

*Mendocino County Russian River Flood Control &
Water Conservation Improvement District*

STAFF REPORT

Agenda Item 7a: May 2024 Financial Report

June 3, 2024

Revenue

April 2024 Additional revenue not shown on previous report: None

May 2024: \$65,468.10 notably:

- \$39,278.38 surplus water for Redwood Valley Water District, 2023
- \$26,189.72 property tax revenue

Note:

2023 water sales open invoices total: \$26,262

2024 Annual stream flow gate pass through open invoice total: \$15,800

Ordinary Expenses

April 2024: Additional expenses not shown on previous report: none

May 2024: \$ 100,624.54 notably:

- \$50,000 Trans Basin Diversion Project – IWPC contribution
- \$7,000 Coyote Valley Dam Improvements Project – IWPC Contribution
- \$3,000 IWPC JPA administrative contribution
- \$1,634.17 Office Operating – several annual software subscriptions

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations for checking and savings are up to date as of the end of April 2024.
- Additional reports or information available upon request.
- Some account numbers were restructured in May for more precise reporting.

Recommendation:

Move to accept and file the financial reports for May 2024.

Attachments:

1. Income & Expense Report – May 2024 only
2. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
3. Profit & Loss Previous Year Comparison Report
4. Balance Sheet Previous Year Comparison Report
5. Monthly Payment Detail Report– May 2024
6. Contracted Water Worksheet

Income & Expense / Budget vs. Actual

May 2024

	<u>May 24</u>
Ordinary Income/Expense	
Income	
4002 · Surplus Water Sales	39,278.38
4050 · Property Taxes	26,189.72
Total Income	65,468.10
Expense	
Payroll Expenses	28,915.15
Water Supply Expenses	
5020 · Water Rights	
5020.03 · WR Engineering	230.00
Total 5020 · Water Rights	230.00
5030 · USGS, streamflow gage	7,237.50
5031 · JPAs	
5031.01 · IWPC	3,000.00
Total 5031 · JPAs	3,000.00
5050 · Projects	
5056 · License Change Petition	
5056.02 · Chg Pet - Engineering	87.50
Total 5056 · License Change Petition	87.50
5059 · Trans Basin Diversion	
5059.02 · TBD- Engineering	1,252.50
5059.03 · TBD- IWPC	50,000.00
Total 5059 · Trans Basin Diversion	51,252.50
5060 · Coyote Valley Dam Improvments	
5060.01 · COY via IWPC	7,000.00
Total 5060 · Coyote Valley Dam Improvments	7,000.00
Total 5050 · Projects	58,340.00
Total Water Supply Expenses	68,807.50
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	315.90
5103 · Engineering- General	218.75
5105 · Legal-General	0.00
5109 · Human Resources	195.00
Total 5100 · Consulting	729.65
5120 · Vehicle	89.57
5160 · Office Operating Expenses	1,634.17
5170 · Training & Conferences	448.50
Total General & Administrative Exp	2,901.89
Total Expense	100,624.54

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	514,251.26	509,806.00
4002 · Surplus Water Sales	39,278.38	
4010 · Water Application Fee	800.00	
4050 · Property Taxes	83,267.22	55,000.00
4080 · Interest-LAIF	15,127.79	3,000.00
4081 · Interest-SBMC	54.96	100.00
4100 · Other Income	268.00	
Total Income	<u>653,047.61</u>	<u>567,906.00</u>
Expense		
Payroll Expenses	166,878.53	272,100.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	15,144.89	18,000.00
5020.02 · Legal Counsel	2,199.38	1,500.00
5020.03 · WR Engineering	2,266.25	1,500.00
5020.04 · Meter Maintenance	0.00	1,000.00
5020.05 · Meter & Data Mgmt Program	13,171.60	6,000.00
Total 5020 · Water Rights	<u>32,782.12</u>	<u>28,000.00</u>
5030 · USGS, streamflow gage	21,712.50	16,000.00
5031 · JPAs		
5031.01 · IWPC	6,300.00	3,300.00
5031.02 · GSA	68,750.00	100,000.00
Total 5031 · JPAs	<u>75,050.00</u>	<u>103,300.00</u>
5050 · Projects		
5051 · Grants/Funding Analysis-general	6,525.00	
5054 · Addt'l Water Rights		
5054.02 · Engineering	57.50	
Total 5054 · Addt'l Water Rights	<u>57.50</u>	
5055 · RR Water Forum		
5055.01 · RR Water Forum-Legal	1,840.08	
5055.02 · RR Water Forum-Engineering	230.00	

