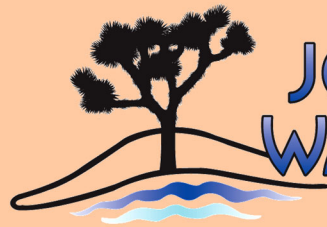


Joshua Basin Water District
2024/2025 BUDGET
And 2023/2024 Revised Budget

Fiscal year ending June 30

Board Approved June 5, 2024



**JOSHUA BASIN
WATER DISTRICT**

*Proudly providing water from an ancient
source...well into the future*

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June 20, 2024

On behalf of Joshua Basin Water District and its staff, I am pleased to present the Budget for Fiscal Year 24/25. This Budget has been thoughtfully prepared to proactively address the District's operations and maintenance costs and ongoing challenges, including increasing water production costs, water quality regulatory compliance, water supply and conservation, capital replacement, and unfunded mandates. This Budget is a testimony to the District's commitment to providing appropriate service levels through prudent fiscal management, developing efficient and cost-effective programs in alignment with the District's Mission Statement:

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

Milestones and Accomplishments in FY 23/24:

- **New Website & Agenda Management software deployment:** The district's new website and agenda management system debuted this fiscal year after months of planning and development, with a constant focus on ease of use for the end user.
- **Community Outreach Efforts:** Continued engagement through weekly farmers markets, deployed a newly revamped monthly newsletter renamed the "The Meter Reader," brought back the well-loved District tours, and held various educational classes.
- **Meter Replacement Program:** Despite supply chain issues, we made significant strides with the meter replacement program. Our unwavering commitment to this project is evident in our progress. We aim to complete this project within FY 24/25, a testament to our dedication to infrastructure improvement.
- **Capital Replacement Improvement Program (CIRP):** A significant achievement this fiscal year was the successful completion of the Tilford II pipeline replacement project. This complex endeavor involved the replacement of 8.5 miles of pipeline, 101 service lines, 40 fire hydrants, and 7 air release valves, showcasing the District's capability to manage and execute large-scale infrastructure projects.
- **Additional Improved Customer Service Offerings:** Enhanced electronic self-service options, including new online web forms and applications. This FY, the District partnered with San Bernardino County to oversee the Low Income Household Water Assistance Program (LIHWAP), which helped many customers with over \$130,000 in payment assistance.
- **Completion of Major Reports:** Key reports completed this year include the Electronic Annual Report, Annual Water Use Reports, Annual Water Loss Questionnaires, Annual Water Loss Audit, Annual Supply & Demand Assessment, and the Safer Clearinghouse Conservation Report. Additionally, the District has completed a new Hazard Mitigation Plan, which is currently awaiting final approval from FEMA.
- **Successful Recruitment Efforts:** The District has successfully recruited several qualified applicants despite challenging recruitment conditions, including the increased local housing market.

Upcoming and Ongoing Challenges in FY 24/25:

Several unfunded mandates and other operational challenges are anticipated among the district's significant issues in FY 24/25. Although the District is actively seeking grants to address these challenges, grant funding is not guaranteed.

Unfunded Mandates:

- **Chromium-6 Regulations:** In April 2024, the State Water Resource Control Board adopted a lower maximum contaminant level (MCL) for Chromium-6. To comply with this new regulation, which is anticipated to take effect in October 2024, the District will need to install treatment facilities costing millions of dollars within three years.
- **Lead and Copper Rule Revisions:** The EPA's Lead and Copper Rule Revision requires all water systems to complete an inventory of service lines, identifying those made of lead or unknown materials, by October 2024. Additionally, water systems must develop a funding strategy and a replacement plan for any lead service lines that exceed the EPA's thresholds.
- **Mandated Regulatory Reporting:** The District is highly regulated and must complete *over seventy* (and growing) reports on a recurring basis. These requirements are often labor-intensive and unfunded. Regulation is crucial for ensuring public health and safety, providing a framework for consistent standards and practices. However, when regulatory bodies do not coordinate effectively with each other, it leads to inefficiencies and redundant requirements. This lack of communication can result in overlapping or conflicting mandates that are labor-intensive for compliance teams, diverting valuable resources and time. Unfortunately, these inefficiencies increase operational costs and hinder the ability to implement more strategic and impactful initiatives.
- **Fleet Vehicle Electrification:** The California Air Resources Board (CARB) has implemented the Advanced Clean Fleet (ACF) regulation, which mandates the transition of local government medium—and heavy-duty fleets to zero-emission vehicles starting January 1, 2024. This rule poses significant challenges due to the costs, infrastructure requirements, emergency response, and tight timelines for compliance.

Ongoing Challenges:

- **Aging Infrastructure:** The District is faced with aging infrastructure, continued focus on capital replacement and maintenance, which is essential to ensure the safe delivery of water. This includes replacing aging pipes and facilities to maintain a high level of reliability and water quality standards.
- **Inflation and Increased Costs:** Like most of us, the District is feeling the impacts of increased costs and inflation. Addressing the economic impacts of rising costs for goods and services is vital to ensuring the District can effectively meet community needs. This involves budgeting for increased operational expenses and exploring cost-effective solutions without compromising service quality.
- **Supply Chain Issues:** Due to supply chain disruptions, the District faces challenges procuring essential supplies such as vehicles, meters, fire hydrants, and pipes. Finding alternative suppliers, proactive inventory management, and fostering resilient supplier relationships are critical in ensuring uninterrupted service delivery.
- **High Costs of Local Housing:** Recruitment poses challenges due to our community's high cost of living and limited housing options. Offering competitive compensation packages and collaborating with local stakeholders to address housing affordability are key strategies to attract and retain a skilled workforce.

- **Public Education and Engagement:** Engaging the public can pose challenges, given everyone's limited time and energy. Nevertheless, we are committed to promoting public awareness of water conservation and sustainable practices, which are vital for effective resource management and community support. This effort encompasses many outreach programs, including educational community class opportunities, a free to the public Demonstration Garden, a monthly newsletter, social media posting, maintaining an engaging website, public meetings, Citizen's Advisory Council, and partnerships with local schools and organizations to cultivate a community ethos of water stewardship.
- **Emergency Preparedness:** Given our district's location in an earthquake-prone area, it is paramount to enhance emergency preparedness. This involves developing and regularly updating contingency plans, investing in resilient infrastructure, conducting drills, and ensuring staff training to respond swiftly to water supply disruptions during emergencies.

