

The Villages®
Community Development Districts
Office of Management and Budget

NSUCDD WORKSHOP AGENDA

May 28, 2020

1. Economic Forecast
2. North Sumter Utility (NSU)
 - FY20-21 Recommended Revenues
 - FY20-21 Recommended Expenditures
 - Capital Improvement Plan
 - Working Capital/Reserve Balances
3. Central Sumter Utility (CSU)
 - FY20-21 Recommended Revenues
 - FY20-21 Recommended Expenditures
 - Capital Improvement Plan
 - Working Capital/Reserve Balances
4. Sumter Sanitation Fund (SSF)
 - FY20-21 Recommended Revenues
 - FY20-21 Recommended Expenditures
 - Working Capital/Reserve Balances
5. Next Board Action: Approve Proposed Budget - Regular Meeting July 7, 2020
9:00 a.m.
6. Supervisor Comments



BUDGET WORKSHOP

Fiscal Year 2020-21

May 28, 2020

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Budget Structure

North Sumter County Utility Dependent District (NSCUDD)

NSCUDD is the governing Board for three Utility Funds

North Sumter
Utilities (NSU)
Fund

Central Sumter
Utility (CSU)
Fund

Sumter
Sanitation Fund
(SSF)

Economic Forecast

- o Coronavirus – Worldwide Impact
- o Mixed Forecasts – Unknown when return to “normal”
- o Unemployment
- o Supply Chain Disruptions
- o Impact to Business/Vendors
- o CPI: Feb. 2020 – 2.33% vs. March 2020 – 1.54%
- o Slow growth with movement towards prior levels
- o Revenue Impact
- o Interest Rates near Zero/Reduced Budget Projections



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North Sumter Utility (NSU)

- North Sumter Utility (NSU) provides potable water and wastewater services while Villages Water Conservation Authority (VWCA) provides irrigation services.
- NSU is comprised of 229 miles of potable water mains, 172 miles of sanitary sewer mains, 33 miles of sanitary force mains, and 30 lift stations. VWCA is comprised of 244 miles of Non-Potable water mains and hosts 1,972 fire hydrants.
- Residential customers located in Village Community Development District Nos. 5, 6, 7, 8 and a portion of 9
- Commercial customers located in the Sumter Landing Community Development District
- Regulated by Southwest Florida Water Management District & Florida Department of Environmental Protection.

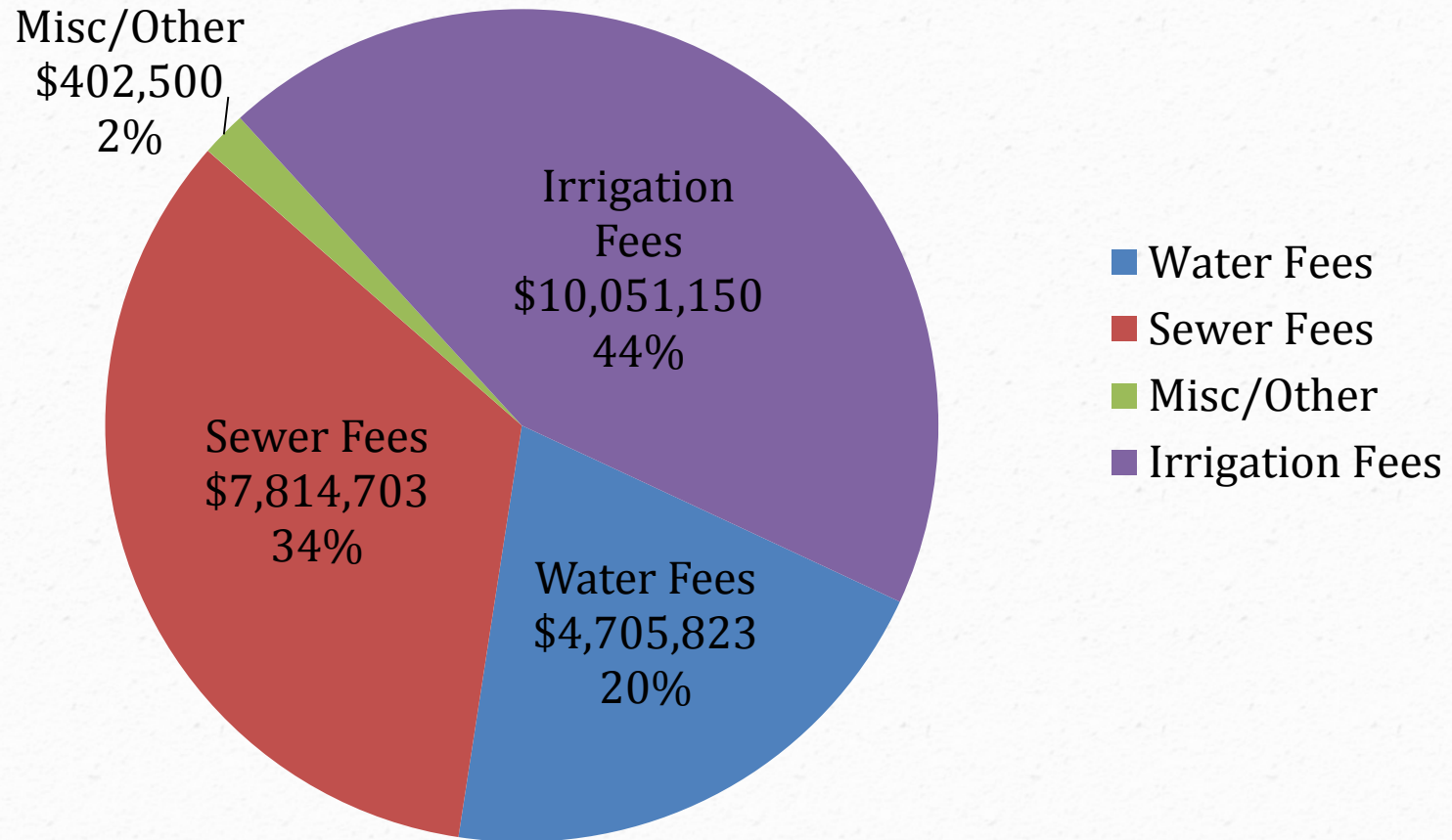
Customer Base

North Sumter Utility	
Residential Water	23,346
Residential Sewer	23,344
Residential Irrigation	23,330
Commercial Water	446
Commercial Sewer	370
Commercial Irrigation	703

FY20-21 Revenue Comparison

	2019-20 Original Budget	2020-21 Recommended Budget	\$ Change	% Change
Water & Sewer Fees	\$22,023,300	\$22,571,676	\$548,376	3%
Leases/Other	333,500	247,500	(86,000)	(26)%
Interest	568,000	155,000	(413,000)	(73)%
Total Operating Revenue	\$22,924,800	\$22,974,176	\$49,376	0.2%
Working Capital Use	485,071	2,257,897	1,772,826	365%
Total Sources	\$23,409,871	\$25,232,073	\$1,822,202	8%

NSU Revenues



FY20-21 Expenditure Comparison

	2019-20 Original Budget	2020-21 Recommended Budget	\$ Change	% Change
Professional/Contractual Svcs	\$4,526,049	\$5,052,901	\$526,852	12%
Utility Services	1,260,000	1,260,000	0	0%
Repair & Maintenance	336,478	868,000	531,522	158%
Other Operating	611,166	527,613	(83,553)	(14)%
Capital Outlay	1,868,446	5,639,171	3,770,725	202%
Debt Service	11,807,732	11,884,388	76,656	(0.06)%
Transfers	3,000,000	0	(3,000,000)	100%
Total Appropriations	\$23,409,871	\$25,232,073	\$1,822,202	8%

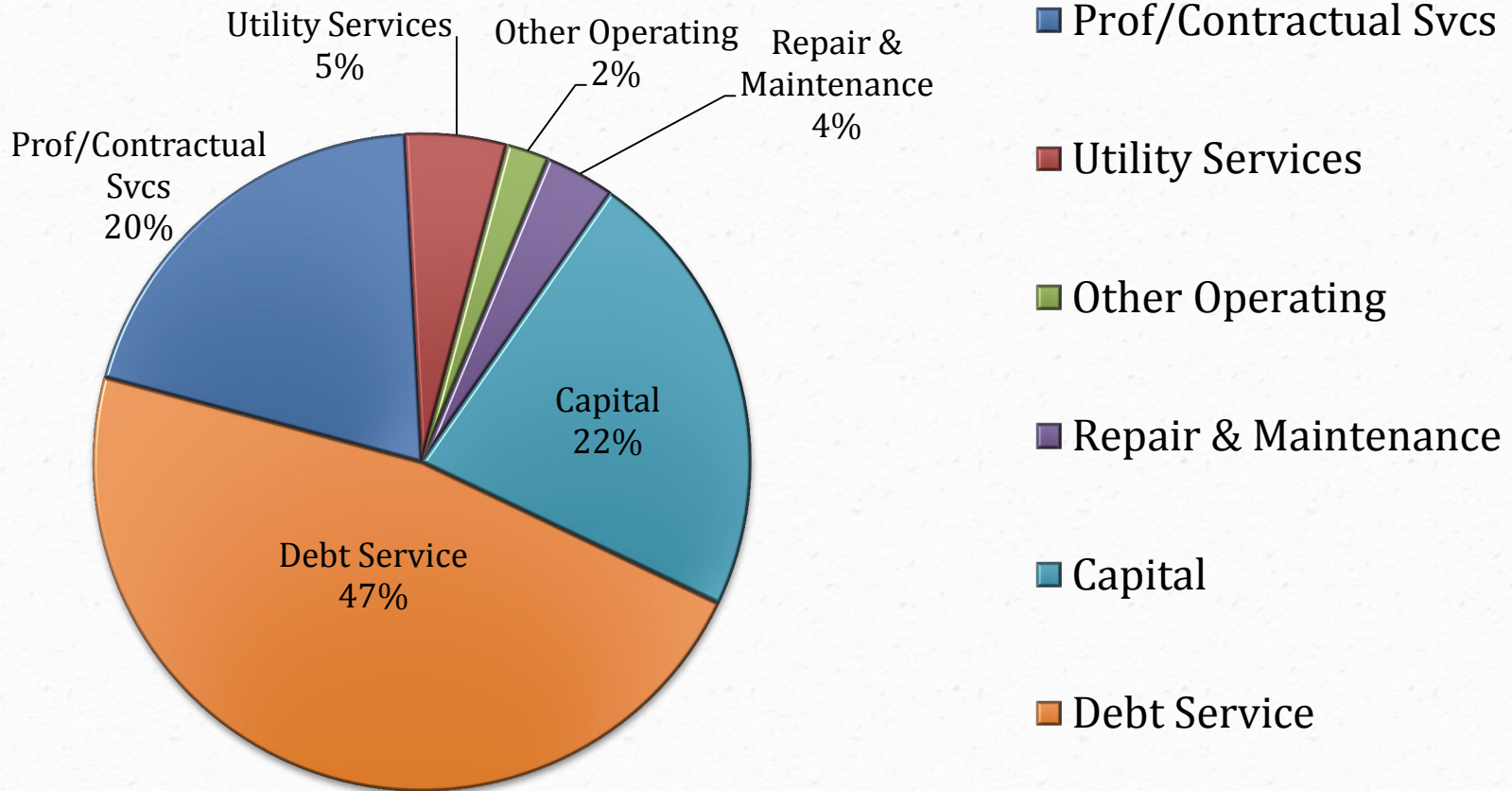


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NSU Expenditures



FY20-21 Expenditure Variances

- Management Fees & Tech Services - \$70,279 - 8% Placeholder
- Engineering Services - \$146,196 - Capital Plan Engineering
- Other Professional Services - \$114,486 - Rate Study, Utility Standards/Front Ends development and Emergency Response Plan development
- Systems Mgmt Support - \$67,875 - IT Services/Asset Management Project
- Misc Contractual Services - \$126,545 - Contract increase
- Equipment Rental – (\$15,000) – Adjusted to historical spending
- Casualty/Liability Insurance – (\$34,656) –FY20-21 estimate per insurance provider
- Building/Structure Maintenance - \$544,360 – Increase in maintenance projects per work plan
- Meter Supplies – (\$32,500) – Reduced due to meter change out program

FY20-21 NSU Capital Projects

Facility/Location		Project/Description	Recmd Amt
NSU Water Plant	Plant Site	Variable Frequency Drive Program	\$30,000
NSU Water Plant	Plant Site	Programmable Logic Computer Program	55,000
NSU Water Plant	Surge Tank	Odor Control System Rehab	75,000
NSU Water Plant	Clarifiers	Spare Clarifier Gear Box	60,000
NSU Water Plant	Sodium Hypochlorite- Tanks	Hypochlorite Pump Skid	100,000
NSU Water Plant	Traveling Bridge Filters	Rebuild Filters and Backwash Pumps (3)	350,000
NSU Water Plant	Plant Site	Parking	100,000
NSU Potable Water Sys	Water System	Valve Program	100,000
NSU Potable Water Sys	WTP 2	Sulfuric Acid Skid and Containment Area	150,000
NSU Potable Water Sys	WTP 3	Sulfuric Acid Skid and Containment Area	150,000
VWCA	Irrigation/Fire System	Variable Frequency Drive Program	59,000
VWCA	Irrigation/Fire System	Programmable Logic Computer Program	55,000
VWCA	Irrigation/Fire System	Valve Replacement Program	100,000
VWCA	Irrigation/Fire System	Locking lids on Main Line Valves (8" & up)	24,063
VWCA	Irrig. Pump Station No. 1	Install Bypass Piping & Valves	30,000
VWCA	Irrig. Pump Station No. 2	Install Bypass Piping & Valves	30,000
VWCA	Irrig. Pump Station No. 6	Install Bypass Piping & Valves	30,000
System Wide	Res/Comm/Irrigation	Meter Change Out Program	431,108
System Wide	Metering System	AMI Implementation	3,600,000
NSU General	SCADA System	SCADA Security and Upgrade	50,000
NSU General	Maintenance System	6" - Trash Pump	60,000
Total Recommended			\$5,639,171

