

RESOLUTION 2021-21

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT APPROVING THE PROPOSED WATER AND SEWER BUDGETS FOR FISCAL YEAR 2022 AND SETTING THE PUBLIC HEARING THERON PURSUANT TO THE CHAPTER 2005-341, LAWS OF FLORIDA AND FLORIDA LAW

WHEREAS, in accordance with Section 12 of Chapter 2005-341, Laws of Florida, the District Manager has heretofore prepared and submitted to the Board proposed water and sewer budget for Fiscal Year 2022; copies of which are attached hereto as Exhibit A, and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required public hearing thereon:

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 hereby made a part of this Resolution

Section 2. The budget proposed by the District Manager for Fiscal Year 2022 are hereby approved as the basis for conducting a public hearing to adopt said budgets.

Section 3. A public hearing on said approved budgets is hereby declared and set for the following date, hour and place:

Date: Monday, September 13, 2021

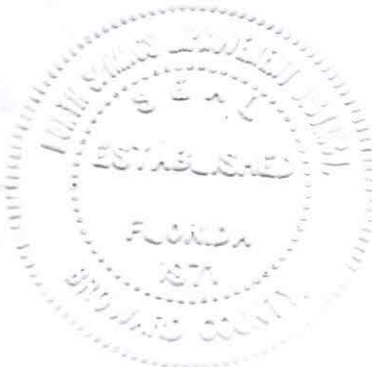
Hour: 5:00PM

Place: 9700 NW 52nd Street, Coral Springs FL 33076

Section 4. The District Manager shall publish of have published notice of this public hearing in the manner prescribed by Chapter 2005-341, Laws of Florida


Section 5. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Board of Supervisors of the North Springs Improvement District, this 4th day of August, 2021.





Vincent Moretti, President



Grace Solomon, Secretary

WATER & SEWER BUDGET

Fiscal Year 2022

October 1, 2021 – September 30, 2022



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

Proposed

**North Springs Improvement District
Water & Sewer Fund
Proposed Budget FY 2022**

Account Description	Adopted Budget FY 2021	Actuals as of 06/30/2021	Projected July-Sept 2021	Total Projected 9/30/21	Proposed Budget FY 2022
Revenue					
Permits, Fees, & Licenses	500	22,063	-	22,063	1,000
Water Revenue	8,550,000	6,450,681	2,150,227	8,600,908	8,700,000
Standby Fees	250,000	203,701	67,900	271,601	100,000
Sewer Revenue	7,200,000	5,759,216	1,919,739	7,678,955	8,500,000
Water Rev-Irrigation	560,000	438,741	146,247	584,988	600,000
Nsf Check Fees	4,000	2,295	765	3,060	3,000
Processing Fee	40,000	33,540	11,180	44,720	40,000
Lien Information Fee	25,000	29,750	9,917	39,667	25,000
Delinquent Fee	250,000	320,485	106,828	427,313	400,000
Turn On Fees	20,000	14,550	4,850	19,400	20,000
Meter Fees	80,000	107,950	-	107,950	10,000
Connection Fees-W/S	20,000	20,000	-	20,000	543,680
Interest-Investments	20,000	3,090	1,030	4,120	1,000
Miscellaneous Revenues	25,000	7,046	2,349	9,395	1,000
Contract Service-Field Mgt..Frm 003	15,000	11,250	3,750	15,000	15,000
Total Revenue	17,059,500	13,424,357	4,424,782	17,849,139	18,959,680

