



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

AGENDA

FINANCE COMMITTEE MEETING TUESDAY, MARCH 12, 2024 – 8:00 AM

PID BOARD MEETING ROOM 6332 CLARK ROAD, PARADISE, CA 95969

Committee Members: Board of Directors – Bob Matthews & Chris Rehmann
PID Staff – Brett Goodlin, Finance & Accounting Manager,
Tom Lando, District Manager and Mickey Rich, Assistant District Manager
Public Members – Gary Ledbetter and Marc Sulik

- ❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any persons requiring a special accommodation to participate, is requested to contact the District Secretary at 530-877-4971, extension 2039 at least 72 hours in advance of the meeting.*

- ❖ *The following options are available for members of the public interested in participating in the meeting remotely:*

Via Zoom Meeting: <https://us02web.zoom.us/j/88192841237>

Telephone: +1 669 900 6833 US (San Jose)

Meeting ID: 881 9284 1237

To improve participation during the meeting, we will be accepting public comments from Zoom Meeting participants during the meeting. The Board cannot take action on any matter not on the agenda. Public comments specific to an agenda item will be read directly after the agenda item and before the Board votes on an item.

Via Email or Telephone: Public comment will also be accepted by email with the subject line PUBLIC COMMENT ITEM NO. ____ to gborrayo@paradiseirrigation.com or telephone (530) 876-2039 by 7:30 a.m. on the day of the meeting.

1. Opening

2. Public Comment

This is the time for members of the audience to present items not on the agenda. No action can be taken on these items, but they may be placed on future agendas for consideration. Comments should be limited to a maximum of three minutes duration. If more time is needed, communication may be submitted in writing to committee members, or placed on the agenda for a future committee meeting.

3. Year-to-Date Finance Update and Discussion: Review of year-to-date Income Statement and Expenditures.

4. Expense Approval Report for February 2024

5. PID Budget Policy Review – Chapter 13 of PID Policy and Procedures

6. Paradise Irrigation District – Long-Range Financial Forecast Model Proposal from Baker Tilly US, LLP.

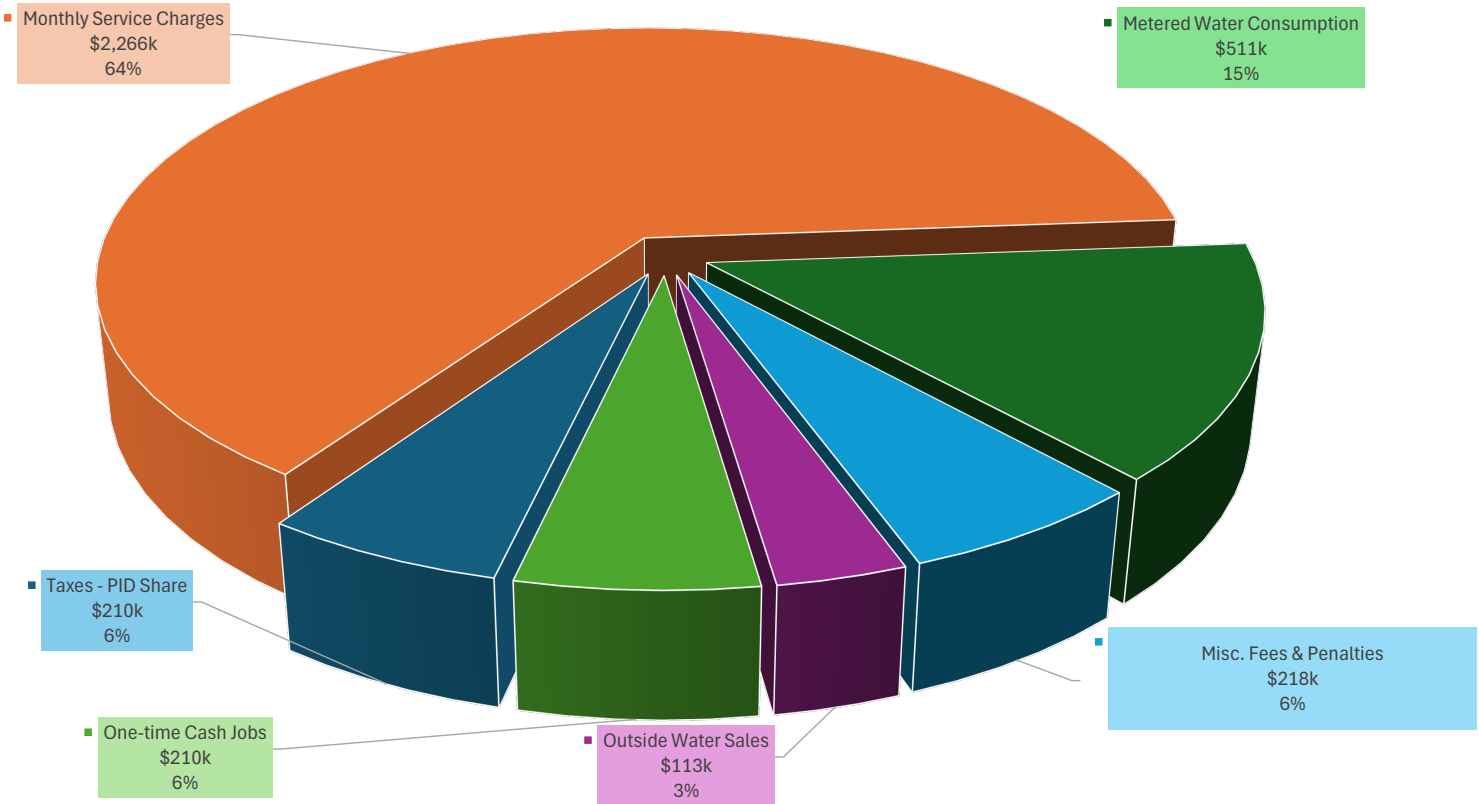
7. Finance Committee Meeting Calendar: Review of Finance Committee Meeting schedule for the remaining 2024 meeting dates and consider setting the meeting time for all meetings to 9:00 a.m.

8. Adjournment

3. Revenues - As of month end the District's total income recognized YTD was \$20,224,756

Operating Income		Fiscal YTD	Budget
Water Service, Fees, & Consumption		\$ 3,317,657	\$ 5,680,232
Installations and Custom Work		\$ 209,562	\$ 66,000
Total Operating Income		\$ 3,527,220	\$ 5,746,232

Fiscal Year to Date Operating Income July 2023 - February 2024

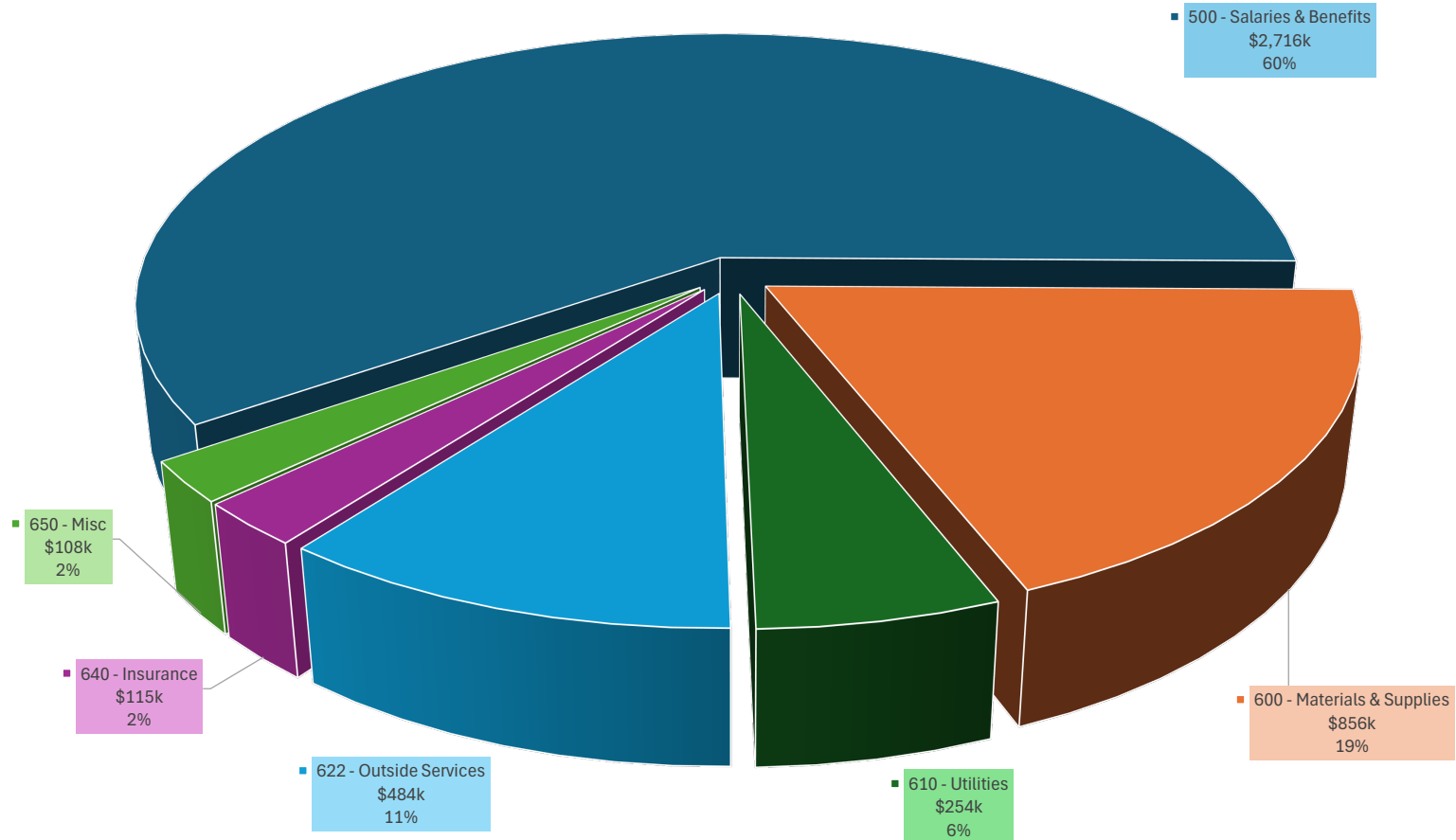


Taxes - PID Share	Includes revenues distributed by Butte County for property tax assessments and liens.
Monthly Service Charges	Includes revenues for monthly service fees for hydrant, business, irrigation, and residential meters.
Metered Water Consumption	Includes revenues for metered water consumption.
Misc. Fees & Penalties	Includes revenues for penalties, fines, and fees.
Outside Water Sales	Includes revenues for water sales to other agencies.
One-time Cash Jobs	Includes revenues for service installs, upgrades, repairs, and other misc. work.

