

# **SEMINOLE IMPROVEMENT DISTRICT**

## ***Annual Operating Budgets*** **Fiscal Year 2016**

Version 3 - Adopted Budget:  
(Adopted on 8/3/15)

Prepared by:



# SEMINOLE IMPROVEMENT DISTRICT

---

## Table of Contents

	<u>Page #</u>
<b><u>OPERATING BUDGET</u></b>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	1 - 2
Exhibit A - Allocation of Fund Balances .....	3
Budget Narrative .....	4 - 8
Enterprise Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	9 - 11
Exhibit B - Allocation of Fund Balances .....	12
Budget Narrative.....	13 - 16
<b><u>SUPPORTING BUDGET SCHEDULES</u></b>	
FY 2015 - FY 2016 Non-Ad Valorem Assessment Summary.....	17

---

# **Seminole Improvement District**

## **Operating Budget**

Fiscal Year 2016

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2016 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2014	BUDGET FY 2015	THRU JUN-2015	JUL- SEP-2015	PROJECTED FY 2015	BUDGET FY 2016
<b>REVENUES</b>						
Interest - Investments	\$ 3,732	\$ 1,500	\$ 4,681	\$ 150	\$ 4,831	\$ 10
Right-of-Way Fees	100	-	-	-	-	-
Interest - Tax Collector	7	-	12	-	12	-
Special Assmnts- Tax Collector	640,971	382,979	382,979	-	382,979	750,941
Special Assmnts- CDD Collected	-	10,371	-	10,371	10,371	20,336
Special Assmnts- Discounts	(24,834)	(15,319)	(15,318)	-	(15,318)	(30,038)
Other Miscellaneous Revenue	-	-	157	-	157	-
<b>TOTAL REVENUES</b>	<b>619,976</b>	<b>379,531</b>	<b>372,511</b>	<b>10,521</b>	<b>383,032</b>	<b>741,249</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Engineering	7,672	80,000	20,949	6,983	27,932	80,000
ProfServ-Info Technology	4,829	1,140	935	636	1,571	1,571
ProfServ-Legal Services	50,611	150,000	78,219	26,073	104,292	150,000
ProfServ-Mgmt Consulting Serv	52,187	51,500	38,625	12,875	51,500	51,500
ProfServ-Property Appraiser	75	75	75	-	75	75
ProfServ-Special Assessment	-	5,000	-	-	-	5,000
ProfServ-Planning	-	25,000	-	-	-	25,000
Auditing Services	6,000	5,750	2,500	-	2,500	5,750
Contracts-Admin. Service	21,330	21,600	15,249	5,209	20,458	20,835
Communication - Telephone	4,399	5,000	1,335	1,165	2,500	5,000
Postage and Freight	-	1,125	517	172	689	1,125
Liability/Property Insurance	6,361	6,997	6,995	-	6,995	7,695
Printing and Binding	-	1,000	502	167	669	1,500
Legal Advertising	646	900	946	2,000	2,946	3,000
Miscellaneous Services	1,023	-	-	-	-	-
Misc-Bank Charges	84	500	450	50	500	500
Misc-Assessmnt Collection Cost	2,654	3,830	3,678	-	3,678	7,509
Government Affairs	-	2,000	-	-	-	2,000
Misc-Web Hosting	85	300	-	-	-	875
Office Supplies	3,780	5,000	1,013	338	1,351	4,500
Subscriptions and Memberships	6,117	20,000	15,282	-	15,282	20,000
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>168,028</b>	<b>386,892</b>	<b>187,445</b>	<b>55,668</b>	<b>243,113</b>	<b>393,610</b>
<i>Emergency/Disaster Relief</i>						
R&M-Emergency& Disaster Relief	-	10,000	-	-	-	10,000
<b>Total Emergency/Disaster Relief</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<i>Physical Environment</i>						
Cap Outlay-Engineering Plans	-	-	30,558	7,252	37,810	-
<b>Total Physical Environment</b>	<b>-</b>	<b>-</b>	<b>30,558</b>	<b>7,252</b>	<b>37,810</b>	<b>-</b>
<i>Electric Utility Services</i>						
Utility - General	1,196	2,000	810	270	1,080	2,000
<b>Total Electric Utility Services</b>	<b>1,196</b>	<b>2,000</b>	<b>810</b>	<b>270</b>	<b>1,080</b>	<b>2,000</b>

