



**CORAL SPRINGS IMPROVEMENT DISTRICT**

**GENERAL FUND**

# **ADOPTED BUDGET**

**FY 2025 / 2026**

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**CORAL SPRINGS IMPROVEMENT DISTRICT**  
**GENERAL FUND**  
**Adopted Budget**  
**Fiscal Year 2025 - 2026**

DESCRIPTION	ACTUAL FY 9/2024	Approved BUDGET 2024-2025	ACTUAL thru 3/31/2025	TOTAL Projected thru 9/30/2025	ADOPTED BUDGET 2025-2026
<b>Revenue</b>					
Non Ad-Valorem Taxes	3,425,526	3,577,436	3,410,021	3,244,840	3,756,308
Permit Fees	44,247	20,000	56,473	112,946	50,000
Miscellaneous. Revenues	500	-	3,092	6,184	-
Interest Inc - SBA FI Prime	108,312	50,000	47,727	95,455	50,000
Interest Inc - FI Class	106,013	50,000	46,908	93,815	50,000
Interest Inc - FI Fit	102,718	50,000	44,657	89,314	50,000
Interest Inc - MM Account	483,183	150,000	223,542	447,085	100,000
Shared Personnel Revenue	39,251	40,464	20,237	40,474	41,688
Carry Forward Assigned Funds		2,100,955	-	-	2,707,782
<b>Total Revenues</b>	<b>4,309,750</b>	<b>6,038,855</b>	<b>3,852,657</b>	<b>4,130,113</b>	<b>6,805,778</b>
<b>Expenses</b>					
<b>Administrative Personnel</b>					
Supervisor Fees	7,108	12,000	5,800	11,600	6,000
Salaries and Wages	209,329	249,653	106,519	213,038	276,743
FICA Expense	15,375	19,996	7,705	15,409	21,631
401A Pension	11,938	14,962	5,539	11,079	19,791
457B Match	11,650	14,962	5,732	11,465	16,604
Health Insurance	51,376	130,373	23,942	47,884	92,928
Payroll Processing Fees	4,058	2,500	2,029	4,059	4,500
Tuition Reimbursement	-	9,560	-	-	5,000
<b>Total Administrative Personnel</b>	<b>310,833</b>	<b>454,006</b>	<b>157,267</b>	<b>314,534</b>	<b>443,197</b>
<b>Administrative Non-Personnel</b>					
Engineering Fees	3,425	18,600	7,238	14,476	18,600
Attorney Fees	80,181	96,000	18,046	36,092	100,800
Special Consulting Services	69,444	155,000	3,817	7,633	155,000
Newsletter	4,853	4,800	3,979	7,958	8,000
Cybersecurity & IT Support	29,215	32,300	16,483	32,966	18,000
Annual Audit	11,200	11,400	9,706	8,200	15,000
Gasb Valuation Fee	780	400	-	-	1,000
Management Fees	64,506	68,437	33,222	66,444	70,490
Telephone	4,067	3,950	720	1,439	3,960
Postage	735	760	-	-	600
Printing & Binding	1,476	1,530	-	-	500
Paver Driveway Incentive Program	-	12,500	-	-	12,500
Rentals And Leases	13,980	14,400	7,440	14,881	38,400
Insurance	2,361	3,000	504	1,007	3,000
Legal Advertising	2,650	5,000	291	582	5,000
Bank Fees	20	250	20	40	250
Monitoring Fees	243	500	162	324	500
Employment Screening	495	1,000	70	140	1,000
Office Supplies	9,551	8,520	355	711	2,500
Dues, Licenses, Subscrip.	4,675	4,675	275	275	4,675
Promotional Expenses	-	1,000	500	1,000	1,000
Open House	6,217	6,960	-	-	8,500
Conferences/Workshops	3,762	12,200	-	-	12,200
<b>Total Administrative Non-Personnel</b>	<b>313,835</b>	<b>463,182</b>	<b>102,827</b>	<b>194,168</b>	<b>481,475</b>
<b>Total Administrative Expenses</b>	<b>624,668</b>	<b>917,188</b>	<b>260,094</b>	<b>508,702</b>	<b>924,672</b>

