



admin@mhcwd.org (530) 878-8096
16733 Placer Hills Road, PO Box 596, Meadow Vista, CA 95722

AGENDA

Regular Board Meeting, May 21, 2026, at 2:00 p.m.

- ❖ The following agenda has been prepared and posted at least 72 hours prior to the regular board meeting of the Midway Heights County Water District (MHCWD) Board of Directors in accordance with the Ralph M. Brown Act.
- ❖ The chronological order of agenda items does not necessarily mean that each item will be considered in that order. Any listed items may be considered at any time during the meeting, at the discretion of the Board President.
- ❖ The public may address the Board on each agenda item during the Board's consideration of that item. Members of the public may be asked to state their name for the record but are not required to do so.
- ❖ The Board is prohibited by law from acting on any matter not appearing on the posted agenda, except in certain cases provided for in the Brown Act.
- ❖ Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection at the District Office at the address listed above.
- ❖ In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office at (530) 878-8096. Requests must be made as early as possible, and at least one full business day before the start of the meeting.
- ❖ In accordance with Government Code Sec. 54954.2(a), this notice and agenda were posted at the following locations: MHCWD Office; Meadow Vista Post Office; Meadow Vista Village Center.

AGENDA

Regular Board Meeting, May 21, 2026

I. CALL TO ORDER

II. ROLL CALL OF DIRECTORS

Establish a quorum and identify for the minutes any other persons attending. Members of the public may remain anonymous in the minutes unless they wish to participate in the Public Forum, below, or comment on other agenda items.

III. REVIEW AND APPROVAL OF MINUTES (Pages BP 5-10)

The minutes from the April 16, 2026, Regular Meeting and April 24, 2026, Special Meeting will be reviewed and may be approved.

IV. PUBLIC FORUM

This time is scheduled for comments from members of the public concerning subjects that do not specifically appear as items elsewhere on the agenda. The total time allotted for the public forum session is generally limited to 20 minutes. Discussion on each particular issue is limited to 10 minutes. Individuals are limited to approximately 3 minutes of public comments.

Potential issues or action items raised during the Public Forum will be noted by the Secretary and offered for discussion during the Calendar Review later in the session.

V. GENERAL BUSINESS

A. DISCUSSION & ACTION RE: JULY CUSTOMER NEWSLETTER (Pages BP 11-12)

Review and feedback on the draft July customer newsletter.

B. DISCUSSION & ACTION RE: SMS CUSTOMER NOTIFICATION SYSTEM (Pages BP 13-14)

Review and possible approval of recommendations for establishing a SMS-based customer notification system.

C. DISCUSSION & ACTION RE: ACCOUNTING CONSULTANT (Pages BP 15-16)

Review and possible approval of accounting firm to assist with specific District financial needs in FY2027.

D. FIELD REPORT (Pages BP 17)

Review of the April Field Report.

E. INTERIM GENERAL MANAGER'S REPORT

1. Draft MOU with Placer Hills Fire Protection District
2. Clark main abandonment
3. Irrigation Water Pump #2 replacement
4. Organizational priorities update

AGENDA

Regular Board Meeting, May 21, 2026

VI. FINANCIAL

A. TREASURER'S REPORT (Pages BP 18-23)

The Treasurer's Reports of Fund Summaries, Transfers, and Checking Account Reconciliation Register for April 2026, is offered for review and may be accepted.

B. REVIEW & DISCUSSION RE: FY2027 2ND DRAFT BUDGET - AD HOC COMMITTEE (Pages BP 24-39)

Consideration and feedback for the second draft FY2027 budget presented by the ad hoc committee.

VII. ITEMS FOR INFORMATION

A. RECEIVE & FILE: FY2025 EOY BUDGET (Pages BP 40-55)

Review of FY2025 end-of-year budget, which had been delayed by the management transition.

B. POLICY & PROCEDURE UPDATES: EMERGENCY CONTACTS, PREVIOUSLY APPROVED FUND DESCRIPTIONS

VIII. GENERAL DISCUSSION AND CALENDAR REVIEW

The Board and staff may take this opportunity to ask questions; provide or receive information; make requests or provide directions regarding subsequent meeting agendas.

Current list of potential agenda items:

- Capital Improvement Plan (CIP – Draft in June)
- Administrative job review & recommendations (Bryce Consulting)
- Management Continuity Plan
- LAFCO Municipal Service Review
- Desk procedures documentation
- Reservoir safety and emergency policy
- Operational priorities review
- Procedures & Policies and District Code updates
- Capital Improvement Plan (CIP)
- Field operations & maintenance manual
- Vacuum trailer
- Records retention policy

IX. CLOSED SESSION: PUBLIC EMPLOYEE EMPLOYMENT - Govt. Code § 54957 Title: General Manager

1. Closed session to discuss employment of a replacement general manager.
2. Return to Open Session.
3. Report of actions taken in Closed Session, if any.

AGENDA

Regular Board Meeting, May 21, 2026

X. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting, unless otherwise decided in session, will be held June 18, 2026, at 2:00 p.m. at the District Office.

XI. ADJOURNMENT

MIDWAY HEIGHTS COUNTY WATER DISTRICT

Regular Board Meeting Minutes

April 16, 2026, 2:00 p.m. at District Office
16733 Placer Hills Road, Meadow Vista, CA 95722

I. CALL TO ORDER

President Nevins called the meeting to order at 2.00 p.m.

II. ROLL CALL

DIRECTORS PRESENT: Pauline Nevins, President
Geoff Teigen, Vice-President
Trisha Di Paola, Board Treasurer
Stan Burton, Director & ACWA/JPIA
Ronald Tucker, Director
(departed during recess at 3:30 p.m.)

DIRECTORS ABSENT:

OTHERS PRESENT: Teddi Deppner, Board Secretary
Gerry LaBudde, Interim General Manager
(departed during recess at 3:30 p.m.)
Hannah Osborn, Office Technician
Wyatt Paul, Field Supervisor
(arrived at 2:15 p.m., departed during recess at 3:30 p.m.)

MEMBERS OF THE PUBLIC: None

III. REVIEW AND APPROVAL OF MINUTES

M/S Stan Burton / Ron Tucker to accept the March 19, 2026, Regular Meeting minutes as corrected.

All ayes – Motion passed by unanimous vote of Directors present.

IV. PUBLIC FORUM

None.

V. GENERAL BUSINESS

A. DISCUSSION & ACTION RE: FY2025 AUDIT DRAFT

M/S Trisha Di Paola / Stan Burton to receive and file the FY2025 draft audit report from Nigro & Nigro, presented via video call. Board members asked a few clarifying questions, and Paul Kaymark provided useful and instructive answers.

All ayes – Motion passed by unanimous vote of Directors present.

B. DISCUSSION & ACTION RE: WATER COST OF SERVICE & RATE STUDY RFP

M/S Stan Burton / Geoff Teigen to approve the draft Water Cost of Service & Rate Study RFP.

All ayes – Motion passed by unanimous vote of Directors present.

C. DISCUSSION & ACTION RE: CAPITAL IMPROVEMENT PLAN (CIP) AD HOC COMMITTEE

M/S Geoff Teigen / Ron Tucker to approve the scope statement and establishment of a Capital Improvement Plan (CIP) ad hoc committee as presented.

All ayes – Motion passed by unanimous vote of Directors present.

D. FIELD REPORT

Wyatt Paul presented the March 2026 field report.

E. GENERAL MANAGER'S REPORT

1. Draft MOU with Placer Hills Fire Protection District has been reviewed and approved by legal counsel.
2. Clark main abandonment is planned for the coming month.
3. Irrigation Water PRV emergency repair - We were able to re-use one of the parts, saving ~\$700 off the vendor's quote. Attached memo covers the cost and description of the event.
4. Irrigation (raw) water pump in the pump station failed. After vendor inspection, the part isn't salvageable. Available online for \$4,200, but planning to contact a local vendor to see if they can match the price. If the second raw water pump fails, 10 customers and 4-5 hydrants would be affected. Lead time on the pump order is 4 to 5 weeks.
5. PCWA FAP – The District requested a \$21,000 PCWA grant to study an Eden Valley-Coyote Mtn Intertie. PCWA inquired about the possibility of a \$4,000-\$5,000 cost-share contribution from the District. The Board declined to affirm a cost-share at this time.
6. Office and payroll software update covered during General Discussion below.

RECESS:

The Board recessed between 3:26 p.m. – 3:33 p.m. by unanimous consent. At this time, Ron Tucker, Gerry LaBudde, and Wyatt Paul exited the meeting.

VI. FINANCIAL

A. REVIEW OF TREASURER'S REPORT

M/S Stan Burton / Trisha Di Paola to accept the Treasurer's report of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for March 2026 as presented.

All ayes – Motion passed by unanimous vote of Directors present.

B. REVIEW & DISCUSSION RE: FY2027 DRAFT BUDGET - AD HOC COMMITTEE

Staff and Board reviewed and discussed the first draft FY2027 budget presented by the ad hoc committee. The board directed staff to create a 2025 EOY budget for approval at the May meeting. This data will be included as the first column in the second draft of the FY2027 budget, to be presented with a transmittal memo at the next Regular Meeting.

VII. ITEMS FOR INFORMATION

A. UPDATE RE: GENERAL MANAGER RECRUITMENT

Board discussed scheduling a Special Meeting for Board consideration of a candidate for the open General Manager position.

B. CUSTOMER CONTACT VOLUNTEERS

The District is planning an insert in May's bill to request that customers update their contact information in anticipation of a better outage notification process.

VIII. GENERAL DISCUSSION AND CALENDAR REVIEW

Ms. Deppner and Ms. Osborn offered a debrief on the implementation of the payroll and office software solutions. The field staff can now easily track hours whether the hours they are working are for irrigation or treated water projects. This data will feed into the budgeting process as well as the upcoming rate study. The District received a timely discount during signup for the office software, saving \$420 off the cost of the first year. District staff are already seeing significant time savings while performing daily tasks.

The Board and staff discussed future agenda items.

- District tour (May)

Current list of potential agenda items:

- Revised Draft FY2027 Budget – Ad-Hoc Committee (May)
- FY2025 EOY Budget (May)
- June Newsletter (May)
- Notification system / Auto voice and text messaging for emergencies (May)
- Capital Improvement Plan (CIP – Draft in June)
- Management Continuity Plan
- LAFCO Municipal Service Review
- Desk procedures documentation
- Reservoir safety and emergency policy
- Field safety training
- Operational priorities review
- Procedures & Policies and District Code updates
- Field operations & maintenance manual
- Vacuum trailer

IX. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting will be held on May 21, 2026 at 2:00 p.m. at the District Office.

