

**West Jackson County Utility District  
7200 McCann Road  
Biloxi, Mississippi 39532  
September 23, 2021**

**Regular Meeting**

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**MINUTES**

**1.0 Call Meeting to Order:**

The West Jackson County Utility District (WJCUD) convened the scheduled board meeting September 23, 2021, at the WJCUD general office building, 7200 McCann Road, Biloxi, MS. The meeting was called to order by Mr. Mike Montgomery, Chairman of the Board at 9:00 A.M., and it was determined that a quorum was present. A notice was posted informing the public of the meeting time. The following individuals were present:

Mr. Mike Montgomery	Chairman, WJCUD
Mr. Curtis Spiers	Vice-Chairman, WJCUD
Mr. Joe Bannister	Secretary, WJCUD
Mr. Bryan David	Commissioner, WJCUD
Mr. Andy Westfall	Commissioner, WJCUD
Mr. Josh Danos	Board Attorney, WJCUD
Mr. John Hannah	General Manager, WJCUD
Mr. Brian Bennett	New Connections & Compliance Manager, WJCUD
Ms. Laura Davis	Accountant, WJCUD
Ms. Whitney McCarra	Bookkeeper, WJCUD
Ms. Donna Catalanatto	Admin. Asst., WJCUD

Members of the Public:

**2.0 Pledge of Allegiance**

**3.0 Change to Meeting Agenda**

Pull 7.1

**4.0 Community Input**

## **5.0 Consent Agenda**

- 5.1 Reading of Previous Minutes**
- 5.2 Financial Reports**
- 5.3 Purchase Requisitions**
- 5.4 Docket of Claims Lines 1 – 39 / \$1,172,666.59**
- 5.5 Leak Credits**
- 5.6 Grinder Station Approvals**

Mr. Bannister made a motion, seconded by Mr. David, approving the consent agenda. Motion passed unanimously.

## **6.0 Old Business**

### **6.1 FY 2022 Operating Budget**

Mr. Bannister made a motion, seconded by Mr. Spiers, approving the FY 2022 Operating Budget as presented. Motion passed unanimously.

### **6.2 Water Facilities Plan, Phase 4, Contract A**

Mr. Spiers made a motion, seconded by Mr. David, approving CB Developers, Inc., Contract A Pay Application 4 in the amount of \$116,606.34 as recommended by Machado Patano, contingent upon approval by the Mississippi department of Health for currently reimbursable items. Motion passed unanimously.

### **6.3 Water Facilities Plan, Phase 4, Contract B**

Mr. David made a motion, seconded by Mr. Bannister, approving CB Developers, Inc., Contract B Pay Application 4 in the amount of \$106,590.96 as recommended by Machado Patano, contingent upon approval by the Mississippi department of Health for currently reimbursable items. Motion passed unanimously.

## **7.0 New Business**

### **7.1 “811 Locates” Ordinance**

Pulled

### **7.2 Election of Officers**

Mr. Bannister made a motion, seconded by Mr. David appointing Mike Montgomery as Board Chairman, Curtis Spiers as Vice-Chairman and Bryan David as Secretary/Treasurer for FY 2022. Motion passed unanimously.

Mr. Bannister expressed thanks for the opportunity to serve on the Board during the last 5 years and stated he will always be available to assist the District should the need arise. Joan Strayham will be joining the Board and her first meeting will be October 14, 2021.

## **8.0 Correspondence**

Included for the Board's review was the following:

- Jackson County Planning Commission Meeting Agenda (2021 09 15)
- MDEQ letter (2021 09 14) to WJCUD regarding single audit report

## **9.0 District Operations**

### **9.1 Attorney Report**

Updates were given on the following:

- Due to the urgent and critical need for the Ryzannara Hy Property, the time and expense of trial preparation, and the risk of an adverse verdict, Mr. Spiers made a motion, seconded by Mr. Westfall, to provide authority to settle the eminent domain lawsuit relating to that property by negotiating down from the amount of \$26,200.00. Motion passed unanimously.

### **9.2 Manager Report**

Updates were given on the following:

- Status of new AMI meter reading system
- Projects submitted for MS Restore Funding
  - ❖ Water & Wastewater Infrastructure for I-10 Cook Road
  - ❖ North & South Cedar Grove Water & Sewer Infrastructure
- Future Projects
  - ❖ Gravity Sewer for length of Old Fort Bayou Rd. (Walker Rd.) to Eglin Rd.
  - ❖ Abandon Quail creek LS and Dove Plains LS
  - ❖ Easement Acquisitions
  - ❖ Engineering Design
  - ❖ Construction Permits

### **10.0 Executive Session – If So Move**

Mr. Spiers made a motion, seconded by Mr. Westfall, to go into closed session to determine whether executive session is necessary and proper. Motion passed unanimously.

Mr. Bannister made a motion, seconded by Mr. David, to stay in executive session to discuss: litigation involving JCUA. Motion passed unanimously.

The purpose for executive session were announced to the public.

No action was taken during executive session.

