



Seat 1 - Jerry Watts, Director
Seat 2 - Charlie Smith, Chairman
Seat 3 - Thomas Hosken, Director
Seat 4 - Dominic Berardi, Vice Chairman
Seat 5 - Matthew Friedland, Director
Seat 6 - Richard Rademacher, Director
Seat 7 - Diane Spencer, Director

Monthly Board Meetings are held at:
Savannah Recreation Center
1545 Buena Vista Blvd.
The Villages, Florida 32162

AGENDA

July 7, 2020
9:00 AM

The District encourages citizen participation in the democratic process and recognizes and protects the right of freedom of speech afforded to all. As the Board conducts the business of the District, rules of civility shall apply. District Board Directors, Staff members, and members of the public are to communicate respectfully. It is preferred that persons speak only when recognized by the Board Chair and, at that time, refrain from engaging in personal attacks or derogatory or offensive language. Persons who are deemed to be disruptive and negatively impact the efficient operation of the meeting shall be subject to removal after two verbal warnings.

Notice to Public: Audience Comments on all issues will be received by the Board.

1. Call to Order
 - A. Roll Call
 - B. Pledge of Allegiance
 - C. Observation of Moment of Silence
 - D. Welcome Meeting Attendees

NEW BUSINESS:

2. Approval of the Minutes
Approval of the Minutes for the Meetings on May 6, 2020, May 14, 2020 and the Budget Workshop held on May 28, 2020.
3. Budget Resolution 20-06: Approve FY20-21 Proposed Budget
Adoption of Resolution 20-06 to approve the Fiscal Year 2020-21 Proposed Budget.

INFORMATIONAL ITEMS ONLY:

4. Financial Statement
Financial Statement as of May 31, 2020

REPORTS AND INPUT:

5. District Manager Reports
6. District Counsel Reports
7. Supervisor Comments

8. Audience Comments

9. Adjourn

HOSPITALITY * STEWARDSHIP * INNOVATION & CREATIVITY * HARD WORK

NOTICE

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. Audio recordings of Board meetings, workshops or public hearings are available for purchase per Florida Statute 119.07 through the District Clerk for \$1.00 per CD requested. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (352) 751-3939 at least five calendar days prior to the meeting.



AGENDA REQUEST

TO: Board of Directors
North Sumter County Utility Dependent District

FROM: Jennifer McQueary, District Clerk

DATE: 7/7/2020

SUBJECT: Approval of the Minutes

ISSUE: Approval of the Minutes for the Meetings on May 6, 2020, May 14, 2020 and the Budget Workshop held on May 28, 2020.

ANALYSIS/INFORMATION: Staff requests approval of the Minutes for the Meetings on May 6, 2020, May 14, 2020 and the Budget Workshop held on May 28, 2020.

STAFF RECOMMENDATION: Staff recommends approval of the Minutes for the Meetings on May 6, 2020, May 14, 2020 and the Budget Workshop held on May 28, 2020.

MOTION: Motion to approve the Minutes for the Meetings on May 6, 2020, May 14, 2020 and the Budget Workshop held on May 28, 2020.

ATTACHMENTS:

Description	Type
▣ May 6, 2020	Cover Memo
▣ May 14, 2020	Cover Memo
▣ May 28, 2020	Cover Memo

**MINUTES OF MEETING
NORTH SUMTER COUNTY UTILITY
DEPENDENT DISTRICT**

A Meeting of the Board of Directors of North Sumter County Utility Dependent District was held on Wednesday, May 6, 2020 at 1:00 p.m. at the Savannah Recreation Center, 1545 Buena Vista Blvd., The Villages, Florida, 32162.

Board members present and constituting a quorum:

Charlie Smith	Chairman
Dominic Berardi	Vice Chairman
Matt Friedland	Board Director
Richard Rademacher	Board Director
Jerry Watts	Board Director
Tom Hosken	Board Director
Diane Spencer	Board Director

Staff Present:

Richard Baier	District Manager
Kenny Blocker	Assistant District Manager
Anne Hochsprung	Finance Director
Brittany Wilson	Director of Technology and Board Support Services
Candice Harris	Deputy District Clerk

FIRST ORDER OF BUSINESS:

Call to Order

A. Roll Call

Chairman Smith called the meeting to order at 1:00 p.m. and stated for the record that all Board Directors were present representing a quorum.

B. Pledge of Allegiance

The Chairman led the Pledge of Allegiance.

C. Observation of Moment of Silence

The Chairman led the Board and residents in a moment of silence.

D. Welcome Meeting Attendees

The Board welcomed the meeting attendees present.

SECOND ORDER OF BUSINESS: Solid Waste Plan Update

Richard Baier, District Manager, welcomed all residents in attendance and provided an overview of the previous Solid Waste Management Plan (SWMP) Meetings. Mr. Baier advised the Board had previously provided direction to review the contract to look for a more sustainable alternative as compared to the long haul transport, review the recyclables as to a secondary market, to ensure there is a contract that contemplated long-term solutions, and to review the white goods hauling program.

Kenny Blocker, Assistant District Manager, reviewed the purpose of the meeting advising the District is preparing a SWMP. The SWMP is being developed in a transparent manner, with input from the residents. Mr. Blocker stated the meeting will provide an update to the Board and residents regarding the solid waste and recycling program alternatives and advised Staff will prepare contracts based on the guidance received by the Board at the meeting today.

Mr. Blocker introduced John Wood of Integrated Water Solutions who was attending the meeting virtually via phone conference.

Mr. Wood began reviewing a PowerPoint advising the District is in process of preparing a SWMP and provided the following highlights of the previous meetings:

- June: The Board discussed the solid waste and recycling program in The Villages and provided an overview of the current trends for solid waste and recycling.
- August: A workshop was held with residents and the Board to collect information and identify preferences.
- October: A workshop was held providing a presentation of options for residents and comments were provided by the Board.
- November: Recommendations were provided to the Board.
- January – A project update was provided.

Mr. Wood advised the District has developed goals for the solid waste and recycling program, based on community input. The goals focus on maintaining a high level of satisfaction for collection of solid waste, recycling, yard trash and bulky waste; providing an education program to ensure that residents are aware of the current program and understand how to optimize the program and to provide recycling and disposal services, but allowing flexibility in the future to keep the program cost-effective. Mr. Wood reviewed a summary of the previous meeting held and provided the following review of the topics:

- Discussed existing solid waste and recyclables program in The Villages.
- Provided an overview of the current trends for solid waste and recycling (Globally, Nationally, Florida and The Villages).
- Discussed the difficulty in marketing recyclables due to policies and restrictions that Asian countries have placed on the import of recyclables.

Mr. Wood reviewed the following solid waste operations in The Villages:

- Amount of material collected in 2019
 - Residential Waste: 22,329 tons
 - Commercial Waste: 7,607 tons
 - Recyclables: 11,041 tons
 - Brush: 6,621 tons
 - Total: 47,598 tons
- Equipment
 - 11 Solid waste rear loading trucks
 - 6 Recycling rear loading trucks
 - 2 Commercial front loading trucks
 - 1 Bulk/White Goods truck

Additional information from the June workshop was provided at the August workshop based on the questions received. The audience had an opportunity to express their desires and preferences related to the program, followed by breakout sessions to discuss the program in greater detail.

Mr. Wood advised at the November meeting, topics were discussed regarding potential options for the Recycling Program and Solid Waste Disposal. The Board requested Staff examine options and develop final options based on the following:

- Improve Collections
- Preference of sustainable disposal methods compared to long-haul landfill disposal
- White goods disposal
- Education and public outreach consistent with the future program
- Preliminary negotiations for management of recyclables and solid waste with privately owned facilities

Mr. Wood stated there are various options for the Residential Recycling Program, such as improving recycling under the current program through education; stop recycling materials that have no market value (newspaper, mixed paper, mixed plastics and glass); increase recycling through education and additional materials and consideration of use of Energy from Waste (EfW) facility. The District's cost to recycle is higher than the cost to landfill, \$80 per ton cost to recycle and \$41 per ton for landfill disposal in Fiscal Year 2020/2021. The more material recycled, the higher the household assessment.

The following Solid Waste Management Options available were reviewed:

- Identify solid waste facilities within 75 miles
- Screen facilities that would accept material from The Villages
- Determine haul distance and tipping fee
- Determine total cost and household assessment

Mr. Wood advised in December 2012, North Sumter County Utility Dependent District (NSCUDD) issued \$54.6 M bonds for the purchase of Sumter Sanitation. NSCUDD recently reviewed the sufficiency of the Fund's revenues to meet its ten-year financial requirements. In Fiscal Year 2019, the minimum debt service coverage was not achieved; there was a shortfall of \$450,000. The Board approved an increase in the monthly Household Assessment from \$17.90 to \$19.38 for Fiscal Year 2020.

Mr. Wood reviewed the following Board direction provided at the November meeting:

- Direct Jacobs to continue to optimize truck routing based on proposed changes and evaluate truck size to provide a cost effective system

- Consider a fee for bulky waste/white goods pickup
- Review recycling options
- Enter into preliminary negotiations for long-term management of recyclables and solid waste with privately-owned facilities
- Preference of more sustainable disposal methods (local EfW) compared to long-haul landfill disposal
- Staff develop final options and report back to the Board

Mr. Wood advised Jacobs will implement various improvements to meet Board direction. Jacobs will continue to optimize routing using a GPS-based system; evaluate yard waste collection in the winter; and evaluate larger truck size to provide a cost effective system and continue to improve the bulk waste white goods program. The current system is an on-call service, operating five (5) days per week. In 2019 there were 10,879 pick-ups of material of bulk items including furniture, bicycles, lawn mowers, mattresses, toilets, carpeting, white goods, computers, and other electronic equipment. There is a potential fee of \$10 per pick up to recover some of the costs.

