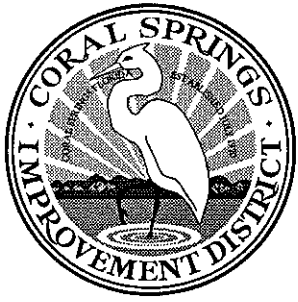


**Coral Springs
Improvement District**

Agenda

August 20, 2012

RH



Coral Springs Improvement District

August 14, 2012

Board of Supervisors
Coral Springs Improvement District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Coral Springs Improvement District will be held on Monday, August 20, 2012 at **4:00 P.M.** in the District Offices, 10300 N. W. 11th Manor, Coral Springs, Florida. Following is the advance agenda for this meeting.

1. Roll Call
2. Approval of the Minutes of the July 16, 2012 Meeting
3. Public Hearing to Consider the Adoption of the General Fund Budget for Fiscal Year 2013 (Resolution 2012-4) and Levy of Non Ad Valorem Assessments (Resolution 2012-5)
4. Public Hearing to Consider the Adoption of the Water and Sewer Budget for Fiscal Year 2013 (Resolution 2012-6)
5. Audience Comments
6. Consideration of Final Balancing Change Order for Lanzo Construction
7. Consideration of Stormwater Permit for Chase Bank
8. Consideration of CH2M Hill Invoices
 - A. Reconsideration of CH2M Hill Invoice Dated February 25, 2012 through March 30, 2012 due to Miscalculation
 - B. CH2M Hill Invoice Dated March 31, 2012 through April 27, 2012
9. Consideration of Work Authorization #67 with Globaltech for Digester F Sludge Line
10. Award of Bid for Underground Well Camera System
11. Consideration of Change in Approved Amount for Well #5 Repairs
12. Discussion of Plant E Tank Repairs
13. Discussion of Disaster Recover Company
14. Staff Reports
 - A. Manager
 - Utility Billing Work Orders
 - Water Break Report
 - Consideration of Meeting Schedule for Fiscal Year 2013
 - B. Director of Operations
 - Water
 - Sewer

- Stormwater
 - Field
 - Human Resources
- C. Attorney
D. Engineer
15. Approval of July Financials and Check Registers
 16. Supervisors' Requests
 17. Adjournment

The Minutes of the July 16, 2012 Meeting are enclosed for your review.

The third order of business is the public hearing to consider the adoption of the general fund budget for Fiscal Year 2013 and levy of non ad valorem assessments. Enclosed is a copy of the proposed budget, Resolution 2012-4 evidencing the annual appropriation and adoption of the budget and Resolution 2012-5 levying the District's non ad valorem assessments. The blanks of Resolution 2012-5 will be filled in at the conclusion of the public hearing.

The fourth order of business is the public hearing to consider the adoption of the water and sewer budget for Fiscal Year 2013. A copy of the proposed budget and Resolution 2012-6 are enclosed. The blanks of the resolution will be filled in at the conclusion of the public hearing.

Enclosed under the sixth order of business is the final balancing change order for Lanzo Construction.

A recommendation letter from the District Engineer, a letter request and drainage calculations are enclosed under the seventh order of business.

The eighth order of business is consideration of CH2M Hill invoices. Copies of the marked up invoice dated February 25, 2012 through March 30, 2012 with the amount previously approved and a new revised invoice with the correct calculation are enclosed as well as a marked up invoice dated March 31, 2012 through April 27, 2012.

Enclosed under the ninth order of business is Work Authorization #67 with Globaltech.

The tenth order of business is award of bid for underground well camera system. The bid tabulation and documents are enclosed.

A quote from AMPS for Well #5 is enclosed under the eleventh order of business.

Enclosed under the thirteenth order of business is information regarding the disaster recovery company.

The utility billing work orders, water break report and proposed meeting schedule for Fiscal Year 2013 are enclosed under the Manager's Report.

The financials and check registers for July are enclosed. The balance of the agenda is routine in nature and staff will present their reports at the meeting.

I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,



Kenneth Cassel/sd
District Manager

cc: Jane Early
Kay Woodward
Dan Daly
John McKune
Michael Bone

Randy Frederick
David McIntosh
Stephen Bloom
Troy Lyn

Ed Stover
William Capko
Beverley Servé
Shawn Frankenhauser

Minutes

**MINUTES OF MEETING
CORAL SPRINGS IMPROVEMENT DISTRICT**

A regular meeting of the Board of Supervisors of the Coral Springs Improvement District was held on Monday, July 16, 2012 at 4:00 p.m. at the District Office, 10300 NW 11th Manor, Coral Springs, Florida.

Present and constituting a quorum were:

Martin Shank	President
Theodore Mena	Vice President
Duane Holland	Secretary

Also present were:

Kenneth Cassel	District Manager
William Capko	District Counsel
Dan Daly	Director of Operations
Kay Woodward	District Accountant
John McKune	District Consultant
David McIntosh	Wastewater Department
Ed Stover	Water Department
Randy Frederick	Drainage Supervisor
Jan Zilmer	Human Resources
Curtis Dwiggin	Field Supervisor
Troy Lyn	Globaltech, Inc.
Paul Gandy	Globaltech, Inc.
Joe Brown	Lanzo Construction
Larry Bower	CH2M Hill
Frank Becker	Egis Insurance & Risk Advisors
Mack Grimmell	Egis Insurance & Risk Advisors
Charles Wegman	Resident

The following is a summary of the minutes and actions taken during the July 16, 2012 CSID Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Cassel called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Approval of the Minutes of the June 18, 2012 Meeting

Mr. Shank stated each Board member received a copy of the minutes of the June 18, 2012 meeting and requested any corrections, additions or deletions.

Unapproved Minutes

There not being any,

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor the minutes of the June 18, 2012 meeting were approved.

THIRD ORDER OF BUSINESS

Audience Comments

There not being any, the next item followed.

FOURTH ORDER OF BUSINESS

Lanzo Construction

• Project Updates

Mr. Bower provided the Board with the following updates:

- The Health Department conducted an inspection.
- The deficiencies previously noted several months ago were corrected.
- CH2M Hill is awaiting pictures from the contractor; then they will prepare a completion package for the Health Department.
- As-built drawings are being worked on and should be completed by early next week.
- They are waiting for pressure tests, a letter from the engineer certifying the project is complete and completion of the DEP application form. They anticipate everything will be completed and turned into the Health Department by the end of this month.
- Mr. Mena offered to assist with expedition of any items needed from the city.
- He is in the process of preparing Change Order #4, which is the final change order for the project.
- Mr. McKune requested an update on the O&M manual for the nano plant. CH2M Hill is in the process of reviewing notes and making final changes. It should be ready by the end of this week. Mr. Johnson will provide training to staff.

