

# **SEMINOLE IMPROVEMENT DISTRICT**

## ***Annual Operating and Enterprise Budget***

**Fiscal Year 2020**

Tentative Approved Budget

6/3/2019 16:00

Prepared by:



# SEMINOLE IMPROVEMENT DISTRICT

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# **SEMINOLE IMPROVEMENT DISTRICT**

## **General Fund - Operating Budget**

Fiscal Year 2020

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU APR-2019	MAY- SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
<b>REVENUES</b>							
Interest - Investments	\$ 3,504	4,131	\$ 3,000	\$ 4,267	3,048	\$ 7,315	\$ -
Building Permits	70,822	151,319	150,000	290,436	207,454	497,890	151,300
Physical Environment	-	6,480	-	15,120	10,800	25,920	61,700
Other Governmental Chrgs/Fees	-	40,000	-	-	-	-	-
Penalties	-	33	-	-	-	-	-
Interest - Tax Collector	26	158	-	-	-	-	-
Special Assmnts- Tax Collector	910,722	2,379,264	2,983,664	2,985,118	-	2,985,118	2,804,999
Special Assmnts- Other	-	-	-	-	-	-	21,496
Special Assmnts- CDD Collected	-	-	45,000	-	-	-	-
Special Assmnts- Discounts	(36,429)	(92,274)	(119,347)	(91,548)	-	(91,548)	(112,200)
Developer Contribution	11,632,216	-	1,100,000	916,134	-	916,134	2,006,200
Other Miscellaneous Revenues	171	-	-	-	-	-	-
Lien Search Fee	-	225	-	75	-	75	-
<b>TOTAL REVENUES</b>	<b>12,581,032</b>	<b>2,489,336</b>	<b>4,162,317</b>	<b>4,119,602</b>	<b>221,302</b>	<b>4,340,904</b>	<b>4,933,495</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Engineering	132,886	154,018	80,000	65,836	47,026	112,862	154,000
ProfServ-Info Technology	2,291	8,959	80,750	29,707	21,219	50,926	41,400
ProfServ-Legal Services	118,852	361,983	150,000	233,564	166,831	400,395	-
ProfServ-Mgmt Consulting Serv	67,000	104,524	71,080	166,199	118,714	284,913	293,500
ProfServ-Property Appraiser	75	150	150	-	150	150	200
ProfServ-Special Assessment	5,000	3,500	5,000	6,750	-	6,750	7,000
ProfServ-Planning	-	-	15,000	-	-	-	-
ProfServ-Other	-	-	150,000	135,839	85,114	220,953	221,000
ProfServ-Consultants	25,225	41,396	40,000	26,075	18,625	44,700	44,700
ProfServ-Assessment Methodology	-	-	-	-	-	-	8,000
Auditing Services	2,538	2,538	4,000	-	2,663	2,663	2,800
Contracts-Admin. Service	30,000	32,413	60,000	35,000	25,000	60,000	61,800
Communication -Telephone	1,597	2,880	-	-	-	-	-
Postage and Freight	498	923	1,500	1,324	561	1,885	1,900
Telephone/Fax/Internet Services	-	-	3,000	2,998	3,447	6,445	6,400
Lease - Copier	-	-	-	-	-	-	9,500
Insurance - General Liability	-	-	-	-	-	-	5,600
Public Officials Insurance	-	-	-	-	-	-	2,500
Liability/Property Insurance	3,500	6,371	8,815	7,362	-	7,362	-
Printing and Binding	508	1,048	-	-	-	-	-
Printing	-	-	1,500	636	454	1,090	1,500
Legal Advertising	1,149	3,765	3,500	2,628	1,877	4,505	4,500
Misc-Bank Charges	259	957	500	183	131	314	1,000
Misc-Assessmnt Collection Cost	3,443	9,084	29,837	28,936	-	28,936	28,050
Government Affairs	-	1,023	2,000	51,270	36,621	87,891	2,000
Misc-Web Hosting	370	375	4,000	285	204	489	15,500
Office Supplies	2,062	2,792	5,000	4,043	2,888	6,931	6,900
Subscriptions and Memberships	1,223	4,047	20,000	5,409	-	5,409	-
Annual District Filing Fee	175	225	200	-	225	225	200
Dues, Licenses, Subscriptions	-	129	-	-	-	-	7,500
<b>Total Administrative</b>	<b>398,651</b>	<b>743,100</b>	<b>735,832</b>	<b>804,044</b>	<b>531,751</b>	<b>1,335,795</b>	<b>927,450</b>

