

RESOLUTION 2018-22

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT APPROVING THE PROPOSED WATER AND SEWER BUDGETS FOR FISCAL YEAR 2019 AND SETTING THE PUBLIC HEARING THEREON 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 2019; 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 2019 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: Wednesday, October 3, 2018

Hour: 5:00PM

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

Section 4. The District Manager shall publish or 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 12nd day of September, 2018.



Alen Hsu, Assistant Secretary



Vincent Moretti, Secretary

WATER & SEWER BUDGET

Fiscal Year 2019

October 1, 2018 – September 30, 2019



Prepared by:

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Prepared For:

Board of Supervisor

Mark Capwell
President

Vincent Moretti
Secretary

Alen Hsu
Assistant Secretary

Proposed

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2019 Proposed Budget

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**North Springs Improvement District
Water & Sewer Fund
Proposed Budget FY 2019**

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Proposed Budget FY 2019
Revenue					
Permits, Fees, & Licenses	8,000	5,232	500	5,732	6,000
Water Revenue	8,500,000	6,632,959	1,500,000	8,132,959	8,200,000
Water Revenue (MEPT Sawgrass Center)	-	18,119	100	18,219	1,000
Water Revenue (Lucky Star Holdings)	-	8,192	100	8,292	1,000
Water Revenue (DIM Vastgoed/Magnolia)	-	29,166	100	29,266	1,000
Water Revenue (Edgewater Condo)	-	61,281	-	61,281	-
Standby Fees	200,000	550,471	10,000	560,471	250,000
Sewer Revenue	6,100,000	5,229,831	950,000	6,179,831	6,200,000
Water Rev-Irrigation	500,000	411,496	50,000	461,496	450,000
Misc Ub Revenue	-	(2,265)	(453)	(2,718)	-
Nsf Check Fees	7,000	6,190	1,000	7,190	7,200
Processing Fee	30,000	36,820	2,000	38,820	30,000
Lien Information Fee	25,000	23,500	2,000	25,500	25,000
Delinquent Fee	450,000	381,173	50,000	431,173	450,000
Turn On Fees	20,000	26,517	2,000	28,517	22,000
Meter Fees	100,000	174,683	20,000	194,683	100,000
Connection Fees-W/S	100,000	100,000	-	100,000	100,000
Interest-Investments	7,000	55,081	2,000	57,081	20,000
Miscellaneous Revenues	2,000	68,384	-	68,384	5,000
Contract Service-Field Mgt..Frm 003	12,000	10,000	2,000	12,000	12,000
Compliance Monitoring-Hbc	12,000	7,000	-	7,000	-
Total Revenue	16,073,000	13,833,830	2,591,347	16,425,177	15,880,200

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Proposed Budget FY 2019
Expenses					
Personnel & Administration					
Payroll-Salaried	950,000	699,749	139,950	839,699	990,000
Payroll- Vehicle Benefit	550	512	102	614	650
Fica Expense	80,000	50,162	10,032	60,194	76,000
Pension Expense	115,000	92,347	18,469	110,817	127,000
Health & Life Insurance	320,000	184,297	36,859	221,157	320,000
Workers Comp Insurance	15,000	14,300	2,860	17,160	15,000
Unemployment Compensation	5,000	-	5,000	5,000	5,000
Other Post Employment Benefits (OPEB)	20,000	-	20,000	20,000	20,000
Prof Serv-Engineering	60,000	90,294	18,059	108,353	100,000
Prof Serv-Arbitrage Rebate	4,000	700	2,000	2,700	4,000
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	20,000	10,771	2,154	12,925	20,000
Prof Serv-Legal Services	200,000	44,504	8,901	53,405	200,000
Prof Serv-Litigation Expense	10,000	337,998	67,600	405,597	10,000
Legal Expense/Collection Fees	-	927	185	1,113	3,000
Prof Serv-Legislative Expense	20,000	50,590	10,118	60,708	61,000
Actuarial Computation Fee-Opeb	5,000	-	5,000	5,000	5,000
Prof Serv-Mgt Consulting Serv	14,500	12,015	2,403	14,418	14,500
Prof Serv-Info Technology	80,000	29,274	5,855	35,129	50,000
Prof Serv-Web Site Develop	5,000	2,500	500	2,999	5,000
Prof Serv-Human Resources	15,000	8,711	1,742	10,454	10,000
Annual Audit	30,000	16,118	3,224	19,342	30,000
Communication-Telephone	20,000	9,448	1,890	11,337	20,000
Postage And Freight	80,000	59,134	11,827	70,960	72,000
Printing And Binding	35,000	29,045	5,809	34,854	35,000
Rentals-General..Record Storage	6,000	2,790	558	3,348	6,000
Rental/Lease-Vehicle/Equip	15,000	7,147	1,429	8,576	10,000
Insurance-General Liability	25,000	16,663	3,333	19,995	20,000
Legal Advertising	5,000	115	23	138	5,000
Office Supplies	25,000	18,159	3,632	21,790	25,000
Janitorail Services/Supplies	35,000	37,533	7,507	45,040	45,000
Misc-Licenses & Permits	50,000	38,871	7,774	46,645	50,000
Misc-Merchant Fees	130,000	113,146	22,629	135,775	135,000
Misc-Services	8,000	3,333	667	4,000	8,000
Misc-Contingency	25,000	29,114	5,823	34,937	35,000
Transfer Out	-	50	-	50	-
Capital Outlay - Equipment	50,000	-	30,000	30,000	50,000
Total Personnel & Administration Expenses	2,479,050	2,010,315	464,913	2,475,228	2,583,150

