



Coral Springs
Improvement District

**APPROVED
TENTATIVE
BUDGET
FY 2025-2026**

WATER & SEWER



CORAL SPRINGS IMPROVEMENT DISTRICT

Approved Tentative Budget FY 2025-2026

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BOARD OF SUPERVISORS

- Mark Ritter, President
- Benjamin E. Groenevelt, Vice President
- Travis McEwen, Secretary
- Michael Kraus, Assistant Secretary
- Robert Rafaneli, Assistant Secretary

MANAGEMENT

- Kenneth Cassel, District Manager
- Seth Behn, Attorney for the District
- Rick Olson, District Engineer
- David McIntosh, Executive Director
- Joe Stephens, Director of Utilities
- Glen Hanks, Director of Engineering
- Sue Beyer, Director of Finance & Accounting
- Jimmy Harness, Director of Human Resources

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Approved Tentative Budget
Fiscal Year 2025 - 2026

	Adopted Budget FY 2024-2025	Actual thru 5/31/25	TOTAL Projected thru 9/30/2025	Proposed Budget FY 2025-2026
REVENUE				
Water Revenue	8,253,725	5,513,603	8,270,404	8,666,411
Sewer Revenue	7,470,047	4,854,200	7,281,300	7,843,549
G-4564-023-R FEMA (Wind Hardening Grant)	-	260,673	391,009	-
Standby Revenue	25,000	2,080	3,120	15,000
Processing Fees	22,000	20,700	31,050	30,000
Delinquent Fees	200,000	194,840	292,260	200,000
Meter Fees	17,500	23,705	35,558	30,000
Utility Permits	20,000	1,500	2,250	10,000
Billing Services	79,896	53,264	79,897	83,905
HR & Payroll Services	15,407	2,400	3,600	3,708
Interest	500,000	910,463	1,365,695	700,000
Rent Revenue	146,294	76,097	114,145	140,641
Miscellaneous Revenue	25,403	19,167	28,751	7,500
Carry Forward Balance	4,650,000	-	-	13,375,930
TOTAL REVENUES	21,425,272	11,932,692	17,899,038	31,106,644

EXPENSES

ADMINISTRATION / UTILITY BILLING

Salaries & Wages	940,286	674,271	1,011,407	1,033,936
Special Pay	2,052	2,600	3,900	2,643
FICA Expense	71,934	50,156	75,234	79,099
Pension Expense	56,012	32,879	49,318	75,248
457 Match	56,013	30,615	45,922	62,035
Health Insurance	228,935	193,309	289,963	295,028
Worker's Compensation Insurance	2,162	1,207	1,811	3,371
OPEB Expense	5,000	-	5,000	5,000
Payroll Processing Fees	5,000	3,865	5,798	6,000
Tuition reimbursement	36,000	10,839	16,259	38,000
Engineering Fees	20,000	20,244	30,366	31,000
Arbitrage	600	-	600	600
Attorney Fees	66,000	56,381	84,571	90,000
Special Consulting Services	142,000	3,000	4,500	142,000
Newsletters	19,600	6,842	10,263	13,760
Audit	17,100	13,500	20,250	24,300
GASB Valuation	2,200	-	4,000	4,000
Management Fees	99,666	66,444	99,666	102,700
Telephone/Internet	25,300	15,301	22,951	26,700
Postage	50,400	23,488	35,232	42,000
Printing & Binding	40,925	17,397	26,095	35,975
Electric	15,000	7,585	11,377	17,000
Rentals & Leases	8,200	4,518	6,777	7,900
Insurance	28,000	12,584	18,876	26,000
Repair & Maintenance	54,000	34,640	51,960	58,800