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APR-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
<b>Legal Counsel</b>							
ProfServ-Legal Services	-	-	-	-	-	-	350,000
ProfServ-Legislative Expense	-	-	-	-	-	-	87,900
<b>Total Legal Counsel</b>	-	-	-	-	-	-	<b>437,900</b>
<b>Emergency/Disaster Relief</b>							
R&M-Emergency& Disaster Relief	-	1,528	15,000	-	15,000	15,000	15,000
<b>Total Emergency/Disaster Relief</b>	-	<b>1,528</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Electric Utility Services</b>							
Utility - General	1,340	1,279	2,500	743	531	1,274	1,300
<b>Total Electric Utility Services</b>	<b>1,340</b>	<b>1,279</b>	<b>2,500</b>	<b>743</b>	<b>531</b>	<b>1,274</b>	<b>1,300</b>
<b>Conservation and Resource Mgmt</b>							
Contracts-Water Analysis	5,701	-	-	-	-	-	-
Utility - Irrigation	5,203	-	-	-	-	-	-
Electricity - Irrigation	236	-	-	-	-	-	-
R&M-Aquatic Weed Control	26,584	-	-	-	-	-	-
R&M-Canals Mowing	14,713	-	-	-	-	-	-
R&M-Canals Mechanical Interior	17,475	-	-	-	-	-	-
R&M-Surface Water Pump Station	151	-	-	-	-	-	-
<b>Total Conservation and Resource Mgmt</b>	<b>70,063</b>	-	-	-	-	-	-
<b>Flood Control/Stormwater Mgmt</b>							
Contracts-Janitorial Services	-	8,700	10,920	4,365	3,118	7,483	8,700
Contracts-Water Analysis	-	5,536	20,063	3,440	2,457	5,897	5,900
Utility - Irrigation	-	5,473	50,000	4,226	478	4,704	5,500
Utility - Refuse Removal	-	3,154	2,832	1,538	1,099	2,637	3,200
Electricity - Irrigation	-	233	3,700	145	104	249	200
R&M-General	27,346	24,886	28,000	13,877	2,489	16,366	24,900
R&M-Aquatic Weed Control	-	48,163	65,000	23,786	16,990	40,776	48,200
R&M-Canals Mechanical Outfall	-	-	5,000	4,720	-	4,720	5,000
R&M-Canals Mechanical Maintenance	-	34,650	65,000	-	-	-	65,000
R&M-Canals Mowing	-	13,940	28,000	9,950	-	9,950	13,900
R&M-Boundries Outfall	-	28,840	40,000	22,040	-	22,040	28,800
R&M-Canals Mechanical Interior	-	8,450	25,000	15,575	-	15,575	15,600
R&M-Culverts, Labor	-	-	10,000	-	-	-	10,000
R&M-Culverts, Other	-	-	10,000	2,535	-	2,535	10,000
R&M-Surface Water Pump Station	-	-	2,000	-	-	-	2,000
Misc-Contingency	1,377	112	100,000	1,883	-	1,883	50,000
Op Supplies - Fuel, Oil	9,809	8,443	20,000	6,201	4,429	10,630	10,600
<b>Total Flood Control/Stormwater Mgmt</b>	<b>38,532</b>	<b>190,580</b>	<b>485,515</b>	<b>114,281</b>	<b>31,163</b>	<b>145,444</b>	<b>307,500</b>
<b>Field</b>							
ProfServ-Field Management	95,457	126,107	150,000	51,560	36,829	88,389	88,400
Contractual Labor	-	-	162,211	84,161	60,115	144,276	162,200
Contracts-Landscape	133,870	150,153	155,000	47,350	33,821	81,171	160,000
Contracts-Landscaping (Lake banks)	-	-	100,000	5,035	25,175	30,210	100,000
Contracts-Landscape R-O-W	-	-	690,469	46,144	388,537	434,681	531,545
R&M-Aquatic Weed Control	-	-	37,000	-	-	-	37,000
<b>Total Field</b>	<b>229,327</b>	<b>276,260</b>	<b>1,294,680</b>	<b>234,250</b>	<b>544,477</b>	<b>778,727</b>	<b>1,079,145</b>

