

**RESOLUTION 2020-15**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE NORTH SPRINGS IMPROVEMENT DISTRICT  
ADOPTING THE WATER AND SEWER BUDGET FOR  
FISCAL YEAR 2021**

**WHEREAS**, Chapter 2005-341, Laws of Florida, authorizes the North Springs Improvement District to construct, maintain, and operate a water treatment and wastewater treatment and collection system to serve the residents of the North Springs Improvement District; and

**WHEREAS**, pursuant to said authority, the District has constructed a water and wastewater facility utilizing the proceeds of Water and Sewer Bond Issue(s); and

**WHEREAS**, pursuant to the requirements of Chapter 2005-341, Laws of Florida and the Bond Resolution(s) for said Bond Issue(s), the Board of Supervisors caused a proposed budget to be prepared for the operation and maintenance of said system for Fiscal Year 2021, which by reference is made a part hereof; and

**WHEREAS**, pursuant to Section 12 of Chapter 2005-341, Laws of Florida, the Board of Supervisors approved a proposed budget and set a public hearing to hear all objections to the budget and make such changes as deemed necessary by the Board of Supervisors; and

**WHEREAS**, notice of public hearing concerning the proposed budget was duly published as required by law; and

**WHEREAS**, the Board, having conducted said public hearing and having heard any objections and suggestions pertaining to the budget, has determined that it is in the best interests of the District and those residing within the District to adopt the Fiscal Year 2021 Budget.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT, THAT:**

**Section 1.** The recitals above are true and correct and are hereby made a part of this Resolution.

**Section 2.** The operating and maintenance budget of the water and sewer system showing expected revenues of \$ 17,059,000; debt service requirement of \$ 3,660,751 ; expected operation and maintenance expenses of \$ 13,025,500 such that said budget shows a surplus of \$ 223,249 and the operation and maintenance thereof can continue through Fiscal Year 2021, a copy of which is attached hereto and made a part hereof as Exhibit A, is hereby adopted and certified by the Board of Supervisors of the North Springs Improvement District.

**Section 3.** The District Manager shall transmit a copy of this Resolution to the proper public officials so that its purpose and effect may be carried out in accordance with the law.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

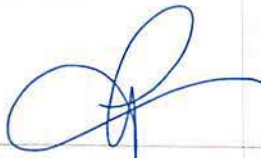
**PASSED AND ADOPTED** by the Board of Supervisors of the North Springs Improvement District, this 2<sup>nd</sup> day of September, 2020.

**NORTH SPRINGS IMPROVEMENT DISTRICT**



Vincent Moretti, President

ATTEST



Grace Solomon, Secretary

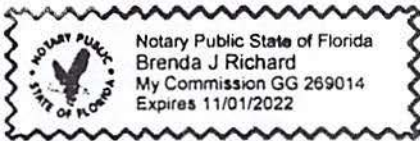


STATE OF FLORIDA }  
COUNTY OF BROWARD }

The foregoing instrument was acknowledged before me this 2<sup>nd</sup> day of September, 2020 by Vincent Moretti, as President, and Grace Solomon, as Secretary, of the **North Springs Improvement District**



Brenda J Richard, FL Notary Public



Personally Known \_\_\_\_\_ OR Produced Identification \_\_\_\_\_ Identification Produced \_\_\_\_\_

# WATER & SEWER BUDGET

## Fiscal Year 2021

*October 1, 2020 – September 30, 2021*



Prepared by:

**Rod Colon**  
District Manager

**Maryam Omid**  
Chief Financial Officer

Prepared For:

## Board of Supervisor

**Vincent Moretti**  
President

**Grace Solomon**  
Secretary

**Neil Vogel**  
Assistant Secretary

*Adopted*

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2021 Adopted Budget

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**North Springs Improvement District  
Water & Sewer Fund  
Adopted Budget FY 2021**

