



South San Joaquin Irrigation District
Adopted 2026 Budget

Adopted by the Board of Directors on November 25, 2025



	2026 Proposed Budget
OPERATING REVENUES	
Irrigation sales	4,860,610
Treated water sales	12,293,331
Other water sales	155,000
Electric sales	1,681,600
Other	385,900
Total Operating Revenues	<u>19,376,441</u>
OPERATING EXPENSES	
Wages	11,972,149
Payroll taxes and benefits	8,634,043
Materials and supplies	3,657,930
Maintenance, repairs, and improvements	908,778
Utilities	3,191,886
General and administrative	8,886,113
Depreciation	9,072,000
Total Operating Expenses	<u>46,322,899</u>
INCOME (LOSS) FROM OPERATIONS	<u>(26,946,458)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment earnings	2,370,000
Proposition 13 subvention	8,446,761
Gain (loss) on property and equipment	45,000
Tri-Dam Power Authority distributions	2,500,000
Tri-Dam Project distributions	14,000,000
Other nonoperating revenue	-
Total Nonoperating Revenues (Expenses)	<u>27,361,761</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	415,303
Capital contributions	3,496,805
CHANGE IN NET POSITION	<u>\$ 3,912,108</u>

2026 Proposed Budget
Income Statement by Fund



	Irrigation	Division 9	Water Treatment	Retail Electric	Solar Farm	Consolidated
OPERATING REVENUES						
Irrigation sales	4,542,911	317,699	-	-	-	4,860,610
Treated water sales	-	-	12,293,331	-	-	12,293,331
Other water sales	155,000	-	-	-	-	155,000
Electric sales	181,600	-	-	-	1,500,000	1,681,600
Other	385,900	-	-	-	-	385,900
Total Operating Revenues	5,265,411	317,699	12,293,331	-	1,500,000	19,376,441
OPERATING EXPENSES						
Wages	8,289,237	78,091	2,894,878	501,323	208,620	11,972,149
Payroll taxes and benefits	6,175,783	45,798	2,013,440	264,908	134,114	8,634,043
Materials and supplies	1,856,548	88,060	1,677,541	15,700	20,081	3,657,930
Maintenance, repairs, and improvements	478,228	20,939	363,606	20,000	26,005	908,778
Utilities	400,100	297,000	2,489,536	1,600	3,650	3,191,886
General and administrative	4,224,933	54,317	1,755,007	2,802,647	49,209	8,886,113
Depreciation	3,981,270	158,730	4,260,000	-	672,000	9,072,000
Amortization	-	-	-	-	-	-
Total Operating Expenses	25,406,099	742,935	15,454,008	3,606,178	1,113,679	46,322,899
INCOME (LOSS) FROM OPERATIONS	(20,140,688)	(425,236)	(3,160,677)	(3,606,178)	386,321	(26,946,458)
NONOPERATING REVENUES (EXPENSES)						
Investment earnings	2,100,000	20,000	250,000	-	-	2,370,000
Proposition 13 subvention	8,446,761	-	-	-	-	8,446,761
Gain (loss) on property and equipment	45,000	-	-	-	-	45,000
Tri-Dam Power Authority distributions	2,500,000	-	-	-	-	2,500,000
Tri-Dam Project distributions	14,000,000	-	-	-	-	14,000,000
Total Nonoperating Revenues (Expenses)	27,091,761	20,000	250,000	-	-	27,361,761
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	6,951,073	(405,236)	(2,910,677)	(3,606,178)	386,321	415,303
Capital contributions	-	109,925	3,386,880	-	-	3,496,805
CHANGE IN NET POSITION	\$ 6,951,073	\$ (295,311)	\$ 476,203	\$ (3,606,178)	\$ 386,321	\$ 3,912,108