FIFTH ORDER OF BUSINESS

Distribution of the Proposed Water and Sewer Budget for Fiscal Year 2013 and Consideration of Resolution 2012-3, Approving the Budget and Setting the Public Hearing

Ms. Woodward reviewed the proposed water and sewer budget for Fiscal Year 2013.

- Debt service expenditures are budgeted in excess of \$4 Million representing principal and interest payments to be made. This is the first of two years where the District will pay \$4 Million and then it will reduce to \$3.1 Million.
- The revenue reflects a rate increase scheduled to take effect October 1, 2012.

- Expenditures are based on information provided by department supervisors.

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor Resolution 2012-3, approving the proposed water and sewer budget and setting a public hearing for August 20, 2012 at 4:00 p.m., was adopted.

SIXTH ORDER OF BUSINESS

Globaltech, Inc. Presentation – RO Plant Project Findings

Mr. Lyn provided the Board with a presentation on Globaltech’s RO plant findings, a copy of which is attached hereto and made a part of the public record.

FOURTH ORDER OF BUSINESS

Lanzo Construction (Continued)

- **Project Updates**

Mr. Brown provided a brief update and stated they hope to have everything completed by next month.

SEVENTH ORDER OF BUSINESS

Consideration of Work Authorizations

- A. Amendment No. 1 to M&A Work Authorization No. 1 – McKune & Associates, Inc.**

There being no questions or comments,

On MOTION by Mr. Holland seconded by Mr. Mena with all in favor Amendment No. 1 to M&A Work Authorization No. 1 with McKune & Associates, Inc. was approved.

- B. Work Authorization GT-2012-01 for Ammonium Sulfate System – Globaltech, Inc.**

There being no questions or comments,

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor Work Authorization GT-2012-01 with Globaltech was approved.

- C. Work Authorization GT-2012-02 for Well Upgrade Analysis Report – Globaltech, Inc.**

There being no questions or comments,

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor Work Authorization GT-2012-02 with Globaltech was approved.

EIGHTH ORDER OF BUSINESS

Discussion of Water Resources Task Force Resolution by Broward County

Mr. Mena provided the Board with an update on the last Broward County Water Resources Task Force meeting.

- They are proposing to amend the rules to appoint new members to the Task Force.
- This Board will be required to appoint a staff member as a second representative to the Task Force.
- Mr. Cassel recommends appointing two individuals, suggesting appointment of Mr. Stover as the lead representative and Mr. Frankenhauser as the alternate representative.
- Mr. Holland suggested Mr. McIntosh as the representative due to Mr. Stover's heavy workload.

NINTH ORDER OF BUSINESS

Staff Reports

A. Manager

- **Consideration of Interlocal Agreement with North Springs Improvement District**

Mr. Shank reported NSID decided to utilize the District's billing services.

On MOTION by Mr. Holland seconded by Mr. Shank with all in favor the Interlocal Agreement with NSID was approved.

- **Utility Billing Work Orders**

This item is for informational purposes only.

- **Rescheduling of September Meeting Date**

On MOTION by Mr. Mena seconded by Mr. Shank with all in favor the September 17, 2012 meeting was rescheduled to September 10, 2012.

Mr. Cassel stated at the last meeting the Board authorized staff to award a bid for cleaning and disposing of waste for Plant E at an amount not to exceed \$29,000. The lowest bid from Shenandoah Construction came in at \$32,500.

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor the bid to clean and dispose of waste for Plant E was awarded to Shenandoah Construction.

B. Director of Operations

• **Water**

Mr. Stover thanked Globaltech, Inc. for their report on the RO Plant. He noted a drain was filled with blacktop when Lanzo paved the street. Mr. Brown stated they walked the area and did not see the drain. They will uncover the drain once it is located.

• **Sewer**

Mr. McIntosh stated there was an issue with the emergency generator’s transfer switch. A new generator was purchased for \$14,500. The other one is being repaired as a backup.

• **Stormwater**

There being no report, the next item followed.

• **Field**

A brief update was provided on Lift Station #1.

• **Human Resources**

Mr. Zilmer reported a salary increase for employees was provided as well as improvement of pension benefits. The insurance plan will also be improved at no cost increase. The broker will be in the office tomorrow to review the Cigna insurance plan and gap coverage, which will help employees with their deductibles.

Mr. Shank would like the District to cover the first \$500 of gap insurance deductibles. There was Board consensus to do this.

C. Attorney

• **Motion to Appoint Globaltech, Inc, Engineer of Record for the Bond Issue**

Mr. Capko requested the Board pass a motion naming Globaltech, Inc. the consulting engineer of record pursuant to the Series 2007 Bond Resolution.

Mr. Mena MOVED to name Globaltech, Inc. the consulting engineer of record pursuant to the Series 2007 Bond Resolution and Mr. Shank seconded it.

➤ Mr. Mena stated he has a problem with engineers charging fees to attend Board meetings.

- Mr. Cassel stated if there is an issue on the agenda Globaltech, Inc. will discuss it at a regular meeting; this is covered under the standard contract. Mr. McKune has a flat fee.
- Mr. Mena asked if staff understands any change orders or work authorizations need to go through Mr. Cassel and Mr. Daly.
- Mr. Cassel responded staff is to go to Mr. Daly first with their problems and then to him with two to three ideas for possible resolution.

On VOICE vote with all in favor the motion as previously outlined passed.

- **Discussion Regarding Potential Changes to Enabling Legislation**

Mr. Capko stated the Board needs to begin thinking about the next legislation session.

He suggested Mr. Lewis attend the next meeting to discuss further.

He also clarified the meeting minutes from June 18, 2012 wherein it was stated the CH2M Hills attorney did respond to the demand letter. The CH2M Hill attorney did not respond to the follow up correspondence.

D. Engineer

Mr. Lyn thanked the Board for selecting Globaltech, Inc. and reported they are reviewing a permit application for Chase Bank.

TENTH ORDER OF BUSINESS

Approval of June Financials and Check Registers

There being no questions or comments,

On MOTION by Mr. Mena seconded by Mr. Holland with all in favor the June financials and check registers were approved.

ELEVENTH ORDER OF BUSINESS

Supervisors' Requests

The following comments were made:

- Mr. Shank acknowledged Mr. Hosein, a District employee, for jumping into a canal to save a woman and her children after a car accident. The Board directed staff to give Mr. Hosein back the sick time he used after the accident.
- Mr. Shank thanked Mr. Daly, Ms. Woodward and Mr. Cassel for their input, which resulted in a pay increase for District employees.

- Mr. Daly commended the Board for voting to provide better pension options to District employees.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business at this time,

On MOTION by Mr. Mena seconded by Mr. Shank with all in favor the meeting was adjourned.

