

SEMINOLE IMPROVEMENT DISTRICT

Annual Operating and Debt Service Budget **Fiscal Year 2015**

Version 3 - Adopted Budget:
(Adopted on 8/5/14)

Prepared by:



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Seminole Improvement District

Operating Budget

Fiscal Year 2015

SEMINOLE IMPROVEMENT DISTRICT

General Fund Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2013	BUDGET FY 2014	THRU JUN-2014	JUL SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
Interest - Investments	\$ 4,242	\$ -	\$ 1,401	\$ 1,599	\$ 3,000	\$ 1,500
Net Incr (Decr) In FMV-Invest	5,397	-	-	-	-	-
Special Assmnts- Tax Collector	834,208	700,000	640,971	-	640,971	382,979
Special Assmnts- CDD Collected						10,371
Special Assmnts- Other	-	11,655	-	-	-	-
Special Assmnts- Delinquent	656,880	-	-	-	-	-
Special Assmnts- Discounts	132,121	(33,403)	(24,834)	-	(24,834)	(15,319)
Settlements	1,400,000	-	-	-	-	-
Other Miscellaneous Revenues	38,639	-	-	-	-	-
TOTAL REVENUES	3,071,487	678,252	617,538	1,599	619,137	379,531

EXPENDITURES

Administrative

ProfServ-Engineering	8,034	80,000	2,474	7,526	10,000	80,000
ProfServ- Info Technology	-	-	4,535	360	4,895	1,140
ProfServ-Legal Services	95,173	200,000	41,027	6,973	48,000	150,000
ProfServ- Property Appraiser	-	-	75	-	-	75
ProfServ-Mgmt Consulting Serv	40,066	40,000	39,687	10,313	50,000	51,500
ProfServ-Planning	-	25,000	-	-	-	25,000
ProfServ-Consultants	-	25,000	-	-	-	-
ProfServ-Special Assessment	-	-	-	-	-	5,000
Accounting/Financial Services	35,108	33,000	-	-	-	-
Auditing Services	-	-	1,969	3,781	5,750	5,750
Contracts-Admin. Service	-	-	15,300	6,300	21,600	21,600
Communication- Telephone	335	200	3,356	1,119	4,475	5,000
Postage and Freight	-	-	-	-	-	1,125
Office Leasing	-	50,000	-	-	-	-
Relocation Expenses	-	30,000	-	-	-	-
Liability/Property Insurance	7,962	8,000	6,361	-	6,361	6,997
Printing & Binding	-	-	-	-	-	1,000
Promotions	633	2,000	-	-	-	-
Legal Advertising	-	-	175	500	675	900
Miscellaneous Services	-	500	783	-	783	-
Misc-Bank Charges	72	36	49	30	79	500
Misc-Assessmnt Collection Cost	3,141	8,351	6,161	-	6,161	3,830
Government Affairs	1,657	2,000	-	-	-	2,000
Misc-Web Hosting	-	-	85	85	170	300
Office Supplies	560	5,000	3,199	1,066	4,265	5,000
Subscriptions and Memberships	100	15,000	18,617	-	18,617	20,000
Annual District Filing Fee	-	-	175	-	175	175
Total Administrative	192,841	524,087	144,028	38,053	182,006	386,892

Emergency/Disaster Relief

R&M-Emergency& Disaster Relief	-	5,000	-	-	-	10,000
Total Emergency/Disaster Relief	-	5,000	-	-	-	10,000

