

PINE TREE
Water Control District

Annual Operating Budget
Fiscal Year 2021

Version 2 - Final Budget
(Adopted at 08/06/20 Meeting)

Prepared by:



PINE TREE

Water Control District

Table of Contents

| | <u>Page #</u> |
|--|---------------|
| <u>OPERATING BUDGET</u> | |
| General Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 1-2 |
| Exhibit A - Allocation of Fund Balances | 3 |
| Budget Narrative | 4-7 |
| <u>SUPPORTING BUDGET SCHEDULE</u> | |
| Comparison of Assessment Rates | 8 |

PINE TREE

Water Control District

Operating Budget

Fiscal Year 2021

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

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--------------------------------|----------------|----------------|-------------------|------------------|-------------------|----------------------|-------------------|
| | FY 2018 | FY 2019 | BUDGET FY 2020 | THRU JUN 2020 | JUL - SEP 2020 | PROJECTED FY 2020 | BUDGET FY 2021 |
| REVENUES | | | | | | | |
| Interest - Investments | \$ 11,395 | \$ 25,565 | \$ 4,800 | \$ 12,961 | \$ 1,200 | \$ 14,161 | \$ 4,800 |
| Other Licenses, Fees & Permits | 1,800 | 3,500 | 100 | 700 | - | 700 | 100 |
| Interest - Tax Collector | 321 | 539 | - | 342 | 50 | 392 | - |
| Special Assmnts- Tax Collector | 644,795 | 654,669 | 655,489 | 640,924 | 14,565 | 655,489 | 654,339 |
| Special Assmnts- Delinquent | 59 | 16 | - | - | - | - | - |
| Special Assmnts- Discounts | (21,697) | (22,324) | (26,220) | (22,673) | - | (22,673) | (26,174) |
| Other Miscellaneous Revenues | 41 | - | - | 293 | - | 293 | - |
| TOTAL REVENUES | 636,714 | 661,965 | 634,169 | 632,547 | 15,815 | 648,362 | 633,065 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| P/R-Board of Supervisors | 3,000 | 2,800 | 3,500 | 1,800 | 1,000 | 2,800 | 3,500 |
| Payroll-Contract Personnel | 12,526 | 12,902 | 13,289 | 9,968 | 3,321 | 13,289 | 13,689 |
| FICA Taxes | 230 | 214 | 268 | 138 | 76 | 214 | 268 |
| ProfServ-Engineering | 4,685 | - | 24,000 | - | 21,000 | 21,000 | 21,000 |
| ProfServ-Legal Services | 5,798 | 4,383 | 12,000 | 3,786 | 3,000 | 6,786 | 12,000 |
| ProfServ-Mgmt Consulting Serv | 36,310 | 37,398 | 38,520 | 28,890 | 9,630 | 38,520 | 39,675 |
| Auditing Services | 3,600 | 3,700 | 4,000 | 3,700 | - | 3,700 | 4,000 |
| Postage and Freight | 268 | 173 | 300 | 134 | 75 | 209 | 300 |
| Printing and Binding | 308 | 441 | 1,200 | 260 | 300 | 560 | 1,200 |
| Legal Advertising | 730 | 258 | 2,000 | 716 | 1,250 | 1,966 | 2,000 |
| Misc-Assessmnt Collection Cost | 12,463 | 12,647 | 13,110 | 12,365 | 291 | 12,656 | 13,087 |
| Misc-Contingency | 4,422 | 1,129 | 840 | 137 | 703 | 840 | 840 |
| Misc-Web Hosting | 1,000 | 1,100 | 15,000 | 3,968 | 10,275 | 14,243 | 15,000 |
| Office Supplies | 270 | 231 | 600 | 249 | 150 | 399 | 600 |
| Annual District Filing Fee | 175 | 175 | 175 | 175 | - | 175 | 175 |
| Total Administrative | 85,785 | 77,551 | 128,802 | 66,286 | 51,071 | 117,357 | 127,334 |
| <i>Field</i> | | | | | | | |
| Payroll-Hourly | 89,930 | 85,098 | 95,731 | 66,029 | 23,934 | 89,963 | 95,730 |
| Payroll-Contract Personnel | 32,909 | 33,896 | 34,913 | 26,186 | 8,727 | 34,913 | 35,961 |
| Payroll - Special Pay | 325 | 325 | 325 | 1,299 | - | 1,299 | 325 |
| FICA Taxes | 6,884 | 6,501 | 7,348 | 5,084 | 1,836 | 6,920 | 7,348 |
| Pension Benefits | 9,760 | 8,641 | 10,530 | 7,036 | 2,634 | 9,670 | 10,530 |
| Life and Health Insurance | 23,038 | 19,212 | 25,210 | 13,722 | 6,300 | 20,022 | 25,200 |
| Workers' Compensation | 4,608 | 4,759 | 5,428 | 3,204 | 1,357 | 4,561 | 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 | 141 | 48 | 189 | 192 |

