



REGULAR BOARD MEETING AGENDA

2:00 PM Monday, June 15th, 2026

UPUD Headquarters | 339 Main Street, Murphys, CA 95247

Please note: Closed Session is at 2:00pm and Open Session is at 3:00pm

OUR MISSION

Union Public Utility District is dedicated to protecting, enhancing, and developing our water resources to the highest beneficial use for our customers, while maintaining cost-conscious, reliable service and providing gainful employment through responsible management.

The Board Chambers are open to the public

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-728-3651. Notification in advance of the meeting will enable UPUD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at UPUD for review by the public.

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL
2. APPROVAL OF AGENDA

CLOSED SESSION

3. CLOSED SESSION PUBLIC COMMENT
4. CONVENE TO CLOSED SESSION
 - a. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Gov. Code § 54956.9(d)(1))
Name of case: Michael Hatfield v. Union Public Utility District, Case No. 23CV46786
 - b. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (Significant exposure to litigation pursuant to Gov. Code § 54956.9(d)(2)): One Case

3:00 PM OPEN SESSION

5. RETURN TO OPEN SESSION:

- a. Report on Closed Session

6. GENERAL PUBLIC COMMENT:

(LIMIT 5 MINUTES PER PERSON) Members of the public may address the Board on items not agendized. The public is encouraged to contact the General Manager or Board of Directors for consideration of items to be placed on the agenda. No action will be taken by the Board unless an item is agendized.

7. CONSENT AGENDA

Consent agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at a time, without discussion. Any board member, staff member or interested party may request removal of an item from the consent agenda for later discussion.

- a. Approval of Minutes: May 18, 2026 – Regular Board Meeting
- b. Fund Balance Report – May 2026
- c. Balance Sheet & Income Statement – May 2026
- d. YTD Budget to Actuals – May 2026
- e. Legal Fees Year-to-Date Review
- f. Readoption of Updated Memorandum of Understanding Between Union Public Utility District and SEIU **RES 2026-009**

8. PUBLIC HEARING

- a. Discussion/Action Regarding Adoption of Capacity and Connection Fees
(*Matt Ospital, District Engineer & Catherine Hansford, Hansford Economic Consulting*) **RES 2026-010**
- b. Presentation Regarding Status of Vacancies & Recruitments and Retention Efforts – AB 2561
(*Jessica Self, General Manager*)

9. NEW BUSINESS

- a. Discussion/Action Regarding Leak Adjustment
(*Jenna Mayo, Executive Admin Coordinator & Joe Darby, Operations Manager*)
- b. Discussion Regarding Legislative Affairs Update
(*Jessica Self, General Manager*)
- c. Discussion/Action Regarding Personnel and Organizational Chart update
(*Jessica Self, General Manager*)

- d. Discussion/Action Regarding Adoption of FY26/27 Budget
(Jessica Self, General Manager)

RES 2026-011

10. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

11. REPORTS

- a. Operations Manager
- b. General Manager
- c. Board Updates

12. NEXT BOARD MEETINGS & EVENTS

- July 20, 2026 at 2:00 pm
- August 17, 2026 at 2:00 pm
- September 21, 2026 at 2:00 pm

13. ADJOURNMENT

PROCEDURAL NOTICES

LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS: Applicants, parties, and their agents who have made campaign contributions totaling more than \$500 (aggregated) to a Board Member over the past 12 months must publicly disclose that fact for the official record of that agenda item. Disclosures must include the amount of the campaign contribution aggregated, and the name(s) of the campaign contributor(s) and Board member(s). The disclosure may be made either in writing to the Clerk prior to the agenda item consideration, or by verbal disclosure at the time of the agenda item consideration. The foregoing statements do not constitute legal advice, nor a recitation of all legal requirements and obligations of parties/applicants and their agents. Parties and agents are urged to consult with their own legal counsel regarding the requirements of the law.



MINUTES

UNION PUBLIC UTILITY DISTRICT REGULAR BOARD MEETING

MAY 18, 2026

Directors Present: Bruce Tallakson, Vice-President
Tom Quincy, Secretary
Ralph Chick, Treasurer
Eric Bottomley, Director

Directors Absent: Greg Rasmussen, President

Staff Present: Jessica Self, General Manager
Joe Darby, Operations Manager
Lisa Biedinger, Customer Service Representative III
Kelsey McCormick, Customer Service Representative

Others Present: Frank Splendorio, Best, Best & Krieger LLP
Lutfi Kharuf, Best, Best, & Krieger LLP
Public at Large

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

Director Tallakson called the Regular Board Meeting to order at 2:00 PM and led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion: Director Bottomley
Second: Director Quincy
Ayes: Directors Tallakson, Quincy, Chick, and Bottomley
Nays: None
Absent: Director Rasmussen
Abstained: None

3. PUBLIC COMMENT:

Mr. Peirano requested that the Board consider moving its meetings to the evening.

4. CONSENT AGENDA:

- a. Approval of Minutes:
 - o April 14, 2026 – Special Board Meeting
 - o April 20, 2026 – Regular Board Meeting
- b. Expenditures – April 2026
- c. Fund Balance Report – April 2026
- d. Balance Sheet & Income Statement – April 2026
- e. YTD Budget to Actuals – April 2026
- f. Legal Fees Year-to-Date Review

Motion: Director Quincy
Second: Director Chick
Ayes: Directors Tallakson, Quincy, Chick, and Bottomley
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED.

5. NEW BUSINESS

- a. Discussion and Possible Action Regarding Approval of Existing Irrigation Service Transfer to New Property Owner
(Jessica Self, General Manager & Joe Darby, Operations Manager)

Motion: Director Bottomley
Second: Director Quincy
Ayes: Directors Tallakson, Quincy, Chick, and Bottomley
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE ITEM 5A, APPROVING THE TRANSFER OF TWO EXISTING IRRIGATION SERVICES TO NEW PROPERTY OWNERS, AS PRESENTED.

b. Winners of the 2026 Trout in the Classroom Art Contest
(Jessica Self, General Manager)

General Manager, Jessica Self presented the 2026 Trout in the Classroom program at Michelson Elementary School. The presentation highlighted student participation in raising trout from eggs to fry, learning about water quality and aquatic ecosystems, touring district facilities, and releasing trout into local waterways. The program was conducted in partnership with Michelson Elementary School, CDFW, Sacramento State University, Stewardship Through Education, and community volunteers. Jessica Self highlighted the Trout in the Classroom Art Contest, recognizing student artwork focused on trout, watersheds, and environmental stewardship. Winning entries were displayed as part of the program presentation.

c. Discussion and Possible Action Regarding Approval of the Final Memorandum of Understanding Between Union Public Utility District and SEIU
(Jessica Self, General Manager & Patrick Clark, District Negotiator)

RES 2026-008

Motion: Director Chick
Second: Director Quincy
Ayes: Directors Tallakson, Quincy, Chick, and Bottomley
Nays: None
Absent: Director Rasmussen
Abstained: None

RESO NO. 2026-008. APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE DISTRICT AND SEIU LOCAL 1021 REPRESENTING WATER DISTRIBUTION AND TREATMENT OPERATORS, AS PRESENTED.

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

The Board discussed UWPA's proposed CIP funding, associated cost increases, and the potential impact on UPUD reserves and ratepayers. To summarize UPWA is currently proposing a \$515,000 budget shortfall, ultimately costing the two member agencies, UPUD and COA to split the cost. This is in addition to the already scheduled 10% increase in scheduled contribution. Adding this shortfall amount would result in a 72% increase (\$672,000 contribution per member agency) for each member to contribute in lieu of the already scheduled 10% increase (\$447,000 per member agency).

UPUD Board Directors expressed concerns about the scale of the proposed increase, reserve funding levels, and the need for stronger communication and collaborative budgeting practices among UWPA member agencies. Legal counsel provided an overview of potential regulatory and legal considerations.

Following discussion, direction was given to UPUD's UWPA representatives reflecting the District's position. The Board did not support the additional funding request for the current fiscal year, citing concerns that UWPA is still allocating over \$340,000 to their reserves while fully funding all CIP projects. The Board further emphasized the importance of UWPA using the upcoming fiscal year to identify alternative solutions and implement measures to prevent similar budget shortfalls in the future.

7. REPORTS

a. Operations Manager

The Operation's Manager's report was presented to the Board by Operations Manager, Joe Darby.

b. General Manager

The General Manager's report was presented to the Board by General Manager, Jessica Self.

General Manager Self presented the following statement regarding UWPA funding, reserve impacts, ratepayer considerations, and long-term financial planning:

Thank you, Board Directors,

It is important to ground our discussions around history and shared expectations.

In 2024, Utica conducted and presented a five-year financial plan to the full Joint Powers Authority, clearly indicating that a 10% annual increase over five years would be sufficient to meet their operational and capital needs. That plan was based on a reasonable assumption of an average water year 2.5 for revenue generation.

Both UPUD and the City took that information seriously. We acted responsibly by incorporating those projected increases into our own five-year rate structures, ensuring that our agencies, and more importantly, our communities, would not face unexpected financial burdens.

Yet here we are, in the very first year of that rate structure, during a water year 3, and Utica is now requesting what amounts to a 73% increase. That disconnect is not just concerning, it demands careful scrutiny.

The additional \$515,000 unscheduled increase being requested of the member agencies is significant. It comes in lieu of the already planned 10% increase and includes funding for bonuses, cost-of-living adjustments, \$450,000 in capital improvement projects, and over \$344,000 being directed into their reserves for future use.

I want to be very clear: this is not about criticizing Utica as an agency. They are our partner and we need Utica to be successful. This is about financial stewardship, accountability, and ensuring that the decisions we make reflect the needs and realities of the community we serve.

At UPUD, we have spent years listening to our customers, understanding their priorities, and carefully balancing those needs against growing regulatory requirements. We have built a deliberate financial strategy. Implementing a five-year rate structure, responsibly issuing debt, updating our Master Plan and Capital Improvement Plan, and advocating at the legislative level to address statewide water affordability challenges.

Every decision we make is grounded in discipline and respect for the fact that nearly every dollar comes from our ratepayers.

At the same time, we have seen considerable leadership turnover among the City and Utica in recent years. The city has experienced five City Administrators in the last 24 months, while Utica has had three different GM's in the last 10 months. That level of change can make long-term planning difficult and can

result in decisions being made without the benefit of continuity, historical knowledge, and consistent executive leadership oversight or understanding.

The financial position we are seeing today suggests that there are deeper structural issues at play. Issues that cannot and should not be solved by short-term funding increases alone. I also need to clearly state our responsibility to our own district.

UPUD should not, and cannot, pull from our reserves this year to fund Utica. Doing so would introduce financial uncertainty into our own agency, undermining the stability we have worked diligently to build. It would very likely trigger the need for another Proposition 218 process, which comes at a substantial cost, exposes the District to potential litigation, and places additional financial stress on our organization, and ultimately our ratepayers. Not to mention the immense burden on our staff to undergo another 218.

We cannot responsibly put our agency or our community in that position. And let me be equally direct: pulling from our reserves to effectively pad another agency's reserves is unacceptable and irresponsible. That is not sound financial management, and it is not in the best interest of the public we serve.

Just as importantly, we must remember who we work for. We work for the community. Before any member agency commits substantial additional funding, there must be transparency and meaningful public engagement. That means clear communication, open dialogue, and opportunities, such as town halls for our ratepayers to understand the situation, ask questions, and provide input. These decisions should not occur in isolation from the people who will ultimately bear the cost.

We also have a responsibility to look inward and stand up for our own team. Our staff has worked tirelessly to build a stable, responsible financial foundation for this district. We should not put them, or this agency through the disruption and uncertainty of a third rate study in recent years.

This is not the time to simply contribute additional funds and hope for the best. This is the time to ask hard but necessary questions, to have honest and productive conversations, and to ensure that a responsible, strategic plan is in place.

Utica, like every other public agency, must live within its means. That may require difficult decisions. It may require prioritization and reductions. But those are necessary steps toward long-term stability. After 30 years of operation as a JPA, the challenges facing the Utica system: capital needs, regulatory obligations such as FERC requirements, aging infrastructure, and revenue variability are too significant to ignore. They must be addressed thoughtfully and comprehensively, not patched through short-term financial contributions.

Because ultimately, our community cannot subsidize uncertainty.

In closing, I will be very clear about my position: we should not pull from our reserves this year to fund Utica. We must protect the financial stability of UPUD, stand by the commitments we've made to our ratepayers, and insist on a transparent, sustainable path forward before any additional funding is considered.

I remain committed to working collaboratively toward a solution. But that solution must be responsible, transparent, and grounded in the best interests and ultimately, the affordability of the community we serve.

Thank you.
Jessica Self
General Manager, UPUD

c. Board

No Board Reports were presented.

8. CLOSED SESSION:

The Board recessed to Closed Session at 3:45 PM

- a. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Gov. Code § 54956.9(d)(1))
Name of case: Michael Hatfield v. Union Public Utility District, Case No. 23CV46786
- b. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (Gov. Code § 54956.9(d)(2)):
One Potential Case
- c. Pursuant to Government Code § 54957(b)(1): Public Performance Evaluation -
Title: General Manager

9. RETURN TO OPEN SESSION: The meeting returned to open session at 5:02 PM

- a. Report on Closed Session

10. REPORTABLE ACTION FROM CLOSED SESSION: There was no reportable action.

11. NEXT BOARD MEETINGS & EVENTS

- June 15, 2026 at 2:00 pm
- July 20, 2026 at 2:00 pm
- August 17, 2026 at 2:00 pm

12. ADJOURNMENT

The meeting adjourned at 5:03 PM

Respectfully Submitted:

ATTEST:

Tom E. Quincy, Board Secretary

Jenna Mayo, Clerk to the Board

General Ledger
Fund Balance Report CA CLASS
May 2026

<u>Account Number</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>End Balance</u>
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	1,029,781.81	3,234.05	0.00	1,033,015.86
01-00-1502	CA CLASS - Irrigation Reserve	222,747.94	699.54	0.00	223,447.48
01-00-1504	CA CLASS - UWPA Reserve	225,023.83	117,541.65	101,750.00	240,815.48
01-00-1506	CA CLASS - Operations Reserve	538,557.90	1,623.63	0.00	540,181.53
01-00-1507	CA CLASS - Capital Reserve	562,567.68	1,766.75	0.00	564,334.43
Total CA CLASS		<u>2,578,679.16</u>	<u>124,865.62</u>	<u>101,750.00</u>	<u>2,601,794.78</u>

General Ledger
Fund Balance Report BofS Money Market
May 2026

<u>Account Number</u>	<u>Description</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>
01 01-00-1307	Water Fund BofS Money Mrkt	462,973.71	1,240.21	0.00	464,213.92
Total BofS Money Market		<u>462,973.71</u>	<u>1,240.21</u>	<u>0.00</u>	<u>464,213.92</u>

General Ledger
Fund Balance Report LAIF
May 2026

<u>Account Number</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>End Balance</u>
01 01-00-1401	Water Fund LAIF-Emergency Reserve	13,724.76	0.00	0.00	13,724.76
Total LAIF		<u>13,724.76</u>	<u>0.00</u>	<u>0.00</u>	<u>13,724.76</u>

General Ledger

Balance Sheet

May-26

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	9,785,089.45
Debt Issuance Fee	397.50
Accounts Receivable	107,821.68
Inventory	0.00
Fixed Assets	4,672,618.36
Other Long Term Assets	0.00
CalPERS Pension Outflows	318,606.00
Grant Receivable	0.00
Total Assets:	14,884,532.99
Liabilities	
Accounts Payable	97,550.04
Long Term Loan - Everbank	1,373,102.50
Payroll Liabilities	70.12
Deferred Revenue	4,712.32
Compensated Absences	74,871.35
Bonds/Notes Payable-Current	0.00
CalPERS Pension -Liability Exp	525,941.00
CalPERS Pension - Inflows	43,711.00
Total Liabilities:	2,119,958.33
Fund Balance	
Fund Balance	10,074,579.12
Total Fund Balance:	10,074,579.12
Total Liabilities and Fund Balance:	12,194,537.45
Total Retained Earnings:	2,690,004.27
Total Fund Balance and Retained Earnings:	12,764,583.39
Total Liabilities, Fund Balance, and Retained Earnings:	14,884,541.72
Totals for Fund 01 - Water Fund:	(8.73)
02 - Utica	
Assets	
Cash & Investments	(675,250.00)