DESCRIPTION	ACTUAL FY 9/2024	Approved BUDGET 2024-2025	ACTUAL thru 3/31/2025	TOTAL Projected thru 9/30/2025	ADOPTED BUDGET 2025-2026
<b><u>Stormwater Personnel</u></b>					
Salaries and Wages	304,835	339,175	150,589	301,177	356,134
Special Pay	-	866	-	-	866
FICA Expense	22,955	25,947	11,286	22,572	27,244
401A Pension	16,456	20,351	7,360	14,720	26,693
457B Match	15,867	20,351	6,265	12,530	21,368
Health Insurance	86,257	112,966	36,528	73,056	103,590
Worker's Comp. Insurance	8,473	17,162	4,200	8,400	10,590
Payroll Processing Fees	1,179	2,900	602	1,205	2,000
Tuition Reimbursement	-	12,200	-	-	10,000
<b>Total Stormwater Personnel</b>	<b>456,021</b>	<b>551,917</b>	<b>216,830</b>	<b>433,659</b>	<b>558,486</b>
<b><u>Stormwater Operations</u></b>					
Water Quality Testing	2,712	4,000	678	1,356	3,000
Telephone	361	1,000	179	359	3,600
Electric	1,110	1,800	414	828	2,040
Rentals and Leases	-	2,700	-	-	1,000
Insurance	27,732	35,000	9,170	18,341	35,000
R&M-General	4,033	30,200	5,623	11,246	13,200
R&M-Fencing	-	1,000	-	-	1,000
R&M-Culvert Inspect/Clean	298,731	139,500	41,315	82,629	100,000
R&M-Canal Dredging	-	-	-	-	75,000
R&M-Vegetation Mgt.	3,040	15,000	795	1,590	15,000
R&M-Vehicles	5,178	5,500	6,638	13,276	14,000
R&M-Marine Equipment	-	-	-	-	10,500
R&M-Trash Pick-Up	7,244	7,500	3,445	6,890	8,700
R&M-Facility Maint	18,302	50,000	507	1,013	17,000
R&M-Pump Stations	7,062	97,100	3,775	7,549	72,100
Computer Equip & Supplies	-	-	897	1,794	2,700
Computer Software & Subscription	20	-	56	112	2,980
Other Operating Supplies	1,570	22,100	3,534	7,069	30,000
GIS Services	-	10,000	-	-	10,000
Herbicides	107,672	160,000	46,131	92,262	160,000
Uniform Rental	1,645	2,000	882	1,764	2,200
Gas & Diesel Fuel	6,120	9,300	2,349	4,698	9,300
Propane Fuel	23,866	42,000	5,210	10,420	42,000
Dues, Licenses, Subscrip.	1,061	2,550	-	-	2,800
Staff Development	188	6,500	-	-	7,500
<b>Total Stormwater Operations</b>	<b>517,646</b>	<b>644,750</b>	<b>131,597</b>	<b>263,194</b>	<b>640,620</b>
<b>Total Stormwater Operations &amp; Personnel</b>	<b>973,668</b>	<b>1,196,667</b>	<b>348,427</b>	<b>696,854</b>	<b>1,199,106</b>
<b>Total Administrative &amp; Stormwater</b>	<b>1,598,336</b>	<b>2,113,855</b>	<b>608,521</b>	<b>1,205,555</b>	<b>2,123,778</b>
<b><u>Stormwater Capital Expenditures</u></b>					
Capital Outlay	432,536	-	2,809	5,618	725,000
Capital Improvements	195,630	125,000	-	-	250,000
Windstorm Mitigation Project	264,901	1,800,000	108,537	217,075	2,000,000
R&M-Canal Stabilization/Repair	-	1,300,000	-	-	1,007,000
<b>Total Capital Expenses</b>	<b>893,067</b>	<b>3,225,000</b>	<b>111,346</b>	<b>222,693</b>	<b>3,982,000</b>
<b>Total Stormwater &amp; Capital Expenses</b>	<b>2,491,403</b>	<b>5,338,855</b>	<b>719,867</b>	<b>1,428,248</b>	<b>6,105,778</b>
<b>Reserves</b>					
Reserved for 1st Qtr Operating	-	450,000	-	-	450,000
Reserved for Designated Projects/Emergency	-	250,000	-	-	250,000
<b>Total Reserves</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>700,000</b>
<b>Total Expenses &amp; Reserves</b>	<b>2,491,403</b>	<b>6,038,855</b>	<b>719,867</b>	<b>1,428,248</b>	<b>6,805,778</b>
<b>Excess Reserves over Expenses &amp; Reserves</b>	<b>1,818,347</b>	<b>-</b>	<b>3,132,790</b>	<b>2,701,865</b>	<b>-</b>

## **Coral Springs Improvement District**

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### **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.

