

**CEDAR KEY WATER AND SEWER DISTRICT
NOTICE OF PUBLIC MEETING
FINAL MILLAGE 2023-2024/FINAL BUDGET 2023-2024**

Notice is hereby given that at 5:01 PM on September 18, 2023, the Cedar Key Water and Sewer District (“District”) will hold a public meeting at the District’s Office, 510 3rd STREET, CEDAR KEY, FL 32625, to which members of the public are invited to attend and participate. A copy of the draft agenda is listed below, The District may consider and take action with respect to matters not listed on the draft agenda.

1. Call to order
2. Pledge and Prayer
3. Public Comment
4. Adoption of Agenda
5. SECOND READING OF A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE FINAL MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES WITHIN THE DISTRICT FOR FISCAL YEAR 2023-2024; AND PROVIDING AN EFFECTIVE DATE. (page 1)
6. SECOND READING OF A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024; AND PROVIDING AN EFFECTIVE DATE. (page 2-9)
7. SECOND READING OF A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT AMENDING THE RATES FOR WATER AND SEWER CHARGES EFFECTIVE OCTOBER 1, 2023; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE. (pages 10-12)
8. Commissioner Comments
9. Public Input
10. Adjourn

If a person decides to appeal any decision made by the District with respect to any matter considered at the meeting, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is made. In accordance with the Americans with Disabilities Act, persons needing special accommodations or an interpreter to participate in the meeting should contact the District Office at (352) 543-5285 at least three (3) business days prior to the dates of the hearing.

CEDAR KEY WATER AND SEWER DISTRICT
FINAL PUBLIC HEARING ON 23-24 FISCAL YEAR MILLAGE RATE AND BUDGET
September 18, 2023 – 5:01 P.M.
Cedar Key Water and Sewer District
501 3rd Street, Cedar Key, FL 32625
Public Hearing Script

Attorney:

This is the second of two required public hearings on the Cedar Key Water and Sewer District Districtwide Millage Rate and Budget for Fiscal Year 2023/2024. If you wish to speak during the public hearing portion of this meeting, please step forward at the appropriate time.

I will now read the proposed final millage rate into the public record.

The proposed final districtwide operating millage rate is 1.6 mills, which is 47.40% higher than the districtwide rolled-back millage rate of 1.0855 mills.

The Board is also proposing to adopt a budget that totals \$1,395,637 for appropriated expenditures and reserves.

Madam Chair, you may now entertain a motion to open the floor to begin the public hearing.

CHAIRPERSON:

I'm opening the floor for a motion to begin the public hearing on the Final Millage Rate and Budget for Fiscal Year 2023/2024.

(Vote on the motion to open the public hearing)

CHAIRPERSON:

At this time, the individuals that wish to address the Board may do so upon being recognized by the Chair.

(Citizens to speak) Note: The public must be allowed to speak and to ask questions prior to the adoption of any measures by the Board.

Attorney:

If there are no further public speakers, Madam Chair, you may entertain a motion to close the public hearing.

CHAIRPERSON:

Is there a motion to close the public hearing?

(Vote on the motion to close the public hearing)

CHAIRPERSON:

Florida Statutes require the Board to address the final millage rate before addressing the final budget. The Board must vote on the millage rate and the budget separately. I will now entertain the following motions (take each one separately):

1. A motion to approve the Resolution presented today, approving the Cedar Key Water and Sewer District FY2023/2024 final districtwide millage rate of 1.6 mills.

(Vote on the motion to approve the final millage rate)

2. A motion to approve the Resolution presented today, approving the Cedar Key Water and Sewer District FY2023/2024 Final Budget, as presented by the General Manager, and as amended through the agenda process today.

(Vote on the motion to approve the final budget)

RESOLUTION NO. 2023-___

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE FINAL MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES WITHIN THE DISTRICT FOR FISCAL YEAR 2023-2024; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, at approximately 5:01 p.m. on September 18, 2023, the Cedar Key Water and Sewer District Board of Commissioners held a public hearing as required by Section 200.65, Florida Statutes, for the setting of the final millage rate for Fiscal Year 2023-2024; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Cedar Key Water and Sewer District's boundaries has been certified by the Levy County Property Appraiser to the Cedar Key Water and Sewer District as \$241,582,958.00.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CEDAR KEY WATER AND SEWER DISTRICT:

Section 1. The Fiscal Year 2023-2024 final operating millage rate shall be 1.6 mills, which is greater than the rolled-back millage rate of 1.0855 mills by 47.40%.

