

SEMINOLE IMPROVEMENT DISTRICT

Annual Operating and Enterprise Budget

**Fiscal Year 2022
ADOPTED 9/13/2021**

Prepared by:



SEMINOLE IMPROVEMENT DISTRICT

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SEMINOLE IMPROVEMENT DISTRICT

General Fund - Operating Budget

Fiscal Year 2022

SEMINOLE IMPROVEMENT DISTRICT

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	FY 2020	BUDGET FY 2021	THRU JULY-2021	AUG- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
REVENUES							
Interest - Investments	\$ 8,364	\$ 12,500	\$ -	\$ 2,635	527	\$ 3,162	\$ 3,200
Building Permits	444,096	548,436	402,700	435,467	51,741	487,208	487,200
Physical Environment	25,920	69,554	66,700	86,527	15,445	101,972	121,100
Interest - Tax Collector	600	3,467	-	179	-	179	-
Special Assmnts- Tax Collector	2,986,824	2,805,062	1,966,594	1,965,902	692	1,966,594	3,356,850
Special Assmnts- Other	-	21,496	13,338	11,164	-	11,164	10,727
Special Assessments-Delinquent	-	92,415	-	-	-	-	-
Special Assmnts- Discounts	(91,548)	(97,532)	(78,664)	(74,798)	-	(74,798)	(134,274)
Developer Contribution	1,077,166	3,962,379	1,200,000	979,387	820,613	1,800,000	25,000
Other Miscellaneous Revenues	66	300	-	1,172	-	1,172	-
Lien Search Fee	450	1,908	-	6,375	-	6,375	-
TOTAL REVENUES	4,451,938	7,419,985	3,570,668	3,414,010	889,019	4,303,029	3,869,804
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Engineering	147,428	153,672	140,600	157,217	31,443	188,660	188,700
ProfServ-Info Technology	43,773	46,662	37,900	31,474	8,495	39,969	40,300
ProfServ-Legal Services	498,833	569,279	490,500	431,447	86,289	517,736	569,300
ProfServ-Legislative Expense	-	90,140	90,000	75,216	15,043	90,259	90,000
ProfServ-Property Appraiser	-	-	-	150	-	150	-
ProfServ-Special Assessment	6,750	7,000	7,200	-	7,200	7,200	7,400
ProfServ-Other	176,679	5,121	176,700	821	854	1,675	176,700
ProfServ-Consultants	41,200	44,788	41,400	34,324	6,865	41,189	41,200
ProfServ-Assessment Methodology	-	-	8,200	-	8,200	8,200	8,400
Prof Serv-Building Permits	202,024	-	-	-	-	-	-
Auditing Services	2,663	4,063	4,100	4,125	-	4,125	4,100
Contracts-Mgmt Services	284,912	293,500	302,300	251,917	50,383	302,300	311,400
Contracts-Admin. Service	60,000	61,800	63,700	53,083	10,617	63,700	65,600
Postage and Freight	1,868	662	1,900	637	104	741	1,900
Telephone/Fax/Internet Services	7,844	2,100	1,900	2,076	482	2,558	2,900
Utility - General	1,373	1,850	1,600	4,005	801	4,806	3,500
Lease - Copier	-	11,893	4,447	2,929	586	3,515	3,500
Lease-Building	-	-	-	-	-	-	43,400
Insurance - General Liability	7,473	6,326	6,900	1,916	4,851	6,767	7,400
Public Officials Insurance	-	2,250	2,500	2,250	-	2,250	2,500
Printing	1,580	511	1,600	2,370	924	3,294	3,300
Legal Advertising	3,842	2,711	4,900	4,272	854	5,126	5,100
Misc-Bank Charges	183	-	1,000	9	-	9	-
Misc-Assessmnt Collection Costs	10,024	8,431	19,666	18,896	8,206	27,102	33,569
Government Affairs	89,301	295	1,000	79	-	79	-
Misc-Contingency	-	176	101,002	39	-	39	186,180
Misc-Web Hosting	375	385	15,400	385	2,500	2,885	15,400
Office Supplies	5,200	611	5,200	323	65	388	5,200
Annual District Filing Fee	175	175	200	-	175	175	200
Dues, Licenses, Subscriptions	5,806	6,382	6,000	6,286	394	6,680	6,800
Total Administrative	1,599,456	1,320,933	1,538,015	1,086,246	245,481	1,331,727	1,824,149
<i>Emergency/Disaster Relief</i>							
R&M-Emergency& Disaster Relief	67	-	15,000	-	15,000	15,000	15,000
Total Emergency/Disaster Relief	67	-	15,000	-	15,000	15,000	15,000
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Solid Waste	2,818	3,021	3,000	2,528	506	3,034	3,000
Contracts-Water Analysis	6,880	8,215	6,900	11,545	2,309	13,854	13,900
Utility - Irrigation	4,591	4,396	5,500	6,226	495	6,721	6,700
Electricity - Irrigation	260	150	300	1,115	223	1,338	1,300
R&M-General	32,853	9,272	24,900	16,846	2,005	18,851	20,000
R&M-Aquatic Weed Control	50,416	42,675	50,400	43,008	8,602	51,610	50,400
R&M-Canals Mechanical Outfall	4,720	171	4,700	-	-	-	4,700
R&M-Canals Mechanical Maintenance	-	-	34,700	-	-	-	20,000
R&M-Canals Mowing	9,950	-	13,900	2,550	-	2,550	10,000
R&M-Boundries Outfall	37,790	12,183	37,800	6,675	-	6,675	37,800
R&M-Canals Mechanical Interior	29,135	3,891	29,100	2,311	-	2,311	29,100
R&M-Culverts, Other	2,535	-	2,500	-	-	-	2,500

