



**PROPOSED BUDGET
2019 | 2020**



WATER & SEWER

**CORAL SPRINGS
IMPROVEMENT
DISTRICT**



BOARD OF ELECTIVE SUPERVISORS

- Dr. Martin Shank, President
- Duane Holland, Vice President
- Leonard Okin, Secretary

MANAGEMENT

- Kenneth Cassel, District Manager
- William G. Capko, District Attorney
- Rick Olson, District Engineer
- Dan Daly, Director of Operations
- Jan Zilmer, Human Resources Director
- David McIntosh, Director of Utilities
- Marta Rubio, Director of Finance



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ABOUT THE DISTRICT

The Coral Springs Improvement District (CSID or “The District”) was incorporated in 1970 under the provisions of Chapter 70-617, Laws of Florida, for the purpose of constructing and maintaining systems of drainage, flood control and water and sewer utilities within the boundaries of the District. Its utilities currently service approximately 9,500 customers.

The District is governed by a three-member Board of Supervisors who are elected by landowners within the District once every four years.



Coral Springs Improvement District
Nano Construction - 2012

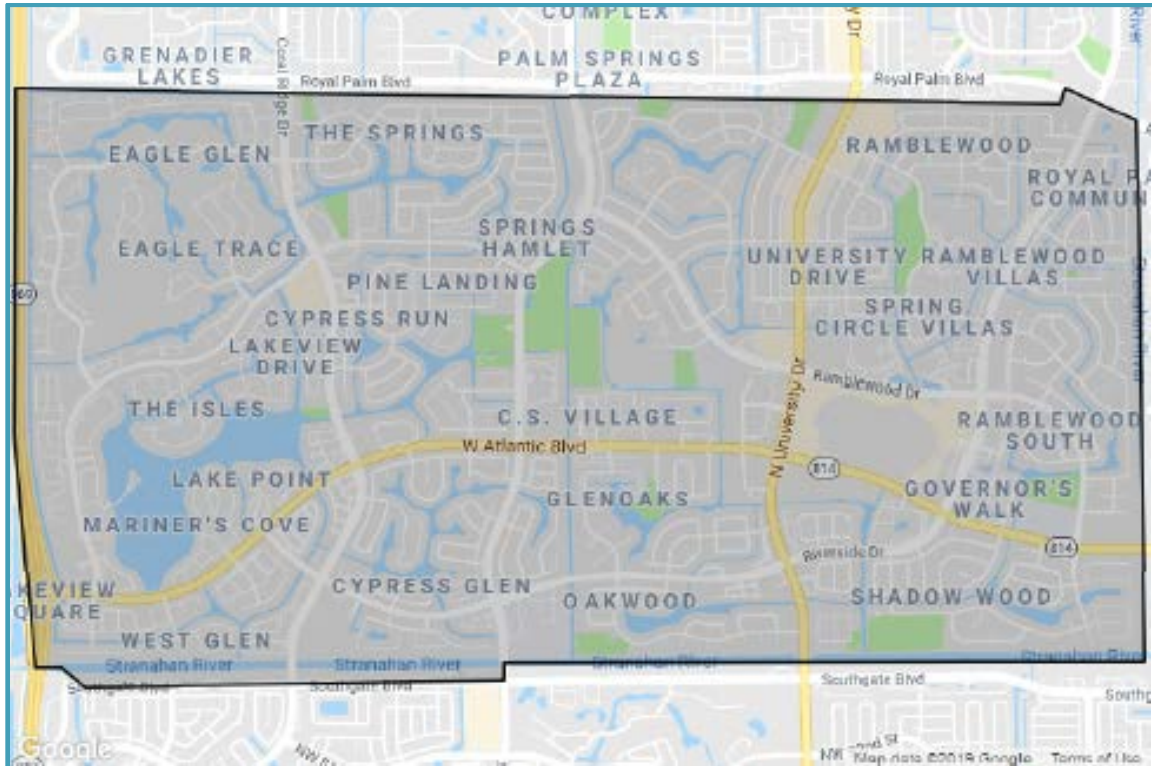


09-02-12



DISTRICT BOUNDARIES & NEIGHBORHOOD REPORT

CORAL SPRINGS ZIP CODE 33071



Coral Springs Improvement District

954-753-0729 csid@csidfl.org

10300 N.W. 11 Manor – Coral Springs, FL 33071

Covers all areas south of Royal Palm Boulevard to the C-14 canal.

According to Realtor Property Resources LLC report on 7/3/2019, the #1 dominant segment for this area are “Savvy Suburbanites” residents who are well educated, well read and well capitalized. This neighborhood most built between 1970 and 1990 are 91% owner occupied; 71% mortgaged with a median value of \$311,000 and low vacancy. 48.1% college graduated, and 76.1% with some college education. Well-connected consumers that appreciate technology; these are informed shoppers with residents who actively pursue sport activities. It is a neighborhood with multiple investors that are financially active, using multiple resources for informed investing.



DISTINGUISHED AWARDS

Through the years, Coral Springs Improvement District (CSID) has obtained multiple awards; below are a few of them.



2016 American Water Works Association Most Improved Class A Plant Award

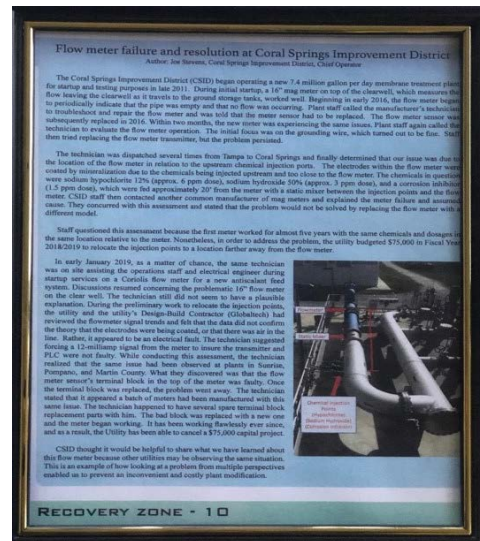
2016 Certificate of Recognition to Water Treatment Plant for the outstanding Performance in Developing Plans for the on-going cost savings.



2017 FSAWWA Award to the CSID Water Treatment Plant



Plant Recovery – Zone





CORAL SPRINGS IMPROVEMENT DISTRICT "PROPOSED BUDGET 2019/2020"



2018 Award to Chief operator Joe Stephen's for outstanding operator of the year from the Southeast Desalting Association "SEDA"

Plant Recovery Zone - 10

RECOVERY ZONE - 5

When plants have used components and not possible, utilizing larger size recovery, usually 600 to 100 inch diameter and grade is required. Larger diameter tubes are 250 study meters. The plant may be designed to be able to use the tubes. The tubes are usually spaced during development of the plant. The tubes are spaced in the area and pack. Replacing the tubes is a very aggressive and costly procedure and should only be performed if emergency or if maintenance of the equipment is required.

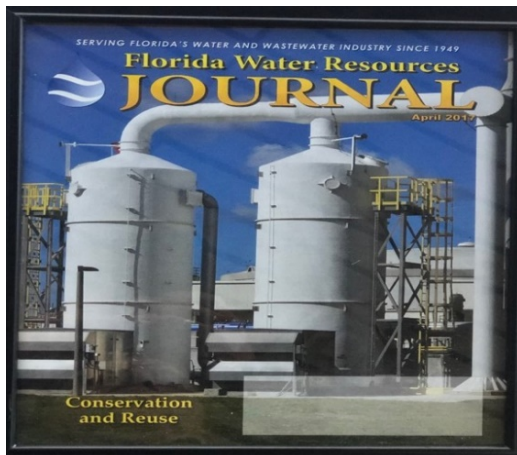
To keep your work on top working order, regular maintenance will ensure that the plant is performing. As important as the plant, regular maintenance is also a key. And with a little more effort, it is easy to maintain. If needed, there's still time until your work on your water's clean sign of being as good as new!