Summary:

While the cost of operating the District has risen, the staff remains committed to taking cost-saving measures and finding efficiencies. For FY 24/25, staff successfully reduced the budget by \$1.2 million through a thorough review and careful inspection of every project and task. The FY 24/25 budget demonstrates our dedication to controlling operating costs and investing in the necessary infrastructure to provide quality water at a reasonable price.

I am grateful to the District staff for their conscientious efforts in managing District resources, which have enabled us to reduce expenses without compromising service levels. I also thank the Board of Directors for their leadership, support, and vision, which have been instrumental in developing and implementing this Budget.

Respectfully submitted,



Sarah Johnson
General Manager

ABOUT THE DISTRICT

Joshua Basin Water District was formed as a public agency in 1963 after combining several smaller systems. Today, the District serves more than 5,600 active and inactive connections in a 96-square-mile service area. Since our formation, we have remained dedicated to providing our customers with the highest quality drinking water. To safely deliver nearly 600 million gallons of high-quality water to customers each year from the groundwater basins, the district maintains an extensive system consisting of:

- ◆ Office & Shop Facilities
- ◆ Fleet Vehicles & Heavy Equipment
- ◆ Approximately 300 miles of pipeline
- ◆ 5 Groundwater wells
- ◆ 17 Reservoir tanks (capacity of 112,330,000 gallons)
- ◆ 12 Booster pump stations
- ◆ 12 Pressure-reducing stations
- ◆ 1,426 Fire hydrants
- ◆ Recharge ponds
- ◆ Maintenance of Hi-Desert Medical Center's Wastewater Treatment Facility
- ◆ Water conservation demonstration garden

The District is regulated by strict compliance standards set by federal, state, and other regulators and governed by a publicly elected five-member Board of Directors. The District is divided into Operations, Finance, and Administration and is managed by a General Manager who is appointed by the Board of Directors.

The Fiscal Year 2024/2025 budget entails:

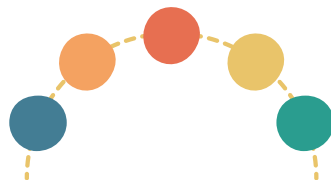
- ◆ Operating costs of \$9,184,534, including numerous maintenance projects.
- ◆ Capital costs of \$3,259,300, including 16 infrastructure & acquisition projects.
- ◆ The District employs approximately 32 Operations and Administrative Staff.
- ◆ The District maintains a general fund and 14 reserve funds for designated purposes.

JBWD 2024/25 BUDGET OVERVIEW

1

Summary

Operating Revenues	\$10,816,700
Operating Expenses	\$9,184,534
Capital Expenses	\$3,259,300
Total Combined Budget	\$12,443,834



2

Operating Budget

\$9,184,534

Numerous Projects Included:
Reports/Studies, 2 Software Implementations
Recharge Rehab, Increased Tank Rehab

3

Capital Budget

\$3,259,300

16 Projects Included:
Various Acquisition &
Major Infrastructure Projects



4

Cash Reserve Drawdown

24/25 Drawdown \$1,627,134

Two-year Drawdown \$1,102,548

5

Cash Projections

Beginning Cash \$18,472,882
as of 4/07/24

Projected Ending Cash
at 6/30/25 \$17,370,334



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%.

Callifornia 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 24/25	ORIG 23/24 VS. PROP 24/25 INCR(DECR) \$	ORIG 23/24 VS. PROP 24/25 INCR(DECR) %
OPERATING BUDGET					
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%
NET REVENUES	1,775,658	2,253,601	1,632,166	(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%
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%
TOTAL NET REVENUES (DRAWDOWN)	(1,154,342)	524,586	(1,627,134)		
			TWO-YEAR (DRAWDOWN) >	(1,102,548)	

BUDGET SUMMARY

23/24 ORIGINAL, REVISED & 24/25 PROPOSED

Prepared by A. Roman 05/24/24

RESERVE USE & BALANCE PROJECTIONS

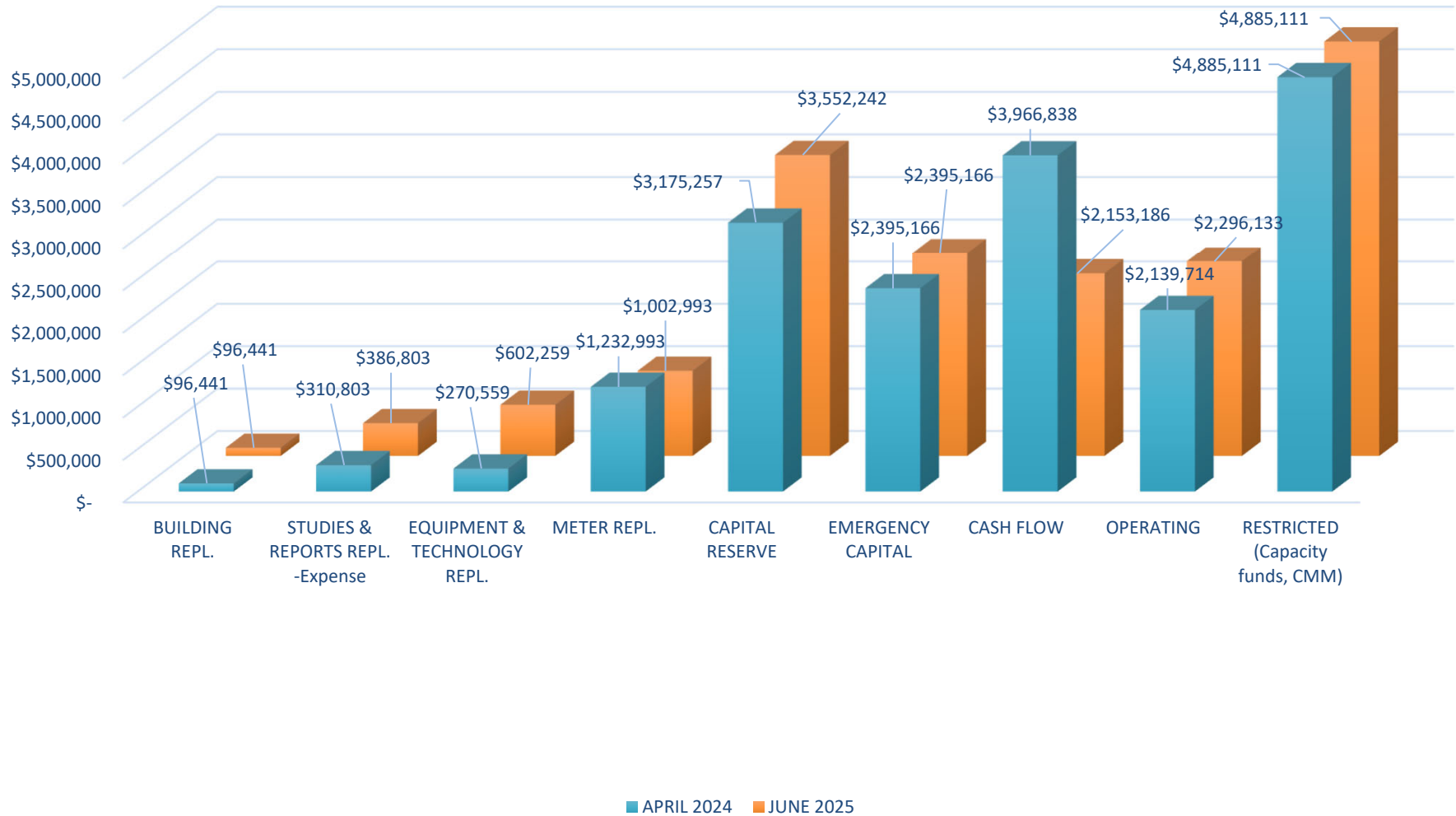
	BEGINNING RESERVES AT 04/07/24	FUNDING PER RATE STUDY 23/24	(USE)/NET REV 23/24	FUNDING PER RATE STUDY 24/25	(USE)/NET REV 24/25	PROJECTED ENDING RESERVES AT 6/30/25	TARGET BALANCE per RESERVE POLICY
BUILDING REPL.	96,441	-	-	-	-	96,441	200,000
STUDIES & REPORTS REPL. -Expense	310,803	200,000	(52,000)	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
TOTAL	18,472,882	-	524,586	-	(1,627,134)	17,370,334	

