

2020-2021 BUDGET

And 2019-2020 Mid-Term

Joshua Basin Water District

Fiscal year ending June 30, 2021

Approved June 10, 2020



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July 1, 2020

Dear Mr. President, Directors, Colleagues and Members of the Public:

The staff of Joshua Basin Water District (the "District") is pleased to provide its approved 2020-21 fiscal year budget for your reference. I would like to thank our staff for all of their hard work in providing the necessary information to the Finance Committee and the Board of Directors which led to the budget's timely completion and approval. I would also like to thank our Board for their continued support and understanding as we continue to provide our customers with a safe and reliable water supply.

COVID-19 quickly created a work environment that demanded a whole new culture and work schedule for many employees and it was their perseverance and professionalism that allowed the District to continue to provide essential services to our customers while continuing to work through important, time consuming projects like the attached budget.

This year's budget addresses several of the District's needs while continuing to change the way we use new technology to accomplish our everyday tasks. We will continue addressing needed infrastructure improvements through projects like the Saddleback and Tilford Watermain Replacement Projects as well as the Well 14, 4-LOG project. Both of these projects ensure water reliability and will serve the District for several decades to come. In addition, technology improvements such as the continued growth of Geoviewer, as well as the addition of Laserfiche, DocuSign and possibly a new billing system, will allow the District to leverage its current staff with the ever growing responsibilities of the District.

Over the next six (6) months, the District will also be realizing many changes as planned retirements and movement will affect both the office and field operations of the District. Part of these changes include the continued implementation of our past organizational study that, through attrition, reclassifies the Assistant General Manager/Controller position and provides a new job description with the title of Director of Finance. Due to the positions involved, this by itself will present substantial movement within the District as current employees are promoted and previous positions are replaced. Attrition has also left two (2) positions currently unfilled for the immediate future which include the Development Coordinator and Purchasing and Contracts Administrator positions. The Construction and Production departments will also experience change requiring additional movement of staff with subsequent hiring to backfill those positions.

With so many changes occurring this year, this budget also includes an efficiency study that will document our current processes and workflow and compare them to industry best practices and provide us with a road map toward making potential improvements in the way we conduct our day to day business.

It is going to be another busy year for District staff but with the talent and experience of our workforce, I am confident that we will be nothing short of successful in all of our endeavors by this time next year.

Sincerely,



Mark Ban
General Manager

JBWD APPROVED BUDGET

Approved 06/10/2020

2019-2020	2020-2021
Mid-Term Budget	Original Budget

SUMMARY

OPERATING BUDGET

OPERATING REVENUES

39 - ** OPERATING REVENUES **	5,146,000.00	5,642,050.00
40 - ** NON-OPERATING REVENUES **	2,132,295.00	2,027,262.50
TOTAL OPERATING (NON-CAPITAL) REVENUES	7,278,295.00	7,669,312.50

OPERATING EXPENSES

01 - ** PRODUCTION **	1,213,910.16	1,722,813.83
02 - ** DISTRIBUTION **	788,275.94	883,414.70
03 - ** CUSTOMER SERVICE **	868,434.70	1,161,631.49
04 - ** ADMINISTRATION **	1,142,039.74	1,051,516.67
05 - ** DEVELOPMENT & ENGINEERING **	185,714.02	35,000.01
06 - ** FINANCE **	582,718.73	597,218.36
07 - ** HUMAN RESOURCES **	303,616.76	254,196.79
09 - ** BONDS, LOANS & STANDBY **	767,989.16	783,732.16
12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	166,259.78	216,337.59
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	130,000.00	130,000.00
TOTAL OPERATING EXPENSES	6,148,958.99	6,835,861.60

FUNDING OF RESERVES from OPERATING BUDGET

** RESERVE SET-ASIDE (DRAWDOWN) - OP * & CAP	733,056.00	1,814,429.00
USE OF METER REPLACEMENT RESERVE TO OFFSET PROGRAM COSTS	(366,145.00)	(389,209.00)
NET REVENUE (DEFICIT/DRAWDOWN) before CAPITAL EXPENSES	762,425.01	(591,769.10) vs

(629,000.00)

RATE STUDY INTENTIONAL DRAWDOWN

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CAPITAL BUDGET

CAPITAL EXPENSES

70 - ** CAPITAL - OPERATIONS **	555,000.00
74 - ** CAPITAL - ADMINISTRATION **	406,240.00
80 - ** CAPITAL - CIP TOP PRIORITIES **	950,855.00
81 - ** CAPITAL - CIP EQUIPMENT **	65,000.00
	<hr/>
TOTAL CAPITAL EXPENSES	1,977,095.00
	<hr/>
(DEFICIT/DRAWDOWN) after CAPITAL EXPENSES	(2,568,864.10)
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CASH FLOW AVAILABLE FROM RESERVES/LOANS TO FUND ABOVE

41 - ** CAPITAL REVENUE **	150,855.00	cr
4C - ** CHROMIUM REVENUES **	-	
90 - ** CAPITAL FUNDING FROM RATE STUDY **	(1,000,000.00)	
45 - ** RESERVE DRAWDOWN - CAP **	(253,375.00)	
	<hr/>	
CASH FLOW AVAILABLE FROM RESERVES	1,404,230.00	
	<hr/>	
UNPLANNED (DEFICIT/DRAWDOWN)	(1,164,634.10)	
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OPERATING BUDGET

