

V A



February 12, 2025

Mr. Paul Stearns
Del Puerto Water District
P.O. Box 1596
Patterson, CA 95363-1596

**RE: NOTICE OF VIOLATION & PROPOSED SETTLEMENT
CASE NUMBER:**

Dear Mr. Stearns:

On December 4, 2024, the San Joaquin Valley Air Pollution Control District offered you an out of court settlement in the amount of \$3,500.00, for violation of District Rule 4103.

During negotiations on February 12, 2025, with you, an offer based on new and additional information was made in the amount of \$2,500.00.

This offer to settle Case Number N24-0518 for the reduced amount is good until March 12, 2025. Please write the case number on your check and use the yellow envelope provided.

You may also pay online by going to www.valleyair.org, click on "Online Bill Payment" and "Make Payments." You will need your case number and mailing zip code.

If you have any questions, please contact me at (559) 230-5879.

Sincerely,

Esthela Soto

Esthela Soto
Mutual Settlement Group

Blank



December 4, 2024

Mr. Paul Stearns, Deputy General Manager
Del Puerto Water District
P.O. Box 1596
Patterson, CA 95363-1596

RE: Case No. N24-0518
NOV No. 5033814

Dear Mr. Stearns:

On Monday, October 21, 2024, staff from the San Joaquin Valley Air Pollution Control District (District) documented evidence of a burn at the property located at Orestimba Rd., Newman, CA 95360. This burn constituted a violation of District Rule(s) 4103.

If you feel the District reached this finding in error or if you have additional information you would like the District to consider, please contact Esthela Soto at (559) 230-5999 or Esthela.Soto@valleyair.org and reference Case Number N24-0518. **Para asistencia en Español por favor llame al 559-230-5995.**

California Health & Safety Code (CH&SC) 42402 provides that any person who violates District Rules is liable for a civil penalty, and each day on which a violation occurs constitutes a separate offense. Based on the facts known to the District at the time of this letter, and in consideration of the relevant factors prescribed in CH&SC § 42403, the District has assessed a civil penalty in the amount of \$3,500.00.

The District offers an Illegal Burning Training Course free of charge. If you complete the training course you will receive a credit of \$150 towards the penalty.

If you are paying by check, please make it out to the "San Joaquin Valley Air Pollution Control District" and write "Case No. N24-0518" on your check. You may also pay online by going to www.valleyair.org, and clicking on "Online Bill Payment", then "Make Payments." You will need your case number and mailing address zip code.

Thank you for your attention to resolving this matter.

Sincerely,

Clay Bishop

Clay Bishop
Supervising Air Quality Specialist



Northern Region Office
4800 Enterprise Way
Modesto, CA 95356-8718
(209) 557-6400

Central Region Office
1990 E Gettysburg Ave
Fresno, CA 93726-0244
(559) 230-5950

Southern Region Office
34946 Flyover Court
Bakersfield, CA 93308
(661) 392-5500

NOTICE OF VIOLATION

No. 5033814

ISSUED TO:

NAME: Del Puerto Water District
ADDRESS: P.O. Box 1596
CITY: Patterson
PHONE: (209) 892-4470

STATE: CA

PERMIT/FACILITY:

PERMITS:
ZIP: 95363-1596

OCCURRENCE LOCATION:

NAME: Del Puerto Water District
ADDRESS: Orestimaba Rd., APN- 026-020-060-000
CITY: Newman
DATE: October 21, 2024

STATE: CA

ZIP: 95360

TIME: 3:00 pm

Same as Above

THIS NOTICE HAS BEEN ISSUED AS A RESULT OF A VIOLATION OF:

- San Joaquin Valley Unified Air Pollution Control District Rules and Regulation
- California Health and Safety Code / California Code of Regulations

Rule(s)/Section(s): 4103 - Open Burning

Equipment Type (if Applicable): open burn of almond tree waste

Description: Illegal burn of a vegetative waste material

RECIPIENT NAME: Paul Stearns

TITLE: Deputy General Manager

SIGNING THIS NOTICE IS
NOT AN ADMISSION OF GUILT

SIGNATURE

RETURN A COPY OF THIS NOTICE WITH A WRITTEN DESCRIPTION OF THE IMMEDIATE CORRECTIVE ACTION YOU HAVE TAKEN TO PREVENT A CONTINUED OR RECURRENT VIOLATION.

**THIS VIOLATION IS SUBJECT TO SUBSTANTIAL PENALTY,
YOUR RESPONSE DOES NOT PRECLUDE FURTHER LEGAL ACTION.**

ISSUED BY: Lori Sheridan	DATE: Mon October 28, 2024	TIME: 2:41 pm	<input checked="" type="checkbox"/> MAILED/EMAILED
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Continued

5



P.O. Box 1596 Patterson, CA 95363-1596

Phone (209) 892-4470 • Fax (209) 892-4469

October 29, 2024

San Joaquin Valley Air Pollution Control District
4800 Enterprise Way
Modesto, CA 95356-8718

RE: Violation No. 5033814

Sent via email to:

Lori.Sheridan@valleyair.org

To Whom It May Concern,

The Del Puerto Water District, in partnership with the Central California Irrigation District (Districts), have embarked on an extraordinary project to capture flood flows in Orestimba Creek and convey that captured water, as well as other developed waters, into newly constructed recharge basins near Orestimba Road on APN 26-20-60. This \$13,000,000 project will greatly benefit the Delta-Mendota Subbasin and local groundwater dependent communities, like the neighboring city of Newman, as 10% of the water introduced into the recharge ponds will be left behind to replenish supply during dry and critically dry water years and the extracted water will provide the Districts with much needed additional water.

As part of the construction of the pipeline to the recharge ponds, two rows of almond trees were purchased and removed from the westerly neighbor's orchard over the winter of 2023-2024. Those trees were temporarily stockpiled in one of the ponds located on the east side of the District's property. The Districts contacted multiple tree shredding companies to properly dispose of the trees but had difficulty securing a contractor due to scheduling difficulties or lack of interest due to the small size of the job. Unfortunately, someone unbeknownst to the Districts lit the trees on fire on the afternoon of October 21, 2024.

The Districts, as well as the construction contractor for the recharge ponds, have experienced vandalism throughout the construction of the project such as graffiti, breaking in to flow measurement panels to steal batteries, and theft of components from construction equipment.

To immediately prevent any reoccurrence, the Districts have arranged to have the remaining remnants of almond trees that weren't burned shredded and will remove any stumps that are too large to shred by November 8, 2024. On a regular basis, weather permitting, the pond basins are disked, the levees are mowed, and herbicide is applied to keep control of vegetation.

The Districts ask that the San Joaquin Valley Air Pollution District not impose any fines or penalties on the Districts as this was an isolated case, was not authorized or condoned by the Districts, and the Districts have no history of non-compliance.