Mendocino County Russian River Flood Control District
Income & Expense / Budget vs. Actual

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget
Total 5055 · RR Water Forum	2,070.08	
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	5,753.25	
5056.02 · Chg Pet - Engineering	4,680.25	
5056.03 · Chg Pet - Mapping	262.50	
Total 5056 · License Change Petition	10,696.00	
5057 · LAFCo Applications		
5057.01 · LAFCo Apps - Legal Counsel	252.45	
Total 5057 · LAFCo Applications	252.45	
5058 · Demand Mgmt Pilot		
5058.02 · Demand Pilot- Engineering	1,265.00	
5058.03 · Demand Pilot-Funding Analysis	1,437.50	
5058.04 · Demand Pilot-Grant Writing	15,572.50	
Total 5058 · Demand Mgmt Pilot	18,275.00	
5059 · Trans Basin Diversion		
5059.01 · TBD - Legal Counsel	21,546.52	
5059.02 · TBD- Engineering	15,257.50	
5059.03 · TBD- IWPC	50,000.00	
5059 · Trans Basin Diversion - Other	601.80	
Total 5059 · Trans Basin Diversion	87,405.82	
5060 · Coyote Valley Dam Improvments		
5060.01 · COY via IWPC	7,000.00	
Total 5060 · Coyote Valley Dam Improvments	7,000.00	
5050 · Projects - Other	0.00	250,000.00
Total 5050 · Projects	132,281.85	250,000.00
Total Water Supply Expenses	261,826.47	397,300.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	6,262.01	6,000.00
5102 · Audit	8,000.00	10,000.00
5103 · Engineering- General	17,833.00	
5105 · Legal-General	6,613.35	20,000.00

Mendocino County Russian River Flood Control District
Income & Expense / Budget vs. Actual

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget
5109 · Human Resources	2,730.00	3,000.00
5110 · Strategic Planning	0.00	3,000.00
Total 5100 · Consulting	41,438.36	42,000.00
5120 · Vehicle	2,917.98	2,000.00
5130 · Insurance	6,451.54	7,800.00
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00
5150 · Memberships	6,019.00	6,000.00
5160 · Office Operating Expenses	6,695.83	7,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	3,859.07	6,000.00
5180 · Stipends, Meetings	5,465.25	13,500.00
5190 · Property Tax Admin Fees	0.00	1,000.00
Total General & Administrative Exp	78,447.40	92,300.00
Total Expense	507,152.40	761,700.00
Net Ordinary Income	145,895.21	-193,794.00
Other Income/Expense		
Other Expense		
5700 · Use of Wtr Reliability Reserve		
5700.1 · IWPC Contributions	46,700.00	
5700.2 · UVB GSA Contributions	30,000.00	
Total 5700 · Use of Wtr Reliability Reserve	76,700.00	
5710 · Use of Capital Reserves	10,903.97	
Total Other Expense	87,603.97	
Net Other Income	-87,603.97	0.00
Net Income	58,291.24	-193,794.00

Mendocino County Russian River Flood Control District
Profit & Loss Prev Year Comparison