REVENUES

Program: 39 - ** OPERATING REVENUES **

01-39-41010-FI	METERED WATER SALES	2,796,000.00	3,119,000.00
01-40-41011-FI	(WATER CASHFLOW CONTRA)	-	(155,950.00)
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-	(6,000.00)
01-39-41015-FI	BASIC FEES	1,871,000.00	2,086,000.00
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	336,000.00	374,000.00
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	22,000.00	25,000.00
01-39-41040-FI	SPECIAL SERVICES REVENUE	121,000.00	200,000.00
TOTAL OPERATING REVENUES		5,146,000.00	5,642,050.00

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

01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	130,000.00	130,000.00
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	29,250.00	29,250.00
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,138,000.00	1,137,000.00
01-40-42110-FI	(STANDBY CASHFLOW CONTRA)	-	(113,700.00)
01-40-43000-FI	PROPERTY TAX REVENUE	446,000.00	455,000.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	242,045.00	241,712.50
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00
01-40-47002-FI	INTEREST REVENUE	127,000.00	128,000.00
TOTAL NON-OPERATING REVENUES		2,132,295.00	2,027,262.50

TOTAL OPERATING (NON-CAPITAL) REVENUES	7,278,295.00	7,669,312.50
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EXPENSES BY DEPARTMENT

Program: 01 - ** PRODUCTION **

01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	343,016.01	355,207.01
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	6,000.00	6,000.00
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	7,500.00	7,500.00
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	38,552.00	500,000.00
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	40,000.00	40,000.00
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	3,000.00	5,000.00
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500.00	3,500.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	65,000.00	100,000.00
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MAINTENANCE	28,000.00	25,000.00
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	300,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00
01-01-5-01-07002-AGM	RIGHT OF WAY	16,533.00	16,870.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	209,727.83	216,330.00
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	68,081.32	87,406.82
TOTAL PRODUCTION		1,213,910.16	1,722,813.83

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Program: 02 - ** DISTRIBUTION **

01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	355,239.01	388,952.01
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	15,000.00	10,000.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	7,134.67	25,000.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	53,139.56	55,000.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	8,000.00	10,000.00
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	15,000.00	2,000.01
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	235,017.60	264,404.00
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	99,745.10	128,058.68
TOTAL DISTRIBUTION		788,275.94	883,414.70

Program: 03 - ** CUSTOMER SERVICE **

01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	46,236.00	119,149.00
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	141,777.00	162,929.00
01-03-5-03-03107-HR	METER SERVICE REPAIR (INTERNAL)	407,685.00	407,685.00
01-03-5-03-05201-HR	METER READING EQUIPMENT & EXPENSE	5,000.00	5,000.00
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	6,650.00	6,650.00
01-03-5-03-07010-AGM	BAD DEBT	20,968.00	35,000.00
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	46,000.00	56,800.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	130,171.87	252,386.00
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	18,319.11	23,519.16
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	45,627.72	92,513.33
TOTAL CUSTOMER SERVICE		868,434.70	1,161,631.49

Program: 04 - ** ADMINISTRATION **

01-04-5-04-01108-FI	ADMINISTRATION SALARY	385,223.01	387,443.01
01-04-5-04-01115-FI	SAFETY SALARY	7,025.00	7,041.00
01-04-5-04-01121-FI	DIRECTORS SALARY	32,642.44	32,642.44
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	16,000.00	20,000.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	7,000.00	5,000.00
01-04-5-04-07008-EXA	BUSINESS EXPENSE	10,000.00	10,000.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	76,000.00	22,200.00
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	33,573.00	44,481.98
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	50,000.00	60,000.00
01-04-5-04-07218-GM	SAFETY EXPENSE (EQUIP & SUPPLIES)	13,400.00	23,825.00
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	10,000.00	15,000.00
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	88,000.00	95,000.00
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	267,727.69	196,139.00
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	130,448.60	117,744.24
TOTAL ADMINISTRATION		1,142,039.74	1,051,516.67

Program: 05 - ** DEVELOPMENT & ENGINEERING **

01-05-5-05-01109-FI	DEVELOPMENT SALARY	69,403.00	0.01
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	4,500.00	5,000.00
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	25,000.00	15,000.00
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	13,750.00	15,000.00
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	49,125.12	-
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	23,935.90	-
TOTAL DEVELOPMENT & ENGINEERING		185,714.02	35,000.01

Program: 06 - ** FINANCE **

01-06-5-06-01101-FI	FINANCE SALARY	264,397.01	259,123.00
01-06-5-06-04009-AGM	ACCOUNTING/AUDIT SERVICES	24,825.00	24,915.00
01-06-5-06-07001-AGM	FINANCE - OTHER	22,000.00	27,180.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	182,550.31	164,892.00
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	88,946.41	121,108.36
TOTAL FINANCE		582,718.73	597,218.36

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Program: 07 - ** HUMAN RESOURCES **

01-07-5-07-01102-FI	PERSONNEL SALARY	82,816.00	86,082.00
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	2,500.00	2,500.00
01-07-5-07-01215-HR	EMPLOYEE TRAINING	30,000.00	30,000.00
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	6,000.00	10,000.00
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	6,000.00	10,000.00
01-07-5-07-01910-HR	LABOR LEGAL FEES	70,000.00	40,000.00
01-07-5-07-01915-HR	PERSONNEL - OTHER	20,000.00	20,000.00
01-07-5-07-01920-HR	AWARDS GIFTS	2,500.00	2,500.00
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,346.36	31,248.00
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	27,454.40	21,866.79
TOTAL HUMAN RESOURCES		303,616.76	254,196.79

