



REGULAR BOARD MEETING AGENDA

2:00 PM Monday, April 20th, 2026
UPUD Headquarters | 339 Main Street, 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:
 - o March 16, 2026 – Regular Board Meeting
 - o April 2, 2026 – Special Board Meeting
- b. Expenditures – March 2026
- c. Fund Balance Report – March 2026
- d. Balance Sheet & Income Statement – March 2026
- e. YTD Budget to Actuals – March 2026
- f. Legal Fees Year-to-Date Review

5. NEW BUSINESS

- a. Discussion and Possible Action: Overview of ACWA’s Vision for Our Water Future and Consideration of Adoption of Resolution No 2026-006
(Jessica Self, General Manager) **RES 2026-006**
- b. Discussion and Possible Action: Consolidation of the 2026 General District Election
(Jessica Self, General Manager) **RES 2026-007**
- c. Discussion and Possible Action: Presentation of the Draft Connection and Capacity Fee Study
(Matt Ospital (WGA) and Catherine Hansford (Hansford Economic Consulting))

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

7. REPORTS

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

8. CLOSED SESSION:

- 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

9. RETURN TO OPEN SESSION:

- a. Report on Closed Session

10. NEXT BOARD MEETINGS & EVENTS

- May 18, 2026 at 2:00 pm
- June 15, 2026 at 2:00 pm
- July 20, 2026 at 2:00 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 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.

Agenda
Item

4 a



MINUTES

**UNION PUBLIC UTILITY DISTRICT
REGULAR BOARD MEETING**

MARCH 16, 2026

- Directors Present: Greg Rasmussen, President
Tom Quincy, Secretary
Ralph Chick, Treasurer
Eric Bottomley, Director
Bruce Tallakson, Vice-President
- 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
Gary Conrado, UWPA Director
Michael Minkler, CCWD General Manager
Jeff Robertson, CCWD Director

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

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

2. APPROVAL OF AGENDA

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

3. PUBLIC COMMENT:

No Public Comment

4. CONSENT AGENDA:

- a. Approval of Minutes:
 - o January 28, 2026 – Special Board Meeting
 - o February 25, 2026
- b. Expenditures – January 2026, February 2026
- c. Fund Balance Report – January 2026, February 2026
- d. Balance Sheet & Income Statement – January 2026, February 2026
- e. YTD Budget to Actuals – January 2026, February 2026
- f. Legal Fees Year-to-Date Review

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

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

Director Chick noted that total legal fees for Hatfield v. UPUD are \$242,706.02.

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

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

Director Bottomley arrived before New Business, Item 5a, and was not present for Roll Call, Approval of Agenda, or the Consent Agenda

5. NEW BUSINESS

- a. Discussion and Possible Action: Adopt Resolution Honoring the Life of Mister the Cat
(Jessica Self, General Manager) **RES 2026-004**

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

RESO NO. 2026-004. HONORING THE LIFE OF MISTER THE CAT AND APPROVING A MEMORIAL PLAQUE, AS PRESENTED.

- b. Discussion and Possible Action: Approval of the MOU for the Highway 4 Water Supply Reliability Study
(Jessica Self, General Manager) **RES 2026-005**

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

RESO NO. 2026-005. APPROVING AND AUTHORIZING EXECUTION OF THE MEMORANDUM OF UNDERSTANDING FOR THE IMPLEMENTATION OF THE HIGHWAY 4 CORRIDOR REGIONAL WATER SUPPLY LONGTERM WATER NEEDS STUDY, AS PRESENTED.

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

Joe Darby reported that during a conversation last Thursday, Frank Fields, Operations & Maintenance Superintendent for UWPA, stated that the Murphys Powerhouse is currently out of service and that water is presently being diverted. He noted that adjustments have been made on the District's end in response. Gary Conrado, Director for UWPA, stated that cost estimates to repair the powerhouse are not yet available.

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.

c. Board

Director Bottomley referenced the earlier discussion regarding the UWPA powerhouse. Director Rasmussen noted that upcoming high temperatures are expected and stated that the District should be prepared for irrigation demand.

8. **CLOSED SESSION:**

The Board recessed to Closed Session at 2:58 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

9. **RETURN TO OPEN SESSION:** The meeting returned to open session at 3:33 PM

- a. Report on Closed Session

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

11. **NEXT BOARD MEETINGS & EVENTS**

- April 20, 2026 at 2:00 pm
- May 18, 2026 at 2:00 pm
- June 15, 2026 at 2:00 pm

12. **ADJOURNMENT**

The meeting adjourned at 3:34 PM

Respectfully Submitted:

ATTEST:

Tom E. Quincy, Board Secretary

Jenna Mayo, Clerk to the Board



MINUTES

UNION PUBLIC UTILITY DISTRICT SPECIAL BOARD MEETING

APRIL 2, 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
Jenna Mayo, Executive Admin Coordinator

Others Present: Frank Splendorio, Best, Best & Krieger LLP

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

Director Tallakson called the Special Board Meeting to order at 10:02 AM 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:

No Public Comment

4. ORDINANCE WORKSHOP

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

The Board held its second workshop to review proposed updates to the District's Water System Ordinance, covering the second half of the document (Chapters 7 through 19). During the session, the Board provided feedback and direction on the sections under consideration.

5. NEXT BOARD MEETINGS & EVENTS

- April 20, 2026 at 2:00 pm
- May 18, 2026 at 2:00 pm
- June 15, 2026 at 2:00 pm

6. ADJOURNMENT

The meeting adjourned at 12:21 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 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.

Agenda
Item

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Bank Reconciliation

Board Audit

Mar-26

<u>Check No.</u>	<u>Vendor/Employee</u>	<u>Transaction Description</u>	<u>Date</u>	<u>Amount</u>
Fund: 02 Utica				
Department: 02 Water Purchase				
210525	UWPA	FY 2025-2026 Qtr 2 Contributions	03/04/2026	101,750.00
		Total for Department: 02 Water Purchase		101,750.00
		Total for Fund:02 Utica		101,750.00
Fund: 03 Enterprise				
Department: 03 Treatment				
0	AT&T U-verse	TP Uverse - 03/13/2026 - 04/12/2026	03/31/2026	178.50
0	CPPA	01/23/2026 - 02/23/2026 - Utilities	03/26/2026	4,040.90
0	PG&E	02/11/2026 - 03/12/2026 - TP Svs	03/31/2026	198.38
0	Verizon Wireless	02/16/2026 - 03/15/2026 - TP Cell Phone	03/31/2026	57.12
210511	David Winans	Grade 2 Treat. Test Reimb.	03/05/2026	50.00
210512	ACWA JPIA	Emp Health Ins - April 2026	03/04/2026	3,244.97
210513	Alpha Analytical Laboratories, Inc.	Order #26B0724	03/04/2026	2,063.00
210514	AT&T CALNET	CV AutogateTelephone - 01/04/2026 - 02	03/04/2026	126.47
210522	O'Reilly Auto Parts	Supplies - Snow Chains for F-150s and D	03/04/2026	337.53
210526	Weber, Ghio & Associates	Proj #3046 - UPUD - WTP Electrical Up;	03/04/2026	2,522.55
210527	Shobe Engineering LLP	Water Master Plan - 02/01/2026 - 02/28/2	03/18/2026	3,508.75
210531	Clark Pest Control	Pest Away Svs	03/26/2026	94.00
210545	USA Blue Book	TP Supplies	03/26/2026	47.40
210546	Weber, Ghio & Associates	Proj #3046 - UPUD - WTP Electrical Up;	03/26/2026	442.50
		Total for Department: 03		16,912.07
Department: 04 Distribution				
0	AT&T U-verse	Distr/Irrigation Uverse - 03/13/2026 - 04/	03/31/2026	117.12
0	California Waste Recovery System	February 2026 Svs	03/31/2026	80.46
0	PG&E	02/11/2026 - 03/12/2026 - Irrig Svs	03/31/2026	528.66
0	US Bank	Fuel	03/31/2026	1,887.80
0	Verizon Wireless	02/16/2026 - 03/15/2026 - Distr Cell Pho	03/31/2026	192.39
0	WEX Bank	Fuel - (02/16/2026 - 03/15/2026)	03/26/2026	420.04
210511	David Winans	Backflow Class - Meal Reimbursements	03/05/2026	234.27
210512	ACWA JPIA	Emp Health Ins - April 2026	03/04/2026	10,375.50
210514	AT&T CALNET	Telephone - 01/04/2026 - 02/03/2026	03/04/2026	140.10
210517	Car Doctor	Distr - Supplies - Propane	03/04/2026	12.55
210521	Murphys Sanitary District	UPU002 - Feb 2026 Svs	03/04/2026	62.50
210522	O'Reilly Auto Parts	Supplies - Snow Chains for F-150s and D	03/04/2026	270.03
210526	Weber, Ghio & Associates	Proj #3152 - UPUD - HMP Update	03/04/2026	7,523.90
210527	Shobe Engineering LLP	Water Master Plan - 02/01/2026 - 02/28/2	03/18/2026	2,807.00
210529	Calaveras Lumber	Distribution Supplies	03/26/2026	107.65
210531	Clark Pest Control	Pest Away Svs	03/26/2026	75.20
210533	Cooper General Engineering, Inc	Fill Station - Patch Work	03/26/2026	780.00
210536	Ferguson Waterworks #1423	Supplies - Inventory	03/26/2026	1,808.66
210538	General Plumbing Supply Co. Inc.	Distr Supplies	03/26/2026	735.91
210540	Hammer Down Repair	Truck Part - T/A Tube TR75	03/26/2026	398.57
210542	Murphys Sanitary District	UPU002 - March 2026 Svs	03/26/2026	62.50
210543	Red Store	Supplies	03/26/2026	132.67
210544	Sierra Hills Market	Supplies	03/26/2026	12.72
210546	Weber, Ghio & Associates	Proj #3035 - UPUD - Water Fill Station	03/26/2026	907.50
		Total for Department: 04		29,673.70
Department: 07 Irrigation				
0	AT&T U-verse	Distr/Irrigation Uverse - 03/13/2026 - 04/	03/31/2026	29.28
0	California Waste Recovery System	February 2026 Svs	03/31/2026	20.11
0	PG&E	02/11/2026 - 03/12/2026 - Irrig Svs	03/31/2026	132.17
0	US Bank	Front Gate Chain (Tractor Supply)	03/31/2026	132.30
0	Verizon Wireless	02/16/2026 - 03/15/2026 - Irrig Cell Phor	03/31/2026	48.10

