

**President**  
Tom Floen

**VP**  
Stacy Doolittle

**Directors**  
Jane Jarlsberg  
Tomas Short  
David Fick

**General  
Manager**  
Sarah Johnson

**Legal Counsel**  
Jeff Hoskinson



## REGULAR MEETING AGENDA OF THE BOARD OF DIRECTORS

**Wednesday, June 5, at 5:30 p.m.**

MEETINGS ARE HELD IN PERSON AT 61750 CHOLLITA RD., JOSHUA TREE, CA 92252

REMOTE ACCESS IS AVAILABLE FOR THE CONVENIENCE OF THE PUBLIC

CLICK TO JOIN VIRTUALLY: [ZOOM LINK](#)

CALL TO JOIN BY PHONE: (669) 444-9171

MEETING ID: 872 8707 9239

PASSCODE: 61750

### MISSION, VISION, AND VALUES

#### Mission Statement

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

#### Vision Statement

To achieve excellence in all District endeavors.

#### Values

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

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

### 1. CALL TO ORDER / PLEDGE OF ALLEGIANCE

### 2. DETERMINATION OF A QUORUM

Consideration of Board Member requests for remote participation.

### 3. APPROVAL OF AGENDA

### 4. PUBLIC COMMENT

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

**5. CONSENT CALENDAR**

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

**A. DRAFT MINUTES – 05.15.24**

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

**7. ACTION CALENDAR**

**A. APPOINTMENT OF A NEW CITIZENS ADVISORY COUNCIL (CAC) MEMBER**

PRESENTED BY: GENERAL MANAGER JOHNSON

RECOMMENDED ACTION: RECOMMEND THE BOARD OF DIRECTORS REVIEW APPLICATION AND CONSIDER APPOINTMENT TO THE CITIZENS ADVISORY COUNCIL (CAC)

**B. RESOLUTION 24-1063 & REVISED 23/24 BUDGET AND PROPOSED 24/25 BUDGET**

**THE BOARD WILL HEAR BOTH ITEMS. AFTER BOTH ITEMS ARE PRESENTED, THE BOARD WILL VOTE ON EACH ITEM INDEPENDENTLY.**

- **EMPLOYEE COMPENSATION PLAN – RESOLUTION 24-1063** PRESENTED BY: GENERAL MANAGER JOHNSON  
RECOMMENDED ACTION: RECOMMEND THAT THE BOARD OF DIRECTORS ADOPT RESOLUTION 24-1063 APPROVING THE EMPLOYEE COMPENSATION PLAN
- **REVISED 23/24 BUDGET AND PROPOSED 24/25 BUDGET** PRESENTED BY: GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF OPERATIONS NAZARIO, AND DIRECTOR OF ADMIN SHOOK  
RECOMMENDED ACTION: REVIEW AND APPROVE

**8. REPORTS AND COMMENTS**

For informational purposes only on subjects not covered by the agenda. The opinions of individual directors are not necessarily the opinions of the board or district staff. No action is to be taken. The Board may provide staff with requests for future agenda items.

**A. DIRECTORS REPORTS**

**B. GENERAL MANAGER REPORT**

**9. ADJOURNMENT**

**CALENDAR REMINDER - FUTURE DIRECTOR MEETINGS****DATE****TIME****ATTENDEE(S)**

MWA – TAC MEETING	06.06.24	10:00 AM	FICK
MWA – MORONGO BASIN PIPELINE COMMISSION	06.12.24	2:00 PM	FLOEN
JBWD – FINANCE COMMITTEE	06.12.24	9:00 AM	FLOEN/SHORT
JBWD – WRO COMMITTEE	06.12.24	11:00 AM	DOOLITTLE, JARLSBERG
JBWD – MANAGER MEETUPS	06.12.24	12:00 PM	JARLSBERG/FLOEN
MWA – BOARD MEETING	06.13.24	9:30 AM	DOOLITTLE
ASBCSD - DINNER	06.17.24	5:30 PM	FICK/JARLSBERG/ DOOLITTLE
JBWD – BOARD MEETING	06.19.24	5:30 PM	ALL

**MEETING INFORMATION**

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

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

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

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

# MEETING MINUTES



**SPECIAL MEETING OF THE BOARD OF DIRECTORS**  
**May 15, 2024, 3:00 pm**

## AGENDA ITEMS

### 1. CALL TO ORDER

President Floen called the meeting to order at: 3:03 pm.

### 2. DETERMINATION OF A QUORUM & ATTENDANCE

**Board Members Present:** President Floen, Vice President Doolittle, Director Jarlsberg, Director Short, Director Fick

**Staff Present:** General Manager Johnson, Director of Finance Roman, Director of Administration Shook, Interim Director of Operations Nazario, CIRP Supervisor Warner, Water Production Supervisor Carpenter, Construction & Maintenance II/Mechanic Bock, Compliance Coordinator Paulino, Accounting Supervisor Rich, Executive Assistant Thompson

**Consultant(s) Present:** Public Outreach Consultant, Kathleen Radnich

**Citizens Advisory Council Member(s) Present:** David Carrillo

### 3. APPROVAL OF THE AGENDA

Director Short made a motion to approve the agenda, seconded by Director Doolittle, and approved by the following vote.

1 <sup>st</sup> / 2 <sup>nd</sup>	Short /Doolittle
Ayes:	Floen, Doolittle, Jarlsberg, Short, and Fick
Noes:	None
Abstain:	None
Absent:	None

### 4. PUBLIC COMMENT

General Manager Johnson announced that we have received four electronic public comments regarding the building refresh project. These comments have been distributed to the directors for review. If the public would like to receive a copy of the comments, they are available upon request.

### 5. CONSENT CALENDAR

- A. DRAFT MINUTES – 05.01.24
- B. CHECK REGISTER – FEBRUARY 2024
- C. CHECK REGISTER – MARCH 2024

Director Fick made a motion to approve the Consent Calendar, seconded by Director Short approved by the following vote.

1 <sup>st</sup> / 2 <sup>nd</sup>	Fick / Short
Ayes:	Floen, Doolittle, Jarlsberg, Short, and Fick
Noes:	None
Abstain:	None
Absent:	None

**6. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION - None**

**7. DISCUSSION ITEMS**

- A. BUDGET WORKSHOP #2: 23/24 REVISED CAPITAL BUDGET AND 24/25 PROPOSED CAPITAL BUDGET AND PROJECT PRESENTATIONS  
 PRESENTED BY: GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF OPERATIONS NAZARIO, AND DIRECTOR OF ADMINISTRATION SHOOK  
 RECOMMENDED ACTION: REVIEW, REVISE, AND RECOMMEND APPROVAL AT A FUTURE MEETING

President Floen opened the Budget workshop at 3:08 pm. General Manager Sarah Johnson presented an overview of the district projects for the fiscal year 2024/2025. She noted that this was the first time the staff had prepared such a detailed presentation, having dedicated significant time to its development. Each proposed project was presented with a slide detailing its purpose, justification, and cost. She explained the project slides will feed the next fiscal year's Project List.

Several department heads then presented their upcoming fiscal year projects. Director of Administration David Shook discussed administrative projects. Interim Director of Operations Jeremiah Nazario provided an overview of Operations Department projects. Water Production Supervisor Scott Carpenter highlighted the projects for the Production Department. CIRP Supervisor Brandon Warner presented the CIRP capital projects. Director of Finance Anne Roman gave an overview of the Finance Department's projects and provided an overview of the financials for all operating and capital project finances and reserve usage.

After each slide in the presentation, the Board of Directors had the opportunity to ask questions and provide comments.

The workshop paused for a break at 4:39 pm and resumed at 4:53 pm.  
 The workshop paused for a break at 7:10 pm and resumed at 7:19 pm.

For informational purposes only. No action was taken.  
 The workshop ended at 8:13 pm.

**A. REPORTS AND COMMENTS**

President Floen - None

Vice President Doolittle - None

Director Jarlsberg - None

Director Short - None

Director Fick - None

General Manager Report

Johnson reported on the following:

- Johnson shared that the District achieved the SDLF's District Transparency Certificate of Excellence, which will be presented at the CSDA Annual Conference in September.

**B. ADJOURNMENT**

On motion by Director Short, seconded by Director Doolittle, and approved by the Board, the meeting was adjourned at 8:13 p.m.

Respectfully submitted,

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Sarah Johnson, General Manager & Board Secretary

**RESOLUTION NO. 24-1063**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF JOSHUA  
BASIN WATER DISTRICT APPROVING THE EMPLOYEE  
COMPENSATION PLAN FOR DISTRICT EMPLOYEES**

**WHEREAS**, the Joshua Basin Water District (“JBWD”) Board of Directors (“Board”) desires to review employee compensation and benefits on an annual basis; and

**WHEREAS**, the District has proposed the attached Employee Compensation Plan (the “Plan”), which is attached hereto in Attachment A; and

**WHEREAS**, this Resolution, and the Plan adopted herein, are meant to be used in conjunction with the most recently adopted Employee Handbook (the “Handbook”), as may be amended from time to time; and

**WHEREAS**, this Resolution will supersede all previous employee compensation plan resolutions, and

**WHEREAS**, the Board desires to adopt the employee compensation and benefits as referenced in the Plan; and

**WHEREAS**, the Plan and Handbook are both incorporated herein by their respective reference.

**NOW, THEREFORE**, the Board of Directors of the Joshua Basin Water District hereby resolves, determines, and orders as follows:

1. The above recitals are true and correct and are incorporated herein as findings of the Board by this reference.
2. The Board hereby approves and adopts the Plan with implementation effective the first full pay period after approval by the Board, and the Plan shall be effective relative to any and all District employees, with the exception of those whose employment is governed by an independent contract.
3. The Board further delegates authority to the General Manager to take such actions as may be reasonably necessary to implement the Plan and the Handbook, as referenced herein, and to provide notice of the actions taken in this Resolution.

**PASSED AND ADOPTED** this 5th day of June 2024, pursuant to the following votes:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

By: \_\_\_\_\_  
Thomas Floen, President

By: \_\_\_\_\_  
Sarah Johnson, General Manager & Board Secretary





## Board of Directors Staff Report

MEETING DATE: 06/05/2024  
PRESENTED BY: SARAH JOHNSON, GENERAL MANAGER  
TOPIC: **EMPLOYEE COMPENSATION PLAN**  
RECOMMENDATION: RECOMMEND THAT THE BOARD OF DIRECTORS ADOPT RESOLUTION 24-1063 APPROVING THE EMPLOYEE COMPENSATION PLAN.