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

01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	121,000.00
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	220,033.26	155,570.76
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	152,005.90	157,858.13
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	126,045.00	120,712.50
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	115,885.00	110,032.77
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,200.00	1,200.00
01-09-5-09-08325-FI	ADMINISTRATION - CMM	11,500.00	11,500.00
01-09-5-09-08330-AGM	STANDBY ADMINISTRATION	25,320.00	105,858.00
TOTAL BONDS, LOANS & STANDBY		767,989.16	783,732.16

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

01-12-5-12-01136-FI	CIRP STANDBY/CALLBACK	-	-
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	29,411.00	30,736.00
01-12-5-12-02213-FI	CIRP: SALARY (incl STBY,CLBK)	284,167.04	322,152.00
01-12-5-12-02213-GM	CIRP: SMALL TOOLS/MISC. EXP.	32,000.00	15,000.00
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	182,454.72	240,367.00
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	66,916.68	85,911.59
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	(267,931.04)	(284,068.00)
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	(160,758.62)	(193,761.00)
TOTAL CIRP		166,259.78	216,337.59

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

01-20-5-20-01103-DWR	HDMC: SALARY	-	-
01-20-5-20-03101-DWR	HDMC: OTHER	40,000.00	40,000.00
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	80,000.00	80,000.00
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,000.00	10,000.00
TOTAL HDMC TREATMENT PLANT (Reimbursable)		130,000.00	130,000.00

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

01-51-5-51-01211-FI	COMPENSATED LEAVE	291,670.00	264,648.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	567,000.00	545,665.00
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	8,597.00	16,300.00
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	41,195.00	42,588.00
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	184,222.00	228,197.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	25,101.00	50,573.00
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	2,717.50	3,525.00
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	18,900.00	27,000.00
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	7,728.00	8,000.00
01-51-5-51-01305-FI	PAYROLL TAXES	165,991.00	179,269.00
01-51-5-51-98000 -FI	ALLOCATED EXPENSES - BENEFITS	(1,313,121.50)	(1,365,765.00)
TOTAL BENEFITS ALLOCATED TO DEPTS		-	-

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

01-52-5-52-01240-D/P	UNIFORMS (FIELD)	10,200.00	10,500.00
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,000.00	15,000.00
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	12,000.00	27,680.00
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & REPAIR	5,150.00	5,000.00
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	-	2,000.00
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	44,749.99	25,000.00
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & COMP. EQUIP	80,019.84	93,716.25
01-52-5-52-05005-D/P	FUEL-VEHICLES	52,000.00	55,000.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	15,000.00	15,000.00
01-52-5-52-05015-FI	EQUIPMENT CLEARING (WIP FUEL)	(31,057.62)	-
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	25,000.00	26,000.00
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	25,000.00	50,000.00
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	(253,062.21)	(324,896.25)
TOTAL FIELD ALLOCATED TO DEPTS		-	-

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

01-53-5-53-01405-HR	TEMPORARY LABOR FEES	25,000.00	30,000.00
01-53-5-53-02105-EXA	OFFICE SUPPLIES	20,000.00	43,000.00
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	18,839.04	15,000.00
01-53-5-53-02110-EXA	POSTAGE	41,152.00	33,500.00
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	21,159.00	44,680.00
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE & SUPPORT	117,320.00	111,234.72
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	4,943.00	7,818.00
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	68,000.00	68,000.00
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	(316,413.04)	(353,232.72)
TOTAL FIELD ALLOCATED TO DEPTS		-	-

TOTAL OPERATING EXPENSES

6,148,958.99

6,835,861.60

NET REVENUE (DEFICIT/DRAWDOWN) before FUNDING RESERVES

1,129,336.01

833,450.90

FUNDING OF RESERVES from OPERATING BUDGET

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

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

01-42-5-99-00010-FI	%BUILDING RES (OP Funded)	30,000.00	30,000.00
01-42-5-99-00100-AGM	%EQUIP&TECH RES (OP Funded)	170,000.00	170,000.00
01-42-5-99-00110-FI	=EQUIP&TECH RES (OP Used)	(16,944.00)	-
01-42-5-99-00150-FI	%METER REPL RES (OP Funded)	500,000.00	500,000.00
01-42-5-99-00152-FI	=METER REPL RES (OP Used)	(366,145.00)	(389,209.00)
01-42-5-99-00250-FI	%STUDIES/REPORTS RES (OP Funded)	50,000.00	50,000.00
01-42-5-99-00300-AGM	%CAPTIAL RES (OP Funded)	-	1,000,000.00
01-42-5-99-00405-FI	% MORONGO BASIN PIPELINE RESV (OP FUNDED)	-	64,429.00
TOTAL RESERVE SET-ASIDE (DRAWDOWN) - OP		366,911.00	1,425,220.00
NET REVENUE (DEFICIT/DRAWDOWN) after FUNDING RESERVES		762,425.01	(591,769.10)

