



**SAN JUAN WATER DISTRICT
BOARD MEETING AGENDA
9935 Auburn Folsom Road
Granite Bay, CA 95746**

**May 22, 2024
6:00 p.m.**

This Board meeting will be conducted both in-person at the District's Boardroom at the address above and via videoconference. When all Board members are in the Boardroom, the District's Board meetings are not required to be broadcast via videoconference and are done so as a convenience to the public; furthermore, if the transmission goes down, for any reason, the meeting will continue in person as scheduled. Members of the public may participate in Board meetings via videoconference per the instructions below.

To attend via videoconference, please use the following link:

Please join the meeting from your computer, tablet or smartphone.

<https://meet.goto.com/245724141>

You can also dial in using your phone.

United States: [+1 \(872\) 240-3212](tel:+18722403212)

Access Code: 245-724-141

Please mute your line.

Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time – at that time, please unmute your line in order to speak.

*****Important Notice: For any meetings that include a Closed Session, the videoconference will be terminated when the Board adjourns into Closed Session. Members of the public who would like to receive the report out from Closed Session and time of adjournment from Closed Session into Open Session and adjournment of the meeting should provide a valid email address to the District's Board Secretary, Teri Grant, at: tgrant@sjwd.org, before or during the meeting. No other business will be conducted after the Board adjourns from Closed Session into Open Session. Promptly after the meeting, the Secretary will email the written report to all persons timely requesting this information.**

The Board may take action on any item on the agenda, including items listed on the agenda as information items. The Board may add an item to the agenda (1) upon a determination by at least three Board members that an emergency situation exists, or (2) upon a determination by at least four Board members (or by three Board members if there are only three Board members present) that the need to take action became apparent after the agenda was posted.

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Please inform the General Manager if you have such a request to expedite an agenda item.

Documents and materials that are related to an open session agenda item that are provided to the District Board less than 72 hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours.

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting, please call Teri Grant, Board Secretary, at 916-791-0115, or email Ms. Grant at tgrant@sjwd.org.

Please silence cell phones and refrain from side conversations during the meeting.

I. ROLL CALL

II. PRESENTATION

1. Poster Contest Winners – President Manuel Zamorano

III. PUBLIC FORUM AND COMMENTS

This is the opportunity for members of the public to comment on any item(s) that do not appear on the agenda. During the Public Forum, the Board may ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determination to add the matter to the agenda.

IV. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board, Audience, or Staff request a specific item removed after the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Special Meeting, April 24, 2024 (W & R)
Recommendation: Approve draft minutes
2. Minutes of the Board of Directors Meeting, April 24, 2024 (W & R)
Recommendation: Approve draft minutes
3. Treasurer's Report – Quarter Ending March 31, 2024 (W & R)
Recommendation: Receive and file
4. "On-call" Geotechnical and Material Testing Services (W & R)
Recommendation: To authorize and approve Amendment No. 2 with Youngdahl Consulting Group, Inc. for "on-call" geotechnical and material testing services
5. Hinkle Reservoir Liner and Cover Replacement Project (W)
Recommendation: To authorize and approve a contract amendment with HDR Engineering, Inc. for the Hinkle Reservoir Liner and Cover Replacement Project
6. Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project (R)
Recommendation: To authorize and approve the award of a construction contract to apparent lowest responsive and responsible bidder for the Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project

V. OLD BUSINESS

1. Conjunctive Use and Groundwater Banking Activities Update (W & R)
Discussion
2. 2024 Hydrology and Operations Update (W & R)
Discussion

VI. NEW BUSINESS

1. Calling for General District Election on November 5, 2024 (W & R)
Candidate filing opens July 15, 2024, and closes August 9, 2024
Action: Approve Resolution No. 24-02 Calling for General District Election (Sacramento County)
Approve Resolution No. 24-03 Notice of Governing Board Member Election (Placer County)

2. Potential Combination with SSWD (W & R)
Discussion
3. Reduction in Take or Pay with Placer County Water Agency (W & R)
Discussion
4. Change in Board Meeting Day of the Month (W & R)
Action: *Adopt Resolution No. 24-04 Changing the Date for its Regular Meetings and Approving a Conforming Amendment to the Board Rules*

VII. BUDGET WORKSHOP

1. Review FY 2024-25 Proposed Wholesale and Retail Budget (W & R)

VIII. INFORMATION ITEMS

1. General Manager's Report
 - 1.1 General Manager's Monthly Report (W & R)
Staff Report on District Operations
 - 1.2 Miscellaneous District Issues and Correspondence
2. Director of Finance's Report
 - 2.1 Miscellaneous District Issues and Correspondence
3. Director of Operations' Report
 - 3.1 Miscellaneous District Issues and Correspondence
4. Director of Engineering Services' Report
 - 4.1 Miscellaneous District Issues and Correspondence
5. Legal Counsel's Report
 - 5.1 Legal Matters

IX. DIRECTORS' REPORTS

1. Sacramento Groundwater Authority (SGA) – T. Costa
2. Regional Water Authority (RWA) – D. Rich
3. Association of California Water Agencies (ACWA)
 - 3.1 ACWA – P. Tobin
 - 3.2 Joint Powers Insurance Authority (JPIA) – P. Tobin
4. Central Valley Project (CVP) Water Association – T. Costa
5. Other Reports, Correspondence, Comments, Ideas and Suggestions

X. COMMITTEE MEETINGS

1. Finance Committee – May 14, 2024
<https://www.sjwd.org/2024-05-14-committees-meeting-finance>
2. Engineering Committee – May 15, 2024
<https://www.sjwd.org/2024-05-15-committees-meeting-engineering>
3. Public Information Committee – May 20, 2024
<https://www.sjwd.org/2024-05-20-committees-meeting-public-information>

XI. UPCOMING EVENTS

1. 2024 ACWA Fall Conference
December 3-5, 2024
Palm Desert, CA

President Zamorano to call for Closed Session

XII. CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Section 54956.9)
Citrus Heights Water District, et al. vs. San Juan Water District, Case Number:
24WM000064, Sacramento County Superior Court
2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to California Government Code Section
54956.9(d)(2) (one case)

XIII. OPEN SESSION

1. Report from Closed Session

XIV. ADJOURN

UPCOMING MEETING DATES

June 26, 2024

I declare under penalty of perjury that the foregoing agenda for the May 22, 2024, regular meeting of the Board of Directors of San Juan Water District was posted by May 17, 2024, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and was freely accessible to the public. The agenda and the board packet was also posted on the District's website at sjwd.org.

Teri Grant, Board Secretary

SAN JUAN WATER DISTRICT

Board of Director's Special Board Meeting Minutes

April 24, 2024 – 5:00 p.m.

BOARD OF DIRECTORS

| | |
|-----------------|-------------------------|
| Manuel Zamorano | President (absent) |
| Ted Costa | Vice President |
| Ken Miller | Director |
| Dan Rich | Director |
| Pam Tobin | Director (arrived late) |

SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF

| | |
|-----------------|--|
| Paul Helliker | General Manager |
| Donna Silva | Director of Finance |
| Tony Barela | Director of Operations |
| Greg Zlotnick | Water Resources Manager |
| Teri Grant | Board Secretary/Administrative Assistant |
| Ryan Jones | General Counsel |
| Elizabeth Ewens | Water Counsel |

OTHER ATTENDEES

None

AGENDA ITEMS

- I. Roll Call
- II. Closed Session
- III. Open Session
- IV. Adjourn

Vice President Costa called the meeting to order at 5:10 p.m.

I. ROLL CALL

The Board Secretary took a roll call of the Board. The following directors were present in the Boardroom: Ted Costa, Ken Miller and Dan Rich. Director Pam Tobin arrived after roll call was taken. President Zamorano was absent.

At 5:11 p.m., Vice President Costa announced that the Board was adjourning to Closed Session and asked for public comment. There was no public comment.

II. CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Section 54956.9)

Citrus Heights Water District, et al. vs. San Juan Water District, Case Number: 23WM000080, Sacramento County Superior Court

III. OPEN SESSION

The was no reportable action.

IV. ADJOURN

The meeting was adjourned at 5:56 p.m.

MANUEL ZAMORANO, President
Board of Directors
San Juan Water District

ATTEST: _____
TERI GRANT, Board Secretary

SAN JUAN WATER DISTRICT

Board of Director's Board Meeting Minutes

April 24, 2024 – 6:00 p.m.

BOARD OF DIRECTORS

| | |
|-----------------|--------------------|
| Manuel Zamorano | President (absent) |
| Ted Costa | Vice President |
| Ken Miller | Director |
| Dan Rich | Director |
| Pam Tobin | Director |

SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF

| | |
|-----------------|--|
| Paul Helliker | General Manager |
| Donna Silva | Director of Finance |
| Tony Barela | Director of Operations |
| Andrew Pierson | Director of Engineering |
| Devon Barrett | Customer Service Manager |
| Adam Larsen | Field Services Manager |
| Greg Turner | Water Treatment Manager |
| Greg Zlotnick | Water Resources Manager |
| Teri Grant | Board Secretary/Administrative Assistant |
| Ryan Jones | General Counsel |
| Elizabeth Ewens | Water Counsel |

OTHER ATTENDEES

| | |
|------------------|---|
| Roger Canfield | |
| M. Jadrich | |
| Mike M. | |
| Nick Spiers | |
| Ray Riehle | Citrus Heights Water District |
| Kyler Rayden | Citrus Heights Water District Legal Counsel |
| Lindsay Pangburn | Prozio Communications, Inc. |
| Kevin Thomas | Sacramento Suburban Water District |
| Mike Spencer | SJWD Employee |
| Kristen Castanos | Stoel Rives, LLC |

AGENDA ITEMS

- I. Roll Call**
- II. Public Forum and Comments**
- III. Consent Calendar**
- IV. Public Hearing**
- V. Old Business**
- VI. New Business**
- VII. Information Items**
- VIII. Directors' Reports**
- IX. Committee Meetings**

- X. Upcoming Events
- XI. Closed Session
- XII. Open Session
- XIII. Adjourn

Vice President Costa called the meeting to order at 6:00 p.m.

I. ROLL CALL

The Board Secretary took a roll call of the Board. The following directors were present in the Boardroom: Ted Costa, Ken Miller, Dan Rich and Pam Tobin. President Zamorano was absent.

II. PUBLIC FORUM

There were no public comments.

III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and are approved by one motion. There was no separate discussion of these items unless a member of the Board, audience, or staff requested a specific item removed. Consent Calendar item documents are available for review in the Board packet.

1. **Minutes of the Board of Directors Meeting, March 27, 2024 (W & R)**
Recommendation: Approve draft minutes

Director Rich moved to approve the Consent Calendar. Director Tobin seconded the motion and it carried with 4 Aye votes (President Zamorano absent).

IV. PUBLIC HEARING

1. **Board Compensation (W & R)**

Vice President Costa opened the Public Hearing at 6:02 p.m.

The Public Hearing was duly posted and published. There were no formal written comments received.

There were no public comments.

Vice President Costa closed the Public Hearing at 6:03 p.m.

Vice President Costa moved to waive the second reading of Ordinance No. 24-01 and adopt Ordinance No. 24-01 – An Ordinance of the Board of Directors of the San Juan Water District creating Ordinance 1200 - Compensation of Board Members. Director Rich seconded the motion and it carried with 3 Aye votes and 1 No vote (Director Miller with President Zamorano absent).

GM Helliker informed the Board that the revisions to BOD-2.2 Compensation and Reimbursement for Directors policy reflect the ordinance that was just adopted.

Vice President Costa moved to approve revisions to Board Policy No. BOD-2.2 Compensation and Reimbursement for Directors Policy. Director Rich seconded the motion and it carried with 3 Aye votes and 1 No vote (Director Miller with President Zamorano absent).

V. OLD BUSINESS

1. Wholesale Rates (W)

GM Helliker reviewed a written staff report which was included in the Board packet. He explained that the resolution reaffirms the adoption of wholesale rates adopted by the Board by previous motions, which is one of the allegations brought against the District by Citrus Heights and Fair Oaks Water Districts. In response to Director Tobin's question, Legal Counsel Jones informed the Board that the resolution is the proper action for the Board to take at this time.

Vice President Costa moved to approve Resolution 24-01 Reaffirming Wholesale Rates and Charges. Director Rich seconded the motion and it carried with 4 Aye votes (President Zamorano absent).

2. Strategic Plan Update (W & R)

GM Helliker provided the Board with a written staff report which was included in the Board packet. He reported that the plan was distributed to the Wholesale Customer Agencies on March 12th, but no input was received.

Director Tobin moved to approve the revised Strategic Plan. Director Miller seconded the motion and it carried with 4 Aye votes (President Zamorano absent).

3. FY 2023-24 Operations Plan Report Card (W & R)

GM Helliker reviewed the 3rd quarter progress on the FY 2023-24 Operations Plan Report Card. He reviewed a few items that have been delayed.

4. Conjunctive Use and Groundwater Banking Activities Update (W & R)

GM Helliker reported that he and Mr. Zlotnick met with Dan York and Matt Underwood from Sacramento Suburban Water District on April 8th. They discussed the three options of buying part of a well, buying groundwater production capacity, or buying water. The financial terms for buying capacity and/or buying water are being drafted for consideration. In addition, he reported that Orange Vale Water Company has been busy getting the treatment facility installed on their well and he has not heard from them in a while, and there have been no discussions with CHWD or FOWD.

GM Helliker reported that the Regional Water Bank had their monthly meeting today and discussed the EIR and the project description. He stated that he voiced concern

with having water transfers included in the project description. He explained that there is a potential that the CEQA documentation which includes water transfers that RWA prepares might conflict with the District's future CEQA documentation for groundwater substitution transfers.

5. 2024 Hydrology and Operations Update (W & R)

GM Helliker reviewed data which included the current reservoir storage levels across the state, data on releases, temperature and precipitation outlooks, and storage levels and projections at Folsom Reservoir. In addition, he reviewed the water allocations for State Water Project and Central Valley Project contractors.

VI. NEW BUSINESS

1. ACWA Letter Regarding Immediate Past President Activities (W & R)

Director Tobin commented that this item should be under Old Business as it was discussed at the last Board meeting and President Zamorano did not want to send a response letter. GM Helliker explained that the item was not on the agenda at the last Board meeting, but was discussed under his report, and that the Board requested that the item be brought back to the Board for consideration. The Board discussed the letter and there were no objections to the letter.

Vice President Costa moved to approve a response letter to the ACWA letter regarding Immediate Past President activities with his name as the acting President. Director Tobin seconded the motion and it carried with 4 Aye votes (President Zamorano absent).

2. General Manager Employment Agreement (W & R)

Legal Counsel Jones reported that the labor negotiators met with GM Helliker and an amendment to the employment agreement was drafted. Vice President Costa reported that the amendment to the agreement includes an increase of 8.2%, which reflects the 5.2% COLA that all staff received and a 3% merit increase, bringing the contract amount to \$251,184 annually.

Vice President Costa moved to approve the revised amendment to the General Manager employment agreement. Director Miller seconded the motion and it carried with 3 Aye votes and 1 No vote (Director Tobin with President Zamorano absent).

3. Amendment to the 2024/2025 Water Transfer Agreement Between San Juan Water District and Sacramento Suburban Water District (SSWD) (W)

GM Helliker reviewed a written staff report which was included in the Board packet. He explained that SSWD is interested in purchasing water since it is a wet year, and this would help establish a foundation for future groundwater substitution transfers. He added that this would be for up to 4,000 acre-feet of water delivered through existing facilities and would offset SSWD's groundwater pumping.

GM Helliker informed the Board that staff complied with the wholesale water supply agreement which requires notification to the Wholesale Customer Agencies for use of surplus water supplies. He reported that a letter was received from CHWD and FOWD, but it did not state that they did not agree with the analysis or indicate any concern of inadequate supply. He reported that the transfer would generate over \$1 million in wholesale revenue.

GM Helliker informed the Board that the CEQA documentation was included in the Board packet and there were concerns expressed by CHWD and FOWD regarding the CEQA process for this transfer. He informed the Board that his recommendation is to complete the water transfer; however, based on the comments received from CHWD and FOWD, staff could do further research and report back on the appropriate CEQA documentation. for this transfer.

Vice President Costa asked Legal Counsel if the District is looking to put its water rights water to beneficial use and someone prohibits the District from doing so does that cause damage to the District. Legal Counsel Ewens informed the Board that it would depend on what the challenge is. Director Rich asked Mr. Ray Riehle, CHWD Board member, if the District were not to complete the transfer this year due to delays in the environmental documentation and not receive the \$1.1 million of which CHWD would receive approximately \$400,000, would that cause any issue for CHWD. Mr. Riehle informed the Board that he was not authorized by the CHWD Board to speak on that issue.

Hearing no objections from the other Board members, Vice President Costa directed staff to conduct future research on the CEQA documentation requirements and return to a future Board meeting for consideration.

4. FY 2024-25 Budget Assumptions (W & R)

Ms. Silva reviewed her written staff report which was included in the Board packet. She shared the proposed assumptions for the FY 2024-25 budget. She informed the Board that the budget workshop will be conducted at the May Board meeting.

5. Short Term Mutual Aid Exchange of Water to/from Placer County Water Agency (PCWA) (R)

Mr. Barela provided the Board with a written staff report which was included in the Board packet. He explained that PCWA reached out to the District for mutual aid support to provide water to them to maintain service essential to PCWA's customers. He informed the Board that PCWA requested that the District provide 2.0 million gallons per day through the Barton Road intertie from May 1st thru as late as December 31, 2024. In addition, he explained that PCWA will return the equivalent amount of water back to the District, through the same intertie, upon completion of the repairs.

Vice President Costa moved to (1) Adopt Notice of Exemption [CEQA] based on the findings detailed in the Staff Report; and (2) Authorize the General Manager to execute the mutual aid exchange between San Juan Water District

and Placer County Water Agency to Provide Surface Water Supplies. Director Tobin seconded the motion and it carried with 4 Aye votes (President Zamorano absent).

VII. INFORMATION ITEMS

1. GENERAL MANAGER'S REPORT

1.1 General Manager's Monthly Report (W & R)

GM Helliker provided the Board with a written report for March which was included in the Board packet.

1.2 Miscellaneous District Issues and Correspondence

No report.

2. DIRECTOR OF FINANCE'S REPORT

2.1 Miscellaneous District Issues and Correspondence

No report.

3. DIRECTOR OF OPERATIONS' REPORT

3.1 Miscellaneous District Issues and Correspondence

No report.

4. DIRECTOR OF ENGINEERING SERVICES' REPORT

4.1 Miscellaneous District Issues and Correspondence

No report.

5. LEGAL COUNSEL'S REPORT

5.1 Legal Matters

No report.

VIII. DIRECTORS' REPORTS

1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)

Vice President Costa reported that SGA met April 11th. GM Helliker reported that the SGA meeting included the annual accounting of how much water was banked last year, which was approximately 30,000 acre-feet.

2. REGIONAL WATER AUTHORITY (RWA)

No report.

3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)

3.1 ACWA - Pam Tobin

Director Tobin reviewed a list of activities which included the State Board adopting the Chromium-6 MCL, Celebrate Water Awareness Month, QuenchCA public outreach, ACWA Year in Review, ACWA Alerts, ACWA Spring Conference, and the ACWA Board Workshop for the Strategic Plan.

3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin

Director Tobin reported that JPIA is looking at regulations that would allow municipalities to join them, and they are strongly opposed to that. In addition, she confirmed that premiums are increasing, as Ms. Silva stated.

4. CVP WATER USERS ASSOCIATION

Vice President Costa reported that the CVP Water Users Association meets quarterly, and the new Executive Director has been dealing with the rate increases at the Bureau.

5. OTHER REPORTS, CORRESPONDENCE, COMMENTS, IDEAS AND SUGGESTIONS

There were no other matters discussed.

IX. COMMITTEE MEETINGS

1. Public Information Committee – April 15, 2024

The committee meeting minutes were included in the Board packet.

2. Finance Committee – April 16, 2024

The committee meeting minutes were included in the Board packet.

x. UPCOMING EVENTS

1. 2024 ACWA Spring Conference

May 7-9, 2024
Sacramento, CA

At 7:14 p.m., Vice President Costa announced that the Board was adjourning to Closed Session and called for public comment. There was no public comment.

XI. CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Section 54956.9)

Citrus Heights Water District, et al. vs. San Juan Water District, Case Number: 23WM000064, Sacramento County Superior Court

XII. OPEN SESSION

There was no reportable action.

XIII. ADJOURN

The meeting was adjourned at 7:37 p.m.

MANUEL ZAMORANO, President
Board of Directors
San Juan Water District

ATTEST: _____
TERI GRANT, Board Secretary

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: May 22, 2024
Subject: Treasurer's Report – Quarter Ending March 31, 2024

RECOMMENDED ACTION

This report is for information only and will be filed with the meeting minutes.

BACKGROUND

The purpose of the treasurer's report is to update the Board and the public on the status of the District's cash balances and investments and highlight material changes from one period to another. The scope of this report covers the third quarter of fiscal year 2023-2024, ending March 31, 2024.

The District's investment objectives are established by the Board approved Investment Policy. The Investment Policy is guided and constrained by the California Government Code. The Board periodically reviews and adjusts the Investment Policy to ensure ongoing compliance with the government code and to maximize investment flexibility as permitted. The current Investment Policy has the following objectives for the portfolio:

1. Safety
2. Liquidity
3. Yield

Attached is the quarterly Treasurer's Report for the three months ended March 31, 2024.

At December 31, 2023, the end of the previous quarter, the value of the District's total portfolio was \$28 million. Since that time, the value of the District's portfolio increased by \$25.6 million for an ending balance of \$53.6 million as of March 31, 2024. The increase in the portfolio is due to the reimbursement of project funds from the State Revolving Loan Fund for the Hinkle Reservoir Cover and Liner replacement. Cash and short-term investments increased by \$25.5 million. Medium term investments decreased by \$156,866 and long-term investments increased by \$216,285.

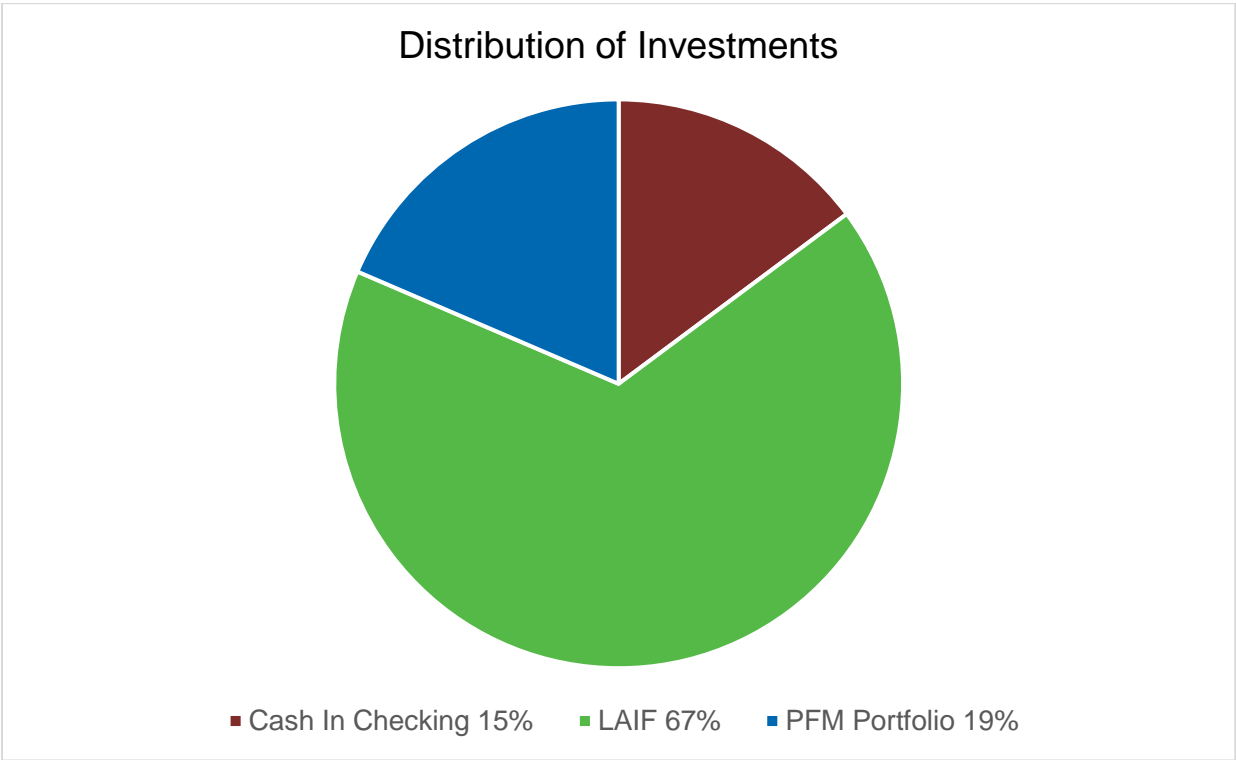
The funds are currently held as follows:

| | |
|-------------------------------------|---------------------|
| Cash at Banking Institutions | \$7,940,403.77 |
| Local Agency Investment Fund (LAIF) | 35,719,948.54 |
| PFM Managed Investment Portfolio | <u>9,938,382.61</u> |
| | \$53,598,734.92 |

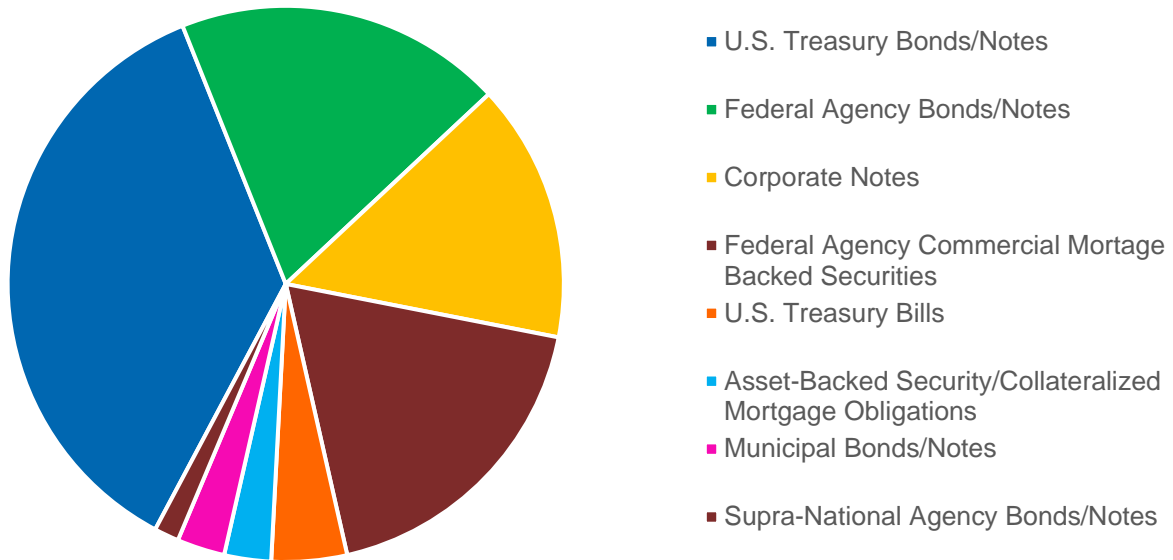
The overall portfolio is diversified with 19% invested in marketable securities (PFM Portfolio), 67% invested in short-term investments that are considered liquid (LAIF) and 15% on deposit with US Bank. Staff, in conjunction with your financial advisors, periodically review the mix of liquid and long-term investments and adjusts the portfolio according to the market conditions and the District's short term cash needs.

All securities held are in conformance with those permitted by the District's Investment Policy. There are sufficient funds to meet the District's expenditure requirements for the next six months.

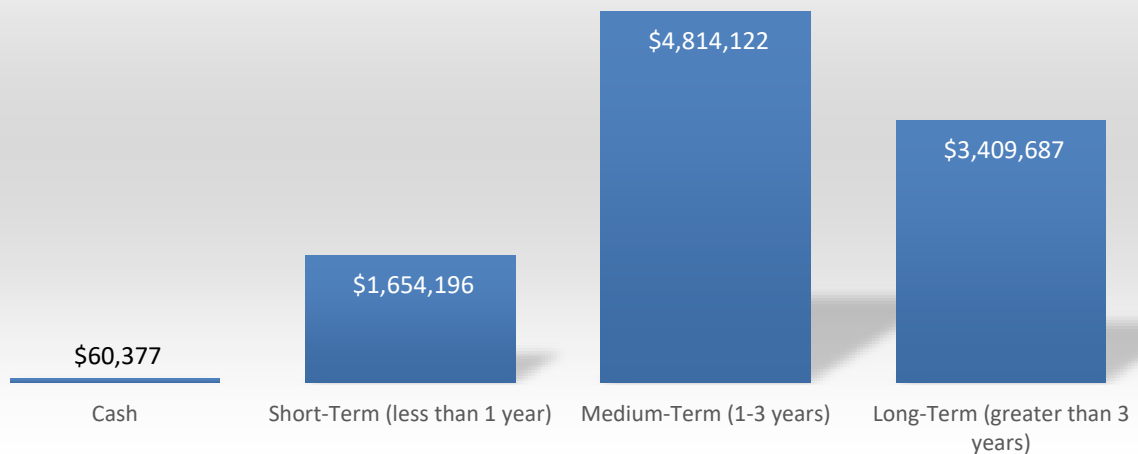
The mix and duration of investments are displayed in the following charts:



Mix of Investments - PFM Portfolio



Duration of PFM Portfolio



The first quarter of 2024 was characterized by continued economic resilience led by strong consumer spending, inflation that continues to slowly grind lower, and a robust labor market. The Federal Reserve held rates constant, but expectations on future rate cuts were lowered.

The portfolio continues to perform well relative to the benchmark (Bank of America Merrill Lynch "BAML" 0-5 year Treasury Index) on an historical basis.

Total Returns – period ending December 31, 2024

| | Duration (years) | Quarter Ending 12/31/2024 | Past Year | Since Inception |
|---------------------------------|---------------------|---------------------------------|-----------|--------------------|
| San Juan Water District | 2.01 | .37% | 3.49% | 1.39% |
| BAML 0-5 Year Treasury Index | 2.02 | .25% | 3.05% | 1.22% |

**San Juan Water District
Treasurer's Report
03/31/2024**

| | Yield % | Par Value | Cost | Current Market Value | Maturity Date |
|---|----------------|------------------|---------------|-----------------------------|----------------------|
| CASH & DEMAND DEPOSITS - US Bank: | 0.75 | 7,940,403.77 | 7,940,403.77 | 7,940,403.77 | na |
| LOCAL AGENCY INVESTMENT FUND (LAIF) | 4.232% | 35,719,948.54 | 35,719,948.54 | 35,719,948.54 | na |
| PFM MONEY MARKET ACCOUNT | na | 60,377.19 | 60,377.19 | 60,377.19 | na |
| LONG-TERM INVESTMENTS (PFM Investment Portfolio): | | | | | |
| <i>U.S. Treasury Bonds/Notes:</i> | | | | | |
| US Treasury Notes | 1.90% | 125,000.00 | 125,566.41 | 124,648.44 | 4/30/2024 |
| US Treasury Notes | 1.78% | 150,000.00 | 151,546.88 | 148,734.38 | 6/30/2024 |
| US Treasury Notes | 1.39% | 15,000.00 | 15,525.59 | 14,842.97 | 7/31/2024 |
| US Treasury Notes | 0.33% | 30,000.00 | 31,327.73 | 29,357.81 | 10/31/2024 |
| US Treasury Notes | 2.72% | 190,000.00 | 181,954.69 | 184,181.25 | 1/15/2025 |
| US Treasury Notes | 0.64% | 120,000.00 | 118,715.63 | 114,206.26 | 4/30/2025 |
| US Treasury Notes | 0.67% | 145,000.00 | 142,564.45 | 135,484.38 | 9/30/2025 |
| US Treasury Notes | 0.78% | 100,000.00 | 97,882.81 | 93,125.00 | 10/31/2025 |
| US Treasury Notes | 1.02% | 175,000.00 | 170,515.63 | 162,777.34 | 11/30/2025 |
| US Treasury Notes | 0.77% | 125,000.00 | 122,753.91 | 115,937.50 | 12/31/2025 |
| US Treasury Notes | 2.95% | 250,000.00 | 227,343.75 | 231,132.80 | 1/31/2026 |
| US Treasury Notes | 3.19% | 260,000.00 | 235,381.25 | 240,378.11 | 1/31/2026 |
| US Treasury Notes | 1.15% | 310,000.00 | 301,644.53 | 286,507.83 | 2/28/2026 |
| US Treasury N/B Notes | 0.81% | 85,000.00 | 84,731.05 | 78,306.25 | 5/31/2026 |
| US Treasury N/B Notes | 2.99% | 135,000.00 | 123,725.39 | 124,368.75 | 5/31/2026 |
| US Treasury N/B Notes | 0.79% | 200,000.00 | 199,562.50 | 184,250.00 | 5/31/2026 |
| US Treasury N/B Notes | 2.77% | 135,000.00 | 124,300.20 | 123,525.00 | 9/30/2026 |
| US Treasury Notes | 3.21% | 160,000.00 | 140,662.50 | 141,324.99 | 6/30/2027 |
| US Treasury Notes | 3.40% | 130,000.00 | 123,251.17 | 121,367.19 | 8/15/2027 |
| US Treasury N/B Notes | 3.93% | 295,000.00 | 294,216.41 | 290,298.44 | 12/31/2027 |
| US Treasury N/B Notes | 3.83% | 220,000.00 | 221,598.44 | 217,456.25 | 2/29/2028 |
| US Treasury N/B Notes | 3.53% | 220,000.00 | 220,962.50 | 214,465.64 | 3/31/2028 |
| US Treasury N/B Notes | 3.61% | 100,000.00 | 99,523.44 | 97,000.00 | 4/30/2028 |
| US Treasury Notes | 4.00% | 100,000.00 | 99,996.09 | 98,890.62 | 6/30/2028 |
| Subtotal | | 3,775,000.00 | 3,655,252.95 | 3,572,567.20 | |
| U.S. Treasury Bills | | | | | |
| US Treasury Bill | 5.28% | 285,000.00 | 284,208.58 | 284,373.60 | 4/16/2024 |
| US Treasury Bill | 5.31% | 150,000.00 | 148,989.92 | 149,365.02 | 4/30/2024 |
| Subtotal | | 435,000.00 | 433,198.50 | 433,738.62 | |

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| ...continued | Yield % | Par Value | Cost | Current Market Value | Maturity Date |
|---|---------|--------------|--------------|----------------------|---------------|
| <i>Supra-National Agency Bond/Note</i> | | | | | |
| Inter-American Devel Bk Notes | 0.52% | 145,000.00 | 144,892.70 | 141,685.74 | 9/23/2024 |
| Subtotal | | 145,000.00 | 144,892.70 | 141,685.74 | |
| <i>Municipal Bonds/Notes</i> | | | | | |
| Mississippi St-A-Txbl Municipal Bonds | 0.57% | 100,000.00 | 100,000.00 | 97,387.00 | 11/1/2024 |
| OR ST Dept Trans Txbl Rev Bonds | 0.57% | 70,000.00 | 70,000.00 | 68,131.70 | 11/15/2024 |
| FL ST Board of Admin Txbl Rev Bonds | 1.11% | 20,000.00 | 20,141.40 | 19,068.80 | 7/1/2025 |
| FL ST Board of Admin Txbl Rev Bonds | 1.26% | 55,000.00 | 55,000.00 | 52,439.20 | 7/1/2025 |
| Los Angeles CCD, CA Taxable GO Bonds | 0.77% | 40,000.00 | 40,000.00 | 37,843.60 | 8/1/2025 |
| Subtotal | | 285,000.00 | 285,141.40 | 274,870.30 | |
| <i>Federal Agency Commercial Mortgage-Backed Security</i> | | | | | |
| FHMS K043 A2 | 1.95% | 98,052.30 | 102,908.96 | 96,393.03 | 12/1/2024 |
| FHMA K061 A2 | 4.31% | 104,225.97 | 101,017.76 | 100,637.88 | 11/1/2026 |
| FHMS K064 A2 | 4.98% | 100,000.00 | 94,328.13 | 96,019.97 | 3/1/2027 |
| FHLMC Multi-family Structured | 4.97% | 55,000.00 | 51,856.84 | 52,772.23 | 4/1/2027 |
| FHLMC Multi-family Structured | 5.01% | 90,000.00 | 84,164.06 | 85,924.15 | 6/1/2027 |
| FHMS K507 A1 | 5.19% | 98,325.43 | 96,782.40 | 97,988.87 | 4/1/2028 |
| FHMS KJ46 A1 | 4.78% | 79,642.61 | 79,640.61 | 79,200.80 | 6/1/2028 |
| FHMS K505 A2 | 4.59% | 100,000.00 | 100,998.80 | 100,291.08 | 6/1/2028 |
| FNA 2023-M6 A2 | 4.58% | 100,000.00 | 98,304.69 | 98,017.79 | 7/1/2028 |
| FHMS K506 A2 | 4.99% | 100,000.00 | 98,520.70 | 99,692.05 | 8/1/2028 |
| FHMS K508 A2 | 5.26% | 100,000.00 | 97,806.40 | 100,011.23 | 8/1/2028 |
| FHMS K509 A2 | 5.60% | 75,000.00 | 72,608.78 | 75,363.03 | 8/1/2028 |
| FHMS K507 A2 | 5.07% | 100,000.00 | 98,804.70 | 100,299.96 | 9/1/2028 |
| FHMS K510 A2 | 5.14% | 40,000.00 | 39,884.36 | 40,548.04 | 10/1/2028 |
| FHMS K511 A2 | 4.93% | 55,000.00 | 54,841.99 | 55,311.55 | 10/1/2028 |
| FHMS K512 A2 | 4.78% | 50,000.00 | 50,466.90 | 50,570.46 | 11/1/2028 |
| FHMS K513 A2 | 4.50% | 55,000.00 | 55,549.40 | 55,053.11 | 12/1/2028 |
| FHMS K514 A2 | 4.34% | 60,000.00 | 60,599.94 | 59,672.51 | 12/1/2028 |
| FHMS K518 A2 | 4.83% | 70,000.00 | 71,690.15 | 72,264.23 | 1/1/2029 |
| FHMS K517 A2 | 4.66% | 90,000.00 | 92,698.74 | 92,471.32 | 1/1/2029 |
| FHMS K515 A2 | 4.78% | 100,000.00 | 102,694.00 | 102,815.95 | 1/1/2029 |
| FHMS K516 A2 | 4.78% | 100,000.00 | 102,999.70 | 103,186.44 | 1/1/2029 |
| Subtotal | | 1,820,246.31 | 1,809,168.01 | 1,814,505.68 | |
| <i>Federal Agency Bonds/Notes:</i> | | | | | |
| Freddie Mac Notes | 1.52% | 250,000.00 | 249,807.50 | 242,310.00 | 2/12/2025 |
| Federal Home Loan Bank Notes | 0.60% | 100,000.00 | 99,504.00 | 95,431.00 | 4/14/2025 |
| Fannie Mae Notes | 0.67% | 125,000.00 | 124,742.50 | 119,328.38 | 4/22/2025 |
| Fannie Mae Notes | 0.61% | 160,000.00 | 160,118.40 | 152,740.32 | 4/22/2025 |

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| ...continued | Yield % | Par Value | Cost | Current Market Value | Maturity Date |
|---------------------------------------|---------|--------------|--------------|----------------------|---------------|
| Fannie Mae Notes | 0.54% | 145,000.00 | 144,699.85 | 137,353.72 | 6/17/2025 |
| Freddie Mac Notes | 0.48% | 90,000.00 | 89,551.80 | 84,831.12 | 7/21/2025 |
| Fannie Mae Notes | 0.47% | 100,000.00 | 99,532.00 | 93,868.40 | 8/25/2025 |
| Fannie Mae Notes | 0.49% | 135,000.00 | 134,269.65 | 126,722.34 | 8/25/2025 |
| Fannie Mae Notes (Callable) | 4.00% | 315,000.00 | 314,984.25 | 310,521.33 | 8/28/2025 |
| Freddie Mac Notes | 0.44% | 140,000.00 | 139,578.60 | 131,107.20 | 9/23/2025 |
| Freddie Mac Notes | 0.47% | 175,000.00 | 174,177.50 | 163,884.00 | 9/23/2025 |
| Fannie Mae Notes | 0.51% | 105,000.00 | 104,960.10 | 98,029.58 | 11/7/2025 |
| Federal Home Loan Bank Nts (Callable) | 5.40% | 130,000.00 | 130,000.00 | 129,844.00 | 2/23/2026 |
| Subtotal | | 1,970,000.00 | 1,965,926.15 | 1,885,971.39 | |

Corporate Notes:

| | | | | | |
|--|-------|--------------|--------------|--------------|------------|
| Toyota Motor Credit Corp Corp Notes | 1.58% | 30,000.00 | 30,293.10 | 29,114.04 | 2/13/2025 |
| Toyota Motor Credit Corp Corp Notes | 1.58% | 45,000.00 | 45,439.65 | 43,671.06 | 2/13/2025 |
| Amazon.com Inc. Corp Notes | 3.06% | 50,000.00 | 49,920.50 | 48,894.90 | 4/13/2025 |
| Citigroup Inc Corp (Callable) Notes | 0.98% | 25,000.00 | 25,000.00 | 24,870.90 | 5/1/2025 |
| Citigroup Inc Corp (Callable) Notes | 0.91% | 25,000.00 | 25,066.25 | 24,870.90 | 5/1/2025 |
| Goldman Sachs Group Inc. Corp Notes | 0.94% | 65,000.00 | 72,616.70 | 63,619.47 | 5/22/2025 |
| JP Morgan Chase & Co. Corp (Callable)Notes | 0.77% | 90,000.00 | 90,000.00 | 88,290.18 | 8/9/2025 |
| JP Morgan Chase & Co Corp Notes (Callab | 3.83% | 100,000.00 | 92,292.00 | 98,100.20 | 8/9/2025 |
| Bristol-Myers Squibb Co Corporate Notes | 0.98% | 35,000.00 | 34,651.40 | 32,679.36 | 11/13/2025 |
| Bank of America Corp Notes (Callable) | 3.38% | 70,000.00 | 70,000.00 | 68,500.39 | 4/2/2026 |
| Paccar Financial Corp | 4.90% | 100,000.00 | 100,411.00 | 100,228.90 | 8/10/2026 |
| Bank of American NA Corporate Notes | 5.85% | 100,000.00 | 99,158.00 | 100,949.50 | 8/18/2026 |
| Target Corp (Callable) | 1.99% | 15,000.00 | 14,974.50 | 13,920.17 | 1/15/2027 |
| Target Corp Corporate (Callable) Notes | 1.96% | 60,000.00 | 59,963.40 | 55,680.66 | 1/15/2027 |
| Bank of New York Mellon Corp (Callable) | 1.98% | 100,000.00 | 100,322.00 | 92,544.30 | 1/26/2027 |
| Adobe Inc (Callable) Corp Note | 4.20% | 100,000.00 | 92,310.00 | 93,317.90 | 2/1/2027 |
| PNC Financial Services Corp Notes (Callab | 4.69% | 105,000.00 | 98,590.80 | 99,247.68 | 5/19/2027 |
| PNC Financial Services Corp Notes (Callab | 4.80% | 110,000.00 | 102,786.20 | 103,973.76 | 5/19/2027 |
| Amazon.com Inc. (Callable) Corp Notes | 3.56% | 110,000.00 | 98,514.90 | 98,785.50 | 6/3/2027 |
| Home Depot Inc. Corp (Callable) Notes | 4.16% | 100,000.00 | 94,340.00 | 93,976.50 | 9/14/2027 |
| John Deere Capital Corp | 4.98% | 45,000.00 | 44,932.95 | 45,269.15 | 7/14/2028 |
| John Deere Capital Corp | 4.73% | 55,000.00 | 55,539.00 | 55,328.95 | 7/14/2028 |
| Blackroc Funding Inc. Corp Notes | 4.74% | 10,000.00 | 9,981.90 | 10,005.59 | 3/14/2029 |
| Subtotal | | 1,545,000.00 | 1,507,104.25 | 1,485,839.96 | |

Asset-Backed Security/Collateralized Mortgage Obligation:

| | | | | | |
|-----------------|-------|-----------|-----------|-----------|------------|
| Harot 2021-I A3 | 0.27% | 1,631.26 | 1,631.23 | 1,621.96 | 4/21/2025 |
| Hart 2021-A A3 | 0.38% | 3,153.69 | 3,153.36 | 3,127.39 | 9/15/2025 |
| Carmx 2021-1 A3 | 0.34% | 2,581.85 | 2,581.35 | 2,547.77 | 12/15/2025 |
| TAOT 2021-C A3 | 0.43% | 15,587.05 | 15,585.80 | 15,218.19 | 1/15/2026 |

continued next page.....

| ...continued | Yield % | Par Value | Cost | Current Market Value | Maturity Date |
|--|---------|----------------------|----------------------|----------------------|---------------|
| Carmx 2021-2 A3 | 0.52% | 8,465.57 | 8,463.75 | 8,327.02 | 2/17/2026 |
| Hart 2021-C A3 | 0.75% | 7,982.97 | 7,981.18 | 7,807.09 | 5/15/2026 |
| DCENT 2021-A1 A1 | 0.58% | 30,000.00 | 29,993.58 | 29,335.10 | 9/15/2026 |
| Harot 2023-3 A3 | 5.42% | 65,000.00 | 64,986.60 | 65,260.31 | 2/18/2028 |
| Taot 2023-C A3 | 5.17% | 20,000.00 | 19,995.48 | 20,027.22 | 4/17/2028 |
| Fitat 2023-1 A3 | 5.53% | 70,000.00 | 69,995.66 | 70,460.87 | 8/15/2028 |
| BACCT 2023-A2 A2 | 4.98% | 35,000.00 | 34,995.30 | 35,120.35 | 11/15/2028 |
| GMCAR 2024-1 A3 | 4.85% | 10,000.00 | 9,997.99 | 9,973.26 | 12/18/2028 |
| Subtotal | | 269,402.39 | 269,361.28 | 268,826.53 | |
| TOTAL LONG TERM INVESTMENTS | | 10,244,648.70 | 10,070,045.24 | 9,878,005.42 | |
| TOTAL CASH & INVESTMENTS AT 3/31/2024 | | 53,965,378.20 | 53,790,774.74 | 53,598,734.92 | |

STAFF REPORT

To: Board of Directors
 From: Mark Hargrove, Senior Engineer
 Date: May 22, 2024
 Subject: Amendment No. 2 for On-call Material Testing and Geotechnical Services with Youngdahl Consulting Group, Inc.