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APR-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
<b>Capital Expenditures &amp; Projects</b>							
Cap Outlay - Vehicles	-	10,856	20,000	-	-	-	20,000
Cap Outlay-Software	-	-	20,000	-	-	-	-
Cap Outlay - Canal	-	-	500,000	435,545	-	435,545	100,000
Cap Outlay-Roads	13,213,269	-	600,000	281,324	-	281,324	2,006,200
Cap Outlay-Water/Waste Project	19,694	-	-	-	-	-	-
<b>Total Capital Expenditures &amp; Projects</b>	<b>13,232,963</b>	<b>10,856</b>	<b>1,140,000</b>	<b>716,869</b>	<b>-</b>	<b>716,869</b>	<b>2,126,200</b>
<b>Road and Street Facilities</b>							
Electricity - General	-	-	-	-	-	-	35,000
Road & Street Facilities	3,476	596	30,000	2,362	1,687	4,049	4,000
<b>Total Road &amp; Street Facilities</b>	<b>3,476</b>	<b>596</b>	<b>30,000</b>	<b>2,362</b>	<b>1,687</b>	<b>4,049</b>	<b>39,000</b>
<b>TOTAL EXPENDITURES</b>	<b>13,974,352</b>	<b>1,224,199</b>	<b>3,703,527</b>	<b>1,872,549</b>	<b>1,124,608</b>	<b>2,997,157</b>	<b>4,933,495</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(1,393,320)	1,265,137	458,790	2,249,053	(903,306)	1,345,747	(0)
<b>OTHER FINANCING SOURCES (USES)</b>							
Loan/Note Proceeds	414,284	-	-	-	-	-	-
Sale of General Capital Assets	-	-	-	-	-	-	-
Other Nonoperating Sources	-	1,000,000	-	2,000	-	2,000	-
Contribution to (Use of) Fund Balance	-	-	458,790	-	-	-	(0)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>414,284</b>	<b>1,000,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>(0)</b>
Net change in fund balance	(979,036)	2,265,137	458,790	2,249,053	(903,306)	1,345,747	(0)
<b>FUND BALANCE, BEGINNING</b>	<b>188,810</b>	<b>(790,226)</b>	<b>1,474,911</b>	<b>1,474,911</b>	<b>-</b>	<b>1,474,911</b>	<b>2,820,658</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ (790,226)</b>	<b>\$ 1,474,911</b>	<b>\$ 1,933,701</b>	<b>\$ 3,723,964</b>	<b>\$ (903,306)</b>	<b>\$ 2,820,658</b>	<b>\$ 2,820,658</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 2,820,658
Net Change in Fund Balance - Fiscal Year 2020	(0)
Reserves - Fiscal Year 2020 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2020</b>	<b>2,820,658</b>

**ALLOCATION OF AVAILABLE FUNDS**

<i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	701,824 <sup>(1)</sup>
Subtotal	<u>701,824</u>
<b>Total Allocation of Available Funds</b>	<b><u>701,824</u></b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,118,834</u></b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2020

**Revenue**

**Building Permits**

The District collects permit fees for development construction projects.

**Physical Environment**

The District is reimbursed by the City Westlake for the time its personnel spend serving Westlake needs, as well as for the cost of electricity for streetlights.

**Special Assessment - Tax Collector**

The District levies a Non-Ad Valorem assessment on all sold and platted parcels within its boundaries to pay for its operating expenditures during the Fiscal Year.

**Special Assessment - Other**

A Non-Ad Valorem assessment is billed directly on specific parcels within the District 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.

**Developer Contributions**

The Developer has agreed to reimburse the District for costs incurred to make roadway improvements.

**Expenditures**

*Expenditures – Administrative*

**Professional Services - Engineering**

This represents the cost of attendance and preparation for monthly board meetings, review of invoices, specifically requested assignments and other general engineering services provided to the District.

**Professional Services - Info Technology**

This represents the District's share of the cost to develop and maintain the information technology infrastructure it shares with the City of Westlake.

**Professional Services - Management Consulting Services**

This represents the cost of Management, Accounting and Accounts Payable services provided as part of a Management Agreement with Inframark Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in the Management Agreement.

**Professional Services - Property Appraiser**

This represents the annual fee paid to the Palm Beach County Property Appraiser to expedite annual processing using the Uniform Method of Collection.

**Professional Services - Special Assessment**

This represents the cost to put the District's assessments on the Tax Roll, as well as the costs to produce estoppel letters and otherwise maintain the assessment rolls throughout the year. The District receives these services as part of a Management Agreement with Inframark Infrastructure Management Services.



**Budget Narrative**  
Fiscal Year 2020

<i>Expenditures – Administrative (continued)</i>
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**Professional Services - Other**

This represents the cost of inspection services provided to the District.

**Professional Services - Consultants**

This represents the cost of consultants to provide assistance with issues such as land planning, rate studies and special reports.

**Professional Services - Assessment Methodology**

This represents the cost to develop and maintain the methodology used to calculate the District's assessments for the Tax Roll..

**Auditing Services**

This represents the cost to conduct an annual audit of the District's financial statements by an independent Certified Public Accounting firm.

**Contracts - Administrative Service**

This represents the cost to provide onsite administrative work, including receivables, field data entry and customer service. The District receives these services as part of a Management Agreement with Inframark Infrastructure Management Services.

**Postage and Freight**

This represents the cost of postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Telephone/Fax/Internet Services**

This represents the cost of telephone and internet services. The budgeted amount for the fiscal year is based on prior year spending.

**Lease – Copier**

This represents the District's share of machine and software lease payments made for the copier the district shares with the City of Westlake.

**Public Officials/General Liability Insurance**

This represents the cost of General Liability & Public Officials Liability Insurance policy provided by Public Risk Insurance Agency. 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**

The represents the cost to produce copies used in the preparation of agenda packages, required mailings and other special projects. The District receives this service as part of a Management Agreement with Inframark Infrastructure Management Services.

**Legal Advertising**

This represents the cost to publish required notices of monthly Board meetings and other public hearings in a newspaper of general circulation.

