

**MIDWAY HEIGHTS  
COUNTY WATER DISTRICT**

**Budget  
2023 Fiscal Year**

**APPROVED**

**June 16, 2022**

Midway Heights County Water District  
Fiscal Year 2023

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# MHCWD BUDGET FISCAL YEAR 2023 APPROVED

July 1, 2022 to June 30, 2023

	FY 2022 TOTAL APPROVED	FY 2022 IRRIGATION	FY 2022 TREATED		FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED
<b><u>SALES, FEES AND REIMBURSEMENTS</u></b>							
<b>1) Irrigation Water Resale</b>	<b><u>\$242,587</u></b>	<b><u>\$242,587</u></b>	<b><u>\$0</u></b>		<b><u>\$251,880</u></b>	<b><u>\$251,880</u></b>	<b><u>\$0</u></b>
a) Miners Inch Service	\$150,081	\$150,081	\$0		\$155,852	\$155,852	\$0
b) Metered Service Charge	\$71,280	\$71,280	\$0		\$74,753	\$74,753	\$0
c) Metered Water Usage	\$21,227	\$21,227	\$0		\$21,275	\$21,275	\$0
<b>2) Treated Water Resale</b>	<b><u>\$459,658</u></b>	<b><u>\$0</u></b>	<b><u>\$459,658</u></b>		<b><u>\$486,791</u></b>	<b><u>\$0</u></b>	<b><u>\$486,791</u></b>
a) Service Charges	\$317,483		\$317,483		\$327,963		\$327,963
b) Metered Water Usage	\$142,175		\$142,175		\$158,828		\$158,828
<b>3) Late Charges/Returned Check Fees</b>	<b><u>\$156</u></b>	<b><u>\$78</u></b>	<b><u>\$78</u></b>		<b><u>\$156</u></b>	<b><u>\$78</u></b>	<b><u>\$78</u></b>
a) Late charges	\$0	\$0	\$0		\$0	\$0	\$0
b) Returned check fees	\$156	\$78	\$78		\$156	\$78	\$78
<b>4) Irrigation Reconnection Fees</b>	<b><u>\$600</u></b>	<b><u>\$600</u></b>	<b><u>\$0</u></b>		<b><u>\$600</u></b>	<b><u>\$600</u></b>	<b><u>\$0</u></b>
<b>5) Treated Reconnection Fees</b>	<b><u>\$125</u></b>	<b><u>\$0</u></b>	<b><u>\$125</u></b>		<b><u>\$125</u></b>	<b><u>\$0</u></b>	<b><u>\$125</u></b>
<b>6) Installations-Irrigation</b> (Reimbursed Expenditures)	<b><u>\$4,000</u></b>	<b><u>\$4,000</u></b>	<b><u>\$0</u></b>		<b><u>\$4,000</u></b>	<b><u>\$4,000</u></b>	<b><u>\$0</u></b>
<b>7) Installations-Treated</b> (Reimbursed Expenditures)	<b><u>\$4,000</u></b>	<b><u>\$0</u></b>	<b><u>\$4,000</u></b>		<b><u>\$4,000</u></b>	<b><u>\$0</u></b>	<b><u>\$4,000</u></b>
<b>TOTAL-SALES, FEES AND REIMBURSEMENTS:</b>	<b><u>\$711,126</u></b>	<b><u>\$247,265</u></b>	<b><u>\$463,861</u></b>		<b><u>\$747,552</u></b>	<b><u>\$256,558</u></b>	<b><u>\$490,994</u></b>