SEMINOLE IMPROVEMENT DISTRICT

General Fund Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2013	ADOPTED BUDGET FY 2014	ACTUAL THRU JUN-2014	PROJECTED JUL SEP-2014	TOTAL PROJECTED FY 2014	ANNUAL BUDGET FY 2015
Electric Utility Services						
Utility - General	1,038	3,000	1,069	431	1,500	2,000
Total Electric Utility Services	1,038	3,000	1,069	431	1,500	2,000
Conservation and Resource Mgmt						
Contracts-Water Analysis	19,108	15,000	9,554	14,331	23,885	21,000
Utility - Irrigation	5,758	9,000	4,961	900	5,861	9,000
Electricity - Irrigation	2,416	9,000	2,914	1,200	4,114	7,000
R&M-Aquatic Weed Control	14,286	25,000	8,034	2,678	10,712	25,000
R&M-Canals Mowing	39,490	20,000	8	-	8	20,000
R&M-Canals Mechanical Interor	71,748	25,000	3,300	-	3,300	20,000
R&M-Surface Water Pump Station	-	2,000	30	-	30	2,000
Total Conservation and Resource Mgmt	152,806	105,000	28,801	19,109	47,910	104,000
Flood Control/Stormwater Mgmt						
R&M-General	79	5,000	18,469	1,531	20,000	20,000
R&M-Aquatic Weed Control	797	12,000	462	538	1,000	12,000
R&M-Canals Mechanical Outfall	550	2,000	6,160	-	6,160	3,000
R&M-Boundries Outfal	-	1,500	1,955	2,000	3,955	4,000
R&M-Culverts, Labor	6,486	8,000	1,558	1,000	2,558	10,000
R&M-Culverts, Other	22,040	10,000	-	-	-	10,000
OP Supplies - Fuel, Oil	-	-	16,359	3,641	20,000	20,000
Drought Management	-	1,000	-	-	-	-
Total Flood Control/Stormwater Mgmt	29,952	39,500	44,963	8,710	53,673	79,000
Field						
ProfServ-Field Management	-	-	6,537	1,700	8,237	7,139
Contracts-Landscape	-	-	100,946	33,649	134,594	136,000
Total Field	-	-	107,483	35,348	142,831	143,139
Road and Street Facilities						
Road & Street Facilities	9,402	8,500	1,105	7,395	8,500	9,500
Total Road and Street Facilities	9,402	8,500	1,105	7,395	8,500	9,500
TOTAL EXPENDITURES	386,039	685,087	327,449	109,046	436,420	734,531
Excess (deficiency) of revenues						
Over (under) expenditures	2,685,448	(6,835)	290,089	(107,447)	182,717	(355,000)
OTHER FINANCING SOURCES (USES)						
Operating Transfers-Out	(2,689,483)	-	-	-	-	-
Sale of General Capital Assets	-	-	12,500	-	12,500	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	(355,000)
TOTAL OTHER SOURCES (USES)	(2,689,483)	-	12,500	-	12,500	(355,000)
Net change in fund balance	(4,035)	-	302,589	(107,447)	195,217	(355,000)
FUND BALANCE, BEGINNING	4,628,422	2,087,781	2,087,781	-	2,087,781	2,282,998
FUND BALANCE, ENDING	\$ 4,624,387	\$ 2,080,946	\$ 2,390,370	\$ (107,447)	\$ 2,282,998	\$ 1,927,999

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 2,282,998
Net Change in Fund Balance - Fiscal Year 2015	(355,000)
Reserves - Fiscal Year 2015 Additions	-
Total Funds Available (Estimated) - 9/30/2015	1,927,999

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - Operating Capital	183,633 ⁽¹⁾
Subtotal	<u>183,633</u>
Total Allocation of Available Funds	183,633

Total Unassigned (undesignated) Cash	<u>\$ 1,744,366</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2015

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 2015

Expenditures – Administrative (continued)

Professional Service-Special Assessment

Administrative costs to put the District's assessments on the Tax Roll. This service also provides estoppel 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 2015

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.

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.

Budget Narrative
Fiscal Year 2015

Expenditures – Conservation and Resource Management (continued)

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

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.

Budget Narrative
Fiscal Year 2015

Expenditures – Field (continued)

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.

Summary of Revenues, Expenses and Changes in Net Assets
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2013	BUDGET FY 2014	THRU JUN-2014	JUL SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
Interest - Investments	\$ -	\$ -	\$ 2,064	\$ 436	\$ 2,500	\$ 2,000
Capacity Fees	317,322	317,053	239,831	80,073	319,904	320,293
Use Fee Per GPD	76,737	100,244	69,191	23,064	92,255	100,244
Interest - Tax Collector	-	-	28	-	28	-
Other Physical Environment Rev	32,003					
Special Assmnts- Tax Collector	1,032,557	760,000	699,605	-	699,605	188,244
Special Assmnts- CDD Collected						2,504
Special Assmnts- Other	-	25,155	-	-	-	-
Special Assmnts- Discounts	963.00	(41,346)	(27,106)	-	(27,106)	(7,530)
Other Miscellaneous Revenues	12,280	-	-	-	-	-
TOTAL OPERATING REVENUES	1,471,862	1,161,106	983,613	103,573	1,087,186	605,755

OPERATING EXPENSES

Personnel and Administration

ProfServ-Engineering	8,798	50,000	5,012	10,000	15,012	50,000
ProfServ- Info Technology	-	-	3,256	360	3,616	1,140
ProfServ-Legal Services	7,215	65,000	34,434	29,566	64,000	50,000
ProfServ-Mgmt Consulting Serv	76,733	63,000	4,167	3,125	7,292	12,875
ProfServ-Consultants	6,799	20,000	-	-	-	20,000
ProfServ-Property Appraiser	-	-	75	-	75	75
Auditing Services	-	-	1,969	3,781	5,750	5,750
Contracts-Admin. Service	-	-	18,700	7,700	26,400	26,400
Communication-Telephone	9,892	8,000	3,289	1,096	4,385	4,000
Postage and Freight	-	-	-	-	-	1,000
Insurance - General Liability	-	12,000	10,255	-	10,255	11,281
Legal Advertising	-	-	-	-	-	500
Printing & Binding	-	-	-	-	-	1,000
Misc-Bank Charges	-	-	94	30	124	100
Misc-Assessmnt Collection Cost	3,887	10,336	6,725	-	6,725	1,882
Total Personnel and Administration	113,324	228,336	87,976	55,658	143,634	186,003

