



CORAL SPRINGS
IMPROVEMENT DISTRICT

WATER & SEWER

ADOPTED BUDGET

FY 2018/2019

CORAL SPRINGS IMPROVEMENT DISTRICT
Water and Sewer Enterprise Fund
Adopted Budget
Fiscal Year 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.

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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.

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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.

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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.

Trustee Fees	2016 Series	\$10,140
AMTEC Report		600
Total Expenses		\$10,740

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.

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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.

Utility Billing	\$27,000
Administrative	2,000
Accounting/Finance	3,000
Special Mailings	<u>4,200</u>
Total	\$36,200

Printing and Binding

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

Utility Billing	\$10,000
Administrative	2,970
Accounting	1,300
Annual Water Quality Report	3,500
Personnel Department	1,600
Marketing Materials	<u>2,600</u>
Total	\$21,970

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.

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ADMINISTRATION EXPENDITURES (Continued)

Rentals and Leases

The following charges are being budgeted in the fiscal year:

Copier Lease	\$ 2,290
Mail Machine	785
Total	\$ 3,075

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.

Pest Control	\$ 1,920
A/C Maintenance & Repairs	4,430
Carpet Cleaning	3,680
Title & Baths Cleaning	640
Building small supplies/materials	1,300
Window Cleaning	1,440
Marble Polishing	1,600
Other Repairs & Maintenance	1,960
Total	\$ 16,970

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.

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ADMINISTRATION EXPENDITURES (Continued)

Other Current Charges

Bank charges and any other miscellaneous expenses that occur during the year as follows:

Meeting Refreshments	\$ 144
Commercial Bank Charges	6,000
Security Signature Stamps	300
Phone System Computer Boards	5,000
Monitoring Fees	772
Employment & Drug Screening	1,800
Other Contractual Services	1,560
Cleaners/Pest Control/etc.	1,200
Miscellaneous Charges	<u>10,284</u>
TOTAL	\$ 27,060

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 years' 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 years' 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.

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ADMINISTRATION EXPENDITURES (Continued)
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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.

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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.

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EXPENDITURES-PLANT OPERATIONS (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 expense should not exceed \$158,849.

Repairs & Maintenance - General

Repair and maintenance expenses anticipated to be spent in the fiscal year are as follows:

<u>Water Department</u>	
Well & Wellfield Maintenance	132,480
Generator Maintenance & Repair	20,500
Instrument and Control Repairs/Calibration	63,500
Flow Meters and Other Equipment	38,000
Vibration Analysis Program	41,800
Vehicle Maintenance	4,000
Air Conditioning	6,790
Other Facility Maintenance	29,600
<u>Wastewater Department</u>	
Deep Well Maintenance	38,000
Vibration Analysis Program	9,000
Generator Maintenance & Repair	26,675
Vehicle Maintenance	1,500
Sludge Truck Maintenance & Repair	1,900
Air Conditioning	2,875
Instruments & Controls/ Meter Calibration	53,940
Tank Cleaning	45,000
Paint interior Plant C	60,000
Electrical Breakers & Parts	20,000
Other Facility Maintenance	21,000
Lift Stations	2,500
<u>Maintenance</u>	
Waste Pro-Trash Pick up	5,716
Lawn Maintenance Contract/Pest Control	52,000
Pest Control	6,080
Vehicle Maintenance	1,800
Other Facility Maintenance	10,000
Total Repairs and Maintenance	\$694,656

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EXPENDITURES - PLANT OPERATIONS (Continued)

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.

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EXPENDITURES-PLANT OPERATIONS (Continued)
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Capital Outlay

The District is budgeting amounts to construct new utility plant projects such 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.

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EXPENDITURES - FIELD OPERATIONS
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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.

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EXPENDITURES - FIELD OPERATIONS (Continued)
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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.

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EXPENDITURES - FIELD OPERATIONS (Continued)

Repair and Maintenance

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

Vehicles Maintenance	\$ 20,000
Air Conditioning	1,500
Backhoe Maintenance	8,000
Street/Driveway Paving Repairs	39,500
GIS Services	22,500
Fire Hydrants Maintenance & Repairs	15,000
Other Repairs & Maintenance	<u>10,968</u>
Total	\$117,468

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.

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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 ".