

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

SPECIAL MEETING
July 26, 2022
5:00 P.M.

1. Call to order
2. Pledge and Prayer
3. Public Input
4. Adoption of Agenda
5. Tentative Budget
6. Commissioner Comments
7. Public Input
8. 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.

Cedar Key Water & Sewer District
2022 - 2023

Budget Worksheet

Ordinary Income/Expense	For the 9 Months			Proposed Budget 2022-2023	Comments
	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	Ending Oct '21 - Jun 22		
Income					
300 - Income					
305 - Water Revenue	467,203.95	500,308.73	377,522.56	503,363.00	With no rate increase
310 - Sewer Revenues	389,406.57	414,335.40	318,030.92	424,000.00	With no rate increase
315 - Ad Valorem Tax					
315.100 - Ad Valorem	197,100.65	217,031.20	229,399.19	262,275.00	Reflect 1.2 mills
315 - Ad Valorem Tax - Other	9,955.60	0.00	0.00		
Total 315 - Ad Valorem Tax	207,056.25	217,031.20	229,399.19	262,275.00	
320 - City Solid Waste Billing	0.00	0.00	-72.62	0.00	
325 - Penalties	1,596.77	1,880.00	2,530.00	2,958.00	
330 - Earned Interest	9.27	17.75	7.63	20.00	
331.100 - Proceeds from the City of CK	0.00	0.00	85,000.00	0.00	
335 - New Meter Charges	1,000.00	1,500.00	4,200.00	5,600.00	
340 - Rent for Water & Sewer Di					
341 City	0.00	0.00	568.18		
340 - 340-100 Cedar Key Dist.	0.00	0.00	20,981.14	27,974.00	
340 - Rent for Water & Sewer Di - Other	11,289.84	8,660.00	1,612.00	2,149.00	
Total 340 - Rent for Water & Sewer Di	11,289.84	8,660.00	23,161.32	30,123.00	
350 - Misc Income	8,293.67	16,013.65	9,406.48	12,500.00	
365. Meter Installation Fee	480.00	1,020.00	900.00	1,200.00	
382 - Grant - Legislative 2016	145,902.20	90,014.79	0.00	0.00	
Total 300 - Income	1,232,238.52	1,250,781.52	1,050,085.48	1,242,039.00	
Other Sources Of Income					
370 - Capital Facilities Charges	0.00	0.00	8,500.00	11,300.00	
333 - Other Miscellaneous	0.00	0.00	395.00	530.00	
364 - Gain on Sale of Equipment	10,150.00	1,000.00	0.00	0.00	
Total Other Sources Of Income	10,150.00	1,000.00	8,895.00	11,830.00	
390 - Security Deposit					
390.01 - Security Deposit	0.00	0.00	100.00	0.00	
Total 390 - Security Deposit	0.00	0.00	100.00	0.00	

**Cedar Key Water & Sewer District
2022 - 2023
Budget Worksheet**

		For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
	Total Income	1,242,388.52	1,251,781.52	1,059,080.48	1,253,869.00	
	Gross Profit	1,242,388.52	1,251,781.52	1,059,080.48	1,253,869.00	
	Expense					
	500 - GENERAL AND ADMINISTRATIVE					
	510 - Payroll					
	510.01 - Salaries	260,858.32	313,228.25	265,943.34	304,048.00	Reflect 3% raises
	510.02 - Social Security/Medicare	19,308.64	23,277.27	20,350.35	23,259.68	Adjusted
	510.03 - Retirement	29,136.88	34,713.99	28,281.77	30,405.00	Adjusted
	510.04 - Health, Dental & Life Ins	54,673.86	65,436.10	53,872.57	79,613.32	Adjusted
	510.05 - Workers Comp.	6,299.97	5,733.11	6,293.23	8,400.00	
	510.06 - Compensated Absence Expense	-313.00	5,737.00	0.00	0.00	
	Total 510 - Payroll	369,964.67	448,125.72	374,741.26	445,726.00	
	520 - Office					
	520.01 - Supplies	1,953.13	2,162.94	1,487.98	2,000.00	
	520.02 - Postage & Shipping	5,481.15	6,163.32	4,664.91	6,220.00	
	520.03 - Copier, Computer, Billing, Etc.	5,336.70	3,808.88	2,599.42	3,465.00	
	520.04 - Printing and Copying	669.90	1,384.20	1,001.50	1,335.00	
	520.08 - Bad Debt Expense	-7,850.00	0.00	0.00		
	Total 520 - Office	5,590.88	13,519.34	9,753.81	13,020.00	
	530 - Utilities					
	530.01 - Fuel For Equipment	6,237.37	8,180.80	9,908.39	13,200.00	
	530.02 - Solid Waste Disposal	1,694.28	2,072.97	847.14	1,130.00	
	530.03 - Telephone	10,219.95	10,812.15	7,429.76	10,000.00	
	Total 530 - Utilities	18,151.60	21,065.92	18,185.29	24,330.00	
	540 - Professional Fees					
	540.01 - Audit & Accounting	20,050.00	19,905.00	20,350.00	22,200.00	
	540.02 - Management/Legal	60,000.00	35,500.00	12,000.00	30,000.00	
	540.03 - Property Appraiser's Fee	6,348.10	6,646.11	5,939.72	7,000.00	
	540.05 - Tax Collector Fees	4,740.10	4,925.51	4,863.44	5,200.00	
	540.04 - Water/Wastewater Operator	8,086.75	200.00	0.00		