A review of the definitions of final options was provided advising the following:

- Waste Management, Inc. (WMI): No change from current plan; MSW, recycling and yard waste to WMI Transfer Station
- Covanta and Waste Management, Inc.: MSW to Covanta EfW; Recycling and yard waste to WMI Transfer Station
- Covanta: All material collected commingled and taken to EfW

Mr. Wood provided a review on the number of times a collection truck drives past a house, miles traveled, recycling rate and sanitation fee per household and requested direction from the Board regarding the following:

- Finalize the Solid Waste Management Plan
- Fee for bulky waste/white goods pickup
- Finalize negotiations for long-term of management of recyclables and solid waste with privately-owned facilities
- Report back to the Board at the June 18th Board meeting.

Board Director Rademacher advised the Board has previously held meetings regarding recycling and waste management and stated it is unfortunate the vote must occur during the Covid-19 pandemic where many residents are fearful to attend public meetings. Board Director Rademacher advised he has reviewed the audio of previous meetings where the vast majority of public comment has centered on consumer satisfaction with the current services and expanding the flow of recycling. Board Director Rademacher requested any audience suggestion or comments be provided to the NSCUDD Board via email.

Kenny Blocker, Assistant District Manager, responded to various inquiries made by Board Director Rademacher.

Board Director Hosken requested clarification on the June meeting date and inquired if Staff anticipates presenting an item on the SWMP to the Board at the May Board meeting. Richard Baier, District Manager, advised Staff would request direction at the current meeting, to allow time for a contract to be prepared and presented for approval at the June 18, 2020 meeting.

Board Director Spencer advised based on all the information reviewed she is in favor of proceeding with the Covanta only recycling plan.

Board Director Watts stated he concurred with the comments made by Board Director Spencer.

Vice Chairman Berardi advised he is in favor of the Covanta option as it is the cleanest way to dispose of the waste and turning the waste to energy is a plus.

Board Director Friedland concurred and stated there will be a cost savings with the Covanta option.

At this time, the Board received various comments from the audience. Mr. Wood and Staff responded to inquiries of the residents in attendance.

On MOTION by Dom Berardi, seconded by Matt Friedland, with six (6) Board Directors voting “Aye” and Richard Rademacher voting “Nay”, the Board concurred to proceed with the Covanta option presented by Staff.
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Mr. Baier advised Staff would bring a contract back for consideration at the June 18, 2020 meeting. Mr. Blocker advised Staff will also be requesting advertisement for a public hearing regarding the rate rule.

THIRD ORDER OF BUSINESS: District Manager Reports

There were no District Manager Reports.

FOURTH ORDER OF BUSINESS: District Counsel Reports

There were no District Counsel Reports.

FIFTH ORDER OF BUSINESS: Director Comments

There were no Board Director Comments.

SIXTH ORDER OF BUSINESS: Audience Comments

There were no Audience Comments.

SEVENTH ORDER OF BUSINESS: Adjourn

The meeting was adjourned at 2:38 p.m.

On MOTION by Dom Berardi, seconded by Jerry Watts, with all in favor, the Meeting was adjourned.

Richard J. Baier
Secretary

Charlie Smith
Chairman

**MINUTES OF MEETING
NORTH SUMTER COUNTY UTILITY
DEPENDENT DISTRICT**

A Meeting of the Board of Directors of North Sumter County Utility Dependent District was held on Thursday, May 14, 2020 at 9:00 a.m. at the Savannah Recreation Center, 1545 Buena Vista Blvd., The Villages, Florida, 32162.

Board members present and constituting a quorum:

Charlie Smith	Chairman
Dom Berardi	Vice Chairman
Jerry Watts	Board Director
Thomas Hosken	Board Director
Matthew Friedland	Board Director
Richard Rademacher	Board Director
Diane Spencer	Board Director

Staff Present:

Richard Baier	District Manager
Kenny Blocker	Assistant District Manager
Lewis Stone	District Counsel
Blair Bean	District Property Management, Assistant Director
Barbara Kays	Budget Director
Anne Hochsprung	Finance Director
Mark LaRock	Purchasing Director
Jennifer McQueary	District Clerk
Candice Harris	Deputy District Clerk

FIRST ORDER OF BUSINESS: Call to Order

A. Roll Call

Chairman Smith called the meeting to order at 9:00 a.m. and stated for the record that all Board Directors were present representing a quorum.

B. Pledge of Allegiance

The Chairman led the Pledge of Allegiance.

C. Observation of Moment of Silence

The Chairman led the Board and residents in a moment of silence.

D. Welcome Meeting Attendees

The Board welcomed the meeting attendees present.

SECOND ORDER OF BUSINESS: Approval of the Minutes

On MOTION by Dom Berardi, seconded by Matt Friedland, with all in favor, the Board approved the Minutes from the Meeting held on April 18, 2020.

THIRD ORDER OF BUSINESS: Renewal of Piggyback for Pest Control Services

Mark LaRock, Purchasing Director, requested that the Board approve Renewal One to the District's agreement to piggyback the Department of Management Services (DMS) State of Florida Contract #72102103-15-1 with Florida Pest Control and Chemical Company for Pest Control Services. The initial term of that agreement was from May 3, 2015 through May 2, 2020 with up to one five (5) year renewal. Effective May 3, 2020 the original Contract was renewed between DMS and Florida Pest Control for an additional five (5) year period ending May 2, 2025. Mr. LaRock advised that Staff is requesting that the Board approve Renewal One of the Piggyback Agreement through May 2, 2025.

On MOTION by Dom Berardi, seconded by Jerry Watts, with all in favor, the Board approved Renewal One to the piggyback agreement of the Department of Management Service State of Florida Contract # 72101103-15-1 with Florida Pest Control and Chemical Company for Pest Control Services for an additional five (5) year period as listed above; and authorize the Chairman/Vice Chairman to execute the renewal document.

FOURTH ORDER OF BUSINESS: Request to Piggyback – City of Sunrise Contract No. 19099 for Roofing Maintenance and Repairs

Mr. LaRock advised that the City of Sunrise issued an Invitation to Bid (ITB) for roofing maintenance and repairs which was awarded to Advanced Roofing, Inc. District Property Management (DPM) has utilized Advanced Roofing, Inc. on several District projects in the past, and the contractor has always displayed great performance with an outstanding finished product. At this time Staff is requesting that the Board approve the piggyback of the agreement with Advanced Roofing, Inc. based on the terms and conditions outlined in the City of Sunrise contract for roofing maintenance and repairs at the District's Recreation Centers, Postal Facilities, Fire Stations, Pump Stations, Gate Houses and Golf Starter Shacks. The initial contract is for a three (3) year period with up to three (3) one year renewals. Staff responded to the Committee's inquiries.

On MOTION by Dom Berardi, seconded by Jerry Watts, with all in favor, the Board approved piggyback of the City of Sunrise Contract No. 19099 for the maintenance and repair of roofing services, on an as-needed basis, at the pricing structure identified and authorized issuance of a purchase order and the Chairman/Vice Chairman to sign the agreement.

FIFTH ORDER OF BUSINESS:

The Approval of Additional Services – Supervisory Control and Data Acquisition (SCADA) System Upgrade Program Phase 3

Kenny Blocker, Assistant District Manager, advised that Staff is requesting that the Board approve the Agreement with Operations Management International, Inc. (JACOBS/CH2MHILL/OMI) for Phase 3 of the Supervisor Control and Data Acquisition (SCADA) System Upgrade Program. The SCADA System Upgrade Program was approved as part of the current fiscal year Capital Improvement Plan (CIP), which is Phase 3 of a multi-year upgrade program. Mr. Blocker stated that the combined total for Village Center Service Area (VCSA) and Little Sumter Service Area (LSSA) is \$40,000 and the scope of work includes map features for the lift stations, water plants and irrigation stations and performance of a CyberSecurity Audit of the SCADA System.

On MOTION by Dom Berardi, seconded by Tom Hosken, with all in favor the Board approved the Additional Service Agreement – SCADA System Upgrade Program Phase 3 with Operations Management International Inc. (JACOBS/CH2M/OMI0 in the amount of \$40,000 and authorized the Chairman/Vice Chairman to execute the Agreement.

SIXTH ORDER OF BUSINESS: Financial Statements

The Financial Statements as of March 31, 2020 have been provided to the Board as information.

SEVENTH ORDER OF BUSINESS: District Manager Reports

A. District at Work

Mr. Baier advised that to date, District Management has forwarded approximately 80 emails to the Boards and Committees providing updates which addressed the closures and changes at the recreational amenities, and the adjustments made so that the District could continue providing services during the pandemic. Mr. Baier reviewed a PowerPoint presentation which highlighted projects completed during the pandemic, which included maintenance and disinfecting of recreation centers, fencing and landscape maintenance, roadwork projects and the addition of the restroom at the Shay Gate.

B. Waste/Wastewater/Solid Waste Update

Mr. Baier stated that the Board held a meeting to review the Solid Waste Management Plan (SWMP) on May 6, 2020. A copy of the PowerPoint Presentation from that meeting was provided as an attachment to today's agenda and has been provided as information.

EIGHTH ORDER OF BUSINESS: District Counsel Reports

There were no District Counsel reports.

NINTH ORDER OF BUSINESS: Director Comments

There were no Board Director comments

TENTH ORDER OF BUSINESS: Audience Comments

There were no audience comments.

ELEVENTH ORDER OF BUSINESS: Adjourn

The meeting was adjourned at 9:14 a.m.

On MOTION by Dom Berardi, seconded by Jerry Watts, with all in favor, the Board adjourned the meeting.