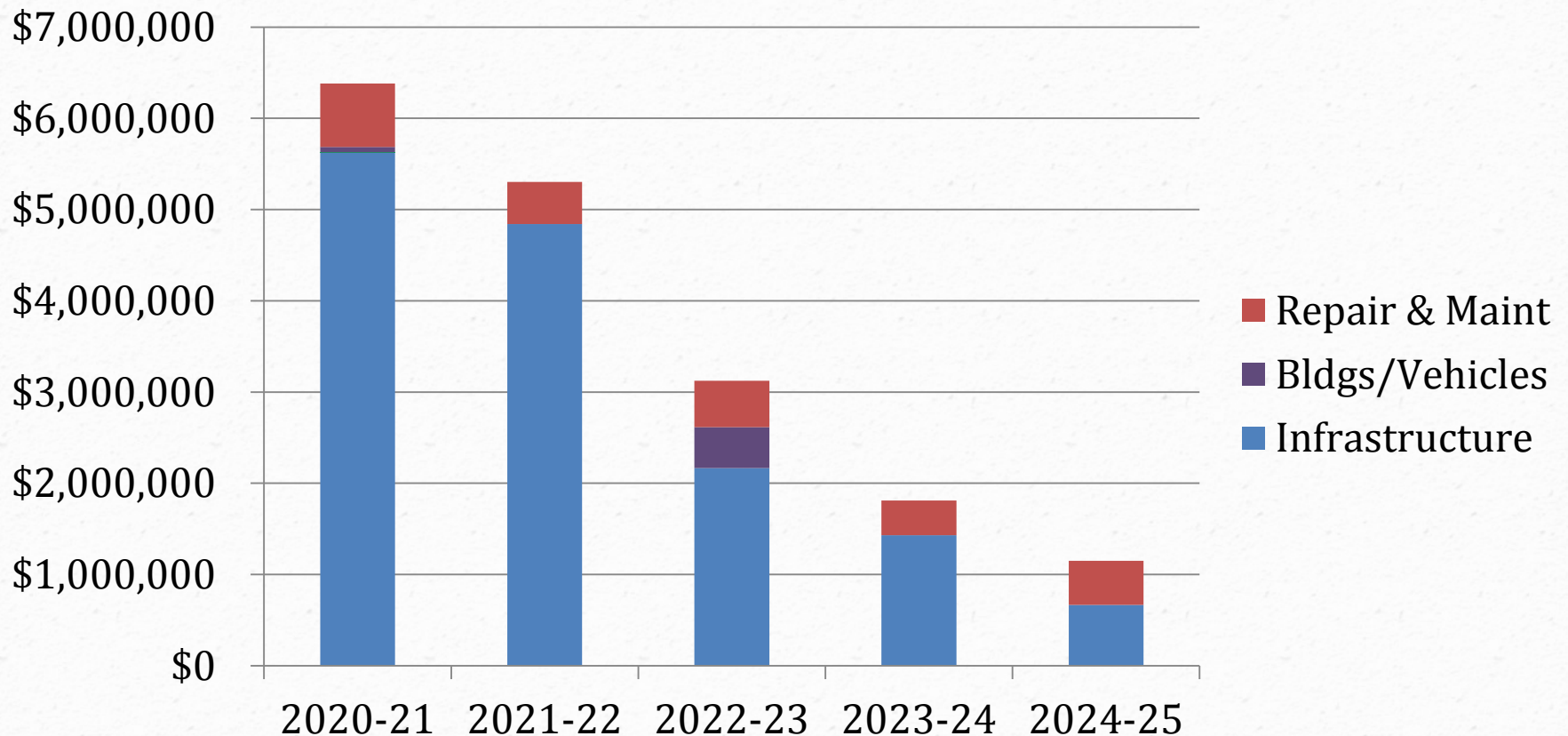


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Capital Improvement/Maintenance 5 Year Work Plan



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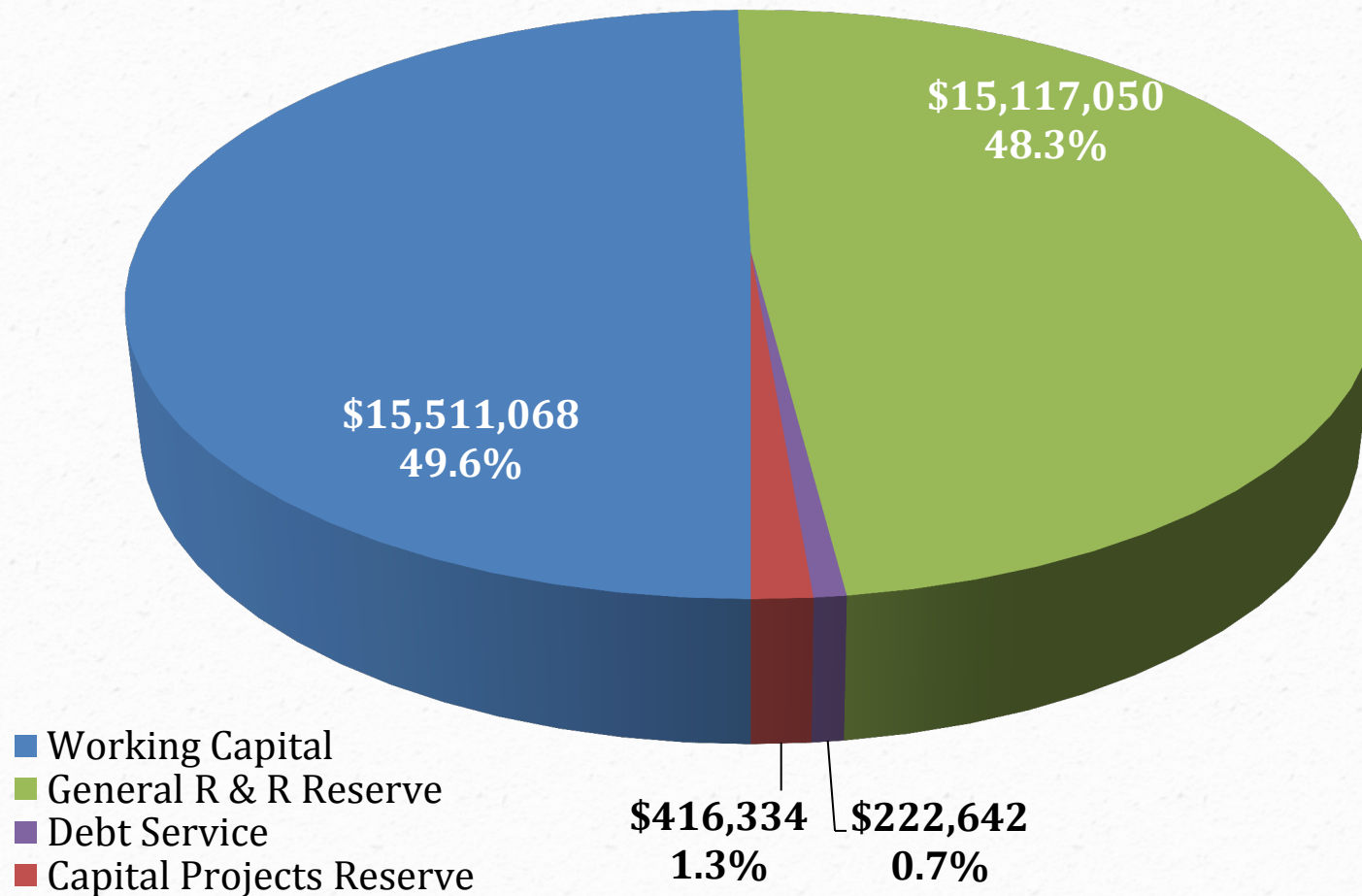
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5 Year Forecast

	20-21	21-22	22-23	23-24	24-25
Revenue	\$22,974,176	\$23,545,448	\$24,131,037	\$24,731,301	\$25,346,609
Expenditures	\$25,232,073	\$24,883,444	\$25,367,250	\$23,481,638	\$21,437,628
Senior Debt Coverage Requirement = 1.20					
Projected Coverage	1.45	1.48	1.52	1.55	1.58
Subordinate Debt Coverage Requirement = 1.05					
Projected Coverage	1.93	2.16	2.39	2.63	2.86

Working Capital & Reserve Balances



Central Sumter Utility (CSU)

- Provides Potable Water and Wastewater Services.
- CSU comprises of 138 miles of potable water mains, 107 miles of sanitary sewer gravity mains and 29 lift stations.
- Residential customers located in Village Community Development District Nos. 9, 10 and 11.
- Commercial customers located in the Brownwood Community Development District.
- Regulated by Southwest Florida Water Management District & Florida Department of Environmental Protection.

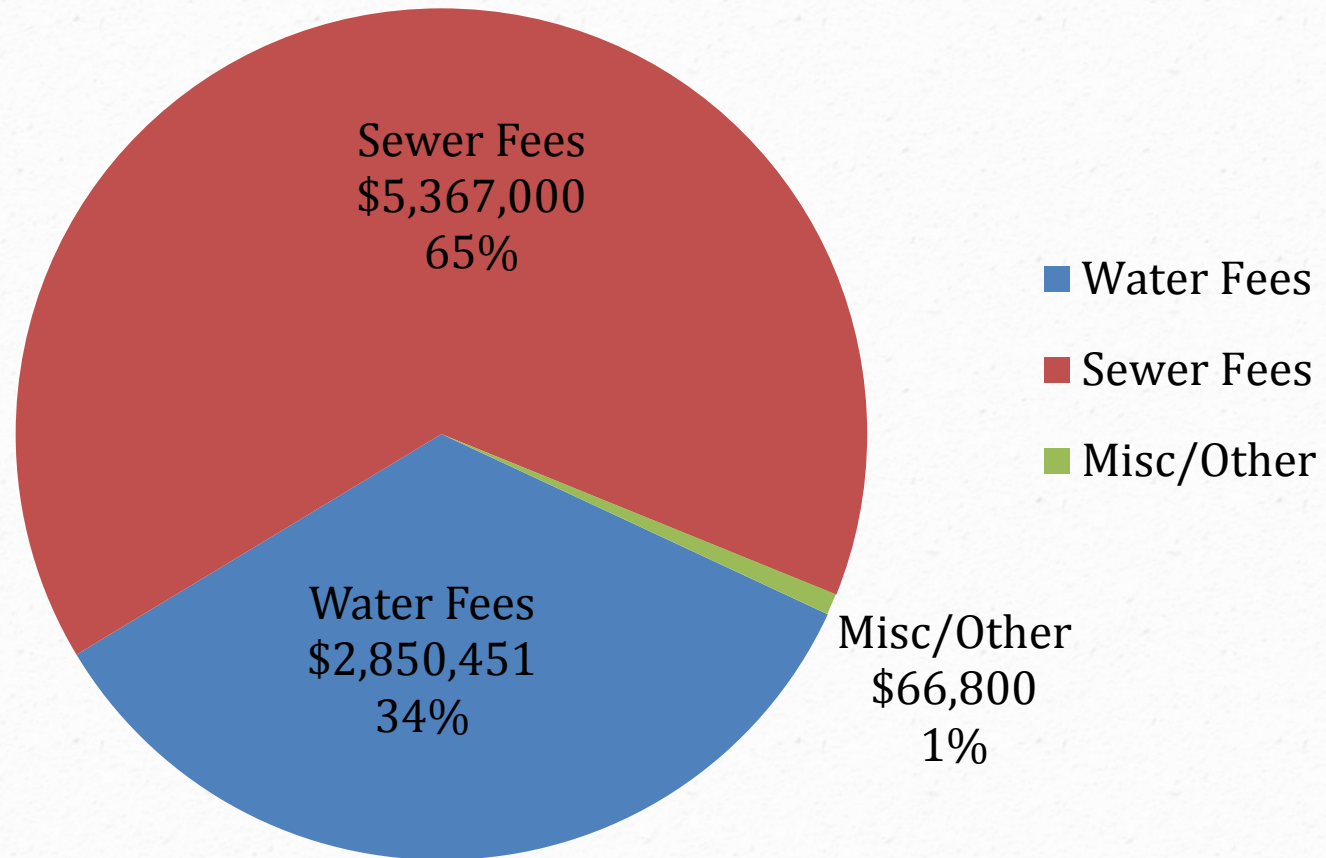
Customer Base

Central Sumter Utility	
Residential Water	13,857
Residential Sewer	13,857
Commercial Water	258
Commercial Sewer	210

FY20-21 Revenue

	2020-21 Recommended Budget
Water Fees	\$2,850,451
Sewer Fees	5,367,000
Interest/Other	66,800
Total Operating Revenue	\$8,284,251
Working Capital (Add)	(1,133,237)
Total Sources	\$7,151,014

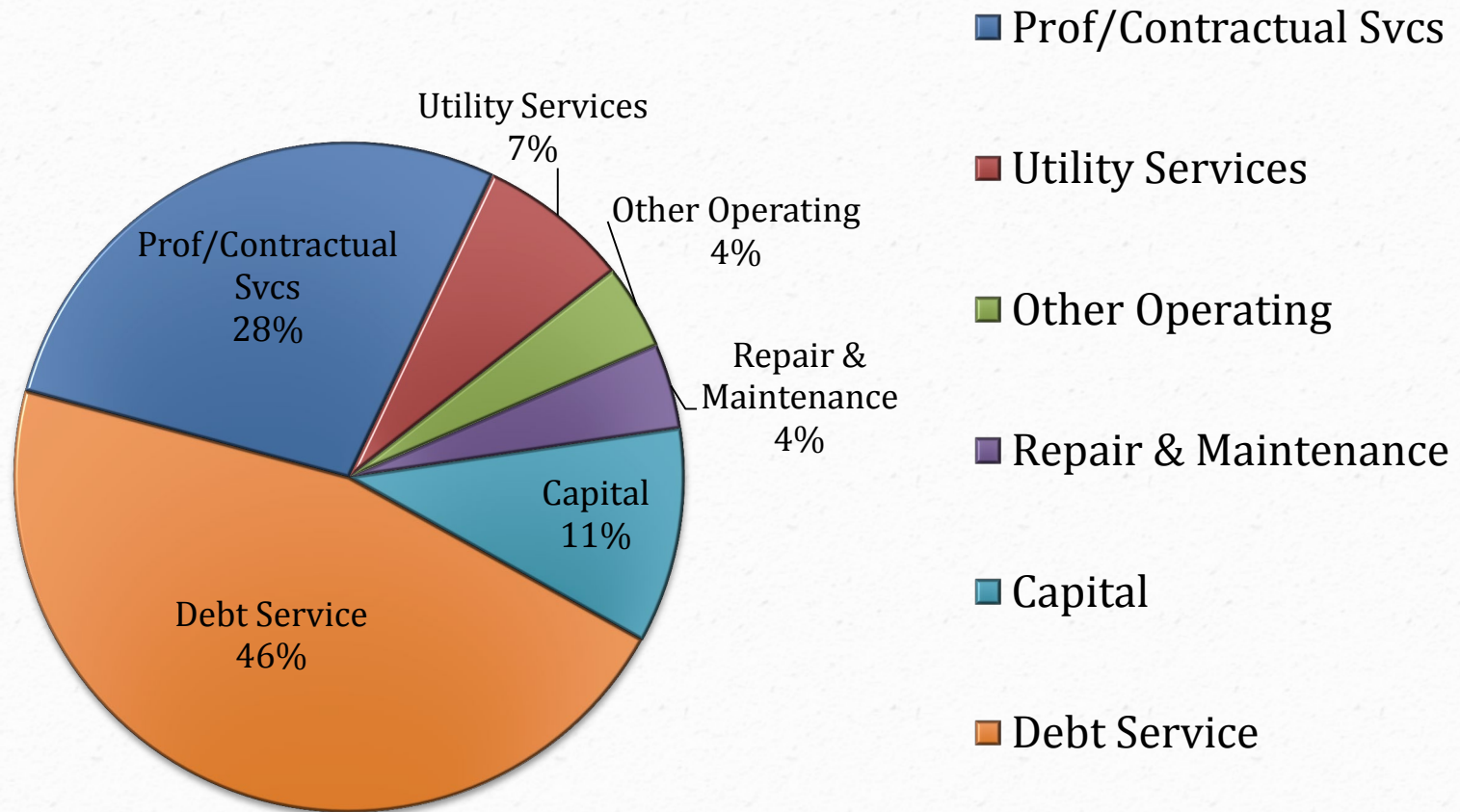
CSU Revenues



FY20-21 Expenditures

	2020-21 Recommended Budget
Professional/Contractual Svcs	\$1,994,558
Utility Services	525,000
Repair & Maintenance	294,200
Other Operating	296,859
Capital Outlay	742,645
Debt Service	3,297,752
Total Appropriations	\$7,151,014