Mr. David made a motion, seconded by Mr. Westfall, to return to open session. Motion passed unanimously.

### **11.0 Other Business**

### **12.0 Adjournment**

A motion was made by Mr. Spiers, seconded by Mr. Bannister, to adjourn the meeting at 10:20 A.M., September 23, 2021. Motion passed unanimously.



\_\_\_\_\_  
Bryan David  
SECRETARY/TREASURER, WJCUD

RESOLUTION NUMBER \_\_\_\_\_

**RESOLUTION APPROVING AND ADOPTING THE BUDGET OF THE WEST JACKSON COUNTY UTILITY DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022**

WHEREAS, the General Manager of the West Jackson County Utility District, has prepared a complete budget of the District revenues and expenses estimated for fiscal year 2021-2022; and

WHEREAS, the Board of Commissioners of the West Jackson County Utility District has studied and considered the budget, a copy of which is attached, and finds that the budget is sufficient and prepared according to law for the fiscal year aforesaid; and

WHEREAS, a public hearing was conducted on this date in relation to the proposed budget; and

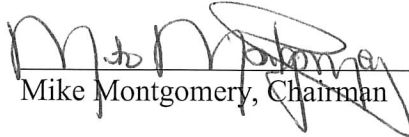
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE WEST JACKSON COUNTY UTILITY DISTRICT**, that the budget be, and is hereby approved and adopted as finally determined, and that the budget shall be entered at length and in detail in the minutes of the Board.

**BE IT FURTHER RESOLVED** that the General Manager is authorized to execute any and all documents necessary for this purpose.

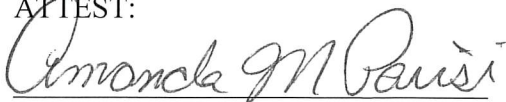
The motion to approve the foregoing Resolution was made by Bannister, seconded by Spiers, and the following vote was recorded:

Chairman Montgomery yes  
Commissioner Spiers yes  
Commissioner Bannister yes  
Commissioner Westfall yes  
Commissioner David yes

WHEREUPON, the Board of Commissioners of West Jackson County Utility District, declared the motion carried and the Resolution adopted this the 23rd day of September, 2021.

  
Mike Montgomery, Chairman

ATTEST:





WEST JACKSON COUNTY UTILITY DISTRICT  
 BUDGET SUMMARY  
 FYE 9/30/2022

	A	B	C	D	E
1					
2		<b>FYE 9/30/2022</b>			<b>See</b>
3	Available Funds Beginning 9/30/2021			482,329	A @ B29
4					
5	Total Operating Revenues	10,595,256			B @ L26
6					
7	Less Cost of Sales	2,142,084			B @ L34
8					
9	Revenue After Cost of Sales		8,453,172		
10					
11	Total Personnel Services	2,019,272			B @ L60
12					
13	Total Operating Expenses	1,381,824			B @ L97
14					
15	Total Administrative Expense	451,838			B @ L137
16					
17	Less Total Expenses		3,852,934		
18					
19	Net Operating Income		4,600,238		
20					
21	Total non-operating revenue (expense) Int. & Ad val.		(320,303)		B @ L157
22					
23	Net Income		\$ 4,279,935	4,279,935	
24					
25	Total Capital Improvements from Operating Revenues			(1,343,724)	C @ AB234
26					
27	Debt Service - Principal Only			(2,541,357)	D @ C27
28					
29	Additional Reserves Projected for FYE 9/30/2022				
30	Depreciation Account Funding			(360,000)	A @ C36
31	Capacity Fees - Sewer			(180,000)	A @ C37
32	Capacity Fees - Water			(180,000)	A @ C38
33					
34	Estimated Balance FYE 9/30/2022			157,183	

A		B	C	D	E
		Available Funds	Designated Reserve Funds		
1					
2					
3	Savings Accounts as of 7/31/2021				
4					
5	Beginning Balance Brought Forward:(Bal of Rev & Opr Accts)	\$ 359,943.23			
6					
7	Depreciation Acct:				
8	Depreciation Savings		\$ 1,736,648.37		
9	Interest earned (balance)	\$ 8,577			
10					
11	Special Projects Acct:				
12	Capital Improvements (Col. G & K)				
13	Interest earned (balance)	\$ 20,582			
14	Sewer Capacity Fees - Existing (thru July 2021)		\$ 104,272		
15	Water Capacity Fees - Existing (thru July 2021)		\$ 462,217		
16	Excess Funds(Other-Col D From Opr Acct)	\$ 88,696			
17					
18					
19	2021 Bond: (2013 refunding)				
20	Regions Debt Service Reserve		\$ 613,311		
21	M&M-2021 Bond Debt Service Fund		\$ 507,726		
22	M&M-2021 Bond Operating Reserve Fund		\$ 498,242		
23	Regions - Interest	\$ 4,531			
24					
25	2020 Bond (USDA Refi):				
26	M&M - Debt Service Fund		\$ 212,663		
27					
28					
29	TOTAL BALANCE as of 7/31/2021	\$ 482,329	\$ 4,135,080		
30					
31					
32	Additional Reserves Projected for FYE 9/30/2022:				
33					
34	Depreciation Fund (\$30,000 per month)		\$ 360,000		
35	Estimated Capacity Fee (200 SEWER @ \$900/ea)		\$ 180,000	See FY2022 Operating Budget	
36	Estimated Capacity Fee (200 WATER @ \$900 ea)		\$ 180,000	See FY2022 Operating Budget	
37					
38					
39	TOTAL of ADDITIONAL RESERVES PROJECTED FOR FYE 9/30/2021		\$ 720,000		

