

# County of Monterey

*Taragon Room  
1441 Schilling Place, North Building  
Salinas, CA 93901*



## Meeting Agenda

**Friday, February 2, 2024**

**10:00 AM**

### **Water Resources Agency Finance Committee**

*John Baillie, Chair  
Mark Gonzalez  
Mike LeBarre  
Matthew Simis*

To participate in this Finance Committee meeting through the following methods:

1. You may attend in person,
2. For ZOOM participation please join by computer audio at:  
<https://montereycty.zoom.us/j/92403510520>  
OR to participate by phone call any of these numbers below:  
+1 669 900 6833 US (San Jose)  
+1 346 248 7799 US (Houston)  
+1 312 626 6799 US (Chicago)  
+1 929 205 6099 US (New York)  
+1 253 215 8782 US  
+1 301 715 8592 US

Enter this Meeting ID number: 924 0351 0520 PASSWORD: 404237 when prompted. Please note there is no Participant Code, you will just hit # again after the recording prompts you.

You will be placed in the meeting as an attendee; when you are ready to make a public comment, if joined by computer audio, please Raise your Hand; and by phone, please push \*9 on your keypad.

**PLEASE NOTE: IF ALL COMMITTEE MEMBERS ARE PRESENT IN PERSON, PUBLIC PARTICIPATION BY ZOOM IS FOR CONVENIENCE ONLY AND IS NOT REQUIRED BY LAW. IF THE ZOOM FEED IS LOST FOR ANY REASON, THE FINANCE COMMITTEE MEETING MAY BE PAUSED WHILE A FIX IS ATTEMPTED BUT THE FINANCE COMMITTEE MEETING MAY CONTINUE AT THE DISCRETION OF THE CHAIRPERSON.**

3. If you wish to comment on a specific agenda item while the matter is being heard, you may participate by the following means: When the Chair calls for public comment on an agenda item, the Zoom Meeting Host, or his or her designee, will first ascertain who wants to comment (among those who are in the meeting electronically or telephonically) and will then call on speakers and un mute their device one at a time. Public speakers may be broadcast in audio form only.

4. If you wish to comment on a particular agenda item, please submit your comments in writing via email to [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us) by 5:00 p.m. on the Thursday prior to the Committee meeting. To assist Agency staff in identifying the agenda item to which the comment relates please indicate the Finance Committee meeting date and agenda number in the subject line. Comments received by the 5:00 p.m. Thursday deadline will be distributed to the Committee and will be placed in the record.

5. If you wish to make either a general public comment for items not on the day's agenda or to comment on a specific agenda item as it is being heard, please submit your comment, limited to 250 words or less, to the Monterey County Water Resources Agency at [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). In an effort to assist Agency staff in identifying the agenda item relating to your public comment please indicate in the subject line, the meeting body (i.e. Finance Committee) and item number (i.e. Item No. 10). Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

6. If speakers or other members of the public have documents they wish to distribute to the Committee for an agenda item, they are encouraged to submit such documents by 5:00 p.m. on Thursday before the meeting to: [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). To assist Agency staff in identifying the agenda item to which the comment relates, the public is requested to indicate the Finance Committee date and agenda number in the subject line.

7. If members of the public want to present documents/Power Point presentations while speaking, they should submit the document electronically by 5:00 p.m. on Thursday before the meeting at [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). (If submitted after that deadline, staff will make best efforts, but cannot guarantee, to make it available to present during the Committee meeting.)

8. Individuals with disabilities who desire to request a reasonable accommodation or modification to observe or participate in the meeting may make such request by sending an email to [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). The request should be made no later than noon on the Thursday prior to the Committee meeting in order to provide time for the Agency to address the request.

9. The Chair and/or Secretary may set reasonable rules as needed to conduct the meeting in an orderly manner.

Participar en esta reunión del Comité de Finanzas a través de los siguientes métodos:

1. Puede asistir en persona,

2. El público puede observar la reunión ZOOM a través de computadora haciendo clic en el siguiente enlace: <https://montereycty.zoom.us/j/92403510520>

O el público puede escuchar a través del teléfono llamando al:

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

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**TENGA EN CUENTA: SI TODOS MIEMBROS DEL COMITÉ DE FINANZAS DE LA JUNTA ESTÁN PRESENTES EN PERSONA, LA PARTICIPACIÓN PÚBLICA DE ZOOM ES SOLO POR CONVENIENCIA Y NO ES REQUERIDA POR LA LEY. SI LA TRANSMISIÓN DE ZOOM SE PIERDE POR CUALQUIER MOTIVO, LA REUNIÓN PUEDE PAUSARSE MIENTRAS SE INTENTA UNA SOLUCIÓN, PERO LA REUNIÓN DEL COMITE DE FINANZAS PUEDE CONTINUAR A DISCRECIÓN DEL PRESIDENTE.**

**3. Los miembros del público que desean comentar en un artículo específico de la agenda, mientras que el artículo se este presentando durante la reunión, pueden participar por cualquiera de los siguientes medios:**

Cuando el Presidente del Comité solicite comentarios públicos sobre un artículo de la agenda, el anfitrión de la reunión Zoom o su designado, primero determinará quién quiere testificar (entre los que están en la reunión por vía electrónica o telefónica) y luego llamará a los oradores (speakers) y activará la bocina para el orador, uno a la vez. Todo orador, será transmitido por audio en altavoz solamente.

**4. Si un miembro del público desea comentar sobre un artículo de la agenda en particular, se le es sumamente recomendable que envíe sus comentarios por escrito por correo electrónico a la Agencia de Administración de Recursos del Agua (Agencia) a [WRAPublicComment@co.monterey.ca.us](mailto:WRAPublicComment@co.monterey.ca.us) antes de las 5:00 P. M. el Jueves antes de la reunión del Comité. Para ayudar al personal de la Agencia a identificar el número del artículo de la agenda con el cual se relaciona el comentario, se solicita al público que indique la fecha de la reunión del Comité y el número del artículo de la agenda en la línea de asunto. Comentarios recibidos en la fecha límite del Jueves a las 5 P.M, serán distribuidos al Comité y serán colocados en el registro.**

**5. Los miembros del público que deseen hacer un comentario público general para temas que no están en la agenda del día o que deseen comentar en un artículo específico mientras se escucha la presentación, lo pueden hacer enviando un comentario por correo electrónico, preferiblemente limitado a 250 palabras o menos, a [WRAPublicComment@co.monterey.ca.us](mailto:WRAPublicComment@co.monterey.ca.us). Para ayudar al personal de la Agencia a identificar el artículo de la agenda con el cual se relaciona el comentario, se solicita al público que indique el nombre del Comité (por ejemplo: Comité de Finanzas) y el número del artículo de la agenda (por ejemplo: Artículo # 10). Se hará todo lo posible para leer el comentario en el registro, pero algunos comentarios pueden no leerse en voz alta debido a limitaciones de tiempo. Los comentarios recibidos después del cierre del período de comentarios**

públicos sobre un artículo de la agenda serán parte del registro si se reciben antes que termine la reunión del Comité.

6. Si los oradores u otros miembros del público tienen documentos que desean distribuir al Comité para un artículo de la agenda, se les recomienda enviar dichos documentos antes de las 5:00 P.M. el Jueves antes de la reunión a: [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). Para ayudar al personal de la Agencia a identificar el número del artículo de la agenda con el cual se relaciona el comentario, se solicita al público que indique la fecha de la reunion del Comité y el número de agenda en la línea de asunto.

7. Si los miembros del público desean presentar documentos o presentaciones de PowerPoint mientras hablan, deben enviar el documento electrónicamente antes de las 5:00 P.M. del Jueves antes de la reunión a [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us) (Si se presenta después de ese plazo, el personal hará los mejores esfuerzos, pero no puede garantizar que esté disponible su PowerPoint para presentar durante la reunión del Comité).

8. Las personas con discapacidades que deseen solicitar una modificación o modificación razonable para observar o participar en la reunión pueden realizar dicha solicitud enviando un correo electrónico a [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). La solicitud debe hacerse a más tardar el mediodía del Jueves antes de a la reunión del Comité para dar tiempo a la Agencia para que atienda la solicitud .

9. El Presidente y / o Secretario pueden establecer reglas razonables según sea necesario para llevar a cabo la reunión de manera ordenada.

Call to

#### Call to Order

#### Roll Call

#### Public Comment

#### Committee Member Comments

#### Consent Calendar

1. Approve the minutes of the Finance Committee meeting held on November 3, 2023.

Attachments: [Draft Finance Minutes November 3, 2023](#)

#### Scheduled Items

2. Consider receiving the December 2023 Financials for All Agency Funds.

**Attachments:** [WRA FY24 Financial Status Report Dec 31 2023](#)  
[23 12 WRA Financial BFY2023-24 R1 PPT](#)

### Staff Reports

3. Year-to-Date Expense Report by Monterey One Water. (Presenter; Fred Marsh)

**Attachments:** [M1W YTD expenses thru Nov 2023](#)

4. Fiscal Year 23-24 Hydroelectric Revenue Summary. (Staff Presenting; Nora Cervantes)

**Attachments:** [FY23 - FY24 Hydro Revenue](#)

5. Water Resources Agency Fund Balance Reserves. (Staff Presenting; Nan Kim)

**Attachments:** [FY24 Budgeted Fund Balance Reserves](#)

### Presentation

6. County's Cost Allocation Plan. (Staff Presenting; Nan Kim)

**Attachments:** [23 12 County Wide Cost Allocation Plan PPT](#)

### Calendar

7. Set next meeting date and discuss future agenda items.

### Adjournment



# County of Monterey

## Item No.1

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-001**

**February 02, 2024**

**Introduced:** 1/25/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

Approve the minutes of the Finance Committee meeting held on November 3, 2023.

# County of Monterey

*Cinnamon Room  
1441 Schilling Place, North Building  
Salinas, Ca 93901*



## Meeting Minutes

**Friday, November 3, 2023**

**10:00 AM**

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*John Baillie, Chair  
Mark Gonzalez  
Mike LeBarre  
Matthew Simis*



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6. Si los oradores u otros miembros del público tienen documentos que desean distribuir al Comité para un artículo de la agenda, se les recomienda enviar dichos documentos antes de las

5:00 P.M. el Jueves antes de la reunión a: [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). Para ayudar al personal de la Agencia a identificar el número del artículo de la agenda con el cual se relaciona el comentario, se solicita al público que indique la fecha de la reunion del Comité y el número de agenda en la línea de asunto.

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8. Las personas con discapacidades que deseen solicitar una modificación o modificación razonable para observar o participar en la reunión pueden realizar dicha solicitud enviando un correo electrónico a [WRAPubliccomment@co.monterey.ca.us](mailto:WRAPubliccomment@co.monterey.ca.us). La solicitud debe hacerse a más tardar el mediodía del Jueves antes de a la reunión del Comité para dar tiempo a la Agencia para que atienda la solicitud .

9. El Presidente y / o Secretario pueden establecer reglas razonables según sea necesario para llevar a cabo la reunión de manera ordenada.

#### Call to Order

The meeting was called to order at 10:00 a.m.

#### Roll Call

Present: John Baillie, Mark Gonzalez, Mike LeBarre, Matthew Simis

Absent: None

**Public Comment**

None

**Committee Member Comments**

Mike LeBarre, John Baillie

**Consent Calendar**

Upon Motion by Matthew Simis, Second by Mark Gonzalez the Committee approved the Consent Calendar of the Finance Committee meeting.

Ayes: John Baillie, Mark Gonzalez, Mike LeBarre, Matthew Simis

Noes: None

Absent: None

Abstained: None

1. Approve the minutes of the Finance Committee meeting held on October 6, 2023.

**Attachments:**     [Draft Finance Minutes October 6, 2023.](#)

**Scheduled Items**

2. Consider receiving the Monterey County Water Resources Agency September 2023 Financials.

**Attachments:**     [WRA FY24 Financial Status Report Sep 30 2023](#)  
                              [WRA Financial BFY2023-24 PPT](#)

Upon Motion by Matthew Simis, Second by Mark Gonzalez the Committee received the Monterey County Water Resources Agency September 2023 Financials.

Ayes: John Baillie, Mark Gonzalez, Mike LeBarre, Matthew Simis

Noes: None

Absent: None

Abstained: None

Public Comment: None

Committee Member Comment: John Baillie, Mike LeBarre

3. Consider recommending that the Board of Directors approve Amendment No. 2 to the Agreement for Services between Monterey County Water Resources Agency and Don Chapin Company, Inc. to increase the dollar amount by \$200,000 for a new contract total not to exceed \$385,000 for maintenance and repairs to Monterey County Water Resources Agency facilities related to storm events and restoration; and authorize the General Manager to execute the agreement.

**Attachments:**     [Board Report](#)  
                              [Amendment No. 2](#)  
                              [Original Agreement for Services](#)  
                              [Funding Agreement](#)

Upon Motion by Matthew Simis, Second by Mike LeBarre the Committee recommended that the Board of Directors approve Amendment No. 2 to the Agreement for Services between Monterey County Water Resources Agency and Don Chapin Company, Inc. to increase the dollar amount by \$200,000 for a new contract total not to exceed \$385,000 for maintenance and repairs to Monterey County Water Resources Agency facilities related to storm events and restoration; and authorize the General manager to execute the agreement.

Ayes: John Baillie, Mark Gonzalez, Mike LeBarre, Matthew Simis  
Noes: None  
Absent: None  
Abstained: None

Public Comment: None  
Committee Member Comment: None

#### **Status Reports**

4.     •     Grants Update

**Attachments:**     [Grants Tracking](#)

Public Comment: None  
Committee Member Comment: Mike LeBarre, Mark Gonzalez

#### **Calendar**

5.     Set next meeting date and discuss future agenda items.

#### **Adjournment**

The meeting adjourned at 10:54 a.m.