CSU Expenditures



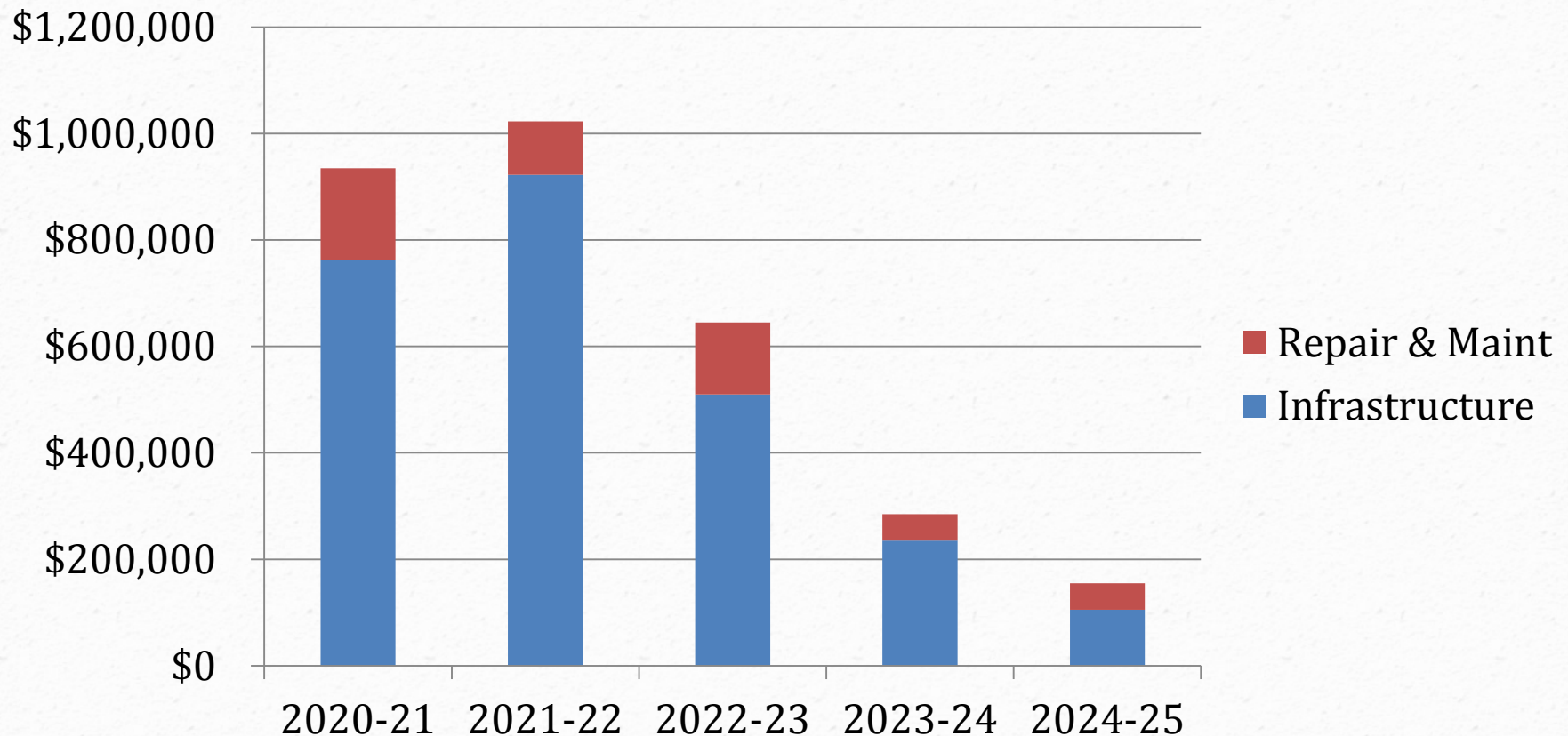
FY20-21 Major Expenses

- Management Fees & Tech Services - \$350,000 – Placeholder for new fund
- Engineering Services - \$162,901 – Arnett Environmental, Breedlove, Dennis & Assoc. , & other environmental and engineering services
- Other Professional Services - \$110,500 – Development of Utility Standards and Front Ends and Emergency Response Plan Development
- Misc Contractual Services - \$1,266,636 – Jacobs Contract for Operations and Maintenance (4% Increase)
- Utility Services: Electricity – \$420,000 / Water & Sewer - \$105,000
- Casualty/Liability Insurance – \$110,713 –FY20-21 estimate per insurance provider
- Building/Structure Maintenance - \$258,200 – Clean surge tank, water tower annual inspection and scheduled maintenance, replacement of metering pumps
- Operating Supplies – \$120,000 – Direct Purchase of Plant Chemicals

FY20-21 CSU Capital Projects

Facility/Location		Project	Recmd Amt
CSU Wastewater Plant	Sludge Holding Tanks	Add Vibration Couplers to Blower Piping	\$20,000
CSU Wastewater Plant	Belt Filter Press	Polymer Feed System	25,000
CSU Lift St & Collection	Lift Station No. 23	New Grinder Pumps	60,000
System Wide	Metering System	Meter Change Out program	55,070
System Wide	Metering System	AMI Implementation (\$75 per meter)	532,575
CSU General	SCADA System	SCADA Security and Upgrade	50,000
		Total	\$742,645

Capital Improvement/Maintenance 5 Year Work Plan



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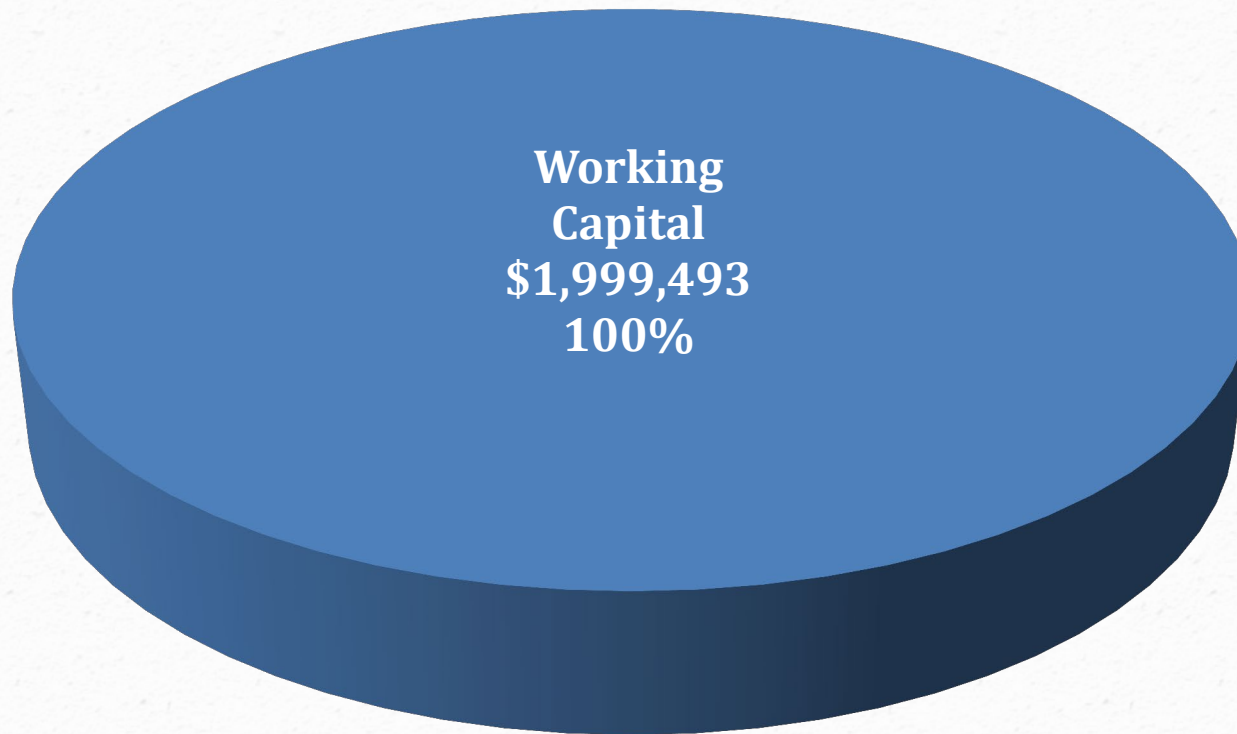
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5 Year Forecast

	20-21	21-22	22-23	23-24	24-25
Revenue	\$8,284,251	\$8,491,357	\$8,703,641	\$8,921,232	\$9,144,263
Expenditures	\$7,151,014	\$8,441,948	\$8,188,511	\$8,077,869	\$8,111,963
Senior Debt Coverage Requirement = 1.20					
Projected Coverage	1.34	1.35	1.36	1.37	1.37
Subordinate Debt coverage Requirement = 1.05					
Projected Coverage	1.10	1.15	1.21	1.27	1.33

Working Capital & Reserve Balances



Sumter Sanitation Fund (SSF)

- December 2012 - NSCUDD became the solid waste sanitation provider with the purchase of Sumter Sanitation
- Trash, yard waste and recycling collection services
- Residential Customers located in Village Community Development District Nos. 1-11
- Commercial businesses located in the Sumter Landing CDD and a majority in Brownwood CDD
- May 6, 2020 - Board Approved Solid Waste Plan to Contract with Covanta effective October 1, 2020

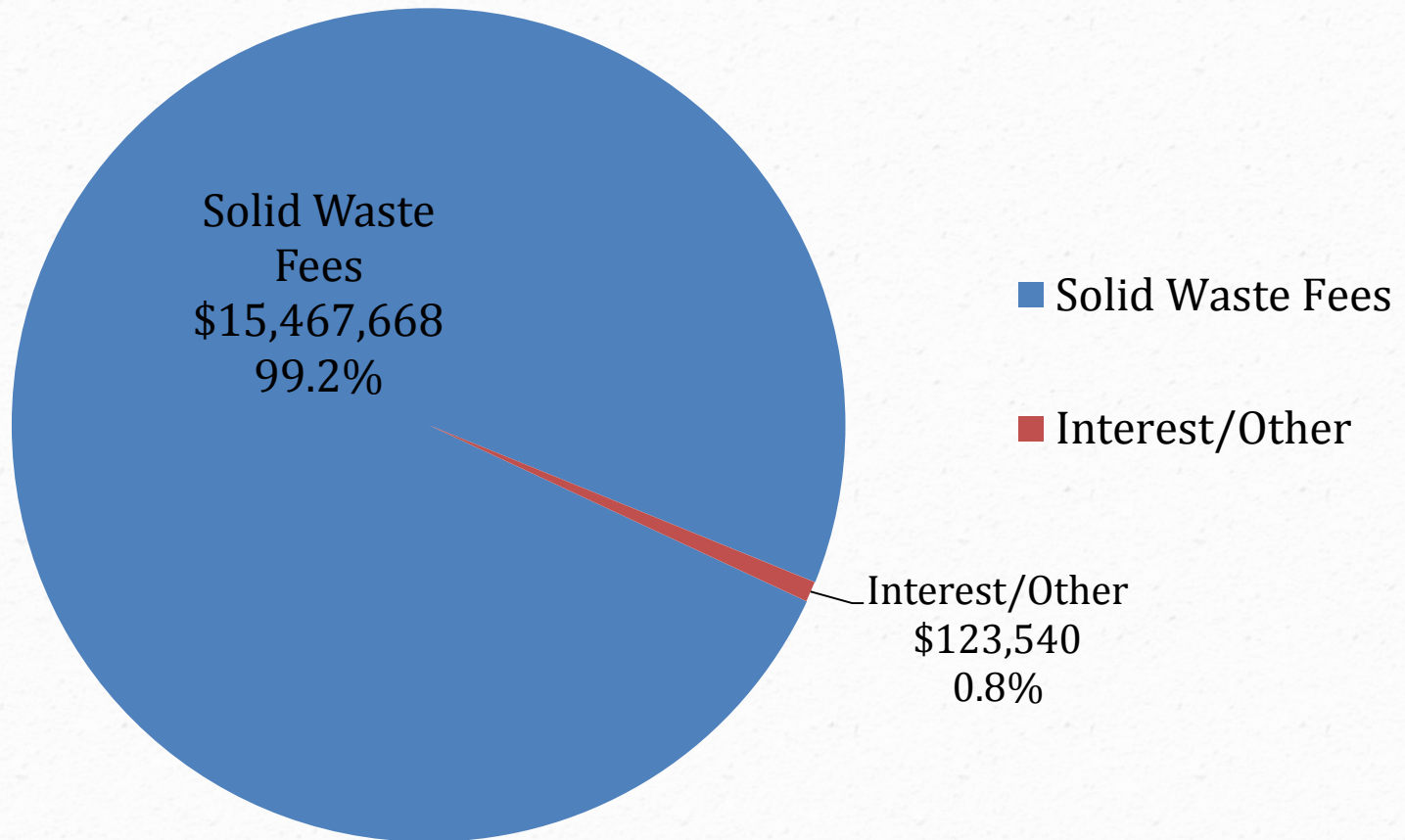
Customer Base

Sumter Sanitation	
Residential Solid Waste	53,650
Commercial Solid Waste	292
Total	53,942

FY20-21 Revenue Comparison

	2019-20 Original Budget	2020-21 Recommended Budget	\$ Change	% Change
Solid Waste Fees	\$13,509,118	\$15,467,668	\$1,958,550	15%
Interest/Other	163,000	123,540	(39,460)	(24)%
Total Operating Revenue	\$13,672,118	\$15,591,208	\$1,919,090	14%
Working Capital Use(Add)	(553,775)	(473,604)	80,171	(14)%
General R&R Use(Add)	2,000,000	0	(2,000,000)	(100)%
Total Sources	\$15,118,343	\$15,117,604	\$(739)	(0.005)%

