

# **SAN JUAN WATER DISTRICT**

Board of Director's Board Meeting Minutes

May 22, 2024 – 6:00 p.m.

## **BOARD OF DIRECTORS**

Manuel Zamorano	President
Ted Costa	Vice President
Ken Miller	Director
Dan Rich	Director
Pam Tobin	Director

## **SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF**

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

## **OTHER ATTENDEES**

Roger Canfield	
Habib Isaac	
HI	
Matt J.	
P. Krantz	
Nick Spiers	
Ray Riehle	Citrus Heights Water District
Kyler Rayden	Citrus Heights Water District Legal Counsel
Nixon Crosby & Family	Poster Contest Winner
Nikki Sekhon & Family	Poster Contest Winner
Adrienne Shelley & Family	Poster Contest Winner
Jiya Singh & Family	Poster Contest Winner
Craig Locke	Sacramento Suburban Water District
Mike Spencer	SJWD Employee
Mark Hargrove	SJWD Employee

## **AGENDA ITEMS**

- I. Roll Call**
- II. Presentation**
- III. Public Forum and Comments**
- IV. Consent Calendar**
- V. Old Business**

- VI. **New Business**
- VII. **Budget Workshop**
- VIII. **Information Items**
- IX. **Directors' Reports**
- X. **Committee Meetings**
- XI. **Upcoming Events**
- XII. **Closed Session**
- XIII. **Open Session**
- XIV. **Adjourn**

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

#### **I. ROLL CALL**

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

#### **II. PRESENTATION**

President Zamorano and Mr. Devon Barrett presented the Poster Contest awards to student winners in attendance, Nikki Sekhon, Nixon Crosby, Jiya Singh, and Adrienne Shelley. The Poster Contest winners for SJWD are as follows:

Grand Prize:	Nikki Sekhon – Ms. Renfand's 5 <sup>th</sup> grade class
1st Place:	Nixon Crosby – Mrs. Redmond's 6 <sup>th</sup> grade class
2nd Place:	Jiya Singh – Ms. Renfand's 5 <sup>th</sup> grade class
3rd Place:	Adrienne Shelley – Ms. Whitlow's 5 <sup>th</sup> grade class

#### **III. PUBLIC FORUM**

There were no public comments.

#### **IV. 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 Special Meeting, April 24, 2024 (W & R)**  
*Recommendation: Approve draft minutes*
- 2. Minutes of the Board of Directors Meeting, April 24, 2024 (W & R)**  
*Recommendation: Approve draft minutes*
- 3. Treasurer's Report – Quarter Ending March 31, 2024 (W & R)**  
*Recommendation: Receive and file*

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

*Recommendation: To authorize and approve Amendment No. 2 with Youngdahl Consulting Group, Inc. for “on-call” geotechnical and material testing services*

**5. Hinkle Reservoir Liner and Cover Replacement Project (W)**

*Recommendation: To authorize and approve a contract amendment with HDR Engineering, Inc. for the Hinkle Reservoir Liner and Cover Replacement Project*

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

*Recommendation: To authorize and approve the award of a construction contract to apparent lowest responsive and responsible bidder for the Douglas Blvd and Auburn Folsom Road Pipeline Replacement Project*

***Director Miller moved to approve the Consent Calendar. Vice President Costa seconded the motion and it carried unanimously.***

**V. OLD BUSINESS**

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

GM Helliker reported that after he and Mr. Zlotnick met with Sacramento Suburban Water District (SSWD), SSWD asked for the financial consultant to develop recommendations on the three alternatives – to buy into a well(s), buy capacity in the system and pay for water as needed, or buy water directly. He explained that once the financial information is received, Greg Zlotnick and he will have further discussions with SSWD. In addition, he reported that Orange Vale Water Company is still in the process of getting their project completed of adding the treatment system to their well, and may be interested in a partnership with a future well.

GM Helliker reported that the water bank program committee meeting was held last week where they decided to keep the water transfer language in the CEQA documents. He informed the Board that the District’s attorney is following up with RWA’s attorney to inform them of the language that the District would need in the document to protect the District from any adverse consequences for future water transfers that the District may conduct. In addition, the committee approved a leave-behind requirement and agreed that this would only apply to water that is banked and used for transfers out of the basin or to another subbasin within the Sacramento region. The committee still needs to decide when the accounting should be conducted.

GM Helliker informed the Board that Jim Peifer, RWA Executive Director, stated at that meeting that San Juan caused an extra \$200,000 in expenses due to the District’s comments and participation. GM Helliker reported that the District and others provide comments as needed and Mr. Peifer’s attack on the District was

completely unprofessional, unwarranted and erroneous, which he told Mr. Peifer and the rest of the committee at the meeting.

**2. 2024 Hydrology and Operations Update (W & R)**

GM Helliker reviewed data which included the current reservoir storage levels across the state, data on releases, temperature and precipitation outlooks, and storage levels and projections at Folsom Reservoir. In response to Director Rich's question, Mr. Greg Turner informed the Board that staff is not too concerned about algae this year since there is a lot of water and flow in the reservoir.

**VI. NEW BUSINESS**

**1. Calling for General District Election on November 5, 2024 (W & R)**

President Zamorano informed the Board that a resolution is needed for the 2024 election. The Board Secretary informed the Board that the resolution contains a limit of 200 words in the Candidate Statement with the candidate paying for the Candidate Statement. The candidate filing opens July 15, 2024, and closes August 9, 2024, for Divisions 2 and 4.

***President Zamorano moved to approve Resolution No. 24-02 Calling for General District Election (Sacramento County) and Resolution No. 24-03 Notice of Governing Board Member Election (Placer County). Director Tobin seconded the motion and it carried unanimously.***

**2. Potential Combination with SSWD (W & R)**

GM Helliker reviewed a written staff report which was included in the Board packet. He reported that Sacramento Suburban Water District (SSWD) sent a letter to San Juan, inquiring about the District's interest in conducting further discussions with them about potential combination of SSWD and San Juan. He stated that staff recommends that the Board agree to such further discussions and request that a joint meeting of the two Boards of Directors be convened in the near future to define the scope and schedule of such discussions. He explained that should the Board decide to move forward after the joint board meeting, then the next step would be to conduct a business case analysis, which would serve as the basis for a resolution to LAFCo to initiate the formal combination process.

