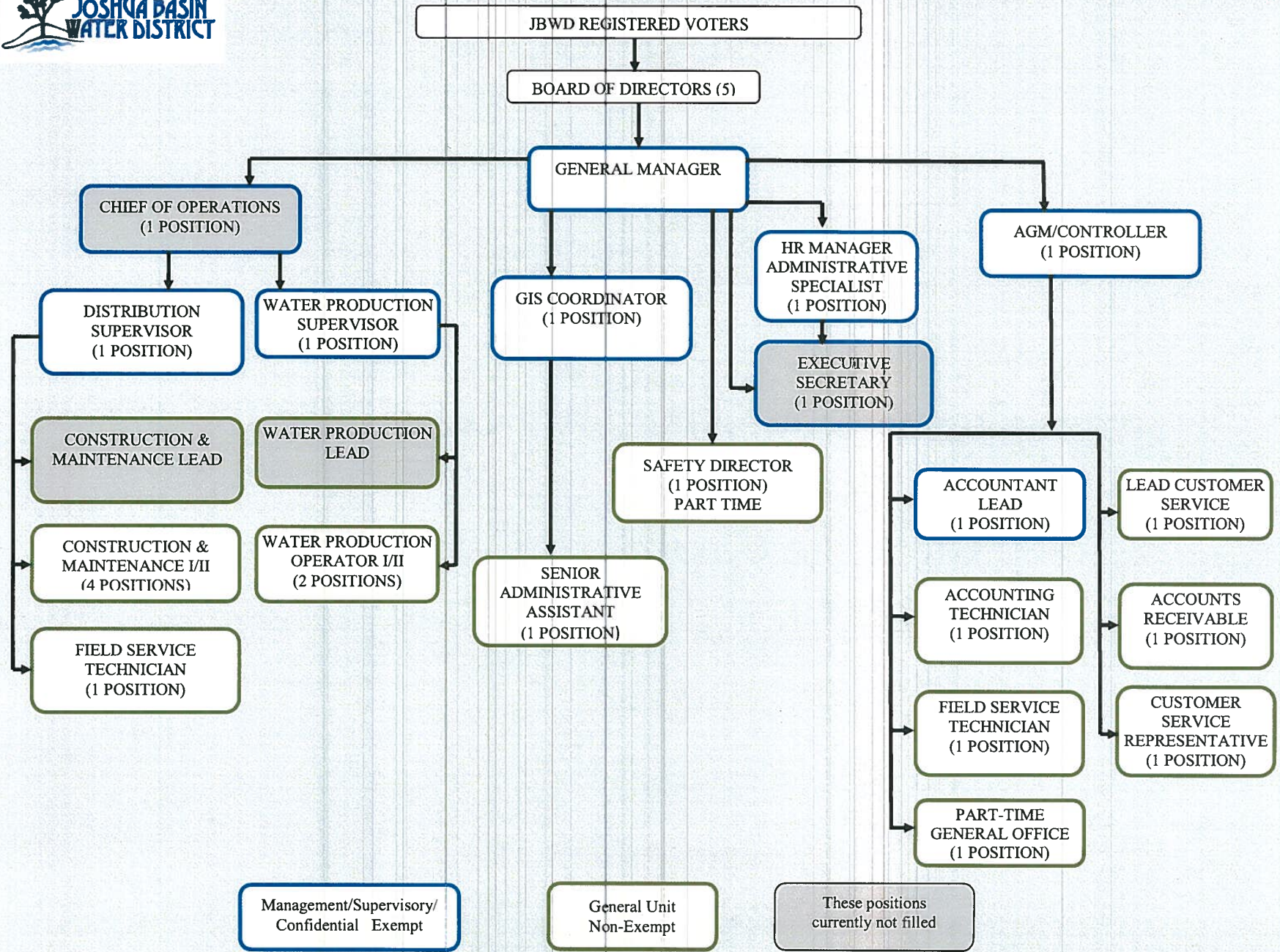
Capital Budget

Joshua Basin Water District

Cash Reserve Balances

As of May 14, 2014

01-11300	LAIF - INVESTMENT ACCOUNT	214,157.69
01-11305	LAIF - EMERGENCY FUND	1,000,000.00
01-11306	LAIF - EQUIP & TECH RESERVE	452,920.35
01-11307	LAIF - OPPORTUNITY RESERVE	2,037,666.17
01-11308	LAIF - WELL & BOOSTER RESERVE	100,000.00
TOTAL UNRESTRICTED & BOARD RESTRICTED		3,804,744.21
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	366,464.45
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
01-11338	LAIF - HI DESERT MEDICAL CENTR	14.57
TOTAL LEGALLY RESTRICTED		1,259,680.38



**JOSHUA BASIN WATER DISTRICT
Budget Calendar
Fiscal Years 2014/15 and 2015/16**

03/31/14	Budget 101 Workshop with Management Team
04/07/14	Provide email reminder to Management Team
04/14/14	Management budget suggestions due
04/16/14	Curt, Susan and Anne meet to discuss budget
04/30/14	Anne distributes first Budget draft to Curt and Susan
05/13/14	Draft Budget presented to Management Team
05/15/14	Curt, Susan and Anne meet to review First Draft Budget, make modifications and continue process until final.
05/15/14	First draft to Finance Committee?
05/19/14	Special Meeting of Finance Committee to review budget
05/20/14	Curt, Susan and Anne discuss Finance Committee comments and make any necessary changes
	Regular Finance Committee meeting?
06/04/14	Combined meeting of the Board and CAC to review budget. Budget Workshop?
06/18/14	Board to Review and Consider Budget Adoption

JBWD

July 1, 2012



Joshua Basin Water District

Two Year Budget

Adopted June 6, 2012



Fiscal Years Ending
June 30, 2013
and June 30, 2014



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2013 and June 30, 2014**

TABLE OF CONTENTS

GENERAL MANAGER'S LETTER	1
2012/2014 PROGRAM BUDGET SUMMARY	3
REVENUE, EXPENSE & PROJECTED CASH RESERVE CHARTS	4
SUPPLEMENTAL BUDGET	5
ORGANIZATIONAL CHART	7
PAYROLL SCHEDULE	8
REVENUE VS. EXPENSE 2011/12—2013/14 COMPARISON CHART	9
DETAILED PROGRAM OPERATING BUDGET	10
RATE AND FEE SCHEDULE	16
WATER AVAILABILITY (STANDBY) CHARGES	18



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2013 and June 30, 2014**

June 30, 2012

Dear President and Members of the Board,

I am pleased to present you with a two-year balanced budget that provides for a continued excellent level of service to the Public and meets all of the Board's strategic goals for the period 2012-2014 as determined at the workshop earlier this spring.

The *Operating Budget* is based on the static budget that we have followed for the past few years adding only for inflation. No new positions or programs are proposed. Rather than try to "guess" what specific line items will require increased inflationary costs, we have budgeted an additional 3% of the expected increases in operational expenditures, as one "lump sum" reserve noted below. The exceptions to this are debt service and salaries which are projected based on union contract, and the line item account for power, in the *Production* budget. From the current cost of \$290,364 this year, Edison was able to provide us with estimates of \$310,689 (7% increase) in 2012-13 and \$326,223 (additional 5% increase) in 2013-14.

The total expenditures for operations will increase from an expected \$3,972,536 in 2011-2012, to \$4,212,068 in 2012-2013 before considering reserves.

Continuing the District's policy of planning reserves for key items, the following *operational reserves* have been budgeted:

\$100,000	Equipment and Technology Reserve
50,000	Wells and Booster Pumps (new in 12/13)
49,214	Operational Reserve & COLA

In addition, strategic reserves have been budgeted as follows:

\$1,000,000 Emergency Reserve (for unexpected emergencies or disasters)
\$2,000,000 Opportunity Reserve (to take advantage of unique opportunities such as low construction costs, grant matching funds, etc.)

