

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
October 11, 2023
5:00 P.M.

- 5:00 p.m.
- I. **CALL TO ORDER** Chair Ohlin

 - II. **PLEDGE OF ALLEGIANCE** Gary Newman

 - III. **APPROVAL OF MINUTES** MOTION

 - IV. **BUSINESS**
 - A. Public Comments
 - B. Discussion of 2024 Draft Budget Discussion
 - C. Consideration of Progress Payment for Secondary Water Metering Project Phase 4 MOTION
 - D. Consideration of Progress Payment for Secondary Water Metering Project Phase 5 MOTION
 - E. Consideration of District Representative to Vote at Utah Association of Special Districts Annual Convention MOTION

 - V. **REPORTS FROM MANAGER AND TRUSTEES**
 - A. Utah Water Summit September 26, 2023
 - B. Water Smart Innovations Conference October 4-6, 2023
 - C. Manager & Trustees Reports
 - D. Review of Monthly Bank Statements and Cancelled Checks Jon Ritchie

 - VI. **APPROVAL OF FINANCIAL REPORTS**
 - A. Monthly Financial Report MOTION
 - B. 3rd 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.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 10, 2023

SUBJECT: **IV.B. Discussion of 2024 Draft Budget**

The draft budget is for the trustees to review and make any suggestions or comments in either October or in November's board meeting. There are several items of note for the 2024 budget.

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.

2024 DRAFT BUDGET

October 11, 2023
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	\$138,000.00	-	\$138,000.00
3036	Registered Vehicle F.I.L.	\$14,000.00	-	\$14,000.00
3037	Delinquent Ad Valorem Tax	\$3,000.00	-	\$3,000.00
Total:		\$155,000.00	\$0.00	\$155,000.00
<u>ASSESSMENTS & SPECIAL ASSESSMENT</u>				
3034	Delinquent Assessments	\$30,000.00	-	\$30,000.00
3035	Direct Charges/Assessments	\$2,580,000.00	-	\$2,580,000.00
3040	Non-Taxable Entity Assessments	\$82,000.00	-	\$82,000.00
3045	Homeowners 1 Yr Only Assmnt.	\$1,000.00	-	\$1,000.00
3050	Homeowners Yearly Assessments	\$12,000.00	-	\$12,000.00
Total:		\$2,705,000.00	\$0.00	\$2,705,000.00
<u>OTHER INCOME</u>				
3016	Cell Tower Leases	\$59,000.00	-	\$59,000.00
3020	Surplus Water Sales/Wheeling Ch	\$13,000.00	-	\$13,000.00
3028	Interest - Checking & Investments	\$90,000.00	-	\$90,000.00
3150	Misc. Income	\$1,000.00	-	\$1,000.00
3156-23	Sale of 2023 Vehicles	\$325,000.00	-	\$325,000.00
3601-24	DWRe Grant	\$5,000,000.00	-	\$5,000,000.00
3602-24	DWRe Bond	\$2,143,000.00	-	\$2,143,000.00
3300	Weber Basin - West Haven System	\$0.00	\$240,000.00	\$240,000.00
3301	Weber Basin Administrative Fee	\$0.00	\$12,000.00	\$12,000.00
Total:		\$7,631,000.00	\$252,000.00	\$7,883,000.00
TOTAL ESTIMATED INCOME:		\$10,491,000.00	\$252,000.00	\$10,743,000.00

		<u>Roy Water</u>	<u>West Haven System</u>	<u>Total</u>
<u>O. & M. - GENERAL EXPENSE</u>				
<u>TRAVEL EXPENSE & DIRECTORS FEES</u>				
4900	Trustees Fees & Extra Meetings	\$20,000.00	-	\$20,000.00
Total:		\$20,000.00	\$0.00	\$20,000.00
<u>PROFESSIONAL & TECHNICAL SERVICES</u>				
4903	Scada	-	\$1,500.00	\$1,500.00
4906	Engineering	\$75,000.00	\$2,500.00	\$77,500.00
4907	Audit/CPA	\$20,000.00	\$2,000.00	\$22,000.00
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:		\$155,000.00	\$10,000.00	\$165,000.00

2024 DRAFT BUDGET

October 11, 2023
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	\$26,000.00	-	\$26,000.00
5101	D & W Water Assessment	\$410,000.00	-	\$410,000.00
5103	Other Water Rental	\$17,000.00	-	\$17,000.00
5105	Weber Basin Lease Contract	\$46,000.00	-	\$46,000.00
5106	Wilson Water Assessment	\$2,500.00	-	\$2,500.00
Total:		\$501,500.00	\$0.00	\$501,500.00

<u>ASSOCIATION DUES/WATER CONSERVATION & EDUCATION</u>				
5200	Utah Water Users Association	\$1,500.00	-	\$1,500.00
5201	Association of 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	Trustee 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	\$10,750.00	\$1,900.00	\$12,650.00
5303-0,6	Gross Wages	\$560,000.00	\$126,500.00	\$686,500.00
5303-1,4	Overtime	\$39,500.00	\$11,600.00	\$51,100.00
5303-5,7	Double Time	\$2,500.00	\$1,600.00	\$4,100.00
5303-10	Sick Leave Pay	\$44,250.00	-	\$44,250.00
5303-11	Annual Leave Pay	\$52,000.00	-	\$52,000.00
5303-12,15	Pager Time	\$12,000.00	\$6,500.00	\$18,500.00
5303-13	Compensation Time	\$2,250.00	-	\$2,250.00
5303-14	Holiday Pay	\$31,500.00	-	\$31,500.00
5304	FICA	\$47,500.00	\$7,500.00	\$55,000.00
5305	Federal Tax	\$0.00	-	\$0.00
5306	State Tax	\$0.00	-	\$0.00
5307	Retirement	\$103,750.00	\$18,000.00	\$121,750.00
5308	Health Insurance	\$151,750.00	\$24,000.00	\$175,750.00

2024 DRAFT BUDGET

October 11, 2023
Board Meeting

		<u>Roy Water</u>	<u>West Haven System</u>	<u>Total</u>
5309	401K	\$32,750.00	\$5,500.00	\$38,250.00
5311	Unemployment Comp.	\$3,750.00	\$100.00	\$3,850.00
5312	Disability	\$3,750.00	\$500.00	\$4,250.00
	Total:	\$1,098,000.00	\$203,700.00	\$1,301,700.00

OFFICE EXPENSES

				\$1,466,400.00
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	\$35,000.00	-	\$35,000.00
5321	Adjustments & Refunds	\$500.00	-	\$500.00
5323	Computer Hardware & Software	\$40,000.00	-	\$40,000.00
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	\$15,000.00	-	\$15,000.00
5328	Conservation Study & Incentives	\$3,000.00	-	\$3,000.00
	Total:	\$123,000.00	\$0.00	\$123,000.00

