



REGULAR BOARD MEETING AGENDA

5:30 PM Wednesday, January 28th, 2026
UPUD Maintenance Building | 988 Sheep Ranch Rd, Murphys, CA 95247

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**
3. **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.

4. **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:

- December 18, 2025 – Special Board Meeting

b. Expenditures – December 2025

c. Fund Balance Report – December 2025

d. Balance Sheet & Income Statement – December 2025

e. YTD Budget to Actuals – December 2025

f. Legal Fees Year-to-Date Review

5. NEW BUSINESS

**a. Discussion and Possible Action: Board of Directors Position Updates
*Greg Rasmussen, Board President***

**b. Discussion and Possible Action: Budget Adjustment FY 2025-2026
*Jessica Self, General Manager***

RES 2026-001

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

7. REPORTS

a. Operations Manager

b. General Manager

c. Board

8. CLOSED SESSION:

**a. CONFERENCE WITH LABOR NEGOTIATORS (Gov. Code § 54957.6)
Agency Designated Representative: Board President
Unrepresented employee: General Manager**

**b. 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**

9. RETURN TO OPEN SESSION:

- a. Report on Closed Session

10. NEXT BOARD MEETINGS & EVENTS

- February 26, 2026 at 5:30 pm
- March 25, 2026 at 5:30 pm
- April 22, 2026 at 5:30 pm

11. ADJOURNMENT

PROCEDURAL NOTICES

LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS: Applicants, parties, and their agents who have made campaign contributions totaling more than \$250 (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.

4 a

A background image of water ripples in shades of blue and green. A central circular area is highlighted with a light green-to-blue gradient. The text 'Agenda Item' is centered within this circle.

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MINUTES

UNION PUBLIC UTILITY DISTRICT SPECIAL BOARD MEETING

December 18, 2025

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

Directors Absent: None

Staff Present: Jessica Self, General Manager
Joe Darby, Operations Manager
Jenna Mayo, Executive Admin Coordinator

Others Present: Frank Splendorio, Best, Best & Krieger LLP
Patrick Clark, Patrick Clark Consulting

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

Director Rasmussen called the Special Board Meeting to order at 1:04 PM and led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion: Director Tallakson
Second: Director Quincy

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

3. PUBLIC COMMENT:

No Public Comment

4. CONSENT AGENDA:

a. Approval of Minutes:

- o October 22, 2025 – Regular Board Meeting
- o November 13, 2025 – Special Board Meeting

b. Expenditures – October 2025, November 2025

c. Fund Balance Report – October 2025, November 2025

d. Balance Sheet & Income Statement – October 2025, November 2025

e. YTD Budget to Actuals – October 2025, November 2025

f. Legal Fees Year-to-Date Review

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

MINUTE ENTRY. MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED WITH ITEM 4 F TO BE PULLED FOR DISCUSSION AND REVIEW.

Director Chick noted that total legal fees for Hatfield v. UPUD are \$181,465.62, with \$8,702.32 incurred in November 2025 and December fees still pending and expected to be high.

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

MINUTE ENTRY. MOTION TO APPROVE ITEM 4F AS PRESENTED.

5. **ORDINANCE WORKSHOP**

- a. Discussion of Updates to District Ordinances
Jessica Self, General Manager

The Board conducted a workshop to review proposed updates to the District's Water System Ordinance, focusing on Chapters 1 through 7. The Board provided feedback and direction on the sections reviewed. Additional chapters remain to be discussed, and a subsequent ordinance workshop will be scheduled prior to the January Regular Board Meeting to continue the review.

6. **OPEN SESSION**

- a. Discussion Regarding Treatment Plant Upgrade Updates
Joe Darby, Operations Manager

The item was tabled to the January 28, 2026 Regular Board Meeting. No discussion occurred.

7. **CLOSED SESSION:** The meeting was adjourned into Closed Session at 2:42 PM

- a. CONFERENCE WITH LABOR NEGOTIATORS (Gov. Code § 54957.6)
Employee Organization: SEIU Local 1021
Agency Negotiator: Jessica Self, General Manager
- b. 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

8. **RETURN TO OPEN SESSION:** The meeting returned to open session at 4:46 PM

- a. Report on Closed Session

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

10. **NEXT BOARD MEETINGS & EVENTS**

- January 28, 2026 at 5:30 pm
- February 26, 2026 at 5:30 pm
- March 25, 2026 at 5:30 pm

11. **ADJOURNMENT**

The meeting adjourned at 4:47 PM

Respectfully Submitted:

ATTEST:

Tom E. Quincy, Board Secretary

Jenna Mayo, Clerk to the Board

4 b

A background image of water ripples in shades of blue and teal. A circular overlay with a light blue to white gradient is centered on the page. The text 'Agenda Item' is written in a dark blue serif font within this circle.

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Bank Reconciliation

Board Audit

Dec-25

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 03 Enterprise				
Department: 03 Treatment				
0	AT&T U-verse	TP Uverse - 12/13/2025 to 01/12/2026	12/31/2025	123.93
0	CPPA	10/23/2025 - 11/23/2025 - Utilities	12/12/2025	3,283.64
0	PG&E	11/10/2025 - 12/10/2025 - TP & Corp	12/31/2025	193.03
0	Verizon Wireless	11/16/2025 - 12/15/2025 - TP, Distr, I	12/31/2025	57.15
210436	ACWA JPIA	January 2026 Emp Health Benefits	12/12/2025	3,244.97
210437	Alpha Analytical Laboratories, Inc.	Order #25J1362	12/12/2025	2,025.00
210438	AT&T CALNET	Telephone - 10/04/2025 - 11/03/2025	12/12/2025	124.75
210449	General Plumbing Supply Co. Inc.	Supplies - TP Filters Rehab.	12/12/2025	55.31
210457	SWRCB	Water System Fees #0510001 - 07/01/2	12/12/2025	6,486.60
210458	USA Blue Book	TP Supplies	12/12/2025	3,841.38
210460	Shobe Engineering LLP	Water Master Plan - 11/01/2025 - 11/3	12/16/2025	5,216.25
210462	AT&T CALNET	Telephone - 11/04/2025 - 12/03/2025	12/30/2025	129.20
210464	Clark Pest Control	December 2025 - TP & Corp Yd - Pest	12/30/2025	94.00
210465	General Plumbing Supply Co. Inc.	Supplies - T.P. Filter Rehab	12/30/2025	19.65
210466	IXOM Watercare, Inc.	TP - 2 MG Tank 3 year Main. Contract	12/30/2025	25,000.00
210468	USA Blue Book	38 gpd; 150 psi LMI B9 Series Pump -	12/30/2025	2,692.63
210469	Weber, Ghio & Associates	#3046 - WTP Electrical Upgrades	12/30/2025	711.25
Total for Department: 03				53,298.74
Department: 04 Distribution				
0	AT&T U-verse	Distr Uverse - 12/13/2025 to 01/12/20	12/31/2025	73.46
0	California Waste Recovery System	Nov Svs	12/31/2025	80.46
0	PG&E	11/10/2025 - 12/10/2025 - TP & Corp	12/31/2025	523.82
0	US Bank	Diamond Maps	12/31/2025	259.99
0	Verizon Wireless	11/16/2025 - 12/15/2025 - TP, Distr, I	12/31/2025	192.49
210436	ACWA JPIA	January 2026 Emp Health Benefits	12/12/2025	10,373.90
210438	AT&T CALNET	Telephone - 10/04/2025 - 11/03/2025	12/12/2025	138.22
210440	CAL FIRE	Payment to CAL FIRE for vegetation r	12/12/2025	441.17
210443	Joseph Darby	2025 Boot/Rain Gear Reimb. - J. Darb	12/12/2025	400.00
210446	Duke, Scot	Security Gate Corp Yard - Access Carc	12/12/2025	274.55
210448	Ferguson Waterworks #1423	Service Charge for November	12/12/2025	284.06
210450	Hammer Down Repair	Vac Trailer Tire Patch	12/12/2025	40.00
210452	Murphys Sanitary District	UPU002 - Dec 2025 Svs	12/12/2025	48.00
210453	O'Reilly Auto Parts	Supplies - Socket & Impact Adapter	12/12/2025	20.42
210454	Red Store	Supplies	12/12/2025	15.79
210455	Sierra Hills Market	Supplies	12/12/2025	82.23
210459	Weber, Ghio & Associates	Back Billing for Water Fill Station	12/12/2025	2,700.00
210460	Shobe Engineering LLP	Water Master Plan - 11/01/2025 - 11/3	12/16/2025	4,173.00
210461	Aqua Metric Sales, Co.	Sensus 3/4 SLiPERL TR/PL 1CF Mete	12/30/2025	1,421.63
210462	AT&T CALNET	Telephone - 11/04/2025 - 12/03/2025	12/30/2025	140.78
210463	Calaveras County Public Works	2026 Blanket Utility Encroachment Pe	12/30/2025	500.00
210464	Clark Pest Control	December 2025 - TP & Corp Yd - Pest	12/30/2025	75.20
210465	General Plumbing Supply Co. Inc.	Supplies - Distr. Inventory Supplies	12/30/2025	273.64
210469	Weber, Ghio & Associates	#3125 - Master Plan Update	12/30/2025	3,441.25
210470	WEX Bank	Fuel (11/16/2025-12/15/2025)	12/30/2025	456.26
Total for Department: 04				26,430.32