SEMINOLE IMPROVEMENT DISTRICT

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances General Fund Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUG- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Misc-Contingency	33,804	16,624	33,200	10,299	-	10,299	35,100
Cleaning Services	7,845	7,163	8,700	6,485	1,297	7,782	7,800
Op Supplies - Fuel, Oil	11,842	2,515	11,800	4,228	846	5,074	11,800
Total Flood Control/Stormwater Mgmt	235,439	110,276	267,400	113,816	16,282	130,098	254,100
Field							
ProfServ-Field Management	88,252	91,201	94,700	81,136	16,227	97,363	100,200
Contractual Labor	152,355	170,616	193,700	169,306	32,283	201,589	216,300
Contracts-Lakes	30,209	61,103	306,200	67,244	13,449	80,693	259,500
Contracts-Landscape R-O-W	359,778	564,555	599,300	634,171	85,113	719,284	867,200
Landscape Maintenance	85,750	137,850	134,900	147,315	34,110	181,425	204,700
Miscellaneous Services	-	486	-	-	-	-	-
Misc-Training	-	8,339	-	-	-	-	-
Total Field	716,344	1,034,150	1,328,800	1,099,172	181,182	1,280,354	1,647,900
Capital Expenditures & Projects							
Cap Outlay-Software	9,912	-	-	-	-	-	-
Cap Outlay-Vehicles	15,798	-	-	-	-	-	-
Cap Outlay-Canal	562,755	-	-	-	-	-	-
Cap Outlay-Roads	6,250	2,585,257	1,200,000	1,049,039	750,961	1,800,000	-
Capital Improvements	-	-	-	-	-	-	25,000
Total Capital Expenditures & Projects	594,715	2,585,257	1,200,000	1,049,039	750,961	1,800,000	25,000
Road and Street Facilities							
Electricity - General	7,519	35,335	40,000	64,177	11,575	75,752	93,600
Road & Street Facilities	4,416	1,423	4,400	1,485	-	1,485	7,500
Total Road & Street Facilities	11,935	36,758	44,400	65,662	11,575	77,237	101,100
Other Transportation Services							
Contracts-Transportation	494,328	1,363,814	-	-	-	-	-
Total Other Transportation Services	494,328	1,363,814	-	-	-	-	-
Capital Lease Payments							
Principal-Capital Lease Obligation	-	1,712	1,907	1,575	332	1,907	2,125
Interest-Capital Lease Obligation	-	842	646	553	93	646	430
Total Capital Lease Payments	-	2,554	2,553	2,128	425	2,553	2,555
Non-Operating							
Debt Retirement-Other	-	702,979	-	-	-	-	-
Interest Expense-Note	-	104,463	-	-	-	-	-
Total Non-Operating	-	807,442	-	-	-	-	-
TOTAL EXPENDITURES	3,652,284	7,261,184	4,396,168	3,416,063	1,220,906	4,636,969	3,869,804
Excess (deficiency) of revenues Over (under) expenditures	799,654	158,801	(825,500)	(2,053)	(331,887)	(333,940)	-
OTHER FINANCING SOURCES (USES)							
Sale of General Capital Assets	2,000	-	-	-	-	-	-
Other Nonoperating Sources	9,912	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	(825,500)	-	-	-	-
TOTAL OTHER SOURCES (USES)	11,912	-	(825,500)	-	-	-	-
Net change in fund balance	811,566	158,801	(825,500)	(2,053)	(331,887)	(333,940)	-
FUND BALANCE, BEGINNING	1,348,069	2,159,635	2,318,436	2,318,436	2,316,383	2,318,436	1,984,496
FUND BALANCE, ENDING	\$ 2,159,635	\$ 2,318,436	\$ 1,492,936	\$ 2,316,383	\$ 1,984,496	\$ 1,984,496	\$ 1,984,496