**Misc - Bank Charges**

This represents the cost of bank charges and other related expenses that are incurred during the year.

**Misc. - Assessment Collection Costs**

The represents the cost to reimburse the Palm Beach County Tax Collector for its necessary administrative costs. Per 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 1% on the amount of special assessments collected and remitted, whichever is greater. The current budget for collection costs was based on a maximum of 1% of the anticipated assessment collections.

**Budget Narrative**  
Fiscal Year 2020

*Expenditures – Administrative (continued)*

**Governmental Affairs**

This represents costs associated with meetings and any dues required as part of intergovernmental groups.

**Misc - Web Hosting**

This represents the cost of 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.

**Office Supplies**

The represents the cost of supplies used in the preparation of agenda packages, required mailings and other special projects. The budget for this line item also includes the cost for supplies in the District office.

**Annual District Filing Fee**

The represents the annual fee the District is required to pay to the Florida Department of Community Affairs.

**Dues, Licenses, Subscriptions**

This represents the cost of 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 and South Florida intergovernmental groups.

*Expenditures – Legal Counsel*

**Professional Services - Legal Services**

This represents the cost of attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments provided by the District's legal counsel.

**Professional Services – Legislative Expense**

This represents the cost of representation to the Florida legislature and related state agencies.

**Operations and Maintenance:**

*Expenditures – Emergency/Disaster Relief*

**R&M - Emergency & Disaster Relief**

This represents the cost of immediate needs of the District immediately following a disaster to facilitate the recovery from the event.

*Expenditures – Electric Utility Service*

**Utility - General**

This represents the cost of general outside lighting in areas throughout the District, as well as electricity for the District offices. The service is provided by FPL.

*Expenditures – Flood Control/Stormwater Management*

**Contracts – Janitorial Services**

This represents the cost of cleaning the District offices.

**Budget Narrative**  
Fiscal Year 2020

<i>Expenditures – Flood Control/Stormwater Management (continued)</i>
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**Contracts - Water Analysis**

This represents 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, Donovan Water Corporation provides this service.

**Utility - Irrigation**

This represents the cost of water used for irrigation throughout the Agricultural areas. In accordance with an interlocal agreement with the City of West Palm Beach the District pays an annual fee as well as per acre feet of water drawn from the M Canal.

**Utility – Refuse Removal**

This represents the cost for recycling collection, as well as disposal of yard waste and bulk items.

**Electricity - Irrigation**

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

**R&M - General**

This represents the cost of general repairs and maintenance for automobiles, tractors, mowers and other machinery.

**R&M - Aquatic Weed Control**

This represents the cost to apply chemicals that 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 Mechanical Outfall**

This represents the cost to maintain the main outfall canal.

**R&M - Canals Mechanical Maintenance**

This represents the cost to excavate and maintain the M2 Canal from Sycamore to Southern Boulevard

**R&M - Canals Mowing**

This represents the cost of specialty mowing for 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 - Boundaries Outfall**

This represents the cost to maintain the main outfall at the southern end of the canal along SR 80 (Southern Blvd.)

**R&M - Canals Mechanical Interior**

This represents the cost of repairs and maintenance of the various control gates throughout the District. This includes repair and replacement of hydraulic hoses, parts and oil for the hydraulic pumps

**R&M - Culverts, Labor**

This represents the cost to maintain the District's rights of way. This includes operation of the intake gates and control gates throughout the District.

**R&M - Culverts, Other**

This represents the cost for other miscellaneous repairs that may be necessary to various culverts and ditches in the District.

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

This represents the cost to operate and maintain portable surface water transfer pumps.

**Budget Narrative**  
Fiscal Year 2020**Expenditures – Flood Control/Stormwater Management (continued)****Misc. - Contingency**

This represents expenses incurred for out of scope services.

**Op Supplies - Fuel, Oil**

This represents the cost for the fuel and oil necessary to operate the field and flood control aspects of the District, as well as the cost for fuel for the tractors and trucks used to maintain the right of way and flood control gates

**Expenditures - Field****Professional Services - Field Management**

This represents the cost to oversee the day to day aspects of the field operations. These services are provided by Blake's Well & Pump.

**Contractual Labor**

This represents the cost of labor to perform field operations. The District receives these services as part of a Management Agreement with Inframark Infrastructure Management Services.

**Contracts - Landscape**

This represents the cost of landscaping services around the District office and other locations within the District. These services are provided by Messier Contracting.

**Contracts - Lakes**

This represents the cost of landscaping services around the District's lakes.

**Contracts - Landscape ROW**

This represents the cost of landscaping services of the right-of-ways.

**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.

**Expenditures – Capital Expenditures and Projects****Capital Outlay - Vehicles**

This represents the estimated cost of vehicle additions/replacements.

**Cap Outlay - Canal**

This represents the cost to restructure the 60<sup>th</sup> Street Headworks of the M Canal.

