

Subject: Taylor Coastal Board Meeting

From: "Ray Curtis (CLF)" <ray@thecurtislawfirm.com>

Date: 7/20/2021, 3:28 PM

To: Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>, JD Durant <jd@boydlaw.net>

CC: Michael Lynn <builder1275@fairpoint.net>, Mike Hunter <mike.hunter@etranscarriers.com>, kicklighter1967@gmail.com, whrich58@gmail.com, Gayle Lundy <gglundy@yahoo.com>, Wendy Hathcock <hath@fairpoint.net>, davedall@fairpoint.net

Good afternoon Ms. Senter and Mr. Durant,

As I'm sure you are by now aware, the Taylor County Board of County Commissioners has seated a new TCWSD Board (cc'd on this email):

At the next meeting of the TCWSD Board, I would like to ask to appear on the agenda and request that the Board consider voting on several items, as follows:

- 1) Passing the Attached Pro-Development Policy;
- 2) Issuing the Attached Letter to Denied Persons to any persons or entities that have been denied or restricted connectivity to water or sewer in the past 24 months; and
- 3) Posting to the TCWSD Website the Attached Advisory Letter to Property Owners Within the TCWSD Service Area.

Additionally, I would also like to request that the Board review the attached memorandum regarding injured landowners and start thinking about (for future meetings, once the new Board members have their feet under them, so to speak) a framework to resolve the damage caused by the TCWSD to certain landowners in the past.

Thank you in advance for your consideration of these matters. Please let me know if the next TCWSD Board meeting is still scheduled for Tuesday, July 27, 2021 at 3:00 p.m.

Ray

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Ray Curtis
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Attachments:

Memo Re Injured Landowners.pdf	247 KB
Pro Development Policy 2021.docx	13.8 KB
Letter to Denied Person.docx	17.9 KB
Letter to Property Owners.docx	17.1 KB

POLICY
TAYLOR COASTAL WATER & SEWER DISTRICT

Policy # 2021-_____

Effective Date: July _____, 2021

TITLE: **LAND USE AND DEVELOPEMENT**

PURPOSE:

To repeal all policies directing the TCWSD Board or its Staff to make land use decisions, instead deferring all such decisions to Taylor County.

SCOPE:

The TCWSD Board, its Staff, and all employees.

POLICY STATEMENT:

Going forward, as to any development proposed within the district, the TCWSD is committed to following the County's code, Comprehensive Plan, Land Development Regulations, and land use decisions. Whether for 10 units, 100 units, or 1000 units, if the County issues a development order/permit for construction on a property, the TCWSD's policy will be the same:

If (1) the property is in the TCWSD service area; and (2) the property is within one quarter mile of existing TCWSD infrastructure; and (3) TCWSD has existing capacity; and (4) all other Federal, State, and Local laws and permitting are in compliance; and (5) the property owner will be responsible for reasonable connection fees and infrastructure specific to the property (e.g. grinder pumps, etc.); then, the TCWSD will ensure connection to the TCWSD infrastructure is available.

REQUIREMENTS:

Advise any person requesting an opinion as to whether they are entitled to water or sewer connectivity in the event of new development of the above policy statement, and be willing to work with County Staff to accomplish the above policy statement objective.

Date: July _____, 2021

Approved: _____

XXXXXXXXXX

Chairperson

Taylor Coastal Sewer & Water District

TAYLOR COASTAL WATER & SEWER DISTRICT
18820 BEACH ROAD
PERRY, FLORIDA 32348
Phone/Fax: (850) 578-3043

www.tcwsd.org

tcwsd@fairpoint.net

To: Mr. Xxx Yyyy
123 Marina Drive
Perry, FL 32348

July ____, 2021

Dear Mr. Xxx Yyyy:

In the past 24 months, you have requested the Taylor Coastal Water & Sewer District ("TCWSD") consider permitting you to obtain sewer and/or water connectivity to one or more of your properties, and received a response that was not to your satisfaction.

Regardless of the reason previously provided for said response, the TCWSD Board has directed me to send you this letter to advise that it has voted to reverse its prior policy(ies) regarding potential development. Going forward, as to any development proposed within the district, the TCWSD is committed to following the County's code, Comprehensive Plan, Land Development Regulations, and land use decisions.

Whether for 10 units, 100 units, or 1000 units, if the County issues a development order/permit for construction on a property, the TCWSD's policy will be the same:

If (1) the property is in the TCWSD service area; and (2) the property is within one quarter mile of existing TCWSD infrastructure; and (3) TCWSD has existing capacity; and (4) all other Federal, State, and Local laws and permitting are in compliance; and (5) the property owner will be responsible for reasonable connection fees and infrastructure specific to the property (e.g. grinder pumps, etc.); then, the TCWSD will ensure connection to the TCWSD infrastructure is available.

The TCWSD Board extends its thanks to the property owners of the district for working with it now and in the future as it strives to continue to provide clean water and efficient waste management.

Thank you and have a nice day.

Lynette Senter
District Manager
Taylor Coastal Sewer & Water District

TAYLOR COASTAL WATER & SEWER DISTRICT
18820 BEACH ROAD
PERRY, FLORIDA 32348
Phone/Fax: (850) 578-3043

www.tcwsd.org

tcwsd@fairpoint.net

**To: Property Owners Within the Taylor
Coastal Water & Sewer District**

July 27, 2021

Dear Property Owner:

For many years, the Taylor Coastal Water and Sewer District ("TCWSD") has taken an active role in the development of your property. If you haven't tried to develop your property, you likely were unaware of this. But, if you had tried to develop your property, you were acutely aware of this.

Past TCWSD Boards had set forth rules and policies that often resulted in property owners not being able to make maximum use of their properties. For example, John Doe owns 2 acres at Keaton Beach. The property is zoned mixed use urban development¹. Pursuant to the Taylor County Comprehensive Plan and Land Development Regulations, Mr. Doe could have gotten approval from the County Building Department (assuming his development plan met all other State and County laws) to build a condominium unit containing up to 24 residential units. However, the past TCWSD Boards had put in place a 'one unit per parcel number' policy. As such, those past boards had limited Mr. Doe's property to one sewer and water connection, and thus one residential unit.

The past TCWSD boards implemented this policy early in the TCWSD's existence because of concerns raised by a State agency (the Department of Community Affairs or "DCA") that were carried over into the TCWSD's loan funding documents to a certain degree. However, the Board of County Commissioners later resolved the DCA's concerns by entering into two land use settlement agreements with it.

Going forward, as to any development proposed within the district, the TCWSD is committed to following the County's code, Comprehensive Plan, Land Development Regulations, and land use decisions. Whether for 10 units, 100 units, or 1000 units, if the County issues a development order/permit for construction on a property, the TCWSD's policy will be the same:

If (1) the property is in the TCWSD service area; and (2) the property is within one quarter mile of existing TCWSD infrastructure; and (3) TCWSD has existing capacity; and (4) all other Federal, State, and Local laws and permitting are in compliance; and (5) the property owner will be responsible for reasonable connection fees and infrastructure specific to the property (e.g. grinder pumps, etc.); then, the TCWSD will ensure connection to the TCWSD infrastructure is available.

(Name of Chairperson – Presumably a Chairperson will be selected at the next TCWSD Board meeting)
Chairperson of the TCWSD Board

¹ Mixed Use Urban Development in the Keaton Beach area is a land use designation that permits a density of up to 12 residential units per acre once central sewer and water is available, and allows for business and residential uses.



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Taylor Coastal Sewer & Water District
Attn: Board Members

July 20, 2021

Memorandum Regarding Landowners Injured by the District

Dear TCWSD Board Members:

Over the past several years, the TCWSD has taken action that has hurt a lot of people.

How many people never attempted to fully utilize their property because they had heard from a neighbor that the TCWSD would simply shut them down if they wanted to develop their property? How many people knew of statements like that of former Board Member Diane Carlton made on June 28, 2020?¹ Why did some landowners wait so long to try to develop (like Four Rivers and the marina property)? Why are there large tracts of land that are vacant or only have one house on them, when the rest of coastal Florida is in a full blown construction revolution? Why are we surprised that lots are covered by RVs when TCWSD would only allow one sewer connection for residences, but up to four RVs could connect? Why are Taylor County's ad valorem revenues that fund schools and services only rising marginally when the rest of coastal Florida's tax base is through the roof?

We will never likely know the full extent of the damage that has been done by TCWSD's prior Boardmembers to our coastal landowners, our County, and our school system.

But, in certain instances, we can determine in exact dollars how badly injured individual property owners were at the hands of the District.

For example:

1) *Tony Brown - Had to sell his coastal lot (valued with water/sewer at \$59,000) in April of 2021 for \$33,000 because water/sewer was denied; or*

2) *JKSW Investments, LLC who incurred over \$11,000 in legal fees fighting the district over the course of a year, and engineering costs of \$_____ (to be determined)_____ to design for septic tanks, because water/sewer was denied on their 26 acres that is ACROSS THE STREET*

¹ "...development within the District is not possible at this time due to the restrictions of our funding agreements."
January 28, 2020 TCWSD Meeting Minutes

FROM THE TCWSD OFFICE AND HAS THE TCWSD SEWER MAIN RUNNING DOWN ITS PROPERTY LINE; and

3) Fish Creek Cove, LLC who incurred just under \$16,000 in legal fees fighting the district over the course of nine months, and specialized appraisal costs of \$_____ (to be determined)_____, because water/sewer was limited by the District to one unit on 28 acres, EVEN THOUGH THE COUNTY'S FUTURE LAND USE MAP IS REQUIRED BY A LEGAL SETTLEMENT AGREEMENT TO STATE "UPON SUCH TIME AS CENTRALIZED SANITARY SEWER SERVICE IS PROVIDED TO SAID PARCEL, A MAXIMUM OF 10 DWELLING UNITS PER ACRE SHALL BE PERMISSIBLE ON SAID PARCEL."

These folks (and probably others ²), lost serious money at the hands of the District. They also paid out of pocket to fight for real change that will now benefit all of the district's property owners. Ironically, the District spent over \$12,000 in legal fees in the last year fighting Fish Creek Cove (and more in the prior year fighting JKSW); trying to force it to be limited to one unit on 28 acres. Think about that; Fish Creek Cove and JKSW were paying out of pocket to fight the District while at the same time paying fees to the District that were used to try to deny them water and sewer that they were already entitled to.

I ask you to consider putting in place a framework to makes these (and other) landowners whole. I think it would be reasonable for the District to propose to an injured landowner, if the landowner can submit definitive proof of its injury to the District, and if the injury can be quantified into a dollar amount, that the District and the landowner enter into a settlement agreement wherein the landowner waives any claims against the District in exchange for a credit in the amount of the injury (without interest) being applied to the landowner's District utility account.

For those landowners that can prove injury but no longer have a property that has a District utility account, some other accommodation may have to be made.

Also, if the Board is to consider putting in place such a framework, it presumably would want to put in place a time limitation (e.g. the landowner would have to show injury within the past _____ years).

Thank you in advance for giving this memorandum any consideration you deem appropriate. I hope to be discussing it with you in the near future.

Respectfully,



Ray Curtis

² *David Cassidy, Bishop Clark, Four Rivers, CR Farm LLC, Cindy Simpson, Sandy Beach, Benjye Tuten, Robert Lynn, George Collins, Johnny Price, David Dall, and Lisa Bowell were also impeded or outright denied service in the past 18 months. It is unknown at this time whether they sustained any measurable injury as a result.*

07/22/2021

Michael Lynn

Ice House Property

20020 Beach Road

Parcel ID 06825-100

We noticed that a “For Sale” sign had been placed on the “Ice House” property in early June, and we received a call asking about sewer service. I called the realtor and then received a call from Michael Lynn regarding the property.

Mr. Lynn asked to attend the June board meeting to ask about all of his properties and receiving service. Ms. Senter gathered the maps and as much information as possible prior to the meeting but was unable to confirm field details for all parcels due to the short time frame. Mr. Michael Lynn and Mr. Robert Lynn attended the meeting and talked with the Board. The Board asked Ms. Senter to research properties and bring the details back to the July meeting if possible.

The original owner, Staff Hathcock paid \$250.00 and a water meter was installed on 8/7/1996 but was never turned on. It was noted on the information that there was a house and septic tank on the property.

The property was purchased by in 2002 by Mr. Robert Lynn but the account was not activated until 7/11/2013 with \$750.00 being paid for the remainder of the water fee.

Wastewater Operator David Morgan explained that there were actually two septic tanks on the property – one concrete and one fiberglass. We received a confirmation that two septic tanks were crushed by Murray Septic Tanks.

The property was not included on the map for Phase I of the Wastewater Treatment Project. We believe this was possibly a mapping error as the property should have qualified for a future connection box as it had water service and septic tanks.

The sewer line is located across the street from this property which would require boring under the road to connect his property to the existing sewer line.

\$6,000 for Grinder Pump

\$TBD for under the road boring and installation of sewer connection box.

Commissioner Dall has also asked that we confirm capacity for 12 hookups.



Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

Parcel ID 06825-100
 Sec/Twp/Rng 35-07-07
 Property Address 20020 BEACH RD
 CO

Alternate ID n/a
 Class Vacant
 Acreage 1

Owner Address LYNN MICHAEL
 P O BOX 813
 PERRY FL 32348

District CO
 Brief Tax Description LEG 0001.00 ACRES - COM RW 5-361 ON E SIDE AT N BD SECT - TH RUN E 210 FT S 210 FT W 210 FT N - 210 FT TO POB - OR 482-498 - SUBJ TO ESMT IN OR 509-66 OR 834-992
 (Note: Not to be used on legal documents)

Date created: 7/22/2021
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	WORKING BUDGET 2021-2022				ACTUAL BUDGET 2020-2021				DIFF
Income	SEWER	WATER	OFFICE	TOTAL	SEWER	WATER	OFFICE	TOTAL	
GRINDER PUMP INSTALLATIONS	100,000			100,000	72,000			72,000	28,000
ADJUSTMENTS, RVS BILLING									-
GRINDER PUMP FEES	78,270			78,270	72,360			72,360	5,910
LATE FEES, RVS	1,700	1,700		3,400	1,700	1,700		3,400	-
SEWAGE SALES	314,215			314,215	309,596			309,596	4,619
WATER CONNECTION FEE (RVS MEMBERSHIP)		16,000		16,000		14,520		14,520	1,480
WATER SALES		218,691		218,691		214,756		214,756	3,935
Total Income	494,185	236,391	-	730,576	455,656	230,976	-	686,632	43,944
Expense									
REQUIRED DEBT PAYMENTS									-
SAVINGS RESERVE FOR WATER		25,104		25,104		25,104		25,104	-
SAVINGS RESERVE FOR GRINDER PUMP FEES	72,360			72,360	72,360			72,360	-
SAVINGS RESERVE FOR SEWER	23,352			23,352	23,352			23,352	-
USDA PAYMENT 91-03 WATER CO PURCHASE (INT)		14,107		14,107		14,107		14,107	-
USDA PAYMENT 91-03 WATER CO PURCHASE (PR)		7,220		7,220		7,220		7,220	-
USDA PAYMENT 92-01 PHASE I (INT)	23,885			23,885	23,885			23,885	-
USDA PAYMENT 92-01 PHASE I (PR)	12,000			12,000	12,000			12,000	-
USDA PAYMENT 92-05 PHASE II (INT)	16,287			16,287	16,287			16,287	-
USDA PAYMENT 92-05 PHASE II (PR)	5,547			5,547	5,547			5,547	-
FORD F-150 PAYMENTS		4,628		4,628		4,628		4,628	-
ACCOUNTING	3,000	3,000	3,000	9,000	2,917	2,917	2,917	8,751	249
ADVERTISING	650	650	650	1,950	500	500	500	1,500	450
BANK CHARGES/SERVICE CHARGES			800	800			400	400	400
COMPUTER EXPENSES/SERVICE & SOFTWARE			4,000	4,000			4,000	4,000	-
DUES & SUBSCRIPTIONS			600	600			700	700	(100)
ENGINEERING SERVICES			1,500	1,500			1,500	1,500	-
FINANCE CHARGE/LATE FEES									-
FREIGHT	300	300	100	700	600	300	100	1,000	(300)
GAS/OIL/DIESEL	2,200	1,800		4,000	2,200	1,800		4,000	-
INSURANCE - AUTO	1,033	1,033	1,033	3,099	2,600	500		3,100	(1)
INSURANCE - BONDS (Comm, Emp Dis, D&O Liab.)	1,200	1,200	1,200	3,600	1,300	1,300	1,300	3,900	(300)
INSURANCE - INLAND MARINE	100	100	100	300	76	76	76	228	72
INSURANCE - GENERAL LIABILITY	1,882	1,882	1,882	5,646	845	845	845	2,535	3,111
INSURANCE - POLLUTION (WWTP DIESEL TANK)	900			900	910			910	(10)
INSURANCE - PROPERTY	900	900	567	2,367	755	755	757	2,267	100
INTEREST EXPENSE									-
LANDSCAPING		-	500	500		-	500	500	-
LEGAL/PROFESSIONAL FEES	5,000	5,000	5,000	15,000	3,666	3,666	3,668	11,000	4,000
LICENSES & PERMITS	3,000	1,000		4,000	4,000	1,500		5,500	(1,500)
MISCELLANEOUS EXPENSE									-
MOWING	1,212	1,212	1,212	3,636	1,200	1,200	1,200	3,600	36

	WORKING BUDGET 2021-2022				ACTUAL BUDGET 2020-2021				DIFF
	SEWER	WATER	OFFICE	TOTAL	SEWER	WATER	OFFICE	TOTAL	
OFFICE SUPPLIES			3,000	3,000			3,000	3,000	-
EDUCATION/CONFERENCE EXPENSE	250	250		500	600	600		1,200	(700)
RETIREMENT CONTRIBUTION-FRS	4,668	5,265	7,858	17,791	4,565	5,028	4,838	14,431	3,360
SALARIES & WAGES	46,673	52,648	78,577	177,898	45,650	50,285	48,385	144,320	33,578
TAXES-PAYROLL	3,571	4,028	6,012	13,611	3,492	3,918	3,701	11,112	2,499
TRAVEL/MILEAGE	500	500	200	1,200	500	500	200	1,200	-
INSURANCE - WORKERS COMPENSATION	2,167	2,167	2,166	6,500	2,167	2,167	2,166	6,500	-
POSTAGE	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	-
SYSTEM/PROPERTY UPGRADES	2,000	4,000	3,000	9,000	2,000	4,000	2,000	8,000	1,000
REPAIRS / MAINTENANCE	40,000	15,000	2,000	57,000	40,000	15,000	2,000	57,000	-
SAFETY EQUIPMENT	500	200	100	800	500	200	100	800	-
TAXES OTHER									-
TELEPHONE	1,600	1,600	1,600	4,800	1,600	1,600	1,600	4,800	-
TRACTOR MAINTENANCE	770	750		1,520	770	750		1,520	-
UTILITIES (ELECTRICAL SERVICE)	17,000	5,500	2,000	24,500	17,000	5,500	2,000	24,500	-
VEHICLE MAINTENANCE	2,288	1,000		3,288	2,288	1,000		3,288	-
NEW PUMP PURCHASE DISTRICT	59,580	-	-	59,580	59,580	-	-	59,580	-
GRINDER PUMP INSTALLATIONS	30,000			30,000	30,000			30,000	-
GRINDER PUMP REPAIRS	10,000			10,000	10,000			10,000	-
CHEMICALS	3,000	3,000		6,000	3,000	3,000		6,000	-
GROUNDWATER MONITORING, WWTP	5,000			5,000	5,000			5,000	-
LAB TESTING/SUPPLIES	3,000	4,000		7,000	3,000	4,000		7,000	-
REPLACEMENT PARTS	8,000	7,000		15,000	10,000	7,000		17,000	(2,000)
SLUDGE HAULING	3,500			3,500	3,500			3,500	-
SMALL TOOLS	2,000	2,000		4,000	2,000	2,000		4,000	-
TOTAL EXPENSES	421,875	179,044	129,657	730,576	423,212	173,967	89,453	686,632	43,944

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
October 2020 through May 2021

	Oct '20 - May 21	Budget	Oct '20 - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
CUSTOMER GRINDER PUMP SALES	72,000.00	48,000.00	72,000.00	48,000.00	72,000.00
ADJUSTMENTS, RVS BILLING	-429.70	0.00	-429.70	0.00	0.00
GRINDER PUMP FEE	50,662.34	48,240.00	50,662.34	48,240.00	72,360.00
LATE FEES, RVS	2,005.93	2,266.68	2,005.93	2,266.68	3,400.00
SEWAGE SALES	203,375.57	206,397.32	203,375.57	206,397.32	309,596.00
WATER CONNECTION FEE (RVS MEMBERSHIP)	10,900.00	9,680.00	10,900.00	9,680.00	14,520.00
WATER SALES	141,547.89	143,170.68	141,547.89	143,170.68	214,756.00
Total Income	480,062.03	457,754.68	480,062.03	457,754.68	686,632.00
Gross Profit	480,062.03	457,754.68	480,062.03	457,754.68	686,632.00
Expense					
SAVINGS RESERVE FOR SEWER	0.00	0.00	0.00	0.00	0.00
SAVINGS RESERVE FOR GP FEES	0.00	0.00	0.00	0.00	0.00
SAVINGS RESERVE FOR WATER	0.00	0.00	0.00	0.00	0.00
PRINCIPAL EXPENSE - RURAL DEV (Rural Development Principal)	0.00	0.00	0.00	0.00	0.00
FORD F-150 PICKUP PAYMENTS	3,085.28	3,085.32	3,085.28	3,085.32	4,628.00
CUSTOMER REPAIRS	-1,198.57		-1,198.57		
Property Upgrade WWTP PROPERTY	0.00	0.00	0.00	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
ACCOUNTING	0.00	5,834.00	0.00	5,834.00	8,751.00
ADVERTISING	485.16	1,000.00	485.16	1,000.00	1,500.00
BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
BANK CHARGES/SERVICE CHARGES	1,335.20	266.68	1,335.20	266.68	400.00
COMPUTER/SERVICE,SOFTWARE	2,964.51	2,666.68	2,964.51	2,666.68	4,000.00
DUES & SUBSCRIPTIONS	35.00	466.68	35.00	466.68	700.00
ENGINEERING SERVICES	0.00	1,000.00	0.00	1,000.00	1,500.00
FINANCE CHG/LATE FEE	-54.28	0.00	-54.28	0.00	0.00

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
October 2020 through May 2021

	Oct '20 - May 21	Budget	Oct '20 - May 21	YTD Budget	Annual Budget
FREIGHT	462.98	666.68	462.98	666.68	1,000.00
GAS/OIL/DIESEL	1,336.25	2,666.68	1,336.25	2,666.68	4,000.00
INSURANCE					
INLAND MARINE	0.00	152.00	0.00	152.00	228.00
AUTO	0.00	2,066.68	0.00	2,066.68	3,100.00
BONDS, Comm/Emp Dis/D&O Lia	1,483.00	2,600.00	1,483.00	2,600.00	3,900.00
GENERAL LIABILITY INS.	0.00	1,690.00	0.00	1,690.00	2,535.00
POLLUTION (WWTP DIESEL TANK)	666.00	606.68	666.00	606.68	970.00
PROPERTY INSURANCE	0.00	1,511.32	0.00	1,511.32	2,267.00
Total INSURANCE	2,149.00	8,626.68	2,149.00	8,626.68	12,940.00
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)	36,434.03	36,186.00	36,434.03	36,186.00	54,279.00
LANDSCAPING & DESIGN	39.40	333.32	39.40	333.32	500.00
LEGAL/PROFESSIONAL FEES	4,357.15	7,333.32	4,357.15	7,333.32	11,000.00
LICENSES & PERMITS	990.10	3,666.68	990.10	3,666.68	5,500.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
MOWING	640.00	2,400.00	640.00	2,400.00	3,600.00
OFFICE EXPENSE	2,514.00	2,000.00	2,514.00	2,000.00	3,000.00
PERSONNEL EXPENSE					
EDUCATION/CONFERENCE EXPENSE	156.00	800.00	156.00	800.00	1,200.00
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	9,998.05	9,620.68	9,998.05	9,620.68	14,431.00
SALARIES & WAGES-WTR & WW OP	64,581.51	63,956.68	64,581.51	63,956.68	95,935.00
SALARIES & WAGES-ADMINISTRATIVE	35,399.18	32,256.68	35,399.18	32,256.68	48,385.00
TAXES-PAYROLL	7,648.52	7,408.00	7,648.52	7,408.00	11,112.00
TRAVEL/MILEAGE	0.00	800.00	0.00	800.00	1,200.00
WORKER'S COMPENSATION INSURANCE	1,304.46	4,333.32	1,304.46	4,333.32	6,500.00
PERSONNEL EXPENSE - Other	0.00	0.00	0.00	0.00	0.00
Total PERSONNEL EXPENSE	119,087.72	119,175.36	119,087.72	119,175.36	178,763.00

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
October 2020 through May 2021

	Oct '20 - May 21	Budget	Oct '20 - May 21	YTD Budget	Annual Budget
POSTAGE	1,990.00	2,000.00	1,990.00	2,000.00	3,000.00
PROP/EQUIP UPGRADES - Dist Off	60.24	1,333.32	60.24	1,333.32	2,000.00
Repair Maintenance District Off	427.08	1,333.32	427.08	1,333.32	2,000.00
SAFETY EQUIPMENT	0.00	533.32	0.00	533.32	800.00
SUPPLIES, CLEANING & MISC.	0.00	0.00	0.00	0.00	0.00
TAXES-OTHER	50.56	0.00	50.56	0.00	0.00
TAXES & LICENSES	7.28		7.28		
TELEPHONE	3,044.11	3,200.00	3,044.11	3,200.00	4,800.00
TRACTOR MAINTENANCE	430.28	1,013.32	430.28	1,013.32	1,520.00
UTILITIES (ELECTRICAL SERVICE)	15,182.33	16,333.32	15,182.33	16,333.32	24,500.00
VEHICLE MAINTENANCE	813.26	2,192.00	813.26	2,192.00	3,288.00
WASTEWATER DEPARTMENT					
Hurricane Hermine Expenses	0.00	0.00	0.00	0.00	0.00
NEW PUMP PURCHASE DISTRICT	19,860.00	39,720.00	19,860.00	39,720.00	59,580.00
GP INSTALLATION EXPENSES	22,215.45	20,000.00	22,215.45	20,000.00	30,000.00
GRINDER PUMP REPAIR ACCOUNT	2,384.67	6,666.68	2,384.67	6,666.68	10,000.00
EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	0.00
CHEMICALS, SEWER	979.00	2,000.00	979.00	2,000.00	3,000.00
GROUNDWATER MONITORING, WWTP	0.00	3,333.32	0.00	3,333.32	5,000.00
LAB TESTING/SUPPLIES, SEWER	2,432.15	2,000.00	2,432.15	2,000.00	3,000.00
REPAIR/MAINTENANCE, SEWER	18,163.27	26,666.68	18,163.27	26,666.68	40,000.00
REPLACEMENT PARTS, SEWER	1,789.29	6,666.68	1,789.29	6,666.68	10,000.00
SLUDGE HAULING	0.00	2,333.32	0.00	2,333.32	3,500.00
SUPPLIES/SMALL TOOLS, SEWER	1,040.97	1,333.32	1,040.97	1,333.32	2,000.00
SYSTEM/PLANT UPGRADES, SEWER	1,657.07	1,333.32	1,657.07	1,333.32	2,000.00
WASTEWATER DEPARTMENT - Other	9.99	0.00	9.99	0.00	0.00
Total WASTEWATER DEPARTMENT	70,531.86	112,053.32	70,531.86	112,053.32	168,080.00
WATER DEPARTMENT					

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
October 2020 through May 2021

	Oct '20 - May 21	Budget	Oct '20 - May 21	YTD Budget	Annual Budget
CHEMICALS, WATER	1,560.25	2,000.00	1,560.25	2,000.00	3,000.00
LAB TESTING/SUPPLIES, WATER	2,719.00	2,666.68	2,719.00	2,666.68	4,000.00
REPAIR/MAINTENANCE, WATER	7,036.48	10,000.00	7,036.48	10,000.00	15,000.00
REPLACEMENT PARTS, WATER	3,109.06	4,666.68	3,109.06	4,666.68	7,000.00
SUPPLIES/SMALL TOOLS, WATER	429.43	1,333.32	429.43	1,333.32	2,000.00
SYSTEM/PLANT UPGRADES, WATER	22,361.21	2,666.68	22,361.21	2,666.68	4,000.00
TANK MAINTENANCE, WATER	1,845.14	0.00	1,845.14	0.00	0.00
Total WATER DEPARTMENT	39,060.57	23,333.36	39,060.57	23,333.36	35,000.00
Total Expense	306,260.50	360,699.36	306,260.50	360,699.36	541,049.00
Net Ordinary Income	173,801.53	97,055.32	173,801.53	97,055.32	145,563.00
Other Income/Expense					
Other Income					
STATE REVOLVING FUND PROGRAM	0.00	0.00	0.00	0.00	0.00
State of Florida Public Assist (Reimbursement of Hurricane Hermine Expenses)	0.00	0.00	0.00	0.00	0.00
CAPITAL GRANT_EPA GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
CAPITAL GRANT_USDA-RD GRANT REV	30,000.00		30,000.00		
INTEREST INCOME	344.72	0.00	344.72	0.00	0.00
LABOR/PARTS, CUST REPAIR	1,372.71	0.00	1,372.71	0.00	0.00
MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00
Total Other Income	31,717.43	0.00	31,717.43	0.00	0.00
Other Expense					
EMPLOYEE VACCINATION EXPENSE	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	31,717.43	0.00	31,717.43	0.00	0.00
Net Income	205,518.96	97,055.32	205,518.96	97,055.32	145,563.00

	ACTUAL			
	10-20/5-21	8 MO AVG	12 MO EST	w/Rate Increase
Water Sales	\$ 141,547.89	\$ 17,693.49	\$ 212,321.84	\$ 218,691.49
Sewer Sales	\$ 203,375.57	\$ 25,421.95	\$ 305,063.36	\$ 314,215.26
Grinder Pump Fees	\$ 50,662.34	\$ 6,332.79	\$ 75,993.51	\$ 78,270.00
GP Installs	\$ 72,000.00	\$ 9,000.00	\$ 108,000.00	
Late Fees	\$ 2,005.93	\$ 250.74	\$ 3,008.90	
Water Connection	\$ 10,900.00	\$ 1,362.50	\$ 16,350.00	

INFO	DAVID MONTHLY	DAVID ANNUAL	DAVID 3% MONTHLY	DAVID 3% ANNUAL	JEREMY MONTHLY	JEREMY ANNUAL	JEREMY 3% MONTHLY	JEREMY 3% ANNUAL	TOTAL SEWER
SALARY	\$ 1,640.15	\$ 19,681.80	\$ 1,689.35	\$ 20,272.25	\$ 1,200.00	\$ 14,400.00	\$ 1,236.00	\$ 14,832.00	\$ 35,104.25
HOURLY WATER (18.22)	\$ 182.00	\$ 2,184.00	\$ 182.00	\$ 2,184.00		TBD			
HOURLY SEWER (18.22)	\$ 182.00	\$ 2,184.00	\$ 182.00	\$ 2,184.00		TBD			
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 7,200.00
PAY	\$ 2,304.15	\$ 27,649.80	\$ 2,353.35	\$ 28,240.25	\$ 1,500.00	\$ 18,000.00	\$ 1,536.00	\$ 18,432.00	\$ 46,672.25
RETIREMENT	\$ 69.12	\$ 2,304.15	\$ 70.60	\$ 2,353.35	\$ 45.00	\$ 1,500.00	\$ 46.08	\$ 1,536.00	\$ 3,889.35
ADJ GROSS PAY	\$ 2,235.03	\$ 25,345.65	\$ 2,282.75	\$ 25,886.90	\$ 1,455.00	\$ 16,500.00	\$ 1,489.92	\$ 16,896.00	\$ 42,782.90
FED W/H	\$ 167.00	\$ 2,004.00	\$ 175.00	\$ 2,100.00	\$ -	\$ -	\$ 45.00	\$ 540.00	\$ 676.75
MEDICARE	\$ 33.41	\$ 400.92	\$ 34.12	\$ 409.48	\$ 21.75	\$ 261.00	\$ 22.27	\$ 267.26	\$ 676.75
SS EMPLOYEE	\$ 142.86	\$ 1,714.29	\$ 145.91	\$ 1,750.90	\$ 93.00	\$ 1,116.00	\$ 95.23	\$ 1,142.78	\$ 2,893.68
TOTAL DEDUCTIONS	\$ 343.27	\$ 4,119.21	\$ 355.03	\$ 4,260.38	\$ 114.75	\$ 1,377.00	\$ 162.50	\$ 1,950.05	\$ 3,570.43
NET PAY	\$ 1,891.76	\$ 21,226.44	\$ 1,927.72	\$ 21,626.52	\$ 1,340.25	\$ 15,123.00	\$ 1,327.42	\$ 14,945.95	\$ 39,212.47
MEDICARE COMPANY	\$ 33.41	\$ 400.92	\$ 34.12	\$ 409.48	\$ 21.75	\$ 261.00	\$ 22.27	\$ 267.26	\$ 676.75
SOCIAL SECURITY COMPANY	\$ 142.86	\$ 1,714.29	\$ 145.91	\$ 1,750.90	\$ 93.00	\$ 1,116.00	\$ 95.23	\$ 1,142.78	\$ 2,893.68
FL UNEMPLOYMENT									\$ 3,570.43
FL RETIREMENT	\$ 230.42	\$ 2,764.98	\$ 235.34	\$ 2,824.03	\$ 150.00	\$ 1,800.00	\$ 153.60	\$ 1,843.20	\$ 4,667.23
Total Company	\$ 406.68	\$ 4,880.19	\$ 415.37	\$ 4,984.40	\$ 264.75	\$ 3,177.00	\$ 271.10	\$ 3,253.25	\$ 8,237.65
INCREASED COST TO DISTRICT									

INFO	RON MONTHLY	RON ANNUAL	RON 3% MONTHLY	RON 3% ANNUAL	TOTAL WATER	LYNETTE MONTHLY	LYNETTE ANNUAL	LYNETTE 9% MONTHLY	LYNETTE 0% ANNUAL
SALARY	\$ 3,968.22	\$ 47,618.64	\$ 4,087.27	\$ 49,047.20	\$ 49,047.20	\$ 4,583.33	\$ 55,000.00	\$ 4,583.33	\$ 55,000.00
HOURLY WATER (18.22)									
HOURLY SEWER (18.22)									
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00
PAY	\$ 4,268.22	\$ 51,218.64	\$ 4,387.27	\$ 52,647.20	\$ 52,647.20	\$ 4,883.33	\$ 58,600.00	\$ 4,883.33	\$ 58,600.00
RETIREMENT	\$ 128.05	\$ 4,268.22	\$ 131.62	\$ 1,579.42	\$ 1,579.42	\$ 146.50	\$ 4,883.33	\$ 146.50	\$ 1,758.00
ADJ GROSS PAY	\$ 4,140.17	\$ 46,950.42	\$ 4,255.65	\$ 51,067.78	\$ 51,067.78	\$ 4,736.83	\$ 53,716.66	\$ 4,736.83	\$ 56,842.00
FED W/H	\$ 347.00	\$ 4,164.00	\$ 371.00	\$ 4,452.00		\$ 410.00	\$ 4,920.00	\$ 410.00	\$ 4,920.00
MEDICARE	\$ 61.89	\$ 742.67	\$ 63.62	\$ 763.38	\$ 763.38	\$ 70.81	\$ 849.70	\$ 70.81	\$ 849.70
SS EMPLOYEE	\$ 264.63	\$ 3,175.56	\$ 272.01	\$ 3,264.13	\$ 3,264.13	\$ 302.77	\$ 3,633.20	\$ 302.77	\$ 3,633.20
TOTAL DEDUCTIONS	\$ 673.52	\$ 8,082.23	\$ 706.63	\$ 8,479.51	\$ 4,027.51	\$ 783.57	\$ 9,402.90	\$ 783.57	\$ 9,402.90
NET PAY	\$ 3,466.65	\$ 38,868.19	\$ 3,549.02	\$ 42,588.27	\$ 47,040.27	\$ 3,953.26	\$ 44,313.76	\$ 3,953.26	\$ 47,439.10
MEDICARE COMPANY	\$ 61.89	\$ 742.67	\$ 63.62	\$ 763.38	\$ 763.38	\$ 70.81	\$ 849.70	\$ 70.81	\$ 849.70
SOCIAL SECURITY COMPANY	\$ 264.63	\$ 3,175.56	\$ 272.01	\$ 3,264.13	\$ 3,264.13	\$ 302.77	\$ 3,633.20	\$ 302.77	\$ 3,633.20
FL UNEMPLOYMENT					\$ 4,027.51				
FL RETIREMENT	\$ 426.82	\$ 5,121.86	\$ 438.73	\$ 5,264.72	\$ 5,264.72	\$ 488.33	\$ 5,860.00	\$ 488.33	\$ 5,860.00
Total Company	\$ 753.34	\$ 9,040.09	\$ 774.35	\$ 9,292.23	\$ 9,292.23	\$ 861.91	\$ 10,342.90	\$ 861.91	\$ 10,342.90
INCREASED COST TO DISTRICT									

INFO	KRISTI MONTHLY	KRISTI ANNUAL	KRISTI 3% MONTHLY	KRISTI 3% ANNUAL	TOTAL OFFICE	CURRENT ANNUAL	3% ANNUAL	DIFFERENCE
SALARY	\$ 1,324.98	\$ 15,899.76	\$ 1,364.73	\$ 16,376.75	\$ 71,376.75	\$ 152,600.20	\$ 155,528.20	\$ 2,928.01
HOURLY WATER (18.22)								
HOURLY SEWER (18.22)								
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 7,200.00	\$ 18,000.00	\$ 18,000.00	\$ -
PAY	\$ 1,624.98	\$ 19,499.76	\$ 1,664.73	\$ 19,976.75	\$ 78,576.75	\$ 174,968.20	\$ 177,896.20	\$ 2,928.01
RETIREMENT	\$ 48.75	\$ 1,624.98	\$ 49.94	\$ 1,664.73	\$ 3,422.73	\$ 5,180.73	\$ 8,891.50	
ADJ GROSS PAY	\$ 1,576.23	\$ 17,874.78	\$ 1,614.79	\$ 18,312.02	\$ 75,154.02	\$ 169,787.47	\$ 169,004.70	
FED W/H	\$ 132.00	\$ 1,584.00	\$ 135.00	\$ 1,620.00				
MEDICARE	\$ 23.56	\$ 282.75	\$ 24.14	\$ 289.66				
SS EMPLOYEE	\$ 100.75	\$ 1,208.99	\$ 103.21	\$ 1,238.56				
TOTAL DEDUCTIONS	\$ 256.31	\$ 3,075.73	\$ 262.35	\$ 3,148.22				
NET PAY	\$ 1,319.92	\$ 14,799.05	\$ 1,352.44	\$ 15,163.80				
MEDICARE COMPANY	\$ 23.56	\$ 282.75	\$ 24.14	\$ 289.66	\$ 1,139.36	\$ 2,537.04	\$ 2,579.49	\$ 42.46
SOCIAL SECURITY COMPANY	\$ 100.75	\$ 1,208.99	\$ 103.21	\$ 1,238.56	\$ 4,871.76	\$ 10,848.03	\$ 11,029.56	\$ 181.54
FL UNEMPLOYMENT					\$ 6,011.12			
FL RETIREMENT	\$ 162.50	\$ 1,949.98	\$ 166.47	\$ 1,997.68	\$ 7,857.67	\$ 17,496.82	\$ 17,789.62	\$ 292.80
Total Company	\$ 286.81	\$ 3,441.71	\$ 293.82	\$ 3,525.90	\$ 13,868.80	\$ 30,881.89	\$ 31,398.68	\$ 516.79
INCREASED COST TO DISTRICT								\$ 3,961.59