Account Description	Adopted Budget FY 2021	Actuals as of 06/30/2021	Projected July-Sept 2021	Total Projected 9/30/21	Proposed Budget FY 2022
Expenses					
Personnel & Administration					
Payroll-Salaried	1,020,000	1,012,694	337,565	1,350,258	1,560,000
Payroll- Vehicle Benefit	1,500	1,582	527	2,109	3,000
Payroll-Special Pay	12,000	-	12,000	12,000	16,000
Fica Expense	78,000	81,217	27,072	108,290	119,000
Pension Expense	164,000	182,609	60,870	243,479	291,000
Health & Life Insurance	315,000	273,707	91,236	364,943	483,000
Workers Comp Insurance	15,000	3,578	1,193	4,771	38,000
Unemployment Compensation	5,000	3,177	1,059	4,236	5,000
Other Post Employment Benefits (OPEB)	50,000	-	50,000	50,000	50,000
Prof Serv-Engineering (CH2M Hill)	120,000	62,820	50,000	112,820	100,000
Prof Serv-Arbitrage Rebate	1,500	700	233	933	2,000
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	15,000	9,734	3,245	12,978	15,000
Prof Serv-Legal Services	60,000	4,812	50,000	54,812	60,000
Prof Serv-Legislative Expense	60,000	20,748	30,000	50,748	60,000
Actuarial Computation Fee-Opeb	10,000	2,700	900	3,600	10,000
Prof Serv-Mgt Consulting Serv	15,000	10,935	3,645	14,580	15,000
Prof Serv-Info Technology	100,000	73,874	24,625	98,498	100,000
Prof Serv-Web Site Develop	5,000	1,945	648	2,593	5,000
Prof Serv-Human Resources	12,000	4,066	1,355	5,421	12,000
Annual Audit	30,000	14,619	4,873	19,492	30,000
Communication-Telephone	22,000	11,919	3,973	15,892	25,000
Postage And Freight	80,000	27,688	20,000	47,688	45,000
Printing And Binding	35,000	16,115	15,000	31,115	35,000
Rentals-General..Record Storage	3,000	2,274	758	3,031	3,000
Rental/Lease-Vehicle/Equip	10,000	5,883	1,961	7,845	10,000
Insurance-General Liability	40,000	20,540	15,000	35,540	40,000
Legal Advertising	5,000	607	202	809	5,000
Office Supplies	25,000	46,050	5,000	51,050	45,000
Janitorail Services/Supplies	60,000	41,637	13,879	55,516	60,000
Misc-Licenses & Permits	45,000	15,651	20,000	35,651	45,000
Misc-Merchant Fees	136,000	126,627	42,209	168,836	170,000
Misc-Services	5,000	3,384	1,128	4,513	6,000
Misc-Contingency	30,000	14,934	15,000	29,934	30,000
Capital Outlay - Equipment	30,000	3,196	1,065	4,261	30,000
Total Personnel & Administration Expenses	2,616,000	2,102,021	907,221	3,009,242	3,524,000