The *Supplemental Budget* includes all of the projects and programs identified by the Board during the strategic planning workshop. These are very familiar because most of the projects were begun in 2011-2012 and will be constructed or completed in the year designated based on the availability of funds. None of the projects are expected to add significant operational costs to the budget once they are completed.



JBWD

**Two Year Budget
Fiscal Years Ending
June 30, 2013 and June 30, 2014**

Of special note is the Board's top priority, the \$7.9M ground water recharge project that has been in the making for the past six years. Grant funds now appear to be available to complete most if not all of this project. Completion of the 4.5 mile pipeline and the 30-acre recharge site will enable the community to receive water from Northern California through the Morongo Pipeline. This will result in a sustainable source of water for the District and will maintain the outstanding quality of our water by diluting the effects of nitrates which are slowly rising in concentration in our primary well. Year 4 (2016) of the Supplemental Budget includes \$500,000 for water purchase.

The other project of significance is the construction of the Package Waste Water Treatment Plant at the Hi Desert Medical Center. This will be the first municipal waste water system in the Morongo Basin with the exception of the plant at the Twentynine Palms Marine Base. Under a cooperative agreement, the \$2,000,000 plant was designed and will be constructed and operated by the District, and will be entirely paid for by the Hi Desert Medical Center. This takes a major step toward fully implementing the JBWD Waste Water Strategy adopted by the Board in 2010, which will assure the continued high quality of water within the District boundaries.

The *Budget Process* will include an additional step this year, of being presented to the Citizens Advisory Committee for review and recommendation. Recommendations will be presented to the Board.

I would like to thank the Finance staff, particularly Susan Greer and Anne Roman for their effort in bringing this budget to you at this early time in an *easy-to-follow* format that gives ample opportunity for both the Board and the Citizens Advisory Committee to review and deliberate. Adoption of this budget will continue to provide the Public with the outstanding water quality and customer service that they have come to expect.

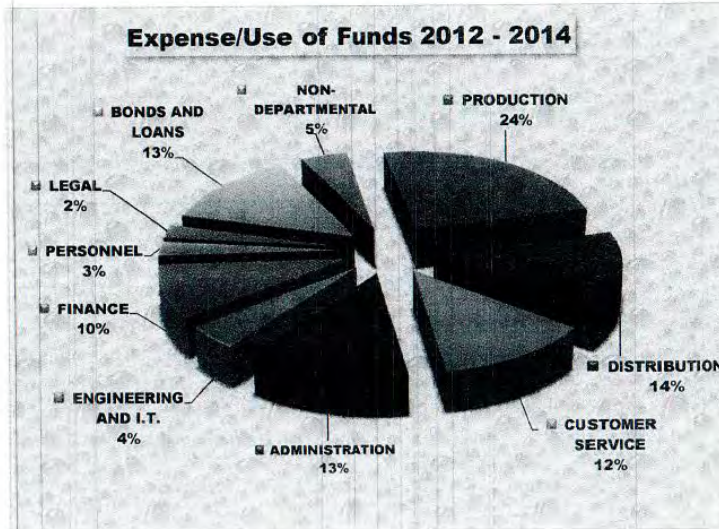
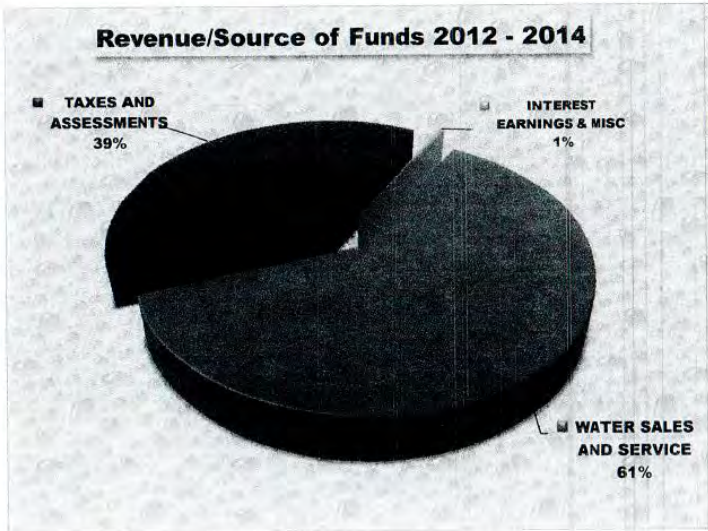
Sincerely,

Joe Guzzetta
General Manager

**JOSHUA BASIN WATER DISTRICT
2012/2014 PROGRAM BUDGET SUMMARY**

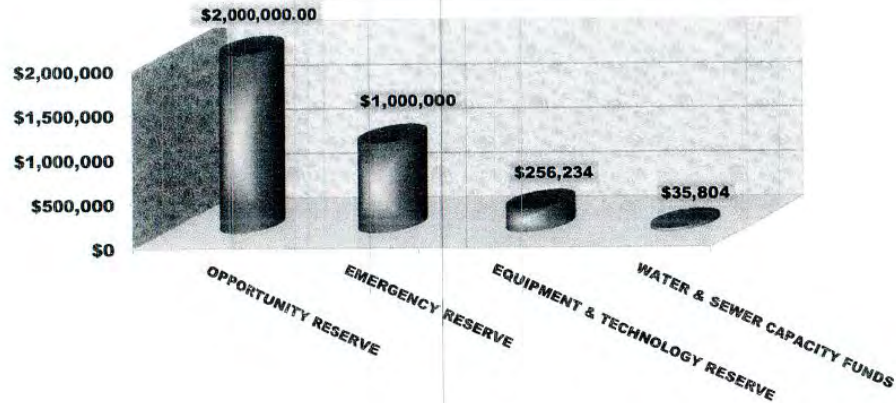
<u>REVENUE/SOURCE OF FUNDS</u>	11/12 BUDGET	%	12/13 BUDGET	%	13/14 BUDGET	%
WATER SALES AND SERVICE	\$ (2,805,943)	60%	\$ (2,882,103)	61%	\$ (2,882,103)	61%
TAXES AND ASSESSMENTS	\$ (1,867,486)	40%	\$ (1,809,655)	38%	\$ (1,809,655)	38%
INTEREST EARNINGS	\$ (39,678)	1%	\$ (13,559)	0%	\$ (9,040)	0%
MISCELLANEOUS	\$ (1,533)	0%	\$ (1,533)	0%	\$ (1,533)	0%
TOTAL	\$ (4,714,640)	100%	\$ (4,706,850)	100%	\$ (4,702,331)	100%
<u>EXPENSE/USE OF FUNDS</u>						
PRODUCTION	\$ 854,867	22%	\$ 1,054,683	24%	\$ 1,072,842	24%
DISTRIBUTION	\$ 508,987	13%	\$ 626,084	14%	\$ 629,760	14%
CUSTOMER SERVICE	\$ 556,812	14%	\$ 542,892	12%	\$ 545,868	12%
ADMINISTRATION	\$ 554,083	14%	\$ 557,783	13%	\$ 561,284	13%
ENGINEERING AND I.T.	\$ 219,677	6%	\$ 186,809	4%	\$ 188,034	4%
FINANCE	\$ 410,971	10%	\$ 423,351	10%	\$ 426,502	10%
PERSONNEL	\$ 98,387	2%	\$ 120,976	3%	\$ 121,326	3%
LEGAL	\$ 55,773	1%	\$ 104,000	2%	\$ 104,000	2%
BONDS AND LOANS	\$ 612,979	15%	\$ 595,491	13%	\$ 595,225	13%
NON-DEPARTMENTAL	\$ 100,000	3%	\$ 199,214	5%	\$ 201,215	5%
TOTAL	\$ 3,972,536	100%	\$ 4,411,282	100%	\$ 4,446,056	100%
NET (REVENUE) / LOSS	\$ (742,104)		\$ (295,569)		\$ (256,274)	