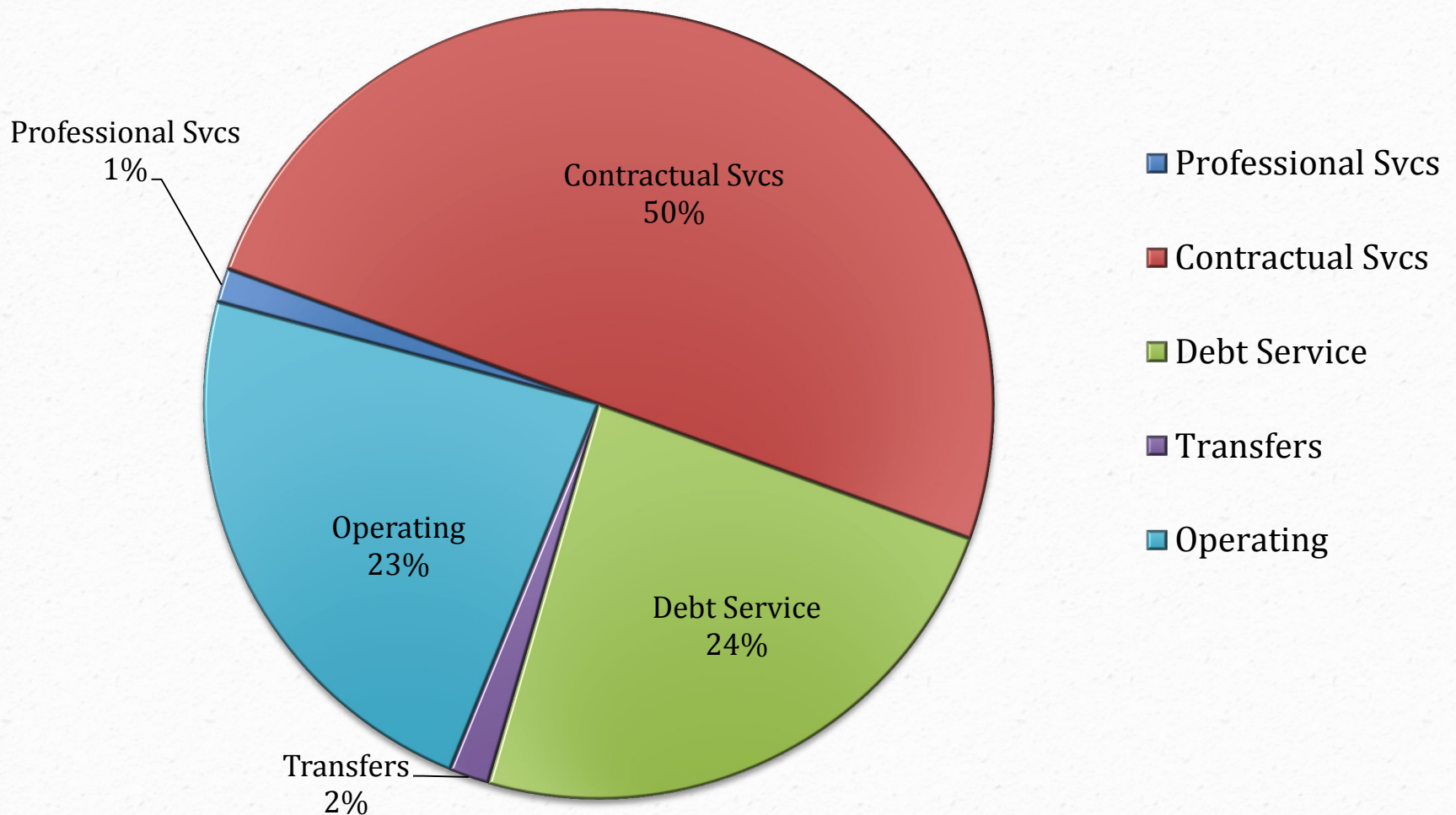
SSF Revenues



FY20-21 Expenditure Comparison

	2019-20 Original Budget	2020-21 Recommended Budget	\$ Change	% Change
Contractual Services	\$7,165,111	\$7,551,703	\$386,592	5%
Operating	1,907,762	3,480,101	1,572,339	82%
Professional Services	196,220	213,425	17,205	9%
Capital Outlay	2,000,000	0	(2,000,000)	(100)%
Debt Service	3,599,250	3,622,375	23,125	1%
Transfers	250,000	250,000	0	0%
Total Appropriations	\$15,118,343	\$15,117,604	\$(739)	(0.005)%

SSF Expenditures



FY20-21 Expenditure Variances

- Management Fees & Tech Services - \$14,754 - 8% Placeholder
- Contractual Services - \$386,600 – Jacobs contract pricing
- Miscellaneous Current Charges - \$2,288,100 – 100% of waste stream to Covanta
- Recycling Expenses – (\$700,000) – Reflects board direction to send 100% of waste stream to Covanta
- Land (\$600,000) and Buildings (\$1,400,000) – FY19-20 budgeted funds for the Operations site relocation project may be carried forward to FY20-21 depending on timing of purchase



Community Development Districts

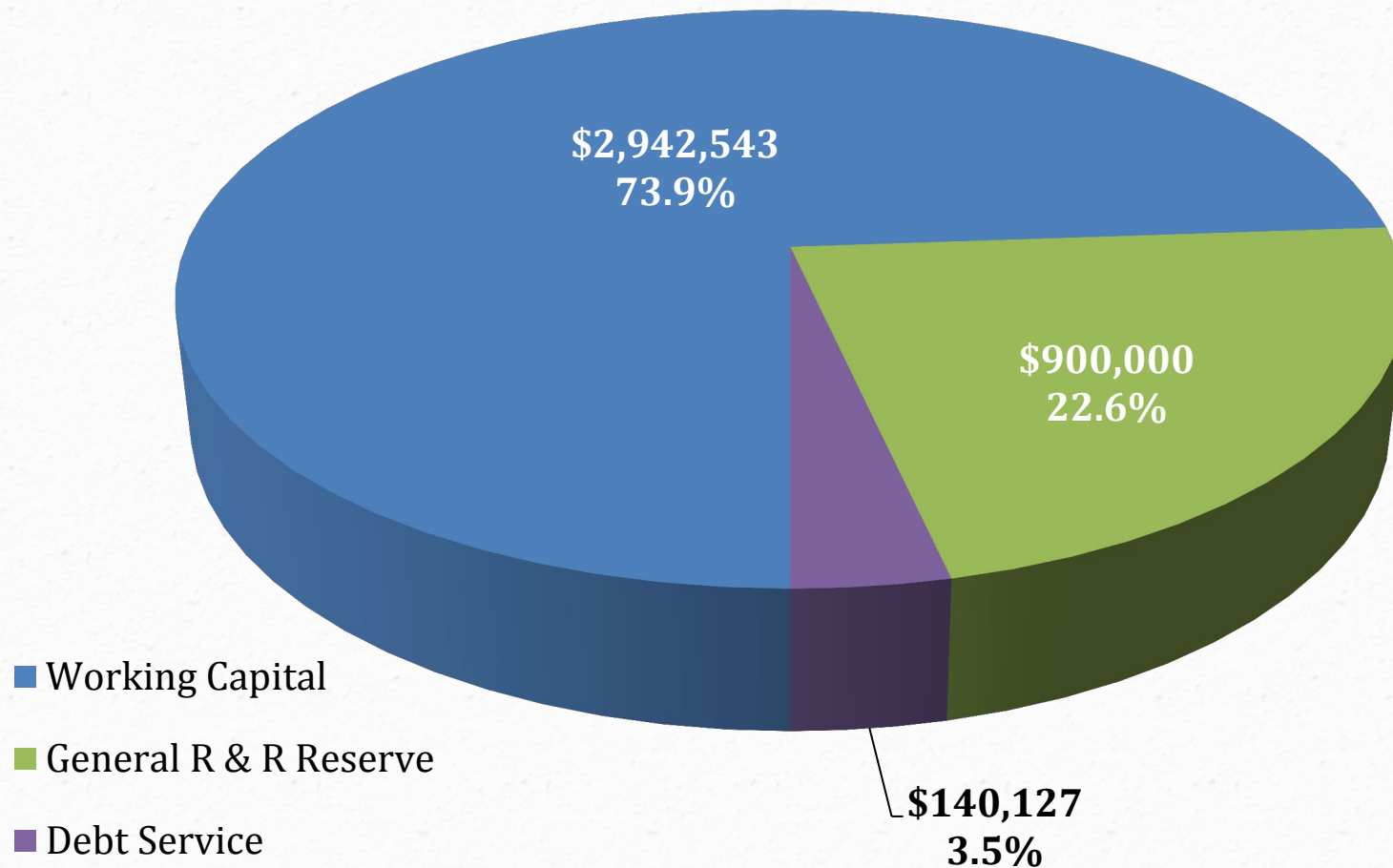
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5 Year Forecast

	20-21	21-22	22-23	23-24	24-25
Revenue	\$15,591,208	\$16,134,300	\$16,653,766	\$17,190,109	\$17,743,879
Expenditures	\$15,117,604	\$15,578,848	\$16,075,662	\$16,596,064	\$17,140,768
Senior Debt Coverage Requirement = 1.20					
Projected Coverage	1.28	1.30	1.30	1.31	1.31
Subordinate Debt coverage Requirement = 1.05					
Projected Coverage	1.05	1.26	1.32	1.36	1.37

Working Capital & Reserve Balances



Budget Process – Board Action

Approve FY20-21 Proposed Budget

July 7, 2020 Regular Meeting

Sumter County Board of County Commissioners
to Adopt FY20-21 Final Budget no later than September
(SC Ordinance 2010-10)

Comments

Thank You!

North Sumter Utility (NSU)

FISCAL YEAR 2020-21 BUDGET REPORT
Fund: 40.442 NORTH SUMTER UTILITIES

ACCOUNT DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 04/30/20	2020-21 REQUESTED BUDGET	2020-21 RECMD BUDGET	2020-21 RECMD AMT CHANGE	2020-21 RECMD % CHANGE
ESTIMATED REVENUES								
334.901 ST FEMA CLAIM REIM	3,684	0	0	111	0	0	0	
341.908 ELECTRIC REIMBURSEMENT	1,375	0	0	1,847	0	0	0	
341.910 SALES TAX COLLECTION ALLOWANCE	81	0	0	27	0	0	0	
341.911 LIEN FEES	30	0	0	0	0	0	0	
341.999 MISC REVENUE	13,951	12,000	12,000	9,019	15,000	15,000	3,000	25%
343.601 WATER FEES - RESIDENTIAL	4,162,267	4,180,300	4,180,300	2,552,329	4,284,808	4,284,808	104,508	3%
343.602 WATER FEES - COMMERCIAL	326,055	324,600	324,600	199,449	332,715	332,715	8,115	3%
343.603 SEWER FEES - RESIDENTIAL	7,040,713	7,076,100	7,076,100	4,354,839	7,253,003	7,253,003	176,903	3%
343.604 SEWER FEES - COMMERCIAL	540,100	548,000	548,000	325,615	561,700	561,700	13,700	3%
343.607 METERS IMPACT FEES	136	0	0	0	0	0	0	
343.609 RECONNECT FEES	7,488	7,000	7,000	5,700	7,000	7,000	0	0%
343.610 FIRE PROTECTION WATER	83,134	87,300	87,300	51,827	87,300	87,300	0	0%
343.611 METERED IRRIGATION WATER	10,136,260	9,806,000	9,806,000	6,169,094	10,051,150	10,051,150	245,150	3%
343.612 METERED CONSTRUCTION WATER	2,790	1,000	1,000	900	1,000	1,000	0	0%
343.613 RETURNED CHECK FEES (\$25)	4,101	3,500	3,500	3,685	3,500	3,500	0	0%
343.615 OTHER MISC WATER & SEWER	53,106	12,000	12,000	22,873	12,000	12,000	0	0%
343.616 UTILITY LATE PENALTY FEE	17,789	18,000	18,000	11,575	18,000	18,000	0	0%
361.101 INT INCOME - CFB	32,591	20,000	20,000	9,277	5,000	5,000	(15,000)	(75)%
361.102 INT INCOME - CASH EQUIV	410,641	325,000	325,000	190,417	75,000	75,000	(250,000)	(77)%
361.103 INT INCOME - USB	300,272	223,000	223,000	99,611	75,000	75,000	(148,000)	(66)%
361.306 FLGIT-UNREALIZED GAIN/LOSS	177,230	0	0	74,268	0	0	0	
361.307 LTP UNREALIZED GAIN/LOSS	161,899	0	0	(259,519)	0	0	0	
361.309 FLFIT-UNREALIZED GAIN/LOSS	(2,296)	0	0	5,049	0	0	0	
361.404 FMIVT-REALIZED GAIN/LOSS	49	0	0	0	0	0	0	
361.409 FLFIT-REALIZED GAIN/LOSS	93,247	0	0	39,206	0	0	0	
362.007 LEASE REVENUE	256,479	261,000	261,000	136,357	172,000	172,000	(89,000)	(34)%
365.001 SALES OF SURPLUS MATERIAL & SC	21,690	20,000	20,000	4,973	20,000	20,000	0	0%
669.901 (ADD)/USE-WORKING CAPITAL	0	485,071	1,782,099	0	2,257,897	2,257,897	1,772,826	365%
TOTAL ESTIMATED REVENUES	23,844,862	23,409,871	24,706,899	14,008,529	25,232,073	25,232,073	1,822,202	8%

APPROPRIATIONS								
111 EXECUTIVE SALARIES	10,133	12,566	12,566	5,364	12,013	12,013	(553)	(4)%
211 SOCIAL SECURITY TAXES	628	778	778	284	743	743	(35)	(4)%
212 MEDICARE TAXES	147	181	181	66	173	173	(8)	(4)%
241 WORKER'S COMPENSATION	25	35	35	31	34	34	(1)	(3)%
311 MANAGEMENT FEES	738,507	812,358	812,358	451,468	877,347	877,347	64,989	8%
312 ENGINEERING SERVICES	325,542	367,603	377,603	168,692	513,799	513,799	146,196	40%
313 LEGAL SERVICES	9,504	15,000	15,000	7,980	10,000	10,000	(5,000)	(33)%
318 TECHNOLOGY SERVICES	60,110	66,121	66,121	40,451	71,411	71,411	5,290	8%
319 OTHER PROF SERVICES	16,642	43,295	43,295	10,953	157,781	157,781	114,486	264%
321 ACCOUNTING SERVICES	1,000	2,000	2,000	0	2,000	2,000	0	0%
322 AUDITING SERVICES	11,186	11,274	11,274	8,390	14,745	14,745	3,471	31%
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258	14,258	0	0%
324 ARBITRAGE SERVICES	0	0	0	0	3,000	3,000	3,000	
343 SYSTEMS MGMT SUPPORT	21,532	30,515	30,515	19,528	98,390	98,390	67,875	222%
349 MISC CONTRACTUAL SVCS	2,748,728	3,163,625	3,163,625	1,653,396	3,290,170	3,290,170	126,545	4%
412 POSTAGE	158	2,000	2,000	0	500	500	(1,500)	(75)%
431 ELECTRICITY	1,008,707	1,200,000	1,200,000	546,741	1,200,000	1,200,000	0	0%
433 WATER & SEWER	64,674	60,000	60,000	41,227	60,000	60,000	0	0%
442 EQUIPMENT RENTAL	22,819	45,000	45,000	8,423	30,000	30,000	(15,000)	(33)%
451 CASUALTY & LIABILITY INSURANCE	201,030	220,281	220,281	124,200	185,625	185,625	(34,656)	(16)%
462 BUILDING/STRUCTURE MAINT	666,320	255,640	325,640	205,077	800,000	800,000	544,360	213%
463 LANDSCAPE MAINT-RECURRING	48,600	66,838	66,838	33,163	68,000	68,000	1,162	2%
464 LANDSCAPE MAINT-NON RECURRING	0	14,000	14,000	0	0	0	(14,000)	(100)%
471 PRINTING & BINDING	3,085	2,000	2,000	0	3,200	3,200	1,200	60%
491 BANK CHARGES	24	300	300	161	300	300	0	0%

