

**SPECIAL MEETING OF THE  
FLORIN RESOURCE CONSERVATION DISTRICT  
BOARD OF DIRECTORS**

**Agenda**

**Tuesday, April 27, 2021**

**6:00PM**

Compliance with Government Code Section 54957.5

The Board will discuss all items on the agenda and may take action on any item listed as an "Action" item. The Board may discuss items that do not appear on the agenda, but will not act on those items unless there is a need to take immediate action and the Board determines by a two-thirds (2/3) vote that the need for action arose after posting of the agenda.

If necessary, the Meeting will be adjourned to Closed Session to discuss items on the agenda listed under "Closed Session." At the conclusion of the Closed Session, the meeting will reconvene to "Open Session."

Pursuant to the Sacramento County Shelter in Place order effective March 19, 2020, we are requiring all members of the public to participate virtually. Public participation and comment are limited to the following procedures:

- A. The electronic submission of written comments in advance to the Board Secretary ([stefani@egwd.org](mailto:stefani@egwd.org)). Those comments will be read into the record for a maximum of three (3) minutes per comment.
- B. Join Zoom Meeting: <https://us02web.zoom.us/j/84616972696> Meeting ID: 846 1697 2696  
Dial by your location

+1 669 900 6833 US (San Jose)	+1 346 248 7799 US (Houston)
+1 312 626 6799 US (Chicago)	+1 929 205 6099 US (New York)
+1 253 215 8782 US	+1 301 715 8592 US
- C. Please press Star+9 (\*9) to raise your hand for Public Comment – Members of the audience may comment on matters that are not included on the agenda in accordance with the procedures listed above. Each person will be allowed three (3) minutes, or less if a large number of requests are received on a particular subject. No action may be taken on a matter raised under "Public Comment" until the matter has been specifically included on an agenda as an action item. Items listed on the agenda will be opened for public comment as they are considered by the Board of Directors.

**CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE**

**Page Numbers**

- 1. **Backyard Water Mains Replacement Project – Sara Street Bid**  
(Bruce Kamilos, Assistant General Manager)

**3-10**

Associate Director Comment

Public Comment

**Recommended Action:            Reject all bids for the Backyard Water Mains Replacement Project – Sara Street.**

- 2. **Draft Budget Worksheet and Departmental Goals and Objectives for the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2021-22 Operating Budget**  
(Patrick Lee, Finance Manager/Treasurer)

**11-30**

Associate Director Comment

Public Comment

**Recommended Action:**            **Review and discuss the operating budget worksheet and departmental goals and objectives for the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2021-22 Operating Budget and provide direction to staff.**

Adjourn to Regular Meeting – May 18, 2021

April 27, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Bruce M. Kamilos, Assistant General Manager

SUBJECT: **BACKYARD WATER MAINS REPLACEMENT PROJECT – SARA STREET BID**

### **RECOMMENDATION**

It is recommended that the Florin Resource Conservation District Board of Directors reject all bids for the Backyard Water Mains Replacement Project – Sara Street.

### **SUMMARY**

The Elk Grove Water District (District) received bids for the Backyard Water Mains Replacement Project – Sara Street on April 13, 2021. Eight (8) contractors submitted bids for the project. California Trenchless Inc. provided the low bid of \$604,932 (Attachment 1). However, California Trenchless Inc. only acknowledged receipt of Addenda Nos. 1 through 4 in their bid and did not acknowledge receipt of Addendum No. 5. It is staff's position that because Addendum No. 5 (Attachment 2) was not acknowledged, the bid from California Trenchless contains a material discrepancy.

Subsequent to staff's review of this matter, other irregularities were discovered in the bid documents. The bid documents, as well as the District's Public Works Construction Contracts policy, clearly state that the District reserves the right to reject any or all bids received in the bidding process. Because of the material discrepancy associated with the low bid, as well as the irregularities later discovered in the District-provided bid documents, staff is recommending that all bids be rejected and that the project be re-bid.

### **DISCUSSION**

#### **Background**

This fiscal year's capital improvement program (CIP) includes the Backyard Water Mains Replacement project. The project replaces existing water mains located in the backyard public utilities easement with new water mains located in the rights-of-ways of the streets. The approved budget for the Backyard Water Mains Replacement project this fiscal year is \$1,375,000 for replacement of mains using both District work forces and contract work forces. The water main replacement on Sara Street is a project for which staff has planned to use contract work forces as opposed to District work forces.

**BACKYARD WATER MAINS REPLACEMENT PROJECT – SARA STREET BID**

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Present Situation

The District’s utility crews are presently replacing backyard water mains on Amethyst Street. While this work is in progress, staff would like contract crews to work concurrently to replace the backyard water mains on Sara Street. Therefore, the District bid out the Backyard Water Mains Replacement Project – Sara Street. Staff received and opened eight (8) bids on April 13, 2021 at 2:00 pm. California Trenchless Inc. provided the low bid of \$604,932. However, California Trenchless Inc. only acknowledged receipt of Addenda Nos. 1 through 4 in their bid and did not acknowledge receipt of Addendum No. 5. It is staff’s position that because Addendum No. 5 was not acknowledged, the bid from California Trenchless Inc. contains a material discrepancy. The results of the bid opening are as follows.

	<u>Company Name</u>	<u>Bid Amount</u>	<u>Acknowledged Addenda</u>
1	California Trenchless, Inc.	\$604,932.00	1 - 4
2	Flowline Contractors, Inc.	\$616,011.97	1 - 5
3	Soracco, Inc.	\$624,295.00	1 - 5
4	Vinciguerra Construction, Inc.	\$660,752.00	1 - 5
5	Lund Construction Co.	\$671,960.30	1 - 5
6	McGuire and Hester	\$723,939.50	1 - 5
7	Martin General Engineering	\$759,979.20	1 - 5
8	Cobabe Brothers Plumbing	\$1,459,691.00	1 - 5
	<i>Engineer’s Estimate</i>	\$650,000	

Subsequent to staff’s review of this matter, other irregularities were discovered in the bid documents. The irregularities include an inconsistency in how the District-provided bid form was titled, and the number of spaces provided on the bid form for the bidders to acknowledge the addenda. Specifically, at the top of each District-issued addendum for the bid, the addendum states:

“This Addendum forms a part of the Contract Documents and modifies the original Contract Documents described. Acknowledge receipt of this Addendum in the space provided on the Form of Proposal.”

However, the District-provided bid form was titled Bid Form, and not Form of Proposal.

**BACKYARD WATER MAINS REPLACEMENT PROJECT – SARA STREET BID**

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Secondly, the Bid Form contained four (4) blank spaces, each labeled with Addenda No. \_\_\_\_\_. However, there were five (5) addenda issued.

The bid documents, as well as the District’s Public Works Construction Contracts policy, clearly state that the District reserves the right to reject any or all bids received in the bidding process. Because of the material discrepancy associated with the low bid, as well as the irregularities later discovered in the District-provided bid documents, staff is recommending that all bids be rejected and that the project be re-bid.

**ENVIRONMENTAL CONSIDERATIONS**

The proposed project has been determined to be categorically exempt from environmental review under the provisions of California Environmental Quality Act (CEQA) Class 2, Section 15302 (Replacement or Reconstruction), which includes replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity. A Notice of Exemption (NOE) will be filed with the County Clerk for this project once a contract is awarded.

**STRATEGIC PLAN CONFORMITY**

The recommendation made in this staff report conforms to Strategic Goal 3, Planning and Operational Efficiency. Strategic Goal 3 directs District to practice ongoing infrastructure renewal and organization improvement through planning and increased operational efficiency. Implementing the projects contained in the capital improvement program meet this directive.

**FINANCIAL SUMMARY**

There is no financial impact associated with this agenda item.

Respectfully submitted,



BRUCE M. KAMILOS  
ASSISTANT GENERAL MANAGER

Attachments

Attachment 1

**BID FORM (revised 4/5/2021)**

NAME OF BIDDER: California Trenchless Inc

The undersigned, hereby declare that we have carefully examined the location of the proposed Work, and have read and examined the Contract Documents, including all plans, specifications, and all addenda, if any, for the following Project:

**Backyard Water Mains Replacement Project – Sara Street**

We hereby propose to furnish all labor, materials, equipment, tools, transportation, and services, and to discharge all duties and obligations necessary and required to perform and complete the base bid portion of the Project for the following TOTAL BID AMOUNT:

**BID SCHEDULE – SARA STREET**

<i>Item No.</i>	<i>Item Description</i>	<i>Quantity</i>	<i>Unit</i>	<i>Unit Cost</i>	<i>Total Cost</i>
1	<i>Mobilization, Demobilization, Bonds and Insurance</i>	1	LS	22,000.00	22,000.00
2	<i>Traffic Control</i>	1	LS	2,500.00	2,500.00
3	<i>Erosion Control</i>	1	LS	1,500.00	1,500.00
4	<i>Sheeting, Shoring, and Bracing</i>	1	LS	3,500.00	3,500.00
5	<i>Install 8" PVC AWWA C900 Class 150 (DR18) Pipe by Open Cut</i>	2,183	LF	147.00	320,901.00
6	<i>Install Fire Hydrant Assembly (includes Gate Valve and Lateral Run, Regardless of Length)</i>	4	EA	7,500.00	30,000.00
7	<i>Install 6" Gate Valve and Box</i>	1	EA	1,200.00	1,200.00
8	<i>Install 8" Gate Valve and Box</i>	10	EA	1,500.00	15,000.00
9	<i>Install 1" Water Service (short side)</i>	23	EA	2,500.00	57,500.00
10	<i>Install 1" Water Service (long side)</i>	21	EA	2,800.00	58,800.00
11	<i>Connection to Existing Water Main</i>	4	EA	3,500.00	14,000.00
12A	<i>Pavement Restoration (4" A/C Hot Mix, PG64-10) and Thermoplastic Striping</i>	4,366	SF	7.00	30,562.00
12B	<i>Pavement Restoration (1-1/2" Grind overlaid with 1-1/2" A/C Hot Mix, PG64-10) and Thermoplastic Striping</i>	15,823	SF	3.00	47,469.00

**Total Base Bid Amount** (Sum of all contract services including bid items 1-12) 604,932.00

**BID FORM**

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In case of discrepancy between the unit price and the item cost set forth for a unit basis item, the unit price shall prevail and, shall be utilized as the basis for determining the lowest responsive, responsible bidder. However, if the amount set forth as a unit price is ambiguous, unintelligible or uncertain for any cause, or is omitted, or is the same amount as the entry in the "Item Cost" column, then the amount set forth in the "Item Cost" column for the item shall prevail and shall be divided by the estimated quantity for the item and the price thus obtained shall be the unit price. Final payment shall be determined by the Engineer from measured quantities of work performed based upon the unit price.

