

# **PINE TREE**

Water Control District

## ***Annual Operating Budget***

**Fiscal Year 2019**

Version 1 - Approved Tentative Budget  
(Approved at the 05/03/18 meeting)

Prepared by:



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**PINE TREE**

Water Control District

**Operating Budget**

Fiscal Year 2019

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2019 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	APR -	PROJECTED	BUDGET
			FY 2018	MAR 2018	SEP 2018	FY 2018	FY 2019
<b>REVENUES</b>							
Interest - Investments	\$ 4,399	\$ 8,788	\$ 2,400	\$ 4,607	\$ 3,000	\$ 7,607	\$ 2,400
Other Licenses, Fees & Permits	1,600	2,300	100	850	-	850	100
Interest - Tax Collector	54	208	-	156	-	156	-
Special Assmnts- Tax Collector	645,256	644,944	644,943	586,322	58,621	644,943	655,620
Special Assmnts- Delinquent	9	126	-	7	-	7	-
Special Assmnts- Discounts	(21,361)	(22,109)	(25,798)	(22,587)	(240)	(22,827)	(26,225)
Sale of Surplus Equipment	-	3,000	-	-	-	-	-
Other Miscellaneous Revenues	627	275	-	41	-	41	-
<b>TOTAL REVENUES</b>	<b>630,584</b>	<b>637,532</b>	<b>621,645</b>	<b>569,396</b>	<b>61,381</b>	<b>630,777</b>	<b>631,895</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	2,600	3,100	3,500	1,400	1,500	2,900	3,500
Payroll-Contract Personnel	11,807	12,161	12,526	6,263	6,263	12,526	12,902
FICA Taxes	199	237	268	107	115	222	268
ProfServ-Engineering	11,795	31,828	24,000	4,685	12,000	16,685	24,000
ProfServ-Legal Services	3,826	8,493	12,000	2,378	6,000	8,378	12,000
ProfServ-Mgmt Consulting Serv	34,227	35,253	36,310	18,155	18,155	36,310	37,398
Auditing Services	4,000	3,500	4,000	-	4,000	4,000	4,000
Postage and Freight	179	303	300	86	150	236	300
Printing and Binding	573	885	1,200	131	600	731	1,200
Legal Advertising	2,916	2,619	2,000	138	1,002	1,140	2,000
Misc-Assessmnt Collection Cost	12,478	12,459	12,899	11,275	1,172	12,447	13,112
Misc-Contingency	747	1,998	840	805	420	1,225	840
Misc-Web Hosting	875	1,000	1,000	500	500	1,000	1,100
Office Supplies	279	303	600	154	300	454	600
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>86,676</b>	<b>114,314</b>	<b>111,618</b>	<b>46,252</b>	<b>52,177</b>	<b>98,429</b>	<b>113,395</b>
<i>Field</i>							
Payroll-Hourly	81,405	83,839	86,075	44,782	43,038	87,820	92,943
Payroll-Contract Personnel	31,019	31,950	32,909	16,454	16,455	32,909	33,896
Payroll - Special Pay	271	271	271	325	-	325	325
FICA Taxes	6,228	6,410	6,606	3,440	3,306	6,746	7,135
Pension Benefits	8,824	9,120	8,608	4,952	4,302	9,254	9,294
Life and Health Insurance	19,945	22,134	22,776	11,402	11,376	22,778	23,662
Workers' Compensation	4,230	4,212	4,808	2,332	2,132	4,464	4,910
Contracts-Culvert Inspection	10,500	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	142	142	72	72	144	144

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2019 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU MAR 2018	APR - SEP 2018	PROJECTED FY 2018	BUDGET FY 2019
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,380	7,601	7,829	3,914	3,915	7,829	8,064
Insurance - General Liability	8,681	10,028	11,031	9,414	-	9,414	10,355
R&M-General	10,034	3,982	15,000	1,973	7,500	9,473	15,000
R&M-Aquatic Weed Control	26,886	19,916	40,000	3,914	16,800	20,714	40,000
R&M-Canal Bank Restoration	158,290	169,341	200,000	223	199,777	200,000	200,000
R&M-Culvert Cleaning	65,000	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	80	293	900	170	730	900	900
Misc-Contingency	9,870	4,000	5,280	-	5,280	5,280	5,280
Op Supplies - General	596	2,102	1,560	335	780	1,115	1,560
Op Supplies - Uniforms	618	704	718	269	360	629	718
Op Supplies - Fuel, Oil	3,113	3,050	6,000	1,638	2,100	3,738	4,800
Cap Outlay - Vehicles	60,425	-	9,000	-	9,000	9,000	9,000
<b>Total Field</b>	<b>513,537</b>	<b>391,595</b>	<b>550,013</b>	<b>105,609</b>	<b>417,423</b>	<b>523,032</b>	<b>558,486</b>
<b>TOTAL EXPENDITURES</b>	<b>600,213</b>	<b>505,909</b>	<b>661,631</b>	<b>151,861</b>	<b>469,600</b>	<b>621,462</b>	<b>671,881</b>
Excess (deficiency) of revenues Over (under) expenditures	30,371	131,623	(39,986)	417,535	(408,219)	9,315	(39,986)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(39,986)	-	-	-	(39,986)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(39,986)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39,986)</b>
Net change in fund balance	30,371	131,623	(39,986)	417,535	(408,219)	9,315	(39,986)
<b>FUND BALANCE, BEGINNING</b>	<b>1,018,005</b>	<b>1,048,376</b>	<b>1,179,999</b>	<b>1,179,999</b>	<b>-</b>	<b>1,179,999</b>	<b>1,189,314</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,048,376</b>	<b>\$ 1,179,999</b>	<b>\$ 1,140,013</b>	<b>\$ 1,597,534</b>	<b>\$ (408,219)</b>	<b>\$ 1,189,314</b>	<b>\$ 1,149,328</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 1,189,314
Net Change in Fund Balance - Fiscal Year 2019	(39,986)
Reserves - Fiscal Year 2019 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2019</b>	<b>1,149,328</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	167,970 (1)
Reserves - Equipment (Prior Years)	67,000 (2)
Reserves - Infrastructure* (Prior Years)	121,004 (2)
Subtotal	<u>355,974</u>
<b>Total Allocation of Available Funds</b>	<b>355,974</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 793,354</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 2019

**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 2019

**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
<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 2019

**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 2019

**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 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 2019

**Comparison of Assessment Rates  
Fiscal Year 2019 vs. Fiscal Year 2018**

	FY 2019	FY 2018
<b>Net Tax Levy</b>	\$ 616,283.00	\$ 606,246.00
<b>Add: Discounts/Collections at 6%</b>	<u>39,337.00</u>	<u>38,697.00</u>
<b>Total Tax Levy</b>	\$655,620.00	\$644,943.00
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<b>Taxable Units</b>	2,124.52	2,124.52
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<b>Assessment Per Unit</b>	\$308.60	\$303.57