

Spring Lake Improvement District
General Fund Combined
FY 2025 Proposed Budget
October 1, 2024 through September 30, 2025

2nd DRAFT

	<u>Department</u>	<u>GL Code</u>	<u>FY2024</u> <u>Adopted</u>	<u>Increase/Decrease</u>	<u>FY2025</u> <u>Proposed</u>
Income					
TAX ASSESSMENTS	<i>Drainage</i>	319100	343,214	(12,981)	330,233
	<i>General Govt.</i>	325200	397,913	10,364	408,277
	<i>St. Lights</i>	343100	128,975	0	128,975
	<i>Mosquito</i>	343900	34,530	424	34,954
	<i>Parks</i>	347200	<u>211,768</u>	<u>195,789</u>	<u>407,557</u>
Total Tax Assessments			<u>1,116,400</u>	<u>193,595</u>	<u>1,309,995</u>
BILLING					
County Right of Ways	<i>Parks</i>	349400	4,353	45,647	50,000
County Parks	<i>Parks</i>	Create	<u>0</u>	<u>75,000</u>	<u>75,000</u>
Total Billing			<u>4,353</u>	<u>45,647</u>	<u>125,000</u>
OTHER REVENUE SOURCES					
Building Lease	<i>General Govt.</i>	362100	6,190	0	6,190
Interest Income	<i>Drainage</i>	361100	500	0	500
	<i>General Govt.</i>		1,000	0	1,000
	<i>Mosquito</i>		25	0	25
	<i>Parks</i>		50	0	50
	<i>St. Lights</i>		25	0	25
Surplus Funds Fwd	<i>General Govt.</i>	369906	30,000	(30,000)	0
	<i>Parks</i>		0	0	0
Total Other Revenue			<u>37,790</u>	<u>(30,000)</u>	<u>7,790</u>
Total Income			1,158,543	209,242	1,442,785
Expenses					
PERSONNEL					
Salaries	<i>Drainage</i>	513120	127,173	(16,796)	110,377
	<i>Parks</i>		95,011	92,248	187,259
	<i>Mosquito</i>		14,242	(1,373)	12,869
	<i>General Govt.</i>		146,074	(15,529)	130,545
FICA	<i>Drainage</i>	513210	9,745	(1,301)	8,444
	<i>Parks</i>		7,146	7,179	14,325
	<i>Mosquito</i>		1,299	(315)	984
	<i>General Govt.</i>		11,045	(1,058)	9,987
Pension	<i>Drainage</i>	513220	7,643	(1,020)	6,623
	<i>Parks</i>		5,605	2,436	8,041
	<i>Mosquito</i>		1,019	(247)	772
	<i>General Govt.</i>		8,662	(829)	7,833
Health Insurance	<i>Drainage</i>	513230	26,698	(6,562)	20,136
	<i>Parks</i>		19,578	14,113	33,691
	<i>Mosquito</i>		3,560	(1,955)	1,605

Spring Lake Improvement District
General Fund Combined
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2nd DRAFT

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	<i>General Govt.</i>		30,257	(9,138)	21,120
Worker's Comp	<i>Drainage</i>	513240	5,625	(500)	5,125
	<i>Parks</i>		4,125	6,375	10,500
	<i>Mosquito</i>		750	(450)	300
	<i>General Govt.</i>		6,375	(2,375)	4,000
Unemployment Comp	<i>Drainage</i>	513251	750	(122)	628
	<i>Parks</i>		550	515	1,065
	<i>Mosquito</i>		100	(27)	73
	<i>General Govt.</i>		<u>850</u>	<u>(107)</u>	<u>743</u>
Total Personnel			<u>533,882</u>	<u>63,163</u>	<u>597,045</u>
OPERATING					
Accounting	<i>General Govt.</i>	513325	12,000	1,500	13,500
Attorney	<i>General Govt.</i>	514310	4,200	0	4,200
	<i>Parks</i>		1,400	0	1,400
Audit	<i>General Govt.</i>	513320	10,000	0	10,000
Building Maintenance	<i>General Govt.</i>	513620	3,000	0	3,000
Chemicals	<i>Drainage</i>	537520	10,000	4,000	14,000
	<i>Mosquito</i>		5,000	4,000	9,000
Computer Services	<i>General Govt.</i>	513342	6,000	0	6,000
	<i>Parks</i>		3,000	0	3,000
District Festival	<i>Parks</i>	574000	0	0	0
District Water Usage	<i>General Govt.</i>	513435	7,800	0	7,800
Electric - Offices	<i>General Govt.</i>	513430	2,400	0	2,400
	<i>Parks</i>		800	0	800
Electric - Parks & Median Signs	<i>Parks</i>	572430	4,000	500	4,500
Electric - Pump Station	<i>Drainage</i>	538430	10,000	1,500	11,500
Electric - Street Lights	<i>St. Lights</i>	541430	120,000	0	120,000
Engineering	<i>Drainage</i>	515310	18,000	0	18,000
Fuel and Lubricants	<i>Drainage</i>	513525	17,000	1,000	18,000
	<i>Mosquito</i>		1,500	500	2,000
	<i>Parks</i>		12,000	1,000	13,000
Grant Management	<i>General Govt.</i>	538340	0	7,500	7,500
	<i>Parks</i>		0	7,500	7,500
Insurance	<i>Drainage</i>	513450	41,580	1,320	42,900
	<i>General Govt.</i>		1,260	40	1,300
	<i>Mosquito</i>		1,260	40	1,300
	<i>Parks</i>		6,300	200	6,500
Janitorial	<i>General Govt.</i>	513345	1,200	300	1,500
	<i>Parks</i>		2,400	600	3,000
Legal Advertising	<i>General Govt.</i>	513480	300	0	300
	<i>Parks</i>	513480	100	0	100
Maintenance - Parks	<i>Parks</i>	572460	25,000	0	25,000