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Department: 07 Irrigation				
0	AT&T U-verse	Irrig. Uverse - 12/13/2025 to 01/12/2025	12/31/2025	18.37
0	California Waste Recovery System	Nov Svs	12/31/2025	20.11
0	PG&E	11/10/2025 - 12/10/2025 - TP & Corp	12/31/2025	130.96
0	US Bank	Starlink	12/31/2025	52.00
0	Verizon Wireless	11/16/2025 - 12/15/2025 - TP, Distr, Ir	12/31/2025	48.12
210436	ACWA JPIA	January 2026 Emp Health Benefits	12/12/2025	2,593.48
210438	AT&T CALNET	Telephone - 10/04/2025 - 11/03/2025	12/12/2025	34.56
210443	Joseph Darby	2025 Boot/Rain Gear Reimb. - J. Darb	12/12/2025	100.00
210446	Duke, Scot	Security Gate Corp Yard - Access Card	12/12/2025	68.64
210448	Ferguson Waterworks #1423	Supplies - Inventory	12/12/2025	67.31
210450	Hammer Down Repair	Vac Trailer Tire Patch	12/12/2025	10.00
210452	Murphys Sanitary District	UPU002 - Dec 2025 Svs	12/12/2025	12.00
210453	O'Reilly Auto Parts	Supplies - Socket & Impact Adapter	12/12/2025	5.11
210454	Red Store	Supplies	12/12/2025	3.95
210455	Sierra Hills Market	Supplies	12/12/2025	20.55
210460	Shobe Engineering LLP	Water Master Plan - 11/01/2025 - 11/30/2025	12/16/2025	1,043.25
210462	AT&T CALNET	Telephone - 11/04/2025 - 12/03/2025	12/30/2025	35.19
210464	Clark Pest Control	December 2025 - TP & Corp Yd - Pest	12/30/2025	18.80
210469	Weber, Ghio & Associates	#3125 - Master Plan Update	12/30/2025	75.00
210470	WEX Bank	Fuel (11/16/2025-12/15/2025)	12/30/2025	114.07
Total for Department: 07				4,471.47
Total for Fund:03 Enterprise				84,200.53

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 06 General				
Department: 06 Administration				
0	California Waste Recovery System	Nov Svs	12/31/2025	109.04
0	Comcast	12/01/2025 to 12/31/2025 - Telephone	12/31/2025	259.97
0	Comcast Business	12/01/2025 to 12/31/2025 - Internet	12/31/2025	535.88
0	CPPA	10/23/2025 - 11/23/2025 - Utilities	12/12/2025	198.94
0	De Lage Landen Financial Services, Inc	Copier Lease - 12/15/2025 to 01/14/20	12/31/2025	268.46
0	US Bank	Remarkable Fee - J Self	12/31/2025	2,302.75
0	Verizon Wireless	11/16/2025 - 12/15/2025 - TP, Distr, I	12/31/2025	166.42
210436	ACWA JPIA	January 2026 Emp Health Benefits	12/12/2025	2,802.65
210439	Best Best & Krieger Attorneys At Law	Matter #90443.00001 - M. Hatfield V	12/12/2025	8,702.32
210441	Clark Pest Control	November 2025 - Main Office - Termi	12/12/2025	132.00
210442	Coneth Solutions, Inc	Billable Serv - Firewall Renewal	12/12/2025	4,401.00
210444	Dataprose, LLC	11/01/2025 - 11/30/2025 - Statement M	12/12/2025	1,237.68
210445	DMV	DMV Pull Notice 09/01/25 - 11/30/25	12/12/2025	3.00
210447	Ebbetts Pass Gas Service	Propane Delivery - Main Office	12/12/2025	291.83
210451	Mother Lode Answering Service, Inc.	December 2025 Svs	12/12/2025	316.00
210452	Murphys Sanitary District	UPU001 - Dec 2025 Svs	12/12/2025	60.00
210456	Springbrook Holding Company, LLC.	CivicPay Transaction Fee - November	12/12/2025	557.00
210467	Stacy Tyler	Legal Fees - Hatfield v. UPUD	12/30/2025	1,000.00
210471	Wizix Technology Group, Inc	Copier Usage - 11/15/2025 - 12/14/20	12/30/2025	15.31
Total for Department: 06				23,360.25
Total for Fund:06 General				23,360.25

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		107,560.78

4 c

A background image of water ripples in shades of blue and green. A central circular area with a light blue to green gradient contains the text 'Agenda Item'.

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General Ledger
Fund Balance Report BofS Money Market
Dec-25

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1307	BofS Money Mrkt	\$ 1,195,073.24	\$ 3,201.36	\$ -	\$ 1,198,274.60
Total BofS Money Market		\$ 1,195,073.24	\$ 3,201.36	\$ -	\$ 1,198,274.60

General Ledger
Fund Balance Report LAIF
Dec-25

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1401	LAIF-Emergency Reserve	\$ 13,449.36	\$ 142.21	\$ -	\$ 13,591.57
Total LAIF		\$ 13,449.36	\$ 142.21	\$ -	\$ 13,591.57

General Ledger
Fund Balance Report CA CLASS
Dec-25

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	\$ 1,033,346.89	\$ 3,402.44	\$ -	\$ 1,036,749.33
01-00-1502	CA CLASS - Irrigation Reserve	\$ 219,316.51	\$ 722.13	\$ -	\$ 220,038.64
01-00-1504	CA CLASS - UWPA Reserve	\$ 238,376.61	\$ 784.89	\$ -	\$ 239,161.50
01-00-1506	CA CLASS - Operations Reserve	\$ 423,582.18	\$ 22,956.70	\$ -	\$ 446,538.88
01-00-1507	CA CLASS - Capital Reserve	\$ 575,075.03	\$ 1,878.23	\$ 10,432.50	\$ 566,520.76
Total CA CLASS		\$ 2,489,697.22	\$ 29,744.39	\$ 10,432.50	\$ 2,509,009.11

4 d

A close-up photograph of a water droplet hitting a surface, creating concentric ripples. The water is a vibrant blue color. A semi-transparent circular overlay is centered over the ripples.

