

SpringLake



ADOPTED

Annual Budget

Fiscal Year 2016

October 1, 2015 – September 30, 2016



Spring Lake Improvement District

Annual Budget

Fiscal Year 2016

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Board of Supervisors

Brian Acker, Chairman
Gary Behrendt, Vice Chairman
Tim McKenna, Secretary
Bill Lawens, Supervisor
Arlene Klingbiel, Supervisor



District Staff

Joe DeCerbo, District Manager
Clay Shrum, Asst. District Manager
Diane Angell, Administrator
Cindy Bacon, Administrative Assistant
Randy Nelson, Drainage Superintendent
Utilities Dept: JR Clarke, Matt Thompson
Field Staff: Brian Patrick, John Laiosa, Robert Hill, Tony Plyley, Tyler Sapp



District Engineer: Gene Schriener, President, Craig A. Smith Engineering
Attorney's: William J. Nielander, P.A., David Ramba (Tallahassee)
Auditor: Jack Alexander, CPA Stroemer & Company, LLC
Accounting: Julie Larson, CPA CliftonLarsonAllen
Grant Management: Corbett Alday, Guardian Community Resource Mgmt. Inc.
Webmaster: Brian Haas, Vistalogix, Inc.

Spring Lake Improvement District
115 Spring Lake Boulevard
Sebring, Florida 33876-6143

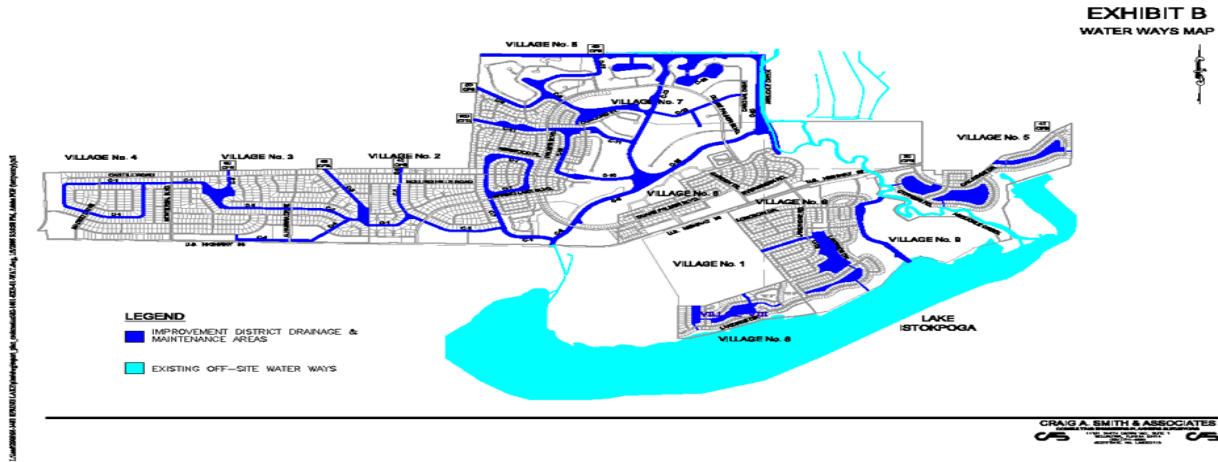
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Visioning

It is hard to imagine what Spring Lake is going to look like in 10-15-25-50 years!! Groups and individuals are already starting to provide input for Regional, County, and District planners to review and plan for the future. A formal Visioning Project has been established with Spring Lake Improvement District; Sebring Airport; and Highlands County. Together, the goal is to properly plan for the future by securing as much information and input as possible. Residents of Spring Lake will always be notified well in advance when meetings and gatherings take place. This is going to be a very long process, but the future depends on building a foundation.



BUDGET

TO: Board of Supervisors
and Residents

FROM: Joe DeCerbo, District Manager
Diane Angell, Administrator

RE: Annual Budget Fiscal Year 2016

District Staff is pleased to present the Fiscal Year 2016 Budget.

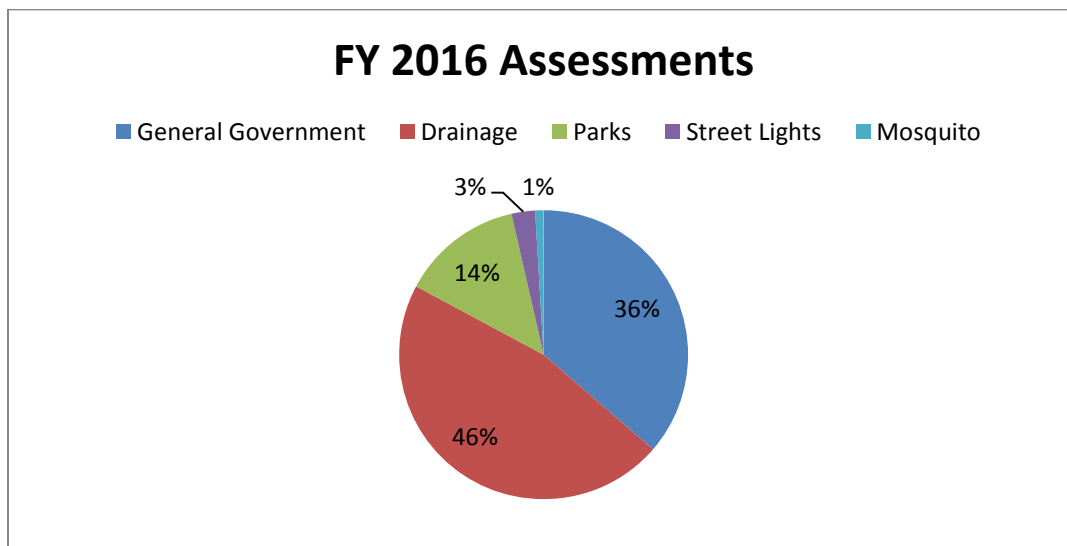
Administrative costs in the 2006 District budget included a District Superintendent, a Management Company, an accountant, a recording secretary, an administrator, and an administrative assistant. The total cost for those positions came to \$192,245. The FY '15 budget for Administrative costs came to \$194,824; less than \$3,000 over a 9 year period!!

Compared to other units of government in our area we do NOT have: a personal secretary for the Manager; a full time assistant; a receptionist; a Board secretary; a grant writer; or a PR and Marketing person. Our staff remains economical, efficient, and effective in carrying out the Administrative functions of the District.

Budgets since 2006 clearly reflect that residents have not had to pay increased taxes for the Administration of the District; they pay for direct services. The Water Control Plan and other unfunded mandates by Federal, State, and Regulatory Statutes have caused any substantial increases in the non ad-valorem assessments.

The Assessment for FY 2016 will be:

Taxable Units	3730	\$299.78
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District Engineer's Update



I continue to be amazed at the positive work that is being done by the District Staff, supported by the Board. Our company works with many municipalities much larger than Spring Lake, yet this District has surpassed all of them when it comes to perseverance and dedication. Your District Manager has led the way in securing nearly \$2 million in grants, and another \$3 million from the State Revolving Fund. Your Board has supported all of the Engineering work that needed to be done to proceed with the Storm Water Treatment Area that is a model for the rest of the State. You received the District of the Year Award for 2014, as well as the 2014 Water Plant Operations Excellence Award for the State of Florida. When our firm started with Spring Lake in 2006 the problems, concerns, and lack of resources were preventing any type of progress. Today, the future is very bright as the water control projects that were once dreamed about are coming to fruition. Future development in Spring Lake will be enhanced by these improvements. Finally, let me congratulate the District for acquiring the Waste Water Treatment Plant. It was the right thing to do for current users, and a tremendous benefit for future users. Craig A. Smith Engineering truly enjoys its relationship with Spring Lake. Your story of success reminds me of the children's book, "The Little Engine That Could." You are truly THE LITTLE DISTRICT THAT COULD!!!

Storm Water Treatment Area Project



The long awaited Storm Water Treatment Area project began the construction phase in mid-June. The multi-million dollar project will take several years to complete and leaders from the Department of Environmental Protection and South Florida Water Management District have praised Spring Lake and stated this is a model water quality project for the entire State. As the rules and regulations continue to tighten on water quality, affecting developers, Spring Lake will be insulated from any negative impacts of future Legislation for many generations as a result of this project.

To give you an idea of the size of this project, 20,000 tons of fill will have to be relocated. The entire Storm Water Treatment Area Project details, as well as all of the Bid documents, are available to the public. Simply stop in the District Office and ask to review the information. When the water control plan was first developed it looked like Spring Lake residents were facing a \$5 million project with no financial help in sight. To date, we have received two grants from the Florida Department of Environmental Protection for \$625,000 each; a State Legislative Appropriation for \$416,000 and were approved for a nearly \$4 million loan from the State Revolving Fund at no interest. Other grants are being applied for, and the low cost loan allows us to complete all the water control projects, and new wastewater plant while the search for additional funds continues. Another Legislative Appropriation in the amount of \$500,000 will enable us to upgrade and renovate our 40 year old pump station.

