

AGENDA

HOMOSASSA SPECIAL WATER DISTRICT Tentative Budget Hearing September 3, 2020

Commissioner Rodney MacRae, Chairman
Commissioner Caitlin Wilcox, Secretary/Treasurer
Commissioner Rosey Rendueles
Carole Barice, HSWD Attorney

Commissioner Lora Sipos, Vice Chairman
Commissioner Kathy Green
David Purnell, Superintendent, HSWD

NOTICE TO THE PUBLIC

Any person who decides to appeal any decision of the Governing Body with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose may need to provide that a verbatim record of the proceeding is made, which record includes testimony and evidence upon which the appeal is to be based, (Section 286.0105, Florida Statutes)

Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the Homosassa Special Water District Office, 7922 W. Grover Cleveland Blvd., Homosassa, FL 34448 or P.O. Box 195, Homosassa, FL 34487, (352) 628-3740, at least two (2) days before the meeting. If you are hearing or speech impaired, call 1-800-955-8771.

1) Notice to the Public

Due to COVID-19 the Tentative Budget Hearing for the Homosassa Special Water District will be held virtually. During such discussion, the Board of Commissioners shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The public will be allowed to speak and to ask questions prior to adoption measures by the governing body.

2) Discussion on Proposed Millage Rate (1.3307%)

3) Audience Comments and/or questions

4) Public Announcement:

The name of the taxing authority is the "Homosassa Special Water District". The rolled back rate is 1.2786%. The percentage increase over the rolled back rate is 4.07% and the proposed millage rate to be levied is 1.3309%.

5) Adopt the Tentative Millage Rate of 1.3307% (By Separate Vote)

6) Adopt the Tentative Budget (By Separate Vote)

7) Set time, date and place for the Final Budget Hearing and authorize necessary advertising.

Final Budget Hearing will be held virtually for Monday, September 21, 2020 at a time certain of 5:01 PM through the following Zoom link.

<https://us02web.zoom.us/j/83285910319?pwd=My9Dd2ZhaihuNnlYN00ralZJdWxtdz09>

For phone in participation please use the following information.

Phone # 1-646-558-8656

Meeting ID: 832 8591 0319

Passcode: 304745

8) Public Comments

9) Adjourn the Tentative Budget Hearing

Budget Summary
Homosassa Special Water District
Fiscal Year 2020-2021

General Fund 1.3307

<u>ESTIMATED REVENUES:</u>			WATER REVENUE FUND	GENERAL FUND	TOTAL ALL FUNDS
Taxes:	Millage	Per \$1,000			
Ad Valorem Taxes		1.3307		679,000	679,000
Metered Water Sales			1,531,000		1,531,000
Connection & Reconnection Fees			6,000		6,000
Late Penalties			10,000		10,000
Interest Income			1,000	12,000	13,000
Water Meter Sales			6,000		6,000
Miscellaneous Revenues			50,000	500	50,500
Transfers from Other Funds			270,000		270,000
TOTAL SOURCES			1,874,000	691,500	2,565,500
Fund Balances/Reserves/Net Assets			400,000	1,279,500	1,679,500
TOTAL REVENUES, TRANSFERS & BALANCES			2,274,000	1,971,000	4,245,000
EXPENDITURES					
Salaries			655,000	12,000	667,000
Payroll Taxes			50,500	918	51,418
Retirement			76,000	6,200	82,200
Group Insurance			148,000	64,000	212,000
Office Supply & Expense			35,000		35,000
Field Supply			95,000		95,000
Fuel			30,000		30,000
Repairs & Maintenance			75,000		75,000
Miscellaneous Expense			91,000	5,500	96,500
Utilities			60,000		60,000
Insurance (Property & Liability)			95,000		95,000
Legal Services				20,000	20,000
Engineering Services				2,000	2,000
Audit & Accounting Services				22,000	22,000
Tax Collection Assessment Fees				32,000	32,000
Capital Improvements				274,000	274,000
Debt Service - Loan			270,000		270,000
State Revolving Fund Principle			3,100		3,100
State Revolving Fund Interest			700		700
Contingency Fund			95,000		95,000
Transfers to Other Funds				270,000	270,000
TOTAL EXPENDITURES			1,779,300	708,618	2,487,918
Fund Balances/Reserves/Net Assets			494,700	1,262,382	1,757,082
TOTAL APPROPRIATED EXPENDITURES AND RESERVES			2,274,000	1,971,000	4,245,000

