



PROPOSED BUDGET

FISCAL YEAR
2025-2026

San Juan Water District
Granite Bay, California

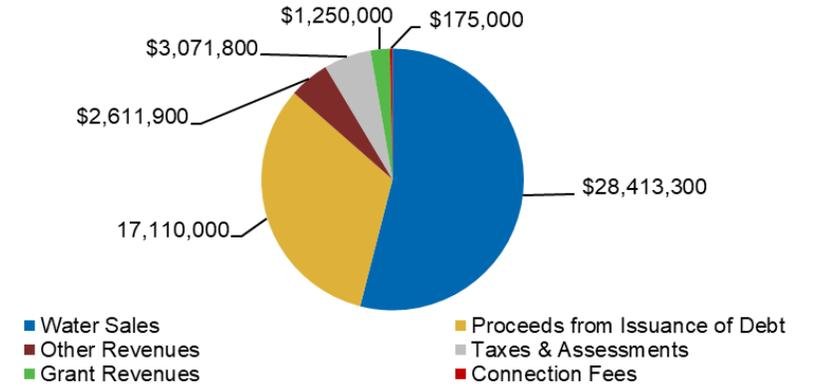


PROPOSED BUDGET OVERVIEW

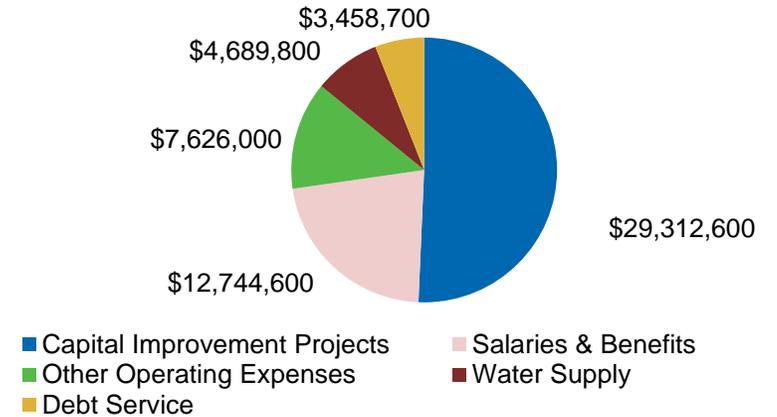


	Wholesale Operations	Wholesale Capital Outlay	Retail Operations	Retail Capital Outlay	Total
Estimated Beginning Reserves July 1, 2025	\$ 3,114,903	\$ 28,808,947	\$ 3,297,841	\$ 24,959,083	\$ 60,180,774
Revenues					
Water Sales	\$ 10,602,100	\$ -	\$ 17,811,200	\$ -	\$ 28,413,300
Proceeds from Issuance of Debt	-	-	-	17,110,000	17,110,000
Property Tax Revenue	-	1,535,900	-	1,535,900	3,071,800
Grant Revenues	-	-	-	1,250,000	1,250,000
Other Revenues	273,000	910,300	697,400	731,200	2,611,900
Connection Fees	-	75,000	-	100,000	175,000
Total Revenues	\$ 10,875,100	\$ 2,521,200	\$ 18,508,600	\$ 20,727,100	\$ 52,632,000
Expenses					
Capital Improvement Projects	\$ -	\$ 4,843,300	\$ -	\$ 24,469,300	\$ 29,312,600
Salaries & Benefits	5,173,300	-	7,571,300	-	12,744,600
Water Supply	1,147,100	-	3,542,700	-	4,689,800
Debt Service - Principal	1,420,500	-	601,200	-	2,021,700
Debt Service - Interest	824,500	-	612,500	-	1,437,000
Other Expenses	3,681,300	-	3,840,700	104,000	7,626,000
Total Expenses	\$ 12,246,700	\$ 4,843,300	\$ 16,168,400	\$ 24,573,300	\$ 57,831,700
Net Income	\$ (1,371,600)	\$ (2,322,100)	\$ 2,340,200	\$ (3,846,200)	\$ (5,199,700)
Transfer In/(Out)	1,628,400	(1,628,400)	(1,748,500)	1,748,500	-
Estimated Ending Reserves	3,371,703	24,858,447	3,889,541	22,861,383	54,981,074
Restricted for Debt Service	922,300	-	655,821	-	1,578,121
Restricted for Expansionary Projects	-	-	-	3,765,300	3,765,300
Estimated Ending Available Reserves	\$ 2,449,403	\$ 24,858,447	\$ 3,233,720	\$ 19,096,083	\$ 49,637,653