BUDGET CALENDAR

The Current Budget Calendar is as follows:

Date	Activity
January Board Meeting	Water Department operations, fees, future plans
February Board Meeting	Financial funds, accounts, requirements, and goals. Equipment, capital, reserves, repair, replacement
March Board Meeting	Professional Development Strategy
April Board Meeting	Parks and Lot Mowing
May	Staff prepares initial <u>operating</u> expenditures
June Board Meeting	First Draft of budget presented at Board meeting
July Board Meeting	Second Draft of budget presented at Board meeting
August	Public Hearing
September Board Meeting	Budget approved, Assessments sent to Tax Collector

Specific Policies

- Budgets are adopted by specific District function on an object of expenditure level. The objects of expenditure are: Personnel, Management, Fees, Operating, Maintenance, Capital Outlay, Renewal & Replacement, Debt Service, and Unreserved Funds
- Budget transfers between objects of expenditure must be approved by the Board
- Budgets are adopted on a basis consistent with generally accepted accounting principles
- All appropriations lapse at fiscal year-end unless specifically designated by the Board to be carried forward to the subsequent year
- The District observes a cash management policy which provides guidelines for the prudent investment of cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash
- The District will maintain reserves to provide a sufficient cash flow for financial needs at all times
- The District shall confine long term borrowing to primarily capital improvements that cannot be financed from current revenues or reserves, and such benefits spread out payments more equitably with the addition of future residential and commercial units. The District shall analyze and evaluate all funding options.



The Spring Lake Improvement District, consisting of 3,359 acres, was created in 1971 by the State Legislature, Laws of Florida 71-669, as amended by Chapter 2005-342, Laws of Florida, as amended by Chapter 2012-264, Laws of Florida for the purpose of adopting a water control plan and to protect the land from the effects of storm water by means of the construction and maintenance of canals, control structures and the District's pumping station. The District also owns and operates a potable drinking water system for all residences in Spring Lake. In addition, the District is empowered to acquire, construct, operate, and maintain parks and facilities for indoor and outdoor recreation, maintain and operate streetlights, and provide mosquito control services. The District also provides lot mowing services for all of the vacant property within the District.

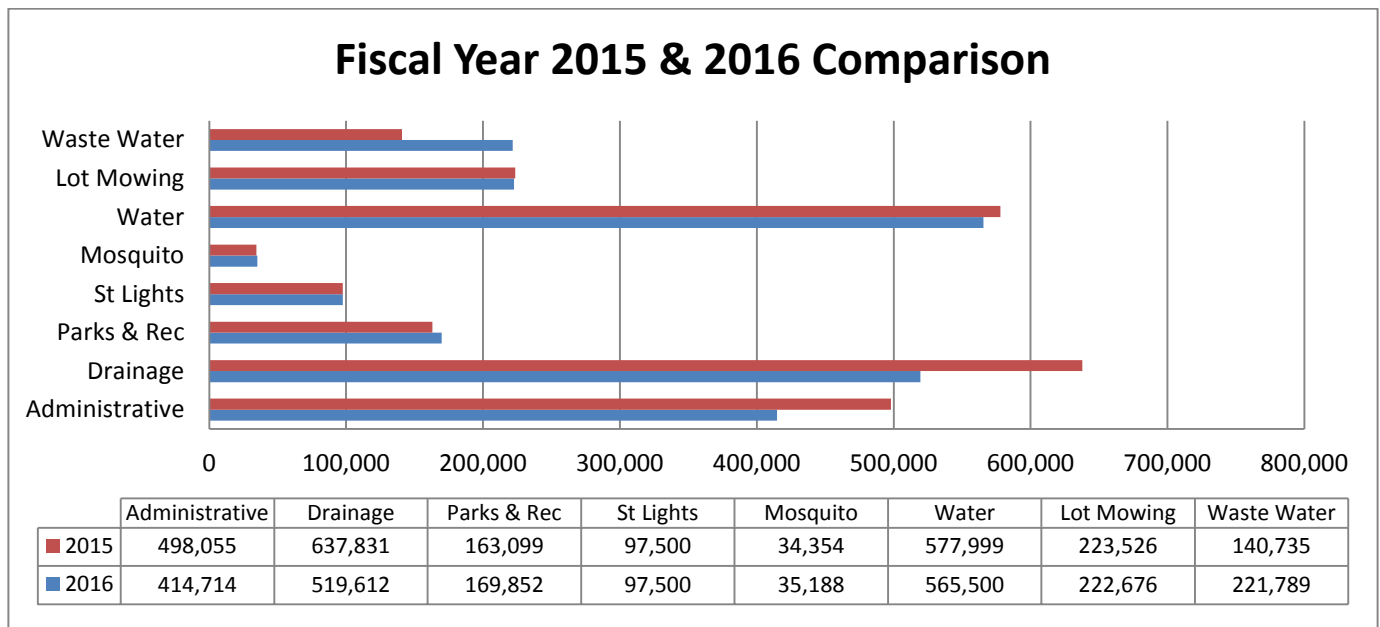
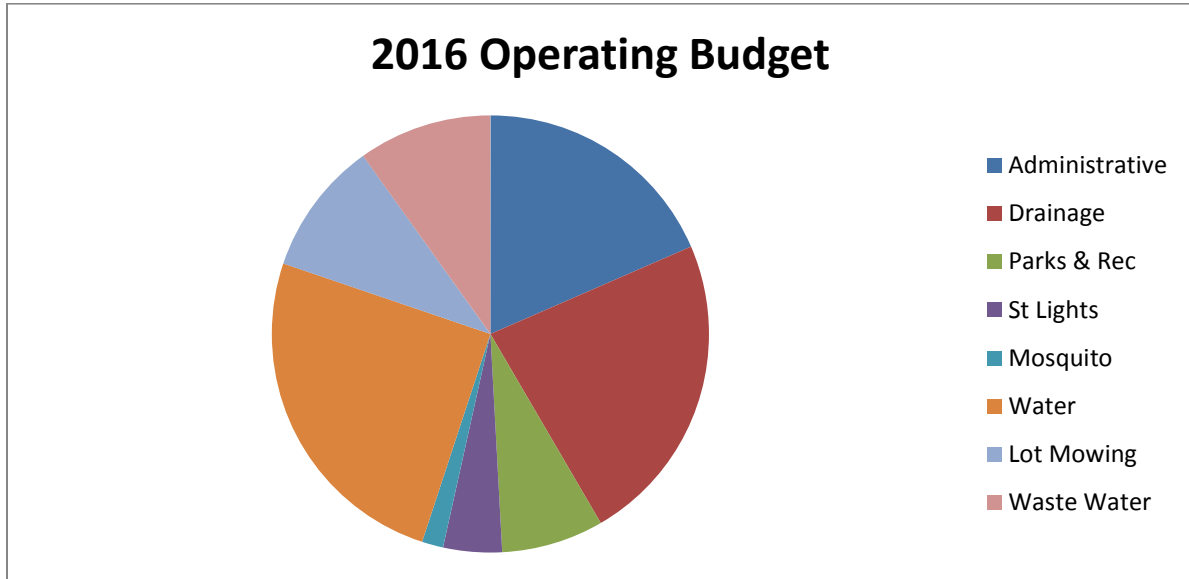
The Spring Lake Improvement District is funded by special assessments collected through the Highlands County's Tax Collector's Office. Each residence, acre, or part thereof is assessed based on the services provided to that unit.

Each year, the District prepares a budget for the upcoming fiscal year (October 1st through September 30th). This represents the culmination of the District's efforts to produce a balanced budget and outlines the District's spending guidelines for approval by the Board. It contains supplementary information providing the landowners of the District with a better understanding of the budget and where funds are to be spent. Preceding the adoption of the budget, the District will hold a Board Workshop and Public Hearing. Information regarding the Budget process is published in the Spring Lake Breeze and the Budget is posted on the District website.