UTILITIES

5401	Telephone	\$20,000.00	-	\$20,000.00
5402	Dominion Energy	\$7,000.00	-	\$7,000.00
5403	Rocky Mountain Power/Electrical	\$45,000.00	-	\$45,000.00
5404	Culinary Water (Riverdale)	\$2,750.00	-	\$2,750.00
5405	Trash	\$2,000.00	-	\$2,000.00
	Total:	\$76,750.00	\$0.00	\$76,750.00

SHOP - MOBILE, EQUIPMENT, SUPPLIES & EXPENSES

5501	Fuel	\$18,000.00	\$7,000.00	\$25,000.00
5502	Oil, Grease & Filters	\$1,250.00	-	\$1,250.00
5503	Tires	\$7,500.00	-	\$7,500.00
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

2024 DRAFT BUDGET

October 11, 2023
Board Meeting

		<u>Roy Water</u>	<u>West Haven System</u>	<u>Total</u>
5603	Nuts & Bolts	\$500.00	\$100.00	\$600.00
5604	Uniforms	\$5,000.00	-	\$5,000.00
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:	\$60,500.00	\$9,800.00	\$70,300.00

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	\$75,000.00	-	\$75,000.00
6001	Inlet Screen Repairs	\$4,000.00	1,000.00	\$5,000.00
	Total:	\$79,000.00	\$1,000.00	\$80,000.00

PIPELINE & SERVICE LINE MAINTENANCE & SUPPLIES

6100	Pipeline Maintenance & Supplies	\$50,000.00	\$2,500.00	\$52,500.00
6101	Welding of Pipeline	\$1,000.00	-	\$1,000.00
6102	Blue Stakes	\$5,500.00	\$3,500.00	\$9,000.00
6105	Service Line Meters, Maintenance & Supplies	\$25,000.00	-	\$25,000.00
	Total:	\$81,500.00	\$6,000.00	\$87,500.00

BOND PAYMENT

6200	Bond Payment	\$283,000.00	-	\$283,000.00
	Total:	\$283,000.00	\$0.00	\$283,000.00

DEPRECIATION

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

O. & M. CAPITAL IMPROVEMENT EXPENSES

8219-24	Capital Improvement Plan #1 (2024) Replace Mainline Valves	\$40,000.00	-	\$40,000.00
8229-24	Capital Improvement Plan #2 (2024) Connect Unconnected Lots	\$48,000.00	-	\$48,000.00

2024 DRAFT BUDGET

October 11, 2023
Board Meeting

	<u>Roy Water</u>	<u>West Haven System</u>	<u>Total</u>
8289 Capital Improvement Plan #3 (2024) Secondary Water Valve Replacement Project - Various Locations	\$216,000.00	-	\$216,000.00
8290 Capital Improvement Plan #4 (2024) Secondary Water Line Replacement Project -xxxx South Between xxxx West and xxxx West	\$150,000.00	-	\$150,000.00
8291 Capital Improvement Plan #5 (2024) Secondary Water Line Replacement Project -xxxx South Between xxxx West and xxxx West	\$150,000.00	-	\$150,000.00
8292 Capital Improvement Plan #6 (2024) Secondary Water Line Replacement Project - xxxx West Between xxxx South and xxxx South	\$150,000.00	-	\$150,000.00
8293 Capital Improvement Plan #7 (2024) Pump House Main Power Gear Upgrade	\$125,000.00	-	\$125,000.00
8288-24 Capital Improvement Plan #8 (2024) UDOT 5600 South Project	\$1,500,000.00	-	\$1,500,000.00
8282-24 Meter Retrofit DWRe Project RM0006 and RM0112	\$7,143,000.00	-	\$7,143,000.00
Total:	\$9,522,000.00	\$0.00	\$9,522,000.00

NEW ASSETS

8305-24 Truck Upgrades 2024	\$510,000.00	-	\$510,000.00
8337 ?	\$0.00	-	\$0.00
Total:	\$510,000.00	\$0.00	\$510,000.00

ADMINISTRATIVE ASSESSMENT

8500	Administrative Assessment Fee (5%)	-	\$12,000.00	\$12,000.00
Total:		\$0.00	\$12,000.00	\$12,000.00

TOTAL ESTIMATED EXPENSE:	\$12,775,850.00	\$252,000.00	\$13,027,850.00
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<u>TOTAL INCOME & EXPENSES</u>				
	ESTIMATED INCOME:	\$10,491,000.00	\$252,000.00	\$10,743,000.00
3700	APPROPRIATION FROM NET ASSETS	\$2,284,850.00	\$0.00	\$2,284,850.00
	TOTAL:	\$12,775,850.00	\$252,000.00	\$13,027,850.00
	ESTIMATED EXPENSE:	\$12,775,850.00	\$252,000.00	\$13,027,850.00

2024 DRAFT BUDGET

October 11, 2023
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)	\$126,282.69		
		<u>ESTIMATED INCOME:</u>	<u>\$127,782.69</u>	

CAPITAL FACILITIES EXPENSES

8016	ENG & Contingency 0001-1 to 0015-1	\$11,722.76		
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>\$127,782.69</u>	

TOTAL INCOME & EXPENSES

ESTIMATED INCOME:	\$127,782.69
ESTIMATED EXPENSE:	\$127,782.69

2024 RWCD DRAFT BUDGET COMPARISON

10/5/2023

October 11, 2023
Board Meeting

O & M REVENUE

TAXES COLLECTED BY WEBER COUNTY

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
3030 Ad Valorem Tax	\$138,000.00	\$128,000.00	\$139,496.68
3036 Registered Vehicle F.I.L.	\$14,000.00	\$14,000.00	\$9,962.80
3037 Delinquent Ad Valorem Tax	\$3,000.00	\$3,000.00	\$2,030.80
Total:	\$155,000.00	\$145,000.00	\$151,490.28

ASSESSMENTS & SPECIAL ASSESSMENT

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
3034 Delinquent Assessments	\$30,000.00	\$30,000.00	\$26,188.81
3035 Direct Charges/Assessments	\$2,580,000.00	\$2,514,000.00	\$2,579,789.64
3040 Non-Taxable Entity Assessments	\$82,000.00	\$71,000.00	\$81,645.49
3045 Homeowners 1 Yr Only Assmnt.	\$1,000.00	\$1,000.00	\$0.00
3050 Homeowners Yearly Assessments	\$12,000.00	\$6,000.00	\$11,539.82
Total:	\$2,705,000.00	\$2,622,000.00	\$2,699,163.76

