Coral Springs Improvement District

APPROVED TENTATIVE BUDGET FY 2026-2027

WATER & SEWER

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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

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

Coral Springs Improvement District
Water and Sewer Enterprise Fund
Proposed Tentative Budget
Fiscal Year 2026 - 2027

	Adopted Budget FY 2025-2026	Actual thru 5/31/26	TOTAL Projected thru 9/30/2026	Proposed Budget FY 2026-2027
WATER REVENUE	8,666,411	5,664,544	8,496,815	9,099,732
SEWER REVENUE	7,843,549	5,023,368	7,535,052	8,235,726
G-4564-023-R FEMA(WIND HARDEN)	-	2,139	2,139	-
G-24-DG-1108112-430 URBAN FORE	-	14,845	14,845	-
G-4486-032-R(043) GENERATORS 5	-	33,667	33,667	-
PFAS LITIGATION SETTLEMENT	-	5,245,672	5,245,672	-
STANDBY REVENUE	15,000	1,680	2,520	15,000
PROCESSING FEES	30,000	20,560	30,840	30,000
DELINQUENT FEES	200,000	197,650	296,475	200,000
METER FEES	30,000	59,990	89,985	30,000
UTILITY PERMITS	10,000	22,300	33,450	40,000
BILLING SERVICES	83,905	55,928	83,892	43,211
HR & PAYROLL SERVICES	3,708	2,472	3,708	3,819
INTEREST	700,000	794,769	1,192,154	900,000
RENT REVENUE	140,641	93,761	140,642	171,861
MISCELLANEOUS REVENUE	7,500	7,629	11,443	10,000
TOTAL EARNED REVENUES	**17,730,714**	**17,240,973**	**23,213,298**	**18,779,350**
CARRY FORWARD BALANCE	13,375,930	-	-	14,800,000
TOTAL REVENUES WITH CARRY FORWARD	**31,106,644**	**17,240,973**	**23,213,298**	**33,579,350**

ADMINISTRATION / UTILITY BILLING

SALARIES & WAGES	1,033,936	653,696	980,543	1,213,823
SPECIAL PAY	2,643	2,150	3,225	2,735
FICA EXPENSE	79,099	48,706	73,058	92,857
PENSION EXPENSE	75,248	46,269	69,403	86,991
457 MATCH	62,035	38,336	57,504	72,831
HEALTH INSURANCE	295,028	219,106	328,658	383,820
WORKER'S COMP. INSURANCE	3,371	1,401	2,102	3,035
OPEB EXPENSE	5,000	-	-	6,500
PAYROLL PROCESSING FEES	6,000	3,034	4,551	5,000
TUITION REIMBURSEMENT	38,000	-	-	38,000
ENGINEERING FEES	31,000	21,670	32,505	50,000
ARBITRAGE REBATE	600	-	-	600
ATTORNEY FEES	90,000	60,766	91,149	98,400
SPECIAL CONSULTING SERVICES	110,000	9,118	13,677	110,000
GRANT ADMINISTRATION	32,000	14,000	21,000	35,000
NEWLETTERS	13,760	10,532	15,797	24,000
ANNUAL AUDIT	24,300	18,000	27,000	39,500
GASB VALUATION FEE	4,000	-	-	2,500