#### **Permit Review Fees**

The budget for permit review fees is based on the previous year's earnings. The amount budgeted for this line item is \$50,000.

#### **Interest Income**

The District earns interest on funds deposited in various money markets and pools of investment accounts. Interest rates have leveled off but are holding above 4% as of the printing of this budget.

#### **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 \$41,688.

### **EXPENDITURES**

#### **ADMINISTRATIVE**

##### **Supervisor Fees**

The members of the Board of Supervisors receive \$200 per meeting, not to exceed \$2,400 each per year. Based on five supervisors and twelve meetings per year, the General Fund Share of Supervisor fees should not exceed \$6,000 when split between the Proprietary and General funds.

##### **Salaries and Wages - Administration**

The total amount of budgeted wages for this Fiscal Year is \$276,743

##### **FICA Taxes - Administration**

Governmental FICA tax is 7.65% of employee gross pay. Based on Administration salaries of and Supervisors Fees the budget for FICA taxes is \$21,631.

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### **Pension Expense**

The District provides 401a and 457B pension plans whereby the employer contributes on a percentage basis for each employee. Based on administration salaries the total pension expense budget is \$36,395.

### **Health Insurance**

The District offers each employee Health, Life, Dental and Disability Insurance. In addition, the board members can choose to receive Health and Dental Insurance only. The projected cost paid by the District for this fiscal year is \$92,928.

### **Education**

The District values continued learning and encourages employees to further their education. The District will pay for classes taken by employees when the subject is related to the employee's job. The total budget is \$5,000.

### **Payroll Processing Fees**

The projected amount for payroll fees for this fiscal year is \$4,500.

### **Engineering Fees**

The District uses outside engineering services for certain projects during the year. The budget for engineering services for this fiscal year is \$18,600.

### **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, and other consultations. Based on prior year spending the projected amount for this Fiscal Year is \$100,800.

### **Special Consulting Services**

At times, the District needs additional consulting to conduct workshop sessions involving staff and department managers. The total amount budgeted is \$155,000.

### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The budget for the next audit is approximately \$15,000

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### **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 \$1,000 for this assessment.

### **Management Fees**

This service includes \$70,490 in management and financial advisory services provided to the District under the Management Contract with Inframark.

### **Telephone**

Telephone expenses budgeted for this Fiscal Year at \$3,960.

### **Postage**

Mailing of agenda packages, overnight deliveries, correspondence. Budgeted amount for this Fiscal Year is \$600.

### **Printing and Binding**

Checks, stationery, envelopes, photocopies, and other informational mailings. The budgeted amount for this Fiscal Year is \$500.

### **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.

### **Rentals and Leases**

This expense represents the costs of rent for office space and equipment. In addition to storing marine equipment and supplies needed for canal management operations. The projected amount for this cost is \$38,400.

### **Insurance - Administration**

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 \$3,000

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### **Legal Advertising**

The District does its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, and informational notices. Based on prior years' spending the amount should not exceed \$5,000.

### **Other Charges / Contingencies**

The District has minimal budgeting for various bank charges, monitoring fees and employment screening as needed. The budgeted amount for these items totals \$1,750.

### **Technology / Cybersecurity**

All the District's financial records, accounts payable, customer accounts are on a secure main frame computer owned by Coral Springs Improvement District. Cybersecurity has become an increased need to protect the information of CSID and its customers. The budgeted amount for technology is \$18,000.

### **Office Supplies**

Accounting and Administrative Supplies. Projected expense for this year is \$2,500.