Account Description	Adopted Budget FY 2020	Actuals as of 06/30/2020	Projected July- Sept 2020	Total Projected 9/30/20	Adopted Budget FY 2021
<b>Revenue</b>					
Permits, Fees, & Licenses	1,000	-	-	-	500
Water Revenue	8,500,000	6,268,028	2,250,000	8,518,028	8,550,000
Standby Fees	250,000	292,922	75,000	367,922	250,000
Sewer Revenue	7,150,000	5,330,178	1,860,000	7,190,178	7,200,000
Water Rev-Irrigation	500,000	436,909	150,000	586,909	560,000
Nsf Check Fees	4,000	3,045	700	3,745	4,000
Processing Fee	30,000	32,580	15,000	47,580	40,000
Lien Information Fee	25,000	22,350	5,000	27,350	25,000
Delinquent Fee	350,000	171,652	-	171,652	250,000
Turn On Fees	25,000	16,960	-	16,960	20,000
Meter Fees	100,000	85,496	3,000	88,496	80,000
Connection Fees-W/S	20,000	-	20,000	20,000	20,000
Interest-Investments	80,000	184,876	2,000	186,876	20,000
Miscellaneous Revenues	15,000	12,136	-	12,136	25,000
Contract Service-Field Mgt..Frm 003	15,000	11,250	3,750	15,000	15,000
<b>Total Revenue</b>	<b>17,065,000</b>	<b>12,868,383</b>	<b>4,384,450</b>	<b>17,252,833</b>	<b>17,059,500</b>



Account Description	Adopted Budget FY 2020	Actuals as of 06/30/2020	Projected July- Sept 2020	Total Projected 9/30/20	Adopted Budget FY 2021
<b>Expenses</b>					
<b>Personnel &amp; Administration</b>					
Payroll-Salaried	1,030,000	692,416	300,000	992,416	1,020,000
Payroll- Vehicle Benefit	1,000	994	400	1,394	1,500
Payroll-Special Pay	-	-	12,000	12,000	12,000
Fica Expense	78,000	49,929	20,000	69,929	78,000
Pension Expense	160,000	104,873	50,000	154,873	164,000
Health & Life Insurance	320,000	195,316	75,000	270,316	315,000
Workers Comp Insurance	15,000	-	15,000	15,000	15,000
Unemployment Compensation	5,000	-	5,000	5,000	5,000
Other Post Employment Benefits (OPEB)	20,000	-	30,000	30,000	50,000
Prof Serv-Engineering (CH2M Hill)	100,000	120,924	30,000	150,924	120,000
Prof Serv-Arbitrage Rebate	1,500	700	700	1,400	1,500
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	15,000	10,461	5,000	15,461	15,000
Prof Serv-Legal Services	100,000	8,155	40,000	48,155	60,000
Legal Expense/Collection Fees	15,000	4,637	2,000	6,637	8,000
Prof Serv-Civil Engineer	12,000	-	-	-	10,000
Prof Serv-Legislative Expense	61,000	37,545	15,000	52,545	60,000
Actuarial Computation Fee-Opeb	5,000	5,400	5,400	10,800	10,000
Prof Serv-Mgt Consulting Serv	14,500	10,935	3,645	14,580	15,000
Prof Serv-Info Technology	100,000	77,423	24,000	101,423	100,000
Prof Serv-Web Site Develop	5,000	1,760	600	2,360	5,000
Prof Serv-Human Resources	12,000	7,674	2,400	10,074	12,000
Annual Audit	30,000	14,619	15,000	29,619	30,000
Communication-Telephone	20,000	15,328	4,800	20,128	22,000
Postage And Freight	80,000	53,670	21,000	74,670	80,000
Printing And Binding	35,000	25,530	7,500	33,030	35,000
Rentals-General..Record Storage	6,000	2,128	709	2,838	3,000
Rental/Lease-Vehicle/Equip	10,000	5,541	1,847	7,389	10,000
Insurance-General Liability	32,000	29,781	-	29,781	40,000
Legal Advertising	5,000	876	292	1,169	5,000
Office Supplies	25,000	11,948	8,000	19,948	25,000
Janitorail Services/Supplies	55,000	43,287	14,429	57,716	60,000
Misc-Licenses & Permits	45,000	5,887	10,000	15,887	45,000
Misc-Merchant Fees	136,000	99,530	33,177	132,706	136,000
Misc-Services	5,000	3,195	1,065	4,259	5,000
Misc-Contingency	30,000	12,033	10,000	22,033	30,000
Capital Outlay - Equipment	30,000	3,761	20,000	23,761	30,000
<b>Total Personnel &amp; Administration Expenses</b>	<b>2,615,000</b>	<b>1,656,255</b>	<b>784,964</b>	<b>2,441,219</b>	<b>2,634,000</b>

