

RESOLUTION NO. 2021 - 009

RESOLUTION OF THE BOARD OF SUPERVISORS OF INDIAN TRAIL IMPROVEMENT DISTRICT ADOPTING THE DISTRICT BUDGET AND NON-AD VALOREM ASSESSMENT ROLL AS PROVIDED HEREIN; THE LEVYING OF THE NON-AD VALOREM ASSESSMENTS FOR THE DISTRICT AND APPOINTING AN AUTHORIZED REPRESENTATIVE OF THE DISTRICT FOR CERTIFICATION OF THE DISTRICT'S NON-AD VALOREM ASSESSMENT ROLL.

WHEREAS, Chapter 57-646, Laws of Florida, Acts of 1957, as amended and supplemented, and specified provisions of Chapter 298 of Florida Statutes, and as further amended and supplemented by Chapter 2002-330, Laws of Florida, Acts of 2002, as amended, provide that the Board of Supervisors of Indian Trail Improvement District shall consider and adopt an annual budget for the District; and

WHEREAS, Chapter 57-646, Laws of Florida, Acts of 1957, as amended and supplemented, and specified provisions of Chapter 298 of Florida Statutes, and as further amended and supplemented by Chapter 2002-330, Laws of Florida, Acts of 2002, as amended, provide the Board of Supervisors, in accordance with the District's budget, shall levy non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries on the District; and

WHEREAS, Section 197.3632 Florida Statutes, authorizes the Board of Supervisors of the District and/or its Chair to designate an authorized representative of the District to certify the District's Non-Ad Valorem Assessment Roll to the Tax Collector of Palm Beach County, Florida.

NOW THEREFORE, be it resolved by the Board of Supervisors of Indian Tail Improvement District as follows:

1. That the proposed budget, attached hereto is hereby made a part hereof and adopted as the budget for the District's Fiscal Year 2021-2022 except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

2. That the District's non-ad valorem special assessments shall be levied in accordance with the hereinabove adopted budget, except as said levy may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

3. That the District's Non-Ad Valorem Assessment Roll is hereby adopted, except as said Non-Ad Valorem assessment Roll may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

4. That the District's Non-Ad Valorem Assessment Roll as adopted is to be continued to be collected from year to year until discontinued.

5. That, in accordance with Section 197.3632(5) Florida Statutes, the President or Vice-President of Indian Trail Improvement District is hereby designated and authorized to certify the Fiscal Year 2021-2022 Indian Trail Improvement District's Non-Ad Valorem Assessment Roll to the Tax Collector of Palm Beach County, Florida.

This Resolution passed and adopted this 9th day of June 2021.

INDIAN TRAIL IMPROVEMENT DISTRICT

By: Betty Aigne
President

ATTEST:

By: Lynda Upton
Secretary



NOTE: Attach the Proposed Budget that was approved.



INDIAN TRAIL

DISTRICT - DRAINAGE, PARKS & ROADS



Fiscal Year 2022 Budget



Joni Martin - Michael Johnson - Jennifer Hager - Burgess Hanson - Betty Argue - Keith Jordano

Board of Supervisors

Betty Argue, President

Jennifer Hager, Vice President

Joni Martin, Treasurer

Michael Johnson, Assistant Secretary

Keith Jordano, Board Supervisor



Administration

Burgess Hanson, Executive Director
Robert Robinson, Assistant Executive Director
Jose Cabrera, Chief Financial Officer

District Legal

Mary Viator, Esq., District Attorney and District Secretary
Frank S. Palen, Esq., AICP, Assistant District Attorney

District Engineer

Jay Foy, P.E., District Engineer



Established 1957

The Indian Trail Improvement District was created by the Florida Legislature in 1957 as a Chapter 298, F.S., Special District. The original area was known as *Indian Trail Ranches*. The 1957 enabling legislation was strictly for water (canal) management. The District was created for the purpose of reclaiming the lands within its boundaries for water control, water supply, and protecting the land within its boundaries from the effects of water by using the construction and maintenance of canals, ditches, levees, dikes, pumping plants, and other works and improvements. Presently, the District legislative boundaries encompass 110 square miles area with 17,000 agricultural residential and limited commercial properties along with large-scale agricultural production and private equestrian farms. The operational component maintains 164.2 miles of canals, 458 miles of roads and 9 recreational and equestrian parks.

The District is sanctioned to construct, improve and maintain roadways where necessary to provide access to residents and property owners within the boundaries of Indian Trail. The District is also empowered to buy, develop and maintain parks for equestrian and recreational uses. The District has the specific authority to provide utility services within its geographical boundaries.

The Board of Supervisors and staff seek to serve the needs of the citizenry with a safe, secure and healthy environment.



Our Workforce Creed

Character

each Employee shall be honest, confident and use good judgement every day, all day.

Creativity

each Employee shall be objective and innovative to better himself or herself and the District by expanding your knowledge and attitude to approach your daily routines and long-term projects with openness and resourcefulness.

Communication

each Employee shall be open and honest with their colleagues, supervisors, direct-reports and public in a concise, professional manner.

Commitment

each Employee shall be loyal and dedicated to preserving and enhancing the District and our environment for all to enjoy.

Compassion

each Employee shall have balance in life and be considerate of himself or herself and to family, friends, colleagues and the public at-large.

Execution

each Employee shall perform his or her duties in a thoughtful and efficient method with follow-through to ensure that the customer, external or internal, is pleased with the outcome.

Excellence

each Employee shall continually pursue a high standard of productivity and respectfulness to achieve success for the District. "Ok is never Ok."

BUDGET MESSAGE



Dear Members of the Board of Supervisors,

The Year 2021 continued those tough challenges from 2020. The District faces a tough financial reality with only one source of revenue that remains flat regardless of demand on services and infrastructure. While we operate and function like a Special District, the constituency has adopted the perception that we are more than simply, Drainage, Roads and Parks. While Commissioner Melissa McKinlay has been staunch in her advocacy of the District, she is only one vote on the County Commission. There are many external challenges that will impact our road network and ultimately, our quality of life. The Fiscal Year 2022 Budget Recommendation continues addressing this top priority.

The Fiscal Year 2022 (FY22) Total Expenditures for the Operating Budget has decreased to \$12,554,409 from \$13,915,624 in Fiscal Year 2021. There is an important reason for this significant decrease. The staff is not recommending the use of any monies from the Fund Balance to offset the costs of projects and maintenance improvements as has been directed in the past. As a result, the staff recommends an "Per Acre Assessment" increase of approximately \$46.67. This will minimally fund the level of service and projects that are planned for the upcoming fiscal year.

We did increase the personnel expenses to implement a Merit system with up to a 3% increase for high performing employees. This equates to a budget amount of \$108,000. However, it is important to note that the District will probably not spend the entire amount due to turnover, max-out in salary ranges, etc. There is also an increase to the health insurance costs of approximately 10% but due to a freeze in hiring unfilled positions, the total expense decrease is approximately \$100,000. We have limited funding in both the Legal and Engineering categories for this fiscal year. For the specialized law firms who are representing the District in the two (2) lawsuits, there is some funding within the General Fund Budget, but we will need to potentially request the Board of Supervisors make adjustments in FY22 to withdraw funds from the Fund Balance to cover those costs, if necessary.

The Budget Recommendation still focuses the Board's intent to focus on infrastructure improvement but without the same level of funding in the past. We have decreased the level of monies for both non-asphalt and asphalt roadway projects. We are still moving forward with culvert replacements as a top priority. We are no longer funding the \$250,000 to implement traffic calming.

The fund allocation for the Parks and Recreation Department will be operational in focus with no capital upgrades. We are recommending the purchase of a small truck for staff to use since the Department is maintaining parks and facilities throughout the District to a much higher level. Currently, certain staff are using his or her own private vehicle with reimbursement which is costing more annually than purchasing a vehicle that can be used for the next several years with a return on investment within the second fiscal year.

The FY22 Budget Recommendation does include organizational restructuring to be mission focused rather than zone focused. The new structure will also allow both Operations and Parks & Recreation to meet or exceed performance standards without 12 positions (10 full-time in Operations and 2 part-time in Parks). Both of the Parks Specialists 2 positions will also help Operations due to their ability to run equipment. Please refer to the organizational charts on the proceeding pages.