Kenneth Cassel
Assistant Secretary

Martin Shank
President

Third Order of Business

RESOLUTION 2012-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORAL SPRINGS IMPROVEMENT DISTRICT, ADOPTING THE FINAL GENERAL FUND BUDGET FOR FISCAL YEAR 2013

WHEREAS, pursuant to Section 12 of Chapter 2004-249, Laws of Florida, the District Manager has heretofore prepared and submitted to the Board Supervisors, for approval, the District's proposed General Fund Budget for the ensuing fiscal year, said proposed budget having been previously approved by the Board of Supervisors; and

WHEREAS, a public hearing was held on this 20th day of August, 2012, at which hearing members of the general public were given the opportunity to speak and the Board was able to hear any objections to the final budget prior to the adoption of the same; and

WHEREAS, notice of the public hearing on the adoption of the final budget was duly published as required by law; and

WHEREAS, the Board, having conducted said public hearing and having heard any objections and suggestions pertaining to the budget, has determined that it is in the best interests of the District and those residing within the District to adopt the Final General Fund Budget for Fiscal Year 2013.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CORAL SPRINGS IMPROVEMENT DISTRICT, THAT:

Section 1. The recitals above are true and correct and are hereby made a part of this Resolution.

Section 2. The General Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final General Fund Budget of the District for Fiscal Year 2013.

Section 3. A verified copy of said final General Fund Budget shall be attached as an exhibit to this Resolution as Exhibit A and shall be included as part of the District's "Official Record of Proceedings."

Section 4. The District Manager shall transmit a copy of this Resolution to the proper public officials so that its purpose and effect may be carried out in accordance with the law.

Section 5. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Coral Springs Improvement District, this 20th day of August, 2012.

Martin Shank, President

Kenneth Cassel, Assistant Secretary

Exhibit A

Fiscal Year 2013 Final Budget

Coral Springs Improvement District

General Fund

**Proposed Budget
Fiscal Year 2012/2013**

**August 20, 2012
Board of Supervisors Meeting**

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year Ending 2013

Description	Actual FYE 2011	Adopted Budget FYE 2012	Actual thru 3/31/2012	Proposed Next 6 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
REVENUES:						
Assessment Revenues (Net)..budgeted	\$ 2,030,195	\$ 2,142,462	\$ 2,037,553	\$ 154,909	\$ 2,192,462	\$ 2,074,946
Assessment Revenues..excess collected	213,265	-	-	-	-	-
Interest Income	26,496	-	5,590	2,000	7,580	2,400
Permit Review Fees	1,650	-	1,150	500	1,650	1,200
Shared Personnel Revenue	26,757	27,560	13,779	13,779	27,558	28,387
Grant Revenue-NRCS	-	-	-	-	-	-
Miscellaneous Revenue	200	-	-	-	-	-
Unrealized Gain (Loss)-SBA	1,654	-	-	-	-	-
Carry Forward Assigned Funds	-	566,800	-	-	-	275,900
Total Revenues	\$ 2,300,217	\$ 2,736,822	\$ 2,058,072	\$ 171,188	\$ 2,229,260	2,382,833
EXPENDITURES:						
Administrative:						
Supervisor Fees	7,000	7,200	3,600	3,600	7,200	7,200
Salaries and Wages	47,185	49,391	24,088	24,088	48,176	95,883
Special Pay	-	92	90	-	90	224
FICA Taxes	4,145	4,329	2,125	2,125	4,250	7,887
Pension Expense	2,831	2,963	1,451	1,451	2,902	9,588
Health Insurance	9,682	20,214	6,196	6,196	12,392	25,189
Worker's Compensation Ins.	36	238	119	119	238	2,576
Legal Fees	14,216	15,000	21,646	21,646	43,292	36,000
Engineering Fees	4,942	18,000	650	650	1,300	12,000
Consulting-Workshops	-	-	1,175	1,175	2,350	-
Special Consulting Services	-	50,000	50,000	-	50,000	50,000
Annual Audit	7,200	7,638	7,560	-	7,560	7,868
Actuarial Computation-OPEB	432	454	-	-	-	454
Management Fees	57,950	59,688	29,844	29,844	59,688	48,000
Computer Expense/Technology	21,138	21,138	10,569	10,569	21,138	22,000
Digital Record Management	-	50,000	-	50,000	50,000	25,000
Telephone Expense	2,646	2,778	1,389	1,390	2,779	2,961
Insurance	-	-	-	-	-	28,326
Postage	540	600	300	300	600	636
Administrative Building Costs	5,092	12,000	6,000	6,000	12,000	12,000
Printing & Binding	2,439	2,424	1,212	1,212	2,424	2,520
Legal Advertising	1,960	1,980	778	778	1,556	1,980
EMS Assessments	6,414	7,055	7,473	-	7,473	7,847
Office Supplies	1,709	1,440	1,646	1,625	3,271	3,420
Dues, Subscriptions, etal.	2,800	4,800	3,376	2,900	6,276	5,000
Promotional Expense	-	-	5,586	5,586	11,172	12,000
Contingencies (6%)	1,044	-	1,649	1,649	3,298	2,400
Capital Purchased	-	-	-	-	-	-
Total Administrative	201,401	339,422	188,522	172,903	361,425	428,959