Section 2. This Resolution shall take effect immediately upon its adoption.

Passed by a vote of _____ to _____ on the 18th day of September, 2023.

CEDAR KEY WATER AND SEWER DISTRICT

BY: _____
Dottie Haldeman, Chairperson

ATTEST:

(SEAL)

Leslie Sturmer, Secretary

RESOLUTION NO. 2023-___

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT BOARD OF COMMISSIONERS ADOPTING THE FINAL BUDGET FOR THE CEDAR KEY WATER AND SEWER DISTRICT FOR FISCAL YEAR 2023-2024; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, at approximately 5:01 p.m. on September 18, 2023, the Cedar Key Water and Sewer District Board of Commissioners (“Board”) held a public hearing as required by Section 200.65, Florida Statutes, for the adoption of the Final millage rate and Final Budget for Fiscal Year 2023-2024; and

WHEREAS, the Board adopted the 2023-2024 Fiscal Year final millage rate as required by Section 200.065, Florida Statutes; and

WHEREAS, the Cedar Key Water and Sewer District Board of Commissioners set forth the appropriations and revenue estimate for the Budget for the Final Budget for Fiscal Year 2023-2024 in the amount of \$1,395,637.00.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CEDAR KEY WATER AND SEWER DISTRICT:

Section 1. The Fiscal Year 2023-2024 Final Budget in the amount of \$1,395,637.00, as shown by fund and set forth in the attached Exhibit “A,” is hereby adopted.

Section 2. This Resolution shall take effect immediately upon its adoption.

Passed by a vote of _____ to _____ on the 18th day of September, 2023.

CEDAR KEY WATER AND SEWER DISTRICT

BY: _____
Dottie Haldeman, Chairperson

ATTEST:

(SEAL)

Leslie Sturmer, Secretary

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Exhibit A

Final Budget for Fiscal Year 2022-2023

Cedar Key Water & Sewer District

Profit & Loss Budget Performance

October 2022 through June 2023

Ordinary Income/Expense	Oct 1 '22 - Jun 30, 23	Projected 09/30/2023	2022/23 Budget	Proposed 2023/24	
Income					
300 - Income					
305 - Water Revenue	374,818.74	502,000.00	526,000.00	526,000.00	Assumes 5% rate Hike
310 - Sewer Revenues	314,265.01	421,000.00	435,000.00	442,000.00	Assumes 5% rate Hike
320 - City Solid Waste Billing	29.99	0.00		-	
325 - Penalties	9,057.33	12,000.00	2,958.00	1,200.00	
330 - Earned Interest	859.42	1,150.00	20.00	1,150.00	
335 - New Meter Charges	1,200.00	1,200.00	5,600.00	1,200.00	
350 - Misc Income	1,553.54	1,600.00	12,500.00	1,600.00	
360 - Carry Forward	0.00	0.00		-	
365. Meter Installation Fee	505.00	505.00	1,200.00	505.00	
380 - Grant SRF Planning	2,694.84	2,670.00		-	
383 - DEP Sewer Grant	108,000.00	108,000.00		-	
300 - Income - Other	203.53	204.00		250.00	
Total 300 - Income	813,187.40	1,050,329.00	983,278.00	973,905.00	
Other Sources Of Income					
390 Special Legislative Appr	65,378.19	65,378.00		-	
341 - City Portion of Leases	1,547.58	2,058.00		2,058.00	
315 - Ad Valorem Tax					
315.100 - Ad Valorem	248,197.55	258,000.00	262,275.00	387,484.00	Assumes 1.6 mills
315 - Ad Valorem Tax - Other	0.00	0.00	0.00	-	
Total 315 - Ad Valorem Tax	248,197.55	258,000.00	262,275.00	387,484.00	
331 - City Contribution	811.55	812.00		-	
340 - Rental Income	18,031.62	24,000.00	30,123.00	24,000.00	
370 - Service Charge New Connection	24,500.00	24,500.00	11,300.00	24,500.00	
333 - Other Miscellaneous	898.39	1,000.00	530.00	1,000.00	
Total Other Sources Of Income	359,364.88	375,748.00	304,228.00	439,042.00	
Total Income	1,172,552.28	1,426,077.00	1,287,506.00	1,412,947.00	
Gross Profit	1,172,552.28	1,426,077.00	1,287,506.00	1,412,947.00	