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2016 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2014	ADOPTED BUDGET FY 2015	ACTUAL THRU JUN-2015	PROJECTED JUL- SEP-2015	TOTAL PROJECTED FY 2015	ANNUAL BUDGET FY 2016
<b>Conservation and Resource Mgmt</b>						
Contracts-Water Analysis	14,331	21,000	9,554	9,554	19,108	21,000
Utility - Irrigation	5,999	9,000	5,468	732	6,200	9,000
Electricity - Irrigation	4,547	7,000	1,920	2,680	4,600	7,000
R&M-Aquatic Weed Control	10,936	25,000	10,608	5,892	16,500	25,000
R&M-Canals Mowing	5,583	20,000	9,983	8,017	18,000	20,000
R&M-Canals Mechanical Interior	3,975	20,000	-	-	-	20,000
R&M-Surface Water Pump Station	30	2,000	-	-	-	2,000
<b>Total Conservation and Resource Mgmt</b>	<b>45,401</b>	<b>104,000</b>	<b>37,533</b>	<b>26,875</b>	<b>64,408</b>	<b>104,000</b>
<b>Flood Control/Stormwater Mgmt</b>						
R&M-General	24,871	20,000	19,662	5,338	25,000	20,000
R&M-Aquatic Weed Control	462	12,000	-	500	500	12,000
R&M-Canals Mechanical Outfall	8,910	3,000	-	-	-	3,000
R&M-Boundries Outfall	2,420	4,000	3,008	-	3,008	4,000
R&M-Culverts, Labor	1,558	10,000	-	-	-	10,000
R&M-Culverts, Other	-	10,000	-	-	-	10,000
Op Supplies - Fuel, Oil	21,121	20,000	11,777	8,223	20,000	20,000
<b>Total Flood Control/Stormwater Mgmt</b>	<b>59,342</b>	<b>79,000</b>	<b>34,447</b>	<b>14,061</b>	<b>48,508</b>	<b>79,000</b>
<b>Field</b>						
ProfServ-Field Management	8,728	7,139	5,354	1,785	7,139	7,139
Contracts-Landscape	143,537	136,000	106,114	30,516	136,630	136,000
Cap Outlay - Vehicles	-	-	13,241	-	13,241	-
<b>Total Field</b>	<b>152,265</b>	<b>143,139</b>	<b>124,709</b>	<b>32,301</b>	<b>157,010</b>	<b>143,139</b>
<b>Road and Street Facilities</b>						
Road & Street Facilities	1,105	9,500	15,307	-	15,307	9,500
Cap Outlay-Roads	-	-	741,881	321,352	1,063,233	-
Cap Outlay-Undergr Electricity	-	-	652,737	-	652,737	-
<b>Total Road and Street Facilities</b>	<b>1,105</b>	<b>9,500</b>	<b>1,409,925</b>	<b>321,352</b>	<b>1,731,277</b>	<b>9,500</b>
<b>TOTAL EXPENDITURES</b>	<b>427,337</b>	<b>734,531</b>	<b>1,825,427</b>	<b>457,779</b>	<b>2,283,206</b>	<b>741,249</b>
Excess (deficiency) of revenues						
Over (under) expenditures	192,639	(355,000)	(1,452,916)	(447,258)	(1,900,174)	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	(355,000)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>(355,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	192,639	(355,000)	(1,452,916)	(447,258)	(1,900,174)	-
<b>FUND BALANCE, BEGINNING</b>	<b>4,624,387</b>	<b>1,979,502</b>	<b>1,979,502</b>	<b>-</b>	<b>1,979,502</b>	<b>79,328</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,979,502</b>	<b>\$ 1,624,502</b>	<b>\$ 526,586</b>	<b>\$ (447,258)</b>	<b>\$ 79,328</b>	<b>\$ 79,328</b>

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

<u>AVAILABLE FUNDS</u>	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2016	\$ 79,328
Net Change in Fund Balance - Fiscal Year 2016	-
Reserves - Fiscal Year 2016 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2016</b>	<b>79,328</b>
 <i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	79,328 <sup>(1)</sup>
Subtotal	<u>79,328</u>
<b>Total Allocation of Available Funds</b>	<b>79,328</b>
 <b>Total Unassigned (undesignated) Cash</b>	 <u><u>\$ (0)</u></u>

**Notes**

(1) Represents approximately 1 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2016

**Revenue**

**Interest - Investments**

The District earns interest income from investments in Money Market accounts.

