

Roy Water Conservancy District

5440 South Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
October 13, 2021
5:00 P.M.

- 5:00 p.m.
- | | |
|--|------------|
| I. CALL TO ORDER | Chair Zito |
| II. PLEDGE OF ALLEGIANCE | Darl Field |
| III. APPROVAL OF MINUTES | MOTION |
| IV. BUSINESS | |
| A. Discussion of 2022 Draft Budget | Discussion |
| B. Consideration of District Representative to Vote at Utah Association of Special Districts Annual Convention | MOTION |
| C. Public Comments | |
| V. REPORTS FROM MANAGER AND TRUSTEES | |
| A. Report of RWCD and West Haven Systems | |
| B. UGFOA Fall Conference September 27-28, 2021 | |
| C. Water Smart Innovations Conference October 6-8, 2021 | |
| D. Utah Water Summit October 12, 2021 | |
| E. Manager & Trustees Reports | |
| F. Review of Monthly Bank Statements and Cancelled Checks | Mark Ohlin |
| VI. APPROVAL OF FINANCIAL REPORTS | |
| A. Monthly Financial Report | MOTION |
| B. 3 rd Quarter Financial Report | MOTION |
| VII. APPROVAL OF CHECKS | |
| A. Current Checks | MOTION |
| VIII. ADJOURNMENT | MOTION |

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should call the District at (801) 825-9744, giving at least three (3) working days notice.

FINANCIAL REPORT

• OCTOBER 2021 •

GENERAL FUND

PREVIOUS MONTH

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|---------------------------|---------------|---------------|---------------|
| Balance as of September 1 | \$ 127,500.99 | \$ 79,200.07 | \$ 86,039.70 |
| Deposits | \$ 182,360.76 | \$ 584,703.12 | \$ 294,656.73 |
| Interest on checking | \$ 59.37 | \$ 157.63 | \$ 284.20 |
| Withdrawals | \$ 131,169.34 | \$ 504,492.83 | \$ 285,157.41 |
| Balance | \$ 178,751.78 | \$ 159,567.99 | \$ 95,823.22 |

TO DATE

| | | | |
|-------------------------|---------------|---------------|---------------|
| Balance as of October 1 | \$ 178,751.78 | \$ 159,567.99 | \$ 95,823.22 |
| Deposits | \$ 403,292.43 | \$ 452,368.68 | \$ 517,897.15 |
| Withdrawals | \$ 432,125.08 | \$ 475,093.96 | \$ 479,961.89 |
| Balance | \$ 149,919.13 | \$ 136,842.71 | \$ 133,758.48 |

CAPITAL FACILITIES FUND

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|---------------------------|---------------|---------------|---------------|
| Balance as of September 1 | \$ 121,655.16 | \$ 259,723.10 | \$ 254,633.70 |
| Deposits | \$ - | \$ - | \$ - |
| Interest on checking | \$ 33.06 | \$ 157.97 | \$ 601.14 |
| Withdrawals | \$ - | \$ - | \$ - |
| Balance | \$ 121,688.22 | \$ 259,881.07 | \$ 255,234.84 |

TO DATE

| | | | |
|-------------------------|---------------|---------------|---------------|
| Balance as of October 1 | \$ 121,688.22 | \$ 259,881.07 | \$ 255,234.84 |
| Deposits | \$ - | \$ - | \$ - |
| Withdrawals | \$ - | \$ - | \$ - |
| Balance | \$ 121,688.22 | \$ 259,881.07 | \$ 255,234.84 |

WEBER BASIN FUND

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|-------------------------|---------------|---------------|---------------|
| Balance as of October 1 | \$ 406,423.71 | \$ 316,617.78 | \$ 230,714.41 |

CONNECTIONS

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--|-------------|-------------|-------------|
| Connections made during the previous month (September) | 1 | 1 | 1 |
| Total connections made during the current year | 24 | 111 | 120 |
| Total active connections | 10,794 | 10,767 | 10,654 |

SHARES

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--|-------------|-------------|-------------|
| Shares of D&WCCC Water Stock to date: | 1,512.5 | 1,512.5 | 1,511.0 |
| Shares of D&WCCC Water Stock leased to date: | 144.0 | 144.0 | 144.0 |
| Shares of Wilson Irrigation Stock to date: | 21.0 | 20.5 | 20.5 |

UTAH PUBLIC TREASURER'S INVESTMENT FUND

· OPERATIONS & MAINTENANCE ACCOUNT ·

| | | <u>RATE</u> | <u>DATE</u> |
|----------------------------|-----------------|-------------|------------------|
| Balance as of September 1 | \$ 3,701,897.36 | 0.3187% | Ongoing-Flexible |
| Deposits (by Weber County) | \$ 11,320.49 | | |
| Interest | \$ 932.54 | | |
| Withdrawals (by wire) | \$ 150,000.00 | | |
| Balance | \$ 3,564,150.39 | | |

· CAPITAL FACILITIES ACCOUNT ·

| | | <u>RATE</u> | <u>DATE</u> |
|---------|-------------|-------------|------------------|
| Balance | \$ 1,366.76 | 0.3206% | Ongoing-Flexible |

2:55 PM
10/13/21

ROY WATER CONSERVANCY DISTRICT

O&M Checks

October 13 - 14, 2021

| Num | Name | Amount |
|-----------------|----------------------------------|----------------------|
| Oct 13 - 14, 21 | | |
| 19213 | CHAD ZITO | -\$275.01 |
| 19214 | DARL R FIELD | -\$275.01 |
| 19215 | GARY L. NEWMAN | -\$275.01 |
| 19216 | JAY L. COTTLE | -\$275.01 |
| 19217 | MARK W. OHLIN | -\$275.01 |
| 19218 | ACE RECYCLING & DISPOSAL | -\$121.23 |
| 19219 | BLUE STAKES OF UTAH | -\$744.30 |
| 19220 | CLEAR LINK IT, LLC | -\$1,465.00 |
| 19221 | CLYDE SNOW & SESSIONS | -\$884.00 |
| 19222 | COMCAST | -\$564.32 |
| 19223 | DAVIS & WEBER COUNTIES CANAL (V) | -\$378,125.00 |
| 19224 | DOMINION ENERGY | -\$37.82 |
| 19225 | EWING IRRIGATION | -\$158.34 |
| 19226 | FUEL NETWORK | -\$1,093.97 |
| 19227 | HOME DEPOT | -\$171.03 |
| 19228 | J. D. YOUNG & SON LANDSCAPE | -\$2,053.00 |
| 19229 | J.U.B. ENGINEERS, INC. | -\$2,297.97 |
| 19230 | JAN-PRO of Utah | -\$215.00 |
| 19231 | JERRY'S PLUMBING SPECIALTIES | -\$86.59 |
| 19232 | O'REILLY AUTOMOTIVE | -\$83.61 |
| 19233 | OPTICARE VISION SERVICES | -\$96.30 |
| 19234 | PEHP Group Insurance | -\$11,795.40 |
| 19235 | PRAXAIR DISTRIBUTION, INC. | -\$38.12 |
| 19236 | RIVERDALE CITY | -\$141.89 |
| 19237 | ROCKY MOUNTAIN POWER | -\$34.98 |
| 19238 | ROCKY MOUNTAIN POWER | -\$10.24 |
| 19239 | SAM'S CLUB | -\$78.29 |
| 19240 | SANDEE'S SOIL & ROCK, INC. | -\$48.00 |
| 19241 | SKM, Incorporated | -\$236.25 |
| 19242 | THE DATA CENTER, LLC | -\$532.32 |
| 19243 | UTAH LOCAL GOVERNMENTS TRUST | -\$796.19 |
| 19244 | VERIZON WIRELESS (V) | -\$407.74 |
| 19245 | ZIONS BANK | -\$2,112.59 |
| 19246 | AFLAC | -\$131.80 |
| 19247 | RODNEY D. BANKS | -\$564.67 |
| 19248 | RODNEY D. BANKS | -\$188.00 |
| 19249 | RODNEY D. BANKS | -\$46.00 |
| 19250 | COURTNEY L. HARRIS | -\$1,488.11 |
| 19251 | JUSTIN J. SANDBERG | -\$1,617.32 |
| 19252 | KENT D. THURGOOD | -\$1,759.94 |
| 19253 | LINDA A. TOUPIN | -\$1,572.87 |
| 19254 | NATHAN S. DOXEY | -\$1,594.00 |
| 19255 | PHILIP W. DURBANO | -\$2,021.28 |
| 19256 | RODNEY D. BANKS | -\$3,639.24 |
| 19257 | KENT D. THURGOOD | -\$2,353.71 |
| 19258 | NATHAN S. DOXEY | -\$2,013.57 |
| 19259 | ROCKY MOUNTAIN POWER | -\$3,448.31 |
| 19260 | UTAH STATE TAX COMMISSION | -\$3,531.00 |
| 19261 | GARY L. NEWMAN | -\$127.24 |
| 19262 | MARK W. OHLIN | -\$132.24 |
| 19263 | DARL R FIELD | -\$91.24 |
| Oct 13 - 14, 21 | TOTAL | -\$432,125.08 |

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 8, 2021

SUBJECT: **IV.A. Discussion of 2022 Draft Budget**

The attached draft budget is for the trustees to review and make any suggestions or comments in either October or in November's board meeting. Items of note for the 2022 budget:

1. Revenues are projected to be about 9% more than 2021 due to the approved increase in assessments as required by SB199 which requires the District to set aside money for meter installation on existing connections.
2. Most of the income and expense line items stayed about the same with a few items increasing and a few decreasing.
3. The engineering budget stayed the same, but the capital facilities plan which is updated every 5 years is due in 2022 and will cost about \$15,000 to complete.
4. In Capital Improvements, there are a few projects that the District is coordinating with Roy City, so they have not been finalized yet. Roy City has about 12 asphalt overlay projects and 2 community development block grant projects they are looking to complete, but the District will not be able to participate in all of those. The District is in the process of prioritizing needs, so the District will most like only be able to participate in a few of Roy City's projects.
5. In New Assets there is a line item to purchase the Colorado truck which is approved in last month's board meeting.
6. It is anticipated that the District will expense some more of the Capital Facilities Funds to construct an 8-inch waterline north of 4000 South towards Hinckley Drive and then west to connect to an existing main in Midland Drive. This is a Capital Facilities Fund project that has been planned for several years.