In case of discrepancy between the written price and the numerical price, the written price shall prevail.

Bidder certifies that it is registered with the Department of Industrial Relations (DIR) to bid and contract on Public Works projects, and that all of its subcontractors that will be used on the project are registered with DIR to bid and work on Public Works projects. **Contractor's DIR Public Works Contractor Registration No. is 1000011834**.

The undersigned agrees that this Bid Form constitutes a firm offer to the District which cannot be withdrawn for the number of calendar days indicated in the Notice Inviting Bids from and after the bid opening, or until a Contract for the Work is fully executed by the District and a third party, whichever is earlier.

Addenda No. 1 3/29/2021                      Addenda No. 3 4/5/2021  
Addenda No. 2 3/31/2021                      Addenda No. 4 4/5/2021

1. Attached is the required bid security in the amount of not less than 10% of the Total Bid Price.
2. Attached is the fully executed Non-Collusion Affidavit form.
3. Attached is the completed Designation of Subcontractors form.
4. Attached is the completed Bidder Information Form.
5. Attached is the completed Contractor's Certificate Regarding Workers' Compensation form.
6. Bidder acknowledges and understands that, pursuant to Public Contract Code Section 20676, sellers of "mined material" must be on an approved list of sellers published pursuant to Public Resources Code Section 2717(b) in order to supply mined material for this Contract.

I hereby certify under penalty of perjury under the laws of the State of California, that all of the information submitted in connection with this Bid and all of the representations made herein are true and correct.

Name of Bidder California Trenchless Inc

Signature 

Name and Title Michael Jardin President

Dated 4/12/21

**BID FORM**  
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**Backyard Water Mains Replacement  
Project – Sara Street**

**ADDENDUM NO. 5**

April 5, 2021

This Addendum forms a part of the Contract Documents and modifies the original Contract Documents described. Acknowledge receipt of this Addendum in the space provided on the Form of Proposal.

**DISINFECTION WATER DISCHARGES**

The attached maps show the locations of three (3) sanitary sewer manholes that will be permitted for the discharge of disinfection water. The maximum discharge flow rate shall not exceed 100 gallons per minute. The contractor shall be responsible for providing a water meter for the purpose of documenting the flow rate, including the dates and times of discharges. In addition, the contractor shall be responsible for providing traffic control for this work, hoses and other appurtenances necessary to convey the water between the newly construction water main and the sanitary sewer manhole(s), and coordinating this work with the District.





Polhemus

MH-1

Sara St.

MH-2

2nd Ave



2nd Ave.

MH-2

Sara St

Sara St

Sierra

MH-3

Montessori  
Country  
Academy

April 27, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **DRAFT BUDGET WORKSHEET AND DEPARTMENTAL GOALS AND OBJECTIVES FOR THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET**

### **RECOMMENDATION**

It is recommended that the Florin Resource Conservation District Board of Directors review and discuss the operating budget worksheet and departmental goals and objectives for the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2021-22 Operating Budget and provide direction to staff.

### **SUMMARY**

Each year staff develops the operating budget worksheet of projected revenues and estimated expenditures and presents the documents to the Finance Committee and Florin Resource Conservation District Board of Directors (Board) for review and comment. The operating budget worksheet and the departmental goals and objectives for the Florin Resource Conservation District/Elk Grove Water District (District) for Fiscal Year (FY) 2021-22 are provided for the Board's review. Following the presentation and discussions, staff generally makes revisions and brings the revised documents back to the Finance Committee and the Board at a subsequent meeting(s) for further discussion prior to advancing to the Board for adoption in June.

### **DISCUSSION**

#### **Background**

The District operates on a fiscal year that runs from July 1 to June 30. Staff has completed the preparation of the District's FY 2021-22 operating budget worksheet (Attachment 1) and the departmental goals and objectives (Attachment 2) and is bringing both to the Finance Committee for review and discussion. The preparation of the budget incorporates multiple Finance Committee and Board of Director reviews with public participation being encouraged. Once all comments are received, staff will incorporate the information into a final budget document and bring the final budget to the Board for adoption in June.

**DRAFT BUDGET WORKSHEET AND DEPARTMENTAL GOALS AND OBJECTIVES FOR THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET**

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Present Situation

Staff is presenting the District operating budget worksheet and departmental goals and objectives for FY 2021-22 to the Finance Committee for review and comment. Comments and changes recommended by the Finance Committee will be incorporated into a final draft to be presented at the next regular board meeting on May 18, 2021.

**ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

**STRATEGIC PLAN CONFORMITY**

This item, and all other budget related activities, conforms to the FRCD/EGWD's 2020-25 Strategic Plan. Adoption of an annual balanced budget is specifically identified as a goal in the Fiscal Responsibility section of the Strategic Plan.

**FINANCIAL SUMMARY**

The District's budget for FY 2021-22 projects total operating revenues of approximately \$15.716 million and total expenditures of approximately \$19.436 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$4.767 million. The projected expenditures in excess of revenues are approximately \$3.720 million, which will be funded from operating reserves carried over from prior years.

Despite many non-discretionary cost increases, staff undertook efforts to find cost reductions as well as minimize increases and these are reflected in the FY 2021-22 budget. The budget has a decrease in total expenditures of \$590,986 (13.71%) from the adopted budget for FY 2020-21. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2020-21:

- Revenues for FY 2021-22 is budgeted at \$15.716 million, an increase of \$291,952 (1.89%) from prior year's budget based on the following assumptions:

**DRAFT BUDGET WORKSHEET AND DEPARTMENTAL GOALS AND OBJECTIVES FOR THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET**

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- A deferral of the 3.0% revenue rate adjustment effective January 1, 2022 into future years. This revenue rate adjustment was recommended by the 2018 Water Rate Study adopted by the Board on July 18, 2018.
  - No changes in consumption levels.
  - Increase in the number of accounts is based on the most recent billing cycle.
  - A 10% conservation factor in residential revenues due to the unknown nature of current drought conditions.
  - A 5% conservation factor in non-residential revenues due to the unknown nature of drought conditions.
- Total Salaries and Benefits budgeted is \$4.570 million, an increase of \$196,830 (4.50%) from prior year's budget mainly due to:
    - An increase in Exempt Salaries of \$60,857 (10.56%) due to:
      - An estimated 2.50% Cost of Living Adjustment (COLA) based on the March 2021 Consumers Price Index.
      - A change in the calculation methodology for total salaries to exclude a reduction for Paid Time Off (PTO) and Vacation pay due to payout options.
    - An increase in Non-Exempt salaries of \$219,167 (14.24%) due to:
      - No anticipated vacancies in positions.
      - Merit and promotional increases for eligible employees.
      - Longevity pay increases for eligible employees.
      - An estimated 2.50% COLA based on the March 2021 Consumers Price Index.
      - A change in the calculation methodology for total salaries to exclude a reduction for PTO and Vacation pay due to payout options.
    - An increase in medical benefits of \$23,462 (2.95%) based on estimated medical premium increases provided by Joint Powers Insurance Authority (JPIA) averaging 6% for any employee who has not yet met the medical subsidy cap.
    - A decrease in Retirement Benefits of \$95,595 (26.46%) due to the pay down of the District's unfunded accrued liability in December of 2020.
- Seminars, Conventions and Travel budgeted is \$48,859, a decrease of \$4,448 (8.34%) from prior year's budget due the Association of California Water Agencies Fall Conference being held in Sacramento resulting in travel costs.
- Total Office and Operational Costs budgeted is \$1.369 million, an increase of \$30,688 (2.29%) from prior year's budget mainly due to:

**DRAFT BUDGET WORKSHEET AND DEPARTMENTAL GOALS AND OBJECTIVES FOR THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET**

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- An increase in Advertising of \$10,500 for more frequent bill inserts and anticipated recruiting advertising.
  - A decrease in Association Dues of \$28,759 (18.60%) due to a decrease in Sacramento Central Groundwater Authority dues.
  - An increase in Building Maintenance of \$55,000 (86.61%) for well site and property landscaping and maintenance.
  - An increase in Materials of \$25,000 (25.77%) for anticipated materials to complete hydrant valve changeouts.
  - A decrease in Meters of \$40,000 (30.77%) due to an anticipated decrease in new meters related to new development.
  - An increase in Tools of \$27,000 (216.00%) for the purchase of new GIS data collection tool.
- Purchased Water budgeted is \$3.511 million, an increase of \$312,916 (9.78%) from prior year's budget due mainly to:
    - An estimated 3.1% rate increase in the wholesale water rate as provided the Sacramento County Water Agency.
    - Projections updated to reflect an increase in the number of new accounts in Service Area (SA) 2 due to new development.
    - A 10% contingency factor due to the unknown nature of new development in the SA area.
  - Total Outside Services budgeted is \$1.150 million, a decrease of \$133,190 (10.38%) from prior year's budget due mainly to:
    - An increase in Water Conservation Services of \$30,000 (100.00%) due to anticipated Conservation Monitoring services due to drought conditions.
    - A decrease in Engineering Services of \$55,000 (47.83%) due the anticipated Ground Water Recharge project no longer being viable.
    - A decrease in Special Projects of \$100,000 (100.00%) due to the postponement of Well 3 destruction.
  - Total Equipment Rent, Taxes and Utility budgeted is \$561,740, an increase of \$97,360 (20.97%) from prior year's budget due mainly to:
    - An increase in Occupancy of \$72,000 (100.00%) due to leaseback of 9257 Elk Grove Blvd while the District's new administrative building is being remodeled.
    - An increase of \$10,200 (2.57%) in Electricity based on anticipated electricity rate increases through Sacramento Municipal Utility District.

