PINE TREE

Water Control District

Annual Operating Budget

Fiscal Year 2013

Version 2 - Approved Tentative Budget

(Approved at May 3, 2012 Meeting)

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Pine Tree

Water Control District

Operating Budget

Fiscal Year 2013

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2010	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU MAR 2012	PROJECTED APR-SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES							
Interest - Investments	$ 2,767	$ 4,034	$ 214	$ 2,225	$ 2,418	$ 4,643	$ 2,023
Other Licenses, Fees & Permits	350	-	100	700	-	700	100
Net Incr (Decr) In FMV-Invest	(428)	146	-	-	-	-	-
Interest - Tax Collector	388	11	-	28	10	38	-
Special Assmnts- Tax Collector	444,745	444,305	445,021	387,002	58,029	445,031	445,021
Special Assmnts- Delinquent	510	2,764	-	-	-	-	-
Special Assmnts- Discounts	(13,082)	(8,110)	(17,801)	(14,810)	-	(14,810)	(17,801)
TOTAL REVENUES	**435,250**	**443,150**	**427,534**	**375,145**	**60,457**	**435,602**	**429,343**
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	1,500	2,500	2,400	$ 1,400	1,500	2,900	3,500
Payroll-Contract Personnel	9,887	10,184	10,490	5,245	5,245	10,490	10,805
FICA Taxes	115	191	184	107	115	222	268
ProfServ-Engineering	32,425	59,798	25,000	6,951	6,000	12,951	25,000
ProfServ-Legal Services	5,728	5,813	12,000	1,412	3,000	4,412	12,000
ProfServ-Mgmt Consulting Serv	34,227	34,227	34,227	17,114	17,114	34,228	34,227
Auditing Services	7,300	5,800	5,800	4,500	700	5,200	4,500
Communication - Telephone	11	13	50	7	7	14	50
Postage and Freight	284	236	400	116	116	232	400
Printing and Binding	888	900	1,800	323	323	646	1,800
Legal Advertising	1,235	2,663	1,500	129	1,000	1,129	1,500
Misc-Assessmnt Collection Cost	8,651	8,711	8,900	7,444	1,161	8,605	8,900
Misc-Contingency	65	72	1,200	47	47	94	1,200
Office Supplies	226	285	600	160	160	320	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	**102,717**	**131,568**	**104,726**	**45,130**	**36,487**	**81,617**	**104,925**

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2010	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU MAR 2012	PROJECTED APR-SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
Field							
Payroll-Hourly	63,341	64,339	65,225	$ 34,287	32,700	66,987	67,182
Payroll-Contract Personnel	-	26,757	27,560	13,780	13,780	27,560	28,387
Payroll - Special Pay	162	162	162	159	-	159	162
FICA Taxes	4,858	4,934	4,990	2,635	2,502	5,137	5,139
Pension Benefits	4,048	3,278	3,914	1,365	1,365	2,730	3,914
Life and Health Insurance	13,885	18,324	18,540	9,452	9,522	18,974	19,000
Workers' Compensation	3,115	2,665	3,262	1,511	1,203	2,714	3,257
Contracts-Culvert Inspection	-	56,250	24,000	-	-	-	24,000
Contracts-Ditch Bank	-	-	20,000	-	-	-	20,000
Communication - Teleph - Field	140	140	174	59	59	118	174
Utility - Recharge Water	1,230	9,233	15,000	2,738	2,738	5,476	15,000
Rentals - General	6,180	6,365	6,365	3,278	3,278	6,556	6,753
Insurance - General Liability	5,220	5,345	5,880	6,114	-	6,114	7,337
R&M-General	8,073	6,237	24,000	6,107	6,107	12,214	24,000
R&M-Aquatic Weed Control	17,464	14,959	36,000	16,758	16,758	33,516	36,000
Misc-Licenses & Permits	114	367	900	240	240	480	900
Misc-Contingency	206	2,086	2,400	5,333	-	5,333	2,400
Op Supplies - General	808	854	2,400	143	300	443	2,400
Op Supplies - Uniforms	621	571	876	307	307	614	876
Op Supplies - Fuel, Oil	4,643	5,697	7,451	2,376	3,000	5,376	7,451
Reserve	-	69,630	53,709	-	-	-	-
Equipment	-	-	-	-	-	-	15,000
Infrastructure	-	-	-	-	-	-	35,086
Total Field	**160,086**	**298,193**	**322,808**	**106,642**	**93,858**	**200,500**	**324,418**
TOTAL EXPENDITURES	**262,803**	**429,761**	**427,534**	**151,772**	**130,345**	**282,117**	**429,343**
Excess (deficiency) of revenues Over (under) expenditures	172,447	13,389	-	223,373	(69,888)	153,485	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2010	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU MAR 2012	PROJECTED APR-SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
OTHER FINANCING SOURCES (USES)							
TOTAL OTHER SOURCES (USES)	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	172,447	13,389	-	223,373	(69,888)	153,485	-
FUND BALANCE, BEGINNING	313,477	485,924	499,313	499,313	-	499,313	652,798
FUND BALANCE, ENDING	**$ 485,924**	**$ 499,313**	**$ 499,313**	**$ 722,686**	**$ (69,888)**	**$ 652,798**	**$ 652,798**

