



AGENDA REQUEST

TO: Board of Directors
North Sumter County Utility Dependent District

FROM: Brandy L. Cook, Budget Director

DATE: 7/11/2022

SUBJECT: Adoption of Resolution 2022-13: FY2022-23 Proposed Budget

ISSUE:

Adoption of Resolution 2022-13 to approve the Fiscal Year 2022-23 Proposed Budget for the North Sumter County Utility Dependent District.

ANALYSIS/INFORMATION:

In accordance with Ordinance 2010-10, the North Sumter County Utility Dependent District (NSCUDD) 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 NSCUDD Governing Board held a public budget workshop on May 27, 2022 where the recommended budgets, working capital and reserve balances, and capital improvement/major maintenance plans were reviewed and discussed. Staff has made adjustments to the Proposed Budget which are included in the attached packet. The North Sumter County Utility Dependent District Budget includes three funds:

1. The North Sumter Utilities Fund Proposed FY2022-23 Budget is \$23,473,915 and reflects an increase of \$3,432,366 or 17% above the current year Amended Budget. This increase is primarily due to projects in the capital improvement/maintenance work plan. The proposed budget is consistent with the rate study recommendations made at the June 17, 2021 board meeting. The AMI Implementation project has been removed from the Proposed Budget.
2. The Sumter Sanitation Fund Proposed FY2022-23 Budget is \$15,791,909 and reflects an increase of \$516,854 or 3% above the current year Amended Budget. This increase is attributable to cost adjustments for contractual services and increased fuel costs.
3. The Central Sumter Utilities Fund Proposed FY2022-23 Budget is \$15,425,035 and reflects an increase of \$810,692 or 5% over the current year Amended Budget. This increase is primarily due to projects in the capital improvement/maintenance work plan.

STAFF RECOMMENDATION:

Staff is recommending adoption of the resolution to approve the Fiscal Year 2022-23 Proposed Budget for the North Sumter County Utility Dependent District.

MOTION:

Move to adopt Resolution 2022-13 to approve the Fiscal Year 2022-23 Proposed Budget for the North Sumter County Utility Dependent District.

ATTACHMENTS:

Description	Type
<input type="checkbox"/> Resolution 2022-13: FY2022-23 Proposed Budget	Cover Memo

RESOLUTION 2022-13

A RESOLUTION APPROVING THE PROPOSED BUDGET OF THE NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT FOR FISCAL YEAR 2022-23 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 2022-23; and,

WHEREAS, the Governing Board of Supervisors has reviewed and discussed the budget during the Budget Workshop held on May 27, 2022; and,

WHEREAS, once approved by the Governing Board of Supervisors, the Fiscal Year 2022-23 Proposed Budget will be submitted to the Sumter County Board of County Commissioners for final adoption.

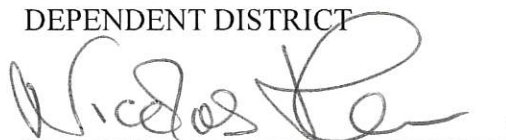
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE NORTH SUMTER COUNTY UTILITY DEPENDENT DISTRICT;

The operating budget proposed by the District Manager for Fiscal Year 2022-23 is hereby approved for the amount listed below:

North Sumter Utilities	\$ 23,473,915
Sumter Sanitation	\$ 15,791,909
Central Sumter Utilities	\$ 15,425,035

Adopted this 11th day of July, 2022.