**AGENDA ITEM No. 2**

**DRAFT BUDGET WORKSHEET AND DEPARTMENTAL GOALS AND OBJECTIVES FOR THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET**

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- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Capital Improvement Reserve for a total of \$4.767 million. This represents an increase of \$1,081,250 from prior year's budget and is based on actual funding needs from the FY 2022-26 Capital Improvement Program (CIP).
- Bond interest expenses will decrease by \$112,970 (7.26%) while bond principal retirements will increase by \$140,000 (6.09%).
- No Elections Costs anticipated for FY 2021-22.
- This budget anticipates capitalizing \$400,192 of Salaries and Benefits for capital improvements constructed by the Distribution and Utility Divisions, which are funded in the Five-Year CIP. Capitalized labor is estimated at 60% of the total salaries and benefits of the Utility Division.
- The budget, as recommended, will meet bond covenant requirements as follows:
  - Covenant – 1.26 (1.15 required)
- The Board adopted a Five-Year CIP, which only appropriated funding for the CIP projects scheduled in FY 2021-22.
- Staff has determined that Grants or Special Funding are not currently available for the District. Therefore, no revenues from these income sources are included in this budget document.

Staff is requesting any comments or changes from the Finance Committee and the Board. Any comments and recommendations will be incorporated into a final draft and presented at the next regular Board meeting to take place on May 18, 2021.

Respectfully submitted,



PATRICK LEE  
FINANCE MANAGER/TREASURER

Attachments

Attachment 1

Elk Grove Water District -- FY 2021-22 Budget

Description		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Y-T-D - 3-31-21	FY 20-21 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2021-22 Budget	Change from FY 20-21 Budget	
<b>Revenues</b>																		
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Y-T-D - 3-31-21	FY 20-21 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2021-22 Budget	Difference Dollars	Percentage
4100	Water Payment Revenues - Residential	\$ 12,848,104	\$ 12,818,495	\$ 13,479,404	\$ 13,114,207	\$ 10,709,862	\$ 13,842,529	5.55%							\$ 13,437,396	\$ 13,437,396	\$ 323,189	2.46%
4110	Water Payment Revenues - Commercial	1,831,522	1,926,887	2,040,936	1,875,372	1,345,860	1,846,053	-1.56%							1,878,259	1,878,259	2,887	0.15%
4120	Water Payment Revenues - Fire Service	188,957	177,326	196,357	194,563	147,016	201,655	3.64%							194,563	194,563	-	0.00%
4200	Meter Fees/Plan Check/Water Capacity	240,190	56,944	511,774	30,000	141,459	194,033	546.78%							30,000	30,000	-	0.00%
4201	Backflow Install:Fin-EGWS	15,116	8,399	6,626	10,000	21,381	29,327	193.27%							10,000	10,000	-	0.00%
4300	Fire Protection	-	156	-	-	1,092	1,498	0.00%							-	-	-	0.00%
4520	Door Hanger Fees	149,725	144,700	106,400	115,000	-	-	-100.00%							86,250	86,250	(28,750)	-25.00%
4540	New account Fees	22,791	24,000	30,420	25,000	23,850	32,714	30.86%							25,000	25,000	-	0.00%
4550	NSF Fees	3,640	2,660	2,660	3,000	1,260	1,728	-42.39%							3,000	3,000	-	0.00%
4570	Shut-off Fees	62,900	63,550	38,800	50,000	-	-	-100.00%							37,625	37,625	(12,375)	-24.75%
4580	Restoration Fees	266	200	-	-	-	-	0.00%							-	-	-	0.00%
4585	Admin Citations	-	-	300	-	1,052	1,443	0.00%							-	-	-	100.00%
4590	Credit Card Fees	10,000	10,725	6,050	8,000	-	-	-100.00%							-	-	(8,000)	-100.00%
4591	Release of Lien Fee	-	-	1,407	-	3,620	4,965	100.00%							-	-	-	0.00%
4700	Rental Income	-	-	-	-	22,045	33,796	100.00%							15,000	15,000	15,000	100.00%
4900	Customer Refunds	(30,086)	(368)	(2,763)	(1,000)	-	-	-100.00%							(1,000)	(1,000)	-	0.00%
<b>TOTAL GROSS REVENUES</b>		<b>15,343,125</b>	<b>15,233,674</b>	<b>16,418,371</b>	<b>15,424,142</b>	<b>12,418,497</b>	<b>16,189,741</b>	<b>4.96%</b>	-	-	-	-	-	-	<b>\$15,716,094</b>	<b>\$15,716,094</b>	<b>291,952</b>	<b>1.89%</b>

Expenditures

1. Direct Expenses

Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Y-T-D - 3-31-21	FY 20-21 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2021-22 Budget	Difference Dollars	Percentage
<b>Salaries &amp; Benefits</b>																		
5100	Executive Salary	\$ 151,934	\$ 171,220	\$ 182,615	\$ 211,486	\$ 137,100	\$ 182,800	-13.56%			\$ 196,868					\$ 196,868	\$ (14,618)	-6.91%
5110	Exempt Salaries	525,448	581,962	566,577	576,491	421,591	562,121	-2.49%				124,040	106,292	273,638		637,348	60,857	10.56%
5120	Non-Exempt Salaries	1,295,333	1,193,993	1,365,198	1,538,721	1,238,780	1,651,707	7.34%	1,308,767	124,330		56,063		268,728		1,757,888	219,167	14.24%
5130	Overtime Compensation	60,799	43,164	33,784	48,500	19,988	26,651	-45.05%	40,000	2,000				1,500		43,500	(5,000)	-10.31%
5140	On Call Pay	18,200	17,650	23,446	18,250	24,554	32,739	79.39%	27,375							27,375	9,125	50.00%
5150	Holiday Pay	109,632	111,283	113,792	124,981	102,959	123,551	-1.14%	69,663	14,081		9,492	5,728	28,881		127,845	2,864	2.29%
5160	Vacation Pay	159,232	161,000	184,761	123,294	114,918	153,224	24.28%	71,349	7,127		12,094	5,092	30,197		125,858	2,564	2.08%
5170	Personal Time Pay	105,387	106,307	91,616	99,985	66,636	88,848	-11.14%	55,731	11,265		7,594	4,582	23,104		102,276	2,292	2.29%
5200	Medical Benefits	593,653	588,241	585,087	796,543	496,149	661,532	-16.95%	429,466	67,929	10,267	47,740	27,071	237,532		820,006	23,462	2.95%
5195	EAP	825	813	928	944	664	885	-6.19%	495	87	29	58	29	175		874	(70)	-7.39%
5201	EGWD Contribution H.S.A	13,352	13,251	21,092	23,500	22,400	22,400	-4.68%				26,300				26,300	2,800	11.91%
5210	Dental/Vision/Life Insurance	52,337	55,117	55,654	63,562	42,054	56,072	-11.78%	34,517	5,468	2,573	4,050	2,038	11,169		59,815	(3,747)	-5.90%
5220	Retirement Benefits	524,139	460,006	524,173	361,277	277,799	370,399	2.52%	135,791	21,939	21,509	18,698	8,925	58,821		265,683	(95,595)	-26.46%
5225	Retirement Benefits - Post Employment	131,063	278,088	185,417	165,316	69,600	165,316	0.00%							165,339	165,339	23	0.01%
5230	Medical Tax, Social Security and SUI	46,990	47,036	49,764	63,503	39,691	52,921	-16.66%	33,972	6,494	3,626	4,359	2,454	13,189		64,094	591	0.93%
5240	Worker's Compensation Insurance	114,479	91,338	85,222	102,585	45,541	91,082	-11.21%	80,280	3,757	2,649	2,075	1,528	6,312		96,600	(5,985)	-5.83%
5250	Education Assistance	2,566	-	-	2,500	-	-	-100.00%	2,500	-				-		2,500	-	0.00%
5260	Employee Training	13,697	18,378	19,085	45,500	4,474	5,965	-86.89%	11,000	3,000	1,200	2,900	22,500	3,000		43,600	(1,900)	-4.18%
5270	Employee Recognition	3,530	4,634	2,383	2,880	409	545	-81.06%		100	1,380	1,000	400			2,880	-	0.00%
5280	Meetings	189	62	847	3,200	-	-	-100.00%	250	300	250	150	250	2,000		3,200	-	0.00%
<b>Category Subtotal</b>		<b>\$ 3,922,785</b>	<b>\$ 3,943,543</b>	<b>\$ 4,091,441</b>	<b>\$ 4,373,018</b>	<b>\$ 3,125,307</b>	<b>\$ 4,248,758</b>	<b>-2.84%</b>	<b>\$ 2,301,156</b>	<b>\$ 401,257</b>	<b>\$ 240,350</b>	<b>\$ 316,612</b>	<b>\$ 186,888</b>	<b>\$ 958,246</b>	<b>\$ 165,339</b>	<b>\$ 4,569,848</b>	<b>\$ 196,830</b>	<b>4.50%</b>