**Operational Expenditures**

	<b>FY 2022 TOTAL Approved</b>	<b>FY 2022 IRRIGATION</b>	<b>FY 2022 TREATED</b>		<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>
<b>1) Irrigation Water Purchase</b>	<b><u>\$34,171</u></b>	<b><u>\$34,171</u></b>	<b><u>\$0</u></b>		<b><u>\$39,497</u></b>	<b><u>\$39,497</u></b>	<b><u>\$0</u></b>
<b>2) Treated Water Purchase</b>	<b><u>\$131,559</u></b>	<b><u>\$0</u></b>	<b><u>\$131,559</u></b>		<b><u>\$143,544</u></b>	<b><u>\$0</u></b>	<b><u>\$143,544</u></b>
<b>3) Payroll</b>	<b><u>\$304,736</u></b>	<b><u>\$124,337</u></b>	<b><u>\$180,398</u></b>		<b><u>\$317,427</u></b>	<b><u>\$141,979</u></b>	<b><u>\$175,447</u></b>
a) Administration/Office	\$96,620	\$42,820	\$53,800		\$101,728	\$45,042	\$56,686
b) Administration/Office salaries reimbursed	\$500	\$250	\$250		\$500	\$250	\$250
c) Field salaries	\$157,075	\$58,655	\$98,420		\$164,468	\$74,011	\$90,458
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880		\$3,760	\$1,880	\$1,880
e) Health Benefits	\$46,781	\$20,733	\$26,049		\$46,970	\$20,797	\$26,173
<b>4) Employer Payroll Liabilities</b>	<b><u>\$35,781</u></b>	<b><u>\$14,004</u></b>	<b><u>\$21,777</u></b>		<b><u>\$38,738</u></b>	<b><u>\$17,359</u></b>	<b><u>\$21,379</u></b>
a) CalPERS Pension	\$22,735	\$8,526	\$14,209		\$23,986	\$10,794	\$13,193
b) CalPERS Pension-Unfunded Liabilities	\$8,591	\$3,807	\$4,784		\$10,078	\$4,462	\$5,616
c) Social Security	\$579	\$217	\$362		\$610	\$274	\$335
d) Medicare	\$3,876	\$1,453	\$2,422		\$4,064	\$1,829	\$2,235
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0		\$0	\$0	\$0
<b>5) Professional Services</b>	<b><u>\$42,095</u></b>	<b><u>\$16,462</u></b>	<b><u>\$25,633</u></b>		<b><u>\$43,413</u></b>	<b><u>\$17,296</u></b>	<b><u>\$26,117</u></b>
a) Legal	\$10,000	\$4,432	\$5,568		\$10,000	\$4,428	\$5,572
b) Engineering	\$6,000	\$2,659	\$3,341		\$6,000	\$2,657	\$3,343
c) Accounting/Audit/Payroll	\$12,050	\$5,340	\$6,710		\$13,168	\$5,830	\$7,337
d) Laboratory Analysis	\$4,950	\$0	\$4,950		\$4,350	\$0	\$4,350
e) Software and Software Support	\$9,095	\$4,031	\$5,064		\$9,895	\$4,381	\$5,514
<b>6) Contract Field Work</b>	<b><u>\$5,240</u></b>	<b><u>\$2,563</u></b>	<b><u>\$2,677</u></b>		<b><u>\$11,240</u></b>	<b><u>\$2,563</u></b>	<b><u>\$8,677</u></b>
a) Contract Irrigation Repairs/Maintenance	\$2,000	\$2,000	\$0		\$5,000	\$2,000	\$3,000
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0
c) Contract Treated Repairs/Maintenance	\$2,000	\$0	\$2,000		\$5,000	\$0	\$5,000
d) Treated Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0
e) Backfill Material	\$1,000	\$443	\$557		\$1,000	\$443	\$557
f) Backfill Material (reimbursed)	\$240	\$120	\$120		\$240	\$120	\$120