^ RESERVE DRAWDOWN ^

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CAPITAL BUDGET

EXPENSES

Program: 70 - ** CAPITAL - OPERATIONS **

01-70-7-70-19003-JC	CP#A19003: TRAILER FOR DUMP TRUCK	36,000.00	-
01-70-7-70-19020-GM	CP#:_____ 4 TRUCKS (3 REPL / 1 NEW)	170,000.00	-
01-70-7-70-19204-DWR	CP#A19204: GEOVIEWER WORK ORDER API	15,000.00	-
01-70-7-70-19205-JC	CP#A19205: HAPCO VALVE TURNING MACHINE UPGRADE	7,117.00	-
01-70-7-70-19206-JC	CP#A19206: 2018 McLAUGHLIN VX50-800 VACUUM EXC.	82,662.02	-
01-70-7-70-19208-RL	CP#A19028: SCADA IMPR - PH 3	44,645.38	-
01-70-7-70-19209-RL	CP#A19209: WELL 14 - 4 LOG TREATMENT	5,000.00	500,000.00
01-70-7-70-19214-RL	CP#A19214: DODGE SERVICE BED V#39 (REPL V#27)	75,000.00	-
01-70-7-70-19215-GM	CP#A19215: SOLAR FEASIBILITY STUDY	32,000.00	-
01-70-7-70-19219-EXA	CP#A19219: ALARM UPGRADES @ SHOP	11,667.42	10,000.00
01-70-7-70-20005-GM	CP # _____: SCADA (PH 4)	-	45,000.00
01-70-7-70-74033-GM	CP#A19002: UPDATE WASTEWATER TREATMENT STRATEGY	36,025.60	-
TOTAL CAPITAL - OPERATIONS		515,117.42	555,000.00

Program: 74 - ** CAPITAL - ADMINISTRATION **

01-70-7-70-74000-EXA	CP#Z62: OFFICE CARPET/REPAINT/DOOR VARNISH	14,034.56	-
01-70-7-70-75003-EXA	CP#A14020: TECHNOLOGY MASTER PLAN	50,000.00	-
01-74-7-70-19218-EXA	CP#A19218: ALARM UPGRADES @ OFFICE	4,238.01	10,000.00
01-70-7-70-20001-DOF	CP#A20001: CASELLE FINANCIAL/UTILITY SOFTWR (PH1)	-	60,375.00
01-70-7-70-20003-EXA	CP #A20003 RESTRUCTURE C.S./LOBBY AREA & FRONT DOOR	-	100,000.00
01-74-7-70-72006-GM	CP # _____: EFFICIENCY STUDY	-	50,000.00
01-74-7-70-72007-GM	CP # _____: AWIA COMPLIANCE PLAN	-	38,000.00
01-81-7-70-20008-GM	CP # _____: URBAN WATER MANAGEMENT PLAN	-	95,000.00
01-74-7-70-74013-AGM	CP#A16003: CODIFICATION OF RECORDS	2,825.00	11,865.00
01-74-7-70-74020-AGM	CP#A19020: COST ALLOCATION AUDIT	0.01	11,000.00
01-74-7-70-74022-HR	CP#A18009: C.S. COUNTER ERGONOMIC REDESIGN	25,000.00	-
01-04-7-70-20002-EXA	CP # _____: LASERFICHE SOFTWARE	-	30,000.00
TOTAL CAPITAL - ADMINISTRATION		96,097.58	406,240.00

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

01-80-7-70-72012-CRP	CP#A18005: TILFORD WAY PIPELINE	62,330.91	800,000.00
01-80-7-70-72014-CRP	CP#A18016: SADDLEBACK-23,370LF MAIN REPL (Install)	971,074.09	150,855.00
01-80-7-70-72015-JC	CP#A18017: TILFORD WATERMAIN REPL (Design)	105,860.00	-
TOTAL CAPITAL - CIP TOP PRIORITIES		1,139,265.00	950,855.00

Program: 81 - ** CAPITAL - CIRP EQUIPMENT **

01-81-7-70-20009-GM	CP # _____: TACK POT (CIRP)	-	15,000.00
01-81-7-70-20010-GM	CP # _____: WATER BUFFALO (CIRP)	-	50,000.00
TOTAL - CIP EQUIPMENT		-	65,000.00

TOTAL CAPITAL EXPENSES **1,750,480.00** **1,977,095.00**

NET REVENUE (DEFICIT/DRAWDOWN) before USE OF LOANS/RESERVES **(988,054.99)** **(2,568,864.10)**

JBWD APPROVED BUDGET

Approved 06/10/2020

2019-2020	2020-2021
Mid-Term Budget	Original Budget

CASH FLOW AVAILABLE FROM LOAN/RESERVES

Program: 41 - ** CAPITAL REVENUE **

01-41-46410-FI	(CIRP) MUNICIPAL FINANCE LOAN	<u>627,365.78</u>	<u>150,855.00</u> cr
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Program: 45 - ** RESERVE SET-ASIDE (DRAWDOWN) - CAP **

01-45-5-99-00012-FIC	=BUILDING RES (CAP Used)	(4,238.01)	(68,000.00)
01-45-5-99-00112-FIC	=EQUIP&TECH RES (CAP Used)	(337,307.40)	(135,375.00)
01-45-5-99-00251-FIC	=STUDIES/REPORTS RES (CAP Used)	(37,500.00)	(50,000.00)
01-45-5-99-00305-FIC	=CAPITAL RES (CAP Used)	<u>(242,009.46)</u>	<u>(253,375.00)</u>
TOTAL RESERVE SET-ASIDE (DRAWDOWN) - CAP		(621,054.87)	(253,375.00)