JOSHUA BASIN WATER DISTRICT



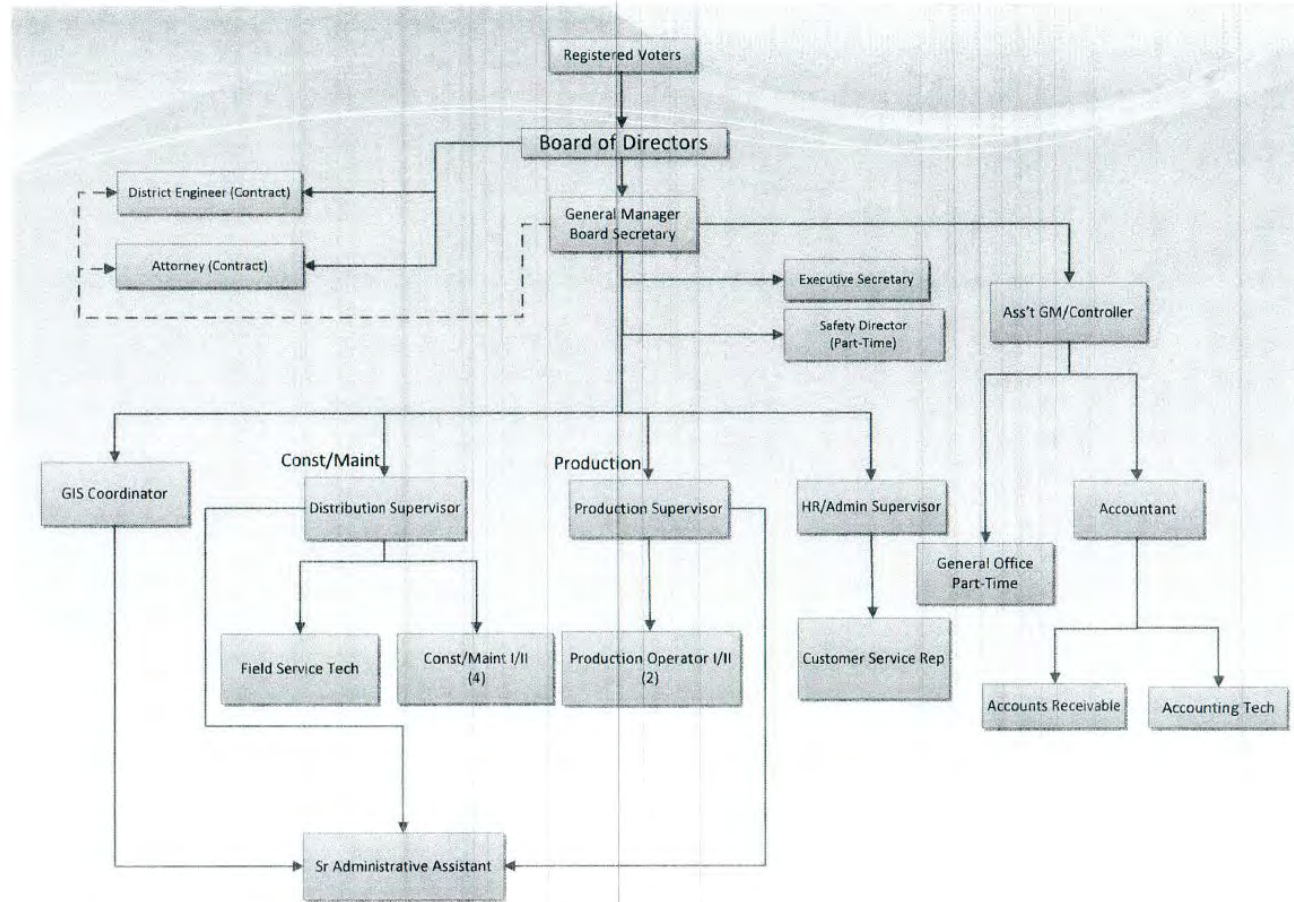
Allocated Expenses are included in departmental expense totals.

PROJECTED CASH RESERVE BALANCES at 07/01/12



SUPPLEMENTAL BUDGET PROJECTS		FISCAL YEAR ENDED			
PROJECT NAME	PROJECT DESCRIPTION	2013	2014	2015	2016
FIELD PROJECTS		***** ESTIMATE *****			
High Desert Medical Center Waste Water Package Plant	To be paid by HDMC - see matching revenue at end of list.	\$ 1,000,000	\$ 1,000,000		
Large Meter Testing	Currently, in order to test or remove a large meter, the service needs to be disconnected. This is a serious problem for some large meters such as the hospital and Continuing Care. The bypass will allow the meters to be removed and replaced without discontinuing service.	\$ 30,000			
15,000 Feet Mainline Replacement	A portion of the total 80,000 feet that needs replacing, already designed by Nolte. The board committee has proposed that this can be completed at a substantial savings of \$700,000 by allowing construction to be completed over an extended time.				\$ 1,000,000
Valve & Fire Hydrant Maintenance Program	Repair or Replace 100 Valves at \$1,000 each.	\$ 33,333	\$ 33,333	\$ 33,334	
Replace Chlorination Pumps - 4 at \$3,000 each.	Current pumps are over 10 years old and unreliable. New pumps will operate with SCADA.	\$ 12,000			
Chlorine Analyzers with Telemetry Programming	Install analyzers to monitor chlorine residual at up to four remote sites.	\$ 20,000			
H-Zone Tank (prev. Relocate C2A Tank to Hzone)	The cost will eventually be reimbursed to the operational budget from future capacity fees in the H-Zone. Staff is reviewing the cost of moving the tank in comparison to the installing of a new one. NEW TANK	\$ 510,000	\$ 90,000		
D-3-1 New Booster Pumps and Housing	The pumps at this booster station operate at a very low efficiency rate such that it is timely to replace them.	\$ 250,000			
Security (Motion Sensors) at Shop and Well 10	This would provide security to an expanded area at the shop.	\$ 20,000			
Reservoir Land Acquisition	The Master Plan identifies 27 to 37 million gallons of additional reservoir storage that will be needed to operate the District in the future. The Board has approved acquiring the land before the most ideal parcels are developed, especially for reservoirs which are constrained by altitude, proximity to the existing system, and other considerations.	\$ 50,000			
Altitude Valve at C2B Tank -- SCADA Controls at C2-B, C-1, and C-3	The three tanks in the C zone are at different altitudes. If the one at the highest altitude is filled, the other two overflow. These valves will prevent the overflowing.	\$ 75,000			
Recharge Basin & Pipeline Project	Construction Phase	\$ 3,952,000	\$ 3,952,000		
Enclosure (wall) in Shop	For safety & to block noise, fumes, arc flash	\$ 12,000			
Grizzly	Steel grate device for separating dirt, rocks and debris to enable us to stay on top of various waste material	\$ 10,000			
(2) Aluminum/Steel Carports	To cover outside equipment & PVC pipe to protect against elements and add security; 48 x 20; 2 units total:		\$ 6,000		
Demonstration Garden Improvements			\$ 10,000		
VXU Meter Reading Unit			\$ 30,000		
Reservoir Maintenance/Renovation	Tank recoating; funding from Operations Budget	Operations	Operations		
Water Purchase	1,100 acre feet of water to replenish aquifer				\$ 500,000
EMERGENCY PREPAREDNESS IMPROVEMENTS					
System Reliability Upgrade for Hospital and County Complex C, B and D-3 Zones - PHASE 1	Develop emergency plan for water outage at HDMC				