	Total Assets:	(675,250.00)
Liabilities		
Accounts Payable		0.00
	Total Liabilities:	0.00
Fund Balance		
Fund Balance		(277,500.00)
	Total Fund Balance:	(277,500.00)
	Total Liabilities and Fund Balance:	(277,500.00)
	Total Retained Earnings:	(397,750.00)
	Total Fund Balance and Retained Earnings:	(675,250.00)
	Total Liabilities, Fund Balance, and Retained Earnings:	(675,250.00)
	Totals for Fund 02 - Utica:	0.00
03 - Enterprise		
Assets		
Cash & Investments		(4,036,377.91)

	Total Assets:	(4,036,377.91)
Liabilities		
Accounts Payable		(59,839.05)
Payroll Liabilities		(2,263.50)
	Total Liabilities:	(62,102.55)
Fund Balance		
Fund Balance		(1,387,154.73)
	Total Fund Balance:	(1,387,154.73)
	Total Liabilities and Fund Balance:	(1,449,257.28)
	Total Retained Earnings:	(2,587,120.63)
	Total Fund Balance and Retained Earnings:	(3,974,275.36)
	Total Liabilities, Fund Balance, and Retained Earnings:	(4,036,377.91)
	Totals for Fund 03 - Enterprise:	0.00
06 - General		
Assets		
Cash & Investments		(1,690,572.43)

	Total Assets:	(1,690,572.43)
Liabilities		
Accounts Payable		(486.03)
Payroll Liabilities		(100.31)
Customer Assistance		(3,825.00)
	Total Liabilities:	(7,951.34)
Fund Balance		(757,352.79)
Fund Balance		(757,352.79)
	Total Fund Balance:	(757,352.79)
	Total Liabilities and Fund Balance:	(765,304.13)
	Total Retained Earnings:	(925,277.03)
	Total Fund Balance and Retained Earnings:	(1,682,629.82)
	Total Liabilities, Fund Balance, and Retained Earnings:	(1,690,581.16)
	Totals for Fund 06 - General:	8.73

General Ledger

Budget Status

May 2026

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 02	Utica							
Dept 02-02 Utica	Water Purchase							
E13	Purchased Water							
02-02-6003	Water Purchased	407,000.00	101,750.00	397,750.00	9,250.00	0.00	9,250.00	2.27
	E13 Sub Totals:	407,000.00	101,750.00	397,750.00	9,250.00	0.00	9,250.00	2.27
	Expense Sub Totals:	407,000.00	101,750.00	397,750.00	9,250.00	0.00	9,250.00	2.27
	Dept 02 Sub Totals:	407,000.00	101,750.00	397,750.00	9,250.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	407,000.00	101,750.00	397,750.00	9,250.00	0.00	9,250.00	2.27
	Fund 02 Sub Totals:	407,000.00	101,750.00	397,750.00	9,250.00	0.00		
Fund 03	Enterprise							
Dept 03-03 Treatment								
E1	Salary & Benefits							
03-03-6100	Labor	135,539.00	6,916.54	105,045.31	30,493.69	0.00	30,493.69	22.50
03-03-6101	Sick Pay	0.00	265.84	552.13	-552.13	0.00	-552.13	0.00
03-03-6102	Vacation Pay	0.00	1,635.91	4,694.63	-4,694.63	0.00	-4,694.63	0.00
03-03-6103	Overtime	20,000.00	247.84	17,192.56	2,807.44	0.00	2,807.44	14.04
03-03-6104	On Call Pay	11,000.00	737.50	9,450.00	1,550.00	0.00	1,550.00	14.09
03-03-6105	WT Cert Bonus	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
03-03-6107	Temp Labor	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
03-03-6108	COVID Bonus Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-03-6110	FICA 7.65%	14,000.00	750.03	10,475.55	3,524.45	0.00	3,524.45	25.17
03-03-6300	Health Insurance	36,750.00	0.00	31,049.40	5,700.60	0.00	5,700.60	15.51
03-03-6301	Worker's Compensation	3,300.00	833.40	2,905.85	394.15	0.00	394.15	11.94
03-03-6400	CalPERS PR Expense	38,000.00	1,384.02	28,914.28	9,085.72	0.00	9,085.72	23.91
	E1 Sub Totals:	269,089.00	12,771.08	210,279.71	58,809.29	0.00	58,809.29	21.85

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Misc. Operating Expense							
03-03-6209	Uniforms	700.00	0.00	250.00	450.00	0.00	450.00	64.29
03-03-6220	CV Autogate Expense	1,000.00	27.17	449.95	550.05	0.00	550.05	55.01
03-03-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,700.00	27.17	699.95	1,000.05	0.00	1,000.05	58.83
E2	Utilities							
03-03-6204	Utilities	45,000.00	3,283.64	38,572.74	6,427.26	0.00	6,427.26	14.28
03-03-6500	Telephone	2,500.00	84.85	1,597.51	902.49	0.00	902.49	36.10
	E2 Sub Totals:	47,500.00	3,368.49	40,170.25	7,329.75	0.00	7,329.75	15.43
E3	Materials/Supplies							
03-03-6202	Supplies	126,744.00	7,255.57	118,272.76	8,471.24	0.00	8,471.24	6.68
	E3 Sub Totals:	126,744.00	7,255.57	118,272.76	8,471.24	0.00	8,471.24	6.68
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	1,180.00	16,003.00	5,997.00	0.00	5,997.00	27.26
03-03-6801	Professional Svc-Engineer	11,000.00	0.00	10,894.37	105.63	0.00	105.63	0.96
03-03-6804	Professional Svc-Other	35,000.00	0.00	11,734.81	23,265.19	0.00	23,265.19	66.47
	E4 Sub Totals:	68,000.00	1,180.00	38,632.18	29,367.82	0.00	29,367.82	43.19
E5	Vehicles/Equipment							
03-03-6200	Repairs & Maintenance	40,000.00	0.00	38,542.22	1,457.78	0.00	1,457.78	3.64
03-03-6201	Equipment Repairs	7,500.00	0.00	5,212.14	2,287.86	0.00	2,287.86	30.50
03-03-6208	Equipment Rental	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
03-03-6215	Equipment Purchase	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	E5 Sub Totals:	58,000.00	0.00	43,754.36	14,245.64	0.00	14,245.64	24.56
E6	Capital Expenditure							
03-03-6205	Capital Exp/ Equip Pur >\$1K	1,711,554.00	0.00	1,229,968.72	481,585.28	0.00	481,585.28	28.14
	E6 Sub Totals:	1,711,554.00	0.00	1,229,968.72	481,585.28	0.00	481,585.28	28.14
E7	Training/Travel							
03-03-6216	Education & Training	5,000.00	0.00	1,690.00	3,310.00	0.00	3,310.00	66.20
03-03-6450	Travel & Mileage	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E7 Sub Totals:	6,000.00	0.00	1,690.00	4,310.00	0.00	4,310.00	71.83
E9	Permits/Fees							
03-03-6207	Permits & Fees	30,000.00	0.00	29,842.60	157.40	0.00	157.40	0.52
	E9 Sub Totals:	30,000.00	0.00	29,842.60	157.40	0.00	157.40	0.52

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,318,587.00	24,602.31	1,713,310.53	605,276.47	0.00	605,276.47	26.11
	Dept 03 Sub Totals:	2,318,587.00	24,602.31	1,713,310.53	605,276.47	0.00		
Dept 03-04 Distribution								
E1	Salary & Benefits							
03-04-6100	Labor	311,500.00	22,216.09	270,208.17	41,291.83	0.00	41,291.83	13.26
03-04-6101	Sick Pay	0.00	1,572.58	6,830.93	-6,830.93	0.00	-6,830.93	0.00
03-04-6102	Vacation Pay	0.00	10,291.14	18,830.73	-18,830.73	0.00	-18,830.73	0.00
03-04-6103	Overtime	8,000.00	0.00	2,953.26	5,046.74	0.00	5,046.74	63.08
03-04-6104	On Call Pay	12,000.00	737.50	9,562.50	2,437.50	0.00	2,437.50	20.31
03-04-6105	TD Cert Bonus	1,000.00	0.00	500.00	500.00	0.00	500.00	50.00
03-04-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6110	FICA	26,500.00	2,663.50	23,629.93	2,870.07	0.00	2,870.07	10.83
03-04-6300	Health Insurance	114,309.00	0.00	99,262.45	15,046.55	0.00	15,046.55	13.16
03-04-6301	Worker's Compensation	9,372.00	2,281.46	8,213.98	1,158.02	0.00	1,158.02	12.36
03-04-6400	CalPERS PR Expense	66,795.00	3,359.90	61,187.31	5,607.69	0.00	5,607.69	8.40
	E1 Sub Totals:	549,476.00	43,122.17	501,179.26	48,296.74	0.00	48,296.74	8.79
E10	Misc. Operating Expense							
03-04-6209	Uniforms	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
	E10 Sub Totals:	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
E2	Utilities							
03-04-6204	Utilities	6,000.00	62.50	4,607.45	1,392.55	0.00	1,392.55	23.21
03-04-6500	Telephone	4,000.00	131.91	3,437.15	562.85	0.00	562.85	14.07
	E2 Sub Totals:	10,000.00	194.41	8,044.60	1,955.40	0.00	1,955.40	19.55
E3	Materials/Supplies							
03-04-6202	Supplies	35,000.00	90.83	33,580.43	1,419.57	0.00	1,419.57	4.06
	E3 Sub Totals:	35,000.00	90.83	33,580.43	1,419.57	0.00	1,419.57	4.06
E4	Professional Services							
03-04-6212	Water Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6801	Professional Svc-Engineer	50,000.00	0.00	49,217.29	782.71	0.00	782.71	1.57
03-04-6804	Professional Svc-Other	15,000.00	171.20	12,660.08	2,339.92	0.00	2,339.92	15.60
	E4 Sub Totals:	65,000.00	171.20	61,877.37	3,122.63	0.00	3,122.63	4.80
E5	Vehicles/Equipment							
03-04-6200	Repairs & Maintenance	8,000.00	0.00	7,468.25	531.75	0.00	531.75	6.65
03-04-6201	Equipment Repairs	7,500.00	591.76	3,354.70	4,145.30	0.00	4,145.30	55.27
03-04-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
03-04-6211	Gas, Oil & Fuel	15,000.00	0.00	9,078.25	5,921.75	0.00	5,921.75	39.48
03-04-6215	Equipment Purchase	4,000.00	0.00	779.39	3,220.61	0.00	3,220.61	80.52
	E5 Sub Totals:	34,500.00	591.76	20,680.59	13,819.41	0.00	13,819.41	40.06
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	160,000.00	0.00	116,722.01	43,277.99	0.00	43,277.99	27.05
	E6 Sub Totals:	160,000.00	0.00	116,722.01	43,277.99	0.00	43,277.99	27.05
E7	Training/Travel							
03-04-6216	Education & Training	7,000.00	0.00	6,698.29	301.71	0.00	301.71	4.31
03-04-6450	Travel & Mileage	3,500.00	0.00	234.27	3,265.73	0.00	3,265.73	93.31
	E7 Sub Totals:	10,500.00	0.00	6,932.56	3,567.44	0.00	3,567.44	33.98
E8	Memberships							
03-04-6206	Memberships	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
	E8 Sub Totals:	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
E9	Permits/Fees							
03-04-6207	Permits & Fees	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	E9 Sub Totals:	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	Expense Sub Totals:	876,176.00	44,170.37	760,593.12	115,582.88	0.00	115,582.88	13.19
	Dept 04 Sub Totals:	876,176.00	44,170.37	760,593.12	115,582.88	0.00		
Dept 03-07 Irrigation								
E1	Salary & Benefits							
03-07-6100	Labor	57,461.00	4,132.54	46,354.37	11,106.63	0.00	11,106.63	19.33
03-07-6101	Sick Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6102	Vacation Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6103	Overtime	1,500.00	122.69	630.63	869.37	0.00	869.37	57.96
03-07-6104	On Call Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6105	TD Cert Bonus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6110	FICA	5,811.00	325.55	3,594.63	2,216.37	0.00	2,216.37	38.14
03-07-6300	Health Insurance	28,577.00	0.00	24,831.65	3,745.35	0.00	3,745.35	13.11
03-07-6301	Worker's Compensation	2,353.00	570.37	2,115.70	237.30	0.00	237.30	10.08
03-07-6400	CalPERS PR Expense	13,513.00	470.46	10,468.87	3,044.13	0.00	3,044.13	22.53
	E1 Sub Totals:	109,215.00	5,621.61	87,995.85	21,219.15	0.00	21,219.15	19.43
E10	Misc. Operating Expense							
03-07-6209	Uniforms	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00
E2	Utilities							
03-07-6204	Utilities	1,500.00	15.62	1,151.86	348.14	0.00	348.14	23.21
03-07-6500	Telephone	1,000.00	32.98	860.05	139.95	0.00	139.95	14.00
	E2 Sub Totals:	2,500.00	48.60	2,011.91	488.09	0.00	488.09	19.52
E3	Materials/Supplies							
03-07-6202	Supplies	8,000.00	22.71	6,319.65	1,680.35	0.00	1,680.35	21.00
	E3 Sub Totals:	8,000.00	22.71	6,319.65	1,680.35	0.00	1,680.35	21.00
E4	Professional Services							
03-07-6212	Water Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6801	Professional Svc-Engineer	3,000.00	0.00	677.62	2,322.38	0.00	2,322.38	77.41
03-07-6804	Professional Svc-Other	2,000.00	42.80	2,357.28	-357.28	0.00	-357.28	0.00
	E4 Sub Totals:	5,000.00	42.80	3,034.90	1,965.10	0.00	1,965.10	39.30
E5	Vehicles/Equipment							
03-07-6200	Repairs & Maintenance	2,000.00	0.00	89.40	1,910.60	0.00	1,910.60	95.53
03-07-6201	Equipment Repairs	1,500.00	147.93	838.66	661.34	0.00	661.34	44.09
03-07-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6211	Gas, Oil & Fuel	4,800.00	0.00	2,167.25	2,632.75	0.00	2,632.75	54.85
03-07-6215	Equipment Purchase to \$999	600.00	0.00	194.85	405.15	0.00	405.15	67.53
	E5 Sub Totals:	8,900.00	147.93	3,290.16	5,609.84	0.00	5,609.84	63.03
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	20,000.00	0.00	10,664.21	9,335.79	0.00	9,335.79	46.68
	E6 Sub Totals:	20,000.00	0.00	10,664.21	9,335.79	0.00	9,335.79	46.68
E7	Training/Travel							
03-07-6216	Education & Training	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
03-07-6450	Travel & Mileage	140.00	0.00	140.00	0.00	0.00	0.00	0.00
	E7 Sub Totals:	1,440.00	0.00	140.00	1,300.00	0.00	1,300.00	90.28
E8	Memberships							
03-07-6206	Memberships	900.00	0.00	293.42	606.58	0.00	606.58	67.40
	E8 Sub Totals:	900.00	0.00	293.42	606.58	0.00	606.58	67.40
E9	Permits/Fees							
03-07-6207	Permits & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E9 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	156,555.00	5,883.65	114,424.60	42,130.40	0.00	42,130.40	26.91
	Dept 07 Sub Totals:	156,555.00	5,883.65	114,424.60	42,130.40	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	3,351,318.00	74,656.33	2,588,328.25	762,989.75	0.00	762,989.75	22.77
	Fund 03 Sub Totals:	3,351,318.00	74,656.33	2,588,328.25	762,989.75	0.00		
Fund 06	General							
Dept 06-00 Administration								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	0.00	-3,540.00	3,540.00	0.00	3,540.00	0.00
	E18 Sub Totals:	0.00	0.00	-3,540.00	3,540.00	0.00	3,540.00	0.00
	Expense Sub Totals:	0.00	0.00	-3,540.00	3,540.00	0.00	3,540.00	0.00
	Dept 00 Sub Totals:	0.00	0.00	-3,540.00	3,540.00	0.00		
Dept 06-06								
E1	Salary & Benefits							
06-06-6100	Labor	330,000.00	20,921.51	252,235.09	77,764.91	0.00	77,764.91	23.57
06-06-6101	Sick Pay	0.00	2,860.55	14,226.36	-14,226.36	0.00	-14,226.36	0.00
06-06-6102	Vacation Pay	0.00	1,227.10	10,042.67	-10,042.67	0.00	-10,042.67	0.00
06-06-6103	Overtime	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
06-06-6110	FICA	29,000.00	2,057.28	22,737.47	6,262.53	0.00	6,262.53	21.59
06-06-6300	Health Insurance	49,925.00	1,384.00	42,215.55	7,709.45	0.00	7,709.45	15.44
06-06-6301	Worker's Compensation	3,500.00	579.26	2,739.32	760.68	0.00	760.68	21.73
06-06-6304	Health Benefits Adm Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6400	CalPERS PR Expense	50,000.00	2,383.66	42,828.81	7,171.19	0.00	7,171.19	14.34
	E1 Sub Totals:	463,425.00	31,413.36	387,025.27	76,399.73	0.00	76,399.73	16.49
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	25.44	2,904.12	795.88	0.00	795.88	21.51
06-06-6209	Uniforms	500.00	0.00	616.15	-116.15	0.00	-116.15	0.00
06-06-6210	Postage	9,500.00	873.30	10,346.50	-846.50	0.00	-846.50	0.00
06-06-6217	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6302	General Insurance	70,000.00	45,223.83	84,559.10	-14,559.10	0.00	-14,559.10	0.00
06-06-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6805	Professional Svs - IT	21,000.00	1,665.00	23,506.88	-2,506.88	0.00	-2,506.88	0.00
06-06-6810	Communications	5,000.00	0.00	3,499.96	1,500.04	0.00	1,500.04	30.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6901	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	109,700.00	47,787.57	125,432.71	-15,732.71	0.00	-15,732.71	0.00
E11	Bad Debts							
06-06-6900	Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E14	Elections							
06-06-6850	Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E14 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Interest Expense							
06-06-7102	Interest Expense-SRLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7103	Interest Expense-All Points	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7104	Interest Expense-West America	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7105	Interest Expense-DG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7106	Interest Expense - Everbank	0.00	0.00	69,605.87	-69,605.87	0.00	-69,605.87	0.00
	E15 Sub Totals:	0.00	0.00	69,605.87	-69,605.87	0.00	-69,605.87	0.00
E16	Banking Expense							
06-06-6213	Bank Fees	12,000.00	1,233.69	9,430.05	2,569.95	0.00	2,569.95	21.42
06-06-6903	Customer Transaction Fee	18,000.00	1,990.47	19,492.84	-1,492.84	0.00	-1,492.84	0.00
	E16 Sub Totals:	30,000.00	3,224.16	28,922.89	1,077.11	0.00	1,077.11	3.59
E2	Utilities							
06-06-6204	Utilities	4,500.00	222.16	3,255.31	1,244.69	0.00	1,244.69	27.66
06-06-6500	Telephone	6,000.00	0.00	4,531.66	1,468.34	0.00	1,468.34	24.47
	E2 Sub Totals:	10,500.00	222.16	7,786.97	2,713.03	0.00	2,713.03	25.84
E3	Materials/Supplies							
06-06-6202	Supplies	12,000.00	0.00	12,743.29	-743.29	0.00	-743.29	0.00
	E3 Sub Totals:	12,000.00	0.00	12,743.29	-743.29	0.00	-743.29	0.00
E4	Professional Services							
06-06-6801	Professional Svc-Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6802	Professional Svc-Legal	175,000.00	9,759.15	197,919.53	-22,919.53	0.00	-22,919.53	0.00
06-06-6803	Professional Svc-Accounting	12,000.00	0.00	450.00	11,550.00	0.00	11,550.00	96.25
06-06-6804	Professional Svc-Other	55,000.00	801.16	42,715.62	12,284.38	0.00	12,284.38	22.34
06-06-6806	Professional Svs - Software	36,000.00	0.00	8,515.22	27,484.78	0.00	27,484.78	76.35
	E4 Sub Totals:	278,000.00	10,560.31	249,600.37	28,399.63	0.00	28,399.63	10.22
E5	Vehicles/Equipment							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6200	Repairs & Maintenance	10,000.00	0.00	7,778.17	2,221.83	0.00	2,221.83	22.22
06-06-6201	Equipment Repairs	500.00	0.00	0.00	500.00	0.00	500.00	100.00
06-06-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6215	Equipment Purchases	7,000.00	0.00	4,260.98	2,739.02	0.00	2,739.02	39.13
	E5 Sub Totals:	17,500.00	0.00	12,039.15	5,460.85	0.00	5,460.85	31.20
E6	Capital Expenditure							
06-06-6205	Capital Exp/Equip Pur > \$1K	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E6 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E7	Training/Travel							
06-06-6216	Education & Training	6,000.00	0.00	9,767.95	-3,767.95	0.00	-3,767.95	0.00
06-06-6450	Travel & Mileage	15,000.00	653.71	8,729.90	6,270.10	0.00	6,270.10	41.80
	E7 Sub Totals:	21,000.00	653.71	18,497.85	2,502.15	0.00	2,502.15	11.92
E8	Memberships							
06-06-6206	Memberships	23,000.00	1,042.00	22,738.80	261.20	0.00	261.20	1.14
	E8 Sub Totals:	23,000.00	1,042.00	22,738.80	261.20	0.00	261.20	1.14
E9	Permits/Fees							
06-06-6207	Permits & Fees	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	E9 Sub Totals:	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	Expense Sub Totals:	965,925.00	94,903.27	934,393.17	31,531.83	0.00	31,531.83	3.26
	Dept 06 Sub Totals:	965,925.00	94,903.27	934,393.17	31,531.83	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	965,925.00	94,903.27	930,853.17	35,071.83	0.00	35,071.83	3.63
	Fund 06 Sub Totals:	965,925.00	94,903.27	930,853.17	35,071.83	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Totals:	4,724,243.00	271,309.60	3,916,931.42	807,311.58	0.00	807,311.58	17.09
	Report Totals:	4,724,243.00	271,309.60	3,916,931.42	807,311.58	0.00		

