



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

**November 19, 2025
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 is interrupted 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 – if you are attending via videoconference 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 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.

Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. The order of agenda items may be changed to accommodate those in attendance wishing to address a particular item. Please inform the General Manager if you have such a request.

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. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

IV. 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.

V. APPOINT CLERK OF THE BOARD and ADMINISTER OATH OF OFFICE

Appoint Teri Grant as Clerk of the Board and Administer Oath of Office

Action: *Appoint Teri Grant as Clerk of the Board to the San Juan Water District Board of Directors*

VI. 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 before the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Meeting, October 22, 2025 (W & R)

Recommendation: *Approve draft minutes*

2. Treasurer's Report – Quarter Ending September 30, 2025 (W & R)

Recommendation: *Receive and file*

VII. PRESENTATION

1. Big Impact on a Small Budget: Grant Strategies for Resource-Strapped Agencies

VIII. DISCUSSION AND ACTION ITEMS

1. Retail Rate Structure Analysis (R)

Discussion and possible action

2. Water Forum Agreement 2050 (W & R)

Discussion

3. Fiscal Year 2024-2025 Results of Operations – Budget to Actual (W & R)

Discussion

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

IX. 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 Water Resources & Strategic Affairs' Report (W & R)

- 2.1 Hydrology Report

- 2.2 Miscellaneous District Issues and Correspondence

3. Director of Finance and Human Resources' Report
 - 3.1 Miscellaneous District Issues and Correspondence
4. Director of Operations' Report
 - 4.1 Miscellaneous District Issues and Correspondence
5. Director of Engineering Services' Report
 - 5.1 Miscellaneous District Issues and Correspondence
6. Legal Counsel's Report
 - 6.1 Legal Matters

X. DIRECTORS' REPORTS

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

XI. FUTURE AGENDA ITEMS

1. Requests by Board Members for Agenda Items
2. Meeting Date Changes and Board Attendance

XII. COMMITTEE MEETINGS

1. Finance Committee – November 12, 2025

XIII. UPCOMING EVENTS

1. 2025 ACWA Fall Conference
December 2-4, 2025
San Diego, CA

President Costa to call for Closed Session

XIV. 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
2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2) (one case)

XV. OPEN SESSION

1. Report from Closed Session

xvi. ADJOURN

UPCOMING MEETING DATES

December 17, 2025 – Regular Meeting
December 17, 2025 – Financing Corporation Meeting
January 14, 2026 – Special Board Workshop
January 21, 2026 – Regular Meeting

I declare under penalty of perjury that the foregoing agenda for the November 19, 2025, meeting of the Board of Directors of San Juan Water District was posted by November 14, 2025, 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 is also posted on the District's website at sjwd.org.

Teri Grant, Clerk of the Board



The Pledge Of Allegiance



I pledge allegiance to the flag
of the United States of America
and to the republic for which it stands,
one nation under God, indivisible,
with liberty and justice for all.

SAN JUAN WATER DISTRICT

Board of Director's Board Meeting Minutes
October 22, 2025 – 6:00 p.m.

BOARD OF DIRECTORS

Ted Costa	President
Mike McRae	Vice President
George Machado	Director
Pam Tobin	Director
Manuel Zamorano	Director

SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF

Adam Larsen	General Manager
Tony Barela	Director of Operations
Andrew Pierson	Director of Engineering
Devon Barrett	Customer Service Manager
Daniel Griego	Field Services Manager
Greg Zlotnick	Water Resources Manager
Mike Spencer	Water Treatment Plant Manager
Chris von Collenberg	Information Technology Manager
Teri Grant	Board Secretary/Administrative Assistant
Elizabeth Ewens	Water Counsel
Scott Drexel	General Counsel

OTHER ATTENDEES

Adam Vasquez	
Clint E	
Meera Deshmane	
Sandy Harris	
Tom Gray	Fair Oaks Water District
Entela Fallstead	SJWD Employee
Jed Thorne	SJWD Employee
Mark Hargrove	SJWD Employee

AGENDA ITEMS

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Public Forum and Comments
- V. Consent Calendar
- VI. Public Hearing
- VII. Discussion and Action Items
- VIII. Information Items
- IX. Directors' Reports
- X. Future Agenda Items
- XI. Committee Meetings
- XII. Upcoming Events
- XIII. Closed Session
- XIV. Open Session
- XV. Adjourn

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

The Board Secretary took a roll call of the Board. The following directors were present in the Boardroom: Ted Costa, Mike McRae, George Machado, Pam Tobin, and Manuel Zamorano.

IV. PUBLIC FORUM

There were no public comments.

V. 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, September 17, 2025 (W & R)

Recommendation: Approve draft minutes

Director Tobin moved to approve the Consent Calendar. Director Zamorano seconded the motion, and it carried unanimously.

VI. PUBLIC HEARING

1. Ordinance No. 25-01 Amending Ordinances 18000.01 and 18000.03 (R)

President Costa opened the Public Hearing at 6:08 p.m.

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

Mr. Barrett reported that the Board introduced and waived the first reading of Ordinance 25-01, which amends Ordinances 18000.01 and 18000.03, at the last Board meeting. He explained that the ordinance needs to be updated to reflect the update to the user fees which added a new late fee and a lien processing fee.

President Costa opened the floor for public comment. There were no public comments.

In response to Director Zamorano's question, Mr. Barrett explained how the late fee would be applied. In addition, Mr. Barrett informed the Board that the ordinance will not go into effect until January 1, 2026, so that public outreach can be conducted.

President Costa closed the Public Hearing at 6:15 p.m.

In response to President Costa's comment, Mr. Barrett explained that the District no longer turns a customer's water off and instead uses the lien process to collect past due accounts.

Director Tobin moved to waive the Second Reading of Ordinance No. 25-01 and adopt Ordinance 25-01 – An Ordinance of the Board of Directors of the San Juan Water District Amending Ordinances 18000.01 and 18000.03. Director Machado seconded the motion, and it carried with 4 Aye votes and 1 No vote (Zamorano).

VII. DISCUSSION AND ACTION ITEMS

1. FY 2025-26 Operations Plan Report Card (W & R)

GM Larsen reviewed the 1st quarter progress on the FY 2025-26 Operations Plan Report Card. He informed the Board that since it's the first quarter, most of the items are on track. Mr. Pierson commented that he will revise the spreadsheet to reflect that the Hinkle joint seal item needs to have a valve installed before commencing work on the actual project, and he will provide an update on the Backwash Hood project later in the meeting.

2. Retail Rate Analysis Update (R)

GM Larsen provided the Board with a staff report which was included in the Board packet. He explained that he would like to schedule a special Board meeting (workshop) to discuss and receive Board direction on the retail rate structure and the scope of work. Vice President McRae stated that he feels that this will give the new General Manager a stake and contribution in the public outreach process. Vice President McRae informed the Board that he plans to update the draft outline that he previously prepared and will provide that at the workshop. The Board discussed the recommendation and scheduled the workshop for January 14, 2026, at 6:00 pm.

In response to President Costa's question, Vice President McRae confirmed that the Finance Committee will be discussing this item as well. Director Tobin requested that the December 9th Finance Committee meeting be moved to December 8th because she would like to attend. The committee members agreed to the change and moved the time to 2:00 pm.

3. Proposal for Position Reclassifications and Pay Scale Adjustments (W & R)

In response to President Costa's comment, GM Larsen explained that this item was brought to the Personnel Committee at his request and recommendation while the next agenda item are the recommendations from the Ad Hoc Committee.

GM Larsen reviewed the staff report which was included in the Board packet and informed the Board that he is not requesting any new positions, just changes to current positions. In response to Vice President McRae's question, GM Larsen explained that Bryce Consulting provided updated hourly rates for the positions.

GM Larsen explained that the recommended changes are:

- Eliminate one Customer Service Technician Full Time Equivalent (FTE) and add a Human Resources Specialist (one FTE)
Proposed compensation range: \$54.86 – \$65.83 per hour
- Eliminate the CMMS/GIS Coordinator position and replace it with an Operational Technology Coordinator
Proposed compensation range: \$55.81 – \$66.97 per hour
- Eliminate one Water Efficiency Technician FTE and add one Distribution Operator II FTE
Proposed compensation range: \$40.19 – \$48.22 per hour
- Eliminate Purchasing Agent position and replace with Procurement Specialist
Proposed compensation range: \$47.59 – \$57.11 per hour

Director Tobin moved to approve the position reclassifications as recommended. Director Zamorano seconded the motion, and it carried with 4 Aye votes and 1 No vote (Costa).

Mr. Tom Gray, Fair Oaks Water District General Manager, addressed the Board and offered to provide their 2026 Compensation Study which will be completed in the 3rd quarter of 2026. In addition, he mentioned that Fair Oaks just revised their contracts process, and he would be happy to provide the District with that information. President Costa suggested that he talk with GM Larsen regarding both items.

4. Ad Hoc Committee on Employee Compensation (W & R)

GM Larsen explained that the committee reviewed three positions which were found to be under market target and the committee requested staff bring recommendations to the Board regarding how to bring those positions to market target. Therefore, he provided the Board with a staff report which was included in the Board packet.

GM Larsen explained that the Director of Finance and Human Resources is currently 6% below the market target; however, if that position was brought up 6% then that position would be paid higher than the General Manager's position. Therefore, he recommended that the change be implemented after the General Manager's next salary adjustment or implement a 3% increase now then 3% later. The Board discussed the pay discrepancy of the position.

Director Zamorano moved to increase the Director of Finance and Human Resources salary range by 3% now then 3% after the General Manager receives the first salary increase. Director Tobin seconded the motion.

Vice President McRae suggested that salary adjustments be delayed until after the next compensation study is performed. In response to Ms. Deshmane's question, GM Larsen explained that the recommendations are for market adjustments to the salary range then increases are merit based.

Vice President McRae made a substitute motion to increase the Director of Finance and Human Resources salary range by 3% now and then any future adjustment would be determined by the next compensation study. President

Costa seconded the motion, and it carried with 4 Aye votes and 1 No vote (Zamorano).

GM Larsen informed the Board that, at the request of the ad hoc committee, he had Bryce Consulting review all positions in the District to determine if there were any other outliers. He informed the Board that the Water Resources Manager position was set at the range of the other managers and is currently 10% below market target. He recommends that the position title be changed to Director of Water Resources & Strategic Affairs and the position be reclassified to a Director-level position with a new annual salary range of \$183,456 – \$220,147.20, aligning with other Directors.

Director Tobin moved to change the Water Resources Manager position to Director of Water Resources & Strategic Affairs with a salary range of \$183,456 - \$220,147.20. Director Zamorano seconded the motion, and it carried unanimously.

GM Larsen informed the Board that he found that the position of Administrative Assistant/Board Secretary had very few direct market comparisons due to the breadth of responsibilities. He recommends that the position title be changed to Clerk of the Board/Executive Assistant with an hourly rate range of \$51.54 - \$61.84. President Costa voiced concern regarding changing the Board Secretary title since she was appointed as secretary to the Board. The Board Secretary pointed out that there may be some updates needed to the Board policies to reflect the title change and the President Costa suggested that be discussed with legal counsel.

Director Tobin moved to change the Administrative Assistant/Board Secretary position to Clerk of the Board/Executive Assistant with an hourly rate range of \$51.54 - \$61.84. Director Zamorano seconded the motion, and it carried unanimously.

GM Larsen informed that Board that there are currently two positions - Meter Technician and Meter Maintenance Technician, and he would like to restructure the positions into a three-tier classification of Meter Technician I, II and III. In response to Director Machado's question, GM Larsen informed the Board that movement to the next step would require completion of certifications, similar to the Distribution and Treatment Operators. In addition, he requested that he be authorized to hire for the position as soon as possible due to an upcoming retirement to allow for training of a new employee.

Director Tobin moved to restructure the Meter Maintenance Technician and Meter Technician positions into a three-tier classification of Meter Technician I, II and III with the following salary ranges:

Meter Technician I: \$36.38 – \$43.66/hour

Meter Technician II: \$40.19 – \$48.22/hour

Meter Technician III: \$44.39 – \$53.27/hour

Director Zamorano seconded the motion, and it carried unanimously.

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

Mr. Zlotnick reported that he attended the SGA meeting and there was affirmation by the SGA regarding previously banked water and it was agreed to forfeiting about 47% of the previously banked water balance. He explained that in prior years they had not deducted streamflow depletion and other depletions, and there were other technical analysis completed. He explained that the District has always voiced concern since the water accounting framework did not include the east zone and Citrus Heights and Fair Oaks Water Districts should have some acknowledgement of in-lieu banking through the conjunctive use of being in the District's system. However, at the SGA meeting, CHWD Director Sheehan moved and FOWD Director Marx seconded the motion to accept the water accounting system which incorporates the previously banked water but does not include any in the east zone.

Mr. Zlotnick reported that there was a teleconference meeting with RWA, FOWD and CHWD today to confirm the position of the agencies regarding the water accounting system. He informed the Board that RWA was informed that San Juan and their wholesale customer agencies were adamant that Federal acknowledgement be a priority of the water bank activity. In addition, they discussed CHWD and FOWD receiving credit for previously banked water and suggested an analysis be completed to determine if that could be possible. Mr. Gray commented that he was pleased that the San Juan family of agencies came together and spoke as one voice in a united fashion, and he suggested that the Board consider returning to the name of the San Juan family instead of wholesale customer agencies.

5.1 Discuss practicality of having a standard water contract for banking

President Costa recalled that he initiated discussion on the District having a standard water contract for groundwater banking, which could help streamline the process. Mr. Zlotnick commented that staff will look into this but there may be some questions on how this will work since the wholesale customer agencies have a right to any water that they need. Mr. Zlotnick commented that it would make sense to have partnership agreements with the wholesale customer agencies with regard to banking relationships. In response to Vice President McRae's comment, Mr. Zlotnick pointed out that the District does in a sense have a separate agreement for external partnerships, such as the one with SSWD.

President Costa stated that his intention is to have a standard contract for banking water in the basin. Mr. Zlotnick suggested that the District consider having a standardized contract for agencies outside of the District's service area, and for our wholesale customer agencies who are prohibited from distributing delivered surface water outside of their service areas, another agreement could potentially be created for those agencies that have capacity to inject water into the basin.

VIII. INFORMATION ITEMS

1. GENERAL MANAGER'S REPORT

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

A written report for September was included in the Board packet.

1.2 Miscellaneous District Issues and Correspondence

GM Larsen reported that he met with most of the general managers in the area and it was suggested that he meet with all Board members before each Board meeting in order to answer any questions about the Board packet. Therefore, he offered to be available for those meetings. In addition, he will make sure that he forwards more information regarding operations at the District.

GM Larsen announced that the District had 3 teams participate in the SAWWA (Sacramento Area Water Works Association) Golf Tournament and one of the teams took 2nd place. In addition, the District entered a team in the Water for People softball tournament, and the team took 1st place. He also announced that the District's Water Efficiency team participated in RWA's water taste test competition, which included 12 agencies, and the District took 1st place – making it the second time that the District won since 2019. He commended the Water Treatment Plant for providing such excellent water.

2. WATER RESOURCES MANAGER'S UPDATE (W & R)

2.1 Hydrology and Operations Update (W & R)

Mr. Zlotnick reported that the graphs were updated for the Folsom Reservoir levels and the statewide reservoirs levels. He reported that the water levels are good across the state. Mr. Zlotnick informed the Board that the snow survey graphs will not be available until December.

2.2 Miscellaneous District Issues and Correspondence

Mr. Zlotnick reviewed the ACWA Final Status of Key Water Bills for 2025 Legislative Year which was included in the Board packet. The table summarizes the final outcome of several key bills, among many, on which ACWA staff advocated during 2025, and the governor took action on. In addition, he mentioned a few bills that were not on the list which included the following:

SB 707 (Signed): Updating the Brown Act.

SB 499 (Signed): Clean up legislation related to the timing of being able to collect development fees.

AB 1096 (Signed): Related to lead testing for elementary schools and childcare facilities and reporting requirements to the State Board if it is declined.

AB 93 (Vetoed): Would have required data centers prior to operation to provide its water supplier, under penalty of perjury, an estimate of the expected water use, and when renewing business license providing water

provider with actual annual water usage. Veto message said: “While I appreciate the author's intent, I am reluctant to impose rigid reporting requirements about operational details on this sector without understanding the full impact on businesses and the consumers of their technology.”

3. DIRECTOR OF FINANCE AND HUMAN RESOURCES’ REPORT

3.1 Miscellaneous District Issues and Correspondence

No report.

4. DIRECTOR OF OPERATIONS’ REPORT

4.1 Miscellaneous District Issues and Correspondence

Mr. Barela reported that Mr. Harry Johnson was hired as Utility Maintenance Worker, he previously worked at the District and was welcomed back. Mr. Barela reported that he, Andrew Pierson, and Michael Spencer attended the regional operations manager’s meeting which was hosted by PCWA and the managers took a tour of the American River conveyance system.

Mr. Barela reported that the District is working with PCWA and City of Roseville regarding the Raw Water Feasibility Analysis to determine if it is feasible for San Juan to join the project with respect to cost and water capacity. He informed the Board that a contract for the analysis is being drafted.

5. DIRECTOR OF ENGINEERING SERVICES’ REPORT

5.1 Miscellaneous District Issues and Correspondence

Mr. Pierson reported that Mr. Daniel Griego has been promoted to Field Services Manager, Mr. Darren Van Dusen has been promoted to Pump Station Lead, and Mr. Robert Morgan has been promoted to Pump Station Operator. In addition, he reported that there is one open position – Distribution Operator.

Mr. Pierson reviewed some pictures of the work being completed on the Kokila Reservoir Replacement Project. He also reported that the backwash hoods in the south basin were completed first and now staff are working to rehabilitate the north basin backwash hoods. He informed the Board that staff discovered a sheared drive shaft and an alignment issue with the track and rail system which will delay the project. He informed the Board that the issues will be fixed then the project will start during the next winter season.

Mr. Pierson reported that the annual Water Service Replacement Project is starting in the Hidden Lakes subdivisions then conclude with the Granite Bay shopping center. He informed the Board that the project is expected to be completed by January/February.

6. LEGAL COUNSEL’S REPORT

6.1 Legal Matters

No report.

IX. DIRECTORS' REPORTS

1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)

President Costa reported that he attended the SGA meeting on October 9th and the details were discussed earlier.

2. REGIONAL WATER AUTHORITY (RWA)

President Costa reported that RWA will meet in November.

3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)

3.1 ACWA - Pam Tobin

Director Tobin reviewed a written report which was added to the Board packet.

3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin

Director Tobin reviewed a written report which was added to the Board packet.

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

President Costa informed the Board that there will be a reception for new General Manager Larsen at the ACWA Fall Conference, and he is working out the details and will inform those attending of the logistics.

X. FUTURE AGENDA ITEMS

1. Requests by Board Members for Agenda Items

GM Larsen stated that the Big Impact on a Small Budget: Grant Strategies for Resource-Strapped Agencies presentation will be summarized at the next meeting. President Costa mentioned that Georgetown Divide had great success in receiving grants and suggested that he and Director Zamorano contact them to discuss their process. In addition, GM Larsen reported that Ashley Casey will be attending the December Board meeting to discuss the Water Forum agreement. Mr. Zlotnick informed the Board that the November Board meeting agenda will include the Water Forum agreement for the Board's review prior to the December meeting.

2. Meeting Date Changes and Board Attendance

There were no requests to consider.

XI. COMMITTEE MEETINGS

1. Ad Hoc Committee on Employee Compensation – October 6, 2025

The committee meeting minutes were included in the Board packet.

2. Finance Committee – October 7, 2025

The committee meeting minutes were included in the Board packet.

3. Personnel Committee – October 8, 2025

The committee meeting minutes were included in the Board packet.

XII. UPCOMING EVENTS

1. 2025 ACWA Fall Conference

December 2-4, 2025
San Diego, CA

At 8:32 p.m., President Costa announced that the Board was adjourning to Closed Session and there were no public comments.

XIII. 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

2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2) (one case)

XIV. OPEN SESSION

There was no reportable action.

XV. ADJOURN

The meeting was adjourned at 8:55 p.m.

EDWARD J. "TED" COSTA, 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: November 19, 2025
Subject: Treasurer's Report – Quarter Ending September 30, 2025

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 fourth quarter of the fiscal year 2025-2026, ending September 30, 2025.

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 ending September 30, 2025.

As of June 30, 2025, the District's total investment portfolio stood at \$60.53 million. By the end of the third quarter, on September 30, 2025, the portfolio had grown by \$985,197.25, reaching a total value of \$61.52 million.

This increase is primarily attributed to exceptional performance from the California Asset Management Pool (CAMP), which increased by \$819,305.38. The \$10 million CAMP term investment matured on July 10, 2025, yielding a return of \$410,479.45. Investment growth by category is as follows:

- Cash and short-term investments: Increased by \$727,608.53
- Medium-term investments: Increased by \$157,409.02
- Long-term investments: Increased by \$100,179.70

The funds are currently held as follows:

Cash at Banking Institutions	\$2,894,584.50
California Asset Management Pool (CAMP)	38,230,220.20

Local Agency Investment Fund (LAIF)
PFM Managed Investment Portfolio

9,644,181.74
10,750,354.56
\$61,519,341.00

Staff, in conjunction with your financial advisors, periodically review the mix of liquid and long-term investments and adjust the portfolio according to the market conditions and the District's short-term cash needs. The overall portfolio is diversified with 78% invested in short-term investments that are considered liquid (LAIF and CAMP), 17% invested in marketable securities (PFM Portfolio), and 5% on deposit with US Bank.

CAMP remains the dominant investment at 62% and the portfolio's main source of growth.

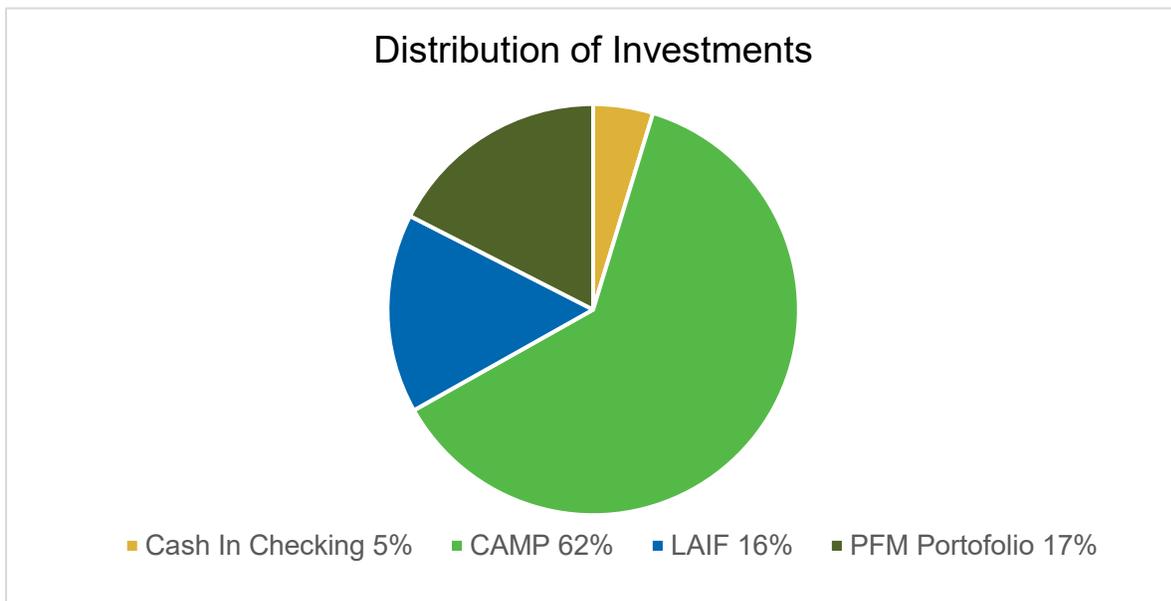
PFM Portfolio decreased slightly in allocation from 18% to 17%, though its value rose by \$132,762.40, indicating steady growth.

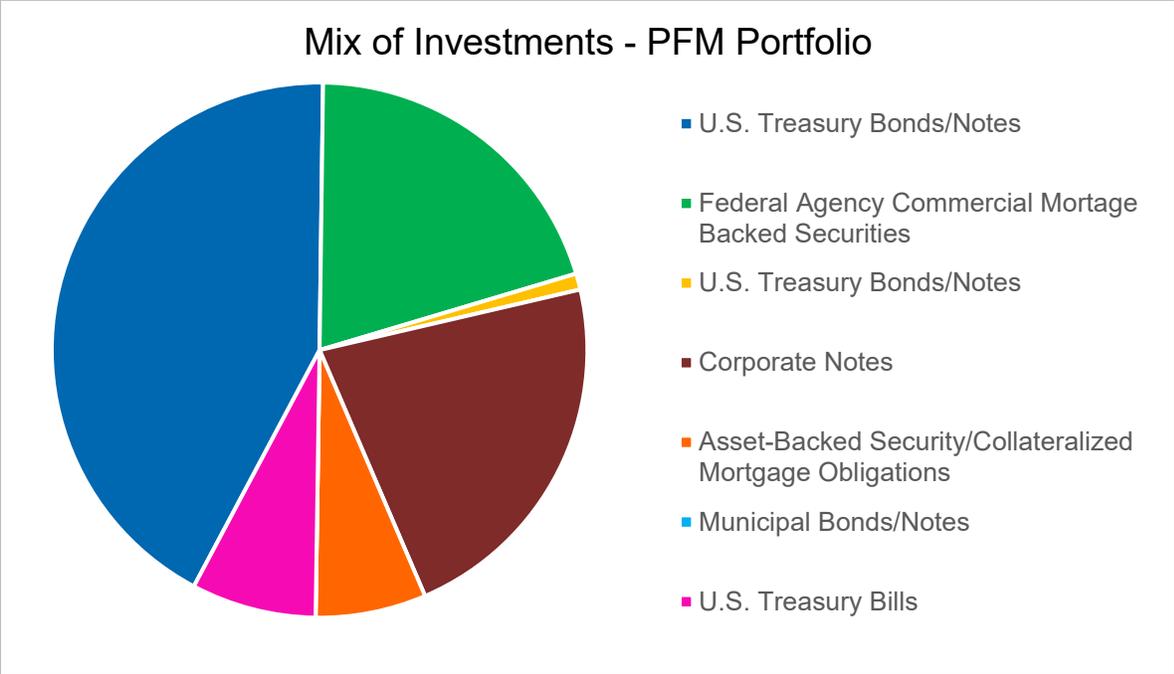
LAIF remained steady at 16%, with a modest gain of \$110,344.03, recovering from a significant drop in the previous quarter.

Cash in the Checking account remained at 5%, but its value declined by \$77,214.56. The drop is mainly due to increased spending on CIP projects.

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:





The third quarter of 2025 started with trade worries, but markets calmed as risks faded. Inflation stayed high, and the job market slowed a bit, with fewer new jobs and slightly higher unemployment. Still, people kept spending and businesses kept investing. The Fed cut interest rates to support the economy, helping bond markets and boosting investor confidence. Most sectors ended the quarter with solid gains

The PFM managed portfolio continues to perform well relative to the benchmark (ICE BofA 0-5 Year U.S. Treasury Index) on an historical basis.

Total Returns – period ending September 30, 2025

	Duration (years)	Quarter Ending 09/30/2025	Past Year	Since Inception
San Juan Water District	2.04	1.26%	4.33%	2.07%
ICE BofA 0-5 Year U.S. Treasury Index	2.04	1.15%	3.91%	1.77%

**San Juan Water District
Treasurer's Report
September 30, 2025**

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
CASH & DEMAND DEPOSITS - US Bank:	0.75%			2,894,584.50	na
CALIFORNIA ASSET MANAGEMENT POOL (CAMP)	4.36%			38,230,220.20	
LOCAL AGENCY INVESTMENT FUND (LAIF)	4.56%			9,644,181.74	na
PFM MONEY MARKET ACCOUNT	na			19,950.13	na
LONG-TERM INVESTMENTS (PFM Investment Portfolio):					
<i>U.S. Treasury Bonds/Notes:</i>					
US Treasury N/B	0.25%	100,000.00	97,882.81	99,684.00	10/31/2025
US Treasury N/B	0.38%	175,000.00	170,515.63	173,933.55	11/30/2025
US Treasury N/B	0.38%	125,000.00	122,753.91	123,873.50	12/31/2025
US Treasury N/B	0.38%	250,000.00	227,343.75	247,024.50	1/31/2026
US Treasury N/B	0.38%	260,000.00	235,381.25	256,905.48	1/31/2026
US Treasury N/B	0.50%	310,000.00	301,644.53	305,698.75	2/28/2026
US Treasury N/B	0.75%	85,000.00	84,731.05	83,294.99	5/31/2026
US Treasury N/B	0.75%	135,000.00	123,725.39	132,292.04	5/31/2026
US Treasury N/B	0.75%	200,000.00	199,562.50	195,988.20	5/31/2026
US Treasury N/B	0.88%	135,000.00	124,300.20	131,269.55	9/30/2026
US Treasury N/B	0.50%	160,000.00	140,662.50	151,568.80	6/30/2027
US Treasury N/B	2.25%	130,000.00	123,251.17	126,775.35	8/15/2027
US Treasury N/B	4.13%	240,000.00	240,787.50	242,446.80	11/15/2027
US Treasury N/B	3.88%	250,000.00	249,335.94	251,377.00	12/31/2027
US Treasury N/B	4.00%	80,000.00	80,581.25	80,706.24	2/29/2028
US Treasury N/B	3.63%	165,000.00	165,721.88	165,045.05	3/31/2028
US Treasury N/B	3.50%	35,000.00	34,833.20	34,898.82	4/30/2028
US Treasury N/B	4.00%	100,000.00	99,996.09	100,980.50	6/30/2028
US Treasury N/B	4.63%	120,000.00	119,901.56	123,829.68	4/30/2029
US Treasury N/B	4.25%	140,000.00	140,076.56	142,783.62	6/30/2029
US Treasury N/B	4.13%	70,000.00	69,480.47	71,112.86	10/31/2029
US Treasury N/B	4.13%	275,000.00	274,323.24	279,371.95	10/31/2029
US Treasury N/B	4.38%	190,000.00	189,606.64	194,913.21	12/31/2029
US Treasury N/B	4.25%	90,000.00	89,585.16	91,905.48	1/31/2030
US Treasury N/B	4.00%	290,000.00	291,450.00	293,319.05	3/31/2030
US Treasury N/B	3.75%	175,000.00	172,750.98	175,123.03	5/31/2030
US Treasury N/B	3.88%	75,000.00	75,225.59	75,459.98	6/30/2030
US Treasury N/B	3.88%	200,000.00	201,406.25	201,203.20	7/31/2030
Subtotal		4,560,000.00	4,446,817.00	4,552,785.18	
<i>U.S. Treasury Bill</i>					
Treasury Bill	0.00%	75,000.00	74,692.84	74,991.60	10/2/2025
Treasury Bill	0.00%	555,000.00	554,441.67	554,937.84	10/2/2025
Treasury Bill	0.00%	180,000.00	179,296.24	179,317.62	11/4/2025
Subtotal		810,000.00	808,430.75	809,247.06	
<i>Municipal Bonds/Notes</i>					
Subtotal		-	-	-	

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...continued	Yield %	Par Value	Cost	Current Market Value	Maturity Date
<i>Federal Agency Commercial Mortgage-Backed Security</i>					
FHMS K061 A2	3.35%	100,582.30	97,486.24	99,581.00	11/1/2026
FHMS K064 A2	3.22%	100,000.00	94,328.13	99,003.40	3/1/2027
FHMS K065 A2	3.24%	55,000.00	51,856.84	54,417.11	4/1/2027
FHMC K066 A2	3.12%	90,000.00	84,164.06	88,824.33	6/1/2027
FHMS K507 A1	4.80%	91,262.98	89,830.78	92,655.29	4/1/2028
FHMS KJ46 A1	4.78%	78,499.04	78,497.07	79,169.42	6/1/2028
FHMS K505 A2	4.82%	100,000.00	100,998.80	101,879.70	6/1/2028
FNA 2023-M6 A2	4.19%	95,485.58	93,866.81	95,665.76	7/1/2028
FHMS K506 A2	4.65%	100,000.00	98,520.70	101,571.20	8/1/2028
FHMS K508 A2	4.74%	100,000.00	97,806.40	101,931.70	8/1/2028
FHMS K509 A2	4.85%	75,000.00	72,608.78	76,722.30	9/1/2028
FHMS K507 A2	4.80%	100,000.00	98,804.70	101,985.20	9/1/2028
FHMS K510 A2	5.07%	40,000.00	39,884.36	41,081.20	10/1/2028
FHMS K511 A2	4.86%	55,000.00	54,841.99	56,251.42	10/1/2028
FHMS K512 A2	5.00%	50,000.00	50,466.90	51,284.55	11/1/2028
FHMS K513 A2	4.72%	55,000.00	55,549.40	56,041.43	12/1/2028
FHMS K514 A2	4.57%	60,000.00	60,599.94	60,878.52	12/1/2028
FHMS K518 A2	5.40%	70,000.00	71,690.15	72,767.52	1/1/2029
FHMS K517 A2	5.36%	90,000.00	92,698.74	93,618.27	1/1/2029
FHMS K515 A2	5.40%	100,000.00	102,694.00	103,727.00	1/1/2029
FHMS K516 A2	5.48%	100,000.00	102,999.70	103,974.30	1/1/2029
FHMS K520 A2	5.18%	55,000.00	55,223.25	56,894.37	3/1/2029
FHMS K524 A2	4.72%	80,000.00	80,491.28	81,752.48	5/1/2029
FHMS K522 A2	4.80%	97,435.43	97,435.14	99,729.25	5/1/2029
FHMS K526 A2	4.54%	90,000.00	90,841.86	91,524.87	7/1/2029
FHMS K530 A2	4.79%	100,000.00	100,520.70	102,556.20	9/1/2029
Subtotal		2,128,265.33	2,114,706.72	2,165,487.79	
<i>Federal Agency Bonds/Notes:</i>					
Fannie Mae	0.50%	105,000.00	104,960.10	104,610.24	11/7/2025
Subtotal		105,000.00	104,960.10	104,610.24	
<i>Corporate Notes:</i>					
Bristol-Myers Squibb Co (Callable)	0.75%	35,000.00	34,651.40	34,857.03	11/13/2025
Paccar Financial Corp	5.05%	100,000.00	100,411.00	100,993.90	8/10/2026