Vice President Costa would like to answer the letter and provide three dates that work for the Board to meet with SSWD and accomplish this in a timely manner. Director Miller inquired what the goal of the meeting would be, projected costs of a study, length of time needed to complete, financial implications, impact to ratepayers, and why another agency bowed out of consolidating with SSWD a couple of months ago. Director Tobin agreed and pointed out that the consultant should address all those concerns. GM Helliker explained that the Board voted to move to this next phase in 2015 and proceed with the analysis that Director Tobin just mentioned. GM Helliker pointed out that the next step is not to merge but to analyze the pros and cons of a merger via a business case analysis.

The Board discussed the topic and provided the following dates to hold a joint board meeting at SSWD at 6:00 pm: June 4, June 5 or June 25.

**3. Reduction in Take or Pay with Placer County Water Agency (W & R)**

GM Helliker reviewed a written staff report which was included in the Board packet. He explained the history of the contract with Placer County Water Agency (PCWA) and the fact that the District does not use the full amount of water that the District is paying for in the take or pay element of the contract. Therefore, staff is proposing that the take or pay amount be reduced to 10,000 acre-feet, which would save the District up to \$75,000 per year.

The Board discussed the proposal and voiced concern with reducing the District's water supply. They requested to postpone discussion of this topic until the June Board meeting.

**4. Change in Board Meeting Day of the Month (W & R)**

GM Helliker reported that Legal Counsel's schedule has changed and requires him to attend a city council meeting on the 4<sup>th</sup> Wednesday of each month starting in July.

***Director Rich moved to adopt Resolution No. 24-04 Changing the Date for its Regular Meetings and Approving a Conforming Amendment to the Board Rules. Director Miller seconded the motion and it carried unanimously.***

**VII. BUDGET WORKSHOP**

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

Ms. Silva conducted a presentation on the FY 2024-25 Proposed Wholesale and Retail Budget. A copy of the presentation will be attached to the meeting minutes.

Ms. Silva reviewed the budgets for the four District funds – Wholesale Operations, Wholesale Capital, Retail Operations, and Retail Capital. She explained that the District, as a whole, has \$53.1 million budgeted in revenue and \$55.2 million in expenses, and should be ending the year with \$44.4 million in available reserves.

Ms. Silva reviewed the projected wholesale and retail water deliveries and water sales revenue. She explained that the revenue from water sales to SSWD puts downward pressure on wholesale rates and had it not been for the sale of water to SSWD since 2017, the wholesale rates would be 16% higher today. In addition, she reviewed the projected property tax revenue, the projected debt issuance, and the budgeted expenditures for Salaries and Benefits, Wholesale Water Supply Costs, and Capital Spending.

Ms. Silva reviewed the District's Labor Allocation Schedule and informed the Board that there is no significant change in staffing levels and there is no change in the allocation between wholesale and retail. She explained that the Salaries budget is based on the Board policy to utilize the CalPERS matrix for each employee.

Ms. Silva reviewed the Water Supply Costs and explained that the cost has increased due to the purchase of CVP water to create historical use, thus preserving our access to this water in drought years, and due to a contract for environmental documentation for the new long term Warrant Act contract.

Ms. Silva explained that the draft Operations Plan is included in the budget and is updated each year based on the Strategic Plan. In addition, she mentioned that the Quarterly Report Card, which shows the District's performance measures, is driven by the Operations Plan and will be included in the annual budget.

Ms. Silva reviewed the Wholesale Operating Fund budget which shows revenues of \$11.7 million and expenses of \$11.5 million. She explained some of the increased costs for certain items. In addition, she explained that the Wholesale Operating fund is getting a transfer in from its capital fund which is needed to establish a debt service reserve and to bring the operating reserve to 20% of operating expenses per the reserve policy, and that this was anticipated in the wholesale financial plan.

Ms. Silva reviewed the Retail Operating Fund budget which shows revenues of \$18.2 million and expenses of \$15.5 million. She explained some of the increased costs for certain items. In addition, she explained that the Retail Operating fund is doing a transfer out to its capital fund.

Ms. Silva reviewed the budget for the wholesale and retail capital outlay funds. She pointed out that there are several pages in the budget document which contain the wholesale and retail projects in detail that are in the budget for FY 2024-25.

Ms. Silva informed the Board that she will modify the budget based on any feedback that she receives from this workshop. She informed the Board that the public hearing on the budget is scheduled for June 26th and she will highlight the changes that were made, then the Board will consider adoption of the budget at that time.

## **VIII. INFORMATION ITEMS**

### **1. GENERAL MANAGER'S REPORT**

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

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

#### **1.2 Miscellaneous District Issues and Correspondence**

GM Helliker reported that the State Water Board released the third revision of the water conservation regulations on Monday. He explained that there were some small changes to the regulations with regard to mandated reductions by 2040. He will be meeting with five other general managers and a State Water Board member on Friday and then with another State Water Board member next Wednesday. He informed the Board that

comments are due on June 4<sup>th</sup>. The State Water Board plans to complete the rulemaking by August of this year.

GM Helliker reported that there was a three-day workshop in April on the Voluntary Agreement now known as Healthy Rivers and Landscapes Program. He also reported that there was a third Public Records Act request from Citrus Heights Water District that was responded to which requested information regarding the statements that were made regarding the District having the lowest wholesale rates in the state. He informed the Board that he sent them the document that was responsive to their request. In addition, there are a few more documents to submit on the other two PRA requests from CHWD on the wholesale rates.

## **2. DIRECTOR OF FINANCE'S REPORT**

### **2.1 Miscellaneous District Issues and Correspondence**

No report.

## **3. DIRECTOR OF OPERATIONS' REPORT**

### **3.1 Miscellaneous District Issues and Correspondence**

No report.