Administration Department

- Change in reporting structure and title changes
 - The Operations Clerk will transfer to report to the Chief Financial Officer. The job title and description will change to a Procurement Specialist. This will not require an increase in salary range
 - The Senior Accountant/Chief Procurement Officer Position will change to Accounting Coordinator/Chief Procurement Officer
 - The Accounts Payable Position title will change to Accounting Specialist. This is to better aligned the duties and responsibilities of the accounts payable function.
 - The Accountant and the Accounting Specialist will report to the Accounting Coordinator/Chief Procurement Officer
 - The Information Technology Specialist will transfer to report to the Executive Director

Operations Department (formerly Operations and Maintenance):

- The Department is losing the term “Maintenance” which is a redundant name to Operations which cover both capital and maintenance functions.
- Reclassification of the Parts Specialist to Mechanic
 - The need to implement more preventative maintenance is a necessity
 - Will assist in off-setting the purchase of new equipment (Fiscal Year 2022)
 - This position will also be able to weld and fabricate metal and steel to help with heavy equipment damage, aging dump trucks, mowing decks, gates, fences and other structures.
- There are several changes to the Department including withdrawing the funds for eight (8) positions including supervisory level positions.
- We will be streamlining the Department to focus on mission critical projects and tasks rather than the zone approach which does not meet financial limitations or service delivery expectations.
- The “Teams” will focus on capital projects, canals, roads management and fleet.
- Yet, we will use a fluid organizational structure that will allow the Chief Operations Officer to adjust the “Teams” to different emergencies or projects if the need arises without much impact on the overall function of the Department and delivery of service to the District’s landowners.
- The new structure will also enable employees to hone their skill sets rather than jumping from one type of maintenance project to another. While cross-training will still be done, there is a level of efficiency that develops which saves time and ultimately money.

The new Operations structure enables staff to focus on:

1. Canals - “Mowing”, “Vegetation Control” and Pump Management”;
2. Capital Improvement - “Roads” (Retros & Millings), “Swale Retro’s” and “Pipe/Culverts”;
3. Roadway Management - “Swale & Unimproved Roads Maintenance”, “Canal Improvement”, “Inspections & Surveys”, “Asphalt & Sidewalks”, “Grading”, “Signs & Striping”; and,
4. Fleet - “Preventative Maintenance (PM)”, “General Maintenance”, “Repairs”, “Bodywork & Fabrication” and “Fuel Management”.

Parks and Recreation Department

- Reclassification “Parks and Recreation Manager” to “Park, Facilities and Recreation Manager”

- The current employee has been saving the District several thousands of dollars by not using outside contractors for facilities maintenance (including plumbing, minor electrical, carpentry, lighting, etc.), landscaping upgrades and works on facilities other than at Parks.
- Park Specialist 2 - Transfer from Operations and Maintenance Department Capital Projects Supervisor
 - There is no fiscal impact to the overall budget.
 - Staff is requesting that the current employee's salary remain in effect even though it is above the salary range with no opportunity for merit.

In closing, it is our honor and pleasure to serve the Board and ultimately, the residents and property owners that call Indian Trail home. Our Finance Department deserves gratitude to our first step in making significant improvements to the transparency and development of the Fiscal Year 2022 Budget Recommendation. The staff leadership team has been very involved in this budget, too. I want to thank the Board for this opportunity to lead such a wonderful group of employees. We are ready for the path forward as set by the Board.

Respectfully submitted,



Bugess Hanson,
Executive Director

Board of Supervisors



Michael Johnson
Asst Secretary



Joni Martin
Treasurer



Betty Argue
President



Jennifer Hager
Vice President



Keith Jordano
Supervisor

Contract District Engineer



Contract Executive Director

Contract District Attorney

1FTE IT Specialist



1FTE Assistant Executive Director/Chief Construction Officer

1FTE Administrative Secretary

1FTE Chief Operating Officer

1FTE Chief Human Resources Officer

1FTE Chief Financial Officer

1FTE Director of Parks and Recreation

1FTE Assistant Director Operation & Maintenance

1FTE Customer Service Representative

1FTE Accounting Coordinator /Chief Procurement Officer

1 FTE Records Retention Coordinator

1 FTE Procurement Specialist

1FTE Park, Facilities & Recreation Manager

2FTE Park Specialist II

1FTE Equestrian Specialist

1FTE Recreation Specialist

6FTE Park Specialist I

1FTE Capital Improvement Supervisor

3 FTE Swale/Improved Road Team

7 FTE Road Unit

9 FTE Pipe Unit

2 FTE Trucking

Team 1

Team 2

Team 1

Team 2

1 FTE Fleet Supervisor

7 FTE MOWING

1 FTE Pump Operation Supervisor

2 FTE Mechanic

1 FTE Assistant Pump Supervisor

1FTE Roadway Management Supervisor

5 FTE Swale/Unimproved Roads Unit

5 FTE incl. 1 FTE Trucking Canal Improvement Unit

2 FTE Inspections, Surveys & Special Permits

3 FTE Asphalt, Sidewalk & Road Team

6 FTE Grader Team

1 FTE Striping and Signage Unit

Team 1

Team 2

Board of Supervisors



Michael Johnson
Asst Secretary



Joni Martin
Treasurer



Betty Argue
President




Jennifer Hager
Vice President



Keith Jordano
Supervisor

Contract
District Engineer



Contract
Executive Director

Contract
District Attorney



1FTE
Chief Operating Officer

1FTE
Assistant Director
Operation & Maintenance

1FTE
Customer
Service
Representative

1FTE
Capital
Improvement
Supervisor

1FTE
Roadway
Management
Supervisor

3 FTE
Swale/
Improved
Road Team

7 FTE
Road Unit

9 FTE
Pipe Unit

2 FTE
Trucking

Team 1 Team 2 Team 1 Team 2

1 FTE
Fleet
Supervisor

7 FTE
MOWING

1 FTE
Pump
Operation
Supervisor

2 FTE
Mechanic

1 FTE
Assistant
Pump
Supervisor

5 FTE
Swale/
Unimproved
Roads Unit

5 FTE incl. 1 FTE
Trucking
Canal
Improvement
Unit

2 FTE
Inspections,
Surveys &
Special
Permits

3 FTE
Asphalt,
Sidewalk &
Road Team

6 FTE
Grader Team

1 FTE
Striping and
Signage Unit

Team 1 Team 2

Board of Supervisors



Contract
District
Engineer



Contract
District
Attorney



Contents

UNDERSTANDING THE BUDGET	14
Overview of the Budget and Debt	14
Fund Balance Policy	14
Additional Revenue	14
Debt	14
BACKGROUND AND ORGANIZATIONAL STRUCTURE	15
Financial Structure	16
Governmental Fund Types:	16
Financial and Budget Policies	16
Fiscal Year 2022 Budget Calendar	17
Specific Policies	18
BUDGET OVERVIEW	19
Special Revenue Fund Budget Comparison	20
Special Revenue Fund Assessment	21
Debt Service Fund Budget Comparison	21
DEPARTMENT SUMMARY	22
Administration	22
Operations	23
Stormwater, Aquatics & Mowing	24
M1 Basin and M2 Overview	24
Parks and Recreation Department	26

UNDERSTANDING THE BUDGET



Indian Trail Improvement District (District) is funded by special assessments collected through the Palm Beach County Office of the Tax Collector. Each acre or part thereof is assessed based on the services provided to the property. The District is comprised of multiple “Units of Development” which have varying levels of service and assessments. Non Ad-Valorem assessments require developed and undeveloped acres to be assessed by the District at the same level.

Each year, the District prepares a budget for the upcoming fiscal year (October 1 through September 30). This represents the culmination of District efforts to produce a balanced budget and outlines the District’s spending guidelines for approval by the Board. It contains supplementary information providing the landowners of the District with a better understanding of the budget and where funds are to be spent. Preceding the adoption of the budget, the District will hold a Board Workshop and Public Hearing, make a presentation to the Acreage Landowners Association, and post the Budget to the website. The District continues to expand outreach efforts to provide the constituents with an opportunity for input into the Budget’s formulation.

Overview of the Budget and Debt

As a special district, Indian Trail assesses for services or benefits provided to specific geographic areas. The Department Managers received clear instructions to review each budget line item carefully with emphasis on fiscal responsibility.

Fund Balance Policy

The District has a very detailed fund balance policy that was updated in FY 2012 pursuant to the adoption of Accounting Statement GASB 54. During the preparation of this budget, each unit will be individually analyzed, to determine if the unit has either deficit or excess fund balances. In the case of fund balance deficits, the residents will be assessed to bring fund balance up to the minimum threshold over a period of three years. If there is an excess, the unit will be analyzed to determine the best use of these funds (options include adding capital projects, adding road projects, and reducing future assessments) according to Board policy.



Additional Revenue

The District continues to apply for grants as available. Grants are by definition direct monetary assistance to undertake a specific project or program and to assist in solutions to identified problems within a community. Grants come from federal, state, and private resources. The District charges fees for services provided to residents. The revenue assists the District to offset costs incurred by the District.

Debt

The budget process involves Staff working with professional consultants regarding projects as well as ongoing maintenance and operations of existing capital improvements and programs.

There are two bonds that the District continues to service. The 2005 R2 Bond Road maturing in the year 2022 and the 2015 Unit 18 Bond maturing in the year 2031.

