

NOTICE OF REGULAR MEETING OF NORTH FLORIDA WATER UTILITIES
AUTHORITY

(NFWUA) BOARD OF DIRECTORS

The NFWUA will meet at 9:30 AM., in Regular Session on July 20, 2026, in the Suwannee County Judicial Annex, 218 Parshley Street SW, Live Oak, FL 32064. In accordance with the Florida Statutes and Americans with Disabilities Act, any person needing a special accommodation to participate in this matter should contact the North Florida Water Utilities Authority by mail to James M. Swisher, Jr., Columbia County Clerk of Court & Comptroller, 173 NE Hernando Avenue, Lake City, Florida 32055 or by telephone at (386) 758-1041, no later than 48 hours prior to the hearing or proceeding for which this notice has been given. Persons requiring auditory assistance may access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

If any person intends to appeal any decision related to this action, such person will need to provide a court reporter at such person's expense, for a transcript of the proceedings. All interested persons are invited to attend.

For further information, call (386) 758-1041.

NORTH FLORIDA WATER UTILITIES AUTHORITY

MEETING AGENDA

July 20, 2026, Suwannee County Judicial Annex, 218 Parshley Street SW, Live Oak, FL 32064.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Additions & Deletions
5. Adoption of the Agenda

Public Comments

Discussion/Action Items

6. Approval of Meeting Minutes
7. Bills & Vouchers
8. Financial Report
9. Tentative FY 2026-2027 Budget
10. Proposed Rates
11. Executive Director Performance Review

Board Comments:

Attorney Comments:

Director Comments:

Adjournment:

Agenda Items #1-5

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Additions & Deletions
5. Adoption of the Agenda

Note: no backup documentation required for these items

Agenda Item #6 - Meeting Minutes

OBJECTIVE:

Approval of meeting minutes from previous meeting(s)

CONSIDERATIONS:

- See attached meeting minutes for the 6/15/2026 board meeting

BUDGET IMPACT:

No budget impact

RECOMMENDATION:

Request approval for 6/15/2026 board meeting

North Florida Water Utilities Authority

June 15, 2026, 09:30 A.M.

The North Florida Water Utilities Authority (NFWUA) met in Regular Meeting at Columbia County Tourist Development Conference Room, 971 West Duval Street, Lake City, Fl. 32055. The meeting was opened with the Pledge of Allegiance to the Flag of the United States of America.

Board Attendance:

Chairman, Commissioner Rocky Ford

Vice-Chairman, Commissioner Franklin White

Board Member, Commissioner Timothy Murphy

Board Member, Commissioner Leo Mobley

Board Member, Steven Dicks

Others in Attendance:

County Manager, David Kraus

NFWUA Attorney, Grady Williams

Executive Director, Shannon Roberts

Deputy Clerk, Melissa Williams

Assistant County Manager, Kevin Kirby

Public Information Officer, Dennis Rivera

Customer Service Support Specialist, Wendy Parnell

Powell Consulting CPA- Richard Powell

Suwannee County Administrator, Jason Furry

Additions and Deletions: None

Approval of Agenda:

MOTION by Commissioner, Franklin White to approve the agenda. SECOND by Commissioner, Timothy Murphy. The motion carried unanimously.

Public Comment:

Chairman, Rocky Ford requested to hold public comments till the end.

Discussion and Actions: Executive Director, Shannon Roberts

1.) Approval of Meeting Minutes:

Objective:

Approval of meeting minutes from previous meeting.

See attached minutes for the 05/18/2026 meeting.

MOTION by Commissioner, Timothy Murphy to approve the minutes from 05/18/2026. SECOND by Commissioner, Franklin White. The motion carried unanimously.

2.) Approval of Bills and Vouchers: Consulting CPA- Richard Powell

See attached documentation:

The total check payment list presented for approval was \$95,136.12.

Payment to the Suwannee County Board of County Commissioners was clarified as covering several months of health care, dental, and insurance benefits.

Commissioner, Timothy Murphy had questions about a \$4395.00 payment to "Core Main LPU" was tentatively identified as a purchase for components like valves or meters.

Executive Director, Shannon Roberts stated that he would pull the folder and show Commissioner, Timothy Murphy.

MOTION by Board Member, Steven Dicks to approve the payment of the Bills and Vouchers in the amount of \$98,136.12. SECOND by Commissioner, Franklin White. The motion carried unanimously.

3.) NFWUA Financial Report: Powell Consulting CPA- Richard Powell

See attached documentation:

Presentation and review of financial information.

The financial report as of the end of May (representing eight months of operations) was:

Statement of Financial Position: Total Assets of \$591,142.00 (including \$503,072.00 in cash and \$85,007.00 in accounts receivable) against Current Liabilities of \$27,893.00 resulting in an Ending Fund Balance of \$563,248.00

Richard Powell spoke about this being the end of the month report.

Statement of Activity: Total Revenues of \$1,222,342.00 and Total Expenditures of \$855,747.00 for an excess revenue of \$366,595.00.

Delinquent Accounts and Collection Policy:

Board Member, Steven Dicks had a question regarding the \$85,522.00 in accounts receivable. This amount is primarily the current month's receivables but includes some delinquencies.

Commissioner, Franklin White made a comment that collections should be number one.

Commissioner, Timothy Murphy stated that a policy should be adopted.

Executive Director, Shannon Roberts stated that more resources (man-hours) are needed to effectively pursue delinquent accounts. Customer Service Support Specialist, Wendy Parnell works on collecting the delinquent accounts.

County Manager, David Kraus stated that if the customers did not pay their bill, they would shut their utilities off. And if there is a leak, they had to come in.

Chairman, Rocky Ford made a comment that NFWUA needs a written policy.

NFWUA Attorney, Grady Williams spoke about the written policy.

Board Member, Steven Dicks spoke about every business should have a collection policy. How do you collect delinquencies, and if that bill continues to grow, they cannot pay the bill.

Commissioner, Timothy Murphy spoke about notifications.

Board Member, Steven Dicks spoke about standard policy.

The Board acknowledged the lack of a formal collection policy and discussed a previous process that included a shut-off list and a leak adjustment committee, which current staffing cannot replicate.

Stew Lilker made a comment about looking at this policy and bring it to the next meeting.

Chairman, Rocky Ford stated to send out an email.

Conclusion: A formal service availability policy, including collections, will be drafted and brought to the Board for future review. The leak adjustment process will be kept separate from collections staff to avoid conflicts of interest.

MOTION by Board Member, Steven Dicks to approve the NFWUA financial report from October 1, 2025-May 31, 2026. SECOND by Commissioner, Leo Mobley. The motion carried unanimously

4.) FY 2024-2025 Annual Audit: Powell Consulting CPA- Richard Powell

See attached documentation: Presentation and review of financial information.

The annual audit for the fiscal year ending September 30, 2025, performed by James Moore Company, was presented with no findings or concerns.

Audit Financials: Income of \$300,029.00 Expenditures of \$232,421.00 and an Ending Fund Balance of \$218,504.00.

It was noted the auditor was not present for this simple audit, However, be for future, more complex ones.

Stew Lilker made a comment about James Moore Company not being present.

Executive Director, Shannon Roberts stated that it was done online this year and there were no issues we declined for them to come. They will be here next year.

Stew Lilker made a comment that Powell Consulting CPA- Richard Powell did not do an in-depth audit.

MOTION by Commissioner, Franklin White to approve the NFWUA FY 2024-2025 Annual Audit.
SECOND by Commissioner, Leo Mobley. The motion carried unanimously

5.) Authorized Organization Representative: Executive Director Shannon Roberts

Designate Authorized Organization Representative (AOR) for Federal Grant Applications

Suwannee County is applying for a \$5 million dollar grant from US Commerce to obtain additional funding for the construction of a million-gallon water tower at their Catalyst Industrial Park.

Suwannee currently has \$3 million from FDEP for the water tower but needs an additional \$5 million in funding to complete the project.

In consideration of the coming asset transfer, EDA/Commerce requested that NFWUA join the application process as a “co-applicant”.

NFWUA had to submit application forms last Thursday, June 11, 2026, to meet the EDA/Commerce deadline of Friday, June 12, 2026.

To respond to the extremely short submission deadline, the Executive Director, Shannon Roberts had to sign off as the authorized representative.

Chairman, Rocky Ford stated that if it is time sensitive then apply and if it is not, present it to the Board.

Commissioner, Franklin White stated if there is a deadline then apply.

Chairman, Rocky Ford spoke about a letter of support.

Commissioner Timothy Murphy asked Suwannee County Administrator, Jason Furry about transferring the asset back to the authority-2-3 years and bring back the agreement.

The Board discussed designating an "Authorized Organizational Representative" (AOR) to handle federal grant applications, prompted by a U.S. Commerce grant for a Suwannee County water tower.

The utility was a co-applicant, and the executive director signed paperwork on an emergency basis due to a tight deadline.

MOTION by Commissioner, Franklin White to approve to designate the Executive Director Shannon Roberts as the AOR, on the condition that any actions taken under this authority must be reported at the next regularly scheduled Board meeting. SECOND by Commissioner, Leo Mobley. The motion carried unanimously.

6.) Annual review of the Executive Director

Conduct annual review of Executive Director (see attached document)

Executive Director completed first year with NFWUA.

Executive Director's employment agreement allows for semi-annual review with possible salary increases.

Requesting guidance on how NFWUA Board would like to complete the review process.

Commissioner, Franklin White made a comment to give the evaluation to the Chairman.

Commissioner, Timothy Murphy made a comment to fill out the annual review Sunshine Board evaluation sheet.

Chairman, Rocky Ford stated to give an evaluation sheet to each Board member and bring it back to the Board.

