

PINE TREE

Water Control District

Annual Operating Budget

Fiscal Year 2018

Version 2 - Final Budget
(Adopted at the 08/10/17 Meeting)

Prepared by:



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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU JUN 2017	JULY - SEP 2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 3,642	\$ 4,399	\$ 2,400	\$ 5,639	\$ 1,500	\$ 7,139	\$ 2,400
Other Licenses, Fees & Permits	-	1,600	100	2,900	-	2,900	100
Interest - Tax Collector	49	54	-	122	-	122	-
Special Assmnts- Tax Collector	442,164	645,256	644,944	633,140	11,804	644,944	644,943
Special Assmnts- Delinquent	21	9	-	50	2	52	-
Special Assmnts- Discounts	(14,269)	(21,361)	(25,798)	(22,286)	-	(22,286)	(25,798)
Sale of Surplus Equipment	-	-	-	3,000	-	3,000	-
Other Miscellaneous Revenues	-	627	-	275	-	275	-
TOTAL REVENUES	431,607	630,584	621,646	622,840	13,306	636,146	621,645
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	2,800	2,600	3,500	1,700	500	2,200	3,500
Payroll-Contract Personnel	11,463	11,807	12,161	9,120	3,041	12,161	12,526
FICA Taxes	214	199	268	130	37	167	268
ProfServ-Engineering	14,620	11,795	24,000	-	6,000	6,000	24,000
ProfServ-Legal Services	4,062	3,826	12,000	7,346	3,000	10,346	12,000
ProfServ-Mgmt Consulting Serv	34,227	34,227	35,253	26,440	8,813	35,253	36,310
Auditing Services	4,200	4,000	4,000	3,500	500	4,000	4,000
Postage and Freight	162	179	300	250	75	325	300
Printing and Binding	613	573	1,200	747	300	1,047	1,200
Legal Advertising	5,819	2,916	2,000	513	501	1,014	2,000
Misc-Assessmnt Collection Cost	8,558	12,478	12,899	12,218	236	12,454	12,899
Misc-Contingency	1,058	747	840	1,462	210	1,672	840
Misc-Web Hosting	274	875	1,000	750	250	1,000	1,000
Office Supplies	171	279	600	226	150	376	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	88,416	86,676	110,196	64,577	23,613	88,190	111,618
<i>Field</i>							
Payroll-Hourly	79,192	81,405	83,528	62,919	19,200	82,119	86,075
Payroll-Contract Personnel	30,116	31,019	31,950	23,963	7,987	31,950	32,909
Payroll - Special Pay	379	271	271	271	-	271	271
FICA Taxes	6,067	6,228	6,411	4,819	1,602	6,421	6,606
Pension Benefits	7,840	8,824	8,353	7,107	1,950	9,057	8,608
Life and Health Insurance	19,428	19,945	20,492	16,514	5,475	21,989	22,776
Workers' Compensation	4,535	4,230	4,653	3,208	1,163	4,371	4,808
Contracts-Culvert Inspection	-	10,500	12,000	12,500	-	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	141	142	142	106	36	142	142

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU JUN 2017	JULY - SEP 2017	PROJECTED FY 2017	BUDGET FY 2018
Utility - Recharge Water	-	-	4,000	-	2,000	2,000	3,500
Rentals - General	7,165	7,380	7,601	5,700	1,901	7,601	7,829
Insurance - General Liability	8,335	8,681	9,549	10,028	-	10,028	11,031
R&M-General	9,646	10,034	15,000	2,833	3,750	6,583	15,000
R&M-Aquatic Weed Control	24,844	26,886	33,600	8,639	8,400	17,039	40,000
R&M-Canal Bank Restoration	-	158,290	200,000	133,756	66,244	200,000	200,000
R&M-Culvert Cleaning	-	65,000	40,000	-	40,000	40,000	55,000
Misc-Licenses & Permits	490	80	900	293	607	900	900
Misc-Contingency	955	9,870	5,280	4,000	1,280	5,280	5,280
Op Supplies - General	881	596	1,560	1,907	390	2,297	1,560
Op Supplies - Uniforms	954	618	660	435	165	600	718
Op Supplies - Fuel, Oil	3,561	3,113	6,000	2,243	1,050	3,293	6,000
Cap Outlay - Vehicles	-	60,425	-	-	-	-	9,000
Total Field	204,529	513,537	511,450	301,241	182,700	483,941	550,013
TOTAL EXPENDITURES	292,945	600,213	621,646	365,818	206,313	572,132	661,631
Excess (deficiency) of revenues							
Over (under) expenditures	138,662	30,371	-	257,022	(193,006)	64,015	(39,986)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(39,986)
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	(39,986)
Net change in fund balance	138,662	30,371	-	257,022	(193,006)	64,015	(39,986)
FUND BALANCE, BEGINNING	879,341	1,018,003	1,048,374	1,048,374	-	1,048,374	1,112,389
FUND BALANCE, ENDING	\$ 1,018,003	\$ 1,048,374	\$ 1,048,374	\$ 1,305,396	\$ (193,006)	\$ 1,112,389	\$ 1,072,403

