

# **SEMINOLE IMPROVEMENT DISTRICT**

## ***Annual Operating and Debt Service Budget*** **Fiscal Year 2017**

Version 2 - Approved Tentative Budget:  
(Approved on 6/6/16)

Prepared by:



# SEMINOLE IMPROVEMENT DISTRICT

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# **Seminole Improvement District**

## **Operating Budget - General Fund**

Fiscal Year 2017

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2017 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	BUDGET FY 2016	THRU APR-2016	MAY- SEP-2016	PROJECTED FY 2016	BUDGET FY 2017
<b>REVENUES</b>						
Interest - Investments	\$ 5,371	\$ 10	\$ 392	\$ 108	\$ 500	\$ 200
Interest - Tax Collector	12	-	-	-	-	-
Special Assmnts- Tax Collector	382,979	750,941	750,941	-	750,941	839,987
Special Assmnts- CDD Collected	-	20,336	20,336	-	20,336	38,516
Special Assmnts- Delinquent	-	-	70,530	-	70,530	-
Special Assmnts- Discounts	(15,318)	(30,038)	(25,581)	-	(25,581)	33,599
Other Miscellaneous Revenues	157	-	750	-	750	-
<b>TOTAL REVENUES</b>	<b>373,201</b>	<b>741,249</b>	<b>817,368</b>	<b>108</b>	<b>817,476</b>	<b>912,302</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Engineering	37,410	80,000	22,498	17,502	40,000	80,000
ProfServ-Info Technology	2,305	1,571	1,271	300	1,571	2,073
ProfServ-Legal Services	126,707	150,000	65,049	84,951	150,000	150,000
ProfServ-Mgmt Consulting Serv	51,500	51,500	30,042	27,917	57,959	67,000
ProfServ-Property Appraiser	75	75	-	75	75	150
ProfServ-Special Assessment	-	5,000	-	-	-	7,500
ProfServ-Planning	-	25,000	-	-	-	25,000
Auditing Services	2,500	5,750	2,538	-	2,538	2,838
Contracts-Admin. Service	20,458	20,835	12,154	12,500	24,654	30,000
Communication - Telephone	1,704	5,000	849	600	1,449	3,000
Postage and Freight	585	1,125	262	863	1,125	1,500
Liability/Property Insurance	8,014	7,695	7,058	-	7,058	7,764
Printing and Binding	927	1,500	446	1,054	1,500	1,500
Legal Advertising	2,547	3,000	620	2,380	3,000	3,500
Misc-Bank Charges	242	500	15	15	30	500
Misc-Assessmnt Collection Cost	1,956	7,509	7,254	-	7,254	8,400
Government Affairs	-	2,000	-	-	-	2,000
Misc-Web Hosting	-	875	-	875	875	1,000
Office Supplies	1,379	4,500	782	559	1,341	4,500
Subscriptions and Memberships	15,282	20,000	2,703	-	2,703	20,000
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>273,766</b>	<b>393,610</b>	<b>153,716</b>	<b>149,590</b>	<b>303,306</b>	<b>418,400</b>
<i>Emergency/Disaster Relief</i>						
R&M-Emergency& Disaster Relief	-	10,000	-	-	-	15,000
<b>Total Emergency/Disaster Relief</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<i>Electric Utility Services</i>						
Utility - General	1,190	2,000	773	427	1,200	1,500
<b>Total Electric Utility Services</b>	<b>1,190</b>	<b>2,000</b>	<b>773</b>	<b>427</b>	<b>1,200</b>	<b>1,500</b>

