

# **SEMINOLE IMPROVEMENT DISTRICT**

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

**ADOPTED  
Fiscal Year 2021**

8/3/20 4:00 PM

Prepared by:



**SEMINOLE IMPROVEMENT DISTRICT**

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**SEMINOLE IMPROVEMENT DISTRICT**

**General Fund - Operating Budget**

ADOPTED

Fiscal Year 2021

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2021 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU Jun-20	July- SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 4,134	\$ 8,363	\$ -	\$ 11,661	3,887	\$ 15,548	\$ -
Building Permits	151,319	444,096	151,300	302,061	100,687	402,748	402,700
Physical Environment	6,480	25,920	61,700	49,314	16,438	65,752	66,700
Other Governmental Chrgs/Fees	40,000	-	-	-	-	-	-
Penalties	33	-	-	-	-	-	-
Interest - Tax Collector	158	600	-	3,396	-	3,396	-
Special Assmnts- Tax Collector	2,379,264	2,986,824	2,804,999	2,802,693	2,306	2,804,999	1,966,594
Special Assmnts- Other	-	-	21,496	21,496	-	21,496	13,338
Special Assessments-Delinquent	-	-	-	92,415	-	92,415	-
Special Assmnts- Discounts	(92,274)	(91,548)	(112,200)	(97,532)	-	(97,532)	(78,664)
Developer Contribution	-	1,077,166	2,006,200	1,408,040	600,000	2,008,040	1,200,000
Other Miscellaneous Revenues	-	66	-	300	-	300	-
Lien Search Fee	225	450	-	1,458	-	1,458	-
<b>TOTAL REVENUES</b>	<b>2,489,339</b>	<b>4,451,937</b>	<b>4,933,495</b>	<b>4,595,302</b>	<b>723,318</b>	<b>5,318,620</b>	<b>3,570,668</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Engineering	15,396	147,428	154,000	105,443	45,148	150,591	140,600
ProfServ-Info Technology	8,959	43,773	33,500	37,714	7,878	45,592	37,900
ProfServ-Property Appraiser	150	150	200	150	-	150	200
ProfServ-Special Assessment	3,500	6,750	7,000	7,000	-	7,000	7,200
ProfServ-Other	-	176,679	220,200	5,121	48,185	53,306	176,700
ProfServ-Consultants	41,396	41,200	42,500	32,563	10,854	43,417	41,400
ProfServ-Assessment Methodology	-	-	8,000	-	8,000	8,000	8,200
Prof Serv-Building Permits	-	202,024	-	-	-	-	-
Auditing Services	2,538	2,663	2,800	-	4,062	4,062	4,100
Contracts-Mgmt Services	104,524	284,912	293,500	220,125	73,375	293,500	302,300
Contracts-Admin. Service	32,413	60,000	61,800	46,350	15,450	61,800	63,700
Communication -Telephone	2,880	-	-	-	-	-	-
Postage and Freight	923	1,868	2,000	445	148	593	1,900
Telephone/Fax/Internet Services	-	7,844	6,600	1,400	467	1,867	1,900
Lease - Copier	-	-	9,500	9,021	699	9,720	4,447
Insurance - General Liability	-	-	5,600	1,916	4,400	6,316	6,900
Public Officials Insurance	-	-	2,500	2,250	-	2,250	2,500
Liability/Property Insurance	6,371	7,473	-	-	-	-	-
Printing and Binding	1,048	-	-	-	-	-	-
Printing	-	1,580	1,500	511	170	681	1,600
Legal Advertising	3,765	3,842	3,800	771	4,099	4,870	4,900
Misc-Bank Charges	957	183	1,000	-	957	957	1,000
Misc-Assessmnt Collection Cost	9,084	10,024	28,050	27,080	-	27,080	19,666
Government Affairs	1,023	89,301	2,000	96	58	154	1,000
Misc-Contingency	-	-	11,900	176	59	235	101,002
Misc-Web Hosting	375	375	15,400	385	4,020	4,405	15,400
Office Supplies	2,792	5,200	5,500	605	202	807	5,200
Subscriptions and Memberships	4,047	5,806	-	-	-	-	-
Annual District Filing Fee	225	175	200	-	175	175	200
Dues, Licenses, Subscriptions	129	-	7,500	6,157	342	6,499	6,000
<b>Total Administrative</b>	<b>242,495</b>	<b>1,099,250</b>	<b>926,550</b>	<b>505,279</b>	<b>228,747</b>	<b>734,026</b>	<b>955,915</b>
<i>Legal Counsel</i>							
ProfServ-Legal Services	361,983	498,833	350,000	425,841	122,636	548,477	490,500
ProfServ-Legislative Expense	-	-	88,800	67,640	22,500	90,140	90,000
<b>Total Legal Counsel</b>	<b>361,983</b>	<b>498,833</b>	<b>438,800</b>	<b>493,481</b>	<b>145,136</b>	<b>638,617</b>	<b>580,500</b>
<i>Emergency/Disaster Relief</i>							
R&M-Emergency& Disaster Relief	1,528	67	15,000	-	15,000	15,000	15,000
<b>Total Emergency/Disaster Relief</b>	<b>1,528</b>	<b>67</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<i>Electric Utility Services</i>							
Utility - General	1,279	1,373	1,300	1,232	411	1,643	1,600
<b>Total Electric Utility Services</b>	<b>1,279</b>	<b>1,373</b>	<b>1,300</b>	<b>1,232</b>	<b>411</b>	<b>1,643</b>	<b>1,600</b>