A motion is not necessary where this is a discussion item. The trustees will approve a tentative budget in November's board meeting and a final budget in a public hearing in December.

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|---|---------------------------|---------------------|--------------------------|---------------------|
| <u>O & M REVENUE</u> | | | | |
| <u>TAXES COLLECTED BY WEBER COUNTY</u> | | | | |
| 3030 | Ad Valorem Tax | \$127,500.00 | - | \$127,500.00 |
| 3036 | Registered Vehicle F.I.L. | \$13,500.00 | - | \$13,500.00 |
| 3037 | Delinquent Ad Valorem Tax | \$2,500.00 | - | \$2,500.00 |
| Total: | | \$143,500.00 | \$0.00 | \$143,500.00 |

ASSESSMENTS & SPECIAL ASSESSMENT

| | | | | |
|---------------|--------------------------------|-----------------------|---------------|-----------------------|
| 3034 | Delinquent Assessments | \$30,000.00 | - | \$30,000.00 |
| 3035 | Direct Charges/Assessments | \$2,285,000.00 | - | \$2,285,000.00 |
| 3040 | Non-Taxable Entity Assessments | \$65,000.00 | - | \$65,000.00 |
| 3045 | Homeowners 1 Yr Only Assmnt. | \$1,000.00 | - | \$1,000.00 |
| 3050 | Homeowners Yearly Assessments | \$5,000.00 | - | \$5,000.00 |
| Total: | | \$2,386,000.00 | \$0.00 | \$2,386,000.00 |

OTHER INCOME

| | | | | |
|---------------|-----------------------------------|---------------------|---------------------|---------------------|
| 3016 | Cell Tower Leases | \$56,000.00 | - | \$56,000.00 |
| 3020 | Surplus Water Sales/Wheeling Ch | \$13,000.00 | - | \$13,000.00 |
| 3028 | Interest - Checking & Investments | \$20,000.00 | - | \$20,000.00 |
| 3150 | Misc. Income | \$1,000.00 | - | \$1,000.00 |
| 3156-22 | Sale of 2022 Vehicles | \$290,000.00 | - | \$290,000.00 |
| 3158-21 | Sale of 2021 CAT 938M | \$170,000.00 | - | \$170,000.00 |
| 3601-21 | WaterSmart Grant R21AP????? | \$75,000.00 | - | \$75,000.00 |
| 3300 | Weber Basin - West Haven System | \$0.00 | \$230,000.00 | \$230,000.00 |
| 3301 | Weber Basin Administrative Fee | \$0.00 | \$11,500.00 | \$11,500.00 |
| Total: | | \$625,000.00 | \$241,500.00 | \$866,500.00 |

| | | | | |
|--------------------------------|--|-----------------------|---------------------|-----------------------|
| TOTAL ESTIMATED INCOME: | | \$3,154,500.00 | \$241,500.00 | \$3,396,000.00 |
|--------------------------------|--|-----------------------|---------------------|-----------------------|

O. & M. - GENERAL EXPENSE

TRAVEL EXPENSE & DIRECTORS FEES

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|---------------|--------------------------------|--------------------|--------------------------|--------------------|
| 4900 | Trustees Fees & Extra Meetings | \$20,000.00 | - | \$20,000.00 |
| Total: | | \$20,000.00 | \$0.00 | \$20,000.00 |

PROFESSIONAL & TECHNICAL SERVICES

| | | | | |
|---------------|---|---------------------|--------------------|---------------------|
| 4903 | Scada | - | \$1,500.00 | \$1,500.00 |
| 4906 | Engineering (Includes Capital Facilities Plan Update) | \$50,000.00 | \$2,500.00 | \$52,500.00 |
| 4907 | Audit/CPA | \$18,000.00 | \$2,000.00 | \$20,000.00 |
| 4908 | Attorney | \$30,000.00 | \$3,000.00 | \$33,000.00 |
| 4909 | Advertising, Publishing & Postage | \$30,000.00 | \$1,000.00 | \$31,000.00 |
| 4910 | Other Professional Services | \$0.00 | - | \$0.00 |
| Total: | | \$128,000.00 | \$10,000.00 | \$138,000.00 |

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|-------------------------|----------------------|--------------------|--------------------------|--------------------|
| <u>INSURANCE</u> | | | | |
| 4911 | Liability | \$36,000.00 | \$2,000.00 | \$38,000.00 |
| 4912 | Workers Compensation | \$10,000.00 | \$2,500.00 | \$12,500.00 |
| 4913 | Bonding | \$1,000.00 | - | \$1,000.00 |
| Total: | | \$47,000.00 | \$4,500.00 | \$51,500.00 |

| | | | | |
|---------------------------|----------------------------|---------------------|---------------|---------------------|
| <u>ASSESSMENTS</u> | | | | |
| 5100 | Roy City Water Rental | \$25,000.00 | - | \$25,000.00 |
| 5101 | D & W Water Assessment | \$379,000.00 | - | \$379,000.00 |
| 5103 | Other Water Rental | \$15,000.00 | - | \$15,000.00 |
| 5105 | Weber Basin Lease Contract | \$44,000.00 | - | \$44,000.00 |
| 5106 | Wilson Water Assessment | \$2,000.00 | - | \$2,000.00 |
| Total: | | \$465,000.00 | \$0.00 | \$465,000.00 |

| | | | | |
|---|-------------------------------|-------------------|---------------|-------------------|
| <u>ASSOCIATION DUES/WATER CONSERVATION & EDUCATION</u> | | | | |
| 5200 | Utah Water Users Association | \$1,500.00 | - | \$1,500.00 |
| 5201 | Association Special Districts | \$3,000.00 | - | \$3,000.00 |
| 5202 | Water Education | \$1,000.00 | - | \$1,000.00 |
| 5204 | American Water Works | \$700.00 | - | \$700.00 |
| 5205-1 | Irrigation Caucus | \$400.00 | - | \$400.00 |
| 5206-1 | Water Conservation (Other) | \$500.00 | - | \$500.00 |
| Total: | | \$7,100.00 | \$0.00 | \$7,100.00 |

| | | | | |
|--|-----------------------------|--------------------|---------------|--------------------|
| <u>WORKSHOPS & TRAINING</u> | | | | |
| 5300 | Director Workshops/Training | \$22,000.00 | - | \$22,000.00 |
| 5301 | Employee Workshops/Training | \$26,000.00 | - | \$26,000.00 |
| Total: | | \$48,000.00 | \$0.00 | \$48,000.00 |

| | | | | |
|---------------------------------------|-------------------|--------------|--------------|--------------|
| <u>SALARIES & BENEFITS</u> | | | | |
| 5302 | Medicare | \$8,500.00 | \$1,800.00 | \$10,300.00 |
| 5303-0,6 | Gross Wages | \$443,000.00 | \$123,750.00 | \$566,750.00 |
| 5303-1,4 | Overtime | \$31,500.00 | \$8,250.00 | \$39,750.00 |
| 5303-5,7 | Double Time | \$2,000.00 | \$1,550.00 | \$3,550.00 |
| 5303-10 | Sick Leave Pay | \$29,000.00 | - | \$29,000.00 |
| 5303-11 | Annual Leave Pay | \$32,500.00 | - | \$32,500.00 |
| 5303-12,15 | Pager Time | \$9,500.00 | \$6,250.00 | \$15,750.00 |
| 5303-13 | Compensation Time | \$1,750.00 | - | \$1,750.00 |
| 5303-14 | Holiday Pay | \$25,000.00 | - | \$25,000.00 |
| 5304 | FICA | \$37,500.00 | \$7,250.00 | \$44,750.00 |
| 5305 | Federal Tax | \$0.00 | - | \$0.00 |
| 5306 | State Tax | \$0.00 | - | \$0.00 |
| 5307 | Retirement | \$82,000.00 | \$17,000.00 | \$99,000.00 |
| 5308 | Health Insurance | \$120,000.00 | \$23,000.00 | \$143,000.00 |
| 5309 | 401K | \$26,000.00 | \$5,250.00 | \$31,250.00 |

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|------|--------------------|---------------------|--------------------------|-----------------------|
| 5311 | Unemployment Comp. | \$3,000.00 | \$100.00 | \$3,100.00 |
| 5312 | Disability | \$3,000.00 | \$500.00 | \$3,500.00 |
| | Total: | \$854,250.00 | \$194,700.00 | \$1,048,950.00 |

OFFICE EXPENSES

| | | | | |
|------|---------------------------------|--------------------|---------------|--------------------|
| 5315 | General Office Expenses | \$20,000.00 | - | \$20,000.00 |
| 5316 | Office Travel Reimbursement | \$1,500.00 | - | \$1,500.00 |
| 5317 | Managers Expense | \$1,500.00 | - | \$1,500.00 |
| 5318 | Air Conditioning & Heating | \$2,000.00 | - | \$2,000.00 |
| 5319 | Computer Tech. Repair & Agrmnts | \$18,000.00 | - | \$18,000.00 |
| 5321 | Adjustments & Refunds | \$500.00 | - | \$500.00 |
| 5323 | Computer Hardware & Software | \$15,000.00 | - | \$15,000.00 |
| 5324 | Radio Maintenance | \$1,000.00 | - | \$1,000.00 |
| 5325 | Bldg Cleaning & Maint. Supplies | \$500.00 | - | \$500.00 |
| 5326 | Janitorial Services | \$3,000.00 | - | \$3,000.00 |
| 5327 | Office Improvements | \$5,000.00 | - | \$5,000.00 |
| 5328 | Conservation Study & Incentives | \$3,000.00 | - | \$3,000.00 |
| | Total: | \$71,000.00 | \$0.00 | \$71,000.00 |