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### ANALYSIS:

This year, we are aligning the employee compensation plan with the annual budget, recognizing their interdependence. Staff recommends that the Board approve the attached Employee Compensation Plan to enhance our competitive and equitable compensation strategy, fostering employee engagement and high performance. Competitive compensation practices are crucial for attracting and retaining talent, meeting regulatory standards, and ensuring transparency. This approach promotes open communication with our valued employees. FY 24/25 employee compensation plan updates include:

- ▶ **COLA** - Effective 1<sup>st</sup> Pay Period Following July 1<sup>st</sup>
  - Match CPI Annual Average 4.5%
- ▶ **Health Benefits** – Effective Next Calendar Year
  - Maintain health contribution methods as detailed in the employee compensation plan. The Tier B contribution is projected to increase by 5% percent\*, with health insurance being the primary contributor to the increase.
  - Move to Delta Dental Plan 5304 (from 3307), providing all the same great benefits with an increase to the annual max benefit to \$3000 per year (from \$2000 per year). Premiums for changing plans will increase based on enrollment level (the monthly increase is projected to be \$1.91 for single, \$4.94 for two-party, and \$7.30 for family\*).

*\*Increases are projected. JPIA typically releases health care premiums in late summer.*
- ▶ **Wellness**- Effective July 1<sup>st</sup>
  - Increase District contribution by \$60.00 annually
- ▶ **Field Uniform Allowance** – Effective 1<sup>st</sup> Pay Period Following July 1<sup>st</sup>
  - Increase from \$25.00 to \$27.40 per pay period
- ▶ **457 Retirement** – Effective 1<sup>st</sup> Pay Period Following July 1<sup>st</sup>
  - Increase District contribution by \$200.00 per calendar year
- ▶ **Life / Long Term Disability (LTD) Insurance**– Effective 1<sup>st</sup> of the month following plan implementation
  - Move to Sun Life plan for Life & LTD (from The Standard), **resulting in 32% savings from current rates (approx. \$5700 savings per year)!**
  - Life Insurance - move to a Guaranteed Issue of \$300K (from \$150,000)
  - Dependent Life – increase dependent coverage to \$20k (from \$5000) – *dependent is voluntary and employee-paid.*
  - LTD – Move to richer benefit provides max \$12,500 monthly coverage (from \$10,000)
- ▶ **Maintenance of all other compensation plan items**

The Employee Compensation Plan is to be used in conjunction with the Employee Handbook (view the handbook at [www.jbwd.com/hr](http://www.jbwd.com/hr)). The most significant difference between the two documents is that the Employee Handbook focuses primarily on policy and procedures, while the Employee Compensation Plan focuses primarily on compensation and benefits.

**STRATEGIC PLAN ITEM:** 2.9.1 - Continuously improve, maintain, and comply with Employee Life Cycle best practices.  
3.1.5 – Engage in Labor Relations

**FISCAL IMPACT:** This proposal includes an overall 4.8% increase (FY cost \$135,842).

## ATTACHMENT - A

### JOSHUA BASIN WATER DISTRICT EMPLOYEE COMPENSATION PLAN

*Note- proposed changes are highlighted for ease of reference.*

#### **A. Cost of Living Adjustment (COLA)**

Effective the first full pay period after approval by the District's board of Directors, the salary ranges for all classifications shall receive a cost-of-living adjustment for all steps matching the Annual Average Riverside-San Bernardino-Ontario, CA Consumer Price Index equal to 4.5%.

#### **B. Performance Evaluation Merit Increases**

Each regular employee shall be evaluated following procedures outlined in the Employee Handbook. Merit increases shall be based upon the evaluation score as follows:

- Exceeds Expectations: 2-Step Increase
- Meets Expectations: 1-Step Increase
- Not Meeting Expectations: No Increase

No employee will be entitled to salary in excess of the top step for the employee's classification.

#### **C. Longevity Pay**

Each regular full-time employee shall be eligible for longevity pay in the following amounts:

- After 7 years of continuous District Service: \$75.00 per month;
- After 11 years of continuous District Service: \$150.00 per month; and
- After 15 years of continuous District Service: \$250.00 per month;

Although stated as a monthly amount, the longevity pay shall be paid in each pay period in an amount equal to the monthly amounts stated above. Continuous District service preceding the approval of this resolution by the District's Board of Directors shall count toward meeting the service thresholds described above.

#### **D. Overtime Compensation**

Non-Exempt employees shall work overtime in accordance with the procedures outlined in the Employee Handbook. A nonexempt employee will be compensated at one and one-half times their regular rate of pay for hours worked in excess of 8 hours in a day for 5/8 employees, 10 in a day for 4/10 employees, and 40 hours in a workweek.

Nonexempt employees will be compensated at:

- two times their regular rate of pay for worked hours in excess of 12 in a day;
- two times their regular rate of pay for the first 10 worked hours on a district-observed holiday;
- 2.5 times their regular rate of pay for worked hours in excess of 10 on a district observed holiday.

Hours actually worked, plus all paid time off, including floating holidays, and district holidays, will be included in the overtime calculation.

**E. Standby (on-call) Pay**

Field employees shall work standby in accordance with the procedures outlined in the Employee Handbook.

▪ **Regular Standby Pay**

In addition to the employee’s regular workweek hours, employees who complete standby will be paid the following:

- Monday – Thursday: One (1) hour of straight-time pay each day;
- Friday, Saturday, & Sunday: Three (3) hours of straight-time pay each day.

▪ **Holiday Standby**

In addition to the employee’s regular holiday pay and regular standby pay, employees who complete standby starting or ending on a District observed holiday will be paid the following:

- Ten (10) holiday standby hours of 1.5 times the regular rate of pay.
- If the standby employee is called in for work on a District observed holiday, the holiday standby hours will be reduced by the worked hours. The employee will instead be compensated at two (2) times their regular rate of pay for the first ten (10) worked hours and two and a half (2.5) times their regular rate of pay for worked hours in excess of ten (10) hours.

Holiday Standby Example

Holiday (no work)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	10	10
no work	0	0
Total Hours Paid	21	23

Holiday (worked)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	7	7
Worked 3 hrs. (2x pay)	3	3
Total Hours Paid	21	23

## **F. Call Back Pay**

Call back work shall be conducted in accordance with the procedures outlined in the Employee Handbook. Call back occurs when a non-exempt employee is called back to perform work (either physically reporting to a work site or performing work remotely).

Non-exempt employees shall receive call back pay if they are called back after they worked the full day preceding the call back; or they were called back after taking a full or partial day of paid leave preceding the call back; or any combination thereof. Call back pay is in addition to standby pay.

- **Call Back (electronic response)**

If the call back involves only a telephone call, e-mail, or other electronic response (e.g., telemetry operator response to alarm), the employee shall be paid at 1.5 times the regular rate of pay for their actual time responding to the telephone call, e-mail or other electronic response.

- **Call Back (2-hour minimum call-back period)**

If the call back requires a response in excess of a telephone call, e-mail, or other electronic response, the employee shall be paid at 1.5 times the regular rate of pay for the actual time worked, with a minimum of two hours pay.

If more than one call back is received during the 2-hour minimum call back period and the additional call(s) can be completed within the same 2-hour minimum call back period, an employee will only be compensated for one minimum call back period. The District retains the right to require the employee to remain at work and perform other duties if the work they are called back to perform is completed in less than the 2-hour minimum call-back period.

## **G. Safety Boot Allowance for Eligible Employees**

Regular field employees and any other positions specified by the General Manager shall wear safety boots following the procedures outlined in the Employee Handbook. Eligible regular employees will be provided an annual boot allowance of \$350.00 per calendar year.

## **H. Uniform Allowance**

Effective the first full pay period after approval by the District's board of Directors, all field employees are required to wear district-provided uniforms in accordance with the procedures outlined in the Employee Handbook. Eligible field employees will be provided an annual uniform allowance of up to **\$712.40 per calendar year (\$27.40 per pay period)**. Uniform allowance is considered taxable income to the employee and will be recorded as such.

All administrative employees may voluntarily elect to receive an annual logoed uniform shirt/sweater allowance of up to \$130.00 per calendar year (\$5.00 per pay period). District-provided uniforms shall be worn in accordance with the procedures outlined in the Employee Handbook. Uniform allowance is considered taxable income to the employee and will be recorded as such.

## I. Health & Welfare Benefits

### Group Health Insurance

The District provides group medical, dental, and vision insurance for regular full-time employees and their eligible dependents. Coverage shall begin on the first day of the month following one month of continuous employment. The District shall contribute toward the monthly premiums for medical, dental, and vision plans for eligible employees and their eligible dependents, subject to a monthly cap subject to the Tier levels below. The employee is responsible for any costs above the monthly cap. The monthly cap changes shall be effective on January 1<sup>st</sup>, following approval by the District's Board of Directors.

Eligibility must be proven to enroll dependents (i.e., birth certificate, marriage license, etc.). It is mandatory to report changes in dependent status within thirty (30) days of the event (such as adding a dependent(s) due to birth or adoption of a child, adding a spouse, or deleting a dependent due to divorce or death).

Any employee who is regularly scheduled to work less than forty (40) hours per week is not eligible for a District contribution or to enroll in group health benefits.

### Health Plans

To learn more about District health plans, review the [Summary of Benefits & Coverage \(SBC\) documents](#) online or ask HR for copies. Each employee is encouraged to review these important documents before selecting their health plans.

### Medical Enrollment

Eligible employees may choose from available medical plans offered. All regular full-time employees shall be enrolled in a District provided medical insurance at a minimum employee level. Dependent coverage is optional.

### Dental Enrollment

All regular full-time employees shall be enrolled in the District provided 5304 Delta Dental insurance plan at the minimum employee level. Dependent coverage is optional.

### Vision Enrollment

All regular full-time employees and all their eligible dependents shall be enrolled in the District provided 4029 VSP vision insurance plan.

### District Contribution for Group Health Insurance:

#### ▪ **Tier A – Employees Hired before January 1, 2017**

The District shall provide a monthly contribution of \$1,850.00 to eligible Tier A employees to be used for health premiums, including medical, dental, vision, and related insurance benefits.