**Cap Outlay - Roads**

The District has a construction agreement with J.W. Cheatham, LLC to construct roadway widening. Location of project is: Seminole Ridge High School to Sycamore Drive, Palm Beach County, Florida. The costs will be reimbursed by the Developer.

**Expenditures – Road and Street Facilities****Electricity – General**

This represents the cost to provide electricity to streetlights.

**Budget Narrative**  
Fiscal Year 2020

*Expenditures – Road and Street Facilities (continued)*

**Road and Street Facilities**

This represents the cost of street sweeping, signage and gate repairs.

**SEMINOLE IMPROVEMENT DISTRICT**

**Enterprise Fund - Water and Sewer Budget**

Fiscal Year 2020

**Summary of Revenues, Expenses and Changes in Net Assets**  
Enterprise Fund  
Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
<b>OPERATING REVENUES</b>							
Interest - Investments	\$ 4	18	\$ 510	\$ 9,242	6,601	\$ 15,843	-
Capacity Fees	172,781		-	-	-	-	-
Bulding Permits	-		173,400	2,500	1,786	4,286	4,300
Water Revenue	34,168	178,400	104,552	115,384	82,417	197,801	329,600
Water-Base Rate	-	-	63,558	-	-	-	-
Irrigation Revenue	-	14,199	-	-	-	-	-
Sewer Revenue	25,100	52,027	79,081	80,035	57,168	137,203	228,700
Reuse Water Revenue	-	85,854	28,152	89,724	64,089	153,813	259,700
Meter Fees	450	178,916	95,000	78,754	56,253	135,007	135,000
Penalties	-	-	-	45	-	45	-
Admin Fee	-	6,850	-	5,750	4,107	9,857	9,900
AGRF - Water	-	12,572	3,171	22,904	2,813	25,717	25,500
AGRF - Wastewater	-	5,768	1,216	11,019	1,290	12,309	11,700
Other Operating Revenues	-	1,699	2,400	18,242	-	18,242	-
Interest-Tax Collector	-	-	-	549	-	549	-
Special Assessments- Tax Collector	258,441		-	-	-	-	-
Special Assmnts- Discounts	(10,338)		-	-	-	-	-
Developer Contribution	-	2,922,698	-	27,634	-	27,634	602,100
Other Miscellaneous Revenues	25		-	-	-	-	-
Lien Search Fee	-	375	-	-	-	-	-
Connection Fees - W/S	-	596,239	495,346	541,691	16,494	558,185	334,800
<b>TOTAL OPERATING REVENUES</b>	<b>480,631</b>	<b>4,055,615</b>	<b>1,046,386</b>	<b>1,003,473</b>	<b>293,017</b>	<b>1,296,490</b>	<b>1,941,300</b>
<b>OPERATING EXPENSES</b>							
<i>Administrative</i>							
ProfServ-Engineering	122,860	174,472	55,000	74,918	53,513	128,431	174,500
ProfServ-Info Technology	4,445	2,049	80,000	21,225	21,185	42,410	42,400
ProfServ-Legal Services	101,033	54,047	90,000	23,212	16,580	39,792	-
ProfServ-Mgmt Consulting Serv	16,000	18,223	16,974	10,127	7,234	17,361	17,900
ProfServ-Property Appraiser	75	-	-	-	-	-	-
ProfServ-Consultants	-	4,900	20,600	-	-	-	20,600
Auditing Services	2,538	2,538	3,000	-	2,663	2,663	2,700
Contracts-Admin. Service	31,000	36,222	32,888	41,441	29,601	71,042	142,300
Communication - Telephone	1,862	2,399	2,500	1,603	1,145	2,748	2,700
Postage and Freight	453	295	2,480	594	424	1,018	1,000
Public Officials Insurance	-	-	-	-	-	-	2,500
Liability/Property Insurance	18,348	13,360	20,588	16,668	-	16,668	-
Insurance(Liab,Auto,Property)	-	-	-	-	-	-	15,900
Printing and Binding	508	236	1,500	-	-	-	-
Printing	-	-	-	-	-	-	1,500
Legal Advertising	1,149	112	2,000	-	-	-	2,000
Misc-Bank Charges	259	-	80	2,049	1,464	3,513	3,500
Misc-Assessmnt Collection Cost	977	-	-	-	-	-	-
Misc-Contingency	-	-	24,978	4,384	3,131	7,515	-
Office Supplies	169	800	2,046	148	106	254	800
Subscriptions and Memberships	51	-	5,166	-	-	-	-
Dues, Licenses,Subscriptions	-	1,118	-	1,550	-	1,550	2,500
Bad Debt Expenses	-	-	1,836	-	-	-	-
<b>Total Administrative</b>	<b>301,727</b>	<b>310,771</b>	<b>361,636</b>	<b>197,919</b>	<b>137,045</b>	<b>334,964</b>	<b>439,800</b>
<i>Legal Counsel</i>							
ProfServ-Legal Services	-	-	-	-	-	-	54,000
<b>Total Legal Counsel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000</b>