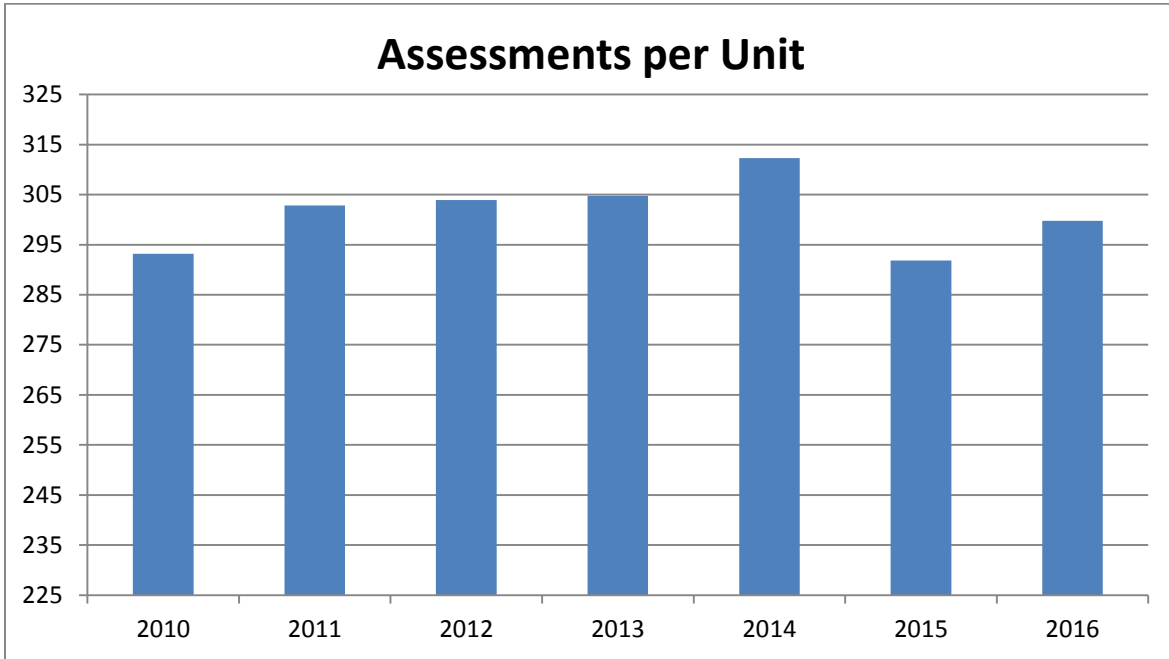


BUDGET OVERVIEW

The following chart summarizes budgeted expenditures by function.



ASSESSMENT PRESENTATION



Assessments FY 2016

		%
General Government	406,524	36.36%
Drainage	519,612	46.47%
Parks	152,234	13.61%
Street Lights	29,250	2.62%
Mosquito	10,556	0.94%
Total Assessments	1,118,177	100.00%

Taxable Units	3730	\$299.78
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VILLAGE I

Village I has not been within the boundaries of Spring Lake since the inception of the District. For this reason they do not pay into the General Fund Assessment; there are 325 units in Village I.

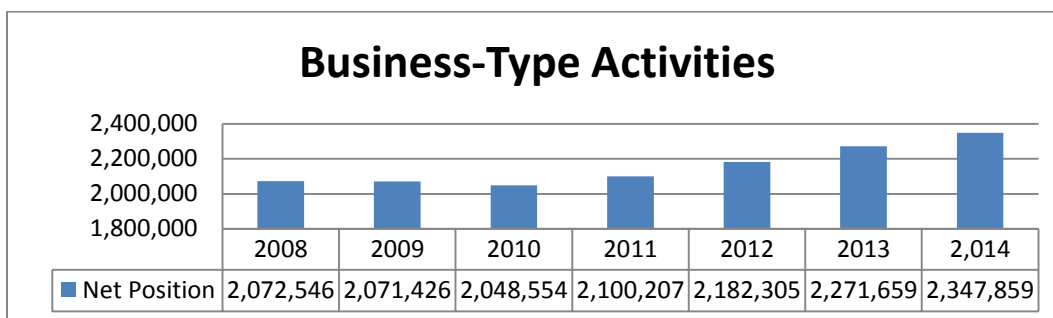
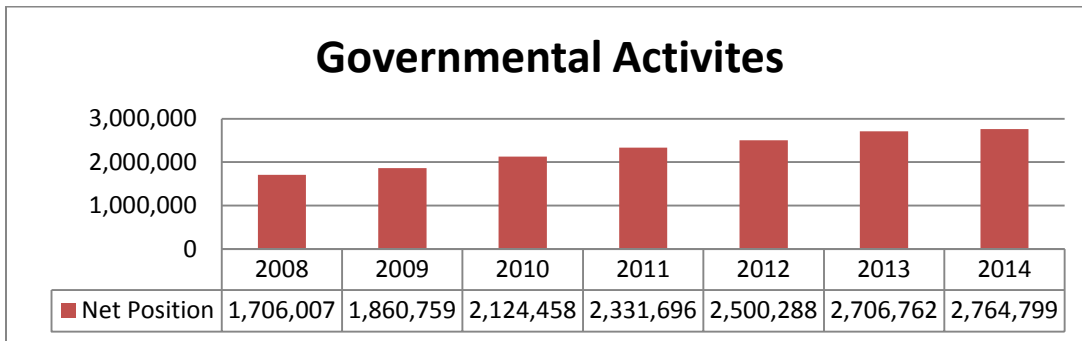
Village I Park's Assessment for FY 2016 is	\$40.81	per unit	for a total of	\$13,264
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GENERAL FUND BUDGET

General Fund Combined

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
Drainage Assessment	325200	480,351	39,261	519,612
General Govt. Assessment	325200	422,845	(16,321)	406,524
Mosquito Assessments	343900	14,487	(3,931)	10,556
Parks Assessment	347200	158,745	6,754	165,499
Street Light Assessments	343100	29,600	(350)	29,250
Total Tax Assessments		1,106,028	25,413	1,131,441
BILLING				
County Right of Ways	349400	4,353	0	4,353
Mosquito on Water Bill	349200	19,866	4,766	24,632
St Lights on Water Bill	349300	67,900	350	68,250
Total Billing		92,119	5,116	97,235
OTHER REVENUE SOURCES				
Building Lease	362100	6,190	0	6,190
Interest Income	361100	2,000	0	2,000
Surplus Funds Fwd	369906	34,000	(34,000)	0
Contributions from Water	382910	190,500	(190,500)	0
Total Other Revenue		232,690	(224,500)	8,190
Total Income		1,430,837	(193,971)	1,236,866
Expenses				
PERSONNEL				
Salaries	513120	333,196	(26,432)	306,764
FICA	513210	25,489	(2,022)	23,467
Pension	513220	17,538	597	18,135
Health Insurance	513230	65,539	(1,053)	64,486
Worker's Comp	513240	11,271	(512)	10,759
Unemployment Comp	513251	2,696	(152)	2,544
Total Personnel		455,729	(29,573)	426,156
MANAGEMENT				
Supervisor Fees	511110	2,700	(300)	2,400
Accounting	513325	6,000	3,600	9,600
Audit	513320	10,000	(5,000)	5,000
Travel	513400	3,000	0	3,000
Portal Hosting & Support	513410	1,800	700	2,500
Legal Advertising	513480	450	230	680
Planning & Development	513490	2,500	0	2,500
Memberships	513542	1,925	125	2,050
Training and Conferences	513550	10,000	0	10,000
Attorney	514310	6,300	(700)	5,600
Legal	514315	15,000	(12,000)	3,000
Engineering	515310	30,000	0	30,000
SL Breeze	519410	6,000	(3,500)	2,500
Grant Management	538340	34,660	0	57,000
Total Management		130,335	(16,845)	135,830
FEES				
Tax Collection Fees	513318	62,000	0	62,000
Recording Fees & Charges	513491	1,000	(400)	600
Total Fees		63,000	(400)	62,600
OPERATING				
Computer Services	513342	4,500	(800)	3,700
Refuse Removal	513343	810	(90)	720
Pest Control	513344	600	0	600
Telephone	513415	3,850	(210)	3,640
Electric - Offices	513430	2,925	(205)	2,720
Equipment Lease	513445	68,500	(39,500)	29,000

Insurance	513450	39,000	1,950	40,950
Office Supplies	513510	5,400	(1,200)	4,200
Postage	513520	1,250	(100)	1,150
Fuel and Lubricants	513525	29,500	5,500	35,000
Uniforms	513527	3,600	0	3,600
Chemicals	537520	25,000	2,500	27,500
Electric - Pump Station	538430	8,000	2,000	10,000
Shop Tools & Supplies	538526	7,000	(1,500)	5,500
Operating Equipment	538527	7,000	(1,000)	6,000
Electric - Street Lights	541430	95,000	0	95,000
Electric - Parks & Median Signs	572430	3,000	0	3,000
Total Operating		304,935	(32,655)	272,280
MAINTENANCE				
Janitorial	513345	2,400	0	2,400
Building Maintenance	513620	6,000	(3,500)	2,500
Maintenance - Pump Station	538460	2,500	(500)	2,000
Canal Restoration	538465	7,000	(2,000)	5,000
Maintenance - Vehicle	538466	8,000	(3,000)	5,000
Maintenance - Parks	572460	20,000	0	20,000
Total Maintenance		45,900	(9,000)	36,900
CAPTIAL OUTLAY				
Capital Outlay	513600	104,820	(89,820)	15,000
Land Acquisition	538610	34,000	(34,000)	0
Total Capital Outlay		138,820	(123,820)	15,000
DEBT SERVICE				
Principle-Waldron	517710	83,000	(83,000)	0
Principle-HIB	517715	77,000	(66,000)	11,000
Interest-Waldron	517720	9,000	(9,000)	0
Interest-HIB	517725	21,000	(6,000)	15,000
Boom Mower Capital Lease	Create	0	86,000	86,000
Total Debt Service		190,000	(164,000)	112,000
OTHER				
Renewal & Replacement	513630	47,500	40,500	88,000
Unreserved Funds	513900	16,520	33,480	50,000
Due to Water Fund	513910	38,100		38,100
Total Other		102,120	73,980	176,100
Total Expenses		1,430,839	(302,313)	1,236,866



