

**RESOLUTION 2019-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE NORTH SPRINGS IMPROVEMENT DISTRICT  
ADOPTING THE WATER AND SEWER BUDGET FOR  
FISCAL YEAR 2019**

**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 2019, 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 2019 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 \$ ~~16,534,500~~; debt service requirement of \$ ~~3,675,000~~ : expected operation and maintenance expenses of \$ ~~12,123,400~~ such that said budget shows a surplus of \$ ~~586,100~~ and the operation and maintenance thereof can continue through Fiscal Year 2019, 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 7th day of November, 2018.

**NORTH SPRINGS IMPROVEMENT DISTRICT**



Mark C. Capwell, President

ATTEST



Vincent Moretti, Secretary

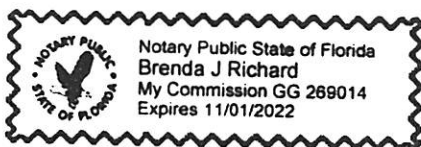
STATE OF FLORIDA }  
COUNTY OF BROWARD }

The foregoing instrument was acknowledged before me this 7th day of November, 2018, by Mark Capwell, as President, and Vincent Moretti, as Secretary, of the North Springs Improvement District.



Brenda J Richard, FL Notary Public

Personally Known  OR Produced Identification  Type of Identification Produced



**Exhibit 'A'**

# WATER & SEWER BUDGET

## Fiscal Year 2019

*October 1, 2018 – September 30, 2019*



Prepared by:

**Doug Hyche**  
District Manager

**Rod Colon**  
Deputy District Manager

**Maryam Omid**  
Chief Financial Officer

Prepared For:

## Board of Supervisor

**Mark Capwell**  
President

**Vincent Moretti**  
Secretary

**Alen Hsu**  
Assistant Secretary

*Adopted*

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

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

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Adopted Budget FY 2019
<b>Revenue</b>					
Permits, Fees, & Licenses	8,000	5,232	400	5,632	5,500
Water Revenue	8,500,000	6,632,959	1,800,000	8,432,959	8,450,000
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	50,000	600,471	300,000
Sewer Revenue	6,100,000	5,229,831	1,200,000	6,429,831	6,550,000
Water Rev-Irrigation	500,000	411,496	90,000	501,496	500,000
Misc Ub Revenue	-	(2,265)	(453)	(2,718)	-
Nsf Check Fees	7,000	6,190	1,000	7,190	7,000
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	10,000	391,173	390,000
Turn On Fees	20,000	26,517	2,000	28,517	22,000
Meter Fees	100,000	174,683	5,000	179,683	100,000
Connection Fees-W/S	100,000	100,000	-	100,000	100,000
Interest-Investments	7,000	55,081	5,000	60,081	20,000
Miscellaneous Revenues	2,000	68,384	-	68,384	20,000
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	-
<b>Total Revenue</b>	<b>16,073,000</b>	<b>13,833,830</b>	<b>3,169,247</b>	<b>17,003,077</b>	<b>16,534,500</b>

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Adopted Budget FY 2019
<b>Expenses</b>					
<b>Personnel &amp; Administration</b>					
Payroll-Salaried	950,000	699,749	170,000	869,749	990,000
Payroll- Vehicle Benefit	550	512	170	682	700
Fica Expense	80,000	50,162	15,000	65,162	76,000
Pension Expense	115,000	92,347	30,000	122,347	127,000
Health & Life Insurance	320,000	184,297	55,000	239,297	320,000
Workers Comp Insurance	15,000	14,300	2,860	17,160	18,000
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	110,000
Prof Serv-Arbitrage Rebate	4,000	700	2,000	2,700	3,000
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	20,000	10,771	2,154	12,925	15,000
Prof Serv-Legal Services	200,000	44,504	8,901	53,405	100,000
Prof Serv-Litigation Expense	10,000	337,998	67,600	405,597	20,000
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	198,935	228,209	200,000
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	12,000
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	75,000
Printing And Binding	35,000	29,045	5,809	34,854	35,000
Rentals-General..Record Storage	6,000	2,790	1,000	3,790	6,000
Rental/Lease-Vehicle/Equip	15,000	7,147	2,000	9,147	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	12,000	49,533	50,000
Misc-Licenses & Permits	50,000	38,871	10,000	48,871	50,000
Misc-Merchant Fees	130,000	113,146	22,629	135,775	136,000
Misc-Services	8,000	3,333	667	4,000	4,000
Misc-Contingency	25,000	29,114	5,823	34,937	35,000
Transfer Out	-	50	-	50	-
Capital Outlay - Equipment	50,000	-	50,000	50,000	50,000
<b>Total Personnel &amp; Administration Expenses</b>	<b>2,479,050</b>	<b>2,010,315</b>	<b>750,482</b>	<b>2,760,797</b>	<b>2,657,200</b>

