



AMENDED - NOTICE OF THE REGULAR MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE AND SPECIAL MEETING OF THE BOARD OF DIRECTORS (FINANCE & ADMINISTRATION)

(Per paragraph 3 on page 10 under subsection *Committee Meetings* of the Board Handbook: The Board, as a practice, generally does not take final action on items during committee meetings, unless District staff determines the urgency of the item requires immediate action that cannot be delayed until a subsequent regular bi-monthly Board meeting.)

MEETING DATE: April 27, 2023

TIME: 9:30 a.m.

LOCATIONS: This meeting will be held remotely and in-person.
(Directors Monty Schmitt and Larry Russell will be participating virtually at other locations.)

| Open Session | Outside Locations for Directors | Virtually |
|--|--|---|
| Marin Water, Board Room 220 Nellen Avenue Corte Madera, CA 94925 | Best Western Country Inn 2025 Riverwalk Drive Room 212* Fortuna, CA 95540 (Director Schmitt) San Jose Superior Court Department 1, Kulkarni on 2 nd Floor 191 First Street San Jose, CA 95113 (Director Russell) | URL: https://us06web.zoom.us/j/81110533069 Webinar ID: 868 2299 5553 Phone Call: 1-669-444-9171 |

EMAILED PUBLIC COMMENTS: Submit your comments in advance of the meeting to BoardComment@MarinWater.org. All emailed comments received by 7:30 a.m. on the day of the meeting will be provided to the Board of Directors prior to the meeting. Please do not include personal information in your comment that you do not want published on our website such as phone numbers and home addresses.

PARTICIPATION DURING THE MEETING:

In-person Attendee: Fill out a speaker card prior and place it next to the Board Secretary. List the number of the agenda item(s), for which you would like to provide a comment. Once you’re called, proceed to the lectern to make your comment.

Virtual Attendee: Click on the “raise hand” button on the bottom of the Zoom screen. If you are joining by phone and would like to comment, press *9 and staff will call on you by the last four digits of your phone number.

(Note: The board president may shorten the amount of time for public comment due to large numbers of both in-person and virtual attendees.)

| AGENDA ITEMS | RECOMMENDATIONS |
|---|------------------------|
| Call to Order and Roll Call | |
| Adoption of Agenda | <i>Approve</i> |
| Public Comment - Items Not on the Agenda | |
| Members of the public may comment on any items not listed on the agenda during this time. Comments will be limited to three (3) minutes per speaker, and time limits may be reduced by the board president to accommodate the number of speakers and ensure that the meeting is conducted in an efficient manner. | |
| Calendar (9:40 a.m. – Time Approximate) | |
| 1. Minutes of the Finance & Administration Committee/Board of Directors (Finance & Administration) Special Meeting of March 28, 2023 <i>(Approximate Time 1 Minute)</i> | <i>Approve</i> |
| 2. Insurance Update <i>(Approximate Time 20 Minutes)</i> | <i>Information</i> |
| 3. Monthly Financial Update March 2023 <i>(Approximate Time 20 Minutes)</i> | <i>Information</i> |
| 4. Human Resources Update – Review of 2023 Goals <i>(Approximate Time 20 Minutes)</i> | <i>Information</i> |
| Adjournment (10:41 a.m. – Time Approximate) | |

***MARIN WATER BOARD OF DIRECTORS ORDER OF ROLL CALL:** RANJIV KHUSH, LARRY RUSSELL, MATT SAMSON, MONTY SCHMITT, AND JED SMITH

ADA NOTICE AND HEARING IMPAIRED PROVISIONS:

In accordance with the Americans with Disabilities Act (ADA) and California Law, it is Marin Water’s policy to offer its public programs, services, and meetings in a manner that is readily accessible to everyone, including those with disabilities. If you are an individual with a disability and require a copy of a public hearing notice, an agenda, and/or agenda packet in an appropriate alternative format, or if you require other accommodations, please contact Board Secretary Terrie Gillen at 415.945.1448, at least two days in advance of the meeting. Advance notification will enable Marin Water to make reasonable arrangements to ensure accessibility.