**Special Assessment - Tax Collector**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessment – CDD Collected**

The District will direct bill specific parcels a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessment - Discounts**

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Expenditures**

*Expenditures – Administrative*

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

**Professional Services Info Technology**

This line covers the monthly maintenance contract for the districts computer systems. Includes monitoring, anti-virus, service and monitoring of the system

**Professional Services-Legal Services**

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

**Professional Services- Management Services**

The District receives District Management, Accounting and Accounts Payable services as part of a Management Agreement with Severn Trent Environmental Services, Inc. The budgeted amount for the fiscal year is based on the contracted fees outlined in the Management Agreement.

**Professional Serviced -Property Appraiser**

The District reimburses the Palm Beach County Property Appraiser for her or his necessary administrative costs. This includes the annual fee of \$150 to expedite the annual processing that elects to use the Uniform Method of Collection. This is split 50/50 with Water & Sewer Fund.

**Professional Services- Planning**

This line is for consultants in the area for land planning for the District.

**Budget Narrative**  
Fiscal Year 2016

*Expenditures – Administrative (continued)*

**Professional Service-Special Assessment**

Administrative costs to put the District's assessments on the Tax Roll. This service also provides estoppe letters and maintains the assessment rolls throughout the year. This line includes applicable reporting for the assessment process.

**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 a projection of prior years' expenditures.

**Contracts-Administrative Service**

The district has contracted with a third party to provide onsite administrative work, including water billing, receivables, field data entry and customer service. This service is provided by Chucks Dozer and is split with Enterprise fund 45/55.

**Communication - Telephone**

Telephone and fax machine expenses. The budgeted amount for the fiscal year is based on prior year spending. Main line split with W&S 45/55 - 561-790-1742 859 0457.

**Postage & Freight**

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Liability/Property Insurance**

The District's General Liability & Public Officials Liability Insurance policy is currently with Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

**Printing & 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.

**Misc-Bank Charges**

This includes bank charges and any other miscellaneous expenses that incurred during the year.

**Misc-Assessment Collection Costs**

The District reimburses the Palm Beach County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The FY2015 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Governmental Affairs**

This line is for cost associated with meetings and any dues required as part of intergovernmental groups.

**Misc-Web Hosting**

This line includes funds for the website hosting and posting of information to meet current Florida Statutes. Also included is the annual domain name fees and any modifications to the web sites.



**Budget Narrative**  
Fiscal Year 2016

*Expenditures – Administrative (continued)*

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects. Also in this line item are cost for supplies in the district office.

**Subscriptions and Memberships**

This line includes funds for membership dues and subscriptions to associations associated with the management of special districts in Florida. They include but are not limited to Florida Association of Special Districts (FASD), Florida Rural Water Association, South Florida Intergovernmental groups.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**Operations and Maintenance:**

*Expenditures –Emergency/Disaster Relief*

**R&M – Emergency & Disaster Relief**

This line item covers the immediate needs of the district immediately following a disaster to facilitate the recovery from the event.

*Expenditures –Electric Utility Service*

**Utility-General**

This line covers the general outside lighting in areas throughout the District. The service is secured from FPL. This line also covers the electricity for the district office.

*Expenditures – Conservation and Resource Management*

**Contracts-Water Analysis**

This line covers the cost of water analysis for surface water utilized in keeping the canal levels at the appropriate levels. It is a requirement of the interlocal agreements and other regulatory requirements that the surface water be tested for pollutants. The water is secured from the intakes on the M canal. Currently, Everglades Laboratories is the vendor for this service.

**Utility-Irrigation**

The district has an interlocal agreement with the City of West Palm Beach for utilization of water from the M canal. The District pays an annual fee as well as per acre feet of water used from the M Canal. Currently this water is used for irrigation as well as blending with the reject water from the water treatment plant.

**Electricity-Irrigation**

The line covers the expense for electricity for the various pump stations throughout the District.

**Budget Narrative**  
Fiscal Year 2016

*Expenditures – Conservation and Resource Management (continued)*

**R&M-Aquatic Weed Control**

This line covers the application of chemicals to minimize or eliminate various aquatic weeds from the canal and pond infrastructure throughout the district. This service is provided by Southern Aquatic & Upland Services.