X. ADJOURNMENT

M/S Stan Burton / Geoff Teigen to adjourn the meeting at 4:28 p.m.
Motion passed by unanimous consent.

Respectfully Submitted,

Approved,

Teddi Deppner
Secretary to the Board

Pauline Nevins
President of the Board

Dated: _____

Midway Heights County Water District

All cited Attachments, Ordinances, Resolutions, and Policies are public information and are on file with the District. Copies are available upon request at the District Office.

MIDWAY HEIGHTS COUNTY WATER DISTRICT

Special Board Meeting Minutes

April 24, 2026, 2:00 p.m. at District Office
16733 Placer Hills Road, Meadow Vista, CA 95722

I. CALL TO ORDER

President Nevins called the meeting to order at 2:00 p.m.

II. ROLL CALL

DIRECTORS PRESENT: Pauline Nevins, President
Stan Burton, Vice-President
Trisha Di Paola, Board Treasurer
Geoff Teigen, Director & ACWA/JPIA
Ronald Tucker, Director

DIRECTORS ABSENT:

OTHERS PRESENT: Teddi Deppner, Board Secretary
(exited during closed session; returned at 3:46 p.m.)

MEMBERS OF THE PUBLIC: Kelly Altamirano (arrived at 2:30 p.m.; exited at 3:30 p.m.)

Board Secretary Deppner exited the room at 2:03 p.m.

III. CLOSED SESSION - PUBLIC EMPLOYEE EMPLOYMENT - Govt. Code § 54957 Title: General Manager

The Board interviewed Kelly Altamirano for the position of General Manager.

Kelly Altamirano departed at 3:30 p.m.

M/S Ron Tucker / Stan Burton to make a conditional offer of employment to Kelly Altamirano for the position of General Manager.

All ayes – Motion passed by unanimous vote of Directors present.

Board Secretary Deppner returned to the room at 3:46 p.m.

IV. GENERAL BUSINESS

A. DISCUSSION & ACTION RE: IRRIGATION WATER PUMP REPLACEMENT

M/S Stan Burton / Geoff Teigen to approve purchase of replacement irrigation water pump for Bridal Path pump station, for a cost up to \$4,750.

All ayes – Motion passed by unanimous vote of Directors present.

V. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting will be held on May 21, 2026 at 2:00 p.m. at the District Office.

VI. ADJOURNMENT

Meeting adjourned at 3:50 p.m. by unanimous consent.

Respectfully Submitted,

Approved,

Teddi Deppner
Secretary to the Board

Pauline Nevins
President of the Board

Dated: _____

Midway Heights County Water District

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Improving Customer Notifications: Action Requested



To provide more timely notification to customers, MHCWD will soon begin utilizing email and text to communicate water outage and other important information.

We need your help to ensure that your contact information is correct! Please include your current cell phone and email address when you pay your next invoice, or go to *Services > Outage Notifications* on our website to submit it. Thank you for helping us serve you better!

Water Cost of Service & Rate Study

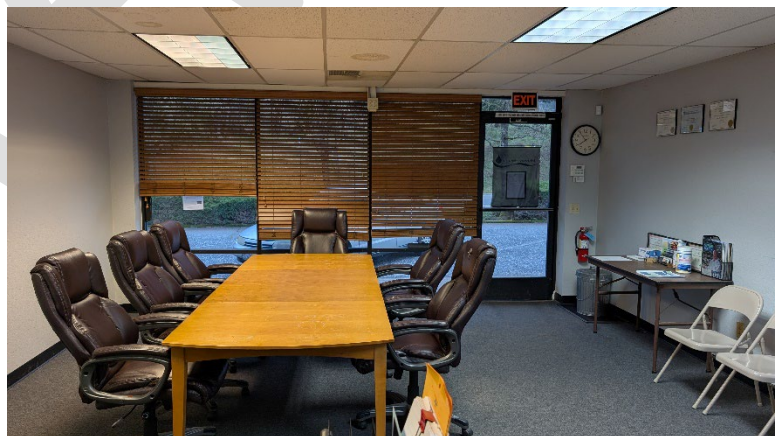
At the April 16th meeting, Board members unanimously approved a Request For Proposal (RFP), for a Water Cost of Service & Rate Study. Best practice for public utilities is to perform a rate study every five years, and MHCWD's last study was conducted in 2018. **Responding to feedback from customers following the 2018 study, the Board has included in the RFP a public workshop prior to the Proposition 218 hearing.** The consultant will present the proposed rate structure and connection charges and respond to questions. Feedback from the workshop will be incorporated into a revised Draft Rate Study **prior** to finalization and initiation of the Proposition 218 public meeting noticing process. Check the District's website for timelines and updates www.mhcwd.org

Board Vacancy: Your Chance to Serve

Three service terms on the Board of Directors expire in December, and at least one vacancy is confirmed.

- Candidate filing period begins: **July 13, 2026.**
- Close of regular candidate filing period:
August 7, 2026.

See Placer County Elections website to file:
www.placercountyelections.gov



Employment Opportunity: Part-Time General Manager

MHCWD is seeking an experienced and dynamic leader to fill the role of a part-time General Manager. Candidates for this opportunity will have a background in administration or management, ideally within a public agency. Full details available at our website: www.mhcwd.org/employment

This Newsletter is part of the District's effort to provide timely detail about operations and plans.

Completed Projects & Repairs

We are pleased to report the project to upgrade four new treated water Pressure Reducing Valves (PRVs) was completed in February. These valves play a vital role in maintaining safe and consistent water pressure throughout the community. The water meters will help our field staff monitor water flows more closely, identify potential leaks sooner, and further support our ongoing water-conservation efforts.



Besides responding to customer requests and routine maintenance, other work included conducting an inspection of the reservoir outlet, repairing treated water and irrigation valves in several neighborhoods, and replacing a surge protector on one of the treated water tanks that failed after a lightning storm.

Call Before You Dig – 811 USA (Underground Service Alert)

Did you know? You can call 811 before digging on your property and District field staff will come and mark the locations of our water lines.

Underground Service Alert of Northern & Central California
811 // 800-642-2444 // www.usanorth811.org

This Newsletter is part of the District's effort to provide timely detail about operations and plans.

MEMORANDUM

TO: MHCWD BOARD OF DIRECTORS
 FROM: Teddi Deppner, Board Secretary
 RE: Customer Notification Solution

BACKGROUND

The District needs a way to cost-effectively notify customers when there is a water service outage or safety issue. MHCWD does not currently have the staff available to call all affected customers when there is a water service outage. Administrative staff are only scheduled to be in the office M/W/TH.

How things are currently handled: If the outage is planned far enough in advance, the District sends out postcards. If the outage is known only a few days in advance, field staff have put door tags on affected customers' doors; but this involves driving to each residence. As an example, posting door tags to ~300 customers takes about 20 hours of staff time.

The costs for mailing postcards vary depending on the number of customers affected.

\$0.10 per postcard for printing | \$0.61 per postcard stamp

Example: \$355 for mailing out 500 postcards (sending to all customers)

The District website offers a signup to receive email or text notification. However, there is no process defined for sending notifications, so none are sent.

FISCAL IMPACT

Vendor	Setup	Monthly	Annually (x12 monthly cost)	Per
DialMyCalls (per 1 text to 500 customers)	-	-	-	\$35
DialMyCalls (monthly – 2 broadcasts)	-	\$45	\$540	
DialMyCalls (500 contacts, unlimited texts)	-	\$95	\$1,026	
CBSW Text Messaging Module	\$2000	\$25	\$300	
CBSW Interactive Voice Response (IVR) Module	\$2000	\$25	\$300	
TextMyGov (text messaging only)*	\$1100	-	\$2200	
TextMyGov Premium (+ email, voice, surveys)*	\$1400	-	\$2800	
Civic Plus “Mass Notifications”	\$1832	-	\$6800	

*Three year commitment

MEMORANDUM

RE: Customer Notification Solution

RECOMMENDATION & DISCUSSION

Ultimately, having a notification system that ties in with our CBSW billing system and allows for unlimited messages is ideal. This would allow us to target the affected customers for any type of message: billing reminders for delinquent accounts, outage notification by location, etc. However, the setup fee is significant, so the recommendation is three-fold.

1. Advise Customers About Notification Options in July

We recommend notifying customers (via both newsletter and billing insert in July) that we are starting to utilize email and SMS text communications to communicate outage and important customer information and encourage them to provide or update their contact information.

CBSW billing software already has the ability built-in to send out email messages. However, contact information in the billing system may be outdated, so customers should be advised that it is their responsibility to update it.

2. Utilize Immediate Text Solution

We recommend approval of using DialMyCalls in the short-term. As outages are unpredictable events, the Pay-as-you-go option would allow for the lowest initial investment. There is flexibility to upload the entire customer contact database, including Route grouping, and then only send messages to the affected customers as needed. Unused credits purchased in bulk would remain in the account until we need them.

- \$35 per broadcast to all 500 customers (or less, if only to a smaller group)

3. Long-Term Text Solution

The setup fee for the CBSW text messaging module is \$2,000. Consider inclusion in the FY2027 or FY2028 budget and purchase when cash flow allows.

MEMORANDUM

TO: MHCWD BOARD OF DIRECTORS
FROM: Hannah Osborn, Office Technician
RE: Recommendation to Engage Accounting Support

RECOMMENDATION

Authorize the General Manager (or designee) to enter into an agreement with Veronica Marie Bookkeeping to provide accounting clean-up, staff training, and audit preparation services, within the approved budget.

BACKGROUND

As part of ongoing efforts to strengthen financial management practices and prepare for the upcoming year end close, staff identified the need for external accounting support. Outreach was conducted to five firms with relevant public sector and nonprofit experience to assess availability, qualifications, and cost.

DISCUSSION

Of the five firms contacted, two provided formal proposals. The remaining firms either declined due to capacity limitations or did not respond. The proposals received include services such as financial record clean-up, reconciliation support, internal control review, staff training, and audit preparation assistance.

Veronica Marie Bookkeeping proposes a focused, short-term bookkeeping clean-up engagement. The scope is limited to ensuring that all financial transactions are accurately entered and reconciled within QuickBooks, including bank accounts, credit cards, loans, payroll, and journal entries. The proposal also includes correcting balance sheet and income statement accounts and providing basic instruction to staff for maintaining records going forward. The proposed cost is between \$2,500 and \$3,500, plus the cost of a remote desktop software making it a lower-cost, task-specific solution primarily aimed at bringing current records up to date.

