

PINE TREE

Water Control District

Annual Operating Budget

Fiscal Year 2021

Version 1 - Approved Tentative Budget
(Approved at the 04/09/20 Meeting)

Prepared by:



PINE TREE

Water Control District

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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU FEB 2020	MAR - SEP 2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 11,395	\$ 25,565	\$ 4,800	\$ 10,138	\$ 2,800	\$ 12,938	\$ 4,800
Other Licenses, Fees & Permits	1,800	3,500	100	700	-	700	100
Interest - Tax Collector	321	539	-	297	50	347	-
Special Assmnts- Tax Collector	644,795	654,669	655,489	588,635	66,854	655,489	655,489
Special Assmnts- Delinquent	59	16	-	-	-	-	-
Special Assmnts- Discounts	(21,697)	(22,324)	(26,220)	(22,884)	(429)	(23,313)	(26,220)
Other Miscellaneous Revenues	41	-	-	293	-	293	-
TOTAL REVENUES	636,714	661,965	634,169	577,179	69,275	646,454	634,169
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	3,000	2,800	3,500	1,300	2,000	3,300	3,500
Payroll-Contract Personnel	12,526	12,902	13,289	5,540	7,749	13,289	13,689
FICA Taxes	230	214	268	99	153	252	268
ProfServ-Engineering	4,685	-	24,000	-	21,000	21,000	21,000
ProfServ-Legal Services	5,798	4,383	12,000	2,445	7,000	9,445	12,000
ProfServ-Mgmt Consulting Serv	36,310	37,398	38,520	16,050	22,470	38,520	39,675
Auditing Services	3,600	3,700	4,000	-	4,000	4,000	4,000
Postage and Freight	268	173	300	57	175	232	300
Printing and Binding	308	441	1,200	260	700	960	1,200
Legal Advertising	730	258	2,000	594	1,400	1,994	2,000
Misc-Assessmnt Collection Cost	12,463	12,647	13,110	11,315	1,337	12,652	13,110
Misc-Contingency	4,422	1,129	840	137	703	840	840
Misc-Web Hosting	1,000	1,100	15,000	537	14,463	15,000	15,000
Office Supplies	270	231	600	249	350	599	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	85,785	77,551	128,802	38,758	83,500	122,258	127,357
<i>Field</i>							
Payroll-Hourly	89,930	85,098	95,731	31,023	55,846	86,869	95,730
Payroll-Contract Personnel	32,909	33,896	34,913	14,550	20,363	34,913	35,961
Payroll - Special Pay	325	325	325	1,299	-	1,299	325
FICA Taxes	6,884	6,501	7,348	2,438	4,284	6,722	7,348
Pension Benefits	9,760	8,641	10,530	3,423	6,146	9,569	10,530
Life and Health Insurance	23,038	19,212	25,210	7,330	14,700	22,030	25,200
Workers' Compensation	4,608	4,759	5,428	2,189	2,714	4,903	5,428
Contracts-Culvert Inspection	12,500	-	12,500	12,500	-	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	161	188	192	79	111	190	192

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU FEB 2020	MAR - SEP 2020	PROJECTED FY 2020	BUDGET FY 2021
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,829	8,064	8,306	3,462	4,844	8,306	8,556
Insurance - General Liability	9,414	9,204	10,124	9,184	-	9,184	10,102
R&M-General	4,805	7,500	15,000	10,317	8,750	19,067	15,000
R&M-Aquatic Weed Control	29,282	8,816	40,000	21,187	18,813	40,000	40,000
R&M-Canal Bank Restoration	223	-	200,000	950	199,050	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	170	586	900	78	822	900	900
Misc-Hurricane Expense	270,000	-	-	-	-	-	-
Misc-Contingency	1,499	679	5,280	3,680	1,600	5,280	5,460
Op Supplies - General	1,040	273	1,560	131	910	1,041	1,560
Op Supplies - Uniforms	670	613	720	227	420	647	720
Op Supplies - Fuel, Oil	3,710	3,434	4,800	1,218	2,100	3,318	4,800
Cap Outlay - Vehicles	-	5,600	9,000	-	9,000	9,000	9,000
Total Field	508,757	203,389	565,867	125,265	428,473	553,736	567,312
TOTAL EXPENDITURES	594,542	280,940	694,669	164,023	511,973	675,993	694,669
Excess (deficiency) of revenues							
Over (under) expenditures	42,172	381,025	(60,500)	413,156	(442,698)	(29,539)	(60,500)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(60,500)	-	-	-	(60,500)
TOTAL OTHER SOURCES (USES)	-	-	(60,500)	-	-	-	(60,500)
Net change in fund balance	42,172	381,025	(60,500)	413,156	(442,698)	(29,539)	(60,500)
FUND BALANCE, BEGINNING	1,179,998	1,222,170	1,603,195	1,603,195	-	1,603,195	1,573,656
FUND BALANCE, ENDING	\$ 1,222,170	\$ 1,603,195	\$ 1,542,695	\$ 2,016,351	\$ (442,698)	\$ 1,573,656	\$ 1,513,156

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 1,573,656
Net Change in Fund Balance - Fiscal Year 2021	(60,500)
Reserves - Fiscal Year 2021 Additions	-
Total Funds Available (Estimated) - 9/30/2021	1,513,156

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>\$ 1,151,485</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 2021

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 2021

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 2021

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 2021

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 2021

**Comparison of Assessment Rates
Fiscal Year 2021 vs. Fiscal Year 2020**

	FY 2021	FY 2020
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
Taxable Units	2,124.04	2,124.04
Assessment Per Unit	\$ 308.60	\$ 308.60