	Description	Hours	Total Charge
TOTAL FEES			\$285,185.12
Hatfield v. UPUD		784.92	\$285,185.12
	February 2023	4.3	\$1,397.50
	April 2023	8.1	\$2,632.50
	July 2023	5.32	\$1,787.50
	August 2023	53.35	\$19,908.30
	September 2023	18.4	\$7,811.28
	October 2023	25.8	\$10,115.32
	November 2023	44.7	\$15,784.06
	December 2023	39.6	\$14,108.05
	January 2024	7.85	\$3,506.92
	February 2024	9.95	\$3,090.25
	March 2024	2	\$612.50
	April 2024	1.1	\$468.22
	May 2024	0.1	\$4.40
	June 2024	0.75	\$228.00
	July 2024	0.8	\$2,624.50
	September 2024	4.4	\$1,575.50
	October 2024	32.4	\$11,789.00
	November 2024	27.4	\$10,330.84
	December 2024	4.5	\$1,912.50
	January 2025	18.1	\$7,425.50
	February 2025	18.8	\$6,784.96
	March 2025	18.1	\$7,425.50
	April 2025	0.2	\$85.00
	May 2025	2.9	\$623.50
	June 2025	23.9	\$10,050.90
	July 2025	39.9	\$12,099.10
	August 2025	3.3	\$1,226.40
	September 2025	13.4	\$4,899.10
	October 2025	31	\$12,456.20
	November 2025	17.7	\$8,702.32
	December 2025	15.8	\$6,269.50
	January 2026	93.4	\$28,871.30
	February 2026	70.3	\$26,099.60
	March 2026	102.3	\$32,548.00
	April 2026	7.6	\$3,110.30
	May 2026	17.4	\$6,820.80

Agenda Item



DATE: June 15, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Adopt Resolution 2026-009 Adoption of Memorandum of Understanding with SEIU Local 1021 – Water Distribution and Treatment Operators

RECOMMENDED ACTION:

Motion: _____ / _____ by Resolution 2026-009 Re-Adoption of Memorandum of Understanding with SEIU Local 1021 – Water Distribution and Treatment Operators.

SUMMARY:

Since the original adoption of this MOU in May 2026, the SEIU Local 1021 negotiator has requested minor revisions to the language. In the interest of full transparency, District staff are requesting that the Board readopt the MOU incorporating these requested edits.

BACKGROUND:

Water Distribution and Treatment Operators within the District recently organized and selected SEIU Local 1021 as their exclusive bargaining representative. The District formally recognized this unit and engaged in good-faith negotiations to establish a comprehensive labor agreement governing wages, hours, and working conditions.

The negotiated MOU represents the first agreement for this newly established bargaining unit and reflects a balanced approach that supports both operational needs and employee interests.

The MOU covers the following classifications:

- Water Distribution/Treatment Operator in Training
- Water Distribution/Treatment Operator I
- Water Distribution/Treatment Operator II
- Water Distribution/Treatment Operator III

Term of Agreement: Effective upon Board approval through June 30, 2028

This agreement establishes clear expectations, consistent policies, and defined labor-management processes for a critical workforce responsible for water distribution and treatment services.

FINANCIAL CONSIDERATIONS:

The agreement impacts have been evaluated and will not affect the current and projected District budgets.

Attachments: Memorandum of Understanding with SEIU Local 1021

UNION PUBLIC UTILITY DISTRICT

BOARD OF DIRECTORS

RESOLUTION 2026-009

APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE DISTRICT AND SEIU LOCAL 1021 REPRESENTING WATER DISTRIBUTION AND TREATMENT OPERATORS

WHEREAS, the Water Distribution and Treatment Operators of the Union Public Utility District have organized and selected Service Employees International Union (SEIU) Local 1021 as their exclusive bargaining representative; and

WHEREAS, the District has formally recognized SEIU Local 1021 as the exclusive representative for the bargaining unit consisting of the following classifications:

- Water Distribution/Treatment Operator in Training
- Water Distribution/Treatment Operator I
- Water Distribution/Treatment Operator II
- Water Distribution/Treatment Operator III

WHEREAS; representatives of the District and SEIU Local 1021 have met and conferred in good faith pursuant to applicable labor laws to negotiate wages, hours, and other terms and conditions of employment; and

WHEREAS; those negotiations have resulted in a mutually agreed-upon Memorandum of Understanding (MOU) establishing a comprehensive framework governing compensation, benefits, working conditions, grievance procedures, and labor-management relations; and

WHEREAS, the MOU reflects a balanced agreement that supports the District's operational needs while providing fair and equitable terms of employment for members of the bargaining unit; and

WHEREAS, the MOU has a term effective upon ratification through June 30, 2028; and

WHEREAS, the fiscal impacts associated with the MOU have been reviewed and are determined to be manageable within the District's current and projected budgets;

WHEREAS, since the original adoption of this MOU in May 2026, the SEIU Local 1021 negotiator has requested minor revisions to the language. In the interest of full transparency, District staff are requesting that the Board readopt the MOU incorporating these requested edits.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Union Public Utility District hereby approves and adopts the Memorandum of Understanding between the District and SEIU Local 1021; and

BE IT FURTHER RESOLVED that the MOU shall be effective upon ratification by the bargaining unit and approval by the Board of Directors, and shall remain in effect through June 30, 2028; and

BE IT FURTHER RESOLVED that the General Manager is hereby authorized and directed to execute the Memorandum of Understanding on behalf of the District and to take all necessary actions to implement its provisions.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Union Public Utility District on this 15th day of June 2026, by the following vote

AYES:

NOES:

ABSENT:

ABSTAIN:

President
Union Public Utility District

I hereby certify that the within and foregoing is a full, true, and correct copy of the Resolution which was duly passed and adopted at a regular meeting of the Board of Directors of the Union Public Utility District on the 15th day of June 2026.

Jenna Mayo
Clerk to the Union Public Utility District Board

Agenda Item



DATE: June 15, 2026

TO: Jessica Self, General Manager

FROM: Matt Ospital, District Engineer

SUBJECT: Adopt Resolution 2026-010 Adoption of New Connection & Capacity Fees for UPUD Domestic and Raw Water Systems

RECOMMENDED ACTION:

Motion: _____ / _____ by Resolution 2026-010 Adoption of New Connection & Capacity Fees for UPUD Domestic and Raw Water Systems

BACKGROUND:

The Union Public Utility District (UPUD) provides treated domestic and raw water service along the Highway 4 corridor in Calaveras County, serving approximately 1,600 domestic and 100 raw water connections across a 19.1-square-mile service area that includes Murphys, Vallecito, Douglas Flat, and surrounding communities.

The District currently charges a flat connection fee of \$14,000 for domestic services and \$5,000 for raw water services, regardless of service size or customer type. These fees were last established in 2008.

UPUD initiated this study to modernize its fee structure and ensure that new customers equitably contribute to the cost of connecting to and utilizing the District's water system. Specifically, the study aims to:

1. Separate existing flat fees into connection fees (cost to physically connect) and capacity fees (cost of system infrastructure).
2. Establish meter size-based fees, consistent with industry standards.
3. Define connection and capacity fees for Accessory Dwelling Units (ADUs).

These are one-time charges applied to new connections and customers requiring additional system capacity, independent of ongoing water service rates.

AUTHORITY & COMPLIANCE:

The District's authority to impose connection and capacity fees is established under California Government Code Section 66013, which defines:

- **Connection fees** as charges for physical infrastructure required to complete a system connection.
- **Capacity charges** as fees for existing and future infrastructure that provide proportional benefit to new development.

To comply with statutory requirements, UPUD must demonstrate that fees:

- Reflect the reasonable cost of providing service, and
- Maintain a fair and proportional relationship to the demand placed on the system by new development.

This study documents the methodology and cost basis supporting these requirements.

METHODOLOGY & OVERVIEW

The study follows nationally recognized guidance from the American Water Works Association (AWWA) M1 Manual, ensuring the approach is defensible, transparent, and consistent with industry best practices.

Connection Fee

The connection fee represents the **direct cost of service installation**, including:

- Meter and appurtenances
- Labor and equipment
- Installation materials

Capacity Fee

The capacity fee reflects a new customer's **buy-in to system infrastructure**, including:

- Existing capital assets
- System capacity already constructed to serve future demand

- Proportional share of infrastructure value based on usage

Capacity is evaluated by comparing system demand relative to total available capacity. Larger meters and therefore higher demand users are assigned proportionally higher capacity fees.

PROPOSED COSTS:

Proposed connection and Capacity Fees for a **1” Meter** will be the following:

- Domestic System: \$18,657
- Raw Water System: \$9,777

Costs for all other meter sizes are included in the attached Connection & Capacity Fee study.

STAFF RECOMMENDATION

It is recommended that the Board of Directors:

1. Adopt the proposed connection and capacity fee structure via resolution, including:
 - Separation of connection and capacity components
 - Meter size-based fee schedules
 - ADU-specific fee provisions
2. Approve an effective date of July 1, 2026 for implementation of the new fees.
3. Authorize annual fee adjustments based on the ENR San Francisco CCI.
4. Direct staff to return periodically (at least every five years) with updated analyses to ensure continued compliance, cost alignment, and financial sustainability.