JLA Geosciences, Inc.
HYDROGEOLOGIC CONSULTANTS
1907 Commercial Lane, Suite 104
Jupiter, Florida 33458
Phone: (561) 746-0228
www.jlageosciences.com

Post Treatment Workshop

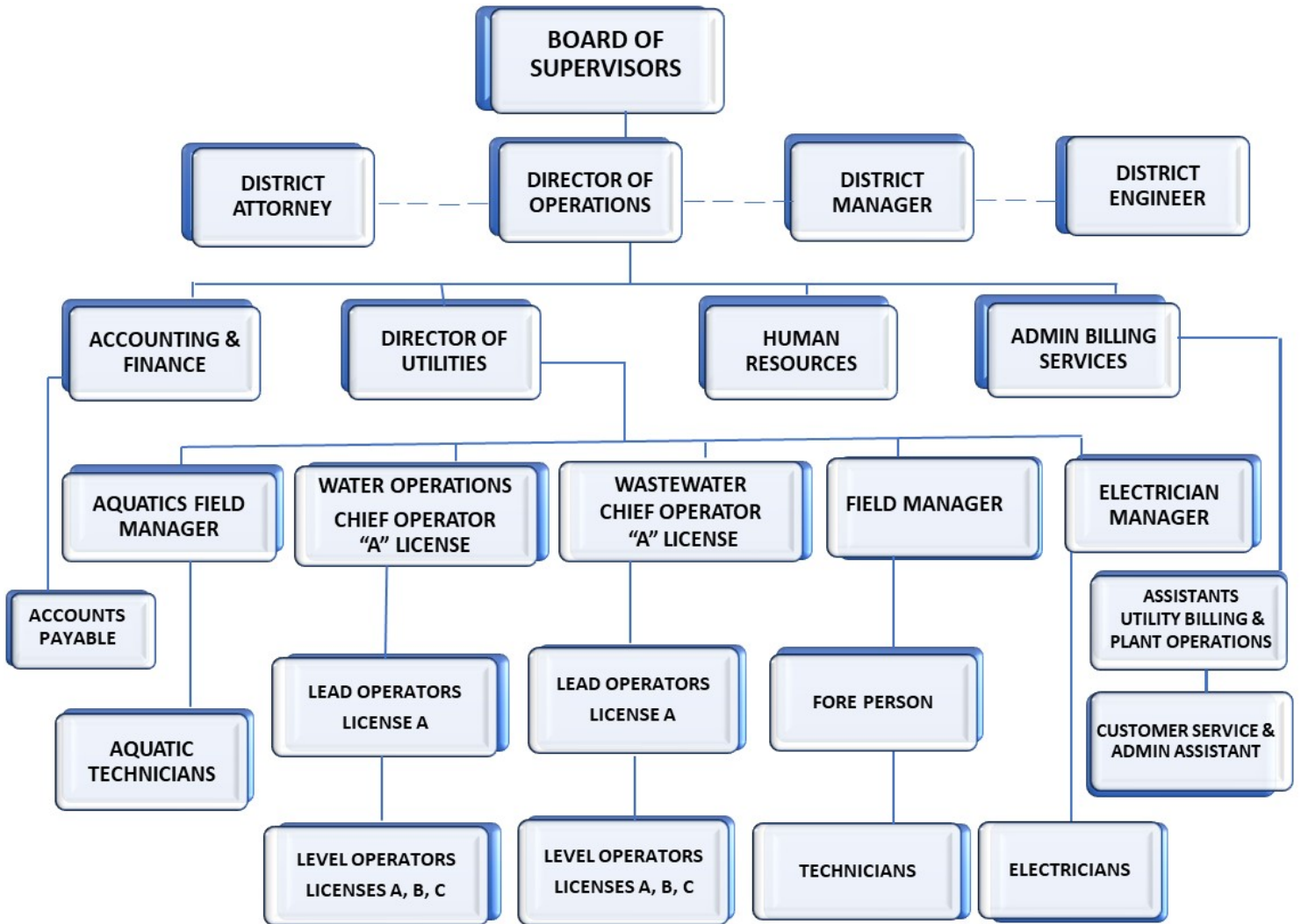
On May 20th, SEDA held a membrane post-treatment workshop that was hosted by the Coral Springs Improvement District (CSID). The workshop featured presentations from SEDA, CSID, and the Florida Water Resources Journal. The day started with a breakfast meeting, followed by presentations from SEDA, CSID, and the Florida Water Resources Journal. The presentations covered a wide range of topics, including membrane technology, water treatment, and the importance of post-treatment. The workshop was a great success and received excellent feedback from all the attendees. We hope to hold another post-treatment workshop in the near future.

