



**FINANCE/AUDIT COMMITTEE MEETING AGENDA
TRABUCO CANYON WATER DISTRICT
ADMINISTRATION FACILITY
32003 DOVE CANYON DRIVE, TRABUCO CANYON, CA
SEPTEMBER 14, 2023 at 8:00 AM**

COMMITTEE MEMBERS

Don Chadd, Committee Chair
Glenn Acosta, Committee Member
Edward Mandich, Committee Member Alternate

DISTRICT STAFF

Fernando Paludi, General Manager
Michael Perea, District Secretary
Cindy Byerrum, District Treasurer
Karen Warner, Principal Accountant

AGENDA NOTE:

Trabuco Canyon Water District will make this Finance/Audit Committee Meeting available by telephone audio as follows:

Telephone Audio: 1 (669) 900-6833 **Access Code:** 969-3001-9067

Persons desiring to monitor the Committee meeting agenda items may download the agenda and documents on the internet at www.tcwd.ca.gov. You may submit public comments by email to the Committee at mperea@tcwd.ca.gov. In order to be part of the record, emailed comments on meeting agenda items must be received by the District, at the referenced e-mail address, not later than 7:00 a.m. (PDT) on the day of the meeting.

CALL MEETING TO ORDER

VISITOR PARTICIPATION

Members of the public wishing to address the Committee regarding a particular item on the agenda are requested to complete a speaker card and submit it to staff. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decisions on matters. The Committee makes recommendations only to the Board of Directors. Members of the public will be given the opportunity to speak to the Committee prior to making a recommendation on the matter. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.

ORAL COMMUNICATION

Members of the public who wish to make comment on matters not appearing on the agenda are invited to identify themselves and encouraged to make comment at this time. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decision on matters. The Committee makes recommendations only to the Board of Directors. Under the requirements of State Law, Committee Members cannot take action on items not identified on the agenda and will not make decisions on such matters. The Committee Chair may direct District Staff to follow up on issues as may be deemed appropriate. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.

COMMITTEE MEMBER COMMENTS

REPORT FROM THE GENERAL MANAGER

FINANCIAL MATTERS

ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP

RECOMMENDED ACTION:

Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same (Consent Calendar):

1. July 13, 2023

ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

RECOMMENDED ACTION:

Recommend the Board of Directors approve the Directors' fees and expenses for August 2023 and tentative future meetings/attendance (Action Calendar).

ITEM 3: DISCUSSION CONCERNING TRABUCO CANYON WATER DISTRICT'S HEALTH BENEFIT COSTS FOR CALENDAR YEAR 2024

RECOMMENDED ACTION:

Recommend the Board of Directors adopt the CalPERS 2024 Health Benefit Rates effective January 1, 2024 by resolution (Action Calendar).

ITEM 4: OTHER MATTERS

RECOMMENDED ACTION:

Hear Other Matters from the General Manager or District Staff.

ITEM 5: FINANCIAL REPORT

A) PRESENTATION OF PRELIMINARY UNAUDITED FINANCIAL STATEMENTS

RECOMMENDED ACTION:

Recommend that the Board receive and file the preliminary unaudited financial statements for July 2023 (Consent Calendar).

B) BILLS FOR CONSIDERATION

RECOMMENDED ACTION:

Approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for September 14, 2023 as presented (Consent Calendar).

ADJOURNMENT



**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING AGENDA | SEPTEMBER 14, 2023**

AVAILABILITY OF AGENDA MATERIALS

Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Trabuco Canyon Water District Finance/Audit Committee in connection with a matter subject to discussion or consideration at an open meeting of the Finance/Audit Committee are available for public inspection at the Trabuco Canyon Water District Administrative Facility, 32003 Dove Canyon Drive, Trabuco Canyon, California (District Administrative Facility) or will be posted online on the District’s website located at www.tcwd.ca.gov. If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available online at www.tcwd.ca.gov at the same time as they are distributed to the Committee, except that, if such writings are distributed immediately prior to or during the meeting, they will be posted online on the District’s website located at www.tcwd.ca.gov.

COMPLIANCE WITH THE REQUIREMENTS OF CALIFORNIA GOVERNMENT CODE SECTION 54954.2

In compliance with California law and the Americans with Disabilities Act, if you need special disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the meeting, or if you need the agenda provided in an alternative format, please contact the District Secretary at (949) 858-0277, at least 48 hours in advance of the scheduled Board meeting. Notification at least 48 hours prior to the meeting will assist the District in making reasonable arrangements to accommodate your request. The Board Meeting Room is wheelchair accessible.