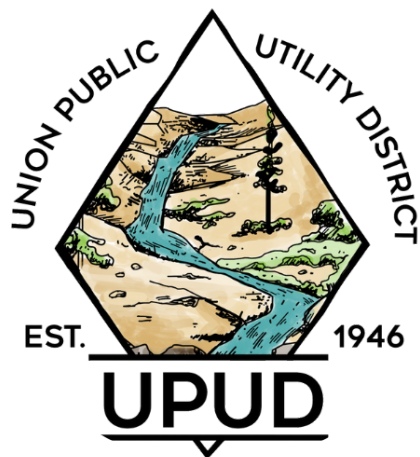
Adoption of the proposed fees will promote fairness among customers, ensure compliance with applicable law, and position the District to sustainably fund infrastructure needed to serve future growth.

Attachments:

*Connection & Capacity Fee Study
Reso 2021-010 Adoption of New Connection & Capacity Fees for UPUD Domestic and Raw Water Systems*

HANSFORD ECONOMIC CONSULTING

Union Public Utility District Connection and Capacity Fees Study



FINAL

June 5, 2026

HEC No. 250473

Disclaimer

The following report was prepared by Hansford Economic Consulting LLC (HEC).

The analyses and findings contained within this report are based on primary data provided by the Union Public Utility District and its consulting engineer Weber Ghio & Associates, as well as additional secondary sources of data available as of the date of this report. Updates to information used in this report could change or invalidate the findings contained herein. While it is believed that the primary and secondary sources of information are accurate, this is not guaranteed.

Every reasonable effort has been made in order that the data contained in this study reflects the most accurate and timely information possible. No responsibility is assumed for inaccuracies in reporting by the client, its consultants and representatives, or any other data source used in the preparation of this study. There is no warranty or representation that any projected values or results contained in this study will be achieved.

Changes in economic and social conditions due to events including, but not limited to, major recessions, droughts, major environmental problems or disasters that would negatively affect Union Public Utility District's expenses and revenues may affect the result of the findings in this study. In addition, other factors not considered in the study may influence revenues achieved.

Catherine Hansford

A handwritten signature in blue ink that reads "C. Hansford". The signature is written in a cursive style with a large initial "C".

Hansford Economic Consulting LLC

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Section 1: Executive Summary

1.1 Introduction

The Union Public Utility District (UPUD or District) provides treated domestic water service and raw water service along the Highway 4 corridor in Calaveras County. Surface water, the only source of water for both domestic and raw water systems, is provided by Utica Water and Power Authority (UWPA) from the North Fork of the Stanislaus River. The District boundaries extend north to the Utica Canal, north of Murphys, and include the communities of Murphys, Vallecito, Douglas Flat, extending west to Six Mile Village and south to Carson Hill. The District's service area is coterminous with its sphere of influence (SOI) and encompasses approximately 19.1 square miles. The SOI overlaps approximately 190 acres of the City of Angels Camp SOI.

The District serves approximately 1,600 metered domestic water connections and approximately 100 metered raw water connections. The average daily flow of treated water is around 850,000 gallons, with notably higher flows in the summer months. The raw water system has daily flows ranging from 35,000 to over 3 million gallons.

The District currently charges a flat fee of \$14,000 for all new domestic water system connections and \$5,000 for all new raw water system connections, regardless of the type of new connection (residential or commercial) or service size. These fees were established in 2008 to balance the cost of existing and anticipated system upgrades with projected growth within the District boundary. UPUD directed completion of this fee study for three purposes:

1. Separate the fee into (a) a connection fee, and (b) a capacity fee to ensure new customers are paying for the cost to connect their property with the District's facilities and pay in to the cost of infrastructure capacity that rate payers have been carrying on their behalf.
2. Establish connection and capacity fees based on meter size, which is an industry standard.
3. Establish connection and capacity fees for Accessory Dwelling Units (ADUs) connecting to the domestic water system.

These fees are one-time fees charged to new water system customers and existing customers who require additional capacity (meter upsizing). These fees are unrelated to recurring water service fees and other miscellaneous fees. This report details the calculations, estimates and assumptions used to determine the maximum justifiable connection and capacity fees.

1.2 Authority to Charge Connection and Capacity Fees

The District is authorized to charge connection and capacity fees pursuant to Government Code section 66013, which includes the following defined terms:

water connection: "...the connection of a structure or project to a public water system..."

fee: "...a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and the estimated reasonable cost of labor and materials for installation of those facilities bears a fair or reasonable relationship to the payor's burdens on, or benefits received from, the water connection or sewer connection".

capacity charge: "...a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged..."

For the purposes of this study, the term "connection fee" assumes the definition of "fee" provided above, whereas the simple terms "fee" and "charge" are used interchangeably within this report. The District must demonstrate that the fees imposed reflect the estimated reasonable cost of providing the facilities and bear a reasonable relationship to the new development's potential system capacity use. This report details the costs of installing hookup facilities to serve new connections, as well as the calculations used to determine the reasonable cost of providing system capacity to serve new connections.

1.3 Methodologies Used

The "connection fee" includes the material cost of a new meter and its appurtenances plus the labor and equipment costs of installation. A more detailed discussion of the connection fee is presented in Section 2 of this report.

The "capacity fee" includes the cost for a new customer to buy-in to the cost of infrastructure that has already been built to serve new demand on the system. The capacity of the system can be described as the number of typical customers that can safely be served, or the maximum gallons per day that can be distributed to UPUD customers. By determining the replacement value of the existing facilities and comparing current usage to maximum usage of its facilities, the District can assume a reasonable estimate of the cost of capacity per typical customer. The capacity fee for larger services will be higher, in proportion to the additional capacity demand they place on the system compared to a standard (one-inch) service size. A more detailed discussion of the capacity fee is presented in Section 3 of this report.

This study uses fee-setting methodologies described in the American Water Works Association (AWWA) M1 manual titled "Principles of Water Rates, Fees, and Charges". The M1 manual outlines the basic elements involved in the determination of water-related fees and presents various alternative rules of procedure for formulating said fees, providing the water purveyor the ability to exercise judgment and preference to meet local conditions and requirements. The methodologies chosen for this study are widely used and accepted by policy makers and industry professionals. Further detail is provided in the body of this report as to how these are implemented.

1.4 Summary of Proposed Connection and Capacity Fees

Table 1 summarizes the proposed connection and capacity fees beginning July 1, 2026 for the domestic and raw water systems, based on the size of the meter installed for the new service.

Pursuant to Government Code sections 66311.5 and 66323, UPUD has authority to require a new or separate utility connection directly between an ADU and the District. In such an event, UPUD may, charge a connection fee when the District installs a meter and appurtenances to serve the new ADU and a capacity fee when (1) a new detached ADU is built at the same time as a new single-family dwelling, (2) upon separate conveyance of the ADU from the primary dwelling pursuant to Government Code section 66342, or (3) when an attached ADU does not comply with the development standards described in Government Code section 66323(a)(1), including ADUs that add more than 150 square feet to the existing accessory structure. ADUs that do not comply with exterior access and set back requirements, and (in the event of a junior ADU (JADU) the unit does not comply with the JADU provisions of Government Code sections 66333-66339.5. All capacity fees shall be proportionate to the burden of the proposed ADU based on either the square footage of the ADU or the number of drainage fixture unit values. The proposed ADU fees are charged per livable building square foot of the ADU.

Table 1: Proposed Connection and Capacity Fees

Water System	3/4-inch [1]	Water Meter Size				ADU per Bldg. Sq. Ft.
		1-inch	1.5-inch	2-inch	larger than 2"	
Domestic						
Connection	\$1,240	\$1,305	\$1,825	\$2,130	actual cost	\$0.67
Capacity	\$10,411	\$17,352	\$41,646	\$65,939	Table 8	\$8.90
Total Fees	\$11,651	\$18,657	\$43,471	\$68,069		
Raw Water						
Connection	\$1,240	\$1,305	\$1,825	\$2,130	actual cost	
Capacity	\$5,083	\$8,472	\$20,332	\$32,193	Table 8	
Total Fees	\$6,323	\$9,777	\$22,157	\$34,323		

[1] The District does not allow for meters smaller than one-inch on new connections unless there are exceptional circumstances to warrant it.

It is recommended that the District update the fees annually by a predetermined inflationary index. The Engineering News Record (ENR) San Francisco Construction Cost Index (CCI) March to March change is recommended for an annual July 1 update. The connection and capacity fees should also be evaluated at least every five years; over time, inflationary adjustments to fees alone may be insufficient as development plans change, anticipated pace of development changes, and infrastructure solutions to water service provision (typically in Water Master Plans) are revised.

Section 2: Connection Fees

2.1 Meter Fee Calculation

The “meter fee” reflects the current market price for the meter, meter radio, and other appurtenances. In other words, it accounts for the material costs associated with installation of a new meter. For meters larger than 2”, the charge is determined by the actual costs. Due to the variability of meter types and applications for larger meters, it is difficult to provide a “one size fits all” cost estimate.

2.2 Installation Fee Calculation

The “installation fee” includes the cost of all labor and equipment for the installation of the new meter. The cost of labor is based on the average hourly employee rate, including benefits. The equipment cost includes the actual usage or any rental costs needed to complete the installation. The District may need any one or combination of a District truck, dump truck, or backhoe to complete the installation. A typical 1-inch meter installation is estimated to take a crew of two field personnel 3.5 hours total, aided by an hour of administrative staff time, and use of the District truck.

Table A-1 in Appendix A provides the fee calculations for the installation fee by meter size. Staff cost is based on wages plus benefits. Overhead of 15% is added to staff costs for workers comp, general insurance, supplies, small equipment and tools, communications devices and other sundry items generated by or used by staff¹. For standard installations, the only equipment needed is the District truck. The actual cost of any work in addition to the installation of the meter and appurtenances will be charged to the applicant. Additional work may include trenching, lateral and meter box installation, connection to the main, repaving, and any other work required to provide the new service.

2.3 ADU Connection Fee

The calculation of the ADU fee is based on the connection fee of \$1,305 for a one-inch meter service which is the usual requirement for new residential homes with fire sprinklers. The fee is divided by the typical livable building square feet of homes in UPUD’s service territory (e.g., $\$1,305/1,950\text{SF} = \$0.67/\text{SF}$). The typical size of a home in UPUD’s service territory is 1,950 square feet; this size was determined by examining local real estate data and holding discussions with District staff. **Table A-2** in Appendix A summarizes the typical size of recently sold homes by development area built since 2015 and shows that the typical size of homes being built in Calaveras County overall is 1,943 building square feet (which was rounded up to 1,950 livable building square feet for purposes of the fee calculations).

Table 2 shows the minimum meter and installation fees by meter size. The connection fees are the same for domestic and raw water services.

¹ The percentage was calculated using FY26 projected operating costs detailed in Appendix A, Table 6 of the UPUD 2024 rate study.

Table 2: Connection Fee by Meter Size

Meter Size	Connection Fee Component		
	Meter Fee	Installation Fee	Connection Fee
3/4" [1]	\$835	\$405	\$1,240
1"	\$900	\$405	\$1,305
1.5"	\$1,405	\$420	\$1,825
2"	\$1,690	\$440	\$2,130
larger than 2"		actual cost	
ADU Connection Fee per Livable Bldg. Sq. Ft.			\$0.67

[1] The District does not allow for meters smaller than one-inch on new connections unless there are exceptional circumstances to warrant it.

Section 3: Capacity Fees

Capacity fees are charged to pay for District water system infrastructure that new customers will use. Capacity fees fund investment in major infrastructure such as water supply and development, treatment and distribution facilities. As with the connection fee, it is a one-time fee applied to new customers requiring a new metered connection, or to existing customers who require additional capacity (a larger meter). This charge can be understood as a “buy-in” to the existing system’s capacity.

Capacity-related facilities and upgrade projects for both the domestic and raw water systems have been built by the District well in advance of when new development is anticipated to occur. Because of this, it is not feasible to determine an exact cost to the District for each individual connection. The “buy-in” method is a way to establish an equitable standard fee based on average costs per unit of capacity over the lifetime of the system. In other words, the buy-in fee is intended to approximate the amount that existing customers have paid over the years, through water usage rates and capacity fees, to fund the construction of the water systems’ assets.

As presented in the M1 manual, the buy-in fee is determined by following three steps:

1. Determine the capacity of the system in terms of typical customers served.
2. Estimate the value of the system.
3. Calculate the cost of system capacity per typical customer served.

Each step is explained below.

Step 1. Determine the current capacity of the system

There are several factors that may limit a system’s capacity, including raw water availability, transmission capabilities (backbone pipelines), treatment capabilities, and storage capacity.

- **UPUD’s Domestic System** is limited by the filtering capabilities at the treatment plant. According to documents provided by UPUD, the maximum capacity of the filters is 2.07 million gallons per day (GPD).
- **UPUD’s Raw Water System** is limited by the raw water supply, as dictated by UPUD’s agreement with UWPA. The maximum flow after subtracting the flow for treated water is approximately 5.49 million GPD.

In order to convert these numbers into “maximum number of typical customers served”, the standard service size is defined as a 1-inch meter, the most common size of meter being installed in new residential buildings within the District. The capacity, or demand on the system, of this standard service is expressed as one Equivalent Meter Unit (EMU).

What is an EMU?

An EMU is an equivalent meter unit. An equivalent meter unit equals the typical water demand of a one-inch connection.

To convert larger service sizes to an EMU, a factor is applied based on the maximum flow rate of the meter compared to the 1-inch meter. This factor is referred to as the “meter equivalent ratio”. **Table 3** presents the safe operating capacity of meters by size and their meter equivalent ratios. Applying these meter ratios, a 1-inch meter is considered 1 EMU, and a 1.5-inch meter, which has 2.4 times the safe operating maximum flow rate, is 2.4 EMUs. Thus, a 1.5-inch meter has potential to use 2.4 times the capacity placed on the system by a 1-inch meter.

Table 3: Safe Operating Capacity of Meters

Meter Size	Domestic System		Raw Water System	
	Flow Rate (gpm)	Meter Ratio	Flow Rate (gpm)	Meter Ratio
3/4"	30	0.6	30	0.6
1-inch	50	1.0	50	1.0
1.5-inch	120	2.4	120	2.4
2-inch	190	3.8	190	3.8
3-inch	350	7.0	350	7.0
4-inch	600	12.0	600	12.0
6-inch	1,350	27.0	1,350	27.0

Source: AWWA M1 Manual safe operating flow rates for C-710 meters for 1-inch and smaller meters, C-701 Clas II turbine meters for 1.5 and 2-inch meters, and C-702 Class II compound meters for larger sized meters.

Table 4 calculates the number of EMUs served by the domestic and raw water systems currently.

Table 4: Calculated Equivalent Meter Units

Meter Size	Number of Meters	Meter Equivalent Ratio	Number of EMUs
Domestic			
3/4"	1,565	0.6	939
1"	32	1.0	32
1.5"	4	2.4	10
2"	7	3.8	27
3"	1	7.0	7
4"	1	12.0	12
6"	1	27.0	27
Total Domestic	1,611		1,053
Raw Water			
3/4"	8	0.6	5
1"	36	1.0	36
1.5"	37	2.4	89
2"	13	3.8	49
3"	8	7.0	56
4"	2	12.0	24
Total Raw Water	104		259

Source: UPUD billing system and AWWA M1 Manual.

