

NOTICE AND AGENDA
CEDAR KEY WATER & SEWER DISTRICT
510 3RD STREET, CEDAR KEY, FL32625

FINAL BUDGET MEETING
September 19, 2022
5:01 P.M.

1. Call to order
2. Pledge and Prayer
3. Public Comment
4. Adoption of Agenda
5. A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT; AMENDING RATES FOR THE WATER AND SEWER CHARGES; PROVIDING INSTRUCTIONS TO THE CODIFIER; AND ESTABLISHING AS EFFECTIVE DATE.
6. A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT; ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2022-2023; AND ESTABLISHING AN EFFECTIVE DATE.
7. A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT; ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023; AND ESTABLISHING AN EFFECTIVE DATE.
8. Attorney Report
9. Commissioner Comments
10. Public Input
11. Adjourn

All persons are advised that if they decide to appeal any decision made at the above-referenced public hearing, they will need a record of the proceedings, and that, for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal will be based.

RESOLUTION NO. 2022-05

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT AMENDING THE RATES FOR WATER AND SEWER CHARGES EFFECTIVE OCTOBER 1, 2022; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Cedar Key Water and Sewer District owns and operates a water and wastewater system as part of a combined and integrated water and wastewater system; and

WHEREAS, the District provides potable water and wastewater treatment services to customers within its geographical boundaries as established by the Legislature of the State of Florida; and,

WHEREAS, in order for the District to provide high-quality water and wastewater services, it is necessary that rates be charged for such services that are sufficient to meet all of the obligations of the District; and

WHEREAS, the District has an obligation to ensure that sufficient revenues are generated to cover all existing and anticipated expenditures for the water and wastewater system; and

WHEREAS, outstanding revenue bonds of the District require establishment of proper and adequate rates and charges for both water and wastewater services in order to pay for necessary operation, maintenance, expansion and debt service requirements of the district, all of which are proper and equitable, and necessary to avoid such expense having to be paid from other revenue or tax sources; and,

WHEREAS, it is incumbent upon the District to collect rates in as equitable a manner as possible; and

WHEREAS, the District Board of Commissioners finds that rate increases adopted by this resolution are fair, reasonable, equitable and necessary to carry out the responsibilities of the District.

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

Section 1. Water Rates.

Section 5.02 of the District's Codified Resolutions entitled "Water Rates" is hereby amended to read as follows:

5.02 Water Rates

Base Service Availability Charge:

Small User \$28.00

Large User: \$67.00

Plus, the following usage charges:

Number of Gallons	Rate per 1,000 Gallons Used
0 to 3,000	\$2.85 (\$.00285/gallon)
3,001 to 6,000	\$5.33 (\$.00533/gallon)
6,001 to 9,000	\$7.52 (\$.00752/gallon)
9,001 and up	\$9.73 (\$.00973/gallon)

Section 2. Sewer Rates.

Section 5.03 of the District's Codified Resolutions entitled "Sewer Rates" is hereby amended to read as follows:

5.03 Sewer Rates.

Base Service Availability Charge:

Small User \$27.00

Large User: \$64.00

Plus, the following usage charges:

Number of Gallons	Rate per 1,000 Gallons Used
0 to 3,000	\$2.30 (\$.00230/gallon)
3,001 to 6,000	\$4.66 (\$.00466/gallon)
6,001 to 9,000	\$6.77 (\$.00677/gallon)
9,001 and up	\$8.86 (\$.00886/gallon)

Section 3. Codification.

It is the intention of the Board and it is hereby ordained that the provisions of Sections 1 and 2 of this Ordinance shall be incorporated into the District's codified resolutions.

Section 4. Effective Date

This Resolution shall take effect upon final adoption, with the newly adopted rates to be applied as of October 1, 2022.

Passed and adopted by the Cedar Key Water and Sewer District Board of Directors by a vote of _____ to ____ on the ____ day of _____, 2022.

**CEDAR KEY WATER AND SEWER
DISTRICT**

BY: _____
Dottie Haldeman, Chairperson

ATTEST:

(SEAL)

Leslie Sturmer, Secretary

RESOLUTION NO. 2022-06

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 2022-2023; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 19, 2022, 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 2022-2023; 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 \$217,900,472.

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

Section 1. The Fiscal Year 2022-2023 final operating millage rate shall be 1.2000 mills, which is greater than the rolled-back millage rate of 1.0861 mills by 10.49%.