Attachment A



2026 Proposed Budget Compared to Past Amounts

	2024 Actual	2025 Projected	2026 Budget	2026 Budget to Projected Change from 2025			2026 Budget to Actual Change from 2024		
OPERATING REVENUES									
Irrigation sales	\$ 3,082,389	\$ 4,212,074	\$ 4,860,610	\$ 648,536	<div></div>	15%	\$ 1,778,221	<div></div>	58%
Treated water sales	\$ 11,172,795	\$ 10,859,713	\$ 12,293,331	1,433,618	<div></div>	13%	1,120,536	<div></div>	10%
Other water sales	\$ 165,612	\$ 123,357	\$ 155,000	31,643	<div></div>	26%	(10,612)	<div>--</div>	-6%
Electric sales	\$ 1,478,143	\$ 1,515,000	\$ 1,681,600	166,600	<div></div>	11%	203,457	<div></div>	14%
Other	\$ 533,479	\$ 580,598	\$ 385,900	(194,698)	<div>--</div>	-34%	(147,579)	<div>--</div>	-28%
Total Operating Revenues	16,432,418	17,290,742	19,376,441	2,085,699	<div></div>	12%	2,944,023	<div></div>	18%
OPERATING EXPENSES									
Wages	\$ 10,711,859	\$ 10,859,629	\$ 11,972,149	1,112,520	<div></div>	10%	1,260,290	<div></div>	12%
Payroll taxes and benefits	\$ 6,248,496	\$ 7,780,053	\$ 8,634,043	853,990	<div></div>	11%	2,385,547	<div></div>	38%
Materials and supplies	\$ 3,419,070	\$ 3,577,253	\$ 3,657,930	80,677	<div></div>	2%	238,860	<div></div>	7%
Maintenance, repairs, and improvements	\$ 630,052	\$ 754,995	\$ 908,778	153,783	<div></div>	20%	278,726	<div></div>	44%
Utilities	\$ 3,235,715	\$ 2,959,007	\$ 3,191,886	232,879	<div></div>	8%	(43,829)	<div>--</div>	-1%
General and administrative	\$ 6,988,555	\$ 7,089,232	\$ 8,886,113	1,796,881	<div></div>	25%	1,897,558	<div></div>	27%
Depreciation	\$ 8,647,309	\$ 9,059,059	\$ 9,072,000	12,941	<div></div>	0%	424,691	<div></div>	5%
Amortization	\$ 65,736	\$ 31,455	\$ -	(31,455)	<div>--</div>	-100%	(65,736)	<div>--</div>	-100%
Total Operating Expenses	39,946,792	42,110,683	46,322,899	4,212,216	<div></div>	10%	6,376,107	<div></div>	16%
INCOME (LOSS) FROM OPERATIONS	(23,514,374)	(24,819,941)	(26,946,458)	(2,126,517)	<div>--</div>	9%	(3,432,084)	<div>--</div>	15%
NONOPERATING REVENUES (EXPENSES)									
Investment earnings	\$ 5,297,111	\$ 4,678,538	\$ 2,370,000	(2,308,538)	<div>--</div>	-49%	(2,927,111)	<div>--</div>	-55%
Proposition 13 subvention	\$ 9,550,289	\$ 9,872,711	\$ 8,446,761	(1,425,950)	<div>--</div>	-14%	(1,103,528)	<div>--</div>	-12%
Interest expense	\$ (2,523)	\$ -	\$ -	-	<div></div>	0%	2,523	<div></div>	-100%
Gain (loss) on property and equipment	\$ 311,212	\$ 43,683	\$ 45,000	1,317	<div></div>	3%	(266,212)	<div>--</div>	-86%
Tri-Dam Power Authority distributions	\$ 4,745,000	\$ 3,090,000	\$ 2,500,000	(590,000)	<div>--</div>	-19%	(2,245,000)	<div>--</div>	-47%
Tri-Dam Project distributions	\$ 16,442,000	\$ 17,846,400	\$ 14,000,000	(3,846,400)	<div>--</div>	-22%	(2,442,000)	<div>--</div>	-15%
Undistributed earnings TriDam	\$ (385,566)	\$ -	\$ -	-	<div></div>	0%	385,566	<div></div>	-100%
Total Nonoperating Revenues (Expenses)	36,070,926	35,531,332	27,361,761	(8,169,571)	<div></div>	-23%	(8,709,165)	<div></div>	-24%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	12,556,552	10,711,391	415,303	(10,296,088)	<div>--</div>	-96%	(12,141,249)	<div>--</div>	-97%
Capital contributions	1,630,765	2,381,041	3,496,805	1,115,764	<div></div>	47%	1,866,040	<div></div>	114%
CHANGE IN NET POSITION	\$ 14,187,317	\$ 13,092,432	\$ 3,912,108	\$ (9,180,324)	<div>--</div>	-70%	\$ (10,275,209)	<div>--</div>	-72%

