

Florin County Water District  
Proposed Budget 2024 – 2025

**INCOME**

<u>Line #</u>	<u>Budget Item</u>
3	Sale of Water – Flat Rate: <i>The price to flat rate customers will remain the same as 2023 – 2024. Single family homes, duplex's, apartments and mobile homes.</i>
4	Interest Income: <i>District funds invested will be reduced in 2024 – 2025. An interest rate of 4% has been estimated to project this income. (Principle x Rate x Time).</i>
5	Connection Fees/Water: <i>New Services – Apartments and Homes</i>
6	Hydrant Fees: <i>Private Hydrants (318) and Fire Lines</i>
7	Tap & Footage: <i>Estimated for 1 new construction project</i>
8	Sale of Water – Bulk: <i>Anticipated based on previous years construction water and hydrant meter usage</i>
9	Miscellaneous Income: <i>Hydrant flow test, Inspection tags, Illegal hook-up</i>
10	Returned Check Fees: <i>Bounced check fees</i>

- 11 Sale of Water – Metered:  
*Charges depend on size of line and amount of water used*
- 12 Income from Repairs:  
*Damaged caused by outside parties (Hydrant hits). Estimated from previous years*
- 13 Refunds:  
*Account adjustment due to overpayments. Hydrant meter deposit. We will once again try to reach our customers for overpayment refunds*

### **EXPENSE**

- 17 Miscellaneous Expenses:  
*Actuary (\$1,500), Strategic Plan (\$30,000), GASB 75 (\$2,000), and Election Fee (\$1,800)*
- 18 Billable Expenses:  
*Cost of repair caused by outside parties. Estimate based on previous years*
- 19 Salaries:  
*1 General Manager, 1 Office Manager, 1 Billing Specialist, 1 Office Assistant, 1 Superintendent, 1 Field Supervisor, 2 Lead Man, 1 Equipment Operator, 6 Maintenance Workers, 4 Laborers, 5 Directors. Will be increased based on CPI in June 2024. To be adjusted based on rate study change. If rates are adjusted salaries will be adjusted to the 40<sup>th</sup> percentile based on the Bryce consulting study.*
- 20 Maintenance – Well Sites:  
*Small repairs and clean up at Well sites. Painting, lawn maintenance, supplies to maintain and disposal*
- 21 Repairs – Proactive:  
*Preventative maintenance and upgrades. Upgrade meter setters*
- 22 Repairs – Reactive:  
*Unanticipated system leak repairs, main breaks and asphalt restoration*

- 23 Maintenance – District Office:  
*To be approved based on rate study change and change to the rate adjustments*
- 24 Small Tools/Equipment:  
*Replacement of hand tools (shovels, wrenches, etc.)*
- 25 Safety & Uniform Equipment:  
*Employee equipment (safety glasses, vest, rubber boots, uniforms, etc.)*
- 26 Shop & Field Supplies:  
*Parts to equip work truck (plastic TCP, brass fittings, etc.)*
- 27 Emergency Operation Contingencies:  
*Response to a variety of incidences i.e., bottle water for customers, emergency repairs*
- 28 Security Equipment:  
*Upgrade cameras monitoring Wells sites and District office*
- 29 Large Equipment:  
*Purchase of replacement truck only if the rate study supports.*
- 30 Electric – Pumps:  
*SMUD billing for Well sites. District to work with SMUD to determine if solar will support operation of wells.*
- 31 Electric – Office:  
*SMUD billing for District office*
- 32 Utilities – Office – Miscellaneous:  
*Sacramento County Utilities (Garbage, Green Waste & Recycling)*
- 33 Office Expense:  
*Basic office supplies and pest control*
- 34 Fees/Miscellaneous:  
*Payroll fees, bank fees, GASB 68 (done by PERS)*

- 35 Training/Education:  
*Directors (AB 1234, Brown Act, Sexual Harassment); Employees (Wage & Hour, Employment Discrimination, Personnel Policies & Procedures, CRWA - Continuing Education)*
- 36 Membership/Dues:  
*CRWA - California Rural Water Association, CSDA - California Special District Association, AWWA - American Water Works Association, USA - Underground Service Alert*
- 37 Subscriptions:  
*Personnel Concepts (legislative required signage), SEMS (backflow prevention program), Muni-Link (billing system)*
- 38 LAFCo:  
*Local Agency Formation Commission*
- 39 Postage:  
*Billing, Office correspondence*
- 40 Technical Services/County:  
*County Inspections of District work*
- 41 Legal/Accounting Fees:  
*Legal charges, Audit and Accounting*
- 42 Insurance – Office/Autos:  
*Vehicles, building and equipment*
- 43 Insurance – Work Comp  
*Mandatory employee insurance*
- 44 Computer Maintenance:  
*Computer repair & servicing*
- 45 Purchase of Chemicals:  
*Chemicals for treating water (additional 3 Wells on line)*
- 46 Lab Fees/Water:

*Mandatory water monitoring*

- 47 Well Testing Program:
  - Quarterly State monitoring*
- 48 Telephone:
  - Office phones, internet and cell phones*
- 49 Water System Fees – Dept Health Services:
  - Mandatory State regulatory fee*
- 50 Payroll Taxes:
  - All Employees*
- 51 Preemployment Screening:
  - Physical and drug testing*
- 52 EDD-UI:
  - Unemployment Insurance*
- 53 Auto Repair & Fuel:
  - For District vehicles*
- 54 Equipment Repair & Maintenance:
  - For District equipment and repairing backhoe*
- 55 Equipment:
  - Purchase of specialized hand-held equipment*
- 56 PERS Medical - Employees/Retirees:
  - CalPERS contribution based on employee/retiree medical plan*
- 57 PERS Pension – Employer:
  - CalPERS contribution based on employee salary*
- 58 Property Tax:
  - Based on District property*

## **OTHER INCOME/EXPENSE**

64 Transfer from Reserves:  
*Transfer funds for operating cost*

65 Transfer to Reserves:  
*Funds are not available to transfer*

## **OTHER EXPENSE**

69 Well Site Capitol Improvements:  
*New electrical panel for McComber Well, electrical work at Kara Well*

70 Meter:  
*1/3 of meters to meet State mandate to meter all users (747 x \$350.00)*

71 CalPERS Prefunding Trust:

72 Kara Track Project:  
*Project completion i.e. paving and disposal*

73 Encroachment Permit:  
*Annual fee for encroaching on public right of way*

74 Office Remodel – Parking Lot:  
*Upgrade to District parking lot to meet ADA requirements*