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General Ledger

Balance Sheet

Dec-25

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	8,469,317.59
Debt Issuance Fee	397.50
Accounts Receivable	280,722.56
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:	13,741,662.01
Liabilities	
Accounts Payable	98,930.04
Long Term Loan - Everbank	1,373,102.50
Payroll Liabilities	68.78
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:	2,121,336.99
Fund Balance	
Fund Balance	10,073,659.12
Total Fund Balance:	10,073,659.12
Total Liabilities and Fund Balance:	12,194,996.11
Total Retained Earnings:	1,546,674.63
Total Fund Balance and Retained Earnings:	11,620,333.75
Total Liabilities, Fund Balance, and Retained Earnings:	13,741,670.74
Totals for Fund 01 - Water Fund:	0.00
02 - Utica	
Assets	
Cash & Investments	(471,750.00)
Total Assets:	(471,750.00)
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:	(194,250.00)
Total Fund Balance and Retained Earnings:	(471,750.00)
Total Liabilities, Fund Balance, and Retained Earnings:	(471,750.00)

	Totals for Fund 02 - Utica:	0.00
03 - Enterprise		
Assets		
Cash & Investments		(2,808,752.69)
	Total Assets:	(2,808,752.69)
Liabilities		
Accounts Payable		(59,846.80)
Payroll Liabilities		7,872.01
	Total Liabilities:	(51,974.79)
Fund Balance		
Fund Balance		(1,387,154.73)
	Total Fund Balance:	(1,387,154.73)
	Total Liabilities and Fund Balance:	(1,439,129.52)
	Total Retained Earnings:	(1,369,623.17)
	Total Fund Balance and Retained Earnings:	(2,756,777.90)
	Total Liabilities, Fund Balance, and Retained Earnings:	(2,808,752.69)
	Totals for Fund 03 - Enterprise:	0.00
06 - General		
Assets		
Cash & Investments		(1,185,933.08)
	Total Assets:	(1,185,933.08)
Liabilities		
Accounts Payable		2,297.31
Payroll Liabilities		7,206.19
Customer Assistance		(3,825.00)
	Total Liabilities:	3,518.50
Fund Balance		
Fund Balance		(757,352.79)
	Total Fund Balance:	(757,352.79)
	Total Liabilities and Fund Balance:	(753,834.29)
	Total Retained Earnings:	(432,107.52)
	Total Fund Balance and Retained Earnings:	(1,189,460.31)
	Total Liabilities, Fund Balance, and Retained Earnings:	(1,185,941.81)
	Totals for Fund 06 - General:	0.00

General Ledger
 Revenues by Category
 December 2025

Acct Number	Description		One Year Prior	Actual Budget	Period Amount	End Balance
01	Water Fund					
01-00-4911	Transfer In-Emergency Reserve	\$	-	\$ (200,000.00)	\$ (156,035.59)	\$ (156,035.59)
01-00-4913	Transfer In-Capital Reserve	\$	-	\$ (156,446.00)	\$ (85,448.95)	\$ (85,448.95)
01-01-4100	Domestic Water Revenue	\$	(852,298.47)	\$ (1,915,568.00)	\$ (136,778.41)	\$ (1,066,075.07)
01-01-4105	Irrigation Water Revenue	\$	(83,510.08)	\$ (156,555.00)	\$ (13,012.45)	\$ (108,707.87)
01-01-4106	Utica Conveyance Fees	\$	(185,705.10)	\$ (407,000.00)	\$ (32,569.02)	\$ (195,114.96)
01-01-4107	Utica Irrigation Water Sales	\$	-	\$ (157.00)	\$ -	\$ -
01-01-4120	Hydrant Meter Revenue	\$	(500.00)	\$ (2,000.00)	\$ -	\$ (625.00)
01-01-4160	Penalties	\$	(2,600.00)	\$ (10,000.00)	\$ -	\$ 10.00
01-01-4180	Other - Water Related	\$	(1,045.00)	\$ (5,000.00)	\$ (315.00)	\$ (7,640.00)
01-01-4189	Meter Reset Fees	\$	-	\$ (1,000.00)	\$ -	\$ -
01-01-4190	Meter Connection Fees	\$	(28,000.00)	\$ (14,000.00)	\$ -	\$ -
01-01-4195	Non-Operating Income	\$	-	\$ (1,500.00)	\$ -	\$ -
01-01-4200	Interest Earned	\$	(83,920.78)	\$ (110,000.00)	\$ (11,525.96)	\$ (77,990.96)
01-01-4300	County Taxes	\$	(8,917.65)	\$ (165,000.00)	\$ -	\$ (11,958.66)
01-01-4420	Insurance Refund	\$	(91.00)	\$ -	\$ -	\$ (33,051.79)
01-01-4440	Garage Rental Revenue	\$	(460.00)	\$ (1,200.00)	\$ -	\$ -
01-01-4441	NCPA Facilities Use Agreement	\$	-	\$ (2,500.00)	\$ -	\$ (2,500.00)
01-01-4460	Grant Income	\$	(10,011.60)	\$ (141,087.00)	\$ -	\$ (46,540.21)
01-01-4470	Loan Proceeds	\$	-	\$ (1,400,000.00)	\$ -	\$ -
01	Water Fund	\$	(1,257,059.68)	\$ (4,689,013.00)	\$ (435,685.38)	\$ (1,791,679.06)
Revenue Total		\$	(1,257,059.68)	\$ (4,689,013.00)	\$ (435,685.38)	\$ (1,791,679.06)

4 e

The background of the slide features a close-up photograph of water ripples. A single water droplet is captured mid-fall at the top center, creating a series of concentric ripples that spread outwards. The water is a clear, vibrant blue. In the center of the image, there is a circular overlay with a light blue-to-white gradient. The text 'Agenda Item' is centered within this circle in a dark blue, serif font.

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General Ledger

YTD Budget Status
December 2025

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	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	E13 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Expense Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Dept 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	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	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Fund 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00		
Fund 03	Enterprise							
Dept 03-03 Treatment								
E1	Salary & Benefits							
03-03-6100	Labor	100,234.00	13,617.04	68,304.56	31,929.44	0.00	31,929.44	31.85
03-03-6101	Sick Pay	0.00	204.49	286.29	-286.29	0.00	-286.29	0.00
03-03-6102	Vacation Pay	0.00	1,898.48	2,976.92	-2,976.92	0.00	-2,976.92	0.00
03-03-6103	Overtime	20,000.00	3,699.16	14,303.18	5,696.82	0.00	5,696.82	28.48
03-03-6104	On Call Pay	11,000.00	1,300.00	5,562.50	5,437.50	0.00	5,437.50	49.43
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%	8,166.00	1,585.02	6,994.61	1,171.39	0.00	1,171.39	14.34
03-03-6300	Health Insurance	36,750.00	3,244.97	18,069.52	18,680.48	0.00	18,680.48	50.83
03-03-6301	Worker's Compensation	3,300.00	0.00	1,180.01	2,119.99	0.00	2,119.99	64.24
03-03-6400	CalPERS PR Expense	26,000.00	2,323.96	22,833.89	3,166.11	0.00	3,166.11	12.18
	E1 Sub Totals:	215,950.00	27,873.12	140,511.48	75,438.52	0.00	75,438.52	34.93