0	WEX Bank	Fuel - (02/16/2026 - 03/15/2026)	03/26/2026	105.01
210512	ACWA JPIA	Emp Health Ins - April 2026	03/04/2026	2,593.88
210514	AT&T CALNET	Telephone - 01/04/2026 - 02/03/2026	03/04/2026	34.76
210521	Murphys Sanitary District	UPU002 - Feb 2026 Svs	03/04/2026	15.62
210522	O'Reilly Auto Parts	Supplies - Snow Chains for F-150s and D	03/04/2026	67.51
210526	Weber, Ghio & Associates	Proj #3125 - UPUD - Master Plan Update	03/04/2026	17.50
210527	Shobe Engineering LLP	Water Master Plan - 02/01/2026 - 02/28/2	03/18/2026	701.75
210531	Clark Pest Control	Pest Away Svs	03/26/2026	18.80
210536	Ferguson Waterworks #1423	Supplies - Inventory	03/26/2026	452.16
210538	General Plumbing Supply Co. Inc.	Irrigation Supplies	03/26/2026	183.98
210540	Hammer Down Repair	2014 Ford F-250 - Seat Belt Repair	03/26/2026	99.65
210542	Murphys Sanitary District	UPU002 - March 2026 Svs	03/26/2026	15.62
210543	Red Store	Supplies	03/26/2026	33.17
210544	Sierra Hills Market	Supplies	03/26/2026	3.18
210546	Weber, Ghio & Associates	Proj #3125 - UPUD - Master Plan Update	03/26/2026	35.00

Total for Department: 07 4,739.55

Total for Fund:03 Enterprise 51,325.32

Fund: 06 General

Department: 06 Administration

0	California Waste Recovery System	February 2026 Svs	03/31/2026	109.04
0	Comcast	03/01/2026 - 03/31/2026 - Telephone	03/31/2026	260.70
0	Comcast Business	03/01/2026 to 03/31/2026 - Internet	03/31/2026	536.19
0	CPPA	01/23/2026 - 02/23/2026 - Utilities	03/26/2026	291.82
0	De Lage Landen Financial Services, Inc.	Copier Lease - 03/15/2026 - 04/14/2026	03/31/2026	268.46
0	US Bank	Microsoft Subscription	03/31/2026	8,251.92
0	Verizon Wireless	02/16/2026 - 03/15/2026 - Admin Cell Pf	03/31/2026	166.33
210510	Tom Quincy	Reimbursement for the purchase of an off	03/05/2026	601.55
210512	ACWA JPIA	Emp Health Ins - April 2026	03/04/2026	2,816.65
210515	Best Best & Krieger Attorneys At Law	January 2026 Legal Fees (General)	03/04/2026	29,828.10
210516	Calaveras Lumber	Office Supplies	03/04/2026	68.87
210518	Patrick Clark	Union Consultant 1/01/2026 to 1/31/2026	03/04/2026	250.00
210519	Clark Pest Control	Pest Away Svs	03/04/2026	101.00
210520	Dataprose, LLC	1/01/2026 - 1/31/2026 Statement Mailing	03/04/2026	1,214.77
210521	Murphys Sanitary District	UPU001 - Feb 2026 Svs	03/04/2026	78.12
210523	Signal Service	Alarm Svs - Main Office	03/04/2026	442.12
210524	Springbrook Holding Company, LLC.	CivicPay Transaction Fee - February 202	03/04/2026	536.00
210528	Best Best & Krieger Attorneys At Law	Matter #90443.00001 - (Hatfield V. UPU	03/26/2026	29,721.60
210530	Patrick Clark	Union Consultant 02/01/2026 to 02/28/20	03/26/2026	3,875.00
210531	Clark Pest Control	Termite Svs	03/26/2026	238.00
210532	Coneth Solutions, Inc	New Staff Set-Up	03/26/2026	2,490.00
210534	Dataprose, LLC	02/01/2026 - 02/28/2026 - Utilities	03/26/2026	1,211.84
210535	DMV	DMV Pull Notice 12/01/25 - 02/28/26	03/26/2026	1.00
210537	Freddie Electric	Office Electrical Work	03/26/2026	2,000.00
210539	Gold Electric	Office Generator Maint.	03/26/2026	140.00
210541	Mother Lode Answering Service, Inc.	March 2026 Svs	03/26/2026	356.00
210542	Murphys Sanitary District	UPU001 - March 2026 Svs	03/26/2026	78.12
210544	Sierra Hills Market	Supplies	03/26/2026	69.86

Total for Department: 06 86,003.06

Total for Fund:06 General 86,003.06

Grand Total 239,078.38

4 c

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.

Agenda
Item

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General Ledger
Fund Balance Report LAIF
Mar-26

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

General Ledger
Fund Balance Report CA CLASS
Mar-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	\$ 1,023,454.49	\$ 3,211.98	\$ -	\$ 1,026,666.47
01-00-1502	CA CLASS - Irrigation Reserve	\$ 221,379.30	\$ 694.77	\$ -	\$ 222,074.07
01-00-1504	CA CLASS - UWPA Reserve	\$ 240,618.68	\$ 271,981.43	\$ 288,257.03	\$ 224,343.08
01-00-1506	CA CLASS - Operations Reserve	\$ 492,381.30	\$ 23,063.60	\$ -	\$ 515,444.90
01-00-1507	CA CLASS - Capital Reserve	\$ 566,115.12	\$ 1,768.15	\$ 7,017.50	\$ 560,865.77
Total CA CLASS		\$ 2,543,948.89	\$ 300,719.93	\$ 295,274.53	\$ 2,549,394.29

General Ledger

Fund Balance Report BofS Money Market

Mar-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1307	BofS Money Mrkt	\$ 460,542.96	\$ 1,233.70	\$ -	\$ 461,776.66
Total BofS Money Market		\$ 460,542.96	\$ 1,233.70	\$ -	\$ 461,776.66

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

Mar-26

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	9,241,207.25
Debt Issuance Fee	397.50
Accounts Receivable	346,385.59
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:	14,579,214.70
Liabilities	
Accounts Payable	97,895.04
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:	2,120,301.99
Fund Balance	
Fund Balance	10,074,579.12
Total Fund Balance:	10,074,579.12
Total Liabilities and Fund Balance:	12,194,881.11
Total Retained Earnings:	2,384,342.32
Total Fund Balance and Retained Earnings:	12,458,921.44
Total Liabilities, Fund Balance, and Retained Earnings:	14,579,223.43
Totals for Fund 01 - Water Fund:	0.00
02 - Utica	
Assets	
Cash & Investments	(573,500.00)
Total Assets:	(573,500.00)
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:	(296,000.00)
Total Fund Balance and Retained Earnings:	(573,500.00)
Total Liabilities, Fund Balance, and Retained Earnings:	(573,500.00)