# County of Monterey

## Item No.2

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-004**

**February 02, 2024**

**Introduced:** 1/25/2024

**Current Status:** Draft

**Version:** 1

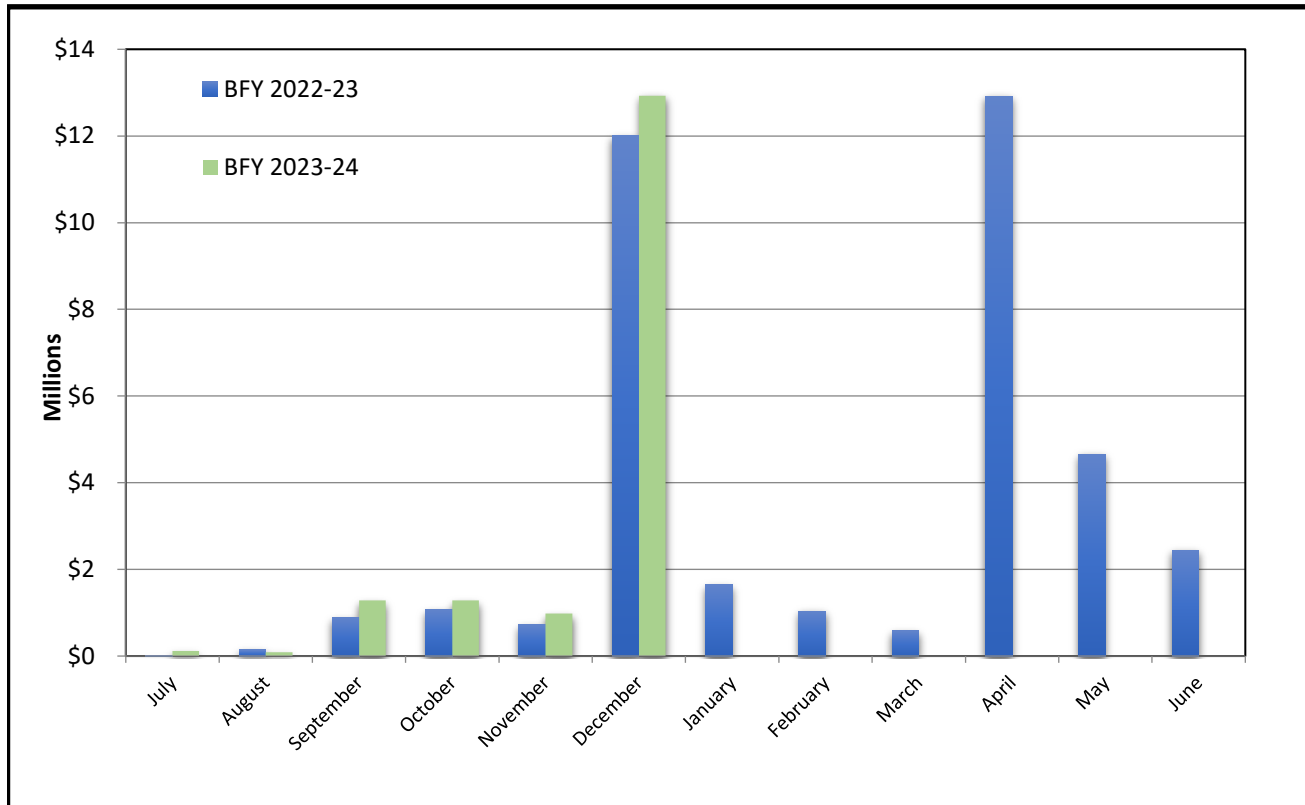
**Matter Type:** WRA Finance Item

Consider receiving the December 2023 Financials for All Agency Funds.

**Monterey County**  
**Water Resources Agency**  
**FY 2023-24 FINANCIAL STATUS REPORT**

**YTD Actual Revenues**

Month By Month Revenues				
	BFY 2022-23	% Received	BFY 2023-24	% Received
July	6,068	0.0%	114,716	0.2%
August	142,866	0.4%	90,494	0.4%
September	881,004	2.4%	1,282,256	3.0%
October	1,070,731	5.0%	1,286,447	5.7%
November	716,645	6.7%	983,161	7.7%
December	12,004,745	35.0%	12,927,380	34.1%
January	1,646,748	38.9%	-	
February	1,032,482	41.3%	-	
March	579,827	42.7%	-	
April	12,918,961	73.2%	-	
May	4,660,203	84.2%	-	
June	2,439,775	90.0%	-	
<b>YEAR TO DATE ACTUAL:</b>	<b>38,100,055</b>	<b>90.0%</b>	<b>16,684,454</b>	<b>34.1%</b>
<b>ADOPTED BUDGET:</b>	<b>42,335,652</b>		<b>48,885,830</b>	

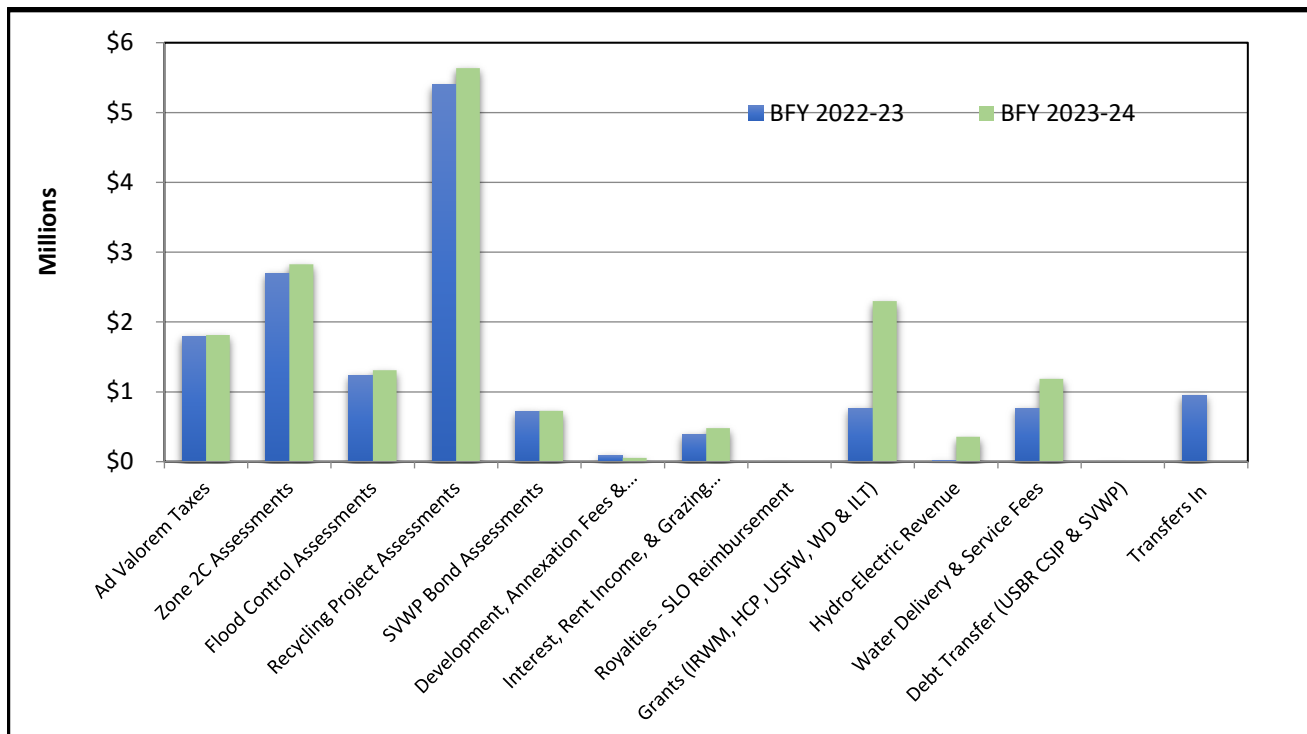


**YTD Revenues by Source**



**Monterey County**  
**Water Resources Agency**  
**FY 2023-24 FINANCIAL STATUS REPORT**

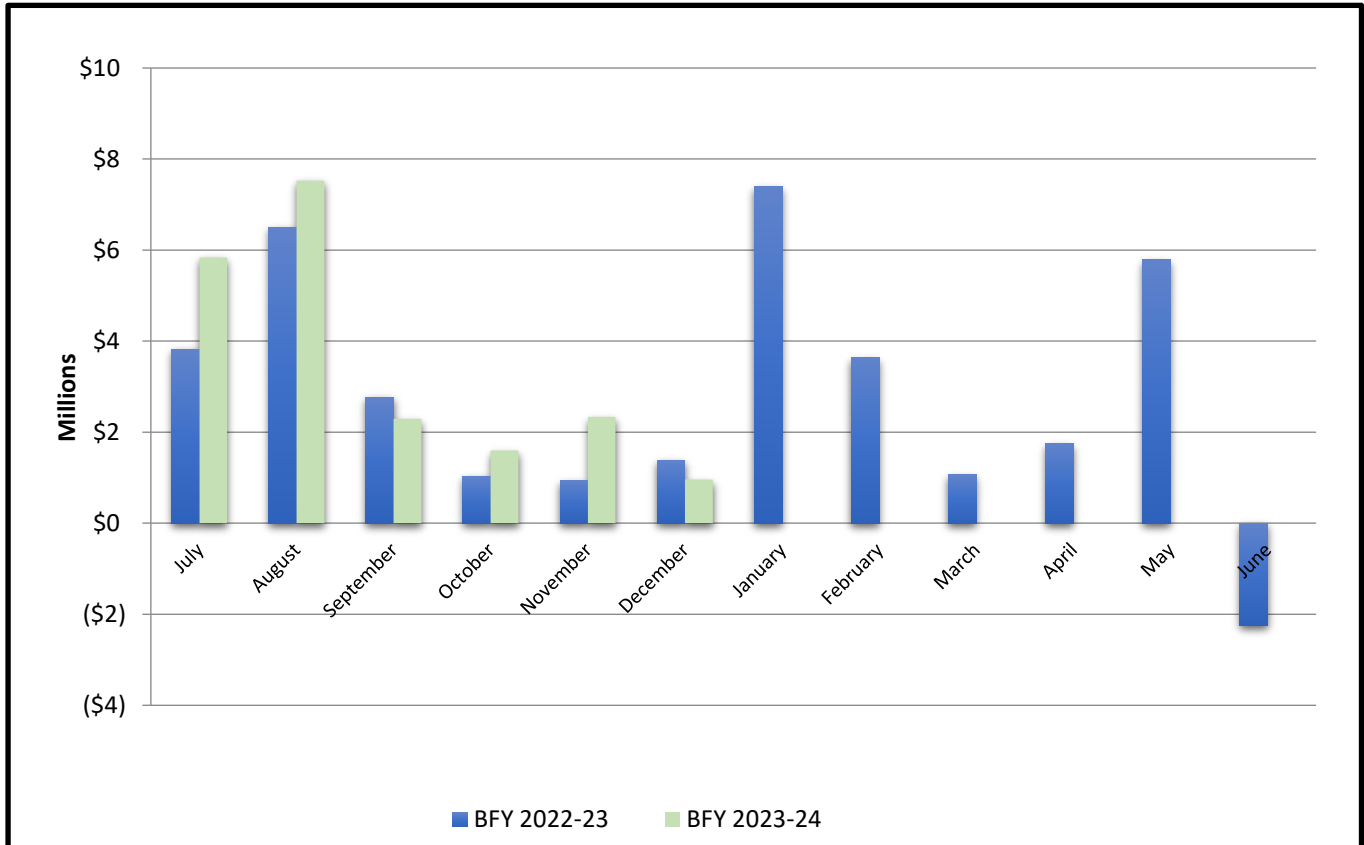
Through Accounting Period 06 - December 31		
	BFY 2022-23	BFY 2023-24
Ad Valorem Taxes	1,793,139	1,814,162
Zone 2C Assessments	2,693,856	2,825,053
Flood Control Assessments	1,236,504	1,307,705
Recycling Project Assessments	5,397,510	5,636,271
SVWP Bond Assessments	718,224	729,193
Development, Annexation Fees & Other	91,051	51,626
Interest, Rent Income, & Grazing Leases	388,477	478,572
Royalties - SLO Reimbursement	0	0
Grants (IRWM, HCP, USFW, WD & ILT)	767,945	2,297,165
Hydro-Electric Revenue	20,383	357,220
Water Delivery & Service Fees	764,970	1,187,486
Debt Transfer (USBR CSIP & SVWP)	0	0
Transfers In	950,000	0
<b>YEAR TO DATE TOTAL:</b>	<b>14,822,058</b>	<b>16,684,454</b>



**Monterey County**  
**Water Resources Agency**  
**BFY 2023-24 FINANCIAL STATUS REPORT**

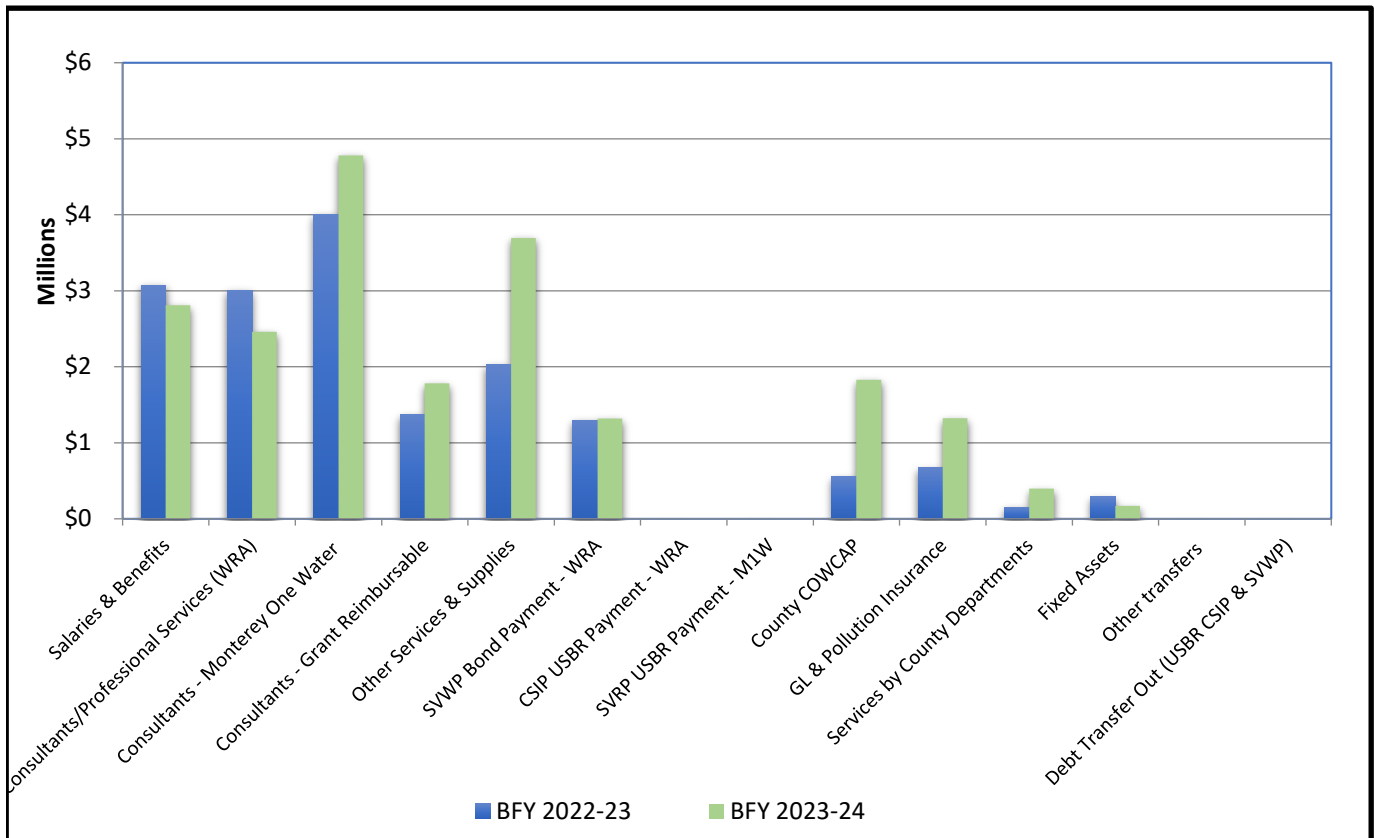
**YTD Actual Expenditures**

Month By Month Expenditures				
	BFY 2022-23	% Expended	BFY 2023-24	% Expended
July	3,826,260	8.0%	5,838,175	11.2%
August	6,506,256	21.5%	7,527,945	25.6%
September	2,770,110	27.3%	2,295,563	30.0%
October	1,029,596	29.4%	1,601,557	33.1%
November	935,997	31.3%	2,338,606	37.6%
December	1,383,500	34.2%	959,125	39.4%
January	7,396,513	49.6%	-	
February	3,634,020	57.2%	-	
March	1,060,889	59.4%	-	
April	1,743,934	63.0%	-	
May	5,791,093	75.0%	-	
June	(2,243,366)	70.4%	-	
<b>YEAR TO DATE ACTUAL:</b>	<b>33,834,802</b>	<b>70.4%</b>	<b>20,560,971</b>	<b>39.4%</b>
<b>ADOPTED BUDGET:</b>	<b>48,072,295</b>		<b>52,148,209</b>	