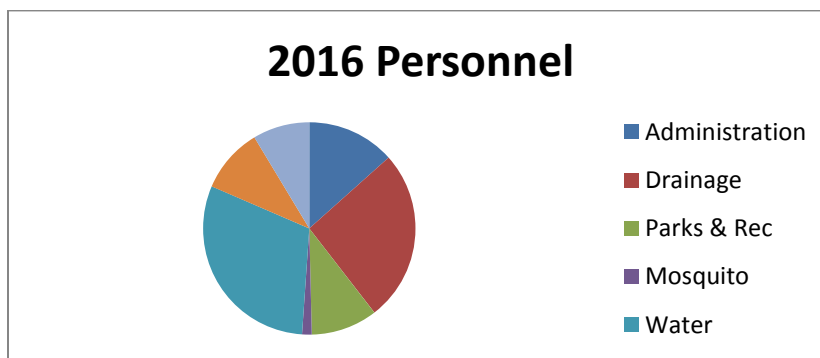
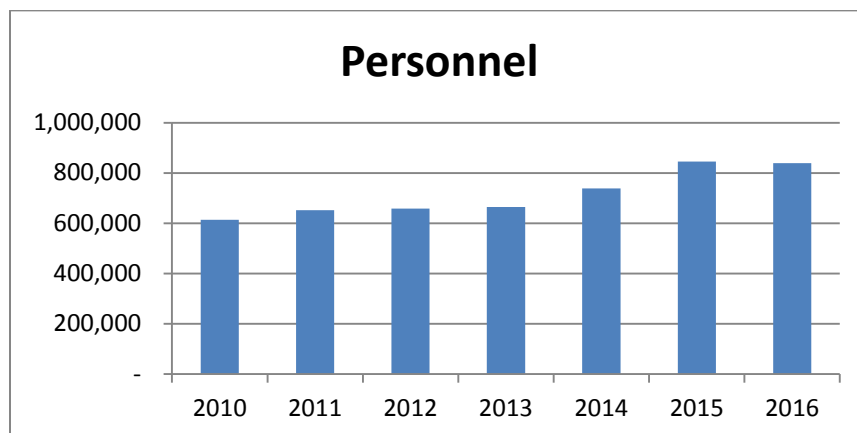
DEPARTMENT SUMMARIES

Personnel

It has been demonstrated over the years that the foundation for an effective organizational development plan depends on the professional staff that creates and manages a plan, in partnership with a Board. Since 2006, when the first Professional Development Strategy was instituted, District management and line staff have developed an effective team. Having the right people with the right skills creates Effectiveness, Efficiency, and Economy; the foundation for success.

To effectively attract, recruit, train, and retain effective staff the District shall support a Professional Development Strategy (PDS) and adhere to policies and procedures adopted by the District Board of Supervisors.

A (PDS) shall be conducted every three years with annual updates. An in-service training program will be offered on a continuing schedule. Certification, licenses, and CEU's will be supported for each employee. On-going recognition programs will be established. On-site visits to other municipalities will be scheduled yearly. Job functions will be analyzed on a yearly basis and future personnel projections will be developed.



Administration (General Government)

The District Manager is the chief administrative officer of the District, appointed by the Board of Supervisors and responsible for the execution of policies, directives and legislative action of the District as stipulated by the Florida Statutes. The District Manager is responsible for the direction, control and coordination of all activities of the District. The District Manager works in coordination with the District Administrator in the preparation of the annual operating and capital budgets, supervises the expenditure of appropriated funds, is responsible for the employment and discharge of personnel, and ensures that the affairs of the District are conducted in the most efficient and effective manner possible to benefit the property owners of the District. The District Administrators office conducts continuous evaluations of the District's financial operations to help ensure the integrity of the District's financial records through the annual external audit by certified public accountants. The District Manager and the District Administrator also work with other government representatives and staff to achieve the District's objectives and promote constructive relationships for the benefit of the District and its property owners.

A primary goal of this office is to promote and maintain a safe, pleasant environment throughout the District by providing public services through effective, efficient management and execution of policies established by the Board of Supervisors and to identify and address concerns and problems in accordance with legislative guidelines.

Drainage

Without a proper drainage system, most of Spring Lake would be uninhabitable. The District utilizes various systems to maintain the canals and ensure that flooding is controlled. The pump station, originally built in the 70's is the backbone to our flood control and is maintained on a daily basis. A recently installed telemetry system enables offsite monitoring of the pump station at all times. The District drains approximately 3,314 acres, 200 acres of canal surface, and 17.1 miles of canal network. The pump station discharges into Arbuckle Creek. Tours of the pumping station are available by contacting the District Office and making a request. The pump station is located in a Restricted Area and the public is prohibited from access.

Aquatic Weed Control is used to maintain the drainage system by both chemical application and biological weed control through grass carp infusions.



Grass Carp



Vegetative Removal



De-Silting Canals

Parks and Recreation

The Spring Lake Improvement District oversees parks and recreation areas. Pine Breeze Park, located next to the District Office, provides tennis courts, basketball courts, picnic areas, playground equipment, and a community center residents may use free of charge with a deposit. Several other parks throughout the community offer amenities as well. Arbuckle Creek Park is located at the junction of Arbuckle Creek and Lake Istokpoga and has a boat ramp, fishing pier, picnic area, and restroom. It is available free of charge to residents by securing a lock code from the District Office. Fishing is allowed at Arbuckle Creek Park, but is **prohibited** in all other District canals and waterbodies.

Services provided by the District to parks and recreation include, but are not limited to:

- Mow all park areas and entrance ways; including entrance sign areas, main village entrances, road medians and Duane Palmer Boulevard medians.
- Maintain entrance signs by rebuilding and repainting, and maintaining the timer lights on signs.
- Maintain shuffleboard and tennis courts, associated lights, timers, and playground equipment.
- Trim trees in parks and road medians for aesthetic purposes.
- Maintain the Community Center by performing regular maintenance as needed. To rent the community center [contact](#) the District Office.
- Collect trash from Parks and Community Center at least once per week.
- Provide and maintain picnic tables and barbecue grills in parks.



Tennis Courts



Community Center



Arbuckle Creek Park

Street Lighting

The District supports and funds the operation and maintenance of all Street Lights in Spring Lake. These assessments are used to pay the master bill that is sent to us from Duke Energy.

If you notice a Street Light is out or is not operating properly, you can have it quickly fixed by going to the website and filling out the form: www.progress-energy.com/custservice/repairlight.asp.



70% of the cost for street lights is collected on the District Water Bills. The charges for Fiscal Year 2016 per month are as follows:

\$4.50	per month	Village I
\$3.64	per month	All other Villages

Mosquito Control

The Spring Lake Improvement District maintains and operates a Mosquito Control Program within areas of the District. We provide the following services:

- Larvicide control of all storm drains within the District by using special chemical pellets.
- Grassy swales and ditches are chemically sprayed for Mosquito larvae.
- A truck specially equipped with "Micro Gen" equipment generates a fog of spray that drifts across the roads and properties that the truck travels through. The fog kills adult mosquito's on contact, or within a short period of time. The spray that is emitted is not harmful to humans or animals; only mosquitoes.
- The District sprays for Mosquitoes at dusk, when they are most active.
- All residents of Spring Lake are charged for mosquito spraying with an assessment that is included on the monthly water bill.
- **Pursuant to state law there can be no set schedule for mosquito spraying due to the chemicals used; it is a complaint driven service. Call the District office at 655-1715 to request mosquito spraying for your area, or fill out a service request form @ www.springlakefl.com**



70 % of the total cost of the Mosquito Control program is collected on the District Water Bill. The charges for Fiscal Year 2016 are as follows:

\$1.62	per month	Village I
\$1.31	per month	All other Villages



Water Department

The Spring Lake Improvement District provides "potable" drinking water to all homes in Spring Lake. We are licensed by the State of Florida Department of Environmental Protection for water quality and the South Florida Water Management District for water quantity. The District owns and operates the water distribution system as an Enterprise Fund.

In 1971 the first water plant was constructed and had 85,000 gallons in above ground storage, and a design flow of 150,000 gallons per day. Water mains and lines were first installed in Village I and installations continued as the other Villages developed. In 1983 a new water plant was designed that had above ground storage of 250,000 gallons and a flow of 500,000 gallons per day. Today, Spring Lake has a design flow of nearly one million gallons per day.

Water plant facilities and maintenance areas are located at the end of Tizzwood, just off Duane Palmer Blvd. All transactions are handled at the District Office.



BACKGROUND: When the Board conducted a public hearing in March of '08 a number of rates and fees were revised for the first time since 2001. During the course of deliberations it was suggested that the District turn to the Florida Rural Water Association for future guidance and support. A meeting with the organization resulted in their willingness to conduct annual on-site visits to inspect our water operations; assess future operating and capital needs; inspect our wells; and make recommendations to the Board. These studies are done at no cost to the District and the results and recommendations are presented to the Board at a public hearing at the District office.