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year Ending 2013

Description	Actual FYE 2011	Adopted Budget FYE 2012	Actual thru 3/31/2012	Proposed Next 6 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
Field Operations						
Salaries and Wages	222,717	228,966	113,519	113,519	227,038	245,126
Special Pay	-	1,028	1,016	-	1,016	1,016
FICA Taxes	17,038	17,515	8,762	8,762	17,524	18,752
Pension Expense	12,284	13,739	6,799	6,799	13,598	24,512
Health Insurance	54,219	61,409	26,716	26,716	53,432	55,688
Worker's Compensation Ins.	7,860	12,387	3,369	3,369	6,738	6,269
Water Quality Testing	3,815	4,000	1,762	1,762	3,524	4,000
Communications-Radios/Cellphones	1,262	1,080	489	591	1,080	1,104
Electric	1,314	1,440	677	788	1,465	1,383
Rentals and Leases	-	-	-	-	-	20,000
Insurance	15,042	18,086	7,804	7,804	15,608	20,564
R&M - General	15,633	98,292	10,994	10,994	21,988	21,291
R&M - Culvert Inspection & Cleaning	109,800	-	-	-	-	65,000
R&M - Canal Dredging & Maintenance	4,200	150,000	-	-	-	200,000
Oper Supplies - General	2,500	14,500	2,508	2,508	5,016	18,375
Oper Supplies - Chemicals	94,576	96,892	38,830	38,830	77,660	137,036
Oper Supplies - Motor Fuels	21,322	22,562	16,742	6,000	22,742	44,210
Oper Supplies - Uniform Rental	1,857	3,529	649	649	1,298	1,678
Dues, Licenses, Schools	1,050	975	731	731	1,462	1,020
Grant Expenditures	76,636	-	22	-	22	-
Capital Outlay-Equipment	63,562	1,000	-	1,000	1,000	850
Capital Improvements	70,289	900,000	-	150,000	150,000	316,000
Total Field Operations	796,976	1,647,400	241,389	380,822	622,211	1,203,874
Total Expenditures	998,377	1,986,822	429,911	553,725	983,636	1,632,833
Excess Revenues Over Expenditures	1,301,840	750,000	1,628,161	(382,537)	1,245,624	750,000
Reserves						
Reserved for 1st Qtr Operating	450,000	450,000	-	450,000	450,000	450,000
Reserves for Designated Projects / Emergency	300,000	300,000	259,200	40,800	300,000	300,000
Total Reserves	750,000	750,000	259,200	490,800	750,000	750,000
Excess Revenues Over Expenditures & Reserves	551,840	-	1,368,961	(873,337)	495,624	-
Net Tax Levy						2,074,946
Add: Discounts/Collections at 7%	FYE	FYE				156,179
Total Tax Levy	2011	2012				2,231,125
Total Assessable Units	11,687	12,620				12,620
Assessment Per Unit	\$ 186.79	\$ 186.79				\$ 176.79

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

REVENUES:

Assessments

The District levies a Non-Ad Valorem Assessment on all taxable property within the Coral Springs Improvement District in order to pay for operating and maintenance expenditures.

Interest Income

Interest is earned on cash balances in the District's funds on deposit in checking and money market accounts and in various certificates of deposit.

Permit Review Fees

Permit fees are based on prior year's revenues.

Shared Personnel Revenue

The District has entered into an interlocal agreement with Pinetree Water Control District. Under the provisions of that agreement the District provides the services of an appropriately licensed field supervisor to Pinetree. Budgeted revenue from this source is \$28,387.

Carry Forward Assigned Funds

The District is planning to use \$275,900 of prior year assigned funds to pay for planned capital improvements.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Administrative:

Supervisor Fees

Board of Supervisors may be compensated \$200 per meeting, not to exceed \$2,400 per year. Based on 3 supervisors and 12 meetings per year, the amount should not exceed \$7,200.

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$95,883.

Special Pay

Special pay is a holiday bonus based on number of years of service. Special pay is budgeted for \$224.

FICA Taxes

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$95,883 and Supervisors Fees of \$7,200 FICA taxes are being budgeted for \$7,887.

Pension Expense

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$95,883 pension expense is budgeted for \$9,588.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. In addition, the board members are provided Health and Dental Insurance only. The projected cost to be paid by the District for this fiscal year is \$25,189.

Worker's Compensation Insurance

The District's Worker's Compensation policy is with the Preferred Governmental Insurance Trust. The projected amount for this fiscal year is \$2,576.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Administrative (Continued):

Legal Fees

The District currently has a contract with Lewis Longman & Walker, P.A. as legal counsel for the District. This contract includes preparation for monthly board meetings, contract review, etc. Based on prior year's experience the projected amount for this Fiscal Year is \$36,000.

Engineering Fees

The District contracts for general engineering services on an annual basis. Based on prior year's experience, the projected amount for this Fiscal Year is \$12,000

Special Consulting Services

The District will need to engage a consultant that specializes in legislative codification matters that amend bringing current certain District limitations. Included in the current limitations are bidding threshold requirements, efficiencies gains and benefits inherent in contract administrations and supervisor compensation levels. The anticipated cost for these special services is \$50,000.

Annual Audit

The District is required by Florida Statutes to arrange for an Independent audit of it's financial records on an annual basis. Based on the current activity level the amount is not expected to exceed \$7,868.

Actuarial Computation-OPEB

Florida state statutes require the employer to make health coverage available to retirees at the employer's group rate. GASB 45 requires a periodic actuarial assessment of the cost and liability associated with these benefits. The District is budgeting \$454 for this computation.

Management Fees

This service includes management and financial advisory services provided to the District under the Management Contract with Severn Trent Services. This fiscal year the expense is \$48,000.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Administrative (Continued):

Technology Sharing

All the District's financial records, accounts payable are processed on a main frame computer owned by Coral Springs Improvement District Water and Sewer Fund. The budget amount for this technology is \$22,000 and includes the cost of digital record keeping for engineering/project plans.

Digital Record Management

The District is providing for the set up and maintenance of digital records of existing infrastructure as-builts as well as providing for the mapping of drainage assets. The amount being budgeted is \$25,000.

Telephone

Telephone and fax machine expenses are budgeted for this Fiscal Year is \$2,961.

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal Year should not exceed \$28,326.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc. The projected expense for this Fiscal Year is \$636.

Administrative Building Costs

This expense represents the costs to operate and maintain the administration building. The projected amount for this cost is \$12,000.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Administrative (Continued):

Printing and Binding

Checks, stationary, envelopes, photocopies, etc. The projected expense for this Fiscal Year is \$2,520

Legal Advertising

The District does most of its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, etc. Based on prior year's experience the amount should not exceed \$1,980.

EMS Assessments

Assessments from the City of Coral Springs for EMS Services. Based on prior year's expense the amount should not exceed \$7,847.

Office Supplies

Accounting and Administrative Supplies. Projected expense for this year is \$3,420.

Dues, Licenses, Subscriptions

An annual renewal fee to Florida Assoc. of Special Districts in the amount of \$2,625, an annual Special District fee to the Department of Community Affairs in the amount of \$175 and on-going accounting and CPA seminars totaling \$2,200. The projected expense is \$5,000.

Promotional Expense

The District incurs expenses related to circulating its periodic newsletters for the purpose of keeping its residents informed off issues affecting them. The annual budget for this item is \$12,000.

Contingencies

The District is budgeting \$2,400 for various bank charges incurred on its accounts.

Capital Purchases

There are no budgeted expenditures.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Field Operations:

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$245,126.

Special Pay

Special pay is a holiday bonus based on number of years of service. Special pay is budgeted for \$1,016.

FICA Taxes

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$245,126 FICA taxes are being budgeted for \$18,752.

Pension Expense

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$245,126 pension expense is budgeted for \$24,512.

Health Insurance

The District offers the employees Health, Life, Dental and Disability Insurance. The projected cost to be paid by the District for this fiscal year is \$55,688.

Worker's Compensation Insurance

The District's Worker's Compensation policy is with the Preferred Governmental Insurance Trust. The projected amount for this fiscal year is \$6,269.