**Monterey County**  
**Water Resources Agency**  
**BFY 2023-24 FINANCIAL STATUS REPORT**  
**YTD Expenditures by Type**

Through Accounting Period 06 - December 31		
	BFY 2022-23	BFY 2023-24
Salaries & Benefits	3,073,271	2,809,785
Consultants/Professional Services (WRA)	3,003,298	2,461,112
Consultants - Monterey One Water	4,009,798	4,778,657
Consultants - Grant Reimbursable	1,372,403	1,782,954
Other Services & Supplies	2,025,030	3,693,414
SVWP Bond Payment - WRA	1,299,919	1,318,419
CSIP USBR Payment - WRA	-	0
SVRP USBR Payment - M1W	-	0
County COWCAP	551,357	1,829,892
GL & Pollution Insurance	673,141	1,323,053
Services by County Departments	153,947	395,260
Fixed Assets	289,555	168,425
Other transfers	-	0
Debt Transfer Out (USBR CSIP & SVWP)	-	0
<b>YEAR TO DATE TOTAL:</b>	<b>16,451,719</b>	<b>20,560,971</b>



## BFY 2023-24 WRA Fund Balances

For Month Ending: December 31, 2023

% Monthly Time Elapsed: 100.00%

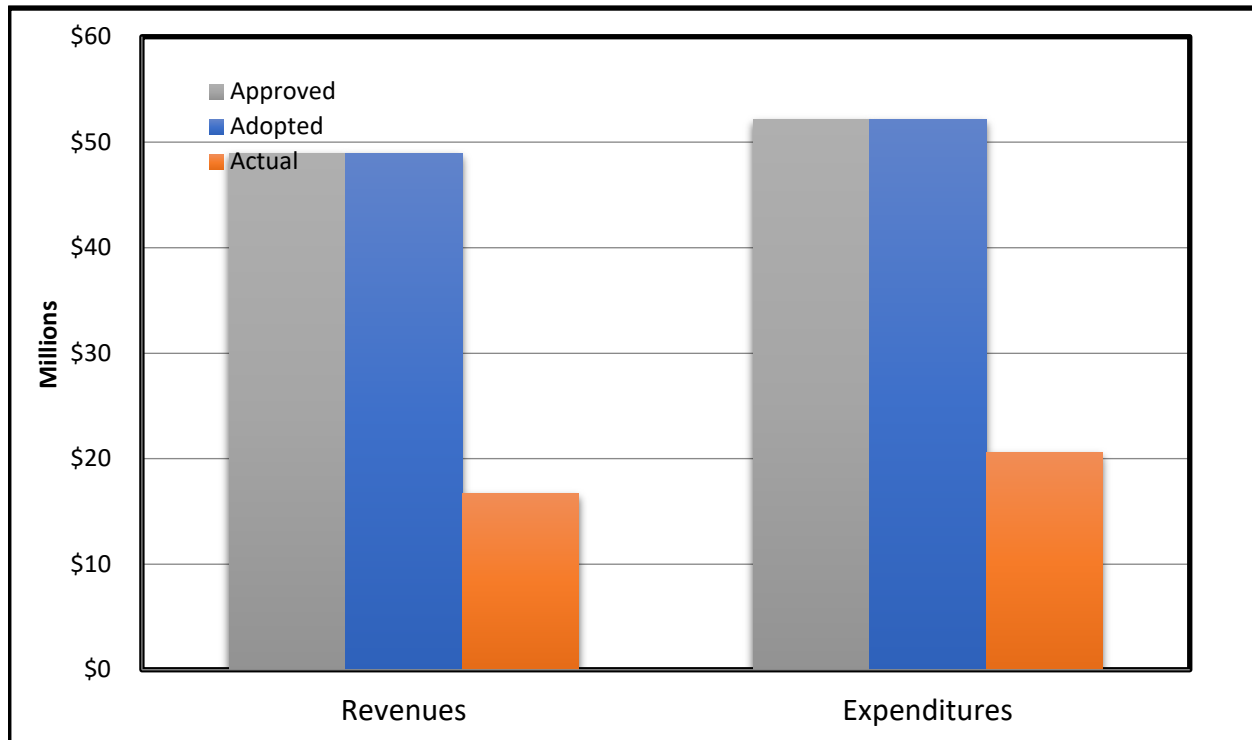
			APPROVED BUDGET				YEAR-TO-DATE					
Fund	Unit	Fund Name	**Estimate Beginning Fund Balance	Approved Budget Expenditures	Approved Budget Revenue	Estimated Ending Fund Balance	YTD Actual Expenditures	Percent Budget Expended	YTD Actual Revenue	Percent Budget Received	Estimated Current Fund Balance	Fund
111	8267	WRA Administration	2,533,679	5,374,265	4,909,517	2,068,931	2,212,376	41.2%	2,630,384	53.6%	2,951,686	111
112	8484	Pajaro Levee	(111,700)	1,828,108	1,231,673	(708,135)	1,673,128	91.5%	981,419	79.7%	(803,409)	112
116	8485	Dam Operations	2,368,478	14,124,383	15,548,422	3,792,517	5,393,780	38.2%	3,507,063	22.6%	481,761	116
121	8486	Soledad Storm Drain	237,642	147,903	106,435	196,174	58,480	39.5%	50,817	47.7%	229,980	121
122	8487	Reclamation Ditch	1,464,970	2,648,376	2,650,886	1,467,480	936,087	35.3%	966,536	36.5%	1,495,419	122
124	8488	San Lorenzo Creek	33,340	51,518	47,249	29,071	22,629	43.9%	28,068	59.4%	38,780	124
127	8489	Moro Cojo Slough	572,372	610,407	240,667	202,632	246,774	40.4%	54,336	22.6%	379,934	127
130	8490	Hydro-Electric Ops	1,457,439	975,726	789,656	1,271,369	421,619	43.2%	362,651	45.9%	1,398,471	130
131	8491	CSIP Operations	3,945,232	7,908,709	7,527,636	3,564,159	2,537,538	32.1%	2,918,752	38.8%	4,326,447	131
132	8492	SVRP Operations	2,343,677	6,394,009	5,060,202	1,009,870	2,594,690	40.6%	4,270,730	84.4%	4,019,717	132
134	8493	SRDF Operations	4,513,943	6,810,286	5,426,002	3,129,659	2,315,308	34.0%	901,680	16.6%	3,100,315	134
303	8267	CSIP Debt Service	770,672	1,668,000	1,668,000	770,672	0	0.0%	0	0.0%	770,672	303
313	8494	Debt Services	1,034,991	1,755,338	1,755,338	1,034,991	1,318,419	75.1%	724	0.0%	(282,704)	313
426	8495	Interlake Tunnel	767,077	1,851,181	1,924,147	840,043	830,144	44.8%	11,294	0.6%	(51,773)	426
TOTAL:			21,931,813	52,148,209	48,885,830	18,669,434	20,560,971	39.4%	16,684,454	34.1%	18,055,297	

\*\*Beginning Fund balance of FY23, actual is not known

**MONTEREY COUNTY  
WATER RESOURCES AGENCY  
BFY 2023-24 FINANCIAL STATUS REPORT**

For Month Ending: December 31, 2023

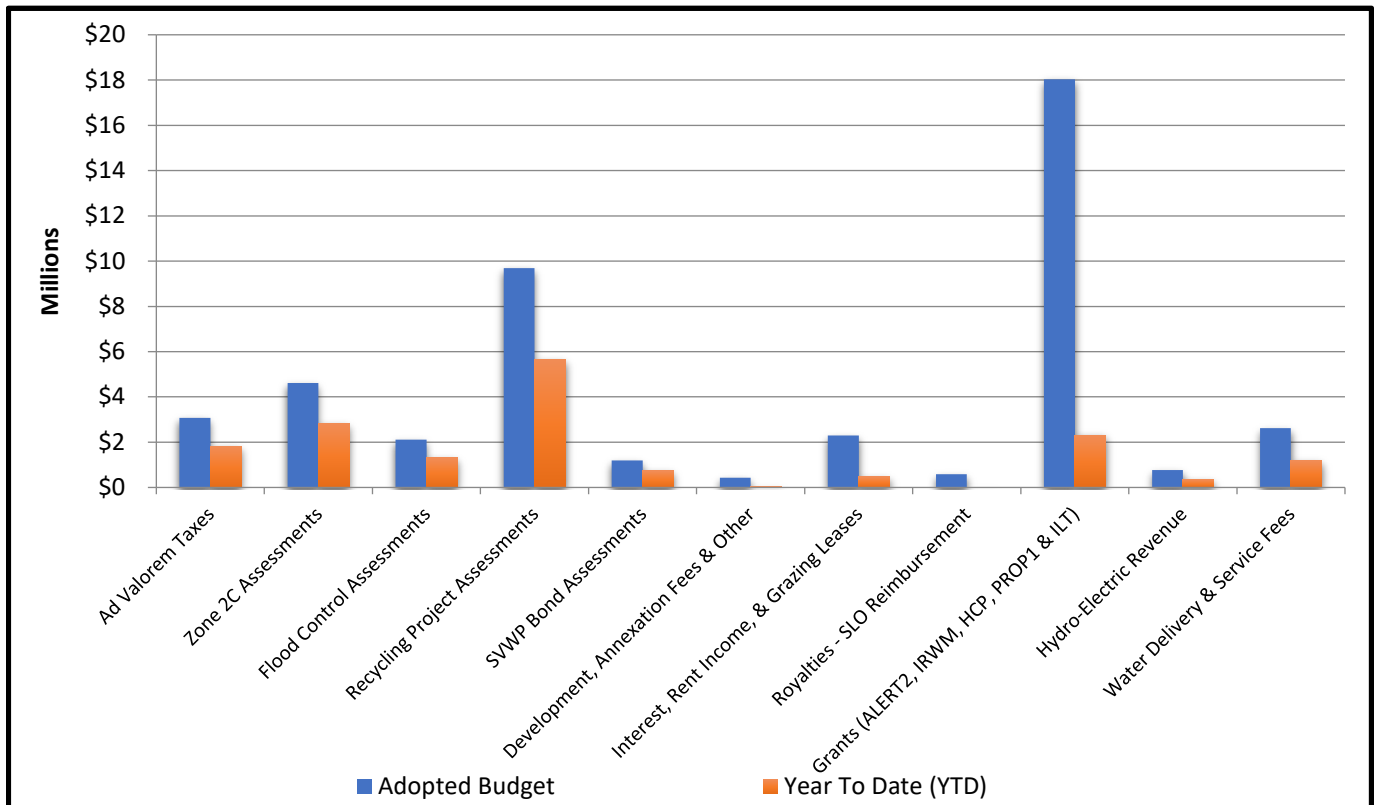
Budget Variance Analysis			
Category	Approved Budget	Adopted Budget	YTD Actual
Beginning Available Fund Balance	21,931,813	21,931,813	21,931,813
Revenues	48,885,830	48,885,830	16,684,454
Expenditures	52,148,209	52,148,209	20,560,971
<b>Ending Available Fund Balance</b>	<b>18,669,434</b>	<b>18,669,434</b>	<b>18,055,297</b>