Tier A employees are entitled to receive cashback on any unused portion of the monthly contribution that is not used for the required enrollment in medical, dental, and vision plans. The cashback will be paid as an addition to the employee's paycheck, in accordance with the District's normal pay schedule, and will be recorded as taxable (non-PERS) income.

▪ **Tier B - Employees Hired after January 1, 2017**

Effective next calendar year, after approval by the District's board of Directors, the District shall contribute and pay 100% toward group medical, dental, and vision premiums for the employee and their eligible dependents, subject to a monthly cap. The monthly cap shall be calculated utilizing the monthly premiums for the group medical Kaiser HMO with Chiro Family Plan, 5304 Delta Dental Family Plan, and 4029 VSP Composite Plan.

Tier B employees hired after January 1, 2017, are not entitled to receive cashback on any unused portion of the monthly contribution cap that is not used by the required enrollment in medical, dental, and vision plans.

**Tier Conversion Provisions**

During open enrollment or a qualifying event (the plan administrator must receive notification of the qualifying event within 30 days of the qualifying event), Tier A employees may opt to convert to the Tier B employee provisions to obtain the benefit contributions available under the Tier B employee contribution. Tier A employees who opt into the Tier B employee provision, cannot revert to the former Tier A employee provision following the conversion.

**Contribution Proration (if applicable)**

Any benefit-eligible regular employee who earns less than forty (40) paid hours per week, shall receive the applicable contribution prorated (i.e., the number of paid hours per week will be compared to forty (40) hours per week to determine the basis of proration). Please note that a prorated contribution may subject the employee to an increased share of cost in the health premiums depending upon the employee's selected plans and Tier level.

**J. Life Insurance**

Each regular full-time employee will be provided with a life insurance policy of twice the employee's base salary at no cost, subject to a maximum coverage of \$300,000 without medical testing. If twice the employee's salary is greater than \$300,000, the insurer shall require a medical exam and/or testing. If the employee passes the medical exam and testing to the insurer's requirements, the District shall pay the additional premium.

Life insurance coverage shall be adjusted prospectively for all employees on at least an annual basis at one time to reflect changes in base salary over the prior year. The District shall have no obligation to adjust life insurance levels for individual employees more than annually time to reflect changes in their personal compensation level.

At the employees' cost, eligible employees may purchase available dependent life insurance for eligible spouse and dependents, subject to insurability.

**K. Long Term Disability**

The District provides and pays 100% of the premium for long-term disability insurance for regular full-time employees.

**L. Wellness Program**

Each fiscal year, regular full-time employees are eligible to participate in the District’s Wellness Program. The District may provide a corporate gym membership (if available) or reimburse for eligible wellness-related activities and/or products in accordance with procedures outlined in the Wellness Program Policy.

Reimbursements are subject to budget availability set by the Board each year. The per-person wellness reimbursement cap is equal to the total wellness budget divided by the number of eligible positions. The amount received is considered a benefit-in-kind and will be a taxable income for employees unless not required by local tax rules.

**M. Retirement Programs – Deferred Compensation/457**

Effective the first full pay period after approval by the District's board of Directors, eligible employees may participate in the District's deferred compensation/457 plan as outlined in the Employee Handbook. The District shall make a matching contribution equal to 50% of the eligible employee's per pay period contribution, not to exceed a \$1800.00 cap per calendar year.

Example 1: Employee Contribution: \$100.00 per pay period  
District 50% Contribution: \$ 50.00 per pay period until the cap is met.

Example 2: Employee Contribution: \$230.00 per pay period  
District 50% Contribution: \$115.00 per pay period until the cap is met.

Example 3: Employee Contribution: \$600.00 per pay period  
District 50% Contribution: \$300.00 per pay period until the cap is met.

Both the employee and employer contributions combined must not exceed IRS limits. The District shall remit the employer and employee contributions no later than 30 days of each applicable payday.

**N. Vacation Accrual**

In accordance with procedures outlined in the Employee Handbook, regular full-time employees accrue vacation leave while in paid status in accordance with the following schedule:

Years of Service	Hours Accrued Per Pay Period	
	Non-Exempt	Exempt
1 - 4	3.08	4.62
5 - 10	4.62	6.15
11 +	6.15	7.70
Max accrual = 2-year annual accrual rate		

Upon hire or promotion, eligible employees may be placed into a higher accrual tier at the discretion of the General Manager.



**O. Floating Holiday Accrual**

Regular full-time employees are entitled to receive four (4) floating holidays per calendar year. Floating holidays must be used during the calendar year they are granted. Floating holiday time does not carry-over. Any floating holiday time not used within the calendar year will be cashed out in January of the following year.

Part-time regular employees shall receive floating holiday pay on a pro-rated basis by comparing their regularly scheduled hours to a full-time (40-hour) per week schedule. For example, if a part-time regular employee is regularly scheduled thirty-two (32) hours per week, the employee would be entitled to twenty-four (24) hours of floating holiday time per calendar year.

New regular full-time and part-time employees whose date of hire is on or before June 30 shall accrue the full amount of floating holidays for that calendar year. New regular full-time and part-time employees whose date of hire is on or after July 1 shall accrue half the amount of floating holidays in their first calendar year, and the full amount of floating holidays in the following calendar year and thereafter.

**P. Off Duty Education - Tuition Reimbursement**

Regular full-time employees may be eligible for tuition reimbursement utilizing procedures outlined in the Employee Handbook.

Regular full-time employees who desire to obtain skills and/or knowledge that enables them to become more proficient in their present duties and/or prepare them for future assignments. This education may occur after regular working hours at a college, vocational trade school, or through a self-study correspondence course that leads to a certificate, license or diploma related to the District operations.

Regular full-time non-exempt employees may receive reimbursement for approved off-duty educational expenses (including tuition, books, required fees, and parking) up to a maximum of \$1200 in any one fiscal year, in accordance with grades earned and rules set forth in the employee handbook.

Regular full-time exempt employees may receive full reimbursement (subject to the reimbursement budget cap set by the board each fiscal year) for pre-approved off-duty educational expenses (including tuition, books, required fees, and parking) in accordance with grades earned and rules set forth in the employee handbook.

**Q. Credential Reimbursement**

The District shall reimburse regular full-time employees for voluntary or required professional credentials, licenses, and/or certifications which enhances the employee's usefulness to the District as a whole and to their jobs. The entire program shall be subject to rules established in the employee handbook and the General Manager's approval.

The 2023 adopted Employee Compensation Plan, Resolution 23-1058, is included in the packet for ease of reference.

**RESOLUTION NO. 23-1058**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF JOSHUA  
BASIN WATER DISTRICT APPROVING THE EMPLOYEE  
COMPENSATION PLAN FOR ALL DISTRICT EMPLOYEES**

**WHEREAS**, the Board of Directors desires to review employee compensation and benefits on an annual basis; and

**WHEREAS**, this Resolution, and the plan adopted herein, is meant to be used in conjunction with the most recently adopted Employee Handbook (the "Handbook"); and

**WHEREAS**, this resolution will supersede all previous employee compensation plan resolutions, and

**WHEREAS**, the Board of Directors desires to adopt the employee compensation and benefits as referenced in the Plan.

**NOW, THEREFORE**, the Board of Directors of the Joshua Basin Water District hereby resolves, determines, and orders as follows:

1. The above recitals are true and correct, and are incorporated herein as findings of the Board by this reference.

2. The Board hereby approves and adopts the attached Employee Compensation Plan (the "Plan") (Attachment - A), with implementation effective the first full pay period after approval by the District's Board of Directors, and the Plan shall be effective relative to any and all District employees, with the exception of those whose employment is governed by an independent contract.

3. The Board further delegates authority to the General Manager to take such actions reasonably necessary to implement the Plan and the Handbook, as referenced herein, and to provide notice of the actions taken in this Resolution.

**PASSED AND ADOPTED** this 20th day of September 2023, pursuant to the following votes:

AYES:	<u>5</u>
NOES:	<u>0</u>
ABSENT:	<u>0</u>
ABSTAIN:	<u>0</u>

By:   
Thomas Floen, President

By:   
Sarah Johnson, General Manager & Board Secretary

## ATTACHMENT - A

### JOSHUA BASIN WATER DISTRICT EMPLOYEE COMPENSATION PLAN

#### A. Cost of Living Adjustment (COLA)

Effective the first full pay period after approval by the District's board of Directors, the salary ranges for all classifications shall receive a cost-of-living adjustment for all steps matching the August 2023 Riverside-San Bernardino-Ontario, CA Consumer Price Index equal to 3.2%.

#### B. Performance Evaluation Merit Increases

Each regular employee shall be evaluated following procedures outlined in the Employee Handbook. Merit increases shall be based upon the evaluation score as follows:

- Exceeds Expectations: 2-Step Increase
- Meets Expectations: 1-Step Increase
- Not Meeting Expectations: No Increase

No employee will be entitled to salary in excess of the top step for the employee's classification.

#### C. Longevity Pay

Each regular full-time employee shall be eligible for longevity pay in the following amounts:

- After 7 years of continuous District Service: \$75.00 per month;
- After 11 years of continuous District Service: \$150.00 per month; and
- After 15 years of continuous District Service: \$250.00 per month;

Although stated as a monthly amount, the longevity pay shall be paid in each pay period in an amount equal to the monthly amounts stated above. Continuous District service preceding the approval of this resolution by the District's Board of Directors shall count toward meeting the service thresholds described above.

#### D. Overtime Compensation

Non-Exempt employees shall work overtime in accordance with the procedures outlined in the Employee Handbook. A nonexempt employee will be compensated at one and one-half times their regular rate of pay for hours worked in excess of 8 hours in a day for 5/8 employees, 10 in a day for 4/10 employees, and 40 hours in a workweek.

Nonexempt employees will be compensated at:

- two times their regular rate of pay for worked hours in excess of 12 in a day;
- two times their regular rate of pay for the first 10 worked hours on a district-observed holiday;
- 2.5 times their regular rate of pay for worked hours in excess of 10 on a district-observed holiday.

Hours actually worked, plus all paid time off, including floating holidays, and district holidays, will be included in the overtime calculation.

**E. Standby (on-call) Pay**

Field employees shall work standby in accordance with the procedures outlined in the Employee Handbook.