**Summary of Revenues, Expenses and Changes in Net Assets**  
Enterprise Fund  
Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU APR-2019	MAY- SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
<b>Water Utility Services</b>							
Depreciation Expense	43,719	-	-	-	-	-	-
<b>Total Water Utility Services</b>	<b>43,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer/Wastewater Services</b>							
Depreciation Expense	90,035	-	-	-	-	-	-
<b>Total Sewer/Wastewater Services</b>	<b>90,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water-Sewer Comb Services</b>							
Contracts-Bulk Potable Water	28,015	73,059	38,962	71,767	51,262	123,029	205,000
Contracts-Bulk Wastewater	23,374	54,354	34,268	50,640	36,171	86,811	144,700
Contracts-Building and Grounds	5,460	5,550	11,330	3,940	2,814	6,754	6,800
Contracts-Bulk Reclaimed Water	-	14,255	13,447	30,152	21,537	51,689	86,100
Operating Fee (PBC Contract)	25,971	18,700	-	-	-	-	-
Contracts-Utility Service	-	10,278	-	-	-	-	-
Communication - Teleph - Field	4,308	4,533	3,682	3,357	2,398	5,755	5,800
Communications-Other	-	-	-	-	-	-	2,000
Electricity - General	2,728	13,655	6,164	10,371	7,408	17,779	17,800
Water/Sewer Meter Reading	-	-	4,948	-	-	-	-
Utility Fees	-	-	-	2,568	2,568	5,136	8,600
R&M-Meters	-	25,437	23,000	-	-	-	25,400
R&M-Buildings & Grounds	-	6,348	6,210	637	-	637	6,300
R&M-Meter Change out	49,157	-	-	-	-	-	-
R&M-Meter Set Up	-	29,110	23,400	50,302	35,930	86,232	86,200
R&M-Potable Water Lines	1,728	6,524	9,315	1,044	-	1,044	6,500
R&M-Sewer Lines	1,550	750	5,175	-	-	-	5,200
R&M-Site Facilities	4,852	5,886	6,210	3,227	2,305	5,532	5,900
R&M-Water Plant Equipment	-	-	5,000	834	-	834	5,000
Miscellaneous Services	-	-	5,116	1,300	-	1,300	5,100
Misc-Late Fees	-	-	-	765	-	765	-
Misc-Contingency	325	-	-	-	-	-	-
Op Supplies - Chemicals	-	2,457	5,200	-	-	-	5,200
Depreciation Expense	567	-	-	-	-	-	-
Geographical Information System	-	8,830	-	-	-	-	-
<b>Total Water-Sewer Comb Services</b>	<b>148,035</b>	<b>279,726</b>	<b>201,427</b>	<b>230,904</b>	<b>162,394</b>	<b>393,298</b>	<b>627,600</b>
<b>Field</b>							
ProfServ-Field Management	42,752	33,963	33,184	13,462	9,616	23,078	34,000
Contractual Labor	-	-	77,500	45,208	32,291	77,499	79,800
<b>Total Field</b>	<b>42,752</b>	<b>33,963</b>	<b>110,684</b>	<b>58,670</b>	<b>41,907</b>	<b>100,577</b>	<b>113,800</b>
<b>Capital Expenses &amp; Projects</b>							
ProfServ-Engineering	10,026	-	-	-	-	-	-
Depreciation Expense	-	376,838	-	-	-	-	-
Cap Outlay	-	-	20,000	-	-	-	-
Cap Outlay - Water/Waste Project	-	-	-	-	-	-	602,100
<b>Total Capital Expenses &amp; Projects</b>	<b>10,026</b>	<b>376,838</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>602,100</b>
<b>Debt Service</b>							
Interest Expense	19,972	-	35,000	-	23,101	23,101	23,100
<b>Total Debt Service</b>	<b>19,972</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>23,101</b>	<b>23,101</b>	<b>23,100</b>
<b>Other Operating Expenses</b>							
Misc-Contingency	-	-	-	-	-	-	25,000
Bad Debt expense	-	-	-	-	-	-	1,800
<b>Total Other Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,800</b>



**Summary of Revenues, Expenses and Changes in Net Assets**  
Enterprise Fund  
Fiscal Year 2020 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APR-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
<b>Reserves</b>							
Reserve - Buildings	-	-	-	-	-	-	108,100
<b>Total Reserves</b>	-	-	-	-	-	-	<b>108,100</b>
<b>TOTAL OPERATING EXPENSES &amp; RESERVES</b>	<b>656,266</b>	<b>1,001,298</b>	<b>728,747</b>	<b>487,493</b>	<b>364,447</b>	<b>851,940</b>	<b>1,941,300</b>
Operating income (loss)	(175,635)	3,054,317	317,639	515,980	(71,429)	444,551	-
Change in net assets	(175,635)	3,054,317	317,639	515,980	(71,429)	444,551	-
<b>TOTAL NET ASSETS, BEGINNING</b>	3,827,464	3,651,829	6,706,146	6,706,146	-	6,706,146	7,150,697
<b>TOTAL NET ASSETS, ENDING</b>	\$ 3,651,829	\$ 6,706,146	\$ 7,023,785	\$ 7,222,126	\$ (71,429)	\$ 7,150,697	\$ 7,150,697

**Budget Narrative**  
Fiscal Year 2020

**Revenue**

**Building Permits**

The District collects fees for construction permits related to the water and wastewater system.