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	1,500.00	64.40	245.27	1,254.73	0.00	1,254.73	83.65
03-03-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	2,200.00	64.40	495.27	1,704.73	0.00	1,704.73	77.49
E2	Utilities							
03-03-6204	Utilities	45,000.00	3,476.67	18,662.66	26,337.34	0.00	26,337.34	58.53
03-03-6500	Telephone	3,500.00	246.70	906.66	2,593.34	0.00	2,593.34	74.10
	E2 Sub Totals:	48,500.00	3,723.37	19,569.32	28,930.68	0.00	28,930.68	59.65
E3	Materials/Supplies							
03-03-6202	Supplies	75,000.00	6,608.97	97,743.67	-22,743.67	0.00	-22,743.67	0.00
	E3 Sub Totals:	75,000.00	6,608.97	97,743.67	-22,743.67	0.00	-22,743.67	0.00
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	2,025.00	9,301.00	12,699.00	0.00	12,699.00	57.72
03-03-6801	Professional Svc-Engineer	35,000.00	0.00	4,514.37	30,485.63	0.00	30,485.63	87.10
03-03-6804	Professional Svc-Other	22,000.00	217.93	22,935.43	-935.43	0.00	-935.43	0.00
	E4 Sub Totals:	79,000.00	2,242.93	36,750.80	42,249.20	0.00	42,249.20	53.48
E5	Vehicles/Equipment							
03-03-6200	Repairs & Maintenance	40,000.00	25,000.00	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	25,000.00	43,754.36	14,245.64	0.00	14,245.64	24.56
E6	Capital Expenditure							
03-03-6205	Capital Exp/ Equip Pur >\$1K	1,500,000.00	5,927.50	451,248.34	1,048,751.66	0.00	1,048,751.66	69.92
	E6 Sub Totals:	1,500,000.00	5,927.50	451,248.34	1,048,751.66	0.00	1,048,751.66	69.92
E7	Training/Travel							
03-03-6216	Education & Training	2,500.00	0.00	1,640.00	860.00	0.00	860.00	34.40
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:	3,500.00	0.00	1,640.00	1,860.00	0.00	1,860.00	53.14
E9	Permits/Fees							
03-03-6207	Permits & Fees	30,000.00	6,486.60	7,367.60	22,632.40	0.00	22,632.40	75.44
	E9 Sub Totals:	30,000.00	6,486.60	7,367.60	22,632.40	0.00	22,632.40	75.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,012,150.00	77,926.89	799,080.84	1,213,069.16	0.00	1,213,069.16	60.29
	Dept 03 Sub Totals:	2,012,150.00	77,926.89	799,080.84	1,213,069.16	0.00		
Dept 03-04 Distribution								
E1	Salary & Benefits							
03-04-6100	Labor	298,684.00	35,617.69	153,917.92	144,766.08	0.00	144,766.08	48.47
03-04-6101	Sick Pay	0.00	344.48	1,411.56	-1,411.56	0.00	-1,411.56	0.00
03-04-6102	Vacation Pay	0.00	0.00	7,253.91	-7,253.91	0.00	-7,253.91	0.00
03-04-6103	Overtime	10,000.00	237.29	2,581.70	7,418.30	0.00	7,418.30	74.18
03-04-6104	On Call Pay	12,000.00	1,300.00	5,612.50	6,387.50	0.00	6,387.50	53.23
03-04-6105	TD Cert Bonus	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
03-04-6107	Temp Labor	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
03-04-6110	FICA	23,249.00	2,868.69	13,064.54	10,184.46	0.00	10,184.46	43.81
03-04-6300	Health Insurance	114,309.00	10,373.90	57,760.45	56,548.55	0.00	56,548.55	49.47
03-04-6301	Worker's Compensation	9,372.00	0.00	3,527.40	5,844.60	0.00	5,844.60	62.36
03-04-6400	CalPERS PR Expense	54,453.00	4,857.29	43,794.64	10,658.36	0.00	10,658.36	19.57
	E1 Sub Totals:	538,067.00	55,599.34	288,924.62	249,142.38	0.00	249,142.38	46.30
E10	Misc. Operating Expense							
03-04-6209	Uniforms	2,200.00	400.00	2,977.79	-777.79	0.00	-777.79	0.00
	E10 Sub Totals:	2,200.00	400.00	2,977.79	-777.79	0.00	-777.79	0.00
E2	Utilities							
03-04-6204	Utilities	6,000.00	571.82	2,883.98	3,116.02	0.00	3,116.02	51.93
03-04-6500	Telephone	5,500.00	471.49	1,977.94	3,522.06	0.00	3,522.06	64.04
	E2 Sub Totals:	11,500.00	1,043.31	4,861.92	6,638.08	0.00	6,638.08	57.72
E3	Materials/Supplies							
03-04-6202	Supplies	50,000.00	2,372.32	26,816.10	23,183.90	0.00	23,183.90	46.37
	E3 Sub Totals:	50,000.00	2,372.32	26,816.10	23,183.90	0.00	23,183.90	46.37
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	65,000.00	3,141.25	25,279.51	39,720.49	0.00	39,720.49	61.11
03-04-6804	Professional Svc-Other	15,000.00	437.12	9,938.26	5,061.74	0.00	5,061.74	33.74
	E4 Sub Totals:	80,000.00	3,578.37	35,217.77	44,782.23	0.00	44,782.23	55.98
E5	Vehicles/Equipment							
03-04-6200	Repairs & Maintenance	8,000.00	493.16	7,468.25	531.75	0.00	531.75	6.65
03-04-6201	Equipment Repairs	7,500.00	40.00	2,401.21	5,098.79	0.00	5,098.79	67.98
03-04-6208	Equipment Rental	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
03-04-6211	Gas, Oil & Fuel	25,000.00	456.26	6,917.52	18,082.48	0.00	18,082.48	72.33
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:	47,000.00	989.42	17,566.37	29,433.63	0.00	29,433.63	62.62
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	160,000.00	7,173.00	107,258.01	52,741.99	0.00	52,741.99	32.96
	E6 Sub Totals:	160,000.00	7,173.00	107,258.01	52,741.99	0.00	52,741.99	32.96
E7	Training/Travel							
03-04-6216	Education & Training	5,000.00	2,191.66	4,089.71	910.29	0.00	910.29	18.21
03-04-6450	Travel & Mileage	1,000.00	-2,191.66	0.00	1,000.00	0.00	1,000.00	100.00
	E7 Sub Totals:	6,000.00	0.00	4,089.71	1,910.29	0.00	1,910.29	31.84
E8	Memberships							
03-04-6206	Memberships	7,500.00	0.00	7,906.18	-406.18	0.00	-406.18	0.00
	E8 Sub Totals:	7,500.00	0.00	7,906.18	-406.18	0.00	-406.18	0.00
E9	Permits/Fees							
03-04-6207	Permits & Fees	500.00	500.00	692.33	-192.33	0.00	-192.33	0.00
	E9 Sub Totals:	500.00	500.00	692.33	-192.33	0.00	-192.33	0.00
	Expense Sub Totals:	902,767.00	71,655.76	496,310.80	406,456.20	0.00	406,456.20	45.02
	Dept 04 Sub Totals:	902,767.00	71,655.76	496,310.80	406,456.20	0.00		
Dept 03-07 Irrigation								
E1	Salary & Benefits							
03-07-6100	Labor	74,671.00	4,948.54	27,063.68	47,607.32	0.00	47,607.32	63.76
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	2,500.00	28.65	507.94	1,992.06	0.00	1,992.06	79.68
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	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
03-07-6110	FICA	5,811.00	380.87	2,109.51	3,701.49	0.00	3,701.49	63.70
03-07-6300	Health Insurance	28,577.00	2,593.48	14,440.13	14,136.87	0.00	14,136.87	49.47
03-07-6301	Worker's Compensation	2,353.00	0.00	944.05	1,408.95	0.00	1,408.95	59.88
03-07-6400	CalPERS PR Expense	13,513.00	530.18	8,411.48	5,101.52	0.00	5,101.52	37.75
	E1 Sub Totals:	129,425.00	8,481.72	53,476.79	75,948.21	0.00	75,948.21	58.68
E10	Misc. Operating Expense							
03-07-6209	Uniforms	600.00	100.00	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	100.00	674.50	-74.50	0.00	-74.50	0.00
E2	Utilities							
03-07-6204	Utilities	1,500.00	142.96	720.99	779.01	0.00	779.01	51.93
03-07-6500	Telephone	1,100.00	117.87	495.49	604.51	0.00	604.51	54.96
	E2 Sub Totals:	2,600.00	260.83	1,216.48	1,383.52	0.00	1,383.52	53.21
E3	Materials/Supplies							
03-07-6202	Supplies	15,000.00	165.56	4,671.08	10,328.92	0.00	10,328.92	68.86
	E3 Sub Totals:	15,000.00	165.56	4,671.08	10,328.92	0.00	10,328.92	68.86
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	9,000.00	0.00	677.62	8,322.38	0.00	8,322.38	92.47
03-07-6804	Professional Svc-Other	0.00	109.28	1,871.83	-1,871.83	0.00	-1,871.83	0.00
	E4 Sub Totals:	9,000.00	109.28	2,549.45	6,450.55	0.00	6,450.55	71.67
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	10.00	600.29	899.71	0.00	899.71	59.98
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	114.07	1,627.06	3,172.94	0.00	3,172.94	66.10
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	124.07	2,511.60	6,388.40	0.00	6,388.40	71.78
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	20,000.00	1,118.25	8,698.21	11,301.79	0.00	11,301.79	56.51
	E6 Sub Totals:	20,000.00	1,118.25	8,698.21	11,301.79	0.00	11,301.79	56.51
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:	187,865.00	10,359.71	74,231.53	113,633.47	0.00	113,633.47	60.49
	Dept 07 Sub Totals:	187,865.00	10,359.71	74,231.53	113,633.47	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	3,102,782.00	159,942.36	1,369,623.17	1,733,158.83	0.00	1,733,158.83	55.86
	Fund 03 Sub Totals:	3,102,782.00	159,942.36	1,369,623.17	1,733,158.83	0.00		
Fund 06	General							
Dept 06-00 Administration								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	-345.00	-2,160.00	2,160.00	0.00	2,160.00	0.00
	E18 Sub Totals:	0.00	-345.00	-2,160.00	2,160.00	0.00	2,160.00	0.00
	Expense Sub Totals:	0.00	-345.00	-2,160.00	2,160.00	0.00	2,160.00	0.00
	Dept 00 Sub Totals:	0.00	-345.00	-2,160.00	2,160.00	0.00		
Dept 06-06 Administration								
E1	Salary & Benefits							
06-06-6100	Labor	350,372.00	31,396.31	146,982.11	203,389.89	0.00	203,389.89	58.05
06-06-6101	Sick Pay	0.00	1,160.35	3,373.89	-3,373.89	0.00	-3,373.89	0.00
06-06-6102	Vacation Pay	0.00	6,180.90	7,489.78	-7,489.78	0.00	-7,489.78	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	27,000.00	3,198.64	13,030.82	13,969.18	0.00	13,969.18	51.74
06-06-6300	Health Insurance	31,014.00	4,878.65	24,720.95	6,293.05	0.00	6,293.05	20.29
06-06-6301	Worker's Compensation	2,044.00	0.00	1,599.37	444.63	0.00	444.63	21.75
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	46,301.00	3,451.60	31,085.74	15,215.26	0.00	15,215.26	32.86
	E1 Sub Totals:	457,731.00	50,266.45	228,282.66	229,448.34	0.00	229,448.34	50.13
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	283.77	1,729.95	1,970.05	0.00	1,970.05	53.24
06-06-6209	Uniforms	500.00	296.17	616.15	-116.15	0.00	-116.15	0.00
06-06-6210	Postage	9,500.00	882.69	5,621.31	3,878.69	0.00	3,878.69	40.83
06-06-6217	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6302	General Insurance	55,000.00	0.00	3,623.09	51,376.91	0.00	51,376.91	93.41
06-06-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6805	Professional Svcs - IT	21,000.00	4,401.00	13,756.88	7,243.12	0.00	7,243.12	34.49
06-06-6810	Communications	5,000.00	-3,192.37	3,072.03	1,927.97	0.00	1,927.97	38.56

