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16733 Placer Hills Road, PO Box 596, Meadow Vista, CA 95722

AGENDA

Special Board Meeting, June 24, 2025, at 4:00 P.M.

TOPIC: REVISED DRAFT FY 2026 BUDGET

- ❖ The following agenda has been prepared and posted at least 24 hours prior to the special board meeting of the Midway Heights County Water District (MHCWD) Board of Directors in accordance with the Ralph M. Brown Act.
- ❖ 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.
- ❖ 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 Jason Tiffany at (530) 878-8096 (phone) or (530) 878-8096 (fax). 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.

REVIEW & DISCUSSION RE: REVISED DRAFT FY 2026 BUDGET - BUDGET AD HOC COMMITTEE

Continued revisions related to the draft FY 2026 budget material are offered for discussion and may be approved.

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2026 Fiscal Year**

Draft V 3

June 24, 2025

Midway Heights County Water District
Draft Budget Version 3, Fiscal Year 2026

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MHCWD BUDGET FISCAL YEAR 2026 DRAFT V3

July 1, 2025 to June 30, 2026

SALES, FEES AND REIMBURSEMENTS

	FY 2025	FY 2025	FY 2025	FY 2026 DRAFT	FY 2026	FY 2026
	APPROVED	IRRIGATION	TREATED	TOTAL	IRRIGATION	TREATED
1) Irrigation Water Resale	<u>\$251,943</u>	<u>\$251,943</u>	<u>\$0</u>	<u>\$258,641</u>	<u>\$258,641</u>	<u>\$0</u>
a) Miners Inch Service	\$155,616	\$155,616	\$0	\$159,927	\$159,927	\$0
b) Metered Service Charge	\$76,738	\$76,738	\$0	\$77,271	\$77,271	\$0
c) Metered Water Usage	\$19,588	\$19,588	\$0	\$21,443	\$21,443	\$0
2) Treated Water Resale	<u>\$493,634</u>	<u>\$0</u>	<u>\$493,634</u>	<u>\$496,879</u>	<u>\$0</u>	<u>\$496,879</u>
a) Service Charges	\$344,429		\$344,429	\$344,429		\$344,429
b) Metered Water Usage	\$149,205		\$149,205	\$152,450		\$152,450
3) Late Charges/Returned Check Fees	<u>\$2,338</u>	<u>\$1,022</u>	<u>\$1,316</u>	<u>\$2,376</u>	<u>\$1,039</u>	<u>\$1,337</u>
a) Late charges	\$2,182	\$954	\$1,228	\$2,220	\$970	\$1,250
b) Returned check fees	\$156	\$68	\$88	\$156	\$68	\$88
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>\$756,640</u>	<u>\$257,565</u>	<u>\$499,075</u>	<u>\$766,621</u>	<u>\$264,280</u>	<u>\$502,341</u>

