



Coral Springs
Improvement District

APPROVED TENTATIVE BUDGET FY 2023 | 2024



DISTRICT
OF THE YEAR

Presented by the
Florida Association of Special Districts

to
CORAL SPRINGS
IMPROVEMENT DISTRICT

2022

WATER & SEWER



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BOARD OF SUPERVISORS

- Curtis J. Tiefenbrun, President
- Stephen Lytle, Vice President
- Benjamin E. Groenevelt, Secretary

MANAGEMENT

- Kenneth Cassel, District Manager
- Seth Behn, District Attorney
- Rick Olson, District Engineer
- David McIntosh, Director of Operations
- Jan Zilmer, Human Resources Director
- Joe Stephens, Director of Utilities
- Sue Beyer, Director of Finance & Accounting

**CORAL SPRINGS IMPROVEMENT DISTRICT
WATER & SEWER ENTERPRISE FUND
Approved Tentative Budget
Fiscal year 2023-2024**

DESCRIPTION	ADOPTED BUDGET FY 2022-2023	ACTUAL ENDING 5/31/23	TOTAL Projected thru 9/30/2023	Approved Tentative FY 2023 2024
REVENUE				
WATER REVENUE	7,486,370	4,949,425	7,424,137	7,860,690
SEWER REVENUE	6,775,552	4,445,321	6,667,982	7,114,330
STANDBY REVENUE	3,120	35,680	53,520	25,000
PROCESSING FEES	12,000	7,540	11,310	11,000
LIEN INFORMATION FEES	9,000	7,925	11,888	11,000
DELINQUENT FEES	170,000	205,350	308,025	200,000
CONNECTION FEE REVENUE	-	13,400	20,100	14,000
METER FEES	-	2,675	4,013	3,500
CONTRACT BILLING SERVICES	72,470	48,308	72,462	76,104
CONTRACT HR & PAYROLL SERVICES	14,521	9,682	14,523	14,952
TECHNOLOGY SHARING REVENUE	16,883	11,255	16,883	17,389
INTEREST		434,529	651,794	300,000
RENT REVENUE	71,249	74,296	111,444	111,955
FED GRANT-BLOWER REPLACEMENT	500,000	-	500,000	-
MISCELLANEOUS REVENUE	-	45,360	48,039	-
Carry forward balance	3,648,911	-	-	4,156,000
TOTAL REVENUES	18,780,076	10,290,746	15,916,119	19,922,262

EXPENSES

ADMINISTRATION (Dept 310)

SALARIES & WAGES	1,140,560	413,874	620,811	843,366
SPECIAL PAY	2,531	-	-	2,011
FICA EXPENSE	87,253	30,640	45,960	64,518
PENSION EXPENSE & MATCH	136,868	56,502	113,003	101,204
HEALTH INSURANCE	257,219	168,914	253,371	233,474
WORKER'S COMP. INSURANCE	2,625	1,082	1,624	1,940
EDUCATION	31,668	-	-	20,840
OPEB EXPENSE	3,005	-	-	3,100
ENGINEERING FEES	33,600	6,866	10,298	33,600
TRUSTEE FEES	10,675	9,159	9,159	9,759
ATTORNEY FEES	60,000	33,127	49,690	60,000
SPECIAL CONSULTING SERVICES	158,000	76,384	114,577	152,000
CYBERSECURITY & IT SERVICES	100,000	49,572	74,358	100,000
TRAVEL PER DIEM (BOARD)	8,000	490	735	12,000
ANNUAL AUDIT	15,750	12,300	12,300	15,750
GASB VALUATION FEE	3,200	2,590	3,885	3,900
MANAGEMENT FEES	96,764	56,446	84,669	96,764
TELEPHONE	15,200	11,047	16,571	26,158
POSTAGE	55,780	34,541	51,811	55,780
PRINTING AND BINDING	46,600	31,814	47,722	47,900
ELECTRIC EXPENSE	15,400	7,300	10,950	15,000
RENTALS AND LEASES	3,150	313	470	3,850
INSURANCE	18,750	9,502	14,254	16,000
REPAIR & MAINTENANCE	41,000	15,424	23,136	41,000
LEGAL ADVERTISING	4,500	-	-	4,500
EMPLOYMENT ADS	13,550	3,532	5,298	13,000
OTHER CURRENT CHGS-GENERAL	32,950	6,328	9,492	34,200
MONITORING FEES	600	162	243	600
EMPLOYMENT SCREENING	3,000	1,940	2,910	3,000