Platinum Strategies, Inc. offers a comprehensive, full-service financial consulting approach. Their proposal includes financial record clean-up but extends well beyond that to include financial analysis, internal control review, policy and procedure development, budgeting support, audit preparation, and ongoing advisory services. The firm emphasizes a structured methodology that includes assessment, implementation of improved processes, staff training, and long-term operational support. The proposed not-to-exceed cost is approximately \$45,000 through June 30, 2027, reflecting a broader scope and deeper level of engagement.

Engaging a CPA firm at this time will help ensure accurate and complete financial records, improve internal processes, and position the organization for a more efficient and successful

MEMORANDUM

audit. In addition, staff training will support long-term sustainability and reduce reliance on external support.

Staff reviewed both proposals for scope, experience, and cost, and determined that both firms are qualified to perform the work. A final selection will be based on best value and alignment with organizational needs.

FISCAL IMPACT

The cost of services will be based on the selected firm's proposal and will be accommodated within the current budget or through reallocation of existing funds, as necessary. Engaging these services is expected to reduce potential audit risks and avoid higher costs associated with prolonged audit findings or corrective actions.

Midway Heights County Water District Field Report – April 2026

Treated Water Purchased and Usage

3.91 million gallons for an estimated average service connection use of 288 gallons per day, based on 452 active service connections.

Irrigation Water Purchased

8.71 million gallons with an approximate demand of 12.35 million gallons. The reservoir is low from increased demand, so we requested PCWA turn the canal up to 80 Miners inches to compensate for higher demand. The current level of the reservoir is approximately 5 feet below full.

Water Line Repairs and Call Outs

1. Irrigation Pump- Pump Station
 - a. Irrigation water pump has been purchased.
 - b. Estimated delivery time is 4-5 weeks.
2. Irrigation PRV- 3” PRV on Cedar Pines was cleared and functioning properly.
 - a. The strainer was clogged.
3. Treated Valve- 6” Treated valve (across from Pine Vista) repair.
 - a. Valve has been repaired and a new treated blow-off has been installed.
4. Haywire West Treated PRV
 - a. After the Haywire treated PRV was turned on, calls reported low pressure in the area and was turned up.
5. Auxiliary Treated Tank Outage
 - a. The power surge protector on the treated tank went out due to lightning.
 - b. The treated tank is being manually turned on to fill the tank until the old surge protector is replaced.

Miscellaneous

1. Washington Ridge Fire Mitigation Project
 - a. Washington Ridge will be doing work on May 14th and 15th.
2. Reservoir status
 - a. We have increased our intake from PCWA Boardman Canal to 80 Miners Inches from 18 Miners Inches to accommodate for high demand. We will most likely stay at this flow for summer usage.

Capital Improvements

1. None to report

Upcoming Work

1. Replace power surge on auxiliary treated tank on Coyote Hill
2. Pump station raw water pump replacement/install
3. Clark mainline abandonment

MIDWAY HEIGHTS COUNTY WATER DISTRICT
FUNDS SUMMARY

April 2026

REGULAR BOARD MEETING
May 21, 2026

OPERATING FUNDS:

Placer County-MHCWD Investment Trust Fund (32005):

Balance as of: (03/31/26) **\$ 435,839.90**

*(Includes: Current Fiscal Year Operation Fund, Capital Facilities Funds, Emergency Fund, Rehabilitation and Replacement Reserve Funds and Rate Stabilization Funds)

Wells Fargo Bank:

Adjusted Bank Statement Balance (04/30/2026--Reconciled to Checking Account #1670 General) ** **\$ 44,307.71**

CALIFORNIA BANK & Trust:

Adjusted Bank Statement Balance (04/30/26-- Reconciled Money Market Account #6809 Tank Loan) ** **\$ 44,762.69**

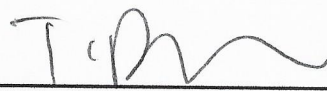
**See the attached Reconciliation Summary and Check Register for detail.

LOAN BALANCES

STATE REVOLVING FUND (0.33 MG tank and improvements, 2014, 20 year loan)

Balance (12/31/25) **\$420,737.09**

APPROVAL OF ACCOUNT TRANSFERS & BILLS PAID FOR THE MONTH OF APRIL 2026



Treasurer of the Board

12:22 PM
05/11/26

Midway Heights CWD
Reconciliation Summary

10005 - Cash in Checking-1670, Period Ending 04/30/2026

	<u>Apr 30, 26</u>
Beginning Balance	34,038.25
Cleared Transactions	
Checks and Payments - 46 items	-70,626.12
Deposits and Credits - 19 items	80,895.58
	<u>10,269.46</u>
Total Cleared Transactions	<u>10,269.46</u>
Cleared Balance	<u><u>44,307.71</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	-8,297.41
	<u>-8,297.41</u>
Total Uncleared Transactions	<u>-8,297.41</u>
Register Balance as of 04/30/2026	<u><u>36,010.30</u></u>
New Transactions	
Deposits and Credits - 2 items	1,458.93
	<u>1,458.93</u>
Total New Transactions	<u>1,458.93</u>
Ending Balance	<u><u>37,469.23</u></u>

12:24 PM
05/11/26

Midway Heights CWD
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						34,038.25
Cleared Transactions						
Checks and Payments - 46 items						
Bill Pmt -Check	04/01/2026	eft	Aborn Powers	X	-809.49	-809.49
Bill Pmt -Check	04/02/2026	eft	PCWA	X	-11,465.22	-12,274.71
Bill Pmt -Check	04/02/2026	eft	Paycom	X	-4,609.24	-16,883.95
Bill Pmt -Check	04/02/2026	eft	PCWA	X	-2,053.65	-18,937.60
Bill Pmt -Check	04/02/2026	eft	Paycom	X	-221.64	-19,159.24
Bill Pmt -Check	04/03/2026	10040	Wyatt Paul	X	-5,848.71	-25,007.95
Bill Pmt -Check	04/03/2026	10034	Michaelangelo Taylor	X	-3,388.99	-28,396.94
Bill Pmt -Check	04/03/2026	10032	Deppner, Theodora	X	-3,102.78	-31,499.72
Bill Pmt -Check	04/03/2026	10033	Hannah Osborn	X	-2,895.88	-34,395.60
Bill Pmt -Check	04/03/2026	10039	Trisha Dipaola	X	-554.10	-34,949.70
Bill Pmt -Check	04/03/2026	10036	RobbinsE	X	-445.20	-35,394.90
Bill Pmt -Check	04/03/2026	10035	Nevins, Pauline	X	-332.46	-35,727.36
Bill Pmt -Check	04/03/2026	10037	Ron Tucker	X	-221.64	-35,949.00
Bill Pmt -Check	04/03/2026	10038	Stan Burton	X	-221.64	-36,170.64
Bill Pmt -Check	04/07/2026	eft	AT&T U-verse	X	-107.00	-36,277.64
Bill Pmt -Check	04/07/2026	eft	PG&E	X	-77.19	-36,354.83
Bill Pmt -Check	04/07/2026	eft	PG&E	X	-31.94	-36,386.77
Bill Pmt -Check	04/09/2026	10052	Hydros Engineering, Inc.	X	-5,025.00	-41,411.77
Bill Pmt -Check	04/09/2026	10059	California Bank & Trust	X	-4,519.20	-45,930.97
Bill Pmt -Check	04/09/2026	10057	TiffanyJ	X	-2,171.16	-48,102.13
Bill Pmt -Check	04/09/2026	10050	HBE Rentals	X	-1,706.80	-49,808.93
Bill Pmt -Check	04/09/2026	10045	Best Best & Krieger LLP	X	-1,316.00	-51,124.93
Bill Pmt -Check	04/09/2026	10053	New Direction Services	X	-519.96	-51,644.89
Bill Pmt -Check	04/09/2026	10046	Big Brand Tire & Service	X	-244.84	-51,889.73
Bill Pmt -Check	04/09/2026	10047	Continental Utility Solutions, I...	X	-240.00	-52,129.73
Bill Pmt -Check	04/09/2026	10055	Superfast Copy	X	-147.94	-52,277.67
Bill Pmt -Check	04/09/2026	10056	Tel-Com	X	-144.50	-52,422.17
Bill Pmt -Check	04/09/2026	10043	AT&T-CalNet	X	-120.63	-52,542.80
Bill Pmt -Check	04/09/2026	10048	Cranmer Analytical Laboratory	X	-120.00	-52,662.80
Bill Pmt -Check	04/09/2026	10044	Beam Security Systems, INC	X	-84.00	-52,746.80
Bill Pmt -Check	04/09/2026	10051	Hills Flat Lumber Co.	X	-52.08	-52,798.88
Bill Pmt -Check	04/09/2026	10042	Anderson's Sierra Pipe Com...	X	-19.88	-52,818.76
Bill Pmt -Check	04/10/2026	eft	CalPERS Retire Payments	X	-2,111.07	-54,929.83
Bill Pmt -Check	04/10/2026	eft	CalPERS Health Benefits Di...	X	-2,105.14	-57,034.97
Bill Pmt -Check	04/10/2026	eft	CalPERS Retire Payments	X	-1,906.22	-58,941.19
Bill Pmt -Check	04/10/2026	eft	CalPERS Retirement System	X	-400.00	-59,341.19
Bill Pmt -Check	04/10/2026	eft	Paychex, Inc.	X	-245.75	-59,586.94
Check	04/13/2026	eft	Wells Fargo	X	-212.52	-59,799.46
Bill Pmt -Check	04/16/2026	10061	Nigro & Nigro, PC	X	-8,000.00	-67,799.46
Bill Pmt -Check	04/16/2026	10060	Cooks Portable Toilets	X	-161.08	-67,960.54
Bill Pmt -Check	04/17/2026	eft	Verizon Wireless	X	-153.48	-68,114.02
Bill Pmt -Check	04/20/2026	eft	PG&E	X	-197.59	-68,311.61
Bill Pmt -Check	04/21/2026	eft	Frontier Communications	X	-73.36	-68,384.97
Bill Pmt -Check	04/21/2026	eft	Frontier Communications	X	-73.36	-68,458.33
Bill Pmt -Check	04/21/2026	eft	ChoiceBuilder Insurance Ser...	X	-56.72	-68,515.05
Bill Pmt -Check	04/30/2026	eft	CalPERS Retire Payments	X	-2,111.07	-70,626.12
Total Checks and Payments					-70,626.12	-70,626.12