A: Based on last calendar year

B: Based on last calendar year

Operational Expenditures

	FY 2025 APPROVED TOTAL	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2026 DRAFT TOTAL	FY 2026 IRRIGATION	FY 2026 TREATED
1) Irrigation Water Purchase	<u>\$53,215</u>	<u>\$53,215</u>	<u>\$0</u>	<u>\$56,003</u>	<u>\$56,003</u>	<u>\$0</u>
2) Treated Water Purchase	<u>\$129,473</u>	<u>\$0</u>	<u>\$129,473</u>	<u>\$137,476</u>	<u>\$0</u>	<u>\$137,476</u>
3) Payroll	<u>\$382,815</u>	<u>\$171,633</u>	<u>\$211,181</u>	<u>\$352,645</u>	<u>\$157,826</u>	<u>\$194,819</u>
a) Administration/Office	\$145,655	\$63,667	\$81,987	\$130,683	\$57,123	\$73,560
b) Administration/Office salaries reimbursed	\$500	\$250	\$250	\$500	\$250	\$250
c) Field salaries	\$181,217	\$83,245	\$97,972	\$153,379	\$70,457	\$82,922
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880	\$3,760	\$1,880	\$1,880
e) Health Benefits	\$51,683	\$22,591	\$29,092	\$64,323	\$28,116	\$36,207
4) Employer Payroll Liabilities	<u>\$47,975</u>	<u>\$21,450</u>	<u>\$26,525</u>	<u>\$47,199</u>	<u>\$21,032</u>	<u>\$26,167</u>
a) CalPERS Pension	\$29,335	\$13,201	\$16,134	\$24,697	\$11,114	\$13,583
b) CalPERS Pension-Unfunded Liabilities	\$10,752	\$4,700	\$6,052	\$16,108	\$7,041	\$9,067
c) Social Security	\$2,961	\$1,332	\$1,629	\$2,062	\$928	\$1,134
d) Medicare	\$4,928	\$2,217	\$2,710	\$4,332	\$1,949	\$2,383
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>\$64,089</u>	<u>\$25,981</u>	<u>\$38,108</u>
a) Legal	\$14,000	\$6,120	\$7,880	\$19,000	\$8,305	\$10,695
b) Engineering	\$6,000	\$2,623	\$3,377	\$6,000	\$2,623	\$3,377
c) Accounting/Audit/Payroll	\$14,960	\$6,539	\$8,421	\$20,960	\$9,162	\$11,798
d) Laboratory Analysis	\$5,450	\$0	\$5,450	\$4,650	\$0	\$4,650
e) Software and Software Support	\$13,952	\$6,099	\$7,853	\$13,479	\$5,892	\$7,587
6) Contract Field Work	<u>\$11,240</u>	<u>\$5,557</u>	<u>\$5,683</u>	<u>\$11,240</u>	<u>\$5,557</u>	<u>\$5,683</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	\$437	\$563
f) Backfill Material (reimbursed)	\$240	\$120	\$120	\$240	\$120	\$120

C - PCWA is undergoing a 5-year rate increase, this year = 5.4%

D - PCWA is undergoing a 5-year rate increase, this year = 6.1%

E - Personnel expenses calculated with 2.86% COLA

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D
D

Operational Expenditures

	FY 2025 APPROVED TOTAL	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2026 DRAFT TOTAL	FY 2026 IRRIGATION	FY 2026 TREATED
7) Office	\$4,400	\$1,923	\$2,477	\$4,700	\$2,054	\$2,646
a) Supplies	\$3,400	\$1,486	\$1,914	\$3,700	\$1,617	\$2,083
b) Maintenance/Repairs/Replacement	\$1,000	\$437	\$563	\$1,000	\$437	\$563
8) Postage	\$3,488	\$1,525	\$1,963	\$3,731	\$1,631	\$2,100
9) Telephone & Alarms	\$9,208	\$4,025	\$5,183	\$8,610	\$3,764	\$4,846
10) Utilities (Electric & Telemetry)	\$8,460	\$3,698	\$4,762	\$7,488	\$3,273	\$4,215
11) Publications/Dues/Fees	\$8,419	\$3,483	\$4,936	\$9,000	\$3,803	\$5,197
a) Publications & Publishing	\$1,510	\$660	\$850	\$1,800	\$787	\$1,013
b) Licenses Fees	\$450	\$0	\$450	\$300	\$0	\$300
c) Dues and Subscriptions	\$6,459	\$2,823	\$3,636	\$6,900	\$3,016	\$3,884
12) Election Expense	\$2,115	\$924	\$1,190	\$0	\$0	\$0
13) Director's Fees	\$8,700	\$3,803	\$4,897	\$10,440	\$4,563	\$5,877
14) Insurance	\$31,483	\$13,762	\$17,722	\$32,919	\$14,389	\$18,530
a) Liability & Property	\$22,578	\$9,869	\$12,709	\$25,282	\$11,051	\$14,231
b) Workers Comp. Insurance	\$8,905	\$3,893	\$5,013	\$7,637	\$3,338	\$4,299
15) Operation & Maintenance Materials	\$21,891	\$5,275	\$16,617	\$13,800	\$6,550	\$7,250
a) Irrigation - maintenance expense	\$3,525	\$3,525	\$0	\$4,800	\$4,800	\$0
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0	\$1,750	\$1,750	\$0
c) Treated - maintenance expense	\$14,867	\$0	\$14,867	\$5,500	\$0	\$5,500
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750	\$1,750	\$0	\$1,750