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Proposed Budget FY 2019
Operation & Maintenance Expenses					
Plant					
Payroll-Salaried	1,350,000	1,008,015	300,000	1,308,015	1,400,000
Payroll- Vehicle Benefit	1,000	630	126	756	1,000
Employment Ads	6,000	11,681	2,336	14,017	12,000
Fica Expense	110,000	74,799	20,000	94,799	110,000
Pension Expense	120,000	99,709	40,000	139,709	140,000
Health & Life Insurance	460,000	292,397	100,000	392,397	500,000
Worker'S Comp. Insurance	78,000	74,194	14,839	89,033	90,000
Unemployment Taxes	1,000	5,455	1,091	6,545	7,000
Other Post Employment Benefits (OPEB)	30,000	-	30,000	30,000	30,000
Water Quality Testing	45,000	22,992	4,598	27,590	45,000
Contracts-Landscape	80,000	35,300	7,060	42,360	60,000
Contracts-Generator Maint	15,000	5,257	1,051	6,308	10,000
Contracts-Lime Sludge Rmvl	110,000	49,580	9,916	59,496	80,000
Communication-Telephone	115,000	125,130	25,026	150,155	155,000
Electric Expense	420,000	364,398	72,880	437,278	450,000
Utility-Wastewater Treatment	2,300,000	1,667,782	500,000	2,167,782	2,150,000
Rental-General	8,000	5,095	1,019	6,114	6,000
Rental/Lease-Vehicle/Equip	10,000	7,008	1,402	8,410	10,000
Insurance-General Liability	100,000	107,318	21,464	128,782	130,000
R&M-General	250,000	151,167	50,000	201,167	250,000
R&M-Electrical	15,000	22,791	4,558	27,350	30,000
R&M-Slaker Repairs	15,000	7,437	1,487	8,925	12,000
R&M-Air Conditioning	4,000	1,333	267	1,599	4,000
R&M-Vehicles	10,000	2,808	562	3,369	8,000
R&M-Well Maintenance	60,000	24,969	30,000	54,969	60,000
R&M-Painting	10,000	3,307	661	3,968	5,000
Office Supplies	5,000	1,599	3,000	4,599	5,000
Op Supplies-General	55,000	38,895	15,000	53,895	55,000
Op Supplies-Chemicals	600,000	340,959	250,000	590,959	500,000
Op Supplies-Lab Chemicals	30,000	29,317	5,863	35,180	35,000
Op Supplies-Lab Equipment	10,000	2,760	3,000	5,760	5,000
Op Supplies-Uniforms	20,000	11,072	5,000	16,072	18,000
Op Supplies-Fuel, Oil	50,000	7,685	10,000	17,685	35,000
Misc-Licenses & Permits	30,000	33,607	6,721	40,329	40,000
Misc-Hurricane Expense	1,000	-	1,000	1,000	1,000
Misc-Contingency	5,000	2,540	508	3,048	5,000
Cap Outlay-Other	300,000	140,034	150,000	290,034	300,000
Cap Outlay-Equipment	150,000	25,536	120,000	145,536	150,000
Cap Outlay-Vehicles	30,000	17,089	3,418	20,507	30,000
Total Plant Expenses	7,009,000	4,821,645	1,813,853	6,635,498	6,934,000