Attachment A



2026 Proposed Budget Compared to Past Budget Amounts

	2024 Budget	2025 Budget	2026 Budget	2026 Budget Change from 2025			2026 Budget Change from 2024					
OPERATING REVENUES												
Irrigation sales	\$ 2,207,119	\$ 4,112,690	\$ 4,860,610	\$ 747,920		18%	\$ 2,653,491		120%			
Treated water sales	\$ 13,617,309	\$ 12,267,108	\$ 12,293,331	26,223		0%	(1,323,978)		-10%			
Other water sales	\$ 100,000	\$ 150,000	\$ 155,000	5,000		3%	55,000		55%			
Electric sales	\$ 600,000	\$ 1,467,000	\$ 1,681,600	214,600		15%	1,081,600		180%			
Other	\$ 265,749	\$ 328,540	\$ 385,900	57,360		17%	120,151		45%			
Total Operating Revenues	16,790,177	18,325,338	19,376,441	1,051,103		6%	2,586,264		15%			
OPERATING EXPENSES												
Wages	\$ 10,963,979	\$ 11,842,002	\$ 11,972,149	130,147		1%	1,008,170		9%			
Payroll taxes and benefits	\$ 6,929,419	\$ 7,732,361	\$ 8,634,043	901,682		12%	1,704,624		25%			
Materials and supplies	\$ 3,215,042	\$ 3,701,879	\$ 3,657,930	(43,949)		-1%	442,888		14%			
Maintenance, repairs, and improvements	\$ 1,102,562	\$ 746,534	\$ 908,778	162,244		22%	(193,784)		-18%			
Utilities	\$ 3,270,881	\$ 3,643,340	\$ 3,191,886	(451,454)		-12%	(78,995)		-2%			
General and administrative	\$ 8,015,724	\$ 9,916,483	\$ 8,886,113	(1,030,370)		-10%	870,389		11%			
Depreciation	\$ 8,183,744	\$ 9,422,000	\$ 9,072,000	(350,000)		-4%	888,256		11%			
Amortization	\$ -	\$ 49,058	\$ -	(49,058)		-100%	-		0%			
Total Operating Expenses	41,681,351	47,004,599	46,322,899	(730,758)		-2%	4,641,548		11%			
INCOME (LOSS) FROM OPERATIONS				(24,891,174)	(28,679,261)	(26,946,458)	1,781,861		-6%	(2,055,284)		-8%
NONOPERATING REVENUES (EXPENSES)												
Investment earnings	\$ 1,065,000	\$ 1,903,170	\$ 2,370,000	466,830		25%	1,305,000		123%			
Proposition 13 subvention	\$ 7,522,249	\$ 8,645,000	\$ 8,446,761	(198,239)		-2%	924,512		12%			
Interest expense	\$ -	\$ -	\$ -	-		0%	-		0%			
Gain (loss) on property and equipment	\$ -	\$ 50,000	\$ 45,000	(5,000)		-10%	45,000		0%			
Tri-Dam Power Authority distributions	\$ 400,000	\$ 3,500,000	\$ 2,500,000	(1,000,000)		-29%	2,100,000		525%			
Tri-Dam Project distributions	\$ 8,900,000	\$ 14,000,000	\$ 14,000,000	-		0%	5,100,000		57%			
Other nonoperating revenue	\$ -	\$ -	\$ -	-		0%	-		0%			
Total Nonoperating Revenues (Expenses)	17,887,249	28,098,170	27,361,761	(736,409)		-3%	9,474,512		53%			
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS				(7,003,925)	(581,091)	415,303	1,045,452		-180%	7,419,228		-106%
Capital contributions	\$ 1,399,036	\$ 2,546,832	\$ 3,496,805	949,973		37%	2,097,769		150%			
CHANGE IN NET POSITION				(5,604,889)	1,965,741	3,912,108	1,995,425		102%	9,516,997		-170%



Attachment A

2026 Proposed Budget 2026 Capital Budget

Board approval of the 2026 Budget grants approval for staff to commence the procurement and construction of the items listed in this document.