## **4. DIRECTOR OF ENGINEERING SERVICES' REPORT**

### **4.1 Miscellaneous District Issues and Correspondence**

No report.

## **5. LEGAL COUNSEL'S REPORT**

### **5.1 Legal Matters**

No report.

## **IX. DIRECTORS' REPORTS**

### **1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)**

Vice President Costa reported that SGA cancelled their next meeting.

### **2. REGIONAL WATER AUTHORITY (RWA)**

Director Rich reported that RWA adopted a 5% membership fee increase for next year and a 7% increase for the following year.

### **3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)**

#### **3.1 ACWA - Pam Tobin**

Director Tobin provided a written report which was added to the Board packet. She reviewed some details of the ACWA Federal Affairs Committee meeting, reported that the ACWA Leadership Award was presented to

PCWA General Manager Andy Fecko, and announced some upcoming events.

**3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin**  
No report.

**4. CVP WATER USERS ASSOCIATION**  
No report.

**5. OTHER REPORTS, CORRESPONDENCE, COMMENTS, IDEAS AND SUGGESTIONS**  
There were no other matters discussed.

**X. COMMITTEE MEETINGS**

**1. Finance Committee – May 14, 2024**

The committee meeting minutes were included in the Board packet.

**2. Engineering Committee – May 15, 2024**

The committee meeting minutes were included in the Board packet.

**3. Public Information Committee – May 20, 2024**

The committee meeting minutes were included in the Board packet.

**XI. UPCOMING EVENTS**

**1. 2024 ACWA Fall Conference**

December 3-5, 2024  
Palm Desert, CA

At 8:10 p.m., President Zamorano announced that the Board was adjourning to Closed Session and called for public comment. There was no public comment.

**XII. CLOSED SESSION**

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

Citrus Heights Water District, et al. vs. San Juan Water District, Case Number: 24WM000064, Sacramento County Superior Court

**2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

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

**XIII. OPEN SESSION**

There was no reportable action.



**XIV. ADJOURN**

**The meeting was adjourned at 8:18 p.m.**

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MANUEL ZAMORANO, President  
Board of Directors  
San Juan Water District

ATTEST: \_\_\_\_\_  
TERI GRANT, Board Secretary

# SAN JUAN WATER Proposed Budget

Fiscal Year 2024-25

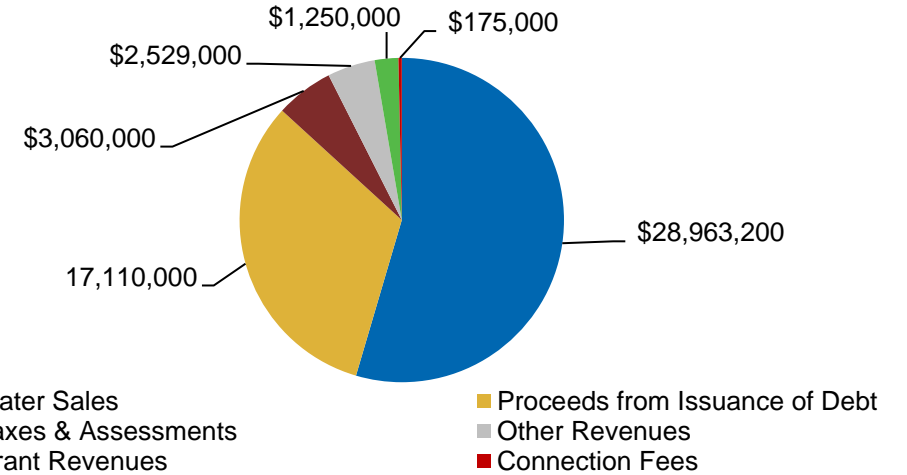
# COVER PHOTO: Scott DesJardin



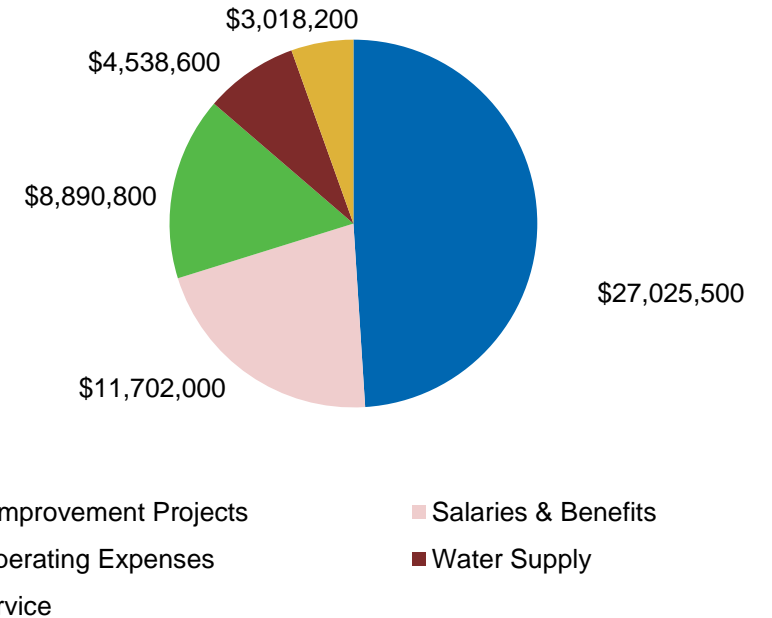
### Estimated Revenues & Expenses of Funds - Summary