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FY 2025 Proposed Budget
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2nd DRAFT

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Maintenance - Pump Station	<i>Drainage</i>	538460	5,000	0	5,000
Maintenance - Vehicle	<i>Drainage</i>	538466	1,500	0	1,500
	<i>Mosquito</i>		1,000	0	1,000
	<i>Parks</i>		1,500	0	1,500
Maintenance- Canal	<i>Drainage</i>	538465	2,500	2,500	5,000
Memberships	<i>General Govt.</i>	513542	3,000	0	3,000
	<i>Parks</i>		300	0	300
Office Supplies	<i>General Govt.</i>	513510	4,200	0	4,200
	<i>Parks</i>		1,400	0	1,400
Operating Equipment	<i>Drainage</i>	538527	3,000	1,500	4,500
	<i>Mosquito</i>		500	0	500
	<i>Parks</i>		2,000	1,000	3,000
Pest Control	<i>General Govt.</i>	513344	200	0	200
	<i>Parks</i>		400	0	400
Planning & Development	<i>General Govt.</i>	513490	5,000	0	5,000
Portal Hosting & Support	<i>General Govt.</i>	513410	3,500	0	3,500
Postage	<i>General Govt.</i>	513520	300	0	300
	<i>Parks</i>		100	0	100
Recording Fees & Charges	<i>General Govt.</i>	513491	100	0	100
Refuse Removal	<i>General Govt.</i>	513343	1,050	0	1,050
	<i>Parks</i>		2,750	0	2,750
Shop Tools & Supplies	<i>Drainage</i>	538526	6,000	1,500	7,500
	<i>Mosquito</i>		1,000	250	1,250
	<i>Parks</i>		2,000	500	2,500
SL Breeze	<i>General Govt.</i>	519410	4,500	0	4,500
Supervisor Fees	<i>General Govt.</i>	511110	1,800	0	1,800
	<i>Parks</i>		600	0	600
Tax Collection Fees	<i>Drainage</i>	513318	15,000	0	15,000
	<i>General Govt.</i>		15,000	0	15,000
	<i>Mosquito</i>		1,200	0	1,200
	<i>Parks</i>		7,000	0	7,000
	<i>St. Lights</i>		4,000	0	4,000
Telephone	<i>General Govt.</i>	513415	2,790	60	2,850
	<i>Parks</i>		4,230	20	4,250
Training and Conferences	<i>Drainage</i>	513550	4,000	0	4,000
	<i>General Govt.</i>		12,000	0	12,000
	<i>Mosquito</i>		500	0	500
	<i>Parks</i>		0	0	0
Travel	<i>General Govt.</i>	513400	5,000	0	5,000
Uniforms	<i>Drainage</i>	513527	2,500	0	2,500

