



**BOARD OF DIRECTORS  
REGULAR MEETING  
AND  
A PUBLIC HEARING ON A PROPOSAL TO CONSIDER INCREASING  
THE AMOUNT THAT MAY BE PAID TO DIRECTORS AND OFFICERS OF  
THE DISTRICT FOR SERVICE TO THE DISTRICT**

DATE: Wednesday, May 8, 2024

TIME: 5:00 p.m.

PLACE: Leucadia Wastewater District  
1960 La Costa Avenue, Carlsbad, CA 92009

## **AGENDA**

Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. In the case of an emergency, items may be added to the Agenda by a majority vote of the Board of Directors. Also, items that arise after posting of the Agenda may be added, per Government Code Section 54954.2, by a 2/3 vote of the Board. All agenda materials can be accessed at the District website at <https://www.lwwd.org/agendas/board> and are also available for public inspection in the Administration Office located at 1960 La Costa Avenue, Carlsbad, CA 92009 during normal business hours.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the Executive Assistant at (760) 753-0155. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

- 1. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance**
- 4. General Public Comment Period**
- 5. Approval of Agenda**
- 6. Presentation and Awards**  
None.

## **CONSENT CALENDAR**

Items 7-12 will be enacted in one motion in accordance with the recommendation unless removed from the Consent Calendar by the Board of Directors, Staff or Public. If a member of the public wishes to remove an item, they should submit a "Request to Address the

LWD Board of Directors" form to the Board Secretary prior to the meeting. Items removed from the Consent Calendar will be considered in the original agenda order immediately following adoption of the Consent Calendar.

**7. Approval of Board and Committee Minutes**

Minutes of the following meetings:

April 17, 2024 Regular Board Meeting (Pages 6-12)

April 30, 2024 Community Affairs Committee Meeting (Pages 13-14)

April 30, 2024 Investment and Finance Committee Meeting (Pages 15-16)

**8. Approval of Demands for April/May 2024**

This item provides for Board of Directors approval of all demands paid from LWD during the month of April and a portion of May 2024. (Pages 17-24)

**9. Operations Report**

This report discloses the year-to-date and monthly flow, rainfall, EDU's and reclaimed water averages; along with MGD flow comparisons from FY23 to FY24, flows by sub-basin, and staff training. (Pages 25-31)

**10. Finance Report**

This report discloses up-to-date schedule of assets, liabilities, net assets and compares fiscal year-to-date expenditures to the FY24 budget and discloses monthly investments. (Pages 32-39)

**11. Quarterly Treasurer's Report**

This report discloses investments for the quarter ending March 31, 2024. (Pages 40-41, Enclosure 11)

**12. Disclosure of Reimbursements**

This report discloses travel expense reimbursements for the month of April 2024. (Pages 42-43)

## **EWA REPORTS**

**13. Encina Wastewater Authority Reports**

A. A regular EWA Board Meeting was held on April 24, 2024 – report by Vice President Saldana. (Page 44)

B. An Encina Member Agency Manager's (MAM) Meeting was held on May 7, 2024 – report by GM Bushee. (Verbal)

## **COMMITTEE REPORTS**

**14. Committee Reports**

A. Community Affairs Committee meeting was held April 30, 2024 – report by Vice President Saldana. (Page 45)

B. Investment & Finance Committee meeting was held April 30, 2024 – report by Director Sullivan. (Page 46)

## **PUBLIC HEARING**

- 15.** A proposal to adopt an ordinance increasing the amount that may be paid to directors and officers of the District for service to the District. (Page 47)

## **ACTION ITEMS**

- 16. Board of Directors Compensation Adjustment**  
A proposal to adopt an ordinance increasing the amount that may be paid to directors and officers of the District for service to the District. (Pages 48-50)
- 17. Public Information Services Task Order No. 2**  
Authorize the General Manager to execute Task Order No. 2 to the Rising Tide Partners (RTP) Public Information Services Agreement in an amount not to exceed \$50,028 for the period of July 1, 2024 through June 30, 2025. (Pages 51-54)
- 18. Approving the Recommended Encina Wastewater Authority Fiscal Year 2025 (FY25) Budget**  
Adopt Resolution No. 2414 - Approving the Recommended Encina Wastewater Authority Fiscal Year 2025 (FY25) Operating and Capital Budgets. (Pages 55-57)
- 19. CalPERS Pension & OPEB Updates** (Pages 58-65)

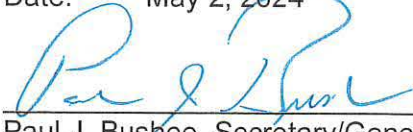
## **INFORMATION ITEMS**

- 20. Project Status Updates and Other Informational Reports**
  - A. The CSDA Quarterly Dinner is scheduled for Thursday, May 16, 2024 at The Butcher Shop Steakhouse in San Diego, CA. (Pages 66-68)
  - B. The 2024 Annual Employee Luncheon is scheduled for July 11, 2024 at 12noon at the District office. (Verbal)
- 21. Directors' Meetings and Conference Reports**  
None.
- 22. General Manager's Report**
- 23. General Counsel's Report**
- 24. Board of Directors' Comments**
- 25. Adjournment**

AFFIDAVIT OF POSTING

I, Paul J. Bushee, Secretary of the Leucadia Wastewater District, hereby certify that I posted a copy of the foregoing agenda in the lobby of the District office at 1960 La Costa Avenue, Carlsbad, California and on the District website [www.lwwd.org](http://www.lwwd.org) at least 72 hours prior to the meeting, in accordance with Govt. Code Section 54954.2(a).

Date: May 2, 2024



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Paul J. Bushee, Secretary/General Manager

### Board of Directors' Code of Conduct

- ◆ *I will openly communicate during Board meetings and voice my views, in the meetings, on all matters regarding the District.*
- ◆ *I will support the decisions of the Board once they are voted on.*
- ◆ *I will concentrate on issues of governance and strategic import to the District and will expect support from staff on issues of operational import and detail.*
- ◆ *I will treat fellow Board members with dignity and respect.*
- ◆ *I will be prepared to discuss Board issues and agree to spend the necessary time and attention to Board matters.*
- ◆ *If I have concerns or questions, I will ask. If I need clarification of Board agenda items, I will call ahead and discuss with the General Manager.*
- ◆ *I will support the general manager as the primary spokesperson for the district.*
- ◆ *I will conduct myself in the highest ethical manner and comply with all appropriate government regulations.*

### Role of Staff

- ◆ *Implement policies of LWD Board*
- ◆ *Create tactics and action plans that address how policies should be implemented*
- ◆ *Provide technical competence in addressing issues of how tactics should be implemented*
- ◆ *Provide relevant facts and recommendations*
- ◆ *Provide effective leadership*
- ◆ *Administer day-to-day operations of the district*
- ◆ *Respond to reasonable board requests for information*

**LEUCADIA WASTEWATER DISTRICT**  
 Minutes of a Regular Board Meeting  
 April 17, 2024

A regular meeting of the Board of Directors of the Leucadia Wastewater District was held Wednesday, April 17, 2024 at 5:00 p.m., at the District Administration Office at 1960 La Costa Avenue, Carlsbad, California.

**1. Call to Order**

President Roesink called the meeting to order at 5:00 p.m.

**2. Roll Call**

**DIRECTORS PRESENT:** Roesink, Saldana, Omsted, Pacilio, Sullivan

**DIRECTORS ABSENT:**

**OTHERS PRESENT:** General Manager Paul Bushee, General Counsel Wayne Brechtel, Director of Finance and Administration Ryan Green, Field Services Superintendent Marvin Gonzalez, Executive Assistant Tianne Baity, Project Coordinator Ian Riffel, District Engineer Dexter Wilson, Field Services Technician Rick Easton, Field Services Supervisor Gabe Mendez, Neal Bloom of Rising Tide Partners, June Honsberger and Alyson Thile of La Costa Canyon High School, Nancy Jois and students of Capri Elementary

**3. Pledge of Allegiance**

Director Pacilio led the pledge of allegiance.

**4. General Public Comment Period**

None.

**5. Approval of Agenda**

Upon a motion duly made by Director Sullivan, seconded by Director Pacilio, and unanimously carried, the Board of Directors approved the agenda by the following vote:

Director	Vote
<b>President Roesink</b>	Yes
<b>Vice President Saldana</b>	Yes
<b>Director Omsted</b>	Yes
<b>Director Pacilio</b>	Yes
<b>Director Sullivan</b>	Yes

**6. Presentations and Awards**

**A. Teacher Grant Recipients.**

DFA Green provided background information on the Teacher Grant Program.

DFA Green introduced Ms. June Honsberger and Ms. Alyson Thile of La Costa Canyon High School to provide a brief update on her school's project funded by the District's teacher grant program. Ms. Honsberger shared an update on the Campus Pollinator project.

DFA Green then introduced Ms. Nancy Jois and students of Capri Elementary to provide a brief update on her school's project funded by the District's teacher grant program. Ms. Jois shared an update on the We Can Keep Water Clean project.

The Board stated they were impressed with the projects and they thanked the teachers and students for attending the meeting.

**B. Achievement of Organizational Objective – Two Years No Vehicle Accidents.**

GM Bushee stated that on March 17, 2024, LWD staff completed two years without a vehicle accident. Vehicle accidents result in economic impacts due to lost productivity, damaged public and private property, workers compensation costs, and undermines employee morale. As a result of this achievement, each employee is eligible for an incentive compensation award in the amount of \$375.

The Board congratulated staff for their achievement.

**C. 2023 CWEA State Awards – Collection System Person of the Year Award for Hugo Gonzalez.**

GM Bushee stated that Field Services Technician III Hugo Gonzalez won the CWEA San Diego Section Collection System Person of the Year Award and was also announced as the winner at the State level at the CWEA Annual Conference on April 11, 2024. GM Bushee noted that Hugo was unable to attend the CWEA Conference and tonight's Board meeting since he is on vacation with his family. He noted that FSSup Mendez accepted the award at the CWEA Conference on Hugo's behalf.

The Board congratulated Hugo for his efforts.

**D. Achievement of Individual Objective – CWEA Certification for Rick Easton.**

GM Bushee introduced Field Services Technician III Rick Easton stating that Rick recently received his Mechanical Technologist Grade I certification from the California Water Environment Association. GM Bushee presented background information about Rick and noted that Rick is eligible for a \$500 incentive award under the District's incentive program.

The Board congratulated Rick for his efforts.

## **CONSENT CALENDAR**

**7. Approval of Board and Committee Minutes**

Minutes of the following meetings:

March 7, 2024 Special Board Meeting  
March 13, 2024 Regular Board Meeting  
April 8, 2024 Engineering Committee Meeting

**8. Approval of Demands for March/April 2024**

Payroll Checks numbered 240320-1 – 240403-18; General Checking Checks numbered 25456 - 25587

9. **Operations Report** (A copy was included in the original April 17, 2024 Agenda)

10. **Finance Report** (A copy was included in the original April 17, 2024 Agenda)

11. **Disclosure of Reimbursements**

This report discloses travel expense reimbursements for the month of March 2024.

12. **Status Update on the Fiscal Year 2024 (FY24) LWD Tactics and Action Plan**

Upon a motion duly made by Director Pacilio, seconded by Vice President Saldana, and unanimously carried, the Board of Directors approved the Consent Calendar by the following vote:

Director	Vote
President Roesink	Yes
Vice President Saldana	Yes
Director Omsted	Yes
Director Pacilio	Yes
Director Sullivan	Yes

**EWA and COMMITTEE REPORTS**

13. **Encina Wastewater Authority (EWA) Reports**

A. A regular EWA Board Meeting was held on March 27, 2024.

Vice President Saldana reported on EWA’s Board meeting.

B. An Encina Member Agency Manager’s (MAM) Meeting was held on April 2, 2024.

GM Bushee reported on EWA’s MAM meeting.

14. **Committee Reports**

A. Engineering Committee Meeting was held on April 8, 2024.

Director Omsted reported that the EC reviewed the following recommendations:

- Authorize the General Manager to execute Task Order No. 7 to the Engineering Design Services Agreement with Water Works Engineers (WWE) for final design services for the Batiquitos Pump Station Emergency Basin Lining Project in an amount not to exceed \$81,509; and
- Authorize the General Manager to execute an Agreement with SCW Contracting Corporation for the construction of the Rancho Verde Pump Station Rehabilitation Project in an amount not to exceed \$1,434,600 as the lowest responsive and responsible bidder.

Director Omsted stated the EC concurred with staff to present these recommendations to the Board of Directors and they will be discussed later in the agenda.



## ACTION ITEMS

### 15. Batiquitos Pump Station Emergency Basin Lining Project – Final Design Services

Authorize the General Manager to execute Task Order No. 7 to the Engineering Design Services Agreement with Water Works Engineers (WWE) for final design services for the Batiquitos Pump Station Emergency Basin Lining Project in an amount not to exceed \$81,509.

PC Riffel presented the item and provided background information noting it is a FY24 tactical goal.

PC Riffel stated that in October 2022, V&A performed a condition assessment of the emergency basin based on the visual deterioration. As a recommendation to the initial inspection V&A returned to collect concrete core samples from the (4) walls to further evaluate the extent of the concrete deterioration. PC Riffel stated the results revealed lining and concrete degradation. As a result, V&A recommended to repair the concrete and install a new protective lining in the next 2 years.

PC Riffel added that staff discovered cracks in the nearby dry well below the air well in July 2023. Staff retained a structural engineer to evaluate the issue and the engineer recommended the crack be repaired. This work has been included in the design scope of work.

Water Works has proposed a cost of \$81,509, which staff believes is fair and reasonable. There is sufficient funding in the FY24 Budget to cover this cost, however, additional funds will be needed to cover construction.

Following discussion, upon a motion duly made by Director Sullivan, and seconded by Director Omsted, and unanimously carried, the Board of Director's authorized the General Manager to execute Task Order No. 7 to the Engineering Design Services Agreement with Water Works Engineers (WWE) for final design services for the Batiquitos Pump Station Emergency Basin Lining Project in an amount not to exceed \$81,509 by the following vote:

Director	Vote
President Roesink	Yes
Vice President Saldana	Yes
Director Omsted	Yes
Director Pacilio	Yes
Director Sullivan	Yes

### 16. Construction Contract Award for the Rancho Verde Pump Station Rehabilitation Project

Authorize the General Manager to execute an Agreement with SCW Contracting Corporation for the construction of the Rancho Verde Pump Station Rehabilitation Project in an amount not to exceed \$1,434,600 as the lowest responsive and responsible bidder.

PC Riffel presented the item and provided background information noting that it is a FY24 tactical goal.

He stated that in March 2020 a Pump Station Condition Assessment recommended the Rancho Verde Pump Station (RVPS) be rehabilitated in FY23. PC Riffel noted that the engineer's estimated construction cost was \$1.108M. PC Riffel stated that the District received two (2) bids and SCW Contracting Corporation (SCW) was the lowest bid of \$1,434,600. He said that SCW's

bid was \$327K more than the engineer's estimate. PC Riffel stated staff took action to ensure the bid was competitive noting that the overall bid environment is expensive due to high demand in construction, labor shortages, labor rate increases, and prequalification requirements. Based on this analysis, staff is recommending that the bid be awarded to SCW.

PC Riffel said the FY24 Capital Budget includes sufficient funds to begin construction and that staff will request an additional appropriation as part of the FY25 Capital Budget.

Vice President Saldana asked how can the District better estimate the cost of future projects. PC Riffel answered that the engineer's estimate be scrutinized more closely and compared to market bid conditions.

Following discussion, upon a motion duly made by Director Pacilio, and seconded by Vice President Saldana, and unanimously carried, the Board of Director's authorized the General Manager to execute an Agreement with SCW Contracting Corporation for the construction of the Rancho Verde Pump Station Rehabilitation Project in an amount not to exceed \$1,434,600 as the lowest responsive and responsible bidder by the following vote:

<b>Director</b>	<b>Vote</b>
<b>President Roesink</b>	Yes
<b>Vice President Saldana</b>	Yes
<b>Director Omsted</b>	Yes
<b>Director Pacilio</b>	Yes
<b>Director Sullivan</b>	Yes

#### **17. Board of Directors Compensation Adjustment**

DFA Green presented the item indicating the date of the last Board stipend increase was August 2019 and at that time the stipend was increased from \$190 to \$200 per day. He stated that government code allows for a 5% adjustment per calendar year following the last adjustment and the Board is eligible for an adjustment not to exceed 25%. DFA Green explained that this item is for the Board to consider whether to direct staff to prepare and notice for a public hearing at the May Board Meeting, after which it could take action on a proposed a Board compensation adjustment.

Director Sullivan stated that the Board has not had a raise in 5 years. She stated she would like to have a public hearing to consider a Board compensation adjustment.

Vice President Saldana stated that the Board needs to consider the optics and timing of a Board compensation increase when the District is having a rate increase.

Director Pacilio stated he agreed with Vice President Saldana. He stated that after reviewing the Board Per Diem Survey he feels the District compensates the Board members sufficiently.

Director Omsted stated he agreed with Directors Saldana and Pacilio but he would consider bringing this item to a public hearing.

Director Sullivan stated she would like to see the Board compensation increase from \$200 to \$225 per meeting.

President Roesink stated he didn't take the job for the compensation but he would also consider having a public hearing to discuss this matter.

Following discussion, upon a motion duly made by Director Sullivan, seconded by President Roesink, and carried, the Board of Director's directed staff to prepare and notice for a public hearing for an increase in Board compensation from \$200 to \$225 per day of service. The Board members voted as follows:

Director	Vote
President Roesink	Yes
Vice President Saldana	No
Director Omsted	Yes
Director Pacilio	No
Director Sullivan	Yes

#### 18. Strategic Plan Update

Review and take potential action on the updated Strategic Plan.