**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | SEPTEMBER 14, 2023**

FINANCIAL MATTERS

ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP

RECOMMENDED ACTION:

Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same. (Consent Calendar):

1. July 13, 2023

CONTACTS (staff responsible): PALUDI/PEREA



TRABUCO CANYON WATER DISTRICT FINANCE/AUDIT COMMITTEE MEETING RECAP | JULY 13, 2023

DIRECTORS PRESENT

Don Chadd, Committee Chair
Glenn Acosta, Committee Member

STAFF PRESENT

Fernando Paludi, General Manager
Michael Perea, Assistant General Manager
Lorrie Lausten, District Engineer
Karen Warner, Principal Accountant

CONSULTANTS PRESENT

None

PUBLIC PRESENT

None

CALL MEETING TO ORDER

Director Chadd called the July 13, 2023 Finance/Audit Committee Meeting to order at 8:00 a.m.

VISITOR PARTICIPATION

No visitor participation was received.

ORAL COMMUNICATION

No oral communication was received.

COMMITTEE MEMBER COMMENTS

None

REPORT FROM THE GENERAL MANAGER

Mr. Paludi reported on the following matters:

- Update on proposed rates and charges and number of protests received to date against placing the sewer charges on the property tax roll.
- The Board President and the General Manager met with Assemblywoman Kate Sanchez the prior week to provide an overview of the District's services and planned capital improvement projects and system improvements.
- Provided an update on direction from the Executive Committee on the review of the Director expense reimbursements.

ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP

Mr. Paludi presented the Finance/Audit Committee Meeting Recap for Committee review in accordance with the agenda.

MOTION: Approve the Finance/Audit Committee Meeting Recap and recommended that the Board receive and file the same as amended (Consent Calendar) – Director Acosta

**TRABUCO CANYON WATER DISTRICT
FINANCE AUDIT COMMITTEE MEETING RECAP | JULY 13, 2023**

SECOND: Director Chadd
AYES: Directors Acosta & Chadd
NOES: None
ABSTAIN: None
MOTION PASSED/FAILED: Passed 2-0

ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

Mr. Paludi presented the Directors' Fees and Expenses Report and Tentative Future Meetings/Attendance Report for Committee consideration and review.

MOTION: Recommend the Board of Directors ratify the Directors' fees and expenses for June 2023 and tentative future meetings/attendance (Action Calendar) – Director Acosta
SECOND: Director Chadd
AYES: Directors Acosta & Chadd
NOES: None
ABSTAIN: None
MOTION PASSED/FAILED: Passed 2-0

ITEM 3: NOTICE OF UNDEVELOPED LAND/WATER STANDBY ASSESSMENT FOR FISCAL YEAR 2023-24

Mr. Paludi presented this matter for Committee review, and he reported that this matter is reviewed annually consistent with State law. Mr. Perea provided an overview of the purpose of the standby assessment, and he reviewed the notification requirements to the affected property owners. Mr. Paludi mentioned that this assessment is not subject to Proposition 218 as the District has not increased the amount since its original adoption. Discussion occurred concerning the number of affected property owners; Mr. Perea reported that the number of property owners decreases each year as new home developments increase in the District's service area.

MOTION: Recommend the Board of Directors hold a public hearing at the July 20, 2023, Regular Board Meeting, and adopt the proposed Undeveloped Land/Standby Charge for Fiscal Year 2023-24 by resolution (Action Calendar) – Director Acosta
SECOND: Director Chadd
AYES: Directors Acosta & Chadd
NOES: None
ABSTAIN: None
MOTION PASSED/FAILED: Passed 2-0

ITEM 4: OTHER MATTERS

Mr. Paludi reported that District staff budgeted for the purchase of two new vehicles in the Fiscal Year 2023-24 Capital Improvement Program (CIP), but due to the adoption of new CARB regulations that require 50% of all vehicle purchases to be zero emission vehicles beginning January 1, 2024, that District staff have accelerated the purchase of two additional vehicles scheduled for FY 2024-25 as a cost-saving mechanism. Mr. Paludi reported this matter will be presented to the Board at a future regular board meeting.

Mr. Perea reported that Ms. Lisa Marie Sangi has notified staff that she will be retiring from the District, and her last day will be July 21, 2023.

MOTION: None – Informational item only.

**TRABUCO CANYON WATER DISTRICT
FINANCE AUDIT COMMITTEE MEETING RECAP | JULY 13, 2023**

ITEM 5: FINANCIAL REPORT

Ms. Warner presented the preliminary unaudited financials for May 2023, and she highlighted the following items:

DISTRICT OPERATIONS UNAUDITED

Operating Revenue, Water Commodity Sales

Ms. Warner reported that this line item was trending lower than budgeted due to less water sales as a result of cooler weather conditions through the month.

Operating Revenue, Baker Treatment Plant Water Sales

Ms. Warner reported that water demand for the month was trending significantly higher than budgeted due to more water sold to the City of San Clemente.

Operating Expense, Source of Supply

Ms. Warner reported that this line item was lower than budgeted for this time of the year due to less water purchases to date.