**CORAL SPRINGS IMPROVEMENT DISTRICT
WATER & SEWER ENTERPRISE FUND
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Fiscal year 2023-2024**

DESCRIPTION	ADOPTED BUDGET FY 2022-2023	ACTUAL ENDING 5/31/23	TOTAL Projected thru 9/30/2023	Approved Tentative FY 2023 2024
MERCHANT FEES (PAYMENTUS)	90,100	52,401	78,602	86,000
TECHNOLOGY EXPENSE	99,095	44,591	66,887	117,209
TOILET REBATE	14,850	6,039	9,059	14,850
OFFICE SUPPLIES	4,000	5,875	8,812	10,000
DUES, LICENSES, SUBSCRIP.	15,000	3,606	5,409	13,000
PROMOTIONAL EXPENSE	22,000	21,184	31,776	29,700
CAPITAL OUTLAY	10,000	10,968	16,452	40,000
BANK FEES	-	4,688	7,032	1,500
TOTAL ADMINISTRATION	2,653,243	1,189,201	1,801,323	2,327,472

Plant

Water (Dept 321)				
SALARIES & WAGES	857,166	618,822	928,233	1,039,133
SPECIAL PAY	1,010	-	-	1,306
FICA EXPENSE	65,573	44,416	66,623	79,493
PENSION EXPENSE	102,860	44,253	66,379	124,696
HEALTH INSURANCE	205,672	87,438	131,157	228,745
WORKER'S COMP. INSURANCE	30,822	17,461	26,192	29,037
EDUCATION	22,596	-	-	24,940
OPEB EXPENSE	1,968	-	-	3,400
WATER QUALITY TESTING	32,470	17,404	26,106	26,540
TELEPHONE	3,500	986	1,479	2,500
ELECTRIC EXPENSE	424,600	300,020	450,030	560,000
RENTALS AND LEASES	3,250	117	176	3,250
INSURANCE	89,540	51,065	76,598	85,213
REPAIR & MAINTENANCE	340,656	55,923	83,884	326,746
R&M-FILTERS FOR WATER PLANT	222,800	13,429	20,144	217,460
OFFICE SUPPLIES	1,785	181	272	1,000
OTHER OPERATING SUPPLIES	29,850	5,620	8,430	29,850
CHEMICALS	460,721	352,922	529,383	418,678
LAB CHEMS/TEST EQUIP	42,769	17,926	26,889	32,464
UNIFORM RENTAL	4,170	1,893	2,839	5,195
MOTOR FUELS	79,055	1,032	1,548	61,650
DUES, LICENSES, SUBSCRIP.	19,460	5,637	8,455	23,090
CAPITAL OUTLAY	575,000	11,135	16,703	686,000
RENEWAL & REPLACEMENT	-	-	-	-
TOTAL DEPT #321 (WATER)	3,617,293	1,647,680	2,471,519	4,010,384