FISCAL YEAR 2020-21 BUDGET REPORT
Fund: 40.442 NORTH SUMTER UTILITIES

ACCOUNT DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 04/30/20	2020-21 REQUESTED BUDGET	2020-21 RECMD BUDGET	2020-21 RECMD AMT CHANGE	2020-21 RECMD % CHANGE
493 PERMITS & LICENSES	12,100	6,000	6,000	3,675	6,000	6,000	0	0%
497 LEGAL ADVERTISING	1,356	2,000	2,000	402	2,000	2,000	0	0%
499 MISC CURRENT CHARGES	339	500	500	131	500	500	0	0%
522 OPERATING SUPPLIES	0	500	500	0	0	0	(500)	(100)%
524 NON CAPITAL FF&E	2,321	0	0	0	0	0	0	
526 METER SUPPLIES	0	82,500	82,500	0	50,000	50,000	(32,500)	(39)%
529 OPERATING SUPPLIES OTHER	137,399	234,025	234,025	73,612	234,025	234,025	0	0%
633 INFRASTRUCTURE	1,459,763	1,868,446	2,416,289	148,691	5,579,171	5,579,171	3,710,725	199%
641 VEHICLES	0	0	100,000	0	0	0	0	
642 CAPITAL FF&E	199,227	0	569,185	190,233	60,000	60,000	60,000	
710 PRINCIPAL	3,015,000	3,165,000	3,165,000	3,165,000	3,325,000	3,325,000	160,000	5%
721 INTEREST EXP - SR DEBT	7,728,119	7,585,869	7,585,869	4,425,089	7,511,119	7,511,119	(74,750)	(1)%
722 INTEREST EXP - SUBORDINATE	1,073,663	1,056,863	1,056,863	616,503	1,048,269	1,048,269	(8,594)	(1)%
730 MISC BOND EXPENSES	0	2,500	2,500	58,000	2,500	2,500	0	0%
911 TRF TO GENERAL R&R	3,000,000	3,000,000	3,000,000	1,750,000	0	0	(3,000,000)	(100)%
TOTAL APPROPRIATIONS	22,602,646	23,409,871	24,706,899	13,771,189	25,232,073	25,232,073	1,822,202	8%

North Sumter Utilities Account Descriptions

Revenue

334901	St FEMA Claim Reim	Reimbursement of FEMA Claims
341908	Electric Reimbursement	Electric rebates from SECO (Capital Credits)
341910	Sales Tax Collection Allowance	Up to \$30 per county per month allowed for collecting and submitting sales tax on behalf of the state.
341911	Lien Fees	\$10 filing fee for liens on properties due to non-payment of amenities to be reimbursed by owner.
341999	Misc Revenue	P-card rebate
343601	Water Fees – Residential	Fees collected for water usage in both Residential and Commercial locations
343602	Water Fees – Commercial	
343603	Sewer Fees – Residential	Fees collected for sewer usage in both Residential and Commercial locations
343604	Sewer Fees – Commercial	
343607	Meters Impact Fee	One time meter installation fee
343609	Reconnect Fees	Fees collected to restore service after a discontinuance
343610	Fire Protection Water	Fees collected for water provided to commercial property that have fire service lines
343611	Metered Irrigation Water	Fees collected for water used for irrigation
343612	Metered Construction Water	Flat rate charged for water provided before the home sale
343613	Check Fees (\$25)	Fees charged for non-sufficient funds check return
343615	Other Misc Water & Sewer	Fees charged for miscellaneous services such as back-flow testing and the grease trap program
343616	Utility Late Penalty Fee	Fees charged for late utility payments
361101	Interest Income - CFB	Interest earned on funds held in Citizen's First Bank
361102	Interest Income - SBA	Interest earned on funds held in the State Board of Administration
361103	Interest Income - USB	Interest earned on bond funds held in US Bank
361306	Unrealized Gain(Loss)-FLGIT	Unrealized gains and losses in FLGIT (Non-Budgetary)
361307	Unrealized Gain(Loss)-LTP	Unrealized gains and losses in LTP (Non-Budgetary)
361309	Unrealized Gain(Loss)-FLFIT	Unrealized gains and losses in FLFIT (Non-Budgetary)
361404	Real Gain/Loss-FMIVT	Realized gains and losses in FMIVT (Non-Budgetary)
361409	Real Gain/Loss-FLFIT	Realized gains and losses in FLFIT (Non-Budgetary)
362007	Lease Revenue	Fees collected for water tower lease
365001	Sales of Surplus Material	Revenue from selling used meters

Expenses

110	Personnel Services	Portion of salary costs for NSCUDD Board Supervisors
311	Management Fees	District's allocated portion of General Government expenses
312	Engineering Services	Utility Engineer functions including assisting with water system planning and management and water use compliance
313	Legal Services	Costs to have legal representation at board meetings and research conducted by the attorney on the board's behalf
318	Technology Services	District's allocated portion of General Government IT expenses
319	Other Professional Services	Services include performing location and investment management
321	Accounting Services	Dissemination Agent fees
322	Auditing Services	Fees for external auditing firm to perform interim audits mid-year and final audits at year-end

North Sumter Utilities Account Descriptions

323	Trustee Services	Fees for trustee services for bond funds
324	Arbitrage Services	Fees for arbitrage services for bond funds
343	Systems Management Support	Costs for direct IT expenses and ongoing software renewals
349	Misc. Contractual Services	Contract for O&M of utility operations
412	Postage	Postage for high-consumption letters, and shipment of meters in need of repair
431	Electricity	Electric costs for utility operations
433	Water & Sewer	Water provided by the City of Wildwood for irrigation, a onetime charge for the interconnect between utilities
442	Equipment Rental	Rental of a Crane Truck for utility repairs
451	Casualty & Liability Insurance	Insurance for property owned by the District; Liability insurance for Board Supervisors
462	Building/Structure Maintenance	Bee Removal, Miscellaneous repairs, Pest control, Pressure Washing, Light Sweeps, Repair, Replacement, and Rehabilitation Projects, Water Tower Maintenance and Painting, Exterior Painting of Tanks
463	Landscape Maintenance – Recurring	Contractual landscape services; pine straw applications
464	Landscape Maintenance – Non-Recurring	Non-Routine landscape services such as plant replacements as needed
471	Printing & Binding	Printing expenses for Consumer Confidence Reports
491	Bank Charges	ACH expenses; check orders
493	Permits & Licenses	FDEP annual operation fee; chemical and fuel storage tanks annual fees
497	Legal Advertising	Charges for notices posted in the Daily Sun
499	Misc Current Charges	Filing fees for liens and miscellaneous expenses
522	Operating Supplies	Miscellaneous operating supplies including boil water signage
524	Non-Capital FF&E	Hydration Implementation Plan Site, and Regional Conservation Project
526	Meter Supplies	Meters and meter parts not associated with the Meter Change Out Program
529	Operating Supplies – Other	Chemical costs including chlorine gas, sulfuric acid, sodium hypochlorite and alum
633	Infrastructure	Includes purchases associated with new construction and improvements to infrastructure, outside of the scope of routine maintenance, with a project cost of \$10,000 or more
641	Vehicles	Vehicles and related equipment which have a unit cost of \$10,000 or more and a useful life of more than one year
700	Debt Service	The current year interest and principal payments for the utility bond

FY2020-21 NSU Capital Projects

Facility/Location		Project/Description	Recmd Amt
NSU Water Plant	Plant Site	VFD Program (WW or WS)	\$30,000
NSU Water Plant	Plant Site	PLC Program (WW or WS)	55,000
NSU Water Plant	Surge Tank	Odor Control System Rehab	75,000
NSU Water Plant	Clarifiers	Spare Clarifier Gear Box	60,000
NSU Water Plant	Sodium Hypochlorite- Tanks	Hypochlorite Pump Skid	100,000
NSU Water Plant	Traveling Bridge Filters	Rebuild Filters and Backwash Pumps (3)	350,000
NSU Water Plant	Plant Site	Parking	100,000
NSU Potable Water Sys	Water System	Valve Program	100,000
NSU Potable Water Sys	WTP 2	Sulfuric Acid Skid and Containment Area	150,000
NSU Potable Water Sys	WTP 3	Sulfuric Acid Skid and Containment Area	150,000
VWCA	Irrigation/Fire System	VFD Program	59,000
VWCA	Irrigation/Fire System	PLC Program	55,000
VWCA	Irrigation/Fire System	Valve Replacement Program	100,000
VWCA	Irrigation/Fire System	Locking lids on Main Line Valves (8" & up)	24,063
VWCA	Irrig. Pump Station No. 1	Install Bypass Piping & Valves	30,000
VWCA	Irrig. Pump Station No. 2	Install Bypass Piping & Valves	30,000
VWCA	Irrig. Pump Station No. 6	Install Bypass Piping & Valves	30,000
System Wide	Res/Comm/Irrigation	Meter Change Out Program	431,108
System Wide	Metering System	AMI Implementation	3,600,000
NSCUDD General	SCADA System	SCADA Security and Upgrade	50,000
NSCUDD General	Maintenance System	6" - Trash Pump	60,000
Total Recommended			\$5,639,171

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT

NORTH SUMTER UTILITIES - WATER & WASTEWATER SYSTEM

THE VILLAGES WATER CONSERVATION AUTHORITY - IRRIGATION & FIRE PROTECTION SYSTEM

FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

NSU WASTEWATER PLANT								
Project Area	2020-2021		2021-2022	2022-2023	2023-2024	2024-2025	TOTAL FIVE YEAR COST	
Headworks	Description	Odor Control System Electrical Rehab	Odor Control System Rehab					
	Budget Cost	\$50,000	\$60,000					\$110,000
Headworks	Description							
	Budget Cost							\$0
Oxidation Ditch	Description	Study for Different Anoxic Mixers	Replace OD 1 Anoxic Mixers (4)	Replace OD 2 Anoxic Mixers (4)	Full rebuild of Gearboxes (6)			
	Budget Cost	\$20,000	\$60,000	\$60,000	\$300,000			\$440,000
Oxidation Ditch	Description			Grit Removal (OD 1)				
	Budget Cost			\$40,000				\$40,000
Oxidation Ditch	Description		Spare Aerator Gear Box	Grit Removal (OD 2)				
	Budget Cost		\$75,000	\$40,000				\$115,000
Surge Tank	Description	Grit Removal (Surge)		Replace RFP Covers		Grit Removal (Surge)		
	Budget Cost	\$55,000		\$125,000		\$45,000		\$225,000
Surge Tank	Description	Odor Control System Rehab						
	Budget Cost	\$75,000						\$75,000
Clarifiers	Description	Spare Clarifier Gear Box	Design New Clarifier	Install new Clarifier		Full rebuild of Gearboxes (2)		
	Budget Cost	\$60,000	\$75,000	\$1,250,000		\$60,000		\$1,445,000
Sodium Hypochlorite Storage Tanks	Description	Hypochlorite Pump Skid						
	Budget Cost	\$100,000						\$100,000
Traveling Bridge Filters	Description	Rebuild Filters and Backwash Pumps (3)				Replace Sand (3)		
	Budget Cost	\$350,000				\$60,000		\$410,000
Traveling Bridge Filters	Description							
	Budget Cost							\$0
Chlorine Contact Chamber	Description	Bollards on NW Corner of CCC	Coat Both CCCs					
	Budget Cost	\$3,000	\$150,000					\$153,000
Reclaimed Water System	Description							
	Budget Cost							\$0
Sludge Holding Tanks	Description	BFP Drive Motor Replacement	Test Various Diffusers	Design New Sludge Holding Basin	Sludge Holding Basin Expansion			
	Budget Cost	\$10,000	\$20,000	\$75,000	\$750,000			\$855,000
Belt Filter Press	Description			Electrical/Mechanical Overhaul				
	Budget Cost			\$50,000				\$50,000
Belt Filter Press	Description			Biosolids Evaluation				
	Budget Cost			\$100,000				\$100,000
Vac Truck Storage Building	Description							
	Budget Cost							\$0
RIBs	Description	Diversion Piping Investigation and Repair			RIB Perc Study			
	Budget Cost	\$25,000			\$25,000			\$50,000
Plant Site	Description	Parking	Netting for Golfballs	New Storage Building (50x80)				
	Budget Cost	\$100,000	\$75,000	\$450,000				\$625,000
Plant Site	Description	VFD Program (WW or WS)	VFD Program (WW or WS)	VFD Program (WW or WS)	VFD Program (WW or WS)	VFD Program (WW or WS)		
	Budget Cost	\$30,000	\$31,000	\$31,000	\$31,000	\$31,000		\$154,000
Plant Site	Description	PLC Program (WW or WS)	PLC Program (WW or WS)	PLC Program (WW or WS)	PLC Program (WW or WS)	PLC Program (WW or WS)		
	Budget Cost	\$55,000	\$57,000	\$57,000	\$57,000	\$57,000		\$283,000
Lift Station	Description							
	Budget Cost							\$0
Subtotal		\$933,000		\$603,000	\$2,278,000	\$1,163,000	\$253,000	\$5,230,000
NSU LIFT STATIONS & COLLECTION								
Project Area								
Lift Station No. 1	Description		Replace Pumps (5)	Replace Pumps (5)	Replace Pumps (5)	Replace Pumps (5)		
	Budget Cost		\$48,000	\$48,000	\$48,000	\$48,000		\$192,000
Lift Station No. 1	Description	Add Drain with Valve for water issue						
	Budget Cost	\$5,000						\$5,000

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT

NORTH SUMTER UTILITIES - WATER & WASTEWATER SYSTEM

THE VILLAGES WATER CONSERVATION AUTHORITY - IRRIGATION & FIRE PROTECTION SYSTEM

FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

2020-2021		2021-2022	2022-2023	2023-2024	2024-2025	TOTAL FIVE YEAR COST
Lift Station No. 2	Description					
	Budget Cost					\$0
Lift Station No. 7	Description					
	Budget Cost					\$0
Lift Station No. 10	Description					
	Budget Cost					\$0
Lift Station No. 11	Description					
	Budget Cost					\$0
Lift Station No. 12	Description					
	Budget Cost					\$0
Lift Station No. 13	Description					
	Budget Cost					\$0
Lift Station No. 14	Description					
	Budget Cost					\$0
Lift Station No. 16	Description					
	Budget Cost					\$0
Lift Station No. 18	Description					
	Budget Cost					\$0
Lift Station No. 19	Description					
	Budget Cost					\$0
Lift Station No. 22	Description					
	Budget Cost					\$0
Lift Station No. 25	Description					
	Budget Cost					\$0
Lift Station No. 27	Description					
	Budget Cost					\$0
Lift Station No. 28	Description					
	Budget Cost					\$0
Collection System	Description	ARV Replacements 4/year (No Vaults)	ARV Replacements 4/year (No Vaults)	RV Replacements 4/year (No Vault	ARV Replacements 4/year (No Vaults)	
	Budget Cost	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Vac Truck	Description					
	Budget Cost					\$0
Subtotal		\$55,000	\$98,000	\$98,000	\$98,000	\$447,000

NSU POTABLE WATER SYSTEM						
Project Area						
WTP 1	Description	Paint Interior of Building	EST Grounding/Lighting Protection			
	Budget Cost	\$1,500	\$50,000			\$51,500
WTP 1	Description	Replace Exhaust Fans				
	Budget Cost	\$10,000				\$10,000
WTP 2	Description	Door Repair (well site), trim Trees				
	Budget Cost	\$2,500				\$2,500
WTP 2	Description	Replace Transfer Pump 3 & 4 VFDs	Replace Water Tower Inlet Pipe and Flapper valve		Replace Biofilter Covers	
	Budget Cost	\$30,000	\$100,000		\$150,000	\$280,000
WTP 2	Description	Sulfuric Acid Skid and Containment Area	Repair/ Recoat Asphalt			
	Budget Cost	\$150,000	\$50,000			\$200,000
WTP 2	Description					
	Budget Cost					\$0
WTP 2	Description	Replace Odor Control Panel & Seals on Odor Control				
	Budget Cost	\$20,000				\$20,000
WTP 2	Description	Install in Dry well (remove old with palm in it)				
	Budget Cost	\$12,000				\$12,000
WTP 3	Description	Sulfuric Acid Skid and Containment Area			Replace Biofilter Covers	
	Budget Cost	\$150,000			\$150,000	\$300,000

