



INDIAN TRAIL

DISTRICT - DRAINAGE, PARKS & ROADS



Fiscal Year 2023 Budget Recommendation



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

Board of Supervisors

Michael Johnson, President

Betty Argue, Vice President

Joni Martin, Treasurer

Keith Jordano, Assistant Secretary

Jennifer Hager, Board Supervisor

Administration

Burgess Hanson, Executive Director
Robert Robinson, Assistant Executive Director
Jose Cabrera, Chief Financial Officer
Miriam Heisser, Chief Human Resources Officer

District Legal

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

District Engineer

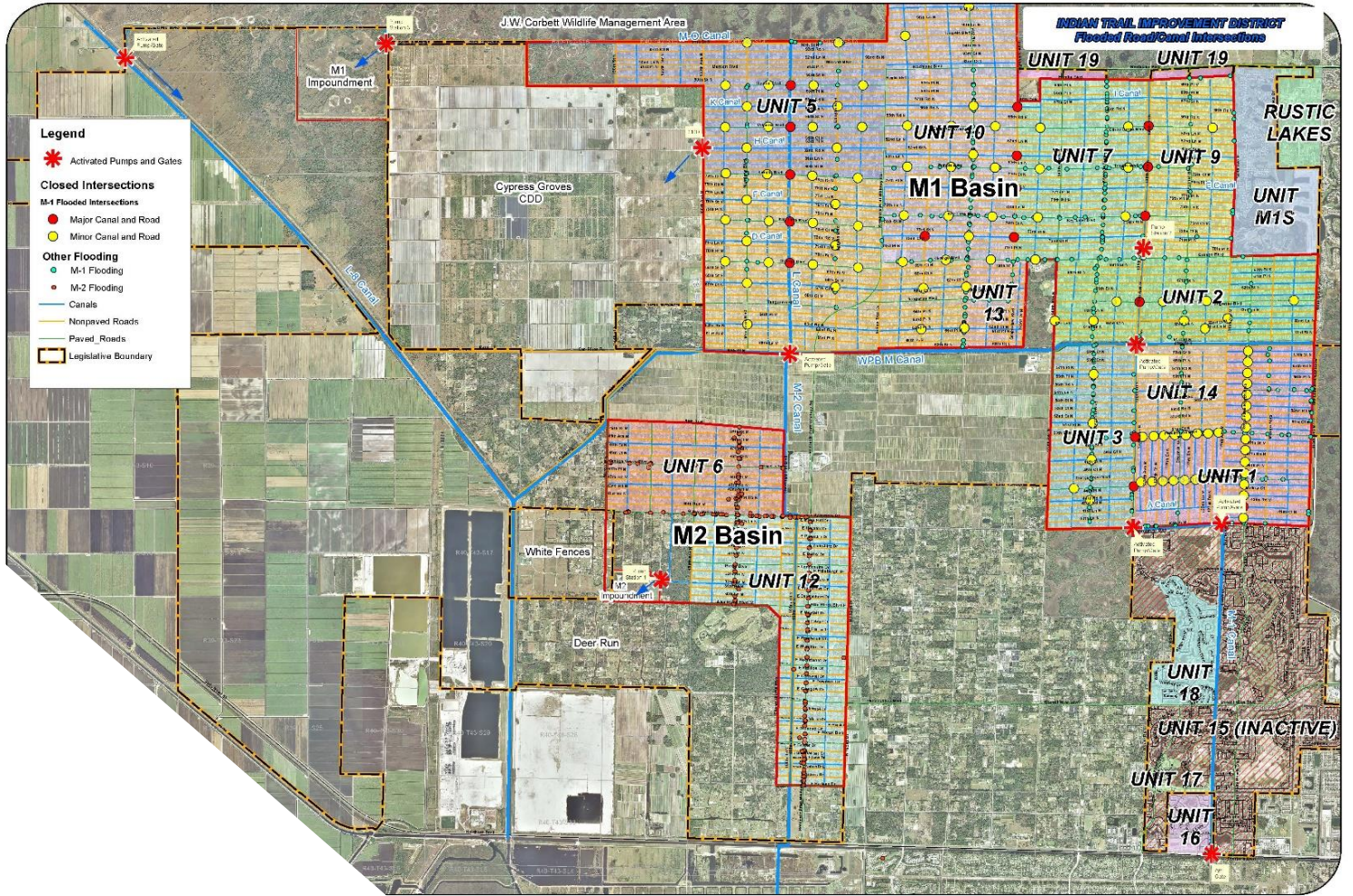
Jay Foy, P.E., District Engineer

Operations

Jason Lester, Chief Operating Officer
Greg Shafer, Assistant Chief Operating Officer

Parks, Facilities and Recreation

Kenny Lawrence, Director





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 95 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 2022 has seen the highest inflation rates for nearly half-a-century. The Gross Domestic Profit (GDP) is the lowest. 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 2023 Budget Recommendation continues addressing this top priority.

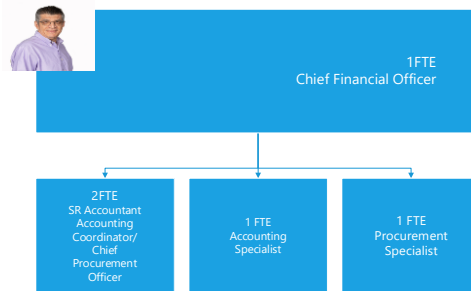
The Fiscal Year 2023 (FY23) Total Expenditures for the Operating Budget has increased to \$19,834,584 from \$12,554,409 in Fiscal Year 2022. There is an important reason for this significant increase. The staff is not recommending the use of any monies from the Fund Balance to off-set the costs of projects and maintenance improvements as has been directed in the past. As a result, the staff recommends an "Per Acre Assessment" increase of approximately \$319.51. This will sufficiently fund the level of service, capital projects and capital equipment that are planned for the upcoming fiscal year.

Personnel Expenses show an increase due to several factors, one being a recommended merit increase for high performing employees of up to 5%. The total amount budgeted for merit increases equates to a budget amount of \$217,357.14. There is also an increase to the health insurance costs of approximately 5%. The twelve (12) positions that were frozen in FY22 will be adjusted by reclassification or combining positions to better meet the current needs of the District and the current job market. The salary ranges will fully be implemented with a \$15 minimum wage. There will be a conversion of MEO 1 and 2 positions into Equipment Operators. The MEO 3 positions will transition to Heavy Equipment Operators? One (1) Parks Specialist 2 position will be repositioned to Athletic Field Specialist to provide a more appropriate level of attention and detail to manage and maintain fields. Additional Personnel changes in more detail are as follows:

Administration Department

- Change in reporting structure
 - Records Retention Coordinator move under Administration and Grant Coordinator from previously reporting to Chief Financial Officer.
 - **No fiscal impact**
 - Customer Service Representative previously reporting to Chief Operating Officer move reporting to Administration and Grant Coordinator
 - Adjust salary range \$34,127.00 to \$55,800 which will also satisfy the minimum wage requirements for FY26.
 - Incorporate and support all administrative departments
 - Fiscal Impact: Salary **increase** of 5% per Promotion Policy, which equates to \$1,830.40
- Reclassify Administrative Secretary to Administration and Grant Coordinator to
 - Incorporate and support all administrative departments, streamline Grant Process interdepartmentally
 - Supervise, structure and guide Records Retention Coordinator and Front Desk
 - Adjust salary range to minimum of \$55,000.00 to max out at \$87,000.00
 - Fiscal Impact: Salary **increase** of 5% per Promotion Policy, which equates to \$3,390.40
- Reclassify Network and Media Specialist to Technology Infrastructure and Cyber Security Coordinator
 - Focus on technology infrastructure and continue proactive Cyber Security Approach and Training, ERP implementation, oversight and coordination

- Adjust Salary Range from minimum of \$65,000.00 to maximum Range of \$ 95,000.00
 - Fiscal Impact: Salary increase of 5% per Promotion Policy, which equates to \$3,328.00
- Reclassify Accountant to Senior Accountant
 - Adjust Salary Range to \$70,000.00 to \$105,000.00
 - **Fiscal Impact:** Salary **increase** of 5% per Promotion Policy , which equates to \$3,244.80
- Reclassify Chief Procurement Officer to Senior Accountant
 - Fiscal Impact: Salary increase of 5% per Policy, which equates to \$3,556.80



Operations Department

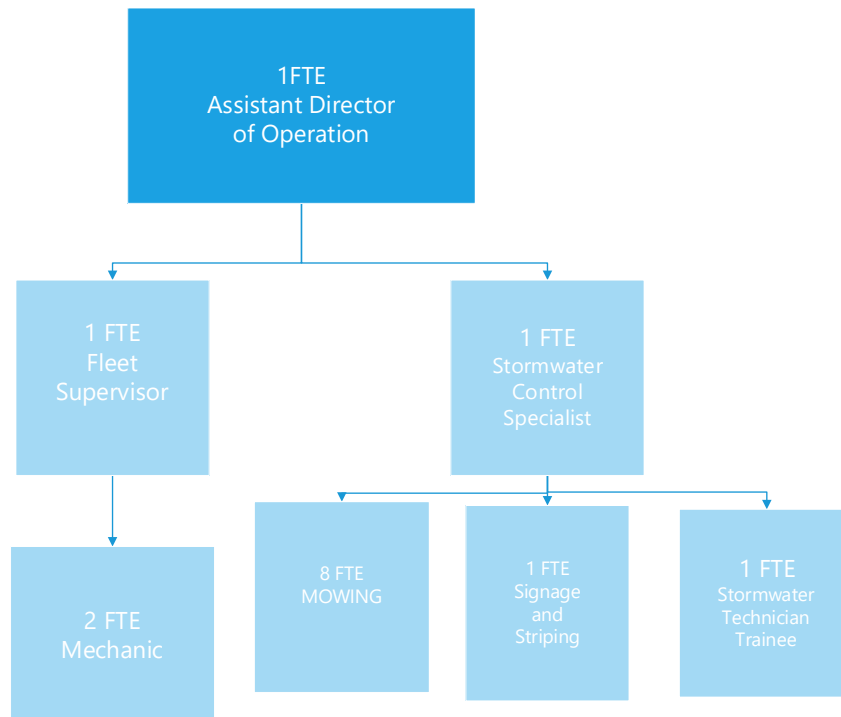
The Operations structure has enabled staff to focus on:

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".