Cedar Key Water & Sewer District Profit & Loss Budget Performance

	Oct 1 '22 - Jun 30, 23	October 2022 through June 2023 Projected 09/30/2023	2022/23 Budget	Proposed 2023/24	Average 4% Increase
Expense					
500 · GENERAL AND ADMINISTRATIVE					
510 · Payroll					
510.01 · Salaries	226,642.96	301,435.00	304,048.00	312,500.00	
510.02 · Social Security/Medicare	16,977.51	22,580.00	23,259.68	24,000.00	
510.03 · Retirement	22,774.00	30,300.00	30,405.00	31,512.00	
510.04 · Health, Dental & Life Ins	54,160.76	72,050.00	79,613.32	76,373.00	
510.05 · Workers Comp.	7,122.81	7,125.00	8,400.00	8,500.00	
510.06 · Compensated Absence Expense	0.00	0.00	0.00	-	
Total 510 · Payroll	327,678.04	433,490.00	445,726.00	452,885.00	
520 · Office					
520.01 · Supplies	798.34	1,075.00	2,000.00	3,000.00	
520.02 · Postage & Shipping	5,296.37	7,045.00	6,220.00	7,600.00	
520.03 · Copier, Computer, Billing, Etc.	3,435.99	4,500.00	3,465.00	5,000.00	
520.04 · Printing and Copying	831.93	1,000.00	1,148.00	1,500.00	
520.05 · Web Portal/E-Billing	204.49	205.00	0.00	250.00	
520.08 · Bad Debt Expense	0.00	0.00	0.00	-	
Total 520 · Office	10,567.12	13,825.00	12,833.00	17,350.00	
530 · Utilities					
530.01 · Fuel For Equipment	6,646.96	8,850.00	13,200.00	10,000.00	
530.02 · Solid Waste Disposal	1,024.35	1,400.00	1,130.00	1,400.00	
530.03 · Telephone	7,666.76	10,200.00	10,000.00	10,500.00	
530 · Utilities - Other	0.00	0.00	0.00	-	
Total 530 · Utilities	15,338.07	20,450.00	24,330.00	21,900.00	
540 · Professional Fees					
540.01 · Audit & Accounting	21,960.00	22,200.00	22,200.00	34,000.00	
540.02 · Management/Legal	21,431.95	30,000.00	30,000.00	32,000.00	
540.03 · Property Appraiser's Fee	0.00	6,520.00	7,000.00	6,750.00	
540.05 · Tax Collector Fees	142.10	5,200.00	5,200.00	5,500.00	
540.04. Water/Wastewater Operator	0.00	0.00	0.00	-	