BACKGROUND AND ORGANIZATIONAL STRUCTURE



Indian Trail Improvement District (the District) was created pursuant to Chapter 57-646, Florida Statutes, in 1957 for the purpose of reclaiming the lands within its boundaries for water control and water supply purposes, and to protect the land from the effects of storm water by means of the construction and maintenance of canals and other drainage works and improvements. In addition, the District is empowered to construct, improve and maintain roadways and roads necessary to provide access to and efficient development of certain areas and to construct and maintain recreation areas and facilities.

Through September 30, 2002, the District was governed by an elected board of seven supervisors, (the Board) who, prior to 1988, were not required to be residents of the Palm Beach County nor owners of land or property within the District. In 1988, the District's enabling legislation was amended, and the Board was provided the authority to adopt a plan which defined and established urban single member districts in the activated units of development for the purpose of effecting an orderly transfer of control of the Board of Supervisors to owners of land or property and residents within the urban single member districts. For the period ending September 30, 2002, the Board was composed of six (6) urban and one (1) non-urban member.

During the fiscal year ended September 30, 2002, the District's legislation was amended and codified pursuant to Chapter 2002-330, Laws of Florida, Acts of 2002. This legislation amended the election procedures, as well as the qualifications of the Supervisors. As a result of related ballot referendums, the Board was reduced to five (5) Supervisors, who are now elected on a one-person, one-vote basis. (Previously, the Supervisors were elected on a one-acre, one-vote basis.) The Supervisors must be qualified electors of the District and reside within the boundaries of an activated unit of the District and shall maintain such residency throughout the term of office.

The Indian Trail Improvement District currently encompasses over 110 square miles within its legislative boundaries with close to 20,000 properties. The Indian Trail Improvement District is funded by special assessments collected through Palm Beach County's Tax Collector's Office. Each acre or part thereof is assessed based on the services provided to the property. The District is comprised of "Units of Development" which have varying levels of service and assessments. Assessments (Non-Ad Valorem) require developed and undeveloped acres to be assessed by the District at the same level. These assessments are not ad valorem taxes or millage taxes that vary depending on the appraised value of the property.

Assessments are levied on November 1 of each year, or as soon thereafter as the ad valorem tax roll is certified by the County Property Appraiser and delivered to the Tax Collector. All unpaid assessments levied November 1 become delinquent April 1 of the following year. Discounts are allowed for early payment at a maximum rate of 4%. Assessment revenues are recognized when they become available. Delinquent assessments are considered fully collectible and therefore no allowance for uncollectible assessments is provided.

The District's enabling legislation provides that the District may undertake District-wide projects, and, in addition, the owners of a majority of the acreage within a particular portion of the District may petition the Board of Supervisors to designate that portion of the District as a Unit of Development for the purposes of constructing and maintaining a water management system. After formation and approval by the Board of Supervisors of the District, financing can be obtained for the purpose of constructing the water management system. Repayment of indebtedness for that purpose will then be secured by assessments on the lands.

Financial Structure

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which is comprised of assets, liabilities, fund equity, revenues and expenditures or expenses. Government resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are reported by classification in the accounting system and on the District's financial statements as follows:

Governmental Fund Types:

Special Revenue Fund – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. General maintenance assessments are distributed into the Units of Development based on the services to be provided to that unit. Expenditures are also allocated to each Unit of Development within this fund as monies are spent on these services.

Debt Service Fund – used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Financial and Budget Policies

All governmental funds are accounted for using the modified accrual basis of accounting. This means that revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenses are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

State of Florida Statutes require that, for each fiscal year, a special district make appropriations which will not exceed the amount to be received from taxation and other revenue sources. The District annually adopts operating budgets for the special revenue and debt service funds.

A balance must be attained between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

A comprehensive annual financial plan is prepared for all funds expended by the District. Inclusion of all funds in the financial planning process enables the Board, the Executive Director, staff and the public to consider all financial aspects of the District's operations when preparing, modifying, and monitoring the plan.

The procedures for establishing budgetary data are as follows:

- In May of each year, the Executive Director submits a proposed operating budget to the Board for the fiscal year commencing the following October 1. The proposed budget includes expenditures and the means of financing them.
- Public Workshops are held to discuss projects and alternatives.
- Public hearings are conducted to obtain landowner comments.
- Prior to September 1, the budget is legally adopted by the Board.

Fiscal Year 2022 Budget Calendar

Date	Activity
March 8, 2021	Distribute Budget Worksheet Packages to District Staff
March 22, 2021	Budget Packages due to Finance Department
April 1, 2021	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Dept. Directors, CFO and Consultants
April 12, 2021	First Release of estimated values by Property Appraiser of 2022 Tax Roll data for Non-Ad Valorem (NAV) Assessment Roll
April 15 - 30, 2021	Analysis of changes in NAV Assessment Roll
May 12, 2021	Budget Workshop - Presentation of Draft Budget to Board of Supervisors by Executive Director and CFO (6:00 PM)
May 26, 2021	Public Hearing: Fiscal Year 2022 (FY22) Budget-All Units 7 PM (for residents - Board Members do not need to attend)
June 9, 2021	Presentation of FY22 Resolution, Budget and Assessments Rate for approval by Board of Supervisors via Resolution During Regular Board Meeting
July 26, 2021	Deadline for submittal of FY22 Budget Assessments to Palm Beach County Property Appraiser/ISS
August 18, 2021	Board of Supervisors Meeting for Final Approval and Certification of Assessment Roll and FY22 Budget (if needed)
September 15, 2021	Deadline for Certification of Final NAV Tax Roll to the Tax Collector (via ISS)
October 1, 2021	Fiscal Year 2022 Approved Budget is implemented

NOTE:

Original Calendar approved by the Board on February 17, 2021

Calendar Revisions approved by the Board on March 31, 2021

Last minute changes made that due to time constraints did not allow for Board approval

Specific Policies

Budgets are adopted by specific District function on an object of expenditure level. The Objects of Expenditure are:

- Personal Services
- Operating Expenditures
- Capital Outlay
- Debt Service

Transfers within an object of expenditure are approved at the administrative level. Transfers between objects of expenditure require Board of Supervisor approval. The Board must hold a public hearing for any transfer which exceeds the amount of an object of expenditure by 10%.

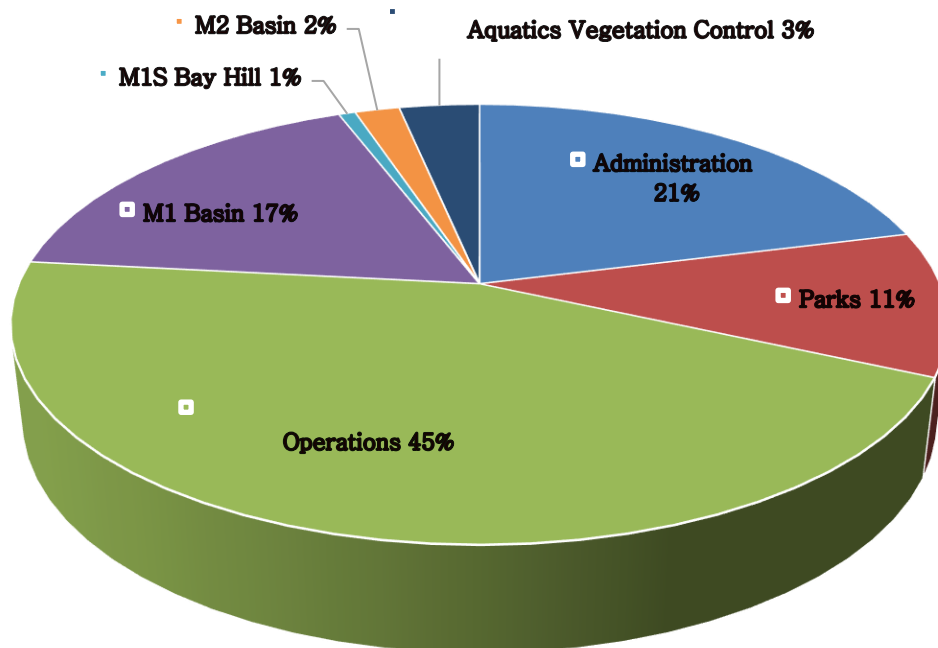
- Budgets are adopted on a basis consistent with generally accepted accounting principles.
- All appropriations lapse at fiscal yearend unless specifically designated by the Board to be carried forward to the subsequent year.
- The Special Revenue Fund is supported by special assessments and intergovernmental revenues. Expenditures in this fund are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by specific program regulations.
- The District observes a cash management policy which provides guidelines for the prudent investment of cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash.
- The District will maintain reserves to provide a sufficient cash flow for financial needs at all times and to offset significant economic downturns.
- The District will confine long-term borrowing to capital improvements that cannot be financed from current revenues or reserves. The District will publish and distribute an official statement for each bond issued. The District will maintain good communications with bond rating agencies about its financial condition. The District will follow a policy of full disclosure on every financial report and bond prospectus. The District will not issue notes to finance operating deficits.