**MONTEREY COUNTY  
WATER RESOURCES AGENCY  
BFY 2023-24 FINANCIAL STATUS REPORT**

**Revenue Variance**

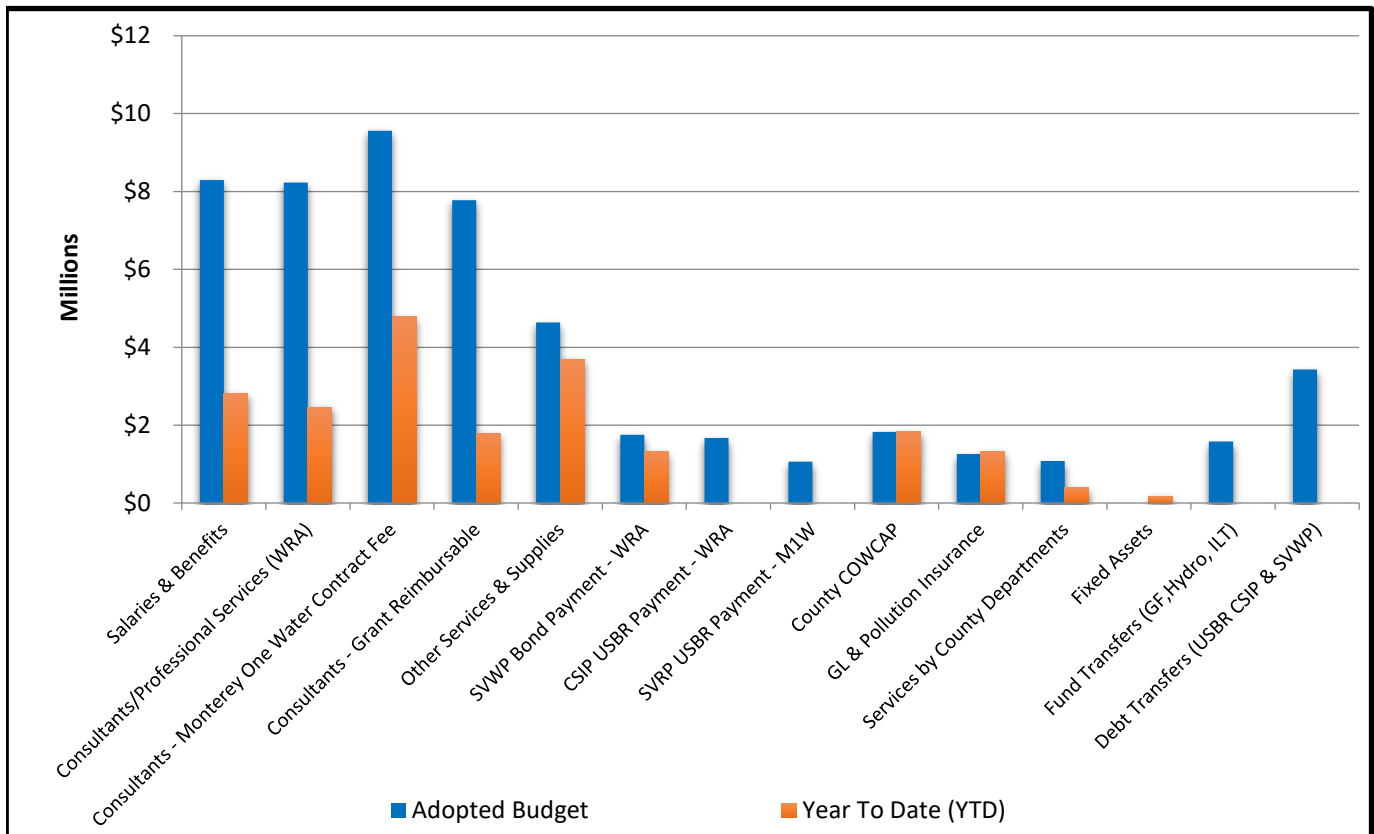
Revenue Variance by Source				
	Adopted Budget	% of Adopted	Year To Date (YTD)	% of YTD vs. Adopted
Ad Valorem Taxes	3,073,617	6.3%	1,814,162	59.0%
Zone 2C Assessments	4,619,495	9.4%	2,825,053	61.2%
Flood Control Assessments	2,116,008	4.3%	1,307,705	61.8%
Recycling Project Assessments	9,693,962	19.8%	5,636,271	58.1%
SVWP Bond Assessments	1,199,766	2.5%	729,193	60.8%
Development, Annexation Fees & Other	436,319	0.9%	51,626	11.8%
Interest, Rent Income, & Grazing Leases	2,302,866	4.7%	478,572	20.8%
Royalties - SLO Reimbursement	582,600	1.2%	0	0.0%
Grants (ALERT2, IRWM, HCP, PROP1 & ILT)	18,029,290	36.9%	2,297,165	12.7%
Hydro-Electric Revenue	772,856	1.6%	357,220	46.2%
Water Delivery & Service Fees	2,621,654	5.4%	1,187,486	45.3%
Transfers In (116-CAMP, Hydro)	1,769,397	3.6%	0	0.0%
Debt Transfer (USBR CSIP & SVWP)	1,668,000	3.4%	0	0.0%
<b>TOTAL:</b>	<b>48,885,830</b>	<b>100.0%</b>	<b>16,684,454</b>	<b>34.1%</b>



**Expenditure Variance**

**MONTEREY COUNTY  
WATER RESOURCES AGENCY  
BFY 2023-24 FINANCIAL STATUS REPORT**

Expenditure Variance by Type				
	Adopted Budget	% of Adopted	Year To Date (YTD)	% of YTD vs. Adopted
Salaries & Benefits	8,297,215	15.9%	2,809,785	33.9%
Consultants/Professional Services (WRA)	8,231,361	15.8%	2,461,112	29.9%
Consultants - Monterey One Water Contract Fee	9,557,314	18.3%	4,778,657	50.0%
Consultants - Grant Reimbursable	7,776,716	14.9%	1,782,954	22.9%
Other Services & Supplies	4,634,880	8.9%	3,693,414	79.7%
SVWP Bond Payment - WRA	1,755,338	3.4%	1,318,419	75.1%
CSIP USBR Payment - WRA	1,668,000	3.2%	0	0.0%
SVRP USBR Payment - M1W	1,063,000	2.0%	0	0.0%
County COWCAP	1,828,247	3.5%	1,829,892	100.1%
GL & Pollution Insurance	1,260,386	2.4%	1,323,053	105.0%
Services by County Departments	1,082,110	2.1%	395,260	36.5%
Fixed Assets	-	0.0%	168,425	0.0%
Fund Transfers (GF,Hydro, ILT)	1,581,304	3.0%	0	0.0%
Debt Transfers (USBR CSIP & SVWP)	3,426,338	6.6%	0	0.0%
<b>TOTAL:</b>	<b>52,162,209</b>	<b>100.0%</b>	<b>20,560,971</b>	<b>39.4%</b>









# TODAY'S ACTION

Receive the Monterey County  
Water Resources Agency  
BFY 2023-24 Financial Status Report  
through December 31, 2023.





# FY24 Actual Revenues

Revenue as of October 31, 2023	2,773,913
Revenue as of November 30, 2023	3,757,074
Difference (Increase)	\$983,161

Revenue Source	Amount
Ad-Valorem	145,840
Assessments	28,332
Permits, Fees and Other Fees	8,784
Interest, Rent Income, & Grazing Leases	4,551
Royalties - SLO Reimbursement	0
Grants (ALERT2, IRWM, HCP, USFW, PROP1 & ILT)	3,314
Hydro-Electric Revenue	176,169
Water Delivery & Service Fees	616,161
Fund Transfers In	0
Other Revenue	10
Fund Transfer (Debt Payments)	0
Total	983,161



# FY24 Actual Revenues

Revenue as of November 30, 2023	3,757,074
Revenue as of December 31, 2023	16,684,454
Difference (Increase)	\$12,927,380

Revenue Source	Amount
Ad-Valorem	1,662,270
Assessments	10,464,502
Permits, Fees and Other Fees	5,355
Interest, Rent Income, & Grazing Leases	242,444
Royalties - SLO Reimbursement	0
Grants (ALERT2, IRWM, HCP, USFW, PROP1 & ILT)	103,399
Hydro-Electric Revenue	159,951
Water Delivery & Service Fees	288,735
Fund Transfers In	0
Other Revenue	724
Fund Transfer (Debt Payments)	0
Total	12,927,380

# BFY24 YTD Actual Revenues

Revenue as of December 31, 2023

16,684,454

Revenue Source	Amount	% Received
Ad-Valorem	1,814,162	10.9%
Assessments	10,498,222	62.9%
Permits, Fees and Other Fees	37,676	0.2%
Interest, Rent Income, & Grazing Leases	478,572	2.9%
Royalties - SLO Reimbursement	0	0.0%
Grants (ALERT2, IRWM, HCP, USFW, PROP1 & ILT)	2,297,165	13.8%
Hydro-Electric Revenue	357,220	2.1%
Water Delivery & Service Fees	1,187,486	7.1%
Fund Transfers In	0	0.0%
Other Revenue	13,950	0.1%
Fund Transfer (Debt Payments)	0	0.0%
Total	16,684,454	



# BFY23 vs BFY24 Actual Revenues

Revenue as of December 31, 2022	14,822,058
Revenue as of December 31, 2023	16,684,454
Difference (Increase)	\$1,862,396

Revenue Source	Amount
Ad-Valorem	21,023
Assessments	452,127
Permits, Fees and Other Fees	3,164
Interest, Rent Income, & Grazing Leases	90,095
Royalties - SLO Reimbursement	0
Grants (ALERT2, IRWM, HCP, USFW, PROP1 & ILT)	1,529,221
Hydro-Electric Revenue	336,837
Water Delivery & Service Fees	422,517
Fund Transfers In	(950,000)
Other Revenue	(42,588)
Fund Transfer (Debt Payments)	0
Total	1,862,396

# Revenue Variance

Budgeted Revenue	\$48,885,830
Revenue as of December 31, 2023	\$16,684,454
Variance ( <b>Shortage</b> )	<b>(\$32,201,376)</b>

Revenue Source	Amount	Reason
Ad-Valorem	(1,259,454)	59.0% received
Assessments	(7,131,009)	59.6% received
Permits, Fees and Other Fees	(190,643)	16.5% received
Interest, Rent Income, & Grazing Leases	(276,956)	63.3% received
Royalties - SLO Reimbursement	(582,600)	0% received
Grants (ALERT2, IRWM, HCP, USFW, PROP1 & ILT)	(15,732,125)	12.7% received
Hydro-Electric Revenue	(415,636)	46.2% received
Water Delivery & Service Fees	(1,434,168)	45.3% received
Fund Transfers In	(1,769,397)	0% received
Other Revenue	13,950	
Fund Transfer (Debt Payments)	(3,423,338)	0% received
<b>Total</b>	<b>(32,201,376)</b>	<b>34.1% budgeted</b>



# FY24 Actual Expenditures

Expenditures as of October 31, 2023	\$17,263,240
Expenditures as of November 30, 2023	\$19,601,845
Difference ( <b>Increase</b> )	\$2,338,606

Expenditure Source	Amount
Salaries & Benefits	\$597,537
Consultants/Other Professional Services	-\$72,933
Monterey One Water Contract Fee	\$0
GRANT - Consultants/Professional Services	\$147,633
SVWP Bond Payment - WRA	\$0
CSIP USBR Payment - WRA	\$0
SVRP USBR Payment - M1W	\$0
Other Charges - COWCAP	\$0
GL & Pollution Insurance	\$804,565
County Department Charges	-\$533
Other Services and Supplies	\$781,128
Fixed Assets	\$81,209
Fund Transfer Out	\$0
Transfer - Debt Payments	\$0
Total	\$2,338,606

# FY24 Actual Expenditures

Expenditures as of November 30, 2023	\$19,601,845
Expenditures as of December 31, 2023	\$20,560,971
Difference (Increase)	\$959,125

Expenditure Source	Amount
Salaries & Benefits	\$475,392
Consultants/Other Professional Services	\$2,129
Monterey One Water Contract Fee	\$0
GRANT - Consultants/Professional Services	\$66,799
SVWP Bond Payment - WRA	\$0
CSIP USBR Payment - WRA	\$0
SVRP USBR Payment - M1W	\$0
Other Charges - COWCAP	\$0
GL & Pollution Insurance	\$576
County Department Charges	\$219,785
Other Services and Supplies	\$121,735
Fixed Assets	\$72,710
Fund Transfer Out	\$0
Transfer - Debt Payments	\$0
Total	\$959,125



# BFY24 YTD Expenditures

Expenditures as of December 31, 2023

**\$20,560,971**

Expenditure Source	Amount	% Expended
Salaries & Benefits	\$2,809,785	14%
Consultants/Other Professional Services	\$2,461,112	12%
Monterey One Water Contract Fee	\$4,778,657	23%
GRANT - Consultants/Professional Services	\$1,782,954	9%
SVWP Bond Payment - WRA	\$1,318,419	6%
CSIP USBR Payment - WRA	\$0	0%
SVRP USBR Payment - M1W	\$0	0%
Other Charges - COWCAP	\$1,829,892	9%
GL & Pollution Insurance	\$1,323,053	6%
County Department Charges	\$395,260	2%
Other Services and Supplies	\$3,693,414	18%
Fixed Assets	\$168,425	1%
Fund Transfer Out	\$0	0%
Transfer - Debt Payments	\$0	0%
<b>Total</b>	<b>\$20,560,971</b>	



# Notable Expenses

## Consultants/Other Professionals Services

**\$2,461,112**

### ***Significant Vendor(s) as follows:***

#### **Fund 111**

- ☐ **ICF** Salinas River Lagoon Consulting Svc, **\$100K**
- ☐ **Fieldman Rolapp & Associates:** Auditing Svc, **\$80K**
- ☐ **CA Wilson:** machine, fabrication, equip maint, **\$119K**

#### **Fund 116**

- ☐ **Aecom:** Naci & S.A. dam seismic stability svc, **\$90K**, surveillance svc, **\$74K**
- ☐ **ICF:**HCP Salinas River Management Plan, **\$500K**, Grant application, **\$50K**
- ☐ **Granite Rock:** Nacimiento Dam spillway emergency repairs proj., **\$100K**
- ☐ **GEI Consultants:** Naci mitigation work **\$20K**, Naci FERC Part 12D/14R, **\$40K**, Naci plunge pool, **\$58K**
- ☐ **Moffett & Nichol:** Bridge engineering svc, **\$46.7K**
- ☐ **John Hollenbeck:** Project management svc for Naci hydroplant & S.A. spillway, **\$65K**
- ☐ **JWC & Welding:** Welding services, **\$50K**
- ☐ **Fishbio:** Fish monitoring svc for Salinas Lagoon, Naci, and Arroyo Seco rivers, **\$90K**
- ☐ **RCD:** Physical assessments & biological function monitoring, **\$44.5K**



# Notable Expenses- Continued

## Consultants/Other

**\$2,461,112**

### Fund 122

- ☐ **Bunker & Sons:** Services for aggregate material rec ditch, **\$30K**
- ☐ **CA Wilson Inc:** Reclamation Ditch-machining, fabrication, equip maint **\$43K**

### Fund 127

- ☐ **GEI Consultants:** Moss landing tide gate consulting, **\$50K**

### Fund 130

- ☐ **Power Systems:** Hydroelectric Plant Testing, **\$35K**
- ☐ **Viasyn:** Nacimiento Hydro Plant - Utility Management svc, **\$30K**
- ☐ **JDI Electrical Services:** Nacimiento Dam-power plant maintenance **\$30K**

### Fund 131

- ☐ **Salinas Pump:** CSIP Operations-well & pump maintenance, **\$100K**
- ☐ **JDH Corrosion Consultants:** Consulting svcs, **\$30K**

### Fund 134

- ☐ **E2 Consulting Engineers:** SRDF: hydraulic modeling and engineering services, **\$430K**



# BFY23 vs BFY24 Comparison

Expenditures as of December 31, 2022	\$16,451,719
Expenditures as of December 31, 2023	\$20,560,971
Difference (Increase)	\$4,109,252

Expenditure Source	Reason	
Salaries & Benefits	Decrease	(263,486)
Consultants/Other Professional Services	Decrease	(542,186)
Monterey One Water Contract Fee	Increase	768,859
GRANT - Consultants/Professional Services	Increase	410,551
SVWP Bond Payment - WRA	Increase	18,500
CSIP USBR Payment - WRA		0
SVRP USBR Payment - M1W		0
Other Charges - COWCAP	Increase	1,278,535
GL & Pollution Insurance	Increase	649,912
County Department Charges	Increase	241,313
Other Services and Supplies	Increase	1,668,384
Fixed Assets	Decrease	(121,130)
Fund Transfer Out		0
Transfer - Debt Payments		0
Total	Increase	4,109,252