Operating Expense, Water Related Expenses

Ms. Warner reported that this line item was trending at budget for the year.

Operating Expense, Sanitation Related Expenses

Ms. Warner reported that this line item was trending higher than budgeted for the year due to increased chemical repair costs and repairs/maintenance costs related to wastewater treatment.

Operating Expense, Recycled & Reclaimed Expenses

Ms. Warner reported that this line item was trending lower than budgeted for the year due to less water sold due to cooler weather conditions through the month.

Total Operating Expenses

Ms. Warner reported that the District's Total Operating Expenses for the year were trending lower than budgeted.

DISTRICT CAPITAL FY 2022-23 (UNAUDITED)

Ms. Warner reviewed the capital expenditures to date by project and provided a brief overview of the costs for May 2023.

MOTION: Recommend the Board ratify payment of the bills for consideration for July 13, 2023, as presented (Action Calendar) – Director Acosta

SECOND: Director Chadd

AYES: Directors Acosta & Chadd

NOES: None

ABSTAIN: None

MOTION PASSED/FAILED: Passed 2-0

ADJOURNMENT

Director Chadd adjourned the July 13, 2023, Finance/Audit Committee Meeting at 8:29 a.m.

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | SEPTEMBER 14, 2023**

FINANCIAL MATTERS

ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

Directors' Fees and Expenses

Consistent with Board policy, Directors are reimbursed for expenses incurred while serving in their capacity as Directors. Additionally, Directors earn a per diem stipend for attendance at meetings or functions in their Director capacity. The attached spreadsheet provides a recap of the meetings, seminars, and/or conferences attended by Directors including direct reimbursables paid to each Director.

Future Meetings

Future meetings have been identified for reference purposes and the designated directors are anticipated to attend. In the event an unanticipated meeting occurs that requires attendance by a director, the meeting attendance will be subsequently presented to the Board of Directors for ratification.

FUNDING SOURCE:

General Fund

FISCAL IMPACT (PROJECT BUDGET)

FY 2023/2024 Budgeted Board Expenses: \$45,000

RECOMMENDED ACTION:

Recommend that the Board ratify the Directors' fees and expenses for August 2023 and tentative future meetings/attendance. (Action Calendar)

EXHIBIT(S):

1. Directors' Fees and Expenses Report for August 2023
2. Directors' Tentative Future Meetings/Attendance – Calendar Year 2023.

CONTACTS (staff responsible): PALUDI/PEREA

**TRABUCO CANYON WATER DISTRICT
DIRECTORS' FEES AND EXPENSES MONTHLY REPORT | AUGUST 2023**

MEETING DESCRIPTION	ACOSTA	CHADD	DOPUDJA	MANDICH	SAFRANSKI
DISTRICT MEETINGS					
Engineering/Operational Committee Meeting			08/02/23		08/02/23
Executive Committee Meeting			08/07/23	08/07/23	
Special Board Meeting	08/08/23	08/08/23	08/08/23	08/08/23	08/08/23
Finance/Audit Committee Meeting	08/10/23				
Individual Meeting with General Manager	08/15/23	08/15/23	08/15/23	08/14/23	08/15/23
Regular Board Meeting	08/17/23	08/17/23	08/17/23	08/17/23	08/17/23
REPRESENTATIVE MEETINGS					
City of Rancho Santa Margarita Council Meeting				08/23/23	08/09/23
City of Rancho Santa Margarita Planning Commission	08/02/23				
Independent Special Districts of Orange County (ISDOC) Monthly Meeting				08/01/23	
OC LAFCO Regular Commission Meeting				08/09/23	
MWDOC Board Meeting	08/16/23				
Urban Water Institute Fall Conference - San Diego - Day 1					08/23/23
Urban Water Institute Fall Conference - San Diego - Day 2					08/24/23
Urban Water Institute Fall Conference - San Diego - Day 3					08/25/23
Water Advisory Commission of Orange County (WACO)	08/04/23				
NUMBER OF MEETINGS ATTENDED	7	3	5	7	8
PER DIEMS (\$125 per each meeting*)	\$875.00	\$375.00	\$625.00	\$875.00	\$1,000.00
DIRECT REIMBURSABLE EXPENSES					
Urban Water Institute Fall Conference - San Diego - Attached Expense Report					\$755.58
DIRECT REIMBURSABLE EXPENSES TOTALS					
INDIRECT REIMBURSABLE EXPENSES					
INDIRECT REIMBURSABLE EXPENSES TOTALS					
TOTAL (PER DIEMS + DIRECT REIMBURSABLE EXPENSES)	\$875.00	\$375.00	\$625.00	\$875.00	\$1,755.58
<i>* Maximum per diem per day is one; maximum per diems per month is 10</i>					

DIRECTOR SIGNATURE

TCWD EXPENSE REPORT

EMPLOYEE NAME:

