CORAL SPRINGS IMPROVEMENT DISTRICT

WATER & SEWER

ADOPTED BUDGET

FY 2018/2019
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.

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 13 units per month @ $20 per unit. The amount projected for this Fiscal Year is $3,120.

Processing Fees
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 Revenue 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.

Delinquent Fees
The District levies a $25 charge for each month the account is delinquent until the account is current. The projected amount for this fiscal year is $290,000.

Contract Utility Billing Services
The District contracts out utility billing services for the benefit of cost sharing. This fiscal year the District expects to receive $59,620.

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 $12,902.
REVENUES (Continued)

**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 zero.

**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.

**Interest Income**
Interest is earned on cash balances in the District’s funds on deposit in checking, money market, trust accounts, and investment accounts. Interest income on these is being budgeted for $65,000.

**Rent Revenue**
This line item represents the lease of office space to perform work on other Districts. The total revenue from this source is $63,304.

**Technology Sharing Revenue**
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 $15,000.

**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 $365,000.
ADMINISTRATION EXPENDITURES

Administrative

Salaries and Wages
The total amount of budgeted wages for this Fiscal Year is $1,002,793.

Special Pay
Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is $2,252.

FICA Taxes
FICA tax is established by law and the current rate is 7.65%. Based on salaries of $1,002,793 the amount projected for FICA tax is $76,713.

Pension Expense
The pension plan was established whereby the District makes contributions on behalf of each employee with other funds available to match contributions made by the employee to the deferred compensation plan. Based on salaries of $1,002,793 the amount projected for pension expense is $120,335.

Health Insurance
The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is $199,390.

Worker’s Compensation Insurance
The District Worker’s Compensation policy is currently with Preferred Governmental Insurance Trust. The projected amount for this Fiscal Year is $2,707.

Unemployment Compensation
Unemployment compensation is expected to be $4,000.
ADMINISTRATION EXPENDITURES (Continued)

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 $33,600.

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.

<table>
<thead>
<tr>
<th>Trustee Fees</th>
<th>2016 Series</th>
<th>$10,140</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMTEC Report</td>
<td></td>
<td>600</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td></td>
<td><strong>$10,740</strong></td>
</tr>
</tbody>
</table>

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 $36,000.

Special Consulting Services
The District may need to engage a consultant that specializes in legislative codification matters that would amend the current charter. Included in those matters are bidding threshold requirements, efficiencies, gains, and benefits inherent in contract administration. Other consulting services may be incurred for special projects as needed. The anticipated cost for all of these services is $90,570.

Travel & Per Diem (Board)
This expense represents travel expenses for the Board of Supervisor ‘s. The budgeted amount for this fiscal year is $4,500.

Annual Audit
The District’s auditing firm is Keefe, McCullough & Co., LLP. Based on the current activity level this amount should not exceed $12,000.
ADMINISTRATION EXPENDITURES (Continued)

**Actuarial Computation-OPEB**
Florida state statutes require the employer to make health coverage available to retirees at the employer's group rate. GASB 75 requires a periodic actuarial assessment of the cost and liability associated with these benefits. The budgeted amount for this fiscal year is $2,700.

**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 $85,973.

**Telephone Expense**
Telephone Service, fax machine and long-distance calls are included under this expense. Based on the prior years' experience, the amount should not exceed $12,810.

**Postage**
Overnight deliveries, correspondence, utility bills, etc.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility Billing</td>
<td>$27,000</td>
</tr>
<tr>
<td>Administrative</td>
<td>2,000</td>
</tr>
<tr>
<td>Accounting/Finance</td>
<td>3,000</td>
</tr>
<tr>
<td>Special Mailings</td>
<td>4,200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$36,200</strong></td>
</tr>
</tbody>
</table>

**Printing and Binding**
Stationary, utility billing forms, personnel forms, envelopes, photocopies, etc.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility Billing</td>
<td>$10,000</td>
</tr>
<tr>
<td>Administrative</td>
<td>2,970</td>
</tr>
<tr>
<td>Accounting</td>
<td>1,300</td>
</tr>
<tr>
<td>Annual Water Quality Report</td>
<td>3,500</td>
</tr>
<tr>
<td>Personnel Department</td>
<td>1,600</td>
</tr>
<tr>
<td>Marketing Materials</td>
<td>2,600</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$21,970</strong></td>
</tr>
</tbody>
</table>