To continue the focused streamlining processes and to grow the level of efficiency the following are adjustment recommendations for FY23

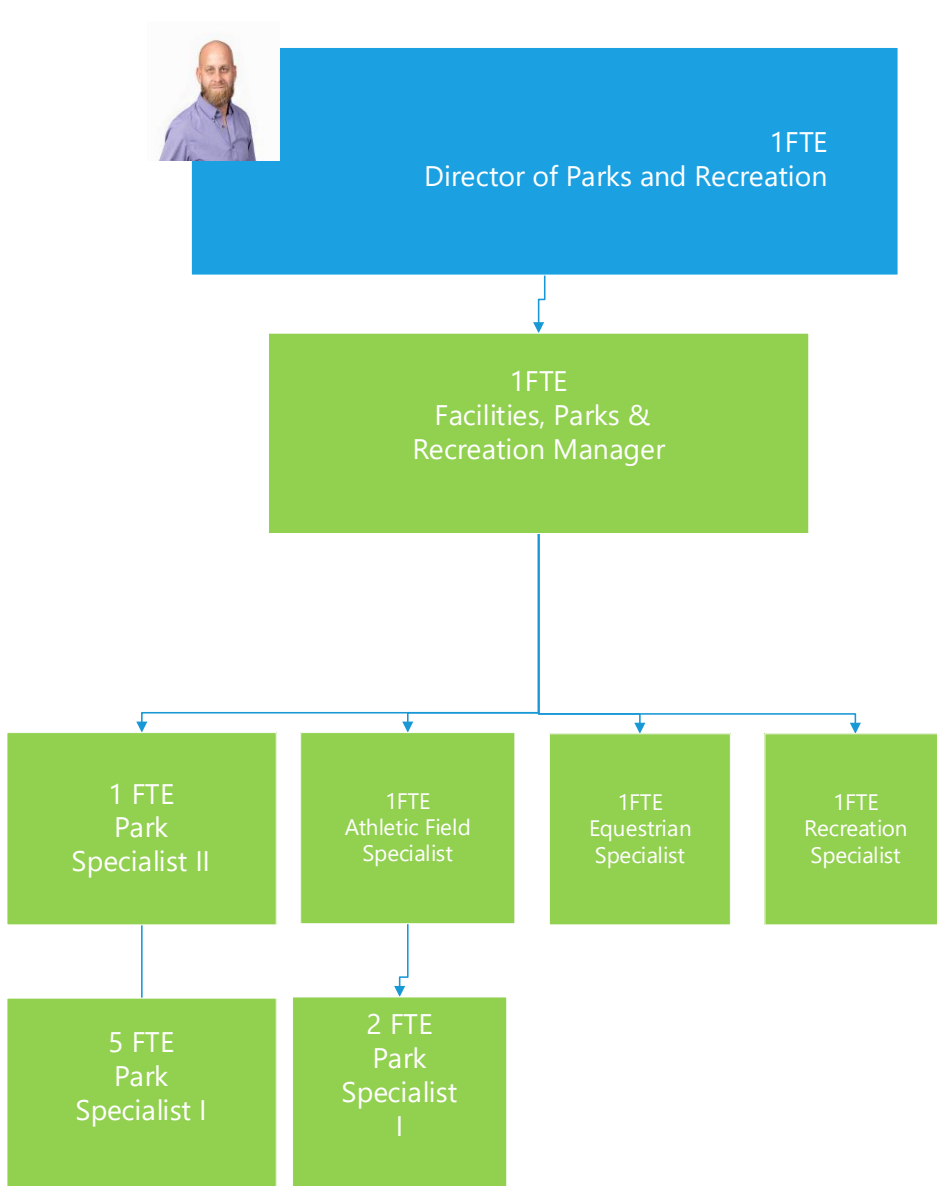
- Reclassify Maintenance and Equipment Operator 3 to Heavy Equipment Operator
 - Adjust Salary Range to incorporate new federal minimum wage and taking inflation and competitive salary ranges in consideration
 - Salary Range \$20.00 to \$35.97
 - 5% increase as per Policy
 - Fiscal Impact of \$45,795.36
 - Job Description to be approved
- Rename and combine Maintenance and Equipment Operator 1 and 2 to Equipment Operator
 - Adjust Salary Range to incorporate new federal minimum wage and taking inflation and competitive salary ranges in consideration
 - Salary Range \$15.00 to \$25.27
 - 5% increase as per Policy
 - Fiscal Impact \$28,103.00
 - Job Description to be approved
- Unfreeze Positions from previous FY
 - Unfreeze one (1) Mowing MEO II position to one (1) Equipment Operator Mowing by October 1, 2022
 - Fiscal Impact: \$ 60,334.49
 - Unfreeze one (1) MEO III position to one (1) Heavy Equipment Operator by October 1, 2022
 - Fiscal Impact \$73,232.58
 - Unfreeze two (2) MEO I positions to two (2) Equipment Operators by October 1, 2022

- Fiscal Impact \$104,679.60
 - Unfreeze four (4) MEO I positions to four (4) Equipment Operators by April 1, 2023
 - Fiscal Impact \$104,649.60
 - Unfreeze two (2) Crew Chief Positions to two (2) Crew Chiefs by April 1, 2023
 - Fiscal Impact \$ 79,628.34
- Two (2) Heavy Equipment Operators (Grader Operators) hired/promoted into the Grader position on or before 09/30/2018 will receive a 5% equity adjustment to alleviate longevity-based compression within the salary range
 - Fiscal Impact \$5,470.40
- Adjust Salary Range Operations and Capital Improvement Supervisor
 - Salary Range \$28.04 - \$48.46
 - No fiscal Impact
- Change in reporting structure
 - Mowing Department (8FTE) to report to Stormwater Supervisor
 - **No fiscal impact**
 - Signage and Striping (1FTE) to Stormwater Supervisor
 - Adjust salary range to incorporate \$15.00 minimum wage
 - **No fiscal impact**
- Reclassify Stormwater Supervisor to Stormwater Control Specialist
 - Direct reports include Mowing and Signage
 - Direct and streamline Stormwater Trainee Program (if established)
 - Supervision of Stormwater Technician
 - Adjust Salary Range from minimum Range of \$49,920 to maximum Range of \$85,217.60
 - Fiscal Impact: Salary **increase** of 5% per Promotion Policy or minimum of Salary Range which equates to \$2,558.40
- Reclassify Pump Operations Assistant to Stormwater Technician (Trainee)
 - Minimum Salary Range adjustment to \$15.00 to be compliant with new minimum wage to be effective by FY26



Parks and Recreation Department

- Rename vacant Park Specialist position to Athletic Field Specialist
 - No fiscal impact
- Unfreeze two (2) part time position and reclassify to one (1) full time position
 - Fiscal Impact: \$ **52,339.80**



We have increased funding in both the Legal and Engineering categories for this fiscal year due to increase activity by both departments. For the specialized law firms who are representing the District in the two (2) lawsuits, there is \$500,000 within the FY23 Budget. In the past two (2) fiscal years (FY21 and FY22), the District withdrew \$1M from the Fund Balance to cover legal expenses related to the two (2) major litigation cases. As a result, the FY23 Budget includes \$500,000 to increase the Fund Balance to a more sustainable level .

The Budget Recommendation expands the Board's focus on infrastructure improvement projects and complements local funding with external grant funds.. We have maintain the approximate level of monies for both non-asphalt and asphalt roadway projects. We are still moving forward with culvert replacements as a top priority.

The Operations Department will continue its operational capacities for milling, culvert replacement, swale retrofits, sidewalk and pothole repairs. The Department will focus on the implementation of new capital improvement projects that will be funded by both District assessments and grant dollars. The initiation of the M-0 Outfall Upgrade; East-West Conveyance Canal Restoration project; Low Impact Development Swale project; and, the M-2 By-pass project. The FY23 Budget also includes the addition of a covered roof area for Fleet Management to work on larger equipment or on long-term repairs. This enables the two (2) garage bays to be better utilized for preventative and minor repair projects.