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:	94,700.00	2,671.26	28,419.41	66,280.59	0.00	66,280.59	69.99
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	36,252.00	-36,252.00	0.00	-36,252.00	0.00
	E15 Sub Totals:	0.00	0.00	36,252.00	-36,252.00	0.00	-36,252.00	0.00
E16	Banking Expense							
06-06-6213	Bank Fees	12,000.00	687.96	5,091.41	6,908.59	0.00	6,908.59	57.57
06-06-6903	Customer Transaction Fee	18,000.00	1,787.71	10,218.57	7,781.43	0.00	7,781.43	43.23
	E16 Sub Totals:	30,000.00	2,475.67	15,309.98	14,690.02	0.00	14,690.02	48.97
E2	Utilities							
06-06-6204	Utilities	4,500.00	550.77	1,784.87	2,715.13	0.00	2,715.13	60.34
06-06-6500	Telephone	4,000.00	426.39	2,825.30	1,174.70	0.00	1,174.70	29.37
	E2 Sub Totals:	8,500.00	977.16	4,610.17	3,889.83	0.00	3,889.83	45.76
E3	Materials/Supplies							
06-06-6202	Supplies	8,000.00	149.27	3,761.86	4,238.14	0.00	4,238.14	52.98
	E3 Sub Totals:	8,000.00	149.27	3,761.86	4,238.14	0.00	4,238.14	52.98
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	230,000.00	9,702.32	69,428.53	160,571.47	0.00	160,571.47	69.81
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	40,000.00	1,450.91	10,430.80	29,569.20	0.00	29,569.20	73.92
06-06-6806	Professional Svs - Software	36,000.00	153.71	1,183.09	34,816.91	0.00	34,816.91	96.71
	E4 Sub Totals:	318,000.00	11,306.94	81,492.42	236,507.58	0.00	236,507.58	74.37
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	3,278.17	6,721.83	0.00	6,721.83	67.22
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	0.00	7,000.00	0.00	7,000.00	100.00
	E5 Sub Totals:	17,500.00	0.00	3,278.17	14,221.83	0.00	14,221.83	81.27
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	4,476.25	5,729.00	271.00	0.00	271.00	4.52
06-06-6450	Travel & Mileage	12,000.00	1,419.72	5,970.05	6,029.95	0.00	6,029.95	50.25
	E7 Sub Totals:	18,000.00	5,895.97	11,699.05	6,300.95	0.00	6,300.95	35.01
E8	Memberships							
06-06-6206	Memberships	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
	E8 Sub Totals:	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
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:	976,231.00	73,742.72	434,267.52	541,963.48	0.00	541,963.48	55.52
	Dept 06 Sub Totals:	976,231.00	73,742.72	434,267.52	541,963.48	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	976,231.00	73,397.72	432,107.52	544,123.48	0.00	544,123.48	55.74
	Fund 06 Sub Totals:	976,231.00	73,397.72	432,107.52	544,123.48	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:	4,486,013.00	233,340.08	1,995,980.69	2,490,032.31	0.00	2,490,032.31	55.51
	Report Totals:	4,486,013.00	233,340.08	1,995,980.69	2,490,032.31	0.00		

4 f

A background image showing a close-up of water ripples. A single water droplet is captured mid-fall, just above the surface, creating a series of concentric ripples that spread outwards. The water is a clear, vibrant blue color.