Domestic System

The District produces an average of 1,000,000 gallons per day (GPD) of treated water during the summer months, with a Maximum Daily Demand (MDD) of 1,480,000 GPD (highest day production in the last 10 years). This means that 1,053 EMUs result in a capacity demand of 1.48 million GPD on the domestic water system.

$$1,480,000 \text{ GPD} \div 1,053 \text{ EMUs} = 1,405 \text{ GPD per EMU.}$$

Since the maximum capacity of the domestic system is 2.07 million GPD, the maximum capacity of the system in EMUs can be expressed as:

$$2,070,000 \text{ GPD} \div 1,405 = 1,473 \text{ EMUs}$$

Raw Water System

The raw water system currently serves 259 EMUs and has a MDD of 4.09 million GPD and a maximum capacity of 5.49 million GPD. Following the same methodology as detailed above for the domestic system:

$$4,090,000 \text{ GPD} \div 259 \text{ EMUs} = 15,792 \text{ GPD per EMU}$$

$$5,490,000 \text{ GPD} \div 15,792 = 348 \text{ EMUs}$$

Table 5 shows the calculation of system capacity in EMUs.

Table 5: System Capacity in EMUs

Capacity Item		Domestic	Raw Water
Max. Day Demand (gallons)	a	1,480,000	4,090,000
EMUs (1-inch meters) Served	b	1,053	259
GPD per EMU	c = a/b	1,405	15,792
Max. Capacity (gallons)	d	2,070,000	5,490,000
System Capacity EMUs	e = d/c	1,473	348

Step 2. Estimate the value of the system

The M1 manual provides several accepted methods to determine the value of assets. This study uses different methodologies for the domestic and raw water systems.

The domestic water system valuation uses the “Reproduction Cost New” (RCN) value methodology because the assets need replacing about every 50 years and the old infrastructure is typically replaced with new infrastructure. The replacement cost is calculated by converting past expenses into current dollars by accounting for inflation using the Engineering News Record Construction Cost Index.

The raw water system valuation uses the RCN value less depreciation because the dams and spillways will not be completely replaced; they will be improved or repaired as needed for safety and performance needs, about every 100 years.

Tables A-3 and A-4 in Appendix A list the major infrastructure included in the buy-in fee and the asset valuations by water system (Tables A-3 Domestic, A-4 Raw Water). Projects funded through sources other than the District’s customers, such as grants and developer dedications, were intentionally left out. The original cost of infrastructure was inflated to an estimated replacement cost in today’s dollars using the 50-year average ENR CCI (see **Table A-5**). The cost of infrastructure that is used to serve both domestic and raw water systems is split between the two systems by the number of customers served by each system as shown in **Table 6**.

Table A-6 in Appendix A shows the total asset valuation of each system. The RCN value of the domestic water system infrastructure is estimated at \$24.25 million. The RCN value of the raw water system infrastructure less depreciation is estimated at \$2.64 million.

Table 6: Share of Customers by Water System

System	Customers	Share of Customers
Domestic	1,600	94%
Raw Water	100	6%
Total	1,700	

Source: District data as of end of calendar year 2024, rounded.

Step 3. Determine the cost of system capacity per EMU

The cost of capacity per EMU is calculated for both systems in **Table 7**. Cash reserves held specifically for infrastructure rehabilitation and upgrades are added to the water system valuations. Cash reserves are treated as assets because existing customers contributed to this funding for capital facilities. An administrative fee of 3% is applied to cover the costs of handling fees, facilitate public hearings, performing updates to the fee program, etc².

The calculated fees should be understood as the maximum allowable fees based on the data, assumptions, and chosen calculation methodologies presented herein. They are intended to represent the estimated reasonable cost of providing capacity to new customers. The ultimate goal is long-term financial stability related to sustained growth and to equitably levy fees from those who benefit from that growth, in proportion to the benefit received.

Table 7: Capacity Fee Calculations

Item		Domestic	Raw Water
Assets Valuation		\$24,250,000	\$2,639,500
Capital Cash Reserves [1]		\$566,500	\$220,000
Cost in Fee Calculation	a	\$24,816,500	\$2,859,500
Max. Capacity EMUs	b	1,473	348
Fee per EMU	c = a/b	\$16,847	\$8,225
Administration 3%	d	\$505	\$247
Capacity Fee per EMU	e = c+d	\$17,352	\$8,472

Source: 2026 fee study.

[1] Balances as of 2nd quarter (end of December) 2025.

² Since these costs cannot be estimated with certainty the fee percentage is based on an industry standard that ranges 2% to 5%.

ADU Capacity Fees

As with the ADU connection fee described in Section 2.3, the ADU capacity fee is charged per livable building square foot based upon the typical new single-family dwelling unit size of 1,950 livable square feet. The calculation of the ADU fee is based on the capacity fee of \$17,352 for a one-inch meter service (e.g., \$17,352/1,950SF = \$8.90/SF), which is the usual requirement for new residential homes with fire sprinklers.

3.1 Fees Summary

The capacity fees schedules are presented in **Table 8**. There are no six-inch meters on the District’s raw water system, and none are anticipated.

Table 8: Calculated Capacity Fees by Meter Size

Meter Size	Meter Ratio	Domestic	Raw Water
3/4" [1]	0.6	\$10,411	\$5,083
1"	1.0	\$17,352	\$8,472
1.5"	2.4	\$41,646	\$20,332
2"	3.8	\$65,939	\$32,193
3"	7.0	\$121,466	\$59,303
4"	12.0	\$208,228	\$101,662
6"	27.0	\$468,513	n/a
ADU Fee per Building Square Foot		\$8.90	

[1] The District does not allow meters smaller than one-inch on new connections unless there are exceptional circumstances to warrant it.

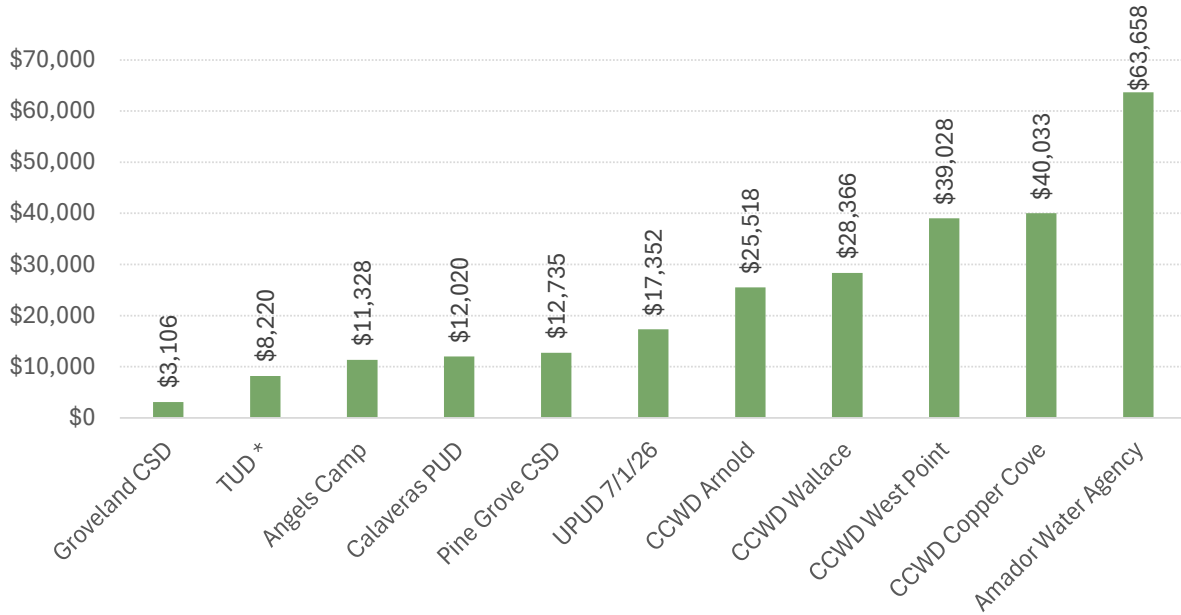
3.2 Regional Fees Comparison

Capacity fees are a common method for utility providers to offset the cost of capacity-related infrastructure projects in a way that ensures the equitable distribution of cost between existing and new customers. Most water providers charge a capacity fee.

Figure 1 shows the capacity fees for new domestic service charged by several water providers in the general vicinity of UPUD for a 1-inch water meter. The purpose of this chart is to give potential new UPUD customers a general comparison, and not to give justification for the calculated fees. The comparison fees below are subject to change, and their current accuracy is not guaranteed. It is important to note that every water provider has its own challenges and circumstances regarding costs of infrastructure. Availability and reliability of raw water, treatment requirements, ease of transmission, existing unused capacity, among many other factors, affect the cost of adding new customers. Furthermore, there are varying methods of recovering costs and allocating resources, and many ways to determine an appropriate

fee structure. These variations are reflected in the significant range of capacity fees charged by the comparison domestic water providers.

Figure 1: Comparison of Domestic Capacity Fees for a One-Inch Meter



*TUD fees vary depending on the water system the development is connecting to.

Section 4: Administration and Adoption

4.1 Adoption of New and Revised Fees

Prior to adoption by ordinance or resolution of the proposed fees discussed in this study, the District is required by California Government Code Section 66016 to hold a public meeting to consider the material for adoption. This report and other pertinent information will be made available to the public at least ten days before the public hearing.

4.2 Future Fee Corrections and Incremental Adjustments

The District should review the adopted fee schedule periodically and adjust as appropriate to reflect the actual costs of the service being provided. Adjustments may be triggered by major proposed capital improvement projects, desire to change the calculation methodology, changes to demand forecast and capacity usage, and changing legislation. Pursuant to Government Code Section 66016, if the fees create revenues in excess of the actual cost, those revenues must be used to reduce the fees, and an updated fee schedule should be adopted. Conversely, if it is found that the adopted schedule inadequately covers the costs, it may become necessary to implement yearly, or otherwise regular adjustments, based on construction cost trends.

It is recommended that the District update the fees annually by a predetermined inflationary index. The ENR San Francisco CCI March to March change is recommended for an annual July 1 update. The connection and capacity fees should also be evaluated at least every five years; over time, inflationary adjustments to fees alone may be insufficient as development plans change, anticipated pace of development changes, and infrastructure solutions to water service provision (typically in Water Master Plans) are revised.

4.3 Separate Capacity Fee Fund

Section 66013, subdivision (c) of the California Government Code states:

A local agency receiving payment of a [capacity] charge ... shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

This requirement only applies to treated and untreated water capacity fees, and not the connection fees discussed in this study. There are specific transparency and reporting requirements associated with this fund, listed in the same code section. The District should review these requirements prior to preparing the resolution or ordinance implementing the new fees.

4.4 Exceptions and Alternative Capacity Fees

There may be certain instances in which the actual capacity demand of a customer is not accurately reflected by the meter size or the EMU calculation methodology presented in this report. When this occurs, the District will review and approve or reject special calculations prepared by a qualified professional and submitted by the prospective customer. Following approval of a special calculation, a monitoring period might be imposed, after which the capacity fee would be “trued-up” based on the data collected. The District should establish a standard administrative fee for this review process.

The adopting capacity fee ordinance or resolution should include a paragraph describing the District’s discretion to approve or reject special calculations that may be submitted.

APPENDIX A

CONNECTION AND CAPACITY FEES STUDY SUPPORT TABLES

Table A-1: Service Installation Cost Estimates

Labor and Equipment	Meter Size			
	3/4-inch	1-inch	1.5-inch	2-inch
LABOR				
Hours by Position				
Administrative	1.00	1.00	1.00	1.00
Field Personnel	3.50	3.50	3.75	4.00
Cost by Position [1]				
Admin. @ \$55/hr	\$55	\$55	\$55	\$55
Field Crew @ \$60/hr	\$210	\$210	\$225	\$240
Total Labor	\$265	\$265	\$280	\$295
Overhead 15% [2]	\$40	\$40	\$42	\$44
Labor Cost	\$305	\$305	\$322	\$339
Equipment				
District Truck	1.00	1.00	1.00	1.00
Cost by Equipment				
District Truck	\$100	\$100	\$100	\$100
Equipment Cost	\$100	\$100	\$100	\$100
TOTAL (rounded)	\$405	\$405	\$420	\$440

Source: UPUD and HEC May 2026.

all sizes

[1] "Loaded" cost per hour includes benefits.

[2] Calculation using costs in Appendix A Table 6 of the 2024 rate study:

Labor	\$819,456
FICA/Medicare	\$59,267
CalPERS	\$116,877
Health Insurance	\$235,643
Loaded Labor	\$1,231,243
Memberships	\$28,532
Distribution Supplies	\$31,035
Uniforms	\$3,724
Gas, Oil & Fuel	\$25,699
Small Equipment	\$9,932
Worker's Comp	\$21,033
Education & Training	\$12,931
General Insurance	\$25,863
Travel & Mileage	\$14,449
Telephone & Communications	\$18,622
Labor Overhead	\$191,820
Overhead Percentage	15.6%

Table A-2: Size of Homes Sold by Area in Calaveras County Built Since 2015

Area (# Homes)	Median of Area			
	Year Built	Beds	Baths	Building Sq Ft
Angels Camp (14)	2019	3.1	2.7	2,096
Arnold (9)	2022	2.4	2.4	1,638
Camp Connell (1)	2018	3.0	3.0	1,713
Copperopolis (48)	2020	3.2	3.0	2,340
Mokelumne Hill (8)	2017	3.1	2.1	1,794
Mountain Ranch (6)	2018	2.2	1.5	1,230
Murphys (15)	2021	2.8	2.3	1,603
San Andreas (2)	2019	3.0	2.0	1,953
Sheep Ranch (1)	2018	3.0	2.0	1,136
Vallecito (1)	2020	4.0	3.0	2,300
Valley Springs (35)	2019	3.3	2.3	1,908
Wallace (3)	2020	3.0	2.3	1,389
West Point (2)	2018	2.0	1.5	990
Wilseyville (1)	2019	2.0	2.0	1,680
Calveras County [1]	2020	3.0	2.0	1,943

Source: Zillow, December 2025.

sales

[1] Median size of the individual listings, not the summarized data in the table.

Table A-3: Calculation of Replacement Cost of Domestic Water System Assets

Asset	In-Service Date	Original Cost	Asset Age (years)	Inflation Factor	Replacement Cost Estimate (RCN)
	a	b	c	d	e = b*d
Domestic System			2026		
Treatment plant	1984	\$4,226,312	42	4.43	\$18,742,687
Additional filter at WTP	1993	\$91,800	33	3.22	\$295,868
Vallecito tank chlorine station	2006	\$50,000	20	2.03	\$101,626
Eltringham tank station	2006	\$50,000	20	2.03	\$101,626
Water Tanks					
Treatment plant (2M)	2005	\$2,529,772	21	2.11	\$5,327,415
2M gal tank aerator installation	2020	\$192,892	6	1.24	\$238,630
Vallecito Tank & system expansion	1986	\$605,400	40	4.13	\$2,500,975
Vallecito Tank recoat	1998	\$17,350	28	2.70	\$46,832
Sheep Ranch Eltringham (1M)	1992	\$391,520	34	3.34	\$1,307,407
WTP & Cademartori parcels (land value) [1]		\$289,900			\$289,900
Total Domestic System Assets Value		\$8,444,946			\$28,952,965
Buildings					
UPUD main office	1981	\$99,003	45	4.93	\$488,342
UPUD garage (main street)	2019	\$74,981	7	1.28	\$96,109
Corp yard site improvements	2003	\$130,905	23	2.26	\$295,934
Corp yard equip. storage building	2005	\$120,200	21	2.11	\$253,128
Land Value					
UPUD Main Office parcel [2]		\$162,500			\$162,500
Corp Yard [1]		\$333,800			\$333,800
Total UPUD Buildings Assets Value		\$921,389			\$1,629,812

Source: UPUD asset inventory.

[1] Based on February 2026 search on Loopnet.com the table assumes \$10,000 per acre.

[2] Based on February 2026 search on Loopnet.com the value is estimated at \$650,000 per acre for 0.25 acres.