Account Description	Adopted Budget FY 2020	Actuals as of 06/30/2020	Projected July- Sept 2020	Total Projected 9/30/20	Adopted Budget FY 2021
<b>Operation &amp; Maintenance Expenses</b>					
<b>Plant</b>					
Payroll-Salaried	1,400,000	967,191	400,000	1,367,191	1,400,000
Payroll- Vehicle Benefit	1,000	603	201	804	1,000
Payroll-Special Pay	-	-	14,000	14,000	14,000
Employment Ads	15,000	11,720	3,000	14,720	15,000
Fica Expense	115,000	69,524	35,000	104,524	106,000
Pension Expense	150,000	103,271	55,000	158,271	165,000
Health & Life Insurance	550,000	273,548	180,000	453,548	500,000
Worker'S Comp. Insurance	85,000	-	83,000	83,000	83,000
Unemployment Taxes	7,000	-	7,000	7,000	7,000
Other Post Employment Benefits (OPEB)	35,000	-	35,000	35,000	50,000
Water Quality Testing	40,000	23,932	15,000	38,932	40,000
Contracts-Landscape	55,000	65,400	11,178	76,578	80,000
Contracts-Generator Maint	20,000	13,861	4,620	18,482	20,000
Contracts-Lime Sludge Rmvl	100,000	41,540	-	41,540	-
Communication-Telephone	160,000	80,265	35,000	115,265	120,000
Electric	500,000	321,013	150,000	471,013	600,000
Utility-Wastewater Treatment	2,750,000	2,064,917	750,000	2,814,917	3,000,000
Rental-General	8,000	5,686	1,895	7,581	8,000
Rental/Lease-Vehicle/Equip	12,000	5,799	5,000	10,799	12,000
Insurance-General Liability	140,000	135,278	-	135,278	140,000
R&M-General	230,000	136,527	55,000	191,527	200,000
R&M-Electrical	30,000	20,358	6,786	27,145	30,000
R&M-Air Conditioning	4,000	2,256	1,000	3,256	4,000
R&M-Vehicles	8,000	327	6,000	6,327	8,000
R&M-Well Maintenance	150,000	15,923	100,000	115,923	120,000
R&M-Painting	10,000	3,355	10,000	13,355	250,000
Office Supplies	5,000	11,666	5,000	16,666	15,000
Op Supplies-General	50,000	50,481	30,000	80,481	90,000
Security	55,000	58,595	22,500	81,095	80,000
Op Supplies-Chemicals	520,000	232,540	200,000	432,540	450,000
Op Supplies-Lab Chemicals	40,000	22,465	15,000	37,465	40,000
Op Supplies-Lab Equipment	10,000	1,118	8,000	9,118	10,000
Op Supplies-Uniforms	25,000	11,514	8,000	19,514	20,000
Op Supplies-Fuel, Oil	40,000	9,883	25,000	34,883	35,000
Misc-Licenses & Permits	52,000	37,255	12,000	49,255	50,000
Misc-Contingency	6,000	3,765	1,255	5,019	40,000
Cap Outlay-Other	300,000	86,512	200,000	286,512	300,000
Cap Outlay-Equipment	100,000	88,871	10,000	98,871	100,000
Cap Outlay-Vehicles	40,000	-	40,000	40,000	80,000
<b>Total Plant Expenses</b>	<b>7,818,000</b>	<b>4,976,958</b>	<b>2,540,436</b>	<b>7,517,393</b>	<b>8,283,000</b>