	Adopted Budget FY 2024-2025	Actual thru 5/31/25	TOTAL Projected thru 9/30/2025	Proposed Budget FY 2025-2026
Legal Advertising	2,500	1,216	1,824	5,000
Employment Ads	13,000	623	934	6,500
Other Current Charges	12,250	3,709	5,563	8,250
Monitoring Fees	600	243	365	600
Employment Screening	3,160	184	276	3,160
Employee Enrichment	13,800	6,983	10,475	15,000
De Minimus Benefits	3,000	2,171	3,257	3,500
Merchant Fees (Paymentus)	93,000	51,761	77,642	96,000
Computer Equipment & Supplies	28,500	24,676	37,014	31,000
Computer Software & Subscriptions	16,700	52,600	78,900	50,000
IT Tech Support	165,300	50,221	75,331	92,000
Record Storage Fee	900	600	900	900
Toilet Rebates	14,850	6,190	9,285	14,850
Office Supplies	5,500	8,585	12,878	15,000
Office Equipment	2,500	7,134	10,701	5,000
Uniforms/Shirts	1,000	3,166	4,750	5,000
Motor Fuels	2,500	1,098	1,648	2,500
Dues, Licenses & Permits	4,000	3,089	4,634	19,700
Promotional Expense	4,000	695	1,043	4,000
Open House	27,900	26,339	39,509	32,100
Staff Development	17,000	633	950	17,000
Conferences/Workshops	18,000	7,105	10,658	18,000
Trustee Fees	9,500	9,159	13,738	9,500
Bank Fees	1,500	27	41	1,000
TOTAL ADMIN OPERATING & PERSONNEL	2,453,344	1,549,874	2,334,411	2,678,655
CAPITAL OUTLAY - ADMIN	560,000	-	-	595,000
TOTAL ADMIN EXPENSES WITH CAPTIAL OUTLAY	3,013,344	1,549,874	2,334,411	3,273,655

WATER DEPARTMENT

Salaries & Wages	1,099,989	681,184	1,021,777	1,116,181
Special Pay	1,519	950	1,425	1,352
FICA Expense	84,149	50,270	75,405	85,388
Pension Expense	65,999	31,332	46,998	72,538
457 Match	66,000	30,359	45,539	66,971
Health Insurance	253,033	132,197	198,296	284,587
Worker's Compensation Insurance	28,288	9,257	13,886	22,142
Payroll Processing Fees	5,000	3,038	4,557	5,000
Tuition Reimbursement	24,400	-	-	24,400
Water Quality Testing	32,000	28,680	43,020	59,000
Telephone	2,500	1,139	1,709	2,500
Postage	1,000	-	-	500
Electric	565,000	253,990	380,985	540,000
Rentals & Leases	4,800	1,565	2,348	4,800
Insurance	148,500	88,636	132,954	179,500
Repair & Maintenance	614,870	220,818	331,228	1,045,910
Computer Equipment & Supplies	2,500	40	60	37,500
Computer Software & Subscriptions	6,300	3,742	5,613	17,500
Office Supplies	2,000	2,033	3,049	3,300
Other Operating Supplies	29,850	15,463	23,194	16,000

	Adopted Budget FY 2024-2025	Actual thru 5/31/25	TOTAL Projected thru 9/30/2025	Proposed Budget FY 2025-2026
Chemicals	419,700	343,063	514,594	475,500
Lab Chems/Test Equip	32,680	17,260	25,891	33,580
Uniforms/Boot Allowance	4,125	3,505	5,258	4,800
Motor Fuels	61,105	6,414	9,621	61,105
Dues, Licenses, Permits	17,325	5,213	7,820	19,645
Staff Development	12,690	2,337	3,506	2,690
Conferences/Workshops	-	1,197	1,796	10,400
Regulatory Compliance/ Studies	-	-	-	180,000
TOTAL WATER OPERATING & PERSONNEL	3,585,322	1,933,684	2,900,526	4,372,790
CAPTIAL OUTLAY - WATER	1,138,020	107,105	160,657	2,741,000
TOTAL WATER EXPENSES & CAPTIAL OUTLAY	4,723,342	2,040,789	3,061,183	7,113,790