Richard J. Baier
Secretary

Charlie Smith
Chairman

**MINUTES OF MEETING
NORTH SUMTER COUNTY UTILITY
DEPENDENT DISTRICT**

A Budget Workshop of the Board of Directors of North Sumter County Utility Dependent District was held on Thursday, May 28, 2020 at 9:00 a.m. in the Ashley Wilkes Room at the Savannah Recreation Center, 1545 Buena Vista Blvd., The Villages Florida, 32162.

Board members present and constituting a quorum:

Charlie Smith	Chairman
Dom Berardi	Vice Chairman
Jerry Watts	Board Director
Thomas Hosken	Board Director
Matthew Friedland	Board Director
Richard Rademacher	Board Director
Diane Spencer	Board Director

Staff Present:

Kenny Blocker	Assistant District Manager
Blair Bean	District Property Management Interim Director
Barbara Kays	Budget Director
Anne Hochsprung	Finance Director
Candice Harris	Deputy District Clerk

FIRST ORDER OF BUSINESS:

Call to Order

A. Roll Call

Chairman Smith called the workshop to order at 9:00 a.m. and stated for the record that all Board Directors were present representing a quorum.

B. Pledge of Allegiance

The Chairman led the Pledge of Allegiance.

C. Observation of a Moment of Silence

The Board and residents observed a moment of silence for those who have served our Country and community.

D. Welcome Meeting Attendees.

The Chairman welcomed the meeting attendees.

E. Audience Comments

No audience comments were received.

SECOND ORDER OF BUSINESS: Budget Review: FY 20-21 Recommended Budget

Barbara Kays, Budget Director, advised that a budget packet was provided to the Board. In March the District converted to new software platform so the forms look different, but they contain the same information. Ms. Kays stated the North Sumter County Utility Dependent District (NSCUDD) is the governing Board for three (3) Utility Funds, North Sumter Utility (NSU) Fund, Central Sumter Utility (CSU) Fund and Sumter Sanitation Fund (SSF). Ms. Kays presented a PowerPoint presentation overview of the Proposed Budget for Fiscal Year 2020/2021 and highlighted the following:

1. Economic Forecast

Ms. Kays advised that as a result of Coronavirus, Staff has reconsidered the impact the mixed economic forecast will have on the District and when the return to “normal” will occur. Considerations of the economy include unemployment, supply chain disruptions, the impact that closures have had on local business and vendors and what the “new” costs to the district will be. The Consumer Price Index (CPI) in February 2020 was 2.33% which decreased in April 2020 to 1.54 %. Due to interest rates being near zero, Staff has not budgeted interest income as a revenue line items.

Ms. Kays provided the following highlights of the NSU Fund:

- 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 (VCDD) Nos. 5, 6, 7, 8 and a portion of 9.

- Commercial customers located in the Sumter Landing Community Development District (SLCDD).
- Regulated by Southwest Florida Water Management District (SWFWMD) & Florida Department of Environmental Protection.
- Customer Base for NSU is as follows:
 - Residential Water: 23,346
 - Residential Sewer: 23,344
 - Residential Irrigation: 23,330
 - Commercial Water: 446
 - Commercial Sewer: 370
 - Commercial Irrigation: 703

2. North Sumter Utility (NSU)

FY 2020/2021 Recommended Revenues

- A 3% or \$548,376 increase has been budgeted for the Water and Sewer Fees; a -26% or \$86,000 decrease has been budgeted for Leases/Other and 73% or \$413,000 for the Interest Revenue.
- A 0.2% or \$49,376 increase has been budgeted for the fund's total operating revenue.
- Working Capital Use had an increase of \$1,772,826 or 365%.
- Total Revenue: Overall, an 8% increase or \$1,822,202 has been budgeted.
- Irrigation Fees represent 44% of the budget.
- Sewer Fees represent 34% of the budget.
- Water Fees represent 20% of the budget.
- Miscellaneous/Other Fees represent 2% of the budget.

FY 2020/2021 Recommended Expenditures

- Debt Service represents 47% of the budget.
- Capital represents 22% of the budget.
- Professional/Contractual Services represent 20% of the budget.
- Utility Services represent 5% of the budget.
- Repair and Maintenance represent 4% of the budget.
- Other Operating represents 2% of the budget.

- An 8% increase or \$70,279 placeholder was included for Management Fee and Technical Services.
- Engineering Services: A \$146,196 increase has been budgeted for the additional costs associated with Capital Plan Engineering and engineering expenses of Arnett Engineering.
- Other Professional Services: An \$114,486 increase has been budgeted for new expenses pertaining to the rate study, utility standards/front ends development and emergency response plan development.
- Systems Management Support: A \$67,875 increase was included for IT services as well as the Asset Management Project.
- Misc. Contractual Services: A \$126,545 increase has been budgeted for a contract increase for Jacobs.
- Equipment Rental: A decrease of \$15,000 was included based on historical spending.
- Casualty/Liability Insurance: A decrease of \$34,656 was included as an estimate per the insurance provider.
- Building/Structure Maintenance: A \$544,360 increase has been budgeted based on the maintenance projects per the work plan.
- Meter Supplies: A \$32,500 decrease was included due to the meter change out program.

Ms. Kays reviewed the list of NSU Capital Projects with the Board advising the total recommended is \$5,639,171 and stated \$3,600,000 of that recommended is for the AMI Implementation for the metering system.

Capital Improvement Plan

The District's five (5) year Capital Improvement Plan (CIP) as well as the five (5) year forecast was provided and reviewed with the Board.

Working Capital/Reserve Balances

Ms. Kays stated the Working Capital and Reserve Balances are as follows: The Fiscal Year 2020/2021 Working Capital recommended ending balance is \$15,511,068; the General R&R Reserve

ending balance is \$15,117,050; the Capital Projects Reserve is \$416,334 and the Debt Service ending balance is \$222,642.

3. Central Sumter Utility (CSU)

Ms. Kays provided the following highlights of the CSU Fund:

- CSU provides potable water and wastewater services
- CSU is comprised of 138 miles of potable water mains, 107miles of sanitary sewer gravity mains and 29 lift stations.
- Residential customers located in VCDD Nos. 9, 10, and 11.
- Commercial customers located in the Brownwood Community Development District (BCDD).
- Regulated by Southwest Florida Water Management District (SWFWMD) & Florida Department of Environmental Protection.
- Customer Base for CSU is as follows:
 - Residential Water: 13,857
 - Residential Sewer: 13,857
 - Commercial Water: 258
 - Commercial Sewer: 210

FY 2020/2021 Recommended Revenues

- A recommended budget of \$2,850,451 has been budgeted for the Water Fees; \$5,367,000 has been budgeted for Sewer Fees and \$66,800 has been budgeted for Interest/Other.
- The total operating revenue for Fiscal Year 2020/2021 is \$8,284,251
- Working Capital Use had an increase of \$1,133,237
- Total Revenue: Overall, \$7,151,014 has been budgeted.
- Sewer Fees represent 65% or \$5,367,000 of the budget.
- Water Fees represent 34% or \$2,850,451 of the budget.
- Miscellaneous/Other Fees represent 1% or \$66,800 of the budget.

FY 2020/2021 Recommended Expenditures

- Debt Service represents 46% or \$3,297,014 of the budget.
- Professional/Contractual Services represent 28% or \$1,994,558 of the budget.
- Capital represents 11% or \$742,645 of the budget.

- Utility Services represent 7% or \$525,000 of the budget.
- Repair and Maintenance represent 4% or \$294,200 of the budget.
- Other Operating represents 4% or \$296,859 of the budget.
- An 8% increase or \$350,000 placeholder was included for Management Fee and Technical Services for a new fund.
- Engineering Services: A \$162,901 increase has been budgeted for the additional costs associated for Arnett Engineering, Breedlove, Dennis & Associates and other environmental and engineering services.
- Other Professional Services: A \$110,500 increase has been budgeted for new expenses pertaining to the development of Utility Standards, front ends and emergency response plan development.
- Misc. Contractual Services: A \$1,266,636 increase has been budgeted for a contract increase for Jacobs.
- Utility Services: Electricity - \$420,000/Water & Sewer - \$105,000 was included
- Casualty/Liability Insurance: An increase of \$110,713 was included as an estimate per the insurance provider.
- Building/Structure Maintenance: A \$258,200 increase has been budgeted to for cleaning of surge tank, water tower annual inspection and schedule maintenance as well as replacement of metering pumps.
- Operating Supplies: A \$120,000 increase was included due to a direct purchase of Plant Chemicals.

Ms. Kays reviewed the list of CSU Capital Projects with the Board advising the total recommended amount is \$742,645, and stated \$532,575 of that recommended amount is for the AMI Implementation for the metering system at \$75 per meter.

Capital Improvement Plan

The District's five (5) year CIP as well as the five (5) year forecast was provided and reviewed with the Board.

Working Capital/Reserve Balances

Ms. Kays advised the Working Capital Balance is at \$1,999,493.

4. Sumter Sanitation Fund (SSF)

Kenny Blocker, Assistant District Manager, provided the following highlights of the SSF Fund:

- 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 VCDD Nos. 1 - 11
- Commercial businesses located in the SLCDD and a majority in BCDD.
- May 6, 2020 the Board approved the Solid Waste Plan to Contract with Covanta effective October 1, 2020
- Customer Base for SSF is as follows:
 - Residential Solid Waste: 53,650
 - Commercial Solid Waste: 292
- A recommended budget of \$15,467,668 has been budgeted for the Solid Waste Fees; \$123,540 which is a decrease of 24% has been budgeted for Interest/Other.
- The total operating revenue for Fiscal Year 2020/2021 is \$15,591,208
- Working Capital Use had an decrease of \$473,604
- Total Revenue: Overall \$15,117,604 has been budgeted.