Waste Water (Dept 322)				
SALARIES & WAGES	906,730	610,538	915,807	999,649
SPECIAL PAY	1,465	-	-	1,577
FICA EXPENSE	69,365	46,375	69,563	76,475
PENSION EXPENSE	108,807	49,689	99,377	119,958
HEALTH INSURANCE	218,159	88,460	132,690	259,131
WORKER'S COMP. INSURANCE	32,806	7,497	11,246	25,532
EDUCATION	23,646	-	-	20,640
OPEB EXPENSE	2,102	-	-	3,100
WATER QUALITY TESTING	43,223	24,277	36,415	44,000
TELEPHONE	2,904	1,516	2,274	2,900
ELECTRIC EXPENSE	250,000	150,615	225,922	270,000
RENTALS AND LEASES	3,388	-	-	2,200
INSURANCE	81,100	44,994	67,491	75,650
REPAIR & MAINTENANCE	633,060	194,180	291,270	652,838

**CORAL SPRINGS IMPROVEMENT DISTRICT
WATER & SEWER ENTERPRISE FUND
Approved Tentative Budget
Fiscal year 2023-2024**

DESCRIPTION	ADOPTED BUDGET FY 2022-2023	ACTUAL ENDING 5/31/23	TOTAL Projected thru 9/30/2023	Approved Tentative FY 2023 2024
SLUDGE MANAGEMENT-SEWER	256,600	139,890	209,835	237,400
CHEMICALS	98,510	42,741	64,112	101,600
OFFICE SUPPLIES	950	376	564	950
OTHER OPERATING SUPPLIES	9,000	3,486	5,229	9,000
LAB CHEMS/TEST EQUIP	4,000	1,825	2,738	4,000
UNIFORM RENTAL	4,350	1,958	2,938	5,375
MOTOR FUELS	62,520	14,414	21,621	49,920
DUES, LICENSES, SUBSCRIP.	15,950	2,461	3,692	36,030
CAPITAL OUTLAY	1,905,899	710,852	1,066,279	1,452,000
TOTAL DEPT #322 (WASTEWATER)	4,734,534	2,136,145	3,229,062	4,449,923
Maintenance (Dept 323)				
SALARIES & WAGES	495,029	316,476	474,714	539,930
SPECIAL PAY	967	-	-	1,191
FICA EXPENSE	37,869	24,398	36,597	41,305
PENSION EXPENSE	59,403	28,292	56,584	64,792
HEALTH INSURANCE	114,844	68,586	102,879	182,766
WORKER'S COMP. INSURANCE	20,605	4,303	6,455	17,008
EDUCATION	14,910	-	-	15,200
OPEB EXPENSE	846	-	-	2,200
TELEPHONE	3,630	1,746	2,619	3,500
RENTALS AND LEASES	7,100	2,978	4,466	7,100
INSURANCE	3,600	2,199	3,298	4,000
REPAIR & MAINTENANCE	122,100	51,375	77,063	133,342
OFFICE SUPPLIES	900	413	619	900
OTHER OPERATING SUPPLIES	20,500	7,765	11,647	31,100
UNIFORM RENTAL	3,120	1,164	1,747	3,670
MOTOR FUELS	6,520	2,226	3,339	5,210
DUES, LICENSES, SUBSCRIP.	7,000	991	1,487	7,000
CAPITAL OUTLAY	28,000	-	-	35,000
TOTAL DEPT #323 (MAINTENANCE)	946,943	512,912	783,514	1,095,214
TOTAL PLANT (DEPT #321 - #323)	9,298,770	4,296,737	6,484,096	9,555,522
Field (Dept 330)				
SALARIES & WAGES	903,637	653,950	980,925	1,090,726
SPECIAL PAY	1,754	-	-	1,957
FICA EXPENSE	69,128	50,556	75,835	83,443
PENSION EXPENSE	108,437	49,928	74,892	130,887
HEALTH INSURANCE	256,412	125,575	188,363	286,923
WORKER'S COMP. INSURANCE	32,681	18,411	27,616	42,056
EDUCATION	25,746	-	-	27,840
OPEB EXPENSE	3,150	-	-	4,000
WATER QUALITY TESTING	1,000	155	233	1,000
NATURESCAPE IRRIGATION SERVICE	3,400	-	-	3,400
TELEPHONE	18,600	6,059	9,088	10,500
ELECTRIC EXPENSE	118,000	80,535	120,803	126,842
RENTALS AND LEASES	9,500	1,758	2,637	9,500
RENT EXPENSE-SCADA	56,040	32,690	49,035	56,040
INSURANCE	26,000	13,879	20,818	23,154
REPAIR & MAINTENANCE	178,250	142,221	213,332	231,470