**Water Revenue**

The District bills each water/sewer system account for its water usage, which takes into consideration consumption growth and rate increases.

**Sewer Revenue**

The District bills each water/sewer system account for its sewer system usage, which takes into consideration consumption growth and rate increases.

**Reuse Water Revenue**

The District bills each water/sewer system account for its reuse water usage, which takes into consideration consumption growth and rate increases.

**Meter Fees**

The District charges each new water/system account for meter installation.

**Admin Fee**

The District collects a fee from each new water/sewer system account to cover administrative expenses incurred in creating the account.

**AGFRF – Water**

The District charges each new water/sewer system account an Accrued Guaranteed Revenue Fee (AGRF) for water service in accordance with the adopted rate schedule.

**AGRF - Wastewater**

The District charges each new water/sewer system account an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

**Developer Contributions**

The Developer has agreed to reimburse the District for costs incurred to construct additions/improvements to the water/sewer system.

**Connection Fees**

The District charges each new water/sewer system account a capital connection charge in accordance with the adopted rate schedule. This represents a contribution toward future capital costs necessary to maintain the system.

**Budget Narrative**  
Fiscal Year 2020

**Expenditures**

*Expenditures –Administrative*

**Professional Services - Engineering**

This represents the cost of attendance and preparation for monthly board meetings, review of invoices, specifically requested assignments and other engineering services provided to the District related to the water/sewer system.

**Professional Services - Info Technology**

This represents the cost of maintaining the District's utility billing system, as well as the cost of professional fees for maintenance of the GIS system the District shares with the City of Westlake.

**Professional Services - Management Consulting Services**

This represents the cost of Management, Accounting and Accounts Payable services provided as part of a Management Agreement with Inframark Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in the Management Agreement.

**Professional Services - Consultants**

This represents the cost of consultants to provide assistance with issues such as land planning, rate studies and special reports.

**Auditing Services**

This represents the cost to conduct an annual audit of the District's financial statements by an independent Certified Public Accounting firm.

**Contracts - Administrative Service**

This represents the cost to provide onsite administrative work, including water billing, receivables, and field data entry and customer service. The District receives these services as part of a Management Agreement with Inframark Infrastructure Management Services.

**Communication - Telephone**

This represents the cost of telephone services. The budgeted amount for the fiscal year is based on prior year spending.

**Postage & Freight**

This represents the cost of postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Lease – Office Equipment**

This represents the cost of quarterly lease payments for postage machines.

**Public Officials Insurance/Insurance (Liab,Auto,Property)**

This represents the cost of General Liability, Auto, Property & Public Officials Liability Insurance policy provided by Public Risk Insurance Agency. 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**

The represents the cost to produce copies used in the preparation of agenda packages, required mailings and other special projects. The District receives this service as part of a Management Agreement with Inframark Infrastructure Management Services.

**Legal Advertising**

This represents the cost to publish required notices of monthly Board meetings and other public hearings in a newspaper of general circulation.

**Budget Narrative**  
Fiscal Year 2020

*Expenditures –Administrative (continued)*

**Misc. - Bank Charges**

This represents the cost of bank charges and other related expenses that are incurred during the year.

**Office Supplies**

The represents the cost of supplies used in the preparation of agenda packages, required mailings and other special projects. The budget for this line item also includes the cost for supplies in the District office.

**Dues, Licenses and Subscriptions**

The represents the cost of the District’s operating license as well as the cost of memberships in necessary organizations.

*Expenditures – Legal Counsel*

**Professional Services - Legal Services**

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

*Expenditures –Sewer Comb Services*

**Contracts - Bulk Potable Water**

This represents the cost to purchase potable water in accordance with an agreement with Palm Beach County Water Utilities.

**Contracts - Bulk Wastewater (Sewer)**

This represents the cost of wastewater services in accordance with an agreement with Palm Beach County Water Utilities.

**Contracts - Building and Grounds**

This represents the cost to maintain the grounds of the remote site for the storage tank. Currently the contractor is Botanical Oasis

**Contracts - Bulk Reclaimed Water**

This represents the cost to purchase reclaimed water in accordance with an agreement with Palm Beach County Water Utilities.

**Communication - Telephone-Field**

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

**Communications - Other**

This represents the cost of a system to control and receive information from the District’s lift stations remotely.