**Cedar Key Water & Sewer District
2022 - 2023
Budget Worksheet**

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
Total 540 - Professional Fees	99,224.95	67,176.62	43,153.16	64,400.00	
550 - General Repair & Maint					
550.01 - Vehicle	4,244.52	6,835.67	2,705.25	3,606.00	
550.02 - Equipment and Tools	848.98	8,393.25	4,365.88	5,830.00	
550.03 - Building	2,941.53	511.69	416.05	600.00	
550.04 - Supplies	1,419.69	2,084.51	710.41	948.00	
550.05 - New Tools	786.84	482.30	0.00		
Total 550 - General Repair & Maint	10,241.56	18,307.42	8,197.59	10,984.00	
560 - Other					
560.01 - Property/Liability Ins.	43,299.00	49,011.00	49,250.00	52,000.00	
560.02 - Election Expenses	0.00	2,700.00	0.00	0.00	
560.03 - Continuing Education	347.00	606.00	71.92	3,000.00	
560.04 - Annual Fees & Dues	2,100.23	5,291.52	9,196.00	11,000.00	
560.05 - Ads and Publications	787.70	738.47	54.68	500.00	
560.06 - Miscellaneous	1,730.88	2,027.36	1,145.05	1,650.00	
560.07 - Contingency	0.00	0.00	35.98	0.00	
560.08 - Bank Interest	0.00	777.09	0.00	0.00	
Total 560 - Other	48,264.81	61,151.44	59,753.63	68,150.00	New account
590.00 - Contingency				30,000.00	
Total 500 - GENERAL AND ADMINISTRATIVE	551,438.47	629,346.46	513,784.74	656,610.00	
600 - DIRECT WATER EXPENSES					
610 - Chemicals and Filters					
610.01 - Chemicals	61,535.98	65,974.86	66,246.52	88,330.00	
610.02 - Mlex Resin	18,498.87	5,135.00	41,668.22	30,000.00	
610.03 - Twin Oxide Inst., Rent, Chemical	777.96	0.00	0.00		
Total 610 - Chemicals and Filters	80,812.81	71,109.86	107,914.74	118,330.00	
620 - Laboratory					
620.01 - In House Lab	2,500.68	5,438.63	2,188.17	2,920.00	
620.02 - Outside Lab	6,939.00	14,503.92	3,252.50	4,348.00	
Total 620 - Laboratory	9,439.68	19,942.55	5,440.67	7,268.00	

**Cedar Key Water & Sewer District
2022 - 2023
Budget Worksheet**

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
630 - Regulatory					
630.01 - Permits	100.00	0.00	0.00		
Total 630 - Regulatory	100.00	0.00	0.00	0.00	
640 - Repairs and Maintenance					
640.01 - Piping and Distribution	8,343.84	24,928.71	15,615.71	20,850.00	
640.02 - Equipment	39,428.06	33,159.93	9,419.11	12,560.00	
640.03 - Building & Grounds	885.96	1,514.79	5,761.69	7,690.00	
640.04 - Water Tower Maintenance	18,978.00	19,783.00	12,673.50	16,000.00	
640.05 - Generators Annual Mainte	1,850.00	649.60	1,438.70	1,930.00	
Total 640 - Repairs and Maintenance	69,485.86	80,036.03	44,908.71	59,030.00	
650 - Utilities					
650.01 - Electric	20,707.25	22,423.61	16,487.76	22,000.00	
650.02 - Propane	0.00	528.46	817.32	1,090.00	
650.03 - Telephone	1,907.93	3,979.12	1,770.20	2,360.00	
Total 650 - Utilities	22,615.18	26,931.19	19,075.28	25,450.00	
660 - Other					
660.01 - Professional Fees	560.00	0.00	70.00	0.00	
660.02 - Engineering-SRF Planning	1,000.00	0.00	0.00		
660.04 Prof. Fees- Water Plant	0.00	1,000.00	0.00		
Total 660 - Other	1,560.00	1,000.00	70.00	0.00	
670 - Capital Expenditures					
670.02 -New Vehicle	0.00	0.00	1,425.00	50,000.00	New Truck
Total 670 - Capital Expenditures	0.00	0.00	1,425.00	50,000.00	
680 - Loans					
680.07 - DCB - LOC Interest	332.91	0.00	0.00		
680-05 - RD - Water System Interest	30,487.59	30,018.64	0.00	29,040.00	
680.06 - RD-Water System Principal	1,021.87	0.00	0.00		
Total 680 - Loans	31,842.37	30,018.64	0.00	29,040.00	
690.1 - Depreciation Water	137,731.95	142,978.41	0.00	66,176.00	
Total 600 - DIRECT WATER EXPENSES	353,587.85	372,016.68	178,834.40	355,294.00	