▪ **Regular Standby Pay**

In addition to the employee’s regular workweek hours, employees who complete standby will be paid the following:

- Monday – Thursday: One (1) hour of straight-time pay each day;
- Friday, Saturday, & Sunday: Three (3) hours of straight-time pay each day.

▪ **Holiday Standby**

In addition to the employee’s regular holiday pay and regular standby pay, employees who complete standby starting or ending on a District observed holiday will be paid the following:

- Ten (10) holiday standby hours of 1.5 times the regular rate of pay.
- If the standby employee is called in for work on a District observed holiday, the holiday standby hours will be reduced by the worked hours. The employee will instead be compensated at two (2) times their regular rate of pay for the first ten (10) worked hours and two and a half (2.5) times their regular rate of pay for worked hours in excess of ten (10) hours.

**Holiday Standby Example**

Holiday (no work)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	10	10
no work	0	0
<b>Total Hours Paid</b>	<b>21</b>	<b>23</b>

Holiday (worked)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	7	7
Worked 3 hrs. (2x pay)	3	3
<b>Total Hours Paid</b>	<b>21</b>	<b>23</b>

## **F. Call Back Pay**

Call back work shall be conducted in accordance with the procedures outlined in the Employee Handbook. Call back occurs when a non-exempt employee is called back to perform work (either physically reporting to a work site or performing work remotely).

Non-exempt employees shall receive call back pay if they are called back after they worked the full day preceding the call back; or they were called back after taking a full or partial day of paid leave preceding the call back; or any combination thereof.

Call back pay is in addition to standby pay.

- **Call Back (electronic response)**

If the call back involves only a telephone call, e-mail, or other electronic response (e.g., telemetry operator response to alarm), the employee shall be paid at 1.5 times the regular rate of pay for their actual time responding to the telephone call, e-mail or other electronic response.

- **Call Back (2-hour minimum call-back period)**

If the call back requires a response in excess of a telephone call, e-mail, or other electronic response, the employee shall be paid at 1.5 times the regular rate of pay for the actual time worked, with a minimum of two hours pay.

If more than one call back is received during the 2-hour minimum call back period and the additional call(s) can be completed within the same 2-hour minimum call back period, an employee will only be compensated for one minimum call back period. The District retains the right to require the employee to remain at work and perform other duties if the work they are called back to perform is completed in less than the 2-hour minimum call-back period.

## **G. Safety Boot Allowance for Eligible Employees**

Regular field employees and any other positions specified by the General Manager shall wear safety boots following the procedures outlined in the Employee Handbook. Eligible regular employees will be provided an annual boot allowance of \$350.00 per calendar year.

## **H. Uniform Allowance**

All field employees are required to wear district-provided uniforms in accordance with the procedures outlined in the Employee Handbook. Eligible field employees will be provided an annual uniform allowance of up to \$650.00 per calendar year (\$25.00 per pay period). Uniform allowance is considered taxable income to the employee and will be recorded as such.

All administrative employees may voluntarily elect to receive an annual logoed uniform shirt/sweater allowance of up to \$130.00 per calendar year (\$5.00 per pay period). District-provided uniforms shall be worn in accordance with the procedures outlined in the Employee Handbook. Uniform allowance is considered taxable income to the employee and will be recorded as such.

## I. Health & Welfare Benefits

### Group Health Insurance

The District provides group medical, dental, and vision insurance for regular full-time employees and their eligible dependents. Coverage shall begin on the first day of the month following one month of continuous employment. The District shall contribute toward the monthly premiums for medical, dental, and vision plans for eligible employees and their eligible dependents, subject to a monthly cap subject to the Tier levels below. The employee is responsible for any costs above the monthly cap. The monthly cap changes shall be effective on January 1<sup>st</sup> following approval by the District's Board of Directors.

Eligibility must be proven to enroll dependents (i.e., birth certificate, marriage license, etc.). It is mandatory to report changes in dependent status within thirty (30) days of the event (such as adding a dependent(s) due to birth or adoption of a child, adding a spouse, or deleting a dependent due to divorce or death).

Any employee who is regularly scheduled to work less than forty (40) hours per week is not eligible for a District contribution or to enroll in group health benefits.

### Health Plans

To learn more about District health plans, review the [Summary of Benefits & Coverage \(SBC\) documents](#) online or ask HR for copies. Each employee is encouraged to review these important documents before selecting their health plans.

### Medical Enrollment

Eligible employees may choose from available medical plans offered. All regular full-time employees shall be enrolled in a District provided medical insurance at a minimum employee level. Dependent coverage is optional.

### Dental Enrollment

All regular full-time employees shall be enrolled in the District provided dental insurance at the minimum employee level. Dependent coverage is optional.

### Vision Enrollment

All regular full-time employees and all their eligible dependents shall be enrolled in the District provided vision insurance plan.

### District Contribution for Group Health Insurance:

- **Tier A – Employees Hired before January 1, 2017**

The District shall provide a monthly contribution of \$1,850.00 to eligible Tier A employees to be used for health premiums, including medical, dental, vision, and related insurance benefits.

Tier A employees are entitled to receive cashback on any unused portion of the monthly contribution that is not used for the required enrollment in medical, dental, and vision plans. The cashback will be paid as an addition to the employee's paycheck, in accordance with the District's normal pay schedule, and will be recorded as taxable (non-PERS) income.

- **Tier B - Employees Hired after January 1, 2017**

The District shall contribute and pay 100% toward group medical, dental, and vision premiums for the employee and their eligible dependents, subject to a monthly cap. The monthly cap shall be calculated utilizing the monthly premiums for the group medical Kaiser HMO with Chiro Family Plan, 3307 Delta Dental Family Plan, and 4029 VSP Composite Plan.

Tier B employees hired after January 1, 2017, are not entitled to receive cashback on any unused portion of the monthly contribution cap that is not used by the required enrollment in medical, dental, and vision plans.

#### **Tier Conversion Provisions**

During open enrollment or a qualifying event (the plan administrator must receive notification of the qualifying event within 30 days of the qualifying event), Tier A employees may opt to convert to the Tier B employee provisions to obtain the benefit contributions available under the Tier B employee contribution. Tier A employees who opt into the Tier B employee provision, cannot revert to the former Tier A employee provision following the conversion.

#### **Contribution Proration (if applicable)**

Any benefit-eligible regular employee who earns less than forty (40) paid hours per week, shall receive the applicable contribution prorated (i.e., the number of paid hours per week will be compared to forty (40) hours per week to determine the basis of proration). Please note, a prorated contribution may subject the employee to an increased share of cost in the health premiums depending upon the employee's selected plans and Tier level.

#### **J. Life Insurance**

A life insurance policy of twice the employee's base salary will be provided to each regular full-time employee at no cost, subject to a maximum coverage of \$150,000 without medical testing. The insurer shall require a medical exam and/or testing if the twice the employee's salary is greater than \$150,000. If the employee passes the medical exam and testing to the insurer's requirements, the District shall pay the additional premium.

Life insurance coverage shall be adjusted prospectively for all employees on at least an annual basis at one time to reflect changes in base salary over the prior year. The District shall have no obligation to adjust life insurance levels for individual employees more than annually time to reflect changes in their personal compensation level.

At the employees' cost, eligible employees may purchase available dependent life insurance for eligible spouse and dependents, subject to insurability.

#### **K. Long Term Disability**

The District provides and pays 100% of the premium for long-term disability insurance for regular full-time employees.



**L. Wellness Program**

Each fiscal year, regular full-time employees are eligible to participate in the District’s Wellness Program. The District may provide a corporate gym membership (if available) or reimburse for eligible wellness-related activities and/or products in accordance with procedures outlined in the Wellness Program Policy.

Reimbursements are subject to budget availability set by the Board each year. The per-person wellness reimbursement cap is equal to the total wellness budget divided by the number of eligible positions. The amount received is considered a benefit-in-kind and will be a taxable income for employees unless not required by local tax rules.

**M. Retirement Programs – Deferred Compensation/457**

Eligible employees may participate in the District’s deferred compensation/457 plan as outlined in the Employee Handbook. The District shall make a matching contribution equal to 50% of the eligible employee’s per pay period contribution, not to exceed a \$1600.00 cap per calendar year.

Example 1: Employee Contribution: \$100.00 per pay period  
District 50% Contribution: \$ 50.00 per pay period

Example 2: Employee Contribution: \$230.00 per pay period  
District 50% Contribution: \$115.00 per pay period until the annual cap is met

Example 3: Employee Contribution: \$600.00 per pay period  
District 50% Contribution: \$300.00 per pay period until the \$1600 annual cap is met

Both the employee and employer contributions combined must not exceed IRS limits. The District shall remit the employer and employee contributions no later than 30 days of each applicable payday.

**N. Vacation Accrual**

In accordance with procedures outlined in the Employee Handbook, regular full-time employees accrue vacation leave while in paid status in accordance with the following schedule:

Years of Service	Hours Accrued Per Pay Period	
	Non-Exempt	Exempt
1 - 4	3.08	4.62
5 - 10	4.62	6.15
11 +	6.15	7.70
Max accrual = 2-year annual accrual rate		

Upon hire or promotion, eligible employees may be placed into a higher accrual tier at the discretion of the General Manager.

**O. Floating Holiday Accrual**

Regular full-time employees are entitled to receive four (4) floating holidays per calendar year. Floating holidays must be used during the calendar year they are granted. Floating holiday time does not carry-over. Any floating holiday time not used within the calendar year will be cashed out in January of the following year.

Part-time regular employees shall receive floating holiday pay on a pro-rated basis by comparing their regularly-scheduled hours to a full-time (40-hour) per week schedule. For example, if a part-time regular employee is regularly scheduled thirty-two (32) hours per week, the employee would be entitled to twenty-four (24) hours of floating holiday time per calendar year.

New regular full-time and part-time employees whose date of hire is on or before June 30 shall accrue the full amount of floating holidays for that calendar year. New regular full-time and part-time employees whose date of hire is on or after July 1 shall accrue half the amount of floating holidays in their first calendar year, and the full amount of floating holidays in the following calendar year and thereafter.

**P. Off Duty Education - Tuition Reimbursement**

Regular full-time employees may be eligible for tuition reimbursement utilizing procedures outlined in the Employee Handbook.