DFA Green presented the item noting that the Board of Directors conducted a Strategic Planning Workshop on March 7, 2024. During the workshop, the Board directed staff to revise the District's Strategic Plan's strategic focus areas to include a communication strategy with the District's key partners, and present a draft for the Board's review at a future LWD Board meeting. DFA Green then reviewed the following updates:

- Reformatted the Strategies section into bullet points to enhance its clarity and readability;
- Added the following language strategy to the financial strategy: *"Maintain fiscal stability and growth with effective oversight and communication with key partners, including the Encina Joint Powers Authority, to ensure cost effective capital and operating planning and consistency with District financial goals"* to incorporate the Board's direction;
- Updated the language in the people strategy from *"Assure the highest qualified workforce by optimizing training opportunities"* to *"Employ the highest qualified workforce by optimizing training and leadership development opportunities"* to emphasize succession planning efforts;
- Removed the aged SWOT and Assumptions sections, which were partially outdated and have not been discussed during the past several Strategic Planning Workshops;
- Modified the introduction section to reflect the most recent Board Workshop discussion; and
- Updated the cover and other made minor grammatical modifications.

Following discussion, upon a motion duly made by Director Sullivan, and seconded by Director Omsted, and unanimously carried, the Board of Director's approved and filed the updated Strategic Plan by the following vote:

Director	Vote
President Roesink	Yes
Vice President Saldana	Yes
Director Omsted	Yes
Director Pacilio	Yes
Director Sullivan	Yes

## INFORMATION ITEMS

### 19. Project Status Updates and Other Informational Reports

None.

### 20. Directors' Meetings and Conference Reports

The 2024 CWEA Annual Conference was held April 9-12, 2024 at the Sacramento Convention Center in Sacramento, CA.

Director Sullivan summarized the program for the conference and also noted the conference had a large attendance.

### 21. General Manager's Report

GM Bushee reported on the following:

- The Board has each been given a copy of the Auditor Engagement Letter from the Auditors; and
- The Diana Pump Station Utility Easement Purchase Agreement was executed by the Beach Walk HOA and LWD for the appraised price of \$88,500.

### 22. General Counsel's Report

GC Brechtel reported on the following:

- Update on the Tax Payer Protection Accountability Act; and
- Potential new law regarding workplace policy disconnect after hours.

### 23. Board of Directors' Comments

None.

### 24. Adjournment

President Roesink adjourned the meeting at approximately 6:11 p.m.

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Chris Roesink, President

\_\_\_\_\_  
Paul J. Bushee  
Secretary/General Manager  
(SEAL)

**LEUCADIA WASTEWATER DISTRICT**  
 Minutes of a Community Affairs Committee Meeting  
 April 30, 2024

A meeting of the Community Affairs Committee (CAC) of the Leucadia Wastewater District (LWD) was held Tuesday, April 30, 2024 at 9:00 a.m.

**1. Call to Order**

Chairperson Saldana called the meeting to order at 9:00 a.m.

**2. Roll Call**

DIRECTORS PRESENT: Saldana and Omsted

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Director of Finance and Administration Ryan Green, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity, and Neal Bloom of Rising Tide Partners (RTP)

**3. Public Comment**

No public comment was received.

**4. Spring 2024 Newsletter Draft Layout Review**

ADS Hill provided background on the newsletter. She introduced Mr. Bloom from RTP to provide an overview of the newsletter draft layout. Mr. Bloom provided an overview and the CAC suggested some edits. Staff and RTP stated that they would make the changes.

Following discussion, the CAC directed staff to move forward with the production of the newsletter and forward the final to the Board for their review prior to printing.

**5. Public Information Services Task Order No. 2**

Authorize the General Manager to execute Task Order No. 2 to the Rising Tide Partners (RTP) Public Information Services Agreement in an amount not to exceed \$50,028 for the period of July 1, 2024 through June 30, 2025.

ADS Hill provided background information on the item. She noted that RTP's Task Order No. 1 is set to expire on June 30<sup>th</sup> and staff has negotiated the scope of work and fee for Task Order No. 2 with RTP for continued public outreach services. The agreement's specific tasks include the following:

- ❖ Draft newsletter ideas and graphic design work for the District's biannual newsletters;
- ❖ Assist staff with planning and executing the Field Day/Hands-On Event;
- ❖ Assist staff with maintaining and updating LWD's social media accounts as required;
- ❖ Assist staff with the Teacher Grant Program;
- ❖ Develop project outreach materials, as required; and
- ❖ Develop, create, and edit video content for LWD's use on social media/website.

ADS Hill stated that the total proposed fee for Task Order No. 2 is \$50,028 and these funds will be included in the FY25 budget.

Following discussion, the CAC concurred with staff to recommend that the Board of Directors authorize the General Manager to execute Task Order No. 2 to the Rising Tide Partners (RTP) Public Information Services Agreement in an amount not to exceed \$50,028 for the period of July 1, 2024 through June 30, 2025

**6. Information Items**

None.

**7. Directors' Comments**

None.

**8. General Manager's Comments**

None.

**9. Adjournment**

Chairperson Saldana adjourned the meeting at 9:20 a.m.

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Paul J. Bushee  
Secretary/Manager  
(Seal)

**LEUCADIA WASTEWATER DISTRICT**  
 Minutes of an Investment & Finance Committee Meeting  
 April 30, 2024

A meeting of the Investment & Finance Committee (IFC) of the Leucadia Wastewater District (LWD) was held Tuesday, April 30, 2024 at 3:00 p.m.

**1. Call to Order**

Chairperson Pacilio called the meeting to order at 3:00 p.m.

**2. Roll Call**

DIRECTORS PRESENT: Pacilio, Sullivan

DIRECTORS ABSENT:

OTHERS PRESENT: General Manager Paul Bushee, Director of Finance and Administration Ryan Green, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity

**3. Public Comment**

None.

**4. CalPERS Pension and OPEB Updates**

DFA Green introduced the item and provided background information on the actuarial valuation of LWD's Pension Plan. He stated that CalPERS publishes two actuarial reports in August every year for LWD: one report is for Classic members (employees hired before Jan. 1, 2013) and the other is for PEPRA members (employees hired after Jan. 1, 2013).

DFA Green presented an overview of the recent actuarial valuation and the following topics:

- Pension Costs Factors;
- Pension Updates;
- UAL (Unfunded Accrued Liability) Background;
- Pension Assets, Liabilities, and UAL from 2014-2023

DFA Green noted that the actuarial evaluation estimated that LWD's net pension liability is \$5.3M, which is up from last year's estimate of \$2.8M.

This item was for informational purposes and no action was taken.

DFA Green then provided background information on the actuarial valuation of LWD's Retiree Health Program. DFA Green presented an overview of the recent actuarial valuation. He noted that the District's Net OPEB Liability is actually a Net OPEB Asset of \$37,776 and the District's Plan Fiduciary Net Position investments managed by the California Employees' Retiree Benefit Trust (CERBT) were greater than the District's OPEB liability.

This item was for informational purposes and no action was taken.

The IFC asked various questions regarding the CalPERS pension and OPEB updates. Staff answered their questions.

Staff stated that they would present the CalPERS pension and OPEB updates to the full Board at the May 8, 2024 Board meeting.

**5. Information Items**

None.

**6. Directors' Comments**

None.

**7. General Manager's Comments**

None.

**8. Adjournment**

Chairperson Pacilio adjourned the meeting at 3:41 p.m.

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Paul J. Bushee  
Secretary/General Manager  
(Seal)



**LEUCADIA WASTEWATER DISTRICT  
DEMANDS SUMMARY  
May 8, 2024**

**Disbursement Period**                      April 12, 2024 through May 2, 2024

<b>PAYROLL PAYMENTS</b>	\$	112,406.55
<b>PAYROLL EXPENSE REIMBURSEMENTS</b>	\$	2,366.39
<b>GENERAL CHECKS</b>		
Operating	\$	154,071.06
Capital	\$	23,653.05
<b>TOTAL GENERAL CHECKS</b>	<b>\$</b>	<b>177,724.11</b>
<b>ELECTRONIC PAYMENTS</b>		
Operating	\$	108,094.00
Capital	\$	-
<b>TOTAL ELECTRONIC PAYMENTS</b>	<b>\$</b>	<b>108,094.00</b>
<b>TOTAL DEMANDS</b>	<b>\$</b>	<b>400,591.05</b>

**LEUCADIA WASTEWATER DISTRICT  
EMPLOYEE/BOARD PAYROLL CHECKS  
May 8, 2024**

**Disbursement Period**                      April 12, 2024 through May 2, 2024

<u>Description</u>	<u>Check Date</u>	<u>Check #'s</u>		<u>Amount</u>
Biweekly Payroll	4/17/2024	240417-1	240417-18	\$ 50,640.80
Incentive Payroll	4/18/2024	240418-1	240418-18	\$ 6,634.32
Biweekly Payroll	5/1/2024	240501-1	240501-18	\$ 52,486.13
Board Payroll	5/1/2024	240501-1	240501-5	\$ 2,645.30
<b>TOTAL PAYROLL CHECKS</b>				<b>\$ 112,406.55</b>

**Leucadia Wastewater District**  
 Check/Voucher Register - Demand Summary for Board  
 1001 - PPB (Opus) General Checking Account  
 From 4/12/2024 Through 5/2/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
25588	4/18/2024	AIRGAS USA LLC	2,011.89	Liquid Oxygen Contract 04/08/24
25589	4/18/2024	AT&T	216.35	Phone Service-BPS 03/10/24-04/09/24
25590	4/18/2024	BASE 9 CONSULTING INC	1,650.00	SCADA Support Services / Parts
25591	4/18/2024	C W E A	98.00	Certification Renewal-Plant Tech Grade 1-I Riffel
25592	4/18/2024	DETECTION INSTRUMENTS CORP	551.11	Calibrations @ BPS
25593	4/18/2024	DEXTER WILSON ENGINEERING	384.00	Development Services 0943-Leucadia Streetscape
	4/18/2024	DEXTER WILSON ENGINEERING	3,545.50	Development Services 1114-1143 Eolus Ave Public Sewer
	4/18/2024	DEXTER WILSON ENGINEERING	320.00	Development Services 1117- 155 W. Jason Street
	4/18/2024	DEXTER WILSON ENGINEERING	128.00	Development Services 1202-Jimmy Johns 7670 El Camino Real
	4/18/2024	DEXTER WILSON ENGINEERING	320.00	Development Services-1115 555 & 571 N Vulcan Ave
25594	4/18/2024	ENCINA WASTEWATER AUTHORITY	1,706.80	Lab Testing
25595	4/18/2024	FEDERAL EXPRESS CORPORATION	116.92	Shipping 04/03/24
25596	4/18/2024	HAAKER EQUIPMENT CO	1,749.52	RX Vcan Board
	4/18/2024	HAAKER EQUIPMENT CO	6,768.86	WinCan VX Annual Maintenance Support
25597	4/18/2024	HUMANA DENTAL INS.	4,232.27	Dental Insurance- May 2024
25598	4/18/2024	MAVTECK	2,700.00	Construction Mgmt La Costa Pump Station Emergency Bypass
25599	4/18/2024	MISSION SQUARE	7,102.81	Deferred Comp for PPE 04/17/24
25600	4/18/2024	PACIFIC RIM MECHANICAL	1,567.00	BPS Refrigerant leak repair
25601	4/18/2024	Premier Chevrolet of Carlsbad	150.00	Vehicle Repairs
25602	4/18/2024	PRUDENTIAL OVERALL SUPPLY	181.26	Weekly Uniform/Laundry Service 04/16/24
25603	4/18/2024	RANCHO SANTA FE SECURITY SYSTEMS	258.00	Security Services Quarterly Billing 05/01/24-07/31/24
25604	4/18/2024	RICHARD'S PERFORMANCE MUFFLER ...	2,292.85	New Sealing Flange on deck from underground Bat PS
25605	4/18/2024	RISING TIDE PARTNERS	5,758.50	Public Information Services March 2024
25606	4/18/2024	CLEAN WATER SoCAL	1,000.00	Collection Systems Membership Renewal FY25
25607	4/18/2024	SAN DIEGO GAS & ELECTRIC	3,609.65	Electric @ Admin
	4/18/2024	SAN DIEGO GAS & ELECTRIC	3.62	Electric @ Avocado PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	16,591.63	Electric @ BPS

**Leucadia Wastewater District**  
 Check/Voucher Register - Demand Summary for Board  
 1001 - PPB (Opus) General Checking Account  
 From 4/12/2024 Through 5/2/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	4/18/2024	SAN DIEGO GAS & ELECTRIC	270.00	Electric @ Diana PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	1,343.63	Electric @ La Costa PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	12,541.63	Electric @ LPS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	57.15	Electric @ RV PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	666.77	Electric @ Saxony PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	274.16	Electric @ VP5 PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	112.33	Electric @ VP7 PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	647.99	Electric/Gas @ E Estates PS
	4/18/2024	SAN DIEGO GAS & ELECTRIC	142.83	Gas @ Admin
25608	4/18/2024	SIGNA MECHANICAL	197.96	O-Ring, Buna for Slide Receiver
25609	4/18/2024	I2B NETWORKS INC DBA SPACELINK	3,222.52	AXIS PTZ Network Camera Hardward and Install
25610	4/18/2024	STAPLES	(46.68)	Credit on Invoice 3562114329
	4/18/2024	STAPLES	329.04	Office Supplies
	4/18/2024	STAPLES	397.66	Surface Pro 9 Stylus pens, Surface Slim Pen
25611	4/18/2024	V&A CONSULTING ENGINEERS	2,850.00	Quarterly SM Creek Flow Measurements
25612	4/18/2024	WILLIAMS LLP	4,620.00	Legal Services - March 2024
25613	4/25/2024	ADS CORP DBA ADS ENVIRONMENTA...	4,655.00	Flow Metering / Data Analysis-April 2024
	4/25/2024	ADS CORP DBA ADS ENVIRONMENTA...	1,340.00	Meter Maintenance / Data Delivery (ECHO)-April 2024
25614	4/25/2024	BOOT WORLD, INC	228.92	FST Safety Boots-Boot World-R Rodriguez
25615	4/25/2024	DEXTER WILSON ENGINEERING	622.54	Development Services-1056-2812 Cazadero Dr
	4/25/2024	DEXTER WILSON ENGINEERING	1,000.00	Development Services-1096-Shirber Annex-858 Hymettus Ave
	4/25/2024	DEXTER WILSON ENGINEERING	445.16	Development Services-1106-3144 Levante Street
	4/25/2024	DEXTER WILSON ENGINEERING	237.68	Development Services-1120-116 Grandview Street
	4/25/2024	DEXTER WILSON ENGINEERING	281.21	Development Services-1134-579 La Costa Avenue
	4/25/2024	DEXTER WILSON ENGINEERING	389.15	Development Services-1142-665 Neptune Ave-Septic to Sewer
	4/25/2024	DEXTER WILSON ENGINEERING	4,050.00	Development Services-1161-Stits Annexation-1177 Eolus Ave

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**Leucadia Wastewater District**  
 Check/Voucher Register - Demand Summary for Board  
 1001 - PPB (Opus) General Checking Account  
 From 4/12/2024 Through 5/2/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	4/25/2024	DEXTER WILSON ENGINEERING	3,561.00	General Engineering 103-500 March FY2024
25616	4/25/2024	HAAKER EQUIPMENT CO	57.45	Cap & Cage Gasket
25617	4/25/2024	THE HARTFORD	492.15	Life Insurance-April 2024
25618	4/25/2024	L&L PRINTERS	3,623.27	Prop 218 Notice
25619	4/25/2024	MAVTECK	810.00	CM Inspections Services VP7 Emergency Wet Well Float Project
25620	4/25/2024	MUTUAL OF OMAHA	1,268.73	Disability Insurance-May 2024
25621	4/25/2024	NAPA AUTO	9.57	Blstr Pk Minatures
25622	4/25/2024	OLIVENHAIN MUNICIPAL WATER DIS...	55.70	Water @ VP5 PS
25623	4/25/2024	PACIFIC PIPELINE SUPPLY	68.27	Galv Top Section 12x12
25624	4/25/2024	PLANT PEOPLE, INC	186.90	Office Plant Maintenance April
25625	4/25/2024	PRUDENTIAL OVERALL SUPPLY	178.61	Weekly Uniform/Laundry Service 04/23/24
25626	4/25/2024	Quench USA Inc	136.85	Office Drinking Water 04/19/24-05/18/24
25627	4/25/2024	SAN DIEGO GAS & ELECTRIC	1,091.28	Electric @ AWT
25628	4/25/2024	SOUTHERN CONTRACTING COMPANY	2,100.00	Saxony Pump Motor, Leucadia Sump Pump, Diana Sump Pump
	4/25/2024	SOUTHERN CONTRACTING COMPANY	1,995.00	VP7 RTU Repairs
	4/25/2024	SOUTHERN CONTRACTING COMPANY	300.00	Wetwell Replacement Float
25629	4/25/2024	I2B NETWORKS INC DBA SPACELINK	160.00	Webcam @ BPS 04/14/24-05/13/24
25630	4/25/2024	U.S. BANK	11,714.35	CalCard Purchases on Statement Dated 03/22/24
25631	4/25/2024	VERIZON WIRELESS	997.10	Cell Phones 3/08/24-04/07/24
25632	4/25/2024	VORTEX DOORS LLC	1,687.50	Temp repair to vactor building #400 roll up door
25633	5/2/2024	ADT COMMERCIAL LLC	165.00	Monthly Security Camera Maintenance 05/17/24-06/16/24
25634	5/2/2024	AT&T	140.55	Phone Service Elevator 03/25/24-04/24/24
25635	5/2/2024	BAJA POOL AND SPA SERVICE	225.00	Water Fountain Weekly Maintenance-May 2024
25636	5/2/2024	AWSS INC	2,736.43	Vehicle Fuel 03/16/24-04/04/24
	5/2/2024	AWSS INC	1,975.51	Vehicle Fuel 04/04/24-04/16/24
25637	5/2/2024	CITY OF CARLSBAD	558.65	Water @ 1900 La Costa Ave
	5/2/2024	CITY OF CARLSBAD	170.60	Water @ 1960 La Costa Ave
	5/2/2024	CITY OF CARLSBAD	33.22	Water @ Fire Line