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...continued	Yield %	Par Value	Cost	Current Market Value	Maturity Date
Bank of America NA (Callable)	5.53%	100,000.00	99,158.00	101,244.00	8/18/2026
Target Corp (Callable)	1.95%	15,000.00	14,974.50	14,643.99	1/15/2027
Target Corp (Callable)	1.96%	60,000.00	59,963.40	58,575.96	1/15/2027
Bank of NY Mellon Corp (Callable)	2.05%	100,000.00	100,322.00	97,646.50	1/26/2027
Adobe Inc (Callable)	2.15%	100,000.00	92,310.00	97,878.10	2/1/2027
PNC Financial Services (Callable)	3.15%	105,000.00	98,590.80	103,623.24	5/19/2027
PNC Financial Services (Callable)	3.15%	110,000.00	102,786.20	108,557.68	5/19/2027
Goldman Sachs Bank USA (Callable)	5.41%	75,000.00	75,471.75	75,575.70	5/21/2027
Amazon.Com Inc (Callable)	1.20%	110,000.00	98,514.90	105,497.48	6/3/2027
Home Depot Inc. (Callable)	2.80%	100,000.00	94,340.00	98,103.40	9/14/2027
Kenvue Inc (Callable)	5.05%	56,000.00	57,322.16	57,213.02	3/22/2028
JPMorgan Chase & Co (Callable)	5.57%	150,000.00	153,100.50	153,276.15	4/22/2028
John Deere Capital Corp	4.95%	45,000.00	44,932.95	46,211.04	7/14/2028
John Deere Capital Corp	4.95%	55,000.00	55,539.00	56,480.16	7/14/2028
National Rural Utility Coop (Callable)	4.15%	50,000.00	49,944.00	50,135.15	8/25/2028
Citibank NA (Callable)	5.80%	100,000.00	101,934.00	104,890.60	9/29/2028
Morgan Stanley Bank NA (Callable)	5.02%	100,000.00	101,198.00	101,791.40	1/12/2029
Bank of America Corp (Callable)	4.98%	70,000.00	70,775.60	71,293.88	1/24/2029
State Street Corp (Callable)	4.53%	50,000.00	50,000.00	50,535.35	2/20/2029
Blackrock Funding Inc. (Callable)	4.70%	10,000.00	9,981.90	10,228.87	3/14/2029
Blackrock Funding Inc. (Callable)	4.70%	90,000.00	89,582.40	92,059.83	3/14/2029
Mastercard Inc (Callable)	2.95%	100,000.00	91,865.00	96,629.80	6/1/2029
PepsiCo Inc. (Callable)	4.50%	65,000.00	64,899.25	66,155.25	7/17/2029
Toyota Motor Credit Corp	4.55%	15,000.00	14,969.55	15,229.23	8/9/2029
Toyota Motor Credit Corp	4.55%	30,000.00	29,965.50	30,458.46	8/9/2029
Toyota Motor Credit Corp	4.55%	30,000.00	29,876.70	30,458.46	8/9/2029
Eli Lilly & Co (Callable)	4.20%	15,000.00	14,967.15	15,106.19	8/14/2029
Eli Lilly & Co (Callable)	4.20%	60,000.00	60,087.60	60,424.74	8/14/2029
Walmart Inc (Callable)	4.35%	30,000.00	29,948.10	30,492.42	4/28/2030
Walmart Inc (Callable)	4.35%	100,000.00	100,895.00	101,641.40	4/28/2030
Blackrock Inc (Callable)	2.40%	57,000.00	52,286.10	53,061.30	4/30/2030
Texas Instruments Inc (Callable)	1.75%	100,000.00	89,038.00	90,289.90	5/4/2030
Subtotal		2,388,000.00	2,334,602.41	2,381,259.58	
<i>Asset-Backed Security/Collateralized Mortgage Obligation:</i>					
HAROT 2023-3 A3	5.41%	44,574.01	44,564.82	44,905.24	2/18/2028
TOAT 2023-C A3	5.16%	15,899.78	15,896.19	16,000.76	4/17/2028
FITAT 2023-1 A3	5.53%	52,488.87	52,485.62	52,972.08	8/15/2028
BACCT 2023-A2 A2	4.98%	35,000.00	34,995.30	35,429.48	11/15/2028
GMCAR 2024-1 A3	4.85%	10,000.00	9,997.99	10,063.11	12/18/2028
TAOT 2025-B A3	4.34%	35,000.00	34,997.99	35,285.21	11/15/2029
HART 2025-B 43	4.36%	25,000.00	24,997.74	25,237.65	12/17/2029
HAROT 2025-3 A3	4.04%	65,000.00	64,998.64	65,135.65	2/21/2030
TAOT 2025-C A3	4.11%	45,000.00	44,995.26	45,224.69	3/15/2030
FORDO 2025-B A3	3.91%	45,000.00	44,995.14	44,987.72	4/15/2030
HART 2025-C A3	3.88%	55,000.00	54,991.02	54,937.47	4/15/2030
GMCAR 2025-2 A3	4.28%	20,000.00	19,997.06	20,152.38	4/16/2030
AMXCA 2025-4 A	4.30%	100,000.00	99,985.59	101,073.30	7/15/2030
CHAIT 2025-A1 A	4.16%	100,000.00	99,997.99	100,643.70	7/15/2030
COMET 2025-A1 A	3.82%	65,000.00	64,987.68	64,966.14	9/16/2030
Subtotal		712,962.66	712,884.03	717,014.58	
TOTAL LONG TERM INVESTMENTS		10,704,227.99	10,522,401.01	10,730,404.43	
TOTAL CASH & INVESTMENTS AT 09/30/2025		10,704,227.99	10,522,401.01	61,519,341.00	

STAFF REPORT

To: Board of Directors
From: Greg Zlotnick, Director of Water Resources & Strategic Affairs
Date: November 19, 2025
Subject: Water Forum Agreement 2050

RECOMMENDED ACTION

Staff is not seeking any action from the Board at this time. This item is a staff presentation on the Water Forum Agreement 2050 (WFA 2050), including the incorporated San Juan Purveyor Specific Agreement (PSA), to provide the Board with an opportunity to ask questions and have discussion prior to the Agreement being brought back to the Board in December with a recommendation for Board approval.

Ashlee Casey, the Water Forum's Executive Director, has accepted staff's invitation to attend the Board's December meeting to make a short presentation and answer any questions the Board may have.

BACKGROUND

Since its creation in 2000, the mission of the Water Forum has been and is to facilitate and support the Sacramento region's efforts to achieve the following coequal objectives:

- ❖ Provide a reliable and safe water supply for the region's economic health and planned development; and,
- ❖ Preserve the lower American River's fishery, wildlife, recreational, and aesthetic values.

The work that the Water Forum has promoted and helped implement for over two decades includes:

- ✓ Habitat Enhancement in the Lower American River
- ✓ Flow Management Standard for the Lower American River
- ✓ Increased Conjunctive Use in the region
- ✓ Grant and CVPIA Funding Success
- ✓ Enhanced Policy and Operational Advocacy
- ✓ Increased Regional Water Management Coordination

In 2000, San Juan was a signatory to the original Water Forum Agreement (WFA 2000). Since then, the Water Forum has played a constructive role for the region in supporting regional water supply reliability while working to protect and enhance the lower American

River by implementing habitat improvement projects, as well as providing a venue for collaborative problem-solving among stakeholders across the region's spectrum of water agencies, environmental organizations, business interests, and other publics. The Water Forum has helped facilitate support for significant water management related infrastructure projects, built a culture of trust, and enabled more collaborative responses to drought, while reducing gridlock and threats of litigation.

WFA 2000 will expire in 2030.

Around five years ago, the impending retirement of the Water Forum's then Executive Director, as well as what was thought to be the soon to be implemented Voluntary Agreements (VA) for the Bay-Delta Water Quality Control Plan, triggered a shared desire to update the WFA 2000 and draft a new agreement that would be in place well beyond 2030. An update was important because the Water Forum's expected role under the American River VA were going to extend beyond 2030, and regulatory conditions that had informed WFA 2000, particularly with respect to conservation and groundwater management, had changed dramatically since 2000 with the new "Conservation as a Way of Life" mandates and the Sustainable Groundwater Management Act.

After five years of facilitated discussions and some negotiation here and there, WFA 2050 has been approved for circulation for adoption by all of the stakeholder participants through their "Caucuses" – the Water Caucus, the Environmental Caucus, the Business Caucus, and the Public Caucus.

WATER FORUM AGREEMENT 2050

At the outset, it is important to note that WFA 2050, like WFA 2000, is a voluntary agreement and not an enforceable contract.

As the Memorandum of Understanding states:

"This MOU and the attached Water Forum 2050 Agreement are intended to embody general principles agreed upon between and among the signatories. Still, they are not intended to, and do not, create contractual relationships, rights, obligations, duties, or remedies enforceable in a court of law by, between, or among the signatories or any third parties."

WFA 2050 recommits the signatories to the coequal objectives from WFA 2000 and is designed to balance those priority goals while acknowledging new challenges being driven by climate change and economic pressures related to the growing tension between increasing costs of service and the need to try to maintain affordability. It remains grounded in collaboration among a diverse group of businesses, citizen groups, environmentalists, water agencies, and local governments in Sacramento, Placer, and El Dorado counties.

Water Forum members recognize that climate change presents the most significant threat to achieving the coequal objectives. Key risks include:

- Accelerated decline of salmonids, recreation, and water quality due to decreased flows and increased river temperatures in the lower American River.
- Decreased reliability of the region’s urban water supply resulting from changes in hydrology, and increased strain on statewide water project operations impacting Folsom reservoir.
- Increased drying of soil and plants due to higher temperatures.
- Increased need for overall regional water resilience in response to evolving regulatory requirements.

WFA 2050 continues WFA 2000’s collaborative pathway to help address these challenges. One that supports and drives investments in projects and programs to build regional resiliency, helps to successfully navigate current and emerging regional water management challenges, and does so while safeguarding the environment of the lower American River.

PROGRAM AREAS

WFA 2050 incorporates five key Program Areas. Each Program Area outlines specific guiding principles, commitments, and activities.

Program Area 1: American River Flows and Operations – Key concerns: [1] Temperature models project that river temperatures under climate change will routinely exceed suitable ranges for resident salmonids creating unhealthy, or even lethal, conditions for fish. [2] Changes in hydrology, with more extremes in dry and wet conditions, will challenge water storage at Folsom Reservoir. Action: Update Flow Management Standard related to temperature management and end-of-year Folsom storage targets.

Program Area 2: American River Corridor Health (ARCH) – Building on the success of the WFA 2000 Habitat Management Element, the ARCH program will expand to take a multi-faceted approach to lead habitat and science efforts for the lower American River, as well as collaborate with partners to support a thriving river corridor.

Program Area 3: Regional Water Supply Sustainability – WFA 2050 supports increased conjunctive use activities to contribute to the health of the lower American River and the sustainability of regional water supply reliability.

Program Area 4: Science, Monitoring, and Decision Support – To further study, monitor, adaptively manage, co-produce, report, and share relevant data, advocate for scientific rigor, and provide timely and defensible decision support for the effective management of resources along the lower American River corridor in support of the coequal objectives.

Program Area 5: Governance, Funding, and Administration – The administrative structures and mechanisms necessary to implement and sustain WFA 2050 over its 25-year term.

AMERICAN RIVER CLIMATE ADAPTATION PROGRAM

The American River Climate Adaptation Program (ARCAP) has been proposed as an overarching voluntary program within WFA 2050 that aspires to increase regional water

resource management flexibility and, if possible, develop additional water supplies to dedicate in support of the coequal objectives. Notably, the relationship between ARCAP and the existing regional VA commitment of 30,000 AF in Dry and Critically Dry call years has yet to be articulated. Development and potential implementation of the ARCAP will be a long-term and incremental endeavor that staff will monitor closely and engage in as appropriate.

PURVEYOR SPECIFIC AGREEMENTS

Purveyor Specific Agreements (PSA) include some general guiding principles for water management consistent with WFA 2050, as well as agency specific information regarding how hydrological conditions will impact operations. San Juan’s PSA sets forth expected conservation action levels consistent with the District’s Water Shortage Contingency Plan.

WATER FORUM COST ALLOCATION METHODOLOGY

Historically, contributions to the Water Forum budget were primarily paid by the City of Sacramento (City) and Sacramento County (County). However, the County recently decided that the Zone 13 assessment funds it used to pay for the Water Forum would no longer be totally dedicated to the Water Forum, creating a significant funding hole that needed to be filled.

Consequently, a new cost allocation methodology was necessary. Over several months, water agencies and other funders explored several new funding models to distribute the Water Forum costs equitably. In November 2024, stakeholders agreed on an approach involving proportional cost allocations based on agency connection counts, five-year average groundwater production, and a five-year average of American River diversions, with each dataset weighted relative to benefits derived from Water Forum participation (See table below).

Agency Data	Weighting Factor	Associated Benefits
Connection Counts	40%	<ul style="list-style-type: none">• Environmental Stewardship• Maintaining peace on the river• Assistance in the regulatory settings
Groundwater Production	20%	<ul style="list-style-type: none">• Regional water supply reliability• Support more conjunctive use activities• Regional collaboration and partnerships for projects, programs, and funding
American River Diversions	40%	<ul style="list-style-type: none">• Regional coordination and strategy with U.S. Bureau of Reclamation• Protecting the value and function of the Lower American River corridor

The annual funding obligation determined by the allocation methodology set forth in the above table has two components.

- ❖ Water Forum Successor Effort, which supports the general administration of the Water Forum: San Juan’s FY 25/26 contribution = \$55,474.00
- ❖ Habitat Management Element, which supports technical and habitat work undertaken by the Water Forum: San Juan’s FY 25/26 contribution = \$51,464.00

San Juan’s total contribution for FY 25/26 is \$106,938. The total FY 25/26 Water Forum budget is \$1,973,140, of which San Juan is providing approximately 5.4%. The City of Sacramento, Sacramento Suburban Water District, and the City of Roseville provide the three largest contributions respectively. However, when the San Juan, Citrus Heights Water District, and Fair Oaks Water District contributions are aggregated, the San Juan “Family” becomes the second largest funder of the Water Forum for FY 25/26, behind only the City of Sacramento, contributing \$251,810, which is approximately 12.8% of the total costs. The ratios of contributions will stay relatively the same going forward.

The Board authorized then General Manager Helliker to sign the FY 25/26 funding agreement at its May 2025 meeting.

There is an “Interagency Agreement for the Administration and Management of the Water Forum” that is currently in process of being completed, which will govern the housing of the Water Forum within the City of Sacramento’s administration and the relationship of the funding agencies and other Water Forum participants to oversight, and various administrative functions related to the Water Forum carried out by the City.

ATTACHMENTS

San Juan Water District Purveyor Specific Agreement
Water Forum Agreement 2050 Fact Sheet
Water Forum Agreement 2050 Executive Summary

Purveyor Specific Agreement
SAN JUAN WATER DISTRICT CONSORTIUM
(Includes Citrus Heights Water District, Fair Oaks Water District, Orange Vale Water Company, San Juan Water District, and a portion of the City of Folsom)

Introduction

San Juan Water District's (SJWD) wholesale service area is composed of the SJWD's retail service area located in both Sacramento and Placer Counties, Citrus Heights Water District (CHWD), Fair Oaks Water District (FOWD), Orange Vale Water Company (OVWC), and a portion of the City of Folsom. These referenced Districts and the relevant portion of the City of Folsom are hereinafter collectively referred to as "the SJWD Consortium".

SJWD's wholesale surface water supplies consist of three sources – 33,000 acre-feet (AF) per year of water rights allocations (vintages 1854 and 1928), up to 25,000 AF/yr in a water supply agreement with Placer County Water Agency for water from their Middle Fork Project, and 24,200 AF/yr of Central Valley Project water supplies in a repayment contract with the Bureau of Reclamation. The water right water must be provided by Reclamation without diminution, pursuant to a 1954 settlement agreement with SJWD. The other two sources are subject to shortage provisions, but only Reclamation has ever implemented shortage allocations.

These sources of water are all delivered through a municipal and industrial (M&I) intake in Folsom Dam, which is at an elevation that would be subject to air entrainment at approximately 110,000 AF of storage in Folsom Reservoir. All of SJWD's surface water is diverted from the Folsom Reservoir and treated at the Sidney N. Peterson Treatment Plant. Treated water is then stored in a 62 million gallon treated storage reservoir.

CHWD and FOWD supplement their surface water supply with groundwater. OVWC may supplement its supply with groundwater in the future. Additional supplies may be available from other sources, via interconnections.

SJWD's projected 2030 surface water demand in the 2000 Water Forum Agreement was 82,200 AF/yr (the full complement of SJWD's water supplies). In a conference year, under the 2000 Agreement, SJWD's projected surface water demands would decrease to 54,200 AF/yr, which was also the baseline surface water use reported by SJWD for 1995. This use increased in SJWD's wholesale service area to 57,900 AF/yr by 2004 but has since declined to 32,700 AF/yr in 2022 (a reduction of 44%). Even if groundwater use in SJWD's wholesale area is included (a total of 7,200 AF, including a total of 4,000 AF of incremental groundwater pumping for the groundwater substitution transfer in 2022), the total use would be 31% lower than in 2004 (even assuming minimal groundwater use that year).

A. Surface Water Management, Groundwater Management and Dry Times Actions

Baseline diversions are those described in SJWD's 2020 Urban Water Management Plan (UWMP), for total and surface water use in 2020. The baseline for the SJWD's American River diversion is 40,642 AF total and 36,301 AF of surface water diversions.

Agreement for meeting the SJWD Consortium's water supply needs to the year 2040

1. Normal years: As it applies to the SJWD Consortium's portion of the agreement, normal years is defined as follows: years when the projected March through November unimpaired inflow to Folsom Reservoir is greater than 950,000 AF.

In normal years, SJWD will divert and the SJWD Consortium will use no more than 38,603 AF of surface water supplies for customer requirements within the current SJWD wholesale service area. Additional surface water supplies may be used for banking purposes.

2. Drier years: As it applies to the SJWD Consortium's portion of the agreement, drier years is defined as follows: years when the projected March through November unimpaired inflow to Folsom Reservoir is less than 950,000 AF and equal to or greater than 400,000 AF.

In drier years, SJWD will divert and the SJWD Consortium will use a decreasing amount of surface water from 38,603 AF to 30,882 AF within the current SJWD wholesale service area. During drier years, the SJWD Consortium will reduce its surface water demand by additional conservation (up to 20% or as required by the Districts' Water Shortage Contingency Plans) and potential increased use of groundwater.

3. Driest years (i.e. conference years): Defined for purposes of the *Water Forum Agreement* as follows: years when the projected March through November unimpaired inflow to Folsom Reservoir is less than 400,000 AF.

In the driest years, SJWD will reduce its diversion to no more than 30,882 AF for use within the current SJWD wholesale service area, which is lower than its baseline amount. During driest years the SJWD Consortium will reduce its surface water demand by additional conservation (up to 20% or as required by the Districts' Water Shortage Contingency Plans) and potential increased use of groundwater.

However, it is recognized that in years when the projected unimpaired inflow to Folsom Reservoir is less than 400,000 AF, there may not be sufficient water available to provide the purveyors with the driest years quantities specified in their Purveyor Specific Agreements and provide the expected driest years flows to the mouth of the American River. In those years, the SJWD Consortium will participate in a conference with other stakeholders on how the available water should be managed. The conferees will be

guided by the conference year principles described in Chapter 4, Section I of the *Water Forum Agreement*.

B. Demand Management

As noted in the Demand Management element of this Agreement, “All purveyors commit to abiding by the relevant conservation and water use efficiency regulations.” The San Juan Consortium agencies reiterate that commitment in this PSA. The specific measures that the San Juan Consortium agencies will take to meet these obligations have yet to be defined, and they will evolve over time as the different regulatory requirements come into effect. Those measures will be described in the documents referenced below. However, at the time of the signing of the Water Forum Agreement, the San Juan Consortium agencies do anticipate that a major focus of their programs will be on the use of water on irrigated landscapes, and on assisting their customers in reducing this category of use, to the extent that such reductions are necessary and appropriate to allow Consortium agencies to meet the requirements of the conservation regulations. The San Juan Consortium agencies will consider the various tools and techniques listed in the Appendix XX as they develop the suite of actions that they may take to facilitate the required changes in water use on landscapes by their customers.

The SJWD consortium operates extensive demand management programs throughout the service areas of the consortium members, as well as regionally, partly through the programs operated by the Regional Water Authority. Information about RWA’s demand management programs is available at the following locations:

<https://rwah2o.org/programs/wep/>
<https://bewatersmart.info/>

Information about demand management measures for each member of the SJWD consortium is available in their Urban Water Management Plans, at the following locations:

Department of Water Resources statewide library of UWMPs
<https://wuedata.water.ca.gov/>

2020 Urban Water Management Plans

CHWD (pp. 54-61) https://chwd.org/wp-content/uploads/2020-UWMP-06_21_2021-1.pdf

FOWD (pp. 59-64)
https://www.fowd.com/files/b2161c5ba/FOWD+2020+UWMP_FINAL.pd

Folsom (pp. 9-1 – 9-8)
<https://www.folsom.ca.us/home/showpublisheddocument/6766/637629066033570000>

OVWC (pp. 4-7 – 4-16)

<https://www.orangevalewater.com/files/a20283cf8/OVWC+2020+UWMP+Pubilc+Hearin+g+July+13.pdf>

SJWD (pp. 4-6 – 4-18)

<https://www.sjwd.org/files/5f7a2a821/SJWD+2020+UWMP+Final+06.23.21.pdf>

Current information about water efficiency programs and activities, including rebates, site surveys, water conservation ordinances, etc. for each consortium member is available on its website. Those links are:

CHWD: <https://chwd.org/water-efficiency/>

FOWD: <https://www.fowd.com/water-efficiency>

Folsom: <https://www.folsom.ca.us/government/environmental-water-resources/water/water-conservation>

OVWC: <https://www.orangevalewater.com/drought-stages>

SJWD: <https://www.sjwd.org/water-efficiency>

Information is also available for each consortium agency concerning the water use objectives and corresponding annual water use, which are tracked and reported pursuant to the 2024 urban conservation regulations. That information is available for consortium agencies and all affected urban water agencies at DWR's statewide library website, under the "Urban Water Use Objective Reporting" section, at the following link: <https://wuedata.water.ca.gov/>.

Demand management/conservation program information is also available in the annual water supply and demand assessments that are submitted by water agencies (including San Juan Consortium Partners). Those reports are available on DWR's statewide library webpage, under the "Water Shortage Assessment Reports" section.

The members of the San Juan Consortium will update their water conservation ordinances to include the requirements of AB 1572 before January 1, 2027, as required by that statute.

C. Critically Low Storage Conditions

SJWD's sources of water are all delivered through a municipal and industrial (M&I) intake in Folsom Dam, which is at an elevation that would be subject to air entrainment at approximately 110,000 AF of storage in Folsom Reservoir. Because this entrainment could result in significant damage to the impellers of the pumps that Reclamation uses to pump the supplies brought through the intake to SJWD, Roseville and Folsom, this

level of storage is one variation of “dead pool” being discussed in the Water Forum. This version of “dead pool” has never occurred.

If the water level drops below the M&I intake, Reclamation would use an emergency pump on one of the three power penstocks in the dam to deliver water to Roseville and SJWD and floating barges to deliver water to Folsom. The emergency pump has a capacity of 60 cfs (43,500 AF/yr), and the barges have a capacity of 30 cfs. These facilities would allow Reclamation to access water in Folsom Reservoir between the 110,000 AF at which the M&I intake goes dry and the approximately 55,000 AF storage level at which the power penstocks go dry – yet a second version of “dead pool”.

D. Project List

Projects for which the San Juan Consortium requests conceptual endorsement by all signatories:

1. Infrastructure repair and replacement projects.
2. Expansion of water use efficiency programs to reduce demands on American River supplies.

Members of the San Juan Consortium may seek support or endorsement by other Members and/or the Water Forum for the following projects. Should any San Juan Consortium Member choose to seek such support or endorsement, they will do so pursuant to the process defined in Section XX.

1. Alternative raw water supply projects to improve reliability and redundancy of delivering raw water from Folsom Reservoir.
2. Renovation or installation of facilities necessary to conduct robust conjunctive use activities, such as groundwater production and injection facilities, including those necessary to support expansion of the regional water bank.
3. Development and implementation of projects to meet all new regulatory requirements.
4. Water rates that are necessary to provide funding to meet the financial needs of San Juan Consortium parties.



Water Forum 2050

A Regional Commitment to Water Reliability and a Healthy River

A New Agreement for Addressing Threats from Climate Change

The lower American River is a crown jewel of the Sacramento region. It provides drinking water to nearly 2 million people, supports 43 fish species, protects communities from flooding, and offers recreation for thousands of residents. But climate change is putting all of this at risk:

- Hotter temperatures and more frequent droughts reduce river flows and water quality
- Changes in snowpack and runoff threaten surface water supplies
- Increased demand strains local sources
- External claims on American River water are likely to grow
- Regulations are evolving, requiring new tools and strategies

To meet these challenges, Water Forum members are finalizing a new, forward-looking agreement—Water Forum 2050—to guide regional action for the next 25 years.

The Water Forum

- *A collaborative venue for diverse interests to address complex water issues.*
- *A regional voice in state and federal water policy.*
- *Crucial for navigating climate change impacts on the region's water supplies and lower American River environment.*
- *Unmatched contributions to enhancing and investing in the lower American River environment.*
- *An essential foundation for sustainable water management.*

For more than 25 years, the Water Forum has brought together business leaders, environmental advocates, water providers, community groups, and local governments to protect the Sacramento region's water supply and the lower American River. This unique partnership helps resolve conflicts, invest in sustainable water solutions, and protect one of the region's most valuable natural assets—the lower American River.

As a result of the original Water Forum Agreement, signed in 2000, the region has advanced major infrastructure projects with broad regional support. The Water Forum has also improved the health of the lower American River through its habitat program, enhanced scientific understanding gained through monitoring activities, and developed and implemented a Flow Management Standard. This alignment of regional priorities has fostered a culture of trust and transparency among diverse interests, enabling the region to respond more quickly to crises—such as extended drought—without high levels of conflict.

Water Forum Coequal Objectives: *Provide a reliable and safe water supply for the region's economic health and planned development through to the year 2050; and Preserve the lower American River's fishery, wildlife, recreational, and aesthetic values.*

Water Forum 2050

A Roadmap for Resilience: Five Program Areas

Water Forum 2050 is organized into five key program areas. Each supports the coequal objectives and provides a framework for action, collaboration, adaptation, and accountability over the next 25 years.

American River Flows and Operations

Focuses on protecting flows and water temperatures in the lower American River to support fish and ecosystem health while maintaining regional water supply reliability.

- Implements a Flow Management Standard for dam operations and river health
- Advocates for flexible flood operations that also support water storage and temperature management
- Promotes partnerships with federal agencies to support the coequal objectives in managing Folsom Reservoir

American River Corridor Health

Builds on past success to enhance habitat, restore natural resources, and balance human and environmental needs in the lower American River corridor.

- Coordinates habitat enhancement, monitoring, and adaptive management
- Leverages local, state, and federal funding
- Navigates the unique challenges of managing an urban Wild and Scenic River

Regional Water Supply Sustainability

Supports regional water providers in managing surface and groundwater supplies to improve long-term water security and reduce pressure on the river.

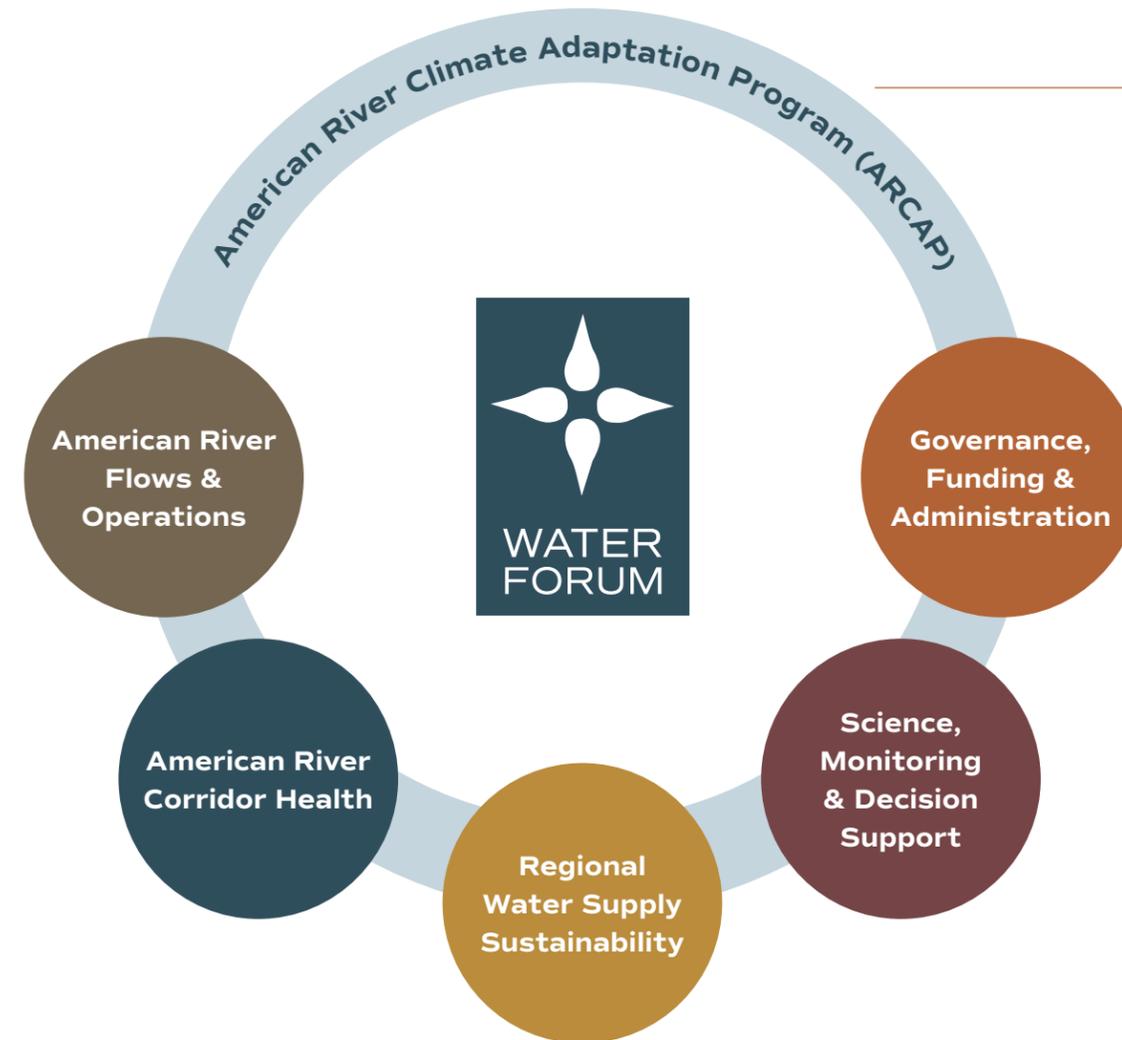
- Provides tools and principles for surface water, groundwater, and demand management
- Coordinates “Dry Time Actions” to safeguard supply and river health during drought
- Promotes demand management and water efficiency

American River Climate Adaptation Program (ARCAP)

ARCAP offers a better way for the region to manage water as climate conditions become more extreme. It enhances the five Program Areas by voluntarily linking agencies, infrastructure, and policies—creating a truly regional water system where water is managed by agencies to be available when and where it’s needed, and cold water is preserved in the American River for fish and future supply is protected.