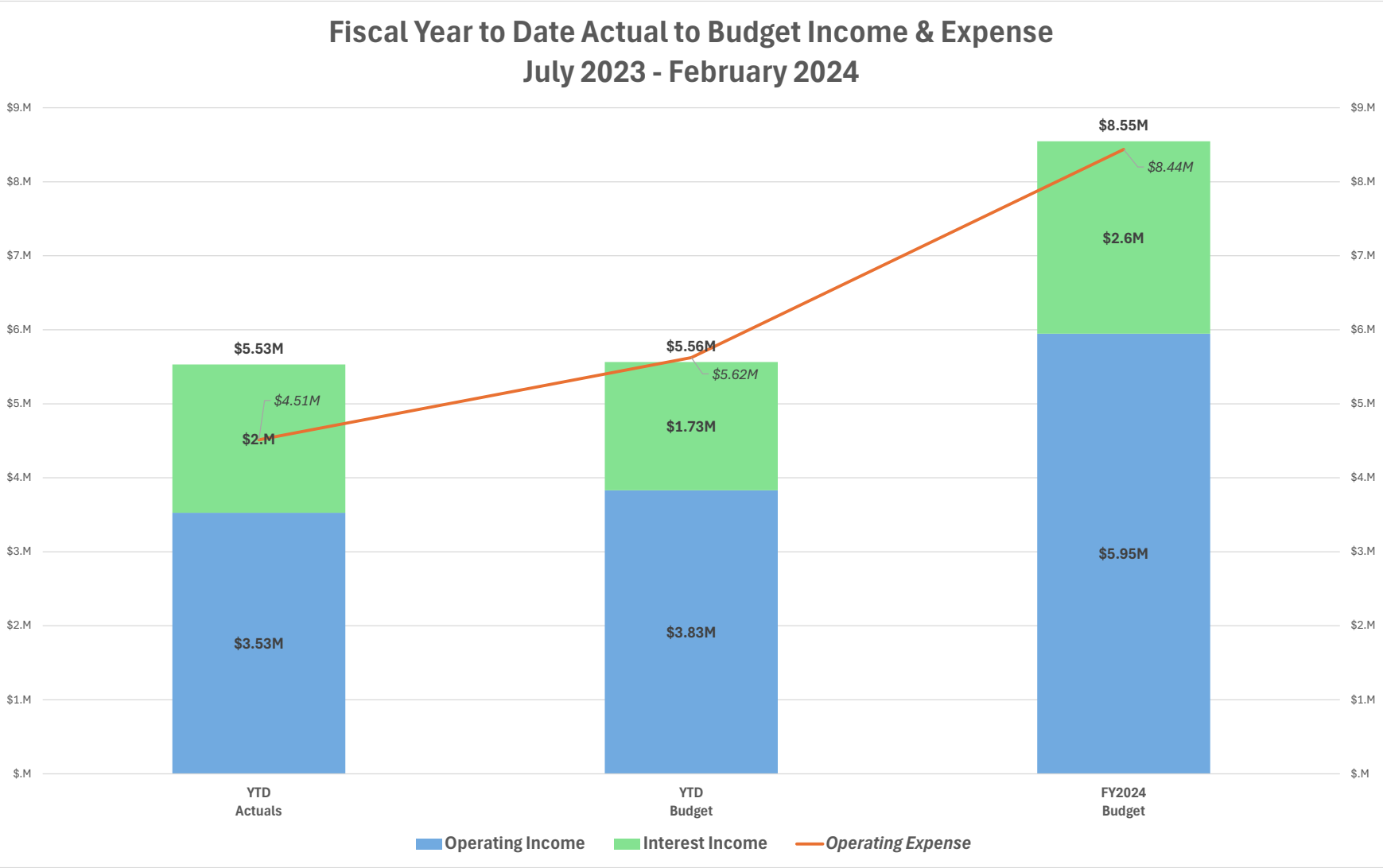
4. Expenses - As of month end the District's total cash expenditures YTD was \$15,846,905

Operating Expense		Fiscal YTD	Budget
	Source of Supply & Treatment	\$ 1,081,591	2,263,000
	Transmission & Distribution and Meter Shop	\$ 1,925,287	3,549,000
	Administration	\$ 1,506,747	\$2,625,000
	Total Operating Expense	\$ 4,513,625	\$8,437,000
Recovery & Capital Expenses			
	Total Recovery Expense	\$14,186,292	\$ -

Fiscal Year to Date Operating Expense July 2023 - February 2024



5. Budget - As of month end the District has collected 61% of the operating revenue budget and has spent 53% of the operating expense budget.



PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Account

February 1 - 29, 2024

*Displaying accounts greater than 1.00%

Account Number	Account Name	Payments	% of Total
01-70-601099	Recovery & Capital Rebuilding <i>Note: 2 months of MISLR3 & Zone A</i>	2,295,287.14	84.99%
01-60-622001	EQUIPMENT PURCH > \$2,500 <i>Note: down payment on LED sign</i>	49,850.02	1.85%
01-60-635099	Miscellaneous Prof. Services <i>Note: for comp. study & district engineering</i>	45,289.35	1.68%
01-210030	FICA	43,049.22	1.59%
01-210045	Retirement	40,036.36	1.48%
01-122040	Pre-Paid Insurance - Medical	36,977.85	1.37%
01-120000	Pre-Paid Expenses <i>Note: Water system annual fee (to state)</i>	31,029.92 31,029.92	1.15% 1.15%
	Remainder	\$574,014.21	21.25%
Grand Total		\$2,700,611.99	

PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Vendor

February 1 - 29, 2024

*Displaying accounts greater than 1%

Vendor	Payments	% of Total
RCI General Engineering	1,438,399.88	53.26%
T&S Construction Co., Inc	742,122.90	27.48%
Internal Revenue Service	69,356.49	2.57%
ACWA/JPIA	53,787.52	1.99%
Visual Impact Signs	49,850.02	1.85%
Pacific Gas & Electric Company	42,425.51	1.57%
T&S Construction Co., Inc - Umpqua Bank	39,059.10	1.45%
ICMA Retirement Trust-457	33,722.84	1.25%
SWRCB	29,819.92	1.10%
Pace Supply	27,272.05	1.01%
	Remainder	\$174,795.76 6.47%
Grand Total	\$2,700,611.99	



Paradise Irrigation District

Expense Approval Report By Vendor Name

Payment Dates 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01021 - ACWA/JPIA				
02/08/2024	58147	2023-Q4 WC	2023-Q4 Worker's Comp Invoi...	18,679.09
02/08/2024	58147	2023-Q4 WC	2023-Q4 Worker's Comp Invoi...	-726.93
02/08/2024	58147	2023-Q4 WC	2023-Q4 Worker's Comp Invoi...	-877.99
02/08/2024	58147	2023-Q4 WC	2023-Q4 Worker's Comp Invoi...	-147.81
02/08/2024	58147	2023-Q4 WC	2023-Q4 Worker's Comp Invoi...	-293.85
02/22/2024	58156	0701955	Life	523.17
02/22/2024	58156	0701955	Health	33,594.46
02/22/2024	58156	0701955	EAP	96.72
02/22/2024	58156	0701955	Dental	2,314.15
02/22/2024	58156	0701955	Vision	626.51
Vendor 01021 - ACWA/JPIA Total:				53,787.52
Vendor: 01023 - ACWA				
02/05/2024	DFT0007266	528	Conference	490.00
Vendor 01023 - ACWA Total:				490.00
Vendor: 02957 - Aflac				
02/02/2024	DFT0007153	INV0007213	Montly Invoices	305.58
02/16/2024	DFT0007212	INV0007228	Montly Invoices	305.58
02/27/2024	DFT0007255	INV0007251	Montly Invoices	26.76
Vendor 02957 - Aflac Total:				637.92
Vendor: 03066 - Airgas USA, LLC				
02/02/2024	DFT0007195	5505038688	Welding Supplies	801.00
02/20/2024	DFT0007233	9146136257	Rental	48.90
02/20/2024	DFT0007234	5505748684	Rental	739.80
Vendor 03066 - Airgas USA, LLC Total:				1,589.70
Vendor: 03211 - Amazon.com				
02/05/2024	DFT0007285	113-4464240-2496213	Office supplies	24.57
02/01/2024	DFT0007276	113-7604922-8173002	Supplies	60.87
02/05/2024	DFT0007227	114-5324473-4903418	Office supplies	313.68
02/06/2024	DFT0007275	111-6564423-2084220	Office Supplies	310.60
02/06/2024	DFT0007277	113-1548151-1687461	Supplies	102.22
02/07/2024	DFT0007229	113-9878514-7484257	Supplies	56.70
02/08/2024	DFT0007280	111-0773376-4623433	Supplies	108.27
02/08/2024	DFT0007280	111-0773376-4623433	Supplies	108.27
02/08/2024	DFT0007281	111-8919456-4604228	Supplies	179.90
02/08/2024	DFT0007282	114-1082855-4343423	Supplies	140.11
02/14/2024	DFT0007230	112-9710380-2181015	Office Supplies	61.04
02/20/2024	DFT0007278	113-4222472-4345063	Supplies	342.89
02/21/2024	DFT0007284	113-4131910-1822662	Supplies	35.73
02/21/2024	DFT0007279	113-5803221-4469054	Supplies	161.05
02/26/2024	DFT0007311	113-0254608-4465859	Supplies	85.91
02/27/2024	DFT0007290	112-9042373-2385851	Office supplies	7.24
02/28/2024	DFT0007310	113-6902098-2549032	Supplies	97.02
02/29/2024	DFT0007309	113-9835895-0973042	Supplies	89.85
Vendor 03211 - Amazon.com Total:				2,285.92
Vendor: 01068 - Aramark Uniform Services				
02/20/2024	DFT0007242	5066476663	Uniforms	7.75
02/20/2024	DFT0007242	5066476663	Uniforms	214.35
02/20/2024	DFT0007242	5066476664	Uniforms	147.85
02/20/2024	DFT0007242	5066482604	Uniforms	11.93
02/20/2024	DFT0007242	5066482604	Uniforms	204.46
02/20/2024	DFT0007242	5066482604	Uniforms	4.18
02/20/2024	DFT0007239	5066482605	Uniforms	147.85