	Totals for Fund 02 - Utica:	0.00
03 - Enterprise		
Assets		
Cash & Investments		(3,845,709.28)
	Total Assets:	(3,845,709.28)
Liabilities		
Accounts Payable		(59,846.80)
Payroll Liabilities		(2,268.39)
	Total Liabilities:	(62,115.19)
Fund Balance		
Fund Balance		(1,387,154.73)
	Total Fund Balance:	(1,387,154.73)
	Total Liabilities and Fund Balance:	(1,449,269.92)
	Total Retained Earnings:	(2,396,439.36)
	Total Fund Balance and Retained Earnings:	(3,783,594.09)
	Total Liabilities, Fund Balance, and Retained Earnings:	(3,845,709.28)
	Totals for Fund 03 - Enterprise:	0.00
06 - General		
Assets		
Cash & Investments		(1,512,121.93)
	Total Assets:	(1,512,121.93)
Liabilities		
Accounts Payable		(486.03)
Payroll Liabilities		(94.08)
Customer Assistance		(3,825.00)
	Total Liabilities:	(7,600.11)
Fund Balance		
Fund Balance		(757,352.79)
	Total Fund Balance:	(757,352.79)
	Total Liabilities and Fund Balance:	(764,952.90)
	Total Retained Earnings:	(747,177.76)
	Total Fund Balance and Retained Earnings:	(1,504,530.55)
	Total Liabilities, Fund Balance, and Retained Earnings:	(1,512,130.66)
	Totals for Fund 06 - General:	0.00

General Ledger
 Revenues by Category
 Mar-26

Account Number	Description	One Year Prior Actual	Budget	Period Amount	End Balance
01	Water Fund				
01-00-4911	Transfer In-Emergency Reserve	\$ -	\$ (300,000.00)	\$ (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	\$ (1,272,160.17)	\$ (2,015,568.00)	\$ (165,305.51)	\$ (1,550,875.10)
01-01-4105	Irrigation Water Revenue	\$ (122,254.69)	\$ (156,555.00)	\$ (14,182.48)	\$ (150,740.66)
01-01-4106	Utica Conveyance Fees	\$ (282,970.98)	\$ (407,000.00)	\$ (35,133.91)	\$ (300,478.22)
01-01-4107	Utica Irrigation Water Sales	\$ -	\$ (157.00)	\$ -	\$ -
01-01-4120	Hydrant Meter Revenue	\$ (696.96)	\$ (2,000.00)	\$ -	\$ (625.00)
01-01-4160	Penalties	\$ (7,490.00)	\$ (10,000.00)	\$ -	\$ 10.00
01-01-4180	Other - Water Related	\$ (1,765.00)	\$ (8,000.00)	\$ (175.00)	\$ (8,350.00)
01-01-4189	Meter Reset Fees	\$ -	\$ (1,000.00)	\$ -	\$ (1,000.00)
01-01-4190	Meter Connection Fees	\$ (28,000.00)	\$ (14,000.00)	\$ -	\$ -
01-01-4195	Non-Operating Income	\$ -	\$ (1,000.00)	\$ -	\$ (337.02)
01-01-4200	Interest Earned	\$ (127,086.48)	\$ (110,000.00)	\$ (9,127.57)	\$ (107,096.75)
01-01-4300	County Taxes	\$ (100,071.11)	\$ (165,000.00)	\$ -	\$ (109,932.35)
01-01-4420	Insurance Refund	\$ (338.50)	\$ (33,052.00)	\$ -	\$ (33,241.65)
01-01-4440	Garage Rental Revenue	\$ (460.00)	\$ (1,200.00)	\$ -	\$ (920.00)
01-01-4441	NCPA Facilities Use Agreement	\$ (2,500.00)	\$ (2,500.00)	\$ -	\$ (2,500.00)
01-01-4460	Grant Income	\$ (22,734.95)	\$ (141,087.00)	\$ (75,419.71)	\$ (121,959.92)
01-01-4470	Loan Proceeds	\$ -	\$ (1,400,000.00)	\$ -	\$ -
01	Water Fund	\$ (1,968,528.84)	\$ (4,924,565.00)	\$ (540,828.72)	\$ (2,629,531.21)
Revenue Total		\$ (1,968,528.84)	\$ (4,924,565.00)	\$ (540,828.72)	\$ (2,629,531.21)

4 e

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.

Agenda
Item

4 e

General Ledger

YTD Budget Status

March 2026

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 03 Dept 03-03 Treatment	Enterprise							
	Salary & Benefits							
03-03-6100	Labor	135,539.00	6,078.85	90,509.29	45,029.71	0.00	45,029.71	33.22
03-03-6101	Sick Pay	0.00	0.00	286.29	-286.29	0.00	-286.29	0.00
03-03-6102	Vacation Pay	0.00	0.00	3,058.72	-3,058.72	0.00	-3,058.72	0.00
03-03-6103	Overtime	20,000.00	247.84	15,640.79	4,359.21	0.00	4,359.21	21.80
03-03-6104	On Call Pay	11,000.00	775.00	7,887.50	3,112.50	0.00	3,112.50	28.30
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	543.31	8,979.71	5,020.29	0.00	5,020.29	35.86
03-03-6300	Health Insurance	36,750.00	3,244.97	27,804.43	8,945.57	0.00	8,945.57	24.34
03-03-6301	Worker's Compensation	3,300.00	0.00	2,072.45	1,227.55	0.00	1,227.55	37.20
03-03-6400	CalPERS PR Expense	38,000.00	984.79	26,283.34	11,716.66	0.00	11,716.66	30.83
	E1 Sub Totals:	269,089.00	11,874.76	182,522.52	86,566.48	0.00	86,566.48	32.17
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	49.43	358.62	641.38	0.00	641.38	64.14
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	49.43	608.62	1,091.38	0.00	1,091.38	64.20
E2	Utilities							
03-03-6204	Utilities	45,000.00	4,221.93	31,862.39	13,137.61	0.00	13,137.61	29.19
03-03-6500	Telephone	2,500.00	151.51	1,266.80	1,233.20	0.00	1,233.20	49.33
	E2 Sub Totals:	47,500.00	4,373.44	33,129.19	14,370.81	0.00	14,370.81	30.25
E3	Materials/Supplies							
03-03-6202	Supplies	126,744.00	384.93	104,240.01	22,503.99	0.00	22,503.99	17.76
	E3 Sub Totals:	126,744.00	384.93	104,240.01	22,503.99	0.00	22,503.99	17.76
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	2,063.00	13,928.00	8,072.00	0.00	8,072.00	36.69

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
03-03-6801	Professional Svc-Engineer	11,000.00	833.75	10,894.37	105.63	0.00	105.63	0.96
03-03-6804	Professional Svc-Other	35,000.00	272.50	11,578.78	23,421.22	0.00	23,421.22	66.92
	E4 Sub Totals:	68,000.00	3,169.25	36,401.15	31,598.85	0.00	31,598.85	46.47
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	5,640.05	1,224,842.47	486,711.53	0.00	486,711.53	28.44
	E6 Sub Totals:	1,711,554.00	5,640.05	1,224,842.47	486,711.53	0.00	486,711.53	28.44
E7	Training/Travel							
03-03-6216	Education & Training	5,000.00	50.00	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	50.00	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	7,367.60	22,632.40	0.00	22,632.40	75.44
	E9 Sub Totals:	30,000.00	0.00	7,367.60	22,632.40	0.00	22,632.40	75.44
	Expense Sub Totals:	2,318,587.00	25,541.86	1,634,555.92	684,031.08	0.00	684,031.08	29.50
	Dept 03 Sub Totals:	2,318,587.00	25,541.86	1,634,555.92	684,031.08	0.00		
Dept 03-04 Distribution								
E1	Salary & Benefits							
03-04-6100	Labor	311,500.00	23,832.27	225,682.60	85,817.40	0.00	85,817.40	27.55
03-04-6101	Sick Pay	0.00	2,115.34	5,048.25	-5,048.25	0.00	-5,048.25	0.00
03-04-6102	Vacation Pay	0.00	0.00	8,164.15	-8,164.15	0.00	-8,164.15	0.00
03-04-6103	Overtime	8,000.00	303.91	2,953.26	5,046.74	0.00	5,046.74	63.08
03-04-6104	On Call Pay	12,000.00	775.00	8,000.00	4,000.00	0.00	4,000.00	33.33
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	2,067.58	19,151.89	7,348.11	0.00	7,348.11	27.73
03-04-6300	Health Insurance	114,309.00	10,375.50	88,886.95	25,422.05	0.00	25,422.05	22.24
03-04-6301	Worker's Compensation	9,372.00	0.00	5,932.52	3,439.48	0.00	3,439.48	36.70
03-04-6400	CalPERS PR Expense	66,795.00	3,673.93	54,485.80	12,309.20	0.00	12,309.20	18.43