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



JOSHUA BASIN WATER DISTRICT 7

PROJECTED RESERVE BALANCE CHANGE FROM 04/2024 TO 06/2025 JOSHUA BASIN WATER DISTRICT





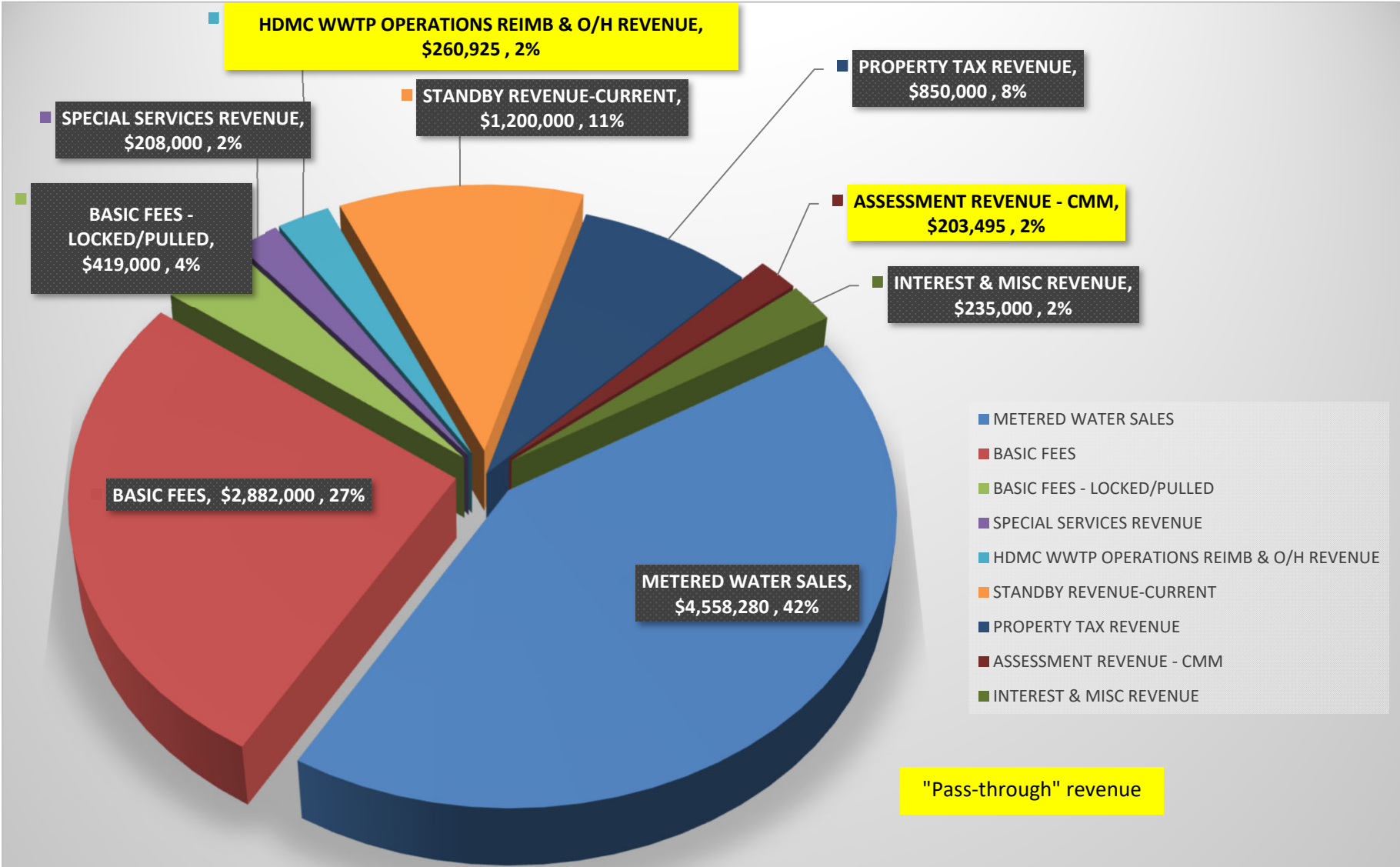
OPERATING BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