2019 Southeast Desalting Association membrane plant of the year award.





ORGANIZATION CHART FISCAL YEAR 2019/2020



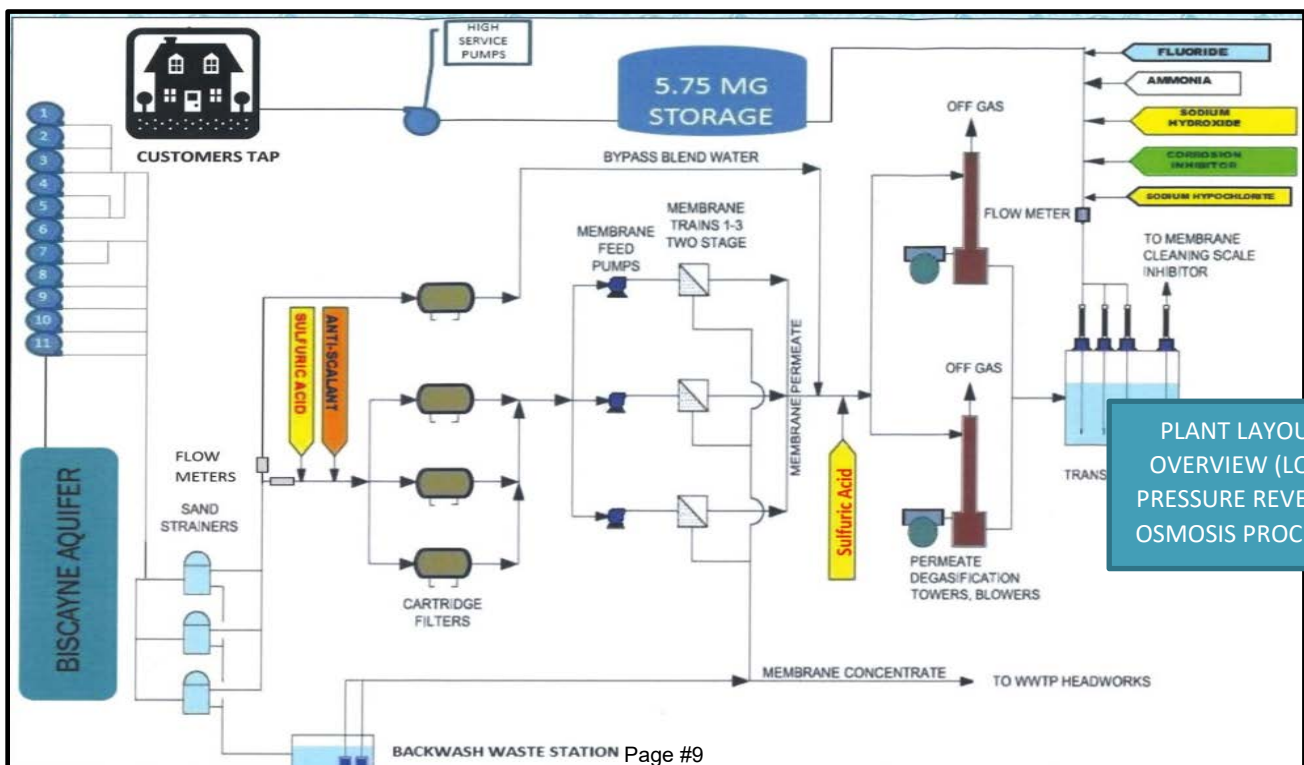


WATER DEPARTMENT

Water treatment is a complex process that is highly regulated by state and federal laws. Water treatment plant and system operators must be licensed and are required to undergo long-term, on-the-job training before becoming fully qualified. At CDIS, licensed water professionals have a basic understanding of a wide range of subjects, including mathematics, biology, chemistry, and physics. Some of the tasks they complete on a regular basis include:



- Operating and maintaining equipment to purify and clarify water;
- Monitoring and inspecting machinery, meters, gauges, and operating conditions;
- Conducting tests and inspections on water and evaluating the results;
- Maintaining optimal water chemistry;
- Applying data to formulas that determine treatment requirements, flow levels, and concentration levels;
- Documenting and reporting test results and system operations to regulatory agencies; and
- Serving our community through customer support, education, and outreach.





Water Membrane Treatment

With many utilities facing threat of contamination from an increasing number of sources, the need for new and better ways to treat and protect water supplies is paramount. Membrane filtration has gained mainstream acceptance and is the preferred technology for many surface waters, for iron and manganese removal in ground waters, and for the removal of protozoans such as cryptosporidium. Membrane systems offer better removal of contaminants; higher efficiency, variable filtration ratings, consistent operation; and environment friendly to name some.



Loading new membranes into pressure vessels 2018



DEGASIFIERS

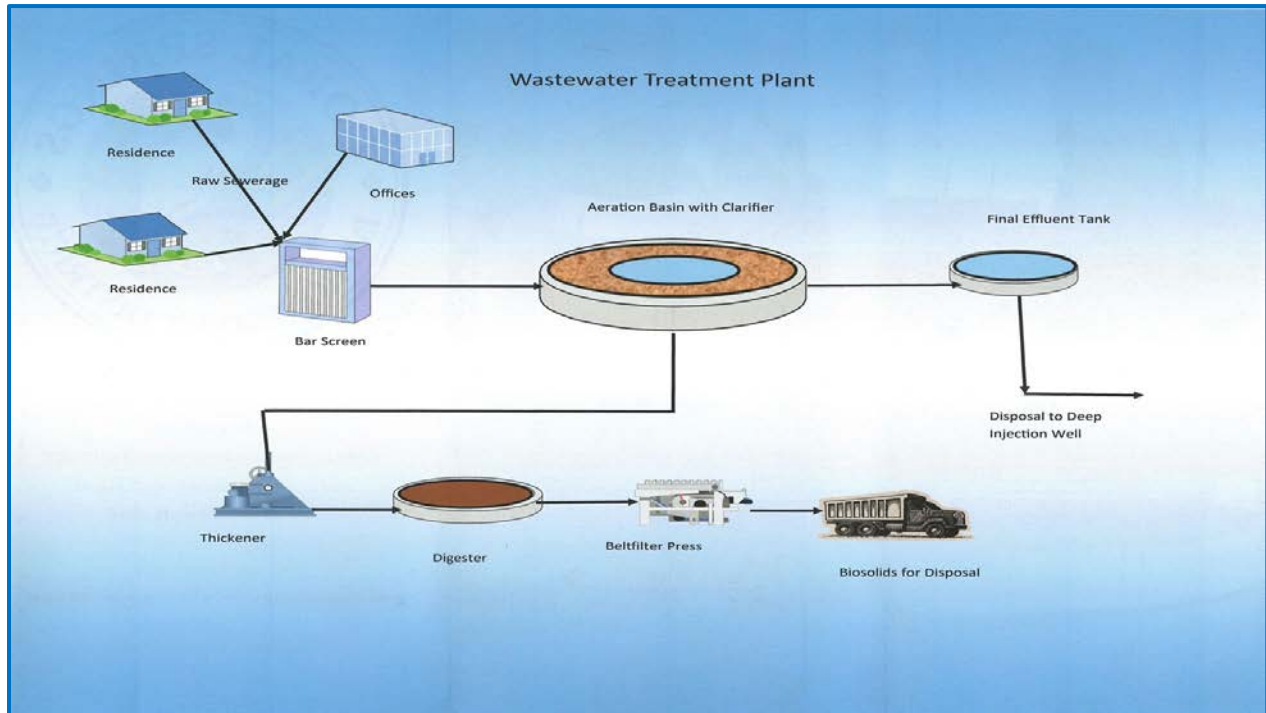


WATER DEPARTMENT HIGHLIGHTS

- GIS indication of underground water line locations onsite including valves
- New well 4 on Atlantic Ave. established in 2014
- Well 6 submersible 316 stainless steel 50hp pump and motor being installed
- 4,000-gallon 93% sulfuric acid bulk tank
- 2,250,000 gallon per day reverse osmosis skid #3
- Degasifiers
- New bulk sodium hypochlorite tanks
- New fluoridation system covered mostly by a \$205,000 grant from the state
- 1,500 kw Cat generator which is capable of running the entire water plant at max capacity
- Lime softening plant circa 2014
- One-million-gallon storage tank
- Reverse Osmosis treatment facility
- 2016 American Water Works Association most improved class A plant award
- 2019 Southeast Desalting Association membrane plant of the year award.



WASTEWATER DEPARTMENT



- Treats wastewater to regulatory standards
- Disposes of bio-solids and solid waste
- Disposes of treated wastewater through deep injection wells
- Maintains wastewater facilities

Wastewater Processing Plants

- Phase II of the ongoing Wastewater Treatment Plant expansion project has been completed. Among the items included in this 1.9-million-dollar project are an upgrade and replacement of information technology system, the rehab of sewage processing plants, new wastewater digester, environmentally compliant sludge processing equipment, and a state-of-the-art emergency generator/auxiliary power system.



- The additional equipment and new facilities will give the District’s staff the ability to treat wastewater to a degree that will assure the highest level of treatment possible and continue District compliance with environmental and regulatory rules for years into the future.



Other projects recently completed:

- Replacing and upgrading aged facilities
- Evaluation of need to drill a new monitoring well to monitor the quality of wastewater effluent injected down the deep well.
- Demolishing two wastewater treatment plants that have operated years past their life expectancy.



