



CORAL SPRINGS IMPROVEMENT DISTRICT

GENERAL FUND

# ADOPTED BUDGET

FY 2019 / 2020

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## ABOUT THE DISTRICT

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

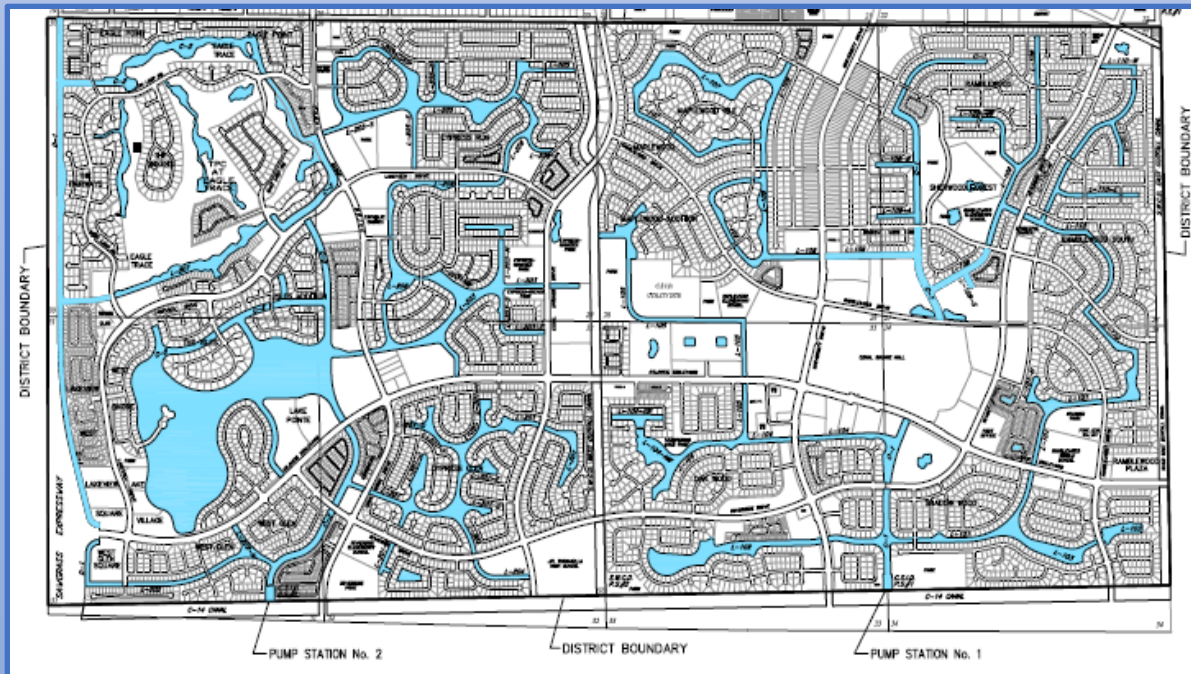
The District was formed enabling the development of the Southern portion of the City of Coral Springs. This was only possible by providing drainage to that land. The District levies and collects non-ad valorem assessments for the purpose of maintenance, operation and repair of the stormwater management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

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

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



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



Coral Springs Improvement District has continuously improved and performed Canal Bank Restorations. The District corrected failing canal banks in 7 locations, constructed improvements for 4,000 linear feet of canal bank and spent \$6.12 million from reserves to complete this job.



## DEVELOPMENT OF THE DISTRICT'S BUDGET

The District has historically operated, maintained, improved and expanded its stormwater drainage system through the General Fund budget. All operating and capital costs for the system have been funded by revenues generated through an assessment program.

The District's General Fund budget is a product of a financial plan adopted and approved by the Board of Supervisors. Any amendments to the budget are reflected in the amended budget.

The General Fund budget is prepared on a basis consistent with generally accepted accounting principles (GAAP).