The program centers on identifying, evaluating, and directing additional volumes of regionally developed water—called ARCAP water—through conservation, groundwater recharge, upstream reservoir operations, and shifts in supply sources. The goal of ARCAP will be for the water to be stored and managed for use during critically dry periods, providing benefits when they’re needed most: reducing river temperatures, supporting fish and wildlife, and helping avoid shortages for communities across the region.

ARCAP enhances the five Program Areas by voluntarily linking agencies, infrastructure, and policies so that water is available when and where it’s needed, and cold water is preserved in the American River for fish and future supply.



Science, Monitoring, & Decision Support

Provides the scientific foundation for Water Forum programs and supports adaptive management of the lower American River and regional water resources.

- Tracks progress toward the coequal objectives through measurable indicators
- Collects and analyzes data to guide habitat enhancement, flow, and water management decisions
- Shares findings through public reports, symposia, and partnerships

Governance, Funding, & Administration

Provides a path for the Water Forum to remain an effective, well-resourced, and transparent organization.

- Defines roles, responsibilities, and representation of members
- Establishes cost-sharing, budgeting, and progress tracking
- Maintains a structure that supports public engagement and accountability



Support the Water Forum 2050 Agreement

Help carry forward more than 25 years of collaboration, problem-solving, and progress. By approving the Water Forum 2050 Agreement, your organization can play a vital role in protecting the Sacramento region's water future—setting the course for reliable water supplies, a healthy lower American River, and a resilient response to climate change for decades to come.



Invested in Our Future

The following are involved in negotiating Water Forum 2050

Business Caucus

AKT Development
Associated General Contractors*
North State Building Industry Association*
Sacramento Association of Realtors*
Sacramento Metropolitan Chamber of Commerce*
Sacramento Regional Builders Exchange (SRBX)
Green Acres Nursery & Supply

Environmental Caucus

Environmental Council of Sacramento*
Friends of the River*
Save the American River Association*
Sierra Club Mother Lode Chapter*

Public Caucus

American River Flood Control District
American River Parkway Foundation
City of Rancho Cordova
City of Sacramento*
League of Women Voters, Sacramento County *
Placer County
Sacramento Area Council of Governments
Sacramento Area Flood Control Agency (SAFCA)
Sacramento County*
Sacramento Regional Parks
Sacramento Valley Conservancy
Sacramento Municipal Utility District*

Water Caucus

California American Water*
Carmichael Water District*
Citrus Heights Water District*
City of Folsom*

City of Roseville*
City of Sacramento*
East Bay Municipal Utility District
El Dorado Irrigation District*
El Dorado Water Agency*
Fair Oaks Water District*
Golden State Water Company*
Orange Vale Water Company*
Placer County Water Agency*
Regional Water Authority*
Sacramento Suburban Water District*
Sacramento County Water Agency*
San Juan Water District*

**Denotes an organization that was a signatory to the 2000 agreement.*

For more information contact
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at acasey@waterforum.org or (916) 715-4629.

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DRAFT



Water Forum Agreement 2050

EXECUTIVE SUMMARY

2050

A stronger, modernized Water Forum Agreement to face today's water management challenges and ensure continued success and relevance in the evolving landscape.



WATER FORUM COEQUAL OBJECTIVES

Provide a reliable and safe water supply for the region's economic health and planned development through to the year 2050; and

Preserve the fishery, wildlife, recreational, and aesthetic values of the lower American River.



The WF2050 agreement is a voluntary agreement between signatories that functions through mutual commitments made to support the coequal objectives, implement the guiding principles, and uphold the specific commitments as relevant.



WATER FORUM AGREEMENT

2050

EXECUTIVE SUMMARY

The lower American River is an essential part of life in the Sacramento region. It provides drinking water to nearly 2 million people, is home to 43 species of fish, helps protect Sacramento-area communities from floods, and offers invaluable recreational and aesthetic value.

The original Water Forum Agreement was a bold experiment. People with vastly different views on the best uses of water agreed to work together toward mutual goals. Water agencies, environmental organizations, business groups, and other interested parties negotiated a 30-year plan for how the American River basin's water would be managed and protected. The aim was to reduce the persistent conflicts over water resources that had historically plagued the region. In 2000, 40 agencies, organizations, citizen groups, and businesses came together to sign the landmark Water Forum Agreement, a visionary long-term plan created to balance the long-term reliability of the region's water supplies, the health of the American River, and the economic vitality for the region.

Now, after 25 years of successful cooperation, the region is advancing the next generation of water management: **Water Forum 2050 (WF2050)**.

The renewed and updated WF2050 maintains the foundational coequal objectives from the original Agreement:



Provide a reliable and safe water supply for the region’s economic health and planned development through to the year 2050; and
Preserve the fishery, wildlife, recreational, and aesthetic values of the lower American River.

WF2050 is designed to balance these priority goals while addressing new challenges such as climate change and economic pressures. It remains grounded in collaboration among a diverse group of businesses, citizen groups, environmentalists, water managers, and local governments in Sacramento, Placer, and El Dorado counties.

The Challenge of Climate Change

Water Forum members recognize that **climate change** presents the most significant threat to achieving the coequal objectives. Key risks include:

- Accelerated decline of salmonids, recreation, and water quality due to decreased flows and increased river temperatures in the lower American River.
- Decreased reliability of the region’s urban water supply due to changes in hydrology, and increased strain on statewide water project operations.
- Increased threat of external claims for American River water due to water-shortage pressure elsewhere in the state.
- Increased drying of soils and plants due to higher temperatures.
- Increased need for overall regional water resilience due to evolving regulatory requirements.

WF2050 provides a collaborative path forward in the face of these challenges—one that supports and drives investments in projects and programs to build regional resiliency and addresses current and emerging water management challenges, while safeguarding the region’s environmental and economic health for future generations.

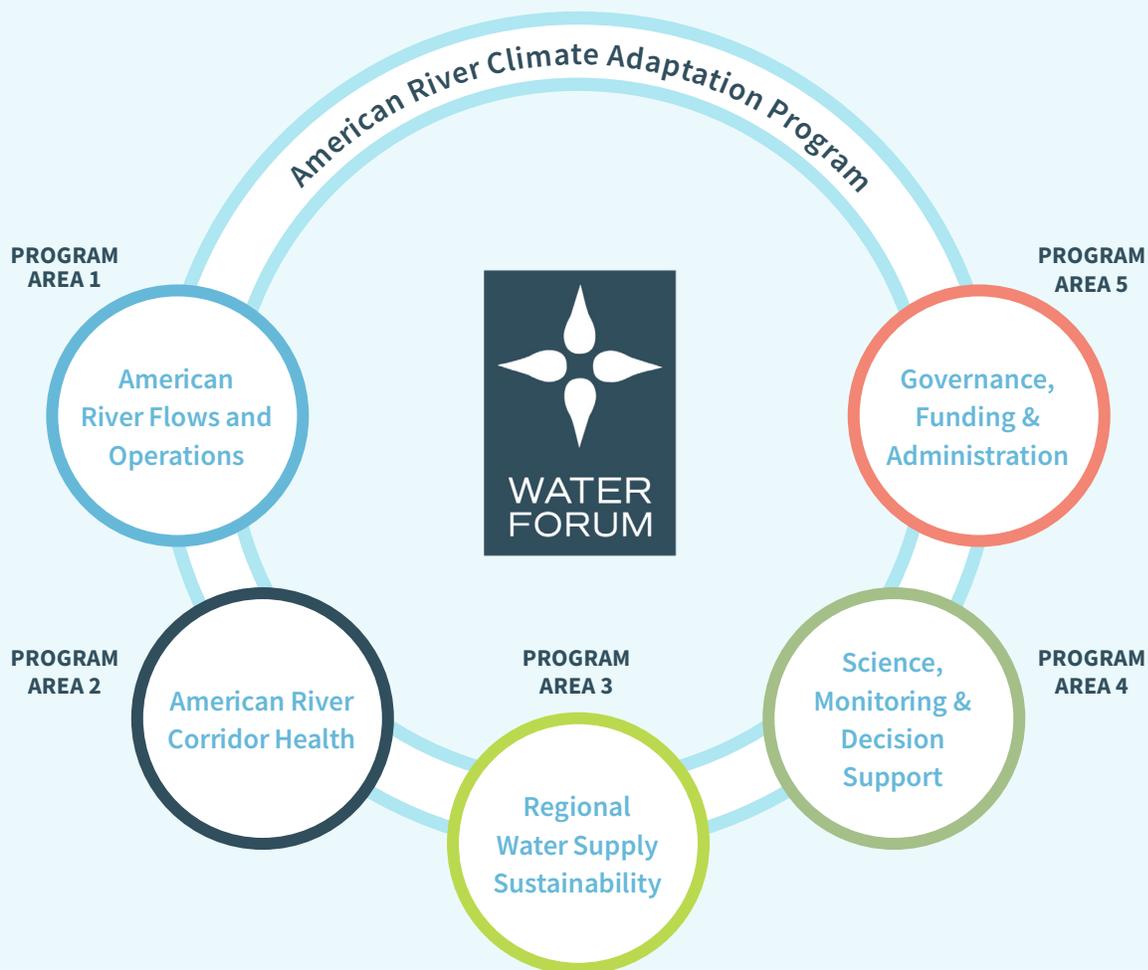
Program Areas and Strategic Framework

WF2050 is presented in five key **Program Areas**: (1) American River Flows and Operations, (2) American River Corridor Health, (3) Regional Water Supply Sustainability, (4) Science, Monitoring, and Decision Support, and (5) Governance, Funding, and Administration.

These Program Areas are designed to support the **coequal objectives** and incorporate many elements from the expiring agreement while adapting to meet the region’s evolving needs over the next 25 years. Each Program Area outlines specific guiding principles, commitments, and activities directed to its corresponding Program Area.

Additionally, WF2050 introduces the **American River Climate Adaptation Program** (ARCAP), an ambitious cross-cutting program intended to make additional volumes of water—referred to as ARCAP Water—available to support both environmental and supply objectives. ARCAP enhances the five Program Areas by voluntarily linking agencies, infrastructure, and policies so that water is managed by agencies to be available when and where it’s needed which helps preserve cold water in the American River for fish and protects future supply.

Following are brief summaries of ARCAP and each of the five Program Areas.



American River Climate Adaptation Program

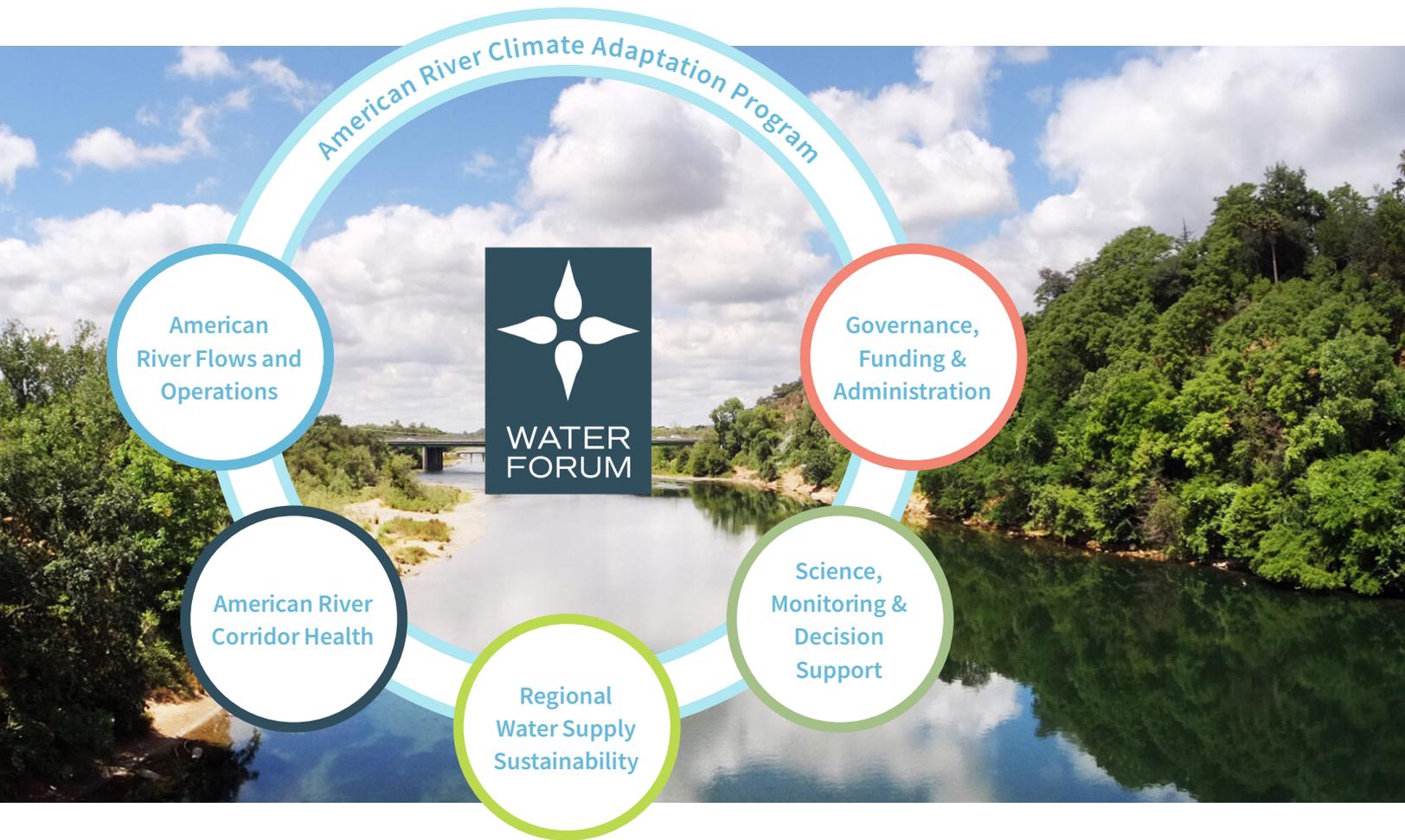
The **American River Climate Adaptation Program (ARCAP)** is a cornerstone of WF2050, designed to create a dedicated, measurable supply of water—referred to as *ARCAP Water*—that can be deployed strategically to protect both water supply reliability and river health under increasingly variable climate conditions.

This cross-cutting program expands the region’s ability to adapt by coordinating and aligning new and existing efforts such as groundwater recharge, source shifting, conservation, and flexible reservoir operations. Together, these strategies aim to store more water in wet years and make it available when it’s needed most—during droughts, critically dry conditions, or times when fish and wildlife require cooler flows in the lower American River.

Several important issues need to be addressed before ARCAP is operational. To implement ARCAP, the Water Forum commits to the actions and activities below:

- **Technical, Operational, Regulatory, and Legal Issues:** Several issues must be resolved before the ARCAP can come to fruition. ARCAP will develop a process for identifying and analyzing issues required for implementation.
- **External Engagement Strategy:** The ARCAP will require partners beyond the signatories to WF2050 to be successful. ARCAP includes sustained efforts to communicate with potential partners to maximize the probability of success.
- **Coordination, Management, and Implementation of ARCAP Water:** The implementation and management of *ARCAP Water* will be coordinated with regional and external partners.
- **Program Review and Refinement:** It will be necessary to periodically evaluate and refine the ARCAP given its scope and complexity. A work group will be established to oversee and guide

the ongoing work for ARCAP. A workplan, including a budget and scope of work, will be reviewed and updated annually.



ARCAP aims to better manage water in the face of climate by voluntarily linking agencies, infrastructure, and policies—creating a truly regional water system where water is available when and where it’s needed, and cold water is preserved in the American River for fish and future supply.

Developing and implementing the ARCAP will be a long-term endeavor, but it will progress incrementally to build confidence and support with early implementation resulting in collective successes.

Program Area 1

American River Flows and Operations

The first Program Area focuses on managing **American River Flows and Operations (ARFO)**. Temperature models project that river temperatures under climate change will routinely exceed suitable ranges for resident salmonids for nearly half of the year, creating unhealthy, or even lethal, conditions for fish. In addition, changes in hydrology, with more extremes in dry and wet conditions, are expected to challenge water storage at Folsom Reservoir. Targeted and creative solutions will be needed to maintain the lower American River's health while providing regional water supply sustainability.

Key strategies include:

- **Flow Management Standard (FMS):** A foundational element of WF2050, the FMS provides guidelines for operations of Folsom Dam and on the lower American River that help protect river health and preserve water supply reliability, particularly during drought when water supplies are reduced and there are competing demands. FMS contents include minimum reservoir releases based on regional hydrology, storage targets at key times in the year, and temperature management protocols tailored to conditions within any given year.
- **Flood Operations:** Supports enhanced operational flexibility within the American River watershed through improvements in infrastructure and procedures that mitigate impacts of climate change on regional water supply and river temperatures while increasing flood protection for the Sacramento region.
- **Temperature and Other Water Management Infrastructure:** Advocates for projects that contribute to more effective water temperature management, and other important water quality attributes, to protect the river's health.

The flows and river temperatures on the lower American River are directly related to the operations of Folsom Dam, which is operated by the U.S. Bureau of Reclamation (Reclamation). Active relationships with Reclamation and other federal, state, and regional partners will be necessary for the Water Forum to continue promoting its coequal objectives via **American River Flows and Operations**.



Reclamation is the principal implementing agency for operating Folsom Dam releases, storage, and temperature management; state and federal resource agencies also have critical roles in the oversight and regulation of Folsom operations. Active relationships with these external partners are necessary to advocate for changes in operations and infrastructure that support the coequal objectives.

Program Area 2

American River Corridor Health

In the second Program Area, Water Forum partners commit to sustaining an **American River Corridor Health (ARCH) Program** to further improve, recover, enhance, and maintain the lower American River’s natural resources. Building on the success of the habitat program established with the original Water Forum Agreement, the ARCH Program expands to take a multi-faceted approach to lead habitat and science efforts for the lower American River, as well as collaborate with partners to support a thriving river corridor and region.

The ARCH Program includes the following strategies:

- **Project Implementation and Funding Leverage:** Habitat projects support the Water Forum’s coequal objectives, address a vital need on the lower American River, and leverage Water Forum funding, when appropriate, to maximize available local, state, and federal grant funding.
- **Advocacy and Partnerships:** Sustained engagement with partners is a primary tool for the ARCH Program. This applies to both the Water Forum signatories and partners with shared goals supporting Water Forum efforts on the lower American River, as well as advocacy at the local, state, and federal levels to support the coequal objectives.
- **Adaptive Management:** Active and focused planning and adaptive management allows flexibility to address emerging issues and nimbly respond to changing conditions as additional scientific information and funding become available. As such, the **ARCH Program Planning Matrix** is a “living” list of ongoing and potential projects and broader program areas that may address emerging issues, allowing the Water Forum and its partners to seize funding and coordination opportunities as they arise.
- **Urban River Considerations:** The ARCH Program works in a manner that **acknowledges changes in the nature and magnitude of human and societal effects** on the natural resources of the lower American

River. Understanding that the Water Forum does not work in a vacuum, the ARCH Program recognizes the practical realities of working on an urban river corridor that is also designated as a federal and state Wild and Scenic River. The Water Forum is aware of and will continue to work to understand the challenges members and partners face given the tension that exists between the river's ecological importance as a habitat for corridor species, and human usage of the American River Parkway as a recreational amenity and for other purposes.

Although many projects directly implemented under the **ARCH Program** may be focused on habitat, education, science, and decision-support activities, actions that support a robust and healthy river corridor also contribute to water supply reliability and the region's economic vitality.



The ARCH Program is designed to implement native salmonid habitat and multi-benefit natural resource projects within the LAR corridor. Program activities focus on the study and implementation of actions that improve flow and temperature conditions, and habitat quantity and quality for native species along the LAR corridor and broader region.

Program Area 3

Regional Water Supply Sustainability

Balancing the coequal objectives to provide a reliable regional water supply and protect the health of the lower American River requires thoughtfully planned, proactive water management that is focused on **Regional Water Supply Sustainability (WSS)**. Since the original Water Forum Agreement was signed, the region has successfully practiced conjunctive use (alternating the use of surface and groundwater supplies based on their availability), and WF2050 aims to support and emphasize these practices to protect the region's groundwater supplies and the health of the lower American River.

Key elements of WF2050's Regional Water Supply Sustainability strategy are:

- **Surface Water Management:** Considerable diversity exists among the regional water purveyors in terms of supply portfolios, locations of diversions, types of entitlements, and amount of growth projected. This presents a variety of opportunities and challenges for supporting the coequal objectives through surface water management. WF2050 establishes principles for surface water management that prioritize alternative supplies to the American River in dry conditions and prioritize surface water in wet conditions. A key feature for implementing these principles is the Purveyor Specific Agreements (PSAs).
- **Groundwater Management and Conjunctive Use:** Groundwater is an essential part of the region's water supply, especially in dry years. Water providers and groundwater management agencies have made significant investments in protecting the quality and quantity of groundwater and to comply with the Sustainable Groundwater Management Act. WF2050 establishes principles to leverage and enhance the collective resources of its signatories to support groundwater sustainability by providing additional opportunities for regional collaboration and information sharing while avoiding

duplicative efforts. A cornerstone of this effort is conjunctive use—the coordinated management of surface and groundwater supplies to improve overall reliability and flexibility. This includes in-lieu recharge during wet years and increased groundwater pumping during dry years to leave more surface water in the river when it is most needed for fish. WF2050 supports principles to enhance conjunctive use practices across the region.

- **Demand Management:** Demand management (actions to manage the consumptive use of water) can contribute to improved water supply reliability while making more water available to support the health of the river. WF2050 establishes principles for demand management and outlines activities to improve regional awareness and understanding of water use trends and implications for the coequal objectives.
- **Dry Times Actions:** During dry conditions, balancing the need to provide a reliable regional water supply and protect the health of the lower American River can be particularly challenging. Careful planning for and diligent coordination and strategy during dry times will be required to ensure that both coequal objectives are supported. WF2050 includes “Dry-Time Actions,” such as prioritizing alternative supplies and consistent messaging, that address signatory commitments specific to dry times. Dry Time Actions also include a process for Water Forum members to conference during times of shortage to confer and work together to identify solutions during such challenging periods.
- **Land Use Decisions:** Water Forum signatories recognize the benefit of coordination between water resources planning and land use decision-making and acknowledge the extensive requirements linking the two through state law. The Water Forum will synthesize and communicate data and information related to water supply and demand to provide a regional overview of trends and projections.



Uncertainty in surface water availability due to climate change, and the associated changes in hydrology, must be carefully weighed when planning to support Water Forum’s coequal objectives under future conditions.

Program Area 4

Science, Monitoring, and Decision Support

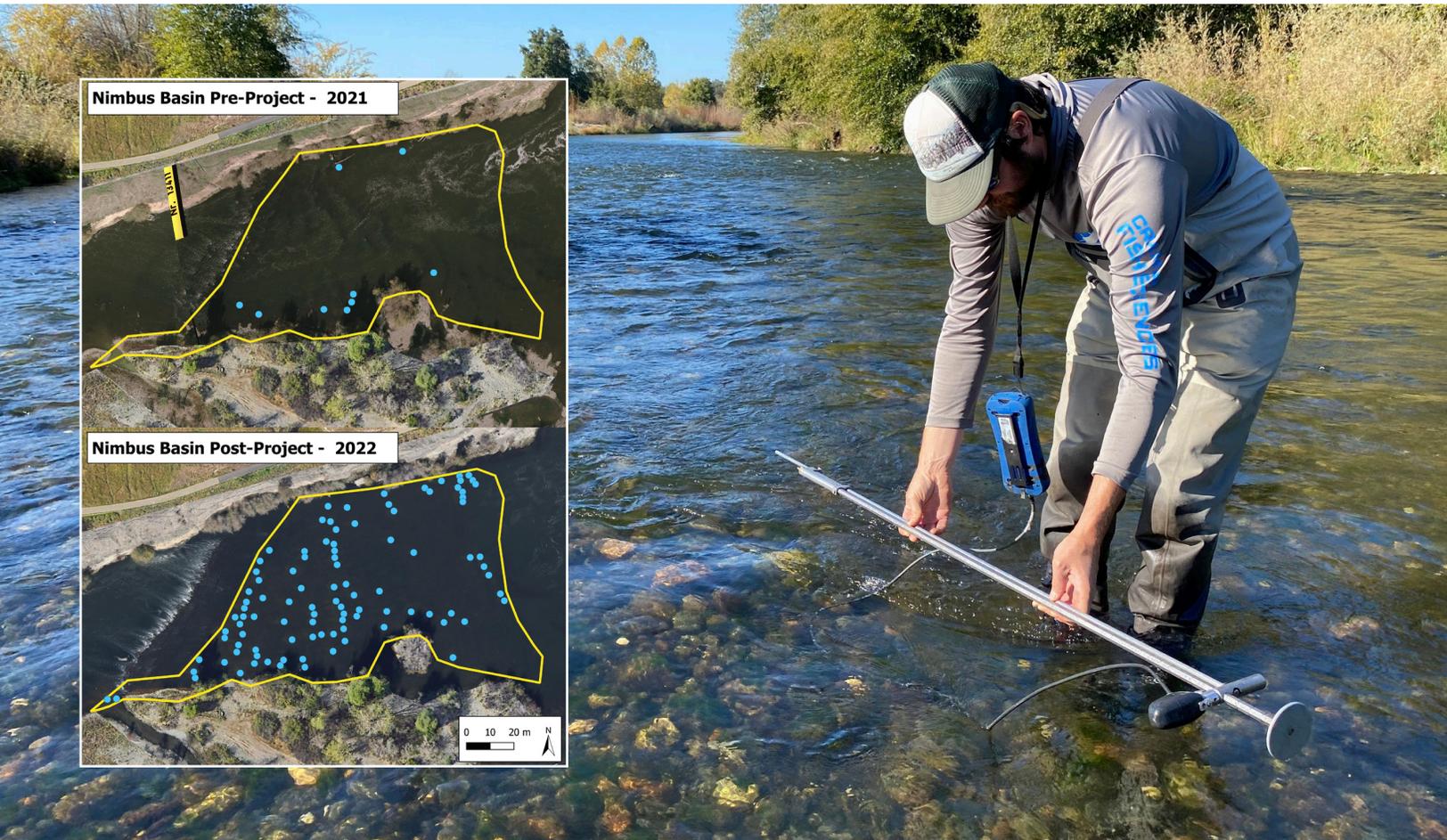
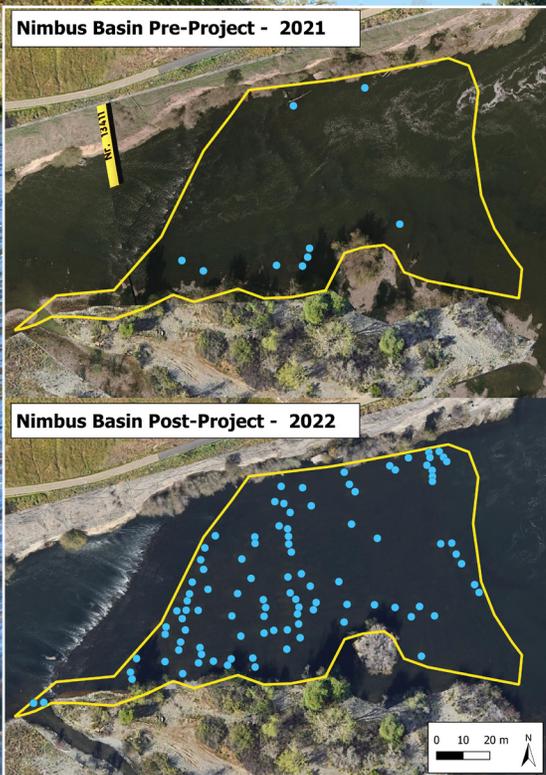
This Program Area provides the technical foundation for the Water Forum’s adaptive management approach and long-term success in meeting its coequal objectives. The Water Forum commits to developing and sustaining a robust **Science, Monitoring, and Decision Support** program to further study, monitor, adaptively manage, co-produce, report, and share relevant data, advocate for scientific rigor, and provide timely and defensible decision support for the effective management of resources along the lower American River corridor in support of the coequal objectives.

Key elements include:

- **Support of Effective River Corridor and Watershed Adaptive Management:** Continue to co-produce and contribute information regarding corridor health and watershed conditions to inform flow and operational discussions, project planning, and support decision-making on the lower American River and region.
- **Maintain Appropriate Scientific Standards:** Standardized, peer-reviewed information and protocols incorporating best available science and methods will be utilized and incorporated where applicable. ARFO and ARCH work on the river and within the watershed will continue to be monitored and documented with the aim of collecting actionable data to be used for adaptive management, reporting, and decision support.
- **Communication and Data Access:** Provide easily accessible and interactive information associated with the work of the Water Forum for the members, public, and agency partners.
- **Metrics and Reporting:** Identifies metrics to be utilized to track and provide transparency in reporting progress toward both coequal objectives and the agreement’s guiding principles. Outlines regular tracking and reporting to share information about the value of the Water Forum’s presence, the organization’s role in the region., and the status of the coequal objectives. Reporting of consistent metrics overtime will

inform adaptive management and decision-making, and will enhance the general understanding of water supply sustainability and river health which fosters trust with interested parties.

- **Partnerships and Collaboration:** The Water Forum will continue to build and maintain data-sharing channels and supportive relationships with partners to support and advance understanding of the Water Forum’s work and status of the coequal objectives and support regional and statewide planning and science efforts, as appropriate.



Sharing well-organized information through open data initiatives and clearinghouses, the Water Forum website, conferences, and special events will support the Water Forum’s reputation for producing reliable, credible, and rigorous technical information to share publicly.

Program Area 5

Governance, Funding, and Administration

The final Program Area addresses **Governance, Funding, and Administration (GFA)**, the structure and mechanisms necessary to implement and sustain WF2050 over its 25-year term.

Core aspects include:

- **Governance:** The Water Forum’s governance structure is intended to support programs through the 25-year life of WF2050. The Governance description provides guiding principles to maintain the long-term integrity and efficacy of the Water Forum as an interest-based organization and documents its governance structure, decision-making process, external representation, implementation partners, and the importance of community outreach and engagement.
- **Funding:** Addressing the Water Forum’s coequal objectives requires a significant investment of time and financial resources by its partners. The Funding description provides guiding principles for budgeting and funding activities and documents the budget process, sources and cost-allocation methodologies, and five-year progress reviews.
- **Administration:** The Water Forum is administered under the auspices of the City of Sacramento. The Administration description addresses the administrative structure, reporting and monitoring, changed conditions and amendments to WF2050, legal considerations, and land use decisions.



Water Forum Governance Structure

Water Forum Plenary

Plenary: Main decision-making and information-sharing body for the Water Forum and sets policy direction for staff.

Business
Caucus

Environmental
Caucus

Public
Caucus

Water
Caucus

Caucuses: Coalesces diverse interests in the region with a common interest and drive to work collaboratively to further the coequal objectives.

Coordinating
Committee

Other Committees
and Workgroups

Coordinating Committee: Provides fiscal oversight and guidance for the Water Forum, including working closely with staff on the annual budget process and recommending a proposed budget to the Water Forum Plenary for approval.

Water Forum Staff

Other Committees: Facilitate the accomplishment of the WF2050's program elements and annual priorities. Standing committees have a specific focus and work plan aligned with a major Program Area.

Companion Documents

WF2050 concludes with a description of overarching Caveats and Assurances, Purveyor Specific Agreements, and the following Appendices:

- **Appendix 1:** Advancing the Seven Elements of the First Water Forum Agreement
- **Appendix 2:** American River Climate Adaptation Program (ARCAP) Two-Year Workplan
- **Appendix 3:** Engagement with the U.S. Bureau of Reclamation
- **Appendix 4:** List of Temperature Management Projects and Programs
- **Appendix 5:** American River Corridor Health (ARCH) Program Planning Matrix
- **Appendix 6:** Declaration of Full Appropriation Context
- **Appendix 7:** Sacramento Groundwater Authority Bridge Document
- **Appendix 8:** Water Supply Sustainability (WSS) Demand Management Actions
- **Appendix 9:** Metrics and Reporting Table
- **Appendix 10:** Water Forum and Department of Utilities Memorandum of Understanding
- **Appendix 11:** Five- and One-Year Budget for Water Forum
- **Appendix 12:** Cost Allocation Method Description
- **Appendix 13:** Interagency Agreement for Water Forum Administration

Acknowledgments

Thank you to the organizations and their representatives who devoted countless hours to participating in Water Forum 2050 negotiations. The Water Forum would not be possible without the dedication of its members.