**Cedar Key Water & Sewer District
2022 - 2023
Budget Worksheet**

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
700 - DIRECT WASTEWATER EXPENSES					
710 - Chemicals and Filters					
710.01 - Chemicals	25,500.91	26,849.83	17,485.87	23,320.00	
Total 710 - Chemicals and Filters	25,500.91	26,849.83	17,485.87	23,320.00	
720 - Laboratory					
720.01 - In House Lab	980.45	2,991.99	152.66	205.00	
720.02 - Outside Lab	13,927.28	16,740.66	10,572.20	14,100.00	
Total 720 - Laboratory	14,907.73	19,732.65	10,724.86	14,305.00	
730 - Regulatory					
730.01 - Permits	200.00	0.00	200.00	300.00	
730.02 - Biosolids Hauling	57,265.00	59,745.00	67,360.00	89,820.00	
Total 730 - Regulatory	57,465.00	59,745.00	67,560.00	90,120.00	
740 - Repairs Maintenance Other					
740.01 - Piping & Distribution	11,782.77	9,748.43	91,742.52	30,000.00	
740.02 - Equipment	14,340.82	12,388.75	10,240.62	13,660.00	
740.03 - Building and Grounds	3,881.42	82,040.01	29,799.76	39,740.00	
740.04 - Generator-Annual Maintenance	1,150.00	1,222.16	0.00		
Total 740 - Repairs Maintenance Other	31,155.01	105,399.35	131,782.90	83,400.00	
750 - Utilities					
750.01 - Electric	29,920.72	31,595.61	20,159.72	26,880.00	
750.02 - Propane	980.14	779.91	1,304.80	1,740.00	
Total 750 - Utilities	30,900.86	32,375.52	21,464.52	28,620.00	
760 - Other					
760.01 - Professional Fees -MWTP Permit	2,620.00	0.00	1,612.00	2,200.00	
Total 760 - Other	2,620.00	0.00	1,612.00	2,200.00	
790.1 - Depreciation Sewer	125,467.70	126,650.03	0.00	0.00	
Total 700 - DIRECT WASTEWATER EXPENSES	288,017.21	370,752.38	250,630.15	241,965.00	
Total Expense	1,193,043.53	1,372,115.52	943,249.29	1,253,869.00	
Net Ordinary Income	49,344.99	-120,334.00	115,831.19	0.00	Currently Balanced

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
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Ordinary Income/Expense

Income

300 - Income

305 - Water Revenue	467,203.95	500,308.73	377,522.56	516,000.00	With 3% increase
310 - Sewer Revenues	389,406.57	414,335.40	318,030.92	427,000.00	With 3% increase
315 - Ad Valorem Tax					
315.100 - Ad Valorem	197,100.65	217,031.20	229,399.19	262,275.00	Reflect 1.2 mills
315 - Ad Valorem Tax - Other	9,955.60	0.00	0.00		
Total 315 - Ad Valorem Tax	207,056.25	217,031.20	229,399.19	262,275.00	
320 - City Solid Waste Billing	0.00	0.00	-72.62	0.00	
325 - Penalties	1,596.77	1,880.00	2,530.00	2,958.00	
330 - Earned Interest	9.27	17.75	7.63	20.00	
331.100 - Proceeds from the City of CK	0.00	0.00	85,000.00	0.00	
335 - New Meter Charges	1,000.00	1,500.00	4,200.00	5,600.00	
340 - Rent for Water & Sewer Di					
341 City	0.00	0.00	568.18		
340 - 340-100 Cedar Key Dist.	0.00	0.00	20,981.14	27,974.00	
340 - Rent for Water & Sewer Di - Other	11,289.84	8,660.00	1,612.00	2,149.00	
Total 340 - Rent for Water & Sewer Di	11,289.84	8,660.00	23,161.32	30,123.00	
350 - Misc Income	8,293.67	16,013.65	9,406.48	12,500.00	
365. Meter Installation Fee	480.00	1,020.00	900.00	1,200.00	
382 - Grant - Legislative 2016	145,902.20	90,014.79	0.00	0.00	
Total 300 - Income	1,232,238.52	1,250,781.52	1,050,085.48	1,257,676.00	
Other Sources Of Income					
370 - Capital Facilities Charges	0.00	0.00	8,500.00	11,300.00	
333 - Other Miscellaneous	0.00	0.00	395.00	530.00	
364 - Gain on Sale of Equipment	10,150.00	1,000.00	0.00	0.00	
Total Other Sources Of Income	10,150.00	1,000.00	8,895.00	11,830.00	
390 - Security Deposit					
390.01 - Security Deposit	0.00	0.00	100.00	0.00	
Total 390 - Security Deposit	0.00	0.00	100.00	0.00	