F - Better phone and internet plan

G - Additional cost last year to replace District master meter

	FY 2025 APPROVED		FY 2025 DRAFT		FY 2026	
	TOTAL	IRRIGATION	TREATED	TOTAL	IRRIGATION	TREATED
Operational Expenditures						
16) Mileage Reimbursement	\$500	\$219	\$281	\$500	\$219	\$281
17) Travel, Meetings & Training	\$3,000	\$1,311	\$1,689	\$3,000	\$1,311	\$1,689
18) Safety Equipment	\$3,000	\$1,311	\$1,689	\$3,400	\$1,486	\$1,914
19) Water Board System Fee	\$4,538	\$0	\$4,538	\$5,695	\$0	\$5,695
20) Vehicle/Mobile Equip. Maint. & Op.	\$18,126	\$7,923	\$10,203	\$16,333	\$7,139	\$9,194
a) maintenance	\$5,400	\$2,360	\$3,040	\$3,500	\$1,530	\$1,970
b) fuel	\$13,326	\$5,825	\$7,501	\$11,533	\$5,041	\$6,492
21) Rentals	\$13,026	\$5,694	\$7,332	\$13,026	\$5,694	\$7,332
a) Office Rental	\$9,034	\$3,949	\$5,085	\$9,034	\$3,949	\$5,085
b) Field Equipment Rental	\$2,000	\$874	\$1,126	\$2,000	\$874	\$1,126
c) Portable Toilet	\$1,992	\$871	\$1,121	\$1,992	\$871	\$1,121
22) Bank Charges	\$860	\$376	\$484	\$1,100	\$481	\$619
23) Admin. Fees (includes LAFCO fees)	\$1,800	\$787	\$1,013	\$2,100	\$918	\$1,182
TOTAL-OPERATING EXPENDITURES	\$822,095	\$329,275	\$492,820	\$804,495	\$323,675	\$480,820
NET REVENUE-OPERATIONAL	(\$65,455)	(\$71,710)	\$6,255	(\$37,873)	(\$59,395)	\$21,522

H) Less mileage should be driven since on call staff lives closer to District. Gas prices are coming down and the trucks should not need tires this year.

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OTHER REVENUE

	FY 2025 APPROVED TOTAL	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2026 DRAFT TOTAL	FY 2026 IRRIGATION	FY 2026 TREATED
1) Treated Water Connections	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000
2) Taxes	\$62,500	\$27,319	\$35,181	\$62,500	\$27,319	\$35,181
3) Non-Dedicated Interest from Investments	\$14,175	\$6,196	\$7,979	\$15,132	\$6,614	\$8,518
4) Grants-PCWA	\$0	\$0	\$0	\$0	\$0	\$0
5) Miscellaneous income	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL-OTHER REVENUE:	\$81,675	\$33,515	\$48,160	\$82,632	\$33,934	\$48,698

Funding Of Contingencies & Reserves

	FY 2025 APPROVED TOTAL	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2026 DRAFT TOTAL	FY 2026 IRRIGATION	FY 2026 TREATED
1) Treated Water Capital Facilities above item funded by treated connection charges	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000
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	\$5,000	\$0	\$5,000
NET REVENUE-OTHER	\$76,675	\$33,515	\$43,160	\$77,632	\$33,934	\$43,698
TOTAL-NET REVENUE	\$11,220	(\$38,194)	\$49,414	\$39,759	(\$25,461)	\$65,220

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

FUNDING SOURCE

	FY 2025 APPROVED TOTAL	FY 2025 IRRIGATION	FY 2025 TREATED	FY 2026 DRAFT TOTAL	FY 2026 IRRIGATION	FY 2026 TREATED
1) Rehabilitation & Replacement Reserve Fund	\$44,700	\$0	\$44,700	\$7,499	\$7,499	\$0
2) Irrigation Rate Stabilization	\$0	\$0	\$0	\$17,962	\$17,962	\$0
TOTAL-FUNDING SOURCE:	\$44,700	\$0	\$44,700	\$25,461	\$25,461	\$0