The Board discussed the process for the executive director's annual review, acknowledging that a semi-annual review had been missed.

Suggestions included the chairman negotiating a recommendation, but the Board opted for a more transparent process where all members complete a standardized evaluation form.

Executive Director, Shannon Roberts stated how the Board wants to handle it.

Moses Cleppner objected to the director's salary, a past grant failure, and the director creating their own evaluation form. He also made a comment not to increase his salary.

Chairman, Rocky Ford stated there are several forms you can pull from online.

Moses Cleppner made a comment about grants.

Moses Cleppner made a comment about Lynn Stapleton and a Windstream Grant.

Moses Cleppner made a comment about needing a collection process. There are a lot of taxpayers that would be a good steward with money. He spoke about the truck that the Executive Director, Shannon Roberts drives and there be no pay increase.

Board Member, Steven Dicks directed the NFWUA Attorney, Grady Williams to obtain a standardized, role-specific evaluation form from a similar organization (like Clay County Utility Authority), which will incorporate criteria from the director's contract.

Chairman, Rocky Ford agreed with Board Member, Steven Dicks.

NFWUA Attorney, Grady Williams will provide evaluation forms. Each Board member and the executive director (via self-evaluation) will complete one. The attorney will then create a composite report for Board review before any negotiation occurs. All evaluations will be public records.

Chairman, Rocky Ford made a comment about the Board evaluation and a self-evaluation.

Stew Lilker made a comment about sending out the evaluation forms to public records, then the Board fills them out and then the attorney will present to the Board. Then negotiate with Executive Director, Shannon Roberts.

Wayne Hannaka made a comment that each Board member should fill one out.

Chairman, Rocky Ford stated that each Board member will fill out an evaluation and Executive Director, Shannon Roberts will do a self-evaluation.

NFWUA Attorney, Grady Williams stated that the Board act on whatever action is needed. No vote is needed currently.

7.) FY 2026-2027 Budget Schedule: Executive Director, Shannon Roberts

Discuss and decide when and where to conduct FY 2026-2027 budget workshop.

(See attached documents)

Executive Director, Shannon Roberts spoke about creating a schedule.

Commissioner, Timothy Murphy spoke about the schedule and setting up a budget workshop.

Suwannee County Administrator, Jason Furry spoke they are wrapping up by this Friday.

Executive Director, Shannon Roberts made a comment about the interlocal agreement which is due by August 1st and to move it back for the utility authority.

Last year, the budget was formulated and adopted in a short time frame based on the newly hired executive director.

With more planning and review time available, Board members have expressed a desire to have a budget workshop prior to considering approval of a tentative budget.

To create a schedule for the various milestones in the budget process, discussion and input from the Board is needed for Staff to manage the work activities.

County Manager, David Kraus spoke about if the rate is increased it must be adopted prior to the budget.

Chairman, Rocky Ford spoke about the commercial and residential in Columbia, Suwannee and Fort White and blend the structure.

Executive Director, Shannon Roberts made a comment about each County to determine what the blended rate should be at one rate and bring back to the Board for each County.

County Manager, David Kraus stated that needs to be sooner than later.

Discussion ensued.

NFWUA Attorney, Grady Williams spoke about the NFWUA rates, fees, charges and asset transfer.

County Manager, David Kraus stated to give us the budget not the revenue. Will have to come back to the Board and ask for more money.

Executive Director, Shannon Roberts stated that most of the budget is done. Budget rate increase gets approved. He will work with Powell Consulting CPA- Richard Powell for each county. He cannot do it correctly, and it be clear by July 13th, 2026.

Budget and Rate Workshops: The Board agreed to hold a combined workshop on July 13th, 2026, to discuss the budget and the necessary rate adjustment, followed by a special meeting to approve a tentative budget. The goal is a more thorough process than the previous year's rushed effort.

NFWUA Attorney, Grady Williams made a comment about helping the Counties with getting the numbers.

Powell Consulting CPA- Richard Powell stated to have a workshop and agree to rates and customer revenue. How to raise the money in the budget workshop on the 13th.

The county managers stated July 13th will work for them both to do a workshop.

NFWUA Attorney, Grady Williams made a comment to put a notice out after the special meeting.

Budget Submission Deadline: The current August 1st, 2026, deadline for budget submission to the Counties is considered too late. It was recommended that rate increases be adopted *before* the budget is finalized to ensure revenue accuracy.

Commissioner, Timothy Murphy made a comment that when the budget is done the Executive Director, Shannon Roberts will go to the BOCC.

Rate Normalization: The plan is to normalize rates for commercial and residential customers across both counties using a "blended rate" structure developed by the consultant, Raftelis. Raftelis will also revise Suwannee sewer rates downward by removing a now-obsolete \$5 million financing component from the model.

Chairman, Rocky Ford made a comment that we will not be maintaining the operation and the maintenance in Fort White. There will be a meeting in Fort White.

Commissioner, Timothy Murphy made a comment about the meeting in Fort White.

Executive Director, Shannon Roberts made a comment about bringing it to the workshop and will talk to the County Manager David Kraus about it.

County Manager, David Kraus made a comment to do either the first meeting for BOCC or the meeting on August 13th, 2026.

Fort White Water Costs: A study indicated a net cost of \$6 per 1,000 gallons to deliver water to Fort White, which is not covered by current rates, leading to a subsidy from Columbia County taxpayers. This will be addressed in the budget, though cost assumptions may change depending on the outcome of the Fort White town meeting.

MOTION by Commissioner, Franklin to approve the requested NFWUA Board Workshop on July 13th, 2026 @ 09:30 A.M. for the budget then a Special Meeting on rates after. SECOND by Commissioner, Mobley. The motion carried unanimously.

8.) Adoption of New Utility Rates: Executive Director, Shannon Roberts

Discuss and determine the best approach for adoptions of new utility rates.

(see attached documents)

Since NFWUA currently does not own water/wastewater treatment facilities, it therefore has no rate setting authority for those systems. The authority rest with each County.

Staff are currently working to include new rates and charges for the FY 2026-2027 budget revenue projections.

The process of implementing the associated utility rate adjustment has not been clearly defined.

Asking the Board to discuss and review the following approach to determine how new utility rates /charges may be adopted:

NFWUA Board will adopt formal rates and charges resolution that includes the Raftelis rate study information.

NFWUA makes a recommendation to each County Board to adopt the NFWUA rates and charges resolution.

Each County Commissions creates their own rate resolution for adoption and implementation.

The Board agreed to hold a combined workshop on July 13th, 2026, to discuss the budget and a necessary rate adjustment, followed by a special meeting to approve a tentative budget. The goal is a more thorough process than the previous year's rushed effort.

9.) Asset Transfer: NFWUA Attorney, Grady Williams and Executive Director, Shannon Roberts

Discussion Items for Accelerated Asset Transition:

(See attached documents)

Timeline: A lengthy discussion was held on setting a date for the transfer of County assets to the Utility Authority. October 1st, 2026, date was deemed too ambitious due to the extensive legal, financial, and operational work required (surveys, title searches, permit transfers, etc.). The original two-year goal would suggest a FY 2027-2028 transfer.

Process: The transfer involves six main capital assets from both Counties. The process will require quitclaim deeds, legal descriptions, assignment of easements and agreements, and a coordinated closing statement. The Counties will provide their asset inventories to assist.

Complications: Ongoing projects, such as the new wastewater treatment plant (est. completion early 2028), and the handling of active grants complicate the transfer.

NFWUA Attorney, Grady Williams made a comment he would like some feedback.

Commissioner, Franklin White stated that Suwannee County is building a new sewer system.

NFWUA Attorney, Grady Williams stated that both Counties are involved in the capital projects. Raftelis gave input.

Commissioner, Timothy Murphy made a comment about after hearing everything what the advantage is, cart way ahead of the horse. Need a solid plan and where the utilities are.

NFWUA Attorney, Grady Williams stated that it will be a lot of work. Quit Claim Deed, engineering, surveying, title work on each one.

Commissioner, Timothy Murphy stated that is a lot of responsible for Executive Director, Shannon Roberts.

Discussion ensued.

Chairman, Rocky Ford made a comment on how did you sell the wastewater plant?

County Manager, David Kraus stated it was a lot of work.

Commissioner, Timothy Murphy made a comment to continue to come to the Board and get the total operation on NFWUA and the need for a collection policy.

NFWUA Attorney, Grady Williams asked executive Director, Shannon Roberts about engineering.

Executive Director, Shannon Roberts spoke stated that there was an engineer on staff who could work on the assets and hit a clear date. Direct on how to proceed.

Commissioner, Franklin White stated we must set a goal, always going to be a project. Come up with a date.

Chairman, Rocky Ford stated that we have to get the politics out of it.

Commissioner, Franklin White stated when?

Discussion ensued.

Chairman, Rocky Ford asked when this formed, was there not an asset form?

NFWUA Attorney, Grady Williams stated yes there was and we can do a Quit Claim Deed.

Suwannee County Administrator, Jason Furry, asked what do we do in the middle of the transfer about the grant?

Discussion ensued.

County Manager, David Kraus made a comment to see what the company insurance assets net worth is. The outstanding grants set up a policy.

NFWUA Attorney, Grady Williams stated to talk to the Two County Manager and Executive Director, Shannon Roberts and bring back a plan. Chairman, Rocky Ford stated maybe in January 2027.

Commissioner, Franklin White made a comment to come together and bring back a plan for October 1st, 2026.

Bo Hancock made a comment you are wearing Executive Director, Shannon Roberts out, do it in April 2027 and slow down. Do not rush it, get through the budget and then resolve.

Public Perception: Concerns were raised by the public that the authority is perceived as a "money pit" due to a lack of visible returns and poor public awareness of its purpose. Chairman, Rocky Ford defended the authority as a cost-saving measure.