The Operations Department will also be involved in the capital project upgrades for the Acreage Community Park - South Expansion in conjunction with Parks, Facilities and Recreation (see below). The Department will also focus a lot of attention on the implementation of the millings projects and manage the pavement and traffic calming components of the R-3 Roadway Plan. The Department will play a pivotal role in the initial construction and continuing maintenance of Unit 20 or the M-3 Basin (a.k.a.: Santa Rosa Groves). The scope of the projects within the M-3 Basin will depend upon whether the District can secure long-term financing. If not, then the capital projects will initiate over a longer time period to avoid high per-acre assessment rates for the landowners.

The Stormwater Division will continue mowing and vegetation control. The Division will implement several capital projects for major pump repairs, exhaust fan replacements, and capital equipment for new boom mowers. There will be telemetry upgrades in the M-2 Basin to match the new monitoring system.

The fund allocation for the Parks and Recreation Department will be operational in focus with minor capital upgrades. We are recommending the purchase of a athletic field maintenance equipment along with increases in materials. The Department will also focus on pursuing the implementation of the \$3M funds from Palm Beach County to implement Phase 2 at the Acreage Community Park - South Expansion. The Department will also install new playground equipment if grants are awarded.

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 2023 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.

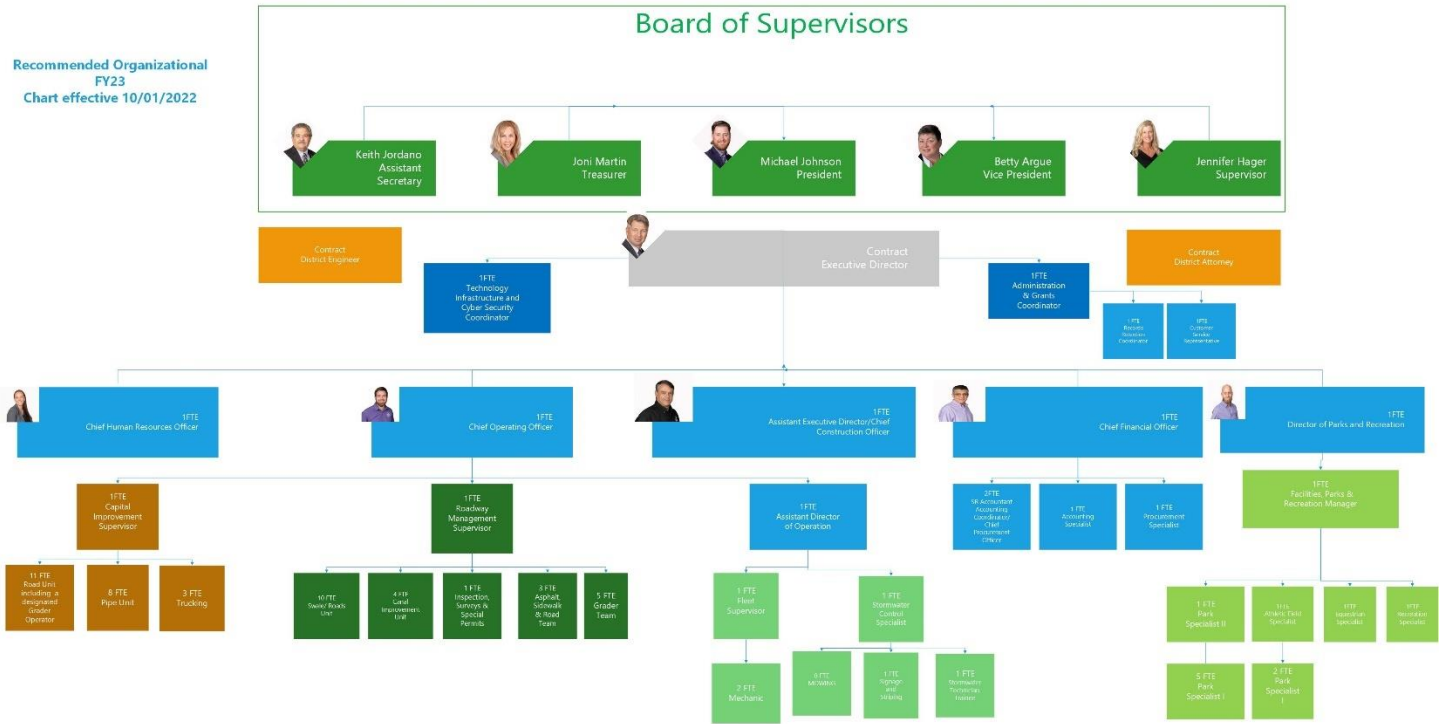
Respectfully submitted,



Bugess Hanson,
Executive Director

ORGANIZATIONAL STRUCTURE

Recommended Organizational
FY23
Chart effective 10/01/2022



Frozen Positions as of 05/01/2021:

Mowing Operator II one (1) vacant FTE -
Equipment Operator I six (6) vacant FTE -
Equipment Operator III one (1) vacant FTE -
Park Specialist 1 two (2) vacant PTE -

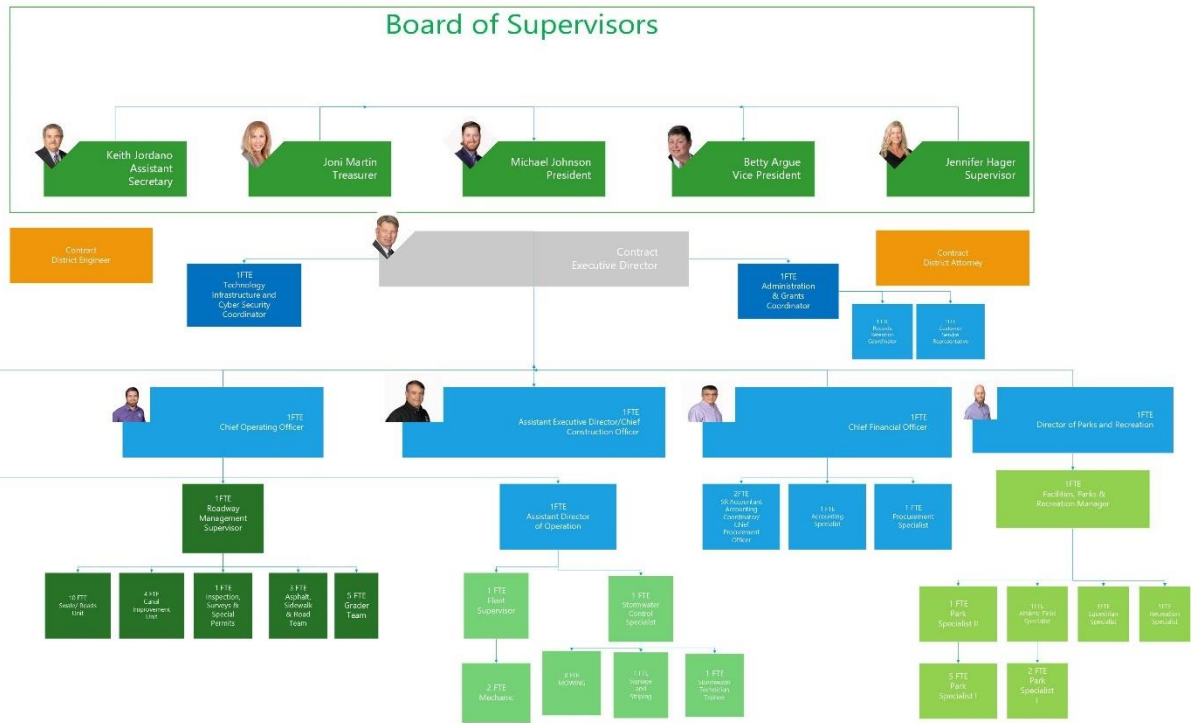
FROZEN POSITIONS UNTIL April 2024:

Crew Chief two (2) vacant FTE
Equipment Operator four (4) vacant FTE

Assigned to in FY23:

Equipment Operator, total Mowing FTE eight (8)FTE
Equipment Operator, two (2) FTE to be assigned to Road Crew 10/01/2022
Heavy Equipment Operator to be assigned to Pipe Crew 10/01/2022
reclassify to 1 FTE Park Specialist 1

**Recommended Organizational
FY23
Chart effective 04/01/2023**



Frozen Positions as of 05/01/2021:

Mowing Operator II
Equipment Operator I
Equipment Operator III
Park Specialist 1
Crew Chief
Equipment Operator

one (1) vacant FTE -
six (6) vacant FTE -
one (1) vacant FTE -
two (2) vacant PTE -
two (2) vacant FTE -
four (4) vacant FTE -

Assigned to in FY23:

Equipment Operator, total Mowing FTE eight (8)FTE
Equipment Operator, two (2) FTE to be to be assigned to Road Crew 10/01/2022
Heavy Equipment Operator to be assigned to Pipe Crew 10/01/2022
reclassify to 1 FTE Park Specialist 1
assigned to Road Unit
assigned to Road Unit

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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 services. The 2015 Unit 18 Bond will mature in the Fiscal Year 2031. The newest bond is Series 2022 for the R-3 Roadway Plan which will mature in Fiscal Year 2042.