WASTEWATER DEPARTMENT

Salaries & Wages	1,130,210	698,607	1,068,458	1,159,060
Special Pay	1,738	1,200	1,800	1,776
FICA Expense	86,461	52,605	80,454	88,668
Pension Expense	67,813	35,281	53,960	77,923
457 Match	67,813	29,752	45,503	69,543
Health Insurance	278,523	110,431	165,647	289,685
Worker's Compensation Insurance	29,239	9,744	14,616	24,464
Payroll Processing Fees	4,500	3,148	4,815	5,000
Tuition Reimbursement	21,100	-	-	21,100
Water Quality Testing	45,000	33,437	50,155	70,000
Telephone	5,200	1,707	2,560	3,500
Postage	1,500	92	138	1,000
Electric	270,000	153,366	230,049	324,000
Rentals & Leases	1,500	-	-	1,500
Insurance	125,100	96,735	145,102	195,900
Repair & Maintenance	544,037	216,432	324,648	642,070
Sludge Management-Sewer	259,000	171,106	256,658	315,000
Computer Equipment & Supplies	1,500	1,863	2,794	37,500
Computer Software & Subscriptions	7,500	-	-	17,500
Office Supplies	1,000	1,067	1,600	2,500
Other Operating Supplies	12,000	3,867	5,801	12,000
Chemicals	158,680	103,685	155,528	260,000
Lab Chems/Test Equipment	4,000	2,342	3,513	4,000
Uniforms/Boot Allowance	4,270	2,667	4,000	5,000
Motor Fuels	50,620	7,500	11,250	50,700
Dues, Licenses, Permits	20,206	30,836	46,254	11,000
Staff Development	2,250	1,637	2,456	2,050
Conferences/Workshops	9,000	371	557	9,000
TOTAL WASTEWATER OPERATING & PERSONNEL	3,209,761	1,769,477	2,678,316	3,701,441
CAPITAL OUTLAY - WASTEWATER	1,710,000	29,470	44,205	2,114,131
TOTAL WASTEWATER EXPENSES & CAPITAL OUTLAY	4,919,761	1,798,947	2,722,521	5,815,572

Adopted Budget FY 2024-2025	Actual thru 5/31/25	TOTAL Projected thru 9/30/2025	Proposed Budget FY 2025-2026
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MAINTENANCE DEPARTMENT

Salaries & Wages	563,184	349,220	523,830	592,180
Special Pay	866	750	1,125	812
FICA Expense	43,085	26,390	39,584	45,304
Pension Expense	33,791	17,177	25,766	39,892
457 Match	33,791	15,950	23,925	35,530
Health Insurance	165,422	77,307	115,961	178,243
Worker's Compensation Insurance	17,741	5,359	8,039	14,805
Payroll Processing Fees	2,200	1,555	2,333	3,100
Tuition Reimbursement	15,200	-	-	15,200
Telephone	2,500	1,158	1,737	2,750
Postage	1,500	-	-	1,000
Rentals & Leases	8,300	-	-	8,300
Insurance	7,500	4,162	6,244	8,800
Repair & Maintenance	153,100	55,946	83,918	188,900
Computer Equipment & Supplies	2,000	610	916	2,500
Computer Software & Subscriptions	5,000	-	-	7,000
Office Supplies	1,200	390	585	1,500
Other Operating Supplies	23,000	7,180	10,771	25,000
Tool & Equipment Maintenance	10,000	5,184	7,776	10,000
Uniforms/Boot Allowance	3,662	2,479	3,719	4,100
Motor Fuels	4,507	1,509	2,264	4,500
Dues, Licenses, Permits	2,200	842	1,263	7,000
Staff Development	-	800	1,200	7,000
Conferences/Workshops	5,000	-	-	5,500
TOTAL MAINTENANCE OPERATING & PERSONNEL	1,104,749	573,970	860,955	1,208,916
CAPITAL OUTLAY - MAINTENANCE	70,000	42,344	63,517	255,500
TOTAL MAINTENANCE EXPENSES & CAPITAL OUTLAY	1,174,749	616,314	924,472	1,464,416
TOTAL PLANT (DEPT #321 - #323)	10,817,852	4,456,050	6,708,176	14,393,777

FIELD DEPARTMENT

Salaries & Wages	1,103,270	676,058	1,014,087	1,108,437
Special Pay	2,009	1,600	2,400	1,843
FICA Expense	84,404	50,296	75,444	84,797
Pension Expense	66,197	33,063	49,594	74,564
457 Match	66,197	30,696	46,045	66,506
Health Insurance	278,828	138,958	208,438	291,324
Worker's Compensation Insurance	42,026	9,174	13,762	25,519
Payroll Processing Fees	5,000	3,145	4,718	5,300
Tuition Reimbursement	24,300	-	-	23,200
Water Quality Testing	1,000	-	-	1,000
Naturescape IRR Service	3,400	-	-	3,500
Telephone	8,500	5,034	7,551	8,500
Postage	5,000	1,122	1,684	5,000
Electric	145,000	59,922	89,883	124,000
Rentals & Leases	8,000	1,758	2,637	8,000
Rent Expense SCADA	56,040	32,690	49,035	56,040
Insurance	41,000	12,089	18,134	25,000