**Leucadia Wastewater District**  
 Check/Voucher Register - Demand Summary for Board  
 1001 - PPB (Opus) General Checking Account  
 From 4/12/2024 Through 5/2/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
25638	5/2/2024	COLONIAL LIFE INS	184.16	Accident/Critical Illness Ins 4/3 & 4/17/24
25639	5/2/2024	COX COMMUNICATIONS SAN DIEGO	1,566.13	Phone / Internet Services 04/22/24-05/21/24
25640	5/2/2024	DETECTION INSTRUMENTS CORP	551.11	H2S Sensor, short deployment
25641	5/2/2024	FIDELITY SECURITY LIFE INSURANCE...	409.75	Vision Insurance-May 2024
25642	5/2/2024	F & F Encinitas Beach Colony L.P	3,000.00	Lateral Reimbursement 145 Avocado St, Encinitas CA
25643	5/2/2024	FEDERAL EXPRESS CORPORATION	107.50	Shipping 04/17/2024 & 04/18/2024
25644	5/2/2024	GRAINGER, INC	79.04	Ear Muffs
25645	5/2/2024	HAAKER EQUIPMENT CO	198.02	Air Cylinder
	5/2/2024	HAAKER EQUIPMENT CO	(57.45)	Credit on Invoice C3A2JP
	5/2/2024	HAAKER EQUIPMENT CO	233.95	Quick Clamps
25646	5/2/2024	INTERSTATE BATTERIES OF SAN DIE...	281.56	MT-65 Pump Truck # 171 Battery
25647	5/2/2024	KEN GRODY FORD	767.89	Vehicle Service #164
25648	5/2/2024	MALLORY SAFETY AND SUPPLY	231.68	Nitrile Gloves & Vests
	5/2/2024	MALLORY SAFETY AND SUPPLY	43.10	Qwik Stik
25649	5/2/2024	MIRA MESA WINDOW CLEANING	1,500.00	Window Cleaning
25650	5/2/2024	MISSION SQUARE	7,112.12	Deferred Comp for PPE 4/28/24
25651	5/2/2024	NAPA AUTO	158.78	Vehicle Supplies
25652	5/2/2024	PRUDENTIAL OVERALL SUPPLY	225.01	Weekly Uniform/Laundry Service 04/30/24
25653	5/2/2024	READY LINE FLEET SERVICE INC	175.00	90 Day BIT inspection # 159
	5/2/2024	READY LINE FLEET SERVICE INC	175.00	90 Day BIT inspection #170
	5/2/2024	READY LINE FLEET SERVICE INC	176.50	90 Day BIT inspection truck #161
25654	5/2/2024	STAPLES	164.98	Office Supplies
	5/2/2024	STAPLES	(22.36)	Price Match Credit
25655	5/2/2024	UNIFIRST FIRST AID CORP	263.43	First Aid Supplies
25656	5/2/2024	OCCUPATIONAL HEALTH CENTERS OF...	370.00	INT Review Questionnaire OSHA recert
25657	5/2/2024	VAPEX ENVIRONMENTAL LLC	4,500.00	Extended Warranty Service for Batiqitos Vapex Unit
	5/2/2024	VAPEX ENVIRONMENTAL LLC	4,500.00	Extended Warranty Service for Leucadia Vapex Unit
25658	5/2/2024	WATER WORKS ENGINEERING LLC	8,439.33	Diana Pump Station Upgrade-Preliminary Design Review
Report Total			177,724.11	

**Leucadia Wastewater District**

Posted General Ledger Transactions - CD Transactions for Demands

Session ID	Document Number	Effective Date	Name	Debit	Transaction Description
CD1165	270450984787893	4/18/2024	United States Treasury	8,182.51	Payroll Taxes for Check Dated 04/17/24-Federa
		4/18/2024	United States Treasury	9,968.96	Payroll Taxes for Check Dated 04/17/24-FICA
		4/18/2024	United States Treasury	2,331.42	Payroll Taxes for Check Dated 04/17/24-Medicare
	7737044	4/18/2024	EMPLOYMENT DEVELOPMENT DEPT	3,535.37	Payroll Taxes for Check Dated 04/17/24-State
Total CD1165				24,018.26	
CD1166	1002621240	4/19/2024	CALPERS	3,477.14	CalPERS Retirement for Payroll on 04/17/24-Classic EE
		4/19/2024	CALPERS	7,501.96	CalPERS Retirement for Payroll on 04/17/24-Classic ER
	1002621241	4/19/2024	CALPERS	2,807.20	CalPERS Retirement for Payroll on 04/17/24-PEPRA-EE
		4/19/2024	CALPERS	2,781.82	CalPERS Retirement for Payroll on 04/17/24-PEPRA-ER
Total CD1166				16,568.12	
CD1167	270451050271446	4/19/2024	United States Treasury	53.65	Staff Incentive Payroll Taxes for Checks dated 04/18/24-FIT
		4/19/2024	United States Treasury	899.00	Staff Incentive Payroll Taxes for Checks dtd 04/18/24-FICA
		4/19/2024	United States Treasury	210.34	Staff Incentive Payroll Taxes for Checks dtd 04/18/24-MC
	7740590	4/19/2024	EMPLOYMENT DEVELOPMENT DEPT	7.36	Staff Incentive Payroll Taxes for Checks dtd 04/18/24-State
Total CD1167				1,170.35	
CD1168	1002626617	5/1/2024	CALPERS	37,578.10	CalPERS Health Insurance - May 2024-Staff
		5/1/2024	CALPERS	131.76	CalPERS Health Insurance - May 2024-Admin

**Leucadia Wastewater District**  
 Posted General Ledger Transactions - CD Transactions for Demands

Session ID	Document Number	Effective Date	Name	Debit	Transaction Description
		5/1/2024	CALPERS	942.00	CalPERS Health Insurance - May 2024-Retirees
	1002626618	5/1/2024	CALPERS	2,020.64	CalPERS Health Insurance - May 2024-Board
		5/1/2024	CALPERS	6.47	CalPERS Health Insurance - May 2024-Admin
Total CD1168				40,678.97	
CD1170	270452333664495	5/2/2024	United States Treasury	8,668.89	Payroll Taxes for Check Dated 05/01/24-Federa W/H
		5/2/2024	United States Treasury	10,303.84	Payroll Taxes for Check Dated 05/01/24-FICA
		5/2/2024	United States Treasury	2,409.76	Payroll Taxes for Check Dated 05/01/24-Medicare
	7760021	5/2/2024	EMPLOYMENT DEVELOPMENT DEPT	3,675.11	Payroll Taxes for Check Dated 05/01/24-State
Total CD1170				25,057.60	
CD1171	270452365255716	5/2/2024	United States Treasury	284.70	Board Payroll Taxes for Checks dated 5/1/24-Federal W/H
		5/2/2024	United States Treasury	223.20	Board Payroll Taxes for Checks dated 5/1/24-FICA
		5/2/2024	United States Treasury	92.80	Board Payroll Taxes for Checks dated 5/1/24-Medicare
Total CD1171				600.70	
Report Total				108,094.00	

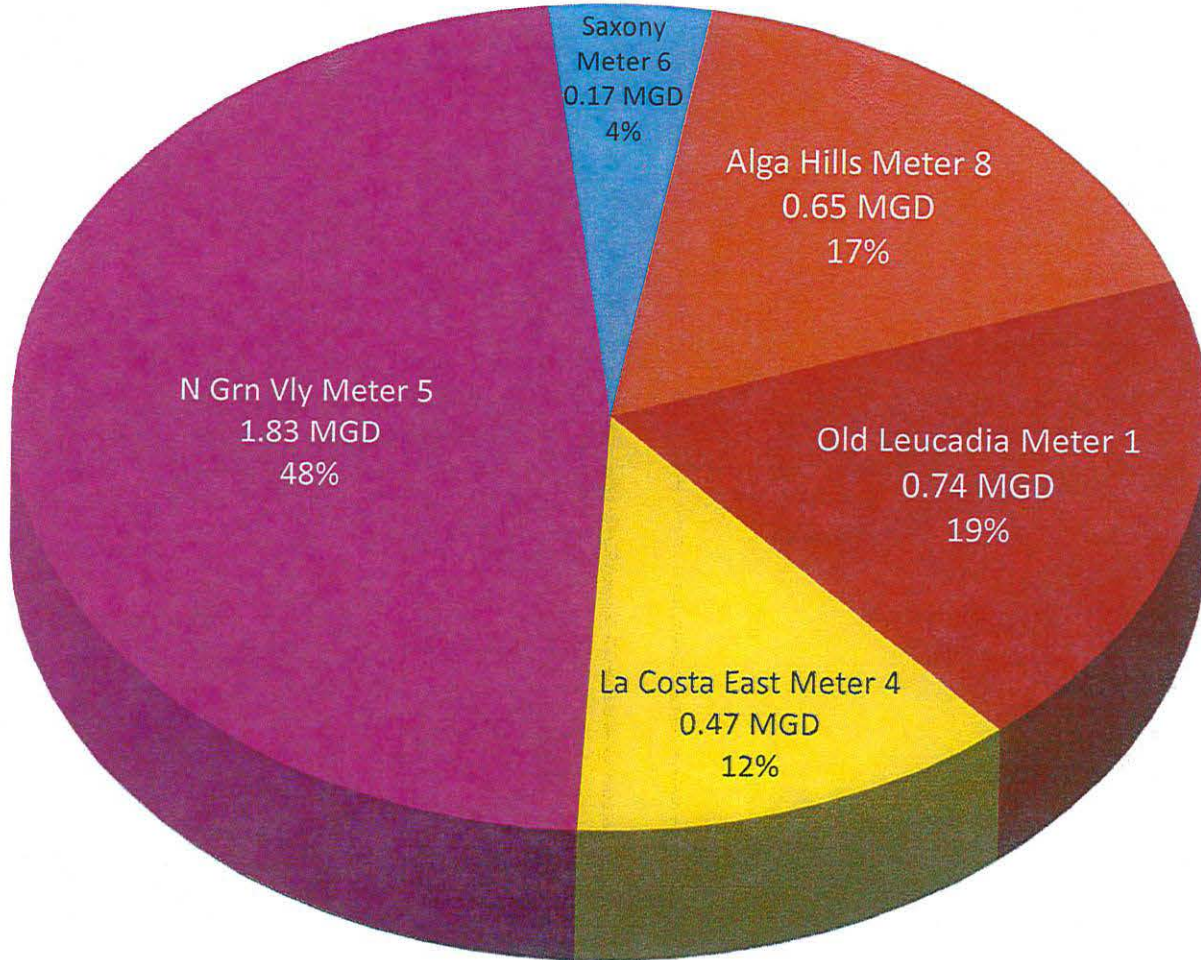


**LEUCADIA WASTEWATER DISTRICT  
OPERATIONS REPORT  
FISCAL YEAR 2024 (July 2023 - June 2024)**

CURRENT MONTH Apr-24							FY 2023
Period	Total Rain Inches	Total Flow MG	Added EDU's 28,936.03	LWD ADF (MGD)	GPD/EDU	RECLAIMED Total (ac-ft/mo)	LWD ADF (MGD)
JULY	0.00	116.56	24.75	3.76	129.83	36.08	3.81
YTD			28,960.78				
AUGUST	2.56	118.73	4.46	3.83	132.22	19.08	3.96
YTD			28,965.24				
SEPTEMBER	0.08	115.20	2.25	3.70	127.73	22.89	3.91
YTD			28,967.49				
OCTOBER	0.06	114.08	3.00	3.68	127.02	23.49	3.76
YTD			28,970.49				
NOVEMBER	1.17	114.90	0.60	3.68	127.02	10.91	3.87
YTD			28,971.09				
DECEMBER	0.99	118.11	0.00	3.62	124.95	5.23	3.80
YTD			28,971.09				
JANUARY	3.56	119.35	0.25	3.71	128.06	1.58	4.00
YTD			28,971.34				
FEBRUARY	6.07	119.48	1.50	4.12	142.20	0.00	3.63
YTD			28,972.84				
MARCH	2.02	122.45	2.25	3.80	131.15	0.37	3.86
YTD			28,975.09				
APRIL	0.56	115.80	12.00	3.73	133.16	7.80	3.82
YTD			28,987.09				
MAY							3.99
YTD							
JUNE							3.67
YTD							
<b>YTD Totals</b>	<b>17.07</b>	<b>1174.66</b>	<b>51.06</b>			<b>127.43</b>	
<b>Mo Average</b>	<b>1.71</b>	<b>117.47</b>	<b>5.11</b>	<b>3.76</b>	<b>130.33</b>	<b>12.74</b>	<b>3.84</b>

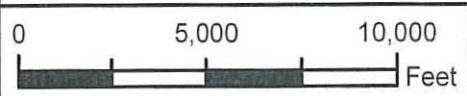
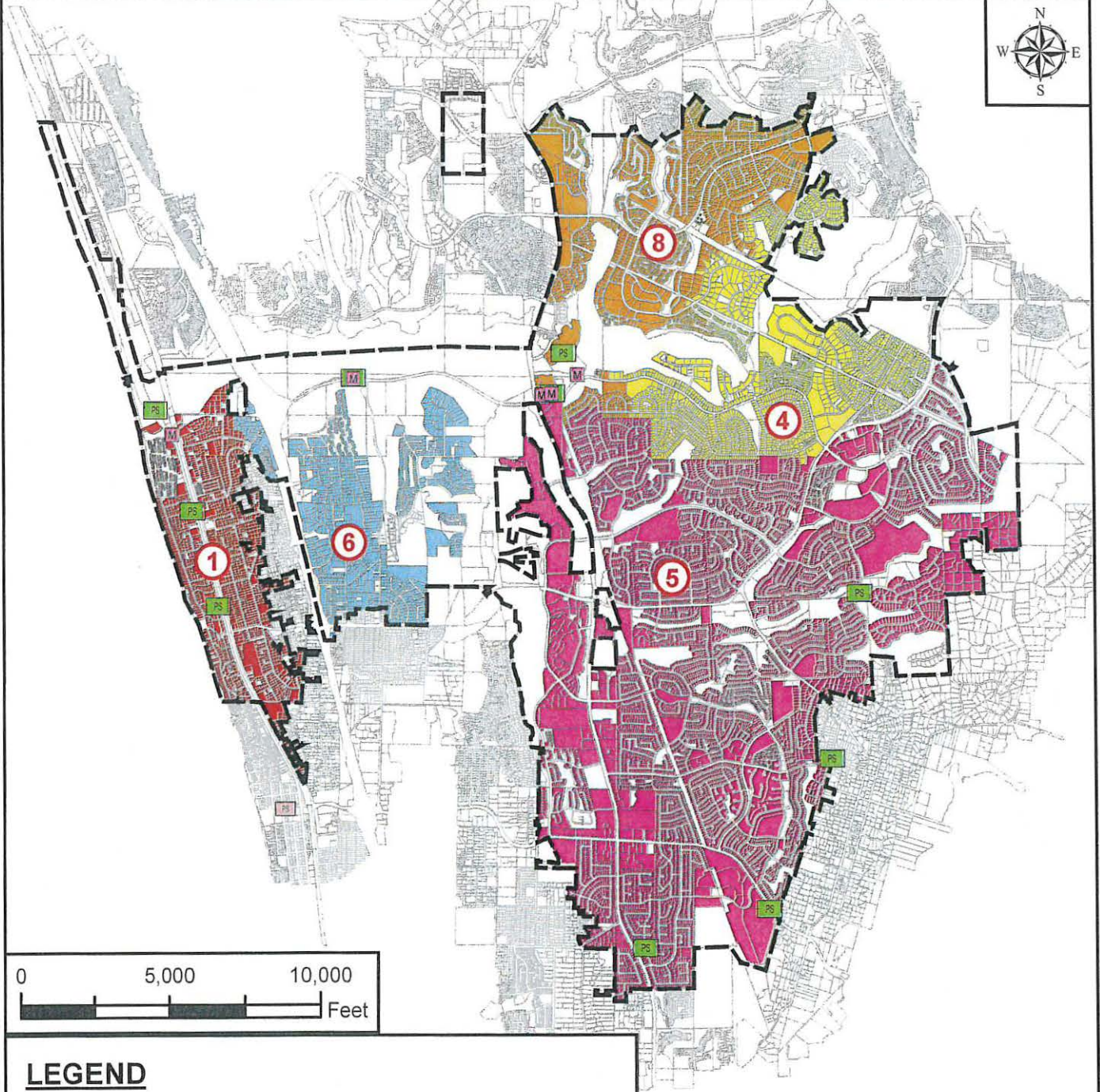
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**LWD Flows by Sub-Basin  
April 2024  
Total LWD Flow 3.86 MGD**