Michael Safranski (Director)

BUSINESS PURPOSE:				
Urban Water Conference in San Diego August 23 - 25, 2023	DATE	DISTRICT PAID	EMPLOYEE PAID	TOTAL
EXPENSE DETAIL:				
Conference Cost	8/23/2023	\$ 695.00	\$ -	\$ 695.00
Lodging	8/25/2023		\$ 755.58	\$ 755.58
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Meals			\$ -	\$ -
Mileage			\$ -	\$ -
TOTAL COST		\$ 695.00	\$ 755.58	\$ 1,450.58
Amount Due Employee			\$ 755.58	



**HYATT REGENCY MISSION BAY
SPA AND MARINA**
1441 Quivira Road
San Diego, CA 92109
Tel: 619-224-1234
Fax: 619-224-0348
missionbay.hyatt.com

INVOICE

Mr Michael Safranski
32003 Dove Canyon Drive
Trabuco Canyon CA 92679
United States

Room No. 2083
Arrival 08-23-23
Departure 08-25-23
Folio Window 1
Folio No. 1180269

Confirmation No. 2452930501
Group Name Urban Water Institute Annual Summer Conf

Date	Description		Charges	Credits
08-23-23	Parking Overnight - Self	Room# 2083 :	35.00	
08-23-23	Accommodation.		289.00	
08-23-23	Room Tax		30.35	
08-23-23	SD Tour Mktg		5.78	
08-23-23	CA Assessment		0.78	
08-23-23	Group Resort Fee		15.00	
08-23-23	Resort Fee Room Tax		1.58	
08-23-23	Resort Fee SD Tour Mktg		0.30	
08-24-23	Parking Overnight - Self	Room# 2083 :	35.00	
08-24-23	Accommodation.		289.00	
08-24-23	Room Tax		30.35	
08-24-23	SD Tour Mktg		5.78	
08-24-23	CA Assessment		0.78	
08-24-23	Group Resort Fee		15.00	
08-24-23	Resort Fee Room Tax		1.58	
08-24-23	Resort Fee SD Tour Mktg		0.30	
08-25-23	Master Card	XXXXXXXXXXXX0596 XX/XX		755.58

Total 755.58 755.58

Guest Signature

Balance 0.00

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

WE HOPE YOU ENJOYED YOUR STAY WITH US!

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No Membership to be credited

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TRABUCO CANYON WATER DISTRICT | 2023 PUBLIC MEETING AND CONFERENCE CALENDAR

LINE ITEM	MEETING DESCRIPTION	2023											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
DISTRICT PUBLIC MEETINGS													
1	Executive Committee Meeting	01/03/23	02/06/23	03/06/23	04/03/23	05/01/23	06/05/23	07/03/23	08/07/23	09/05/23	10/02/23	11/06/23	12/04/23
2	Engineering/Operational Committee Meeting	01/04/23	02/01/23	03/01/23	04/05/23	05/03/23	06/07/23	07/05/23	08/02/23	09/06/23	10/04/23	11/01/23	12/06/23
3	Finance/Audit Committee Meeting	01/11/23	02/08/23	38//2023	04/12/23	05/10/23	06/14/23	07/14/23	08/09/23	09/13/23	10/11/23	11/08/23	12/13/23
4	Regular Board Meeting	01/19/23	02/16/23	03/16/23	04/20/23	05/18/23	06/15/23	07/20/23	08/17/23	09/21/23	10/19/23	11/16/23	12/21/23
5	District Properties Ad Hoc Committee Meeting	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC MEETINGS													
6	City of RSM City Council Meeting - Meeting No. 1	01/11/23	02/08/23	03/08/23	04/12/23	05/10/23	06/14/23	07/12/23	08/09/23	09/13/23	10/11/23	11/15/23	12/13/23
7	City of RSM City Council Meeting - Meeting No. 2	01/25/23	02/22/23	03/22/23	04/26/23	05/24/23	06/28/23	07/26/23	08/23/23	09/27/23	10/25/23	11/29/23	12/27/23
8	City of RSM Planning Commission Meeting	01/04/23	02/01/23	03/01/23	04/05/23	05/03/23	06/07/23	07/05/23	08/02/23	09/06/23	10/04/23	11/01/23	12/06/23
9	Independent Special Districts of Orange County Meeting - Executive	01/03/23	02/07/23	03/07/23	04/04/23	05/02/23	06/06/23	07/04/23	08/01/23	09/05/23	10/02/23	11/07/23	12/05/23
10	Independent Special Districts of Orange County Meeting - Quarterly	01/26/23	-	-	04/27/23	-	-	07/27/23	-	-	10/26/23	-	-
11	Orange County Local Agency Formation Commission (OC LAFCO)	01/11/23	02/08/23	03/08/23	04/12/23	05/10/23	06/14/23	07/12/23	08/09/23	09/13/23	10/11/23	11/08/23	12/13/23
12	Municipal Water District of Orange County (MWDOC) Board Meeting	01/18/23	02/15/23	03/15/23	04/19/23	05/17/23	06/21/23	07/19/23	08/16/23	09/20/23	10/18/23	11/15/23	12/20/23
13	Santiago Aqueduct Commission Meeting	-	-	03/16/23	-	-	06/15/23	-	-	09/21/23	-	-	12/21/23
14	Quarterly South Orange County Integrated Regional Watershed Management Executive Committee	-	-	03/02/23	-	05/04/23	-	-	08/03/23	-	-	11/02/23	-
15	Monthly South Orange County Integrated Regional Watershed Management Executive Committee	01/26/23	02/23/23	03/23/23	04/27/23	05/25/23	06/22/23	07/27/23	08/24/23	09/28/23	10/26/23	11/23/23	12/28/23
16	South Orange County Water Agencies Group Meeting*	01/26/23	-	03/23/23	-	05/25/23	-	07/27/23	-	09/28/23	-	11/23/23	-
17	South Orange County Wastewater Authority Regular Board Meeting	01/05/23	02/02/23	03/02/23	04/06/23	05/04/23	06/01/23	07/06/23	08/03/23	09/07/23	10/05/23	11/02/23	12/07/23
18	Water Advisory Committee of Orange County	01/06/23	02/03/23	03/03/23	04/07/23	05/05/23	06/02/23	07/07/23	08/04/23	09/01/23	10/06/23	11/03/23	12/01/23
CONFERENCES													
19	ACWA Spring Conference - Monterey, CA					5/09 - 5/11							
20	ACWA Fall Conference - Indian Wells, CA											11/28-11/30	
21	CSDA Annual Conference -Monterey, CA								8/28 - 8/31				
22	CSDA GM Leadership Summit - Olympic Valley, CA						6/25 - 6/27						
23	Urban Water Institute (UWI) Annual Conference		2/22 - 2/24						8/23 - 8/25				
24	CSDA SDLA Conference - Napa, CA												
25	Colorado River Water User's Association (CRWUA) Annual Conference – Las Vegas, NV												12/13 - 12/15