Seminars, Conventions and Travel

5300	Airfare	\$ 1,685	\$ 2,536	\$ 2,928	\$ 5,600	\$ (39)	\$ -	-100.00%	\$ 1,350	\$ 350	\$ 700	\$ 800	\$ 350	\$ 2,500		\$ 6,050	\$ 450	8.04%
5310	Hotels	5,022	11,024	7,366	17,441	-	-	-100.00%	2,400	550	3,300	2,000	1,100	3,866		13,216	(4,225)	-24.22%
5320	Meals	3,282	4,585	2,741	7,246	638	851	-88.26%	1,580	140	3,140	400	480	1,278		7,018	(228)	-3.15%
5330	Auto Rental	-	373	63	2,200	-	-	-100.00%	300	200	500	-	-	1,200		2,200	-	0.00%
5340	Seminars & Conferences	9,109	12,588	10,256	12,900	(1,130)	(1,130)	-108.76%	1,950	1,470	4,190	1,400	735	2,800		12,545	(355)	-2.75%
5345	Seminars & Conferences - Board	2,197	725	-	-	-	-	0.00%								-	-	0.00%
5350	Mileage Reimbursement, Parking, Tolls	1,577	1,170	989	1,920	14	19	-99.03%	180	100	350	300	250	650		1,830	(90)	-4.69%
5375	Auto/Telephone Allowance	6,000	6,000	6,070	6,000	4,430	6,000	0.00%			6,000					6,000	-	0.00%
<b>Category Subtotal</b>		<b>\$ 28,872</b>	<b>\$ 39,001</b>	<b>\$ 30,413</b>	<b>\$ 53,307</b>	<b>\$ 3,913</b>	<b>\$ 5,739</b>	<b>-89.23%</b>	<b>\$ 7,760</b>	<b>\$ 2,810</b>	<b>\$ 18,180</b>	<b>\$ 4,900</b>	<b>\$ 2,915</b>	<b>\$ 12,294</b>	<b>\$ -</b>	<b>\$ 48,859</b>	<b>\$ (4,448)</b>	<b>-8.34%</b>



Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Y-T-D - 3-31-21	FY 20-21 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2021-22 Budget	Difference Dollars	Percentage
<b>Office &amp; Operational</b>																		
5410	Advertising	\$ 10,615	\$ 5,033	\$ 5,200	\$ 6,000	\$ 10,416	\$ 13,888	131.47%				\$ 2,000	\$ 2,000		\$ 12,500	\$ 16,500	\$ 10,500	175.00%
5415	Association Dues	79,874	133,306	118,649	154,606	148,968	148,968	-3.65%	3,100	700	300			540	121,207	125,847	(28,759)	-18.60%
5420	Insurance	86,006	54,500	91,118	102,880	95,640	95,640	-7.04%							106,700	106,700	3,820	3.71%
5425	Licenses, Certifications, Fees	2,154	2,969	8,304	6,445	4,949	6,599	2.38%	2,000	235	200	335	500	1,100		4,370	(2,075)	-32.20%
5430	Repairs & Maintenance - Automotive	38,236	34,719	33,476	42,000	22,419	29,892	-28.83%	35,000	-					500	35,500	(6,500)	-15.48%
5432	Repairs & Maintenance - Building	29,902	28,691	45,258	63,500	33,249	44,332	-30.19%	73,000						45,500	118,500	55,000	86.61%
5434	Repairs & Maintenance - Computers	21,208	35,060	20,927	19,375	3,915	5,220	-73.06%	6,825	1,575				7,825		16,225	(3,150)	-16.26%
5435	Repairs & Maintenance - Equipment	97,388	99,860	114,022	102,000	64,366	85,821	-15.86%	100,000	1,500					6,000	107,500	5,500	5.39%
5438	Fuel	40,128	38,956	34,343	41,720	19,284	25,712	-38.37%	44,000	750				720		45,470	3,750	8.99%
5440	Materials	122,500	64,740	12,239	97,000	72,343	96,457	-0.56%	120,000						2,000	122,000	25,000	25.77%
5445	Chemicals	42,494	39,418	42,547	45,000	27,441	36,588	-18.69%	45,000							45,000	-	0.00%
5450	Meter Repairs	27,055	64,073	129,363	130,000	53,813	71,751	-44.81%	90,000							90,000	(40,000)	-30.77%
5453	Permits	83,498	47,486	56,416	65,050	49,677	66,236	1.82%	68,000						50	68,050	3,000	4.61%
5455	Postage	76,355	55,593	60,709	84,950	36,717	48,956	-42.37%		75		100	22,500		60,000	82,675	(2,275)	-2.68%
5460	Printing	10,514	13,067	7,022	30,350	6,392	8,523	-71.92%		200		100	22,500	4,000		26,800	(3,550)	-11.70%
5465	Safety Equipment	7,633	5,381	19,620	15,500	5,790	7,720	-50.19%	15,000	-			500			15,500	-	0.00%
5470	Software Programs & Updates	105,785	156,644	115,622	210,693	101,437	135,249	-35.81%	67,217	43,094				92,298		202,609	(8,083)	-3.84%
5475	Supplies	32,351	24,674	26,796	30,720	12,087	16,116	-47.54%	14,000	800		1,000	120	15,000		30,920	200	0.65%
5480	Telephone	39,030	32,310	25,996	39,589	18,086	24,115	-39.09%	21,900					9,000		30,900	(8,689)	-21.95%
5485	Tools	5,370	17,059	7,857	12,500	9,187	12,249	-2.01%	11,000	28,500						39,500	27,000	216.00%
5490	Clothing Allowance	8,206	8,576	2,713	7,700	1,127	1,503	-80.48%	7,000	700						7,700	-	0.00%
5491	EGWD Other Clothing	6,223	5,687	11,177	13,000	9,300	12,400	-4.62%	13,000							13,000	-	0.00%
5493	Water Conservation Materials	12,289	6,224	-	18,000	-	-	-100.00%					18,000			18,000	-	0.00%
	<b>Category Subtotal</b>	<b>\$ 984,814</b>	<b>\$ 974,026</b>	<b>\$ 989,374</b>	<b>\$ 1,338,578</b>	<b>\$ 806,603</b>	<b>\$ 993,935</b>	<b>-25.75%</b>	<b>\$ 736,042</b>	<b>\$ 78,129</b>	<b>\$ 500</b>	<b>\$ 3,535</b>	<b>\$ 66,120</b>	<b>\$ 130,483</b>	<b>\$ 354,457</b>	<b>\$ 1,369,266</b>	<b>\$ 30,688</b>	<b>2.29%</b>
5495	<b>Purchased Water</b>	<b>\$ 2,873,292</b>	<b>\$ 2,777,344</b>	<b>\$ 2,965,638</b>	<b>\$ 3,198,404</b>	<b>\$ 2,202,845</b>	<b>\$ 3,391,622</b>	<b>6.04%</b>	<b>\$ 3,511,320</b>							<b>\$ 3,511,320</b>	<b>\$ 312,916</b>	<b>9.78%</b>
<b>Outside Services</b>																		
5505	Administration Services	\$ 3,200	\$ 3,820	\$ 6,419	\$ 3,590	\$ 4,783	\$ 6,377	77.64%				\$ 3,250		\$ -		\$ 3,250	\$ (340)	-9.47%
5510	Bank Charges	132,426	159,130	168,810	184,308	127,523	170,031	-7.75%						190,208		190,208	5,900	3.20%
5515	Billing Services	23,597	19,228	20,869	28,800	15,211	24,548	-14.76%						25,500		25,500	(3,300)	-11.46%
5520	Contracted Services	297,891	345,052	351,356	521,000	239,450	319,267	-38.72%	20,000	3,000	5,000	31,500	53,500		394,150	507,150	(13,850)	-2.66%
5523	Water Conservation Services	-	-	-	-	-	-	-					30,000			30,000	30,000	100.00%
5525	Accounting Services	25,536	34,860	28,514	35,000	15,346	35,000	0.00%						30,000		30,000	(5,000)	-14.29%
5530	Engineering	21,858	68,671	174,660	115,000	28,325	37,767	-67.16%		60,000						60,000	(55,000)	-47.83%
5532	Special Projects	-	-	-	100,000	-	-	0.00%								-	(100,000)	100.00%
5535	Legal Services	192,023	118,159	94,361	175,000	64,868	97,302	-44.40%			175,000					175,000	-	0.00%
5540	Financial Consultants	112,879	10,421	1,750	10,000	-	-	-100.00%						10,000		10,000	-	0.00%
5545	Community Relations	8,679	16,958	7,650	9,200	-	-	-100.00%			1,200		8,000			9,200	-	0.00%
5552	Misc. Medical	2,548	2,648	1,174	2,500	3,338	4,451	78.03%				2,500				2,500	-	0.00%
5550	Pre-employment	425	46	1,185	1,000	422	563	-43.73%				1,000				1,000	-	0.00%
5555	Janitorial	7,015	7,655	14,753	22,000	17,913	26,870	22.13%	22,000						8,400	30,400	8,400	38.18%
5560	Bond Administration	4,220	3,800	5,770	7,050	5,720	5,720	-18.87%							7,050	7,050	-	0.00%
5570	Security	51,049	20,874	21,691	29,100	15,018	22,527	-22.59%	18,000						11,100	29,100	-	0.00%
5575	Sampling	39,230	32,094	40,494	40,000	30,437	40,583	1.46%	40,000							40,000	-	0.00%
5580	Board Secretary/Treasurer	-	-	-	-	-	-	0.00%								-	-	0.00%
	<b>Category Subtotal</b>	<b>\$922,576</b>	<b>\$843,416</b>	<b>\$939,456</b>	<b>\$1,283,548</b>	<b>\$568,354</b>	<b>\$791,004</b>	<b>-38.37%</b>	<b>\$100,000</b>	<b>\$63,000</b>	<b>\$181,200</b>	<b>\$38,250</b>	<b>\$91,500</b>	<b>\$255,708</b>	<b>\$420,700</b>	<b>1,150,358</b>	<b>(133,190)</b>	<b>-10.38%</b>

Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Y-T-D - 3-31-21	FY 20-21 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2021-22 Budget	Difference Dollars	Percentage
<b>Equipment Rent, Taxes and Utilities</b>																		
5610	Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	100.00%							\$ 72,000	72,000	72,000	100.00%
5620	Equipment Rental	23,266	16,075	21,236	27,800	15,106	22,659	-18.49%	\$ 18,000						17,360	35,360	7,560	27.19%
5710	Property Taxes	959	1,116	995	1,500	967	967	-35.53%							3,500	3,500	2,000	133.33%
5740	Electricity	320,004	292,047	402,747	397,000	270,962	431,846	8.78%	400,000						7,200	407,200	10,200	2.57%
5750	Natural Gas	517	779	725	900	767	1,151	27.83%							900	900	-	0.00%
5760	Sewer & Garbage	29,532	23,982	32,748	37,180	34,339	51,509	38.54%	30,000						12,780	42,780	5,600	15.06%
	<b>Category Subtotal</b>	<b>\$ 374,278</b>	<b>\$ 333,999</b>	<b>\$ 458,451</b>	<b>\$ 464,380</b>	<b>\$ 322,141</b>	<b>\$ 526,131</b>	<b>13.30%</b>	<b>\$ 448,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,740</b>	<b>\$ 561,740</b>	<b>\$ 97,360</b>	<b>20.97%</b>
	<b>Gross O&amp;M Expenses</b>	<b>\$ 9,106,617</b>	<b>\$ 8,911,329</b>	<b>\$ 9,474,773</b>	<b>\$ 10,711,235</b>	<b>\$ 7,029,163</b>	<b>\$ 9,957,188</b>	<b>-7.04%</b>	<b>\$ 7,104,279</b>	<b>\$ 545,196</b>	<b>\$ 440,230</b>	<b>\$ 363,297</b>	<b>\$ 347,423</b>	<b>\$ 1,356,731</b>	<b>\$ 1,054,236</b>	<b>\$ 11,211,391</b>	<b>\$ 500,156</b>	<b>4.67%</b>
	<b>Less: Capitalized Labor</b>	<b>\$ (279,633)</b>	<b>\$ (317,676)</b>	<b>\$ (273,456)</b>	<b>\$ (376,961)</b>	<b>\$ (112,723)</b>	<b>\$ (150,297)</b>	<b>-60.13%</b>	<b>\$ (400,192)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (400,192)</b>	<b>\$ (23,232)</b>	<b>6.16%</b>
	<b>Net O&amp;M Expenses</b>	<b>\$ 8,826,984</b>	<b>\$ 8,593,653</b>	<b>\$ 9,201,317</b>	<b>\$ 10,334,275</b>	<b>\$ 6,916,440</b>	<b>\$ 9,806,891</b>	<b>-5.10%</b>	<b>\$ 6,704,087</b>	<b>\$ 545,196</b>	<b>\$ 440,230</b>	<b>\$ 363,297</b>	<b>\$ 347,423</b>	<b>\$ 1,356,731</b>	<b>\$ 1,054,236</b>	<b>\$ 10,811,199</b>	<b>\$ 476,925</b>	<b>4.61%</b>
	<b>Net Revenues</b>	<b>\$ 6,516,141</b>	<b>\$ 6,640,021</b>	<b>\$ 7,217,054</b>	<b>\$ 5,089,868</b>	<b>\$ 5,502,057</b>	<b>\$ 6,382,850</b>	<b>25.40%</b>								<b>\$ 4,904,895</b>	<b>\$ (184,973)</b>	<b>-3.63%</b>

### 2. Capital Improvement Funding

3560	Repair & Replacement Reserve	\$ 626,000	\$ 874,000	\$ 1,513,000	\$ 905,000	\$ 247,395	\$ 905,000	0.00%							\$ 1,765,000	\$ 1,765,000	\$ 860,000	95.03%
3565	Long-Term Capital Improvement Reserve	1,130,000	440,000	325,000	2,780,750	2,217,482	2,780,750	0.00%							3,002,000	3,002,000	221,250	7.96%
	Contribution to Reserves	-	-	-	-	-	-	0.00%							-	-	-	0.00%
	<b>TOTAL CAPITALIZED EXPENSES</b>	<b>\$ 1,756,000</b>	<b>\$ 1,314,000</b>	<b>\$ 1,838,000</b>	<b>\$ 3,685,750</b>	<b>\$ 2,464,877</b>	<b>\$ 3,685,750</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,767,000</b>	<b>\$ 4,767,000</b>	<b>\$ 1,081,250</b>	<b>29.34%</b>

### 3. Nonoperating (Revenue) / Expenses

6440	Depreciation	-	-	-	-	-	-	0.00%							-	-	-	0.00%
6450	Amortization	-	-	-	-	-	-	0.00%							-	-	-	0.00%
7300	Debt Service (Bond Interest Expense)	1,807,502	1,726,795	1,627,405	1,555,469	1,166,602	1,555,469	0.00%							1,442,499	1,442,499	(112,970)	-7.26%
7320	Offering Expense - Deferred Charges	-	-	-	-	-	-	0.00%							-	-	-	0.00%
2500	Bond Retirement	1,990,000	2,070,000	2,165,000	2,300,000	1,725,000	2,300,000	0.00%							2,440,000	2,440,000	140,000	6.09%
9910	Interest Earned	(105,884)	(213,052)	(221,048)	(100,000)	(74,783)	(74,783)	-25.22%							(25,000)	(25,000)	75,000	-75.00%
9911	Unrealized Gains/Losses	67,877	(198,473)	(90,446)	-	29,539	39,385	-100.00%							-	-	-	0.00%
9920	Other (Income)/expenses	91,661	(39,929)	(40,580)	-	-	-	0.00%							-	-	-	0.00%
3500	Contribution from Operating Reserves	-	-	-	-	-	-	0.00%							-	-	-	0.00%
9920	Other Expenses (Toilet Program Costs, Other Income)	-	-	-	1,709,239	1,617,818	1,617,818	-5.35%							-	-	(1,709,239)	0.00%
9950	Election Costs	-	2,008	-	250,000	1,887	1,887	0.00%							-	-	(250,000)	0.00%
9970	Rebate Program	-	-	-	-	-	-	0.00%							-	-	-	0.00%
	<b>TOTAL OTHER EXPENSES</b>	<b>\$ 3,851,156</b>	<b>\$ 3,347,349</b>	<b>\$ 3,440,331</b>	<b>\$ 5,714,708</b>	<b>\$ 4,466,063</b>	<b>\$ 5,439,776</b>	<b>-4.81%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,857,499</b>	<b>\$ 3,857,499</b>	<b>\$ (1,857,209)</b>	<b>-32.50%</b>

### TOTAL EXPENDITURES

<b>\$ 14,434,140</b>	<b>\$ 13,255,002</b>	<b>\$ 14,479,648</b>	<b>\$ 19,734,732</b>	<b>\$ 13,847,380</b>	<b>\$ 18,932,417</b>	<b>-4.07%</b>	<b>\$ 6,704,087</b>	<b>\$ 545,196</b>	<b>\$ 440,230</b>	<b>\$ 363,297</b>	<b>\$ 347,423</b>	<b>\$ 1,356,731</b>	<b>\$ 9,678,735</b>	<b>\$ 19,435,698</b>	<b>\$ (299,034)</b>	<b>-1.52%</b>
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### DISTRICT REVENUES IN EXCESS OF EXPENDITURES

<b>\$ 908,985</b>	<b>\$ 1,978,672</b>	<b>\$ 1,938,723</b>	<b>\$ (4,310,590)</b>	<b>\$ (1,428,883)</b>	<b>\$ (2,742,676)</b>	<b>-36.37%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,719,604)</b>	<b>\$ 590,986</b>	<b>13.71%</b>
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### TRANSFERS (TO)/FROM RESERVES

<b>\$ (908,985)</b>	<b>\$ (1,978,672)</b>	<b>\$ (1,938,723)</b>	<b>\$ 4,310,590</b>	<b>\$ -</b>	<b>\$ 2,742,676</b>	<b>-36.37%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,719,604</b>	<b>(590,986)</b>	
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### NET BUDGET EXCESS/(DEFICIENCY)