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Field Operations (Continued):

Water Quality Testing

Water Quality Testing is done to provide a guide for planning the aquatic plant control program and in addition provides indications of dangerous or threatening conditions. Based on last year's quarterly testing the amount is estimated to be \$4,000.

Communications-Radios/Cellphones

The District provides Nextel telephones for the field employees. The following are the estimated costs for the budget year.

	<u>Mo. Average</u>	<u>Yearly</u>
Field Supervisor	\$ 57.00	\$ 684
Truck No. 1	17.50	210
Truck No. 2	17.50	210
Total		\$1,104

Electric

The District currently has the following utility accounts with Florida Power and Light Co. for purposes of providing electricity to the District's two pump stations:

<u>Address</u>	<u>Avg. Monthly</u>	<u>Annual</u>
Pump Station # 1 - 121 N.W. 93 rd Terrace	\$ 61.00	\$ 732
Pump Station # 2 - 12000 S.W. 1 st Street	54.25	651
Total		\$ 1,383

Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Field Operations (Continued):

Rentals and Leases

The District is providing \$20,000 in the budget for rental of telemetry equipment to be installed at both pump stations.

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. Based on the prior years' experience the expected amount for this Fiscal Year should not exceed \$20,564.

Repair & Maintenance - General

The following is a listing of the different repairs and maintenance needed for operations.

Vehicle Maintenance	\$ 5,338
Pump Station Repairs/Maintenance	5,000
Trash Pick-up Service	3,854
Misc. Repairs	7,099
Total	\$ 21,291

Repair & Maintenance - Culvert Inspection and Cleaning

Culvert inspection and cleaning costs of \$65,000 are being budgeted this year.

Repair & Maintenance - Canal Dredging & Maintenance

Estimated costs for canal maintenance are \$200,000.

**Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013**

EXPENDITURES:

Field Operations (Continued):

Operating Supplies - General

The following is a listing of the different operating supplies needed for operations.

Grass Eating Triploid Carp	\$ 15,750
Annual Waterway Cleanup Donation	2,625
Total	\$ 18,375

Operating Supplies - Chemicals

Estimated costs for chemicals for the budget year are \$137,036.

Operating Supplies - Motor Fuels & Propane

Estimated costs for motor fuels and propane for the budget year are \$44,210.

Operating Supplies - Uniform Rental / Purchase

Estimated costs for uniform rental / purchase including Employee Safety Boot Allowance for the budget year are \$1,678.

Dues, Licenses, Schools

Employees are required to have an Aquatic License. This expense includes the classes, licenses and all fees related to the employee obtaining an Aquatic License. This year's projected amount should not exceed \$1,020.

Capital Outlay-Equipment

Capital outlay for equipment includes the following:

Miscellaneous equipment	\$ 850
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Coral Springs Improvement District
General Fund
Proposed Budget
Fiscal Year 2012 / 2013

EXPENDITURES:

Field Operations (Continued):

Capital Improvements

Pump Station Improvements with high priority estimated costs, including associated engineering. Planned improvements at both pump stations include replacement of LP tanks, installation of new fencing at Pump Station #2, and asphalt driveways and resurfacing.

Pump Stations No. 1& 2	<u>\$316,000</u>
Total	\$316,000

Reserves for 1st Quarter Operating

The amount of \$450,000 is reserved toward 1st quarter operation expenses.

Reserves for Assigned Projects and Emergencies

The reserve fund is established to set aside funds for projects designed to maintain the District's drainage assets and to provide for unexpected events/natural disasters that may occur. This fiscal year the amount projected to be set aside is \$300,000.

RESOLUTION 2012-5

A RESOLUTION OF THE CORAL SPRINGS IMPROVEMENT DISTRICT, LEVYING AND IMPOSING A NON AD VALOREM MAINTENANCE AND OPERATIONS SPECIAL ASSESSMENT FOR FISCAL YEAR 2013

WHEREAS, certain improvements existing within the Coral Springs Improvement District (the "District") and certain costs of operation, repairs and maintenance are being incurred by the District; and

WHEREAS, the District Board of Supervisors (the "Board") finds and has determined that the District's total General Fund maintenance and operations budget, taking into consideration other revenue sources during Fiscal Year 2013, will amount to approximately \$ _____; and

WHEREAS, the Board further finds and has determined that the District's maintenance and operations assessment during Fiscal Year 2013 will amount to \$ _____; and

WHEREAS, the Board finds and has determined that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology(ies); and

WHEREAS, the Board further finds that the non-ad valorem special assessments it levies and imposes by this Resolution for maintenance and operations on the parcels of property involved will reimburse and fund the District for certain special and peculiar benefits received by the property flowing from the maintenance, operation and repair of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the Board understands that this Resolution levies only the maintenance and operations assessments for Fiscal Year 2013, and that the President of the District, the District Manager or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Broward County for collection to include all assessments levied and approved by the District on the property including those for debt service as well as for maintenance and operation special assessments; and

WHEREAS, the Board finds that there are, as provided in Exhibit A, attached hereto and made a part hereof, assessable units which are responsible for the aforesaid costs of operation, repairs and maintenance, and debt service, as indicated therein.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CORAL SPRINGS IMPROVEMENT DISTRICT OF BROWARD COUNTY, FLORIDA, THAT:

Section 1. The recitals above are true and correct and are hereby made a part of this Resolution.

Section 2. A special assessment for maintenance and operations as provided for in Chapter 2004-489, Laws of Florida is hereby levied upon the platted lots within the District, and each property shall pay its proportionate share of the maintenance and operations assessments so levied, as identified in Exhibit A.

Section 3. That the collection and enforcement of the aforesaid maintenance and operations assessments on platted lots shall be by the County Tax Collector serving as agent of the State of Florida in Broward County ("Tax Collector") and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice. All assessments levied by the District shall be subject to the same discounts as Broward County taxes.

Section 4. The levy and imposition of the maintenance and operations special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments, all of which shall be levied and certified as a total amount on the non-ad valorem assessment roll to the Broward County Property Appraiser and Tax Collector by the designee of the President of the Board on compatible medium no later than the 15th day of September 2012, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The President of the Board of the Coral Springs Improvement District hereby designates the District Manager to perform the certification duties with respect to the list of lands included in the District that must pay the maintenance and operations assessment levy and the debt service levy. Said assessments shall be extended by the Broward County Property Appraiser on the Broward County tax roll and shall be collected by the Broward County Tax Collector in the same manner and time as the Broward County taxes. The proceeds therefrom shall be paid to the Coral Springs Improvement District.

Section 7. The District Manager shall transmit a copy of this Resolution to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 20th day of August, 2012, by the Board of Supervisors of the Coral Springs Improvement District, Broward County, Florida.