**CORAL SPRINGS IMPROVEMENT DISTRICT
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Fiscal year 2023-2024**

DESCRIPTION	ADOPTED BUDGET FY 2022-2023	ACTUAL ENDING 5/31/23	TOTAL Projected thru 9/30/2023	Approved Tentative FY 2023 2024
R&M LIFT STATIONS	157,850	66,259	99,388	80,850
R&M-GENERATORS	34,600	6,117	9,176	26,100
METERS	31,440	16,863	25,295	29,471
OFFICE SUPPLIES	1,680	598	896	1,680
OTHER OPERATING SUPPLIES	57,190	45,239	67,858	62,200
UNIFORM RENTAL	5,730	3,218	4,827	6,835
MOTOR FUELS	27,740	23,188	34,782	24,920
DUES, LICENSES, SUBSCRIP.	10,500	2,658	3,987	10,500
CAPITAL OUTLAY	1,710,000	761,099	1,141,648	2,565,000
TOTAL DEPT #330 (FIELD)	3,848,465	2,100,954	3,151,432	4,937,293
TOTAL EXPENSES ALL DEPTS	15,800,478	7,586,892	11,436,850	16,820,287
AVAILABLE FOR DEBT SERVICE	2,979,599	2,703,854	4,479,269	3,101,975
DEBT SERVICE				
PRINCIPAL				
PRINCIPAL EXP-2016	1,795,000	1,795,000	1,795,000	1,850,000
INTEREST				
INTEREST EXP-2016	1,022,817	681,881	1,022,817	968,070
TOTAL DEBT PAYMENTS	2,817,817	2,476,881	2,817,817	2,818,070
Excess Revenues After Debt Service	161,782	226,973	1,661,452	283,905
Debt Service Ratio	1.06	1.09	1.59	1.10



APPROVED TENTATIVE BUDGET

The District will use reserve funds in the amount of \$4,086,000 to help offset infrastructure projects required by Plant & Field departments, which the majority was carry forward from unused reserve funds from the prior Fiscal Year.

CSID is executing the Financial Management Plan rate increases of 5% to water (including irrigation) and sewer rates as a result of the Rate Study Analysis completed during FY 2019 by Stantec, an independent consulting firm.

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 \$7,860,690.

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 the previous year’s revenue the sewer revenues are projected to be \$7,114,330.

Standby Revenue

The standby charge is applied to each lot, parcel, or tract, which has been reserved for water and sewer capacity. The amount projected for this Fiscal Year is \$25,000.

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 \$11,000.

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 \$11,000.



REVENUES (Continued)

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 \$200,000.

Contract Utility Billing Services

The District provides utility billing services for the benefit of cost sharing. This Fiscal Year the District expects to receive \$76,104.

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 \$14,952.

Rent Revenue

This line item represents the lease space within the plant. The total budgeted revenue from this source is \$111,955.

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 \$17,389.

Miscellaneous Revenues

Represents income from unexpected activities during the year. At times the District participates in rebate events, or surplus sales to dispose of unrepairable equipment. This is unexpected revenue and is not budgeted.



ADMINISTRATION EXPENDITURES

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$843,366.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$2,011.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of is \$843,366, the amount projected for FICA tax is \$64,518.

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 \$843,366, the amount projected for pension expense is \$101,204.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$233,474.

Worker's Compensation Insurance

Worker's compensation insurance is being budgeted for \$1,940.