SUPPLEMENTAL BUDGET PROJECTS		FISCAL YEAR ENDED			
PROJECT NAME	PROJECT DESCRIPTION	2013	2014	2015	2016
***** ESTIMATE *****					
System Reliability Upgrade for Hospital and County Complex C, B and D-3 Zones - PHASE 2	Have plans prepared for the redundant water service line for the hospital. Construction contingent on funding. June 2013.		\$ 129,000	\$ 129,000	
Well 10 & 14 Soft Start Bypass - Generator Controls	The new 600 KW generators need this equipment in order to operate properly at the two largest producing wells, well 10 and well 14.	\$ 20,000			
Earthquake Shut Off Valves or Retrofit for Three Tanks -- C2-B, C-1 and B	Currently, if a pipe from a reservoir is broken the entire reservoir can be drained unless a valve is manually located and shut off. This, or another similar system, will provide a feature to the two major C tanks and the B tank serving the hospital, that will shut off in the event of an earthquake or other event that results in an unusually large amount of water draining from the tank.	\$ 80,000			
Transfer Switches at Remaining Booster Sites	These switches are needed in order to be able to use the emergency generators at the pump stations.	\$ 60,000			
Emergency Supplies	These include food, water, cots, etc. for serious emergencies for employees	\$ 17,000			
OFFICE PROJECTS					
Customer Service Account Filing System	Parcel files have expanded past our current storage area and can't be locked. This will allow us to store, secure and access our current files and any new files for the foreseeable future.	\$ 30,000			
Office Carpet	This provides for carpeting of all offices.	\$ 13,000			
Record Archival System	This will eventually enable the District to maintain more electronic files for easier access and less physical storage.	\$ 37,500	\$ 37,500		
Incode Version 10 Upgrade	Upgrade to more user-friendly software version, including more reporting and search capability, in addition to adding some lacking features. \$20,000 budgeted in Year 1 has not been spent; this replaces that budget.		\$ 65,000		
Update District Fees	This will determine what rate changes are needed in the next several years to maintain reserves.	\$ 15,000			
Space Needs Assessment for Office Building Addition	A needs assessment will determine how much space the District needs for an Emergency Operating Center in order to apply for grant construction funds.	\$ 10,000			
Groundwater Management Plan		\$ 50,000			
Rate Study	Including Pay/Go analysis	\$ 30,000			
REPLACEMENT RESERVE FUNDED					
	Total Funding Required	\$6,336,833	\$ 5,352,833	\$ 162,334	\$ 1,500,000
	Less:				
	Income from HDMC Waste Water Package Plant	\$ 1,500,000			
	Replacement Reserve Annual Allotment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Final Total	\$ 4,736,833	\$ 5,252,833	\$ 62,334	\$ 1,400,000
	Less:				
	<i>Anticipated Funding from Grants/Other Sources</i>	\$ 4,952,000	\$ 5,081,000	\$ -	\$ -
	<i>Projected Net Revenue from Operating Budget</i>	\$ 295,569	\$ 256,274	\$ 228,084	\$ 202,995
	<i>Funding from Equip & Tech Reserves</i>	\$ 30,000	\$ 65,000		
	<i>Funding From Unrestricted Reserves</i>	\$ 1,059,264	\$ (49,441)	\$ (65,750)	\$ 1,297,005
	Unfunded Projects	\$ -	\$ -	\$ -	\$ -
		\$1,059,264	\$ (49,441)	\$ (65,750)	\$ 1,297,005



Revised
2-8-2012

**JOSHUA BASIN WATER DISTRICT
PAYROLL SCHEDULE**

11/12 PAYROLL BUDGET

PRODUCTION (3 Positions)

Production Supervisor
Production II (2)

DISTRIBUTION (6 Positions)

Chief of Operations*
Maintenance Supervisor
Maintenance II (2)
Maintenance I (2)

CUSTOMER SERVICE (5 Positions)

HR/Administrative Services
Customer Service/Cashier (2)
Field Service Tech (2)

ENGINEERING (2 Positions)

GIS Coordinator
Senior Administrative Assistant

ADMINISTRATION (2.5 Positions)

General Manager
Executive Secretary
Safety Officer - Part Time

FINANCE (4.5 Positions)

Assistant G.M./Controller
Accountant
Accounting Tech
Accounts Receivable
General Office - Part Time

DIRECTORS (5 Positions)

Director
Director
Director
Director
Director

TOTAL PAYROLL (28)

\$ 1,458,533 **

12/13 & 13/14 PAYROLL BUDGETS

PRODUCTION (3 Positions)

Production Supervisor
Production II (2)

DISTRIBUTION (6 Positions)

Chief of Operations*
Maintenance Supervisor
Maintenance II (2)
Maintenance I (2)

CUSTOMER SERVICE (5 Positions)

HR/Administrative Services
Customer Service/Cashier (2)
Field Service Tech (2)

ENGINEERING (2 Positions)

GIS Coordinator
Senior Administrative Assistant

ADMINISTRATION (2.5 Positions)

General Manager
Executive Secretary
Safety Officer - Part Time

FINANCE (4.5 Positions)

Assistant G.M./Controller
Accountant
Accounting Tech
Accounts Receivable
General Office - Part Time

DIRECTORS (5 Positions)

Director
Director
Director
Director
Director

TOTAL PAYROLL (28)

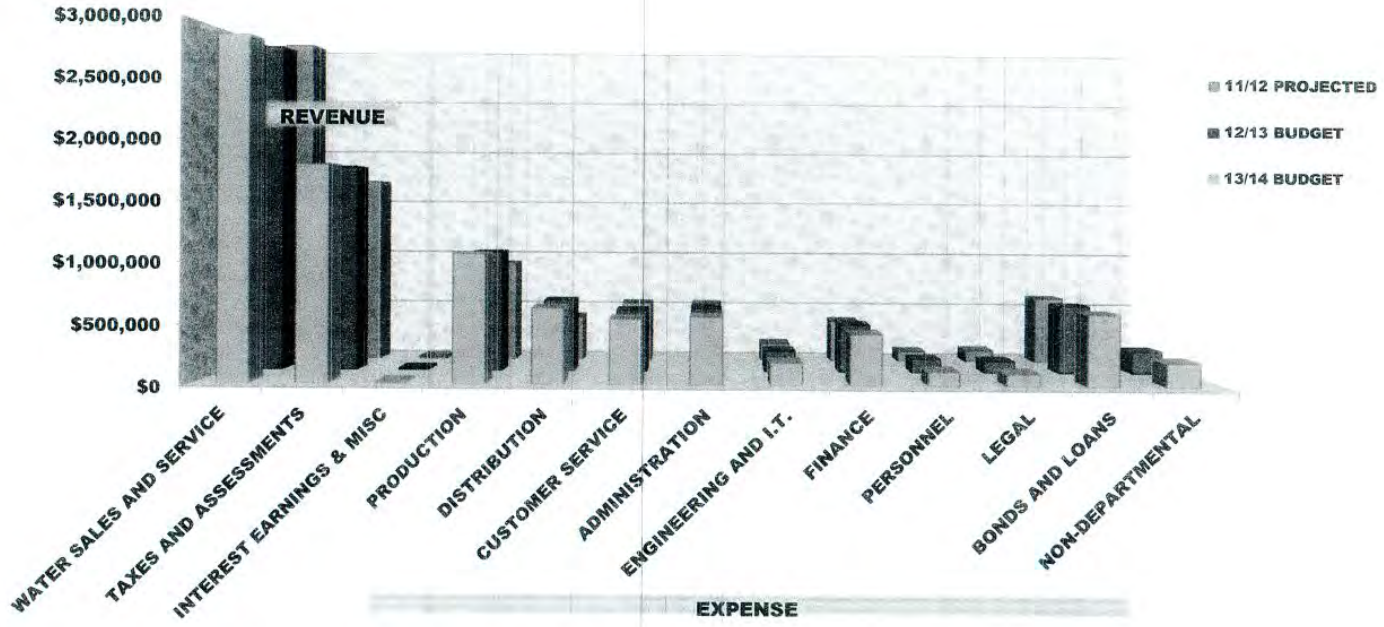
\$ 1,523,163 **

*Chief of Operations Salary is no longer funded.