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Notice of Proposed Tax Increase

The Homosassa Special Water District has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$681,840
B. Less tax reduction due to Value Adjustment Board and other assessment charges.....	\$333.00
C. Actual property tax levy.....	\$681,507

This year's proposed tax levy.....\$714,282

All concerned citizens are invited to participate in the public hearing on the tax Increase to be held virtually on the following Zoom Link.

September 21, 2020
5:01 PM

Homosassa Special Water District, 7922 W Grover Cleveland Blvd., Homosassa, FL.

<https://us02web.zoom.us/j/83285910319?pwd=My9Dd2ZhajhuNnlYN00ralZJdWxtZDZ09>

You may also phone in using the following information:

Phone # 1-646-558-8656
Meeting ID: 832 8591 0319
Passcode: 304745

A FINAL DEISION on the proposed tax increase and the budget will be made at this hearing.

09/01/20
06:48:30

HOMOSASSA SPECIAL WATER DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

Page: 1 of 1
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget

10 GENERAL FUND										
400000 REVENUE ACCOUNTS										
400010 Tax Assessments	599,892	617,761	621,372	661,534	650,000	102%	679,000		679,000	104%
409000 Interest Income	6,721	15,914	25,950	14,086	12,000	117%	12,000		12,000	100%
410000 Miscellaneous Income	170	301	426	498	500	100%	500		500	100%
490000 Cash Carry Forward					990,000	0%	1,279,500		1,279,500	129%
Group:	606,783	633,976	647,748	676,118	1,652,500	41%	1,971,000	0	1,971,000	119%
Fund:	606,783	633,976	647,748	676,118	1,652,500	41%	1,971,000	0	1,971,000	119%
Grand Total:	606,783	633,976	647,748	676,118	1,652,500		1,971,000	0	1,971,000	

HOMOSASSA SPECIAL WATER DISTRICT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2020 - 2021

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		16-17	17-18	18-19	19-20	Budget	Exp.	Budget	Changes	Budget	Budget
10 GENERAL FUND											
510000 General Fund											
110	Salaries and Wages	12,000	12,000	11,400	11,000	12,000	92%	12,000		12,000	100%
140	Payroll Taxes-FICA/MC	918	918	872	842	918	92%	918		918	100%
143	Employee Retirement	4,333	4,637	4,585	7,252	5,300	137%	6,200		6,200	117%
144	Group Insurance	44,970	52,563	51,476	53,400	56,000	95%	64,000		64,000	114%
310	Commission Fees				30	0	***%			0	0%
320	Engineer Fees					2,000	0%	2,000		2,000	100%
325	Consultant Fees			2,500		10,000	0%	5,000		5,000	50%
330	Legal Fees	16,905	12,810	16,538	12,574	20,000	63%	20,000		20,000	100%
331	Suncoast Parkway	2,013				0	0%			0	0%
340	Audit Fees	14,600	14,600	15,000	15,500	22,000	70%	20,000		20,000	91%
345	Accountant Fees	930	30	120		1,000	0%	2,000		2,000	200%
450	Miscellaneous Expense			245		500	0%	500		500	100%
493	District Election Expense			7,090		0	0%			0	0%
494	Tax Collection & Assessme	23,021	28,903	29,357	30,811	30,000	103%	32,000		32,000	107%
605	Equipment					0	0%	100,000		100,000	****%
615	Vehicle					54,000	0%	54,000		54,000	100%
635	Water Line Improvements					150,000	0%	100,000		100,000	67%
640	Tank Improvements					5,000	0%	5,000		5,000	100%
642	Norin Well Site			2,800	27,540	35,000	79%			0	0%
645	Well House Improvement				13,020	0	***%	5,000		5,000	****%
650	Office Equipment					15,000	0%	10,000		10,000	67%
820	Transfers to Other Funds			209,510	169,103	210,000	81%	270,000		270,000	129%
960	Reserve Cash Forward					1,023,782	0%	1,262,382		1,262,382	123%
	Account:	119,690	126,461	351,493	341,072	1,652,500	21%	1,971,000	0	1,971,000	119%
	Fund:	119,690	126,461	351,493	341,072	1,652,500	21%	1,971,000	0	1,971,000	119%
	Grand Total :	119,690	126,461	351,493	341,072	1,652,500		1,971,000	0	1,971,000	%

HOMOSASSA SPECIAL WATER DISTRICT
Revenue Budget Report -- Multi Year Actuals
For the Year: 2020 - 2021

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget
52 WATER FUND										
400000 REVENUE ACCOUNTS										
401000 Water Sales	1,205,560	1,276,110	1,477,732	1,417,413	1,500,000	94%	1,531,000		1,531,000	102%
402000 Non-Payment Fees	1,252	1,940	1,520	274	2,000	14%	2,000		2,000	100%
402500 Connection Fees	8,045	8,825	8,250	7,775	6,000	130%	6,000		6,000	100%
403000 Water Meter Sales	17,850	12,600	9,900	8,100	6,000	135%	6,000		6,000	100%
404000 Late Penalties	11,387	12,959	13,319	5,135	10,000	51%	10,000		10,000	100%
408000 Interlocal Fee	4,493	4,674	4,981	4,532	3,500	129%	3,800		3,800	108%
409000 Interest Income	4,199	2,577	124	56	1,000	6%	1,000		1,000	100%
409050 Interconnect Citrus		47,068			0	0%			0	0%
409100 Transfer from other fund			209,510	200,623	210,000	96%	270,000		270,000	128%
410000 Miscellaneous Income	21,433	27,766	35,425	24,417	15,000	163%	20,000		20,000	133%
410100 Backflow Repair	15,850	16,105	16,325	15,175	15,000	101%	15,000		15,000	100%
410200 Fire Line	8,650	9,000	9,000	8,300	8,000	104%	8,000		8,000	100%
410500 Restitution Income	1,212	1,111	505	221	1,200	18%	1,200		1,200	100%
490000 Cash Carry Forward					400,000	0%	400,000		400,000	100%
Group:	1,299,931	1,420,735	1,786,591	1,692,021	2,177,700	78%	2,274,000	0	2,274,000	104%
Fund:	1,299,931	1,420,735	1,786,591	1,692,021	2,177,700	78%	2,274,000	0	2,274,000	104%
Grand Total :	1,299,931	1,420,735	1,786,591	1,692,021	2,177,700		2,274,000	0	2,274,000	

HOMOSASSA SPECIAL WATER DISTRICT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2020 - 2021