Sincerely,



Paul Stearns

Deputy General Manager – Water Operations, DPWD

cc: Anthea Hansen, DPWD
Adam Scheuber, DPWD
Jarrett Martin, CCID
Ben Fenters, CCID

2025-26 Agricultural Water Rate

2.14.25 Draft

Component:

		Ag
<p>Bureau Cost of Service Rate (estimate per 2025 Ratebooks)</p>	<p>USBR O&M Rate set using a 7-year historical average (42,574 AF) Ag Service Allocation for O & M</p>	<p>\$ 25.59</p>
<p>SLDMWA O & M Rate</p>	<p>Estimate based on projected actual deliveries of all water types at a 40% CVP Ag Service Allocation, 70% M&I Allocation and 100% Allocation to Refuges and Exchange/Water Rights Contractors under the amended MOU</p>	<p>\$ 27.00</p>
<p>Healthy Rivers and Landscapes Program Fee (paid to SLDMWA)</p>		<p>\$ 10.00</p>
<p>Restoration Fund Rate (thru 9/30/25) (Final)</p>		<p>\$ 13.33</p>
<p>Rounding Profit/(Subsidy) of Basic Rate to Rate Stabilization Fund</p>		<p>\$ 0.08</p>
	<p>Estimated Cost by Supply Type</p>	<p>\$ 76.00</p>

VB

2024-25 Agricultural Water Rate

2.8.24 Final

Component:

	\$	Ag
Bureau Cost of Service Rate (estimate per 2024 Ratebooks)	\$	26.38
USBR O&M Rate set using a 7-year historical average (36,903 AF) Ag Service Allocation for O & M		
SLDMWA O & M Rate	\$	22.26
Estimate based on projected actual deliveries of all water types at a 40% CVP Ag Service Allocation, 70% M&I Allocation and 100% Allocation to Refugees and Exchange/Water Rights Contractors under the ammended MOU		
Restoration Fund Rate (thru 9/30/24) (Final)	\$	13.00
Trinity Public Utilities District Assessment (to be collected thru Water Mktg starting in 2024)	\$	-
Rounding Profit/(Subsidy) of Basic Rate to Rate Stabilization Fund	\$	0.36
Estimated Cost by Supply Type	\$	62.00



IRR 2025 Sch A-2A F.Z27.XLSM
01/07/2025

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION COST OF SERVICE
WATER RATES PER ACRE-FOOT BY CONTRACTOR
2025 IRRIGATION WATER RATES

Category	A) Facility/Contractor	B) Construction Cost Per A/F <Sch. A-2Ba>	C) DMC Aqueduct Intertie Construction Cost Per A/F <Sch. A-2Bc>	D) Folsom Safety of Dams (FSOD) Construction Cost Per A/F <Sch. A-2Bc_FSOD>	E) Water Marketing Estimated O&M Costs Per Acre Foot <Sch. A-8>	F) Storage (Includes Offset) Estimated O&M Costs Per Acre Foot <Sch. A-8>	G) Direct Pumping Offset Estimated O&M Costs Per Acre Foot <Sch. A-11>	J) Conveyance/ XM Storage Estimated O&M Costs Per Acre Foot <Sch. A-9, Sch. A-9 XM>	L) Total O&M Estimated Costs Per Acre Foot (E+F+G+H+I+J+K)	M) Deficit Cost Per A/F <Sch. A-8B>	N) Cost of Service Rate (B+C+D+L+M)
Black Butte D & R	4-E WD	\$ 34.36	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.28	\$ 25.16	\$ -10.28	\$ 70.18
Black Butte D & R	Stony Creek WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.28	\$ 25.16	\$ -	\$ 25.54
Buchanan Unit	Chowchilla WD	\$ -	-	\$ 0.38	\$ 9.20	\$ 12.68	\$ -	\$ 0.28	\$ 22.16	\$ 0.21	\$ 22.75
Clear Creek Unit	Clear Creek CSD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.28	\$ 25.16	\$ 4.70	\$ 30.24
Colusa Basin Drain	Colusa Drain MWC	\$ 9.06	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ -	\$ 24.88	\$ -	\$ 34.32
Corning Canal	Corning WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 10.85	\$ 0.33	\$ 36.06	\$ -	\$ 36.44
Corning Canal	Proberta WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 5.68	\$ 0.30	\$ 30.86	\$ 0.62	\$ 31.86
Corning Canal	Thomas Creek WD	\$ 304.79	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.29	\$ 25.17	\$ 239.96	\$ 570.30
Cow Creek Unit	Bella Vista WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 25.40	\$ 0.36	\$ 50.64	\$ -	\$ 51.02
Cross Valley Canal	County of Fresno	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	County of Tulare	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	Hills Valley ID	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	Karr-Tulare ID	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	Lower Tule River ID - CVC	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	Pixley ID	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Cross Valley Canal	Tr-Valley WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ 9.17	\$ 0.37	\$ 34.42	\$ -	\$ 34.80
Delta-Mendota Canal	Barita-Caribonia ID	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59
Delta-Mendota Canal	Byron Bethany ID	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59
Delta-Mendota Canal	Del Puerto WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59
Delta-Mendota Canal	Eagle Field WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ 0.01	\$ 25.60
Delta-Mendota Canal	Mercy Springs WD	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59
Delta-Mendota Canal	Oro Loma WD	\$ 50.16	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 75.75
Delta-Mendota Canal	Pacheco WD - DMC	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59
Delta-Mendota Canal	Panoche WD - DMC	\$ -	-	\$ 0.38	\$ 12.20	\$ 12.68	\$ -	\$ 0.33	\$ 25.21	\$ -	\$ 25.59

20



San Luis & Delta-Mendota Water Authority

PROPOSED WY25 SELF-FUNDING RATES WITH BOR SOD AG ALLOCATION @ 40%

FAC 02/03/2025 BOD 02/06/2025

RATE COMPARISON TO BOD Approved WY24 RATES

	<u>Proposed WY2025</u> <u>Rate</u> 3/1/25-2/28/26 <u>AMENDED MOU</u> <u>WY2025</u>	<u>WY2024 Rate</u> 3/1/24-2/28/25 <u>AMENDED MOU (R2)</u> <u>WY2024</u>	<u>Variance</u>
<i>WATER SUPPLY</i>			
Irrigation	40%	50%	-10%
M&I	75%	75%	0%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
<i>RATES</i>			
Upper DMC	\$27.00	\$20.53	\$6.47
Upper DMC - Exchange/Wtr Rts	\$24.53	\$17.88	\$6.65
Mendota Pool Only	\$0.59	\$0.46	\$0.13
Lower DMC Only	\$28.42	\$21.60	\$6.82
Lower DMC/Pool	\$29.01	\$22.06	\$6.95
Lower DMC/Pool - Exchange/Wtr Rts	\$26.54	\$19.41	\$7.13
San Felipe	\$32.01	\$23.92	\$8.09
SLC Above Dos Amigos	\$50.19	\$37.58	\$12.61
SLC Below Dos Amigos	\$58.35	\$46.62	\$11.73
Volta Wells	\$13.26	\$11.24	\$2.02
San Luis Drain	\$0.26	\$0.19	\$0.07

Delivery Volumes through O'Neill (Direct and Storage)	1,919,513	2,135,895	(216,382)
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Under the 20%, and 40% allocation scenarios, members forecasted the acre-foot volumes going through the O'Neill Pumping plant to be 1,630,551, and 1,919,513, respectively.