FY 2022 Operating Budget		JULY 2021	Year to Date thru July 2021 Actual	Year to Date thru July 2021 Budget	Year to Date Variance	Projected Actual	Budget	Basis for Adjustment	FY 2022	Commentary
<b>Revenues</b>										
Sewage Fees - Residential	379,540.96	3,748,263.09	3,826,975.80	(78,712.71)	\$ 4,497,916	\$ 4,592,371		2.5% GROWTH	\$ 4,925,715	added \$91,698 for \$3.19 to \$3.41 JCUIA increase + \$223,643 rate inc
Sewage Fees - Commercial	97,274.97	961,182.98	919,188.30	41,994.68	\$ 1,153,420	\$ 1,103,026		none	\$ 1,242,849	added \$34,270 for \$3.19 to \$3.41 JCUIA increase +\$56,496 rate inc
Water Fees-Residential	213,454.33	2,110,368.51	2,154,939.20	(44,570.69)	\$ 2,532,442	\$ 2,585,927		2.5% GROWTH	\$ 2,715,610	add \$123,479 rate inc
Water Fees-Commercial	60,452.54	625,298.16	582,500.80	42,797.36	\$ 750,358	\$ 699,001		none	\$ 784,744	add \$35,872 rate inc
Late Fees-Sewer	9,251.45	85,310.59	79,158.30	6,152.29	\$ 102,373	\$ 94,990		rebudget	\$ 94,990	
Late Fees-Water	4,900.69	45,651.68	50,495.00	(4,843.32)	\$ 54,782	\$ 60,594		rebudget	\$ 60,594	
New/Reconnect Fees-Sewer	5,557.50	49,862.50	41,274.20	8,588.30	\$ 59,835	\$ 49,529		2.5% GROWTH	\$ 61,331	
New/Reconnect Fees-Water	5,557.50	49,862.50	41,274.20	8,588.30	\$ 59,835	\$ 49,529		2.5% GROWTH	\$ 61,331	
Capacity Fees-SW	3,600.00	132,300.00	150,000.00	(17,700.00)	\$ 158,760	\$ 180,000		Qty =200*\$900	\$ 180,000	
Capacity Fees-WT	3,600.00	188,400.00	150,000.00	38,400.00	\$ 226,080	\$ 180,000		Qty =200*\$900	\$ 180,000	
Tap Fees-Sewer	1,000.00	6,500.00	6,375.00	125.00	\$ 7,800	\$ 7,650		2.5% GROWTH	\$ 7,995	
Tap Fees-Water	1,800.00	10,600.00	8,345.00	2,255.00	\$ 12,720	\$ 10,014		2.5% GROWTH	\$ 13,038	
Grinder Sale	8,920.00	171,090.00	94,339.20	76,750.80	\$ 205,308	\$ 113,207		rebudget	\$ 150,000	
Meter/Ck Valve Fee	1,280.00	62,211.52	63,637.50	(1,425.98)	\$ 74,654	\$ 76,365		2.5% GROWTH	\$ 76,520	
Irrigation Fees	0.00	1,225.00	7,809.20	(6,584.20)	\$ 1,470	\$ 9,371		2.5% GROWTH	\$ 1,507	
Bore Fees-SW	1,500.00	6,687.50	3,665.80	3,021.70	\$ 8,025	\$ 4,399		2.5% GROWTH	\$ 8,226	
Bore Fees-WT	0.00	3,562.50	5,259.20	(1,696.70)	\$ 4,275	\$ 6,311		2.5% GROWTH	\$ 4,382	
Inspection Fees	700.00	10,750.00	8,333.30	2,416.70	\$ 12,900	\$ 10,000		Qty =200*\$900	\$ 10,000	
NSF Check Charge-Sewer	330.00	2,677.49	2,526.70	150.79	\$ 3,213	\$ 3,032			\$ 3,213	
NSF Check Charge-Water	330.00	2,677.50	2,526.70	150.80	\$ 3,213	\$ 3,032			\$ 3,213	
Misc. Income-Sewer	2,107.76	24,594.86	4,424.20	20,170.66	\$ 29,514	\$ 5,309		rebudget	\$ 5,000	FEMA MEMA funds included in 2021 actual, thus rebudget
Misc. Income-Water	8,401.42	32,760.99	13,999.20	18,761.79	\$ 39,313	\$ 16,799		rebudget	\$ 5,000	FEMA MEMA funds included in 2021 actual, thus rebudget
Total Operating Revenues	809,559.12	8,331,837.37	8,217,046.80	114,790.57	\$ 9,998,205	\$ 9,860,456			\$ 10,595,256	
<b>Cost of Sales</b>										
JCUA Sewage Treatment Comm.	36,082.00	360,820.00	360,822.50	(2.50)	\$ 432,984	\$ 432,987		JCUA letter	\$ 477,516	Draft document from JCUA dated 2021 08 10
JCUA-Sewage Treatment - Res.	108,247.00	1,082,470.00	1,082,467.50	2.50	\$ 1,298,964	\$ 1,298,961		JCUA letter	\$ 1,432,548	Draft document from JCUA dated 2021 08 11
JCUA TREATMENT PRIOR YR +-	23,895.00	238,950.00	238,950.00	0.00	\$ 286,740	\$ 286,740		JCUA letter	\$ 232,020	Draft document from JCUA dated 2021 08 12
Total Cost of Sales	168,224.00	1,682,240.00	1,682,240.00	0.00	\$ 2,018,688	\$ 2,018,688			\$ 2,142,084	
Gross Profit	641,335.12	6,649,597.37	6,534,806.80	114,790.57	\$ 7,979,517	\$ 7,841,768			\$ 8,453,172	