OTHER INCOME

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
3016 Cell Tower Leases	\$59,000.00	\$57,000.00	\$56,425.71
3020 Surplus Water Sales/Wheeling Ch	\$13,000.00	\$13,000.00	\$4,837.88
3028 Interest - Checking & Investments	\$90,000.00	\$25,000.00	\$93,349.74
3150 Misc. Income	\$1,000.00	\$1,000.00	\$80.00
3156-22 Sale of 2022 Vehicles	-	-	\$0.00
3156-23 Sale of 2023 Vehicles	\$325,000.00	\$300,000.00	-
3158-21 Sale of 2021 CAT 938M	-	-	\$0.00
3158-22 Sale of 2022 CAT 938M	-	\$180,000.00	-
3601-21 WaterSmart Grant	-	-	\$75,000.00
3601-22 DWRe Grant	-	-	\$25,461.39
3601-23 DWRe Grant	-	\$5,000,000.00	-
3601-24 DWRe Grant	\$5,000,000.00	-	-
3602-22 DWRe Bond	-	-	\$3,643,000.00
3602-23 DWRe Bond	-	\$1,821,500.00	-
3602-24 DWRe Bond	\$2,143,000.00	-	-
3700 APPROPRIATION FROM NET ASSETS	\$2,284,850.00	\$2,668,350.00	\$0.00
Total:	\$9,915,850.00	\$10,065,850.00	\$3,898,154.72

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
TOTAL INCOME:	\$12,775,850.00	\$12,832,850.00	\$6,748,808.76
PERCENT DIFFERENCE FROM PREVIOUS YEAR:	-0.4%	158.6%	

O. & M. - GENERAL EXPENSE

TRAVEL EXPENSE & DIRECTORS FEES

<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
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2024 RWCD DRAFT BUDGET COMPARISON

10/5/2023

October 11, 2023
Board Meeting

4900	Trustees Fees & Extra Meetings	\$20,000.00	\$20,000.00	\$17,989.61
Total:		\$20,000.00	\$20,000.00	\$17,989.61
<u>PROFESSIONAL & TECHNICAL SERVICES</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
4906	Engineering	\$75,000.00	\$50,000.00	\$60,097.23
4907	Audit/CPA	\$20,000.00	\$18,000.00	\$13,846.00
4908	Attorney	\$30,000.00	\$30,000.00	\$6,582.75
4909	Advertising, Publishing & Postage	\$30,000.00	\$30,000.00	\$7,512.83
4910	Other Professional Services	\$0.00	\$0.00	\$0.00
Total:		\$155,000.00	\$128,000.00	\$88,038.81
<u>INSURANCE</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
4911	Liability	\$36,000.00	\$36,000.00	\$24,778.11
4912	Workers Compensation	\$10,000.00	\$10,000.00	\$3,699.13
4913	Bonding	\$1,000.00	\$1,000.00	\$0.00
Total:		\$47,000.00	\$47,000.00	\$28,477.24
<u>ASSESSMENTS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5100	Roy City Water Rental	\$26,000.00	\$26,000.00	\$23,751.00
5101	D & W Water Assessment	\$410,000.00	\$410,000.00	\$393,900.00
5103	Other Water Rental	\$17,000.00	\$17,000.00	\$20,787.50
5105	Weber Basin Lease Contract	\$46,000.00	\$46,000.00	\$42,329.58
5106	Wilson Water Assessment	\$2,500.00	\$2,500.00	\$1,890.00
Total:		\$501,500.00	\$501,500.00	\$482,658.08
<u>ASSOCIATION DUES/WATER CONSERVATION & EDUCATION</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5200	Utah Water Users Association	\$1,500.00	\$1,500.00	\$500.00
5201	Association of Special Districts	\$3,000.00	\$3,000.00	\$2,091.00
5202	Water Education	\$1,000.00	\$1,000.00	\$132.14
5204	American Water Works	\$700.00	\$700.00	\$248.00
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	\$7,100.00	\$3,371.14
<u>WORKSHOPS & TRAINING</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5300	Trustee Workshops/Training	\$22,000.00	\$22,000.00	\$4,321.34
5301	Employee Workshops/Training	\$26,000.00	\$26,000.00	\$8,767.38
Total:		\$48,000.00	\$48,000.00	\$13,088.72
<u>SALARIES & BENEFITS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5302	Medicare	\$10,750.00	\$9,500.00	\$8,550.45

2024 RWCD DRAFT BUDGET COMPARISON

10/5/2023

October 11, 2023
Board Meeting

5303-0,6	Gross Wages	\$560,000.00	\$487,000.00	\$457,616.65
5303-1,4	Overtime	\$39,500.00	\$34,500.00	\$19,216.92
5303-5,7	Double Time	\$2,500.00	\$2,250.00	\$1,289.76
5303-10	Sick Leave Pay	\$44,250.00	\$38,500.00	\$18,144.97
5303-11	Annual Leave Pay	\$52,000.00	\$45,250.00	\$46,802.73
5303-12,15	Pager Time	\$12,000.00	\$10,500.00	\$7,728.33
5303-13	Compensation Time	\$2,250.00	\$2,000.00	\$0.00
5303-14	Holiday Pay	\$31,500.00	\$27,500.00	\$26,967.36
5304	FICA	\$47,500.00	\$41,250.00	\$36,340.66
5305	Federal Tax	\$0.00	\$0.00	\$0.00
5306	State Tax	\$0.00	\$0.00	\$0.00
5307	Retirement	\$103,750.00	\$90,250.00	\$88,606.47
5308	Health Insurance	\$151,750.00	\$132,000.00	\$131,151.74
5309	401K	\$32,750.00	\$28,500.00	\$30,680.53
5311	Unemployment Comp.	\$3,750.00	\$3,250.00	\$784.34
5312	Disability	\$3,750.00	\$3,250.00	\$2,510.59
	Total:	\$1,098,000.00	\$955,500.00	\$876,391.50

OFFICE EXPENSES

2024 Estimated

2023 Estimated

2022 Actual

5315	General Office Expenses	\$20,000.00	\$20,000.00	\$7,997.99
5316	Office Travel Reimbursement	\$1,500.00	\$1,500.00	\$192.19
5317	Managers Expense	\$1,500.00	\$1,500.00	\$368.62
5318	Air Conditioning & Heating	\$2,000.00	\$2,000.00	\$0.00
5319	Computer Tech. Repair & Agrmnts	\$35,000.00	\$20,000.00	\$19,207.00
5321	Adjustments & Refunds	\$500.00	\$500.00	\$0.00
5323	Computer Hardware & Software	\$40,000.00	\$18,000.00	\$11,515.35
5324	Radio Maintenance	\$1,000.00	\$1,000.00	\$0.00
5325	Bldg Cleaning & Maint. Supplies	\$500.00	\$500.00	\$248.86
5326	Janitorial Services	\$3,000.00	\$3,000.00	\$2,757.50
5327	Office Improvements	\$15,000.00	\$15,000.00	\$0.00
5328	Conservation Study & Incentives	\$3,000.00	\$3,000.00	\$0.00
	Total:	\$123,000.00	\$86,000.00	\$42,287.51