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

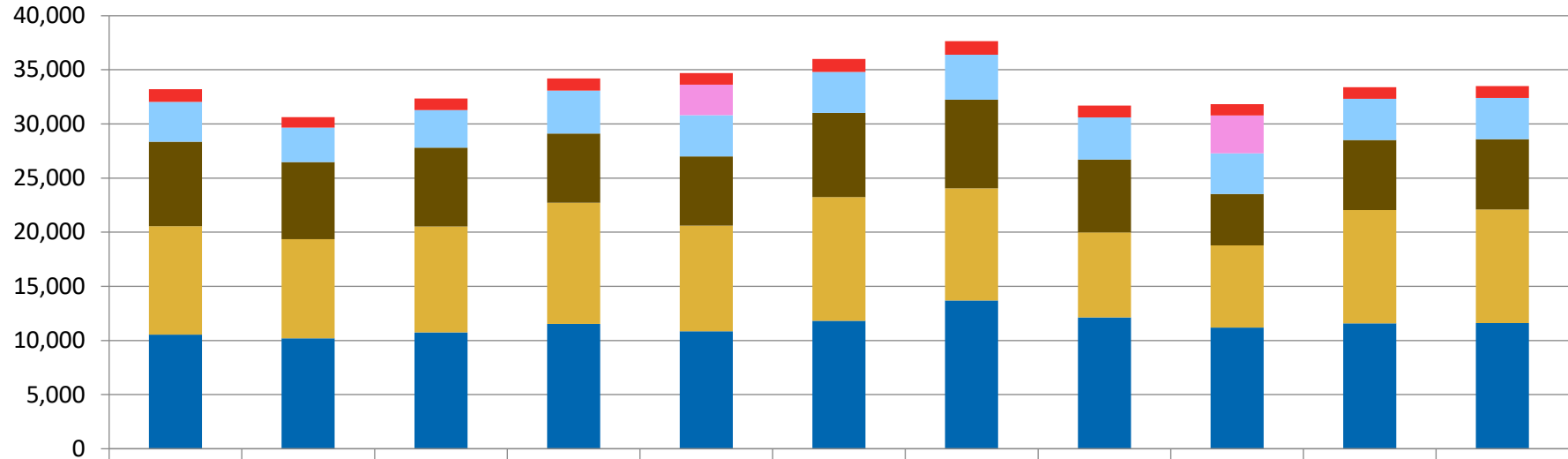
### All District Revenues \$53,087,200



### All District Expenses \$55,175,100

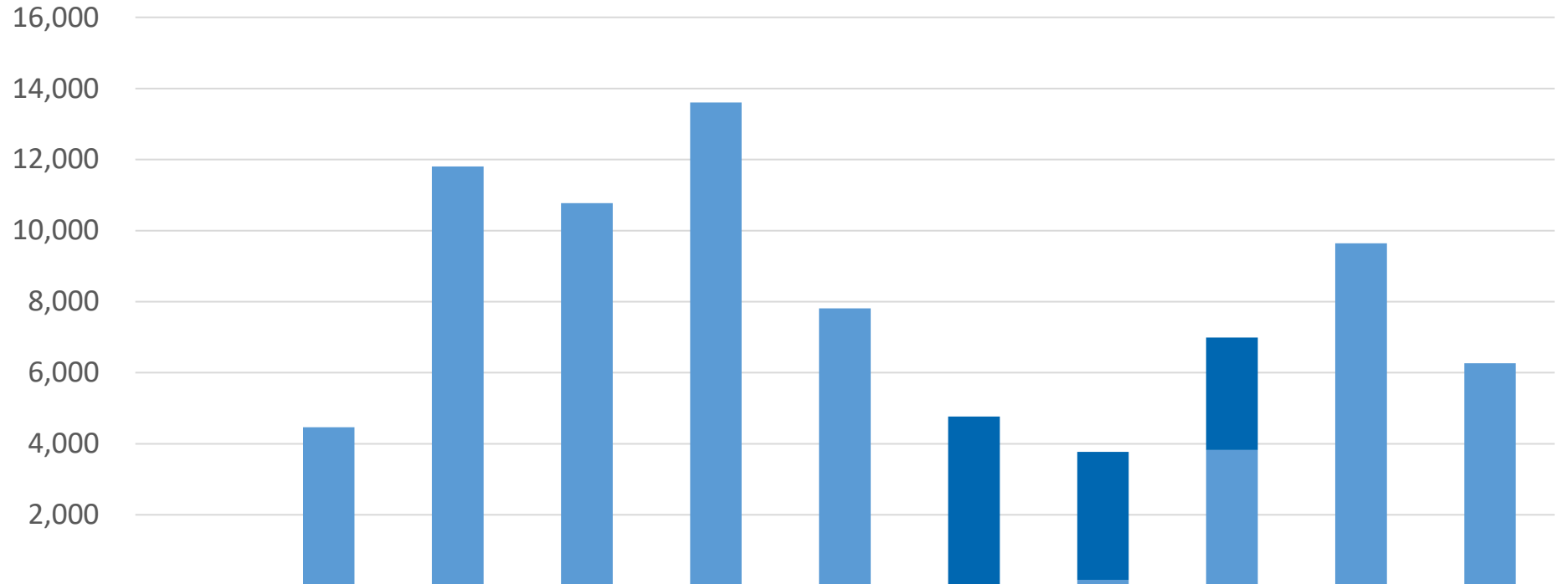


## WHOLESALE WATER DELIVERIES - ACRE FEET - Excluding SSWD



	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 Est.	FY 24-25 Budget
■ City of Folsom	1,187	963	1,062	1,132	1,080	1,194	1,239	1,092	1,045	1,073	1,100
■ Other (Transfer Customers)	-	-	-	-	2,808	-	-	-	3,504	-	-
■ Orange Vale Water Company	3,671	3,190	3,473	3,950	3,822	3,790	4,141	3,883	3,760	3,808	3,800
■ Fair Oaks Water District	7,787	7,137	7,288	6,400	6,394	7,780	8,202	6,723	4,732	6,468	6,500
■ Citrus Heights Water District	10,016	9,134	9,775	11,202	9,734	11,407	10,361	7,852	7,595	10,458	10,500
■ San Juan Retail Service Area	10,552	10,213	10,752	11,520	10,864	11,829	13,690	12,143	11,195	11,579	11,600