Business Caucus

AKT Development*
Associated General Contractors*
North State Building Industry Association*
Sacramento Association of Realtors*
Sacramento Metropolitan Chamber of Commerce*
Sacramento Regional Builders Exchange
Green Acres Nursery & Supply

Environmental Caucus

Environmental Council of Sacramento*
Friends of the River*
Save the American River Association*
Sierra Club Mother Lode Chapter*

Public Caucus

American River Flood Control District
American River Parkway Foundation
City of Rancho Cordova
City of Sacramento Planning Department*
League of Women Voters, Sacramento County *
Placer County
Sacramento Area Council of Governments
Sacramento Area Flood Control Agency
Sacramento County*
Sacramento Regional Parks
Sacramento Valley Conservancy
Sacramento Municipal Utilities District *

Water Caucus

California American Water*
Carmichael Water District*
Citrus Heights Water District*
City of Folsom*
City of Roseville*
City of Sacramento*
Del Paso Manor Water District*
East Bay Municipal Utility District
El Dorado Irrigation District*
El Dorado Water Agency*
Fair Oaks Water District*
Golden State Water Company/Arden-Cordova Water District*
Orange Vale Water Company*
Placer County Water Agency*
Regional Water Authority*
Sacramento Suburban Water District*
Sacramento County Water Agency*
San Juan Water District*

* Denotes an organization that was a Signatory to the 2000 agreement.



1330 21st Street Suite 103
Sacramento, CA 95811

waterforum.org





Water Forum 2050

Securing Our Water Supplies and Protecting the Lower American River





Water Forum 2050: Vision and Goals



Coequal Objectives:

Provide a reliable and safe water supply for the region's economic health and planned development through to the year 2050; and

Preserve the fishery, wildlife, recreational, and aesthetic values of the lower American River

WATER FORUM | Securing Our Water Supplies and Protecting the Lower American River

A Legacy of Regional Collaboration



- 40 agencies and organizations united around shared goals: Protecting our water supplies and the lower American River
- 25+ years of building trust, resolving conflicts, and investing in long-term sustainability



The Impact of Water Forum 2000

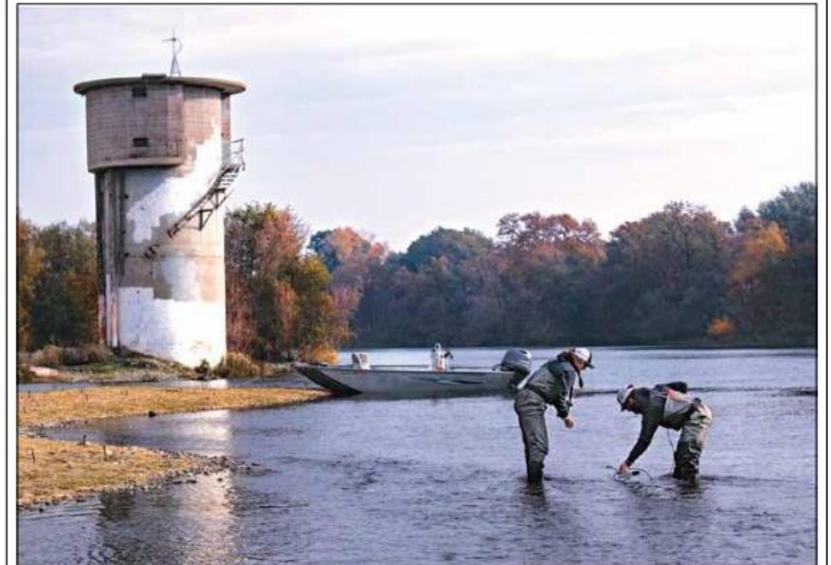


Carmichael Times

VOLUME 45 • ISSUE 1 *Serving Carmichael & Sacramento County since 1981* JANUARY 5, 2024

- Led significant habitat enhancements and a science-based flow standard for the LAR
- Gained reputation as leading scientific voice on the LAR
- Created a strong regional culture of trust, collaboration, and transparency

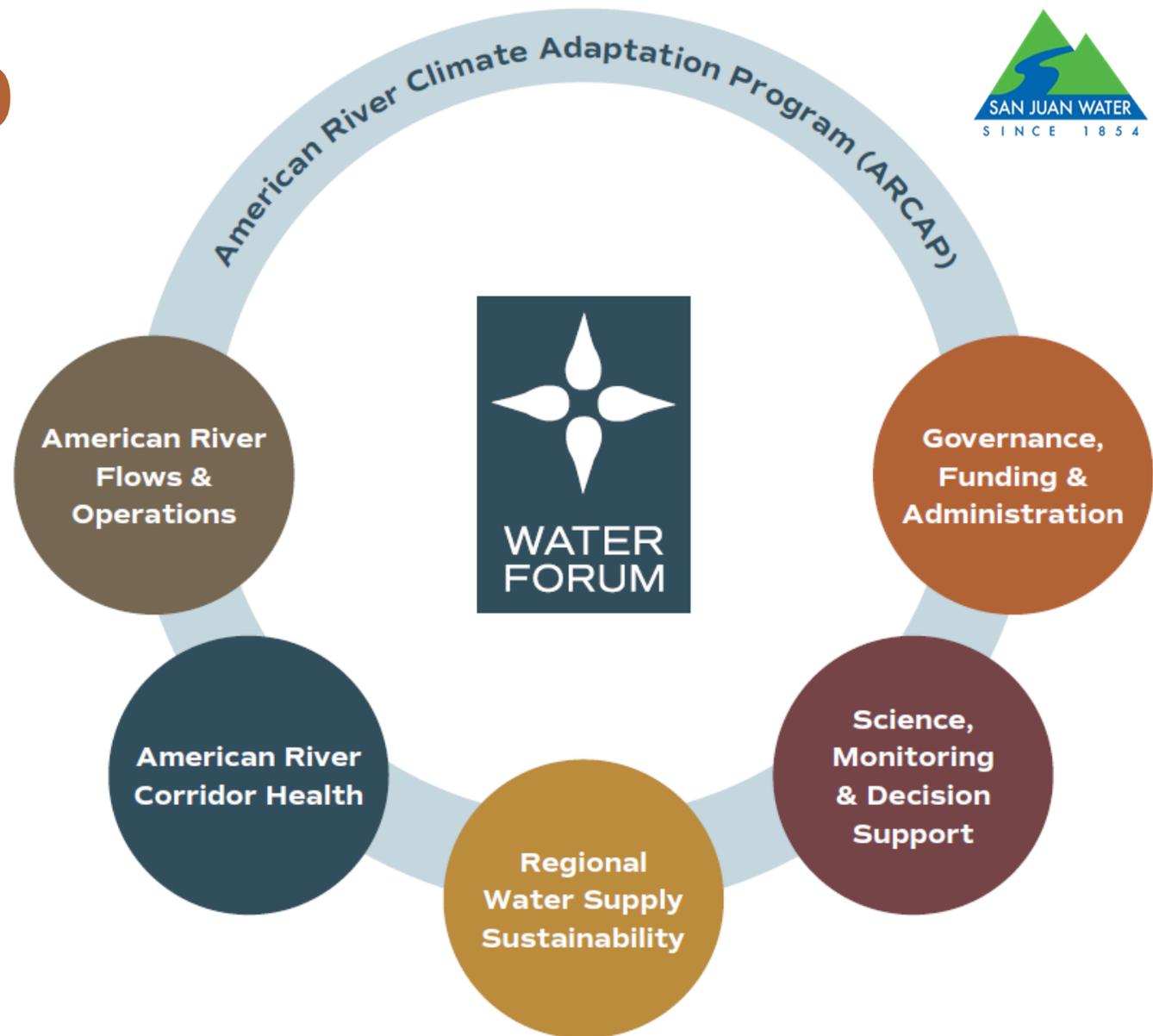
New Salmon Successes



Carmichael's iconic water tower is a sentinel near a newly established salmon nesting habitat near Ancil Hoffman Park. Biologists Maeghen Wedgeworth and Matt Ziemer drop markers prior to measuring underwater nests.

Water Forum 2050 Program Areas

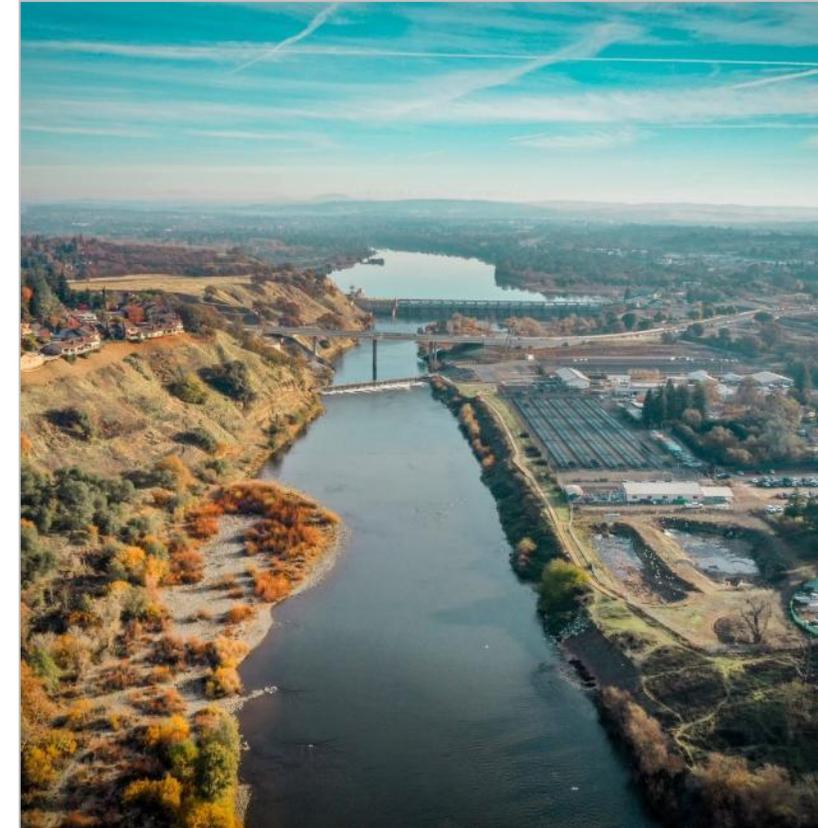
- Addresses critical water management issues through prism of climate adaptation
- *Continues and modernizes* the work of the Water Forum
- A framework for:
 - Collaboration
 - Action
 - Adaptive Management
 - Regional Planning



American River Flows and Operations



- Maintain and implement the Water Forum’s Flow Standard—sets *targets for minimum river flows and cold-water storage*
- Advocate for flexible, multi-benefit flood operations
- Support investments in infrastructure to manage water temperatures and quality
- Strengthen coordination with Reclamation and other federal and State partners



Regional Water Supply Sustainability

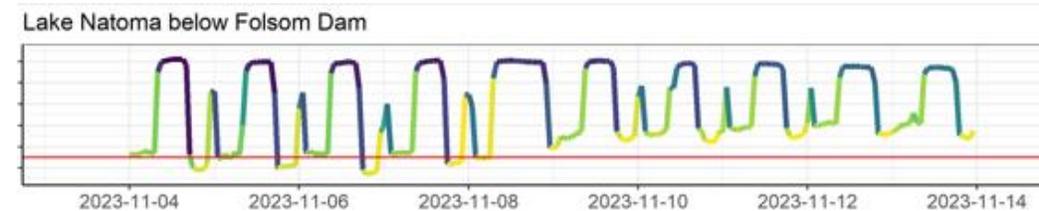
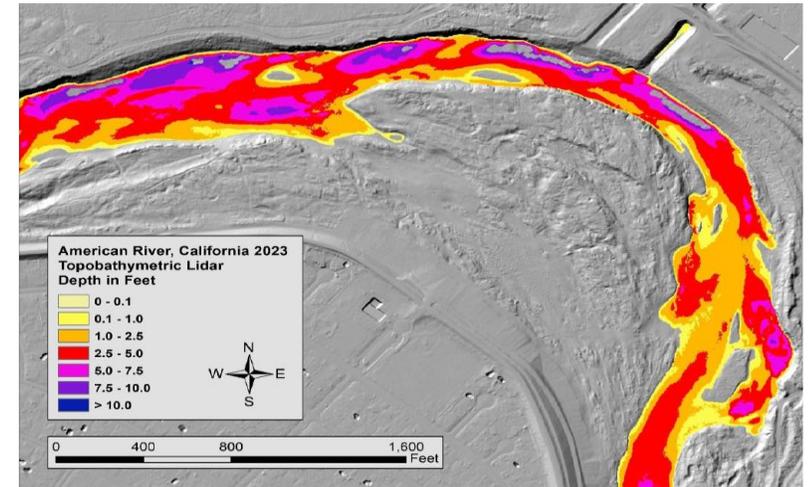


- Support integrated management of surface and groundwater > strengthen regional conjunctive use efforts
- Incorporates agency “Dry Time Actions” to balance river health and supply reliability, and facilitate enhanced coordination
- Promote alignment of water resource planning with regional land use decisions



Science, Monitoring, and Decision Support

- Develop data to support effective regional decision-making > build trust with partners
- Cutting-edge river science initiatives and special studies advance knowledge
- Data sharing promotes transparency, collaboration and public awareness
- Water Forum key partner for Healthy Rivers habitat/science program on American River



Governance, Finance, and Administration

- Promote the “Water Forum Way”
- Maintain a strong, representative governance structure
- Ensure sustainable funding, shared costs, and clear accountability
- Support public engagement, transparency, and long-term commitment



SJWD Purveyor Specific Agreement



- Affirms commitment to meet mandated demand reduction requirements
- Affirms implementation of Water Shortage Contingency Plans when triggered
- Includes conceptual WF support for future SJWD water supply reliability projects and associated rate requirements for such investments



San Juan's Funding \$upport



- FY 25/26 funding contribution approved by Board in May 2025
- SJWD-R (including Folsom-Ashland) = \$106,938 > Approx 5.4% of total budget > \$1.973M
- SJWD, CHWD, FOWD combined = 2nd largest funding contributors



Non-Contractual Voluntary Agreement

“This MOU and the attached Water Forum 2050 Agreement are intended to embody general principles agreed upon between and among the signatories. Still, they are not intended to, and do not, create contractual relationships, rights, obligations, duties, or remedies enforceable in a court of law by, between, or among the signatories or any third parties.”



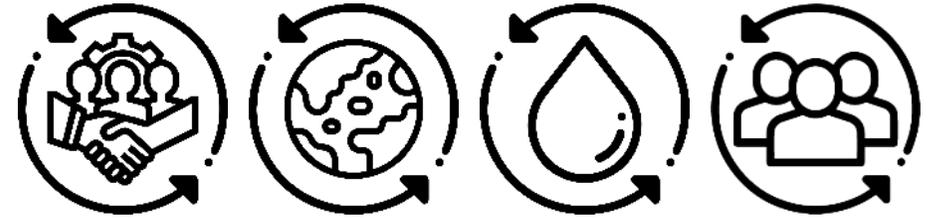
Support Water Forum 2050

- Build on 25+ years of successful regional collaboration
- Help protect the region's water future and various public benefits of the lower American River
- Maintain Water Forum capacity to produce best available science
- Need Water Forum for American River Healthy Rivers habitat/science program



Water Forum 2050 Participants

Invested in Our Future



Business Caucus

AKT Development*
Association General Contractors*
North State Building Industry Association*
Sacramento Association of Realtors*
Sacramento Metropolitan Chamber of Commerce*
Sacramento Regional Builders Exchange (SRBX)
Green Acres Nursery & Supply

Environmental Caucus

Environmental Council of Sacramento*
Friends of the River*
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Sierra Club Mother Lode Chapter*

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American River Flood Control District
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City of Sacramento*
League of Women Voters, Sacramento County*
Placer County
Sacramento Area Council of Governments
Sacramento Area Flood Control Agency (SAFCA)
Sacramento County*
Sacramento Regional Parks
Sacramento Valley Conservancy
SMUD*

Water Caucus

California American Water*
Carmichael Water District*
Citrus Heights Water District*
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City of Roseville*
City of Sacramento*
East Bay Municipal Utility District
El Dorado Irrigation District*
El Dorado Water Agency*

Elk Grove Water District*
Fair Oaks Water District*
Golden State Water Company / Arden-Cordova Water District*
Orange Vale Water Company*
Placer County Water Agency*
Regional Water Authority*
Sacramento Suburban Water District*
Sacramento County Water Agency*
San Juan Water District*

**Denotes an organization that was a signatory to the 2000 agreement*



STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: November 19, 2025
Subject: Fiscal Year 2024-2025 Results of Operations – Budget to Actual

RECOMMENDED ACTION

Receive report.

BACKGROUND

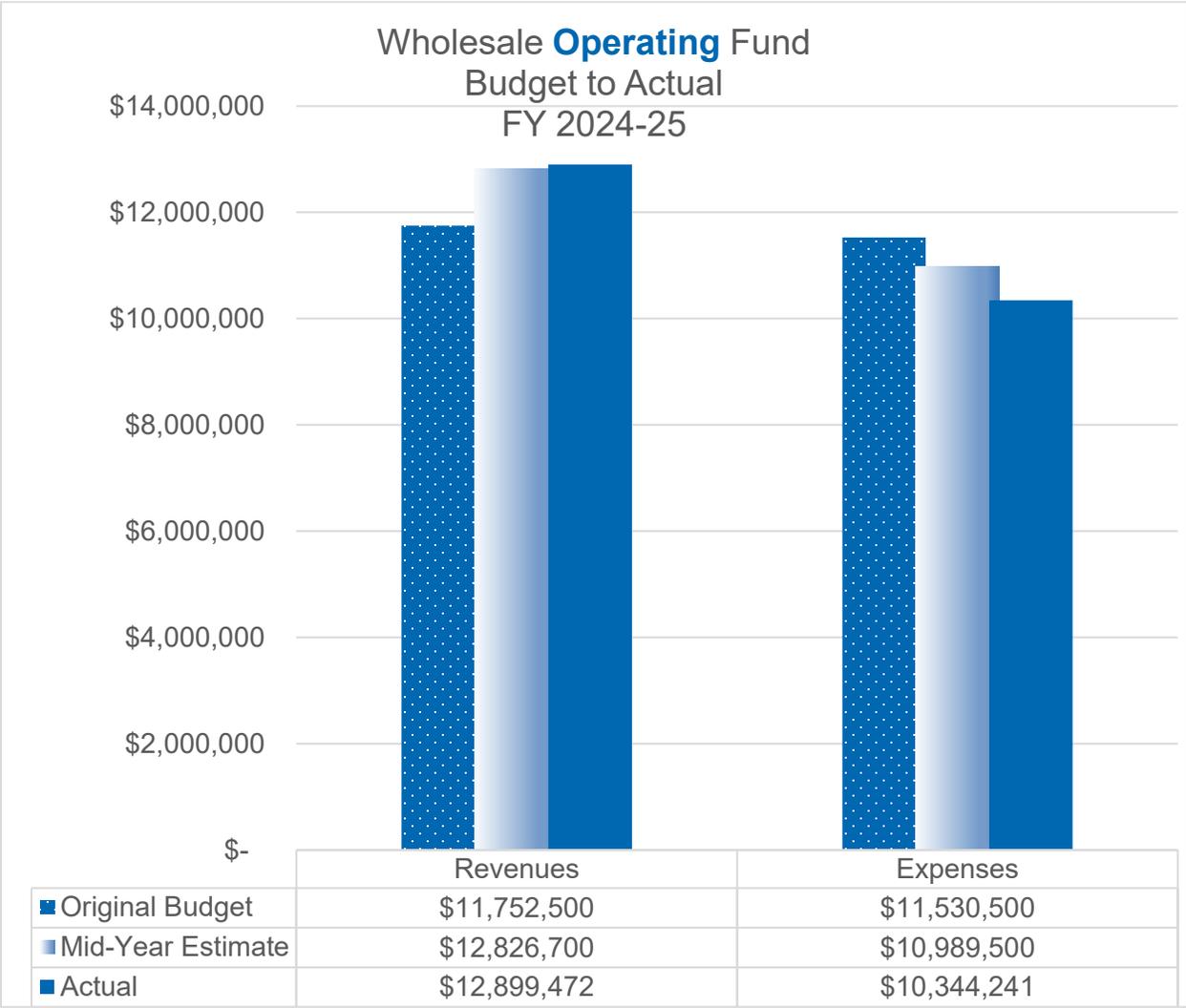
The Board of Directors adopted the Fiscal Year 2024-2025 Operating and Capital Budget on June 26, 2024. The Board of Directors received monthly budget to actual reports at each Board meeting during the fiscal year and a mid-year budget review was provided to the Board on April 16, 2025. The audit is complete, and staff are working with the auditors to produce the Annual Comprehensive Financial Report, which will be presented to the Finance Committee in December, along with their reports on the District's internal controls.

The purpose of this report is to provide an analysis to the Board of Directors on the actual activity of the District's four funds (Wholesale Operations, Wholesale Capital, Retail Operations and Retail Capital), on the budgetary basis of accounting, for Fiscal Year 2024-2025, as compared to the budget.

Wholesale Operations:

As illustrated in the table and graph below, Wholesale Operating revenues came in over both the budget and the mid-year estimate, and expenses came in under the budget and the mid-year estimate.

Revenues were \$1.14 million or 9.76% greater than anticipated in the original budget, which was on target with the mid-year estimate with actuals coming in less than 1% above the mid-year estimate. As reported in the mid-year budget review, the primary driver for the favorable revenue variance is increased water sales, which in total accounts for \$1.1 million of the \$1.14 million variance from budget. \$249,777 of the \$1.1 million was from higher than anticipated sales from the Wholesale Customer Agencies, with increased sales to Fair Oaks Water District accounting for 60% of the increase. The remainder was from higher than anticipated treatment revenue from Sacramento Suburban Water District. Due to the volatility in this revenue source, it isn't always budgeted. It was budgeted for this year, but we treated more than expected. We budgeted based on a schedule they provided that had them ceasing deliveries after February. They resumed deliveries in March, causing us to treat 3,326 acre feet more water than planned, at a higher cost per acre foot due to the January rate increase.



WHOLESALE OPERATING FUND					
	2023-24 Actual	FY 2024-25 Budget	2024-25 Mid-Year Estimate	2024-25 Actual	Variance from Budget
Beginning Available Reserves	\$ 2,101,691	\$ 2,914,091	\$ 2,306,100	\$ 2,306,100	\$ (607,991)
Revenues					
Water Sales	\$ 12,866,619	\$ 11,508,200	\$ 12,548,000	\$ 12,619,969	\$ 1,111,769
Other Revenues	415,605	244,300	278,700	279,503	\$ 35,203
Total Revenues	\$ 13,282,223	\$ 11,752,500	\$ 12,826,700	\$ 12,899,472	\$ 1,146,972
Expenses					
Salaries & Benefits	4,099,063	4,727,800	4,570,000	4,405,745	(322,056)
Source of Supply	1,080,693	1,170,800	1,104,200	1,081,227	(89,573)
Professional Services	749,007	765,500	578,500	519,608	(245,892)
Maintenance	315,532	594,200	524,600	356,134	(238,066)
Materials and Supplies	1,065,599	1,314,600	1,264,300	1,092,791	(221,809)
Debt Service - Interest	738,130	853,300	853,300	854,153	853
Debt Service - Principal	910,298	944,100	944,100	944,051	(49)
Other Expenses - excluding depn.	914,753	1,160,200	1,150,500	1,090,533	(69,667)
Total Expenses	\$ 9,873,075	\$ 11,530,500	\$ 10,989,500	\$ 10,344,241	\$ (1,186,259)
Net Income/(Loss)	\$ 3,409,149	\$ 222,000	\$ 1,837,200	\$ 2,555,232	\$ 2,333,232
Transfers In/(Out):					
Year-End Reserve Balancing	(3,204,740)	82,300	(1,033,200)	(1,499,860)	(2,494,260)
Reserves:					
Hinkle Loan Debt Service Reserve	-	912,200	912,200	912,105	912,200
Operating Reserve	2,306,100	2,306,191	2,197,900	2,449,371	(1,681,220)
Ending Reserves	\$ 2,306,100	\$ 3,218,391	\$ 3,110,100	\$ 3,361,476	\$ (769,020)

Wholesale Operating expenses came in \$1.18 million under budget, a variance of -10.29% from the original budget and 5.9% below the mid-year estimate. As predicted in the mid-year estimate, all categories of expense were lower than the original budget. Most of the decrease is due to the following (in order of magnitude):

- Salaries and Benefits: combined salaries and benefits were \$322,056 under budget, a 6.8% variance. Salaries were under budget by just 1%, but benefits were under budget by 6%, due primarily to health benefits increasing by 8.7% rather than the assumed 11% increase.
- Professional Services: staff had estimated Professional Services would come in under budget by \$187,000 due to abandoning the merger analysis. In the end, they were \$245,892 less than budget. As reported at mid-year, the District budgeted \$125,000 for the merger analysis consultant but had only spent \$3,800 when the Board decided to abandon that effort. In addition, legal expenses came in under budget due to \$70,000 planned but unspent for the Water Quality Control Plan and lower than anticipated general legal expenses from Stoel Rives. The Engineering Department had budgeted \$30,000 for Hydraulic Modeling Management that was not spent and the cost for the environmental work needed for the Warren Act contract came in \$59,500 under budget. Lastly, the IT Department had budgeted approximately \$28,000 for the SCADA system upgrade. The project is currently underway but was not done in FY 2024-25.

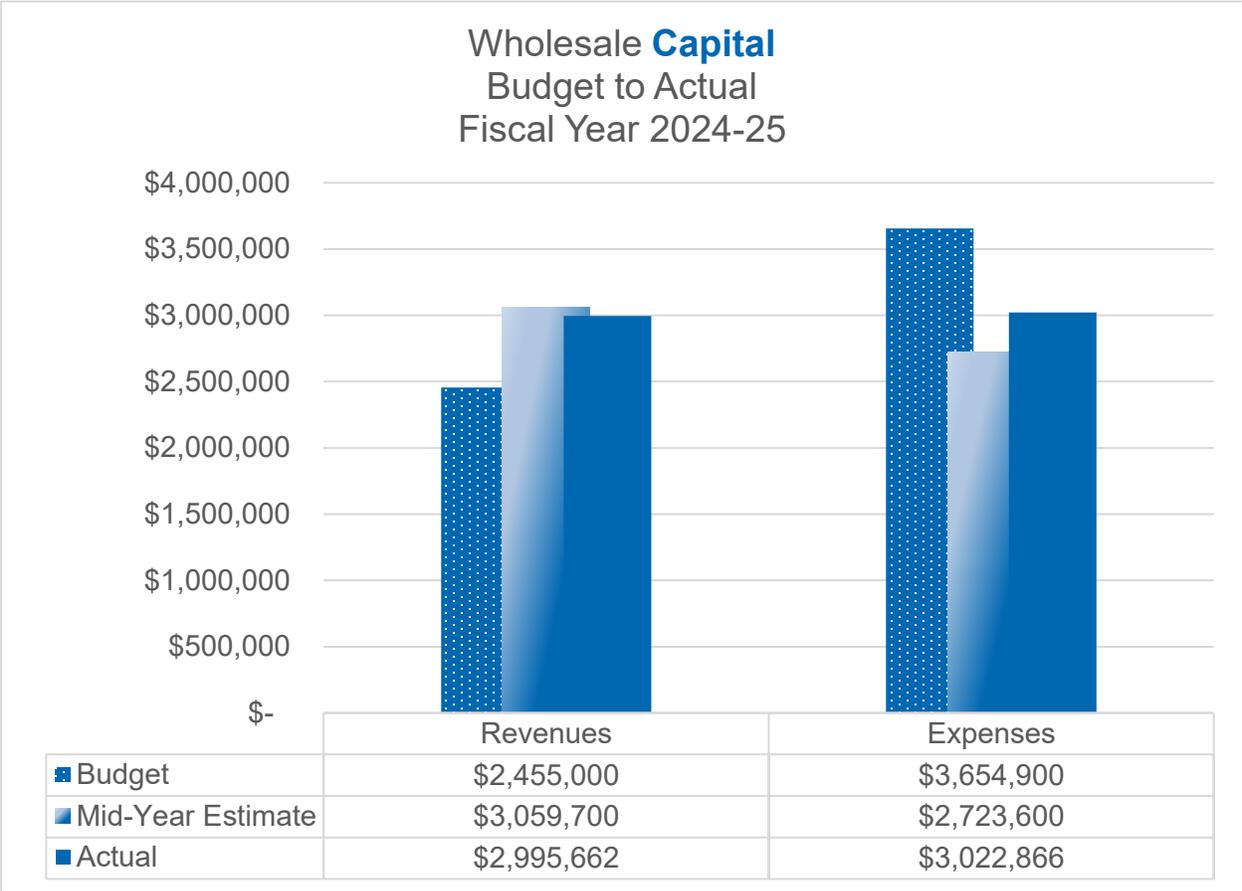
- Maintenance Costs: costs were \$238,000 less than the original budget. Most of the variance is due to grounds and water treatment plant maintenance activities being lower than planned as follows:
 - Original budget assumed \$75,000 to remove redwood trees along Auburn Folsom Blvd. Actual cost was only \$4,072.
 - Original budget included \$75,000 to clear trees and brush along the district's north fence line. This was not completed last year but is still being planned.
 - Water Treatment Plant maintenance costs came in under budget for a variety of reasons, the largest being:
 - Chlorine System maintenance costs came in \$26,000 under budget.
 - The filter gallery wiring and the caulking of the filter construction joints was not able to be completed, combined they were budgeted for \$25,000.
 - The clearing of the east side fence line and tree removal, budgeted for \$20,000, couldn't be completed last year.
- Materials and Supplies: Budgeted for \$1,314,600, actual expense was \$1,092,791, \$221,809 less than budgeted. Primary drivers were:
 - Water Treatment Plant general and safety supplies came in \$39,756 under budget.
 - Budgeted \$90,000 for 3 wholesale mailers, reduced to one at mid-year, and it ended up not being produced and sent until the current fiscal year.
 - Budgeted for 2 Consumer Confidence Reports due to upcoming change in requirements. We ended up only doing one, saving \$32,452.

As a result of the increased revenues and lower than anticipated expenses, staff was able to transfer \$2,411,960 into the capital reserve, \$2.5 million than anticipated (a transfer in to fund the Hinkle SRF debt reserve was anticipated, but not needed).

At the end of the fiscal year, Wholesale Operating fund had an available reserve balance of \$2,449,371 which is in conformance with the Board's Reserve Policy, and a restricted reserve of \$912,105 which is equal to one year of debt service as required by the State Water Resources Control Board for the Hinkle Reservoir loan.

Wholesale Capital:

Wholesale Capital revenues were 22% greater than the original budget but just 2.1% less than the mid-year estimate.



As reported during the mid-year budget review, Wholesale Capital revenues came in over budget due to better than anticipated interest income and due to the final loan disbursement for the Hinkle Reservoir project, which was not included in the original budget.