Account Description	Adopted Budget FY 2021	Actuals as of 06/30/2021	Projected July-Sept 2021	Total Projected 9/30/21	Proposed Budget FY 2022
Operation & Maintenance Expenses					
Plant					
Payroll-Salaried	1,400,000	707,771	235,924	943,695	1,100,000
Payroll-Special Pay	14,000	-	14,000	14,000	11,000
Employment Ads	15,000	10,557	3,519	14,076	15,000
Fica Expense	106,000	55,296	18,432	73,728	84,000
Pension Expense	165,000	73,918	24,639	98,557	119,000
Health & Life Insurance	500,000	244,686	81,562	326,248	426,000
Worker'S Comp. Insurance	83,000	19,857	6,619	26,477	66,000
Unemployment Taxes	7,000	-	7,000	7,000	7,000
Other Post Employment Benefits (OPEB)	50,000	-	50,000	50,000	60,000
Water Quality Testing	40,000	23,371	12,000	35,371	35,000
Contracts-Landscape	80,000	49,990	20,000	69,990	70,000
Contracts-Generator Maint	20,000	9,081	3,027	12,108	20,000
Communication-Telephone	120,000	74,914	40,000	114,914	120,000
Electric	600,000	400,946	190,000	590,946	600,000
Utility-Wastewater Treatment	3,000,000	2,424,293	808,098	3,232,391	3,400,000
Rental-General	8,000	3,335	1,112	4,447	9,000
Rental/Lease-Vehicle/Equip	12,000	1,388	10,000	11,388	12,000
Insurance-General Liability	140,000	77,329	-	77,329	100,000
R&M-General	200,000	132,520	60,000	192,520	220,000
R&M-Electrical	30,000	15,020	5,007	20,026	30,000
R&M-Air Conditioning	4,000	8,144	2,715	10,859	10,000
R&M-Vehicles	8,000	3,012	1,004	4,015	10,000
R&M-Well Maintenance	120,000	41,039	20,000	61,039	20,000
R&M-Painting	250,000	424	141	566	10,000
Office Supplies	15,000	5,941	1,980	7,922	15,000
Op Supplies-General	90,000	46,904	40,000	86,904	90,000
Security	80,000	50,972	16,991	67,963	80,000
Op Supplies-Chemicals	450,000	211,392	200,000	411,392	300,000
Op Supplies-Lab Chemicals	40,000	19,485	6,495	25,980	40,000
Op Supplies-Lab Equipment	10,000	2,069	690	2,759	10,000
Op Supplies-Uniforms	20,000	8,805	2,935	11,741	20,000
Op Supplies-Fuel, Oil	35,000	15,285	12,000	27,285	35,000
Misc-Licenses & Permits	50,000	21,206	25,000	46,206	50,000
Misc-Contingency	40,000	2,482	30,000	32,482	40,000
Cap Outlay-Other	300,000	254,664	45,000	299,664	300,000
Cap Outlay-Equipment	100,000	66,907	22,302	89,210	100,000
Cap Outlay-Vehicles	80,000	117,301	-	117,301	80,000
Total Plant Expenses	8,282,000	5,200,305	2,018,192	7,218,497	7,714,000

Account Description	Adopted Budget FY 2021	Actuals as of 06/30/2021	Projected July-Sept 2021	Total Projected 9/30/21	Proposed Budget FY 2022
Operation & Maintenance Expenses					
Field					
Payroll-Salaried	790,000	464,120	154,707	618,826	710,000
Payroll-Special Pay	8,000	-	8,000	8,000	8,000
Employment Ads	8,000	7,241	2,414	9,655	10,000
Fica Expense	61,000	35,873	20,000	55,873	55,000
Pension Expense	79,000	44,804	20,000	64,804	78,000
Health & Life Insurance	269,000	157,764	80,000	237,764	269,000
Worker'S Comp. Insurance	50,000	12,071	30,000	42,071	43,000
Unemployment Taxes	3,500	3,300	1,100	4,400	4,500
Other Post Employment Benefits (OPEB)	30,000	-	30,000	30,000	30,000
Water Quality Testing	5,000	4,176	1,392	5,569	6,000
Contracts-Generator Maint	5,000	5,886	1,962	7,848	8,000
Communication-Telephone	15,000	8,494	2,831	11,326	15,000
Electric	60,000	42,280	14,093	56,373	62,000
Rental/Lease - Vehicle/Equip	20,000	527	19,000	19,527	5,000
Insurance-General Liability	50,000	25,530	20,000	45,530	50,000
R&M-General	145,000	94,025	50,000	144,025	130,000
R&M-Vehicle Repairs	20,000	19,863	-	19,863	20,000
R&M-Roads & Alleyways	15,000	10,277	3,426	13,703	15,000
R&M-Lift Stations	160,000	101,236	55,000	156,236	140,000
R&M-Painting	5,000	678	226	903	5,000
R&M-Valve Replacement	4,000	-	4,000	4,000	4,000
Utility Backflow Preventors	5,000	3,403	1,134	4,537	5,000
Office Supplies	1,000	5,109	-	5,109	6,000
Op Supplies-General	20,000	4,386	15,000	19,386	20,000
Op Supplies-Uniforms	12,000	6,312	5,000	11,312	12,000
Op Supplies-Fuel, Oil	40,000	19,405	20,000	39,405	40,000
Op Supplies-Hand Tools	1,000	626	209	835	1,000
Op Supplies-Meter Supplies	25,000	14,794	4,931	19,725	25,000
Misc-Licenses & Permits	5,000	1,555	518	2,073	5,000
Misc-Contingency	2,000	336	112	447	2,000
Cap Outlay-Other	15,000	-	15,000	15,000	15,000
Cap Outlay-Equipment	100,000	11,984	88,000	99,984	30,000
Cap Outlay-Vehicles	80,000	-	80,000	80,000	50,000
Total Field Expenses	2,108,500	1,106,054	748,055	1,854,109	1,878,500
Total Operating Expenses	13,006,500	8,408,380	3,673,468	12,081,848	13,116,500
Net Income (Loss) Before Debt Services	4,053,000	5,015,977	751,314	5,767,291	5,843,180