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E1 Sub Totals:	549,476.00	43,143.53	418,805.42	130,670.58	0.00	130,670.58	23.78
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	653.66	4,277.63	1,722.37	0.00	1,722.37	28.71
03-04-6500	Telephone	4,000.00	332.49	2,834.26	1,165.74	0.00	1,165.74	29.14
	E2 Sub Totals:	10,000.00	986.15	7,111.89	2,888.11	0.00	2,888.11	28.88
E3	Materials/Supplies							
03-04-6202	Supplies	35,000.00	3,139.33	30,824.67	4,175.33	0.00	4,175.33	11.93
	E3 Sub Totals:	35,000.00	3,139.33	30,824.67	4,175.33	0.00	4,175.33	11.93
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	6,621.40	40,577.04	9,422.96	0.00	9,422.96	18.85
03-04-6804	Professional Svc-Other	15,000.00	1,280.78	12,022.08	2,977.92	0.00	2,977.92	19.85
	E4 Sub Totals:	65,000.00	7,902.18	52,599.12	12,400.88	0.00	12,400.88	19.08
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	361.73	2,762.94	4,737.06	0.00	4,737.06	63.16
03-04-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6211	Gas, Oil & Fuel	15,000.00	698.96	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	1,060.69	20,088.83	14,411.17	0.00	14,411.17	41.77
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	160,000.00	4,617.00	113,411.01	46,588.99	0.00	46,588.99	29.12
	E6 Sub Totals:	160,000.00	4,617.00	113,411.01	46,588.99	0.00	46,588.99	29.12
E7	Training/Travel							
03-04-6216	Education & Training	7,000.00	1,358.58	6,698.29	301.71	0.00	301.71	4.31
03-04-6450	Travel & Mileage	3,500.00	234.27	234.27	3,265.73	0.00	3,265.73	93.31
	E7 Sub Totals:	10,500.00	1,592.85	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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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	62,441.73	661,349.80	214,826.20	0.00	214,826.20	24.52
	Dept 04 Sub Totals:	876,176.00	62,441.73	661,349.80	214,826.20	0.00		
Dept 03-07 Irrigation								
E1	Salary & Benefits							
03-07-6100	Labor	57,461.00	4,252.10	39,138.87	18,322.13	0.00	18,322.13	31.89
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	0.00	507.94	992.06	0.00	992.06	66.14
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	325.25	3,033.23	2,777.77	0.00	2,777.77	47.80
03-07-6300	Health Insurance	28,577.00	2,593.88	22,237.77	6,339.23	0.00	6,339.23	22.18
03-07-6301	Worker's Compensation	2,353.00	0.00	1,545.33	807.67	0.00	807.67	34.33
03-07-6400	CalPERS PR Expense	13,513.00	446.83	9,699.05	3,813.95	0.00	3,813.95	28.22
	E1 Sub Totals:	109,215.00	7,618.06	76,162.19	33,052.81	0.00	33,052.81	30.26
E10	Misc. Operating Expense							
03-07-6209	Uniforms	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00
	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	163.41	1,069.41	430.59	0.00	430.59	28.71
03-07-6500	Telephone	1,000.00	82.86	709.31	290.69	0.00	290.69	29.07
	E2 Sub Totals:	2,500.00	246.27	1,778.72	721.28	0.00	721.28	28.85
E3	Materials/Supplies							
03-07-6202	Supplies	8,000.00	754.78	5,630.72	2,369.28	0.00	2,369.28	29.62
	E3 Sub Totals:	8,000.00	754.78	5,630.72	2,369.28	0.00	2,369.28	29.62
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	125.19	2,197.78	-197.78	0.00	-197.78	0.00
	E4 Sub Totals:	5,000.00	125.19	2,875.40	2,124.60	0.00	2,124.60	42.49

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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	90.44	690.73	809.27	0.00	809.27	53.95
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	174.74	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	265.18	3,142.23	5,757.77	0.00	5,757.77	64.69
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	20,000.00	754.25	9,836.46	10,163.54	0.00	10,163.54	50.82
	E6 Sub Totals:	20,000.00	754.25	9,836.46	10,163.54	0.00	10,163.54	50.82
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
	Expense Sub Totals:	156,555.00	9,763.73	100,533.64	56,021.36	0.00	56,021.36	35.78
	Dept 07 Sub Totals:	156,555.00	9,763.73	100,533.64	56,021.36	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	97,747.32	2,396,439.36	954,878.64	0.00	954,878.64	28.49
	Fund 03 Sub Totals:	3,351,318.00	97,747.32	2,396,439.36	954,878.64	0.00		
Fund 06	General							
Dept 06-00								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	-345.00	-3,195.00	3,195.00	0.00	3,195.00	0.00
	E18 Sub Totals:	0.00	-345.00	-3,195.00	3,195.00	0.00	3,195.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	-345.00	-3,195.00	3,195.00	0.00	3,195.00	0.00
	Dept 00 Sub Totals:	0.00	-345.00	-3,195.00	3,195.00	0.00		
Dept 06-06 Administration								
E1	Salary & Benefits							
06-06-6100	Labor	330,000.00	22,845.71	211,248.02	118,751.98	0.00	118,751.98	35.99
06-06-6101	Sick Pay	0.00	654.44	7,073.82	-7,073.82	0.00	-7,073.82	0.00
06-06-6102	Vacation Pay	0.00	482.83	8,488.35	-8,488.35	0.00	-8,488.35	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	1,978.79	18,647.69	10,352.31	0.00	10,352.31	35.70
06-06-6300	Health Insurance	49,925.00	4,200.65	36,630.90	13,294.10	0.00	13,294.10	26.63
06-06-6301	Worker's Compensation	3,500.00	0.00	2,160.06	1,339.94	0.00	1,339.94	38.28
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	2,346.14	38,088.80	11,911.20	0.00	11,911.20	23.82
	E1 Sub Totals:	463,425.00	32,508.56	322,337.64	141,087.36	0.00	141,087.36	30.44
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	268.46	2,562.07	1,137.93	0.00	1,137.93	30.75
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	1,765.70	8,604.01	895.99	0.00	895.99	9.43
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	0.00	39,335.27	30,664.73	0.00	30,664.73	43.81
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	2,490.00	20,176.88	823.12	0.00	823.12	3.92
06-06-6810	Communications	5,000.00	55.48	3,499.96	1,500.04	0.00	1,500.04	30.00
06-06-6901	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	109,700.00	4,579.64	74,794.34	34,905.66	0.00	34,905.66	31.82
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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	560.96	7,183.75	4,816.25	0.00	4,816.25	40.14
06-06-6903	Customer Transaction Fee	18,000.00	1,587.55	15,475.12	2,524.88	0.00	2,524.88	14.03
	E16 Sub Totals:	30,000.00	2,148.51	22,658.87	7,341.13	0.00	7,341.13	24.47
E2	Utilities							
06-06-6204	Utilities	4,500.00	448.06	2,783.99	1,716.01	0.00	1,716.01	38.13
06-06-6500	Telephone	6,000.00	427.03	4,105.15	1,894.85	0.00	1,894.85	31.58
	E2 Sub Totals:	10,500.00	875.09	6,889.14	3,610.86	0.00	3,610.86	34.39
E3	Materials/Supplies							
06-06-6202	Supplies	12,000.00	5,407.68	12,274.80	-274.80	0.00	-274.80	0.00
	E3 Sub Totals:	12,000.00	5,407.68	12,274.80	-274.80	0.00	-274.80	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	63,674.70	153,950.79	21,049.21	0.00	21,049.21	12.03
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	4,598.02	36,094.49	18,905.51	0.00	18,905.51	34.37
06-06-6806	Professional Svs - Software	36,000.00	1,965.39	3,450.63	32,549.37	0.00	32,549.37	90.41
	E4 Sub Totals:	278,000.00	70,238.11	193,945.91	84,054.09	0.00	84,054.09	30.24
E5	Vehicles/Equipment							
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	300.89	3,871.30	3,128.70	0.00	3,128.70	44.70
	E5 Sub Totals:	17,500.00	300.89	11,649.47	5,850.53	0.00	5,850.53	33.43
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	1,249.00	7,768.95	-1,768.95	0.00	-1,768.95	0.00
06-06-6450	Travel & Mileage	15,000.00	500.00	7,285.97	7,714.03	0.00	7,714.03	51.43
	E7 Sub Totals:	21,000.00	1,749.00	15,054.92	5,945.08	0.00	5,945.08	28.31
E8	Memberships							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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:	965,925.00	117,807.48	750,372.76	215,552.24	0.00	215,552.24	22.32
	Dept 06 Sub Totals:	965,925.00	117,807.48	750,372.76	215,552.24	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	117,462.48	747,177.76	218,747.24	0.00	218,747.24	22.65
	Fund 06 Sub Totals:	965,925.00	117,462.48	747,177.76	218,747.24	0.00		
	Revenue Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Totals:	4,317,243.00	215,209.80	3,143,617.12	1,173,625.88	0.00	1,173,625.88	27.18
	Report Totals:	4,317,243.00	215,209.80	3,143,617.12	1,173,625.88	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 small splash. The ripples spread outwards from the point of impact, creating a series of concentric circles. The water is a clear, vibrant blue color.

