

SHANDON-SAN JUAN WATER DISTRICT

BUDGET FOR FY 2026-27

DRAFT April 15, 2026

INCOME	2025-26 BUDGET \$35/Irr. Acre	2025-26 YTD	2026-27 BUDGET \$35/Irr. Acre
Assessments (Collected)	\$401,140.26	\$296,259.41	\$401,140.26
Total Income	\$401,140.26	\$296,259.41	\$401,140.26
OPERATING EXPENSES	2025-26 BUDGET	2025-26 YTD	2026-27 BUDGET
01 - Accounting / Annual Audit	\$6,200.00	\$1,000.00	\$6,500.00
02 - Administrative			
A. SSJWD Admin	\$17,500.00	\$8,156.25	\$17,500.00
B. SSJWD Rep for PRAGA Staff	\$25,000.00	\$9,525.00	\$20,000.00
C. PO Box	\$0.00	\$0.00	\$120.00
D. Office Supplies/Postage	\$105.00	\$0.00	\$105.00
E. Website/Email	\$1,067.70	\$0.00	\$1,100.00
F. Quickbooks	\$0.00	\$0.00	\$900.00
03 - District General Election	\$0.00	\$0.00	\$0.00
04 - Insurance	\$2,600.00	\$2,478.84	\$2,600.00
05 - LAFCO Fees for Special Districts	\$910.00	\$0.00	\$910.00
06 - Legal Counsel	\$25,000.00	\$18,904.07	\$25,000.00
07 - Public Notices	\$108.00	\$121.16	\$125.00
TOTAL OPERATING	\$78,490.70	\$40,185.32	\$74,860.00
Percentage of Expenses	34%	17%	42%
GSP IMP., STUDIES, AND PROJECTS	2025-26 BUDGET	2025-26 YTD	2026-27 BUDGET
08 - GSP Projects + Mgmt Actions	\$0.00	\$0.00	\$0.00
A. SWRCB Apps	\$50,000.00	\$963.75	\$10,000.00
B. MILR Program	\$0.00	\$0.00	\$0.00
C. SSJWD Priorities	\$0.00	\$0.00	\$0.00
09 - Monitoring Network	\$55,000.00	\$56,420.00	\$65,000.00
10 - On-Call Hydrogeologic Services	\$30,000.00	\$12,370.00	\$15,000.00
11 - Public Outreach	\$12,882.50	\$2,682.50	\$13,000.00
PRAGA - SSJGSA Contribution	\$0.00	\$126,000.00	\$0.00
PRAGA - Rural Domestic/De Minimis Users	\$2,500.00	\$0.00	\$0.00
TOTAL PMA_s AND STUDIES	\$150,382.50	\$198,436.25	\$103,000.00
Percentage of Expenses	66%	83%	58%
TOTAL	2025-26 BUDGET	2025-26 YTD	2026-27 BUDGET
Total Income	\$401,140.26	\$296,259.41	\$401,140.26
Expenses	\$228,873.20	\$238,621.57	\$177,860.00
Contingency (10% of Expenses)	\$22,887.32	\$0.00	\$17,786.00
Total Expenses	\$251,760.52	\$238,621.57	\$195,646.00
YE Balance	\$149,379.74	\$57,637.84	\$205,494.26



SHANDON-SAN JUAN WATER DISTRICT

SHANDON-SAN JUAN GSA

FY 26-27 Budget Narrative

DRAFT April 15, 2026

Initial discussion of budget and priorities at April 22, 2026 Board meeting. A revised budget will be presented at the May 27, 2026 Board meeting with the final budget adopted at the June 24, 2026 Board meeting.

Operating Expenses by Category

01 – Accounting

Preparation and submittal of required annual financial reporting.

- A. Annual Audit
- B. State Controller’s Special District Financial Transaction Report

02 – Administrative Expense

- A. SSJWD Secretary/Treasurer/Assessor – Stephanie Bertoux. Hourly contract.
- B. SSJGSA Rep. for PRAGA Staff Meetings – Randy Diffenbaugh. Hourly contract.
- C. PO Box
- D. Office Supplies – Postage, checks, envelopes, etc.
- E. Website/Email – Webhosting, domain name, email accounts, subscription
- F. Quickbooks Online – Monthly subscription

03 – District General Election

Board terms are staggered, with elections held every two years. If a candidate runs unopposed, the County Board of Supervisors appoints the candidate to the District’s Board in lieu of holding an election. If multiple candidates file for a single Board position, the County of San Luis Obispo would administer the election. No election is anticipated this year.

