

**MIDWAY HEIGHTS  
COUNTY WATER DISTRICT**

**Budget  
2024 Fiscal Year**

**AMENDED**

**JULY 20, 2023**

Midway Heights County Water District  
Amended Budget, Fiscal Year 2024

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# MHCWD BUDGET FISCAL YEAR 2024 AMENDED

July 1, 2023 to June 30, 2024

	FY 2024 TOTAL APPROVED	FY 2024 IRRIGATION	FY 2024 TREATED		FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED
<b><u>SALES, FEES AND REIMBURSEMENTS</u></b>							
<b>1) Irrigation Water Resale</b>	<b><u>\$263,796</u></b>	<b><u>\$263,796</u></b>	<b><u>\$0</u></b>		<b><u>\$263,796</u></b>	<b><u>\$263,796</u></b>	<b><u>\$0</u></b>
a) Miners Inch Service	\$163,376	\$163,376	\$0		\$163,376	\$163,376	\$0
b) Metered Service Charge	\$77,804	\$77,804	\$0		\$77,804	\$77,804	\$0
c) Metered Water Usage	\$22,616	\$22,616	\$0		\$22,616	\$22,616	\$0
<b>2) Treated Water Resale</b>	<b><u>\$497,527</u></b>	<b><u>\$0</u></b>	<b><u>\$497,527</u></b>		<b><u>\$497,527</u></b>	<b><u>\$0</u></b>	<b><u>\$497,527</u></b>
a) Service Charges	\$340,280		\$340,280		\$340,280		\$340,280
b) Metered Water Usage	\$157,247		\$157,247		\$157,247		\$157,247
<b>3) Late Charges/Returned Check Fees</b>	<b><u>\$4,156</u></b>	<b><u>\$1,845</u></b>	<b><u>\$2,311</u></b>		<b><u>\$4,156</u></b>	<b><u>\$1,845</u></b>	<b><u>\$2,311</u></b>
a) Late charges	\$4,000	\$1,767	\$2,233		\$4,000	\$1,767	\$2,233
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>\$774,204</u></b>	<b><u>\$270,241</u></b>	<b><u>\$503,963</u></b>		<b><u>\$774,204</u></b>	<b><u>\$270,241</u></b>	<b><u>\$503,963</u></b>

**Operational Expenditures**

	<b>FY 2024 TOTAL DRAFT</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>	<b>FY 2024 TOTAL AMENDED</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>
<b>1) Irrigation Water Purchase</b>	<b><u>\$45,034</u></b>	<b><u>\$45,034</u></b>	<b><u>\$0</u></b>	<b><u>\$45,034</u></b>	<b><u>\$45,034</u></b>	<b><u>\$0</u></b>
<b>2) Treated Water Purchase</b>	<b><u>\$111,764</u></b>	<b><u>\$0</u></b>	<b><u>\$111,764</u></b>	<b><u>\$122,040</u></b>	<b><u>\$0</u></b>	<b><u>\$122,040</u></b>
<b>3) Payroll</b>	<b><u>\$364,107</u></b>	<b><u>\$168,619</u></b>	<b><u>\$195,487</u></b>	<b><u>\$369,870</u></b>	<b><u>\$170,463</u></b>	<b><u>\$199,408</u></b>
a) Administration/Office	\$112,261	\$49,597	\$62,664	\$145,266	\$64,179	\$81,087
b) Administration/Office salaries reimbursed	\$500	\$250	\$250	\$500	\$250	\$250
c) Field salaries	\$191,107	\$91,940	\$99,167	\$173,216	\$83,332	\$89,883
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880	\$3,760	\$1,880	\$1,880
e) Health Benefits	\$56,479	\$24,952	\$31,526	\$47,128	\$20,821	\$26,307
<b>4) Employer Payroll Liabilities</b>	<b><u>\$44,644</u></b>	<b><u>\$20,015</u></b>	<b><u>\$24,629</u></b>	<b><u>\$45,172</u></b>	<b><u>\$20,253</u></b>	<b><u>\$24,919</u></b>
a) CalPERS Pension	\$29,853	\$13,434	\$16,419	\$27,956	\$12,580	\$15,376
b) CalPERS Pension-Unfunded Liabilities	\$9,109	\$4,024	\$5,085	\$9,109	\$4,024	\$5,085
c) Social Security	\$1,067	\$480	\$587	\$3,284	\$1,478	\$1,806
d) Medicare	\$4,615	\$2,077	\$2,538	\$4,822	\$2,170	\$2,652
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
<b>5) Professional Services</b>	<b><u>\$49,264</u></b>	<b><u>\$19,711</u></b>	<b><u>\$29,553</u></b>	<b><u>\$49,264</u></b>	<b><u>\$19,711</u></b>	<b><u>\$29,553</u></b>
a) Legal	\$13,118	\$5,796	\$7,322	\$13,118	\$5,796	\$7,322
b) Engineering	\$6,000	\$2,651	\$3,349	\$6,000	\$2,651	\$3,349
c) Accounting/Audit/Payroll	\$14,100	\$6,229	\$7,871	\$14,100	\$6,229	\$7,871
d) Laboratory Analysis	\$4,650	\$0	\$4,650	\$4,650	\$0	\$4,650
e) Software and Software Support	\$11,396	\$5,035	\$6,361	\$11,396	\$5,035	\$6,361
<b>6) Contract Field Work</b>	<b><u>\$11,240</u></b>	<b><u>\$2,562</u></b>	<b><u>\$8,678</u></b>	<b><u>\$11,240</u></b>	<b><u>\$2,562</u></b>	<b><u>\$8,678</u></b>
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$2,000	\$3,000	\$5,000	\$2,000	\$3,000
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	\$442	\$558	\$1,000	\$442	\$558
f) Backfill Material (reimbursed)	\$240	\$120	\$120	\$240	\$120	\$120