**R&M-Canals Mowing**

The district contracts out for specialty mowing of the steep banks of the drainage canals throughout the district. The district determined that it was more economical to contract specialty mowing rather than owning and maintaining the specialty equipment. This service is provided by Lytell McAllister Construction.

**R&M-Canals Mechanical Interior**

This line is for the repairs and maintenance of the various control gate throughout the district. It includes repair and replacement of hydraulic hoses, parts and oil for the hydraulic pumps

**R&M-Surface Water Pump Station**

This line is for operation and maintenance of portable surface water transfer pumps.

*Expenditures – Flood Control/Stormwater Management*

**R&M-General**

This is for general repairs and maintenance and includes solid waste disposal, office cleaning, auto repairs, tractor repairs, hydraulic oil and mower repairs.

**R&M-Aquatic Weed Control**

This line is for treating the aquatic weeds in the main outfall canal. This service is contracted to Southern Aquatic & Upland Service.

**R&M-Canals Mechanical Outfall**

The line covers the main outfall canal for steep bank mowing and maintenance. The service is contracted to Lytell McCallister Construction.

**R&M-Boundaries Outfall**

This line covers the cost of maintenance for the main outfall at the southern end of the canal along SR 80 (Southern Blvd.)

**R&M-Culverts, Labor**

The district has contracted for labor to utilize its equipment to maintain the rights of way. The service also includes operation of the intake gates and control gates throughout the district. The service is provided by Messier contracting.

**R&M-Culverts, Other**

This line is for other miscellaneous repairs that may be necessary to various culverts and ditches in the district.

**OP Supplies – Fuel, Oil**

This line is for the fuel and oil necessary to operate the field and flood control aspects of the district. This line also is for the fuel for the tractors and trucks to maintain the right of way and flood control gates

**Budget Narrative**  
Fiscal Year 2016

*Expenditures - Field*

**Professional Services -Field Management**

The district has contracted with a field management company to oversee the day to day aspects of the field management. This service is provided by Blake's Well & Pump, Inc.

**Contracts-Landscape**

This line is for labor for landscaping as well as periodic landscaping services around the district office and other locations within the district. Messier contracting provides labor.

*Expenditures – Road and Street Facilities*

**Road and Street Facilities**

The district has approximately twenty miles of dirt roads within the district for access to groves, fields, water plant, pump stations, flood control structures, and general access. These roads must be maintained from time to time to ensure access throughout the district. The district contracts out for the grading service from Lytell McAllister Construction.

# **Seminole Improvement District**

## **Operating Enterprise Budget**

Fiscal Year 2016

# SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund

## Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2016 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2014	BUDGET FY 2015	THRU JUN-2015	JUL- SEP-2015	PROJECTED FY 2015	BUDGET FY 2016
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 3,886	\$ 2,000	\$ 2,974	\$ 1,500	\$ 4,474	\$ 100
Capacity Fees	319,904	320,293	240,220	26,691	266,911	320,293
Use Fee Per GPD	88,408	100,244	70,911	7,879	78,790	-
Other Fees	-	-	760	-	760	-
Water Revenue	-	-	-	9,000	9,000	36,000
Sewer Revenue	-	-	-	9,000	9,000	36,000
Net Incr (Decr) In FMV-Invest	(2,932)	-	-	-	-	-
Interest - Tax Collector	28	-	-	-	-	-
Special Assmnts- Tax Collector	699,605	188,244	188,244	-	188,244	188,244
Special Assmnts- CDD Collected	-	2,504	-	2,504	2,504	2,504
Special Assmnts- Discounts	(27,106)	(7,530)	(7,530)	-	(7,530)	(7,530)
Other Miscellaneous Revenues	25	-	525	-	525	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,081,818</b>	<b>605,755</b>	<b>496,104</b>	<b>56,574</b>	<b>552,678</b>	<b>575,611</b>
<b>OPERATING EXPENSES</b>						
<i>Personnel and Administration</i>						
ProfServ-Engineering	15,067	50,000	9,337	3,112	12,449	50,000
ProfServ-Info Technology	1,980	1,140	935	636	1,571	1,140
ProfServ-Legal Services	44,505	50,000	66,214	22,071	88,285	50,000
ProfServ-Mgmt Consulting Serv	7,292	12,875	9,656	3,219	12,875	12,875
ProfServ-Property Appraiser	75	75	75	-	75	75
ProfServ-Consultants	-	20,000	-	-	-	20,000
Auditing Services	6,000	5,750	2,500	-	2,500	5,750
Contracts-Admin. Service	26,070	26,400	18,638	6,366	25,004	25,465
Communication - Telephone	4,381	4,000	1,494	776	2,270	4,000
Postage and Freight	-	1,000	-	-	-	1,000
Insurance - General Liability	12,236	11,281	16,492	-	16,492	16,492
Printing and Binding	-	1,000	502	167	669	1,000
Advertising	471	-	-	-	-	-
Legal Advertising	-	500	685	1,315	2,000	2,000
Misc-Bank Charges	79	100	382	-	382	100
Misc-Assessmnt Collection Cost	2,897	1,882	1,805	-	1,805	1,882
Subscriptions and Memberships	-	-	5,050	-	5,050	5,050
<b>Total Personnel and Administration</b>	<b>121,053</b>	<b>186,003</b>	<b>133,765</b>	<b>37,663</b>	<b>171,428</b>	<b>196,829</b>
<i>Water Utility Services</i>						
R&M-Potable Water Lines	854	9,000	3,659	1,000	4,659	-
R&M-Water Plant Equipment	17,580	100,000	8,922	2,974	11,896	-
R&M-Blending Processes	18,546	20,000	13,605	4,535	18,140	-
Depreciation Expense	254,206	-	-	-	-	-
<b>Total Water Utility Services</b>	<b>291,186</b>	<b>129,000</b>	<b>26,186</b>	<b>8,509</b>	<b>34,695</b>	<b>-</b>

# SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund

## Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2016 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2014	BUDGET FY 2015	THRU JUN-2015	JUL- SEP-2015	PROJECTED FY 2015	BUDGET FY 2016
<b>Sewer/Wastewater Services</b>						
Sludge Disposal	-	5,000	-	-	-	-
R&M-Sewer Lines	366	5,000	-	-	-	-
R&M-Sewer Plant Equipment	19,504	25,000	414	-	414	-
R&M-AG Reuse	369	5,000	-	-	-	-
Dues, Licenses, Subscriptions	4,000	-	-	-	-	-
Miscellaneous Services	-	-	3,073	-	3,073	-
Depreciation Expense	88,914	-	-	-	-	-
<b>Total Sewer/Wastewater Services</b>	<b>113,153</b>	<b>40,000</b>	<b>3,487</b>	<b>-</b>	<b>3,487</b>	<b>-</b>
<b>Water-Sewer Comb Services</b>						
Contracts-Building and Grounds	8,250	11,000	6,300	2,100	8,400	11,000
Contracts-Bulk Potable Water	-	-	-	7,200	7,200	28,800
Contracts-Bulk Wastewater	-	-	-	6,975	6,975	24,300
Operating Fee (PBC)	119,509	130,000	75,886	25,295	101,181	20,000
Communication - Teleph - Field	4,985	4,000	4,266	1,422	5,688	4,000
Electricity - General	51,797	55,000	40,501	4,050	44,551	5,000
Water/Sewer Meter Reading	910	2,000	195	65	260	2,000
Water Analysis (WWWWFT)	46,302	56,000	25,223	8,408	33,631	-
R&M-Buildings & Grounds	10,184	20,000	100	-	100	6,000
R&M-Meter Change-Out	-	-	-	-	-	15,000
R&M-Potable Water Lines	-	-	-	-	-	9,000
R&M-Sewer Lines	-	-	-	-	-	5,000
R&M-Site Facilities	10,368	20,000	1,895	-	1,895	6,000
Miscellaneous Services	9,667	5,000	-	-	-	5,000
Misc-Contingency	200	2,000	-	-	-	2,000
Office Supplies	452	1,500	-	-	-	1,500
Op Supplies - Chemicals	61,390	60,000	48,185	9,637	57,822	-
Water/Wast/Reuse Utility Plant	-	-	384,807	293,000	677,807	-
Reserve - Utility Plant Project	-	-	-	245,450	245,450	164,930
<b>Total Water-Sewer Comb Services</b>	<b>324,014</b>	<b>366,500</b>	<b>587,358</b>	<b>603,602</b>	<b>1,190,960</b>	<b>309,530</b>
<b>Field</b>						
ProfServ-Field Management	67,425	69,252	52,327	20,324.84	72,652	69,252
<b>Total Field</b>	<b>67,425</b>	<b>69,252</b>	<b>52,327</b>	<b>20,325</b>	<b>72,652</b>	<b>69,252</b>
<b>Debt Service</b>						
ProfServ-Trustee Fees	2,500	-	-	-	-	-
Interest Expense	69,375	-	-	-	-	-
<b>Total Debt Service</b>	<b>71,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>988,706</b>	<b>790,755</b>	<b>803,123</b>	<b>670,099</b>	<b>1,473,222</b>	<b>575,611</b>
Operating income (loss)	93,112	(185,000)	(307,019)	(613,525)	(920,544)	-

# SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund

## Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2016 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2014	ADOPTED BUDGET FY 2015	ACTUAL THRU JUN-2015	PROJECTED JUL- SEP-2015	TOTAL PROJECTED FY 2015	ANNUAL BUDGET FY 2016
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of General Capital Assets	12,500	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in net assets	105,612	(185,000)	(307,019)	(613,525)	(920,544)	-
<b>TOTAL NET ASSETS, BEGINNING</b>	-	10,715,129	10,715,129	-	10,715,129	9,794,585
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 10,715,129</b>	<b>\$ 10,530,129</b>	<b>\$ 10,408,110</b>	<b>\$ (613,525)</b>	<b>\$ 9,794,585</b>	<b>\$ 9,794,585</b>

**Exhibit "B"**  
Allocation of Net Assets

<u>AVAILABLE FUNDS</u>	<u>Amount</u>
Beginning Net Assets - Fiscal Year 2016	\$ 9,794,585
Change in Net Assets - Fiscal Year 2016	-
Reserves - Fiscal Year 2016 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2016</b>	<b>9,794,585</b>
<b>Assigned to:</b>	
Operating Reserve - Operating Capital	102,670 <sup>(1)</sup>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	9,436,247
	-
Subtotal	<u>9,538,917</u>
<b>Total Allocation of Net Assets</b>	<b>9,538,917</b>
<b>Total Unrestricted/Unreserved Cash</b>	<u><u>\$ 255,668</u></u>

**Notes**

(1) Represents approximately 3 months of operating expenditures



**Budget Narrative**  
Fiscal Year 2016

**Revenue**

**Interest - Investments**

The District earns interest income their checking account and other Money Market accounts.

**Capacity Fees**

Utility billings for the capacity fee for maintenance and construction of the water plant and waste water plant sufficient to serve the customer. This is based upon engineer's reports and recommendations.

**Water Revenue**

Utility billings for the water usage charges (varies depending on consumption), which takes into consideration; consumption growth and rate increases.

**Sewer Revenue**

Utility billings for the sewer usage charges (varies depending on consumption), which takes into consideration; consumption growth and rate.

**Special Assessment - Tax Collector**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessment – CDD Collected**

The District will direct bill specific parcels a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessment - Discounts**

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Expenditures**

*Expenditures –Administrative*

**Professional Services-Engineering**

The District's engineer will provide water and sewer engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

**Professional Services - Info Technology**

This line covers the monthly maintenance contract for the districts computer systems. Includes monitoring, anti-virus, service and monitoring of the system

**Professional Services-Legal Services**

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

**Budget Narrative**  
Fiscal Year 2016

*Expenditures –Administrative (continued)*

**Professional Services- Management Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Severn Trent Environmental Services, Inc. The budgeted amount for the fiscal year is based on the amended contract fees.

**Professional Property Appraiser**

The District reimburses the Palm Beach County Property Appraiser for her or his necessary administrative costs. This includes the annual fee of \$150 to expedite the annual processing that elects to use the Uniform Method of Collection. This is split 50/50 with General Fund.

**Professional Services -Consultants**

The district requires the assistance from time to time from various consultants including but not limited to land planning, rate studies, special reports.

**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 past fees and is projected for the next year.

**Contracts-Administrative Service**

The district has employed an administrative person for water billing, receivables, and field data entry and customer service.

**Communication - Telephone**

Telephone and fax machine expenses. The budgeted amount for the fiscal year is based on prior year spending. Main line split with GF 45/55 - 561-790-1742 859 0457.

**Postage & Freight**

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance - General Liability**

The District's General Liability & Public Officials Liability Insurance policy is currently with Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Printing & Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Misc-Bank Charges**

This includes bank charges and any other miscellaneous expenses that incurred during the year.

**Misc-Assessment Collection Costs**

The District reimburses the Palm Beach County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Budget Narrative**  
Fiscal Year 2016

*Expenditures –Administrative (continued)*

**Subscriptions and Memberships**

Membership with Central Palm Beach County, Board of Directors Chamber of Commerce.