	Adopted Budget FY 2024-2025	Actual thru 5/31/25	TOTAL Projected thru 9/30/2025	Proposed Budget FY 2025-2026
Repair & Maintenance	482,070	143,295	214,942	486,130
Meter Supplies	42,150	25,177	37,766	76,736
Meter Register Replacements	-	41,345	62,018	70,000
Computer Equipment & Supplies	2,500	1,854	2,780	4,300
Computer Software & Subscriptions	3,730	-	-	3,730
Office Supplies	2,500	474	711	2,000
Other Operating Supplies	45,100	22,920	34,379	52,000
Tool & Equipment Maintenance	17,000	5,765	8,648	17,000
Uniforms/Boot Allowance	6,175	3,730	5,595	6,000
Motor Fuels	24,500	15,259	22,889	25,000
Dues, Licenses, Permits	600	1,006	1,510	600
Staff Development	9,850	800	1,200	15,750
Conferences/Workshops	5,000	-	-	5,000
Regulatory Compliance	40,000	15,219	22,828	-
TOTAL FIELD OPERATING & PERSONNEL	2,621,345	1,332,451	1,998,676	2,676,777
CAPITAL OUTLAY - FIELD	1,860,000	210,168	315,253	7,660,000
TOTAL FIELD EXPENSES & CAPITAL OULAY	4,481,345	1,542,619	2,313,929	10,336,777
TOTAL EXPENSES w/CAPITAL ALL DEPARTMENTS	18,312,541	7,548,544	11,356,516	28,004,209
AVAILABLE FOR DEBT SERVICE	3,112,731	4,384,148	6,542,522	3,102,435
DEBT SERVICE				
PRINCIPAL EXP-2016	1,910,000	-	1,910,000	1,965,000
INTEREST EXP-2016	911,645	598,660	911,645	853,390
TOTAL DEBT PAYMENTS	2,821,645	598,660	2,821,645	2,818,390
Excess Revenues After Debt Service	291,086		3,720,877	284,045
Debt Service Ratio	1.10		2.32	1.10



CORAL SPRINGS IMPROVEMENT DISTRICT

Approved Tentative Budget FY 2025-2026

BUDGET

The District will use reserve funds in the amount of \$13,375,930 to help offset infrastructure projects required by Plant & Field departments, which the majority was carried 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 2024 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 the prior year's revenues the water revenues are projected to be \$8,666,411.

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 \$7,843,549.

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 \$15,000.

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 \$30,000.

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 \$200,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

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REVENUES (Continued)

Meter / Connection fees

The District collects meter fees for turning on service and meter connections during the year. The amount projected for these fees is budgeted at \$30,000.

Utility Permits

During FY 2023-2024 the Board of Supervisors passed a schedule of permit fees for the district. The amount projected for permit fees is estimated at \$10,000.

Billing Services

The District provides utility billing services for other districts for the benefit of cost sharing. This Fiscal Year the District expects to receive \$83,905.

Contract HR & Payroll Services

The District provides human resources and payroll services to other Districts based on fees established under interlocal agreements. Budget estimate is \$3,708.

Rent Revenue

This line item represents the lease space within the plant. The total budgeted revenue from this source is \$140,641.

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. The projected amount for this revenue source is \$7,500.



CORAL SPRINGS IMPROVEMENT DISTRICT

Approved Tentative Budget FY 2025-2026

ADMINISTRATION & UTILITY BILLING EXPENDITURES

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$1,033,936

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$2,643.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$1,033,936, the amount projected for FICA tax is \$79,099.

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 \$1,033,936, the amount projected for pension expense is \$137,283.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is \$295,028.

Worker's Compensation Insurance

Worker's compensation insurance is being budgeted for \$3,371.

Tuition Reimbursement

The budgeted amount is estimated to be \$38,000.