# SEMINOLE IMPROVEMENT DISTRICT

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2021 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU Jun-20	PROJECTED July- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>Flood Control/Stormwater Mgmt</b>							
Contracts-Solid Waste	3,154	2,818	3,200	2,268	756	3,024	3,000
Contracts-Water Analysis	5,536	6,880	6,300	5,500	1,300	6,800	6,900
Utility - Irrigation	5,473	4,591	5,500	4,217	156	4,373	5,500
Electricity - Irrigation	233	260	300	115	38	153	300
R&M-General	24,886	32,853	24,900	3,995	1,752	5,747	24,900
R&M-Aquatic Weed Control	48,163	50,416	48,200	28,446	9,482	37,928	50,400
R&M-Canals Mechanical Outfall	-	4,720	5,000	171	4,549	4,720	4,700
R&M-Canals Mechanical Maintenance	34,650	-	65,000	-	-	-	34,700
R&M-Canals Mowing	13,940	9,950	13,900	-	-	-	13,900
R&M-Boundries Outfall	28,840	37,790	28,800	5,208	-	5,208	37,800
R&M-Canals Mechanical Interior	8,450	29,135	21,900	3,891	1,297	5,188	29,100
R&M-Culverts, Labor	-	-	10,000	-	-	-	-
R&M-Culverts, Other	-	2,535	10,000	-	-	-	2,500
R&M-Surface Water Pump Station	-	-	2,000	-	-	-	-
Misc-Late Fees	-	35	-	-	-	-	-
Misc-Contingency	112	33,769	42,800	16,509	218	16,727	33,200
Cleaning Services	8,700	7,845	8,700	5,263	1,754	7,017	8,700
Op Supplies - Fuel, Oil	8,443	11,842	11,000	1,414	10,428	11,842	11,800
<b>Total Flood Control/Stormwater Mgmt</b>	<b>190,580</b>	<b>235,439</b>	<b>307,500</b>	<b>76,997</b>	<b>31,730</b>	<b>108,727</b>	<b>267,400</b>
<b>Field</b>							
ProfServ-Field Management	126,107	88,252	88,300	68,438	22,813	91,251	94,700
Contractual Labor	-	152,355	162,200	123,616	41,205	164,821	193,700
Contracts-Lakes	-	30,209	100,000	47,333	15,778	63,111	306,200
Contracts-Landscape R-O-W	-	359,778	531,645	441,164	211,238	652,402	599,300
R&M-Aquatic Weed Control	-	-	37,000	-	-	-	-
Landscape Maintenance	150,153	85,750	160,000	101,190	33,730	134,920	134,900
R&M Other Field	-	-	-	172	-	172	-
Miscellaneous Services	-	-	-	314	-	314	-
Misc-Training	-	-	-	8,339	-	8,339	-
<b>Total Field</b>	<b>276,260</b>	<b>716,344</b>	<b>1,079,145</b>	<b>790,566</b>	<b>324,764</b>	<b>1,115,330</b>	<b>1,328,800</b>
<b>Capital Expenditures &amp; Projects</b>							
Cap Outlay-Software	-	9,912	-	-	-	-	-
Cap Outlay-Vehicles	10,856	15,798	20,000	-	-	-	-
Cap Outlay-Canal	-	562,755	100,000	-	-	-	-
Cap Outlay-Roads	-	6,250	2,006,200	-	600,000	600,000	1,200,000
<b>Total Capital Expenditures &amp; Projects</b>	<b>10,856</b>	<b>594,715</b>	<b>2,126,200</b>	<b>-</b>	<b>600,000</b>	<b>600,000</b>	<b>1,200,000</b>
<b>Road and Street Facilities</b>							
Electricity - General	-	7,519	33,450	25,070	8,357	33,427	40,000
Road & Street Facilities	596	4,416	5,550	1,423	2,993	4,416	4,400
<b>Total Road &amp; Street Facilities</b>	<b>596</b>	<b>11,935</b>	<b>39,000</b>	<b>26,493</b>	<b>11,350</b>	<b>37,843</b>	<b>44,400</b>
<b>Other Transportation Services</b>							
Contracts-Transportation	-	494,328	-	1,363,814	-	1,363,814	-
<b>Total Other Transportation Services</b>	<b>-</b>	<b>494,328</b>	<b>-</b>	<b>1,363,814</b>	<b>-</b>	<b>1,363,814</b>	<b>-</b>
<b>Capital Lease Payments</b>							
Principal-Capital Lease Obligation	-	-	-	1,412	300	1,712	1,907
Interest-Capital Lease Obligation	-	-	-	716	125	841	646
<b>Total Capital Lease Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,128</b>	<b>425</b>	<b>2,553</b>	<b>2,553</b>
<b>Non-Operating</b>							
Debt Retirement-Other	-	-	702,979	702,979	-	702,979	-
Interest Expense-Note	-	-	104,463	104,463	-	104,463	-
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>807,442</b>	<b>807,442</b>	<b>-</b>	<b>807,442</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,085,577</b>	<b>3,652,284</b>	<b>5,740,937</b>	<b>4,067,432</b>	<b>1,357,562</b>	<b>5,424,994</b>	<b>4,396,168</b>
Excess (deficiency) of revenues Over (under) expenditures	1,403,762	799,653	(807,442)	527,870	(634,244)	(106,374)	(825,500)
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of General Capital Assets	-	2,000	-	-	-	-	-
Other Nonoperating Sources	1,000,000	9,912	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	(807,442)	-	-	-	(825,500)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>1,000,000</b>	<b>11,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(825,500)</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
General Fund  
Fiscal Year 2021 Budget