RECOMMENDED ACTION

Staff requests a Board motion to authorize the Director of Engineering Services to execute Amendment No. 2 with Youngdahl Consulting Group, Inc. (Youngdahl) in the amount of \$30,000, bringing total contract amount to \$80,000. The staff recommendation was reviewed by the Engineering Committee, which recommends approval by the Board of Directors.

BACKGROUND

Each fiscal year the District’s Engineering Department (Engineering) enters into an agreement with Youngdahl in the amount not to exceed \$50,000 (Director’s authorized limit) to perform intermittent “on-call” material testing and geotechnical services during the design and/or construction phases of projects. These services mainly include:

- Investigations – Includes site investigations, evaluations and recommendations for the design of facilities (i.e. pipelines, structures).
- Concrete Testing – Includes testing of concrete (i.e. slump, strength) used in construction to ensure it meets the requirements of engineering specifications.
- Soil Testing - Includes testing of soil (i.e. gradations, compaction) used in construction to ensure it meets the requirements of engineering specifications and County requirements.
- Special Inspections – Includes inspection of structural components, usually steel, to ensure materials, sizes, and connections (i.e. bolting, welding) meet the requirements of engineering specifications.

On July 28, 2023, the District entered into an agreement with Youngdahl for \$40,000. On March 1, 2024, Amendment No. 1 was executed which increased the agreement amount to \$50,000. To date, approximately \$48,114 has been spent for Youngdahl’s services on 5 projects. See table below.

| Project | Type of Services | Amount (Actual) |
|---|---|--------------------|
| Bacon Generator Replacement Project | Concrete & soil testing | \$3,311.50 |
| FY 22/23 Air Release Valve Replacements | Soil testing | \$15,970.00 |
| Baldwin Channel Improvements Project | Investigations, concrete & soil testing | \$6,537.00 |
| Administration Deck Replacement Project | Investigations | \$3,799.00 |
| FY 22/23 Services Replacement Project | Soil testing | \$18,496.50 |
| Total | | \$48,114.00 |

Engineering expects it will need an additional \$30,000 added to the agreement budget with Youngdahl for special inspection services for the construction of Lime Silo and Thickener Project and soil testing services for the construction of the FY 22/23 Services Replacement Project, FY 23/24 Air Release Valve Replacement Project, and Douglas Blvd/Auburn Road Pipeline Crossing.

FINANCIAL CONSIDERATIONS

The On-call Material Testing and Geotechnical Services costs are included in the individual Project budgets included in the FY 2023/2024 Retail and Wholesale CIP Budgets.

STAFF REPORT

To: Board of Directors

From: Andrew Pierson, Director of Engineering Services

Date: May 22, 2024

Subject: Hinkle Reservoir Liner and Cover Replacement Project – Contract Amendment

RECOMMENDED ACTION

Staff requests a Board motion to authorize the Director of Engineering Services to execute an amendment with HDR Engineering, Inc. (HDR) in the amount of \$12,748.55, bringing the total contract amount to \$1,046,748.55 for completion of the Hinkle Reservoir Liner and Cover Replacement Project (Project). The staff recommendation was reviewed by the Engineering Committee, which recommends approval by the Board of Directors.

BACKGROUND

On September 25, 2019, the Board approved a Professional Services Agreement with HDR in the amount of \$940,014 with a total authorized budget of \$1,034,000 which included a 10% contingency for the design of the Hinkle Reservoir Liner and Cover Replacement Project. This Agreement did not include the optional engineering services during construction that was included in HDR's original proposal which was estimated at \$210,921.

The total cost to complete design of the Project was approximately \$705,000, which left \$329,000 in the Board authorized budget for HDR to provide engineering services during construction. However, due to work on the 78-inch slide gate being postponed until after the reservoir was put back into service, and some additional engineering support services required on the rainwater collection system, HDR estimates they will exceed the Board authorized budget by \$12,748.55. This estimate includes time to finalize the as-built drawings and project close-out.

BUDGET IMPACT

The Project was originally included in the District's FY 2022/23 Wholesale Budget, and a portion of the budget was rolled into FY 2023/24. Construction costs for the Project are being financed through the Drinking Water State Revolving Fund, however funding for this contract was included with the District's Wholesale Budgets for FY 2022/23 and 2023/24 and will be paid out of Wholesale Capital reserves.

STAFF REPORT

To: Board of Directors
From: Andrew Pierson, Director of Engineering Services
Date: May 22, 2024
Subject: Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project – Construction Contract

RECOMMENDED ACTION

Staff requests a recommendation a Board motion to authorize the Director of Engineering Services to approve a construction contract with Soracco, Inc. (Soracco) for the amount of \$197,349 with a construction contingency of \$19,735 (10%) for a total authorized budget of \$217,084. The staff recommendation was reviewed by the Engineering Committee, which recommends approval by the Board of Directors.

BACKGROUND

This Project includes the replacement of approximately 130-feet of 10-in steel host pipe and 6-in C-900 PVC pipe with new 10-in ductile iron pipe at the intersection of Douglas Blvd and Auburn Folsom Road.

In August of 2018, the existing 10-in steel pipe was originally scheduled to be replaced with new 10-in fusible joint C-900 PVC pipe by utilizing pipe bursting methods as part of the District's 2017/2018 Water Mains and Services Replacement Project. However, the camera inspection of the 10-in steel pipe revealed two welded elbows at the intersection of Douglas Blvd and Auburn Folsom Road, thus eliminating the option of pipe bursting as the method for replacement. Traditional open-trench installation was considered not viable at that time due to high estimated costs for paving restoration, traffic control, etc., because Placer County had recently completed paving and ADA improvements at the intersection. Therefore, the District decided to slip-line the existing 10-in steel pipe with new 6-in fusible joint C-900 PVC pipe as a temporary replacement, and would install a new 10-in pipe in the future ahead of any County planned paving improvements at the intersection.

On March 11, 2024, District staff was notified of Placer County's planned 2024 Surface Treatment and Overlay Projects which included the intersection of Douglas Blvd and Auburn Folsom Road. The design for the Project was completed in-house, and the Engineer's construction estimate is approximately \$200,000.

CURRENT STATUS

The project was first advertised for bidding on April 29, 2024. Three (3) bids were received on May 14, 2024 and are summarized as follows:

| Bidder | Bid Amount |
|----------------------------|------------|
| Soracco, Inc. | \$197,349 |
| JPB Designs Inc. | \$285,875 |
| Flowline Contractors, Inc. | \$322,872 |

Soracco was the lowest responsive, responsible bidder. Soracco's bid documents were reviewed and found to be complete and in order, including license, insurance, and bonds.

FINANCIAL CONSIDERATIONS

This Project was included in the Retail CIP mid-year estimate.

RESOLUTION NO. 24-02

RESOLUTION CALLING PRESIDENTIAL GENERAL ELECTION SAN JUAN WATER DISTRICT

WHEREAS, an election will be held within the SAN JUAN WATER DISTRICT that will affect Sacramento and Placer counties on November 5, 2024, for the purpose of electing DIRECTORS (2) by and from Divisions 2 and 4; and

WHEREAS, a Presidential General Election will be held within the County of Sacramento on the same day.

WHEREAS, Elections Code §10403 requires jurisdictions to file with the Board of Supervisors, and a copy with the Registrar of Voters, a resolution requesting consolidation with a statewide election.

THEREFORE, BE IT RESOLVED, that the SAN JUAN WATER DISTRICT requests the Board of Supervisors of Sacramento County to consolidate the regularly scheduled Presidential General Election, November 5, 2024; and

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

| Incumbent's Name | Division Number | Regular/Short Term |
|------------------------|-----------------|--------------------|
| Kenneth H. Miller | 2 | Regular |
| Pamela Elizabeth Tobin | 2 | Regular |

1. Said Directors for the District are elected in the following manner:

By District, Division or Area

The candidates are qualified and elected by district, division, or area.

2. For the publication of the candidate's statement, pursuant to Elections Code §13307. The limitation on the number of words that a candidate may use in their candidate's statement shall not exceed 200 words; and

BE IT FURTHER RESOLVED, that the cost of the Candidate Statement shall be paid by the candidate at the Sacramento County Voter Registration and Elections Department. If the District is shared, candidate(s) shall pay at their respective election's office.

- In the case of a tie vote, the election shall be determined by LOT. Elections Code §10551(b)
- The district hereby certifies that there are **NO** District Boundary changes since our last election.

BE IT FURTHER RESOLVED, that the District agrees to reimburse the Registrar of Voters for actual costs accrued, such costs to be calculated by the method set forth in the County's current Election Fee Schedule.

THEREFORE, BE IT RESOLVED, that the SAN JUAN WATER DISTRICT requests the Board of Supervisors of Sacramento County consolidate the regularly scheduled General District Election with the Presidential General Election to be held on November 5, 2024; and

PASSED AND ADOPTED by the Board of Directors of the San Juan Water District on the 22nd day of May 2024, by the following vote:

AYES: DIRECTORS:
 NOES: DIRECTORS:
 ABSENT: DIRECTORS:

MANUEL ZAMORANO, President, Board of Directors

ATTEST:

TERI GRANT, Board Secretary

NOTICE OF DISTRICT ELECTION

SAN JUAN WATER DISTRICT

Notice is hereby given that a Presidential General Election will be held on November 5, 2024, in this district. The offices for which candidates may declare their candidacy are:

Director, two positions, representing each of Divisions 2 and 4.

QUALIFICATIONS: Each candidate must meet the following qualifications for office as specified in the principal act or code under which this district is organized:

CANDIDATE SHALL BE A REGISTERED VOTER RESIDING WITHIN THEIR
RESPECTIVE DIVISION

CODE REFERENCE: GOV. CODE 61040 (b)

Official declarations of candidacy for eligible candidates desiring to file for any of the elective offices may be obtained from the office of the Registrar of Voters at 7000 65th Street, Suite A, Sacramento, CA 95823-2315, on and after July 15, 2024, and must be filed not later than 5:00 p.m. on August 9, 2024. However, if a declaration of candidacy for an incumbent is not filed by August 9, 2024, any person other than the incumbent shall have until 5:00 p.m. on August 14, 2024, to file a declaration of candidacy for such office.

Appointment to each elective office will be made by the supervising authority as prescribed by Elections Code §10515 in the event there are no candidates or an insufficient number of candidates for such office and a petition for an election is not filed within the time prescribed by Elections Code §10515; that is, by 5:00 p.m. on August 9, 2024.

Dated this 22nd day of May 2024.

District Secretary

(District Seal)

PUBLICATION OF NOTICE OF ELECTION

Elections Code §12112 requires the publication of a “Notice of Election.” The notice shall contain the date of the Presidential General Election, name the offices for which candidates may file, and state the qualifications required by the principal act for each office, as well as other pertinent information.

San Juan Water District

(Name of District)

The Registrar of Voters will publish a combined election notice for all districts scheduled for election on November 5, 2024.

Dated this 22nd day of May 2024.

District Secretary

MAP AND BOUNDARY CERTIFICATION

The **San Juan Water District** hereby certifies that no map and boundary changes have occurred
(Name of District)

Since the November 8, 2022, election, and that the map and boundary description that you have on file is current.

Dated this 22nd day of May 2024.

District Secretary

(District Seal)

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 24-03

RESOLUTION OF THE GOVERNING BODY OF THE

San Juan Water District

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction
on

November 5, 2024; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

| Incumbent's Name | Division Number (if applicable) | Regular/Short Term |
|------------------------|------------------------------------|-----------------------|
| Pamela Elizabeth Tobin | 2 | Regular |
| Kenneth H. Miller | 2 | Regular |
| | | |
| | | |
| | | |

2. Said Directors for this District are elected in the following manner:

 At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

 X By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

 Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

 Qualified by Division-Elected at Large.

Directors must be a landowner. Multiple ownerships can designate single owner to cast vote or cast pro rata share.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed 200 words.
(Specify either 200 or 400 words)
- The cost of the Candidate Statement shall be paid by the Candidate .
(Specify Candidate or District)

MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District does not request that the following measure(s) be decided at this election.
(Specify does or does not)

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) _____)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by LOT .
(Specify lot or runoff election)
- The County Clerk is requested to provide election services. If the District requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the District.
(Specify requested or not requested)

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on May 22, 2024.

AYES: Costa, Miller, Rich, Tobin, Zamorano

NOES:

ABSENT:

BOARD PRESIDENT
MANUEL ZAMORANO

ATTEST: _____
BOARD SECRETARY
TERI GRANT

(Seal)

STAFF REPORT

To: Board of Directors
From: Paul Helliker, General Manager
Date: May 22, 2024
Subject: Potential Combination with SSWD

RECOMMENDED ACTION

Discussion and Possible Action

BACKGROUND

Discussions between the Sacramento Suburban Water District (SSWD) and San Juan have been occurring since 2011. In 2014-15, two reports were prepared by consultants, evaluating three options (Phase 1 Report) and the best approach for combination, including Board structure (Phase 2A Report). At a joint Board meeting in 2015, the San Juan Board of Directors voted to move forward with the business case analysis (Phase 2B report), which would lead to a resolution to the Local Agency Formation Commission, but the SSWD Board voted not to proceed.

In 2018, San Juan communicated with SSWD, to inquire about restarting discussions concerning combination. The two organizations set up a 2x2 ad hoc Board committee, which met during 2018 and 2019. During 2019, San Juan and SSWD agreed to expand the discussion of potential combination to other interested agencies, and conducted a “collaboration/integration” project with five other neighboring water agencies, to evaluate different alternatives that ranged from status quo operations to merger among the agencies. That project was completed in 2021. Subsequently, SSWD and the Carmichael Water District jointly conducted deliberations concerning the combination of their two organizations, but those were terminated by the Carmichael WD Board of Directors in March of this year.

SSWD has sent to us a letter inquiring about our interest in conducting further discussions with them about potential combination of SSWD and San Juan (attached). Staff recommends that the Board agree to such further discussions and request that a joint meeting of the two Boards of Directors be convened in the near future to define the scope and schedule of such discussions.

General Manager

Daniel R. York



Board of Directors

President - Kevin M. Thomas
Vice President - Robert P. Wichert
Jay N. Boatwright
David A. Jones
Craig M. Locke

April 25, 2024

San Juan Water District
Attn: Paul Helliker
General Manager
9935 Auburn Folsom Road
Granite Bay, CA 95746

Re: Status of Combination Discussions

Dear Paul:

On behalf of the Board of Directors of Sacramento Suburban Water District, I am writing to inquire about the combination discussions that occurred between San Juan Water District and Sacramento Suburban Water District that dates back to 2015.

At Sacramento Suburban Water District's April 22, 2024, Special Board Meeting, the Board of Directors directed staff to contact San Juan Water District to determine if there is interest in pursuing additional combination discussions with our agency.

The Sacramento Suburban Water District Board of Directors would appreciate you presenting this topic to your Board of Directors at a future Board meeting. Please let me know the outcome of the subject request.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dan York", is written over a light blue horizontal line.

Dan York
General Manager

cc: SSWD Board of Directors
SJWD Board of Directors



STAFF REPORT

To: Board of Directors
From: Greg Zlotnick, Water Resources Manager
Date: May 22, 2024
Subject: Reduction of Take-or-Pay Obligation to Placer County Water Agency

ISSUE

Should San Juan Water District (“San Juan” or “District”) reduce its annual take-or-pay (“ToP”) obligation to Placer County Water Agency (“PCWA”) from 12,500 acre-feet (AF) to 10,000 AF.

RECOMMENDED ACTION

Direct staff to notify PCWA of San Juan’s reduction in its take-or-pay obligation to by 2,500 AF to 10,000 AF, effective January 1, 2025, consistent with the terms of the entitlement contract.

HISTORY

San Juan’s initial ToP obligation to PCWA, as set forth in the contract “For A Water Supply” (“Contract”) entered into in 2000, was for all of the 25,000 AF entitlement.

In 2015, the first Amendment to the Contract reduced the ToP obligation under drought conditions consistent with the Water Forum’s then existing operational commitments tied to the unimpaired inflow (UIF) to Folsom Reservoir. Notably, the minimum delivery commitment, which would only occur if the UIF was 400,000 AF or less, was 10,000 AF.

There have been no years, since the first Amendment was signed, when material reductions have become operative because San Juan’s current Water Forum Purveyor Specific Agreement has not required it and the 400,000 AF UIF trigger has never been tripped.

A second Amendment to the Contract was entered into at the end of 2017 whereby the ToP amount was reduced from 25,000 AF to 12,500 AF. This action resulted in ongoing annual savings to San Juan Wholesale of approximately \$312,500 – \$375,000 based on an average water rate of \$25-\$30/AF. This second Amendment maintained San Juan’s access to “up to” 25,000 AF from PCWA, but required prior approval by PCWA of any deliveries above 12,500 AF.

Shortly before the second Amendment was enacted, San Juan and Roseville agreed that Roseville would compensate San Juan for 4,000 AF of San Juan’s 12,500 AF ToP obligation to PCWA beginning July 1, 2018. This effectively reduced San Juan’s revised ToP obligation to PCWA to 8,500 AF.

At the end of May 2023, Roseville terminated the 2004 agreement that had been amended in 2017 to have Roseville pay for 4,000 AF of San Juan’s ToP obligation to PCWA as set forth in the preceding paragraph. Consequently, as of the start of the current fiscal year, San Juan has been paying the full current 12,500 AF ToP obligation to PCWA.

In late 2020, a third Amendment to the Contract extended its term through 2041.

DISCUSSION

Should the ToP obligation be reduced from 12,500 AF to 10,000 AF, the annual savings based on the estimated average water rate of \$25-\$30/AF would range from \$62,500 – \$75,000.

The PCWA entitlement water is, with rare exception, exclusively used in San Juan's Placer County retail service area because if it is used in the District's Sacramento County service area there is an additional 75% rate premium that has to be paid for the water. If the water is sent outside our service area, 95% of any revenue generated must go to PCWA per the terms of the Contract. Consequently, there would generally be no need for PCWA water in amounts above our Placer County usage.

Our average deliveries to Placer County over the last ten years have been approximately 9,116 AF. With implementation of the new conservation regulations, it is likely deliveries will be reduced to our Placer County customers because of the need to reduce outdoor usage.

Overall, based on our 2020 Urban Water Management Plan, San Juan's total retail deliveries are estimated to increase by 200 AF, from 11,300 AF in 2025 to 11,500 AF in 2045. Over the last five years, the split between Placer County and Sacramento County retail customers has been approximately 76% to 24% respectively. Applying those proportions to the estimated 200 AF increase in San Juan's retail demands in 2045 would result in approximately a 152 AF increase in our Placer County service area. Adding that to the ten-year average Placer County deliveries would be 9,268 AF, leaving a buffer of 732 AF under a 10,000 AF ToP supply, not accounting for the expected reduction in outdoor usage resulting from the new conservation regulations.

With regard to San Juan's total wholesale demands, average deliveries over the last five years have been 32,613 AF, inclusive of deliveries to Placer County.

Adding a 10,000 AF ToP supply from PCWA to our 33,000 AF of water rights supplies, provides San Juan with a minimum of 43,000 AF of supply. Moreover, our Central Valley Project (CVP) contract is for 24,200 AF. Last year and this year we have and will take CVP water to build up our "historic use" to provide access to additional supplies from the CVP during future drought allocations under the CVP's Shortage Policy. We are looking to continue to build our "historic use" to try to ensure access to CVP water under a shortage allocation of at least 2,500 AF or more. Taken together, San Juan's minimum expected available supplies would be 45,500 AF to meet an estimated demand of between 30,000 AF – 35,000 AF.

Based upon the above analysis, reducing the ToP obligation to PCWA would not put San Juan's ability to meet dry year demands at risk, and would preserve a minimum buffer of about 10,000 AF of available supplies. Moreover, with access to CVP supplies during wetter years, there would be plentiful supplies available to pursue groundwater banking activities using those CVP supplies once the Sacramento Regional Groundwater Bank receives federal acknowledgement, or using water right water to do so, while still having sufficient supplies to meet all Wholesale Customer Agency surface water demands.

San Juan is unique in having access to highly reliable and sufficient water supplies during drier years, coupled with a CVP Contract to provide additional supplies during wetter years for banking purposes. Reducing the ToP obligation to PCWA from 12,500 AF to 10,000 AF will not change that reality. However, reducing the ToP obligation by 2,500 AF will save San Juan Wholesale an estimated \$62,500 -- \$75,000 annually.

RESOLUTION NO. 24-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN JUAN WATER DISTRICT CHANGING THE DATE FOR ITS REGULAR MEETINGS AND APPROVING A CONFORMING AMENDMENT TO THE BOARD RULES

WHEREAS, pursuant to Government Code sections 54954 and 61044, the District Board of Directors has fixed the time and place of its regular meetings as 6:00 p.m. on the second and fourth Wednesday of each month, and set forth that time and those dates in its Rules of the Board;

WHEREAS, District Board of Directors desires to change the meeting day of the regularly-scheduled meeting each month; and

WHEREAS, Rule 3 of the Rules of the Board must be amended to set forth this change in date for regular meetings of the Board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of San Juan Water District as follows:

1. Regular Board meetings of the District Board of Directors will be held on the third Wednesday of each month. The starting time of District Board meetings remains 6:00 p.m.
2. The Board approves the amendment to Rule 3 of the Rules of the Board to memorialize the change in meeting dates as set forth in the copy of the revised Rule 3 attached to and made a part of this Resolution as Exhibit A.
3. This resolution shall be effective with the July 2024 regular Board meeting.

PASSED AND ADOPTED by the Board of Directors of the San Juan Water District on the 22nd day of May 2024, by the following vote:

| | |
|---------|------------|
| AYES: | DIRECTORS: |
| NOES: | DIRECTORS: |
| ABSENT: | DIRECTORS: |

MANUEL ZAMORANO
President, Board of Directors

TERI GRANT
Secretary, Board of Directors

RULE 3 - TIME AND PLACE FOR REGULAR MEETINGS

The regular monthly meeting of the Board of Directors will be held at the District office on the third ~~fourth~~ Wednesday of each month commencing at 6:00 p.m., ~~with the exception of November and December wherein the meeting will be held on the second Wednesday of each month.~~ The location, day and time for holding regular meetings may be changed by the Board of Directors from time to time by resolution. If a regular meeting falls on a holiday (as listed in Government Code section 6700), the meeting will be held on the day designated by the Board. (See Government Code section 54954(a).)

RULE 4 - QUORUM REQUIREMENTS

Three members of the Board will constitute a quorum for the transaction of business. (See Government Code section 61224.)

RULE 5 - MAJORITY VOTE

Three members of the Board will be required to approve any ordinance, resolution or motion, unless a different voting requirement to approve a particular action is specified under State law. (See Government Code section 61225.)

RULE 6 - WHAT CONSTITUTES AN AFFIRMATIVE VOTE

Unless a Director is not voting because of a conflict of interest, a Director who is present will be deemed to have voted in the affirmative on a matter unless the Director votes against the measure by casting a "no" vote. An "abstain" vote will constitute an "aye" vote. (See *Dry Creek Valley Association, Inc. v. Board of Supervisors* (1977) 67 Cal.App.3d 839.) When calling for the vote on a motion, the President of the Board will normally ask if there is any opposition, since the remaining Directors present will be deemed to have voted in the affirmative unless they are not voting due to a conflict of interest.

RULE 7 - CONFLICTS OF INTEREST

A member of the Board may not make, participate in making or in any way attempt to use his or her official position to influence a decision of the Board of Directors in which he or she knows or has reason to know that he or she has a financial interest. (Government Code section 87100.) Generally, a Director has a financial interest in a matter if it is reasonably foreseeable that the Board decision would have a material financial effect (as defined by the Fair Political Practices Commission's ["FPPC"] regulations) that is distinguishable from the effect on the public generally, involving dollar amounts set by FPPC regulations from time to time, on: (a) a business entity in which the Director has a direct or indirect investment in the amount specified in FPPC regulations; (b) real property in which the Director has a direct or indirect investment interest, with a worth in the amount specified in FPPC regulations; (c) a source of income of the Director, in the amount specified in FPPC regulations, within twelve months before the Board decision; (d) a source of gifts to the Director, in the amount specified in FPPC regulations, within twelve months before the Board decision; or (e) a business entity in which the Director holds a position as a director, trustee, officer, partner, manager or employee. An "indirect interest" means any investment or interest owned by the spouse or dependent child of the Director, by an agent on behalf of the Director, or by a business entity or trust in which the Director, or the Director's



PROPOSED BUDGET

FISCAL YEAR 2024-2025

San Juan Water District
Granite Bay, California



Cover Photo: Scott DesJardin

Scott DesJardin (aka "Scotty") has been employed with the San Juan Water District for over 20 years. He currently serves as a Field Services Distribution Operator IV. Scotty has a ready smile and is the first man in the hole when there is a leak to be repaired underground. He is a valuable resource in terms of his knowledge of the retail distribution system and in terms of training the District's newer employees. If you run across him in the service area, give him a friendly wave and you will be rewarded with a warm and happy greeting. Thanks for years of hard work for the District Scotty!

GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**San Juan Water District
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to San Juan Water District for its annual budget for the fiscal year beginning July 1, 2023. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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San Juan Water District

Fiscal Year 2024-25 Budget



Prepared by the Finance Department under Direction of
the General Manager

Mission Statement:

Ensure the delivery of a reliable water supply of the highest quality at the lowest reasonable price.

Vision Statement:

To be a recognized industry leader in the treatment and distribution of a reliable supply of safe and clean drinking water, while protecting and retaining the District's water rights and supply.



First Drink from
Newly Rehabilitated
Hinkle Reservoir



San Juan Water District
9935 Auburn Folsom Road
Granite Bay, California 95746
(916) 791-0115
www.sjwd.org

Elected Officials

Manuel Zamorano, President/Director
Edward J. "Ted" Costa, Vice-President/Director
Kenneth H. Miller, Director
Dan Rich, Director
Pamela Tobin, Director

Appointed Officials

Paul Helliker, General Manager
Teri Grant, Board Secretary
Donna Silva, Treasurer

Management Team

Tony Barela, Director of Operations
Andrew Pierson, Director of Engineering Services
Donna Silva, Director of Finance
Devon Barrett, Customer Services Manager
Adam Larsen, Field Services Manager
Greg Turner, Water Treatment Plant Manager
Chris von Collenberg, Information Technology Manager
Greg Zlotnick, Water Resources Manager

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Placeholder for Letter of Transmittal

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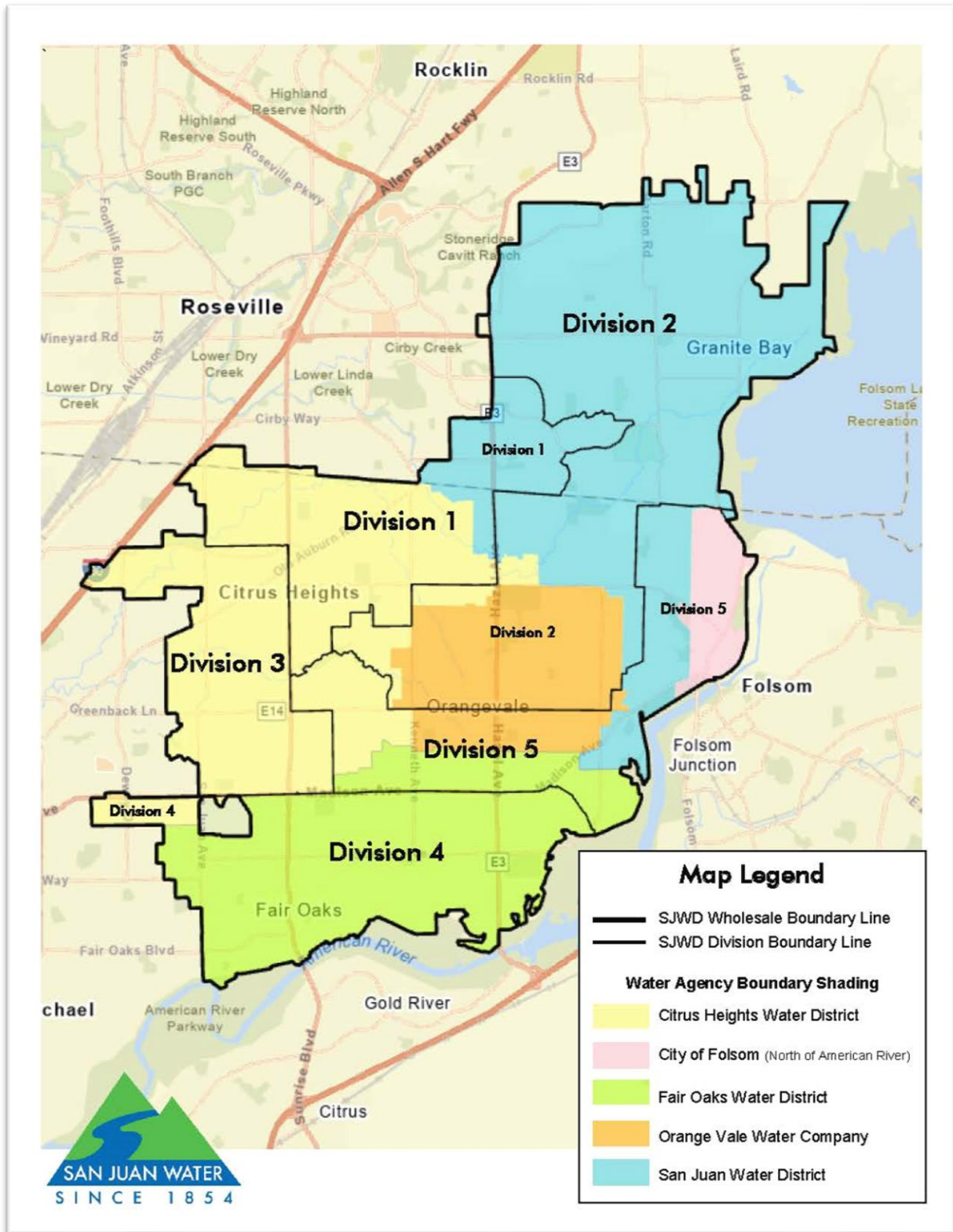
DISTRICT PROFILE

By The Numbers – Summary of District Information

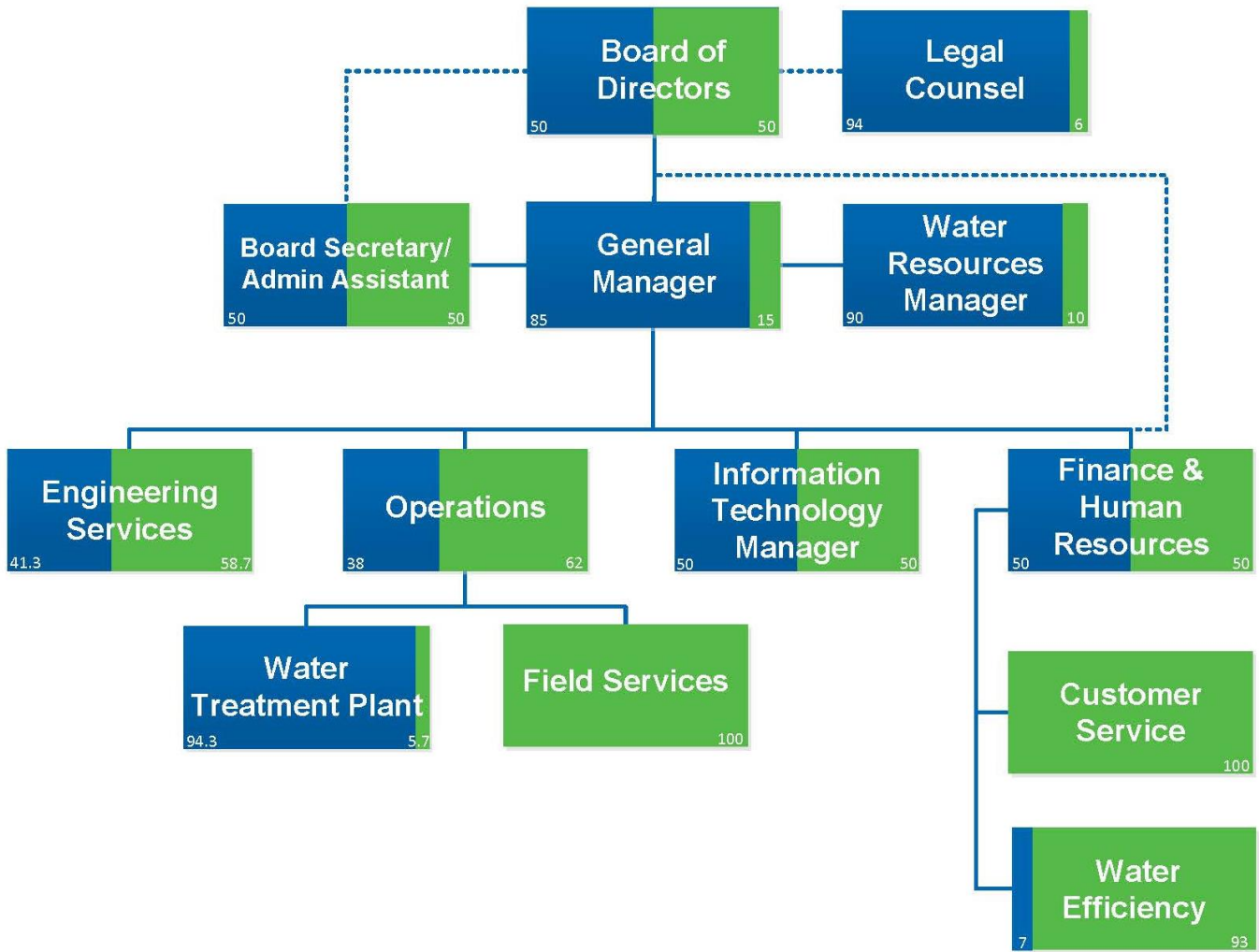
| Water System | |
|--|------------------|
| Total Water Supply Available | 82,200 acre-feet |
| Treatment Plants | 1 |
| Treatment Plant Capacity | 150 MGD |
| Reservoirs | 2 |
| Miles of Water Main | 227 |
| Storage Tanks | 2 |
| Booster Stations | 9 |
| Number of Booster Pumps | 38 |
| Number of Control Valve Stations | 15 |
| Number of Solar Facilities | 1 |
| Number of Pressure Zones – Retail Service Area | 8 |
| Number of Active Service Connections – Retail Service Area | 10,900 |

| Miscellaneous Statistical Information | |
|--|-----------------|
| Size of Service Area | 46 square miles |
| Size of Retail Service Area Only | 17 square miles |
| Population of Service Area (per FY 2022-23 ACFR) | 153,034 |
| Population of Retail Service Area Only (per FY 2022-23 ACFR) | 29,776 |
| Number of Active Employees | 49 |
| Number of Debt Issues Outstanding | 4 |
| Wholesale Operating Budget | \$ 11,530,500 |
| Wholesale Capital Budget | \$ 3,654,900 |
| Retail Operating Budget | \$ 15,499,100 |
| Retail Capital Budget | \$ 24,490,600 |

Wholesale Service Area Map



Organization Chart by Functional Area



Allocation of Costs

| | |
|-----------|---|
| Wholesale | % |
| Retail | % |



ABOUT THE DISTRICT

ABOUT THE DISTRICT

The San Juan Water District (District) initially began as the North Fork Ditch Company dating back to 1854 providing water to the area. The District, as in existence today, was formed as the result of petitions being presented to the Board of Supervisors of Sacramento and Placer Counties by Citrus Heights Water District (CHWD), Fair Oaks Water District (FOWD), Orange Vale Water Company (OVWC) and a group of homeowners in South Placer County. An election was then held within the boundaries of the sponsoring districts including the District's current Placer County service area on February 10, 1954. At this election, voters approved the formation of the San Juan Water District by nearly a two-thirds majority and elected five Directors. The District is a Community Services District formed under Section 61000 et seq., Title 6, Division 3 of the California Government Code.

The District provides water on a wholesale and retail basis to an area of approximately 17 square miles for retail and 46 square miles for wholesale (which includes the retail area) in Sacramento and Placer Counties.

The District's wholesale operations include: protecting access to reliable and sufficient water supplies; operating and maintaining a surface water treatment plant; operating and maintaining treated water storage; pumping and transmission facilities; delivering treated water to five retail agency customers (the District's retail division, CHWD, FOWD, OVWC and the City of Folsom (Ashland)); and providing the administrative support necessary to successfully carry out those functions.

In addition, the District has a contract with the Sacramento Suburban Water District (SSWD) to treat and wheel water that they purchase from the Placer County Water Agency (PCWA) and/or the United States Bureau of Reclamation (215 Water). SSWD's ability to purchase water from PCWA, diverted from Folsom Reservoir, is restricted to years when the unimpaired inflow to Folsom Lake exceeds a certain level. SSWD also at times accesses excess flows into Folsom made available by the United States Bureau of Reclamation. Additionally, in 2020 the District began selling a portion of its water supplies to SSWD with such supplies generally available in all water year types. These agreements are negotiated on an annual basis.

The District's retail operations consist of operating and maintaining storage, pumping, transmission and distribution facilities, which deliver water to approximately 10,900 retail service connections located in a portion of Northeast Sacramento County and the Granite Bay area of South Placer County, and providing the administrative, customer service, water efficiency, and engineering support necessary to successfully carry out those functions.

The District's existing water supply consists of three separate raw water contracts. The first source of water comes from a settlement contract with the U.S. Bureau of Reclamation (Reclamation) whereby it is required to deliver the District's pre-1914 and post-1914 water rights water from the American River, totaling 33,000 acre-feet, in perpetuity. The second source is a water repayment contract with Reclamation for 24,200

acre-feet of Central Valley Project water, also in perpetuity, subject to standard shortage policies. The third water source is a contract with PCWA for up to 25,000 acre-feet of water.

All sources of surface water are either stored or flow through Folsom Lake with delivery taken from Folsom Dam outlets, either by gravity or pumped by Reclamation's Folsom Pumping Plant. Total raw water delivery to the plant for the 2022-2023 fiscal year was 36,941 acre-feet and is anticipated to be 43,974 acre-feet for fiscal year (FY) 2023-24, and 40,662 for FY 2024-25.

In response to the last drought and in preparation of future drought conditions, the District partnered with two nearby water districts, PCWA and SSWD, to construct inter-ties to allow water supplies to be shared and transferred if normally available supplies are reduced and/or inadequate to meet immediate demands for either district.

The District has long been a proponent and practitioner of cost-effective water efficiency programs. The implementation of these programs has been highly successful, and the District complies with best management practices that are required by the Sacramento Area Water Forum Agreement, California legislation SBx7-7 (2009), the California Department of Water Resources, and the Central Valley Project Improvement Act.