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	Hours	Total Charge
TOTAL FEES		\$187,735.12
Hatfield v. UPUD	493.92	\$187,735.12
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

5 a

A background image of water ripples in shades of blue and green. A central circular area with a light blue to green gradient contains the text 'Agenda Item'.

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Agenda Item



DATE: January 28, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Assignments to District Committees, Board Positions, and Representatives for Utica Water and Power Authority Board for 2026

RECOMMENDED ACTION:

The Board President will appoint and publicly announce the members of standing committees, and Union Public Utility District Board roles for the ensuing year. The President may also create or eliminate any committee in their discretion at this time. The Board will elect members to serve on the Utica Water and Power Authority Board.

SUMMARY:

The Board President is given the discretion and responsibility to make appointments to standing and ad hoc committees of the Board of the ensuing year and to create or eliminate such committees as deemed necessary or advisable.

Board Committees

The President appoints members of the Board to serve on committees of the Board as well as other local/regional organizations and associations (if applicable). The only current committee is Finance.

Board Positions

The District Board of Directors can choose to change appointments for the following positions: President, Vice President, Treasurer and Secretary. If the Board determines potential changes to positions, it must be determined by election from the full Board.

Utica Water & Power Authority Board

The Board must also elect two (2) directors to serve on the Utica Board and one (1) alternate. This is determined by election from the full Board.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachments: Current Board, Committee and Organization Appointments



UNION PUBLIC UTILITY DISTRICT

Board, Committee & Organization Appointments

BOARD OF DIRECTORS

Eric Bottomley, Director
Ralph (Rocky) Chick, Treasurer
Tom Quincy, Secretary
Greg Rasmussen, President
Bruce Tallakson, Vice President

UPUD COMMITTEES

Finance Committee

Tom Quincy
Bruce Tallakson

AUDITOR

Bryant Jolly, CPA

JOINT POWER AUTHORITIES

Utica Water & Power Authority

Ralph Chick
Tom Quincy
Eric Bottomley (Alternate)

LEGAL COUNSEL

Frank Splendorio, BBK
Lutfi Kharuf, BBK

FINANCIAL SERVICES

Bank of Stockton
US Bank

OTHER REGIONAL ORGANIZATIONS TO NOTE

Mountain Counties Water Resources Association (MCWRA): All Board Directors

MCWRA Legislative Committee: Jessica Self

ACWA Region 3 Board: Jessica Self, Vice Chair

ACWA JPIA Director Representative: Bruce Tallakson

CSDA Calaveras Chapter: Jessica Self, President

Tuolumne-Stanislaus Integrated Regional Water Management JPA Watershed Committee (WAC): Jessica Self (Alt: Jenna Mayo)

5 b

A background image of water ripples in shades of blue and green. A circular overlay with a light blue-to-green gradient is centered on the page. The text 'Agenda Item' is written in a dark blue serif font within this circle.

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Agenda Item



DATE: January 28, 2025
TO: UPUD Board of Directors
FROM: Jessica Self, General Manager
SUBJECT: Approval of Modifications to the Fiscal Year 2026 Budget

RECOMMENDED ACTION:

Motion: _____ / _____ by Resolution 2026-01 approving the recommended budget modifications to UPUD's Fiscal Year 2026 budget.

SUMMARY:

The fiscal year 2026 budget for the Union Public Utility District was officially approved in June 2025. As we reach the middle of the fiscal year, both staff and the Finance Committee have reviewed the budget and all general ledgers to determine necessary adjustments. The main factors driving the need for budget modifications for this fiscal year are outlined below:

EXPENSES:

Expenses within the Treatment (03) Enterprise fund is projected to exceed the originally adopted budget by approximately \$246,000. This is largely due to the Cademartori Emergency Bypass Project as well as upgrades to the Treatment Plant that are associated with the Cademartori Reservoir algal bloom. Staff have worked to cut as much as possible from all other departments to offset the increase in Treatment related expenditures.

Cademartori Emergency Bypass Project:

The District faced an unforeseen emergency project at the beginning of the year. In the spring of 2025, Cademartori Reservoir experienced an algal bloom. District staff worked closely with State officials to identify safe and effective mitigation measures. As conditions worsened, turbidity increased, treatment plant filters became overstressed, and storage levels began to drop.

Prioritizing public health and safety. By July of 2025, staff determined the situation required immediate action and worked with the District Engineer to implement an emergency bypass to maintain service and protect system operations. Once completed, this project costs just under \$200,000.

Unplanned Treatment Plant Expenses for Supplies:

As a result of the algal bloom, the treatment plant required significantly increased chemical usage during the treatment process. In addition, the filter media had reached the end of its useful life, requiring the District to purchase additional polymer. With these issues now addressed, the treatment plant is operating efficiently. Through December, this GL accrued almost \$98,000 in expenses, surpassing the \$75,000 adopted for the entire fiscal year. To ensure the routine amount of chemicals and other required supplies are available to meet state health and safety regulations, staff recommend increasing this GL budget to \$126,744.

FICA/Medicare & CalPERS contribution:

CalPERS and FICA/ Medicare costs were higher than originally projected. CalPERS unfunded liability increased significantly this fiscal year. The liability is calculated using a formula set by CalPERS, which can fluctuate year to year and is outside the District’s control.

REVENUE

Increased Domestic Water Sales Revenue:

Higher-than-anticipated customer consumption has resulted in domestic water sales revenue exceeding the budget by just over \$100,000 for the first half of the fiscal year.

Emergency Reserves:

Due to unforeseen expenses associated with the Emergency Bypass Project, staff recommend increasing the emergency reserves transfer from \$200,000 to \$300,000. Because the District received higher-than-projected water sales revenue, staff have only drawn from the Emergency Reserve to cover costs related to the Emergency Bypass Project and have not needed to use reserve funds for their originally intended purpose of covering legal fees associated with current litigation. Based on current projections, staff do not anticipate needing to draw more than \$300,000 from the Emergency Reserve.

FINANCIAL CONSIDERATIONS:

Staff have worked diligently to manage fluctuations in unforeseen costs, particularly related to the emergency projects, CalPERS, and Medicare. As a result, staff recommend budgeting flexibility to allow for up to an additional \$100,000 to be drawn from the Emergency Reserve if needed. It is anticipated that domestic water sales may mirror the first half of the year when combining water sales with the approved 10 percent rate increase, effective January 1, 2026. If this occurs, staff do not expect to draw more from the Emergency Reserve beyond the amount already used (\$156,036).