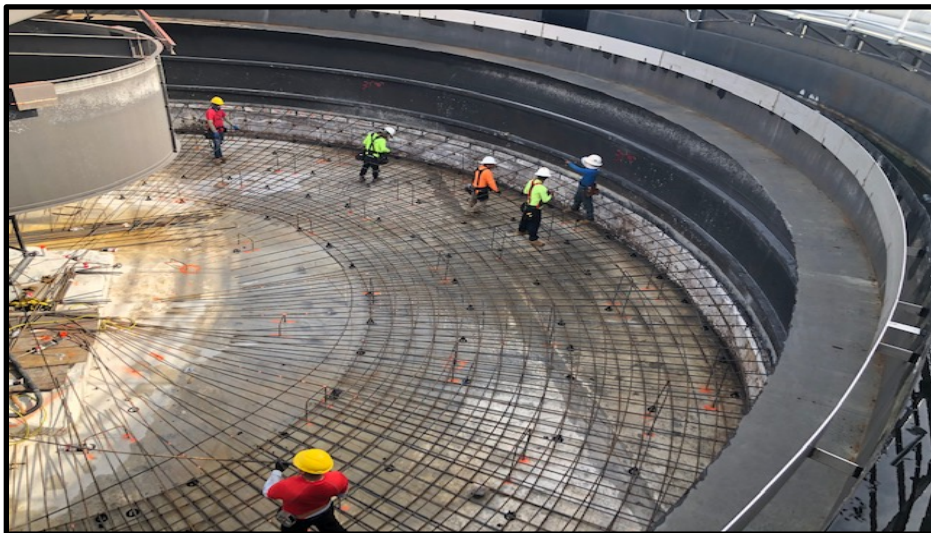


CORAL SPRINGS IMPROVEMENT DISTRICT “PROPOSED BUDGET 2019/2020”

- Building a new treatment plant designed to replace the capacity of outdated Bar Screen Replacement.
- New Dual-Zone Monitoring Well for Injection Well #1
- Pond Liner Replacement.



- Effluent Pump Station Electrical Improvement
- Wastewater Plant D suffered structural damage sufficient to render it inoperable. The structural damage has to be repaired at a cost of \$1,445,731.40.





Maintenance Department

Striving to cut costs and maintaining high quality of work, the District has used its own workforce to perform multiple in-house projects. Repairing sprinklers systems, painting, updating electrical panels, correcting mechanical problems, performing general repairs and upgrades, fixing equipment, installing & designing safety tools are just few of the tasks performed on a daily basis by employees from this department.





Field Department

The field department personnel among other multiple construction projects, repairs and maintains all District water lines, about 1080 Valves, 675 fire hydrants, 9500ish meters and countless other Appurtenances relating to Drinking water. They ensure that the finished water that the water plant makes gets distributed to the customer safely, with sufficient volume and pressure, is accurately metered and maintains sufficient quality. They also collect wastewater. Returning it to the wastewater plant with similar goals in mind.

Respond, clear and clean up sewer backups, complete spill reports, water samples testing and reporting to Health department and county offices. Rebuild replace and maintain 90ish wastewater pumps, 41 lift stations and another couple hundred wastewater valves. Maintain the housekeeping and internal cleanliness of those 41 lift stations. This department maintain Atlas data for all of the above mentioned items in electronic and paper form, and diagnose and repair electrical, SCADA and pump related issues and respond to alarms.

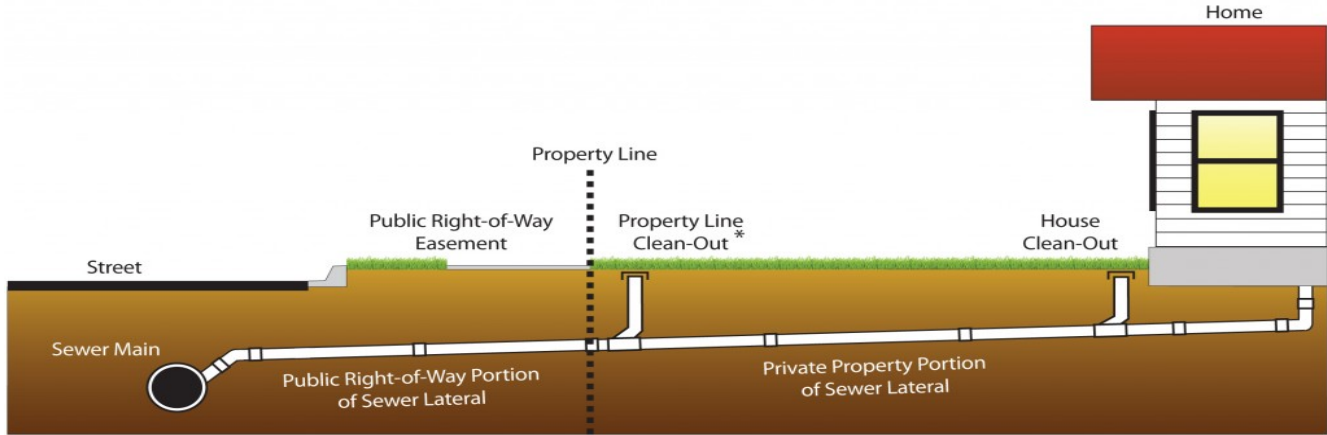
The District provides An AMR system (Advance Metering Reading System), a comprehensive meter reading platform with fixed network-like performance, minus the infrastructure or cost. An AMR system gives water management tools with the convenience and flexibility of having premier drive-by technologyan authomated meter reading Drive-By system. Benefits:

- Enhanced customer service
- Accurate meter reading collection
- Improved water conservation
- Wireless Communication
- Reduced Meter Reading Times
- Increased efficiency
- Enhanced employee safety
- Leak, tamper, and reverse flow alarms



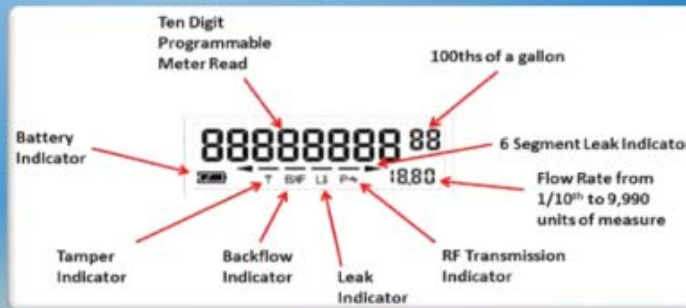


Where does everything down the drain go??



* Not standard on all properties.

THE TESLA 4 REGISTER IS EQUIPPED WITH THE LARGEST LCD IN THE INDUSTRY FOR EASY READING AT A DISTANCE OF 6 FEET. THE LCD PROVIDES A 10-DIGIT PROGRAMMABLE METER READ AND A 6 SEGMENT LEAK DETECTOR INDICATOR WITH FLOW DIRECTION ARROWS. FLOW RATE, WATER MOVEMENT, BATTERY STATUS, TAMPER, BACKFLOW, LEAK WARNING, AND TRANSMISSION INDICATOR ARE SHOWN ON THE LCD AS APPROPRIATE. STATUS INDICATORS ARE SENT AS PART OF THE AMR/AMI EXTENDED MESSAGE. THE LCD IS ALWAYS ACTIVE AND REQUIRES NO TOOLS FOR VISUAL READING





PROPOSED BUDGET

The District’s annual budgets are adopted for the General Fund and Water & Sewer Fund and approved by the Board of Supervisors.

General Fund

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 are funded by revenues generated through an assessment program.

The District already submitted a proposed budget for its General Fund which provided a none increase in the ad valorem assessments and it is intended to last for the coming two fiscal years. The current rates were initially adopted in Fiscal Year 2018/2019 and served the District for three consecutive years.

Water & Sewer

The Water & Sewer Fund is an enterprise fund established to account for operations that are to be financed and operated in a manner similar to private business enterprises. The cost of providing services to customers are to be recovered primarily through user charges.

In accordance with Section 189.069 (11) of the Florida Statute, Coral Springs Improvement District (CSID) management team present to you the Fiscal Year 2019/2020 Proposed budget for Water & Sewer Fund.