Regular full-time employees who desire to obtain skills and/or knowledge that enables them to become more proficient in their present duties and/or prepare them for future assignments. This education may occur after regular working hours at a college, vocational trade school, or through a self-study correspondence course that leads to a certificate, license or diploma related to the District operations.

Regular full-time non-exempt employees may receive reimbursement for approved off-duty educational expenses (including tuition, books, required fees, and parking) up to a maximum of \$1200 in any one fiscal year, in accordance with grades earned and rules set forth in the employee handbook.

Regular full-time exempt employees may receive full reimbursement (subject to the reimbursement budget cap set by the board each fiscal year) for pre-approved off-duty educational expenses (including tuition, books, required fees, and parking) in accordance with grades earned and rules set forth in the employee handbook.

**Q. Credential Reimbursement**

The District shall reimburse regular full-time employees for voluntary or required professional credentials, licenses, and/or certifications which enhances the employee's usefulness to the District as a whole and to their jobs. The entire program shall be subject to rules established in the employee handbook and the General Manager's approval.



## Board of Directors Meeting Staff Report

MEETING DATE: **JUNE 5, 2024**  
PRESENTED BY: **GENERAL MANAGER JOHNSON, DIRECTOR OF FINANCE ROMAN, DIRECTOR OF OPERATIONS NAZARIO, AND DIRECTOR OF ADMIN SHOOK**  
TOPIC: **REVISED 23/24 BUDGET AND PROPOSED 24/25 BUDGET**  
RECOMMENDATION: **REVIEW AND APPROVE**

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### **ANALYSIS:**

Following three comprehensive Board workshops/meetings to review the Budget (May 1, May 8, and May 15), staff is pleased to present a solid Operating and Capital budget that balances the use of significant net revenues and existing healthy reserves to fund sixteen Capital projects and numerous Operating projects. The recommendation to use reserves to fund the important work included in the District's budget is part of an intensive annual prioritization process that is guided by the Capital Improvement Plan, Strategic Plan, and Staff expertise. In addition, Staff reduced the original proposed budget expenses by more than \$1.2 million before the initial presentation.

### **CHANGES MADE SINCE MAY 15<sup>TH</sup> REVIEW**

- Added \$50,000 to Legal Services – For Chromium VI Opposition.
- Accounting/Audit Services increased by \$10k for potential Single Audit (required if \$1 million in grants received).
- Reduced Strategic Planning Costs from \$50k to \$10k, split over both fiscal years.
- The original Admin Building Exterior refresh has been moved from the Capital budget to the more appropriate Building Repair/Maint – Office line in the Operating budget. It appears to be mostly expenses such as paint and other maintenance tasks, although a few minor items, such as windbreaks around the entrance doors, may still be capital components. FY 23/24 Revised \$25k, FY 24/25 \$22k.
- A Storm Water Exhibit capital project #A22219 has been added. FY 24/24 \$28,000 to be offset by a potential \$18,000 grant. If the District receives the grant, staff will bring the board recommendations before proceeding with the project.

### **23/24 REVENUES - REVISED:**

The major change to revenues is a reduction of \$202,278 or 5% to Metered Water Sales to reflect reduced consumption. Total revenues are projected at \$10,758,051.

### **23/24 OPERATING EXPENSES - REVISED:**

Operating expenses were reduced by \$54,405 and are projected at \$8,504,449. The \$36,000 budget held for Standby refunds was released due to the program's conclusion. Increased Bad Debt due to the State Moratorium on Shutoffs is anticipated.

### **23/24 CAPITAL COSTS - REVISED:**

Capital project budgets were reduced by \$1,200,985 due to advancing budgets forward to 24/25, transferring the Belmont early inventory purchase budget to the upcoming project phase, and removing AMI due to unfavorable propagation study outcomes/other concerns. The total revised capital budget is \$1,729,015.

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### **24/25 REVENUES:**

Total Operating revenues are projected at \$10,816,700 for 24/25. This includes a reduction of \$291,720 or 6% to Metered Water Sales over the Rate Study projection to reflect a reduced consumption trend.

### **24/25 OPERATING EXPENSES:**

Operating expenses are projected at \$9,184,534. Additional comments about operating expenses follow:

#### Non-salary/non-benefit accounts

- Overall expense budget increased by 7.3%, reflecting increased pass-through costs from vendors, especially for power, fuel, insurance, generator repair, and other routine costs.
- Increase of \$91,225 to recharge water to obtain 1,300 AF of recharge water, including 500 AF currently banked. \$776,525 included.
- A \$40,000 rehab of the Recharge ponds is included.
- Tank and Reservoir maintenance doubles from \$30k to \$60k to compensate for overdue maintenance.
- \$10,000 bulk purchase (inventory) of oil for vehicle maintenance is included.
- Administrative building maintenance of \$22k included (+ \$25k in FY 24/25).
- Numerous reports and studies are included, totaling \$314,000. Several are State-mandated reports. A codification of records project is included.
- Several Finance projects such as the implementation of Asset Panda asset tracking (\$3,500), Incode purchasing module (\$6,226), and a Cost Allocation Plan (\$16,500) are included.
- Continued prepayment of CalPERS Additional Discretionary Payment for the fourth year (an extra \$46k), on track to save over \$142k in interest in paying down our *current* Unfunded Accrued Liability (UAL) over an accelerated 15-year time-frame.

#### Salary Changes and Benefit highlights

- An additional CIRP laborer position is funded 24/25 to reflect the safety need for a 6-person crew.
- Moved Pipelayer position from Range 15 to 16.
- Otherwise, salaries remain stable with only a separately considered COLA added:
  - The included Purchasing position, which was originally recommended by the 2018 Organizational study, is still funded (23/24 and 24/25) but 28

has not yet been filled.

- An additional Accounting Technician position remains budgeted (both in 23/24 and 24/25) but not yet filled. Auditor cited need for additional Finance staff several years ago; 2018 additional of CIRP crew workload of additional project, asset, inventory, and payroll tasks; and audit-cited need for improved capital asset management.
- The Compliance Coordinator position was funded in 23/24 and 24/25 and was filled in April 2024. Position will handle regulatory compliance, development, and grant coordination.
- Programs have been brought in-house, such as CIRP, utility locating, light mechanical, saving money but devoting time from existing employees to those tasks.
- Salary and Benefit costs (insurance, CalPERS, etc.) have increased by inflation.

### **24/25 CAPITAL COSTS:**

Major capital projects for 24/25 include meter replacements, continued work on the D1-1 Booster station and E2-1 reservoir, a building to house inventory and equipment, a new Skip loader, several emergency pumps, and the A1 road rehab. For CIRP, the design and installation of the pipeline for Belmont Phase 2 is included, design work for Belmont Phase 3, along with pre-ordering of inventory for 25/26 work. The newly mandated Chromium 6 project has a \$200,000 start up budget included. The total capital budget is projected at \$3,259,300 for 24/25.

**STRATEGIC PLAN ITEM:** 2.2 Develop an annual budget for Board approval.

### **FISCAL IMPACT:**

#### **BOTTOM LINE FOR 23/24**

Before funding \$2.76 million in reserves, the District anticipates \$2,253,601 in Net Revenues (a surplus). After Capital costs, the District anticipates Net Revenues (a surplus) of \$524,586.

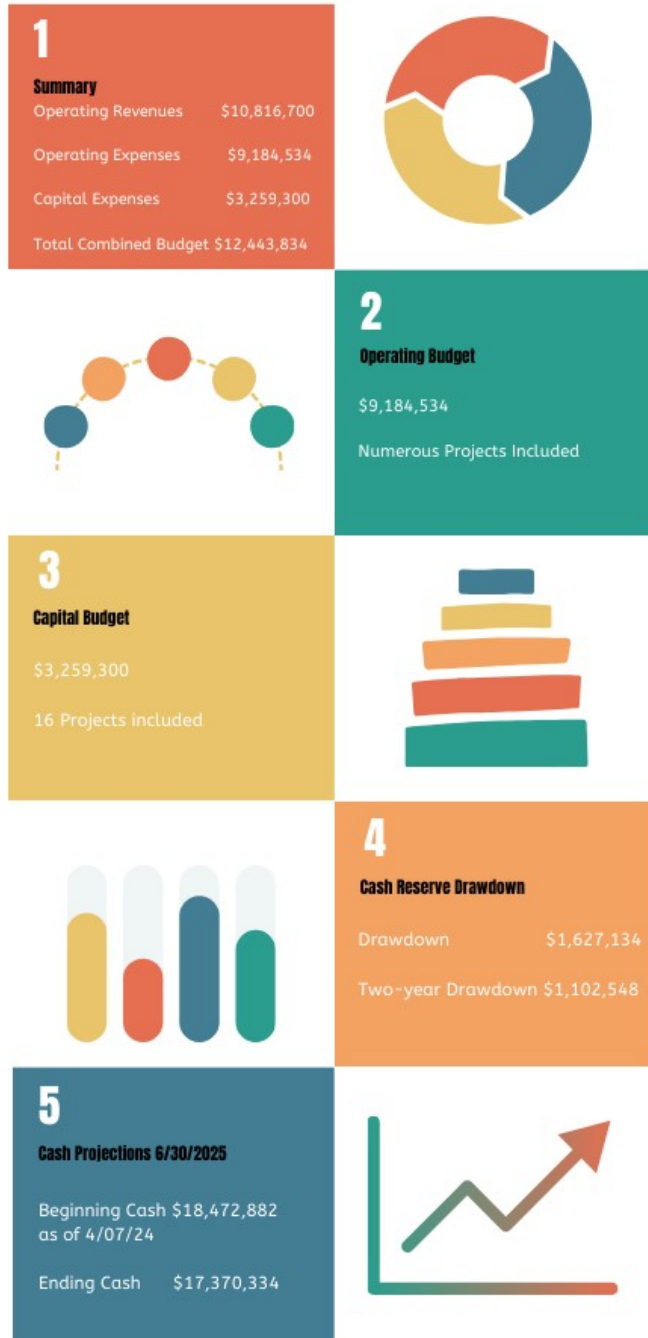
#### **BOTTOM LINE FOR 24/25**

Before funding the \$2.783 in reserves designated in the rate study, the District anticipates \$1,632,166 in Net Revenues (a surplus). After Capital costs, the District anticipates a reserve drawdown of \$1,627,134.