# Expenditure Variance

Budgeted Expenditures	\$52,148,209
Expenditures as of December 31, 2023	\$20,560,971
Difference ( <b>Shortage</b> )	<b>(\$31,587,238)</b>

Expenditure Source	Amount	Note
Salaries & Benefits	(5,487,430)	33.9% budgeted
Consultants/Other Professional Services	(5,770,249)	29.9% budgeted
Monterey One Water Contract Fee	(4,778,657)	50.0% budgeted
GRANT - Consultants/Professional Services	(5,982,762)	23.0% budgeted
SVWP Bond Payment - WRA	(436,919)	Payments made in Sep & Mar
CSIP USBR Payment - WRA	(1,668,000)	Payments made in March
SVRP USBR Payment - M1W	(1,063,000)	Payments made in March
Other Charges - COWCAP	1,645	
GL & Pollution Insurance	62,667	105.0% current vs budgeted
County Department Charges	(686,850)	36.5% & clearing account
Other Services and Supplies	(941,466)	79.7% budgeted
Fixed Assets	168,425	
Fund Transfer Out	(1,581,304)	Majority performed at YE
Transfer - Debt Payments	(3,423,338)	
<b>Total</b>	<b>(31,587,238)</b>	<b>39.4% Budgeted</b>



## BFY 2023-24 WRA Fund Balances

For Month Ending: December 31, 2023

% Monthly Time Elapsed: 100.00%

Fund	Unit	Fund Name	APPROVED BUDGET				YEAR-TO-DATE				Estimated Current Fund Balance	Fund
			**Estimate Beginning Fund Balance	Approved Budget Expenditures	Approved Budget Revenue	Estimated Ending Fund Balance	YTD Actual Expenditures	Percent Budget Expended	YTD Actual Revenue	Percent Budget Received		
111	8267	WRA Administration	2,533,679	5,374,265	4,909,517	2,068,931	2,212,376	41.2%	2,630,384	53.6%	2,951,686	111
112	8484	Pajaro Levee	(111,700)	1,828,108	1,231,673	(708,135)	1,673,128	91.5%	981,419	79.7%	(803,409)	112
116	8485	Dam Operations	2,368,478	14,124,383	15,548,422	3,792,517	5,393,780	38.2%	3,507,063	22.6%	481,761	116
121	8486	Soledad Storm Drain	237,642	147,903	106,435	196,174	58,480	39.5%	50,817	47.7%	229,980	121
122	8487	Reclamation Ditch	1,464,970	2,648,376	2,650,886	1,467,480	936,087	35.3%	966,536	36.5%	1,495,419	122
124	8488	San Lorenzo Creek	33,340	51,518	47,249	29,071	22,629	43.9%	28,068	59.4%	38,780	124
127	8489	Moro Cojo Slough	572,372	610,407	240,667	202,632	246,774	40.4%	54,336	22.6%	379,934	127
130	8490	Hydro-Electric Ops	1,457,439	975,726	789,656	1,271,369	421,619	43.2%	362,651	45.9%	1,398,471	130
131	8491	CSIP Operations	3,945,232	7,908,709	7,527,636	3,564,159	2,537,538	32.1%	2,918,752	38.8%	4,326,447	131
132	8492	SVRP Operations	2,343,677	6,394,009	5,060,202	1,009,870	2,594,690	40.6%	4,270,730	84.4%	4,019,717	132
134	8493	SRDF Operations	4,513,943	6,810,286	5,426,002	3,129,659	2,315,308	34.0%	901,680	16.6%	3,100,315	134
303	8267	CSIP Debt Service	770,672	1,668,000	1,668,000	770,672	0	0.0%	0	0.0%	770,672	303
313	8494	Debt Services	1,034,991	1,755,338	1,755,338	1,034,991	1,318,419	75.1%	724	0.0%	(282,704)	313
426	8495	Interlake Tunnel	767,077	1,851,181	1,924,147	840,043	830,144	44.8%	11,294	0.6%	(51,773)	426
TOTAL:			21,931,813	52,148,209	48,885,830	18,669,434	20,560,971	39.4%	16,684,454	34.1%	18,055,297	

\*\*Beginning Fund balance of FY23, actual is not known





# TODAY'S ACTION

Receive the Monterey County  
Water Resources Agency  
BFY 2023-24 Financial Status Report  
through December 31, 2023.









# County of Monterey

## Item No.3

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-003**

**February 02, 2024**

**Introduced:** 1/25/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

Year-to-Date Expense Report by Monterey One Water. (Presenter; Fred Marsh)

Expenditure Status Report  
  
MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

04 SVRP Fund  
  
000 NON OPERATING

<u>Account Number</u>		<u>Adjusted</u> <u>Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date</u> <u>Expenditures</u>	<u>Year-to-date</u> <u>Encumbrances</u>	<u>Balance</u>	<u>Prct</u> <u>Used</u>
8000	NON-OPERATING EXPENSES						
	Total NON OPERATING	0.00	0.00	0.00	0.00	0.00	0.00

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

04 SVRP Fund

050 RECLAMATION TERTIARY PLANT O&M

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
5000 SALARIES AND WAGE EXPENSE						
5010-00 REGULAR WAGES-RECLAMATION	155,420.00	36,203.69	36,203.69	0.00	119,216.31	23.29
5012-00 WAGES & BENEF.FROM DEPTS.	619,511.00	260,579.89	260,579.89	0.00	358,931.11	42.06
5020-00 OVERTIME	500.00	0.00	0.00	0.00	500.00	0.00
5040-00 MRWPCA TEMPORARY/PART-TIME	10,000.00	0.00	0.00	0.00	10,000.00	0.00
5050-00 VACATION AND COMP	1,454.00	5,576.87	5,576.87	0.00	-4,122.87	383.55
Total SALARIES AND WAGE EXPENSE	786,885.00	302,360.45	302,360.45	0.00	484,524.55	38.42
5100 EMPLOYEE BENEFITS						
5110-00 DISABILITY & LIFE INSURANCE	378.00	184.35	184.35	0.00	193.65	48.77
5120-00 HEALTH INSURANCE	9,077.00	7,302.24	7,302.24	0.00	1,774.76	80.45
5130-00 STATE COMPENSATION INSURANCE	1,890.00	1,746.00	1,746.00	0.00	144.00	92.38
5140-00 PERS - RETIREMENT	3,469.00	3,958.80	3,958.80	0.00	-489.80	114.12
5141-00 PERS - FLAT RATE	7,658.00	0.00	0.00	0.00	7,658.00	0.00
5150-00 MEDICARE TAX BENEFIT	1,138.00	1,202.36	1,202.36	0.00	-64.36	105.66
Total EMPLOYEE BENEFITS	23,610.00	14,393.75	14,393.75	0.00	9,216.25	60.96
5200 EMPLOYEE OTHER BENEFITS						
5225-00 TRAINING	500.00	0.00	0.00	0.00	500.00	0.00
5230-00 CERTIFICATION FEES	600.00	0.00	0.00	0.00	600.00	0.00
5235-00 CONFERENCE/MEETINGS & TRAVEL	1,200.00	0.00	0.00	0.00	1,200.00	0.00
Total EMPLOYEE OTHER BENEFITS	2,300.00	0.00	0.00	0.00	2,300.00	0.00
6000 OFFICE EXPENSE						
6010-00 OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00	0.00
6025-00 PRINTING AND DUPLICATING	200.00	0.00	0.00	0.00	200.00	0.00
6045-00 MEMBERSHIP DUES & PUBLICATIONS	250.00	0.00	0.00	0.00	250.00	0.00
6050-00 POSTAGE AND DELIVERY SERVICE	2,500.00	467.68	467.68	0.00	2,032.32	18.71
Total OFFICE EXPENSE	3,150.00	467.68	467.68	0.00	2,682.32	14.85
6100 INFORMATION SYSTEMS EXPENSE						

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

**04 SVRP Fund**

**050 RECLAMATION TERTIARY PLANT O&M**

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
<b>Total</b> INFORMATION SYSTEMS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6200 PROFESSIONAL SERVICES						
6231-00 OUTSIDE CONTRACT WORK	2,000.00	15,689.36	15,689.36	7,660.80	-21,350.16	1,167.51
6238-00 TECHNICAL SUPPORT	11,500.00	397.37	397.37	3,343.26	7,759.37	32.53
6260-00 LEGAL SERVICES	12,000.00	0.00	0.00	0.00	12,000.00	0.00
<b>Total</b> PROFESSIONAL SERVICES	25,500.00	16,086.73	16,086.73	11,004.06	-1,590.79	106.24
7000 OPERATING SUPPLIES						
7005-00 BACTERIOLOGICAL SUPPLIES	2,700.00	4,051.59	4,051.59	0.00	-1,351.59	150.06
7025-00 LAB CHEMICAL SUPPLIES	12,000.00	3,063.57	3,063.57	0.00	8,936.43	25.53
7030-00 GENERAL LAB SUPPLIES	3,500.00	0.00	0.00	0.00	3,500.00	0.00
7035-00 HOSES	3,500.00	1,150.00	1,150.00	0.00	2,350.00	32.86
7040-00 OIL AND GREASE SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
7050-00 PAINT AND PAINT SUPPLIES	250.00	0.00	0.00	0.00	250.00	0.00
7055-00 PROTECTIVE CLOTHING	350.00	0.00	0.00	0.00	350.00	0.00
7065-00 SAFETY SUPPLIES	2,500.00	700.24	700.24	0.00	1,799.76	28.01
7070-00 SMALL SHOP TOOLS	500.00	176.97	176.97	0.00	323.03	35.39
7071-00 TOOLS \$250 < \$2499	500.00	0.00	0.00	0.00	500.00	0.00
7090-00 GENERAL OPERATING SUPPLIES	22,500.00	171.61	171.61	0.00	22,328.39	0.76
<b>Total</b> OPERATING SUPPLIES	49,300.00	9,313.98	9,313.98	0.00	39,986.02	18.89
7200 CONTRACT SERVICES						
7210-00 LABORATORY ANALYSIS SERVICE	15,000.00	508.00	508.00	0.00	14,492.00	3.39
7230-00 EQUIPMENT RENTAL	4,733.00	0.00	0.00	0.00	4,733.00	0.00
7240-00 LAUNDRY SERVICES	600.00	54.04	54.04	0.00	545.96	9.01
7270-00 PERMIT FEES	4,200.00	4,322.50	4,322.50	0.00	-122.50	102.92
7271-00 SAFETY CERTIFICATION FEES - EQUIPMENT	2,200.00	0.00	0.00	0.00	2,200.00	0.00
7280-00 EROSION CONTROL SERVICE	2,700.00	0.00	0.00	0.00	2,700.00	0.00
<b>Total</b> CONTRACT SERVICES	29,433.00	4,884.54	4,884.54	0.00	24,548.46	16.60
7300 CHEMICALS						

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

04 SVRP Fund

050 RECLAMATION TERTIARY PLANT O&M

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
7320-00 CHLORINE-RECLAMATION	672,500.00	664,893.13	664,893.13	0.00	7,606.87	98.87
7355-00 POLYALUMINUM CHLORIDE	200,000.00	125,048.39	125,048.39	0.00	74,951.61	62.52
7385-00 SODIUM HYDROXIDE-RECLAMATION	5,000.00	0.00	0.00	0.00	5,000.00	0.00
7390-00 SODIUM HYPOCHLORITE	12,500.00	7,618.95	7,618.95	0.00	4,881.05	60.95
<b>Total CHEMICALS</b>	890,000.00	797,560.47	797,560.47	0.00	92,439.53	89.61
7400 UTILITIES						
7410-00 DUMP FEES/SLUDGE-RECLAMATION	1,600.00	0.00	0.00	0.00	1,600.00	0.00
7425-00 ELECTRICITY - RECLAMATION	553,300.00	236,907.35	236,907.35	0.00	316,392.65	42.82
7450-00 GAS/NATURAL GAS - RECLAMATION	12,500.00	6,657.03	6,657.03	0.00	5,842.97	53.26
7480-00 TELEPHONE/ALARM - RTP	2,100.00	0.00	0.00	0.00	2,100.00	0.00
<b>Total UTILITIES</b>	569,500.00	243,564.38	243,564.38	0.00	325,935.62	42.77
7600 MAINTENANCE & REPAIRS						
7610-00 BUILDING & GROUNDS REPAIRS	59,000.00	13,904.51	13,904.51	0.00	45,095.49	23.57
7615-00 CHLORINATOR/SULFONATOR REPAIR	295,370.00	31,553.71	31,553.71	9,663.51	254,152.78	13.95
7620-00 CNTRL.PANELS/INSTRUMENT REPAIR	40,000.00	5,383.65	5,383.65	0.00	34,616.35	13.46
7625-00 ELECT MOTOR REWINDS & REPAIR	15,000.00	0.00	0.00	0.00	15,000.00	0.00
7645-00 MONITORING/SAFETY EQUIP REPAIR	12,500.00	0.00	0.00	0.00	12,500.00	0.00
7655-00 OCEAN OUTFALL MAINT. & REPAIR	105,000.00	0.00	0.00	99,429.50	5,570.50	94.69
7670-00 PUMP REPAIR	26,500.00	0.00	0.00	0.00	26,500.00	0.00
7678-00 CHEMICAL EQUIP REPAIR-PUMP STN	2,500.00	0.00	0.00	0.00	2,500.00	0.00
7685-00 GENERAL EQUIPMENT REPAIR	59,494.92	4,256.36	4,256.36	0.00	55,238.56	7.15
<b>Total MAINTENANCE &amp; REPAIRS</b>	615,364.92	55,098.23	55,098.23	109,093.01	451,173.68	26.68
7700 REIMBURSEABLE EXPENSES						
7796-00 SLUDGE DISPOSAL COSTS	155,000.00	0.00	0.00	0.00	155,000.00	0.00
7799-00 INDIRECT COSTS	345,000.00	0.00	0.00	0.00	345,000.00	0.00
<b>Total REIMBURSEABLE EXPENSES</b>	500,000.00	0.00	0.00	0.00	500,000.00	0.00
8000 NON-OPERATING EXPENSES						

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

04 SVRP Fund

050 RECLAMATION TERTIARY PLANT O&M

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
8002-00 CAPITAL OUTLAY - EQUIPMENT	1,534,005.08	86,474.59	86,474.59	33,224.57	1,414,305.92	7.80
Total NON-OPERATING EXPENSES	1,534,005.08	86,474.59	86,474.59	33,224.57	1,414,305.92	7.80
Total SVRP Fund	5,029,048.00	1,530,204.80	1,530,204.80	153,321.64	3,345,521.56	33.48