CORAL SPRINGS IMPROVEMENT DISTRICT
Water and Sewer Enterprise Fund

PROPOSED BUDGET
Fiscal Year 2019 - 2020

DESCRIPTION	ADOPTED BUDGET FY 2018-2019	ACTUAL THRU 4/30/2019	PROJECTED NEXT 5 Months	TOTAL PROJECTED THRU 9/30/2019	PROPOSED BUDGET FY 2019-2020
REVENUES					
Water Revenue	\$ 6,467,008	\$ 3,970,637	\$ 2,496,371	\$ 6,467,008	\$ 6,467,008
Sewer Revenue	5,852,977	3,524,859	2,328,118	5,852,977	5,852,977
Standby Revenue	3,120	1,780	1,271	3,051	3,120
Processing Fees	12,000	9,700	2,300	12,000	12,000
Lien Revenue Fees	9,000	9,725	-	9,725	9,000
Delinquent Fees	290,000	192,525	97,475	290,000	290,000
Contract Utility Billing Services	59,620	34,780	24,840	59,620	62,602
Contract HR & Payroll Services	12,902	7,527	5,375	12,902	13,289
Facility Connection Fees	-	22,720	-	22,720	-
Meter Fees	-	5,267	-	5,267	-
Line Connection Fees	-	21,400	-	21,400	-
Interest Income-Restricted	-	65,056	26,469	91,525	-
Interest Income-Operations	65,000	154,646	44,185	198,831	65,000
Rent Revenue	63,304	52,841	10,463	63,304	65,203
Technology Sharing Revenue	15,000	8,750	6,250	15,000	15,450
Miscellaneous Revenue	12,000	26,849	-	26,849	12,000
Renewal & Replacement	365,000	-	365,000	365,000	-
Carryforward Prior Yr Fund Balance	4,372,639	1,150,000	2,719,076	3,869,076	1,705,236
TOTAL REVENUES	17,599,570	9,259,062	8,127,193	17,386,255	14,572,885
EXPENDITURES					
Debt Service					
Principal 2016 Series	1,595,000	1,595,000	-	1,595,000	1,640,000
Interest 2016 Series	1,226,405	1,226,405	-	1,226,405	1,177,758
Sub-Total Debt Service	2,821,405	2,821,405	-	2,821,405	2,817,758

DESCRIPTION	ADOPTED BUDGET FY 2018-2019	ACTUAL THRU 4/30/2019	PROJECTED NEXT 5 Months	TOTAL PROJECTED THRU 9/30/2019	PROPOSED BUDGET FY 2019-2020
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ADMINISTRATIVE

Salaries and Wages	1,002,793	524,647	424,259	948,906	1,011,726
Special Pay	2,252	2,198	953	3,151	2,534
FICA Taxes	76,713	39,056	32,456	71,512	77,397
Pension Expense	120,335	62,294	50,911	113,205	121,408
Health Insurance	199,390	99,659	84,357	184,016	233,182
Workers Comp. Insurance	2,707	1,240	1,145	2,385	3,423
Unemployment Compensation	4,000	-	4,000	4,000	4,000
OPEB Expense	-	-	2,726	2,726	2,862
Engineering Fees	33,600	4,897	28,703	33,600	33,600
Trustee/Other Debt Expenses	10,740	9,159	1,581	10,740	10,720
Legal Fees	36,000	14,464	21,536	36,000	60,000
Special Consulting Services	90,570	58,350	50,000	108,350	86,000
Travel & Per Diem (Board)	4,500	-	4,500	4,500	4,500
Annual Audit	12,000	12,000	-	12,000	12,150
Actuarial Computation	2,700	-	2,700	2,700	2,700
Management Fees	85,973	50,187	35,786	85,973	88,552
Telephone Expense	12,810	7,710	5,100	12,810	13,835
Postage	36,200	17,876	18,324	36,200	36,600
Printing & Binding	21,970	8,675	13,295	21,970	21,970
Electric Expense	12,000	5,871	6,129	12,000	12,960
Rentals and Leases	3,075	1,545	1,530	3,075	3,075
Insurance	15,288	7,236	8,052	15,288	16,520
Repair and Maintenance	16,970	9,558	14,572	24,130	26,460
Legal Advertising	13,800	463	4,037	4,500	4,500
Other Current Charges	27,060	17,942	9,118	27,060	29,910
Merchant Fees	68,700	40,075	32,625	72,700	78,520
Computer/Technology Expenses	63,831	23,455	40,376	63,831	113,835
Employment Ads	18,840	1,380	12,170	13,550	13,550
Toilet Rebate [150 x \$99 = \$14,850]	14,850	4,356	10,494	14,850	14,850
Office Supplies	4,000	1,178	2,822	4,000	4,000
Dues, Licenses, Schools & Permits	12,000	1,615	10,385	12,000	12,000
Promotional Expenses	18,310	15,142	3,168	18,310	14,640
Capital Outlay	50,000	-	50,000	50,000	23,000
Sub-Total Administrative	2,093,977	1,042,228	987,809	2,030,037	2,194,979

PLANT OPERATIONS

DESCRIPTION	ADOPTED BUDGET FY 2018-2019	ACTUAL THRU 4/30/2019	PROJECTED NEXT 5 Months	TOTAL PROJECTED THRU 9/30/2019	PROPOSED BUDGET FY 2019-2020
Salaries and Wages	1,715,618	795,800	795,800	1,591,600	1,700,446
Special Pay	2,702	2,599	-	2,599	2,703
FICA Taxes	131,244	61,249	61,249	122,498	130,084
Pension Expense	203,124	90,114	90,114	180,228	201,000
Health Insurance	334,514	158,888	158,888	317,776	354,297
Workers Comp. Insurance	59,877	35,907	35,907	71,814	93,877
OPEB Expense	-	-	-	-	4,437
Water Quality Testing	72,066	33,326	38,740	72,066	68,475
Telephone	9,864	3,514	5,018	8,532	8,900
Electric	678,409	359,955	287,103	647,058	698,830
Rentals and Leases	13,900	859	13,041	13,900	15,500
Insurance	158,849	69,668	88,443	158,111	166,630
Repair & Maintenance	694,656	261,786	465,583	727,369	1,007,715
Filters for Water Plant	705,050	592,044	113,006	705,050	678,290
Sludge Management-Sewer	150,000	66,619	66,124	132,743	150,000
Chemicals	408,767	140,691	268,076	408,767	337,995
Operating Supplies	95,675	18,518	79,211	97,729	98,675
Office Supplies	2,765	1,916	1,719	3,635	3,635
Uniforms	9,255	3,667	5,974	9,641	9,775
Motor Fuels	81,756	7,711	74,045	81,756	99,411
Dues, Licenses & Permits	71,212	40,881	30,331	71,212	56,950
Capital Outlay	3,276,430	1,633,139	1,642,011	3,275,150	964,000
Renewal & Replacement	365,000	98,470	266,530	365,000	-
Sub-Total Plant Operations	9,240,733	4,477,321	4,586,913	9,064,234	6,851,625

DESCRIPTION	ADOPTED BUDGET FY 2018-2019	ACTUAL THRU 4/30/2019	PROJECTED NEXT 5 Months	TOTAL PROJECTED THRU 9/30/2019	PROPOSED BUDGET FY 2019-2020
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FIELD OPERATIONS