**Electric Expense**
This expense includes the electric service for the Administrative Building. Based on prior years' expense the projected amount for this Fiscal Year is $12,000.
ADMINISTRATION EXPENDITURES (Continued)

Rentals and Leases
The following charges are being budgeted in the fiscal year:

<table>
<thead>
<tr>
<th>Service</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Copier Lease</td>
<td>$2,290</td>
</tr>
<tr>
<td>Mail Machine</td>
<td>785</td>
</tr>
<tr>
<td>Total</td>
<td>$3,075</td>
</tr>
</tbody>
</table>

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 $15,288.

Repair and Maintenance
The following expenses are anticipated for the budget year:

<table>
<thead>
<tr>
<th>Service</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pest Control</td>
<td>$1,920</td>
</tr>
<tr>
<td>A/C Maintenance &amp; Repairs</td>
<td>4,430</td>
</tr>
<tr>
<td>Carpet Cleaning</td>
<td>3,680</td>
</tr>
<tr>
<td>Title &amp; Baths Cleaning</td>
<td>640</td>
</tr>
<tr>
<td>Building small supplies/materials</td>
<td>1,300</td>
</tr>
<tr>
<td>Window Cleaning</td>
<td>1,440</td>
</tr>
<tr>
<td>Marble Polishing</td>
<td>1,600</td>
</tr>
<tr>
<td>Other Repairs &amp; Maintenance</td>
<td>1,960</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$16,970</strong></td>
</tr>
</tbody>
</table>

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 $13,800.
ADMINISTRATION EXPENDITURES (Continued)

**Other Current Charges**
Bank charges and any other miscellaneous expenses that occur during the year as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meeting Refreshments</td>
<td>$ 144</td>
</tr>
<tr>
<td>Commercial Bank Charges</td>
<td>6,000</td>
</tr>
<tr>
<td>Security Signature Stamps</td>
<td>300</td>
</tr>
<tr>
<td>Phone System Computer Boards</td>
<td>5,000</td>
</tr>
<tr>
<td>Monitoring Fees</td>
<td>772</td>
</tr>
<tr>
<td>Employment &amp; Drug Screening</td>
<td>1,800</td>
</tr>
<tr>
<td>Other Contractual Services</td>
<td>1,560</td>
</tr>
<tr>
<td>Cleaners/Pest Control/etc.</td>
<td>1,200</td>
</tr>
<tr>
<td>Miscellaneous Charges</td>
<td>10,284</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$ 27,060</strong></td>
</tr>
</tbody>
</table>

**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 $68,700.

**Computer/Technology Expenses**
This represents monthly software support & additional computer project support for this fiscal year $63,831.

**Employment Ads**
Recruiting Expenses for qualified candidates for Plant Operators, Field and Administration Personnel. Based on prior year’s experience the amount should not exceed $18,840.

**Toilet Rebates**
Utility bills are credited $99 for those customers who install a qualifying toilet under the rebate program established by the District. Budgeted rebates reflect a total of 150 toilets for $14,850.
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 $4,000.

Dues, Licenses, Schools & Permits
This item includes professional publications such as GAAP Guide and Florida Statutes. This expense also covers the cost for continuing education requirements and license renewal, management training, and training related to human resources. The amount should not exceed $12,000.

Promotional Expenses
The District is budgeting $18,310 for the budget year.

Capital Outlay
The budgeted amount of $50,000 is being provided for the purchase of office carpeting and equipment.
EXPENDITURES-PLANT OPERATIONS

Salaries and Wages
The total amount of budgeted wages for this Fiscal Year is $1,715,618.

Special Pay
Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is $2,702.

FICA Taxes
FICA tax is established by law and the current rate is 7.65%. Based on salaries of $1,715,618 the amount projected for FICA tax is $131,244.

Pension Expense
The pension plan was established whereby the District makes contributions on behalf of each employee with other funds available to match contributions made by the employee to the deferred compensation plan. Based on salaries of $1,715,618 the amount projected for pension expense is $203,124.

Health Insurance
The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is $334,514.

Worker’s Compensation Insurance
Worker’s compensation insurance is being budgeted for $59,877.