** Including Directors & Compensated Leave

JOSHUA BASIN WATER DISTRICT

**REVENUE/SOURCE OF FUNDS AND EXPENSE/USE OF FUNDS
2011/12 THROUGH 2013/14 COMPARISON**



**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

		09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
Revenue/Source of Funds								
Recurring General Revenue								
41010	METERED WATER SALES	\$ (1,373,343)	\$ (1,352,620)	\$ (1,332,808)	\$ (1,069,949)	\$ (1,426,599)	\$ (1,426,599)	\$ (1,426,599)
41012	ALLOW FOR WAAP/BILLING ADJ	\$ 5,384	\$ 5,299	\$ 3,529	\$ 1,869	\$ 3,529	\$ -	\$ -
41015	BASIC FEES	\$ (1,263,672)	\$ (1,318,694)	\$ (1,338,834)	\$ (1,006,922)	\$ (1,342,965)	\$ (1,323,623)	\$ (1,323,623)
41030	PRIVATE FIRE PROTECTION SERV.	\$ (18,222)	\$ (19,110)	\$ (19,410)	\$ (14,658)	\$ (19,544)	\$ (19,544)	\$ (19,544)
41040	SPECIAL SERVICES REVENUE	\$ (112,372)	\$ (108,628)	\$ (118,420)	\$ (81,097)	\$ (112,337)	\$ (112,337)	\$ (112,337)
42100	STANDBY REVENUE-CURRENT	\$ (1,071,511)	\$ (1,151,131)	\$ (1,163,341)	\$ (1,165,554)	\$ (1,165,554)	\$ (1,165,554)	\$ (1,165,554)
42110	UNCOLLECTED STANDBY/CURRENT	\$ 370,944	\$ -	\$ 88,540	\$ 318,404	\$ 129,483	\$ 129,483	\$ 129,483
42341	PRIOR YR REFUNDED REVENUE	\$ 2,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43000	PROPERTY TAX - G.D.	\$ (450,804)	\$ (398,294)	\$ (414,829)	\$ (396,283)	\$ (396,283)	\$ (396,283)	\$ (396,283)
45000	INTEREST REVENUE G.D.	\$ (39,446)	\$ (25,416)	\$ (39,678)	\$ (9,040)	\$ (18,079)	\$ (13,559)	\$ (9,040)
	Total Recurring	\$ (3,950,063)	\$ (4,368,594)	\$ (4,335,251)	\$ (3,423,230)	\$ (4,348,349)	\$ (4,328,016)	\$ (4,323,497)
Non-Recurring or Dedicated Revenue								
43010	PROPERTY TAX I.D. #2	\$ (150,644)	\$ (165,958)	\$ (121,500)	\$ (120,491)	\$ (120,491)	\$ (121,500)	\$ (121,500)
43020	PROPERTY TAX REVENUE -CMM	\$ (267,519)	\$ (280,032)	\$ (256,356)	\$ (255,802)	\$ (255,801)	\$ (255,801)	\$ (255,801)
43030	CMM BOND CALL REVENUE	\$ (2,682)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44010	WATER CAPACITY CHARGES	\$ (6,740)	\$ (42,829)	\$ -	\$ (34,693)	\$ (34,693)	\$ -	\$ -
44020	PLAN CHECK/INSPECTION FEES	\$ -	\$ (34,757)	\$ -	\$ (16,152)	\$ (16,152)	\$ -	\$ -
44025	H ZONE ML REIMB FEES	\$ -	\$ (12,210)	\$ -	\$ -	\$ -	\$ -	\$ -
44030	METER INSTALLATION FEES	\$ (1,215)	\$ (6,855)	\$ -	\$ (3,708)	\$ (3,708)	\$ -	\$ -
44035	METER REPAIR REVENUE	\$ -	\$ (611)	\$ -	\$ (871)	\$ (766)	\$ -	\$ -
44050	SEWER CAPACITY CHARGES	\$ -	\$ (26,650)	\$ -	\$ (85,920)	\$ (85,920)	\$ -	\$ -
46100	GRANT REVENUE	\$ (73,250)	\$ (641,000)	\$ -	\$ -	\$ -	\$ -	\$ -
47000	MISCELLANEOUS REVENUE	\$ (61,790)	\$ (25,038)	\$ (1,533)	\$ (2,775)	\$ (3,522)	\$ (1,533)	\$ (1,533)
47010	GAIN/LOSS ON SALE OF ASSETS	\$ 10,101	\$ -	\$ -	\$ 2,241	\$ 2,241	\$ -	\$ -
	Total Non-Recurring	\$ (553,739)	\$ (1,235,940)	\$ (379,389)	\$ (518,171)	\$ (518,812)	\$ (378,834)	\$ (378,834)
	Total: 000 - Revenue	\$ (4,503,802)	\$ (5,604,534)	\$ (4,714,640)	\$ (3,941,401)	\$ (4,867,161)	\$ (4,706,850)	\$ (4,702,331)