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 nearly 95 square miles within its legislative boundaries with close to over 17,000 taxable properties within 23 units of development. 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 2023 Budget Calendar

Date	Activity
March 17, 2022	Distribute Budget Worksheet Packages to District Staff.
April 14, 2022	Budget Packages due to Finance Department.
May 4, 2022	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Dept. Directors, CFO and Consultants.
May 25, 2022	First Release of estimated values by Property Appraiser of 2022 Tax Roll data for Non-Ad Valorem (NAV) Assessment Roll.
May 26 - 29, 2022	Analysis of changes in NAV Assessment Roll.
June 22, 2022	Budget Workshop – Presentation of Draft Budget to Board of Supervisors by Executive Director and CFO (6:00 PM) .
June 22, 2022	Notice of Public Hearing Publication and Mailing of Notice to Landowners
July 13, 2022	Public Hearing: Fiscal Year 2023 (FY23) Budget-Unit R-3 Paving Plan Only (7:00 PM)
July 20, 2022	Public Hearing: Fiscal Year 2023 (FY23) Budget – Unit of Development No. 20, Santa Rosa Groves Only (5:00 PM)
	Public Hearing: Fiscal Year 2023 (FY23) Budget – All Units of Development (6:00 PM)
	Presentation of FY23 Budget and Assessments Rate for approval by Board of Supervisors via Resolution During Regular Board Meeting. (6:00 PM)
July 25, 2022	Deadline for submittal of FY23 Budget Assessments to Palm Beach County Property Appraiser/ISS.
August 17, 2022	Revisions and approval (if needed) of FY23 Budget and Assessments Rate During Regular Board Meeting.
	Approval and Certification of FY23 Assessment Roll.
September 15, 2022	Deadline for Certification of Final NAV Tax Roll to the Tax Collector (via ISS).
October 1, 2022	Fiscal Year 2023 Approved Budget is implemented.

NOTE:

Final Calendar approved by the Board on July 20, 2022

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 2023, the Budget Recommendation includes \$21.5 million of total expenditures in Operations and Debt Service. The operational costs are estimated at \$20 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	\$1,499,665	\$0	\$1,499,665
Operating	3,207,616	0	3,207,616
Capital Outlay	16,000	0	16,000
Sub-Total	4,723,281	0	4,723,281
Parks & Recreation			
Personnel	885,955	0	885,955
Operating	604,454	0	604,454
Capital Outlay	506,500	0	506,500
Sub-Total	1,996,908	0	1,996,908
Operations			
Personnel	3,753,333	0	3,753,333
Operating	3,253,738	0	3,253,738
Capital Outlay	1,578,000	0	1,578,000
Sub-Total	8,585,070	0	8,585,070
Stormwater & Aquatics			
Personnel	1,631,381	0	1,631,381
Operating	1,178,323	0	1,178,323
Capital Outlay	1,719,620	0	1,719,620
Sub-Total	4,529,324	0	4,529,324
Debt Service	0	1,628,138	1,628,138
TOTAL	\$19,834,584	\$1,628,138	\$21,462,721

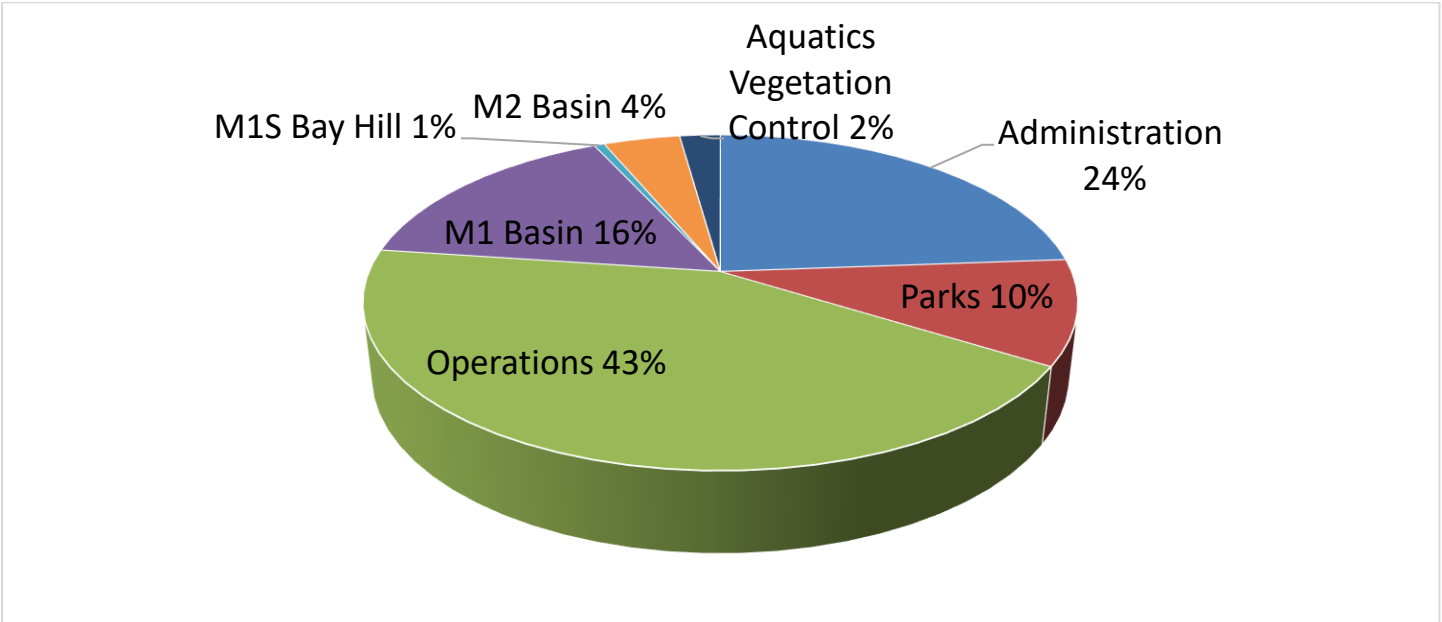
Special Revenue Fund Budget Comparison

Expenditures	Budget Fiscal Year 2022	Budget Fiscal Year 2023	Increase (Decrease)
Administration	\$2,663,329	\$4,723,281	\$2,059,952
Parks	1,327,704	1,996,908	669,204
Operations	5,636,939	8,585,070	2,948,132
M1 Basin	2,192,723	3,164,647	971,924
M2 Basin	229,953	819,677	589,724
M1S (Bay Hill)	86,000	110,000	24,000
Aquatics Vegetation Control	417,761	435,000	17,239
Stormwater & Aquatics	2,926,437	4,529,324	\$1,131,913
Total Expenditures	\$12,554,409	\$19,834,584	\$7,280,175

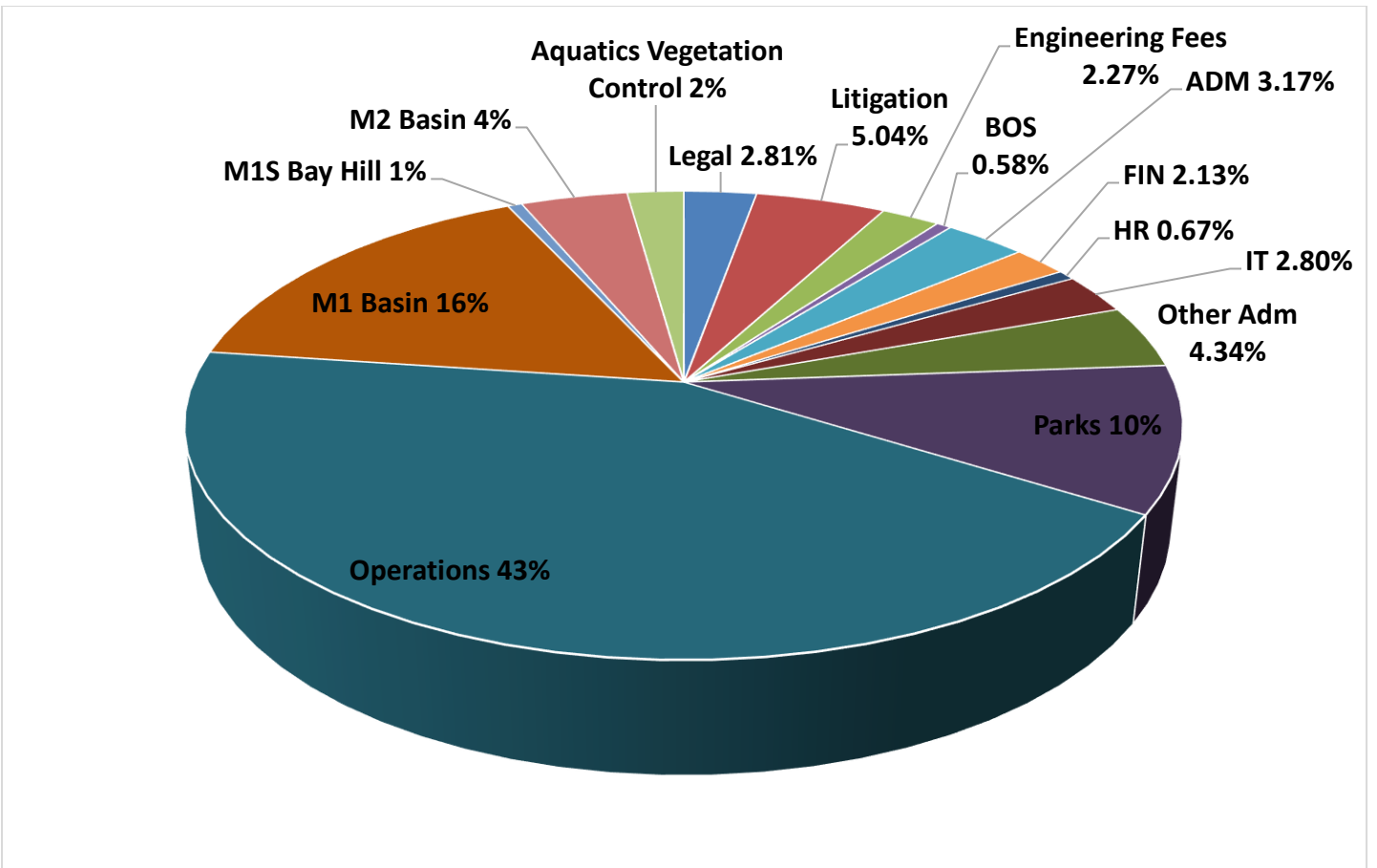
R-3 Capital Project Fund Budget Comparison