21



San Luis & Delta-Mendota Water Authority

PROPOSED WY25 SELF-FUNDING RATES WITH BOR SOD AG ALLOCATION @ 20%

FAC 02/03/2025 BOD 02/06/2025

RATE COMPARISON TO BOD Approved WY24 RATES

	<u>Proposed WY2025 Rate</u> 3/1/25-2/28/26 <u>AMENDED MOU WY2025</u>	<u>WY2024 Rate</u> 3/1/24-2/28/25 <u>AMENDED MOU (R2) WY2024</u>	<u>Variance</u>
WATER SUPPLY			
Irrigation	20%	50%	-30%
M&I	70%	75%	-5%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$31.86	\$20.53	\$11.33
Upper DMC - Exchange/Wtr Rts	\$28.87	\$17.88	\$10.99
Mendota Pool Only	\$0.59	\$0.46	\$0.13
Lower DMC Only	\$33.28	\$21.60	\$11.68
Lower DMC/Pool	\$33.87	\$22.06	\$11.81
Lower DMC/Pool - Exchange/Wtr Rts	\$30.88	\$19.41	\$11.47
San Felipe	\$39.60	\$23.92	\$15.68
SLC Above Dos Amigos	\$65.39	\$37.58	\$27.81
SLC Below Dos Amigos	\$76.97	\$46.62	\$30.35
Volta Wells	\$13.26	\$11.24	\$2.02
San Luis Drain	\$0.40	\$0.19	\$0.21

Delivery Volumes through O'Neill
(Direct and Storage)

1,630,551

2,135,895

(505,344)

22

VC

DEL PUERTO WATER DISTRICT

Rules and Regulations for Water Service

I. WATER APPLICATION & CERTIFICATION REQUIREMENTS

As a pre-condition to the receipt of water, each landowner and each lessee/tenant where applicable (herein called "landowner/wateruser") is required to submit to the District, on an annual basis, a fully executed:

A. WATER AVAILABILITY APPLICATION

Each landowner/wateruser must agree in writing to subscribe to and be bound by these Rules and Regulations and to provide payment to the District of all sums necessary for the purchase and delivery of his/her pro rata share of the District's Water Supply and other supplies as requested; and

B. LANDHOLDING UPDATE FORM(S)

Each landowner/wateruser must provide the District with information, prior to each water year or as requested, describing, among other things, owned and/or leased lands (Landholdings). Subsequent Landholding changes are required to be noticed to the District within (30) days of their occurrence. Recorded Grant deeds shall be the basis for establishing ownership changes; Executed leases shall be the basis for establishing tenancies. In a case where there may be multiple beneficial owners within a legal entity (i.e. a Corporation, Partnership or an LLC), the District may request proof of such interests in order to establish voting percentages.

II. CVP CONTRACT ALLOTMENT

The District's water supply is allocated on an equal-share-per-irrigable-acre basis regardless of cropping pattern.

- The District will allot to its users the water supplies allocated to it under its contract with the U S Bureau of Reclamation (USBR) based on the Bureau's February declaration of water to be made available to the District. This allotment will be revised as necessary to reflect any subsequent changes in contract supplies made available to the District by the USBR.
- Water so allotted will be called "CVP Contract Allotment".
- Prior to March 31st of each year, a wateruser may elect to reduce his/her Allocated Water supply for the current water year conditioned on a certification that groundwater will not be used in lieu of the reduced allocation. The reduced allocation shall become the user's Allocated Water for the remainder of the water year.

III. NORTH VALLEY REGIONAL RECYCLED WATER PROGRAM (NVRWP) ALLOTMENT

Prior to each Water Year, the District will estimate a quantity of supply available to each irrigable acre regardless of cropping pattern. Administrative procedures for implementing the NVRWP will be subject to annual approval by the District's Board of Directors, and will generally include the establishment of a rate for the current year's estimated NVRWP supply, which is to be paid as an assessment (i.e. the "NVRWP Assessment"), and procedures for allocating and making the supply available for use.

IV. ADDITIONAL WATER

- "Additional Water" is water that a wateruser requests in addition to his/her CVP Contract Allotment.
- The District will attempt to meet all wateruser requests for Additional Water.
- The Board of Directors shall annually establish terms regarding the cost, apportionment, and payment requirements for Additional Water.

23

- The District may also enter into and administer agreements with certain District landowners who have, on a long term basis, subscribed to and contracted for additional water supplies (beyond such Additional Water) under the terms and conditions of recorded water service contracts.

V. WATER YEAR

The District's Water Year runs from March 1 of each year through the last day of February of the following year.

VI. WATER PURCHASE OBLIGATION

A. PAYMENT FOR ALLOCATED WATER

The CVP Contract Allotment shall be paid for at rates annually established by the Board of Directors based on the information then available to the District, following the billing procedures set in Article VII below.

B. OTHER WATER SUPPLIES, TRANSFERS, RESCHEDULING AND STORAGE

The Board may acquire other water supplies, may provide for the annual transfer of water allocated to each landowner, may facilitate annual opportunities for Rescheduling of supplies from one Water Year to the next, and may provide for transportation and/or storage of water obtained from other sources, including groundwater. Such other water supplies, annual transfers, Rescheduling, and transportation/storage shall be administered by the District under separate annual policies, programs, and/or contracts. Any landowner/wateruser interested in such policies, programs, or contracts should contact the District.

C. COST ADJUSTMENTS

The District will bill for services provided under "A" and "B" above based on rates approved by the Board of Directors. However, there may be subsequent adjustments to such rates and charges when the actual costs of the acquired supplies become known.

D. LANDOWNER RESPONSIBILITY

- While reasonable efforts will be made by the District to collect from tenants, unpaid water tolls shall remain the responsibility of the landowner. District management shall make an effort to notify landowners that tenants have unpaid water tolls within 15 days of any delinquency.
- Waterusers with unpaid water tolls shall be subject to discontinuation of water deliveries until such time as these debts are cleared or payment arrangements have been made. In addition to other remedies available to the District, unpaid Water Availability Charges, Water Cost Prepayments and Other Water Charges and Assessments shall constitute a lien on the land.

VII. BILLING PROCEDURES

Billing Statements detailing current obligations based on the then-current water allotments and rates set by the Board of Directors will be provided prior with the start of the Water Year. No water will be delivered until all assessments and charges have been paid.