Kenneth Cassel
Assistant Secretary

Martin Shank
President

Exhibit A

(to be completed by Assessment Department)

Fourth Order of Business

RESOLUTION 2012-6

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
CORAL SPRINGS IMPROVEMENT DISTRICT ADOPTING THE
WATER AND SEWER BUDGET FOR FISCAL YEAR 2013**

WHEREAS, Chapter 2004-469, Laws of Florida, recodifying Chapters 70-617 and 89-419, Laws of Florida, authorizes the Coral Springs Improvement District ("District") to construct, maintain, and operate a water treatment and wastewater treatment and collection system to serve the residents of the Coral Springs Improvement District; and

WHEREAS, pursuant to said authority, the District has constructed a water and wastewater facility from the proceeds of a General Obligation, Water and Sewer Revenue Bond Issue; and

WHEREAS, pursuant to the requirements of the Bond Resolution for said issue, the Board of Supervisors caused a budget to be prepared for the operation and maintenance of said system for Fiscal Year 2013, which by reference is made a part hereof; and

WHEREAS, notice of public hearing concerning the proposed budget was duly published as required by law; and

WHEREAS, the District Board of Supervisors ("Board") has conducted said public hearing in accordance with applicable law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE
CORAL SPRINGS IMPROVEMENT DISTRICT, THAT:**

Section 1. The recitals above are true and correct and are hereby made a part of this Resolution.

Section 2. The District Water and Sewer System Operating and Maintenance Budget ("Budget"), showing expected revenues of \$_____ ; debt service requirement of \$_____ ; expected operation and maintenance expenses of \$_____ ; such that said Budget shows a surplus of \$_____ prior to subordinate lien debt expense of \$_____ ; and the operation and maintenance thereof can continue through Fiscal Year 2013; said Budget is hereby adopted and certified by the Board of Supervisors of the Coral Springs Improvement District.

Section 3. A verified copy of the Budget shall be attached to this Resolution as Exhibit A and shall be included as part of the District's "Official Record of Proceedings."

Section 4. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Coral Springs Improvement District, this 20th day of August, 2012.

Kenneth Cassel
Assistant Secretary

Martin Shank
President

Exhibit A

FY 2013 Water and Sewer Budget

Coral Springs Improvement District

**Water and Sewer
Enterprise Fund**

**Proposed Budget
FY 2012/2013**

**August 20, 2012
Board of Supervisors Meeting**

**Coral Springs Improvement District
Water and Sewer Enterprise Fund**

Proposed Budget
Fiscal Year Ending 2013

Description	Adopted Budget FYE 2012	Actual thru 4/30/2012	Projected Next 5 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
REVENUES:					
Water Revenue	\$ 6,454,741	\$ 3,662,545	\$ 2,616,104	\$ 6,278,649	\$ 6,467,008
Sewer Revenue	5,752,109	3,314,793	2,367,709	5,682,502	5,852,977
Line Connection Fees	-	-	-	-	-
Facility Connection Fees	-	300	-	300	-
Meter Fees	1,000	1,923	1,374	3,297	1,000
Standby Revenue	1,872	1,465	1,046	2,511	1,872
Delinquent Fees	50,000	32,160	22,971	55,131	50,000
Processing Fees	12,000	9,320	6,657	15,977	12,000
Lien Revenue Fees	9,000	7,375	5,268	12,643	9,000
Rent Revenue	53,714	31,333	22,381	53,714	53,911
Technology Sharing Revenue	21,138	12,331	8,807	21,138	21,138
Contract Accounting Services	54,600	31,850	22,750	54,600	-
Contract HR & Payroll Services	63,490	37,036	26,454	63,490	10,805
Contract Utility Billing Services	194,751	109,767	84,984	194,751	48,358
Interest Income-Restricted	-	9,084	6,489	15,573	-
Interest Income-Operations	-	13,418	9,584	23,002	-
Misc. Revenue	12,000	10,598	1,402	12,000	12,000
Renewal & Replacement	-	-	-	-	467,800
Carryforward of Prior Year Fund Balance	268,196	-	-	-	115,420
Total Revenues	12,948,611	7,285,298	5,203,980	12,489,278	13,123,289
EXPENDITURES:					
Debt Service:					
Principal					
2002 Series	1,815,000	1,058,750	756,250	1,815,000	1,880,000
2007 Series	-	-	-	-	-
Interest					
2002 Series	214,748	125,270	89,478	214,748	148,500
2007 Series	1,978,156	1,153,924	824,232	1,978,156	1,978,156
Sub-Total Debt Service	4,007,904	2,337,944	1,669,960	4,007,904	4,006,656

**Coral Springs Improvement District
Water and Sewer Enterprise Fund**

Proposed Budget
Fiscal Year Ending 2013

Description	Adopted Budget FYE 2012	Actual thru 4/30/2012	Projected Next 5 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
Administrative:					
Salaries and Wages	593,289	332,778	244,037	576,815	584,936
Temporary Help	-	-	-	-	-
Special Pay	1,695	1,659	-	1,659	1,742
FICA Taxes	45,389	25,213	18,490	43,703	44,748
Pension Expense	35,599	19,057	13,975	33,032	58,494
Health Insurance	121,417	67,093	47,924	115,017	102,911
W. C. Insurance	2,882	1,154	488	1,642	14,594
Unemployment Compensation	6,000	5,500	3,929	9,429	3,000
Legal Fees	36,000	12,156	10,000	22,156	30,000
Engineering Fees	12,000	9,870	2,130	12,000	12,000
Annual Audit	11,340	11,340	-	11,340	11,640
Actuarial Computation-OPEB	1,800	-	-	-	1,800
Trustee/Other Debt Expenses	19,346	5,033	3,595	8,628	18,900
Management Fees	89,532	52,232	37,300	89,532	72,000
Special Consulting Services	50,000	1,505	1,075	2,580	50,000
Electronic Document Storage (EDS)	20,000	-	20,000	20,000	20,000
Travel & Per Diem (Board)	5,000	207	148	355	5,000
Telephone Expense	28,665	3,354	2,396	5,750	7,200
Computer/Technology Expenses	42,726	20,637	14,741	35,378	40,000
Communication Expenses	6,000	-	-	-	-
Postage	50,715	27,759	19,828	47,587	50,000
Electric	19,141	7,329	5,235	12,564	14,400
Rentals and Leases	3,780	1,974	1,410	3,384	3,600
Insurance	17,199	8,106	5,790	13,896	19,313
Repair and Maintenance	24,460	4,752	3,394	8,146	18,460
Printing & Binding	35,490	12,216	8,726	20,942	24,000
Legal Advertising	2,400	1,382	987	2,369	2,400
Merchant Fees	35,000	29,545	21,104	50,649	48,000
Office Supplies	9,828	11,668	8,334	20,002	10,000
Dues, Subscriptions, et al	4,580	3,929	2,806	6,735	6,000
Other Current Charges	24,000	28,734	20,524	49,258	24,000
Promotional Expenses	-	9,912	7,080	16,992	18,000
Capital Outlay	20,000	1,283	916	2,199	5,000
Sub-Total Administrative	1,375,273	717,377	526,362	1,243,739	1,322,138