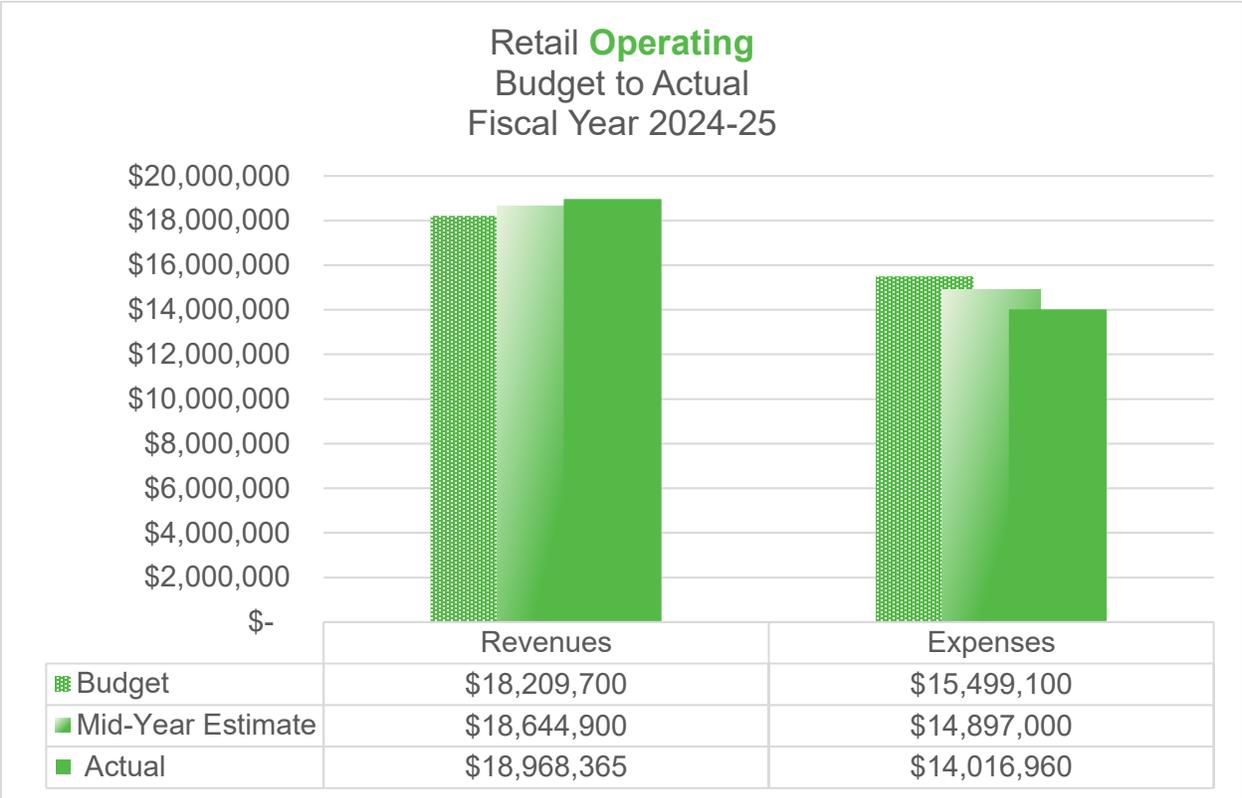
WHOLESALE CAPITAL FUND					
	2023-24 Actual	2024-25		Variance from	
		Adopted Budget	2024-25 Mid-Year Estimate	2024-25 Actual	Budget
Beginning Reserve Balance	\$ 2,485,798	\$ 25,281,827	\$ 27,138,741	\$ 27,138,741	
Revenues:					
Capital Contributions - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes & Assessments - Revenue	1,448,467	1,530,000	1,505,800	1,504,230	(25,770)
Tapping & Connection Fees - Revenue	131,890	75,000	80,100	91,142	16,142
Investment/Interest Revenue	495,297	850,000	1,211,100	1,137,420	287,420
Gain/Loss on Sale of Asset/Invsts.	36,688	-	7,600	7,740	7,740
Proceeds from Issuance of Debt	22,019,068	-	255,100	255,129	255,129
Total Revenues	\$ 24,131,410	\$ 2,455,000	\$ 3,059,700	\$ 2,995,662	\$ 540,662
Expenses:					
WTP & Improvements	293,207	1,414,100	2,008,900	2,858,406	1,444,306
Reservoirs & Improvements	1,799,354	-	500	13,670	13,670
Land Improvements	12,525	798,000	162,500	11,023	(786,977)
Equipment and Furniture	222,826	207,500	50,700	50,764	(156,736)
Professional Services	34,685	413,000	337,400	56,436	(356,564)
Vehicles	268,453	26,000	22,600	22,273	(3,727)
Software	-	20,000	-	-	(20,000)
Maintenance	-	307,000	116,000	10,293	(296,707)
Mains/Pipelines & Improvements	-	300,000	-	-	(300,000)
Buildings & Improvements	52,158	169,300	25,000	-	(169,300)
Total Expenses	\$ 2,683,207	\$ 3,654,900	\$ 2,723,600	\$ 3,022,866	\$ (632,034)
Transfers In/(Out):					
Year-End Reserve Balancing	\$ 3,204,740	\$ (82,300)	\$ 1,033,200	\$ 1,499,860	1,115,500
Net Capital Fund Income/(Loss)	\$ 24,652,943	\$ (1,282,200)	\$ 1,369,300	\$ 1,472,656	\$ 2,288,196
Ending Reserve Balance	\$ 27,138,741	\$ 23,999,627	\$ 28,508,041	\$ 28,611,397	\$ (4,508,414)

The Wholesale Capital expenditure budget funded 26 projects/equipment purchases totaling \$3,654,900; actual expenses were \$3,022,866 for work performed on 15 projects, 5 of which were unplanned. Of the 15 projects, 10 were completed and 5 were in progress at the end of the year. See Attachment A for listing of projects.

The budget anticipated Wholesale Capital reserves of \$24 million. Due to the favorable financial results in FY 2023-24 and FY 2024-25, the ending capital reserve at June 30, 2025 is \$28,611,397.

Retail Operations:

The graph below depicts Retail Operating revenues and expenses as compared to the original budget and the mid-year review. Revenues exceeded the budget, and expenses were under budget.



Retail Operating revenues of \$18,968,365 were 4.2% greater than the original budget and close to the mid-year estimate (greater by 1.7%). As discussed at the mid-year budget review, the favorable result is due to increased water sales. The budget assumed constant demand, when in reality demand increased by 5.6%.

Retail Operating expenses of \$14,016,960 were \$1.5 million less than the original budget, a variance of -9.6% and were 6% below the mid-year estimate. Every operating expense category, except Source of Supply, came in under budget. Most of the savings were from the following:

RETAIL OPERATING FUND					
	2023-24 Actual	2024-25 Budget	2024-25 Mid-Year Estimate	2024-25 Actual	Variance from Budget
Beginning Reserve Balance	\$ 2,923,210	\$ 2,809,710	\$ 3,231,341	\$ 3,231,341	\$ 421,631
Revenues					
Water Sales	\$ 16,822,756	\$ 17,455,000	\$ 17,952,000	\$ 18,203,227	\$ 748,227
Other Revenues	998,801	754,700	692,900	765,138	10,438
Total Revenues	\$ 17,821,558	\$ 18,209,700	\$ 18,644,900	\$ 18,968,365	\$ 758,665
Expenses					
Salaries & Benefits	\$ 6,062,068	\$ 6,974,200	\$ 6,868,700	\$ 6,397,804	\$ (576,396)
Source of Supply	3,302,100	3,367,800	3,402,000	3,411,120	43,320
Professional Services	344,332	634,300	529,600	437,268	(197,032)
Maintenance	454,209	951,800	852,200	738,216	(213,584)
Materials and Supplies	278,471	378,000	357,400	315,601	(62,399)
Debt Service - Interest	407,043	558,800	417,100	417,065	(141,735)
Debt Service - Principal	562,893	662,000	581,300	581,295	(80,705)
Other Expenses - excluding depre	1,495,000	1,972,200	1,888,700	1,718,590	(253,610)
Total Expenses	\$ 12,906,115	\$ 15,499,100	\$ 14,897,000	\$ 14,016,960	\$ (1,482,140)
Net Income/(Loss)	4,915,443	2,710,600	3,747,900	4,951,405	2,240,805
Transfers In/(Out):					
Year-End Reserve	(4,607,311)	(2,284,100)	(3,734,500)	(4,842,545)	(1,450,400)
Reserves:					
Restricted for Eureka Rd. Trans.					
Pipeline Loan Debt Service	131,521	136,300	131,521	131,521	(4,779)
Operating Reserve	3,099,820	3,236,210	3,111,320	3,208,680	(6,347,530)
Ending Available Reserves	\$ 3,231,341	\$ 3,236,210	\$ 3,244,741	\$ 3,340,201	\$ 1,212,036

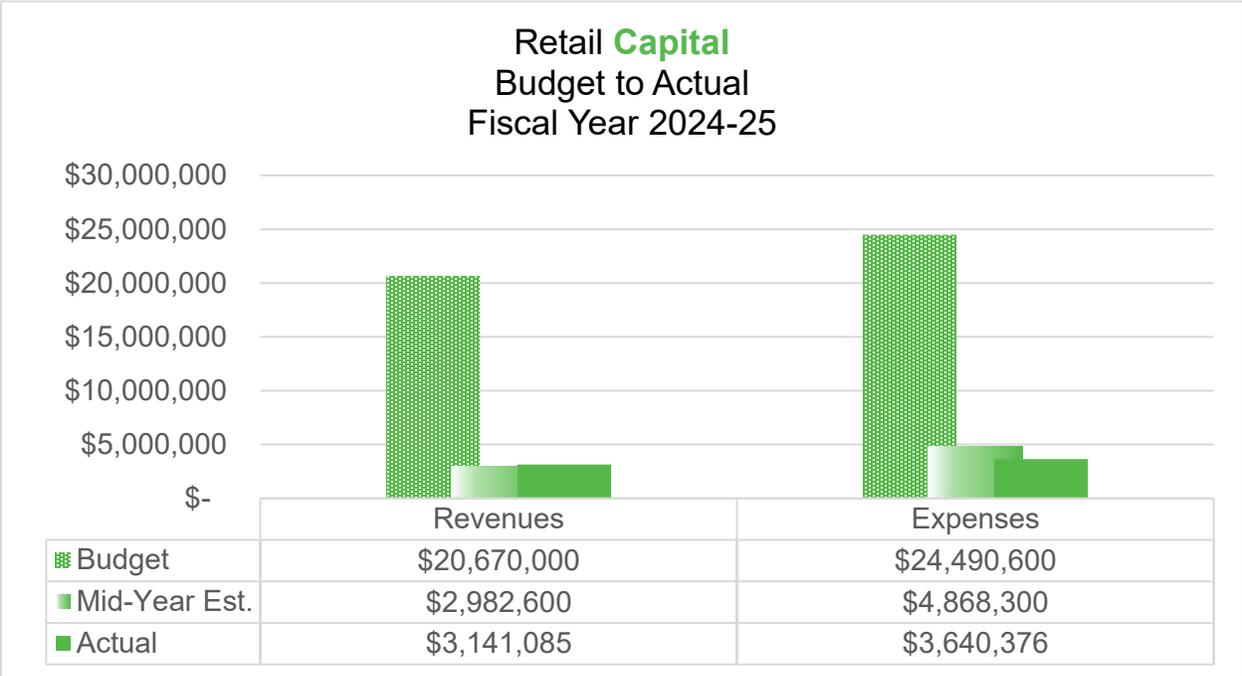
- Salaries and Benefits: Salaries and benefits combined came in \$576,396 under budget, a -8.3% variance from the budget. Salaries were under budget by 8% and benefits were under by 9%. The original budget assumed more overtime would be worked than what was actually incurred. Benefits were lower due to lower than anticipated increases in health care costs.
- Maintenance: Original budget included \$450,000 for emergency leak repairs. Actual expenses were just under \$190,000.
- Professional Services: under budget by \$197,032 or 31%, due primarily to engineering services budgeted that did not occur such as the Seeno Ave. (Rollingwood) easement evaluation and surveying and construction inspection services for develop related projects.
- Debt Service Interest: the original budget included interest expense of \$125,000 for a possible bond issuance to fund the Retail Groundwater Production Facility project, which did not occur.

The budget anticipated a transfer out to capital reserves of \$2,284,100. As a result of favorable operations in the prior and current year, the transfer was \$4,842,545.

At \$3,208,680, the Retail Operating reserve is in conformance with the District’s Reserve Policy. This, plus the required debt service reserve for the Eureka Road Transmission Pipeline Replacement Loan SRF Loan, puts the Retail Operating reserve at \$3,340,201 at the end of Fiscal Year 2024-25.

Retail Capital:

Both Retail Capital fund revenues and expenses were well below the original budget, but close to the mid-year estimate, so this result was expected.



Retail Capital fund revenues came in at \$3,141,085, which was \$17.5 million less than budgeted due to the delay on the Kokila Reservoir Replacement project, for which we anticipate receiving a grant of \$1.25 million and funding the remainder with a loan from the State Revolving loan fund, and the Retail Groundwater Production Facility bond of \$5 million. The Kokila Reservoir project was delayed while we waited on the loan and grant agreements and the Board decided to defund the Retail Groundwater Production Facility project, for the time being. Removing the effects of those projects, revenues were just 2% below budget.

RETAIL CAPITAL FUND					
	2023-24 Actual	2024-25 Budget	2024-25 Mid-Year Estimate	2024-25 Actual	Variance from Budget
Beginning Reserve Balance	\$ 18,425,211	\$ 21,762,736	\$ 23,095,758	\$ 23,095,758	\$ 1,333,022
Revenues:					
Property Tax Revenue	\$ 1,448,467	\$ 1,530,000	\$ 1,505,800	\$ 1,504,230	\$ (25,770)
Capital Facility Fees	1,270,147	100,000	485,000	565,384	465,384
Investment/Interest Income	719,173	680,000	983,200	1,053,410	373,410
Proceeds from Debt Issuance	3,345,186	17,110,000	-	-	(17,110,000)
Other Income	64,781	1,250,000	8,600	18,061	(1,231,939)
Total Revenues	\$ 6,847,754	\$ 20,670,000	\$ 2,982,600	\$ 3,141,085	\$ (17,528,915)
Expenses:					
Mains/Pipelines & Improvements	\$ 3,868,907	\$ 5,610,000	\$ 2,789,100	\$ 2,249,378	\$ (3,360,622)
Pump Stations & Improvements	1,904,295	3,759,000	456,500	67,699	(3,691,301)
Reservoirs & Improvements	-	12,860,000	25,000	14,310	(12,845,690)
Professional Services	-	400,000	260,000	208,101	(191,899)
Buildings & Improvements	44,419	199,300	61,100	56,117	(143,183)
Meters and Endpoints	738,428	852,800	682,800	681,647	(171,153)
Land Improvements	29,929	683,000	432,100	214,502	(468,498)
Equipment and Furniture	64,012	101,500	136,700	130,881	29,381
Software	-	25,000	21,000	13,500	(11,500)
Vehicles	134,529	-	4,000	4,243	4,243
Total Expenses	\$ 6,784,518	\$24,490,600	\$4,868,300	\$3,640,376	\$ (20,850,224)
Net Capital Fund Income/(Loss)	\$ 63,236	\$ (3,820,600)	\$ (1,885,700)	\$ (499,290)	\$ 3,321,310
Transfers In/(Out):					
Year-end Reserve Balancing	4,607,311	2,284,100	3,734,500	4,842,545	2,558,445
Reserves:					
Restricted for Expansionary Projects	\$ 3,380,308	\$ 5,211,966	\$ 3,765,300	\$ 1,456,166	(1,446,666)
Unrestricted Reserves	\$ 19,715,450	\$ 15,014,270	\$ 21,179,258	\$ 25,982,846	6,164,988
Ending Available Reserve Balance	\$ 23,095,758	\$ 20,226,236	\$ 24,944,558	\$ 27,439,012	\$ 7,212,776

Retail Capital expenditures came in at \$3,640,376, which was \$20,850,224 (428%) below the budget of \$24,490,600. This was anticipated during the mid-year budget review and is due to the delays described above on the Kokila Reservoir Replacement project and the Retail Groundwater Production Facility. But for these two projects expenses were under budget by \$8 million, or 33%.

The Retail Capital expenditure budget funded 40 projects/equipment purchases totaling \$24,490,600; actual expenses were 3,640,376 for work performed on 28 projects, 12 of which were unplanned. Of the 28 projects 21 were completed and 7 were in progress at the end of the year. See Attachment B for a listing of the projects.

Due to favorable results in the prior year, plus lower-than-expected expenditures, and a higher-than-expected transfer in from the operating fund, Retail Capital reserves at the end of the year are \$27,439,012, \$1,456,166 of this is reserved for specific future project expenditures.

ATTACHMENT A

Wholesale Capital Projects Activity Fiscal Year 2024-25				
Project Name	Total Budget	Actual	Completed	In progress
Backwash Hood Rehabilitation (Two)	\$ 900,000.00	\$ 2,676,359.09	X	
Lime Tower Assessment, Design and Replacment	373,100	152,152	X	
Three Thickener Access Ladders	200,000	25,405	X	
Power Monitors for LGB, Hinkle & ARC-S Pump Station (Hinkle share)	53,000	29,895	X	
Replace Vehicle #29 and GEM with new Utility Vehcile (V#55 Ford Maver	26,000	22,273	X	
Powdered Activated Carbon Systems	25,000	37,739	X	
Hinkle Reservoir Cover & Liner Replacement - Planning & Design	-	13,670	X	
Replace Engineering Survey Equipment (25/75 split W/R)	-	4,732	X	
VMWare Host Servers (50/50 Split W/R)	-	20,627	X	
Wholesale Master Plan Update	-	7,684	X	
Admin Deck and Shade Structure Project (50/50 split W/R)	148,000	11,023		X
Wholesale Meter Terminal Replacements (33 total)	66,000	10,293		X
Site Security Evaluation and Design	50,000	5,330		X
Preliminary Environmental Review for Hinkle 2	-	5,684		X
Wholesale Property Evaluation	50,000	-		X
WTP Site Paving, Slurry Seal and Re-Stripe	650,000	-		
HTB 72-in T-main Joint Seals (WECO Seals, Hinkle to Bacon)	191,000	-		
Admin PG&E Electrical Service Upgrade (50/50 split W/R)	169,300	-		
Reline 60-in Pipeline from Filters to Inlet Structure	150,000	-		
Launderer & Settling Tube Evaluation and Replacement	100,000	-		
Replacement of TW1 60-in Valve (Valve No. 28)	75,000	-		
Replacement of 48-in Valve on 48-in Bypass (Valve No. 29)	75,000	-		
Filter Effluent Pipe Thickness Testing (In Filter Gallery)	75,000	-		
Spent Backwash Pump Station Rehab (3 pumps total, one rehab per yr)	58,000	-		
Twin 54-in T-mains and BFV Actuators Rehab/Repairs	50,000	-		
Hinkle Embankment Restoration and Repair	50,000	-		
Penstock Manifold and BFV Actuators Rehab/Repair	38,000	-		
Fiber Optic Cabling to Solids Handling Building	30,000	-		
Evaluation of 60-inch pipeline from Filtlers to Inlet Structure	25,000	-		
In Plant Pumps SCADA Integration	20,000	-		
Replace Engineering Plotter/Scanner (50/50 split W/R)	7,500	-		
Total	\$ 3,654,900.00	\$ 3,022,865.58		

Note: See pages 59-65 of the San Juan Water District Adopted Budget Fiscal Year 2024-2025 for project descriptions.

ATTACHMENT B

Retail Capital Projects Activity				
Fiscal Year 2024-25				
Project Name	Total Budget	Actual	Completed	In Progress
FY23-24 Air/Vacuum Relief Valve Replacements	\$ 800,000	\$ 751,413.69	X	
Meter Replacement Program (All Routes)	667,000	671,955.87	X	
FY 24-25 Failed Service Lateral Replacements (including related paving)	435,000	780,857.74	X	
Douglas Blvd. 6 inch to 12 inch Pipeline Improvements (Douglas Blvd. Pipeline Replacement (AFR Intersection))	200,000	192,076.24	X	
Failed Meter Replacements	170,000	-	X	
Power Monitors for LGB, Hinkle, and ARC-S Pump Stations	110,000	60,697.31	X	
Bacon New Perimeter Fencing	80,000	163,866.61	X	
Replace Equip #E18 (2007 Forklift)	54,000	48,183.23	X	
Meter Reading Equip for Field Ops Meter Truck	40,000	47,875.01	X	
Retail Water Modeling Software (replaces Infowater)	25,000	13,500.00	X	
Connex Storage Box	20,000	26,059.92	X	
Replace Meter Shed and combine with Engr Meter Shed	10,000	8,305.10	X	
Vacuum Pit Upgrade - Unplanned/Not in the Budget	-	39,611.89	X	
Crown Pt. PS Pump #2 VFD - Unplanned/Not in the Budget	-	7,001.54	X	
Field Service Roll Up Door Replacement	-	21,751.81	X	
FY23-24 Blow off Valve Replacements	-	127,771.77	X	
9437 Erwin Ave. - Developer Project	-	9,957.15	X	
Winterhawk Subdivision ARV (4 count)	-	42,491.00	X	
101 Hawk Point Ct. Water Main Valve Replacement	-	12,126.40	X	
6400 and 6460 Cavitt Stallman Rd. 12" Mainline Butterfly Valve Replacement	-	37,352.10	X	
8" Mainline Gate Valve 6560 Itchy Acres	-	6,884.85	X	
9621 Snowberry Way 8" Valve Replacement	-	31,859.66	X	
Replace Engineering Survey Equipment	-	14,195.25	X	
VMWare Host Servers	-	20,627.23	X	
Replace Vehicle #29 and GEM with new Utility Vehicle (V#55 Ford Maverick)	-	4,242.50	X	
Kokila Reservoir (Replace Hypalon w/ 4.0 MG Tank) - Design	12,860,000	14,309.76		X
FY 24-25 Air/Vacuum Relief Valve Replacements	1,100,000	198,921.70		X
Pump Station Evaluation (eval of all District pump stations)	300,000	202,770.68		X
Fire Hydrant Replacements	200,000	30,064.54		X
Admin Deck and Shade Structure Project (50/50 split W/R)	148,000	11,023.31		X
Santa Juanita 3-in Pipeline Replacement (900-lf of 8-in)	70,000	23,644.00		X
Eckerman 8 inch tie in (50 LF So. Conn to "The Park" Subdivision)	55,000	3,852.50		X
Site Security Evaluation and Design (50/50 split W/R)	50,000	5,330.00		X
1.5 - 3" meter replacement and rebuilds	15,800	9,691.04		X
Retail Groundwater Production Facilities	2,575,000	-		
FY 24-25 Service Laterals Replacement (Hidden Lakes)	1,600,000	51.19		
FY23-24 Service Laterals that exceed capitalization threshold/Planned Replacements	750,000	-		
Bacon PS new roof and fan relocation (approx 3,400 sf)	680,000	-	determined not needed	
Corporate Site Paving Improvements - Around Field Services Building	350,000	-		
Wharf Hydrant Replacements	225,000	-		
Hinkle BPS (rehab 2 pumps/motors for Ashland and 3 for Crown Pt, 5 tot)	200,000	-		
Admin PG&E Electrical Service Upgrade (50/50 split W/R)	169,300	-		
Fence for Sierra 30-in and Bacon 33-in pipelines at 8310 Santa Juanita Ave. 1,400 LF	105,000	-		
Subway PRS Replacement	75,000	-		
Hidden Lakes from W Hidden Lakes to Haley (950-lf of 12-in)	75,000	-		
Canyon Falls Village PRS Replacement	61,000	-		
Lakeland Dr from Douglas to East Granite (650-lf of 12-in)	55,000	-		
Mooney Tank Need and Condition Assessment	50,000	-		
Fuller Drive Pipeline Extension from AFR intersection (575-lf of 10-in)	45,000	-		
Pump Station Pressure Transmitters (E&H Pressure Transmitters)	38,000	-		
ARS Pump Station - Replace 4 Pressure Control Valves with Check Valves	20,000	-		
Replace Engr Plotter/Scanner	7,500	-		
FY22-23 Planned Service Lateral Replacements	-	53.24		
Total	\$ 24,490,600	\$ 3,640,376		

Note: See pages 69-79 of the San Juan Water District Adopted Budget Fiscal Year 2024-2025 for project descriptions.

STAFF REPORT

To: Board of Directors
From: Adam Larsen, General Manager
Date: November 19, 2025
Subject: General Manager's Monthly Report (October)

RECOMMENDED ACTION

For information only, no action requested.

TREATMENT PLANT OPERATIONS

Water Production

Item	October 2025	October 2024	Difference
Monthly Production AF	3,612.38	5,042.60	-39.59%
Daily Average MG	38.02	53.12	-39.72%
Annual Production AF	39,011.85	46,012.58	-17.95%

Water Turbidity

Item	October 2025	September 2025	Difference
Raw Water Turbidity NTU	2.25	2.50	-11.11%
Treated Water Turbidity NTU	0.016	.016	0 %
Monthly Turbidity Percentage Reduction	99.28%	99.35% %	

*Folsom Lake Reservoir Storage Level AF**

Item	2025	2024	Difference
Lake Volume AF	421,473	400,516	4.97 %

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

* Total Reservoir Capacity: 977,000 AF

Other Items of Interest:

- None

SYSTEM OPERATIONS

Distribution Operations:

Item	October 2025	September 2025	Difference
Leaks and Repairs	6	7	-3
Mains Flushed	0	44	-44
Valves Exercised	0	0	0
Hydrants Maintenance	0	0	0
Back Flows Tested	3	49	-43
Customer Service Calls	44	37	+7

Distribution System Water Quality:

Water Quality Samples Taken	# Failed Samples	Supporting Information
40 Lab 24 In-House	0	

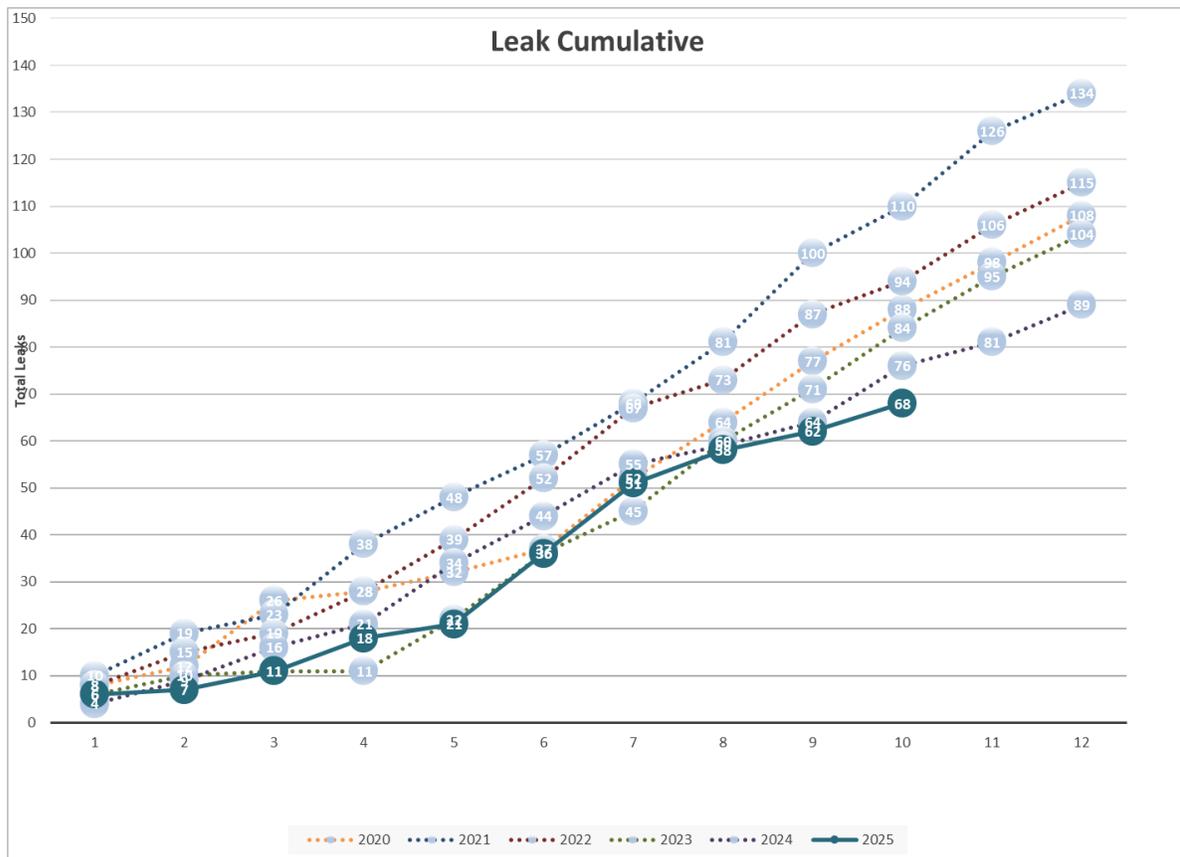


Figure 1: Annual Distribution System Leaks

CUSTOMER SERVICE ACTIVITIES

Billing Information for Month of October

Total Number of Bills Issued	Total Number of Reminders Mailed	Total Number of Shut-off Notices Delivered	Total Number of Disconnections
3787	623	0	0

Water Efficiency Activities for October

Water Waste Complaints Received	Number of Customers Contacted for High Usage (potential leaks)	Number of Rebates Processed	Number of Meters Tested/Repaired (non-reads)
4	200	6	24

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 on hold.
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	In Construction	Contractor to submit deposit for construction.
The Ivy at Granite Bay (formerly Pond View)	Senior Living Community (5620, 5630, 5640, 5650 Douglas Blvd; APNs 048-142-089, -092)	In Planning	Developer to submit improvement plans in 2025.
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Hawk Estates	6-Lot Minor Subdivision (Dearwester Ln)	In Planning	Anticipate 1 st plan review submittal in 2025
Whitehawk I	24 Lot Subdivision (Douglas, east of Sierra College)	In Design	2nd plan review submitted 11/2024
WellQuest Granite Bay Cottages	16 Senior Housing Units (just east of 9747 Sierra College Blvd)	In Construction	Pre-construction meeting in Sept 2025
Excelsior Oaks	12-Lot Subdivision (Excelsior Ave, west of Peerless Ave)	In Design Review	Initial plan review submitted April 2025
Orange Meadow Estates	6-Lot Subdivision (Santa Juanita Ave, south of Oak Ave)	In Design Review	Initial plan review submitted Sept 2025

ENGINEERING - CAPITAL PROJECTS

Status Update for Current Retail Projects

Project Title	Description	Status	Issues / Notes
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Construction	Notice to Proceed issued August 27, 2025
Canyon Falls Village and "Subway" PRS Replacements	Rehabilitation of existing Pressure Reducing Stations (near the intersections of Canyon Falls Dr and Santa Juanita Ave, and AFR and Park PI)	In Design	Construction in FY 25/26
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Construction	FY23/24 replacements (ACE Shopping Center) & FY24/25 (Hidden Oaks)
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the 20 years as identified in the 2020 Retail Master Plan	In Design	Construction of FY23/24 complete. Design complete for FY24/25, to be bid after construction of service replacements
Lakeland Dr Pipeline Replacement	Replacement of approx. 650-lf of 8-in pipe with new 12-in (from Douglas Blvd to W Granite Dr)	In Design	Design in FY24/25, Construction in FY26/27
W Hidden Lakes Dr Pipeline Replacement	Replacement of approx. 950-lf of existing 8-in pipe with new 12-in (from 7960 W Hidden Lakes Dr to Haley Dr)	In Design	Design in FY24/25, Construction in FY26/27
Fuller Dr Pipeline Extension	Installation of approx. 575-lf of new 10-in pipe (Fuller Dr, just east of AFR)	In Design	Design in FY24/25, Construction in FY26/27
Santa Juanita Ave Pipeline Replacement	Replacement of approx. 1,500-lf of existing 3-in pipe with new 8-in (from 8045 Santa Junita Ave to Barton Rd)	In Design	Design in FY24/25, Construction in FY25/26
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY25/26

Status Update for Current Wholesale Projects

Project Title	Description	Status (% Complete)	Issues/ Notes
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 Construction	Construction for first Hood complete. Second Hood construction on hold until repairs completed on first Hood.
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY25/26

SAFETY & REGULATORY TRAINING – October 2025

Training Course	Staff
NFPA 70e	Treatment & Pump Team
Trenching & Excavation	Field Services Team

FINANCE/BUDGET

See attached



San Juan Water District, CA

Wholesale Operating Income Statement Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 010 - WHOLESAL					
Revenue					
41000 - Water Sales	10,602,100.00	10,602,100.00	2,097,217.50	6,236,582.28	4,365,517.72
43000 - Rebate	2,000.00	2,000.00	0.00	743.97	1,256.03
45000 - Other Operating Revenue	40,000.00	40,000.00	160.37	548.80	39,451.20
49000 - Other Non-Operating Revenue	231,000.00	231,000.00	0.00	11,081.58	219,918.42
49990 - Transfer In	1,628,400.00	1,628,400.00	0.00	0.00	1,628,400.00
Revenue Total:	12,503,500.00	12,503,500.00	2,097,377.87	6,248,956.63	6,254,543.37
Expense					
51000 - Salaries and Benefits	5,173,300.00	5,173,300.00	335,262.17	1,587,762.09	3,585,537.91
52000 - Debt Service Expense	823,800.00	823,800.00	0.00	41,329.37	782,470.63
53000 - Source of Supply	820,400.00	820,400.00	5,144.13	302,866.47	517,533.53
54000 - Professional Services	919,200.00	919,200.00	8,955.24	135,829.24	783,370.76
55000 - Maintenance	719,200.00	719,200.00	2,735.64	85,650.78	633,549.22
56000 - Utilities	339,000.00	339,000.00	0.00	12,663.63	326,336.37
57000 - Materials and Supplies	1,080,000.00	1,080,000.00	28,606.79	440,013.90	639,986.10
58000 - Public Outreach	41,800.00	41,800.00	300.00	6,767.94	35,032.06
59000 - Other Operating Expenses	907,000.00	907,000.00	114,957.43	414,934.33	492,065.67
69000 - Other Non-Operating Expenses	2,500.00	2,500.00	0.00	750.00	1,750.00
Expense Total:	10,826,200.00	10,826,200.00	495,961.40	3,028,567.75	7,797,632.25
Fund: 010 - WHOLESAL Surplus (Deficit):	1,677,300.00	1,677,300.00	1,601,416.47	3,220,388.88	-1,543,088.88
Total Surplus (Deficit):	1,677,300.00	1,677,300.00	1,601,416.47	3,220,388.88	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESAL	1,677,300.00	1,677,300.00	1,601,416.47	3,220,388.88	-1,543,088.88
Total Surplus (Deficit):	1,677,300.00	1,677,300.00	1,601,416.47	3,220,388.88	



