

SpringLake



ADOPTED

Annual Budget

Fiscal Year 2015

October 1, 2014 – September 30, 2015



Spring Lake Improvement District

Annual Budget

Fiscal Year 2015

October 1, 2014 – September 30, 2015

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
Wendi Allison, Administrative Assistant
Randy Nelson, Drainage Superintendent
Water Dept: JR Clarke, Matt Thompson
Field Staff: Brian Patrick, John Laiosa, Robert Hill, Tony Pyley, Tyler Sapp



District Engineer: Gene Schriner, President, Craig A. Smith Engineering
Attorney's: William J. Nielander, P.A., David Ramba (Tallahassee)
Auditor: Bruce Stratton, Wicks Brown & Williams Co.
Grant Management: Corbett Alday, Guardian Community Resource Mgmt. Inc.

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

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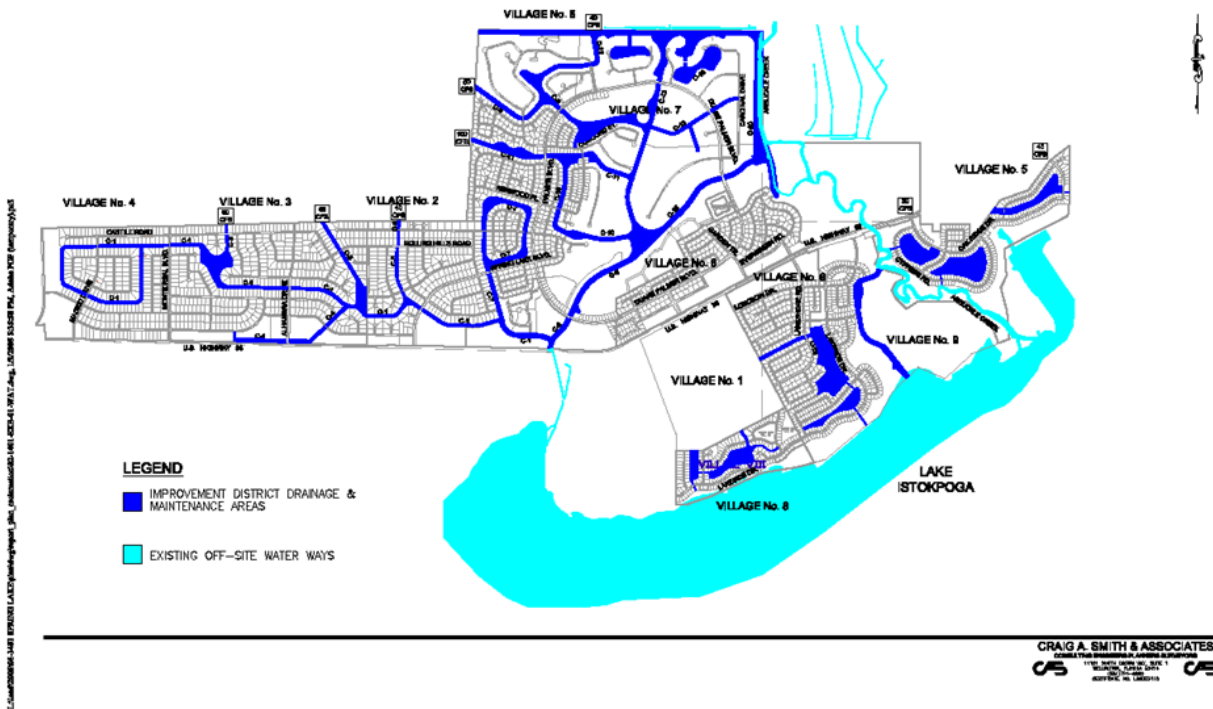
INTRODUCTION

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.

Spring Lake Improvement District (the 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.

EXHIBIT B
WATER WAYS MAP



PROPOSED BUDGET

TO: Brian Acker, Chairman
Gary Behrendt, Vice Chairman
Tim McKenna, Secretary
Bill Lawens, Asst. Secretary
Arlene Klingbiel, Asst. Secretary

FROM: Joe DeCerbo, District Manager
Diane Angell, Administrator

RE: Consider: Draft Annual Budget Fiscal Year 2015

District Staff is pleased to present the Fiscal Year 2015 proposed Budget.

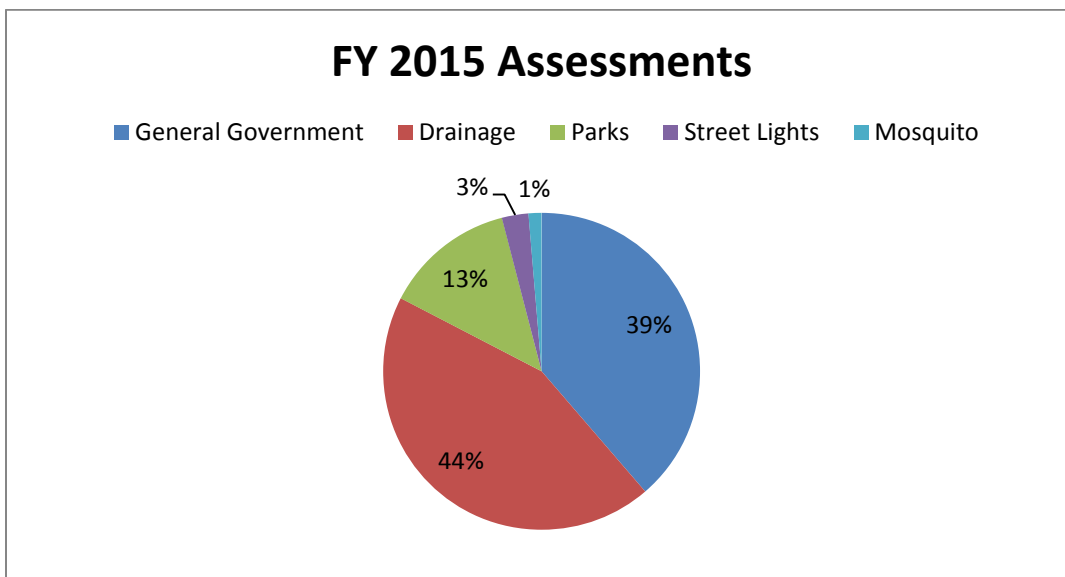
Administrative costs in the 2006 District budget included a District Superintendent, a Management Company, an accountant, a recording secretary, an administrator, and an administrative assistant. The total cost for those positions came to \$192,245. The FY '14 budget for Administrative costs came to \$197,095; less than \$6,000 over an 8 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.