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		16-17	17-18	18-19	19-20	Budget	Exp.	Budget	Changes	Budget	Budget
52 WATER FUND											
520000 Water Fund											
110	Salaries and Wages	480,541	485,844	506,509	487,418	529,000	92%	585,000		585,000	111%
111	Regular Overtime	39,472	37,052	46,708	33,778	50,000	68%	55,000		55,000	110%
113	On Call Pay	3,975	3,900	3,975	3,719	3,900	95%	3,900		3,900	100%
115	Longevity Bonus	11,025	9,450	10,000	10,550	10,550	100%	11,100		11,100	105%
117	Halls River Road OT	533		1,426	1,116	0	***%			0	0%
121	Hwy 19 OT	9,266	16,610	6,630	9,640	0	***%			0	0%
125	Mason Creek OT				4,273	0	***%			0	0%
140	Payroll Taxes-FICA/MC	41,645	42,285	44,007	42,056	45,000	93%	50,500		50,500	112%
143	Employee Retirement	46,566	50,418	54,690	59,303	56,000	106%	76,000		76,000	136%
144	Group Insurance	115,563	133,284	131,067	121,657	140,000	87%	148,000		148,000	106%
335	Technical Support	3,427	4,098	3,953	4,215	4,000	105%	4,000		4,000	100%
350	Insurance	77,036	80,619	85,453	91,537	85,000	108%	95,000		95,000	112%
351	Utilities	62,729	59,275	68,299	57,997	60,000	97%	60,000		60,000	100%
352	Advertising	568	183	261	202	1,000	20%	1,000		1,000	100%
410	Gas & Oil	31,600	30,643	32,231	24,642	30,000	82%	30,000		30,000	100%
420	Field Repairs & Maintenance	12,517	12,661	17,527	19,504	20,000	98%	25,000		25,000	125%
425	Office Repairs & Maintenance	9,393	9,249	6,807	6,524	10,000	65%	10,000		10,000	100%
426	Truck & Equipment Repairs	42,683	25,942	38,956	62,210	28,000	222%	30,000		30,000	107%
427	Well Repairs & Maintenance	6,454	13,510	8,560	8,101	10,000	81%	10,000		10,000	100%
450	Miscellaneous Expense	9,967	8,298	5,093	4,450	8,000	56%	8,000		8,000	100%
451	Uniforms	1,025	1,720	2,413	1,128	4,000	28%	4,000		4,000	100%
452	Water Samples	6,346	3,321	2,840	7,619	5,000	152%	5,000		5,000	100%
455	Schooling & Related Expenses	4,682	6,388	5,105	1,844	10,000	18%	10,000		10,000	100%
456	Safety Program	2,828	1,864	1,258	1,004	4,000	25%	3,000		3,000	75%
457	Conservation Program					1,000	0%			0	0%
458	Annual Dues	6,700	8,372	7,863	7,626	10,000	76%	10,000		10,000	100%
459	Supplies-Miscellaneous	3,676	3,309	5,434	5,004	6,000	83%	6,000		6,000	100%
470	Office Supplies & Expense	39,502	30,224	36,149	30,355	35,000	87%	35,000		35,000	100%
480	Field Supplies	70,074	73,422	125,580	130,943	85,000	154%	95,000		95,000	112%
485	Shipping & Freight Charge	3,018	3,431	4,312	3,720	5,000	74%	5,000		5,000	100%
490	Annual Maintenance Agreement	26,003	25,512	25,541	19,799	28,000	71%	28,000		28,000	100%
491	Bank Charges	5,628	5,774	6,570	5,603	7,000	80%	7,000		7,000	100%
510	Debt Service Principal	154,910	159,230	183,573	168,227	168,000	100%	228,000		228,000	136%
515	Debt Service Interest	54,601	50,280	45,937	37,824	42,000	90%	42,000		42,000	100%
520	SRF 1 Principal				6,102	0	***%	3,100		3,100	****%
525	SRF 1 Interest				1,247	0	***%	700		700	****%
710	Reserves for Contingencies					582,250	0%	95,000		95,000	16%
725	Reserve for Wellhead Protection				2,500	95,000	3%			0	0%
960	Reserve Cash Forward					0	0%	494,700		494,700	****%
Account:		1,383,953	1,396,168	1,524,727	1,483,437	2,177,700	68%	2,274,000	0	2,274,000	104%
Fund:		1,383,953	1,396,168	1,524,727	1,483,437	2,177,700	68%	2,274,000	0	2,274,000	104%
Grand Total:		1,383,953	1,396,168	1,524,727	1,483,437	2,177,700		2,274,000	0	2,274,000	