Program: 90 - ** CAPITAL FUNDING FROM RATE STUDY **

01-90-5-99-00400-FI	CAPITAL FUNDING FROM RATE STUDY (cr)	-	(1,000,000.00)
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CASH FLOW AVAILABLE FROM LOAN/RESERVES/RATE STUDY	<u>(1,248,420.65)</u>	<u>(1,404,230.00)</u>
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NET REVENUE (DEFICIT/DRAWDOWN) in addition to PLANNED RESERVE USE	<u>260,365.66</u>	<u>(1,164,634.10)</u>
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JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2019 - 2020 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
0.5			PRODUCTION (4.5 positions)		
1.0			AGM-Operations		
2.0			Water Production Supervisor		
1.0			Water Production Operator II		
			Water Quality Specialist		
0.5			DISTRIBUTION (4.5 positions)		
1.0			AGM-Operations		
			Water Distribution Supervisor		
2.0			Construction & Maintenance II		
1.0			Construction & Maintenance I		
	2.0		CUSTOMER SERVICE (4 positions)		
			Lead Customer Service Representative / Customer Service Representative		
			Field Service Technician		
0.50	0.50		DEVELOPMENT (1 Positions)		
			Development Coordinator		
0.5	0.5		ADMINISTRATION (3.5 Positions)		
0.5			General Manager		
0.5			AGM - Controller		
1.0			Executive Assistant		
0.5			Safety Coordinator (part-time)		
	0.5		Director of Administration		
	0.5		FINANCE (4 Positions)		
			AGM / Controller		
			Accountant		
			Accounting Technician		
			Accounts Receivable Technician		
			General Office Assistant (part-time)		
	0.5		HUMAN RESOURCES (0.5 Positions)		
			Director of Administration		
	1.0		DIRECTORS (5 Positions)		
			Director		
			Director		
			Director		
			Director		
			Director		
12.50	9.50	5.00	TOTAL (27)	\$ 2,091,201	\$ 872,918

COMBINED PERCENTAGE OF REVENUE 41%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / ORG. ASSESS. / METER REPL.

1.00			ORGANIZATIONAL ASSESSMENT (SUPPLEMENTAL)	Full year funding	
			Operations Technician		
0.50	0.50		Purchasing & Contracts Administrator	\$133,866	\$72,236
1.00			CAPITAL IMPROVEMENT CREW POSITIONS (CAPITAL)	Full year funding	
1.00			CIRP - Lead Equipment Operator		
1.00			CIRP - Pipelayer II		
1.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
1.00			CIRP - Laborer		
19.00	10.00	5.00	TOTAL (34)	\$2,492,998	\$1,126,666

COMBINED PERCENTAGE OF REVENUE 50%

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2020 - 2021 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
Unfilled			PRODUCTION (4 positions)		
1.00			AGM-Operations		
2.00			Water Production Supervisor		
1.00			Water Production Operator II		
			Water Quality Specialist		
Unfilled			DISTRIBUTION (5 positions)		
1.00			AGM-Operations		
1.00			Water Distribution Supervisor		
2.00			Lead Construction & Maintenance		
1.00			Construction & Maintenance II		
			Construction & Maintenance I		
	2.00		CUSTOMER SERVICE (4.75 positions)		
	0.50		Lead Customer Service Representative / Customer Service Representative		
	0.25		Accounts Receivable Technician		
1.00			General Office Assistant (3/4-time)		
1.00			Field Service Technician		
			Field Service Technician II		
Unfilled	Unfilled		DEVELOPMENT (0 Positions)		
			Development Coordinator		
	0.50		ADMINISTRATION (4.3 Positions)		
	0.40		General Manager		
	1.00		AGM - Controller		
			Executive Assistant		
0.50			Safety Coordinator (part-time)		
	0.65		Director of Administration		
0.25	0.25		Public Information Officer (prev funded via Public Info acct)		
	0.25		General Office Assistant (3/4-time)		
	0.60		FINANCE (3.35 Positions)		
	1.00		AGM / Controller > Director of Finance		
	1.00		Accountant		
	0.50		Accounting Technician		
	0.25		Accounts Receivable Technician		
			General Office Assistant (3/4-time)		
	0.35		HUMAN RESOURCES (0.35 Positions)		
			Director of Administration		
	1.00		DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
12.25	9.50	5.00	TOTAL (26.75)	\$ 2,048,281	\$ 856,532
				includes OT, Standby, Callback >	