FY 2020/2021 Recommended Expenditures

- Contractual Services represent 50% or \$7,551,703 of the budget
- Debt Service represents 24% or \$3,622,375 of the budget
- Operating represents 23% or \$3,480,101 of the budget
- Transfers represent 2% or \$250,000 of the budget
- Professional Services represent 1% or 213,425 of the budget
- An 8% increase or \$14,754 placeholder was included for Management Fee and Technical Services for a new fund.
- Engineering Services: A \$162,901 increase has been budgeted for the additional costs associated for Arnett Engineering, Breedlove, Dennis & Associates and other environmental and engineering services.
- Contractual Services: A \$386,600 increase has been budgeted for a contract increase for Jacobs.

- Miscellaneous Current Charges: a \$2,288,100 has been included for 100% of waste stream to Covanta
- Recycling Expenses: A decrease of \$700,000 was included to reflect the Board direction to send 100% of the waste stream to Covanta.
- Land: a \$600,000 decrease in land and a \$1,400,000 decrease in buildings was applied from Fiscal Year 2019/2020 budgeted funds for the operations site relocation project that might carry forward to Fiscal Year 2020/2021 depending on the timing of purchase.

Working Capital/Reserve Balances

Mr. Blocker advised Working Capital and Reserve Balances are as follows: The Fiscal Year 2020/2021 Working Capital ending balance is \$2,942,543; the General R&R Reserve ending balance is \$900,000 and the Debt Service ending balance is \$140,127.

Mr. Blocker and Ms. Kays provided clarification on various line items as requested by Board Director Rademacher.

5. Next Board Action: Approve Proposed Budget – Regular Meeting July 7, 2020 9:00 a.m.

Ms. Kays advised that the Board will be asked to approve the Fiscal Year 2020/2021 Proposed Budget at the July 7, 2020 meeting and stated Sumter County Board of County Commissioners, per Sumter County Ordinance 2010-10, will adopt the Fiscal Year 2020/2021 final budget no later than September.

6. Supervisor Comments

Board Director Rademacher suggested an NSUCDD logo be placed on the Jacobs garbage trucks. Rock Raiford, Jacobs, advised the item can be reviewed to determine if additional decals per FDOT regulations can be added to the trucks.

THIRD ORDER OF BUSINESS: District Manager Reports

Mr. Blocker advised as information the June meetings will be held at the Savannah Recreation Center.

FOURTH ORDER OF BUSINESS: District Counsel Reports

There were no District Counsel Reports.

FIFTH ORDER OF BUSINESS: Director Comments

There were no additional Board Director Comments.

SIXTH ORDER OF BUSINESS: Audience Comments

There were no Audience Comments.

SEVENTH ORDER OF BUSINESS: Adjourn

The workshop was adjourned at 10:03 a.m.

On MOTION by Dom Berardi, seconded by Jerry Watts, with all in favor, the Workshop was adjourned.
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Richard J. Baier
Secretary

Charlie Smith
Chairman



AGENDA REQUEST

TO: Board of Directors
North Sumter County Utility Dependent District

FROM: Barbara E. Kays, Budget Director

DATE: 7/7/2020

SUBJECT: **Budget Resolution 20-06: Approve FY20-21 Proposed Budget**

ISSUE: Adoption of Resolution 20-06 to approve the Fiscal Year 2020-21 Proposed Budget.

ANALYSIS/INFORMATION:

In accordance with Ordinance 2010-10, the North Sumter County Utility Dependent District must approve a Proposed Budget to be submitted to the Sumter County Board of County Commissioners no later than July 15th of each year. Once the Proposed Budget is submitted, the Sumter County Board of County Commissioners will adopt the North Sumter County Utility Dependent District Final Budget.

The Board of Supervisors reviewed and discussed the Recommended Budget during the May 28, 2020 Budget Workshop. The attached Proposed Budget is the same budget as reviewed in the May Budget workshop with two adjustments made in the Sumter Sanitation Fund. During the June 18, 2020 board meeting, an agreement was approved with Operations Management International (CH2MHill/OMI) which included the hauling of solid waste to the Covanta Energy facility. As previously mentioned, a budget adjustment was necessary to move the funds from one account to the appropriate account for the OMI contract with no impact to the total budget. The changes are listed in the attached packet.

The North Sumter County Utility Dependent District Budget includes three funds:

1. The North Sumter Utilities Fund Proposed FY2020-21 Budget is \$25,232,073 and reflects an increase of \$1,822,202 or 8% over than the current year Original Budget. The increase is primarily due to the capital improvement/maintenance work plan.
1. The Sumter Sanitation Fund Proposed FY2020-21 Budget is \$15,117,604 and reflects a decrease of \$739 below the current year Original Budget. This budget is consistent with the Solid Waste Management Plan presented to the Board on May 6, 2020 and recently approved agreements.
2. The Central Sumter Utilities Fund Proposed FY2020-21 Budget is \$7,151,014. This budget reflects the first full 12 months of revenue and expenditures.

STAFF RECOMMENDATION:

Staff is recommending adoption of Resolution 20-06 to approve the Fiscal Year 2020-21 Proposed Budget

for the North Sumter County Utility Dependent District.

MOTION:

Move to adopt Resolution 20-06 to approve the Fiscal Year 2020-21 Proposed Budget for the North Sumter County Utility Dependent District.

ATTACHMENTS:

Description	Type
▣ FY20-21 Proposed Budget	Cover Memo

RESOLUTION 20-06

A RESOLUTION APPROVING THE PROPOSED BUDGET OF THE NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT FOR FISCAL YEAR 2020-21 FOR SUBMISSION TO THE SUMTER COUNTY BOARD OF COUNTY COMMISSIONERS

WHEREAS, the District Manager has heretofore prepared and submitted to the Governing Board of Supervisors, the District's Proposed Budget for the forthcoming Fiscal Year 2020-21; and,

WHEREAS, the Governing Board of Supervisors has reviewed and discussed the budget during the Budget Workshop held on May 28, 2020; and,

WHEREAS, once approved by the Governing Board of Supervisors, the Fiscal Year 2020-21 Proposed Budget will be submitted to the Sumter County Board of County Commissioners for final adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT;

The operating budget proposed by the District Manager for Fiscal Year 2020-21 is hereby approved for the amount listed below:

North Sumter Utilities	\$ 25,232,073
Sumter Sanitation	\$ 15,117,604
Central Sumter Utilities	\$ 7,151,014

Adopted this 7th day of July, 2020.

NORTH SUMTER COUNTY UTILITY
DEPENDENT DISTRICT

Charlie Smith, Chair

¹ Richard J. Baier, Secretary

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET
ESTIMATED REVENUES					
334.901 ST FEMA CLAIM REIM	3,684	0	0	111	0
341.908 ELECTRIC REIMBURSEMENT	1,375	0	0	1,847	0
341.910 SALES TAX COLLECTION ALLOWANCE	81	0	0	27	0
341.911 LIEN FEES	30	0	0	0	0
341.999 MISCELLANEOUS REVENUE	13,951	12,000	12,000	9,314	15,000
343.601 WATER FEES - RESIDENTIAL	4,162,267	4,180,300	4,180,300	2,926,911	4,284,808
343.602 WATER FEES - COMMERCIAL	326,055	324,600	324,600	222,603	332,715
343.603 SEWER FEES - RESIDENTIAL	7,040,713	7,076,100	7,076,100	4,992,419	7,253,003
343.604 SEWER FEES - COMMERCIAL	540,100	548,000	548,000	358,623	561,700
343.607 METER IMPACT FEES	136	0	0	0	0
343.609 RECONNECT FEES	7,488	7,000	7,000	6,498	7,000
343.610 FIRE PROTECTION WATER	83,134	87,300	87,300	59,257	87,300
343.611 METERED IRRIGATION WATER	10,136,260	9,806,000	9,806,000	7,194,389	10,051,150
343.612 METERED CONSTRUCTION WATER	2,790	1,000	1,000	900	1,000
343.613 RETURNED CHECK FEES (\$25)	4,101	3,500	3,500	4,052	3,500
343.615 OTHER MISC WATER & SEWER	53,106	12,000	12,000	25,423	12,000
343.616 UTILITY LATE PENALTY FEE	17,789	18,000	18,000	13,340	18,000
361.101 INT INCOME - CFB	32,591	20,000	20,000	9,277	5,000
361.102 INT INCOME - CASH EQUIV	410,641	325,000	325,000	203,945	75,000
361.103 INT INCOME - USB	300,272	223,000	223,000	107,820	75,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	177,230	0	0	104,650	0
361.307 LTP UNREALIZED GAIN/LOSS	161,899	0	0	(40,811)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	(2,296)	0	0	4,677	0
361.404 FMIIVT-REALIZED GAIN/LOSS	49	0	0	0	0
361.409 FLFIT-REALIZED GAIN/LOSS	93,247	0	0	42,733	0
362.007 LEASE REVENUE	256,479	261,000	261,000	154,279	172,000
365.001 SALES OF SURPLUS MATERIAL & SC	21,690	20,000	20,000	4,973	20,000
669.901 (ADD)/USE-WORKING CAPITAL	0	485,071	1,782,099	0	2,257,897

TOTAL ESTIMATED REVENUES	23,844,862	23,409,871	24,706,899	16,407,257	25,232,073
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APPROPRIATIONS