Revenue

		<u>ORIGINAL</u> <u>2023/24</u>	<u>REVISED</u> <u>2023/24</u>	<u>ORIGINAL</u> <u>2024/25</u>
Program: 39 - ** OPERATING REVENUES **				
01-39-41010-FI	METERED WATER SALES	4,455,000	4,252,722	4,570,280
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	(11,138)	(11,138)	(12,000)
01-39-41015-FI	BASIC FEES	2,731,000	2,763,000	2,882,000
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000	399,000	419,000
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	34,000	42,311	38,000
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000	228,010	170,000
TOTAL OPERATING REVENUES		7,777,863	7,673,906	8,067,280
Program: 40 - ** NON-OPERATING REVENUES **				
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	208,000	208,000	213,000
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	46,800	46,800	47,925
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000	1,200,000	1,200,000
01-40-43000-FI	PROPERTY TAX REVENUE	685,000	938,000	850,000
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,850	202,850	203,495
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	-	18,000	18,000
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000	150,000	25,000
01-40-47002-FI	INTEREST REVENUE	194,000	320,495	192,000
TOTAL NON-OPERATING REVENUES		2,556,650	3,084,145	2,749,420
TOTAL REVENUES		10,334,513	10,758,051	10,816,700





MAJOR BUDGET REVENUES BY SOURCE 2024/25
JOSHUA BASIN WATER DISTRICT



OPERATING BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

Expense

	ORIGINAL 2023/24	REVISED 2023/24	ORIGINAL 2024/25
Program: 01 - ** PRODUCTION **			
01-01-5-01-01118-FI	447,940	447,940	440,032
01-01-5-01-02205-RL	20,000	20,000	32,000
01-01-5-01-02210-RL	10,000	10,000	10,000
01-01-5-01-03102-RL	685,300	685,300	776,525
01-01-5-01-03108-RL	-	-	40,000
01-01-5-01-03111-D/P	15,000	15,000	5,000
01-01-5-01-03115-RL	50,000	50,000	50,000
01-01-5-01-03120-RL	30,000	30,000	60,000
01-01-5-01-03207-RL	25,000	25,000	35,000
01-01-5-01-04004-RL	20,000	20,000	20,000
01-01-5-01-06105-RL	340,000	600,000	600,000
01-01-5-01-04005-RL	5,000	5,000	10,000
01-01-5-01-07002-GM	25,000	25,000	25,000
01-01-5-01-98001-FI	323,426	321,377	327,076
01-01-5-01-98002-FI	158,227	150,636	144,124
TOTAL PRODUCTION	2,154,893	2,405,253	2,574,757
Program: 02 - ** DISTRIBUTION **			
01-02-5-02-01130-FI	561,614	561,614	558,830
01-02-5-02-02211-JC	12,833	12,833	10,000
01-02-5-02-02920-FI	45,000	30,000	30,000
01-02-5-02-03106-JC	120,000	80,000	80,000
01-02-5-02-03206-JC	14,000	14,000	14,000
01-02-5-02-04005-JC	14,000	12,000	12,000
01-02-5-02-98001-FI	405,809	403,238	415,034
01-02-5-02-98002-FI	198,440	188,920	182,995
TOTAL DISTRIBUTION	1,371,696	1,302,604	1,302,860
Program: 03 - ** CUSTOMER SERVICE **			
01-03-5-03-01107-FI	63,288	63,288	63,886
01-03-5-03-01114-FI	305,660	305,660	317,489
01-03-5-03-02210-D/P	-	-	5,000
01-03-5-03-03107-JC	30,000	30,000	30,000
01-03-5-03-05201-JC	5,000	6,000	7,500
01-03-5-03-07000-DOA	3,000	1,000	1,000
01-03-5-03-07004-DOA	6,650	6,650	6,650
01-03-5-03-07010-DOF	60,000	115,000	50,000
01-03-5-03-07015-DOA	34,150	34,150	28,000
01-03-5-03-98001-FI	266,471	264,783	283,422
01-03-5-03-98002-FI	22,377	21,304	20,935
01-03-5-03-98003-FI	98,084	95,898	92,462
TOTAL CUSTOMER SERVICE	894,680	943,732	906,344
Program: 04 - ** ADMINISTRATION **			
01-04-5-04-01108-FI	477,622	477,622	514,270
01-04-5-04-01121-FI	31,253	31,253	41,020
01-04-5-04-01210-GM	20,000	20,000	20,000
01-04-5-04-04007-GM	12,000	12,000	10,000
01-04-5-04-07008-GM	6,000	6,000	9,500
01-04-5-04-07014-GM	75,000	75,000	75,000
01-04-5-04-07016-GM	60,000	50,000	50,000
01-04-5-04-07020-GM	21,000	18,000	18,000
01-04-5-04-07025-GM	55,000	50,000	100,000
01-04-5-04-07050-GM	-	-	50,000
01-04-5-04-07218-CRP	18,000	12,000	12,000
01-04-5-04-07219-GM	22,000	22,000	15,000
01-04-5-04-07401-GMH	141,100	141,100	169,320
01-04-5-04-98001-FI	344,988	342,803	382,023
01-04-5-04-98003-FI	153,249	149,832	149,795
01-04-5-05-02305-DWR	5,000	5,000	5,000
01-04-5-05-04008-GM	30,000	10,000	30,000
TOTAL ADMINISTRATION	1,472,213	1,422,610	1,650,928