All District Revenues \$52,632,000

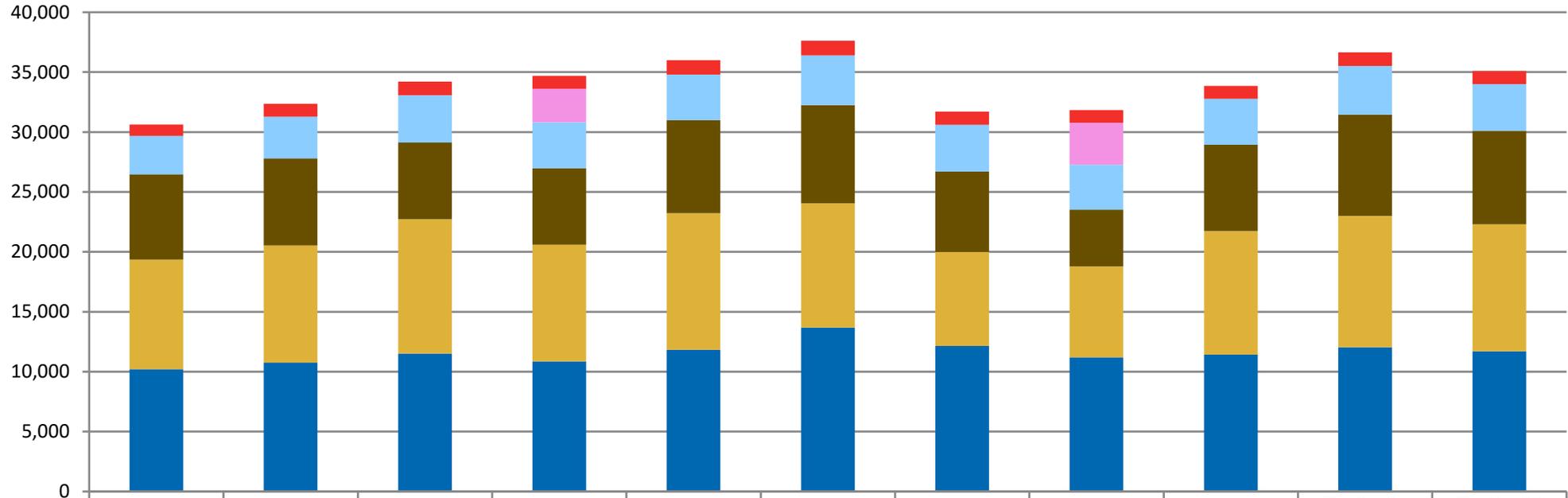


All District Expenses \$57,831,700





WHOLESALE WATER DELIVERIES - ACRE FEET - Excluding SSWD

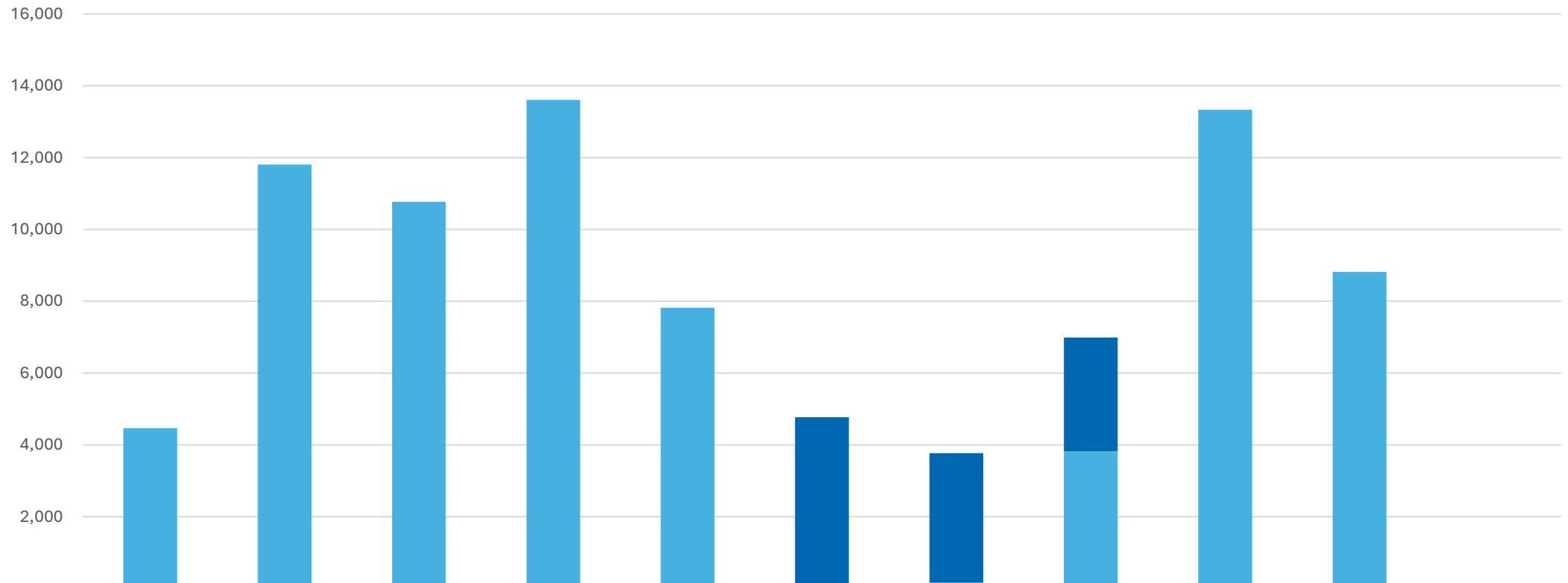


	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est.	FY 25-26 Budget
City of Folsom	963	1,062	1,132	1,080	1,194	1,239	1,092	1,045	1,083	1,144	1,100
Other (Transfer Customers)	-	-	-	2,808	-	-	-	3,504	-	-	-
Orange Vale Water Company	3,190	3,473	3,950	3,822	3,790	4,141	3,883	3,760	3,821	4,056	3,900
Fair Oaks Water District	7,137	7,288	6,400	6,394	7,780	8,202	6,723	4,732	7,208	8,440	7,800
Citrus Heights Water District	9,134	9,775	11,202	9,734	11,407	10,361	7,852	7,595	10,297	10,974	10,600
San Juan Retail Service Area	10,213	10,752	11,520	10,864	11,829	13,690	12,143	11,195	11,442	12,035	11,700





WHOLESALE WATER DELIVERIES TO SSWD - ACRE-FEET

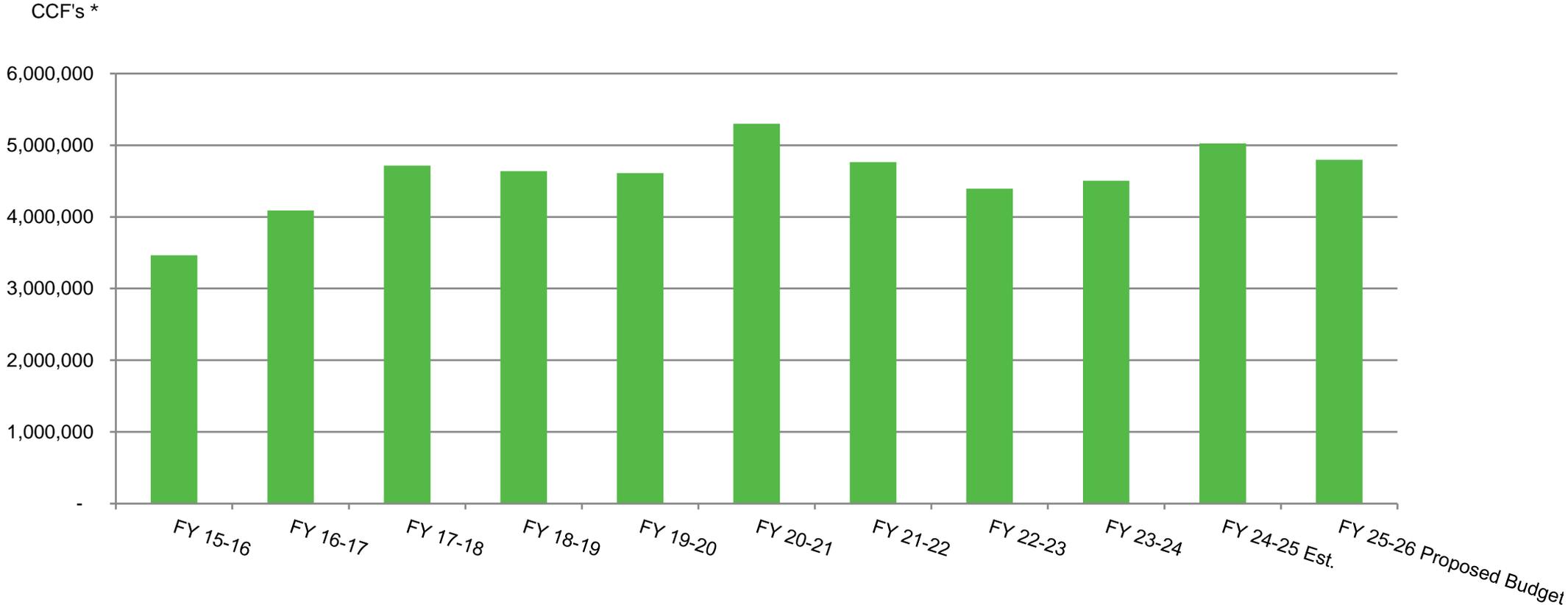


	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est.	FY 25-26 Budget
SJWD Surface Water	-	-	-	-	-	4,768	3,602	3,170	-	-	-
SSWD's PCWA Water	4,468	11,808	10,769	13,605	7,815	-	167	3,821	13,334	8,819	-