<u>ACCOUNT DESCRIPTION</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ADOPTED BUDGET FY 2020</u>	<u>ACTUAL THRU Jun-20</u>	<u>PROJECTED July- SEP-2020</u>	<u>TOTAL PROJECTED FY 2020</u>	<u>ANNUAL BUDGET FY 2021</u>
Net change in fund balance	2,403,762	811,565	(807,442)	527,870	(634,244)	(106,374)	(825,500)
<b>FUND BALANCE, BEGINNING</b>	<u>(1,055,692)</u>	<u>1,348,070</u>	<u>2,159,635</u>	<u>2,159,635</u>	<u>-</u>	<u>2,159,635</u>	<u>2,053,261</u>
<b>FUND BALANCE, ENDING</b>	<u><b>\$ 1,348,070</b></u>	<u><b>\$ 2,159,635</b></u>	<u><b>\$ 1,352,193</b></u>	<u><b>\$ 2,687,505</b></u>	<u><b>\$ (634,244)</b></u>	<u><b>\$ 2,053,261</b></u>	<u><b>\$ 1,227,761</b></u>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 2,053,261
Net Change in Fund Balance - Fiscal Year 2021	(825,500)
Reserves - Fiscal Year 2021 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2021</b>	<b>1,227,761</b>

**ALLOCATION OF AVAILABLE FUNDS**

<i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	799,042 <sup>(1)</sup>
<b>Total Allocation of Available Funds</b>	<b>799,042</b>

<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 428,719</b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2021

**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 fund operating expenditures.

**Special Assessment - Other**

A Non-Ad Valorem assessment is billed directly to the Palm Beach County School District on specific parcels within the District to fund operating expenditures.

**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 reimburses the District for certain capital outlay expenditures.

**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 - 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.

**Professional Services - Other**

This represents the cost of construction 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.