	Adopted Budget FY 2025-2026	Actual thru 5/31/26	TOTAL Projected thru 9/30/2026	Proposed Budget FY 2026-2027
MANAGEMENT FEES	102,700	18,666	27,999	-
TELEPHONE/INTERNET	26,700	12,813	19,220	22,600
POSTAGE	42,000	23,898	35,848	45,600
PRINTING AND BINDING	35,975	19,189	28,784	35,975
ELECTRIC EXPENSE	17,000	8,246	12,368	17,000
RENTALS AND LEASES	7,900	4,059	6,088	7,900
INSURANCE	26,000	13,651	20,476	26,000
REPAIR & MAINTENANCE	58,800	88,483	132,724	95,800
LEGAL ADVERTISING	5,000	301	452	3,500
EMPLOYMENT ADS	6,500	-	-	3,500
OTHER CURRENT CHGS-GENERAL	8,250	6,544	9,817	10,825
MONITORING FEES	600	162	243	600
EMPLOYMENT SCREENING	3,160	306	458	3,160
EMPLOYEE ENRICHMENT	15,000	22,045	33,068	27,500
DE MINIMUS BENEFITS	3,500	2,275	3,413	3,500
MERCHANT FEES (PAYMENTUS)	96,000	51,766	77,649	93,000
COMPUTER EQUIPMENT & SUPPLIES	31,000	10,455	15,682	40,000
COMPUTER SOFTWARE & SUBSCRIPTI	50,000	34,177	51,265	62,000
IT TECH SUPPORT	92,000	44,818	67,227	124,000
DOCUMENT STORAGE	900	1,669	2,504	3,840
TOILET REBATE	14,850	4,903	7,355	10,890
OFFICE SUPPLIES	15,000	5,967	8,951	15,000
OFFICE EQUIPMENT	5,000	12,806	19,208	5,000
UNIFORMS/SHIRTS	5,000	1,336	2,004	5,000
MOTOR FUELS	2,500	1,177	1,765	2,500
DUES, LICENSES, SUBSCRIP.	19,700	4,330	6,495	19,700
PROMOTIONAL EXPENSE	36,100	386	579	34,600
STAFF DEVELOPMENT	17,000	2,335	3,503	34,250
CONFERENCES/WORKSHOPS	18,000	5,017	7,526	24,500
REGULATORY COMPLIANCE	-	5,350	8,025	-
TRUSTEE FEES	9,500	9,159	13,738	9,500
BANK FEES	1,000	-	-	1,000
TOTAL ADMIN OPERATING & PERSONNEL	**2,678,655**	**1,563,072**	**2,344,608**	**3,053,832**
CAPITAL OUTLAY	595,000	39,260	58,890	1,177,513
TOTAL ADMIN EXPENSES WITH CAPTIAL OUTLAY	**3,273,655**	**1,602,332**	**2,403,498**	**4,231,345**

WATER DEPARTMENT

SALARIES & WAGES	1,116,181	726,357	1,089,536	1,179,999
SPECIAL PAY	1,352	1,000	1,500	1,352
FICA EXPENSE	85,388	53,668	80,502	90,270
PENSION EXPENSE	72,538	47,369	71,054	78,396
457 MATCH	66,971	43,497	65,246	70,800
HEALTH INSURANCE	284,587	150,009	225,014	273,060
WORKER'S COMP. INSURANCE	22,142	9,677	14,515	23,426
PAYROLL PROCESSING FEES	5,000	3,104	4,656	5,000
TUITION REIMBURSEMENT	24,400	-	-	24,400
SPECIAL CONSULTING/STUDIES	180,000	105,677	158,516	800,000

	Adopted Budget FY 2025-2026	Actual thru 5/31/26	TOTAL Projected thru 9/30/2026	Proposed Budget FY 2026-2027
WATER QUALITY TESTING	59,000	26,625	39,937	59,000
TELEPHONE	2,500	1,418	2,127	2,500
POSTAGE	500	107	160	500
ELECTRIC EXPENSE	540,000	294,074	441,111	580,000
RENTALS AND LEASES	4,800	5,963	8,944	10,200
INSURANCE	179,500	89,368	134,052	168,000
REPAIR & MAINTENANCE	1,045,910	279,666	419,499	983,488
COMPUTER EQUIPMENT & SUPPLIES	37,500	10,041	15,061	37,500
COMPUTER SOFTWARE & SUBSCRIPTI	17,500	6,147	9,221	51,500
OFFICE SUPPLIES	3,300	3,428	5,142	4,000
OTHER OPERATING SUPPLIES	16,000	7,420	11,130	16,000
CHEMICALS	475,500	360,888	541,332	526,200
LAB CHEMS/TEST EQUIP	33,580	14,460	21,689	43,630
UNIFORMS/BOOT ALLOWANCE	4,800	4,574	6,861	5,500
MOTOR FUELS	61,105	9,942	14,913	62,720
DUES, LICENSES, PERMITS	19,645	8,951	13,427	19,415
STAFF DEVELOPMENT	2,690	4,139	6,209	2,910
CONFERENCES/WORKSHOPS	10,400	2,552	3,828	12,600
REGULATORY COMPLIANCE	-	2,999	4,499	3,250
TOTAL WATER OPERATING & PERSONNEL	**4,372,789**	**2,273,119**	**3,409,679**	**5,135,616**
CAPTIAL OUTLAY - WATER	2,741,000	137,000	205,500	3,326,000
TOTAL WATER EXPENSES & CAPTIAL OUTLAY	**7,113,790**	**2,410,119**	**3,615,178**	**8,461,616**