Unemployment Compensation

Unemployment compensation is expected to be \$0.

Tuition Reimbursement

The budgeted amount is estimated to be \$20,840.



ADMINISTRATION EXPENDITURES (Continued)

OPEB Expense

Other post-employment benefits (OPEB) are the benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee (GASB Statements 74 and 75). The budgeted amount is estimated to be \$3,100.

Engineering Fees

The District currently has a contract with Globaltech, Inc., 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)	\$9,159
AMTEC Report	<u>600</u>
Total Expenses	\$9,759

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. This year’s budget is not expected to exceed \$60,000.



ADMINISTRATION EXPENDITURES (Continued)

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 these services is \$152,000.

Information & Technology Services

The District retained a Consulting firm specialized in technology and cybersecurity to manage the Districts' Network and computer platforms. The projected amount for this service is estimated for \$100,000.

Travel & Per Diem (Board)

This expense represents travel expenses for the Board of Supervisors and Directors. The budgeted amount for this fiscal year is \$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 \$15,750.

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 \$3,900.

Management Fees

This service includes management and financial advisory services provided to the District under the Management Contract with Inframark, LLC. This Fiscal Year the expense is \$96,764.



CORAL SPRINGS IMPROVEMENT DISTRICT

APPROVED TENTATIVE BUDGET FY 2023 | 2024

ADMINISTRATION EXPENDITURES (Continued)

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 \$26,158.

Postage

Overnight deliveries, general, utility bills, etc.

Utility Billing	48,000
Administrative	5,380
Special Mailings	<u>2,400</u>
Total	\$55,780

Printing and Binding

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

Utility Billing	40,600
Accounting	2,000
Personnel Department	3,000
Marketing Materials	<u>2,300</u>
Total	\$47,900

Electric Expense

This expense includes the electrical service for the Administrative Building. Based on prior years' expenses the projected amount for this Fiscal Year is \$15,000.



ADMINISTRATION EXPENDITURES (Continued)

Rentals and Leases

The following charges are being budgeted in the Fiscal Year:

Copier Lease	\$ 2,700
Mail Machine	<u>1,150</u>
Total	\$ 3,850

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 \$16,500.

Repair and Maintenance

The following expenses are anticipated for the budget year.

A/C Maintenance & Repairs	\$23,900
Pest Control	2,100
Carpet, Windows, Floors & General Cleaning	8,200
Building Small Supplies/Materials	1,800
Roof Repairs	4,000
Contingencies	<u>1,000</u>
Total	\$ 41,000



ADMINISTRATION EXPENDITURES (Continued)

Legal Advertising

The District posts most of its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, request for bids, etc. The estimated amount should not exceed \$4,500.

Other Current Charges

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

Employee Appreciation	16,500
Miscellaneous Charges	<u>17,700</u>
TOTAL	\$ 34,200

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 \$86,000.



ADMINISTRATION EXPENDITURES (Continued)

Computer/Technology Expenses

This represents software, anti-virus, web hosting, tech services & additional computer project systems and support for this Fiscal Year which amount should not exceed \$117,209.

Employment Ads

Recruiting Expenses for qualified candidates for Plant Operators, Field, and Administration Personnel. Based on prior years' experience the amount should not exceed \$13,000.

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 \$10,000.

Dues, Licenses, Schools & Permits

This item includes professional publications such as GAS Guide and Florida Statutes. This expense also covers the cost for CPA continuing education requirements and license renewal, management training, and training related to human resources. The amount should not exceed \$13,000.

Promotional Expenses

The District is budgeting \$29,700 for the budget year.

Capital Outlay

The budgeted amount of \$40,000 is being provided for a structural evaluation of the Administration Building and updates to the conference room.



EXPENDITURES - PLANT OPERATIONS

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$2,578,711.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$4,073.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$2,578,711, the amount projected for FICA tax is \$197,272.

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 \$2,578,711, the amount projected for pension expense is \$309,445.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$670,641.