San Juan Water District, CA

Wholesale Capital Income Statement Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 011 - Wholesale Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,535,900.00	1,535,900.00	16,505.07	17,142.41	1,518,757.59
44000 - Connection Fees	75,000.00	75,000.00	219.00	51,188.00	23,812.00
49000 - Other Non-Operating Revenue	910,300.00	910,300.00	0.00	162,500.71	747,799.29
Revenue Total:	2,521,200.00	2,521,200.00	16,724.07	230,831.12	2,290,368.88
Expense					
55000 - Maintenance	730,000.00	730,000.00	0.00	92,372.32	637,627.68
61000 - Capital Outlay	4,113,300.00	4,113,300.00	54,976.72	109,523.15	4,003,776.85
69900 - Transfers Out	1,628,400.00	1,628,400.00	0.00	0.00	1,628,400.00
Expense Total:	6,471,700.00	6,471,700.00	54,976.72	201,895.47	6,269,804.53
Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):	-3,950,500.00	-3,950,500.00	-38,252.65	28,935.65	-3,979,435.65
Total Surplus (Deficit):	-3,950,500.00	-3,950,500.00	-38,252.65	28,935.65	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
011 - Wholesale Capital Outl...	-3,950,500.00	-3,950,500.00	-38,252.65	28,935.65	-3,979,435.65
Total Surplus (Deficit):	-3,950,500.00	-3,950,500.00	-38,252.65	28,935.65	



San Juan Water District, CA

Retail Operating Income Statement Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 050 - RETAIL					
Revenue					
41000 - Water Sales	17,811,200.00	17,811,200.00	1,623,160.23	2,713,918.83	15,097,281.17
45000 - Other Operating Revenue	443,000.00	443,000.00	121,816.87	155,341.28	287,658.72
49000 - Other Non-Operating Revenue	258,400.00	258,400.00	19,750.00	-34.00	258,434.00
Revenue Total:	18,512,600.00	18,512,600.00	1,764,727.10	2,869,226.11	15,643,373.89
Expense					
41000 - Water Sales	4,000.00	4,000.00	399.48	1,768.01	2,231.99
51000 - Salaries and Benefits	7,571,300.00	7,571,300.00	456,098.68	2,180,387.25	5,390,912.75
52000 - Debt Service Expense	485,400.00	485,400.00	0.00	27,552.92	457,847.08
53000 - Source of Supply	3,542,700.00	3,542,700.00	702,345.00	1,688,286.55	1,854,413.45
54000 - Professional Services	1,064,800.00	1,064,800.00	6,619.87	176,918.00	887,882.00
55000 - Maintenance	431,600.00	431,600.00	15,520.49	97,183.32	334,416.68
56000 - Utilities	700,000.00	700,000.00	0.00	140,635.00	559,365.00
57000 - Materials and Supplies	393,500.00	393,500.00	13,955.92	93,734.30	299,765.70
58000 - Public Outreach	75,000.00	75,000.00	0.00	16,360.69	58,639.31
59000 - Other Operating Expenses	1,118,900.00	1,118,900.00	224,588.37	470,123.68	648,776.32
69000 - Other Non-Operating Expenses	59,000.00	59,000.00	0.00	2,250.00	56,750.00
69900 - Transfers Out	1,898,500.00	1,898,500.00	0.00	0.00	1,898,500.00
Expense Total:	17,344,700.00	17,344,700.00	1,419,527.81	4,895,199.72	12,449,500.28
Fund: 050 - RETAIL Surplus (Deficit):	1,167,900.00	1,167,900.00	345,199.29	-2,025,973.61	3,193,873.61
Total Surplus (Deficit):	1,167,900.00	1,167,900.00	345,199.29	-2,025,973.61	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
050 - RETAIL	1,167,900.00	1,167,900.00	345,199.29	-2,025,973.61	3,193,873.61
Total Surplus (Deficit):	1,167,900.00	1,167,900.00	345,199.29	-2,025,973.61	



San Juan Water District, CA

Retail Capital Income Statement Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 055 - Retail Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,535,900.00	1,535,900.00	16,505.07	17,142.41	1,518,757.59
44000 - Connection Fees	100,000.00	100,000.00	2,684.00	11,384.00	88,616.00
49000 - Other Non-Operating Revenue	1,981,200.00	1,981,200.00	0.00	178,694.73	1,802,505.27
49792 - Proceeds from Issuance of Debt	12,110,000.00	12,110,000.00	0.00	0.00	12,110,000.00
49990 - Transfer In	1,898,500.00	1,898,500.00	0.00	0.00	1,898,500.00
Revenue Total:	17,625,600.00	17,625,600.00	19,189.07	207,221.14	17,418,378.86
Expense					
54000 - Professional Services	104,000.00	104,000.00	0.00	10,850.25	93,149.75
61000 - Capital Outlay	21,894,300.00	21,894,300.00	75,804.28	1,158,769.54	20,735,530.46
Expense Total:	21,998,300.00	21,998,300.00	75,804.28	1,169,619.79	20,828,680.21
Fund: 055 - Retail Capital Outlay Surplus (Deficit):	-4,372,700.00	-4,372,700.00	-56,615.21	-962,398.65	-3,410,301.35
Total Surplus (Deficit):	-4,372,700.00	-4,372,700.00	-56,615.21	-962,398.65	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
055 - Retail Capital Outlay	-4,372,700.00	-4,372,700.00	-56,615.21	-962,398.65	-3,410,301.35
Total Surplus (Deficit):	-4,372,700.00	-4,372,700.00	-56,615.21	-962,398.65	

Summary

Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
185170	Bacon Pump Station Perimeter Fenc	-7,452.08	0.00	-7,452.08
201117	Backwash Hood Rehabilitation (Two	0.00	22,723.28	-22,723.28
215120	Kokila Reservoir (Replace Hypalon w	31,557.50	662,799.04	-631,241.54
241101	Rehabilitation of 3 Backwash Pump	0.00	16,989.82	-16,989.82
241106	Launderer & Settling Tube Evaluati	0.00	426.69	-426.69
241108	Wholesale Meter Terminal Replacen	0.00	65,635.81	-65,635.81
241109	Wholesale Meter PLC Replacements	0.00	26,309.82	-26,309.82
245106	FY23-24 Service Laterals Planned Rej	0.00	755.75	-755.75
245108	FY23-24 Air/Vacuum Relief Valve Rej	-34,717.55	0.00	-34,717.55
255125	Pump Station Evaluation (All District	0.00	10,850.25	-10,850.25
255133	FY24-25 Air/Vacuum Relief Valve Rej	0.00	1,325.00	-1,325.00
255135	FY24-25 Planned Service Laterals Rej	0.00	5,118.04	-5,118.04
263149	Admin CS Counter Improvement Pro	0.00	6,088.20	-6,088.20
265163	FY 25-26 Failed Svc Lat Repl (incl pav	0.00	368,275.54	-368,275.54
265171	FY25-26 Meter Replacement Prograr	0.00	25,640.89	-25,640.89
Project Totals:		-10,612.13	1,212,938.13	-1,223,550.26

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	-10,612.13	1,120,565.81	-1,131,177.94
CIP - Expense	0.00	92,372.32	-92,372.32
Group Totals:	-10,612.13	1,212,938.13	-1,223,550.26

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Engineering	-3,160.05	1,212,938.13	-1,216,098.18
Field Services	-7,452.08	0.00	-7,452.08
Type Totals:	-10,612.13	1,212,938.13	-1,223,550.26

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
011-700-54120	Professional Services - Other	0.00	426.69	426.69
011-700-57120	Maintenance - Facility	0.00	91,945.63	91,945.63
011-700-61140	Capital Outlay - Buildings & I...	0.00	3,044.10	3,044.10
011-700-61145	Capital Outlay - WTP & Impro...	0.00	39,713.10	39,713.10
055-20030	Retentions Payable	10,612.13	0.00	10,612.13
055-700-54120	Professional Services - Other	0.00	10,850.25	10,850.25
055-700-61140	Capital Outlay - Buildings & I...	0.00	3,044.10	3,044.10
055-700-61150	Capital Outlay - Mains/Pipeli...	0.00	375,474.33	375,474.33
055-700-61153	Capital Outlay - Meters and E...	0.00	25,640.89	25,640.89
055-700-61155	Capital Outlay - Reservoirs & ...	0.00	662,799.04	662,799.04
GL Account Totals:		10,612.13	1,212,938.13	1,223,550.26



San Juan Water District, CA

Balance Sheet

Account Summary

As Of 10/31/2025

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
Asset					
Type: 1000 - Assets					
10010 - Cash and Investments	7,113,174.25	28,933,231.03	1,324,221.85	26,903,960.26	64,274,587.39
10510 - Accounts Receivable	94,370.34	0.01	637,383.12	-0.01	731,753.46
11000 - Inventory	9,215.46	0.00	574,251.62	228,333.88	811,800.96
12000 - Prepaid Expense	150,084.29	0.00	2,756.06	0.00	152,840.35
12850 - Lease Receivable	1,359,940.15	0.00	1,359,940.16	0.00	2,719,880.31
14010 - Deferred Outflows	3,354,588.46	0.00	3,341,046.66	0.00	6,695,635.12
17010 - Capital Assets - Work in Progress	439,363.11	0.00	670,229.32	0.00	1,109,592.43
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	1,292,811.55	0.00	316,104.82	0.00	1,608,916.37
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	9,575,450.81	0.00	16,622,628.81
17300 - Capital Assets - Buildings & Improvements	1,336,421.99	0.00	380,889.96	0.00	1,717,311.95
17350 - Capital Assets - Water Treatment Plant & Imp	44,615,682.09	0.00	16,000.00	0.00	44,631,682.09
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	63,795,560.29	0.00	91,925,595.24
17410 - Capital Assets - Meters	17,097.25	0.00	1,782,452.69	0.00	1,799,549.94
17500 - Capital Assets - Reservoirs & Improvements	27,025,881.53	0.00	2,492,421.90	0.00	29,518,303.43
17700 - Capital Assets - Equipment & Furniture	14,058,942.87	0.00	1,238,235.07	0.00	15,297,177.94
17750 - Capital Assets - Vehicles	406,054.38	0.00	1,108,594.75	0.00	1,514,649.13
17800 - Capital Assets - Software	296,006.46	0.00	697,450.61	0.00	993,457.07
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-49,735,481.76	0.00	-35,489,478.61	0.00	-85,224,960.37
Total Type 1000 - Assets:	87,798,273.37	28,933,231.04	53,989,783.08	27,132,294.13	197,853,581.62
Total Asset:	87,798,273.37	28,933,231.04	53,989,783.08	27,132,294.13	197,853,581.62
Liability					
Type: 1000 - Assets					
10510 - Accounts Receivable	0.00	0.00	114,088.24	0.00	114,088.24
Total Type 1000 - Assets:	0.00	0.00	114,088.24	0.00	114,088.24
Type: 2000 - Liabilities					
20010 - Accounts Payable	4,042.46	16,976.10	14,329.97	624,122.85	659,471.38
20100 - Retentions Payable	0.00	98,499.14	0.00	31,557.51	130,056.65
21200 - Salaries & Benefits Payable	45,388.84	0.00	70,249.94	0.00	115,638.78
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	612,248.72	0.00	788,863.33	0.00	1,401,112.05
21373 - Deferred Inflows of Resources - Leases	1,265,527.53	0.00	1,265,526.72	0.00	2,531,054.25

Balance Sheet

As Of 10/31/2025

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
21500 - Premium on Issuance of Bonds Series 2017	851,355.99	0.00	574,569.34	0.00	1,425,925.33
21600 - OPEB Liability	2,020,765.03	0.00	2,700,858.77	0.00	4,721,623.80
21700 - Pension Liability	2,461,549.91	0.00	3,204,251.46	0.00	5,665,801.37
22010 - Deferred Income	0.00	0.00	95,811.78	0.00	95,811.78
22050 - Deferred Inflows	875,497.13	0.00	884,502.17	0.00	1,759,999.30
23000 - Loans Payable	23,733,504.93	0.00	3,646,197.04	0.00	27,379,701.97
24000 - Current Bonds Payables	447,000.00	0.00	298,000.00	0.00	745,000.00
24250 - Bonds Payable 2017 Refunding	12,003,000.00	0.00	8,002,000.00	0.00	20,005,000.00
24300 - Loan - Refunding	3,291,025.42	0.00	1,786,933.88	0.00	5,077,959.30
29010 - Other Payables	24,539.00	0.00	73,616.00	0.00	98,155.00
Total Type 2000 - Liabilities:	47,635,444.97	115,475.24	23,405,710.39	655,680.36	71,812,310.96
Total Liability:	47,635,444.97	115,475.24	23,519,798.63	655,680.36	71,926,399.20
Equity					
Type: 3000 - Equity					
30100 - Investment in Capital Assets	35,605,846.21	0.00	32,531,165.81	0.00	68,137,012.02
30500 - Designated Reserves	424,488.12	28,788,820.15	-166,729.23	25,982,846.72	55,029,425.76
30600 - Restricted Fund Balance	0.00	0.00	0.00	1,456,165.70	1,456,165.70
30700 - Restricted Debt Service Reserve	912,105.19	0.00	131,521.48	0.00	1,043,626.67
Total Type 3000 - Equity:	36,942,439.52	28,788,820.15	32,495,958.06	27,439,012.42	125,666,230.15
Total Total Beginning Equity:	36,942,439.52	28,788,820.15	32,495,958.06	27,439,012.42	125,666,230.15
Total Revenue	6,248,956.63	230,831.12	2,869,226.11	207,221.14	9,556,235.00
Total Expense	3,028,567.75	201,895.47	4,895,199.72	1,169,619.79	9,295,282.73
Revenues Over/Under Expenses	3,220,388.88	28,935.65	-2,025,973.61	-962,398.65	260,952.27
Total Equity and Current Surplus (Deficit):	40,162,828.40	28,817,755.80	30,469,984.45	26,476,613.77	125,927,182.42
Total Liabilities, Equity and Current Surplus (Deficit):	87,798,273.37	28,933,231.04	53,989,783.08	27,132,294.13	197,853,581.62



San Juan Water District, CA

Check Report

By Vendor Name

Date Range: 10/02/2025 - 11/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
	Void	10/14/2025	Regular	0.00	0.00	61308
	Void	10/21/2025	Regular	0.00	0.00	61327
	Void	10/21/2025	Regular	0.00	0.00	61328
	Void	10/28/2025	Regular	0.00	0.00	61335
	Void	10/28/2025	Regular	0.00	0.00	61336
	Void	10/28/2025	Regular	0.00	0.00	61337
	Void	10/28/2025	EFT	0.00	0.00	410329
	Void	10/28/2025	EFT	0.00	0.00	410331
01061	All Electric Motors, Inc.	10/14/2025	Regular	0.00	16,989.82	61292
03406	Alpha Analytical Laboratories Inc.	10/06/2025	Regular	0.00	2,027.00	61280
03406	Alpha Analytical Laboratories Inc.	10/14/2025	Regular	0.00	450.00	61293
03406	Alpha Analytical Laboratories Inc.	10/21/2025	Regular	0.00	450.00	61316
03406	Alpha Analytical Laboratories Inc.	10/28/2025	Regular	0.00	450.00	61349
03406	Alpha Analytical Laboratories Inc.	11/04/2025	Regular	0.00	450.00	61358
03981	Alpha CM, Inc.	10/06/2025	EFT	0.00	2,178.00	410285
03981	Alpha CM, Inc.	11/04/2025	EFT	0.00	13,932.00	410345
01039	American Family Life Assurance Company of Co	10/24/2025	Bank Draft	0.00	301.50	Q386910-24-2C
01039	American Family Life Assurance Company of Co	10/24/2025	Bank Draft	0.00	301.50	Q386910-24-2C
01026	American River Ace Hardware, Inc.	10/14/2025	Regular	0.00	23.26	61294
03838	Aria Service Group	10/06/2025	EFT	0.00	1,692.00	410286
03838	Aria Service Group	10/14/2025	EFT	0.00	1,760.00	410294
01328	Association of California Water Agencies / Joint	10/28/2025	EFT	0.00	8,033.28	410328
01898	Association of California Water Agencies / JPIA	10/28/2025	EFT	0.00	21,370.38	410330
01898	Association of California Water Agencies / JPIA	10/28/2025	EFT	0.00	291,884.82	410332
03639	B&K Valves & Equipment, Inc.	10/14/2025	Regular	0.00	5,405.19	61295
01167	Badger Meter, Inc.	10/14/2025	EFT	0.00	123.75	410295
01167	Badger Meter, Inc.	10/21/2025	EFT	0.00	3,954.88	410311
03594	Borges & Mahoney, Inc.	10/14/2025	Regular	0.00	1,634.15	61296
03853	Brower Mechanical CA LLC	10/14/2025	Regular	0.00	4,050.00	61297
01234	Bryce Consulting, Inc.	10/14/2025	Regular	0.00	2,267.30	61298
03080	California State Disbursement Unit	10/10/2025	Bank Draft	0.00	1,151.07	PAY0000000000
03080	California State Disbursement Unit	10/24/2025	Bank Draft	0.00	1,151.07	PAY0000000000
03078	CalPERS Health	10/02/2025	Bank Draft	0.00	57,422.11	1003020009
03078	CalPERS Health	10/02/2025	Bank Draft	0.00	585.09	1003020009
03078	CalPERS Health	10/02/2025	Bank Draft	0.00	59,120.10	1003020009
03078	CalPERS Health	10/02/2025	Bank Draft	0.00	50,064.60	1003020009
03130	CalPERS Retirement	10/15/2025	Bank Draft	0.00	46,773.61	1003029340
03130	CalPERS Retirement	10/24/2025	Bank Draft	0.00	47,793.69	1003033720
03221	Chemtrade Chemicals Corporation	10/06/2025	EFT	0.00	40,239.86	410287
03221	Chemtrade Chemicals Corporation	10/21/2025	EFT	0.00	10,112.92	410312
01366	Citistreet/CalPERS 457	10/15/2025	Bank Draft	0.00	10,111.51	1003029343
01366	Citistreet/CalPERS 457	10/24/2025	Bank Draft	0.00	10,106.36	1003033723
01372	City of Folsom	10/21/2025	Regular	0.00	45.87	61317
01375	City of Sacramento	10/21/2025	Regular	0.00	106,938.00	61318
01378	Clark Pest Control of Stockton	10/14/2025	Regular	0.00	889.00	61299
04078	Columbia Bank	11/04/2025	Regular	0.00	31,557.50	61359
04054	Cooperative Personnel Services	10/14/2025	EFT	0.00	755.65	410296
03698	Core & Main LP	10/14/2025	EFT	0.00	3,464.72	410297
02214	County of Placer Engineering & Surveying	10/06/2025	Regular	0.00	3,144.65	61281
02214	County of Placer Engineering & Surveying	10/28/2025	Regular	0.00	1,358.07	61350
03890	Datalink Networks, Inc.	10/21/2025	EFT	0.00	532.56	410313
03890	Datalink Networks, Inc.	10/28/2025	EFT	0.00	751.05	410333
03890	Datalink Networks, Inc.	11/04/2025	EFT	0.00	5,134.56	410346
01521	DataProse, LLC	10/14/2025	EFT	0.00	7,623.60	410298

Check Report

Date Range: 10/02/2025 - 11/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03994	Diamond Crane Company Inc.	10/14/2025	Regular	0.00	968.00	61300
03994	Diamond Crane Company Inc.	10/21/2025	Regular	0.00	880.88	61319
03983	Eco-Chek Compliance, Inc.	10/28/2025	EFT	0.00	922.51	410334
03163	Economic Development Department	10/24/2025	Bank Draft	0.00	12,743.26	0-279-229-520
03163	Economic Development Department	10/10/2025	Bank Draft	0.00	13,069.35	1-523-054-672
03775	ECORP Consulting, Inc.	10/14/2025	Regular	0.00	470.00	61301
01575	Engineering Supply Company, Inc	10/28/2025	Regular	0.00	870.00	61351
01609	Federal Express Corporation	10/14/2025	Regular	0.00	3,641.03	61302
01611	Ferguson Enterprises, Inc	10/14/2025	EFT	0.00	1,588.32	410299
01611	Ferguson Enterprises, Inc	10/21/2025	EFT	0.00	905.65	410314
01611	Ferguson Enterprises, Inc	11/04/2025	EFT	0.00	211.05	410347
03702	Flowline Contractors, Inc.	10/14/2025	EFT	0.00	91,494.00	410300
03702	Flowline Contractors, Inc.	10/21/2025	EFT	0.00	20,654.00	410315
03702	Flowline Contractors, Inc.	11/04/2025	EFT	0.00	20,401.00	410348
01644	Franchise Tax Board	10/14/2025	Regular	0.00	75.00	61303
01644	Franchise Tax Board	10/28/2025	Regular	0.00	75.00	61338
01651	Future Ford, Inc.	10/06/2025	EFT	0.00	476.59	410288
01651	Future Ford, Inc.	10/28/2025	EFT	0.00	63,299.05	410335
04063	Gateway Pacific Contractors, Inc.	11/04/2025	Regular	0.00	599,592.50	61360
03870	Genuine Parts Company	10/21/2025	Regular	0.00	103.40	61320
03091	Granite Bay Ace Hardware	10/06/2025	Regular	0.00	458.26	61282
03091	Granite Bay Ace Hardware	10/21/2025	Regular	0.00	34.70	61321
02567	Grant, Teri	10/21/2025	Regular	0.00	301.00	61322
01706	Graymont Western US Inc.	10/21/2025	EFT	0.00	8,603.94	410316
01741	HDR Engineering, Inc.	10/21/2025	EFT	0.00	2,505.00	410317
01748	Herc Rentals Inc.	10/21/2025	EFT	0.00	1,789.08	410318
01763	Holt of California	10/14/2025	Regular	0.00	5,303.50	61304
01763	Holt of California	10/21/2025	Regular	0.00	4,094.95	61323
03164	Internal Revenue Service	10/10/2025	Bank Draft	0.00	67,254.22	270568303355-
03164	Internal Revenue Service	10/24/2025	Bank Draft	0.00	65,795.46	270569782437-
03884	JLR Environmental Consulting, LLC	10/28/2025	EFT	0.00	23,310.00	410336
03914	Long, David D	10/06/2025	Regular	0.00	360.00	61283
02024	MCI WORLDCOM	10/21/2025	Regular	0.00	56.45	61324
02027	Mcmaster-Carr Supply Company	10/21/2025	EFT	0.00	47.23	410319
04075	Meador, Monique	10/28/2025	Regular	0.00	475.00	61339
01472	Mel Dawson, Inc.	10/06/2025	EFT	0.00	10,665.63	410289
01472	Mel Dawson, Inc.	10/21/2025	EFT	0.00	2,376.55	410320
03692	MGT Impact Solutions, LLC	10/14/2025	EFT	0.00	4,097.00	410301
03458	MSDSonline, Inc.	10/14/2025	EFT	0.00	4,299.00	410302
03959	MSLA Landscape Architecture, Inc.	10/28/2025	Regular	0.00	2,000.00	61340
02093	NDS Solutions, Inc	10/21/2025	Regular	0.00	1,894.52	61325
02131	ODP Business Solutions, LLC	10/06/2025	Regular	0.00	790.98	61284
02131	ODP Business Solutions, LLC	10/21/2025	Regular	0.00	3,292.24	61326
02131	ODP Business Solutions, LLC	10/28/2025	Regular	0.00	268.66	61341
02131	ODP Business Solutions, LLC	11/04/2025	Regular	0.00	511.02	61361
03466	OW Investors, LLC	11/04/2025	EFT	0.00	2,206.59	410349
02150	Pace Supply Corp	10/06/2025	Regular	0.00	2,450.63	61285
02150	Pace Supply Corp	10/14/2025	Regular	0.00	4,362.12	61305
02150	Pace Supply Corp	10/21/2025	Regular	0.00	12,130.74	61329
02150	Pace Supply Corp	10/28/2025	Regular	0.00	1,036.36	61342
02150	Pace Supply Corp	11/04/2025	Regular	0.00	3,219.36	61362
02158	Pacific Storage Company	10/14/2025	EFT	0.00	1,252.86	410303
04070	Paptzun, George	10/14/2025	Regular	0.00	1,000.00	61306
04037	Pavion Corp.	10/21/2025	EFT	0.00	28.05	410321
04037	Pavion Corp.	11/04/2025	EFT	0.00	2,566.43	410350
02146	PG&E	10/14/2025	Regular	0.00	13,089.99	61307
02225	Polydyne, Inc	10/21/2025	EFT	0.00	3,516.60	410322
03996	Premier Print & Mail, Inc.	10/28/2025	EFT	0.00	10,516.79	410337
03150	Professional Id Cards Inc	10/28/2025	Regular	0.00	14.00	61343
03961	Proso Communications	10/14/2025	Regular	0.00	5,348.75	61309
02283	Recology Auburn Placer	11/04/2025	Regular	0.00	840.50	61363

Check Report

Date Range: 10/02/2025 - 11/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03828	Richard D. Jones, A Professional Law Corporatio	10/14/2025	Regular	0.00	24,297.93	61310
03828	Richard D. Jones, A Professional Law Corporatio	10/28/2025	Regular	0.00	17,220.64	61344
02314	Robert Half International, Inc	10/14/2025	EFT	0.00	1,180.32	410304
02314	Robert Half International, Inc	10/21/2025	EFT	0.00	1,967.20	410324
02314	Robert Half International, Inc	10/28/2025	EFT	0.00	1,573.76	410338
04066	Robinson Mills + Williams	11/04/2025	Regular	0.00	6,088.20	61364
02328	Rocklin Windustrial Co	10/21/2025	Regular	0.00	238.10	61330
04071	Rodeo, Mary	10/14/2025	Regular	0.00	1,000.00	61311
03681	RS Americas, Inc.	10/14/2025	EFT	0.00	1,138.85	410305
03681	RS Americas, Inc.	10/21/2025	EFT	0.00	2,965.16	410325
03896	RS Hughes Company Inc	10/21/2025	EFT	0.00	45.00	410323
02369	Sacramento County	10/14/2025	Regular	0.00	14.30	61312
02357	Sacramento Municipal Utility District (SMUD)	10/21/2025	Regular	0.00	32,268.38	61331
02406	Savage Enterprises	10/14/2025	EFT	0.00	180.00	410306
03086	Sierra Saw Power Equipment Center	10/21/2025	EFT	0.00	91.15	410326
03337	Simon, Marlene	10/14/2025	Regular	0.00	300.00	61313
02048	Spencer, Michael	10/14/2025	Regular	0.00	105.00	61314
03830	Stoel Rives LLP	10/06/2025	EFT	0.00	22,384.00	410290
01641	Sun Life Assurance Company of Canada	10/21/2025	Bank Draft	0.00	11,480.48	1721489
03359	Superior Equipment Repair Inc	11/04/2025	EFT	0.00	3,110.85	410351
01411	SureWest Telephone	10/21/2025	Regular	0.00	4,213.86	61332
02572	Thatcher Company of California, Inc.	10/28/2025	EFT	0.00	32,100.00	410339
02581	The Ferguson Group, LLC	10/28/2025	EFT	0.00	28,348.00	410340
03799	Thirkettle Corporation	10/28/2025	EFT	0.00	9,333.67	410341
03763	Trucksmart	10/06/2025	Regular	0.00	168.33	61286
03846	U.S. Bancorp Asset Management, Inc.	10/06/2025	EFT	0.00	1,083.44	410291
03876	Uline Inc	10/21/2025	EFT	0.00	254.53	410327
03876	Uline Inc	10/28/2025	EFT	0.00	869.37	410342
02667	US Bank Corporate Payments Sys (CalCard)	10/17/2025	Bank Draft	0.00	21,629.20	474-591035-25
03077	VALIC	10/16/2025	Bank Draft	0.00	3,376.29	442781
03077	VALIC	10/24/2025	Bank Draft	0.00	3,320.13	0007223157
03852	Valley Power Systems North, Inc.	10/06/2025	Regular	0.00	8,954.11	61287
03852	Valley Power Systems North, Inc.	10/28/2025	Regular	0.00	2,541.26	61345
03986	Vaneli's Inc.	10/06/2025	EFT	0.00	61.50	410292
03986	Vaneli's Inc.	10/14/2025	EFT	0.00	114.25	410307
03986	Vaneli's Inc.	11/04/2025	EFT	0.00	56.50	410352
02690	Verizon Wireless	10/21/2025	Regular	0.00	3,586.15	61333
02700	Viking Shred LLC	10/06/2025	Regular	0.00	64.00	61288
02700	Viking Shred LLC	11/04/2025	Regular	0.00	64.00	61365
01687	W. W. Grainger, Inc.	10/06/2025	Regular	0.00	209.37	61289
01687	W. W. Grainger, Inc.	10/14/2025	Regular	0.00	303.05	61315
01687	W. W. Grainger, Inc.	10/21/2025	Regular	0.00	1,113.19	61334
01687	W. W. Grainger, Inc.	10/28/2025	Regular	0.00	2,194.50	61346
02710	WageWorks, Inc.	10/14/2025	EFT	0.00	116.00	410309
03387	WageWorks, Inc	10/14/2025	EFT	0.00	541.53	410308
03387	WageWorks, Inc	10/28/2025	EFT	0.00	541.53	410343
01068	Walker, Glenn C.	10/06/2025	Regular	0.00	1,437.46	61290
01068	Walker, Glenn C.	11/04/2025	Regular	0.00	1,437.46	61366
03791	Water Systems Consulting, Inc.	11/04/2025	EFT	0.00	1,085.25	410353
03831	Water Works Engineers, LLC	10/28/2025	Regular	0.00	7,619.63	61347
02730	Western Area Power Administration	10/28/2025	EFT	0.00	3,000.00	410344
02743	Wienhoff & Associates, Inc.	10/28/2025	Regular	0.00	193.00	61348
04005	Zanjero, Inc.	10/06/2025	EFT	0.00	662.50	410293
04005	Zanjero, Inc.	10/14/2025	EFT	0.00	600.00	410310

Check Report

Date Range: 10/02/2025 - 11/05/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03642	Zenner Performance Meters, Inc.	11/04/2025	Regular	0.00	875.11	61367

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	159	75	0.00	964,646.38
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	0.00
Bank Drafts	20	20	0.00	483,550.60
EFT's	114	69	0.00	804,681.31
	293	170	0.00	2,252,878.29

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	159	75	0.00	964,646.38
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	0.00
Bank Drafts	20	20	0.00	483,550.60
EFT's	114	69	0.00	804,681.31
	293	170	0.00	2,252,878.29

Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	10/2025	1,559,538.41
999	INTERCOMPANY	11/2025	693,339.88
			2,252,878.29



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2025 - 10/31/2025

Payment Date Range -



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2024 - 06/30/2025

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													
02556 - Costa, Ted													
Exp Reimb 06-2025	ACWA Spring Conf Mileage & Lodging			6/2/2025		410069	6/24/2025	643.84	0.00	0.00	0.00	643.84	643.84
	ACWA Spring Conf Mileage	0.00	0.00	643.84	010-010-52110			643.84	0.00	0.00	0.00	643.84	643.84
					010-050-52110				321.92				
									321.92				
03092 - Rich, Dan													
Exp. Reimb 12-2024	ACWA Conf Flight, Mileage & Hotel			12/19/2024		409742	12/20/2024	1,056.80	0.00	0.00	0.00	1,056.80	1,056.80
	ACWA Conf Flight, Mileage	0.00	0.00	1,056.80	010-010-52110			1,056.80	0.00	0.00	0.00	1,056.80	1,056.80
					050-010-52110				528.40				
									528.40				
02162 - Tobin, Pamela													
Exp Reimb 04-2025	ACWA Leg Symp, State Leg Mtg Mileage Re4/8/2025					409939	4/8/2025	108.60	0.00	0.00	0.00	108.60	108.60
	ACWA Leg Symp, State L	0.00	0.00	108.60	010-010-52110			108.60	0.00	0.00	0.00	108.60	108.60
					050-010-52110				54.30				
									54.30				
Exp Reimb 05-2025	ACWA ExCo Dinner & BOD Mtg Mileage			5/13/2025		410008	5/13/2025	67.20	0.00	0.00	0.00	67.20	67.20
	ACWA ExCo Dinner & BC	0.00	0.00	67.20	010-010-52110			67.20	0.00	0.00	0.00	67.20	67.20
					050-010-52110				33.60				
									33.60				
Exp Reimb 07-2024	ACWA BOD Wrkshp Prkng, SSWD/SJWD BC9/17/2024					409581	9/17/2024	124.50	0.00	0.00	0.00	124.50	124.50
	ACWA BOD Wrkshp Prkr	0.00	0.00	124.50	010-010-52110			124.50	0.00	0.00	0.00	124.50	124.50
					050-010-52110				62.25				
									62.25				
Exp Reimb 08-2024	Reg 8 Prgm Airport,CH Chmbr Meet Electec9/17/2024					409581	9/17/2024	701.12	0.00	0.00	0.00	701.12	701.12
	Reg 8 Prgm Reg/Flight/P	0.00	0.00	701.12	010-010-52110			701.12	0.00	0.00	0.00	701.12	701.12
					050-010-52110				350.56				
									350.56				
Exp Reimb 10-2024	ACWA Fndtin, SJWD BBQ, ACWA Reg 5 Milc10/15/2024					409629	10/15/2024	367.74	0.00	0.00	0.00	367.74	367.74
	ACWA Fndtin, SJWD BBC	0.00	0.00	367.74	010-010-52110			367.74	0.00	0.00	0.00	367.74	367.74
					050-010-52110				183.87				
									183.87				
Exp Reimb 11-2024	SSWD/SJWD Joint BOD,CCWD Memorial Se11/12/2024					409682	11/12/2024	144.72	0.00	0.00	0.00	144.72	144.72
	SSWD/SJWD Joint BOD,(0.00	0.00	144.72	010-010-52110			144.72	0.00	0.00	0.00	144.72	144.72
					050-010-52110				72.36				
									72.36				
Exp Reimb 12-2024	SJWD Awards Lunch Mileage			1/21/2025		409792	1/21/2025	8.04	0.00	0.00	0.00	8.04	8.04