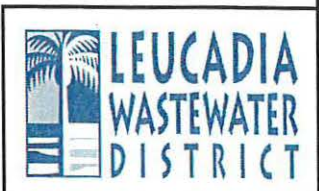


# LEUCADIA WASTEWATER DISTRICT



## LEGEND

- |                         |                   |                         |
|-------------------------|-------------------|-------------------------|
| <b>Parcels by Basin</b> |                   | Meter Locations         |
| 1 - Old Leucadia        | LWD Pump Stations | Encinitas Pump Stations |
| 4 - La Costa East       | LWD Boundary      |                         |
| 5 - North Green Valley  |                   |                         |
| 6 - Saxony              |                   |                         |
| 8 - Alga Hills          |                   |                         |

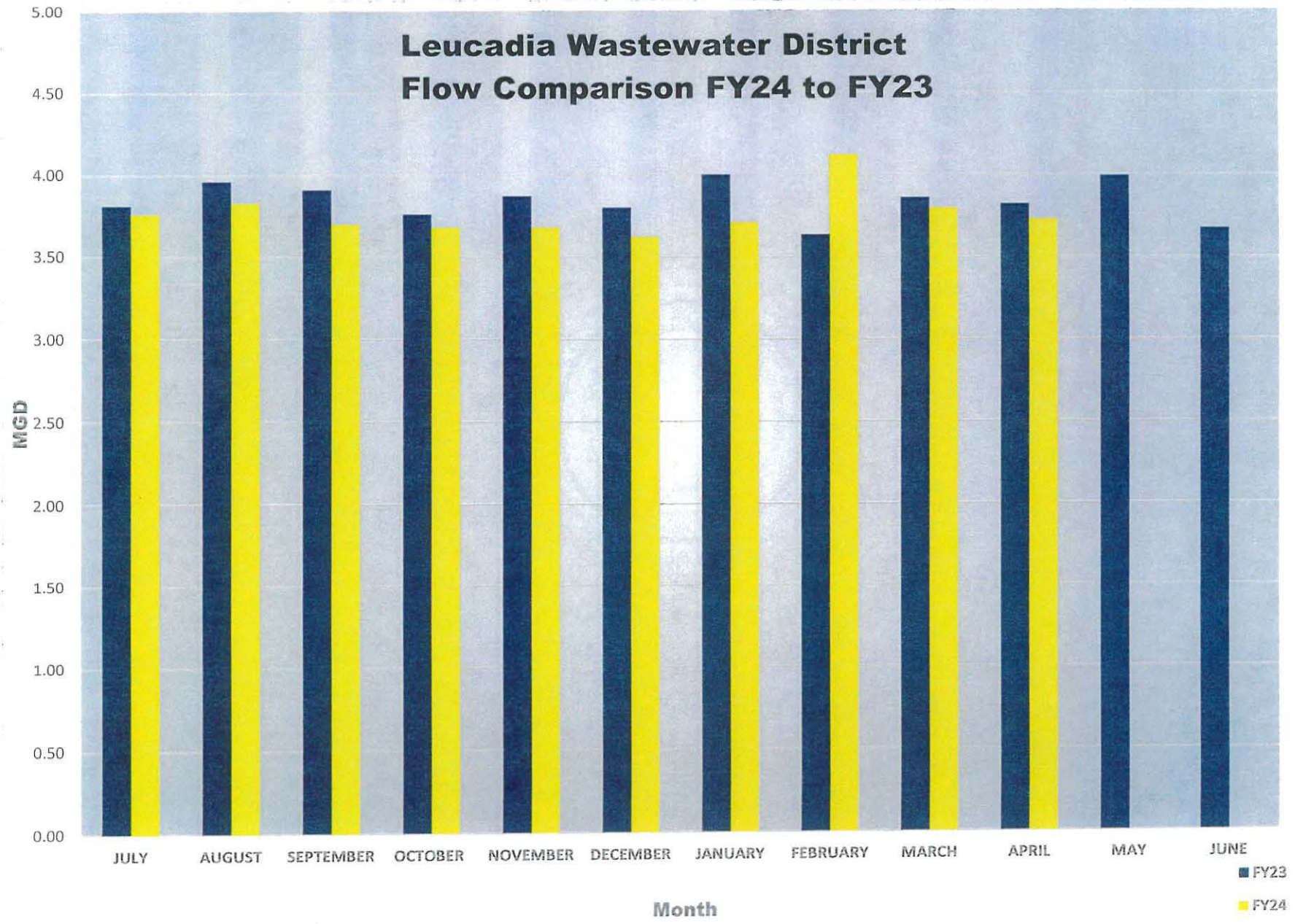


DEXTER WILSON ENGINEERING, INC.  
CONSULTING ENGINEERS  
(760) 438-4422

## SEWER COLLECTION SYSTEM BY SUB-BASIN

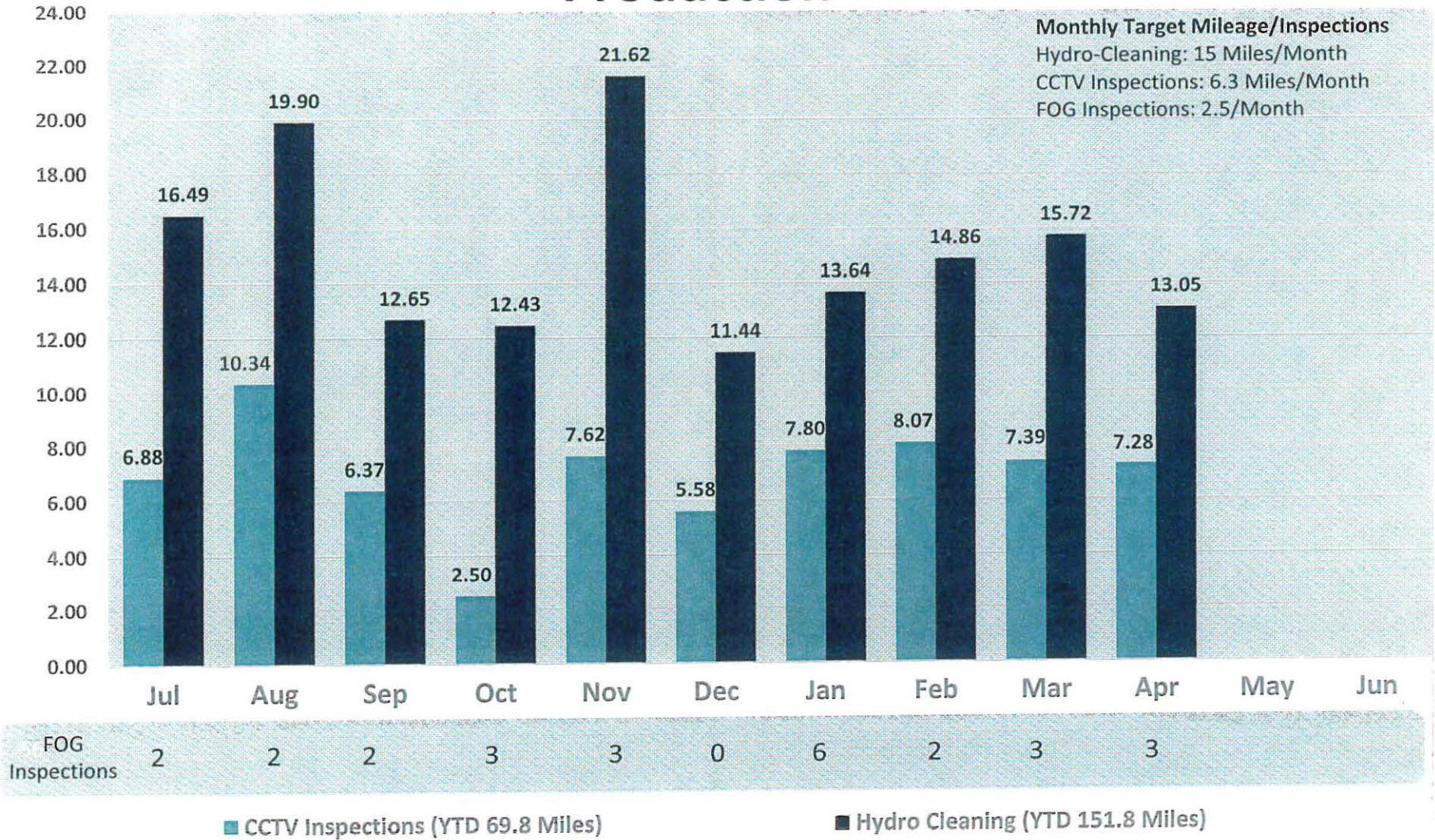
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# FY-24 CCTV Inspections & Hydro Cleaning Production





### Operations and Administration Training Report April 2024

**Training & Safety Events for the month April 2024**
**Hours**

Description	Ops	Admin	Total
E-One VP7 PS Pump Stator Replacement Tailgate	14.0	0.0	14.0
Inframap Mark Out Tailgate	8.0	0.0	8.0
Hearing Conservation	1.0	0.0	1.0
Lockout / Tagout	2.0	0.0	2.0
Respiratory Protection	7.0	0.0	7.0
DataNet Physical Security: Tailgating	0.5	1.0	1.5
DataNet Data Protection: Secure Connections	0.0	1.0	1.0
DataNet Phishing-Brand Fraud Spoofing	0.5	0.5	1.0
DataNet Executive Impersonation/Whalings	0.5	1.5	2.0
DataNet NIST CSF: Introduction	0.5	1.0	1.5
CSRMA Underground Utility Locating	2.0	0.0	2.0
Water Industry Emergency Response to Terrorism	1.0	0.0	1.0
Water Industry Eye Safety	1.0	0.0	1.0
Water Industry Forklift Safety	1.0	0.0	1.0
Water Industry Working in Extreme Temperatures	1.0	0.0	1.0
<b>Total Training Hours</b>	<b>40.0</b>	<b>5.0</b>	<b>45.0</b>

**Conferences/Webinars/Seminars for the month of April 2024**
**Attendees**

Description	Ops	Admin	Total
CWEA Annual Conference	3	0	3
Mission Square Q1 2024 Market Monitor Webinar	0	2	2
CSDA/USC Special Districts Resilience Summit 2024 Webinar	0	1	1
CSDA Payroll Training	0	1	1
Sentinel Training (new worker's compensation platform)	0	1	1
<b>Total Attended Conferences</b>	<b>3</b>	<b>5</b>	<b>8</b>

*Notes:*
*Trainings include web-based, classroom, tailgates and safety events*



LEADERS IN  
ENVIRONMENTAL  
PROTECTION

### Operations and Administration Training Report Summary for Fiscal Year 2024

Training	Hours		
Month	Ops	Admin	Total
Jul-23	27.0	13.0	40.0
Aug-23	28.0	10.0	38.0
Sep-23	67.5	16.0	83.5
Oct-23	37.0	6.0	43.0
Nov-23	37.5	11.0	48.5
Dec-23	48.0	9.0	57.0
Jan-24	55.0	24.5	79.5
Feb-24	60.0	6.0	66.0
Mar-24	101.5	8.5	110.0
Apr-24	40.0	5.0	45.0
May-24	0.0	0.0	0.0
Jun-24	0.0	0.0	0.0
<b>YTD Totals</b>	<b>501.5</b>	<b>109.0</b>	<b>610.5</b>

Conferences	Attendees		
Month	Ops	Admin	Total
Jul-23	0.0	2.0	2.0
Aug-23	6.0	8.0	14.0
Sep-23	0.0	6.0	6.0
Oct-23	1.0	2.0	3.0
Nov-23	0.0	2.0	2.0
Dec-23	0.0	2.0	2.0
Jan-24	3.0	7.0	10.0
Feb-24	0.0	2.0	2.0
Mar-24	0.0	6.0	6.0
Apr-24	3.0	5.0	8.0
May-24	0.0	0.0	0.0
Jun-24	0.0	0.0	0.0
<b>YTD Total</b>	<b>13.0</b>	<b>42.0</b>	<b>55.0</b>

Notes:

*Trainings include web-based, classroom, and tailgates*

*Conferences include CASA, CWEA, CSDA, CSRMA, CSFMO*

# Leucadia Wastewater District

## Balance Sheet

As of 4/30/2024

(In Whole Numbers)

	Amount
<b>Assets</b>	
Cash & Investments	29,065,175
Accounts Receivables	237,478
Net OPEB Asset	149,103
Prepaid Expense	220,248
Funds held with Encina Wastewater Authority	445,200
Capital Assets	191,971,167
Less Accumulated Depreciation	(67,725,713)
Total Assets	154,362,658
<b>Deferred Outflows</b>	
PERS Pension Deferred Outflows	2,452,372
OPEB Health Deferred Outflows	111,455
Total Deferred Outflows	2,563,827
Total Assets & Deferred Outflows	156,926,485
<b>Liabilities</b>	
Accounts Payable & Accrued Expenses	633,355
Developer Deposits	188,339
Lease Liability	6,818
Net Pension Liability	4,848,371
Total Liabilities	5,676,883
<b>Deferred Inflows</b>	
PERS Pension Deferred Inflows	247,136
OPEB Health Deferred Inflows	77,393
Total Deferred Inflows	324,529
<b>Net Position</b>	
Beginning Net Position (as of June 30, 2023)	
Investment in Capital Assets	124,238,637
Reserves	24,508,862
Undesignated Net Position	(0)
Total Beginning Net Position (as of June 30, 2023)	148,747,499
Current Change In Net Position	
Other	2,177,574
Total Current Change In Net Position	2,177,574
Total Net Position	150,925,073
Total Liabilities, Deferred Inflows & Net Position	156,926,485



# Leucadia Wastewater District

Summary Budget Comparison - Revenues and Operating Expenses

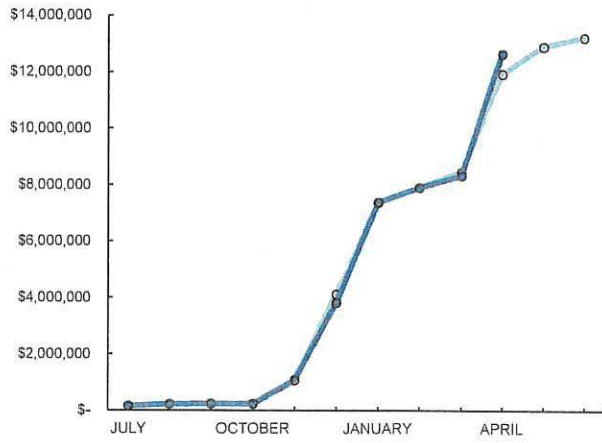
From 7/1/2023 Through 4/30/2024

Account Title	YTD Actual	Total Annual Budget	Remaining Budget	Percentage Total Budget Used
<b>OPERATING REVENUES</b>				
3110 Sewer Service Fees	\$12,629,708.64	\$13,213,949.00	\$ 584,240.36	95.6%
3150 Recycled Water Sales	194,165.58	403,000.00	208,834.42	48.2%
3100 Misc. Operating Revenue	40,767.56	190,824.00	150,056.44	21.4%
<b>TOTAL OPERATING REVENUES</b>	<b>\$12,864,641.78</b>	<b>\$13,807,773.00</b>	<b>\$ 943,131.22</b>	<b>93.2%</b>
<b>OPERATING EXPENSES</b>				
4100 Salaries	\$ 1,729,278.52	\$ 2,230,802.00	\$ 501,523.48	77.5%
4200 Employee Benefits	1,232,726.74	1,577,047.00	344,320.26	78.2%
4300 Directors Expense	73,539.31	130,600.00	57,060.69	56.3%
4600 Gas, Oil & Fuel	42,854.10	61,000.00	18,145.90	70.3%
4700 Insurance Expense	231,386.35	237,500.00	6,113.65	97.4%
4800 Memberships	37,033.74	40,000.00	2,966.26	92.6%
4900 Office Expense	138,273.00	179,280.00	41,007.00	77.1%
5000 Operating Supplies	95,006.97	154,400.00	59,393.03	61.5%
5200 Professional Services	289,711.07	464,050.00	174,338.93	62.4%
5300 Printing & Publishing	24,931.66	32,000.00	7,068.34	77.9%
5400 Rents & Leases	13,050.81	22,900.00	9,849.19	57.0%
5500 Repairs & Maintenance	416,185.73	555,135.00	138,949.27	75.0%
5600 Monitoring & Permits	85,906.53	93,600.00	7,693.47	91.8%
5700 Training & Development	43,353.19	52,000.00	8,646.81	83.4%
5900 Utilities	477,159.08	578,600.00	101,440.92	82.5%
6100 LAFCO Operations	7,344.11	9,050.00	1,705.89	81.2%
6200 Encina Operating Expense	2,657,927.00	2,884,000.00	226,073.00	92.2%
6900 Admin O/H alloc to Capital	(175,065.25)	(210,060.00)	(34,994.75)	83.3%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 7,420,602.66</b>	<b>\$ 9,091,904.00</b>	<b>\$ 1,671,301.34</b>	<b>81.6%</b>
<b>NON-OPERATING REVENUES</b>				
3130 Capacity Fees	\$ 285,518.12	\$ 152,670.00	\$ (132,848.12)	187.0%
3220 Property Taxes	2,105,161.00	2,213,000.00	107,839.00	95.1%
3250 Investment Income	507,804.00	485,000.00	(22,804.00)	104.7%
3290 Misc. Non Op Revenue	11,203.63	535,400.00	524,196.37	2.1%
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 2,909,686.75</b>	<b>\$ 3,386,070.00</b>	<b>\$ 476,383.25</b>	<b>85.9%</b>