Exhibit "A"

Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2013	$	652,798
Net Change in Fund Balance - Fiscal Year 2013		-
Reserves - Fiscal Year 2013 Additions		50,086
Total Funds Available (Estimated) - 9/30/2013		**702,884**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance			
Operating Reserve - First Quarter Operating Capital		107,336	(1)
Reserves - Equipment (Prior Years)		52,000	(2)
Reserves - Equipment (Current Years)		15,000	(3)
Reserves - Infrastructure* (Prior Years)		88,859	(2)
Reserves - Infrastructure* (Current Years)		35,086	(3)
	Subtotal	298,281	
Total Allocation of Available Funds		**298,281**	
Total Unassigned (undesignated) Cash	**$**	**404,603**	

Notes

(1) Represents approximately 3 months of operating expenditures
(2) Represents reserves from prior year's
(3) Represents reserves for current year FY 2013
* Infrastructure includes headwall repairs, bank restoration, culvert replacement/repair, control structures

Budget Narrative
Fiscal Year 2013

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their operating, money market accounts, certificate of deposits and with the reserves held at the State Board Account.

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 Statues, 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.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Administrative (continued)

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.

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.

Communication-Telephone

Telephone and fax transmission expenditures.

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 FY 2013 budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Administrative (continued)

Miscellaneous-Contingency

This represents approximately 1.15% of the administrative budget for unforeseen expenditures.

Bank Service Charge	$ 300
Gift Certificate for Thanksgiving	$ 50
Holiday Lunch	$ 150
Annual District Picnic	$ 100
Annual Pension Statements	$ 100
Miscellaneous Expenses	$ 500
TOTAL	**$1,200**

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.

Field

Payroll - Hourly

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate.

Crew Member 1	$34,049
Crew Member 2	$33,133
TOTAL	**$67,182**

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Field (continued)

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.

Supervisor	$28,387

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 6% 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.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Field (continued)

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.

R&M – General

The following is a listing of repairs and maintenance necessary for operations:

Waste Container Clean Up (shared CSID)	$10,000
Truck Maintenance	$ 3,000
Mower Repairs	$ 1,400
Miscellaneous Repairs	$ 9,600
	$24,000

R&M – Aquatic Weed Control

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

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.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Field (continued)

Operating Supplies – Uniforms

This is for the weekly uniform rental for 2 employees plus an annual shoe allowance at $90/employee.

Operating Supplies – Fuel/Oil

This is for Diesel Fuel for the tractor mower (50gal/$5.00 per gal) and Gasoline for vehicles (1800gal/$4.00 per gal)

Reserve - Equipment

This reserve fund is replacement of the equipment (i.e. trucks, boats, sprayers, tractor) used in the District.

Reserve - Infrastructure

This reserve fund is for repairs and maintenance of the infrastructure (i.e. headwall repairs, bank restoration, culvert replacement/repair, control structures) around the District.

Pine Tree

Water Control District

Supporting Budget Schedule

Fiscal Year 2013

Comparison of Assessment Rates

Fiscal Year 2013 vs. Fiscal Year 2012

	FY 2013	FY 2012
Net Tax Levy	$ 418,320.00	$ 418,320.00
Add: Discounts/Collections at 6%	26,701.00	26,701.00
Total Tax Levy	$445,021.00	$445,021.00
Taxable Units	2,127.91	2,127.91
Assessment Per Unit	$209.14	$209.14