A. WATER AVAILABILITY CHARGE

- The District's General and Administrative Budget is funded through a Water Availability Charge that is charged to all irrigable lands within the District on a per-acre basis.
- The rate for the Water Availability Charge is established annually by the Board of Directors.
- The Water Availability Charge is due on March 1 and becomes delinquent on March 31 of each Water Year. If water deliveries are required prior to March 31, the Water Availability Charge must be paid in advance of any such delivery.
- Should the Water Availability Charge become delinquent, the current Water Year's supply is forfeited. Upon such delinquency, a lien pursuant to Section 36729 of the California Water Code will be recorded on the subject property, which must be cleared prior to receiving any future water service from the District. At such time as the Water Availability Charge becomes six months delinquent, Delinquent Sale Procedures as set forth in Chapters 4-7 of

24

Part 7 of California Water District Law may be invoked and exercised at the District's discretion, providing for the sale of real property for failure to pay assessments. Assessments for the purpose of Chapters 4-7 of Part 7 are defined to include standby charges and other charges levied for the use of District water.

B. NVRRWP ASSESSMENT

- The annual cost of administering the North Valley Regional Recycled Water Program is funded through a NVRRWP Assessment that is charged to all irrigable lands within the District on a per-acre basis.
- The rate for the NVRRWP Assessment is established annually by the Board of Directors.
- The NVRRWP Assessment is billed in two installments, on January 1 and July 1 of each Water Year. If more than 50% of a water user's NVRRWP deliveries are required prior to July 31, the 2nd one-half NVRRWP Assessment must be paid in advance.

C. WATERSHED COALITION MEMBERSHIP CHARGE

- Landowners/waterusers requiring and requesting coverage under the Regional Water Quality Control Board's (RWQCB) Irrigated Lands Regulatory Program (ILRP) will be billed annually for their share of the District's costs to fund the activities of the Westside San Joaquin River Watershed Coalition.
- The rate for the Watershed Coalition Membership Charge is established annually by the Board of Directors.
- The Watershed Coalition Membership Charge is due on March 1 and becomes delinquent on March 31 of each Water Year.
- Should the Watershed Coalition Membership Charge become delinquent, deliveries of District supplies will cease and the Coalition and the RWQCB will be appropriately notified.

D. SUSTAINABLE GROUNDWATER MANAGEMENT ACT (SGMA) PARTICIPATION CHARGE

- The annual cost of the DM-II Groundwater Sustainability Agency (GSA) is funded through a participation charge levied on all acreage within the GSA boundaries.
- The rate for the SGMA Participation Charge is established annually by the Board of Directors.
- The SGMA Participation Charge is due on March 1 and becomes delinquent on March 31 of each Water Year.
- Should the SGMA Participation Charge become delinquent, deliveries of District supplies will cease and the Northern & Central Delta Mendota Subbasin GSP Group will be appropriately notified.

E. WATER COST PAYMENT

- A Water Cost Payment equal to ~~100% of the total cost~~ the Bureau of Reclamation Cost of Service Rate and the Restoration Fund Rate of the Allocated Water up to a 75 50% CVP Allocation is due prior to water deliveries or within 30-days of the Allocated Water being made available. The remaining portion of the then current Agricultural Water Rate will be billed each month as used.
- Water Cost Payment(s), once collected, are non-refundable unless an exception is made by the Board of directors, which may occur at the end of the water year, and only in limited circumstances.

F. MONTHLY BILLINGS

- Actual monthly water use will be recorded and billed to the wateruser by the 10th of the month following its use.

- Payment of monthly charges must be received within 30 days of the invoice date (i.e. before the end of the next month) to avoid interruption in service.
- If payments are not received within 30 days of the invoice date, the wateruser's account will be subject to the District's Payment and Collection Policy.

VIII. WATER DELIVERY / SHUTOFF PROCEDURE

A. WATER ORDERS

- All orders for water must be placed before 11:00 a.m. at least two days prior to the day of delivery. Orders received after that hour may be delayed an additional day. Orders for Saturday, Sunday or Monday morning must be received before 11:00 a.m. the preceding Friday.
- When ordering, each landowner/wateruser must provide the District with the following information:

1. Account name of the wateruser
2. Turnout location (e.g. 19.18 Left)
3. Which pump, if applicable (e.g. "A", "B" or "C")
4. Flow requested (in cubic feet per second)
5. Requested start date and time
6. Current meter reading, if applicable or requested

- Information regarding shutoffs or changes in flow may be provided concurrent with the order or in the same manner a day in advance of the action.
- All orders must be processed through the District office. Those taking water without ordering will be subject to unannounced shutoffs.

B. LOCKS AND LOCKING MECHANISMS

- Under no circumstances are Bureau of Reclamation or District chains or locks to be cut, tampered with or subverted in any way. Offenders are liable for damages, subject to fines, possible prosecution for damage to government property and unannounced shutoffs.
- All electrical pump panel boxes must be equipped at all times with an operational locking device which is to be maintained by the landowner/wateruser.

C. OPERATION OF TURNOUT GATES

After an order has been placed and a gate unlocked, the wateruser may operate the turnout gate. However, under no circumstances are these gates to be tampered with or operated beyond the tolerances set by the locking nuts that determine normal opening and closing. Leaking or otherwise inoperable gates should be reported to the District office immediately so that repairs can be made as soon as possible.

D. SPRAY WATER ORDERS

Orders for spray water, whether it is to be taken through a turnout or by pumping water over the lining of the canal, must be authorized through the District office. The District is required to charge a minimum one (1) acre-foot per spray water order.

IX. WATER MEASUREMENT

A. MEASURING DEVICES

The District's water use is determined by Bureau of Reclamation metering devices installed at each turnout. At turnouts serving more than one wateruser, the District requires that the landowners/waterusers provide at their expense appropriate location(s) for the installation of a District installed and maintained metering device(s). As of December 1, 2001, additional metering sites required as a result of parcel subdivision and/or property sales and the cost to install, maintain and replace such new meters will be borne by the landowner/wateruser served thereby.

B. WATER USE DETERMINATIONS

Measuring device readings are subject to adjustments for accuracy. While the Bureau of Reclamation and the District strive at all times to keep all meters functioning, it is possible that

a measuring device may become inoperable for a period of time. In the case of a failure in such measuring devices, it is the responsibility of the landowner/wateruser to notify the District immediately and to provide the District with an accurate determination of the amount of water used but not measured. This determination will be checked against recorded water orders (both ON and OFF orders) to make a final determination of water use for billing purposes. The landowners/waterusers of a turnout serving more than one landowner/wateruser must account for the total water use at that turnout as measured by the Bureau of Reclamation meter. In the event of a dispute regarding use at a shared turnout, the District reserves the right to shut off water service from the turnout until a resolution is reached.

C. OVERUSE

- There is no provision for overuse of available supplies.
- In the event of any overuse, and at the discretion of the District, the landowner/wateruser will either be charged the cost to the District associated with purchasing an additional supply to cover the overuse (to the extent that any such supplies are available to the District) or have his/her supply in the subsequent year reduced by a like amount.

X. WATER CONSERVATION

The District encourages prudent and responsible water conservation measures by its landowners/waterusers and will cooperate to the extent possible in studies and efforts to conserve available water supplies. Landowners/waterusers are responsible for use of water on their property and shall not use water in a wasteful manner.