BUDGET OVERVIEW

For Fiscal Year 2022, the Budget Recommendation includes \$14.3 million of total expenditures in Operations and Debt Service. The operational costs are estimated at \$12.6 million. The debt service is \$1.7 million. The following table summarizes expenditures by function within each fund. Administration includes Board of Supervisors, Administration (Executive Director and 2 Staff), Finance, Human Resources, Information Technology, Legal and the District Engineer. Stormwater and Aquatics expenditures are independent calculations to maintain the unit and basin designations. However, the Stormwater and Aquatics staffing and command structure are now within the Operations and Maintenance Department.

Expenditures	Governmental Funds		
	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
Administration			
Personnel	\$1,339,317	\$0	\$1,339,317
Operating	1,304,012	0	1,304,012
Capital Outlay	20,000	0	20,000
Sub-Total	2,663,329	0	2,663,329
Parks & Recreation			
Personnel	834,495	0	834,495
Operating	473,209	0	473,209
Capital Outlay	20,000	0	20,000
Sub-Total	1,327,704	0	1,327,704
Operations			
Personnel	2,892,000	0	2,892,000
Operating	2,744,938	0	2,744,938
Capital Outlay	0	0	0
Sub-Total	5,636,939		5,636,939
Stormwater & Aquatics			
Personnel	1,435,411	0	1,435,411
Operating	1,491,026	0	1,491,026
Capital Outlay	0	0	0
Sub-Total	2,926,437	0	2,926,437
Debt Service	0	1,734,250	1,734,250
TOTAL	\$12,554,409	\$1,734,250	\$14,288,659

Special Revenue Fund Budget Comparison			
Expenditures	Budget Fiscal Year 2021	Budget Fiscal Year 2022	Increase (Decrease)
Administration	\$2,617,388	\$2,663,329	\$45,941
Parks	1,332,168	1,327,704	(4,463)
Operations	8,174,305	5,636,939	(2,537,366)
M1 Basin	1,138,837	2,192,723	1,053,886
M2 Basin	405,081	229,953	(175,128)
M1S (Bay Hill)	20,000	86,000	66,000
Aquatics Vegetation Control	227,845	417,761	189,916
Stormwater & Aquatics	1,791,763	2,923,676	\$1,131,913
Total Expenditures	\$13,915,624	\$12,554,409	(\$1,361,215)



Special Revenue Fund Assessment		
Expenditures	FY21 Recommendation	FY22 Budget
Total Expenditures	\$13,915,624	\$12,554,409
Plus: Discounts/Commissions	723,612	\$652,829
Adjustment of Reserves		
Less: Carry-forwards (FY20)	(\$2,079,334)	
Less: Revenues	(305,000)	(300,000)
Special Revenue Fund Assessment	\$12,254,902	\$12,907,238

Debt Service Fund Budget Comparison			
Debt Service	FY21	FY22	Increase (Decrease)
Unit 18 (Maturity - August 2031)	\$594,475	\$595,988	\$1,513
R2 Road Paving (Maturity - August 2022)	1,141,575	1,138,263	(3,313)
Unit 17 Bond (Maturity - August 2021)	\$33,843	\$0	(33,843)
Total Expenses	\$1,769,893	\$1,734,250	(\$35,643)

DEPARTMENT SUMMARY

Administration

The Executive Director serves as the chief administrative officer and is appointed by the Board of Supervisors. The Executive Director is responsible for the execution of policies, directives and legislative action of the District as stipulated by the Florida Statutes. The Executive Director also interacts with other government and agency representatives and staff to achieve the District's objectives and promote constructive relationships for the benefit of the District. The Executive Director and Assistant Executive Director are responsible for the direction, control and coordination of all operations, administration functions and special projects for the District. The Assistant Executive Director serves as the chief construction officer and is hired by the Executive Director. The Assistant Executive Director is responsible for construction management, capital project oversight and quality control measures for all construction activities carried out by the District or its contractors.

The Administration Department centralizes the District Executive Leadership Team (ELT) that consists of the Executive Director, Assistant Executive Director, Chief Human Resources Officer, and all Operating Department Directors and Assistant Director. The Executive Leadership Team executes the Board policies and directives in an objective and financially sound manner. The ELT develops and oversees the preparation of the annual operating and capital budget, supervises the expenditure of appropriated funds, and is responsible for the employment and discharge of personnel to ensure that the affairs of the District are conducted in the most efficient and effective manner possible to benefit the property owners of the District. The ELT also conducts continuous evaluations of the District's internal controls and financial operations to help ensure the integrity of the District's financial records through the annual external audit by certified public accountants.

A primary goal of this office is to promote and maintain a safe, pleasant environment throughout the District by providing public services through effective, efficient management and execution of policies established by the Board of Supervisors and to identify and address concerns and problems in accordance with legislative guidelines.

The IT Specialist continues to be a key part of moving the District into the 21st Century technology realm. One of the focus point is the continuation of developing an information technology plan that focuses on a new financial accounting software system to include purchasing and payment modules.

Finance Department

The Finance Department provides financial management, audit control, purchasing oversight, accounts payable and receivable. The Accountant Coordinator serves as the Chief Purchasing Officer who is responsible for compliance with the Purchasing Policy and development of procedures and internal controls that meet the parameters and expectations set by the Board of Supervisors.

The Finance Department also includes the Records Retention Coordinator. The records retention function includes the process to convert all paper documentation into digital files for better retrieval and storage.

Human Resources Department

The Human Resources Department provides the District with a comprehensive package of Human Resource Management Services including:

- Policy and Procedure Development
- Organizational Development
- Employment Services
- Employee Benefits
- Employee Relations
- Staff Training and Development

- Equal Opportunity Assurance
- Risk Management

The Human Resources Department strives to professionally promote a positive image of the District, thereby attracting most qualified candidates with a desire to become and remain an integral part of the District. The department will also work with the Finance Department regarding the payroll system and a new human resources module.

Operations

The Department of Operations provides an efficient, highly productive, capital project construction and maintenance programs. to improve maintenance standards and techniques and to provide efficient infrastructure for the District. The Director serves as chief operations officer.



The Department maintains approximately:

- 459 total miles of total roadways
 - 389 miles of unimproved roads
 - 70 miles of paved or stabilized roads
- 62 miles of sidewalks
- 983 miles of swales.

The Department is responsible for grading and maintaining these roads along with ensuring proper drainage. The District is divided into zones. The unimproved road system is graded once every two weeks. During regular operations, the teams are responsible for any inspections of various driveway and gate permits. A major priority is replacing old street and stop signs in all zones in conjunction with Palm Beach County.

During the dry months of winter, especially over the holidays, we reassign the CIP and Culvert Crews to work on canal restoration and clearing. First, the roads tend to have more traffic due to the seasonal nature of surrounding communities like Wellington. Second, our canal water levels will likely be lower to allow dredging and other construction access.



Stormwater, Aquatics & Mowing



The Stormwater, Aquatics and Mowing operation includes:

- 4 Pump Stations
- 18 Control Structures
- 14 Major Canal Crossings
- M1 Basin-Upper 11.25 sq. miles/Lower 17 sq. miles
- M2 Basin-East 2.3 sq. miles/West 4 sq. miles
- Tractors with flat mowing decks
- Tractors with boom mowers

M1 Basin and M2 Overview

Maintain fourteen (14) major canal crossings, four (4) pump stations, and eighteen (18) control structures within the District.

Pump Station 1 has 2 pumps (11 and 12), 1 generator, 2 buildings, and a telemetry system.

Pump Station 2 has 3 pumps (21, 22, 23), 1 generator, 2 by-pass structure, and a telemetry system.

Pump Station 3 has 5 pumps (31, 32, 33, 34, 35), 2 generators, a telemetry system, and 3 structures including the L-8.

Pump Station 4 has 4 pumps (1 electric, 2 diesel, and 1 backup submersible) a telemetry system, and flap gates.

The M1 Basin is split into two sub-basins: Lower and Upper

- Lower Basin = 11.25 square miles
- Upper Basin = 17 square miles

The M1 Basin can discharge surface water to the L-8 Canal or the C-51 Canal

- Pump discharge to the L-8 (via impoundment)
- Gravity discharge to the C-51

Discharge from the M1 Basin to the L-8 Canal is limited to ¼" per day. The M1 Basin Impoundment is used to store excess storm water runoff and control the discharge rate to the L-8 Canal. Discharge to the C-51 Canal is only allowed under specific circumstances ("conditional") and with permission from SFWMD.

