

PINE TREE
Water Control District

Annual Operating Budget
Fiscal Year 2020

Version 3 - Final Budget
(Adopted at the 08/15/19 Meeting)

Prepared by:



PINE TREE

Water Control District

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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUN 2019	JUL - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,788	\$ 11,395	\$ 2,400	\$ 11,526	\$ 3,300	\$ 14,826	\$ 4,800
Other Licenses, Fees & Permits	2,300	1,800	100	3,100	-	3,100	100
Interest - Tax Collector	208	321	-	397	-	397	-
Special Assmnts- Tax Collector	644,944	644,795	655,489	640,726	14,763	655,489	655,489
Special Assmnts- Delinquent	126	59	-	13	-	13	-
Special Assmnts- Discounts	(22,109)	(21,697)	(26,220)	(22,744)	-	(22,744)	(26,220)
Sale of Surplus Equipment	3,000	-	-	-	-	-	-
Other Miscellaneous Revenues	275	41	-	-	-	-	-
TOTAL REVENUES	637,532	636,714	631,769	633,018	18,063	651,081	634,169
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	3,100	3,000	3,500	1,900	1,500	3,400	3,500
Payroll-Contract Personnel	12,161	12,526	12,902	9,677	3,225	12,902	13,289
FICA Taxes	237	230	268	145	115	260	268
ProfServ-Engineering	31,828	4,685	24,000	-	6,000	6,000	24,000
ProfServ-Legal Services	8,493	5,798	12,000	2,276	3,000	5,276	12,000
ProfServ-Mgmt Consulting Serv	35,253	36,310	37,398	28,049	9,349	37,398	38,520
Auditing Services	3,500	3,600	4,000	-	4,000	4,000	4,000
Postage and Freight	303	268	300	145	75	220	300
Printing and Binding	885	308	1,200	354	300	654	1,200
Legal Advertising	2,619	730	2,000	152	1,800	1,952	2,000
Misc-Assessmnt Collection Cost	12,459	12,463	13,110	12,360	295	12,655	13,110
Misc-Contingency	1,998	4,422	840	930	210	1,140	840
Misc-Web Hosting	1,000	1,000	1,100	825	275	1,100	15,000
Office Supplies	303	270	600	154	150	304	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	114,314	85,785	113,393	57,142	30,294	87,436	128,802
<i>Field</i>							
Payroll-Hourly	83,839	89,930	92,943	67,472	21,900	89,372	95,731
Payroll-Contract Personnel	31,950	32,909	33,896	25,421	8,475	33,896	34,913
Payroll - Special Pay	271	325	325	325	-	325	325
FICA Taxes	6,410	6,884	7,135	5,171	1,674	6,845	7,348
Pension Benefits	9,120	9,760	9,294	7,889	2,130	10,019	10,530
Life and Health Insurance	22,134	23,038	23,662	17,591	5,880	23,471	25,210
Workers' Compensation	4,212	4,608	4,910	3,664	1,095	4,759	5,428
Contracts-Culvert Inspection	12,500	12,500	12,500	-	12,500	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	142	161	144	140	47	187	192

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUN 2019	JUL - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,601	7,829	8,064	6,048	2,016	8,064	8,306
Insurance - General Liability	10,028	9,414	10,355	9,204	-	9,204	10,124
R&M-General	3,982	4,805	15,000	5,665	3,750	9,415	15,000
R&M-Aquatic Weed Control	19,916	29,282	40,000	8,816	31,184	40,000	40,000
R&M-Canal Bank Restoration	169,341	223	200,000	-	200,000	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	293	170	900	586	314	900	900
Misc-Hurricane Expense	-	270,000	-	-	-	-	-
Misc-Contingency	4,000	1,499	5,280	283	4,997	5,280	5,280
Op Supplies - General	2,102	1,040	1,560	280	390	670	1,560
Op Supplies - Uniforms	704	670	720	378	180	558	720
Op Supplies - Fuel, Oil	3,050	3,710	4,800	2,551	960	3,511	4,800
Cap Outlay - Vehicles	-	-	9,000	-	9,000	9,000	9,000
Total Field	391,595	508,757	558,488	161,484	384,492	545,974	565,867
TOTAL EXPENDITURES	505,909	594,542	671,881	218,626	414,786	633,409	694,669
Excess (deficiency) of revenues							
Over (under) expenditures	131,623	42,172	(40,112)	414,392	(396,723)	17,672	(60,500)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(40,112)	-	-	-	(60,500)
TOTAL OTHER SOURCES (USES)	-	-	(40,112)	-	-	-	(60,500)
Net change in fund balance	131,623	42,172	(40,112)	414,392	(396,723)	17,672	(60,500)
FUND BALANCE, BEGINNING	1,048,376	1,179,999	1,222,171	1,222,171	-	1,222,171	1,239,843
FUND BALANCE, ENDING	\$ 1,179,999	\$ 1,222,171	\$ 1,182,059	\$ 1,636,563	\$ (396,723)	\$ 1,239,843	\$ 1,179,343

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 1,239,843
Net Change in Fund Balance - Fiscal Year 2020	(60,500)
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/2020	1,179,343

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	173,667	(1)
Reserves - Equipment (Prior Years)	67,000	(2)
Reserves - Infrastructure* (Prior Years)	121,004	(2)
Subtotal	<u>361,671</u>	
Total Allocation of Available Funds	361,671	

Total Unassigned (undesignated) Cash	\$ <u>817,672</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 2020

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 Inframark Infrastructure Management 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 Inframark 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 2020

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 2020

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 2020

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 2020

**Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019**

	FY 2020	FY 2019
Net Tax Levy	\$ 616,159.00	\$ 616,159.00
Add: Discounts/Collections at 6%	<u>39,330.00</u>	<u>39,330.00</u>
Total Tax Levy	\$ 655,489.00	\$ 655,489.00
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Taxable Units	2,124.04	2,124.04
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Assessment Per Unit	\$ 308.60	\$ 308.60