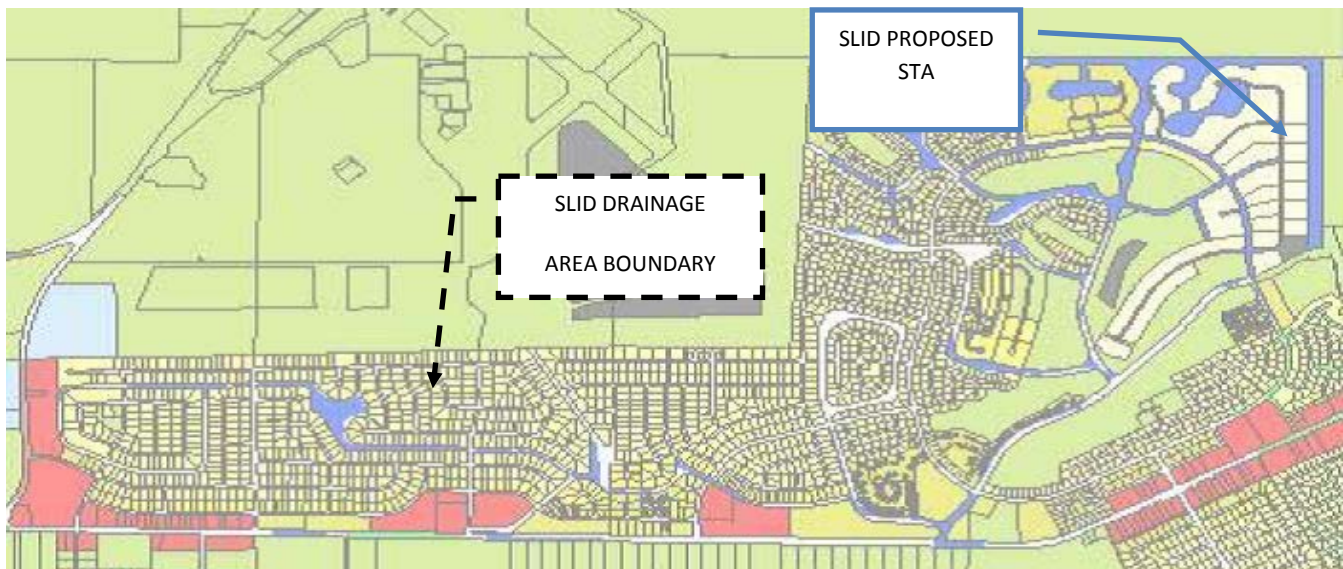
The Assessment for FY 2015 will be:

Taxable Units	3746	\$291.86
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WATER CONTROL PLAN

Background: The northern SLID stormwater management system is presently served by a system of cascading lakes with their respective water control structures. Discharges to Arbuckle Creek are ultimately controlled by a Master Stormwater Pumping Station consisting of 4-65,000 Gallons Per Minute (GPM) pumps. SLID receives and conveys off-site runoff from the SRA (623 acres), FDOT right-of-way (19 acres) and unimproved lands (66 acres) via FDOT's system. SLID is a community consisting primarily of single family residences. The remaining residential uses consist of small percentage multi-family residences. SLID also contains sectors of commercially zoned lands along US 98 and a private golf course. SLID is 60% built out. In all, SLID's pumping station serves 3,016 acres and for all intents and purposes, is considered a regional pumping station.



Current Project: SLID was permitted with a wet detention system of which 85% is constructed to date. In addition to the remaining system to be constructed, SLID has **purchased ~88 acres** of unimproved lands for stormwater purposes. This acquired area was previously zoned for large lot (Estate) subdivisions. Over 70 acres of these lands are contiguous and are proposed as a lake-wetland marsh system under this application and will be known as the SLID Stormwater Treatment Area (STA). The work can be expanded when SLID acquires the remaining parcels to make these lands contiguous. The addition of this STA will provide additional water quality treatment benefits prior to discharging into Arbuckle Creek.

BUDGET CALENDAR

The Current Budget Calendar is as follows:

Date	Activity
April through May	Manager, Administrator, and Working Group develop projected Budget
June 11, 2014	First Draft of Budget presented to Board
July 9, 2014	Second Draft of Budget presented to Board
August 13, 2014	Public Hearing FY 2014 Budget
September 10, 2014	Budget Resolutions presented to Board
September 15, 2014	Assessment Roll submitted to Highlands County Tax Collector
October 1, 2014	Fiscal Year 2015 Approved Budget is implemented