Expenditure Status Report  
  
MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

05 CSIP Fund  
  
000 NON OPERATING

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
8000 NON-OPERATING EXPENSES						
8012-00 CASH TRANSFER - OUT	0.00	47,984.82	47,984.82	0.00	-47,984.82	0.00
Total NON OPERATING	0.00	47,984.82	47,984.82	0.00	-47,984.82	0.00

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

05 CSIP Fund

055 RECLAMATION DISTRIBUTION O & M

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
5000 SALARIES AND WAGE EXPENSE						
5010-00 REGULAR WAGES	350,155.00	121,697.95	121,697.95	0.00	228,457.05	34.76
5012-00 WAGES & BENEF.FROM DEPTS.	243,000.00	101,247.79	101,247.79	0.00	141,752.21	41.67
5020-00 OVERTIME	16,200.00	5,306.14	5,306.14	0.00	10,893.86	32.75
5030-00 STANDBY PAY	37,800.00	12,281.54	12,281.54	0.00	25,518.46	32.49
5040-00 MRWPCA TEMPORARY/PART-TIME	8,000.00	0.00	0.00	0.00	8,000.00	0.00
5050-00 VACATION AND COMP	10,953.00	43,757.97	43,757.97	0.00	-32,804.97	399.51
Total SALARIES AND WAGE EXPENSE	666,108.00	284,291.39	284,291.39	0.00	381,816.61	42.68
5100 EMPLOYEE BENEFITS						
5110-00 DISABILITY & LIFE INSURANCE	2,848.00	576.80	576.80	0.00	2,271.20	20.25
5120-00 HEALTH INSURANCE	103,344.00	20,897.51	20,897.51	0.00	82,446.49	20.22
5130-00 STATE COMPENSATION INSURANCE	14,238.00	6,606.69	6,606.69	0.00	7,631.31	46.40
5140-00 PERS - RETIREMENT	38,242.00	16,831.33	16,831.33	0.00	21,410.67	44.01
5141-00 PERS - FLAT RATE	54,082.00	47,984.82	47,984.82	0.00	6,097.18	88.73
5150-00 MEDICARE TAX BENEFIT	8,575.00	4,571.44	4,571.44	0.00	4,003.56	53.31
Total EMPLOYEE BENEFITS	221,329.00	97,468.59	97,468.59	0.00	123,860.41	44.04
5200 EMPLOYEE OTHER BENEFITS						
5225-00 TRAINING	500.00	230.32	230.32	0.00	269.68	46.06
5230-00 CERTIFICATION FEES	300.00	0.00	0.00	0.00	300.00	0.00
5235-00 CONFERENCE/MEETINGS & TRAVEL	500.00	0.00	0.00	0.00	500.00	0.00
Total EMPLOYEE OTHER BENEFITS	1,300.00	230.32	230.32	0.00	1,069.68	17.72
6000 OFFICE EXPENSE						
6010-00 OFFICE SUPPLIES	500.00	257.60	257.60	0.00	242.40	51.52
6012-00 OFFICE/COMPUTER EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.00
6025-00 PRINTING AND DUPLICATING	100.00	0.00	0.00	0.00	100.00	0.00
6045-00 MEMBERSHIP DUES & PUBLICATIONS	700.00	0.00	0.00	0.00	700.00	0.00
6050-00 POSTAGE AND DELIVERY SERVICE	100.00	0.00	0.00	0.00	100.00	0.00
6060-00 OFFICE FURNISHINGS	300.00	0.00	0.00	0.00	300.00	0.00



## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

05 CSIP Fund

055 RECLAMATION DISTRIBUTION O & M

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
<b>Total</b> OFFICE EXPENSE	2,200.00	257.60	257.60	0.00	1,942.40	11.71
6100 INFORMATION SYSTEMS EXPENSE						
<b>Total</b> INFORMATION SYSTEMS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6200 PROFESSIONAL SERVICES						
6231-00 OUTSIDE CONTRACT WORK	240,300.00	32,210.74	32,210.74	21,598.98	186,490.28	22.39
6238-00 TECHNICAL SUPPORT	42,500.00	14,499.77	14,499.77	30,000.00	-1,999.77	104.71
<b>Total</b> PROFESSIONAL SERVICES	282,800.00	46,710.51	46,710.51	51,598.98	184,490.51	34.76
7000 OPERATING SUPPLIES						
7005-00 BACTERIOLOGICAL SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00	0.00
7015-00 SCADA EQUIPMENT& SOFTWARE < \$2499	4,000.00	0.00	0.00	0.00	4,000.00	0.00
7025-00 LAB CHEMICAL SUPPLIES	3,200.00	0.00	0.00	0.00	3,200.00	0.00
7030-00 GENERAL LAB SUPPLIES	2,100.00	0.00	0.00	0.00	2,100.00	0.00
7035-00 HOSES	250.00	0.00	0.00	0.00	250.00	0.00
7040-00 OIL AND GREASE SUPPLIES	500.00	792.69	792.69	0.00	-292.69	158.54
7050-00 PAINT AND PAINT SUPPLIES	600.00	0.00	0.00	0.00	600.00	0.00
7055-00 PROTECTIVE CLOTHING	800.00	126.79	126.79	0.00	673.21	15.85
7065-00 SAFETY SUPPLIES	200.00	0.00	0.00	0.00	200.00	0.00
7070-00 SMALL SHOP TOOLS	1,100.00	456.51	456.51	0.00	643.49	41.50
7071-00 TOOLS \$250 < \$2499	1,000.00	1,205.53	1,205.53	0.00	-205.53	120.55
7090-00 GENERAL OPERATING SUPPLIES	15,095.00	7,734.78	7,734.78	0.00	7,360.22	51.24
<b>Total</b> OPERATING SUPPLIES	32,845.00	10,316.30	10,316.30	0.00	22,528.70	31.41
7200 CONTRACT SERVICES						
7210-00 LABORATORY ANALYSIS SERVICE	51,200.00	10,872.12	10,872.12	0.00	40,327.88	21.23
7230-00 EQUIPMENT RENTAL	4,000.00	0.00	0.00	0.00	4,000.00	0.00
7240-00 LAUNDRY SERVICES	2,000.00	1,030.84	1,030.84	0.00	969.16	51.54
<b>Total</b> CONTRACT SERVICES	57,200.00	11,902.96	11,902.96	0.00	45,297.04	20.81
7300 CHEMICALS						

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

05 CSIP Fund

055 RECLAMATION DISTRIBUTION O & M

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
Total CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00
7400 UTILITIES						
7425-00 ELECTRICITY-RECLAMATION	1,227,023.00	216,490.11	216,490.11	0.00	1,010,532.89	17.64
7471-00 TELEPHONE-CELLULAR	1,200.00	436.50	436.50	0.00	763.50	36.38
7485-00 UNDERGROUND SERVICE ALERT	300.00	0.00	0.00	0.00	300.00	0.00
7490-00 WATER - DRINKING	200.00	400.09	400.09	0.00	-200.09	200.05
Total UTILITIES	1,228,723.00	217,326.70	217,326.70	0.00	1,011,396.30	17.69
7600 MAINTENANCE & REPAIRS						
7610-00 BUILDING & GROUNDS REPAIRS	15,000.00	2,079.87	2,079.87	0.00	12,920.13	13.87
7620-00 CNTRL.PANELS/INSTRUMENT REPAIR	35,000.00	20,023.26	20,023.26	0.00	14,976.74	57.21
7625-00 ELECT MOTOR REWINDS & REPAIR	15,000.00	0.00	0.00	0.00	15,000.00	0.00
7645-00 MONITORING/SAFETY EQUIP REPAIR	300.00	0.00	0.00	0.00	300.00	0.00
7670-00 PUMP REPAIR	10,000.00	0.00	0.00	0.00	10,000.00	0.00
7685-00 GENERAL EQUIPMENT REPAIR	62,000.00	305.66	305.66	0.00	61,694.34	0.49
Total MAINTENANCE & REPAIRS	137,300.00	22,408.79	22,408.79	0.00	114,891.21	16.32
7700 REIMBURSEABLE EXPENSES						
7797-00 VEHICLE MILEAGE CHARGES	13,000.00	0.00	0.00	0.00	13,000.00	0.00
7799-00 INDIRECT COSTS	416,000.00	0.00	0.00	0.00	416,000.00	0.00
Total REIMBURSEABLE EXPENSES	429,000.00	0.00	0.00	0.00	429,000.00	0.00
8000 NON-OPERATING EXPENSES						
8002-00 CAPITAL OUTLAY - EQUIPMENT	350,000.00	0.00	0.00	0.00	350,000.00	0.00
Total NON-OPERATING EXPENSES	350,000.00	0.00	0.00	0.00	350,000.00	0.00
Total RECLAMATION DISTRIBUTION O & M	3,408,805.00	690,913.16	690,913.16	51,598.98	2,666,292.86	21.78
Total CSIP Fund	3,408,805.00	738,897.98	738,897.98	51,598.98	2,618,308.04	23.19

Expenditure Status Report  
  
MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

06 SRDF Fund  
  
000 NON OPERATING

<u>Account Number</u>		<u>Adjusted</u> <u>Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date</u> <u>Expenditures</u>	<u>Year-to-date</u> <u>Encumbrances</u>	<u>Balance</u>	<u>Prct</u> <u>Used</u>
8000	NON-OPERATING EXPENSES						
	Total NON OPERATING	0.00	0.00	0.00	0.00	0.00	0.00

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

06 SRDF Fund

057 SALINAS RIVER DIVERSION FACILITY O&M

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
5000 SALARIES AND WAGE EXPENSE						
5010-00 REGULAR WAGES	20,839.00	2,644.08	2,644.08	0.00	18,194.92	12.69
5012-00 WAGES & BENEF.FROM DEPTS.	86,683.00	19,699.63	19,699.63	0.00	66,983.37	22.73
5020-00 OVERTIME	1,000.00	164.12	164.12	0.00	835.88	16.41
5030-00 STANDBY PAY	1,000.00	379.83	379.83	0.00	620.17	37.98
5050-00 VACATION AND COMP	281.00	409.70	409.70	0.00	-128.70	145.80
<b>Total SALARIES AND WAGE EXPENSE</b>	109,803.00	23,297.36	23,297.36	0.00	86,505.64	21.22
5100 EMPLOYEE BENEFITS						
5110-00 DISABILITY & LIFE INSURANCE	73.00	11.71	11.71	0.00	61.29	16.04
5120-00 HEALTH INSURANCE	1,338.00	420.18	420.18	0.00	917.82	31.40
5130-00 STATE COMPENSATION INSURANCE	366.00	150.17	150.17	0.00	215.83	41.03
5140-00 PERS - RETIREMENT	1,302.00	398.13	398.13	0.00	903.87	30.58
5141-00 PERS - FLAT RATE	1,436.00	0.00	0.00	0.00	1,436.00	0.00
5150-00 MEDICARE TAX BENEFIT	220.00	104.04	104.04	0.00	115.96	47.29
<b>Total EMPLOYEE BENEFITS</b>	4,735.00	1,084.23	1,084.23	0.00	3,650.77	22.90
5200 EMPLOYEE OTHER BENEFITS						
<b>Total EMPLOYEE OTHER BENEFITS</b>	0.00	0.00	0.00	0.00	0.00	0.00
6000 OFFICE EXPENSE						
<b>Total OFFICE EXPENSE</b>	0.00	0.00	0.00	0.00	0.00	0.00
6100 INFORMATION SYSTEMS EXPENSE						
<b>Total INFORMATION SYSTEMS EXPENSE</b>	0.00	0.00	0.00	0.00	0.00	0.00
6200 PROFESSIONAL SERVICES						
6231-00 OUTSIDE CONTRACT WORK	65,500.00	0.00	0.00	24,880.00	40,620.00	37.98
6238-00 TECHNICAL SUPPORT	36,500.00	8,631.36	8,631.36	25,000.00	2,868.64	92.14
<b>Total PROFESSIONAL SERVICES</b>	102,000.00	8,631.36	8,631.36	49,880.00	43,488.64	57.36

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

06 SRDF Fund

057 SALINAS RIVER DIVERSION FACILITY O&M

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
7000 OPERATING SUPPLIES						
7005-00 BACTERIOLOGICAL SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
7012-00 OPERATING EQUIPMENT	200.00	0.00	0.00	0.00	200.00	0.00
7015-00 SCADA EQUIPMENT& SOFTWARE < \$2499	1,500.00	0.00	0.00	0.00	1,500.00	0.00
7025-00 LAB CHEMICAL SUPPLIES	3,000.00	0.00	0.00	0.00	3,000.00	0.00
7030-00 GENERAL LAB SUPPLIES	500.00	0.00	0.00	0.00	500.00	0.00
7035-00 HOSES/CLAMPS/CONNECTORS	200.00	767.09	767.09	0.00	-567.09	383.55
7040-00 OIL AND GREASE SUPPLIES	800.00	0.00	0.00	0.00	800.00	0.00
7050-00 PAINT	500.00	0.00	0.00	0.00	500.00	0.00
7065-00 SAFETY SUPPLIES	300.00	0.00	0.00	0.00	300.00	0.00
7070-00 SMALL SHOP TOOLS < \$250	200.00	0.00	0.00	0.00	200.00	0.00
7071-00 TOOLS \$250 < \$2499	700.00	0.00	0.00	0.00	700.00	0.00
7090-00 GENERAL OPERATING SUPPLIES	1,900.00	761.97	761.97	0.00	1,138.03	40.10
<b>Total OPERATING SUPPLIES</b>	10,800.00	1,529.06	1,529.06	0.00	9,270.94	14.16
7200 CONTRACT SERVICES						
7210-00 LABORATORY ANALYSIS SERVICE	15,000.00	2,407.00	2,407.00	0.00	12,593.00	16.05
7220-00 COMMUNICATIONS EQUIP. AND SERVICE	1,200.00	0.00	0.00	0.00	1,200.00	0.00
7230-00 EQUIPMENT RENTAL	1,600.00	275.17	275.17	0.00	1,324.83	17.20
<b>Total CONTRACT SERVICES</b>	17,800.00	2,682.17	2,682.17	0.00	15,117.83	15.07
7300 CHEMICALS						
7320-00 CHLORINE - SRDF	60,000.00	0.00	0.00	0.00	60,000.00	0.00
<b>Total CHEMICALS</b>	60,000.00	0.00	0.00	0.00	60,000.00	0.00
7400 UTILITIES						
7425-00 ELECTRICITY - SRDF	375,064.00	242,892.53	242,892.53	0.00	132,171.47	64.76
7471-00 CELLULAR SERVICE	36.00	13.50	13.50	0.00	22.50	37.50
<b>Total UTILITIES</b>	375,100.00	242,906.03	242,906.03	0.00	132,193.97	64.76
7600 MAINTENANCE & REPAIRS						