UTILITIES

2024 Estimated

2023 Estimated

2022 Actual

5401	Telephone	\$20,000.00	\$20,000.00	\$13,527.07
5402	Dominion Energy	\$7,000.00	\$4,500.00	\$4,012.84
5403	Rocky Mountain Power/Electrical	\$45,000.00	\$45,000.00	\$28,152.83
5404	Culinary Water (Riverdale)	\$2,750.00	\$2,750.00	\$1,885.23
5405	Trash	\$2,000.00	\$2,000.00	\$1,659.83
	Total:	\$76,750.00	\$74,250.00	\$49,237.80

2024 RWCD DRAFT BUDGET COMPARISON

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<u>SHOP - MOBILE EQUIPMENT SUPPLIES & REPAIRS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5501	Fuel	\$18,000.00	\$16,000.00	\$15,297.28
5502	Oil, Grease & Filters	\$1,250.00	\$1,250.00	\$472.85
5503	Tires	\$7,500.00	\$7,500.00	\$0.00
5504	Batteries	\$300.00	\$300.00	\$219.44
5505	Equipment Repair	\$5,000.00	\$5,000.00	\$2,196.64
5506	Equipment Tune-Up	\$750.00	\$750.00	\$241.48
5507	Truck Repair & Registration	\$1,500.00	\$1,500.00	\$15.00
5509	Portable Equipment	\$2,500.00	\$2,500.00	\$1,864.43
5510	Small Hand Tools - Shop	\$2,000.00	\$2,000.00	\$1,005.89
5511	Small Tools - Trucks	\$2,000.00	\$2,000.00	\$648.45
5512	Equipment Rental	\$1,000.00	\$1,000.00	\$0.00
5600	Oxygen, Acetylene & Welding Rod	\$1,000.00	\$1,000.00	\$688.60
5601	Rock & Road Base	\$3,000.00	\$3,000.00	\$1,358.46
5602	Concrete Products	\$200.00	\$200.00	\$0.00
5603	Nuts & Bolts	\$500.00	\$500.00	\$109.52
5604	Uniforms	\$5,000.00	\$5,000.00	\$373.91
5605	Safety Equipment	\$1,000.00	\$1,000.00	\$0.00
5606	Shop Clean & Maint. Supplies	\$1,000.00	\$1,000.00	\$525.68
5608	Building Maintenance (Shop)	\$2,000.00	\$2,000.00	\$880.20
5609	Shop Improvements	\$5,000.00	\$5,000.00	\$0.00
Total:		\$60,500.00	\$58,500.00	\$25,897.83
<u>UPKEEP OF GROUNDS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5700	Maintenance of Entire District Property (30 acres)	\$30,000.00	\$30,000.00	\$28,089.34
Total:		\$30,000.00	\$30,000.00	\$28,089.34
<u>STREET REPAIRS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5900	Asphalt	\$2,500.00	\$2,500.00	\$0.00
5901	Contractor	\$25,000.00	\$25,000.00	\$15,125.00
5902	Concrete	\$2,000.00	\$2,000.00	\$49.43
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	\$15,174.43
<u>PUMPHOUSE & RESERVOIR</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
6000	Reservoir & Pumphouse	\$75,000.00	\$50,000.00	\$9,910.11
6001	Inlet Screen Repairs	\$4,000.00	\$4,000.00	\$470.61
Total:		\$79,000.00	\$54,000.00	\$10,380.72
<u>PIPELINE & SERVICE LINE MAINTENANCE & SUPPLIES</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
6100	Pipeline Maintenance & Supplies	\$50,000.00	\$50,000.00	\$25,957.81

2024 RWCD DRAFT BUDGET COMPARISON

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6101	Welding of Pipeline	\$1,000.00	\$1,000.00	\$650.00
6102	Blue Stakes	\$5,500.00	\$5,500.00	\$2,996.38
6105	Service Line Meters, Maintenance & Supplies	\$25,000.00	25,000.00	-
	Total:	\$81,500.00	\$81,500.00	\$29,604.19

<u>BOND PAYMENT</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
6200	Bond Payment	\$283,000.00	\$283,000.00	\$0.00
	Total:	\$283,000.00	\$283,000.00	\$0.00

<u>DEPRECIATION</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
6204	Depreciation	\$100,000.00	\$100,000.00	\$0.00
	Total:	\$100,000.00	\$100,000.00	\$0.00

<u>O. & M. CAPITAL IMPROVEMENT EXPENSES</u>		<u>Capital Improvement Projects</u>		
8219-22	Capital Improvement Plan #1 (2022) Replace Mainline Valves	-	-	\$35,160.00
8219-23	Capital Improvement Plan #1 (2023) Replace Mainline Valves	-	\$40,000.00	-
8219-24	Capital Improvement Plan #1 (2024) Replace Mainline Valves	\$40,000.00	-	-
8229-22	Capital Improvement Plan #2 (2022) Connect Unconnected Lots	-	-	\$32,869.69
8229-23	Capital Improvement Plan #2 (2023) Connect Unconnected Lots	-	\$48,000.00	-
8229-24	Capital Improvement Plan #2 (2024) Connect Unconnected Lots	\$48,000.00	-	-
8262-21	WaterSmart Grant R22AP00053 Capital Improvement Plan #4 (2022)	-	-	\$138,492.28
8279	Secondary Water Line Replacement Project - 2600 West and 2625 West Between 5800 South and 5950 South Capital Improvement Plan #5 (2022)	-	-	\$234,559.72
8280	Secondary Water Line Replacement Project -1950 West Between 5100 South and 5200 South Capital Improvement Plan #6 (2022)	-	-	\$72,114.77
8281	Connect Existing Water Line - 4250 South and 2350 South and 6075 South and 2960 West	-	-	\$25,958.39
8282-22	Meter Retrofit DWRe Grant Capital Improvement Plan #3 (2023)	-	-	\$1,052,734.74
8283	Secondary Water Valve Replacement Project - Various Locations Capital Improvement Plan #4 (2023)	-	\$216,000.00	-
8284	Secondary Water Line Replacement Project -5500 South Between 2300 West and 2350 West Capital Improvement Plan #5 (2023)	-	\$31,000.00	-
8285	Secondary Water Line Replacement Project -3725 South Between 1900 West and 2150 West Capital Improvement Plan #6 (2023)	-	\$383,000.00	-
8286	Secondary Water Line Replacement Project - 2275 West Between 6000 South and 6100 South Capital Improvement Plan #7 (2023)	-	\$110,000.00	-
8287	Secondary Water Line Replacement Project - 2400 West Between 4200 South and 4350 South Capital Improvement Plan #8 (2023)	-	\$154,000.00	-
8288	Replace Transmission Lines Under I-15 and Freeway Park Drive	-	\$1,500,000.00	-
8282-23	Meter Retrofit Phase 4 DWRe Project RM0006	-	\$7,143,000.00	-