LEGEND
 District Observed Holiday - Reschedule Meeting
**4th Tuesday of the Odd Numbered Month*

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | SEPTEMBER 14, 2023**

FINANCIAL MATTERS

ITEM 3: DISCUSSION CONCERNING TRABUCO CANYON WATER DISTRICT’S HEALTH BENEFIT COSTS FOR CALENDAR YEAR 2024

Each year, the CalPERS Board of Directors reviews medical benefits, negotiates with the medical providers, and establishes medical rates that are effective January 1st of the following year. The CalPERS Board of Directors has released the medical rates that will be effective January 1, 2024; a multi-year trend analysis of the CalPERS Health Benefit Rates prepared by District staff is included for Committee review.

In September of 2001, the Board established the **PERSChoice, employee plus two dependents** level as the benchmark for medical care coverage; this plan was renamed **PERS Platinum** in 2022. If an employee selects a provider which is higher than the benchmark level, then the employee is responsible for the additional monthly premium. The monthly premium for PERS Platinum in 2024 is set at **\$2,993.90**. The current Employer Contribution benchmark level is **\$2,638.48**, which was approved by the Board by Resolution Nos. 2022-1310 (*PERS Members*) and 2022-1311 (*Non-PERS Members*) at the August 18, 2022 Regular Board Meeting. The CalPERS Open Enrollment period begins **September 18th and ends on October 13th** this year. At that time, employees can change health plan providers. *Please note that this change does not affect employee dental or vision insurance.*

Additional information concerning the potential fiscal impact on the budgeted amount is shown below.

Benefit Classification	FY 2023/24 Budget	FY 2023/24 Projected Costs	Percent Change
Employees	\$ 578,200.00	\$ 583,870.24	0.98%
Directors	\$ 73,000.00	\$ 74,269.20	1.74%
Retirees	\$ 164,700.00	\$ 193,688.92	17.60%
Total Projected Impact	\$ 815,900.00	\$ 851,828.36	4.4%

Due to the impacts of increased health benefit needs for retirees, it is anticipated that the District will experience increased health benefits costs this year as demonstrated in the table above. District staff recommends the Board of Directors increase the medical care coverage benchmark to the PERS Platinum premium of \$2,993.90 by resolution at the next Regular Board Meeting.

FUNDING SOURCE:

General Fund

FISCAL IMPACT

Employee Health Benefits Budget:	\$ 578,200
Director Health Benefits Budget:	\$ 73,000
Retired Health Benefits Budget:	\$ 164,700
Total Health Benefits Budget:	\$ 815,900

RECOMMENDED ACTION:

Recommend the Board of Directors adopt the CalPERS 2024 Health Benefit Rates effective January 1, 2024 by resolution (Action Calendar).