### WHOLESALE WATER DELIVERIES TO SSWD - ACRE-FEET

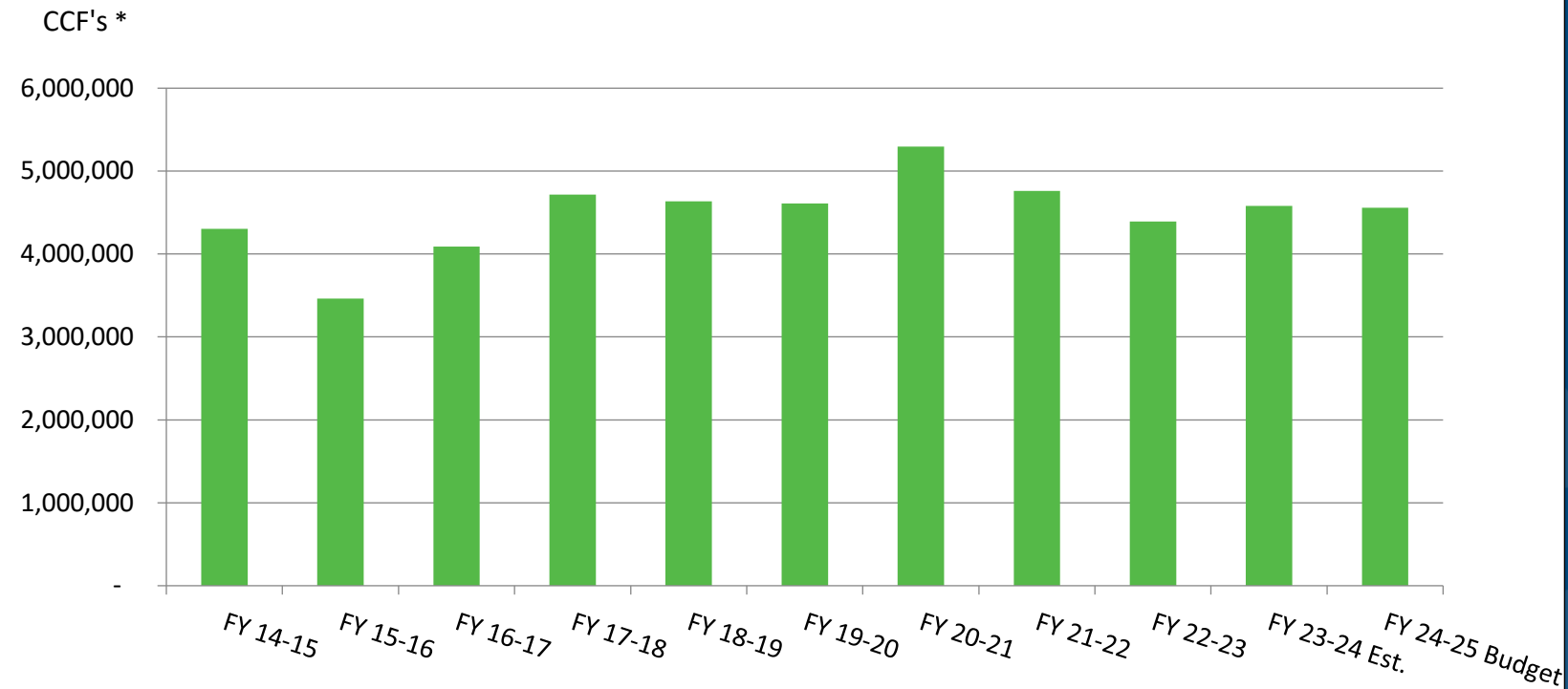


	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 Est.	FY 24-25 Budget
Water Sale (Transfer)	-	-	-	-	-	-	4,768	3,602	3,170	-	-
Treat & Deliver SSWD's PCWA Water	-	4,468	11,808	10,769	13,605	7,815	-	167	3,821	9,645	6,263



# WATER DELIVERIES - SSWD

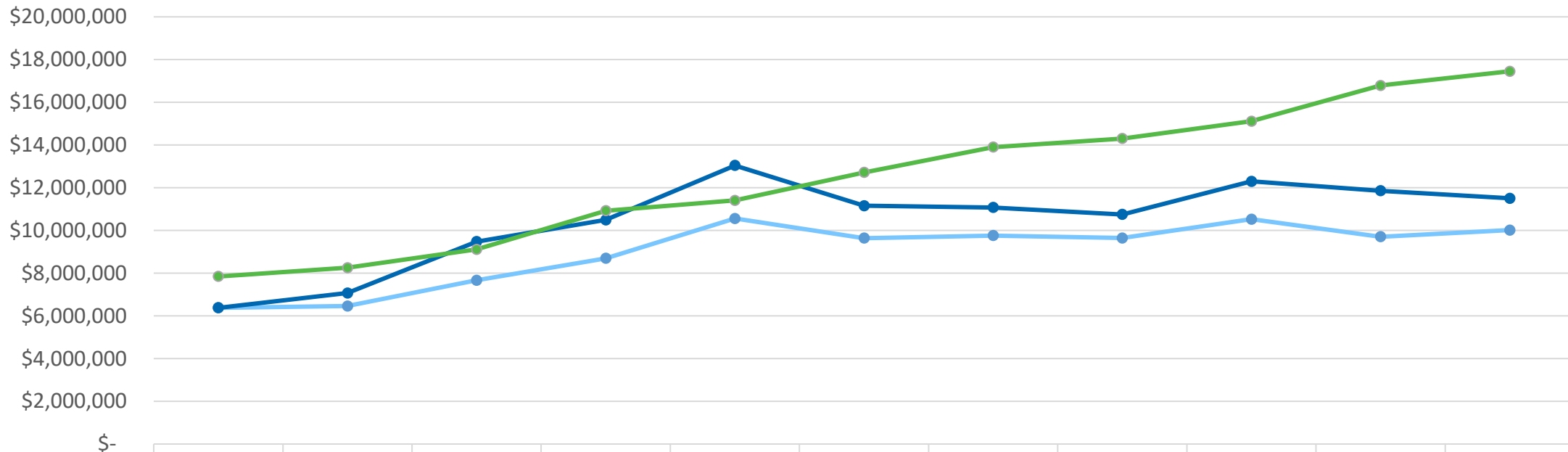
### Retail Water Deliveries (in CCF\*)