WASTEWATER DEPARTMENT

SALARIES & WAGES	1,159,060	693,431	1,040,147	1,214,286
SPECIAL PAY	1,776	1,000	1,500	1,776
FICA EXPENSE	88,668	52,076	78,114	92,893
PENSION EXPENSE	77,923	47,187	70,781	86,016
457 MATCH	69,543	36,800	55,200	72,857
HEALTH INSURANCE	289,685	115,707	173,561	268,060
WORKER'S COMP. INSURANCE	24,464	9,677	14,515	22,799
PAYROLL PROCESSING FEES	5,000	3,357	5,036	5,500
TUITION REIMBURSEMENT	21,100	-	-	21,100
SPECIAL CONSULTING/STUDIES	-	95,588	143,382	25,000
WATER QUALITY TESTING	70,000	43,132	64,698	73,000
TELEPHONE	3,500	1,558	2,337	3,500
POSTAGE	1,000	36	54	1,000
ELECTRIC EXPENSE	324,000	145,453	218,180	288,000
RENTALS AND LEASES	1,500	-	-	-
INSURANCE	195,900	97,142	145,712	175,000
REPAIR & MAINTENANCE	642,070	236,524	354,785	1,171,962
SLUDGE MANAGEMENT-SEWER	315,000	112,614	168,922	651,300
COMPUTER EQUIPMENT & SUPPLIES	37,500	1,924	2,886	40,000
COMPUTER SOFTWARE & SUBSCRIPTI	17,500	4,167	6,251	32,500
OFFICE SUPPLIES	2,500	512	767	2,500
OTHER OPERATING SUPPLIES	12,000	4,433	6,649	12,000

	Adopted Budget FY 2025-2026	Actual thru 5/31/26	TOTAL Projected thru 9/30/2026	Proposed Budget FY 2026-2027
CHEMICALS	260,000	105,803	158,704	280,000
LAB CHEMS/TEST EQUIP	4,000	2,298	3,447	4,000
UNIFORMS/BOOT ALLOWANCE	5,000	3,881	5,822	7,000
MOTOR FUELS	50,700	9,017	13,525	50,700
DUES, LICENSES, PERMITS	11,000	7,186	10,779	14,000
STAFF DEVELOPMENT	2,050	1,192	1,788	2,160
CONFERENCES/WORKSHOPS	9,000	5,209	7,814	9,000
TOTAL WASTEWATER OPERATING & PERSONNEL	**3,701,441**	**1,836,904**	**2,755,356**	**4,627,909**
CAPITAL OUTLAY - WASTEWATER	2,114,131	74,201	111,302	1,944,000
TOTAL WASTEWATER EXPENSES & CAPITAL OUTLAY	**5,815,572**	**1,911,105**	**2,866,657**	**6,571,909**