## Expenditure Status Report

MONTEREY ONE WATER  
7/1/2023 through 11/30/2023

06 SRDF Fund

057 SALINAS RIVER DIVERSION FACILITY O&M

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
7610-00 BUILDING & GROUNDS MAINT & REPAIRS	15,000.00	215.39	215.39	0.00	14,784.61	1.44
7615-00 CHLORINATOR/SULFONATOR MAINT & REPAIR	47,553.00	0.00	0.00	0.00	47,553.00	0.00
7620-00 CNTRL.PANELS/INSTRUMENT MAINT & REPAIR	5,500.00	3,063.49	3,063.49	0.00	2,436.51	55.70
7625-00 ELECT MOTOR REWINDS & MAINT & REPAIR	5,500.00	0.00	0.00	0.00	5,500.00	0.00
7645-00 MONITORING/SAFETY EQUIP MAINT & REPAIR	500.00	0.00	0.00	0.00	500.00	0.00
7670-00 PUMP MAINT & REPAIR-RTP	7,500.00	0.00	0.00	0.00	7,500.00	0.00
7685-00 GENERAL EQUIPMENT MAINT & REPAIR	30,000.00	2,332.45	2,332.45	0.00	27,667.55	7.77
<b>Total MAINTENANCE &amp; REPAIRS</b>	111,553.00	5,611.33	5,611.33	0.00	105,941.67	5.03
7700 REIMBURSEABLE EXPENSES						
7796-00 SLUDGE DISPOSAL COSTS	500.00	0.00	0.00	0.00	500.00	0.00
7799-00 INDIRECT COSTS	125,670.00	0.00	0.00	0.00	125,670.00	0.00
<b>Total REIMBURSEABLE EXPENSES</b>	126,170.00	0.00	0.00	0.00	126,170.00	0.00
8000 NON-OPERATING EXPENSES						
8002-00 CAPITAL OUTLAY - EQUIPMENT	256,500.00	131,014.48	131,014.48	563,606.85	-438,121.33	270.81
<b>Total NON-OPERATING EXPENSES</b>	256,500.00	131,014.48	131,014.48	563,606.85	-438,121.33	270.81
<b>Total SRDF Fund</b>	1,174,461.00	416,756.02	416,756.02	613,486.85	144,218.13	87.72



# County of Monterey

## Item No.4

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-005**

**February 02, 2024**

**Introduced:** 1/25/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

Fiscal Year 23-24 Hydroelectric Revenue Summary. (Staff Presenting; Nora Cervantes)



# HYDROELECTRIC REVENUE

JULY 2022 - JUNE 2023 (FY 2022-2023)

Month	Energy Amount (\$84.49/MWh in 2022; \$85.75/MWh in 2023)	Energy Generated MWh	Billed Date	CR#	Received Date	Imbalance Energy Reconciliation	RECs Generated	Total Revenue
July, 2022	\$1,837.10	21.743	11/30/2022	179650	4/18/2023	(\$84.16)	22	\$1,752.94
August, 2022	\$0.00						0	\$0.00
September, 2022	\$0.00						0	\$0.00
October, 2022	\$0.00						0	\$0.00
November, 2022	\$0.00						0	\$0.00
December, 2022	\$47.24	0.559	4/4/2023	180286	5/2/2023	\$1,615.42	1	\$1,662.66
January, 2023	\$145,526.90	1,697.11	5/10/2023	181767	6/6/2023	(\$19,447.47)	1,697	\$126,079.43
February, 2023	\$157,228.48	1,833.72	6/8/2023	CRA10916	7/6/2023	\$2,856.21	1,834	\$160,084.69
March, 2023	\$203,086.17	2,368.35	7/13/2023	CRA11240	8/10/2023	(\$5,659.73)	2,368	\$197,426.44
April, 2023	\$94,378.89	1,100.63	8/2/2023	CRA11356	8/29/2023	(\$1,209.56)	1,101	\$93,169.33
May, 2023	\$18,849.39	219.82	9/1/2023	CRA11506	9/28/2023	(\$70.73)	220	\$18,778.66
June, 2023	\$177,806.50	2,073.55	10/19/2023	CRA11620	11/16/2023	(\$1,637.48)	2,074	\$176,169.02
	<b>\$798,760.67</b>	<b>9,315.482</b>				<b>(\$23,553.34)</b>	<b>9,315</b>	<b>\$775,123.17</b>

\* Energy rate change from \$83.24 per MWh to \$84.49 per MWh (1.5% increase)

REC = Renewable Energy Certificates

MWh = Mega Watt Hour of electric energy

# HYDROELECTRIC REVENUE

JULY 2023 - JUNE 2024 (FY 2023-2024)

Month	Energy Amount (\$85.75/MWh)	Energy Generated MWh	Billed Date	CR#	Received Date	Imbalance Energy Reconciliation	RECs Generated	Total Revenue
July, 2023	\$156,072.56	1,829.090	11/6/2023	188699	12/1/2023	(\$2,783.18)	1,829	\$153,289.38
August, 2023	\$238,137.70	2,777.120	12/5/2023			\$48.33	2,777	\$238,186.03
September, 2023	\$0.00						0	\$0.00
October, 2023	\$0.00						0	\$0.00
November, 2023	\$0.00						0	\$0.00
December, 2023	\$0.00						0	\$0.00
January, 2024	\$0.00						0	\$0.00
February, 2024	\$0.00						0	\$0.00
March, 2024	\$0.00						0	\$0.00
April, 2024	\$0.00						0	\$0.00
May, 2024	\$0.00						0	\$0.00
June, 2024	\$0.00						0	\$0.00
	\$394,210.26	4,606.210				\$48.33	4,606	\$391,475.41

\* Energy rate change from \$84.49 per MWh to \$85.75 per MWh (1.5% increase)

REC = Renewable Energy Certificates

MWh = Mega Watt Hour of electric energy



# County of Monterey

## Item No.5

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-008**

**February 02, 2024**

**Introduced:** 1/29/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

Water Resources Agency Fund Balance Reserves. (Staff Presenting; Nan Kim)

## MCWRA Assigned Fund Balance Summary

Fund	Fund Name	BSA	FY23 beginning	FY24 Beginning Balance <b>Estimate **</b>	Description	Budgeted Change in FY24	FY24 Ending Balance
111	Administration Fund	3066	12,200	12,200	Canyon Del Rey Improvement Reserve	0	12,200
116	Dam Operations	3115	125,000	125,000	Cloud Seeding Reserve	0	125,000
116	Dam Operations	3123	525,000	630,000	Capital Project	105,000	735,000
122	Reclamation Ditch	3115	245,158	245,158	Markeley Swamp Reserve	0	245,158
131	CSIP Operations	2569	254,187	254,187	CSIP USBR Loan cash reserve (report interest to USBR)	0	254,187



# County of Monterey

## Item No.6

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-006**

**February 07, 2024**

**Introduced:** 1/26/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

County's Cost Allocation Plan. (Staff Presenting; Nan Kim)





# County Wide Cost Allocation Plan

- Also Known As: COWCAP
- New Name: Cost Plan
- Ways to recoup costs of County's service departments
- Allocation methodology :
  - 2 year arear - annual amount is estimated based on actual costs of two fiscal year prior
  - Carry Forward – variance between estimate and actual



# What's in Cost Plan

	FY21	FY22	FY23	FY24	FY25 DRAFT
Department	Water Resources Agency	Water Resources Agency	Water Resources Agency	Water Resources Agency	Water Resources Agency
1 Building Depreciation	\$52,415	\$31,036	\$30,951	\$30,993	\$31,010
2 Equipment Depreciation	0	0	0	0	0
3 Annual County Audit	(0)	5,100	(0)	5,100	5,100
4 County Administrative Office	65,503	58,571	60,649	67,928	71,837
5 Contracts & Purchasing	84,343	91,633	97,232	168,886	88,904
T 6 Fleet Administration	2,227	923	3,767	9,937	12,540
7 Human Resources	34,612	34,540	40,983	43,930	45,303
8 Civil Rights Office	7,164	6,515	6,884	6,570	7,694
T 9 Information Technology	114,701	81,959	116,337	540,374	174,073
T 10 Facilities & Facilities Maintenance Proj	496,146	297,225	298,543	277,932	218,502
11 Auditor-Controller	97,890	84,382	96,132	101,175	97,291
12 Treasurer-Tax Collector	33,054	18,670	15,560	16,858	11,844
T 13 County Counsel	6,609	(8,036)	5,972	(4,301)	(21,662)
14 Risk Management	0	0	0	0	0
Total Current Allocations	994,664	702,516	773,011	1,265,382	742,436
Less: Prior Year Allocations	153,458	581,179	994,664	702,516	773,011
Carry-Forward	841,206	121,337	(221,653)	562,865	(30,575)
Proposed Costs	<u>\$1,835,870</u>	<u>\$823,854</u>	<u>\$551,357</u>	<u>\$1,828,247</u>	<u>\$711,861</u>







# BUILDING DEPRECIATION

Monterey County allocates building depreciation in accordance with the mandated Uniform Guidance (OMB 2 CFR Part 200). All assets, where the use allowance exceeded the acquisition cost at the time of conversion, were eliminated from the cost plan. Also, all capitalized Federal and State-funded building acquisitions and improvements are excluded from this allocation.

Building is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all buildings are depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Depreciation is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocation of each department's locations.

The Department of Social Services rents additional office space at several locations throughout the County. These expenditures are claimed directly and not subject to allocation.

WRA – Bldg #1372 & 1374 4 structures at San Antonio Reservoir & various building structures at Nacimiento Reservoir  
SRDF





# ANNUAL AUDIT

The annual audit of Monterey County meets the criteria of 2 CFR Part 200, Section 200.425, issued by the U.S. Office of Management and Budget for treatment as an allowable cost. The allocation of this cost is based on budgeted expenditures, except for Natividad Medical Center, and the Water Resources Agency.

These two agencies' allocated amount was directly identified by our external auditors, Clifton Larson Allen LLP.





# COUNTY ADMINISTRATIVE OFFICE

## Administration Support

Administration support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been identified using staff time records. These costs are distributed to all functions listed below based on salaries and wages.

## Budgeting, Finance & Analysis

This function includes all aspects of the budgetary process including the formulation, presentation, enactment and control of the County budget. It also includes the cost of assisting other County departments in the development and revision of their budgets. These costs have been allocated based on the basis of total budgeted expenditures adjusted for operating transfers, contributions, fixed assets, non-recoverable liability, and cost plan charges.

## Direct Identified

Direct identified costs are County Administrative Office's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) and Cannabis. The costs are based on staff's time records.

## General Government / Legislative

Aside from the Administrative Officer and Clerk of the Board, this function includes the cost of all activities performed to determine or satisfy specific legal requirements, obtain grants, represent the Board of Supervisors to other agencies and influence the course of legislation. In addition, activities related to the political aspects of the budget process are treated as General Government. All these costs are treated as unallowable for purposes of the cost plan.

## Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.





# CONTRACTS & PURCHASING

The County of Monterey is a decentralized structure for the procurement process of goods and services for all County departments, the Water Resources Agency, and the Natividad Medical Center. Departments have individual procurement structures for responsibility and accountability to procure supplies and services. The Contracts & Purchasing division of the County Administrative Office relies on the department personnel and their training to ensure compliance with the County's procurement policies and procedures are followed with extensive oversight through various centralized workflow processes. Contracts & Purchasing operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their need, locating vendors and soliciting bids and proposals. All County purchase orders are centrally approved by Contracts & Purchasing.

Contracts & Purchasing also manages the County Surplus Program, utilizing business practices in the redistribution and sales of excess County property. The costs of this division have been allocated on the basis of the number of purchase orders issued for each department.

## Direct Identified

Direct identified costs are Contracts & Purchasing staff time and direct service & supply costs related to the projects funded by the Enterprise Resource Planning Fund (ISF).

## Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable

WRA – 278 POs in FY23

\*\* per unit





# FLEET ADMINISTRATION

The Fleet Administration division is under the direction of the County Administrative Office. Fleet Administration provides vehicle procurement/disposal, service station fuel services and vehicle maintenance and repair services to all County Departments. This division also handles the County vehicle rental program and shuttle services.

## Vehicle Maintenance & Repairs

Fleet Administration services and tracks the repair and maintenance actions for over 1,600 pieces of equipment ranging from passenger cars to heavy equipment. The division performs both scheduled and corrective services on much of the County's automobiles, trucks, heavy equipment, generators, trailers, and miscellaneous small equipment. The Fleet Management division uses FASTER Asset Solutions, a web-based solution and has the advanced fleet and asset management system. The system also provides parts inventory management and comprehensive maintenance and labor tracking. Labor rates are reviewed annually. These costs are deemed allowable, and allocation is based on actual annual charges for labor and parts provided.

## Fuel Service

Fleet operates multiple fueling service sites. EJ Ward is used for fuel tracking. EJ Ward is a telematic and fuel management solutions that monitors vehicle functions with security controls and measures in dispensing and monitoring fuel transactions. Attached to the fuel pump nozzle is the Ward hose module which reads data from a Ward fuel tag installed in each vehicle or asset that consumes fuel. Departments are then billed monthly for their vehicles' fuel consumption. The costs of providing fuel services are considered allowable and accordingly have been allocated separately based on the total actual charges of fuel consumption during the year.





# HUMAN RESOURCES

The Human Resources Department (HRD) is responsible for administering personnel policies and procedures established by the Board of Supervisors and for the County's compliance with personnel related State and Federal laws and regulations. In addition, the HRD is responsible for the administration of County benefits and the Learning and Organizational Development programs.

The HRD is split into six units: Human Resources Administration, Employee & Labor Relations, Human Resources Services, HR Information Services, Learning & Organizational Development, and Employee Benefits. These six units are responsible for policy development and administration in the major functional areas of recruitment and selection, classification and compensation plan maintenance, disciplinary practices, labor contract negotiations and maintenance, health insurance, dental insurance, vision insurance, unemployment insurance, short and long term disability insurance, and the County Employee Assistance Plan. In addition, the Learning & Organizational Development unit develops, implements and maintains training programs to meet organizational goals aligned with the Board of Supervisor's strategic initiatives and objectives.

Human Resources and Benefits costs have been allocated on the number of filled full-time employees in each department.

Direct Identified Direct identified costs are Human Resources' staff time related to the oversight and operation of the Benefits Programs Funds (ISF) and projects directly funded by the Enterprise Resource Planning Fund (ISF). The costs are based on staff's time records.

## Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

WRA – 31 FTE in FY23





# CIVIL RIGHTS OFFICE

The Civil Rights Office helps the County respect civil rights, provide equal opportunity for all, and pursue equity in all operations by developing a culture of diversity and inclusion. The Office's main tasks are to train, advise, and enforce.