UTILITIES

| | | | | |
|------|---------------------------------|--------------------|---------------|--------------------|
| 5401 | Telephone | \$20,000.00 | - | \$20,000.00 |
| 5402 | Dominion Energy | \$4,500.00 | - | \$4,500.00 |
| 5403 | Rocky Mountain Power/Electrical | \$65,000.00 | - | \$65,000.00 |
| 5404 | Culinary Water (Riverdale) | \$2,500.00 | - | \$2,500.00 |
| 5405 | Trash | \$1,750.00 | - | \$1,750.00 |
| | Total: | \$93,750.00 | \$0.00 | \$93,750.00 |

SHOP - MOBILE, EQUIPMENT, SUPPLIES & EXPENSES

| | | | | |
|------|---------------------------------|-------------|------------|-------------|
| 5501 | Fuel | \$10,000.00 | \$6,000.00 | \$16,000.00 |
| 5502 | Oil, Grease & Filters | \$1,250.00 | - | \$1,250.00 |
| 5503 | Tires | \$2,000.00 | - | \$2,000.00 |
| 5504 | Batteries | \$300.00 | - | \$300.00 |
| 5505 | Equipment Repair | \$5,000.00 | - | \$5,000.00 |
| 5506 | Equipment Tune-Up | \$750.00 | - | \$750.00 |
| 5507 | Truck Repair & Registration | \$1,500.00 | - | \$1,500.00 |
| 5509 | Portable Equipment | \$2,500.00 | \$500.00 | \$3,000.00 |
| 5510 | Small Hand Tools - Shop | \$2,000.00 | - | \$2,000.00 |
| 5511 | Small Tools - Trucks | \$2,000.00 | \$500.00 | \$2,500.00 |
| 5512 | Equipment Rental | \$1,000.00 | \$500.00 | \$1,500.00 |
| 5600 | Oxygen, Acetylene & Welding Rod | \$1,000.00 | \$500.00 | \$1,500.00 |
| 5601 | Rock & Road Base | \$3,000.00 | \$500.00 | \$3,500.00 |
| 5602 | Concrete Products | \$200.00 | \$200.00 | \$400.00 |
| 5603 | Nuts & Bolts | \$500.00 | \$100.00 | \$600.00 |

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|------|------------------------------|--------------------|--------------------------|--------------------|
| 5604 | Uniforms | \$2,000.00 | - | \$2,000.00 |
| 5605 | Safety Equipment | \$1,000.00 | - | \$1,000.00 |
| 5606 | Shop Clean & Maint. Supplies | \$1,000.00 | - | \$1,000.00 |
| 5608 | Building Maintenance (Shop) | \$2,000.00 | - | \$2,000.00 |
| 5609 | Shop Improvements | \$5,000.00 | - | \$5,000.00 |
| | Total: | \$44,000.00 | \$8,800.00 | \$52,800.00 |

UPKEEP OF GROUNDS

| | | | | |
|------|--|--------------------|---------------|--------------------|
| 5700 | Maintenance of Entire District Property (30 acres) | \$30,000.00 | - | \$30,000.00 |
| | Total: | \$30,000.00 | \$0.00 | \$30,000.00 |

STREET REPAIRS

| | | | | |
|------|----------------------------|--------------------|-------------------|--------------------|
| 5900 | Asphalt | \$2,500.00 | \$1,000.00 | \$3,500.00 |
| 5901 | Contractor | \$25,000.00 | \$3,000.00 | \$28,000.00 |
| 5902 | Concrete | \$2,000.00 | - | \$2,000.00 |
| 5903 | Roy City Cut & Patch Fees | \$3,000.00 | - | \$3,000.00 |
| 5904 | Dispose Concrete & Asphalt | \$1,000.00 | \$1,000.00 | \$2,000.00 |
| | Total: | \$33,500.00 | \$5,000.00 | \$38,500.00 |

PUMPHOUSE & RESERVOIR

| | | | | |
|------|-----------------------|--------------------|-------------------|--------------------|
| 6000 | Reservoir & Pumphouse | \$50,000.00 | - | \$50,000.00 |
| 6001 | Inlet Screen Repairs | \$4,000.00 | 1,000.00 | \$5,000.00 |
| | Total: | \$54,000.00 | \$1,000.00 | \$55,000.00 |

PIPELINE MAINTENANCE & SUPPLIES

| | | | | |
|------|---------------------------------|--------------------|-------------------|--------------------|
| 6100 | Pipeline Maintenance & Supplies | \$25,000.00 | \$2,500.00 | \$27,500.00 |
| 6101 | Welding of Pipeline | \$1,000.00 | - | \$1,000.00 |
| 6102 | Blue Stakes | \$5,500.00 | \$3,500.00 | \$9,000.00 |
| | Total: | \$31,500.00 | \$6,000.00 | \$37,500.00 |

DEPRECIATION

| | | | | |
|------|---------------|---------------------|---------------|---------------------|
| 6204 | Depreciation | \$100,000.00 | - | \$100,000.00 |
| | Total: | \$100,000.00 | \$0.00 | \$100,000.00 |

O. & M. CAPITAL IMPROVEMENT EXPENSES

| | | | | |
|---------|---|--------------|---|--------------|
| 8219-22 | Capital Improvement Plan #1 (2022) Replace Mainline Valves | \$40,000.00 | - | \$40,000.00 |
| 8229-22 | Capital Improvement Plan #2 (2022) Connect Unconnected Lots | \$48,000.00 | - | \$48,000.00 |
| 8262-21 | WaterSmart Grant R21AP00??? | \$187,500.00 | - | \$187,500.00 |
| 8279 | Capital Improvement Plan #4 (2022) Secondary Water Line Replacement Project - 2600 West and 2625 West Between 5800 South and 5950 South | \$385,446.00 | - | \$385,446.00 |
| 8280 | Capital Improvement Plan #5 (2022) Secondary Water Line Replacement Project -1950 West Between 5100 South and 5200 South | \$102,787.00 | - | \$102,787.00 |

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|--|---------------------|--------------------------|---------------------|
| 8281 Capital Improvement Plan #6 (2022) Connect Existing Water Line - 4250 South and 2350 South and 6075 South and 2960 West | \$32,729.00 | - | \$32,729.00 |
| Total: | \$796,462.00 | \$0.00 | \$796,462.00 |

NEW ASSETS

| | | | |
|-----------------------------|---------------------|---------------|---------------------|
| 8305-22 Truck Upgrades 2022 | \$306,000.00 | - | \$306,000.00 |
| 8326-22 2022 CAT 938M | \$185,000.00 | - | \$185,000.00 |
| 8332 2022 Colorado | \$42,000.00 | - | \$42,000.00 |
| Total: | \$533,000.00 | \$0.00 | \$533,000.00 |

ADMINISTRATIVE ASSESSMENT

| | | | |
|---|---------------|--------------------|--------------------|
| 8500 Administrative Assessment Fee (5%) | - | \$11,500.00 | \$11,500.00 |
| Total: | \$0.00 | \$11,500.00 | \$11,500.00 |

| | | | |
|---------------------------------|-----------------------|---------------------|-----------------------|
| TOTAL ESTIMATED EXPENSE: | \$3,356,562.00 | \$241,500.00 | \$3,598,062.00 |
|---------------------------------|-----------------------|---------------------|-----------------------|

| <u>TOTAL INCOME & EXPENSES</u> | | | | |
|---|--------------------------------------|-----------------------|---------------------|-----------------------|
| | ESTIMATED INCOME: | \$3,154,500.00 | \$241,500.00 | \$3,396,000.00 |
| 3700 | APPROPRIATION FROM NET ASSETS | \$202,062.00 | \$0.00 | \$202,062.00 |
| | TOTAL: | \$3,356,562.00 | \$241,500.00 | \$3,598,062.00 |
| | ESTIMATED EXPENSE: | \$3,356,562.00 | \$241,500.00 | \$3,598,062.00 |

2022 DRAFT BUDGET

October 13, 2021
Board Meeting

| | | <u>Roy Water</u> | <u>West Haven System</u> | <u>Total</u> |
|---|----------------------------|---------------------------------|----------------------------|--------------|
| <u>IMPACT FEE FUND</u> | | | | |
| <u>CAPITAL FACILITIES INCOME</u> | | | | |
| 3027 | Interest Income | \$1,500.00 | | |
| 3029 | Impact Fees | \$0.00 | | |
| 3035 | Reserve Funds (Impact Fee) | \$126,000.00 | | |
| | | <u>ESTIMATED INCOME:</u> | <u>\$127,500.00</u> | |

CAPITAL FACILITIES EXPENSES

| | | | | |
|------|--|----------------------------------|----------------------------|--|
| 8016 | ENG & Contingency 0001-1 to 0015-1 | \$11,440.07 | | |
| 0004 | 2012 Capital Improvement Prj. #1 (2007 CFP #3 & 2005 CFP #4) 3500 W. from 5700 S. to 6000 S. | \$4,533.00 | | |
| 0005 | 2012 Capital Improvement Prj. #2 (2007 CFP #4 & 2005 CFP #5) 3500 W. from 5500 S. to 5600 S. | \$5,214.00 | | |
| 0003 | 2012 Capital Improvement Prj. #3 (2007 CFP #2 & 2005 CFP #3) 3500 W. from 4800 S. to 5200 S. | \$29,850.00 | | |
| 0010 | 2012 Capital Improvement Prj. #4 (2007 CFP #8 & 2005 CFP #10) 3500 W. from Midland Dr. to Layton Canal | \$1,233.00 | | |
| 0013 | 2012 Capital Improvement Prj. #5 (2007 CFP #9 & 2005 CFP #13) 4300 W. from 4800 S. to 4650 S. | \$18,150.00 | | |
| 0006 | 2012 Capital Improvement Prj. #6 (2007 CFP #5 & 2005 CFP #6) 4000 S. from Midland Dr. to 2800 W. | \$17,425.00 | | |
| 0014 | 2012 Capital Improvement Prj. #7 (2007 CFP #10 & 2005 CFP #14) Along Rail Road ROW from 4800 S. to 4000 S. | \$20,934.93 | | |
| 0017 | 2012 Capital Improvement Prj. #8 Along Rail Road ROW from 4000 S. to 3675 S. Then W. to Midland Dr. | \$18,720.00 | | |
| | | <u>ESTIMATED EXPENSE:</u> | <u>\$127,500.00</u> | |

| <u>TOTAL INCOME & EXPENSES</u> | |
|---|---------------------|
| ESTIMATED INCOME: | \$127,500.00 |
| ESTIMATED EXPENSE: | \$127,500.00 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