XI. USE OF BUREAU OPERATING ROADS / RIGHTS OF WAY

Canalside and wasteway operating roads are owned by the Bureau of Reclamation. Permission to use these roads is subject to Bureau of Reclamation approval and is granted only at one's own risk. Many areas along the Delta-Mendota Canal are secured by gates owned by the USBR and maintained by the San Luis & Delta-Mendota Water Authority (SLDMWA). Access to gate lock combinations is a privilege afforded to responsible landowners/waterusers, and may be denied at the District's or SLDMWA's discretion. Any use of lands within the Bureau of Reclamation right-of-way is subject to prior approval and conditions.

XII. USE OF FARM CHEMICALS

Under no circumstances are farm chemicals allowed to be directly introduced into Bureau of Reclamation facilities.

XIII. ANNUAL CROP REPORTS

Each landowner/wateruser shall provide the District with an annual crop report in order to assist the District in compiling its annual crop report for the Bureau of Reclamation.

XIV. DISTRICT LIABILITY

Neither the District, nor its directors, officers, employees nor agents will be liable for any damages arising out of the inability of the District to provide sufficient water to landowners/waterusers. Furthermore, landowners/waterusers shall indemnify, hold harmless and defend the District and its directors, officers, employees, and agents from any damage, injury or death arising out of or relating to landowners/waterusers use of water provided by the District once it is delivered to the landowners/waterusers.

XV. ENFORCEMENT OF RULES AND REGULATIONS

The General Manager of the District is authorized to perform all acts necessary and proper to enforce these Rules and Regulations. Failure of a landowner/wateruser to comply with any of these Rules and Regulations shall be sufficient cause for termination of water service, and water service will not again be furnished to such landowner/wateruser until full compliance has been made with all the requirements as herein set forth; PROVIDED, HOWEVER, that the landowner/wateruser in no way be relieved of any responsibility for payment of any charge or obligations by reason of such

termination of water service. When it is practicable to do so, advance notice of any such termination of water service will be furnished to landowner/wateruser. In no event shall any liability accrue against the District or any of its officers, agents or employees, for damage, direct or indirect, arising from such terminations of water service. Non-enforcement of any provision of these Rules and Regulations does not constitute a waiver of the District's right of enforcement at any time.

XVI. APPEALS

In the event a landowner/wateruser disagrees with a decision made by the General Manager in carrying out the enforcement of these Rules and Regulations, he/she shall have the right of appeal to the Board. Appeals should be submitted in writing no less than fifteen (15) days prior to a regular meeting of the Board in order to be considered at that meeting, and shall specifically set forth the decision being appealed and shall give the reasons for said appeal. Decisions of the Board of Directors shall be final.

XVII. EFFECTIVE DATE AND AMENDMENTS

These Rules and Regulation shall become effective March 1, 2023 and may be added to, amended or repealed at any time by resolution of the Board of the Directors.

V.D.

29

Def Puerto Water District
2025-26 Operating Budget
DRAFT Budget

	DRAFT 2025-26 Budget	Current 2024-25 Forecast	Prior Year 2024-25 Budget	\$/Acre
Other Income Earned:				
Administration Income	\$ 2,230,893.00	\$ 2,232,423.00	\$ 2,232,423.00	\$51.00
Bank Interest	\$ 2,000.00	\$ 7,500.00	\$ 1,500.00	\$0.03
Investment Interest	\$ 75,000.00	\$ 85,000.00	\$ 130,000.00	\$2.97
Office Rent Income	\$ 6,480.00	\$ 6,300.00	\$ 6,300.00	\$0.14
Program Admin Fees	\$ 185,500.00	\$ -	\$ -	\$0.00
NVR/RWP Admin Fees to RWSP	\$ 112,200.00	\$ 114,894.00	\$ 182,000.00	\$4.16
Watershed Coordinator Income	\$ 2,612,073.00	\$ 2,555,497.00	\$ 2,661,603.00	\$25.50
Total Other Income:				
	\$ 5,388,124.00	\$ 4,603,929.00	\$ 6,693,476.00	\$152.91
Administrative Expenses:				
Wages & Related Expenses	\$ 1,489,018.00	\$ 1,316,889.00	\$ 1,413,516.00	\$32.29
Conservation Expense	\$ 5,450.00	\$ 4,400.00	\$ 4,400.00	\$0.10
Office Supplies, Rent & Other	\$ 65,820.00	\$ 45,600.00	\$ 46,945.00	\$1.07
Repairs & Maintenance	\$ 15,660.00	\$ 14,086.00	\$ 14,970.00	\$0.34
Metering Program	\$ 7,240.00	\$ 2,500.00	\$ 5,600.00	\$0.13
Association Fees	\$ 237,652.00	\$ 215,685.00	\$ 215,685.00	\$4.93
Fees & Permits	\$ 220,000.00	\$ 210,229.00	\$ 195,000.00	\$4.45
Utilities	\$ 24,828.00	\$ 21,265.00	\$ 25,250.00	\$0.58
Legal & Audit Fees	\$ 109,851.00	\$ 120,942.00	\$ 156,850.00	\$3.58
Consulting Services	\$ 2,789,065.00	\$ 2,491,690.00	\$ 4,440,075.00	\$101.43
Vehicle, Travel & Conferences	\$ 47,100.00	\$ 49,141.00	\$ 38,400.00	\$0.88
Insurance	\$ 50,340.00	\$ 37,165.00	\$ 35,050.00	\$0.80
Orestimba Creek Recharge & Recovery Project	\$ 23,500.00	\$ 2,265.00	\$ 1,665.00	\$0.04
Depreciation & Amortization	\$ 312,600.00	\$ 72,072.00	\$ 100,080.00	\$2.29
	\$ 5,388,124.00	\$ 4,603,929.00	\$ 6,693,476.00	\$152.91
Capital Expenses:				
Capital Expenditures	\$ 824,500.00	\$ 1,145,549.00	\$ 2,613,275.00	\$59.70
Asset Replacement Contingency	\$ -	\$ 30.00	\$ -	\$0.00
	\$ 824,500.00	\$ 1,145,549.00	\$ 2,613,275.00	\$59.70
Total Other Expense:				
	\$ 6,212,624.00	\$ 5,749,478.00	\$ 9,306,751.00	\$212.61
Net Profit/(Loss)	\$ (3,600,551.00)	\$ (3,193,981.00)	\$ (6,645,148.00)	(\$151.81)
Addback: Noncash Deprac. Expense	\$ 312,600.00	\$ 72,072.00	\$ 100,080.00	\$2.29
Addback: Prior Year Unspent Budget	\$ 2,042,010.00	\$ 4,172,663.00	\$ 4,172,663.00	\$95.33
Capital Financing	\$ -	\$ -	\$ 1,200,000.00	\$27.41
Use of Reserves per BOD	\$ -	\$ -	\$ -	\$0.00
Grant Revenue	\$ 1,287,898.00	\$ 429,623.00	\$ 1,064,676.00	\$24.32
iRWM Grant - DPCR	\$ -	\$ 169,096.00	\$ 101,500.00	\$2.32
Gross Profit/(Loss) From Administrative Activities	\$ 21,957.00	\$ 1,649,473.00	\$ (6,229.00)	(\$0.14)
SGMA GSP Implementation Fee	\$ 239,772.00	\$ 319,517.00	\$ 319,517.00	\$7.75
Addback: Prior Year Carryover	\$ 250,000.00	\$ -	\$ -	\$0.00
SGMA Dues	\$ 489,788.00	\$ (18,596.00)	\$ 319,382.00	\$7.75
	\$ (16,000.00)	\$ 338,113.00	\$ 135.00	\$0.00
Coalition Membership Income	\$ 299,984.00	\$ 322,224.00	\$ 322,224.00	\$8.47
Coalition Dues	\$ 299,965.00	\$ 322,531.00	\$ 322,063.00	\$8.47
	\$ 19.00	\$ (307.00)	\$ 161.00	\$0.00