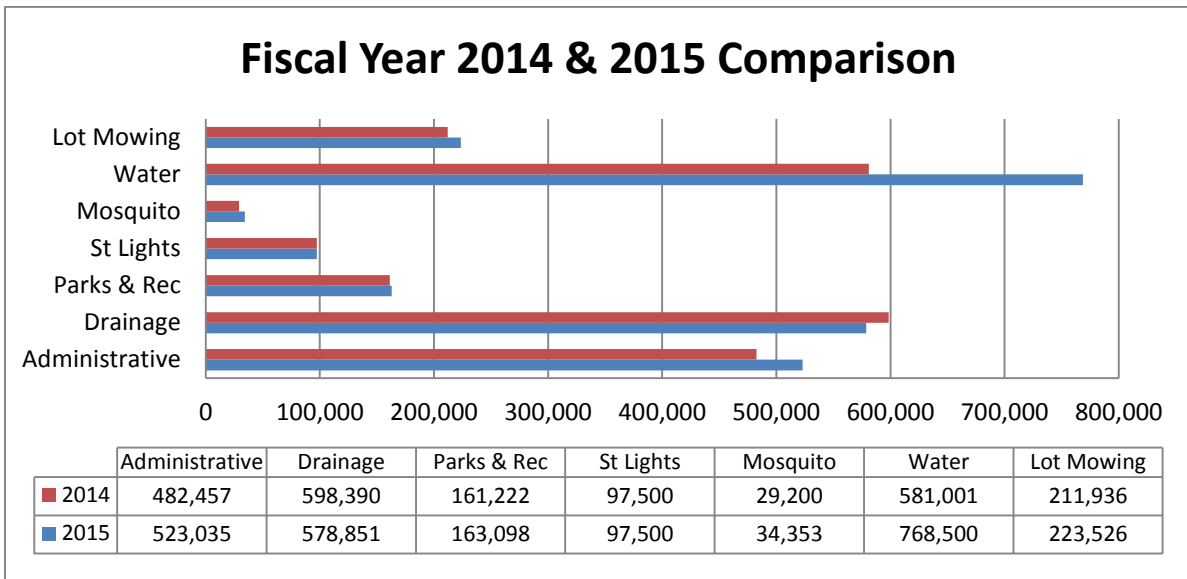
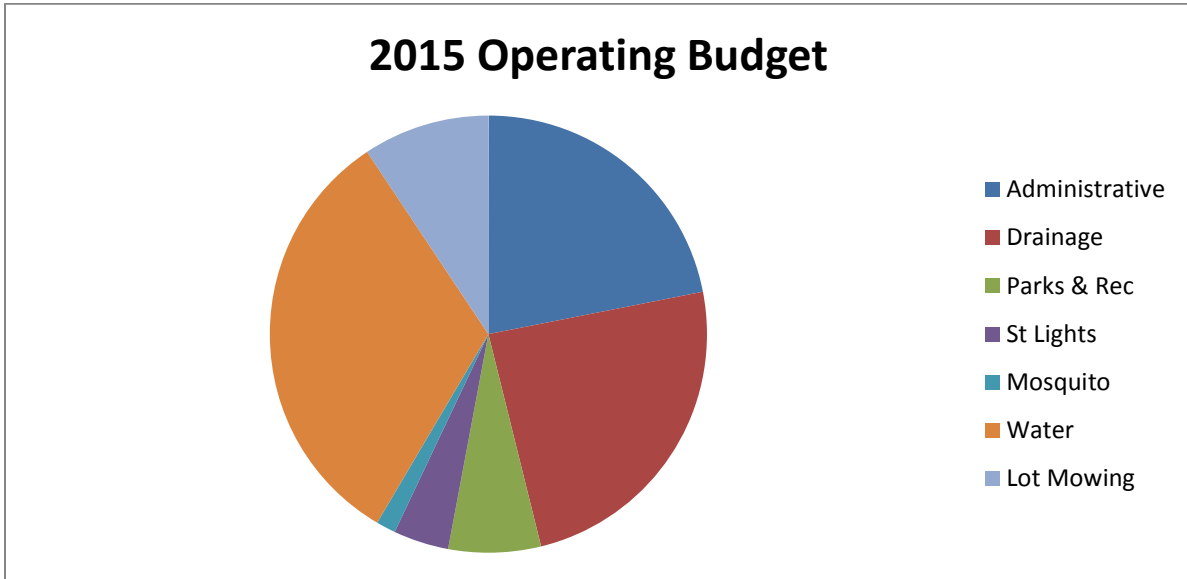
Specific Policies

- 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.

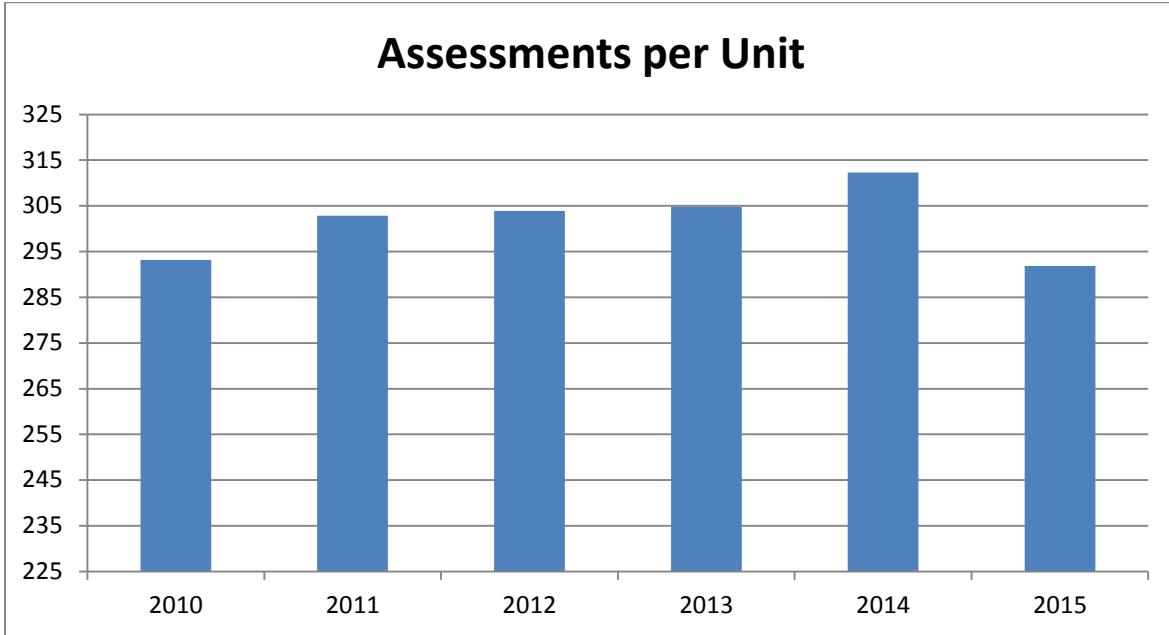


BUDGET OVERVIEW

The following chart summarizes budgeted expenditures by function.



ASSESSMENT PRESENTATION



Assessments FY 2015		
		%
General Government	422,845	38.68%
Drainage	480,351	43.94%
Parks	146,036	13.36%
Street Lights	29,600	2.71%
Mosquito	14,487	1.33%
Total Assessments	1,093,319	100.00%
Taxable Units	3746	\$291.86

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 326 units in Village I. Village I share of the parks and recreation assessment for FY 2015 is:

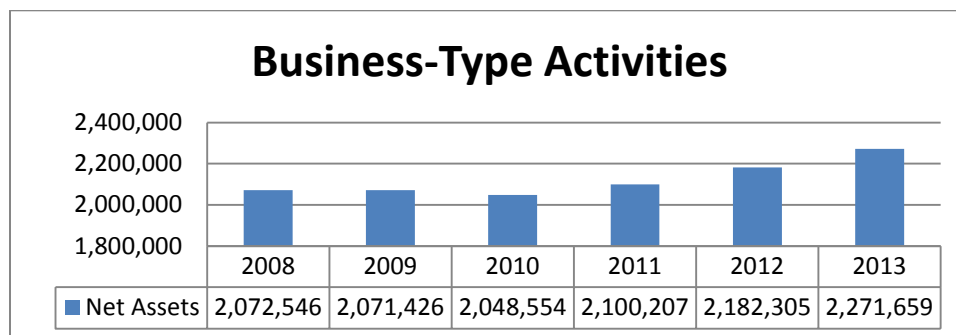
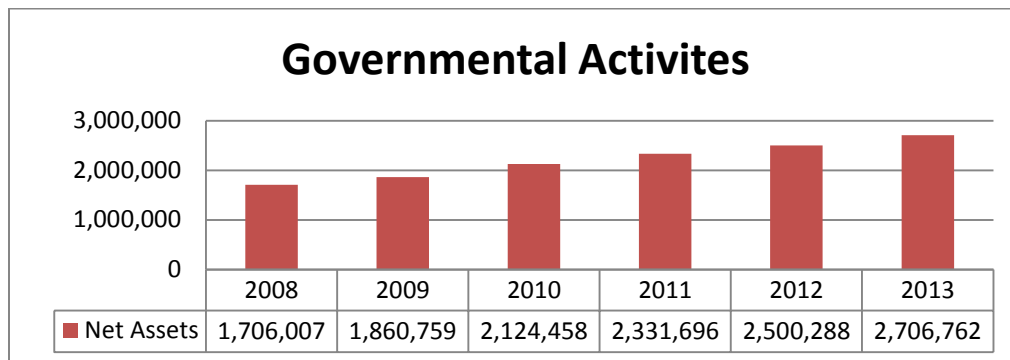
Village I Park's Assessment for FY 2015 is **\$38.98** per unit for a total of **\$12,709**

GENERAL FUND BUDGET

General Fund Combined

		FY 2014	Increase/Decrease	Proposed FY 2015
Income				
TAX ASSESSMENTS				
Drainage Assessment	325200	507,589	(27,238)	480,351
General Govt. Assessment	325200	482,066	(59,221)	422,845
Mosquito Assessments	343900	9,333	5,154	14,487
Parks Assessment	347200	156,869	1,876	158,745
Street Light Assessments	343100	29,600	0	29,600
Total Tax Assessments		1,185,457	(79,429)	1,106,028
BILLING				
County Right of Ways	349400	4,353	0	4,353
Mosquito on Water Bill	349200	19,866	0	19,866
St Lights on Water Bill	349300	67,900	0	67,900
Total Billing		92,119	0	92,119
OTHER REVENUE SOURCES				
Building Lease	362100	6,190	0	6,190
Interest Income	361100	2,000	0	2,000
Miscellaneous Income	369903	0	0	0
Surplus Funds Fwd	369906	83,000	(83,000)	0
Funding from Water	382910	0	190,500	190,500
Total Other Revenue		91,190	107,500	198,690
Total Income		1,368,766	28,071	1,396,837
Expenses				
PERSONNEL				
Salaries	513120	321,048	12,147	333,195
FICA	513210	24,561	928	25,489
Pension	513220	16,792	747	17,539
Health Insurance	513230	57,014	8,524	65,538
Worker's Comp	513240	11,386	(117)	11,270
Unemployment Comp	513251	2,733	(37)	2,696
Total Personnel		433,534	22,193	455,727
MANAGEMENT				
Supervisor Fees	511110	2,700	0	2,700
Accounting	513325	0	6,000	6,000
Audit	513320	10,000	0	10,000
Travel	513400	3,000	0	3,000
Portal Hosting & Support	513410	1,800	0	1,800
Lease Vehicle	513440	4,700	(4,700)	0
Legal Advertising	513480	450	0	450
Planning & Development	513490	2,500	0	2,500
Memberships	513542	3,000	(1,075)	1,925
Training and Conferences	513550	10,000	0	10,000
Attorney	514310	6,300	0	6,300
Legal	514315	19,500	(4,500)	15,000
Engineering	515310	113,000	(83,000)	30,000
SL Breeze	519410	7,500	(1,500)	6,000
Surveys and Appraisals	538650	2,500	(2,500)	0
Grant Management	538340	7,800	0	16,000
Total Management		194,750	(91,275)	111,675
FEES				
Tax Collection Fees	513318	62,000	0	62,000
Recording Fees & Charges	513491	1,000	0	1,000
Total Fees		63,000	0	63,000
OPERATING				
Computer Services	513342	4,500	0	4,500
Refuse Removal	513343	810	0	810
Pest Control	513344	600	0	600
Telephone	513415	3,850	0	3,850
Electric - Offices	513430	2,925	0	2,925
Equipment Lease	513445	75,000	(25,000)	50,000
Insurance	513450	35,750	3,250	39,000

Office Supplies	513510	7,200	(1,800)	5,400
Postage	513520	1,250	0	1,250
Fuel and Lubricants	513525	29,500	0	29,500
Uniforms	513527	3,600	0	3,600
Chemicals	537520	25,000	0	25,000
Electric - Pump Station	538430	8,000	0	8,000
Shop Tools & Supplies	538526	7,000	0	7,000
Operating Equipment	538527	7,000	0	7,000
Electric - Street Lights	541430	95,000	0	95,000
Electric - Parks & Median Signs	572430	3,000	0	3,000
Total Operating		309,985	(23,550)	286,435
MAINTENANCE				
Janitorial	513345	1,800	600	2,400
Building Maintenance	513620	6,000	0	6,000
Maintenance - Pump Station	538460	2,500	0	2,500
Canal Restoration	538465	7,000	0	7,000
Maintenance - Vehicle	538466	8,000	0	8,000
Maintenance - Parks	572460	20,000	0	20,000
Total Maintenance		45,300	600	45,900
CAPTIAL OUTLAY				
Capital Outlay	513600	0	98,500	98,500
Land Acquisition	538610	65,000	(65,000)	0
Total Capital Outlay		65,000	33,500	98,500
DEBT SERVICE				
Principle-Waldron	517710	75,000	8,000	83,000
Principle-HIB	517715	68,000	9,000	77,000
Interest-Waldron	517720	17,000	(8,000)	9,000
Interest-HIB	517725	30,000	(9,000)	21,000
Total Debt Service		190,000	0	190,000
OTHER				
Renewal & Replacement	513630	35,000	12,500	47,500
Unreserved Funds	513900	32,200	27,800	60,000
Due to Water Fund	Create	0		38,100
Total Other		67,200	40,300	145,600
Total Expenses		1,368,769	(18,232)	1,396,837