Midway Heights CWD
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 19 items						
Deposit	04/01/2026			X	4,271.98	4,271.98
Deposit	04/02/2026			X	1,309.52	5,581.50
Deposit	04/06/2026			X	8,652.26	14,233.76
Transfer	04/08/2026			X	50,000.00	64,233.76
Deposit	04/10/2026			X	130.64	64,364.40
Deposit	04/13/2026			X	143.69	64,508.09
Deposit	04/13/2026			X	542.68	65,050.77
Deposit	04/13/2026			X	614.34	65,665.11
Deposit	04/13/2026			X	9,240.38	74,905.49
Deposit	04/15/2026			X	948.73	75,854.22
Deposit	04/16/2026			X	308.36	76,162.58
Deposit	04/16/2026			X	330.92	76,493.50
Deposit	04/20/2026			X	180.31	76,673.81
Deposit	04/20/2026			X	199.63	76,873.44
Deposit	04/23/2026			X	1,149.39	78,022.83
Deposit	04/27/2026			X	284.37	78,307.20
Deposit	04/27/2026			X	400.00	78,707.20
Deposit	04/27/2026			X	2,027.98	80,735.18
Deposit	04/29/2026			X	160.40	80,895.58
Total Deposits and Credits					80,895.58	80,895.58
Total Cleared Transactions					10,269.46	10,269.46
Cleared Balance					10,269.46	44,307.71
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	04/09/2026	10049	Ferguson Waterworks		-6,097.38	-6,097.38
Bill Pmt -Check	04/09/2026	10054	Sauers Engineering Inc.		-1,850.00	-7,947.38
Bill Pmt -Check	04/09/2026	10041	ACWA		-312.50	-8,259.88
Bill Pmt -Check	04/09/2026	10058	Wyatt Paul		-37.53	-8,297.41
Total Checks and Payments					-8,297.41	-8,297.41
Total Uncleared Transactions					-8,297.41	-8,297.41
Register Balance as of 04/30/2026					1,972.05	36,010.30
New Transactions						
Deposits and Credits - 2 items						
Deposit	05/01/2026				219.96	219.96
Deposit	05/04/2026				1,238.97	1,458.93
Total Deposits and Credits					1,458.93	1,458.93
Total New Transactions					1,458.93	1,458.93
Ending Balance					3,430.98	37,469.23

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Midway Heights CWD
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 04/30/2026

	<u>Apr 30, 26</u>
Beginning Balance	40,237.25
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,525.44</u>
Total Cleared Transactions	<u>4,525.44</u>
Cleared Balance	<u><u>44,762.69</u></u>
Uncleared Transactions	
Deposits and Credits - 1 item	<u>45.00</u>
Total Uncleared Transactions	<u>45.00</u>
Register Balance as of 04/30/2026	<u><u>44,807.69</u></u>
New Transactions	
Deposits and Credits - 1 item	<u>4,519.20</u>
Total New Transactions	<u>4,519.20</u>
Ending Balance	<u><u>49,326.89</u></u>

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05/11/26

Midway Heights CWD
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						40,237.25
Cleared Transactions						
Deposits and Credits - 2 items						
Bill	04/09/2026	Apr 2...	California Bank & ...	X	4,519.20	4,519.20
Deposit	04/30/2026			X	6.24	4,525.44
Total Deposits and Credits					4,525.44	4,525.44
Total Cleared Transactions					4,525.44	4,525.44
Cleared Balance					4,525.44	44,762.69
Uncleared Transactions						
Deposits and Credits - 1 item						
Check	12/30/2025		California Bank & ...		45.00	45.00
Total Deposits and Credits					45.00	45.00
Total Uncleared Transactions					45.00	45.00
Register Balance as of 04/30/2026					4,570.44	44,807.69
New Transactions						
Deposits and Credits - 1 item						
Bill	05/01/2026	May ...	California Bank & ...		4,519.20	4,519.20
Total Deposits and Credits					4,519.20	4,519.20
Total New Transactions					4,519.20	4,519.20
Ending Balance					9,089.64	49,326.89

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2027 Fiscal Year**

Draft V 2

May 21, 2026

Midway Heights County Water District
Fiscal Year 2027 Draft V2

Budget..... 1-7
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MHCWD BUDGET FISCAL YEAR 2027 DRAFT

July 1, 2026 to June 30, 2027

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED
<u>SALES, FEES AND REIMBURSEMENTS</u>							
1) Irrigation Water Resale	<u>\$258,641</u>	<u>\$258,641</u>	<u>\$0</u>		<u>\$258,127</u>	<u>\$258,127</u>	<u>\$0</u>
a) Miners Inch Service	\$159,927	\$159,927	\$0		\$159,640	\$159,640	\$0
b) Metered Service Charge	\$77,271	\$77,271	\$0		\$77,271	\$77,271	\$0
c) Metered Water Usage	\$21,443	\$21,443	\$0		\$21,216	\$21,216	\$0
2) Treated Water Resale	<u>\$496,879</u>	<u>\$0</u>	<u>\$496,879</u>		<u>\$496,013</u>	<u>\$0</u>	<u>\$496,013</u>
a) Service Charges	\$344,429		\$344,429		\$343,046	\$0	\$343,046
b) Metered Water Usage	\$152,450		\$152,450		\$152,967	\$0	\$152,967
3) Late Charges/Returned Check Fees	<u>\$2,376</u>	<u>\$1,039</u>	<u>\$1,337</u>		<u>\$2,957</u>	<u>\$1,302</u>	<u>\$1,655</u>
a) Late charges	\$2,220	\$970	\$1,250		\$2,801	\$1,230	\$1,570
b) Returned check fees	\$156	\$68	\$88		\$156	\$71	\$85
4) Irrigation Reconnection Fees	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>		<u>\$600</u>	<u>\$600</u>	<u>\$0</u>
5) Treated Reconnection Fees	<u>\$125</u>	<u>\$0</u>	<u>\$125</u>		<u>\$125</u>	<u>\$0</u>	<u>\$125</u>
6) Installations-Irrigation (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>		<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>
7) Installations-Treated (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>		<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>
TOTAL-SALES, FEES AND REIMBURSEMENTS:	<u>\$766,621</u>	<u>\$264,280</u>	<u>\$502,341</u>		<u>\$765,822</u>	<u>\$264,029</u>	<u>\$501,793</u>

Operational Expenditures

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED	FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED	
1) Irrigation Water Purchase	<u>\$56,003</u>	<u>\$56,003</u>	<u>\$0</u>	<u>\$59,363</u>	<u>\$59,363</u>	<u>\$0</u>	A
2) Treated Water Purchase	<u>\$137,476</u>	<u>\$0</u>	<u>\$137,476</u>	<u>\$145,725</u>	<u>\$0</u>	<u>\$145,725</u>	B
3) Payroll	<u>\$352,645</u>	<u>\$157,826</u>	<u>\$194,819</u>	<u>\$320,226</u>	<u>\$144,315</u>	<u>\$175,911</u>	C
a) Administration/Office	\$130,683	\$57,123	\$73,560	\$110,320	\$49,644	\$60,676	
b) Administration/Office salaries reimbursed	\$500	\$250	\$250	\$500	\$250	\$250	
c) Field salaries	\$153,379	\$70,457	\$82,922	\$153,410	\$69,035	\$84,376	
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880	\$3,760	\$1,880	\$1,880	
e) Health Benefits	\$64,323	\$28,116	\$36,207	\$52,236	\$23,506	\$28,730	
4) Employer Payroll Liabilities	<u>\$47,199</u>	<u>\$21,032</u>	<u>\$26,167</u>	<u>\$42,154</u>	<u>\$18,969</u>	<u>\$23,185</u>	D
a) CalPERS Pension	\$24,697	\$11,114	\$13,583	\$14,945	\$6,725	\$8,220	
b) CalPERS Pension-Unfunded Liabilities	\$16,108	\$7,041	\$9,067	\$18,229	\$8,203	\$10,026	
c) Social Security	\$2,062	\$928	\$1,134	\$5,004	\$2,252	\$2,752	
d) Medicare	\$4,332	\$1,949	\$2,383	\$3,975	\$1,789	\$2,187	
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	
5) Professional Services	<u>\$64,089</u>	<u>\$25,981</u>	<u>\$38,108</u>	<u>\$104,917</u>	<u>\$47,213</u>	<u>\$57,704</u>	
a) Legal	\$19,000	\$8,305	\$10,695	\$15,000	\$6,750	\$8,250	
b) Engineering	\$6,000	\$2,623	\$3,377	\$46,000	\$20,700	\$25,300	E
c) Accounting/Audit/Payroll	\$20,960	\$9,162	\$11,798	\$25,000	\$11,250	\$13,750	F
d) Laboratory Analysis	\$4,650	\$0	\$4,650	\$4,917	\$0	\$4,917	
e) Software and Software Support	\$13,479	\$5,892	\$7,587	\$14,000	\$6,300	\$7,700	G

A & B - 6% increase 2027

C- 2.8% COLA included, PT GM working 20hrs per wk @ \$52, Teddi back to 20 hrs per month

D- employee cost sheet

E- addition of 40000 for rate study, will need to add more if Gerry continues as Interim GM past July 1

F- paycom 5556 nigro 15500 VM bookkeeping 3500

G- customer notification software \$1000

Operational Expenditures

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED	FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED	
6) Contract Field Work	<u>\$11,240</u>	<u>\$6,120</u>	<u>\$5,120</u>	<u>\$61,240</u>	<u>\$55,559</u>	<u>\$5,681</u>	
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$5,000	\$0	\$55,000	\$55,000	\$0	H
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0	
c) Contract Treated Repairs/Maintenance	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	I
d) Treated Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0	
e) Backfill Material	\$1,000	\$1,000	\$0	\$1,000	\$439	\$561	
f) Backfill Material (reimbursed)	\$240	\$120	\$120	\$240	\$120	\$120	
7) Office	<u>\$4,700</u>	<u>\$2,054</u>	<u>\$2,646</u>	<u>\$4,367</u>	<u>\$1,915</u>	<u>\$2,452</u>	
a) Supplies	\$3,700	\$1,617	\$2,083	\$3,367	\$1,476	\$1,890	
b) Maintenance/Repairs/Replacement	\$1,000	\$437	\$563	\$1,000	\$439	\$561	
8) Postage	<u>\$3,731</u>	<u>\$1,631</u>	<u>\$2,100</u>	<u>\$3,485</u>	<u>\$1,528</u>	<u>\$1,956</u>	
9) Telephone & Alarms	<u>\$8,610</u>	<u>\$3,764</u>	<u>\$4,846</u>	<u>\$8,324</u>	<u>\$3,649</u>	<u>\$4,674</u>	
10) Utilities (Electric & Telemetry)	<u>\$7,488</u>	<u>\$3,273</u>	<u>\$4,215</u>	<u>\$8,046</u>	<u>\$3,530</u>	<u>\$4,516</u>	
11) Publications/Dues/Fees	<u>\$9,000</u>	<u>\$3,803</u>	<u>\$5,197</u>	<u>\$9,368</u>	<u>\$3,980</u>	<u>\$5,388</u>	
a) Publications & Publishing	\$1,800	\$787	\$1,013	\$1,600	\$702	\$898	
b) Licenses Fees	\$300	\$0	\$300	\$300	\$0	\$300	J
c) Dues and Subscriptions	\$6,900	\$3,016	\$3,884	\$7,468	\$3,278	\$4,189	
12) Election Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,115</u>	<u>\$924</u>	<u>\$1,190</u>	K
13) Director's Fees	<u>\$10,440</u>	<u>\$4,563</u>	<u>\$5,877</u>	<u>\$10,440</u>	<u>\$4,698</u>	<u>\$5,742</u>	