Coral Springs Improvement District
Water and Sewer Enterprise Fund

Proposed Budget
Fiscal Year Ending 2013

Description	Adopted Budget FYE 2012	Actual thru 4/30/2012	Projected Next 5 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
Plant Operations					
Salaries and Wages	1,250,749	681,744	509,185	1,190,929	1,415,763
Special Pay	2,327	2,226	-	2,226	2,653
FICA Taxes	95,282	52,324	39,078	91,402	106,235
Pension Expense	74,731	36,993	27,646	64,639	131,731
Health Insurance	286,487	139,474	99,624	239,098	278,676
W.C. Insurance	52,562	16,404	6,940	23,344	36,472
Water Quality Testing	154,241	62,896	44,926	107,822	163,174
Naturescape Irrigation Service	3,809	-	-	-	3,000
Sludge Management-Water	42,806	27,405	19,575	46,980	58,954
Sludge Management-Sewer	125,080	44,634	31,881	76,515	249,600
Telephone	8,700	5,378	3,841	9,219	9,240
Electric	772,636	342,864	244,903	587,767	848,209
Insurance	230,146	102,533	73,238	175,771	221,179
Repair & Maint-General	417,564	203,499	145,356	348,855	344,964
Repair & Maint-Plant E	306,500	-	306,500	306,500	-
Repair & Maint-Filters for Water Plant	326,000	-	163,000	163,000	180,452
Office Supplies	3,000	4,039	2,885	6,924	6,900
Oper Supplies-General	19,500	50,943	36,388	87,331	21,500
Oper Supplies-Motor Fuels	176,295	2,314	174,653	176,967	176,295
Oper Supplies-Uniforms	10,000	4,259	3,042	7,301	7,000
Chemicals	631,166	236,613	169,009	405,622	480,860
Advertisement (Employment)	3,200	4,199	2,999	7,198	6,000
Dues, Subscriptions, Etal	30,031	4,309	3,078	7,387	33,866
Renewal & Replacement Expense	-	-	-	-	467,800
Capital Outlay	518,300	7,933	459,367	467,300	336,546
Sub-Total Plant Operations	5,541,112	2,032,983	2,567,114	4,600,097	5,587,069

Coral Springs Improvement District
Water and Sewer Enterprise Fund

Proposed Budget
Fiscal Year Ending 2013

Description	Adopted Budget FYE 2012	Actual thru 4/30/2012	Projected Next 5 Months	Total Projected thru 9/30/2012	Proposed Budget FYE 2013
Field Operations					
Salaries and Wages	648,312	309,192	231,076	540,268	639,110
Temporary Help	37,440	-	-	-	37,440
Special Pay	1,700	2,067	-	2,067	2,086
FICA Taxes	52,059	23,811	17,793	41,604	48,489
Pension Expense	38,584	16,240	12,133	28,373	58,868
Health Insurance	149,270	84,916	60,654	145,570	157,644
W.C. Insurance	39,877	10,439	4,417	14,856	16,291
Telephone Expense	11,400	5,140	3,500	8,640	10,800
Electric	123,600	76,980	55,775	132,755	132,000
Insurance	39,312	10,403	2,780	13,183	37,921
Repairs and Maintenance	196,582	94,921	67,801	162,722	199,846
Rent Expense-SCADA	50,000	19,300	40,700	60,000	60,000
Office Supplies	2,100	4,117	2,941	7,058	4,800
Oper Supplies-General	17,500	29,000	20,714	49,714	18,500
Oper Supplies-Motor Fuels	42,275	31,495	22,496	53,991	42,275
Oper Supplies-Uniforms	5,394	2,798	1,999	4,797	5,394
Dues, Licenses, & Schools	6,845	1,576	1,126	2,702	3,600
Meters-Replacement Program	55,000	7,169	47,831	55,000	95,496
Meters-New Connections	2,000	2,396	1,711	4,107	4,100
Meters-Supply Costs	6,000	462	330	792	1,000
Capital Outlay	98,281	25,567	57,714	83,281	231,100
Renewal & Replacement	-	71,669	-	71,669	-
Sub-Total Field Operations	1,623,531	829,658	653,491	1,483,149	1,806,760
Total Operating Expenditures	8,539,916	3,580,018	3,746,967	7,326,985	8,715,967
Required Reserve for Renewal and Replacement	-	-	-	-	-
Total Operating Expenditures & Reserves	8,539,916	3,580,018	3,746,967	7,326,985	8,715,967
Available for Debt Service	4,408,695	3,705,280	1,457,013	5,162,293	4,407,322
Debt Coverage Required 1.10				1.29	1.10
Debt Service Requirement 1.00	4,007,904			4,007,904	4,006,656
Projected Surplus .10	\$ 400,791			\$ 1,154,389	400,666
	4,408,695				4,407,322

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

REVENUES:

Water Revenue

The estimated amount that will be billed to users of the water system of the District is determined by the utility rate agreement. Based on prior year revenues the water revenues are projected to be \$6,467,008.

Sewer Revenue

The estimated amount that will be billed to users of the wastewater system of the District is determined by the utility rate agreement. Based on prior year revenues the sewer revenues are projected to be \$5,852,977.

Line Connection Fees

Represents the amount collected for new connections. The amount projected for this Fiscal Year is zero and is based on no new connections.

Facility Connection Fees

Represents the amount collected for new connections. The amount projected for this Fiscal Year is zero and is based on no new connections.

Meter Fees

Represents the amount collected for meter fees based on the size of the meter. This Fiscal Year the amount projected is based on \$1,000 for a single family residence.

Standby Revenue

The standby charge is applied to each lot, parcel or tract, which has been reserved for water and sewer capacity. The standby charges for this Fiscal Year are based on 6 units per month @ \$26 per unit. The amount projected for this Fiscal Year is \$1,872.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

REVENUES (Continued):

Delinquent Fee Revenue

The District levies a \$20 late fee to customers who receive a hand delivered delinquent notice and disconnect notice on their account. Based on the history of delinquent accounts in the past the projected amount for this fiscal year is \$50,000.

Processing Fee Revenue

A processing fee of \$20 is charged to each new utility account. Based on the District's history of new accounts, the projected amount for this fiscal year is \$12,000.