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 1,984,496
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	-
Total Funds Available (Estimated) - 9/30/2022	1,984,496

ALLOCATION OF AVAILABLE FUNDS

<i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	961,201 ⁽¹⁾
Total Allocation of Available Funds	961,201

Total Unassigned (undesignated) Cash	\$ 1,023,295
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2022

Revenue

Interest - Investments

The District earns interest on amounts invested in a money-market account.

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 and 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.

Expenditures

Expenditures – Administrative

Professional Services - Engineering

This represents the cost of attending and preparing for monthly board meetings, reviewing invoices, completing specifically requested assignments and performing other general engineering services for 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 - Legal Services

This represents the cost of attending and preparing for monthly meetings, reviewing operating and maintenance contracts, and completing other specifically requested assignments by the District's legal counsel.

Professional Services – Legislative Expense

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

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 2022

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

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.

Lease – Copier

This represents the District's share of machine lease payments made for the copiers the District shares with the City of Westlake.

Lease – Building

This represents the District's share of office lease payments made for space 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 to prepare agenda packages, create required mailings and perform other special projects. The District receives this service as part of a Management Agreement with Inframark Infrastructure Management Services.

Budget Narrative
Fiscal Year 2022

Expenditures – Administrative (continued)

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. - 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.

Misc.-Contingency

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

Misc - Web Hosting

This represents the cost of website hosting, posting information to meet current Florida Statutes, annual domain name fees and any modifications to the web sites.

Office Supplies

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

Annual District Filing Fee

This 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.

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 – Flood Control/Stormwater Management

Contracts – Solid Waste

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

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.

Budget Narrative
Fiscal Year 2022

<i>Expenditures – Flood Control/Stormwater Management (continued)</i>

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 represents the cost of electricity for the various irrigation 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, lake 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

<i>Expenditures - Field</i>

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.

Budget Narrative
Fiscal Year 2022

Expenditures – Field (continued)

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 Improvements

This represents the cost of leasehold improvements to leased office space shared with City of Westlake.

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 a copier software lease.