Budget Income Category:

Other Income:

GL Account	Account Name	2025-26		2024-25		Justification
		Budget	Forecast	Budget	Forecast	
4000	Water Availability Charge	\$ 2,230,893.00	\$ 2,232,423.00	\$ 2,232,423.00	\$ 2,232,423.00	Based on per acre charge of \$51 per irrigable acre
4700	Bank Interest Earned	\$ 2,000.00	\$ 7,500.00	\$ 1,500.00	\$ 1,500.00	Minimal checking/savings bank balances on hand
4800	Investment Interest Income	\$ 75,000.00	\$ 85,000.00	\$ 130,000.00	\$ 130,000.00	Based on estimated earnings from General/Rate Stabilization Funds
4850	Office Rental Income	\$ 6,480.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	Monthly Rent at \$ 540/mo. (Mar-Feb)
4051	NVRRWP Admin Fees to RWSP	\$ 185,500.00	\$ 114,894.00	\$ 182,000.00	\$ 182,000.00	\$7.00/AF Admin Fee
4325	Watershed Coordinator Income	\$ 112,200.00	\$ 109,380.00	\$ 109,380.00	\$ 109,380.00	Monthly Sampling Service \$8,100/mo; Real Time Station Maintenance Service \$1,250/mo
		\$ 2,612,073	\$ 2,555,497	\$ 2,661,603	\$ 2,661,603	
		43743	43773	43773	43773	
	Other Income Per Acre	\$59.71	\$58.38		\$60.80	
4350	Coalition Membership Income	\$ 299,984.00	\$ 322,224.00	\$ 322,224.00	\$ 322,224.00	
		38069	38043	38043	38043	
	Coalition Income Per Acre	\$7.88	\$8.47		\$8.47	
4425	SGMA GSP Implementation Fee	\$ 239,772.00	\$ 319,517.00	\$ 319,517.00	\$ 319,517.00	
		41198	41228	41228	41228	
	SGMA Income Per Acre	\$5.82	\$7.75		\$7.75	

Management's Discussion & Analysis:

Budget Expense Category:

Wages & Related Expenses

Account Account Name	2025-26 Budget		2024-25 Forecast		2024-25 Budget		2024-25 Forecast		2025-26 Budget vs.		2024-25 Budget vs.			
	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	2025-26 Budget vs.	2024-25 Budget vs.	2025-26 Budget vs.	2024-25 Budget vs.		
5565 Gross Pay	\$ 1,003,092.00	\$ 910,193.00	\$ 967,268.00	\$ 910,193.00	2025 budget includes 7 FTEs								3.70%	10.21%
5565 Adjustment for Vac Used	\$ (88,692.00)	\$ (89,842.00)	\$ (85,186.00)	\$ (89,842.00)	Budget based on accrual rates x pay rates, and includes GM taking additional 140 hrs of accrued vacation								4.12%	-5.49%
5505 Employer Training Tax	\$ 63.00	\$ 50.00	\$ 70.00	\$ 50.00	Based on Assigned Rate of .10% x Gross Pay Max of \$7000								-10.00%	28.00%
5510 SUJ	\$ 945.00	\$ 750.00	\$ 1,050.00	\$ 750.00	Based on Assigned Rate of 1.5% for 2025. Charged on first \$7k/yr. earnings.								-10.00%	26.00%
5520 Medical - Actives	\$ 199,333.00	\$ 157,000.00	\$ 188,401.00	\$ 157,000.00	Budget based on census as of 2/28/25 and including one additional FTE								5.80%	28.96%
5523 Medical - Retirees	\$ 14,067.00	\$ 10,844.00	\$ 10,844.00	\$ 10,844.00	Budget based on census as of 2/28/25 and including one additional FTE								29.72%	29.72%
5521 Dental - Actives	\$ 13,618.00	\$ 10,000.00	\$ 14,047.00	\$ 10,000.00	Dental premium remained the same. Increase due to census change.								-3.05%	36.18%
5524 Dental - Retirees	\$ 1,149.00	\$ 1,149.00	\$ 1,149.00	\$ 1,149.00	Dental premium remained the same								0.00%	0.00%
5522 Vision - Actives	\$ 1,446.00	\$ 1,240.00	\$ 1,446.00	\$ 1,240.00	Vision rate remained the same								0.00%	16.61%
5525 Vision - Retirees	\$ 413.00	\$ 413.00	\$ 413.00	\$ 413.00	Vision rate remained the same								0.00%	0.00%
5527 EAP - Actives	\$ 208.00	\$ 179.00	\$ 201.00	\$ 179.00	Employee Assistance Program.								3.48%	16.20%
5570 Medicare	\$ 14,545.00	\$ 13,300.00	\$ 14,025.00	\$ 13,300.00	Based on Assigned Rate of 1.45% x Gross Pay								3.71%	9.36%
5574 CalPERS Cont. - PEPR Members	\$ 54,549.00	\$ 45,260.00	\$ 48,891.00	\$ 45,260.00	Rates to increase on 7/1/25 from 7.87% to 7.96% plus \$227.67/mo								11.57%	20.52%
5575 CalPERS Cont. - Classic Members	\$ 131,577.00	\$ 115,390.00	\$ 116,977.00	\$ 115,390.00	Rates to increase on 7/1/25 from 12.52% to 12.58% plus \$7,749.08/mo. Fixed payment								12.48%	14.03%
5576 OPEB Expense	\$ 42,600.00	\$ 40,487.00	\$ 40,487.00	\$ 40,487.00	ADC for OPEB Trust								5.22%	5.22%
5576 Adjustment for OPEB Reimbursement	\$ (15,628.00)	\$ (12,406.00)	\$ (12,406.00)	\$ (12,406.00)	Reimbursement from CalPERS OPEB Trust								25.95%	25.97%
5585 Vacation Expense	\$ 68,541.00	\$ 65,884.00	\$ 66,520.00	\$ 65,884.00	Based on Accrual Factor x Hourly Rates plus one-time adjustment for salary increases								3.04%	4.03%
5586 Sick Pay Expense	\$ 15,684.00	\$ 25,000.00	\$ 16,662.00	\$ 25,000.00	Based on Accrual Factor x Hourly Rates plus one-time adjustment for salary increases								-5.87%	-37.26%
5590 Worker's Compensation	\$ 31,508.00	\$ 26,000.00	\$ 22,669.00	\$ 26,000.00	Budget based on census as of 2/28/25 and including one additional FTE								39.06%	21.18%
	\$ 1,499,018.00	\$ 1,316,889.00	\$ 1,413,516.00	\$ 1,316,889.00									5.34%	13.07%
	\$34.04	\$30.08	\$32.29	\$30.08										
	43743	43773	43773	43773										