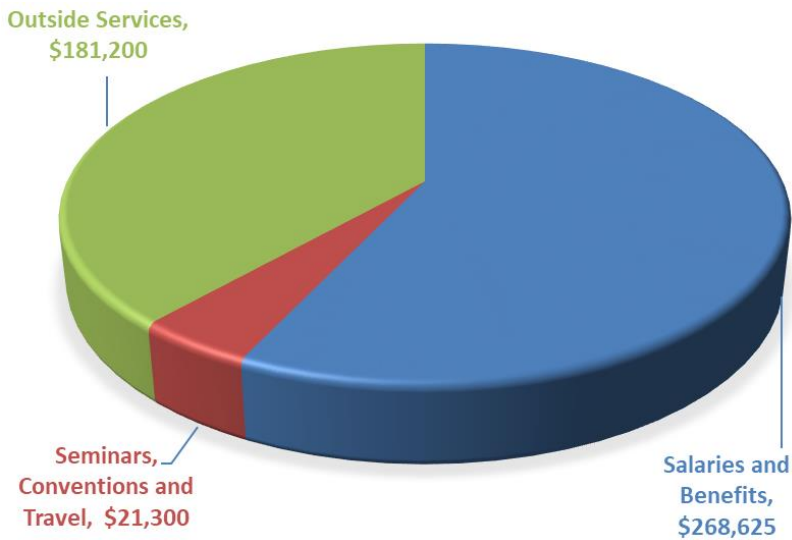
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,428,883)</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>0.00%</b>
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## OFFICE OF THE GENERAL MANAGER

The General Manager superintends the District, ensuring that the policies and directives of the Board of Directors are carried out as assigned. The General Manager leads the entire staff with a subset of managers informally called the Leadership Team.



### FY 2020-21 GENERAL MANAGER EXPENDITURES



### FY 2020-21 GOALS AND OBJECTIVES

#### GENERAL OBJECTIVES

- Provide leadership to ensure that the District overall mission and values are accomplished.
- Provide the Board of Directors timely support and information.
- Ensure that all water facilities and programs are operated in compliance with all applicable standards.
- Promote continued innovation and creativity in providing services in a more effective and cost-efficient manner.
- Maintain effective long-term financial and operational plans.
- Implement sound fiscal policies, budgets, and controls.
- Maintain effective coordination, cooperation, and communication with local governments, State and Federal agencies and continue involvement in civic, professional and community affairs.
- Motivate employees and encourage teamwork throughout the organization.
- Complete all approved CIP projects identified in the District's FY 2021-22 CIP.

### **Specific Key Objectives**

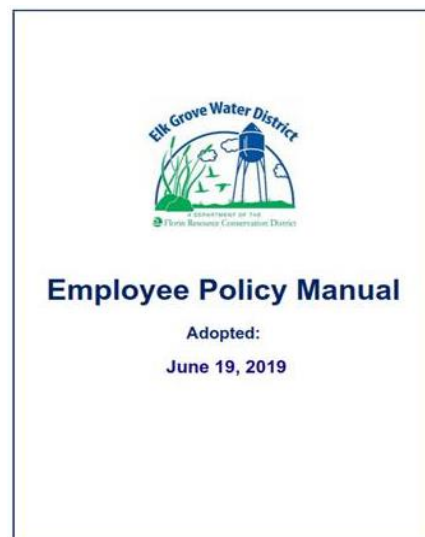
- Implement a new records management and document storage system.
- Complete the tenant improvements of the new administration building.
- Complete the offering and potential disposition of all surplus remnant properties.
- Construct a comprehensive history of the Florin Resource Conservation District.
- Complete a cybersecurity checkup and review.
- Complete an update of the District's source capacity.

### **FY 2020-21 ACCOMPLISHMENTS**

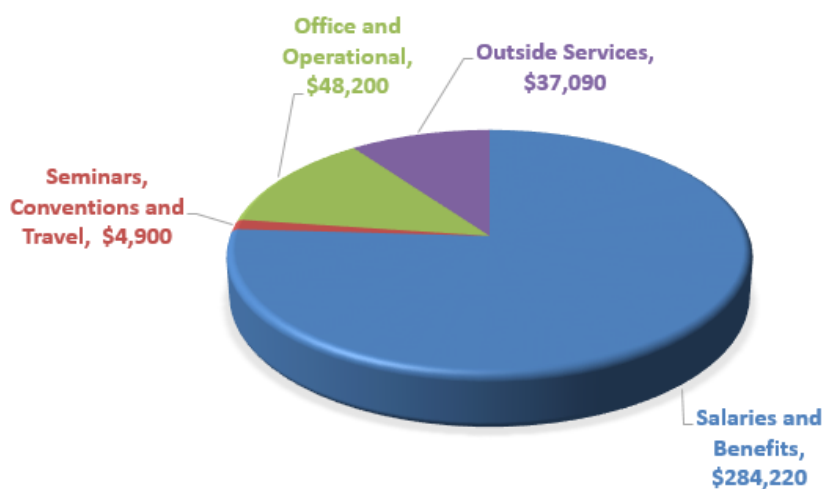
- Successfully navigated the operations of the District throughout the COVID-19 pandemic.
- Completed a new Urban Water Shortage Contingency Plan for the District.
- Completed a new Water System Risk and Resiliency Assessment for the District.
- Completed an update of the District's Emergency Response Plan.
- Acquired a new Administration Building for the District.
- Completed a new Municipal Services Review which was adopted by the Sacramento Local Agency Formation Commission.
- Developed and implemented a comprehensive Public Outreach Plan for the District that incorporates electronic communications and social media.
- Implemented a seamless transition for the General Manager position.
- Advanced Senate Bill 427 (Water Theft Legislation) working with Senator Susan Talamantes Eggman.

# HUMAN RESOURCES DEPARTMENT

The Human Resource Department is responsible for handling confidential personnel matters, including recruitment, hiring, training and development, policy development and compliance and employee benefits. The Human Resources Department makes certain that employee matters are handled fairly, equitably and without discrimination according to District policies and State and Federal regulations.



## FY 2020-21 HUMAN RESOURCE EXPENDITURES



## FY 2021-22 GOALS AND OBJECTIVES

- Develop standard operating procedures (SOP) for Board Secretary and Human Resources duties.
  - Complete the review of staffing requirements and implement the recruitment of qualified candidates for vacant positions.
- Complete the review and update of all District job descriptions.
  - Develop and maintain a comprehensive Wellness Program by obtaining grant funding and utilizing results of the pilot program.
  - Customer relations training for all District employees.

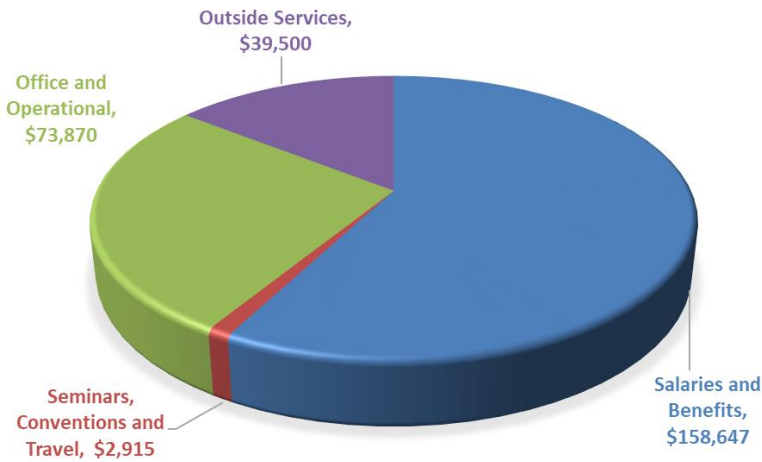
## FY 2020-21 ACCOMPLISHMENTS

- Completed a Document management and electronic filing and storage needs assessment.
- Completed an update of the Board Member Guidebook.
- Updated various provisions within the District's Employee Policy Manual.
- Completed the review of staffing requirements, reviewed, and updated related job descriptions and the recruitments to backfill three positions.
- Obtained Grant Funding for comprehensive wellness program.
- Implemented Zoom to hold virtual Board meetings, Leadership meetings, and staff meetings during the COVID-19 pandemic.
- Secured a COVID-19 testing site for the employees and their families.

# PROGRAM MANAGER DEPARTMENT

The Program Manager manages special programs and projects as assigned by the General Manager, including water conservation, safety, legislative tracking and lobbying, grant acquisition, and public information and outreach.

## FY 2020-21 PROGRAM MANAGER EXPENDITURES



## FY 2021-22 GOALS AND OBJECTIVES

- Work with legislative representative to advance the District’s proposed water theft legislation, as well as legislation to allow Conservation Districts to compensate board members.
- Track and monitor legislation that may impact District operations in coordination with CSDA, RWA and ACWA.
- Work with the Regional Water Efficiency Program Advisory Committee to develop and implement water efficiency programs that will benefit the District.
- Complete the 2020 Emergency Response Plan.
- Obtain Cal OSHA 30 Certification.

## FY 2020-21 ACCOMPLISHMENTS

- Completed the 2020 Urban Water Management Plan.
- Completed the 2020 Risk and Resilience Assessment.
- Worked with legislative representative to draft and introduced Senate Bill 427 “Eggman” Water Theft Legislation to broaden the authority of Water Districts to impose fines and penalties for water theft.
- Developed the Coronavirus (COVID-19) Home to Office Playbook to safely guide staff in return to working in person.
- Enhanced public outreach by creating and maintain a District Facebook page.

