

PINE TREE

Water Control District

Annual Operating Budget

Fiscal Year 2024

Approved Tentative Budget

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Prepared by:



PINE TREE

Water Control District

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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU MAR 2023	APR - SEP 2023	PROJECTED FY 2023	BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 5,751	\$ 8,130	\$ 4,800	\$ 15,629	\$ 1,200	\$ 16,829	\$ 16,000
Other Licenses, Fees & Permits	650	1,715	100	500	-	500	100
Interest - Tax Collector	9	51	-	296	-	296	-
Special Assmnts- Tax Collector	654,218	654,894	654,339	604,641	49,698	654,339	654,339
Special Assmnts- Delinquent	3	803	-	-	-	-	-
Special Assmnts- Discounts	(22,761)	(22,372)	(26,174)	(23,360)	-	(23,360)	(26,174)
Other Miscellaneous Revenues	193	501	-	1,336	-	1,336	-
TOTAL REVENUES	638,063	643,722	633,065	599,042	50,898	649,940	644,265
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	2,700	2,300	3,500	600	2,500	3,100	3,500
Payroll-Contract Personnel	13,688	14,099	14,526	7,262	7,264	14,526	14,964
FICA Taxes	207	176	268	46	191	237	268
ProfServ-Engineering	3,250	41,226	21,000	32,923	10,000	42,923	50,000
ProfServ-Legal Services	14,566	6,124	12,000	5,711	6,000	11,711	15,000
ProfServ-Mgmt Consulting Serv	39,675	40,864	42,090	21,045	21,045	42,090	43,353
Auditing Services	3,200	3,300	4,000	3,400	600	4,000	4,000
Postage and Freight	97	170	300	60	240	300	300
Printing and Binding	475	310	1,200	54	600	654	1,200
Legal Advertising	1,330	314	2,000	318	1,500	1,818	2,000
Misc-Assessmnt Collection Cost	12,629	12,667	13,087	11,626	-	11,626	13,087
Misc-Contingency	50	110	840	193	647	840	2,000
Misc-Web Hosting	1,339	1,665	15,000	906	5,000	5,906	8,000
Office Supplies	360	450	600	180	420	600	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	93,741	123,950	130,586	84,499	56,007	140,506	158,447
<i>Field</i>							
Payroll-Hourly	82,361	83,867	95,730	40,741	54,989	95,730	98,602
Payroll-Contract Personnel	35,960	37,039	38,154	19,076	19,078	38,154	39,301
Payroll - Special Pay	379	54	325	1,191	-	1,191	325
FICA Taxes	6,309	6,415	7,348	3,208	4,207	7,415	7,568
Pension Benefits	7,648	5,551	10,530	4,097	4,800	8,897	10,846
Life and Health Insurance	15,088	15,516	25,200	14,306	12,120	26,426	26,169
Workers' Compensation	3,724	3,418	5,428	1,981	3,447	5,428	5,971
Contracts-Culvert Inspection	12,500	12,500	12,500	12,500	-	12,500	12,500
Contracts-Ditch Bank	6,123	-	19,500	-	19,500	19,500	9,500
Communication - Teleph - Field	188	186	192	78	95	173	192
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	8,555	8,812	9,078	4,540	4,538	9,078	9,350
Insurance - General Liability	9,201	9,509	10,460	10,611	-	10,611	11,672
R&M-General	6,084	5,356	15,000	3,532	11,468	15,000	15,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU MAR 2023	APR - SEP 2023	PROJECTED FY 2023	BUDGET FY 2024
R&M-Aquatic Weed Control	19,064	53,772	40,000	21,875	18,125	40,000	50,000
R&M-Canal Bank Restoration	15,500	-	100,000	-	100,000	100,000	100,000
R&M-Culvert Cleaning	1,900	-	25,000	-	25,000	25,000	30,000
Misc-Licenses & Permits	15	24	900	275	400	675	900
Misc-Contingency	39,046	1,353	67,554	2,328	20,000	22,328	38,342
Op Supplies - General	561	517	1,560	408	1,152	1,560	1,560
Op Supplies - Uniforms	547	510	720	332	388	720	720
Op Supplies - Fuel, Oil	3,570	3,931	4,800	1,986	2,814	4,800	4,800
Cap Outlay - Vehicles	-	-	9,000	-	9,000	9,000	9,000
Total Field	274,323	248,330	502,479	143,065	314,621	457,684	485,818
TOTAL EXPENDITURES	368,064	372,280	633,065	227,564	370,628	598,189	644,265
Excess (deficiency) of revenues Over (under) expenditures	269,999	271,442	-	371,478	(319,730)	51,751	0
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	0
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	0
Net change in fund balance	269,999	271,442	-	371,478	(319,730)	51,751	(0)
FUND BALANCE, BEGINNING	1,902,661	2,172,662	2,444,105	2,444,105	-	2,444,105	2,495,856
FUND BALANCE, ENDING	\$ 2,172,660	\$ 2,444,104	\$ 2,444,105	\$ 2,815,583	\$ (319,730)	\$ 2,495,856	\$ 2,495,855

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 2,495,856
Net Change in Fund Balance - Fiscal Year 2024	(0)
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/2024	2,495,855

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	161,066 (1)
Reserves - Equipment (Prior Years)	67,000 (2)
Reserves - Hurricane (Prior Years)	1,400,000 (2)
Reserves - Infrastructure* (Prior Years)	121,004 (2)
Subtotal	<u>1,749,070</u>
Total Allocation of Available Funds	1,749,070

Total Unassigned (undesignated) Cash	<u>\$ 746,785</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

* Represents reserves for Current Budget Year

Budget Narrative
Fiscal Year 2024

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 2024

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 2024

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 2024

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 2024

**Comparison of Assessment Rates
Fiscal Year 2024 vs. Fiscal Year 2023**

	FY 2024	FY 2023
Net Tax Levy	\$ 615,078.00	\$ 615,078.00
Add: Discounts/Collections at 6%	<u>39,261.00</u>	<u>39,261.00</u>
Total Tax Levy	\$ 654,339.00	\$ 654,339.00
Taxable Units	2,120.35	2,120.35
Assessment Per Unit	\$ 308.60	\$ 308.60