Retail Water Deliveries (in CCF*)

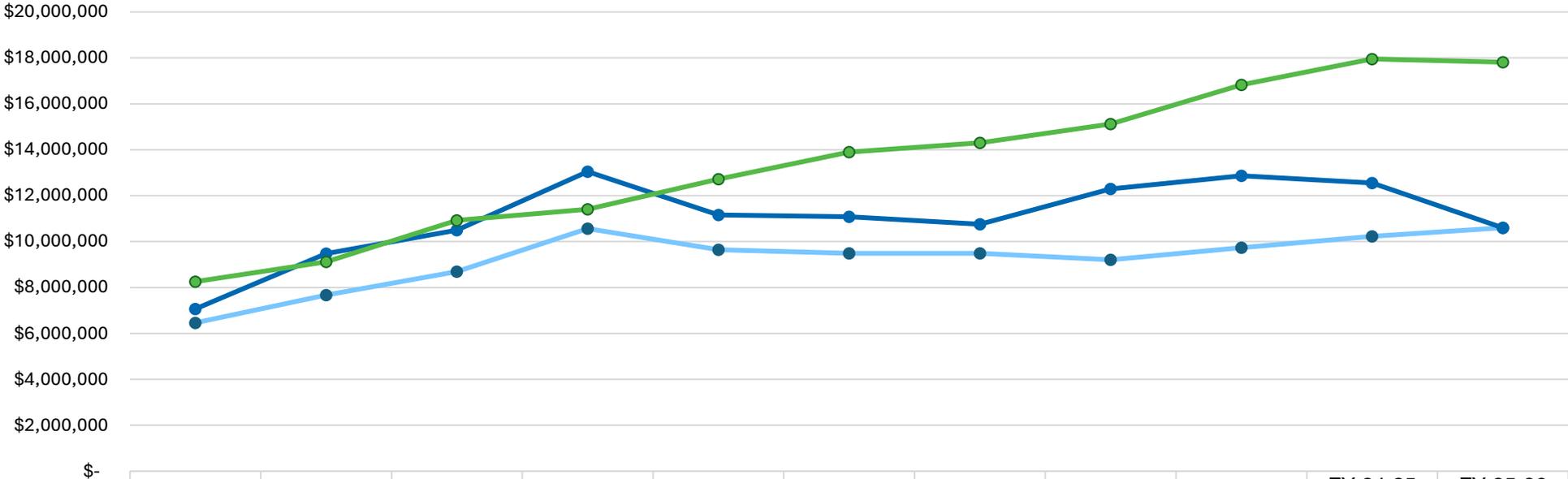


* CCF = centum cubic feet or "hundreds of cubic feet"
1 CCF = 7.48 gallons





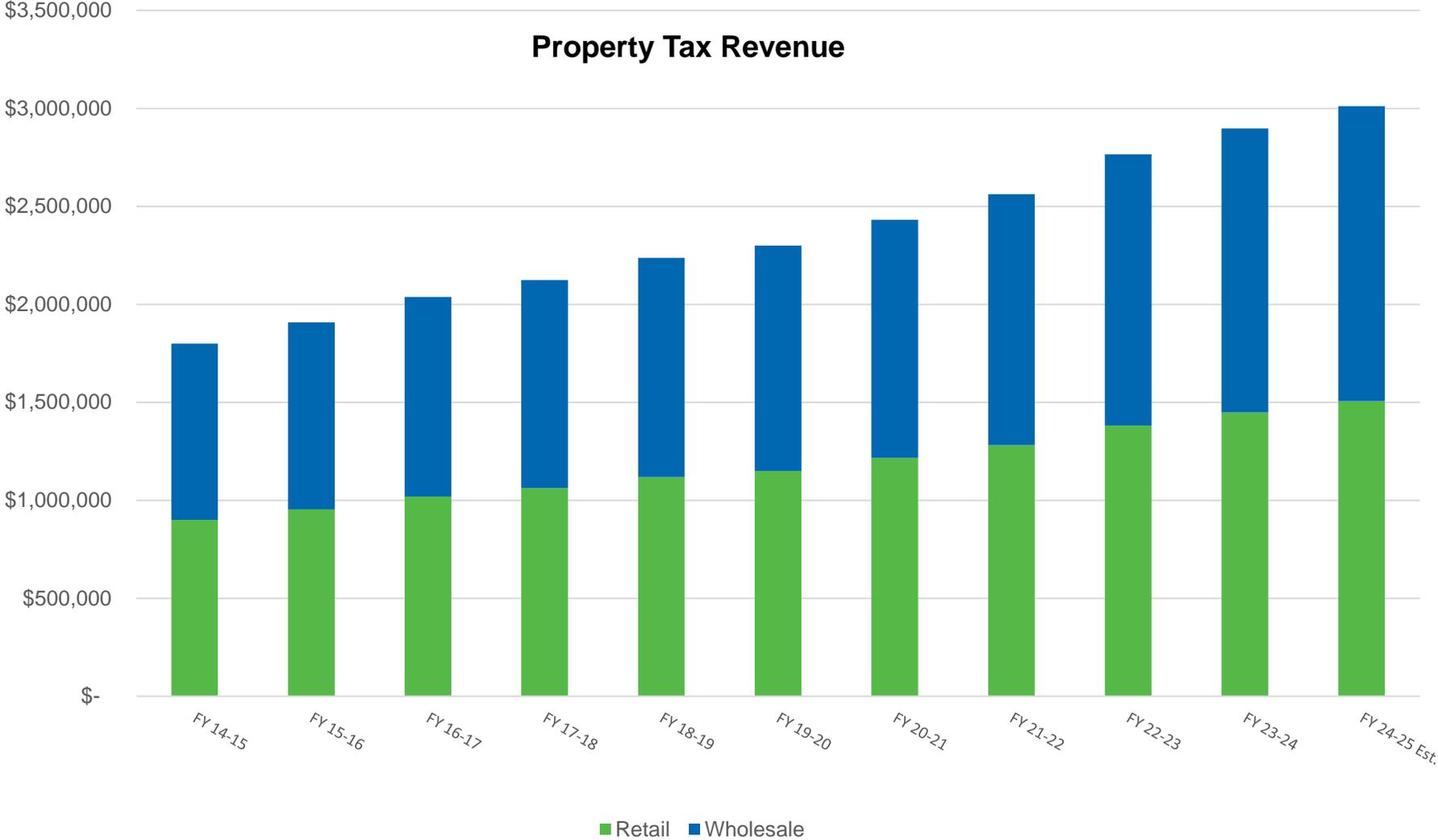
Water Sale Revenues



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY22-23	FY 23-24	FY 24-25 Est.	FY 25-26 Budget
Wholesale Customer Agencies (WCA's)	\$6,463,282	\$7,665,649	\$8,695,872	\$10,560,818	\$9,642,676	\$9,484,251	\$9,484,251	\$9,213,015	\$9,733,014	\$10,233,400	\$10,602,100
All Wholesale Sales	\$7,067,960	\$9,477,539	\$10,492,472	\$13,044,976	\$11,157,014	\$11,077,962	\$10,750,044	\$12,297,936	\$12,866,619	\$12,548,000	\$10,602,100
Retail	\$8,255,437	\$9,114,488	\$10,922,285	\$11,405,735	\$12,716,838	\$13,902,296	\$14,302,815	\$15,116,729	\$16,822,756	\$17,952,000	17811200

Wholesale Customer Agencies (WCA's) All Wholesale Sales Retail







Proceeds From Debt Issuances

Kokila Reservoir Replacement



\$12,110,000

Loan from State of California
Drinking Water Revolving Loan Fund

Acquisition of Groundwater Access



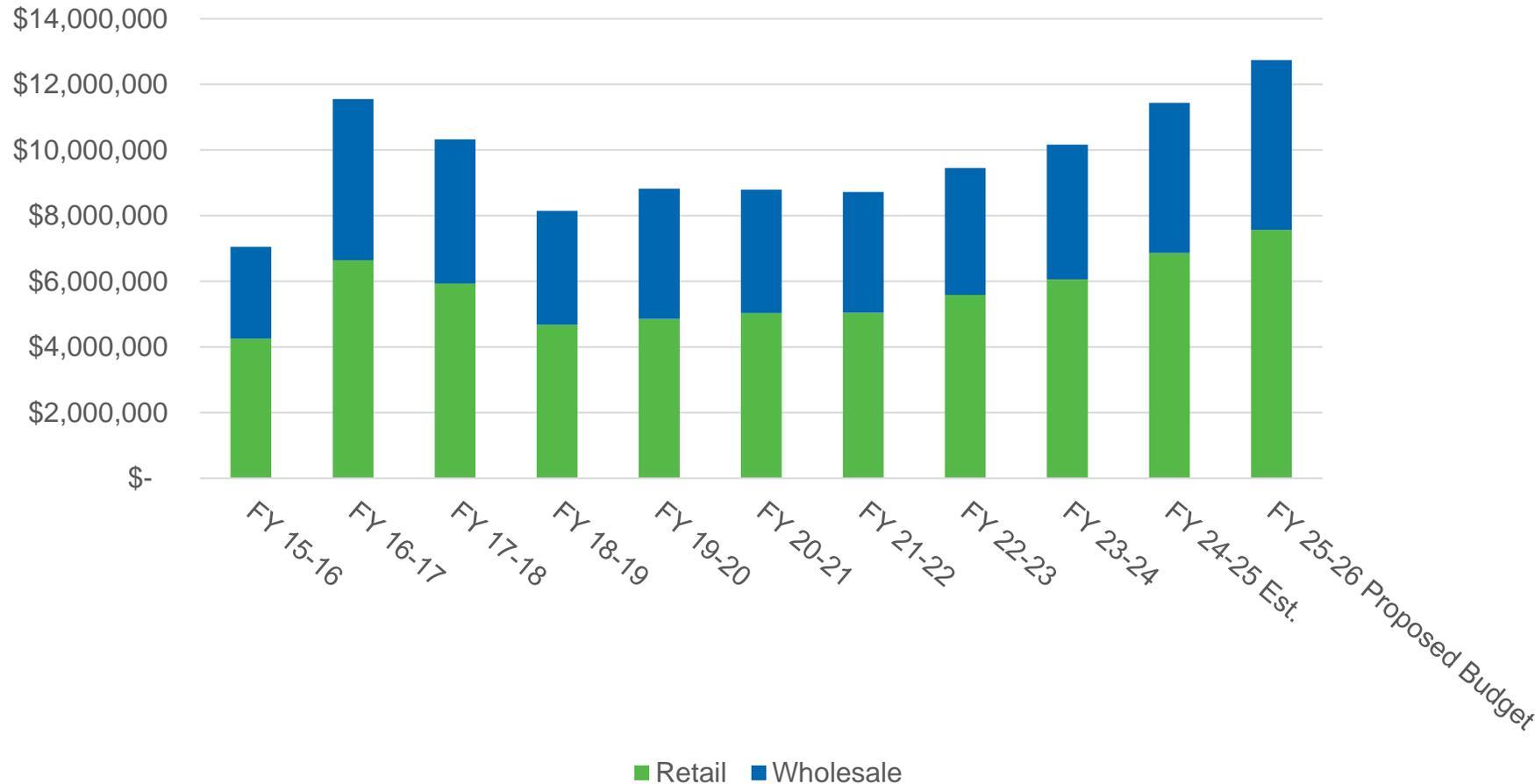
\$5,150,000

Bond Issuance





Salaries & Benefits



- 4.7% assumed wage growth
- 8% increase in health ins.
- 2 Full-time temporary EE's (+ medical & pension)
- Payout of accrued leaves for anticipated retirements