\* CCF = centrum cubic feet or "hundreds O f cubic feet"  
1 CCF = 7.48 gallons



# WATER DELIVERIES - RETAIL



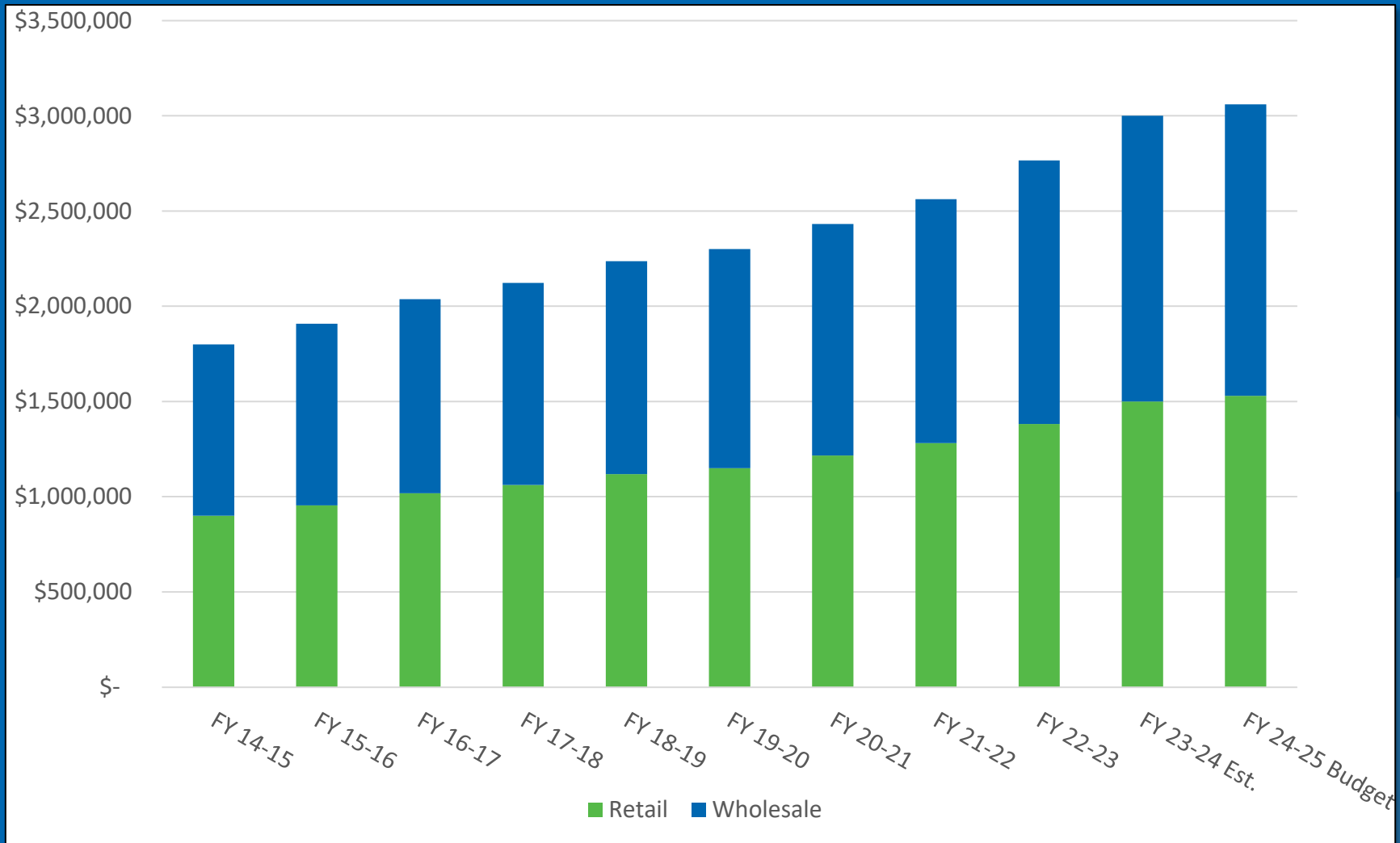
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY22-23	FY 23-24 Est.	FY 24-25 Budget
WCA's	\$6,379,836	\$6,463,282	\$7,665,649	\$8,695,872	\$10,560,81	\$9,642,676	\$9,761,956	\$9,648,222	\$10,528,56	\$9,708,391	\$10,014,83
WCA's and SSWD	\$6,379,836	\$7,067,960	\$9,477,539	\$10,492,47	\$13,044,97	\$11,157,01	\$11,077,96	\$10,750,04	\$12,297,93	\$11,861,50	\$11,508,20
Retail	\$7,846,601	\$8,255,437	\$9,114,488	\$10,922,28	\$11,405,73	\$12,716,83	\$13,902,29	\$14,302,81	\$15,116,72	\$16,787,50	\$17,455,00

WCA's WCA's and SSWD Retail



# WATER SALE REVENUES





# PROPERTY TAX REVENUES

# PROCEEDS FROM DEBT ISSUANCES



\$12,110,000

Kokila Reservoir Replacement  
SRF Loan



\$5,150,000

Purchase of Groundwater Capacity  
Rights for Retail water supply  
reliability

Bond Issuance

- No significant change in staffing levels
- No change in allocation between wholesale and retail

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

37.4% 62.6%

<sup>1</sup> Meter Technician changed from Customer Service to Field Service January 2024.