H- considerable increase for reservoir repair 31,000 from Irrig R&R, rest from operations budget

I- consider increase for remaining treated prv replacement

J- removal of PT GM certs

K- estimation from 2024 election

Operational Expenditures

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED	
14) Insurance	<u>\$32,919</u>	<u>\$14,389</u>	<u>\$18,530</u>		<u>\$30,455</u>	<u>\$13,705</u>	<u>\$16,750</u>	L
a) Liability & Property	\$25,282	\$11,051	\$14,231		\$25,282	\$11,377	\$13,905	
b) Workers Comp. Insurance	\$7,637	\$3,338	\$4,299		\$5,173	\$2,328	\$2,845	
15) Operation & Maintenance Materials	<u>\$13,800</u>	<u>\$6,550</u>	<u>\$7,250</u>		<u>\$18,500</u>	<u>\$5,414</u>	<u>\$10,094</u>	
a) Irrigation - maintenance expense	\$4,800	\$4,800	\$0		\$5,000	\$5,000	\$0	M
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$1,750	\$1,750	\$0	
c) Treated - maintenance expense	\$5,500	\$0	\$5,500		\$10,000	\$0	\$10,000	M
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$1,750	\$0	\$1,750	
16) Mileage Reimbursement	<u>\$500</u>	<u>\$219</u>	<u>\$281</u>		<u>\$250</u>	<u>\$113</u>	<u>\$138</u>	N
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,311</u>	<u>\$1,689</u>		<u>\$3,000</u>	<u>\$1,316</u>	<u>\$1,684</u>	
18) Safety Equipment	<u>\$3,400</u>	<u>\$1,486</u>	<u>\$1,914</u>		<u>\$3,000</u>	<u>\$1,374</u>	<u>\$1,759</u>	
19) Water Board System Fee	<u>\$5,695</u>	<u>\$0</u>	<u>\$5,695</u>		<u>\$5,695</u>	<u>\$0</u>	<u>\$5,695</u>	
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$16,333</u>	<u>\$7,139</u>	<u>\$9,194</u>		<u>\$17,163</u>	<u>\$7,529</u>	<u>\$9,634</u>	
a) maintenance	\$3,500	\$1,530	\$1,970		\$4,567	\$2,004	\$2,563	
b) fuel	\$11,533	\$5,041	\$6,492		\$12,363	\$5,423	\$6,940	

L- liability from 2026 budget, WC from Employee cost (less field employees)

M-Increase materials budget as past years have gone over budget

N- reduced mileage rarely used

Operational Expenditures

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED
21) Rentals	<u>\$13,026</u>	<u>\$5,694</u>	<u>\$7,332</u>		<u>\$13,652</u>	<u>\$6,143</u>	<u>\$7,509</u>
a) Office Rental	\$9,034	\$3,949	\$5,085		\$9,708	\$4,369	\$5,339
b) Field Equipment Rental	\$2,000	\$874	\$1,126		\$2,000	\$900	\$1,100
c) Portable Toilet	\$1,992	\$871	\$1,121		\$1,944	\$875	\$1,069
22) Bank Charges	<u>\$1,100</u>	<u>\$481</u>	<u>\$619</u>		<u>\$1,100</u>	<u>\$481</u>	<u>\$619</u>
23) Admin. Fees (includes LAFCO fees)	<u>\$2,100</u>	<u>\$918</u>	<u>\$1,182</u>		<u>\$2,100</u>	<u>\$918</u>	<u>\$1,182</u>
TOTAL-OPERATING EXPENDITURES	<u>\$804,495</u>	<u>\$323,675</u>	<u>\$480,820</u>		<u>\$874,683</u>	<u>\$382,635</u>	<u>\$489,189</u>
NET REVENUE-OPERATIONAL	<u>(\$37,873)</u>	<u>(\$59,395)</u>	<u>\$21,522</u>		<u>(\$108,861)</u>	<u>(\$118,607)</u>	<u>\$12,604</u>

K&L - kept same as 2026

OTHER REVENUE

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED
1) Treated Water Connections	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
2) Taxes	<u>\$62,500</u>	<u>\$27,319</u>	<u>\$35,181</u>		<u>\$62,500</u>	<u>\$27,319</u>	<u>\$35,181</u>
3) Non-Dedicated Interest from Investments	<u>\$15,132</u>	<u>\$6,614</u>	<u>\$8,518</u>		<u>\$11,819</u>	<u>\$5,176</u>	<u>\$6,643</u>
4) Grants-PCWA	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5) Miscellaneous income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL-OTHER REVENUE:	<u>\$82,632</u>	<u>\$33,934</u>	<u>\$48,698</u>		<u>\$79,319</u>	<u>\$32,495</u>	<u>\$46,824</u>

Funding Of Contingencies & Reserves

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED
1) Treated Water Capital Facilities above item funded by treated connection charges	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
2) Rehabilitation & Replacement Reserve Fund above item funded by water charges	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3) Vehicle/Mobile Equipment Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
NET REVENUE-OTHER	<u>\$77,632</u>	<u>\$33,934</u>	<u>\$43,698</u>		<u>\$74,319</u>	<u>\$32,495</u>	<u>\$41,824</u>

TOTAL-NET REVENUE	<u>\$39,759</u>	<u>(\$25,461)</u>	<u>\$65,220</u>		<u>(\$34,542)</u>	<u>(\$86,112)</u>	<u>\$54,428</u>
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CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

<u>FUNDING SOURCE</u>	<u>FY 2026 APPROVED</u>	<u>FY 2026 IRRIGATION</u>	<u>FY 2026 TREATED</u>		<u>FY 2027 DRAFT TOTAL</u>	<u>FY 2027 IRRIGATION</u>	<u>FY 2027 TREATED</u>
1) Rehabilitation & Replacement Reserve Fund	<u>\$7,499</u>	<u>\$7,499</u>	<u>\$0</u>		<u>\$31,531</u>	<u>\$31,531</u>	<u>\$0</u>
2) Vehicle/Mobile Equipment Reserve	<u>\$17,962</u>	<u>\$17,962</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL-FUNDING SOURCE:	<u>\$25,461</u>	<u>\$25,461</u>	<u>\$0</u>		<u>\$31,531</u>	<u>\$31,531</u>	<u>\$0</u>

M- to assist with funding reservoir repair

<u>CAPITAL EXPENDITURES</u>							
1) Capital Expenses	<u>\$54,786</u>	<u>\$0</u>	<u>\$54,786</u>		<u>\$56,500</u>	<u>\$0</u>	<u>\$56,500</u>
a) Treated tank loan debt services	<u>\$54,786</u>	<u>\$0</u>	<u>\$54,786</u>		<u>\$56,500</u>	<u>\$0</u>	<u>\$56,500</u>
TOTAL-Expenditures	<u>\$54,786</u>	<u>\$0</u>	<u>\$54,786</u>		<u>\$56,500</u>	<u>\$0</u>	<u>\$56,500</u>
NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	<u>(\$29,325)</u>	<u>\$30,461</u>	<u>(\$54,786)</u>		<u>(\$24,969)</u>	<u>\$31,531</u>	<u>(\$56,500)</u>
NET TOTAL-FISCAL YEAR BUDGET	<u>\$10,434</u>	<u>\$10,434</u>	<u>\$5,434</u>		<u>(\$59,511)</u>	<u>(\$54,581)</u>	<u>(\$2,072)</u>

Midway Heights County Water District

Fiscal Year 2027

SALES, FEES AND REIMBURSEMENTS: PAGE 1

EXPENDITURES DETAIL: PAGE 2-5

Note: shared item costs are allocated based a percentage of the customer base of irrigation customers (44%) and treated customers (56%).

1. Irrigation Water Purchase

Provides funding for irrigation water purchases from Placer County Water Agency (PCWA). PCWA is currently undergoing a five-year rate increase that will raise the cost of irrigation water by about 40%. 2027 is 6%

2. Treated Water Purchase

Provides funding for treated water purchases from PCWA. PCWA is currently undergoing a five-year rate increase that will raise the cost of irrigation water by about 45%. 2027 is 9.5%

3. Salaries and Benefits

This category represents direct and indirect costs associated with the funding for personnel employed by the District for administration and field operations. COLA is expected to be 2.8% this year.

Administration/ Office

Provides funding for administration salary costs. This includes a part time General Manager at \$52 per hour to accommodate the districts continued efforts to recruit this position.

Administration/Office Salaries Reimbursed

Administrative cost reimbursed to the District for events such as installation of water services.

Field Salaries

Provides funding for field operations salary costs.

Field Salaries Reimbursed

Field costs reimbursed to the District for events such as installation of water services.

Health Benefits

Provides funding for payments related to employee health benefits.

4. Employer Payroll Liabilities

Represents payments associated with employer payroll liabilities: social security, PERS retirement, and Medicare.

5. Professional Services

Legal

Provides funding for administrative services by the District's legal counsel. Based on three year average.

Engineering

Provides funding for projects provided by the District's engineering consultants and for proposed rate study consultants.

Accounting/ Audit/ Payroll

Provides funding for the preparation of the District's annual audit, for the District's accountant, and payroll software.

Laboratory Analysis

Provides funding for laboratory services for mandated water quality monitoring of the water supply. This includes routine distribution system monitoring and emergency repair sampling. Increased cost for lead and copper sampling.

Software and Software Support

Provides funding for the District's maintenance and service agreement for the billing system, software upgrades including upgrade to customer notification system.

6. Contract Field Work:

Contract Irrigation Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's irrigation system done by outside contractors. Drastic increase includes estimate for reservoir repair. Budgeted for one major repair outside of reservoir repair.

Irrigation Installations Reimbursed

Reimbursements associated with installing customer services.

Contract Treated Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's treated system done by outside contractors. Budgeted for one major repair.

Treated Installations Reimbursed

Reimbursements associated with installing customer services.

Backfill Material

Provides funding for backfill material for restoration of areas affected by system repairs.