The District's water efficiency programs include:

- Water Awareness Poster Contest and Calendar – Since 1992, the District and its wholesale agency customers, CHWD, FOWD and OVWC, have promoted water awareness at the elementary school level through an annual water awareness poster contest.
- Rebate Program – The District provides rebates for the purchase of high-efficiency washing machines, and hot water on-demand recirculation systems as well as weather-based irrigation timer rebates to both residential and non-residential customers.
- Free Programs – District staff provides free indoor and outdoor water audits, leak detection, and recommendations to improve irrigation system performance. Staff also creates landscape water budgets and irrigation schedules to improve efficiency. The District conducts and hosts a variety of workshops on drip systems and proper irrigation techniques, landscape design, soil health, tree maintenance, controller management and other water efficiency topics. A speakers' bureau is available to talk to groups about water efficiency programs and water supply and reliability issues.
- Water Efficient Landscape (WEL) Garden – Located behind the District's administrative office are gardens to inspire visitors to create a water efficient landscape that looks beautiful every season. The garden demonstrates efficient irrigation and non-water using materials to create a beautiful landscape.

The benefits of these programs include more cost-effective and efficient use of water and increased customer awareness on the importance of water efficiency to contribute to future reliability of water supplies.

The District's water treatment facility, the Sidney N. Peterson Water Treatment Plant (Plant), was constructed in three phases beginning in 1975 and completed in 1983. The Plant includes two flocculation-sedimentation basins, two filter basins, an operations building and a covered 62-million-gallon storage reservoir. Major upgrades and improvements to the Plant have been made over the years, including increasing its maximum seasonal capacity (May 15th to September 30th) to 150 million gallons a day (mgd) from its original 100 mgd. The 62-million-gallon Hinkle Reservoir was rehabilitated in FY 2023-24. Those past upgrades, and ongoing efforts to identify and implement projects and process improvements to increase efficiency, cost effectiveness, and productivity, all contribute to the District's success in reliably satisfying customer demands while continuing to meet or exceed all Federal and State regulatory requirements.

The Plant receives delivery of raw water directly from Folsom Dam outlets. The raw water undergoes an extensive water treatment process to ensure the highest quality of water for all customers. From the Plant, the water flows into the District's 62-million-gallon Hinkle Reservoir for storage and distribution. The District maintains approximately 227 miles of transmission and distribution pipelines, which transport the high-quality treated water to wholesale and retail customers.

Budget Purpose, Process and Control

The District operates on a fiscal year that runs from July 1 through June 30. The District adopts an annual operating budget and an annual capital improvement budget to ensure the adequacy of resources to meet District needs and to accomplish the District's mission. California Government Code section 61110(c)(2)(f) requires the adoption of the final budget on or before September 1st of each year, however, the District strives to have an adopted budget by June 30th. As required by certain debt covenants, the annual operating budget is evaluated to ensure that net revenues, as defined by the various debt covenants, are equal to or exceed a minimum of 115 percent of the anticipated debt service for the budget year.

In March of 2018, the Board of Directors adopted a Strategic Plan which staff now uses as the guiding light in preparing an operations plan and annual budget. The Strategic Plan was updated in April 2024. Using the goals in the Strategic Plan, as well as direction received throughout the year from the Board of Directors, the Department Managers prepare and submit draft budgets to the Finance Department. The Finance Department prepares the revenue budget and reviews and compiles the various department budgets. A budget workshop is generally held in May of each year to present and discuss the draft budget with the Board of Directors and interested members of the public. Feedback from that meeting is used to adjust the draft budget, if necessary. A public hearing is then generally held in June after which the Board of Directors votes on budget adoption. The budget calendar, specific to the preparation of the FY 2024-25 budget, is presented below:

Important Dates for Adoption and Review of FY 2023-24 Budget

| DATE | FORUM | TOPIC/ACTION |
|----------------|----------------|---|
| April 26, 2023 | Board Meeting | Discussion of assumptions to use in budget preparation. |
| May 24, 2023 | Board Meeting | Review and discuss Draft FY 2023-24 Operating and Capital Budgets |
| June 28, 2023 | Public Hearing | Receive public input on proposed budget |
| June 28, 2023 | Board Meeting | Consider adoption of proposed budget. |
| March 27, 2024 | Board Meeting | FY 2023-24 Mid-Year Budget Review |

Important Dates for Adoption and Review of FY 2024-25 Budget (preliminary)

| DATE | FORUM | TOPIC/ACTION |
|----------------|----------------|---|
| April 24, 2024 | Board Meeting | Discussion of assumptions to use in budget preparation |
| May 22, 2024 | Board Meeting | Review and discuss Draft FY 2024-25 Operating and Capital Budgets |
| June 26, 2024 | Public Hearing | Receive public input on proposed budget |
| June 26, 2024 | Board Meeting | Consider adoption of proposed budget |
| March 19, 2025 | Board Meeting | FY 2024-25 Mid-Year Budget Review |

Budget to actual financial data is monitored continuously throughout the year by management and is reported on a monthly and annual basis to the Board of Directors. Beginning in February of each year, staff performs a mid-year budget review. The mid-year budget review process is an in-depth analysis of year-to-date budget to actual data, combined with a projection of financial activity through the end of the year. That is then compared to the adopted budget. If expenses, in total, are projected to be greater than the adopted budget, the board considers a budget amendment, or staff recommends budget cuts to ensure adherence to the adopted budget. The mid-year budget review is usually presented at the March Board meeting. The General Manager has the authority to move budget between specific lines within a fund, or between funds to correct posting errors. Transfers between funds, for purposes other than error correction, or to maintain required reserve levels, require approval from the Board of Directors.

Budget Format

The budget is prepared on a modified accrual basis wherein revenues and expenses are reported when earned and incurred, respectively. The budget does not include amounts for depreciation, pension expense in accordance with GASB 68, retiree medical expenses in accordance with GASB 74/75, lease revenue/expense in accordance with GASB 87, compensated absences expense accrual and the amortization of premium or discount on debt issuances but does include an expenditure for debt principal and a revenue for any new debt issued. Therefore, the budget is not prepared in the same manner as the Annual Comprehensive Financial Report (ACFR). The program budget format is used versus a line-item detail format to provide the most valuable information to the reader on all of the District's major areas of service (Administration, Customer Service, Distribution, Engineering, Water Efficiency, and Water Treatment Plant). Expenditure data is also presented in a functional format (Salaries & Benefits, Materials & Supplies, etc.) to provide readers with an alternate view.

For financial reporting purposes, the District operates a single enterprise fund. However, for management of the two divisions, wholesale and retail, the District utilizes four distinct funds, one each for Operations and one each for Capital Outlay.

To ensure funds are available to meet both operating and capital needs, the District (for both Wholesale and Retail Operations) established a financial planning process with the development of a Master Plan that contains a review of current infrastructure, and that recommends projects for a twenty to thirty-year period. The District then estimates current and future operating needs and works with a rate consultant to develop a water rate study and financial plan.

The District updated its Wholesale Financial Plan and Rate study in 2023. The update resulted in a five-year rate plan, with the first rate increase effective January 2024. The rate schedule brings the fixed and variable components of the rate into alignment with the District's fixed and variable rates, thus ensuring long term fiscal stability and rate certainty for the wholesale customers. The Wholesale Financial Plan recommends annual rate increases of approximately 4-5%, primarily due to expected inflation rates. The wholesale rate structure is currently being litigated by the Citrus Heights and Fair Oaks Water Districts. The District is confident that its rate schedule is fair, reasonable, responsible and prepared in accordance with the law.

The District completed a Retail Financial Plan and Rate Study in FY 2021-22, resulting in a 3-Year Rate Schedule. The new Retail Rate Schedule went into effect on February 1, 2022, and resulted in three successive 8% effective rate increases. In the previous five-year rate schedule, all rate increases were applied to the fixed base rate only, to bring stability to the rate structure and provide reliable funding to cover fixed operating costs. In the new rate schedule, this approach is taken for the first rate increase but the final two rate increases will apply to both the fixed and the volumetric rate as the District feels it has achieved equilibrium between rates and costs, to the greatest extent possible. The last rate increase under than plan was implemented in January 2024. The District expects to begin an update to the Retail Financial Plan and Rate Schedule in calendar year 2025.

Financial Policies

Key District Financial Policies include the Reserve Policy, the Debt Policy, the Investment Policy, and the Procurement Policy.

Reserve Policy

In accordance with Board Resolutions, Board Motions, District Ordinances, loan agreements and applicable laws, certain reserve funds have been established and maintained as follows:

WHOLESALE RESERVES:

| NAME | PURPOSE | AMOUNT/LEVEL |
|------------------------------------|---|---|
| Operating | Established in 1998 to provide working capital for operations and unexpected needs | 20% of operating expenses |
| Hinkle Reservoir Loan Debt Service | Required by the loan agreement with the State Water Resources Control Board | 1-year Debt Service |
| Capital Improvement Program | Established in 1998 to fund capital replacements, rehabilitation, upgrades and improvements | Determined annually by Board of Directors |

RETAIL RESERVES:

| NAME | PURPOSE | AMOUNT/LEVEL |
|---|--|--|
| Operating | To provide working capital for retail operations, as well as readily available capital for unexpected needs and modest variations between expected and actual water demands | 20% of annual operating expenditures |
| Eureka Road Transmission Pipeline Replacement Loan Debt Service | Required by the loan agreement with the State Water Resources Control Board | 1-year Debt Service* |
| Capital Facility Fees | Government Code Section 66013(c) requires capital facility fees collected for specific future projects be held in reserve and spent only on the projects for which the fee was established and collected | Amounts received, plus interest, not yet spent on the projects that formed the basis for the fee |
| Capital Improvement Program | To fund capital replacements, rehabilitation, upgrades and improvements | Determined annually by Board of Directors. Budget includes revenues and transfers in at least equal to annual depreciation |

Debt Policy

The Debt Policy, adopted in compliance with Government Code Section 8855(i), governs all debt undertaken or refinanced by the District. It describes the purposes for which debt may be issued, the types of debt the District may issue, and the relationship of debt to the Capital Improvement Program and the Operating Budget.

Investment Policy

In accordance with the Board’s Investment Policy, the Director of Finance has been designated as the “Investment Officer” in charge of operational management.

Investments by the Investment Officer are limited to those instruments specifically described in the District’s Investment Policy. The Investment Officer submits quarterly reports to the Board of Directors detailing all investment holdings. In order of importance, the following five fundamental criteria are followed in the investment program: 1) safety of principal; 2) limiting credit risk liquidity; 3) limiting interest rate risk; 4) liquidity; and 5) return on investment.

Procurement Policy

The District's procurement policy creates uniform procedures for acquiring equipment, and goods and services for its operations. The primary purpose of this policy is to provide for the purchase of materials and trade services with the objective that they will be available at the proper time, in the proper place, in the proper quantity, in the proper quality, and at the best available price, consistent with the needs of the District.

Accounting System and Controls

The District uses the Tyler Technologies financial accounting system to record its financial transactions. Management has established a system of internal controls that provides a reasonable basis for protecting the District's assets from loss, theft, and misuse, and that compiles sufficient reliable information for the preparation of the District's financial statements. At the end of the year, the District prepares an ACFR consisting of management's representations concerning the District's finances. An independent auditing firm audits this report and examines District internal controls and provides an opinion on the financial reporting and provides suggestions on ways to improve the internal control processes of the District.

Fund Structure and Descriptions

Legally, San Juan Water District is a single enterprise fund. For purposes of rate setting, reserve segregation and managerial reporting, the District utilizes four distinct funds as follows:

Enterprise Funds:

- Wholesale Operating Fund
- Retail Operating Fund

Capital Outlay Funds:

- Wholesale Capital Outlay Fund
- Retail Capital Outlay Fund

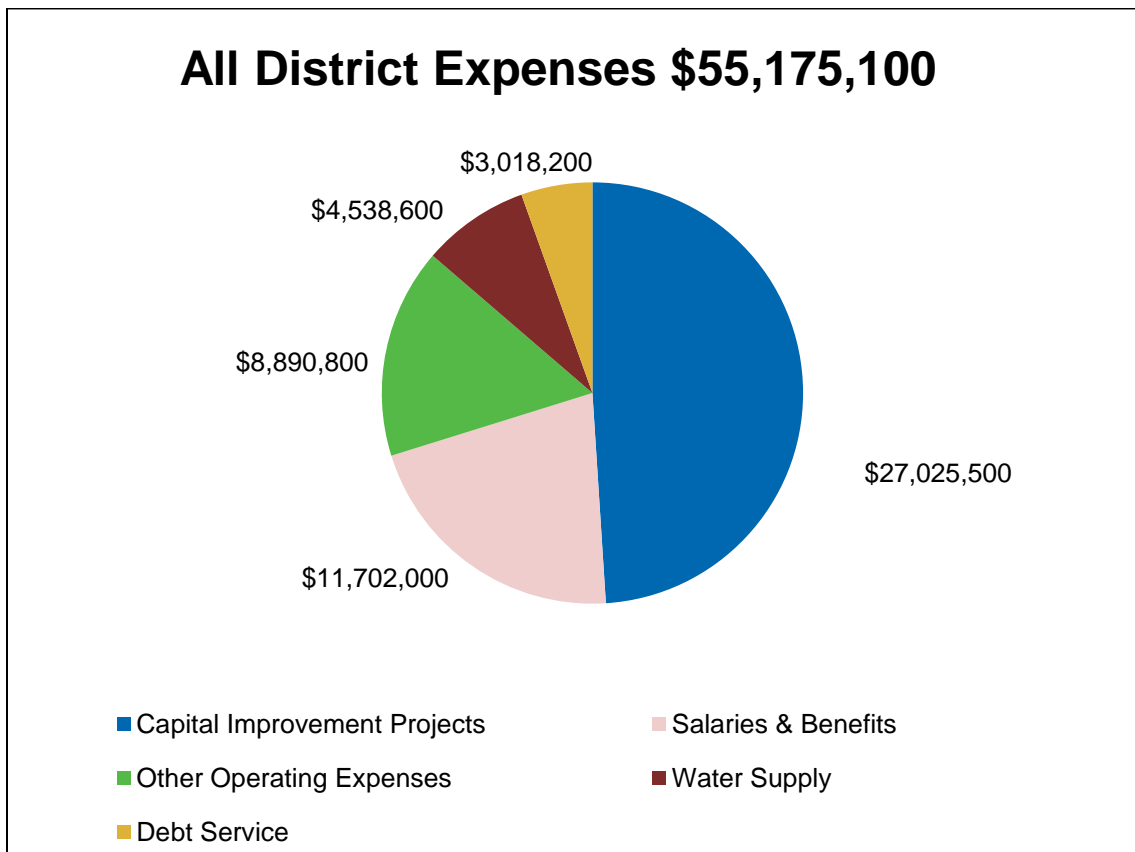
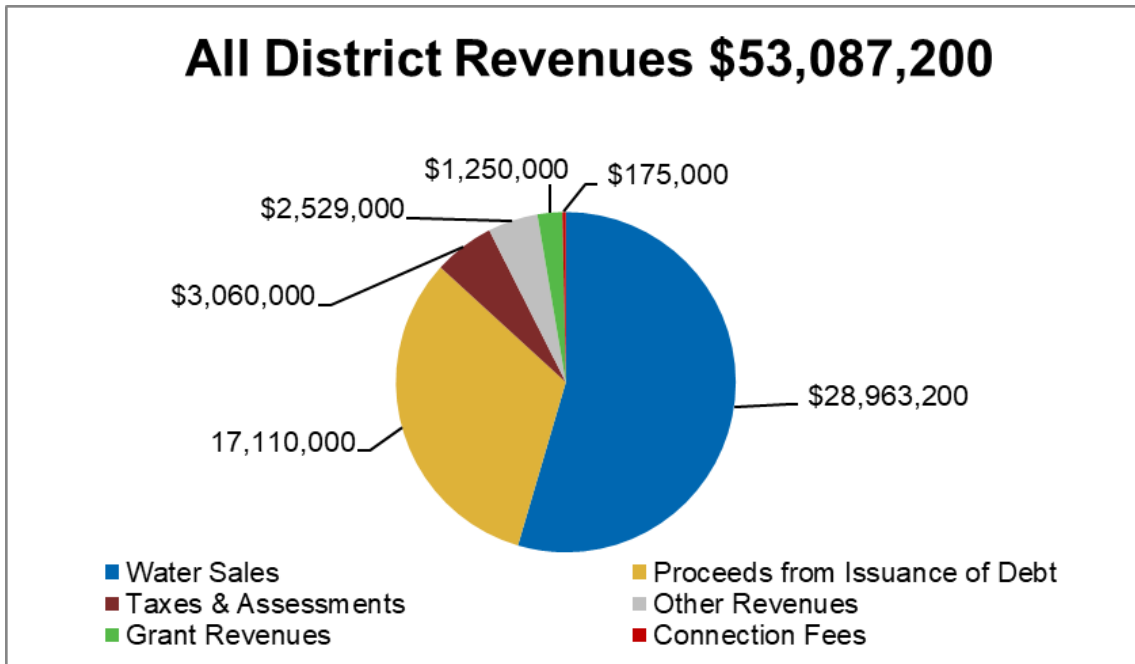
The funds are combined for the purpose of formal financial reporting (audited financial statements). Budgets and descriptions for these funds can be found starting on page 51.

Budget Assumptions

A budget is an estimate of revenues and expenditures for a set period of time. The creation of estimates involves a set of assumptions. It is important that the reader of this budget understands the assumptions used in preparing the revenue and expenditures estimates contained herein. Listed below are the primary assumptions used in the creation of this budget:

- Wholesale rates increase in January 2024 and January 2025 in accordance with the Board approved Wholesale Rate Schedule.
- Retail rates increase effective January 1, 2024 (8.1% increase on both the volumetric and base rate). No retail rate increases for January 2025.
- Wholesale water demand:
 - No change in demand from regular wholesale water customers.
 - No water transfers.
 - 6,263 acre-feet of water being treated and delivered to the SSWD.
- No significant change in retail water demand.
- Property taxes increase 2%.
- Salaries prepared in accordance with Board Compensation Policy, utilizing CalPERS estimated wage growth.
- 11% increase in health care insurance costs.
- \$200,000 supplemental payment to CalPERS towards unfunded pension liability.
- Property Insurance increase of 20% due to California wildfires.
- Liability insurance expected to increase by 10% due to claims experience and general industry cost increases.
- 28.99% increase in PG&E energy costs due to three rate increases from PG&E in 2024 thus far, and two more anticipated. 5% increase in SMUD energy costs.
- Absent costs from defending the District against the April 2024 lawsuit filed by the CHWD and FOWD, staff is projecting wholesale legal expenses to decline by 17.4% due to no anticipated activity on General American River issues and the winding up of the initial CHWD/FOWD litigation. Wholesale legal expenses will incorporate additional expenses due to the April 2024 lawsuit filed by CHWD and FOWD.

Estimated Revenues and Expenditures of Funds – Summary



Estimated Revenues and Expenditures of Funds – Summary

| | Wholesale | | Retail | Retail Capital | Total |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | Wholesale Operations | Capital Outlay | Operations | Outlay | |
| Estimated Beginning Reserves July 1, 2024 | \$ 2,914,091 | \$25,281,827 | \$ 2,809,710 | \$ 21,762,736 | \$ 52,768,363 |
| Revenues | | | | | |
| Proceeds from Issuance of Debt | \$ - | \$ - | \$ - | \$ 17,110,000 | \$ 17,110,000 |
| Water Sales | 11,508,200 | - | 17,455,000 | - | 28,963,200 |
| Taxes & Assessments | - | 1,530,000 | - | 1,530,000 | 3,060,000 |
| Grant Revenues | - | - | - | 1,250,000 | 1,250,000 |
| Other Revenues | 244,300 | 850,000 | 754,700 | 680,000 | 2,529,000 |
| Connection Fees | - | 75,000 | - | 100,000 | 175,000 |
| Total Revenues | \$11,752,500 | \$ 2,455,000 | \$ 18,209,700 | \$ 20,670,000 | \$ 53,087,200 |
| Expenses | | | | | |
| Capital Improvement Projects | \$ - | \$ 2,934,900 | - | \$ 24,090,600 | \$ 27,025,500 |
| Salaries & Benefits | 4,727,800 | - | 6,974,200.00 | - | 11,702,000 |
| Water Supply | 1,170,800 | - | 3,367,800.00 | - | 4,538,600 |
| Debt Service - Principal | 944,100 | - | 662,000.00 | - | 1,606,100 |
| Debt Service - Interest | 853,300 | - | 558,800.00 | - | 1,412,100 |
| Other Expenses | 3,834,500 | 720,000 | 3,936,300.00 | 400,000 | 8,890,800 |
| Total Expenses | \$11,530,500 | \$ 3,654,900 | \$ 15,499,100 | \$ 24,490,600 | \$ 55,175,100 |
| Net Income | \$ 222,000 | \$(1,199,900) | \$ 2,710,600 | \$(3,820,600) | \$ (2,087,900) |
| Transfer In/(Out) | 82,300 | (82,300) | (2,284,100) | 2,284,100 | - |
| Estimated Ending Reserves | 3,218,391 | 23,999,627 | 3,236,210 | 20,226,236 | 50,680,463 |
| Restricted for Debt Service | 912,200 | - | 136,300 | - | 1,048,500 |
| Restricted for Expansionary Projects | - | - | - | 5,211,966 | 5,211,966 |
| Estimated Ending Available Reserves | \$ 2,306,191 | \$23,999,627 | \$ 3,099,910 | \$ 15,014,270 | \$ 44,419,997 |



MAJOR REVENUES AND EXPENDITURES

MAJOR REVENUES AND EXPENDITURES

In order to assist in understanding the fiscal trends facing the District, and the assumptions utilized in preparing this budget, the following discussion and analysis of the District’s major revenues and expenditures are presented.

Water Sales

Revenue from the sale of water accounts for 81% of all District revenues, excluding the proceeds from the issuance of debt. Water revenues are driven by two primary factors, the amount of water sold and the rate per unit. The Board of Directors considers and adopts rates through separate processes for wholesale and retail. Wholesale customers are presented with a rate study and are given 150 days to provide comments to the Board of Directors on proposed rate changes. After the 150-day comment period, the Board of Directors review the comments and decide on rates for the upcoming calendar year.

Retail rate setting is subject to the provision of Proposition 218 wherein customers are provided with information on proposed rate changes and are invited to attend a public hearing on the proposed changes. Proposed rate changes can be denied if a majority of ratepayers submit letters of protest. If a majority of rate payers do not protest, the Board of Directors will vote on the proposed rate increase and set the effective date for any proposed and approved changes.

The District completed a Retail Financial Plan and adopted a 3-Year Schedule for retail water rates in January 2022. A Wholesale Financial Plan and 5-year Rate Schedule was approved in December 2023.

The four charts below depict wholesale and retail water deliveries and revenues over time.

WHOLESALE WATER DELIVERIES - ACRE FEET - Excluding SSWD

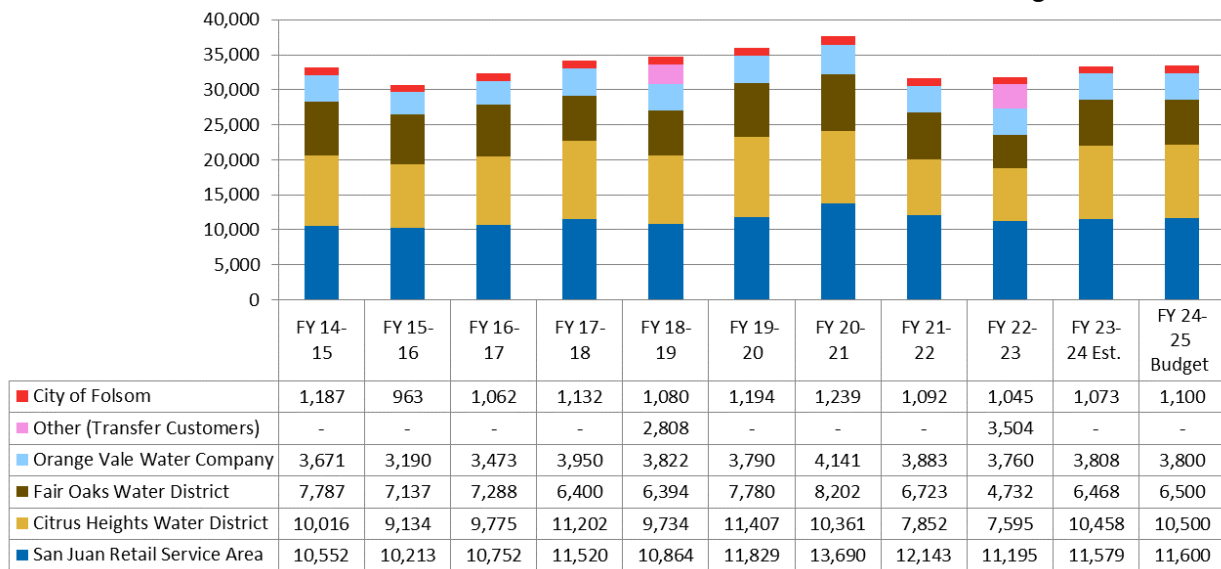


Chart 1

As a result of the 2012-2016 drought, wholesale water deliveries reached a low in FY 2015-16. With the drought “officially” over, the District experienced an uptick in wholesale water demand in FY 2015-16, which continued through FY 2020-21, reaching a peak of 37,633 acre-feet of deliveries. The increase in water demand in FY 2020-21 was due in part to the COVID-19 pandemic. People were staying home and using more water. When they started to return to work in FY 2021-22 water demand fell. With the absence of drought messaging due to recent wet winters, we have seen water use inch back up to an estimated 33,500 acre-feet of demand in FY 2024-25.

In addition to delivering water to its regular wholesale customers, the District frequently treats and delivers water to SSWD, which has a contract with PCWA for raw water that is available in years when the unimpaired flows in the American River are above a specific threshold. Furthermore, in years when SSWD’s PCWA water is not available, SSWD has purchased treated water directly from the District. The chart below shows deliveries to SSWD since FY 2014-15.

WHOLESALE WATER DELIVERIES TO SSWD - ACRE-FEET

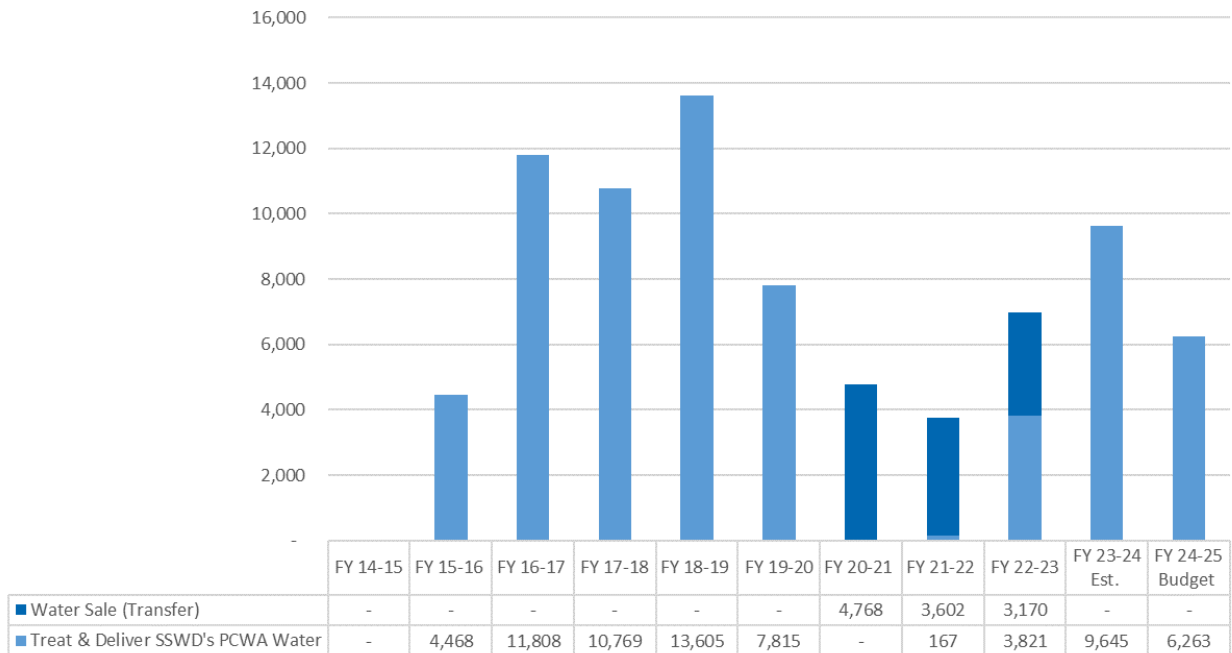


Chart 2

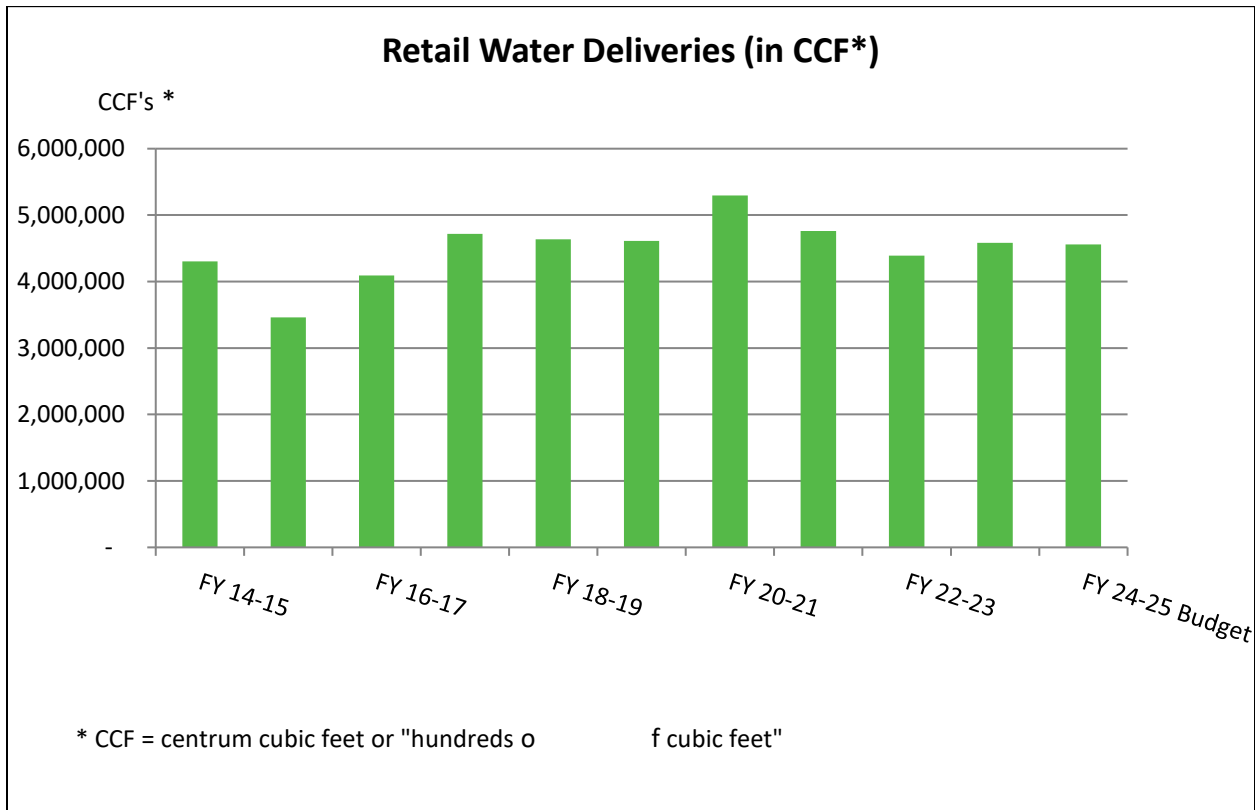


Chart 3

As with wholesale deliveries, retail water deliveries hit a low in FY 2015-16 because of the 2012-2016 drought. Deliveries increased through FY 2017-18 leveling off through FY 2019-20. Retail water demand increased during the COVID-19 pandemic as people were largely staying home, presumably doing a lot of gardening, and otherwise using more water. Deliveries declined in FY 2021-22 as people started returning to the office and spending less time at home. Demand increased in FY 2023-24 due to wet winters and no drought messaging. That level of demand is expected to hold through FY 2024-25.

Water Sale Revenues

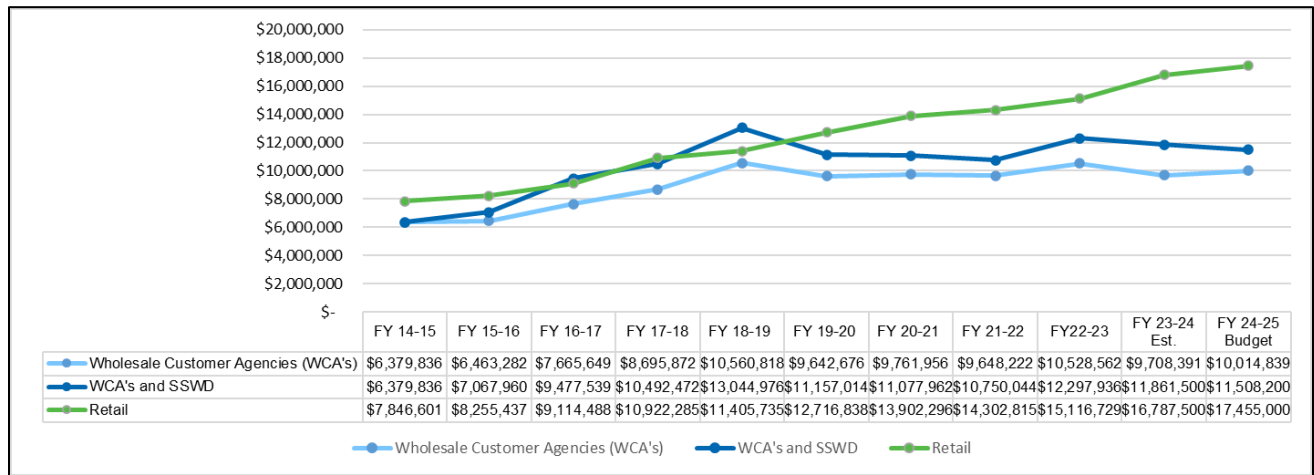


Chart 4

Wholesale water sale revenues increased steadily from a low in FY 2014-15 to a peak in FY 2018-19. This period of revenue growth occurred for several reasons:

- Increased demand from wholesale customers.
- Treatment of SSWD water. While revenues from the wholesale customer agencies increased over this time period, total revenues were further increased by revenues from the treatment of SSWD’s PCWA water, as indicated by the difference between the dark and light blue lines in the graph above.
- Increased rates. On January 11, 2017, the Board of Directors approved a 5-Year Rate Schedule, which allowed for a 16% effective increase to go into effect on January 1, 2017, 9% per year for January 2018 through January 2020 and 5% in January 2021.

Wholesale water sale revenues declined in FY 2019-20, despite the rate increase and increased sales to the wholesale customer agencies, due to SSWD taking less PCWA water. In addition, wholesale water rates were reduced on July 1, 2019, to reflect savings incurred by refinancing a debt issuance in 2017. Wholesale water sale revenues held steady in FY 2020-21, despite a planned 5% effective rate increase on January 1, 2021. Due to hydrologic conditions, SSWD was not able to take its PCWA water. However, the two water districts entered into an agreement wherein SSWD is purchasing treated water directly from the District. While the District earns more money by selling its own water to the SSWD, as opposed to simply treating their PCWA water, the amount sold was 2,340 acre-feet less than what was treated in the prior year, resulting in a decline in revenues. Wholesale water sale revenues fell in FY 2021-22 due to a general decline in demand, most notably from CHWD and FOWD. The last of the rate increases from the 2017 Wholesale Financial Plan went into effect on January 1, 2021. Rates remained unchanged, in total, until January 2024. Therefore, changes in wholesale water sales revenues from FY 2021-22 through FY 2023-24 are due solely to the changes in demand discussed previously. Revenues are expected to increase slightly in FY 2024-25 due to scheduled inflationary rate increases in January of 2024 and 2025.

San Juan Water District

Fiscal Year 2024-25 Budget

In FY 2014-15, retail water use dropped significantly because of the drought and conservation mandates. The District restructured their rates and at the end of the fiscal year, in June 2015, implemented a retail drought surcharge. Revenues for FY 2014-15 fell 7.8% from the prior year.

In FY 2015-16, water use continued its sharp decline but due to the drought surcharge and a 15% rate increase in January 2016, revenues were almost restored to FY 2013-14 levels. The drought surcharge was removed April 1, 2016.

FY 2016-17 yielded a 10.4% increase in revenues, mostly from increased consumption from the end of the drought.

The Board of Directors approved a 5-Year Rate Schedule that resulted in an effective 8% rate increase on May 1, 2017, and a 9% rate increase on January 1, 2018. Those rate increases, combined with increased consumption produced a 19.9% increase in retail water sale revenues for FY 2017-18.

In FY 2018-19, there was an 8% effective rate increase on January 1, 2019, but consumption was down 8.46%, resulting in a revenue increase of 4.43%.

Water sale revenues increased 11.5% in FY 2019-20 due to the 8% effective rate increases on January 1, 2019, and 2020, and stable consumption (0.55% decline).

The effective 6% rate increase on January 1, 2021, was expected to be partially offset by a 10% decline in consumption, because of the COVID-19 pandemic, resulting in a revenue increase of 3.48%. However, the pandemic resulted in an increase, not a decrease, in water sales and the FY 2020-21 retail water sales revenues increased by 9% from the prior year.

Despite lower demand, retail water sales revenues increased 2.88% in FY 2021-22 due to an 8% rate increase effective February 2022.

Retail water sale revenues increased in FY 2022-23, despite a 10% decline in deliveries due to back-to-back 8% rate increases

The last of the District's approved retail rate increases went into effect on January 1, 2024. With demand expectations being held constant, the District is expecting retail water sale revenues to increase by 4%, because of the January 1, 2024, 8% rate increase.

Property Tax

Representing about 9% of total District revenues, excluding the proceeds from the issuance of debt, Property Taxes are usually the second largest revenue source. Property Tax revenue is shared evenly between wholesale and retail and has been designated by the Board of Directors to be spent on capital projects, not operations.

Property Tax Revenues

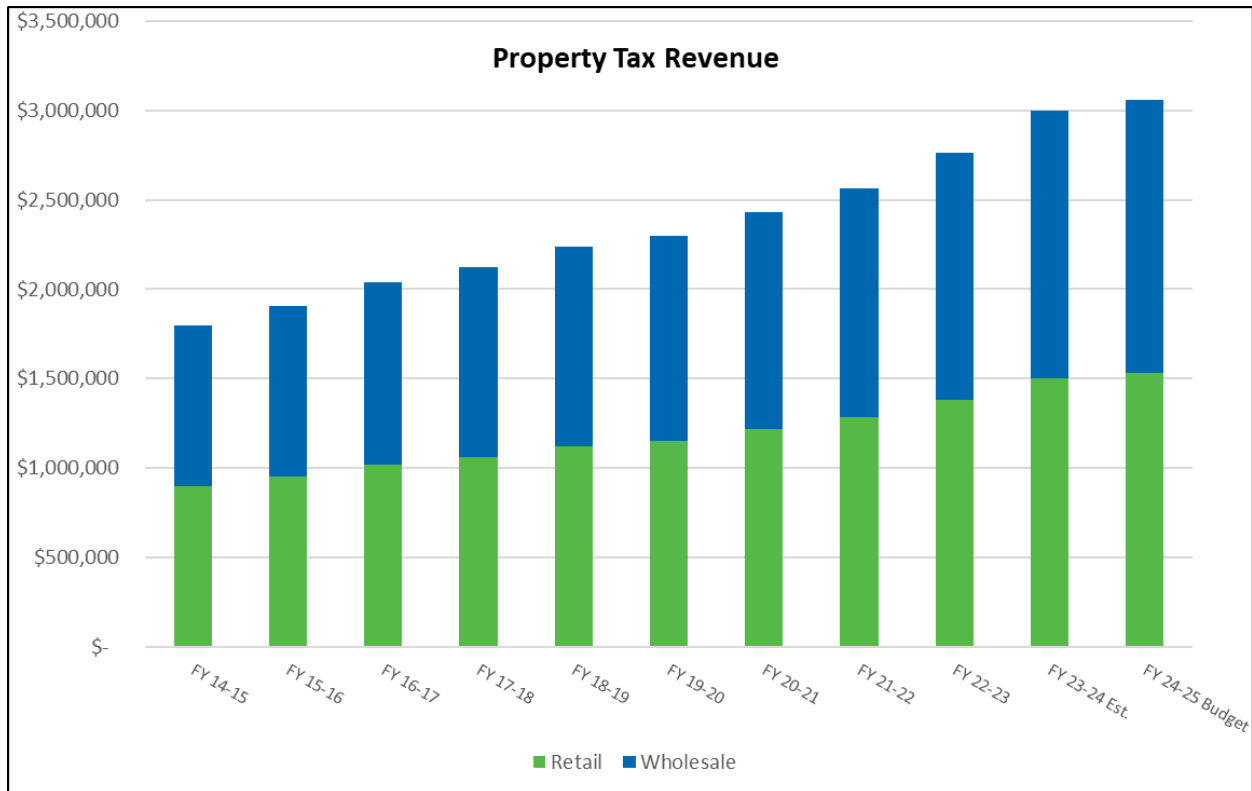


Chart 5

Property Tax revenues have been steadily increasing over the past eight years, a result of the rebound in the housing market after the Great Recession (see Chart 5). This budget anticipates a 2% increase in Property Tax revenues. Property taxes are set in January for the upcoming fiscal year, based on January property values. Neither the pandemic, nor the recent interest rate increases, appear to have had a negative effect on property values.

Proceeds from the Issuance of New Debt

The San Juan Water District strives to be on a pay as you go basis for funding the capital program. This means the District needs to build up significant reserves so that cash is on hand when infrastructure needs to be replaced. Most of the capital replacement program is funded with accumulated reserves. The existing reserves of the District are not currently sufficient to fund two large infrastructure projects:

| Project | Total Project Cost | FY 2024-25 Debt Financing |
|---|--------------------|---------------------------|
| Kokila Reservoir Replacement | \$ 13,167,000 | \$ 12,110,000 |
| Retail Groundwater Production Facility/Capacity | \$ 5,150,000 | \$ 5,150,000 |

The District expects to utilize the State of California’s Drinking Water Revolving Loan Fund, which offers project financing at lower than market rate, for the Kokila Reservoir project. The District secured a loan agreement at 1.2% interest and a repayment period of 30 years for the Hinkle Reservoir project and an interest rate of 1.1% over 30 years for the Eureka Road Transmission Pipeline Replacement project through this program. The loan application for the Kokila Reservoir Replacement project is in progress, as is a potential grant application for partial funding of the project.