Account Description	Adopted Budget FY 2020	Actuals as of 06/30/2020	Projected July- Sept 2020	Total Projected 9/30/20	Adopted Budget FY 2021
<b>Operation &amp; Maintenance Expenses</b>					
<b>Field</b>					
Payroll-Salaried	820,000	570,748	200,000	770,748	790,000
Payroll-Special Pay	-	-	8,000	8,000	8,000
Employment Ads	3,000	5,880	2,000	7,880	8,000
Fica Expense	60,000	41,653	16,000	57,653	61,000
Pension Expense	70,000	50,969	20,000	70,969	79,000
Health & Life Insurance	280,000	165,792	80,000	245,792	269,000
Worker'S Comp. Insurance	55,000	-	55,000	55,000	50,000
Unemployment Taxes	3,500	275	3,000	3,275	3,500
Other Post Employment Benefits (OPEB)	20,000	-	25,000	25,000	30,000
Water Quality Testing	-	4,578	-	4,578	5,000
Contracts-Generator Maint	5,000	1,121	3,000	4,121	5,000
Communication-Telephone	15,000	10,036	3,345	13,382	15,000
Electric	60,000	37,457	20,000	57,457	60,000
Rental/Lease - Vehicle/Equip	35,000	305	18,000	18,305	20,000
Insurance-General Liability	50,000	46,533	-	46,533	50,000
R&M-General	150,000	110,243	30,000	140,243	145,000
R&M-Vehicle Repairs	30,000	12,905	4,302	17,206	20,000
R&M-Roads & Alleyways	15,000	111	12,000	12,111	15,000
R&M-Lift Stations	150,000	121,236	40,412	161,648	160,000
R&M-Painting	5,000	1,074	3,500	4,574	5,000
R&M-Valve Replacement	4,000	-	4,000	4,000	4,000
Utility Backflow Preventors	5,000	972	3,000	3,972	5,000
Office Supplies	1,500	690	300	990	1,000
Op Supplies-General	25,000	6,627	13,000	19,627	20,000
Op Supplies-Uniforms	12,000	6,892	5,000	11,892	12,000
Op Supplies-Fuel, Oil	50,000	14,793	25,000	39,793	40,000
Op Supplies-Hand Tools	1,000	830	277	1,107	1,000
Op Supplies-Meter Supplies	30,000	15,697	10,000	25,697	25,000
Misc-Licenses & Permits	7,000	855	4,000	4,855	5,000
Misc-Contingency	1,000	855	1,000	1,855	2,000
Cap Outlay-Other	15,000	-	15,000	15,000	15,000
Cap Outlay-Equipment	100,000	46,924	50,000	96,924	100,000
Cap Outlay-Vehicles	30,000	-	30,000	30,000	80,000
<b>Total Field Expenses</b>	<b>2,108,000</b>	<b>1,276,052</b>	<b>704,136</b>	<b>1,980,188</b>	<b>2,108,500</b>
<b>Total Operating Expenses</b>	<b>12,541,000</b>	<b>7,909,265</b>	<b>4,029,535</b>	<b>11,938,800</b>	<b>13,025,500</b>
<b>Net Income (Loss) Before Debt Services</b>	<b>4,524,000</b>	<b>4,959,118</b>	<b>354,915</b>	<b>5,314,032</b>	<b>4,034,000</b>

Account Description	Adopted Budget FY 2020	Actuals as of 06/30/2020	Projected July- Sept 2020	Total Projected 9/30/20	Adopted Budget FY 2021
<b>Debt Services</b>					
Debt Service Series 2011	2,455,000	1,841,250	613,750	2,455,000	2,535,000
Interest Expense Series 2011	1,213,197	909,898	303,299	1,213,197	1,125,751
<b>Total Debt Service</b>	<b>3,668,197</b>	<b>2,751,148</b>	<b>917,049</b>	<b>3,668,197</b>	<b>3,660,751</b>
<b>Projected Manual Income (Loss)</b>	<b>855,803</b>			<b>1,645,835</b>	<b>373,249</b>
<b>Coverage Calculation</b>	<b>1.23</b>			<b>1.45</b>	<b>1.10</b>
Renewal and Replacement	100,000	-	100,000	100,000	100,000
Rate Stabilization	50,000	-	50,000	50,000	50,000
<b>Total Reserves</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Projected Surplus (Deficit)</b>	<b>705,803</b>			<b>1,495,835</b>	<b>223,249</b>