Cedar Key Water & Sewer District 2022 - 2023

Budget Worksheet

For the 9
Months
Ending Oct
'21 - Jun 22

For the Year
Ending Oct
'20 - Sep 21

Proposed
Budget 2022-
2023

Comments

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
Total Income	1,242,388.52	1,251,781.52	1,059,080.48	1,269,506.00	
Gross Profit	1,242,388.52	1,251,781.52	1,059,080.48	1,269,506.00	
Expense					
500 · GENERAL AND ADMINISTRATIVE					
510 · Payroll					
510.01 · Salaries	260,858.32	313,228.25	265,943.34	304,048.00	Reflect 3% raises
510.02 · Social Security/Medicare	19,308.64	23,277.27	20,350.35	23,259.68	Adjusted
510.03 · Retirement	29,136.88	34,713.99	28,281.77	30,405.00	Adjusted
510.04 · Health, Dental & Life Ins	54,673.86	65,436.10	53,872.57	79,613.32	Adjusted
510.05 · Workers Comp.	6,299.97	5,733.11	6,293.23	8,400.00	
510.06 · Compensated Absence Expense	-313.00	5,737.00	0.00	0.00	
Total 510 · Payroll	369,964.67	448,125.72	374,741.26	445,726.00	
520 · Office					
520.01 · Supplies	1,953.13	2,162.94	1,487.98	2,000.00	
520.02 · Postage & Shipping	5,481.15	6,163.32	4,664.91	6,220.00	
520.03 · Copier, Computer, Billing, Etc.	5,336.70	3,808.88	2,599.42	3,465.00	
520.04 · Printing and Copying	669.90	1,384.20	1,001.50	1,335.00	
520.08 · Bad Debt Expense	-7,850.00	0.00	0.00		
Total 520 · Office	5,590.88	13,519.34	9,753.81	13,020.00	
530 · Utilities					
530.01 · Fuel For Equipment	6,237.37	8,180.80	9,908.39	13,200.00	
530.02 · Solid Waste Disposal	1,694.28	2,072.97	847.14	1,130.00	
530.03 · Telephone	10,219.95	10,812.15	7,429.76	10,000.00	
Total 530 · Utilities	18,151.60	21,065.92	18,185.29	24,330.00	
540 · Professional Fees					
540.01 · Audit & Accounting	20,050.00	19,905.00	20,350.00	22,200.00	
540.02 · Management/Legal	60,000.00	35,500.00	12,000.00	30,000.00	
540.03 · Property Appraiser's Fee	6,348.10	6,646.11	5,939.72	7,000.00	
540.05 · Tax Collector Fees	4,740.10	4,925.51	4,863.44	5,200.00	
540.04. Water/Wastewater Operator	8,086.75	200.00	0.00		

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the 9

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
Total 540 · Professional Fees	99,224.95	67,176.62	43,153.16	64,400.00	
550 - General Repair & Maint					
550.01 · Vehicle	4,244.52	6,835.67	2,705.25	3,606.00	
550.02 · Equipment and Tools	848.98	8,393.25	4,365.88	5,830.00	
550.03 · Building	2,941.53	511.69	416.05	600.00	
550.04 · Supplies	1,419.69	2,084.51	710.41	948.00	
550.05 · New Tools	786.84	482.30	0.00		
Total 550 - General Repair & Maint	10,241.56	18,307.42	8,197.59	10,984.00	
560 · Other					
560.01 · Property/Liability Ins.	43,299.00	49,011.00	49,250.00	52,000.00	
560.02 · Election Expenses	0.00	2,700.00	0.00	0.00	
560.03 · Continuing Education	347.00	606.00	71.92	3,000.00	
560.04 · Annual Fees & Dues	2,100.23	5,291.52	9,196.00	11,000.00	
560.05 · Ads and Publications	787.70	738.47	54.68	500.00	
560.06 · Miscellaneous	1,730.88	2,027.36	1,145.05	1,650.00	
560.07 · Contingency	0.00	0.00	35.98	0.00	
560.08 · Bank Interest	0.00	777.09	0.00	0.00	
Total 560 · Other	48,264.81	61,151.44	59,753.63	68,150.00	
590.00 - Contingency				30,000.00	
Total 500 · GENERAL AND ADMINISTRATIVE	551,438.47	629,346.46	513,784.74	656,610.00	
600 · DIRECT WATER EXPENSES					
610 · Chemicals and Filters					
610.01 · Chemicals	61,535.98	65,974.86	66,246.52	88,330.00	
610.02 · Miex Resin	18,498.87	5,135.00	41,668.22	30,000.00	
610.03 · Twin Oxide Inst., Rent,Chemical	777.96	0.00	0.00		
Total 610 · Chemicals and Filters	80,812.81	71,109.86	107,914.74	118,330.00	
620 - Laboratory					
620.01 · In House Lab	2,500.68	5,438.63	2,188.17	2,920.00	
620.02 · Outside Lab	6,939.00	14,503.92	3,252.50	4,348.00	
Total 620 - Laboratory	9,439.68	19,942.55	5,440.67	7,268.00	

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the 9

For the Year
Ending Oct '19
- Sep 20

For the Year
Ending Oct
'20 - Sep 21

Months
Ending Oct
'21 - Jun 22

Proposed
Budget 2022-
2023

Comments

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
630 - Regulatory					
630.01 - Permits	100.00	0.00	0.00		
Total 630 - Regulatory	100.00	0.00	0.00	0.00	
640 - Repairs and Maintenance					
640.01 - Piping and Distribution	8,343.84	24,928.71	15,615.71	20,850.00	
640.02 - Equipment	39,428.06	33,159.93	9,419.11	12,560.00	
640.03 - Building & Grounds	885.96	1,514.79	5,761.69	7,690.00	
640.04 - Water Tower Maintenance	18,978.00	19,783.00	12,673.50	16,000.00	
640.05 - Generators Annual Mainte	1,850.00	649.60	1,438.70	1,930.00	
Total 640 - Repairs and Maintenance	69,485.86	80,036.03	44,908.71	59,030.00	
650 - Utilities					
650.01 - Electric	20,707.25	22,423.61	16,487.76	22,000.00	
650.02 - Propane	0.00	528.46	817.32	1,090.00	
650.03 - Telephone	1,907.93	3,979.12	1,770.20	2,360.00	
Total 650 - Utilities	22,615.18	26,931.19	19,075.28	25,450.00	
660 - Other					
660.01 - Professional Fees	560.00	0.00	70.00	0.00	
660.02 - Engineering-SRF Planning	1,000.00	0.00	0.00		
660.04 Prof. Fees- Water Plant	0.00	1,000.00	0.00		
Total 660 - Other	1,560.00	1,000.00	70.00	0.00	
670 - Capital Expenditures					
670.02 New Vehicle	0.00	0.00	1,425.00	50,000.00	New Truck
Total 670 - Capital Expenditures	0.00	0.00	1,425.00	50,000.00	
680 - Loans					
680.07 - DCB - LOC Interest	332.91	0.00	0.00		
680.05 - RD - Water System Interest	30,487.59	30,018.64	0.00	29,040.00	
680.06 - RD-Water System Principal	1,021.87	0.00	0.00		
Total 680 - Loans	31,842.37	30,018.64	0.00	29,040.00	
690.1 - Depreciation Water	137,731.95	142,978.41	0.00	66,176.00	
Total 600 - DIRECT WATER EXPENSES	353,587.85	372,016.68	178,834.40	355,294.00	