04 – Insurance

Public Officials Liability & Employment Practices Liability Insurance Policy – renewed annually.

05 – LAFCO Fees

LAFCO’s annual budget is funded through contributions from Special Districts, Cities, and the County. SSJWD’s share of the Special District allocation is calculated based on the revenues reported in the Annual Reports published by the State Controller’s Office.

06 – Legal Counsel

General, as needed.

07 – Public Notices

Publish public notices in local publications, as needed (e.g. assessments, elections, etc.)

SGMA + GSP Implementation Expenses by Category

08 – GSP Projects + Management Actions

- A. Applications to the SWRCB. The SSJWD submitted two water right Applications to the SWRCB for the purpose of capturing stormwater for groundwater recharge. The SSJWD has engaged a Project Consultant to assist with ongoing coordination with the SWRCB. The concepts that formed the basis for the proposed Project are listed in the GSP as one of the basin wide management actions (Section 9.3) and also as a project (Section 9.5).
- B. MILR Program Implementation – Fallowed Land Registry is now open. Agency-level accounts and reporting access is not yet available. Anticipate some staff time, but no hard costs associated with this line item.
- C. SSJWD Priorities – for Board discussion on April 22, 2026.

09 – Groundwater Level Monitoring Network

SSJWD conducts monthly groundwater level measurements in roughly 42 wells at no cost to participating landowners. The data collected is shared with PRAGA and incorporated into the Data Management System, GSP Annual Report, and various Basin modeling tools. This effort has helped fill critical data gaps and significantly reduce uncertainty in analyses of groundwater elevations and changes in groundwater storage. There is a potential to reduce this line item - SSJWD to coordinate with PRAGA to evaluate the necessity of continued monthly monitoring.

10 – On-Call Hydrogeological Consulting

General, as needed, including ongoing coordination/consultation with PRAGA Staff.

11 – Public Outreach

SSJWD would like to engage a public relations firm to assist with communications and community engagement efforts. In the past, this work has been conducted in partnership with EPCWD; SSJWD will coordinate with EPCWD to evaluate potential collaboration.

SSJWD Expense Report

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 YTD
Expenses				
Accounting	4,800.00	5,160.00	5,750.00	1,000.00
Administrative Labor	14,468.75	7,531.25	18,343.75	8,156.25
Board Training	325.00	0.00	0.00	0.00
Bank fees & service charges	30.00	30.00	30.00	0.00
Community Outreach	0.00	0.00	9,255.00	2,682.50
Contract Labor	0.00	0.00	0.00	9,525.00
GSP 5 Year Eval	0.00	0.00	53,342.14	0.00
GSP Annual Report	11,722.81	20,394.55	20,139.00	0.00
GSP Corrective Action	374.13	0.00	0.00	0.00
GSP On Call Services	38,764.11	13,580.00	12,557.75	12,370.00
Insurance	2,305.27	2,478.84	2,478.84	2,478.84
L.A.F.C.O.	818.16	879.54	884.78	0.00
Legal and Professional Fees	39,885.05	9,820.02	18,855.25	18,904.70
Mailings	642.81	0.00	0.00	0.00
Monitoring Network	49,890.00	55,300.00	50,700.00	56,420.00
Office expenses	0	0.00	0.00	0.00
Software & apps	103.40	103.40	483.69	0.00
PRAGA	0.00	0.00	47,719.00	126,000.00
Project Consulting	11,380.79	18,097.50	90,947.60	963.75
Public Notices	54.00	108.00	60.00	120.00
Taxes paid	59.61	44.26	6.72	2.45
Website Fees	887.70	\$840.00	\$1,067.70	\$0.00
Total for Expenses	\$176,511.59	\$134,367.36	\$332,621.22	\$238,623.49