111 EXECUTIVE SALARIES	10,133	12,566	12,566	6,149	12,013
211 SOCIAL SECURITY TAXES	628	778	778	333	743
212 MEDICARE TAXES	147	181	181	78	173
241 WORKER'S COMPENSATION	25	35	35	31	34
311M MANAGEMENT FEES	738,507	812,358	812,358	541,574	877,347
312 ENGINEERING SERVICES	325,542	367,603	377,603	188,896	513,799
313 LEGAL SERVICES	9,504	15,000	15,000	7,980	10,000
318 TECHNOLOGY SERVICES	60,110	66,121	66,121	44,081	71,411
319 OTHER PROFESSIONAL SVCS	16,642	43,295	43,295	20,134	157,781
321 ACCOUNTING SERVICES	1,000	2,000	2,000	0	2,000
322 AUDITING SERVICES	11,186	11,274	11,274	8,390	14,745
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258
324 ARBITRAGE SERVICES	0	0	0	0	3,000
343 SYSTEMS MGMT SUPPORT	21,532	30,515	30,515	19,528	98,390
349 MISC CONTRACTUAL SVCS	2,748,728	3,163,625	3,163,625	1,889,512	3,290,170
412 POSTAGE	158	2,000	2,000	0	500
431 ELECTRICITY	1,008,707	1,200,000	1,200,000	630,862	1,200,000
433 WATER & SEWER	64,674	60,000	60,000	46,670	60,000
442 EQUIPMENT RENTAL	22,819	45,000	45,000	8,423	30,000
451 CASUALTY & LIABILITY INSUR	201,030	220,281	220,281	141,943	185,625
462 BUILDING/STRUCTURE MAINT	666,320	255,640	325,640	224,752	800,000
463 LANDSCAPE MAINT-RECURRING	48,600	66,838	66,838	37,420	68,000

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET
464 LANDSCAPE MAINT-NON RECURRING	0	14,000	14,000	0	0
471 PRINTING & BINDING	3,085	2,000	2,000	0	3,200
491 BANK CHARGES	24	300	300	161	300
493 PERMITS & LICENSES	12,100	6,000	6,000	4,175	6,000
497 LEGAL ADVERTISING	1,356	2,000	2,000	453	2,000
499 MISC CURRENT CHARGES	339	500	500	151	500
522 OPERATING SUPPLIES	0	500	500	0	0
524 NON CAPITAL FF&E	2,321	0	0	0	0
526 METER SUPPLIES	0	82,500	82,500	0	50,000
529 OPERATING SUPPLIES OTHER	137,399	234,025	234,025	86,133	234,025
633 INFRASTRUCTURE	1,459,763	1,868,446	2,416,289	240,526	5,579,171
641 VEHICLES	0	0	100,000	0	0
642 CAPITAL FF&E	199,227	0	569,185	224,270	60,000
710 PRINCIPAL	3,015,000	3,165,000	3,165,000	3,165,000	3,325,000
721 INTEREST EXP - SR DEBT	7,728,119	7,585,869	7,585,869	5,057,245	7,511,119
722 INTEREST EXP - SUBORDINATE	1,073,663	1,056,863	1,056,863	704,575	1,048,269
730 MISC BOND EXPENSES	0	2,500	2,500	58,000	2,500
911 TRANS TO GENERAL R&R	3,000,000	3,000,000	3,000,000	2,000,000	0
TOTAL APPROPRIATIONS	22,602,646	23,409,871	24,706,899	15,371,703	25,232,073

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET
ESTIMATED REVENUES					
341.908 ELECTRIC REIMBURSEMENT	0	0	0	23	0
341.999 MISCELLANEOUS REVENUE	18,773	18,000	18,000	12,501	18,540
343.401 SOLID WASTE - RESIDENTIAL	11,071,176	11,965,043	11,965,043	7,993,632	13,700,000
343.402 SOLID WASTE - COMMERCIAL	1,000,402	1,050,177	1,050,177	700,618	1,202,453
343.404 SOLID WASTE - LATE PAYMENT PENALTY	14,342	15,000	15,000	11,355	17,175
343.405 SW FEE-RESIDENTIAL-FP	439,247	476,300	476,300	318,832	545,364
343.406 SW FEE-COMMERCIAL-FP	0	2,598	2,598	0	2,676
343.408 SW-LT PYMT PEN FEE-FP	0	0	0	176	0
361.101 INT INCOME - CFB	6,301	5,000	5,000	2,285	0
361.102 INT INCOME - CASH EQUIV	49,780	45,000	45,000	19,877	30,000
361.103 INT INCOME - USB	126,454	95,000	95,000	46,199	75,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	21,908	0	0	12,936	0
361.307 LTP UNREALIZED GAIN/LOSS	2,768	0	0	(9,465)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	(202)	0	0	412	0
361.404 FMIVT-REALIZED GAIN/LOSS	4	0	0	0	0
361.409 FLFIT-REALIZED GAIN/LOSS	8,219	0	0	3,767	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(553,775)	(553,775)	0	(473,604)
669.903 (ADD)/USE-GENERAL R&R	0	2,000,000	2,000,000	0	0
TOTAL ESTIMATED REVENUES	12,759,172	15,118,343	15,118,343	9,113,148	15,117,604

APPROPRIATIONS					
111 EXECUTIVE SALARIES	5,266	6,634	6,634	2,834	7,351
211 SOCIAL SECURITY TAXES	327	410	410	176	455
212 MEDICARE TAXES	76	95	95	41	106
241 WORKER'S COMPENSATION	13	18	18	0	20
311M MANAGEMENT FEES	155,228	170,751	170,751	113,839	184,411
313 LEGAL SERVICES	4,829	11,527	11,527	3,131	13,373
318 TECHNOLOGY SERVICES	12,431	13,674	13,674	9,114	14,768
319 OTHER PROFESSIONAL SVCS	24,472	268	888	523	873
321 ACCOUNTING SERVICES	1,000	1,020	1,020	0	1,000
322 AUDITING SERVICES	5,814	5,726	5,726	4,360	5,135
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258
343 SYSTEMS MGMT SUPPORT	158	111	111	68	103
349 MISC CONTRACTUAL SVCS	6,882,462	7,165,000	7,165,000	4,765,330	8,367,600
412 POSTAGE	1,100	3,382	3,382	0	3,895
438 RECYCLING EXPENSES FP	6,360	14,000	14,000	11,051	0
439 RECYCLING EXPENSES NON-FP	311,631	686,000	686,000	541,503	0
443 VEHICLE RENTAL	604	0	0	0	0
445 GROUND LEASE	18,000	18,381	18,381	13,500	18,381
461 EQUIPMENT MAINTENANCE	20,575	20,400	19,780	14,740	20,000
471 PRINTING & BINDING	1,532	5,120	5,120	939	8,000
499 MISC CURRENT CHARGES	989,938	1,023,900	1,023,900	677,087	2,496,000
521 GASOLINE/DIESEL	801	70,297	70,297	0	61,500
522 OPERATING SUPPLIES	0	3,121	3,121	0	3,000
524 NON CAPITAL FF&E	110,800	35,000	35,000	6,800	25,000
611 LAND	0	600,000	600,000	0	0
622 BUILDINGS	0	1,400,000	1,400,000	0	0
711 SENIOR DEBT	995,000	1,050,000	1,050,000	1,050,000	1,105,000
712 JUNIOR DEBT	75,000	85,000	85,000	85,000	85,000
721 INTEREST EXP - SR DEBT	2,336,250	2,283,750	2,283,750	1,522,498	2,256,125
722 INTEREST EXP - SUBORDINATE	184,750	180,500	180,500	120,332	176,250
911 TRANS TO GENERAL R&R	250,000	250,000	250,000	166,668	250,000
TOTAL APPROPRIATIONS	12,408,675	15,118,343	15,118,343	9,123,792	15,117,604