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	514,251.26	335,827.05	178,424.21	53.1%
4002 · Surplus Water Sales	39,278.38	3,536.69	35,741.69	1,010.6%
4010 · Water Application Fee	800.00	1,600.00	-800.00	-50.0%
4050 · Property Taxes	83,267.22	62,375.87	20,891.35	33.5%
4080 · Interest-LAIF	15,127.79	11,520.35	3,607.44	31.3%
4081 · Interest-SBMC	54.96	55.38	-0.42	-0.8%
4100 · Other Income	268.00	257.95	10.05	3.9%
4130 · Unrealized Gain(Loss) Invstment	0.00	-1,257.20	1,257.20	100.0%
Total Income	653,047.61	413,916.09	239,131.52	57.8%
Expense				
Payroll Expenses				
5001 · Gross Wages	123,450.00	137,297.36	-13,847.36	-10.1%
5002 · CalPERS Employer Expense	9,491.84	9,761.92	-270.08	-2.8%
5003 · CalPERS Employer 457 Expense	3,551.83	4,100.00	-548.17	-13.4%
5004 · Health Insurance	13,596.00	20,905.00	-7,309.00	-35.0%
5005 · Medicare	2,028.01	2,184.46	-156.45	-7.2%
5006 · FICA	8,496.85	10,168.47	-1,671.62	-16.4%
5007 · CalPERS 1959 Survivor Billing	58.00	30.00	28.00	93.3%
5008 · CALPERS GASB-68 Fees	700.00	700.00	0.00	0.0%
5009 · Unfunded Pension Liability	5,506.00	6,311.00	-805.00	-12.8%
Payroll Expenses - Other	0.00	650.00	-650.00	-100.0%
Total Payroll Expenses	166,878.53	192,108.21	-25,229.68	-13.1%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	15,144.89	16,886.72	-1,741.83	-10.3%
5020.02 · Legal Counsel	2,199.38	0.00	2,199.38	100.0%
5020.03 · WR Engineering	2,266.25	0.00	2,266.25	100.0%
5020.04 · Meter Maintenance	0.00	367.61	-367.61	-100.0%
5020.05 · Meter & Data Mgmt Program	13,171.60	3,893.46	9,278.14	238.3%
Total 5020 · Water Rights	32,782.12	21,147.79	11,634.33	55.0%
5030 · USGS, streamflow gage	21,712.50	13,150.00	8,562.50	65.1%
5031 · JPAs				
5031.01 · IWPC	6,300.00	0.00	6,300.00	100.0%
5031.02 · GSA	68,750.00	68,750.00	0.00	0.0%
Total 5031 · JPAs	75,050.00	68,750.00	6,300.00	9.2%
5050 · Projects				
5051 · Grants/Funding Analysis-general	6,525.00	3,861.25	2,663.75	69.0%
5052 · Outreach & Education	0.00	92.20	-92.20	-100.0%
5054 · Addtl Water Rights				
5054.02 · Engineering	57.50	3,737.00	-3,679.50	-98.5%
Total 5054 · Addtl Water Rights	57.50	3,737.00	-3,679.50	-98.5%
5055 · RR Water Forum				
5055.01 · RR Water Forum-Legal	1,840.08	0.00	1,840.08	100.0%
5055.02 · RR Water Forum-Engineering	230.00	0.00	230.00	100.0%
Total 5055 · RR Water Forum	2,070.08	0.00	2,070.08	100.0%
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	5,753.25	0.00	5,753.25	100.0%
5056.02 · Chg Pet - Engineering	4,680.25	0.00	4,680.25	100.0%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
5056.03 · Chg Pet - Mapping	262.50	0.00	262.50	100.0%
Total 5056 · License Change Petition	10,696.00	0.00	10,696.00	100.0%
5057 · LAFCo Applications				
5057.01 · LAFCo Apps - Legal Counsel	252.45	0.00	252.45	100.0%
Total 5057 · LAFCo Applications	252.45	0.00	252.45	100.0%
5058 · Demand Mgmt Pilot				
5058.02 · Demand Pilot- Engineering	1,265.00	0.00	1,265.00	100.0%
5058.03 · Demand Pilot-Funding Analysis	1,437.50	0.00	1,437.50	100.0%
5058.04 · Demand Pilot-Grant Writing	15,572.50	0.00	15,572.50	100.0%
Total 5058 · Demand Mgmt Pilot	18,275.00	0.00	18,275.00	100.0%
5059 · Trans Basin Diversion				
5059.01 · TBD - Legal Counsel	21,546.52	0.00	21,546.52	100.0%
5059.02 · TBD- Engineering	15,257.50	0.00	15,257.50	100.0%
5059.03 · TBD- IWPC	50,000.00	0.00	50,000.00	100.0%
5059 · Trans Basin Diversion - Other	601.80	0.00	601.80	100.0%
Total 5059 · Trans Basin Diversion	87,405.82	0.00	87,405.82	100.0%
5060 · Coyote Valley Dam Improvments				
5060.01 · COY via IWPC	7,000.00	0.00	7,000.00	100.0%
Total 5060 · Coyote Valley Dam Improvments	7,000.00	0.00	7,000.00	100.0%
Total 5050 · Projects	132,281.85	7,690.45	124,591.40	1,620.1%
Total Water Supply Expenses	261,826.47	110,738.24	151,088.23	136.4%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	6,262.01	25,904.45	-19,642.44	-75.8%
5102 · Audit	8,000.00	19,000.00	-11,000.00	-57.9%
5103 · Engineering- General	17,833.00	0.00	17,833.00	100.0%
5105 · Legal-General	6,613.35	24,843.63	-18,230.28	-73.4%
5107 · Public Relations-general	0.00	150.00	-150.00	-100.0%
5109 · Human Resources	2,730.00	12,805.00	-10,075.00	-78.7%
5110 · Strategic Planning	0.00	2,150.00	-2,150.00	-100.0%
Total 5100 · Consulting	41,438.36	84,853.08	-43,414.72	-51.2%
5120 · Vehicle	2,917.98	1,243.42	1,674.56	134.7%
5130 · Insurance	6,451.54	10,551.55	-4,100.01	-38.9%
5140 · LAFCO Apportionment Fee	1,100.37	1,268.73	-168.36	-13.3%
5150 · Memberships	6,019.00	5,930.00	89.00	1.5%
5160 · Office Operating Expenses	6,695.83	8,164.30	-1,468.47	-18.0%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	3,859.07	5,297.45	-1,438.38	-27.2%
5180 · Stipends, Meetings	5,465.25	5,200.00	265.25	5.1%
5190 · Property Tax Admin Fees	0.00	992.34	-992.34	-100.0%
5200 · Election	0.00	331.74	-331.74	-100.0%
5299 · Miscellaneous Expense (Revenue)	0.00	27.38	-27.38	-100.0%
Total General & Administrative Exp	78,447.40	128,359.99	-49,912.59	-38.9%
Total Expense	507,152.40	431,206.44	75,945.96	17.6%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Net Ordinary Income	145,895.21	-17,290.35	163,185.56	943.8%
Other Income/Expense				
Other Expense				
5010 · GASB68 Pension Liability Change	0.00	29,480.00	-29,480.00	-100.0%
5700 · Use of Wtr Reliability Reserve				
5700.1 · IWPC Contributions	46,700.00	0.00	46,700.00	100.0%
5700.2 · UVB GSA Contributions	30,000.00	0.00	30,000.00	100.0%
Total 5700 · Use of Wtr Reliability Reserve	76,700.00	0.00	76,700.00	100.0%
5710 · Use of Capital Reserves	10,903.97	0.00	10,903.97	100.0%
5900 · Depreciation Expense	0.00	20,939.50	-20,939.50	-100.0%
Total Other Expense	87,603.97	50,419.50	37,184.47	73.8%
Net Other Income	-87,603.97	-50,419.50	-37,184.47	-73.8%
Net Income	58,291.24	-67,709.85	126,001.09	186.1%