EXHIBIT(S):

1. CalPERS 2023 Health Benefit Rates PPO & HMO
2. District Multi-Year Trend Analysis of CalPERS Health Benefit Rates

CONTACTS (staff responsible): PALUDI/PEREA

July Board of Administration Offsite

Proposed Regional 2024 Premiums Per Subscriber Per Month (PSPM)

One Risk Pool Three-Year Phase In with PPO Benefit Design Changes

Basic Plans	2023			2024			Percent Change
	Single	2-Party	Family	Single	2-Party	Family	
Basic Premiums - Region 1							
Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo and Yuba							
Anthem Blue Cross Select HMO	\$1,128.83	\$2,257.66	\$2,934.96	\$1,138.86	\$2,277.72	\$2,961.04	0.89%
Anthem Blue Cross Traditional HMO	1,210.71	2,421.42	3,147.85	1,339.70	2,679.40	3,483.22	10.65%
Anthem EPO Del Norte	1,200.12	2,400.24	3,120.31	1,314.27	2,628.54	3,417.10	9.51%
Blue Shield Access+ HMO and EPO	1,035.21	2,070.42	2,691.55	1,076.84	2,153.68	2,799.78	4.02%
Blue Shield Trio HMO	888.94	1,777.88	2,311.24	946.84	1,893.68	2,461.78	6.51%
Kaiser Permanente	913.74	1,827.48	2,375.72	1,021.41	2,042.82	2,655.67	11.78%
PERS Gold	825.61	1,651.22	2,146.59	914.82	1,829.64	2,378.53	10.81%
PERS Platinum	1,200.12	2,400.24	3,120.31	1,314.27	2,628.54	3,417.10	9.51%
UnitedHealthcare SignatureValue Alliance	1,044.07	2,088.14	2,714.58	1,091.13	2,182.26	2,836.94	4.51%
UnitedHealthcare SignatureValue Harmony	N/A	N/A	N/A	937.39	1,874.78	2,437.21	N/A
Western Health Advantage HMO	760.17	1,520.34	1,976.44	807.23	1,614.46	2,098.80	6.19%
Basic Premiums - Region 2							
Fresno, Imperial, Inyo, Kern, Kings, Madera, Orange, San Diego, San Luis Obispo, Santa Barbara, Tulare and Ventura							
Anthem Blue Cross Select HMO	\$765.37	\$1,530.74	\$1,989.96	\$807.71	\$1,615.42	\$2,100.05	5.53%
Anthem Blue Cross Traditional HMO	935.12	1,870.24	2,431.31	1,034.38	2,068.76	2,689.39	10.61%
Blue Shield Access+ HMO and EPO	842.61	1,685.22	2,190.79	869.14	1,738.28	2,259.76	3.15%
Blue Shield Trio HMO	760.71	1,521.42	1,977.85	810.24	1,620.48	2,106.62	6.51%
Health Net Salud y Más	698.91	1,397.82	1,817.17	684.77	1,369.54	1,780.40	(2.02%)
Kaiser Permanente	756.21	1,512.42	1,966.15	904.95	1,809.90	2,352.87	19.67%
PERS Gold	695.93	1,391.86	1,809.42	799.44	1,598.88	2,078.54	14.87%
PERS Platinum	1,014.80	2,029.60	2,638.48	1,151.50	2,303.00	2,993.90	13.47%
Sharp Performance Plus	764.96	1,529.92	1,988.90	833.24	1,666.48	2,166.42	8.93%
UnitedHealthcare SignatureValue Alliance	793.63	1,587.26	2,063.44	837.88	1,675.76	2,178.49	5.58%
UnitedHealthcare SignatureValue Harmony	781.58	1,563.16	2,032.11	792.65	1,585.30	2,060.89	1.42%
Basic Premiums - Region 3							
Los Angeles, Riverside and San Bernardino							
Anthem Blue Cross Select HMO	\$737.91	\$1,475.82	\$1,918.57	\$841.13	\$1,682.26	\$2,186.94	13.99%
Anthem Blue Cross Traditional HMO	942.73	1,885.46	2,451.10	1,012.67	2,025.34	2,632.94	7.42%
Blue Shield Access+ HMO	738.29	1,476.58	1,919.55	756.65	1,513.30	1,967.29	2.49%
Blue Shield Trio HMO	661.49	1,322.98	1,719.87	704.69	1,409.38	1,832.19	6.53%
Health Net Salud y Más	606.34	1,212.68	1,576.48	630.13	1,260.26	1,638.34	3.92%
Kaiser Permanente	754.64	1,509.28	1,962.06	865.41	1,730.82	2,250.07	14.68%
PERS Gold	680.37	1,360.74	1,768.96	785.28	1,570.56	2,041.73	15.42%
PERS Platinum	992.59	1,985.18	2,580.73	1,131.47	2,262.94	2,941.82	13.99%
UnitedHealthcare SignatureValue Alliance	790.46	1,580.92	2,055.20	826.44	1,652.88	2,148.74	4.55%
UnitedHealthcare SignatureValue Harmony	713.55	1,427.10	1,855.23	734.76	1,469.52	1,910.38	2.97%
Basic Premiums - Out of State							
Kaiser Permanente Out of State	\$1,155.43	\$2,310.86	\$3,004.12	\$1,312.45	\$2,624.90	\$3,412.37	13.59%
PERS Platinum	1,003.90	2,007.80	2,610.14	1,146.86	2,293.72	2,981.84	14.24%