FRWA PHILOSOPHY:

FRWA has advocated recommendations for the long-term health of water and waste water systems based on their years of experience. They believe the public is best served by self-sustaining enterprises adequately financed with rates based on sound engineering and economic principles. The analysis they use identifies the true costs of providing services in the long-term. Rates and fees collected must be sufficient to maintain levels of service, cover expenses, fund capital outlays, retire debt, and support reserves (debt-service, repair and replacement, minor capital projects, infrastructure reinvestment, and emergencies).

DEP Award

At a meeting on February 10, 2015, Asst. District Manager Clay Shrum was presented with the 2014 Plant Operations Excellence Award from the Department of Environmental Protection in recognition of outstanding water treatment plant operations, maintenance, and compliance.

Lot Mowing

Since 1991 the District has overseen a Lot Mowing program to ensure that the vacant property within the District is maintained. Left unattended these lots could become an eyesore to the community, as well as create a wildfire hazard. Lot owners have the opportunity to maintain their own lots by filling out an application in the District office and agreeing to several conditions that ensure a well-kept lot.

The District currently mows 1,216 individual lots and 78.53 acres. Additionally, the District mows all County Right of Ways and Medians. There are three tractors dedicated to vacant lots and acreage, and there is additional equipment and personnel for all entrance way medians, Duane Palmer Blvd., and the parks.

The Board of Supervisors review all costs of the lot mowing program for each fiscal year budget and suggest changes and revisions that are beneficial not only to the lot owners, but to all the residents who live in Spring Lake.

Yearly Lot Mowing Rates:

- \$170 PER LOT
- \$200 PER COMMERCIAL ACRE



Waste Water Treatment Plant

The District purchased the Waste Water Treatment Plant in March of 2014. The Plant was servicing 314 residents at the time of the sale, and a number of repairs and upgrades were needed to ensure the integrity of the operations.

Over a several month period District Staff was able to make the necessary modifications to satisfy the Department of Environmental Protection (DEP). The plant is under the DEP guidelines and requirements, and they work closely with our staff to ensure that the plant operates according to their policies and procedures.

The District has applied for \$1.7 million from the State Revolving Fund loan program at a rate of 0% for 30 years for a new plant. A new facility will greatly enhance service to current customers, and ensure new developers that there is enough capacity for the homes they build in the future.

Waste Water is an Enterprise Fund, similar to Lot Mowing, and only people who use the system are assessed a monthly fee.



DEPARTMENTAL BUDGETS

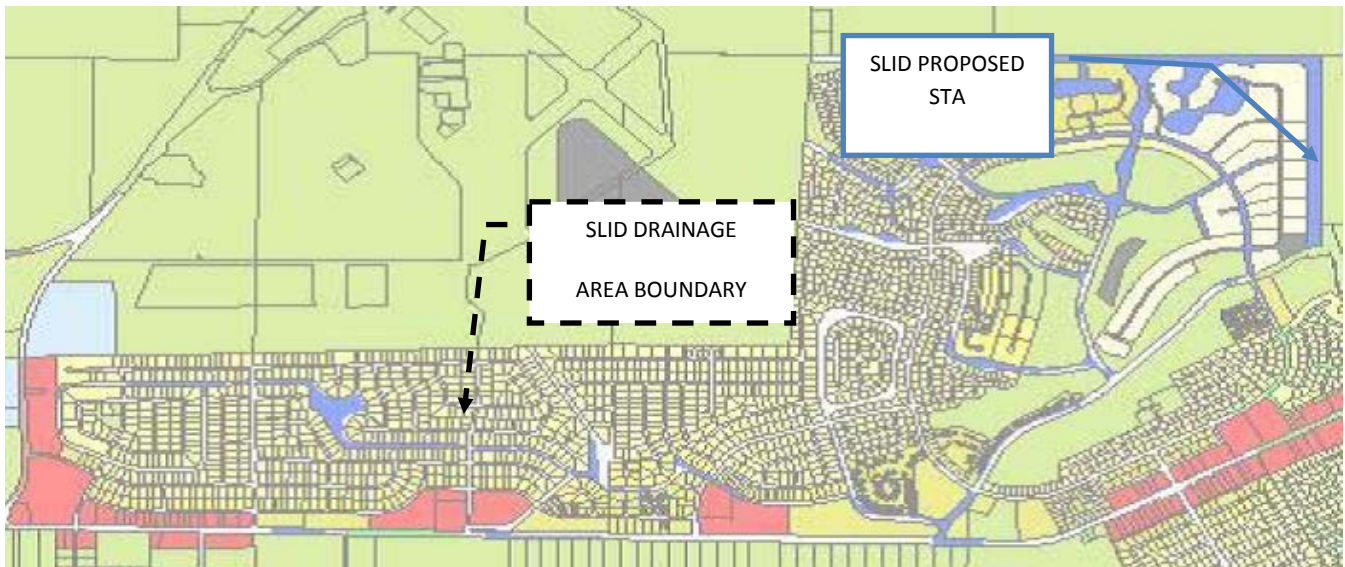
General Government

001-05 General Government

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
General Govt. Assessment	05-325200	422,845	(16,321)	406,524
Total Tax Assessments		422,845	(16,321)	406,524
OTHER REVENUE SOURCES				
Interest Income	05-361100	2,000	0	2,000
Building Lease	05-362100	6,190	0	6,190
Contributions from Water	05-382910	92,000	(92,000)	0
Total Other Revenue		100,190	(92,000)	8,190
Total Income		523,035	(108,321)	414,714
Expenses				
PERSONNEL				
Salaries	05-513120	67,753	16,607	84,360
FICA	05-513210	5,183	1,271	6,454
Pension	05-513220	4,065	906	4,971
Health Insurance	05-513230	9,868	3,798	13,666
Worker's Comp	05-513240	1,485	415	1,900
Unemployment Comp	05-513251	526	143	669
Total Personnel		88,880	23,139	112,019
MANAGEMENT				
Supervisor Fees	05-511110	2,100	(300)	1,800
Accounting	05-513325	6,000	3,600	9,600
Audit	05-513320	10,000	(5,000)	5,000
Legal Advertising	05-513480	350	160	510
Planning & Development	05-513490	2,500	0	2,500
Travel	05-513400	3,000	0	3,000
Memberships	05-513542	1,750	150	1,900
Training and Conferences	05-513550	3,000	0	3,000
Portal Hosting & Support	05-513410	1,800	700	2,500
Attorney	05-514310	4,900	(700)	4,200
Legal	05-514315	15,000	(12,000)	3,000
SL Breeze	05-519410	6,000	(3,500)	2,500
Total Management		56,400	(16,890)	39,510
FEES				
Tax Collection Fees	05-513318	17,500	0	17,500
Recording Fees & Charges	05-513491	500	0	500
Total Fees		18,000	0	18,000
OPERATING				
Computer Services	05-513342	3,500	(500)	3,000
Refuse Removal	05-513343	630	(90)	540
Pest Control	05-513344	200	0	200
Telephone	05-513415	2,450	(245)	2,205
Electric - Offices	05-513430	2,275	(235)	2,040
Insurance	05-513450	600	50	650
Office Supplies	05-513510	4,200	(1,050)	3,150
Postage	05-513520	1,000	0	1,000
Equipment Lease	05-513445	68,500	(39,500)	29,000
Total Operating		83,355	(41,570)	41,785
MAINTENANCE				
Building Maintenance	05-513620	6,000	(3,500)	2,500
Janitorial	05-513345	800	0	800
Total Maintenance		6,800	(3,500)	3,300
DEBT SERVICE				
Principle-Waldron	05-517710	83,000	(83,000)	0
Interest-Waldron	05-517720	9,000	(9,000)	0

Principle-HIB	05-517715	77,000	(66,000)	11,000
Interest-HIB	05-517725	21,000	(6,000)	15,000
Boom Mower Capital Lease	Create	0	86,000	86,000
Total DEBT SERVICE		190,000	(78,000)	112,000
OTHER				
Unreserved Funds	05-513900	16,520	33,480	50,000
Due to Water Fund	05-513910	38,100	0	38,100
Total OTHER		54,620	33,480	88,100
Total Expenses		498,055	(83,341)	414,714