MAINTENANCE DEPARTMENT

SALARIES & WAGES	592,180	355,764	533,646	621,848
SPECIAL PAY	812	800	1,200	812
FICA EXPENSE	45,304	26,674	40,012	47,572
PENSION EXPENSE	39,892	24,167	36,250	41,772
457 MATCH	35,530	21,399	32,098	37,312
HEALTH INSURANCE	178,243	83,457	125,185	174,220
WORKER'S COMP. INSURANCE	14,805	8,294	12,441	15,546
PAYROLL PROCESSING FEES	3,100	1,571	2,357	3,100
TUITION REIMBURSEMENT	15,200	-	-	15,200
TELEPHONE	2,750	1,203	1,804	2,750
POSTAGE	1,000	27	40	1,000
RENTALS AND LEASES	8,300	801	1,202	8,300
INSURANCE	8,800	3,624	5,436	6,600
REPAIR & MAINTENANCE	188,900	74,121	111,182	214,900
COMPUTER EQUIPMENT & SUPPLIES	2,500	269	403	5,000
COMPUTER SOFTWARE & SUBSCRIPTI	7,000	4,416	6,624	7,000
OFFICE SUPPLIES	1,500	797	1,196	4,700
OTHER OPERATING SUPPLIES	25,000	9,912	14,868	21,300
TOOLS/EQUIP MAINTENANCE	10,000	5,937	8,905	35,000
UNIFORMS/BOOT ALLOWANCE	4,100	2,784	4,175	5,000
MOTOR FUELS	4,500	1,105	1,658	3,000
DUES, LICENSES, PERMITS	7,000	579	869	4,700
STAFF DEVELOPMENT	7,000	188	282	10,000
CONFERENCES/WORKSHOPS	5,500	2,201	3,301	7,000
TOTAL MAINTENANCE OPERATING & PERSONNEL	**1,208,916**	**630,090**	**945,135**	**1,293,632**
CAPITAL OUTLAY - MAINTENANCE	255,500	57,878	86,817	1,032,000
TOTAL MAINTENANCE EXPENSES & CAPITAL OUTLAY	**1,464,416**	**687,968**	**1,031,952**	**2,325,632**
TOTAL PLANT (DEPT #321 - #323)	**14,393,777**	**5,009,192**	**7,513,787**	**17,359,157**

FIELD DEPARTMENT

SALARIES & WAGES	1,108,437	692,561	1,038,841	1,164,369
SPECIAL PAY	1,843	1,300	1,950	1,843
FICA EXPENSE	84,797	51,539	77,308	89,079

	Adopted Budget FY 2025-2026	Actual thru 5/31/26	TOTAL Projected thru 9/30/2026	Proposed Budget FY 2026-2027
PENSION EXPENSE	74,564	46,059	69,089	75,319
457 MATCH	66,506	40,481	60,722	67,822
HEALTH INSURANCE	291,324	144,707	217,061	279,980
WORKER'S COMP. INSURANCE	25,519	10,758	16,138	24,035
PAYROLL PROCESSING FEES	5,300	3,372	5,058	5,700
TUITION REIMBURSEMENT	23,200	-	-	23,200
WATER QUALITY TESTING	1,000	974	1,460	1,500
NATURESCAPE IRR. SERVICE	3,500	-	-	3,500
TELEPHONE	8,500	5,655	8,482	7,500
POSTAGE	5,000	67	101	2,500
ELECTRIC EXPENSE	124,000	73,649	110,473	145,193
RENTALS AND LEASES	8,000	2,705	4,058	8,000
SCADA-RENT & EQUIPMENT	56,040	37,360	56,040	56,040
INSURANCE	25,000	13,218	19,826	25,000
REPAIR & MAINTENANCE	486,130	338,070	507,105	664,410
METER SYS MAINT AGREEMENT	-	-	-	76,283
METER REPLACEMENT SUPPLIES	76,736	33,199	49,799	47,500
METER REGISTER REPLACEMENTS	70,000	31,033	46,550	-
COMPUTER EQUIPMENT & SUPPLIES	4,300	1,812	2,717	3,000
COMPUTER SOFTWARE & SUBSCRIPTI	3,730	-	-	1,500
OFFICE SUPPLIES	2,000	1,130	1,695	2,000
OTHER OPERATING SUPPLIES	52,000	17,086	25,629	54,000
TOOLS/EQUIP MAINTENANCE	17,000	6,319	9,479	17,000
UNIFORMS/BOOT ALLOWANCE	6,000	4,586	6,879	6,000
MOTOR FUELS	25,000	18,344	27,516	32,000
DUES, LICENSES, PERMITS	600	1,490	2,235	5,200
STAFF DEVELOPMENT	15,750	352	528	15,880
CONFERENCES/WORKSHOPS	5,000	6,150	9,225	5,000
REGULATORY COMPLIANCE	-	-	-	20,000
TOTAL FIELD OPERATING & PERSONNEL	**2,676,777**	**1,583,975**	**2,375,962**	**2,930,353**
CAPITAL OUTLAY - FIELD	7,660,000	369,347	554,020	5,968,899
TOTAL FIELD EXPENSES & CAPITAL OULAY	**10,336,777**	**1,953,321**	**2,929,982**	**8,899,252**
TOTAL EXPENSES w/CAPITAL ALL DEPARTMENTS	**28,004,209**	**8,564,845**	**12,847,267**	**30,489,754**
AVAILABLE FOR DEBT SERVICE	**3,102,435**	**8,676,128**	**10,366,031**	**3,089,595**
DEBT SERVICE				
PRINCIPAL EXP-2016	1,965,000	-	1,965,000	2,025,000
INTEREST EXP-2016	853,390	568,927	853,390	793,458
TOTAL DEBT PAYMENTS	**2,818,390**	**568,927**	**2,818,390**	**2,818,458**
Excess Revenues After Debt Service	**284,045**		**7,547,641**	**271,137**
Debt Service Ratio	**1.10**		**3.68**	**1.10**