FISCAL YEAR 2020-21 BUDGET REPORT

Fund: 40.445 CSU

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET
ESTIMATED REVENUES					
324.221 IMPACT FEES-COMMERCIAL WATER	0	0	0	3,670	0
341.999 MISCELLANEOUS REVENUE	0	0	1,000	643	1,000
343.601 WATER FEES - RESIDENTIAL	0	0	1,874,000	1,097,377	2,600,000
343.602 WATER FEES - COMMERCIAL	0	0	117,000	63,944	250,451
343.603 SEWER FEES - RESIDENTIAL	0	0	3,566,000	2,077,396	4,800,000
343.604 SEWER FEES - COMMERCIAL	0	0	274,000	148,245	567,000
343.607 METER IMPACT FEES	0	0	1,000	849	0
343.609 RECONNECT FEES	0	0	1,500	1,482	1,500
343.612 METERED CONSTRUCTION WATER	0	0	200	90	0
343.613 RETURNED CHECK FEES (\$25)	0	0	600	618	800
343.616 UTILITY LATE PENALTY FEE	0	0	4,500	2,914	3,000
361.101 INT INCOME - CFB	0	0	5,000	4,393	2,500
361.102 INT INCOME - CASH EQUIV	0	0	1,500	2,006	0
361.103 INT INCOME - USB	0	0	25,000	25,061	5,000
362.007 LEASE REVENUE	0	0	44,393	16,356	53,000
366.001 CONTRIBUTIONS FROM DEVELOPER	0	0	602,029	602,029	0
669.901 (ADD)/USE-WORKING CAPITAL	0	0	(275,997)	0	(1,133,237)
TOTAL ESTIMATED REVENUES	0	0	6,241,725	4,047,073	7,151,014
APPROPRIATIONS					
111 EXECUTIVE SALARIES	0	0	0	0	3,035
211 SOCIAL SECURITY TAXES	0	0	0	0	188
212 MEDICARE TAXES	0	0	0	0	44
241 WORKER'S COMPENSATION	0	0	0	0	9
311M MANAGEMENT FEES	0	0	176,609	98,117	350,000
312 ENGINEERING SERVICES	0	0	123,457	31,572	162,901
313 LEGAL SERVICES	0	0	10,000	0	0
318 TECHNOLOGY SERVICES	0	0	28,980	16,100	40,000
319 OTHER PROFESSIONAL SVCS	0	0	60,000	0	110,500
321 ACCOUNTING SERVICES	0	0	1,903	0	1,000
322 AUDITING SERVICES	0	0	0	0	2,120
323 TRUSTEE SERVICES	0	0	10,325	0	16,000
324 ARBITRAGE SERVICES	0	0	0	0	1,200
343 SYSTEMS MGMT SUPPORT	0	0	15,000	1,230	64,521
349 MISC CONTRACTUAL SVCS	0	0	961,539	507,466	1,266,636
412 POSTAGE	0	0	1,000	0	500
431 ELECTRICITY	0	0	263,935	132,582	420,000
433 WATER & SEWER	0	0	32,732	21,824	105,000
442 EQUIPMENT RENTAL	0	0	6,400	7,793	20,000
451 CASUALTY & LIABILITY INSUR	0	0	495	459	110,713
462 BUILDING/STRUCTURE MAINT	0	0	248,629	58,099	258,200
463 LANDSCAPE MAINT-RECURRING	0	0	18,000	0	6,000
464 LANDSCAPE MAINT-NON RECURRING	0	0	4,000	0	5,000
471 PRINTING & BINDING	0	0	1,000	0	2,000
491 BANK CHARGES	0	0	150	0	50
493 PERMITS & LICENSES	0	0	4,000	0	4,000
497 LEGAL ADVERTISING	0	0	2,000	0	1,000
499 MISC CURRENT CHARGES	0	0	5,535	0	0
526 METER SUPPLIES	0	0	23,077	652	40,000
529 OPERATING SUPPLIES OTHER	0	0	61,425	27,853	120,000
633 INFRASTRUCTURE	0	0	41,609	5,347	742,645
710 PRINCIPAL	0	0	0	0	105,000
721 INTEREST EXP - SR DEBT	0	0	2,921,334	1,642,482	2,826,333
722 INTEREST EXP - SUBORDINATE	0	0	376,420	212,946	366,419
730 MISC BOND EXPENSES	0	0	843,171	786,125	0
TOTAL APPROPRIATIONS	0	0	6,242,725	3,550,647	7,151,014

FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

- 1) The Budget Forms with the Proposed column and the dollar/percentage variance columns comparing the FY20-21 Proposed Budget column to the FY19-20 Original Budget column.
- 2) List of adjustments made since May Budget Workshop
- 3) Capital Lists
- 4) Working Capital and Reserve spreadsheets

Please feel free to contact me if you have any questions.

Barbara

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET	2020-21 PROPOSED AMT CHANGE	2020-21 PROPOSED % CHANGE
ESTIMATED REVENUES							
334.901 ST FEMA CLAIM REIM	3,684	0	0	111	0	0	
341.908 ELECTRIC REIMBURSEMENT	1,375	0	0	1,847	0	0	
341.910 SALES TAX COLLECTION ALLOWANCE	81	0	0	27	0	0	
341.911 LIEN FEES	30	0	0	0	0	0	
341.999 MISCELLANEOUS REVENUE	13,951	12,000	12,000	9,314	15,000	3,000	25%
343.601 WATER FEES - RESIDENTIAL	4,162,267	4,180,300	4,180,300	2,926,911	4,284,808	104,508	3%
343.602 WATER FEES - COMMERCIAL	326,055	324,600	324,600	222,603	332,715	8,115	3%
343.603 SEWER FEES - RESIDENTIAL	7,040,713	7,076,100	7,076,100	4,992,419	7,253,003	176,903	3%
343.604 SEWER FEES - COMMERCIAL	540,100	548,000	548,000	358,623	561,700	13,700	3%
343.607 METER IMPACT FEES	136	0	0	0	0	0	
343.609 RECONNECT FEES	7,488	7,000	7,000	6,498	7,000	0	0%
343.610 FIRE PROTECTION WATER	83,134	87,300	87,300	59,257	87,300	0	0%
343.611 METERED IRRIGATION WATER	10,136,260	9,806,000	9,806,000	7,194,389	10,051,150	245,150	3%
343.612 METERED CONSTRUCTION WATER	2,790	1,000	1,000	900	1,000	0	0%
343.613 RETURNED CHECK FEES (\$25)	4,101	3,500	3,500	4,052	3,500	0	0%
343.615 OTHER MISC WATER & SEWER	53,106	12,000	12,000	25,423	12,000	0	0%
343.616 UTILITY LATE PENALTY FEE	17,789	18,000	18,000	13,340	18,000	0	0%
361.101 INT INCOME - CFB	32,591	20,000	20,000	9,277	5,000	(15,000)	(75)%
361.102 INT INCOME - CASH EQUIV	410,641	325,000	325,000	203,945	75,000	(250,000)	(77)%
361.103 INT INCOME - USB	300,272	223,000	223,000	107,820	75,000	(148,000)	(66)%
361.306 FLGIT-UNREALIZED GAIN/LOSS	177,230	0	0	104,650	0	0	
361.307 LTP UNREALIZED GAIN/LOSS	161,899	0	0	(40,811)	0	0	
361.309 FLFIT-UNREALIZED GAIN/LOSS	(2,296)	0	0	4,677	0	0	
361.404 FMIVT-REALIZED GAIN/LOSS	49	0	0	0	0	0	
361.409 FLFIT-REALIZED GAIN/LOSS	93,247	0	0	42,733	0	0	
362.007 LEASE REVENUE	256,479	261,000	261,000	154,279	172,000	(89,000)	(34)%
365.001 SALES OF SURPLUS MATERIAL & SC	21,690	20,000	20,000	4,973	20,000	0	0%
669.901 (ADD)/USE-WORKING CAPITAL	0	485,071	1,782,099	0	2,257,897	1,772,826	365%

TOTAL ESTIMATED REVENUES	23,844,862	23,409,871	24,706,899	16,407,257	25,232,073	1,822,202	8%
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APPROPRIATIONS

111 EXECUTIVE SALARIES	10,133	12,566	12,566	6,149	12,013	(553)	(4)%
211 SOCIAL SECURITY TAXES	628	778	778	333	743	(35)	(4)%
212 MEDICARE TAXES	147	181	181	78	173	(8)	(4)%
241 WORKER'S COMPENSATION	25	35	35	31	34	(1)	(3)%
311M MANAGEMENT FEES	738,507	812,358	812,358	541,574	877,347	64,989	8%
312 ENGINEERING SERVICES	325,542	367,603	377,603	188,896	513,799	146,196	40%
313 LEGAL SERVICES	9,504	15,000	15,000	7,980	10,000	(5,000)	(33)%
318 TECHNOLOGY SERVICES	60,110	66,121	66,121	44,081	71,411	5,290	8%
319 OTHER PROFESSIONAL SVCS	16,642	43,295	43,295	20,134	157,781	114,486	264%
321 ACCOUNTING SERVICES	1,000	2,000	2,000	0	2,000	0	0%
322 AUDITING SERVICES	11,186	11,274	11,274	8,390	14,745	3,471	31%
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258	0	0%
324 ARBITRAGE SERVICES	0	0	0	0	3,000	3,000	
343 SYSTEMS MGMT SUPPORT	21,532	30,515	30,515	19,528	98,390	67,875	222%
349 MISC CONTRACTUAL SVCS	2,748,728	3,163,625	3,163,625	1,889,512	3,290,170	126,545	4%
412 POSTAGE	158	2,000	2,000	0	500	(1,500)	(75)%
431 ELECTRICITY	1,008,707	1,200,000	1,200,000	630,862	1,200,000	0	0%
433 WATER & SEWER	64,674	60,000	60,000	46,670	60,000	0	0%
442 EQUIPMENT RENTAL	22,819	45,000	45,000	8,423	30,000	(15,000)	(33)%
451 CASUALTY & LIABILITY INSUR	201,030	220,281	220,281	141,943	185,625	(34,656)	(16)%
462 BUILDING/STRUCTURE MAINT	666,320	255,640	325,640	224,752	800,000	544,360	213%
463 LANDSCAPE MAINT-RECURRING	48,600	66,838	66,838	37,420	68,000	1,162	2%

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET	2020-21 PROPOSED AMT CHANGE	2020-21 PROPOSED % CHANGE
464 LANDSCAPE MAINT-NON RECURRING	0	14,000	14,000	0	0	(14,000)	(100)%
471 PRINTING & BINDING	3,085	2,000	2,000	0	3,200	1,200	60%
491 BANK CHARGES	24	300	300	161	300	0	0%
493 PERMITS & LICENSES	12,100	6,000	6,000	4,175	6,000	0	0%
497 LEGAL ADVERTISING	1,356	2,000	2,000	453	2,000	0	0%
499 MISC CURRENT CHARGES	339	500	500	151	500	0	0%
522 OPERATING SUPPLIES	0	500	500	0	0	(500)	(100)%
524 NON CAPITAL FF&E	2,321	0	0	0	0	0	
526 METER SUPPLIES	0	82,500	82,500	0	50,000	(32,500)	(39)%
529 OPERATING SUPPLIES OTHER	137,399	234,025	234,025	86,133	234,025	0	0%
633 INFRASTRUCTURE	1,459,763	1,868,446	2,416,289	240,526	5,579,171	3,710,725	199%
641 VEHICLES	0	0	100,000	0	0	0	
642 CAPITAL FF&E	199,227	0	569,185	224,270	60,000	60,000	
710 PRINCIPAL	3,015,000	3,165,000	3,165,000	3,165,000	3,325,000	160,000	5%
721 INTEREST EXP - SR DEBT	7,728,119	7,585,869	7,585,869	5,057,245	7,511,119	(74,750)	(1)%
722 INTEREST EXP - SUBORDINATE	1,073,663	1,056,863	1,056,863	704,575	1,048,269	(8,594)	(1)%
730 MISC BOND EXPENSES	0	2,500	2,500	58,000	2,500	0	0%
911 TRANS TO GENERAL R&R	3,000,000	3,000,000	3,000,000	2,000,000	0	(3,000,000)	(100)%
TOTAL APPROPRIATIONS	22,602,646	23,409,871	24,706,899	15,371,703	25,232,073	1,822,202	8%