	January 2026- December 2026	January 2027- March 2027	Capital Budget (Jan 2026-Mar 2027)
Administration	\$7,427,143	\$250,000	\$7,677,143
Pressurized Service System (Division 9)	\$0	\$0	\$0
Irrigation	\$25,022,274	\$7,115,448	\$32,137,722
Telemetry and SCADA	\$400,000	\$0	\$400,000
Mechanical Shop and Fleet	\$483,728	\$0	\$483,728
Solar Farm	\$50,000	\$20,000	\$70,000
Sub-total	\$33,383,145	\$7,385,448	\$40,768,593
Water Treatment Plant	\$6,404,715	\$2,155,000	\$8,559,715
Total	\$39,787,860	\$9,540,448	\$49,328,308

BUDGET ID#	PROJECT NAME	DESCRIPTION	January 2026- December 2026	January 2027- March 2027	Capital Budget (Jan 2026-Mar 2027)
ADMINISTRATION					
ADM24.02	Finance/Accounting Software	Identify, select and implement a proven fully integrated finance system to replace the District's existing system. The new system should provide solution and services that streamline business processes, increase efficiency and minimize the risks that are inherent in complex implementation of new business service solutions.	\$250,000	\$250,000	\$500,000
ADM26.01	Woodward Reservoir	0	\$7,000,000	\$0	\$7,000,000
ENG23.10	Headquarters Facility Improvements (Design Phase)	Headquarters Facility Improvements (Design Phase)	\$120,000	\$0	\$120,000
IT25.02a	Microwave Radio Replacement-Irrigation	Replace the microwave radios and power supplies at the District Office, Water Treatment Plant, Control Room, M3, TBS, L1, and M2a. (2/7 sites)	\$57,143	\$0	\$57,143
TOTAL ADMINISTRATION			\$7,427,143	\$250,000	\$7,677,143
IRRIGATION					
ENG19.03	Canyon Tunnel Project	JSC Bypass Tunnel Study & Design (Canyon Tunnel). Amounts shown are SSJID's 72% share of total project cost.	\$23,656,190	\$5,923,065	\$29,579,255
ENG22.04b	2025-26 Cutdown Pour Over Walls (Qty. 5)	Cutting down of existing pour over walls and adding aluminum rails and slides. Per WMP rate of 5ea per year. (40% in Q4 2025 & 60% in Q1 2026)	\$7,500	\$0	\$7,500
ENG22.10	Woodward Spillway Support	Woodward Spillway Support	\$115,000	\$20,000	\$135,000
ENG22.30	Main Office Pavement Replacement Project	Phase 2 in 2026 '3" Grind and Overlay of parking lot area at main office. including restriping. Grind the whole section of AC (assuming 3", to be verified) and repaving in front of office. Remove asbestos cement pipe and sealcoat existing pavement behind Building C. Phase 1 was completed in 2025.	\$250,000	\$0	\$250,000

BUDGET ID#	PROJECT NAME	DESCRIPTION	Capital Budget (Jan 2026-Mar 2027)		
			January 2026- December 2026	January 2027- March 2027	
ENG24.10	MDC Drop 7 Spill Gates Replacement (4 each)	MDC Drop 7 Spill Gates Replacement (4 each) (Purchase of Gates in Q1 2025 & Installation in Q1 2026)	\$17,500	\$0	\$17,500
ENG25.01	2026-27 Cutdown Pour Over Walls (Qty. 5)	Cutting down of existing pour over concrete wall and adding aluminum rails and slides. Per WMP rate of 5ea per year	\$5,150	\$7,725	\$12,875
ENG25.05a	Lateral Wcc Sta. 17 Convert C Structure to Pour Over Box	Identified in WMP ID# 3340_1 & 3401_2, new control structures at ditches. WMP Figures approximately one location every year and a half. (22 each in 30 years). Currently, existing WCC - C structure leaks and downstream water level is 3 to 4 feet above ground posing leaks through the CIPP pipeline and private valves when serving customer out of current C structure valve. Work includes permitting, traffic control, and removal of C Structure adjacent to Manteca Rd.	\$15,000	\$0	\$15,000
ENG25.06	2026-27 Annual Control Box Modification (1ea)	Work is identified in the WMP as a control box modification. This work includes converting a flood valve into a control box or convert a single cell control box into a pour over control box	\$6,180	\$9,270	\$15,450
ENG25.10d	Lateral O Sta. 72 - 12" Float Valve	The Lateral O was placed in downstream level control in 2020 and is served with an automated gate and level control as well as a float valve at the O/Oa junction with a future 12" float valve at Sta. 72. A downstream customer has applied to install a sprinkler service and the planned float valve is required to adequately provide service and maintain water levels below ground surface.	\$7,500	\$0	\$7,500
ENG25.11	2026-27 Float Valves Installations (2ea)	Float valves are mechanical devices that help facilitate operations maintain downstream level control on pipelines for sprinkler customers. Per the WMP, the District is slated to install approximately two each float valves per year as they are prompted to supply service. Includes 3% annual escalator from 2026.	\$17,304	\$25,956	\$43,260
ENG25.16	2026-27 'District Control Box Replacement/Rehabilitation (2ea)	Project is annual replacement or rehabilitation as deemed appropriate for two control boxes. Includes single cell and pour over control boxes. Budget includes full replacement of two pour over control boxes per year. Includes 3% annual escalator from 2026.	\$14,420	\$21,630	\$36,050
ENG25.21	2026-27 New Control Box at an Identified Location	Identified in WMP ID# 3390_0, 1 each new control box per year, as identified to facilitate and support operations as identified in the WMP, 12ea identified locations between 2022-2034. Includes 3% annual escalator from 2025	\$7,210	\$10,815	\$18,025