OPERATING BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

	ORIGINAL 2023/24	REVISED 2023/24	ORIGINAL 2024/25	
Program: 06 - ** FINANCE **				
01-06-5-06-01101-FI	FINANCE SALARY	406,027	406,027	405,593
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	73,050	60,500	70,460
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank fees)	35,180	31,000	32,000
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	293,118	291,261	301,448
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	130,264	127,360	118,118
	TOTAL FINANCE	937,639	916,148	927,619
Program: 07 - ** HUMAN RESOURCES **				
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680	78,680	79,405
01-07-5-07-01105-GMH	AWARDS SALARY	2,500	5,000	10,000
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	30,000	36,000	32,000
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	10,000	10,000	7,500
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	8,500	5,000	5,000
01-07-5-07-01910-GMH	LABOR LEGAL FEES	30,000	17,500	20,000
01-07-5-07-01915-GMH	PERSONNEL - OTHER	2,000	3,000	3,500
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500	-	-
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,752	56,393	59,073
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	25,223	24,661	23,125
	TOTAL HUMAN RESOURCES	246,155	236,233	239,603
Program: 09 - ** BONDS, LOANS & STANDBY **				
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000	116,000	122,000
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	176,802	176,802	183,609
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850	86,850	81,495
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXPENSE	91,089	91,089	84,282
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	4,725	6,000	6,000
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600	12,600	13,000
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	59,516	22,573	23,839
	TOTAL BONDS, LOANS & STANDBY	547,582	511,914	514,224
Program: 10 - ** REPORTS, STUDIES, & PLANS **				
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	10,000	-	-
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (EXPENSE)	250,000	-	250,000
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER SUPPLY ASSESS (AWSDA)	12,000	12,000	12,500
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	50,000	5,000	5,000
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION PLAN	38,000	42,500	-
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPORT - CY 2022	10,000	10,000	-
01-10-5-10-24200-GM	#E24200: CODIFICATION OF RECORDS	-	8,000	5,000
01-10-5-10-24201-GM	#E24201: URBAN WATER USE OBJ (ANN'L WATER USE RPT)	-	-	12,500
01-10-5-10-24202-DOF	#E24202: COST ALLOCATION PLAN	-	-	16,500
01-10-5-10-24203-GM	#E24203: ANN'L WATER LOSS AUDIT	-	-	12,500
	TOTAL REPORTS, STUDIES & PLANS	370,000	77,500	314,000
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)				
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346	69,346	85,477
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833	12,833	12,833
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793	475,793	558,469
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TRACTORS & TRUCKS)	27,000	27,000	27,000
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	343,564	341,388	403,741
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	168,075	160,011	177,946
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	(404,424)	(312,925)	(418,852)
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	(292,991)	(292,991)	(305,415)
	TOTAL CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	399,197	480,455	541,199
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **				
01-20-5-20-03101-DWR	HDMC: OTHER	68,000	68,000	68,000
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	120,000	120,000	120,000
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000	20,000	25,000
	TOTAL HDMC TREATMENT PLANT (Reimbursable)	208,000	208,000	213,000