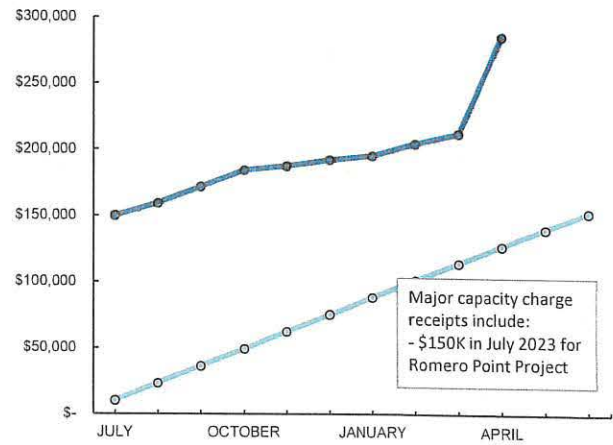
# Leucadia Wastewater District Revenue FY2024

YTD through April 30, 2024

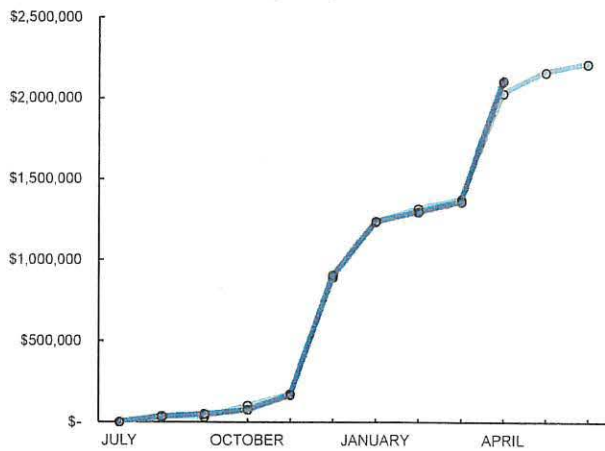
### Sewer Service Fees



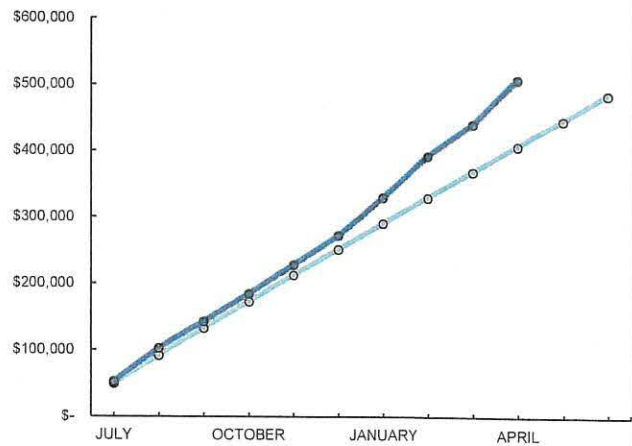
### Capacity Charges



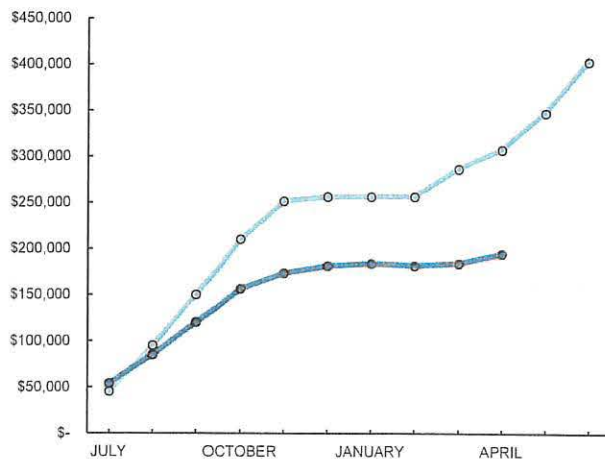
### Property Taxes



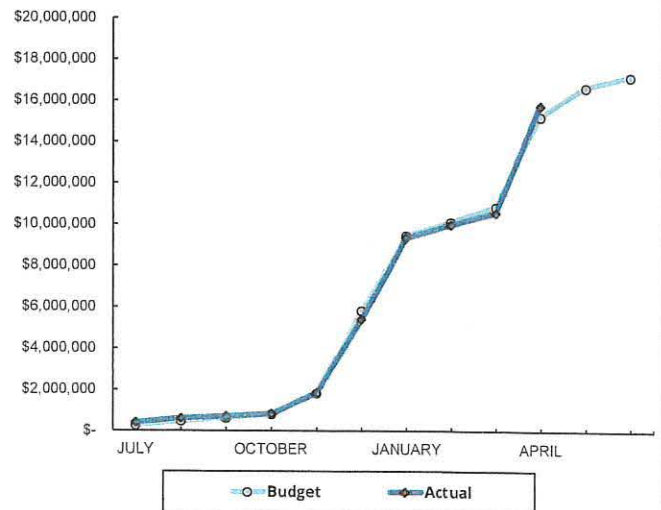
### Investment Income



### Recycled Wastewater Sales



### Total Revenue

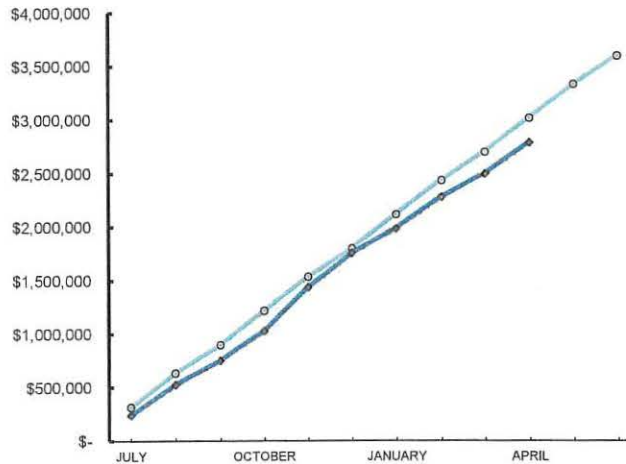


\* Preliminary: subject to future review, reconciliation, accruals, and audit

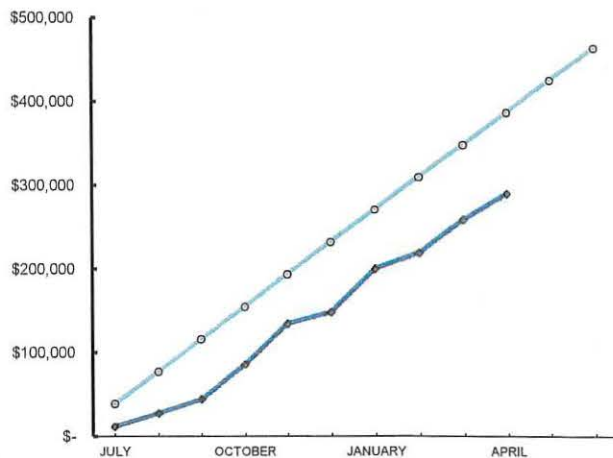
# Leucadia Wastewater District Operating Expenses FY2024

YTD through April 30, 2024

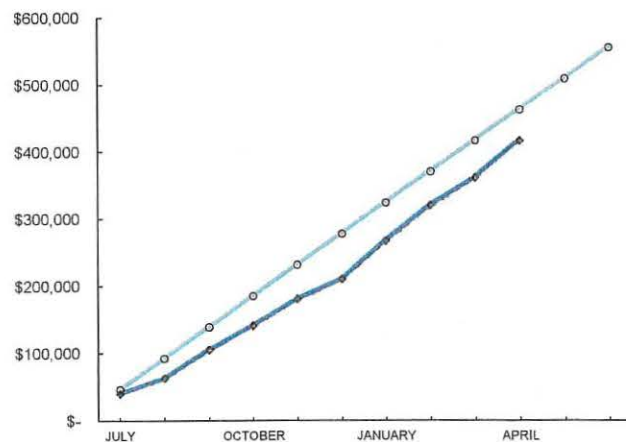
Salaries and Benefits



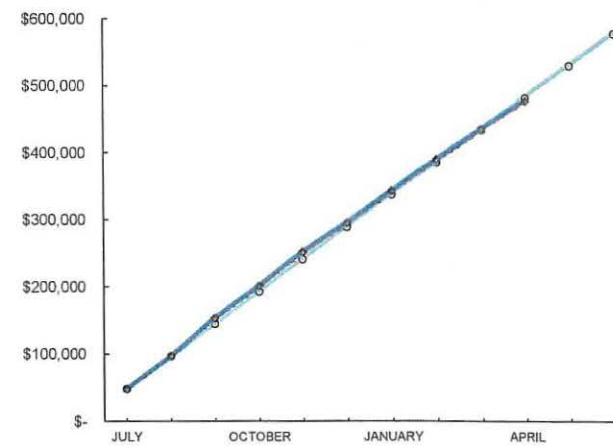
Professional Services



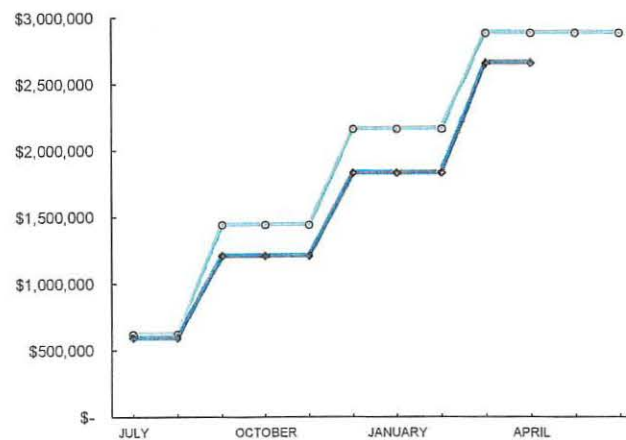
Repairs & Maintenance



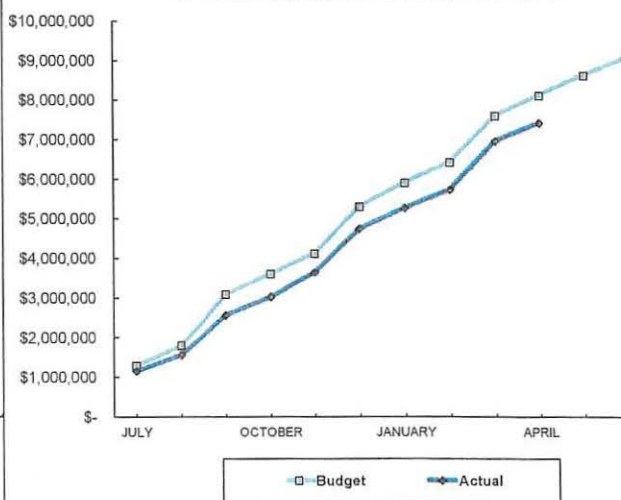
Utilities



Encina M&O



Total Operating Expenses -  
Before Depreciation & Replacement



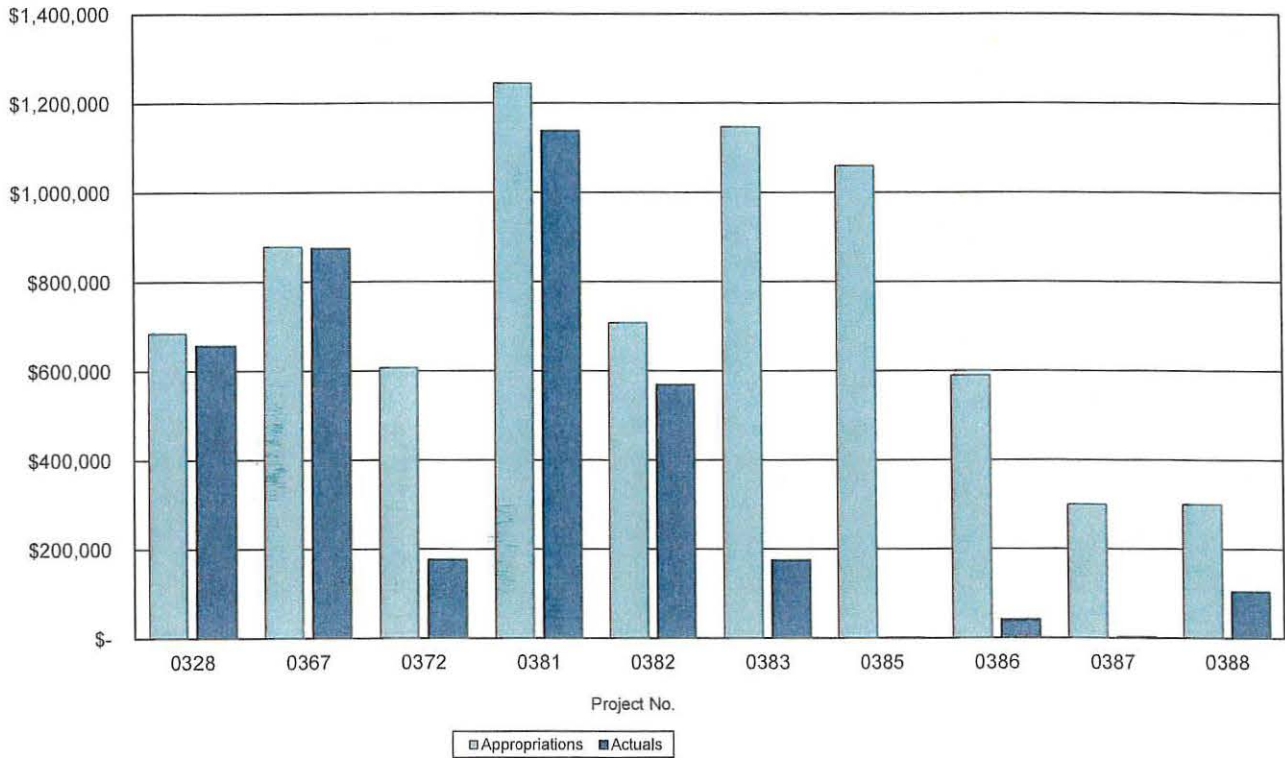
\* Preliminary; subject to future review, reconciliation, accruals, and audit



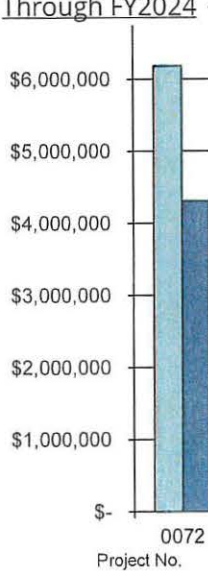
# Leucadia Wastewater District Capital Expenditures

As of April 30, 2024

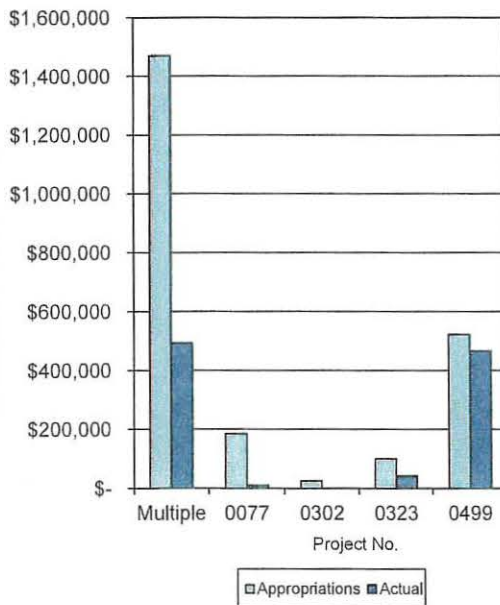
## District Multi Year Capital Expenditures by Project Through FY2024