Lien Information Fees

The Board adopted a \$25 charge for an estoppel letter. Based on the prior years' history of estoppel letters, the estimated amount for this fiscal year is \$9,000.

Rent Revenue

This line item represents the lease of office space to perform work on other District's. The total revenue from this source is \$53,911.

Technology Sharing

The District owns an IBM AS-400 computer system as well as a suite of proprietary software programs. Technology sharing is the revenue associated with the performance of duties on the Districts system, phone, fax, ISP and other technology hardware, used for the benefit of the District. The amount being reimbursed by other funds is \$21,138.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

REVENUES (Continued):

Contract HR & Payroll Services

The District provides human resource and payroll services to other Districts based on fees established under interlocal agreements. Budgeted fees are \$10,805.

Contract Utility Billing Revenue

The District contracts out utility billing services for the benefit of cost sharing. This fiscal year the District expects to receive \$48,358.

Interest Income

Interest is earned on cash balances in the District's funds on deposit in checking, money market, trust accounts, and various certificates of deposit. Due to the current low interest rate environment, no interest is being budgeted.

Misc. Revenues

Represents miscellaneous fees charged to customers for NSF, meter boxes, repairs and other services provided to customer by the District. Based on prior years' experience, this amount is projected to be \$12,000.

Renewal & Replacement

Funds accumulated in prior years will be used in the budget year for payment of various renewal and rehabilitation projects in the amount of \$467,800.

Carryforward of Prior Year Fund Balance

The District is anticipating using funds accumulated in prior years in the amount of \$115,420.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES:

Debt Service:

Principal & Interest Expense

See Attached Schedules, Exhibits "A" and "B".

Administrative:

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$584,936.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This years expense is \$1,742.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$584,936 the amount projected for FICA tax is \$44,748.

Pension Expense

The pension plan was established whereby the employer contributes 6.0% of each employee's salary into a pension plan with another 4% available to match contributions made by the employee to the same plan. Based on salaries of \$584,936 the amount projected for pension expense is \$58,494.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$102,911.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES (Continued):

Worker's Compensation Insurance

The District Worker's Compensation policy is currently with Preferred Governmental Insurance Trust. Based on a rate of .48% the projected amount for this Fiscal Year is \$14,594.

Unemployment Compensation

Unemployment compensation is expected to be \$3,000.

Legal Fees

The District currently has a contract with Lewis, Longman and Walker, PA as legal counsel for the District. This contract includes preparation for monthly board meetings, contract review, etc. In addition, the District expects to have additional expenses with changes to District codification. This year's budget is not expected to exceed \$30,000.

Engineering Fees

The District currently has a contract with Globaltech, to provide general engineering services not related to or associated with any specific capital improvement project. The contract includes preparation for monthly meetings, monthly reporting, and responses to requests from the Board. Based on anticipated general engineering work the fees are not expected to exceed \$12,000.

Annual Audit

The District's auditing firm is Keefe, McCullough & Co., LLP. Based on the current activity level this amount should not exceed \$11,640.

Actuarial Computation-OPEB

Florida state statutes require the employer to make health coverage available to retirees at the employer's group rate. GASB 45 requires a periodic actuarial assessment of the cost and liability associated with these benefits. The budgeted fee is \$1,800.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES (Continued):

Trustee Fees/Other Debt Expense

This expense includes charges associated with the currently existing outstanding bond issues. Pending bond fees & arbitrage costs are not included in this listing.

Trustee Fees	2002 Series	3,300
	2007 Series	10,800
Dissemination Fees	2002 Series	1,000
	2007 Series	1,000
Arbitrage Rebate	2002 Series	1,400
	2007 Series	1,400
Total Expenses		\$18,900

Management Fees

This service includes management and financial advisory services provided to the District under the Management Contract with Severn Trent Services. This fiscal year the expense is \$72,000.

Special Consulting Services

The District may need to engage a consultant that specializes in legislative codification matters that amend bringing current certain District limitations. Included in the current limitations are bidding threshold requirements, efficiencies gains and benefits inherent in contract administrations and supervisor compensation levels. The anticipated cost for these special services is \$50,000.

Electronic Document Storage (EDS)

Products and Services needed to reliably and permanently store information and satisfy regulatory requirements for data and disaster recovery. The budget amount for this fiscal year should not exceed \$20,000.

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES (Continued):

Travel and Per Diem

This expense represents travel expenses for the Board of Supervisor's. The budgeted amount for this fiscal year is \$5,000.

Telephone

Telephone Service, fax machine and long distance calls are included under this expense. Based on the prior years' experience the amount should not exceed \$7,200.

Computer/Technology Expenses

This represents monthly software support & additional computer project support for this fiscal year \$40,000.

Communication Expenses

This category consists of web site setup and operation, media/public relations, etc. No amount has been budgeted for this budget year.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, utility bills, etc.

Utility Billing	\$33,800
Administrative	3,000
Accounting/Finance	3,200
Special Mailings	<u>10,000</u>
Total	\$50,000

Electric

This expense includes the electric service for the Administrative Building. Based on prior years' expense the projected amount for this Fiscal Year is \$14,400.

Rentals and Leases

The following charges are being budgeted in the fiscal year:

Copier Lease	\$ 2,900
Mail Machine	<u>700</u>
Total	\$ 3,600

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES (Continued):

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal Year should not exceed \$19,313.

Repair and Maintenance

The following expenses are anticipated for Fiscal Year 2012/2013.

Pest Control	\$ 1,920
Carpet Cleaning	3,680
Office Machine's Maintenance	960
Window Cleaning	1,440
Locksmith, Security Co. etc.	600
Marble Cleaning	1,600
A/C Contract & Repairs	4,260
Other Repairs & Maintenance	4,000
Total	\$ 18,460

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Budget
Fiscal Year 2012 / 2013

ADMINISTRATION EXPENDITURES (Continued):

Printing and Binding

Stationary, utility billing forms, personnel forms, envelopes, photocopies, etc.

Utility Billing	\$ 5,135
Administrative	1,475
Accounting	2,250
Annual Water Quality Report	4,410
Personnel Department	3,460
Marketing Materials	1,200
Newsletter	6,070
Total	<u>\$24,000</u>

Legal Advertising

The District does most of its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, request for bids, etc. Based on prior years' experience the amount should not exceed \$2,400.

Merchant Fees

The District is charged monthly administrative fees as well as individual transaction fees on all credit card payments we receive. Based on last year's experience the projected amount should not exceed \$48,000.

Office Supplies

Accounting, Utility Billing and Administrative Supplies such as printer cartridges, file cabinets, computer supplies, file folders, pens, pencils, cleaning supplies, paper products, etc. Based on historical experience the amount should not exceed \$10,000.