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2017 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	BUDGET FY 2016	THRU APR-2016	MAY- SEP-2016	PROJECTED FY 2016	BUDGET FY 2017
<b>Conservation and Resource Mgmt</b>						
Contracts-Water Analysis	19,208	21,000	4,367	14,331	18,698	19,108
Utility - Irrigation	6,147	9,000	5,933	2,000	7,933	9,000
Electricity - Irrigation	2,099	7,000	136	97	233	3,500
R&M-Aquatic Weed Control	20,328	25,000	11,318	8,375	19,693	25,000
R&M-Canals Mowing	12,540	20,000	2,998	14,002	17,000	20,000
R&M-Canals Mechanical Interior	-	20,000	-	-	-	20,000
R&M-Surface Water Pump Station	-	2,000	-	-	-	2,000
<b>Total Conservation and Resource Mgmt</b>	<b>60,322</b>	<b>104,000</b>	<b>24,752</b>	<b>38,805</b>	<b>63,557</b>	<b>98,608</b>
<b>Flood Control/Stormwater Mgmt</b>						
R&M-General	23,233	20,000	10,350	9,650	20,000	20,000
R&M-Aquatic Weed Control	-	12,000	-	-	-	12,000
R&M-Canals Mechanical Outfall	-	3,000	3,319	-	3,319	3,000
R&M-Boundries Outfall	5,401	4,000	-	4,000	4,000	4,000
R&M-Culverts, Labor	-	10,000	-	-	-	10,000
R&M-Culverts, Other	-	10,000	-	-	-	10,000
Misc-Contingency	-	-	-	-	-	12,000
Op Supplies - Fuel, Oil	16,549	20,000	7,245	12,755	20,000	20,000
<b>Total Flood Control/Stormwater Mgmt</b>	<b>45,183</b>	<b>79,000</b>	<b>20,914</b>	<b>26,405</b>	<b>47,319</b>	<b>91,000</b>
<b>Field</b>						
ProfServ-Field Management	7,139	7,139	6,462	4,475	10,937	75,174
Contracts-Landscape	143,702	136,000	80,776	71,844	152,620	152,620
Contracts-Landscape R-O-W	-	-	-	-	-	10,000
Cap Outlay - Vehicles	13,241	-	-	-	-	30,000
<b>Total Field</b>	<b>164,082</b>	<b>143,139</b>	<b>87,238</b>	<b>76,319</b>	<b>163,557</b>	<b>267,794</b>
<b>Road and Street Facilities</b>						
Road & Street Facilities	15,857	9,500	3,002	6,498	9,500	20,000
<b>Total Road and Street Facilities</b>	<b>15,857</b>	<b>9,500</b>	<b>3,002</b>	<b>6,498</b>	<b>9,500</b>	<b>20,000</b>
<b>Capital Expenditures &amp; Projects</b>						
Cap Outlay-Engineering Plans	36,060	-	34,214	-	34,214	-
Cap Outlay-Roads	997,848	-	177,944	268,851	446,795	-
Cap Outlay-Undergr Electricity	652,737	-	-	-	-	-
<b>Total Capital Expenditures &amp; Projects</b>	<b>1,686,645</b>	<b>-</b>	<b>212,158</b>	<b>268,851</b>	<b>481,009</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,247,045</b>	<b>741,249</b>	<b>502,553</b>	<b>566,895</b>	<b>1,069,448</b>	<b>912,302</b>
Excess (deficiency) of revenues						
Over (under) expenditures	(1,873,844)	-	314,815	(566,787)	(251,972)	-

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2017 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED BUDGET FY 2016	ACTUAL THRU APR-2016	PROJECTED MAY- SEP-2016	TOTAL PROJECTED FY 2016	ANNUAL BUDGET FY 2017
<b>OTHER FINANCING SOURCES (USES)</b>						
Loan/Note Proceeds	-	-	288,695	-	288,695	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	<b>288,695</b>	-	<b>288,695</b>	-
Net change in fund balance	(1,873,844)	-	603,510	(566,787)	36,723	-
<b>FUND BALANCE, BEGINNING</b>	1,979,501	105,657	105,657	-	105,657	142,380
<b>FUND BALANCE, ENDING</b>	<b>\$ 105,657</b>	<b>\$ 105,657</b>	<b>\$ 709,167</b>	<b>\$ (566,787)</b>	<b>\$ 142,380</b>	<b>\$ 142,380</b>