Cedar Key Water & Sewer District 2022 - 2023 Budget Worksheet

For the 9

	For the Year		For the Year		For the 9		Proposed Budget 2022- 2023	Comments
	Ending Oct '19 - Sep 20	Ending Oct '19 - Sep 21	Ending Oct '20 - Sep 21	Ending Oct '21 - Jun 22	Months Ending Oct	Budget 2022- 2023		
700 · DIRECT WASTEWATER EXPENSES								
710 · Chemicals and Filters								
710.01 · Chemicals	25,500.91	26,849.83	26,849.83	17,485.87		23,320.00		
Total 710 · Chemicals and Filters	25,500.91	26,849.83	26,849.83	17,485.87		23,320.00		
720 · Laboratory								
720.01 · In House Lab	980.45	2,991.99	2,991.99	152.66		205.00		
720.02 · Outside Lab	13,927.28	16,740.66	16,740.66	10,572.20		14,100.00		
Total 720 · Laboratory	14,907.73	19,732.65	19,732.65	10,724.86		14,305.00		
730 · Regulatory								
730.01 · Permits	200.00	0.00	0.00	200.00		300.00		
730.02 · Biosolids Hauling	57,265.00	59,745.00	59,745.00	67,360.00		89,820.00		
Total 730 · Regulatory	57,465.00	59,745.00	59,745.00	67,560.00		90,120.00		
740 · Repairs Maintenance Other								
740.01 · Piping & Distribution	11,782.77	9,748.43	9,748.43	91,742.52		30,000.00		
740.02 · Equipment	14,340.82	12,388.75	12,388.75	10,240.62		13,660.00		
740.03 · Building and Grounds	3,881.42	82,040.01	82,040.01	29,799.76		39,740.00		
740.04 · Generator-Annual Maintenance	1,150.00	1,222.16	1,222.16	0.00				
Total 740 · Repairs Maintenance Other	31,155.01	105,399.35	105,399.35	131,782.90		83,400.00		
750 · Utilities								
750.01 · Electric	29,920.72	31,595.61	31,595.61	20,159.72		26,880.00		
750.02 · Propane	980.14	779.91	779.91	1,304.80		1,740.00		
Total 750 · Utilities	30,900.86	32,375.52	32,375.52	21,464.52		28,620.00		
760 · Other								
760.01 · Professional Fees -WWTP Permit	2,620.00	0.00	0.00	1,612.00		2,200.00		
Total 760 · Other	2,620.00	0.00	0.00	1,612.00		2,200.00		
790.1 · Depreciation Sewer	125,467.70	126,650.03	126,650.03	0.00		0.00		
Total 700 · DIRECT WASTEWATER EXPENSES	288,017.21	370,752.38	370,752.38	250,630.15		241,965.00		
Total Expense	1,193,043.53	1,372,115.52	1,372,115.52	943,249.29		1,253,869.00		
Net Ordinary Income	49,344.99	-120,334.00	-120,334.00	115,831.19		15,637.00		

Cedar Key Water & Sewer District 2022 - 2023

Budget Worksheet

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	
Ordinary Income/Expense					Comments

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	
Income					
300 - Income					
305 - Water Revenue	467,203.95	500,308.73	377,522.56	526,000.00	With 5% increase
310 - Sewer Revenues	389,406.57	414,335.40	318,030.92	435,000.00	With 5% increase
315 - Ad Valorem Tax					
315.100 - Ad Valorem	197,100.65	217,031.20	229,399.19	262,275.00	Reflect 1.2 mills
315 - Ad Valorem Tax - Other	9,955.60	0.00	0.00		
Total 315 - Ad Valorem Tax	207,056.25	217,031.20	229,399.19	262,275.00	
320 - City Solid Waste Billing	0.00	0.00	-72.62	0.00	
325 - Penalties	1,596.77	1,880.00	2,530.00	2,958.00	
330 - Earned Interest	9.27	17.75	7.63	20.00	
331.100 - Proceeds from the City of CK	0.00	0.00	85,000.00	0.00	
335 - New Meter Charges	1,000.00	1,500.00	4,200.00	5,600.00	
340 - Rent for Water & Sewer Di					
341 City	0.00	0.00	568.18		
340 - 340-100 Cedar Key Dist.	0.00	0.00	20,981.14	27,974.00	
340 - Rent for Water & Sewer DI - Other	11,289.84	8,660.00	1,612.00	2,149.00	
Total 340 - Rent for Water & Sewer Di	11,289.84	8,660.00	23,161.32	30,123.00	
350 - Misc Income	8,293.67	16,013.65	9,406.48	12,500.00	
365. Meter Installation Fee	480.00	1,020.00	900.00	1,200.00	
382 - Grant - Legislative 2016	145,902.20	90,014.79	0.00	0.00	
Total 300 - Income	1,232,238.52	1,250,781.52	1,050,085.48	1,275,676.00	
Other Sources Of Income					
370 - Capital Facilities Charges	0.00	0.00	8,500.00	11,300.00	
333 - Other Miscellaneous	0.00	0.00	395.00	530.00	
364 - Gain on Sale of Equipment	10,150.00	1,000.00	0.00	0.00	
Total Other Sources Of Income	10,150.00	1,000.00	8,895.00	11,830.00	
390 - Security Deposit					
390.01 - Security Deposit	0.00	0.00	100.00	0.00	
Total 390 - Security Deposit	0.00	0.00	100.00	0.00	