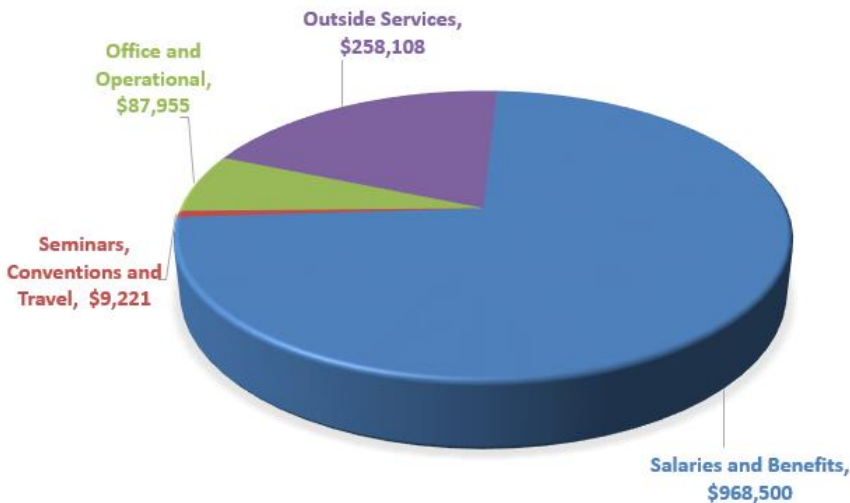


# FINANCE AND ADMINISTRATIVE DEPARTMENTS

The Finance Department is responsible for maintaining the fiscal stability in a manner consistent with generally accepted accounting principles and statutory requirements. Included in the Financial Department’s duties are: customer service, accounts payable, billing and accounts receivable, general ledger maintenance, capital assets records, investment activity, accounting, budget development and monitoring, development of cash flow models, debt service, revenue and expenditure forecasting, payroll, financial reporting and coordination with external financial audits. Finance also oversees the general and administrative functions of the District and its administrative building, including purchasing/procurement management, risk management, equipment rent, supplies and building maintenance.



**FY 2020-21 FINANCE EXPENDITURES**



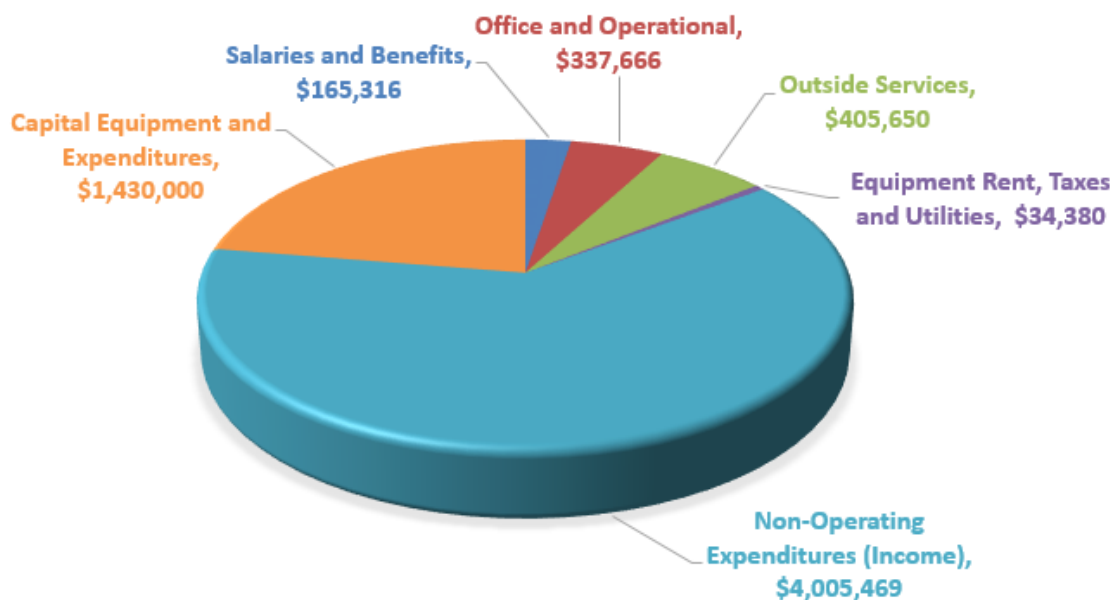
## FY 2021-22 GOALS AND OBJECTIVES

- Review and update the District’s Reserve Policy to ensure the adequacy of District’s operating reserve requirements to meet operating needs resulting from unforeseen disruptions.
- Implement electronic payroll timesheets that integrate with payroll system.
- Establish a program to encourage and increase the number of ratepayers subscribed for paperless billing.
- Develop and implement a process to validate customer authenticity during voice calls to increase security over customer information.
- Complete the outsource of lock box payment services to achieve cost savings in payment processing.
- Implement electronic timecards and time off requests that integrates with the District’s payroll system.

## FY 2020-21 ACCOMPLISHMENTS

- Completed an analysis of the District’s unfunded pension liability and the District’s future reserves and funded an additional discretionary payment to CalPERS to pay down the District’s unfunded liability and increase the District’s funded ratio.
- Developed and implemented a policy to address unclaimed property in the District’s possession.
- Implemented electronic check signatures for accounts payable vendor checks and payroll checks and update internal controls accordingly.
- Developed and implemented a system of paperless forms and a customer service portal to increase customer service efficiency and reduce carbon footprint.
- Converted all Customer Service transactional documents from paper to digital.
- Developed and implemented remote working protocols that sustained all customer service and finance operations in response to the COVID-19 pandemic.
- Engaged with the County of Sacramento to develop a partnership to provide District utility customers access to rent and utility assistance payments through the Emergency Rental Assistance program.
- Continued to manage the District’s debt service, maintaining strict compliance with bond covenant.
- Achieved the GFOA Certificate of Excellence in Financial Reporting for the 12<sup>th</sup> consecutive year.
- Achieved the GFOA Distinguished Budget Presentation Award for the second consecutive year.

## FY 2020-21 ADMINISTRATIVE EXPENDITURES

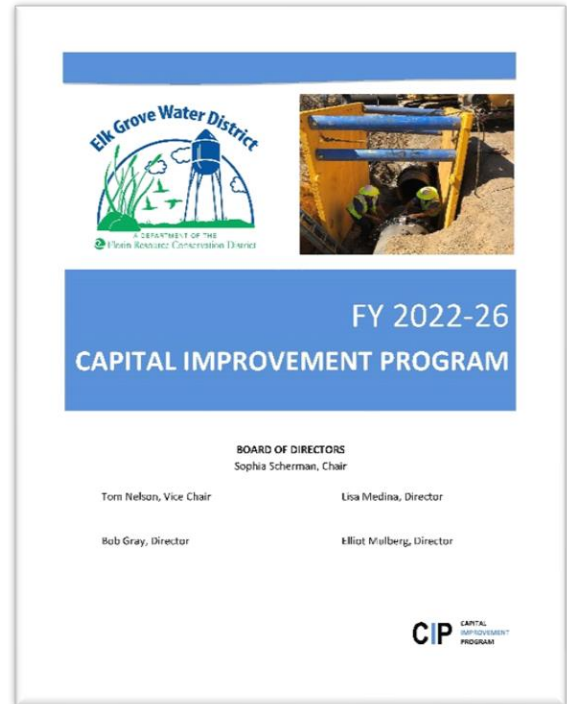
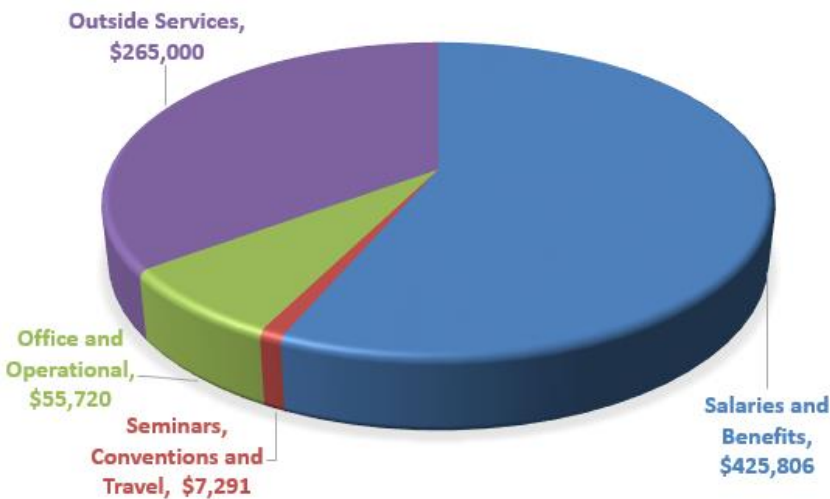




# TECHNICAL SERVICES DEPARTMENT

The Technical Services Department provides planning, engineering, construction management, Operations technical support, and district-wide geographic information system (GIS) services. Technical Services Department is also responsible for developing and administering the District’s capital improvement program.

## FY 2020-21 TECHNICAL SERVICES EXPENDITURES



## FY 2021-22 GOALS AND OBJECTIVES

- Coordinate and complete all required CIP projects identified in the FY 2021-22 CIP budget.
- Complete the design of water main replacement improvement plans for next year’s planned water main replacement capital improvement projects.
- Complete the unidirectional flushing of the Service Area 1 water distribution system.
- Review and update the District’s Standard Construction Specifications and Detail Drawings.
- Review and update the District’s Asset Management Plan.
- Provide assistance as required related to the Administration Building Tenant Improvements Project.