The Civil Rights Office provides two trainings for all County employees—harassment and discrimination prevention training and unconscious bias, cultural humility, and governing for equity training. The Civil Rights Office advises County departments on diversity and inclusion, racial equity plans, and equitable recruitment processes. The Civil Rights Office enforces the County's policies regarding Nondiscrimination, Sexual Harassment, Language Access and Effective Communication, and Reasonable Accommodations. The Civil Rights Office staffs the Equal Opportunity Advisory Committee, the Equal Opportunity Commission, and the Commission on Disabilities.

Since 2018, the Civil Rights Office has taken on additional duties in creating and implementing a plan to comply with Title VI of the Civil Rights Act. Compliance with Title VI of the Civil Rights Act ensures continued federal funding to the County. Additional duties include implementing Title VI training and revising the County's Civil Rights policies and Equal Opportunity Plan. These initiatives strengthened the County's response to violations of County policies, expanded nondiscrimination protections to the public, and created policies and procedures for more effective service delivery for non-English speaking community members, people with disabilities, women, and people of color. Since 2022, the Board of Supervisors delegated the County's governing for racial equity program to the Civil Rights Office.

Civil Rights Office costs are allocated based on the number of filled full-time employees in each department.

## Direct Identified

Direct identified costs are Civil Rights Office registration costs to enroll staff in annual conference funded by CA Endowment Grant.

## Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.







# INFORMATION TECHNOLOGY

**Overhead :** Overhead cost center captures all costs that are not specific to any of the other below-mentioned services. These costs are spread throughout all other billable services and will be allocated out by each respective cost center.

**Labor:** The Labor cost center relates to direct hourly labor provided. Allocation for this cost center will be based upon the number of actual hours used for the entire year. Percentage will be based upon the quantity of hours used by each customer in comparison to total actual labor hours utilized by all County customers. Actual hours charged by customer originates in ServiceNow with customer request, and details of work performed can be found on the IT Billing site.

**Device Support Fee :** Device support cost center relates to support of all County connected devices and includes security costs associated with keeping the County safe from malware, etc. Allocation for this cost center will be based upon the number of supported devices as of end of fiscal year. Percentage will be based upon the quantity of supported devices by each customer in comparison to total supported devices to all County customers. Detail support of Device counts is listed by IP Address which can be found on the IT Billing site.

**Enterprise System Support Fee:** The Enterprise System support cost center relates to costs to support the Countywide budget, general ledger, and payroll systems. Other services such as geodatabase costs are also included in this cost center as it is another service shared and utilized by all departments. Allocation for this cost center will be based upon the number of employees of each user department as of end of fiscal year. Percentage will be based upon the quantity of employees of each user department in comparison to total County employees of each user department.

**Hosted Equipment Fee:** Hosted Equipment support cost relates to support of equipment hosted within the Information Technology data center. Allocation for this cost center will be based upon the number of hosted equipment as of end of fiscal year. Percentage will be based upon the quantity of hosted equipment by each customer in comparison to total hosted equipment for all County customers. Detail support of Hosted Equipment counts is listed by server host name and can be found on the IT Billing site.







# INFORMATION TECHNOLOGY (cont)

**Network Connectivity Fee:** The Network Connectivity cost center relates to support of the County network infrastructure. Allocation will be based upon the number of network connections as of end of fiscal year. Percentage will be based upon the quantity of network connections by each customer in comparison to total network connections to all County customers. Detail support of Network Connection counts is listed by IP Address which can be found on the IT Billing site.

**Phone Equipment Fee:** Phone Equipment cost center relates to support of the Countywide phone system. Allocation for this cost center will be based upon the number of phones as of end of fiscal year. Percentage will be based upon the quantity of phones used by each customer in comparison to total number of phones used by all County customers. Detail support of Phone Equipment counts can be found on the IT Billing site.

**User Fee:** User Fee cost center relates to costs associated with email, internet, Office 365, and password management. Allocation for this cost center will be based upon the number of Active Directory users as of end of fiscal year. Percentage will be based upon the quantity of users by each customer in comparison to total County customer users. Detail of User count can be found on the IT Billing site.

**Direct Identified :** The following areas of charge are treated as Direct Identified: pass-through charges such as parts sales or license purchases, NGEN O&M Fee, and Radio Communication Site fees (the two latter being mainly comprised of external agencies, rather than County Departments), and costs related to the ERP Upgrade project. Direct identified costs related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) are based on staff's time records. ITD captures all service provided by customer, regardless of funding source. Funding source is either direct bill to the customer department or paid for via the County General Fund contribution to ITD. Customers who were direct billed for any goods / services during that specific fiscal year have received the appropriate credit.

**Unallowable Activities:** For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.





# FACILITIES

Facilities operates under the direction of the Public Works, Facilities, & Parks Department. Facilities Central Services include four (4) functional areas: Facilities Maintenance & Projects, Property Management, Grounds, and Utilities. Services provided to County Departments include building maintenance and repairs, facility project management, grounds maintenance and landscaping, water, garbage, sewer, alarm, fire protection, and gas and electric.

Facilities Maintenance & Projects, Property Management, Grounds, and Utilities costs are allocated based on square footage. Staff record hours worked by building on weekly timesheets in WinCAMS, a Cost Accounting Management System. Services and supplies are coded by building, when applicable, using the County's Financial Enterprise Resource Planning (ERP) Advantage System. These direct charges are used as a basis for allocating indirect cost to each building.

WRA – Schilling space 14,748 approximately paying 7% of Schilling Complex cost

Records Retention : The Records Retention unit provides solutions for the storage, retrieval, management and destruction of paper files, charts, drawings and blueprints in compliance with applicable mandates. These costs are directly billed to departments monthly based on usage. These allowable costs are allocated based on actual usage.

Courier : The Courier service is responsible for delivering all interdepartmental business mail and packages. Courier charges are based on a charge per stop. Costs are allocated based on the total charges incurred during the fiscal year.

Mail: Mail services is responsible for the collection, distribution, pre-sorting, and automated postage for outbound United States Postal Service mail, as well as United Parcel Service shipments. Mail is charged out to departments based on a handling charge per piece of mail. The charges vary based on actual expenditures and are allocated based on the total charges incurred during the fiscal year.

Direct Identified costs are Facilities' staff time funded by the Facility Master Plan Projects Fund and projects directly funded by County departments. The costs are based on staff's time records.

Unallowable Activities: For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable



# Facilities – Schilling & Laurel Yards

	FY21	FY22	FY23	FY24	FY25 DRAFT
Department	Water Resources Agency	Water Resources Agency	Water Resources Agency	Water Resources Agency	Water Resources Agency
1 Building Depreciation	\$52,415	\$31,036	\$30,951	\$30,993	\$31,010
2 Equipment Depreciation	0	0	0	0	0
3 Annual County Audit	(0)	5,100	(0)	5,100	5,100
4 County Administrative Office	65,503	58,571	60,649	67,928	71,837
5 Contracts & Purchasing	84,343	91,633	97,232	168,886	88,904
6 Fleet Administration	2,227	923	3,767	9,937	12,540
7 Human Resources	34,612	34,540	40,983	43,930	45,303
8 Civil Rights Office	7,164	6,515	6,884	6,570	7,694
9 Information Technology	114,701	81,959	116,337	540,374	174,073
10 Facilities & Facilities Maintenance Proj	496,146	297,225	298,543	277,932	218,502
11 Auditor-Controller	97,890	84,382	96,132	101,175	97,291
12 Treasurer-Tax Collector	33,054	18,670	15,560	16,858	11,844
13 County Counsel	6,609	(8,036)	5,972	(4,301)	(21,662)
14 Risk Management	0	0	0	0	0
Total Current Allocations	994,664	702,516	773,011	1,265,382	742,436
Less: Prior Year Allocations	153,458	581,179	994,664	702,516	773,011
Carry-Forward	841,206	121,337	(221,653)	562,865	(30,575)
Proposed Costs	<u>\$1,835,870</u>	<u>\$823,854</u>	<u>\$551,357</u>	<u>\$1,828,247</u>	<u>\$711,861</u>



# Estimated Cost of Spaces at Schilling

FY	839 Blanco Cir	1441 Schilling
2013	\$246,117	
2014	\$263,216	
2015	\$260,714	
2016	\$268,634	
2017	\$274,528	
2018	\$257,865	
2019	-	-
2020		\$186,200
2021		\$163,391
2022		\$254,391
2023		\$259,732
2024		\$241,871
2025		\$187,866

\*estimating 87% being Schilling expenditures

Excludes depreciations





# AUDITOR-CONTROLLER

The Office of the Auditor-Controller is an elected position in the Executive Branch of the Monterey County Government. The Auditor-Controller is the Chief Accounting Office for the County of Monterey. The Office of the Auditor-Controller consists of five major divisions: Administration, General Accounting, Disbursements, Systems Management, and Internal Audit. It provides centralized accounting, disbursing, auditing, financial control services, and ERP system to all County departments and special districts governed by the Board of Supervisors. To the extent required by law, it also furnishes these services to the County Superintendent of Schools, local school districts and special districts with independent boards. The department's operations have been segregated into the eight functional categories shown below. Direct costs for each function were determined from an annual study of staff time and detailed analysis of expenditures in each services and supplies account.

Department Administration division is responsible for department administration and policy guidance, including employee development, personnel, payroll budget development and management, and general secretarial support services. Also, included here is the costs of the office receptionist.

Accounts Payable division is responsible for processing purchase orders and making vendor and contract payments. Accounts Payable Division responsibilities also includes processing claims, invoices and contracts, the preparation and posting of accounting entries to record expenditures and costs, and the purchase, drawing and recording of warrants. Allocation of these costs are based on A/P warrants.

General Accounting division is responsible for maintaining the general ledger, budgetary control, enforcing accounting policies, procedures and processes, ensuring financial reporting in accordance with County policies and state and federal guidelines, reconciling fixed asset activity to County inventory, formulation and completion of the mandated County-Wide Cost Allocation Plan (COWCAP), as well as responsible for the preparation of the Annual Comprehensive Financial Report (ACFR).

WRA – 1266 warrants in FY23





# AUDITOR-CONTROLLER

In addition, the General Accounting division calculates Proposition 4 GANN limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Financial Transactions Report, performs public safety accounting and reporting for Proposition 172, performs Realignment Sales Tax accounting, apportionment of interest earned on funds in the County Treasury, and provide accounting and fiscal control services for schools. This division is also responsible for Continuing Disclosures related to the County Debt issuances. The allowable costs of these activities have been allocated based on the budgeted expenditures of each user department.

**Payroll Division:** The Payroll division is responsible for preparing bi-weekly payroll, calculates benefits, prepares year-end tax information, reviews and processes employee reimbursement claim payments, and reconciles payroll functions. The Payroll division calculates, and reports required payroll taxes, CalPERS payments, employee benefit payments as well as annual IRS and Franchise Tax Board reports. Garnishments, liens, and levies are also processed by the Payroll Division. The total cost of these activities has been allocated according to the number of employees of each user department.

**Systems Division:** The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered Enterprise-Resource Planning (ERP) systems in collaboration with staff of the Information Technology department. Among other functions, ERP includes the County's core financial system, budget preparation system, payroll system. The total cost of these activities has been allocated according to the number of employees of each user department.

**Internal Audit:** The Internal Audit division performs both compliance and financial audits for County departments at the behest of the County Board of Supervisors, the State, or the departments themselves. Internal Audit costs having countywide benefits are allocated based on the budgeted expenditures of each user department.

**Direct Identified:** Direct identified costs are Auditor-Controller's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) and Cannabis. The costs are based on staff's time records





# TREASURER-TAX COLLECTOR

The Department of the Treasurer-Tax Collector includes three divisional units: Property Tax, Treasury and Revenue Division under one appropriation unit. The Treasurer-Tax Collector is responsible for the collection of property taxes and other taxes, fines and fees, and the oversight of banking and investment services. The Revenue Division provides centralized account collection services to County Departments and Superior Court of California - Monterey County. The division applies similar professional collections techniques and procedures to all delinquent accounts and returned checks which have not been collected by the involved department.

**Treasury Activities:** Allowable Treasury costs are based on the analysis of disbursing, receipting, and monthly time study data. Costs are allocated based on the number of checks drawn on the County Treasury using accounts payable warrants.

**Revenue Collections:** The revenue collection costs are allocated using an analysis of total dollars collected for each department.

**Investing** The Treasury safeguards and invests all deposits for the County of Monterey, the County's school districts and various special districts, and manages a pooled investment portfolio that provides for the safety and liquidity of all cash assets. These investment functions are treated as unallowable.

**Property Tax Collection:** Property Tax administers and enforces State law and County code providing for the collection of all county property taxes, and unincorporated County Transient Occupancy Taxes (TOT). These activities are excluded from the cost plan.

## Direct Identified

Direct identified costs are Treasurer-Tax Collector's staff time related to the projects directly funded by Cannabis. The costs are based on staff's time records.







# COUNTY COUNSEL

County Counsel provides legal advice and services to all County departments (including The Natividad Medical Center), the Water Resources Agency, many special districts and local agencies including school districts, TAMC, LAFCO, County Office of Education, and the Air District. Regarding the County specifically, County Counsel reviews all contracts and ordinances prior to action by the Board of Supervisors, provides an attorney for Planning Commission and Assessment Appeals Board meetings, and provides an attorney for child custody and guardianship hearings. In addition, the office represents the county, its officers and employees in civil and special litigation in state and federal courts.

The department's computerized time recording/case billing system allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are details by case number and cover such services as legal research and advice, preparation and filing of documents, and court attendance as attorney of record. These records, as summarized by the system, are the basis for allocating the costs of this department.

## Direct Identified

Direct identified costs are County Counsel's staff time related to the projects directly funded by Cannabis. The costs are based on staff's time records.

## Unallowable Activities

For cost plan purposes, staff time and other costs related to Cannabis, COVID-19 and FEMA activities are deemed as unallowable.  
MGT





# RISK MANAGEMENT

Risk Management is a separate unit of County Counsel. The unit was created in recognition of the County's increasing complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this unit is responsible for the evaluation and funding of risk, the receipt and payment of general liability claims and the purchase of commercial liability policies for coverage in excess of self-insurance limits. The unit works with County Counsel to coordinate litigation involving general liability claims. The cost of the unit's safety analyst, who provides risk reduction and safety awareness services to County departments, is charged directly to the General Liability (GL) and Workers' Compensation (WC) Self-Insurance Internal Service Funds (ISF).

Risk Management costs (net of direct billings and direct identified made throughout the fiscal year) have been allocated based on the average number of employees in each ISF for GL and WC. The sum of the costs allocated, and the direct charges constitute the total first allocation for this department



# What's in COST PLAN

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# County of Monterey

## Item No.7

### Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: WRAFIN 24-002**

**February 02, 2024**

**Introduced:** 1/25/2024

**Current Status:** Draft

**Version:** 1

**Matter Type:** WRA Finance Item

Set next meeting date and discuss future agenda items.