### **Dues, Subscriptions, & Licenses**

The District participates in various associations in line with State Requirements. The total projected cost for this fiscal year is \$4,675

### **Newsletters**

The District circulates periodic newsletters for the purpose of keeping its residents informed of issues affecting them and may sponsor other events for residents to obtain information about the services provided. The annual budget for this item is \$8,000.

### **Open House**

The District feels it is important for the residents to experience CSID. To give our residents the opportunity to gain knowledge about the work done by our Stormwater crews, we have a yearly Open House. The General Fund share budgeted amount for this line item is \$8,500.

### **Capital Purchases**

There are no budgeted expenditures for Administration.



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### **STORMWATER OPERATIONS**

#### **Salaries and Wages - Stormwater**

The total amount of budgeted wages for this Fiscal Year is \$356,134.

#### **Special Pay**

Special pay is a holiday gift to employees based on the number of years of service. The amount budgeted for this fiscal year is \$866.

#### **FICA Taxes - Stormwater**

Government FICA tax is currently 7.65% of employee gross pay. The budget for FICA taxes is \$27,244.

#### **Pension Expense - Stormwater**

The District provides 401a and 457B pension plans whereby the employer contributes on a percentage basis for each employee. Based on administration salaries the total pension expense budget is \$48,061.

#### **Health Insurance**

The District offers the employees' Health, Life, Dental and Disability Insurance. The projected cost to the District for this fiscal year is \$103,590.

#### **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 \$10,000.

#### **Worker's Compensation Insurance**

The District's budget for Worker's Compensation Insurance premiums is 10,590.

#### **Payroll Processing Fees**

The projected amount for payroll fees for this fiscal year is \$2,000.

#### **Water Quality Testing**

The District does Water Quality Testing to provide a guide for planning the aquatic plant control program, which provides indications of dangerous or threatening conditions. Based on last year's quarterly evaluations the budget is set at \$3,000.

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### **Telephone Service**

The District provide cellphones and tablets for use by the Stormwater Manager. The projected cost for this fiscal year is \$3,600.

### **Electric**

The District has separate utility accounts with Florida Power and Light for purposes of providing electricity to two pump stations. The projected cost for this fiscal year is \$2,040

### **Rentals and Leases**

Payments related to a lease on a copy machine. The projected cost for this fiscal year is \$1,000.

### **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 expected amount for this Fiscal Year should not exceed \$35,000.

### **Repair & Maintenance - General**

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

	<b><u>Yearly</u></b>
Vehicle Maintenance	14,000
Marine Equipment Maintenance	10,500
Pump Station Repairs/Maintenance	72,100
Trash Pick-up Service	8,700
General, GIS Service & Misc	<u>24,200</u>
<b>Total</b>	<b>\$129,500</b>

### **Repair & Maintenance - Facility**

Estimated costs for facility maintenance are \$17,000.

### **Culverts**

Culvert inspection and cleaning budget for this year is \$100,000. As well as \$75,000 for culvert dredging.

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### **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.

	<b><u>Yearly</u></b>
Safety equipment	4,500
Annual Waterway Cleanup Donation	500
Grass eating triploid carp	<u>25,000</u>
<b>Total</b>	<b>\$30,000</b>

### **Herbicides / 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 allowances for this fiscal year are \$2,200.

### **Motor Fuels & Propane**

Estimated costs for motor fuels are \$9,300 and propane \$42,000 for at total budget of \$51,300.

### **Dues, Licenses, Staff Development**

Stormwater employees must 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 \$10,300.

### **Capital Outlay-Equipment**

Capital outlay budget for equipment is \$725,000, for replacement of pump discharge flange, gear head and spare motor for one pump station.

### **Capital Improvements**

The budget for capital improvement this fiscal year is \$250,000 for culvert and headwall repairs.

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### **Capital Projects**

Capital projects budgeted in the amount of \$3,007,000 for the following:

- Canal bank restoration - \$1,007,000
- Windstorm Mitigation Project - \$2,000,000.

### **Reserves for 1<sup>st</sup> Quarter Operating**

First quarter reserves budget for operating expenses is \$450,000.

### **Reserves for Assigned Projects and Emergencies**

The reserve fund is set aside 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.