Attachments:

*Proposed Budget Revision for FY26
Resolution 2026-001 Approving Modifications to the FY26 Budget*

FY26 Budget Adjustment

Account Number	Description	FY26 Budget	Spent/Accrued	Balance Remaining	Percent Fulfilled	Budget Adjustment
	REVENUES	\$4,689,013	\$2,012,888	\$2,709,177	43%	\$4,924,565
	Operating Revenues	\$2,511,280	\$1,378,173	\$1,133,107	55%	\$2,614,280
01	Water Sales:	\$2,497,280	\$1,378,173	\$1,119,107	55%	\$2,600,280
	Domestic, Irrigation & Utica	\$2,479,280	\$1,369,898	\$1,109,382	55%	\$2,579,280
01-4100	Domestic	\$1,915,568	\$1,066,075	\$849,493	56%	\$2,015,568
01-4105	Irrigation	\$156,555	\$108,708	\$47,847	69%	\$156,555
01-4106	Utica Conveyance Fees	\$407,000	\$195,115	\$211,885	48%	\$407,000
01-4107	Utica Irrigation Water Sales	\$157	\$157	\$157	0%	\$157
	Other Water Related	\$18,000	\$8,275	\$9,725	46%	\$21,000
01-4120	Hydrant meters	\$2,000	\$625	\$1,375	31%	\$2,000
01-4160	Penalties	\$10,000	\$10	\$9,990	0%	\$10,000
01-4180	Other - Water related	\$5,000	\$7,640	-\$2,640	153%	\$8,000
01-4189	Meter Reset Fees	\$1,000	\$1,000	\$1,000	0%	\$1,000
01	Connection Fees:	\$14,000	\$0	\$14,000	0%	\$14,000
01-4190	Domestic	\$14,000	\$0	\$14,000	0%	\$14,000
01-4190	Irrigation	\$0	\$0	\$0	0%	\$0
01	Non-Operating Revenues	\$2,177,733	\$634,715	\$1,576,070	29%	\$2,310,285
01-4195	CV Autogate	\$1,500	\$0	\$1,500	0%	\$1,000
01-4200	Interest Earned	\$110,000	\$77,991	\$32,009	71%	\$110,000
01-4300	Taxes	\$165,000	\$11,959	\$153,041	7%	\$165,000
01-4440	Garage Rentals	\$1,200	\$1,200	\$0	0%	\$1,200
01-4441	NCPA Facilities Use Agreement	\$2,500	\$2,500	\$0	100%	\$2,500
01-4460	Grant Income	\$141,087	\$46,540	\$94,547	33%	\$141,087
01-4470	Loan Proceeds	\$1,400,000	\$221,189	\$1,178,811	16%	\$1,400,000
00-1501	Transfer from Emergency Reserve	\$200,000	\$156,036	\$43,964	78%	\$300,000
00-1502	Transfer from Irrigation Reserve					
00-1504	Transfer from Utica Reserve					
00-1506	Transfer from Operations Reserve					
00-1507	Transfer from Capital Reserve	\$156,446	\$85,449	\$70,997	55%	\$156,446
01-4420	Insurance Refund		\$33,052			\$33,052
	EXPENSES	\$4,689,013	\$2,014,346	\$2,674,667	43%	\$4,924,565
	UTICA FUND 02	\$407,000	\$101,750	\$305,250	25%	\$407,000
02	Water Purchased	\$407,000	\$101,750	\$305,250	25%	\$407,000
02-6003	Utica Fees	\$407,000	\$101,750	\$305,250	25%	\$407,000
	ENTERPRISE FUND	\$3,102,782	\$1,340,837	\$1,761,945	43%	\$3,348,640
03	Treatment	\$2,012,150	\$783,941	\$1,228,209	39%	\$2,310,077
03-6100	Labor	\$100,234	\$68,305	\$31,929	68%	\$135,539
03-6103	Overtime	\$20,000	\$14,303	\$5,697	72%	\$20,000
03-6104	On-Call	\$11,000	\$5,563	\$5,438	51%	\$11,000
03-6105	Cert Bonus	\$1,000	\$0	\$1,000	0%	\$1,000
03-6107	Temp Labor	\$9,500	\$0	\$9,500	0%	\$0
03-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$8,166	\$6,995	\$1,171	86%	\$14,000
03-6200	Repairs & Maintenance	\$40,000	\$38,542	\$1,458	96%	\$40,000
03-6201	Equipment Repairs	\$7,500	\$5,212	\$2,288	69%	\$7,500
03-6202	Supplies	\$75,000	\$97,744	-\$22,744	130%	\$126,744
03-6204	Utilities	\$45,000	\$18,663	\$26,337	41%	\$45,000
03-6205	Capital Expenditures/Equipment Purchases	\$1,500,000	\$451,248	\$1,048,752	30%	\$1,711,554
03-6206	Memberships					
03-6207	Permits	\$30,000	\$7,368	\$22,632	25%	\$30,000
03-6208	Equipment Rental	\$2,500	\$0	\$2,500	0%	\$2,500
03-6209	Uniforms	\$700	\$250	\$450	36%	\$700
03-6212	Water Analysis	\$22,000	\$9,301	\$12,699	42%	\$22,000
03-6215	Equipment Purchase	\$8,000	\$0	\$8,000	0%	\$8,000
03-6216	Education & Training	\$2,500	\$1,640	\$860	66%	\$5,000
03-6220	Autogate Expense - Crestview	\$1,500	\$245	\$1,255	16%	\$1,000
03-6300	Health Insurance	\$36,750	\$18,070	\$18,680	49%	\$37,540
03-6301	Worker's Comp	\$3,300	\$1,180	\$2,120	36%	\$3,500
03-6400	CalPERS Contributions (Employer & Employee Contributions)	\$26,000	\$22,834	\$3,166	88%	\$38,000
03-6450	Travel & Mileage	\$1,000	\$0	\$1,000	0%	\$1,000
03-6500	Telephone	\$3,500	\$907	\$2,593	26%	\$2,500
03-6801	Professional Services - Engineer	\$35,000	\$4,514	\$30,486	13%	\$11,000
03-6804	Professional Services - Other	\$22,000	\$11,059	\$10,941	50%	\$35,000
04	Domestic Distribution	\$902,767	\$482,664	\$420,103	53%	\$882,009
04-6100	Labor	\$298,684	\$153,918	\$144,766	52%	\$311,500
04-6103	Overtime	\$10,000	\$2,582	\$7,418	26%	\$8,000
04-6104	On-Call	\$12,000	\$5,613	\$6,388	47%	\$12,000
04-6105	Cert Bonus	\$1,000	\$0	\$1,000	0%	\$1,000
04-6107	Temp Labor	\$15,000	\$0	\$15,000	0%	\$0
04-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$23,249	\$13,065	\$10,184	56%	\$26,500
04-6200	Repairs & Maintenance	\$8,000	\$7,468	\$532	93%	\$8,000
04-6201	Equipment Repairs	\$7,500	\$2,401	\$5,099	32%	\$7,500
04-6202	Supplies	\$50,000	\$26,816	\$23,184	54%	\$35,000
04-6204	Utilities	\$6,000	\$2,884	\$3,116	48%	\$6,000
04-6205	Capital Expenditures/Equipment Purchases	\$160,000	\$100,085	\$59,915	63%	\$160,000
04-6206	Memberships	\$7,500	\$7,906	-\$406	105%	\$8,000
04-6207	Permits	\$500	\$692	-\$192	138%	\$700
04-6208	Equipment Rental	\$2,500	\$0	\$2,500	0%	\$0
04-6209	Uniforms	\$2,200	\$2,978	-\$778	135%	\$3,000
04-6211	Gas, Oil & Fuel	\$25,000	\$6,918	\$18,082	28%	\$15,000
04-6214	Other					
04-6215	Equipment	\$4,000	\$779	\$3,221	19%	\$4,000
04-6216	Education & Training	\$5,000	\$4,090	\$910	82%	\$7,000
04-6300	Health Insurance	\$114,309	\$57,760	\$56,549	51%	\$120,014
04-6301	Worker's Comp	\$9,372	\$3,527	\$5,845	38%	\$9,500
04-6400	CalPERS Contributions (Employer & Employee Contributions)	\$54,453	\$43,795	\$10,658	80%	\$66,795
04-6450	Travel & Mileage	\$1,000	\$2,192	-\$1,192	219%	\$3,500