# SEMINOLE IMPROVEMENT DISTRICT

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## Exhibit "A" Allocation of Fund Balances

### AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2017	\$ 142,380
Net Change in Fund Balance - Fiscal Year 2017	-
Reserves - Fiscal Year 2017 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2017</b>	<b>142,380</b>

### ALLOCATION OF AVAILABLE FUNDS

#### *Assigned Fund Balance*

Operating Reserve - First Quarter Operating Capital	142,380 <sup>(1)</sup>
Subtotal	<u>142,380</u>
<b>Total Allocation of Available Funds</b>	<b>142,380</b>

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 0</u></u>
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### Notes

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2017

**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 Consulting 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.



**Budget Narrative**  
Fiscal Year 2017

*Expenditures – Administrative (continued)*

**Professional Service - Special Assessment**

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

**Professional Services - Planning**

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

**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, 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 W&S 50/50 - 561-790-1742 859 0457.

**Postage and 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 FY2017 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 2017

*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. This water is used for irrigation throughout the Agricultural areas.

**Electricity - Irrigation**

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

**Budget Narrative**  
Fiscal Year 2017

*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, and hydraulic oil and mower repairs.

**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.

**R&M - Canals Mechanical Outfall**

The line covers the main outfall canal for steep bank mowing and maintenance. The bank mowing 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.

**Misc. - Contingency**

This line is for out of scope services.

**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 2017

*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.

**Contracts - Landscape ROW**

This line is for landscaping services of the right-of-ways areas.

**Cap Outlay - Vehicles**

This line is for a new vehicle.

*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 Budget - Water & Sewer**

Fiscal Year 2017

# SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund

## Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2017 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	BUDGET FY 2016	THRU APR-2016	MAY- SEP-2016	PROJECTED FY 2016	BUDGET FY 2017
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 9,668	\$ 100	\$ 1,745	\$ 155	\$ 1,900	\$ 200
Capacity Fees	293,208	320,293	100,789	71,992	172,781	172,781
Use Fee Per GPD	83,466	-	-	-	-	-
Other Fees	760	-	-	-	-	-
Water Revenue	-	36,000	19,626	14,019	33,645	36,000
Sewer Revenue	-	36,000	12,705	9,075	21,780	36,000
Special Assmnts- Tax Collector	188,244	188,244	188,244	-	188,244	258,441
Special Assmnts- CDD Collected	-	2,504	2,504	-	2,504	3,438
Special Assmnts- Delinquent	-	-	41,166	-	41,166	-
Special Assmnts- Discounts	(7,530)	(7,530)	(6,411)	-	(6,411)	(10,338)
Other Miscellaneous Revenues	525	-	4,132	-	4,132	-
<b>TOTAL OPERATING REVENUES</b>	<b>568,341</b>	<b>575,611</b>	<b>364,500</b>	<b>95,240</b>	<b>459,740</b>	<b>496,522</b>
<b>OPERATING EXPENSES</b>						
<i>Personnel and Administration</i>						
ProfServ-Engineering	21,387	50,000	22,498	27,502	50,000	50,000
ProfServ-Info Technology	2,305	1,140	2,213	447	2,660	2,073
ProfServ-Legal Services	114,970	50,000	57,549	57,549	115,098	100,000
ProfServ-Mgmt Consulting Serv	12,875	12,875	7,510	6,667	14,177	16,000
ProfServ-Property Appraiser	75	75	-	75	75	-
ProfServ-Consultants	-	20,000	-	-	-	20,000
Auditing Services	2,500	5,750	2,538	-	2,538	2,838
Contracts-Admin. Service	25,004	25,465	14,855	12,917	27,772	31,000
Communication - Telephone	1,978	4,000	1,129	865	1,994	2,067
Postage and Freight	12	1,000	190	136	326	1,000
Insurance - General Liability	16,991	16,492	15,994	-	15,994	17,593
Printing and Binding	765	1,000	349	249	598	1,000
Legal Advertising	2,286	2,000	620	1,380	2,000	2,000
Misc-Bank Charges	191	100	-	-	-	100
Misc-Assessmnt Collection Cost	959	1,882	1,818	-	1,818	2,584
Office Supplies	-	-	50	-	50	2,000
Subscriptions and Memberships	5,050	5,050	17	5,050	5,067	5,050
<b>Total Personnel and Administration</b>	<b>207,348</b>	<b>196,829</b>	<b>127,330</b>	<b>112,836</b>	<b>240,166</b>	<b>255,305</b>

# SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund

## Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2017 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED BUDGET FY 2016	ACTUAL THRU APR-2016	PROJECTED MAY- SEP-2016	TOTAL PROJECTED FY 2016	ANNUAL BUDGET FY 2017
<b>Water-Sewer Comb Services</b>						
Contracts-Bulk Potable Water	4,867	28,800	19,347	13,819	33,166	33,000
Contracts-Bulk Wastewater	4,107	24,300	4,679	15,000	19,679	33,000
Contracts-Building and Grounds	8,800	11,000	3,800	2,714	6,514	11,000
Operating Fee (PBC Contract)	109,812	20,000	48,360	25,000	73,360	60,000
Communication - Teleph - Field	5,719	4,000	3,216	1,500	4,716	3,600
Electricity - General	48,055	5,000	17,175	5,000	22,175	6,000
Water/Sewer Meter Reading	195	2,000	-	-	-	2,000
Meter Reading Software Upgrade	-	-	-	-	-	10,000
Water Analysis (WWWWFT)	32,405	-	11,267	-	11,267	-
R&M-Buildings & Grounds	100	6,000	-	-	-	6,000
R&M-Meter Change-Out	-	15,000	-	2,000	2,000	15,000
R&M-Potable Water Lines	5,309	9,000	739	-	739	9,000
R&M-Sewer Lines	1,250	5,000	1,550	-	1,550	5,000
R&M-Sewer Plant Equipment	395	-	-	-	-	-
R&M-Site Facilities	1,895	6,000	218	-	218	6,000
R&M-Water Plant Equipment	10,060	-	542	-	542	2,400
R&M-Blending Processes	14,114	-	1,528	1,091	2,619	-
Miscellaneous Services	3,073	5,000	-	-	-	5,000
Misc-Contingency	-	2,000	-	-	-	2,000
Office Supplies	-	1,500	-	-	-	-
Op Supplies - Chemicals	50,828	-	5,431	-	5,431	-
Depreciation Expense	343,647	-	8,029,784	-	8,029,784	-
<b>Total Water-Sewer Comb Services</b>	<b>644,631</b>	<b>144,600</b>	<b>8,147,636</b>	<b>66,125</b>	<b>8,213,761</b>	<b>209,000</b>
<b>Field</b>						
ProfServ-Field Management	73,874	69,252	58,480	41,772	100,252	32,217
Depreciation Expense	473	-	-	-	-	-
<b>Total Field</b>	<b>74,347</b>	<b>69,252</b>	<b>58,480</b>	<b>41,772</b>	<b>100,252</b>	<b>32,217</b>
<b>Capital Expenses &amp; Projects</b>						
Demolition Cost	-	-	31,061	-	31,061	-
Cap Outlay-Engineering Plans	-	-	15,978	-	15,978	-
Cap Outlay - Water/Waste Project	-	164,930	347,900	646,240	994,140	-
<b>Total Capital Expenses &amp; Projects</b>	<b>-</b>	<b>164,930</b>	<b>394,939</b>	<b>646,240</b>	<b>1,041,179</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>926,326</b>	<b>575,611</b>	<b>8,728,385</b>	<b>866,973</b>	<b>9,595,358</b>	<b>496,522</b>
Operating income (loss)	(357,985)	-	(8,363,885)	(771,733)	(9,135,618)	-
Change in net assets	(357,985)	-	(8,363,885)	(771,733)	(9,135,618)	-
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>10,715,129</b>	<b>10,357,144</b>	<b>10,357,144</b>	<b>-</b>	<b>10,357,144</b>	<b>1,221,526</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 10,357,144</b>	<b>\$ 10,357,144</b>	<b>\$ 1,993,259</b>	<b>\$ (771,733)</b>	<b>\$ 1,221,526</b>	<b>\$ 1,221,526</b>

**Budget Narrative**  
Fiscal Year 2017

**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 2017

*Expenditures –Administrative (continued)*

**Professional Services - Management Consulting 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 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 50/50 - 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.