319 Grant Project



STA Project

Task No.	Category	DEP Funding 319 Grant	DEP Funding Legislative Appropriation	40% Match Grantee
1	Salaries	-	-	4,549.20
	Fringe Benefits	-	-	818.86
	Contractual	-	55,930.00	-
	TOTAL FOR TASK	\$ -	\$ 55,930.00	\$ 5,368.06
2	Salaries	-	-	6,049.20
	Fringe Benefits	-	-	1,088.86
	Contractual	-	145,456.00	-
	TOTAL FOR TASK	\$ -	\$ 145,456.00	\$ 7,138.06
3a	Salaries	-	-	-
	Fringe Benefits	-	-	-
	Contractual	624,000.00	92,000.00	70,251.25
	TOTAL FOR TASK	\$ 624,000.00	\$ 92,000.00	\$ 70,251.25
3b	Salaries	-	-	-
	Fringe Benefits	-	-	-
	Contractual	379,324.00	30,000.00	308,799.32
	TOTAL FOR TASK	\$ 379,324.00	\$ 30,000.00	\$ 308,799.32
3c	Salaries	-	-	-
	Fringe Benefits	-	-	-
	Contractual	244,676.00	30,000.00	20,975.40
	TOTAL FOR TASK	\$ 244,676.00	\$ 30,000.00	\$ 20,975.40
4	Salaries	-	-	1,542.52
	Fringe Benefits	-	-	277.66
	Contractual	-	48,328.99	-
	TOTAL FOR TASK	\$ -	\$ 48,328.99	\$ 1,820.18
5	Salaries	-	-	1,963.30
	Fringe Benefits	-	-	353.39
	Contractual	-	14,285.01	714.99
	TOTAL FOR TASK	\$ -	\$ 14,285.01	\$ 3,031.68
TOTAL		\$ 1,248,000.00	\$ 416,000.00	\$ 417,383.95
TOTAL PROJECT COST				
		\$ 2,081,383.95		

Drainage

001-01 Drainage

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
Drainage Assessment	01-319100	480,351	39,261	519,612
Total Tax Assessments		480,351	39,261	519,612
OTHER REVENUE SOURCES				
Contributions from Water	01-382910	98,500	(98,500)	0
Surplus Funds Forward	01-369906	34,000	(34,000)	0
Total Other Revenue		132,500	(132,500)	0
Total Income		612,851	(93,239)	519,612
Expenses				
PERSONNEL				
Salaries	01-513120	190,344	(33,445)	156,899
FICA	01-513210	14,561	(2,558)	12,003
Pension	01-513220	10,609	(1,285)	9,324
Health Insurance	01-513230	36,480	(3,280)	33,200
Worker's Comp	01-513240	6,221	(539)	5,682
Unemployment Comp	01-513251	1,536	(232)	1,304
Total Personnel		259,751	(41,339)	218,412
MANAGEMENT				
Training and Conferences	01-513550	4,000	0	4,000
Engineering	01-515310	30,000	0	30,000
Grant Management	01-538340	34,660	22,340	57,000
Total Management		68,660	22,340	91,000
FEES				
Tax Collection Fees	01-513318	34,000	0	34,000
Total Fees		34,000	0	34,000
OPERATING				
Insurance	01-513450	33,600	1,500	35,100
Fuel & Lubricants	01-513525	18,000	5,500	23,500
Shop Tools & Supplies	01-538526	4,900	(900)	4,000
Uniform Rental	01-513527	2,100	0	2,100
Chemicals	01-537520	15,000	0	15,000
Electric- Pump Station	01-538430	8,000	2,000	10,000
Operating Equipment	01-538527	3,000	0	3,000
Total Operating		84,600	8,100	92,700
MAINTENANCE				
Vehicle Maintenance	01-538466	5,000	(1,500)	3,500
Pump Station Maintenance	01-538460	2,500	(500)	2,000
Canal Restoration	01-538465	7,000	(2,000)	5,000
Total Maintenance		14,500	(4,000)	10,500
CAPITAL OUTLAY				
Capital Outlay - Drainage	01-513600	104,820	(104,820)	0
Land Acquisition	01-538610	34,000	(34,000)	0
Total Capital Outlay		138,820	(138,820)	0
RENEWAL & REPLACEMENT				
Renewal & Replacement - Drainage	01-513630	37,500	35,500	73,000
Total Renewal & Replacement		37,500	35,500	73,000
Total Expenses		637,831	(118,219)	519,612

Parks and Recreation

001-02 Parks

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
Parks Assessment	02-347200	158,745	6,754	165,499
Total Tax Assessments		158,745	6,754	165,499
BILLING				
County Right of Ways	02-349400	4,353	0	4,353
Total Billing		4,353	0	4,353
OTHER REVENUE SOURCES				
Surplus Funds Forward	02-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		163,098	6,754	169,852
Expenses				
PERSONNEL				
Salaries	02-513120	66,459	(9,654)	56,805
FICA	02-513210	5,084	(738)	4,346
Pension	02-513220	2,706	612	3,318
Health Insurance	02-513230	18,573	(1,619)	16,954
Worker's Comp	02-513240	3,449	(392)	3,057
Unemployment Comp	02-513251	573	(66)	507
Total Personnel		96,844	(11,857)	84,987
MANAGEMENT				
Supervisor Fees	02-511110	600	0	600
Legal Advertising	02-513480	100	70	170
Training and Conferences	02-513550	1,000	0	1,000
Memberships	02-513542	175	(25)	150
Attorney	02-514310	1,400	0	1,400
Total Management		3,275	45	3,320
FEES				
Tax Collection Fees	02-513318	7,000	0	7,000
Recording Fees & Charges	02-513491	500	(400)	100
Total Fees		7,500	(400)	7,100
OPERATING				
Computer Services	02-513342	1,000	(300)	700
Refuse Removal	02-513343	180	0	180
Pest Control	02-513344	400	0	400
Telephone	02-513415	1,400	35	1,435
Electric- Offices	02-513430	650	30	680
Insurance	02-513450	4,200	350	4,550
Office Supplies	02-513510	1,200	(150)	1,050
Postage	02-513520	250	(100)	150
Fuel & Lubricants	02-513525	9,000	1,000	10,000
Shop Tools & Supplies	02-538526	1,400	(400)	1,000
Uniform Rental	02-513527	1,200	0	1,200
Electric-Parks & Median Signs	02-572430	3,000	0	3,000
Operating Equipment	02-538527	3,000	(500)	2,500
Total Operating		26,880	(35)	26,845
MAINTENANCE				
Janitorial	02-513345	1,600	0	1,600
Vehicle Maintenance	02-538466	2,000	(1,000)	1,000
Park Maintenance	02-572460	20,000	0	20,000
Total Maintenance		23,600	(1,000)	22,600
CAPITAL OUTLAY				
Capital Outlay - Parks	02-513600	0	10,000	10,000
Total Capital Outlay		0	10,000	10,000
RENEWAL & REPLACEMENT				
Renewal & Replacement - Parks	02-513630	5,000	10,000	15,000
Total Renewal & Replacement		5,000	10,000	15,000
Total Expenses		163,099	6,753	169,852

Street Lighting

001-03 Street Lights

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
Street Light Assessment	03-343100	29,600	(350)	29,250
Total Tax Assessments		29,600	(350)	29,250
BILLING				
St Lights on Water Bill	03-349300	67,900	350	68,250
Total Billing		67,900	350	68,250
OTHER REVENUE SOURCES				
Surplus Funds Forward	03-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		97,500	0	97,500
Expenses				
FEES				
Tax Collection Fees	03-513318	2,500	0	2,500
Total Fees		2,500	0	2,500
OPERATING				
Electric-St Lights	03-541430	95,000	0	95,000
Total Operating		95,000	0	95,000
Total Expenses		97,500	0	97,500



Mosquito Control

001-04 Mosquito

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
TAX ASSESSMENTS				
Mosquito Assessments	04-343900	14,487	(3,931)	10,556
Total Tax Assessments		14,487	(3,931)	10,556
BILLING				
Mosquito on Water Bill	04-349200	19,866	4,766	24,632
Total BILLING		19,866	4,766	24,632
OTHER REVENUE SOURCES				
Surplus Funds Forward	04-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		34,353	835	35,188
Expenses				
PERSONNEL				
Salaries	04-513120	8,640	60	8,700
FICA	04-513210	661	5	666
Pension	04-513220	158	364	522
Health Insurance	04-513230	618	47	665
Worker's Comp	04-513240	116	0	121
Unemployment Comp	04-513251	61	3	64
Total Personnel		10,254	479	10,738
MANAGEMENT				
Training and Conferences	04-513550	2,000	0	2,000
Total Management		2,000	0	2,000
FEES				
Tax Collection Fees	04-513318	1,000	0	1,000
Total Fees		1,000	0	1,000
OPERATING				
Insurance	04-513450	600	50	650
Fuel & Lubricants	04-513525	2,500	(1,000)	1,500
Shop Tools & Supplies	04-538526	700	(200)	500
Uniform Rental	04-513527	300	0	300
Chemicals	04-537520	10,000	2,500	12,500
Operating Equipment	04-538527	1,000	(500)	500
Total Operating		15,100	850	15,950
MAINTENANCE				
Vehicle Maintenance	04-538466	1,000	(500)	500
Total Maintenance		1,000	(500)	500
CAPITAL OUTLAY				
Capital Outlay - Mosquito	04-513600	0	5,000	5,000
Total Capital Outlay		0	5,000	5,000
RENEWAL & REPLACEMENT				
Renewal & Replacement - Mosquito	04-513630	5,000	(5,000)	0
Total Renewal & Replacement		5,000	(5,000)	0
Total Expenses		34,354	829	35,188