Table A-4: Calculation of Replacement Cost of Raw Water System Assets

Asset	In-Service Date	Original Cost	Asset Age (years)	Inflation Factor	Replacement Cost Estimate	Useful Life (years)	Annual Depreciation	Accumulated Depreciation	RCNLD Estimate
	a	b	c	d	e = b*d	f	g = e/f	h = c*g	i = e-h
Raw Water System			2026					RCN less Depreciation	
Stephens Dam	1951	\$300,000	75	14.29	\$4,287,921	100	\$42,879	\$3,215,941	\$1,071,980
Siebel Dam	1947	\$250,000	79	16.47	\$4,117,866	100	\$41,179	\$3,253,114	\$864,752
Association Dam	1947	\$20,000	79	16.47	\$329,429	100	\$3,294	\$260,249	\$69,180
Stephens Spillway	1951	\$25,000	75	14.29	\$357,327	100	\$3,573	\$267,995	\$89,332
Siebel Spillway	1947	\$25,000	79	16.47	\$411,787	100	\$4,118	\$325,311	\$86,475
Association Spillway	1947	\$10,000	79	16.47	\$164,715	100	\$1,647	\$130,125	\$34,590
Stephens Reservoir parcel (land value) [1]		\$327,300			\$327,300				\$327,300
Total Raw Water System Assets Value		\$957,300			\$9,996,345				\$2,543,609

Source: UPUD asset inventory.

[1] Based on February 2026 search on Loopnet.com the table assumes \$10,000 per acre.

Table A-5: Inflation Factors for RCN Methodology

Year	Calculated Index	Inflation Factor
50-yr Avg. Change [1]		3.61%
1947	860	16.5
1951	991	14.3
1981	2,870	4.9
1984	3,192	4.4
1986	3,427	4.1
1992	4,240	3.3
1993	4,393	3.2
1998	5,245	2.7
2003	6,263	2.3
2005	6,723	2.1
2006	6,966	2.0
2013	8,928	1.6
2019	11,045	1.3
2020	11,444	1.2
2026 -Apr	14,158	1.0

Source: Engineering News Record.

[1] Average annual change in the ENR CCI from December 1976 to April 2026.

Table A-6: Asset Valuation by Water System

Asset	Replacement Value	% Funded by District	Domestic System Share	Raw Water System Share	Domestic System	Raw Water System
	a	b	c	d	e = a*b*c	f = a*b*d
Domestic System			Domestic System			
Treatment plant	\$18,742,687	79%	100%	0%	\$14,806,723	\$0
Additional filter at WTP	\$295,868	4%	100%	0%	\$11,835	\$0
Vallecito tank chlorine station	\$101,626	100%	100%	0%	\$101,626	\$0
Eltringham tank station	\$101,626	100%	100%	0%	\$101,626	\$0
Water Tanks						
Treatment plant (2M)	\$5,327,415	100%	100%	0%	\$5,327,415	\$0
2M gal tank aerator installation	\$238,630	100%	100%	0%	\$238,630	\$0
Vallecito Tank & system expansion	\$2,500,975	34%	100%	0%	\$850,332	\$0
Vallecito Tank recoat	\$46,832	100%	100%	0%	\$46,832	\$0
Sheep Ranch Eltringham (1M)	\$1,307,407	72%	100%	0%	\$941,333	\$0
Treatment Plant Land	\$289,900	100%	100%	0%	\$289,900	\$0
District-Wide Facilities			District-Wide			
UPUD main office	\$488,342	100%	94%	6%	\$459,616	\$28,726
UPUD garage (main street)	\$96,109	100%	94%	6%	\$90,455	\$5,653
Corp yard site improvements	\$295,934	100%	94%	6%	\$278,526	\$17,408
Corp yard equip. storage building	\$253,128	100%	94%	6%	\$238,238	\$14,890
Land Value						
UPUD Main Office	\$162,500	100%	94%	6%	\$152,941	\$9,559
Corp Yard	\$333,800	100%	94%	6%	\$314,165	\$19,635
Raw Water System			Raw Water System			
Stephens Dam	\$1,071,980	100%	0%	100%	\$0	\$1,071,980
Siebel Dam	\$864,752	100%	0%	100%	\$0	\$864,752
Association Dam	\$69,180	100%	0%	100%	\$0	\$69,180
Stephens Spillway	\$89,332	100%	0%	100%	\$0	\$89,332
Siebel Spillway	\$86,475	100%	0%	100%	\$0	\$86,475
Association Spillway	\$34,590	100%	0%	100%	\$0	\$34,590
Irrigation System Land	\$327,300	100%	0%	100%	\$0	\$327,300
Total Valuation by Water System	\$33,126,387				\$24,250,191	\$2,639,481

Source: UPUD asset inventory.

RESOLUTION NO. 2026-010

**UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS ADOPTION OF NEW OR
INCREASED WATER CONNECTION AND CAPACITY
FEES, AND TAKING OTHER ACTIONS RELATING
THERE TO**

WHEREAS, the Union Public Utility District (“District”) is organized and operates pursuant to the Public Utility District Act, Division 7 of the Public Utilities Code; and

WHEREAS, the District is authorized to fix and collect Capacity Fees as a condition for obtaining water service pursuant to California Government Code Section 66013 for public facilities in existence at the time the charge is imposed or for new facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged; and

WHEREAS, the District is further authorized to fix and collect Connection Fees for the physical facilities necessary to make a water connection, including without limitation meters, meter boxes, and pipelines from the structure or project to a water distribution line, and the estimated reasonable cost of labor and materials for installation of those facilities; and

WHEREAS, the District retained Hansford Economic Consulting, an independent consultant, to perform a Connection and Capacity Fees Study (“Study”) to determine the rate for Connection and Capacity Fees, and the report and data supporting the proposed Connection and Capacity Fees has been made available to members of the public and the Board of Directors at least 14 days prior to this meeting; and

WHEREAS, the District has determined that it is necessary to revise the structure and rate for Connection and Capacity Fees, in accordance with the recommendations set forth in the Study and in order to recover the proportional cost of capacity in the District’s water system, as well as the costs of installing a new connection; and

WHEREAS, the District Board of Directors has determined that: (1) the proposed Capacity Fees do not exceed the estimated reasonable cost of the services and facilities for which the Capacity Fees will be imposed; (2) the proposed Connection Fees do not exceed the cost of the physical facilities necessary to make a water connection together with the reasonable cost of labor and materials for installing such connection; and (3) the allocation of those costs bear a fair or reasonable in relationship to the burdens on, or benefits that those who pay Connection and/or Capacity Fees will receive from such services and facilities.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Union Public Utility District as follows:

1. The matters set forth in the recitals to this Resolution are true and correct statements and are made findings and determinations of the Board of the Directors.

2. On June 15, 2026 at the District's regular Board Meeting, the Board of Directors considered the proposed Connection and Capacity Fees. Members of the public were given an opportunity to provide oral testimony on the proposed Connection and Capacity Fees. All data supporting the proposed Connection and Capacity Fees has been available for public inspection for at least 14 days prior to the meeting, and notice was mailed to members of the public that requested such notice, to the extent any existed.

3. The rates for the water Connection and Capacity Fees set forth in Exhibit "A," attached hereto and by this reference incorporated herein are hereby adopted. The Connection and Capacity Fees shall take effect for new or upsized connections commencing July 1, 2026. The General Manager of the District, or her designee, is hereby authorized and directed to collect the Connection and Capacity Fees according to the schedule set forth in Exhibit "A" on and after the effective date set forth herein, and to take all actions necessary to effectuate the rates for the Connection Capacity Fees and other authorizations set forth herein.

4. The Board of Directors finds that the Connection and Capacity Fees established by this Resolution are for the purpose of obtaining funds for capital projects necessary to maintain service within existing service areas, as set forth in this Resolution. Therefore, the establishment of such fees is not subject to the California Environmental Quality Act.

5. All resolutions or administrative actions by the Board of Directors or parts thereof, which are inconsistent with any provision of this Resolution, are hereby superseded by this Resolution to the extent of such inconsistency.

6. If any section, subsection, clause, sentence, or phrase in this Resolution is for any reason held invalid, the validity of the remainder of this Resolution shall not be affected thereby. The Board of Directors hereby declares it would have passed and approved this Resolution and each section, subsection, clause, sentence, or phrase thereof, irrespective of the fact that all or more sections, subsections, clauses, sentences, or phrases are held invalid.

7. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Union Public Utility District at a special meeting held this 15th day of June, 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

Greg Rasmussen, President
Union Public Utility District

I hereby certify that the within and foregoing is a full, true, and correct copy of the Resolution which was duly passed and adopted at a special meeting of the Board of Directors of the Union Public Utility District on the 15th day of June 2026

Jenna Mayo
Clerk to the Board

Exhibit A
Connection and Capacity Fee Schedule

Connection Fee by Meter Size

Meter Size	Meter Fee	Installation Fee	Connection Fee¹
3/4"2	\$835	\$405	\$1,240
1"	\$900	\$405	\$1,305
1.5"	\$1,405	\$420	\$1,825
2"	\$1,690	\$440	\$2,130
>2"	Actual cost	Actual cost	Actual cost
ADU			\$0.67/livable bldg. sq. ft.

1. Connection Fee = Meter Fee + Installation Fee
2. The District does not allow meters smaller than one-inch on new connections unless there are exceptional circumstances to warrant it.

Capacity Fee by Meter Size

Meter Size	Meter Ratio	Domestic	Raw Water
3/4"1	0.6	\$10,411	\$5,083
1"	1.0	\$17,352	\$8,472
1.5"	2.4	\$41,646	\$20,332
2"	3.8	\$65,939	\$32,193
3"	7.0	\$121,466	\$59,303
4"	12.0	\$208,228	\$101,662
6"	27.0	\$468,513	n/a
ADU	n/a	\$8.90/livable bldg.. sq. ft.	n/a

1. The District does not allow meters smaller than one-inch on new connections unless there are exceptional circumstances to warrant it.

Agenda Item



DATE: June 15, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Required Public Hearing and Reporting on Union Public Utility District Vacancies and Recruitment Retention Efforts

RECOMMENDED ACTION:

Discussion and presentation on District Vacancies and Recruitment Retention Efforts

SUMMARY:

In accordance with California Assembly Bill 2561 (AB 2561), effective January 1, 2025, the Union Public Utility District is committed to enhancing transparency and community engagement regarding its staffing practices. To fulfill this commitment, the District will conduct a public hearing at least once each fiscal year, scheduled prior to the adoption of the subsequent fiscal year budget.

During this hearing, the District will present:

- **Status of Vacancies:** An overview of current job vacancies within the District.
- **Recruitment and Retention Efforts:** Strategies and initiatives undertaken to attract and retain qualified personnel.
- **Policy and Procedure Evaluation:** Identification of any necessary changes to policies, procedures, or recruitment activities that may pose obstacles in the hiring process.

The purpose of this annual public hearing is to ensure transparency, accountability, and responsiveness to community needs regarding the District's staffing and employment opportunities. By engaging with the public and employee organizations in this forum, the District aims to foster a dialogue that supports informed decision-making and enhances community trust in its staffing and operational practices.

FINANCIAL CONSIDERATIONS:

None at this time.

Agenda Item



DATE: June 15, 2026

TO: Jessica Self, General Manager

FROM: Joe Darby, Operations Manager

SUBJECT: Refund Requests under Ordinance 15.13 *Adjustment, Leakage or Loss*

RECOMMENDED ACTION:

Motion: _____ / _____ approving approve the refund request under Ordinance 15.13 Adjustment, Leakage or Loss

SUMMARY:

Union Public Utility District Ordinance 15.13 provides for adjustments to water bills when a customer experiences a verified leakage or loss that results in unusually high water usage. Customers may apply for relief in accordance with the policy, which allows the District to provide a refund or credit when criteria are met.

One request for adjustments under Ordinance 15.13 has been received and reviewed by staff. Both customers submitted documentation consistent with the policy requirements, and staff has confirmed that the circumstance aligns with the intent of the ordinance.

(Account No. 006249-000): The customer reported a water leak occurring on March 10, 2026. According to the documentation submitted, the leak was discovered almost immediately by neighboring property owners, who shut off the water supply shortly after the break occurred. A licensed plumber repaired the leak within approximately one hour, and the customer states that water was escaping for less than twenty minutes. Staff reviewed the account history and determined that the March 2026 billing cycle reflected unusually high water usage attributable to the leak.

The March 2026 water bill totaled \$1,014.40. Staff calculated the average charge for the same billing period over the previous three years to be \$84.86. The difference between the billed amount and the historical average is \$929.54. Pursuant to Ordinance 15.13, the eligible adjustment amount is 50% of the difference, resulting in a proposed credit of \$464.77.

Staff has calculated the appropriate refund amounts in accordance with the provisions of Ordinance 15.13.

Attachments: Supporting Documents for request

UNION PUBLIC UTILITY DISTRICT
LEAK ADJUSTMENT CALCULATION

ACCOUNT #:		006249-000
APN #:		068-015-029
DATE OF LEAK: (Billing Cycle)		3/10/2026
BILLED CONSUMPTION:	\$	1,014.40
THREE YEAR CONSUMPTION AVG:	\$	84.86
DIFFERENCE:		929.54
CREDIT: (50% OF DIFFERENCE)	\$	464.77

Agenda Item



DATE: June 15, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: State and Federal Legislative Update

SUMMARY:

District staff continue to actively monitor and engage in legislative and regulatory developments at both the state and federal levels that may impact District operations, water resources management, and long-term planning.

Staff are working closely with key industry and advocacy organizations, including the Association of California Water Agencies (ACWA), the Mountain Counties Water Resources Association (MCWRA), and the California Special Districts Association (CSDA), to ensure the District's interests are represented and aligned with broader regional and statewide priorities.

In addition, District staff are directly supporting and contributing to ACWA's Vision for Our Water Future initiative, which is helping inform policy discussions and priorities associated with the upcoming gubernatorial race.

As part of the District's advocacy efforts, staff are also participating in legislative days at the State Capitol, engaging with policymakers and stakeholders to advocate for legislation relevant to the District. This includes, but is not limited to, bills such as AB 2180 and SB 1153.

Further details regarding legislative activities, priorities, and potential impacts to the District will be provided during the Board presentation.

Agenda Item



DATE: June 15, 2025

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Discussion/Action Adopting an updating Organization Chart with associated staffing changes

RECOMMENDED ACTION:

Motion: _____ / _____ approving an updated District Organization Chart with associated staffing changes.

SUMMARY:

As part of the District's strategic approach to staffing and community investment, reallocation of positions are being proposed. These roles aim to enhance day-to-day operations, support current staff, and create meaningful career pathways for local residents.

Administration Changes:

Reclassify the part-time term, Customer Service Representative position to permanent full-time:

This role is currently limited to 20 hours per week and is intended to support phone communications, payment processing, and other clerical duties. Previously, the District maintained two full time positions and one three quarter time position. With the consolidation of the Administrative Assistant and Board Clerk and Administrative Analyst roles into the Executive Administrator Role (EAR), the District eliminated one full time position and reclassified the three quarter time role, resulting in a leaner staffing structure.

Over the past year, the District has closely evaluated the workload and service demands placed on its Customer Service Representative (CSR) staff. While the current part-time position (limited to 20 hours per week) has provided meaningful support, it has proven insufficient to meet growing customer needs and operational demands. For example, during peak billing cycles and service disruptions, call volumes and walk-in inquiries increase significantly, resulting in longer response times and delays in resolving customer issues.

In addition, the District's current Executive Administrative Coordinator will be reducing their hours and transitioning to a role focused primarily on Board Clerk responsibilities. Finance-related functions currently performed by this position will be outsourced to an independent contractor. Although the Executive Administrative Coordinator position may be filled later in the fiscal year, it is essential to maintain sufficient administrative capacity during this transition period. Reclassifying the Customer Service Representative position to full-time status will help ensure continuity of operations, support service demands, and address organizational needs until the position is filled.