Expenditures	Budget Fiscal Year 2022	Budget Fiscal Year 2023	Increase (Decrease)
Operations	0	\$2,250,000	\$2,250,000
Capital	0	750,000	750,000
Total Expenditures	\$0	\$3,000,000	\$3,000,000

Expenditures By Department Graph



Expenditures By Department and Functions of Administration Graph



Special Revenue Fund Assessment		
Expenditures	FY22 Budget	FY23 Recommendation
Total Expenditures	\$12,554,409	\$19,834,584
Plus: Discounts/Commissions	652,829	\$1,031,398
Less: Revenues	(305,000)	(300,000)
Special Revenue Fund Assessment	\$12,907,238	\$20,565,982

Debt Service Fund Budget Comparison			
Debt Service	FY22	FY23	Increase (Decrease)
Unit 18 (Maturity - August 2031)	\$595,988	\$597,013	\$1,025
R2 Road Paving (Maturity - August 2022)	1,138,263	0	(1,138,263)
R3 Unit Bond (Maturity - August 2042)	0	1,031,125	1,031,125
Total Expenses	\$1,734,250	\$1,628,138	(\$106,114)

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.

Technology Infrastructure and Cyber Security become the main focus to continue to move the District into the 21st Century technology realm. One of major focus point will be the implementation of 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. One Senior Accountants serve 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.

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 Technology Infrastructure and Cyber Security Coordinator regarding implementing and growing a new online 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 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 M1Basin 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



**Indian Trail Improvement District
FISCAL YEAR 2023 BUDGET
ADDITIONAL INFORMATION**

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

Unit	FY 2022	FY 2023	Difference	% Inc./(Dec)
1	\$607.67	927.18	\$319.51	53%
1 Debt	\$0.00	\$58.05	\$58.05	100%
1A	\$607.67	927.18	\$319.51	53%
1A Debt	\$0.00	\$58.05	\$58.05	100%
2	\$607.64	\$1,000.91	\$393.26	65%
2 Debt	\$69.90	\$58.05	(\$11.85)	-17%
2A	\$607.64	\$1,000.91	\$393.26	65%
2A Debt	\$111.84	\$58.05	(\$53.79)	-48%
3	\$607.38	\$927.18	\$319.80	53%
3 Debt	\$74.01	\$58.05	(\$15.96)	-22%
3A	\$607.38	\$927.18	\$319.80	53%
3A Debt	\$118.42	\$58.05	(\$60.37)	-51%
4	\$607.92	\$927.18	\$319.25	53%
4 Debt	\$70.69	\$58.05	(\$12.64)	-18%
4A	\$607.92	\$927.18	\$319.25	53%
4A Debt	\$113.10	\$58.05	(\$55.05)	-49%
5	\$607.79	\$927.18	\$319.39	53%
5 Debt	\$72.16	\$58.05	(\$14.11)	-20%
5A	\$607.79	\$927.18	\$319.39	53%
5A Debt	\$115.46	\$58.05	(\$57.41)	-50%
6	\$549.11	\$976.86	\$427.75	78%
6 Debt	\$0.00	\$58.05	\$58.05	100%
6A	\$549.11	\$976.86	\$427.75	78%
6A Debt	\$0.00	\$58.05	\$58.05	100%
7	\$607.68	\$927.18	\$319.50	53%
7 Debt	\$72.29	\$58.05	(\$14.24)	-20%
7A	\$607.68	\$927.18	\$319.50	53%
7A Debt	\$115.66	\$58.05	(\$57.61)	-50%
9	\$607.36	\$927.18	\$319.82	53%
9 Debt	\$74.39	\$58.05	(\$16.34)	-22%
9A	\$607.36	\$927.18	\$319.82	53%
9A Debt	\$119.03	\$58.05	(\$60.98)	-51%
10	\$607.88	\$927.18	\$319.30	53%
10 Debt	\$71.48	\$58.05	(\$13.43)	-19%
10A	\$607.88	\$927.18	\$319.30	53%
10A Debt	\$114.36	\$58.05	(\$56.31)	-49%
12A	\$549.43	\$976.86	\$427.42	78%
12A Debt	\$0.00	\$58.05	\$58.05	100%
12B	\$549.43	\$976.86	\$427.42	78%
12B Debt	\$0.00	\$58.05	\$58.05	100%
12C	\$549.43	\$976.86	\$427.42	78%
12C Debt	\$0.00	\$58.05	\$58.05	100%
13	\$605.53	\$927.18	\$321.65	53%
13 Debt	\$70.32	\$58.05	(\$12.27)	-17%
13A	\$605.53	\$927.18	\$321.65	53%
13A Debt	\$112.51	\$58.05	(\$54.46)	-48%
14	\$606.39	\$927.18	\$320.79	53%
14 Debt	\$72.32	\$58.05	(\$14.27)	-20%
14A	\$606.39	\$927.18	\$320.79	53%
14A Debt	\$115.72	\$58.05	(\$57.67)	-50%
17 - Crestwood	\$140.58	\$228.67	\$88.09	63%
18 G - Madison Green Golf Course	\$16.42	\$28.34	\$11.92	73%
18G Debt - Madison Green Golf Course	\$150.87	\$168.24	\$17.36	12%
18R - Madison Green Resid	\$45.35	\$88.01	\$42.66	94%
18R Debt - Madison Green Resid	\$416.63	\$522.46	\$105.82	25%
18RD - Madison Green Resid (.22+)	\$90.70	\$176.01	\$85.32	94%
18RD Debt - Madison Green Resid (.22+)	\$833.27	\$1,044.91	\$211.65	25%

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

19A - Shoppes at Indian Trail	\$262.37	\$405.54	\$143.17	55%
Unit 19 Debt	\$0.00	\$58.05	\$58.05	100%
Unit #20 Santa Rosa Groves	\$0.00	\$2,163.76	\$2,163.76	100%
Unit #20 Santa Rosa Groves Debt	\$0.00	\$486.70	\$486.70	100%
M1S - Stonewall / Bay Hill	\$378.96	\$565.28	\$186.32	49%
M2D - Dellwood	\$183.62	\$433.80	\$250.18	136%
M2D - Dellwood Debt	\$0.00	\$58.05	\$58.05	100%
M2L - Las Flores Ranchos	\$183.62	\$433.80	\$250.18	136%
M2L - Las Flores Ranchos Debt	\$0.00	\$58.05	\$58.05	100%
7M - Vila Nursery	\$241.89	\$384.12	\$142.23	59%
1H - Acreage Pines	\$262.37	\$405.54	\$143.17	55%
2K - Rustic Lakes/Kramer	\$241.89	\$384.12	\$142.23	59%



Fiscal Year 2023
Line Item Summary

INDIAN TRAIL IMPROVEMENT DISTRICT
 FY2023 Budget Recommendation

Departments:
 1=Administration; 2=Parks; 3=Operations; 4=M1; 5=MSBayhill; 6=M2; 7=Aquatics