Water Department

401-41 Water Fund

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
BILLING				
Water Revenue	41-343300	567,000	(10,000)	557,000
Impact Fees	41-343301	0	0	0
Meter Fees	41-343302	0	0	0
Backflow Fees	41-343303	0	0	0
Total Billing		567,000	(10,000)	557,000
OTHER REVENUE SOURCES				
Interest Income	41-361100	2,000	0	2,000
Miscellaneous Income	41-369903	9,000	(2,500)	6,500
Total Other Revenue		11,000	(2,500)	8,500
Total Income		578,000	(12,500)	565,500
Expenses				
PERSONNEL				
Salaries	41-513120	198,497	(15,584)	182,913
FICA	41-513210	15,185	(1,192)	13,993
Pension	41-513220	11,355	(380)	10,975
Health Insurance	41-513230	33,262	5,915	39,177
Worker's Comp	41-513240	6,039	904	6,943
Unemployment Comp	41-513251	1,573	(47)	1,526
Total PERSONNEL		265,911	(10,386)	255,525
MANAGEMENT				
Supervisor Fees	41-511110	2,100	(300)	1,800
Audit	41-513320	5,000	(2,000)	3,000
Legal Advertising	41-513480	350	160	510
Training & Conferences	41-513550	5,000	0	5,000
Memberships	41-513542	2,900	(400)	2,500
Attorney	41-514310	4,900	(700)	4,200
Engineering	41-515310	5,000	(2,500)	2,500
Total MANAGEMENT		25,250	(5,740)	19,510
FEES				
Credit Card Fees	41-513492	3,500	(500)	3,000
Recording Fees & Charges	41-513491	1,000	(500)	500
Total FEES		4,500	(1,000)	3,500
OPERATING				
Computer Services	41-513342	7,500	500	8,000
Refuse Removal	41-513343	630	(90)	540
Pest Control	41-513344	200	0	200
Telephone	41-513415	4,950	(245)	4,705
Electric - Offices	41-513430	2,275	(235)	2,040
Insurance	41-513450	18,000	1,500	19,500
Office Supplies	41-513510	4,200	(1,050)	3,150
Postage	41-513520	4,500	500	5,000
Fuel & Lubricants	41-513525	7,500	(1,000)	6,500
Shop Tools & Supplies	41-538526	4,200	(1,200)	3,000
Uniform Rental	41-513527	1,700	0	1,700
Potable Water Quality	41-533348	3,000	0	3,000
Electric - Water Plant	41-533430	13,000	0	13,000
Building Lease	41-533440	6,190	0	6,190
Distribution R & M	41-533525	18,000	(3,000)	15,000
Hydrants	41-533630	10,000	0	10,000
Meter Costs	41-533635	1,000	0	1,000
Chemicals	41-537520	20,000	(5,000)	15,000
Operating Equipment	41-538527	3,000	1,000	4,000
Backflow Valves	41-533636	10,000	0	10,000
Total OPERATING		139,845	(8,320)	131,525
MAINTENANCE				
Janitorial	41-513345	800	0	800
Vehicle Maintenance	41-538466	3,000	1,000	4,000

Water Plant Maintenance	41-533460	20,000	(6,000)	14,000
Building Maintenance	41-513620	2,000	(500)	1,500
Total MAINTENANCE		25,800	(5,500)	20,300
CAPITAL OUTLAY				
Capital Outlay	41-513600	2,693	24,307	27,000
Total CAPITAL OUTLAY		2,693	24,307	27,000
RENEWAL & REPLACEMENT				
Renewal & Replacement	41-513630	100,000	4,040	104,040
Total RENEWAL & REPLACEMENT		100,000	4,040	104,040
CONTRACTUAL SERVICES				
Contractual Services	41-533340	4,000	(2,500)	1,500
Total CONTRACTUAL SERVICES		4,000	(2,500)	1,500
OTHER				
Cross Connection Control	41-533495	10,000	(7,400)	2,600
Total Other		10,000	(7,400)	2,600
Total Expenses		577,999	(12,499)	565,500



Wastewater

403-43 Wastewater Fund

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
BILLING				
Wastewater Revenue	43-343500	90,735	131,054	221,789
Total BILLING		90,735	131,054	221,789
OTHER REVENUE SOURCES				
Contributions from Water	43-382910	50,000	(50,000)	0
Total OTHER REVENUE SOURCES		50,000	(50,000)	0
Total Income		140,735	81,054	221,789
Expenses				
PERSONNEL				
Salaries	43-513120	0	52,072	52,072
FICA	43-513210	0	3,984	3,984
Pension	43-513220	0	2,944	2,944
Health Insurance	43-513230	0	11,122	11,122
Worker's Comp	43-513240	0	2,021	2,021
Unemployment Comp	43-513251	0	433	433
Total PERSONNEL		0	72,575	72,575
MANAGEMENT				
Engineering	43-515310	40,500	(20,500)	20,000
Supervisor Fees	43-511110	0	600	600
Attorney	43-514310	0	1,400	1,400
Legal Advertising	43-513480	0	170	170
Grant Management	43-538340	0	17,580	17,580
Total MANAGEMENT		40,500	(750)	39,750
OPERATING				
Insurance	43-513450	560	740	1,300
Office Supplies	43-513510	650	400	1,050
Fuel & Lubricants	43-513525	550	(50)	500
Wastewater-Testing	43-535340	7,800	(5,300)	2,500
Electric - Wastewater Plant	43-535430	4,750	4,250	9,000
Step System	43-535465	12,000	3,000	15,000
Chemicals	43-537520	2,700	2,800	5,500
Operating Equipment	43-538527	4,000	0	4,000
Refuse Removal	43-513343	0	180	180
Telephone	43-513415	0	735	735
Electric - Offices	43-513430	0	680	680
Uniforms	43-513527	0	500	500
Contractual Services	43-533340	0	14,400	14,400
Total OPERATING		33,010	22,335	55,345
MAINTENANCE				
Sludge Removal	43-535435	725	1,775	2,500
Maintenance - Wastewater	43-535460	32,500	(18,500)	14,000
Total MAINTENANCE		33,225	(16,725)	16,500
OTHER				
Capital Outlay	43-513600	21,993	(21,993)	0
Renewal & Replacement	43-513630	12,007	15,612	27,619
Due to Water Fund	43-513910	0	10,000	10,000
Total Other		34,000	3,620	37,619
Total Expenses		140,735	81,055	221,789

Lot Mowing

402-42 Lot Mowing Fund

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>FY 2016</u>
Income				
BILLING				
Lot Mowing Revenue	42-343901	223,276	(1,020)	222,256
Total BILLING		223,276	(1,020)	222,256
OTHER REVENUE SOURCES				
Interest Income	42-361100	250	0	250
Total OTHER REVENUE SOURCES		250	0	250
Total Income		223,526	(1,020)	222,506
Expenses				
PERSONNEL				
Salaries	42-513120	85,818	(28,871)	56,947
FICA	42-513210	6,565	(2,209)	4,356
Pension	42-513220	4,057	(640)	3,417
Health Insurance	42-513230	22,343	(7,131)	15,212
Worker's Comp	42-513240	4,142	(1,413)	2,729
Unemployment Comp	42-513251	731	(234)	497
Total PERSONNEL		123,656	(40,498)	83,158
MANAGEMENT				
Supervisor Fees	42-511110	1,200	0	1,200
Audit	42-513320	5,000	(2,000)	3,000
Training & Conferences	42-513550	1,000	(500)	500
Legal Advertising	42-513480	200	140	340
Memberships	42-513542	175	0	175
Attorney	42-514310	2,800	0	2,800
Total MANAGEMENT		10,375	(2,360)	8,015
FEES				
Tax Collection Fees	42-513318	10,000	0	10,000
Recording Fees & Charges	42-513491	2,000	(500)	1,500
Total FEES		12,000	(500)	11,500
OPERATING				
Computer Services	42-513342	1,000	0	1,000
Refuse Removal	42-513343	360	0	360
Pest Control	42-513344	200	0	200
Telephone	42-513415	1,400	70	1,470
Electric - Offices	42-513430	1,300	60	1,360
Insurance	42-513450	3,000	250	3,250
Office Supplies	42-513510	2,400	(300)	2,100
Postage	42-513520	500	(250)	250
Fuel & Lubricants	42-513525	20,000	2,500	22,500
Shop Tools & Supplies	42-538526	2,800	(800)	2,000
Uniform Rental	42-513527	1,200	0	1,200
Operating Equipment	42-538527	3,000	0	3,000
Total OPERATING		37,160	1,530	38,690
MAINTENANCE				
Janitorial	42-513345	800	0	800
Vehicle Maintenance	42-538466	1,500	(500)	1,000
Lot Mowing Maintenance	42-539460	10,000	0	10,000
Total MAINTENANCE		12,300	(500)	11,800
OTHER				
Capital Outlay	42-513630	15,000	(15,000)	0
Renewal & Replacement	42-513630	13,035	56,308	69,343
Total Other		28,035	41,308	69,343
Total Expenses		223,526	(1,020)	222,506

SUPPORTING INFORMATION

Consultants

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Terry Lewis and Chris Lyon	Lewis, Longman, & Walker 515 N. Flagler Drive Suite 1500 West Palm Beach, FL 33401	(561) 714-1135
Julie Fowler, CPA	CliftonLarsonAllen LLP 435 South Commerce Avenue Sebring, Florida 33870	(863) 385-1577

Definitions of Expenditures

The General Fund is segregated into departments based on activities performed. These departments are Drainage, Parks, Street Lights, Mosquito Control, and General Government.