*Expenditures –Sewer Comb Services*

**Contracts-Building and Grounds**

This line is for the maintenance of the grounds of the remote site for the storage tank. Currently the contractor is Botanical Oasis

**Contracts-Bulk Potable Water**

This is for the agreement with Palm Beach County Water Utilities to purchase potable water.

**Contracts-Bulk Wastewater (Sewer)**

This is for the agreement with Palm Beach County Water Utilities to purchase wastewater.

**Operating Fee (Palm Beach County)**

This is for the agreement with Palm Beach County Water Utilities for the operation of the distribution and collection systems.

**Communication-Telephone-Field**

This is for the phone lines to monitor the operation of the remote site.

**Electricity – General**

This is for the electricity to operate the waste/water lift stations. The service is provided by FPL.

**Water/Sewer meter Reading**

This is for the reading and calibration of water and sewer meters throughout the district.

**R&M-Building & Grounds**

This is for routine maintenance and repairs to the water and sewer systems throughout the district.

**R&M-Meter Change-Out**

This line is to replace any meter for the water and sewer systems.

**R&M-Potable Water Lines**

This line is for repairs and maintenance for the water distribution system in the district, includes parts and labor.

**R&M-Sewer Lines**

This line is for repairs to the sewer collection system and lift stations throughout the district.

**R&M-Site Facilities**

This line is for the repair and maintenance of the site facilities and includes but is not limited to batteries, generator repairs, instrumentation, meters, calibration, oil, parts and labor. Champion controls, instrument calibration treatment plant

**Miscellaneous Services**

This line is for permit reviews, troubleshooting, site grading, reimbursement for parts etc.

**Budget Narrative**  
Fiscal Year 2016

*Expenditures –Sewer Comb Services (continued)*

**Misc.-Contingency**

This line is for those minor items that do not fit neatly into any other category for operations or maintenance of the water and wastewater system.

**Office Supplies**

Supplies used in the preparation of water billing, required mailings, reports, and other special projects.

**Reserve – Utility Plant Project**

This year's budget does not include an amount for the utility project as the district is in transition.

*Expenditures –Field*

**Professional Services -Field Management**

This line is for contracting out with a third party for the field management of the water and wastewater operations. Blake's Well & Pump, Inc is the current provider of this service.

# **Seminole Improvement District**

## **Supporting Budget Schedules**

Fiscal Year 2016

**Seminole**

Improvement District

**FY2015 - FY2016 Non-Ad Valorem Assessment Summary**

Product	General Fund			Enterprise Fund			Total Assessments per Unit			Total Units
	FY 2016	FY 2015	Percent Change	FY 2016	FY 2015	Percent Change	FY 2016	FY 2015	Percent Change	
Callery / Minto	\$194.80	\$99.35	96%	\$48.92	\$48.92	0%	\$243.71	\$148.26	64%	3,724
Silver Lake	\$194.80	\$99.35	96%	\$48.92	\$48.92	0%	\$243.71	\$148.26	64%	120
Market	\$194.80	\$99.35	96%	\$18.44	\$18.44	0%	\$213.23	\$117.78	81%	11
WP/GG (School)	\$194.80	\$99.35	96%	\$0.00	\$0.00	n/a	\$194.80	\$99.35	96%	56
SRCHS (School)	\$194.80	\$99.35	96%	\$48.92	\$48.92	0%	\$243.71	\$148.26	64%	54
										3965

	Acres	Unit 1 GF	Acres	Unit 2 EF	Acres	Unit 3 EF	Total
Callery / Minto	3724	\$725,422.43	3724	\$68,655.36	3724	\$113,515.20	\$907,593.00
Silver Lake	120	\$23,375.59	120	\$2,212.31	120	\$3,657.85	\$29,245.75
Market	11	\$2,142.76	11	\$202.80	0	\$0.00	\$2,345.56
WP/GG (School) *	56	\$10,363.18	0	\$0.00	0	\$0.00	\$10,363.18
SRCHS (School) *	53.892	\$9,973.08	53.892	\$943.87	53.892	\$1,560.60	\$12,477.55
Acres	3964.892		3908.892		3897.892		
Total		\$771,277.04		\$72,014.34		\$118,733.65	\$962,025.03

\* amounts are net for the schools because they are not levied through the tax collector.