### District's Share of Encina WPCF Capital Exp Through FY2024



### Single Year Capital Expenditures by Project FY2024



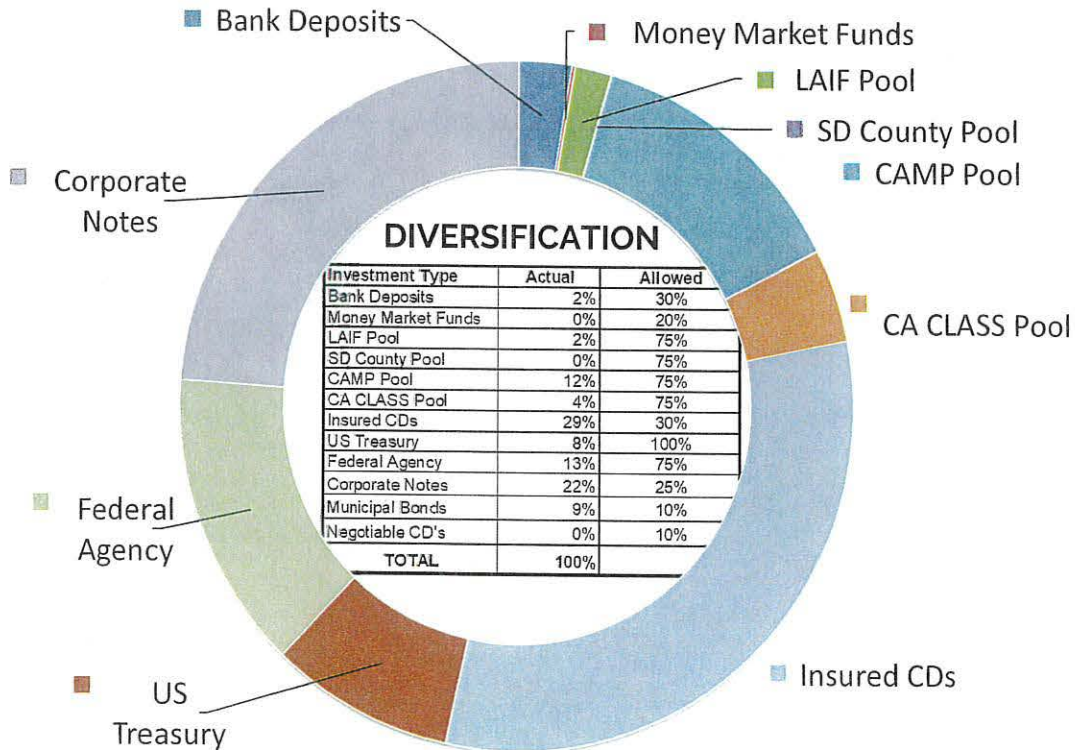
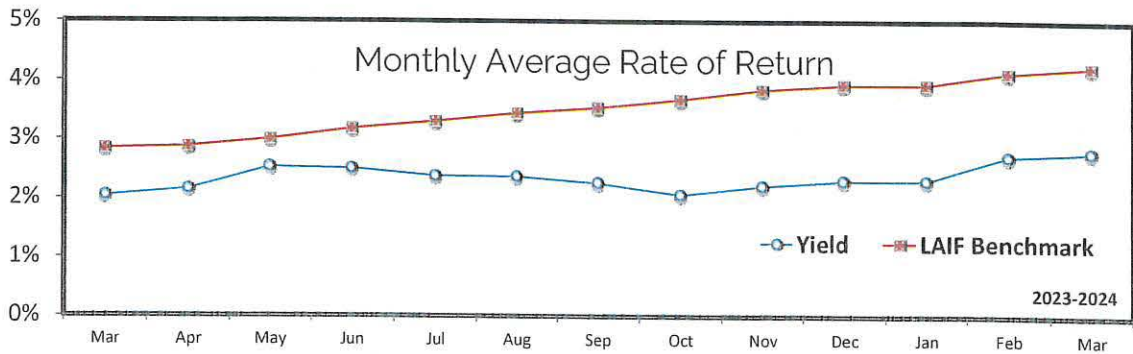
### Project Legend

Multi-Year Capital Projects		No.
Encina Capital		0072
Water Recycling Group		0328
B1 Force Main - N. Section Replacement		0367
Diana Pump Station Upgrade		0372
Village Park 7 Pump Station Rehabilitation		0381
FY2023 Gravity Pipeline Rehabilitation		0382
Rancho Verde Pump Station		0383
Batiquitos Emergency Basin Project		0385
FY2024 Gravity Pipeline Rehabilitation		0386
L1 Condition Assessment		0387
San Marcos Creek Crossing Repair		0388
Single Year Capital Projects		No.
Equipment - Capital Acquisitions		Multiple
Misc. Pipeline Rehabilitation		0077
District Engineering Services		0302
Lateral Replace/Backflow Prevention		0323
LWD Gen'l Cap Labor & O/H Allocation		0499

\* Preliminary: subject to future review, reconciliation, accruals, and audit

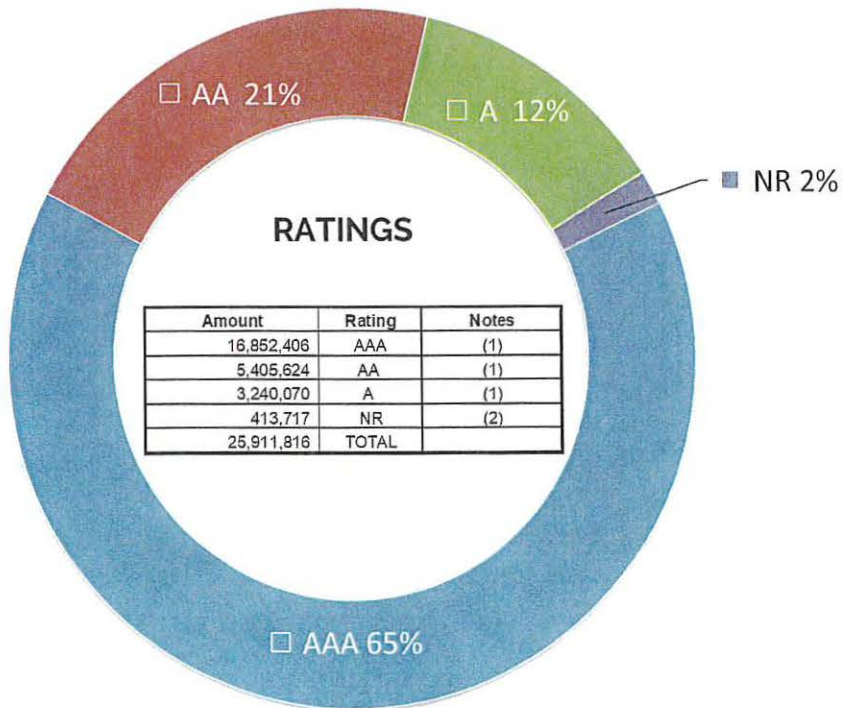
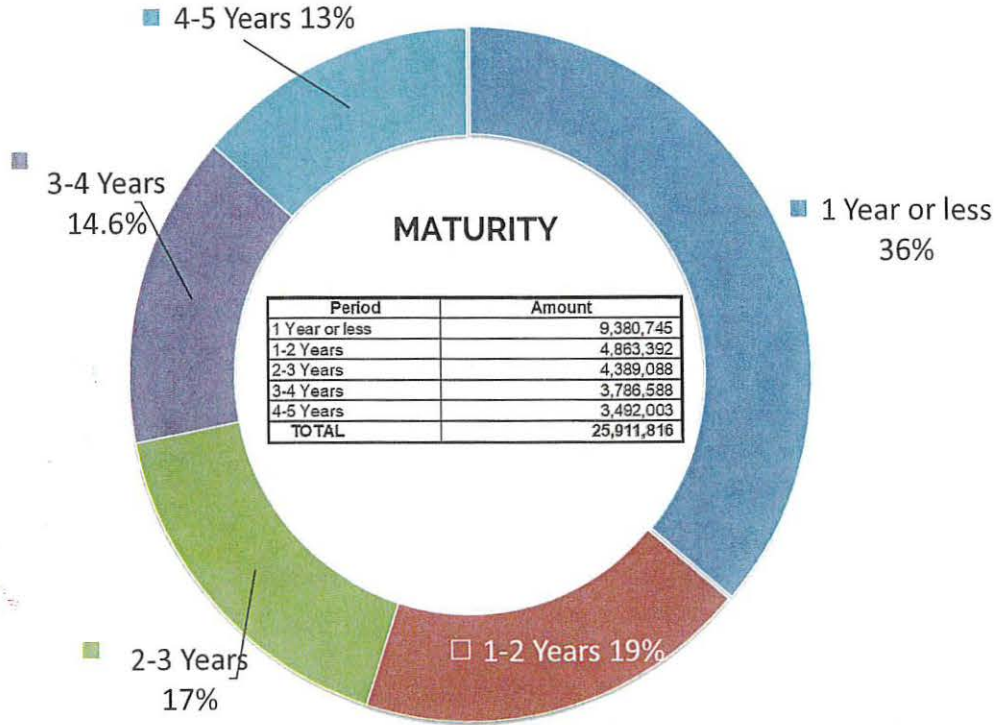
**LEUCADIA WASTEWATER DISTRICT**  
**Monthly Investment Summary**  
**March 31, 2024**

Cash Equivalents & Investments	Principal (Original Cost)		March Interest	Average Rate
	Feb 29, 2024	Mar 31, 2024		
Pacific Premier Bank Reserves	\$ 686,466	\$ 601,110	\$ 5	0.010%
TVI Dreyfus Money Market	33,655	36,131	144	4.940%
LAIF Pool	413,717	413,717	1,459	4.232%
SD County Pool	10,560	10,622	34	3.830%
CAMP Pool	3,797,181	3,050,683	15,636	5.480%
CA CLASS Pool	2,017,389	1,025,762	6,874	5.421%
Certificates of Deposit - Insured	7,890,000	7,392,000	15,405	2.363%
US Treasury Notes	1,789,377	2,049,328	3,638	2.803%
Federal Agency Notes	3,039,265	3,287,880	3,946	1.933%
Municipal Bonds	2,433,766	2,433,766	1,831	0.853%
Corporate Bonds/Notes	5,627,037	5,610,817	13,296	2.828%
<b>Totals</b>	<b>\$ 27,738,413</b>	<b>\$ 25,911,816</b>	<b>\$ 62,267</b>	<b>2.785%</b>



**LEUCADIA WASTEWATER DISTRICT**  
*Monthly Investment Summary*  
 March 31, 2024

(Continued)



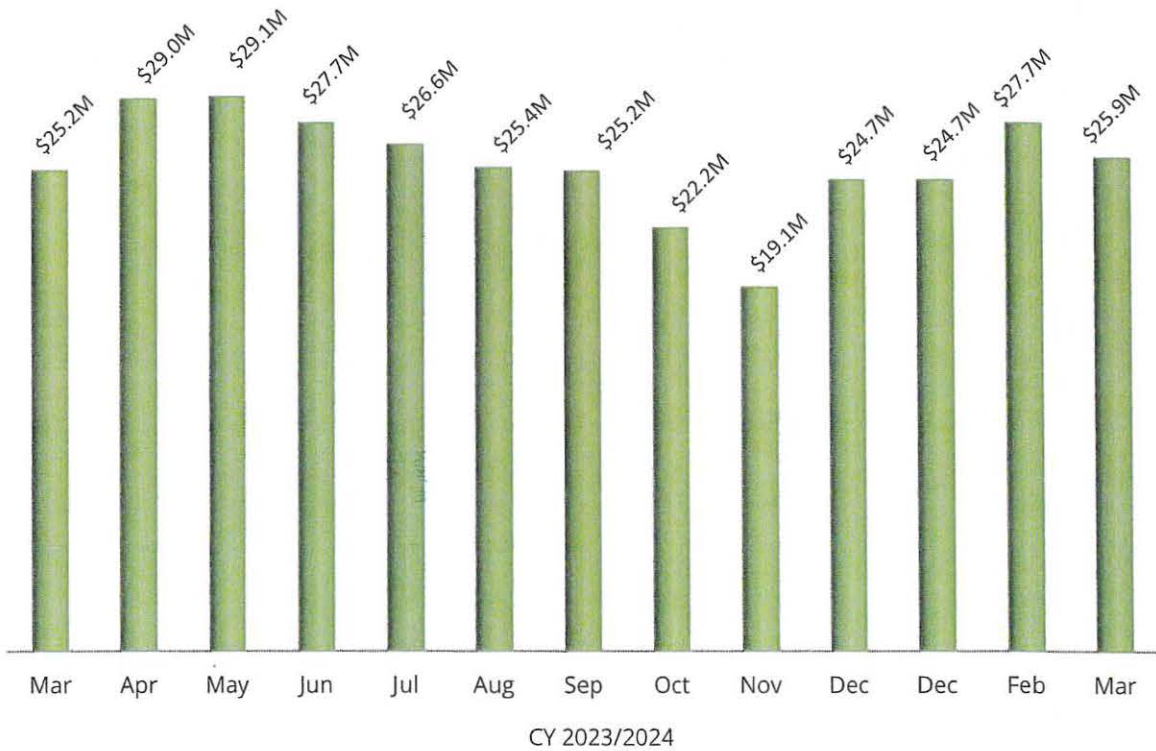
(1) CAMP Pool, CA CLASS & SD County Pool are rated by Standard & Poors. Investments are rated by Moody's or another rating agency.  
 (2) LAIF is not rated.



**LEUCADIA WASTEWATER DISTRICT**  
*Monthly Investment Summary*  
**March 31, 2024**

(Continued)

**CASH & INVESTMENT FUNDS BY MONTH**



**INVESTMENT TRANSACTIONS**

Investment	Purchases	Sales & Maturities	Maturity Date	CUSIP	YTM at Cost	Notes
Merrick Bk South Jordan Utah		249,000	3/18/2024	59013KGA8	1.15%	
Axos Bank SD CD		249,000	3/26/2024	05465DAJ7	1.60%	
Chevron Corp (Callable)		268,018	3/3/2024	166764BT6	0.65%	
US Treasury Note	259,950		2/28/2029	91282CKD2	4.25%	
FFCB	248,615		3/20/2029	3133EP5U5	4.25%	
John Deere Corp Note	251,797		1/16/2029	24422EXH7	4.79%	
<b>TOTAL</b>	<b>\$ 760,363</b>	<b>\$ 766,018</b>				

Investment transactions above are investment purchases, sales, and maturities during the month. They do not include internal transfers between District's checking accounts and cash equivalents (pools/reserves).

**MEMORANDUM**

Ref: 24-8735

**DATE:** May 2, 2024  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** **LWD QUARTERLY TREASURER'S INVESTMENT REPORT**

---

**RECOMMENDATION:**

Staff requests that the Board of Directors:

1. Receive and file LWD's Quarterly Treasurer's Investment Report

**DISCUSSION:**

In accordance with California Government Code §53646 LWD is encouraged to render the Quarterly Treasurer's Investment Report to the Board of Directors for its consideration. For your convenience, staff has developed a one-page summary of LWD's investments for the quarter ending March 31, 2024 (see attached). A copy of the full Quarterly Treasurer's Investment Report has been enclosed for your review.

reg:PJB

Attachment



# LEUCADIA WASTEWATER DISTRICT

## QUARTERLY TREASURER'S REPORT SUMMARY

### 03-31-24

#### SUMMARY OF CASH & INVESTMENTS at March 31, 2024

SEE QUARTERLY TREASURER'S REPORT FOR DETAILS

ASSETS	PAR VALUE 3/31/2024	AMORTIZED COST 3/31/2024	% OF TOTAL		MARKET VALUE 3/31/2024
			Actual	Allowed	
CASH IN BANK (Checking/Reserve Accts)	\$ 601,110	\$ 601,110	2%	30%	\$ 601,110
MONEY MARKET FUNDS	\$ 36,131	\$ 36,131	0%	20%	\$ 36,131
LAIF - STATE INVESTMENT POOL	\$ 413,717	\$ 413,717	2%	75%	\$ 411,314
SAN DIEGO COUNTY INVESTMENT POOL	\$ 10,622	\$ 10,622	0%	75%	\$ 11,000
CAMP - JPA INVESTMENT POOL	\$ 3,050,683	\$ 3,050,683	12%	75%	\$ 3,050,683
CA CLASS - JPA INVESTMENT POOL	\$ 1,025,762	\$ 1,025,762	4%	75%	\$ 1,025,762
FEDERAL AGENCY SECURITIES	\$ 3,295,000	\$ 3,287,880	13%	75%	\$ 3,113,120
US TREASURY BONDS/NOTES	\$ 2,100,000	\$ 2,032,793	8%	100%	\$ 1,991,667
CORPORATE NOTES	\$ 5,595,000	\$ 5,588,930	22%	25%	\$ 5,344,571
MUNICIPAL BONDS	\$ 2,370,000	\$ 2,433,766	9%	10%	\$ 2,285,217
INSURED CERTIFICATES OF DEPOSIT	\$ 7,392,000	\$ 7,392,000	29%	30%	\$ 7,215,047
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 25,890,025</b>	<b>\$ 25,873,395</b>	<b>100%</b>		<b>\$ 25,085,622</b>

As of March 31, 2024

QUARTERLY RESULTS



Cash & Investments

**\$25.1M**



Avg Days to Maturity

**697**



Change in Cash & Inv

**\$1,232K**



Interest Earned

**\$182K**



Average Return


**2.6%**



LAIF Benchmark

**4.1%**

**MEMORANDUM**

**DATE:** May 2, 2024  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** April 2024 Board Disclosure of Reimbursements Report

---

**RECOMMENDATION:**

Staff requests that the Board of Directors:

1. Receive and file the Board Disclosure of Reimbursement Report for the month ending April 2024.

**DISCUSSION:**

Government Code Section §53065 stipulates that Special Districts must disclose reimbursements of \$100 or more on at least an annual basis. Leucadia Wastewater District (LWD) prepares the Disclosure Report every month in accordance with Resolution No. 2405 – The Integrated Travel Authorization and Expense Reimbursement Policy, which is above and beyond the requirements of Government Code Section §53065.

Attached please find the Board Disclosure of Reimbursements report for April 2024 for your review.

tb:PJB

Attachment

**Leucadia Wastewater District  
Disclosure of Reimbursements Report  
April 2024**

Conference Date	Description	GM	Director	Director	Director	Director	Director	DFA	FSS	FSSup
		P. Bushee	E. Sullivan	D. Omsted	C. Roesink	R. Saldana	R. Pacilio	R. Green	M. Gonzalez	G. Mendez
2024 CWEA Annual Conference April 9-12, 2024 Sacramento, CA	Registration		915.00						915.00	915.00
	Hotel		798.99						532.66	532.66
	Airfare		208.79						199.95	189.96
	Meals		38.82						92.23	104.86
	Parking								63.00	
	Rental Car									
	Tips		35.00							
	Fuel/mileage/taxi/uber		173.36						27.90	
	<b>Total</b>		<b>0.00</b>	<b>2,169.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,830.74</b>
	Registration									
	Hotel									
	Airfare									
	Meals									
	Parking									
	Rental Car									
	Tips									
	Fuel/mileage/taxi/uber									
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Registration									
	Hotel									
	Airfare									
	Meals									
	Baggage									
	Parking/Coaster									
	Tips									
	Fuel/mileage/taxi/uber									
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Registration									
	Hotel									
	Airfare									
	Meals									
	Baggage									
	Parking/Coaster									
	Tips									
	Fuel/mileage/taxi/uber									
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Notes: MG and GM attended 4/9 - 4/11 (left THU 4/11), full conference \$745, Collection Lunch \$85, Awards Lunch \$85  
 ES attended 4/9 - 4/12, full conference \$745, Award Lunch \$85  
 MG drove JP and GM to airport and paid for parking. MG paid for Uber for JP and GM

**Encina Wastewater Authority Report**  
**Regular Board Meeting**  
**April 24, 2024**

**EWA Board of Directors** – Vice President Saldana Reporting

**1. Odor and Corrosion Control Improvements Project – Final Design Award**

The Board of Directors authorized the General Manager to execute a Professional Services Agreement with Carollo Engineers, Inc. in an amount not to exceed \$583,926 for Design Engineering Services for the Odor and Corrosion Control Improvements Project.