## Coral Springs Improvement District

### General Fund

Adopted Budget

Fiscal Year Ending 2019-2020

Description	Adopted Budget 2018/19	Actual thru 3/31/2019	Adopted Next 6 Months	Total Projected thru 9/30/2019	Adopted Budget 2019-2020
<b>REVENUES</b>					
Assessment Revenues (Net)..budgeted	3,849,956	3,224,132	625,824	3,849,956	3,849,956
Assessment Revenues..excess collected	-	-	-	-	-
Permit Review Fees	1,000	2,200	-	2,200	1,000
Miscellaneous Revenue	-	8,746	308	9,054	-
Interest Income	20,000	54,955	27,755	82,710	20,000
Unrealized Gain (Loss)-SBA	-	-	-	-	-
Shared Personnel Revenue	33,896	16,946	16,946	33,892	34,912
Carry Forward Assigned Funds	92,885	-	92,885	92,885	-
<b>Total Revenues</b>	<b>3,997,737</b>	<b>3,306,979</b>	<b>763,718</b>	<b>4,070,697</b>	<b>3,905,868</b>
<b>EXPENDITURES</b>					
<b><u>Administrative</u></b>					
Supervisor Fees	7,200	3,600	3,600	7,200	7,200
Salaries and Wages	133,908	68,506	68,506	137,012	162,726
Special Pay	238	238	-	238	281
FICA Taxes	10,796	5,540	5,540	11,080	13,000
Pension Expense	16,069	8,242	8,242	16,484	19,527
Health Insurance	54,611	26,550	26,550	53,100	63,655
Worker's Compensation Ins.	379	267	267	534	620
Engineering Fees	30,000	14,700	15,300	30,000	42,000
Legal Fees	60,000	31,723	30,000	61,723	84,000
Special Consulting Services	100,000	28,742	71,258	100,000	94,600
Annual Audit	10,500	8,000	2,500	10,500	10,600
Actuarial Computation-OPEB	2,772	-	2,772	2,772	2,772
Management Fees	57,313	28,657	28,656	57,313	59,032
Telephone Expense	3,334	1,666	1,668	3,334	3,434
Postage	668	332	336	668	688
Printing & Binding	1,260	630	630	1,260	1,298
Administrative Building Costs	12,000	6,000	6,000	12,000	12,360
Insurance	1,179	408	771	1,179	1,238
Legal Advertising	2,000	115	1,885	2,000	2,000
Contingencies	1,000	398	602	1,000	1,000
Paver Incentive Program	12,500	-	12,500	12,500	12,500
Computer Expense/Technology	29,400	8,340	21,060	29,400	29,400
Digital Record Management	1,000	-	1,000	1,000	1,000
Office Supplies	7,125	3,800	3,325	7,125	7,337
Dues, Subscriptions, etal.	7,800	175	7,625	7,800	7,875
Promotional Expense	8,400	-	8,400	8,400	4,800
Capital Purchases	-	-	-	-	-
<b>Total Administrative</b>	<b>571,452</b>	<b>246,629</b>	<b>328,993</b>	<b>575,622</b>	<b>644,943</b>

Description	Adopted Budget 2018/19	Actual thru 3/31/2019	Adopted Next 6 Months	Total Projected thru 9/30/2019	Adopted Budget 2019-2020
<b>Field Operations</b>					
Salaries & Wages	278,553	138,191	138,191	276,382	286,361
Special Pay	813	813	-	813	921
FICA Taxes	21,309	10,479	10,479	20,958	21,907
Pension Expense	33,426	16,576	16,576	33,152	34,363
Health Insurance	88,849	44,715	44,715	89,430	107,813
Worker's comp Ins	15,433	7,649	7,649	15,298	15,864
Water Quality Testing	3,000	1,076	1,076	2,152	3,000
Communications-Radios/Cellphones	1,872	803	803	1,606	2,022
Electric	1,411	636	780	1,416	1,458
Rentals and Leases	-	154	154	308	500
Insurance	14,846	7,376	7,376	14,752	15,290
R&M - General	54,010	34,172	31,000	65,172	74,250
R&M - Facility		1,096	1,100	2,196	3,000
R&M - Culvert Inspection & Cleaning	69,500	129,000	-	129,000	119,500
R&M - Canal Dredging & Maintenance	25,000	-	25,000	25,000	25,000
R&M - Vegetation Management	15,000	4,615	10,385	15,000	60,000
Oper Supplies - General	3,825	1,819	2,006	3,825	17,025
Oper Supplies - Chemicals	114,659	40,321	74,000	114,321	120,540
Oper Supplies - Uniform Rental	1,823	699	699	1,398	2,414
Oper Supplies - Motor Fuels	51,705	3,401	48,304	51,705	51,705
Dues, Licenses, Schools	3,752	1,692	2,000	3,692	3,842
Capital Outlay-Equipment	27,500	-	27,500	27,500	27,500
Capital Improvements	1,000,000	373,352	626,648	1,000,000	655,650
<b>Total Field Operations</b>	<b>1,826,285</b>	<b>818,635</b>	<b>1,076,441</b>	<b>1,895,075</b>	<b>1,649,925</b>
<b>TOTAL EXPENDITURES</b>	<b>2,397,737</b>	<b>1,065,264</b>	<b>1,405,434</b>	<b>2,470,697</b>	<b>2,294,868</b>
Excess Revenues Over Expenditures	1,600,000	2,241,715	(641,716)	1,600,000	1,611,000
<b>Reserves</b>					
Reserved for 1st Qtr Operating	350,000	350,000	-	350,000	361,000
Reserves for Designated Projects/Emergency	250,000	250,000	-	250,000	250,000
Storm Damages Reserves	1,000,000	1,000,000	-	1,000,000	1,000,000
<b>Total Reserves</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>1,600,000</b>	<b>1,611,000</b>
Excess Revenues Over Expenditures & Reserves	-	641,716	(641,716)	-	\$ -