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

**Budget Narrative**  
Fiscal Year 2017

*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**

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

*Expenditures –Sewer Comb Services*

**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.

**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

**Operating Fee (Palm Beach County Contract)**

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 and remote site (Re-use pumps). 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.

**Meter Reading Software Upgrade**

This is to upgrade the water billing software to allow for online pay, ACH payments, E-billing, and electronic meter reading.

**R&M-Building & Grounds**

This is for routine maintenance and repairs to the Re-use pump stations.

**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.

**Budget Narrative**  
Fiscal Year 2017

*Expenditures –Sewer Comb Services (continued)*

**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 and re-use and lift stations.

**R&M - Water Plant Equipment**

This line is for the repair and maintenance of the water plant equipment.

**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.

*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 2017

**Seminole**

Improvement District

**FY2017 - FY2016 Non-Ad Valorem Assessment Summary**

Product Type		General Fund		
		FY 2017	FY 2016**	Percent Change
<b><u>Tax Roll</u></b>	<b><u>Units</u></b>			
40 X 100 Single Family Unit	740	\$ 123.17	\$ 106.57	16%
40 x 130 Single Family Unit	966	\$ 132.77	\$ 115.36	15%
50 x 125 Single Family Unit	1,313	\$ 143.48	\$ 125.32	14%
50 x 130 Single Family Unit	196	\$ 151.35	\$ 132.30	14%
55 x 120 Single Family Unit	60	\$ 151.73	\$ 132.71	14%
55 x 130 Single Family Unit	207	\$ 160.85	\$ 141.00	14%
65 x 125 Single Family Unit	246	\$ 171.82	\$ 151.22	14%
85 x 125 Single Family Unit	18	\$ 189.37	\$ 168.34	12%
Apartment Unit	0	\$ -	\$ -	N/A
Condo/Townhouse Unit	800	\$ 131.88	\$ 118.61	11%
Residential Condominium	0	\$ -	\$ -	N/A
Mobile Home Park	0	\$ -	\$ -	N/A
Senior Housing Attached	0	\$ -	\$ -	N/A
Hotel	150	\$ 13.72	\$ 12.43	10%
General Office	1,500,000	\$ 0.09	\$ 0.08	11%
Medical Office	0	\$ -	\$ -	N/A
Retail	500,000	\$ 0.09	\$ 0.08	17%
Community College	3,000	\$ 6.50	\$ 5.92	10%
<b><u>Off-Roll</u></b>	<b><u>Acres</u></b>			
<b>WP/GG (School) *</b>	56	\$ 19,627.19	\$ 15,932.31	23%
<b>SRCHS (School) *</b>	53.892	\$ 18,888.36	\$ 15,332.58	23%

**\*\* Please note that the FY 2016 calculations are for comparison purposes only.**

Product	Total Acres	Enterprise Fund		
		FY 2017	FY 2016	Percent Change
<b><u>Tax Roll</u></b>				
Callery / Minto	3,724	\$ 67.16	\$ 48.92	37%
Silver Lake	120	\$ 67.16	\$ 48.92	37%
Market	11	\$ 25.03	\$ 18.44	36%
<b><u>Off-Roll</u></b>				
<b>WP/GG (School) *</b>	56	\$ -	\$ -	n/a
<b>SRCHS (School) *</b>	53.892	\$ 63.80	\$ 48.92	30%
	<b>3965</b>			

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