

Florin County Water District
Proposed Budget 2025 – 2026

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 in 2024–2025 for single-family homes, duplexes, apartments, and mobile homes.</i>
4	Interest Income: <i>District funds invested will be reduced in 2025 – 2026.</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 one 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: <i>Charges depend on the size of the line and the amount of water used</i>

12 Income from Repairs:
Damage caused by outside parties (Hydrant hits, District lines). Estimated from previous years.

13 Refunds:
Hydrant meter deposit. We will once again try to reach our customers for overpayment refunds

EXPENSE

17 Miscellaneous Expenses:
GASB 75

18 Billable Expenses:
Cost of repair caused by outside parties. Estimate based on previous years

19 Salaries:
1 General Manager (\$153,370), 1 Operations Manager (\$104,211), 1 Office Manager (\$95,782), 1 Office Supervisor (\$83,781), 1 Office Assistant (\$48,033), 1 Field Supervisor (\$83,781), 2 Leads (\$76,061), 1 Equipment Operator (\$66,942), 6 Maintenance Workers (\$47,794), 1 Laborer (\$47,150). It will be increased based on CPI in June 2025. To be adjusted based on rate study change. If rates are adjusted, salaries will be adjusted to the 40th percentile based on the Bryce consulting study.

20 Maintenance – Well Sites:
Minor repairs and clean up at Well sites. Painting, lawn maintenance, supplies to maintain Well and generators, 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 the work trucks (plastic TCP, brass fittings, etc.)
- 27 Emergency Operation Contingencies:
Response to various incidences, i.e., bottled water for customers, and emergency repairs.
- 28 Security Equipment:
Camera's monitoring Wells sites and District office.
- 29 Large Equipment:
Purchase of a portable generator only if the rate study supports it.
- 30 Electric – Pumps:
SMUD billing for Well sites.
- 31 Electric – Office:
SMUD billing for District office.
- 32 Utilities – Office – Miscellaneous:
Sacramento County Utilities (Garbage, Green Waste, Recycling & Septic)
- 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), Muni-Link (billing system), Quickbooks, PDF Edition
- 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, buildings, and equipment
- 43 Insurance – Work Comp
Mandatory employee insurance
- 44 Computer Maintenance:
Computer repair & servicing
- 45 Purchase of Chemicals:
Chemicals for treating water
- 46 Lab Fees/Water:
Mandatory Water Monitoring
- 47 Well Testing Program:
Quarterly State Monitoring

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

CIP EXPENSE

- 62 Well Site Capitol Improvements:
PFAS Filtration system and McComber electrical panel.
- 63 Computers:
- 64 Kara Track Project:
Project completion i.e. paving and disposal
- 65 Generators:
- 66 Encroachment Permit:
Annual fee for encroaching on public right of way
- 67 Capital Improvement Expense – Other:
CIP report
- 68 Office Remodel – Parking Lot:
Upgrade to District parking lot to meet ADA requirements

RESERVES

- 64 Transfer from Reserves:
Transfer funds for operating cost
- 65 Transfer to Reserves:
Funds are not available to transfer