The money planned for the Retail Groundwater Production Facility is not sufficient to purchase land and construct a well. Therefore, the District is working with SSWD to provide funding for them to expand their groundwater production capacity. In return, the District would get capacity rights in their system. Because you must own the underlying physical asset to utilize the Revolving Loan Fund, the District anticipates issuing a tax-exempt bond to finance this project.

Salaries and Benefits

Aside from the Capital Improvement Program, Salaries and Benefits represent the largest operating expense of the District.

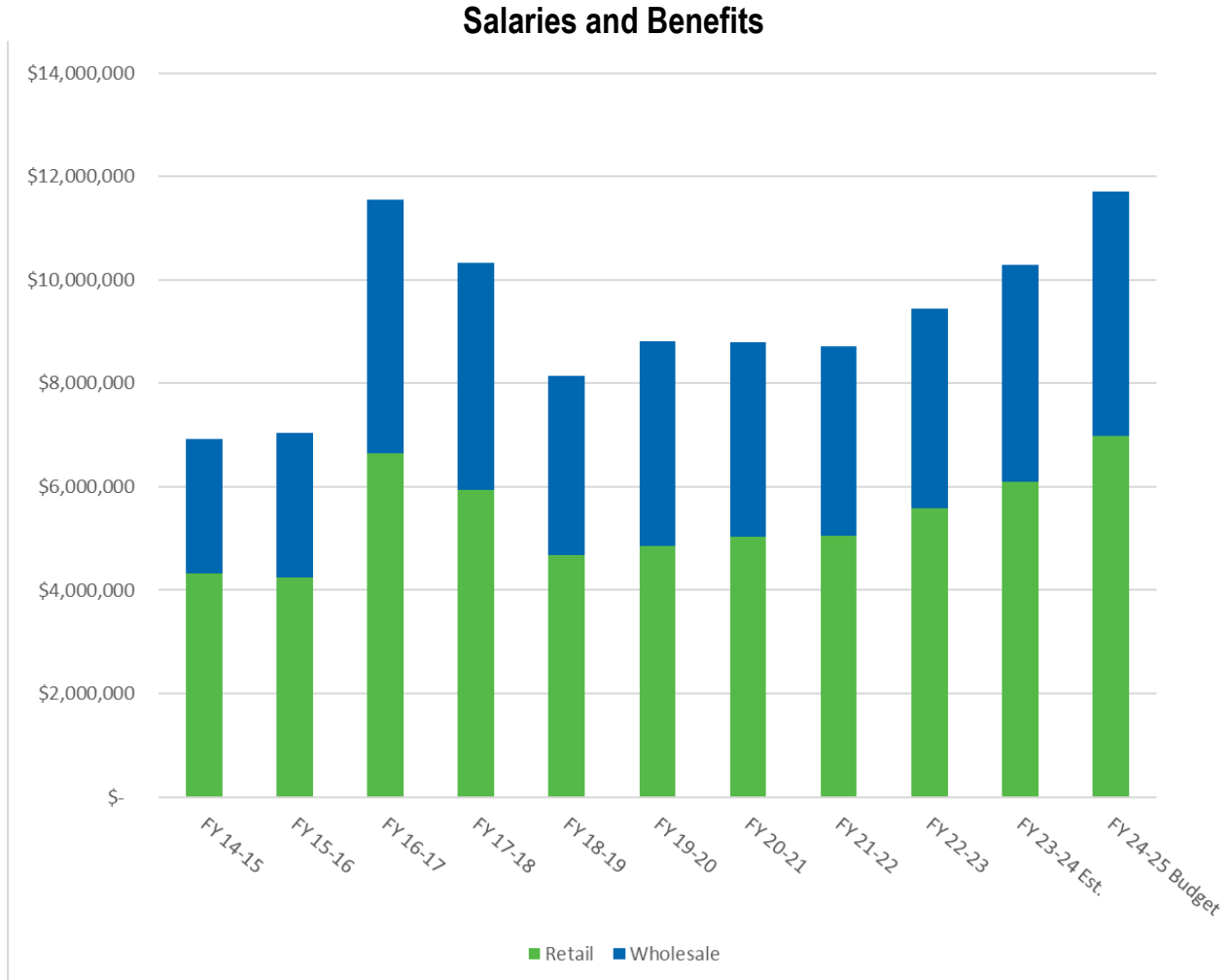


Chart 6

Chart 6 depicts a spike in Salary and Benefit costs in FY 2016-17, followed by a decline through FY 2018-19, then relative stability through FY 2021-22, beginning an upward trend in FY 2022-23.

The FY 2016-17 spike is due to the Board of Director’s decision to pay down the District’s unfunded pension liability. The District paid \$4,112,000 towards this liability in FY 2016-17 and remitted an additional \$2,787,800 in FY 2017-18, which, combined with extra annual payments of \$200,000 toward the liability through FY 2021-22, and with favorable returns in the CalPERS portfolio, eliminated the District’s unfunded pension liability in FY 2021-22, saving approximately \$8.8 million over the next 25 years.

San Juan Water District

Fiscal Year 2024-25 Budget

It is normal and expected for the funded status of the pension to fluctuate over time. The pension plan expects an overall positive return on investments in the long run, but fluctuations from year to year will happen. Due to the loss in the pension fund portfolio in FY 2021-22, the District once again has an unfunded liability. Future market performance will dictate future pension funding status, but in years where the District has an unfunded liability it is the Board's policy to remit extra payments to pay it down. This benefits the ratepayers in the long run because CalPERS charges interest on unfunded liabilities.

Prior to 2019, the Board's target for total compensation was 10% over the market average. In 2019, the Board reduced that target down to "market average". As a result, many employees' salaries were frozen, thus the stability in salaries and wages from 2019 through FY 2021-22. Between 2019 and July 2022 the District lost over 25% of its workforce, either through retirements, or other employment opportunities. The District struggled to fill those open positions. In July 2022, the Board reversed course and set the target for salaries at 5% over the market average. Since that time cost of living adjustments have been awarded to keep salaries up with inflation. These two changes are the primary reason for the upward trend of salaries and benefits that began in FY 2022-23.

Salaries and Benefits are expected to increase by 13.8% in FY 2024-25 or \$944,300 due to the following factors:

- Two Temporary part-time positions. The California Environmental Protection Agency is requiring all California water districts to identify the material in each customer's water service line and to inspect the pipelines at schools and daycare facilities. The District needs temporary labor to assist in this endeavor. CalPERS requires that any individual working more than 960 hours for a CalPERS enrolled employer must be enrolled in the pension pool and both employer and employee contributions must be made into the plan. Utilizing different temporary employees to keep them each under the 960-hour ceiling is not allowed if the nature of the work is the same. Therefore, the District must enroll these temporary employees in the pension plan, even if they are hired through a temporary employment agency. If hired through an agency the District ends up paying both the employer and the employee pension contribution, as the employment agency is not an enrolled employer and has no mechanism to collect and remit the employee contribution. Therefore, it is more cost effective for the District to directly hire these temporary employees so that the District can collect and remit the employee portion, rather than absorbing the cost. Outside of the employer pension contribution and a minimum amount of sick leave required to be offered by law, the temporary employees receive no other District benefits. These positions were included in the FY 2023-24 budget but were not filled during the year. They are included in FY 2024-25 in case they are needed.

- Increase of 11% in health benefit costs.
- The District's compensation policy requires the salary budget to be prepared utilizing the same assumptions about wage growth as that used by CalPERS. The application of those assumptions is the cause of the remainder of the increase. CalPERS assumes an average increase in wages of 7.5%. The District awards cost of living increases based on the March over March CPI for West Cities B, so long as the total increase stays within the budget prepared by utilizing the CalPERS wage growth assumptions.

Water Supply Costs

The District’s existing water supply consists of three separate raw water contracts. The first source of water is 33,000 acre-feet of water rights on the American River. The second source is a contract with Reclamation for 24,200 acre-feet of Central Valley Project water. The third water source is a contract with PCWA for up to 25,000 acre-feet of water. All sources of surface water are either stored or flow through Folsom Lake and delivery is taken at Folsom Dam outlets, either by gravity or pumped by Reclamation’s Folsom Pumping Plant. Total water deliveries to the District from Reclamation for FY 2022-23 were 36,941 acre-feet and are anticipated to be 43,974 acre-feet for FY 2023-24, and 40,662 for FY 2024-25.

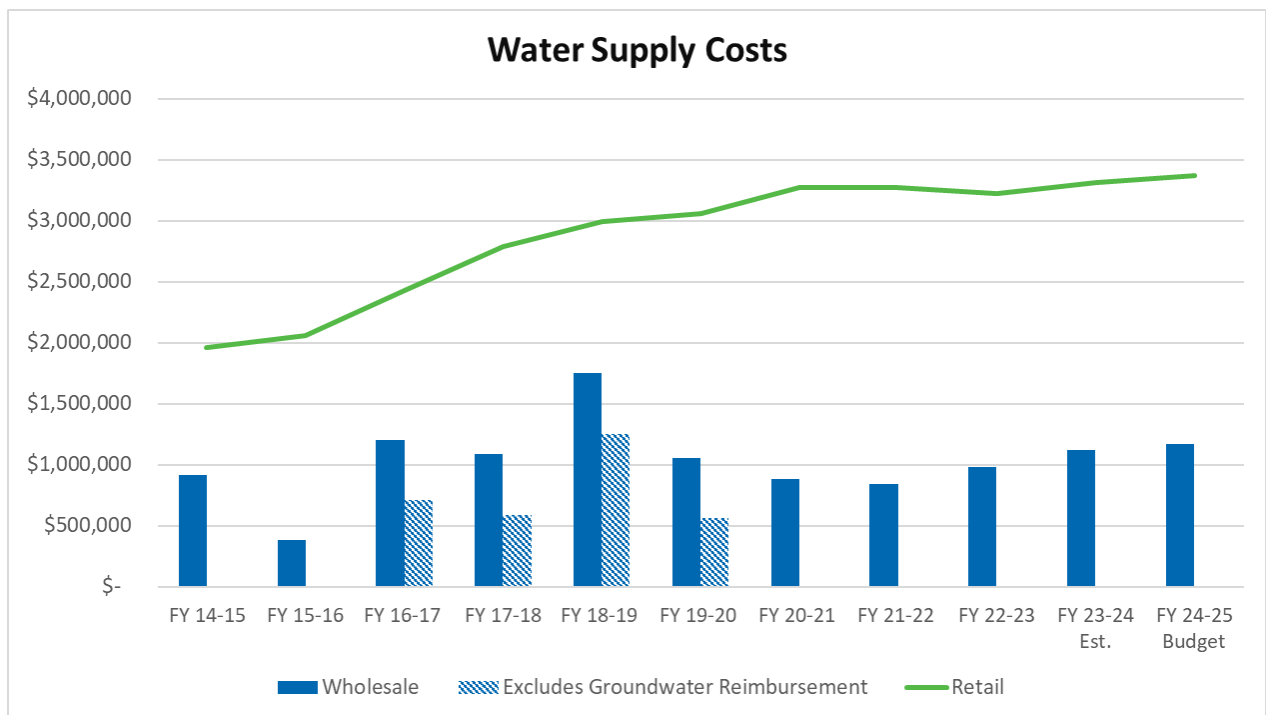


Chart 7

As illustrated in Chart 7, water supply costs increased significantly in FY 2016-17 and again in FY 2018-19.

The FY 2016-17 costs increased for two primary reasons. First, in 2008 a surface water shortage and reimbursement agreement to provide groundwater supplies during times of surface water shortage was prepared and referenced in the signed 2008 Wholesale Water Supply Agreements. The District, in its capacity as the wholesale supplier, determined that there was a potential need for groundwater pumping between 2009 and 2013, and asked both CHWD and FOWD to maintain their readiness to supply groundwater. In 2014, due to a potential shortage in surface water supplies caused by a third year of drought, the District requested groundwater to be pumped. From 2009 to

2014, both districts maintained their readiness to supply groundwater, as requested; however, they did not submit invoices for the incremental cost until the District asked them to actually pump groundwater in 2014. At that time, the District was provided with a bill in the approximate amount of \$4 million. The District disputed the amount, and the cost was settled in FY 2016-17 at \$1,981,440, to be repaid over a 4-year period ending in FY 2019-20. The light blue bar on Chart 7 shows water supply costs for fiscal years 2016-17 through 2019-20 without the payment towards the groundwater reimbursement.

After removing the effect of the groundwater reimbursement, FY 2016-17 water supply cost were still higher than the prior year. The agreement with PCWA required the District to pay for 25,000 acre-feet of water, regardless of how much water the District actually took. However, in periods of drought, the District is allowed to pay for the greater of 10,000 acre-feet or the actual amount delivered. With the drought officially over in FY 2016-17, the reduced demand allowance ended and the cost of the PCWA contract rose accordingly.

Water supply costs decreased in FY 2017-18, despite increased demand. This was due to a reduction in the cost of water purchased from PCWA. Per the contract between the District and PCWA, the cost of PCWA water is calculated as the average of the District's Central Valley Project rate and the Central Valley Project rate for the City of Roseville and PCWA. In addition, the District must pay Warren Act contract charges on the PCWA water it receives. Central Valley Project water rates and Warren Act charges are set annually by Reclamation. Due to an abundance of water supplies, Reclamation reduced the Central Valley Project rate by 35% for 2017, causing a like decrease in the District's PCWA water rate. Additionally, in December of 2017, the District negotiated an amendment to the contract with PCWA wherein the take or pay amount was reduced from 25,000 acre-feet to 12,500 acre-feet. The District still has the option to take up to 25,000 acre-feet but is only required to pay for 12,500 acre-feet regardless of whether it takes the water or not. This cut the PCWA water supply cost to half of what it would have been otherwise.

The spike in costs in FY 2018-19 is a result of a groundwater substitution transfer. In FY 2018-19, the District sold 2,808 acre-feet of surface water to the Dudley Ridge Water District and the Kern County Water Agency. Both CHWD and FOWD used their groundwater instead of purchasing the District's surface water. The District compensated them for the cost of the groundwater out of the transfer proceeds. The transaction yielded net revenues but increased the water supply cost in the process.

Water supply costs for FY 2019-20 were in line with FY 2017-18 with no groundwater substitution transfer and no substantial change in water demand.

The groundwater reimbursement payments to CHWD and FOWD were completed in FY 2019-20, reducing annual costs by \$495,400. Thus, supply costs for FY 2020-21 decreased.

San Juan Water District

Fiscal Year 2024-25 Budget

Water Supply costs for FY 2021-22 were lower than the prior year as the District is purchasing less water from PCWA thereby reducing the wheeling charges.

Costs rose slightly in FY 2022-23 due to an increase in the PCWA water and wheeling charges. The District anticipates paying approximately \$20,000 in FY 2023-24 and \$160,000 in FY 2024-25 for the environmental review necessary to renew the District's Warrant Act (or wheeling) agreement with the U.S. Bureau of Reclamation.

The retail division purchases treated water from the wholesale division, the same as the other WCA's. The green line shows retails' water supply costs over the same time period as wholesales. The chart illustrates, in part, the difference in cost between raw water and treated drinking water.

Capital Spending

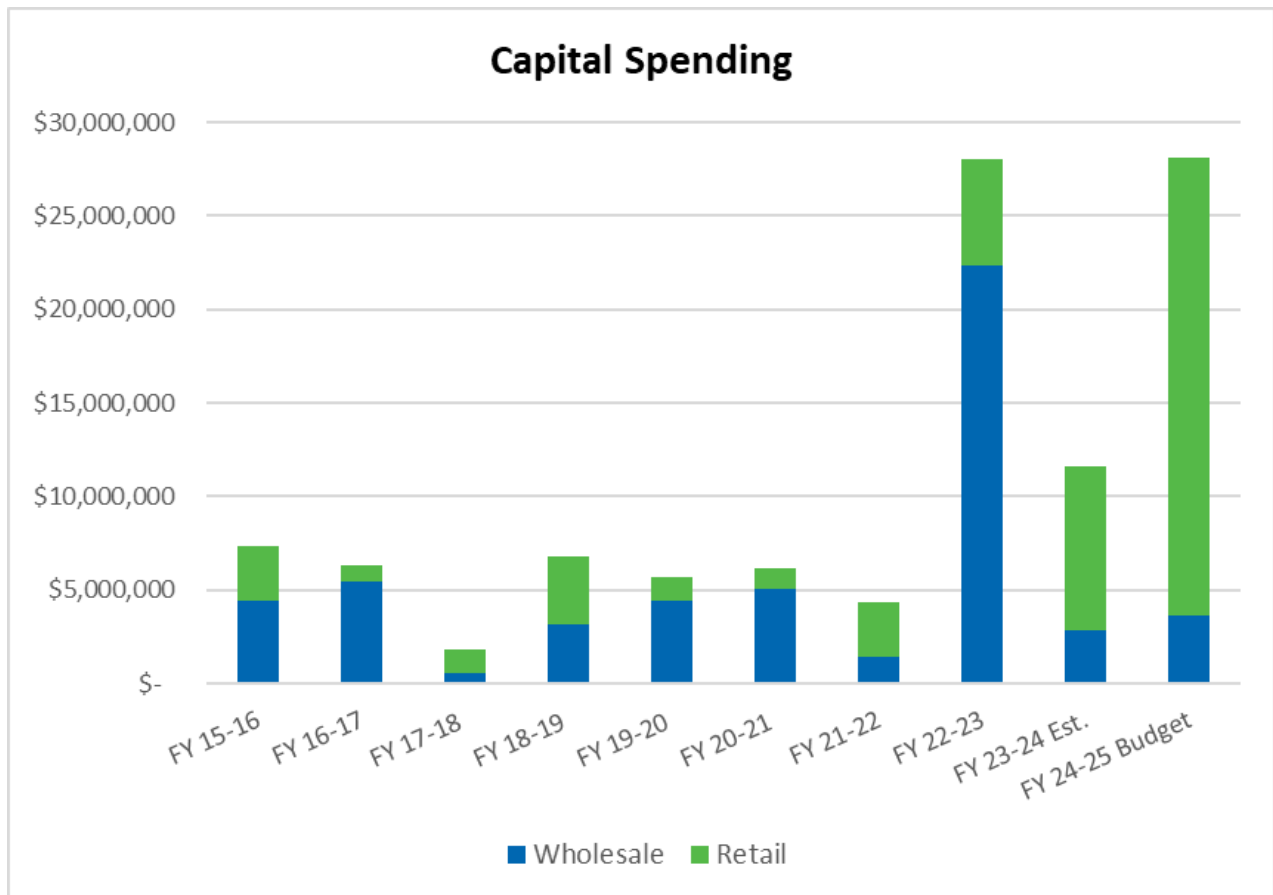


Chart 8

As illustrated in Chart 8 above, capital spending fluctuated from \$7.3 million in FY 2015-16 to a low of \$1.8 million in FY 2017-18 then increasing to a ten-year estimated high of \$28.2 million.

The large spike in FY 2022-23 capital spending was due to the Hinkle Reservoir Replacement Project. The Hinkle Reservoir is a 62-million gallon lined and covered earthen reservoir. The Water Treatment Plant operates at a constant flowrate and the reservoir is used to store excess treated water, with the water level rising and falling with changes in demand and production. In FY 2022-23 through FY 2023-24, the liner and cover were placed, the inlet and outlet structures were rehabilitated, and other ancillary repairs were made. Most of the project was completed in FY 2022-23 even though it will not be fully complete until the end of FY 2023-24. Total project costs are estimated to be approximately \$25 million.

Another spike in capital spending is expected for FY 2024-25, this time due to retail capital projects, the largest of which is the planned replacement of the Kokila Reservoir. Kokila Reservoir is a 4.56-million gallon lined and covered earthen reservoir. The reservoir serves as an operational and emergency storage facility at a high elevation point in the District's retail service area. The cover and liner were installed in 1984 with an estimated life of 25 years. Regular maintenance has extended its life an additional 15 years. The cover and liner are now in need of replacement. The District intends to replace the Hypalon cover and liner with a concrete tank and is pursuing both a grant and a low interest rate loan from the State Water Resources Control Board's revolving loan fund to finance this project.

The remainder of the retail capital projects are a combination of adding or enlarging pipelines for better connectivity and fire flow, projects to increase operating efficiency at the District's various pump stations, and the purchase of capacity in a neighboring District's groundwater system to increase the reliability of the District's water supply to the retail service area.

A complete list of projects planned for FY 2024-25 can be found starting on pages 59 and 69 of this document.

Reserve Summary

Wholesale and Retail Total Reserves

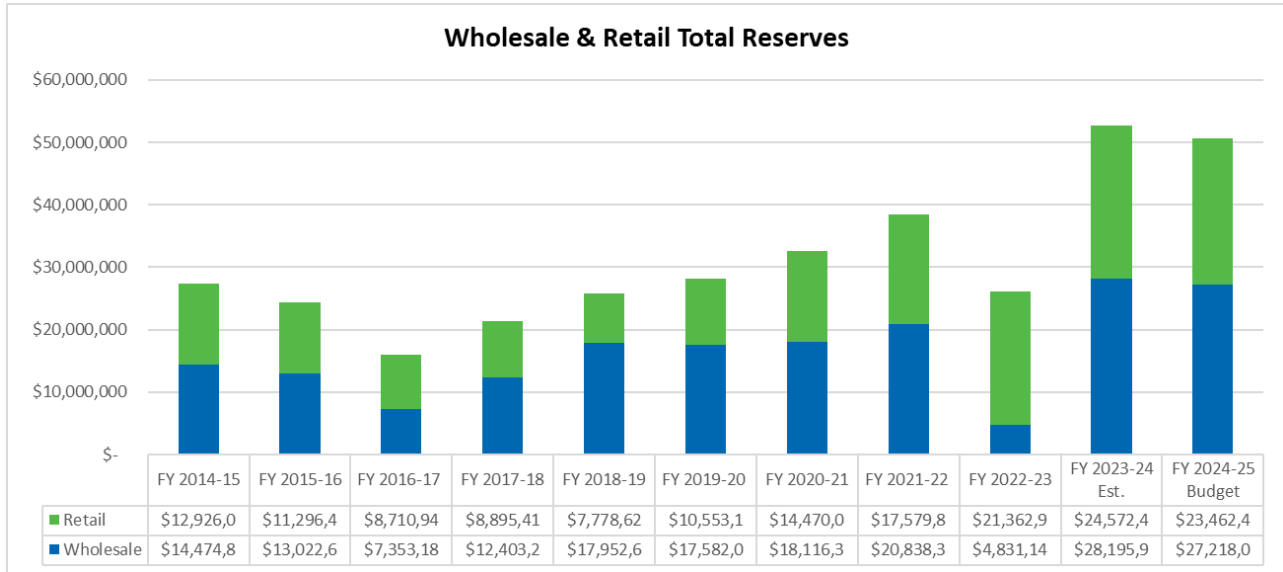


Chart 9

The combination of the Great Recession, followed by the drought, resulted in the need to defer maintenance and capital projects, and utilize reserves to augment operations and critical capital projects. This is illustrated in Chart 9 by the sharp decline in District reserve balances between FY 2013-14 and 2016-17.

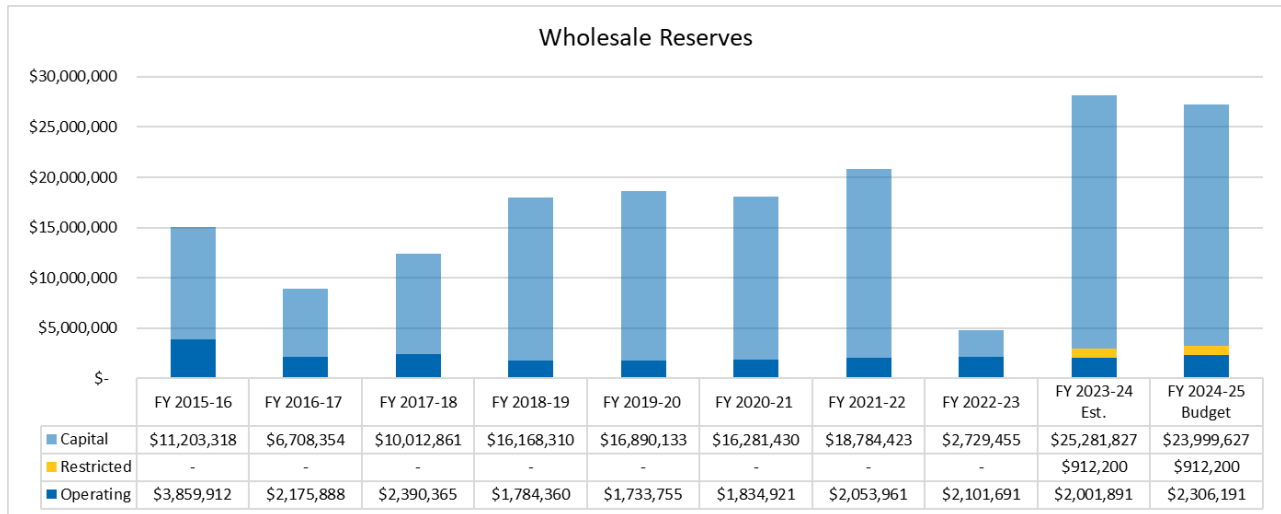
The District has taken several actions to improve its financial condition now and into the future, as described below:

- Paid off Unfunded Pension Liability:*** The Board authorized two large payments intended to pay off the District’s unfunded pension liability. The District was paying 7.5% interest on this liability, but only earning approximately 1.5% on its reserves. In May 2017, the District remitted \$4,112,000, and in April 2018 the District paid \$2,787,800. By drawing down reserves to pay down this debt, the District will save approximately \$8.8 million through FY 2036-37, with annual savings of approximately \$350,000. These savings will fund critical infrastructure needs which will help reduce upward pressure on rates. Through these efforts, the District was able to achieve a funded rate of approximately 95%, one of the highest funded rates in the State of California. With the pension plan’s FY 2020-21 investment return of 21.3%, the District’s pension liability converted to a pension asset. While this status is fluid, changing annually based on the performance of the CalPERS portfolio and subject to changing assumptions about future interest and mortality rates, it still signifies strong financial stewardship by the Board of Directors.

- *Debt Refinanced:* In May of 2017, the Board of Directors approved an advance refunding of the District's Series 2009A Certificates of Participation. This refinancing will save the District approximately \$11.2 million through FY 2038-39. The 2012 Refunding Bonds were refunded on February 1, 2022, with a private placement loan resulting in total interest savings of approximately \$1.75 million through FY 2032-33.
- *Utilization of California State Water Resources Control Board's Revolving Loan Fund Program (SRF):* The SRF grants low interest rate loans for drinking water capital improvement projects. While the process of obtaining the loan is long (up to two years or more), the low interest rate generates significant savings. For example, the District secured an SRF loan for the Hinkle Reservoir Replacement Project at 1.2% interest. If the District were to finance this project through a traditional bond issuance, the interest rate would have been closer to 4%, increasing debt service costs by at least \$12 million over 30 years. The District utilized the SRF for the Eureka Road Pipeline Replacement project in FY 2023-24 and is working on a loan for the Kokila Reservoir Replacement project. The District intends to utilize the SRF program whenever possible.
- *Renegotiated Contract with PCWA:* In December of 2017, the District negotiated an amendment to its contract with PCWA wherein the take or pay amount was reduced from 25,000 acre-feet to 12,500 acre-feet. The District still has the option to take up to 25,000 acre-feet but is only required to pay for 12,500 acre-feet regardless of whether it takes the water or not. This cut the PCWA water supply cost in half, providing savings of approximately \$275,000 per year, starting in FY 2018-19. The District had two take or pay contracts with the City of Roseville, totaling 4,000 AF per year. Under these agreements Roseville paid the District for 4,000 AF per year of the District's 12,500 AF of PCWA water. The agreements terminated in FY 2022-23 and there are no plans for them to be renewed. Therefore, the District is considering further reductions to its take or pay contract with PCWA.
- *Adjustment to Rate Building Methodology:* Since completion of the 2017 Wholesale and Retail Financial Plans, the District has been slowly adjusting the rate structure so that the fixed portion of the rate is in better alignment with fixed costs. Structuring rates in this manner results in stable revenues that move with expenses and eliminates the need for unpopular special drought rates. The Board's approval of these multi-year rate schedules have replenished reserves, ensuring that the District can continue its mission to deliver a reliable water supply of the highest quality at reasonable and equitable costs now and into the future.

- *Water Transfers:* As explained on page 9, SSWD's ability to purchase surface water from PCWA or the U.S. Bureau of Reclamation is constrained by the amount of unimpaired flow into Folsom Lake, and they are not able to purchase such water supplies in every year. In 2020, the two water agencies negotiated an agreement whereby SSWD purchased the District's own treated water, which is generally available for sale in all water year types. The District sold roughly 4,768 AF to SSWD in FY 2020-21, 3,602 AF in FY 2021-22, and 3,170 AF in FY 2022-23. These water sales generated more than \$2.5 million in treatment and wheeling revenue, as well as over \$400,000 received for the water itself. In addition, the District has participated in regional groundwater substitution transfers in partnership with two of its Wholesale Customer Agencies – CHWD and FOWD. The first such transfer occurred in 2018 and another occurred in 2022. This latter transfer generated approximately \$1.15 million in revenues for the wholesale division. All told, in the last two and a half years or so, these transfer activities undertaken by the District have generated approximately \$4,000,000 in revenue for the wholesale division that otherwise would not have been received. This has been particularly helpful to stabilizing the budget because the treatment and wheeling revenue generated when SSWD is able to take PCWA water is subject to the vagaries of hydrology, which in recent years has not supported SSWD's receipt of that water. The transfer revenues have been able to fill that hole and then some.
- *Salary Schedule Reduction:* The District has historically chosen to maintain salaries schedules that, when combined with benefits, put the District's total compensation at 10% above average amongst the selected comparator agencies. In FY 2019-20, the Board of Directors reduced this target down to market median. Current employees were not subject to pay decreases, but their ability to receive future pay increases was substantially reduced. All new employees were hired into the new Compensation Schedule. Existing employees remained on their original pay scale until such a time as the new schedule was greater than their existing scale. The old pay scale was not able to receive cost of living adjustments, as it was frozen until all employees migrated to the new pay scale, at which time it became obsolete. Given several factors, particularly the current tight labor market, the Board gave direction to staff to prepare a new salary schedule that is 5% above market median total cash. While this increased costs, there were significant savings in the three years prior and the District needs the increased salaries for retention and attraction of highly qualified employees.

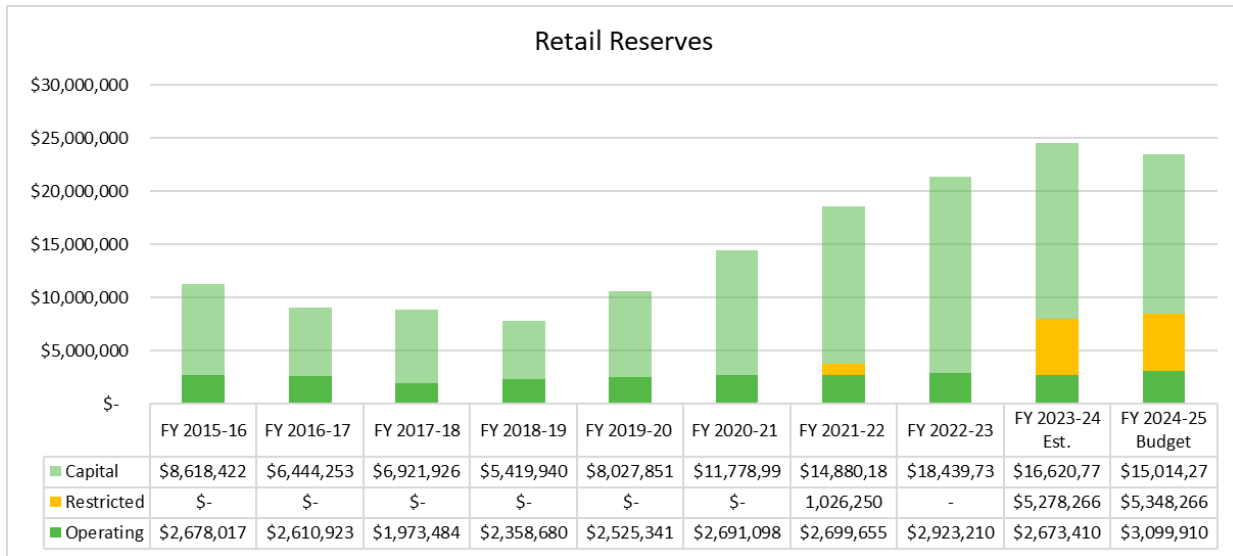
While most of the District’s reserves are available to be used at the Board’s discretion there are a few reserves, recently established, that are restricted by law or agreement. The charts below illustrate the restricted portion of wholesale and retail reserves followed by explanatory text.



Wholesale reserves peaked in FY 2021-22 just prior to the commencement of the Hinkle Reservoir Replacement Project, which has an estimated total cost of \$25 million. The District secured a loan from the State Water Resources Control Board at a favorable interest rate of 1.2%, for most of the project costs. Due to delays at the State, most of the proceeds were not received until the middle of FY 2023-24. This will require the use of Capital reserves since most of the expenses were incurred prior to receiving the loan funds. This is the cause of the large dip in reserves illustrated above in FY 2022-23, and the increase in FY 2023-24. The loan agreement requires the District to hold one years’ worth of debit service (interest and principal) in reserve. This amount is shown in orange in the FY 2023-24 and FY 2024-25 bar of the graph. These funds will remain restricted and unavailable for use until the loan is paid off in 30 years. Wholesale capital projects are described in detail starting on page 59.

San Juan Water District

Fiscal Year 2024-25 Budget



Retail reserves are anticipated to peak in FY 2023-24 as many of the planned projects got pushed into FY 2024-25 due to the time and attention needed by staff to finish the Hinkle Reservoir and Eureka Road Pipeline Replacement projects. There are a significant number of projects planned for FY 2024-25, thus the fall in capital reserves. Retail capital projects are further described starting on page 69.

The retail division has several restricted reserves. First is the Capital Facility Fee reserve. The District has established capital facility fees to ensure that new development either buys into the existing system, reimbursing existing rate payers for the investments previously made in the treatment and distribution system, or provides funding for the system to be expanded to support their development project, or a combination of both. On the wholesale side, the capital facility fee is 100% reimbursement or “buy-in”. But, on the retail side, the capital facility fee is a combination of buy-in and expansion. 70% of the retail capital facility fee is designed to fund future projects that have an expansionary component. If fees are collected in advance of project expenditures, then the District is required by California Government Code Section 66013 to hold the excess fees in reserve. The reserve was first established in FY 2021-22 and has grown due to a large amount of capital facility fees received in recent years.

Second, the loans for the Eureka Road Transmission Pipeline Replacement and the Kokila Reservoir Replacement projects both require the establishment of a reserve equal to one year of debt service (principal and interest) payments. This reserve must be maintained for the life of the loan.



OPERATING FUNDS

OPERATING FUNDS

The Wholesale and Retail Operating Funds account for the operations of the District. Department operating costs are shared and split between wholesale and retail based upon the proportionate benefit received by each, which can differ from person to person, department to department and expense to expense. The major projects for the budget years are discussed in detail in the Operations Plan, which can be found on page 46.

The District is comprised of the following functional areas or departments:

Administration and General

The functional area of Administration and General is a combination of the following departments: Board of Directors, Executive, Finance, Administration, Human Resources, and Information Technology. Overall District costs related to general operations, legal, insurance, and office expenses are recorded in this category.

Customer Service

The Customer Service Department is responsible for the billing and collection of water service revenue from the District's retail customers and is the initial point of contact for customer inquiries. This includes the establishment of new water service, modifications to existing service, payments, and delinquency shut-offs.

Distribution (Field Services)

This Department operates and maintains wholesale and retail water transmission and distribution pipelines ranging in size from 6" to 96" in diameter and totaling over 222 miles in length, including water meters, air release valves and other appurtenances. This Department also maintains and operates six pump stations and three reservoirs ranging from 0.05 to 4.56 million gallons within the retail system. This Department responds to emergency repairs, reads meters, works directly with customers, and monitors and maintains water quality standards in the system to meet all federal and state drinking standards.

Engineering Services

This Department is responsible for planning, designing and managing capital improvement projects, assisting with operational improvements, and assisting with maintenance activities which contain an engineering component.

Water Efficiency

The Water Efficiency Department is responsible for creating and implementing programs and services that reduce water use to meet federal, state and local commitments.

Water Treatment

This Department maintains and operates the Plant. The Plant is staffed and operated continuously, 24 hours per day, 7 days per week and 365 days per year. This Department also maintains the Hinkle Reservoir, a 62-million-gallon floating cover reservoir, where treated water is stored prior to distribution. The Plant supplies potable water to CHWD, FOWD, OVWC, Ashland, SSWD, and the District's Retail Service Area.

Prior Year Report Card & Current Year Operations Plan

The District’s Strategic Plan encompasses our mission, vision and values, and outlines the goals and objectives that we will pursue to meet our mission and achieve our vision. The Strategic Plan incorporates the principles of fiscal responsibility, customer service and operational excellence. It can be viewed on the District’s website at: <https://www.sjwd.org/strategic-operations-plans>

The following tables comprise both the Operations Plan Report Card for FY 2023-24 and the Operations Plan for FY 2024-25. They are organized into sections that correspond to the District’s different functional groups. The actions are not in priority order, but the Goals and Strategic Objectives in the Strategic Plan that are related to these actions are noted in the Operations Plan. A target date for accomplishing the action is also listed, and District staff will be reporting regularly on the status of completing each action. The report card for the prior year shows if actions were completed, on track, delayed or have issues.