Water Quality Testing
Water Quality Testing is provided by Florida Spectrum Environmental Services, Inc. This Fiscal Year the projected amount for water quality testing is $72,066.

Telephone Expense
Telephone charges for this Fiscal Year include Bellsouth phone service for Water and Wastewater offices and Sprint phone services. The projected amount for this fiscal year is $9,864.

Electric Expense
The electric requirements for the plant facility and wells are based upon the operating history. Based on prior year’s expense the projected amount for this Fiscal Year is $678,409.

Rentals and Leases
The District is budgeting $13,900 for miscellaneous equipment rentals.
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 expense should not exceed $158,849.

Repairs & Maintenance - General
Repair and maintenance expenses anticipated to be spent in the fiscal year are as follows:

<table>
<thead>
<tr>
<th>Water Department</th>
<th>Repair/Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Well &amp; Wellfield Maintenance</td>
<td>132,480</td>
<td></td>
</tr>
<tr>
<td>Generator Maintenance &amp; Repair</td>
<td>20,500</td>
<td></td>
</tr>
<tr>
<td>Instrument and Control Repairs/Calibration</td>
<td>63,500</td>
<td></td>
</tr>
<tr>
<td>Flow Meters and Other Equipment</td>
<td>38,000</td>
<td></td>
</tr>
<tr>
<td>Vibration Analysis Program</td>
<td>41,800</td>
<td></td>
</tr>
<tr>
<td>Vehicle Maintenance</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Air Conditioning</td>
<td>6,790</td>
<td></td>
</tr>
<tr>
<td>Other Facility Maintenance</td>
<td>29,600</td>
<td></td>
</tr>
<tr>
<td>Total Repairs and Maintenance</td>
<td>$694,656</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wastewater Department</th>
<th>Repair/Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deep Well Maintenance</td>
<td>38,000</td>
<td></td>
</tr>
<tr>
<td>Vibration Analysis Program</td>
<td>9,000</td>
<td></td>
</tr>
<tr>
<td>Generator Maintenance &amp; Repair</td>
<td>26,675</td>
<td></td>
</tr>
<tr>
<td>Vehicle Maintenance</td>
<td>1,500</td>
<td></td>
</tr>
<tr>
<td>Sludge Truck Maintenance &amp; Repair</td>
<td>1,900</td>
<td></td>
</tr>
<tr>
<td>Air Conditioning</td>
<td>2,875</td>
<td></td>
</tr>
<tr>
<td>Instruments &amp; Controls/ Meter Calibration</td>
<td>53,940</td>
<td></td>
</tr>
<tr>
<td>Tank Cleaning</td>
<td>45,000</td>
<td></td>
</tr>
<tr>
<td>Paint interior Plant C</td>
<td>60,000</td>
<td></td>
</tr>
<tr>
<td>Electrical Breakers &amp; Parts</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>Other Facility Maintenance</td>
<td>21,000</td>
<td></td>
</tr>
<tr>
<td>Lift Stations</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td>Total Repairs and Maintenance</td>
<td>$694,656</td>
<td></td>
</tr>
</tbody>
</table>
Repairs & Maintenance - Filters for Water Plant
Budgeted replacement costs for filters, membranes and interconnectors for the Water Plant are $705,050.

Sludge Management-Sewer
Sludge removal costs are budgeted for $150,000.

Employment Ads
Budgeted amount has been included into Administrative expenses.

Office Supplies
Paper, pens, folders, and other office supplies. The projected amount for this fiscal year is $2,765.

Operating Supplies-General
General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is $95,675.

Operating Supplies-Chemicals
The amount projected to be spent in this fiscal year is $408,767.

Uniforms
Uniform purchases, rentals and safety boot allowances are budgeted at $9,255.

Motor Fuels
Motor fuels include gasoline and diesel fuel needed for the operation of auxiliary generators. The projected amount is $81,756.

Dues, Licenses, Schools & Permits
This expense represents costs for license renewals, subscriptions, and employee licensing, books and schooling required to maintain licenses to operate for plant employees. The projected amount for this fiscal year is $71,212.
EXPENDITURES-PLANT OPERATIONS (Continued)

**Capital Outlay**
The District is budgeting amounts to construct new utility plant projects such as the construction of Monitoring Well (MW) #4, Abandonment of MW#1, and Plant C & D Repairs. The total amount budgeted is $3,276,430.