**Operational Expenditures**

	<b>FY 2022 TOTAL Approved</b>	<b>FY 2022 IRRIGATION</b>	<b>FY 2022 TREATED</b>		<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>
<b>7) Office</b>	<b><u>\$5,400</u></b>	<b><u>\$2,393</u></b>	<b><u>\$3,007</u></b>		<b><u>\$4,600</u></b>	<b><u>\$2,037</u></b>	<b><u>\$2,563</u></b>
a) Supplies	\$4,400	\$1,950	\$2,450		\$3,600	\$1,594	\$2,006
b) Maintenance/Repairs/Replacement	\$1,000	\$443	\$557		\$1,000	\$443	\$557
<b>8) Postage</b>	<b><u>\$2,803</u></b>	<b><u>\$1,242</u></b>	<b><u>\$1,560</u></b>		<b><u>\$2,939</u></b>	<b><u>\$1,301</u></b>	<b><u>\$1,638</u></b>
<b>9) Telephone &amp; Alarms</b>	<b><u>\$6,911</u></b>	<b><u>\$3,063</u></b>	<b><u>\$3,848</u></b>		<b><u>\$6,695</u></b>	<b><u>\$2,964</u></b>	<b><u>\$3,731</u></b>
<b>10) Utilities (Electric &amp; Telemetry)</b>	<b><u>\$4,777</u></b>	<b><u>\$2,326</u></b>	<b><u>\$2,452</u></b>		<b><u>\$8,132</u></b>	<b><u>\$3,008</u></b>	<b><u>\$5,124</u></b>
<b>11) Publications/Dues/Fees</b>	<b><u>\$7,624</u></b>	<b><u>\$3,281</u></b>	<b><u>\$4,343</u></b>		<b><u>\$8,814</u></b>	<b><u>\$3,823</u></b>	<b><u>\$4,991</u></b>
a) Publications & Publishing	\$70	\$31	\$39		\$800	\$354	\$446
b) Licenses Fees	\$220	\$0	\$220		\$180	\$0	\$180
c) Dues and Subscriptions	\$7,334	\$3,250	\$4,084		\$7,834	\$3,469	\$4,365
<b>12) Election Expense</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>		<b><u>\$2,000</u></b>	<b><u>\$886</u></b>	<b><u>\$1,114</u></b>
<b>13) Director's Fees</b>	<b><u>\$9,341</u></b>	<b><u>\$4,140</u></b>	<b><u>\$5,201</u></b>		<b><u>\$9,832</u></b>	<b><u>\$4,353</u></b>	<b><u>\$5,479</u></b>
<b>14) Insurance</b>	<b><u>\$21,886</u></b>	<b><u>\$9,699</u></b>	<b><u>\$12,186</u></b>		<b><u>\$24,044</u></b>	<b><u>\$10,646</u></b>	<b><u>\$13,398</u></b>
a) Liability & Property	\$12,100	\$5,363	\$6,738		\$16,500	\$7,306	\$9,194
b) Workers Comp. Insurance	\$9,786	\$4,337	\$5,449		\$7,544	\$3,340	\$4,204
<b>15) Operation &amp; Maintenance Materials</b>	<b><u>\$14,800</u></b>	<b><u>\$6,550</u></b>	<b><u>\$8,250</u></b>		<b><u>\$11,100</u></b>	<b><u>\$4,550</u></b>	<b><u>\$6,550</u></b>
a) Irrigation - maintenance expense	\$4,800	\$4,800	\$0		\$2,800	\$2,800	\$0
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$1,750	\$1,750	\$0
c) Treated - maintenance expense	\$6,500	\$0	\$6,500		\$4,800	\$0	\$4,800
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$1,750	\$0	\$1,750

<b><u>Operational Expenditures</u></b>	<b>FY 2022 TOTAL Approved</b>	<b>FY 2022 IRRIGATION</b>	<b>FY 2022 TREATED</b>		<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>
16) Mileage Reimbursement	<u>\$500</u>	<u>\$222</u>	<u>\$278</u>		<u>\$500</u>	<u>\$221</u>	<u>\$279</u>
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,330</u>	<u>\$1,670</u>		<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,330</u>	<u>\$1,670</u>		<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>
19) Water Board System Fee	<u>\$2,911</u>	<u>\$0</u>	<u>\$2,911</u>		<u>\$3,711</u>	<u>\$0</u>	<u>\$3,711</u>
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$13,439</u>	<u>\$5,956</u>	<u>\$7,483</u>		<u>\$17,730</u>	<u>\$7,850</u>	<u>\$9,880</u>
a) maintnance	\$3,000	\$1,330	\$1,670		\$3,000	\$1,328	\$1,672
b) fuel	\$10,439	\$4,626	\$5,812		\$14,730	\$6,522	\$8,208
21) Rentals	<u>\$11,672</u>	<u>\$5,173</u>	<u>\$6,499</u>		<u>\$12,260</u>	<u>\$5,428</u>	<u>\$6,832</u>
a) Office Rental	\$7,932	\$3,515	\$4,417		\$8,340	\$3,693	\$4,647
b) Field Equipment Rental	\$2,000	\$886	\$1,114		\$2,000	\$886	\$1,114
c) Portable Toilet	\$1,740	\$771	\$969		\$1,920	\$850	\$1,070
22) Bank Charges	<u>\$1,440</u>	<u>\$638</u>	<u>\$802</u>		<u>\$2,000</u>	<u>\$886</u>	<u>\$1,114</u>
23) Admin. Fees (includes LAFCO fees)	<u>\$1,405</u>	<u>\$623</u>	<u>\$782</u>		<u>\$400</u>	<u>\$177</u>	<u>\$223</u>
<b>TOTAL-OPERATING EXPENDITURES</b>	<b><u>\$664,490</u></b>	<b><u>\$239,502</u></b>	<b><u>\$424,988</u></b>		<b><u>\$714,614</u></b>	<b><u>\$269,481</u></b>	<b><u>\$445,134</u></b>
<b>NET REVENUE-OPERATIONAL</b>	<b><u>\$46,636</u></b>	<b><u>\$7,763</u></b>	<b><u>\$38,873</u></b>		<b><u>\$32,938</u></b>	<b><u>(\$12,922)</u></b>	<b><u>\$45,860</u></b>