**2. Adoption of Fiscal Year 2024 Proposed Operating and Capital Budgets**

The EWA Board and the Encina Joint Advisory Committee adopted the FY25 proposed Operations, Maintenance, and Administration Budget and the FY25 proposed Capital Program Budget and forwarded the recommended budgets to the Member Agencies.

# **Community Affairs Committee Meeting Report**

Presented by Vice President Saldana

---

## **Meeting held April 30, 2024**

The Community Affairs Committee (CAC) reviewed the following:

### **1. Review the final draft layout of the Spring 2024 newsletter**

The CAC reviewed and commented on the final draft layout of the spring 2024 newsletter. The CAC suggested some minor edits and staff and Rising Tide Partners stated they would make the changes.

The CAC directed staff to move forward with the production of the newsletter and forward the final draft to the Board for their review prior to printing.

### **2. Rising Tide Partners Public Information Services**

The CAC reviewed a recommendation to authorize the General Manager to execute Task Order No. 2 to the Rising Tide Partners (RTP) Public Information Services Agreement in an amount not to exceed \$50,028 for fiscal year 2025.

The CAC concurred with staff to present this recommendation to the Board of Directors and it will be discussed later in the agenda.

# **Investment & Finance Meeting Report**

Presented by Director Sullivan

---

## **Meeting held April 30, 2024**


### **1. The Investment and Finance Committee (IFC) reviewed the following items:**

- Actuarial Valuations of LWD's Pension Plan; and
- Actuarial Valuation of LWD's Retiree Health Program

These items were for informational purposes only and they will be reviewed later in the agenda.



**MEMORANDUM**

**DATE:** May 2, 2024  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** **Public Hearing on a Proposal to Consider Increasing the Amount That May Be Paid to Directors and Officers of the District for Service to the District**

---

The purpose of this public hearing is to allow the LWD Board of Directors to receive and consider public comment on the following:

- 1) A proposal to increase the amount that may be paid to directors and officers of the District from \$200 to \$225 per day of service;

The notice of this public hearing was posted at the District office and was advertised in the San Diego Union Tribune on April 23, 2024 and April 28, 2024.

**DISCUSSION:**

- 1) Board of Director's Compensation

The Board of Directors last approved a compensation increase in June 2019. The California Water Code Section 20202 provides for a 5% adjustment per calendar year following the operative date of the last adjustment. Since an adjustment occurred in 2019, the Board is eligible for an adjustment not to exceed 25%.

Proposed Ordinance No. 149 will be considered later in this agenda. The Ordinance provides for a 12.5% adjustment that increases compensation for a day's service to LWD from \$200 to \$225. It also confirms those meetings that qualify for director compensation.

If adopted, the compensation increase will be effective 60 days after adoption.

After receiving public testimony, the Board of Directors will close the public hearing and may consider action on the proposed item during the regular meeting immediately following this public hearing.

tb:PJB

**MEMORANDUM**

DATE: May 2, 2024  
 TO: Board of Directors  
 FROM: Paul J. Bushee, General Manager   
**SUBJECT: Board of Directors Compensation Adjustment**

---

**RECOMMENDATION:**

Staff recommends that the Board of Directors

1. Approve Ordinance No. 149: increasing compensation for LWD Board of Directors from \$200 to \$225 and confirming meetings that qualify for director compensation.
2. Discuss and take other action as appropriate.

**DISCUSSION:**

Prior to this item, the Board of Directors conducted a public hearing to receive and consider public comment on this proposed ordinance to increase compensation for Directors from \$200 to \$225.

On April 17, 2024, the Board of Directors directed staff to prepare, notice and schedule a public hearing for the purpose of considering an increase in Board of Director's compensation.

Proposed Ordinance No. 149 (Attachment 1) implements the compensation adjustment in accordance with the Board's direction and specifies the types of meetings for which compensation may be paid. The proposed Ordinance provides for a \$25 increase in compensation, resulting in a 12.5% adjustment.

The Board of Directors last approved a compensation increase on June 12, 2019. The California Water Code Section 20202 provides for a 5% adjustment per calendar year following the operative date of the last adjustment. Since an adjustment occurred in 2019, the Board is eligible for an adjustment not to exceed 25%.

If approved, Proposed Ordinance No. 149 will supersede Ordinance No. 140 which was adopted on June 12, 2019.

The proposed Ordinance Notice of this Public Hearing was published in the San Diego Union Tribune on April 23, 2024 and April 28, 2024 in accordance with Water Code Section 20203 and Government Code Section 6066. If adopted, Ordinance No. 149 will become effective sixty (60) days after its adoption.

The fiscal impact of the proposed Ordinance will vary depending upon the number of meetings held by the Board of Directors and its committees and attendance at those meetings. Sufficient appropriations will be included in the Proposed FY 2025 budget to fund the resulting adjustment.

tb:PJB

Attachment



**ORDINANCE NO. 149**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE LEUCADIA WASTEWATER DISTRICT  
INCREASING COMPENSATION OF DIRECTORS AND  
CONFIRMING MEETINGS THAT QUALIFY FOR DIRECTOR COMPENSATION**

**WHEREAS**, the Leucadia Wastewater District (LWD) is a county water district that operates as a special district in accordance with Government Code Section 56036; and,

**WHEREAS**, the LWD Board of Directors desires to provide for reasonable compensation for Directors that is consistent with Water Code Section 20202; and,

**WHEREAS**, the LWD Board of Directors last set compensation on June 12, 2019 at \$200.00 per day of service for each Director pursuant to Ordinance No. 140; and,

**WHEREAS**, Ordinance No. 140 identified meetings which have been pre-approved and qualify for Director's compensation; and,

**WHEREAS**, the LWD Board of Directors has determined that an increase of 12.5% above the current rate is appropriate; and,

**WHEREAS**, a public hearing to consider the increase in compensation for Directors was duly noticed and held in accordance with Water Code Section 20203 on the date hereof,

**NOW, THEREFORE, BE IT ORDAINED:**

1. The LWD Board of Directors shall be compensated \$225 per day of service for attendance at meetings of the Board, Board committees, and conferences or seminars of the following organizations or associations:

- Batiquitos Lagoon Foundation
- California Association of Sanitation Agencies (CASA)
- California Special Districts Association (CSDA)
- California Sanitation Risk Management Authority (CSRMA)
- California Water Environment Association (CWEA)
- Carlsbad Chamber of Commerce
- Encinitas Chamber of Commerce
- Local Agency Formation Commission (LAFCO)
- WaterReuse Association
- Water Environment Federation (WEF)

Also authorized for compensation is attendance at a conference or organized educational activity conducted in compliance with subdivision (c) of Government Code Section 54952.2, including, but not limited to, ethics or sexual harassment prevention training required by State law or Board policy.

Attendance at other meetings, conferences and seminars not specifically authorized by this Policy, including those held outside the state of California by the above listed

organizations, must be approved by the Board of Directors prior to attendance for reimbursement of expenses. In the event that a meeting, conference or seminar not specifically authorized above occurs before the next regular meeting of the Board of Directors, a Board member may attend such meeting at his/her own discretion. However, reimbursement of expenses for such meetings, conferences or seminars will not be approved until attendance at the meeting has been authorized by the Board of Directors.

2. That in no event shall a Director receive compensation for more than a total of ten (10) days service to LWD in any calendar month.
3. That the provisions of this ordinance shall be effective sixty (60) days after its adoption, and thereafter, Ordinance No. 140 shall be void and of no further force and effect.

**PASSED AND ADOPTED** this 8th day of May 2024, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---


Chris Roesink  
President

ATTEST:

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Paul J. Bushee  
General Manager

**MEMORANDUM**

**DATE:** May 2, 2024  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Public Information Services Task Order No. 2

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**RECOMMENDATION:**

Staff and the Community Affairs Committee (CAC) recommend that the Board of Directors:

1. Authorize the General Manager to execute Task Order No. 2 to the Rising Tide Partners (RTP) Public Information Services Agreement in an amount not to exceed \$50,028 for the period of July 1, 2024 through June 30, 2025.
2. Discuss and take action, as appropriate.

**DISCUSSION:**

This item was reviewed by the CAC at their April 30<sup>th</sup> meeting and the CAC concurred with staff to present this item for the Board's consideration.

LWD entered into an agreement with RTP on March 8, 2023 to provide public information services to the District for a period of three years and twelve weeks. The additional 12 weeks was established to align the Task Order with LWD's fiscal year. Task Order No. 1 to this agreement is set to expire on June 30, 2024.

To continue RTP's services for fiscal year 2025, staff has negotiated the scope of work and fee for Task Order No. 2 with RTP for continued services that are similar to the prior task orders. The agreement's specific tasks include the following:

- ❖ Draft newsletter ideas and graphic design work for the District's biannual newsletters;
- ❖ Assist staff with planning and executing the Field Day/Hands-On Event;
- ❖ Assist staff with maintaining and updating LWD's social media accounts as required;
- ❖ Assist staff with the Teacher Grant Program;
- ❖ Develop project outreach materials, as required; and
- ❖ Develop, create, and edit video content for LWD's use on social media/website.

Staff and the CAC believe these items are important for keeping LWD's public information efforts current, as well as enhancing LWD's ability to provide timely information to the media and the public. The total proposed fee for Task Order No. 2 is \$50,028. Staff plans to recommend funding the FY25 budget to cover these expenses.

The proposed Task Order No. 2 which includes the Scope of Work and a budget detailing anticipated expenses is attached for the Board's review.

th:PJB

Attachment

**TASK ORDER NO. 2  
TO THE AGREEMENT BETWEEN  
THE LEUCADIA WASTEWATER DISTRICT  
AND RISING TIDE PARTNERS (RTP)  
FOR PROVIDING PUBLIC INFORMATION SERVICES**

Ref: 24-8751

This Task Order No. 2 to the AGREEMENT is made and entered into this 1th day of July, 2024 by and between the LEUCADIA WASTEWATER DISTRICT, hereinafter referred to as DISTRICT, and RISING TIDE PARTNERS, hereinafter referred to as CONSULTANT.

WHEREAS, the DISTRICT and CONSULTANT entered into an initial three-year and twelve-week AGREEMENT on March 8, 2023 for Public Information Services; and

WHEREAS, the DISTRICT has determined it would be most efficient to amend the AGREEMENT to allow CONSULTANT to continue with providing Public Information Services for the DISTRICT.

NOW THEREFORE, in consideration of their mutual promises, obligations and covenants hereinafter contained, the DISTRICT and CONSULTANT agree to amend the AGREEMENT as follows:

**ARTICLE 2: SERVICES TO BE PERFORMED BY CONSULTANT**

The Scope of Work is for the period July 1, 2024 to June 30, 2025 shall include the services described in Attachment A.

**ARTICLE 4: COMPENSATION**

Compensation for all work performed under Task Order No. 2 shall be calculated on a time and material basis. Compensation for the services described in Attachment A shall not exceed fifty thousand twenty-eight dollars and zero cents (\$50,028.00). This amount shall not be exceeded unless there is a change in the scope of work and/or additional authorization by the DISTRICT, in writing and agreed to by both parties.

All other provisions of the original AGREEMENT shall remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the parties hereto caused this Task Order No. 2 to be executed the day and year first written above.

**RISING TIDE PARTNERS**

**LEUCADIA WASTEWATER DISTRICT**

By: \_\_\_\_\_  
Neal Bloom,  
Chief Executive Officer

By: \_\_\_\_\_  
Paul J. Bushee,  
General Manager

## ATTACHMENT A

### SCOPE OF WORK FOR PUBLIC INFORMATION SERVICES

July 1, 2024 – June 30, 2025

#### DESCRIPTION OF SERVICES

The services included within this scope of work consist of the design and development of certain public information elements important to Leucadia Wastewater District. These services include a focus on LWD's commitment to environmental protection, financial stability, and excellent customer services, staying abreast of technology, low sewer service rates, and efficiencies in operations. The services included are those specifically required by the District.

#### I. SCOPE OF SERVICES

Based on our experience with similar public information projects, the following scope of services describes the tasks anticipated for LWD's Public Information Program in fiscal year 2025:

##### TASK 1 - NEWSLETTER

1. Draft Newsletter ideas and manage the graphic design, printing, and mailing of *up to three* District newsletter(s).
2. Meet with Community Affairs Committee for each newsletter.

##### TASK 2 – UPDATE SOCIAL MEDIA ACCOUNTS

1. Continue to build social media audience and focus on engaging community members.
2. Develop creative taglines for social media ads; generate content/ posts and schedule posts to ensure communications reflect current and relevant information.

##### TASK 3 – PROJECT OUTREACH

1. Draft and outreach for media alerts to residents adjacent to major construction projects and other pipeline installations.
2. Assist with the Teacher Grant Program.
3. Develop written and visual components to creative assets including but not limited to maps, fliers, door hangers, signs, or other as needed media for print and digital publication.
4. Assist with coordinating, preparing and executing the Hands-On/Field Day Event.


##### TASK 4 – VIDEO OUTREACH

1. Script and develop video(s) for LWD's website, Facebook, Instagram and other outreach channels.
2. Short videos to cover a variety of issues including but not limited to blockages, improper disposal, maintenance and field services work, capital improvement projects, personalities, and development of small-scale "hands on" assets about the plant.

## **II. FEES AND CONDITIONS**

The Services described in Section I above will be provided on an hourly rate basis in accordance with the current RISING TIDE PARTNERS, LLC Standard Rate Schedule (Attachment B) with a not to exceed upper limit of \$50,028.00.

**MEMORANDUM**

**DATE:** May 2, 2024  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** **Adopt Resolution No. 2414 – A Resolution of the Board of Directors of the Leucadia Wastewater District (LWD) Approving the Recommended Encina Wastewater Authority (EWA) Fiscal Year 2025 Operating and Capital Budgets**

**RECOMMENDATION:**

Staff recommends that the Board of Directors:

1. Adopt Resolution No. 2414 as presented.
2. Discuss and take other action as appropriate.

**DISCUSSION:**

The EWA Revised Basic Agreement (RBA) and Revised Establishment Document (RED) require that the governing body of each EWA member agency take action on the proposed annual budget. The recommended fiscal year 2025 budget was approved by the EWA Board of Directors and the Joint Advisory Committee on April 24, 2024 and has been forwarded to LWD for consideration. The costs breakdown of follows:

**EWA Fiscal Year 2025 Budgets**

Operating Budget	Capital Budget
\$26,624,721	\$31,417,581

These budget figures include funding for all *joint and non-joint* facilities operated by EWA. A copy of EWA's Recommended Budget is available at [www.encinajpa.com/transparency/fiscal-responsibility](http://www.encinajpa.com/transparency/fiscal-responsibility). LWD's share of the proposed fiscal year 2025 EWA operating budget is \$3,039,283, an increase of 5.4% over the FY24 EWA operating budget. LWD's share of the proposed FY25 EWA capital budget is \$5,000,103, an increase of 25.6% over the FY24 EWA capital budget.

Board Vice President Saldana served on this year's EWA Policy and Finance Committee, which reviewed the EWA operating budget in detail. Board President Roesink served on the EWA Capital Improvement Committee, which reviewed the EWA capital budget in detail. Furthermore, staff has reviewed the recommended budget documents in detail and is prepared to answer any questions the Board may have.

Resolution No. 2414 (attached) approves the EWA operating and capital budgets as required by EWA's RBA and RED. Staff recommends that the Board of Directors adopt the resolution as presented, and/or take other action as appropriate.

reg:PJB

Attachment



**RESOLUTION NO. 2414**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LEUCADIA WASTEWATER DISTRICT  
APPROVING THE ENCINA WASTEWATER AUTHORITY  
FISCAL YEAR 2025 OPERATING AND CAPITAL BUDGETS**

**WHEREAS**, the City of Vista, City of Carlsbad, Buena Sanitation District, Vallecitos Water District, Leucadia Wastewater District and City of Encinitas are the “member agencies” of the Encina Wastewater Authority (EWA), a California joint powers authority; and

**WHEREAS**, the EWA member agencies are authorized and empowered to contract for the joint exercise of powers under the Government Code of the State of California for the operation, maintenance and administration of their jointly owned wastewater system, the Encina Joint System; and

**WHEREAS**, the member agencies recognize the need to operate, maintain and administer the Encina Joint System on a cooperative basis for the collection, transmission, treatment and disposal of wastewater, and the management of wastewater treatment byproducts; and

**WHEREAS**, Leucadia Wastewater District (LWD) is party to certain documents entitled the Revised Basic Agreement and the Revised Establishment Document which establish the ownership, operation, maintenance and administration of the Encina Joint System and the EWA, respectively; and

**WHEREAS**, the Revised Basic Agreement governs the administration of the EWA and requires the preparation and approval by each of the member agencies of estimated Operating and Capital Improvement Program Budgets on an annual basis; and

**WHEREAS**, the fiscal year 2025 EWA Operating and Capital Budgets were approved by the EWA Joint Advisory Committee and the EWA Board of Directors on April 24, 2024, in the following amounts: Operating Budget – \$26,624,721; and Capital Budget – \$31,417,581.