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Proposed Budget FY 2019
Operation & Maintenance Expenses					
Field					
Payroll-Salaried	820,000	531,113	106,223	637,336	805,000
Employment Ads	-	2,550	510	3,060	3,000
Fica Expense	65,000	39,418	7,884	47,302	60,000
Pension Expense	80,000	43,874	8,775	52,649	65,000
Health & Life Insurance	300,000	158,924	31,785	190,709	280,000
Worker'S Comp. Insurance	50,000	47,437	9,487	56,925	55,000
Unemployment Taxes	1,000	2,874	575	3,449	3,500
Other Post Employment Benefits (OPEB)	20,000	-	20,000	20,000	20,000
Water Quality Testing	-	110	22	132	100
Contracts-Generator Maint	5,000	448	90	538	5,000
Communication-Telephone	15,000	11,053	2,211	13,264	15,000
Electric Expense	60,000	47,692	9,538	57,230	60,000
Rental/Lease - Vehicle/Equip	3,000	1,225	245	1,470	3,000
Insurance-General Liability	30,000	19,937	3,987	23,925	30,000
R&M-General	25,000	84,278	16,856	101,133	100,000
R&M-Vehicle Repairs	30,000	21,360	4,272	25,632	30,000
R&M-Roads & Alleyways	15,000	1,464	293	1,757	5,000
R&M-Lift Stations	110,000	74,377	14,875	89,252	120,000
R&M-Painting	5,100	186	37	223	1,000
R&M-Valve Replacement	4,000	-	4,000	4,000	4,000
Utility-Meter Replacemnt Prog	200,000	2,377	475	2,852	50,000
Utility Backflow Preventors	5,000	1,805	361	2,166	5,000
Office Supplies	1,500	962	192	1,154	1,500
Op Supplies-General	25,000	19,901	3,980	23,881	25,000
Op Supplies-Uniforms	10,000	5,321	1,064	6,385	10,000
Op Supplies-Fuel, Oil	50,000	38,844	7,769	46,613	50,000
Op Supplies-Hand Tools	1,000	355	71	426	1,000
Op Supplies-Meter Supplies	30,000	606,191	30,000	636,191	30,000
Misc-Licenses & Permits	5,000	965	193	1,158	5,000
Misc-Contingency	1,000	455	91	546	1,000
Cap Outlay-Other	15,000	-	15,000	15,000	15,000
Cap Outlay-Equipment	150,000	5,984	55,000	60,984	150,000
Cap Outlay-Vehicles	30,000	-	30,000	30,000	30,000
Total Field Expenses	2,161,600	1,771,481	385,861	2,157,342	2,038,100
Total Operating Expenses	11,649,650	8,603,441	2,664,627	11,268,069	11,555,250
Net Income (Loss) Before Debt Services	4,423,350	5,230,389	(73,281)	5,157,109	4,324,950

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Proposed Budget FY 2019
Debt Services					
Debt Service Series 2011	2,305,000	1,920,833	384,167	2,305,000	2,375,000
Interest Expense Series 2011	1,309,453	1,091,211	218,242	1,309,453	1,233,968
Total Debt Service	3,614,453	3,012,044	602,409	3,614,453	3,608,968
Projected Manual Income (Loss)	808,897	2,218,345	(675,689)	1,542,655	715,982
Coverage Calculation	1.22			1.43	1.20
Budgeted Reserves					
Renewal and Replacement	100,000	100,000	-	100,000	100,000
Rate Stabilization	50,000	50,000	-	50,000	50,000
Total Reserves	150,000	150,000	-	150,000	150,000
Projected Surplus (Deficit)	658,897	2,068,345	(675,689)	1,392,655	565,982

NORTH SPRINGS
IMPROVEMENT DISTRICT
Water / Sewer FY 2019 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 19
Water Availability Minimum	\$39.52
Minimum Water Residential, Multi Family, Ranches/ Magic	\$24.34
Minimum Water 3" Meter	\$309.91
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 19
Minimum Sewer Residential, Multi Family, Ranches/ Magic	\$18.53
Minimum Sewer 3" Meter	\$277.65
Sewer Commercial 1" Minimum	\$41.32
Sewer Commercial 1.5" Minimum	\$79.28
Sewer Commercial 2" Minimum	\$124.85
Sewer Commercial 3" Minimum	\$231.17
Sewer Commercial 4" Minimum	\$383.05
Sewer Commercial 6 & 8" Minimum	\$762.76

NORTH SPRINGS
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Water / Sewer FY 2019 Proposed Budget

Irrigation Minimum Charge	Rate FY 19
Residential Irrigation Minimum	\$24.34
Commercial 1.5" Irrigation Minimum	\$121.68
Residential 2" Irrigation Minimum	\$194.69

Water Volume Charge	Rate FY 19
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 19
Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", & 8", Ranches/ Magic	
0 Gals and Over	\$2.35
Sewer Med/ High Density Consumption	
0 Gals and Over	\$2.35

Irrigation Volume Charge	Rate FY 19
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 2019 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 2019 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
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.

**NORTH SPRINGS
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Water / Sewer FY 2019 Proposed Budget

Compliance Monitoring - HBC

Represents cost recovery for monitoring issues pertaining to the Heron Bay Commons facility.

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
- Assistant Clerk
- District Engineer
- Human Resources Director
- Chief Financial Officer
- Senior Accountant
- Staff Accountant
- Utility Billing Supervisor
- Assistant Utility Billing Supervisor
- Customer Service
- 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
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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.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
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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. 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.