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the 9

For the Year
Ending Oct '19
- Sep 20

For the Year
Ending Oct
'20 - Sep 21

Months
Ending Oct
'21 - Jun 22

Proposed
Budget 2022-
2023

Comments

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
Total Income	1,242,388.52	1,251,781.52	1,059,080.48	1,287,506.00	
Gross Profit	1,242,388.52	1,251,781.52	1,059,080.48	1,287,506.00	
Expense					
500 · GENERAL AND ADMINISTRATIVE					
510 · Payroll					
510.01 · Salaries	260,858.32	313,228.25	265,943.34	304,048.00	Reflect 3% raises
510.02 · Social Security/Medicare	19,308.64	23,277.27	20,350.35	23,259.68	Adjusted
510.03 · Retirement	29,136.88	34,713.99	28,281.77	30,405.00	Adjusted
510.04 · Health, Dental & Life Ins	54,673.86	65,436.10	53,872.57	79,613.32	Adjusted
510.05 · Workers Comp.	6,299.97	5,733.11	6,293.23	8,400.00	
510.06 · Compensated Absence Expense	-313.00	5,737.00	0.00	0.00	
Total 510 · Payroll	369,964.67	448,125.72	374,741.26	445,726.00	
520 · Office					
520.01 · Supplies	1,953.13	2,162.94	1,487.98	2,000.00	
520.02 · Postage & Shipping	5,481.15	6,163.32	4,664.91	6,220.00	
520.03 · Copier, Computer, Billing, Etc.	5,336.70	3,808.88	2,599.42	3,465.00	
520.04 · Printing and Copying	669.90	1,384.20	1,001.50	1,335.00	
520.08 · Bad Debt Expense	-7,850.00	0.00	0.00		
Total 520 · Office	5,590.88	13,519.34	9,753.81	13,020.00	
530 · Utilities					
530.01 · Fuel For Equipment	6,237.37	8,180.80	9,908.39	13,200.00	
530.02 · Solid Waste Disposal	1,694.28	2,072.97	847.14	1,130.00	
530.03 · Telephone	10,219.95	10,812.15	7,429.76	10,000.00	
Total 530 · Utilities	18,151.60	21,065.92	18,185.29	24,330.00	
540 · Professional Fees					
540.01 · Audit & Accounting	20,050.00	19,905.00	20,350.00	22,200.00	
540.02 · Management/Legal	60,000.00	35,500.00	12,000.00	30,000.00	
540.03 · Property Appraiser's Fee	6,348.10	6,646.11	5,939.72	7,000.00	
540.05 · Tax Collector Fees	4,740.10	4,925.51	4,863.44	5,200.00	
540.04 · Water/Wastewater Operator	8,086.75	200.00	0.00		

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the 9

For the Year
Ending Oct '19
- Sep 20

For the Year
Ending Oct
'20 - Sep 21

Months
Ending Oct
'21 - Jun 22

Proposed
Budget 2022-
2023

Comments

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
Total 540 · Professional Fees	99,224.95	67,176.62	43,153.16	64,400.00	
550 - General Repair & Maint					
550.01 · Vehicle	4,244.52	6,835.67	2,705.25	3,606.00	
550.02 · Equipment and Tools	848.98	8,393.25	4,365.88	5,830.00	
550.03 · Building	2,941.53	511.69	416.05	600.00	
550.04 · Supplies	1,419.69	2,084.51	710.41	948.00	
550.05 · New Tools	786.84	482.30	0.00		
Total 550 - General Repair & Maint	10,241.56	18,307.42	8,197.59	10,984.00	
560 · Other					
560.01 · Property/Liability Ins.	43,299.00	49,011.00	49,250.00	52,000.00	
560.02 · Election Expenses	0.00	2,700.00	0.00	0.00	
560.03 · Continuing Education	347.00	606.00	71.92	3,000.00	
560.04 · Annual Fees & Dues	2,100.23	5,291.52	9,196.00	11,000.00	
560.05 · Ads and Publications	787.70	738.47	54.68	500.00	
560.06 · Miscellaneous	1,730.88	2,027.36	1,145.05	1,650.00	
560.07 · Contingency	0.00	0.00	35.98	0.00	
560.08 · Bank Interest	0.00	777.09	0.00	0.00	
Total 560 · Other	48,264.81	61,151.44	59,753.63	68,150.00	
590.00 - Contingency				30,000.00	
Total 500 · GENERAL AND ADMINISTRATIVE	551,438.47	629,346.46	513,784.74	656,610.00	
600 · DIRECT WATER EXPENSES					
610 · Chemicals and Filters					
610.01 · Chemicals	61,535.98	65,974.86	66,246.52	88,330.00	
610.02 · Miex Resin	18,498.87	5,135.00	41,668.22	30,000.00	
610.03 · Twin Oxide Inst., Rent, Chemical	777.96	0.00	0.00		
Total 610 · Chemicals and Filters	80,812.81	71,109.86	107,914.74	118,330.00	
620 - Laboratory					
620.01 · In House Lab	2,500.68	5,438.63	2,188.17	2,920.00	
620.02 · Outside Lab	6,939.00	14,503.92	3,252.50	4,348.00	
Total 620 · Laboratory	9,439.68	19,942.55	5,440.67	7,268.00	