FY 2022 Operating Budget		Year to Date thru July 2021 Actual	Year to Date thru July 2021 Budget	Year to Date Variance	Projected Actual	Budget	Basis for Adjustment	FY 2022	Commentary
Operating Expenses- Personnel Services									
Payroll - Office-Sewer	16,968.45	182,214.22	184,693.30	(2,479.08)	\$ 218,657	\$ 221,632	5.0% COLA	\$ 238,063	
Payroll - Office-Water	16,964.34	182,173.19	184,660.00	(2,486.81)	\$ 218,608	\$ 221,592	5.0% COLA	\$ 238,063	
Payroll-OT-Office-Sewer	21.65	185.07	955.80	(770.73)	\$ 222	\$ 1,147	rebudget	\$ 1,604	
Payroll-OT-Office-Water	21.65	185.07	955.80	(770.73)	\$ 222	\$ 1,147	rebudget	\$ 1,604	
Payroll- Sewer	35,252.00	370,980.09	379,403.30	(8,423.21)	\$ 445,176	\$ 455,284	5.0% COLA	\$ 431,097	
Payroll- Water	28,823.11	296,488.21	293,664.20	2,824.01	\$ 355,786	\$ 352,397	5.0% COLA	\$ 431,097	
Payroll-OT-Sewer	2,599.93	28,329.03	20,773.30	7,555.73	\$ 33,995	\$ 24,928	5.0% COLA	\$ 22,314	
Payroll-OT-Water	1,012.84	14,511.10	8,147.50	6,363.60	\$ 17,413	\$ 9,777	5.0% COLA	\$ 22,314	
Payroll Tax Expense-Sewer	3,764.33	40,983.55	41,152.50	(166.95)	\$ 49,183	\$ 49,383	5.0% COLA	\$ 55,120	
Payroll Tax Expense-Water	3,764.33	41,063.39	41,152.50	(89.11)	\$ 49,276	\$ 49,383	5.0% COLA	\$ 55,120	
Payroll-Other Related Serv-Swr	78.83	923.51	787.50	136.01	\$ 1,108	\$ 945	5.0% COLA	\$ 1,164	
Payroll-Other Related Serv-Wtr	78.83	845.83	787.50	58.33	\$ 1,015	\$ 945	5.0% COLA	\$ 1,066	
Employee Medical (Benefits)-SW	10,252.67	103,026.62	104,635.80	(1,609.18)	\$ 123,632	\$ 125,563	5.0% COLA	\$ 125,144	
Employee Medical (Benefits)-WT	10,252.67	103,026.62	104,635.80	(1,609.18)	\$ 123,632	\$ 125,563	5.0% COLA	\$ 125,144	
Employee Retirement PERS-SW	8,766.10	92,460.36	92,183.30	277.06	\$ 110,952	\$ 110,620	5.0% COLA	\$ 119,068	
Employee Retirement PERS-WT	8,766.09	92,460.41	92,183.30	277.11	\$ 110,952	\$ 110,620	5.0% COLA	\$ 119,068	
Insurance-Workmen's Comp.-SW	581.79	5,582.59	6,611.70	(1,029.11)	\$ 6,699	\$ 7,934	5.0% COLA	\$ 13,722	
Insurance-Workmen's Comp.-Wtr	581.79	5,582.60	6,611.70	(1,029.10)	\$ 6,699	\$ 7,934	5.0% COLA	\$ 13,722	