Moses Cleppner made a comment that he does not see it working it's a money pit. Interlocal Agreement makes more work for the County Managers. Changing assets has no guarantee on the return money. Go forward with one of the Counties the County disagrees and pulls out. Run all the scenario and what ifs.

Commissioner, Franklin White stated that the transfer plan by April 1st, 2027, total deadline and by October 1st, 2026, bring back plan.

Commissioner, Timothy Murphy stated the need to set a date for the 2027/2028 year. Executive Director, Shannon Roberts, NFWUA Attorney, Grady Williams and the Two County Managers are ready to set a goal for 2027/2028. Money is set aside for engineering to work on that.

Suwannee County Administrator, Jason Furry made a comment for the County Attorneys to be involved.

Commissioner, Franklin White stated that October 1st is just a planned date.

Executive Director, Shannon Roberts stated yes that is a visible time frame. I think we can do that., somewhere in the budget next year's time frame.

Commissioner, Timothy Murphy stated that the future Board members will be new and have them involved.

Executive Director, Shannon Roberts stated that assets transfer does not move fast and creates problems.

Commissioner, Timothy Murphy stated that both Boards must approve on both sides.

Executive Director, Shannon Roberts made a comment to put it in the budget changes and staff to vote on July 13, 2026.

Wayne Hannaka made a comment that the issue is no one knows about this authority or the financial.

Chairman, Rocky Ford made a comment about the evening or morning meetings.

Commissioner, Franklin White stated to go to evening meetings.

NFWUA Attorney, Grady Williams stated to do 05:30 p.m. meeting is better.

Meeting Schedule & Transparency: The Board acknowledged that 9:30 A.M. meetings hinder public attendance. It was agreed to move future meetings to 5:30 P.M. to improve accessibility. However, no action was taken.

Commissioner, Franklin White spoke about bringing business here to create taxes to both counties in utilities.

Wayne Hannaka made a comment.

Discussion ensued.

Commissioner, Franklin White made a comment to invest now.

Wayne Hannaka try to update.

Commissioner, Franklin White made a comment to try to update.

Board Member, Steven Dicks made a comment that lack of outreach, expand to more population than 2 counties. Going to miss an opportunity. Come up with a plan. Utility is not a money maker thing but will break even.

Regional Consolidation: It was noted that the state (DEP) is pushing for regional utility consolidation, and proactive expansion is necessary to secure future state funding and remain viable.

Chairman, Rocky Ford stated that DEP is putting their money toward the utilities.

Public Comments:

Citizen: Stew Lilker made a comment that these kinds of Board normally do not meet at night.

Commissioner, Franklin White did not do the recording. County Commissioner is not responsible for recording the meeting, it is the Clerk of Court either Columbia or Suwannee who records the meetings.

Stew Lilker made a comment that the public would be more involved.

Chairman, Rocky Ford spoke about recording the meetings and talking to the Executive Director, Shannon Roberts about the recording.

Recording Meetings: To increase transparency, the Board also agreed to explore recording meetings (audio and video) and making them available online.

Bo Hancock made a comment about the people from the committee having no time. Would not want to be an elected person.

Moses Cleppner made a comment about consolidating all in one but not in plan in legislative now. Talking about the Homestead and waste, fraud and abuse. Interlocal will be more transparent, pull together and be better united. Look at what is coming in and going out. Then look at what you would do to increase it.

Board Comments:

Commissioner, Timothy Murphy made a comment about more education and changing the time of the meetings.

Chairman, Rocky Ford talking about smaller counties cannot see the future, must join forces.

Steven Dicks made a comment to get more proactive, or someone will take our place.

Attorney Comments: None.

Director Comments: None.

Adjournment:

There being no further business, meeting was adjourned at 11:59 A.M.

ATTEST:

Rocky Ford, Chairman

Columbia County Commissioner

James M. Swisher, Jr.

Clerk of Court & County Comptroller

Agenda Item #7 - Bills and Vouchers

OBJECTIVE:

Approval of the payments for bills and vouchers in batch file #10.

CONSIDERATIONS:

See attached documentation

BUDGET IMPACT:

Budgeted items

RECOMMENDATION:

Requesting approval of the payments for bills and vouchers in batch file #10.

North Florida Water Utilities Authority

Bill Payment List

June 8-July 15, 2026

DATE	NUM	VENDOR	AMOUNT
101.000 First Federal Checking			
06/18/2026	5222	EUROFINS ENVIRONMENTAL TESTING SOUTHEAST LLC	-572.00
06/18/2026	5223	ENTERPRISE FM TRUST	-5,378.42
06/18/2026	5224	EDMUNDS GOVTECH, INC	-5,580.00
06/18/2026	5225	EXPRESS EMPLOYMENT PROFESSIONALS	-2,149.60
06/18/2026	5226	G.W. HUNTER, INC.	-1,807.73
06/18/2026	5227	J&J GAS SERVICE	-432.00
06/18/2026	5228	LAKE CITY REPORTER, INC.	-250.80
06/18/2026	5229	HAWKINS, INC	-1,799.10
06/18/2026	5230	INTERGRATED POWER SERVICES	-1,284.37
06/18/2026	5231	JAMES MOORE & CO	-16,000.00
06/18/2026	5232	POWELL CONSULTING	-4,138.00
06/18/2026	5233	Suwannee County Board of County Commissioners	-4,255.84
06/18/2026	5234	RAFTELIS	-2,515.00
06/18/2026	5235	SUNSHINE STATE ONE CALL	-127.19
06/18/2026	5236	SMITH ELECTRIC MOTOR SERVICE	-5,654.89
06/18/2026	5237	U.S. WATER SERVICES CORPORATION	-12,510.45
06/18/2026	5238	USA BLUEBOOK	-1,260.68
06/18/2026	5239	Kinetic Business by Windstream	-172.22
06/18/2026	5240	AEL	-936.25
06/18/2026	5241	FORTILINE, INC	-3,961.00
06/18/2026	5242	JEL H2O	-7,336.60
06/18/2026	5243	TWO FOLD WATER ENGINEERING, INC.	-4,050.00
06/18/2026	5244	Suwannee Valley Electrical Cooperative	-2,897.81
07/07/2026	5302	Blue Rok, Inc.	-47.54
07/07/2026	5301	CLAY ELECTRIC COOPERATIVE, INC.	-3,594.27
07/07/2026	5300	CRB INVESTMENT	-46.87
07/07/2026	5299	CUMMINS SALES & SERVICE	-4,019.00
07/07/2026	5298	DAVID URRUTIA	-132.74
07/07/2026	5303	DWC Contracting, LLC	-31.84
07/07/2026	5304	EUROFINS ENVIRONMENTAL TESTING SOUTHEAST LLC	-275.00
07/07/2026	5305	HAWKINS, INC	-2,679.47
07/07/2026	5306	FORTILINE, INC	-89.17
07/07/2026	5307	EXPRESS EMPLOYMENT PROFESSIONALS	-2,149.60
07/07/2026	5308	GRADY H WILLIAMS JR LLM	-6,250.00
07/07/2026	5309	POWELL CONSULTING	-4,138.00
07/07/2026	5310	KATHRYN GREENE	-13.11
07/07/2026	5311	LAKE CITY REPORTER, INC.	-262.02
07/07/2026	5312	North Florida Maintenance and Repair Services LLC	-500.00
07/07/2026	5313	MICHELLE LAYLE	-47.74
07/07/2026	5314	U.S. WATER SERVICES CORPORATION	-12,417.78
07/07/2026	5315	RING POWER CORP.	-3,341.64
07/07/2026	5316	USA BLUEBOOK	-2,128.50
07/07/2026	5317	UTILITY SOLUTIONS INC	-3,100.00
07/07/2026	5318	VERO HDD	-37.54
07/07/2026	5319	TWO FOLD WATER ENGINEERING, INC.	-25,400.00
07/07/2026	5320	AMERICAN PIPE AND TANK, INC	-7,855.00

North Florida Water Utilities Authority

Bill Payment List

June 8-July 15, 2026

DATE	NUM	VENDOR	AMOUNT
07/07/2026	5321	Kinetic Business by Windstream	-88.57
07/07/2026	5322	AEL	-258.10
07/07/2026	5323	Suwannee Valley Electrical Cooperative	-6,093.30
Total for 101.000 First Federal Checking			-\$170,066.75

Agenda Item #8 - NFWUA Financial Report

OBJECTIVE:

Presentation and review of financial information

CONSIDERATIONS:

- Current period financial results will be presented by Powell Consulting

(See attached documentation)

BUDGET IMPACT:

Not applicable

RECOMMENDATION:

Not applicable

North Florida Water Utilities Authority

Statement of Financial Position

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
101.000 First Federal Checking	457,085.03
Total for Bank Accounts	\$457,085.03
Other Current Assets	
115.000 Accounts Receivable	70,768.56
116.000 Due from Columbia County	0.00
QuickBooks Tax Holding Account	2,552.55
Total for Other Current Assets	\$73,321.11
Total for Current Assets	\$530,406.14
Total for Assets	\$530,406.14
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	-4,845.00
Total for Accounts Payable	-\$4,845.00
Other Current Liabilities	
220.000 Customer Deposits	24,480.00
Direct Deposit Payable	0.00
Payroll Liabilities	
FL Unemployment Tax	0.00
FRS Contribution	4,766.57
Vehicle Usage	1,110.00
Total for Payroll Liabilities	\$5,876.57
Total for Other Current Liabilities	\$30,356.57
Total for Current Liabilities	\$25,511.57
Total for Liabilities	\$25,511.57
Equity	
276.000 Retained Earnings	197,995.37
Net Revenue	306,899.20
Total for Equity	\$504,894.57
Total for Liabilities and Equity	\$530,406.14