Cedar Key Water & Sewer District

2022 - 2023

Budget Worksheet

For the 9

	For the Year Ending Oct '19 - Sep 20	For the Year Ending Oct '20 - Sep 21	For the 9 Months Ending Oct '21 - Jun 22	Proposed Budget 2022- 2023	Comments
630 - Regulatory					
630.01 - Permits	100.00	0.00	0.00		
Total 630 - Regulatory	100.00	0.00	0.00	0.00	
640 - Repairs and Maintenance					
640.01 - Piping and Distribution	8,343.84	24,928.71	15,615.71	20,850.00	
640.02 - Equipment	39,428.06	33,159.93	9,419.11	12,560.00	
640.03 - Building & Grounds	885.96	1,514.79	5,761.69	7,690.00	
640.04 - Water Tower Maintenance	18,978.00	19,783.00	12,673.50	16,000.00	
640.05 - Generators Annual Mainte	1,850.00	649.60	1,438.70	1,930.00	
Total 640 - Repairs and Maintenance	69,485.86	80,036.03	44,908.71	59,030.00	
650 - Utilities					
650.01 - Electric	20,707.25	22,423.61	16,487.76	22,000.00	
650.02 - Propane	0.00	528.46	817.32	1,090.00	
650.03 - Telephone	1,907.93	3,979.12	1,770.20	2,360.00	
Total 650 - Utilities	22,615.18	26,931.19	19,075.28	25,450.00	
660 - Other					
660.01 - Professional Fees	560.00	0.00	70.00	0.00	
660.02 - Engineering-SRF Planning	1,000.00	0.00	0.00		
660.04 Prof. Fees- Water Plant	0.00	1,000.00	0.00		
Total 660 - Other	1,560.00	1,000.00	70.00	0.00	
670 - Capital Expenditures					
670.02 New Vehicle	0.00	0.00	1,425.00	50,000.00	New Truck
Total 670 - Capital Expenditures	0.00	0.00	1,425.00	50,000.00	
680 - Loans					
680.07 - DCB - LOC Interest	332.91	0.00	0.00		
680.05 - RD - Water System Interest	30,487.59	30,018.64	0.00	29,040.00	
680.06 - RD-Water System Principal	1,021.87	0.00	0.00		
Total 680 - Loans	31,842.37	30,018.64	0.00	29,040.00	
690.1 - Depreciation Water	137,731.95	142,978.41	0.00	66,176.00	
Total 600 - DIRECT WATER EXPENSES	353,587.85	372,016.68	178,834.40	355,294.00	

Cedar Key Water & Sewer District 2022 - 2023 Budget Worksheet

For the 9
Months
Ending Oct
'21 - Jun 22

For the Year
Ending Oct
'20 - Sep 21

Proposed
Budget 2022-
2023

Comments

700 · DIRECT WASTEWATER EXPENSES					
710 · Chemicals and Filters					
710.01 · Chemicals	25,500.91	26,849.83	17,485.87	23,320.00	
Total 710 · Chemicals and Filters	25,500.91	26,849.83	17,485.87	23,320.00	
720 · Laboratory					
720.01 · In House Lab	980.45	2,991.99	152.66	205.00	
720.02 · Outside Lab	13,927.28	16,740.66	10,572.20	14,100.00	
Total 720 · Laboratory	14,907.73	19,732.65	10,724.86	14,305.00	
730 · Regulatory					
730.01 · Permits	200.00	0.00	200.00	300.00	
730.02 · Biosolids Hauling	57,265.00	59,745.00	67,360.00	89,820.00	
Total 730 · Regulatory	57,465.00	59,745.00	67,560.00	90,120.00	
740 · Repairs Maintenance Other					
740.01 · Piping & Distribution	11,782.77	9,748.43	91,742.52	30,000.00	
740.02 · Equipment	14,340.82	12,388.75	10,240.62	13,660.00	
740.03 · Building and Grounds	3,881.42	82,040.01	29,799.76	39,740.00	
740.04 · Generator-Annual Maintenance	1,150.00	1,222.16	0.00		
Total 740 · Repairs Maintenance Other	31,155.01	105,399.35	131,782.90	83,400.00	
750 · Utilities					
750.01 · Electric	29,920.72	31,595.61	20,159.72	26,880.00	
750.02 · Propane	980.14	779.91	1,304.80	1,740.00	
Total 750 · Utilities	30,900.86	32,375.52	21,464.52	28,620.00	
760 · Other					
760.01 · Professional Fees -WWTP Permit	2,620.00	0.00	1,612.00	2,200.00	
Total 760 · Other	2,620.00	0.00	1,612.00	2,200.00	
790.1 · Depreciation Sewer	125,467.70	126,650.03	0.00	0.00	
Total 700 · DIRECT WASTEWATER EXPENSES	288,017.21	370,752.38	250,630.15	241,965.00	
Total Expense	1,193,043.53	1,372,115.52	943,249.29	1,253,869.00	
Net Ordinary Income	49,344.99	-120,334.00	115,831.19	33,637.00	