**Budget Narrative**  
Fiscal Year 2021

<i>Expenditures – Administrative (continued)</i>
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**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 - Management 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.

**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 copiers 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 2021

*Expenditures – Administrative (continued)*

**Governmental Affairs**

This represents immaterial recurring expenditures for which a budget line does not exist.

**Misc.-Contingency**

This represents nonrecurring expenditures for which a budget line does not exist.

**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 dues and subscriptions including membership in associations devoted to the management of special districts in Florida. They include but are not limited to the Intergovernmental Clearinghouse, Florida Association of Special Districts (FASD), Florida Rural Water Association and Dropbox.

*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 – Solid Waste**

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

**Budget Narrative**  
Fiscal Year 2021**Expenditures – Flood Control/Stormwater Management (continued)****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.

**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, Other**

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

**Misc. - Contingency**

This represents nonrecurring expenditures for which a budget line does not exist.

**Cleaning Services**

This represents the cost of cleaning the District offices.

**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

**Budget Narrative**  
Fiscal Year 2021

*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 - 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 rights-of-way.

**Landscape Maintenance**

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

*Expenditures – Capital Expenditures & Projects*

**Capital Outlay - Roads**

This represents the anticipated cost of construction for Seminole Pratt Whitney Road culvert project.

*Expenditures – Road and Street Facilities*

**Electricity – General**

This represents the cost to provide electricity to streetlights. This cost will be reimbursed by the City of Westlake.

**Road and Street Facilities**

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

*Expenditures – Capital Lease Payments*

**Principal/Interest Capital Lease Obligation**

This represents the reduction in the capital lease obligation related to the copier software lease.

