



CORAL SPRINGS IMPROVEMENT DISTRICT

GENERAL FUND

**APPROVED
TENTATIVE
BUDGET**

FY 2023 / 2024

Table of Contents

BUDGET HIGHLIGHTS

Approved Tentative Budget.....3-4

Budget Narrative.....5-13

ABOUT THE DISTRICT

The Coral Springs Improvement District (CSID or “The District”) was incorporated in 1970 for the purpose of constructing and maintaining systems of drainage, flood control within the boundaries of the District.

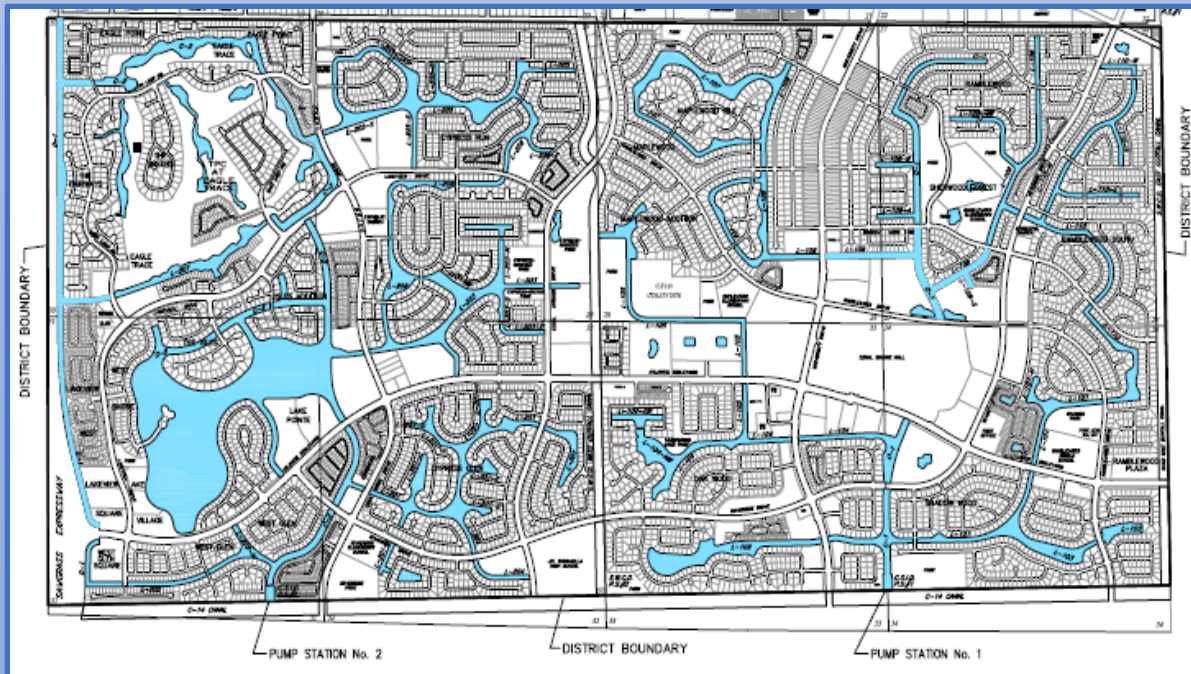
The District was formed enabling the development of the Southern portion of the City of Coral Springs. This was only possible by providing drainage to that land. The District levies and collects non-ad valorem assessments for the purpose of maintenance, operation and repair of the stormwater management system.

The primary responsibility of the stormwater management department is to prevent flooding throughout the District. Stormwater runoff is conveyed to canals via street drains which are maintained by the City of Coral Springs and/or private HOA’s.

CSID monitors and adjusts the water levels in 22 miles of canals, and is responsible for maintenance therein. The District keeps vegetation growth in the canals under control through chemical and biological (natural) methods, and routinely removes debris of all kinds from canals.



The District maintains and operates two pump stations, each capable of pumping 200,000 gallons per minute.