- Overlap of outgoing & incoming employees for retirement of key personnel



PROPOSED LABOR ALLOCATION SCHEDULE FY 2025-2026



Dept.	Position Title	Budgeted in Fiscal Year 2025-2026						
		Budgeted in FY23-24	Budgeted in FY24-25	# Budgeted	Wholesale Allocation	Retail Allocation	Wholesale FTE	Retail FTE
Executive								
	General Manager	1.00	1.00	1.33	85%	15%	1.13	0.20
	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	4.33			3.03	1.30
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	1.00	50%	50%	0.50	0.50
	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	0.12	50%	50%	0.06	0.06
	Total Finance and Human Resources	5.12	5.12	4.12			2.06	2.06
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	-	-	0%	100%	-	-
	Total Customer Service	4.50	3.50	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	1.00	0%	100%	-	1.00				
	Distribution Maint. Helper - FT/Temporary ²	0.96	0.92	2.00	0%	100%	-	2.00				
	Total Field Services (Distribution System)	14.96	15.92	17.00			-	17.00				
Operations												
	Director of Operations	1.00	1.00	1.00	40%	60%	0.40	0.60				
	Safety/Regulatory Compliance Coordinator	1.00	1.00	1.08	50%	50%	0.54	0.54				
	CMMS/GIS Coordinator	1.00	1.00	1.00	25%	75%	0.25	0.75				
	Total Operations	3.00	3.00	3.08			1.19	1.89				
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)	50.08	50.04	50.53			18.55	31.98				