INFORMATION AGENDAS ARE AVAILABLE FOR REVIEW AT THE CIVIC CENTER LIBRARY, CORTE MADERA LIBRARY, FAIRFAX LIBRARY, MILL VALLEY LIBRARY, MARIN WATER OFFICE, AND ON THE MARIN WATER WEBSITE (MARINWATER.ORG)

FUTURE BOARD MEETINGS

| Dates | Meetings |
|--|--|
| Tuesday, May 2, 2023* 6:30 p.m. 5 p.m. | <ul style="list-style-type: none">• Board of Directors’ Regular Bi-Monthly Meeting.- Closed Session at 5:01 p.m., Open Session at 6:30 p.m. , and Budget Study Session to immediately follow. |
| Wednesday, May 3, 2023 4 p.m. | <ul style="list-style-type: none">• Special Meeting of the Board of Directors Closed Session – Conference with Labor Negotiator |
| Tuesday, May 16, 2023 6:30 p.m. | <ul style="list-style-type: none">• Board of Directors’ Regular Bi-Monthly Meeting, including Public Hearing on Proposed Rate Increases |


Board Secretary

*A Closed Session at 5:30 p.m. was added to the meeting of May 2, prior to the open session beginning at 6:30 p.m.

*MARIN WATER BOARD OF DIRECTORS ORDER OF ROLL CALL: RANJIV KHUSH, LARRY RUSSELL, MATT SAMSON, MONTY SCHMITT, AND JED SMITH



Item Number: 01
Meeting Date: 04-27-2023
Meeting: Finance & Administration Committee/
Board of Directors (Finance & Administration)

Approval Item

TITLE

Minutes of the Finance & Administration Committee and Board of Directors (Finance & Administration) Special Meeting of March 28, 2023

RECOMMENDATION

Approve the minutes

SUMMARY

The Finance & Administration Committee and Board of Directors (Finance & Administration) held a special meeting on March 28, 2023. The minutes of that meeting are attached.

DISCUSSION

None

FISCAL IMPACT

None

ATTACHMENT(S)

1. Minutes of the March 28, 2023, Special Meeting of the Finance & Administration Committee/Board of Directors (Finance & Administration)

| DEPARTMENT OR DIVISION | DIVISION MANAGER | APPROVED |
|--|---|--|
| Communications & Public Affairs Department |  Terrie Gillen Board Secretary |  Ben Horenstein General Manager |

**MARIN MUNICIPAL WATER DISTRICT
SPECIAL MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE AND
SPECIAL MEETING OF THE BOARD OF DIRECTORS (FINANCE & ADMINISTRATION)**

MINUTES

Tuesday, March 28, 2023

Held Virtually and In-Person at:

Marin Water, Board Room, 220 Nellen Avenue, Corte Madera, CA 94925, for Open Session and at Marin Water, Mt. Tamalpais Conference Room, 220 Nellen Avenue, Corte Madera, CA 94925 for Closed Session

CALL TO ORDER AND ROLL CALL:

Chair Jed Smith called the meeting to order at 1:30 p.m.

Directors Present: Ranjiv Khush, Matt Samson, Larry Russell, Monty Schmitt, and Jed Smith

Directors Absent: None

ADOPT AGENDA:

On motion made by Director Khush and seconded by Director Samson, the board approved the adoption of the agenda. The following roll call vote was made.

Ayes: Directors Khush, Russell, Samson, Schmitt, and Smith

Noes: None

There were no public comments.

PUBLIC COMMENT:

There were no public comments.

CALENDAR ITEMS:

Item 1 Minutes of the Finance & Administration Committee/Board of Directors (Finance & Administration) Meeting of February 23, 2023

On motion made by Director Samson and seconded by Vice Chair Schmitt, the committee approved the minutes. The following roll call vote was made.