Operations Plan Report Card FY 2023-24

On Track
Delayed
Issues

ADMINISTRATION/WATER RESOURCES/IT

| Task - Strategic Plan Goal & Objective | Original Target Date | Updated Target Date | Completion Date | Comments |
|--|---|---------------------|-----------------|---------------------------------------|
| Update the District's Strategic Plan - A/1/1 | 6/2024 | | | |
| Water Quality Control Plan – represent District interests and collaborate with regional and statewide partners to ensure the WQCP is reasonable and achievable - A/5 | Ongoing | | | |
| Delta conveyance – engage as necessary to protect District interests as new project developed, permits sought - A/5 | Ongoing | | | |
| Represent the District's interests in the implementation of groundwater banking and in the expansion of the regional groundwater bank - A/1,2,4 | Ongoing | | | |
| Monitor and respond to regulatory proposals from the SWRCB and DWR in the "Making Conservation a Way of Life" program (water loss regulations, indoor and outdoor efficiency standards, reporting, etc.); collaborate with ACWA, RWA and others around the state to ensure regulations are reasonable - A/1, 5; C/2; D/5 | Ongoing | | | |
| If conditions warrant and allow, complete actions necessary to implement a groundwater substitution and/or conserved water transfer - A/5 | 6/2024 | | | |
| Prepare annual water rights reports to SWRCB and submit estimated schedule of deliveries of PCWA and CVP supplies to Reclamation - A/1/1 | Post-14 > 2/2024 Pre-14 > 2/2024 Reclamation > 3/2024 | | On Time | |
| Provide Monthly summary reports to Reclamation showing usage of water rights, PCWA, and CVP supplies, as well as treatment of SSWD's PCWA deliveries - A/1/1 | The 10 th of the following month | | | Ongoing |
| Plan 2 nd Annual SJWD Employee Kids Day - E/3 | 7/2024 | 6/2024 | | Scheduled for June 12th |
| Complete Board Ordinance Updates - C/1 | Ongoing | | | Managers to provide input by 2/1/2024 |
| Update Records Retention Schedule - C/1 | 1/2024 | 5/2024 | | |

CUSTOMER SERVICE

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|--|-------------|---------------------|-----------------|----------|
| Cross train customer service staff to be proficient in customer service related functions to build redundancy to accommodate vacations, illnesses and staff turnover - C/3 | Ongoing | | | |
| Work with Field Service and Water Efficiency staff to diagnose customer meter problems and repair promptly - C/2,3 | Ongoing | | | |
| Work with Field Service staff to update utility billing databases for the meter replacement rollout to ensure accurate customer billing - C/3 | Ongoing | | | |
| Successful transition to new customer payment processor while minimizing customer impact - C/1,5 | 1/2024 | | 12/22/2023 | |
| Complete a Customer Satisfaction Survey achieving an 85% good or excellent customer satisfaction rating for customer service - C/6 | 6/2024 | | | On track |

Operations Plan Report Card FY 2023-24



DISTRIBUTION (Field Services)

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|---|-------------|---------------------|-----------------|---------------------------------|
| Complete the 2024 CO-OP Maintenance Program - B/2 | 6/2024 | | | |
| Complete the 2023 Cross Connection Control Program - B/2 | 12/2023 | | 12/28/2023 | |
| Complete the 2024 Leak Detection Program - B/2 | 6/2024 | | | |
| Complete the 2023 Air/Vacuum Relief Valve Program - B/2 | 12/2023 | 12/2024 | | Program delayed due to new LCRR |
| Complete the 2024 Dead End Flushing Program - B/2 | 6/2024 | | | |
| Complete the 2024 Valve Exercise Program - B/2 | 6/2024 | | | |
| Complete the 2024 Hydrant Maintenance Program - B/2 | 6/2024 | | | |
| Complete the 2024 District Meter Replacement and Testing Program - B/2 | 6/2024 | | | |
| Complete the 2024 System Deficiency Goals - B/2 | 6/2024 | | | |
| Complete the 2024 Pump Station Deficiency Goals - B/2 | 6/2024 | | | |
| Provide technical support for system operations during the Kokila Reservoir Replacement Project - B/1,3 | 6/2024 | | | |

ENGINEERING SERVICES

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|---|-------------|---------------------|-----------------|---|
| Bid and start construction of the Kokila Reservoir Replacement Project - B/3 | 6/2024 | 9/2024 | | Construction delayed until EPA Grant finalized |
| Complete design and construction and/or rehabilitation of one of the Backwash Hoods (construction of the second Backwash Hood to be completed in FY24/25) - B/3 | 6/2024 | | | |
| Complete construction of the Administration Building Electrical Service Upgrade Project - B/3 | 6/2024 | | | |
| Complete design and construction of the Service Lines and Air Release Valves Replacement Programs - B/3 | 6/2024 | | | |
| Complete construction of the Lime Tower Improvements Project - B/3 | 6/2024 | 10/2024 | | Construction anticipated to be completed by Oct. 2024 |
| Complete construction of the Bacon Generator Replacement project - B/3 | 6/2024 | | | |

Operations Plan Report Card FY 2023-24



FINANCE and HUMAN RESOURCES

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|---|-------------|---------------------|-----------------|--|
| Complete analysis of health care providers - D/3a | 12/2023 | | 11/9/2023 | |
| Complete funding agreement for State Revolving Loan Funds for Kokila Reservoir Project - D/3a | 12/2023 | unknown | | waiting for technical package to be submitted. |
| Complete Wholesale Financial Plan and Rate Study - D/1 | 12/2023 | | 12/13/2023 | |
| Update Personnel Manual - E/3 | 12/2023 | 6/1/2024 | | delayed due to PRA's |
| Fill any open positions within six months - E/5 | Ongoing | | | |
| Complete annual performance evaluations by the end of February - E/6 | 2/2024 | | | |
| Complete revisions to Treatment Plant Shift Operators MOU - E/6 | 6/2024 | | 2/29/2024 | |

WATER EFFICIENCY

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|---|-------------|---------------------|-----------------|----------|
| Provide 6 educational customer workshops (wholesale) annually - C/2.7 | Ongoing | | | On track |
| Implement rebate incentive programs and provide on-site assistance to 100 customers to support State mandated water use reductions requirements annually. C/1.2,5 | Ongoing | | | |
| Conduct a student art calendar contest to be distributed to all wholesale agencies annually - C/2.7 | Ongoing | | | On track |
| Test and replace in operable meter reading equipment upon failure and send failed meter information to Field Services for replacement - C/3,5 | Ongoing | | | |

WATER TREATMENT

| Task - Strategic Plan Goal & Objective | Target Date | Updated Target Date | Completion Date | Comments |
|---|-------------|---------------------|-----------------|-----------------------------|
| Flocculation Drives Zone 2 – Chain Replacement - B/2 | 10/2023 | | 10/29/2023 | |
| Filter Gallery Electrical Upgrade Phase 2 of 4 - B/2 | 3/2024 | 9/2024 | | 5 month absence of E&I Tech |
| Hinkle Reservoir: Perform internal inspection utilizing a diver - B/2 | 5/2024 | | 5/1/2024 | |
| Primary Coagulant: Seasonal evaluation on the possible benefits of increased cationic polymer during seasonal water quality changes - B/2 | 6/2024 | | 2/15/2024 | |

Administration/Water Resources/IT

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|---|---------------------|--------------------------|---|
| Water Quality Control Plan – represent District interests and collaborate with regional and statewide partners to ensure the WQCP is reasonable and achievable | A | 5 | Ongoing |
| Delta conveyance – engage as necessary to protect District interests as new project developed, permits sought | A | 5 | Ongoing |
| Represent the District’s interests in the implementation of groundwater banking and in the expansion of the regional groundwater bank | A | 1, 2, 4 | Ongoing |
| Monitor and respond to regulatory proposals from the SWRCB and DWR in the “Making Conservation a Way of Life” program (water loss regulations, indoor and outdoor efficiency standards, reporting, etc.); collaborate with ACWA, RWA and others around the state to ensure regulations are reasonable | A C D | 1,5 2 5 | Ongoing |
| Collaborate with San Juan Board of Directors and employees, and SSWD Board and management in conducting discussions about and analysis of potential combination | A-F | | Ongoing |
| If conditions warrant and allow, complete actions necessary to implement a groundwater substitution and/or conserved water transfer | A | 5 | 6/2025 |
| Prepare annual water rights reports to SWRCB and submit estimated schedule of deliveries of PCWA and CVP supplies to Reclamation | A | All | Post-14 > 2/2025 Pre-14 > 2/2025 Reclamation > 3/2025 |
| Provide Monthly summary reports to Reclamation showing usage of water rights, PCWA, and CVP supplies, as well as treatment of SSWD’s PCWA deliveries | A | All | The 10 th of the following month |
| 3 rd Annual SJWD Employee Kids Day | E | 3 | 6/2025 |
| Complete Board Ordinance Updates | C | 1 | 6/2024 |
| Update Records Retention Schedule | C | 1 | 9/2024 |

Customer Service

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|--|---------------------|--------------------------|-------------|
| Cross train customer service staff to be proficient in customer service related functions to build redundancy to accommodate vacations, illnesses and staff turnover | C | 3 | 6/2025 |
| Work with Field Service and Water Efficiency staff to diagnose customer meter problems and repair promptly | C | 2,3 | 6/2025 |
| Work with Field Service staff to update utility billing databases for the meter replacement rollout to ensure accurate customer billing | C | 3 | 6/2025 |
| Successful transition to Tax roll liens as the primary means of collecting delinquencies | D | 6 | 8/2024 |

Distribution (Field Services)

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|--|---------------------|--------------------------|-------------|
| Complete the 2025 CO-OP Maintenance Program: <ul style="list-style-type: none"> Inspect and maintain all of the appurtenances on the Cooperative Transmission Mainlines Exercise all mainline valves on the Cooperative Transmission Mainlines | B | 2 | 6/2025 |
| Complete the 2024 Cross Connection Control Program: <ul style="list-style-type: none"> Test 100% of the District Backflows Re-Test 100% of the failed backflows Repair or replace all failed backflows | B | 2 | 12/2024 |
| Complete the 2025 Leak Detection Program: <ul style="list-style-type: none"> Complete a Leak Detection Survey of the entire distribution system Prioritize finding and develop a repair plan | B | 2 | 6/2025 |
| Complete the 2024 Air/Vacuum Relief Valve Program <ul style="list-style-type: none"> Inspect and maintain 160 ARVs | B | 2 | 12/2024 |
| Complete the 2025 Dead End Flushing Program: <ul style="list-style-type: none"> Inspect, maintain, and flush all of the Districts 501 dead end sites Prioritize blow-off deficiencies and develop a repair plan | B | 2 | 6/2025 |

Distribution (Field Services) (con't)

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|--|---------------------|--------------------------|-------------|
| Complete the 2025 Valve Exercise Program: <ul style="list-style-type: none"> Inspect, maintain, and exercise 1,000 mainline valves Prioritize deficiencies and develop a repair plan | B | 2 | 6/2025 |
| Complete the 2025 Hydrant Maintenance Program: <ul style="list-style-type: none"> Inspect, maintain, and exercise 300 fire hydrants Prioritize deficiencies and develop a repair plan | B | 2 | 6/2025 |
| Complete the 2025 District Meter Replacement and Testing Program: <ul style="list-style-type: none"> Test and replace or repair as needed all large meters (3" and above) Test and replace or repair as needed 27 intermediate meters (1.5" to 2.5") Upgrade 515 residential meters (1" and below) Test 371 residential meters (1" and below) Install 2,100 Radio Read End Points | B | 2 | 6/2025 |
| Kokila Reservoir Replacement Project: <ul style="list-style-type: none"> Provide technical support for system operations during the new tank construction | B | 1, 3 | 6/2025 |

Engineering Services

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|---|---------------------|--------------------------|-------------|
| Bid and start construction of the Kokila Reservoir Replacement Project | B | 3 | 10/2024 |
| Complete design and construction and/or rehabilitation of one of the Backwash Hoods (construction of the second Backwash Hood to be completed in FY25/26) | B | 3 | 6/2025 |
| Complete construction of the Administration Building Electrical Service Upgrade Project | B | 3 | 6/2025 |
| Complete design and construction of the Service Lines and Air Release Valves Replacement Programs | B | 3 | 6/2025 |
| Complete construction of the Lime Tower Improvements Project | B | 3 | 1/2025 |

Engineering Services (con't)

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|--|---------------------|--------------------------|-------------|
| Complete design of FY24/25 Pipeline Replacement Projects (construction in FY27/28): <ul style="list-style-type: none"> Lakeland Dr (approx. 650-lf) Hidden Lakes Dr (approx. 950-lf) Fuller Dr (approx. 575-lf) | B | 3 | 6/2025 |

Finance and Human Resources

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|--|---------------------|--------------------------|-------------|
| Complete funding agreement for State Revolving Loan Funds for Kokila Reservoir Project | D | 4 | 12/2024 |
| Apply for a grant from Environmental Protection Agency for a portion of the Kokila Reservoir Replacement Project | A | 7 | 9/2024 |
| Secure funding for the Retail Groundwater Supply project | A | 2 | 6/2025 |
| Complete Retail Financial Plan and Rate Study | D | 1 | 6/2025 |
| Conduct User Fee Study and make fee recommendations to Board | D | 5 | 6/2025 |
| Update Personnel Manual | E | 3 | 8/2024 |
| Fill any open positions within six months | E | 5 | 6/2025 |
| Complete annual performance evaluations by the end of February | E | 6 | 2/2025 |
| Complete revisions to Treatment Plant Shift Operators MOU | E | 6 | 8/2024 |
| Provide Retirement Planning workshop for employees utilizing VALIC | E | 2 | 12/2024 |

Water Efficiency

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|---|---------------------|--------------------------|-------------|
| Provide 6 educational customer workshops (wholesale) | C | 2,7 | 6/2025 |
| Implement rebate incentive programs and provide on-site assistance to 100 customers to support State mandated water use reductions requirements | C | 1,2,5 | 6/2025 |
| Conduct a student art calendar contest to be distributed to all wholesale agencies | C | 2,7 | 5/2025 |
| Test and replace inoperable meter reading equipment upon failure and send failed meter information to Field Services for replacement. | C | 3,5 | 6/2025 |

Water Treatment

| Task | Strategic Plan Goal | Strategic Plan Objective | Target Date |
|---|---------------------|--------------------------|-------------|
| Rebuild and Retrofit Filter Underdrain Pumping System | B | 2 | 3/2025 |
| Replace WTP Entry Carpeting | B | 2 | 4/2025 |
| Rehabilitate Sludge Vac Valving | B | 2 | 4/2025 |
| Perform Pipelines Cathodic Protection Survey | B | 2 | 6/2025 |
| Perform Water Treatment Plant Exterior Lighting Conversion to LED's | B | 2 | 6/2025 |
| Rehabilitate 1 of 3 Spent Backwash Pumps | B | 3 | 6/2025 |
| Continue Ongoing Primary Coagulant Evaluation | B | 2 | 6/2025 |
| Actively Engage and Participate in American River Watershed Technical Committee | F | 2 | 6/2025 |
| Engage, Participate and Complete Robust Safety and Operations Training Programs | E | 1 | 6/2025 |

Wholesale Operating Fund

The Wholesale Operating Fund is used to account for the operating revenues and expenses of the wholesale division. This includes the acquisition of raw water, operation and maintenance of the Plant, and the related administrative support to conduct wholesale water activities. This fund holds and is used to report on all wholesale operating reserves. Details on projects funded for the year can be found in the District’s Operations Plan, located at page 46.

FISCAL YEAR 2023-25 BUDGET

| | <u>Wholesale Operations</u> |
|---|-----------------------------|
| Est. Beginning Reserves July 1, 2024 | \$ 2,914,091 |
| Revenues | |
| Water Sales | 11,508,200 |
| Other Revenues | 244,300 |
| Total Revenues | \$ 11,752,500 |
| Expenses | |
| Salaries & Benefits | \$ 4,727,800 |
| Water Supply | 1,170,800 |
| Other Expenses | 3,834,500 |
| Debt Service - Interest | 853,300 |
| Debt Service - Principal | 944,100 |
| Total Expenses | \$ 11,530,500 |
| Net Income | \$ 222,000 |
| Transfer In/(Out) | 82,300 |
| Esimated Ending Reserves | \$ 3,218,391 |
| Hinkle Reservoir Debt Service Reserve | 912,200 |
| Est. Ending Available Reserves June 30, 2025 | \$ 2,306,191 |

WHOLESALE OPERATING FUND SUMMARY

| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 Estimate | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------------------|
| Est. Beginning Available Reserves | ##### | \$ 1,733,756 | \$ 1,822,121 | \$ 2,053,961 | \$ 2,101,691 | \$ 2,914,091 |
| Revenues | | | | | | |
| Water Sales | 11,157,014 | 11,077,962 | 10,750,044 | 12,297,936 | 11,861,500 | 11,508,200 |
| Other Revenues | 294,047 | 139,064 | 158,727 | 202,997 | 286,400 | 244,300 |
| Total Revenues | \$ 11,451,061 | \$ 11,217,026 | \$ 10,908,771 | \$ 12,500,933 | \$ 12,147,900 | \$ 11,752,500 |
| Expenses | | | | | | |
| Administration and General | | | | | | |
| Salaries & Benefits | \$ 1,347,397 | \$ 1,466,215 | \$ 1,490,571 | \$ 1,478,469 | \$ 1,606,600 | \$ 1,858,200 |
| Professional Services | 418,729 | 425,766 | 471,316 | 382,769 | 585,600 | 643,500 |
| Maintenance and Repair | 11,298 | 13,948 | 19,101 | 25,019 | 28,200 | 149,200 |
| Materials and Supplies | 68,164 | 21,305 | 98,103 | 67,618 | 55,000 | 115,000 |
| Other Expenses | 391,591 | 507,632 | 314,444 | 460,928 | 604,100 | 652,900 |
| Total Administration and General | 2,237,179 | 2,434,864 | 2,393,535 | 2,414,802 | 2,879,500 | 3,418,800 |
| Water Treatment Plant | | | | | | |
| Salaries & Benefits | 1,914,002 | 1,917,977 | 1,816,370 | 1,967,492 | 2,150,800 | 2,373,700 |
| Professional Services | 95,835 | 29,030 | 102,575 | 39,813 | 37,100 | 76,200 |
| Maintenance and Repair | 303,572 | 239,695 | 434,542 | 397,611 | 322,400 | 424,800 |
| Materials and Supplies | 489,061 | 455,985 | 550,270 | 800,271 | 931,300 | 1,192,300 |
| Other Expenses | 214,613 | 232,403 | 241,934 | 315,993 | 393,300 | 488,500 |
| Total Water Treatment Plant | 3,017,082 | 2,875,089 | 3,145,692 | 3,521,180 | 3,834,900 | 4,555,500 |
| Water Supply | | | | | | |
| Placer County Water Agency | 413,785 | 680,925 | 650,297 | 632,736 | 483,400 | 560,700 |
| Purchase of Treated Water (Groundwater) | 495,360 | - | - | - | - | - |
| Pumping to Treatment Plant | 93,687 | 96,506 | 87,817 | 70,622 | 50,000 | 80,000 |
| Pre - 1914 Water Rights Water | 26,274 | 27,799 | 30,543 | 32,775 | 33,800 | 35,500 |
| Central Valley Project Water | - | - | - | 12,988 | 212,900 | 119,000 |
| Other | 28,794 | 74,064 | 74,533 | 135,739 | 341,300 | 375,600 |
| Total Water Supply | 1,057,900 | 879,294 | 843,190 | 984,861 | 1,214,400 | 1,170,800 |
| Engineering | | | | | | |
| Salaries & Benefits | 341,241 | 341,700 | 330,404 | 381,012 | 388,300 | 450,600 |
| Professional Services | 10,859 | 130,133 | 17,234 | 16,721 | 42,000 | 42,800 |
| Maintenance and Repair | 2,433 | 2,108 | 2,650 | 1,158 | 4,200 | 3,200 |
| Materials and Supplies | 1,295 | 1,666 | 1,278 | 2,684 | 4,600 | 6,700 |
| Other Expenses | 3,706 | 10,347 | 3,841 | 9,258 | 5,100 | 16,700 |
| Total Engineering | 359,535 | 485,954 | 355,406 | 410,833 | 444,200 | 520,000 |
| Water Efficiency | | | | | | |
| Salaries & Benefits | - | 34,874 | 35,861 | 38,802 | 42,200 | 45,300 |
| Professional Services | 500 | - | 340 | 4,728 | 3,000 | 3,000 |
| Maintenance and Repair | 12,425 | 10,734 | 8,881 | 6,080 | 14,700 | 17,000 |
| Materials and Supplies | - | - | 178 | 337 | 600 | 600 |
| Other Expenses | 3,825 | 114 | 4,326 | 91 | 3,200 | 300 |
| Total Water Efficiency | 16,750 | 45,722 | 49,586 | 50,038 | 63,700 | 66,200 |
| Non-Departmental | | | | | | |
| Debt Service - Principal | 698,450 | 730,693 | 696,442 | 1,763,145 | 925,600 | 944,100 |
| Debt Service - Interest | 868,865 | 896,614 | 792,633 | 632,286 | 738,200 | 853,300 |
| Other | 1,441 | 1,517 | 80,890 | 1,622 | 1,700 | 1,800 |
| Total Non-Departmental | 1,568,756 | 1,628,824 | 1,569,965 | 2,397,053 | 1,665,500 | 1,799,200 |
| Total Expenses | \$ 8,257,201 | \$ 8,349,747 | \$ 8,357,374 | \$ 9,778,767 | \$ 10,009,200 | \$ 11,530,500 |
| Transfers (To)/From: | | | | | | |
| Year End Transfer (To)/From Capital Outlay Fund | (3,244,465) | (2,778,914) | (2,319,558) | (2,674,436) | (1,326,300) | 82,300 |
| Est. Ending Reserves | ##### | \$ 1,822,121 | \$ 2,053,961 | \$ 2,101,691 | \$ 2,914,091 | \$ 3,218,391 |

San Juan Water District

Fiscal Year 2024-25 Budget

Retail Operating Fund

The Retail Operating Fund is used to account for the operating revenues and expenses of the Retail Service Area. This includes the payment to the wholesale fund for the cost of treated water, as well as the distribution of the treated water to all customers in the District’s Retail Service Area, including related administrative support. This fund holds and is used to report on all retail operating reserves. Details on projects funded for the year can be found in the District’s Operations Plan, located on page 46.

FISCAL YEAR 2024-25 BUDGET

| | Retail Operations |
|---|----------------------|
| Est. Beginning Available Reserves July 1, 2024 | \$ 2,809,710 |
| Revenues | |
| Water Sales | 17,455,000 |
| Other Revenues | 754,700 |
| Total Revenues | \$ 18,209,700 |
| Expenses | |
| Salaries & Benefits | \$ 6,974,200 |
| Treated Water | 3,367,800 |
| Other Expenses | 3,936,300 |
| Debt Service - Interest | 558,800 |
| Debt Service - Principal | 662,000 |
| Total Expenses | \$ 15,499,100 |
| Net Income | \$ 2,710,600 |
| Transfer In/(Out) | (2,284,100) |
| Estimated Ending Reserves | 3,236,210 |
| Eureka Rd. Transmission Pipeline Debt Service Reserve | 136,300 |
| Est. Ending Available Reserves June 30, 2025 | \$ 3,099,910 |

RETAIL OPERATING FUND SUMMARY

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 Estimate | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------------|
| Est. Beginning Available Reserves | \$ 2,525,341 | \$ 2,691,098 | \$ 2,717,940 | \$ 2,923,210 | \$ 2,809,710 |
| Revenues | | | | | |
| Water Sales | 13,902,296 | 14,306,771 | 15,116,729 | 16,787,500 | 17,455,000 |
| Other Revenues | 620,108 | 838,672 | 1,659,255 | 798,600 | 754,700 |
| Total Revenues | \$ 14,522,404 | \$ 15,145,443 | \$ 16,775,984 | \$ 17,586,100 | \$ 18,209,700 |
| Expenses | | | | | |
| Administration and General | | | | | |
| Salaries & Benefits | \$ 1,229,681 | \$ 1,264,661 | \$ 1,238,244 | \$ 1,404,500 | \$ 1,731,400 |
| Professional Services | 239,323 | 191,368 | 138,324 | 207,800 | 263,300 |
| Maintenance and Repair | 13,948 | 19,702 | 20,171 | 28,200 | 149,200 |
| Materials and Supplies | 25,406 | 35,716 | 39,808 | 26,100 | 25,200 |
| Other Expenses | 281,896 | 280,862 | 309,302 | 434,200 | 567,600 |
| Total Administration and General | 1,790,255 | 1,792,310 | 1,745,849 | 2,100,800 | 2,736,700 |
| Distribution System | | | | | |
| Salaries & Benefits | 2,462,426 | 2,497,614 | 2,957,964 | 3,207,700 | 3,650,600 |
| Professional Services | 155,208 | 67,164 | 76,956 | 94,100 | 134,700 |
| Maintenance and Repair | 672,168 | 767,805 | 539,323 | 469,500 | 795,000 |
| Materials and Supplies | 434,814 | 427,928 | 526,470 | 284,200 | 305,700 |
| Other Expenses | 492,481 | 519,245 | 647,251 | 812,000 | 1,057,900 |
| Total Distribution System | 4,217,097 | 4,279,756 | 4,747,964 | 4,867,500 | 5,943,900 |
| Water Supply | | | | | |
| Purchase Water from Wholesale | 3,306,939 | 3,273,284 | 4,133,388 | 3,309,300 | 3,367,800 |
| Total Water Supply | 3,306,939 | 3,273,284 | 4,133,388 | 3,309,300 | 3,367,800 |
| Engineering | | | | | |
| Salaries & Benefits | 389,241 | 388,229 | 433,628 | 506,500 | 583,400 |
| Professional Services | 55,302 | 17,207 | 50,092 | 40,000 | 192,800 |
| Maintenance and Repair | 2,108 | 2,650 | 1,877 | 10,400 | 5,200 |
| Materials and Supplies | 1,964 | 11,574 | 14,783 | 4,600 | 6,700 |
| Other Expenses | 5,434 | 4,702 | 11,380 | 7,100 | 17,700 |
| Total Engineering | 454,050 | 424,363 | 511,760 | 568,600 | 805,800 |
| Water Efficiency | | | | | |
| Salaries & Benefits | 413,969 | 392,075 | 406,875 | 458,800 | 495,700 |
| Professional Services | 28,121 | 50,712 | 6,215 | 70,000 | 3,500 |
| Maintenance and Repair | 322 | 1,093 | 393 | 800 | 2,400 |
| Materials and Supplies | 325 | 7,720 | 1,907 | 2,000 | 2,200 |
| Other Expenses | 39,317 | 418,16 | 43,227 | 83,800 | 57,000 |
| Total Water Efficiency | 482,054 | 493,416 | 458,617 | 615,400 | 560,800 |
| Customer Service | | | | | |
| Salaries & Benefits | 534,818 | 501,914 | 545,856 | 519,000 | 513,100 |
| Professional Services | 20,413 | 45,277 | 70,234 | 80,000 | 40,000 |
| Maintenance and Repair | 6,209 | 4,742 | 893 | 2,700 | 0 |
| Materials and Supplies | 31,817 | 35,348 | 35,829 | 36,500 | 38,200 |
| Other Expenses | 133,080 | 175,499 | 232,093 | 238,600 | 215,200 |
| Total Customer Service | 726,336 | 762,780 | 884,906 | 876,800 | 806,500 |
| Non-Departmental | | | | | |
| Debt Service - Principal | 404,307 | 404,307 | 510,869 | 567,000 | 662,000 |
| Debt Service - Interest | 498,199 | 442,047 | 410,555 | 403,400 | 558,800 |
| Other | 1,487 | 44,598 | 64,256 | 58,200 | 56,800 |
| Total Non-Departmental | 903,992 | 890,952 | 985,680 | 1,028,600 | 1,277,600 |
| Total Expenses | \$ 11,880,722 | \$ 11,916,860 | \$ 13,468,164 | \$ 13,367,000 | \$ 15,499,100 |
| Transfers (To)/From: | | | | | |
| Year End Transfer (To)/From Capital Outlay Fund | (2,475,925) | (3,220,026) | (3,102,550) | (4,332,600) | (2,284,100) |
| Est. Ending Reserves | \$ 2,691,098 | \$ 2,699,655 | \$ 2,923,210 | \$ 2,809,710 | \$ 3,236,210 |

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CAPITAL FUNDS

Wholesale Capital Outlay Fund

This fund was created in FY 2015-16 to receive and separately account for revenues that are designated by the Board of Directors to be utilized solely for wholesale capital expenditures and to account for the acquisition of wholesale capital assets, including large scale maintenance of capital assets and improvements made to such assets. Capital reserves were transferred out of operating into this new fund upon fund creation. This fund now holds and is used to report on all wholesale capital reserves. Details on the capital projects can be found starting on page 59.

FISCAL YEAR 2024-25 BUDGET

| | | <u>Wholesale Capital Outlay</u> |
|---|-----------|---------------------------------|
| Est. Beginning Available Reserves July 1, 2024 | \$ | 25,281,827 |
| Revenues | | |
| Taxes & Assessments | | 1,530,000 |
| Connection Fees | | 75,000 |
| Other Revenues | | 850,000 |
| Total Revenues | \$ | 2,455,000 |
| Expenses | | |
| Capital Improvement Projects | | 2,934,900 |
| Professional Services | | 720,000 |
| Total Expenses | \$ | 3,654,900 |
| Net Income | \$ | (1,199,900) |
| Transfer In/(Out) | | (82,300) |
| Est. Ending Available Reserves June 30, 2025 | \$ | 23,999,627 |

WHOLESALE CAPITAL OUTLAY FUND SUMMARY

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 Estimated | FY 204-25 Proposed Budget |
|--|-----------------------|----------------------|------------------------|-------------------------|---------------------------------|
| Est. Beginning Available Reserves | \$ 16,890,133 | \$ 16,281,430 | \$ 18,784,423 | \$ 2,729,455 | \$ 25,281,827 |
| Revenues | | | | | |
| Proceeds from Issuance of Debt | \$ - | \$ - | \$ 846,424 | \$ 22,019,068 | \$ - |
| Taxes & Assessments | 1,215,739 | 1,281,061 | 1,382,542 | 1,500,000 | 1,530,000 |
| Capital Contributions | 68,658 | - | 911,800 | - | - |
| Connection Fees | 268,649 | 189,894 | 279,042 | 101,000 | 75,000 |
| Other Revenues | 88,090 | 126,380 | 199,150 | 416,904 | 850,000 |
| Total Revenues | \$ 1,641,135 | \$ 1,597,335 | \$ 3,618,958 | \$ 24,036,972 | \$ 2,455,000 |
| Expenses | | | | | |
| Water Treatment Plant Improvements | \$ 2,606,088 | \$ 766,153 | \$ 238,671 | \$ 419,800 | \$ 1,414,100 |
| Reservoirs & Improvements | 2,298,310 | 151,583 | 21,574,477 | 1,538,900 | - |
| Land Improvements | 34,704 | 11,814 | 394,704 | 45,400 | 798,000 |
| Professional Services | - | 271,438 | 61,460 | 100,000 | 413,000 |
| Maintenance | 13,080 | 3,177 | - | 116,000 | 307,000 |
| Buildings & Improvements | 11,306 | 7,968 | 13,110 | 41,600 | 169,300 |
| Vehicles | 30,637 | 113,291 | - | 269,000 | 26,000 |
| Equipment and Furniture | 32,796 | 52,243 | 48,842 | 273,500 | 207,500 |
| Land Acquisition | - | 22,500 | - | - | - |
| Software | 1,829 | 13,733 | - | - | 20,000 |
| Meters | - | - | 17,097 | 20,000 | - |
| Mains/Pipelines & Improvements | - | - | - | - | 300,000 |
| Contributions to Others | - | - | - | - | - |
| Total Expenses | \$ 5,028,752 | \$ 1,413,900 | \$ 22,348,362 | \$ 2,824,200 | \$ 3,654,900 |
| Net Income | \$ (3,387,617) | \$ 183,435 | \$ (18,729,404) | \$ 21,212,772 | \$ (1,199,900) |
| Transfer In | 2,778,914 | 2,319,558 | 2,674,436 | 1,339,600 | - |
| Transfer Out | - | - | - | - | 82,300 |
| Est. Ending Available Reserves | \$ 16,281,430 | \$ 18,784,423 | \$ 2,729,455 | \$ 25,281,827 | \$ 23,999,627 |

WHOLESALE CAPITAL PROJECTS FY 2024-25

Water Treatment Plant (WTP) Improvements

Backwash Hood Rehabilitation and Rail Track Improvements

| | | | |
|------------------------------|-------------|---|--------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 295,400 |
| Start Date: | FY 2022-23 | Budgeted Spending FY 2024-25: | \$ 900,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 1,195,400 |

The final filtration of water occurs in the North and South basins which each have a series of filter cells along the bottom of the basin. Each basin has two backwash hoods that move across the basins to backwash (clean) the various filters. The backwash hoods suck water up through the filters and send the water back into the first treatment stage of the plant. Each basin currently has one new and old backwash hood. This project assessed the structural integrity of the two old hoods and determined that they could be rehabilitated instead of being replaced (including the rail track upon which they move). Both hoods and the rail track will be rehabilitated this year. This project will not materially affect ongoing operating costs.

Lime Tower Coating and Improvements

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 153,000 |
| Start Date: | FY 2019-20 | Budgeted Spending FY 2024-25: | \$ 373,100 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 526,100 |

The lime tower stores and distributes lime into the treated water as it leaves the treatment plant. Lime is used in the treatment process to manage pH levels in the distribution system. The small amount of lime in the treated drinking water protects the District's entire distribution system from untimely corrosion. The lime tower is aged. The District commissioned a study in FY 2019-20 to determine its rehabilitation needs. The study recommends re-doing the interior and exterior coating and installing additional anchor bolts. Design work started in FY 2022-23 and will finish in early FY 2023-24 and construction will commence in FY 2024-25.

Rehabilitation of 3 Backwash Pump Stations

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 58,000 |
| Estimated Completion: | FY 2027-28 | Estimated Future Spending: | \$ 122,000 |
| | | Total Project Cost: | \$ 180,000 |

The dirty water from the filters in the water treatment plant filter basis is sent to the EQ basin where it is pumped by the backwash pump stations back to the headwater of the treatment plant. The backwash pump stations are in need of rehabilitation. The District plans on rehabilitating one backwash pump station per year, for the next three years.

Power Monitor for Hinkle Pump Station

| | | | |
|------------------------------|-------------|---|-----------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 10,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 53,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 63,000 |

The District's power costs have more than doubled over the past two years. Power monitors allow the District to see how much energy is being utilized at a specific site in real time. The District intends to purchase power monitors for the Lower Granite Bay Pump Station, Hinkle Pump Station, and the American River South Pump Station. Once installed and activated these monitors should result in lower energy costs than what would otherwise be incurred. This is a shared project with the Retail division. Wholesale's share is for the Hinkle Pump Station.

Water Treatment Plant Improvements (con't)

Fiber Optic Cabling to Solids Handling Building

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 30,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 30,000 |

The current network connection between the solids handling facility at the water treatment plant consists of a single network cable stretched from the solids handling room to the operations room then connected to a switch which connects to the server room. It allows for one server connection with no redundancy. Installing fiber optic cabling from the solids handling building directly to the server room, creates multiple connections to the network, thus creating redundancy. The solids handling facility is the only location not connected to the server room with fiber optic cabling. This improvement will not affect future operating costs.

Land Improvements

Water Treatment Plant Site Paving, Slurry Seal and Re-Stripe

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 25,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 650,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 675,000 |

This project will grind down and overlay the pavement surrounding the water treatment plant (approximately 48,000 square feet).

Administration Building Deck and Shade Structure

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 20,400 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 148,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 168,400 |

On January 3, 2023, during a rainstorm, a very large oak tree fell onto the deck of the Administration Building causing significant damage to the existing deck. Prior to falling, the oak tree had provided shade for the majority of deck. This project will replace the damaged deck and install a shade structure in place of the fallen tree. Insurance proceeds were received for the deck replacement, but not for the cost of the shade structure. This represents the wholesale divisions share of the project costs.

Professional Services

Launderer & Settling Tube Evaluation

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 100,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 100,000 |

The launderers and settling tubes in the sedimentation basins are experiencing multiple failures each year. This project will evaluate what can be done to strengthen the launderers and settling tubes to prevent recurring failures.

San Juan Water District

Fiscal Year 2024-25 Budget

Professional Services (con't)

Filter Effluent Pipe Thickness Testing

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 75,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 75,000 |

The effluent pipes in the treatment plant's filter gallery are 40 years old. This project aims to determine the current thickness and condition of the pipes to determine if they are in need of repair and/or replacement.

Site Security Evaluation and Design

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 50,000 |

After providing active shooter training for staff the Central California Intelligence Center offered to conduct a site vulnerability assessment for the District. Their assessment pointed out several areas of the District campus where we are vulnerable to intrusion. This study will determine how to best mitigate those vulnerabilities

Wholesale Property Evaluation

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 50,000 |

The District is evaluating construction of an additional treated water reservoir south of the existing Hinkle Reservoir, to increase our system reliability. The land is currently owned by the United States Bureau of Reclamation. This funding may be needed for property assessments and environmental work necessary through the process of procuring the land from Reclamation.

Twin 54-Inch Transmission Pipelines and BFV Actuators Condition Assessment

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2025-26 | Estimated Future Spending: | \$ 155,000 |
| | | Total Project Cost: | \$ 205,000 |

The Twin 54-Inch transmission pipelines run from the Baldwin Pump Station down to the Penstocks Manifold, where they split off into 4 separate wholesale distribution pipelines. This project will evaluate the rehabilitation needs of the pipeline, likely resulting in rehabilitation of the butterfly valves at the start of the pipelines and or/rehabilitation of the actuator gear box. The planning and design is funded in FY 2023-24 with work to commence in the subsequent fiscal year.

Professional Services (con't)

Penstock Manifold and Butterfly Valve Actuators Condition Assessment

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 38,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | \$ 116,000 |
| | | Total Project Cost: | \$ 154,000 |

The penstock manifold converts the twin-54-inch transmission pipelines into 4 separate wholesale distribution pipelines. This project will assess the condition of the lining of the pipe and determine the maintenance needs of the manifold, including the 3 butterfly valves where the twin 54-inch pipelines meet the manifold. The \$38,000 budgeted in FY 2024-25 is for the condition assessment and potentially the design for the improvements needed. The \$116,000 of estimated future spending is the anticipated costs of the improvements the District suspects will be needed.

Evaluation of 60-inch Pipeline from Filter Gallery to Hinkle Reservoir Inlet Structure

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 25,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 25,000 |

Clean drinking water is delivered from the filter gallery at the water treatment plant, to the Hinkle Reservoir through a 60-inch concrete lined pipeline. A small amount of lime is injected into the water in transit. While lime helps preserve concrete this pipeline, and there are no outside indications of degradation of the pipeline, there is a section that has never been relined. This evaluation is necessary to determine the condition of the entire pipeline and to determine if any sections need relining or other improvements.

Evaluation of Powdered Activated Carbon System

| | | | |
|------------------------------|-------------|---|--------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 25,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 25,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | \$ 1,804,000 |
| | | Total Project Cost: | \$ 1,854,000 |

Cyanobacterial algae blooms (blue-green algae) occur in fresh water when the water is warm, stagnant, and rich in nutrients from sources such as fertilizer runoff. These blooms have been occurring in California's fresh water sources with increasing frequency. A powdered activated carbon system can effectively remove the toxins in the water supply from these algae blooms. The funding in FY 2023-24 and FY 2024-25 was and will be used to design such a system, if deemed efficient for the District's water treatment plant. If so, construction would occur in FY 2028-29. The effect on ongoing operating costs is not yet known.

Maintenance

72-Inch Transmission Pipeline - Joint Seal Replacements Hinkle to Bacon Pump Station

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 191,000 |
| Estimated Completion: | FY 2025-26 | Estimated Future Spending: | \$ 589,000 |
| | | Total Project Cost: | \$ 780,000 |

This project funds the design for the replacement of the aged joint seals in the 72-inch transmission pipeline that runs between the Hinkle Pump Station and Bacon Pump Station. Ensuring a proper seal on the pipe joints reduces leaks.

San Juan Water District

Fiscal Year 2024-25 Budget

Maintenance (con't)

Wholesale Meter Terminal Replacements (33 meters total)

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ 66,000 |
| Start Date: | FY 2022-23 | Budgeted Spending FY 2024-25: | \$ 66,000 |
| Estimated Completion: | FY 2025-26 | Estimated Future Spending: | \$ 68,000 |
| | | Total Project Cost: | \$ 200,000 |

The District has 34 wholesale meters. The meter terminals are a component used in the collection of meter data that is sent back to the water treatment plant. The terminals have reached the end of their useful life and are in need of replacement in order to ensure continued accurate meter reads.

Hinkle Reservoir Embankment Restoration and Repair

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 50,000 |

The embankment that surrounds and "dams" the Hinkle Reservoir is in need of maintenance. After 40 years of erosion, it needs surface restoration which will include grading and the additional of materials to reinforce and strengthen the embankments.

Mains/Pipelines & Improvements

Reline 60-inch Pipeline from Filters to Inlet Structure

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 150,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 150,000 |

Clean drinking water is delivered from the filter gallery at the water treatment plant, to the Hinkle Reservoir through a 60-inch concrete lined pipeline. A small amount of lime is injected into the water in transit. While lime helps preserve concrete this pipeline, and there are no outside indications of degradation of the pipeline, there is a section that has never been relined. The District will be performing a condition assessment on the pipeline. In anticipation of needing to reline the previously unlined section of the pipeline, the District is including \$150,000 in the FY 2024-25 budget, for the design of the anticipated needed improvements. This work may or may not be needed, depending upon the results of the condition assessment.

Replacement of Treated Water 1 (TW1) 60-inch Valve (No. 28)

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 75,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 75,000 |

There is a 60-inch pipeline that goes around the filter to the inlet of the Hinkle Reservoir. Valve No. 28 on the pipeline is old and no longer closes. This project replaces the broken valve.

Replacement of 48-inch Valve on 48-inch Bypass (No. 29)

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 75,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 50,000 |

The valve that turns on and off the 48-inch Hinkle Reservoir bypass pipeline leaks and needs to be replaced. This project replaces that leaking valve.

Equipment and Furniture

Three Thickener Access Ladders

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 104,713 |
| Start Date: | FY 2022-23 | Budgeted Spending FY 2024-25: | \$ 200,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 304,713 |

Each of the District's three thickener bases have an access ladder. For safety reasons these ladders need to be reconfigured and replaced. As currently installed, an employee has to climb over a railing at the top of the tank in order to access the ladder. The ladder terminates at the bottom of the tank, on a slope. These are unsafe conditions that need to be rectified. This project will redesign and install new ladders. Design was completed in FY 2022-23 and one ladder is expected to be installed by the end of FY 2023-24. The remaining two will be replaced in FY 2024-25. There will no impact to ongoing operating costs.

Replace Plotter/Scanner in Engineering Department

| | | | |
|------------------------------|------------|---|----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 7,500 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 7,500 |

The plotter/scanner in the Engineering Department is in need of replacement. The printer is no longer supported by the manufacturer and the computer that runs it is no longer compatible with the District's IT system. This equipment is used by both wholesale and retail therefore both divisions will contribute to the cost of the replacement. This represents the wholesales share.

Buildings and Improvements

Electrical Service Upgrade at Administration Building

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 41,706 |
| Start Date: | FY 2021-22 | Budgeted Spending FY 2024-25: | \$ 169,300 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 211,006 |

The electric panel for the Administration Building is antiquated and in need of replacement. During a test of the electric system, the main breaker failed, and the District was unable to shut off power to the building. A temporary panel has been installed to remedy the failed main breaker, but the entire service panel needs to be replaced. This project will bring the panel up to current standards and allow for future expansion of the building including the installation of electric vehicle charging stations. Design is complete and construction is expected to commence in FY 2023-24 and be complete in FY 2024-25.

Vehicles

GEM Replacement with new Utility Vehicle

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 26,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 26,000 |

The existing GEM vehicle is at the end of its useful life. The District plans to replace it with a side by side road utility vehicle, such as a Polaris. This vehicle is used solely on the District campus for transporting people and materials and supplies. The vehicles cost will be shared with the retail division.

San Juan Water District

Fiscal Year 2024-25 Budget

Software

Back-Up Plant Pumps - SCADA Integration

| | | | | |
|------------------------------|------------|---|----|--------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ | - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ | 20,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ | 20,000 |

The District's Crown Point pump station provides pressurized drinking water to the retail service area and the entire District campus, including the water treatment plant. That water is critical for maintaining water treatment plant operations as it is used in various treatment processes such as the chemical feed system, and the belt press process. The back-up plant pumps exist to provide pumping capabilities if/when the Crown Point pump station is offline. Historically the back-up pumps have had to be turned on manually. By integrating those pumps into the District's SCADA system, the system will automatically switch the pumps on if Crown Point goes offline, either intentionally or unintentionally, greatly improving system reliability. Originally planned to be completed in Fiscal Year 2021-22, it has now been delayed until Fiscal Year 2024-25.

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Retail Capital Outlay Fund

This fund was created in FY 2015-16 to receive and separately account for revenues that are designated by the Board of Directors to be utilized solely for retail capital expenditures and to account for the acquisition of retail capital assets, including large scale maintenance of capital assets and improvements made to such assets. Capital reserves were transferred out of operating into this new fund upon fund creation. This fund now holds and is used to report on all retail capital reserves. Details on the projects can be found starting on page 69.