NORTH SUMTER UTILITIES - WATER & WASTEWATER SYSTEM
THE VILLAGES WATER CONSERVATION AUTHORITY - IRRIGATION & FIRE PROTECTION SYSTEM
FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL FIVE YEAR COST
WTP 3	Description	Remove Palm Trees					
	Budget Cost	\$20,000					\$20,000
WTP 3	Description	Replace Odor Control Panel & Seals on Odor Control					
	Budget Cost	\$20,000					\$20,000
WTP 3	Description	Generator Exhaust Fan Replacement					
	Budget Cost	\$10,000					\$10,000
Water System	Description	Valve Program	Valve Program	Valve Program	Valve Program	Valve Program	
	Budget Cost	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Water System	Description	AWIA - ERP Development					
	Budget Cost	\$50,000					\$50,000
Water System	Description						
	Budget Cost						\$0
Subtotal		\$576,000	\$150,000	\$250,000	\$100,000	\$400,000	\$1,476,000
VWCA IRRIGATION PUMP STATIONS							
Project Area							
Irrig. Pump Station No. 1	Description	Install Bypass Piping & Valves	Well & Motor Rebuilds	Well & Motor Rebuilds	Well & Motor Rebuilds	Well & Motor Rebuilds	
	Budget Cost	\$30,000	\$80,000	\$80,000	\$80,000	\$80,000	\$350,000
Irrig. Pump Station No. 1	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 1	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 1	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 1	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 1	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 2	Description	Well Motor and Pump Rebuild					
	Budget Cost	\$40,000					\$40,000
Irrig. Pump Station No. 2	Description	Install Bypass Piping & Valves					
	Budget Cost	\$30,000					\$30,000
Irrig. Pump Station No. 2	Description	Wet Well Coating					
	Budget Cost	\$100,000					\$100,000
Irrig. Pump Station No. 2	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 3	Description	HSP No. 4 - Motor Replacement					
	Budget Cost	\$12,000					\$12,000
Irrig. Pump Station No. 3	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 3	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 4	Description	HSP No. 3 - Motor Rewind (150 hp)					
	Budget Cost	\$7,500					\$7,500
Irrig. Pump Station No. 4	Description	Wet Well Coating					
	Budget Cost	\$100,000					\$100,000
Irrig. Pump Station No. 4	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 4	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 4	Description						
	Budget Cost						\$0
Irrig. Pump Station No. 4	Description						
	Budget Cost						\$0

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT

NORTH SUMTER UTILITIES - WATER & WASTEWATER SYSTEM

THE VILLAGES WATER CONSERVATION AUTHORITY - IRRIGATION & FIRE PROTECTION SYSTEM

FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL FIVE YEAR COST
Irrig. Pump Station No. 6	Description	HSP No. 3 - Motor Rewind (150 hp)					
	Budget Cost	\$7,500					\$7,500
Irrig. Pump Station No. 6	Description	HSP No. 4 - Replace Pump (150 hp)					
	Budget Cost	\$25,000					\$25,000
Irrig. Pump Station No. 6	Description	Install Bypass Piping & Valves					
	Budget Cost	\$30,000					\$30,000
Irrig. Pump Station No. 7	Description	HSP No. 1 - Motor Rewind (150 hp)					
	Budget Cost	\$7,500					\$7,500
Irrig. Pump Station No. 7	Description						
Irrig. Pump Station No. 7	Budget Cost						\$0
Irrig. Pump Station No. 7	Description						
Irrig. Pump Station No. 7	Budget Cost						\$0
Irrig. Pump Station No. 7	Description						
Irrig. Pump Station No. 7	Budget Cost						\$0
Irrig. Pump Station No. 8	Description						
Irrig. Pump Station No. 8	Budget Cost						\$0
Irrig. Pump Station No. 8	Description						
Irrig. Pump Station No. 8	Budget Cost						\$0
Irrig. Pump Station No. 9	Description						
Irrig. Pump Station No. 9	Budget Cost						\$0
Irrig. Pump Station No. 9	Description						
Irrig. Pump Station No. 9	Budget Cost						\$0
Irrig. Pump Station No. 10	Description						
Irrig. Pump Station No. 10	Budget Cost						\$0
Irrigation/Fire System	Description	VFD Program	VFD Program	VFD Program	VFD Program	VFD Program	
Irrigation/Fire System	Budget Cost	\$59,000	\$61,000	\$61,000	\$61,000	\$61,000	\$303,000
Irrigation/Fire System	Description	PLC Program	PLC Program	PLC Program	PLC Program	PLC Program	
Irrigation/Fire System	Budget Cost	\$55,000	\$57,000	\$57,000	\$57,000	\$57,000	\$283,000
Irrigation/Fire System	Description	Valve Program	Valve Program	Valve Program	Valve Program	Valve Program	
Irrigation/Fire System	Budget Cost	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Irrigation/Fire System	Description	Locking lids on Main Line Valves (8" & up)	Locking lids on Main Line Valves (8" & up)				
Irrigation/Fire System	Budget Cost	\$24,063	\$24,063				\$48,125
Subtotal		\$627,563	\$322,063	\$298,000	\$298,000	\$298,000	\$1,843,625

METER CHANGE-OUT PROGRAM

Project Area							
Residential Potable Meters (23)	Description	Resid. Meters & Parts (5%, 1,200)	Resid. Meters & Parts (5%, 1,200)	Resid. Meters & Parts (1%, 250)	Resid. Meters & Parts (1%, 250)		
	Budget Cost	\$208,773	\$208,773	\$43,494	\$43,494		\$548,028
Residential Irrigation Meters (21)	Description	Resid. Meters & Parts (5%, 1,200)	Resid. Meters & Parts (5%, 1,200)	Resid. Meters & Parts (1%, 250)	Resid. Meters & Parts (1%, 250)		
	Budget Cost	\$208,773	\$208,773	\$43,494	\$43,494		\$548,028
Commercial Potable Meters (42)	Description	Comm. Meters & Parts (3%, 13)	Comm. Meters & Parts (3%, 13)	Comm. Meters & Parts (3%, 13)	Comm. Meters & Parts (3%, 13)		
	Budget Cost	\$5,343	\$5,343	\$5,343	\$5,343		\$26,713
Commercial Irrigation Meters (6)	Description	Comm. Meters & Parts (3%, 20)	Comm. Meters & Parts (3%, 20)	Comm. Meters & Parts (3%, 20)	Comm. Meters & Parts (3%, 20)		
	Budget Cost	\$8,219	\$8,219	\$8,219	\$8,219		\$41,097
Metering System	Description	AMI Implementation (\$150 per meter)	AMI Implementation (\$150 per meter)				
Metering System	Budget Cost	\$1,800,000	\$1,800,000				\$3,600,000
Metering System	Description	AMI Implementation (\$150 per meter)	AMI Implementation (\$150 per meter)				
Metering System	Budget Cost	\$1,800,000	\$1,800,000				\$3,600,000
Subtotal		\$4,031,108	\$4,031,108	\$100,551	\$100,551	\$100,551	\$8,363,867

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT

NORTH SUMTER UTILITIES - WATER & WASTEWATER SYSTEM
THE VILLAGES WATER CONSERVATION AUTHORITY - IRRIGATION & FIRE PROTECTION SYSTEM
FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

NSCUDD GENERAL							
Project Area							
SCADA System	Description	SCADA Security and Upgrade	SCADA Security and Upgrade	SCADA Security and Upgrade	SCADA Security and Upgrade		
	Budget Cost	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000
Maintenance System	Description	6" - Trash Pump	AWIA Compliance	AWIA Compliance			
	Budget Cost	\$60,000	\$50,000	\$50,000			\$160,000
Develop Utility Standards	Description	Development of Utility Standards and Front Ends					
	Budget Cost	\$50,000					\$50,000
Utility Telemetry System	Description						
	Budget Cost						\$0
Subtotal		\$160,000	\$100,000	\$100,000	\$50,000	\$0	\$410,000
TOTAL ANNUAL COST		\$6,382,670	\$5,304,170	\$3,124,551	\$1,809,551	\$1,149,551	\$17,770,492

Budget Category Totals							
633 - Infrastructure Capital	\$5,639,170		\$4,842,108	\$2,166,551	\$1,431,551	\$666,551	\$14,745,930
462 - Building/Structure Maintenance/ < \$10K	\$89,500		\$0	\$80,000	\$0	\$105,000	\$274,500
622 - Buildings Capital	\$0		\$0	\$450,000	\$0	\$0	\$450,000
641 - Vehicles Capital	\$60,000		\$0	\$0	\$0	\$0	\$60,000
RR&R Jacobs > \$10K	\$594,000		\$462,063	\$428,000	\$378,000	\$378,000	\$2,240,063
		\$6,382,670	\$5,304,170	\$3,124,551	\$1,809,551	\$1,149,551	\$17,770,492

NSU / VWCA - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	19,551,064	17,768,965	15,511,068	14,173,072	12,936,858	14,186,522
Deposits	11,117,068	11,089,788	11,674,691	12,265,240	12,871,085	13,488,284
Expenditures	6,813,693	7,768,514	11,012,687	11,501,453	9,621,422	7,579,303
Capital Expenditures	3,085,474	5,579,171	2,000,000	2,000,000	2,000,000	2,000,000
Transfer to General R&R	3,000,000					
Ending Balance	17,768,965	15,511,068	14,173,072	12,936,858	14,186,522	18,095,504

Note: A total of \$3,685 in claims for storm related costs has been received FY19-20 with \$810 expected to be reimbursed at a future date.

Working Capital = Current Assets - Current Liabilities

Debt Service

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	222,642	222,642	222,642	222,642	222,642	222,642
Deposits	11,807,732	11,884,388	11,870,757	11,865,797	11,860,216	11,858,325
Expenditures	11,807,732	11,884,388	11,870,757	11,865,797	11,860,216	11,858,325
Ending Balance	222,642	222,642	222,642	222,642	222,642	222,642

RESERVES

General R & R Reserve

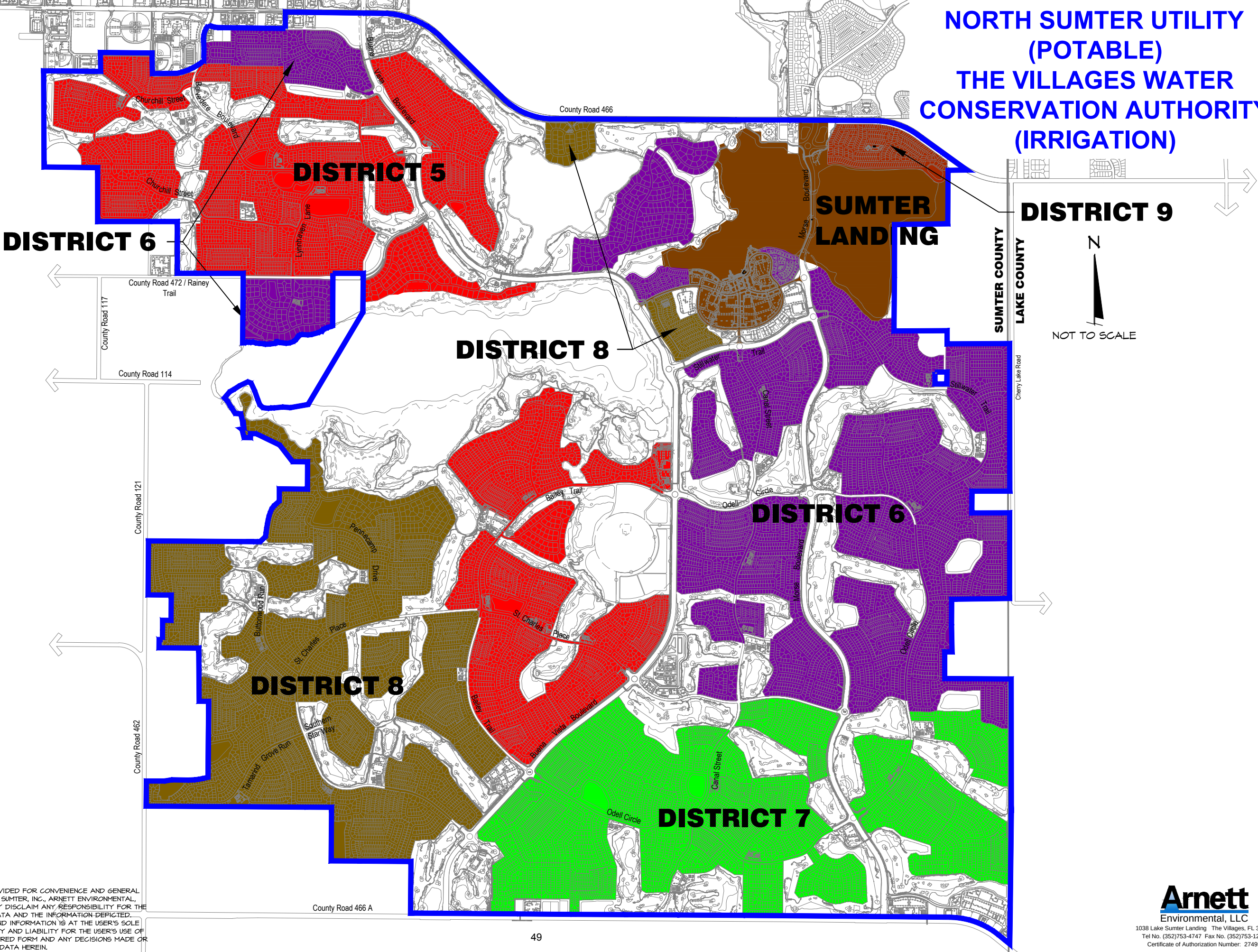
	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	12,117,050	15,117,050	15,117,050	15,117,050	15,117,050	15,117,050
Deposits	3,000,000	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	15,117,050	15,117,050	15,117,050	15,117,050	15,117,050	15,117,050

Capital Projects Reserve

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	416,334	416,334	416,334	416,334	416,334	416,334
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	416,334	416,334	416,334	416,334	416,334	416,334

FY19-20 Operating Budget	\$6,813,693
3 Months	\$1,703,423
4 Months	\$2,271,231

NORTH SUMTER UTILITY (POTABLE) THE VILLAGES WATER CONSERVATION AUTHORITY (IRRIGATION)



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Central Sumter Utility (CSU)