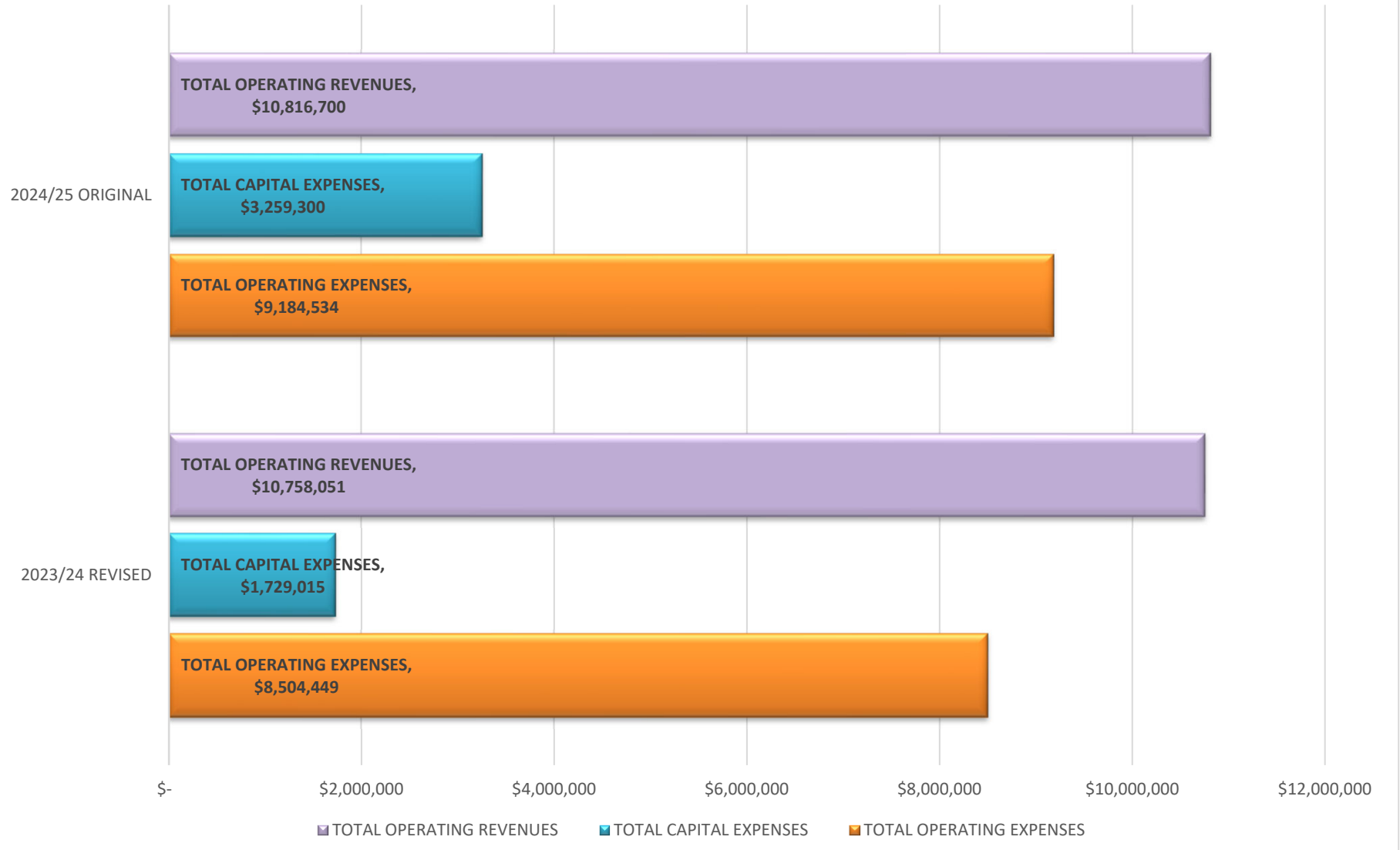


OPERATING BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

	ORIGINAL 2023/24	REVISED 2023/24	ORIGINAL 2024/25
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **			
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654	348,654
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193	793,193
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE EXPENSE	38,278	38,278
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	110,701	110,701
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168	359,168
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824	91,824
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,600	-
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	34,600	30,000
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,686	5,000
01-51-5-51-01305-FI	PAYROLL TAXES	244,424	244,424
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	(2,034,128)	(2,021,242)
	TOTAL BENEFITS ALLOCATED TO DEPTS	-	-
Program: 52 - ** FIELD ALLOCATED TO DEPTS **			
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	17,120	17,120
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000	30,000
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000	10,000
01-52-5-52-02210-D/P	SMALL TOOLS - MECHANIC	-	7,500
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000	29,000
01-52-5-52-04015-CRP	OPS: SOFTWARE	122,500	110,000
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	37,500	48,750
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	10,000	10,000
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000	95,000
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000	35,000
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000	30,000
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	106,000	106,000
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	(547,120)	(520,870)
	TOTAL FIELD ALLOCATED TO DEPTS	-	-
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **			
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000	15,000
01-53-5-53-02105-DOA	OFFICE SUPPLIES	38,820	30,000
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAINT	35,000	35,000
01-53-5-53-02110-DOA	POSTAGE	33,500	33,500
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	40,000	60,000
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVICES)	60,000	48,750
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000	110,000
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	3,500	2,500
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000	63,000
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	(406,820)	(397,750)
	TOTAL OFFICE ALLOCATED TO DEPTS	-	-
Program: 60 - ** CAPITAL O/H CLEARING **			
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (5380/90)	(7,200)	-
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (5380/90)	(15,000)	-
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	(21,000)	-
	TOTAL CAPITAL O/H CLEARING	(43,200)	OMITTED BY POLICY
	TOTAL OPERATING EXPENSES	8,558,855	8,504,449
	NET REVENUE BEFORE CAPITAL EXPENSES	1,775,658	1,632,166

REVENUE BUDGET VS. EXPENSE BUDGET 2023/24 REVISED & 2024/25 ORIGINAL BUDGET JOSHUA BASIN WATER DISTRICT



JBWD BUDGET PER CUSTOMER ACCOUNT

FY 2024/25



REVENUES
PER
ACCOUNT



EXPENSES
PER
ACCOUNT



RESERVES
USED PER
ACCOUNT



REVENUES COVER 87% OF EXPENSES
RESERVES WILL COVER 13% OF EXPENSES



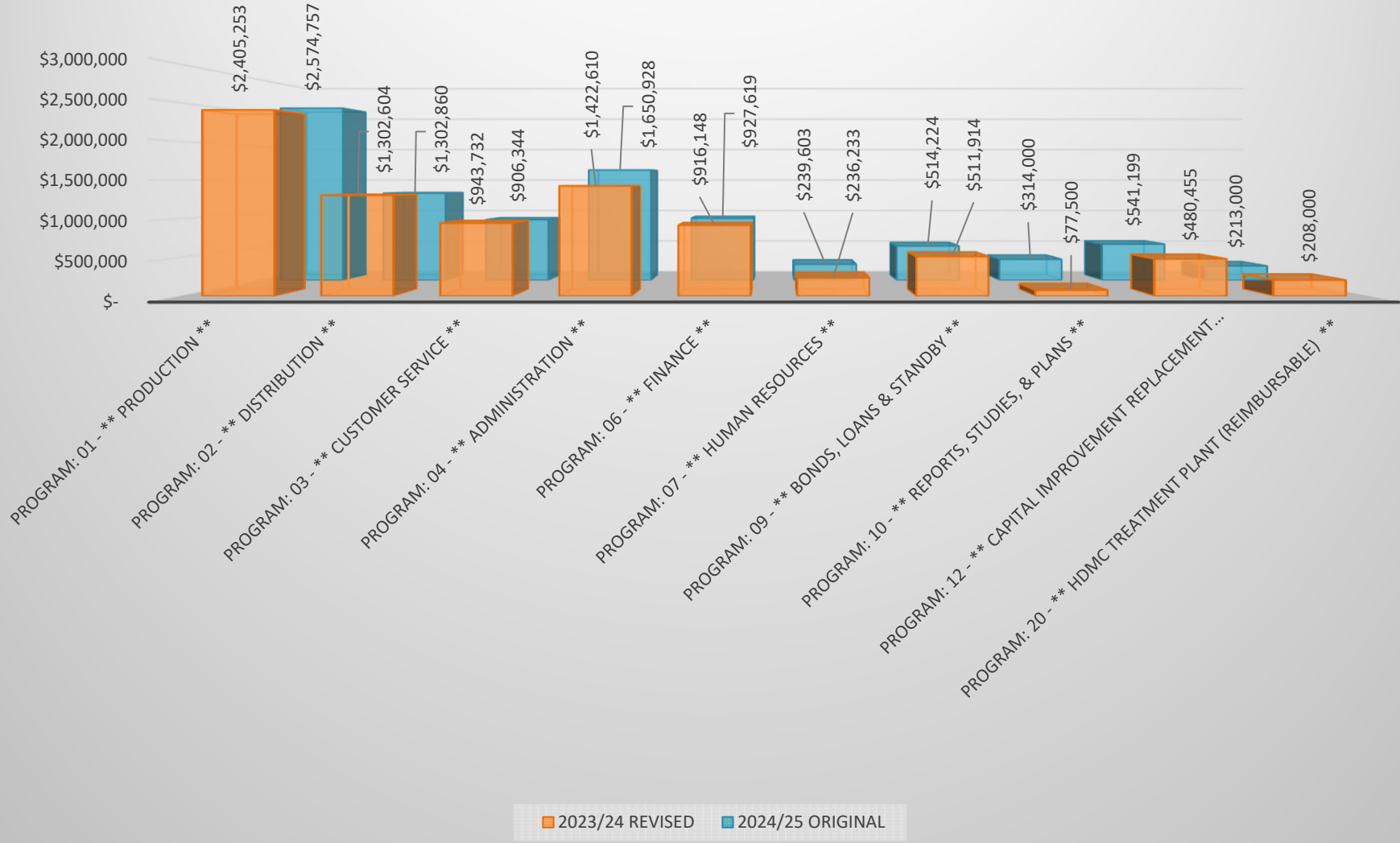
OPERATING BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