Expense Approval Report

Payment Dates: 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/20/2024	DFT0007242	5066488035	Uniforms	11.93
02/20/2024	DFT0007242	5066488035	Uniforms	204.46
02/20/2024	DFT0007242	5066488035	Uniforms	4.18
02/20/2024	DFT0007239	5066488036	Uniforms	147.85
02/20/2024	DFT0007242	5066493532	Uniforms	11.93
02/20/2024	DFT0007242	5066493532	Uniforms	205.14
02/20/2024	DFT0007242	5066493532	Uniforms	4.18
02/20/2024	DFT0007241	5066493533	Uniforms	147.85
02/20/2024	DFT0007239	5066498951	Uniforms	373.13
02/20/2024	DFT0007242	5066498952	Uniforms	147.85
Vendor 01068 - Aramark Uniform Services Total:				1,996.87
Vendor: 01082 - AT&T				
02/21/2024	APA001470	21127785	Office telephone	761.97
Vendor 01082 - AT&T Total:				761.97
Vendor: 03095 - Awards Company				
02/01/2024	DFT0007274	24926	Supplies	14.07
Vendor 03095 - Awards Company Total:				14.07
Vendor: 01942 - Butte Co - Neal Rd Landfill				
02/21/2024	APA001471	21797	Landfill Fee	114.12
02/28/2024	APA001491	21876	Landfill fee	22.63
Vendor 01942 - Butte Co - Neal Rd Landfill Total:				136.75
Vendor: 01222 - Buttes Pipe				
02/21/2024	APA001472	S013549943.001	faucets	291.38
Vendor 01222 - Buttes Pipe Total:				291.38
Vendor: 03332 - California Service Tool				
02/28/2024	APA001492	S5744899.001	socket adapter set	13.82
02/28/2024	APA001492	S5744899.001	threader set	910.24
02/28/2024	APA001492	S5744899.001	milwaukee impact driver	160.92
02/28/2024	APA001492	S5744899.001	milwaukee battery 2-pack	193.32
Vendor 03332 - California Service Tool Total:				1,278.30
Vendor: 01240 - California Special Districts Association				
02/28/2024	APA001493	120547	Board Leadership Conference	1,210.00
Vendor 01240 - California Special Districts Association Total:				1,210.00
Vendor: 01247 - Capra, Laura				
02/21/2024	DFT0007243	2024-02	Medical reimbursement	174.70
Vendor 01247 - Capra, Laura Total:				174.70
Vendor: 01266 - Cedar Creek Publishing				
02/28/2024	APA001494	240203_P2	Community Relations	3,539.25
Vendor 01266 - Cedar Creek Publishing Total:				3,539.25
Vendor: 03194 - Cintas Corporation				
02/20/2024	DFT0007232	5192540736	First Aid Supplies	143.15
02/20/2024	DFT0007232	5192540739	First Aid Supplies	23.56
02/20/2024	DFT0007232	5192540763	First Aid Supplies	530.38
Vendor 03194 - Cintas Corporation Total:				697.09
Vendor: 01320 - Comcast				
02/15/2024	DFT0007137	2024-01	WTP TV	101.62
02/15/2024	DFT0007137	2024-01	WTP Internet	150.62
02/15/2024	DFT0007137	2024-01	Shop TV	91.16
02/20/2024	DFT0007235	192508830	Office Internet	851.42
Vendor 01320 - Comcast Total:				1,194.82
Vendor: 01353 - Cooperative Personnel Services				
02/21/2024	APA001473	0012182	Comp Study	22,134.00
Vendor 01353 - Cooperative Personnel Services Total:				22,134.00
Vendor: 01474 - Eagles Security Systems				
02/02/2024	DFT0007196	1444747	Building security	166.95

Expense Approval Report

Payment Dates: 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/02/2024	DFT0007196	1444748	Building security	469.20
Vendor 01474 - Eagles Security Systems Total:				636.15
Vendor: 02888 - Elecsys International Corporation				
02/21/2024	APA001474	SIP-E190116	Cathodic monitoring	10.00
Vendor 02888 - Elecsys International Corporation Total:				10.00
Vendor: 01496 - Employee Relations				
02/28/2024	APA001495	96459	Pre-employment	87.57
Vendor 01496 - Employee Relations Total:				87.57
Vendor: 01480 - Employment Development Dept.				
02/05/2024	DFT0007160	INV0007222	State Income Tax Withholding	5,164.86
02/05/2024	DFT0007163	INV0007225	State Disability Withholding	1,585.04
02/19/2024	DFT0007219	INV0007237	State Income Tax Withholding	5,118.45
02/19/2024	DFT0007222	INV0007240	State Disability Withholding	1,506.00
02/26/2024	DFT0007250	INV0007246	State Income Tax Withholding	3.35
02/26/2024	DFT0007253	INV0007249	State Disability Withholding	1.03
Vendor 01480 - Employment Development Dept. Total:				13,378.73
Vendor: 01501 - Enloe Medical Center				
02/20/2024	DFT0007238	52859652	Pre-employment	298.00
Vendor 01501 - Enloe Medical Center Total:				298.00
Vendor: 03041 - Fechter & Company, CPA's				
02/02/2024	APA001460	2682	Financial audit report	1,500.00
Vendor 03041 - Fechter & Company, CPA's Total:				1,500.00
Vendor: 01528 - FGL Environmental				
02/02/2024	APA001461	470021A	Water quality sampling	67.00
02/02/2024	APA001461	470034A	Water quality sampling	109.00
02/21/2024	APA001475	390896A	Water quality sampling	248.00
02/21/2024	APA001475	470226A	Water quality sampling	31.00
02/21/2024	APA001475	470350A	Water quality sampling	31.00
02/21/2024	APA001475	470247A	Water quality sampling	109.00
02/21/2024	APA001475	470149A	Water quality sampling	34.00
02/21/2024	APA001475	470150A	Water quality sampling	320.00
02/21/2024	APA001475	470454A	Water quality sampling	109.00
02/21/2024	APA001475	470460A	Water quality sampling	31.00
02/21/2024	APA001475	470461A	Water quality sampling	31.00
02/21/2024	APA001475	470462A	Water quality sampling	31.00
02/28/2024	APA001496	470583A	Water quality sampling	109.00
02/28/2024	APA001496	470765A	Water quality sampling	109.00
Vendor 01528 - FGL Environmental Total:				1,369.00
Vendor: 02945 - Fiserv Solutions, LLC				
02/21/2024	APA001476	90352078	Bank Charges	9.73
Vendor 02945 - Fiserv Solutions, LLC Total:				9.73
Vendor: 01548 - Foothill Mill & Lumber Co.				
02/28/2024	APA001497	1162175	Supplies	59.16
Vendor 01548 - Foothill Mill & Lumber Co. Total:				59.16
Vendor: 03345 - Four Seasons Roofing				
02/28/2024	APA001498	30280	Office Building Repairs	5,097.00
Vendor 03345 - Four Seasons Roofing Total:				5,097.00
Vendor: 01587 - Genterra Consultants, Inc.				
02/28/2024	APA001499	25531	Magalia Dam	692.50
Vendor 01587 - Genterra Consultants, Inc. Total:				692.50
Vendor: 03328 - Google				
02/29/2024	DFT0007308	SOP.3377-2417-2911-80861..2	Software	1.99
Vendor 03328 - Google Total:				1.99
Vendor: 01648 - Harper & Associates Engineering, Inc.				
02/28/2024	APA001500	ENG-8400	Engineering services	3,200.00
Vendor 01648 - Harper & Associates Engineering, Inc. Total:				3,200.00