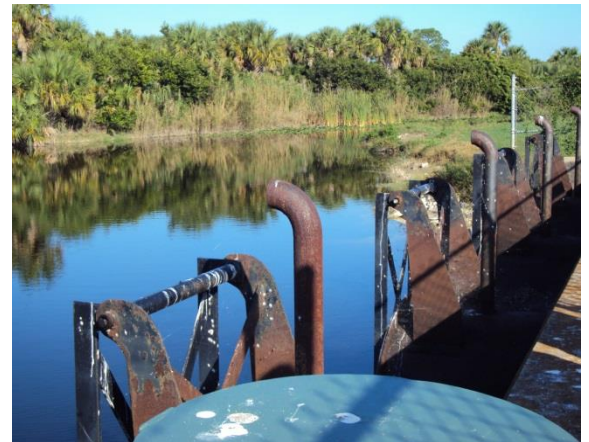
Operational Target Water Levels (feet)

- Dry Season (Nov - Apr): lower 17, upper 17
- Transition (May): lower 15.5, upper 16
- Wet Season (June-Oct): lower 15, upper 16

The M2 Basin is split into two areas: East and West

- East = 2.3 square miles
- West = 4 square miles

- East
 - 10 independent sub-areas
 - One gravity outfall per sub-area discharges into the M2 Canal
- West



- Two gravity outfalls discharge into the M2 Canal
- An internal pump station pumps into an impoundment to temporarily store excess storm water runoff

The M2 Canal is operated by Seminole Improvement District with agreement to allow discharge from the M2 Basin.

- Operational Target Water Levels (feet)
 - Year Round: West: 17.5, East sub areas vary from 15.2 to 16.5
 - Canal levels are not manipulated except for Pre-Storm draw downs



Aquatic & Mowing

Responsible for maintenance of the Basin District's 164.25-mile canal system. This water system provides drainage protection throughout the 38 square miles of active units within the District. The operation includes a contract for both chemical application and biological weed control through annual grass carp infusions. The in-house mowing team is responsible for the vegetative control of roadway swales and canal tops and banks. In FY20, the Board approved the purchase of the Alamo Maverick boom mower which it has enhanced our crew's ability to mow the steeper canal banks especially the M0 and M1 Canals.



Parks and Recreation Department



The Parks and Recreation Department's objective is to enrich the quality of life for the residents and visitors of Indian Trail Improvement District by providing significant recreational opportunities in exemplary park environments. The Parks and Recreation Department is responsible for maintaining the District operated parks, and facilities, as well as all equipment needed for events and programs. The Parks and Recreation Department also provides administrative support to local user groups, Board recognized recreational providers and local schools in matters that relate to Parks and Recreation.

The Parks and Recreation Department is budgeted to maintain 10 parks totaling approximately 75 acres located throughout the District, which includes 3 open air equestrian arenas, equestrian trails, 13 athletic fields, 16 playing courts, 9 playgrounds, 18 restrooms, 1 amphitheater, 1 track, 2.5 miles of fitness trails, a racquetball court, tennis courts, basketball courts, volleyball courts, pavilion areas and a fishing pier.

Parks

- Turf maintenance including mowing, aerating, veticutting, repair, fertilization, herbicide, pesticide and hand weed for Bermuda and Bahia turf.
- Baseball / softball field maintenance including:
 - Dragging, watering and reconstructing the infields
 - Repairing and maintaining the pitching mounds
 - Installing, painting and inspecting the bases
 - Cleaning and repairing the dugouts
 - Repairing and maintaining the fences
- Parking lot maintenance includes sweeping, clearing and patching.
- Facilities maintenance including:
 - Pressure cleaning park pavilions, walkways, athletic courts and facilities
 - Painting park pavilions, exercise equipment, athletic courts, and facilities
 - Electrical repairs, replacements and new installs for sport lighting structures, CGFI outlets, video surveillance, video conferencing and facility LED lighting upgrades
 - Plumbing replacement and repairs to bathrooms and irrigation systems
 - Roofing repairs to dugouts and pavilions
 - Repairs to concrete walkways
 - A/C repairs and general maintenance at all facility locations
- Trash control including emptying, cleaning and pick up.



- Scoreboard and lighting maintenance including repairing and installing bulbs, replacing controllers and repair of damage from lightning
- Play/Fitness equipment including repairing, raking, sweeping, cleaning, maintaining surface materials and preventive maintenance.
- Trees and shrubs maintenance including removing, installing, watering, fertilization, mulching and pruning.
- Opening and closing of parks.
- Irrigation maintenance including: repairing and inspecting sprinklers heads, pumps and valves.
- Remove, repair and or clean acts of vandalism.
- Vehicle and equipment cleaning, maintenance and repairing.
- Equestrian arenas, round pen and barn maintenance including: dragging and reconstructing (Equestrian Division).
- Maintain equestrian trails with oversight by the Equestrian Specialist, and in conjunction with Operations & Maintenance Department
- Staffing for special events including park events, District activities and new construction assistance.

Recreation

- Programs- Staff will be creating, planning and implementing programs throughout the year such as:
 - Archery Clinics
 - Fishing Clinics
 - Mommy and Me Classes
 - Buddy (Special Needs)
 - Senior Classes (Open Game Day)
 - Fitness style Classes (Yoga, Walking club, etc.)
- Special Events- Staff will be creating, planning and implementing events throughout the year such as:
 - Open Fishing
 - Halloween at Citrus Grove
 - Holiday Parade
 - Pop Up Park Events
 - Food Trucks in the Park
 - Horse Shoe Tournament



Equestrian



- Equestrian arenas, round pen and barn maintenance including dragging and reconstructing (cross-train Parks Division for 7-day coverage)
- Manage equestrian trails including maintenance levels (Parks Division and Operations & Maintenance)
- Series and Programs
 - Barrel Racing Clinics
 - Trail Rides
 - Game Show Series
 - Lunch and Learn Series
 - Timed Exhibition Day
- Weekly Equestrian Drop-In Practice
 - Every Sunday & Tuesday



**FISCAL YEAR 2022 BUDGET
ADDITIONAL INFORMATION**

INDIAN TRAIL IMPROVEMENT DISTRICT
Unit Assessments Per Acre - Maintenance and Debt

Unit	FY 2021	FY 2022	Difference	% Inc /(Dec)
1	\$ 561.00	607.67	46.67	8%
1A	\$ 561.00	607.67	46.67	8%
2	\$ 561.00	607.64	46.64	8%
2 Debt	\$ 69.57	69.90	0.33	0%
2A	\$ 561.00	607.64	46.64	8%
2A Debt	\$ 111.31	111.84	0.52	0%
3	\$ 561.00	607.38	46.38	8%
3 Debt	\$ 73.67	74.01	0.34	0%
3A	\$ 561.00	607.38	46.38	8%
3A Debt	\$ 117.87	118.42	0.55	0%
4	\$ 561.00	607.92	46.92	8%
4 Debt	\$ 70.36	70.69	0.33	0%
4A	\$ 561.00	607.92	46.92	8%
4A Debt	\$ 112.58	113.10	0.53	0%
5	\$ 561.00	607.79	46.79	8%
5 Debt	\$ 71.83	72.16	0.34	0%
5A	\$ 561.00	607.79	46.79	8%
5A Debt	\$ 114.92	115.46	0.54	0%
6	\$ 556.63	549.11	(7.53)	-1%
6A	\$ 556.63	549.11	(7.53)	-1%
7	\$ 561.00	607.68	46.67	8%
7 Debt	\$ 71.95	72.29	0.34	0%
7A	\$ 561.00	607.68	46.67	8%
7A Debt	\$ 115.12	115.66	0.54	0%
9	\$ 561.00	607.36	46.36	8%
9 Debt	\$ 74.05	74.39	0.35	0%
9A	\$ 561.00	607.36	46.36	8%
9A Debt	\$ 118.48	119.03	0.55	0%
10	\$ 561.00	607.88	46.88	8%
10 Debt	\$ 71.14	71.48	0.33	0%
10A	\$ 561.00	607.88	46.88	8%
10A Debt	\$ 113.83	114.36	0.53	0%
12A	\$ 556.63	549.43	(7.20)	-1%
12B	\$ 556.63	549.43	(7.20)	-1%
12C	\$ 556.63	549.43	(7.20)	-1%
13	\$ 561.00	605.53	44.52	8%
13 Debt	\$ 69.99	70.32	0.33	0%
13A	\$ 561.00	605.53	44.52	8%
13A Debt	\$ 111.99	112.51	0.52	0%
14	\$ 561.00	606.39	45.39	8%
14 Debt	\$ 71.99	72.32	0.34	0%
14A	\$ 561.00	606.39	45.39	8%
14A Debt	\$ 115.18	115.72	0.54	0%
17 - Crestwood	\$ 101.08	140.58	39.50	39%
17 Debt - Crestwood	\$ 179.81	-	(179.81)	-100%
18 G - Madison Green Golf Course	\$ 11.92	16.42	4.50	38%
18G Debt - Madison Green Golf Course	\$ 169.96	150.87	(19.09)	-11%
18R - Madison Green Resid	\$ 32.92	45.35	12.43	38%
18R Debt - Madison Green Resid	\$ 469.35	416.63	(52.72)	-11%
18RD - Madison Green Resid (.22+)	\$ 65.84	90.70	24.85	38%
18RD Debt - Madison Green Resid (.22+)	\$ 938.70	833.27	(105.43)	-11%
19A - Shoppes at Indian Trail	\$ 191.20	262.37	71.17	37%
M1S - Stonewall / Bay Hill	\$ 243.73	378.96	135.24	55%
M2D - Dellwood	\$ 175.67	183.62	7.95	5%
M2L - Las Flores Ranchos	\$ 175.67	183.62	7.95	5%
7M - Vila Nursery	\$ 180.03	241.89	61.86	34%
1H - Acreage Pines	\$ 193.92	262.37	68.45	35%
2K - Rustic Lakes/Kramer	\$ 180.03	241.89	61.86	34%