**Operational Expenditures**

	<b>FY 2024 TOTAL DRAFT</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>		<b>FY 2024 TOTAL AMENDED</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>
<b>7) Office</b>	<b><u>\$4,000</u></b>	<b><u>\$1,767</u></b>	<b><u>\$2,233</u></b>		<b><u>\$4,000</u></b>	<b><u>\$1,767</u></b>	<b><u>\$2,233</u></b>
a) Supplies	\$3,000	\$1,325	\$1,675		\$3,000	\$1,325	\$1,675
b) Maintenance/Repairs/Replacement	\$1,000	\$442	\$558		\$1,000	\$442	\$558
<b>8) Postage</b>	<b><u>\$3,235</u></b>	<b><u>\$1,429</u></b>	<b><u>\$1,806</u></b>		<b><u>\$3,235</u></b>	<b><u>\$1,429</u></b>	<b><u>\$1,806</u></b>
<b>9) Telephone &amp; Alarms</b>	<b><u>\$7,152</u></b>	<b><u>\$3,160</u></b>	<b><u>\$3,992</u></b>		<b><u>\$7,152</u></b>	<b><u>\$3,160</u></b>	<b><u>\$3,992</u></b>
<b>10) Utilities (Electric &amp; Telemetry)</b>	<b><u>\$8,190</u></b>	<b><u>\$3,618</u></b>	<b><u>\$4,572</u></b>		<b><u>\$8,190</u></b>	<b><u>\$3,618</u></b>	<b><u>\$4,572</u></b>
<b>11) Publications/Dues/Fees</b>	<b><u>\$10,954</u></b>	<b><u>\$4,654</u></b>	<b><u>\$6,300</u></b>		<b><u>\$10,954</u></b>	<b><u>\$4,654</u></b>	<b><u>\$6,300</u></b>
a) Publications & Publishing	\$1,490	\$658	\$832		\$1,490	\$658	\$832
b) Licenses Fees	\$420	\$0	\$420		\$420	\$0	\$420
c) Dues and Subscriptions	\$9,044	\$3,996	\$5,048		\$9,044	\$3,996	\$5,048
<b>12) Election Expense</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>13) Director's Fees</b>	<b><u>\$10,664</u></b>	<b><u>\$4,712</u></b>	<b><u>\$5,953</u></b>		<b><u>\$9,840</u></b>	<b><u>\$4,347</u></b>	<b><u>\$5,493</u></b>
<b>14) Insurance</b>	<b><u>\$25,685</u></b>	<b><u>\$11,348</u></b>	<b><u>\$14,337</u></b>		<b><u>\$25,277</u></b>	<b><u>\$11,167</u></b>	<b><u>\$14,109</u></b>
a) Liability & Property	\$16,700	\$7,378	\$9,322		\$16,700	\$7,378	\$9,322
b) Workers Comp. Insurance	\$8,985	\$3,970	\$5,016		\$8,577	\$3,789	\$4,788
<b>15) Operation &amp; Maintenance Materials</b>	<b><u>\$10,833</u></b>	<b><u>\$4,417</u></b>	<b><u>\$6,417</u></b>		<b><u>\$10,833</u></b>	<b><u>\$4,417</u></b>	<b><u>\$6,417</u></b>
a) Irrigation - maintenance expense	\$2,667	\$2,667	\$0		\$2,667	\$2,667	\$0
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$1,750	\$1,750	\$0
c) Treated - maintenance expense	\$4,667	\$0	\$4,667		\$4,667	\$0	\$4,667
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$1,750	\$0	\$1,750