Ayes: Directors Khush, Russell, Samson, Schmitt, and Smith
Noes: None

There were no public comments.

Vice Chair Schmitt announced that he would recuse himself from Agenda Items 2 and 3 due to potential conflict of interests based on his employment and left the Board Room.

Item 2 Consider Position on State Senate Bill 23 for Streamlining Permitting of Water Supply Projects

Water Resources Director Paul Sellier presented this item. The committee and staff reviewed and discussed the proposed positions of Senate Bill 23.

There was one (1) public comment.

On motion by Director Russell and seconded by Chair Smith, this item was referred to the board for approval of a “Watch” position on this legislation.

Item 3 Consider Position on Assembly Bill 30

Grant and Legislative Coordinator Matt Sagues brought forth this item. The committee and staff reviewed and discussed the proposed positions of Assembly Bill 30.

There were no public comments.

On motion by Chair Smith and seconded by Director Samson, this item was referred to the board to approve a “support” position on this legislation.

Vice Chair Smith came back into the Board Room.

Item 4 Policy and Practices Updates

General Counsel Molly MacLean presented and discussed with the committee potential changes to the District’s practices regarding setting board calendar, updating General Manager settlement authority, dual noticing of committee meetings as board meetings, updating the Reserve Policy and the ADA Grievance Policy.

The committee provided feedback to staff. The board referred certain items to a regular board meeting for future action in line with the staff recommendations.

There were no public comments.

Item 5 Monthly Financial Update – February 2023

Finance Director Bret Uppendahl provided the monthly financial update. Discussion ensued

There were no public comments.

This was an informational item. The committee did not take any action.

CLOSED SESSION

PUBLIC COMMENT

There were no (0) public comments on the Closed Session item.

CONVENE TO CLOSED SESSION

At 3:27 p.m., Chair Smith adjourned the open session. All directors, except Directors Samson and Khush, went to the Mt. Tamalpais Conference Room to convene the Closed Session.

(Directors Khush and Samson had previously recused themselves from this item.)

Item 6 Conference with Legal Counsel – Existing Litigation

(California Government Code Section §54956.9)

Coalition of Sensible Taxpayers vs. Marin Municipal Water District
Case No.: CIV 1903160

CONVENE TO OPEN SESSION

At 4:13 p.m., the board left the Mt. Tamalpais Conference Room and reconvened the Open Session in the Board Room.

CLOSED SESSION REPORT OUT

Chair Smith announced that there was nothing to report from that meeting.

ADJOURNMENT

There being no further business, the Special Meeting of the Finance & Administration Committee and Special Meeting of the Board of Directors (Finance & Administration) adjourned at 4:14 p.m.

Board Secretary



Item Number: 02
Meeting Date: 04-27-2023
Meeting: Finance &
Administration Committee /
Board of Directors (Finance &
Administration)

Informational Item

TO: Finance & Administration Committee/Board of Directors (Finance & Administration)

FROM: Bret Uppendahl, Finance Director *BU*

THROUGH: Ben Horenstein, General Manager *BH*

DIVISION NAME: Administrative Services Division

ITEM: Insurance Update

SUMMARY

The Insurance Update will provide an overview of the current Insurance marketplace, trends and industry issues presented by the District's insurance broker, Alliant Insurance Services Inc. (Alliant).

DISCUSSION

The District's existing insurance policies are due for renewal on July 1, 2023 for Property, Excess Liability, Automobile Physical Damage, Excess Workers Compensation, Pollution, Cyber, Drone and Crime and Fidelity for Fiscal Year (FY) 2023/24. In FY 2022/23 annual overall cost for all insurance policies was \$1,367,563, an increase of approximately \$195,580 or 14.3% from the prior year.

In preparation of the FY 2023/24 insurance renewal, Alliant will discuss the current insurance marketplace, trends and industry issues to provide background for the formal approval of the District's insurance coverage and premium that will take place in June 2023.