To summarize, transitioning the CSR position to full-time will provide consistent, reliable front-line service coverage, ensuring that customers receive timely assistance and accurate information. At the same time, it will allow other staff to remain focused on their specialized duties, improving overall productivity and reducing the risk of deferred maintenance or compliance issues. This strategic adjustment is a fiscally responsible investment that aligns staffing resources with actual service demand, ultimately enhancing customer satisfaction, operational efficiency, and long-term service reliability for the community.

Operations Changes:

Construction & Distribution Superintendent:

Establishing a Construction and Distribution Superintendent position will provide significant value to the District by consolidating construction management, inspection, and system operations under one experienced leader who works closely with the District Engineer, Operations Manager, and General Manager. This collaborative structure ensures that planning, design, and field execution are fully aligned from the outset of each project. This position will hold numerous certifications including a Class A driver's license, Backhoe certification (with a minimum five year's of excavation experience), Backflow certification, Distribution III, and Treatment II certifications. By maintaining a skilled employee at this level of coordination internally, the District can significantly reduce reliance on outside consultants and construction management services, which often add layers of cost. The Superintendent will serve as the central point of accountability, improving communication, minimizing delays, and ensuring that projects are delivered efficiently and in direct alignment with District priorities.

In addition to supporting daily operations and leading small-scale construction projects, this position will take on the role of project manager for larger capital projects. By managing these projects in house, the District retains control over scope, scheduling, procurement, and contractor oversight, which dramatically reduces project costs. Eliminating the need for third party construction management and reducing change orders through stronger internal oversight can result in substantial savings. Working in close partnership with the District Engineer and leadership team, the Superintendent ensures that projects are designed with constructability and long-term maintenance in mind, further reducing lifecycle costs.

This position also strengthens the District's ability to carry out smaller scale raw water and distribution system improvements using internal crews. By identifying and

completing targeted projects each year within modest budgets, the District can steadily improve infrastructure without the need for large capital outlays. At the same time, the Superintendent’s leadership builds staff capability and institutional knowledge and technical skills, allowing the District to expand its in-house project delivery capacity over time. The combined effect is a more cost effective, coordinated, and sustainable approach to infrastructure investment that delivers both immediate savings and long-term operational benefits.

To summarize, the desired requirements for this position are as follows:

- Distribution III Certification (minimum)
- Treatment II Certification (minimum)
- Class A Driver’s License
- OSHA 30-hour Construction Safety Certification
- Competent Person Trenching and Excavation Certification
- At least 5 years of excavation experience
- At least 5 years of water distribution and treatment construction experience

Proposed Salary Schedule:

Hourly	\$45.66	\$47.94	\$50.33	\$52.85	\$55.49
Monthly	\$7,914	\$8,309	\$8,725	\$9,161	\$9,619

FISCAL SUMMARY:

Workload adjustments within the Administrative Department are anticipated as the current Executive Administrative Coordinator (EAC) reduces hours. The reduced EAC workload will be offset by engaging a part-time independent consultant to manage financial functions and reclassifying the Customer Service Representative (CSR) position. These changes are expected to be cost-neutral for the District. Should conditions change during the fiscal year, staff will return to the Board with updated recommendations.

The District currently has two vacant Water Operator positions. Staff recommends filling one position immediately while maintaining the second vacancy. As a result, the addition of the Construction and Distribution Superintendent position is projected to increase the FY27 budget by approximately \$30,200, depending on final salary placement and benefit elections. However, it is important to emphasize that project costs are likely to decrease due to the ability to conduct projects in-house.

Attachments: *Proposed Organization Chart*
 Construction & Distribution Superintendent Job Description



Union Public Utility District
POLICY TITLE: JOB DESCRIPTION
Construction & Distribution Superintendent
POLICY NUMBER: 2345
REPORTS TO: General Manager
FLSA: Non-Exempt
Effective Date: 7/1/2026

Classification specifications (job descriptions) are intended to present a descriptive summary of the range of duties and responsibilities performed by an incumbent in the classification. Specifications are intended to outline the minimum qualification for entry into the classification and not intended to reflect all duties and responsibilities of an incumbent in the classification.

Definition/Summary

Under general direction, the Construction and Distribution Superintendent plans, organizes, and oversees the District's construction, installation, and maintenance activities for domestic and raw water systems. This position provides leadership for construction crews, water operators, manages capital improvement and in house projects, and ensures that all work is completed in compliance with District standards, regulatory requirements, and safety practices.

The Superintendent works closely with the General Manager, District Engineer, and Operations Manager to coordinate planning, design, and execution of projects. This position serves as the District's primary project manager for larger capital improvements while also directing and carrying out smaller in house construction efforts that support ongoing system reliability and improvement.

Essential Duties - *The following duties are typical for this position. Depending upon the assignment, the employee may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address District needs and changing business practices. The omission of specific statements of duties does not exclude the position if the work is similar, related or a logical assignment to the class.*

Construction and Project Management

- Plan, manage, and oversee construction projects involving domestic and raw water systems, including pipelines, valves, pump facilities, treatment plant, reservoirs, and related infrastructure
- Serve as project manager for capital improvement projects including scheduling, budgeting, contractor coordination, and quality control
- Review plans and specifications for constructability, compliance, and cost efficiency
- Coordinate closely with the District Engineer to ensure projects are designed and constructed according to District standards
- Monitor project progress, costs, and timelines to ensure projects are completed on time and within budget
- Maintain accurate records of project activities, costs, and as built information
- Assist in the development of annual and long-range capital improvement planning

In House Construction and Field Operations

- Direct and participate in construction, installation, repair, and maintenance of water distribution and raw water systems and District facilities
- Plan and implement smaller scale in house construction projects using District crews
- Oversee installation and repair of pipelines, service lines, valves, hydrants, and related facilities and maintain District vehicles and equipment.
- Ensure efficient use of labor, equipment, and materials for in-house project delivery
- Support emergency response and system repairs as needed

Operations Coordination

- Coordinate closely with the Operations Manager to align construction activities with system operations and maintenance needs
- Conduct field inspections of water systems, facilities, and construction projects to ensure proper performance and safety
- Assist in optimizing work order systems and maintenance planning to improve efficiency

Regulatory Compliance and Safety

- Ensure all construction and maintenance activities comply with federal, state, and local regulations and District policies
- Administer and enforce District safety programs, including compliance with OSHA and District safety standards
- Conduct safety inspections, training, and incident investigations
- Promote safe work practices in all field activities

Administration and Budgeting

- Assist in the preparation and administration of departmental budgets, including forecasting labor, equipment, and materials needs
- Monitor project and operational expenditures and implement cost control measures
- Prepare reports related to project status, performance, and operational improvements
- Participate in procurement activities including reviewing bids, purchasing materials, and managing contracts

Leadership and Personnel Management

- Supervise, train, evaluate, and develop construction staff
- Assign work, set priorities, and monitor performance to ensure productivity and quality

- Promote teamwork, accountability, and professional development
- Participate in hiring, training, and disciplinary processes as needed

Customer Service and Public Coordination

- Respond to customer inquiries related to construction and water service issues
- Coordinate with property owners, contractors, and agencies on construction activities
- Represent the District in meetings with staff, leadership, and the public, as needed

Ability to:

- Plan, organize, and manage multiple construction projects and priorities
- Read and interpret engineering plans, specifications, and technical documents
- Supervise and motivate staff while maintaining high standards of safety and productivity
- Manage budgets, control costs, and deliver projects efficiently
- Operate and oversee the use of construction equipment and tools safely
- Communicate effectively with staff, contractors, leadership, and the public
- Respond to emergencies and make sound decisions under pressure
- Maintain accurate records and prepare clear report

Key Competencies:

- Leadership and team development
- Project and construction management
- Technical expertise in water systems
- Safety and regulatory compliance
- Budget and cost control
- Communication and coordination

Education and Experience *Any combination of education and experience that provides the required knowledge and abilities is qualifying. A typical way to obtain the required qualifications includes:*

- High school diploma or equivalent required
- College coursework or degree in construction management, engineering, or related field is desirable
- Six years of progressively responsible experience in water system construction, maintenance, or operations
- At least four years of supervisory or lead experience preferred

Licenses and Certifications *(Within 12 months of hiring)*

- Distribution III Certification
- Treatment II Certification
- Class A Driver’s License

- OSHA 30-hour Construction Safety Certification
- Competent Person Trenching and Excavation Certification
- At least 5 years of excavation experience
- At least 5 years of water distribution and treatment construction experience

Physical Requirements

Must possess the knowledge and mobility to work in construction and various distribution and treatment system maintenance including pump stations, pump, motor, and electrical. Physical stamina to perform system and maintenance repair work, walk and work on uneven terrain, climb and descent ladders, ability to lift, carry, push, pull and reach materials and equipment weighting up to 80 pounds. Mobility to work in a standard water treatment plant, uses specialized test equipment hand and power tools instrumentation; ability to work in confined spaces and around machines; vision to read printed materials, charts and gauges and computer screens; and hearing, speech and English language skills to communicate successfully in person and over the telephone or other electronic devices.

May be exposed to inclement weather conditions, including working in sun, water and snow. Work may include loud noises from equipment operation, odors, dust, and potentially toxic chemicals and conditions during the normal function of duties. Use of standard office equipment such as telephones, computer, copiers, and fax machines.

Work Environment

Work both indoors (generally in a typical office or warehouse setting) and outdoors are required. While performing the duties of this job outdoors, the working conditions are of a varying degree, from snow to extreme heat. Additionally, incumbents in this position will have exposure to cleaning supplies, solvents, dusts, and other outdoor environmental elements. While performing the duties of this job indoors, the working conditions are those of a typical office environment, with temperatures occasionally too warm or too cold, moderate noise levels and under lighting conditions typical of an office. Travel between District facilities will be necessarily via District vehicle for District related duties and activities.

Additional Requirements

- 18 years of age.
- Eligible to work in the United States.



Board of Directors (5)
Eric Bottomley, Greg Rasmussen, Tom Quincy,
Bruce Tallakson, Ralph Chick

General Counsel

General Manager

Operations Manager
Joe Darby

Const. & Dist.
Superintendent

Executive
Admin
Coordinator

Customer
Service
Rep

Customer
Service
Rep
(Full Time)

Treatment /
Distribution
Operator

Treatment /
Distribution
Operator

Treatment /
Distribution
Operator
VACANT

Treatment /
Distribution
Operator
VACANT

ORGANIZATION CHART

PROPOSED

Agenda Item



DATE: June 15, 2026
TO: UPUD Board of Directors
FROM: Jessica Self, General Manager
SUBJECT: Approval of the Fiscal Year 2027 Budget

RECOMMENDED ACTION:

Motion: _____ / _____ to approve Resolution 2026-011, recommending approval of the UPUD Fiscal Year 2027 budget.

SUMMARY:

UPUD's mission and values to maintain fiscal responsibility while providing safe and reliable water service to the community has guided the development of the fiscal year 2027 budget. UPUD staff and the finance committee have provided input to assure all needs of the District will be met over the next year.

Revenues: UPUD has two revenue categories:

Operating: Consists of water sales, including Domestic, Irrigation and Utica conveyance fees, as well as other water related fees such as penalties. Total water sales revenue is estimated to be \$2,823,930 which will increase about \$240,000 from last fiscal year due to the tentative third round of rate increases that will occur on January 1, 2027. In addition, UPUD is conservatively estimating about \$21,000 in other water related revenues.

Total operating revenue is estimated at **\$2,844,930** for Fiscal Year 2026.

Non-Operating: Consists of all other revenue that is not received through operation rates and fees. This includes property taxes, interest earned from reserve accounts, loan proceeds or transfers from reserves.

The total non-operating revenue is estimated at **\$618,300** for fiscal year 2027.

Total projected revenue is \$3,463,230 for fiscal year 2027.

Expenditures: UPUD expenditures are allocated across departments. Overall, staff are projecting a 10% increase across all departments for CalPERS, a 5% increase to health insurance as well as increases in General Insurance (property, liability, cyber insurance).

Utica Fees: UWPA passed their FY26/27 Budget with a \$450,000 shortfall. Due to this shortfall, District staff pulled an additional \$225,000 from the Utica reserve to offset the cost. This may ultimately result in conducting a new rate study focused on increasing the Utica fee for UPUD customers. An amount of \$25,000 is included in the administration department's expenditure budget for a rate study consultant.

Total Utica expenses are budgeted at **\$672,000**

Treatment: The proposed budget for treatment will include CIP projects such as Treatment plant and filter painting, Cademartori Reservoir aeration, and backwash valve replacements, totaling \$69,000. In addition, there are additional funds allocated to Repairs and Maintenance, which covers maintenance to the water tanks and aerators. All other line items remained the same or were adjusted based on projected inflation and cost of living.

Total Treatment expenses are budgeted at **\$574,743**.

Domestic Distribution: The proposed budget for Distribution department includes three CIP Items including permanent auto flushers, PRV replacements and air valves. Other line items have been divided between Domestic Distribution at an 80/20 split. With 80% of the costs allocated to Domestic Distribution, and 20% of the costs allocated to Irrigation.

Domestic Distribution expenses are budgeted at **\$814,018**

Irrigation Distribution: The proposed budget for Irrigation department includes three CIP Items including North Ditch diversion repairs, PRV replacements and main line replacements. Other line items have been divided between Domestic Distribution at an 80/20 split. With 80% of the costs allocated to Domestic Distribution, and 20% of the costs allocated to Irrigation.

Total Irrigation Distribution expenses are budgeted at **\$217,423**.

Administration: Cost for administration are divided among Domestic and Irrigation Revenue in a 90/10 split. With 90% of the costs being funded by domestic revenue and 10% of the costs funded by irrigation.

Total Administration expenses are budgeted at **\$987,435**

Debt Issuance: Fiscal Year 2027 will be the second of ten years that the District will be paying off the \$1.5 Million in debt issuance.

Total Debt Issuance expenses are budgeted at **\$197,612**

Attachments:

*Proposed Budget for FY27
Resolution 2026-0011 Approving FY27 Budget*

**UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS**

RESOLUTION 2026-011

ADOPTION OF THE FISCAL YEAR 26 ANNUAL BUDGET

WHEREAS, the Union Public Utility District (UPUD) Board of Directors held a public meeting on June 15, 2026, regarding the 2027 Fiscal Year Budget; and

WHEREAS, at that time all persons, including members of the public, were given an opportunity to comment on the proposed Fiscal Year 2027 budget; and

WHEREAS, the Board has deliberated on comments received on the Budget and reviewed the Budget documents prepared and presented by staff; and

BE IT FURTHER RESOLVED, that the Board of Directors of Union Public Utility District hereby approves and adopts the attached Fiscal Year 2027 Budget as the official budget for the Union Public Utility District beginning July 1, 2026, and ending June 30, 2027.

PASSED, APPROVED, AND ADOPTED this 15th day of June, 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

Greg Rasmussen, President
Union Public Utility District

I hereby certify that the within and foregoing is a full, true, and correct copy of the Resolution which was duly passed and adopted at a regular meeting of the Board of Directors of the Union Public Utility District on the 15th day of June 2026.