**Operational Expenditures**

	<b>FY 2024 TOTAL DRAFT</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>		<b>FY 2024 TOTAL AMENDED</b>	<b>FY 2024 IRRIGATION</b>	<b>FY 2024 TREATED</b>
16) Mileage Reimbursement	<u>\$500</u>	<u>\$221</u>	<u>\$279</u>		<u>\$500</u>	<u>\$221</u>	<u>\$279</u>
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>		<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>		<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>
19) Water Board System Fee	<u>\$4,246</u>	<u>\$0</u>	<u>\$4,246</u>		<u>\$4,246</u>	<u>\$0</u>	<u>\$4,246</u>
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$17,031</u>	<u>\$7,524</u>	<u>\$9,507</u>		<u>\$17,031</u>	<u>\$7,524</u>	<u>\$9,507</u>
a) maintnance	\$4,800	\$2,121	\$2,679		\$4,800	\$2,121	\$2,679
b) fuel	\$12,231	\$5,404	\$6,827		\$12,231	\$5,404	\$6,827
21) Rentals	<u>\$12,702</u>	<u>\$5,612</u>	<u>\$7,090</u>		<u>\$12,702</u>	<u>\$5,612</u>	<u>\$7,090</u>
a) Office Rental	\$8,710	\$3,848	\$4,862		\$8,710	\$3,848	\$4,862
b) Field Equipment Rental	\$2,000	\$884	\$1,116		\$2,000	\$884	\$1,116
c) Portable Toilet	\$1,992	\$880	\$1,112		\$1,992	\$880	\$1,112
22) Bank Charges	<u>\$1,500</u>	<u>\$663</u>	<u>\$837</u>		<u>\$1,500</u>	<u>\$663</u>	<u>\$837</u>
23) Admin. Fees (includes LAFCO fees)	<u>\$1,600</u>	<u>\$707</u>	<u>\$893</u>		<u>\$1,600</u>	<u>\$707</u>	<u>\$893</u>
<b>TOTAL-OPERATING EXPENDITURES</b>	<b><u>\$750,346</u></b>	<b><u>\$308,423</u></b>	<b><u>\$441,923</u></b>		<b><u>\$765,681</u></b>	<b><u>\$309,959</u></b>	<b><u>\$455,721</u></b>
<b>NET REVENUE-OPERATIONAL</b>	<b><u>\$23,858</u></b>	<b><u>(\$38,182)</u></b>	<b><u>\$62,040</u></b>		<b><u>\$8,523</u></b>	<b><u>(\$39,718)</u></b>	<b><u>\$48,241</u></b>

**OTHER REVENUE**

	FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED		FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 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>\$27,613</u>	<u>\$34,887</u>		<u>\$62,500</u>	<u>\$27,613</u>	<u>\$34,887</u>
3) Non-Dedicated Interest from Investments	<u>\$6,150</u>	<u>\$2,717</u>	<u>\$3,433</u>		<u>\$6,150</u>	<u>\$2,717</u>	<u>\$3,433</u>
4) Grants-PCWA	<u>\$180,673</u>	<u>\$180,673</u>	<u>\$0</u>		<u>\$180,673</u>	<u>\$180,673</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>
<b>TOTAL-OTHER REVENUE:</b>	<b><u>\$254,323</u></b>	<b><u>\$211,003</u></b>	<b><u>\$43,320</u></b>		<b><u>\$254,323</u></b>	<b><u>\$211,003</u></b>	<b><u>\$43,320</u></b>

**Funding Of Contingencies & Reserves**

	FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED		FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 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>
<b>TOTAL</b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>\$5,000</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>\$249,323</u></b>	<b><u>\$211,003</u></b>	<b><u>\$38,320</u></b>		<b><u>\$249,323</u></b>	<b><u>\$211,003</u></b>	<b><u>\$38,320</u></b>

<b>TOTAL-NET REVENUE</b>	<b><u>\$273,181</u></b>	<b><u>\$172,821</u></b>	<b><u>\$100,360</u></b>		<b><u>\$257,846</u></b>	<b><u>\$171,285</u></b>	<b><u>\$86,561</u></b>
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**CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET**