O & M REVENUE

TAXES COLLECTED BY WEBER COUNTY

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|---------------------------|------------------------------|------------------------------|---------------------------|
| 3030 | Ad Valorem Tax | \$127,500.00 | \$127,000.00 | \$124,448.27 |
| 3036 | Registered Vehicle F.I.L. | \$13,500.00 | \$13,000.00 | \$11,015.26 |
| 3037 | Delinquent Ad Valorem Tax | \$2,500.00 | \$2,000.00 | \$2,258.95 |
| Total: | | \$143,500.00 | \$142,000.00 | \$137,722.48 |

ASSESSMENTS & SPECIAL ASSESSMENT

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|--------------------------------|------------------------------|------------------------------|---------------------------|
| 3034 | Delinquent Assessments | \$30,000.00 | \$30,000.00 | \$33,596.77 |
| 3035 | Direct Charges/Assessments | \$2,285,000.00 | \$2,085,000.00 | \$2,000,451.22 |
| 3040 | Non-Taxable Entity Assessments | \$65,000.00 | \$62,000.00 | \$67,784.61 |
| 3045 | Homeowners 1 Yr Only Assmnt. | \$1,000.00 | \$1,000.00 | -\$552.54 |
| 3050 | Homeowners Yearly Assessments | \$5,000.00 | \$5,000.00 | \$8,255.28 |
| Total: | | \$2,386,000.00 | \$2,183,000.00 | \$2,109,535.34 |

OTHER INCOME

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|-----------------------------------|------------------------------|------------------------------|---------------------------|
| 3016 | Cell Tower Leases | \$56,000.00 | \$54,000.00 | \$53,670.13 |
| 3020 | Surplus Water Sales/Wheeling Ch | \$13,000.00 | \$13,000.00 | \$64,104.82 |
| 3028 | Interest - Checking & Investments | \$20,000.00 | \$45,000.00 | \$49,097.65 |
| 3150 | Misc. Income | \$1,000.00 | \$1,000.00 | \$360.00 |
| 3156-20 | Sale of 2020 Vehicles | - | - | \$311,000.00 |
| 3156-21 | Sale of 2021 Vehicles | - | \$280,000.00 | - |
| 3156-22 | Sale of 2022 Vehicles | \$290,000.00 | - | - |
| 3158-19 | Sale of 2019 CAT 938M | - | - | \$173,446.00 |
| 3158-20 | Sale of 2020 CAT 938M | - | \$174,000.00 | - |
| 3158-21 | Sale of 2021 CAT 938M | \$170,000.00 | - | - |
| 3601-19 | WaterSmart Grant R18AP00263 | - | - | \$71,000.00 |
| 3601-20 | WaterSmart Grant R20AP00169 | - | 75,000.00 | - |
| 3601-21 | WaterSmart Grant R21AP????? | \$75,000.00 | - | - |
| 3700 | APPROPRIATION FROM NET ASSETS | \$202,062.00 | \$677,280.00 | -\$6,362.63 |
| Total: | | \$827,062.00 | \$1,319,280.00 | \$716,315.97 |

| | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|------------------------------|------------------------------|---------------------------|
| TOTAL INCOME: | \$3,356,562.00 | \$3,644,280.00 | \$2,963,573.79 |
| PERCENT DIFFERENCE FROM PREVIOUS YEAR: | -7.9% | 23.0% | |

O. & M. - GENERAL EXPENSE

TRAVEL EXPENSE & DIRECTORS FEES

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|--------------------------------|------------------------------|------------------------------|---------------------------|
| 4900 | Trustees Fees & Extra Meetings | \$20,000.00 | \$20,000.00 | \$18,527.40 |
| Total: | | \$20,000.00 | \$20,000.00 | \$18,527.40 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

| <u>PROFESSIONAL & TECHNICAL SERVICES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|---|------------------------------|------------------------------|---------------------------|
| 4906 | Engineering (Includes Capital Facilities Plan Update) | \$50,000.00 | \$50,000.00 | \$24,936.30 |
| 4907 | Audit/CPA | \$18,000.00 | \$18,000.00 | \$12,918.00 |
| 4908 | Attorney | \$30,000.00 | \$30,000.00 | \$10,559.70 |
| 4909 | Advertising, Publishing & Postage | \$30,000.00 | \$20,000.00 | \$12,540.39 |
| 4910 | Other Professional Services | \$0.00 | \$0.00 | \$0.00 |
| Total: | | \$128,000.00 | \$118,000.00 | \$60,954.39 |

| <u>INSURANCE</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|-------------------------|----------------------|------------------------------|------------------------------|---------------------------|
| 4911 | Liability | \$36,000.00 | \$35,000.00 | \$45,367.16 |
| 4912 | Workers Compensation | \$10,000.00 | \$9,000.00 | \$6,425.05 |
| 4913 | Bonding | \$1,000.00 | \$1,000.00 | \$230.00 |
| Total: | | \$47,000.00 | \$45,000.00 | \$52,022.21 |

| <u>ASSESSMENTS</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------------------|----------------------------|------------------------------|------------------------------|---------------------------|
| 5100 | Roy City Water Rental | \$25,000.00 | \$25,000.00 | \$22,837.50 |
| 5101 | D & W Water Assessment | \$379,000.00 | \$379,000.00 | \$378,125.00 |
| 5103 | Other Water Rental | \$15,000.00 | \$15,000.00 | \$14,687.50 |
| 5105 | Weber Basin Lease Contract | \$44,000.00 | \$42,000.00 | \$40,283.36 |
| 5106 | Wilson Water Assessment | \$2,000.00 | \$2,000.00 | \$1,722.00 |
| Total: | | \$465,000.00 | \$463,000.00 | \$457,655.36 |

| <u>ASSOCIATION DUES/WATER CONSERVATION & EDUCATION</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|-------------------------------|------------------------------|------------------------------|---------------------------|
| 5200 | Utah Water Users Association | \$1,500.00 | \$1,000.00 | \$500.00 |
| 5201 | Association Special Districts | \$3,000.00 | \$3,000.00 | \$3,349.00 |
| 5202 | Water Education | \$1,000.00 | \$1,000.00 | \$38.51 |
| 5204 | American Water Works | \$700.00 | \$700.00 | \$235.00 |
| 5205-1 | Irrigation Caucus | \$400.00 | \$400.00 | \$400.00 |
| 5206-1 | Water Conservation (Other) | \$500.00 | \$500.00 | \$0.00 |
| Total: | | \$7,100.00 | \$6,600.00 | \$4,522.51 |

| <u>WORKSHOPS & TRAINING</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|--|-----------------------------|------------------------------|------------------------------|---------------------------|
| 5300 | Director Workshops/Training | \$22,000.00 | \$22,000.00 | \$1,040.00 |
| 5301 | Employee Workshops/Training | \$26,000.00 | \$26,000.00 | \$8,050.33 |
| Total: | | \$48,000.00 | \$48,000.00 | \$9,090.33 |

| <u>SALARIES & BENEFITS</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------------------------------|----------------|------------------------------|------------------------------|---------------------------|
| 5302 | Medicare | \$8,500.00 | \$8,350.00 | \$7,830.29 |
| 5303-0,6 | Gross Wages | \$443,000.00 | \$430,000.00 | \$421,254.87 |
| 5303-1,4 | Overtime | \$31,500.00 | \$30,500.00 | \$18,653.61 |
| 5303-5,7 | Double Time | \$2,000.00 | \$1,800.00 | \$1,233.94 |
| 5303-10 | Sick Leave Pay | \$29,000.00 | \$28,000.00 | \$14,270.01 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

| | | | | |
|------------|--------------------|---------------------|---------------------|---------------------|
| 5303-11 | Annual Leave Pay | \$32,500.00 | \$31,500.00 | \$44,580.39 |
| 5303-12,15 | Pager Time | \$9,500.00 | \$9,000.00 | \$7,349.56 |
| 5303-13 | Compensation Time | \$1,750.00 | \$1,750.00 | \$0.00 |
| 5303-14 | Holiday Pay | \$25,000.00 | \$24,500.00 | \$21,647.44 |
| 5304 | FICA | \$37,500.00 | \$36,500.00 | \$33,342.83 |
| 5305 | Federal Tax | \$0.00 | \$0.00 | \$0.00 |
| 5306 | State Tax | \$0.00 | \$0.00 | \$0.00 |
| 5307 | Retirement | \$82,000.00 | \$80,500.00 | \$81,657.28 |
| 5308 | Health Insurance | \$120,000.00 | \$117,000.00 | \$114,268.60 |
| 5309 | 401K | \$26,000.00 | \$25,500.00 | \$25,510.58 |
| 5311 | Unemployment Comp. | \$3,000.00 | \$3,000.00 | \$231.26 |
| 5312 | Disability | \$3,000.00 | \$3,000.00 | \$829.93 |
| | Total: | \$854,250.00 | \$830,900.00 | \$792,660.59 |