**WHEREAS**, the EWA Joint Advisory Committee and the EWA Board of Directors recommend member agency approval of the fiscal year 2025 EWA Operating and Capital Budgets in the aforementioned amounts; and

**WHEREAS**, copies of the fiscal year 2025 EWA Operating and Capital Budgets were available for review by the LWD Board of Directors at its May 8, 2024 Board of Directors meeting;



**NOW, THEREFORE, THE BOARD OF DIRECTORS FOR THE LEUCADIA WASTEWATER DISTRICT HEREBY FINDS AND RESOLVES AS FOLLOWS:**

Section 1. Approval of the recommended FY24 Encina Wastewater Authority Operating Budget as presented in the following amount: \$26,624,721.

Section 2. Approval of the recommended FY24 Encina Wastewater Authority Capital Budgets in the following amount: \$31,417,581.

**PASSED AND ADOPTED** by the Board of Directors at a meeting of the Leucadia Wastewater District held May 8, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Chris Roesink, President

ATTEST:

\_\_\_\_\_  
Paul J. Bushee, Secretary/Manager

(SEAL)

MEMORANDUM

Ref: 24-8782

DATE: May 2, 2024  
TO: Board of Directors  
FROM: Paul J. Bushee, General Manager  
SUBJECT: CalPERS Pension & OPEB Updates

**RECOMMENDATION:**

This item is presented for information purposes only.

**DISCUSSION:**

These items were reviewed by the IFC at their April 30<sup>th</sup> meeting and the IFC concurred with staff to present these updates to the full Board for review.

1) Actuarial Valuations of LWD's Pension Plan

LWD employees participate in a defined benefit pensions plan administered by the California Public Employees' Retirement System (CalPERS). An actuarial valuation of the LWD's pension is required every year to determine its pension liability. CalPERS publishes two actuarial reports in August every year for LWD: one report is for Classic members (employees hired before Jan. 1, 2013) and the other is for PEPRAs members (employees hired after Jan. 1, 2013). LWD currently has 8 employees on the Classic plan and 10 PEPRAs members.

This financial update item presents the results of the most recent CalPERS actuarial valuation. Based on this most recent report, the District's total Net Pension Liability is \$5,263,483. The District's Plan Fiduciary Net Position (investments managed by CalPERS) of \$16,364,386 were less than the District's Pension liability of \$21,627,869.

Excerpts from the latest Classic and PEPRAs actuarial valuation reports are attached. The first page highlights the District's required payments for fiscal year 2024; the second shows the additional discretionary payment options; and the last page shows the funded status as of June 30, 2022. The Board previously approved a 10-year discretionary payment plan in fiscal year 2019. The full reports are available on CalPERS' website or from staff upon request. Staff will present an overview of the pension plan actuarial valuation.

2) Actuarial Valuation of LWD's Retiree Health Program

**Tactical Goal: Financial/OPEB Valuation Roll-Forward**

LWD is a member of CalPERS Health, which requires employers contribute to health benefits of all qualified retirees if they elect to continue CalPERS health coverage. In February 2009, the Board approved the establishment of a trust through California Employees' Retiree Benefit Trust (CERBT) to fund these future costs.

A full actuarial valuation of the District's retiree health program is required every two years to determine LWD's Other Postemployment Benefits (OPEB) liability. In the off years, the valuation is rolled forward, making minor changes to the valuation to reflect updated information. In March 2023, LWD staff contracted with Actuarial Retirement Consulting, Inc. to perform the required

actuarial valuation for June 30, 2024 (measured at June 30, 2023) and roll-forward for June 30, 2025 (measured at June 30, 2024).

This financial update item, which is a fiscal year 2024 tactical goal, presents the results of this recent actuarial valuation. Based on this most recent report, the District's Net OPEB Asset is \$37,776. The District's plan fiduciary net position [investments managed by the California Employees' Retiree Benefit Trust (CERBT)] of \$549,485 were greater than the District's OPEB liability of \$511,709.

An executive summary of the Actuarial Retirement Consulting, Inc.'s actuarial valuation report is attached. The full report is available upon request. Staff will present an overview of the OPEB actuarial valuation.

reg:PB

Attachments

## Required Contributions

Required Employer Contributions	Fiscal Year 2024-25
Employer Normal Cost Rate	17.33%
<i>Plus</i>	
Required Payment on Amortization Bases <sup>1</sup>	\$405,309
<i>Paid either as</i>	
1) Monthly Payment	\$33,775.75
<i>Or</i>	
2) Annual Prepayment Option*	\$392,194
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i></p>	

	Fiscal Year 2023-24	Fiscal Year 2024-25
<b>Development of Normal Cost as a Percentage of Payroll</b>		
Base Total Normal Cost for Formula	24.25%	24.32%
Surcharge for Class 1 Benefits <sup>2</sup>		
a) FAC 1	0.82%	0.82%
Phase out of Normal Cost Difference <sup>3</sup>	0.00%	0.00%
Plan's Total Normal Cost	25.07%	25.14%
Offset Due to Employee Contributions	7.81%	7.81%
Employer Normal Cost Rate	17.26%	17.33%

<sup>1</sup> The required payment on amortization bases does not take into account any additional discretionary payment made after April 28, 2023.

<sup>2</sup> Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges.

<sup>3</sup> When a rate plan joins the pool, the difference in normal cost between the pool and the rate plan is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

## Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for FY 2024-25 is \$405,309. CalPERS allows agencies to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Agencies can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during FY 2024-25 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

Agencies considering making an ADP should contact CalPERS for additional information.

### Minimum Required Employer Contribution for Fiscal Year 2024-25

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$175,799	\$405,309	\$0	\$405,309	\$581,108

### Alternative Fiscal Year 2024-25 Employer Contributions for Greater UAL Reduction

Funding Horizon	Estimated Normal Cost	Minimum UAL Payment	ADP <sup>1</sup>	Total UAL Contribution	Estimated Total Contribution
20 years	\$175,799	\$405,309	\$43,371	\$448,680	\$624,479
15 years	\$175,799	\$405,309	\$118,116	\$523,425	\$699,224
10 years	\$175,799	\$405,309	\$275,765	\$681,074	\$856,873
5 years	\$175,799	\$405,309	\$765,925	\$1,171,234	\$1,347,033

<sup>1</sup> The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected UAL as of June 30, 2024 as determined in the June 30, 2022 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions, and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.



## Funded Status – Funding Policy Basis

The table below provides information on the current funded status of the plan under the funding policy. The funded status for this purpose is based on the market value of assets relative to the funding target produced by the entry age actuarial cost method and actuarial assumptions adopted by the board. The actuarial cost method allocates the total expected cost of a member's projected benefit (**Present Value of Benefits**) to individual years of service (the **Normal Cost**). The value of the projected benefit that is not allocated to future service is referred to as the **Accrued Liability** and is the plan's funding target on the valuation date. The **Unfunded Accrued Liability (UAL)** equals the funding target minus the assets. The UAL is an absolute measure of funded status and can be viewed as employer debt. The **funded ratio** equals the assets divided by the funding target. The funded ratio is a relative measure of the funded status and allows for comparisons between plans of different sizes.

	June 30, 2021	June 30, 2022
1. Present Value of Benefits	\$22,557,239	\$22,833,536
2. Entry Age Accrued Liability	20,382,579	20,937,843
3. Market Value of Assets (MVA)	17,441,230	15,671,697
4. Unfunded Accrued Liability (UAL) [(2) – (3)]	\$2,941,349	\$5,266,146
5. Funded Ratio [(3) / (2)]	85.6%	74.8%

A funded ratio of 100% (UAL of \$0) implies that the funding of the plan is on target and that future contributions equal to the normal cost of the active plan members will be sufficient to fully fund all retirement benefits if future experience matches the actuarial assumptions. A funded ratio of less than 100% (positive UAL) implies that in addition to normal costs, payments toward the UAL will be required. Plans with a funded ratio greater than 100% have a negative UAL (or surplus) but are required under current law to continue contributing the normal cost in most cases, preserving the surplus for future contingencies.

Calculations for the funding target reflect the expected long-term investment return of 6.8%. If it were known on the valuation date that future investment returns will average something greater/less than the expected return, calculated normal costs and accrued liabilities provided in this report would be less/greater than the results shown. Therefore, for example, if actual average future returns are less than the expected return, calculated normal costs and UAL contributions will not be sufficient to fully fund all retirement benefits. Under this scenario, required future normal cost contributions will need to increase from those provided in this report, and the plan will develop unfunded liabilities that will also add to required future contributions. For illustrative purposes, funded statuses based on a 1% lower and higher average future investment return (discount rate) are as follows:

	1% Lower Average Return	Current Assumption	1% Higher Average Return
Discount Rate	5.8%	6.8%	7.8%
1. Entry Age Accrued Liability	\$23,590,199	\$20,937,843	\$18,720,783
2. Market Value of Assets (MVA)	15,671,697	15,671,697	15,671,697
3. Unfunded Accrued Liability (UAL) [(1) – (2)]	\$7,918,502	\$5,266,146	\$3,049,086
4. Funded Ratio [(2) / (1)]	66.4%	74.8%	83.7%

The "Risk Analysis" section of the report provides additional information regarding the sensitivity of valuation results to the expected investment return and other factors. Also provided in that section are measures of funded status that are appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities.

## Required Contributions

	Fiscal Year
<b>Required Employer Contributions</b>	<b>2024-25</b>
Employer Normal Cost Rate	7.87%
<i>Plus</i>	
Required Payment on Amortization Bases <sup>1</sup>	\$2,902
<i>Paid either as</i>	
1) Monthly Payment	\$241.83
<i>Or</i>	
2) Annual Prepayment Option*	\$2,808
<b>Required PEPRA Member Contribution Rate</b>	<b>7.75%</b>
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i></p> <p><i>For additional detail regarding the determination of the required contribution rate for PEPRA members, see "PEPRA Member Contribution Rates" section.</i></p>	

	Fiscal Year	Fiscal Year
	2023-24	2024-25
<b>Development of Normal Cost as a Percentage of Payroll</b>		
Base Total Normal Cost for Formula	15.43%	15.62%
Surcharge for Class 1 Benefits <sup>2</sup>		
None	0.00%	0.00%
Phase out of Normal Cost Difference <sup>3</sup>	0.00%	0.00%
Plan's Total Normal Cost	15.43%	15.62%
Offset Due to Employee Contributions	7.75%	7.75%
Employer Normal Cost Rate	7.68%	7.87%

<sup>1</sup> The required payment on amortization bases does not take into account any additional discretionary payment made after April 28, 2023.

<sup>2</sup> Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges.

<sup>3</sup> When a rate plan joins the pool, the difference in normal cost between the pool and the rate plan is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

## Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for FY 2024-25 is \$2,902. CalPERS allows agencies to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Agencies can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during FY 2024-25 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

Agencies considering making an ADP should contact CalPERS for additional information.

### Minimum Required Employer Contribution for Fiscal Year 2024-25

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$96,013	\$2,902	\$0	\$2,902	\$98,915

The minimum required contribution above is less than interest on the UAL. With no ADP the UAL is projected to increase over the following year. If the minimum UAL payment were split between interest and principal, the principal portion would be negative. This situation is referred to as **negative amortization**. If only the minimum required contribution is made, contributions are not expected to exceed interest on the UAL until FY 2027-28, as shown in the "Amortization Schedule and Alternatives" section of the report (see columns labeled "Current Amortization Schedule").

### Fiscal Year 2024-25 Employer Contribution Necessary to Avoid Negative Amortization

Estimated Normal Cost	Minimum UAL Payment	ADP <sup>1</sup>	Total UAL Contribution	Estimated Total Contribution
\$96,013	\$2,902	\$3,655	\$6,557	\$102,570

### Alternative Fiscal Year 2024-25 Employer Contributions for Greater UAL Reduction

Funding Horizon	Estimated Normal Cost	Minimum UAL Payment	ADP <sup>1</sup>	Total UAL Contribution	Estimated Total Contribution
20 years	\$96,013	\$2,902	\$6,059	\$8,961	\$104,974
15 years	\$96,013	\$2,902	\$7,552	\$10,454	\$106,467
10 years	\$96,013	\$2,902	\$10,701	\$13,603	\$109,616
5 years	\$96,013	\$2,902	\$20,490	\$23,392	\$119,405

<sup>1</sup> The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected UAL as of June 30, 2024 as determined in the June 30, 2022 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions, and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

**Leucadia Wastewater District  
GASB 75 Actuarial Valuation  
as of July 1, 2023**

**Executive Summary**

This report presents the results of the District's July 1, 2023 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated June 30, 2021 and the total OPEB liability at 7.00% was \$394,815. The District's current July 1, 2023 valuation has a discount rate of 6.00% and a total OPEB liability of \$511,709.

This valuation includes benefits for 5 retirees and 22 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of July 1, 2023 is:

Discount rate	6.00%
Total OPEB liability	\$511,709
Plan fiduciary net position	\$549,485
Net OPEB liability	<u>\$(37,776)</u>

Plan fiduciary net position as a percentage of the total OPEB liability 107.38 %

The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$365,592 and an implicit subsidy liability equal to \$146,117.

The results of this actuarial valuation are intended to be used for the District's June 30, 2024 and June 30, 2025 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2025. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.







# San Diego Chapter

## California Special Districts Association

April 30, 2024

To: San Diego Chapter CSDA Member Agencies  
From: Jack Bebee, San Diego Chapter President  
Subject: San Diego Chapter CSDA Quarterly Dinner Meeting  
Event Date: **Thursday, May 16, 2024**  
Time: **6:00 pm to 9:00 pm – Dinner served at 6:45 pm**  
Location: **The Butcher Shop Steakhouse – Kearny Mesa**  
5255 Kearny Villa Road, San Diego - (858) 565-2272  
<http://www.butchershopsd.signonsandiego.com>

### Board of Directors

**President**  
Jack Bebee  
Fallbrook Public Utility  
District

**First Vice-President**  
Jose Martinez  
Otay Water District

**Second Vice-President**  
Elaine Sullivan  
Leucadia Wastewater  
District

**Treasurer**  
Richard Stevenson  
Sweetwater Authority

**Secretary**  
Paulina Martinez-Perez  
Sweetwater Authority

**Past President**  
Albert C. Lau  
Santa Fe Irrigation District

**State CSDA Director**  
Jo MacKenzie  
Vista Irrigation District

Join us for a dynamic, interactive and educational evening as SDCSDA presents:

***Clearing the Air: An Overview on the San Diego County Air Pollution  
Control District, Exploring Grants and Incentives, and Fostering  
Collaboration among Special Districts***  
*(Speaker bio included on page 4.)*

Be sure to read your Spring San Diego Chapter CSDA Newsletter for more great information!

***Dinner Menu Selections – \$80 per person (\$90 non-member)***  
*Public is invited to attend the dinner at the \$90 non-member price*

Flatiron Steak with Port Wine Demi, Buttermilk Chive Mashed Yukon Golds,  
Seasonal Vegetables

Grilled Tofino River Salmon with Saffron Cream Sauce, Parmesan Risotto,  
Seasonable Vegetables

Fettuccini Alfredo

**Registration deadline is: Thursday, May 9, 2024**

We look forward to seeing all agencies and guests attending this event. If you have any questions or need further information, please call Lauren Eckert, Chapter Administrator, at (760) 999-2704, [leckert@fpud.com](mailto:leckert@fpud.com), or Rich Stevenson at (619) 409-6711; [rstevenson@sweetwater.org](mailto:rstevenson@sweetwater.org)

**Cancellation/Refund Policy:** San Diego Chapter CSDA is obligated by contract to pay for the number of attendees registered by the Friday prior to the event, hence the Thursday deadline. Cancellations made after the deadline are not refundable. Agencies and individuals are responsible for paying any reservation that is made and not cancelled prior to the deadline. Agencies may substitute or add individuals attending.



**Directions to: The Butcher Shop Steakhouse – Kearny Mesa**  
**5255 Kearny Villa Road, San Diego - (858) 565-2272**  
**<http://www.butchershopsd.signonsandiego.com>**

Located just off HWY 163 & Clairemont Mesa Blvd.

From South: Take 163 North to Clairemont Mesa Blvd East. Take the first two rights. We are on the left side of the street.

From North: Take 163 South to Clairemont Mesa Blvd East. Cross the 163 overpass and take the first right. Once again we are on the left side of the street.



**Paula Forbis, Air Pollution Control Officer  
San Diego County Air Pollution Control District**

Paula Forbis was appointed the Air Pollution Control Officer (APCO) for the San Diego County Air Pollution Control District on January 19, 2022. Prior to her appointment, Paula served with the County Counsel's office as District counsel since 2008, and as a Team Leader for the office she also managed the attorneys for the Department of Environmental Health and Quality, and Planning and Development Services- Code Compliance. Before coming to the County, Paula worked for the Environmental Health Coalition for 12 years as in-house counsel and a Campaign Manager for the Toxic-Free Neighborhoods Campaign. Paula received her B.A. in Political Science from UCLA, her J.D. from the University of San Diego, and a certificate in Public Participation from the International Association of Public Participation. Paula received the 2023 Regulator of the Year Award from the Industrial Environmental Association.