FISCAL YEAR 2024-25 BUDGET

| | <u>Retail Capital Outlay</u> |
|---|------------------------------|
| Est. Beginning Available Reserves July 1, 2024 | \$ 21,762,736 |
| Revenues | |
| Proceeds from Issuance of Debt | 17,110,000 |
| Taxes & Assessments | 1,530,000 |
| Grant Revenues | 1,250,000 |
| Connection Fees | 100,000 |
| Other Revenues | 680,000 |
| Total Revenues | \$ 20,670,000 |
| Expenses | |
| Capital Improvement Projects | 24,090,600 |
| Professional Services | 400,000 |
| Total Expenses | \$ 24,490,600 |
| Net Income | \$ (3,820,600) |
| Transfer In/(Out) | 2,284,100 |
| Esimated Ending Reserves | 20,226,236 |
| Reservation of Capital Facility Fees | 5,211,966 |
| Est. Ending Available Reserves June 30, 2025 | \$ 15,014,270 |

RETAIL CAPITAL OUTLAY FUND SUMMARY

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 Estimate | FY 2024-25 Proposed Budget |
|---------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------------------|
| Est. Beginning Reserves | \$ 8,027,850 | \$ 11,778,997 | \$ 15,906,435 | \$ 18,439,736 | \$ 21,762,736 |
| Revenues | | | | | |
| Proceeds from Debt Issuance | \$ 43,197 | \$ - | \$ - | \$ 3,345,200 | \$ 17,110,000 |
| Taxes & Assessments | 1,215,738 | 1,281,061 | 1,382,542 | 1,500,000 | 1,530,000 |
| Connection Fees | 1,082,998 | 2,415,360 | 3,373,674 | 1,160,000 | 100,000 |
| Other Revenues | 37,929 | 114,532 | 370,445 | 478,800 | 1,930,000 |
| Total Revenues | \$ 2,379,862 | \$ 3,810,953 | \$ 5,126,661 | \$ 6,484,000 | \$ 20,670,000 |
| Expenses | | | | | |
| Reservoirs & Improvements | \$ - | \$ 247,822 | \$ 28,910 | \$ 25,000 | \$ 12,860,000 |
| Mains/Pipelines & Improvements | 428,467 | 1,912,374 | 4,560,800 | 4,126,700 | 5,610,000 |
| Pump Stations & Improvements | 467,098 | 297,640 | 488,664 | 2,229,600 | 3,759,000 |
| Meters and Endpoints | - | 29,081 | 333,296 | 712,600 | 852,800 |
| Land Improvements | - | 6,295 | - | 54,000 | 683,000 |
| Professional Services | 26,614 | 83,933 | - | 10,000 | 400,000 |
| Buildings & Improvements | 2,514 | 34,196 | 13,110 | 69,400 | 199,300 |
| Vehicles | 170,561 | 278,140 | 219,356 | 131,800 | - |
| Equipment and Furniture | - | 9,482.2 | 51,774 | 134,500 | 101,500 |
| Software | 9,385 | 4,578 | - | - | 25,000 |
| Total Expenses | \$ 1,104,640 | \$ 2,903,541 | \$ 5,695,910 | \$ 7,493,600 | \$ 24,490,600 |
| Net Income | \$ 1,275,222 | \$ 907,412 | \$ (569,249) | \$ (1,009,600) | \$ (3,820,600) |
| Transfer In | 2,475,925 | 3,220,026 | 3,102,550 | 4,332,600 | 2,284,100 |
| Transfer Out | - | - | - | - | - |
| Estimated Ending Reserves | 11,778,997 | 15,906,434 | 18,439,736 | 21,762,736 | 20,226,236 |
| Reservation of Capital Facility Fees | - | 1,026,250 | 4,329,966 | 5,141,966 | 5,211,966 |
| Est. Ending Available Reserves | \$ 11,778,997 | \$ 14,880,184 | \$ 14,109,770 | \$ 16,620,770 | \$ 15,014,270 |

RETAIL CAPITAL PROJECTS FY 2024-25

Reservoirs and Improvements

Kokila Reservoir Replacement

| | | | |
|------------------------------|-------------|---|---------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 306,999 |
| Start Date: | FY 2019-20 | Budgeted Spending FY 2024-25: | \$ 12,860,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 13,166,999 |

Kokila Reservoir is a 4.56 million gallon lined and covered earthen reservoir. The reservoir serves as an operational and emergency storage facility at a high elevation point in the District's retail service area. The cover and liner were installed in 1984 with an estimated life of 25 years. Regular maintenance has extended its life an additional 15 years. The cover and liner are now in need of replacement. The District intends to replace the Hypalon cover and liner with a concrete tank. The District is pursuing both a grant and a low interest rate loan from the State Water Resources Control Board's revolving loan fund to finance this project.

Mains/Pipelines and Improvements

FY 2024-25 Planned Service Lateral Replacements (Hidden Lakes)

| | | | |
|------------------------------|------------|---|--------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 1,600,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 1,600,000 |

A service lateral is the pipeline that runs from the main line, in or next to the road, to individual water meters. In 2020 it was determined that the District's service lateral failure rate is 35% worse than the national average. The District plans to replace 85 identified service laterals per year. The FY 2024-25 Service Lateral Replacement Program is focusing on the Hidden Lakes neighborhood. Replacing the service laterals will save the District money as less time will be spent responding to leaks and less water will be lost.

FY 2024-25 Failed Service Lateral Replacements

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | Anticipated | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 435,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 435,000 |

A service lateral is the pipeline that runs from the main line, in or next to the road, to individual water meters. In 2020, it was determined that the District's service lateral failure rate is 35% worse than the national average. The District plans to replace 85 identified service laterals per year. In addition to those planned replacements, the District replaces service laterals when they are determined to be leaking. Based on prior year experience the District anticipates this level of spending to replace failed service laterals.

Mains/Pipelines and Improvements (con't)

FY 2023-24 Service Lateral Replacements (ACE Hardware Shopping Center)

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 23,100 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 750,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 773,100 |

A service lateral is the pipeline that runs from the main line, in or next to the road, to individual water meters. In 2020 it was determined that the District’s service lateral failure rate is 35% worse than the national average. The District plans to replace 85 identified service laterals per year. Instead of doing the planned 85 replacements in FY 2023-24 the District decided to replace and relocate the meters at the ACE Hardware Shopping Center on Auburn Folsom Road. The meters were originally installed by a private contractor and are located within the property boundary of the shopping center. The District does not have an easement for meter access. The meters were not installed properly resulting in the need to shut down water to the entire shopping center in order to repair or replace a single meter. This project will replace and relocate all of the meters to the District's mainline, just outside of the property boundary, but within the District's easement. The District is currently working on design. Construction will commence in FY 2024-25.

FY 2024-25 Air/Vacuum Relief Valve Replacements

| | | | |
|------------------------------|------------|---|--------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 1,100,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 1,100,000 |

An air release valve allows air to enter or leave pipelines as needed. Removing air pockets in a pipeline allows water to flow more freely. Allowing air to enter, if there is a leak or break, prevents the creation of a vacuum, which can cause a pipeline to collapse. California law requires the vent opening to be above grade, to minimize opportunities for water contamination. Most of the District’s valves are in boxes in the street, below grade. The District plans to replace 45 per year, over a 20-year period, commencing with FY 2022-23. The program got off to a late start. The FY 2022-23 planned replacements were completed in the fall of 2023. The District anticipated completing design for the FY 2024-25 replacements this summer and hopes to have them completed in Spring of 2025.

FY 2023-24 Air/Vacuumed Relief Valve Replacements

| | | | |
|------------------------------|-------------|---|--------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 375,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 800,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 1,175,000 |

An air release valve allows air to enter or leave pipelines as needed. Removing air pockets in a pipeline allows water to flow more freely. Allowing air to enter if there is a leak or break prevents the creation of a vacuum, which can cause a pipeline to collapse. California law requires the vent opening to be above grade, to minimize opportunities for water contamination. Most of the District’s valves are in boxes in the street, below grade. Approximately 75 valves need to be relocated to the side of the road and vented above ground. The District plans to replace 45 per year, over a 20-year period, commencing with FY 2022-23. The program got off to a late start. The FY 2022-23 planned replacements were completed in the fall of 2023. Design for the FY 2023-24 replacements will be completed by the end of the fiscal year and construction will be completed over the summer/fall.

San Juan Water District

Fiscal Year 2024-25 Budget

Mains/Pipelines and Improvements (con't)

Wharf Hydrant Replacements

| | | | |
|------------------------------|-------------|---|--------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 292,632 |
| Start Date: | FY 2021-22 | Budgeted Spending FY 2024-25: | \$ 225,000 |
| Estimated Completion: | FY 2031-32 | Estimated Future Spending: | \$ 1,856,368 |
| | | Total Project Cost: | \$ 2,374,000 |

The District is systematically replacing both aged and wharf style fire hydrants. Wharf style hydrants have less water capacity and are more likely to break than a standard hydrant. The District has approximately 100 wharf style hydrants in its distribution system. The District intends to replace 10 per year until they have all been replaced with standard hydrants.

Fire Hydrant Replacements

| | | | |
|------------------------------|-------------|---|--------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 465,710 |
| Start Date: | FY 2019-20 | Budgeted Spending FY 2024-25: | \$ 200,000 |
| Estimated Completion: | FY 2028-29 | Estimated Future Spending: | \$ 946,290 |
| | | Total Project Cost: | \$ 1,612,000 |

The District is systematically replacing aged fire hydrants. This project will replace ten aged fire hydrants, at various locations, throughout the District.

Douglas Blvd. and Auburn Folsom Road Pipeline Replacement Project

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ 50,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 200,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 250,000 |

The steel pipeline that runs under and across the major intersection at Douglas Blvd. and Auburn Folsom Road (the intersection) is currently a temporary 6-inch PVC pipeline. In 2018, the District began replacing the entire aged steel pipeline from the Douglas Pump Station to Mooney Drive. To avoid closing the intersection the District attempted to pipe burst underground. This caused the pipe to start collapsing, which in turn caused the road to begin to lift. It was not cost effective to open up the ground in the intersection at the time, because the pavement was in good shape and Placer County would have required the District to pay for extensive re-paving. Therefore, the District slip lined in temporary 6-inch PVC pipeline. Placer County has informed the District that they will be repaving the intersection this year. Therefore, the District will open up the roadway in the intersection and replace the temporary pipeline with 10-inch iron ductile pipe. By working collaboratively with the County, the District will realize significant project cost savings.

Replace 950 Linear Feet of Pipeline from 7980 Hidden Lakes Drive to Haley Drive

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 75,000 |
| Estimated Completion: | FY 2026-27 | Estimated Future Spending: | \$ 716,000 |
| | | Total Project Cost: | \$ 791,000 |

There is a 950 linear foot section of 8-inch diameter pipeline in Hidden Lakes Drive from W Hidden Lakes to Haley Road. This project will replace the 8-inch pipeline with a 12-inch pipeline to increase fire flow capability and provide better connectivity to the Los Lago tank in and through lower Granite Bay.

Mains/Pipelines and Improvements (con't)

Replace 900 Linear Feet of Pipeline in Santa Juanita

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 70,000 |
| Estimated Completion: | FY 2025-26 | Estimated Future Spending: | \$ 649,000 |
| | | Total Project Cost: | \$ 719,000 |

There is a 900 linear foot section of pipe in Santa Juanita that is only 3 inches in diameter. This project will replace that 3-inch pipeline with an 8-inch line, improving delivery capabilities for normal consumption and increased fire flow response capabilities. The District anticipates completing design in FY 2024-25 and constructing the improvements in FY 2025-26.

Replace 670 Linear Feet of Pipeline in Lakeland Drive from Douglas Blvd. to East Granite Drive

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 55,000 |
| Estimated Completion: | FY 2026-27 | Estimated Future Spending: | \$ 525,000 |
| | | Total Project Cost: | \$ 580,000 |

This project will replace approximately 670 feet of existing 8-inch pipe along Lakeland Drive with a 12-inch pipe from Douglas Blvd. to East Granite Drive. These improvements will increase fire flow capability and provide better connectivity to the Los Lago tank in and through lower Granite Bay. The District anticipates completing design in FY 2024-25 and constructing the improvements in FY 2026-27.

Eckerman 8-inch tie-in to "The Park" Subdivision

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 55,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 55,000 |

This project involves the installation of approximately 50 to 100 linear feet of 8-inch pipe to extend the existing southerly section of the Eckerman pipeline into the new piping that will be installed with the construction of "The Park" Subdivision. This connection into The Park subdivision is needed to provide adequate supply for fire flow, and to facilitate source of supply redundancy. The project was originally budgeted in FY 2021-22 but has not yet commenced, as the developer had not yet completed design review.

Fuller Drive Pipeline Extension from AFR intersection (575-lf of 10-in)

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 45,000 |
| Estimated Completion: | FY 2026-27 | Estimated Future Spending: | \$ 430,000 |
| | | Total Project Cost: | \$ 475,000 |

This project will install approximately 575 linear feet of new 12-inch mainline within Fuller Drive between the existing turnout at the intersection of Fuller Drive and Auburn Folsom Road, and the existing 10-inch pipeline near the south entrance to the shopping center property on the north side of Fuller Drive. Adding this new line will connect and loop the system increasing water flow through the distribution system. The District anticipates completing design in FY 2024-25 and constructing the improvements in FY 2026-27.

San Juan Water District

Fiscal Year 2024-25 Budget

Pump Stations and Improvements

Groundwater Production Facility

| | | | |
|------------------------------|------------|---|--------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 2,575,000 |
| Estimated Completion: | FY 2025-26 | Estimated Future Costs: | \$ 2,575,000 |
| | | Total Project Cost: | \$ 5,150,000 |

Included in the retail financial plan is \$5 million for SJWD to use in securing access to groundwater production capacity to provide water supplies to the District's retail service area. These supplies could be delivered via the Antelope Pump Station, which can send groundwater produced in the Sacramento Suburban Water District's North Service Area to Orangevale Water Company, the City of Folsom and the District's retail service area. The District intends to finance this project with tax-exempt bonds.

Bacon Pump Station Roof Replacement

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 680,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 680,000 |

The Bacon Pump Station roof is old, leaky and in need of replacement. This project will replace the roof, approximately 3,400 square feet. Ventilation improvements will be made and hatches installed in the roof to improve access to the pumps and motors.

Hinkle Pump Station Pump and Motor Rehabilitation

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 200,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 200,000 |

The Hinkle Pump Station houses the Hinkle, Ashland and Crown Point pump stations. This project will evaluate and potentially rehabilitate two pumps/motors for Ashland and 3 for Crown Point, to improve the efficiency of the pump station.

Power Monitors for Pump Stations

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ 14,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 110,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 124,000 |

The District's power costs have more than doubled over the past two years. Power monitors allow the District to see how much energy is being utilized at a specific site in real time. The District intends to purchase power monitors for the Lower Granite Bay Pump Station, Hinkle Pump Station, and the American River South Pump Station. Once installed and activated these monitors should result in lower energy costs than what would otherwise be incurred.

Subway Pressure Reducing Station Replacement

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 75,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 75,000 |

The control valve at the pressure reducing station near Subway (Auburn Folsom Road) has failed three times in the past two years, leaving customers in that zone without water. This project will replace the faulty valve and bring it above grade for easier access.

Pump Stations and Improvements (con't)

Canyon Falls Village Pressure Reducing Station Replacement

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 61,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 61,000 |

This pump station is currently below grade which creates added costs and complexity in terms of operations and maintenance. This project brings the control valves above grade in an above ground enclosure. This will improve the safety environment for staff when performing maintenance and will reduce maintenance costs as confined space equipment and air quality testing will no longer be needed to perform basic and ongoing maintenance.

Pump Station Pressure Transmitters

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 38,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 38,000 |

In FY 2022-23, the District intended to replace 9 pressure transmitters at the Hinkle and Bacon Pump Stations. They ended up costing less than expected and instead of replacing them at Hinkle and Bacon, the transmitters were replaced at Sierra, ARC-North, ARC-S, Douglas, Los Lagos Tank and Mooney Tank as well as the suction pressure transmitter at Bacon a Pump Station. This year the District plans to replace the pressure transmitters at the Hinkle Pump Station and purchase two spares. The costs are similar as the installation of the transmitters at the Hinkle Pump Station will require conduit installation, thus increasing the costs. This project will not increase future operating costs.

Replace 4 Check Valves with Pressure Control Valves with at the American River South Pump Station

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 20,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 20,000 |

There are 4 check valves at the American River South Pump Station. When a check valve closes, it does so quickly, causing a water hammer, which is loud and can burst pipes. A pressure control valve opens and closes slowly, preventing the pressure that can happen when a valve opens or closes quickly. The District intends to replace the 4 control valves with pressure control valves this year.

Meters and Endpoints

Meter Replacement Program

| | | | |
|------------------------------|-------------|--|------------|
| Project Status: | In Progress | Estimated Spending FY 202-22 & Prior: | N/A |
| Start Date: | FY 2021-22 | Budgeted Spending FY 2024-25: | \$ 667,000 |
| Estimated Completion: | Ongoing | Total Project Cost: | N/A |

The District’s meters were originally installed between 1997 and 2004. With a typical meter life of 20-25 years, the District started a meter replacement program in FY 2021-22. When the program started in 2021 the District had 10,779 total meters. 736 of them were manual read meters, 7,987 were touch read meters and 2,056 were radio read (drive-by only). The plan was to replace 515 (5%) of the meters each year, which results in a 20-year replacement cycle and to replace all end-points over 5 years (convert all to radio read), which equates to 2,118 per year. Due to supply chain issues, those goals varied from year to year based on what our vendors could supply. By the end of FY 2023-24 the District will be 83% radio read (drive-by only) and all of the manual read meters will have been upgraded. This budget funds the replacement of approximately 3,450 endpoints and 515 meters. During FY 2024-25, the District will reach one of the Meter Replacement Program Goals by becoming 100% radio read (drive-by only).

San Juan Water District

Fiscal Year 2024-25 Budget

Meters and Endpoints (con't)

Failed Meter Replacements

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | N/A |
| Start Date: | FY 2021-22 | Budgeted Spending FY 2024-25: | \$ 170,000 |
| Estimated Completion: | Ongoing | Total Project Cost: | N/A |

The District bundles all meter replacements in a given fiscal year into one capital asset for financial statement reporting purposes. In terms of program management, it is helpful for the planned replacements to be tracked separately from the replacements of meters that have been replaced due to discovery of meter failure. While it is impossible to know how many failed meters will be discovered and replaced in any given year based on past experience, the District is budgeting \$170,000 for this activity in FY 2024-25.

Failed Meter Replacements - 1.5-inch to 3-inch meters

| | | | |
|------------------------------|-------------|---|-----------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 15,800 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 15,800 |

The District bundles all meter replacements in a given fiscal year into one capital asset for financial statement reporting purposes. In terms of program management, it is helpful to distinguish between the planned replacements, the residential failed meters and the large meter failures separately. In FY 2024-25, the District will be testing 15 of the 80 3-inch and greater meters. If they fail, they will get rebuilt. Rebuilt meters are expected to last 10 years. In addition, we estimate that there will be 27 1.5-inch to 2.5-inch meters that will fail and need to be replaced.

Land Improvements

District Campus Paving Improvements

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 25,000 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 350,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 375,000 |

This project will grind down and overlay 16,000 square feet of pavement in front of the Field Services Building. Project costs also include retail's share of applying a slurry seal and restriping the Administration Building, overflow parking lots and the road through the main campus.

Administration Building Deck and Shade Structure

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 15,900 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 148,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 163,900 |

On January 3, 2023, during a rainstorm, a very large oak tree fell onto the deck of the Administration Building causing significant damage to the existing deck. Prior to falling, the oak tree had provided shade for most of the deck. This project will replace the damaged deck and install a shade structure in place of the fallen tree. Insurance proceeds have been received for the deck replacement, but not for the cost of the shade structure. The costs of this project are shared with the Wholesale division.

Land Improvements (con't)

1,400 Linear Feet of Fencing at 8310 Santa Juanita Ave.

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ 13,100 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 105,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 118,100 |

Both the Sierra 30-inch and Bacon 33-inch transmission pipelines run underground at 8310 Santa Juanita Ave. The District has had 3 leaks on the Sierra 30-inch pipe in the past year. It appears that, when the house at that location was built, heavy equipment crushed the pipeline above the pipe, damaging the pipeline, although this cannot be proved. The District would like to install fencing around their easement in this area to prevent this from happening in the future.

Purchase and Install Perimeter Fencing for Bacon Pump Stations

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 80,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 80,000 |

This project consists of the purchase and installation of perimeter fencing for the Bacon Pump Station for security fencing.

Professional Services – Capital Related

Evaluation of District Pump Stations

| | | | |
|------------------------------|------------|---|------------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 300,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 300,000 |

The District has been working to improve the efficiency of its various pump stations. It recently became evident that instead of looking at one pump station at a time, it would be better to take a holistic approach and evaluate all the pump stations at once, as an entire system. This study will look at the existing condition and operating efficiency of every pump station in the retail division and the zone by zone system demands, to make recommendations on how to improve the overall pump station system efficiency. Ensuring the pump stations are operating as efficiently as possible will save money on future pump maintenance and replacement costs, as well as minimizing electric power needs which is particularly important given the continued rate increases being imposed by PG&E.

Mooney Tank Need and Condition Assessment

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 50,000 |

The current Capital Improvement Plan included improvements to the Mooney Tank. While discussing the upcoming project staff began to question whether the tank is even a necessary asset. This assessment will determine if the Mooney Tank is a necessary asset. If so, it will evaluate the condition of the tank and advise on any needed maintenance or improvements.

Professional Services – Capital Related (con't)

Site Security Evaluation and Design

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 50,000 |
| Estimated Completion: | FY 2024-25 | Estimated Future Spending: | TBD |
| | | Total Project Cost: | \$ 50,000 |

After providing active shooter training for staff the Central California Intelligence Center offered to conduct a site vulnerability assessment for the District. Their assessment pointed out several areas of the District campus where we are vulnerable to intrusion. This study will determine how to best mitigate those vulnerabilities.

Buildings and Improvements

Electrical Service Upgrade at Administration Building

| | | | |
|------------------------------|-------------|---|------------|
| Project Status: | In Progress | Estimated Spending FY 2023-24 & Prior: | \$ 41,706 |
| Start Date: | FY 2020-21 | Budgeted Spending FY 2024-25: | \$ 169,300 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 211,006 |

The electric panel for the Administration Building is antiquated and in need of replacement. During a recent test of the electric system, the main breaker failed, and the District was unable to shut off power to the building. A temporary panel has been installed to remedy the failed main breaker, but the entire service panel needs to be replaced. This project will bring the panel up to current standards and allow for future expansion of the building including the installation of electric vehicle charging stations. The costs for this project are shared 50-50 between the Wholesale and Retail divisions.

Purchase and Installation of Connex Storage Container

| | | | |
|------------------------------|------------|---|-----------|
| Project Status: | Planned | Estimated Spending FY 2020-21 & Prior: | \$ 16,500 |
| Start Date: | FY 2023-24 | Budgeted Spending FY 2024-25: | \$ 20,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 36,500 |

The District's parts shelter was torn down in 2018. It was structurally unsound and it was more cost effective to replace, rather than improve the existing structure. The District budgeted to construct a movable 3-sided steel parts shelter in FY 2021-22; however, the Board of Directors did not approve construction and directed the District hold off until the larger District facilities renovation happens, currently slated for FY 2028-29. This storage facility is needed in the interim to house parts that would otherwise degrade quickly if left out in the elements. It was originally budgeted in FY 2022-23 but was not able to be procured by the end of the year.

Replace Meter Shed and Combine with Engineering Shed

| | | | |
|------------------------------|------------|---|----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 5,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 5,000 |

The Engineering Department has a small, dilapidated shed where they stored hydrant meters. The Field Services Department has a small shed where they store meters and related parts for the meter replacement program. Both departments are in need of a larger shed. Instead of buying two, slightly larger sheds, the District intends to purchase one large shed that can be shared by both departments.

Equipment and Furniture

Replace 2007 Forklift - Equipment #E18

| | | | | |
|------------------------------|------------|---|----|--------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ | - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ | 54,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ | 54,000 |

This 2007 forklift was due to be replaced two years ago but given its conditional at the time, replacement wasn't warranted. However, it has been needing more service lately and the check engine light has come on. Given that it is passed its scheduled replacement time, and is no experiencing issues, it is time to replace the forklift.

Meter Reading Equipment for Meter Reading Truck

| | | | | |
|------------------------------|------------|---|----|--------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ | - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ | 40,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ | 40,000 |

By the end of FY 2024-25, all of the District's meters in the retail service area will have been converted to radio read meters, meaning we only need to drive by the meter and the equipment in the vehicle will read the meter as it drives by. The meter reading process will be reduced from 3 weeks to one week or less. This project will outfit the vehicle with the necessary equipment to read the meters.

Replace Plotter/Scanner in Engineering Department

| | | | | |
|------------------------------|------------|---|----|-------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ | - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ | 7,500 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ | 7,500 |

The plotter/scanner in the Engineering Department is in need of replacement.it has reached end of service life. no longer being supported for maintenance. the computer attached is old and can no longer be updated and isn't compatible with our current system. This equipment is used by both wholesale and retail therefore both divisions will contribute to the cost of the replacement. This represents retail's share.

Software

Retail Water Modeling Software

| | | | | |
|------------------------------|------------|---|----|--------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ | - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ | 25,000 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ | 25,000 |

The District's current provider of water modeling software is changing the structure of its licensing fees, which would result in a significant increase in costs to the District. The District has determined that the software will be just as effective and will save the District money.

San Juan Water District

Fiscal Year 2024-25 Budget

Vehicles

GEM Replacement with new Utility Vehicle

| | | | |
|------------------------------|------------|---|----------|
| Project Status: | Planned | Estimated Spending FY 2023-24 & Prior: | \$ - |
| Start Date: | FY 2024-25 | Budgeted Spending FY 2024-25: | \$ 4,200 |
| Estimated Completion: | FY 2024-25 | Total Project Cost: | \$ 4,200 |

The District has been working to improve the efficiency of its various pump stations. It recently became evident that instead of looking at one pump station at a time, it would be better to take a holistic approach and evaluate all the pump stations at once, as an entire system. This study will look at the existing condition and operating efficiency of every pump station in the retail division and the zone by zone system demands, to make recommendations on how to improve the overall pump station system efficiency. Ensuring the pump stations are operating as efficiently as possible will save money on future pump maintenance and replacement costs, as well as minimizing electric power needs which is particularly important given the continued rate increases being imposed by PG&E.

SUPPLEMENTAL INFORMATION

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Transfers In and Transfers Out

Transfers In and Transfers Out represent accounting methods to move resources (usually cash) from one fund to another. Transfers in represent resources being brought into that fund. Whereas transfers out represent resources being taken from that fund.

Transfer In To:

| | | |
|--------------------------|----|-----------|
| Wholesale Operating Fund | \$ | 82,300 |
| Retail Capital Fund | \$ | 2,284,100 |

Total Transfers In

\$ 2,366,400

Transfer Out From:

| | | |
|--------------------------|----|-----------|
| Wholesale Operating Fund | \$ | 82,300 |
| Retail Operating Fund | \$ | 2,284,100 |

Total Transfers Out

\$ 2,366,400

Debt Service Schedules

**Refunding Revenue Bonds, Series 2017
Debt Service Schedule - Fiscal Year Basis**

| Fiscal Year | Principal | | Interest | | Total | | Combined Debt Service |
|----------------|---------------|---------------|-------------|---------------|--------------|--------------|-----------------------|
| | Wholesale | Retail | Wholesale | Retail | Wholesale | Retail | |
| 2025 | 426,000 | 284,000 | 508,378 | 338,918 | 996,669 | 560,627 | 1,557,296 |
| 2026 | 447,000 | 298,000 | 486,640 | 324,427 | 995,883 | 560,184 | 1,556,067 |
| 2027 | 471,000 | 314,000 | 463,790 | 309,193 | 997,109 | 560,874 | 1,557,983 |
| 2028 | 495,000 | 330,000 | 439,740 | 293,160 | 997,056 | 560,844 | 1,557,900 |
| 2029 | 519,000 | 346,000 | 414,490 | 276,327 | 995,723 | 560,094 | 1,555,817 |
| 2030 | 549,000 | 366,000 | 387,915 | 258,610 | 999,376 | 562,149 | 1,561,525 |
| 2031 | 573,000 | 382,000 | 359,965 | 239,977 | 995,163 | 559,779 | 1,554,942 |
| 2032 | 603,000 | 402,000 | 330,690 | 220,460 | 995,936 | 560,214 | 1,556,150 |
| 2033 | 633,000 | 422,000 | 305,190 | 203,460 | 1,000,736 | 562,914 | 1,563,650 |
| 2034 | 1,236,000 | 824,000 | 273,513 | 182,342 | 1,610,147 | 905,707 | 2,515,854 |
| 2035 | 1,284,000 | 856,000 | 223,273 | 148,848 | 1,607,757 | 904,364 | 2,512,121 |
| 2036 | 1,335,000 | 890,000 | 171,063 | 114,042 | 1,606,467 | 903,637 | 2,510,104 |
| 2037 | 1,389,000 | 926,000 | 121,103 | 80,735 | 1,610,777 | 906,062 | 2,516,839 |
| 2038 | 1,434,000 | 956,000 | 75,351 | 50,234 | 1,609,975 | 905,611 | 2,515,585 |
| 2039 | 1,482,000 | 988,000 | 28,096 | 18,731 | 1,610,769 | 906,058 | 2,516,827 |
| Outstanding | \$ 12,876,000 | \$ 8,584,000 | \$4,589,196 | \$ 3,059,464 | \$17,465,196 | \$11,643,464 | \$29,108,659 |
| Paid 2017-2024 | \$ 2,932,200 | \$ 1,732,800 | \$4,233,945 | \$ 2,493,555 | \$ 7,166,145 | \$ 4,226,355 | \$11,392,500 |
| Total | \$ 15,808,200 | \$ 10,316,800 | \$8,823,141 | \$ 5,553,019 | \$24,631,341 | \$15,869,819 | \$40,501,160 |
| | combined | \$ 26,125,000 | combined | \$ 14,376,160 | | | |

**2022 Refunding Loan
Debt Service Schedule - Fiscal Year Basis**

| Fiscal Year | Principal | | Interest | | Total | | Combined Debt Service |
|---------------------|--------------|--------------|------------|------------|--------------|-------------|-----------------------|
| | Wholesale | Retail | Wholesale | Retail | Wholesale | Retail | |
| 2025 | 511,499 | 277,729 | 70,465 | 38,261 | 581,964 | 315,990 | 897,954 |
| 2026 | 520,492 | 282,612 | 62,128 | 33,734 | 582,620 | 316,346 | 898,965 |
| 2027 | 526,513 | 285,884 | 53,644 | 29,127 | 580,157 | 315,011 | 895,168 |
| 2028 | 534,681 | 290,317 | 45,062 | 24,467 | 579,743 | 314,784 | 894,527 |
| 2029 | 544,865 | 295,846 | 36,346 | 19,735 | 581,211 | 315,581 | 896,792 |
| 2030 | 550,981 | 299,167 | 27,465 | 14,913 | 578,446 | 314,080 | 892,526 |
| 2031 | 562,065 | 305,185 | 18,484 | 10,036 | 580,549 | 315,221 | 895,770 |
| 2032 | 571,920 | 310,536 | 9,322 | 5,062 | 581,242 | 315,598 | 896,840 |
| Outstanding | 4,323,016 | 2,347,276 | 322,915 | 175,334 | 4,645,931 | 2,522,610 | 7,168,541 |
| Paid in Prior Years | \$ 960,643 | \$ 521,602 | \$ 200,662 | \$ 108,953 | \$ 1,161,305 | \$ 630,555 | \$ 1,791,860 |
| Total | \$ 5,283,659 | \$ 2,868,878 | \$ 523,577 | \$ 284,287 | \$ 5,807,236 | \$3,153,165 | \$ 8,960,401 |
| | combined | \$ 8,152,537 | combined | \$ 807,865 | | | |

**State Water Resources Control Board Loan
Hinkle Reservoir
Estimated Debt Service Schedule - Fiscal Year**

| Fiscal Year | Principal (Wholesale) | Interest (Wholesale) | Total |
|--------------|--------------------------|-------------------------|----------------------|
| 2025 | - | 274,386 | 274,386 |
| 2026 | 637,719 | 274,386 | 912,105 |
| 2027 | 645,372 | 266,733 | 912,105 |
| 2028 | 653,116 | 258,989 | 912,105 |
| 2029 | 660,954 | 251,151 | 912,105 |
| 2030 | 668,885 | 243,220 | 912,105 |
| 2031 | 676,912 | 235,193 | 912,105 |
| 2032 | 685,035 | 227,070 | 912,105 |
| 2033 | 693,255 | 218,850 | 912,105 |
| 2034 | 701,574 | 210,531 | 912,105 |
| 2035 | 709,993 | 202,112 | 912,105 |
| 2036 | 718,513 | 193,592 | 912,105 |
| 2037 | 727,135 | 184,970 | 912,105 |
| 2038 | 735,861 | 176,244 | 912,105 |
| 2039 | 744,691 | 167,414 | 912,105 |
| 2040 | 753,627 | 158,478 | 912,105 |
| 2041 | 762,671 | 149,434 | 912,105 |
| 2042 | 771,823 | 140,282 | 912,105 |
| 2043 | 781,085 | 131,020 | 912,105 |
| 2044 | 790,458 | 121,647 | 912,105 |
| 2045 | 799,943 | 112,162 | 912,105 |
| 2046 | 809,543 | 102,562 | 912,105 |
| 2047 | 819,257 | 92,848 | 912,105 |
| 2048 | 829,088 | 83,017 | 912,105 |
| 2049 | 839,037 | 73,068 | 912,105 |
| 2050 | 849,106 | 62,999 | 912,105 |
| 2051 | 859,295 | 52,810 | 912,105 |
| 2052 | 869,607 | 42,498 | 912,105 |
| 2053 | 880,042 | 32,063 | 912,105 |
| 2054 | 890,602 | 21,503 | 912,105 |
| 2055 | 901,290 | 10,815 | 912,105 |
| Outstanding | 22,865,492 | 4,772,050 | 27,637,542 |
| Paid Prior | - | 38,863 | 38,863 |
| Total | \$ 22,865,492 | \$ 4,810,913 | \$ 27,676,405 |

**State Water Resources Control Board Loan
Eureka Road 18" Transmission Pipeline
Estimated Debt Service Schedule - Fiscal Year**

| Fiscal Year | Principal | Interest | Total |
|--------------|---------------------|-------------------|---------------------|
| 2025 | 120,273 | 36,797 | 157,070 |
| 2026 | 121,596 | 35,474 | 157,070 |
| 2027 | 122,934 | 34,136 | 157,070 |
| 2028 | 124,286 | 32,784 | 157,070 |
| 2029 | 125,653 | 31,417 | 157,070 |
| 2030 | 127,035 | 30,035 | 157,070 |
| 2031 | 128,432 | 28,638 | 157,070 |
| 2032 | 129,845 | 27,225 | 157,070 |
| 2033 | 131,274 | 25,796 | 157,070 |
| 2034 | 132,718 | 24,352 | 157,070 |
| 2035 | 134,177 | 22,893 | 157,070 |
| 2036 | 135,653 | 21,417 | 157,070 |
| 2037 | 137,146 | 19,924 | 157,070 |
| 2038 | 138,654 | 18,416 | 157,070 |
| 2039 | 140,179 | 16,891 | 157,070 |
| 2040 | 141,721 | 15,349 | 157,070 |
| 2041 | 143,280 | 13,790 | 157,070 |
| 2042 | 144,856 | 12,214 | 157,070 |
| 2043 | 146,450 | 10,620 | 157,070 |
| 2044 | 148,061 | 9,009 | 157,070 |
| 2045 | 149,689 | 7,381 | 157,070 |
| 2046 | 151,336 | 5,734 | 157,070 |
| 2047 | 153,001 | 4,069 | 157,070 |
| 2048 | 154,684 | 2,386 | 157,070 |
| 2049 | 62,253 | 685 | 62,938 |
| Outstanding | 3,345,186 | 487,432 | 3,832,618 |
| Paid Prior | - | 12,835 | 12,835 |
| Total | \$ 3,345,186 | \$ 500,267 | \$ 3,845,452 |

Labor Allocation

As mentioned previously, many employees are shared by wholesale and retail to maximize efficiency and eliminate the need for redundant positions. The table on the next page shows all District positions and their respective cost sharing between wholesale and retail based on their assigned duties.

| Dept. | Position Title | Budgeted in FY22-23 | Budgeted in FY23-24 | # Budgeted | Budgeted in Fiscal Year 2024-2025 | | | |
|---|--|---------------------|---------------------|--------------|-----------------------------------|-------------------|---------------|--------------|
| | | | | | Wholesale Allocation | Retail Allocation | Wholesale FTE | Retail FTE |
| Executive | | | | | | | | |
| | General Manager | 1.00 | 1.00 | 1.00 | 85% | 15% | 0.85 | 0.15 |
| | Water Resources Manager | 1.00 | 1.00 | 1.00 | 90% | 10% | 0.90 | 0.10 |
| | Information Technology Manager | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Administrative Assistant - Board Secretary | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Total Executive | 4.00 | 4.00 | 4.00 | | | 2.75 | 1.25 |
| Finance and Human Resources | | | | | | | | |
| | Director of Finance and Human Resources | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Accountant / Senior Accountant | 2.00 | 2.00 | 2.00 | 50% | 50% | 1.00 | 1.00 |
| | Purchasing Agent | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Accounting Technician I - III | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Accounting Intern | - | 0.12 | 0.12 | 50% | 50% | 0.06 | 0.06 |
| | Total Finance and Human Resources | 5.00 | 5.12 | 5.12 | | | 2.56 | 2.56 |
| Customer Service | | | | | | | | |
| | Customer Service Manager | 0.50 | 0.50 | 0.50 | 0% | 100% | - | 0.50 |
| | Customer Service Technician I - III | 3.00 | 3.00 | 3.00 | 0% | 100% | - | 3.00 |
| | Meter Technician ¹ | 1.00 | 1.00 | - | 0% | 100% | - | - |
| | Total Customer Service | 4.50 | 4.50 | 3.50 | | | - | 3.50 |
| Engineering Service | | | | | | | | |
| | Director of Engineering | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Associate / Senior Engineer | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | Engineering Technician I - III | 1.00 | 1.00 | 1.00 | 40% | 60% | 0.40 | 0.60 |
| | Construction Inspector I - III | 1.00 | 1.00 | 1.00 | 25% | 75% | 0.25 | 0.75 |
| | Total Engineering Service | 4.00 | 4.00 | 4.00 | | | 1.65 | 2.35 |
| Field Services (Distribution System) | | | | | | | | |
| | Field Services Manager | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Pump Station Lead | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Distribution Lead Worker | 2.00 | 2.00 | 2.00 | 0% | 100% | - | 2.00 |
| | Distribution Operator I - IV | 6.00 | 6.00 | 6.00 | 0% | 100% | - | 6.00 |
| | Pump Station Operator | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Pump Station Technician | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Utilities Coordinator | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Meter Maintenance Technician | 1.00 | 1.00 | 1.00 | 0% | 100% | - | 1.00 |
| | Meter Technician ¹ | - | - | 1.00 | 0% | 100% | - | 1.00 |
| | Distribution Maint. Helper - PT/Temporary ² | 0.92 | 0.96 | 0.92 | 0% | 100% | - | 0.92 |
| | Total Field Services (Distribution System) | 15.92 | 15.98 | 15.92 | | | - | 15.92 |
| Operations | | | | | | | | |
| | Director of Operations | 1.00 | 1.00 | 1.00 | 40% | 60% | 0.40 | 0.60 |
| | Safety/Regulatory Compliance Coordinator | 1.00 | 1.00 | 1.00 | 50% | 50% | 0.50 | 0.50 |
| | CMMS/GIS Coordinator | 1.00 | 1.00 | 1.00 | 25% | 75% | 0.25 | 0.75 |
| | Total Operations | 3.00 | 3.00 | 3.00 | | | 1.15 | 1.85 |
| Water Efficiency | | | | | | | | |
| | Customer Service Manager | 0.50 | 0.50 | 0.50 | 0% | 100% | - | 0.50 |
| | Water Efficiency Lead | 1.00 | 1.00 | 1.00 | 25% | 75% | 0.25 | 0.75 |
| | Water Efficiency Technician I - II | 2.00 | 2.00 | 2.00 | 0% | 100% | - | 2.00 |
| | Total Water Efficiency | 3.50 | 3.50 | 3.50 | | | 0.25 | 3.25 |
| Water Treatment Plant | | | | | | | | |
| | Water Treatment Plant Manager | 1.00 | 1.00 | 1.00 | 100% | 0% | 1.00 | - |
| | Maintenance Chief | 1.00 | 1.00 | 1.00 | 87% | 13% | 0.87 | 0.13 |
| | Chief Operator | 1.00 | 1.00 | 1.00 | 100% | 0% | 1.00 | - |
| | Water Treatment Plant Operator I - IV | 5.00 | 5.00 | 5.00 | 100% | 0% | 5.00 | - |
| | Electrical & Instrumentation Technician | 1.00 | 1.00 | 1.00 | 60% | 40% | 0.60 | 0.40 |
| | Utilities Mechanic I - II | 1.00 | 1.00 | 1.00 | 95% | 5% | 0.95 | 0.05 |
| | Utilities Maintenance Worker I - II | 1.00 | 1.00 | 1.00 | 95% | 5% | 0.95 | 0.05 |
| | Total Water Treatment Plant | 11.00 | 11.00 | 11.00 | | | 10.37 | 0.63 |
| Total Funded Full Time Equivalents (FTE) | | 49.92 | 50.10 | 50.04 | | | 18.73 | 31.31 |

37.4% 62.6%

¹ Meter Technician changed from Customer Service to Field Service January 2024.