36.7% 63.3%

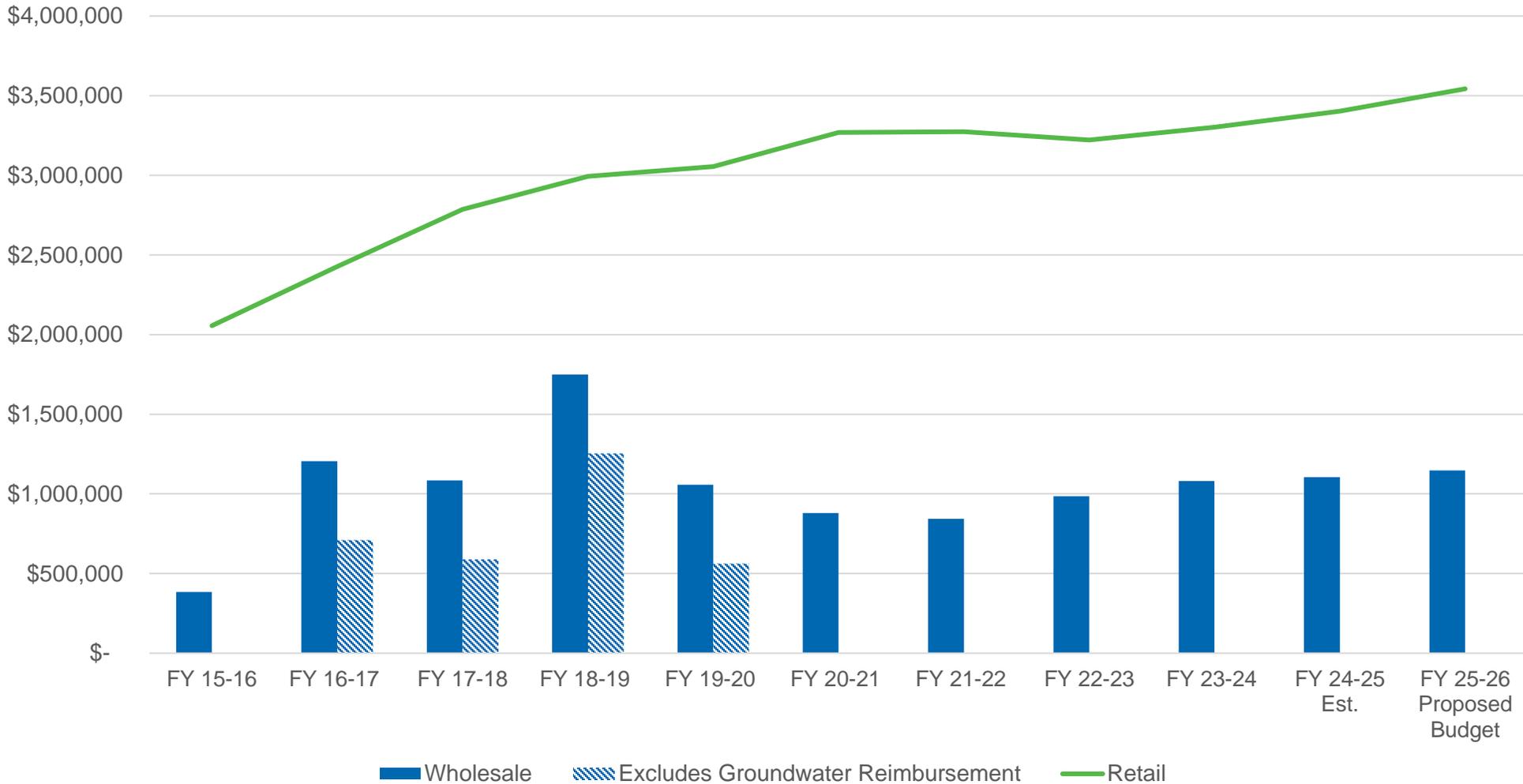
¹ Meter Technician changed from Customer Service to Field Service January 2024.