BUDGET NARRATIVE

The District will use reserve funds in the amount of $14,800,000 to help offset infrastructure projects required by the Plant & Field departments, the majority of which 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 $9,099,732.

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 $8,235,726.

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.

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.

REVENUES (Continued)

Utility Permits

The District has a schedule of permit fees. The amount projected for permit fees is estimated at $40,000.

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 $43,211.

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 $3,819.

Rent Revenue

This line item represents the lease space within the plant. The total budgeted revenue from this source is $171,861.

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 $10,000.

ADMINISTRATION & UTILITY BILLING EXPENDITURES

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is $1,213,823.

Special Pay

Special pay is a holiday bonus based on the employee's number of years of service. This year's expense is $2,735.

FICA Taxes

FICA tax is established by law, and the current rate is 7.65%. Based on salaries of $1,213,823, the amount projected for FICA tax is $92,857.

ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

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 $1,213,823, the amount projected for pension expense is $159,822.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is $383,820.

Worker's Compensation Insurance

Worker's compensation insurance is budgeted for $3,035.

Tuition Reimbursement

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

Payroll Processing Fees

The District contracts PayCom to process employees and board payrolls, including the filing of taxes. PayCom's projected cost is $5,000. Projected OPEB expense is $6,500.

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 $50,000.

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 $98,400.

ADMINISTRATION & UTILITY BILLING 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 $110,000. In addition, $35,000 is budgeted specifically for grant writing and administration.

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 $124,000.

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 $24,500.

Annual Audit

The District’s auditing firm is Citrin Cooperman & Company LLP. Based on the current contract this amount should not exceed $39,500.

Actuarial Computation – GASB Valuation Fee

Florida state statutes require the employer to make health coverage available to retirees at the employer’s group rate. GASB 75 requires a periodic actuarial assessment of the cost and liability associated with these benefits. The budgeted amount for this Fiscal Year is $2,500.

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 $22,600.

Postage

Overnight deliveries, general, utility bills, and shipping services budgeted for $45,600.

Printing and Binding

Stationery, utility billing forms, personnel forms, envelopes, photocopies, and business cards $35,975.

ADMINISTRATION & UTILITY BILLING EXPENDITURES (Continued)

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.

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 and maintenance for the upcoming Fiscal Year is budgeted for $98,300. 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 $3,500.

Other Current Charges

Bank charges, monitoring fees, document storage, and employee-related expenses that occur during the year are estimated at $55,425.

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 budgeted is $93,000.

Computer/Technology Software & Supplies

This represents software, antivirus, web hosting, and computer equipment for this Fiscal Year, which should not exceed $102,000.

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 $3,500.

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 110 toilets for $10,890.

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 $53,950.

Promotional Expenses, and Newsletters

The District is budgeting $58,600 for customer relations and promotions through newsletters and general promotions for the budget year.

Capital Outlay

The amount of $1,177,513 is budgeted to capital projects in FY 26-27. The amount of $1,107,513 represents the District's share toward grant-related projects, and the remaining $70,000 is allocated to updates in the Administration building.

PLANT OPERATION EXPENDITURES

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is $3,016,133.