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GENERAL FUND

Approved Tentative Budget

Fiscal Year 2023 - 2024

DESCRIPTION	ACTUAL FYE 2022	ADOPTED BUDGET FY 2022-2023	ACTUAL thru 3/31/2023	TOTAL Projected thru 9/30/2023	Tentative BUDGET FY 2023-2024
Assessment Revenues	3,103,269	3,244,840	3,109,229	3,244,840	3,407,082
Permit Review Fees	8,200	1,000	1,600	3,200	3,200
Miscellaneous Revenue	-		-	-	-
Interest Income	33,156		120,657	241,315	-
Shared Personnel Revenue	37,039	38,150	19,076	38,152	38,150
Carry Forward Assigned Funds		5,488,636	-	-	5,992,522
TOTAL REVENUES	3,181,663	8,772,626	3,250,562	3,527,507	9,440,954

ADMINISTRATIVE

Supervisor Fees	7,200	7,200	2,400	4,800	7,200
Salaries and Wages	176,036	239,000	75,288	150,576	223,921
Special Pay	250	300	-	-	268
FICA Taxes	14,648	18,300	5,148	10,297	17,682
Pension Expense	11,571	28,700	3,879	7,758	26,870
Health Insurance	79,635	73,300	6,894	13,788	49,399
Worker's Compensation Ins.	365	700	423	846	533
Payroll Processing Fees	-	-	-	-	2,580
TOTAL ADMIN PERSONNEL	289,706	367,500	94,033	188,065	328,453

ADMINISTRATIVE EXPENSES

Engineering Fees	21,553	44,100	10,973	21,947	44,100
Legal Fees	96,200	96,000	34,747	69,494	96,000
Special Consulting Services	52,521	200,000	-	-	200,000
Annual Audit	8,200	10,700	8,200	16,400	10,700
Actuarial Computation-OPEB	-	1,400	-	-	500
Management Fees	62,630	64,506	31,013	62,026	64,509
Telephone Expense	3,649	3,760	1,558	3,116	3,860
Postage	1,156	810	311	622	730
Printing & Binding	1,382	1,380	592	1,184	1,380
Paver Driveway Incentive Program	-	12,500	592	1,184	12,500
Administrative Building Costs (Rent)	13,151	13,120	5,631	11,262	13,905
Insurance	947	1,300	409	818	1,300
Legal Advertising	662	6,000	293	587	6,000
Other Charges	1,490	1,700	200	400	1,300
Computer Expense/Technology	24,663	31,500	7,034	14,068	31,100
Digital Record Management	-	11,000	-	-	-
Office Supplies	7,809	7,790	3,344	6,688	8,290
Dues, Licenses & Subscriptions	4,365	7,900	3,175	6,350	7,900
Promotional Expense	8,275	5,260	-	-	4,800
Education	-	-	-	-	7,480
Capital Purchases	-	11,000	-	-	-
TOTAL ADMIN GENERAL	308,652	531,726	108,073	216,145	516,354
TOTAL ADMINISTRATIVE	598,358	899,226	202,105	404,210	844,807

DESCRIPTION	ACTUAL FYE 2022	ADOPTED BUDGET FY 2022-2023	ACTUAL thru 3/31/2023	TOTAL Projected thru 9/30/2023	Tentative BUDGET FY 2023-2024
FIELD PERSONNEL					
Salaries & Wages	302,788	318,000	148,259	296,518	328,425
Special Pay	900	1,000	-	-	758
FICA Taxes	23,176	25,000	11,018	22,035	25,124
Pension Expense	36,251	39,000	15,581	31,162	39,411
Health Insurance	75,471	107,000	49,373	98,747	112,306
Worker's comp Ins	10,353	17,000	4,548	9,097	16,619
Payroll Processing Expense	-	-	-	-	3,380
TOTAL FIELD PERSONNEL	448,939	507,000	228,780	457,559	526,023
FIELD OPERATIONS					
Water Quality Testing	2,432	3,000	1,126	2,252	3,000
Communications-Radios/Cellphones	784	2,200	281	563	2,200
Electric	933	1,200	360	720	1,500
Rentals and Leases	47	500	-	-	500
Insurance	11,140	18,300	5,767	11,534	13,000
R&M - General	152,784	26,035	4,825	9,650	30,135
R&M - Vehicles	1,261	5,500	1,459	2,919	5,500
R&M - Trash pickup	2,266	5,200	2,056	4,113	5,200
R&M - Pump Stations	58,202	100,265	439	877	72,055
R&M - Facility	10,726	11,500	4,349	8,698	12,000
Culvert Inspection & Cleaning	56,960	94,500	19,500	39,000	290,000
Canal Dredging & Maintenance	-	-	-	-	25,000
Vegetation Management	12,441	15,000	-	-	15,000
Operating Supplies	632	19,600	1,059	2,118	22,100
Chemicals	157,788	145,000	87,816	175,631	160,000
Uniforms	1,304	2,900	535	1,069	2,100
Motor & Propane Fuels	31,898	57,300	7,124	14,248	51,300
Dues, Licenses, Schools & Training	632	8,400	1,059	2,118	10,100
Education (Schools & Training)	-	-	-	-	11,200
Capital Outlay-Equipment	-	10,000	-	-	47,000
Capital Improvements	958,909	6,140,000	320,590	641,180	6,616,500
TOTAL FIELD OPERATIONS	1,461,137	6,666,400	458,346	916,692	7,395,390
TOTAL FIELD	1,910,076	7,173,400	687,126	1,374,251	7,921,413
TOTAL OPERATIONAL EXPENDITURES	2,508,434	8,072,626	889,231	1,778,462	8,766,220
Reserves					
Reserved for 1st Qtr. Operating	-	450,000	-	-	450,000
Reserves for Designated Projects/Emergency	-	250,000	-	-	250,000
Total Reserves	-	700,000	-	-	700,000
TOTAL EXPENSES & RESERVES	2,508,434	8,772,626	889,231	1,778,462	9,466,220
Excess Revenues Over Expenditures & Reserves	673,230	-	2,361,331	1,749,045	-