Management's Discussion & Analysis:

Budget Expense Category:

Office Supplies, Rent, Other

GL	Account	Account Name	2025-26		2024-25		2025-26		2024-25		2025-26		2024-25	
			Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
5140	Computer Consulting/Repair		\$ 18,685.00	\$ 17,800.00	\$ 18,000.00					Budgeted \$1,545/mo for fully managed contract	3.81%	4.97%		
5170	Computer Software/Hardware		\$ 2,800.00	\$ 1,762.00	\$ 1,100.00					Renewals of Server Warranty/Domain/Firewall	154.55%	58.91%		
5400	Bank Charges		\$ 1,140.00	\$ 1,046.00	\$ 960.00					Stop Pmt/Wire Fees/Credit Card Fees	18.75%	8.99%		
5420	Contract Services		\$ 7,688.00	\$ 6,163.00	\$ 7,480.00					Includes Pest Control/Office & Window Cleaning	2.78%	24.74%		
5430	Equipment Rental/Maintenance		\$ 4,443.00	\$ 4,102.00	\$ 4,325.00					Includes Copier Maintenance/Alarm System/Postage Machine Maintenance & Rental	2.73%	8.31%		
5450	Office Supplies		\$ 7,200.00	\$ 7,500.00	\$ 7,000.00					Budget based on 2yr historical avg	2.86%	-4.00%		
5460	Postage		\$ 2,880.00	\$ 2,850.00	\$ 2,580.00					Budget based on 3yr historical average	11.63%	1.05%		
5470	Printing & Reproduction		\$ 6,684.00	\$ 358.00	\$ 1,200.00					Grant Deed Copies, Customer/Public Notices, Runbeck (ballot printing for Landowner Election), Election Notice	457.00%	1767.04%		
5480	Subscriptions & Publications		\$ 2,500.00	\$ 2,128.00	\$ 2,500.00					QuickBooks Payroll Updates/Modesto Bee Online Subscription	0.00%	17.48%		
6999	Miscellaneous		\$ 1,800.00	\$ 1,891.00	\$ 1,800.00					Budgeted \$150/mo for miscellaneous items	0.00%	-4.81%		
Cost Per Acre			\$ 55,820.00	\$ 45,600.00	\$ 46,945.00						18.91%	22.41%		
			\$1.28 43743	\$1.04 43773	\$1.07 43773									

Management's Discussion & Analysis:

Budget Expense Category:

Metering Program

GL	Account Name	2025-26 Budget	2024-25 Forecast	2024-25 Budget	Justification	2025-26 Budget vs. 2024-25 Budget	2025-26 Budget Forecast
5380	Meter Parts/Service	\$ 4,000.00	\$ 2,500.00	\$ 4,000.00	Budget based on 3-yr historical trend	0.00%	60.00%
5380	Telemetry Fees	\$ 3,240.00	\$ -	\$ 1,600.00	Budget based on \$270/mo	102.50%	#DIV/0!
5380	Metering Contract Services	\$ -	\$ -	\$ -		#DIV/0!	#DIV/0!
	Cost Per Acre	\$ 7,240.00 \$0.17 43743	\$ 2,500.00 \$0.06 43773	\$ 5,600.00 \$0.13 43773		29.29%	189.60%

Management's Discussion & Analysis:

Budget Expense Category:

Association Fees

GL	Account	Account Name	2025-26 Budget	2024-25 Forecast	2024-25 Budget	Justification	2025-26 Budget vs. 2024-25 Budget	2025-26 Budget Forecast
5255		Association of California Water Agencies	\$ 17,780.00	\$ 15,870.00	\$ 15,870.00	Per 2025 ACWA Dues Billing	10.74%	10.74%
5260		Central Valley Project Water Association	\$ 7,620.00	\$ 6,248.00	\$ 6,248.00	Per 2025 CVPWA Approved Budget	18.01%	18.01%
5265		San Luis & Delta-Mendota Water Authority	\$ 205,774.00	\$ 185,945.00	\$ 185,945.00	Per 2025 SLDMWA Approved Budget	9.64%	9.64%
5267		San Joaquin Valley Drainage Authority - General/RWQM/DO	\$ 6,478.00	\$ 7,622.00	\$ 7,622.00	Per 2025 SJVDA Approved Budget	-17.66%	-17.66%
			\$ 237,652.00	\$ 215,685.00	\$ 215,685.00		9.24%	9.24%
Cost Per Acre			\$5.43	\$4.93	\$4.93			
			43743	43773	43773			

Management's Discussion & Analysis:

Budget Expense Category:

Utilities

2025-26 Budget vs. 2025-26 Budget vs.

2024-25

2024-25

2025-26

GL

Account	Account Name	2025-26		2024-25		2024-25		2024-25	
		Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
6100	Gas & Electric	\$ 6,384.00	\$ 6,100.00	\$ 9,800.00				-34.86%	4.66%
6500	Telephone/Telecommunications	\$ 12,180.00	\$ 10,800.00	\$ 10,800.00				12.78%	12.78%
6500	Website	\$ 5,464.00	\$ 3,600.00	\$ 4,000.00				36.60%	51.78%
6000	Garbage	\$ 800.00	\$ 765.00	\$ 650.00				23.08%	4.58%
	Cost Per Acre	\$ 24,828.00	\$ 21,265.00	\$ 25,250.00				-1.67%	16.76%
		\$0.57	\$0.49	\$0.58					
		43743	43773	43773					

Justification

Budget based on trend/w 5% increase

Budget based on 2024 plus addition of (1) cell phone user

\$300/mo through June, increasing to \$533/mo starting in July (website is legislatively mandated)

Budget based on 2024

Management's Discussion & Analysis:

Budget Expense Category:

Legal & Audit Fees

GL	Account Account Name	2025-26	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		Budget	Forecast	Budget	Budget	vs. 2024-25 Budget	vs. 2024-25 Budget	Forecast
5650	Auditing	\$ 12,600.00	\$ 12,150.00	\$ 12,600.00	Budget based on audit services agreement, with single audit requirement included in proposed fee	0.00%	3.70%	
5680	Legal - General Counsel	\$ 20,000.00	\$ 19,418.00	\$ 24,000.00	Budget based on 2024	-16.67%	3.00%	
5680	Legal - Special Counsel RMM	\$ 77,251.00	\$ 87,999.00	\$ 115,250.00	DPCR CEQA	-32.97%	-12.21%	
5680	Legal - Special Counsel Foley	\$ -	\$ 1,375.00	\$ 5,000.00	City of Fresno - case resolved	-100.00%	-100.00%	
		\$ 109,851.00	\$ 120,942.00	\$ 156,850.00		-29.96%	-9.17%	
	Cost Per Acre	\$ 2.51	\$ 2.76	\$ 3.58				
		43743	43773	43773				