Notes

1. For Units 1 thru 14, "A" indicates "on pavement". Note that Unit 12 does not follow this system.
2. Unit 18 residential amounts are "per 0.22-acre increments" and not "per actual acre".



INDIAN TRAIL
DISTRICT - DRAINAGE, PARKS & ROADS



Fiscal Year 2022
Line Item Summary

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-1-50110	Wages, Executive Director	\$174,720	\$168,000	\$152,857	\$122,731
100-1-50120	Wages, Other	680,055	595,905	619,592	483,418
100-1-50130	Wages, Board of Supervisors	33,600	33,600	33,410	33,790
100-1-50140	Overtime	20,000	22,149	25,637	0
100-1-50210	PAYROLL TAXES	67,961	61,009	58,631	52,272
100-1-50220	RETIREMENT	149,633	67,549	133,794	78,251
100-1-50230	EMPLOYEE INSURANCE	188,041	177,171	147,606	112,081
100-1-50240	WORKER'S COMP INSURANCE	21,307	14,972	0	0
100-1-50250	REEMPLOYMENT TAX	1,000	1,000	0	2,996
100-1-50310	ATTORNEY FEES	350,000	350,000	527,785	336,370
100-1-50311	PLANNING FEES	0	0	0	11,750
100-1-50312	ENGINEERING FEES	300,000	300,000	433,178	257,093
100-1-50317	ATTORNEY - HUMAN RESOURCES	30,000	75,000	67,207	73,725
100-1-50320	ACCOUNTING & AUDITING FEES	70,000	65,200	63,250	57,100
100-1-50324	COMPUTER PROGRAMMING & MAINTENANCE	145,900	90,000	102,769	59,011
100-1-50335	R3 Unit of Dev Expenses	0	70,000	40,752	58,253
100-1-50340	CONTRACTUAL SERVICES-PROFESSIONAL	148,400	121,358	116,429	64,173
100-1-50341	CONTRACTUAL SERVICES - JANITORIAL	8,000	1,500	4,753	3,344
100-1-50342	DEPUTY SHERIFFS	35,000	45,000	44,452	61,323
100-1-50343	CONTRACTUAL SERVICES-OTHER	41,000	35,000	25,294	14,316
100-1-50400	TRAVEL	9,500	26,000	13,999	4,472
100-1-50403	BOS - EXPENSES	0	0	0	20,256
100-1-50405	MEETINGS/MEALS	1,000	500	0	438
100-1-50410	TELEPHONES & COMMUNICATIONS	54,500	55,000	31,678	25,212
100-1-50412	POSTAGE & DELIVERY	500	1,600	3,584	3,211
100-1-50430	UTILITIES	6,500	6,000	6,101	5,833
100-1-50431	TRASH PICKUP	0	625	274	639
100-1-50440	EQUIPMENT RENTAL, SHORT-TERM	0	500	0	(54)
100-1-50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	16,000	10,000	9,904	8,854
100-1-50450	GENERAL INSURANCE	47,651	41,000	3,595	45,057
100-1-50456	LEGAL SETTLEMENTS	0	0	1,128	0
100-1-50460	REPAIRS & MAINTENANCE - EQUIPMENT	0	500	507	0
100-1-50462	REPAIRS & MAINTENANCE - BUILDING	9,100	15,000	19,041	8,901
100-1-50470	PRINTING, SIGNAGE & FORMS	500	1,200	474	725
100-1-50480	PUBLIC RELATIONS, LEGAL NOTICES	7,500	4,000	6,881	3,918
100-1-50490	CHARGES AND FEES	6,500	12,000	6,656	1,759
100-1-50492	RECORDS MANAGEMENT	8,000	8,500	6,753	9,079
100-1-50510	OFFICE SUPPLIES	9,000	25,000	20,902	17,950
100-1-50511	COMPUTER SUPPLIES	0	350	0	0
100-1-50512	JANITORIAL SUPPLIES	400	500	0	7

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-1-50516	EMPLOYEE RECOGNITION	3,000	7,500	2,698	2,277
100-1-50523	OPERATING MATERIALS & SUPPLIES	0	500	3,237	31
100-1-50524	SAFETY SUPPLIES	0	500	0	0
100-1-50525	UNIFORMS	0	1,200	1,348	250
100-1-50528	DYED DIESEL FUEL	0	0	0	224
100-1-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	2,760	10,000	9,019	9,101
100-1-50541	EDUCATION & TRAINING	10,000	15,000	3,240	477
100-1-50644	CAPITAL OUTLAY-computer equipment	20,000	80,000	8,249	4,017
100-1-50827	Reimbursable Expenses	(13,699)	0	39,901	91,977
100-1-50828	Reimbursable Expenses-Insurance	0	0	59,389	0
100-1-59999	Bad Debt Expense	0	0	(11,825)	17,278
100-2-50120	Wages, Other	550,715	563,023	467,007	461,237
100-2-50140	OVERTIME	20,000	25,000	29,188	0
100-2-50210	PAYROLL TAXES	42,130	43,071	36,779	32,526
100-2-50220	RETIREMENT	55,072	47,688	51,021	42,401
100-2-50230	EMPLOYEE INSURANCE	149,533	153,548	105,454	97,140
100-2-50240	WORKER'S COMP INSURANCE	17,045	12,975	15,341	19,126
100-2-50250	REEMPLOYMENT TAX	0	1,000	0	0
100-2-50310	ATTORNEY FEES	0	0	5,805	8,708
100-2-50312	ENGINEERING FEES	0	0	11,513	0
100-2-50324	COMPUTER PROGRAMMING & MAINTENANCE	0	0	0	71
100-2-50340	CONTRACTUAL SERVICES-PROFESSIONAL	0	3,000	0	345
100-2-50341	CONTRACTUAL SERVICES - JANITORIAL	5,000	9,500	14,606	11,876
100-2-50343	CONTRACTUAL SERVICES-OTHER	21,000	30,000	6,335	7,307
100-2-50348	WATER QUALITY SAMPLING	600	1,500	0	1,200
100-2-50400	TRAVEL	0	1,000	0	0
100-2-50405	MEETINGS/MEALS	1,500	2,500	0	0
100-2-50410	TELEPHONES & COMMUNICATIONS	0	0	8,435	7,600
100-2-50430	UTILITIES	125,000	95,000	57,656	84,357
100-2-50431	TRASH PICKUP	47,000	40,000	24,008	27,563
100-2-50440	EQUIPMENT RENTAL, SHORT-TERM	2,000	5,000	1,289	3,338
100-2-50450	GENERAL INSURANCE	49,433	46,022	31,719	69,833
100-2-50460	REPAIRS & MAINTENANCE - EQUIPMENT	5,000	4,000	3,375	3,070
100-2-50461	REPAIRS & MAINTENANCE - VEHICLES	2,550	4,200	4,715	1,979
100-2-50462	REPAIRS & MAINTENANCE - BUILDING	8,600	5,500	10,505	20,794
100-2-50463	REPAIRS & MAINTENANCE - IRRIGATION	0	750	428	996
100-2-50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	164,400	100,000	86,912	75,195
100-2-50470	PRINTING, SIGNAGE & FORMS	2,500	1,100	1,524	1,106
100-2-50480	PUBLIC RELATIONS, LEGAL NOTICES	10,000	15,000	12,910	6,415
100-2-50490	CHARGES AND FEES	1	50	1,501	(4)