Line Item	GL Title	Object of Expenditures	FY2023 Recommended	FY2022 Estimate	FY2021 ACTUALS	FY2020 ACTUALS
100-1-50110	Wages, Executive Director	Personnel	\$200,000	\$174,720	\$174,145	\$152,857
100-1-50120	Wages, Other	Personnel	767,415	680,055	701,747	619,592
100-1-50130	Wages, Board of Supervisors	Personnel	33,600	33,600	33,600	33,410
100-1-50140	Overtime	Personnel	20,000	20,000	23,787	25,637
100-1-50210	PAYROLL TAXES	Personnel	76,578	67,961	70,127	58,631
100-1-50220	RETIREMENT	Personnel	175,193	149,633	165,673	133,794
100-1-50230	EMPLOYEE INSURANCE	Personnel	201,688	188,041	178,605	147,606
100-1-50240	WORKER'S COMP INSURANCE	Personnel	19,191	21,307	17,973	0
100-1-50250	REEMPLOYMENT TAX	Personnel	1,000	1,000	(1,726)	0
100-1-50516	EMPLOYEE RECOGNITION	Personnel	5,000	3,000	3,750	2,698
100-2-50120	Wages, Other	Personnel	577,768	550,715	489,307	467,007
100-2-50140	OVERTIME	Personnel	20,000	20,000	16,498	29,188
100-2-50210	PAYROLL TAXES	Personnel	44,199	42,130	39,363	36,779
100-2-50220	RETIREMENT	Personnel	60,443	55,072	56,054	51,021
100-2-50230	EMPLOYEE INSURANCE	Personnel	167,296	149,533	117,164	105,454
100-2-50240	WORKER'S COMP INSURANCE	Personnel	16,249	17,045	15,576	15,341
100-2-50250	REEMPLOYMENT TAX	Personnel	0	0	1,622	0
100-3-50120	Wages, Other	Personnel	2,355,741	1,742,198	1,682,051	1,734,213
100-3-50140	OVERTIME	Personnel	150,000	150,000	118,943	86,762
100-3-50210	PAYROLL TAXES	Personnel	180,214	133,278	138,264	126,009
100-3-50220	RETIREMENT	Personnel	285,401	217,546	192,924	152,261
100-3-50230	EMPLOYEE INSURANCE	Personnel	712,632	583,211	401,381	486,830
100-3-50240	WORKER'S COMP INSURANCE	Personnel	69,345	65,767	85,172	74,951
100-3-50250	REEMPLOYMENT TAX	Personnel	0	0	12,682	7,110
100-3-50516	EMPLOYEE RECOGNITION	Personnel	0	0	0	523
100-4-50120	Wages, Other	Personnel	961,522	900,000	932,675	876,632
100-4-50140	OVERTIME	Personnel	60,000	60,000	52,810	38,694
100-4-50210	PAYROLL TAXES	Personnel	73,556	68,850	73,211	65,216
100-4-50220	RETIREMENT	Personnel	61,631	46,122	103,299	78,689
100-4-50230	EMPLOYEE INSURANCE	Personnel	146,961	124,729	225,999	148,924
100-4-50240	WORKER'S COMP INSURANCE	Personnel	14,713	14,659	3,127	3,640
100-6-50120	Wages, Other	Personnel	209,586	135,000	174,431	69,122
100-6-50140	OVERTIME	Personnel	5,000	0	0	0
100-6-50210	PAYROLL TAXES	Personnel	16,033	10,328	12,894	4,553
100-6-50220	RETIREMENT	Personnel	21,926	16,565	17,778	6,465
100-6-50230	EMPLOYEE INSURANCE	Personnel	54,951	52,937	43,855	13,505
100-6-50240	WORKER'S COMP INSURANCE	Personnel	5,502	6,222	467	544
		Total Personnel	7,770,334	6,501,223	6,375,227	5,853,657
100-1-50310	ATTORNEY FEES	Operational	1,557,000	350,000	838,812	527,785
100-1-50312	ENGINEERING FEES	Operational	450,000	300,000	434,854	433,178
100-1-50317	ATTORNEY - HUMAN RESOURCES	Operational	30,000	30,000	46,503	67,207
100-1-50320	ACCOUNTING & AUDITING FEES	Operational	70,000	70,000	53,800	63,250
100-1-50324	COMPUTER PROGRAMMING & MAINTENANCE	Operational	384,125	145,900	85,961	102,769
100-1-50335	R3 Unit of Dev Expenses	Operational	45,000	0	12,183	40,752
100-1-50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	315,500	148,400	243,890	116,429
100-1-50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	0	8,000	0	4,753

INDIAN TRAIL IMPROVEMENT DISTRICT
 FY2023 Budget Recommendation

Departments:
1=Administration; 2=Parks; 3=Operations; 4=M1; 5=MSBayhill; 6=M2; 7=Aquatics

Line Item	GL Title	Object of Expenditures	FY2023 Recommended	FY2022 Estimate	FY2021 ACTUALS	FY2020 ACTUALS
100-1-50342	DEPUTY SHERIFFS	Operational	50,000	35,000	37,108	44,452
100-1-50343	CONTRACTUAL SERVICES-OTHER	Operational	41,500	41,000	18,991	25,294
100-1-50400	TRAVEL	Operational	11,200	9,500	23,544	13,999
100-1-50405	MEETINGS/MEALS	Operational	1,000	1,000	9,677	0
100-1-50410	TELEPHONES & COMMUNICATIONS	Operational	63,766	54,500	59,544	31,678
100-1-50412	POSTAGE & DELIVERY	Operational	500	500	4,856	3,584
100-1-50430	UTILITIES	Operational	8,700	6,500	5,841	6,101
100-1-50431	TRASH PICKUP	Operational	0	0	0	274
100-1-50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	Operational	19,000	16,000	11,676	9,904
100-1-50450	GENERAL INSURANCE	Operational	68,170	47,651	37,078	3,595
100-1-50456	LEGAL SETTLEMENTS	Operational	0	0	0	1,128
100-1-50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	0	0	411	507
100-1-50462	REPAIRS & MAINTENANCE - BUILDING	Operational	22,950	9,100	32,713	19,041
100-1-50470	PRINTING, SIGNAGE & FORMS	Operational	500	500	1,090	474
100-1-50480	PUBLIC RELATIONS, LEGAL NOTICES	Operational	7,500	7,500	7,074	6,881
100-1-50490	CHARGES AND FEES	Operational	4,100	6,500	5,708	6,656
100-1-50492	RECORDS MANAGEMENT	Operational	18,000	8,000	9,633	6,753
100-1-50510	OFFICE SUPPLIES	Operational	9,000	9,000	4,931	20,902
100-1-50512	JANITORIAL SUPPLIES	Operational	800	400	202	0
100-1-50523	OPERATING MATERIALS & SUPPLIES	Operational	0	0	597	3,237
100-1-50525	UNIFORMS	Operational	1,250	0	1,365	1,348
100-1-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	8,055	2,760	3,771	9,019
100-1-50541	EDUCATION & TRAINING	Operational	20,000	10,000	18,136	3,240
100-1-50827	Reimbursable Expenses	Operational	0	(13,699)	0	39,901
100-1-50828	Reimbursable Expenses-Insurance	Operational	0	0	0	59,389
100-1-59999	Bad Debt Expense	Operational	0	0	0	(11,825)
100-2-50310	ATTORNEY FEES	Operational	0	0	0	5,805
100-2-50312	ENGINEERING FEES	Operational	0	0	0	11,513
100-2-50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	19,250	5,000	12,647	14,606
100-2-50343	CONTRACTUAL SERVICES-OTHER	Operational	9,250	21,000	21,448	6,335
100-2-50348	WATER QUALITY SAMPLING	Operational	0	600	0	0
100-2-50400	TRAVEL	Operational	0	0	2,392	0
100-2-50405	MEETINGS/MEALS	Operational	500	1,500	802	0
100-2-50410	TELEPHONES & COMMUNICATIONS	Operational	0	0	0	8,435
100-2-50430	UTILITIES	Operational	128,500	125,000	109,124	57,656
100-2-50431	TRASH PICKUP	Operational	27,500	47,000	18,233	24,008
100-2-50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	17,500	2,000	5,570	1,289
100-2-50450	GENERAL INSURANCE	Operational	40,204	49,433	42,198	31,719
100-2-50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	4,700	5,000	8,967	3,375
100-2-50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	9,900	2,550	2,890	4,715
100-2-50462	REPAIRS & MAINTENANCE - BUILDING	Operational	42,650	8,600	31,038	10,505
100-2-50463	REPAIRS & MAINTENANCE - IRRIGATION	Operational	7,200	0	2,052	428
100-2-50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	Operational	237,050	164,400	126,274	86,912
100-2-50470	PRINTING, SIGNAGE & FORMS	Operational	2,500	2,500	2,830	1,524
100-2-50480	PUBLIC RELATIONS, LEGAL NOTICES	Operational	0	10,000	10	12,910
100-2-50490	CHARGES AND FEES	Operational	0	1	1	1,501

INDIAN TRAIL IMPROVEMENT DISTRICT
 FY2023 Budget Recommendation

Departments:
1 =Administration; 2=Parks; 3=Operations; 4=M1; 5=MSBayhill; 6=M2; 7=Aquatics