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

REVENUES:

Assessments

The District levies a Non-Ad Valorem Assessment on all taxable property within the Coral Springs Improvement District to fund operating and maintenance expenditures, and future reserves. Based on the following table:

Fee Impact Examples

Parcel Type	Impervious Area
Residential Dwelling - Tier 1	1,947
Residential Dwelling - Tier 2	3,423
Residential Dwelling - Tier 3	5,449
Residential Dwelling - Tier 4	6,792
Small Apartment Building	9,354
Large Apartment Building	178,965
Retail/Office	21,261
Big Box Store	188,748

Source: Assessment Methodology Study – 5/2018

Permit Review Fees

Permit fees are based on prior year's revenues. The revenue budgeted from this source is \$3,200.

Interest Income

Interest is earned from the District's funds on deposit in money market accounts and in investment pools. Interest rates are at historic highs.

Shared Personnel Revenue

The District has 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 \$39,290.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

EXPENDITURES

ADMINISTRATIVE

Supervisor Fees

Board of Supervisors may be compensated \$200 per meeting, not to exceed \$2,400 each 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 \$223,921

Special Pay

Special pay is a holiday bonus based on number of years of service. Special pay is budgeted for \$268.

FICA Taxes

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$223,921 and Supervisors Fees of \$7,200 FICA taxes are being budgeted for a rounded figure of \$17,682.

Pension Expense

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$223,921 pension expense is budgeted for \$26,870.

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 \$49,399.

Worker's Compensation Insurance

The District's Worker's Compensation Insurance premium is budgeted for \$533.

Payroll Processing Fees

In April of 2023, the District contracted with PayCom for payroll processing services. The projected amount for payroll fees for this fiscal year is \$2,580.

Engineering Fees

The District contracts for general engineering services on an annual basis. Based on prior years' experience, the projected amount for this Fiscal Year is \$44,100.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

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 years' experience the projected amount for this Fiscal Year is \$96,000.

Special Consulting Services

The District will need to engage a consultant who specializes in legislative codification. Certain District limitations relating to bidding threshold requirements, efficiencies, gains and benefits inherent in contract administration, and supervisor compensation levels need to be revised and updated. Additional consulting may be needed to conduct workshop sessions involving staff and department managers. The total amount being budgeted is \$200,000.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. Based on the current activity level the amount is not expected to exceed \$10,700.

Actuarial Computation - OPEB

Florida Statutes require the employer to make health coverage available to retirees at the employer's group rate. The Governmental Accounting Standards Board requires a periodic actuarial assessment of the cost and liability associated with these benefits. In June 2017 GASB 75 replaced and expanded GASB 45 reporting requirements. The District is budgeting \$500 for this assessment.

Management Fees

This service includes \$64,509 in management and financial advisory services provided to the District under the Management Contract with Inframark.

Telephone

Telephone and fax machine expenses are budgeted for this Fiscal Year at \$3,860.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc. The projected expense for this Fiscal Year is \$730.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

Printing and Binding

Checks, stationery, envelopes, photocopies, etc. The projected expense for this Fiscal Year is \$1,380.

Paver Driveway Incentive Program

An incentive of \$250 payment each year to the first fifty District residents to replace a concrete or other impervious surface driveway with a pervious paver type driveway. The total budget is \$12,500.

Administrative Building Costs

This expense represents the costs of operating and maintaining the administration building. The projected amount for this cost is \$13,905.