SEMINOLE IMPROVEMENT DISTRICT

Enterprise Fund - Water and Sewer Budget

Fiscal Year 2022

Summary of Revenues, Expenses and Changes in Net Assets
Enterprise Fund
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	FY 2020	BUDGET FY 2021	THRU JULY-2021	AUG- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
OPERATING REVENUES							
Interest - Investments	\$ 29,812	\$ 9,804	\$ -	\$ 4,114	823	\$ 4,937	\$ 4,900
Bulding Permits	-	-	900	-	-	-	-
Water Revenue	204,842	310,162	385,600	447,022	89,404	536,426	731,500
Sewer Revenue	142,643	222,141	266,600	327,360	65,472	392,832	535,700
Reuse Water Revenue	116,193	167,721	204,700	300,050	60,010	360,060	491,000
Meter Fees	128,335	252,538	196,200	367,831	73,566	441,397	275,900
Penalties	145	150	-	25	-	25	-
Admin Fee	9,600	17,445	6,900	15,850	3,170	19,020	9,600
AGRF - Water	35,660	104,666	35,600	204,771	40,954	245,725	91,200
AGRF - Wastewater	16,915	47,201	16,300	94,287	18,857	113,144	41,900
Other Operating Revenues	19,322	1,960	-	2,833	-	2,833	-
Disposition of Fixed Assets	-	(2,000,000)	-	-	-	-	-
Developer Contribution	27,634	-	-	-	-	-	-
Lien Search Fee	-	150	-	150	30	180	-
Connection Fees - W/S	765,947	1,321,645	339,600	1,961,895	392,379	2,354,274	685,000
TOTAL OPERATING REVENUES	1,497,048	455,583	1,452,400	3,726,188	744,666	4,470,854	2,866,700
OPERATING EXPENSES							
<i>Administrative</i>							
ProfServ-Engineering	102,994	163,672	140,600	157,173	31,435	188,608	188,600
ProfServ-Info Technology	54,171	58,543	41,800	71,659	8,743	80,402	80,400
ProfServ-Legal Services	25,580	-	54,000	9,217	3,072	12,289	25,600
ProfServ-Utility Billing	-	-	-	14,529	18,137	32,666	128,800
ProfServ-Consultants	-	-	20,600	-	-	-	-
Auditing Services	2,663	4,063	4,100	4,125	-	4,125	4,100
Contracts-Mgmt Services	17,087	17,700	18,200	15,167	3,033	18,200	18,700
Contracts-Admin. Service	65,309	139,100	143,300	119,417	23,883	143,300	147,600
Communication - Telephone	2,118	1,368	1,300	1,387	277	1,664	1,700
Postage and Freight	1,193	1,396	1,300	1,021	204	1,225	1,200
Lease - Office Equipment	-	7,038	7,000	6,642	410	7,052	6,300
Public Officials Insurance	-	2,250	2,500	2,250	-	2,250	2,500
Insurance(Liab,Auto,Property)	16,668	12,159	17,600	17,499	-	17,499	19,200
Misc-Bank Charges	2,761	1,919	2,800	2,219	444	2,663	2,800
Misc-Contingency	9,247	6,983	159,000	32,497	233	32,730	273,400
Office Supplies	203	51	800	123	25	148	-
Dues, Licenses,Subscriptions	2,040	2,050	2,000	1,800	-	1,800	1,800
Bad Debt Expenses	-	-	1,800	-	-	-	1,800
Total Administrative	302,034	418,292	618,700	456,725	89,896	546,621	904,500
Contracts-Bulk Potable Water	129,570	137,545	200,200	94,900	18,980	113,880	155,300
Contracts-Bulk Wastewater	93,005	85,708	123,300	62,819	12,564	75,383	102,800
Contracts-Building and Grounds	6,465	6,060	6,500	5,675	1,010	6,685	6,100
Contracts-Bulk Reclaimed Water	57,258	94,964	111,400	121,154	24,231	145,385	198,300
Communication - Teleph - Field	5,801	416	-	-	-	-	-
Communications-Other	-	-	2,000	-	-	-	2,000
Electricity - General	18,571	24,366	21,100	26,385	6,400	32,785	41,400
Utility - Gas	-	-	-	-	-	-	1,200
Utility Fees	5,308	9,496	11,100	12,115	2,400	14,515	19,800
R&M-Meters	-	78,477	66,100	17,215	3,443	20,658	78,500
R&M-Buildings & Grounds	885	-	6,300	-	-	-	-
R&M-Meter Set Up	93,424	160,514	130,100	164,508	32,902	197,410	197,400
R&M-Potable Water Lines	14,532	1,709	6,500	1,595	319	1,914	1,900
R&M-Sewer Lines	-	-	800	-	-	-	-
R&M-Site Facilities	5,628	5,883	5,900	4,706	941	5,647	5,900
R&M-Water Plant Equipment	4,515	4,342	4,500	7,715	44	7,759	7,800
Miscellaneous Services	3,481	50	2,700	291	-	291	3,500
Op Supplies - Chemicals	1,398	4,235	4,000	-	-	-	4,200
Total Water-Sewer Comb Services	439,841	613,765	702,500	519,078	103,233	622,311	826,100
<i>Field</i>							
ProfServ-Field Management	23,526	34,978	36,000	30,757	6,151	36,908	38,000
Contractual Labor	77,500	83,956	95,200	87,222	15,867	103,089	98,100
Misc-Contingency	-	326	-	-	-	-	-
Total Field	101,026	119,260	131,200	117,979	22,018	139,997	136,100

Summary of Revenues, Expenses and Changes in Net Assets
 Enterprise Fund
 Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUG- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Capital Expenses & Projects							
Impr.-Water/Wastewater Systems	-	-	-	-	-	-	1,000,000
Depreciation Expense	480,525	570,998	-	-	-	-	-
Total Capital Expenses & Projects	480,525	570,998	-	-	-	-	1,000,000
Debt Service							
Interest Expense	39,851	-	-	-	-	-	-
Total Debt Service	39,851	-	-	-	-	-	-
TOTAL OPERATING EXPENSES & RESERVES	1,363,277	1,722,315	1,452,400	1,093,782	215,147	1,308,929	2,866,700
Operating income (loss)	133,771	(1,266,732)	-	2,632,406	529,519	3,161,925	-
Change in net assets	133,771	(1,266,732)	-	2,632,406	529,519	3,161,925	-
TOTAL NET ASSETS, BEGINNING	7,482,468	7,616,239	6,349,507	6,349,507	-	6,349,507	9,511,432
TOTAL NET ASSETS, ENDING	\$ 7,616,239	\$ 6,349,507	\$ 6,349,507	\$ 8,981,913	\$ 529,519	\$ 9,511,432	\$ 9,511,432

Budget Narrative
Fiscal Year 2022

Revenue

Interest - Investments

The District earns interest on amounts invested in a money-market account.