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	Description	Hours	Total Charge
TOTAL FEES			\$275,254.02
Hatfield v. UPUD		759.92	\$275,254.02
	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

5 a

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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Agenda Item



DATE: April 20, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Resolution 2026-006 – Support for Association of California Water Agencies (ACWA) *Vision for Our Water Future* Initiative

RECOMMENDED ACTION:

Motion: _____ / _____ approving Resolution 2026-006, expressing Union Public Utility District's support for the Association of California Water Agencies' (ACWA) *Vision for Our Water Future* initiative and affirming the District's commitment to working collaboratively to advance reliable, affordable, and resilient water supplies for California.

SUMMARY:

In April 2026, the Association of California Water Agencies (ACWA) launched *Vision for Our Water Future*, a member-driven initiative intended to identify and elevate statewide water priorities ahead of California's next Administration. The initiative reflects extensive input from local water agencies across the state and is designed to guide policymaking, investment, and leadership on critical water issues.

ACWA's Vision emphasizes the importance of coordinated action at the local, state, and regional levels to address increasing water challenges, including climate variability, aging infrastructure, affordability concerns, regulatory complexity, and long-term water supply reliability.

The *Vision for Our Water Future* outlines four central priorities:

1. **Lead on Water:** Elevate water as foundational to California's economy, communities, environment, and climate resilience through sustained leadership and coordinated state action.
2. **Ensure Safe, Reliable, and Affordable Water:** Support sustained and predictable funding partnerships and streamline investment delivery to keep water affordable for customers.
3. **Strengthen and Modernize Water Infrastructure:** Invest in both built and natural infrastructure systems to improve reliability and resilience.
4. **Improve Regulatory and Scientific Frameworks:** Modernize regulatory, operational, and scientific processes to enable efficient project delivery and adaptive water management.

Attachments: *Resolution 2026-006 Support for Association of California Water Agencies (ACWA) Vision for Our Water Future Initiative*
ACWA's Vision for our Water Future information documents

Local water agencies are identified as essential partners in implementing these priorities due to their direct role in delivering safe and reliable water supplies.

DISCUSSION

Adoption of Resolution 2026-006 aligns the District with a unified statewide effort to shape future water policy in a manner that is practical, science-based, and grounded in local agency experience. Supporting ACWA's Vision does not create new fiscal or operational obligations for the District; rather, it ensures the District's perspective is reflected in statewide advocacy and reinforces the importance of local agencies in water decision-making.

Participation in this collaborative framework strengthens the District's ability to engage proactively with state leadership, advocate for funding and regulatory reform, and advance solutions that benefit District customers and the broader community.

FISCAL IMPACT

There is no direct fiscal impact associated with adoption of this resolution.

**UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS**

RESOLUTION 2026-006

**SUPPORT ASSOCIATION OF CALIFORNIA WATER AGENCIES VISION FOR OUR
WATER FUTURE INITIATIVE**

WHEREAS, in April 2026, the Association of California Water Agencies (ACWA) launched Vision for Our Water Future, a member-driven initiative to identify statewide water priorities to inform engagement with California’s next Administration; and

WHEREAS, the Vision for Our Water Future priorities are a set of recommendations for the next governor, emphasizing the importance of strong leadership, sustainable investment and coordinated action across all levels of government to secure California’s water future; and

WHEREAS, the first priority is to lead on water and elevate water as foundational to California’s economy, communities, environment and climate resilience through sustained leadership and coordinated state action; and

WHEREAS, the second priority is to ensure safe and reliable water remains affordable through sustained and predictable funding partnerships and streamlined investment delivery; and

WHEREAS, the third priority is to strengthen and modernize California’s water infrastructure, including both built and natural systems, to improve reliability and resilience; and

WHEREAS, the fourth priority is to improve regulatory, operational and scientific frameworks to enable efficient project delivery and adaptive water management; and

WHEREAS, local water agencies play a critical role in delivering safe and reliable water supplies and are essential partners in implementing statewide solutions; and

WHEREAS, supporting the Vision recommendations demonstrates a unified commitment to collaborative, science-based and practical policies that advance a secure and resilient water future for California’s communities, economy and environment; now, therefore, be it

THEREFORE BE IT RESOLVED that Union Public Utility District hereby expresses support for ACWA’s Vision for Our Water Future recommendations and affirms its commitment to working collaboratively to advance reliable, affordable and resilient water supplies.

PASSED, APPROVED, AND ADOPTED this 20th day of April, 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 16th day of March 2026.

Jenna Mayo
Clerk to the Union Public Utility District Board

VISION

FOR OUR WATER FUTURE

CALIFORNIA THRIVES WITH WATER

Water is the foundation upon which California is built. As the world's fourth-largest economy, the nation's breadbasket, a global technology leader, and home to extraordinary ecosystems, the prosperity of the Golden State depends on safe, resilient, and affordable water supply — now and into the future.

WATER IS AN ESSENTIAL RESOURCE

Catastrophic wildfires, prolonged droughts, more intense storms, land subsidence, and aging infrastructure are reshaping California's risk landscape. Meeting these challenges demands that we acknowledge the seriousness of the threat, act with urgency and intention, and work together to advance our shared priorities.

IT STARTS WITH A VISION

The Association of California Water Agencies' (ACWA) Vision for Our Water Future seeks to elevate water as a top priority for California's next governor, legislative leadership, and state officials. It provides a clear, focused framework to secure a reliable, affordable, and modern water system that supports California's economy, communities, and environment.



BOLD LEADERSHIP IS NEEDED NOW

State and local water suppliers are on the front lines of California's water management to sustain communities, agricultural land and economy.

Water managers across the state are already pursuing local, practical and innovative solutions, but long term, meaningful progress requires a strong state partnership to achieve these shared goals. Bold leadership is needed to set a unified direction, accelerate action and deliver results that prepare California for an increasingly uncertain future.



VISION FOR OUR WATER FUTURE

Securing California’s water future requires more than incremental fixes — it demands a fundamental shift in how the state leads, invests, and operates. The Vision for Our Water Future provides an essential framework for our next administration to:

1. LEAD ON WATER

Recognize water as an essential resource and the infrastructure that underpins California’s economy, housing growth, food production, environmental health, and community resilience. Sustained executive leadership is needed to improve water supply reliability, accelerate climate resilience, and ensure coordinated action across state government.

2. PROTECT AFFORDABILITY

Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs. California’s ratepayers fund more than 85 percent of the system. Without predictable investment, these costs will increasingly fall on households, businesses, and farmers.

3. DELIVER CRITICAL INFRASTRUCTURE

Future-proof California’s critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks. This requires strengthening the statewide water system, including both built and natural infrastructure, while advancing regional resilience to maximize systemwide reliability.

4. MODERNIZE WATER MANAGEMENT

Improve California’s regulatory and operational systems so water projects can move forward reliability and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions. California’s regulatory framework should deliver clear, coordinated decisions grounded in the best available science, while maintaining environmental protections, public transparency, and California’s existing water rights priority system.

KEY ELEMENTS OF A MODERN WATER SYSTEM



Designed and upgraded for the future



Flexible and responsive to changing climate conditions



Supported by aligned state permitting, regulatory, & investment frameworks



Informed by technology, data, & science



Grounded in long-term affordability-term



Vision for Our Water Future is an initiative of the Association of California Water Agencies, representing approximately 470 public water suppliers in the state.

www.acwa.com/vision



VISION

FOR OUR WATER FUTURE



Setting the Vision

The Association of California Water Agencies (ACWA) represents approximately 470 public water agencies that collectively deliver approximately 90 percent of the water used by Californians — in their homes, on their farms, and for their businesses.

Water agencies are being proactive and are on the front lines of the state's most pressing challenges — from droughts, floods, and wildfires to aging infrastructure and the need for more housing. Meaningful progress requires state partnership with local water suppliers to achieve common goals. Bold leadership from the governor is critical to setting a unified direction, accelerating action, and delivering results to prepare California for the future. Action is needed now.

Why Water Matters

Water is the foundation upon which California is built. This State is the world's fourth-largest economy, the nation's breadbasket, a global technology leader, and home to extraordinary ecosystems. None of it functions without water.