Cedar Key Water & Sewer District Profit & Loss Budget Performance

	October 2022 through June 2023		2022/23	Proposed
	Oct 1 '22 - Jun 30, 23	Projected 09/30/2023	Budget	2023/24
Total 540 - Professional Fees	43,534.05	63,920.00	64,400.00	78,250.00
550 - General Repair & Maint				
550.01 - Vehicle	2,140.16	2,846.00	3,606.00	3,000.00
550.02 - Equipment and Tools	883.56	1,200.00	5,830.00	2,000.00
550.03 - Building	157.48	160.00	600.00	500.00
550.04 - Supplies	762.72	900.00	948.00	900.00
550.05 - New Tools	0.00	0.00	0.00	-
Total 550 - General Repair & Maint	3,943.92	5,106.00	10,984.00	6,400.00
560 - Other				
560.01 - Property/Liability Ins.	53,601.00	53,601.00	52,000.00	56,300.00
560.02 - Election Expenses	0.00	0.00	4,000.00	-
560.03 - Continuing Education	515.00	1,000.00	3,000.00	2,500.00
560.04 - Annual Fees & Dues	4,960.60	5,000.00	11,000.00	6,000.00
560.05 - Ads and Publications	1,967.82	2,500.00	500.00	2,500.00
560.06 - Miscellaneous	1,224.07	1,500.00	1,650.00	1,500.00
560.07 - Contingency	0.00	0.00	43,740.00	125,322.00
Total 560 - Other	62,268.49	63,601.00	115,890.00	194,122.00
Total 500 - GENERAL AND ADMINISTRATIVE	463,329.69	600,392.00	674,163.00	770,907.00
600 - DIRECT WATER EXPENSES				
610 - Chemicals and Filters				
610.01 - Chemicals	61,914.60	83,000.00	88,330.00	83,000.00
610.02 - Miex Resin	0.00	0.00	30,000.00	20,000.00
Total 610 - Chemicals and Filters	61,914.60	83,000.00	118,330.00	103,000.00
620 - Laboratory				
620.01 - In House Lab	1,058.87	1,500.00	2,920.00	2,750.00
620.02 - Outside Lab	-1,118.50	2,200.00	4,348.00	2,200.00
Total 620 - Laboratory	-59.63	3,700.00	7,268.00	4,950.00
630 - Regulatory				
630.01 - Permits	125.00	125.00	0.00	150.00
Total 630 - Regulatory	125.00	125.00	0.00	150.00
640 - Repairs and Maintenance				

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Cedar Key Water & Sewer District Profit & Loss Budget Performance

	October 2022 through June 2023 Oct 1 '22 - Projected		2022/23 Budget		Proposed 2023/24	
	Jun 30, 23	09/30/2023	Budget	Budget	2023/24	2023/24
640.01 · Piping and Distribution	6,953.66	9,310.00	20,850.00	20,850.00	20,000.00	20,000.00
640.02 · Equipment	11,671.32	15,000.00	12,560.00	12,560.00	16,000.00	16,000.00
640.03 · Building & Grounds	1,448.08	1,700.00	7,690.00	7,690.00	4,000.00	4,000.00
640.04 · Water Tower Maintenance	13,798.29	18,400.00	16,000.00	16,000.00	20,000.00	20,000.00
640.05 · Generators Annual Mainte	0.00	0.00	1,930.00	1,930.00	2,000.00	2,000.00
640.06 · Water Plant Maintenance	0.00	0.00	30,000.00	30,000.00	25,000.00	25,000.00
Total 640 · Repairs and Maintenance	33,871.35	44,410.00	89,030.00	89,030.00	87,000.00	87,000.00
650 · Utilities						
650.01 · Electric	18,917.79	25,160.00	22,000.00	22,000.00	27,500.00	27,500.00
650.02 · Propane	470.21	940.00	1,090.00	1,090.00	1,000.00	1,000.00
650.03 · Telephone	976.19	1,300.00	2,360.00	2,360.00	1,500.00	1,500.00
Total 650 · Utilities	20,364.19	27,400.00	25,450.00	25,450.00	30,000.00	30,000.00
660 · Other						
660.01 · Professional Fees	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
660.02 · Engineering-SRF Planning	0.00	0.00	0.00	0.00	-	-
660.04 Prof. Fees- Water Plant	0.00	0.00	0.00	0.00	-	-
660.05 Pilot Study- Water Plant	0.00	0.00	0.00	0.00	-	-
660.20 · Contingency	0.00	0.00	0.00	0.00	-	-
Total 660 · Other	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
670 · Capital Expenditures						
670.02 Water Plant Construction	0.00	0.00	0.00	0.00	-	-
670.04 · New Vehicle/Equip.	41,830.00	41,830.00	50,000.00	50,000.00	50,000.00	50,000.00
Total 670 · Capital Expenditures	41,830.00	41,830.00	50,000.00	50,000.00	50,000.00	50,000.00
680 · Loans						
680.07 · DCB - LOC Interest	0.00	0.00	0.00	0.00	-	-
680-05 · RD - Water System Interest	0.00	29,040.00	29,040.00	29,040.00	29,040.00	29,040.00
680.06 · RD-Water System Principal	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total 680 · Loans	0.00	49,040.00	49,040.00	49,040.00	49,040.00	49,040.00
685.00 · Contingency	0.00	0.00	0.00	0.00	10,000.00	10,000.00
690.1 · Depreciation Water	0.00	0.00	0.00	0.00	-	-
Total 600 · DIRECT WATER EXPENSES	158,045.51	249,380.00	349,118.00	349,118.00	344,140.00	344,140.00