Water Utility Services

R&M-Potable Water Lines	8,547	20,000	634	8,366	9,000	9,000
R&M-Water Plant Equipment	96,827	170,000	8,773	91,227	100,000	100,000
R&M-Blending Processes	51,434	50,000	14,428	5,572	20,000	20,000
Total Water Utility Services	156,808	240,000	23,835	105,165	129,000	129,000

Sewer/Wastewater Services

Sludge Disposal	10,625	5,000	-	-	-	5,000
R&M-Sewer Lines	3,417	5,500	366	4,634	5,000	5,000
R&M-Sewer Plant Equipment	31,462	25,000	19,504	5,496	25,000	25,000
R&M-AG Reuse	3,623	5,000	369	4,631	5,000	5,000
Total Sewer/Wastewater Services	49,127	40,500	20,239	14,761	35,000	40,000

Summary of Revenues, Expenses and Changes in Net Assets
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2013	BUDGET FY 2014	THRU JUN-2014	JUL SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
Water-Sewer Comb Services						
Contracts-Landscape	3,400	3,400	-	-	-	-
Contracts-Building and Grounds	10,380	6,600	6,150	2,050	8,200	11,000
Operating Fee (PBC)	122,252	94,352	93,462	31,154	124,616	130,000
Communication - Teleph - Field	-	-	3,662	1,221	4,883	4,000
Electricity - General	48,928	52,000	43,804	14,601	58,405	55,000
Water/Sewer Meter Reading	1,974	2,000	793	264	1,057	2,000
Water Analysis (WWWFT)	50,823	30,000	36,916	12,305	49,221	56,000
R&M-Buildings & Grounds	3,415	28,000	10,184	9,816	20,000	20,000
R&M-Site Facilities	9,521	20,000	10,241	9,759	20,000	20,000
Miscellaneous Services	11,950	1,000	3,737	1,246	4,983	5,000
Misc-Contingency	42,500	200	200	1,800	2,000	2,000
Office Supplies	-	1,500	452	1,048	1,500	1,500
Op Supplies - Chemicals	54,985	52,000	48,241	16,080	64,321	60,000
Capital Outlay-Machinery and Equip	43,000	-	-	-	-	-
Total Water-Sewer Comb Services	403,128	291,052	257,842	101,345	359,187	366,500
Field						
ProfServ-Field Management	-	-	50,088	16,148	66,236	69,252
Total Field	-	-	50,088	16,148	66,236	69,252
Debt Service						
ProfServ-Trustee	2,500	2,500	2,500	-	2,500	-
Principal Debt Retirement	3,243,796	180,000	-	-	-	-
Interest Expense	192,661	174,750	96,404	-	96,404	-
Total Debt Service	3,438,957	357,250	98,904	-	98,904	-
TOTAL OPERATING EXPENSES	4,161,344	1,157,138	538,884	293,077	831,961	790,755
Operating income (loss)	(2,689,482)	3,968	444,729	(189,504)	255,225	(185,000)
OTHER FINANCING SOURCES (USES)						
Operating Transfers-In	2,689,482	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	(185,000)
TOTAL OTHER SOURCES (USES)	2,689,482	-	-	-	-	(185,000)
Change in net assets	-	3,968	444,729	(189,504)	255,225	(185,000)
TOTAL NET ASSETS, BEGINNING	351,654	10,335,628	10,335,628	-	10,335,628	10,590,853
TOTAL NET ASSETS, ENDING	\$ -	\$ 10,339,596	\$ 10,780,357	\$ (189,504)	\$ 10,590,853	\$ 10,405,853

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 10,590,853
Net Change in Fund Balance - Fiscal Year 2015	(185,000)
Reserves - Fiscal Year 2015 Additions	-
Total Funds Available (Estimated) - 9/30/2015	10,405,853

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - Operating Capital	197,689 ⁽¹⁾
Subtotal	<u>197,689</u>
Total Allocation of Available Funds	197,689

Total Unassigned (undesignated) Cash	<u>\$ 10,208,164</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2015

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.