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



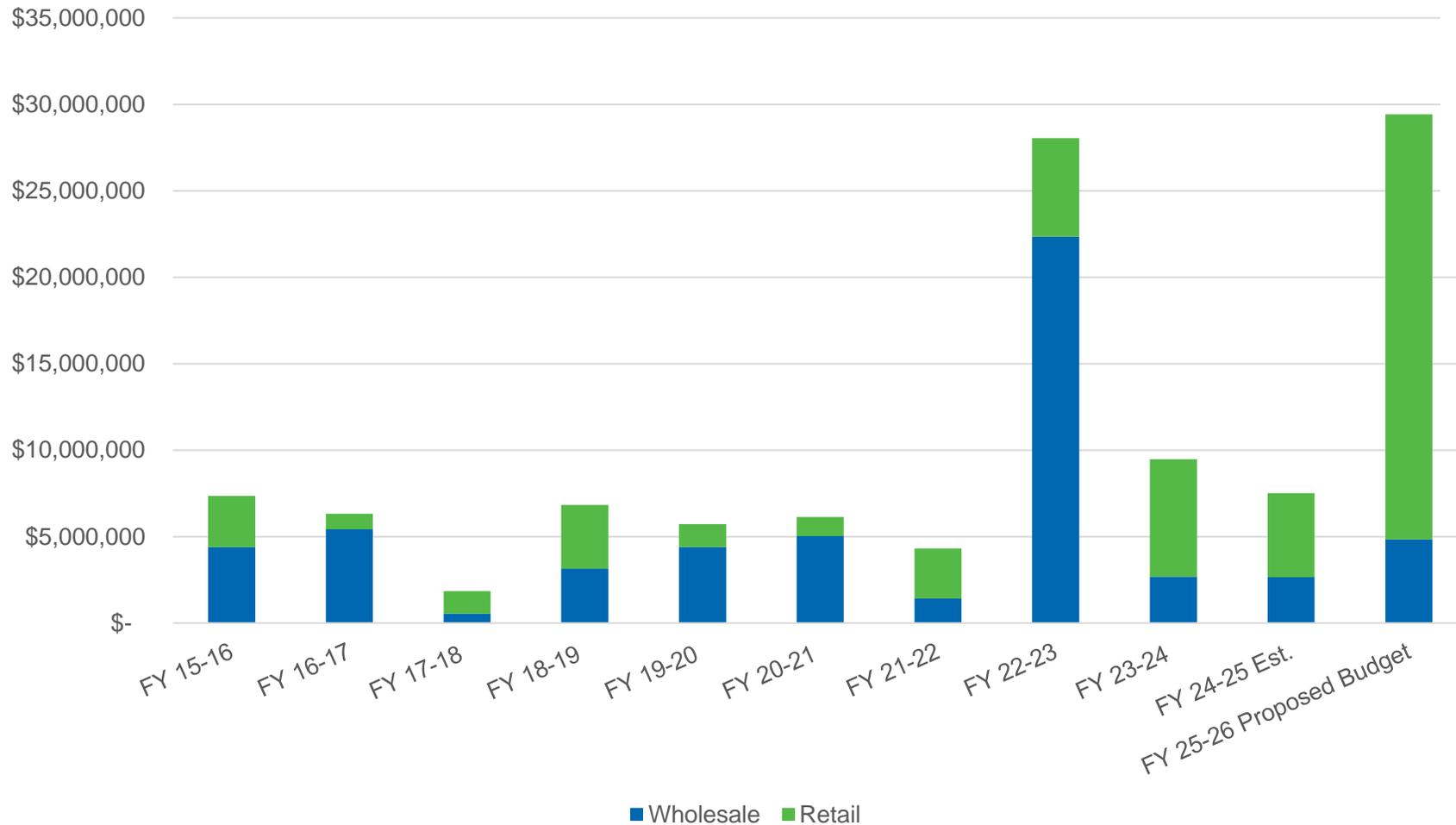


Water Supply Costs





Capital Spending



30 Retail projects



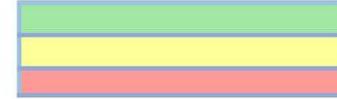
21 wholesale projects





Operations Plan Report Card FY 2024-25

On Track
Delayed
Issues



ADMINISTRATION/WATER RESOURCES/IT

Task - Strategic Plan Goal/Objective	Original Target Date	Updated Target Date	Completion Date	Comments
Water Quality Control Plan – represent District interests and collaborate with regional and statewide partners to ensure the WQCP is reasonable and achievable - A/5; F/1	Ongoing			
Delta conveyance – engage as necessary to protect District interests as new project develops, 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; F/1	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; F/1	Ongoing		Ongoing	Developing implementation plan. Addressing legality of regulations.
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/All	Ongoing		Halted	
If conditions warrant and allow, complete actions necessary to implement a groundwater substitution and/or conserved water transfer - A/5; F/1	6/2025			No transfer market this year. SSWD Declined to purchase water.
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		Reports 2/25 Estimate 3/25	
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			Ongoing
3rd Annual SJWD Employee Kids Day - E/3	6/2025	7/2025		Moving to FY2025-26 Report Card
Complete Current Cycle of Reviewing and Updating all Board Ordinances - C/1	6/2025			
Update Records Retention Schedule - C/1	9/2024	12/2024		Completed

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	6/2025			Ongoing
Work with Field Service and Water Efficiency staff to diagnose customer meter problems and repair promptly - C/2,3	6/2025			Ongoing
Work with Field Service staff to update utility billing databases for the meter replacement rollout to ensure accurate customer billing - C/3	6/2025			Ongoing
Successful transition to Tax roll liens as the primary means of collecting delinquencies - D/6	8/2024		7/2024	





Distribution (Field Services)

Task	Strategic Plan Goal	Strategic Plan Objective	Target Date
Complete the 2026 CO-OP Maintenance Program: <ul style="list-style-type: none"> Inspect and maintain <u>all of</u> the appurtenances on the Cooperative Transmission Mainlines Exercise all mainline valves on the Cooperative Transmission Mainlines 	B	2	6/2026
Complete the 2025 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	12/2025
Complete the 2026 Leak Detection Program: <ul style="list-style-type: none"> Complete a Leak Detection Survey of the entire distribution system Prioritize finding and <u>develop</u> a repair plan 	B	2	6/2026
Complete the 2025 Air/Vacuum Relief Valve Program <ul style="list-style-type: none"> Inspect and maintain 160 ARVs 	B	2	12/2025
Complete the 2026 Dead End Flushing Program: <ul style="list-style-type: none"> Inspect, maintain, and flush <u>all of</u> the Districts 379 dead end sites Prioritize blow-off deficiencies and develop a repair plan 	B	2	6/2026





FISCAL YEAR 2025-26

	<u>Wholesale Operations</u>	
Est. Beginning Reserves July 1, 2025	\$	3,114,903
Revenues		
Water Sales		10,602,100
Other Revenues		273,000
Total Revenues	<u>\$</u>	<u>10,875,100</u>
Expenses		
Salaries & Benefits	\$	5,173,300
Debt Service - Principal		1,420,500
Debt Service - Interest		824,500
Water Supply		1,147,100
Materials and Supplies		1,101,300
Professional Services		850,200
Maintenance		608,300
Other Expenses		1,121,500
Total Expenses	<u>\$</u>	<u>12,246,700</u>
Net Income	<u>\$</u>	<u>(1,371,600)</u>
Transfer In/(Out)		<u>1,628,400</u>
Estimated Ending Reserves	\$	3,371,703
Hinkle Reservoir Debt Service Reserve		922,300
Est. Ending Available Reserves June 30, 2026	<u>\$</u>	<u>2,449,403</u>



WHOLESALE OPERATING FUND –EXPENSE CHANGES



Increases:

Salaries & Benefits **\$603,300**

Debt Service – Principal **\$476,400**

Professional Services **\$246,700**

- Hinkle 2 Property & Env. Evaluation
- Cathodic Protection Evaluation & Repairs
- Document Management System
- Compensation Study

Maintenance **\$ 83,700**

- North Fence Line Clearing
- Purchase of Floc Chain
- Solar Panel Repairs
- Increase in Solar Contract

Water Supply **\$ 42,900**

- UWMP
- HR&LP Science Fund
- Increased Water Forum Costs



Decreases:

Materials & Supplies **(\$163,000)**

- Chemicals (no SSWD water to treat)

Debt Service – Interest **(\$ 29,800)**

Other Expenses **(\$ 28,000)**





FISCAL YEAR 2025-26

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Debt Service - Interest		824,500
Water Supply		1,147,100
Materials and Supplies		1,101,300
Professional Services		850,200
Maintenance		608,300
Other Expenses		1,121,500
Total Expenses	\$	12,246,700
Net Income	\$	(1,371,600)
Transfer In/(Out)		1,628,400
Esimated Ending Reserves	\$	3,371,703
Hinkle Reservoir Debt Service Reserve		922,300
Est. Ending Available Reserves June 30, 2026	\$	2,449,403



RETAIL OPERATING FUND – PROPOSED BUDGET



FISCAL YEAR 2025-26

Est. Beginning Reserves July 1, 2025	\$ 3,297,841
Revenues	
Water Sales	17,811,200
Other Revenues	697,400
Total Revenues	\$ 18,508,600
Expenses	
Salaries & Benefits	\$ 7,571,300
Purchase Treated Water	3,542,700
Maintenance	905,200
Debt Service - Interest	612,500
Debt Service - Principal	601,200
Professional Services	569,800
Materials & Supplies	419,000
Other Expenses	1,946,700
Total Expenses	\$ 16,168,400
Net Income	\$ 2,340,200
Transfer In/(Out)	(1,748,500)
Estimated Ending Reserves	3,889,541
Restricted for Eureka Rd. Transmission Pipeline Debt Service	131,521
Restricted for Kokila Reservoir Debt Service	524,300
Est. Ending Available Reserves June 30, 2026	\$ 3,233,720

Up 9% over current year estimate





Increases:

Salaries & Benefits **\$702,600**

Debt Service – Interest **\$195,400**

Bond for Groundwater project
Kokila Reservoir SRF loan

Water Supply **\$140,700**

Other Expenses **\$111,100**

Debt Issuance Exp.
Insurance

Materials & Supplies **\$ 61,600**

Tariff Uncertainty
Replace Desktop Computers

Maintenance **\$ 53,000**

Hydrant/Valve Maintenance
Paving



Professional Services **\$ 40,200**

Compensation Study
Retail Rate Structure Analysis
Document Management
- reduction in Engineering Dept.