Line Item	GL Title	Object of Expenditures	FY2023 Recommended	FY2022 Estimate	FY2021 ACTUALS	FY2020 ACTUALS
100-2-50510	OFFICE SUPPLIES	Operational	0	700	1,676	2,954
100-2-50512	JANITORIAL SUPPLIES	Operational	9,000	8,000	3,793	3,500
100-2-50520	GASOLINE	Operational	40,000	15,000	19,893	18,151
100-2-50523	OPERATING MATERIALS & SUPPLIES	Operational	0	0	5,479	9,174
100-2-50524	SAFETY SUPPLIES	Operational	500	700	174	86
100-2-50525	UNIFORMS	Operational	4,000	3,875	5,135	4,121
100-2-50526	CHEMICALS	Operational	2,500	0	5,785	6,152
100-2-50529	TOOLS	Operational	1,500	0	0	0
100-2-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	250	350	360	0
100-2-50541	EDUCATION & TRAINING	Operational	0	0	0	134
100-3-50312	ENGINEERING FEES	Operational	0	0	65	0
100-3-50314	Surveying Supplies	Operational	12,000	7,900	9,375	12,871
100-3-50324	COMPUTER PROGRAMMING & MAINTENANCE	Operational	0	0	0	11,659
100-3-50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	3,500	11,900	6,240	14,483
100-3-50343	CONTRACTUAL SERVICES-OTHER	Operational	25,000	22,000	44,995	24,808
100-3-50400	TRAVEL	Operational	2,000	2,500	454	1,831
100-3-50405	MEETINGS/MEALS	Operational	0	250	48	0
100-3-50410	TELEPHONES & COMMUNICATIONS	Operational	0	0	0	21,467
100-3-50412	POSTAGE & DELIVERY	Operational	0	100	902	43
100-3-50430	UTILITIES	Operational	30,000	30,500	21,715	28,688
100-3-50431	TRASH PICKUP	Operational	10,000	22,900	22,577	22,741
100-3-50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	130,000	28,100	40,910	56,610
100-3-50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	Operational	206,805	197,195	236,354	190,396
100-3-50450	GENERAL INSURANCE	Operational	124,708	111,305	86,017	166,211
100-3-50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	301,000	257,600	292,212	236,827
100-3-50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	60,000	79,180	66,225	44,873
100-3-50462	REPAIRS & MAINTENANCE - BUILDING	Operational	13,300	8,950	20,086	12,019
100-3-50470	PRINTING, SIGNAGE & FORMS	Operational	4,000	1,000	5,972	5,034
100-3-50490	CHARGES AND FEES	Operational	225	2,780	1,139	1,857
100-3-50510	OFFICE SUPPLIES	Operational	2,500	5,020	7,832	13,733
100-3-50512	JANITORIAL SUPPLIES	Operational	1,500	6,200	728	5,671
100-3-50519	Lubricants and Fluids	Operational	37,000	34,222	30,768	23,116
100-3-50523	OPERATING MATERIALS & SUPPLIES	Operational	24,800	40,326	53,663	40,097
100-3-50524	SAFETY SUPPLIES	Operational	2,000	4,000	10,090	24,210
100-3-50525	UNIFORMS	Operational	23,000	37,000	32,070	34,713
100-3-50528	DYED DIESEL FUEL	Operational	430,000	315,000	285,997	281,766
100-3-50529	TOOLS	Operational	13,000	22,410	26,267	28,862
100-3-50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	1,520,000	1,350,000	1,560,077	1,554,379
100-3-50536	MAINTENANCE-asphalt roads and all sidewalks (unit specific)	Operational	150,000	143,400	102,344	87,782
100-3-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	1,000	3,200	182	3,045
100-3-50541	EDUCATION & TRAINING	Operational	0	0	0	4,387
100-3-50710	PRINCIPAL PAYMENTS	Operational	0	0	0	38,494
100-3-50720	INTEREST PAYMENTS	Operational	0	0	0	1,369
100-3-50825	Reimbursable Expenses-Insurance	Operational	0	0	2,350	0
100-3-50827	Reimbursable Expenses-Insurance	Operational	0	0	60,351	0
100-4-50310	ATTORNEY FEES	Operational	0	3,000	1,958	7,830

INDIAN TRAIL IMPROVEMENT DISTRICT
FY2023 Budget Recommendation

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Line Item	GL Title	Object of Expenditures	FY2023 Recommended	FY2022 Estimate	FY2021 ACTUALS	FY2020 ACTUALS
100-4-50312	ENGINEERING FEES	Operational	0	39,000	44,900	31,954
100-4-50343	CONTRACTUAL SERVICES-OTHER	Operational	0	0	0	858
100-4-50348	WATER QUALITY SAMPLING	Operational	0	13,800	10,905	13,686
100-4-50410	TELEPHONES & COMMUNICATIONS	Operational	0	0	0	1,208
100-4-50430	UTILITIES	Operational	0	1,450	1,015	968
100-4-50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	0	80,000	41,790	22,792
100-4-50450	GENERAL INSURANCE	Operational	54,739	45,413	31,683	7,526
100-4-50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	0	500	21,227	0
100-4-50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	3,000	0	0	0
100-4-50493	NPDES	Operational	16,300	16,300	12,500	12,500
100-4-50521	TELEMETRY	Operational	5,000	3,500	3,091	3,091
100-4-50523	OPERATING MATERIALS & SUPPLIES	Operational	0	2,000	5,629	4,422
100-4-50525	UNIFORMS	Operational	0	0	4,301	1,033
100-4-50529	TOOLS	Operational	1,980	0	0	0
100-4-50535	MAINTENANCE-canals (basin specific)	Operational	535,000	687,100	848,939	860,318
100-4-50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	0	0	500	975
100-4-50541	EDUCATION & TRAINING	Operational	0	0	0	876
100-4-50542	MAINTENANCE-pumps and structures (basin specific)	Operational	40,000	86,300	13,785	5,866
100-5-50430	UTILITIES	Operational	10,000	14,000	8,024	10,809
100-5-50462	REPAIRS & MAINTENANCE - BUILDING	Operational	10,000	60,000	0	0
100-5-50542	MAINTENANCE-pumps and structures (basin specific)	Operational	20,000	12,000	408	10,000
100-6-50312	ENGINEERING FEES	Operational	0	0	1,879	3,909
100-6-50343	CONTRACTUAL SERVICES-OTHER	Operational	0	165	232	128
100-6-50410	TELEPHONES & COMMUNICATIONS	Operational	0	0	67	181
100-6-50430	UTILITIES	Operational	0	3,200	2,587	2,602
100-6-50450	GENERAL INSURANCE	Operational	5,304	3,437	8,954	1,125
100-6-50462	REPAIRS & MAINTENANCE - BUILDING	Operational	40,000	2,000	478	1,620
100-6-50521	TELEMETRY	Operational	2,000	0	0	2,652
100-6-50525	UNIFORMS	Operational	0	100	98	158
100-6-50535	MAINTENANCE-canals (basin specific)	Operational	0	0	0	320
100-7-50343	CONTRACTUAL SERVICES-OTHER	Operational	305,000	305,000	176,215	112,576
100-7-50410	TELEPHONES & COMMUNICATIONS	Operational	0	0	0	2,814
100-7-50450	GENERAL INSURANCE	Operational	0	2,761	2,609	0
100-7-50522	GRASS CARP	Operational	10,000	10,000	0	10,000
100-7-50526	CHEMICALS	Operational	120,000	100,000	64,332	36,247
100-Unit2-50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	126,400	0	0	0
311-13-50310	ATTORNEY FEES	Operational	25,000	0	0	0
311-13-50312	ENGINEERING FEES	Operational	20,000	0	0	0
311-13-50314	Surveying Supplies	Operational	15,000	0	0	0
311-13-50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	300,000	0	0	0
311-13-50343	CONTRACTUAL SERVICES-OTHER	Operational	340,000	0	0	0
311-13-50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	200,000	0	0	0
311-13-50490	CHARGES AND FEES	Operational	500,000	0	0	0
311-13-50523	OPERATING MATERIALS & SUPPLIES	Operational	100,000	0	0	0
311-13-50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	750,000	0	0	0
311-13-50605	CAPITAL OUTLAY-asphalt roads (unit specific)	Operational	750,000	0	0	0

INDIAN TRAIL IMPROVEMENT DISTRICT
 FY2023 Budget Recommendation

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Line Item	GL Title	Object of Expenditures	FY2023 Recommended	FY2022 Estimate	FY2021 ACTUALS	FY2020 ACTUALS
			11,244,130	6,013,185	6,774,832	6,154,238
100-1-50642	CAPITAL OUTLAY-equipment and machinery	Capital	16,000	0	0	0
100-1-50644	CAPITAL OUTLAY-computer equipment	Capital	0	20,000	13,151	8,249
100-2-50630	CAPITAL OUTLAY-park improvements	Capital	436,500	0	835,365	1,881,530
100-2-50640	CAPITAL OUTLAY-vehicles	Capital	50,000	20,000	0	0
100-2-50642	CAPITAL OUTLAY-equipment and machinery	Capital	20,000	0	0	32,550
100-3-50533	CAPITAL OUTLAY-sidewalks (unit specific)	Capital	200,000	0	0	0
100-3-50605	CAPITAL OUTLAY-asphalt roads (unit specific)	Capital	40,000	0	0	11,998
100-3-50620	CAPITAL OUTLAY-building and drainage	Capital	50,000	0	0	0
100-3-50633	CAPITAL OUTLAY-traffic calming (unit specific)	Capital	0	0	0	15,503
100-3-50640	CAPITAL OUTLAY-vehicles	Capital	320,000	0	87,762	42,188
100-3-50642	CAPITAL OUTLAY-equipment and machinery	Capital	718,000	0	447,914	770,635
100-3-50644	CAPITAL OUTLAY-computer equipment	Capital	0	0	7,850	13,280
100-3-50657	CAPITAL OUTLAY-canals (basin specific)	Capital	250,000	0	0	0
100-4-50640	CAPITAL OUTLAY-vehicles	Capital	55,000	0	0	0
100-4-50642	CAPITAL OUTLAY-equipment and machinery	Capital	0	0	0	183,913
100-4-50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	75,000	0	0	120,406
100-4-50657	CAPITAL OUTLAY-canals (basin specific)	Capital	1,060,244	0	289,392	166,658
100-5-50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	70,000	0	0	0
100-6-50642	CAPITAL OUTLAY-equipment and machinery	Capital	0	0	0	76,345
100-6-50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	70,000	0	75	17,992
100-6-50657	CAPITAL OUTLAY-canals (basin specific)	Capital	389,376	0	0	0
		Total Capital	3,820,120	40,000	1,681,510	3,341,248
204-1-50710	PRINCIPAL PAYMENTS	Debt	0	0	150,000	110,000
204-1-50720	INTEREST PAYMENTS	Debt	0	0	9,750	16,900
204-1-50730	OTHER DEBT SERVICE COSTS	Debt	0	0	3,482	3,408
209-1-50710	PRINCIPAL PAYMENTS	Debt	0	1,090,000	1,050,000	1,010,000
209-1-50720	INTEREST PAYMENTS	Debt	0	44,963	88,275	128,675
209-1-50730	OTHER DEBT SERVICE COSTS	Debt	0	3,300	3,300	3,300
210-1-50710	PRINCIPAL PAYMENTS	Debt	445,000	430,000	415,000	405,000
210-1-50720	INTEREST PAYMENTS	Debt	149,013	162,988	176,475	189,638
210-1-50730	OTHER DEBT SERVICE COSTS	Debt	3,000	3,000	3,000	3,000
211-13-50710	PRINCIPAL PAYMENTS	Debt	385,000	0	0	0
211-13-50720	INTEREST PAYMENTS	Debt	640,125	0	0	0
211-13-50730	OTHER DEBT SERVICE COSTS	Debt	6,000	0	0	0
		Total Debt	1,628,138	1,734,250	1,899,282	1,869,920
		TOTAL BUDGET	\$24,462,721	\$14,288,659	\$16,730,851	\$17,219,063