**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

		09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
<i>Expense/Use of Funds</i>								
01 - Production								
501-01115	PRODUCTION SALARY	\$ 129,271	\$ 163,323	\$ 183,238	\$ 139,162	\$ 178,672	\$ 219,113	\$ 219,113
501-02205	WATER TREATMENT EXPENSE	\$ 13,299	\$ 13,387	\$ 12,923	\$ 8,235	\$ 12,923	\$ 14,400	\$ 14,400
501-03115	PUMPING PLANT REPAIR & MAINT.	\$ 39,973	\$ 53,472	\$ 18,923	\$ 18,728	\$ 31,153	\$ 76,500	\$ 76,500
501-03120	TANK & RESERVOIR MAINTENANCE	\$ 13,686	\$ 22,057	\$ 186,029	\$ 5,005	\$ 186,029	\$ 200,000	\$ 200,000
501-04005	LABORATORY SERVICES	\$ 9,042	\$ 9,580	\$ 6,417	\$ 6,758	\$ 9,151	\$ 9,500	\$ 9,500
501-06105	POWER FOR PUMPING (ELECTRIC) #	\$ 265,703	\$ 280,851	\$ 257,606	\$ 191,958	\$ 290,364	\$ 310,689	\$ 326,223
501-07005	PROPERTY INSURANCE	\$ 63,479	\$ 64,103	\$ 66,036	\$ 63,018	\$ 86,431	\$ 95,000	\$ 95,000
501-98001	EE BENEFITS ALLOCATED	\$ 82,394	\$ 105,243	\$ 101,990	\$ 76,235	\$ 101,860	\$ 109,990	\$ 112,616
501-98002	FIELD EXPENSES ALLOCATED	\$ 32,298	\$ 36,565	\$ 21,705	\$ 65,523	\$ 21,414	\$ 19,490	\$ 19,490
Total: 01 - Production		\$ 649,145	\$ 748,581	\$ 854,867	\$ 574,622	\$ 917,997	\$ 1,054,683	\$ 1,072,842
02 - Distribution								
502-01130	DISTRIBUTION SALARY	\$ 211,500	\$ 244,366	\$ 213,761	\$ 140,837	\$ 180,372	\$ 358,854	\$ 358,854
502-01140	CROSS CONN CTRL SAL (FYE12)	\$ 7,346	\$ 7,391	\$ 41,288	\$ 16,896	\$ 21,770	\$ -	\$ -
502-02920	INVENTORY-OVER & SHORT	\$ 263	\$ (1,081)	\$ 3,168	\$ (4)	\$ 3,168	\$ 2,000	\$ 2,000
502-03105	MAINLINE AND LEAK REPAIR	\$ 75,365	\$ 50,180	\$ 83,322	\$ 23,983	\$ 30,982	\$ 57,971	\$ 57,971
502-03110	EQUIPMENT RENTAL	\$ 2,878	\$ 2,743	\$ 3,023	\$ 2,040	\$ 3,023	\$ 2,933	\$ 2,933
502-03130	CROSS CONNECTION CONTROL EXP	\$ -	\$ -	\$ 679	\$ 636	\$ 1,090	\$ 1,100	\$ 1,100
502-04005	UTILITY LOCATING (DIG ALERT)	\$ 4,623	\$ 6,546	\$ 4,780	\$ 5,841	\$ 8,618	\$ 9,668	\$ 9,668
502-98001	EE BENEFITS ALLOCATED	\$ 120,952	\$ 147,015	\$ 142,786	\$ 106,729	\$ 142,604	\$ 153,986	\$ 157,662
502-98002	FIELD EXPENSES ALLOCATED	\$ 24,076	\$ 27,257	\$ 16,180	\$ 48,845	\$ 15,963	\$ 39,572	\$ 39,572
Total: 02 - Transmission/Distribution		\$ 447,002	\$ 484,417	\$ 508,987	\$ 345,803	\$ 407,590	\$ 626,084	\$ 629,760
03 - Customer Service								
503-01105	FIELD SALRY - CUSTOMER SERVICE	\$ 114,821	\$ 68,672	\$ 111,934	\$ 55,430	\$ 68,488	\$ 22,481	\$ 22,481
503-01110	OFFICE SALARY - CUSTOMER SERV.	\$ 167,214	\$ 102,342	\$ 94,439	\$ 50,335	\$ 62,557	\$ 122,181	\$ 122,181
503-01135	STANDBY SALARY (FYE12)	\$ 22,499	\$ 24,789	\$ 21,934	\$ 19,996	\$ 26,252	\$ -	\$ -
503-03105	METER SERVICE REPAIR	\$ 14,379	\$ 20,034	\$ 15,929	\$ 13,943	\$ 17,387	\$ 18,710	\$ 18,710
503-04005	PLAN CHECK/INSPECTION	\$ -	\$ 48,669	\$ -	\$ 2,794	\$ 1,873	\$ -	\$ -
503-07005	CREDIT CARD FEES (CUSTOMER)	\$ 8,464	\$ 16,947	\$ 7,448	\$ 12,827	\$ 17,000	\$ 17,000	\$ 17,000
503-07010	BAD DEBT	\$ 23,244	\$ 25,745	\$ 20,400	\$ (1,486)	\$ 25,000	\$ 25,000	\$ 25,000
503-07015	PUBLIC INFORMATION	\$ 42,354	\$ 45,371	\$ 44,737	\$ 28,550	\$ 44,737	\$ 45,770	\$ 45,770
503-07020	WATER CONSERVATION EXPENSE	\$ 19,384	\$ 44,842	\$ 18,727	\$ 22,796	\$ 33,000	\$ 45,000	\$ 45,000
503-98001	EE BENEFITS ALLOCATED	\$ 181,428	\$ 119,021	\$ 115,589	\$ 86,399	\$ 115,441	\$ 124,656	\$ 127,631
503-98002	FIELD EXPENSES ALLOCATED	\$ 2,349	\$ 2,659	\$ 1,579	\$ 4,765	\$ 1,557	\$ N/A	\$ N/A
503-98003	OFFICE EXPENSE ALLOCATED	\$ 27,266	\$ 123,880	\$ 104,096	\$ 92,129	\$ 129,427	\$ 122,095	\$ 122,095
Total: 03 - Customer Service		\$ 623,403	\$ 642,971	\$ 556,812	\$ 388,478	\$ 542,719	\$ 542,892	\$ 545,868

**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

	09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
04 - Administration							
504-01105	ADMINISTRATION SALARY	\$ 201,804	\$ 217,085	\$ 238,578	\$ 174,212	\$ 214,451	\$ 236,978
504-01115	DIRECTORS SALARY	\$ -	\$ 12,746	\$ 23,465	\$ 20,816	\$ 23,465	\$ 29,170
504-01205	DIRECTORS EXPENSE (S)	\$ 24,389	\$ 13,370	\$ -	\$ -	\$ -	\$ -
504-01210	DIRECTORS / C.A.C. EDUCATION	\$ 11,727	\$ 6,303	\$ 9,693	\$ 4,492	\$ 9,693	\$ 9,500
504-04005	LEGISLATIVE ADVOCACY	\$ 42,000	\$ 42,000	\$ 42,000	\$ 28,000	\$ 42,000	\$ 45,600
504-04015	CMC DEMO PROJECT CLEARING ACCT	\$ (41,160)	\$ 63,620	\$ -	\$ -	\$ -	\$ -
504-07000	MISCELLANEOUS EXPENSE (S)	\$ 2,906	\$ 6,881	\$ 2,467	\$ 2,401	\$ 4,108	\$ -
504-07005	BUSINESS EXPENSE	\$ 15,843	\$ 15,512	\$ 30,712	\$ 13,143	\$ 30,712	\$ 20,550
504-07006	SUBSCRIPTIONS (S)	\$ 3,540	\$ 1,176	\$ 3,111	\$ 1,575	\$ 3,111	\$ -
504-07015	OUTSIDE SERVICES	\$ 37,406	\$ 29,853	\$ 31,112	\$ 21,448	\$ 31,112	\$ 27,712
504-07016	MEMBERSHIP, DUES & SUBSCRIPT	\$ 12,986	\$ 13,445	\$ 18,031	\$ 10,582	\$ 18,031	\$ 22,420
504-98001	EE BENEFITS ALLOCATED	\$ 134,391	\$ 139,003	\$ 135,987	\$ 101,646	\$ 135,813	\$ 146,654
504-98003	OFFICE EXPENSE ALLOCATED	\$ 85,693	\$ 22,524	\$ 18,927	\$ 16,751	\$ 23,532	\$ 22,199
Total: 04 - Administration		\$ 531,525	\$ 583,518	\$ 554,083	\$ 400,106	\$ 536,028	\$ 560,783
05 - Engineering/IT							
505-01105	ENGINEERING/GIS/IT SALARY	\$ 75,493	\$ 79,739	\$ 83,299	\$ 58,296	\$ 73,678	\$ 81,831
505-02305	MAPS/DRAFTING SUPPLIES	\$ 1,294	\$ 2,044	\$ 1,616	\$ 2,039	\$ 2,500	\$ 1,950
505-04005	ENGINEERING CONTRACT SERVICES	\$ 74,566	\$ 3,960	\$ 60,000	\$ 3,700	\$ 6,000	\$ 25,000
505-04010	MAPPING SYSTEM UPGRADES	\$ 7,414	\$ 2,450	\$ 8,240	\$ 2,121	\$ 8,240	\$ 4,500
505-98001	EE BENEFITS ALLOCATED	\$ 53,756	\$ 48,929	\$ 47,595	\$ 35,576	\$ 47,535	\$ 51,329
505-98003	OFFICE EXPENSE ALLOCATED	\$ 37,004	\$ 22,524	\$ 18,927	\$ 16,751	\$ 23,532	\$ 22,199
Total: 05 - Engineering/IT		\$ 249,527	\$ 159,646	\$ 219,677	\$ 118,483	\$ 161,485	\$ 186,809
06 - Finance							
506-01100	FINANCE SALARY	\$ 161,599	\$ 210,580	\$ 225,760	\$ 151,720	\$ 187,046	\$ 223,383
506-04005	ACCOUNTING SERVICES	\$ 23,582	\$ 23,582	\$ 24,970	\$ 23,582	\$ 23,582	\$ 23,582
506-98001	EE BENEFITS ALLOCATED	\$ 85,595	\$ 127,801	\$ 122,388	\$ 91,482	\$ 122,232	\$ 131,988
506-98003	OFFICE EXPENSE ALLOCATED	\$ 40,899	\$ 45,047	\$ 37,853	\$ 33,501	\$ 47,064	\$ 44,398
Total: 06 - Finance		\$ 311,675	\$ 407,010	\$ 410,971	\$ 300,285	\$ 379,924	\$ 426,502