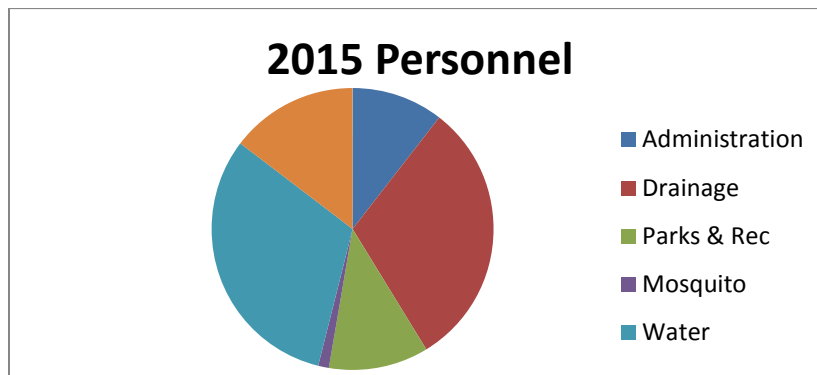
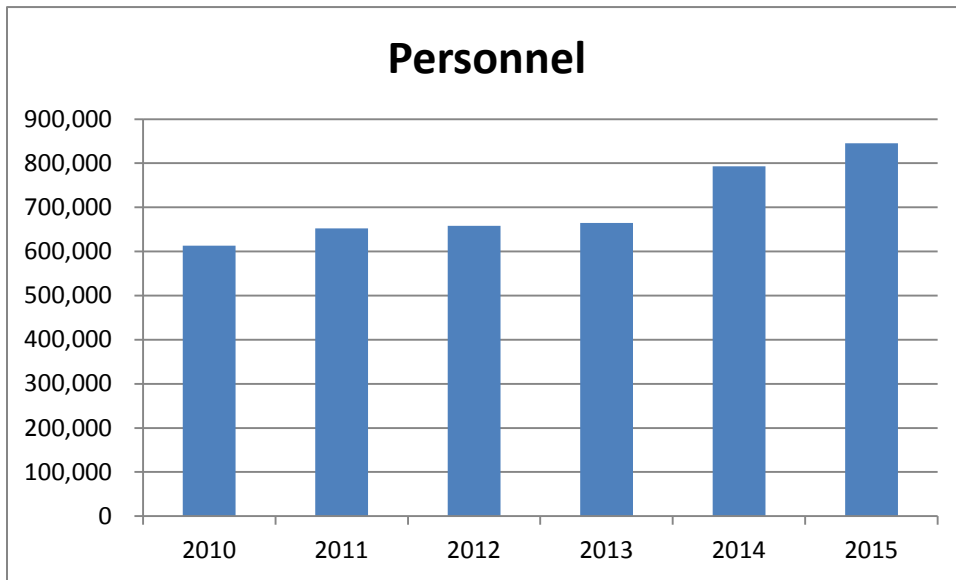
DEPARTMENT SUMMARIES

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 2015 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 2015 are as follows:

\$1.58	per month	Village I
\$1.28	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 several 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 were done at no cost to the District from July thru November of '08, and the results and recommendations were presented to the Board at a public hearing on Thursday, January 15, 2009 at the District office. Tom Gustafson made the presentation prepared by FRWA. Moises Villalpando, groundwater specialist, participated in the meeting and gave an additional update for the Board on groundwater and wellhead protection for the future.

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).

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 1,221 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.

The Fees for Lot Mowing have not increased since 2008. Administration is asking for a modest increase of \$20.00 per lot/commercial acre. This increase in fees will be used towards funding the renewal and replacement fund for replacement of aging tractors.

Proposed Yearly Lot Mowing Rates:

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



DEPARTMENTAL BUDGETS

General Government

001-05 General Government

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
TAX ASSESSMENTS				
General Govt. Assessment	05-325200	482,066	(59,221)	422,845
Total Tax Assessments		482,066	(59,221)	422,845
OTHER REVENUE SOURCES				
Interest Income	05-361100	2,000	0	2,000
Building Lease	05-362100	6,190	0	6,190
Funding from Water	05-382910	0	92,000	92,000
Total Other Revenue		8,190	92,000	100,190
Total Income		490,256	32,779	523,035
Expenses				
PERSONNEL				
Salaries	05-513120	62,844	4,909	67,753
FICA	05-513210	4,808	375	5,183
Pension	05-513220	3,771	294	4,065
Health Insurance	05-513230	8,676	1,192	9,868
Worker's Comp	05-513240	1,485	0	1,485
Unemployment Comp	05-513251	518	8	526
Total Personnel		82,102	6,778	88,880
MANAGEMENT				
Supervisor Fees	05-511110	2,100	0	2,100
Accounting	05-513325	0	6,000	6,000
Audit	05-513320	10,000	0	10,000
Legal Advertising	05-513480	350	0	350
Planning & Development	05-513490	2,500	0	2,500
Travel	05-513400	3,000	0	3,000
Lease Vehicle	05-513440	4,700	(4,700)	0
Memberships	05-513542	3,000	(1,250)	1,750
Training and Conferences	05-513550	3,000	0	3,000
Portal Hosting & Support	05-513410	1,800	0	1,800
Attorney	05-514310	4,900	0	4,900
Legal	05-514315	19,500	(4,500)	15,000
SL Breeze	05-519410	7,500	(1,500)	6,000
Total Management		62,350	(5,950)	56,400
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	0	3,500
Refuse Removal	05-513343	630	0	630
Pest Control	05-513344	200	0	200
Telephone	05-513415	2,450	0	2,450
Electric - Offices	05-513430	2,275	0	2,275
Insurance	05-513450	550	50	600
Office Supplies	05-513510	5,600	(1,400)	4,200
Postage	05-513520	1,000	0	1,000
Equipment Lease	05-513445	75,000	(25,000)	50,000
Total Operating		91,205	(26,350)	64,855
MAINTENANCE				
Building Maintenance	05-513620	6,000	0	6,000
Janitorial	05-513345	600	200	800
Total Maintenance		6,600	200	6,800
DEBT SERVICE				
Principle-Waldron	05-517710	75,000	8,000	83,000
Interest-Waldron	05-517720	17,000	(8,000)	9,000

Principle-HIB	05-517715	68,000	9,000	77,000
Interest-HIB	05-517725	30,000	(9,000)	21,000
Total DEBT SERVICE		190,000	0	190,000
OTHER				
Unreserved Funds	05-513900	32,200	27,800	60,000
Due to Water Fund	create	0	38,100	38,100
Total OTHER		32,200	27,800	98,100
Total Expenses		482,457	2,478	523,035

319 Grant Project

101-08	319 Grant		
Income			
Grant Revenue	08-331390		624,000
Legislative 40% Match	08-331620		416,000
Total Income			1,040,000
Expenses			
Salaries	08-513120		108,990
Fringe Benefits	08-513100		19,618
319 Grant 40% Match	08-538631		287,392
319 Grant Construction	08-538800		624,000
Total Expenses			1,040,000