<sup>2</sup> Converting use of Temp Agency assistance to direct hire temporary workers for cost savings

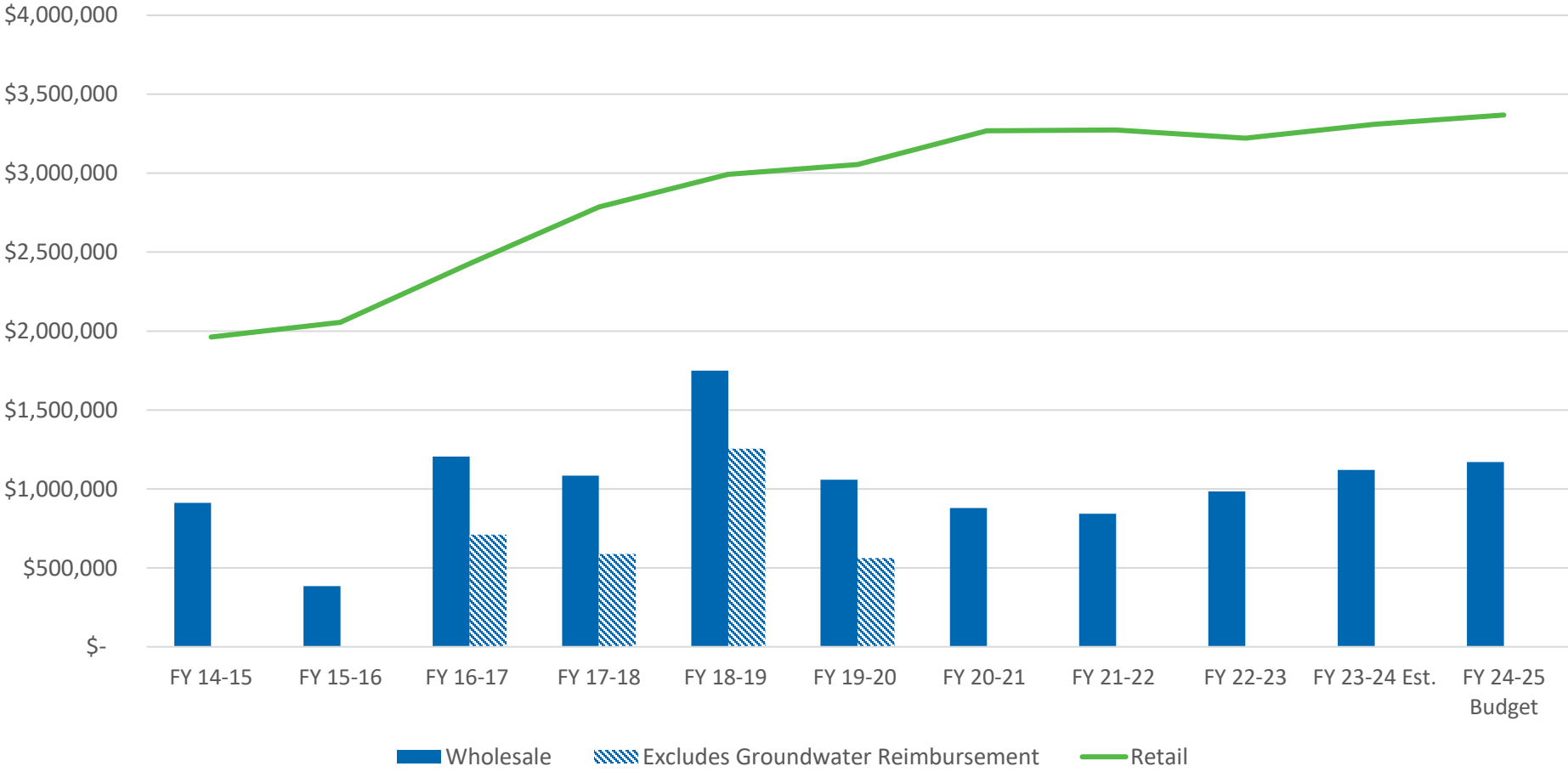


### Salaries & Benefits

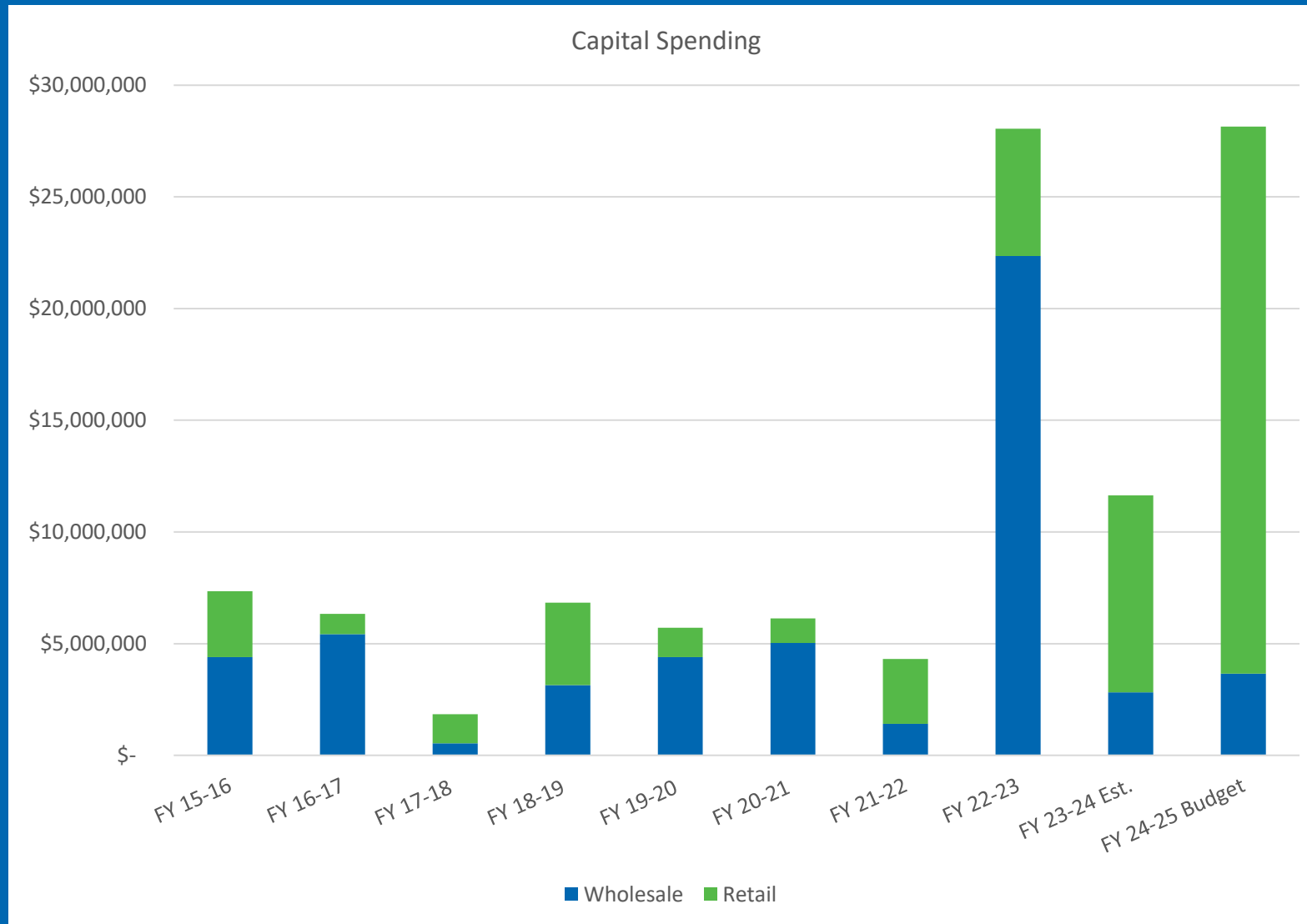


# SALARIES AND BENEFITS

### Water Supply Costs



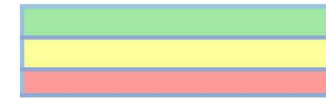
# WATER SUPPLY COSTS



# CAPITAL SPENDING

# Operations Plan Report Card FY 2023-24

On Track  
Delayed  
Issues



## ADMINISTRATION/WATER RESOURCES/IT

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

## CUSTOMER SERVICE

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

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



# Administration/Water Resources/IT



## FISCAL YEAR 2024-25 BUDGET

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

# WHOLESALE OPERATING FUND

**Expenses ↑ 20%**

<b>Materials and Supplies</b>	<b>\$323,100</b>
Operating Chemicals	
3 Wholesale Mailers	
2 Consumer Confidence Reports	
<b>Maintenance</b>	<b>\$224,700</b>
Tree Trimming North Fence Line	
Redwood Tree Removal on Auburn Folsom Road	
Firebreak Clean up at Baldwin	
<b>Merger Consultant</b>	<b>\$125,000</b>
<b>Interest Expense</b>	<b>\$115,100</b>
<b>Utility – Energy Costs</b>	<b>\$53,100</b>
<b>Election Costs</b>	<b>\$49,000</b>

## FISCAL YEAR 2024-25 BUDGET

	Wholesale Operations
<b>Est. Beginning Reserves July 1, 2024</b>	<b>\$ 2,914,091</b>
Revenues	
Water Sales	11,508,200
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# WHOLESALE OPERATING FUND

# FISCAL YEAR 2024-25 BUDGET

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



# RETAIL OPERATING FUND

# RETAIL OPERATING FUND

**Expenses ↑ 30%**

<b>Maintenance</b>	<b>\$440,200</b>
Tree Trimming North Fence Line	
Redwood Tree Removal on Auburn Folsom Road	
Leak Repair Assistance	
Easement Clearing	
Shop Door Replacement	
<b>Utility – Energy Costs</b>	<b>\$214,000</b>
<b>Interest Expense</b>	<b>\$155,400</b>
Eureka Rd. SRF Loan	
Bond Interest for Groundwater Capacity	
<b>Professional Services</b>	<b>\$142,400</b>
Rollingwood Easement Evaluation	
Retail Financial Plan	
User Fee Study Update	
<b>Insurance Costs</b>	<b>\$60,000</b>
<b>Election Costs</b>	<b>\$49,000</b>