Debt Service – Principal **\$ 19,900**

increased principal pmts.

RETAIL OPERATING FUND – PROPOSED BUDGET



FISCAL YEAR 2025-26

Est. Beginning Reserves July 1, 2025	\$	3,297,841
Revenues		
Water Sales		17,811,200
Other Revenues		697,400
Total Revenues	<u>\$</u>	<u>18,508,600</u>
Expenses		
Salaries & Benefits	\$	7,571,300
Purchase Treated Water		3,542,700
Maintenance		905,200
Debt Service - Interest		612,500
Debt Service - Principal		601,200
Professional Services		569,800
Materials & Supplies		419,000
Other Expenses		1,946,700
Total Expenses	<u>\$</u>	<u>16,168,400</u>
Net Income	<u>\$</u>	<u>2,340,200</u>
Transfer In/(Out)		<u>(1,748,500)</u>
Estimated Ending Reserves		3,889,541
Restricted for Eureka Rd. Transmission Pipeline Debt Service		131,521
Restricted for Kokila Reservoir Debt Service		524,300
Est. Ending Available Reserves June 30, 2026	<u>\$</u>	<u>3,233,720</u>

←
Transfer Out to Capital Fund



WHOLESALE CAPITAL FUND – PROPOSED BUDGET



	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Estimate	FY 2025-26 Proposed Budget
Est. Beginning Available Reserves	\$ 16,890,133	\$ 16,281,430	\$ 18,784,423	\$ 2,729,455	\$ 27,364,647	\$ 28,808,947
Revenues						
Property Taxes	\$ 1,215,739	\$ 1,281,061	\$ 1,382,542	\$ 1,448,467	\$ 1,505,800	\$ 1,535,900
Connection Fees	268,649	189,894	279,042	131,890	80,100	75,000
Capital Contributions	68,658	-	911,800	-	-	-
Other Revenues	88,090	126,380	199,150	514,234	1,218,700	910,300
Proceeds from Issuance of Debt	-	-	846,424	22,019,068	255,100	-
Total Revenues	\$ 1,641,135	\$ 1,597,335	\$ 3,618,958	\$ 24,113,659	\$ 3,059,700	\$ 2,521,200
Expenses						
Water Treatment Plant Improvements	\$ 2,606,088	\$ 766,153	\$ 238,671	\$ 293,207	\$ 2,008,900	\$ 2,192,000
Land Improvements	34,704	11,814	394,704	12,525	112,500	1,052,500
Mains/Pipelines & Improvements	-	-	-	-	-	587,000
Maintenance	13,080	3,177	-	-	116,000	539,000
Professional Services	-	271,438	61,460	34,685	337,400	191,000
Buildings & Improvements	11,306	7,968	13,110	52,158	-	169,300
Reservoirs & Improvements	2,298,310	151,583	21,574,477	1,799,354	500	100,000
Software	1,829	13,733	-	-	-	12,500
Equipment and Furniture	32,796	52,243	48,842	222,826	50,700	-
Vehicles	30,637	113,291	-	268,453	22,600	-
Land Acquisition	-	22,500	-	-	-	-
Meters	-	-	17,097	-	-	-
Contributions to Others	-	-	-	-	-	-
Total Expenses	\$ 5,028,752	\$ 1,413,900	\$ 22,348,362	\$ 2,683,207	\$ 2,648,600	\$ 4,843,300
Net Income	\$ (3,387,617)	\$ 183,435	\$ (18,729,404)	\$ 21,430,452	\$ 411,100	\$ (2,322,100)
Transfer In	2,778,914	2,319,558	2,674,436	3,204,740	1,033,200	(1,628,400)
Transfer Out	-	-	-	-	-	-
Est. Ending Available Reserves	\$ 16,281,430	\$ 18,784,423	\$ 2,729,455	\$ 27,364,647	\$ 28,808,947	\$ 24,858,447





Water Treatment Plant (WTP) Improvements

Backwash Hood Rehabilitation and Rail Track Improvements

Project Status:	In Progress	Estimated Spending FY 2024-25 & Prior:	\$ 2,073,239
Start Date:	FY 2022-23	Budgeted Spending FY 2025-26:	\$ 1,900,000
Estimated Completion:	FY 2025-26	Total Project Cost:	\$ 3,973,239

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 filter cells. 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 one 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). The old hood in the South Basin, and the rail track upon which it moves, is being rehabilitated in FY 2024-25 and the old hood and rail track in the North basin will be rehabilitated in FY 2025-26. This project will not materially affect ongoing operating costs.



Water Treatment Plant Electrical Panel Relocation

Project Status:	Planned	Estimated Spending FY 2024-25 & Prior:	\$ -
Start Date:	FY 2025-26	Budgeted Spending FY 2025-26:	\$ 201,000
Estimated Completion:	FY 2026-27	Total Project Cost:	\$ 201,000

The existing electrical panel for the WTP is located in a room that is unsafe. The room is narrow and does not allow for the minimum spacing required in order to provide protection from arc flash. This project will relocate the electrical panel to a new location, likely outside, where adequate spacing is available. This project was identified in the Wholesale Master Plan. Design is expected to be completed in FY 2025-26 with construction in FY 2026-27. This project will not increase operating costs and will mitigate risk of employee injury.