Management's Discussion & Analysis:

Depreciation & Amortization

GL	2025-26 Budget	2024-25 Forecast	2024-25 Budget	2025-26 Budget	2024-25 Budget	2025-26 Budget
Account Account Name	Budget	Forecast	Budget	Budget	Budget	Forecast
5120 Depreciation Expense	\$ 312,600.00	\$ 72,072.00	\$ 100,080.00	\$ 100,080.00	212.35%	333.73%
Cost Per Acre	\$7.15 43743	\$1.65 43773	\$2.29 43773	\$ 100,080.00	Based on estimated year-end schedules and includes estimated OCRRP depreciation	

Management's Discussion & Analysis:

Budget Expense Category:

Insurance

GL	Account Account Name	2025-26	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		Budget	Forecast	Budget	Justification	Budget	vs. 2024-25 Budget	2024-25 Budget	vs. 2024-25 Budget
5270	Property Insurance	\$ 4,788.00	\$ 4,027.00	\$ 3,850.00	Budget based on 2024/2025 coverage plus 10% increase	24.36%	2025-26 Budget	18.90%	
5270	Liability Insurance	\$ 37,132.00	\$ 33,138.00	\$ 31,200.00	Budget based on 2024/2025 coverage plus 5% increase	19.01%	2024-25 Budget	12.05%	
5270	Property Insurance - OCRRP	\$ 8,420.00	\$ -	\$ -		#DIV/0!	2024-25 Budget	#DIV/0!	
	Cost Per Acre	\$ 50,340.00	\$ 37,165.00	\$ 35,050.00		43.62%	2024-25 Budget	35.45%	
		\$1.15	\$0.85	\$0.80					
		43743	43,773	43773					

Management's Discussion & Analysis:

Budget Expense Category:

Coalition Dues

GL Account	Account Name	2025-26		2024-25		2024-25		2025-26	
		Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
4380	Coalition Membership Dues	\$ 299,965.00	\$ 322,531.00	\$ 322,063.00	\$ 322,063.00				
		\$299,965.00	\$ 322,531.00	\$ 322,063.00	\$ 322,063.00				
	Cost Per Acre	\$7.88	\$8.47	\$8.46	\$8.46				

2025-26 Budget vs. 2025-26 Budget

2024-25 Budget vs. 2024-25 Budget

Justification: Based on SJVDA 2025 Approved Budget

Management's Discussion & Analysis:

Budget Expense Category:

SGMA Dues

2025-26 Budget vs. 2025-26 Budget

2024-25

2024-25 Forecast

2025-26 Budget

2024-25 Budget vs. 2024-25 Forecast

GL Account	Account Name	Budget	Forecast	Budget	Justification	2024-25 Budget	2024-25 Forecast
4480	SGMA Membership Dues (64)	\$ (929.00)	\$ -	\$ 5,667.00	Per SGMA Services Northern Delta-Mendota Region Activity Agreement Approved Budget	-116.39%	#DIV/0!
4480	SGMA Membership Coordinated Cost-Share Agreement Fund (63)	\$ 6,717.00	\$ (18,596.00)	\$ 63,715.00	Per SGMA Membership Coordinated Cost-Share Agreement Approved Budget	-89.46%	-63.88%
4480	GSP Implementation - OCRRP	\$ 250,000.00	\$ -	\$ 250,000.00	OCRRP Extraction Wells (2)	0.00%	#DIV/0!
4480	GSP Implementation - Monitoring Wells	\$ 234,000.00	\$ -	\$ -	Two Sets of (3) Clustered Monitoring Wells	#DIV/0!	#DIV/0!
		\$489,788.00	\$ (18,596.00)	\$ 319,382.00			
	Addback: Prior Yr Carryover	\$250,000.00					
	Cost Per Acre	\$5.82	(\$0.45)	\$7.75			

Management's Discussion & Analysis:

Budget Expense Category:

Capital Expenditures

2025-26 Budget vs. 2024-25 Budget Forecast
 2025-26 Budget vs. 2024-25 Budget Forecast

GL

2024-25

2024-25

2025-26

Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast	Budget	Forecast
1405	Meters	\$ -	\$ -	\$ -	No planned metering upgrades	\$ -	\$ -	\$ -	\$ -
1410	Office Equipment	\$ 2,500.00	\$ 12,330.00	\$ 12,550.00	New phone system	\$ 12,550.00	\$ 12,330.00	\$ 12,550.00	\$ 12,330.00
1411	Landscaping	\$ -	\$ -	\$ -	No planned additions	\$ -	\$ -	\$ -	\$ -
1412	Tools	\$ -	\$ -	\$ 325.00	No planned additions	\$ 325.00	\$ -	\$ 325.00	\$ -
1413	Building	\$ -	\$ -	\$ -	No planned additions	\$ -	\$ -	\$ -	\$ -
1414	Land	\$ -	\$ -	\$ -	No planned additions	\$ -	\$ -	\$ -	\$ -
1415	Vehicles	\$ 25,000.00	\$ -	\$ -	Vehicle for new position	\$ -	\$ -	\$ -	\$ -
1416	OCRRP	\$ 797,000.00	\$ 1,133,219.00	\$ 2,600,400.00	OCRRP Construction	\$ 2,600,400.00	\$ 1,133,219.00	\$ 2,600,400.00	\$ 1,133,219.00
		\$ 824,500.00	\$ 1,145,549.00	\$ 2,613,275.00		\$ 2,613,275.00	\$ 1,145,549.00	\$ 2,613,275.00	\$ 1,145,549.00
	Cost Per Acre	\$18.85	\$26.17	\$59.70		\$59.70	\$26.17	\$59.70	\$26.17
		43743	43773	43773		43773	43773	43773	43773

Management's Discussion & Analysis:

Budget Expense Category:

Orestimba Creek Recharge & Recovery Project

2025-26 Budget vs. 2025-26 Budget

2024-25

2024-25

2025-26

2024-25 Budget vs. 2024-25 Forecast

GL Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast	2024-25 Budget vs. 2024-25 Forecast
	Deep Ripping	\$ 15,000.00	\$ -					#DIV/0!
	Water Rights	\$ 2,500.00	\$ 2,265.00	\$ 1,655.00	SWRCB Annual Permit Fee and USBR Land Use Fee			51.06% 10.38%
	Weed Abatement	\$ 6,000.00	\$ -					#DIV/0!
Cost Per Acre		\$ 23,500.00	\$ 2,265.00	\$ 1,655.00				
		\$0.54	\$0.05	\$0.04				

Management's Discussion & Analysis:

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Budget Expense Category:

Contingency for Asset Replacement

GL	Account Account Name	2025-26		2024-25		2025-26		2024-25		2025-26		2025-26	
		Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
N/A	Restricted Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cost Per Acre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		43743	43773	43743	43773	43743	43773	43743	43773	43743	43773	43743	43773

Management's Discussion & Analysis: