



# **NORTH SPRINGS IMPROVEMENT DISTRICT**

## **WATER AND SEWER**

### **ADOPTED BUDGET**

### **FISCAL YEAR 2011**

Wednesday, September 1, 2010

**NORTH SPRINGS IMPROVEMENT DISTRICT  
WATER / SEWER FUND  
ADOPTED BUDGET  
FY 2011**

	ADOPTED BUDGET FY 2010	ACTUAL THRU APRIL 2010	PROJECTED MAY-SEPT 2010	TOTAL PROJECTED 9/30/2010	ADOPTED BUDGET FY 2011
<b>OPERATING REVENUE</b>					
WATER/SEWER REVENUE COMBINED	7,964,401	3,901,460	3,488,800	7,390,260	8,373,120
STANDBY FEES	12,000	109,624	10,000	119,624	12,000
PROCESSING FEES	30,000	19,320	13,800	33,120	33,000
LIEN INFORMATION FEES	12,000	11,125	7,946	19,071	19,000
DELINQUENT FEES	57,000	40,440	28,885	69,325	89,558
METER FEES	30,000	74,275	10,000	84,275	90,000
CONNECTION FEES W/S	189,589	308,425	20,000	328,425	200,000
INTEREST - INVESTMENTS	-	15,788	-	15,788	-
CONTRACT PERSONNEL REVENUE	34,000	19,833	14,167	34,000	-
CONTRACT FIELD MANAGEMENT REVENUE	-	10,500	7,500	18,000	18,000
COMPLIANCE MONITORING - HB COMMONS	-	-	-	-	20,000
OTHER MISC REVENUES	15,000	4,778	1,250	6,028	10,000
<b>TOTAL OPERATING REVENUES</b>	<b>8,343,990</b>	<b>4,515,568</b>	<b>3,602,348</b>	<b>8,117,916</b>	<b>8,864,678</b>
<b>OPERATING EXPENSES</b>					
<b>PERSONNEL AND ADMINISTRATION</b>					
PAYROLL-SALARIED	336,768	59,291	149,496	208,787	208,787
PAYROLL-CONTRACT PERSONNEL	181,356	110,233	71,123	181,356	-
PAYROLL-SPECIAL PAY	325	-	325	325	627
FICA TAXES	25,762	4,553	11,419	15,972	15,972
PENSION BENEFITS	20,534	3,528	9,000	12,528	12,528
LIFE AND HEALTH INSURANCE	38,702	9,413	34,517	43,930	43,930
WORKERS COMPENSATION	7,907	193	807	1,000	1,000
PROFSERV-ARBITRAGE REBATE	3,150	-	3,150	3,150	3,150
PROFSERV-CIVIL ENGINEER	-	-	-	-	-
PROFSERV-DISSEMINATION AGENT	1,000	1,000	-	1,000	1,000
PROFSERV-ENGINEERING	50,000	140,389	220,000	360,389	80,000
PROFSERV-INFO TECHNOLOGY	34,206	19,954	14,252	34,206	-
PROFSERV LEGAL SERVICES	24,000	21,562	10,000	31,562	34,000
PROFSERV-LEGISLATIVE EXPENSE	-	-	-	-	10,000
PROFSERV MGMT CONSULTING SVCS	-	-	-	-	0
PROFSERV TRUSTEE	9,700	9,584	116	9,700	9,700
PROFSERV WEBSITE DEVELOPMENT	-	-	-	-	2,000
PROFSERV UTILITY BILLING (FY 2011)	-	-	-	-	148,695
PROFSERV HUMAN RESOURCES (FY2011)	-	-	-	-	53,000
AUDITING SERVICES	20,000	-	20,000	20,000	20,000
FINANCIAL AND ACCOUNTING SERVICES	41,304	38,813	13,187	52,000	52,000
COMMUNICATION TELEPHONE	1,200	334	400	734	800
POSTAGE AND FREIGHT	41,500	25,392	17,000	42,392	42,500
RENTALS GENERAL (Eliminated FY 2011)	12,360	7,210	5,150	12,360	-
INSURANCE GENERAL LIABILITY	13,707	8,287	6,000	14,287	14,300
PRINTING AND BINDING	9,000	3,578	4,422	8,000	8,000

Please note, numbers not rounded

**NORTH SPRINGS IMPROVEMENT DISTRICT  
WATER / SEWER FUND  
ADOPTED BUDGET  
FY 2011**

	ADOPTED BUDGET FY 2010	ACTUAL THRU APRIL 2010	PROJECTED MAY-SEPT 2010	TOTAL PROJECTED 9/30/2010	ADOPTED BUDGET FY 2011
LEGAL ADVERTISING	2,400	1,442	1,050	2,492	2,500
MISCELLANEOUS SERVICES	360	5	355	360	360
MISC MERCHANT FEES	24,900	15,091	10,375	25,466	25,500
MISC CONTINGENCY	8,300	652	2,000	2,652	7,500
OFFICE SUPPLIES	2,400	346	2054	2,400	2400
CAPITAL OUTLAY	2,500	-	2,500	2,500	2,500
<b>TOTAL PERSONNEL AND ADMINISTRATIVE</b>	<b>913,341</b>	<b>480,850</b>	<b>608,698</b>	<b>1,089,548</b>	<b>802,749</b>

**OTHER OPERATING EXPENSES**

**FIELD**

PAYROLL-SALARIED	510,450	331,115	129,335	460,450	446,951
PAYROLL CONTINGENCY	-	-	-	-	15,675
PAYROLL CONTRACT PERSONNEL	152,437	52,839	63,515	116,354	54,531
PAYROLL SPECIAL PAY	1,462	-	1,462	1,462	1,624
FICA TAXES	39,049	25,336	18,097	43,433	34,191
PENSION BENEFITS	30,000	19,254	10,746	30,000	26,819
LIFE AND HEALTH INSURANCE	120,000	69,561	50,439	120,000	118,305
WORKERS COMPENSATION	24,000	8,252	15,748	24,000	26,192
CONTRACTS GENERATOR MAINT	10,000	-	10,000	10,000	10,000
COMMUNICATION TELEPHONE FIELD	4,800	5,086	3,314	8,400	8,400
ELECTRICITY GENERAL	53,550	28,692	24,858	53,550	54,000
UTILITY METER REPLACEMENT PROGRAM	25,000	-	25,000	25,000	80,000
UTILITY BACKFLOW PREVENTORS	8,000	-	8,000	8,000	500
INSURANCE GENERAL LIABILITY	63,472	6,630	56,842	63,472	63,472
R&M GENERAL	17,500	277,578	5,000	282,578	40,000
R&M LIFT STATION	30,000	25,979	4,021	30,000	30,000
R&M ROADS & ALLEYWAYS	7,500	1,800	2,000	3,800	4,500
R&M VEHICLES	12,000	6,925	5,075	12,000	12,000
R&M VALVE REPLACEMENT	20,000	2,637	2,500	5,137	5,500
R&M PAINTING	-	76	924	1,000	1,000
MISC LICENSES & PERMITS	8,000	-	4,000	4,000	4,000
MISC CONTINGENCY	12,000	9,214	5,786	15,000	20,000
OFFICE SUPPLIES	2,400	134	2,266	2,400	2,400
OP SUPPLIES GENERAL	7,500	6,134	2,766	8,900	8,900
OP SUPPLIES UNIFORMS	5,250	2,985	2,265	5,250	5,250
OP SUPPLIES FUEL, OIL	35,000	19,396	15,604	35,000	36,000
OP SUPPLIES METER SUPPLIES	10,000	6,463	3,537	10,000	10,000
OP SUPPLIES HAND TOOLS	3,500	3,558	400	3,958	3,500
ROAD SUPPLIES OTHER	4,500	-	1,500	1,500	1,500
CAP OUTLAY OTHER	500	2,351	-	2,351	2,500
CAP OUTLAY EQUIPMENT	-	-	350	350	500
CAP OUTLAY VEHICLES	-	-	-	-	45,000
<b>TOTAL FIELD</b>	<b>1,217,870</b>	<b>911,995</b>	<b>475,350</b>	<b>1,387,345</b>	<b>1,173,210</b>

Please note, numbers not rounded

**NORTH SPRINGS IMPROVEMENT DISTRICT  
WATER / SEWER FUND  
ADOPTED BUDGET  
FY 2011**

	ADOPTED BUDGET FY 2010	ACTUAL THRU APRIL 2010	PROJECTED MAY-SEPT 2010	TOTAL PROJECTED 9/30/2010	ADOPTED BUDGET FY 2011
<b>OPERATION &amp; MAINTENANCE-PLANT</b>					
PAYROLL SALARIED	652,794	438,759	252,930	691,689	691,689
PAYROLL CONTINGENCY	-	-	-	-	14,000
PAYROLL CONTRACT PERSONNEL	-	-	-	-	-
PAYROLL SPECIAL PAY	1,100	-	1,100	1,100	1,299
FICA TAXES	49,939	33,542	18,433	51,975	52,914
PENSION BENEFITS	37,112	25,622	15,778	41,400	41,502
LIFE AND HEALTH INSURANCE	117,928	82,381	58,844	141,225	159,155
WORKERS COMPENSATION	18,335	6,713	11,622	18,335	29,188
CONTRACTS METER EXPENSE	5,729	-	5,729	5,729	5,729
CONTRACT JANITORIAL SERVICES	1,000	-	1,000	1,000	-
CONTRACTS WATER QUALITY	52,000	30,651	21,349	52,000	52,500
CONTRACTS LANDSCAPE	30,000	18,456	13,544	32,000	32,000
CONTRACTS GENERATOR MAINTENANCE	14,000	2,801	5,500	8,301	8,500
CONTRACTS LIME SLUDGE REMOVAL	85,000	51,408	35,592	87,000	87,000
COMMUNUCATION TELEPHONE FIELD	19,200	12,081	7,919	20,000	20,000
ELECTRICITY GENERAL	365,812	170,650	149,350	320,000	320,000
UTILITY WASTEWATER TREATMENT	1,600,500	1,133,217	666,783	1,800,000	1,944,000
RENTALS GENERAL	10,500	-	2,000	2,000	10,000
RENTAL/LEASE VEHICLE EQUIPMENT	-	3,792	2,708	6,500	15,000
INSURANCE GENERAL LIABILITY	62,300	42,265	27,735	70,000	70,000
R&M GENERAL	45,000	60,717	15,000	75,717	76,000
R&M AIR CONDITIONING	3,000	1,241	200	1,441	3,000
R&M ELECTRICAL	15,000	11,459	3,541	15,000	22,000
R&M VEHICLES	3,000	434	1,000	1,434	3,000
R&M SLAKER REPAIRS	8,000	10,003	3,000	13,003	15,000
R&M WELL MAINTENANCE	33,000	59,408	5,000	64,408	33,000
R&M PAINTING	-	1,482	2,000	3,482	4,000
MISC LICENSES & PERMITS	19,300	9,672	9,628	19,300	19,300
MISC CONTINGENCY	34,316	2,150	-	2,150	20,000
OFFICE SUPPLIES	4,000	3,620	1,200	4,820	5,000
OP SUPPLIES GENERAL	8,000	9,719	2,000	11,719	12,000
OP SUPPLIES UNIFORMS	7,500	9,224	6,588	15,812	16,000
OP SUPPLIES FUEL, OIL	12,000	7,326	4,674	12,000	15,000
OP SUPPLIES CHEMICALS	447,000	272,456	207,544	480,000	480,000
OP SUPPLIES LAB CHEMICALS	8,000	8,191	3,609	11,800	12,000
OP SUPPLIES LAB EQUIPMENT	3,000	1,653	1,347	3,000	3,000
CAP OUTLAY EQUIPMENT	2,500	114,912	-	114,912	25,000
CAP OUTLAY RADIOS PORTABLE	-	-	-	-	-
CAP OUTLAY VEHICLES	-	-	-	-	-
RESERVE RENEWAL & REPLACEMENT	-	-	-	-	-
<b>TOTAL OPERATION &amp; MAINTENANCE-PLANT</b>	<b>3,775,865</b>	<b>2,636,005</b>	<b>1,564,247</b>	<b>4,200,252</b>	<b>4,317,776</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,907,076</b>	<b>4,028,850</b>	<b>2,648,295</b>	<b>6,677,145</b>	<b>6,293,735</b>

Please note, numbers not rounded

**NORTH SPRINGS IMPROVEMENT DISTRICT  
WATER / SEWER FUND  
ADOPTED BUDGET  
FY 2011**

	ADOPTED BUDGET FY 2010	ACTUAL THRU APRIL 2010	PROJECTED MAY-SEPT 2010	TOTAL PROJECTED 9/30/2010	ADOPTED BUDGET FY 2011
<b>NET INCOME BEFORE DEBT SERVICE</b>	2,436,914	486,718	954,053	1,440,771	2,570,943
<b>DEBT SERVICE</b>					
DEBT RETIREMENT SERIES 1998	730,000	425,835	304,165	730,000	-
DEBT RETIREMENT SERIES 1994B	275,000	160,415	114,585	275,000	-
INTEREST EXPENSE SERIES 1998	872,594	509,014	363,580	872,594	-
INTEREST EXPENSE SERIES 1994B	151,775	88,536	63,239	151,775	-
INTEREST EXPENSE SERIES 2010A	-	-	-	-	737,749
PRINCIPAL EXPENSE SERIES 2010A	-	-	-	-	970,000
INTEREST EXPENSE SERIES 2010B	-	-	-	-	208,305
PRINCIPAL EXPENSE SERIES 2010B	-	-	-	-	225,000
<b>TOTAL DEBT SERVICE</b>	<b>2,029,369</b>	<b>1,183,800</b>	<b>845,569</b>	<b>2,029,369</b>	<b>2,141,054</b>
<b>PROJECTED ANNUAL INCOME (LOSS)</b>	<b>407,545</b>	<b>(697,082)</b>	<b>108,484</b>	<b>(588,598)</b>	<b>429,889</b>
<b>COVERAGE CALCULATION</b>	1.20				1.20
<b>BUDGETED ANNUAL FUNDING OF RESERVES</b>					
RENEWAL AND REPLACEMENT	75,000				75,000
(1) RATE STABILIZATION					-
<b>TOTAL CAPITAL OUTLAY &amp; RESERVES</b>	<b>75,000</b>				<b>75,000</b>
	<b>332,545</b>				<b>354,889</b>

- (1) District has established rate stabilization fund to equal 2.5% of prior fiscal year combined water and sewer revenues charged to the users of the system. The fund is currently fully funded and contributions for Fiscal Year 2011 are not anticipated based on projected revenues for Fiscal Year 2010

# **NARRATIVES**

---

*Table of Contents*

Operating Revenues..... 1 – 5

Operating Expenses Administration..... 5 – 10

Operating Expenses Field Operations..... 10 - 14

Operating Expenses Plant Operations..... 14 - 19

Debt Service..... 19 - 20



**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 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**

<b>WATER MINIMUM CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
Water Availability Minimum	\$25.10	\$28.99
Minimum Water Residential, Multi Family, Ranches / Magic	\$15.94	\$17.85
Minimum Water 3" Meter	\$202.98	\$227.33
Water Commercial 1" Minimum	\$39.85	\$44.63
Water Commercial 1.5" Minimum	\$79.70	\$89.26
Water Commercial 2"	\$127.51	\$142.81
Water Commercial 3" Minimum	\$239.09	\$267.78
Water Commercial 4" Minimum	\$398.48	\$446.29
Water Commercial 6 & 8" Minimum	\$796.95	\$892.58

<b>SEWER MINIMUM CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
Minimum Sewer Residential & Multi Family, Ranches / Magic	\$9.95	\$11.14
Minimum Sewer 3" Meter	\$179.40	\$200.93
Commercial Sewer 1" Minimum	\$24.87	\$27.86
Commercial Sewer 1.5" Minimum	\$49.74	\$55.71
Commercial Sewer 2" Minimum	\$79.58	\$89.13
Commercial Sewer 3" Minimum	\$149.21	\$167.12



**NORTH SPRINGS  
IMPROVEMENT DISTRICT**

Water / Sewer FY 2011 Adopted Budget

Commercial Sewer 4" Minimum	\$248.69	\$278.53
Commercial Sewer 6 & 8" Minimum	\$497.38	\$557.06
Sewer 0100725002 Minimum	\$560.05	\$627.26
Sewer 0100730002 Minimum	\$598.00	\$669.76

<b>IRRIGATION MINIMUM CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
Residential Irrigation Minimum	\$15.94	\$17.85
Commercial 1.5" Irrigation Minimum	\$79.70	\$89.26
Residential 2" Irrigation Minimum	\$127.51	\$142.81

<b>WATER VOLUME CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Water Residential, Commercial 1", 1.5", 2", 3", 4", 6 &amp; 8", Ranches / Magic</b>		
0-12, 600 gals	\$1.54	\$1.73
12,601-25,200 gals	\$3.08	\$3.45
25,201 gals and over	\$4.62	\$5.18
<b>Water Med / High Density Consumption</b>		
0-7,600 gals	\$1.54	\$1.73
7,601-15,200 gals	\$3.08	\$3.45
15,201 gals and over	\$4.62	\$5.18
<b>Water Magnolia Shop</b>		
All Consumption	\$1.54	\$1.73

<b>SEWER VOLUME CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Residential &amp; Ranches / Magic Sewer Consumption</b>		
0-9,875 gals	\$1.54	\$1.73
<b>Commercial 1", 1.5, 2", 3", 4", 6" &amp; 8" Sewer Consumption</b>		
0-9,875 gals	\$1.34	\$
All Consumption	\$1.54	\$1.73

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

<b>Sewer Med Density Consumption</b>		
0-7,750 gals	\$1.54	\$1.73
<b>Sewer 010073002</b>		
0-7,600 gals	\$1.54	\$1.73
7,601-15,200 gals	\$3.08	\$3.45
15,201 gals and over	\$4.62	\$5.18
<b>Sewer No Chg at all</b>		
0-12,600 gals	\$1.54	\$1.73
12,601-25,200 gals	\$3.08	\$3.45
25,201 gals and over	\$4.62	\$5.18

<b>IRRIGATION VOLUME CHARGE</b>	<b>FY 2010</b>	<b>FY 2011</b>
Irrigation Residential and Commercial 1.5" & 2" Consumption		
0-12,600 gals	\$1.54	\$1.73
12,601-25,200 gals	\$3.08	\$3.45
25,201 gals and over	\$4.62	\$5.18

**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 2011 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  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**Contract Field Management Revenue**

The District receives reimbursement of \$ 18,000 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.

**Compliance Monitoring Revenue**

The District receives reimbursement of \$ 20,000 annually from the Heron Bay Commons fund for compliance monitoring of the Heron Bay Commons Management contract. This includes, but is not limited to, compliance monitoring, contract administration and budget administration services provided by District staff.

**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 Administrative 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
- Admin. Asst.(Field Services)
- Admin. Asst. (Procurement)
- Customer Service
- Customer Service

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**Payroll - Special Pay**

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

**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.

**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**  
Water / Sewer FY 2011 Adopted Budget

**Professional Services - Engineering**

The District has contracted with CH2M Hill to provide engineering services to the District. This contract includes preparation for monthly board meetings, contract specification, bidding, etc.

Also the district contracts with other engineering firms for services of electrical engineering, consulting, and surveying services.

On 3/3/2010 the board of supervisors passed a resolution regarding reimbursement of the water & sewer fund from bond proceeds. The total engineering fees projected for fiscal year 2011 are 1.9 million dollars. However, the budgeted amount for this line item is \$80,000 dollars. The bond resolution called for disbursements out of the water & sewer fund for these engineering fees and reimbursements back to the water & sewer fund from bond proceeds. Thereof, the budgeted amount of \$80,000 is the actual number that will be spent. (See attachment "A").

**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 1994 A/B Series of Revenue Refunding Bonds and a 1998 Series Revenue 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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**Professional Service Website Development**

The District has contracted Watt Media Corp. to develop its own website [www.nsidfl.gov](http://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.

**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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**Postage and Freight**

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

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

**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.



**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**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 Contract Personnel**

This expense includes contract personnel services for the following services:

- Field Manager                                 \$ 53,049

This position is a cost share agreement as outlined in the NSID / CSID Inter-Local Agreement

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**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 mobile 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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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 District's equipment, which is necessary to maintain the District in an operational condition.

**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

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**PLANT OPERATIONS:**

**Payroll - Salaried**

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Plant 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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**Contracts - Meter Expense**

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

**Contracts - Janitorial Services**

This is for the expense of office cleaning including carpet cleaning.

**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 District.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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

**Rentals - General**

This is for the rental of miscellaneous equipment that is needed for the district.

**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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**R & M - General**

This expense is for repairs and maintenance on the District's 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 District's water treatment plant.

**R & M - Well Maintenance**

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

**R & M - Painting**

This is for the painting of the facility and storage tank 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.



**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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.

**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 under \$750 for the District.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**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 2011 FY.

**Reserve - Renewal & Replacement**

This is for the reserves for the renewal & replacement. There is no R&R allotment for the 2011FY under this category. It is under the new line item "Budgeted Reserves"

**DEBT SERVICE:**

**Debt Retirement**

The District has a Series Water and Sewer Revenue Refunding Bonds Series 2010A and 2010B. These bonds have a principal payments due October 1, 2011 and are based on amortization schedules.

**Interest Expense**

The District has Water and Sewer Revenue Refunding Bonds, Series 2010A and 2010B. These bonds have interest payments due October 1, 2011 and April 1, 2011 and are based on amortization schedules.

**Total Debt Service**

This is the total debt liability owed by the District for the fiscal year 2011

**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.

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2011 Adopted Budget

**Coverage Calculation**

The District is required to maintain 120% coverage of its total liabilities. In theory, this means that the District has created a budget that covers 100% of its total liabilities plus an extra 20% as a safeguard.

**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.