Cedar Key Water & Sewer District
Payroll Summary

October 2021 through June 2022

	Doty, Gabriel T		Johns, Alicia M.	
	Hours	Rate	Hours	Rate
	Oct '21 - Jun 22		Oct '21 - Jun 22	
Commissioner Flat Fee	-	-	-	-
Salary	44.00	17.00	111.50	15.00
Annual Leave		724.00		1,672.50
Bereavement Pay		-		-
Holiday Offsite	56.00	17.00	56.00	15.00
Holiday Onsite	12.00	34.00		30.00
Overtime	25.00	25.50	36.00	22.50
Regular Onsite	1,779.00	17.00	1,580.50	15.00
Sick Leave	148.00	17.00	92.00	15.00
Travel Stipend		-		-
Total Gross Pay	2,064.00	31,925.50	1,876.00	25,374.80

Employee Wages, Taxes and Adjustments

Gross Pay

12 Months	42,600.00	33,400.00
With a 3% raise	43,878.00	34,400.00
With a 5% raise	44,730.00	35,070.00

Cedar Key Water & Sewer District
Payroll Summary

October 2021 through June 2022

	McCain, James E.		Quinn, William M.		
Hours	Rate	Oct '21 - Jun 22	Hours	Rate	Oct '21 - Jun 22

Employee Wages, Taxes and Adjustments

Gross Pay

Commissioner Flat Fee		-			-	
Salary		-			-	
Annual Leave	124.50	33.07	4,117.22	88.00	22.56	1,985.28
Bereavement Pay						
Holiday Offsite	56.00	33.07	1,851.92	48.00	22.56	1,082.88
Holiday Onsite		66.14	-	21.00	45.12	947.52
Overtime	24.50	49.61	1,215.45	15.00	33.84	507.60
Regular Onsite	1,556.50	33.07	51,473.46	1,671.00	22.56	37,697.76
Sick Leave	117.00	33.07	3,869.19	89.00	22.56	2,007.84
Travel Stipend						
Total Gross Pay	1,878.50		62,527.24	1,932.00		44,228.88

12 Months

100,000.00

With a 3% raise

100,000.00

With a 5% raise

100,000.00

59,000.00

60,770.00

61,950.00

**Cedar Key Water & Sewer District
Payroll Summary**

October 2021 through June 2022

Employee Wages, Taxes and Adjustments	Richburg, Margaret A.		Board		TOTAL	
	Hours	Rate	Oct '21 - Jun 22	Hours	Rate	Oct '21 - Jun 22
Gross Pay						
Commissioner Flat Fee			-	45.00		18,000.00
Salary			-	18.00		55,300.06
Annual Leave	112.50	19.80	2,227.50	597.83		12,575.03
Bereavement Pay	24.00	19.80	475.20	24.00		475.20
Holiday Offsite	56.00	19.80	1,108.80	272.00		5,835.60
Holiday Onsite		39.60	-	33.00		1,355.52
Overtime		29.70	-	100.50		3,155.55
Regular Onsite	1,220.50	19.80	24,165.90	7,807.50		160,728.42
Sick Leave	93.00	19.80	1,841.40	567.00		12,291.63
Travel Stipend			-			1,150.00
Total Gross Pay	1,506.00		29,818.80	9,464.83		270,867.01
12 Months			39,800.00			24,000.00
With a 3% raise			41,000.00			304,048.00
With a 5% raise			41,800.00			307,550.00

Current Rates

Base Rate	
Small User Water	\$27.00
Small User Sewer	\$26.00
Large User Water	\$66.00
Large User Sewer	\$63.00

Water

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.71
3,001 - 6,000	\$5.08
6,001 - 9,000	\$7.16
9,001 and up	\$9.27

Sewer

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.19
3,001 - 6,000	\$4.44
6,001 - 9,000	\$6.45
9,001 and up	\$8.44

Rates @ 3% Plus \$1.00 Extra on Small User Base Rate

Base Rate	
Small User Water	\$28.00
Small User Sewer	\$26.00
Large User Water	\$66.00
Large User Sewer	\$63.00

Water

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.79
3,001 - 6,000	\$5.23
6,001 - 9,000	\$7.37
9,001 and up	\$9.55

Sewer

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.26
3,001 - 6,000	\$4.57
6,001 - 9,000	\$6.64
9,001 and up	\$8.69

Rates @ 5% Plus \$1.00 Extra on Small User Base Rate

Base Rate	
Small User Water	\$28.00
Small User Sewer	\$27.00
Large User Water	\$66.00
Large User Sewer	\$63.00

Water

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.85
3,001 - 6,000	\$5.33
6,001 - 9,000	\$7.52
9,001 and up	\$9.73

Sewer

Number of Gallons	Rate per 1,000 Gallons Used
0 - 3000	\$2.30
3,001 - 6,000	\$4.66
6,001 - 9,000	\$6.77
9,001 and up	\$8.86