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2nd DRAFT

		<u>FY2024</u>		<u>FY2025</u>
	<i>Mosquito</i>	625	0	625
	<i>Parks</i>	<u>1,875</u>	<u>0</u>	<u>1,875</u>
Total Operating		<u>458,420</u>	<u>38,830</u>	<u>497,250</u>
 CAPTIAL OUTLAY				
Capital Outlay	<i>Drainage</i>	513600	0	0
	<i>Parks</i>	0	<u>182,250</u>	182,250
	<i>General Govt.</i>	0	<u>0</u>	0
	<i>Mosquito</i>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay		<u>0</u>	<u>182,250</u>	<u>182,250</u>
 DEBT SERVICE				
Principal-First Southern	<i>General Govt.</i>	517735	22,000	0
Interest-First Southern	<i>General Govt.</i>	517745	17,500	0
SRF - STA Loan	<i>General Govt.</i>	517712	65,740	0
Total Debt Service		<u>105,240</u>	<u>0</u>	<u>105,240</u>
 RENEWAL & REPLACEMENT				
Renewal & Replacement	<i>Drainage</i>	513630	30,000	0
	<i>Mosquito</i>	1,000	0	1,000
	<i>Parks</i>	5,000	<u>0</u>	5,000
	<i>Street Lights</i>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Renewal & Replacement		<u>41,000</u>	<u>0</u>	<u>41,000</u>
 OTHER				
Unreserved Funds	<i>General Govt.</i>	513900	<u>20,000</u>	<u>0</u>
Total Other		<u>20,000</u>	<u>0</u>	<u>20,000</u>
 Total Expenses		 1,158,542	 284,243	 1,442,785
 Net Income		 1		 0

General Fund Units **3743 \$337.34** per unit
Village I Units **338 \$140.04** per unit
Total Units **4081**

General Fund

Drainage	330,233	\$88.23	25%
General Govt.	408,277	\$109.08	31%
St. Lights	128,975	\$31.60	10%
Mosquito	34,954	\$8.57	3%
Parks	<u>407,557</u>	<u>\$99.87</u>	<u>31%</u>
	\$1,309,995	\$337.34	100%

**Spring Lake Improvement District
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 FY 2025 Proposed Budget
 October 1, 2024 through September 30, 2025**

2nd DRAFT

FY2024

FY2025

Village I Share

Parks	33,755	71.3%	99.87
Mosquito	2,895	6.1%	8.57
Street Lights	<u>10,682</u>	<u>22.6%</u>	<u>31.60</u>
Village I Share	\$ 47,332	100%	140.04

Spring Lake Improvement District
Water Fund
FY 2025 Proposed Budget
October 1, 2024 through September 30, 2025

2nd DRAFT

	GL Code	FY 2024 Adopted	Increase/Decrease	FY 2025 Proposed
Income				
BILLING				
Water Revenue	343300	950,265	46,644	996,909
Water Capacity Fees	324210	0	0	0
Meter Fees	343302	0	0	0
Backflow Fees	343303	<u>0</u>	0	<u>0</u>
Total Billing		<u>950,265</u>	46,644	<u>996,909</u>
OTHER REVENUE SOURCES				
Interest Income	361100	2,000	0	2,000
Miscellaneous Income	369903	5,000	0	5,000
Surplus Funds Fwd	369906	<u>0</u>	<u>75,000</u>	<u>75,000</u>
Total Other Revenue		<u>7,000</u>	<u>75,000</u>	<u>82,000</u>
Total Income		957,265	121,644	1,078,909
Expenses				
PERSONNEL				
Salaries	513120	243,698	(22,627)	221,071
FICA	513210	18,841	(1,929)	16,912
Pension	513220	14,777	(1,513)	13,264
Health Insurance	513230	51,615	284	51,899
Worker's Comp	513240	10,875	(1,175)	9,700
Unemployment Comp	513251	<u>1,450</u>	<u>(192)</u>	<u>1,258</u>
Total Personnel		<u>341,256</u>	<u>(27,152)</u>	<u>314,104</u>
OPERATING				
Attorney	514310	4,200	0	4,200
Audit	513320	10,000	0	10,000
Backflow Valves	533636	10,000	0	10,000
Building Lease	533440	6,190	0	6,190
Building Maintenance	513620	1,000	0	1,000
Chemicals	537520	27,500	0	27,500
Computer Services	513342	17,000	0	17,000
Contractual Services	533340	1,000	0	1,000
Cross Connection	533495	2,500	0	2,500
Electric - Offices	513430	2,400	0	2,400
Electric - Water Plant	533430	28,000	0	28,000
Fuel & Lubricants	513525	10,000	0	10,000
Grant Management	538340	24,000	(16,500)	7,500
Hydrant Maintenance	533630	15,000	0	15,000
Insurance	513450	44,100	1,400	45,500
Janitorial	513345	1,200	300	1,500

Spring Lake Improvement District
Water Fund
FY 2025 Proposed Budget
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2nd DRAFT