# FISCAL YEAR 2024-25 BUDGET

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



# RETAIL OPERATING FUND

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



# WHOLESALE CAPITAL FUND

## Water Treatment Plant (WTP) Improvements

### Backwash Hood Rehabilitation and Rail Track Improvements

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

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

### Lime Tower Coating and Improvements

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

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





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



# RETAIL CAPITAL FUND

## Mains/Pipelines and Improvements

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

<b>Project Status:</b>	Planned	<b>Estimated Spending FY 2023-24 &amp; Prior:</b>	\$ -
<b>Start Date:</b>	FY 2024-25	<b>Budgeted Spending FY 2024-25:</b>	\$ 1,600,000
<b>Estimated Completion:</b>	FY 2024-25	<b>Total Project Cost:</b>	\$ 1,600,000

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

### FY 2024-25 Failed Service Lateral Replacements

<b>Project Status:</b>	Anticipated	<b>Estimated Spending FY 2023-24 &amp; Prior:</b>	\$ -
<b>Start Date:</b>	FY 2024-25	<b>Budgeted Spending FY 2024-25:</b>	\$ 435,000
<b>Estimated Completion:</b>	FY 2024-25	<b>Total Project Cost:</b>	\$ 435,000

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



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

<b>Project Status:</b>	Planned	<b>Estimated Spending FY 2023-24 &amp; Prior:</b>	\$ -
<b>Start Date:</b>	FY 2024-25	<b>Budgeted Spending FY 2024-25:</b>	\$ 1,100,000
<b>Estimated Completion:</b>	FY 2024-25	<b>Total Project Cost:</b>	\$ 1,100,000

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

### FY 2023-24 Air/Vacuum Relief Valve Replacements

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

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



# Any Questions?

## Estimated Revenues & Expenses of Funds - Summary

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

# Next Steps...

1. Apply any needed changes from tonight's meeting
2. Add transmittal letter
3. Publish notice of public hearing....

SEE YOU JUNE 26<sup>TH</sup>!

...Public Hearing

...Budget Adoption