Water Revenue

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

Sewer Revenue

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

Reuse Water Revenue

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

Meter Fees

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

Admin Fee

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

AGFRF – Water

The District charges each new water/sewer system customer 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 customer 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 customer 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 2022

Expenditures

Expenditures –Administrative

Professional Services - Engineering

This represents the cost of attending and preparing for monthly board meetings, reviewing invoices, completing specifically requested assignments and performing other general engineering services for the District related to the water/sewer system.

Professional Services - Info Technology

This represents the cost of professional fees for maintenance of the GIS system the District shares with the City of Westlake.

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.

Professional Services – Utility Billing

This represents the cost of maintaining the District's new utility billing system.

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.

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.

Budget Narrative
Fiscal Year 2022

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.

Bad Debt Expense

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

Expenditures – Water-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 - Gas

This represents the cost of natural gas to operate the Hammocks and Meadows lift stations. The service is provided by Florida Public Utilities Corp.

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 purchase meters for the water/sewer system.

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 - 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.

Budget Narrative
Fiscal Year 2022

Expenditures – Water-Sewer Comb Services (continued)

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 Expenses and Projects

Improvements-Water/Wastewater Systems

This represents the cost of purchasing additional capacity in the Palm Beach County water/wastewater treatment systems. This cost is funded by capital connection fees.

SEMINOLE IMPROVEMENT DISTRICT

Supporting Budget Schedules

Fiscal Year 2022

Seminole

Improvement District

FY2021 - FY2022 Non-Ad Valorem Assessment Summary

Product Type		General Fund		
		FY 2022	FY 2021**	Percent Change
Tax Roll	Units/Sq. Ft.			
< 4,999	246.00	\$503.77	\$ 230.80	118%
5,000 - 5,999	535.00	\$521.13	\$ 239.51	118%
6,000 - 6,999	1,026.00	\$538.49	\$ 249.86	116%
7,000 - 7,999	586.00	\$555.85	\$ 264.09	110%
8,000 - 8,999	536.00	\$573.21	\$ 274.58	109%
9,000 - 9,999	273.00	\$590.57	\$ 274.58	115%
10,000 - 10,999	144.00	\$607.93	\$ 294.81	106%
11,000 - 11,999	138.00	\$625.29	\$ 294.81	112%
12,000 - 12,999	114.00	\$642.65	\$ 294.81	118%
13,000 - 13,999	55.00	\$660.01	\$ 294.81	124%
> 14,000	93.00	\$677.37	\$ 294.81	130%
Condo/Townhouse Unit	800.00	\$501.82	\$ 196.64	155%
Hotel	150.00	\$34.21	\$ 135.73	-75%
General Office	1,438,918.00	\$0.40	\$ 0.24	63%
Hospital	10,379.00	\$0.40	\$ 0.42	-4%
Church (38,155 sq. ft.)	38,155.00	\$0.42	\$ -	N/A
General Office (3,636 sq. ft. -	3,636.00	\$0.40	\$ 0.24	64%
General Office (8,912 sq. ft. -	8,912.00	\$0.40	\$ 0.24	63%
Retail	420,595.00	\$0.43	\$ 0.71	-40%
Publix Retail Center (76,902 s	76,902.00	\$0.42	\$ 0.71	-41%
Mobil Gas and Convenience (2,503.00	\$0.60	\$ 0.71	-15%
Community College	3,000.00	\$4.12	\$ 40.39	-90%
FPL Solar Farm	400.00	\$70.04	\$ 47.40	48%
FPL Sub-Station	0.40	\$667.52	\$ 858.68	-22%
Off-Roll	Acres			
WP/GG (School) *	56	\$ 4,948.60	\$ 5,710.40	-13%
SRCHS (School) *	53.892	\$ 4,726.03	\$ 5,453.57	-13%
New Site (School) *	12.006	\$ 1,052.86	\$ -	N/A

**** Please note that the FY 2021 calculations are for comparison purposes only.**