		<u>FY 2024</u>		<u>FY 2025</u>
	GL Code	Adopted	<u>Increase/Decrease</u>	Proposed
Legal Advertising	513480	300	0	300
Memberships	513542	2,500	0	2,500
Meter Costs	533635	0	0	0
Office Supplies	513510	4,200	0	4,200
Operating Equipment	538527	5,000	2,000	7,000
Pest Control	513344	200	0	200
Postage	513520	4,500	0	4,500
Potable Water Quality	533348	5,000	0	5,000
Recording Fees & Charges	513491	250	0	250
Refuse Removal	513343	1,050	0	1,050
Shop Tools & Supplies	538526	6,000	1,500	7,500
SL Breeze	519410	4,500	0	4,500
Supervisor Fees	511110	1,800	0	1,800
Telephone	513415	6,090	60	6,150
Training & Conferences	513550	5,000	0	5,000
Uniform Rental	513527	3,741	9	3,750
Vehicle Maintenance	538466	4,000	1,000	5,000
Water Distribution R & M	533525	65,000	0	65,000
Water Plant Maintenance	533460	<u>10,000</u>	<u>5,000</u>	<u>15,000</u>
Total Operating		<u>333,221</u>	<u>(5,231)</u>	<u>327,990</u>
CAPITAL OUTLAY				
Capital Outlay	513600	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
DEBT SERVICE				
SRF - Water Design	533715	53,000	0	53,000
SRF - Water Construction	533716	<u>156,028</u>	<u>156,028</u>	<u>312,056</u>
Total Debt Service		<u>209,028</u>	<u>156,028</u>	<u>365,056</u>
RENEWAL & REPLACEMENT				
Renewal & Replacement	513630	<u>73,760</u>	<u>(2,001)</u>	<u>71,759</u>
Total Renewal & Replacement		<u>73,760</u>	<u>(2,001)</u>	<u>71,759</u>
Total Expenses		957,265	121,644	1,078,909
Net Income		0		0

Spring Lake Improvement District
Wastewater Fund
FY 2025 Proposed Budget
October 1, 2024 through September 30, 2025

2nd DRAFT

		<u>FY 2024</u>		<u>FY 2025</u>
	GL Code	Adopted	<u>Increase/Decrease</u>	Proposed
Income				
Wastewater Revenue	343500	<u>475,914</u>	<u>1,480</u>	<u>477,394</u>
Total BILLING		<u>475,914</u>	<u>1,480</u>	<u>477,394</u>
OTHER REVENUE SOURCES				
Interest Income	361100	200	0	200
Surplus Funds Forward	369906	0	0	0
Loan from General Fund	369904	<u>0</u>	<u>0</u>	<u>0</u>
Total OTHER REVENUE SOURCES		<u>200</u>	<u>0</u>	<u>200</u>
Total Income		476,114	1,480	477,594
Expenses				
PERSONNEL				
Salaries	513120	115,778	3,972	119,750
FICA	513210	8,446	715	9,161
Pension	513220	6,624	561	7,185
Health Insurance	513230	23,138	1,795	24,933
Worker's Comp	513240	4,875	(200)	4,675
Unemployment Comp	513251	<u>650</u>	<u>31</u>	<u>681</u>
Total PERSONNEL		<u>159,511</u>	<u>6,873</u>	<u>166,384</u>
OPERATING				
Attorney	514310	1,400	0	1,400
Audit	513320	1,000	0	1,000
Chemicals	537520	19,000	0	19,000
Computer Services	513342	2,000	0	2,000
Contractual Services	533340	12,000	0	12,000
Electric - Offices	513430	800	0	800
Electric - Wastewater Plant	535430	12,000	0	12,000
Engineering	515310	0	0	0
Fuel & Lubricants	513525	2,000	0	2,000
Grant Management	538340	0	7,500	7,500
Insurance	513450	25,200	800	26,000
Legal Advertising	513480	100	(100)	0
Maintenance - Wastewater	535460	4,500	0	4,500
Memberships	513542	200	0	200
Office Supplies	513510	1,400	0	1,400
Operating Equipment	538527	1,500	0	1,500
Pest Control	513344	50	0	50
Postage	513520	100	0	100
Refuse Removal	513343	350	0	350
Shop Tools & Supplies	538526	1,000	250	1,250

**Spring Lake Improvement District
Wastewater Fund
FY 2025 Proposed Budget
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2nd DRAFT