Expense Approval Report

Payment Dates: 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01690 - Highfield Mfg. Co.				
02/28/2024	APA001501	95758092	lockseal	619.88
02/28/2024	APA001501	95758092	reg. stud	237.05
02/28/2024	APA001501	95758092	lockseal key	62.32
02/28/2024	APA001501	95758092	long stud	299.55
Vendor 01690 - Highfield Mfg. Co. Total:				1,218.80
Vendor: 03301 - Hotel				
02/01/2024	DFT0007283	77736275	CCCS Training	964.41
02/29/2024	DFT0007313	58642	Training	376.43
Vendor 03301 - Hotel Total:				1,340.84
Vendor: 01702 - Hudson's Appliance				
02/06/2024	DFT0007231	21128A	Building Maintenance	109.00
Vendor 01702 - Hudson's Appliance Total:				109.00
Vendor: 01705 - Hunt & Sons, Inc.				
02/02/2024	APA001462	819815	304gals. clear diesel	1,381.00
02/21/2024	APA001477	824926	97gals. unleaded gasoline	401.80
02/21/2024	APA001477	832838	196gals. unleaded gasoline	765.60
Vendor 01705 - Hunt & Sons, Inc. Total:				2,548.40
Vendor: 01713 - I.B.E.W. Local Union 1245				
02/02/2024	APA001463	INV0007220	Union Dues	946.66
02/02/2024	APA001463	INV0007220	Union Dues	-42.00
02/21/2024	APA001478	INV0007235	Union Dues	-42.00
02/21/2024	APA001478	INV0007235	Union Dues	946.66
02/28/2024	APA001502	INV0007256	Union Dues	-2.00
02/28/2024	APA001502	INV0007256	Union Dues	54.65
Vendor 01713 - I.B.E.W. Local Union 1245 Total:				1,861.97
Vendor: 01716 - ICMA Retirement Trust-401				
02/02/2024	DFT0007155	INV0007215	Retirement - 401(a) Match	3,038.40
02/16/2024	DFT0007214	INV0007230	Retirement - 401(a) Match	2,986.11
02/23/2024	DFT0007246	INV0007242	Retirement - 401(a) Match	2.17
02/27/2024	DFT0007256	INV0007252	Retirement - 401(a) Match	286.84
Vendor 01716 - ICMA Retirement Trust-401 Total:				6,313.52
Vendor: 01715 - ICMA Retirement Trust-457				
02/02/2024	DFT0007156	INV0007216	Retirement Trust - 457	3,038.40
02/02/2024	DFT0007157	INV0007217	Deferred Comp 457	9,859.74
02/02/2024	DFT0007158	INV0007218	Retirement Trust - 457	2,229.28
02/02/2024	DFT0007159	INV0007219	Retirement Trust - 457	948.14
02/16/2024	DFT0007215	INV0007231	Retirement Trust - 457	2,986.11
02/16/2024	DFT0007216	INV0007232	Deferred Comp 457	9,738.47
02/16/2024	DFT0007217	INV0007233	Retirement Trust - 457	1,949.29
02/16/2024	DFT0007218	INV0007234	Retirement Trust - 457	948.14
02/23/2024	DFT0007247	INV0007243	Retirement Trust - 457	2.17
02/23/2024	DFT0007248	INV0007244	Deferred Comp 457	6.53
02/23/2024	DFT0007249	INV0007245	Retirement Trust - 457	8.71
02/27/2024	DFT0007257	INV0007253	Retirement Trust - 457	286.84
02/27/2024	DFT0007258	INV0007254	Deferred Comp 457	860.51
02/27/2024	DFT0007259	INV0007255	Retirement Trust - 457	860.51
Vendor 01715 - ICMA Retirement Trust-457 Total:				33,722.84
Vendor: 01721 - Industrial Equipment				
02/21/2024	APA001479	59900	pressure nozzle	634.13
Vendor 01721 - Industrial Equipment Total:				634.13
Vendor: 02807 - Infosend				
02/28/2024	APA001503	256515	Postage & Mailings	5,757.09
Vendor 02807 - Infosend Total:				5,757.09
Vendor: 01731 - Internal Revenue Service				
02/05/2024	DFT0007161	INV0007223	FICA Withholding	17,847.20
02/05/2024	DFT0007162	INV0007224	Fed Withholding	13,154.41

Expense Approval Report

Payment Dates: 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/05/2024	DFT0007164	INV0007226	Medicare Withholding	4,173.94
02/19/2024	DFT0007220	INV0007238	FICA Withholding	17,030.78
02/19/2024	DFT0007221	INV0007239	Fed Withholding	13,143.73
02/19/2024	DFT0007223	INV0007241	Medicare Withholding	3,983.00
02/26/2024	DFT0007251	INV0007247	FICA Withholding	11.60
02/26/2024	DFT0007252	INV0007248	Fed Withholding	9.13
02/26/2024	DFT0007254	INV0007250	Medicare Withholding	2.70
Vendor 01731 - Internal Revenue Service Total:				69,356.49
Vendor: 03057 - International Brotherhood of 137 TCWH				
02/02/2024	APA001464	INV0007221	Union Dues Teamsters	476.32
02/21/2024	APA001480	INV0007236	Union Dues Teamsters	476.32
Vendor 03057 - International Brotherhood of 137 TCWH Total:				952.64
Vendor: 01729 - Interstate Batteries of the Rogue River				
02/28/2024	APA001504	92003233	Supplies	59.86
Vendor 01729 - Interstate Batteries of the Rogue River Total:				59.86
Vendor: 01722 - isolved, Inc.				
02/09/2024	DFT0007077	I134339442	Administrative service	88.20
02/01/2024	DFT0007127	I133745801	Plan Admin	1,043.31
Vendor 01722 - isolved, Inc. Total:				1,131.51
Vendor: 01780 - Kimball Midwest				
02/07/2024	DFT0007208	101645529	Repair & Maintenance	175.85
02/07/2024	DFT0007210	101598596	Repair & Maintenance	113.64
02/07/2024	DFT0007209	101658685	Repair & Maintenance	296.26
02/07/2024	DFT0007206	101658948	Repair & Maintenance	33.73
02/07/2024	DFT0007204	101749544	Repair & Maintenance	338.23
02/07/2024	DFT0007205	101751541	Repair & Maintenance	297.54
02/07/2024	DFT0007207	101824778	Repair & Maintenance	107.25
Vendor 01780 - Kimball Midwest Total:				1,362.50
Vendor: 03338 - Kiser CPR & First Aid				
02/02/2024	DFT0007194	5727	Safety Equipment	1,496.09
02/02/2024	DFT0007194	5727	Safety Equipment	1,496.10
02/02/2024	DFT0007194	5727	Safety Equipment	1,496.09
Vendor 03338 - Kiser CPR & First Aid Total:				4,488.28
Vendor: 03344 - KLDDiscovery Ontrack LLC				
02/28/2024	APA001505	1001000016580	Prof. Services	3,022.25
Vendor 03344 - KLDDiscovery Ontrack LLC Total:				3,022.25
Vendor: 03329 - LinkedIn				
02/05/2024	DFT0007292	109358183	Training	1,307.60
Vendor 03329 - LinkedIn Total:				1,307.60
Vendor: 03343 - Maloney Consulting and Investigation Solutions				
02/21/2024	APA001481	24-1	Office consulting	3,361.90
02/21/2024	APA001481	24-2	Office Consulting	413.19
Vendor 03343 - Maloney Consulting and Investigation Solutions Total:				3,775.09
Vendor: 01905 - Minasian Law				
02/28/2024	APA001506	2024-01	Legal	15,768.49
Vendor 01905 - Minasian Law Total:				15,768.49
Vendor: 01742 - Nelson's Building Maintenance, Inc.				
02/28/2024	APA001507	782630	Supplies	222.06
Vendor 01742 - Nelson's Building Maintenance, Inc. Total:				222.06
Vendor: 03346 - Norcal Food Equipment, Inc.				
02/27/2024	DFT0007293	RA541210	Maintenance	428.70
Vendor 03346 - Norcal Food Equipment, Inc. Total:				428.70
Vendor: 01980 - Northern Recycling & Waste Svcs				
02/21/2024	APA001482	2023-12 GW	Green waste yard fees	332.00
02/23/2024	DFT0007268	2024-1 GW	Garbage	40.00
02/23/2024	DFT0007267	2024-02	Garbage	58.61

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Payment Dates: 2/1/2024 - 2/29/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/23/2024	DFT0007267	2024-02	Garbage	185.59
02/23/2024	DFT0007267	2024-02	Garbage	64.47
Vendor 01980 - Northern Recycling & Waste Svcs Total:				680.67
Vendor: 01950 - Northstate Aggregate, Inc.				
02/28/2024	APA001508	165209	Sand and Base	1,041.03
02/28/2024	APA001508	166139	Rock	190.72
Vendor 01950 - Northstate Aggregate, Inc. Total:				1,231.75
Vendor: 01985 - NTU Technologies, Inc.				
02/02/2024	APA001465	12664	Non-Poly (AE-101P)	1,413.00
Vendor 01985 - NTU Technologies, Inc. Total:				1,413.00
Vendor: 01538 - O'Reilly Auto Parts				
02/01/2024	DFT0007197	3534-120711	Supplies	4,058.61
02/02/2024	APA001466	3534-120769	Supplies	21.27
02/21/2024	APA001483	3534-121096	Repair parts	64.64
02/28/2024	APA001509	3534-123115	Repair parts	77.03
02/28/2024	APA001509	3534-123155	Repair parts	14.36
Vendor 01538 - O'Reilly Auto Parts Total:				4,235.91
Vendor: 03187 - Pace Analytical Services LLC				
02/02/2024	APA001467	2400011-28	Water quality sampling	333.00
02/02/2024	APA001467	2400354-28	Water quality sampling	333.00
Vendor 03187 - Pace Analytical Services LLC Total:				666.00
Vendor: 02030 - Pace Supply				
02/21/2024	APA001484	089142687-1	2" flex coupling	3,254.97
02/21/2024	APA001484	089142687-1	3/4" flex coupling	2,171.09
02/21/2024	APA001484	089142687-1	6 x 7-1/2 FC clamp	1,286.80
02/21/2024	APA001484	089142687-1	1-1/4" flex coupling	975.93
02/21/2024	APA001484	089142687-1	1" flex coupling	1,793.92
02/05/2024	DFT0007291	089142687-1 (#2)	Supplies	9,482.71
02/21/2024	APA001484	089142687-2	1" flex coupling	222.49
02/21/2024	APA001484	089142687-2	1" brass ball valve	954.09
02/02/2024	DFT0007198	089142687-3	8 x 7-1/2 FC clamp	753.37
02/02/2024	DFT0007198	089142687-3	8 x 12 FC clamp	1,206.63
02/02/2024	DFT0007198	089142687-3	4 x 12 FC clamp	1,774.77
02/02/2024	DFT0007198	089142687-3	6 x 7-1/2 x 2 FC clamp	2,085.99
02/02/2024	DFT0007198	089142688	FC Tap Clamp 12'x12 x2' 11.85...	1,309.29
Vendor 02030 - Pace Supply Total:				27,272.05
Vendor: 02081 - Pacific Gas & Electric Company				
02/05/2024	DFT0007203	2024-01 (2)	Utilities	7,496.33
02/20/2024	DFT0007211	2024-02	Utilities	34,929.18
Vendor 02081 - Pacific Gas & Electric Company Total:				42,425.51
Vendor: 02122 - Paradise Recreation & Park				
02/21/2024	APA001485	Lake Pass 2024	Employee benefit	210.00
02/21/2024	APA001485	Lake Pass 2024	Employee benefit	510.00
02/21/2024	APA001485	Lake Pass 2024	Employee benefit	180.00
02/21/2024	APA001485	Lake Pass 2024	Employee benefit	360.00
Vendor 02122 - Paradise Recreation & Park Total:				1,260.00
Vendor: 02070 - Peterson				
02/21/2024	APA001486	PC010230539	repairs	31.74
Vendor 02070 - Peterson Total:				31.74
Vendor: 02091 - Pitney Bowes				
02/14/2024	DFT0007225	2024-02	Postage	1,000.00
Vendor 02091 - Pitney Bowes Total:				1,000.00
Vendor: 03048 - Plan B Professional Answering Service				
02/28/2024	APA001510	2024-02	Answering service	146.80
Vendor 03048 - Plan B Professional Answering Service Total:				146.80
Vendor: 03167 - RCI General Engineering				
02/08/2024	58148	2023-11 MISLR3	MISLR 3	-42,925.30