BUDGET ID#	PROJECT NAME	DESCRIPTION	Capital Budget (Jan 2026-Mar 2027)		
			January 2026- December 2026	January 2027- March 2027	
ENG25.25A	Lateral T/TB Longcrested Weir, Structure, & Automated Slip Meter	Identified in WMP ID# 3340_1 & 3401_2, new control structures at ditches. WMP figured rate of 9 each in 20 years. Figured to construct every other year. Design is to have a long crested weir with a level secor to measure flow of the Tb ditch and construct a new T pipeline takout box and reuse a Rubicon Slip Meter Gate that was removed from the Lateral Va pipeline in 2023.	\$57,000	\$0	\$57,000
ENG25.32	Woodward Dam 14 Structure Abandonment	Abandon the existing concrete flow control structure and conduit at Dam 14 per DSOD request (District to perform field work).	\$35,000	\$0	\$35,000
ENG25.33	Woodward Dam 2 - Piezometer P5 Replacement	Piezometer Replacement (P5) at Dam 2 (Contracted)	\$39,000	\$50,000	\$89,000
ENG26.01	Lateral Kd Sta. 101 Pour Box Replacement (Kd4)	The Kd4 control box is a 60 plus year old pour over control box that has a history of overtopping. The replacement control box is planned to be raised approximately two feet higher to eliminate the spill at that location. To be constructed Q1 of 2026. Also , crews our planning to pipeline all of Lateral Kd in the 2025/2026 season.	\$21,000	\$0	\$21,000
ENG26.05	Lateral Vaa Ditch & Pipeline Upgrades	Ditch & Pipeline upgrades to support installed float valves for sprinkler services. Work is to be done in Q1 2026 and is to include a concrete sealing of ditch structure, replacement of turnout slide with a 24" waterman, and the raising of a SSJID "C" structure 2 ft to accomodate level fluctations of the ditch/pipeline	\$15,000	\$0	\$15,000
ENG26.13	2026-27 Automated Gates at Pipeline (single location)	Identified in WMP ID# 3360_1 & 3361_2, Automated Gates at ditches. WMP figured rate of 9 each in 20 years. Figured to construct every other year. Estimate figures the need of two each overshot or undershot gates at each ditch location to conicide with structure replacement in ENG25.25	\$43,709	\$65,564	\$109,273
MAINT24.01	Unidentified Pipe Lining (12,500 LF - 2025Q4 - 2026Q1)	Unidentified Pipe Lining (12,500 LF - 2025Q4 - 2026Q1). Includes 3% annual multiplrier from 2024/2025 estimates	\$341,188	\$0	\$341,188
MAINT25.01	Unidentified Pipe Lining (12,500 LF - 2026Q4 - 2027Q1)	Unidentified Pipe Lining (12,500 LF - 2026Q4 - 2027Q1). Includes 3% annual multiplrier from 2024/2025 estimates	\$351,423	\$351,423	\$702,846
ENG26.02	Lateral Qf to Lateral Q Connection Pipeline (Lateral Q321dd Extension)	Replacement of the current Lateral Q321dd (684LF - 48" DIA. CIPP) from the Q Ditch south and then extend approximately 800 LF with 48" RGRCP to Lateral Qf near Sta. 104. Includes, 2 new pour over control boxes, 1 new ditch taekout structure, and 2-45 deg. field collars. (Total of 1,484 LF 48" RGRCP). Identified in the WMP CIP ID #2760_3 - Lateral Qf to Qg Connection Pipeline (Tier 2 Project)	\$0	\$80,000	\$80,000