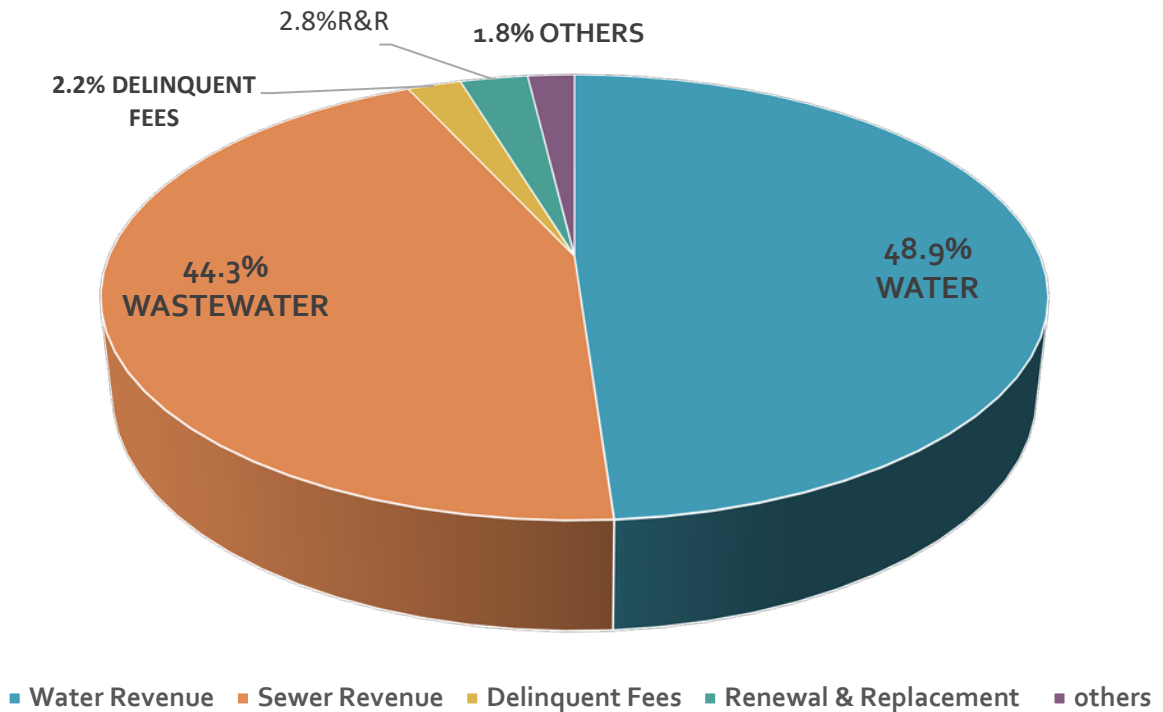
Salaries and Wages	748,175	374,332	374,332	748,665	786,613
Special Pay	1,459	1,245	-	1,246	1,405
FICA Taxes	57,235	28,428	28,428	56,856	60,176
Pension Expense	89,780	42,813	42,813	85,626	94,394
Health Insurance	206,450	101,584	101,584	203,168	247,480
Workers Comp. Insurance	34,864	24,645	24,645	49,291	49,556
OPEB	0	-	-	-	2,723
Water Quality Testing	1,000	-	1,000	1,000	1,000
Naturescape Irrigation Service	4,679	4,819	-	4,820	4,970
Telephone Expense	10,800	7,035	5,640	12,676	13,950
Electric Expense	114,735	52,665	53,329	105,994	114,480
Rent Expense	17,480	1,526	15,954	17,480	9,500
Rent Expense - SCADA	56,040	32,690	23,350	56,041	56,040
Insurance	22,206	9,131	13,075	22,206	24,000
Repairs and Maintenance	117,468	41,372	103,060	144,433	216,000
Lift Stations	168,850	59,533	109,317	168,850	168,850
Generators	26,083	11,682	14,401	26,083	33,080
Meters	49,340	14,470	34,870	49,341	60,680
Office Supplies	1,680	409	1,271	1,680	1,680
Operating Supplies	61,295	38,285	23,010	61,296	57,190
Uniforms	5,820	2,475	3,345	5,820	5,820
Motor Fuels	28,580	12,778	15,802	28,580	22,860
Dues, Licenses, Schools & Permits	13,296	6,408	6,888	13,296	13,300
Capital Outlay	1,324,000	650,911	673,089	1,324,000	381,000
Renewal & Replacement	-	-	-	-	-
Sub-Total Field Operations	3,161,315	1,519,236	1,669,203	3,188,451	2,426,747
TOTAL OPERATING EXPENDITURES	14,496,024	7,038,785	7,243,925	14,282,722	11,473,351
Required Reserve for R&R	-	-	-	-	-
TOTAL OPERATING EXPENDITURES & RESERVES	14,496,024	7,038,785	7,243,925	14,282,722	11,473,351
AVAILABLE FOR DEBT SERVICE	3,103,546	2,220,277	883,268	3,103,533	3,099,534
Debt Coverage Required 1.10	1.10			1.10	1.10
Debt Service Requirement 1.00	2,821,405			2,821,405	2,817,758
Projected Surplus .10	282,141			282,141	281,776
TOTAL DEBT SERVICES + SURPLUS	3,103,546			3,103,546	3,099,534



REVENUES

Water & Sewer represent 93% of the District's total income. Those utility rates have not increased since year 2012, and as a result, revenues will remain almost the same.

Revenues by Sources





Water & Sewer Revenues

The District will use reserve funds in the amount of \$1,705,236 to help offset infrastructure projects required by Plant & Field departments.

Water Revenue

The estimated amount that will be billed to users of the water system of the District is determined by the utility rate agreement. Based on prior year revenues the water revenues are projected to be \$6,467,008.

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 prior year revenues the sewer revenues are projected to be \$5,852,977.

Standby Revenue

The standby charge is applied to each lot, parcel or tract, which has been reserved for water and sewer capacity. The standby charges for this Fiscal Year are based on 13 units per month @ \$20 per unit. The amount projected for this Fiscal Year is \$3,120.

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 \$12,000.

Lien Revenue Fees

The Board adopted a \$25 charge for an estoppel letter. Based on the prior years’ history of estoppel letters, the estimated amount for this fiscal year is \$9,000.

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 \$290,000.



REVENUES (Continued)

Contract Utility Billing Services

The District contracts out utility billing services for the benefit of cost sharing. This fiscal year the District expects to receive \$62,602.

Contract HR & Payroll Services

The District provides human resource and payroll services to other Districts based on fees established under interlocal agreements. Budgeted fees are \$13,289.

Facility Connection Fees

Represents the amount collected for new connections. The amount projected for this Fiscal Year is zero and is based on no new connections.

Meter Fees

Represents the amount collected for meter fees based on the size of the meter. This Fiscal Year the amount projected is zero.

Line Connection Fees

Represents the amount collected for new connections. The amount projected for this Fiscal Year is zero and is based on no new connections.

Interest Income (Restricted)

Interest is earned on restricted bond related accounts and managed by Trust accounts. The District has zero control over performance, and no interest is being budgeted.

Interest Income (Operations)

Interest is earned on cash balances in the District’s funds on deposit in checking, money market, and investment accounts. Interest income on these is being budgeted for \$65,000.



REVENUES (Continued)

Rent Revenue

This line item represents the lease of office space to perform work on other Districts. The total revenue from this source is \$65,203.

Technology Sharing Revenue

The District owns an IBM AS-400 computer system as well as a suite of proprietary software programs. Technology sharing is the revenue associated with the performance of duties on the Districts system, phone, fax, ISP and other technology hardware, used for the benefit of the District. The amount being reimbursed by other funds is \$15,450.