North Florida Water Utilities Authority

Statement of Activity

October 1, 2025-June 30, 2026

	TOTAL
Revenue	
335.100 County Grant- Columbia County	390,486.27
335.110 Columbia County Grant- Repairs	0.00
335.200 County Grant- Suwannee County	390,686.27
335.210 Suwannee County Grant- Repairs	50,000.00
343.300 Sales	
343.330 Ellisville Water Sales	110,718.04
343.340 Fort White Water Sales	187,528.91
343.350 Mason City Water Sales	6,996.18
343.360 Ellisville Sewer Sales	82,009.24
343.370 I-75 Sewer Sales	50,719.91
343.380 Suwannee County Water Sales	13,246.69
Total for 343.300 Sales	\$451,218.97
361.000 Interest Earnings	24.95
Total for Revenue	\$1,282,416.46
Gross Profit	\$1,282,416.46
Expenditures	
001 535.110 Plant Payroll- Unallocated	10,568.30
001 Administration	
533.121 Salaries	113,870.43
533.211 FICA Taxes	12,143.51
533.231 Health and Life Insurance	11,509.86
533.351 Contractual Services	230,274.07
533.4061 Legal Ads	2,970.60
533.4506 Fuel	2,471.27
533.451 Office Supplies	10,781.40
533.6061 Capital Outlay- Equipment	20,135.91
Total for 001 Administration	\$404,157.05
002 Ellisville Water	
533.122 Salaries	12,942.34
533.212 FICA Taxes	697.34
533.222 Retirement	809.82
533.232 Health and Life Insurance	1,152.35
533.312 Professional Services	13,445.81
533.342 Contractual Services	12,912.44
533.412 Communications	450.00
533.432 Utilities	7,958.07
533.462 Repairs and Maintenance	15,462.32
533.522 Operating Supplies	7,131.16
533.562 Gas and Oil	3,981.13
533.642 Non-capital Equipment	656.00
533.652 Capital Equipment	3,479.54
Total for 002 Ellisville Water	\$81,078.32

North Florida Water Utilities Authority

Statement of Activity

October 1, 2025-June 30, 2026

	TOTAL
003 Fort White Water	
533.123 Salaries	12,942.34
533.213 FICA Taxes	697.34
533.224 533.224	809.82
533.229 Retirement Exp	0.00
533.233 Health and Life Insurance	1,152.35
533.313 Professional Services	2,701.00
533.343 Contractual Services	26,899.66
533.413 Communications	450.00
533.433 Utilities	14,157.10
533.463 Repairs and Maintenance	3,231.28
533.523 Operating Supplies	12,162.16
533.563 Gas and Oil	1,921.34
533.653 Capital Equipment	3,479.54
Total for 003 Fort White Water	\$80,603.93
004 Mason City Water	
533.124 Salaries	12,942.34
533.214 FICA Taxes	697.34
533.223 Retirement	809.82
533.234 Health and Life Insurance	1,152.35
533.344 Contractual Services	360.44
533.434 Utilities	288.47
533.464 Repairs and Maintenance	1,000.00
533.524 Operating Supplies	310.95
533.654 Capital Equipment	3,479.54
Total for 004 Mason City Water	\$21,041.25
005 CIP Water	
533.125 Salaries	12,942.34
533.215 FICA Taxes	697.34
533.225 Retirement	809.82
533.235 Health and Life Insurance	1,373.42
533.315 Professional Services	29,872.54
533.336 Security Monitoring	809.94
533.415 Communications	602.77
533.435 Utilities	3,198.70
533.475 Repairs and Maintenance	8,422.28
533.525 Operating Supplies	1,131.16
533.535 Chemicals	1,514.42
533.645 Non-Capital Equipment	772.00
533.655 Capital Equipment	6,959.18
Total for 005 CIP Water	\$69,105.91
006 CR-137 Water	
533.126 Salaries	12,942.34
533.216 FICA Taxes	697.34
533.226 Retirement	809.82
533.236 Health and Life Insurance	724.80

North Florida Water Utilities Authority

Statement of Activity

October 1, 2025-June 30, 2026

	TOTAL
533.316 Professional Services	12,287.78
533.416 Communications	85.56
533.436 Utilities	4,234.26
533.476 Repairs and Maintenance	7,748.21
533.526 Operating Supplies	1,474.97
533.536 Chemicals	2,294.00
533.556 Propane	221.25
533.656 Capital Equipment	6,959.08
Total for 006 CR-137 Water	\$50,479.41
007 Ellisville Sewer	
533.127 Salaries	12,942.33
533.217 FICA Taxes	697.34
533.227 Retirement	703.14
533.237 Health and Life Insurance	1,152.35
533.317 Professional Services	41,197.43
533.347 Contractual Services	82,475.05
533.417 Communications	1,800.00
533.437 Utilities	9,234.42
533.467 Repairs and Maintenance	24,266.35
533.527 Operating Supplies	11,408.79
Total for 007 Ellisville Sewer	\$185,877.20
008 I-75 Sewer	
533.128 Salaries	12,943.75
533.218 FICA Taxes	697.36
533.228 Retirement Exp	809.83
533.238 Health and Life Insurance	1,172.20
533.318 Professional Services	16,303.98
533.438 Utilities	20,368.74
533.468 Repairs and Maintenance	6,564.89
533.469 Repairs, Emergency	10,975.00
533.558 Propane	1,427.86
Total for 008 I-75 Sewer	\$71,263.61
Total for Expenditures	\$974,174.98
Net Operating Revenue	\$308,241.48
Other Expenditures	
535.231 Other Expenses	1,342.28
Total for Other Expenditures	\$1,342.28
Net Other Revenue	-\$1,342.28
Net Revenue	\$306,899.20

Agenda Item #9 – Tentative FY 2026-2027 Budget

OBJECTIVE:

Discuss and approve a tentative FY 2026-2027 Budget

CONSIDERATIONS:

- Proposed FY 2026-2027 was presented and discussed at the previously held 7/13/2026 budget workshop.
- Board members expressed concern about balancing service revenue needs and the impact of customer rate adjustments.
- In response to those concerns, an alternative budget was prepared to address those concerns.
- The budget information is presented in such a manner to show a side-by-side comparison on a single page

(See attachment)

BUDGET IMPACT:

Not applicable

RECOMMENDATION:

Approval of a tentative FY 2026-2027 budget

**NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027**

	FINAL FY 2025/2026	INITIAL PROPOSAL FY 2026/2027	ALTERNATE PROPOSAL FY 2026/2027
Revenues			
Service Revenue			
Water Service Revenue	\$ 516,794	\$ 723,866	\$ 602,397
Wastewater Service Revenue	215,177	283,696	235,722
Subtotal Service Revenue	731,971	1,007,562	838,119
Inter-Governmental Revenue			
Inter-Governmental Revenue- Columbia	520,648	496,157	520,648
Inter-Governmental Revenue- Suwannee	520,648	496,157	520,648
Subtotal Inter-Governmental Revenue	1,041,297	992,315	1,041,297
Emergency Repair Reserves*			
Columbia County	100,000	100,000	100,000
Suwannee County	50,000	50,000	50,000
Subtotal Emergency Repair Reserve	150,000	150,000	150,000
Grants			
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000	1,900,000
Subtotal Grants	1,900,000	1,900,000	1,900,000
Total Revenues	3,823,268	4,049,877	3,929,415
Estimated Beginning Cash	200,000	450,000	450,000
Total Revenues and Balances	\$ 4,023,268	\$ 4,499,877	\$ 4,379,415
Expenditures			
Administration (Exhibit A)	\$ 486,831	\$ 720,822	\$ 720,822
Operations and Maintenance (Exhibit B)			
Ellisville Water	206,729	204,691	204,691
Fort White Water	133,229	147,722	147,722
Mason City Water	42,429	70,342	70,342
Catalyst Industrial Park Water	130,074	145,954	145,954
CR-137 Water	114,070	150,554	150,554
Ellisville Sewer	341,229	217,206	217,206
CR-136 Sewer	100,516	153,904	153,904
Subtotal Operations and Maintenance	1,068,276	1,090,373	1,090,373
Grants			
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000	1,900,000
Total Expenditures	3,455,107	3,711,195	3,711,195
Reserve for Contingency	200,000	271,679	218,220
Reserve for Cash Balances	368,160	517,003	450,000
Total Expenditures and Balances	\$ 4,023,268	\$ 4,499,877	\$ 4,379,415

*Reserves to be provided by Counties in total with any unused current year funds to offset total.