BUDGET ID#	PROJECT NAME	DESCRIPTION	January 2026-	January 2027-	Capital Budget
			December 2026	March 2027	(Jan 2026-Mar 2027)
ENG26.03	Lateral X-W Connection at Hat Ranch	The third phase of the Lateral X-W Connection Project. The District is to reimburse the developer for additional pipe, vents, and structures added after the tentative map approval and as part of the Lateral X-W Connection project. Additional pipe quantity is estimated to be near 3,200 LF. This new pipeline is to connection to the first phase of the project that was constructed in 2024. The developer is anticipating construction in the 2026/2027 winter season.	\$0	\$550,000	\$550,000
			\$25,022,274	\$7,115,448	\$32,137,722
TOTAL IRRIGATION					
SCADA25.01	2025-26 Phase 2 - SCADA Master Plan - MDC Drops	SCADA Master Plan Phase 2 MDC Drops 6, 7, 8, & 10 control system upgrades.			
SCADA25.02	2026-27 Phase 2 - SCADA Master Plan - MDC Drops	SCADA Master Plan Phase 2 MDC Drops 1, 2, 3, 4, & 5 control system upgrades.	\$275,000	\$0	\$275,000
SCADA26.01	MDC Actuator Replacements (3ea)	Actuator and right angle gearbox replacement at Drops 3, 4, & 5 (one each per drop).	\$45,000	\$0	\$45,000
SCADA26.02	SIDE R "E Gate" Automation	Add 4-20 feedback, PLC, and radio to existing actuator, integrate into Ignition SCADA.	\$20,000	\$0	\$20,000
SCADA26.03	Woodward Reservoir Level Monitoring Upgrade	Install new radar and submersible sensors, PLC, radio and integrate into new SCADA system. PLC to calculate Reservoir storage.	\$25,000	\$0	\$25,000
SCADA26.05	Actuator & Right Angle Gear Box - MDC Drop 2 gate 1	Actuator & Right Angle Gear Box - MDC Drop 2 gate 1	\$15,000	\$0	\$15,000
			\$400,000	\$0	\$400,000
TOTAL SCADA					
SHOP24.14	Vehicle	New vehicle for Finance/Administrative Manager			
SHOP24.15	Eng. Pickup	Replacement vehicle for Facilities Inspector	\$61,496	\$0	\$61,496
SHOP25.01	Building B - Bathroom Remodel	Bathroom Remodel in Building B	\$225,000	\$0	\$225,000
SHOP26.01	Operations Mgr. Pickup	This is a diesel powered 4x4 Silverado pickup spec'ed for use in the JSC tunnel. The Chev. Tahoe currently assigned to the Operations Mgr. would be re-assigned to the Engineering Dept. Manager. The diesel powered pickup currently driven by the Engineering Dept. Manager would be assigned to the new Sr. Engineer working on the Canyon Tunnel Project.	\$67,051	\$0	\$67,051
SHOP26.06	Vehicle for Public Relations Mgr.	2026 Chevrolet Traverse for Public Relations Mgr.	\$43,895	\$0	\$43,895
SHOP26.08	20x50 Storage Building	A 20x50' metal storage building for Operations Dept.	\$20,275	\$0	\$20,275
SHOP26.09	Lube Skid	LubeMate Mobile Skid V90M. This is a mobile skid used for the transportation and dispensing of oils used in various equipment.	\$12,817	\$0	\$12,817
			\$483,728	\$0	\$483,728
TOTAL SHOP					
SLR25.01	Solar Farm Security	Enhanced security to protect solar farm			