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Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/08/2024	58148	2023-11 MISLR3	MISLR 3	858,505.91
02/16/2024	58151	2023-12 MISLR3	MISLR3 Retention	-32,779.96
02/16/2024	58151	2023-12 MISLR3	MISLR3	655,599.23
Vendor 03167 - RCI General Engineering Total:				1,438,399.88
Vendor: 03306 - Save Mart				
02/22/2024	DFT0007265	2024-02-22	Employee Incentive Program	329.70
02/21/2024	DFT0007271	2024-02-21	Lunch and Learn	165.51
Vendor 03306 - Save Mart Total:				495.21
Vendor: 03153 - Slate Geotechnical Consultants, Inc.				
02/16/2024	58152	2300	23-062-01 Magalia Dam Final ...	18,302.83
Vendor 03153 - Slate Geotechnical Consultants, Inc. Total:				18,302.83
Vendor: 03273 - Snap-On Credit LLC				
02/01/2024	DFT0007131	2024-01	Software	99.00
Vendor 03273 - Snap-On Credit LLC Total:				99.00
Vendor: 03210 - Spatial Networks, Inc.				
02/26/2024	DFT0007269	7E7049A6-0058	Field software	792.00
Vendor 03210 - Spatial Networks, Inc. Total:				792.00
Vendor: 03224 - SRL Apparel, Inc.				
02/20/2024	DFT0007244	123384	Safety Apparel	1,236.49
Vendor 03224 - SRL Apparel, Inc. Total:				1,236.49
Vendor: 02292 - Standard Insurance Company				
02/26/2024	DFT0007152	2024-01	ST Disability	21.67
02/26/2024	DFT0007152	2024-01	LT Disability	140.84
02/26/2024	DFT0007152	2024-01	LT Disability	200.00
02/26/2024	DFT0007152	2024-01	ST Disability	30.77
02/26/2024	DFT0007152	2024-01	LT Disability	68.90
02/26/2024	DFT0007152	2024-01	ST Disability	10.59
02/26/2024	DFT0007152	2024-01	LT Disability	210.94
02/26/2024	DFT0007152	2024-01	ST Disability	32.44
Vendor 02292 - Standard Insurance Company Total:				716.15
Vendor: 03061 - Sterling Health Services, Inc DBA				
02/02/2024	DFT0007154	INV0007214	HSA Contribution	167.30
02/16/2024	DFT0007213	INV0007229	HSA Contribution	167.30
Vendor 03061 - Sterling Health Services, Inc DBA Total:				334.60
Vendor: 03347 - Stop & Shop				
02/29/2024	DFT0007315	76173	Propane for Forklift	30.09
Vendor 03347 - Stop & Shop Total:				30.09
Vendor: 02332 - SWRCB				
02/22/2024	58157	LW-1042625	Water system annual fee	29,819.92
Vendor 02332 - SWRCB Total:				29,819.92
Vendor: 03284 - T&S Construction Co., Inc - Umpqua Bank				
02/22/2024	58159	2023-12	Zone A Pump Station and Tran...	12,305.00
02/16/2024	58154	2024-01	Zone A Pump Station and Tran...	26,754.10
Vendor 03284 - T&S Construction Co., Inc - Umpqua Bank Total:				39,059.10
Vendor: 03283 - T&S Construction Co., Inc				
02/22/2024	58158	2023-12	Zone A Pump Station and Tran...	233,795.00
02/16/2024	58153	2024-01	Zone A Pump Station & Trans.	508,327.90
Vendor 03283 - T&S Construction Co., Inc Total:				742,122.90
Vendor: 02362 - Thomas Ace Hardware				
02/02/2024	APA001468	224909	Supplies	14.33
02/02/2024	APA001468	224910	Supplies	35.01
02/21/2024	APA001487	225134	Supplies	28.66
02/02/2024	APA001468	225271	Supplies	7.45
02/02/2024	APA001468	225352	Supplies	11.70
02/02/2024	APA001468	225353	Supplies	6.39
02/21/2024	APA001487	225743	Supplies	14.13

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Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/28/2024	APA001511	225751	Supplies	89.46
02/21/2024	APA001487	225773	Supplies	11.09
02/21/2024	APA001487	225417	Supplies	60.08
02/21/2024	APA001487	225468	Supplies	36.38
02/21/2024	APA001487	225471	Supplies	144.56
02/21/2024	APA001487	225537	Supplies	31.92
02/21/2024	APA001487	225548	Supplies	93.52
Vendor 02362 - Thomas Ace Hardware Total:				584.68
Vendor: 02363 - Thomas Hydraulic				
02/28/2024	APA001512	AN97847	Refund for double payment	-5.49
02/28/2024	APA001512	21077	Repairs	108.14
Vendor 02363 - Thomas Hydraulic Total:				102.65
Vendor: 02681 - Univar USA, Inc.				
02/21/2024	APA001488	51806515	Sodium Bisulfite 25%	1,632.74
Vendor 02681 - Univar USA, Inc. Total:				1,632.74
Vendor: 02824 - US Bank Corporate Payment System				
02/14/2024	DFT0007272	45336	25 Years at PID	22.41
02/15/2024	DFT0007273	2024-02-15 Enloe GS	Miscellaneous	63.34
02/22/2024	DFT0007316	BB 2024-02-22	Supplies	654.38
02/26/2024	DFT0007270	148139	Employee Appreciation	100.57
02/28/2024	DFT0007307	2024-02-28	Office Supplies	25.06
Vendor 02824 - US Bank Corporate Payment System Total:				865.76
Vendor: 02686 - USA Blue Book				
02/21/2024	APA001489	INV00247677	Supplies	138.21
Vendor 02686 - USA Blue Book Total:				138.21
Vendor: 02703 - Verizon Wireless				
02/20/2024	DFT0007236	9954765249	Utilities - Cell Phone	229.67
02/20/2024	DFT0007236	9954765249	Utilities - Cell phone	896.23
02/20/2024	DFT0007236	9954765249	Utilities - Cell phone	1,374.32
02/20/2024	DFT0007236	9954765249	Utilities - Cell phone	786.40
Vendor 02703 - Verizon Wireless Total:				3,286.62
Vendor: 02712 - VistaNet inc.				
02/02/2024	APA001469	23574	Prof. Services	809.10
02/02/2024	APA001469	23574	23165 Blue Tooth	-120.00
02/02/2024	APA001469	23575	Prof. Services	629.00
02/28/2024	DFT0007306	VP_J5NTMBC5	Office Supplies	59.23
02/28/2024	APA001513	24005	OFFICE EQUIPMENT MAINTENANCE	769.35
02/28/2024	APA001513	24006	OFFICE EQUIPMENT MAINTENANCE	629.00
02/28/2024	APA001513	24007	OFFICE EQUIPMENT MAINTENANCE	60.00
02/28/2024	APA001513	24098	Office Equipment	120.00
02/28/2024	APA001513	24099	Equipment maintenance	310.97
02/28/2024	APA001513	24100	Office Equipment	30.00
Vendor 02712 - VistaNet inc. Total:				3,296.65
Vendor: 03330 - Visual Impact Signs				
02/21/2024	58155	2024-02	Electronic messaging sign	49,850.02
Vendor 03330 - Visual Impact Signs Total:				49,850.02
Vendor: 03002 - Water Works Engineers				
02/21/2024	APA001490	14734	20-064 PID District Engineerin...	13,539.91
Vendor 03002 - Water Works Engineers Total:				13,539.91
Vendor: 03134 - White Glove Cleaning Svc Inc				
02/28/2024	APA001514	77024	Janitorial services	456.00
02/28/2024	APA001514	77025	Janitorial services	550.00
02/28/2024	APA001514	77026	Janitorial services	495.00
Vendor 03134 - White Glove Cleaning Svc Inc Total:				1,501.00
Vendor: 02747 - Wienhoff & Associates, Inc.				
02/12/2024	DFT0007245	2024-02	Training	50.00

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Payment Date	Payment Number	Payable Number	Description (Item)	Amount
02/12/2024	DFT0007318	2024-02 (2)	Employee Compliance	50.00
Vendor 02747 - Wienhoff & Associates, Inc. Total:				100.00
Grand Total:				2,700,611.99

CHAPTER 13 BUDGET, AUDITS, ACCOUNTING AND FINANCE

13.1 BUDGET

- A. By May 1st of each year, the Treasurer shall present to the Finance Committee an outline of concepts for the revenue, operating, and capital budget amounts. Final drafts of the budget shall be submitted for committee review prior to presenting to the Board.
- B. On or before the first regularly scheduled meeting of the Board in July, the Treasurer shall prepare for the ensuing year, and file with the Board, tentative revenue, operating, and capital budgets, together with specific District goals and work programs and any other supporting data required by the Board.
- C. The tentative budget shall be reviewed and considered by the Board at any regular meeting or special meeting called for that purpose. The Board may make any changes considered advisable in the tentative budget, pursuant to statute and generally acceptable accounting standards. The District will continue normal expenditures of funds during the period of time from the first day of each fiscal year through the date the Board adopts that fiscal year's budget, unless specifically instructed by the Board to do otherwise.
- D. After review, the Board shall adopt operating and capital budgets for the fiscal year period. Upon final adoption, the operating and capital budgets shall be in effect for the budget year, subject to any later amendment. During the budget year, and at a minimum during the mid-year review, the Board may, in any regular meeting or special meeting called for that purpose, review the operating and capital budget for the purpose of determining if the budget amounts need to be amended.
- E. During the budget process and at the mid-year budget review, the Treasurer shall discuss District reserving requirements for debt service obligations and short and long-term replacement, capital projects, connection fee requirements and other reserving obligations. This review shall also include any discussions regarding debt service bond covenant requirements impacting the District.
- F. Any department, with the approval of the Manager and Treasurer, may utilize funds designated for another department's use within a budget line item.