Water is not a single-sector issue. It is the backbone every other sector depends on. It determines where homes can be built, whether farms can produce, how businesses operate and grow, and whether species can survive a changing climate. A safe, reliable, and affordable water supply is one of the most important investments California can make.

ACTION IS NEEDED NOW



**Lead
on Water**



**Protect
Affordability**



**Deliver Critical
Infrastructure**



**Modernize Water
Management**

California Thrives With Water

- › **Housing:** California must plan for 2.5 million new homes in the next decade. Every unit requires a reliable water supply.
- › **Agriculture:** California agriculture is 12% of the state's economy, contributing \$60 billion; employing over 400,000 people; and producing more than half of the nation's fruits, nuts, and vegetables. Both surface and groundwater are fundamental to California's agriculture sector.
- › **Economy:** California's \$4 trillion economy spans technology, innovation, manufacturing, trade, and tourism. Every dollar of it depends on a reliable water supply.
- › **Environment:** California's extraordinary ecosystems — its rivers, wetlands, and floodplains — depend on the same water system managed by local water suppliers. A thriving California requires managing water to sustain both communities and ecosystems.
- › **Public Health:** Water suppliers are California's first line of public health defense, delivering safe, clean drinking water to every community in the state.
- › **Climate Resilience:** Climate whiplash — the swing between extreme droughts and extreme floods — is increasing, snowpack is diminishing, and wildfires are growing more severe. Water suppliers are modernizing, but they cannot do it alone.

Building A Modern System

Securing California's water future requires more than incremental fixes. It demands a fundamental shift in how the State leads, invests, and operates. The Vision for Our Water Future provides an essential framework for ensuring a resilient and reliable water system.

Funded, built, and managed for extreme conditions, our modern water system is resilient, coordinated, and flexible — meeting the needs of California's communities, economy, and environment.

- › **Anchored by Backbone Infrastructure:** The State Water Project and Central Valley Project form the foundation of the statewide water system. These assets capture and manage California's highly variable hydrology and move water where and when it is needed.
- › **Strengthened by Regional Resiliency:** Regional and watershed-based partnerships strengthen local water reliability under changing hydrologic conditions and during emergencies through coordinated planning, interconnected infrastructure, diversified supplies, and shared responsibility.
- › **Delivered Locally:** Water is delivered by local suppliers, even when conveyed through or interconnected with statewide or regional systems. Local agencies set rates and policies — ratepayers fund approximately 85% of California's water system costs — while navigating structural constraints from Proposition 218, regulatory mandates, and permitting complexity.

Key Elements of A Modern Water System

- › Designed and upgraded for the future
- › Flexible and responsive to changing climate conditions
- › Supported by aligned state permitting, regulatory, and investment frameworks
- › Informed by technology, data, and science
- › Grounded in long-term affordability

A modern water system must be resilient, coordinated, and flexible to meet California's evolving needs.





LEAD ON WATER

Recognize water as an essential resource and the infrastructure that underpins California's economy, housing growth, food production, environmental health, and community resilience. Sustained executive leadership is needed to improve water supply reliability, accelerate climate resilience, and ensure coordinated action across state government.

- › **Set a Bold Water Agenda (First 100 Days):** Establish a focused statewide water agenda aligned with this Vision for Our Water Future.

- › **Appoint Leaders to Deliver Results:** Appoint and empower leaders to deliver measurable outcomes.
- › **Unify State Agencies:** Direct state agencies to align under unified statewide water priorities and jointly advance implementation in partnership with local, regional, and federal water managers. Designate a cabinet-level water policy executive, reporting directly to the Governor, to align agencies and organize state resources to implement California's water priorities.



PROTECT AFFORDABILITY

Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs. California's ratepayers fund more than 85% of the system. Without predictable investment, these costs will increasingly fall on households, businesses, and farmers.

- › **Secure Sustainable Water Funding:** Create a reliable sustainable state funding source for water infrastructure that provides predictable, long-term investment. This funding should support critical water infrastructure projects, environmental needs, and California's Human Right to Water while leveraging federal, regional, and local investment.

- › **Accelerate Funding:** Improve funding programs and coordination so investments reach projects faster — reducing administrative delays, lowering project costs, and accelerating infrastructure delivery.
- › **Integrate Investments Across Sectors:** Align state investments and integrate water infrastructure funding across energy, housing, and climate and hazard mitigation to advance multi-benefit projects and maximize federal, state, and regional investment.





DELIVER CRITICAL INFRASTRUCTURE

Future-proof California's critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks. This requires strengthening the statewide water system, including both built and natural infrastructure, while advancing regional resilience to maximize systemwide reliability.

- › **Strengthen the State's Water Backbone:** Upgrade, repair, and optimize California's essential backbone infrastructure — the California State Water Project and Central Valley Project.
 - ◆ **Modernize and Protect Infrastructure:** Advance a durable Delta conveyance solution, strengthen Delta levees, safeguard critical infrastructure from subsidence and seismic risk, and upgrade system technologies — including Forecast Informed Reservoir Operations, snowpack measurement, and remote monitoring control.

- ◆ **Improve Coordinated Operations:** Integrate operations of the California State Water Project and Central Valley Project to increase system flexibility, expand the storage and movement of water, and enhance water supply reliability.
- › **Safeguard Colorado River Water Supplies:** Protect California's Colorado River allocation, consistent with the State's legal entitlements and the efforts of the Colorado River Board of California.
- › **Empower Regional Water Solutions:** Champion regional and watershed-based solutions. State policy should empower regions with the tools, flexibility, and investment needed to advance regional planning, partnerships, and projects that diversify water supplies, strengthen system connectivity and operational efficiency, and restore ecosystem functions to ensure reliable water supplies.



MODERNIZE WATER MANAGEMENT

Improve California's regulatory and operational systems so water projects can move forward reliably and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions. California's regulatory framework should deliver clear, coordinated decisions grounded in the best available science, while maintaining environmental protections, public transparency, and California's existing water rights priority system.

- › **Improve Permitting Performance:** Enhance the clarity, coordination, and efficiency of state permitting processes to accelerate infrastructure and operational improvements; eliminate avoidable costs; and ensure state and local agencies deliver timely, accountable results.
 - ◆ **Integrate Permit Requirements:** Integrate requirements and processes across regulatory agencies to eliminate redundancy and inconsistency.
 - ◆ **Enhance Regulatory Certainty:** Establish transparent procedures, clear criteria for permit approval, and accountable timelines for agency decisions — developed in direct partnership with water suppliers.

- ◆ **Streamline Pathways:** Create efficient pathways to advance multi-benefit, climate-resilient water supply projects.
- › **Modernize Water Operations:** Advance operational approaches that reflect changing climate realities to improve water supply reliability across environmental, agricultural, and urban sectors. This may include coordinated reservoir management, flexible diversion rules tied to real-time hydrology, accelerated groundwater recharge and conjunctive use, expanded water transfers, and other adaptive strategies.
- › **Strengthen Water Data and Science:** Invest in integrated, science-based statewide data systems and technology that improve transparency, inform real-time decisions, and strengthen regulatory and operational performance to increase efficiency and better manage water resources.

VISION
FOR OUR WATER FUTURE



Vision for Our Water Future is an initiative of the Association of California Water Agencies, representing approximately 470 public water agencies in California.

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: April 20, 2026
TO: UPUD Board of Directors
FROM: Jenna Mayo, Board Clerk
SUBJECT: November 3, 2026 Election Consolidation

RECOMMENDED ACTION:

Motion: _____ / _____ adopting Resolution No. 2026-007, approving to consolidate the District election with the General District Election to be held on November 3, 2026.

SUMMARY:

The Election Code §10403 requires jurisdictions to file with the Board of Supervisors, and the County Clerk, a resolution requesting consolidation with the General Election to be held on November 3, 2026. Due to the consolidation of elections, there are three (3) UPUD Board of Director seats open for election:

Seat currently held by Director Rasmussen
Seat currently held by Director Chick
Seat currently held by Director Quincy

The candidate filing period for the November 3, 2026 election is July 13 through August 7, 2026, if the incumbent does not file for re-election the filing date will extend to August 12, 2026 for everyone other than incumbents.

FINANCIAL IMPACT:

Estimated election costs will be included in the FY 2026/27 budget.

Attachment: Reso 2026-007 Calling General District Election

**RESOLUTION NO. 2026-007
UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS**

**RESOLUTION CALLING GENERAL DISTRICT
ELECTION**

WHEREAS, an election will be held within the Union Public Utility District within Calaveras County on November 3, 2026, for the purpose of electing Governing Board Members; and

WHEREAS, Election Code §10403 requires jurisdictions to file with the Board of Supervisors, and the County Clerk, a resolution requesting consolidation with said election.