Board of Commissioners-Sewer	160.00	1,600.00	2,000.00	(400.00)	\$ 1,920	\$ 2,400	rebudget	\$ 2,400	
Board of Commissioners-Water	160.00	1,600.00	2,000.00	(400.00)	\$ 1,920	\$ 2,400	rebudget	\$ 2,400	
Total Personnel Services	148,871.40	1,564,223.46	1,567,994.80	(3,771.34)	\$ 1,877,068	\$ 1,881,594		\$ 2,019,272	
Operating Expenses-Water & Sewer									
Electricity-Sewer	6,232.84	57,541.99	55,116.70	2,425.29	\$ 69,050	\$ 66,140	5% INFLATION	\$ 72,503	
Electricity-Water	10,020.06	98,990.63	106,482.50	(7,491.87)	\$ 118,789	\$ 127,779	5% INFLATION	\$ 124,728	
Engineering/Consulting-Sewer	15,947.46	17,645.86	19,002.50	(1,356.64)	\$ 21,175	\$ 22,803	rebudget	\$ 15,000	
Engineering/Consulting-Water	2,150.00	6,303.40	18,334.20	(12,030.80)	\$ 7,564	\$ 22,001	rebudget	\$ 15,000	
Legal/Professional Fees-Swr	3,499.62	31,623.11	29,634.20	1,988.91	\$ 37,948	\$ 35,561	rebudget	\$ 48,000	Bordis -Magnolia + Appraisals + Review Appraisals + Eminent.D
Legal/Professional Fees-Wtr	3,499.63	32,433.03	29,925.80	2,507.23	\$ 38,920	\$ 35,911	rebudget	\$ 48,000	
Fuel-Sewer	2,267.71	17,707.67	17,346.70	360.97	\$ 21,249	\$ 20,816	rebudget	\$ 20,816	
Fuel-Water	2,267.70	17,656.86	17,346.70	310.16	\$ 21,188	\$ 20,816	rebudget	\$ 20,816	
Lab/Analysis-Water	60.00	2,520.00	31,550.00	(29,030.00)	\$ 3,024	\$ 37,860	rebudget	\$ 37,860	
Maintenance-Vehicles-Sewer	528.72	22,996.80	14,360.00	8,636.80	\$ 27,596	\$ 17,232	5% INFLATION	\$ 28,976	
Maintenance-Vehicles-Water	528.77	12,703.69	14,360.00	(1,656.31)	\$ 15,244	\$ 17,232	5% INFLATION	\$ 16,007	
Sanitary Sewer Eval Survey	0.00	0.00	16,666.70	(16,666.70)	\$ -	\$ 20,000	rebudget	\$ 20,000	
M&R-SW Reloc, Repair, Dress	0.00	21,659.20	21,737.50	(78.30)	\$ 25,991	\$ 26,085	5% INFLATION	\$ 27,291	
M&R-WT Reloc, Repair, Dress	0.00	21,481.12	22,167.50	(686.38)	\$ 25,777	\$ 26,601	5% INFLATION	\$ 27,066	
Maintenance-Equipment-Sewer	4,277.71	13,602.75	8,035.00	5,567.75	\$ 16,323	\$ 9,642	5% INFLATION	\$ 17,139	
Maintenance-Equipment-Water	28,546.70	39,643.95	3,721.70	35,922.25	\$ 47,573	\$ 4,466	5% INFLATION	\$ 49,951	