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Adopted Budget FY 2019
<b>Operation &amp; Maintenance Expenses</b>					
<b>Plant</b>					
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	15,000
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	10,000	32,992	45,000
Contracts-Landscape	80,000	35,300	10,000	45,300	80,000
Contracts-Generator Maint	15,000	5,257	1,051	6,308	15,000
Contracts-Lime Sludge Rmvl	110,000	49,580	9,916	59,496	100,000
Communication-Telephone	115,000	125,130	25,026	150,155	155,000
Electric Expense	420,000	364,398	80,000	444,398	500,000
Utility-Wastewater Treatment	2,300,000	1,667,782	600,000	2,267,782	2,350,000
Rental-General	8,000	5,095	2,000	7,095	8,000
Rental/Lease-Vehicle/Equip	10,000	7,008	3,000	10,008	10,300
Insurance-General Liability	100,000	107,318	21,464	128,782	130,000
R&M-General	250,000	151,167	50,000	201,167	220,000
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	3,000	5,808	10,000
R&M-Well Maintenance	60,000	24,969	20,000	44,969	60,000
R&M-Painting	10,000	3,307	661	3,968	10,000
Office Supplies	5,000	1,599	1,000	2,599	5,000
Op Supplies-General	55,000	38,895	15,000	53,895	55,000
Op Supplies-Chemicals	600,000	340,959	150,000	490,959	600,000
Op Supplies-Lab Chemicals	30,000	29,317	10,000	39,317	40,000
Op Supplies-Lab Equipment	10,000	2,760	3,000	5,760	10,000
Op Supplies-Uniforms	20,000	11,072	5,000	16,072	17,000
Op Supplies-Fuel, Oil	50,000	7,685	30,000	37,685	50,000
Misc-Licenses & Permits	30,000	33,607	15,000	48,607	50,000
Misc-Hurricane Expense	1,000	-	-	-	100,000
Misc-Contingency	5,000	2,540	1,000	3,540	5,600
Cap Outlay-Other	300,000	140,034	150,000	290,034	300,000
Cap Outlay-Equipment	150,000	25,536	120,000	145,536	120,000
Cap Outlay-Vehicles	30,000	17,089	23,000	40,089	40,000
<b>Total Plant Expenses</b>	<b>7,009,000</b>	<b>4,821,645</b>	<b>1,873,822</b>	<b>6,695,467</b>	<b>7,424,900</b>

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Adopted Budget FY 2019
<b>Operation &amp; Maintenance Expenses</b>					
<b>Field</b>					
Payroll-Salaried	820,000	531,113	150,000	681,113	805,000
Employment Ads	-	2,550	510	3,060	3,100
Fica Expense	65,000	39,418	9,000	48,418	60,000
Pension Expense	80,000	43,874	15,000	58,874	65,000
Health & Life Insurance	300,000	158,924	50,000	208,924	280,000
Worker'S Comp. Insurance	50,000	47,437	9,487	56,925	57,000
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	50	160	200
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	12,000	59,692	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	43,403	21,065	64,468	65,000
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	15,000
R&M-Lift Stations	110,000	115,252	23,050	138,302	140,000
R&M-Painting	5,100	186	37	223	5,000
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	1,200	6,521	10,000
Op Supplies-Fuel, Oil	50,000	38,844	10,000	48,844	50,000
Op Supplies-Hand Tools	1,000	355	150	505	1,000
Op Supplies-Meter Supplies	30,000	606,191	20,000	626,191	30,000
Misc-Licenses & Permits	5,000	965	6,000	6,965	7,000
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	20,000	25,984	150,000
Cap Outlay-Vehicles	30,000	-	30,000	30,000	30,000
<b>Total Field Expenses</b>	<b>2,161,600</b>	<b>1,771,481</b>	<b>433,322</b>	<b>2,204,803</b>	<b>2,041,300</b>
<b>Total Operating Expenses</b>	<b>11,649,650</b>	<b>8,603,441</b>	<b>3,057,626</b>	<b>11,661,067</b>	<b>12,123,400</b>
<b>Net Income (Loss) Before Debt Services</b>	<b>4,423,350</b>	<b>5,230,389</b>	<b>111,621</b>	<b>5,342,010</b>	<b>4,411,100</b>