BUDGET ID#	PROJECT NAME	DESCRIPTION	Capital Budget (Jan 2026-Mar 2027)		
			January 2026- December 2026	January 2027- March 2027	
SLR26.02	Solar Farm Lighting	Repower security lights at solar farm and replace internal lights with LED to reduce load on the existing feeder cables.	\$29,000	\$0	\$29,000
SLR26.01	Solar Farm Tracking	Improve tracking system for solar farm	\$0	\$20,000	\$20,000
			\$50,000	\$20,000	\$70,000
TOTAL SOLAR FARM					
IT25.02b	Microwave Radio Replacement-WTP	Replace the microwave radios and power supplies at the District Office, Water Treatment Plant, Control Room, M3, TBS, L1, and M2a. (1/7 sites)			
IT25.02c	Microwave Radio Replacement-TBS	Replace the microwave radios and power supplies at the District Office, Water Treatment Plant, Control Room, M3, TBS, L1, and M2a. (1/7 sites)	\$28,571	\$0	\$28,571
IT25.02d	Microwave Radio Replacement-M2a, M3	Replace the microwave radios and power supplies at the District Office, Water Treatment Plant, Control Room, M3, TBS, L1, and M2a. (2/7 sites)	\$57,143	\$0	\$57,143
IT25.02e	Microwave Radio Replacement-L1	Replace the microwave radios and power supplies at the District Office, Water Treatment Plant, Control Room, M3, TBS, L1, and M2a (1/7 sites)	\$28,571	\$0	\$28,571
WTP20.07	Membrane Filter Replacement Contract	Complete Membrane Filter Replacement of all 8 Trains. Contract with Suez.	\$518,058	\$0	\$518,058
WTP21.16d	Backup Power, Generator	Backup power at WTP - step 3 - Purchase a 1.25MW generator (Sell existing 500kw generator, ~\$50,000 and transformer \$20,000)	\$2,210,000	\$0	\$2,210,000
WTP23.23	Lighting - Admin Building	Replace overhead lighting the admin building	\$45,000	\$0	\$45,000
WTP23.24	Lighting - Zenon Building	Replace lighting the zenon building	\$45,000	\$0	\$45,000
WTP23.25	DAF#4 recycle pump spare	DAF#4 recycle pump spare	\$41,000	\$0	\$41,000
WTP25.07	Lathrop L1 Tank Paint Repair	The exterior knuckle of the tank has peeling paint and is in need of repair. A coating inspector will be part of the cost of this repair to ensure the tank is prepared and coated properly.	\$150,000	\$0	\$150,000
WTP26.01	P-2400-1 Pump Skid Conversion to HDPE	Replace PVC with HDPE piping on P-2400-1 pump skid.	\$12,000	\$0	\$12,000
WTP26.02	Replace Fire Pump Control Panel (WTP)	Replace obsolete FireTrol Fire Pump Control Panel	\$60,000	\$0	\$60,000
WTP26.03	Tracy Booster Station Pump 1 MOTOR Rebuild	The motor has issues with the thrust bearings and is in need of a rebuild to ensure it's reliability. Will also include testing relays after motor is rebuilt and installed.	\$20,800	\$0	\$20,800
WTP26.05	L2 intrusion alarms	Install intrusion alarms at L2	\$40,000	\$0	\$40,000

BUDGET ID#	PROJECT NAME	DESCRIPTION	Capital Budget (Jan 2026-Mar 2027)		
			January 2026- December 2026	January 2027- March 2027	
WTP26.06	WTP Phase II 30% design	Hire a consultant to complete a 30% design set for the Phase II expansion. Cost estimate is based on verbal discussions with consultants (\$4M - \$6M estimate), broken down into quarterly expenses assuming \$6M.	\$3,000,000	\$1,500,000	\$4,500,000
WTP26.06a	WTP Phase II Benefit Analysis	Hire a consultant to complete a benefit analysis to determine the benefit of Phase 2 to each member.	\$100,000	\$0	\$100,000
WTP26.09	Custom Spools for New Flowmeter Installs	have custom spools made to accommodate new flowmeter installs	\$20,000	\$0	\$20,000
WTP25.08	Pretreatment air compressor replacements	Two air compressors used to power valves and other equipment in the WTP pretreatment equipment will have reached their lifespan by 2026 and will be in need of replacement.	\$0	\$70,000	\$70,000
WTP25.09	Transmission Line Valve Insert (Near TBS)	The transmission line valve is in need of repair. - Will evaluate alternative options in 2026 and adjust	\$0	\$200,000	\$200,000
WTP25.22	Limiter torque actuator replacements	Replace 14 nonsupported limiter torque BFV actuators.	\$0	\$265,000	\$265,000
WTP25.24	TBS Liquid Ammonia Sulfate Conversion	Eliminate liquid ammonia and replace with LAS to eliminate the need for the HMBP	\$0	\$120,000	\$120,000
			\$6,404,715	\$2,155,000	\$8,559,715
TOTAL WTP					
			\$39,787,860	\$9,540,448	\$49,328,308