Payroll Processing Fees

In April of 2023, the District contracted with a payroll company to process employees and board payrolls, including the filing of taxes. The projected year's cost is \$6,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

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ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

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 \$31,000.

Trustee Fees/Other Debt Expense

This expense includes charges associated with the current outstanding bond issues. Trustee Fees (2016 Series) total \$9,500, and arbitrage \$600.

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 \$90,000.

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 these services is \$142,000.

Information & Technology Services

The District contracts with two IT firms, one specializing in technology & networking and one for cybersecurity. The projected amount for these services is estimated to be \$92,000.

Conferences & Workshops

This expense represents expenses for the Board of Supervisors, Directors and Managers to attend Conferences during the year (FASD, SEDA, etc.). The budgeted amount for this fiscal year is \$18,000.



ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

Annual Audit

The District's auditing firm is Keefe, McCullough & Co., LLP. Based on the current activity level this amount should not exceed \$24,300.

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 \$5,000.

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 \$102,700.

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 \$26,700.

Postage

Overnight deliveries, general, utility bills, etc. - \$42,000.

Printing and Binding

Stationary, utility billing forms, personnel forms, envelopes, photocopies, etc. - \$35,975

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 \$17,000.

Rentals and Leases

The following charges are being budgeted in the Fiscal Year for copiers and postage machines at \$7,900.



ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal Year should not exceed \$26,000.

Repair and Maintenance

The following repair & maintenance for the upcoming Fiscal Year is budgeted for \$58,800. This amount will cover general maintenance, pest control, vehicle maintenance and a/c maintenance.

Legal Advertising

The District posts most of its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, requests for bids, etc. The estimated amount should not exceed \$5,000.

Other Current Charges

Bank charges, employee appreciation and any other miscellaneous expenses that occur during the year are estimated at \$8,250.

Merchant Fees

The District pays monthly administrative fees as well as individual transaction fees on all credit card payments we receive. Based on last year's spending the projected amount should not exceed \$96,000.

Computer/Technology Software & Supplies

This represents software, anti-virus, web hosting, tech services & additional computer project systems and support for this Fiscal Year which amount should not exceed \$81,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

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ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

Employment Ads

Recruiting Expenses for qualified candidates for Plant Operators, Field, and Administration Personnel. Based on prior years' experience the amount should not exceed \$6,500.

Toilet Rebates

Utility bills are credited up to \$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 and Equipment

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 \$20,000.

Dues, Licenses, Staff Development & Permits

This item includes professional publications such as GASB 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 \$36,700.

Promotional Expenses, Newsletters and Open Houses

The District is budgeting \$49,860 for customer relations and promotions through newsletters, open houses and general promotions for the budget year.

Capital Outlay

The budgeted amount of \$535,000 is being provided for the hardening of the Administration Building as part of a grant opportunity. The amount represents the Districts' share toward the cost of updates to the building. Also, \$50,000 is included for a roof replacement on the Admin Building.



CORAL SPRINGS IMPROVEMENT DISTRICT

Approved Tentative Budget FY 2025-2026

EXPENDITURES - PLANT OPERATIONS

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$2,867,421.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$3,940.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$2,867,421, the amount projected for FICA tax is \$219,360.

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 \$2,867,421, the amount projected for pension expense is \$362,397.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is \$752,515.

Worker's Compensation Insurance

Worker's compensation insurance is budgeted for \$61,411.

Payroll Processing Fees

In April of 2023, the District contracted with a payroll company to process employees and board payrolls, including the filing of taxes. The projected years cost is \$13,100.

Tuition Reimbursement

The budgeted amount is \$60,700.

Rentals and Leases

The District is budgeting \$14,600 for miscellaneous equipment rentals.



CORAL SPRINGS IMPROVEMENT DISTRICT

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EXPENDITURES - PLANT OPERATIONS (Continued)

Computer/Technology Software & Supplies

Computer needs include equipment and software needed to maintain plant operations. This Fiscal Year the projected amount for computers is \$119,500.

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 \$129,000.

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 \$8,750.

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 \$864,000.

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 \$384,200.