**Renewal & Replacement**
The District is budgeting $365,000 for various utility related rehabilitation projects.
EXPENDITURES - FIELD OPERATIONS

Salaries and Wages
The total amount of budgeted wages for this fiscal year is $748,175.

Temporary Help
No temporary part-time assistance in the residential meter replacement program is being budgeted for the upcoming budget year.

Special Pay
Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is $1,459.

FICA Taxes
FICA tax is established by law and currently is 7.65%. Based on salaries of $748,175 the amount projected for FICA tax is $57,235.

Pension Expense
The pension plan was established whereby the District makes contributions on behalf of each employee with other funds available to match contributions made by the employee to the deferred compensation plan. Based on salaries of $748,175 the amount projected for pension expense is $89,780.

Health Insurance
The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is $206,450.

Worker’s Compensation Insurance
The District Worker’s Compensation policy is currently with Preferred Governmental Insurance Trust. The projected amount is $34,864.

Water Quality Testing
Water Quality Testing is provided by Florida Spectrum Environmental Services, Inc. This Fiscal Year the projected amount for water quality testing is $1,000.
EXPENDITURES - FIELD OPERATIONS (Continued)

**Naturescape Irrigation Service**
Annual fee of $4,679 is paid to Broward County for the operation of the Naturescape irrigation service.

**Telephone Expense**
Telephone and fax machine are budgeted annually. Based on prior year’s experience the amount should not exceed $10,800.

**Electric Expense**
The electric requirements (for Lift Stations) are based upon the operating history. Based on prior years’ expense the projected amount for this fiscal year is $114,735.

**Rent Expense**
Equipment rental, other than for SCADA, is budgeted for $17,480.

**Rent Expense-SCADA**
The District will install and rent components for telemetry lift-station operation and monitoring for $56,040.

**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 $22,206.
EXPENDITURES - FIELD OPERATIONS (Continued)

**Repair and Maintenance**
Following is a listing of the different repairs and maintenance needed for field operations maintenance.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vehicles Maintenance</td>
<td>$20,000</td>
</tr>
<tr>
<td>Air Conditioning</td>
<td>1,500</td>
</tr>
<tr>
<td>Backhoe Maintenance</td>
<td>8,000</td>
</tr>
<tr>
<td>Street/Driveway Paving Repairs</td>
<td>39,500</td>
</tr>
<tr>
<td>GIS Services</td>
<td>22,500</td>
</tr>
<tr>
<td>Fire Hydrants Maintenance &amp; Repairs</td>
<td>15,000</td>
</tr>
<tr>
<td>Other Repairs &amp; Maintenance</td>
<td>10,968</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$117,468</strong></td>
</tr>
</tbody>
</table>

**Lift Stations**
This expense is to cover lift stations maintenance and repairs including new pumps and electrical supplies. The District operates 41 Lift Stations on the Field. The projected amount for this fiscal year is $168,850.

**Generators**
Amount projected for expenses related to Portable Generators including services and repairs. The District owns 7 Portable Generators. Budget amount should not exceed $26,083.

**Meters**
This program was setup to replace old meters. The projected amount for this fiscal year includes new connections and supplies costs. The amount being budgeted for new connections is $49,340.

**Employment Ads**
Budgeted amount has been included into Administrative expenses.

**Office Supplies**
Paper, pens, folders, and other office supplies. The projected amount for this fiscal year is $1,680.
EXPENDITURES - FIELD OPERATIONS (Continued)

**Operating Supplies-General**
General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is $61,295.

**Uniforms**
Uniform purchases and rentals and safety boot allowances are budgeted at $5,820.

**Motor Fuels**
Motor fuels include gasoline and diesel fuel needed for the operation of portable generators. The projected amount is $28,580.

**Dues, Licenses, Schools & Permits**
This expense represents the cost for license renewals, subscriptions, and employee licensing, books and schooling required to maintain their license to operate. The projected amount is $13,296.

**Capital Outlay**
The District is budgeting for projects such as the purchase of various field related equipment, rehab of lift stations, and water pipe replacement. The expected amount for this Fiscal year should not exceed $1,324,000.

**Renewal & Replacement**
No amounts are being budgeted for FYE 2018/2019.

**Debt Service**

**Principal & Interest Expense**
See Attached Schedule, Exhibit “A”. 