Drainage

001-01 Drainage

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
TAX ASSESSMENTS				
Drainage Assessment	01-319100	507,589	(27,238)	480,351
Total Tax Assessments		507,589	(27,238)	480,351
OTHER REVENUE SOURCES				
Funding from Water	01-382910	0	98,500	98,500
Surplus Funds Forward	01-369906	83,000	(83,000)	0
Total Other Revenue		83,000	15,500	98,500
Total Income		590,589	(11,738)	578,851
Expenses				
PERSONNEL				
Salaries	01-513120	182,117	8,227	190,344
FICA	01-513210	13,932	629	14,561
Pension	01-513220	10,120	489	10,609
Health Insurance	01-513230	31,785	4,695	36,480
Worker's Comp	01-513240	6,287	(67)	6,221
Unemployment Comp	01-513251	1,549	(13)	1,536
Total Personnel		245,790	13,961	259,751
MANAGEMENT				
Training and Conferences	01-513550	4,000	0	4,000
Survey's & Appraisals	01-538650	2,500	(2,500)	0
Engineering	01-515310	113,000	(83,000)	30,000
Grant Management	01-538340	7,800	8,200	16,000
Total Management		127,300	(77,300)	50,000
FEES				
Tax Collection Fees	01-513318	34,000	0	34,000
Total Fees		34,000	0	34,000
OPERATING				
Insurance	01-513450	30,800	2,800	33,600
Fuel & Lubricants	01-513525	18,000	0	18,000
Shop Tools & Supplies	01-538526	4,900	0	4,900
Uniform Rental	01-513527	2,100	0	2,100
Chemicals	01-537520	15,000	0	15,000
Electric- Pump Station	01-538430	8,000	0	8,000
Operating Equipment	01-538527	3,000	0	3,000
Total Operating		81,800	2,800	84,600
MAINTENANCE				
Vehicle Maintenance	01-538466	5,000	0	5,000
Pump Station Maintenance	01-538460	2,500	0	2,500
Canal Restoration	01-538465	7,000	0	7,000
Total Maintenance		14,500	0	14,500
CAPITAL OUTLAY				
Capital Outlay - Drainage	01-513600	0	98,500	98,500
Land Acquisition	01-538610	65,000	(65,000)	0
Total Capital Outlay		65,000	33,500	98,500
RENEWAL & REPLACEMENT				
Renewal & Replacement - Drainage	01-513630	30,000	7,500	37,500
Total Renewal & Replacement		30,000	7,500	37,500
Total Expenses		598,390	(19,539)	578,851

Parks and Recreation

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
TAX ASSESSMENTS				
Parks Assessment	02-347200	156,869	1,876	158,745
Total Tax Assessments		156,869	1,876	158,745
BILLING				
County Right of Ways	02-349400	4,353	0	4,353
Village I Parks Billing	02-347100			
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		161,222	1,876	163,098
Expenses				
PERSONNEL				
Salaries	02-513120	67,460	(1,001)	66,459
FICA	02-513210	5,161	(77)	5,084
Pension	02-513220	2,743	(37)	2,706
Health Insurance	02-513230	16,028	2,545	18,573
Worker's Comp	02-513240	3,498	(50)	3,449
Unemployment Comp	02-513251	602	(29)	573
Total Personnel		95,492	1,351	96,843
MANAGEMENT				
Supervisor Fees	02-511110	600	0	600
Legal Advertising	02-513480	100	0	100
Training and Conferences	02-513550	1,000	0	1,000
Memberships	02-513542	0	175	175
Attorney	02-514310	1,400	0	1,400
Total Management		3,100	175	3,275
FEES				
Tax Collection Fees	02-513318	7,000	0	7,000
Recording Fees & Charges	02-513491	500	0	500
Total Fees		7,500	0	7,500
OPERATING				
Computer Services	02-513342	1,000	0	1,000
Refuse Removal	02-513343	180	0	180
Pest Control	02-513344	400	0	400
Telephone	02-513415	1,400	0	1,400
Electric- Offices	02-513430	650	0	650
Insurance	02-513450	3,850	350	4,200
Office Supplies	02-513510	1,600	(400)	1,200
Postage	02-513520	250	0	250
Fuel & Lubricants	02-513525	9,000	0	9,000
Shop Tools & Supplies	02-538526	1,400	0	1,400
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	0	3,000
Total Operating		26,930	(50)	26,880
MAINTENANCE				
Janitorial	02-513345	1,200	400	1,600
Vehicle Maintenance	02-538466	2,000	0	2,000
Park Maintenance	02-572460	20,000	0	20,000
Total Maintenance		23,200	400	23,600
CAPITAL OUTLAY				
Capital Outlay - Parks	02-513600	0	0	0
Total Capital Outlay		0	0	0
RENEWAL & REPLACEMENT				
Renewal & Replacement - Parks	02-513630	5,000	0	5,000
Total Renewal & Replacement		5,000	0	5,000
Total Expenses		161,222	1,876	163,098

Street Lighting

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
TAX ASSESSMENTS				
Street Light Assessment	03-343100	29,600	0	29,600
Total Tax Assessments		29,600	0	29,600
BILLING				
St Lights on Water Bill	03-349300	67,900	0	67,900
Total Billing		67,900	0	67,900
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

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
TAX ASSESSMENTS				
Mosquito Assessments	04-343900	9,333	5,154	14,487
Total Tax Assessments		9,333	5,154	14,487
BILLING				
Mosquito on Water Bill	04-349200	19,866	0	19,866
Total BILLING		19,866	0	19,866
OTHER REVENUE SOURCES				
Surplus Funds Forward	04-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		29,199	5,154	34,353
Expenses				
PERSONNEL				
Salaries	04-513120	8,627	13	8,640
FICA	04-513210	660	1	661
Pension	04-513220	158	0	158
Health Insurance	04-513230	525	93	618
Worker's Comp	04-513240	116	0	116
Unemployment Comp	04-513251	64	(3)	61
Total Personnel		10,150	103	10,253
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	550	50	600
Fuel & Lubricants	04-513525	2,500	0	2,500
Shop Tools & Supplies	04-538526	700	0	700
Uniform Rental	04-513527	300	0	300
Chemicals	04-537520	10,000	0	10,000
Operating Equipment	04-538527	1,000	0	1,000
Total Operating		15,050	50	15,100
MAINTENANCE				
Vehicle Maintenance	04-538466	1,000	0	1,000
Total Maintenance		1,000	0	1,000
CAPITAL OUTLAY				
Capital Outlay - Mosquito	04-513600	0	0	0
Total Capital Outlay		0	0	0
RENEWAL & REPLACEMENT				
Renewal & Replacement - Mosquito	04-513630	0	5,000	5,000
Total Renewal & Replacement		0	5,000	5,000
Total Expenses		29,200	5,153	34,353