**SEMINOLE IMPROVEMENT DISTRICT**

**Enterprise Fund - Water and Sewer Budget**

ADOPTED

Fiscal Year 2021

**Summary of Revenues, Expenses and Changes in Net Assets**  
Enterprise Fund  
Fiscal Year 2021 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU Jun-20	July- SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>OPERATING REVENUES</b>							
Interest - Investments	\$ 18	\$ 29,808	\$ -	\$ 8,064	2,688	\$ 10,752	\$ -
Bulding Permits	-	-	2,500	670	223	893	900
Water Revenue	178,400	204,842	339,900	224,955	74,985	299,940	385,600
Irrigation Revenue	14,199	-	-	-	-	-	-
Sewer Revenue	52,027	142,643	230,000	155,512	51,837	207,349	266,600
Reuse Water Revenue	85,854	116,193	241,300	119,471	39,824	159,295	204,700
Meter Fees	178,916	128,335	122,100	180,103	16,017	196,120	196,200
Penalties	-	145	-	150	-	150	-
Admin Fee	6,850	9,600	9,600	12,275	4,092	16,367	6,900
AGRF - Water	12,572	35,660	25,500	70,918	17,300	88,218	35,600
AGRF - Wastewater	5,768	16,915	11,700	31,718	7,900	39,618	16,300
Other Operating Revenues	1,699	19,322	-	-	-	-	-
Developer Contribution	2,922,698	27,634	602,100	811,150	-	811,150	-
Lien Search Fee	375	-	-	150	50	200	-
Connection Fees - W/S	596,239	765,947	334,800	936,680	231,000	1,167,680	339,600
<b>TOTAL OPERATING REVENUES</b>	<b>4,055,615</b>	<b>1,497,044</b>	<b>1,919,500</b>	<b>2,551,816</b>	<b>445,916</b>	<b>2,997,732</b>	<b>1,452,400</b>
<b>OPERATING EXPENSES</b>							
<i>Administrative</i>							
ProfServ-Engineering	174,472	102,994	174,500	105,443	35,148	140,591	140,600
ProfServ-Info Technology	2,049	54,171	61,700	40,966	12,605	53,571	41,800
ProfServ-Consultants	4,900	-	20,600	-	20,600	20,600	20,600
Auditing Services	2,538	2,663	2,700	-	4,063	4,063	4,100
Contracts-Mgmt Services	18,223	17,087	17,700	13,275	4,425	17,700	18,200
Contracts-Admin. Service	36,222	65,309	139,100	104,325	34,775	139,100	143,300
Communication - Telephone	2,399	2,118	2,300	952	317	1,269	1,300
Postage and Freight	295	1,193	1,200	1,002	334	1,336	1,300
Lease - Office Equipment	-	-	7,000	5,277	1,759	7,036	7,000
Public Officials Insurance	-	-	2,500	2,250	-	-	2,500
Liability/Property Insurance	13,360	16,668	-	-	-	-	-
Insurance(Liab,Auto,Property)	-	-	15,900	11,609	4,400	16,009	17,600
Printing and Binding	236	-	-	-	-	-	-
Printing	-	-	1,500	-	-	-	-
Legal Advertising	112	-	2,000	-	-	-	-
Misc-Bank Charges	-	2,761	3,100	1,434	478	1,912	2,800
Misc-Contingency	-	9,247	-	-	-	-	-
Office Supplies	800	203	800	20	7	27	800
Dues, Licenses,Subscriptions	1,118	2,040	2,500	1,759	-	1,759	2,000
<b>Total Administrative</b>	<b>256,724</b>	<b>276,454</b>	<b>455,100</b>	<b>288,312</b>	<b>118,911</b>	<b>404,973</b>	<b>403,900</b>
<i>Operating Expenses</i>							
Misc-Contingency	-	-	25,000	6,764	2,255	9,019	159,000
Bad Debt expense	-	-	1,800	-	-	-	1,800
<b>Other Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>26,800</b>	<b>6,764</b>	<b>2,255</b>	<b>9,019</b>	<b>160,800</b>
<i>Legal Counsel</i>							
ProfServ-Legal Services	54,047	25,580	54,000	-	54,047	54,047	54,000
<b>Total Legal Counsel</b>	<b>54,047</b>	<b>25,580</b>	<b>54,000</b>	<b>-</b>	<b>54,047</b>	<b>54,047</b>	<b>54,000</b>
<i>Water-Sewer Comb Services</i>							
Contracts-Bulk Potable Water	73,059	129,570	193,300	116,797	38,932	155,729	200,200
Contracts-Bulk Wastewater	54,354	93,005	143,500	71,918	23,973	95,891	123,300
Contracts-Building and Grounds	5,550	6,465	6,600	4,545	1,515	6,060	6,500
Contracts-Bulk Reclaimed Water	14,255	57,258	88,300	64,986	21,662	86,648	111,400
Operating Fee (PBC Contract)	18,700	-	-	-	-	-	-
Contracts-Utility Service	10,278	-	-	-	-	-	-
Communication - Teleph - Field	4,533	5,801	5,800	416	-	416	-
Communications-Other	-	-	2,000	-	2,000	2,000	2,000
Electricity - General	13,655	18,456	18,100	15,817	5,272	21,089	21,100
Utility Fees	-	5,308	8,800	6,499	2,200	8,699	11,100
R&M-Meters	25,437	-	25,400	49,540	16,513	66,053	66,100
R&M-Buildings & Grounds	6,348	885	6,300	-	-	-	6,300
R&M-Meter Set Up	29,110	93,424	88,900	97,550	32,517	130,067	130,100
R&M-Potable Water Lines	6,524	14,532	6,500	1,313	5,211	6,524	6,500