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 \$1,300.

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 years' experience the amount should not exceed \$6,000.

Other Charges / Contingencies

The District is budgeting \$1,300 for various bank charges incurred on its accounts.

Computer Expense/Technology

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 \$31,500 and includes the cost of digital record keeping for engineering/project plans.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

Office Supplies

Accounting and Administrative Supplies. Projected expense for this year is \$8,290.

Dues, Licenses, Subscriptions

	<u>Yearly</u>
Annual renewal fee to Florida Assoc.	\$3,000
Annual Special District fee	175
Accounting and seminars	1,000
Management related training	3,700
Others	<u>25</u>
Total	\$7,900

Promotional Expense

The District circulates periodic newsletters for the purpose of keeping its residents informed of issues affecting them and may sponsor other events for educating District residents about the services being provided. The annual budget for this item is \$4,800.

Education

The District values continued learning and encourages employees to further their education. The District will pay for classes / seminars taken by employees when the subject is related to the employee's job. The total budget is \$7,480.

Capital Purchases

There are no budgeted expenditures.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

FIELD OPERATIONS

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$328,425.

Special Pay

Special pay is a holiday bonus based on the number of years of service. Special pay is budgeted for \$758.

FICA Taxes

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$328,425 FICA taxes are being budgeted for a rounded amount of \$25,124.

Pension Expense

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$328,425 pension expense is budgeted for \$39,411.

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 \$112,306.

Worker's Compensation Insurance

The District's Worker's Compensation Insurance premium is budgeted for \$16,619.

Payroll Processing Fees

In April of 2023, the District contracted with PayCom for payroll processing services. The projected amount for payroll fees for this fiscal year is \$3,380.

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 \$3,000.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

Communications-Radios/Cellphones

The District provides Sprint/T-Mobile telephones for the field employees. The following are the estimated costs for the budget year.

	<u>Yearly</u>
Field Supervisor	\$1,200
Truck No. 1	500
Truck No. 1	<u>500</u>
Total	\$2,200

Electric

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

<u>Address</u>	<u>Yearly</u>
Pump Station #1 – 121 NW 93 rd Terrace	\$ 750
Pump Station #2 – 12000 SW 1 st Street	<u>750</u>
Total	\$1,500

Rentals and Leases

Payments related to a lease on a copy machine. The projected cost to be paid by the District for this fiscal year is \$500.

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 \$13,000.

Repair & Maintenance - General

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

	<u>Yearly</u>
Vehicle Maintenance	5,500
Pump Station Repairs/Maintenance	72,055
Trash Pick-up Service	5,200
Misc. Repairs	<u>30,135</u>
Total	\$112,890

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

Repair & Maintenance - Facility

Estimated costs for general facility maintenance are \$12,000.

Culvert Inspection and Cleaning

Culvert inspection and cleaning costs of \$131,500 are being budgeted this year. In addition, \$158,500 has been budgeted for engineering assessments. Total budget for this category is \$290,000.

Canal Dredging & Maintenance

Estimated costs for dredging and maintenance are \$25,000.

Vegetation Management

Prevention of growth of invasive vegetation in canal rights-of-way, with associated bank repair. This should not exceed \$15,000.

Operating Supplies

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

	<u>Yearly</u>
Safety equipment	6,575
Annual Waterway Cleanup Donation	525
Grass eating triploid carp	<u>15,000</u>
Total	\$22,100

Chemicals

Estimated costs for chemicals for the budget year are \$160,000.

Uniform Rental / Purchase

Estimated costs for uniform rental / purchase including Employee Safety Boot Allowance for the budget year are \$2,100.

Motor Fuels & Propane

Estimated costs for motor fuels and propane for the budget year are \$51,300.

Coral Springs Improvement District

General Fund

Approved Tentative Budget

Fiscal Year 2023 / 2024

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 \$10,100.

Education

The District values continued learning and encourages employees to further their education. The District will pay for classes / seminars taken by employees when the subject is related to the employee's job. The total budget is \$11,200.

Capital Outlay-Equipment

Capital outlay for equipment is budgeted for \$47,000.

Capital Improvements

Capital improvements in the amount of \$6,616,500 are being budgeted for canal bank restoration, canal bank assessment, safety, and sustainability project. LP Fuel tank storage capacity increase and purchase of spare motor for stormwater pumps.

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 other than those related to Hurricanes. This fiscal year the amount projected to be set aside is \$250,000.