| <u>OFFICE EXPENSES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|-------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|
| 5315 | General Office Expenses | \$20,000.00 | \$20,000.00 | \$10,499.23 |
| 5316 | Office Travel Reimbursement | \$1,500.00 | \$1,500.00 | \$711.12 |
| 5317 | Managers Expense | \$1,500.00 | \$1,500.00 | \$295.38 |
| 5318 | Air Conditioning & Heating | \$2,000.00 | \$2,000.00 | \$0.00 |
| 5319 | Computer Tech. Repair & Agrmnts | \$18,000.00 | \$18,000.00 | \$16,849.00 |
| 5321 | Adjustments & Refunds | \$500.00 | \$500.00 | \$0.00 |
| 5323 | Computer Hardware & Software | \$15,000.00 | \$15,000.00 | \$10,431.45 |
| 5324 | Radio Maintenance | \$1,000.00 | \$1,000.00 | \$0.00 |
| 5325 | Bldg Cleaning & Maint. Supplies | \$500.00 | \$500.00 | \$437.56 |
| 5326 | Janitorial Services | \$3,000.00 | \$3,000.00 | \$2,807.25 |
| 5327 | Office Improvements | \$5,000.00 | \$5,000.00 | \$3,184.43 |
| 5328 | Conservation Study & Incentives | \$3,000.00 | \$3,000.00 | \$0.00 |
| | Total: | \$71,000.00 | \$71,000.00 | \$45,215.42 |

| <u>UTILITIES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|-------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|
| 5401 | Telephone | \$20,000.00 | \$20,000.00 | \$16,123.97 |
| 5402 | Dominion Energy | \$4,500.00 | \$4,500.00 | \$2,895.93 |
| 5403 | Rocky Mountain Power/Electrical | \$65,000.00 | \$65,000.00 | \$54,980.31 |
| 5404 | Culinary Water (Riverdale) | \$2,500.00 | \$2,500.00 | \$1,929.85 |
| 5405 | Trash | \$1,750.00 | \$1,500.00 | \$1,228.59 |
| | Total: | \$93,750.00 | \$93,500.00 | \$77,158.65 |

| <u>SHOP - MOBILE EQUIPMENT SUPPLIES & REPAIRS</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|--|-----------------------|------------------------------|------------------------------|---------------------------|
| 5501 | Fuel | \$10,000.00 | \$10,000.00 | \$5,725.84 |
| 5502 | Oil, Grease & Filters | \$1,250.00 | \$1,250.00 | \$172.58 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

| | | | | |
|------|---------------------------------|--------------------|--------------------|--------------------|
| 5503 | Tires | \$2,000.00 | \$2,000.00 | \$808.72 |
| 5504 | Batteries | \$300.00 | \$300.00 | \$15.30 |
| 5505 | Equipment Repair | \$5,000.00 | \$5,000.00 | \$2,615.92 |
| 5506 | Equipment Tune-Up | \$750.00 | \$750.00 | \$658.58 |
| 5507 | Truck Repair & Registration | \$1,500.00 | \$1,500.00 | \$1,433.60 |
| 5509 | Portable Equipment | \$2,500.00 | \$8,500.00 | \$107.60 |
| 5510 | Small Hand Tools - Shop | \$2,000.00 | \$2,000.00 | \$1,215.81 |
| 5511 | Small Tools - Trucks | \$2,000.00 | \$2,000.00 | \$2,466.53 |
| 5512 | Equipment Rental | \$1,000.00 | \$1,000.00 | \$234.48 |
| 5600 | Oxygen, Acetylene & Welding Rod | \$1,000.00 | \$1,000.00 | \$769.09 |
| 5601 | Rock & Road Base | \$3,000.00 | \$3,000.00 | \$1,076.72 |
| 5602 | Concrete Products | \$200.00 | \$200.00 | \$0.00 |
| 5603 | Nuts & Bolts | \$500.00 | \$500.00 | \$190.80 |
| 5604 | Uniforms | \$2,000.00 | \$2,000.00 | \$1,553.50 |
| 5605 | Safety Equipment | \$1,000.00 | \$1,000.00 | \$838.97 |
| 5606 | Shop Clean & Maint. Supplies | \$1,000.00 | \$1,000.00 | \$919.00 |
| 5608 | Building Maintenance (Shop) | \$2,000.00 | \$2,000.00 | \$1,200.99 |
| 5609 | Shop Improvements | \$5,000.00 | \$5,000.00 | \$5,466.95 |
| | Total: | \$44,000.00 | \$50,000.00 | \$27,470.98 |

UPKEEP OF GROUNDS

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|------|--|-----------------------|-----------------------|--------------------|
| 5700 | Maintenance of Entire District Property (30 acres) | \$30,000.00 | \$30,000.00 | \$28,452.21 |
| | Total: | \$30,000.00 | \$30,000.00 | \$28,452.21 |

STREET REPAIRS

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|------|----------------------------|-----------------------|-----------------------|--------------------|
| 5900 | Asphalt | \$2,500.00 | \$2,500.00 | \$0.00 |
| 5901 | Contractor | \$25,000.00 | \$25,000.00 | \$0.00 |
| 5902 | Concrete | \$2,000.00 | \$2,000.00 | \$1,300.70 |
| 5903 | Roy City Cut & Patch Fees | \$3,000.00 | \$3,000.00 | \$0.00 |
| 5904 | Dispose Concrete & Asphalt | \$1,000.00 | \$1,000.00 | \$0.00 |
| | Total: | \$33,500.00 | \$33,500.00 | \$1,300.70 |

PUMPHOUSE & RESERVOIR

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|------|-----------------------|-----------------------|-----------------------|--------------------|
| 6000 | Reservoir & Pumphouse | \$50,000.00 | \$30,000.00 | \$4,534.11 |
| 6001 | Inlet Screen Repairs | \$4,000.00 | \$4,000.00 | \$0.00 |
| | Total: | \$54,000.00 | \$34,000.00 | \$4,534.11 |

PIPELINE MAINTENANCE & SUPPLIES

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|------|---------------------------------|-----------------------|-----------------------|--------------------|
| 6100 | Pipeline Maintenance & Supplies | \$25,000.00 | \$15,000.00 | \$16,242.09 |
| 6101 | Welding of Pipeline | \$1,000.00 | \$1,000.00 | \$0.00 |
| 6102 | Blue Stakes | \$5,500.00 | \$5,500.00 | \$4,299.79 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

Total: \$31,500.00 \$21,500.00 \$20,541.88

BOND PAYMENT

2022 Estimated 2021 Estimated 2020 Actual

| | | | | |
|---------------|----------------------|---------------------|---------------------|---------------------|
| 6200 | Debt Service Payment | - | - | \$365,777.20 |
| 6201 | Bond Paying Agent | - | - | \$1,500.00 |
| 6204 | Depreciation | \$100,000.00 | \$100,000.00 | \$0.00 |
| Total: | | \$100,000.00 | \$100,000.00 | \$367,277.20 |

O. & M. CAPITAL IMPROVEMENT EXPENSES

Capital Improvement Projects

| | | | | |
|---------|--|--------------|--------------|--------------|
| 8219-20 | Capital Improvement Plan #1 (2020) Replace Mainline Valves | - | - | \$10,300.00 |
| 8219-21 | Capital Improvement Plan #1 (2021) Replace Mainline Valves | - | \$40,000.00 | - |
| 8219-22 | Capital Improvement Plan #1 (2022) Replace Mainline Valves | \$40,000.00 | - | - |
| 8229-20 | Capital Improvement Plan #2 (2020) Connect Unconnected Lots | - | - | \$17,492.38 |
| 8229-21 | Capital Improvement Plan #2 (2021) Connect Unconnected Lots | - | \$48,000.00 | - |
| 8229-22 | Capital Improvement Plan #2 (2022) Connect Unconnected Lots | \$48,000.00 | - | - |
| 8262-19 | WaterSmart Grant R18AP00263 | - | - | \$100,323.45 |
| 8262-20 | WaterSmart Grant R20AP00169 Capital Improvement Plan #4 (2020) | - | \$187,500.00 | \$46,134.94 |
| 8267 | Service Lateral Replacement 2200 West Between 5600 South and 6000 South Capital Improvement Plan #5 (2020) | - | - | \$141,701.76 |
| 8268 | Water Line Replacement 2150 West Between 4300 South and 4400 South Capital Improvement Plan #6 (2020) | - | - | \$49,285.90 |
| 8269 | Water Line Replacement 2600 West Between 5650 South and 5725 South Capital Improvement Plan #7 (2020) | - | - | \$65,373.68 |
| 8270 | Water Line Replacement 4225 South Westlake Drive Cul-de-Sac | - | - | \$36,698.19 |
| 8271 | 5600 South 2500 West Water Line Replacement Capital Improvement Plan #4 (2021) | - | - | \$59,066.96 |
| 8272 | Water Line Replacement 6050 South and 2125 West Between 2200 West and 6075 South Capital Improvement Plan #5 (2021) | - | \$110,734.00 | - |
| 8273 | Water Line Replacement - 5075 South Between 1825 West and 1900 West Capital Improvement Plan #6 (2021) | - | \$112,528.00 | - |
| 8274 | Service Lateral Replacement - 5175 South Between 2500 West and 2675 West Capital Improvement Plan #7 (2021) | - | \$32,287.00 | - |
| 8275 | Water Line Replacement - 4850 South and 2575 West Between 4900 South and 2675 West Capital Improvement Plan #8 (2021) | - | \$158,861.00 | - |
| 8276 | Water Line Replacement - 2100 West and 2150 West and 5125 South Between 5200 South and 2150 West (Roy City CDBG) Capital Improvement Plan #9 (2021) | - | \$157,780.00 | - |
| 8277 | Water Line Replacement - 4700 South Between 1900 West and 2100 West (Roy City CDBG) Capital Improvement Plan #10 (2021) | - | \$191,590.00 | - |
| 8278 | Seal South Reservoir Sidewall Joints | - | \$50,000.00 | - |
| 8262-21 | WaterSmart Grant R21AP00??? | \$187,500.00 | - | - |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

| | | | | |
|------|--|---------------------|-----------------------|---------------------|
| | Capital Improvement Plan #4 (2022) | | | |
| 8279 | Secondary Water Line Replacement Project - 2600 West and 2625 West Between 5800 South and 5950 South | \$385,446.00 | - | - |
| | Capital Improvement Plan #5 (2022) | | | |
| 8280 | Secondary Water Line Replacement Project -1950 West Between 5100 South and 5200 South | \$102,787.00 | - | - |
| | Capital Improvement Plan #6 (2022) | | | |
| 8281 | Connect Existing Water Line - 4250 South and 2350 South and 6075 South and 2960 West | \$32,729.00 | - | - |
| | Total: | \$796,462.00 | \$1,089,280.00 | \$526,377.26 |