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

Passed by a vote of _____ to _____ on the 19th day of September, 2022, at _____ p.m.

CEDAR KEY WATER AND SEWER DISTRICT

BY: _____
Dottie Haldeman, Chairperson

ATTEST:

(SEAL)

Leslie Sturmer, Secretary

RESOLUTION NO. 2022-07

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 19, 2022, the Cedar Key Water and Sewer District Board of Commissioners adopted Fiscal Year Final Millage Rates as required by Section 200.065, Florida Statutes; and

WHEREAS, on September 19, 2022, the Cedar Key Water and Sewer District Board of Commissioners held a public hearing as required by Section 200.65, Florida Statutes, for the adoption of the Final Budget for Fiscal Year 2022-2023; 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 2022-2023 in the amount of \$1,287,506.

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

Section 1. The Fiscal Year 2022-2023 Final Budget in the amount of \$1,287,506, 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 19th day of September, 2022, at _____ p.m.

CEDAR KEY WATER AND SEWER DISTRICT

BY: _____
Dottie Haldeman, Chairperson

ATTEST:

(SEAL)

Leslie Sturmer, Secretary

Exhibit A

Final Budget for Fiscal Year 2022-2023

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

Proposed
Budget 2022-
2023

Comments

Ordinary Income/Expense

Income

300 - Income

	305 - Water Revenue	526,000.00	
	310 - Sewer Revenues	435,000.00	
	315 - Ad Valorem Tax		
	315.100 · Ad Valorem	262,275.00	
	315 - Ad Valorem Tax - Other		
	Total 315 - Ad Valorem Tax	262,275.00	
	320 - City Solid Waste Billing	0.00	
	325 · Penalties	2,958.00	
	330 - Earned Interest	20.00	
	331.100 · Proceeds from the City of CK	0.00	
	335 · New Meter Charges	5,600.00	
	340 - Rent for Water & Sewer Di		
	341 City		
	340 · 340-100 Cedar Key Dist.	27,974.00	
	340 - Rent for Water & Sewer Di - Other	2,149.00	
	Total 340 - Rent for Water & Sewer Di	30,123.00	
	350 - Misc Income	12,500.00	
	365. Meter Installation Fee	1,200.00	
	382 - Grant - Legislative 2016	0.00	
	Total 300 - Income	1,275,676.00	
	Other Sources Of Income		
	370 · Capital Facilities Charges	11,300.00	
	333 · Other Miscellaneous	530.00	
	364 · Gain on Sale of Equipment	0.00	
	Total Other Sources Of Income	11,830.00	
	390 · Security Deposit		
	390.01 · Security Deposit	0.00	
	Total 390 · Security Deposit	0.00	
	Total Income	1,287,506.00	
	Gross Profit	1,287,506.00	
	Expense		
	500 · GENERAL AND ADMINISTRATIVE		
	510 · Payroll		
	510.01 · Salaries	304,048.00	
	510.02 · Social Security/Medicare	23,259.68	
	510.03 · Retirement	30,405.00	
	510.04 · Health, Dental & Life Ins	79,613.32	
	510.05 · Workers Comp.	8,400.00	
	510.06 · Compensated Absence Expense	0.00	
	Total 510 · Payroll	445,726.00	