Water Department

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
BILLING				
Water Revenue	41-343300	572,000	(5,000)	567,000
Impact Fees	41-343301	0	0	0
Meter Fees	41-343302	0	0	0
Backflow Fees	41-343303	0	0	0
Total Billing		572,000	(5,000)	567,000
OTHER REVENUE SOURCES				
Interest Income	41-361100	2,000	0	2,000
Miscellaneous Income	41-369903	7,000	2,000	9,000
Surplus Funds Forward	41-369906	0	190,500	190,500
Total Other Revenue		9,000	192,500	201,500
Total Income		581,000	187,500	768,500
Expenses				
PERSONNEL				
Salaries	41-513120	182,702	15,795	198,497
FICA	41-513210	13,977	1,208	15,185
Pension	41-513220	10,509	846	11,355
Health Insurance	41-513230	27,738	5,524	33,262
Worker's Comp	41-513240	5,891	148	6,039
Unemployment Comp	41-513251	1,528	45	1,573
Total PERSONNEL		242,345	23,567	265,912
MANAGEMENT				
Supervisor Fees	41-511110	2,100	0	2,100
Audit	41-513320	5,000	0	5,000
Legal Advertising	41-513480	350	0	350
Training & Conferences	41-513550	5,000	0	5,000
Memberships	41-513542	1,500	1,400	2,900
Attorney	41-514310	4,900	0	4,900
Engineering	41-515310	5,000	0	5,000
Total MANAGEMENT		23,850	1,400	25,250
FEES				
Credit Card Fees	41-513492	3,500	0	3,500
Recording Fees & Charges	41-513491	1,000	0	1,000
Total FEES		4,500	0	4,500
OPERATING				
Computer Services	41-513342	7,500	0	7,500
Refuse Removal	41-513343	630	0	630
Pest Control	41-513344	200	0	200
Telephone	41-513415	4,950	0	4,950
Electric - Offices	41-513430	2,275	0	2,275
Insurance	41-513450	16,500	1,500	18,000
Office Supplies	41-513510	5,600	(1,400)	4,200
Postage	41-513520	3,500	1,000	4,500
Fuel & Lubricants	41-513525	7,500	0	7,500
Shop Tools & Supplies	41-538526	4,200	0	4,200
Uniform Rental	41-513527	1,200	500	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	0	18,000
Hydrants	41-533630	10,000	0	10,000
Meter Costs	41-533635	1,000	0	1,000
Chemicals	41-537520	20,000	0	20,000
Operating Equipment	41-538527	3,000	0	3,000
Backflow Valves	41-533636	7,000	3,000	10,000
Total OPERATING		135,245	4,600	139,845
MAINTENANCE				
Janitorial	41-513345	600	200	800
Vehicle Maintenance	41-538466	3,000	0	3,000

Water Plant Maintenance	41-533460	20,000	0	20,000
Building Maintenance	41-513620	4,000	(2,000)	2,000
Total MAINTENANCE		27,600	(1,800)	25,800
CAPITAL OUTLAY				
Capital Outlay	41-513600	28,361	(25,668)	2,693
Total CAPITAL OUTLAY		28,361	(25,668)	2,693
RENEWAL & REPLACEMENT				
Renewal & Replacement	41-513630	100,000	0	100,000
Total RENEWAL & REPLACEMENT		100,000	0	100,000
CONTRACTUAL SERVICES				
Contractual Services	41-533340	4,000	0	4,000
Total CONTRACTUAL SERVICES		4,000	0	4,000
OTHER				
Cross Connection Control	41-533495	15,100	(5,100)	10,000
Interfund Group Transfer to GF	41-581910	0	190,500	190,500
Total Other		15,100	185,400	200,500
Total Expenses		581,001	187,499	768,500

Lot Mowing

		<u>FY 2014</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2015</u>
Income				
BILLING				
Lot Mowing Revenue	42-343901	196,685	26,591	223,276
Total BILLING		196,685	26,591	223,276
OTHER REVENUE SOURCES				
Interest Income	42-361100	250	0	250
Surplus Funds Forward	42-369906	15,000	(15,000)	0
Total OTHER REVENUE SOURCES		15,250	(15,000)	250
Total Income		211,935	11,591	223,526
Expenses				
PERSONNEL				
Salaries	42-513120	82,955	2,863	85,818
FICA	42-513210	6,346	219	6,565
Pension	42-513220	3,933	124	4,057
Health Insurance	42-513230	19,168	3,175	22,343
Worker's Comp	42-513240	4,175	(34)	4,142
Unemployment Comp	42-513251	740	(9)	731
Total PERSONNEL		117,317	6,339	123,656
MANAGEMENT				
Supervisor Fees	42-511110	1,200	0	1,200
Audit	42-513320	5,000	0	5,000
Training & Conferences	42-513550	1,000	0	1,000
Legal Advertising	42-513480	200	0	200
Memberships	42-513542	0	175	175
Attorney	42-514310	2,800	0	2,800
Total MANAGEMENT		10,200	175	10,375
FEES				
Tax Collection Fees	42-513318	10,000	0	10,000
Recording Fees & Charges	42-513491	2,000	0	2,000
Total FEES		12,000	0	12,000
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	0	1,400
Electric - Offices	42-513430	1,300	0	1,300
Insurance	42-513450	2,750	250	3,000
Office Supplies	42-513510	3,200	(800)	2,400
Postage	42-513520	500	0	500
Fuel & Lubricants	42-513525	20,000	0	20,000
Shop Tools & Supplies	42-538526	2,800	0	2,800
Uniform Rental	42-513527	1,200	0	1,200
Operating Equipment	42-538527	3,000	0	3,000
Total OPERATING		37,710	(550)	37,160
MAINTENANCE				
Janitorial	42-513345	600	200	800
Vehicle Maintenance	42-538466	1,500	0	1,500
Lot Mowing Maintenance	42-539460	10,000	0	10,000
Total MAINTENANCE		12,100	200	12,300
OTHER				
Capital Outlay	42-513630	15,000	0	15,000
Renewal & Replacement	42-513630	7,609	5,426	13,035
Total Other		22,609	5,426	28,035
Total Expenses		211,936	11,590	223,526

