

**RESOLUTION OF THE BOARD OF DIRECTORS OF WEST COUNTY
WASTEWATER DISTRICT, COUNTY OF CONTRA COSTA, CALIFORNIA**

RESOLUTION NO. 2020-25

**RESOLUTION APPROVING THE FISCAL YEAR 2021 BUDGET UPDATE, SALARY
SCHEDULE, AND GANN APPROPRIATIONS LIMIT**

The Board of Directors finds and determines as follows:

- A. It is the duty of the Board of Directors of the West County Wastewater District to estimate the necessary revenue to meet lawful obligations and expenses of the District.
- B. On July 19, 2019, the Board of Directors adopted the FY 2020 and FY 2021 Biennial Budget.
- C. There are additional assumptions for FY 2021 that are not reflected in the FY 2021 Adopted budget from July 2019.
- D. The FY 2021 updated revenue budget is \$30,143,430, the FY 2021 updated operating expenditure is \$25,038,951, and the FY 2021 capital expenditures remain the same as the FY 2021 adopted budget at \$12,953,360.
- E. There are additional reserve categories established in FY 2021 including Emergency Reserve and Facility/Software Upgrades that are in the best interest to manage the West County Wastewaters financial resources.
- F. That the fund balance and reserve categories are designated as part of the FY 2021 Updated Budget are for decision-making and informational purposes only for the Board or Directors, and are not intended to replace the reserve classifications supplied by the Governmental Accounting Standards Board (GASB).
- G. That the Administrative Services Department Manager is hereby authorized and directed to rollover any outstanding encumbrances from FY 2020 into FY 2021 where sufficient budget savings otherwise allow the rollover.
- H. The FY 2021 Gann Appropriations Limit is approved at \$2,279,906 and the Administrative Services Department Manager may make minor adjustments or corrections to this Gann Limit Appropriations Limit Schedule if needed to comply with audit requirements.
- I. The FY 2021 total number of authorized positions is 73 Full Time Equivalent (FTE) plus five elected Board of Directors for a total of 78 and that the associated updated salary schedule included is hereby approved as specified in the specific Memoranda of Understanding.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST COUNTY WASTEWATER DISTRICT AS FOLLOWS:

1. The foregoing recitals are true and correct statements of fact and are incorporated into this resolution.
2. The Board of Directors of the West County Wastewater District, Contra Costa County, California hereby adopts the FY 2021 updated budget including position budget and salary schedule for FY 2021 as attached to this resolution.

* * *

I HEREBY CERTIFY that the foregoing resolution was duly and regularly adopted by the Board of Directors of the West County Wastewater District, Contra Costa County, California, at a regular meeting thereof held on the 17th day of June, 2020, by the following vote:

AYES: Wiener, Zepeda, Stanley, Sudduth, Alvarado
NOES: None
ABSENT: None

Vice President of the Board of Directors
West County Wastewater District
Contra Costa County, California