	GL Code	FY 2024		FY 2025
		Adopted	Increase/Decrease	Proposed
Sludge Removal	535435	6,500	0	6,500
Step System	535465	14,500	0	14,500
Supervisor Fees	511110	600	0	600
Telephone	513415	930	20	950
Uniforms	513527	1,250	0	1,250
Wastewater-Testing	535340	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Operating		<u>113,380</u>	<u>8,470</u>	<u>121,850</u>
CAPITAL OUTLAY				
Force Mains	535439	0	0	0
Capital Outlay	513600	<u>0</u>	0	<u>0</u>
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
RENEWAL & REPLACEMENT				
Renewal & Replacement	513630	<u>66,563</u>	<u>(13,863)</u>	<u>52,700</u>
Total Renewal & Replacement		<u>66,563</u>	<u>(13,863)</u>	<u>52,700</u>
DEBT SERVICE				
Debt - SRF WWT Design	535650	11,016	0	11,016
Debt - SRF WWT Construction	535655	111,644	0	111,644
Debt - FSB Line of Credit	517755	<u>0</u>	<u>0</u>	<u>0</u>
Total Debt Service		<u>122,660</u>	<u>0</u>	<u>122,660</u>
OTHER				
Due to Water Fund	513910	0	0	0
Due to General Fund	513915	14,000	0	14,000
Unreserved Funds	513900	<u>0</u>	<u>0</u>	<u>0</u>
Total Other		<u>14,000</u>	<u>0</u>	<u>14,000</u>
Total Expenses		476,114	1,480	477,594
Net Income		0		(0)

Spring Lake Improvement District
Lot Mowing Fund
FY 2025 Proposed Budget
October 1, 2024 through September 30, 2025

2nd DRAFT

		<u>FY 2024</u>		<u>FY 2025</u>
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Income				
Lot Mowing Revenue	343901	229,367	(5,270)	224,097
Total BILLING		<u>229,367</u>	<u>(5,270)</u>	<u>224,097</u>
OTHER REVENUE SOURCES				
Interest Income	361100	700	0	700
Surplus Funds Fwd	369906	0	0	0
Total OTHER REVENUE SOURCES		<u>700</u>	<u>0</u>	<u>700</u>
Total Income		230,067	(5,270)	224,797
Expenses				
PERSONNEL				
Salaries	513120	107,276	(10,400)	96,876
FICA	513210	8,446	(1,035)	7,411
Pension	513220	6,624	(1,610)	5,014
Health Insurance	513230	23,138	560	23,698
Worker's Comp	513240	4,875	825	5,700
Unemployment Comp	513251	650	(99)	551
Total PERSONNEL		<u>151,009</u>	<u>(11,759)</u>	<u>139,250</u>
OPERATING				
Attorney	514310	2,800	0	2,800
Audit	513320	5,000	0	5,000
Computer Services	513342	2,500	0	2,500
Electric - Offices	513430	1,600	0	1,600
Fuel & Lubricants	513525	20,000	0	20,000
Insurance	513450	6,300	200	6,500
Janitorial	513345	1,200	300	1,500
Legal Advertising	513480	200	(200)	0
Lot Mowing Maintenance	539460	10,000	5,000	15,000
Memberships	513542	250	0	250
Office Supplies	513510	2,800	0	2,800
Operating Equipment	538527	2,500	0	2,500
Pest Control	513344	150	0	150
Postage	513520	150	0	150
Recording Fees & Charges	513491	150	0	150
Refuse Removal	513343	700	0	700
Shop Tools & Supplies	538526	4,000	1,000	5,000
Supervisor Fees	511110	1,200	0	1,200
Tax Collection Fees	513318	7,000	0	7,000
Telephone	513415	1,860	40	1,900
Uniform Rental	513527	3,125	(625)	2,500

Spring Lake Improvement District
 Lot Mowing Fund
 FY 2025 Proposed Budget
 October 1, 2024 through September 30, 2025

2nd DRAFT

		<u>FY 2024</u>		<u>FY 2025</u>
	GL Code	Adopted	<u>Increase/Decrease</u>	Proposed
Vehicle Maintenance	538466	<u>1,000</u>	<u>2,500</u>	<u>3,500</u>
Total Operating		<u>74,485</u>	<u>8,215</u>	<u>82,700</u>
CAPITAL OUTLAY				
Capital Outlay	513600	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
RENEWAL & REPLACEMENT				
Renewal & Replacement	513630	<u>4,573</u>	<u>(1,726)</u>	<u>2,847</u>
Total Renewal & Replacement		<u>4,573</u>	<u>(1,726)</u>	<u>2,847</u>
Total Expenses		230,067	(5,270)	224,797
Net Income		0		(0)

Lot Mowing Rates

FY 2024 Adopted

\$170 per lot
 \$200 per acre

FY 2025 Proposed

per lot
 per acre