Use Fee Per GPD

Utility billings for the wastewater, or sewer, the wastewater usage charges (varies depending on consumption), which takes into consideration; consumption growth and rate increases plus any variance from the actual in FY2014.

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.

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.

Budget Narrative
Fiscal Year 2015

Expenditures –Administrative (continued)

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.

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.

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 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 General 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 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 plus any anticipated market adjustments.

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 FY2015 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Budget Narrative
Fiscal Year 2015

Expenditures –Water utility Services

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-Water Plant Equipment

This line is for the repair and maintenance of the various components of the water treatment plant which includes but is not limited to pumps, gauges, filters, piping, hoses, clamps, instrumentation, electrical parts and labor.

R&M-Blending Processes

This line item is for the operation of the blending pump for reject water and use for irrigation. It includes but is not limited to parts, fuel, oil, and labor.

Expenditures –Sewer/Wastewater Services

Sludge Disposal

This line is for the cost of sludge removal from the wastewater plant operation. Includes but not limited to equipment, labor, and disposal fees etc.

R&M-Sewer Lines

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

R&M-Sewer Plant Equipment

This line includes but is not limited to pumps, meters, piping, troubleshooting, calibration for the Sewer Plant.

R&M-AG Reuse

This line is for the repairs and maintenance of the AG Reuse pumping station located at the north side of the wastewater plant.

Expenditures –Sewer Comb Services

Contracts-Landscape

This line item was moved to Field Management.

Contracts-Building and Grounds

This line is for the maintenance of the grounds surrounding the water and wastewater plants as well as the remote site for the storage tank. Currently the contractor is Botanical Oasis

Operating Fee (Palm Beach County)

This is for the agreement with Palm Beach County Water Utilities for the operation of the water and wastewater plants.

Communication-Telephone-Field

This is for the phone lines at the plant for utilization during the operation of the plant.

Electricity – General

This is for the electricity to operate the water and wastewater plants. The service is provided by FPL.

Budget Narrative
Fiscal Year 2015

Expenditures –Sewer Comb Services (continued)

Water/Sewer meter Reading

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

Water Analysis (WWWFT)

This line covers the various water analysis that are required as part of the water and wastewater processes. It covers the analysis done by Palm Beach County as well as the analysis done directly by the district. Analysis includes but is not limited to fecal coliform, TSS, Sid etc.

R&M-Building & Grounds

This is for routine maintenance and repairs to the water and sewer facilities 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.

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.

OP Supplies – Chemicals

This line covers all the chemicals utilized in the treatment processes for the water and wastewater plants. Includes but is not limited to sodium hypochlorite, hydroxide, acid, etc.

Capital Outlay-Machinery and Equipment

This year's budget does not include an amount for capital outlay 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 2015

FY2014 - FY2015 Non-Ad Valorem Assessment Summary

Product	General Fund			Enterprise Fund				Total Assessments per Unit				Total Units
	FY 2015	FY 2014	Percent Change	FY 2015	FY 2014 new	FY 2014 old	Percent Change	FY 2015	FY 2014 new	FY 2014 old	Percent Change	
Callery / Minto	\$99.35	\$166.27	-40%	\$48.92	\$181.48	\$181.48	-73%	\$148.26	\$347.75	\$347.75	-57%	3,724
Silver Lake	\$99.35	\$166.27	-40%	\$48.92	\$181.48	\$181.48	-73%	\$148.26	\$347.75	\$347.75	-57%	120
Market	\$99.35	\$166.27	-40%	\$18.44	\$134.22	\$162.83	-86%	\$117.78	\$300.49	\$329.10	-61%	11
WP/GG (School)	\$99.35	\$166.27	-40%	\$0.00	\$0.00	\$0.00	n/a	\$99.35	\$166.27	\$166.27	-40%	56
SRCHS (School)	\$99.35	\$166.27	-40%	\$48.92	\$181.48	\$181.48	-73%	\$148.26	\$347.75	\$347.75	-57%	54
												3965

	Acres	Unit 1 GF	Acres	Unit 2 EF	Acres	Unit 3 EF	Total
Callery / Minto	3724	\$369,964.82	3724	\$68,655.55	3724	\$113,515.20	\$552,135.57
Silver Lake	120	\$11,921.53	120	\$2,212.32	120	\$3,657.85	\$17,791.69
Market	11	\$1,092.81	11	\$202.80	0	\$0.00	\$1,295.60
WP/GG (School) *	56	\$5,285.21	0	\$0.00	0	\$0.00	\$5,285.21
SRCHS (School) *	53.892	\$5,086.26	53.892	\$943.87	53.892	\$1,560.60	\$7,590.74
Acres	3964.892		3908.892		3897.892		
Total		\$393,350.63		\$72,014.53		\$118,733.65	\$584,098.82

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