FY 2022 Operating Budget		JULY 2021	Year to Date thru July 2021 Actual	Year to Date thru July 2021 Budget	Year to Date Variance	Projected Actual	Budget	Basis for Adjustment	FY 2022	Commentary
Maint-Lift Stations-Sewer	11,251.29	119,501.91	78,152.50	41,349.41	\$	143,402	\$ 93,783	rebudget	\$ 120,000	2021 incl. fences replaced -hurricane,8 rebuilds, 10 CamLoc installs
Maint-Water Well	7,721.79	102,494.12	88,322.50	14,171.62	\$	122,983	\$ 105,987	rebudget	\$ 120,000	
Maint-Elevated Tanks	5,948.50	59,483.00	99,725.00	(40,240.00)	\$	71,382	\$ 119,670	rebudget-W&W	\$ 119,670	
Repair & Maint-Manholes	0.00	744.00	4,743.30	(3,999.30)	\$	893	\$ 5,692	rebudget	\$ 5,692	
Repair & Maint Fire Hydrants-W	0.00	709.00	4,332.50	(3,623.50)	\$	851	\$ 5,199	rebudget	\$ 5,199	
Landscape Maintenance-LS	2,280.00	7,830.00	4,285.00	135.00	\$	5,304	\$ 9,767	5% INFLATION	\$ 9,866	
Landscape Maintenance-Wells	1,280.00	4,420.00	4,285.00	135.00	\$	5,304	\$ 5,142	5% INFLATION	\$ 5,569	
Operating Supplies - Sewer	19,245.35	265,633.10	191,273.30	74,379.80	\$	318,784	\$ 229,528	rebudget - DOWN	\$ 255,000	
Operating Supplies - Water	6,873.07	56,178.23	54,269.20	1,909.03	\$	67,414	\$ 65,123	5% INFLATION	\$ 70,785	
Small Tools/Equipment	18.94	4,481.26	8,650.80	(4,169.54)	\$	5,378	\$ 10,381	5% INFLATION	\$ 5,646	
Small Tools/Equipment	18.94	5,873.54	6,735.80	(862.26)	\$	7,048	\$ 8,083	5% INFLATION	\$ 7,401	
Uniforms/Gear-Sewer	893.77	8,509.94	9,301.70	(791.76)	\$	10,212	\$ 11,162	5% INFLATION	\$ 10,723	
Uniforms/Gear-Water	893.79	8,510.16	9,301.70	(791.54)	\$	10,212	\$ 11,162	5% INFLATION	\$ 10,723	
Telephone Expense-Sewer	1,847.72	18,411.81	18,967.50	(555.69)	\$	22,094	\$ 22,761	5% INFLATION	\$ 23,199	
Telephone Expense-Water	1,847.74	18,411.92	18,967.50	(555.58)	\$	22,094	\$ 22,761	5% INFLATION	\$ 23,199	
Total Operating Expenses	139,947.82	1,095,724.05	1,030,955.20	64,768.85	\$	1,314,869	\$ 1,237,146		\$ 1,381,824	
<u>Administrative Expenses</u>										
Accounting & Auditing-Sewer	743.75	7,437.50	7,660.80	(223.30)	\$	8,925	\$ 9,193	5% INFLATION	\$ 9,371	
Accounting & Auditing-Water	743.75	7,437.50	7,660.80	(223.30)	\$	8,925	\$ 9,193	5% INFLATION	\$ 9,371	
Bar Debris/Write Offs-SW	0.00	0.00	11,719.00	(11,719.00)	\$	-	\$ 14,063	rebudget	\$ 14,063	
Bar Debris/Write Offs-WT	0.00	0.00	49,111.00	(49,111.00)	\$	-	\$ 58,933	rebudget	\$ 65,481	
Advertising & Promotion-Sewer	14.00	450.21	796.70	(346.49)	\$	540	\$ 966	5% INFLATION	\$ 587	
Advertising & Promotion-Water	14.00	767.21	464.20	303.01	\$	921	\$ 557	5% INFLATION	\$ 967	
Bank Service Charge-Sewer	(14.65)	1,243.35	1,400.80	(157.45)	\$	1,492	\$ 1,681	5% INFLATION	\$ 1,587	
Bank Service Charge-Water	(14.65)	1,243.39	1,402.50	(159.11)	\$	1,492	\$ 1,683	5% INFLATION	\$ 1,587	
Dues & Subscriptions-Sewer	0.00	1,153.82	805.80	348.02	\$	1,365	\$ 967	5% INFLATION	\$ 1,454	
Dues & Subscriptions-Water	0.00	1,675.13	1,208.30	466.83	\$	2,010	\$ 1,450	5% INFLATION	\$ 2,111	
Electricity-Offices-Sewer	1,022.45	11,075.74	11,291.70	(215.96)	\$	13,291	\$ 13,550	5% INFLATION	\$ 13,955	
Electricity-Offices-Water	1,022.45	11,075.76	11,291.70	(215.94)	\$	13,291	\$ 13,550	5% INFLATION	\$ 13,955	
Insurance-Property,Lib.-Sewer	3,247.25	35,460.07	27,421.70	8,038.37	\$	42,552	\$ 32,906	5% INFLATION	\$ 44,680	
Insurance-Property,Lib.-Water	3,247.25	35,460.07	27,421.70	8,038.37	\$	42,552	\$ 32,906	5% INFLATION	\$ 44,680	
Miscellaneous Expense-Sewer	265.95	1,207.41	615.00	592.41	\$	1,449	\$ 738	5% INFLATION	\$ 1,521	
Miscellaneous Expense-Water	277.94	1,219.40	615.00	604.40	\$	1,463	\$ 738	5% INFLATION	\$ 1,536	
Office Supplies-Sewer	351.44	4,537.60	3,467.50	1,070.10	\$	5,445	\$ 4,161	5% INFLATION	\$ 5,717	
Office Supplies-Water	339.43	4,495.78	3,484.20	1,011.58	\$	5,395	\$ 4,181	5% INFLATION	\$ 5,665	
Computer Equip/Supplies/Support	1,472.35	2,270.54	919.20	1,351.34	\$	2,725	\$ 1,103	5% INFLATION	\$ 2,861	
Computer Equip/Supplies/Support	1,472.35	2,083.57	919.20	1,164.37	\$	2,500	\$ 1,103	5% INFLATION	\$ 2,625	
Software/Licensing/Support	2,897.50	33,613.44	32,554.20	1,059.24	\$	40,336	\$ 39,065	5% INFLATION	\$ 42,353	
Software/Licensing/Support	2,897.50	33,800.46	32,554.20	1,246.26	\$	40,561	\$ 39,065	5% INFLATION	\$ 42,589	