13.2 INDEPENDENT AUDITOR

- A. The independent auditor has the responsibility of reporting whether the District's financial statements are prepared in conformity with auditing standards accepted in the United States of America, the state Controller's Minimum Audit Requirements for California Special Districts, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United

States. Copies of the annual audit report shall be filed with the California State Controller's Office and shall be filed as a public document in the office of the District.

- B. Every three years, the District shall select its auditor by a competitive request for proposal process. Contracts shall be issued for three-year terms and in accordance with Section 12.4.5 of this manual. The District shall not retain the same auditor for more than six consecutive years.

13.3 ACCOUNTING AND FINANCE

A. General Fund and Payroll Check Signers

Any two of the following individuals shall sign general fund and payroll checks: Treasurer, District Manager, Assistant District Manager, Office & Customer Service Manager, District Secretary, Board President, Board Vice-President, or any other individual authorized by resolution of the Board of Directors.

1. General Fund Checks

On a day-to-day basis, the preferred signers shall be a combination of at least two of the following: Treasurer, Office & Customer Service Manager, Assistant District Manager, or District Manager, with the internal control preference being the Treasurer and Office & Customer Service Manager in accordance with the Procurement Policy.

A complete descriptive register of general checks issued in a given month shall be prepared by accounting personnel and provided in the agenda packet for Board review and acceptance by no later than the Board meeting of the following month.

2. Payroll Checks

On a day-to-day basis, the preferred signers shall be a combination of at least two of the following: Treasurer, Office & Customer Service Manager, District Secretary, Assistant District Manager and/or District Manager.

13.4 CAPITALIZATION VERSUS EXPENSE

Single item purchases with at least an anticipated useful life of three years and exceeding \$10,000 each shall be capitalized as a fixed asset. The purchase of these fixed assets shall be included on the District's statement of net assets and depreciated over the asset's estimated useful life. The purchase of fixed assets for less than \$10,000 shall be expensed. Other expenditures, for \$10,000 or more, which provided a significant increase in future service potential of a fixed asset shall also be capitalized as part of the existing asset. To meet the criteria for a capital expenditure, the purchase should extend the useful life of an

asset, increase the quantity of service provided by an asset, or increase the quality of service by an asset. Capital expenditures may include the following: additions (enlargements, expansions or extensions of existing assets), replacements and improvements, and rearrangement and relocation of an asset.

Expenditures for normal repairs and maintenance shall not be considered as capital expenditures.

13.5 PETTY CASH

A petty cash fund in the amount of \$1,000 will be maintained for the purpose of providing cash for miscellaneous cash purchases, front counter drawer customer transactions, certain employee reimbursements in accordance with Sections 11.2 and 11.13 of this Policy Manual, and for Paradise Lake permit fee sales. Access to petty cash shall be limited to the Office & Customer Service Manager, the Accounting Technician, and Utility Billing Technician.



February 16, 2024

Baker Tilly US, LLP
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Mr. Tom Lando, District Manager
Ms. Mickey Rich, Assistant District Manager
Paradise Irrigation District
6332 Clark Road
Paradise, CA 95969

Delivered electronically

Dear Mr. Lando and Ms. Rich:

Thank you for the opportunity to provide a proposal to assist you with developing a long-range financial forecast (fiscal model) for the Paradise Irrigation District ("District"). We have prepared a scope of work that reflects our understanding of the District's desire to develop a fiscal model that will inform leaders' decisions about costs and resources necessary to fulfill the District's service delivery expectations in the coming years.

We propose to develop a long-range fiscal model that will include an interactive dashboard to help decision-makers see the impacts of various trends and assumptions and inform their decisions on funding District services. It will include an analysis of underfunded/unfunded capital projects and post-employment benefit costs that the operating funds may need to support in the future. The fiscal model will allow District staff to update it in future years with minimal support.

The model will provide managers and policymakers a view of the fiscal landscape, a way to communicate the depth of any potential fiscal gaps, and a foundation for implementing budget strategies needed to live within the long-term baseline revenues. Once the fiscal model is completed and shared with District leaders, staff can develop recommended budget strategies to address any identified structural deficit.

About Baker Tilly

Celebrating more than 90 years serving our valued clients

As a future-looking firm, we celebrate more than 90 years in the marketplace by honoring our roots and continuing to shape our future. As we help our clients identify new needs and opportunities, we innovate and change to work better.



Our roots took hold in 1931 in Waterloo, Wisconsin, where we began as a public accounting firm specializing in canning factory audits. Since that time, we have grown with more than 40 different business combinations, each with its own rich history, expanding our presence coast to coast and globally and expanding our scope across industries, services and areas of expertise. One thing has not changed over time: **our shared passion for enhancing the services our clients deliver.**

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other industries. We recognize this complexity and are eager to serve as a truly valued advisor to the public sector. Nationwide, our state and local government practice serves 4,000 state and local governmental entities, including municipalities, special districts, counties, public utilities, school districts and transit.

OUR COMBINED SERVICES INCLUDE:

- | | |
|--|--|
| <ul style="list-style-type: none">• Executive recruitment• Executive coaching• Executive performance assessment• Organization assessments• Organization development• Performance management | <ul style="list-style-type: none">• Process improvement• Strategic and business planning• Service sharing and service consolidation• Management services• Municipal advisory services• Financial planning, budgeting and analysis |
|--|--|

Understanding the engagement

The District was established as an independent enterprise special district in 1916 under the California Water Code. The District is governed by a five-member board of directors elected by voters in the town of Paradise. The District Manager is appointed by the Board to manage the District's operations.

The District stores, treats, transports and distributes water to the community in the town of Paradise. It operates a treatment plan that draws water from the Magalia Reservoir and Paradise Lake.

On November 18, 2018, the Camp Fire, which started as a result of faulty electric transmission lines managed by Pacific Gas and Electric Company (PG&E), ravaged the Paradise community. Most of the town's properties were burned and rendered uninhabitable. A significant amount of the District's water transmission lines, and nearly all lateral lines, were damaged because of the fire, resulting in system contamination that required extensive repairs and replacement. In May 2022, the District reached a settlement for a portion of its claim against the Fire Victims Trust established through PG&E funds to compensate victims of the fire. The District was awarded nearly \$190 million. To date, the District has received approximately 60% of the settlement amount.

The District is funded primarily through water rates established by the Board and subject to the provisions of California Proposition 218. Before the fire, the District was serving approximately 10,500 customers. At the beginning of FY 2024, over 4,300 customers were being served, with an additional nearly 4,600 customers on a "ready-to-serve" rate. Current water rates were established for 2019 just prior to the fire. They have not been adjusted since that time. The District is using the settlement funds, as well as insurance proceeds, to rehabilitate the system and maintain operations. It has maintained full staffing to support the reconstruction of the Town's properties and bring those properties back online for water service.

While the current operating and capital needs are being funded by these one-time resources, District leaders are concerned that the long-term financial viability of the District needs to be addressed. The District does not have a current long-range financial forecast. The water rate study in 2019 only provided information necessary to inform development of water rates, not to model long-range financial viability. The District would like to develop a ten-year financial forecast to help inform the Board and District leaders regarding staffing, capital planning, and resource needs on a long-term basis.

Proposed plan of work

Based on our experience with financial modeling and our understanding of your needs, we have prepared a plan of work to provide a long-range financial forecast (fiscal model) for the District. This framework is amenable to refinement based on your input.

Activity 1 – Start project

Baker Tilly will begin this project with a kickoff meeting with you and others as designated. During this meeting, we will refine the schedule, discuss project objectives, and review the tasks to be completed. After this initial kickoff meeting, we will submit a document and data request to the District's project team.

Activity 2 – Gather information and data

Next, we will initiate a careful learning phase to understand the District's current fiscal status. Key tasks include:

- Gathering data to be used throughout the analytical phase of the project. This will include budgets, budgetary recommendations, financial reports, analytical work, settlement funding, labor agreements, and other pertinent information.
- Reviewing multi-year budget information, including revenue sources and amounts, expenditure allocations, reserves and other funds, budgetary reductions and cost shifts that have been made to date. We will also deepen our learning about the service area's current and projected economic environment, population projections based on Butte County and Town forecasts, the District's labor environment, and other relevant factors that have changed over the past five years.
- Reviewing your previous budgets and any short- to long-range financial planning that has been performed in recent years to understand the key drivers of financial decisions made by District staff and Board members.
- Reviewing budgeting approaches and testing budget assumptions against actual experience, and reviewing and factoring in the District's inventory of unmet or deferred infrastructure and maintenance needs to the extent the information is available.
- Speaking with District staff to learn about key drivers and assumptions in the development of the fiscal model.
- Conducting interviews with each board member to discuss policy-related matters that will help to inform the development of the fiscal model to support policy decisions now and in the future.

Activity 3 – Develop baseline fiscal trend model

Next, we will analyze the data we have gathered through the previous activities and prepare a long-range (ten-year) fiscal model. Key tasks include:

- Identifying historical trends and updating the forecast to provide a comprehensive perspective of the factors affecting the financial capacity of the District. This analysis will provide a sound basis for understanding the financial ability to fund services during the next 10 years, both with and without the use of one-time settlement funds.
- Developing the multi-year fiscal model based on this information. The model will tie back to accounting and payroll records and represent a fiscal model that will allow District staff to update it in the future.
- Creating inputs based on the District's long-range capital improvement plans to the extent such information is available.
- Incorporating trend assumptions and analyses into the dynamic dashboard to inform the community's recovery projections in terms of properties served and staffing levels based on District input.
- Developing a draft forecast and then reviewing it via videoconference with project team members to refine and validate our new assumptions. We are careful to tie back all model data to the District's source documents and to fully explain the assumptions underlying the model.
- Making refinements and revising the final model suitable for presentation.

- Developing a user manual and conducting up to four hours of staff training on the capabilities of the model and how to update the model in future years with the expectation that staff will “own” and begin using and updating the model regularly as a tool.

We will conduct periodic check-ins with staff throughout the project to provide updates and to ask clarifying questions as the model is developed.

Activity 4 – Present model and provide support

During this activity, we will develop a draft slide deck presentation and finalize it based on your feedback. We will present the fiscal model to the District Board in person during a public Board meeting to be scheduled by the District.