#### **RESERVE FUND IMPACTS**

With the funding provided to and used from the reserve funds in 23/24 and 24/25, the District's reserves are projected to decrease by \$1,102,548 to \$17,370,334 by 6/30/25. Operating and Cash Flow reserves are projected to significantly cover six months of Operating expenses, as the Reserve Policy requires, with a \$295k increase to these reserves anticipated from the unrestriction of capacity funding in early 24/25.

# JBWD 2024/25 BUDGET OVERVIEW



## BUDGET SUMMARY

23/24 ORIGINAL, REVISED & 24/25 PROPOSED  
Prepared by A. Roman 05/24/24

### OVERVIEW

The 2023 rate study assumes a 4% Operating increase for 24/25; Proposed increase is 7.3%.

California Construction Cost Index was at 9.4% as of December 2023; Capital budget includes a 11.2% increase.

Pre-ordering of 25/26 inventory in the amount of \$650k is included in Capital budget.

Reserves at 6/30/25 are projected to substantially cover six months of Operating expenses, as required by Reserve Policy, and a \$295k capacity unrestriction is forthcoming.

	ORIGINAL 23/24	REVISED 23/24	PROPOSED 25/25	ORIG 23/24 VS. PROP 24/25 INCR(DECR) \$	ORIG 23/24 VS. PROP 24/25 INCR(DECR) %
<b>OPERATING BUDGET</b>					
REVENUES	10,334,513	10,758,051	10,816,700	482,188	4.7%
LESS: EXPENSES	8,558,855	8,504,449	9,184,534	625,679	7.3%
<b>NET REVENUES</b>	<b>1,775,658</b>	<b>2,253,601</b>	<b>1,632,166</b>	(143,491)	

FROM THIS NET REVENUE, THE RATE STUDY DESIGNATES TO RESERVES > 2,760,000 2,783,000 <REQUIRES MEETING ALL BUDGET TARGETS.

### CAPITAL BUDGET

EXPENSES	2,930,000	1,729,015	3,259,300	329,300	11.2%
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### COMBINED BUDGET

OPERATING REVENUES	10,334,513	10,758,051	10,816,700	482,188	4.7%
LESS: COMBINED EXPENSES	11,488,855	10,233,465	12,443,834	954,979	8.3%
<b>TOTAL NET REVENUES (DRAWDOWN)</b>	<b>(1,154,342)</b>	<b>524,586</b>	<b>(1,627,134)</b>		

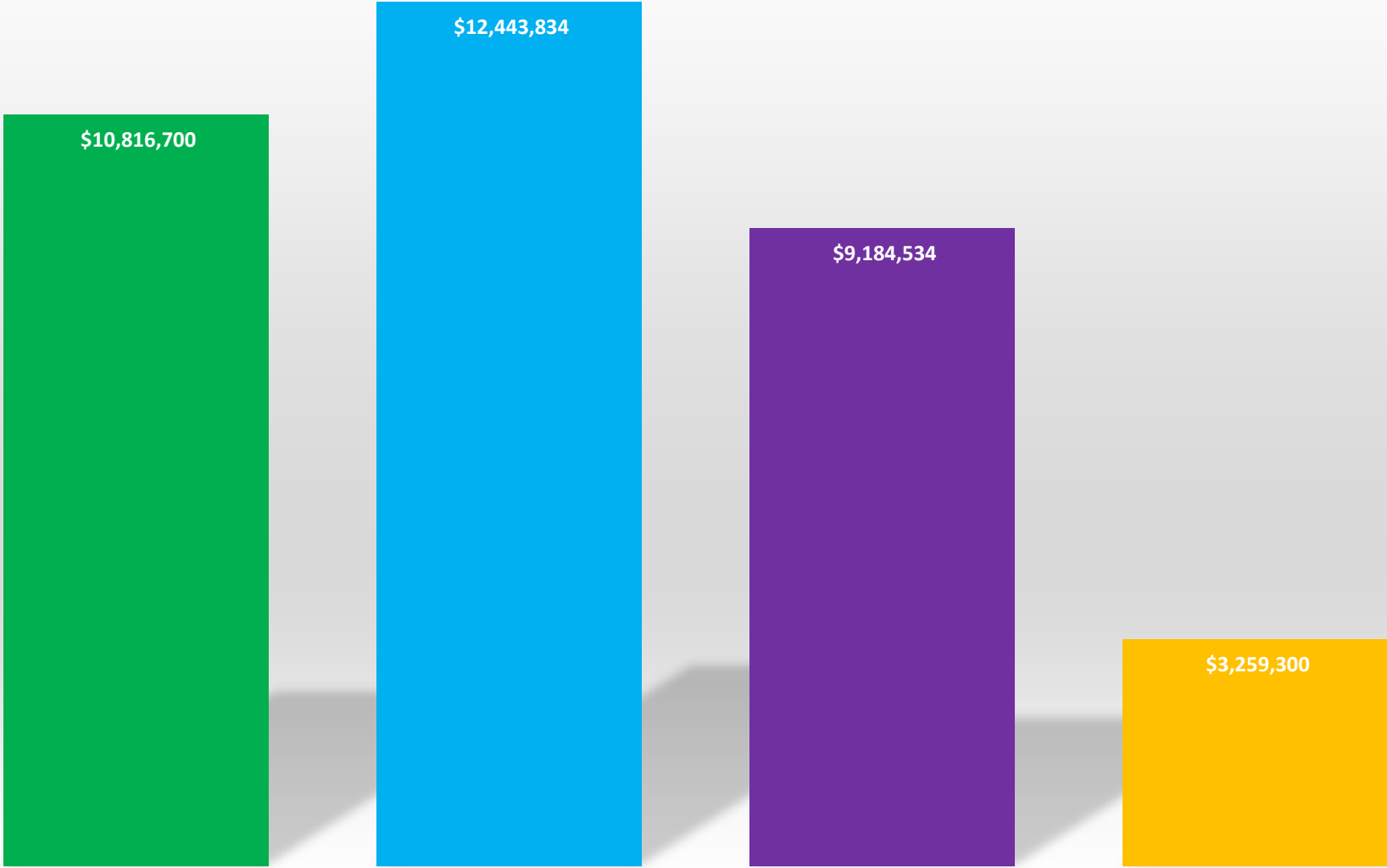
TWO-YEAR (DRAWDOWN) > (1,102,548)

### RESERVE USE & BALANCE PROJECTIONS

	BEGINNING RESERVES AT 04/07/24	FUNDING PER RATE STUDY 23/24	(USE)/NET REV 23/24	FUNDING PER RATE STUDY 24/25	(USE)/NET REV 24/25	PROJECTED ENDING RESERVES AT 6/30/25	TARGET BALANCE per RESERVE POLICY
BUILDING REPL.	96,441	-	-	-	-	96,441	200,000
STUDIES & REPORTS REPL. -Expense	310,803	200,000	(52,000)	208,000	(280,000)	386,803	100,000
EQUIPMENT & TECHNOLOGY REPL.	270,559	375,000	(397,000)	390,000	(36,300)	602,259	500,000
METER REPL.	1,232,993	185,000	(250,000)	185,000	(350,000)	1,002,993	N/A
CAPITAL RESERVE	3,175,257	2,000,000	(1,030,015)	2,000,000	(2,593,000)	3,552,242	N/A
EMERGENCY CAPITAL	2,395,166					2,395,166	2,000,000.00
CASH FLOW	3,966,838	(2,760,000)	2,253,601	(2,783,000)	1,632,166	2,309,605	2,296,133
DECR CASH FLOW / INCR OPERATING					(156,419)	(156,419)	-
OPERATING	2,139,714				156,419	2,296,133	2,296,133
RESTRICTED (Capacity funds, CMM)	4,885,111					4,885,111	Varies
<b>TOTAL</b>	<b>18,472,882</b>	<b>-</b>	<b>524,586</b>	<b>-</b>	<b>(1,627,134)</b>	<b>17,370,334</b>	

PROJECTED COMBINED TOTAL (DRAWDOWN) FOR 23/24 and 24/25 524,586 PLUS (1,627,134) (1,102,548)

# 2024/2025 BUDGET



OPERATING REVENUE

TOTAL BUDGET

OPERATING EXPENSES

CAPITAL EXPENSES



## PROJECTED RESERVE BALANCE CHANGE FROM 04/2024 TO 06/2025





Account Number	Account Name	2023-2024 23-24	2023-2024 23-24 REV PROJ	2024-2025 24-25 PROP PROJ
<b>Revenue</b>				
<b>Program: 39 - ** OPERATING REVENUES **</b>				
01-39-41010-FI	METERED WATER SALES	4,455,000.00	4,252,722.00	4,570,280.00
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,137.50	-11,137.50	-12,000.00
01-39-41015-FI	BASIC FEES	2,731,000.00	2,763,000.00	2,882,000.00
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000.00	399,000.00	419,000.00
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	34,000.00	42,311.00	38,000.00
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000.00	228,010.00	170,000.00
	<b>Total Program: 39 - ** OPERATING REVENUES **:</b>	<b>7,777,862.50</b>	<b>7,673,905.50</b>	<b>8,067,280.00</b>
<b>Program: 40 - ** NON-OPERATING REVENUES **</b>				
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	208,000.00	208,000.00	213,000.00
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	46,800.00	46,800.00	47,925.00
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000.00	1,200,000.00	1,200,000.00
01-40-43000-FI	PROPERTY TAX REVENUE	685,000.00	938,000.00	850,000.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,850.00	202,850.00	203,495.00
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	0.00	18,000.00	18,000.00
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	150,000.00	25,000.00
01-40-47002-FI	INTEREST REVENUE	194,000.00	320,495.00	192,000.00
	<b>Total Program: 40 - ** NON-OPERATING REVENUES **:</b>	<b>2,556,650.00</b>	<b>3,084,145.00</b>	<b>2,749,420.00</b>
	<b>Total Revenue:</b>	<b>10,334,512.50</b>	<b>10,758,050.50</b>	<b>10,816,700.00</b>
<b>Expense</b>				
<b>Program: 01 - ** PRODUCTION **</b>				
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	447,940.00	447,940.00	440,032.00
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	32,000.00
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	10,000.00
01-01-5-01-03102-RL	WATER RECHARGE PURCHASE	685,300.00	685,300.00	776,525.00
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	0.00	0.00	40,000.00
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	15,000.00	15,000.00	5,000.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	50,000.00	50,000.00	50,000.00
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	60,000.00
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINTENANCE	25,000.00	25,000.00	35,000.00
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	20,000.00
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	340,000.00	600,000.00	600,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	10,000.00
01-01-5-01-07002-GM	RIGHT OF WAY (ACCESS)	25,000.00	25,000.00	25,000.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	323,426.35	321,377.48	327,075.56
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	158,227.10	150,635.60	144,124.00
	<b>Total Program: 01 - ** PRODUCTION **:</b>	<b>2,154,893.45</b>	<b>2,405,253.08</b>	<b>2,574,756.56</b>
<b>Program: 02 - ** DISTRIBUTION **</b>				
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	561,614.00	561,614.00	558,830.00
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.00	12,833.00	10,000.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	30,000.00	30,000.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	120,000.00	80,000.00	80,000.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CIRP)	14,000.00	14,000.00	14,000.00
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	12,000.00	12,000.00
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	405,808.54	403,237.78	415,034.13
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	198,440.42	188,919.55	182,995.40
	<b>Total Program: 02 - ** DISTRIBUTION **:</b>	<b>1,371,695.96</b>	<b>1,302,604.33</b>	<b>1,302,859.53</b>
<b>Program: 03 - ** CUSTOMER SERVICE **</b>				
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	63,288.00	63,288.00	63,886.00