General Government – All direct costs charged for the performance of the District’s primary activities, as well as the cost of providing executive and management administration.

EXPENDITURES

PERSONNEL

This is payroll for all District employees, which includes salaries, FICA, pension, health insurance, and worker’s compensation insurance. Payroll is shared among the various departments as follows: 26% drainage, 13% general government, 10% parks, 1% mosquito, 31% water, and 10% lot mowing, and 9% wastewater. Job function data is utilized throughout the year to ensure accountability and oversight.

Unemployment Compensation

The District is a reimbursable employer and is not required to pay unemployment taxes quarterly. The only time we pay is if a claim is filed. The District had claims filed that will continue into the upcoming fiscal year.

Supervisor Fee’s

Each supervisor shall be entitled to receive for his or her services an amount set by District Charter. The District anticipates twelve (12) Meetings and all five (5) Board Members receiving fees during fiscal year 2014. This is a shared cost among the general, water, and lot mowing funds. The current rate is \$100 per month, per supervisor.

Audit

The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. The District has contracted with Stroemer and Company, LLC to perform our Fiscal Year 2015 audit. This is a shared cost among the general, water, and lot mowing funds.

Accounting

The District has contracted with CliftonLarsonAllen for accounting support.

Legal Advertising

The District advertises in a local newspaper for monthly meetings, special meetings, public hearings, public bids, etc. This is a shared cost among the general, water, and lot mowing funds.

Planning and Development

Budget item for special projects that occur during the year and require additional time and effort.

Travel

The District follows Florida Statute 112.061 for per diem and travel expenses of public officers, and District employees.

Memberships

The District has memberships in various organizations that benefit the District with valuable assistance in operations, policies and procedures. Some of these memberships include the Florida Association of Special Districts (FASD) and the Employee Association Forum which aides the District in all matters relating to Human Resources. The water department has a membership with Florida Rural Water Association (FRWA) and work with them on an on-going basis analyzing the District's water rate structure. We are also members of Florida Government Finance Officers Association (FGFOA).

Training and Conferences

District Staff is required by State Law to have continuing education credits (CEU's) for various licenses required by the State for drainage, mosquito and water. Additionally, the District provides local training for staff. Throughout the year the District Manager, Assistant District Manager, and the District Administrator attend conferences relating to the operations of the District.

Portal Hosting & Support

The District has a contract with Vistalogix Inc. to host and maintain the District's web portal.

Attorney

The District has a contract with William J. Nielander who is available for general counsel and legal representation.

Legal

In other specialized Chapter 298 legal matters the District has consulted with Lewis, Longman, and Walker.

Engineering

Gene Schriener of Craig A. Smith and Associates (CAS) is the engineer of record for the District.

SL Breeze

The Spring Lake Breeze is a newsletter published and mailed to residents several times a year by the District. In addition to mailings, the newsletter appears on our web site and is also sent electronically to registered users via e-mail.

Grant Management

The District has contracted with Guardian Community Resource Management to manage the 319 Grants, Legislative Appropriations, and SRF Loans.

FEES

Tax Collection Fees

The District contracts with the Highlands County Tax Collector for the non ad-valorem assessment collection of the District Assessments. We are charged a 3% collection fee and have factored in discounts associated for early payments.

Recording Fees and Charges

The District incurs recording fees for filing various legal documents with the Highlands County Clerk of Courts. This is a shared cost among the general, water, and lot mowing funds.

Credit Card Fees

The water department incurs fees from Elavan Corporation and Capital Bankcard for Credit Card Services.

OPERATING

Computer Services

Costs associated with computer systems and software maintenance contracts. This is a shared cost among the general, water, and lot mowing funds.

Refuse Removal

The District contracts with Reliable Sanitation to supply dumpsters for garbage and trash removal at the District Maintenance facilities. This is a shared cost among the general, water, and lot mowing funds.

Pest Control

The District contracts with A-Action Pest Control to perform quarterly pest control service at all District owned facilities. This is a shared cost among the general, water, and lot mowing funds.

Telephone

The District bundled all telephone services (local, long distance, high speed internet) to a Century Link business bundle. This is a shared cost among the general, water, and lot mowing funds.

Electric-Offices

This line item is for both the District Office and the Maintenance Facilities and is a shared cost among the general, water, and lot mowing funds.

Insurance

The District carries general liability and public officials insurance with policies written by Public Risk Insurance Agency (PRIA). This is a shared cost among the general, water, and lot mowing funds. Workmen's Compensation is with Preferred Government Insurance Trust (PGIT).

Office Supplies

Accounting and administrative supplies needed for the day to day business operations of the District. This is a shared cost among the general, water, and lot mowing funds.

Postage

Mailing of accounts payable, packages, correspondence.

Fuel & Lubricants

Costs for diesel, un-leaded, oil, etc. for the operations of equipment and vehicles. This is a shared cost among the general, water, and lot mowing funds based on calculated equipment usage for the various departments.

Shop Tools and Supplies

Costs associated with the purchase of both hand and diagnostic tools and supplies to perform shop maintenance on all District owned equipment, vehicles and facilities. This is a shared cost among the general, water, and lot mowing funds.

Uniform Rental

The District provides uniforms to the field staff and has a contract through UniFirst. This is a shared cost among the general, water, and lot mowing funds.

Chemicals

Various chemicals are used in the operation of the water plant, aquatic weed, and mosquito control programs.

Electric-Pump Station

Electric costs for the operation of two electric pumps at the District pump station.

Electric-Street Lights

Progress Energy charges the District for the rental and operation of all street lights located within the District. It has been calculated that there is a 70% residential benefit factor so the majority of these costs are billed and collected on the property owner's monthly water bill.

Electric-Parks and Median Signs

Electric costs associated with the Community Center, as well as lights at the tennis courts and all of the median entrances in the various villages in the District.

Electric-Water Plant

Electric costs associated with the operation of the District owned Water Treatment Facility.

Operating Equipment

Cost incurred for the upkeep and repair of the District's operating equipment.

Potable Water Quality

The water department takes water samples monthly to ensure the quality of the District's drinking water.

Wastewater Testing

The wastewater department takes weekly samples.

Sludge Removal

Costs associated with hauling sludge from the wastewater plant.

Step System

Costs associated with the operation and maintenance of the wastewater step systems.

Meter Costs

Purchase of new water meters, meter boxes and lids.

Backflow Devices

Purchase and installation of new backflow devices to meet state required guidelines for Backflow Prevention.

MAINTENANCE**Building Maintenance**

Costs associated with the upkeep and maintenance of all District owned buildings

Janitorial

Costs associated with the janitorial upkeep of all District facilities.

Vehicle Maintenance

Costs associated with the upkeep and maintenance of all District owned vehicles. This is a shared cost among the general, water, and lot mowing funds based on calculated vehicle usage for the various departments.

Pump Station Maintenance

Costs associated with the upkeep and maintenance of the Districts pumping station.

Canal Restoration

Costs associated with the supplemental restoration of the Districts waterways.

Park Maintenance

Costs associated with the upkeep and maintenance for all of the District park' s, including the Community Center, Arbuckle Creek Park and the Tennis Courts.

Water Plant Maintenance

Costs associated with the upkeep and maintenance of the District Water Treatment Plant.

Distribution Repairs and Maintenance

Costs associated with the upkeep and maintenance of the Districts potable water distribution system.

Lot Mowing Maintenance

Costs associated with the upkeep and maintenance of the Districts tractors and mowers used for lot mowing.

Hydrants

Costs associated with the testing, upkeep and repair of the Districts Fire Hydrants

OTHER ITEMS

Capital Outlay

Expenses for Capital Equipment purchases.

Renewal and Replacement

To build replacement reserves, as well as for any unforeseen necessary repairs that may occur.

Cross Connection Control

The District has contracted with Hydro-Designs to perform cross connection control inspections on all homes in Spring Lake to comply with the new DEP rules and regulations regarding Backflow Prevention.

Contractual Services

This line item is reserved for contracted help for water and wastewater plant operations

Debt Service

10-year Capital Loan

In 2008 the District obtained a \$700,000 loan from Highlands Independent Bank. This loan was refinanced through Harbor Community Bank in 2015.

Capital Leases

This line item is reserved to track capital equipment lease purchases. Capital leases are generally 36 month purchases with a balloon payment at the end of the 36 month term.

Land Acquisition

Funds set aside for land purchases for the water control plan.

Unreserved Funds

Provides funding for future capital projects as designated by the Board