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2021 Adopted Budget

**REVENUES:**

**Water - Sewer 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.

<b>Water Minimum Charge</b>	<b>Rate FY 21</b>
Water Availability Minimum	\$39.52
Minimum Water Residential, Multi Family, Ranches/ Magic	\$24.34
Water Commercial 1" Minimum	\$60.84
Water Commercial 1.5" Minimum	\$121.68
Water Commercial 2" Minimum	\$194.69
Water Commercial 3" Minimum	\$365.05
Water Commercial 4" Minimum	\$608.41
Water Commercial 6 & 8" Minimum	\$1,216.83

<b>Sewer Minimum Charge</b>	<b>Rate FY 21</b>
Minimum Sewer Residential, Multi Family, Ranches/ Magic	\$18.81
Sewer Commercial 1" Minimum	\$41.60
Sewer Commercial 1.5" Minimum	\$79.56
Sewer Commercial 2" Minimum	\$125.13
Sewer Commercial 3" Minimum	\$231.45
Sewer Commercial 4" Minimum	\$383.33
Sewer Commercial 6 & 8" Minimum	\$763.04

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2021 Adopted Budget

<b>Irrigation Minimum Charge</b>	<b>Rate FY 21</b>
Residential Irrigation Minimum	\$24.34
Commercial 1.5" Irrigation Minimum	\$121.68
Residential 2" Irrigation Minimum	\$194.69

<b>Water Volume Charge</b>	<b>Rate FY 21</b>
<b>Water Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0-12,600 Gals	\$2.35
12,601-25,200 Gals	\$4.71
25,201 Gals and Over	\$7.06
<b>Water Med/ High Density Consumption</b>	
0-7,600 Gals	\$2.35
7,601-15,200 Gals	\$4.71
15,201 Gals and Over	\$7.06

<b>Sewer Volume Charge</b>	<b>Rate FY 21</b>
<b>Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0 Gals and Over	\$2.70
<b>Sewer Med/ High Density Consumption</b>	
0 Gals and Over	\$2.70

<b>Irrigation Volume Charge</b>	<b>Rate FY 21</b>
<b>Irrigation Residential, Commercial 1.5" &amp; 2" Consumption</b>	
0-12,600 Gals	\$2.35
12,601-25,200 Gals	\$4.71
25,201 Gals and Over	\$7.06

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2021 Adopted Budget

**Permits, Fees, & Licenses**

The District charges permit fee for water and sewer projects undertaken by contractors within the District. This fee offsets inspections and plan reviews for these projects conducted by the District.

**Standby Fees**

Platted and unplatted residential & commercial parcels and tracts are charged a fee per parcel or tract.

**Irrigation**

The projected revenue is based upon the current approved rate structure for irrigation water charges utilizing projections of consumption for the upcoming year. The rate structure provides a per thousand gallon rate for irrigation water only and in the future will include the Districts re-use projects.

**NSF Check Fees**

Fees charged to customers related to non-sufficient funds.

**Processing Fee Revenue**

A processing fee is charged for new accounts.

**Lien Information Fee**

A fee is charged for an estoppel letter.

**Delinquent Fee Revenue**

The Board of Supervisors at a public meeting held in 2014 adopted a \$25 late fee to customers who receive a delinquent notice on their account and /or a termination date is hand delivered.

**Turn On Fees**

Fees charged to customers who have had their service shutoff for lack of payment and service is restored after payment.

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**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	\$400.00
1" Meter	\$600.00
1 1/2" Meter	\$900.00
ERT	\$150
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>Wastewater</u>	<u>Water</u>
Single Family	\$11,391	\$558
Medium Density	\$5,974	\$264
Commercial	\$11,391	\$558
Irrigation		\$166

The revenue is based on prior year's fees.

**Interest - Investments**

The District earns Interest Income on the checking accounts with SunTrust, various CD's, and debt services trust accounts with US Bank.

**Contract Field Management Revenue**

The District receives reimbursement of \$12,000 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 associations (HOA), oversight of contractors, and compliance.