**TRABUCO CANYON WATER DISTRICT
CALPERS HEALTH BENEFIT RATES SIX-YEAR TREND ANALYSIS**

2024 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	SINGLE	TWO-PARTY	FAMILY	PERCENT CHANGE FROM PRIOR YEAR
Anthem Blue Cross Select HMO	\$ 807.71	\$ 1,615.42	\$ 2,100.05	5.53%
Anthem Blue Cross Traditional HMO	\$ 1,034.38	\$ 2,068.76	\$ 2,689.39	10.61%
Blue Shield Access+ HMO & EPO	\$ 869.14	\$ 1,738.28	\$ 2,259.76	3.15%
Kaiser Permanente	\$ 904.95	\$ 1,809.90	\$ 2,352.87	19.67%
PERS Platinum	\$ 1,151.50	\$ 2,303.00	\$ 2,993.90	13.47%
PERS Gold	\$ 799.44	\$ 1,598.88	\$ 2,078.54	14.87%
Sharp Performance Plus	\$ 833.24	\$ 1,666.48	\$ 2,166.42	8.93%
UnitedHealthcare SignatureValue Alliance	\$ 837.88	\$ 1,675.76	\$ 2,178.49	5.58%
UnitedHealthcare SignatureValue Harmony	\$ 792.65	\$ 1,585.30	\$ 2,060.89	1.42%

2023 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	SINGLE	TWO-PARTY	FAMILY	PERCENT CHANGE FROM PRIOR YEAR
Anthem Blue Cross Select HMO	\$ 765.37	\$ 1,530.74	\$ 1,989.96	7.43%
Anthem Blue Cross Traditional HMO	\$ 935.12	\$ 1,870.24	\$ 2,431.31	-7.15%
Blue Shield Access+ HMO & EPO	\$ 842.61	\$ 1,685.22	\$ 2,190.79	-6.40%
Health Net SmartCare	\$ 834.65	\$ 1,669.30	\$ 2,170.09	-1.31%
Kaiser CA	\$ 756.21	\$ 1,512.42	\$ 1,966.15	7.11%
PERS Platinum	\$ 1,014.80	\$ 2,029.60	\$ 2,638.48	15.03%
PERS Gold	\$ 695.93	\$ 1,391.86	\$ 1,809.42	18.40%
Sharp	\$ 764.96	\$ 1,529.92	\$ 1,988.90	9.40%
UnitedHealthcare Alliance	\$ 793.63	\$ 1,587.26	\$ 2,063.44	2.39%
UnitedHealthcare Harmony	\$ 781.58	\$ 1,563.16	\$ 2,032.11	-0.15%

2022 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	SINGLE	TWO-PARTY	FAMILY	PERCENT CHANGE FROM PRIOR YEAR
Anthem Blue Cross Select HMO	\$ 712.43	\$ 1,424.86	\$ 1,852.32	5.59%
Anthem Blue Cross Traditional HMO	\$ 1,007.13	\$ 2,014.26	\$ 2,618.54	-3.72%
Blue Shield Access Plus	\$ 900.22	\$ 1,800.44	\$ 2,340.57	-4.13%
Health Net SmartCare	\$ 845.69	\$ 1,691.38	\$ 2,198.79	9.96%
Kaiser CA	\$ 706.02	\$ 1,412.04	\$ 1,835.65	5.41%
PERS Platinum	\$ 882.18	\$ 1,764.36	\$ 2,293.67	12.64%
PERS Gold	\$ 587.78	\$ 1,175.56	\$ 1,528.23	23.25%
Sharp	\$ 699.21	\$ 1,398.42	\$ 1,817.95	10.59%
UnitedHealthcare Alliance	\$ 775.09	\$ 1,550.18	\$ 2,015.23	7.08%
UnitedHealthcare Harmony	\$ 782.74	\$ 1,565.48	\$ 2,035.12	-