Description	Adopted Budget 2018/19	Actual thru 3/31/2019	Adopted Next 6 Months	Total Projected thru 9/30/2019	Adopted Budget 2019-2020
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### Fee Impact Examples

Parcel Type	Impervious Area	ERUs
Residential Dwelling - Tier 1	1,947	0.40
Residential Dwelling - Tier 2	3,423	1.00
Residential Dwelling - Tier 3	5,449	1.40
Residential Dwelling - Tier 4	6,792	1.81
Small Apartment Building	9,354	2.00
Large Apartment Building	178,965	75.20
Retail/Office	21,261	5.55
Big Box Store	188,748	49.24
Restaurant	55,191	14.40
Car Dealership	187,133	48.81

**Source:** General Fund Assessment Methodology Study - 5/2018



## **REVENUES:**

### **Assessments**

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

#### **Fee Impact Examples**

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<b>Parcel Type</b>	<b>Impervious Area</b>	<b>ERUs</b>
Residential Dwelling - Tier 1	1,947	0.40
Residential Dwelling - Tier 2	3,423	1.00
Residential Dwelling - Tier 3	5,449	1.40
Residential Dwelling - Tier 4	6,792	1.81
Small Apartment Building	9,354	2.00
Large Apartment Building	178,965	75.20
Retail/Office	21,261	5.55
Big Box Store	188,748	49.24
Restaurant	55,191	14.40
Car Dealership	187,133	48.81

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**Source:** Assessment Methodology Study – 5/2018

### **Permit Review Fees**

Permit fees are based on prior year's revenues.

### **Interest Income**

Interest is earned on cash balances in the District's funds on deposit in checking and money market accounts and in various certificates of deposit.

### **Shared Personnel Revenue**

The District has entered into 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 \$34,912.

## **EXPENDITURES**

### **Administrative:**

#### **Supervisor Fees**

Board of Supervisors may be compensated \$200 per meeting, not to exceed \$2,400 per year. Based on 3 supervisors and 12 meetings per year, the amount should not exceed \$7,200.

#### **Salaries and Wages**

The total amount of budgeted wages for this Fiscal Year is \$162,726.

#### **Special Pay**

Special pay is a holiday bonus based on number of years of service. Special pay is budgeted for \$281.

#### **FICA Taxes**

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$162,726 and Supervisors Fees of \$7,200 FICA taxes are being budgeted for \$13,000.

#### **Pension Expense**

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$162,726 pension expense is budgeted for \$19,527.

#### **Health Insurance**

The District offers each employee Health, Life, Dental and Disability Insurance. In addition, the board members are provided Health and Dental Insurance only. The projected cost to be paid by the District for this fiscal year is \$63,655.

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

The District's Worker's Compensation Insurance premium is budgeted for \$620.

#### **Engineering Fees**

The District contracts for general engineering services on an annual basis. Based on prior years' experience, the projected amount for this Fiscal Year is \$42,000.

### **Legal Fees**

The District currently has a contract with Lewis Longman & Walker, P.A. as legal counsel for the District. This contract includes preparation for monthly board meetings, contract review, etc. Based on prior year's experience the projected amount for this Fiscal Year is \$84,000.

### **Special Consulting Services**

The District will need to engage a consultant who specializes in legislative codification. Certain District limitations relating to bidding threshold requirements, efficiencies, gains and benefits inherent in contract administration, and supervisor compensation levels need to be revised and updated. Additional consulting may be needed to conduct workshop sessions involving staff and department managers. The total amount being budgeted is \$94,600.

### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. Based on the current activity level the amount is not expected to exceed \$10,600.

### **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 \$2,772 for this assessment.

### **Management Fees**

This service includes \$59,032 in management and financial advisory services provided to the District under the Management Contract with Inframark.

### **Telephone**

Telephone and fax machine expenses are budgeted for this Fiscal Year for \$3,434.

### **Postage**

Mailing of agenda packages, overnight deliveries, correspondence, etc. The projected expense for this Fiscal Year is \$688.

### **Printing and Binding**

Checks, stationary, envelopes, photocopies, etc. The projected expense for this Fiscal Year is \$1,298.

### **Administrative Building Costs**

This expense represents the costs to operate and maintain the administration building. The projected amount for this cost is \$12,360.

### **Insurance**

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal Year should not exceed \$1,238.

### **Legal Advertising**

The District does most of its legal advertising in the Sun-Sentinel. Expenses include monthly meetings, special meetings, public hearings, etc. Based on prior years' experience the amount should not exceed \$2,000.

### **Contingencies**

The District is budgeting \$1,000 for various bank charges incurred on its accounts.