Mendocino County Russian River Flood Control District
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	300,174.71	265,565.19	34,609.52	13.0%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	150,140.23	200,110.49	-49,970.26	-25.0%
1001.01 · General Savings	100,000.00	50,000.00	50,000.00	100.0%
1001 · SBMC Savings - Other	25.22	0.00	25.22	100.0%
Total 1001 · SBMC Savings	250,165.45	250,110.49	54.96	0.0%
1010 · LAIF				
1011 · Capital Reserve	73,670.00	56,000.00	17,670.00	31.6%
1012 · Emergency Reserve	37,500.00	28,000.00	9,500.00	33.9%
1013 · Operating Reserve	255,850.00	210,000.00	45,850.00	21.8%
1014 · Water Reliability Reserve	151,632.92	205,602.55	-53,969.63	-26.3%
Total 1010 · LAIF	518,652.92	499,602.55	19,050.37	3.8%
1019 · LAIF - Fair Market Value	-7,579.72	-7,579.72	0.00	0.0%
Total Checking/Savings	1,061,413.36	1,007,698.51	53,714.85	5.3%
Other Current Assets				
1210 · Interest Receivable	0.00	3,922.58	-3,922.58	-100.0%
1220 · Taxes Receiveable	21,563.91	27,503.37	-5,939.46	-21.6%
Total Other Current Assets	21,563.91	31,425.95	-9,862.04	-31.4%
Total Current Assets	1,082,977.27	1,039,124.46	43,852.81	4.2%
Fixed Assets				
1401 · Meters & Vehicles	147,783.80	147,783.80	0.00	0.0%
1499 · Accumulated Depreciation	-100,358.05	-100,358.05	0.00	0.0%
Total Fixed Assets	47,425.75	47,425.75	0.00	0.0%
Other Assets				
1600 · Deferred Outflows	46,819.00	46,819.00	0.00	0.0%
Total Other Assets	46,819.00	46,819.00	0.00	0.0%
TOTAL ASSETS	1,177,222.02	1,133,369.21	43,852.81	3.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2010 · Accrued Expenses	0.00	7,787.50	-7,787.50	-100.0%