NEW ASSETS

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------|-----------------------------------|-----------------------|-----------------------|---------------------|
| 8305-20 | Truck Upgrades 2020 | - | - | \$281,599.24 |
| 8305-21 | Truck Upgrades 2021 | - | \$295,000.00 | - |
| 8305-22 | Truck Upgrades 2022 | \$306,000.00 | - | - |
| 8326-20 | 2020 CAT 938M | - | - | \$169,251.00 |
| 8326-21 | 2021 CAT 938M | - | \$180,000.00 | - |
| 8326-22 | 2022 CAT 938M | \$185,000.00 | - | - |
| 8330 | Log Cabin | - | - | \$18,962.35 |
| 8331 | Pumphouse and Office Solar Arrays | - | \$115,000.00 | - |
| 8332 | 2022 Colorado | \$42,000.00 | - | - |
| | Total: | \$533,000.00 | \$590,000.00 | \$469,812.59 |

| | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|-----------------------|-----------------------|-----------------------|
| TOTAL EXPENSE: | \$3,356,562.00 | \$3,644,280.00 | \$2,963,573.79 |
| PERCENT DIFFERENCE FROM PREVIOUS YEAR: | -7.9% | 23.0% | |

| <u>TOTAL INCOME & EXPENSES</u> | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|-----------------------|-----------------------|-----------------------|
| INCOME: | \$3,356,562.00 | \$3,644,280.00 | \$2,963,573.79 |
| EXPENSE: | \$3,356,562.00 | \$3,644,280.00 | \$2,963,573.79 |

2022 RWCD DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

IMPACT FEE FUND

| <u>CAPITAL FACILITIES INCOME</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|----------------------------|------------------------------|------------------------------|---------------------------|
| 3027 | Interest Income | \$1,500.00 | \$3,500.00 | \$3,343.93 |
| 3029 | Impact Fees | \$0.00 | \$0.00 | \$0.00 |
| 3035 | Reserve Funds (Impact Fee) | \$126,000.00 | \$261,242.07 | \$0.00 |
| <i>INCOME:</i> | | \$127,500.00 | \$264,742.07 | \$3,343.93 |

| <u>CAPITAL FACILITIES EXPENSES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|--|------------------------------|------------------------------|---------------------------|
| 8016 | ENG & Contingency 0001-1 to 0015-1 | \$11,440.07 | \$36,440.07 | \$0.00 |
| 0004 | 2012 Capital Improvement Prj. #1 (2007 CFP #3 & 2005 CFP #4) 3500 W. from 5700 S. to 6000 S. | \$4,533.00 | \$9,066.00 | \$0.00 |
| 0005 | 2012 Capital Improvement Prj. #2 (2007 CFP #4 & 2005 CFP #5) 3500 W. from 5500 S. to 5600 S. | \$5,214.00 | \$10,428.00 | \$0.00 |
| 0003 | 2012 Capital Improvement Prj. #3 (2007 CFP #2 & 2005 CFP #3) 3500 W. from 4800 S. to 5200 S. | \$29,850.00 | \$59,700.00 | \$0.00 |
| 0010 | 2012 Capital Improvement Prj. #4 (2007 CFP #8 & 2005 CFP #10) 3500 W. from Midland Dr. to Layton Canal | \$1,233.00 | \$1,233.00 | \$0.00 |
| 0013 | 2012 Capital Improvement Prj. #5 (2007 CFP #9 & 2005 CFP #13) 4300 W. from 4800 S. to 4650 S. | \$18,150.00 | \$18,150.00 | \$0.00 |
| 0006 | 2012 Capital Improvement Prj. #6 (2007 CFP #5 & 2005 CFP #6) 4000 S. from Midland Dr. to 2800 W. | \$17,425.00 | \$17,425.00 | \$0.00 |
| 0014 | 2012 Capital Improvement Prj. #7 (2007 CFP #10 & 2005 CFP #14) Along Rail Road ROW from 4800 S. to 4000 S. | \$20,934.93 | \$93,580.00 | \$0.00 |
| 0017 | 2012 Capital Improvement Prj. #8 Along Rail Road ROW from 4000 S. to 3675 S. Then W. to Midland Dr. | \$18,720.00 | \$18,720.00 | \$0.00 |
| <i>EXPENSE:</i> | | \$127,500.00 | \$264,742.07 | \$0.00 |

| <u>TOTAL INCOME & EXPENSES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|--|------------------------------|------------------------------|---------------------------|
| INCOME: | | \$127,500.00 | \$264,742.07 | \$3,343.93 |
| RESERVE FUNDS: | | | | |
| EXPENSE: | | \$127,500.00 | \$264,742.07 | \$0.00 |
| PERCENT DIFFERENCE FROM PREVIOUS YEAR: | | -51.8% | 1.9% | |

2022 WEST HAVEN DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

O & M REVENUE

| <u>OTHER INCOME</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|----------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|
| 3300 | Weber Basin - West Haven System | \$230,000.00 | \$225,000.00 | \$229,763.90 |
| 3301 | Weber Basin Administrative Fee | \$11,500.00 | \$11,250.00 | \$0.00 |
| Total: | | \$241,500.00 | \$236,250.00 | \$229,763.90 |

| | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|------------------------------|------------------------------|---------------------------|
| TOTAL INCOME: | \$241,500.00 | \$236,250.00 | \$229,763.90 |
| PERCENT DIFFERENCE FROM PREVIOUS YEAR: | 2.2% | 2.8% | |

O. & M. - GENERAL EXPENSE

| <u>PROFESSIONAL & TECHNICAL SERVICES</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|---|------------------------------|------------------------------|---------------------------|
| 4903 | Scada | \$1,500.00 | \$1,500.00 | \$0.00 |
| 4906 | Engineering (Includes Capital Facilities Plan Update) | \$2,500.00 | \$2,500.00 | \$0.00 |
| 4907 | Audit/CPA | \$2,000.00 | \$2,000.00 | \$1,400.00 |
| 4908 | Attorney | \$3,000.00 | \$3,000.00 | \$0.00 |
| 4909 | Advertising, Publishing & Postage | \$1,000.00 | \$1,000.00 | \$0.00 |
| Total: | | \$10,000.00 | \$10,000.00 | \$1,400.00 |

| <u>INSURANCE</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|-------------------------|----------------------|------------------------------|------------------------------|---------------------------|
| 4911 | Liability | \$2,000.00 | \$2,000.00 | \$0.00 |
| 4912 | Workers Compensation | \$2,500.00 | \$2,500.00 | \$909.77 |
| Total: | | \$4,500.00 | \$4,500.00 | \$909.77 |

| <u>SALARIES & BENEFITS</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------------------------------|--------------------|------------------------------|------------------------------|---------------------------|
| 5302 | Medicare | \$1,800.00 | \$1,600.00 | \$986.76 |
| 5303-0,6 | Gross Wages | \$123,750.00 | \$121,000.00 | \$53,006.16 |
| 5303-1,4 | Overtime | \$8,250.00 | \$8,000.00 | \$7,716.83 |
| 5303-5,7 | Double Time | \$1,550.00 | \$1,500.00 | \$553.41 |
| 5303-12,15 | Pager Time | \$6,250.00 | \$6,000.00 | \$5,385.67 |
| 5304 | FICA | \$7,250.00 | \$7,000.00 | \$4,201.79 |
| 5307 | Retirement | \$17,000.00 | \$16,500.00 | \$10,290.26 |
| 5308 | Health Insurance | \$23,000.00 | \$22,500.00 | \$14,399.86 |
| 5309 | 401K | \$5,250.00 | \$5,000.00 | \$3,214.78 |
| 5311 | Unemployment Comp. | \$100.00 | \$100.00 | \$29.14 |
| 5312 | Disability | \$500.00 | \$500.00 | \$333.80 |
| Total: | | \$194,700.00 | \$189,700.00 | \$100,118.46 |

| <u>SHOP - MOBILE EQUIPMENT SUPPLIES & REPAIRS</u> | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|--|----------------------|------------------------------|------------------------------|---------------------------|
| 5501 | Fuel | \$6,000.00 | \$6,000.00 | \$3,487.57 |
| 5509 | Portable Equipment | \$500.00 | \$500.00 | \$0.00 |
| 5511 | Small Tools - Trucks | \$500.00 | \$500.00 | \$0.00 |
| 5512 | Equipment Rental | \$500.00 | \$500.00 | \$0.00 |

2022 WEST HAVEN DRAFT BUDGET COMPARISON

10/6/2021

October 13, 2021
Board Meeting

| | | | | |
|---------------|---------------------------------|-------------------|-------------------|-------------------|
| 5600 | Oxygen, Acetylene & Welding Rod | \$500.00 | \$500.00 | \$0.00 |
| 5601 | Rock & Road Base | \$500.00 | \$500.00 | \$0.00 |
| 5602 | Concrete Products | \$200.00 | \$200.00 | \$0.00 |
| 5603 | Nuts & Bolts | \$100.00 | \$100.00 | \$0.00 |
| Total: | | \$8,800.00 | \$8,800.00 | \$3,487.57 |

STREET REPAIRS

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|----------------------------|-----------------------|-----------------------|--------------------|
| 5900 | Asphalt | \$1,000.00 | \$1,000.00 | \$0.00 |
| 5901 | Contractor | \$3,000.00 | \$3,000.00 | \$0.00 |
| 5902 | Concrete | - | - | - |
| 5904 | Dispose Concrete & Asphalt | \$1,000.00 | \$1,000.00 | \$0.00 |
| Total: | | \$5,000.00 | \$5,000.00 | \$0.00 |