**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

	09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
07 - Personnel							
507-01100 PERSONNEL SALARY	\$ 25,518	\$ 24,107	\$ 26,455	\$ 12,840	\$ 16,137	\$ 20,956	\$ 20,956
507-01115 UNION & LABOR NEGOT SALARY (S)	\$ 592	\$ 292	\$ -	\$ 24	\$ -	\$ -	\$ -
507-01120 SAFETY SALARY	\$ 14,268	\$ 4,740	\$ 9,382	\$ 3,210	\$ 5,194	\$ 9,382	\$ 9,382
507-01215 TRAINING & EE EDUCATION	\$ 22,629	\$ 21,040	\$ 16,994	\$ 10,782	\$ 16,994	\$ 20,573	\$ 20,573
507-01905 EMPLOYMENT RECRUITING EXPENSE	\$ 1,639	\$ 129	\$ 2,046	\$ 2,072	\$ 3,527	\$ 2,800	\$ 2,800
507-01910 LABOR LEGAL FEES	\$ 14,638	\$ 18,032	\$ 12,893	\$ 12,893	\$ 17,191	\$ 30,000	\$ 30,000
507-07010 EMERGENCY PREPAREDNESS	\$ 9,375	\$ 8,552	\$ 7,555	\$ 816	\$ 7,555	\$ 8,500	\$ 8,500
507-98001 EE BENEFITS ALLOCATED	\$ 13,439	\$ 14,861	\$ 13,599	\$ 10,165	\$ 13,581	\$ 14,665	\$ 15,015
507-98003 OFFICE EXPENSE ALLOCATED	\$ 3,895	\$ 11,262	\$ 9,463	\$ 8,375	\$ 11,766	\$ 11,100	\$ 11,100
Total: 07 - Personnel	\$ 105,993	\$ 103,015	\$ 98,387	\$ 61,177	\$ 91,945	\$ 117,976	\$ 118,326
08 - Legal							
508-04000 LEGAL SERVICES	\$ 53,051	\$ 57,633	\$ 55,773	\$ 56,936	\$ 104,000	\$ 104,000	\$ 104,000
Total: 08 - Legal	\$ 53,051	\$ 57,633	\$ 55,773	\$ 56,936	\$ 104,000	\$ 104,000	\$ 104,000
09 - Bonds & Loans							
509-08105 BOND PAYABLE PRINCP 1997 BONDS #	\$ 490,000	\$ 515,101	\$ -	\$ -	\$ -	\$ -	\$ -
509-08110 I.D. #2 BONDS PYBLE-PRINCPL #	\$ 90,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 110,000
509-08115 CMM PRINCIPAL #	\$ 75,000	\$ 78,000	\$ 84,000	\$ 82,000	\$ 82,000	\$ 85,000	\$ 89,000
509-08120 MORONGO BASIN PIPELINE #	\$ 219,763	\$ 219,291	\$ 228,642	\$ -	\$ 220,000	\$ 219,797	\$ 219,696
509-08205 INTEREST EXPENSE - 1997 BONDS	\$ 55,231	\$ 31,916	\$ -	\$ (4,262)	\$ 4,262	\$ -	\$ -
509-08210 INTEREST EXPENSE I.D. #2 #	\$ 29,263	\$ 24,680	\$ 21,500	\$ 21,500	\$ 21,500	\$ 16,500	\$ 11,250
509-08215 INTEREST EXPENSE - CMM #	\$ 167,244	\$ 163,749	\$ 160,356	\$ 161,300	\$ 161,299	\$ 157,568	\$ 153,653
509-08305 TRUSTEE FEES - 1997 BONDS	\$ 2,475	\$ 2,475	\$ 2,575	\$ -	\$ -	\$ -	\$ -
509-08310 ANALYTICAL SERVICES 1997 BONDS	\$ 2,490	\$ 2,515	\$ 2,591	\$ 941	\$ 2,515	\$ -	\$ -
509-08315 ID #2 BONDS COLLECTION CHARGE	\$ 367	\$ 368	\$ 346	\$ 214	\$ 330	\$ 330	\$ 330
509-08320 GENERAL TAX COLLECTION CHARGE	\$ 1,055	\$ 1,015	\$ 969	\$ 811	\$ 1,296	\$ 1,296	\$ 1,296
509-08325 ADMINISTRATION - CMM	\$ 6,305	\$ 10,458	\$ 12,000	\$ 7,825	\$ 9,950	\$ 10,000	\$ 10,000
509-08910 AMORTIZATION OF BOND DEFERRAL	\$ 36,484	\$ 36,486	\$ -	\$ -	\$ -	\$ -	\$ -
509-08912 AMORTIZATION BOND ISSUE COST	\$ 5,034	\$ 5,032	\$ -	\$ -	\$ -	\$ -	\$ -
Total: 09 - Bonds & Loans	\$ 1,180,711	\$ 1,186,086	\$ 612,979	\$ 370,329	\$ 603,152	\$ 595,491	\$ 595,225