2024 RWCD DRAFT BUDGET COMPARISON

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8289	Capital Improvement Plan #3 (2024) Secondary Water Valve Replacement Project - Various Locations	\$216,000.00	-	-
8290	Capital Improvement Plan #4 (2024) Secondary Water Line Replacement Project -xxxx South Between xxxx West and xxxx West	\$150,000.00	-	-
8291	Capital Improvement Plan #5 (2024) Secondary Water Line Replacement Project -xxxx South Between xxxx West and xxxx West	\$150,000.00	-	-
8292	Capital Improvement Plan #6 (2024) Secondary Water Line Replacement Project - xxxx West Between xxxx South and xxxx South	\$150,000.00	-	-
8293	Capital Improvement Plan #7 (2024) Pump House Main Power Gear Upgrade	\$125,000.00	-	-
8288-24	Capital Improvement Plan #8 (2024) UDOT 5600 South Project	\$1,500,000.00	-	-
8282-24	Meter Retrofit DWRe Project RM0006 and RM0112	\$7,143,000.00	-	-
	Total:	\$9,522,000.00	\$9,625,000.00	\$1,591,889.59

NEW ASSETS

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
8305-22 Truck Upgrades 2022	-	-	\$298,487.00
8305-23 Truck Upgrades 2023	-	\$435,000.00	-
8305-24 Truck Upgrades 2024	\$510,000.00	-	-
8326-21 2021 CAT 938M	-	-	-
8326-23 2023 CAT 914	-	\$180,000.00	-
8332 2022 Colorado	-	-	\$39,965.00
8333 2023 Mini Excavator	-	\$15,000.00	-
8334 20' Utility Trailer	-	\$20,000.00	-
8335 Asphalt Saw	-	\$10,000.00	-
8336 Security Cameras	-	\$40,000.00	-
8337 ?	\$0.00	-	-
Total:	\$510,000.00	\$700,000.00	\$338,452.00

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
TOTAL EXPENSE:	\$12,775,850.00	\$12,832,850.00	\$3,641,028.51
PERCENT DIFFERENCE FROM PREVIOUS YEAR:	-0.4%	158.6%	

<u>TOTAL INCOME & EXPENSES</u>	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
INCOME:	\$12,775,850.00	\$12,832,850.00	\$6,748,808.76
EXPENSE:	\$12,775,850.00	\$12,832,850.00	\$3,641,028.51

2024 RWCD DRAFT BUDGET COMPARISON

10/5/2023

October 11, 2023

Board Meeting

IMPACT FEE FUND

<u>CAPITAL FACILITIES INCOME</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
3027	Interest Income	\$1,500.00	\$350.00	\$1,607.30
3029	Impact Fees	\$0.00	\$0.00	\$0.00
3035	Reserve Funds (Impact Fee)	\$126,282.69	\$124,719.10	\$0.00
<i>INCOME:</i>		\$127,782.69	\$125,069.10	\$1,607.30

<u>CAPITAL FACILITIES EXPENSES</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
8016	ENG & Contingency 0001-1 to 0015-1	\$11,722.76	\$9,009.17	\$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	\$4,533.00	\$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	\$5,214.00	\$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	\$29,850.00	\$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	\$20,934.93	\$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>		\$127,782.69	\$125,069.10	\$0.00

<u>TOTAL INCOME & EXPENSES</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
INCOME:		\$127,782.69	\$125,069.10	\$1,607.30
RESERVE FUNDS:				
EXPENSE:		\$127,782.69	\$125,069.10	\$0.00
PERCENT DIFFERENCE FROM PREVIOUS YEAR:		2.2%	1.3%	

2024 WEST HAVEN DRAFT BUDGET

10/5/2023

October 11, 2023
Board Meeting

O & M REVENUE

<u>OTHER INCOME</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
3300	Weber Basin - West Haven System	\$240,000.00	\$230,000.00	\$242,688.62
3301	Weber Basin Administrative Fee	\$12,000.00	\$11,500.00	\$0.00
Total:		\$252,000.00	\$241,500.00	\$242,688.62

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
TOTAL INCOME:	\$252,000.00	\$241,500.00	\$242,688.62
PERCENT DIFFERENCE FROM PREVIOUS YEAR:	4.3%	0.0%	

O. & M. - GENERAL EXPENSE

<u>PROFESSIONAL & TECHNICAL SERVICES</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
4903	Scada	\$1,500.00	\$1,500.00	\$0.00
4906	Engineering	\$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>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
4911	Liability	\$2,000.00	\$2,000.00	\$0.00
4912	Workers Compensation	\$2,500.00	\$2,500.00	\$832.74
Total:		\$4,500.00	\$4,500.00	\$832.74

<u>SALARIES & BENEFITS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5302	Medicare	\$1,900.00	\$1,800.00	\$1,157.41
5303-0,6	Gross Wages	\$126,500.00	\$123,750.00	\$62,876.39
5303-1,4	Overtime	\$11,600.00	\$8,250.00	\$9,156.90
5303-5,7	Double Time	\$1,600.00	\$1,550.00	\$858.42
5303-12,15	Pager Time	\$6,500.00	\$6,250.00	\$5,315.90
5304	FICA	\$7,500.00	\$7,250.00	\$4,919.14
5307	Retirement	\$18,000.00	\$17,000.00	\$11,993.94
5308	Health Insurance	\$24,000.00	\$23,000.00	\$17,752.95
5309	401K	\$5,500.00	\$5,250.00	\$4,152.97
5311	Unemployment Comp.	\$100.00	\$100.00	\$106.17
5312	Disability	\$500.00	\$500.00	\$294.60
Total:		\$203,700.00	\$194,700.00	\$118,584.79

<u>SHOP - MOBILE EQUIPMENT SUPPLIES & REPAIRS</u>		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
5501	Fuel	\$7,000.00	\$6,000.00	\$3,515.70
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

2024 WEST HAVEN DRAFT BUDGET

10/5/2023

October 11, 2023
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:	\$9,800.00	\$8,800.00	\$3,515.70

STREET REPAIRS

		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 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>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 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 & SERVICE LINE MAINTENANCE & SUPPLIES

		<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
6100	Pipeline Maintenance & Supplies	\$2,500.00	\$2,500.00	\$15.66
6101	Welding of Pipeline	-	-	-
6102	Blue Stakes	\$3,500.00	\$3,500.00	\$4,166.48
	Total:	\$6,000.00	\$6,000.00	\$4,182.14

	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
TOTAL EXPENSE:	\$252,000.00	\$241,500.00	\$128,515.37
PERCENT DIFFERENCE FROM PREVIOUS YEAR:	4.3%	0.0%	

<u>TOTAL INCOME & EXPENSES</u>	<u>2024 Estimated</u>	<u>2023 Estimated</u>	<u>2022 Actual</u>
INCOME:	\$252,000.00	\$241,500.00	\$242,688.62
EXPENSE:	\$252,000.00	\$241,500.00	\$128,515.37