² Converting use of Temp Agency assistance to direct hire temporary workers for cost savings



SAN JUAN WATER DISTRICT COMPENSATION SCHEDULE

EFFECTIVE: July 1, 2023

| Non-Exempt Positions | Hourly Rate Range | |
|--|-------------------|----------|
| | Minimum | Maximum |
| Accountant | \$ 44.82 | \$ 53.78 |
| Accounting Technician I | \$ 31.02 | \$ 37.22 |
| Accounting Technician II | \$ 34.26 | \$ 41.11 |
| Accounting Technician III | \$ 37.84 | \$ 45.41 |
| Administrative Assistant - Board Secretary | \$ 46.64 | \$ 55.97 |
| Chief Operator | \$ 61.01 | \$ 73.22 |
| CMMS/GIS Coordinator | \$ 48.53 | \$ 58.24 |
| Construction Inspector I | \$ 38.61 | \$ 46.33 |
| Construction Inspector II | \$ 42.64 | \$ 51.17 |
| Construction Inspector III | \$ 47.11 | \$ 56.53 |
| Customer Service Technician I | \$ 28.64 | \$ 34.37 |
| Customer Service Technician II | \$ 31.64 | \$ 37.97 |
| Customer Service Technician III | \$ 34.95 | \$ 41.94 |
| Distribution Lead Worker | \$ 53.08 | \$ 63.70 |
| Distribution Operator I | \$ 34.26 | \$ 41.11 |
| Distribution Operator II | \$ 37.84 | \$ 45.41 |
| Distribution Operator III | \$ 41.80 | \$ 50.16 |
| Distribution Operator IV | \$ 46.18 | \$ 55.41 |
| Distribution Maintenance Temporary Helper | \$ 21.04 | \$ 21.04 |
| Electrical & Instrumentation Technician | \$ 52.55 | \$ 63.07 |
| Engineering Technician I | \$ 36.73 | \$ 44.08 |
| Engineering Technician II | \$ 40.57 | \$ 48.69 |
| Engineering Technician III | \$ 44.82 | \$ 53.78 |
| Information Technology Technician I | \$ 37.47 | \$ 44.96 |
| Information Technology Technician II | \$ 41.39 | \$ 49.67 |
| Maintenance Chief | \$ 58.05 | \$ 69.66 |
| Meter Maintenance Technician | \$ 37.84 | \$ 45.41 |
| Meter Technician | \$ 35.65 | \$ 42.78 |
| Pump Station Lead | \$ 58.05 | \$ 69.66 |
| Pump Station Operator | \$ 46.18 | \$ 55.41 |
| Pump Station Technician | \$ 50.50 | \$ 60.60 |
| Purchasing Agent | \$ 39.38 | \$ 47.26 |
| Senior Accountant | \$ 52.03 | \$ 62.44 |
| Utilities Coordinator | \$ 48.05 | \$ 57.66 |
| Utilities Maintenance Worker I | \$ 28.36 | \$ 34.03 |
| Utilities Maintenance Worker II | \$ 31.33 | \$ 37.59 |
| Utilities Mechanic I | \$ 38.22 | \$ 45.87 |
| Utilities Mechanic II | \$ 42.22 | \$ 50.67 |
| Water Efficiency Helper | \$ 27.25 | \$ 32.70 |
| Water Efficiency Lead Worker | \$ 40.57 | \$ 48.69 |
| Water Efficiency Technician I | \$ 33.25 | \$ 39.90 |
| Water Efficiency Technician II | \$ 36.73 | \$ 44.08 |
| Water Treatment Plant Operator I | \$ 36.37 | \$ 43.64 |
| Water Treatment Plant Operator II | \$ 40.17 | \$ 48.21 |
| Water Treatment Plant Operator III | \$ 44.38 | \$ 53.25 |
| Water Treatment Plant Operator IV | \$ 49.02 | \$ 58.82 |

| Exempt Positions (Annual Salaries based on 2080 Hours) | Annual Rate Range | |
|---|-------------------|---------------|
| | Minimum | Maximum |
| Associate Engineer | \$ 128,169.60 | \$ 153,816.00 |
| Customer Service Manager | \$ 141,585.60 | \$ 169,915.20 |
| Director of Engineering Services | \$ 172,764.80 | \$ 207,313.60 |
| Director of Finance | \$ 172,764.80 | \$ 207,313.60 |
| Director of Operations | \$ 172,764.80 | \$ 207,313.60 |
| Field Services Manager | \$ 141,585.60 | \$ 169,915.20 |
| Information Technology Manager | \$ 141,585.60 | \$ 169,915.20 |
| Safety/Regulatory Compliance Coordinator | \$ 119,558.40 | \$ 143,457.60 |
| Senior Engineer | \$ 141,585.60 | \$ 169,915.20 |
| Water Resources Manager | \$ 141,585.60 | \$ 169,915.20 |
| Water Treatment Plant Manager | \$ 157,976.00 | \$ 189,550.40 |
| General Manager (Contract) | \$ 231,982.40 | \$ 231,982.40 |

Placeholder for Resolution



Glossary of Terms

The budget contains specialized and technical terminology and acronyms that are unique to public finance and budgeting. To assist the reader in understanding these terms and acronyms, a budget glossary has been included herein.

| Term | Definition |
|------------------------------------|---|
| Acre-Foot | The volume of water that will cover one acre to a depth of one foot. One acre-foot of water equates to 325,828.8 gallons. |
| Allocation | A distribution of funds or costs from one account or appropriation to one or more accounts or appropriations. |
| Ashland | City of Folsom, north of the American River. |
| Assets | Resources owned or held by SJWD which have monetary value. |
| Audit | An investigation, done by an independent certified public accounting firm to provide an opinion on whether or not the financial statements of the SJWD are prepared in conformance with generally accepted accounting principles for government entities within the United States of America, and are free of material errors or misstatements. |
| Authorized | Given the force of law (e.g., by statute). For some action or quantity to be authorized, it must be possible to identify the enabling source and date of authorization. |
| Beginning/Ending Fund Balance | Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand. |
| Best Management Practices (BMPs) | Proven and reliable water efficiency technologies and programs that address residential, commercial, industrial, and landscape water uses. |
| Bond | A written promise to pay a sum of money with a specific interest rate, at a specific time. In the budget document, these payments are identified as a debt service. |
| Budget | A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. |
| Transmittal Letter | A general discussion of the proposed budget as presented in writing by the General Manager to the Board of Directors and Rate payers. The message contains an explanation of principal budget items and summaries found in the prepared budget relative to the current year adopted budget. |
| Capital Budget | The portion of the annual budget that appropriates funds for the purchase of capital equipment items and capital improvements. |
| Capital Improvements Program (CIP) | A long-range plan of the District for the construction, rehabilitation and replacement of the District-owned infrastructure. |
| Capital Outlay | A character of expenditure of funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction. |

| Term | Definition |
|------------------------------|---|
| Central Valley Project (CVP) | California water project owned by the United States and managed by the Bureau of Reclamation for diversion, storage, carriage, distribution and beneficial use of waters of the Sacramento River, the American River, the Trinity River, and the San Joaquin River and their tributaries. The CVP is composed of some 20 reservoirs with a combined capacity of more than 11 million acre-feet, 11 power plants, and more than 500 miles of major canals and aqueducts. The CVP delivers about 7 million acre-feet of water annually for agricultural, urban, and wildlife use. |
| COLA | Cost of Living Adjustment – an increase to base wages designed to keep an employee’s pay even with inflation. |
| Debt Service | The District’s obligation to pay the principal and interest of bonds and other debt instruments according to a predetermined payment schedule. |
| Delta | The Delta is the largest estuary on the west coast and the hub of California’s water system. It is formed by California’s two largest rivers, the Sacramento and San Joaquin. The Delta has increasingly become a center of controversy as federal, state, and local governments and private entities have sought to make use of its resources. |
| Department | An operational and budgetary unit designated by the General Manager to define and organize District operations. |
| Depreciation | The process of matching the cost of a fixed asset (property, equipment, software, etc.) to the time periods over which it is used. As an example, if a piece of equipment has an estimated useful life of ten years and a purchase price of \$5,000; each year is charged \$500 of depreciation over the equipment’s ten year life, and the value of the asset is reduced accordingly. |
| Division | A major administrative unit of the District which has overall management responsibility for an operation of a group of related operations within a functional area. |
| Estimated Revenues | The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures. |
| Expenditure | The actual payment for goods and services. |
| Expenses | The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services or carrying out other activities that constitute the entity’s ongoing major or central operation. |
| Fiscal Year (FY) | The time period designated by the District signifying the beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year. |
| Full Time Equivalent (FTE) | The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year (2,080 hours). |

San Juan Water District

Fiscal Year 2024-25 Budget

| Term | Definition |
|---|---|
| Fund | A set of accounting books with a self-balancing group of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. |
| Fund Balance | For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the accumulated excesses of a fund's resources over its expenditures. |
| Generally Accepted Accounting Principles (GAAP) | The accounting principles, rules, conventions, and procedures that are used for accounting and financial reporting. GAAP for governments are set by the Governmental Accounting Standards Board (GASB), the accounting and financial reporting standards setting body for state and local governments. |
| Grants | Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility, with no obligation to repay (in contrast to a loan, although the award may stipulate repayment of funds under certain circumstances). |
| Great Recession | A term that represents the sharp decline in economic activity during the late 2000's, which is considered to most significant downturn since the Great Depression. The term "Great Recession" applies to both the U.S. recession, officially lasting from December 2007 to June 2009, and the ensuing global recession in 2009. The economic slump began when the U.S. housing market went from boom to bust, and large amounts of mortgage-backed securities and derivatives lost significant value. |
| Infrastructure | Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks and airports. |
| Line Item | The description of an object of expenditure, i.e. salaries, supplies, professional services and other operational costs. |
| Operating Budget | The normal, ongoing costs incurred to operate the District, specifically excluding the capital program budget. |
| Operating Expenses | Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories or capital budget. |
| Ordinance | A formal legislative enactment by the Board of Directors. It is the full force and effect of law within the District boundaries unless pre-empted by a higher form of law. |
| Program | A group of related activities performed by one or more organizational units for the purpose of accomplishing a District responsibility. |
| Reclamation | United States Bureau of Reclamation |
| Resolution | A special order of the Board of Directors, which has a lower legal standing than an ordinance. |

| Term | Definition |
|-------------------|---|
| Resources | Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances. |
| Reserve | An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations. |
| Reimbursements | An amount received as a payment for the cost of services performed/to be performed, or of other expenditures made for, or on behalf of, another entity. Reimbursements represent the recovery of an expenditure. |
| Revenue | Moneys that the District receives as income. It includes such items as water sales, fees for services, contributions, interest income and other miscellaneous receipts. Estimated revenues are those expected to be collected during the fiscal year. |
| Transfer In/(Out) | Movement of resources between two funds. Example: An inter-fund transfer would include the transfer of money from the operations fund to the capital fund to set money aside for future capital infrastructure replacements or improvements. |
| WEL Garden | A demonstration Water Efficient Landscape Garden located behind the Administration Building of the San Juan Water District. |
| WTP | The Sidney N. Peterson Water Treatment Plant of the San Juan Water District. |

Acronyms

Acronyms, as may be used in this document, are familiar terms to those in government but not to those who do not work in that setting. While we tried to avoid their use, they do appear occasionally throughout the budget document. The list below explains acronyms that may appear in this document.

| Acronym | Definition |
|---------|---|
| ACFR | Annual Comprehensive Financial Report |
| AF | Acre-feet or Acre-foot |
| AFR | Auburn Folsom Road |
| BMPs | Best Management Practices |
| CCF | 100 cubic feet (centum cubic feet), equivalent to 748 gallons |
| CIP | Capital Improvements Program |
| CSD | Community Services District |
| CVP | Central Valley Project |
| CalPERS | California Public Employees Retirement System |
| CHWD | Citrus Heights Water District |
| COLA | Cost of Living Adjustment |
| FOWD | Fair Oaks Water District |
| GIS | Geographic Information Services |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GFOA | Government Finance Officers Association |
| HVAC | Heating, Ventilation, and Air Conditioning |
| IT | Information Technology |
| LF | Linear Foot/Feet |
| MGD | Million gallons a day |
| OVWC | Orange Vale Water Company |
| PCWA | Placer County Water Agency |
| PERS | Public Employees Retirement System |
| SCADA | Supervisory Control and Data Acquisition |
| SRF | State of California Drinking Water Revolving Loan Fund |
| SSWD | Sacramento Suburban Water District |
| VFD | Variable Frequency Drive |
| WCA's | Wholesale Customer Agencies |
| WEL | Water Efficient Landscape |
| WTP | Water Treatment Plant |

STAFF REPORT

To: Board of Directors
From: Paul Helliker, General Manager
Date: May 22, 2024
Subject: General Manager’s Monthly Report (April)

RECOMMENDED ACTION

For information only, no action requested.

TREATMENT PLANT OPERATIONS

Water Production

| Item | April 2024 | April 2023 | Difference |
|-----------------------|------------|------------|------------|
| Monthly Production AF | 2,525.90 | 2,369.38 | 6.6% |
| Daily Average MG | 27.44 | 25.74 | 6.6% |
| Annual Production AF | 7,694.34 | 6,230.36 | 23.5% |

Water Turbidity

| Item | April 2024 | March 2024 | Difference |
|--|------------|------------|------------|
| Raw Water Turbidity NTU | 2.17 | 2.46 | -12% |
| Treated Water Turbidity NTU | 0.014 | 0.015 | -7% |
| Monthly Turbidity Percentage Reduction | 99.34% | 99.39% | |

*Folsom Lake Reservoir Storage Level AF**

| Item | 2024 | 2023 | Difference |
|----------------|---------|---------|------------|
| Lake Volume AF | 851,607 | 817,458 | 4% |

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

* Total Reservoir Capacity: 977,000 AF

Other Items of Interest:

- Complete one year coagulant study, evaluating coagulants and removal of Total Organic Carbon
- Perform seasonal swapping of Raw Water pipelines
- Perform performance testing of Rain Water Collection Pumps and system
- Replace NE Backwash Hood pinion gear
- Perform monthly chlorine leak detector calibrations
- Operations – develop, plan and implement procedures for manual operations

SYSTEM OPERATIONS

Distribution Operations:

| Item | April 2024 | March 2024 | Difference |
|------------------------|------------|------------|------------|
| Leaks and Repairs | 5 | 7 | -2 |
| Mains Flushed | 56 | 61 | -5 |
| Valves Exercised | 0 | 0 | 0 |
| Hydrants Maintenance | 0 | 0 | 0 |
| Back Flows Tested | 0 | 68 | -68 |
| Customer Service Calls | 42 | 38 | +4 |

Distribution System Water Quality:

| Water Quality Samples Taken | # Failed Samples | Supporting Information |
|-----------------------------|------------------|------------------------|
| 50 Lab 22 In-House | 0 | |

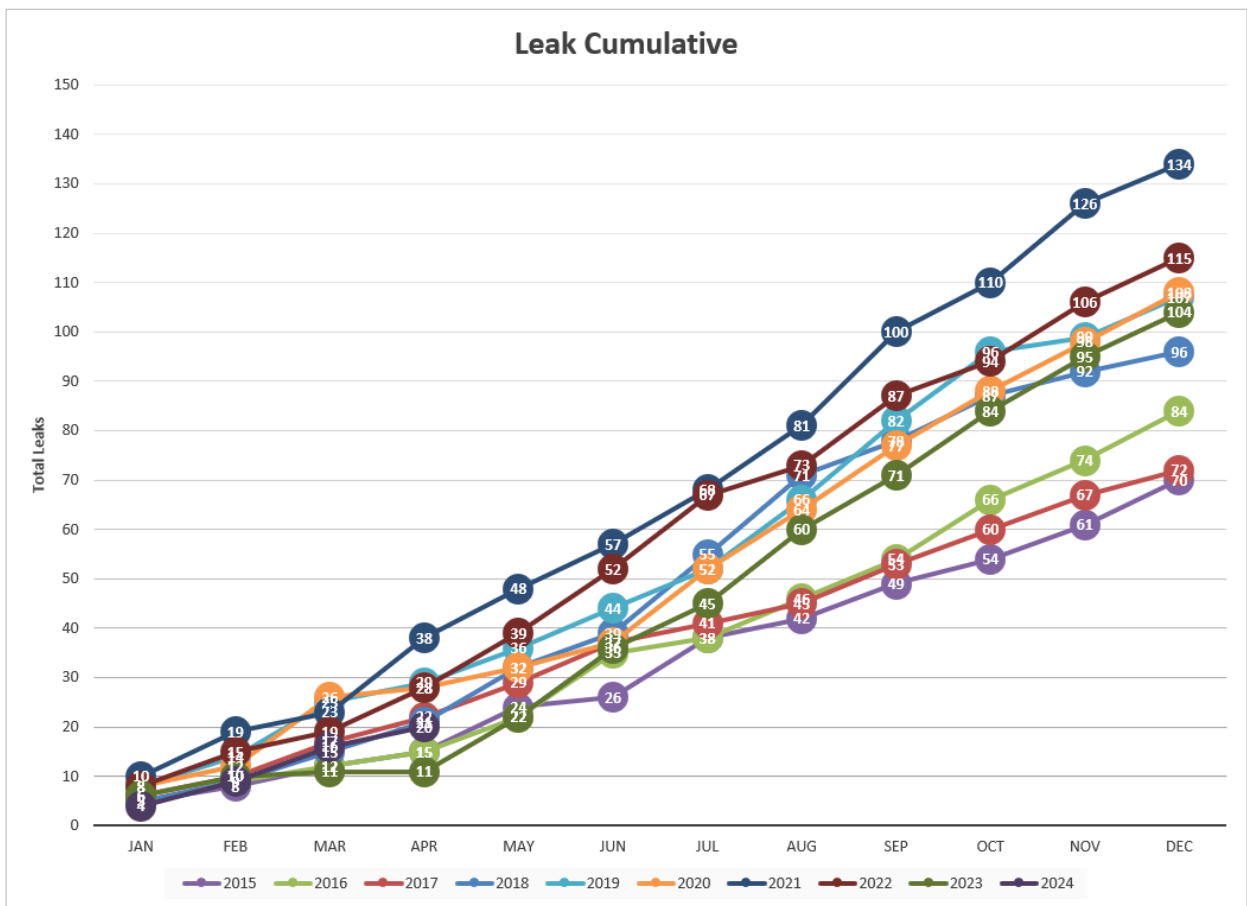


Figure 1: Annual Distribution System Leaks

CUSTOMER SERVICE ACTIVITIES

Billing Information for Month of April

| Total Number of Bills Issued | Total Number of Reminders Mailed | Total Number of Shut-off Notices Delivered | Total Number of Disconnections |
|-------------------------------------|---|---|---------------------------------------|
| 4016 | 686 | 0 | 0 |

Water Efficiency Activities for April

| Water Waste Complaints Received | Number of Customers Contacted for High Usage (potential leaks) | Number of Rebates Processed | Number of Meters Tested/Repaired (non-reads) |
|--|---|------------------------------------|---|
| 1 | 156 | 7 | 73 |

Other Activities

- None

ENGINEERING - NEW URBAN DEVELOPMENTS (SJWD Retail Service Area)

| Project Title | Description | Status | Issues / Notes |
|--|---|---------------------------|--|
| Chula Acres | 4-Lot Minor Subdivision (8149 Excelsior Ave) | In Construction | Water main installed. Construction in process. |
| Greenside Parcel Split (5640 Macargo) | Minor parcel split of 2.0-Ac parcel into 3 lots | Approved for Construction | Design approved |
| Granite Bay Assisted Living and Memory Care (formerly Pond View) | Assisted Living and Memory Care facility (5620 5630 5640 5650 Douglas Blvd) | In Planning | Developer to submit improvement plans in 2024. |
| The Park at Granite Bay | 56 lot Subdivision (SCB south of Annabelle) | Construction complete | In project close-out |
| The Residences at GB | 4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy) | In Design Review | Project on hold |
| Ventura of GB | 33-Lot High Density Subdivision (6832 Eureka Rd) | Construction complete | In project close-out |
| Whitehawk II | 56-Lot Subdivision (Douglas, west of Barton) | Construction complete | In project close-out |
| Rancho Del Oro Estates | 89-Lot Subdivision (Olive Ranch Rd, east of Cavitt Stallman) | Construction complete | In project close-out |
| Canyon Terrace Apartments | Apartment Complex (7 new buildings; 1600 Canyon Terrace Lane) | In Construction | Construction started November 2022 |
| Sierra College Self Storage (8455 Sierra College Blvd) | New 4-building self-storage facility | Construction complete | In project close-out |

ENGINEERING - CAPITAL PROJECTS

Status Update for Current Retail Projects

| Project Title | Description | Status | Issues / Notes |
|--|--|--|---|
| Spahn Ranch Rd. Main Extension | Install new pipeline; provides looped distribution network | In Design | Construction in FY 25/26 |
| Kokila Reservoir Replacement | Replace existing hypalon lined and covered reservoir with a new concrete tank | In Design | Secured EPA Grant, and applying for SRF funding. Construction in FY 24/25 |
| Canyon Falls Village PRS Replacement | Rehabilitation of an existing Pressure Reducing Station (PRV) located near the intersection of Canyon Falls Drive and Santa Juanita Ave. | East PRS is now completed, doing design for West PRS | Construction in FY 24/25 |
| Bacon Pump Station Generator Replacement | Replacing generators at Bacon Pump Station | In Construction | Generator installed, contractor working on punchlist. |
| Field Services 3-sided Parts Shelter | Construction of a 3-sided material storage shelter | On hold | Planning to rebid project in FY27/28 |
| Service Line Replacement Projects (85/year) | Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan | In Construction | Construction nearly complete on Hidden Oaks (referred to as Shelborne). FY23/24 replacements (ACE Shopping Center) to be Bid in Spring of 2024. |
| Air Release Valve Replacements (45/year for next 20 years) | Replacement of 45 Air Release Valves per year for the next 20 years as identified in the 2020 Retail Master Plan | In Design | Year one of the 17-year program is complete. Design of year two is underway. |
| Administration Building Electrical Panel Upgrade | Replacement of the electrical service at the Administration Building (50/50 split W/R) | In Design | Construction in FY24/25 |

Status Update for Current Wholesale Projects

| Project Title | Description | Status (% Complete) | Issues/ Notes |
|--|--|--------------------------------|--|
| Hinkle Liner & Cover Repl'mt | Replace both the hypalon cover and liner | In Construction | Anticipate construction to be complete in May 2024 |
| Lime System Improvements | Improvements for the WTP's lime system control and feeder system | In Construction | Construction underway |
| Backwash Hood Rehabilitation and Rail Track Improvements | Rehabilitate or replace the two oldest Filter Backwash Hoods in the North and South basins, and replacement of the Rail Track. | In Design | |
| Wholesale Master Plan | Update of the 2005/07 Wholesale Master Plan | Complete | Final draft complete |
| Administration Building Electrical Panel Upgrade | Replacement of the electrical service at the Administration Building (50/50 split W/R) | In Design | Construction in FY24/25 |

SAFETY & REGULATORY TRAINING – April 2024

| Training Course | Staff |
|--------------------------|--|
| Bloodborne Pathogen | Treatment, Field Service, Administration, Engineering, Finance |
| Fire Extinguisher Safety | Treatment, Field Service, Administration, Engineering, Finance |
| Hot Works | Maintenance and Field Service |

FINANCE/BUDGET

See attached



San Juan Water District, CA

Wholesale Operating Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

| Account | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|--------------------------|-------------------------|---------------------|-----------------------|----------------------|
| Fund: 010 - WHOLESALE | | | | | |
| Revenue | | | | | |
| 41000 - Water Sales | 10,451,600.00 | 10,451,600.00 | 1,997,350.00 | 11,513,491.63 | -1,061,891.63 |
| 43000 - Rebate | 1,000.00 | 1,000.00 | 0.00 | 1,821.09 | -821.09 |
| 45000 - Other Operating Revenue | 0.00 | 0.00 | 0.00 | 53,201.29 | -53,201.29 |
| 49000 - Other Non-Operating Revenue | 132,100.00 | 132,100.00 | 31,968.14 | 395,637.77 | -263,537.77 |
| 49792 - Proceeds from Issuance of Debt | 0.00 | 0.00 | 0.00 | -22,019,068.00 | 22,019,068.00 |
| 49990 - Transfer In | 958,700.00 | 958,700.00 | 0.00 | 0.00 | 958,700.00 |
| Revenue Total: | 11,543,400.00 | 11,543,400.00 | 2,029,318.14 | -10,054,916.22 | 21,598,316.22 |
| Expense | | | | | |
| 51000 - Salaries and Benefits | 4,305,600.00 | 4,305,600.00 | 484,876.88 | 3,288,464.98 | 1,017,135.02 |
| 52000 - Debt Service Expense | 887,900.00 | 887,900.00 | 0.00 | 391,820.02 | 496,079.98 |
| 53000 - Source of Supply | 926,300.00 | 926,300.00 | 9,953.48 | 659,782.71 | 266,517.29 |
| 54000 - Professional Services | 793,400.00 | 793,400.00 | -257.42 | 567,028.89 | 226,371.11 |
| 55000 - Maintenance | 530,000.00 | 530,000.00 | 21,253.92 | 348,469.76 | 181,530.24 |
| 56000 - Utilities | 312,900.00 | 312,900.00 | 392.40 | 184,727.98 | 128,172.02 |
| 57000 - Materials and Supplies | 843,600.00 | 843,600.00 | 23,318.41 | 708,047.78 | 135,552.22 |
| 58000 - Public Outreach | 36,500.00 | 36,500.00 | 5,885.23 | 19,863.25 | 16,636.75 |
| 59000 - Other Operating Expenses | 756,800.00 | 756,800.00 | 10,478.20 | 641,166.97 | 115,633.03 |
| 69000 - Other Non-Operating Expenses | 1,600.00 | 1,600.00 | 0.00 | 1,926.75 | -326.75 |
| Expense Total: | 9,394,600.00 | 9,394,600.00 | 555,901.10 | 6,811,299.09 | 2,583,300.91 |
| Fund: 010 - WHOLESALE Surplus (Deficit): | 2,148,800.00 | 2,148,800.00 | 1,473,417.04 | -16,866,215.31 | 19,015,015.31 |
| Total Surplus (Deficit): | 2,148,800.00 | 2,148,800.00 | 1,473,417.04 | -16,866,215.31 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|---------------------|-----------------------|---------------------|
| 010 - WHOLESAL | 2,148,800.00 | 2,148,800.00 | 1,473,417.04 | -16,866,215.31 | 19,015,015.31 |
| Total Surplus (Deficit): | 2,148,800.00 | 2,148,800.00 | 1,473,417.04 | -16,866,215.31 | |



San Juan Water District, CA

Wholesale Capital Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

| Account | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|--|--------------------------|-------------------------|-------------------|----------------------|----------------------|
| Fund: 011 - Wholesale Capital Outlay | | | | | |
| Revenue | | | | | |
| 42000 - Taxes & Assessments | 1,403,600.00 | 1,403,600.00 | 0.00 | 794,158.86 | 609,441.14 |
| 44000 - Connection Fees | 100,000.00 | 100,000.00 | 18,507.00 | 122,354.16 | -22,354.16 |
| 49000 - Other Non-Operating Revenue | 150,000.00 | 150,000.00 | 145,049.70 | 296,319.03 | -146,319.03 |
| 49792 - Proceeds from Issuance of Debt | 22,274,200.00 | 22,274,200.00 | 0.00 | 22,019,068.00 | 255,132.00 |
| Revenue Total: | 23,927,800.00 | 23,927,800.00 | 163,556.70 | 23,231,900.05 | 695,899.95 |
| Expense | | | | | |
| 55000 - Maintenance | 806,000.00 | 806,000.00 | 0.00 | 29,702.50 | 776,297.50 |
| 61000 - Capital Outlay | 4,237,200.00 | 4,237,200.00 | 212.00 | 1,782,738.48 | 2,454,461.52 |
| 69900 - Transfers Out | 958,700.00 | 958,700.00 | 0.00 | 0.00 | 958,700.00 |
| Expense Total: | 6,001,900.00 | 6,001,900.00 | 212.00 | 1,812,440.98 | 4,189,459.02 |
| Fund: 011 - Wholesale Capital Outlay Surplus (Deficit): | 17,925,900.00 | 17,925,900.00 | 163,344.70 | 21,419,459.07 | -3,493,559.07 |
| Total Surplus (Deficit): | 17,925,900.00 | 17,925,900.00 | 163,344.70 | 21,419,459.07 | |

Fund Summary

| Fund | Original | Current | MTD Activity | YTD Activity | Budget |
|---------------------------------|----------------------|----------------------|-------------------|----------------------|---------------|
| | Total Budget | Total Budget | | | Remaining |
| 011 - Wholesale Capital Outl... | 17,925,900.00 | 17,925,900.00 | 163,344.70 | 21,419,459.07 | -3,493,559.07 |
| Total Surplus (Deficit): | 17,925,900.00 | 17,925,900.00 | 163,344.70 | 21,419,459.07 | |



San Juan Water District, CA

Retail Operating Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

| Account | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|--|--------------------------|-------------------------|---------------------|----------------------|---------------------|
| Fund: 050 - RETAIL | | | | | |
| Revenue | | | | | |
| 41000 - Water Sales | 16,621,400.00 | 16,621,400.00 | 1,094,294.85 | 10,872,462.01 | 5,748,937.99 |
| 45000 - Other Operating Revenue | 463,700.00 | 463,700.00 | 35,118.20 | 512,314.73 | -48,614.73 |
| 49000 - Other Non-Operating Revenue | 172,400.00 | 172,400.00 | 45,198.47 | 426,046.03 | -253,646.03 |
| 49792 - Proceeds from Issuance of Debt | 0.00 | 0.00 | 0.00 | -3,345,186.00 | 3,345,186.00 |
| Revenue Total: | 17,257,500.00 | 17,257,500.00 | 1,174,611.52 | 8,465,636.77 | 8,791,863.23 |
| Expense | | | | | |
| 41000 - Water Sales | 0.00 | 0.00 | 601.68 | 3,817.88 | -3,817.88 |
| 51000 - Salaries and Benefits | 6,192,100.00 | 6,192,100.00 | 747,521.68 | 4,896,495.50 | 1,295,604.50 |
| 52000 - Debt Service Expense | 454,100.00 | 454,100.00 | 0.00 | 230,440.16 | 223,659.84 |
| 53000 - Source of Supply | 3,465,400.00 | 3,465,400.00 | 668,900.00 | 3,124,885.67 | 340,514.33 |
| 54000 - Professional Services | 1,315,900.00 | 1,315,900.00 | 51,837.19 | 295,164.53 | 1,020,735.47 |
| 55000 - Maintenance | 386,100.00 | 386,100.00 | 39,764.86 | 279,480.44 | 106,619.56 |
| 56000 - Utilities | 634,700.00 | 634,700.00 | 11,665.39 | 415,986.82 | 218,713.18 |
| 57000 - Materials and Supplies | 498,500.00 | 498,500.00 | 15,501.08 | 298,700.57 | 199,799.43 |
| 58000 - Public Outreach | 70,000.00 | 70,000.00 | 6,135.00 | 52,706.25 | 17,293.75 |
| 59000 - Other Operating Expenses | 904,100.00 | 904,100.00 | 18,158.73 | 722,347.06 | 181,752.94 |
| 69000 - Other Non-Operating Expenses | 56,600.00 | 56,600.00 | 0.00 | 2,320.25 | 54,279.75 |
| 69900 - Transfers Out | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.00 | 2,427,000.00 |
| Expense Total: | 16,404,500.00 | 16,404,500.00 | 1,560,085.61 | 10,322,345.13 | 6,082,154.87 |
| Fund: 050 - RETAIL Surplus (Deficit): | 853,000.00 | 853,000.00 | -385,474.09 | -1,856,708.36 | 2,709,708.36 |
| Total Surplus (Deficit): | 853,000.00 | 853,000.00 | -385,474.09 | -1,856,708.36 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|--------------------|----------------------|---------------------|
| 050 - RETAIL | 853,000.00 | 853,000.00 | -385,474.09 | -1,856,708.36 | 2,709,708.36 |
| Total Surplus (Deficit): | 853,000.00 | 853,000.00 | -385,474.09 | -1,856,708.36 | |



San Juan Water District, CA

Retail Capital Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

| Account | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|--------------------------|-------------------------|-------------------|---------------------|----------------------|
| Fund: 055 - Retail Capital Outlay | | | | | |
| Revenue | | | | | |
| 42000 - Taxes & Assessments | 1,403,600.00 | 1,403,600.00 | 0.00 | 794,158.87 | 609,441.13 |
| 44000 - Connection Fees | 100,000.00 | 100,000.00 | 11,729.00 | 1,209,210.84 | -1,109,210.84 |
| 49000 - Other Non-Operating Revenue | 255,000.00 | 255,000.00 | 118,223.30 | 524,046.36 | -269,046.36 |
| 49792 - Proceeds from Issuance of Debt | 12,895,000.00 | 12,895,000.00 | 0.00 | 3,345,186.00 | 9,549,814.00 |
| 49990 - Transfer In | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.00 | 2,427,000.00 |
| Revenue Total: | 17,080,600.00 | 17,080,600.00 | 129,952.30 | 5,872,602.07 | 11,207,997.93 |
| Expense | | | | | |
| 61000 - Capital Outlay | 25,107,100.00 | 25,107,100.00 | 163,960.50 | 5,101,039.32 | 20,006,060.68 |
| Expense Total: | 25,107,100.00 | 25,107,100.00 | 163,960.50 | 5,101,039.32 | 20,006,060.68 |
| Fund: 055 - Retail Capital Outlay Surplus (Deficit): | -8,026,500.00 | -8,026,500.00 | -34,008.20 | 771,562.75 | -8,798,062.75 |
| Total Surplus (Deficit): | -8,026,500.00 | -8,026,500.00 | -34,008.20 | 771,562.75 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|-------------------|-------------------|---------------------|
| 055 - Retail Capital Outlay | -8,026,500.00 | -8,026,500.00 | -34,008.20 | 771,562.75 | -8,798,062.75 |
| Total Surplus (Deficit): | -8,026,500.00 | -8,026,500.00 | -34,008.20 | 771,562.75 | |

Summary

Project Summary

| Project Number | Project Name | Total Revenue | Total Expense | Revenue Over/ (Under) Expenses |
|------------------------|--------------------------------------|-------------------|---------------------|-----------------------------------|
| 191280 | Hinkle Reservoir Cover | 30,426.15 | 774,930.88 | -744,504.73 |
| 195265 | Douglas Booster Pump Station Electri | 0.00 | 304.90 | -304.90 |
| 201111 | Hinkle Reservoir Overflow Channel L | 0.00 | 538,929.19 | -538,929.19 |
| 201117 | Backwash Hood Rehabilitation (Two) | 0.00 | 128,714.42 | -128,714.42 |
| 201126 | Lime Tower Design and Replacemen | 0.00 | 21,904.68 | -21,904.68 |
| 201153 | Thickener Access Ladders (3) | 0.00 | 10,796.30 | -10,796.30 |
| 205156 | Field Services Sewer Lift Station | 0.00 | 3,038.57 | -3,038.57 |
| 211128 | Gate for WTP (New) | 0.00 | 1,185.90 | -1,185.90 |
| 215105 | Eureka Road 18" T-main Design | -169,163.44 | 1,728.72 | -170,892.16 |
| 215114 | Bacon Pump Station Generator Rep | 68,837.50 | 1,473,862.75 | -1,405,025.25 |
| 215117 | Upper Granite Bay Pump Station Gei | 0.00 | 0.00 | 0.00 |
| 225142 | ARC-South BPS - 4 new pumps | 0.00 | 55,307.78 | -55,307.78 |
| 225170 | Meter Replacement Program Route | 0.00 | 0.00 | 0.00 |
| 235100 | Bacon PBS #5 - New VFD/Componen | 0.00 | 18,734.33 | -18,734.33 |
| 235104 | FY22-23 Air/Vacuum Relief Valve R | -1,740.00 | 762,192.82 | -763,932.82 |
| 235110 | FY22-23 Service Laterals Planned Rej | 46,636.54 | 980,525.66 | -933,889.12 |
| 235116 | Fire Hydrant Replacements (10 hydr | 0.00 | 0.00 | 0.00 |
| 241102 | WTP Outdoor Lighting Replacement | 0.00 | 18,887.51 | -18,887.51 |
| 245100 | Connex Storage Box - Upper Yard Re | 0.00 | 16,506.73 | -16,506.73 |
| 245103 | Power Monitors for LGB Hinkle & AR | 0.00 | 19,107.15 | -19,107.15 |
| 245104 | Fence for Sierra 30-in and Bacon 33- | 0.00 | 13,120.00 | -13,120.00 |
| 245105 | Wharf Hydrant Replacements | 0.00 | 69,159.00 | -69,159.00 |
| 245106 | FY23-24 Service Laterals Planned Rej | 0.00 | 0.00 | 0.00 |
| 245107 | FY23-24 Meter Replacement Progra | 0.00 | 393,040.76 | -393,040.76 |
| 245108 | FY23-24 Air/Vacuum Relief Valve R | 0.00 | 169,191.07 | -169,191.07 |
| 245109 | FY23-24 Failed Service Lateral Repla | 0.00 | 681,320.70 | -681,320.70 |
| 245110 | FY23-24 Blow Off Valve Replacemen | 0.00 | 46,670.00 | -46,670.00 |
| 245111 | FY23-24 Failed Air/Vacuum Relief V | 0.00 | 20,034.50 | -20,034.50 |
| Project Totals: | | -25,003.25 | 6,219,194.32 | -6,244,197.57 |

Group Summary

| Group | Total Revenue | Total Expense | Revenue Over/ (Under) Expenses |
|-----------------------|-------------------|---------------------|-----------------------------------|
| CIP - Asset | -25,003.25 | 6,216,155.75 | -6,241,159.00 |
| CIP - Asset Unplanned | 0.00 | 3,038.57 | -3,038.57 |
| Group Totals: | -25,003.25 | 6,219,194.32 | -6,244,197.57 |

Type Summary

| Type | Total Revenue | Total Expense | Revenue Over/ (Under) Expenses |
|-----------------------|-------------------|---------------------|-----------------------------------|
| Engineering | -55,429.40 | 4,223,662.30 | -4,279,091.70 |
| Field Services | 0.00 | 1,220,601.14 | -1,220,601.14 |
| Water Treatment Plant | 30,426.15 | 774,930.88 | -744,504.73 |
| Type Totals: | -25,003.25 | 6,219,194.32 | -6,244,197.57 |

GL Account Summary

| GL Account Number | GL Account Name | Total Revenue | Total Expense | Revenue Over/ (Under) Expenses |
|-------------------|-----------------------------------|---------------|---------------|-----------------------------------|
| | | 0.00 | 0.00 | 0.00 |
| 011-20030 | Retentions Payable | -30,426.15 | 0.00 | -30,426.15 |
| 011-700-61145 | Capital Outlay - WTP & Impro... | 0.00 | 176,463.11 | 176,463.11 |
| 011-700-61155 | Capital Outlay - Reservoirs & ... | 0.00 | 1,313,860.07 | 1,313,860.07 |
| 011-700-61160 | Capital Outlay - Equipment a... | 0.00 | 10,796.30 | 10,796.30 |
| 050-15150 | Capital - Mains/Pipelines & I... | 0.00 | 0.00 | 0.00 |
| 050-900-49950 | Investment in Fixed Assets | 0.00 | 0.00 | 0.00 |
| 055-20030 | Retentions Payable | 55,429.40 | 0.00 | 55,429.40 |

GL Account Summary

| GL Account Number | GL Account Name | Total Revenue | Total Expense | Revenue Over/ (Under) Expenses |
|-------------------|-----------------------------------|------------------|---------------------|-----------------------------------|
| 055-700-61120 | Capital Outlay - Improvemen... | 0.00 | 13,120.00 | 13,120.00 |
| 055-700-61135 | Capital Outlay - Pump Station... | 0.00 | 1,561,546.31 | 1,561,546.31 |
| 055-700-61140 | Capital Outlay - Buildings & I... | 0.00 | 16,506.73 | 16,506.73 |
| 055-700-61150 | Capital Outlay - Mains/Pipeli... | 0.00 | 2,730,822.47 | 2,730,822.47 |
| 055-700-61153 | Capital Outlay - Meters and E... | 0.00 | 393,040.76 | 393,040.76 |
| 055-700-61160 | Capital Outlay - Equipment a... | 0.00 | 3,038.57 | 3,038.57 |
| | GL Account Totals: | 25,003.25 | 6,219,194.32 | 6,244,197.57 |



| Account | 010 - WHOLESALE | 011 - Wholesale Capital Outlay | 050 - RETAIL | 055 - Retail Capital Outlay | Total |
|--|----------------------|-----------------------------------|----------------------|--------------------------------|-----------------------|
| Asset | | | | | |
| Type: 1000 - Assets | | | | | |
| 10010 - Cash and Investments | 6,241,455.26 | 24,997,046.28 | 4,017,615.12 | 19,311,736.95 | 54,567,853.61 |
| 10510 - Accounts Receivable | 1,002,041.46 | 0.01 | 487,903.34 | -0.01 | 1,489,944.80 |
| 11000 - Inventory | 6,370.75 | 0.00 | 603,133.93 | 114,361.70 | 723,866.38 |
| 12000 - Prepaid Expense | 48,056.16 | 0.00 | 1,240.16 | 0.00 | 49,296.32 |
| 12850 - Lease Receivable | 212,174.87 | 0.00 | 187,108.67 | 0.00 | 399,283.54 |
| 14010 - Deferred Outflows | 4,985,177.78 | 0.00 | 5,972,112.17 | 0.00 | 10,957,289.95 |
| 17010 - Capital Assets - Work in Progress | 23,218,563.77 | 0.00 | 4,789,876.28 | 0.00 | 28,008,440.05 |
| 17150 - Capital Assets - Land Non-depreciable | 120,712.00 | 0.00 | 166,272.00 | 0.00 | 286,984.00 |
| 17160 - Capital Assets - Improvements Other Than Buildings | 1,289,061.55 | 0.00 | 104,592.32 | 0.00 | 1,393,653.87 |
| 17200 - Capital Assets - Pump Stations & Improvements | 7,047,178.00 | 0.00 | 7,248,303.78 | 0.00 | 14,295,481.78 |
| 17300 - Capital Assets - Buildings & Improvements | 1,284,264.26 | 0.00 | 280,354.38 | 0.00 | 1,564,618.64 |
| 17350 - Capital Assets - Water Treatment Plant & Imp | 42,026,258.66 | 0.00 | 16,000.00 | 0.00 | 42,042,258.66 |
| 17400 - Capital Assets - Mains/Pipelines & Improvements | 28,130,034.95 | 0.00 | 53,491,036.45 | 0.00 | 81,621,071.40 |
| 17410 - Capital Assets - Meters | 17,097.25 | 0.00 | 362,377.39 | 0.00 | 379,474.64 |
| 17500 - Capital Assets - Reservoirs & Improvements | 2,320,005.39 | 0.00 | 2,492,421.90 | 0.00 | 4,812,427.29 |
| 17700 - Capital Assets - Equipment & Furniture | 13,746,278.58 | 0.00 | 1,172,220.83 | 0.00 | 14,918,499.41 |
| 17750 - Capital Assets - Vehicles | 282,219.34 | 0.00 | 1,023,960.05 | 0.00 | 1,306,179.39 |
| 17800 - Capital Assets - Software | 277,730.52 | 0.00 | 629,123.80 | 0.00 | 906,854.32 |
| 17850 - Capital Assets - Intangible | 666,196.00 | 0.00 | 0.00 | 0.00 | 666,196.00 |
| 17900 - Less Accumulated Depreciation | -43,727,708.75 | 0.00 | -32,884,227.55 | 0.00 | -76,611,936.30 |
| Total Type 1000 - Assets: | 89,193,167.80 | 24,997,046.29 | 50,161,425.02 | 19,426,098.64 | 183,777,737.75 |
| Total Asset: | 89,193,167.80 | 24,997,046.29 | 50,161,425.02 | 19,426,098.64 | 183,777,737.75 |
| Liability | | | | | |
| Type: 1000 - Assets | | | | | |
| 10510 - Accounts Receivable | 0.00 | 0.00 | 111,160.57 | 0.00 | 111,160.57 |
| Total Type 1000 - Assets: | 0.00 | 0.00 | 111,160.57 | 0.00 | 111,160.57 |
| Type: 2000 - Liabilities | | | | | |
| 20010 - Accounts Payable | -7,232.71 | 33,194.10 | 73,526.47 | 108,331.00 | 207,818.86 |
| 20100 - Retentions Payable | 0.00 | 1,058,595.01 | 0.00 | 120,994.05 | 1,179,589.06 |
| 21200 - Salaries & Benefits Payable | 37,708.57 | 0.00 | 73,286.89 | 0.00 | 110,995.46 |
| 21250 - Payroll Taxes Payable | 0.01 | 0.00 | -0.01 | 0.00 | 0.00 |
| 21300 - Compensated Absences | 521,100.88 | 0.00 | 636,166.95 | 0.00 | 1,157,267.83 |
| 21373 - Deferred Inflows of Resources - Leases | 197,375.66 | 0.00 | 173,079.60 | 0.00 | 370,455.26 |