Account Description	Adopted Budget FY 2021	Actuals as of 06/30/2021	Projected July-Sept 2021	Total Projected 9/30/21	Proposed Budget FY 2022
Debt Services					
Debt Service Series 2011	2,535,000	-	-	2,535,000	2,615,000
Interest Expense Series 2011	1,125,751	-		1,125,751	1,038,878
New Debt					1,217,550
Total Debt Service	3,660,751	-	-	3,660,751	4,871,428
Projected Manual Income (Loss)	392,249	5,015,977	751,314	2,106,540	971,752
Coverage Calculation	1.11			1.58	1.20
Renewal and Replacement	100,000	-		100,000	100,000
Rate Stabilization	50,000	-		50,000	50,000
Reserve	200,000			200,000	500,000
Total Reserves	\$ 350,000			\$ 350,000	\$ 650,000
Projected Surplus (Deficit)	42,249			1,756,540	321,752

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed 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.

Water Minimum Charge	Rate FY 22
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

Sewer Minimum Charge	Rate FY 22
Minimum Sewer Residential, Multi Family, Ranches/ Magic	\$23.81
Sewer Commercial 1" Minimum	\$46.60
Sewer Commercial 1.5" Minimum	\$84.56
Sewer Commercial 2" Minimum	\$130.13
Sewer Commercial 3" Minimum	\$236.45
Sewer Commercial 4" Minimum	\$388.33
Sewer Commercial 6 & 8" Minimum	\$768.04

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

Irrigation Minimum Charge	Rate FY 22
Residential Irrigation Minimum	\$24.34
Commercial 1.5" Irrigation Minimum	\$121.68
Residential 2" Irrigation Minimum	\$194.69

Water Volume Charge	Rate FY 22
Water Residential, Commercial 1", 1.5", 2", 3", 4", 6", & 8", Ranches/ Magic	
0-12,600 Gals	\$2.35
12,601-25,200 Gals	\$4.71
25,201 Gals and Over	\$7.06
Water Med/ High Density Consumption	
0-7,600 Gals	\$2.35
7,601-15,200 Gals	\$4.71
15,201 Gals and Over	\$7.06

Sewer Volume Charge	Rate FY 22
Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", & 8", Ranches/ Magic	
0 Gals and Over	\$2.81
Sewer Med/ High Density Consumption	
0 Gals and Over	\$2.81

Irrigation Volume Charge	Rate FY 22
Irrigation Residential, Commercial 1.5" & 2" Consumption	
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 2022 Proposed 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.

NORTH SPRINGS
IMPROVEMENT DISTRICT
Water / Sewer FY 2022 Proposed Budget

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	\$9,113	\$446
Commercial	\$12,872	\$631
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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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 Assistant
- 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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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. 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 ADP 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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed 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.

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.

NORTH SPRINGS
IMPROVEMENT DISTRICT
Water / Sewer FY 2022 Proposed Budget

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

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.

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

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.

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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 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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2022 Proposed Budget

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.

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.