FISCAL YEAR 2020-21 BUDGET REPORT
Fund: 40.445 CSU

ACCOUNT DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 04/30/20	2020-21 REQUESTED BUDGET	2020-21 RECMD BUDGET	2020-21 RECMD AMT CHANGE	2020-21 RECMD % CHANGE
ESTIMATED REVENUES								
341.999 MISC REVENUE	0	0	0	633	1,000	1,000	1,000	
343.601 WATER FEES - RESIDENTIAL	0	0	0	882,133	2,600,000	2,600,000	2,600,000	
343.602 WATER FEES - COMMERCIAL	0	0	0	54,204	250,451	250,451	250,451	
343.603 SEWER FEES - RESIDENTIAL	0	0	0	1,675,883	4,800,000	4,800,000	4,800,000	
343.604 SEWER FEES - COMMERCIAL	0	0	0	126,410	567,000	567,000	567,000	
343.607 METER IMPACT FEES	0	0	0	781	0	0	0	
343.609 RECONNECT FEES	0	0	0	1,140	1,500	1,500	1,500	
343.613 RETURNED CHECK FEES (\$25)	0	0	0	438	800	800	800	
343.616 UTILITY LATE PENALTY FEE	0	0	0	2,142	3,000	3,000	3,000	
361.101 INT INCOME - CFB	0	0	0	4,393	2,500	2,500	2,500	
361.102 INT INCOME - CASH EQUIV	0	0	0	1,143	0	0	0	
361.103 INT INCOME - USB	0	0	0	23,755	5,000	5,000	5,000	
362.007 LEASE REVENUE	0	0	0	11,306	53,000	53,000	53,000	
366.001 CONTRIBUTIONS FROM DEVELOPER	0	0	0	602,029	0	0	0	
669.901 (ADD)/USE-WORKING CAPITAL	0	0	0	0	(1,133,237)	(1,133,237)	(1,133,237)	
TOTAL ESTIMATED REVENUES	0	0	0	3,386,390	7,151,014	7,151,014	7,150,014	
APPROPRIATIONS								
111 EXECUTIVE SALARIES	0	0	0	0	3,035	3,035	3,035	
211 SOCIAL SECURITY TAXES	0	0	0	0	188	188	188	
212 MEDICARE TAXES	0	0	0	0	44	44	44	
241 WORKER'S COMPENSATION	0	0	0	0	9	9	9	
311 MANAGEMENT FEES	0	0	0	0	350,000	350,000	350,000	
312 ENGINEERING SERVICES	0	0	0	20,726	162,901	162,901	162,901	
313 LEGAL SERVICES	0	0	0	0	0	0	0	
318 TECHNOLOGY SERVICES	0	0	0	0	40,000	40,000	40,000	
319 OTHER PROF SERVICES	0	0	0	0	110,500	110,500	110,500	
321 ACCOUNTING SERVICES	0	0	0	0	1,000	1,000	1,000	
322 AUDITING SERVICES	0	0	0	0	2,120	2,120	2,120	
323 TRUSTEE SERVICES	0	0	0	0	16,000	16,000	16,000	
324 ARBITRAGE SERVICES	0	0	0	0	1,200	1,200	1,200	
343 SYSTEMS MGMT SUPPORT	0	0	0	1,230	64,521	64,521	64,521	
349 MISC CONTRACTUAL SVCS	0	0	0	405,973	1,266,636	1,266,636	1,266,636	
412 POSTAGE	0	0	0	0	500	500	500	
431 ELECTRICITY	0	0	0	107,264	420,000	420,000	420,000	
433 WATER & SEWER	0	0	0	21,824	105,000	105,000	105,000	
442 EQUIPMENT RENTAL	0	0	0	4,725	20,000	20,000	20,000	
451 CASUALTY & LIABILITY INSURANCE	0	0	0	459	110,713	110,713	110,713	
462 BUILDING/STRUCTURE MAINT	0	0	0	54,326	258,200	258,200	258,200	
463 LANDSCAPE MAINT-RECURRING	0	0	0	0	6,000	6,000	6,000	
464 LANDSCAPE MAINT-NON RECURRING	0	0	0	0	5,000	5,000	5,000	
471 PRINTING & BINDING	0	0	0	0	2,000	2,000	2,000	
491 BANK CHARGES	0	0	0	0	50	50	50	
493 PERMITS & LICENSES	0	0	0	0	4,000	4,000	4,000	
497 LEGAL ADVERTISING	0	0	0	0	1,000	1,000	1,000	
499 MISC CURRENT CHARGES	0	0	0	0	0	0	0	
526 METER SUPPLIES	0	0	0	652	40,000	40,000	40,000	
529 OPERATING SUPPLIES OTHER	0	0	0	22,296	120,000	120,000	120,000	
633 INFRASTRUCTURE	0	0	0	5,153	742,645	742,645	742,645	
710 PRINCIPAL	0	0	0	0	105,000	105,000	105,000	
721 INTEREST EXP - SR DEBT	0	0	0	1,328,445	2,826,333	2,826,333	2,826,333	
722 INTEREST EXP - SUBORDINATE	0	0	0	172,233	366,419	366,419	366,419	
730 MISC BOND EXPENSES	0	0	0	786,125	0	0	0	
TOTAL APPROPRIATIONS	0	0	0	2,931,431	7,151,014	7,151,014	7,151,014	

Central Sumter Utilities Account Descriptions

Revenue

341999	Misc Revenue	P-card rebate
343601	Water Fees – Residential	Fees collected for water usage in both Residential and Commercial locations
343602	Water Fees – Commercial	
343603	Sewer Fees – Residential	Fees collected for sewer usage in both Residential and Commercial locations
343604	Sewer Fees – Commercial	
343607	Meters Impact Fee	One time meter installation fee
343609	Reconnect Fees	Fees collected to restore service after a discontinuance
343613	Check Fees (\$25)	Fees charged for non-sufficient funds check return
343616	Utility Late Penalty Fee	Fees charged for late utility payments
361101	Interest Income - CFB	Interest earned on funds held in Citizen's First Bank
361102	Interest Income - SBA	Interest earned on funds held in the State Board of Administration
361103	Interest Income - USB	Interest earned on bond funds held in US Bank
362007	Lease Revenue	Fees collected for water tower lease

Expenses

110	Personnel Services	Portion of salary costs for NSCUDD Board Supervisors
311	Management Fees	District's allocated portion of General Government expenses
312	Engineering Services	Utility Engineer functions including assisting with water system planning and management and water use compliance
313	Legal Services	Costs to have legal representation at board meetings and research conducted by the attorney on the board's behalf
318	Technology Services	District's allocated portion of General Government IT expenses
319	Other Professional Services	Services include performing location and investment management
321	Accounting Services	Dissemination Agent fees
322	Auditing Services	Fees for external auditing firm to perform interim audits mid-year and final audits at year-end
323	Trustee Services	Fees for trustee services for bond funds
324	Arbitrage Services	Fees for arbitrage services for bond funds
343	Systems Management Support	Costs for direct IT expenses and ongoing software renewals
349	Misc. Contractual Services	Contract for O&M of utility operations
412	Postage	Postage for high-consumption letters, and shipment of meters in need of repair
431	Electricity	Electric costs for utility operations
433	Water & Sewer	Water provided by the City of Wildwood for irrigation, a onetime charge for the interconnect between utilities
442	Equipment Rental	Rental of a Crane Truck for utility repairs
451	Casualty & Liability Insurance	Insurance for property owned by the District; Liability insurance for Board Supervisors

Central Sumter Utilities Account Descriptions

462	Building/Structure Maintenance	Bee Removal, Miscellaneous repairs, Pest control, Pressure Washing, Light Sweeps, Repair, Replacement, and Rehabilitation Projects, Water Tower Maintenance and Painting, Exterior Painting of Tanks
463	Landscape Maintenance – Recurring	Contractual landscape services; pine straw applications
464	Landscape Maintenance – Non-Recurring	Non-Routine landscape services such as plant replacements as needed
471	Printing & Binding	Printing expenses for Consumer Confidence Reports
491	Bank Charges	ACH expenses; check orders
493	Permits & Licenses	FDEP annual operation fee; chemical and fuel storage tanks annual fees
497	Legal Advertising	Charges for notices posted in the Daily Sun
499	Misc Current Charges	Filing fees for liens and miscellaneous expenses
526	Meter Supplies	Meters and meter parts not associated with the Meter Change Out Program
529	Operating Supplies – Other	Chemical costs including chlorine gas, sulfuric acid, sodium hypochlorite and alum
633	Infrastructure	Includes purchases associated with new construction and improvements to infrastructure, outside of the scope of routine maintenance, with a project cost of \$10,000 or more
700	Debt Service	The current year interest and principal payments for the utility bond

FY2020-21 CSU Capital Projects

Account	Facility/Location		Project	Budget Cost
633	CSU Wastewater Plant	Sludge Holding Tanks	Add Vibration Couplers to Blower Piping	\$20,000
633	CSU Wastewater Plant	Belt Filter Press	Polymer Feed System	25,000
633	CSU Lift St & Collection	Lift Station No. 23	New Grinder Pumps	60,000
633	System Wide	Metering System	Meter Change Out program	55,070
633	System Wide	Metering System	AMI Implementation (\$75 per meter)	532,575
633	CSU General	SCADA System	SCADA Security and Upgrade	50,000
			Total	\$742,645

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT
CENTRAL SUMTER UTILITIES - WATER & WASTEWATER SYSTEM
FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

CSU WASTEWATER PLANT		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL 5 YR COST
Project Area							
Headworks	Description						
	Budget Cost		Auto Screen Bypass \$35,000				\$35,000
Headworks	Description						
	Budget Cost						\$0
Oxidation Ditch	Description						
	Budget Cost		Clean OD No. 1 \$50,000				\$50,000
Oxidation Ditch	Description						
	Budget Cost			Clean OD No. 2 \$50,000			\$50,000
Oxidation Ditch	Description						
	Budget Cost						\$0
Surge Tank	Description						
	Budget Cost		Clean Surge Tank \$50,000				\$50,000
Surge Tank	Description						
	Budget Cost						\$0
Clarifiers	Description						
	Budget Cost						\$0
Sodium Hypochlorite Facilities	Description						
	Budget Cost		Replace Metering Pumps \$30,000	Design Hypo Storage Tanks \$15,000	Replace Hyp Storage Tanks \$125,000		\$170,000
Traveling Bridge Filters	Description						
	Budget Cost		Study Filter Effluent Weir to Optimize filters \$5,000		Replace Sand (3) \$60,000		\$65,000
Traveling Bridge Filters	Description						
	Budget Cost						\$0
Childine Contact Chamber	Description						
	Budget Cost				Recoat CCC \$150,000		\$150,000
Reclaimed Water System	Description						
	Budget Cost			Online TSS Meter \$15,000			\$15,000
Sludge Holding Tanks	Description						
	Budget Cost		Add Vibration Couplers to Blower Piping \$20,000				\$20,000
Belt Filter Press	Description						
	Budget Cost		Polymer Feed System \$25,000				\$25,000
Belt Filter Press	Description						
	Budget Cost		Rollers and Conveyor \$50,000				\$50,000
Vac Truck Storage Building	Description						
	Budget Cost						\$0
Plant Site	Description				Facility Painting \$100,000		\$100,000
	Budget Cost						\$0
Plant Site	Description						
	Budget Cost						\$0
Lift Station	Description						
	Budget Cost		Replace pump Rails and Coat \$75,000				\$75,000
Subtotal		\$130,000	\$240,000	\$385,000	\$100,000	\$0	\$855,000

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT
CENTRAL SUMTER UTILITIES - WATER & WASTEWATER SYSTEM
FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL 5 YR COST
	Budget Cost						\$0
	Description						
	Budget Cost						\$0
	Description						
	Budget Cost			Add Drain to Valve Vault \$5,000			\$5,000
	Description			Coat Existing Wet Well & Drop Pipes (80% Wear) \$50,000			\$50,000
	Budget Cost						
	Description			Add Drain to Valve Vault \$5,000			\$5,000
	Budget Cost				ARV Replacements 4/year \$50,000	ARV Replacements 4/year \$50,000	\$100,000
	Description						
Collection System	Budget Cost						\$0
	Description						
	Budget Cost						\$0
Subtotal		\$60,000	\$0	\$75,000	\$80,000	\$50,000	\$265,000
CSU POTABLE WATER SYSTEM							
Project Area							
WTP 1	Description	Pipe Painting	Lighting Protection on Degasifier	Iron Filter PLC Replacement			
	Budget Cost	Part of Contract	\$75,000	\$30,000			\$105,000
WTP 1	Description	Add Missing Anchor Bolts and Concrete Supports	EST Grounding/Lighting Protection				
	Budget Cost	\$5,000	20000				\$25,000
WTP 1	Description	Check Iron Filter Media					
	Budget Cost	\$2,000					\$2,000
Water System	Description	AWIA - ERP Development					
	Budget Cost	\$50,000					\$50,000
Water System	Description						
	Budget Cost						\$0
Water System	Description						
	Budget Cost						\$0
Subtotal		\$57,000	\$95,000	\$30,000	\$0	\$0	\$182,000
METER REPAIRS							
Project Area							
Residential Potable Meters (13,863)	Description	Resid. Meters & Parts (2%, 300)	Resid. Meters & Parts (2%, 300)	Resid. Meters & Parts (2%, 300)	Resid. Meters & Parts (2%, 300)	Resid. Meters & Parts (2%, 300)	
	Budget Cost	\$52,193	\$52,193	\$52,193	\$52,193	\$52,193	\$260,966
Commercial Potable Meters (339)	Description	Comm. Meters & Parts (2%, 7)	Comm. Meters & Parts (2%, 7)	Comm. Meters & Parts (2%, 7)	Comm. Meters & Parts (2%, 7)	Comm. Meters & Parts (2%, 7)	
	Budget Cost	\$2,877	\$2,877	\$2,877	\$2,877	\$2,877	\$14,384
Metering System	Description	AMI Implementation (\$75 per meter)	AMI Implementation (\$75 per meter)				
	Budget Cost	\$532,575	\$532,575				\$1,065,150
Subtotal		\$587,645	\$587,645	\$55,070	\$55,070	\$55,070	\$1,340,500

NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT
CENTRAL SUMTER UTILITIES - WATER & WASTEWATER SYSTEM
FIVE YEAR CAPITAL IMPROVEMENT & MAJOR MAINTENANCE PLAN

CSU GENERAL		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL 5 YR COST
Project Area							
SCADA System	Description	SCADA Security and Upgrade	SCADA Security and Upgrade	SCADA Security and Upgrade	SCADA Security and Upgrade	SCADA Security and Upgrade	
	Budget Cost	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Maintenance System	Description		AWIA Compliance				
	Budget Cost		\$50,000	\$50,000			\$100,000
Develop Utility Standards	Description	Development of Utility Standards and Front Ends					
	Budget Cost	\$50,000					\$50,000
Utility Telemetry System	Description						
	Budget Cost						\$0
Subtotal		\$100,000	\$100,000	\$100,000	\$50,000	\$50,000	\$400,000
TOTAL ANNUAL COST		\$934,645	\$1,022,645	\$645,070	\$285,070	\$155,070	\$3,042,500

Budget Category Totals							
633 - Infrastructure Capital 462 - Building/Structure Maintenance/ < \$10K 622 - Buildings Capital 641 - Vehicles Capital RR&R Jacobs > \$10K		\$742,645	\$922,645	\$510,070	\$235,070	\$105,070	\$2,515,500
		\$62,000	\$50,000	\$135,000	\$0	\$0	\$247,000
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
		\$130,000	\$50,000	\$0	\$50,000	\$50,000	\$280,000

CSU - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2019-20 Amended(1)	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	590,259	866,256	1,999,493	2,048,902	2,564,032	3,407,395
Deposits	2,376,797	5,091,499	4,362,107	4,585,641	4,820,232	5,066,513
Expenditures	2,100,800	3,215,617	3,390,053	3,560,441	3,741,799	3,929,143
Capital Expenditures	0	742,645	922,645	510,070	235,070	105,070
Ending Balance	866,256	1,999,493	2,048,902	2,564,032	3,407,395	4,439,695