Backfill Material Reimbursed

Provides funding for backfill material reimbursements for restoration of areas affected by installing water services.

7. Office:

Supplies - Based on three year average

Provides funding for costs associated with the printing of bills, customer correspondence and Board Meeting items as well as all miscellaneous office supplies.

Maintenance/Repairs

Provides funding for costs associated with maintaining and repairing office equipment.

8. Postage

Provides funding for mailing of all customer bills and District correspondence.

9. Telephone and alarms

Provides funding for telephones, cellular phones, pagers, and alarms.

10. Utilities:

Provides funding for telemetry and electrical energy costs for the operation of all District facilities.

11. Publications/Dues/Fees

Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur.

Licenses Fees

Provides funding for operator's licenses.

Dues and Subscriptions

Provides funding for professional organization memberships including ACWA, AWWA, and USA North.

12. Election Expenses

Provides funding for the general election.

13. Director's Fees

Provides funding for the Board of Directors to attend the monthly Board Meetings, standing committee meetings and miscellaneous meetings that may arise. Director fees based on \$120 per meeting and 87 meeting per year. The Board may adopt an ordinance to increase its' compensation by 5% per year.

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates.

Workers Compensation: based on current rates.

15. Operation and Maintenance Material

Irrigation - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's irrigation system. Based on three-year average.

Irrigation - Installation Expense

Provides funding for installation expenses associated with the District's irrigation system.

Treated - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's treated system. Based on three-year average. Increased by \$5000 as historically this fund has gone over budget.

Treated - Installation Expense

Provides funding for installation expenses associated with the District's treated system.

16. Mileage Reimbursement

Provides funding for mileage reimbursement to District employees who use their personal vehicle for District business.

17. Travel, Meetings and Training

Provides funding for meetings and conferences associated with job assignments or related to the conduct of District business. Also provides funds for training materials, programs, and fees to attend training sessions for staff to keep current with new laws, technologies and methods of carrying out the mission of the District.

18. Safety Equipment

Provides funding for worksite safety and personal protective equipment.

19. Water Board System Fee

Provides funding for the State Department of Health Services Drinking Water Program permit.

20. Vehicle/Mobile Equipment M&O:

Provides funding for the maintenance and operation of the District's vehicles and mobile equipment including fuel purchases.

21. Rentals

Office Rental

Provides funding for the District office space rental located at 16733 Placer Hills Rd. Meadow Vista.

Field equipment rental

Provides funding for field equipment rentals.

Portable Toilet

Provides funding for the rental, maintenance and cleaning of the portable toilet located at the District's maintenance yard.

22. Bank Charges

Provides funding for service charges associated with the District's bank accounts. Based on current fees.

23. Administration Fees

Provides funding for miscellaneous administrative fees including LAFCO.

OTHER REVENUE, PAGE 6

3. Non-Dedicated Interest from Investments

The rate of return on investments has increased this past year.

FUNDING OF CONTINGENCIES & RESERVES: PAGE 6

This category accounts for expenditures designated for contingencies and reserves.

1) Treated Water Connections - from connection fees.

2) Rehabilitation & Replacement Reserve Funds- from charges for water service.

3) Vehicle/Mobile Equipment Reserve - funds replacement of vehicles, backhoe, etc. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET: PAGE 7

1) Rehabilitation & Replacement Reserve Fund: \$31,531 to be taken from Irrigation Rehabilitation and Replacement fund if reservoir repair is approved.

2) Vehicle/Mobile Equipment Reserve: This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL EXPENDITURES

1) a) Treated tank loan debt services – Annual expense reduced by approximately \$6,000 due to District meeting loan reserves



admin@mhcwd.org (530) 878-8096
16733 Placer Hills Road, P.O. Box 596, Meadow Vista, CA 95722

GENERAL FUND (375-165):

This fund includes five categories representing the districts investment portfolio. The funds come from various sources as described below. These funds are accessed, as needed, to finance the District's expenses. The monies are transferred via wire to the District's Wells Fargo District Operating Checking Account. The categories are as follows:

CURRENT FISCAL YEAR OPERATION FUND

This fund receives the District's revenue from Placer County for tax payments and interest on investments.

TREATED WATER CAPITAL FACILITIES FUND & IRRIGATION WATER CAPITAL FACILITIES FUND

These two funds receive the transfer of water connection fees, which are segregated and restricted to capital improvement expenses. Separation of these monies from others in the General Fund also allows each fund to earn and accumulate its own interest.

TREATED WATER REHABILITATION AND REPLACEMENT RESERVE FUND & IRRIGATION WATER REHABILITATION AND REPLACEMENT RESERVE FUND

Rehabilitation and Replacement Reserves serve to fund unplanned or accelerated infrastructure rehabilitation or replacement needs when assets wear out before their expected useful life ends or when the District desires to accrue for its future rehabilitation and replacement needs. These reserves may also be used as a source of funds for Capital Improvement Projects.

WATER EMERGENCY CAPITAL RESERVE FUND

The Emergency Capital Reserve is used to fund replacement of critical assets damaged by catastrophic events such as a natural disaster. These funds may also be utilized in the event of financial shortfall related to increased expenses or decreased revenue. The target balance is 15% of the operation and maintenance budget.

**TREATED WATER RATE STABILIZATION RESERVE FUND
&
IRRIGATION WATER RATE STABILIZATION RESERVE FUND**

Water Rate Stabilization Reserves are cash reserves that can mitigate the impacts of occasional revenue shortfalls. Revenue shortfalls can occur because of several factors, including weather factors (mandatory drought restrictions), poor regional economic conditions, increased water conservation, or other unforeseen circumstances. Rate stabilization reserves can help smooth out revenue variability resulting from these factors and help ensure adequate fiscal resources during such times that could otherwise require large rate spikes. Annual revenue in excess of budget is moved to its appropriate reserve. Reserves are drawn down over time to smooth rate increases and should be maintained at 15% of the operation and maintenance budget.

WELLS FARGO DISTRICT OPERATING CHECKING ACCOUNT xxxxxx1670:

This is the District checking account on deposit with Wells Fargo Bank. This account was opened for the express purpose of paying the District's operation and maintenance expenses (monthly accounts payable) in a timely manner. Deposits of all accounts receivable are made directly into this account with transfers to and from the General Fund as needed.

CALIFORNIA BANK -CHECKING ACCOUNT xxxxxx6809

The District set up this account as required by the State of California in order to secure the loan to fund the construction of the 0.33 MG treated storage tank project. This fund was specifically created by, and is described in, the Fiscal Services and Deposit Account Control Agreement for the State of California Department of Public Health Loan Contract implemented November 15, 2011 Funding Agreement Number 3110041-002C. Pursuant to Section 3 (a) of the Agreement, in order to satisfy the Reserve Fund, A check is sent to California Bank & Trust every month, currently in the amount of \$4,519.20 from the District's Wells Fargo Rate Payer Checking Account. Cal Bank and Trust wires the payments of \$27,392.99 to State Water Resources Control Board in January and July. Interest pays for bank fees and a portion of the payment. To meet the reserve fund balance requirements, this account should be at or above \$54,785.98 until the loan is repaid.

Investment Fund @ Placer County 12/31/2025

Current FY Operation Fund	\$110,189.81
Treated Capital Facilities	\$78,329.53
Irrigation Capital Facilities	\$0.00
Treated R and R	\$171,496.92
Irrigation R and R	\$31,530.92
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
TOTAL	\$521,383.93

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2025 Fiscal Year**

End of Year Budget Review

May 21, 2026

Midway Heights County Water District
End of Year budget review Fiscal Year 2025

Budget..... 1-7
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Fund descriptions.....12-13
Fund balances..... 14

MHCWD BUDGET FISCAL YEAR 2025 SIX MONTH REVIEW

July 1, 2024 to June 30, 2025

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED		FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
<u>SALES, FEES AND REIMBURSEMENTS</u>								
1) Irrigation Water Resale	<u>\$251,943</u>	<u>\$251,943</u>	<u>\$0</u>		<u>\$263,693</u>	<u>\$263,693</u>	<u>\$0</u>	105%
a) Miners Inch Service	\$155,616	\$155,616	\$0		\$162,606	\$162,606	\$0	
b) Metered Service Charge	\$76,738	\$76,738	\$0		\$77,170	\$77,170	\$0	
c) Metered Water Usage	\$19,588	\$19,588	\$0		\$23,917	\$23,917	\$0	
2) Treated Water Resale	<u>\$493,634</u>	<u>\$0</u>	<u>\$493,634</u>		<u>\$501,010</u>	<u>\$0</u>	<u>\$501,010</u>	101%
a) Service Charges	\$344,429		\$344,429		\$344,193		\$344,193	
b) Metered Water Usage	\$149,205		\$149,205		\$156,817		\$156,817	
3) Late Charges/Returned Check Fees	<u>\$2,338</u>	<u>\$1,022</u>	<u>\$1,316</u>		<u>\$2,670</u>	<u>\$1,202</u>	<u>\$1,469</u>	114%
a) Late charges	\$2,182	\$954	\$1,228		\$2,592	\$1,166	\$1,426	
b) Returned check fees	\$156	\$68	\$88		\$78	\$35	\$43	
4) Irrigation Reconnection Fees	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>		<u>\$750</u>	<u>\$750</u>	<u>\$0</u>	125%
5) Treated Reconnection Fees	<u>\$125</u>	<u>\$0</u>	<u>\$125</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0%
6) Installations-Irrigation (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0%
7) Installations-Treated (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0%
TOTAL-SALES, FEES AND REIMBURSEMENTS:	<u>\$756,640</u>	<u>\$257,565</u>	<u>\$499,075</u>		<u>\$768,123</u>	<u>\$265,644</u>	<u>\$502,479</u>	102%