NORTH SUMTER COUNTY UTILITY
DEPENDENT DISTRICT



Nicolas Hemes, Vice Chair



Kenneth C. Blocker, Secretary

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.442 NORTH SUMTER UTILITIES						
ESTIMATED REVENUES						
341.908	ELECTRIC REIMBURSEMENT	2,269	0	0	5,529	5,000
341.911	LIEN FEES	450	0	0	290	0
341.917	INSURANCE REIMBURSEMENT	1,650	0	0	0	0
341.999	MISCELLANEOUS REVENUE	4,301	10,000	10,000	465	5,000
343.601	WATER FEES - RESIDENTIAL	4,389,366	4,400,000	4,400,000	3,007,459	4,510,000
343.602	WATER FEES - COMMERCIAL	276,155	325,000	325,000	211,091	325,000
343.603	SEWER FEES - RESIDENTIAL	7,376,033	7,500,000	7,500,000	5,105,456	7,687,500
343.604	SEWER FEES - COMMERCIAL	535,449	525,000	525,000	387,989	550,000
343.607	METER IMPACT FEES	68	0	0	0	0
343.609	RECONNECT FEES	9,385	7,000	7,000	6,042	9,000
343.610	FIRE PROTECTION WATER	91,834	87,000	87,000	62,027	90,000
343.611	METERED IRRIGATION WATER	10,621,474	10,765,000	10,765,000	6,865,356	11,100,000
343.612	METERED CONSTRUCTION WATER	180	1,000	1,000	0	1,000
343.613	RETURNED CHECK FEES (\$25)	7,114	6,000	6,000	5,751	6,000
343.615	OTHER MISC WATER & SEWER	26,212	15,000	15,000	44,054	40,000
343.616	UTILITY LATE PENALTY FEE	19,267	18,000	18,000	14,152	20,000
361.101	INT INCOME - CFB	56	0	0	285	0
361.102	INT INCOME - CASH EQUIV	31,652	43,300	43,300	51,779	0
361.103	INT INCOME - USB	5,350	3,700	3,700	3,857	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	9,709	6,800	6,800	(124,894)	0
361.307	LTP UNREALIZED GAIN/LOSS	357,503	166,600	166,600	(973,893)	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(2,580)	0	0	(24,616)	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(17,115)	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	429,360	0	0	454,491	0
361.409	FLFIT-REALIZED GAIN/LOSS	14,959	7,400	7,400	11,116	0
361.410	VANGUARD-REALIZED GAIN/LOSS	6,636	0	0	(34,213)	0
362.007	LEASE REVENUE	221,092	220,000	220,000	151,928	228,000
365.001	SALES OF SURPLUS MATERIAL & SC	10,500	0	0	6,567	8,000
669.901	(ADD)/USE-WORKING CAPITAL	0	(5,453,000)	(4,065,251)	0	(1,110,585)
TOTAL ESTIMATED REVENUES		24,428,329	18,653,800	20,041,549	15,238,068	23,473,915
APPROPRIATIONS						
111	EXECUTIVE SALARIES	8,152	11,677	11,677	5,786	8,991
211	SOCIAL SECURITY TAXES	505	723	723	310	558
212	MEDICARE TAXES	118	168	168	73	131
241	WORKER'S COMPENSATION	26	18	18	97	14
311	MANAGEMENT FEES	690,533	745,776	745,776	458,910	801,210
312	ENGINEERING SERVICES	389,948	295,500	412,572	265,634	645,500
313	LEGAL SERVICES	22,003	15,000	15,000	3,167	15,000
319	OTHER PROFESSIONAL SVCS	85,244	73,006	123,006	13,994	63,280
321	ACCOUNTING SERVICES	1,000	2,000	2,000	1,000	1,000
322	AUDITING SERVICES	17,865	11,469	11,469	6,840	9,868
323	TRUSTEE SERVICES	5,926	5,927	5,927	0	5,926
324	ARBITRAGE SERVICES	600	0	0	0	0
343	SYSTEMS MGMT SUPPORT	107,093	101,742	101,742	73,822	138,268
349	MISC CONTRACTUAL SVCS	3,012,641	3,091,610	3,236,283	2,115,900	3,585,400
411	TELEPHONE	286	0	575	430	600
412	POSTAGE	41	500	500	0	500
431	ELECTRICITY	927,156	1,200,000	1,200,000	640,718	1,200,000
433	WATER & SEWER	72,480	82,000	82,000	58,852	82,000
442	EQUIPMENT RENTAL	14,700	25,000	25,000	6,563	25,000

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.442 NORTH SUMTER UTILITIES						
APPROPRIATIONS						
451	CASUALTY & LIABILITY INSUR	238,074	230,364	230,364	143,687	230,364
462	BUILDING/STRUCTURE MAINT	345,399	719,117	857,142	225,196	1,298,850
463	LANDSCAPE MAINT-RECURRING	50,475	55,000	59,500	40,342	59,180
464	LANDSCAPE MAINT-NON RECURRING	0	0	8,299	8,299	14,400
471	PRINTING & BINDING	2,492	3,200	3,200	2,198	3,200
491	BANK CHARGES	12	300	300	12	300
493	PERMITS & LICENSES	6,483	11,625	11,625	4,246	11,625
497	LEGAL ADVERTISING	1,381	2,000	2,000	627	2,000
499	MISC CURRENT CHARGES	550	500	500	310	500
511	OFFICE SUPPLIES	5	0	0	0	0
522	OPERATING SUPPLIES	0	0	0	0	2,000
525	NON CAPITAL HARDWARE/SOFTWARE	9,868	3,000	3,000	0	3,000
526	METER SUPPLIES	221,710	257,524	358,584	200,215	350,000
529	OPERATING SUPPLIES OTHER	143,149	175,000	255,000	155,521	260,000
542	TRAINING & EDUCATION	0	0	645	0	0
591	DEPRECIATION EXPENSE	1,551,671	0	0	0	0
592	DEPRECIATION EXP - NSU WASTE	1,959,762	0	0	0	0
593	DEPRECIATION EXP - VWCA	1,698,777	0	0	0	0
633	INFRASTRUCTURE	1,133,990	2,542,054	3,177,856	257,910	5,508,250
642	CAPITAL FF&E	70,621	0	107,098	89,798	0
710	PRINCIPAL	0	2,970,000	2,970,000	2,970,000	3,125,000
721	INTEREST EXP - SR DEBT	6,170,500	6,022,000	6,022,000	4,014,668	6,022,000
730	MISC BOND EXPENSES	2,600	0	0	0	0
TOTAL APPROPRIATIONS		18,963,836	18,653,800	20,041,549	11,765,125	23,473,915
NET OF REVENUES/APPROPRIATIONS - FUND 40.442		5,464,493	0	0	3,472,943	0

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.444 SUMTER SANITATION FUND						
ESTIMATED REVENUES						
341.910	SALES TAX COLLECTION ALLOWANCE	14	0	0	0	0
341.999	MISCELLANEOUS REVENUE	18,100	18,540	18,540	12,002	0
343.401	SOLID WASTE - RESIDENTIAL	13,699,663	14,215,000	14,215,000	9,478,114	14,680,000
343.402	SOLID WASTE - COMMERCIAL	1,271,208	1,250,000	1,250,000	898,700	1,400,000
343.404	SOLID WASTE - LATE PAYMENT PENALTY FEE	18,636	17,000	17,000	13,329	18,000
343.405	SW FEE-RESIDENTIAL-FP	543,001	566,000	566,000	377,558	584,395
343.408	SW-LT PYMT PEN FEE-FP	563	300	300	394	500
361.101	INT INCOME - CFB	8	0	0	47	0
361.102	INT INCOME - CASH EQUIV	1,975	3,300	3,300	2,780	1,100
361.103	INT INCOME - USB	7,789	7,800	7,800	5,210	3,800
361.306	FLGIT-UNREALIZED GAIN/LOSS	1,670	900	900	(15,451)	0
361.307	LTP UNREALIZED GAIN/LOSS	35,688	44,100	44,100	(92,969)	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(227)	0	0	(2,170)	0
361.407	LTP REALIZED GAIN/LOSS	43,391	0	0	44,437	0
361.409	FLFIT-REALIZED GAIN/LOSS	1,319	700	700	980	0
362.007	LEASE REVENUE	8,640	0	0	0	50,000
669.901	(ADD)/USE-WORKING CAPITAL	0	(848,585)	(848,585)	0	(945,886)
TOTAL ESTIMATED REVENUES		15,651,438	15,275,055	15,275,055	10,722,961	15,791,909
APPROPRIATIONS						
111	EXECUTIVE SALARIES	4,988	7,511	7,511	3,219	6,852
211	SOCIAL SECURITY TAXES	309	465	465	200	425
212	MEDICARE TAXES	73	108	108	47	99
241	WORKER'S COMPENSATION	0	12	12	8	11
311	MANAGEMENT FEES	230,496	248,936	248,936	154,196	275,031
313	LEGAL SERVICES	8,406	11,500	11,500	1,211	8,000
319	OTHER PROFESSIONAL SVCS	972	966	4,366	585	3,106
321	ACCOUNTING SERVICES	1,000	2,000	2,000	1,000	1,000
322	AUDITING SERVICES	5,135	7,376	7,376	4,398	8,081
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620
343	SYSTEMS MGMT SUPPORT	119	104	104	79	104
349	MISC CONTRACTUAL SVCS	8,162,671	8,174,903	8,152,503	5,401,518	8,427,000
412	POSTAGE	0	1,700	1,700	0	1,000
431	ELECTRICITY	3,255	0	4,000	0	0
445	GROUND LEASE	16,500	18,000	18,000	13,500	0
451	CASUALTY & LIABILITY INSUR	0	10,000	10,000	0	10,000
461	EQUIPMENT MAINTENANCE	4,350	20,000	35,000	28,864	45,000
462	BUILDING/STRUCTURE MAINT	0	0	0	0	25,000
471	PRINTING & BINDING	764	5,500	5,500	0	4,000
499	MISC CURRENT CHARGES	2,356,740	2,563,704	2,563,704	1,693,562	2,650,480
521	GASOLINE/DIESEL	0	323,400	323,400	208,861	420,000
522	OPERATING SUPPLIES	0	3,000	3,000	1,994	3,000
524	NON CAPITAL FF&E	0	25,000	25,000	0	25,000
611	LAND	537,243	0	0	0	0
622	BUILDINGS	996,458	0	0	0	0
711	SENIOR DEBT	1,105,000	1,160,000	1,160,000	1,160,000	1,215,000
712	JUNIOR DEBT	85,000	90,000	90,000	90,000	95,000
721	INTEREST EXP - SR DEBT	2,228,500	2,170,500	2,170,500	1,447,000	2,140,125
722	INTEREST EXP - SUBORDINATE	176,250	171,750	171,750	114,498	169,975
730	MISC BOND EXPENSES	48,500	0	0	0	0
911	TRANS TO GENERAL R&R	250,000	250,000	250,000	166,668	250,000

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.444 SUMTER SANITATION FUND						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		16,231,349	15,275,055	15,275,055	10,500,028	15,791,909
NET OF REVENUES/APPROPRIATIONS - FUND 40.444		(579,911)	0	0	222,933	0

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.445 CSU						
ESTIMATED REVENUES						
324.221	IMPACT FEES-COMMERCIAL WATER	122,324	0	0	0	0
341.911	LIEN FEES	30	0	0	30	0
341.999	MISCELLANEOUS REVENUE	684	1,000	1,000	2,167	1,000
343.601	WATER FEES - RESIDENTIAL	2,491,689	2,588,000	2,588,000	1,715,559	2,626,000
343.602	WATER FEES - COMMERCIAL	182,418	250,000	250,000	139,373	227,000
343.603	SEWER FEES - RESIDENTIAL	4,692,435	4,545,000	4,545,000	3,242,732	4,800,000
343.604	SEWER FEES - COMMERCIAL	433,671	567,000	567,000	338,285	551,000
343.607	METER IMPACT FEES	1,356	1,000	1,000	0	1,000
343.609	RECONNECT FEES	2,964	3,000	3,000	1,824	3,000
343.610	FIRE PROTECTION WATER	0	0	88,195	58,906	96,000
343.611	METERED IRRIGATION WATER	0	0	7,214,085	3,822,259	7,300,000
343.612	METERED CONSTRUCTION WATER	4,425	3,000	3,000	2,190	4,000
343.613	RETURNED CHECK FEES (\$25)	2,582	2,000	2,000	1,789	3,000
343.615	OTHER MISC WATER & SEWER	7,125	4,000	9,789	12,882	12,000
343.616	UTILITY LATE PENALTY FEE	6,738	5,000	5,000	8,464	12,000
361.101	INT INCOME - CFB	56	0	0	241	0
361.102	INT INCOME - CASH EQUIV	2,604	3,500	3,500	3,728	2,500
361.103	INT INCOME - USB	3,970	3,500	3,500	3,952	3,000
361.307	LTP UNREALIZED GAIN/LOSS	4,239	0	0	(24,030)	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(1,611)	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	2,147	0	0	9,954	10,000
361.410	VANGUARD-REALIZED GAIN/LOSS	625	0	0	(7,630)	0
362.007	LEASE REVENUE	62,886	62,000	62,000	42,663	63,994
365.001	SALES OF SURPLUS MATERIAL & SC	0	0	0	3,319	5,000
366.001	CONTRIBUTIONS FROM DEVELOPER	0	0	0	424,178	0
669.901	(ADD)/USE-WORKING CAPITAL	0	(379,752)	(731,726)	0	(295,459)
TOTAL ESTIMATED REVENUES		8,023,357	7,658,248	14,614,343	9,802,835	15,425,035
APPROPRIATIONS						
111	EXECUTIVE SALARIES	2,060	3,212	3,212	1,377	6,557
211	SOCIAL SECURITY TAXES	128	199	199	85	406
212	MEDICARE TAXES	30	46	46	20	95
241	WORKER'S COMPENSATION	0	5	5	3	10
311	MANAGEMENT FEES	359,393	377,362	494,137	308,618	519,312
312	ENGINEERING SERVICES	128,420	127,000	204,051	136,732	235,000
313	LEGAL SERVICES	251	1,500	2,500	259	750
319	OTHER PROFESSIONAL SVCS	35,720	19,582	79,582	3,901	34,782
321	ACCOUNTING SERVICES	0	3,000	6,000	0	2,000
322	AUDITING SERVICES	3,000	3,155	6,310	3,762	4,051
323	TRUSTEE SERVICES	9,698	9,698	19,396	9,698	19,665
324	ARBITRAGE SERVICES	600	0	1,200	0	3,600
343	SYSTEMS MGMT SUPPORT	62,220	64,139	114,139	42,939	86,092
349	MISC CONTRACTUAL SVCS	1,274,830	1,314,135	1,949,081	1,262,186	2,034,600
412	POSTAGE	0	500	500	0	0
431	ELECTRICITY	308,873	375,000	725,000	419,270	720,000
433	WATER & SEWER	93,928	95,000	95,000	85,439	126,000
442	EQUIPMENT RENTAL	13,275	20,000	30,000	8,738	12,000
451	CASUALTY & LIABILITY INSUR	92,198	108,578	130,578	67,773	149,004
462	BUILDING/STRUCTURE MAINT	167,586	79,300	222,313	45,236	75,100
463	LANDSCAPE MAINT-RECURRING	2,257	4,000	4,000	1,215	4,000
464	LANDSCAPE MAINT-NON RECURRING	0	0	311	311	5,000

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 05/31/22	2022-23 PROPOSED BUDGET
Fund: 40.445 CSU						
APPROPRIATIONS						
471	PRINTING & BINDING	2,217	2,200	4,400	1,968	2,200
491	BANK CHARGES	48	50	50	12	50
493	PERMITS & LICENSES	2,575	4,025	7,025	1,667	4,025
497	LEGAL ADVERTISING	0	1,000	1,000	0	0
499	MISC CURRENT CHARGES	40	0	431	384	0
525	NON CAPITAL HARDWARE/SOFTWARE	8,793	3,000	6,000	0	10,611
526	METER SUPPLIES	(23,882)	41,511	106,511	34,926	140,000
529	OPERATING SUPPLIES OTHER	71,539	100,000	265,000	113,384	180,000
633	INFRASTRUCTURE	67,517	540,688	672,317	28,291	1,592,750
642	CAPITAL FF&E	0	17,363	18,286	0	0
710	PRINCIPAL	105,000	225,000	845,000	225,000	985,000
721	INTEREST EXP - SR DEBT	3,655,250	3,645,250	7,562,775	4,985,265	7,652,325
722	INTEREST EXP - SUBORDINATE	474,000	472,750	837,988	536,087	820,050
730	MISC BOND EXPENSES	9,556	0	200,000	748,527	0
TOTAL APPROPRIATIONS		6,927,120	7,658,248	14,614,343	9,073,073	15,425,035
NET OF REVENUES/APPROPRIATIONS - FUND 40.445		1,096,237	0	0	729,762	0