FY 2022 Operating Budget		JULY 2021	Year to Date thru July 2021 Actual	Year to Date thru July 2021 Budget	Year to Date Variance	Projected Actual	Budget	Basis for Adjustment	FY 2022	Commentary
Postage & Shipping-Sewer	2,269.47	17,089.11	15,315.80	1,773.31	\$ 20,507	\$ 18,379	\$ 21,832	5% INFLATION	\$ 21,832	
Postage & Shipping-Water	2,269.47	17,603.67	17,253.30	350.37	\$ 21,124	\$ 20,704	\$ 22,181	5% INFLATION	\$ 22,181	
Printing & Reproduction-Sewer	1,136.68	8,333.58	8,797.50	(463.92)	\$ 10,000	\$ 10,557	\$ 10,500	5% INFLATION	\$ 10,500	
Printing & Reproduction-Water	1,136.68	8,626.67	9,185.80	(559.13)	\$ 10,352	\$ 11,023	\$ 10,870	5% INFLATION	\$ 10,870	
Rent Expense-Water	0.00	650.00	650.00	0.00	\$ 780	\$ 780	\$ 650	rebudget	\$ 650	fixed \$650/yr per agreement - Section 16 lease
Repair & Maint/Shop Supplies-S	973.40	11,268.49	11,360.80	(92.31)	\$ 13,522	\$ 13,633	\$ 14,198	5% INFLATION	\$ 14,198	
Repair & Maint/Shop Supplies-W	1,975.94	12,694.14	11,344.20	1,349.94	\$ 15,233	\$ 13,613	\$ 15,995	5% INFLATION	\$ 15,995	
Taxes and Licenses-SW	0.00	18.90	99.00	(80.10)	\$ 23	\$ 119	\$ 119	rebudget	\$ 119	
Taxes and Licenses-WT	0.00	52.64	99.00	(46.36)	\$ 63	\$ 119	\$ 119	rebudget	\$ 119	
Travel/Training/Licens Exp-Swr	54.04	1,832.42	7,576.70	(5,744.28)	\$ 2,199	\$ 9,092	\$ 2,265	rebudget	\$ 2,265	
Travel/Training/Licens Exp-Wtr	54.04	3,003.68	12,738.30	(9,734.62)	\$ 3,604	\$ 15,286	\$ 9,092	rebudget	\$ 9,092	
Alarm/Internet/Waste Exp-SW	369.78	6,215.10	4,522.50	1,692.60	\$ 7,458	\$ 5,427	\$ 7,831	5% INFLATION	\$ 7,831	
Alarm/Internet/Waste Exp-WT	369.77	6,215.16	4,522.50	1,692.66	\$ 7,458	\$ 5,427	\$ 7,831	5% INFLATION	\$ 7,831	
Total Administrative Expense	30,609.33	291,311.51	338,250.60	(46,939.09)	\$ 349,574	\$ 405,901	\$ 451,838		\$ 451,838	
Total Expenses	319,428.55	2,951,259.02	2,937,200.60	14,058.42	\$ 3,541,511	\$ 3,524,641	\$ 3,852,934		\$ 3,852,934	
Net Operating Income	321,906.57	3,698,338.35	3,597,606.20	100,732.15	\$4,438,006	\$4,317,127	\$ 4,600,238		\$ 4,600,238	
Non-operating Income/(Expense)										
Ad Valorem Tax Received-Sewer	5,307.53	154,084.16	157,000.00	(2,915.84)	\$ 184,901	\$ 166,000	\$ 166,000	rebudget	\$ 166,000	Per Letter to Jackson County dated 7/15/21
Ad Valorem Tax Received-Water	5,307.54	154,084.23	157,000.00	(2,915.77)	\$ 184,901	\$ 166,000	\$ 166,000	rebudget	\$ 166,000	Per Letter to Jackson County dated 7/15/21
Lease Income - Bonanza site					\$ -	\$ -	\$ 20,801	lease agreement	\$ 20,801	cell service antenna income @ Bonanza
Lease Income - Walker site					\$ -	\$ -	\$ 19,907	lease agreement	\$ 19,907	\$19,907 cell service antenna income @ Walker
Interest Income-Sewer	254.45	4,410.31	4,166.70	243.61	\$ 5,292	\$ 5,556	\$ 5,000	low interest rates	\$ 5,000	
Interest Income-Water	254.45	4,410.34	4,166.70	243.64	\$ 5,292	\$ 5,556	\$ 5,000	low interest rates	\$ 5,000	
Gain/Loss-Disposition of Asset - Sewer	0.00	6,756.50	6,250.00	506.50	\$ 8,108	\$ 8,333	\$ 8,000		\$ 8,000	Auction two Nissans
Gain/Loss-Disposition of Asset - Water	0.00	(16,743.50)	(22,916.70)	6,173.20	\$ (20,092)	\$ (30,556)	\$ 8,000		\$ 8,000	Auction two Nissans
Interest Expense-Sewer	(19,527.04)	(118,544.92)	(193,688.30)	75,143.38	\$ (142,264)	\$ (269,251)	\$ (427,629)		\$ (427,629)	
Interest Expense-Water	(14,641.73)	(627,986.69)	(708,590.80)	80,604.11	\$ (753,584)	\$ (944,788)	\$ (371,382)		\$ (371,382)	Refinance 2020 Bond
Settlement - Utility Services							\$ 80,000		\$ 80,000	
Total non-operating revenue (exp)	(23,044.80)	(439,529.57)	(596,612.40)	157,082.83	\$ (527,435)	\$ (882,150)	\$ (320,303)		\$ (320,303)	
Net Income	\$ 298,861.77	\$ 3,258,808.78	\$ 3,000,993.80	257,814.98	\$ 3,910,571	\$ 3,434,978	\$ 4,279,935		\$ 4,279,935	
Item Not Requiring Cash										
Depreciation-Sewer	\$ 82,500.00	\$ 825,000.00	\$ 750,000.00	75,000.00	\$ 990,000	\$ 900,000	\$ 990,000		\$ 990,000	From projected actual 2021
Depreciation-Water	\$ 82,500.00	\$ 825,000.00	\$ 750,000.00	75,000.00	\$ 990,000	\$ 900,000	\$ 990,000		\$ 990,000	From projected actual 2021