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 6, 2023

SUBJECT: **IV.C. Consideration of Progress Payment for Secondary Water Metering Project Phase 4**

The District has received a request for a progress payment from Leon Poulsen Construction for the Secondary Water Metering Project Phase 4. The progress payment is in the amount of \$234,854.25. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 4 in the amount of \$234,854.25 to Leon Poulsen Construction

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 6, 2023

SUBJECT: **IV.D. Consideration of Progress Payment for Secondary Water Metering Project Phase 5**

The District has received a request for a progress payment from Post Construction for the Secondary Water Metering Project Phase 5. The progress payment is in the amount of \$103,759.00. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 5 in the amount of \$103,759.00 to Post Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: October 6, 2023

SUBJECT: **IV.E. 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 11, 2023

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

The following is a reminder of upcoming meetings and events:

Board Meeting – October 11, 2023, at 5:00 p.m.
UASD Annual Convention – November 8-10, 2023, Layton, UT
Board Meeting – November 15, 2023, at 5:00 p.m.
Christmas Dinner – December 4, 2023, at 6:00 p.m. Timbermine
Board Meeting – December 13, 2023, at 5:00 p.m.
Public Hearing for Allotment of Water – December 13, 2023, at 6:00 p.m.
Public Hearing for Budget – December 13, 2023, at 6:00 p.m.

As of October 10th, East Canyon is 79% full, Echo Reservoir is 70% full, and the Weber River basin water year-to-date precipitation is 201% of median. Currently almost 26% of the state of Utah is in abnormally dry to moderate drought condition. As of April 11, 2023, the District's boundaries were moved to the no drought category.

INTERNAL AUDIT REPORT

OCTOBER 10, 2023

(SEPTEMBER 30, 2023, 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 type="checkbox"/> | <input checked="" type="checkbox"/> | 5. Question any large or unusual checks that you do not remember discussing or approving. |
| <input type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | 8. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

Bank of Utah

- Account No. ****0122: _____
- Account No. ****1928: _____
- Account No. ****0846: _____

All is good

PTIF

- Account No. ****1141: _____
- Account No. ****2340: _____
- Account No. ****6249: _____

All is good

I have completed the above procedures for the month of October 10, 2023, (September 30, 2023 Statements).

Signature Redacted

Jon S. Ritchie, Audit Committee Chair

**ZION BANK PURCHASE CARDS
INTERNAL AUDIT REPORT**

OCTOBER 10, 2023

(SEPTEMBER 30, 2023 STATEMENTS)

- | YES | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain purchase 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 type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | 7. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

1. Zions Bank Control Account: _____

2. Purchase Card - Ohlin: _____

3. Purchase Card - Newman: _____

4. Purchase Card - Adams: _____

5. Purchase Card - Ritchie: _____

6. Purchase Card - Zito: _____

7. Purchase Card - Banks: *OK* _____

8. Purchase Card - Durbano: _____

9. Purchase Card - Thurgood: _____

10. Purchase Card - Doxey: _____

11. Purchase Card - Sandberg: _____

12. Purchase Card - Toupin: _____

13. Purchase Card - Harris: _____

I have completed the above procedures for the month of October 10, 2023, (September 30, 2023 Statements).

Signature Redacted

Jon S. Ritchie, Audit Committee Chair

FINANCIAL REPORT

• OCTOBER 2023 •

GENERAL FUND

PREVIOUS MONTH

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of September 1	\$ 641,189.27	\$ 192,667.80	\$ 127,500.99
Deposits	\$ 442,580.21	\$ 497,683.26	\$ 182,360.76
Interest on checking	\$ 2,052.72	\$ 622.01	\$ 59.37
Withdrawals	\$ 724,324.60	\$ 362,424.72	\$ 131,169.34
Balance	\$ 361,497.60	\$ 328,548.35	\$ 178,751.78

TO DATE

Balance as of October 1	\$ 361,497.60	\$ 328,548.35	\$ 178,751.78
Deposits	\$ 333,880.76	\$ 375,869.00	\$ 403,292.43
Withdrawals	\$ 548,616.24	\$ 507,192.34	\$ 432,125.08
Balance	\$ 146,762.12	\$ 197,225.01	\$ 149,919.13

CAPITAL FACILITIES FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of September 1	\$ 128,651.91	\$ 123,720.99	\$ 121,655.16
Deposits	\$ -	\$ -	\$ -
Interest on checking	\$ 529.52	\$ 197.00	\$ 33.06
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 129,181.43	\$ 123,917.99	\$ 121,688.22

TO DATE

Balance as of October 1	\$ 129,181.43	\$ 123,917.99	\$ 121,688.22
Deposits	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 129,181.43	\$ 123,917.99	\$ 121,688.22

WEBER BASIN FUND

Balance as of October 1	\$ 629,945.21	\$ 511,042.11	\$ 406,423.71
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CONNECTIONS

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Connections made during the previous month (September)	3	0	1
Total connections made during the current year	27	13	26
Total active connections	10,838	10,809	10,796

SHARES

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Shares of D&WCCC Water Stock to date:	1,515.0	1,515.0	1,512.5
Shares of D&WCCC Water Stock leased to date:	144.0	144.0	144.0
Shares of Wilson Irrigation Stock to date:	21.5	21.5	21.0

UTAH PUBLIC TREASURER'S INVESTMENT FUND

· OPERATIONS & MAINTENANCE ACCOUNT ·

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of September 1	\$ 3,266,197.73	5.4308%	Ongoing-Flexible
Deposits (by Weber County)	\$ 10,415.76		
Interest	\$ 14,251.18		
Withdrawals (by wire)	\$ 151,287.64		
Balance	\$ 3,139,577.03		

· METER FUND ACCOUNT ·

Balance	\$ 626,773.64	5.4308%	Ongoing-Flexible
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· BOND PROCEEDS METERING PROJECT ACCOUNT ·

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of September 1	\$ 2,673,676.92	5.4308%	Ongoing-Flexible
Deposits	\$ -		
Interest on checking	\$ 11,716.85		
Withdrawals	\$ 132,901.94		
Balance	\$ 2,552,491.83		