FISCAL IMPACT

The final insurance premium rates will be presented to the Board for formal approval in June 2023 and the premium costs will be included in the FY 2024 budget.

ATTACHMENT(S)

None



Item Number: 03
Meeting Date: 04-27-2023
Meeting: Finance &
Administration Committee /
Board of Directors (Finance &
Administration)

Informational Item

TO: Finance & Administration Committee/Board of Directors (Finance & Administration)

FROM: Bret Uppendahl, Finance Director *BU*

THROUGH: Ben Horenstein, General Manager *BH*

DIVISION NAME: Administrative Services Division

ITEM: Monthly Financial Update – March 2023

SUMMARY

The Monthly Financial Update provides an overview of the fiscal year-to-date financials. As of March 2023, District revenue is \$78.4 million, which is 67.8% of budgeted revenue, and total expenditures including encumbrances are \$82.6 million, or 69.5% of budget. It is notable that water sales, excluding fixed charges, are down by approximately 17% compared to the original budget.

DISCUSSION

Budget to Actual Comparison – All Funds

Attached is the budget to actual comparison for fiscal year 2022/23 as of March 31, 2023. The budget to actual comparison is prepared by fund and includes revenues, expenditures and reserve balances. For reference, if revenues and expenses tracked linearly, they would be expected to be at 75% of the fiscal year budget at the end of March. Water sales, which are relatively higher in the summer months, would be expected to be 75.6% of the fiscal year budget at this time of year.

For the Operating Fund, total revenues as of March 31, 2023 are \$62.5 million, or 67.7% of budget. Total operating expenditures, not including depreciation and amortization or encumbrances, are \$64.7 million, or 69.5% of budget.

For the Capital and Fire Flow Funds, total revenues are \$15.9 million, which is 68.2% of budget. These revenues are comprised primarily of Capital Maintenance Fee (CMF) revenues of \$12.6 million, which are at 69.6% of the budget. Spending on capital and fire flow projects is \$11.6

million, or 45% of budget, as CIP projects typically do not follow linear trends in expenditures. As noted in Attachment 4, an additional \$6.3 million is encumbered, bringing total expenditures with encumbrances to \$17.9 million, or 69.4% of budget.

Water Sales and Consumption

The fiscal year to date billed water sales through March 31, 2023 were \$38 million, which is 62% of the annual water sales forecast, but only 83% of the expected revenue through the first eight months of the year. Billed water consumption through March 31, 2023 was 14,740 AF, which is 5.6% higher than this time last year, but still 13.6% below the budgeted consumption for this time of year.

Year-to-date total water sales and fixed charges (service charges and watershed fees) through March 31, 2023 were \$58.5 million, which is 65% of total annual revenue forecast of \$89.5 million. Compared to the same period for the previous fiscal year water sales and fixed charges increased by \$5.3 million, or 10%.

FISCAL IMPACT

None

ATTACHMENT(S)

1. Total Water Sales and Fixed Charges & Fees 2021/22 – 2022/23
2. Billed Water Consumption in AF FY 2010/11 – FY 2022/23
3. Budget to Actual Comparison for FY 2022/23
4. CIP Budget to Actual Comparison for FY 2022/23

Total Water Sales and Fixed Charges & Fees
Fiscal Years 2021/22 - 2022/23
 As of March: 75% of FY