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Cedar Key Water & Sewer District Profit & Loss Budget Performance

	Oct 1 '22 - Jun 30, 23	09/30/2023 Projected	2022/23 Budget	Proposed 2023/24
700 · DIRECT WASTEWATER EXPENSES				
710 · Chemicals and Filters				
710.01 · Chemicals	19,906.47	26,500.00	23,320.00	27,500.00
Total 710 · Chemicals and Filters	<u>19,906.47</u>	<u>26,500.00</u>	<u>23,320.00</u>	<u>27,500.00</u>
720 · Laboratory				
720.01 · In House Lab	0.00	0.00	205.00	-
720.02 · Outside Lab	10,260.80	13,750.00	14,100.00	14,100.00
Total 720 · Laboratory	<u>10,260.80</u>	<u>13,750.00</u>	<u>14,305.00</u>	<u>14,100.00</u>
730 · Regulatory				
730.01 · Permits	0.00	0.00	1,000.00	1,000.00
730.02 · Biosolids Hauling	57,390.00	78,500.00	89,820.00	85,000.00
Total 730 · Regulatory	<u>57,390.00</u>	<u>78,500.00</u>	<u>90,820.00</u>	<u>86,000.00</u>
740 · Repairs Maintenance Other				
740.01 · Piping & Distribution	18,789.23	25,000.00	30,000.00	30,000.00
740.02 · Equipment	20,737.06	25,000.00	13,660.00	30,000.00
740.03 · Building and Grounds	1,448.08	3,000.00	50,000.00	50,000.00
740.04 · Generator-Annual Maintenance	0.00	0.00	10,000.00	10,000.00
Total 740 · Repairs Maintenance Other	<u>40,974.37</u>	<u>53,000.00</u>	<u>103,660.00</u>	<u>120,000.00</u>
750 · Utilities				
750.01 · Electric	23,818.07	32,000.00	26,880.00	35,000.00
750.02 · Propane	921.41	1,500.00	1,740.00	1,800.00
Total 750 · Utilities	<u>24,739.48</u>	<u>33,500.00</u>	<u>28,620.00</u>	<u>36,800.00</u>
760 · Other				
760.01 · Professional Fees -WWTP Permit	0.00	0.00	3,500.00	3,500.00
760.02 · Contingency	0.00	10,000.00	0.00	10,000.00
Total 760 · Other	<u>0.00</u>	<u>10,000.00</u>	<u>3,500.00</u>	<u>13,500.00</u>
770.000 · DEP Grant Expenses				
770.100 · DEP Sewer Grant - Engineering	108,000.00	108,000.00	0.00	-
Total 770.000 · DEP Grant Expenses	<u>108,000.00</u>	<u>108,000.00</u>	<u>0.00</u>	<u>-</u>



Cedar Key Water & Sewer District Profit & Loss Budget Performance

	October 2022 through June 2023 Oct 1 '22 - Jun 30, 23	Projected 09/30/2023	2022/23 Budget	Proposed 2023/24
770 · Capital Expenditures				
770.01 · Bridge 1,2,3 Drills	0.00	0.00	0.00	-
Total 770 · Capital Expenditures	0.00	0.00	0.00	-
790.1 · Depreciation Sewer	0.00	0.00	0.00	-
Total 700 · DIRECT WASTEWATER EXPENSES	261,271.12	323,250.00	264,225.00	297,900.00
Total Expense	882,646.32	1,173,022.00	1,287,506.00	1,412,947.00
Net Ordinary Income	289,905.96	253,055.00	0.00	-
Net Income	289,905.96	253,055.00	0.00	-