## FY 2020-21 ACCOMPLISHMENTS

- Completed 6 of the 9 CIP projects identified in the FY 2020-21 CIP budget.
- Developed the FY 2022-2026 CIP for the next fiscal year.
- Provided technical support as needed to the Treatment and Distribution Divisions.
- Reviewed and updated the District’s Asset Management Program.
- Filled the Engineering/GIS Technician position that had been vacant.

# INFORMATION TECHNOLOGY

The District does not have a formal Information Technology (IT) department or staff but considers the operations of IT to be an essential function. The District contracts its Information Technology (IT) services to an IT Professional that reports to the General Manager, who is responsible for information services, including development and support of computers and software, information network, program development, office telecommunications, office security, and office systems. All hardware and software IT costs are budgeted for and directly charged to each department based on actual costs for equipment and software. Contract costs are budgeted for and paid out of the Administrative Budget, as such, there are no expenditures to report for Information Technology.



## **FY 2021-22 GOALS AND OBJECTIVES**

- Continue to improve the District's cyber-security posture by doing monthly vulnerability scanning and handling all vulnerabilities found.
- Assist in a new cyber security audit for the District.
- Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
  - Successfully passing the annual Payment Card Industry (PCI) audit.
- Complete all users on a new cyber security awareness training program and keep the click rate to below 1%.
- Migrate Backflow Tester software to new XC2 Software.
- Assist with the implementation of a new document Management Solution.
- Get Two Factor authentication deployed across all devices both cloud and on-premises to secure accounts.
- Implement any findings and recommendations from the Emergency Response Plan Cyber Security Review.
- Upgrade the following systems:
  - SCADA – to be brought to the most current version of Wonderware.
  - ARCGIS To be brought to the most current version of the software.
- Assist in the implementation of a new CMS if that is what is decided upon.
- Get the networking and IT Infrastructure created for the new Admin building. Includes setting up and implementing a new phone system.
- Assist with the new Fiber Optic line between the new Admin building and the IT Center.

## **FY 2020-21 ACCOMPLISHMENTS**

- Implemented a Work from Home strategy, including setting up all users with Virtual Private Networking (VPN) Software, reconfiguring network devices to allow remote connections, implementing redirected network printing, redirecting phone calls, and configuring desktop workstation with cameras to allow for virtual meetings.
- Reconfigured networking so that the meter reading devices could be used at the Training Center while still being accessed at the Customer Service Desktops who were working remotely.
- Installed 18,531 security patches to servers and systems – an increase of around 87.67% over the previous year.
- Maintained and patched all user software as needed to keep systems operating at peak efficiency. Server system uptime (24x7x365) improved by 0.01% compared to the same time period last year.
- Managed software licenses for all desktop, laptop, and server systems.
- Managed SSL Certificates, for web servers and remote desktop connections. A total of 66 certificates were issued.
- Completed and closed out 7278 help desk tickets - an increase of 10%.
- Completed a security scan of all the District's network assets for twelve consecutive months and fixed any major flaws found. Vulnerabilities found, patched, or fixed reduced by 61.89%
- Ran a phishing test campaign (weekly) through the KnowBe4 system. User Awareness increased as shown in the number of users reporting phishing scams which increased by 530.3%.
- Continued to hold the District's phish-proneness to 0.0% compared to the same Industry value (Energy & Utilities less than 250 staff) of 15.5% while the industry benchmark worsened for this same sector by 24%.
- Rolled out a Two Factor Authentication campaign and immediately secured all District Managed Microsoft Cloud accounts for administrators as well as all local server logins for administrators with 2FA.
- Reworked the offsite disaster recovery assets networking to bring these in line with the infrastructure changes done.
- Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
- Upgraded all server systems, where their operating systems had reached "end of life", to their newest versions.
- All servers and services were fully integrated into the monitoring solution.
- Upgraded the hardware firewall with new hardware and the latest version of the software.
- Added a second hardware firewall for redundancy.

# OPERATIONS DEPARTMENT

The Operations Department, overseen by the General Manager, consists of the Treatment, Distribution, and Utility Divisions. The purpose of the Operations Department is to operate and maintain all facilities in a manner that safeguards public and employee health, complies with all regulatory requirements, and ensures outstanding customer service. The Operations Department is also responsible for the delivery of water to District customers as well as operating and maintaining the District's pipelines and facilities. This department includes the functions of water quality, system maintenance, planning, operations, inspection, and safety.

## TREATMENT DIVISION

The Treatment Division oversees the operation and maintenance of District's water supply and treatment facilities to ensure safe and reliable water supplies to ratepayers. Responsibilities of the Treatment Division include: maintaining strict compliance with all State and Federal regulatory agencies with the intent of safeguarding public health and the environment; maintenance and management of all water quality sampling and reporting to Local, State and Federal agencies; maintaining water production and equipment maintenance records and reports; and management of the Backflow/Cross-Connection Control Program.



## DISTRIBUTION DIVISION

The Distribution Division oversees the operation and maintenance of the District's water distribution facilities to ensure the reliable and safe distribution of water to ratepayers. Responsibilities of the Distribution Division include: maintenance of 1,610 fire hydrants to ensure reliable fire flows during emergencies and maintenance and exercise of 1,843 valves to ensure that every valve is checked and exercised every three years. The Distribution Division also conducts the necessary monthly meter readings



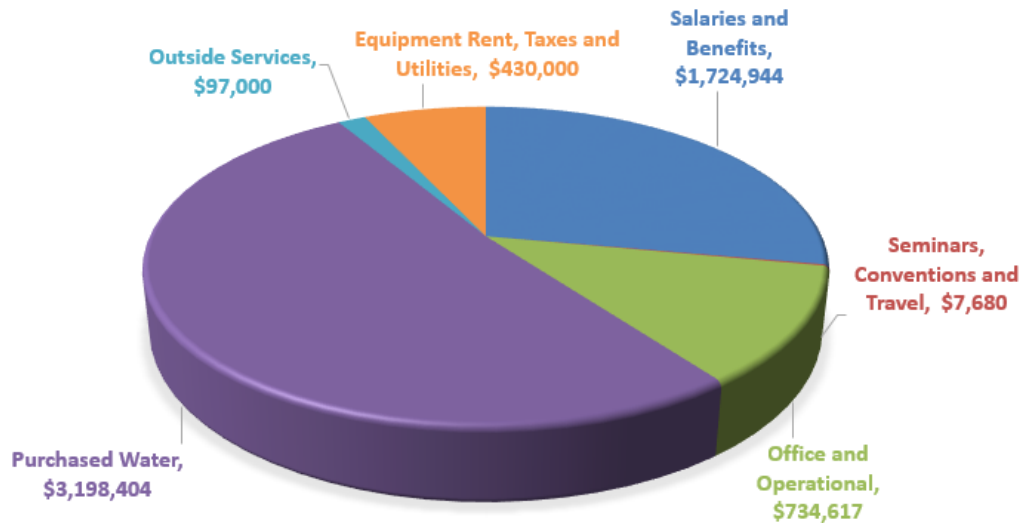
and responds to and handles all customer service requests and corrective maintenance in accordance with State and Federal regulations regarding repairs that impact potable water.

### UTILITY DIVISION

The Utility Division oversees the operation and maintenance of capital improvement projects for the District's water system. Responsibilities of the Utility Division include: the necessary repairs and upgrades to the water systems aging infrastructure; staffing and coordination to complete capital improvement projects; the installation of new pipeline due to expanding development; and any and all construction related activities required by the District that is not contracted to outside contractors.



### FY 2020-21 OPERATIONS DEPARTMENT EXPENDITURES



### FY 2021-22 GOALS AND OBJECTIVES

- Improve the radio communication between Well 4D and the Railroad Water Treatment Plant.
- Complete the Unidirectional Flushing program.
- Install 3,000 feet of water mains.
- Upgrade the Programmable Logic Controller cabinets at Wells 4D and 11D.
- Obtain Backhoe/Excavator Operator Training for field employees whose job duties require the operation of such equipment.

- Obtain comprehensive OSHA 10 training for all field employees to increase staff safety awareness related to the construction industry.
- Develop and implement an updated Lockout-Tagout program.
- Provide technical and operational resources to assist field employees in obtaining the necessary certifications and licenses (i.e. Class A commercial driver's licenses, Water Distribution Operator and Water Treatment Operator).
- Review training records and conduct the necessary training to ensure field employees are up to date on the necessary trainings (i.e. Back Flow Prevention Device Tester and Cross Connection Control Specialist).

#### **FY 2020-21 ACCOMPLISHMENTS**

- Operated and maintained critical functions of the District's water supply, treatment, and distribution system in a safe and reliable manner with a significantly limited workforce due to the COVID-19 pandemic.
- Completed routine maintenance on all production and treatment equipment.
- Repaired a ruptured 36-inch diameter transmission main without disruption of service to customers.
- Installed 1,240 feet of new water mains on Barth and Emily Streets.
- Completed over 800 water quality samples, on raw and treated water throughout the system, as required by State and Federal regulation.
- Maintained all Cross-Connection Control Program requirements, including the review and approval of 796 backflow assembly test reports.
- Completed the rehabilitation of Well 11D.
- Installed a new variable frequency drive on the Railroad Water Treatment Plant Booster Pump #6.
- Installed a new chlorine storage shed and flow meter at Well 9.
- Relocated all inventory in the Administration Building Warehouse to prepare for the property sale.
- Serviced and maintained 1,374 fire hydrants and 1,202 valves.
- Replaced 183 water meters.
- Handled 2,908 Underground Service Alert requests.
- Read approximately 12,600 meters a month.