Vendor History Report

Posting Date Range 07/01/2024 - 06/30/2025

Payable Number	Description	Price	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment	
Item Description	Units	Amount	Account Number	Account Name	Dist Amount								
SJWD Awards Lunch Mil	0.00	0.00	8.04	010-010-52110	Training - Meetings, Education & Tr		4.02						
				050-010-52110	Training - Meetings, Education & Tr		4.02						
Vendors: (3)							Total 01 - Vendor Set 01:	3,222.56	0.00	0.00	0.00	3,222.56	3,222.56
Vendors: (3)							Report Total:	3,222.56	0.00	0.00	0.00	3,222.56	3,222.56



Payroll Set: 01-San Juan Water District

Employee Number	Employee Name	Pay Code	# of Payments	Units	Pay Amount
0690	Costa, Ted	Reg - Regular Hours	4	24.00	4,800.00
			0690 - Costa Total:	24.00	4,800.00
0265	Machado, George	Reg - Regular Hours	1	3.00	600.00
			0265 - Machado Total:	3.00	600.00
1056	McRae, Michael	Reg - Regular Hours	4	20.00	4,000.00
			1056 - McRae Total:	20.00	4,000.00
1003	Rich, Daniel	Reg - Regular Hours	3	10.00	2,000.00
			1003 - Rich Total:	10.00	2,000.00
0650	Tobin, Pamela	Reg - Regular Hours	4	32.00	6,400.00
			0650 - Tobin Total:	32.00	6,400.00
1039	Zamorano, Manuel	Reg - Regular Hours	4	22.00	4,400.00
			1039 - Zamorano Total:	22.00	4,400.00
			Report Total:	111.00	22,200.00



Payroll Set: 01-San Juan Water District

Account	Account Description	Units	Pay Amount
010-010-58110	Director - Stipend	55.50	11,100.00
	010 - WHOLESALE Total:	55.50	11,100.00
050-010-58110	Director - Stipend	55.50	11,100.00
	050 - RETAIL Total:	55.50	11,100.00
	Report Total:	111.00	22,200.00



Payroll Set: 01-San Juan Water District

Pay Code	Description	# of Payments	Units	Pay Amount
Reg - Regular Hours	Regular Hours	20	111.00	22,200.00
		Report Total:	111.00	22,200.00

2025/26 Actual Deliveries and Revenue - By Wholesale Customer Agency

July - October 2025								
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance	
San Juan Retail	6,247	\$ 1,283,846	5,982.10	\$ 1,269,125	(265)	-4.2%	\$ (14,721)	-1.1%
Citrus Heights Water District	5,134	\$ 1,127,857	4,743.99	\$ 1,106,158	(390)	-7.6%	\$ (21,699)	-1.9%
Fair Oaks Water District	3,832	\$ 826,290	3,694.56	\$ 818,654	(137)	-3.6%	\$ (7,636)	-0.9%
Orange Vale Water Co.	1,968	\$ 421,276	1,924.17	\$ 418,818	(44)	-2.2%	\$ (2,458)	-0.6%
City of Folsom	551	\$ 123,113	532.67	\$ 122,092	(18)	-3.3%	\$ (1,021)	-0.8%
Granite Bay Golf Course	223	\$ 7,892	226.63	\$ 8,011	3	1.5%	\$ 119	1.5%
Sac Suburban Water District	-	\$ -	4,500.10	\$ 1,564,100	4,500	0.0%	\$ 1,564,100	0.0%
TOTAL	17,956	\$ 3,790,275	21,604.22	\$ 5,306,958	3,648.66	20.3%	\$ 1,516,683	40.0%

Budgeted Deliveries	17,955.56
Actual Deliveries	21,604.22
Difference	3,648.66
	20.3%

Budgeted Water Sale Revenue	\$ 3,790,275
Actual Water Sale Revenue	\$ 5,306,958
Difference	\$ 1,516,683
	40.0%

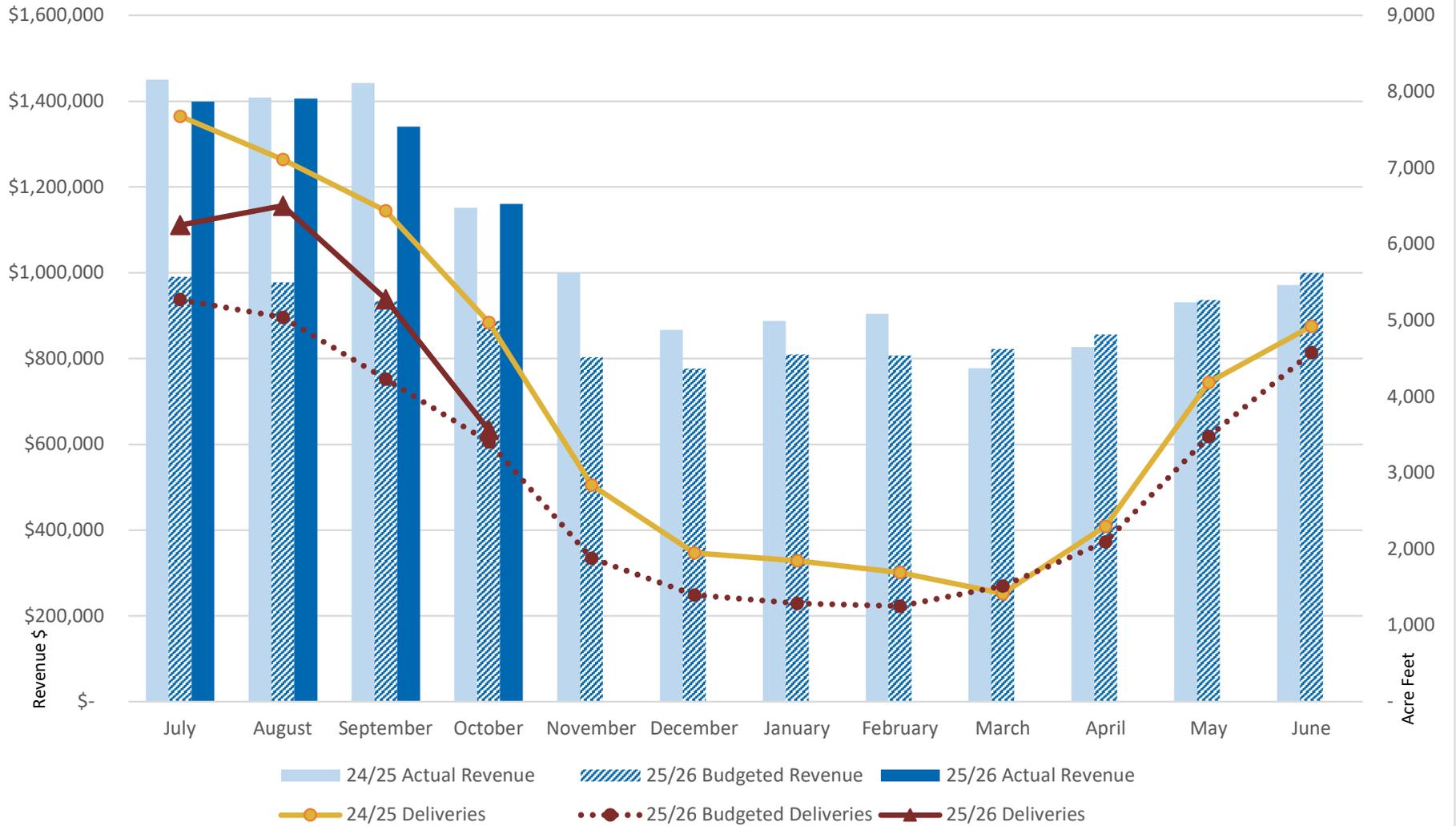
Conclusion:

From July to October 2025, total water deliveries exceeded budgeted projections by 20.3% and revenue surged 40%, primarily due to unplanned transfer sales to Sacramento Suburban Water District (SSWD), which contributed 4,500 AF and \$1.56 million. Excluding SSWD, deliveries would have been 1.25% below budget and revenue 4.74% lower, indicating slightly weaker demand among core agencies. While Granite Bay Golf Course saw a modest increase, other agencies, including Citrus Heights, Fair Oaks, Orange Vale, and Folsom, experienced declines in both deliveries and revenue, though overall demand remained relatively stable.

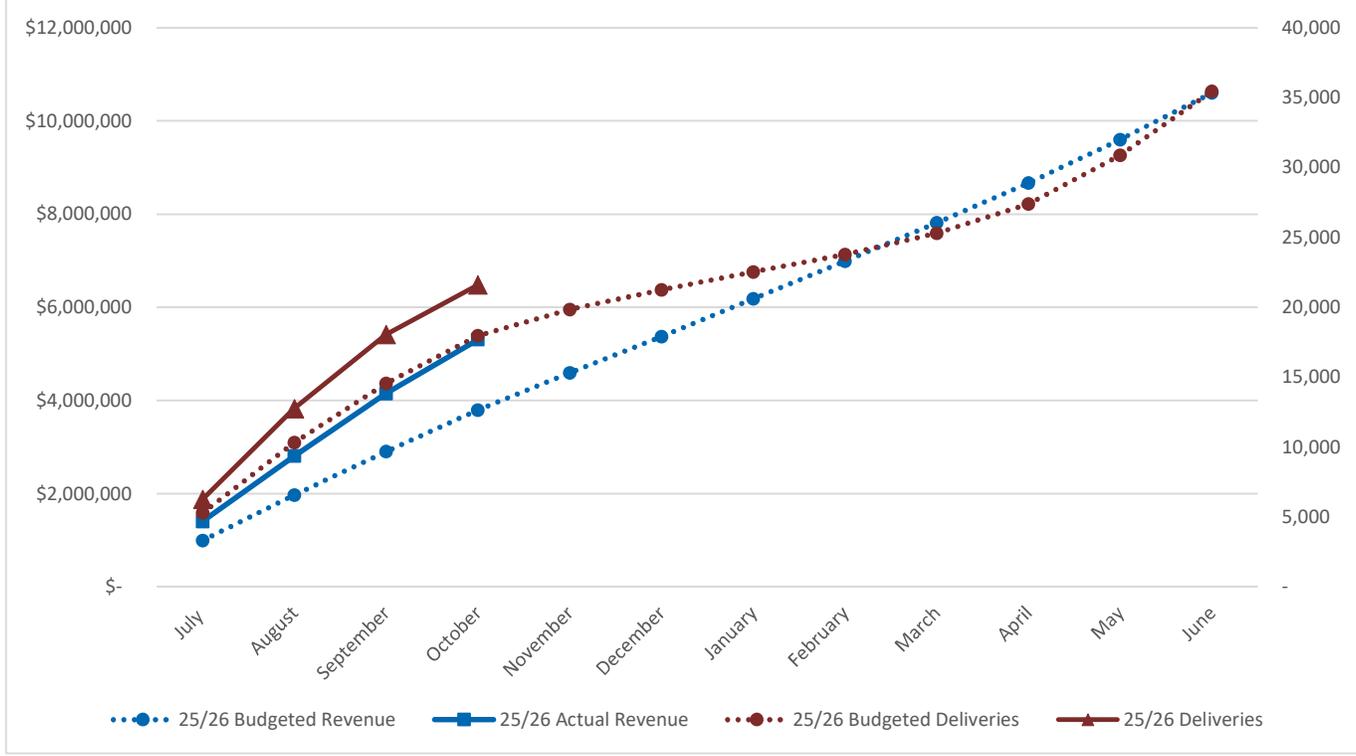
	FIXED RATES - QUARTERLY	FIXED RATES - MONTHLY
	2025	2025
SJWD	\$ 702,345.00	\$ 234,115.00
CHWD	\$ 631,758.75	\$ 210,586.25
FOWD	\$ 459,900.00	\$ 153,300.00
OVWC	\$ 233,861.25	\$ 77,953.75
FOLSOM	\$ 69,352.50	\$ 23,117.50

	VARIABLE RATES	SJWD → SSWD Rate
	2025	2025
GBGC	\$ 35.35	
SSWD	\$ 279.03	347.57
EVERYONE ELSE	\$ 55.61	

Comparison of Fiscal Year 2024/2025 Actuals to 2025/2026 Projections and Actuals of Deliveries and Revenue



Cumulative Water Deliveries and Revenues FY 2025-26



**Finance Committee Meeting Minutes
San Juan Water District
November 12, 2025
1:00 p.m.**

Committee Members: Mike McRae, Director (Chair)
Manuel Zamorano, Director (Member)

District Staff: Adam Larsen, General Manager
Donna Silva, Director of Finance & Human Resources
Tony Barela, Director of Operations
Andrew Pierson, Director of Engineering
Greg Zlotnick, Director of Water Resources & Strategic Affairs
Devon Barrett, Customer Service Manager
Michael Spencer, Water Treatment Plant Manager
Teri Grant, Board Secretary/Administrative Assistant

Members of the Public: User 01
George Machado, SJWD Board Director
Pam Tobin, SJWD Board Director
Entela Fallstead, SJWD Employee
Meera Deshmane, SJWD Retail Customer

- 1. Review General Manager Reimbursements (W & R)**
There were no credit card charges or reimbursement requests from the General Manager.
- 2. Review Check Register from October 2025 (W & R)**
The Committee reviewed the October 2025 check register and found it to be in order.
- 3. Review of Legal Bills (W & R)**
The Committee reviewed the legal bills and found them to be in order. Director McRae requested that all legal bills be included in the spreadsheet such as any Prop. 218 attorney invoices.
- 4. Treasurer's Report – Quarter Ending September 30, 2025 (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 \$985,197.25 for an ending balance of \$61.52 million as of September 30, 2025.
- 5. Retail Rate Structure Analysis (R) – General Discussion and Customer Comments**
Ms. Silva provided the committee with a document titled, "Summary of Issues Expressed and Guiding Principles for Retail Rate Structure Analysis." She explained that she put the summary together based on comments made at previous meetings. A copy will be attached to the meeting minutes.

Director McRae stated that the Committee has direction from the Board to create a roadmap/scope of work for the Retail Rate Structure Analysis and would like an independent third party to make a recommendation at a later date regarding the District's rates.

Ms. Meera Deshmane, a SJWD Retail customer, conducted a presentation titled, "Appeal for Water Retail Rate Reduction," which will be attached to the meeting minutes. In response to Ms. Deshmane's comment regarding data requests, GM Larsen explained that he would like to hold off compiling the data until the Board has given staff direction regarding the work that they want a consultant to perform since it will require numerous staff hours and he would like to avoid a duplication of work for staff.

GM Larsen noted that the rates that the Board previously approved were justified and were reviewed by legal counsel.

Director McRae requested that Ms. Deshmane provide a presentation at the January public workshop and he plans to also provide a presentation at a higher level.

The committee discussed the need to proceed carefully regarding this project and look at the whole customer base since it could affect the District's financials, customer water bills and create a negative outcome. In addition, they discussed having a consultant take an impartial look at all possible rate structures. GM Larsen voiced concern about conducting another Prop. 218 process next year since one was just completed this year.

Ms. Silva commented that Ms. Deshmane made some good points, but wants to make sure that the Board understands the full ramifications of moving to the model that she is suggesting. In addition, Ms. Silva commented that if the District took the path to calculate the cost of service for each individual home or if the District figured out which customers benefited from various CIP projects then that would add a level of complexity that would create rate volatility for the customers and make it harder to manage, implement and track. She suggested that the Board look at the policy considerations, what they want to achieve, look at the defensible rate structures utilized in California and then decide which rate structure best achieves their desired policy.

GM Larsen commented that the weighted average is something that the Board should look at. He recommended that another Prop. 218 consultant be brought in for the Board to gain further knowledge about revisions to Prop. 218 and for the Board to provide direction to staff regarding what to look at.

Director McRae suggested that a consultant firm be contacted and asked to present, at little to no charge, on the challenges and risks of various rate structures and Prop. 218; however, this would not be to analyze the District's rate structure. He requested that this topic be added to the Board agenda for the November 19th Board meeting for discussion and possible action.

6. Other Finance Matters (W & R)

There were no other matters discussed.

7. Public Comment

There were no public comments.

The meeting was adjourned at 2:40 p.m.

Summary of Issues and Guiding Principles for Retail Rate Structure Analysis

1. Equitable allocation of operating and capital costs:
 - a. Should the District continue using the postage stamp approach to allocating fixed costs? Or,
 - b. Should operations and capital projects only be assigned to those that directly and immediately benefit (potential emergency use excluded)? Example: gravity zone, vs. pump zone, capital projects (such as Kokila Reservoir and Cavit Stallman pipeline...benefitting customers differently, pipe lengths and operational costs of each zone).
 - i. Preliminary issues identified:
 1. If we were to segregate the costs of the pump zone and the related CIP, where do you stop?
 - a. When you start down the road of assigning CIP projects to specific parcels you need to know where to stop, or if it's even possible to define the benefit to a parcel. It gets really complicated, quickly.
 2. It also can create extreme price volatility.
 3. It would likely require a look back and refund/supplemental billing since all customers have paid for all projects thus far.
2. Proportion of Fixed vs. Variable Rate:
 - a. Fixed vs. variable ratio is too high. How about a 50-50?
 - b. Do not change the fixed vs. variable ratio, happy with how proactive SJWD is with maintaining the system in good working condition, unlike neighboring water districts. Also good to be humble and look at other ways to make sure the rate structure is right for the customers.
3. Allocation of Fixed portion of the rate:
 - a. Having a fixed rate causes per unit price of water to be higher for low water use customers.
 - i. Note: this exists for all water districts that have a fixed component to their rates, it is an inherent issue with having a fixed vs. variable rate structure.
 - b. Consider abandoning the weighted average method of determining the fixed cost for 1" and below meters. Instead, have a separate fee for each individual meter size.

- c. Do not replace < 1-inch meters with 1-inch meters, increases customers bill without providing a useful benefit.
 - d. Consider treating all meters 1-inch and below the same without distinction.
 - e. Consider allocating fixed costs based on consumption instead of access to the system (meter size)
4. Concerns with change:
- a. If we stray from case law guidance or rate consultant advice and do something different with our rates, we put the District at risk of lawsuit and of losing the lawsuit.
 - b. If we change the rate structure it could raise the rates on a lot of customers and cause issues, potential legal issues, even if they are legal, it could still provoke a legal challenge. We must be very careful with change.
5. Guiding Principles Expressed:
- a. Whatever we do, we must put the customers first because we exist to serve them.
 - b. Rates should be fair to all customers.
6. One customer claimed our rates are the highest in the region.
7. Other Issues not identified but that should be considered:
- a. Prevent rate volatility
 - b. Ensure revenues are adequate to cover costs
 - c. Avoid unnecessary complexity
 - d. Customers do not like to be nicked and dimed
 - e. Customers do not like drought rates – they do not take well to being told to use less, but pay more.
 - f. How to incentivize conservation, or penalize the lack thereof, without jeopardizing financial stability and angering customers. This is to comply with the upcoming conservation regulations.

Rate Structures Identified

1. Flat Rate – one rate charged to all customers regardless of amount of water used, or customer class.
2. Declining Block Rate - uses a fixed and variable rate. The variable rate decreases as consumption increases. The more water a customer uses, the lower the price they pay for each additional unit. Used to encourage water consumption.

3. Uniform Rate – uses a fixed and a variable rate. The variable rate is fixed. It does not change with the amount of consumption, and it is the same rate for all customer classes.
4. Seasonal Rate – uses a fixed and a variable rate. The variable rate changes based on the time of year, typically charging more during peak usage periods like summer and less during off-peak times like winter.
5. Inclining Block Rate – uses a fixed and variable rate. The variable rate increases as water consumption rises. The inclining rate blocks must be tied to increased costs.
6. Budget/Individualized Rates – uses a fixed and variable rate. Each customer receives a personalized water budget, designed to meet their specific indoor and outdoor water needs, or to comply with the state conservation regulations (what they state thinks that customer should be able to use, which is likely lower). Not sure how the variable rate is set, but if the customer uses more than their budget, there would be a penalty.
7. Drought Rates – drought rates are a temporary increase in water rates implemented during periods of drought to encourage conservation and offset lost revenue due to decreased water sales. They could be needed in any of the above rate structures, except flat rate, if the fixed portion of the rate is not sufficient to cover fixed costs.

Note that all the rate structures identified above use a fixed and a variable rate except the flat rate. Therefore, the conversation about how much to put on the fixed vs. variable rate, whether or not all costs should be shared with all customers in the fixed portion of the rate and how to allocate the fixed rate amongst the various customers is applicable to most of the rate structures.

Policy Considerations for Ratemaking (Per Michael Colantuono)

1. Full cost recovery (or conscious subsidies)
2. Revenue Stability
3. Administrability – transparency and understandability
4. Legal Compliance
5. Fairness and equity
6. Other policy goals
 - a. Conservation
 - b. Economic development
 - c. Avoiding rate shock
 - d. Avoiding unnecessary or unjustified change

**Presented to the Finance Committee
on November 12, 2025**

By Meera Deshmane, Retail Rate Payer

Appeal for Water Retail Rate Reduction

SJWD Rate Review Roadmap Meeting

**Meera Deshmane
November 12, 2025**

Agenda

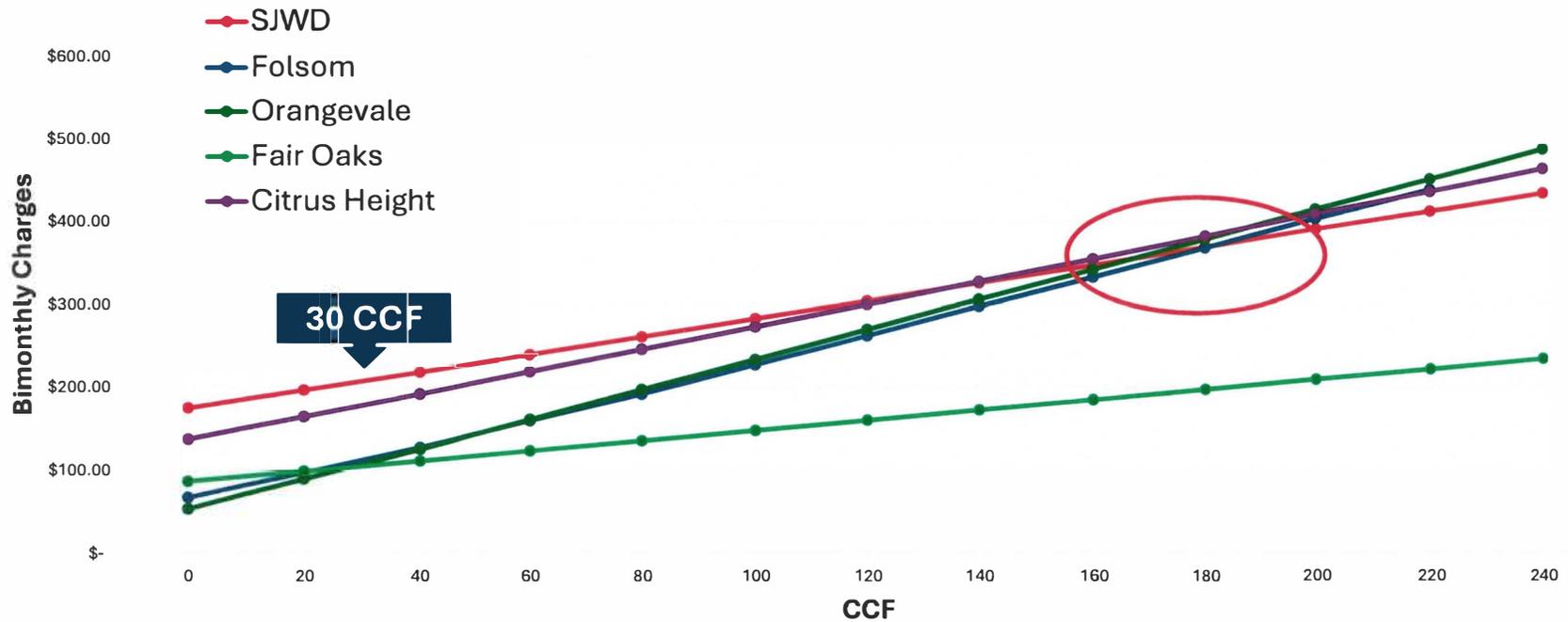
- 1. Why request a retail rate review and a change to the rate structure?**
- 2. Steps in retail rate determination**
- 3. Issues with current retail rates**
- 4. Conclusion**

Key Observations

- Our reduced water usage did not reflect \$\$\$ savings in our bills!
- SJWD retail charges are higher than all water agencies that buy wholesale water from SJWD!
- We live in Folsom, but we pay ~1.5X more in water bills than other Folsom residents!
 - \$242 vs \$168 bimonthly bill @ 30CCF
- We pay more than 4x in fixed base charge vs other Folsom residents!!
- Bills increased by 42% since 2019 with normal water use!
- This prompted us to explore why we pay so much more.

Water Districts Rate Comparison

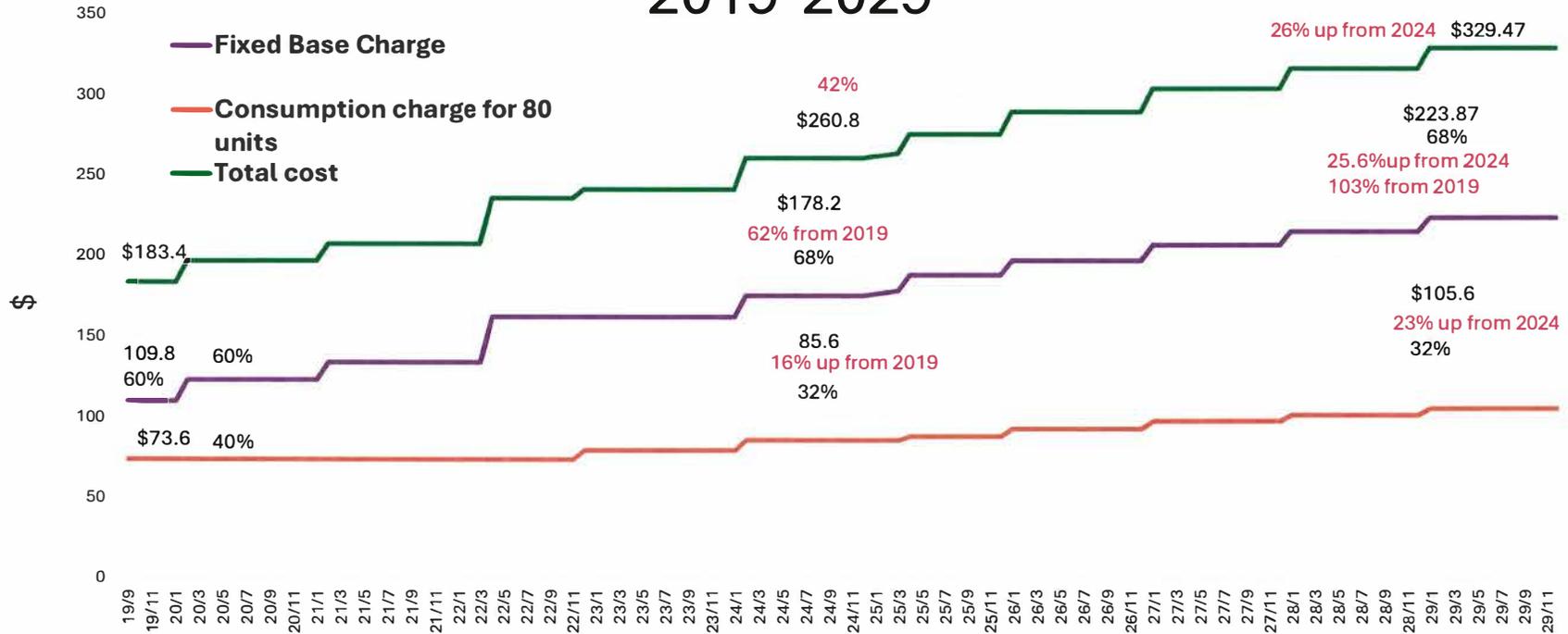
San Juan Vs Folsom , Orangevale, Fair Oaks, Citrus Heights Bimonthly Water Charges



To break even with our neighboring districts, we need to consume at least 160 CCF bimonthly which we never can!

My bimonthly usage average for the last 8 years is 45 CCF.

SJWD Fixed & Variable Bimonthly Rate Increases 2019-2029



2019-2024: Total cost rise 42%
Fix rate rise: 62%
Variable rate rise 16%

Year/Month

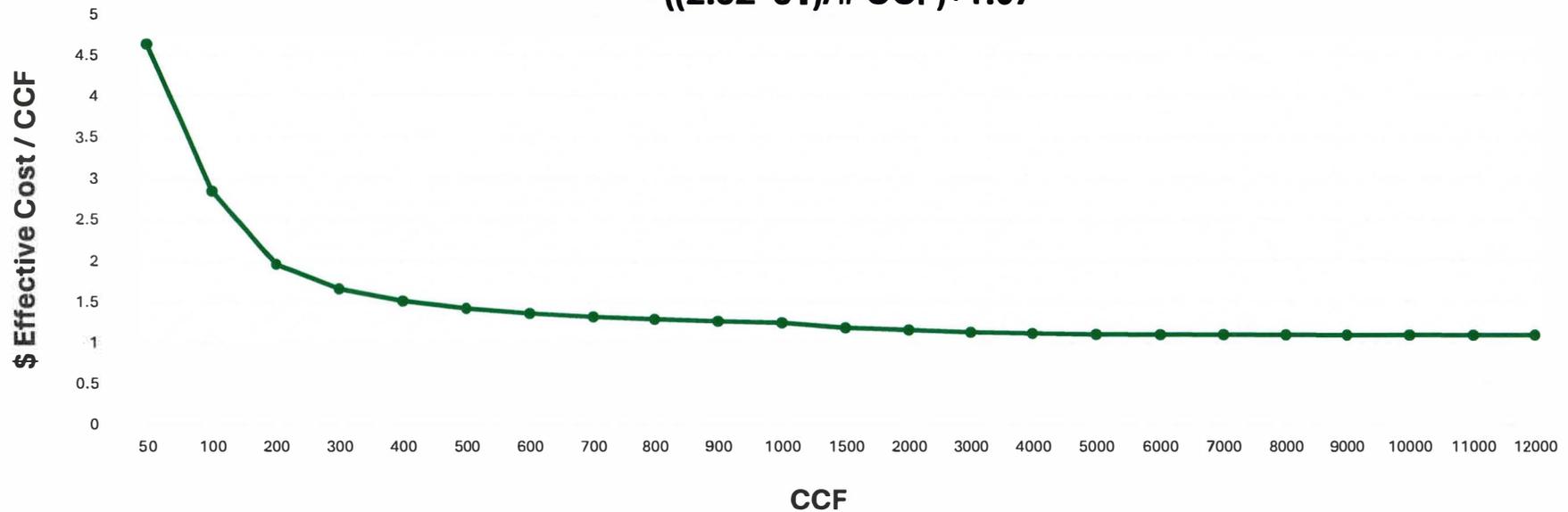
2024-2029: Proposed cost rise 26%
Fix rate rise 25.6%
Variable rate rise 23%

Cost/CCF Consumption Dependence

Effective Cost = Cost / Consumption in CCF

Bimonthly Rate

$$\begin{aligned} \text{Effective cost} &= (2.92 * 61 + 1.07 * \text{CCF}) / \# \text{ CCF} \\ &= ((2.92 * 61) / \# \text{ CCF}) + 1.07 \end{aligned}$$



For customers with high water usage , the effective cost goes as low as \$1.07 /CCF.

Request for a Retail Rate Review & Change to the Rate Structure

- I am a resident of Folsom. Yet, forced to pay 3-4 times higher cost for water. SJWD has the highest retail rate among all agencies that it provides wholesale water to.
- I pay a very high fixed base rate for conservative consumption (3.5 x Folsom rate). I pay an unfairly high cost as a conservative user compared to a high-consumption customer.
- Against the AWWA guidelines, I have been forced to pay for a 1-inch meter when I have a smaller capacity $\frac{3}{4}$ -inch size meter.
 - I will be limited by the code-compliant pipe size on my property for future rate changes.
- For decades, I have been charged more than what the AWWA guidelines recommend. The rate computation uses an SJWD-specific, unjustified method and an unjustified parameter.
- My water charges force me to pay for the cost of service that my property does not benefit from, or I do not receive. (CIP List, energy cost, meter size capacity)
- I am not receiving the protection from the laws of Proposition 218.
- I have not received proportionate credit for my property tax that SJWD receives for serving my county.