THEREFORE, BE IT RESOLVED that the Board of Directors of the Union Public Utility District requests the Board of Supervisors of Calaveras County to consolidate the District Election with the election to be held on November 3, 2026.

BE IT FURTHER RESOLVED that the District agrees to reimburse the County Elections Department for actual costs accrued as a result of this consolidation. The Union Public Utility District acknowledges that the consolidated election will be held and conducted in the manner prescribed in Election Code §10418.

PASSED, APPROVED, AND ADOPTED this 20th day of April 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 20th day of April 2026.

Jenna Mayo
Clerk to the Board

5 c

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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UNION PUBLIC UTILITY DISTRICT

MEMORANDUM

TO Board of Directors

FROM Matt Ospital, District Engineer

RE Connection & Capacity Fee Study

DATE April 20, 2026

BACKGROUND:

The District currently charges a flat fee of \$14,000, adopted in 2008, for all new water service connections (domestic or irrigation) regardless of meter size or demand characteristics. The District has retained Hansford Economic Consulting (HEC) to assist with preparing a comprehensive fee study with the following objectives:

1. Separate the existing flat fee into:
 - Connection Fee (actual cost of installation), and
 - Capacity Fee (buy-in to existing system infrastructure)
2. Establish fees based on meter size (industry standard)
3. Develop a methodology for Accessory Dwelling Unit (ADU) fees
4. 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.

DISCUSSION:

The following is an overview of the proposed Fee Structure, which will include two components:

- A. Connection Fee
 - Covers materials, labor, and equipment to install a new meter
 - Based on actual cost of service installation
- B. Capacity Fee
 - One-time charge to buy into existing infrastructure capacity

- Based on:
 - Replacement cost of system assets (domestic and irrigation)
 - System capacity (measured in Equivalent Meter Units – EMUs)

The Key Policy change is to shift from Flat Fee to Proportional Fees. This method aligns with AWWA M1 standards and industry best practices. Regarding the ADU Fee Structure, it is proposed to base the fee on the livable square footage of the ADU. This is consistent with State law limitations on ADU fees.

RECOMMENDATION:

That the Board of Directors:

1. Receive and file the draft Connection and Capacity Fee Study prepared by Hansford Economic Consulting (HEC);
2. Provide direction on proposed fee structure and any modifications; and
3. Authorize staff to initiate the adoption process, including scheduling a public hearing

NEXT STEPS:

Subject to Board direction:

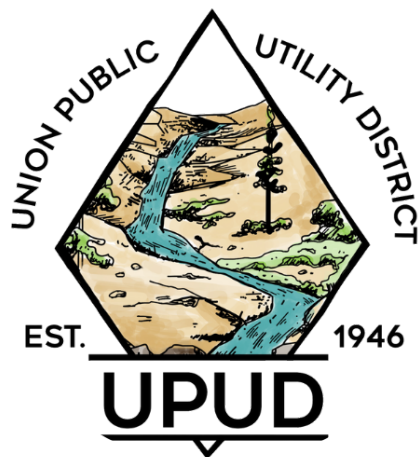
1. Finalize fee study
2. Prepare adopting resolution
3. Schedule public hearing
4. Implement fees (target: July 1, 2026)

ATTACHMENT:

Draft Connection and Capacity Fee Study (HEC, April 14, 2026)

HANSFORD ECONOMIC CONSULTING

Union Public Utility District Connection and Capacity Fees Study



DRAFT

April 17, 2026

HEC No. 250473

The following report was prepared by Hansford Economic Consulting LLC.

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 reflect 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.

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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 untreated agricultural irrigation water service along the Highway 4 corridor in Calaveras County. Surface water, the only source of water for both domestic and irrigation 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 sphere of influence (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 irrigation water connections. The average daily flow of treated water is around 850,000 gallons, with notably higher flows in the summer months. The untreated irrigation 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 irrigation water system connections, regardless of the type of new connection (residential, commercial, irrigation) 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 four purposes:

1. Separate the fee into (a) a connection fee, and (b) a capacity fee.
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.
4. 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.

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 under the Mitigation Fee Act, which is included in the California Government Code Sections 66010 through 66020. Section 66013 defines the following 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 a new connection, as well as the calculations used to determine the reasonable cost of providing system capacity to serve the new connection.

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 irrigation water systems, based on the size of the meter installed for the new service.

Pursuant to Government Code Section 66324, UPUD has authority to charge ADUs 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, (2) when a new attached ADU is built at the same time as the main residential or mixed-use building, (3) when the ADU is legally separated from the primary dwelling unit as a condominium, or (4) when an attached ADU adds more than 150 square feet to the existing accessory structure and a new or separate water connection is required between the ADU and the District’s facilities. The fees are charged per livable building square foot of the ADU.

Table 1: Proposed Connection and Capacity Fees

Water System	Water Meter Size				ADU per Bldg. Sq. Ft.
	1-inch	1.5-inch	2-inch	larger than 2"	
Domestic					
Connection	\$1,305	\$1,825	\$2,130	actual cost	\$0.67
Capacity	\$17,352	\$41,646	\$65,939	Table 8	\$8.90
Total Fees	\$18,657	\$43,471	\$68,069		
Irrigation					
Connection	\$1,305	\$1,825	\$2,130	actual cost	
Capacity	\$16,228	\$38,948	\$61,667	Table 8	
Total Fees	\$17,533	\$40,773	\$63,797		

It is recommended that the District update the fees annually by a predetermined 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.

Table 2 shows the minimum meter and installation fees by meter size. The connection fees are the same for domestic and irrigation services. **Table A-1** provides the fee calculations for the installation fee by meter size. 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.

Table 2: Connection Fee by Meter Size

Meter Size	Connection Fee Component		
	Meter Fee	Installation Fee	Connection Fee
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

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. 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 lists recently sold homes in the area built since 2015.

Section 3: Capacity Fees

Capacity fees are charged to pay for District water system infrastructure that new customers will use. Capacity fees fund 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 are typically constructed in advance of when new development occurs, often years before connections are made. 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 system as it is today.

As presented in the M1 manual, the formula for the buy-in fee is:

$$\text{Customer Buy-in Fee} = \text{System Value} \div \text{System Capacity} \times \text{Customer Capacity Demands}$$

The calculation is explained in steps.

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 Irrigation 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). 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		Irrigation System	
	Flow Rate (gpm)	Meter Ratio	Flow Rate (gpm)	Meter Ratio
3/4" or smaller	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 irrigation water systems.

Table 4: Calculated Equivalent Meter Units

Meter Size	Number of Meters	Meter Equivalent Ratio	Number of EMUs
Domestic			
3/4" & smaller	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
Irrigation			
3/4" & smaller	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 Irrigation	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 the 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:

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

Irrigation System

The irrigation system currently serves 259 EMUs and has an 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	Irrigation
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 the “Reproduction Cost New” (RCN) value methodology. The replacement cost is calculated by converting past expenses into current dollars by accounting for inflation and changing construction costs. Projects funded through sources other than the District’s customers, such as grants and developer dedications, were intentionally left out.

Table A-3 lists the major infrastructure included in the buy-in fee and the asset value determination by water system. 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-4**). The

cost of infrastructure that is used to serve both domestic and irrigation water systems is split between the two systems by the number of customers served by each system as shown in **Table 6**.

Table 6: Share of System Capacity EMUs

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

Table A-5 shows the total asset value calculated for each system.

The RCN value of the domestic water system infrastructure is estimated at \$15.21 million.

The RCN value of the irrigation system infrastructure is estimated at \$4.93 million.

Step 3. Determine the cost of system capacity per EMU.

The cost of capacity per EMU is calculated for both systems in **Table 7**. Two adjustments are made to the RCN values.

1. First, the dams and spillways values included in the irrigation system valuation are decreased 50% because these facilities are typically at least partially funded by federal and State grants due to the protection of public safety and flood risk associated with these major infrastructure assets.
2. Second, cash reserves held specifically for infrastructure rehabilitation and upgrades are added to the RCN values. Cash reserves are treated as assets because existing customers contributed to this funding for capital facilities.

Finally, an administrative fee of 3% is applied to cover the costs of handling fees, facilitate public hearings, performing updates to the fee program, etc.

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. 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	Irrigation
RCN Value		\$24,250,000	\$10,092,000
Federal or State Funds Estimate			(\$4,834,522)
Capital Cash Reserves [1]		\$566,500	\$220,000
Cost in Fee Calculation	a	\$24,816,500	\$5,477,478
Max. Capacity EMUs	b	1,473	348
Fee per EMU	c = a/b	\$16,847	\$15,755
Administration 3%	d	\$505	\$473
Capacity Fee per EMU	e = c+d	\$17,352	\$16,228

Source: 2026 fee study.