Mendocino County Russian River Flood Control District
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
2020 · Accrued Payroll	0.00	6,572.27	-6,572.27	-100.0%
2030 · Vacation Accrual	24,980.77	24,980.77	0.00	0.0%
2050 · Payroll Liabilities				
2055 · ER PERS Payable	0.00	134.46	-134.46	-100.0%
2056 · EE PERS Payable	0.00	121.50	-121.50	-100.0%
2057 · Roth 457(b) Payable	0.00	150.00	-150.00	-100.0%
2058 · 1959 Survivor Benefits (Liab)	0.00	1.00	-1.00	-100.0%
Total 2050 · Payroll Liabilities	0.00	406.96	-406.96	-100.0%
2070 · Direct Deposit Liabilities	328.30	0.00	328.30	100.0%
Total Other Current Liabilities	25,309.07	39,747.50	-14,438.43	-36.3%
Total Current Liabilities	25,309.07	39,747.50	-14,438.43	-36.3%
Long Term Liabilities				
2600 · Deferred Inflows	2,265.00	2,265.00	0.00	0.0%
2700 · Net Pension Liability	59,381.00	59,381.00	0.00	0.0%
Total Long Term Liabilities	61,646.00	61,646.00	0.00	0.0%
Total Liabilities	86,955.07	101,393.50	-14,438.43	-14.2%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	490,858.76	558,568.61	-67,709.85	-12.1%
Net Income	58,291.24	-67,709.85	126,001.09	186.1%
Total Equity	1,090,266.95	1,031,975.71	58,291.24	5.7%
TOTAL LIABILITIES & EQUITY	1,177,222.02	1,133,369.21	43,852.81	3.9%

Mendocino County Russian River Flood Control District
Monthly Payment Detail

Cash Basis

As of May 31, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
05/08/2024	Intuit	Annual Software Subscription	-649.00
05/08/2024	Intuit	Monthly payroll subscription	-6.00
05/09/2024	Cardmember Service	Credit card 3/13-4/11/24	-758.74
05/11/2024	Eide Bailly	Accounting, March 2024 service Dates	-315.90
05/11/2024	Humanage HR, LLC	HR Consultant April service dates	-195.00
05/11/2024	USGS	Gages, Bill #91155547	-7,237.50
05/13/2024	Balance Hydrologics	invoice 222029-0424	-1,788.75
05/14/2024	Team Mobile	Monthly cell phone service	-208.50
05/17/2024	IWPC JPA	Administrative, legal, & consultant costs contribution.	-60,000.00
05/21/2024	Environmental Systems Researc...	GIS program subscription for 07/31/24- 07/30/25	-550.00
Total 1000 · SBMC Checking			-71,709.39
TOTAL			-71,709.39

Project Water Worksheet as of June 1, 2024

(No contract changes from previous report)

**Current 2024 totals
in Acre Feet**

Project Water Licensed to MC RRFC & WCID:	7940
Contracted Non-Retail Suppliers:	4972
Contracted Retail Suppliers:	2305.15

Calpella CWD	85
Henry Station Mutual Water Co	8
Hopland PUD	222
Millview CWD - All Use	1171.15
Rogina Water	200
River Estates Mutual Water Company	26
Willow CWD - All Use	593
Contracted Retail Suppliers Total:	2305.15

Contracted Total:	7277.15
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Current Uncontracted Water Supply for 2024:	662.85
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Redwood Valley County Water District 2024 Surplus Use Totals:

Month	Water Requested, in acre feet	Water diverted, in acre feet	Remaining AF Available in 2024 only
Jan 2024	projections not yet established	13.89	undetermined
Feb 2024	projections not yet established	0.00	
Mar 2024	projections not yet established	14.46	
Apr 2024	projections not yet established	59.75	
May 2024			
June 2024			
July 2024			
Aug 2024			
Sept 2024			
Oct 2024			
Nov 2024			
Dec 2024			
Totals:		88.10	

5 **DRAFT MINUTES**
6 **Regular Meeting of May 13, 2024**
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

9 Vice President White called the meeting to order at 5:31 PM.

10 Trustees Present: Alfred White, Vice President
11 John Bailey, Treasurer
12 John Reardan, Trustee
13 Tyler Rodrigue, Trustee
14