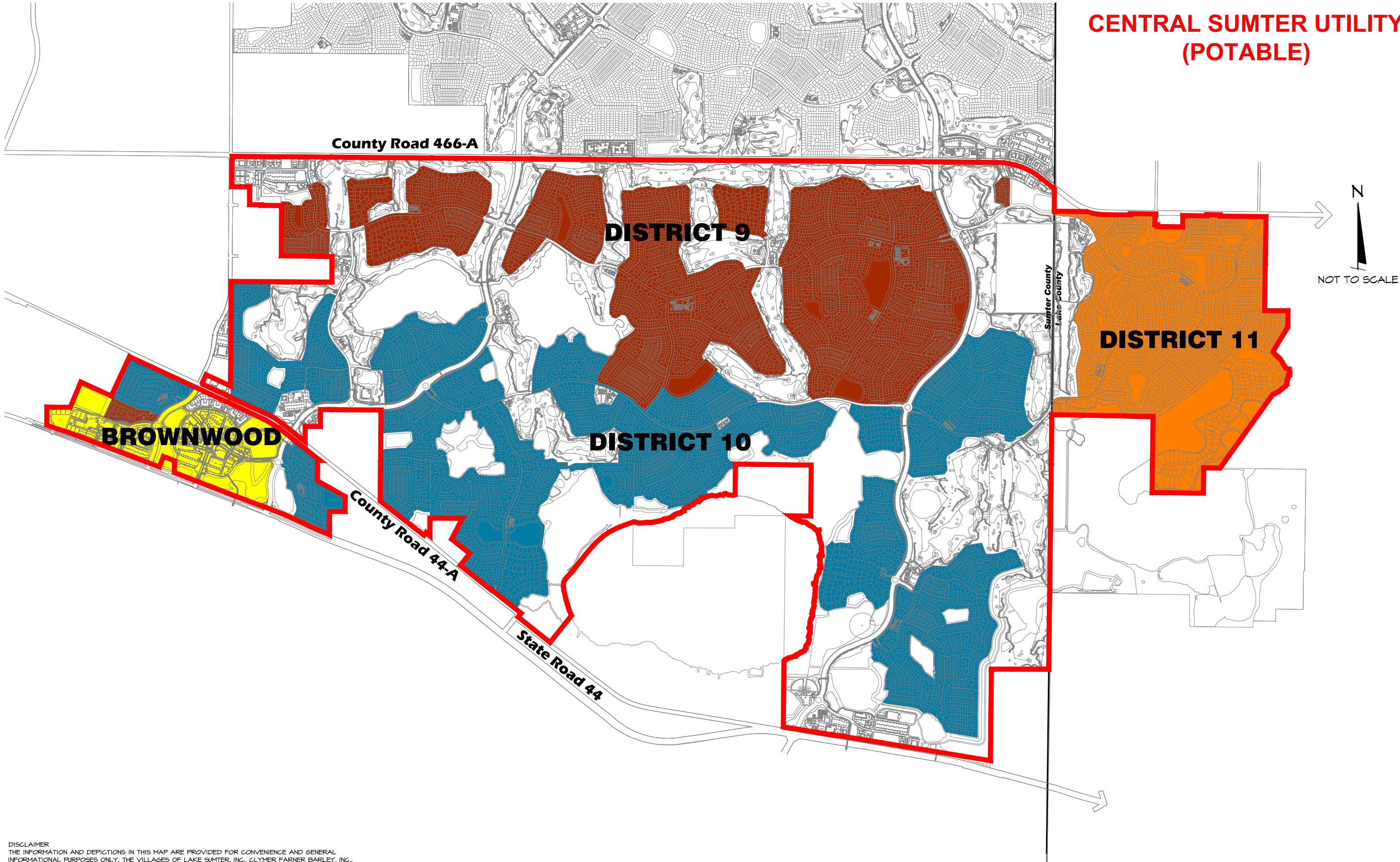
(1) This column reflects the FY2019-20 Budget Resolution that will be presented at the July 2020 Board meeting.

Debt Service	2019-20 Amended(1)	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	0	0	0	0	0	0
Deposits	4,140,925	3,192,752	4,129,250	4,118,000	4,101,000	4,077,750
Expenditures	4,140,925	3,192,752	4,129,250	4,118,000	4,101,000	4,077,750
Ending Balance	0	0	0	0	0	0

(1) This column reflects the FY2019-20 Budget Resolution that will be presented at the July 2020 Board meeting.

FY19-20 Operating Budget	\$2,100,800
3 Months	\$525,200
4 Months	\$700,267

CENTRAL SUMTER UTILITY (POTABLE)



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Sumter Sanitation Fund (SSF)

FISCAL YEAR 2020-21 BUDGET REPORT
Fund: 40.444 SUMTER SANITATION FUND

ACCOUNT DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 04/30/20	2020-21 REQUESTED BUDGET	2020-21 RECMD BUDGET	2020-21 RECMD AMT CHANGE	2020-21 RECMD % CHANGE
ESTIMATED REVENUES							0	
341.908 ELECTRIC REIMBURSEMENT	0	0	0	23	0	0	0	
341.999 MISC REVENUE	18,773	18,000	18,000	10,934	18,540	18,540	540	3%
343.401 SOLID WASTE - RESIDENTIAL	11,071,176	11,965,043	11,965,043	6,994,544	13,700,000	13,700,000	1,734,957	15%
343.402 SOLID WASTE - COMMERCIAL	1,000,402	1,050,177	1,050,177	624,242	1,202,453	1,202,453	152,276	15%
343.404 SOLID WASTE-LATE PYMT PNTY FEE	14,342	15,000	15,000	9,623	17,175	17,175	2,175	15%
343.405 SW FEE-RESIDENTIAL-FP	439,247	476,300	476,300	278,938	545,364	545,364	69,064	15%
343.406 SW FEE-COMMERCIAL-FP	0	2,598	2,598	0	2,676	2,676	78	3%
343.408 SW-LT PYMT PEN FEE-FP	0	0	0	128	0	0	0	
361.101 INT INCOME - CFB	6,301	5,000	5,000	2,285	0	0	(5,000)	(100)%
361.102 INT INCOME - CASH EQUIV	49,780	45,000	45,000	18,517	30,000	30,000	(15,000)	(33)%
361.103 INT INCOME - USB	126,454	95,000	95,000	42,556	75,000	75,000	(20,000)	(21)%
361.306 FLGIT-UNREALIZED GAIN/LOSS	21,908	0	0	9,180	0	0	0	
361.307 LTP UNREALIZED GAIN/LOSS	2,768	0	0	(31,764)	0	0	0	
361.309 FLFIT-UNREALIZED GAIN/LOSS	(202)	0	0	445	0	0	0	
361.404 FMIVT-REALIZED GAIN/LOSS	4	0	0	0	0	0	0	
361.409 FLFIT-REALIZED GAIN/LOSS	8,219	0	0	3,456	0	0	0	
669.901 (ADD)/USE-WORKING CAPITAL	0	(553,775)	(553,775)	0	(473,604)	(473,604)	80,171	(14)%
669.903 (ADD)/USE-GENERAL R&R	0	2,000,000	2,000,000	0	0	0	(2,000,000)	(100)%
TOTAL ESTIMATED REVENUES	12,759,172	15,118,343	15,118,343	7,963,107	15,117,604	15,117,604	(739)	(0)%
APPROPRIATIONS							0	
111 EXECUTIVE SALARIES	5,266	6,634	6,634	2,418	7,351	7,351	717	11%
211 SOCIAL SECURITY TAXES	327	410	410	150	455	455	45	11%
212 MEDICARE TAXES	76	95	95	35	106	106	11	12%
241 WORKER'S COMPENSATION	13	18	18	0	20	20	2	11%
311 MANAGEMENT FEES	155,228	170,751	170,751	102,769	184,411	184,411	13,660	8%
313 LEGAL SERVICES	4,829	11,527	11,527	3,131	13,373	13,373	1,846	16%
318 TECHNOLOGY SERVICES	12,431	13,674	13,674	8,544	14,768	14,768	1,094	8%
319 OTHER PROF SERVICES	24,472	268	888	394	873	873	605	226%
321 ACCOUNTING SERVICES	1,000	1,020	1,020	0	1,000	1,000	(20)	(2)%
322 AUDITING SERVICES	5,814	5,726	5,726	4,360	5,135	5,135	(591)	(10)%
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258	14,258	0	0%
343 SYSTEMS MGMT SUPPORT	158	111	111	68	103	103	(8)	(7)%
349 MISC CONTRACTUAL SVCS	6,882,462	7,165,000	7,165,000	4,169,265	7,551,600	7,551,600	386,600	5%
412 POSTAGE	1,100	3,382	3,382	0	3,895	3,895	513	15%
438 RECYCLING EXPENSES - FP	6,360	14,000	14,000	9,730	0	0	(14,000)	(100)%
439 RECYCLING EXPENSES - NON FP	311,631	686,000	686,000	476,756	0	0	(686,000)	(100)%
443 VEHICLE RENTAL	604	0	0	0	0	0	0	
445 GROUND LEASE	18,000	18,381	18,381	12,000	18,381	18,381	0	0%
461 EQUIPMENT MAINTENANCE	20,575	20,400	19,780	12,707	20,000	20,000	(400)	(2)%
471 PRINTING & BINDING	1,532	5,120	5,120	939	8,000	8,000	2,880	56%
499 MISC CURRENT CHARGES	989,938	1,023,900	1,023,900	595,896	3,312,000	3,312,000	2,288,100	223%
521 GASOLINE/DIESEL	801	70,297	70,297	0	61,500	61,500	(8,797)	(13)%
522 OPERATING SUPPLIES	0	3,121	3,121	0	3,000	3,000	(121)	(4)%
524 NON CAPITAL FF&E	110,800	35,000	35,000	0	25,000	25,000	(10,000)	(29)%
611 LAND	0	600,000	600,000	0	0	0	(600,000)	(100)%
622 BUILDINGS	0	1,400,000	1,400,000	0	0	0	(1,400,000)	(100)%
711 SENIOR DEBT	995,000	1,050,000	1,050,000	1,050,000	1,105,000	1,105,000	55,000	5%
712 JUNIOR DEBT	75,000	85,000	85,000	85,000	85,000	85,000	0	0%
721 INTEREST EXP - SR DEBT	2,336,250	2,283,750	2,283,750	1,332,185	2,256,125	2,256,125	(27,625)	(1)%
722 INTEREST EXP - SUBORDINATE	184,750	180,500	180,500	105,290	176,250	176,250	(4,250)	(2)%
911 TRF TO GENERAL R&R	250,000	250,000	250,000	145,835	250,000	250,000	0	0%
TOTAL APPROPRIATIONS	12,408,675	15,118,343	15,118,343	8,131,730	15,117,604	15,117,604	(739)	(0)%

Sumter Sanitation Account Descriptions

Revenue

341908	Electric Reimbursement	Electric rebates from SECO (Capital Credits)
341999	Misc Revenue	Fuel Rebate and Reimbursement of utilization of parking lot.
343401	Solid Waste – Residential	Fees collected for sanitation services in both Residential and Commercial locations
343402	Solid Waste – Commercial	
343404	Solid Waste - Late Pymnt Penalty	Fees charged for late monthly payments
343405	SW Fees – Residential FP	Fees collected for sanitation services in both Residential and Commercial locations in Fruitland Park-District 11
343406	SW Fees – Commercial FP	
343408	SW Fees – Late Payment Pen Fee-FP	Late payment penalty fee for Fruitland Park locations.
361101	Interest Income - CFB	Interest earned on funds held in Citizen's First Bank
361102	Interest Income - SBA	Interest earned on funds held in the State Board of Administration
361103	Interest Income - USB	Interest earned on bond funds held in US Bank
361306	Unrealized Gain(Loss)-FLGIT	Unrealized gains and losses in FLGIT (Non-Budgetary)
361307	LTP Unrealized Gain(Loss)	Unrealized gains and losses in LTP (Non-Budgetary)
361309	Unrealized Gain(Loss)-FLFIT	Unrealized gains and losses in FLFIT (Non-Budgetary)
361404	FMIVT - Realized Gain(Loss)	Realized gains and losses in FMIVT (Non-Budgetary)
361409	FLFIT - Realized Gain(Loss)	Realized gains and losses in FLFIT (Non-Budgetary)

Expenses

110	Personnel Services	Portion of salary costs for NSCUDD Board Supervisors
311	Management Fees	District's allocated portion of General Government expenses
313	Legal Services	Costs to have legal representation at board meetings and research conducted by the attorney on the board's behalf
318	Technology Services	District's allocated portion of General Government IT expenses
319	Other Professional Services	Services include performing investment management
321	Accounting Services	Dissemination Agent fees (bond related)
322	Auditing Services	Fees for external auditing firm to perform interim audits mid-year and final audits at year-end
323	Trustee Services	Fees for trustee services for bond funds
343	Systems Management Support	Costs for direct IT expenses and ongoing software renewals
349	Misc. Contractual Services	Contract for solid waste collection
412	Postage	Postage for letters informing residents of the rules of recycling
438	Recycling expenses - FP	Costs for transportation and processing of recyclables.
439	Recycling expenses Non-FP	
443	Vehicle Rental	Vehicle lease payments.
445	Ground Lease	Property lease for contractor operations
461	Equipment Maintenance	Miscellaneous maintenance costs as needed
471	Printing & Binding	Printing expenses for brochures
499	Misc Current Charges	Hauling and disposal fees for three counties
521	Gasoline/Diesel	Actual fuel costs exceeding amount per CH2MHILL agreement
522	Operating Supplies	Miscellaneous operating supplies
524	Non-Capital FF&E	Furniture, fixtures, and equipment that have an individual cost of less than \$10,000
611	Land	Property for relocation of Sanitation Operations
622	Buildings	Space for maintenance, storage, and overall operations
700	Debt Service	The current year interest and principal payments for the utility bond

SANITATION - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	1,915,164	2,468,939	2,942,543	3,497,995	4,076,099	4,670,145
Deposits	10,072,868	11,968,833	12,542,050	13,067,016	13,607,109	14,163,129
Expenditures	9,269,093	11,245,229	11,736,598	12,238,912	12,763,064	13,310,018
Transfer to General R&R	250,000	250,000	250,000	250,000	250,000	250,000
Ending Balance	2,468,939	2,942,543	3,497,995	4,076,099	4,670,145	5,273,255

Working Capital = Current Assets - Current Liabilities

Debt Service

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	140,127	140,127	140,127	140,127	140,127	140,127
Deposits	3,599,250	3,622,375	3,592,250	3,586,750	3,583,000	3,580,750
Expenditures	3,599,250	3,622,375	3,592,250	3,586,750	3,583,000	3,580,750
Ending Balance	140,127	140,127	140,127	140,127	140,127	140,127

RESERVES

General R & R Reserve

	2019-20 Amended	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	2,400,000	650,000	900,000	1,150,000	1,400,000	1,650,000
Deposits	250,000	250,000	250,000	250,000	250,000	250,000
Expenditures	2,000,000	0	0	0	0	0
Ending Balance	650,000	900,000	1,150,000	1,400,000	1,650,000	1,900,000

FY19-20 Operating Budget	\$9,269,093
3 Months	\$2,317,273
4 Months	\$3,089,698