- 1) to balance irrigation budget
- J) to balance irrigation budget

CAPITAL EXPENDITURES

1) Capital Expenses	\$54,240	\$0	\$54,240	\$54,786	\$0	\$54,786
a) Treated tank loan debt services	\$54,240	\$0	\$54,240	\$54,786	\$0	\$54,786
b) Treated PRV project	\$34,500	\$0	\$34,500	\$0	\$0	\$0
TOTAL-Expenditures	\$88,740	\$0	\$88,740	\$54,786	\$0	\$54,786

NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	(\$44,040)	\$0	(\$44,040)	(\$29,325)	\$25,461	(\$54,786)
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NET TOTAL-FISCAL YEAR BUDGET	(\$32,820)	(\$38,194)	\$5,374	\$10,434	(\$0)	\$10,434
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Midway Heights County Water District

Fiscal Year 2026 Draft v 3

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 (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 PCWA. PCWA is currently undergoing a five-year rate increase that will raise the cost of irrigation water by about 45%. This year 7.5%.

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 2.86% 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 \$15,024. There is no requirement to fund the OPEB liability. At the end of last fiscal year, the District has a liability of \$33,583.11 for the employee's accrued leave.

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. Decreased cost, no lead and copper sampling this fiscal year.

Software and Software Support

Provides funding for the District's maintenance and service agreement for the billing system, software upgrades, etc.

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. Decreased cost is linked to new heat and cooling unit at office. Based on last year's calendar use and anticipated PG&E rate increase of 4%.

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, NRWA, and USA North.

12. Election Expenses

No election this year.

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 are \$120 per meeting and 87 meetings per year.

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on fiscal year 2025 plus an increase of \$3,000.

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 \$4.65 a gallon and less milage driven do to on call staff living closer to the District.

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

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: Board and staff have yet to discuss balancing the budget and capital improvements.



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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 4/30/2025

Current FY Operation Fund	\$100,504.93
Treated Capital Facilities	\$77,892.07
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
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TOTAL	\$511,261.59

After transfers to balance budget

Current FY Operation Fund	\$100,504.93
Treated Capital Facilities	\$77,892.07
Irrigation Capital Facilities	\$0.00
Treated R and R	\$171,496.92
Irrigation R and R	\$24,031.92
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$0.00
<hr/>	
TOTAL	\$485,799.94

MIDWAY HEIGHTS COUNTY WATER DISTRICT
SALARY RANGE FOR GENERAL MANAGER

	<u>Annual</u>	<u>Monthly</u>
No Steps	\$122,711.23	\$10,225.94

PAP/2.2.C.2-RANGE
AMENDED AS PART OF BUDGET FY 2026 budget 2.86% COLA

EFFECTIVE 7/1/25

MIDWAY HEIGHTS COUNTY WATER DISTRICT
HOURLY WAGE STEPS
Field Manager

	Annual	Monthly
No Steps	\$ 97,184.51	\$ 8,098.71

P&P/2.2.C.4-RANGE

EFFECTIVE 7/1/25

AMENDED FY 2026 AS PART OF BUDGET 2.86% COLA

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 7/1/25
AMENDED AS PART OF BUDGET FY 2026 BUDGET 2.86% COLA

MIDWAY HEIGHTS COUNTY WATER DISTRICT
SALARY RANGE FOR FIELD SUPERVISOR

<u>Steps</u>	<u>Hourly Wage</u>	<u>Monthly</u>	<u>Annual</u>
1	\$31.82	\$5,515.47	\$66,185.64
2	\$33.41	\$5,791.24	\$69,494.92
3	\$35.08	\$6,080.81	\$72,969.67
4	\$36.84	\$6,384.85	\$76,618.15
5	\$38.68	\$6,704.09	\$80,449.06
6	\$40.61	\$7,039.29	\$84,471.51
7	\$42.64	\$7,391.26	\$88,695.09
8	\$44.77	\$7,760.82	\$93,129.84

P&P/2.2.C.5-RANGE
 AMENDED 05/15/2025

EFFECTIVE 7/01/25