FY2020-21 NSU Capital Projects

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

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 requested 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

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

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET	2020-21 PROPOSED AMT CHANGE	2020-21 PROPOSED % CHANGE
ESTIMATED REVENUES							
341.908 ELECTRIC REIMBURSEMENT	0	0	0	23	0	0	
341.999 MISCELLANEOUS REVENUE	18,773	18,000	18,000	12,501	18,540	540	3%
343.401 SOLID WASTE - RESIDENTIAL	11,071,176	11,965,043	11,965,043	7,993,632	13,700,000	1,734,957	15%
343.402 SOLID WASTE - COMMERCIAL	1,000,402	1,050,177	1,050,177	700,618	1,202,453	152,276	15%
343.404 SOLID WASTE - LATE PAYMENT PENALTY	14,342	15,000	15,000	11,355	17,175	2,175	15%
343.405 SW FEE-RESIDENTIAL-FP	439,247	476,300	476,300	318,832	545,364	69,064	15%
343.406 SW FEE-COMMERCIAL-FP	0	2,598	2,598	0	2,676	78	3%
343.408 SW-LT PYMT PEN FEE-FP	0	0	0	176	0	0	
361.101 INT INCOME - CFB	6,301	5,000	5,000	2,285	0	(5,000)	(100)%
361.102 INT INCOME - CASH EQUIV	49,780	45,000	45,000	19,877	30,000	(15,000)	(33)%
361.103 INT INCOME - USB	126,454	95,000	95,000	46,199	75,000	(20,000)	(21)%
361.306 FLGIT-UNREALIZED GAIN/LOSS	21,908	0	0	12,936	0	0	
361.307 LTP UNREALIZED GAIN/LOSS	2,768	0	0	(9,465)	0	0	
361.309 FLFIT-UNREALIZED GAIN/LOSS	(202)	0	0	412	0	0	
361.404 FMIVT-REALIZED GAIN/LOSS	4	0	0	0	0	0	
361.409 FLFIT-REALIZED GAIN/LOSS	8,219	0	0	3,767	0	0	
669.901 (ADD)/USE-WORKING CAPITAL	0	(553,775)	(553,775)	0	(473,604)	80,171	(14)%
669.903 (ADD)/USE-GENERAL R&R	0	2,000,000	2,000,000	0	0	(2,000,000)	(100)%
TOTAL ESTIMATED REVENUES	12,759,172	15,118,343	15,118,343	9,113,148	15,117,604	(739)	(0)%

APPROPRIATIONS

111 EXECUTIVE SALARIES	5,266	6,634	6,634	2,834	7,351	717	11%
211 SOCIAL SECURITY TAXES	327	410	410	176	455	45	11%
212 MEDICARE TAXES	76	95	95	41	106	11	12%
241 WORKER'S COMPENSATION	13	18	18	0	20	2	11%
311M MANAGEMENT FEES	155,228	170,751	170,751	113,839	184,411	13,660	8%
313 LEGAL SERVICES	4,829	11,527	11,527	3,131	13,373	1,846	16%
318 TECHNOLOGY SERVICES	12,431	13,674	13,674	9,114	14,768	1,094	8%
319 OTHER PROFESSIONAL SVCS	24,472	268	888	523	873	605	226%
321 ACCOUNTING SERVICES	1,000	1,020	1,020	0	1,000	(20)	(2)%
322 AUDITING SERVICES	5,814	5,726	5,726	4,360	5,135	(591)	(10)%
323 TRUSTEE SERVICES	14,258	14,258	14,258	14,258	14,258	0	0%
343 SYSTEMS MGMT SUPPORT	158	111	111	68	103	(8)	(7)%
349 MISC CONTRACTUAL SVCS	6,882,462	7,165,000	7,165,000	4,765,330	8,367,600	1,202,600	17%
412 POSTAGE	1,100	3,382	3,382	0	3,895	513	15%
438 RECYCLING EXPENSES FP	6,360	14,000	14,000	11,051	0	(14,000)	(100)%
439 RECYCLING EXPENSES NON-FP	311,631	686,000	686,000	541,503	0	(686,000)	(100)%
443 VEHICLE RENTAL	604	0	0	0	0	0	
445 GROUND LEASE	18,000	18,381	18,381	13,500	18,381	0	0%
461 EQUIPMENT MAINTENANCE	20,575	20,400	19,780	14,740	20,000	(400)	(2)%
471 PRINTING & BINDING	1,532	5,120	5,120	939	8,000	2,880	56%
499 MISC CURRENT CHARGES	989,938	1,023,900	1,023,900	677,087	2,496,000	1,472,100	144%
521 GASOLINE/DIESEL	801	70,297	70,297	0	61,500	(8,797)	(13)%
522 OPERATING SUPPLIES	0	3,121	3,121	0	3,000	(121)	(4)%
524 NON CAPITAL FF&E	110,800	35,000	35,000	6,800	25,000	(10,000)	(29)%
611 LAND	0	600,000	600,000	0	0	(600,000)	(100)%
622 BUILDINGS	0	1,400,000	1,400,000	0	0	(1,400,000)	(100)%
711 SENIOR DEBT	995,000	1,050,000	1,050,000	1,050,000	1,105,000	55,000	5%
712 JUNIOR DEBT	75,000	85,000	85,000	85,000	85,000	0	0%
721 INTEREST EXP - SR DEBT	2,336,250	2,283,750	2,283,750	1,522,498	2,256,125	(27,625)	(1)%
722 INTEREST EXP - SUBORDINATE	184,750	180,500	180,500	120,332	176,250	(4,250)	(2)%
911 TRANS TO GENERAL R&R	250,000	250,000	250,000	166,668	250,000	0	0%
TOTAL APPROPRIATIONS	12,408,675	15,118,343	15,118,343	9,123,792	15,117,604	(739)	(0)%

Sumter Sanitation Fund

Budget Adjustments Since May Budget Workshop

Expenditures

- 349 Misc Contractual Services (OMI/Jacobs) \$672,000
- 499 Misc Current Charges (\$672,000)

To place funds in the appropriate account code for the hauling of solid waste to the Covanta Energy facility included in the recently approved Jacobs contract.

Recommended Budget	\$15,117,604
Misc Contractual Svcs	672,000
Misc Current Charges	<u>(672,000)</u>
Proposed Budget	\$15,117,604

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

FISCAL YEAR 2020-21 BUDGET REPORT

Fund: 40.445 CSU

GL NUMBER	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 5/31/20	2020-21 PROPOSED BUDGET
ESTIMATED REVENUES					
324.221 IMPACT FEES-COMMERCIAL WATER	0	0	0	3,670	0
341.999 MISCELLANEOUS REVENUE	0	0	1,000	643	1,000
343.601 WATER FEES - RESIDENTIAL	0	0	1,874,000	1,097,377	2,600,000
343.602 WATER FEES - COMMERCIAL	0	0	117,000	63,944	250,451
343.603 SEWER FEES - RESIDENTIAL	0	0	3,566,000	2,077,396	4,800,000
343.604 SEWER FEES - COMMERCIAL	0	0	274,000	148,245	567,000
343.607 METER IMPACT FEES	0	0	1,000	849	0
343.609 RECONNECT FEES	0	0	1,500	1,482	1,500
343.612 METERED CONSTRUCTION WATER	0	0	200	90	0
343.613 RETURNED CHECK FEES (\$25)	0	0	600	618	800
343.616 UTILITY LATE PENALTY FEE	0	0	4,500	2,914	3,000
361.101 INT INCOME - CFB	0	0	5,000	4,393	2,500
361.102 INT INCOME - CASH EQUIV	0	0	1,500	2,006	0
361.103 INT INCOME - USB	0	0	25,000	25,061	5,000
362.007 LEASE REVENUE	0	0	44,393	16,356	53,000
366.001 CONTRIBUTIONS FROM DEVELOPER	0	0	602,029	602,029	0
669.901 (ADD)/USE-WORKING CAPITAL	0	0	(275,997)	0	(1,133,237)
TOTAL ESTIMATED REVENUES	0	0	6,241,725	4,047,073	7,151,014
APPROPRIATIONS					
111 EXECUTIVE SALARIES	0	0	0	0	3,035
211 SOCIAL SECURITY TAXES	0	0	0	0	188
212 MEDICARE TAXES	0	0	0	0	44
241 WORKER'S COMPENSATION	0	0	0	0	9
311M MANAGEMENT FEES	0	0	176,609	98,117	350,000
312 ENGINEERING SERVICES	0	0	123,457	31,572	162,901
313 LEGAL SERVICES	0	0	10,000	0	0
318 TECHNOLOGY SERVICES	0	0	28,980	16,100	40,000
319 OTHER PROFESSIONAL SVCS	0	0	60,000	0	110,500
321 ACCOUNTING SERVICES	0	0	1,903	0	1,000
322 AUDITING SERVICES	0	0	0	0	2,120
323 TRUSTEE SERVICES	0	0	10,325	0	16,000
324 ARBITRAGE SERVICES	0	0	0	0	1,200
343 SYSTEMS MGMT SUPPORT	0	0	15,000	1,230	64,521
349 MISC CONTRACTUAL SVCS	0	0	961,539	507,466	1,266,636
412 POSTAGE	0	0	1,000	0	500
431 ELECTRICITY	0	0	263,935	132,582	420,000
433 WATER & SEWER	0	0	32,732	21,824	105,000
442 EQUIPMENT RENTAL	0	0	6,400	7,793	20,000
451 CASUALTY & LIABILITY INSUR	0	0	495	459	110,713
462 BUILDING/STRUCTURE MAINT	0	0	248,629	58,099	258,200
463 LANDSCAPE MAINT-RECURRING	0	0	18,000	0	6,000
464 LANDSCAPE MAINT-NON RECURRING	0	0	4,000	0	5,000
471 PRINTING & BINDING	0	0	1,000	0	2,000
491 BANK CHARGES	0	0	150	0	50
493 PERMITS & LICENSES	0	0	4,000	0	4,000
497 LEGAL ADVERTISING	0	0	2,000	0	1,000
499 MISC CURRENT CHARGES	0	0	5,535	0	0
526 METER SUPPLIES	0	0	23,077	652	40,000
529 OPERATING SUPPLIES OTHER	0	0	61,425	27,853	120,000
633 INFRASTRUCTURE	0	0	41,609	5,347	742,645
710 PRINCIPAL	0	0	0	0	105,000
721 INTEREST EXP - SR DEBT	0	0	2,921,334	1,642,482	2,826,333
722 INTEREST EXP - SUBORDINATE	0	0	376,420	212,946	366,419
730 MISC BOND EXPENSES	0	0	843,171	786,125	0
TOTAL APPROPRIATIONS	0	0	6,242,725	3,550,647	7,151,014