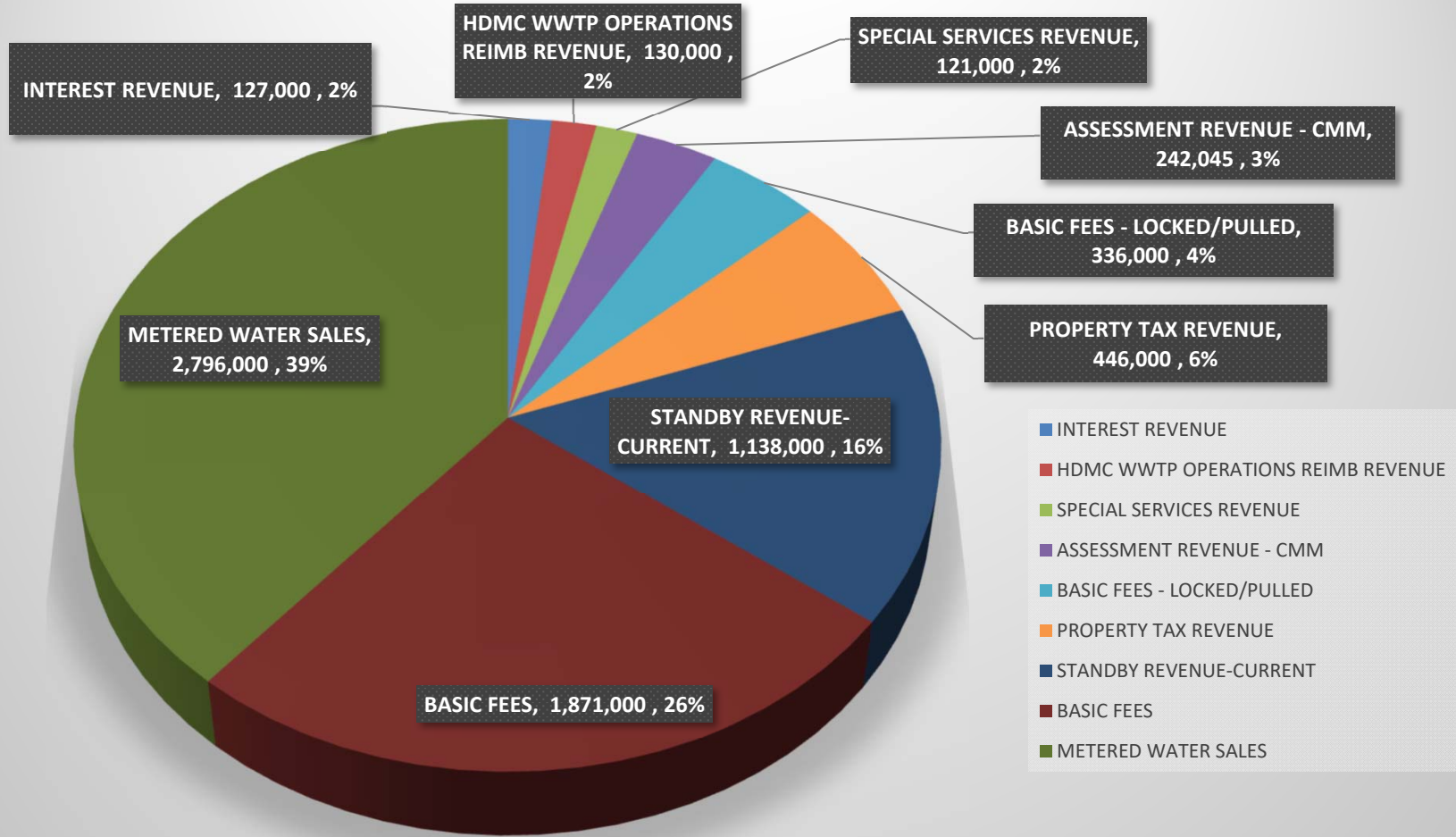
COMBINED PERCENTAGE OF REVENUE 38%

POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / ORG. ASSESS. / METER REPL.

1.00			ORGANIZATIONAL ASSESSMENT (SUPPLEMENTAL)		
			Operations Technician		Full year funding
Unfilled	Unfilled		Purchasing & Contracts Administrator	\$53,019	\$35,753
			CAPITAL IMPROVEMENT CREW POSITIONS (CAPITAL)		Full year funding
1.00			CIRP - Lead Equipment Operator		
1.00			CIRP - Pipelayer II		
1.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
1.00			CIRP - Laborer		
18.25	9.50	5.00	TOTAL (32.75)	\$2,416,103	\$1,088,723