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
 January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	59,805.35	57,000.00	2,805.35
3020 · Surplus Water Sales/Wheeling Ch	116,908.87	13,000.00	103,908.87
3028 · Interest-Checking & Investments	283,090.19	25,000.00	258,090.19
3030 · Ad Valorem Tax	5,690.90	128,000.00	-122,309.10
3034 · Delinquent Assessments	22,025.98	30,000.00	-7,974.02
3035 · Direct Charges/Assessments	32,978.19	2,514,000.00	-2,481,021.81
3036 · Registered Vehicle F.I.L.	5,836.47	14,000.00	-8,163.53
3037 · Delinquent Ad Valorem Tax	1,593.52	3,000.00	-1,406.48
3040 · Non-Taxable Entity Assessments	0.00	71,000.00	-71,000.00
3045 · Homeowners 1 Yr Only Assmnt.	0.00	1,000.00	-1,000.00
3050 · Homeowners Yearly Assessments	0.00	6,000.00	-6,000.00
3150 · Misc. Income	3,910.44	1,000.00	2,910.44
3156-22 · Sale of 2022 Vehicles	322,750.00		
3156-23 · Sale of 2023 Vehicles	0.00	300,000.00	-300,000.00
3158-22 · Sale of 2022 CAT 938M	210,000.00	180,000.00	30,000.00
3300 · Weber Basin - West Haven System	249,662.63	230,000.00	19,662.63
3301 · Weber Basin Administrative Fee	0.00	11,500.00	-11,500.00
3601-23 · DWRe Grant	2,717,342.23	5,000,000.00	-2,282,657.77
3602-23 · DWRe Bond / Escrow	0.00	1,821,500.00	-1,821,500.00
3603-23 · DWRe District Contribution	0.00	321,500.00	-321,500.00
Total Income	4,031,594.77	10,727,500.00	-6,695,905.23
Gross Profit	4,031,594.77	10,727,500.00	-6,695,905.23
Expense			
4900 · Trustees Fees & Extra Meetings	15,309.50	20,000.00	-4,690.50
4903 · Scada	531.25	1,500.00	-968.75
4906 · Engineering	11,994.98	52,500.00	-40,505.02
4907 · Audit / CPA	16,294.00	20,000.00	-3,706.00
4908 · Attorney	7,634.15	33,000.00	-25,365.85
4909 · Advertising & Publishing	6,331.58	31,000.00	-24,668.42
4911 · Liability	12,793.00	38,000.00	-25,207.00
4912 · Workers Compensation	3,121.12	12,500.00	-9,378.88
4913 · Bonding	0.00	1,000.00	-1,000.00
5100 · Roy City Water Rental	23,751.00	26,000.00	-2,249.00
5101 · D & W Water Assessment	393,900.00	410,000.00	-16,100.00
5103 · Other Water Rental	15,275.00	17,000.00	-1,725.00
5105 · Weber Basin Lease Contract	0.00	46,000.00	-46,000.00
5106 · Wilson Water Assessment	2,068.00	2,500.00	-432.00
5200 · Utah Water Users Association	500.00	1,500.00	-1,000.00
5201 · Association Special Districts	2,848.00	3,000.00	-152.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	255.00	700.00	-445.00
5205-1 · Irrigation Caucus	400.00	400.00	0.00

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
5206-1 · Water Conservation (Other)	0.00	500.00	-500.00
5300 · Director Workshops/Training	6,198.30	22,000.00	-15,801.70
5301 · Employee Workshops/Training	14,502.74	26,000.00	-11,497.26
5302 · Medicare	8,291.19	11,300.00	-3,008.81
5303-00 · Gross Wages-RWCD	400,782.35	487,000.00	-86,217.65
5303-01 · Overtime-RWCD	21,599.49	34,500.00	-12,900.51
5303-04 · Overtime-West Haven	10,189.80	8,250.00	1,939.80
5303-05 · Double Time-RWCD	1,078.64	2,250.00	-1,171.36
5303-06 · Gross Wages-West Haven	53,406.10	123,750.00	-70,343.90
5303-07 · Double Time-West Haven	517.80	1,550.00	-1,032.20
5303-10 · Sick Leave Pay	13,324.14	38,500.00	-25,175.86
5303-11 · Annual Leave Pay	37,095.22	45,250.00	-8,154.78
5303-12 · Pager Time-RWCD	988.90	10,500.00	-9,511.10
5303-13 · Compensation Time	0.00	2,000.00	-2,000.00
5303-14 · Holiday Pay	21,941.92	27,500.00	-5,558.08
5303-15 · Pager Time-West Haven	734.60	6,250.00	-5,515.40
5303-20 · Vehicle Compensation	3,057.60		
5304 · FICA	35,451.98	48,500.00	-13,048.02
5307 · Retirement	78,678.75	107,250.00	-28,571.25
5308-04 · Medical FSA (Pre Tax)	585.95		
5308 · Health Insurance	117,570.58	155,000.00	-37,429.42
5309 · 401K	29,977.04	33,750.00	-3,772.96
5311 · Unemployment Comp.	864.07	3,350.00	-2,485.93
5312 · Disability	2,510.07	3,750.00	-1,239.93
5315 · General Office Expenses	7,038.98	20,000.00	-12,961.02
5316 · Office Travel Reimbursement	67.88	1,500.00	-1,432.12
5317 · Managers Expense	104.85	1,500.00	-1,395.15
5318 · Air Conditioning & Heating	0.00	2,000.00	-2,000.00
5319 · Computer Tech. Repair & Agrmnts	18,330.25	20,000.00	-1,669.75
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	34,923.63	18,000.00	16,923.63
5324 · Radio Maintenance	290.00	1,000.00	-710.00
5325 · Bldg Cleaning & Maint. Supplies	12.04	500.00	-487.96
5326 · Janitorial Services	2,920.00	3,000.00	-80.00
5327 · Office Improvements	2,516.00	15,000.00	-12,484.00
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	12,158.96	20,000.00	-7,841.04
5402 · Dominion Energy	3,835.61	4,500.00	-664.39
5403 · Rocky Mountain Power/Electrical	36,099.72	45,000.00	-8,900.28
5404 · Culinary Water (Riverdale)	1,512.62	2,750.00	-1,237.38
5405 · Trash	1,414.89	2,000.00	-585.11
5501 · Fuel	16,229.67	22,000.00	-5,770.33
5502 · Oil, Grease & Filters	283.87	1,250.00	-966.13
5503 · Tires	21.45	7,500.00	-7,478.55
5504 · Batteries	375.28	300.00	75.28
5505 · Equipment Repair	2,675.50	5,000.00	-2,324.50
5506 · Equipment Tune-Up	79.98	750.00	-670.02