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Account Number	Account Name	2023-2024 23-24	2023-2024 23-24 REV PROJ	2024-2025 24-25 PROP PROJ
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	305,660.00	305,660.00	317,489.00
01-03-5-03-02210-D/P	SMALL TOOLS - FIELD TECH	0.00	0.00	5,000.00
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	30,000.00	30,000.00	30,000.00
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000.00	6,000.00	7,500.00
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	3,000.00	1,000.00	1,000.00
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,650.00
01-03-5-03-07010-DOF	BAD DEBT	60,000.00	115,000.00	50,000.00
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill print,Courier)	34,150.00	34,150.00	28,000.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	266,470.77	264,782.70	283,422.05
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	22,377.21	21,303.58	20,934.80
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	98,084.30	95,897.52	92,461.85
<b>Total Program: 03 - ** CUSTOMER SERVICE **:</b>		<b>894,680.28</b>	<b>943,731.80</b>	<b>906,343.70</b>
<b>Program: 04 - ** ADMINISTRATION **</b>				
01-04-5-04-01108-FI	ADMINISTRATION SALARY	477,622.00	477,622.00	514,270.00
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	41,020.09
01-04-5-04-01210-GM	DIRECTOR TRAINING/TRAVEL	20,000.00	20,000.00	20,000.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	12,000.00	12,000.00	10,000.00
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	9,500.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	75,000.00
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTW...	60,000.00	50,000.00	50,000.00
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	21,000.00	18,000.00	18,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	50,000.00	100,000.00
01-04-5-04-07050-GM	GRANT WRITING - NON-PROJECT	0.00	0.00	50,000.00
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIES)	18,000.00	12,000.00	12,000.00
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	22,000.00	22,000.00	15,000.00
01-04-5-04-07401-GMH	PROPERTY, AUTO, GL INSURANCE & RISK MGMT	141,100.00	141,100.00	169,320.00
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	344,988.11	342,802.64	382,022.53
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	153,249.09	149,832.42	149,795.10
01-04-5-05-02305-DWR	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	5,000.00
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	10,000.00	30,000.00
<b>Total Program: 04 - ** ADMINISTRATION **:</b>		<b>1,472,212.60</b>	<b>1,422,610.46</b>	<b>1,650,927.72</b>
<b>Program: 06 - ** FINANCE **</b>				
01-06-5-06-01101-FI	FINANCE SALARY	406,027.00	406,027.00	405,593.00
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	73,050.00	60,500.00	70,460.00
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank fees)	35,180.00	31,000.00	32,000.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	293,117.85	291,260.98	301,448.13
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	130,263.76	127,359.55	118,118.00
<b>Total Program: 06 - ** FINANCE **:</b>		<b>937,638.61</b>	<b>916,147.53</b>	<b>927,619.13</b>
<b>Program: 07 - ** HUMAN RESOURCES **</b>				
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680.00	78,680.00	79,405.00
01-07-5-07-01105-GMH	AWARDS SALARY	2,500.00	5,000.00	10,000.00
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	30,000.00	36,000.00	32,000.00
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	10,000.00	10,000.00	7,500.00
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	8,500.00	5,000.00	5,000.00
01-07-5-07-01910-GMH	LABOR LEGAL FEES	30,000.00	17,500.00	20,000.00
01-07-5-07-01915-GMH	PERSONNEL - OTHER	2,000.00	3,000.00	3,500.00
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500.00	0.00	0.00
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,752.17	56,392.65	59,073.41
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	25,222.85	24,660.51	23,125.05
<b>Total Program: 07 - ** HUMAN RESOURCES **:</b>		<b>246,155.02</b>	<b>236,233.16</b>	<b>239,603.46</b>
<b>Program: 09 - ** BONDS, LOANS &amp; STANDBY **</b>				
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	116,000.00	122,000.00
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	176,801.71	176,801.71	183,608.57
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850.00	86,850.00	81,495.00
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXP...	91,089.19	91,089.19	84,282.33
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	4,725.00	6,000.00	6,000.00

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01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600.00	12,600.00	13,000.00
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	59,516.00	22,572.75	23,838.57
<b>Total Program: 09 - ** BONDS, LOANS &amp; STANDBY **:</b>		<b>547,581.90</b>	<b>511,913.65</b>	<b>514,224.47</b>
<b>Program: 10 - ** REPORTS, STUDIES, &amp; PLANS **</b>				
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	10,000.00	0.00	0.00
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (E...	250,000.00	0.00	250,000.00
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER SUPPLY ASSESS ..	12,000.00	12,000.00	12,500.00
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	50,000.00	5,000.00	5,000.00
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION PLAN	38,000.00	42,500.00	0.00
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPORT - CY 2022	10,000.00	10,000.00	0.00
01-10-5-10-24200-GM	#E24200: CODIFICATION OF RECORDS	0.00	8,000.00	5,000.00
01-10-5-10-24201-GM	#E24201: URBAN WATER USE OBJ (ANN'L WATER...	0.00	0.00	12,500.00
01-10-5-10-24202-DOF	#E24202: COST ALLOCATION PLAN	0.00	0.00	16,500.00
01-10-5-10-24203-GM	#E24203: ANN'L WATER LOSS AUDIT	0.00	0.00	12,500.00
<b>Total Program: 10 - ** REPORTS, STUDIES, &amp; PLANS **:</b>		<b>370,000.00</b>	<b>77,500.00</b>	<b>314,000.00</b>
<b>Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)</b>				
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346.00	69,346.00	85,477.00
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	12,833.00
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793.00	475,793.00	558,469.00
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TRACTORS & TR...	27,000.00	27,000.00	27,000.00
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	343,564.21	341,387.77	403,740.70
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	168,075.27	160,011.27	177,945.80
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	-404,424.05	-312,925.04	-418,851.75
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	-292,990.53	-292,990.53	-305,414.72
<b>Total Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP):</b>		<b>399,196.90</b>	<b>480,455.47</b>	<b>541,199.03</b>
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>				
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	68,000.00
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	120,000.00	120,000.00	120,000.00
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	25,000.00
<b>Total Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **:</b>		<b>208,000.00</b>	<b>208,000.00</b>	<b>213,000.00</b>
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **</b>				
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654.00	348,654.00	374,323.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193.00	793,193.00	839,181.00
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE EXPENSE	38,278.00	38,278.00	28,129.00
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	110,701.00	110,701.00	118,122.00
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168.00	359,168.00	409,844.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824.00	91,824.00	106,376.01
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,600.00	0.00	1,996.50
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	34,600.00	30,000.00	30,000.00
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,686.00	5,000.00	7,500.00
01-51-5-51-01305-FI	PAYROLL TAXES	244,424.00	244,424.00	256,345.00
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,034,128.00	-2,021,242.00	-2,171,816.51
<b>Total Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 52 - ** FIELD ALLOCATED TO DEPTS **</b>				
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	17,120.00	17,120.00	17,000.00
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	30,000.00	30,000.00
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	10,000.00	10,000.00
01-52-5-52-02210-D/P	SMALL TOOLS - MECHANIC	0.00	0.00	7,500.00
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	29,000.00
01-52-5-52-04015-CRP	OPS: SOFTWARE	122,500.00	110,000.00	110,000.00
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	37,500.00	48,750.00	60,000.00
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	10,000.00	10,000.00	22,500.00
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000.00	95,000.00	120,000.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000.00	35,000.00	45,000.00
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	30,000.00
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	106,000.00	106,000.00	45,000.00

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01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-547,120.00	-520,870.00	-526,000.00
<b>Total Program: 52 - ** FIELD ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS **</b>				
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000.00	15,000.00	5,000.00
01-53-5-53-02105-DOA	OFFICE SUPPLIES	38,820.00	30,000.00	30,000.00
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAINT	35,000.00	35,000.00	22,500.00
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	33,500.00
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	40,000.00	60,000.00	57,000.00
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVICES)	60,000.00	48,750.00	60,000.00
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000.00	110,000.00	110,000.00
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	3,500.00	2,500.00	2,500.00
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	63,000.00	63,000.00
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-406,820.00	-397,750.00	-383,500.00
<b>Total Program: 53 - ** OFFICE ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 60 - ** CAPITAL O/H CLEARING **</b>				
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (5380/90)	-7,200.00	0.00	0.00
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (5380/90)	-15,000.00	0.00	0.00
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-21,000.00	0.00	0.00
<b>Total Program: 60 - ** CAPITAL O/H CLEARING **:</b>		<b>-43,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>8,558,854.72</b>	<b>8,504,449.48</b>	<b>9,184,533.60</b>
<b>Report Total:</b>		<b>1,775,657.78</b>	<b>2,253,601.02</b>	<b>1,632,166.40</b>