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

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | FY 2018 | FY 2019 | BUDGET FY 2020 | THRU JUN 2020 | JUL - 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 | 6,230 | 2,076 | 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 | 11,647 | 3,000 | 14,647 | 15,000 |
| R&M-Aquatic Weed Control | 29,282 | 8,816 | 40,000 | 28,907 | 11,093 | 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 | 388 | 512 | 900 | 900 |
| Misc-Hurricane Expense | 270,000 | - | - | - | - | - | - |
| Misc-Contingency | 1,499 | 679 | 5,280 | 13,805 | 1,600 | 15,405 | 4,379 |
| Op Supplies - General | 1,040 | 273 | 1,560 | 256 | 390 | 646 | 1,560 |
| Op Supplies - Uniforms | 670 | 613 | 720 | 493 | 180 | 673 | 720 |
| Op Supplies - Fuel, Oil | 3,710 | 3,434 | 4,800 | 2,125 | 900 | 3,025 | 4,800 |
| Cap Outlay - Vehicles | - | 5,600 | 9,000 | - | 9,000 | 9,000 | 9,000 |
| Total Field | 508,757 | 203,389 | 565,867 | 209,186 | 350,637 | 559,821 | 566,231 |
| TOTAL EXPENDITURES | 594,542 | 280,940 | 694,669 | 275,472 | 401,707 | 677,176 | 693,565 |
| Excess (deficiency) of revenues Over (under) expenditures | 42,172 | 381,025 | (60,500) | 357,075 | (385,892) | (28,814) | (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) | 357,075 | (385,892) | (28,814) | (60,500) |
| FUND BALANCE, BEGINNING | 1,179,998 | 1,222,170 | 1,603,195 | 1,603,195 | - | 1,603,195 | 1,574,381 |
| FUND BALANCE, ENDING | \$ 1,222,170 | \$ 1,603,195 | \$ 1,542,695 | \$ 1,960,270 | \$ (385,892) | \$ 1,574,381 | \$ 1,513,881 |

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|------------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 1,574,381 |
| Net Change in Fund Balance - Fiscal Year 2021 | (60,500) |
| Reserves - Fiscal Year 2021 Additions | - |
| Total Funds Available (Estimated) - 9/30/2021 | 1,513,881 |

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

| | | |
|---|----------------|-----|
| Operating Reserve - First Quarter Operating Capital | 173,391 | (1) |
| Reserves - Equipment (Prior Years) | 67,000 | (2) |
| Reserves - Infrastructure* (Prior Years) | 121,004 | (2) |
| Subtotal | <u>361,395</u> | |
| Total Allocation of Available Funds | 361,395 | |

| | |
|---|---------------------|
| Total Unassigned (undesignated) Cash | \$ 1,152,485 |
|---|---------------------|

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 | \$ 615,078.00 | \$ 616,159.00 |
| Add: Discounts/Collections at 6% | <u>39,261.00</u> | <u>39,330.00</u> |
| Total Tax Levy | \$ 654,339.00 | \$ 655,489.00 |
| | | |
| Taxable Units | 2,120.35 | 2,124.04 |
| | | |
| Assessment Per Unit | \$ 308.60 | \$ 308.60 |