We are committed to ensuring District staff have a tool to use in preparing forecasts in future years. We will continue to provide on-call assistance during the next year to address any questions staff might have as they use the model. This support does not include updating the fiscal model for future years but provides support and guidance to the District as it implements the tool in subsequent forecasts.

Optional Activity A – Conduct fiscal gap analysis of unfunded/underfunded needs

Development of the baseline forecast will incorporate District-provided placeholders to cover existing identified capital needs. We have found that agency leaders often require an assessment of unmet needs that pose a future threat and should be considered in addressing their agency’s financial sustainability. These include infrastructure, fleet replacement, information technology reinvestment, and similar needs within the District’s core service area. For some agencies, such unfunded needs may also include pension or other post-employment benefits (OPEB) obligations for which funds are not being set aside. This exercise will help officials document future needs and identify gaps that could prevent the District from meeting those needs.

We will review various documents such as fees and rates schedules, capital improvement plans, facilities master plans, facility maintenance project plans, equipment inventories and replacement funding methodologies, and actuarial analyses on pension and OPEB obligations. We will conduct interviews with relevant District finance, engineering and facilities staff (where relevant) to inform our analysis as well as analyses prepared by any other consultants relative to pension and OPEB obligations.

With this information, we will then perform a fiscal gap analysis. We will develop an estimate of the funding requirements for capital improvement projects and post-retirement obligations. We will then compare these funding requirements with available and projected funding resources. These needs will be incorporated into the District’s financial forecast. Including these unfunded or underfunded needs, even as broad estimates, will give officials a more accurate picture of the District’s future costs and financial outlook and will help decision-makers gain a thorough understanding of policy issues related to maintenance standards, service delivery expectations, and funding opportunities to address the fiscal gaps.

Optional Activity B – Develop labor costing model

The baseline fiscal model we create will use high-level personnel cost summaries provided by District staff to inform trends and projections in various compensation and benefit categories such as salaries (full- and part-time), retirement, health benefits, other salary-based benefits (e.g., Medicare, workers’ compensation, unemployment insurance, other payroll taxes), and competency— or position-based benefits (e.g., uniform allowance, certification pays). These amounts are aggregated into summary totals for each benefit subject to how those costs are tracked in the District’s general ledger. These aggregated totals can be categorized by bargaining group if such information is available and provided by District staff.


If desired as an optional activity, we can develop a labor costing model that will feed financial projections into the baseline model or can be used separately to inform labor negotiators during the meet and confer process. We understand that the District has not conducted a formal long-range organizational assessment to inform what potential staffing levels are required. To the extent that the District will conduct such a study, this labor costing tool can provide helpful insights into understanding the fiscal implications of organizational restructuring and sizing the organization for future service delivery.

If the District chooses to incorporate this component in its fiscal model, we would conduct this optional activity by performing the following activities:

- Extracting salary and benefit information for every employee and any authorized but unfilled positions by bargaining group.
- Assessing projected known benefits based on executed memoranda of understanding and/or compensation and benefits plans for each bargaining group and/or position.
- Developing pro-forma salary and benefit projections at the employee/position level, adaptable to changes in organization structure and compensation and benefits plans.
- Creating a separate labor costing dashboard per bargaining group to model proposed contract changes subject to meeting and conferring, as well as an easy-to-understand computation of “1% of compensation” for each bargaining group used as a benchmark for labor negotiators in informing proposals during the negotiations process.
- Incorporating the results of the labor costing modeling into the baseline forecast with the ability to turn on and off the labor costing model in the baseline forecast.
- Reviewing the labor costing model with the project team.
- Reviewing the outcomes of the labor costing model with employee labor representatives at the discretion of District management.

Aligning key engagement team members with your goals

Your team of professionals offers a collaborative focus supported by the breadth and depth of our firm’s national resources. Engagement team members are introduced in the table that follows.

ENGAGEMENT TEAM FOR SANTA CRUZ PUBLIC LIBRARIES	
	Steve Toler — Director
	<i>Project role: Project director</i>
	<ul style="list-style-type: none">• Steve has vast experience in budgeting and revenue forecasting, financial management and reporting, accounting, purchasing, information technology management, water and wastewater rate modeling, regional shared services planning, organizational development and training, labor relations and negotiations, business continuity planning, risk management, economic development and redevelopment, tax ballot measures, and public engagement.• He spent nearly 20 years in local government public service working for the cities of Cupertino, Foster City and Millbrae, California.• As a consultant he has led over a dozen fiscal planning efforts for cities and special districts. These have all involved the construction of interactive fiscal models. The models include a dashboard that quickly displays key fiscal indicators such as fund balance, annual deficit or surplus and where all key assumptions are displayed and can be varied.

ENGAGEMENT TEAM FOR SANTA CRUZ PUBLIC LIBRARIES

- As budget director of Foster City, he implemented collaborative approaches with departments to prepare their operating budgets, five-year financial plans and capital improvement plans. He performed the personnel, services and supplies, and capital outlay analyses required to ensure a more realistic need for budgeted resources to help departments achieve the City Council's goals.
- Steve serves clients across the Pacific Northwest and West Coast, including recent engagements for the cities of Santa Cruz, Scotts Valley, Belmont, East Palo Alto, El Cerrito, St. Helena, Tracy, Union City and the Town of Windsor in California, as well as Tigard, Oregon and the cities of Newcastle, Kenmore and Sammamish in King County, Washington.



Noemi Barter — Manager

Project role: Project manager; accounting and financial management subject matter specialist

- Noemi is a member of Baker Tilly's Arizona assurance and audit practice. She specializes in audit, review, compilation, accounting and bookkeeping services for the government industry.
- She has more than 13 years of experience in government audits throughout several different industries. Noemi is a member of the American Institute of Certified Public Accountants (AICPA) and the Arizona Society of Certified Public Accountants (ASCPA).
- She earned a bachelor's degree from Ohio State University and a master's in accountancy from Golden Gate University.



Andy Belknap — Managing Partner

Project role: Fiscal recovery planning

- Andy has more than 20 years of local government experience, including service as a city manager, public works director, a variety of interim management positions, and as a consultant to California municipalities and special districts. He specializes in local government financial management and has led numerous projects to address structural fiscal deficits.
- Andy served as an expert witness in the City of Vallejo, California's bankruptcy proceeding and served as project manager for the City of Stockton's AB 56 process mediation and subsequent Chapter 9 bankruptcy and recovery. Andy managed the City of San Bernardino's bankruptcy and developed the plan of adjustment for the City, which led to fundamental changes in governance and operations. As a result of bankruptcy recovery and other work, he is expert at identifying alternative service delivery arrangements, as well as developing revenues over a broad array of municipal services.
- A trained economist, Andy brings a special expertise to fiscal analysis and public finance issues. His blend of quantitative skills, coupled with a practitioner's understanding of public services and management systems, adds value to all types of organizational and policy analyses.

ENGAGEMENT TEAM FOR SANTA CRUZ PUBLIC LIBRARIES



Paul Woodard — Special Advisor

Project role: Utilities and capital investment planning subject matter specialist

- Paul has over 40 years of experience in the public sector, specifically in local government. His career has included leadership roles as an Assistant Village Engineer, City Engineer and Director of Public Works.
- Paul has coordinated and supervised activities including solid waste and recycling, engineering, streets, fleet, landfill, buildings, sewer and water utility district, parks, planning, building inspection and stormwater utilities.
- Responsibilities included planning and implementing capital improvement programs and supervising the engineering the preparation of plans and specifications, cost estimates, bidding and construction inspection for capital improvement projects. He has worked extensively with City Administrators and Managers, Councils, Boards and Commissions and led efforts in capital planning, contract negotiations, and department mergers.



Matt Stark — Manager

Project role: Subject-matter specialist

- Matt's primary responsibilities are the design and implementation of financial forecast models, research studies and online survey tools.
- Matt assists several Baker Tilly practice groups with his analytical expertise, helping to find solutions to new challenges within the fields of operational finance, economic development and compensation studies. Specifically, Matt is the primary architect of various interactive financial forecasts for clients ranging from cities and counties to special districts.
- In addition to his financial forecasting work, Matt develops surveys to help elected officials and professional staff to understand the perceptions, opinions and motivations of their communities, providing feedback from residents who would not otherwise make their voices heard. These surveys help inform decisions about spending priorities and long-term planning.
- Designed and conducted random-sample telephone and online surveys for school districts, cities and counties.
- Developed analytical tools for Baker Tilly practice groups in operational finance, capital planning, economic development, employee compensation and transportation planning.

Our experience and qualifications

We encourage you to connect with the clients below to learn more about the value of their relationship with us. The following projects were conducted by Baker Tilly and/or Management Partners prior to its combination with Baker Tilly. Each client will offer a different perspective as you consider your own needs.