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-2-50510	OFFICE SUPPLIES	700	3,000	2,954	36
100-2-50512	JANITORIAL SUPPLIES	8,000	3,000	3,500	3,504
100-2-50516	EMPLOYEE RECOGNITION	0	0	0	406
100-2-50519	Lubricants and Fluids	0	0	0	110
100-2-50520	GASOLINE	15,000	18,500	18,151	16,443
100-2-50523	OPERATING MATERIALS & SUPPLIES	0	400	9,174	2,199
100-2-50524	SAFETY SUPPLIES	700	700	86	22
100-2-50525	UNIFORMS	3,875	3,000	4,121	4,740
100-2-50526	CHEMICALS	0	7,500	6,152	9,103
100-2-50529	TOOLS	0	0	0	244
100-2-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	350	640	0	0
100-2-50541	EDUCATION & TRAINING	0	0	134	386
100-2-50630	CAPITAL OUTLAY-park improvements	0	85,000	1,881,530	1,407,609
100-2-50642	CAPITAL OUTLAY-equipment and machinery	0	0	32,550	0
100-2-50640	CAPITAL OUTLAY-vehicles	20,000	0	0	0
100-3-50120	Wages, Other	1,742,198	2,975,049	1,734,213	125,800
100-3-50125	Wages, Mechanics	0	0	0	156,056
100-3-50140	OVERTIME	150,000	81,577	86,762	0
100-3-50210	PAYROLL TAXES	133,278	227,591	126,009	170,154
100-3-50220	RETIREMENT	217,546	251,987	152,261	204,836
100-3-50230	EMPLOYEE INSURANCE	583,211	838,607	486,830	547,744
100-3-50240	WORKER'S COMP INSURANCE	65,767	70,866	74,951	43,033
100-3-50250	REEMPLOYMENT TAX	0	1,000	7,110	3
100-3-50312	ENGINEERING FEES	0	21,000	0	20,114
100-3-50314	Surveying Supplies	7,900	15,000	12,871	9,895
100-3-50324	COMPUTER PROGRAMMING & MAINTENANCE	0	0	11,659	3,177
100-3-50340	CONTRACTUAL SERVICES-PROFESSIONAL	0	5,000	0	5,494
100-3-50341	CONTRACTUAL SERVICES - JANITORIAL	11,900	6,400	14,483	5,873
100-3-50343	CONTRACTUAL SERVICES-OTHER	22,000	23,000	24,808	21,082
100-3-50400	TRAVEL	2,500	4,500	1,831	0
100-3-50405	MEETINGS/MEALS	250	500	0	137
100-3-50410	TELEPHONES & COMMUNICATIONS	0	0	21,467	25,199
100-3-50412	POSTAGE & DELIVERY	100	100	43	0
100-3-50430	UTILITIES	30,500	38,000	28,688	31,397
100-3-50431	TRASH PICKUP	22,900	22,000	22,741	32,493
100-3-50440	EQUIPMENT RENTAL, SHORT-TERM	28,100	35,000	56,610	18,167
100-3-50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	197,195	185,190	190,396	109,445
100-3-50450	GENERAL INSURANCE	111,305	90,812	166,211	136,833
100-3-50460	REPAIRS & MAINTENANCE - EQUIPMENT	257,600	250,000	236,827	256,993
100-3-50461	REPAIRS & MAINTENANCE - VEHICLES	79,180	30,000	44,873	45,085

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-3-50462	REPAIRS & MAINTENANCE - BUILDING	8,950	21,000	12,019	10,634
100-3-50463	REPAIRS & MAINTENANCE - IRRIGATION	0	0	0	38
100-3-50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	0	0	0	294
100-3-50470	PRINTING, SIGNAGE & FORMS	1,000	8,500	5,034	1,650
100-3-50490	CHARGES AND FEES	2,780	4,000	1,857	1,124
100-3-50493	NPDES	0	0	0	0
100-3-50510	OFFICE SUPPLIES	5,020	8,000	13,733	5,586
100-3-50512	JANITORIAL SUPPLIES	6,200	5,000	5,671	6,107
100-3-50516	EMPLOYEE RECOGNITION	0	0	523	1,760
100-3-50519	Lubricants and Fluids	34,222	30,000	23,116	27,459
100-3-50520	GASOLINE	0	0	0	394
100-3-50523	OPERATING MATERIALS & SUPPLIES	40,326	42,000	40,097	46,704
100-3-50524	SAFETY SUPPLIES	4,000	10,500	24,210	18,822
100-3-50525	UNIFORMS	37,000	30,000	34,713	27,651
100-3-50528	DYED DIESEL FUEL	315,000	275,000	281,766	246,563
100-3-50529	TOOLS	22,410	50,000	28,862	39,062
100-3-50530	MAINTENANCE-non-asphalt roads (unit specific)	1,350,000	1,220,000	1,554,379	1,973,672
100-3-50532	CAPITAL OUTLAY-non-asphalt roads (unit specific)	0	370,000	0	2,992
100-3-50533	CAPITAL OUTLAY-sidewalks (unit specific)	0	135,000	0	0
100-3-50535	MAINTENANCE-canals (basin specific)	0	0	0	4,655
100-3-50536	MAINTENANCE-asphalt roads and all sidewalks (unit specific)	143,400	25,000	87,782	40,336
100-3-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	3,200	125	3,045	47
100-3-50541	EDUCATION & TRAINING	0	0	4,387	15,346
100-3-50550	Wages, mowing	0	0	0	132,018
100-3-50605	CAPITAL OUTLAY-asphalt roads (unit specific)	0	0	11,998	0
100-3-50633	CAPITAL OUTLAY-traffic calming (unit specific)	0	250,000	15,503	0
100-3-50640	CAPITAL OUTLAY-vehicles	0	90,000	42,188	78,282
100-3-50642	CAPITAL OUTLAY-equipment and machinery	0	425,000	770,635	89,815
100-3-50644	CAPITAL OUTLAY-computer equipment	0	2,000	13,280	3,176
100-3-50710	PRINCIPAL PAYMENTS	0	0	38,494	37,172
100-3-50720	INTEREST PAYMENTS	0	0	1,369	2,691
100-4-50120	Wages, Other	900,000	130,910	876,632	74,424
100-4-50140	OVERTIME	60,000	28,438	38,694	0
100-4-50210	PAYROLL TAXES	68,850	10,015	65,216	9,695
100-4-50220	RETIREMENT	46,122	11,088	78,689	10,988
100-4-50230	EMPLOYEE INSURANCE	124,729	30,828	148,924	25,149
100-4-50240	WORKER'S COMP INSURANCE	14,659	2,605	3,640	24,864
100-4-50250	REEMPLOYMENT TAX	0	1,000	0	0
100-4-50310	ATTORNEY FEES	3,000	15,000	7,830	3,263
100-4-50312	ENGINEERING FEES	39,000	50,000	31,954	53,660

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-4-50324	COMPUTER PROGRAMMING & MAINTENANCE	0	0	0	250
100-4-50340	CONTRACTUAL SERVICES-PROFESSIONAL	0	0	0	67
100-4-50343	CONTRACTUAL SERVICES-OTHER	0	0	858	1,050
100-4-50348	WATER QUALITY SAMPLING	13,800	15,000	13,686	13,525
100-4-50410	TELEPHONES & COMMUNICATIONS	0	0	1,208	3,867
100-4-50412	POSTAGE & DELIVERY	0	0	0	41
100-4-50430	UTILITIES	1,450	1,100	968	976
100-4-50440	EQUIPMENT RENTAL, SHORT-TERM	80,000	20,000	22,792	28,284
100-4-50450	GENERAL INSURANCE	45,413	34,554	7,526	13,200
100-4-50460	REPAIRS & MAINTENANCE - EQUIPMENT	500	1,800	0	1,839
100-4-50461	REPAIRS & MAINTENANCE - VEHICLES	0	100	0	118
100-4-50462	REPAIRS & MAINTENANCE - BUILDING	0	0	0	693
100-4-50463	REPAIRS & MAINTENANCE - IRRIGATION	0	0	0	45
100-4-50470	PRINTING, SIGNAGE & FORMS	0	0	0	463
100-4-50490	CHARGES AND FEES	0	0	0	75
100-4-50493	NPDES	16,300	31,000	12,500	15,542
100-4-50510	OFFICE SUPPLIES	0	0	0	45
100-4-50516	EMPLOYEE RECOGNITION	0	0	0	88
100-4-50519	Lubricants and Fluids	0	0	0	4,606
100-4-50521	TELEMETRY	3,500	3,200	3,091	3,166
100-4-50523	OPERATING MATERIALS & SUPPLIES	2,000	5,000	4,422	11,277
100-4-50524	SAFETY SUPPLIES	0	0	0	22
100-4-50525	UNIFORMS	0	1,000	1,033	1,170
100-4-50528	DYED DIESEL FUEL	0	0	0	14,304
100-4-50529	TOOLS	0	0	0	1,289
100-4-50530	MAINTENANCE-non-asphalt roads (unit specific)	0	0	0	7,587
100-4-50535	MAINTENANCE-canals (basin specific)	687,100	600,000	860,318	664,816
100-4-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	0	1,200	975	0
100-4-50541	EDUCATION & TRAINING	0	0	876	100
100-4-50542	MAINTENANCE-pumps and structures (basin specific)	86,300	26,100	5,866	151,197
100-4-50550	Wages, mowing	0	0	0	155,490
100-4-50640	CAPITAL OUTLAY-vehicles	0	0	0	39,141
100-4-50642	CAPITAL OUTLAY-equipment and machinery	0	0	183,913	486,180
100-4-50644	CAPITAL OUTLAY-computer equipment	0	0	0	1,179
100-4-50656	CAPITAL OUTLAY-pumps and structures (basin specific)	0	0	120,406	0
100-4-50657	CAPITAL OUTLAY-canals (basin specific)	0	118,900	166,658	0
100-5-50312	ENGINEERING FEES	0	0	0	300
100-5-50430	UTILITIES	14,000	12,000	10,809	5,320
100-5-50462	REPAIRS & MAINTENANCE - BUILDING	60,000	0	0	526
100-5-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	0	0	0	25