Account Description	Adopted Budget FY 2018	Actuals as of 07/31/2018	Projected Aug-Sept 2018	Total Projected 9/30/18	Adopted Budget FY 2019
<b>Debt Services</b>					
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	306,242	1,397,453	1,300,000
<b>Total Debt Service</b>	<b>3,614,453</b>	<b>3,012,044</b>	<b>690,409</b>	<b>3,702,453</b>	<b>3,675,000</b>
<b>Projected Manual Income (Loss)</b>	<b>808,897</b>	<b>2,218,345</b>	<b>(578,788)</b>	<b>1,639,557</b>	<b>736,100</b>
<b>Coverage Calculation</b>	<b>1.22</b>			<b>1.44</b>	<b>1.20</b>
<b>Budgeted Reserves</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>150,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>
<b>Projected Surplus (Deficit)</b>	<b>658,897</b>	<b>2,068,345</b>	<b>(578,788)</b>	<b>1,489,557</b>	<b>586,100</b>

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2019 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 19</b>
Water Availability Minimum	\$41.38
Minimum Water Residential, Multi Family, Ranches/ Magic	\$25.48
Minimum Water 3" Meter	\$324.50
Water Commercial 1" Minimum	\$63.70
Water Commercial 1.5" Minimum	\$127.41
Water Commercial 2" Minimum	\$203.85
Water Commercial 3" Minimum	\$382.23
Water Commercial 4" Minimum	\$637.04
Water Commercial 6 & 8" Minimum	\$1,274.08

<b>Sewer Minimum Charge</b>	<b>Rate FY 19</b>
Minimum Sewer Residential, Multi Family, Ranches/ Magic	\$15.90
Minimum Sewer 3" Meter	\$286.81
Sewer Commercial 1" Minimum	\$39.77
Sewer Commercial 1.5" Minimum	\$79.52
Sewer Commercial 2" Minimum	\$127.22
Sewer Commercial 3" Minimum	\$238.55
Sewer Commercial 4" Minimum	\$397.58
Sewer Commercial 6 & 8" Minimum	\$795.15

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

<b>Irrigation Minimum Charge</b>	<b>Rate FY 19</b>
Residential Irrigation Minimum	\$25.48
Commercial 1.5" Irrigation Minimum	\$127.41
Residential 2" Irrigation Minimum	\$203.85

<b>Water Volume Charge</b>	<b>Rate FY 19</b>
<b>Water Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0-12,600 Gals	\$2.46
12,601-25,200 Gals	\$4.93
25,201 Gals and Over	\$7.39
<b>Water Med/ High Density Consumption</b>	
0-7,600 Gals	\$2.46
7,601-15,200 Gals	\$4.93
15,201 Gals and Over	\$7.39

<b>Sewer Volume Charge</b>	<b>Rate FY 19</b>
<b>Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0 Gals and Over	\$2.46
<b>Sewer Med/ High Density Consumption</b>	
0 Gals and Over	\$2.46

<b>Irrigation Volume Charge</b>	<b>Rate FY 19</b>
<b>Irrigation Residential, Commercial 1.5" &amp; 2" Consumption</b>	
0-12,600 Gals	\$2.46
12,601-25,200 Gals	\$4.93
25,201 Gals and Over	\$7.39

**NORTH SPRINGS**  
**IMPROVEMENT DISTRICT**  
Water / Sewer FY 2019 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
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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**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.

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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. 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.