**Electricity - General**

This represents the cost of electricity to operate the wastewater lift stations and remote site (re-use pumps). The service is provided by FPL.

**Utility Fees**

This represents the cost of monthly franchise fees paid to Royal Palm Beach for bulk reclaimed water.

**R&M - Meters**

This represents the cost to replace any meter in the water/sewer system.

**R&M-Building & Grounds**

This represents the cost of routine maintenance and repairs to the re-use pump stations.

**Budget Narrative**  
Fiscal Year 2020

*Expenditures – Sewer Comb Services (continued)*

**R&M- Meter Set Up**

This represents the cost to set up new meter for the water and sewer systems.

**R&M - Potable Water Lines**

This represents the cost of repairs and maintenance to the water distribution system in the District, includes parts and labor.

**R&M - Sewer Lines**

This represents the cost of repairs to the sewer collection system and lift stations throughout the District.

**R&M - Site Facilities**

This represents the cost of monthly inspections of the water/sewer system. Currently the contractor is Christopher Abbott.

**R&M - Water Plant Equipment**

This represents the cost of repairs and maintenance to the water plant equipment.

**Miscellaneous Services**

This represents the cost of permit reviews, troubleshooting, site grading, reimbursement for parts etc.

**Op Supplies - Chemicals**

This represents the cost of chemicals necessary to operate the re-use pump stations.

*Expenditures – Field*

**Professional Services - Field Management**

This represents the cost to oversee the day to day aspects of the field operations. These services are provided by Blake's Well & Pump.

**Contractual Labor**

This represents the cost of labor to perform field operations. The District receives these services as part of a Management Agreement with Inframark Infrastructure Management Services.

*Expenditures – Capital Expenditures & Projects*

**Capital Outlay – Water/Waste Project**

The District has a construction agreement with J.W. Cheatham, LLC to construct additions/improvements to the water/sewer system. Location of project is: Seminole Ridge High School to Sycamore Drive, Palm Beach County, Florida. The costs will be reimbursed by the Developer.

*Expenditures – Debt Service Payments*

**Interest Expense**

This represents the interest incurred on a Bond Anticipation Note held by Minto Communities LLC.

**Budget Narrative**  
Fiscal Year 2020

*Expenditures – Other Operating Expenses*

**Misc.-Contingency**

This represents the cost of nonrecurring expenses necessary for operations or maintenance of the water and wastewater system not covered in specific line items within the budget.

**Bad Debt Expense**

This represents an estimate of the cost of uncollectible accounts receivable.

*Expenditures – Reserves*

**Reserves – Buildings**

This represents funds set aside for the construction of additional meeting, office and storage space.

# **SEMINOLE IMPROVEMENT DISTRICT**

## **Supporting Budget Schedules**

Fiscal Year 2020

**FY2019 - FY2020 Non-Ad Valorem Assessment Summary**

Product Type		General Fund		
		FY 2020	FY 2019**	Percent Change
<b>Tax Roll</b>	<b>Units</b>			
40 X 100 Single Family Unit	740	\$311.85	\$ 412.91	-24%
40 x 130 Single Family Unit	966	\$321.85	\$ 450.72	-29%
50 x 125 Single Family Unit	1,313	\$334.38	\$ 494.68	-32%
50 x 130 Single Family Unit	196	\$340.01	\$ 522.87	-35%
55 x 120 Single Family Unit	60	\$340.92	\$ 525.00	-35%
55 x 130 Single Family Unit	207	\$349.44	\$ 560.14	-38%
65 x 125 Single Family Unit	246	\$362.19	\$ 605.52	-40%
85 x 125 Single Family Unit	18	\$390.01	\$ 687.38	-43%
Apartment Unit	0	\$0.00	\$ -	N/A
Condo/Townhouse Unit	800	\$260.49	\$ 495.06	-47%
Residential Condominium	0	\$0.00	\$ -	N/A
Mobile Home Park	0	\$0.00	\$ -	N/A
Senior Housing Attached	0	\$0.00	\$ -	N/A
Hotel	150	\$219.05	\$ 56.76	286%
General Office	1,487,621	\$0.36	\$ 0.36	0%
Medical Office	2,000	\$1.07	\$ -	N/A
Hospital (10,379 sq. ft.)	10,379	\$0.64	\$ -	N/A
Retail	500,000	\$1.13	\$ 0.32	254%
Community College	3,000	\$64.06	\$ 26.38	143%
FPL Solar Farm	400	\$67.75	\$ -	N/A
FPL Substation	4	\$127.26	\$ -	N/A
<b>Off-Roll</b>	<b>Acres</b>			
<b>WP/GG (School) *</b>	56	\$ 11,013.82	\$ 15,932.31	-31%
<b>SRCHS (School) *</b>	53.892	\$ 10,481.75	\$ 15,332.58	-32%

**\*\* Please note that the FY 2019 calculations are for comparison purposes only.**