Operational Expenditures

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED		FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
1) Irrigation Water Purchase	<u>\$53,215</u>	<u>\$53,215</u>	<u>\$0</u>		<u>\$47,579</u>	<u>\$47,579</u>	<u>\$0</u>	89%
2) Treated Water Purchase	<u>\$129,473</u>	<u>\$0</u>	<u>\$129,473</u>		<u>\$118,787</u>	<u>\$0</u>	<u>\$118,787</u>	92%
3) Payroll	<u>\$382,815</u>	<u>\$171,633</u>	<u>\$211,181</u>		<u>\$327,228</u>	<u>\$141,838</u>	<u>\$185,390</u>	85%
a) Administration/Office	\$145,655	\$63,667	\$81,987		\$140,762	\$63,343	\$77,419	
b) Administration/Office salaries reimbursed	\$500	\$250	\$250		\$0	\$0	\$0	
c) Field salaries	\$181,217	\$83,245	\$97,972		\$138,562	\$56,938	\$81,624	
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880		\$0	\$0	\$0	
e) Health Benefits	\$51,683	\$22,591	\$29,092		\$47,904	\$21,557	\$26,347	
4) Employer Payroll Liabilities	<u>\$47,975</u>	<u>\$21,450</u>	<u>\$26,525</u>		<u>\$58,736</u>	<u>\$26,431</u>	<u>\$32,305</u>	122%
a) CalPERS Pension	\$29,335	\$13,201	\$16,134		\$39,836	\$17,926	\$21,910	
b) CalPERS Pension-Unfunded Liabilities	\$10,752	\$4,700	\$6,052		\$12,974	\$5,838	\$7,136	
c) Social Security	\$2,961	\$1,332	\$1,629		\$1,554	\$699	\$855	
d) Medicare	\$4,928	\$2,217	\$2,710		\$4,373	\$1,968	\$2,405	
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0		\$0	\$0	\$0	
5) Professional Services	<u>\$54,362</u>	<u>\$21,380</u>	<u>\$32,982</u>		<u>\$54,316</u>	<u>\$19,421</u>	<u>\$18,297</u>	100%
a) Legal	\$14,000	\$6,120	\$7,880		\$26,199	\$9,072	\$528	
b) Engineering	\$6,000	\$2,623	\$3,377		\$737	\$332	\$405	
c) Accounting/Audit/Payroll	\$14,960	\$6,539	\$8,421		\$13,276	\$5,974	\$7,302	
d) Laboratory Analysis	\$5,450	\$0	\$5,450		\$5,120	\$0	\$5,120	
e) Software and Software Support	\$13,952	\$6,099	\$7,853		\$8,984	\$4,043	\$4,941	

Operational Expenditures

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
6) Contract Field Work	<u>\$11,240</u>	<u>\$5,557</u>	<u>\$5,683</u>	<u>\$18,597</u>	<u>\$9,238</u>	<u>\$9,360</u>	165%
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$5,000	\$0	\$9,238	\$9,238	\$0	
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0	
c) Contract Treated Repairs/Maintenance	\$5,000	\$0	\$5,000	\$9,360	\$0	\$9,360	
d) Treated Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0	
e) Backfill Material	\$1,000	\$437	\$563	\$0	\$0	\$0	
f) Backfill Material (reimbursed)	\$240	\$120	\$120	\$0	\$0	\$0	
7) Office	<u>\$4,400</u>	<u>\$1,923</u>	<u>\$2,477</u>	<u>\$5,673</u>	<u>\$2,553</u>	<u>\$3,120</u>	129%
a) Supplies	\$3,400	\$1,486	\$1,914	\$5,576	\$2,509	\$3,067	
b) Maintenance/Repairs/Replacement	\$1,000	\$437	\$563	\$97	\$43	\$53	
8) Postage	<u>\$3,488</u>	<u>\$1,525</u>	<u>\$1,963</u>	<u>\$2,450</u>	<u>\$1,102</u>	<u>\$1,347</u>	70%
9) Telephone & Alarms	<u>\$9,208</u>	<u>\$4,025</u>	<u>\$5,183</u>	<u>\$8,897</u>	<u>\$4,003</u>	<u>\$4,893</u>	97%
10) Utilities (Electric & Telemetry)	<u>\$8,460</u>	<u>\$3,698</u>	<u>\$4,762</u>	<u>\$6,889</u>	<u>\$3,100</u>	<u>\$3,789</u>	81%
11) Publications/Dues/Fees	<u>\$8,419</u>	<u>\$3,483</u>	<u>\$4,936</u>	<u>\$6,943</u>	<u>\$3,124</u>	<u>\$3,819</u>	82%
a) Publications & Publishing	\$1,510	\$660	\$850	\$646	\$291	\$355	
b) Licenses Fees	\$450	\$0	\$450	\$240	\$108	\$132	
c) Dues and Subscriptions	\$6,459	\$2,823	\$3,636	\$6,057	\$2,726	\$3,332	
12) Election Expense	<u>\$2,115</u>	<u>\$924</u>	<u>\$1,190</u>	<u>\$1,000</u>	<u>\$450</u>	<u>\$550</u>	47%
13) Director's Fees	<u>\$8,700</u>	<u>\$3,803</u>	<u>\$4,897</u>	<u>\$9,240</u>	<u>\$4,158</u>	<u>\$5,082</u>	106%

D-The District was reimbursed \$2,950 for damage done by a PG&E contractor, see item M under other revenue

E-Most of the supplies for this year have been purchased

F-Most dues have been paid

G-No election, paid in full

Operational Expenditures

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
14) Insurance	<u>\$31,483</u>	<u>\$13,762</u>	<u>\$17,722</u>	<u>\$29,202</u>	<u>\$13,141</u>	<u>\$16,061</u>	93%
a) Liability & Property	\$22,578	\$9,869	\$12,709	\$21,700	\$9,765	\$11,935	
b) Workers Comp. Insurance	\$8,905	\$3,893	\$5,013	\$7,502	\$3,376	\$4,126	
15) Operation & Maintenance Materials	<u>\$21,891</u>	<u>\$5,275</u>	<u>\$16,617</u>	<u>\$18,333</u>	<u>\$3,774</u>	<u>\$14,559</u>	84%
a) Irrigation - maintenance expense	\$3,525	\$3,525	\$0	\$3,774	\$3,774	\$0	
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0	\$0	\$0	\$0	
c) Treated - maintenance expense	\$14,867	\$0	\$14,867	\$14,559	\$0	\$14,559	
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750	\$0	\$0	\$0	
16) Mileage Reimbursement	<u>\$500</u>	<u>\$219</u>	<u>\$281</u>	<u>\$32</u>	<u>\$14</u>	<u>\$18</u>	6%
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,311</u>	<u>\$1,689</u>	<u>\$2,974</u>	<u>\$0</u>	<u>\$2,974</u>	99%
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,311</u>	<u>\$1,689</u>	<u>\$4,003</u>	<u>\$1,801</u>	<u>\$2,201</u>	133%
19) Water Board System Fee	<u>\$4,538</u>	<u>\$0</u>	<u>\$4,538</u>	<u>\$5,117</u>	<u>\$0</u>	<u>\$5,117</u>	113%
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$18,126</u>	<u>\$7,923</u>	<u>\$10,203</u>	<u>\$17,353</u>	<u>\$7,809</u>	<u>\$9,544</u>	96%
a) maintenance	\$5,400	\$2,360	\$3,040	\$1,696	\$763	\$933	
b) fuel	\$13,326	\$5,825	\$7,501	\$15,657	\$7,045	\$8,611	

Operational Expenditures

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED		FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
21) Rentals	<u>\$13,026</u>	<u>\$5,694</u>	<u>\$7,332</u>		<u>\$12,217</u>	<u>\$5,498</u>	<u>\$6,719</u>	94%
a) Office Rental	\$9,034	\$3,949	\$5,085		\$9,034	\$4,065	\$4,969	
b) Field Equipment Rental	\$2,000	\$874	\$1,126		\$1,251	\$563	\$688	
c) Portable Toilet	\$1,992	\$871	\$1,121		\$1,932	\$869	\$1,063	
22) Bank Charges	<u>\$860</u>	<u>\$376</u>	<u>\$484</u>		<u>\$1,322</u>	<u>\$595</u>	<u>\$727</u>	154%
23) Admin. Fees	<u>\$1,800</u>	<u>\$787</u>	<u>\$1,013</u>		<u>\$1,896</u>	<u>\$853</u>	<u>\$1,043</u>	105%
(includes LAFCO fees)								
TOTAL-OPERATING EXPENDITURES	<u>\$822,095</u>	<u>\$329,275</u>	<u>\$492,820</u>		<u>\$758,782</u>	<u>\$296,483</u>	<u>\$445,701</u>	92%
NET REVENUE-OPERATIONAL	<u>(\$65,455)</u>	<u>(\$71,710)</u>	<u>\$6,255</u>		<u>\$9,341</u>	<u>(\$30,838)</u>	<u>\$56,778</u>	-14%

OTHER REVENUE

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED		FY 2025 TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
1) Treated Water Connections	\$5,000	\$0	\$5,000		\$0	\$0	\$0	0%
2) Taxes	\$62,500	\$27,319	\$35,181		\$60,546	\$27,246	\$33,300	97%
3) Non-Dedicated Interest from Investments	\$14,175	\$6,196	\$7,979		\$15,831	\$7,124	\$8,707	112%
4) Grants-PCWA	\$0	\$0	\$0		\$0	\$0	\$0	
5) Miscellaneous income	\$0	\$0	\$0		\$2,950	\$2,950	\$0	N/A
TOTAL-OTHER REVENUE:	\$81,675	\$33,515	\$48,160		\$79,327	\$37,320	\$42,008	97%

Funding Of Contingencies & Reserves

	FY 2025 APPROVED	FY 2025 IRRIGATION	FY 2025 TREATED		TWELVE MONTH REVIEW	FY 2025 IRRIGATION	FY 2025 TREATED	
1) Treated Water Capital Facilities above item funded by treated connection charges	\$5,000	\$0	\$5,000		\$2,909	\$0	\$0	58%
2) Rehabilitation & Replacement Reserve Fund above item funded by water charges	\$0	\$0	\$0		\$0	\$0	\$0	
3) Vehicle/Mobile Equipment Reserve	\$0	\$0	\$0		\$0	\$0	\$0	
TOTAL	\$5,000	\$0	\$5,000		\$2,909	\$0	\$0	58%
NET REVENUE-OTHER	\$76,675	\$33,515	\$43,160		\$76,418	\$37,320	\$42,008	100%
TOTAL-NET REVENUE	\$11,220	(\$38,194)	\$49,414		\$85,759	\$6,481	\$98,786	764%

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

<u>FUNDING SOURCE</u>	<u>FY 2025 APPROVED</u>	<u>FY 2025 IRRIGATION</u>	<u>FY 2025 TREATED</u>		<u>TWELVE MONTH REVIEW</u>	<u>FY 2025 IRRIGATION</u>	<u>FY 2025 TREATED</u>
1) Rehabilitation & Replacement Reserve Fund	<u>\$44,700</u>	<u>\$0</u>	<u>\$44,700</u>		<u>\$12,570</u>	<u>\$0</u>	<u>\$12,570</u>
2) Vehicle/Mobile Equipment Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL-FUNDING SOURCE:	<u>\$44,700</u>	<u>\$0</u>	<u>\$44,700</u>		<u>\$12,570</u>	<u>\$0</u>	<u>\$12,570</u>

<u>CAPITAL EXPENDITURES</u>							
1) Capital Expenses	<u>\$88,740</u>	<u>\$0</u>	<u>\$88,740</u>		<u>\$39,929</u>	<u>\$0</u>	<u>\$39,929</u> 45%
a) Treated tank loan debt services	<u>\$54,240</u>	<u>\$0</u>	<u>\$54,240</u>		<u>\$27,359</u>	<u>\$0</u>	<u>\$27,359</u>
b) Treated PRV project	<u>\$34,500</u>	<u>\$0</u>	<u>\$34,500</u>		<u>\$12,570</u>	<u>\$0</u>	<u>\$12,570</u>
TOTAL-Expenditures	<u>\$88,740</u>	<u>\$0</u>	<u>\$88,740</u>		<u>\$39,929</u>	<u>\$0</u>	<u>\$39,929</u> 45%
NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	<u>(\$44,040)</u>	<u>\$0</u>	<u>(\$44,040)</u>		<u>(\$27,359)</u>	<u>\$0</u>	<u>(\$27,359)</u> 62%
NET TOTAL-FISCAL YEAR BUDGET	<u>(\$32,820)</u>	<u>(\$38,194)</u>	<u>\$5,374</u>		<u>\$58,400</u>	<u>\$6,481</u>	<u>\$71,426</u> -178%

SALES, FEES AND REIMBURSEMENTS: PAGE 1

EXPENDITURES DETAIL: PAGE 2-4

Note: shared item costs are allocated based on a percentage of the customer base of irrigation customers (44%) and treated customers (56%).