	JULY 2021	Year to Date thru July 2021 Actual	Year to Date thru July 2021 Budget	Year to Date Variance	Projected Actual	Budget	Basis for Adjustment	FY 2022	Commentary
<b>FY 2022 Operating Budget</b>									
Net Income Less Depreciation	\$ 133,861.77	\$ 1,608,808.78	\$ 1,500,993.80	107,814.98	\$ 1,930,571	\$ 1,634,978		\$ 2,299,935	

ORDER NUMBER \_\_\_\_\_

**WHEREAS**, the West Jackson County Utility District (hereinafter, "the District") has entered Contract A with CB Developers, Inc. (hereinafter, "CBD") relating to Water Facilities Plans, Phase 4; and

**WHEREAS**, Staff requests Board consideration and approval of **Pay Application No. 4** for the amount of **\$116,606.34** as recommended by Machado Patano, contingent upon approval by the Mississippi Department of Health for currently reimbursable items; and

**WHEREAS**, the Board of Commissioners hereby finds that approval of this request is in the best interests of the District;

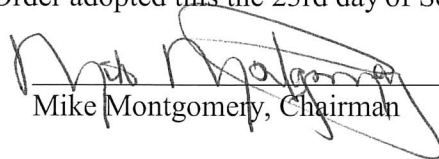
**IT IS THEREFORE ORDERED** by the Board of Commissioners of West Jackson County Utility District, that Pay Application 4 is hereby approved and authorized, contingent upon approval by the Mississippi Department of Health for currently reimbursable items.

**IT IS FURTHER ORDERED** that the General Manager is authorized to execute any and all documents necessary for this purpose.

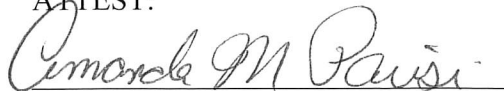
The motion to approve the foregoing Order was made by Spiers, seconded by David, and the following vote was recorded:

Chairman Montgomery yes  
Commissioner Spiers yes  
Commissioner Bannister yes  
Commissioner Westfall yes  
Commissioner David yes

**WHEREUPON**, the Board of Commissioners of West Jackson County Utility District, declared the motion carried and the Order adopted this the 23rd day of September, 2021.

  
Mike Montgomery, Chairman

ATTEST:





ORDER NUMBER \_\_\_\_\_

**WHEREAS**, the West Jackson County Utility District (hereinafter, "the District") has entered Contract B with CB Developers, Inc. (hereinafter, "CBD") relating to Water Facilities Plans, Phase 4; and

**WHEREAS**, Staff requests Board consideration and approval of **Pay Application No. 4** in the amount of **\$106,590.96** as recommended by Machado Patano, contingent upon approval by the Mississippi Department of Health for currently reimbursable items; and

**WHEREAS**, the Board of Commissioners hereby finds that approval of this request is in the best interests of the District;

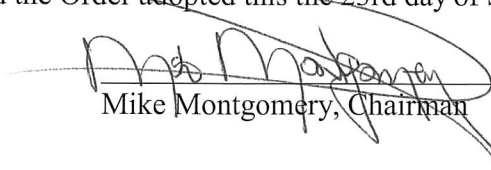
**IT IS THEREFORE ORDERED** by the Board of Commissioners of West Jackson County Utility District, that Pay Application 4 is hereby approved and authorized, contingent upon approval by the Mississippi Department of Health for currently reimbursable items.

**IT IS FURTHER ORDERED** that the General Manager is authorized to execute any and all documents necessary for this purpose.

The motion to approve the foregoing Order was made by David, seconded by Bannister, and the following vote was recorded:

Chairman Montgomery yes  
Commissioner Spiers yes  
Commissioner Bannister yes  
Commissioner Westfall yes  
Commissioner David yes

**WHEREUPON**, the Board of Commissioners of West Jackson County Utility District, declared the motion carried and the Order adopted this the 23rd day of September, 2021.

  
Mike Montgomery, Chairman

ATTEST:

