



WATER & SEWER BUDGET

FISCAL YEAR 2012

ADOPTED

September 7, 2011

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**NORTH SPRINGS IMPROVEMENT DISTRICT
WATER / SEWER FUND
ADOPTED BUDGET
FY 2012**

	ADOPTED BUDGET FY 2011	ACTUAL THRU APRIL 2011	PROJECTED MAY-SEPT 2011	TOTAL PROJECTED 9/30/2011	ADOPTED BUDGET FY 2012
OPERATING REVENUE					
WATER/SEWER REVENUE COMBINED	8,373,120	5,315,933	3,488,800	8,804,733	8,800,000
STANDBY FEES	12,000	126,425	10,000	136,425	140,000
PROCESSING FEES	33,000	17,460	13,800	31,260	31,000
LIEN INFORMATION FEES	19,000	10,625	7,946	18,571	18,500
DELINQUENT FEES	89,558	44,360	28,885	73,245	73,000
METER FEES	90,000	21,600	10,000	31,600	30,000
CONNECTION FEES W/S	200,000	78,650	20,000	98,650	120,000
INTEREST - INVESTMENTS	-	2,807	-	2,807	-
COMPLIANCE HB-COMMONS	20,000	11,667	8,333	20,000	12,600
CONTRACT PERSONNEL REVENUE	-	-	-	-	-
CONTRACT FIELD MANAGEMENT REVENUE	18,000	14,474	3,526	18,000	11,400
OTHER MISC REVENUES	10,000	2,090	1,250	3,340	3,300
TOTAL OPERATING REVENUES	8,864,678	5,646,091	3,592,540	9,238,631	9,239,800

OPERATING EXPENSES

PERSONNEL AND ADMINISTRATION

PAYROLL-SALARIED	208,787	120,185	88,602	208,787	219,227
PAYROLL-SPECIAL PAY	627	-	627	627	758
FICA TAXES	15,972	7,952	5,680	13,632	15,915
PENSION BENEFITS	12,528	7,039	5,489	12,528	12,500
LIFE AND HEALTH INSURANCE	43,930	30,596	16,905	47,501	53,000
WORKERS COMPENSATION	1,000	-	1,000	1,000	1,200
PROFSERV-ARBITRAGE REBATE	3,150	-	3,150	3,150	3,150
PROFSERV-DISSEMINATION AGENT	1,000	1,000	-	1,000	1,000
PROFSERV-ENGINEERING	80,000	23,036	56,964	80,000	80,000
PROFSERV-INFO TECHNOLOGY	-	-	-	-	500
PROFSERV LEGAL SERVICES	34,000	16,879	17,121	34,000	34,000
PROFSERV-LEGISLATIVE EXPENSE	10,000	-	10,000	10,000	-
OPEB - FEE	-	2,654	-	2,654	500
PROFSERV TRUSTEE	9,700	-	9,700	9,700	9,700
PROFSERV UTILITY BILLING (FY 2012)	148,695	86,739	61,956	148,695	148,695
PROFSERV HUMAN RESOURCES (FY2012)	53,000	30,917	22,083	53,000	53,000
AUDITING SERVICES	20,000	7,021	12,979	20,000	9,000
FINANCIAL AND ACCOUNTING SERVICES	52,000	24,893	27,107	52,000	45,000
COMMUNICATION TELEPHONE	800	372	400	772	800
POSTAGE AND FREIGHT	42,500	25,079	17,821	42,900	43,000
RECORD STORAGE	-	-	500	500	500
INSURANCE GENERAL LIABILITY	14,300	8,287	6,013	14,300	14,300

**NORTH SPRINGS IMPROVEMENT DISTRICT
WATER / SEWER FUND
ADOPTED BUDGET
FY 2012**

	ADOPTED BUDGET FY 2011	ACTUAL THRU APRIL 2011	PROJECTED MAY-SEPT 2011	TOTAL PROJECTED 9/30/2011	ADOPTED BUDGET FY 2012
PRINTING AND BINDING	8,000	4,059	3,941	8,000	8,000
LEGAL ADVERTISING	2,500	272	1,500	1,772	1,800
MISC MERCHANT FEES	25,500	22,593	14,120	36,713	37,000
MISC CONTINGENCY	7,500	6,979	521	7,500	7,500
OFFICE SUPPLIES	2,400	471	500	971	1000
MISC. SERVICES	360	0	360	360	360
CAPITAL OUTLAY	2,500	-	2,500	2,500	2,500
TOTAL PERSONNEL AND ADMINISTRATIVE	800,749	427,023	387,539	814,562	803,905

OTHER OPERATING EXPENSES

FIELD

PAYROLL-SALARIED	446,951	303,322	185,319	488,641	543,291
PAYROLL CONTINGENCY	15,675	14,983	2,500	17,483	18,000
PAYROLL SPECIAL PAY	1,624	-	1,624	1,624	1,895
FICA TAXES	34,191	23,204	13,471	36,675	41,561
PENSION BENEFITS	26,819	18,073	10,603	28,676	32,597
LIFE AND HEALTH INSURANCE	118,305	77,921	46,748	124,669	162,233
WORKERS COMPENSATION	26,192	9,600	10,913	20,513	21,000
CONTRACTS GENERATOR MAINT	10,000	4,874	4,167	9,041	9,100
COMMUNICATION TELEPHONE FIELD	8,400	3,667	3,500	7,167	7,200
ELECTRICITY GENERAL	54,000	22,574	22,500	45,074	46,100
UTILITY METER REPLACEMENT PROGRAM	80,000	30,955	49,045	80,000	80,000
UTILITY BACKFLOW PREVENTORS	500	-	500	500	500
INSURANCE GENERAL LIABILITY	63,472	8,010	26,447	34,457	35,000
R&M GENERAL	40,000	29,274	14,971	44,245	44,300
R&M LIFT STATION	30,000	45,678	10,000	55,678	56,000
R&M ROADS & ALLEYWAYS	4,500	-	4,000	4,000	4,000
R&M VEHICLES	12,000	10,797	4,203	15,000	12,000
R&M VALVE REPLACEMENT	5,500	-	-	-	5,500
R&M PAINTING	1,000	-	200	200	500
MISC LICENSES & PERMITS	4,000	4,091	500	4,591	4,600
MISC CONTINGENCY	20,000	441	1,500	1,941	1,950
OFFICE SUPPLIES	2,400	427	1,000	1,427	1,500
OP SUPPLIES GENERAL	8,900	4,440	4,460	8,900	8,900
OP SUPPLIES UNIFORMS	5,250	2,839	2,411	5,250	5,250
OP SUPPLIES FUEL, OIL	36,000	18,282	15,000	33,282	33,300
OP SUPPLIES METER SUPPLIES	10,000	10,622	3,000	13,622	14,000
OP SUPPLIES HAND TOOLS	3,500	-	2,000	2,000	2,000
ROAD SUPPLIES OTHER	1,500	-	1,000	1,000	1,000
CAP OUTLAY OTHER	2,500	10,454	-	10,454	10,500
CAP OUTLAY EQUIPMENT	500	9,445	-	9,445	76,131
CAP OUTLAY VEHICLES	45,000	47,417	-	47,417	-
TOTAL FIELD	1,118,679	711,390	441,582	1,152,972	1,279,908

**NORTH SPRINGS IMPROVEMENT DISTRICT
WATER / SEWER FUND
ADOPTED BUDGET
FY 2012**

	ADOPTED BUDGET FY 2011	ACTUAL THRU APRIL 2011	PROJECTED MAY-SEPT 2011	TOTAL PROJECTED 9/30/2011	ADOPTED BUDGET FY 2012
OPERATION & MAINTENANCE-PLANT					
PAYROLL SALARIED	691,689	388,470	303,219	691,689	723,258
PAYROLL CONTINGENCY	14,000	21,669	8,000	29,669	29,700
PAYROLL SPECIAL PAY	1,299	-	1,299	1,299	1,407
FICA TAXES	52,914	31,357	22,144	53,501	55,327
PENSION BENEFITS	41,502	23,907	17,595	41,502	43,395
LIFE AND HEALTH INSURANCE	159,155	89,175	66,315	155,490	165,450
WORKERS COMPENSATION	29,188	9,108	1,262	10,370	10,400
CONTRACTS METER EXPENSE	5,729	-	5,729	5,729	5,729
CONTRACTS WATER QUALITY	52,500	22,047	15,748	37,795	38,000
CONTRACTS LANDSCAPE	32,000	23,970	11,817	35,787	36,000
CONTRACTS GENERATOR MAINTENANCE	8,500	3,677	3,542	7,219	7,220
CONTRACTS LIME SLUDGE REMOVAL	87,000	70,128	30,713	100,841	101,000
COMMUNUCATION TELEPHONE FIELD	20,000	17,640	6,626	24,266	24,500
ELECTRICITY GENERAL	320,000	147,955	105,682	253,637	255,000
UTILITY WASTEWATER TREATMENT	1,944,000	1,118,372	814,466	1,932,838	1,933,000
RENTALS GENERAL	10,000	4,181	4,636	8,817	8,820
RENTAL/LEASE VEHICLE EQUIPMENT	15,000	7,006	6,749	13,755	13,800
INSURANCE GENERAL LIABILITY	70,000	43,311	28,459	71,770	72,000
R&M GENERAL	76,000	80,931	10,000	90,931	91,000
R&M AIR CONDITIONING	3,000	1,371	1,359	2,730	2,750
R&M ELECTRICAL	22,000	12,381	9,349	21,730	21,750
R&M VEHICLES	3,000	4,293	1,000	5,293	5,300
R&M SLAKER REPAIRS	15,000	1,742	6,250	7,992	8,000
R&M WELL MAINTENANCE	33,000	14,779	18,221	33,000	33,000
R&M PAINTING	4,000	1,211	2,789	4,000	4,000
MISC LICENSES & PERMITS	19,300	4,987	14,313	19,300	19,300
MISC CONTINGENCY	20,000	8,955	11,045	20,000	20,000
OFFICE SUPPLIES	5,000	1,345	1,150	2,495	2,500
OP SUPPLIES GENERAL	12,000	9,345	4,330	13,675	13,700
OP SUPPLIES UNIFORMS	16,000	4,492	8,298	12,790	12,800
OP SUPPLIES FUEL, OIL	15,000	4,209	6,250	10,459	10,500
OP SUPPLIES CHEMICALS	480,000	298,799	194,628	493,427	500,000
OP SUPPLIES LAB CHEMICALS	12,000	7,103	4,897	12,000	12,000
OP SUPPLIES LAB EQUIPMENT	3,000	94	500	594	600
CAP OUTLAY EQUIPMENT	25,000	19,486	5,514	25,000	25,000
CAP OUTLAY VEHICLES	-	-	-	-	-
RESERVE RENEWAL & REPLACEMENT	-	-	-	-	-
TOTAL OPERATION & MAINTENANCE-PLANT	4,317,776	2,497,496	1,753,894	4,251,390	4,306,206
TOTAL OPERATING EXPENSES	6,237,204	3,635,909	2,583,015	6,218,924	6,390,019

NORTH SPRINGS IMPROVEMENT DISTRICT
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ADOPTED BUDGET
FY 2012

	ADOPTED BUDGET FY 2011	ACTUAL THRU APRIL 2011	PROJECTED MAY-SEPT 2011	TOTAL PROJECTED 9/30/2011	ADOPTED BUDGET FY 2012
NET INCOME BEFORE DEBT SERVICE	2,627,474	2,010,182	1,009,525	3,019,707	2,849,781
DEBT SERVICE					
DEBT RETIREMENT SERIES 1998	-		-	-	-
DEBT RETIREMENT SERIES 1994B	-		-	-	-
INTEREST EXPENSE SERIES 1998	-		-	-	-
INTEREST EXPENSE SERIES 1994B	-		-	-	-
INTEREST EXPENSE SERIES 2010A	737,749	430,354	307,395	737,749	696,477
PRINCIPAL EXPENSE SERIES 2010A	970,000	565,833	404,167	970,000	1,010,000
INTEREST EXPENSE SERIES 2010B	208,305	121,511	86,794	208,305	198,834
PRINCIPAL EXPENSE SERIES 2010B	225,000	131,250	93,750	225,000	235,000
TOTAL DEBT SERVICE	2,141,054	1,248,948	892,106	2,141,054	2,140,311
PROJECTED ANNUAL INCOME (LOSS)	486,420	761,234	117,419	878,653	709,470
COVERAGE CALCULATION	1.20				1.20
BUDGETED RESERVES					
RENEWAL AND REPLACEMENT	75,000				100,000
RATE STABLIZATION					50,000
TOTAL CAPITAL OUTLAY & RESERVES	75,000				150,000
	411,420				559,470

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

REVENUES:

Water - Sewer Combination Revenue

The projected revenue is based upon the current approved rate structure for both water and sewer utilizing projections of consumption for the upcoming year. The rate structure provides for a base rate and per thousand gallon rate. There are differing rate structures for residential and commercial derived from the last rate study and approved by the Board of Supervisors.

ADOPTED RATES

WATER MINIMUM CHARGE	FY 2011	FY 2012
Water Availability Minimum	\$28.99	\$30.44
Minimum Water Residential, Multi Family, Ranches / Magic	\$17.85	\$18.74
Minimum Water 3" Meter	\$227.33	\$238.70
Water Commercial 1" Minimum	\$44.63	\$46.86
Water Commercial 1.5" Minimum	\$89.26	\$93.72
Water Commercial 2"	\$142.81	\$149.95
Water Commercial 3" Minimum	\$267.78	\$281.16
Water Commercial 4" Minimum	\$446.29	\$468.61
Water Commercial 6 & 8" Minimum	\$892.58	\$937.21

SEWER MINIMUM CHARGE	FY 2011	FY 2012
Minimum Sewer Residential & Multi Family, Ranches / Magic	\$11.14	\$11.70
Minimum Sewer 3" Meter	\$200.93	\$210.97
Commercial Sewer 1" Minimum	\$27.86	\$29.25
Commercial Sewer 1.5" Minimum	\$55.71	\$58.49
Commercial Sewer 2" Minimum	\$89.13	\$93.59

**NORTH SPRINGS
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Commercial Sewer 3" Minimum	\$167.12	\$175.47
Commercial Sewer 4" Minimum	\$278.53	\$292.46
Commercial Sewer 6 & 8" Minimum	\$557.06	\$584.91
Sewer 0100725002 Minimum	\$627.26	\$658.62
Sewer 0100730002 Minimum	\$669.76	\$703.25

IRRIGATION MINIMUM CHARGE	FY 2011	FY 2012
Residential Irrigation Minimum	\$17.85	\$18.74
Commercial 1.5" Irrigation Minimum	\$89.26	\$93.72
Residential 2" Irrigation Minimum	\$142.81	\$149.95

WATER VOLUME CHARGE	FY 2011	FY 2012
Water Residential, Commercial 1", 1.5", 2", 3", 4", 6 & 8", Ranches / Magic		
0-12, 600 gals	\$1.73	\$1.81
12,601-25,200 gals	\$3.45	\$3.62
25,201 gals and over	\$5.18	\$5.44
Water Med / High Density Consumption		
0-7,600 gals	\$1.73	\$1.81
7,601-15,200 gals	\$3.45	\$3.62
15,201 gals and over	\$5.18	\$5.44
Water Magnolia Shop		
All Consumption	\$1.73	\$1.81

SEWER VOLUME CHARGE	FY 2010	FY 2011
Residential & Ranches / Magic Sewer Consumption		
0-9,875 gals	\$1.73	\$1.81
Commercial 1", 1.5", 2", 3", 4", 6" & 8" Sewer Consumption		
0-9,875 gals	\$1.73	\$1.81

**NORTH SPRINGS
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All Consumption	\$1.73	\$1.81
Sewer Med Density Consumption		
0-7,750 gals	\$1.73	\$1.81
Sewer 010073002		
0-7,600 gals	\$1.73	\$1.81
7,601-15,200 gals	\$3.45	\$3.62
15,201 gals and over	\$5.18	\$5.44
Sewer No Chg at all		
0-12,600 gals	\$1.73	\$1.81
12,601-25,200 gals	\$3.45	\$3.62
25,201 gals and over	\$5.18	\$5.44

IRRIGATION VOLUME CHARGE	FY 2010	FY 2011
Irrigation Residential and Commercial 1.5" & 2" Consumption		
0-12,600 gals	\$1.73	\$1.81
12,601-25,200 gals	\$3.45	\$3.62
25,201 gals and over	\$5.18	\$5.44

Standby Fees

Platted and unplatted residential & commercial parcels and tracts are charged \$25 per parcel or tract.

Processing Fee Revenue

The Board of Supervisors at the March 2004 meeting adopted a \$20 processing fee for new accounts.

Lien Information Fee

The Board at the March 2004 meeting adopted a \$25 charge for an estoppel letter.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

Delinquent Fee Revenue

The Board of Supervisors at a public meeting held in March of 2004 adopted a \$20 late fee to customers who receive a delinquent notice on their account and /or a termination date is hand delivered.

Meter Fees

Represents the amount collected for meter Fees based on the size of the meter:

<u>Meter Size</u>	<u>Amount</u>
5/8" Meter	\$500.00
1" Meter	\$600.00
1 1/2" Meter	\$750.00
2" Meter (\$150 per unit (ERC) plus cost of meter	
3" Meter (\$150 per unit (ERC) plus cost of meter	

The amount budget is based on prior year's meters.

Connection Fees - W/S

Represents the amount collected for new connections based on the following:

<u>User Class</u>	<u>Amount</u>
Single Family	\$3,025
Medium Density	\$1,432
High Density	\$1,432
Commercial	\$3,161
Irrigation	\$ 900

The revenue is based on prior year's fees.

Interest - Investments

The District earns Interest Income on the checking account with Wachovia, various CD's, the reserves held at the State Board of Administration and debt services trust accounts with US Bank.

**NORTH SPRINGS
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Water / Sewer FY 2012 Adopted Budget

Contract Field Management Revenue

The District receives reimbursement of \$11,400 dollars from the Parkland Isles fund. This reimbursement is for field management services performed by District staff to include acting as a liaison between the home owner association (HOA), oversight of contractors, and compliance.

Miscellaneous Revenues

Represents miscellaneous fees charged for NSF checks, meter boxes, repairs and other services provided to the customer by the district.

EXPENDITURES: OPERATING EXPENSES

Personnel and Administration:

Payroll - Salaried

This includes payroll, workers comp, FUTA/SUTA taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee will be evaluated in September to determine their actual increase. The District employs the following under this category:

- District Manager
- Exec. Asst.(Field Services)
- Admin. Asst. (Procurement)
- Customer Service
- Customer Service

Payroll - Special Pay

Special Pay is a holiday bonus based upon number of years of service.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

FICA Taxes

Payroll taxes for the Administrative personnel.

Pension Benefits

The District's pension plan was established whereby the employer contributes 6% of each employee's annual salary into a defined pension plan (401A), which is currently administered by ICMA-RA Corporation.

Life and Health Insurance

The District offers the employees health, life, dental and disability insurance as part of their benefits plan while employed by the District.

Worker's Compensation

Payments required by law to be made to an employee who is injured or disabled in connection with work. The District's policy is with Preferred Governmental Insurance Trust.

Professional Services - Arbitrage Rebate

The District will contract with an independent certified public accountant to annually calculate the District's arbitrage rebate liability on its revenue bonds. The amount is based on standard fees charged for this service.

Professional Services - Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted for this service and the amount is based on the contracted amount.

NORTH SPRINGS
IMPROVEMENT DISTRICT
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Professional Services - Engineering

The District has a continuous services contract with CH2M Hill to provide engineering services to the District. Also the district contracts with other engineering firms for services of electrical engineering, consulting, and surveying services.

Professional Services - Legal Services

The District has a contract with Billing, Cochran, Lyles, Mauro & Ramsey, P.A. as legal counsel for the District. This contract includes preparation for monthly board meetings, contract review, etc.

Professional Services - Legislative Expense

The District has recently expanded its service boundaries through legislative actions and anticipates submitting another local bill of annexation this year. These services provide for legal consultants to look after state legislation and act in the best interest of the district.

Professional Services - Trustee

The District issued a 2010 A/B Water and Sewer Revenue Refunding Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out of pocket expenses.

Professional Service Website Development

The District has contracted Watt Media Corp. to develop its own website www.nsidfl.gov. Recently the district has been granted permission by the Federal Government to use the .gov domain, which is consistent with government agencies.

**NORTH SPRINGS
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Professional Services - Utility Billing

Through the inter-local agreement between the North Springs Improvement District (NSID) and the Coral Springs Improvement District (CSID), NSID outsources its utility billing operations to CSID. NSID pays a fee to CSID to handle the billing operations of NSID. This also includes Personnel, computer software, equipment, maintenance, and supplies purchased by Coral Springs Improvement District for the purpose of Utility Billing for the District

Professional Services – Human Resources

Through the inter-local agreement between the North Springs Improvement District (NSID) and the Coral Springs Improvement District (CSID), NSID outsources its Human Resources Operations to CSID. This arrangement has enabled both Districts to benefit from cost share savings.

Auditing Services

The District is required by Florida Statutes to arrange for an Independent Audit of its financial records on an annual basis. This expense is based on existing year engagement letter plus anticipated increase for this year's engagement letter.

Financial and Accounting Services

Through the inter-local agreement between the North Springs Improvement District (NSID) and the Coral Springs Improvement District (CSID), NSID outsources its accounting operations to CSID. This arrangement has enabled both Districts to benefit from cost share savings.

Communication - Telephone

Telephone and fax machine expenditure estimates are based on prior years cost.

Postage and Freight

Mailing of agenda packages, overnight deliveries, correspondence, utility bills etc.

Utility Billing	\$36,000
<u>Mailings</u>	<u>\$ 6,500</u>
Total	\$42,500

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

Insurance - General Liability

The District retains Preferred Governmental Insurance Trust as the Insurance Agent, who on an annual basis, arranges the placement of the District insurance coverage requirements

Printing and Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, photocopies, etc.

Legal Advertising

Advertising of monthly board meetings, public hearings, requests for bids and any other legal advertising that may be required.

Miscellaneous Services

This is for any miscellaneous services that are necessary for office equipment.

Misc. Merchant Fees

The District gets charged 2.3% on all credit card payments we receive plus a monthly payment of \$35.

Misc Contingency

This represents any unexpected expenses that may arise in the District.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Capital Outlay

Periodic replacement of office equipment as needed.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

OPERATIONS AND MAINTENANCE:

Field Operations:

Payroll - Salaried

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Field Foreman
- “8” Field Distribution Operators
- “2” Meter Readers

Payroll Contingency

This is for unseen overtime to District personnel for contingency situations, or to fill operational shifts to continue operations as needed.

Payroll - Special Pay

Special Pay is a holiday bonus based upon number of years of service.

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

The District's pension plan was established whereby the employer contributes 6% of each employee's annual salary into a defined pension plan.

Life and Health Insurance

The District offers the employees Health, Life, Dental, and Disability Insurance.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

Workers Compensation

Payments required by law to be made to an employee who is injured or disabled in connection with work. The District's policy is with Preferred Governmental Insurance Trust.

Contracts - Generator Maintenance

This is for the quarterly and yearly maintenance of seven (7) generators.

Communication - Telephone - Field

The District provides Sprint telephones for all field employees. This also includes service from Sunshine State One Call.

Electricity - General

The District has utility accounts with Florida Power & Light for the field lift stations.

Utility - Meter Replacement Program

This expense represents the replacement of customer utility billing meters, which have a limited operational life and must be replaced approximately every 10 years.

Utility Backflow Preventers

This expense is for installation or replacement of backflow preventers at our customer's utility meters as required by Florida law. This prevents cross connections and unsafe backflow hazards into our potable water distribution system.

Insurance - General Liability

The District retains Preferred Governmental Insurance Trust as the Insurance Agent, who on an annual basis, arranges the placement of the District insurance coverage requirements.

R & M - General

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2012 Adopted Budget

R & M - Lift Station

This expense includes pump repairs and cleaning for the lift stations..

R & M - Road & Alleyways

This expense includes street and driveway paving and repairs.

R & M - Vehicles

This is for the monthly maintenance on the District's vehicles plus any repairs.

R & M - Valve Replacement

This is for the valve replacement program for the District

R & M - Painting

This expense is for the painting of misc. items such as lift stations, fire hydrants, etc.

Licenses & Permits

This expense includes costs for permits, employee license renewals, subscriptions, licensing, books, and schooling required to maintain compliance with employee licensing requirements.

Misc. Contingency

This is for any unforeseen expenses that may occur in the Field during the year.

Office Supplies

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

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Operating Supplies - General

This is for any miscellaneous contingencies that may arise in the District.

Operating Supplies - Uniforms

This is for uniform rental at \$60 weekly plus an annual shoe allowance at \$90/employee.

Operating Supplies - Fuel / Oil

This is for Diesel fuel and Gasoline purchased by the district.

Operating Supplies - Meter Supplies

This expense includes Meter installation supplies.

Operating Supplies - Hand Tools

This expense includes hand and power tools that may be needed for the job.

Road Supplies - Other

This is reserved for the purchase of road supplies

Capital Outlay - Equipment

This is for the purchase of new equipment for the District as needed to maintain operations.

Capital Outlay - Vehicles

This is reserved for the purchase of a new Ford F-350 with Crane and Utility Body.

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PLANT OPERATIONS:

Payroll - Salaried

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Director of Operations
- “9” Water Plant Operators
- Plant Maintenance Supervisor
- Maintenance Technician,
- Master Electrician.

Payroll Contingency

Overtime payroll for contingency operations.

Payroll - Special Pay

Special Pay is a holiday bonus based upon the number of years of service.

FICA Taxes

Payroll taxes for the Plant Operations personnel.

Pension Benefits

The District's pension plan was established whereby the employer contributes 6% of each employee's annual salary into a defined pension plan.

Life and Health Insurance

The District offers the employees Health, Life, Dental, and Disability Insurance.

Workers Compensation

The Districts policy is with Preferred Governmental Insurance Trust.

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Contracts - Meter Expense

This is for the meter calibration every two (2) years.

Contracts - Water Quality

Water Quality Testing is done for the following tests that include Monthly Test (BCHD), Standard Plate Count, UCMR2 EPA testing, Quarterly Water Samples, and Annual Water Analysis.

Contracts - Landscape

This is for the monthly landscaping that is done for the water plant and several offsite locations such as wells and right of ways for water plant operations.

Contracts - Generator Maintenance

This is for the contract to repair and maintain the generators plus clean fuels testing and tank cleaning of the Districts generators.

Contracts - Lime Sludge Removal

This is for the contract for lime sludge removal that is necessary for the District.

Communication - Telephone - Field

The District provides Sprint telephones for all Plant Operations employees. this also includes the monthly telephone service and the fee to connect to CSID office lines.

Electricity - General

The electric requirements for the water plant and wells based upon operating history.

Utility - Wastewater Treatment

The District transmits all of its wastewater for transmission, treatment, and disposal to Broward County

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Rentals - General

This is for the rental of miscellaneous equipment that is needed for the district.
Examples include: heavy equipment; jack hammers; cranes, etc.

Insurance - General Liability

The District retains Preferred Governmental Insurance Trust as the Insurance Agent, who on an annual basis, arranges the placement of the Districts insurance coverage requirements.

R & M - General

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition, which also includes trash pick services.

R & M - Air Conditioning

This is for any repairs and maintenance to the air conditioning system.

R & M - Electrical

This is for the electrical maintenance supplies that may be needed by the District.

R & M - Vehicles

This is for the monthly maintenance on the District's vehicles plus any repairs.

R & M - Slaker Repairs

This is for the repair and maintenance on the District's slaker(s), which is a piece of equipment used in the water treatment process at the Districts water treatment plant.

R & M - Well Maintenance

This is for the repair and maintenance on the District's wells.

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R & M - Painting

This is for the painting of the facility and storage tanks in the District.

Licenses & Permits

This expense represents the cost for facility license renewals, subscriptions and employee licensing, books and schooling required to maintain their license to operate.

Contingency

This is for any unforeseen expenses that may occur for the Plant Operations during the year.

Office Supplies

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc. A new printer will need to be purchased this year to replace an older model.

Operating Supplies - General

This expense is for general operating supplies such as janitorial, lab supplies, etc. to operate the District's water treatment plant.

Operating Supplies - Uniforms

This is for uniform rental at \$60.00 weekly plus an annual shoe allowance at \$90/employee.

Operating Supplies - Fuel/Oil

This is for Diesel Fuel and Gasoline purchased by the District.

Operating Supplies - Chemicals

This is for chemicals for Plant treatment purchased by the District.

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Operating Supplies - Lab Chemicals

This is for Lab chemicals purchased by the District.

Operating Supplies - Lab Equipment

This is for the purchase of Lab equipment for the water plant for compliance testing required by regulatory agencies.

Capital Outlay - Equipment

This is reserved for the purchase of miscellaneous tools for the District and for the purchase of a new computer for the water treatment plant.

Capital Outlay - Vehicles

There are no vehicles under this category to be purchased in the 2012 FY.

Reserve - Renewal & Replacement

This is for the reserves for the renewal & replacement. There is no R&R allotment for the 2012 FY under this category. It is under the new line item "Budgeted Reserves"

DEBT SERVICE:

Debt Retirement

The District issued Series 2010 A/B Water and Sewer Revenue Refunding Bonds to refund the 1994B Series Utility Revenue Refunding Bonds and Series 1998 Water & Sewer Revenue Bond. The principal payments are based on amortization schedules.

Interest Expense

In 2011 the District refinanced its 1994B and 1998 series bonds into new bonds (2010A and 2010B). These bonds have interest payments due April 1, 2012 and October 1, 2012 and are based on amortization schedules.

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Total Debt Service

This is the total debt liability owed by the District for the 2012 FY

Projected Annual Income (Loss)

This is the total income received or total income loss after all expenses has been paid by the District to include operational expenses and debt service.

Coverage Calculation

The District is required to maintain 120% coverage of its annual operating expenses. This means that the District has created a budget that covers 100% of its operating expenses plus an extra 20% of annual debt service payments.

Budgeted Reserves

- **Renewal & Replacement:** The District has developed a reserve program for its operational equipment to be replaced after it has exceeded its life expectancy, or is no longer operational.
- **Rate Stabilization:** This expense is to stabilize the Water & Sewer bond rates in the 2010 series.