	ORIGINAL 2023/24	REVISED 2023/24	ORIGINAL 2024/25
Revenue			
39 - ** OPERATING REVENUES **	7,777,863	7,673,906	8,067,280
40 - ** NON-OPERATING REVENUES **	2,556,650	3,084,145	2,749,420
TOTAL REVENUES	10,334,513	10,758,051	10,816,700
Program Expense			
01 - ** PRODUCTION **	2,154,893	2,405,253	2,574,757
02 - ** DISTRIBUTION **	1,371,696	1,302,604	1,302,860
03 - ** CUSTOMER SERVICE **	894,680	943,732	906,344
04 - ** ADMINISTRATION **	1,472,213	1,422,610	1,650,928
06 - ** FINANCE **	937,639	916,148	927,619
07 - ** HUMAN RESOURCES **	246,155	236,233	239,603
09 - ** BONDS, LOANS & STANDBY **	547,582	511,914	514,224
10 - ** REPORTS, STUDIES, & PLANS **	370,000	77,500	314,000
12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)	399,197	480,455	541,199
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	208,000	208,000	213,000
51 - ** BENEFITS ALLOCATED TO DEPTS **	-	-	-
52 - ** FIELD ALLOCATED TO DEPTS **	-	-	-
53 - ** OFFICE ALLOCATED TO DEPTS **	-	-	-
60 - ** CAPITAL O/H CLEARING **	(43,200)	OMITTED BY POLICY	-
TOTAL OPERATING EXPENSES	8,558,855	8,504,449	9,184,534
NET REVENUE BEFORE CAPITAL EXPENSES	1,775,658	2,253,601	1,632,166



OPERATING EXPENSE BUDGET BY DEPARTMENT ("PROGRAM") 2023/24 REVISED AND 2024/25 ORIGINAL BUDGETS JOSHUA BASIN WATER DISTRICT



JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



2023 - 2024 Original PAYROLL BUDGET

# Operations	# Administration	# Board	Description	Salaries	Benefits
			PRODUCTION (4.33 positions)		
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	
			DISTRIBUTION (6.34 positions)		
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		
			CUSTOMER SERVICE (4.79 positions)		
	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		
			ADMINISTRATION (4.50 Positions)		
	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	
			FINANCE (4.46 Positions)		
	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)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
13.17	12.25	5.00	TOTAL (30.42)	\$ 2,688,231	\$ 1,328,551
			includes OT, Standby, Callback >		

COMBINED PERCENTAGE OF REVENUE 39%

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

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
			PRODUCTION (4.33 positions)		
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	
			DISTRIBUTION (6.34 positions)		
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		
			CUSTOMER SERVICE (4.79 positions)		
	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		
			ADMINISTRATION (4.50 Positions)		
	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	
			FINANCE (4.46 Positions)		
	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)		
			HUMAN RESOURCES (1 Position)		
	1.00		Human Resources & Risk Generalist		
			DIRECTORS (5 Positions)		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
13.17	12.25	5.00	TOTAL (30.42) includes OT, Standby, Callback >	\$ 2,753,828	\$ 1,369,702

COMBINED PERCENTAGE OF REVENUE 38%

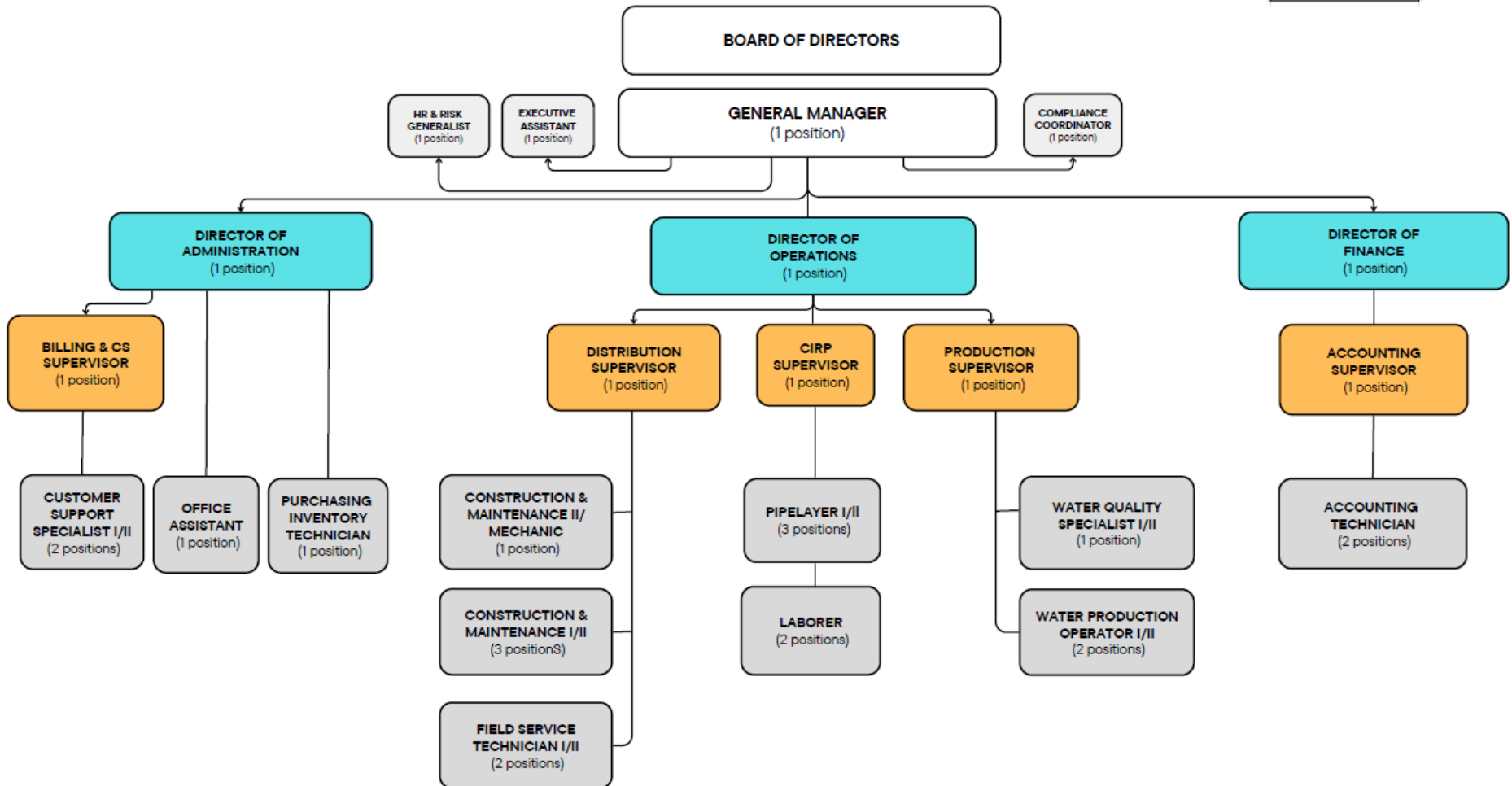
POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL

			CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)		
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
2.00			CIRP - Laborer	Add 1 Position; Full Year	
			TOTAL (6.33) includes OT, Standby, Callback >	\$628,820	\$358,359
19.50	12.25	5.00	TOTAL (36.75)	\$3,382,648	\$1,728,061

COMBINED PERCENTAGE OF REVENUE 47%



Color Key	
Department Head	
Supervisor	
Team Members	





CAPITAL BUDGET

ORIGINAL 23/24, REVISED 23/24, ORIGINAL 24/25

Expense

		ORIGINAL 2023/24	REVISED 2023/24	ORIGINAL 2024/25
Program: 70 - ** CAPITAL - OPERATIONS **				
01-70-7-70-20014-JC	CP #A20014: METER REPLACEMENT PROGRAM 2020-2025	250,000	250,000	350,000
01-70-7-70-22202-RL	CP #A22202: D1-1 BOOSTER STN UPGRADE	240,000	240,000	96,000
01-70-7-70-22203-RL	CP #A22203: E2-1 RESERVOIR UPGRADE	110,000	70,000	360,000
01-70-7-70-22217-FLD	CP #A22217: INVENTORY/EQUIP BUILDING	140,000	15,000	320,000
01-70-7-70-23201-CRP	CP #A23201: VACUUM/EXCAVATOR	95,000	72,391	0
01-70-7-70-23202-CRP	CP #A23202: CONCRETE MIXER	8,000	7,578	0
01-70-7-70-23204-JC	CP #A23204: 4 REPL TRUCKS	240,000	277,293	0
01-70-7-70-23205-RL	CP# A23205: CANTILEVER AUTO GATES @ 3 LOC	60,000	60,000	0
01-70-7-70-23206-RL	CP #A23206: WELL 14 INJECT UPGR & MIOX CL2 @ ALL	50,000	50,000	0
01-70-7-70-23207-DWR	CP #A23207: AMI METER CONVERSION	200,000	0	0
01-70-7-70-23208-DWR	CP #A23208: TIRE CHANGER REPLACEMENT	12,000	12,000	0
01-70-7-70-23209-DWR	CP #A23209: 2-WAY RADIOS - VEHICLES	35,000	35,000	0
01-70-7-70-24200-JC	CP #A24200: SHOP AIR COMPRESSOR (REPL)	0	0	9,000
01-70-7-70-24201-RL	CP #A24201: D1-1 SCADA/SECURITY UPGRADE	0	0	14,800
01-70-7-70-24202-RL	CP #A24202: 3 EMGCY BOOSTER PUMPS K-1,H,J (INVTRY)	0	0	23,000
01-70-7-70-24203-DWR	CP #A24203: NEW PLOTTER	0	0	12,500
01-70-7-70-24205-JC	CP #A24205: JD 210P SKIPLOADER (NEW)	0	0	140,000
01-70-7-70-24206-RL	CP #A24206: EMERGENCY WATER PUMP	0	0	40,000
01-70-7-70-24207-CRP	CP #A24207: A1 ROAD REHAB	0	0	66,000
01-70-7-70-71850-GM	CP #A71850: CHROMIUM 6 START-UP COSTS	0	0	200,000
	TOTAL CAPITAL - OPERATIONS	1,440,000	1,089,262	1,631,300
Program: 74 - ** CAPITAL - ADMINISTRATION **				
01-74-7-70-21204-DOA	CP #A21204: KEYLESS ENTRY	45,000	0	0
01-74-7-70-22219-DOA	CP #A22219: STORMWATER EXHIBIT	50,000	0	28,000
01-74-7-70-23210-DOA	CP #A23210: FILE SERVER REPLACEMENT	15,000	15,000	0
	TOTAL CAPITAL - ADMINISTRATION	110,000	15,000	28,000
Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **				
01-80-7-70-22209-CRP	CP #A22209: TILFORD PH2 DESIGN/SURVEY	80,000	80,000	0
01-80-7-70-22211-CRP	CP #A22211: TILFORD PH2 INSTALL	650,000	349,753	0
01-80-7-70-22227-CRP	CP #A22227: BELMONT DESIGN/SURVEY	150,000	150,000	0
01-80-7-70-23001-CRP	CP #A23001: JT SALOON/DIVISION ST MAINLINE RPLC	0	45,000	0
01-80-7-70-23203-CRP	CP #A23203: BELMONT PH2 (INVENTORY PRE-ORDER)	500,000	0	0
01-80-7-70-24204-CRP	CP #A24204: BELMONT PH2 PIPE INSTALL	0	0	900,000
01-80-7-70-24208-CRP	CP #A24208: BELMONT PH3 DESIGN/SURVEY	0	0	50,000
01-80-7-70-24209-CRP	CP #A24209: BELMONT PH3 INVENTORY PRE-ORDER	0	0	650,000
	TOTAL CAPITAL - CIRP TOP PRIORITIES	1,380,000	624,753	1,600,000
	TOTAL CAPITAL EXPENSES	2,930,000	1,729,015	3,259,300

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
BEGINNING RESERVE BALANCE	310,803	270,559	1,232,993	3,175,257	458,803	248,559	1,167,993	4,145,242
PLUS NEW FUNDING ANTICIPATED	200,000	375,000	185,000	2,000,000	208,000	390,000	185,000	2,000,000
<u>OPERATING USAGE</u>								
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			
<u>CAPITAL USAGE</u>								
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
LESS USAGE DETAILED ABOVE	52,000	397,000	250,000	1,030,015	280,000	36,300	350,000	2,593,000
ENDING RESERVE BALANCE @ FYE	458,803	248,559	1,167,993	4,145,242	386,803	602,259	1,002,993	3,552,242