**OTHER REVENUE**

	<u>FY 2022 TOTAL Approved</u>	<u>FY 2022 IRRIGATION</u>	<u>FY 2022 TREATED</u>		<u>FY 2023 TOTAL APPROVED</u>	<u>FY 2023 IRRIGATION</u>	<u>FY 2023 TREATED</u>
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>\$50,300</u>	<u>\$22,292</u>	<u>\$28,008</u>		<u>\$53,000</u>	<u>\$23,467</u>	<u>\$29,533</u>
3) Non-Dedicated Interest from Investments	<u>\$3,465</u>	<u>\$1,536</u>	<u>\$1,929</u>		<u>\$900</u>	<u>\$398</u>	<u>\$502</u>
4) Grants-PCWA	<u>\$434,819</u>	<u>\$423,683</u>	<u>\$11,136</u>		<u>\$299,619</u>	<u>\$288,474</u>	<u>\$11,145</u>
5) Miscellaneous income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL-OTHER REVENUE:</b>	<b><u>\$493,584</u></b>	<b><u>\$447,510</u></b>	<b><u>\$46,073</u></b>		<b><u>\$358,519</u></b>	<b><u>\$312,340</u></b>	<b><u>\$46,180</u></b>

**Funding Of Contingencies & Reserves**

	<u>FY 2022 TOTAL Approved</u>	<u>FY 2022 IRRIGATION</u>	<u>FY 2022 TREATED</u>		<u>FY 2023 TOTAL APPROVED</u>	<u>FY 2023 IRRIGATION</u>	<u>FY 2023 TREATED</u>
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>\$25,402</u>	<u>\$25,203</u>	<u>\$199</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>
<b>TOTAL</b>	<b><u>\$30,402</u></b>	<b><u>\$25,203</u></b>	<b><u>\$5,199</u></b>		<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>\$5,000</u></b>
<b>NET REVENUE-OTHER</b>	<b><u>\$463,182</u></b>	<b><u>\$422,307</u></b>	<b><u>\$40,874</u></b>		<b><u>\$353,519</u></b>	<b><u>\$312,340</u></b>	<b><u>\$41,180</u></b>

<b>TOTAL-NET REVENUE</b>	<b><u>\$509,817</u></b>	<b><u>\$430,070</u></b>	<b><u>\$79,747</u></b>		<b><u>\$386,457</u></b>	<b><u>\$299,417</u></b>	<b><u>\$87,040</u></b>
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**CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET**