Miscellaneous Revenues

Represents miscellaneous fees charged to customers for NSF, meter boxes, repairs and other services provided to customer by the District. Based on prior years' experience, this amount is projected to be \$12,000.

Renewal & Replacement

Funds accumulated in prior years are used in the budget year for payment of various renewal and rehabilitation projects. The amount projected for this Fiscal Year is zero.



ADMINISTRATION EXPENDITURES

A contractual increase in independent attorney services, merchant fees, health care insurance and website requirements account mainly for the 4.8% proposed increase in the total administrative budget.

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$1,011,726.

Special Pay

Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is \$2,534.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$1,011,726 the amount projected for FICA tax is \$77,397.

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 \$1,011,726 the amount projected for pension expense is \$121,408.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$233,182.

Worker’s Compensation Insurance

The District Worker’s Compensation policy is currently with Florida Insurance Alliance. The projected amount for this Fiscal Year is \$3,423.

Unemployment Compensation

Unemployment compensation is expected to be \$4,000.



ADMINISTRATION EXPENDITURES (Continued)

OPEB Expense

Other post-employment benefits (OPEB) are the benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee (GASB Statements 74 and 75). The budgeted amount is estimated to be \$2,862.

Engineering Fees

The District currently has a contract with Globaltech, to provide general engineering services not related to or associated with any specific capital improvement project. The contract includes preparation for monthly meetings, monthly reporting, and responses to requests from the Board. Based on anticipated general engineering work the fees are not expected to exceed \$33,600.

Trustee Fees/Other Debt Expense

This expense includes charges associated with the currently existing outstanding bond issues. Pending bond fees & arbitrage costs are not included in this listing.

Trustee Fees (2016 Series)	\$10,120
AMTEC Report	<u>600</u>
Total Expenses	\$10,720

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. In addition, the District expects to have additional expenses with changes to District codification. This year's budget is not expected to exceed \$60,000.



ADMINISTRATION EXPENDITURES (Continued)

Special Consulting Services

The District may need to engage a consultant that specializes in legislative codification matters that would amend the current charter. Included in those matters are bidding threshold requirements, efficiencies, gains, and benefits inherent in contract administration. Other consulting services may be incurred for special projects as needed. The anticipated cost for all of these services is \$86,000.

Travel & Per Diem (Board)

This expense represents travel expenses for the Board of Supervisor 's. The budgeted amount for this fiscal year is \$4,500.

Annual Audit

The District's auditing firm is Keefe, McCullough & Co., LLP. Based on the current activity level this amount should not exceed \$12,150.

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 \$2,700.

Management Fees

This service includes management and financial advisory services provided to the District under the Management Contract with Severn Trent Services. This fiscal year the expense is \$88,552.

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 \$13,835.



ADMINISTRATION EXPENDITURES (Continued)

Postage

Overnight deliveries, correspondence, utility bills, etc.

Utility Billing	31,200
Administrative	2,400
Special Mailings	<u>3,000</u>
Total	\$36,600

Printing and Binding

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

Utility Billing	10,000
Administrative	2,970
Accounting	1,300
Annual Water Quality Report	3,500
Personnel Department	1,600
Marketing Materials	<u>2,600</u>
Total	\$21,970

Electric Expense

This expense includes the electric service for the Administrative Building. Based on prior years' expense the projected amount for this Fiscal Year is \$12,960.



ADMINISTRATION EXPENDITURES (Continued)

Rentals and Leases

The following charges are being budgeted in the fiscal year:

Copier Lease	\$ 2,290
Mail Machine	<u>785</u>
Total	\$ 3,075

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal Year should not exceed \$16,520.

Repair and Maintenance

The following expenses are anticipated for the budget year.

Pest Control	\$ 1,920
A/C Maintenance & Repairs	13,860
Carpet Cleaning	3,680
Title & Baths Cleaning	700
Building small supplies/materials	1,300
Window Cleaning	1,440
Marble Polishing	1,600
Other Repairs & Maintenance	<u>1,960</u>
Total	\$ 26,460



ADMINISTRATION EXPENDITURES (Continued)

Legal Advertising

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

Other Current Charges

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

Meeting Refreshments	\$ 280
Commercial Bank Charges	6,000
Security Signature Stamps	300
Phone System Computer Boards	5,000
Monitoring Fees	775
Employment & Drug Screening	1,800
Other Contractual Services	1,560
Cleaners/Pest Control/etc.	1,200
Miscellaneous Charges	<u>12,995</u>
TOTAL	\$ 29,910

Merchant Fees

The District is charged monthly administrative fees as well as individual transaction fees on all credit card payments we receive. Based on last years' experience the projected amount should not exceed \$78,520.



ADMINISTRATION EXPENDITURES (Continued)

Computer/Technology Expenses

This represents software, anti-virus, web hosting, tech services & additional computer project systems and support for this fiscal year which amount should not exceed \$113,835.

Employment Ads

Recruiting Expenses for qualified candidates for Plant Operators, Field and Administration Personnel. Based on prior years' experience the amount should not exceed \$13,550.

Toilet Rebates

Utility bills are credited \$99 for those customers who install a qualifying toilet under the rebate program established by the District. Budgeted rebates reflect a total of 150 toilets for \$14,850.

Office Supplies

Accounting, Utility Billing and Administrative Supplies such as printer cartridges, file cabinets, computer supplies, file folders, pens, pencils, cleaning supplies, paper products, etc. Based on historical experience the amount should not exceed \$4,000.

Dues, Licenses, Schools & Permits

This item includes professional publications such as GAAP Guide and Florida Statutes. This expense also covers the cost for continuing education requirements and license renewal, management training, and training related to human resources. The amount should not exceed \$12,000.

Promotional Expenses

The District is budgeting \$14,640 for the budget year.



CORAL SPRINGS IMPROVEMENT DISTRICT “**PROPOSED BUDGET 2019/2020**”

ADMINISTRATION EXPENDITURES (Continued)

Capital Outlay

The budgeted amount of \$23,000 is being provided for the purchase of office carpeting (budgeted but not completed on previous year) and equipment.



EXPENDITURES - PLANT OPERATIONS

Since overall funding remains unchanged from the current fiscal year, a decrease in capital projects compared with previous year is reflected in this section.

An increase in Repairs & Maintenance is due to the electrical upgrades suggested by the Arc Flash study presented by independent Engineers along with generators and wellfield maintenance and repairs.

Salaries and Wages

The total amount of budgeted wages for this Fiscal Year is \$1,700,446.

Special Pay

Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is \$2,703.

FICA Taxes

FICA tax is established by law and the current rate is 7.65%. Based on salaries of \$1,700,446 the amount projected for FICA tax is \$130,084.

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 \$1,700,446 the amount projected for pension expense is \$201,000.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$354,297.

Worker’s Compensation Insurance

Worker’s compensation insurance is being budgeted for \$93,877.



EXPENDITURES - PLANT OPERATIONS (Continued)

OPEB Expense

Other post-employment benefits (OPEB) calculation budgeted amount is based on previous year calculation and estimated to be \$4,437.

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 \$68,475.

Telephone Expense

Telephone charges for this Fiscal Year include Bellsouth phone service for Water and Wastewater offices and Sprint phone services. The projected amount for this fiscal year is \$8,900.

Electric Expense

The electric requirements for the plant facility and wells are based upon the operating history. Based on prior year's expense the projected amount for this Fiscal Year is \$698,830.

Rentals and Leases

The District is budgeting \$15,500 for miscellaneous equipment rentals.

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expense should not exceed \$166,630.