Draft Budget
with
Exhibits A-C
presented at
July 13th
Workshop

**NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027**

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
Revenues		
Service Revenue		
Water Service Revenue	\$ 516,794	\$ 723,866
Wastewater Service Revenue	215,177	283,696
Subtotal Service Revenue	731,971	1,007,562
Inter-Governmental Revenue		
Inter-Governmental Revenue- Columbia	520,648	496,157
Inter-Governmental Revenue- Suwannee	520,648	496,157
Subtotal Inter-Governmental Revenue	1,041,297	992,315
Emergency Repair Reserves*		
Columbia County	100,000	100,000
Suwannee County	50,000	50,000
Subtotal Emergency Repair Reserve	150,000	150,000
Grants		
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000
Subtotal Grants	1,900,000	1,900,000
Total Revenues	3,823,268	4,049,877
Estimated Beginning Cash	200,000	450,000
Total Revenues and Balances	\$ 4,023,268	\$ 4,499,877
Expenditures		
Administration (Exhibit A)	\$ 486,831	\$ 720,822
Operations and Maintenance (Exhibit B)		
Ellisville Water	206,729	204,691
Fort White Water	133,229	147,722
Mason City Water	42,429	70,342
Catalyst Industrial Park Water	130,074	145,954
CR-137 Water	114,070	150,554
Ellisville Sewer	341,229	217,206
CR-136 Sewer	100,516	153,904
Subtotal Operations and Maintenance	1,068,276	1,090,373
Grants		
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000
Total Expenditures	3,455,107	3,711,195
Reserve for Contingency	200,000	271,679
Reserve for Cash Balances	368,160	517,003
Total Expenditures and Balances	\$ 4,023,268	\$ 4,499,877

***Reserves to be provided by Counties in total with any unused current year funds to offset total.**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT A
ADMINISTRATION EXPENSES

	FINAL	PROPOSED
	FY 2025/2026	FY 2026/2027
001 Administration		
533.121 Salaries	\$ 185,000	\$ 243,421
533.211 FICA Taxes	14,152	18,622
533.231 Health and Life Insurance	25,000	30,000
533.351 Contractual Services	155,000	252,760
533.4061 Legal Ads	3,273	5,000
533.4506 Fuel	3,651	3,651
533.451 Office Supplies	2,200	4,000
533.6061 Capital Outlay- Equipment	14,910	-
533.221 Retirement	37,000	60,590
533.241 Workers Compensation	2,545	778
533.4501 Insurance	44,100	46,000
NEW Equipment Lease	-	15,000
NEW IT Equipment	-	5,000
NEW Office Lease	-	36,000
Total	\$ 486,831	\$ 720,822

Proposed Changes from Current Year

A	Added FTE from last year, added part time resource, 3 % raise for staff	\$ 91,481
B	Added Lobbyist, IT Security/Svcs, SW licensing, Printer lease, and Internet	97,760
C	Legal ads, office supplies, general insurance and IT equipment	10,427
D	Office lease	36,000
E	Equipment lease	90
F	Adjustment to workers comp	(1,767)
	Total Increase in Administration	\$ 233,991

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
002 Ellisville Water		
533.122 Salaries	\$ 22,381	\$ 26,334
533.212 FICA Taxes	1,662	2,015
533.222 Retirement	2,588	3,950
533.232 Health and Life Insurance	4,543	3,429
533.242 Workers Compensation Ins	755	778
533.312 Professional Services	60,000	10,000
533.342 Contractual Services	24,000	27,072
533.412 Communications	-	4,000
533.432 Utilities	7,000	14,700
533.462 Repairs and Maintenance	50,000	35,000
533.522 Operating Supplies	25,000	18,000
533.562 Gas and Oil	5,000	5,000
533.642 Non-capital Equipment	2,500	1,500
533.652 Capital Equipment	-	10,000
533.492 Other Charges	1,000	1,000
533.552 Training	300	300
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	10,214
NEW FTE Technician Trainee	-	-
NEW Location services	-	6,000
NEW Mowing/landscaping	-	5,000
NEW FDEP Fees	-	200
NEW Equipment Lease Trucks	-	8,057
Total	\$ 206,729	\$ 204,691

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL	PROPOSED
	FY 2025/2026	FY 2026/2027
003 Fort White Water		
533.123 Salaries	\$ 22,381	\$ 26,334
533.213 FICA Taxes	1,662	2,015
533.229 Retirement Exp	2,588	3,950
533.233 Health and Life Insurance	4,543	3,429
533.243 Workers Compensation	755	778
533.313 Professional Services	4,000	-
533.343 Contractual Services	30,000	39,880
533.413 Communications	2,500	1,000
533.433 Utilities	10,000	10,200
533.463 Repairs and Maintenance	20,000	10,000
533.523 Operating Supplies	25,000	6,000
533.563 Gas and Oil	6,000	4,000
533.653 Capital Equipment	-	-
533.493 Other Charges	1,000	-
533.553 Training	300	-
533.643 Non-capital Equipment	2,500	-
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Location services	-	6,000
NEW Mowing/landscaping	-	5,000
NEW Equipment Lease Trucks	-	8,057
Total	\$ 133,229	\$ 147,722

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
004 Mason City Water		
533.124 Salaries	\$ 22,381	\$ 26,334
533.214 FICA Taxes	1,662	2,015
533.223 Retirement	2,588	3,950
533.234 Health and Life Insurance	4,543	3,429
533.244 Workers Compensation	755	778
533.344 Contractual Services	500	500
533.434 Utilities	1,500	1,000
533.464 Repairs and Maintenance	2,500	2,500
533.524 Operating Supplies	500	500
533.654 Capital Equipment		-
533.554 Training	200	-
533.644 Non-Capital Equipment	5,300	-
NEW Professional Services (Staff Eng)		12,143
NEW Contractual Svcs (Compliance)		-
NEW FTE Class C Operator		8,938
NEW FTE Technician Trainee		-
NEW Location services		-
NEW Mowing/landscaping		-
NEW FDEP Fees		200
NEW Equipment Lease		8,057
Total	\$ 42,429	\$ 70,342

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL	PROPOSED
	FY 2025/2026	FY 2026/2027
005 Catalyst Industrial Park Water		
533.125 Salaries	\$ 22,381	\$ 26,334
533.215 FICA Taxes	1,662	2,015
533.225 Retirement	2,588	3,950
533.235 Health and Life Insurance	4,543	3,429
533.245 Workers Compensation	755	778
533.315 Professional Services	6,918	-
533.336 Security Monitoring	736	2,500
533.415 Communications	868	900
533.435 Utilities	5,464	5,500
533.475 Repairs and Maintenance	38,330	20,000
533.525 Operating Supplies	4,472	3,500
533.535 Chemicals	1,131	-
533.655 Capital Equipment	-	5,000
533.325 DEP Fees	103	200
533.555 Propane	599	600
533.645 Non-Capital Equipment	2,000	-
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Location services	-	5,000
NEW Mowing/landscaping	-	5,000
NEW Contractual Services	-	32,112
NEW Equipment Lease	-	8,057
Total	\$ 130,074	\$ 145,954

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
006 CR-137 Water		
533.126 Salaries	\$ 22,381	\$ 26,334
533.216 FICA Taxes	1,662	2,015
533.226 Retirement	2,588	3,950
533.236 Health and Life Insurance	4,543	3,429
533.246 Workers Compensation	755	778
533.316 Professional Services	16,953	-
533.416 Communications		100
533.436 Utilities	4,280	7,000
533.476 Repairs and Maintenance	38,330	20,000
533.526 Operating Supplies	17,227	5,000
533.536 Chemicals	1,156	3,500
533.556 Propane	3,092	2,500
533.656 Capital Equipment		5,000
533.326 DEP Fees	103	200
533.646 Non- Capital Equipment	1,000	1,000
NEW Professional Services (Staff Eng)		12,143
NEW Contractual Svcs (Compliance)		-
NEW FTE Class C Operator		8,938
NEW FTE Technician Trainee		-
NEW Location services		3,500
NEW Mowing/landscaping		5,000
NEW Contractual Services		32,112
NEW Equipment Lease		8,057
Total	\$ 114,070	\$ 150,554

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
007 Ellisville Sewer		
533.127 Salaries	\$ 22,381	\$ 26,334
533.217 FICA Taxes	1,662	2,015
533.227 Retirement	2,588	3,950
533.247 Workers Compensation	755	778
533.237 Health and Life Insurance	4,543	3,429
533.317 Professional Services	144,000	20,000
533.347 Contractual Services	50,000	3,000
533.417 Communications	-	8,000
533.437 Utilities	25,000	17,064
533.467 Repairs and Maintenance	50,000	55,000
533.527 Operating Supplies	40,000	20,000
533.557 Training	300	300
NEW Capital Equipment	-	10,000
NEW Non-Capital Equipment	-	1,000
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Class A Sewer)	-	-
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Contractual Svcs (Location services)	-	7,000
NEW Contractual Svcs (Mowing/landscaping)	-	10,000
NEW FDEP Fees	-	200
NEW Equipment Lease	-	8,057
Total	\$ 341,229	\$ 217,206

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
008 CR-136 Sewer		
533.128 Salaries	\$ 22,381	\$ 26,334
533.218 FICA Taxes	1,662	2,015
533.228 Retirement Exp		3,950
533.247 Workers Compensation	4,543	778
533.238 Health and Life Insurance	-	3,429
533.318 Professional Services	15,388	5,000
533.438 Utilities	23,977	30,266
533.468 Repairs and Maintenance	13,025	15,000
533.558 Propane	6,599	2,000
533.328 Computer Software	736	-
533.408 Travel	368	-
533.418 Communications	88	1,500
533.528 Operating Supplies (Now include chemicals)	11,749	11,000
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Class A Sewer)	-	-
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Contractual Svcs (Location services)	-	3,000
NEW Contractual Svcs (Mowing/landscaping)	-	7,000
NEW Contractual Services (Plant Ops removed only LAB)	-	7,296
NEW FDEP Fees	-	200
NEW Capital Equipment	-	5,000
NEW Non-Capital Equipment	-	1,000
NEW Equipment Lease	-	8,057
Total	\$ 100,516	\$ 153,904

**NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT C
SALARY SCHEDULE**

Administration	Annual Salary	FICA	Health & Life	Retirement	Full Burden Annual
Executive Director *	\$ 132,000	\$ 10,098	\$ 6,000	\$ 43,877	\$ 191,975
Admin Associate (Billing)	\$ 45,901	\$ 3,511	\$ 12,000	\$ 6,885	\$ 68,297
Admin Associate (Bd Secretary)	\$ 43,680	\$ 3,342	\$ 12,000	\$ 6,552	\$ 65,574
Admin Associate (PT)	\$ 21,840	\$ 1,671	\$ -	\$ 3,276	\$ 26,787
	\$ 243,421	\$ 18,622	\$ 30,000	\$ 60,590	\$ 352,633

Operations & Maintenance	Annual Salary	FICA	Health & Life	Retirement	Full Burden Annual
Director	\$ 79,569	\$ 6,087	\$ -	\$ 11,935	\$ 97,591
Dual C Class Operator	49,768	3,807	12,000	7,465	73,040
Dual C Class Operator	55,000	4,208	12,000	8,250	79,458
	\$ 184,336	\$ 14,102	\$ 24,000	\$ 27,650	\$ 250,088

* Estimated amount subject to Board approval

Agenda Item #10 – Proposed Rates

OBJECTIVE:

Discuss and approve a proposed rate recommendation

CONSIDERATIONS:

- Proposed rates were presented and discussed at the previously held 7/13/2026 rates workshop
- Board members expressed concern about balancing service revenue needs and the impact of customer rate adjustments.
- In response to those concerns, an alternative rate structure was prepared to address those concerns.