Steps in Retail Rate Determination

Step 1: Revenue estimate

To determine revenue estimates for recovering the district's fixed and variable costs of distributing potable water to the retail service area.

Step 2: Rate structure

To implement the rate structure that adequately recovers the district's cost and applies rates fair to all customers. To ensure compliance with laws.

Step 3: Rate Calculation

To calculate the rate with accuracy using justified methods and parameters.

Govt Codes that Guide the Rate Structures, Fees and Charges

- **Proposition 218: Right to Vote on Taxes Act 1996**

- 'Specifically, local governments must make sure that **no property owner's fee is greater than the proportionate cost to provide the property-related service to his or her parcel.** Like assessments, this requirement may result in local governments setting property-related fee rates on a block-by-block, or parcel-by-parcel basis.'

- **Section 6 Article 13D: Assessment and Property-Related Fee Reform 1996**

- 'Requirements for Existing, New, or Increased Fees and Charges. A fee or charge shall not be extended, imposed, or increased by any agency unless it meets all of the following requirements:
 1. Revenues derived from the fee or charge shall not exceed the funds required to provide the property-related service.
 2. Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.
 3. **The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.**
 4. **No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question.** Fees or charges based on potential or future use of a service are not permitted. Standby charges, whether characterized as charges or assessments, shall be classified as assessments and shall not be imposed without compliance with Section 4.'

- **CHAPTER 3.8. Cost-of-Service Analysis [390 - 390.1] 2023**

'(b) "High water users" means the top 10 percent of water, in terms of volume of water consumed.'

- **AB 1827: As amends the law on November 18, 2024**

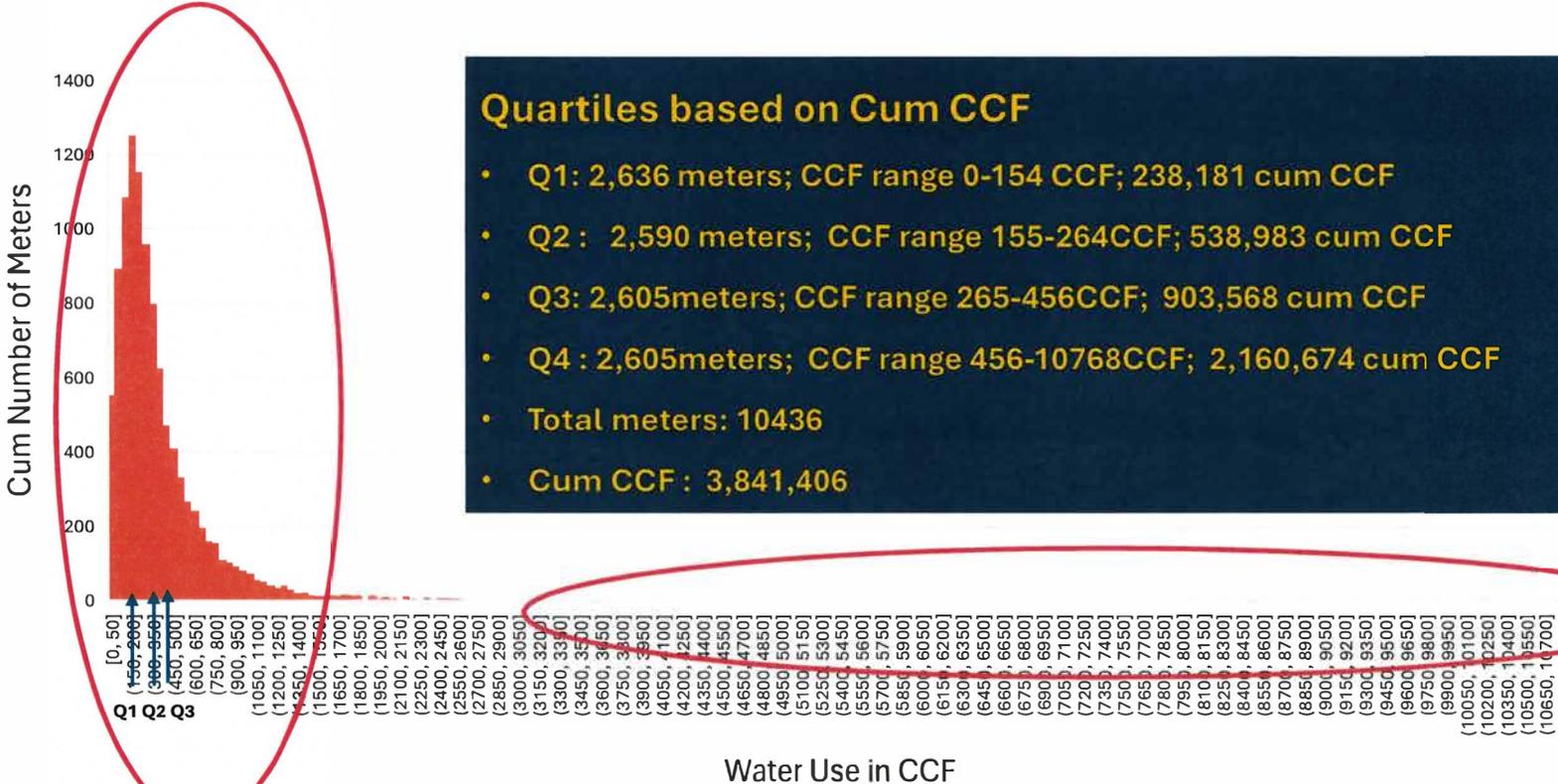
- **'3750.6. (a) The fees or charges for property-related water service imposed or increased pursuant to Section 6 of Article XIII D of the California Constitution may include the incrementally higher costs of water service due to any of the following:**
 - (1) The higher water usage demand of parcels.
 - (2) The maximum potential water use.
 - (3) Projected peak water usage.
 - (4) Any combination of paragraphs (1) to (3), inclusive.'
- (b) **'(1) The incrementally higher costs of water service associated with higher water usage demands, the maximum potential water use, or projected peak water**
 - (2) In addition to any other method consistent with Section 6 of Article XIII D of the California Constitution, the incrementally higher costs of water service associated with higher water usage demand, maximum potential water use, or projected peak water usage may be allocated among customer classes, within customer classes, or both, based on meter size or peaking factors, as those methods reasonably assess the water service provider's cost of serving parcels that increase water usage demand, maximum potential water use, or projected peak water usage.'
- (c) This section is declaratory of **existing law.**

Data Analysis

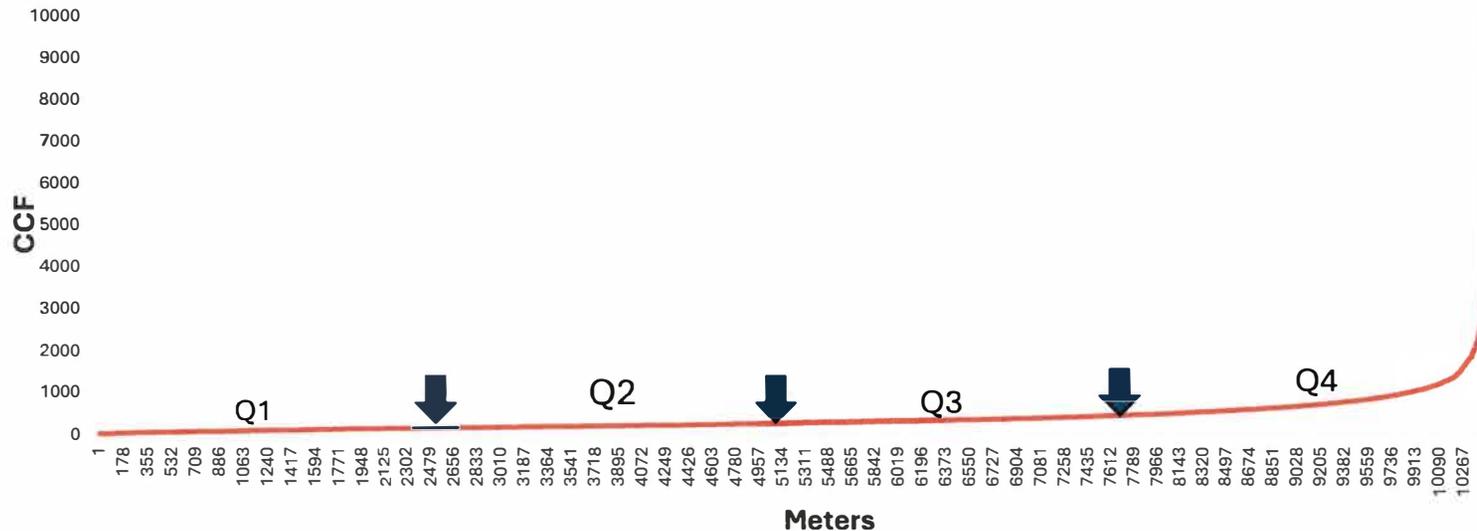
SJWD Single-Family Residential Retail Consumption Data

**July 2023-June 2024
<= 1” Meters**

Single-Family Residential Water Usage ≤ 1” Meter Size (Nov 2025)



Meters Vs CCF Data



- Q1: 2636 accounts in Q1 consume cum 238,181 CCF with an individual max of 154 CCF (6.2% of total consumption).**
- Q2: 2590 accounts in Q2 consume cum 538,983 CCF with an individual max of 264 CCF (14% of total consumption).**
- Q1+Q2= 776,164 CCF**
- Q3: 2605 accounts in Q3 consume cum 903,568 CCF with an individual max of 456 CCF (23.5% of total consumption).**
- Q1+Q2+Q3=1,680,732 CCF**
- Q4: 2606 accounts in Q4 consume cum 2,160,674 CCF with an individual max of 10,768 CCF (56.3% of total consumption).**
- Q1+Q2+Q3+Q4=3,841,406 CCF**

Analysis of SJWD Single-Family Homes Consumption Data

SJWD July 2023-June 2024 Residential Retail Distribution Data
<= 1" Meters (Nov 2025)

Observation: Consumption data is divided into quartiles.

Q1: There are 2,636 accounts in Q1 consuming a cumulative 238,181 CCF, with individual max at 154 CCF (6.2%)

Q2: There are 2,590 accounts in Q2 consuming a cumulative 538,983 CCF, with individual max at 264 CCF (14%) Q1+Q2= 776,164 CCF

Q3: There are 2,605 accounts in Q3 consuming a cumulative 903,568 CCF, with individual max at 456 CCF (23.5%) Q1+Q2+Q3=1,680,732 CCF

Q4: There are 2,605 accounts in Q4 consuming a cumulative 2,160,674 CCF, with individual max of 10,768 CCF (56.3%) Q1+Q2+Q3+Q4 = 3,841,406 CCF

Analysis: 10,436 meters used 3,841,406 CCF of water with 2025 rates

Q1: Customers used an average of 90 CCF last year for a cost of \$1175, which means an effective cost of \$11.63/CCF

Q2: Customers used an average of 208 CCF last year for a cost of \$1288, which means an effective cost of \$6.19/CCF

Q3: Customers used an average of 347 CCF last year for a cost of \$1436 which means an effective cost of \$4.14/CCF

Q4: Customers used an average of 829 CCF last year for a cost of \$1953, which means an effective cost of \$2.35/CCF

The last 5% use 21% of water and pay the least effective costs.

2024 Rate Model Revenue by Quartiles (Nov 2025)

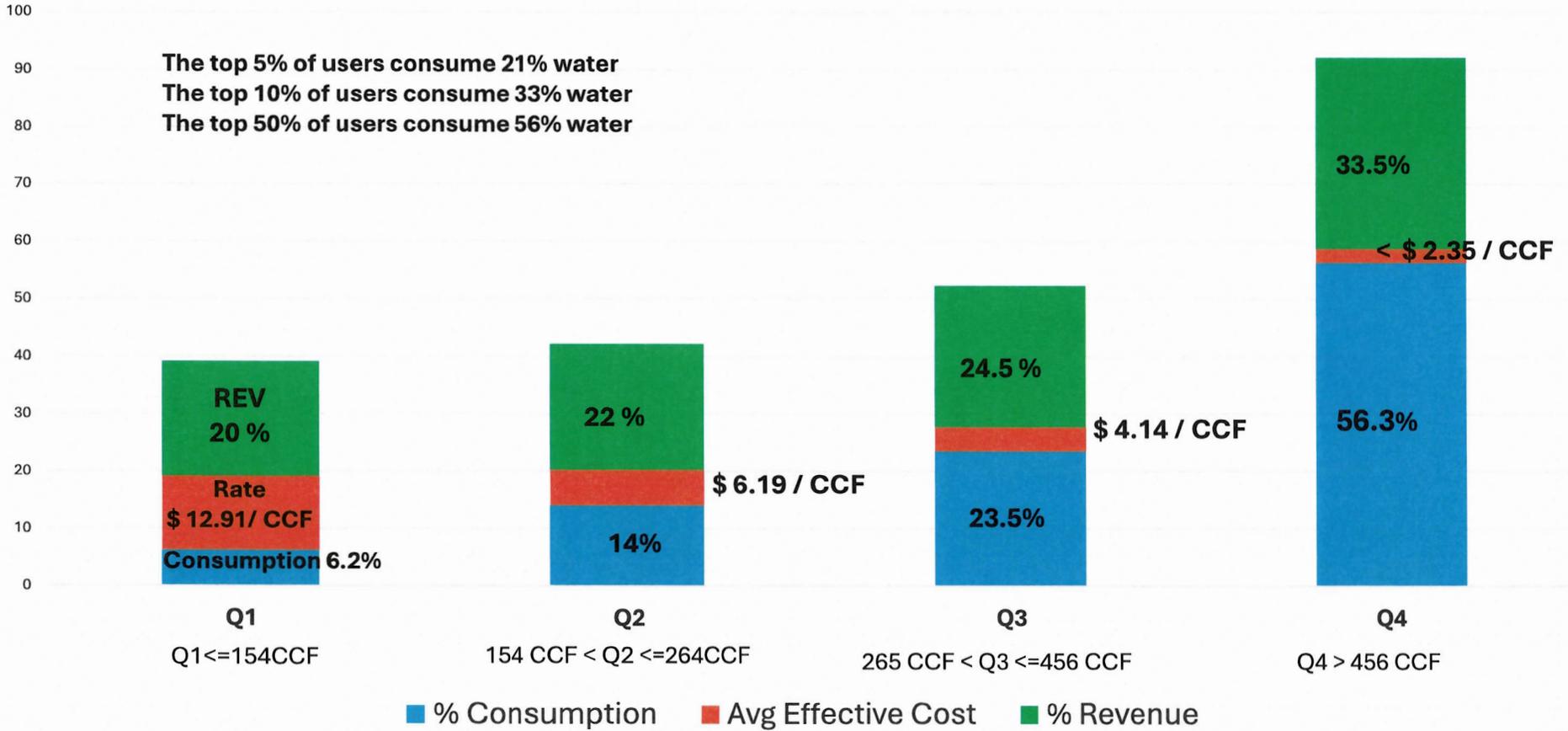
Quartiles	Fixed	Variable	Total	% Total Revenue	% water use	Average Effective Cost/ CCF
Q1: 2636 Meters	\$2.92x365x2636 = \$2,809,449	\$254,950	\$3,064,399	20%	6.2%	\$12.91
Q2: 2590 Meters	\$2.92x365x2590 = \$2,760,422	\$576,712	\$3,337,134	22%	14%	\$6.19
Q3: 2605 Meters	\$2.92x365x2605 = \$2,776,409	\$966,818	\$3,743,227	24.5%	23.5%	\$4.14
Q4: 2605 Meters	\$2.92x365x2605 = 2,777,409	\$2,333,527 .92	\$5,110,937	33.5%	56.3%	\$2.35 reducing to \$1.07
		Total Revenue:	\$15,255,697			

**Unfair
EFFECTIVE COST
EQUITY
for customers!!**

Comparison of Quartiles

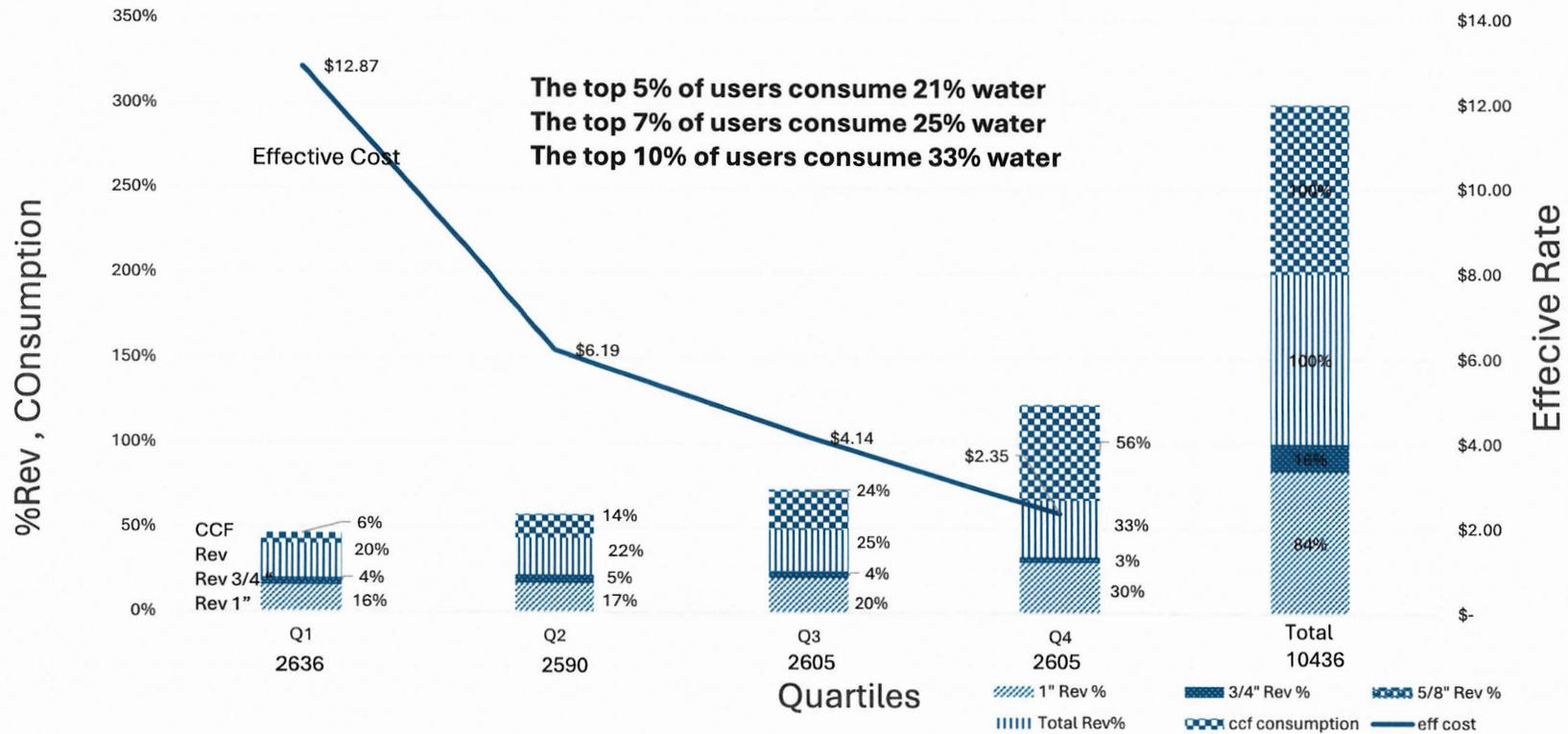
Nov 25

The top 5% of users consume 21% water
 The top 10% of users consume 33% water
 The top 50% of users consume 56% water



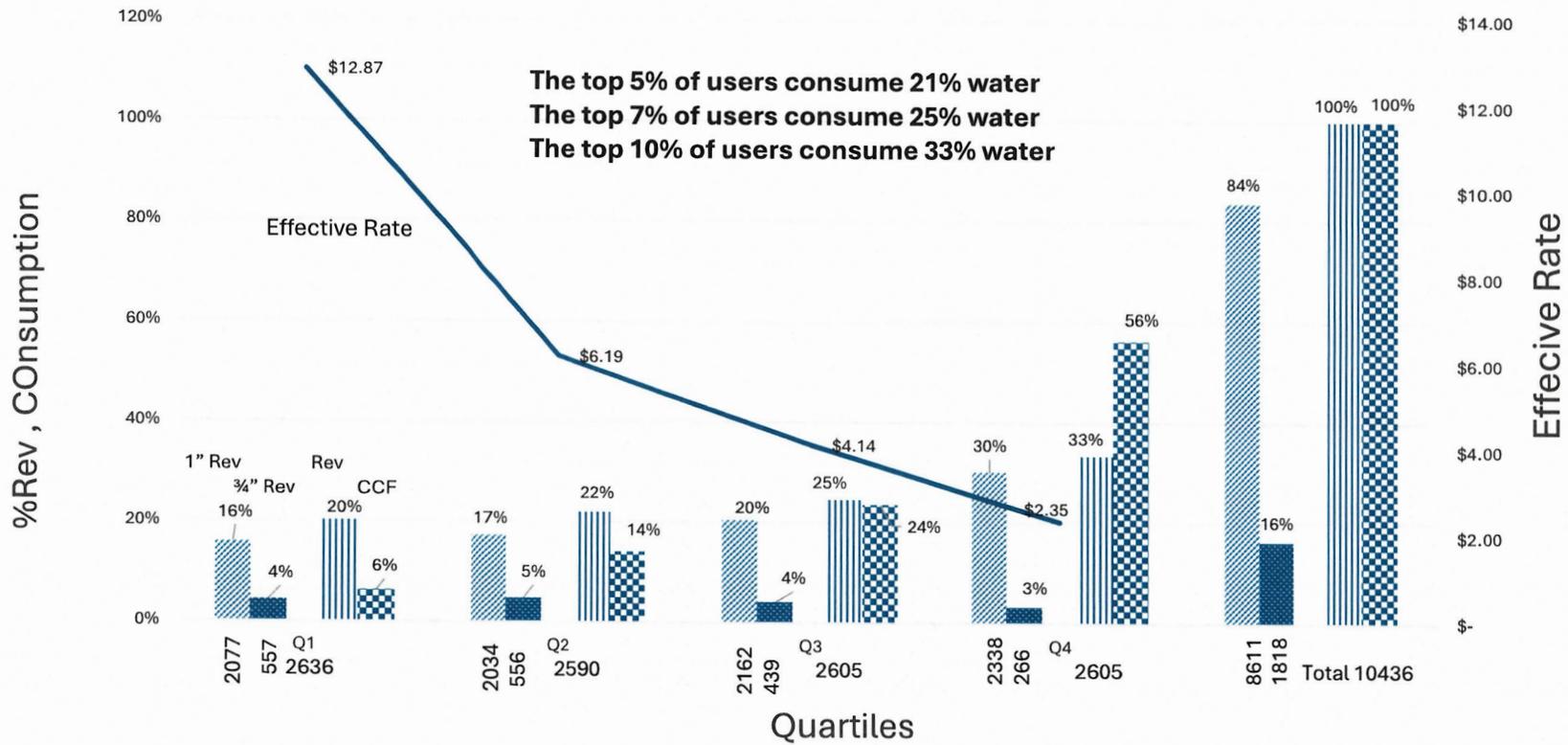
Comparison of Quartiles

%CCF and %Rev for <= 1inch & % Rev by Meter Size



Comparison of Quartiles

%CCF and %Rev for <= 1inch & % Rev by Meter Size



Comparison of Meter Sizes

- **The rate structure favors high consumption and charges more to conservative users.**
 - Q1 quartile customers use only 6% of water but pay 20% of revenue, showing much higher effective cost of water per CCF
 - Q2 quartile customers use only 14% of water but pay 22% of revenue, showing much higher effective cost of water per CCF.
 - Q3 quartile customers pay a proportional revenue for consumption
 - Q4 quartile customers use the largest 56% of water but pay only 33% of revenue, showing lowest effective cost of water per CCF.
- **1-inch meters contribute 84% of revenue compared to only 16% revenue by the 3/4- inch meters. Is it because the 3/4 inch meters are smaller in number and also 3/4-inch meter customers consume less water!?**
- **1-inch Avg CCF = 387 CCF, 3/4 inch AVG CCF = 287 CCF (71% of 1-inch)**
- **1-inch effective rate = \$3.82/ CCF < 3/4-inch effective rate = \$4.90 / CCF**
- **Rate structure is unfair to smaller size meters. If scale factors are used for bigger meters, they should be applied for smaller meters as well. There should be no intended unfairness to smaller meters .**

Meter size	Meter Count	Consumption	Revenue	Avg Consumption	Avg Rev	Effective Rate	Continuous flow rate at 10ft/sec	Maximum Intermittent flow rate
1-inch	8611	3333089	12744009	387	\$1480	\$3.82	25GPM	50GPM
3/4-inch	1818	506187	2479244	278	\$1364	\$4.90 (128%)	15GPM (60%)	35GPM (70%)

- AWWA Rate guidelines advise applying capacity scale factor of 0.6 to adjust the 3/4 -inch rate compared to 1” meter rate.

Base Unit Rate for 1-in Meter = Estimated Revenue/ equivalent 1 in meters

Base unit rate for AWWA method= \$12,262,700/10990= \$3.06

Base Unit rate for SJWD= \$12,262,700 / 9102 =3.69

Revenue= \$12,262,700 (\$12,078,673 w/o groundwater, \$339000 due in 2027*)

Meter size in Inches	Actual <= 1-inch meter count	AWWA 1" EQ Meter capacity factor	1" Equivalent meter count	SJWD Scale factors	SJWD 1" EQ Meters	AWWA Rates/day (\$3.06)	SJWD Rates /day (\$3.69)	SJWD Overcharge per 61 days	2025 Rates w/o GW *	AWWA Rates/day *	SJWD Overcharge per 61 days *
5/8	27	0.4	11	0.75		\$1.22	\$2.77	\$94.55	\$2.72	\$1.20	\$92.72
3/4	2022	0.6	1213		8137	\$1.83	\$2.77	\$57.34	\$2.72	\$1.81	\$55.51
1	8800	1	8800			\$3.06	\$2.77	-\$17.61	\$2.72	\$3.01	-\$14.64
1 1/2	125	2	250	2	250	\$6.12	\$7.37	\$76.25	\$7.29	\$6.02	\$77.47
2	163	3.2	522	3.2	522	\$9.78	\$11.81	\$123.83	\$11.67	\$9.64	\$123.83
3	24	6	144	6	144	\$18.34	\$22.15	\$232.41	\$21.9*	\$18.07	\$233.63
4	3	10	30	10	30	\$30.57	\$36.91	\$386.74	\$36.51*	\$30.11	\$390.40
6	1	20	20	20	20	\$61.14	\$73.82	\$773.48	\$73.02*	\$60.22	\$780.80
	11165		10990		9102						

Issues With the Current Retail Rates

Rate Revenue:

1. Revenue allocation should be based on the functionality of the distribution system to identify specific customer needs and the cost of service.
2. Accuracy and transparency with designated categories for emergency funds.
3. Rates are based on estimates. Overestimates increase the rates!

Issues With the Current Retail Rates

Rate Structure:

1. The fixed base component of the rate is too high (>80%)

- It unfairly impacts the customers with low consumption, forcing a higher effective cost of water.
- SJWD Ignores the AWWA guidelines of using capacity scale factors to represent load on the distribution system for ¾ and 5/8-inch meter sizes. SJWD uses a method of weighted average that shifts the rate burden from 1-inch to all other meters while discounting the 1-inch meters.

Issues With the Current Retail Rates (Continued)

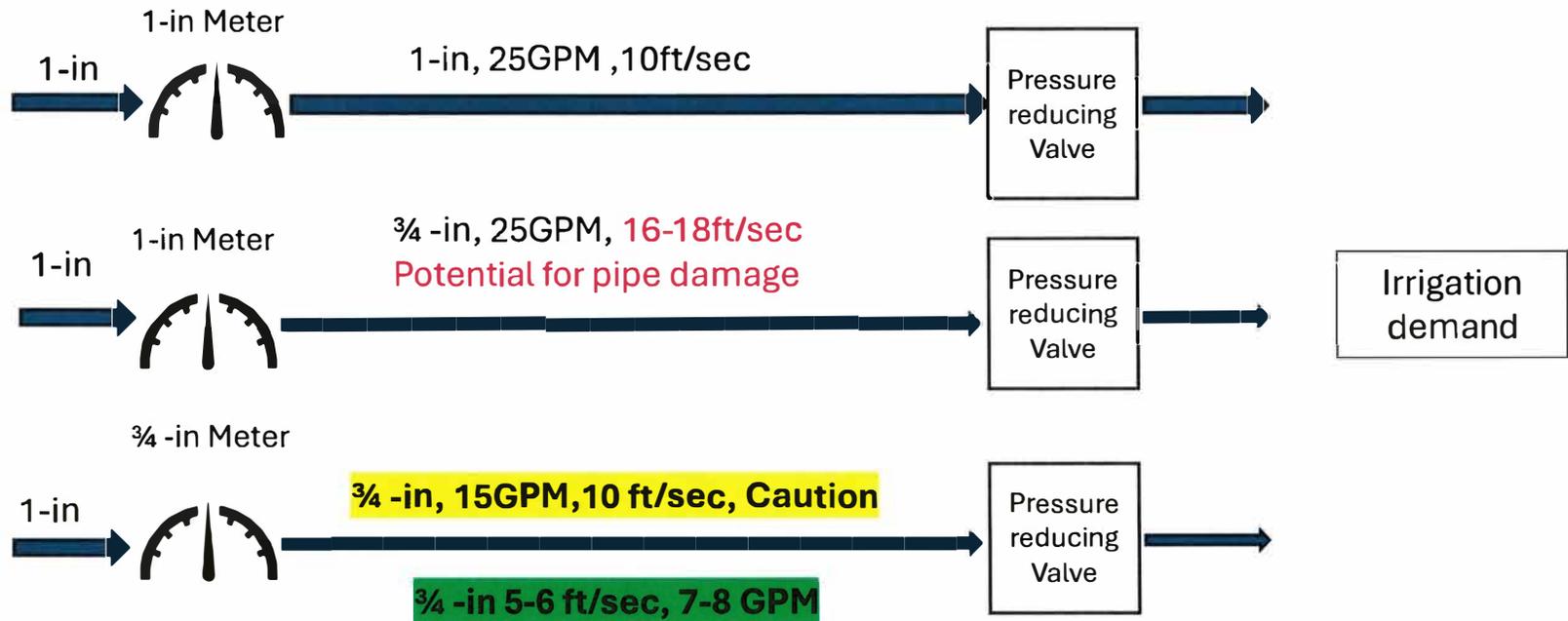
- Capital improvement projects' costs are high due to the sparsely populated areas. High-density homes pay more than their share of the actual cost of service because the burden of improving infrastructure is shared equally among all residential customer classes, irrespective of the benefits they receive from the projects.
- The list of CIP projects does not represent all service areas proportionate to the revenue and property taxes received.
 - Based on CIP lists since 2006, the Highest budget of Sac county specific CIP was <27% (2012) .

Issues With the Current Retail Rates

Rate Computation:

- 1. Uses the weighted averages method using an unjustified scaling number to merge the 5/8, 3/4, and 1-inch meters in one ≤ 1 inch category.**
 - Artificially boosting the unit rate used to compute rates for all meter sizes higher than 1-inch.
 - Discounting the 1-inch meter rate by 25%, an incorrectly computed number has been in use since 2006.
 - Charges the 5/8 and 3/4 inch meters higher than recommended by AWWA capacity scaling factors.
 - The method results in computing a higher increased unit rate, then discounts 1-inch meters and increases rates for all other meters.

Meter Size Matters



For schedule 40 PVC pipes:

A 1-inch meter with a 1-inch diameter pipe will result in a 25GPM flow rate at 10 ft/sec velocity.

A 1-inch meter with a 3/4 inch pipe, at 25 GPM, will raise the flow rate in the pipe to 16-18 ft/sec, close to a max flow rate, with a specification for potential caution for pipe damage.

A 3/4 -in meter with a 3/4 inch pipe will require the flow rate to be limited to 15 GPM to maintain 10ft/sec velocity. This means that replacing a 3/4-in meter with a 1-in meter does not increase the capacity due to the pipe size limit. Safe velocity is 5-6 ft/sec for cold water. The pipe size and length will influence the pressure loss, affecting the flow rate and the demand.

Conclusions

- SJWD needs to do a thorough Rate Review and an extensive update to the outdated rate structure for fairness, correctness, and compliance with the laws and industry standards.
 1. Rate methodology for function-based rates
 2. Prop 218 requirements: Rate correlation with the cost of service specific to cost-driving factors within a class of customers
 3. AWWA guidelines for capacity ratios applied to all meter sizes
 4. Calculations using data-driven, justifiable parameters
 5. Proper credit of property tax revenue to where it belongs.
 6. The fixed base rate has to be balanced with the commodity rate for
 1. Fairness
 2. Conservation
 3. Compliance with COS requirements of Prop 218