Repairs & Maintenance - General

Repair and maintenance expenses anticipated to be spent in the fiscal year are as follows:



EXPENDITURES - PLANT OPERATIONS (Continued)

Water Department

Flow meters	\$15,000
Sulfuric acid tank cleaning, inspection & repair	60,000
Electrical upgrades	75,000
Interconnect usage	10,000
R&M general	18,000
Air conditioning	6,590
Vehicle maintenance	4,000
Generator maintenance & repairs	23,000
Vibration Analysis Program	41,800
Well & Wellfield Maintenance	164,080
Instrument and Control Repairs/Calibration	56,000
Facility Maintenance	<u>36,700</u>
Total Water	\$ 510,170



EXPENDITURES - PLANT OPERATIONS (Continued)

Wastewater Department

Electrical upgrades	\$120,000
Annual certification	2,500
Sludge Truck Maintenance & Repair	1,900
Air conditioning	10,690
Vehicle Maintenance	2,500
Vibration Analysis Program	9,000
Lift Stations	2,500
Generator Maintenance & Repair	26,675
Deep Well Maintenance	38,000
Instruments & Controls/ Meter Calibration	43,480
Tank Cleaning	55,000
Paint interior Plant C	66,000
Electrical breaker, blower parts & repairs	40,000
Other Facility Maintenance	5,000
Mechanical injection well	<u>500</u>
Total Wastewater	\$ 423,745



EXPENDITURES - PLANT OPERATIONS (Continued)

Maintenance

R&M general	\$6,080
Vehicle Maintenance	3,000
R&M trash pick up	5,720
Lawn Maintenance Contract	52,000
Other Facility Maintenance	<u>7,000</u>
Total Maintenance	\$73,800

TOTAL REPAIRS & MAINTENANCE - PLANT **\$1,007,715**

Filters for Water Plant

Budgeted replacement costs for filters, membranes and interconnectors for the Water Plant are \$678,290.

Sludge Management - Sewer

Sludge removal costs are budgeted for \$150,000.

Chemicals

Products used in the process of Water & Wastewater treatments. The amount projected to be spent in this fiscal year is \$337,995.

Operating Supplies - General

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$98,675.



EXPENDITURES - PLANT OPERATIONS (Continued)

Office Supplies

Paper, pens, folders, and other office supplies. The projected amount for this fiscal year is \$3,635.

Uniforms

Uniform purchases, rentals and safety boot allowances are budgeted at \$9,775.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of auxiliary generators. The projected amount is \$99,411.

Dues, Licenses, Schools & Permits

This expense represents costs for license renewals, subscriptions, and employee licensing, books and schooling required to maintain licenses to operate for plant employees. The projected amount for this fiscal year is \$56,950.

Capital Outlay

The District is budgeting amounts for addition of VFD's to wells, post flush recovery reduction, high service pump motor replacement, building drainage improvements, water blower, interconnect study, Plant C repairs and tools for maintenance. The total amount budgeted is \$964,000.

Renewal & Replacement

The District is budgeting \$0 for this concept this fiscal year.



EXPENDITURES - FIELD OPERATIONS

Repairs & Maintenance includes upgrades in the Electrical systems. In general, total expenditures decreased due to fewer capital projects.

Salaries and Wages

The total amount of budgeted wages for this fiscal year is \$786,613.

Special Pay

Special pay is a holiday bonus based on the employee’s number of years of service. This year’s expense is \$1,405.

FICA Taxes

FICA tax is established by law and currently is 7.65%. Based on salaries of \$786,613 the amount projected for FICA tax is \$60,176.

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 \$786,613 the amount projected for pension expense is \$94,394.

Health Insurance

The District offers each employee Health, Life, Dental and Disability Insurance. The amount budgeted is \$247,480.

Worker’s Compensation Insurance

The District Worker’s Compensation policy is currently with Florida Insurance Alliance. The projected amount is \$49,556.



EXPENDITURES - FIELD OPERATIONS (Continued)

OPEB Expense

Other post-employment benefits (OPEB) calculation budgeted amount is based on previous year calculation and estimated to be \$2,723.

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

Annual fee of \$4,970 is paid to Broward County for the operation of the Naturescape irrigation service.

Telephone Expense

Telephone and fax machine are budgeted annually. Based on prior year’s experience the amount should not exceed \$13,950.

Electric Expense

The electric requirements (for Lift Stations) are based upon the operating history. Based on prior years’ expense the projected amount for this fiscal year is \$114,480.

Rent Expense

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

Rent Expense-SCADA

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



EXPENDITURES - FIELD OPERATIONS (Continued)

Insurance

The District retains Egis Insurance & Risk Advisors as our Insurance Agent, who on a yearly basis arranges the placement of the District insurance for property, general liability, and inland marine coverage. The expected amount for this Fiscal year should not exceed \$24,000.

Repair and Maintenance

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

GIS Services	\$ 37,500
Backhoe maintenance	8,000
Jet machine service	4,000
R&M general	5,000
Electrical upgrades	20,000
Air Conditioning	3,500
Asphalt improvements	30,000
R&M Facilities	4,500
Backflow certifications & replacements	9,500
Valve replacement & maintenance	10,000
Streets & landscape	46,000
Hydrants	18,000
Vehicles	<u>20,000</u>
Total Repairs & Maintenance	\$216,000



EXPENDITURES - FIELD OPERATIONS (Continued)

Lift Stations

This expense is to cover lift stations maintenance and repairs including new pumps and electrical supplies. The District operates 41 Lift Stations on the Field. The projected amount for this fiscal year is \$168,850.

Generators

Amount projected for expenses related to Portable Generators including services and repairs. The District owns 7 Portable Generators. Budget amount should not exceed \$33,080.

Meters

This program was setup to replace old meters. The projected amount for this fiscal year includes new connections and supplies costs. The amount being budgeted for new connections is \$60,680.

Office Supplies

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

Operating Supplies

General operating supplies include laboratory chemicals and miscellaneous tools and equipment. The projected amount is \$57,190.

Uniforms

Uniform purchases and rentals and safety boot allowances are budgeted at \$5,820.

Motor Fuels

Motor fuels include gasoline and diesel fuel needed for the operation of portable generators. The projected amount is \$22,860.



EXPENDITURES - FIELD OPERATIONS (Continued)

Dues, Licenses, Schools & Permits

This expense represents the cost for license renewals, subscriptions, and employee licensing, books and schooling required to maintain their license to operate. The projected amount is \$13,300.

Capital Outlay

The District is budgeting for projects such as the purchase of various field related equipment, lift station camera work and rehab of lift stations. The expected amount for this Fiscal year should not exceed \$381,000.

Renewal & Replacement

No amounts are being budgeted for FYE 2019/2020.



DEBT SERVICE

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

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

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

The schedule below reflects principal and interest obligations for the new fiscal year.

**2016 Water and Sewer Refunding Revenue Bonds
DEBT SERVICE SCHEDULE**

Period Ending October 1	Principal Amount	Interest Amount	Total Debt Service
2017	1,075,000	928,935	2,003,935
2018	1,545,000	1,273,528	2,818,528
2019	1,595,000	1,226,405	2,821,405
2020	1,640,000	1,177,758	2,817,758
2021	1,695,000	1,127,738	2,822,738
2022	1,745,000	1,076,040	2,821,040
2023	1,795,000	1,022,817	2,817,817
2024	1,850,000	968,070	2,818,070
2025	1,910,000	911,645	2,821,645
2026	1,965,000	853,390	2,818,390
2027	2,025,000	793,457	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
	42,830,000	13,896,468	56,726,468