PUMPHOUSE & RESERVOIR

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|-----------------------|-----------------------|-----------------------|--------------------|
| 6000 | Reservoir & Pumphouse | - | - | - |
| 6001 | Inlet Screen Repairs | \$1,000.00 | \$1,000.00 | \$0.00 |
| Total: | | \$1,000.00 | \$1,000.00 | \$0.00 |

PIPELINE MAINTENANCE & SUPPLIES

| | | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---------------|---------------------------------|-----------------------|-----------------------|--------------------|
| 6100 | Pipeline Maintenance & Supplies | \$2,500.00 | \$2,500.00 | \$900.00 |
| 6101 | Welding of Pipeline | - | - | - |
| 6102 | Blue Stakes | \$3,500.00 | \$3,500.00 | \$3,810.56 |
| Total: | | \$6,000.00 | \$6,000.00 | \$4,710.56 |

| | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|---|-----------------------|-----------------------|---------------------|
| TOTAL EXPENSE: | \$241,500.00 | \$236,250.00 | \$110,626.36 |
| PERCENT DIFFERENCE FROM PREVIOUS YEAR: | 2.2% | 113.6% | |

| <u>TOTAL INCOME & EXPENSES</u> | <u>2022 Estimated</u> | <u>2021 Estimated</u> | <u>2020 Actual</u> |
|------------------------------------|-----------------------|-----------------------|---------------------|
| INCOME: | \$241,500.00 | \$236,250.00 | \$229,763.90 |
| EXPENSE: | \$241,500.00 | \$236,250.00 | \$110,626.36 |

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 8, 2021

SUBJECT: **IV.B. Consideration of District Representative to Vote at Utah Association of Special Districts Annual Convention**

Each year at the Utah Association of Special Districts Annual Convention, there is a business meeting that will require the votes of the membership. Typically, the Chair of the board of trustees is appointed as representative of the District to vote and the Vice-Chair of the board of trustees is appointed as an alternate representative of the District to vote in case something happens to the Chair. It is recommended the Chair be appointed as representative and the Vice-Chair and General Manager as alternates. The board of trustees can appoint any trustee or employee of the District to be the representative.

A suggested motion for approval would be, “I move that we appoint the Chair of the board of trustees as representative to vote for the District at the Utah Association of Special Districts Annual Convention and the Vice-Chair and General Manager as alternates.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 8, 2021

SUBJECT: **V.E. Manager and Trustees Reports**

The following is a reminder of upcoming meetings and events:

UWUA Summit – October 12, 2021 at 8:00 a.m. in Provo

Board Meeting – October 13, 2021 at 5:00 p.m.

UASD Annual Convention – November 3 – 5, 2021 in Provo

Board Meeting – November 17, 2021 at 5:00 p.m.

Board Meeting – December 8, 2021 at 5:00 p.m.

Public Hearing for Allotment of Water – December 8, 2021, at 6:00 p.m.

Public Hearing for 2022 Budget – December 8, 2021, at 6:00 p.m.

Christmas Party – December 9, 2021 at 6:30 p.m. at Timbermine

D&WCCC Stockholders Meeting – December 20, 2021 at 6:30 p.m.

As of October 7th, East Canyon is 43% full, Echo Reservoir is 12% full, and the Weber River basin precipitation is 80% of normal which reflects the beginning of a new water year. Currently 100% of the state of Utah is in severe to exceptional drought condition. As of August 12, 2021, the District's boundaries are in the worst category which is exceptional drought.

INTERNAL AUDIT REPORT

OCTOBER 13, 2021

(SEPTEMBER 2021 STATEMENTS)

YES NO

- | | | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain bank statements unopened. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review checks for unusual payees. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review signatures on checks for authenticity. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Review any cash transfers or large debit memos for property. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Question any large or unusual checks that you do not remember discussing or approving. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: ALL STATEMENTS, BALANCES AND CHECKS APPEAR TO BE IN ORDER.

Bank of Utah

1. O & M Account No. [REDACTED] 0122: _____

2. C.F. Account No. [REDACTED] 1928: _____

3. Weber Basin Account No. [REDACTED] 0846: _____

Zions Bank

4. Account No. [REDACTED] 9775 (Bond): Account Closed 04-30-2021.

PTIF

5. O & M Account No. 1141: _____

6. C.F. Account No. 2340: _____

I have completed the above procedures for the month of October 13, 2021 (September 2021 Statements).



Mark W. Ohlin, Vice-Chair

ZION BANK CREDIT CARDS
INTERNAL AUDIT REPORT

OCTOBER 13, 2021

(SEPTEMBER 2021 STATEMENTS)

YES NO

- | | | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain credit card statements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Question any large or unusual charges not previously discussed or approved during board meeting. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: CREDIT CARD PURCHASES AND STATEMENTS APPEAR TO ALL BE IN ORDER.

1. Zions Bank Control Account: _____
2. Jay Cottle Credit Card: Card turned in to office on 04-15-2021.
3. Darl Field Credit Card: _____
4. Gary Newman Credit Card: _____
5. Mark Ohlin Credit Card: Card turned in to office.
6. Chad Zito Credit Card: _____
7. Rodney Banks Credit Card: _____
8. Phil Durbano Credit Card: _____
9. Kent Thurgood Credit Card: _____
10. Nathan Doxey Credit Card: _____
11. Justin Sandberg Credit Card: NO CARD
12. Linda Toupin Credit Card: Card turned in to office.
13. Courtney Harris Credit Card: _____

I have completed the above procedures for the month of October 13, 2021 (September 2021 Statements).



Mark W. Ohlin Vice-Chair

ROY WATER CONSERVANCY DISTRICT
2021 Profit & Loss Budget vs. Actual
 January through December 2021

| | Jan - Dec 21 | Budget | \$ Over Budget |
|--|-------------------|---------------------|----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 3016 · Cell Tower Leases | 52,047.00 | 54,000.00 | -1,953.00 |
| 3020 · Surplus Water Sales/Wheeling Ch | 1,156.92 | 13,000.00 | -11,843.08 |
| 3028 · Interest-Checking & Investments | 13,147.78 | 45,000.00 | -31,852.22 |
| 3030 · Ad Valorem Tax | 11,067.26 | 127,000.00 | -115,932.74 |
| 3034 · Delinquent Assessments | 21,708.72 | 30,000.00 | -8,291.28 |
| 3035 · Direct Charges/Assessments | 159,706.53 | 2,085,000.00 | -1,925,293.47 |
| 3036 · Registered Vehicle F.I.L. | 8,399.63 | 13,000.00 | -4,600.37 |
| 3037 · Delinquent Ad Valorem Tax | 1,269.80 | 2,000.00 | -730.20 |
| 3040 · Non-Taxable Entity Assessments | 0.00 | 62,000.00 | -62,000.00 |
| 3045 · Homeowners 1 Yr Only Assmnt. | 0.00 | 1,000.00 | -1,000.00 |
| 3050 · Homeowners Yearly Assessments | 0.00 | 5,000.00 | -5,000.00 |
| 3150 · Misc. Income | 360.00 | 1,000.00 | -640.00 |
| 3156-21 · Sale of 2021 Vehicles | 0.00 | 280,000.00 | -280,000.00 |
| 3158-20 · Sale of 2020 CAT 938M | 0.00 | 174,000.00 | -174,000.00 |
| 3300 · Weber Basin - West Haven System | 233,130.31 | 225,000.00 | 8,130.31 |
| 3301 · Weber Basin Administrative Fee | 0.00 | 11,250.00 | -11,250.00 |
| 3601-18 · WaterSmart Grant R18AP00263 | 4,000.00 | | |
| 3601-20 · WaterSmart Grant R21AP10016 | 75,000.00 | 75,000.00 | 0.00 |
| Total Income | 580,993.95 | 3,203,250.00 | -2,622,256.05 |
| Gross Profit | 580,993.95 | 3,203,250.00 | -2,622,256.05 |
| Expense | | | |
| 4900 · Trustees Fees & Extra Meetings | 14,889.50 | 20,000.00 | -5,110.50 |
| 4903 · Scada | 0.00 | 1,500.00 | -1,500.00 |
| 4906 · Engineering | 21,340.24 | 52,500.00 | -31,159.76 |
| 4907 · Audit / CPA | 14,657.00 | 20,000.00 | -5,343.00 |
| 4908 · Attorney | 7,148.10 | 33,000.00 | -25,851.90 |
| 4909 · Advertising & Publishing | 13,569.42 | 21,000.00 | -7,430.58 |
| 4911 · Liability | 16,867.58 | 37,000.00 | -20,132.42 |
| 4912 · Workers Compensation | 1,912.38 | 11,500.00 | -9,587.62 |
| 4913 · Bonding | 0.00 | 1,000.00 | -1,000.00 |
| 5100 · Roy City Water Rental | 22,837.50 | 25,000.00 | -2,162.50 |
| 5101 · D & W Water Assessment | 378,125.00 | 379,000.00 | -875.00 |
| 5103 · Other Water Rental | 14,687.50 | 15,000.00 | -312.50 |
| 5105 · Weber Basin Lease Contract | 0.00 | 42,000.00 | -42,000.00 |
| 5106 · Wilson Water Assessment | 1,722.00 | 2,000.00 | -278.00 |
| 5200 · Utah Water Users Association | 775.00 | 1,000.00 | -225.00 |
| 5201 · Association Special Districts | 2,050.00 | 3,000.00 | -950.00 |
| 5202 · Water Education | 0.00 | 1,000.00 | -1,000.00 |
| 5204 · American Water Works | 242.00 | 700.00 | -458.00 |
| 5205-1 · Irrigation Caucus | 400.00 | 400.00 | 0.00 |
| 5206-1 · Water Conservation (Other) | -500.00 | 500.00 | -1,000.00 |
| 5300 · Director Workshops/Training | 2,237.10 | 22,000.00 | -19,762.90 |
| 5301 · Employee Workshops/Training | 4,169.17 | 26,000.00 | -21,830.83 |
| 5302 · Medicare | 7,315.70 | 9,950.00 | -2,634.30 |