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
100-5-50542	MAINTENANCE-pumps and structures (basin specific)	12,000	8,000	10,000	3,761
100-6-50120	Wages, Other	135,000	19,561	69,122	22,322
100-6-50210	PAYROLL TAXES	10,328	1,496	4,553	1,449
100-6-50220	RETIREMENT	16,565	1,657	6,465	1,642
100-6-50230	EMPLOYEE INSURANCE	52,937	4,606	13,505	3,527
100-6-50240	WORKER'S COMP INSURANCE	6,222	389	544	3,825
100-6-50250	REEMPLOYMENT TAX	0	1,000	0	0
100-6-50312	ENGINEERING FEES	0	3,415	3,909	7,378
100-6-50340	CONTRACTUAL SERVICES-PROFESSIONAL	0	0	0	17
100-6-50343	CONTRACTUAL SERVICES-OTHER	165	135	128	152
100-6-50410	TELEPHONES & COMMUNICATIONS	0	180	181	1,613
100-6-50430	UTILITIES	3,200	3,100	2,602	2,527
100-6-50440	EQUIPMENT RENTAL, SHORT-TERM	0	0	0	315
100-6-50450	GENERAL INSURANCE	3,437	9,766	1,125	4,664
100-6-50462	REPAIRS & MAINTENANCE - BUILDING	2,000	600	1,620	673
100-6-50490	CHARGES AND FEES	0	0	0	25
100-6-50516	EMPLOYEE RECOGNITION	0	0	0	13
100-6-50521	TELEMETRY	0	6,025	2,652	0
100-6-50523	OPERATING MATERIALS & SUPPLIES	0	0	0	240
100-6-50525	UNIFORMS	100	200	158	189
100-6-50530	MAINTENANCE-non-asphalt roads (unit specific)	0	1,000	0	950
100-6-50535	MAINTENANCE-canals (basin specific)	0	145,000	320	320,975
100-6-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	0	0	0	25
100-6-50542	MAINTENANCE-pumps and structures (basin specific)	0	0	0	43,680
100-6-50550	Wages, mowing	0	0	0	26,582
100-6-50642	CAPITAL OUTLAY-equipment and machinery	0	1,950	76,345	72,648
100-6-50656	CAPITAL OUTLAY-pumps and structures (basin specific)	0	205,000	17,992	0
100-7-50250	REEMPLOYMENT TAX	0	0	0	24,929
100-7-50340	CONTRACTUAL SERVICES-PROFESSIONAL	0	0	0	37
100-7-50343	CONTRACTUAL SERVICES-OTHER	305,000	150,000	112,576	91,080
100-7-50410	TELEPHONES & COMMUNICATIONS	0	0	2,814	1,048
100-7-50450	GENERAL INSURANCE	2,761	2,845	0	7,465
100-7-50460	REPAIRS & MAINTENANCE - EQUIPMENT	0	0	0	109
100-7-50461	REPAIRS & MAINTENANCE - VEHICLES	0	0	0	399
100-7-50490	CHARGES AND FEES	0	0	0	9
100-7-50522	GRASS CARP	10,000	10,000	10,000	0
100-7-50523	OPERATING MATERIALS & SUPPLIES	0	0	0	159
100-7-50525	UNIFORMS	0	0	0	308
100-7-50526	CHEMICALS	100,000	65,000	36,247	24,625
204-1-50710	PRINCIPAL PAYMENTS	0	20,685	110,000	100,000

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2022 Budget Recommendation

TarBud	GL Title	FY2022 Recommended	FY2021 Estimate	FY2020 ACTUALS	FY2019 ACTUALS
204-1-50720	INTEREST PAYMENTS	0	9,750	16,900	23,400
204-1-50730	OTHER DEBT SERVICE COSTS	0	3,408	3,408	3,408
209-1-50710	PRINCIPAL PAYMENTS	1,090,000	1,050,000	1,010,000	965,000
209-1-50720	INTEREST PAYMENTS	44,963	88,275	128,675	167,275
209-1-50730	OTHER DEBT SERVICE COSTS	3,300	3,300	3,300	3,300
210-1-50710	PRINCIPAL PAYMENTS	430,000	415,000	405,000	390,000
210-1-50720	INTEREST PAYMENTS	162,988	176,475	189,638	202,313
210-1-50730	OTHER DEBT SERVICE COSTS	3,000	3,000	3,000	3,000
		\$14,288,659	\$15,685,516	\$17,219,063	\$13,732,889

Reserves Balances by Unit

Unit	Reserves as of 9/30/20 (latest available data)	FY 2022 budgeted expenditures	25% of FY 2022 budget (minimum reserves)	Reserves in excess of 25%
1	658,524	1,103,593	275,898	382,626
2	879,337	1,063,238	265,809	613,528
3	454,597	756,702	189,176	265,421
4	1,218,478	1,869,757	467,439	751,038
5	1,045,683	1,364,023	341,006	704,677
6	410,843	685,021	171,255	239,588
7	707,855	1,119,418	279,855	428,001
9	611,587	738,562	184,641	426,947
10	1,129,166	1,667,738	416,934	712,231
11	22,026	-	-	22,026
12	575,065	1,066,687	266,672	308,393
13	180,584	249,579	62,395	118,190
14	252,289	363,210	90,803	161,486
16	31,389	-	-	31,389
17	13,225	26,459	6,615	6,610
18	41,622	57,438	14,359	27,263
19A	(1,850)	7,365	1,841	5,524
M1S	266,447	237,762	59,441	207,007
M2D	23,649	46,236	11,559	12,090
M2L	18,427	32,958	8,240	10,187
7M	9,776	9,188	2,297	7,479
1H	13,371	12,470	3,118	10,253
M1H	(324)	-	-	-
2K	52,658	77,003	19,251	33,407
Total	8,614,424	12,554,409	3,138,602	5,485,361

Indian Trail Improvement District

Debt Service Budget for Fiscal Year 2022

ACCOUNT	2020	2021	2022	
DESCRIPTION	Budget	Budget	Change from Prior Year Budget	Budget
Unit 18 Bond -Maturity Date August 1, 2031				
PRINCIPAL PAYMENT	\$405,000	\$415,000	\$15,000	\$430,000
INTEREST PAYMENT	189,638	176,475	(13,488)	162,988
Trustee Fees	4,000	3,000	0	3,000
Adjust Reserves	(53,000)	0	(76,600)	(76,600)
Discounts and Commissions	28,373	30,913	4,847	35,759
TOTAL	574,011	625,388	(70,241)	555,147

R2 ROAD PAVING BOND - Maturity Date August 1, 2022

PRINCIPAL PAYMENT	1,010,000	1,050,000	40,000	1,090,000
INTEREST PAYMENT	128,675	88,275	(43,313)	44,963
Trustee Fees	8,000	3,300	0	3,300
Adjust Reserves	0	0	0	0
Discounts and Commissions	59,627	59,362	8,934	68,296
TOTAL	1,206,302	1,200,937	5,621	1,206,558

UNIT 17 BOND - Maturity Date August 1, 2021

PRINCIPAL PAYMENT	110,000	20,685	N/A	0
INTEREST PAYMENT	16,900	9,750	N/A	0
Trustee Fees	4,000	3,408	N/A	0
Adjust Reserves	(60,000)		N/A	0
Discounts and Commissions	3,687	1,760	N/A	0
TOTAL	74,587	35,603	0	0
TOTAL DEBT ASSESSMENT	\$1,854,900	\$1,861,927	(\$64,619)	\$1,761,705