TOWN OF PARADISE, CALIFORNIA			
Name	Mr. Jim Goodwin	Title	Town Manager
Phone	+1 (530) 872-6291	Email	jgoodwin@townofparadise.com
Description	<p>Long-range fiscal model and fiscal sustainability planning</p> <p>Our firm has completed several projects for the Town of Paradise. In 2019, in the wake of the devastating Camp Fire, which destroyed nearly 90% of the Town, we engaged with the Town on a pro-bono basis to develop a fiscal model to help with the recovery process. The focus of our work centered on preparing a long-range financial forecast that would help the Town model the fiscal impacts and viability of its operations as the town’s residents and properties rehabilitated.</p> <p>In 2021, we were engaged to update this original fiscal model and to assist the Town with fiscal sustainability planning.</p> <p>In 2022, we completed a comprehensive analysis of police dispatch options for the Town. As a result of this analysis, the Town determined to develop an in-house dispatch capacity.</p> <p>In July of 2023, we completed another update of the long-term fiscal model for the Town. This forecast also included a dynamic dashboard that allows Town leaders to run various scenarios based on staffing levels required to navigate through the recovery process and model the long-term organizational structure.</p>		

CITY OF UNION CITY, CALIFORNIA			
Name	Ms. Joan Malloy	Title	City Manager
Phone	+1 (510) 760-7332	Email	JoanM@UnionCity.Org
Description	<p>Long-range fiscal model</p> <p>We prepared a long-range fiscal model for the City’s General Fund and provided expert advice about the potential fiscal impacts associated with the COVID-19 pandemic recession that was starting to impact City revenues. Also looming over the City was the expiration of a public safety parcel tax measure that, if not replaced, would leave a \$5 million gap in the City's General Fund and severely impact public safety service delivery. The tool we developed provided a useful dashboard to assist the City Council, staff, and community members in understanding the impacts of the pandemic recession and the lapsing of the tax measure if not replaced. Based on the work we completed, the City Council proposed a utility users tax measure for voter consideration in the November 2020 election that was approved and will provide ongoing revenues to support continuity of services as the City exits the pandemic recession.</p> <p>The City has requested assistance in updating the model in subsequent years due primarily to staffing changes and lack of staffing capacity to update the model. The most recent update was completed for the FY 2023-24 and 2024-25 biennial budget.</p>		

CITY OF SCOTTS VALLEY, CALIFORNIA			
Name	Ms. Mali LaGoe	Title	City Manager
Phone	+1 (831) 440-5600	Email	MLagoe@scottsvally.gov
Description	<p>Financial management assistance, fiscal sustainability planning and related services</p> <p>Our firm has provided a wide range of services to the City of Scotts Valley over the past several years in support of the City's budget and finance functions and to support fiscal sustainability. We provided budget development and process implementation services that included the City's first long-range financial forecast as part of its annual budget. The results of that forecast indicated a long-term structural deficit in the General Fund that would liquidate all reserves within three years. During our work on the financial model, we also provided support to the City Manager and contracted legal counsel during labor negotiations with the City's bargaining groups to cost various proposals made by management and labor. We provided a tool tied to the City's financial forecast for City leaders to use during the current and future negotiation process. The tool was presented to labor groups and Council members as a means of creating a more transparent negotiation environment and to demonstrate how various proposals would positively or negatively impact the City's structural deficit. Based on that work, we developed a fiscal sustainability plan for City Council consideration. The project included interviews, focus groups, an employee survey, and two Council workshops. We analyzed various budget strategies, including revenue enhancements, expenditure controls/cost shifts, service delivery changes, and service level reductions that would eliminate the structural deficit and packaged them into various scenarios for Council consideration. Council members reviewed the scenarios and identified several budget strategies for implementation, including tax measures, cost shifts that saw labor groups increase their contributions to pension costs, and service delivery changes that collectively would provide long-term fiscal sustainability to the City.</p> <p>The City has requested assistance in updating the model in subsequent years due primarily to staffing changes and lack of staffing capacity to update the model. The most recent update was completed for the FY 2023-24 budget, working with City Manager Mali LaGoe (a JPA board member) and her Administrative Services Director Stephanie Hill.</p>		

HAYWARD AREA RECREATION DISTRICT, CALIFORNIA			
Name	Mr. James Wheeler	Title	General Manager
Phone	+1 (510) 881-6710	Email	WheJ@HaywardRec.org
Description	<p>Financial forecast development and updates</p> <p>Our firm has supported the District over the past several years in various managerial and financial management areas, including developing a long-range forecast for the District. In 2020, we were engaged to prepare a new financial forecast tool for the District to use on an ongoing basis in helping their Board, staff, and community members understand the District's fiscal health. Voters had just approved a \$250 million bond measure that would provide capital funding for new parks, new facilities, and significant enhancements to existing parks and recreation facility infrastructure. However, the District had not planned for the operational impacts of these amenities. As part of developing a long-range forecast, we engaged with staff to project the operational impacts, based in part on a set of anticipated parks maintenance standards, to fully understand the impacts of those new capital projects.</p> <p>As we completed the fiscal model in 2020, the COVID-19 pandemic began which had a significant impact on the District, practically shutting down all recreation programs for over 15 months. We updated the fiscal model to anticipate the fiscal impacts of the pandemic and updated the fiscal model in 2021 as the District began to plan for restoration of services as the region began to recover from the pandemic.</p> <p>The timing of completion of the fiscal model was opportune in that it provided the District Board and staff the means of understanding the fiscal implications of the pandemic, the capital projects that were planned, and the fiscal capacity to restore services. The model also convinced the District to revise its approach on cost recovery models for its recreation services and is leading the District toward achieving fiscal sustainability in the future.</p> <p>The District's fiscal model was most recently updated and refreshed to provide a more streamlined model for District staff to update for future years. This was completed for the FY 2023-24 budget process.</p>		

Professional fee and timeline

Baker Tilly anticipates devoting 185 hours of staff time to complete the baseline plan of work described above. The total cost of this project is \$41,000, which includes all fees and expenses. Option A (conducting a fiscal gap analysis of unfunded/underfunded needs) would require an additional 40 hours at a cost of \$9,000. Option B (developing a labor costing model) would require an additional 80 hours at a cost of \$18,000. If the baseline project and all options were included, the total cost would be \$68,000.

If an executed contract is in place by mid-March, we would start work in late March. The baseline forecast would be completed by June which we would anticipate presenting to the Board as early as late June or July subject to your schedule. The optional activities, if selected, would be completed within the same timeframes.

The costs and timeline for this project are summarized in the following table.

Activity	Hours	Cost	Timeline (2024)
Baseline Project			
1 – Start project	12	\$2,900	Late March
2 – Gather information	53	\$11,900	April to Early May
3 – Develop baseline financial forecast model	84	\$17,900	Late April to May
4 – Present model and provide support	36	\$8,300	June to July
Total – Baseline Project	185	\$41,000	Estimated completion – end of July
Optional Activity A – Conduct fiscal gap analysis of unfunded/underfunded needs	40	\$9,000	Mid-April to June
Optional Activity B – Develop labor costing model	84	\$18,000	April to May
Total – Baseline plus Optional Activity A	225	\$50,000	Estimated completion – end of July
Total – Baseline plus Optional Activity B	269	\$59,000	Estimated completion – end of July
Total – Baseline plus All Optional Activities	309	\$68,000	Estimated completion – end of July

The ultimate test of a quality project is that the client is pleased with the results, and we are committed to achieving that goal.

Conclusion

The District will be a valued client of Baker Tilly, and Steve Toler will be personally involved in all aspects of our relationship, from planning through completion. Please contact Steve Toler (Steve.Toler@bakertilly.com) with any questions regarding this proposal.

Thank you for the opportunity to make tangible contributions to your success. We look forward to discussing your questions and feedback.

Sincerely,



Carol Jacobs, Managing Director
Baker Tilly US, LLP
+1 (949) 809 5588 | carol.jacobs@bakertilly.com

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Finance Committee and Community Relations Committee Meeting Schedule

2024 Finance Committee Meeting Schedule	2024 Community Relations Committee
Tuesday, March 12, 2024 – 8:00	No Meeting
Tuesday, April 9, 2024 – 9:00 AM	Tuesday, April 9, 2024 – 8:00 AM
Tuesday, May 7, 2024	No Meeting
Tuesday, June 11, 2024 – 9:00 AM	Tuesday, June 11, 2024 – 8:00 AM
Tuesday, July 9, 2024	No Meeting
Tuesday, August 13, 2024 – 9:00 AM	Tuesday, August 13, 2024 – 8:00 AM
Tuesday, September 10, 2024	No Meeting
Tuesday, October 8, 2024 – 9:00 AM	Tuesday, October 8, 2024 – 8:00 AM
Tuesday, November 12, 2024	No Meeting
Tuesday, December 10, 2024 – 9:00 AM	Tuesday, December 10, 2024 – 8:00 AM

1. Committee Meetings on Same Date (Proposed meeting time for Finance Committee is 9:00 AM following the Community Relations Committee Meeting at 8:00 AM)

2. Consider scheduling ALL Finance Committee Meetings to begin at 9:00 AM

2024 PID Holidays, Board & Committee Meetings

JANUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY

S	M	T	W	T	F	S
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH

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					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL

S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY

S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE

S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST

S	M	T	W	T	F	S
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER

S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

HOLIDAYS / OBSERVED

JANUARY 1, 2024
NEW YEAR'S DAY

JANUARY 15, 2024
MARTIN LUTHER KING, JR. DAY

FEBRUARY 19, 2024
PRESIDENT'S DAY

APRIL 1, 2024
CESAR CHAVEZ DAY

MAY 27, 2024
MEMORIAL DAY

JUNE 19, 2024
JUNETEENTH

JULY 4, 2024
4TH OF JULY

SEPTEMBER 2, 2024
LABOR DAY

OCTOBER 14, 2024
INDIGENOUS PEOPLES DAY

NOVEMBER 11, 2024
VETERAN'S DAY

NOVEMBER 28, 2024
THANKSGIVING

NOVEMBER 29, 2024
DAY AFTER THANKSGIVING

DECEMBER 24, 2024
CHRISTMAS EVE

DECEMBER 25, 2024
CHRISTMAS DAY

BOARD MEETINGS

JANUARY 17, 2024
FEBRUARY 21, 2024
MARCH 20, 2024
APRIL 17, 2024
MAY 15, 2024
JUNE 17, 2024
JULY 17, 2024
AUGUST 21, 2024
SEPTEMBER 18, 2024
OCTOBER 16, 2024
NOVEMBER 20, 2024
DECEMBER 18, 2024

COMMUNITY RELATIONS

FEBRUARY 1, 2024, 8:00 AM
APRIL 9, 2024, 8:00 AM
JUNE 11, 2024, 8:00 AM
AUGUST 13, 2024, 8:00 AM
OCTOBER 8, 2024, 8:00 AM
DECEMBER 10, 2024, 8:00 AM

FINANCE COMMITTEE

JANUARY 4, 2024 (CANCELLED)
JANUARY 30, 2024, 3:30 PM
FEBRUARY 8, 2024, 8:00 AM
FEBRUARY 13, 2024, 8:00 AM
MARCH 12, 2024, 8:00 AM
APRIL 9, 2024, 9:00 AM
MAY 7, 2024
JUNE 11, 2024, 9:00 AM
JULY 9, 2024
AUGUST 13, 2024, 9:00 AM
SEPTEMBER 10, 2024
OCTOBER 8, 2024, 9:00 AM
NOVEMBER 12, 2024
DECEMBER 10, 2024, 9:00 AM

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	Community Relations & Finance Committee Meetings
	Holiday / Holiday Observed
	PID Board Meeting