GRAND TOTAL

Attachment B



South San Joaquin Irrigation District
Supplemental Information
2026 Proposed Budget



Attachment B

2026 Proposed Budget

Cash Flow Estimate

	Consolidated	WTP ^A	Without WTP
Change in net position	\$ 3,912,108	\$ (1,181,258)	\$ 5,093,366
Amortization and Depreciation	9,072,000	4,260,000	4,812,000
Pmt of unfunded pension liability	(789,000)	(260,370)	(528,630)
Subtotal before capital expenditures	12,195,108	2,818,372	9,376,736
Total capital expenditures	(39,787,860)	(6,404,715)	(33,383,145)
Estimated Total Cash Flow	(27,592,752)	(3,586,343)	(24,006,409)

^A "Incremental" excludes income and expenses that would remain absent the WTP. So, this column removes the effects of the WTP from SSJID cash flow.



2026 Proposed Budget
Approved Employee Positions

	2026 FTE	2025 FTE	Change in Staffing
Administration			
General Manger	1	1	-
Executive Assistant/Clerk of the Board	1	1	-
General Counsel	1	1	-
Finance & Administration Manager	1	1	-
Engineering Department Manager	1	1	-
Water Resources Coordinator	1	1	-
Environmental & Safety Officer	1	1	-
Public and Environment Relations	1	1	-
Irrigation Operations Manager	1	1	-
Electric Utility Manager	1	1	-
Water Treatment Plant Manager	1	1	-
	<u>11</u>	<u>11</u>	<u>-</u>
Finance & Administration			
Assistant Finance & Administration Manager	1	1	-
Accountant	2	2	-
Accounting Technician	2	2	-
Account Clerk	1	1	-
Human Resources Specialist	1	1	-
Human Resources Technician	1	1	-
IT Systems Administrator	1	1	-
IT Support Technician	1	1	-
	<u>10</u>	<u>10</u>	<u>-</u>
Engineering Department			
Executive Assistant Engineering and Legal	1	1	-
Civil Engineer & Surveyor	1	1	-
Senior Engineer	2	2	-
Associate Engineer	1	1	-
Engineering Technician	1	1	-
Facility Inspector	1	1	-
Water Conservation Coordinator	1	1	-
	<u>8</u>	<u>8</u>	<u>-</u>
Operations			
Field Maintenance Supervisor	1	1	-
Irrigation Services Supervisor	1	1	-



2026 Proposed Budget
Approved Employee Positions

	2026 FTE	2025 FTE	Change in Staffing
Shop Department Supervisor	1	1	-
Telemetry Systems Supervisor	1	1	-
Automotive/Equipment Mechanic	3	3	-
Division Manager	19	19	-
Electrical Technician I/II	3	3	-
Heavy Equipment Operator	2	2	-
Maintenance Worker	18	18	-
MDC Operator	4	4	-
Mechanic Helper	1	1	-
Pest Control Applicator	2	2	-
SCADA Technician	2	2	-
Senior Division Manager	1	1	-
Warehouseman	1	1	-
Welder & Mechanic	1	1	-
	61	61	-
Water Treatment Plant			
Operations Supervisor	1	1	-
Laboratory Coordinator	1	1	-
Administrative Assistant	1	1	-
Chief Plant Operator	1	1	-
Instrument Control Technician	2	2	-
Laboratory Technician	1	1	-
Utility Worker	1	1	-
Mechanical Technician I/II	2	2	-
WTP Operator	10	10	-
	20	20	-
Total FTE	110	110	-



2026 Proposed Budget

Organization of Major Business Functions