<b><u>FUNDING SOURCE</u></b>	<b><u>FY 2024 TOTAL DRAFT</u></b>	<b><u>FY 2024 IRRIGATION</u></b>	<b><u>FY 2024 TREATED</u></b>		<b><u>FY 2024 TOTAL AMENDED</u></b>	<b><u>FY 2024 IRRIGATION</u></b>	<b><u>FY 2024 TREATED</u></b>
1) Rehabilitation & Replacement Reserve Fund	<u>\$167,010</u>	<u>\$167,010</u>	<u>\$0</u>		<u>\$185,355</u>	<u>\$185,355</u>	<u>\$0</u>
2) Vehicle/Mobile Equipment Reserve	<u>\$13,277</u>	<u>\$5,866</u>	<u>\$7,411</u>		<u>\$13,277</u>	<u>\$5,866</u>	<u>\$7,411</u>
<b>TOTAL-FUNDING SOURCE:</b>	<b><u>\$180,287</u></b>	<b><u>\$172,876</u></b>	<b><u>\$7,411</u></b>		<b><u>\$198,632</u></b>	<b><u>\$191,221</u></b>	<b><u>\$7,411</u></b>
<b><u>CAPITAL EXPENDITURES</u></b>							
1) Capital Expenses	<u>\$435,846</u>	<u>\$359,917</u>	<u>\$75,929</u>		<u>\$441,706</u>	<u>\$362,506</u>	<u>\$79,200</u>
a) Treated tank loan debt services	\$60,473	\$0	\$60,473		\$60,473	\$0	\$60,473
b) Loan Payment for District trucks	\$27,691	\$12,234	\$15,457		\$27,691	\$12,234	\$15,457
c) Compensation Study	\$0	\$0	\$0		\$5,860	\$2,589	\$3,271
d) System improvements	\$347,683	\$347,683	\$0		\$347,683	\$347,683	\$0
<b>TOTAL-Expenditures</b>	<b><u>\$435,846</u></b>	<b><u>\$359,917</u></b>	<b><u>\$75,929</u></b>		<b><u>\$441,706</u></b>	<b><u>\$362,506</u></b>	<b><u>\$79,200</u></b>
<b>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</b>	<b><u>(\$255,559)</u></b>	<b><u>(\$187,041)</u></b>	<b><u>(\$68,518)</u></b>		<b><u>(\$243,074)</u></b>	<b><u>(\$171,285)</u></b>	<b><u>(\$71,789)</u></b>
<b>NET TOTAL-FISCAL YEAR BUDGET</b>	<b><u>\$17,620</u></b>	<b><u>(\$14,220)</u></b>	<b><u>\$31,841</u></b>		<b><u>\$14,772</u></b>	<b><u>(\$0)</u></b>	<b><u>\$14,772</u></b>



Midway Heights County Water District

Fiscal Year 2024, amended

**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 9%.

**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 \$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. 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. 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 had a rate increase of 9.2%.

**11. Publications/Dues/Fees**

Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur. Added an additional \$1400 for publishing newsletters.

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. No elections this year.

**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. Based on fuel at \$4.99 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. Based on current fees

## **23. Administration Fees**

Provides funding for miscellaneous administrative fees including LAFCO.

## **OTHER REVENUE, PAGE 5**

## **4. Grants-PCWA**

Grant from PCWA of \$191,582 for replacement of approximately 1,500 feet of irrigation main with installation of two fire hydrants.

## **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:** \$ 169,736 is for matching funds for the PCWA grant to replace an irrigation main on Hillsdale Road, \$2,589 for the compensation study, \$11,494 to pay off truck loan and \$1,536 for irrigation labor.

**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:** \$361,319 for replacement of approximately 1,500 feet of irrigation main with installation of a fire hydrant.



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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.

**WELLS FARGO RATE PAYER CHECKING ACCOUNT xxxxxx9798:**

This account was established in compliance with the Deposit Account Maintenance Agreement for deposit of ratepayer payments prior to deposit with Fiscal Agent (California Bank & Trust). Funds are transferred into this account from the District's operating checking account on a monthly basis. The amount is based on 1/12 of the annual payment due to the State Water Resources Control Board, currently \$5,044.38. The funds are generated from the Board designated Treated Service Charge Rate Increases dated January 1, 2011 and October 28, 2012. A check or wire transfer will be sent to California Bank & Trust every January and July, currently \$30,266.28.

**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 or wire transfer will be sent to California Bank & Trust every January and July, currently \$30,266.28 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. The remaining amount of \$2,873.29 is used to cover banking cost (\$135) and to fund the reserve fund (\$2,738.29) until it accumulates \$54,785.98.

Investment Fund @ Placer County 4/19/2023

Current FY Operation Fund	\$0.00
Treated Capital Facilities	\$64,517.21
Irrigation Capital Facilities	
Treated R and R	\$132,198.95
Irrigation R and R	\$130,059.87
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
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TOTAL	\$456,612.78

Note: PCWA grants totaling \$219,608.60 in process for reimbursement