| Month | Fixed Charges | | | | | | | | | | | |
|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|-------------------------------------|----------------------|----------------------|
| | Water Sales | | | Service Charges | | | Watershed Fee | | | Total Water Sales and Fixed Charges | | |
| | 21/22 Actual | 22/23 Budget | 22/23 Actual | 21/22 Actual | 22/23 Budget | 22/23 Actual | 21/22 Actual | 22/23 Budget | 22/23 Actual | 21/22 Actual | 22/23 Budget | 22/23 Actual |
| July | 3,893,617 | 4,948,239 | 4,004,486 | 1,432,518 | 1,531,262 | 1,491,919 | 332,621 | 353,462 | 347,285 | 5,658,756 | 6,832,962 | 5,843,690 |
| August | 5,886,691 | 7,946,782 | 6,238,059 | 2,074,186 | 2,217,160 | 2,022,429 | 455,201 | 483,723 | 442,385 | 8,416,079 | 10,647,665 | 8,702,873 |
| September | 4,294,155 | 5,798,487 | 5,301,598 | 1,481,820 | 1,583,962 | 1,722,033 | 342,629 | 364,097 | 396,510 | 6,118,604 | 7,746,546 | 7,420,141 |
| October | 5,453,392 | 7,767,333 | 6,612,684 | 2,192,958 | 2,344,119 | 2,267,764 | 477,901 | 507,845 | 494,777 | 8,124,251 | 10,619,297 | 9,375,226 |
| November | 2,677,846 | 4,666,597 | 3,463,774 | 1,486,790 | 1,589,274 | 1,552,383 | 346,372 | 368,075 | 361,370 | 4,511,008 | 6,623,946 | 5,377,527 |
| December | 3,552,122 | 5,657,127 | 4,698,812 | 2,031,521 | 2,171,553 | 2,271,573 | 441,494 | 469,157 | 495,278 | 6,025,136 | 8,297,837 | 7,465,663 |
| January | 1,664,573 | 2,573,704 | 2,328,433 | 1,135,794 | 1,214,085 | 1,561,040 | 255,662 | 271,681 | 362,617 | 3,056,029 | 4,059,470 | 4,252,090 |
| February | 3,880,028 | 4,131,394 | 3,459,990 | 2,641,800 | 2,823,900 | 2,259,531 | 593,654 | 630,851 | 495,961 | 7,115,482 | 7,586,145 | 6,215,482 |
| March | 2,285,758 | 2,508,805 | 1,911,228 | 1,539,758 | 1,645,893 | 1,571,792 | 355,428 | 377,699 | 363,171 | 4,180,944 | 4,532,397 | 3,846,191 |
| April | 4,289,931 | 4,791,568 | | 2,160,928 | 2,309,881 | | 473,692 | 503,373 | | 6,924,551 | 7,604,822 | - |
| May | 2,973,096 | 3,476,035 | | 1,509,254 | 1,613,287 | | 348,806 | 370,662 | | 4,831,157 | 5,459,984 | - |
| June | 5,266,386 | 6,615,188 | - | 2,186,861 | 2,337,601 | - | 476,966 | 506,852 | - | 7,930,213 | 9,459,641 | - |
| TOTAL | \$ 46,117,595 | \$ 60,881,258 | \$ 38,019,065 | \$ 21,874,190 | \$ 23,381,979 | \$ 16,720,463 | \$ 4,900,426 | \$ 5,207,474 | \$ 3,759,353 | \$ 72,892,211 | \$ 89,470,711 | \$ 58,498,881 |

| | | | | | | | |
|------------------------------|------|------------------------------|------|------------------------------|------|------------------------------|------|
| Monthly Budget to Actual: | 83% | Monthly Budget to Actual: | 98% | Monthly Budget to Actual: | 98% | Monthly Budget to Actual: | 87% |
| % of Annual Budget: | 62% | % of Annual Budget: | 72% | % of Annual Budget: | 72% | % of total budget received: | 65% |
| Actual to Actual (thru Mar): | 113% | Actual to Actual (thru Mar): | 104% | Actual to Actual (thru Mar): | 104% | Actual to Actual (thru Mar): | 110% |