1. Irrigation Water Purchase

Provides funding for irrigation water purchases from Placer County Water Agency (PCWA). PCWA is currently undergoing a five year rate increase that will raise the cost of irrigation water by about 40%. This year 7%.

2. Treated Water Purchase

Provides funding for treated water purchases from based on the proposed purchase of Weimar Water Company by PCWA.

3. Salaries and Benefits

This category represents direct and indirect costs associated with the funding for personnel employed by the District for administration and field operations. COLA was reduced from 8.46% to 5% this year.

Administration/ Office

Provides funding for administration salary costs.

Administration/Office Salaries Reimbursed

Administrative cost reimbursed to the District for events such as installation of water services.

Field Salaries

Provides funding for field operations salary costs.

Field Salaries Reimbursed

Field costs reimbursed to the District for events such as installation of water services.

Health Benefits

Provides funding for payments related to employee health benefits.

4. Employer Payroll Liabilities

Represents payments associated with employer payroll liabilities: social security, PERS retirement, and Medicare. To fully fund item 4e), Other Post Employment Benefits-Unfunded Liabilities, would cost \$12,038. There is no requirement to fund the OPEB liability.

5. Professional Services

Legal

Provides funding for administrative services by the District's legal counsel. Based on three year average.

Engineering

Provides funding for projects provided by the District's engineering consultants.

Accounting/ Audit/ Payroll

Provides funding for the preparation of the District's annual audit and for the District's accountant.

Laboratory Analysis

Provides funding for laboratory services for mandated water quality monitoring of the water supply. This includes routine distribution system monitoring and emergency repair sampling.

Software and Software Support

Provides funding for the District's maintenance and service agreement for the billing system, software upgrades, etc. Increased cost relates to introduction of online bill payment and other services.

6. Contract Field Work:

Contract Irrigation Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's irrigation system done by outside contractors. Budgeted for one major repair.

Irrigation Installations Reimbursed

Reimbursements associated with installing customer services.

Contract Treated Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's treated system done by outside contractors. Budgeted for one major repair.

Treated Installations Reimbursed

Reimbursements associated with installing customer services.

Backfill Material

Provides funding for backfill material for restoration of areas affected by system repairs.

Backfill Material Reimbursed

Provides funding for backfill material reimbursements for restoration of areas affected by installing water services.

7. Office:

Supplies - Based on three year average

Provides funding for costs associated with the printing of bills, customer correspondence and Board Meeting items as well as all miscellaneous office supplies.

Maintenance/Repairs

Provides funding for costs associated with maintaining and repairing office equipment.

8. Postage

Provides funding for mailing of all customer bills and District correspondence.

9. Telephone and alarms:

Provides funding for telephones, cellular phones, pagers, and alarms.

10. Utilities:

Provides funding for telemetry and electrical energy costs for the operation of all District facilities.

11. Publications/Dues/Fees

Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur.

Licenses Fees

Provides funding for operator's licenses.

Dues and Subscriptions

Provides funding for professional organization memberships including ACWA, AWWA, CSDA, NRWA, and USA North.

12. Election Expenses

Provides funding for the general election.

13. Director's Fees

Provides funding for the Board of Directors to attend the monthly Board Meeting, standing committee meetings and miscellaneous meetings that may arise. An 8.46% COLA was included.

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates.

Workers Compensation: based on current rates.

15. Operation and Maintenance Material

Irrigation - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's irrigation system. Based on three-year average.

Irrigation - Installation Expense

Provides funding for installation expenses associated with the District's irrigation system.

Treated - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's treated system. Based on three-year average.

Treated - Installation Expense

Provides funding for installation expenses associated with the District's treated system.

16. Mileage Reimbursement

Provides funding for mileage reimbursement to District employees who use their personal vehicle for District business.

17. Travel, Meetings and Training

Provides funding for meetings and conferences associated with job assignments or related to the conduct of District business. Also provides funds for training materials, programs, and fees to attend training sessions for staff to keep current with new laws, technologies and methods of carrying out the mission of the District.

18. Safety Equipment

Provides funding for worksite safety and personal protective equipment.

19. Water Board System Fee

Provides funding for the State Department of Health Services Drinking Water Program permit.

20. Vehicle/Mobile Equipment M&O:

Provides funding for the maintenance and operation of the District's vehicles and mobile equipment including fuel purchases.

21. Rentals

Office Rental

Provides funding for the District office space rental located at 16733 Placer Hills Rd. Meadow Vista.

Field equipment rental

Provides funding for field equipment rentals.

Portable Toilet

Provides funding for the rental, maintenance and cleaning of the portable toilet located at the District's maintenance yard.

22. Bank Charges

Provides funding for service charges associated with the District's bank accounts. Based on current fees

23. Administration Fees

Provides funding for miscellaneous administrative fees including LAFCO.

OTHER REVENUE, PAGE 5

Other revenue includes reimbursement from contractors that damaged our water line.

FUNDING OF CONTINGENCIES & RESERVES: PAGE 6

This category accounts for expenditures designated for contingencies and reserves.

1) Treated Water Connections - from connection fees.

2) Rehabilitation & Replacement Reserve Funds- from charges for water service.

3) Vehicle/Mobile Equipment Reserve - funds replacement of vehicles, backhoe, etc. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET: PAGE 7

1) Rehabilitation & Replacement Reserve Fund:

2) Vehicle/Mobile Equipment Reserve:

CAPITAL EXPENDITURES

A) Treated tank loan services

B) Treated PRV project



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16733 Placer Hills Road, P.O. Box 596, Meadow Vista, CA 95722

GENERAL FUND (375-165):

This fund includes five categories representing the districts investment portfolio. The funds come from various sources as described below. These funds are accessed, as needed, to finance the District's expenses. The monies are transferred via wire to the District's Wells Fargo District Operating Checking Account. The categories are as follows:

CURRENT FISCAL YEAR OPERATION FUND

This fund receives the District's revenue from Placer County for tax payments and interest on investments.

TREATED WATER CAPITAL FACILITIES FUND & IRRIGATION WATER CAPITAL FACILITIES FUND

These two funds receive the transfer of water connection fees, which are segregated and restricted to capital improvement expenses. Separation of these monies from others in the General Fund also allows each fund to earn and accumulate its own interest.

TREATED WATER REHABILITATION AND REPLACEMENT RESERVE FUND & IRRIGATION WATER REHABILITATION AND REPLACEMENT RESERVE FUND

Rehabilitation and Replacement Reserves serve to fund unplanned or accelerated infrastructure rehabilitation or replacement needs when assets wear out before their expected useful life ends or when the District desires to accrue for its future rehabilitation and replacement needs. These reserves may also be used as a source of funds for Capital Improvement Projects.

WATER EMERGENCY CAPITAL RESERVE FUND

The Emergency Capital Reserve is used to fund replacement of critical assets damaged by catastrophic events such as a natural disaster. These funds may also be utilized in the event of financial shortfall related to increased expenses or decreased revenue. The target balance is 15% of the operation and maintenance budget.

**TREATED WATER RATE STABILIZATION RESERVE FUND
&
IRRIGATION WATER RATE STABILIZATION RESERVE FUND**

Water Rate Stabilization Reserves are cash reserves that can mitigate the impacts of occasional revenue shortfalls. Revenue shortfalls can occur because of several factors, including weather factors (mandatory drought restrictions), poor regional economic conditions, increased water conservation, or other unforeseen circumstances. Rate stabilization reserves can help smooth out revenue variability resulting from these factors and help ensure adequate fiscal resources during such times that could otherwise require large rate spikes. Annual revenue in excess of budget is moved to its appropriate reserve. Reserves are drawn down over time to smooth rate increases and should be maintained at 15% of the operation and maintenance budget.

WELLS FARGO DISTRICT OPERATING CHECKING ACCOUNT xxxxxx1670:

This is the District checking account on deposit with Wells Fargo Bank. This account was opened for the express purpose of paying the District's operation and maintenance expenses (monthly accounts payable) in a timely manner. Deposits of all accounts receivable are made directly into this account with transfers to and from the General Fund as needed.

CALIFORNIA BANK -CHECKING ACCOUNT xxxxxx6809

The District set up this account as required by the State of California in order to secure the loan to fund the construction of the 0.33 MG treated storage tank project. This fund was specifically created by, and is described in, the Fiscal Services and Deposit Account Control Agreement for the State of California Department of Public Health Loan Contract implemented November 15, 2011 Funding Agreement Number 3110041-002C. Pursuant to Section 3 (a) of the Agreement, in order to satisfy the Reserve Fund, A check is sent to California Bank & Trust every month, currently in the amount of \$4,519.20 from the District's Wells Fargo Rate Payer Checking Account. Cal Bank and Trust wires the payments of \$27,392.99 to State Water Resources Control Board in January and July. Interest pays for bank fees and a portion of the payment. To meet the reserve fund balance requirements, this account should be at or above \$54,785.98 until the loan is repaid.

Investment Fund @ Placer County 6/30/2025

Current FY Operation Fund	\$105,098.13
Treated Capital Facilities	\$78,149.43
Irrigation Capital Facilities	\$0.00
Treated R and R	\$171,496.92
Irrigation R and R	\$31,530.92
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
TOTAL	\$516,112.15