RETAIL CAPITAL FUND – PROPOSED BUDGET



	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Estimate	FY 2025-26 Proposed Budget
Est. Beginning Reserves	\$ 8,027,850	\$ 11,778,997	\$ 15,906,435	\$ 18,439,736	\$ 23,110,283	\$ 24,959,083
Revenues						
Proceeds from Debt Issuance	\$ 43,197	\$ -	\$ -	\$ 3,345,186	\$ -	\$ 17,110,000
Property Tax Revenue	1,215,738	1,281,061	1,382,542	1,448,467	1,505,800	1,535,900
Grant Revenue						1,250,000
Connection Fees	1,082,998	2,415,360	3,373,674	1,270,147	485,000	100,000
Other Revenues	37,929	114,532	370,445	783,953	991,800	731,200
Total Revenues	\$ 2,379,862	\$ 3,810,953	\$ 5,126,661	\$ 6,847,754	\$ 2,982,600	\$ 20,727,100
Expenses						
Reservoirs & Improvements	\$ -	\$ 247,822	\$ 28,910	\$ -	\$ 25,000	\$ 14,291,000
Mains/Pipelines & Improvements	428,467	1,912,374	4,560,800	3,868,907	2,789,100	5,703,000
Pump Stations & Improvements	467,098	297,640	488,664	1,904,295	456,500	2,911,000
Land Improvements	-	6,295	-	29,929	432,100	887,500
Meters and Endpoints	-	29,081	333,296	738,428	682,800	296,000
Equipment and Furniture	-	9,482.2	51,774	64,012	136,700	199,000
Buildings & Improvements	2,514	34,196	13,110	44,419	61,100	169,300
Professional Services	26,614	83,933	-	-	260,000	104,000
Software	9,385	4,578	-	-	21,000	12,500
Vehicles	170,561	278,140	219,356	134,529	4,000	-
Total Expenses	\$ 1,104,640	\$ 2,903,541	\$ 5,695,910	\$ 6,784,518	\$ 4,868,300	\$ 24,573,300
Net Income	\$ 1,275,222	\$ 907,412	\$ (569,249)	\$ 63,236	\$ (1,885,700)	\$ (3,846,200)
Transfer In	2,475,925	3,220,026	3,102,550	4,607,311	3,734,500	1,748,500
Transfer Out	-	-	-	-	-	-
Estimated Ending Reserves	11,778,997	15,906,434	18,439,736	23,110,283	24,959,083	22,861,383
Reservation of Capital Facility Fees	-	1,026,250	4,329,966	3,380,308	3,765,300	3,765,300
Est. Ending Available Reserves	\$ 11,778,997	\$ 14,880,184	\$ 14,109,770	\$ 19,729,975	\$ 21,193,783	\$ 19,096,083





Reservoirs and Improvements

Kokila Reservoir Replacement

Project Status:	In Progress	Estimated Spending FY 2024-25 & Prior:	\$ 307,000
Start Date:	FY 2019-20	Budgeted Spending FY 2025-26:	\$ 14,085,000
Estimated Completion:	FY 2025-26	Total Project Cost:	\$ 14,392,000

Kokila Reservoir is a 4.56 million-gallon Hypalon lined and covered earthen reservoir. The reservoir serves as an operational and emergency storage facility at a high elevation point for the District's Bacon pressure zone in the retail service area. The liner and cover were installed in 1984 with an estimated life of 25 years; however, due to regular maintenance, its life was extended an additional 15 years. The liner and cover are now in need of replacement. The District intends to replace the liner and cover with a pre-stressed concrete tank. The District was awarded a \$1.25 million grant for the project and will finance the remainder through a very low interest rate loan from the State Water Resources Control Board's revolving loan fund. This project will reduce future operating costs.



Mains/Pipelines and Improvements

Service Lateral Replacements - Hidden Lakes Neighborhood

Project Status:	Planned	Estimated Spending FY 2024-25 & Prior:	\$ -
Start Date:	FY 2025-26	Budgeted Spending FY 2025-26:	\$ 1,600,000
Estimated Completion:	FY 2025-26	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. Project design was done in-house this year, and we anticipate starting construction in July.





Mains/Pipelines and Improvements

FY 2024-25 Air/Vacuum Relief Valve Replacements - Construction

Project Status:	In Progress	Estimated Spending FY 2024-25 & Prior:	\$ 175,000
Start Date:	FY 2023-24	Budgeted Spending FY 2025-26:	\$ 925,000
Estimated Completion:	FY 2025-26	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 anticipates completing design for the FY 2024-25 replacements in Spring 2025 and completing the construction in FY 2025-26. This project will reduce the likelihood of water contamination and the related remediation costs.





Pump Stations and Improvements

Groundwater Production Facility

Project Status:	Planned	Estimated Spending FY 2024-25 & Prior:	\$ -
Start Date:	FY 2024-25	Budgeted Spending FY 2025-26:	\$ 2,575,000
Estimated Completion:	FY 2026-27	Estimated Future Costs:	<u>\$ 2,575,000</u>
		Total Project Cost:	<u>\$ 5,150,000</u>

Included in the Retail Financial Plan is \$5.15 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 Orange Vale Water Company, the City of Folsom and the District's retail service area. The District intends to finance this project with tax-exempt bonds. The impact of this project on future operating costs is currently unknown.





	Wholesale Operations	Wholesale Capital Outlay	Retail Operations	Retail Capital Outlay	Total
Estimated Beginning Reserves July 1, 2025	\$ 3,114,903	\$ 28,808,947	\$ 3,297,841	\$ 24,959,083	\$ 60,180,774
Revenues					
Water Sales	\$ 10,602,100	\$ -	\$ 17,811,200	\$ -	\$ 28,413,300
Proceeds from Issuance of Debt	-	-	-	17,110,000	17,110,000
Property Tax Revenue	-	1,535,900	-	1,535,900	3,071,800
Grant Revenues	-	-	-	1,250,000	1,250,000
Other Revenues	273,000	910,300	697,400	731,200	2,611,900
Connection Fees	-	75,000	-	100,000	175,000
Total Revenues	\$ 10,875,100	\$ 2,521,200	\$ 18,508,600	\$ 20,727,100	\$ 52,632,000
Expenses					
Capital Improvement Projects	\$ -	\$ 4,843,300	\$ -	\$ 24,469,300	\$ 29,312,600
Salaries & Benefits	5,173,300	-	7,571,300	-	12,744,600
Water Supply	1,147,100	-	3,542,700	-	4,689,800
Debt Service - Principal	1,420,500	-	601,200	-	2,021,700
Debt Service - Interest	824,500	-	612,500	-	1,437,000
Other Expenses	3,681,300	-	3,840,700	104,000	7,626,000
Total Expenses	\$ 12,246,700	\$ 4,843,300	\$ 16,168,400	\$ 24,573,300	\$ 57,831,700
Net Income	\$ (1,371,600)	\$ (2,322,100)	\$ 2,340,200	\$ (3,846,200)	\$ (5,199,700)
Transfer In/(Out)	1,628,400	(1,628,400)	(1,748,500)	1,748,500	-
Estimated Ending Reserves	3,371,703	24,858,447	3,889,541	22,861,383	54,981,074
Restricted for Debt Service	922,300	-	655,821	-	1,578,121
Restricted for Expansionary Projects	-	-	-	3,765,300	3,765,300
Estimated Ending Available Reserves	\$ 2,449,403	\$ 24,858,447	\$ 3,233,720	\$ 19,096,083	\$ 49,637,653

Any Questions?





Next Steps....

1. Apply needed changes or edits from tonight's meeting
2. Add transmittal letter
3. Publish notice of public hearing
4. Conduct Public Hearing on June 12, 2025, and consider approving a resolution adopting the budget