15 Absent: Christopher Watt, President

16 Staff: Elizabeth Salomone, General Manager
17
18

19 **2. Approval of Agenda**

20 Treasurer Bailey moved to approve the agenda. Trustee Reardan seconded the motion. The motion was
21 approved by the following vote:

22 Ayes: 4 (Reardan, Rodrigue, Bailey, White)
23 Absent: 1 (Watt)
24

25 **3. Public Expression:**

26 Peter Richardson introduced himself as a representative of a District customer (Henry Station Mutual Water
27 Company) and also an appropriative water right holder. Redwood Valley County Water District Board Member
28 Bree Klotter recommended the documentary The River’s Last Chance.
29

30 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

31 **4. Ukiah Valley Groundwater Sustainability Agency Update**

32 Vice President White presented the item, providing an update on staff changes and the rate and fee study
33 progress. Comments and questions were offered by Trustees and public comment offered by Peter
34 Richardson.
35

36 **5. 2024 District Trustee Elections**

37 GM Salomone presented the item. Comments and questions were offered by Trustees and public comment
38 offered by Peter Richardson.
39

40 **6. WORKSHOP DRAFT of Fiscal Year 2024-2025 Budget and Rate Setting**

41 GM Salomone and Treasurer Bailey presented the item. Comments and questions were offered by Trustees.
42
43 In reviewing the current Fiscal Year 2024-2024 budget vs actuals, actual revenue exceeded budget due to
44 payments of invoices from previous fiscal years and the sale of surplus water to Redwood Valley County
45 Water District. Actual expenses were less than budgeted due primarily to not hiring additional staff and
46 anticipated projects not moving forward.
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In reviewing the draft Fiscal Year 2024-2025 budget, proposed expenses will be over \$200,000 less than the previous year therefore the Board considered a reduction in the price per acre foot from the current \$68. It was noted that no contribution would be made to the Groundwater Sustainability Agency since it was expected to implement a rate and fee structure. Contributions to Inland Water and Power Commission for work on the future trans basin diversion is being shown under Projects: Trans Basin Diversion budget line. Project costs are expected to be less than the previous year.

The Board directed GM to prepare a Proposed Final Budget for Fiscal Year 2023-2024 for Board approval setting the annual price-per-acre-foot rate at \$61.

REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS

7. Water Supply Conditions Update

Clarifying questions were asked and answered.

8. Consent Calendar

- a) Acceptance of the April 2024 Financial Reports
- b) Approval of April 1, 2024 Regular Board Meeting minutes
- c) Approval of April 19, 2024 Special Board Meeting minutes

Trustee Reardan moved to approve the consent calendar. Trustee Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes:	4 (Reardan, Rodrigue, Bailey, White)
Absent:	1 (Watt)

9. Trustee & Committee Reports

- a) LAFCo MSR/SOI & Annexation Ad Hoc: discussed in Agenda Item 7.

Trustee Reardan provided an update on the May Mendocino County Inland Water & Power Commission meeting.

Treasurer Bailey shared on relevant discussions he had at a recent Economic Development meeting and spoke to Humboldt County Supervisor Steve Madrone on the trans basin diversion.

10. General Manager Report & Correspondence

GM Salomone answered questions on the progress of the proposed annexation of Redwood Valley County Water District service area into the District.

11. Direction on Future Agenda Items

Consideration of Trustee liaison assignments, Final budget approval, investment account policy update.

12. CLOSED SESSION

- (1) *Government Public Employee Performance Evaluation: Gov. Code §54957 (General Manager).*
- (2) *Conference with Labor Negotiators: board representative – Board President or HR Consultant, Unrepresented Employee: General Manager*

The Board held a closed session from 6:48 PM to 6:56 PM.

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Trustee Reardan moved to approve the proposed addendum to Elizabeth Salomone’s Employment Agreement and direct the District’s Accountant and Payroll Specialist to implement it. Trustee Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, Bailey, White)
Absent: 1 (Watt)

ADJOURNMENT

Trustee Reardan moved to adjourn the meeting at 6:56 PM. Trustee Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, Bailey, White)
Absent: 1 (Watt)

APPROVED by Board of Trustees on June 3, 2024

President of the Board of Trustees

Secretary of the Board of Trustees

President

Christopher Watt

Vice President

Alfred White

Treasurer

John Bailey

Trustee

Tyler Rodrigue

Trustee

John Reardan