Balance Sheet

As Of 04/30/2024

| Account | 010 - WHOLESALE | 011 - Wholesale Capital Outlay | 050 - RETAIL | 055 - Retail Capital Outlay | Total |
|---|------------------------|---|----------------------|--|-----------------------|
| 21500 - Premium on Issuance of Bonds Series 2017 | 977,332.45 | 0.00 | 658,553.66 | 0.00 | 1,635,886.11 |
| 21600 - OPEB Liability | 1,780,190.21 | 0.00 | 2,298,184.89 | 0.00 | 4,078,375.10 |
| 21700 - Pension Liability | 2,283,601.31 | 0.00 | 2,906,401.66 | 0.00 | 5,190,002.97 |
| 22010 - Deferred Income | 0.00 | 0.00 | 28,727.57 | 0.00 | 28,727.57 |
| 22050 - Deferred Inflows | 1,156,543.66 | 0.00 | 1,299,709.11 | 0.00 | 2,456,252.77 |
| 23000 - Loans Payable | 23,367,789.49 | 0.00 | 3,617,919.42 | 0.00 | 26,985,708.91 |
| 24250 - Bonds Payable 2017 Refunding | 12,876,000.00 | 0.00 | 8,584,000.00 | 0.00 | 21,460,000.00 |
| 24300 - Loan - Refunding | 4,323,016.10 | 0.00 | 2,347,275.68 | 0.00 | 6,670,291.78 |
| Total Type 2000 - Liabilities: | 47,513,425.63 | 1,091,789.11 | 22,696,831.89 | 229,325.05 | 71,531,371.68 |
| Total Liability: | 47,513,425.63 | 1,091,789.11 | 22,807,992.46 | 229,325.05 | 71,642,532.25 |
| Equity | | | | | |
| Type: 3000 - Equity | | | | | |
| 30100 - Investment in Capital Assets | 56,840,501.43 | 0.00 | 26,877,947.90 | 0.00 | 83,718,449.33 |
| 30500 - Designated Reserves | 1,705,456.05 | 2,485,798.11 | 2,332,193.02 | 14,095,245.06 | 20,618,692.24 |
| 30600 - Restricted Fund Balance | 0.00 | 0.00 | 0.00 | 4,329,965.78 | 4,329,965.78 |
| Total Type 3000 - Equity: | 58,545,957.48 | 2,485,798.11 | 29,210,140.92 | 18,425,210.84 | 108,667,107.35 |
| Total Total Beginning Equity: | 58,545,957.48 | 2,485,798.11 | 29,210,140.92 | 18,425,210.84 | 108,667,107.35 |
| Total Revenue | -10,054,916.22 | 23,231,900.05 | 8,465,636.77 | 5,872,602.07 | 27,515,222.67 |
| Total Expense | 6,811,299.09 | 1,812,440.98 | 10,322,345.13 | 5,101,039.32 | 24,047,124.52 |
| Revenues Over/Under Expenses | -16,866,215.31 | 21,419,459.07 | -1,856,708.36 | 771,562.75 | 3,468,098.15 |
| Total Equity and Current Surplus (Deficit): | 41,679,742.17 | 23,905,257.18 | 27,353,432.56 | 19,196,773.59 | 112,135,205.50 |
| Total Liabilities, Equity and Current Surplus (Deficit): | 89,193,167.80 | 24,997,046.29 | 50,161,425.02 | 19,426,098.64 | 183,777,737.75 |



San Juan Water District, CA

Check Report

By Vendor Name

Date Range: 04/10/2024 - 05/08/2024

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-------------------------------|--|--------------|--------------|-----------------|----------------|---------------|
| Bank Code: APBNK-APBNK | | | | | | |
| | **Void** | 04/16/2024 | Regular | 0.00 | 0.00 | 59915 |
| | **Void** | 04/30/2024 | EFT | 0.00 | 0.00 | 409275 |
| 03109 | Alfa Laval Inc. | 04/30/2024 | EFT | 0.00 | 2,009.76 | 409271 |
| 03406 | Alpha Analytical Laboratories Inc. | 04/16/2024 | Regular | 0.00 | 900.00 | 59904 |
| 03406 | Alpha Analytical Laboratories Inc. | 04/23/2024 | Regular | 0.00 | 997.00 | 59922 |
| 03406 | Alpha Analytical Laboratories Inc. | 04/30/2024 | Regular | 0.00 | 1,692.00 | 59938 |
| 03406 | Alpha Analytical Laboratories Inc. | 05/07/2024 | Regular | 0.00 | 1,841.00 | 59958 |
| 01073 | Amarjeet Singh Garcha | 04/16/2024 | Regular | 0.00 | 1,900.00 | 59905 |
| 01039 | American Family Life Assurance Company of Co | 05/01/2024 | Bank Draft | 0.00 | 301.50 | Q386905-01-20 |
| 01039 | American Family Life Assurance Company of Co | 05/01/2024 | Bank Draft | 0.00 | 301.50 | Q386905-01-20 |
| 01026 | American River Ace Hardware, Inc. | 04/16/2024 | Regular | 0.00 | 58.17 | 59906 |
| 01026 | American River Ace Hardware, Inc. | 05/07/2024 | Regular | 0.00 | 38.78 | 59959 |
| 03838 | Aria Service Group | 04/30/2024 | EFT | 0.00 | 1,627.00 | 409272 |
| 01328 | Association of California Water Agencies / Joint | 04/30/2024 | EFT | 0.00 | 7,489.46 | 409273 |
| 01898 | Association of California Water Agencies / JPIA | 04/30/2024 | EFT | 0.00 | 21,007.86 | 409274 |
| 01167 | Badger Meter, Inc. | 05/07/2024 | EFT | 0.00 | 20,612.17 | 409288 |
| 03899 | Bennett Engineering Services Inc | 04/16/2024 | EFT | 0.00 | 6,919.50 | 409248 |
| 03899 | Bennett Engineering Services Inc | 04/23/2024 | EFT | 0.00 | 46,534.50 | 409264 |
| 01210 | Blackburn Manufacturing Company | 04/30/2024 | EFT | 0.00 | 123.60 | 409276 |
| 03807 | Blue Mountain Construction | 05/07/2024 | Regular | 0.00 | 788.24 | 59960 |
| 03853 | Brower Mechanical CA LLC | 04/30/2024 | EFT | 0.00 | 6,737.00 | 409277 |
| 01242 | Bureau of Reclamation-MPR | 05/07/2024 | EFT | 0.00 | 20,482.00 | 409289 |
| 03080 | California State Disbursement Unit | 04/12/2024 | Bank Draft | 0.00 | 1,741.26 | PY0000000004 |
| 03080 | California State Disbursement Unit | 04/12/2024 | Bank Draft | 0.00 | 1.50 | PAY0000000000 |
| 03080 | California State Disbursement Unit | 04/26/2024 | Bank Draft | 0.00 | 1.50 | PAY0000000000 |
| 03080 | California State Disbursement Unit | 04/26/2024 | Bank Draft | 0.00 | 1,741.26 | PAY0000000000 |
| 01437 | California Utilities Emergency Association | 05/07/2024 | Regular | 0.00 | 500.00 | 59961 |
| 03078 | CalPERS Health | 05/06/2024 | Bank Draft | 0.00 | 45,853.70 | 1002635885 |
| 03078 | CalPERS Health | 05/06/2024 | Bank Draft | 0.00 | 55,196.23 | 1002635885 |
| 03078 | CalPERS Health | 05/06/2024 | Bank Draft | 0.00 | 55,196.23 | 1002635885 |
| 01267 | CalPERS OPEB | 04/12/2024 | Bank Draft | 0.00 | 284,632.00 | 1002620041 |
| 03130 | CalPERS Retirement | 04/12/2024 | Bank Draft | 0.00 | 46,074.35 | 1002620188 |
| 03130 | CalPERS Retirement | 04/29/2024 | Bank Draft | 0.00 | 46,162.17 | 1002630076 |
| 03226 | Capitol Sand & Gravel Co. | 05/07/2024 | Regular | 0.00 | 1,559.73 | 59962 |
| 01330 | CDW Government LLC | 05/07/2024 | EFT | 0.00 | 986.19 | 409290 |
| 03059 | Center For Hearing Health Inc | 04/30/2024 | Regular | 0.00 | 273.00 | 59939 |
| 01337 | Central Valley Project Water Association | 04/30/2024 | Regular | 0.00 | 1,606.88 | 59940 |
| 03221 | Chemtrade Chemicals Corporation | 04/16/2024 | EFT | 0.00 | 18,733.76 | 409249 |
| 01366 | Citistreet/CalPERS 457 | 04/12/2024 | Bank Draft | 0.00 | 8,541.69 | 1002620191 |
| 01366 | Citistreet/CalPERS 457 | 04/29/2024 | Bank Draft | 0.00 | 8,758.58 | 1002630079 |
| 01372 | City of Folsom | 04/16/2024 | Regular | 0.00 | 42.77 | 59907 |
| 01375 | City of Sacramento | 04/23/2024 | Regular | 0.00 | 3,404.00 | 59923 |
| 01375 | City of Sacramento | 04/30/2024 | Regular | 0.00 | 25.00 | 59941 |
| 01375 | City of Sacramento | 05/07/2024 | Regular | 0.00 | 3,404.00 | 59963 |
| 01378 | Clark Pest Control of Stockton | 04/30/2024 | Regular | 0.00 | 340.00 | 59942 |
| 02214 | County of Placer Engineering & Surveying | 04/16/2024 | Regular | 0.00 | 3,753.67 | 59908 |
| 02448 | Crane & Hoist Services, Ltd | 04/30/2024 | EFT | 0.00 | 480.00 | 409278 |
| 03890 | Datalink Networks, Inc. | 04/23/2024 | EFT | 0.00 | 1,301.21 | 409265 |
| 03890 | Datalink Networks, Inc. | 04/30/2024 | EFT | 0.00 | 1,938.00 | 409279 |
| 03163 | Economic Development Department | 04/12/2024 | Bank Draft | 0.00 | 10,795.68 | 0-530-613-520 |
| 03163 | Economic Development Department | 04/12/2024 | Bank Draft | 0.00 | 30.97 | 0-530-613-520 |
| 03163 | Economic Development Department | 04/26/2024 | Bank Draft | 0.00 | 11,161.28 | 2-104-128-784 |
| 03163 | Economic Development Department | 04/26/2024 | Bank Draft | 0.00 | 85.51 | 2-104-128-784 |
| 03776 | EETS Inc. | 04/16/2024 | EFT | 0.00 | 2,450.00 | 409250 |

Check Report

Date Range: 04/10/2024 - 05/08/2024

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------|---|--------------|--------------|-----------------|----------------|--------------|
| 03990 | FCM Capital Partners | 04/16/2024 | Regular | 0.00 | 500.00 | 59909 |
| 01611 | Ferguson Enterprises, Inc | 04/16/2024 | EFT | 0.00 | 2,630.88 | 409251 |
| 03702 | Flowline Contractors, Inc. | 04/16/2024 | EFT | 0.00 | 306,579.25 | 409252 |
| 03702 | Flowline Contractors, Inc. | 04/23/2024 | EFT | 0.00 | 96,739.00 | 409266 |
| 03702 | Flowline Contractors, Inc. | 05/07/2024 | EFT | 0.00 | 88,054.00 | 409291 |
| 01630 | FM Graphics, Inc. | 04/30/2024 | Regular | 0.00 | 1,345.99 | 59943 |
| 01644 | Franchise Tax Board | 04/16/2024 | Regular | 0.00 | 75.00 | 59910 |
| 01644 | Franchise Tax Board | 04/30/2024 | Regular | 0.00 | 75.00 | 59944 |
| 01651 | Future Ford, Inc. | 04/16/2024 | EFT | 0.00 | 897.00 | 409253 |
| 01651 | Future Ford, Inc. | 04/23/2024 | EFT | 0.00 | 1,562.65 | 409267 |
| 03870 | Genuine Parts Company | 04/30/2024 | Regular | 0.00 | 165.02 | 59945 |
| 03091 | Granite Bay Ace Hardware | 04/16/2024 | Regular | 0.00 | 127.95 | 59911 |
| 03091 | Granite Bay Ace Hardware | 04/23/2024 | Regular | 0.00 | 55.94 | 59924 |
| 03091 | Granite Bay Ace Hardware | 04/30/2024 | Regular | 0.00 | 51.87 | 59946 |
| 03091 | Granite Bay Ace Hardware | 05/07/2024 | Regular | 0.00 | 108.97 | 59964 |
| 01721 | Hach Company | 04/30/2024 | EFT | 0.00 | 711.07 | 409280 |
| 01763 | Holt of California | 04/23/2024 | Regular | 0.00 | 386.11 | 59925 |
| 01763 | Holt of California | 05/07/2024 | Regular | 0.00 | 2,255.00 | 59965 |
| 03164 | Internal Revenue Service | 04/12/2024 | Bank Draft | 0.00 | 61,237.51 | 270450330384 |
| 03164 | Internal Revenue Service | 04/12/2024 | Bank Draft | 0.00 | 76.50 | 270450330384 |
| 03164 | Internal Revenue Service | 04/12/2024 | Bank Draft | 0.00 | 263.40 | 270450330384 |
| 03164 | Internal Revenue Service | 04/26/2024 | Bank Draft | 0.00 | 467.24 | 270451762175 |
| 03164 | Internal Revenue Service | 04/26/2024 | Bank Draft | 0.00 | 62,460.15 | 270451762175 |
| 03914 | Long, David D | 05/07/2024 | Regular | 0.00 | 379.50 | 59966 |
| 02027 | Mcmaster-Carr Supply Company | 04/16/2024 | EFT | 0.00 | 158.72 | 409254 |
| 01472 | Mel Dawson, Inc. | 04/16/2024 | EFT | 0.00 | 8,084.68 | 409255 |
| 01472 | Mel Dawson, Inc. | 04/30/2024 | EFT | 0.00 | 2,367.74 | 409281 |
| 02093 | NDS Solutions, Inc | 04/23/2024 | Regular | 0.00 | 236.87 | 59926 |
| 02093 | NDS Solutions, Inc | 05/07/2024 | Regular | 0.00 | 18.23 | 59967 |
| 03239 | NorCal RotoCo, Inc. | 04/23/2024 | Regular | 0.00 | 2,400.00 | 59927 |
| 02131 | ODP Business Solutions, LLC | 04/16/2024 | Regular | 0.00 | 386.55 | 59912 |
| 02131 | ODP Business Solutions, LLC | 04/23/2024 | Regular | 0.00 | 110.97 | 59928 |
| 02131 | ODP Business Solutions, LLC | 04/30/2024 | Regular | 0.00 | 607.34 | 59947 |
| 02131 | ODP Business Solutions, LLC | 05/07/2024 | Regular | 0.00 | 55.77 | 59968 |
| 02150 | Pace Supply Corp | 04/16/2024 | Regular | 0.00 | 3,839.58 | 59913 |
| 02150 | Pace Supply Corp | 04/30/2024 | Regular | 0.00 | 274.79 | 59948 |
| 02150 | Pace Supply Corp | 05/07/2024 | Regular | 0.00 | 2,714.79 | 59969 |
| 02158 | Pacific Storage Company | 04/16/2024 | EFT | 0.00 | 102.63 | 409256 |
| 02146 | PG&E | 04/16/2024 | Regular | 0.00 | 8,951.45 | 59914 |
| 02210 | Placer County Water Agency | 04/30/2024 | Regular | 0.00 | 167,375.00 | 59949 |
| 03961 | Prosio Communications | 04/23/2024 | Regular | 0.00 | 5,633.75 | 59929 |
| 03543 | Quadient Finance USA, Inc. - Postage | 04/23/2024 | EFT | 0.00 | 260.00 | 409268 |
| 03377 | RDO Construction Equipment Co. | 05/07/2024 | EFT | 0.00 | 3,326.63 | 409292 |
| 02283 | Recology Auburn Placer | 04/16/2024 | Regular | 0.00 | 784.79 | 59916 |
| 02283 | Recology Auburn Placer | 04/23/2024 | Regular | 0.00 | 587.95 | 59930 |
| 02223 | Rexel Inc (Platt - Rancho Cordova) | 04/16/2024 | Regular | 0.00 | 16.59 | 59917 |
| 02293 | RFI Enterprises, Inc. | 04/23/2024 | EFT | 0.00 | 693.60 | 409269 |
| 03828 | Richard D. Jones, A Professional Law Corporatio | 05/07/2024 | Regular | 0.00 | 5,841.50 | 59970 |
| 02328 | Rocklin Windustrial Co | 04/16/2024 | Regular | 0.00 | 155.88 | 59918 |
| 02357 | Sacramento Municipal Utility District (SMUD) | 04/23/2024 | Regular | 0.00 | 12,435.77 | 59931 |
| 02452 | Sierra National Construction, Inc. | 04/16/2024 | Regular | 0.00 | 25,364.89 | 59919 |
| 02452 | Sierra National Construction, Inc. | 04/30/2024 | Regular | 0.00 | 8,513.38 | 59950 |
| 02459 | Sierra Safety Company | 05/07/2024 | Regular | 0.00 | 69.71 | 59971 |
| 03337 | Simon, Marlene | 04/23/2024 | Regular | 0.00 | 300.00 | 59932 |
| 03906 | Southwest Valve & Equipment, LLC | 04/30/2024 | Regular | 0.00 | 788.29 | 59951 |
| 01492 | State of California, Department of Water Resou | 05/07/2024 | Regular | 0.00 | 6,235.00 | 59972 |
| 03830 | Stoel Rives LLP | 04/30/2024 | EFT | 0.00 | 65,326.05 | 409282 |
| 01641 | Sun Life Assurance Company of Canada | 05/06/2024 | Bank Draft | 0.00 | 11,789.67 | 1263705 |
| 01411 | SureWest Telephone | 04/16/2024 | Regular | 0.00 | 3,483.52 | 59920 |
| 02572 | Thatcher Company of California, Inc. | 04/16/2024 | EFT | 0.00 | 16,773.60 | 409257 |
| 02581 | The Ferguson Group, LLC | 04/16/2024 | EFT | 0.00 | 6,750.00 | 409258 |

Check Report

Date Range: 04/10/2024 - 05/08/2024

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------|--|--------------|--------------|-----------------|----------------|---------------|
| 03840 | The Permanente Medical Group, Inc. | 04/16/2024 | Regular | 0.00 | 230.00 | 59921 |
| 03799 | Thirkettle Corporation | 04/16/2024 | EFT | 0.00 | 79,748.96 | 409259 |
| 03799 | Thirkettle Corporation | 04/30/2024 | EFT | 0.00 | 15,023.58 | 409283 |
| 02162 | Tobin, Pamela | 04/16/2024 | EFT | 0.00 | 157.40 | 409260 |
| 03763 | Trucksmart | 04/30/2024 | Regular | 0.00 | 4,308.31 | 59952 |
| 03880 | TW Associates LLC | 04/30/2024 | EFT | 0.00 | 2,342.74 | 409284 |
| 02638 | Tyler Technologies, Inc. | 04/23/2024 | Regular | 0.00 | 576.00 | 59933 |
| 03846 | U.S. Bancorp Asset Management, Inc. | 04/16/2024 | EFT | 0.00 | 966.69 | 409261 |
| 03846 | U.S. Bancorp Asset Management, Inc. | 05/07/2024 | EFT | 0.00 | 1,035.15 | 409293 |
| 02651 | United Parcel Service, Inc. | 04/23/2024 | Regular | 0.00 | 65.80 | 59934 |
| 03298 | United Rentals (North America), Inc. | 04/30/2024 | EFT | 0.00 | 1,553.46 | 409285 |
| 02667 | US Bank Corporate Payments Sys (CalCard) | 04/18/2024 | Bank Draft | 0.00 | 16,774.94 | 474-193493-24 |
| 03936 | Utilis Inc. | 04/30/2024 | EFT | 0.00 | 44,950.00 | 409286 |
| 03077 | VALIC | 04/12/2024 | Bank Draft | 0.00 | 5,078.32 | 328570 |
| 03077 | VALIC | 04/26/2024 | Bank Draft | 0.00 | 5,063.99 | 331637 |
| 02690 | Verizon Wireless | 04/23/2024 | Regular | 0.00 | 3,146.11 | 59935 |
| 02700 | Viking Shred LLC | 05/07/2024 | Regular | 0.00 | 64.00 | 59973 |
| 01687 | W. W. Grainger, Inc. | 04/30/2024 | Regular | 0.00 | 1,315.36 | 59953 |
| 01687 | W. W. Grainger, Inc. | 05/07/2024 | Regular | 0.00 | 421.42 | 59974 |
| 03387 | WageWorks, Inc | 04/16/2024 | EFT | 0.00 | 438.07 | 409262 |
| 03387 | WageWorks, Inc | 04/30/2024 | EFT | 0.00 | 438.07 | 409287 |
| 01486 | WAPA - Department of Energy | 05/07/2024 | EFT | 0.00 | 702.48 | 409294 |
| 03791 | Water Systems Consulting, Inc. | 04/16/2024 | EFT | 0.00 | 702.50 | 409263 |
| 03791 | Water Systems Consulting, Inc. | 04/23/2024 | EFT | 0.00 | 5,897.50 | 409270 |
| 03791 | Water Systems Consulting, Inc. | 05/07/2024 | EFT | 0.00 | 4,892.50 | 409295 |
| 02730 | Western Area Power Administration | 05/07/2024 | EFT | 0.00 | 5,837.00 | 409296 |
| 03711 | Western Electrical Services, Inc. | 04/23/2024 | Regular | 0.00 | 13,353.96 | 59936 |
| 02766 | Youngdahl Consulting Group, Inc. | 04/23/2024 | Regular | 0.00 | 7,455.50 | 59937 |

Bank Code APBNK Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|---------------------|
| Regular Checks | 116 | 66 | 0.00 | 316,769.41 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 1 | 0.00 | 0.00 |
| Bank Drafts | 27 | 27 | 0.00 | 739,788.63 |
| EFT's | 88 | 49 | 0.00 | 925,135.61 |
| | 231 | 143 | 0.00 | 1,981,693.65 |

All Bank Codes Check Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|---------------------|
| Regular Checks | 116 | 66 | 0.00 | 316,769.41 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 1 | 0.00 | 0.00 |
| Bank Drafts | 27 | 27 | 0.00 | 739,788.63 |
| EFT's | 88 | 49 | 0.00 | 925,135.61 |
| | 231 | 143 | 0.00 | 1,981,693.65 |

Fund Summary

| Fund | Name | Period | Amount |
|------|--------------|--------|---------------------|
| 999 | INTERCOMPANY | 4/2024 | 1,640,831.06 |
| 999 | INTERCOMPANY | 5/2024 | 340,862.59 |
| | | | 1,981,693.65 |



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2023 - 04/30/2024

Payment Date Range -

| Payable Number | Description | Units | Price | Post Date | 1099 Account Number | Payment Number | Payment Date | Amount | Shipping Dist Amount | Tax | Discount | Net | Payment | |
|---------------------------------------|---|-------|-------|-----------|---------------------|----------------|--------------|----------------------------------|----------------------|-------------|-------------|-------------|---------------|---------------|
| Vendor Set: 01 - Vendor Set 01 | | | | | | | | | | | | | | |
| 03092 - Rich, Dan | | | | | | | | | | | | | | |
| Exp Reimb 12-2023 | ACWA Fall Conf Mileage to/from Sac Airpoi | | | 12/1/2023 | | 409031 | 12/13/2023 | 152.87 | 0.00 | 0.00 | 0.00 | 152.87 | 152.87 | |
| | ACWA Fall Conf Mileage | 0.00 | 0.00 | | 010-010-52110 | | | 152.87 | 0.00 | 0.00 | 0.00 | 152.87 | 152.87 | |
| | | | | | 050-010-52110 | | | | 76.44 | | | | | |
| | | | | | | | | | 76.43 | | | | | |
| 02162 - Tobin, Pamela | | | | | | | | | | | | | | |
| Exp Reimb 01-2024 | ACWA State Leg Meeting Mileage & Parkin | | | 1/19/2024 | | 409175 | 3/5/2024 | 38.32 | 0.00 | 0.00 | 0.00 | 38.32 | 38.32 | |
| | ACWA State Leg Meetin | 0.00 | 0.00 | | 010-010-52110 | | | 38.32 | 0.00 | 0.00 | 0.00 | 38.32 | 38.32 | |
| | | | | | 050-010-52110 | | | | 19.16 | | | | | |
| | | | | | | | | | 19.16 | | | | | |
| Exp Reimb 02-2024 | Mileage Reimbursement 02-2024, ACWA M | | | 2/2/2024 | | 409260 | 4/16/2024 | 60.92 | 0.00 | 0.00 | 0.00 | 60.92 | 60.92 | |
| | Mileage Reimbursemen | 0.00 | 0.00 | | 010-010-52110 | | | 60.92 | 0.00 | 0.00 | 0.00 | 60.92 | 60.92 | |
| | | | | | 050-010-52110 | | | | 30.46 | | | | | |
| | | | | | | | | | 30.46 | | | | | |
| Exp Reimb 03-2024 | Mileage Reimbursement 03-2024 | | | 3/26/2024 | | 409260 | 4/16/2024 | 96.48 | 0.00 | 0.00 | 0.00 | 96.48 | 96.48 | |
| | Mileage Reimbursemen | 0.00 | 0.00 | | 010-010-52110 | | | 96.48 | 0.00 | 0.00 | 0.00 | 96.48 | 96.48 | |
| | | | | | 050-010-52110 | | | | 48.24 | | | | | |
| | | | | | | | | | 48.24 | | | | | |
| Vendors: (2) | | | | | | | | Total 01 - Vendor Set 01: | 348.59 | 0.00 | 0.00 | 0.00 | 348.59 | 348.59 |
| Vendors: (2) | | | | | | | | Report Total: | 348.59 | 0.00 | 0.00 | 0.00 | 348.59 | 348.59 |



Payroll Set: 01-San Juan Water District

| Employee Number | Employee Name | Pay Code | # of Payments | Units | Pay Amount |
|------------------------|----------------------|---------------------|-------------------------------|---------------|-------------------|
| 0690 | Costa, Ted | Reg - Regular Hours | 10 | 59.00 | 7,375.00 |
| | | | 0690 - Costa Total: | 59.00 | 7,375.00 |
| 0670 | Miller, Ken | Reg - Regular Hours | 10 | 33.00 | 4,125.00 |
| | | | 0670 - Miller Total: | 33.00 | 4,125.00 |
| 1003 | Rich, Daniel | Reg - Regular Hours | 10 | 30.00 | 3,750.00 |
| | | | 1003 - Rich Total: | 30.00 | 3,750.00 |
| 0650 | Tobin, Pamela | Reg - Regular Hours | 10 | 96.00 | 12,000.00 |
| | | | 0650 - Tobin Total: | 96.00 | 12,000.00 |
| 1039 | Zamorano, Manuel | Reg - Regular Hours | 10 | 25.00 | 3,125.00 |
| | | | 1039 - Zamorano Total: | 25.00 | 3,125.00 |
| | | | Report Total: | 243.00 | 30,375.00 |



Payroll Set: 01-San Juan Water District

| Account | Account Description | Units | Pay Amount |
|-------------------------------|-------------------------------|---------------|-------------------|
| 010-010-58110 | Director - Stipend | 121.50 | 15,187.50 |
| | 010 - WHOLESALE Total: | 121.50 | 15,187.50 |
| 050-010-58110 | Director - Stipend | 121.50 | 15,187.50 |
| | 050 - RETAIL Total: | 121.50 | 15,187.50 |
| | Report Total: | 243.00 | 30,375.00 |



Payroll Set: 01-San Juan Water District

| Pay Code | Description | # of Payments | Units | Pay Amount |
|---------------------|--------------------|----------------------|---------------|-------------------|
| Reg - Regular Hours | Regular Hours | 50 | 243.00 | 30,375.00 |
| | | Report Total: | 243.00 | 30,375.00 |

2023/24 Actual Deliveries and Revenue - By Wholesale Customer Agency

| July 2023 - April 2024 | | | | | | | | |
|-------------------------------|------------------------|---------------------|----------------------|----------------------|-------------------|--------------|---------------------|--------------|
| | Budgeted Deliveries | Budgeted Revenue | Actual Deliveries | Actual Revenue | Delivery Variance | | Revenue Variance | |
| San Juan Retail | 8,460.56 | \$ 2,712,718 | 8,653.25 | \$ 2,708,453 | 193 | 2.3% | \$ (4,265) | -0.2% |
| Citrus Heights Water District | 7,088.95 | \$ 2,450,000 | 7,957.76 | \$ 2,460,624 | 869 | 12.3% | \$ 10,624 | 0.4% |
| Fair Oaks Water District | 4,917.12 | \$ 1,693,447 | 5,219.76 | \$ 1,702,555 | 303 | 6.2% | \$ 9,108 | 0.5% |
| Orange Vale Water Co. | 2,936.31 | \$ 903,771 | 2,909.88 | \$ 894,289 | (26) | -0.9% | \$ (9,481) | -1.0% |
| City of Folsom | 777.21 | \$ 260,195 | 835.31 | \$ 262,706 | 58 | 7.5% | \$ 2,511 | 1.0% |
| Granite Bay Golf Course | 204.47 | \$ 7,228 | 262.86 | \$ 9,292 | 58 | 28.6% | \$ 2,064 | 28.6% |
| Sac Suburban Water District | 6,150 | \$ 1,353,984 | 10,789.76 | \$ 2,457,451 | 4,639.76 | 75.4% | \$ 1,103,467 | 81.5% |
| TOTAL | 30,535 | \$ 9,381,343 | 36,629 | \$ 10,495,370 | 6,094 | 20.0% | \$ 1,114,027 | 11.9% |

| | |
|---------------------|--------|
| Budgeted Deliveries | 30,535 |
| Actual Deliveries | 36,629 |
| Difference | 6,094 |
| | 20.0% |

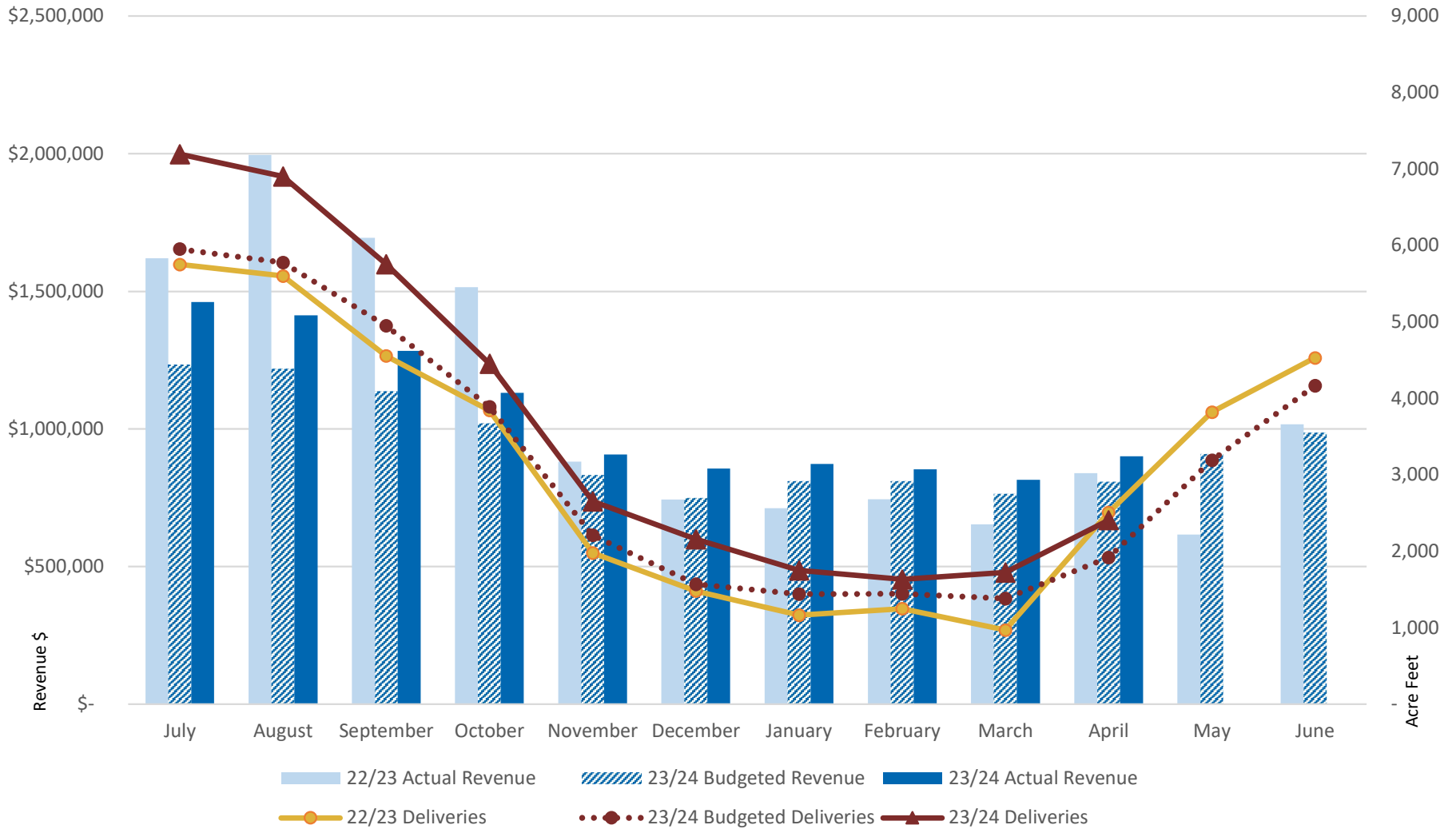
| | |
|-----------------------------|---------------|
| Budgeted Water Sale Revenue | \$ 9,381,343 |
| Actual Water Sale Revenue | \$ 10,495,370 |
| Difference | \$ 1,114,027 |
| | 11.9% |

Conclusion:

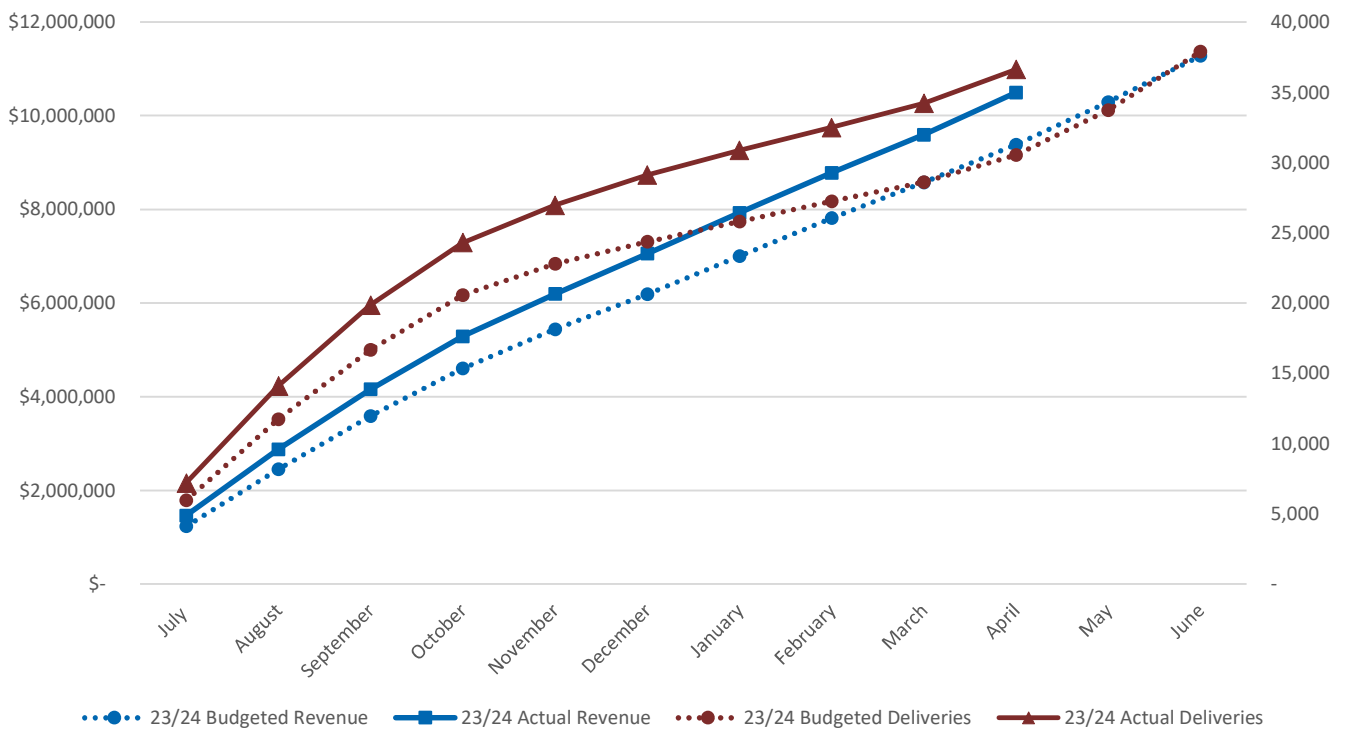
July through April deliveries were higher than anticipated by 6,094 acre feet or 20.0%. As shown in the table above the main drivers of the positive variance are deliveries to SSWD and the Citrus Heights Water District. Deliveries to SSWD are 75.4% greater than anticipated for this point in the year and deliveries to Citrus Heights Water District are 12.3% higher than anticipated.

The 20.0% positive variance in deliveries results in year to date revenues that are 11.9% greater than anticipated in the budget for this point in the year.

Comparison of Fiscal Year 2022/2023 Actuals to 2023/2024 Projections and Actuals of Deliveries and Revenue



Cumulative Water Deliveries and Revenues FY 2023-24



**Finance Committee Meeting Minutes
San Juan Water District
May 14, 2024
4:00 p.m.**

Committee Members: Pam Tobin, Director (Chair)
Ken Miller, Director (Member)

District Staff: Paul Helliker, General Manager
Donna Silva, Finance Director
Teri Grant, Board Secretary/Administrative Assistant

Members of the Public: Attendee

1. Review General Manager Reimbursements (W & R)

The committee reviewed the March credit card charges for the General Manager and found them to be in order and there was no reimbursement request from the General Manager.

2. Review Check Register from April 2024 (W & R)

The committee reviewed the April 2024 check register and found it to be in order.

3. Treasurer's Report – Quarter Ending March 31, 2024 (W & R)

Ms. Silva provided a staff report which will be included in the Board packet. She informed the committee that the overall portfolio increased by \$25.6 million for an ending balance of \$53.6 million as of March 31, 2024.

Ms. Silva informed the committee that she transferred funds into CAMP (California Asset Management Portfolio). She reported that CAMP investments earned 5.44% while LAIF investments earned 4.22% over the same period.

4. Other Finance Matters (W & R)

Ms. Silva informed the committee that the budget workshop will be held at the May 22nd Board meeting.

5. Public Comment

There were no public comments.

The meeting was adjourned at 4:09 p.m.

**Engineering Committee Meeting Minutes
San Juan Water District
May 15, 2024
4:00 p.m.**

Committee Members: Dan Rich, Chair
Ken Miller, Member

District Staff: Paul Helliker, General Manager
Tony Barela, Director of Operations
Donna Silva, Director of Finance
Andrew Pierson, Director of Engineering Services
Adam Larsen, Field Services Manager
Mark Hargrove, Senior Engineer
Teri Grant, Board Secretary/Administrative Assistant

Topics: “On-call” Geotechnical and Material Testing Services (W & R)
Hinkle Reservoir Liner and Cover Replacement Project (W)
Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project (R)
Other Engineering Matters
Public Comment

1. “On-call” Geotechnical and Material Testing Services (W & R)

Mr. Hargrove provided a written staff report which will be included in the Board packet. He explained that staff expects an additional \$30,000 will be needed for special inspection services for the construction of Lime Silo and Thickener Project and soil testing services for the construction of the FY 22/23 Services Replacement Project, FY 23/24 Air Release Valve Replacement Project, and Douglas Blvd/Auburn Road Pipeline Crossing.

The Engineering Committee recommends consideration of a motion by the Board to authorize and approve Amendment No. 2 with Youngdahl Consulting Group, Inc. for “on-call” geotechnical and material testing services

2. Hinkle Reservoir Liner and Cover Replacement Project (W)

Mr. Pierson provided a written staff report which will be included in the Board packet. He explained that there are some additional engineering support services required on the rainwater collection system, HDR estimates they will exceed the Board authorized budget by \$12,748.55. This estimate includes time to finalize the as-built drawings and project close-out.

The Engineering Committee recommends consideration of a motion by the Board to authorize and approve a contract amendment with HDR Engineering, Inc. for the Hinkle Reservoir Liner and Cover Replacement Project

3. Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project (R)

Mr. Pierson provided a written staff report which will be included in the Board packet. He explained that the work will be performed in coordination with work that Placer County will be completing, which will drastically reduce the cost of the project. He reported that Soracco

was the lowest responsive, responsible bidder and their bid documents were reviewed and found to be complete and in order, including license, insurance, and bonds.

Director Miller voiced concern regarding traffic patterns, time of construction and safety issues. Mr. Pierson informed the committee that the District received the encroachment permit from Placer County and the work hours were defined from 8:30 am to 3:30 pm. He also explained that the traffic control plan will be submitted by the contractor and forwarded to Placer County for approval.

The Engineering Committee recommends consideration of a motion by the Board to authorize and approve the award of a construction contract to apparent lowest responsive and responsible bidder for the Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project

4. Other Engineering Matters

Director Rich inquired about the status of the new Administration Building and the charging stations. Mr. Pierson explained that the design for the new facility was originally scheduled for FY 2024-25; however, the design was delayed until discussions regarding any potential consolidation with Sacramento Suburban Water District were completed. Mr. Barela explained that the charging stations are part of that design and since our plan to implement the Clean Fleet Rule does not require charging stations to be installed until a later date, the delay is not an issue. Ms. Silva informed the committee that there are some federal “rebates” for installing the charging stations that will not be affected by any delay. Mr. Pierson informed the committee that the temporary water tanks are anticipated to be removed in FY 2025-26. Ms. Silva informed the committee that there are some facility storage needs that are addressed in the FY 2024-25 budget which the Board will review at the May Board meeting.

5. Public Comment

There were no public comments.

The meeting was adjourned at 4:22 p.m.