### **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. Total budgeted is \$12,500.

### **Computer Expense/Technology**

All the District's financial records, accounts payable are processed on a main frame computer owned by Coral Springs Improvement District Water and Sewer Fund. The budget amount for this technology is \$29,400 and includes the cost of digital record keeping for engineering/project plans.

### **Digital Record Management**

The District is providing for the set up and maintenance of digital records of existing infrastructure as-builts as well as providing for the mapping of drainage assets. The amount being budgeted is \$1,000.

### **Office Supplies**

Accounting and Administrative Supplies. Projected expense for this year is \$7,337.

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

An annual renewal fee to Florida Assoc. of Special Districts in the amount of \$3,000, an annual Special District fee to the Department of Community Affairs in the amount of \$175, on-going accounting and seminars totaling \$1,000, and \$3,700 for other management related training. The projected expense totals \$7,875.

### **Promotional Expense**

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

### **Capital Purchases**

There are no budgeted expenditures.

## **Field Operations:**

### **Salaries and Wages**

The total amount of budgeted wages for this Fiscal Year is \$286,361.

### **Special Pay**

Special pay is a holiday bonus based on number of years of service. Special pay is budgeted for \$921.

### **FICA Taxes**

FICA tax is established by the law and currently is 7.65%. Based on salaries of \$286,361 FICA taxes are being budgeted for \$21,907.

### **Pension Expense**

The pension plan was established whereby the employer contributes into the plan annually. Based on salaries of \$286,361 pension expense is budgeted for \$34,363.

### **Health Insurance**

The District offers the employees Health, Life, Dental and Disability Insurance. The projected cost to be paid by the District for this fiscal year is \$107,813.

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

The District's Worker's Compensation Insurance premium is budgeted for \$15,864.

### **Water Quality Testing**

Water Quality Testing is done to provide a guide for planning the aquatic plant control program and in addition provides indications of dangerous or threatening conditions. Based on last year's quarterly testing the amount is estimated to be \$3,000.

**Communications-Radios/Cellphones**

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

	<u>Yearly</u>
Field Supervisor	\$1,206
Truck No. 1	408
Truck No. 2	408
Total	\$2,022

**Electric**

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

<u>Address</u>	<u>Yearly</u>
Pump Station # 1 - 121 N.W. 93 <sup>rd</sup> Terrace	\$ 758
Pump Station # 2 - 12000 S.W. 1 <sup>st</sup> Street	700
Total	\$ 1,458

**Rentals and Leases**

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

**Insurance**

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. Based on the prior years' experience the expected amount for this Fiscal Year should not exceed \$15,290.

**Repair & Maintenance - General**

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

Vehicle Maintenance	\$ 5,000
Pump Station Repairs/Maintenance	35,955
Trash Pick-up Service	4,975
Canal Bank Mowing	6,000
Misc. Repairs	22,320
Total	\$ 74,250

**Repair & Maintenance - Facility**

Estimated costs for general facility maintenance are \$3,000.

**Repair & Maintenance - Culvert Inspection and Cleaning**

Culvert inspection and cleaning costs of \$119,500 are being budgeted this year.

**Repair & Maintenance - Canal Dredging & Maintenance**

Estimated costs for canal maintenance are \$25,000.

**Repair & Maintenance – Vegetation Management**

Prevention of growth of invasive vegetation in canal rights-of-way, with associated bank repair. This should not exceed \$60,000.

**Operating Supplies - General**

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

Safety equipment	\$ 4,500
Grass eating triploid carp	12,000
Annual Waterway Cleanup Donation	525
Total	\$17,025

**Operating Supplies - Chemicals**

Estimated costs for chemicals for the budget year are \$120,540.



### **Operating Supplies - Uniform Rental / Purchase**

Estimated costs for uniform rental / purchase including Employee Safety Boot Allowance for the budget year are \$2,414.

### **Operating Supplies - Motor Fuels & Propane**

Estimated costs for motor fuels and propane for the budget year are \$51,705.

### **Dues, Licenses, Schools**

Employees are required to have an Aquatic License. This expense includes the classes, licenses and all fees related to the employee obtaining an Aquatic License. This year's projected amount should not exceed \$3,842.

### **Capital Outlay-Equipment**

Capital outlay for equipment is budgeted for \$27,500.

### **Capital Improvements**

Capital improvements in the amount of \$655,650 are being budgeted for canal bank restoration assessment.

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

The amount of \$361,000 is reserved toward 1<sup>st</sup> quarter operation expenses.

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

The reserve fund is established to set aside funds for projects designed to maintain the District's drainage assets and to provide for unexpected events/natural disasters that may occur other than those related to Hurricanes. This fiscal year the amount projected to be set aside is \$250,000.

### **Storms Damages Reserves**

The district has established that 3 million dollars will be collected over the next three years to limit exposure of financial losses due to storms. The 1 million dollars represents 2/3 of our target goal.