**Miscellaneous Revenues**

Represents miscellaneous fees charged for repairs and other services provided to the customer by the district.



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**EXPENDITURES: OPERATING EXPENSES**

**Personnel and Administration:**

**Payroll - Salaried**

This includes payroll, workers comp, FUTA/SUTA taxes and payroll charges for the admin. 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
- Deputy District Manager
- District Clerk
- Executive A
- District Engineer
- Human Resources Director
- Chief Financial Officer
- Senior Accountant
- Staff Accountant
- Utility Billing Manager
- Assistant Utility Billing Manager
- Utility Billing Supervisor
- Customer Service
- Customer Service
- Customer Service
- Customer Service

**FICA Taxes**

Payroll taxes for the Administrative personnel.

**Pension Benefits**

The District's pension plan was established whereby the employer contributes for each employee's annual salary into a Florida Retirement System.

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**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 Travelers Insurance.

**Professional Services - Arbitrage Rebate**

The District contracts 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.

**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 legal counsels. This expense includes preparation for monthly board meetings, contract review, etc.

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**Professional Services - Trustee**

In 2011, The District issued the 2011 Series of Revenue Refunding Bonds and is 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 maintain its website [www.nsidfl.gov](http://www.nsidfl.gov). The District has been granted permission by the Federal Government to use the .gov domain, which is consistent with government agencies.

**Professional Services – Payroll / HR**

The District has contracted with COMPUPAY CORP. to handle payroll and other HR related matters.

**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**

The District has contracted GMS (Government Management Services) to perform financial consulting services, Assessments for Non Ad Valorem taxes, and coordinate with our in house accountants.

**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.

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**Insurance - General Liability**

The District retains an 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.

**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.

**Miscellaneous Services /Licenses & Permits**

This is for any miscellaneous services that are necessary for the operations and maintenance of the software.

**Misc Contingency**

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

**Capital Outlay**

Periodic replacement of office equipment as needed.

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**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 Manager
- “14” Field Distribution Operators
- “3” Meter Readers

**FICA Taxes**

Payroll taxes for the Field personnel.

**Pension Benefits**

The District's pension plan was established whereby the employer contributes for each employee's annual salary into Florida Retirement system.

**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.

**Contracts - Generator Maintenance**

This is for the quarterly and yearly maintenance of generators.

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**Communication - Telephone - Field**

The District provides cellular 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 an 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.

**R & M - Lift Station**

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

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**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.

**Operating Supplies - General**

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

**Operating Supplies - Uniforms**

This is for uniform rental plus an annual shoe allowance.

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**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 to purchase vehicles if needed.



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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
- “12” Water Plant Operators
- “2” Plant Maintenance Supervisor
- “3” Maintenance Technician
- Master Electrician
- Electrician

**FICA Taxes**

Payroll taxes for the Plant Operations personnel.

**Pension Benefits**

The District's pension plan was established whereby the District contributes for each employee's annual salary into a Florida Retirement System.

**Life and Health Insurance**

The District offers the employee's 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.

**Contracts - Meter Expense**

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

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**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 - Plant**

The District provides telephones for all Plant Operations employees.

**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 through its Large User Agreement to the County's 2A regional facility.

**Rentals - General**

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

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**Insurance - General Liability**

The District uses an 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 pickup 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.

**R & M - Painting**

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

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**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 Districts water treatment plant.

**Operating Supplies - Uniforms**

This is for uniform rental plus an annual shoe allowance.

**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.

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**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**

This is to purchase vehicles if needed.

**Reserve - Renewal & Replacement**

This is for the reserves for the renewal & replacement.

**DEBT SERVICE:**

**Debt Retirement**

The District has refinanced all of its water and sewer tax exempt bonds into a new series 2011, Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due October 1 each year and are based on amortization schedules

**Interest Expense**

The District has refinanced all of its water and sewer tax exempt bonds into a new 2011 series Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due April 1 & October 1, each year and are based on amortization schedules.

**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.

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**Coverage Calculation**

The District is required to maintain 110% debt coverage as required by the series 2011 bond documents. This means that the District's operating income needs to equal or exceed its annual debt service payments by 110%.

**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 2011 series.