Worker's Compensation Insurance

Worker's compensation insurance is being budgeted for \$71,577.

Tuition Reimbursement

The amount budgeted is \$60,780.



EXPENDITURES - PLANT OPERATIONS (Continued)

OPEB Expense

Other post-employment benefits (OPEB) calculation budgeted amount is based on previous year calculation and estimated to be \$8,700.

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 \$70,540.

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 \$8,900

Electric Expense

The electric requirements for the plant facility and wells are based upon the operating history. Based on the previous year's expenses the projected amount for this Fiscal Year is \$830,000.

Rentals and Leases

The District is budgeting \$12,550 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 \$164,863.



CORAL SPRINGS IMPROVEMENT DISTRICT

APPROVED TENTATIVE BUDGET FY 2023 | 2024

EXPENDITURES - PLANT OPERATIONS (Continued)

Repairs & Maintenance

Repair and maintenance expenses anticipated to be spent in the Fiscal Year are as follows:

Water Department

R&M General	43,300
Generator Maintenance & Repairs	32,676
Vibration Analysis Program	31,800
R&M Well & Deep Well	124,170
Instrument and Control Repairs/Calibration	40,500
Facility Maintenance	<u>54,300</u>
Total Water	\$ 326,746

Wastewater Department

R&M General	22,000
Generator Maintenance & Repair	27,740
Deep Well Maintenance	11,000
Instruments & Controls/ Meter Calibration	84,676
R&M Vehicles	4,000
Vibration Analysis Program	17,000
R&M Air Conditioning	19,922
Facility Maintenance	197,000
R&M Lift Stations	4,500
R&M Headworks	20,000
Mechanical Injection Well	<u>245,000</u>
Total Wastewater	\$ 652,838

EXPENDITURES - PLANT OPERATIONS (Continued)

Maintenance

R&M General	14,800
Vehicle Maintenance	10,400
R&M Trash Pick Up	8,742
Lawn Maintenance Contract	84,400
Other Facility Maintenance	<u>15,000</u>
Total Maintenance	\$133,342

TOTAL REPAIRS & MAINTENANCE - PLANT \$1,112,926

Filters for Water Plant

Budgeted replacement costs for filters, membranes and interconnectors for the Water Plant are \$217,460.

Sludge Management - Sewer

Sludge removal costs are budgeted for \$237,400.

Chemicals

Products used in the process of Water & Wastewater treatments. The amount projected to be spent in this Fiscal Year is \$520,278.

Office Supplies

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is \$2,850.



EXPENDITURES - PLANT OPERATIONS (Continued)

Operating Supplies

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$69,950.

Uniforms

Uniform purchases, rentals and safety boot allowances are budgeted at \$14,240.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of auxiliary generators. The projected amount is \$116,780.

Dues, Licenses, Schools & Permits

This expense represents costs for license renewals, subscriptions, books and schooling required to maintain licenses to operate for plant employees. The projected amount for this Fiscal Year is \$66,120.

Capital Outlay

The District is budgeting for plant projects such as the addition of an above ground diesel storage tank for generator #4, Well #2 electrical panel, Andritz press replacement, and installation of 40 water sample sites. In addition, other projects to update and maintain equipment in Water and Wastewater. The total amount budgeted for Plant Capital Outlay is \$2,173,000.

Capital outlay for projects from the 2022/2023 budget year that will not be completed by the end of the current fiscal year is estimated at \$1,533,000. This amount will be charged in the 2023/2024 fiscal year.



EXPENDITURES - FIELD OPERATIONS

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$1,090,726.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$1,957.

FICA Taxes

FICA tax is established by law and currently is 7.65%. Based on salaries of \$1,090,726 the amount projected for FICA tax is \$83,433.

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 \$1,090,726, the amount projected for pension expense is \$130,887.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$286,923.

