

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

APPROVED

**Budget
2027 Fiscal Year**

June 15, 2026

Midway Heights County Water District
Fiscal Year 2027

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MHCWD BUDGET FISCAL YEAR 2027

July 1, 2026 to June 30, 2027

SALES, FEES AND REIMBURSEMENTS

	FY 2026 APPROVED	FY 2026 IRRIGATION	FY 2026 TREATED		FY 2027 DRAFT TOTAL	FY 2027 IRRIGATION	FY 2027 TREATED
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>\$312,604</u>	<u>\$140,885</u>	<u>\$171,719</u>	C
a) Administration/Office	\$130,683	\$57,123	\$73,560		\$104,642	\$47,089	\$57,553	
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		\$24,238	\$10,907	\$13,331	
f) Retiree Health Benefits	\$64,323	\$28,116	\$36,207		\$26,054	\$11,724	\$14,330	D
4) Employer Payroll Liabilities	<u>\$47,199</u>	<u>\$21,032</u>	<u>\$26,167</u>		<u>\$41,719</u>	<u>\$18,774</u>	<u>\$22,946</u>	
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		\$4,652	\$2,093	\$2,559	
d) Medicare	\$4,332	\$1,949	\$2,383		\$3,893	\$1,752	\$2,141	
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>\$145,917</u>	<u>\$54,000</u>	<u>\$91,917</u>	
a) Legal	\$19,000	\$8,305	\$10,695		\$15,000	\$6,750	\$8,250	
b) Engineering	\$6,000	\$2,623	\$3,377		\$87,000	\$29,700	\$57,300	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	

A & B - 6% increase 2027

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

D-Former General Manager's health benefits in accordance with July 2017 employment contract

E- addition of \$40,000 for rate study \$20,000 for interim GM support, \$21,000 for PCWA treated intertie project

F- Payroll software \$5,556 Auditor \$15,500 Accounting Support \$3,500

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>\$5,557</u>	<u>\$5,683</u>		<u>\$11,240</u>	<u>\$5,559</u>	<u>\$5,681</u>	
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$5,000	\$0		\$5,000	\$5,000	\$0	
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	
d) Treated Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0	
e) Backfill Material	\$1,000	\$437	\$563		\$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	
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>	G
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>	

G- estimate 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>	
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>\$6,750</u>	<u>\$11,750</u>	
a) Irrigation - maintenance expense	\$4,800	\$4,800	\$0		\$5,000	\$5,000	\$0	
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	H
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>	I
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,311</u>	<u>\$1,689</u>		<u>\$3,000</u>	<u>\$1,350</u>	<u>\$1,650</u>	
18) Safety Equipment	<u>\$3,400</u>	<u>\$1,486</u>	<u>\$1,914</u>		<u>\$3,000</u>	<u>\$1,350</u>	<u>\$1,650</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	

H-Increase Treated materials budget as past years have gone over budget

I- 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	<u>\$2,100</u>	<u>\$918</u>	<u>\$1,182</u>		<u>\$2,100</u>	<u>\$918</u>	<u>\$1,182</u>
(includes LAFCO fees)							
TOTAL-OPERATING EXPENDITURES	<u>\$804,495</u>	<u>\$323,675</u>	<u>\$480,820</u>		<u>\$857,626</u>	<u>\$337,143</u>	<u>\$520,483</u>
NET REVENUE-OPERATIONAL	<u>(\$37,873)</u>	<u>(\$59,395)</u>	<u>\$21,522</u>		<u>(\$91,804)</u>	<u>(\$73,114)</u>	<u>(\$18,690)</u>

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>\$60,000</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>\$21,000</u>	<u>\$0</u>	<u>\$21,000</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:	\$82,632	\$33,934	\$48,698		\$97,819	\$32,495	\$67,824

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	\$5,000	\$0	\$5,000		\$5,000	\$0	\$5,000
NET REVENUE-OTHER	\$77,632	\$33,934	\$43,698		\$92,819	\$32,495	\$62,824
TOTAL-NET REVENUE	\$39,759	(\$25,461)	\$65,220		\$1,015	(\$40,619)	\$44,134

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>\$20,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	J
2) Rate Stabilization Reserve Fund	<u>\$17,962</u>	<u>\$17,962</u>	<u>\$0</u>		<u>\$20,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	K
TOTAL-FUNDING SOURCE:	\$25,461	\$25,461	\$0		\$40,000	\$20,000	\$20,000	

J&K- pull from reserve funds to offset rate study

CAPITAL EXPENDITURES

1) Capital Expenses	<u>\$54,786</u>	<u>\$0</u>	<u>\$54,786</u>		<u>\$54,786</u>	<u>\$0</u>	<u>\$54,786</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	\$54,786	\$0	\$54,786		\$54,786	\$0	\$54,786	
NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	(\$29,325)	\$25,461	(\$54,786)		(\$14,786)	\$20,000	(\$34,786)	
NET TOTAL-FISCAL YEAR BUDGET	\$10,434	\$0	\$10,434		(\$13,771)	(\$20,619)	\$9,348	

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 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 for 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. Includes estimate of \$40,000 for district rate study and \$20,000 for continued interim GM support for Q1 and Q2.

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: \$10,000 from both irrigation and treated R&R funds to help cover the cost of rate study

2) Rate Stabilization Fund: \$10,000 from both irrigation and treated R&R funds to help cover the cost of rate study

CAPITAL EXPENDITURES

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



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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 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

***Investment fund balances shown are based on the most recent verified 2026 six-month budget review. Final balances, including all transfers, are pending reconciliation by the district's bookkeeping service and will be updated upon completion.

MIDWAY HEIGHTS COUNTY WATER DISTRICT

SALARY RANGE FOR FIELD SUPERVISOR

<u>Steps</u>	<u>Hourly Wage</u>	<u>Monthly</u>	<u>Annual</u>
1	\$32.71	\$5,669.79	\$68,037.53
2	\$34.35	\$5,953.28	\$71,439.41
3	\$36.06	\$6,250.95	\$75,011.38
4	\$37.87	\$6,563.50	\$78,761.95
5	\$39.76	\$6,891.67	\$82,700.04
6	\$41.75	\$7,236.25	\$86,835.04
7	\$43.84	\$7,598.07	\$91,176.80
8	\$46.03	\$7,977.97	\$95,735.64

P&P/2.2.C.5-RANGE
AMENDED AS PART OF BUDGET FY 2027 BUDGET 2.8% COLA

EFFECTIVE 7/01/27

MIDWAY HEIGHTS COUNTY WATER DISTRICT
WAGE STEPS

OFFICE TECHNICIAN-SECRETARY TO THE BOARD			
Steps	Hourly		Monthly Average
1	\$	28.54	\$ 4,947.39
2	\$	29.78	\$ 5,162.11
3	\$	31.07	\$ 5,386.14
4	\$	32.42	\$ 5,619.90
5	\$	33.83	\$ 5,863.80
6	\$	35.30	\$ 6,118.29
7	\$	36.83	\$ 6,383.83
8	\$	38.43	\$ 6,660.88

P&P/2.2.C.8-RANGE

EFFECTIVE 7/1/26

AMENDED AS PART OF BUDGET FY 2027 BUDGET 2.8% COLA

**OFFICE TECHNICIAN CURRENTLY MAKING \$36.00 AS PART OF REHIRE NEGOTIATION

MIDWAY HEIGHTS COUNTY WATER DISTRICT

WAGE STEPS

WATER UTILITY MAINTENANCE WORKER I

Steps	Hourly	Monthly Average
1	\$ 19.97	\$ 3,461.85
2	\$ 20.97	\$ 3,634.95
3	\$ 22.02	\$ 3,816.69
4	\$ 23.12	\$ 4,007.53
5	\$ 24.28	\$ 4,207.90
6	\$ 25.49	\$ 4,418.30
7	\$ 26.76	\$ 4,639.22
8	\$ 28.10	\$ 4,871.18

WATER UTILITY MAINTENANCE WORKER II

Steps	Hourly	Monthly Average
1	\$ 24.79	\$ 4,296.17
2	\$ 26.02	\$ 4,510.98
3	\$ 27.33	\$ 4,736.53
4	\$ 28.69	\$ 4,973.36
5	\$ 30.13	\$ 5,222.02
6	\$ 31.63	\$ 5,483.12
7	\$ 33.22	\$ 5,757.28
8	\$ 34.88	\$ 6,045.14

P&P/2.2.C.7-RANGE

EFFECTIVE 7/1/26

AMENDED AS PART OF BUDGET FY 2027 BUDGET 2.8% COLA