Account Number	Account Name	2023-2024 23-24	2023-2024 23-24 REV PROJ	2024-2025 24-25 PROP PROJ
<b>Program: 70 - ** CAPITAL - OPERATIONS **</b>				
01-70-7-70-20014-JC	CP #A20014: METER REPLACEMENT PROGRAM 2...	250,000.00	250,000.00	350,000.00
01-70-7-70-22202-RL	CP #A22202: D1-1 BOOSTER STN UPGRADE	240,000.00	240,000.00	96,000.00
01-70-7-70-22203-RL	CP #A22203: E2-1 RESERVOIR UPGRADE	110,000.00	70,000.00	360,000.00
01-70-7-70-22217-FLD	CP #A22217: INVENTORY/EQUIP BUILDING	140,000.00	15,000.00	320,000.00
01-70-7-70-23201-CRP	CP #A23201: VACUUM/EXCAVATOR	95,000.00	72,390.51	0.00
01-70-7-70-23202-CRP	CP #A23202: CONCRETE MIXER	8,000.00	7,578.18	0.00
01-70-7-70-23204-JC	CP #A23204: 4 REPL TRUCKS	240,000.00	277,293.28	0.00
01-70-7-70-23205-RL	CP# A23205: CANTILEVER AUTO GATES @ 3 LOC	60,000.00	60,000.00	0.00
01-70-7-70-23206-RL	CP #A23206: WELL 14 INJECT UPGR & MIOX CL2 ...	50,000.00	50,000.00	0.00
01-70-7-70-23207-DWR	CP #A23207: AMI METER CONVERSION	200,000.00	0.00	0.00
01-70-7-70-23208-DWR	CP #A23208: TIRE CHANGER REPLACEMENT	12,000.00	12,000.00	0.00
01-70-7-70-23209-DWR	CP #A23209: 2-WAY RADIOS - VEHICLES	35,000.00	35,000.00	0.00
01-70-7-70-24200-JC	CP #A24200: SHOP AIR COMPRESSOR (REPL)	0.00	0.00	9,000.00
01-70-7-70-24201-RL	CP #A24201: D1-1 SCADA/SECURITY UPGRADE	0.00	0.00	14,800.00
01-70-7-70-24202-RL	CP #A24202: 3 EMGCY BOOSTER PUMPS K-1,H,J (...)	0.00	0.00	23,000.00
01-70-7-70-24203-DWR	CP #A24203: NEW PLOTTER	0.00	0.00	12,500.00
01-70-7-70-24205-JC	CP #A24205: JD 210P SKIPLOADER (NEW)	0.00	0.00	140,000.00
01-70-7-70-24206-RL	CP #A24206: EMERGENCY WATER PUMP	0.00	0.00	40,000.00
01-70-7-70-24207-CRP	CP #A24207: A1 ROAD REHAB	0.00	0.00	66,000.00
01-70-7-70-71850-GM	CP #A71850: CHROMIUM 6 START-UP COSTS	0.00	0.00	200,000.00
<b>Total Program: 70 - ** CAPITAL - OPERATIONS **:</b>		<b>1,440,000.00</b>	<b>1,089,261.97</b>	<b>1,631,300.00</b>
<b>Program: 74 - ** CAPITAL - ADMINISTRATION **</b>				
01-74-7-70-21204-DOA	CP #A21204: KEYLESS ENTRY	45,000.00	0.00	0.00
01-74-7-70-22219-DOA	CP #A22219: STORMWATER EXHIBIT	50,000.00	0.00	28,000.00
01-74-7-70-23210-DOA	CP #A23210: FILE SERVER REPLACEMENT	15,000.00	15,000.00	0.00
<b>Total Program: 74 - ** CAPITAL - ADMINISTRATION **:</b>		<b>110,000.00</b>	<b>15,000.00</b>	<b>28,000.00</b>
<b>Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **</b>				
01-80-7-70-22209-CRP	CP #A22209: TILFORD PH2 DESIGN/SURVEY	80,000.00	80,000.00	0.00
01-80-7-70-22211-CRP	CP #A22211: TILFORD PH2 INSTALL	650,000.00	349,753.35	0.00
01-80-7-70-22227-CRP	CP #A22227: BELMONT DESIGN/SURVEY	150,000.00	150,000.00	0.00
01-80-7-70-23001-CRP	CP #A23001:JT SALOON/DIVISION ST MAINLINE ...	0.00	45,000.00	0.00
01-80-7-70-23203-CRP	CP #A23203: BELMONT PH2 (INVENTORY PRE-O...	500,000.00	0.00	0.00
01-80-7-70-24204-CRP	CP #A24204: BELMONT PH2 PIPE INSTALL	0.00	0.00	900,000.00
01-80-7-70-24208-CRP	CP #A24208: BELMONT PH3 DESIGN/SURVEY	0.00	0.00	50,000.00
01-80-7-70-24209-CRP	CP #A24209:BELMONT PH3 INVENTORY PRE-OR...	0.00	0.00	650,000.00
<b>Total Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **:</b>		<b>1,380,000.00</b>	<b>624,753.35</b>	<b>1,600,000.00</b>
<b>Report Total:</b>		<b>2,930,000.00</b>	<b>1,729,015.32</b>	<b>3,259,300.00</b>

# MAJOR RESERVE USAGE DETAIL, ESTIMATED

Prepared by A. Roman 04/22/24, Updated 05/24/24

	23/24 REVISED				24/25			
	REPORTS	EQ/TCH	MTR RPLC	CAPITAL	REPORTS	EQ/TCH	MTR RPLC	CAPITAL
<b>BEGINNING RESERVE BALANCE</b>	310,803	270,559	1,232,993	3,175,257	458,803	248,559	1,167,993	4,145,242
<b>PLUS NEW FUNDING ANTICIPATED</b>	200,000	375,000	185,000	2,000,000	208,000	390,000	185,000	2,000,000
<b><u>OPERATING USAGE</u></b>								
Hazard Mitigation Plan	25,000							
Ann'l Water Supply Assess (AWSA)	12,000				12,500			
Ann'l Water Loss Report	10,000				12,500			
Capital Improvent Plan (CIP)					250,000			
Strategic Plan	5,000				5,000			
<b><u>CAPITAL USAGE</u></b>								
Vacuum/Excavator		95,000						
4 Repl. Trucks		240,000						
Tire Changer		12,000						
File Servers		15,000						
Two-Way Radios		35,000						
Meter Replacement			250,000				350,000	
Shop Air Compressor						9,000		
D-1-1 SCADA Upgrade						14,800		
Plotter						12,500		
All Other Capital				1,030,015				2,593,000
<b>LESS USAGE DETAILED ABOVE</b>	52,000	397,000	250,000	1,030,015	280,000	36,300	350,000	2,593,000
<b>ENDING RESERVE BALANCE @ FYE</b>	<b>458,803</b>	<b>248,559</b>	<b>1,167,993</b>	<b>4,145,242</b>	<b>386,803</b>	<b>602,259</b>	<b>1,002,993</b>	<b>3,552,242</b>

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



**2023 - 2024 Original PAYROLL BUDGET**

# Operations	# Administration	# Board	Description	Salaries	Benefits
<b>PRODUCTION (4.33 positions)</b>					
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Unfilled	
<b>DISTRIBUTION (6.34 positions)</b>					
0.34			Director of Operations		
1.00			Distribution Supervisor		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>CUSTOMER SERVICE (4.79 positions)</b>					
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>ADMINISTRATION (4.50 Positions)</b>					
	0.50	0.50	General Manager		
		1.00	Executive Assistant		
		0.50	Director of Administration		
0.50		0.50	Purchasing & Inventory Technician (1/2 year)	1/2 Year Budget; Unfilled	
0.50		0.50	Restore Position TBD (Regulatory, Development & Grants Coordinator)	Full Year Budget; Unfilled	
<b>FINANCE (4.46 Positions)</b>					
		1.00	Director of Finance		
		1.00	Accounting Supervisor		
		1.00	Accounting Technician		
		1.00	Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
		0.25	Billing & Customer Service Supervisor		
		0.21	Office Assistant (3/4-time)		
<b>HUMAN RESOURCES (1 Position)</b>					
		1.00	Human Resources & Risk Generalist		
<b>DIRECTORS (5 Positions)</b>					
		1.00	Director		
		1.00	Director		
		1.00	Director		
		1.00	Director		
		1.00	Director		
<b>13.17</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (30.42)</b>	<b>\$ 2,688,231</b>	<b>\$ 1,328,551</b>
				COMBINED PERCENTAGE OF REVENUE 39%	

<b>POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL</b>					
<b>CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)</b>					
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
			<b>TOTAL (5.33)</b>	<b>\$546,393</b>	<b>\$292,533</b>
<b>18.50</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (35.75)</b>	<b>\$3,234,624</b>	<b>\$1,621,084</b>
				COMBINED PERCENTAGE OF REVENUE 47%	



JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



**2024 - 2025 Original PAYROLL BUDGET**

# Operations	# Administration	# Board	Description	Salaries	Benefits
<b>PRODUCTION (4.33 positions)</b>					
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Filled 04/2024	
<b>DISTRIBUTION (6.34 positions)</b>					
0.34			Director of Operations		
1.00			Distribution Supervisor		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>CUSTOMER SERVICE (4.79 positions)</b>					
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>ADMINISTRATION (4.50 Positions)</b>					
0.50	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		
0.50	0.50		Purchasing & Inventory Technician (3/4 year)	3/4 Year Budget; Unfilled	
0.50	0.50		Compliance Coordinator	Full Year Budget; Filled 4/2024	
<b>FINANCE (4.46 Positions)</b>					
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
	0.25		Billing & Customer Service Supervisor		
	0.21		Office Assistant (3/4-time)		
<b>HUMAN RESOURCES (1 Position)</b>					
	1.00		Human Resources & Risk Generalist		
<b>DIRECTORS (5 Positions)</b>					
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
<b>13.17</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (30.42)</b>	<b>\$ 2,753,828</b>	<b>\$ 1,369,702</b>
				COMBINED PERCENTAGE OF REVENUE 38%	

<b>POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL</b>					
<b>CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)</b>					
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
2.00			CIRP - Laborer	Add 1 Position; Full Year	
<b>19.50</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (6.33)</b>	<b>\$628,820</b>	<b>\$358,359</b>
			<b>TOTAL (36.75)</b>	<b>\$3,382,648</b>	<b>\$1,728,061</b>
				COMBINED PERCENTAGE OF REVENUE 47%	