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 1,112,389
Net Change in Fund Balance - Fiscal Year 2018	(39,986)
Reserves - Fiscal Year 2018 Additions	-
Total Funds Available (Estimated) - 9/30/2018	1,072,403

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	165,408 (1)
Reserves - Equipment (Prior Years)	67,000 (2)
Reserves - Infrastructure* (Prior Years)	121,004 (2)
Subtotal	<u>353,412</u>
Total Allocation of Available Funds	353,412

Total Unassigned (undesignated) Cash	<u>\$ 718,991</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Represents reserves from prior years

* Infrastructure includes headwall repairs, bank restoration, culvert replacement/repair, control structures

Budget Narrative
Fiscal Year 2018

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their operating, money market accounts and certificate of deposits.

Permit and Review Fees

The District receives revenue from permits and reviews.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

P/R - Board of Supervisors

HB 869 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending seven meetings for the year.

P/R - Contract Personnel

This expense includes personnel, human resources services, payroll and customer service pursuant to the Interlocal Agreement between the District and Coral Springs Improvement District.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting, Administrative and Assessment services as part of a Management Agreement with Severn Trent Environmental Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Severn Trent in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Budget Narrative
Fiscal Year 2018

EXPENDITURES

Administrative (continued)

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous-Assessment Collection Costs

The District reimburses the Broward County Tax Collector for the necessary administrative costs and the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Contingency

This represents administrative budget for unforeseen expenditures.

Bank Service Charge	\$ 300
Gift Certificate for Thanksgiving	\$ 50
Holiday Lunch	\$ 150
Annual District Picnic	\$ 100
Miscellaneous Expenses	\$ 240
TOTAL	\$ 840

Miscellaneous-Web Hosting

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Budget Narrative
Fiscal Year 2018

EXPENDITURES

Field

Payroll - Hourly

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for two Field personnel based upon current rate plus an increase.

Payroll – Contract Personnel

The District contracts for the Supervisor pursuant to the current Interlocal Agreement between the District and Coral Springs Improvement District. The charges that are included in this fee are salary, taxes, worker’s compensation, health care, pension expense and Holiday bonus.

Payroll - Special Pay

The Special Pay is a holiday bonus based upon number of years of service. This also includes taxes.

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

The District’s plan is at approximately 10% and is based upon wages.

Life and Health Insurance

The District offers the employees Health, Life, Dental and Disability.

Workers’ Compensation

The District’s policy is with Preferred Government Insurance Trust.

Contracts - Culvert Inspection

This expense includes a contract for underwater diving services as well as a contract for canal cleaning.

Contracts – Ditch Bank

This expense includes a contract for ditch bank mowing of the newly acquired ditch.

Communication – Telephone - Field

The District provides Nextel telephones for all field employees.

Utility - Recharge Water

Recharge pumping into the Pine Tree Water Control District for Cocomar Water Control District.

Rentals - General

This covers vehicles, boat and chemical storage (new certified, insured, hazardous material) located at the Coral Springs Improvement District.

Insurance – General Liability

This is for the general liability insurance and auto insurance for the District.

Budget Narrative
Fiscal Year 2018

EXPENDITURES

Field (continued)

R&M – General

The following is a listing of repairs and maintenance necessary for operations:

Waste Container Clean Up (shared CSID)	\$ 8,400
Truck Maintenance	\$ 2,400
Mower Repairs	\$ 1,000
Miscellaneous Repairs	\$ 3,200
	\$15,000

R&M – Aquatic Weed Control

This includes the purchase of chemicals for aquatic weed control that include Alligare, Aquaneat, Argos, Cutrine, Diquat, Hydrolthol, and Tribune.

R&M – Canal Bank Restoration

This is for the canal bank restoration project.

R&M – Culvert Cleaning

This is for the cleaning of the debris and sand from the culverts on a biennial basis.

Licenses & Permits

This includes any permit fees, classes, licenses and all fees related to the employee obtaining an Aquatic License.

Contingency

This is for any miscellaneous item or repair that the District may incur.

Operating Supplies – General

This is for any miscellaneous operating supplies that necessary for the District.

Operating Supplies – Uniforms

This is for the weekly uniform rental for 2 employees plus an annual shoe allowance of \$90/employee.

Operating Supplies – Fuel/Oil

This is for Diesel Fuel for the tractor mower and Gasoline for vehicles.

Capital Outlay - Vehicles

This is for the new boat that needs to be purchased for the District.

PINE TREE

Water Control District

Supporting Budget Schedule

Fiscal Year 2018

**Comparison of Assessment Rates
Fiscal Year 2018 vs. Fiscal Year 2017**

	FY 2018	FY 2017
Net Tax Levy	\$ 606,246.00	\$ 606,247.00
Add: Discounts/Collections at 6%	<u>38,697.00</u>	<u>38,697.00</u>
Total Tax Levy	\$644,943.00	\$644,944.00
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Taxable Units	2,124.52	2,124.52
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Assessment Per Unit	\$303.57	\$303.57