**Billed Water Consumption In AF
Fiscal Year 2012/13 - 2022/23**

| Month | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Actual | 17/18 Actual | 18/19 Actual | 19/20 Actual | 2021 Actual | 21/22 Actual | 22/23 Budget | 22/23 Actual | Monthly Budget Variance | Actual to % Change |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------------|--|---------------------------------------|
| July | 2,160 | 2,205 | 1,969 | 1,628 | 1,876 | 1,931 | 1,975 | 1,834 | 2,022 | 1,642 | 1,868 | 1,562 | -16.42% | -4.92% |
| August | 3,564 | 3,407 | 3,186 | 2,620 | 3,012 | 3,206 | 3,245 | 3,112 | 3,215 | 2,500 | 3,018 | 2,476 | -17.95% | -0.95% |
| September | 2,333 | 2,244 | 1,973 | 1,775 | 1,939 | 2,027 | 2,145 | 2,112 | 2,205 | 1,604 | 2,016 | 1,881 | -6.71% | 17.27% |
| October | 3,163 | 3,215 | 2,778 | 2,583 | 2,767 | 3,140 | 2,951 | 3,058 | 3,124 | 2,293 | 2,856 | 2,498 | -12.56% | 8.91% |
| November | 1,586 | 1,931 | 1,454 | 1,490 | 1,340 | 1,705 | 1,664 | 1,837 | 1,882 | 1,153 | 1,634 | 1,329 | -18.64% | 15.32% |
| December | 1,911 | 2,433 | 1,984 | 1,935 | 1,646 | 1,914 | 2,169 | 2,295 | 2,418 | 1,439 | 2,080 | 1,795 | -13.72% | 24.74% |
| January | 1,005 | 1,342 | 1,065 | 991 | 910 | 942 | 993 | 1,186 | 1,157 | 735 | 1,018 | 984 | -3.35% | 33.87% |
| February | 1,680 | 1,996 | 1,651 | 1,450 | 1,392 | 1,754 | 1,525 | 1,556 | 1,625 | 1,646 | 1,588 | 1,385 | -12.78% | -15.84% |
| March | 1,054 | 1,042 | 1,048 | 832 | 846 | 992 | 879 | 1,105 | 970 | 948 | 975 | 830 | -14.89% | -12.41% |
| April | 2,016 | 1,627 | 1,910 | 1,467 | 1,375 | 1,612 | 1,427 | 1,883 | 1,775 | 1,717 | 1,700 | - | | |
| May | 1,655 | 1,308 | 1,379 | 1,067 | 1,092 | 1,240 | 1,224 | 1,378 | 1,459 | 1,209 | 1,318 | - | | |
| June | 3,161 | 2,642 | 2,344 | 2,478 | 2,416 | 2,516 | 2,349 | 2,711 | 2,559 | 2,217 | 2,459 | - | | |
| TOTAL | <u>25,290</u> | <u>25,390</u> | <u>22,742</u> | <u>20,316</u> | <u>20,611</u> | <u>22,978</u> | <u>22,546</u> | <u>24,065</u> | <u>24,410</u> | <u>19,104</u> | <u>22,531</u> | <u>14,740</u> | | |
| | | | | | | | | | | | | | Budget-to-Actual Basis | -13.57% |
| | | | | | | | | | | | | | Actual-to-Actual Basis | 5.59% |
| | | | | | | | | | | | | | % of Total Budget | 65.42% |

Marin Municipal Water District
Budget to Actual Comparison for 2022/23 - All Funds
Actual as of March 31, 2023
Preliminary Unaudited