(See attachment)

BUDGET IMPACT:

Not applicable

RECOMMENDATION:

Approval of a proposed rate recommendation

**NORTH FLORIDA WATER UTILITIES AUTHORITY
BILL IMPACT COMPARISON
PROPOSED VS. ALTERNATE**

Proposed Rate Increase Impact From 7/13/2026

Location	Decription	Average Usage	Meter Size	Existing Cost	Proposed Cost	Increase Amount	Increase %
Ellisville/Mason City	Residential Water	5,000	0.75	\$ 40.25	\$ 63.62	\$ 23.37	58.06%
	Commercial Water	24,000	2.00	\$ 265.02	\$ 521.04	\$ 256.02	96.60%
	Wastewater II	24,000	2.00	\$ 718.58	\$ 953.33	\$ 234.75	32.67%
Fort White	Residential Water	4,000	0.75	\$ 37.49	\$ 56.99	\$ 19.50	52.01%
	Commercial Water	24,000	2.00	\$ 663.84	\$ 521.04	\$ (142.80)	-21.51%
Suwannee	Commercial Water	24,000	2.00	\$ 224.47	\$ 521.04	\$ 296.57	132.12%
	Wastewater	24,000	2.00	\$ 475.63	\$ 953.33	\$ 477.70	100.44%

Alternate Rate Increase Impact 7/16/2026

Location	Decription	Average Usage	Meter Size	Existing Cost	Proposed Cost	Increase Amount	Increase %
Ellisville/Mason City	Residential Water	5,000	0.75	\$ 40.25	\$ 53.56	\$ 13.31	33%
	Commercial Water	24,000	2.00	\$ 265.02	\$ 438.55	\$ 173.53	65%
	Wastewater II	24,000	2.00	\$ 718.58	\$ 799.52	\$ 80.94	11%
Fort White	Residential Water	4,000	0.75	\$ 37.49	\$ 47.98	\$ 10.49	28%
	Commercial Water	24,000	2.00	\$ 663.84	\$ 438.55	\$ (225.29)	-34%
Suwannee	Commercial Water	24,000	2.00	\$ 224.47	\$ 438.55	\$ 214.08	95%
	Wastewater	24,000	2.00	\$ 475.63	\$ 799.52	\$ 323.89	68%

North Florida Water Utility Authority Existing and Alternate System Rates
Rate Structure Supports Alternate FY 2026/2027 Budget
7/16/2026

Line No	Existing Rates - 3 Systems	Fiscal 2027 Current Rate	Proposed Consolidated	Fiscal 2027 Proposed Rate
Water System				
Columbia County				
Ellisville & Mason City				
Residential				
1	Readiness Charge (3,000 Gal Included in Charge)	\$ 26.86	Readiness Charge (3,000 Gal Included in Charge)	\$ 36.81
2	Customer Service Charge	4.37	Customer Service Charge	5.59
Volumetric Rate:				
3	Tier 1 (0 -3,000)	\$ -	Tier 1 (0 -3,000)	\$ -
4	Tier 2 Above 3,000	4.51	Tier 2 3,000 - 5,000	5.58
5	Tier 3 Placeholder	-	Tier 3 5,000 - 7,000	5.84
6	Tier 4 Placeholder	-	Tier 4 7,000 - 10,000	6.14
7	Tier 5 Placeholder	-	Tier 5 Above 10,000	6.52
Commercial				
8	.75 Inch	\$ 26.86	.75 Inch	\$ 36.81
9	1 Inch	53.37	1 Inch	92.03
10	1.5 Inch	98.40	1.5 Inch	184.05
11	2 Inch	152.41	2 Inch	294.48
12	3 Inch	277.42	3 Inch	588.96
13	4 Inch	458.50	4 Inch	920.25
14	6 Inch	865.40	6 Inch	1,840.50
15	8 Inch	1,379.15	8 Inch	2,944.80
16	Customer Service Charge	4.37	Customer Service Charge	5.59
Volumetric Rate:				
17	Tier 1 All Usage	\$ 4.51	Tier 1 All Usage	\$ 5.77
18	Tier 2 Placeholder	-	Tier 2 Placeholder	-
19	Tier 3 Placeholder	-	Tier 3 Placeholder	-
20	Tier 4 Placeholder	-	Tier 4 Placeholder	-
21	Tier 5 Placeholder	-	Tier 5 Placeholder	-
Ft. White				
Residential				
22	Readiness Charge (3,000 Gal Included in Charge)	\$ 28.76		
23	Customer Service Charge	4.37		
Volumetric Rate:				
24	Tier 1 (0 -3,000)	\$ -		
25	Tier 2 3,000 - 5,000	4.36		
26	Tier 3 5,000 - 7,000	4.56		
27	Tier 4 7,000 - 10,000	4.80		
28	Tier 5 Above 10,000	5.09		
Commercial				
29	Readiness Charge (3,000 Gal Included in Charge)	\$ 39.26		
30	Customer Service Charge	4.37		
Volumetric Rate:				
31	Tier 1 (0 -3,000)	\$ -		
32	Tier 2 3,000 - 5,000	7.86		
33	Tier 3 5,000 - 7,000	8.21		
34	Tier 4 7,000 - 10,000	9.04		
35	Tier 5 Above 10,000	11.37		
Suwannee County				
Commercial				
36	Readiness Charge (3,000 Gal Included in Charge)	\$ 82.26		
37	1.5 Inch	119.31		
38	2 Inch	277.42		
39	Customer Service Charge	4.16		
Volumetric Rate:				
40	Tier 1 (0 -3,000)	\$ -		
41	Tier 2 (3,001 - 6,000)	4.00		
42	Tier 3 (6,001 - 10,000)	4.25		
43	Tier 4 (10,001 - 15,000)	4.50		
44	Tier 5 (Above 15,001)	5.50		

North Florida Water Utility Authority Existing and Alternate System Rates
Rate Structure Supports Alternate FY 2026/2027 Budget
7/16/2026

Line No		Fiscal 2027 Current Rate		Fiscal 2027 Proposed Rate
Existing Rates - 3 Systems			Proposed Consolidated	
Wastewater System			Wastewater System	
Columbia County			NFWUA System	
Ellisville & Mason City				
45	Residential Readiness Charge (3,000 Gal Included in Charge)	\$ 54.64	Residential Readiness Charge (3,000 Gal Included in Charge)	\$ 71.03
46	Customer Service Charge	3.82	Customer Service Charge	5.68
47	Volumetric Rate: Tier 1 (0 -3,000)	\$ -	Volumetric Rate: Tier 1 (0 -3,000)	\$ -
48	Tier 2 Above 3,000	6.09	Tier 2 Above 3,000	7.92
Commercial			Commercial	
49	.75 Inch	\$ 73.93	.75 Inch	\$ 71.03
50	1 Inch	174.27	1 Inch	177.58
51	1.5 Inch	341.51	1.5 Inch	355.15
52	2 Inch	542.13	2 Inch	568.24
53	3 Inch	995.49	3 Inch	1,136.48
54	4 Inch	1,654.64	4 Inch	1,775.75
55	6 Inch	3,302.30	6 Inch	3,551.50
56	8 Inch	5,279.10	8 Inch	5,682.40
57	Customer Service Charge	4.37	Customer Service Charge	5.68
58	Volumetric Rate: Rate Band 1 (per thousand gallons)	\$ 6.09	All Usage	\$ 9.40
59	Rate Band 2 (per thousand gallons)	7.17		
60	Rate Band 3 (per thousand gallons)	8.44		
61	Tier 4 Placeholder	-		
62	Tier 5 Placeholder	-		
Suwannee County				
Commercial				
63	Readiness Charge (3,000 Gal Included in Charge) 1.5 Inch	\$ 229.73		
64	2 Inch	367.49		
65	3 Inch	571.66		
66	Customer Service Charge	2.77		
67	Volumetric Rate: Tier 1 (0 -3,000)	\$ -		
68	Tier 2 (3,001 - 6,000)	3.00		
69	Tier 3 (6,001 - 10,000)	4.49		
70	Tier 4 (10,001 - 15,000)	5.17		
71	Tier 5 (Above 15,001)	5.84		

Rates
Recommendation
presented
at
July 13th
Workshop

North Florida Water Utility Authority Existing and Proposed System Rates
Rate Structure Supports Proposed FY 2026/2027 Budget
7/13/2026