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
5507 · Truck Repair & Registration	0.00	1,500.00	-1,500.00
5509 · Portable Equipment	164.64	3,000.00	-2,835.36
5510 · Small Hand Tools - Shop	1,285.18	2,000.00	-714.82
5511 · Small Tools - Trucks	1,469.34	2,500.00	-1,030.66
5512 · Equipment Rental	382.50	1,500.00	-1,117.50
5600 · Oxygen, Acetylene & Welding Rod	508.87	1,500.00	-991.13
5601 · Rock & Road Base	1,477.77	3,500.00	-2,022.23
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	120.84	600.00	-479.16
5604 · Uniforms	1,177.73	5,000.00	-3,822.27
5605 · Safety Equipment	284.85	1,000.00	-715.15
5606 · Shop Clean & Maint. Supplies	379.54	1,000.00	-620.46
5608 · Building Maintenance (Shop)	1,594.87	2,000.00	-405.13
5609 · Shop Improvements	0.00	5,000.00	-5,000.00
5700 · District Property Maintenance	22,982.36	30,000.00	-7,017.64
5900 · Asphalt	2,186.75	3,500.00	-1,313.25
5901 · Contractor	8,159.00	28,000.00	-19,841.00
5902 · Concrete	647.44	2,000.00	-1,352.56
5903 · Roy City Cut & Patch Fees	985.25	3,000.00	-2,014.75
5904 · Dispose Concrete & Asphalt	0.00	2,000.00	-2,000.00
6000 · Reservoir & Pumphouse	31,257.01	50,000.00	-18,742.99
6001 · Inlet Screen Repairs	0.00	5,000.00	-5,000.00
6100 · Pipeline Maintenance & Supplies	17,296.87	52,500.00	-35,203.13
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	10,403.10	9,000.00	1,403.10
6105 · Service Line Maint Meters & Sup	19,908.21	25,000.00	-5,091.79
6200 · Debt Service Payment	0.00	283,000.00	-283,000.00
6204 · Depreciation	366,380.00	100,000.00	266,380.00
8219-23 · CF Plan #1 Mainline Valves 23	34,429.38	40,000.00	-5,570.62
8229-23 · CF Plan #2 Connect Unconnecte...	-4,353.75	48,000.00	-52,353.75
8282-23 · Meter Retrofit Ph 4 DWRe RM0006	3,934,100.00	7,143,000.00	-3,208,900.00
8283-23 · CF Plan #3 Replace Water Valves	155,642.38	216,000.00	-60,357.62
8284-23 · CF Plan #4 5500 S 2300 W Replac	2,219.13	31,000.00	-28,780.87
8285 · CF Plan #5 3725 S 1900 W Replac	222,910.69	383,000.00	-160,089.31
8286 · CF Plan #6 2275 W 6000 S Replac	68,771.54	110,000.00	-41,228.46
8287 · CF Plan #7 2400 W 4200 S Replac	81,668.76	154,000.00	-72,331.24
8288 · CF Plan #8 I-15 Transmission Re	0.00	1,500,000.00	-1,500,000.00
8305-23 · Truck Upgrades 2023	343,090.70	435,000.00	-91,909.30
8326-23 · 2023 CAT 914	172,166.76	180,000.00	-7,833.24
8333 · 2023 Mini Excavator	0.00	15,000.00	-15,000.00
8334 · 20' Utility Trailer	16,825.61	20,000.00	-3,174.39
8335 · Asphalt Saw	8,550.00	10,000.00	-1,450.00
8336 · Security Cameras	28,627.64	40,000.00	-11,372.36
Total Expense	7,066,945.95	13,062,850.00	-5,995,904.05
Net Ordinary Income	-3,035,351.18	-2,335,350.00	-700,001.18

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
 January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Other Income/Expense			
Other Income			
3700 · Appropriation From Net Assets	0.00	2,346,850.00	-2,346,850.00
Total Other Income	0.00	2,346,850.00	-2,346,850.00
Other Expense			
8500 · Weber Basin Admin Expense	0.00	11,500.00	-11,500.00
Total Other Expense	0.00	11,500.00	-11,500.00
Net Other Income	0.00	2,335,350.00	-2,335,350.00
Net Income	<u>-3,035,351.18</u>	<u>0.00</u>	<u>-3,035,351.18</u>

ROY WATER CONSERVANCY DISTRICT
O&M Checks
October 11 - 12, 2023

	Num	Name	Amount
Oct 11 - 12, 23			
	20783	Chad Zito	-\$275.01
	20784	Gary L. Newman	-\$200.01
	20785	Gary S. Adams	-\$275.01
	20786	Jon S. Ritchie	-\$200.01
	20787	Mark W. Ohlin	-\$275.01
	20788	Chad Zito	-\$16.79
	20789	Mark W. Ohlin	-\$16.79
	20790	Ace Recycling & Disposal	-\$146.97
	20791	Blue Stakes of Utah	-\$1,024.20
	20792	Braegger & Sons Construction, LLC	-\$2,000.00
	20793	Clear Link IT, LLC	-\$2,122.50
	20794	Clyde Snow & Sessions	-\$245.00
	20795	Comcast	-\$764.44
	20796	Core & Main LP	-\$2,502.50
	20797	Dominion Energy	-\$66.63
	20798	Durk's Plumbing Supply, Inc.	-\$98.45
	20799	Eriks NA, Inc.	-\$272.44
	20800	Ferguson Waterworks	-\$101.55
	20801	Ferguson Waterworks	-\$125,254.28
	20802	Fuel Network	-\$2,163.47
	20803	Herrick Industrial Supply Company	-\$25.46
	20804	Home Depot	-\$458.67
	20805	J. D. Young & Son Landscape	-\$3,882.00
	20806	Jan-Pro of Utah	-\$265.00
	20807	LaRose Paving Inc.	-\$850.00
	20808	Leon Poulsen Construction Co.	-\$2,845.00
	20809	Leon Poulsen Construction Co.	-\$234,854.25
	20810	Linde Gas & Equipment, Inc.	-\$42.73
	20811	Meterworks	-\$3,107.00
	20812	Mountainland Supply Company	-\$5,282.07
	20813	O'Reilly Automotive	-\$32.74
	20814	PEHP Group Insurance	-\$13,289.42
	20815	Post Asphalt Paving & Construction	-\$103,759.00
	20816	Riverdale City Corporation	-\$177.35
	20817	Rocky Mountain Power	-\$10,610.47
	20818	Rocky Mountain Power	-\$10.26
	20819	Rocky Mountain Power	-\$37.44
	20820	Sandee's Soil & Rock, Inc.	-\$53.00
	20821	Smith & Edwards Co. Ogden	-\$527.79
	20822	South Fork Hardware - Roy	-\$11.78
	20823	The Data Center, LLC	-\$708.81
	20824	Treasure Fire Equipment, Inc.	-\$100.00
	20825	Verizon	-\$400.50
	20826	WSP USA Inc.	-\$1,986.64
	20827	Rodney D. Banks	-\$10.00
	20828	Rodney D. Banks	-\$212.00
	20829	AFLAC	-\$176.65
	20830	Utah State Tax Commission	-\$2,555.00
	20831	Courtney L. Harris	-\$2,113.20
	20832	Justin J. Sandberg	-\$1,855.70
	20833	Kent D. Thurgood	-\$2,713.39
	20834	Linda A. Toupin	-\$2,005.69
	20835	Nathan S. Doxey	-\$1,828.65
	20836	Philip W. Durbano	-\$3,664.06
	20837	Rodney D. Banks	-\$3,984.71
	20838	Wasatch Civil Engineering	-\$458.00
	20839	Wasatch Civil Engineering	-\$2,061.00
	20840	Wasatch Civil Engineering	-\$3,639.75
Oct 11 - 12, 23	TOTAL		-\$548,616.24