Operating Fund

| Revenues and Expenditures | FY 2023 Adjusted Budget | Actual as of March 31, 2023 | % of Budget |
|---|----------------------------|--------------------------------|------------------|
| Revenues: | | | |
| <i>Water Sales and Service Charge:</i> | | | |
| Water Sales | \$ 60,881,258 | \$ 38,019,065 | 62.4% |
| Service Charge | 23,381,979 | 16,720,463 | 71.5% |
| Watershed Management Fee | 5,207,474 | 3,759,353 | 72.2% |
| Total Water Sales and Service Charge | 89,470,711 | 58,498,881 | 65.4% |
| <i>Other Revenues:</i> | | | |
| Rents | 666,903 | 599,325 | 89.9% |
| Grants | - | 1,597,014 | - |
| Watershed Rents | 939,166 | 752,108 | 80.1% |
| Watershed Payments | 365,116 | 270,217 | 74.0% |
| Late Payment and Special Read Charges | 120,133 | 191,281 | 159.2% |
| Interest | 286,804 | 422,172 | 147.2% |
| Miscellaneous | 350,647 | 126,548 | 36.1% |
| Total Other Revenues | 2,728,769 | 3,958,665 | 145.1% |
| Total Operating Revenues | 92,199,480 | 62,457,547 | 67.7% |
| Expenditures: | | | |
| Personnel services | 54,014,518 | 36,841,393 | 68.2% |
| Materials and supplies | 3,342,564 | 2,180,285 | 65.2% |
| Operations | 10,556,432 | 7,128,761 | 67.5% |
| Water conservation rebate program | 569,855 | 286,728 | 50.3% |
| Electrical power | 5,480,047 | 3,363,346 | 61.4% |
| Water purchased | 8,424,000 | 5,313,364 | 63.1% |
| Insurance, including claims | 1,463,000 | 1,787,876 | 122.2% |
| General and administrative | 4,216,939 | 3,479,333 | 82.5% |
| Debt service - interest and principal | 9,706,507 | 7,279,880 | 75.0% |
| Overhead cost allocated to capital | (4,700,000) | (3,010,369) | 64.1% |
| Total Operating Expenditures | 93,073,862 | 64,650,598 | 69.5% |
| Net Operating Fund Increase/(Decrease) | \$ (874,382) | \$ (2,193,051) | |
| Operating Fund Balance | | | |
| Opening Fund Balance (Unrestricted) | \$ 27,365,295 | \$ 27,365,295 | |
| Net Operating Fund Increase(Decrease) | (874,382) | (2,193,051) | |
| Accrual adjustments | | 180,143 | |
| Ending Fund Balance | \$ 26,490,914 | \$ 25,352,387 | |

Marin Municipal Water District
Budget to Actual Comparison for 2022/23 - All Funds
Actual as of March 31, 2023
Preliminary Unaudited

Capital and Fire Flow Funds

| Revenues and Expenditures | FY 2023 Adjusted Budget | Actual as of March 31, 2023 | % of Budget |
|---|----------------------------|--------------------------------|----------------|
| Revenues: | | | |
| Customer Reimbursement Project | \$ 710,182 | \$ 453,825 | 63.9% |
| Interest Income | 10,000 | 110,658 | 1106.6% |
| Contributed Capital: | | | |
| Fire Flow | 4,500,000 | 2,503,576 | 55.6% |
| Capital Maintenance Fee | 18,065,625 | 12,573,191 | 69.6% |
| Capital Connection Fee | 100,000 | 133,330 | 133.3% |
| Capital Grants & Contribution | - | 166,052 | |
| Total Revenues and Contributed Capital | <u>23,385,807</u> | <u>15,940,632</u> | 68.2% |
| Capital Expenditures: | | | |
| Capital Projects - District | 20,676,261 | 10,684,213 | 51.7% |
| Capital Projects - Fire Flow | 4,635,686 | 646,385 | 13.9% |
| Capital equipment purchases | 574,738 | 315,160 | 54.8% |
| Total Capital and Fire Flow Expenditures | <u>25,886,685</u> | <u>11,645,758</u> | 45.0% |
| Net Capital and Fire Flow Fund Increase/(Decrease) | <u>\$ (2,500,878)</u> | <u>\$ 4,294,874</u> | -171.7% |
| Capital Fund Balance | | | |
| Capital Fund | | | |
| Opening Fund Balance | \$ 10,779,360 | \$ 10,779,360 | |
| Net Capital Fund Increase(Decrease) | (1,790,454) | 2,586,791 | |
| Capital equipment purchases | (574,738) | (315,160) | |
| Interest Adjustment | | 43,088 | |
| Accrual adjustments | | (1,537,731) | |
| Ending Fund Balance | <u>\$ 8,414,168</u> | <u>\$ 11,556,348</u> | |
| Fire Flow Fund | | | |
| Opening Fund Balance | \$ 3,461,244 | \$ 3,461,244 | |
| Net Fire Flow Fund Increase(Decrease) | (135,686) | 1,857,192 | |
| Interest Adjustment | - | 67,570 | |
| Ending Fund Balance | <u>\$ 3,325,558</u> | <u>\$ 5,386,005</u> | |


| CIP Projects | FY2022/23 Adjusted Budget | Capital Projects YTD Actual Expenditures | Encumbered for Contracts | Total Capital & Fire Flow |
|--|------------------------------|--|-----------------------------|------------------------------|
| | | As of 3/31/23 | As of 3/31/23 | As of 3/31/23 |
| District Pipeline Replacement / Improvement | \$ 8,003,830 | \$ 4,867,492 | \$ 832,786 | \$ 5,700,278 |
| Replacements - Tank Maintenance & Replacement | \$ 1,610,145 | \$ 1,017,853 | \$ 570,862 | \$ 1,588,715 |
| Replacements - Treatment Plant Facilities | \$ 1,870,768 | \$ 1,079,900 | \$ 390,627 | \$ 1,470,526 |
| Replacements - Dam/Pump/Control System/Meters | \$ 1,317,677 | \$ 478,566 | \$ 214,886 | \$ 693,452 |
| Fire Chief's Fund | \$ 150,000 | \$ 30,373 | 2,414 | \$ 32,787 |
| Program Management- Asset Mangement | \$ 901,812 | \$ 53,042 | 198,770 | \$ 251,812 |
| System Improvements | \$ 197,742 | \$ 169,878 | \$ 12,338 | \$ 182,216 |
| Watershed - Minor Structures I/R/R | - | - | - | \$ - |
| Watershed - Ranger Residence & Minor Structure Im | - | - | - | \$ - |
| Watershed - Trail Repair and Improvement | 50,000 | - | 50,000 | \$ 50,000 |
| Watershed - Road Repair & Improvement | 975,535 | 460,521 | 54,012 | \$ 514,532 |
| Watershed - Natural Resource Project | 1,504,191 | 1,032,146 | 471,218 | \$ 1,503,364 |
| Reimbursable Grant Projects | 2,476,078 | 274,223 | 701,392 | \$ 975,615 |
| Reimbursable Customer Projects | \$ 1,467,011 | \$ 1,074,167 | \$ 5,680 | \$ 1,079,847 |
| Information Technology - Capital Equipments/Projec | \$ 151,471 | \$ 146,053 | \$ 2,663 | \$ 151,471 |
| Fire Flow Replacement | \$ 4,635,686 | \$ 646,385 | \$ 2,692,990 | \$ 3,339,375 |
| Capital Equipment Purchases | \$ 574,738 | \$ 315,160 | \$ 142,203 | \$ 420,701 |
| Total Capital Projects | \$ 25,886,685 | \$ 11,645,758 | \$ 6,342,840 | \$ 17,954,691 |




Item Number: 04
Meeting Date: 04-27-2023
Meeting: Finance and Administration Committee/
Board of Directors (Finance & Administration)

Informational Item

TO: Finance and Administration Committee/Board of Directors (Finance & Administration)

FROM: Vikkie Garay, Human Resources Manager 

THROUGH: Ben Horenstein, General Manager 

DEPARTMENT NAME: Human Resources

ITEM: Human Resources Updates – Review of 2023 Goals

SUMMARY

District staff will provide review and update of the Human Resources goals for 2023.

DISCUSSION

In addition to Human Resource's department goal of providing excellent customer service, managing human resources programs and maintaining compliance with all federal, state and local mandates, staff has developed goals that will advance the department and the organization.

Staff will provide a review and update of Human Resource department goals that were presented at the February 2023 retreat with the Board of Directors.

FISCAL IMPACT

All expenses related to human resources programs are allocated in the FY2023 budget.

ATTACHMENT(S)

None