COMBINED PERCENTAGE OF REVENUE 46%

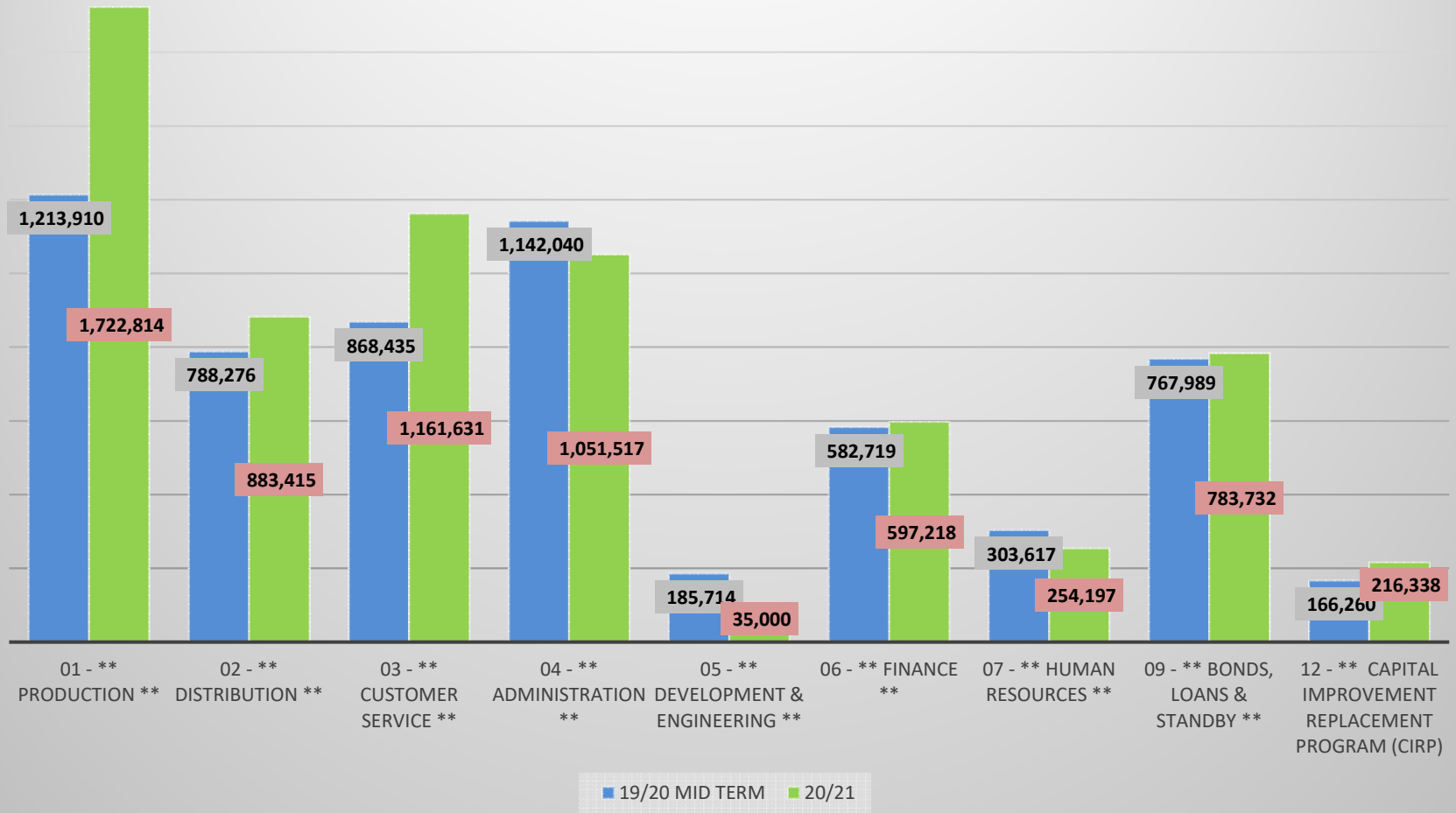
MAJOR REVENUES BY SOURCE



JOSHUA BASIN WATER DISTRICT 2020/21

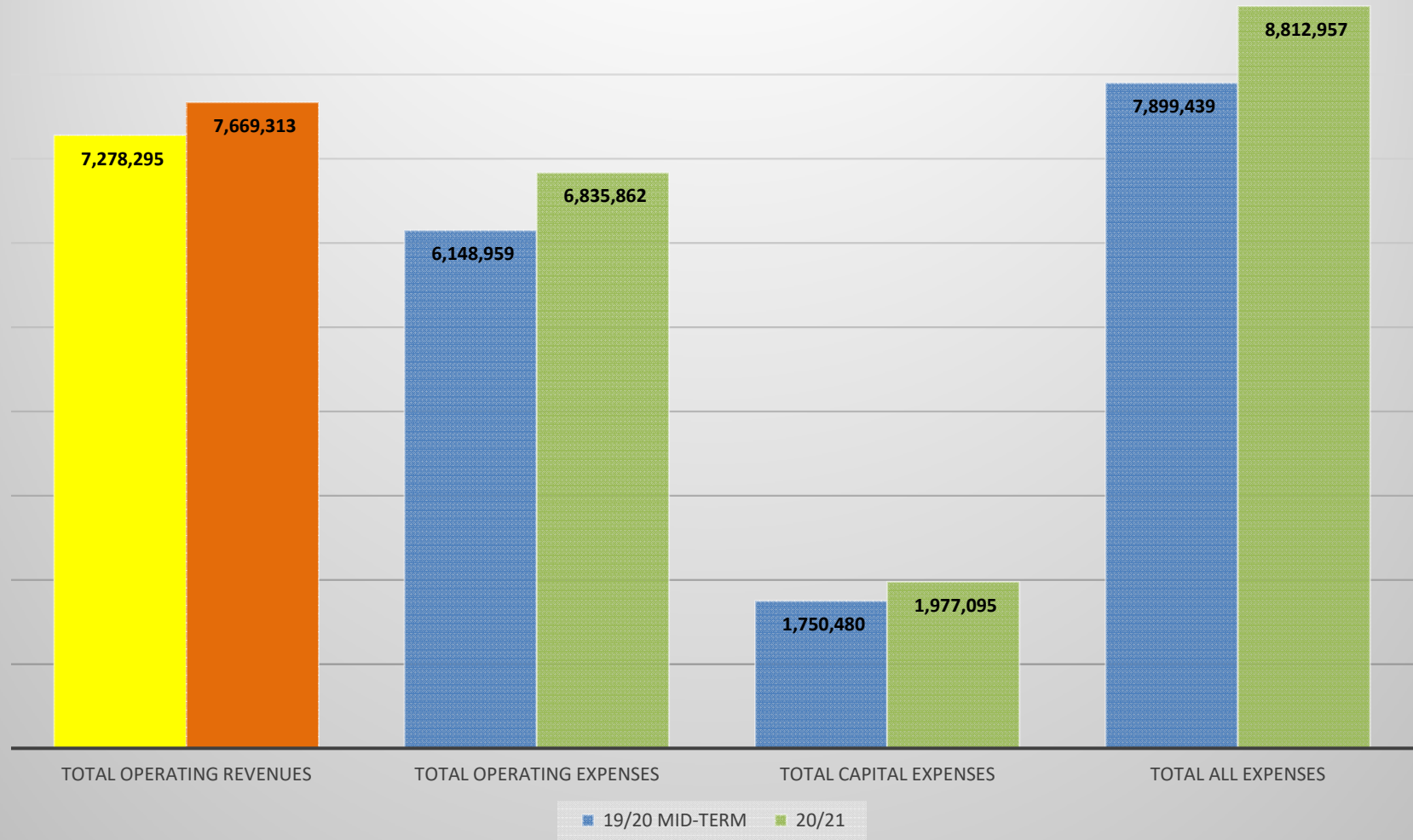
MAJOR OPERATING EXPENSES BY DEPARTMENT

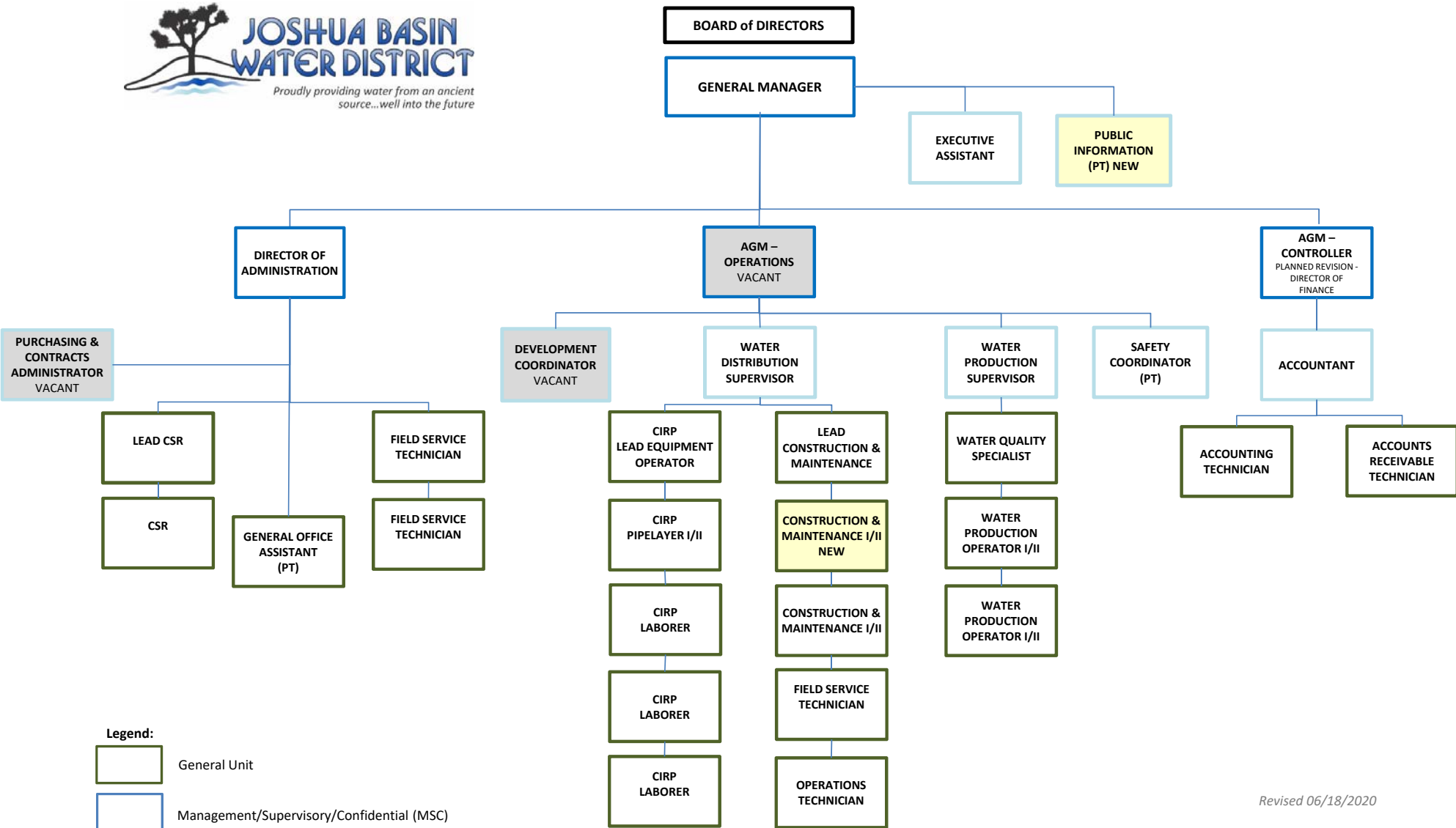
JOSHUA BASIN WATER DISTRICT 2019/20 MID-TERM & 2020/21



TOTAL REVENUES VS. EXPENSES

JOSHUA BASIN WATER DISTRICT 2019/20 MID-TERM & 2020/21





Legend:
 [Green border box] General Unit
 [Blue border box] Management/Supervisory/Confidential (MSC)

Revised 06/18/2020