**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

	09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
51 - Benefits Allocated							
551-01105	CONTRA SALARY-CAFE PLAN REIMB	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -
551-01205	EMPLOYEE EDUCATION (S)	\$ 210	\$ 300	\$ 262	\$ 314	\$ 538	\$ -
551-01210	COMPENSATED LEAVE #	\$ 206,017	\$ 200,610	\$ 185,000	\$ 165,876	\$ 219,870	\$ 198,834
551-01215	CAFETERIA PLAN EXPENSE #	\$ 195,765	\$ 217,450	\$ 195,750	\$ 137,445	\$ 180,523	\$ 213,240
551-01220	GROUP INSURANCE EXPENSE	\$ 5,793	\$ 9,304	\$ 6,562	\$ 7,997	\$ 10,936	\$ 11,298
551-01225	WORKERS COMPENSATION INSURANC	\$ 28,654	\$ 27,849	\$ 28,000	\$ 13,928	\$ 23,877	\$ 28,653
551-01230	RETIREMENT	\$ 119,306	\$ 124,029	\$ 149,304	\$ 102,447	\$ 139,077	\$ 175,150
551-01235	VEHICLE ALLOWANCE SALARY	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
551-01240	UNIFORMS	\$ 7,047	\$ 7,930	\$ 6,770	\$ 3,819	\$ 6,770	\$ 6,770
551-01305	PAYROLL TAXES #	\$ 112,453	\$ 114,402	\$ 108,285	\$ 76,405	\$ 100,653	\$ 116,828
551-98000	ALLOCATED EXPENSES	\$ (671,955)	\$ (701,874)	\$ (679,933)	\$ (508,231)	\$ (682,244)	\$ (750,773)
Total: 51 - Benefits Allocated		\$ 8,790	\$ -	\$ -	\$ -	\$ -	\$ -
52 - Field Allocated							
552-02205	SHOP EXPENSE - COMBINED	\$ 10,453	\$ 9,623	\$ 11,222	\$ 8,803	\$ 11,312	\$ 10,462
552-02210	SMALL TOOLS EXPENSE - COMBINED	\$ 8,742	\$ 6,188	\$ 10,404	\$ 7,646	\$ 10,404	\$ 8,500
552-02215	SAFETY EXPENSE	\$ 7,891	\$ 2,009	\$ 5,132	\$ 3,546	\$ 5,132	\$ 5,100
552-03205	TRACTOR/TOOL REPAIR	\$ 16,014	\$ 5,440	\$ 4,145	\$ 15,948	\$ 12,820	\$ 14,000
552-03905	BUILD'G REPAIR/MAINT-SHOP/SITE	\$ -	\$ -	\$ -	\$ -	\$ 7,845	\$ 8,200
552-05005	FUEL-VEHICLES	\$ 32,136	\$ 36,205	\$ 36,494	\$ 28,846	\$ 39,448	\$ 39,500
552-05010	AUTO EXPENSE	\$ 28,881	\$ 38,127	\$ 27,050	\$ 19,589	\$ 25,852	\$ 31,100
552-05015	EQUIPMENT CLEARING ACCOUNT	\$ (1,849)	\$ (1,249)	\$ (1,718)	\$ (432)	\$ (1,000)	\$ -
552-06305	COMMUNICATIONS	\$ 10,730	\$ 11,199	\$ 10,305	\$ 9,607	\$ 15,000	\$ 15,000
552-07005	REGULATORY, PERMITS, ETC	\$ 8,050	\$ 12,760	\$ 8,115	\$ 11,636	\$ 13,194	\$ 13,200
552-07010	OVERHEAD 17 (OTHER-90)	\$ (81,486)	\$ (63,798)	\$ (96,093)	\$ (4,017)	\$ (96,093)	\$ (86,000)
552-07015	OVERHEAD 16 (LABOR-80)	\$ (7,377)	\$ (14,249)	\$ (4,381)	\$ (423)	\$ (11,500)	\$ -
552-98000	ALLOCATED EXPENSES	\$ (32,185)	\$ (42,255)	\$ (10,675)	\$ (100,749)	\$ (32,414)	\$ (59,062)
Total: 52 - Field Allocated		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 - Office allocated							
553-01405	TEMPORARY LABOR FEES	\$ 27,880	\$ 43,069	\$ 22,870	\$ 31,622	\$ 43,000	\$ 10,000
553-02105	OFFICE SUPPLIES & EQUIPMENT	\$ 30,310	\$ 27,069	\$ 31,212	\$ 16,259	\$ 31,212	\$ 31,400
553-02110	POSTAGE	\$ 22,540	\$ 23,829	\$ 22,866	\$ 15,473	\$ 22,866	\$ 23,200
553-03905	BUILDING REPAIR/MAINT - OFFICE	\$ 26,537	\$ 24,227	\$ 28,787	\$ 19,940	\$ 18,310	\$ 17,200
553-04005	COMPUTER PROGRAMMING EXP (S)	\$ 2,613	\$ -	\$ 2,719	\$ 500	\$ 2,719	\$ -
553-04010	OFFICE EQUIP - PURCH & REPAIR	\$ 36,618	\$ 49,738	\$ 35,658	\$ 36,775	\$ 53,169	\$ 12,494
553-04015	COMPUTER SUPPORT & LICENSES	\$ 43,181	\$ 45,482	\$ 49,359	\$ 37,900	\$ 45,560	\$ 90,896
553-06205	TELEPHONE AND UTILITIES	\$ 31,615	\$ 36,051	\$ 32,583	\$ 27,423	\$ 36,796	\$ 36,800
553-98000	ALLOCATED EXPENSES	\$ (221,294)	\$ (249,465)	\$ (226,054)	\$ (185,892)	\$ (253,632)	\$ (221,990)
Total: 53 - Office allocated		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

U:\BUDGETS\FYE 13 and 14\FYE 13 and 14

**JOSHUA BASIN WATER DISTRICT
DETAILED PROGRAM OPERATING BUDGET**

	09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	YTD 3/31/12	11/12 PROJ	12/13 BUDGET*	13/14 BUDGET*
99 - Non-Departmental							
599-00100 EQUIPMENT & TECH RESERVE	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
599-00200 WELL/BOOSTER RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
599-00300 OPERATIONAL RESERVE & COLA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,304	\$ 51,308
Total: 99 - Non-Departmental	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 199,304	\$ 201,308
GRAND TOTAL REVENUES	\$ (4,503,802)	\$ (5,604,534)	\$ (4,714,640)	\$ (3,941,401)	\$ (4,867,161)	\$ (4,706,850)	\$ (4,702,331)
GRAND TOTAL EXPENSES	\$ 4,160,822	\$ 4,472,877	\$ 3,972,536	\$ 2,616,219	\$ 3,844,840	\$ 4,411,372	\$ 4,446,149
NET (REVENUE) / LOSS	\$ (342,980)	\$ (1,131,657)	\$ (742,104)	\$ (1,325,182)	\$ (1,022,321)	\$ (295,479)	\$ (256,182)

* Cost of Living Adjustment reflected in Acct 599-00300

JOSHUA BASIN WATER DISTRICT
RATE and FEE SCHEDULE
 Supporting 12/13 & 13/14 Budget Calculations

Basic Fee

Meter Size	Flow (G.P.M.)	Monthly rate
¾"	30	\$ 23.82
1"	50	\$ 39.70
1 ½"	100	\$ 79.40
2"	160	\$127.00
3"	300	\$238.20

Private Fire Protection

Device Size	Monthly Rate
2"	\$12.62
3"	\$25.25
4"	\$50.50
6"	\$75.76
8"	\$113.62

Monthly Water Flow Charges

¾" AND 1" METERS

Consumption Amount	Rate per unit
0 – 5 units	\$2.14
5.01 – 20 units	\$2.39
20.01 – 40 units	\$2.57
40.01 + units	\$2.75

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

Consumption Amount	Rate per unit
All Usage	\$2.39

1 unit = one hundred cubic feet = 748 gallons

Miscellaneous Charges

48-Hour Tag Fee	\$ 10.00
Backflow/Cross Connection Devices	\$25.00 per year
Broken Lock Fee	\$ 5.00
Cancellation of New Meter Installation After Application Process and Payment of Fees	\$50.00
Customer-Requested Meter Testing	Free once every 5 years ¾" or 1" - \$40.00 1-1/2" - \$75.00 Larger – cost + 15%
Delinquent Account Service Charge	1.5%/ month plus a one-time 10% penalty
Delinquent Account Unlock Charge	\$ 25.00
Document Charge – photocopies computer printout	\$ 0.25/page \$1.00/page with \$2.00 minimum
Fire Flow Test/Hydrant Testing	\$ 55.00
Guarantee Deposit – Temporary Service	\$250.00
Guarantee Deposit- Regular Service	\$100.00 unless waived with good credit

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

Meter Installation and Capacity Charges

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

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

Standby Rate Table Attached

JOSHUA BASIN WATER DISTRICT
WATER AVAILABILITY (STANDBY) CHARGES SUPPORTING 12/13 AND 13/14 BUDGET CALCULATIONS
SCHEDULE A
MINIMUM PER PARCEL UP TO 1.25 ACRES

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

SCHEDULE B
COST PER ACRE FOR PARCELS OVER 1.25 ACRES

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

EXHIBIT A

JOSHUA BASIN WATER DISTRICT
Water Availability (Standby) Zoning Descriptions

DISTRICT ZONE DESCRIPTIONS

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

COUNTY ZONE DESCRIPTIONS

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