ROY WATER CONSERVANCY DISTRICT
2021 Profit & Loss Budget vs. Actual
 January through December 2021

| | Jan - Dec 21 | Budget | \$ Over Budget |
|--|--------------|------------|----------------|
| 5303-00 · Gross Wages-RWCD | 350,965.91 | 430,000.00 | -79,034.09 |
| 5303-01 · Overtime-RWCD | 17,328.89 | 30,500.00 | -13,171.11 |
| 5303-04 · Overtime-West Haven | 7,222.78 | 8,000.00 | -777.22 |
| 5303-05 · Double Time-RWCD | 663.23 | 1,800.00 | -1,136.77 |
| 5303-06 · Gross Wages-West Haven | 52,075.08 | 121,000.00 | -68,924.92 |
| 5303-07 · Double Time-West Haven | 385.71 | 1,500.00 | -1,114.29 |
| 5303-10 · Sick Leave Pay | 7,008.70 | 28,000.00 | -20,991.30 |
| 5303-11 · Annual Leave Pay | 31,834.15 | 31,500.00 | 334.15 |
| 5303-12 · Pager Time-RWCD | 4,024.31 | 9,000.00 | -4,975.69 |
| 5303-13 · Compensation Time | 0.00 | 1,750.00 | -1,750.00 |
| 5303-14 · Holiday Pay | 16,926.88 | 24,500.00 | -7,573.12 |
| 5303-15 · Pager Time-West Haven | 3,361.19 | 6,000.00 | -2,638.81 |
| 5303-20 · Vehicle Compensation | 3,266.02 | | |
| 5304 · FICA | 31,280.90 | 43,500.00 | -12,219.10 |
| 5307 · Retirement | 71,958.56 | 97,000.00 | -25,041.44 |
| 5308-04 · Medical FSA (Pre Tax) | 732.34 | | |
| 5308 · Health Insurance | 105,927.47 | 139,500.00 | -33,572.53 |
| 5309 · 401K | 21,288.96 | 30,500.00 | -9,211.04 |
| 5311 · Unemployment Comp. | 501.79 | 3,100.00 | -2,598.21 |
| 5312 · Disability | 1,948.89 | 3,500.00 | -1,551.11 |
| 5315 · General Office Expenses | 6,588.08 | 20,000.00 | -13,411.92 |
| 5316 · Office Travel Reimbursement | 834.88 | 1,500.00 | -665.12 |
| 5317 · Managers Expense | 525.26 | 1,500.00 | -974.74 |
| 5318 · Air Conditioning & Heating | 739.00 | 2,000.00 | -1,261.00 |
| 5319 · Computer Tech. Repair & Agrmnts | 14,263.00 | 18,000.00 | -3,737.00 |
| 5321 · Adjustments & Refunds | 0.00 | 500.00 | -500.00 |
| 5323 · Computer Hardware & Software | 6,049.81 | 15,000.00 | -8,950.19 |
| 5324 · Radio Maintenance | 0.00 | 1,000.00 | -1,000.00 |
| 5325 · Bldg Cleaning & Maint. Supplies | 180.21 | 500.00 | -319.79 |
| 5326 · Janitorial Services | 2,107.00 | 3,000.00 | -893.00 |
| 5327 · Office Improvements | 2,175.00 | 5,000.00 | -2,825.00 |
| 5328 · Conservation Study & Incentives | 0.00 | 3,000.00 | -3,000.00 |
| 5401 · Telephone | 9,760.88 | 20,000.00 | -10,239.12 |
| 5402 · Dominion Energy | 2,159.53 | 4,500.00 | -2,340.47 |
| 5403 · Rocky Mountain Power/Electrical | 31,012.69 | 65,000.00 | -33,987.31 |
| 5404 · Culinary Water (Riverdale) | 1,280.51 | 2,500.00 | -1,219.49 |
| 5405 · Trash | 1,117.44 | 1,500.00 | -382.56 |
| 5501 · Fuel | 11,974.50 | 16,000.00 | -4,025.50 |
| 5502 · Oil, Grease & Filters | 795.37 | 1,250.00 | -454.63 |
| 5503 · Tires | 0.00 | 2,000.00 | -2,000.00 |
| 5504 · Batteries | 0.00 | 300.00 | -300.00 |
| 5505 · Equipment Repair | 1,301.16 | 5,000.00 | -3,698.84 |
| 5506 · Equipment Tune-Up | 586.39 | 750.00 | -163.61 |
| 5507 · Truck Repair & Registration | 0.00 | 1,500.00 | -1,500.00 |
| 5509 · Portable Equipment | 3,948.75 | 9,000.00 | -5,051.25 |
| 5510 · Small Hand Tools - Shop | 979.36 | 2,000.00 | -1,020.64 |
| 5511 · Small Tools - Trucks | 355.56 | 2,500.00 | -2,144.44 |
| 5512 · Equipment Rental | 215.98 | 1,500.00 | -1,284.02 |
| 5600 · Oxygen, Acetylene & Welding Rod | 415.53 | 1,500.00 | -1,084.47 |

ROY WATER CONSERVANCY DISTRICT
2021 Profit & Loss Budget vs. Actual
 January through December 2021

| | Jan - Dec 21 | Budget | \$ Over Budget |
|--|----------------------|---------------------|----------------------|
| 5601 · Rock & Road Base | 1,556.79 | 3,500.00 | -1,943.21 |
| 5602 · Concrete Products | 172.59 | 400.00 | -227.41 |
| 5603 · Nuts & Bolts | 0.00 | 600.00 | -600.00 |
| 5604 · Uniforms | 696.32 | 2,000.00 | -1,303.68 |
| 5605 · Safety Equipment | 264.40 | 1,000.00 | -735.60 |
| 5606 · Shop Clean & Maint. Supplies | 367.22 | 1,000.00 | -632.78 |
| 5608 · Building Maintenance (Shop) | 1,920.88 | 2,000.00 | -79.12 |
| 5609 · Shop Improvements | 49.46 | 5,000.00 | -4,950.54 |
| 5700 · District Property Maintenance | 19,871.06 | 30,000.00 | -10,128.94 |
| 5900 · Asphalt | 0.00 | 3,500.00 | -3,500.00 |
| 5901 · Contractor | 1,735.00 | 28,000.00 | -26,265.00 |
| 5902 · Concrete | 246.00 | 2,000.00 | -1,754.00 |
| 5903 · Roy City Cut & Patch Fees | 738.00 | 3,000.00 | -2,262.00 |
| 5904 · Dispose Concrete & Asphalt | 0.00 | 2,000.00 | -2,000.00 |
| 6000 · Reservoir & Pumphouse | 33,121.98 | 30,000.00 | 3,121.98 |
| 6001 · Inlet Screen Repairs | 192.23 | 5,000.00 | -4,807.77 |
| 6100 · Pipeline Maintenance & Supplies | 13,718.62 | 17,500.00 | -3,781.38 |
| 6101 · Welding of Pipeline | 0.00 | 1,000.00 | -1,000.00 |
| 6102 · Blue Stakes | 5,921.42 | 9,000.00 | -3,078.58 |
| 6204 · Depreciation | 363,951.95 | 100,000.00 | 263,951.95 |
| 8219-21 · CF Plan #1 Mainline Valves 21 | 39,410.97 | 40,000.00 | -589.03 |
| 8229-21 · CF Plan #2 Connect Unconnecte... | 21,051.14 | 48,000.00 | -26,948.86 |
| 8262-19 · WaterSmart Grant R18AP00263-19 | 352.71 | | |
| 8262-20 · WaterSmart Grant R21AP10016-20 | 144,947.43 | 187,500.00 | -42,552.57 |
| 8272 · CF Plan #4 6050 S 2125 W Replac | 70,106.43 | 110,734.00 | -40,627.57 |
| 8273 · CF Plan #5 5075 S 1825 W Replac | 77,745.28 | 112,528.00 | -34,782.72 |
| 8274 · CF Plan #6 5175 S 2500 W Servic | 27,414.93 | 32,287.00 | -4,872.07 |
| 8275 · CF Plan #7 4850 S 2575 W Replac | 103,166.75 | 158,861.00 | -55,694.25 |
| 8276 · CF Plan #8 2100 W 5125 S Replac | 98,284.86 | 157,780.00 | -59,495.14 |
| 8277 · CF Plan #9 4700 S 1900 W Replac | 158,545.78 | 191,590.00 | -33,044.22 |
| 8278 · CF Plan #10 Seal S Res Sidewall | 11,099.44 | 50,000.00 | -38,900.56 |
| 8305-21 · Truck Upgrades 2021 | 288,711.25 | 295,000.00 | -6,288.75 |
| 8326-21 · 2021 CAT 938M | 0.00 | 180,000.00 | -180,000.00 |
| 8331 · Pumphouse & Office Solar Arrays | 114,335.00 | 115,000.00 | -665.00 |
| Total Expense | 2,952,208.73 | 3,869,280.00 | -917,071.27 |
| Net Ordinary Income | -2,371,214.78 | -666,030.00 | -1,705,184.78 |
| Other Income/Expense | | | |
| Other Income | | | |
| 3700 · Appropriation From Net Assets | 0.00 | 677,280.00 | -677,280.00 |
| Total Other Income | 0.00 | 677,280.00 | -677,280.00 |

ROY WATER CONSERVANCY DISTRICT
2021 Profit & Loss Budget vs. Actual
January through December 2021

| | <u>Jan - Dec 21</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|----------------------------------|-----------------------------|--------------------|-----------------------------|
| Other Expense | | | |
| 8500 · Weber Basin Admin Expense | 0.00 | 11,250.00 | -11,250.00 |
| Total Other Expense | <u>0.00</u> | <u>11,250.00</u> | <u>-11,250.00</u> |
| Net Other Income | <u>0.00</u> | <u>666,030.00</u> | <u>-666,030.00</u> |
| Net Income | <u>-2,371,214.78</u> | <u>0.00</u> | <u>-2,371,214.78</u> |