Line No	Existing Rates - 3 Systems	Fiscal 2027 Current Rate	Proposed Consolidated	Fiscal 2027 Proposed Rate
Water System				
Columbia County				
Ellisville & Mason City				
Residential				
1	Readiness Charge (3,000 Gal Included in Charge)	\$ 26.86	Readiness Charge (3,000 Gal Included in Charge)	\$ 43.72
2	Customer Service Charge	4.37	Customer Service Charge	6.64
Volumetric Rate:				
3	Tier 1 (0 -3,000)	\$ -	Tier 1 (0 -3,000)	\$ -
4	Tier 2 Above 3,000	4.51	Tier 2 3,000 - 5,000	6.63
5	Tier 3 Placeholder	-	Tier 3 5,000 - 7,000	6.93
6	Tier 4 Placeholder	-	Tier 4 7,000 - 10,000	7.30
7	Tier 5 Placeholder	-	Tier 5 Above 10,000	7.74
Commercial				
8	.75 Inch	\$ 26.86	.75 Inch	\$ 43.72
9	1 Inch	53.37	1 Inch	109.30
10	1.5 Inch	98.40	1.5 Inch	218.60
11	2 Inch	152.41	2 Inch	349.76
12	3 Inch	277.42	3 Inch	699.52
13	4 Inch	458.50	4 Inch	1,093.00
14	6 Inch	865.40	6 Inch	2,186.00
15	8 Inch	1,379.15	8 Inch	3,497.60
16	Customer Service Charge	4.37	Customer Service Charge	6.64
Volumetric Rate:				
17	Tier 1 All Usage	\$ 4.51	Tier 1 All Usage	\$ 6.86
18	Tier 2 Placeholder	-	Tier 2 Placeholder	-
19	Tier 3 Placeholder	-	Tier 3 Placeholder	-
20	Tier 4 Placeholder	-	Tier 4 Placeholder	-
21	Tier 5 Placeholder	-	Tier 5 Placeholder	-
Ft. White				
Residential				
22	Readiness Charge (3,000 Gal Included in Charge)	\$ 28.76		
23	Customer Service Charge	4.37		
Volumetric Rate:				
24	Tier 1 (0 -3,000)	\$ -		
25	Tier 2 3,000 - 5,000	4.36		
26	Tier 3 5,000 - 7,000	4.56		
27	Tier 4 7,000 - 10,000	4.80		
28	Tier 5 Above 10,000	5.09		
Commercial				
29	Readiness Charge (3,000 Gal Included in Charge)	\$ 39.26		
30	Customer Service Charge	4.37		
Volumetric Rate:				
31	Tier 1 (0 -3,000)	\$ -		
32	Tier 2 3,000 - 5,000	7.86		
33	Tier 3 5,000 - 7,000	8.21		
34	Tier 4 7,000 - 10,000	9.04		
35	Tier 5 Above 10,000	11.37		
Suwannee County				
Commercial				
36	Readiness Charge (3,000 Gal Included in Charge)	\$ 82.26		
37	1.5 Inch	119.31		
38	2 Inch	277.42		
39	Customer Service Charge	4.16		
Volumetric Rate:				
40	Tier 1 (0 -3,000)	\$ -		
41	Tier 2 (3,001 - 6,000)	4.00		
42	Tier 3 (6,001 - 10,000)	4.25		
43	Tier 4 (10,001 - 15,000)	4.50		
44	Tier 5 (Above 15,001)	5.50		

North Florida Water Utility Authority Existing and Proposed System Rates
Rate Structure Supports Proposed FY 2026/2027 Budget
7/13/2026

Line No	Existing Rates - 3 Systems	Fiscal 2027 Current Rate	Proposed Consolidated	Fiscal 2027 Proposed Rate
Wastewater System			Wastewater System	
Columbia County			NFWUA System	
Ellisville & Mason City Residential			Residential	
45	Readiness Charge (3,000 Gal Included in Charge)	\$ 54.64	Readiness Charge (3,000 Gal Included in Charge)	\$ 84.69
46	Customer Service Charge	3.82	Customer Service Charge	6.77
Volumetric Rate:			Volumetric Rate:	
47	Tier 1 (0 -3,000)	\$ -	Tier 1 (0 -3,000)	\$ -
48	Tier 2 Above 3,000	6.09	Tier 2 Above 3,000	9.44
Commercial			Commercial	
49	.75 Inch	\$ 73.93	.75 Inch	\$ 84.69
50	1 Inch	174.27	1 Inch	211.73
51	1.5 Inch	341.51	1.5 Inch	423.45
52	2 Inch	542.13	2 Inch	677.52
53	3 Inch	995.49	3 Inch	1,355.04
54	4 Inch	1,654.64	4 Inch	2,117.25
55	6 Inch	3,302.30	6 Inch	4,234.50
56	8 Inch	5,279.10	8 Inch	6,775.20
57	Customer Service Charge	4.37	Customer Service Charge	6.77
Volumetric Rate:				
58	Rate Band 1 (per thousand gallons)	\$ 6.09	All Usage	\$ 11.21
59	Rate Band 2 (per thousand gallons)	7.17		
60	Rate Band 3 (per thousand gallons)	8.44		
61	Tier 4 Placeholder	-		
62	Tier 5 Placeholder	-		
Suwannee County				
Commercial				
Readiness Charge (3,000 Gal Included in Charge)				
63	1.5 Inch	\$ 229.73		
64	2 Inch	367.49		
65	3 Inch	571.66		
66	Customer Service Charge	2.77		
Volumetric Rate:				
67	Tier 1 (0 -3,000)	\$ -		
68	Tier 2 (3,001 - 6,000)	3.00		
69	Tier 3 (6,001 - 10,000)	4.49		
70	Tier 4 (10,001 - 15,000)	5.17		
71	Tier 5 (Above 15,001)	5.84		

North Florida Water Utility Authority

Proposed Rates for Fiscal Year 2027

Presented July 13, 2026



Agenda

- Review Proposed Rates for Fiscal Year 2027
 - › Based on Proposed Fiscal Year 2027 Budget
 - › Reflects Authority-wide Consolidated Rate Structure
 - › Maintains Current Contributions from Columbia and Suwannee Counties

Revenue Sufficiency – Existing Revenues

Key Revenue Assumptions:

- Based on Historical Trend Analysis on Customer Usage Per ERC
- Reflects Retail Sales to Customers in Ft. White, Ellisville / Mason City and Suwannee County
- Minor Customer Growth Assumed in Forecast
 - › Busy Bee Gas Station
- Annual Other Revenues = \$1.0M
 - › County Contributions of \$500,000 Each

Revenue Sufficiency – Operating Expenses

Key Assumptions / Findings:

- Based on FY27 Budget
 - › Includes Administrative Overhead Costs and Costs by Water and Sewer Plant
 - Includes Allocation for Contractual Services, Equipment Leases and Additional FTE's
 - › Prepared and Adjusted by NFWUA Based on Current System Operating Needs
 - Will be Reanalyzed Yearly Based on Continued Customer Growth and Actual System Costs / Needs

Total Revenue Sufficiency

Key Assumptions / Findings:

- Assumes Continuation of County Contributions at Current Levels
- Busy Bee Wastewater Customers will Join System
- Projected Year End Cash Reserves of \$570,000 or 207 days of Rate Revenue
 - › Allows for Build-up of Reserves for Future Needs of Authority

Proposed Fiscal Year 2027 Consolidated Rates – Water System

Residential	
Readiness Charge	\$43.72
Customer Service Charge	6.64
Volumetric Rates:	
Tier 1 (0-3,000)	\$0.00
Tier 2 (3,001 – 5,000)	6.63
Tier 3 (5,001 – 7,000)	6.93
Tier 4 (7,001 – 10,000)	7.30
Tier 5 (Above 10,000)	7.74

Commercial	
Readiness Charge	
.75 Inch	\$43.72
1 Inch	109.30
1.5 Inch	218.60
2 Inch	349.76
3 Inch	699.52
4 Inch	1,093.00
6 Inch	2,186.00
8 Inch	3,497.00
Customer Service Charge	6.64
Volumetric Rates	
All Usage	\$6.86

Proposed Fiscal Year 2027 Consolidated Rates – Wastewater System

Residential	
Readiness Charge	\$84.69
Customer Service Charge	6.77
Volumetric Rates:	
Tier 1 (0-3,000)	\$0.00
Tier 2 (Above 3,000)	9.44

Commercial	
Readiness Charge	
.75 Inch	\$84.69
1 Inch	211.73
1.5 Inch	423.45
2 Inch	677.52
3 Inch	1,355.04
4 Inch	2,117.25
6 Inch	4,234.50
8 Inch	6,775.20
Customer Service Charge	6.77
Volumetric Rates	
All Usage	\$11.21