<b><u>FUNDING SOURCE</u></b>	<b><u>FY 2022 TOTAL Approved</u></b>	<b><u>FY 2022 IRRIGATION</u></b>	<b><u>FY 2022 TREATED</u></b>		<b><u>FY 2023 TOTAL APPROVED</u></b>	<b><u>FY 2023 IRRIGATION</u></b>	<b><u>FY 2023 TREATED</u></b>
1) Rehabilitation & Replacement Reserve Fund	<u>\$103,705</u>	<u>\$103,705</u>	<u>\$0</u>		<u>\$69,905</u>	<u>\$69,905</u>	<u>\$0</u>
2) Vehicle/Mobile Equipment Reserve	<u>\$13,278</u>	<u>\$5,885</u>	<u>\$7,393</u>		<u>\$13,278</u>	<u>\$5,879</u>	<u>\$7,399</u>
<b><u>TOTAL-FUNDING SOURCE:</u></b>	<b><u>\$116,983</u></b>	<b><u>\$109,590</u></b>	<b><u>\$7,393</u></b>		<b><u>\$83,183</u></b>	<b><u>\$75,784</u></b>	<b><u>\$7,399</u></b>
<b><u>CAPITAL EXPENDITURES</u></b>							
1) Capital Expenses	<u>\$626,799</u>	<u>\$539,660</u>	<u>\$87,139</u>		<u>\$457,799</u>	<u>\$370,640</u>	<u>\$87,159</u>
a) Treated tank loan debt services	\$60,584	\$0	\$60,584		\$60,584	\$0	\$60,584
b) Loan Payment for District trucks	\$27,691	\$12,272	\$15,419		\$27,691	\$12,261	\$15,430
c) Strategic Plan	\$20,000	\$8,864	\$11,136		\$20,000	\$8,855	\$11,145
d) System improvements	\$518,524	\$518,524	\$0		\$349,524	\$349,524	\$0
<b><u>TOTAL-Expenditures</u></b>	<b><u>\$626,799</u></b>	<b><u>\$539,660</u></b>	<b><u>\$87,139</u></b>		<b><u>\$457,799</u></b>	<b><u>\$370,640</u></b>	<b><u>\$87,159</u></b>
<b><u>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</u></b>	<b><u>(\$509,816)</u></b>	<b><u>(\$430,070)</u></b>	<b><u>(\$79,746)</u></b>		<b><u>(\$374,616)</u></b>	<b><u>(\$294,856)</u></b>	<b><u>(\$79,760)</u></b>
<b><u>NET TOTAL-FISCAL YEAR BUDGET</u></b>	<b><u>(\$0)</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>		<b><u>\$11,840</u></b>	<b><u>\$4,561</u></b>	<b><u>\$7,279</u></b>



Midway Heights County Water  
District Fiscal Year 2023

**SALES, FEES AND REIMBURSEMENTS: PAGE 1**

**EXPENDITURES DETAIL: PAGE 2-4**

Note: shared item costs are allocated based a percentage of the customer base of irrigation customers (45%) and treated customers (55%).

**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%

**2. Treated Water Purchase**

Provides funding for treated water purchases from Weimar Water Company (WWC).

**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 5.26% 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 \$11,305.. There is no requirement to fund the OPEB liability.

**5. Professional Services**

Legal

Provides funding for administrative services by the District's legal counsel.

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. Increased electrical cost includes PG&E rate increase and installation of heat and air unit that protect the electronics that monitor the treated water system at the treated tank site. PG&E is in the process of increasing rate by 15%.

## **11. Publications/Dues/Fees**

### Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur. Added an additional \$800 for publishing a newsletter.

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. A 5.26% COLA was included.

**14. Insurance**

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates from JPIA.

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. Fuel costs have risen. Fuel is now \$5.90 a gallon

## **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. Increased due to online bill pay available to customers.

## **23. Administration Fees**

Provides funding for miscellaneous administrative fees including LAFCO.

## **OTHER REVENUE, PAGE 5**

### **4. Grants-PCWA**

Grant from PCWA of \$20,000 to do a strategic plan and \$279,619 for replacement of approximately 1,500 feet of irrigation main with installation of a fire hydrant.

## **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:** \$ 69,905 is for matching funds for the PCWA grants.

**2) Vehicle/Mobile Equipment Reserve:** to fund 50% of truck loan payment from reserves. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

## **CAPITAL EXPENDITURES**

**1) d) System Improvements:** \$349,524 for replacement of approximately 1,500 feet of irrigation main with installation of a fire hydrant.

Investment Fund @ Placer County 2/28/2022

Current FY Operation Fund	\$62,688.89
Treated Capital Facilities	\$59,557.23
Irrigation Capital Facilities	\$0.00
Treated R and R	\$111,016.25
Irrigation R and R	\$278,379.83
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
TOTAL	<u>\$641,478.95</u>