Repairs & Maintenance

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

Water Department - \$1,045,910

Wastewater Department - \$642,070

Maintenance Department - \$188,900

TOTAL REPAIRS & MAINTENANCE - PLANT \$1,876,880

Sludge Management - Sewer

Sludge removal costs are budgeted for \$315,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

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EXPENDITURES - PLANT OPERATIONS (Continued)

Chemicals & Lab Supplies

Products used in the process of Water & Wastewater treatments. The amount projected to be spent in this Fiscal Year is \$773,080.

Office Supplies/Postage

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is \$9,800.

Operating Supplies/Tools

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$63,000.

Uniforms

Uniform purchases, rentals and safety boot allowances are budgeted at \$13,900.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of auxiliary generators. The projected amount is \$116,305.

Dues, Licenses, Staff Development & 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 \$74,285.

Regulatory Compliance & Studies

The District will contract with an agency to do a study in relation to PFAS compliance to ensure CSID is in line with the most up-to-date processes in controlling PFAS. Budgeted amount is \$180,000.

Capital Outlay

The District is budgeting for plant projects such as replacing sand strainers, reline $\frac{3}{4}$ MG tank, Digester #1 blower replacement, Plant F improvements, HSP upgrades, Well upgrades, 3 trucks, camera system upgrades, rehab of 2 lift station within the plant and street light replacements around the plant. In addition, to large projects money is also allocated to update and maintain equipment around the plant. The total amount budgeted for Plant Capital Outlay is \$5,110,631.



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EXPENDITURES - FIELD OPERATIONS

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$1,108,437.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is \$1,843.

FICA Taxes

FICA tax is established by law and currently is 7.65%. Based on salaries of \$1,108,437 the amount projected for FICA tax is \$84,797.

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 \$1,108,437, the amount projected for pension expense is \$141,070.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is \$291,324.

Worker's Compensation Insurance

Worker's compensation insurance is budgeted for \$25,519.

Payroll Processing Fees

In April of 2023, the District contracted with a payroll company to process employees and board payrolls, including the filing of taxes. The projected cost is \$5,300.

Tuition Reimbursement

The projected amount is \$23,300.



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EXPENDITURES - FIELD OPERATIONS (Continued)

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 \$3,500 is paid to Broward County for the operation of the Naturescape irrigation service.

Telephone Expense

Telephones and fax machines are budgeted annually. Based on previous years' experience the amount should not exceed \$8,500.

Electric Expense

The electrical requirements (for Lift Stations) are based upon the operating history. Based on prior years' expenses the projected amount for this Fiscal Year is \$124,000.

Rentals & Leases

Equipment and SCADA rentals are budgeted for \$64,040.

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 \$25,000.

Repairs and Maintenance

Repair and maintenance expenses anticipated to be spent in the Fiscal Year are \$486,130.

Dues, Licenses, Staff Development & Permits

This expense represents the cost for license renewals, subscriptions, books, and schooling required to maintain their license to operate. The projected amount is \$21,350.



CORAL SPRINGS IMPROVEMENT DISTRICT

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EXPENDITURES - FIELD OPERATIONS (Continued)

Meters & Registers

This includes repairs and maintenance of meters and installations of unrepairable meters. The projected amount for this fiscal year includes new connections and supplies costs. Each meter requires a register to send read. At times these registers need to be replaced. The amount budgeted for meter maintenance is \$146,736.

Office Supplies/Postage

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is \$7,000.

Operating Supplies/Tools

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$69,000.

Uniforms

Uniform purchases and rentals and safety boot allowances are budgeted at \$6,000.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of portable generators. The projected amount is \$25,000.

Computer/Technology Software & Supplies

Computer needs include equipment and software needed to maintain field operations. This Fiscal the projected amount for computers is \$8,030.

Capital Outlay

The District is budgeting for projects such as the rehab of a lift station and sewer basin, relining LS #4 basin, storage building for portable generators, 2 trucks, rehab LS #36 carried over and meter replacement across the District. The expected amount for this Fiscal Year should not exceed \$7,660,000.



CORAL SPRINGS IMPROVEMENT DISTRICT

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DEBT SERVICE

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

\$38 million was used for the construction project of the 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 \$32,163,532. The 2025/2026 Budget includes a principal payment of \$1,965,000 and \$853,390 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
2026	1,965,000	853,390	2,818,390
2027	2,025,000	793,457	2,818,457
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	27,980,000	4,183,532	32,163,532