Bill Comparison By System

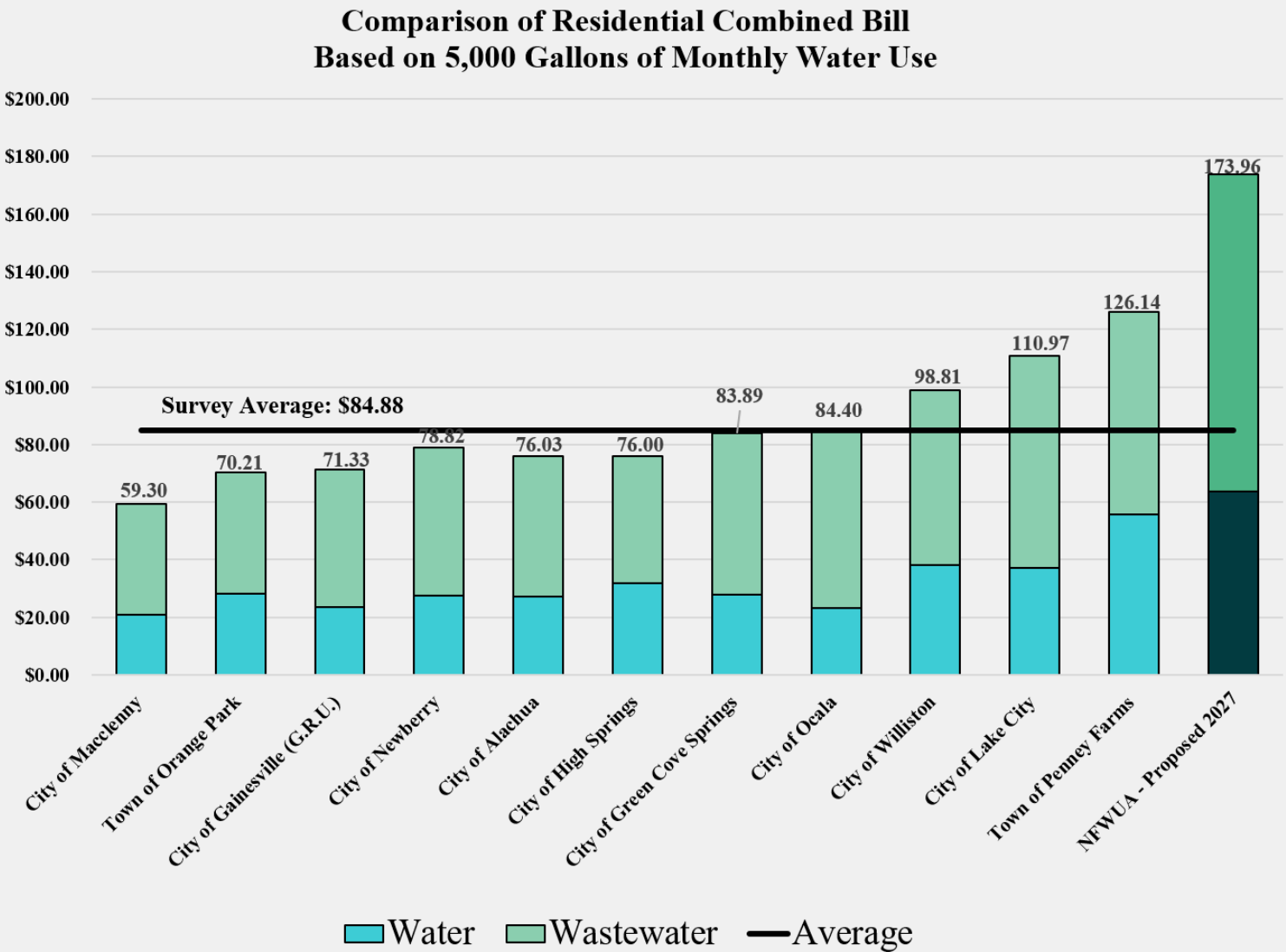
	Average Usage	Meter Size (Inch)	Existing Bill	Proposed Bill	Change in Bill \$ / %
<u>Ellisville & Mason City</u>					
Residential - Water	5,000	.75	40.25	63.62	\$23.37 / 58.1%
Commercial - Water	24,000	2.0	265.02	521.04	\$256.02 / 96.60%
Commercial – Wastewater II	24,000	2.0	718.58	953.30	\$234.75 / 32.67%
<u>Ft. White</u>					
Residential - Water	4,000	.75	37.49	56.99	\$19.50 / 52.0%
Commercial - Water	24,000	2.0	663.84	521.04	(\$142.80) / (21.5%)
<u>Suwannee County</u>					
Commercial – Water	24,000	2	224.47	521.04	\$296.57 / 132.1%
Commercial - Wastewater	24,000	2	475.63	953.33	\$477.70 / 100.4%

Consumer Price Index Adjustments

- Utilities within the Authority have not raised rates in several years or have done minimal increases
- If rates had been raised annually based solely on CPI over the last 5-10 years rate impact would be less on customers
 - › CPI averaged 2.2% per year since 2010

Consumer Price Index Over the Years			
Year	CPI	Year	CPI
2010	0.56%	2018	1.76%
2011	0.56%	2019	2.36%
2012	2.41%	2020	1.79%
2013	1.63%	2021	1.17%
2014	1.41%	2022	4.53%
2015	1.57%	2023	7.07%
2016	1.29%	2024	3.24%
2017	1.51%	2025	2.23%

Rate Comparison





Thank you!

Contact:

Henry Thomas, Senior Vice President

Matthew Ori, Senior Consultant

407-628-2600

FAQs



Agenda Item #11 – Executive Director Performance Review

OBJECTIVE:

Conduct annual review for executive director

CONSIDERATIONS:

- At the June 15th meeting, the Board gave instructions to create an annual review form for the Executive Director that aligned with review forms used by other utilities.
- Mr. Grady Williams obtained a review form that is utilized by the Clay County Utility Authority.
- Slight alterations were made to the form so it could be used for the NFWUA and it has been approved by the Chairman.
- The review process established by the Chairman is as follows:
 - Mr. Grady Williams will be the central point of contact for the process to send forms, receive the completed forms, and tabulate review scores.
 - Each board member will receive the review forms on 7/20/2026 or as soon as possibly thereafter
 - Board members will complete the review and send their completed form back to Mr. Williams by 7/31/2026
 - Mr. Williams will compile the review information, forms and tabulate scores.
 - Performance review information will be included as an agenda item at the August 17th Board meeting
 - At the August 17th meeting the board will finalize the review and take actions they deem appropriate.

(See attachment)

BUDGET IMPACT:

Not applicable

RECOMMENDATION:

Instruct Mr. Williams to initiate the review process for the Executive Director

Executive Director Annual Performance Evaluation Form

Introduction:

The North Florida Water Utilities Authority (NFWUA) Board is responsible for conducting the Executive Director's annual evaluation ensuring the Executive Director contributes to the overall achievement of North Florida Water Utilities Authority's (NFWUA) mission, vision, and goals. Evaluation forms will be completed and submitted to the NFWUA Attorney by July 31, 2026. The Executive Director's performance evaluation shall be conducted and finalized on August 17, 2026.

The purpose of the Executive Director's evaluation is to provide timely, clear, and focused input regarding how well he/she is performing in the key performance areas identified as most critical by the Executive Director in achieving NFWUA's strategic objectives.

The Executive Director should be evaluated using criteria established and aligning with established core competencies, rating criteria, and salary adjustment schedules as determined and approved by the NFWUA Board and in accordance with the Executive Director's employment agreement. Annual salary increases will be based on the Executive Directors performance of established objectives below in the prior employment year. Any annual awards are made based on market considerations and according to budgetary or fiscal constraints.

Board of Supervisors Instructions:

Evaluate the Executive Director's performance for each area of accountability using the rating scale outlined below. Consider all criteria together when forming an impression regarding the Executive Director's performance. Add comments you believe provide context to your rating or that would be helpful to the Executive Director.

Performance Descriptors and Rating Scale		
5	Outstanding	Performance is exceptional
4	Very good	Results clearly exceed most position requirements; performance is of high quality and is achieved on a consistent basis.
3	Good	Competent and dependable level of performance, meets performance standards of the job.
2	Improvement Needed	Performance is deficient in certain areas, improvement is necessary.
1	Unsatisfactory	Results are generally unacceptable and require immediate improvement.

Executive Director Instructions and Next Steps:

- Using the above Rating Scale, the Executive Director will self-evaluate and rate his or her performance.
- Executive Director will submit a completed self-evaluation including a list or report of annual accomplishments to the NFWUA Attorney.
- Each board member will provide an evaluation rating, using the above rating scale.
- All completed performance evaluations will be returned to NFWUA's Board Attorney.
- The NFWUA Board Attorney will compute and provide composite evaluation results to the NFWUA BOS. Based upon composite results, provided by Board Attorney, NFWUA Board will take appropriate action.

Executive Director Annual Performance Evaluation Form

Fiscal Year:	Print Evaluator Name:
---------------------	------------------------------

1. **Customer Engagement:** Ensures timely and effective communication as well as quality products and services are provided to NFWUA customers.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Comments:

2. **Risk Management:** Identifies risk and recommends and implements appropriate policies and procedures to mitigate the overall risk to NFWUA and its employees.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

3. **Safety:** Ensures NFWUA facilities and employees operate in accordance with OSHA standards by allocating sufficient resources and modifying or establishing applicable policies and procedures.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Comments:

Executive Director Annual Performance Evaluation Form

4. Administration: Develops an overall strategic plan and ensures the NFWUA Board of Supervisors remains adequately informed on information pertaining to the overall health and performance of the organization.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Comments:

5. Human Resources: Ensures an environment, which encourages employee retention, development, equitable compensation, and communicates in a way that promotes a positive and cooperative organizational culture.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Comments:

6. Regulatory Compliance: Ensures compliance with federal state and local agencies.

Check performance rating

1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Comments:

Executive Director Annual Performance Evaluation Form

7. *Financial Performance:* Prepares a balanced budget to provide services at a level directed by the Board of Supervisors, ensuring actions and decisions reflect an appropriate level of responsibility for financial planning, performance, and accountability.

Check performance rating	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
---------------------------------	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

Comments:

8. *Organizational Operations Performance:* Ensures adequate forecasting, planning, maintenance, and management to provide continuous utility service with minimal service interruptions and prepare to expand and provide services consistent with the community's growth.

Check performance rating	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
---------------------------------	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

Comments:

9. *Public Stakeholder and Government Affairs Engagement:* Promotes a healthy working relationship with governmental entities and public stakeholders.

Check performance rating	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
---------------------------------	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

Comments:

Executive Director Annual Performance Evaluation Form

10. ***Intangible:** This category is intended to evaluate the Executive Director's response to unexpected and/or unforeseen events.*

Check performance rating

1 ☐

2 ☐

3 ☐

4 ☐

5 ☐

Comments:

Evaluator Signature

Date

Board Comments:

Attorney Comments:

Director Comments:

Adjournment: