

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

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 FMIVT-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

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%

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