Worker's Compensation Insurance

Worker's compensation insurance is being budgeted for \$42,056.

Tuition Reimbursement

The projected amount is \$27,840.



EXPENDITURES - FIELD OPERATIONS (Continued)

OPEB Expense

Other post-employment benefits (OPEB) calculation budgeted amount is based on previous year calculation and estimated to be \$4,000.

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.

Naturescape Irrigation Service

An annual fee of \$3,400 is paid to Broward County for the operation of the Naturescape irrigation service.

Telephone Expense

Telephones and fax machines are budgeted annually. Based on the previous years' experience the amount should not exceed \$10,500.

Electric Expense

The electric requirements (for Lift Stations) are based upon the operating history. Based on prior years' expenses the projected amount for this Fiscal Year is \$126,842.

Rentals & Leases

Equipment rental, other than for SCADA, is budgeted for \$9,500.

Rent Expense-SCADA

The District will install and rent components for telemetry lift-station operation and monitoring for \$56,040.



EXPENDITURES - FIELD 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 expected amount for this Fiscal Year should not exceed \$26,000.

Repairs and Maintenance

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

R&M-General	\$	27,000
R&M-GIS Asbuilts		56,000
R&M-GIS Lead Copper		16,500
R&M-GIS General Services		2,500
R&M-Air Conditioning		3,500
R&M-Facility Maintenance		9,500
R&M-Vehicles		30,720
R&M Backflows		9,500
R&M-Streets & Driveways		57,250
R&M-Hydrants		<u>19,000</u>
Total Repairs & Maintenance	\$	231,470



EXPENDITURES - FIELD OPERATIONS (Continued)

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 \$80,850.

Generators

Amount projected for expenses related to Portable Generators including services and repairs. The District owns 7 Portable Generators. Budget amount should not exceed \$26,100.

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 \$29,471.

Office Supplies

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is \$1,680.

Operating Supplies

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$62,200.

Uniforms

Uniform purchases and rentals and safety boot allowances are budgeted at \$6,835.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of portable generators. The projected amount is \$24,920.



EXPENDITURES - FIELD OPERATIONS (Continued)

Dues, Licenses, Schools & Permits

This expense represents the cost for license renewals, subscriptions, books, and schooling required to maintain their license to operate. The projected amount is \$10,500.

Capital Outlay

The District is budgeting for projects such as the rehab of a lift station and sewer basin, purchase of one portable generator, sewer lining spot repairs, lift stations camera work, storage shed for generators, 2 new trucks, and a backhoe. The expected amount for this Fiscal Year should not exceed \$2,565,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

APPROVED TENTATIVE BUDGET FY 2023 | 2024

DEBT SERVICE

During FY 2015/2016, Coral Springs Improvement District refinanced Series 2007 Bonds with Refunded Revenue Bonds Series 2016 in the amount of \$42,830,000 with a rate of 3.05%.

\$38 million were used to the construction project of water plant and \$4 million has been set aside to take care of interest during the capitalized period, and to ensure those payments are available to the bondholders.

Debt service schedule represents the amount of money required to make payments on the principal and interest on the outstanding loan.

The schedule below reflects the remaining Debt Service requirement through 2031 of \$37,803,248.

The 2023/2024 Budget includes a principal payment of \$1,850,000 and \$968,070 for interest.

Coral Springs Improvement District 2016 Water and Sewer Refunding Revenue Bonds Debt Service Schedule

Debt Service Due	Principal Amount	Interest Amount	Total Payment
2024	1,850,000	968,070	2,818,070
2025	1,910,000	911,645	2,821,645
2026	1,965,000	853,390	2,818,390
2027	2,025,000	793,458	2,818,458
2028	2,090,000	731,695	2,821,695
2029	2,150,000	667,950	2,817,950
2030	2,220,000	602,375	2,822,375
2031	17,530,000	534,665	18,064,665
Totals	31,740,000	6,063,248	37,803,248