Jenna Mayo
Clerk to the Union Public Utility District Board

FY27 DRAFT Budget

Account Number	Description	FY26 Budget (adopted 6/25)	FY26 Mid-Year Adjustment	FY27 Budget	FY27 Domestic Revenue & Charges	FY27 Irrigation Revenue & Charges	FY27 Utica Revenue & Charges	FY27 Grants, Reserves, Loans, Non-Rate Rev
	REVENUES	\$4,689,013	\$4,891,471	\$3,463,230	\$2,207,923	\$179,850	\$672,000	\$403,457
	Operating Revenues	\$2,511,280	\$2,614,238	\$2,844,930	\$2,207,923	\$179,850	\$447,000	\$10,157
01	Water Sales:	\$2,497,280	\$2,600,238	\$2,844,930	\$2,207,923	\$179,850	\$447,000	\$10,157
	Domestic, Irrigation & Utica	\$2,479,280	\$2,579,238	\$2,823,930	\$2,196,923	\$179,850	\$447,000	\$157
01-4100	Domestic	\$1,915,568	\$2,015,526	\$2,196,923	\$2,196,923			
01-4105	Irrigation	\$156,555	\$156,555	\$179,850		\$179,850		
01-4106	Utica Conveyance Fees	\$407,000	\$407,000	\$447,000			\$447,000	
01-4107	Utica Irrigation Water Sales	\$157	\$157	\$157				\$157
	Other Water Related	\$18,000	\$21,000	\$21,000	\$11,000	\$0	\$0	\$10,000
01-4120	Hydrant meters	\$2,000	\$2,000	\$2,000	\$2,000			
01-4160	Penalties	\$10,000	\$10,000	\$10,000				\$10,000
01-4180	Other - Water related	\$5,000	\$8,000	\$8,000	\$8,000			
01-4189	Meter Reset Fees	\$1,000	\$1,000	\$1,000	\$1,000			
01	Connection Fees:	\$14,000	\$14,000	\$0	\$0	\$0	\$0	\$0
01-4190	Domestic	\$14,000	\$14,000	\$0				\$0
01-4190	Irrigation	\$0	\$0	\$0		\$0		
01	Non-Operating Revenues	\$2,177,733	\$2,277,233	\$618,300	\$0	\$0	\$225,000	\$393,300
01-4195	CV Autogate	\$1,500	\$1,000	\$800				\$800
01-4200	Interest Earned	\$110,000	\$110,000	\$100,000				\$100,000
01-4300	Taxes	\$165,000	\$165,000	\$165,000				\$165,000
01-4440	Garage Rentals	\$1,200	\$1,200					
01-4441	NCPA Facilities Use Agreement	\$2,500	\$2,500	\$2,500				\$2,500
01-4460	Grant Income	\$141,087	\$141,087					
01-4470	Loan Proceeds	\$1,400,000	\$1,400,000	\$100,000				\$100,000
00-1501	Transfer from Emergency Reserve	\$200,000	\$300,000					
00-1502	Transfer from Irrigation Reserve							
00-1504	Transfer from Utica Reserve			\$225,000			\$225,000	
00-1506	Transfer from Operations Reserve							
00-1507	Transfer from Capital Reserve	\$156,446	\$156,446	\$25,000				\$25,000
	EXPENSES	\$4,689,013	\$4,865,999	\$3,463,231	\$2,207,923	\$179,850	\$672,000	\$403,457
	UTICA FUND 02	\$407,000	\$407,000	\$672,000			\$672,000	
02	Water Purchased	\$407,000	\$407,000	\$672,000			\$672,000	
02-6003	Utica Fees	\$407,000	\$407,000	\$672,000			\$672,000	
	ENTERPRISE FUND 03	\$3,102,782	\$3,290,074	\$1,606,184	\$1,257,260	\$124,504		\$224,419
03	Treatment	\$2,012,150	\$2,257,343	\$574,743	\$493,243	\$0		\$81,500
03-6100	Labor	\$100,234	\$135,539	\$98,325	\$98,325			

	Account Number	Description	FY26 Budget (adopted 6/25)	FY26 Mid-Year Adjustment	FY27 Budget	FY27 Domestic Revenue & Charges	FY27 Irrigation Revenue & Charges	FY27 Utica Revenue & Charges	FY27 Grants, Reserves, Loans, Non-Rate Rev
40	03-6103	Overtime	\$20,000	\$20,000	\$5,000	\$5,000			
41	03-6104	On-Call	\$11,000	\$11,000	\$11,330	\$11,330			
42	03-6105	Cert Bonus	\$1,000	\$1,000	\$500	\$500			
43	03-6107	Temp Labor	\$9,500						
44	03-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$8,166	\$14,000	\$14,000	\$14,000			
45	03-6200	Repairs & Maintenance	\$40,000	\$40,000	\$30,000	\$30,000			
46	03-6201	Equipment Repairs	\$7,500	\$7,500	\$7,500	\$7,500			
47	03-6202	Supplies	\$75,000	\$75,000	\$90,000	\$90,000			
48	03-6204	Utilities	\$45,000	\$45,000	\$45,000	\$45,000			
49	03-6205	Capital Expenditures/Equipment Purchases	\$1,500,000	\$1,711,554	\$69,000				\$69,000
50	03-6206	Memberships			\$8,000	\$8,000			
51	03-6207	Permits	\$30,000	\$30,000	\$30,000	\$30,000			
52	03-6208	Equipment Rental	\$2,500	\$2,500	\$2,500	\$2,500			
53	03-6209	Uniforms	\$700	\$700	\$700	\$700			
54	03-6212	Water Analysis	\$22,000	\$22,000	\$22,000	\$22,000			
55	03-6215	Equipment Purchase	\$8,000	\$8,000	\$8,000	\$8,000			
56	03-6216	Education & Training	\$2,500	\$5,000	\$5,000	\$5,000			
57	03-6220	Autogate Expense - Crestview	\$1,500	\$1,000	\$1,000	\$1,000			
58	03-6300	Health Insurance	\$36,750	\$36,750	\$38,588	\$38,588			
59	03-6301	Worker's Comp	\$3,300	\$3,300	\$3,500	\$3,500			
60	03-6400	CalPERS Contributions (Employer & Employee Contributions)	\$26,000	\$38,000	\$41,800	\$41,800			
61	03-6450	Travel & Mileage	\$1,000	\$1,000	\$1,000	\$1,000			
62	03-6500	Telephone	\$3,500	\$2,500	\$2,500	\$2,500			
63	03-6801	Professional Services - Engineer	\$35,000	\$11,000	\$15,000	\$15,000			
64	+ 03-6804	Professional Services - Other	\$22,000	\$35,000	\$24,500	\$12,000			\$12,500
67	- 04	<i>Domestic Distribution</i>	<i>\$902,767</i>	<i>\$876,176</i>	<i>\$814,018</i>	<i>\$764,018</i>			<i>\$50,000</i>
68	04-6100	Labor	\$298,684	\$311,500	\$350,231	\$350,231			
69	04-6103	Overtime	\$10,000	\$8,000	\$8,240	\$8,240			
70	04-6104	On-Call	\$12,000	\$12,000	\$12,360	\$12,360			
71	04-6105	Cert Bonus	\$1,000	\$1,000	\$500	\$500			
72	04-6107	Temp Labor	\$15,000	\$0					
73	04-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$23,249	\$26,500	\$28,000	\$28,000			
74	04-6200	Repairs & Maintenance	\$8,000	\$8,000	\$8,000	\$8,000			
75	04-6201	Equipment Repairs	\$7,500	\$7,500	\$7,500	\$7,500			
76	04-6202	Supplies	\$50,000	\$35,000	\$25,088	\$25,088			
77	04-6204	Utilities	\$6,000	\$6,000	\$6,000	\$6,000			
78	04-6205	Capital Expenditures/Equipment Purchases	\$160,000	\$160,000	\$40,000				\$40,000
79	04-6206	Memberships	\$7,500	\$8,000	\$8,000	\$8,000			

	Account Number	Description	FY26 Budget (adopted 6/25)	FY26 Mid-Year Adjustment	FY27 Budget	FY27 Domestic Revenue & Charges	FY27 Irrigation Revenue & Charges	FY27 Utica Revenue & Charges	FY27 Grants, Reserves, Loans, Non-Rate Rev
80	04-6207	Permits	\$500	\$700	\$700	\$700			
81	04-6208	Equipment Rental	\$2,500	\$0					
82	04-6209	Uniforms	\$2,200	\$3,000	\$3,000	\$3,000			
83	04-6211	Gas, Oil & Fuel	\$25,000	\$15,000	\$15,500	\$15,500			
84	04-6214	Other							
85	04-6215	Equipment	\$4,000	\$4,000	\$4,000	\$4,000			
86	04-6216	Education & Training	\$5,000	\$7,000	\$7,000	\$7,000			
87	04-6300	Health Insurance	\$114,309	\$114,309	\$120,024	\$120,024			
88	04-6301	Worker's Comp	\$9,372	\$9,372	\$10,000	\$10,000			
89	04-6400	CalPERS Contributions (Employer & Employee Contributions)	\$54,453	\$66,795	\$73,475	\$73,475			
90	04-6450	Travel & Mileage	\$1,000	\$3,500	\$3,500	\$3,500			
91	04-6500	Telephone	\$5,500	\$4,000	\$400	\$400			
92	04-6801	Professional Services - Engineer	\$65,000	\$50,000	\$60,000	\$60,000			
93	+ 04-6804	Professional Services - Other	\$15,000	\$15,000	\$22,500	\$12,500			\$10,000
96	07	<i>Irrigation Distribution</i>	<i>\$187,865</i>	<i>\$156,555</i>	<i>\$217,423</i>		<i>\$124,504</i>		<i>\$92,919</i>
97	07-6100	Labor	\$74,671	\$57,461	\$87,558		\$49,339		\$38,219
98	07-6103	Overtime	\$2,500	\$1,500	\$1,545		\$1,545		
99	07-6104	On-Call							
100	07-6107	Temp Labor	\$2,000	\$0					
101	07-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$5,811	\$5,811	\$6,700		\$6,700		
102	07-6200	Repairs & Maintenance	\$2,000	\$2,000	\$2,000		\$2,000		
103	07-6201	Equipment Repairs	\$1,500	\$1,500	\$1,500		\$1,500		
104	07-6202	Supplies	\$15,000	\$8,000	\$5,000		\$5,000		
105	07-6204	Utilities	\$1,500	\$1,500	\$1,500		\$1,500		
106	07-6205	Capital Expenditures/Equipment Purchases	\$20,000	\$20,000	\$50,000				\$50,000
107	07-6206	Memberships	\$900	\$900	\$900		\$900		
108	07-6207	Permits							
109	07-6208	Equipment Rental							
110	07-6209	Uniforms	\$600	\$600	\$600		\$600		
111	07-6211	Gas, Oil & Fuel	\$4,800	\$4,800	\$5,000		\$5,000		
112	07-6215	Equipment	\$600	\$600	\$600		\$600		
113	07-6216	Education & Training	\$1,300	\$1,300	\$1,300		\$1,300		
114	07-6300	Health Insurance	\$28,577	\$28,577	\$30,006		\$30,006		
115	07-6301	Worker's Comp	\$2,353	\$2,353	\$2,500		\$2,500		
116	07-6400	CalPERS Contributions (Employer & Employee Contributions)	\$13,513	\$13,513	\$14,864		\$14,864		
117	07-6450	Travel & Mileage	\$140	\$140	\$150		\$150		
118	07-6500	Telephone	\$1,100	\$1,000	\$1,000		\$1,000		

Account Number	Description	FY26 Budget (adopted 6/25)	FY26 Mid-Year Adjustment	FY27 Budget	FY27 Domestic Revenue & Charges	FY27 Irrigation Revenue & Charges	FY27 Utica Revenue & Charges	FY27 Grants, Reserves, Loans, Non-Rate Rev
119	07-6801	Professional Services - Engineer	\$9,000	\$3,000				
120	+ 07-6804	Professional Services - Other	\$0	\$2,000	\$4,700			\$4,700
123	GENERAL FUND 06		1,179,231	1,168,925	1,185,047	\$950,663	\$55,346	\$179,038
124	06	<i>Administration & General</i>	<i>\$981,231</i>	<i>\$970,925</i>	<i>\$987,435</i>	<i>\$879,589</i>	<i>\$55,346</i>	<i>\$52,500</i>
125	06-6100	Labor	\$350,372	\$330,000	\$357,585	\$336,130	\$21,455	\$0
126	06-6103	Overtime	\$1,000	\$1,000	\$1,000	\$940	\$60	\$0
127	06-6110	FICA/Medicare	\$27,000	\$29,000	\$28,419	\$26,714	\$1,705	\$0
128	06-6200	Repairs & Maintenance	\$10,000	\$10,000	\$15,000	\$14,100	\$900	\$0
129	06-6201	Equipment Repairs	\$500	\$500	\$500	\$470	\$30	\$0
130	06-6202	Supplies	\$8,000	\$12,000	\$10,000	\$9,400	\$600	\$0
131	06-6203	Copier Expense	\$3,700	\$3,700	\$3,700	\$3,478	\$222	\$0
132	06-6204	Utilities	\$4,500	\$4,500	\$4,500	\$4,230	\$270	\$0
133	06-6205	Capital Expenditures/Equipment Purchases						
134	06-6206	Memberships	\$23,000	\$23,000	\$15,000	\$14,100	\$900	\$0
135	06-6207	Permits & Fees	\$800	\$800	\$800	\$752	\$48	\$0
136	06-6209	Uniforms	\$500	\$500	\$700	\$658	\$42	\$0
137	06-6210	Postage	\$9,500	\$9,500	\$10,000	\$9,400	\$600	\$0
138	06-6213	Banking Fees	\$12,000	\$12,000	\$10,000	\$9,400	\$600	\$0
139	06-6903	Customer Transaction Fees	\$18,000	\$18,000	\$19,000	\$17,860	\$1,140	\$0
140	06-6215	Equipment	\$7,000	\$7,000	\$7,000	\$6,580	\$420	\$0
141	06-6216	Education & Training	\$6,000	\$6,000	\$6,000	\$5,640	\$360	\$0
142	06-6300	Health Insurance	\$31,014	\$49,925	\$96,703	\$90,901	\$5,802	\$0
143	06-6301	Worker's Comp	\$2,044	\$3,500	\$2,711	\$2,548	\$163	\$0
144	06-6302	General Insurance	\$55,000	\$70,000	\$120,000	\$112,800	\$7,200	\$0
145	06-6303	Unemployment						\$0
146	06-6400	CalPERS Contributions (Employer & Employee Contributions)	\$46,301	\$50,000	\$54,473	\$51,205	\$3,268	\$0
147	06-6450	Travel & Mileage	\$12,000	\$15,000	\$15,000	\$14,100	\$900	\$0
148	06-6500	Telephone	\$4,000	\$6,000	\$6,000	\$5,640	\$360	\$0
149	06-6801	Professional Services - Engineer						\$0
150	06-6802	Professional Services - Legal	\$230,000	\$175,000	\$35,000			\$35,000
151	06-6803	Professional Services - Accounting	\$12,000	\$12,000	\$44,344	\$41,683	\$2,661	\$0
152	+ 06-6804	Professional Services - Other	\$40,000	\$55,000	\$55,000	\$45,400	\$2,100	\$7,500
155	06-6805	Professional Services - IT	\$21,000	\$21,000	\$23,000	\$21,620	\$1,380	\$0
156	06-6806	Professional Services - Software	\$36,000	\$36,000	\$36,000	\$33,840	\$2,160	\$0
157	06-6810	Communicatons	\$5,000	\$5,000	\$5,000			\$5,000
158	06-6902	DROP Assistance	\$5,000	\$5,000	\$5,000			\$5,000
159	Debt Issuance		\$198,000	\$198,000	\$197,612	\$71,074		\$126,538
160	00-1308	Everbank	\$198,000	\$198,000	\$197,612	\$71,074		\$126,538

Account Number	Description	FY26 Budget (adopted 6/25)	FY26 Mid-Year Adjustment	FY27 Budget	FY27 Domestic Revenue & Charges	FY27 Irrigation Revenue & Charges	FY27 Utica Revenue & Charges	FY27 Grants, Reserves, Loans, Non-Rate Rev
161								
162								
163								
164								
165								
166								