

# **PINE TREE**

Water Control District

## ***Annual Operating Budget***

**Fiscal Year 2017**

Version 2 - (Final Budget)  
(Adopted at the 09/01/16 Meeting)

Prepared by:



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**PINE TREE**

Water Control District

**Operating Budget**

Fiscal Year 2017

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2014	FY 2015	BUDGET FY 2016	THRU JUL 2016	AUG - SEP 2016	PROJECTED FY 2016	BUDGET FY 2017
<b>REVENUES</b>							
Interest - Investments	\$ 3,387	\$ 3,642	\$ 2,024	\$ 3,850	\$ 338	\$ 4,188	\$ 2,400
Other Licenses, Fees & Permits	750	-	100	1,600	-	1,600	100
Net Incr (Decr) In FMV-Invest	(58)	-	-	-	-	-	-
Interest - Tax Collector	71	49	-	48	-	48	-
Special Assmnts- Tax Collector	441,977	442,164	645,384	645,126	258	645,384	644,944
Special Assmnts- Delinquent	-	21	-	6	-	6	-
Special Assmnts- Discounts	(14,026)	(14,269)	(25,815)	(21,371)	-	(21,371)	(25,798)
Other Miscellaneous Revenues	291	-	-	627	-	627	-
<b>TOTAL REVENUES</b>	<b>432,392</b>	<b>431,607</b>	<b>621,693</b>	<b>629,886</b>	<b>596</b>	<b>630,482</b>	<b>621,646</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	2,800	2,800	3,500	2,200	500	2,700	3,500
Payroll-Contract Personnel	11,129	11,463	11,807	9,839	1,968	11,807	12,161
FICA Taxes	214	214	268	168	38	206	268
ProfServ-Engineering	36,547	14,620	25,000	11,795	4,000	15,795	24,000
ProfServ-Legal Services	7,144	4,062	12,000	2,549	2,000	4,549	12,000
ProfServ-Mgmt Consulting Serv	34,227	34,227	34,227	28,523	5,704	34,227	35,253
Auditing Services	4,000	4,200	4,000	1,000	3,000	4,000	4,000
Postage and Freight	237	162	300	158	40	198	300
Printing and Binding	921	613	1,200	433	230	663	1,200
Legal Advertising	2,222	5,819	2,000	898	1,102	2,000	2,000
Misc-Assessmnt Collection Cost	8,559	8,558	12,908	12,475	-	12,475	12,899
Misc-Contingency	495	1,058	875	496	150	646	840
Misc-Web Hosting	200	274	875	729	146	875	1,000
Office Supplies	110	171	600	279	100	379	600
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>108,980</b>	<b>88,416</b>	<b>109,735</b>	<b>71,717</b>	<b>18,978</b>	<b>90,695</b>	<b>110,196</b>
<i>Field</i>							
Payroll-Hourly	76,090	79,192	81,095	67,368	13,550	80,918	83,528
Payroll-Contract Personnel	29,239	30,116	31,019	25,849	5,170	31,019	31,950
Payroll - Special Pay	162	379	212	271	-	271	271
FICA Taxes	5,793	6,067	6,204	5,157	1,037	6,194	6,411
Pension Benefits	7,181	7,840	8,110	7,540	1,260	8,800	8,353
Life and Health Insurance	16,587	19,428	20,530	16,430	3,284	19,714	20,492
Workers' Compensation	4,310	4,535	4,989	4,230	-	4,230	4,653
Contracts-Culvert Inspection	-	-	12,000	10,500	1,500	12,000	12,000
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	141	141	141	118	24	142	142

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2014	FY 2015	BUDGET FY 2016	THRU JUL 2016	AUG - SEP 2016	PROJECTED FY 2016	BUDGET FY 2017
Utility - Recharge Water	-	-	5,000	-	2,000	2,000	4,000
Rentals - General	6,956	7,165	7,380	6,150	1,230	7,380	7,601
Insurance - General Liability	8,405	8,335	9,585	8,681	-	8,681	9,549
R&M-General	7,848	9,646	16,200	9,207	2,000	11,207	15,000
R&M-Aquatic Weed Control	24,222	24,844	36,000	26,514	6,000	32,514	33,600
R&M-Canal Bank Restoration	-	-	200,000	158,290	41,710	200,000	200,000
R&M-Culvert Cleaning	-	-	40,000	65,000	-	65,000	40,000
Misc-Licenses & Permits	114	490	900	80	150	230	900
Misc-Contingency	32,988	955	4,918	7,270	-	7,270	5,280
Op Supplies - General	863	881	1,560	553	260	813	1,560
Op Supplies - Uniforms	599	954	615	518	94	612	660
Op Supplies - Fuel, Oil	5,756	3,561	6,000	2,438	650	3,088	6,000
Cap Outlay - Vehicles	-	-	-	30,402	-	30,402	-
<b>Total Field</b>	<b>227,254</b>	<b>204,529</b>	<b>511,958</b>	<b>452,566</b>	<b>99,418</b>	<b>551,984</b>	<b>511,450</b>
<b>TOTAL EXPENDITURES</b>	<b>336,234</b>	<b>292,945</b>	<b>621,693</b>	<b>524,283</b>	<b>118,396</b>	<b>642,680</b>	<b>621,646</b>
Excess (deficiency) of revenues							
Over (under) expenditures	96,158	138,662	-	105,603	(117,800)	(12,198)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	96,158	138,662	-	105,603	(117,800)	(12,198)	-
<b>FUND BALANCE, BEGINNING</b>	<b>783,183</b>	<b>879,341</b>	<b>1,018,003</b>	<b>1,018,003</b>	<b>-</b>	<b>1,018,003</b>	<b>1,005,805</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 879,341</b>	<b>\$ 1,018,003</b>	<b>\$ 1,018,003</b>	<b>\$ 1,123,606</b>	<b>\$ (117,800)</b>	<b>\$ 1,005,805</b>	<b>\$ 1,005,805</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2017	\$ 1,005,805
Net Change in Fund Balance - Fiscal Year 2017	-
Reserves - Fiscal Year 2017 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2017</b>	<b>1,005,805</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	155,412 (1)
Reserves - Equipment (Prior Years)	67,000 (2)
Reserves - Infrastructure* (Prior Years)	121,004 (2)
Subtotal	<u>343,416</u>
<b>Total Allocation of Available Funds</b>	<b>343,416</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 662,389</u></b>
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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 2017

**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**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 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 2017

**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 approximately .96% of the administrative budget for unforeseen expenditures.

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

**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 2017

**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 2017

**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
	<b>\$15,000</b>

**R&M – Aquatic Weed Control**

This includes the purchase of chemicals for aquatic weed control that include Clypro, Aquaneat, Reward, Cutrine Plus, Aquathol K, Hydrolthol 191, Ester, Alligare and Active Plus.

**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.

**PINE TREE**

Water Control District

**Supporting Budget Schedule**

Fiscal Year 2017

**Comparison of Assessment Rates  
Fiscal Year 2017 vs. Fiscal Year 2016**

	FY 2017	FY 2016
<b>Net Tax Levy</b>	\$ 606,247.00	\$ 606,661.00
<b>Add: Discounts/Collections at 6%</b>	<u>38,697.00</u>	<u>38,723.00</u>
<b>Total Tax Levy</b>	\$644,944.00	\$645,384.00
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<b>Taxable Units</b>	2,124.52	2,125.98
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<b>Assessment Per Unit</b>	\$303.57	\$303.57