FY2020-21 CSU Capital Projects

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

CSU - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2019-20 Amended	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

Debt Service	2019-20 Amended	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

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



AGENDA REQUEST

TO: Board of Directors
North Sumter County Utility Dependent District

FROM: Anne Hochsprung, Finance Director

DATE: 7/7/2020

SUBJECT: Financial Statement

ISSUE:
Financial Statement as of May 31, 2020

ANALYSIS/INFORMATION:

STAFF RECOMMENDATION:

MOTION:

ATTACHMENTS:

Description	Type
□ Financial Statement	Cover Memo



Financial Statement Summary

May 31, 2020

Revenues

Year to Date Revenues of \$29,567,000, including North Sumter Utility, Central Sumter Utility and Sumter Sanitation, compare favorably to prior year revenues of \$24,106,000 and are 64% of the amended budget of \$42,980,000. *(as of May 31, 67% of the year has lapsed)*

- Utility Revenue, including water and sanitation fees, increased 26% over prior year. A 2 ½% increase went into effect for all water customers effective October 1, 2019. There was an 8 ¼% increase in sanitation rates effective October 1, 2019. The sanitation rate increase was made in response to a Sanitation Revenue Sufficiency Analysis Rate Study conducted by the engineering consultant, Stantec. On December 24, NSCUDD purchased the Water and Sewer Operations for Central Sumter Utility. A budget resolution to add Central Sumter Utility operations has been made adding \$5,713,000 or 16% revenue over prior year.
- Metered Irrigation revenue compares favorably to prior year and budget; rainfall is 7 ¼" deficient for the year as compared to the average Ocala rainfall as benchmarked by Arnett Environmental, LLC.
- Miscellaneous income lease revenue, Bank of America purchase card, SECO rebates and Developer Contributions from the CSU Purchase. A small \$111 was received from FEMA for Hurricane Irma relief to bring the total receipts to \$.
- Investment earnings of \$540,000 (\$467,000 realized gains and \$73,000 unrealized gains) are less than prior year earnings of \$833,000. The annual budgeted investment earnings total \$736,000. The decrease is due to market conditions related to the Coronavirus Pandemic.

Expenses

Year to Date operating expenses of \$11,005,000 are greater than prior year expenses of \$9,641,000. Current year spending is 61% of the amended budgeted expenses of \$18,181,000. A budget resolution for Central Sumter Utility was processed earlier this year, amending the budget by \$2,101,000 or 13%.

- Management and Other Professional Services are greater than prior year and are 57% of budget. Management fees for NSU and SSF increased a budgeted 10% over prior year.
- Utility and Recycle Contract Services include Jacobs services and Waste Management recycling services. An approximate 5% increase was budgeted for Jacobs' services and an 86% increase in recycling services.
- Other expenses include equipment rent, chemicals and other operating expenses.
- Budgeted Capital Projects include sanitation operations relocation for land and building (\$2,000,000) and water meter change out program (\$841,000).
- Debt Service consists of the annual bond principal payments of \$4,300,000 made on October 1, 2019 and year to date monthly interest payments totaling \$9,260,000 and bond expenses incurred for the CSU purchase and NSU refunding totaling \$844,000.
- A total of \$2,167,000 has been transferred to the Committed Renewal and Replacement Fund consistent with prior year.



Change in Unrestricted Net Position

Year-to-Date increase in Unrestricted Net Position of \$1,521,000 compares favorably to prior year to date decrease of (\$298,000). By year end, based on the anticipated revenues and expenses, the District will meet the budget decrease in Unrestricted Net Position of (\$3,087,000).

Debt Covenants

North Sumter Utility (NSU) has met the Bond covenant requirement on an interim basis and is expected to meet the requirements through the end of the fiscal year.

Central Sumter Utility (CSU) has met the Bond covenant requirement on an interim basis and is expected to meet the requirements through the end of the fiscal year.

Sumter Sanitation (SSF) has met the Senior Debt and Subordinate Debt covenant requirement on an interim basis and, based on budgeted revenues and expenses, is expected to meet the requirements through the end of the fiscal year.

Investment Earnings

The following table outlines the current month and year to date earnings by investment category:

	CFB	FLCLASS	FL PALM	FL-FIT	FLGIT	LTIP
Current Month	0.00%	0.72%	0.75%	1.14%	6.34%	7.03%
Year-to-date	0.80%	1.57%	1.56%	1.76%	4.20%	-6.33%
Prior FY 2019	1.53%	2.21%	2.26%	2.39%	4.22%	5.33%



North Sumter County UTILITY Dependent District

Statement of Activity - Proprietary Funds For the Eight Months Ending May 31, 2020 (67% of the budget year)

Original Budget	Amended Budget	Budget % used		Year To Date				Prior YTD	Variance
				NSU	CSU	SSF	Total		
			REVENUES:						
\$ 25,766,918	\$ 31,479,928	67%	Utilities	\$ 8,610,026	\$ 3,392,915	\$ 9,024,613	\$ 21,027,554	\$ 16,622,924	\$ 4,404,630
9,806,000	9,806,000	73%	Metered Irrigation	7,194,389	-	-	7,194,389	6,439,288	755,101
311,000	958,422	84%	Miscellaneous Revenue	170,551	622,698	12,524	805,773	211,406	594,367
713,000	736,000	73%	Investment Earnings, Realized and Unrealized	432,291	31,460	76,011	539,762	832,725	(292,963)
36,596,918	42,980,350	69%	Total Revenues:	16,407,257	4,047,073	9,113,148	29,567,478	24,106,343	5,461,135
			EXPENSES:						
20,717	20,717	47%	Personnel Services	6,591	-	3,051	9,642	6,066	3,573
1,579,759	2,006,891	57%	Management and Other Professional Services	844,841	147,019	145,293	1,137,153	908,284	228,869
12,052,525	13,014,064	64%	Utility and Recycle Contract Services	1,889,512	507,466	5,994,971	8,391,949	7,339,734	1,052,215
1,260,000	1,556,667	53%	Utility Services	677,532	154,406	-	831,938	666,519	165,419
359,378	760,293	44%	Building, Landscape and Other Maintenance	262,323	58,099	14,740	335,162	466,367	(131,205)
727,907	822,454	36%	Other Expenses	241,288	36,757	21,239	299,284	254,333	44,951
16,000,286	18,181,086	61%	Total Operating Expenses	3,922,087	903,747	6,179,294	11,005,128	9,641,304	1,363,822
3,868,446	5,085,474	9%	Capital Outlay - Infrastructure and FFE	464,796	5,347	-	470,143	962,849	(492,706)
15,409,482	19,550,407	74%	Debt Service	8,984,820	2,641,553	2,777,830	14,404,203	11,633,518	2,770,685
3,250,000	3,250,000	67%	Transfer	2,000,000	-	166,668	2,166,668	2,166,668	-
22,527,928	27,885,881	61%	Total Other Changes	11,449,616	2,646,900	2,944,498	17,041,014	14,763,035	2,277,979
38,528,214	46,066,967	61%	Total Expenses and Other Changes	15,371,703	3,550,647	9,123,792	28,046,142	24,404,339	3,641,801
\$ (1,931,296)	\$ (3,086,617)		Change in Unreserved Net Position	\$ 1,035,554	\$ 496,426	\$ (10,644)	\$ 1,521,336	\$ (297,996)	\$ 1,819,334
			Total Cash and Investments, Net of Bond Funds	\$ 33,787,828	\$ 1,930,018	\$ 4,009,555	\$ 39,727,401	\$ 32,017,970	\$ 7,709,431
			Fund Balance						
			Unassigned	\$ (8,625,840)	\$ 496,426	\$ (3,677,238)	(11,806,652)	\$ (12,691,496)	
			R and R Restricted	416,334	-	-	416,334	416,334	
			Committed R and R General	15,785,681	-	2,566,668	18,352,349	15,102,349	
			Total Fund Balance	\$ 7,576,175	\$ 496,426	\$ (1,110,570)	\$ 6,962,031	\$ 2,827,187	\$ 4,134,844