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

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. The calculation of the ADU fee is based on the capacity fee of \$17,352 for a one-inch meter service, 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**.

Table 8: Calculated Capacity Fees by Meter Size

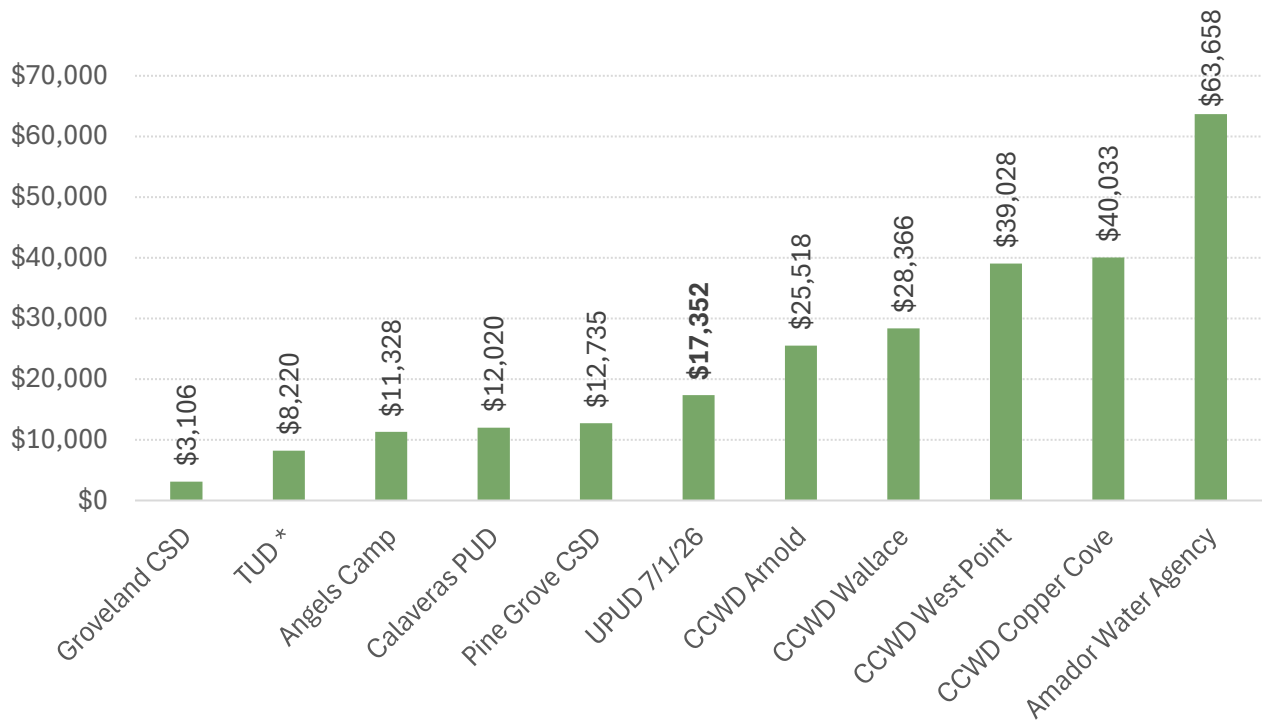
Meter Size	Domestic	Irrigation
1"	\$17,352	\$16,228
1.5"	\$41,646	\$38,948
2"	\$65,939	\$61,667
3"	\$121,466	\$113,597
4"	\$208,228	\$194,738
6"	\$468,513	
ADU Fee per Building Square Foot	\$8.90	

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 State Government Code Section 66016 to hold a public meeting to consider the material for adoption. A final draft of 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 should be used to reduce the fees, and an updated fee schedule should be adopted. Conversely, if it is found that the adopted schedule adequately 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 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

ALL TABLES ARE DRAFT

Table A-1: Service Installation Cost Estimates

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

Source: UPUD and HEC April 2026.

all sizes

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

Table A-2: Homes Sold in Calaveras County Built Since 2015

Area		Year Built	Price	Beds	Baths	Size (Sq Ft)	Price per Sq Ft
Angels Camp (14 Homes)	Averages	2019	\$658,336	3.1	2.7	2,109	\$317
	Median	2019	\$593,450	3.0	2.5	2,096	\$315
Arnold (9 Homes)	Averages	2022	\$665,863	2.4	2.4	1,775	\$391
	Median	2023	\$670,432	2.7	2.0	1,707	\$385
Camp Connell (1 House)	Averages	2018	\$749,000	3.0	3.0	1,713	\$437
	Median	2018	\$749,000	3.0	3.0	1,713	\$437
Copperopolis (48 Homes)	Averages	2020	\$785,756	3.2	3.0	2,383	\$321
	Median	2020	\$757,500	3.0	3.0	2,340	\$317
Mokelumne Hill (8 Homes)	Averages	2017	\$518,125	3.1	2.1	1,873	\$295
	Median	2017	\$547,500	3.0	2.0	1,794	\$307
Mountain Ranch (6 Homes)	Averages	2018	\$321,667	2.2	1.5	1,293	\$253
	Median	2018	\$317,500	2.0	1.5	1,230	\$259
Murphys (15 Homes)	Averages	2021	\$687,833	2.8	2.3	1,681	\$416
	Median	2022	\$695,000	3.0	2.0	1,603	\$400
San Andreas (2 Homes)	Averages	2019	\$597,500	3.0	2.0	1,953	\$339
	Median	2019	\$597,500	3.0	2.0	1,953	\$339
Sheep Ranch (1 Home)	Averages	2018	\$250,000	3.0	2.0	1,136	\$220
	Median	2018	\$250,000	3.0	2.0	1,136	\$220
Vallecito (1 Home)	Averages	2020	\$1,050,000	4.0	3.0	2,300	\$457
	Median	2020	\$1,050,000	4.0	3.0	2,300	\$457
Valley Springs (35 Homes)	Averages	2019	\$619,400	3.3	2.3	2,053	\$294
	Median	2019	\$545,000	3.0	2.0	1,908	\$276
Wallace (3 Homes)	Averages	2020	\$1,176,667	3.0	2.3	1,389	\$1,087
	Median	2021	\$530,000	3.0	2.0	1,386	\$382
West Point (2 Homes)	Averages	2018	\$326,000	2.0	1.5	990	\$370
	Median	2018	\$326,000	2.0	1.5	990	\$370
Wilseyville (1 Home)	Averages	2019	\$335,000	2.0	2.0	1,680	\$199
	Median	2019	\$335,000	2.0	2.0	1,680	\$199
Calveras County [1]	Averages	2020	\$626,000	3.0	2.0	1,943	\$310
	Median	2019	\$568,849	2.8	2.2	1,703	\$333

Source: Zillow, December 2025.

sales

[1] The Calveras County Average uses the raw Zillow data, not Averages/Medians.

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

Asset	In-Service Date	Original Cost	Asset Age (years)	Inflation Factor	Replacement Cost Estimate (RCN)
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e = b*d</i>
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
Irrigation System					
Stephens Dam	1951	\$300,000	75	14.29	\$4,287,921
Siebel Dam	1947	\$250,000	79	16.47	\$4,117,866
Association Dam	1947	\$20,000	79	16.47	\$329,429
Stephens Spillway	1951	\$25,000	75	14.29	\$357,327
Siebel Spillway	1947	\$25,000	79	16.47	\$411,787
Association Spillway	1947	\$10,000	79	16.47	\$164,715
Stephens Reservoir parcel (land value) [1]		\$327,300			\$327,300
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 Assets Value		\$10,323,635			\$40,579,122

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: 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-5: Asset RCN by Water System

Asset	RCN Current Value	% Funded by District	Percent Domestic	Percent Irrigation	RCN Value Domestic	RCN Value Irrigation
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e = a*b*c</i>	<i>f = a*b*d</i>
Domestic System			<i>Domestic System</i>			
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
Irrigation System			<i>Irrigation System</i>			
Stephens Dam	\$4,287,921	100%	0%	100%	\$0	\$4,287,921
Siebel Dam	\$4,117,866	100%	0%	100%	\$0	\$4,117,866
Association Dam	\$329,429	100%	0%	100%	\$0	\$329,429
Stephens Spillway	\$357,327	100%	0%	100%	\$0	\$357,327
Siebel Spillway	\$411,787	100%	0%	100%	\$0	\$411,787
Association Spillway	\$164,715	100%	0%	100%	\$0	\$164,715
Irrigation System parcels	\$327,300	100%	0%	100%	\$0	\$327,300
District-Wide Facilities			<i>District-Wide</i>			
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
RCNLD by Water System	\$40,579,122				\$24,250,191	\$10,092,216

Source: UPUD asset inventory.