SUPPORTING INFORMATION

Consultants

Gene Schriener and Orlando Rubio	Craig A. Smith and Associates 7777 Glades Road Suite 410 Boca Raton, Florida 33434	(561) 314-4445
William J. Nielander	Nielander Law Firm 172 E Interlake Boulevard Lake Placid, Florida 33852	(863) 465-8181
Bruce Stratton	Wicks, Brown, Williams CPA 165 E Interlake Boulevard Lake Placid, Florida 33852	(863) 699-5544
Tom Gustafson	Florida Rural Water Association 2970 Wellington Circle Tallahassee, Florida 32309	(352) 267-1302
Corbett Alday	Guardian Community Resource Mgmt. 930 Marcum Road Suite 3 Lakeland, Florida 33809	(863) 937-9035
David Ramba	Ramba Consulting 120 S Monroe Street Tallahassee, Florida 32301	(850) 727-7087
Terry Lewis and Chris Lyon	Lewis, Longman, & Walker 515 N. Flagler Drive Suite 1500 West Palm Beach, FL 33401	(561) 714-1135

Vehicle and Equipment Analysis

<u>Asset ID</u>	<u>Acquisition Date</u>	<u>Description</u>	<u>Cost</u>	<u>Beginning Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
General Fund						
G-120	3/6/2007	Dyna-Fog Typhoon 2 Fogger	6,680.00	6,282.36	6,282.36	397.64
G-122	12/27/2006	1/2 CAT 416 Backhoe	22,656.54	21,847.38	21,847.38	809.16
G-123	1/16/2007	2007 Ford 350 Dump Truck	31,666.00	30,158.12	30,158.12	1,507.88
G-124	2/6/2007	2007 Ford Ranger	11,526.50	11,526.50	11,526.50	0.00
G-125	5/15/2007	2 EZ-GO Golf Carts	10,729.24	10,729.24	10,729.24	0.00
G-147	12/3/2007	2008 Ford F150	13,000.00	7,583.29	7,583.29	5,416.71
G-152	7/8/2009	Utility Trailer	1,228.50	522.14	522.14	706.36
G-155	9/6/2010	John Deere 997 Commercial L.C.D. (3/4)	7,500.00	3,303.63	3,303.63	4,196.37
G-157	8/25/2010	Hardee LR50160 Boom Mower	16,645.00	7,331.67	7,331.67	9,313.33
G-178	11/29/2011	John Deere Billy Goat Lawn Vacuum	1,550.00	568.29	568.29	981.71
G-183	11/9/2011	John Deere Gator	11,465.24	4,203.95	4,203.95	7,261.29
G-184	10/21/2011	Carolina Skiff (The Boat House)	7,085.12	2,716.02	2,716.02	4,369.10
G-189	8/22/2012	1/2 Shop Generator	12,087.50	1,309.49	1,309.49	10,778.01
G-198	5/31/2013	Hustler Zero Turn Lawn Mower	10,636.10	709.08	709.08	9,927.02
G-207	9/12/2013	Caterpillar Boom Mower	158,402.00	0.00	0.00	158,402.00
G-80	9/30/1975	Boat Trailer	500.00	500.00	500.00	0.00
G-95	10/29/2002	2 Ford Rangers	22,541.00	22,541.00	22,541.00	0.00
G-208	4/18/2014	2014 Ford Escape	<u>27,608.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,608.00</u>
Totals			<u>373,506.74</u>	<u>131,832.16</u>	<u>131,832.16</u>	<u>241,674.58</u>
Lot Mowing						
L-15	5/24/2005	15 Rhino Mower	11,953.00	11,953.00	11,953.00	0.00
L-17	5/29/2007	John Deere Gator	6,850.00	6,197.64	6,197.64	652.36
L-18	6/15/2007	John Deere 6615 Tractor	45,376.00	41,054.55	41,054.55	4,321.45
L-19	6/19/2007	John Deere 6615 Tractor	45,171.55	40,331.89	40,331.89	4,839.66
L-20	6/26/2007	John Deere 6415 Tractor	41,433.34	36,994.01	36,994.01	4,439.33
L-21	4/24/2007	Rhino FR15 Mower	11,779.00	10,797.44	10,797.44	981.56
L-22	5/15/2007	Rhino FR15 Mower	<u>11,679.00</u>	<u>10,705.81</u>	<u>10,705.81</u>	<u>973.19</u>
Totals			<u>174,241.89</u>	<u>158,034.34</u>	<u>158,034.34</u>	<u>16,207.55</u>
Water Fund						
W-104	6/9/2009	F250 Utility Truck	22,303.82	19,329.96	19,329.96	2,973.86
W-107	9/6/2010	John Deere 997 Commercial L.C.D. (1/4)	1,379.25	607.54	607.54	771.71
W-128	10/3/2011	Ford F-150	19,328.99	12,349.12	12,349.12	6,979.87
W-129	5/7/2012	Vacton Trailer (Southern Sewer)	7,630.10	2,034.71	2,034.71	5,595.39
W-130	5/16/2012	De-Watering Pump (USA Blue Book)	561.90	249.75	249.75	312.15
W-134	8/22/2012	1/2 Shop Generator	12,087.50	1,309.49	1,309.49	10,778.01
W-73	8/17/2004	Honda Mud Pump	2,103.98	955.61	955.61	1,148.37
W-90	12/27/2006	1/2 Cat 416 Backhoe	22,656.54	21,847.38	21,847.38	809.16
W-146	10/10/2013	2014 F250 Utility Truck	<u>22,964.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,964.00</u>
Totals			<u>111,016.08</u>	<u>58,683.56</u>	<u>58,683.56</u>	<u>52,332.52</u>

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: 31% drainage, 10% general government, 12% parks, 1% mosquito, 31% water, and 15% lot mowing. 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 2015. 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. This is a shared cost among the general, water, and lot mowing funds.

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), and the Florida Stormwater Association.

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.

Survey's and Appraisals

Costs associated with the survey and appraisal of lands relative to the water control plan.

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, and David Ramba, our Legislative Counsel in Tallahassee.

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 up to 7 times a year by the District to keep the landowners and residents informed of the works of the District.

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.

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.

Building Maintenance

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

Potable Water Quality

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

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.

Equipment Lease

The District entered a 3 year lease agreement with Ringpower Corporation for a Catapillar Excavator and in 2013 for a 30' Boom Mower.

MAINTENANCE

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, specifically de-silting.

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 temporary help at the water plant and District office.

Debt Service

10-year Capital Loan

In 2008 the District obtained a \$700,000 loan from Highlands Independent Bank. This loan is payable over a 10-year period.

Conceptual Permit Compliance

This item represents payment for the 47 acres purchased in FY 2010.

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