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 $3,016,133, the amount projected for FICA tax is $230,735.

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 $3,016,133, the amount projected for pension expense is $387,153.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is $715,340.

Worker's Compensation Insurance

Worker's compensation insurance is budgeted for $61,771.

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 $13,600.

Tuition Reimbursement

The budgeted amount is $60,700.

Rentals and Leases

The District is budgeting $18,500 for miscellaneous equipment rentals.

PLANT OPERATION EXPENDITURES (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 $173,500.

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 $132,000.

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 $868,000.

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 $349,600.

Repair & Maintenance

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

Water Department - $983,488
Wastewater Department - $1,171,962
Maintenance Department - $214,900

Total Plant Repair & Maintenance - $2,370,350

Sludge Management - Sewer

Sludge removal costs are budgeted for $651,300.

Chemicals & Lab Supplies

Products used in the process of water and wastewater treatment. The amount projected to be spent in this Fiscal Year is $853,830.

PLANT OPERATION EXPENDITURES (Continued)

Office Supplies/Postage

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is $13,700.

Operating Supplies/Tools

General operating supplies include safety supplies, miscellaneous tools and equipment. The projected amount is $84,300.

Uniforms

Uniform purchases, rentals and safety boot allowances are budgeted at $17,500.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of auxiliary generators. The projected amount is $116,420.

Dues, Licenses, Staff Development & Permits

This expense represents costs for plant license renewals for operations, subscriptions, books, schooling required to maintain licenses for plant employees, and job-related workshops. The projected amount for this Fiscal Year is $81,785.

Compliance & Studies

The District contracts with engineering firms to consult on projects for design and compliance to ensure CSID is in line with the most up-to-date processes. The budgeted amount for FY 26-27 of $828,250 includes investigations into PFOS reduction implementation, PLC evaluation, and pretreatment filtering.

Capital Outlay – Plant Operations

The District is budgeting for replacing sand strainers, well upgrades, PLC MicroLogix system upgrades, rehabilitation of two lift stations within the plant, replacement of south blowers (1-3) control panels, relining the holding pond, blowers for the surge tank, and roof replacements around the plant. In addition to large projects, money is also allocated to update and purchase new equipment around the plant. The total amount budgeted for Plant Capital Outlay is $6,302,000.

FIELD OPERATION EXPENDITURES

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is $1,164,369.

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 the current rate is 7.65%. Based on salaries of $1,164,369, the amount projected for FICA tax is $89,079.

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 $1,164,369, the amount projected for pension expense is $143,141.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The budgeted amount is $279,980.

Worker's Compensation Insurance

Worker's compensation insurance is budgeted for $24,035.

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 $5,700.

Tuition Reimbursement

The projected amount is $23,200.

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 $1,500.

FIELD OPERATION EXPENDITURES (Continued)

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 $7,500.

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 $145,193.

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 $664,410.

Dues, Licenses, Staff Development & Permits

This expense represents the cost for license renewals, subscriptions, books, and schooling required to maintain licenses to operate. The projected amount is $26,080.

Meters & Meter Supplies

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. The amount budgeted for meter maintenance is $47,500. Starting FY 26-27 there will also be a yearly maintenance contract cost for the new water meters of $76,283.

Office Supplies/Postage

Paper, pens, folders, and other office supplies. The projected amount for this Fiscal Year is $4,500.

FIELD OPERATION EXPENDITURES (Continued)

Operating Supplies/Tools

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is $71,000.

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 $32,000.

Computer/Technology Software & Supplies

Computer needs include equipment and software needed to maintain field operations. This Fiscal Year, the projected amount for computers is $4,500.

Compliance & Studies

The Florida Department of Environmental Protection requires all wastewater facilities to develop a Collection System Action Plan. The budgeted amount for FY 25-26 is $20,000.

Capital Outlay

The District is budgeting for projects including rehabilitation of a lift station, storage building for portable generators, valve replacements, utility canal crossing updates, and continuing water meter replacements across the District. The expected amount for this Fiscal Year is $5,968,899.

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.

The 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 FY 2026-2027 Budget includes a principal payment of $2,025,000 and $793,458 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**