**Summary of Revenues, Expenses and Changes in Net Assets**  
Enterprise Fund  
Fiscal Year 2021 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU Jun-20	July- SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
R&M-Sewer Lines	750	-	5,200	-	-	-	800
R&M-Sewer Plant Equipment	-	-	-	-	-	-	-
R&M-Site Facilities	5,886	5,628	5,900	4,440	1,480	5,920	5,900
R&M-Water Plant Equipment	-	4,515	5,000	374	125	499	4,500
Miscellaneous Services	-	2,716	5,100	50	-	50	2,700
Misc-Late Fees	-	765	-	-	-	-	-
Op Supplies - Chemicals	2,457	1,398	5,200	3,037	1,012	4,049	4,000
Geographical Information System	8,830	-	-	-	-	-	-
<b>Total Water-Sewer Comb Services</b>	<b>279,726</b>	<b>439,726</b>	<b>619,900</b>	<b>437,282</b>	<b>152,412</b>	<b>589,694</b>	<b>702,500</b>
<b>Flood Control/Stormwater Mgmt</b>							
Electricity-General	-	115	-	-	-	-	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>-</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Field</b>							
ProfServ-Field Management	33,963	23,526	34,000	26,211	8,737	34,948	36,000
Contractual Labor	-	77,500	79,800	60,817	20,304	81,121	95,200
<b>Total Field</b>	<b>33,963</b>	<b>101,026</b>	<b>113,800</b>	<b>87,028</b>	<b>29,041</b>	<b>116,069</b>	<b>131,200</b>
<b>Capital Expenses &amp; Projects</b>							
Depreciation Expense	258,334	480,522	-	-	-	-	-
Cap Outlay - Water/Waste Project	-	-	602,100	-	-	-	-
<b>Total Capital Expenses &amp; Projects</b>	<b>258,334</b>	<b>480,522</b>	<b>602,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
Interest Expense	39,851	39,851	-	-	-	-	-
<b>Total Debt Service</b>	<b>39,851</b>	<b>39,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves</b>							
Reserve - Buildings	-	-	47,800	-	-	-	-
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>47,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES &amp; RESERVES</b>	<b>922,645</b>	<b>1,363,274</b>	<b>1,919,500</b>	<b>819,386</b>	<b>356,666</b>	<b>1,173,802</b>	<b>1,452,400</b>
Operating income (loss)	3,132,970	133,770	-	1,732,430	89,250	1,823,930	-
Change in net assets	3,132,970	133,770	-	1,732,430	89,250	1,823,930	-
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>4,349,499</b>	<b>7,482,469</b>	<b>7,616,239</b>	<b>7,616,239</b>	<b>-</b>	<b>7,616,239</b>	<b>9,440,169</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 7,482,469</b>	<b>\$ 7,616,239</b>	<b>\$ 7,616,239</b>	<b>\$ 9,348,669</b>	<b>\$ 89,250</b>	<b>\$ 9,440,169</b>	<b>\$ 9,440,169</b>

**Budget Narrative**  
Fiscal Year 2021

**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.

**AGRF – 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.

**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 2021

**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 - 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 - Management 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.

**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.

**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.

**Budget Narrative**  
Fiscal Year 2021

*Expenditures –Administrative (continued)*

**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 –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 – 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.

**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 2021

*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.

# **SEMINOLE IMPROVEMENT DISTRICT**

## **Supporting Budget Schedules**

ADOPTED  
Fiscal Year 2021

**Seminole**

Improvement District

**FY2020 - FY2021 Non-Ad Valorem Assessment Summary**

Product Type		General Fund		
		FY 2021	FY 2020**	Percent Change
<b>Tax Roll</b>	<b>Units</b>			
40 X 100 Single Family Unit	740	\$230.80	\$ 311.85	-26%
40 x 130 Single Family Unit	966	\$239.51	\$ 321.85	-26%
50 x 125 Single Family Unit	1,313	\$249.86	\$ 334.38	-25%
50 x 130 Single Family Unit	196	\$255.74	\$ 340.01	-25%
55 x 120 Single Family Unit	60	\$256.33	\$ 340.92	-25%
55 x 130 Single Family Unit	207	\$264.09	\$ 349.44	-24%
65 x 125 Single Family Unit	246	\$274.58	\$ 362.19	-24%
85 x 125 Single Family Unit	18	\$294.81	\$ 390.01	-24%
Apartment Unit	0	\$0.00	\$ -	N/A
Condo/Townhouse Unit	800	\$196.64	\$ 260.49	-25%
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	\$135.73	\$ 219.05	-38%
General Office	1,487,621	\$0.24	\$ 0.36	-32%
Medical Office	2,000	\$0.68	\$ 1.07	-36%
Hospital (10,379 sq. ft.)	10,379	\$0.42	\$ 0.64	-34%
Retail	500,000	\$0.71	\$ 1.13	-37%
Community College	3,000	\$40.39	\$ 64.06	-37%
FPL Solar Farm	400	\$47.40	\$ 67.75	-30%
FPL Substation	4	\$85.87	\$ 127.26	-33%
<b>Off-Roll</b>	<b>Acres</b>			
<b>WP/GG (School) *</b>	56	\$ 6,165.23	\$ 11,013.82	-44%
<b>SRCHS (School) *</b>	53.892	\$ 5,883.16	\$ 10,481.75	-44%
<b>New Site (School) *</b>	12.006	\$ 1,289.46	\$ -	N/A

**\*\* Please note that the FY 2020 calculations are for comparison purposes only.**