	Account Number	Description	FY26 Budget	Spent/Accrued	Balance Remaining	Percent Fulfilled	Budget Adjustment
90	04-6500	Telephone	\$5,500	\$1,978	\$3,522	36%	\$4,000
91	04-6801	Professional Services - Engineer	\$65,000	\$25,280	\$39,720	39%	\$50,000
92	04-6804	Professional Services - Other	\$15,000	\$9,938	\$5,062	66%	\$15,000
93	07	Irrigation Distribution	\$187,865	\$74,232	\$113,633	40%	\$156,555
94	07-6100	Labor	\$74,671	\$27,064	\$47,607	36%	\$57,461
95	07-6103	Overtime	\$2,500	\$508	\$1,992	20%	\$1,500
96	07-6104	On-Call					
97	07-6105	Cert Bonus					
98	07-6107	Temp Labor	\$2,000		\$2,000	0%	\$0
99	07-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$5,811	\$2,110	\$3,701	36%	\$5,811
100	07-6200	Repairs & Maintenance	\$2,000	\$89	\$1,911	4%	\$2,000
101	07-6201	Equipment Repairs	\$1,500	\$600	\$900	40%	\$1,500
102	07-6202	Supplies	\$15,000	\$4,671	\$10,329	31%	\$8,000
103	07-6204	Utilities	\$1,500	\$721	\$779	48%	\$1,500
104	07-6205	Capital Expenditures/Equipment Purchases	\$20,000	\$8,698	\$11,302	43%	\$20,000
105	07-6206	Memberships	\$900	\$293	\$607	33%	\$900
106	07-6207	Permits					
107	07-6208	Equipment Rental					
108	07-6209	Uniforms	\$600	\$675	-\$75	112%	\$600
109	07-6211	Gas, Oil & Fuel	\$4,800	\$1,627	\$3,173	34%	\$4,800
110	07-6215	Equipment	\$600	\$195	\$405	32%	\$600
111	07-6216	Education & Training	\$1,300		\$1,300	0%	\$1,300
112	07-6300	Health Insurance	\$28,577	\$14,440	\$14,137	51%	\$28,577
113	07-6301	Worker's Comp	\$2,353	\$944	\$1,409	40%	\$2,353
114	07-6400	CalPERS Contributions (Employer & Employee Contributions)	\$13,513	\$8,411	\$5,102	62%	\$13,513
115	07-6450	Travel & Mileage	\$140	\$140	\$0	100%	\$140
116	07-6500	Telephone	\$1,100	\$495	\$605	45%	\$1,000
117	07-6801	Professional Services - Engineer	\$9,000	\$678	\$8,322	8%	\$3,000
118	07-6804	Professional Services - Other	\$0	\$1,872	-\$1,872	0%	\$2,000
119	GENERAL FUND 06		1,179,231	\$571,759	607,472	48%	1,168,925
120	06	Administration & General	\$981,231	\$405,507	\$575,724	41%	\$970,925
121	06-6100	Labor	\$350,372	\$146,982	\$203,390	42%	\$330,000
122	06-6103	Overtime	\$1,000		\$1,000	0%	\$1,000
123	06-6110	FICA/Medicare	\$27,000	\$13,031	\$13,969	48%	\$29,000
124	06-6200	Repairs & Maintenance	\$10,000	\$3,278	\$6,722	33%	\$10,000
125	06-6201	Equipment Repairs	\$500		\$500	0%	\$500
126	06-6202	Supplies	\$8,000	\$3,613	\$4,387	45%	\$12,000
127	06-6203	Copier Expense	\$3,700	\$1,730	\$1,970	47%	\$3,700
128	06-6204	Utilities	\$4,500	\$1,234	\$3,266	27%	\$4,500
129	06-6205	Capital Expenditures/Equipment Purchases					
130	06-6206	Memberships	\$23,000	\$21,162	\$1,838	92%	\$23,000
131	06-6207	Permits & Fees	\$800		\$800	0%	\$800
132	06-6209	Uniforms	\$500	\$616	-\$116	123%	\$500
133	06-6210	Postage	\$9,500	\$5,621	\$3,879	59%	\$9,500
134	06-6213	Banking Fees	\$12,000	\$4,403	\$7,597	37%	\$12,000
135	06-6903	Customer Transaction Fees	\$18,000	\$8,431	\$9,569	47%	\$18,000
136	06-6214	Other					
137	06-6215	Equipment	\$7,000		\$7,000	0%	\$7,000
138	06-6216	Education & Training	\$6,000	\$5,729	\$271	95%	\$6,000
139	06-6217	Late Fees			\$0	0%	
140	06-6300	Health Insurance	\$31,014	\$24,721	\$6,293	80%	\$49,925
141	06-6301	Worker's Comp	\$2,044	\$1,599	\$445	78%	\$3,500
142	06-6302	General Insurance	\$55,000	\$3,623	\$51,377	7%	\$70,000
143	06-6303	Unemployment					
144	06-6400	CalPERS Contributions (Employer & Employee Contributions)	\$46,301	\$31,086	\$15,215	67%	\$50,000
145	06-6450	Travel & Mileage	\$12,000	\$5,970	\$6,030	50%	\$15,000
146	06-6500	Telephone	\$4,000	\$2,399	\$1,601	60%	\$6,000
147	06-6801	Professional Services - Engineer					
148	06-6802	Professional Services - Legal	\$230,000	\$90,276	\$139,724	39%	\$175,000
149	06-6803	Professional Services - Accounting	\$12,000	\$450	\$11,550	4%	\$12,000
150	06-6804	Professional Services - Other	\$40,000	\$10,431	\$29,569	26%	\$55,000
151	06-6805	Professional Services - IT	\$21,000	\$13,757	\$7,243	66%	\$21,000
152	06-6806	Professional Services - Software	\$36,000	\$1,183	\$34,817	3%	\$36,000
153	06-6810	Communicatons	\$5,000	\$3,072	\$1,928	61%	\$5,000
154	06-6850	Election Expense					
155	06-6901	Contingencies					
156	06-6902	DROP Assistance	\$5,000	\$1,110	\$3,890	22%	\$5,000
157	Debt Issuance		\$198,000	\$166,252	\$31,748	84%	\$198,000
158	00-1308	Everbank	\$198,000	\$166,252	\$31,748	84%	\$198,000
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UNION PUBLIC UTILITY DISTRICT

BOARD OF DIRECTORS

RESOLUTION 2026-001

APPROVING MODIFICATIONS TO THE FY26 BUDGET

WHEREAS, the Union Public Utility District ("District") adopted the FY26 budget on June 25th, 2025; and

WHEREAS, it has been determined that certain modifications are necessary to accurately reflect changes in projected revenues and expenditures to ensure the continued fiscal responsibility and operational needs of the District; and

WHEREAS; the General Manager has reviewed and recommended the proposed budget adjustments and finds them to be in the best interest of the District; and

WHEREAS; the Board of Directors has reviewed the proposed budget modifications and supports the necessary changes to maintain sound financial practices.

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

1. The Board hereby approves the budget modification for Fiscal Year 2025-2026 as outlined and attached hereto and incorporated herein by this reference.
2. The General Manager is authorized and directed to implement the approved changes and make any necessary accounting adjustments.
3. This resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Union Public Utility District on this 28th day of January 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 28th day of January 2026.

Jenna Mayo
Clerk to the Union Public Utility District Boar