Cedar Key Water & Sewer District 2022 - 2023 Budget Worksheet

				Proposed Budget 2022- 2023	Comments
			520 · Office		
			520.01 · Supplies	2,000.00	
			520.02 · Postage & Shipping	6,220.00	
			520.03 · Copier, Computer, Billing, Etc.	3,465.00	
			520.04 · Printing and Copying	1,148.00	
			520.08 · Bad Debt Expense		
			Total 520 · Office	12,833.00	
			530 · Utilities		
			530.01 · Fuel For Equipment	13,200.00	
			530.02 · Solid Waste Disposal	1,130.00	
			530.03 · Telephone	10,000.00	
			Total 530 · Utilities	24,330.00	
			540 · Professional Fees		
			540.01 · Audit & Accounting	22,200.00	
			540.02 · Management/Legal	30,000.00	
			540.03 · Property Appraiser's Fee	7,000.00	
			540.05 · Tax Collector Fees	5,200.00	
			540.04.Water/Wastwater Operator		
			Total 540 · Professional Fees	64,400.00	
			550 - General Repair & Maint		
			550.01 · Vehicle	3,606.00	
			550.02 · Equipment and Tools	5,830.00	
			550.03 · Building	600.00	
			550.04 · Supplies	948.00	
			550.05 · New Tools		
			Total 550 - General Repair & Maint	10,984.00	
			560 · Other		
			560.01 · Property/Liability Ins.	52,000.00	
			560.02 · Election Expenses	4,000.00	
			560.03 · Continuing Education	3,000.00	
			560.04 · Annual Fees & Dues	11,000.00	
			560.05 · Ads and Publications	500.00	
			560.06 · Miscellaneous	1,650.00	
			560.07 · Contingency	0.00	
			560.08 · Bank Interest	0.00	
			Total 560 · Other	72,150.00	
			590.00 - Contingency	43,740.00	
			Total 500 · GENERAL AND ADMINISTRATIVE	674,163.00	
			600 · DIRECT WATER EXPENSES		
			610 · Chemicals and Filters		
			610.01 · Chemicals	88,330.00	
			610.02 · Miex Resin	30,000.00	
			Total 610 · Chemicals and Filters	118,330.00	

Cedar Key Water & Sewer District 2022 - 2023 Budget Worksheet

				Proposed Budget 2022- 2023	Comments
			620 - Laboratory		
			620.01 · In House Lab	2,920.00	
			620.02 · Outside Lab	4,348.00	
			Total 620 - Laboratory	7,268.00	
			630 - Regulatory		
			630.01 · Permits		
			Total 630 - Regulatory	0.00	
			640 · Repairs and Maintenance		
			640.01 · Piping and Distribution	20,850.00	
			640.02 · Equipment	12,560.00	
			640.03 · Building & Grounds	7,690.00	
			640.04 · Water Tower Maintenance	16,000.00	
			640.05 · Generators Annual Mainte	1,930.00	
			640.06 Water Plant Maintenance	30,000.00	
			Total 640 · Repairs and Maintenance	89,030.00	
			650 · Utilities		
			650.01 · Electric	22,000.00	
			650.02 · Propane	1,090.00	
			650.03 · Telephone	2,360.00	
			Total 650 · Utilities	25,450.00	
			660 · Other		
			660.01 · Professional Fees	10,000.00	
			660.02 · Engineering-SRF Planning		
			660.04 Prof. Fees- Water Plant		
			Total 660 · Other	10,000.00	
			670 · Capital Expenditures		
			670.02 New Vehicle	50,000.00	
			Total 670 · Capital Expenditures	50,000.00	
			680 · Loans		
			680.07 · DCB - LOC Interest		
			680.05 · RD - Water System Interest	29,040.00	
			680.06 · RD-Water System Principal	20,000.00	
			Total 680 · Loans	49,040.00	
			690.1 · Depreciation Water		
			Total 600 · DIRECT WATER EXPENSES	349,118.00	
			700 · DIRECT WASTEWATER EXPENSES		
			710 · Chemicals and Filters		
			710.01 · Chemicals	23,320.00	
			Total 710 · Chemicals and Filters	23,320.00	
			720 · Laboratory		
			720.01 · In House Lab	205.00	
			720.02 · Outside Lab	14,100.00	
			Total 720 · Laboratory	14,305.00	

Cedar Key Water & Sewer District 2022 - 2023 Budget Worksheet

				Proposed Budget 2022- 2023	Comments
			730 · Regulatory		
			730.01 · Permits	1,000.00	
			730.02 · Biosolids Hauling	89,820.00	
			Total 730 · Regulatory	90,820.00	
			740 · Repairs Maintenace Other		
			740.01 · Piping & Distribution	30,000.00	
			740.02 · Equipment	13,660.00	
			740.03 · Building and Grounds	50,000.00	
			740.04 · Generator- Maintenance	10,000.00	
			Total 740 · Repairs Maintenace Other	103,660.00	
			750 · Utilities		
			750.01 · Electric	26,880.00	
			750.02 · Propane	1,740.00	
			Total 750 · Utilities	28,620.00	
			760 · Other		
			760.01 · Professional Fees -WWTP Permit	3,500.00	
			Total 760 · Other	3,500.00	
			790.1 · Depreciation Sewer		
			Total 700 · DIRECT WASTEWATER EXPENSES	264,225.00	
			Total Expense	1,287,506.00	
			Net Ordinary Income	0.00	