**TRABUCO CANYON WATER DISTRICT
CALPERS HEALTH BENEFIT RATES SIX-YEAR TREND ANALYSIS**

2021 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	EMPLOYEE	EMPLOYEE PLUS ONE DEPENDENT	EMPLOYEE PLUS TWO DEPENDENTS	PERCENT CHANGE FROM PRIOR YEAR
Anthem Blue Cross Select HMO	\$ 674.69	\$ 1,349.38	\$ 1,754.19	3.06%
Anthem Blue Cross Traditional HMO	\$ 1,046.04	\$ 2,092.08	\$ 2,719.70	10.62%
Blue Shield Access Plus	\$ 938.96	\$ 1,877.92	\$ 2,441.30	3.10%
Health Net SmartCare	\$ 769.11	\$ 1,538.22	\$ 1,999.69	6.48%
Kaiser Permanente	\$ 669.77	\$ 1,339.54	\$ 1,741.40	3.66%
PERS Choice	\$ 783.19	\$ 1,566.38	\$ 2,036.29	5.99%
PERS Select	\$ 476.92	\$ 953.84	\$ 1,239.99	5.32%
PERS Care	\$ 1,115.68	\$ 2,231.36	\$ 2,900.77	11.56%
Sharp	\$ 632.27	\$ 1,264.54	\$ 1,643.90	4.33%
UnitedHealthcare Signature Value Alliance	\$ 723.84	\$ 1,447.68	\$ 1,881.98	7.22%

2020 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	EMPLOYEE	EMPLOYEE PLUS ONE DEPENDENT	EMPLOYEE PLUS TWO DEPENDENTS	PERCENT CHANGE FROM PRIOR YEAR
Anthem Select HMO	\$ 654.00	\$ 1,308.08	\$ 1,700.50	4.43%
Anthem Traditional HMO	\$ 934.95	\$ 1,869.90	\$ 2,430.87	11.13%
Blue Shield Access Plus	\$ 909.87	\$ 1,819.74	\$ 2,365.66	16.47%
Health Net SmartCare	\$ 719.26	\$ 1,438.52	\$ 1,870.08	10.64%
Kaiser Permanente	\$ 645.24	\$ 1,290.48	\$ 1,677.62	2.57%
PERS Choice	\$ 736.28	\$ 1,472.56	\$ 1,914.33	2.06%
PERS Select	\$ 451.54	\$ 903.08	\$ 1,174.00	-2.47%
PERS Care	\$ 986.66	\$ 1,973.32	\$ 2,565.32	8.04%
Sharp	\$ 606.02	\$ 1,212.04	\$ 1,575.65	2.04%
UnitedHealthcare	\$ 671.60	\$ 1,343.20	\$ 1,746.16	3.72%

2019 HEALTH BENEFIT RATES				
HEALTH BENEFIT PROVIDER	EMPLOYEE	EMPLOYEE PLUS ONE DEPENDENT	EMPLOYEE PLUS TWO DEPENDENTS	PERCENT CHANGE FROM PRIOR YEAR
Anthem Select HMO	\$ 625.07	\$ 1,250.14	\$ 1,625.18	-5.54%
Anthem Traditional HMO	\$ 830.89	\$ 1,661.78	\$ 2,160.31	11.53%
Blue Shield Access Plus	\$ 760.04	\$ 1,520.08	\$ 1,976.10	8.43%
Health Net SmartCare	\$ 642.71	\$ 1,285.42	\$ 1,671.05	5.45%
Kaiser Permanente	\$ 628.63	\$ 1,257.26	\$ 1,634.44	-6.07%
PERS Choice	\$ 721.11	\$ 1,442.22	\$ 1,874.89	3.07%
PERS Select	\$ 462.71	\$ 925.42	\$ 1,203.05	-41.50%
PERS Care	\$ 907.29	\$ 1,814.58	\$ 2,358.95	19.15%
Sharp	\$ 593.66	\$ 1,187.32	\$ 1,543.52	-4.12%
UnitedHealthcare	\$ 646.65	\$ 1,293.30	\$ 1,681.29	4.64%

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | SEPTEMBER 14, 2023**

**FINANCIAL MATTERS
ITEM 4: OTHER MATTERS**

RECOMMENDED ACTION:

Hear Other Matters from the General Manager or District Staff.

CONTACTS (staff responsible): PALUDI/PEREA

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | SEPTEMBER 14, 2023**

**FINANCIAL MATTERS
ITEM 5: FINANCIAL REPORT**

A) PRESENTATION OF PRELIMINARY UNAUDITED FINANCIAL STATEMENTS

RECOMMENDED ACTION:

Recommend that the Board receive and file the preliminary unaudited financial statements for July 2023 (Consent Calendar).

B) BILLS FOR CONSIDERATION

The total of the bills for consideration will be presented at the time of the September 14, 2023 Finance/Audit Committee Meeting.

RECOMMENDED ACTION:

Approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for September 14, 2023 as presented (Consent Calendar).

CONTACTS (staff responsible): PALUDI/PEREA/WARNER