Reserves Balances by Unit

Unit	Reserves as of 9/30/21 (latest available data)	FY 2023 budgeted expenditures	25% of FY 2023 budget (minimum reserves)	Reserves in excess of 25%
1	454,845	1,683,099	420,775	34,071
2	614,137	1,715,966	428,992	185,146
3	258,511	1,154,631	288,658	(30,146)
4	842,989	2,807,335	701,834	141,155
5	725,414	2,080,272	520,068	205,346
6	451,873	1,217,834	304,459	147,414
7	450,764	1,706,978	426,744	24,019
9	448,234	1,127,021	281,755	166,479
10	844,046	2,541,858	635,464	208,581
11	22,026	-	-	22,026
12	304,299	1,897,550	474,387	(170,088)
13	150,350	381,961	95,490	54,860
14	221,020	554,392	138,598	82,422
16	31,389	-	-	31,389
17	16,279	43,039	10,760	5,520
18	19,117	99,121	24,780	(5,663)
19A	(10,526)	11,384	2,846	8,538
1H	13,371	19,275	4,819	8,552
2K	18,969	126,918	31,730	(12,760)
7M	5,771	77,882	19,471	(13,700)
M1H	(11,020)	14,591	3,648	(14,668)
M1S	228,650	122,041	30,510	198,140
M2D	15,579	343,228	85,807	-
M2L	12,936	108,208	27,052	(14,116)
Total	6,129,024	19,834,584	4,958,646	1,262,516

Indian Trail Improvement District

Debt Service Budget for Fiscal Year 2023

ACCOUNT	2021	2022	2023	
DESCRIPTION	Budget	Budget	Change from Prior Year Budget	Budget
Unit 18 Bond -Maturity Date August 1, 2031				
PRINCIPAL PAYMENT	\$415,000	\$430,000	\$15,000	\$445,000
INTEREST PAYMENT	176,475	162,988	(13,975)	149,013
Trustee Fees	3,000	3,000	0	3,000
Adjust Reserves	0	(76,600)	62,806	(13,794)
Discounts and Commissions	30,913	35,759	62	35,821
TOTAL	625,388	555,147	63,893	619,040

R2 ROAD PAVING BOND - Maturity Date August 1, 2022

PRINCIPAL PAYMENT	1,050,000	1,090,000	(1,090,000)	0
INTEREST PAYMENT	88,275	44,963	(44,963)	0
Trustee Fees	3,300	3,300	(3,300)	0
Adjust Reserves	0	0	0	0
Discounts and Commissions	59,362	68,296	(68,296)	0
TOTAL	1,200,937	1,206,558	(1,206,558)	0

UNIT 17 BOND - Maturity Date August 1, 2021

PRINCIPAL PAYMENT	20,685	0	0	0
INTEREST PAYMENT	9,750	0	0	0
Trustee Fees	3,408	0	0	0
Adjust Reserves		0	0	0
Discounts and Commissions	1,760	0	0	0
TOTAL	35,603	0	0	0

UNIT R-3 BOND - Maturity Date August 1, 2042

PRINCIPAL PAYMENT	0	0	385,000	385,000
INTEREST PAYMENT	0	0	640,125	640,125
Trustee Fees	0	0	6,000	6,000
Adjust Reserves	0	0	154,669	154,669
Discounts and Commissions	0	0	61,868	61,868
TOTAL	0	0	1,247,662	1,247,662

TOTAL DEBT ASSESSMENT	\$1,861,927	\$1,761,705	\$104,997	\$1,866,702
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**INDIAN TRAIL IMPROVEMENT PROGRAM
CAPITAL IMPROVEMENT PROGRAM
PROJECT FUNDING BY DEPARTMENT
FISCAL YEARS 2022 - 2026**

Description	Approved 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027
ADMINISTRATION					
Camera/Security System	5,000	5,000	10,000		2,000
Computer Updates	3,000	5,000		9,861	2,000
Software	3,000	4,000			
Telephone System	5,000	1,000	1,000	1,000	1,000
Total Administration Department	16,000	15,000	11,000	10,861	5,000

PARKS					
Replace Playground at Downers	-	120,000	-	-	-
Add Restrooms Hoefl Park	-	-	180,000	-	-
Registration software	-	3,500	-	-	-
Cameras at ACP North and South Expansion - Parking Lot and fields		20,000	-	-	-
Resurface Tennis Courts at Temple Park	25,000	-	-	-	-
Replace Playground Hoefl	-	-	-	145,000	-
Shade Structure Acreage Commuunity Park Playground	-	25,000	-	-	-
Citrus Grove walking Path Replacement	-	25,000	-	-	-
AC Unit Replacement	11,000	-	-	-	-
Athletic Field Maintenance Sod		65,000	65,000	65,000	65,000
Athletic Field Treatment		62,500	62,500	62,500	62,500
Swing seats and chains at Kidscape	500	-	-	-	-
Shade Structures at Kidscape	-	25,000	-	-	-
Vehicle		40,000	-	-	-
Gator UTV	20,000				
Green Mower	50,000				
Vibrator Sand Spreader	-	40,000	-	-	-
Grants:					
Nicole Hornstein Equestrian Park (LWCF grant)	200,000	200,000	-	-	-
Recreational Trails Program (RTP)-Equestrian Trailhead	200,000	200,000	-	-	-
Citrus Grove (FRDAP)	50,000	-	-	-	-
Temple Park (FRDAP)	50,000	50,000	-	-	-
Kidscape Park (FRDAP)	50,000				
Remainder of County Phase II resolution	1,718,049				
Skate Park South ACP	225,000				
Artificial Turf - ACP South Expansion multipurpose new (Cou	1,052,500	-	-	-	-
Total Parks Department	3,652,049	876,000	307,500	272,500	127,500

OPERATIONS

Description	Approved 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027
Sidewalk Replacement (6miles per yr)	200,000	316,800	316,800	316,800	316,800
Fleet - Metal roof on west side of building	50,000				
Capital Outlay - Heavy Duty Vehicles (2 PU/yr) - (2)EA F250 tr	50,000	150,000	100,000	100,000	100,000
Capital Outlay - Light Vehicles (2PU/yr) - (3)EA F150	90,000				
Water Truck to replace old WT1	-	150,000			
Dump Trucks (2) to replace old Macks (\$180k ea)	180,000	180,000			
(2)EA Boom Mowers to replace mw8 &10 (\$125k ea)	-	450,000	150,000		
2-Motor Grader (\$234k ea) for Oper	468,000	468,000			
(2)EA 12ton Roller for millings currently renting 2)		280,000			
(1)EA T870 Skid steer		80,000			
Tack Truck 2,000 Gallons Cap		225,000			
Long Reach Trackhoe for canal shoal removal		220,000			
Screener to sort millings material		250,000			
Tub grinder for cleared vegetation		250,000			
Loader to replace Leased John Deere Loader (L4)	250,000				
Loader to replace L1 Cat Loader		250,000			
Traffic Logix cushions or hot asphalt bumps): 8 locations	40,000				
Grants:					
Transportation Alternatives (TA)-2021--Multiuse Path		791,311	791,311		
Transportation Alternatives (TA)-2022--Multiuse Path				528,611	528,611
Local Initiatives (LI)-2022-Speed Tables				315,104	315,104
Low Impact Development Swales (NS073 grant)	820,000				
Total Ops and Maint Department	<u>2,148,000</u>	<u>4,061,111</u>	<u>1,358,111</u>	<u>1,260,515</u>	<u>1,260,515</u>
PROJECTED CAPITAL EXPENDITURES			-	-	-
VARIANCE	-	-	-	-	-
Difference	-	-	-	-	-

PUMPS & AQUATICS

Capital Outlay - Vehicles Utility truck	55,000			50,000	
Capital Outlay - Pumps , Structures and Telemetry (M2 Basin)	70,000	40,000			
Capital Outlay - Pump rebuild (M1 Basin)	40,000	60,000	30,000	-	30,000
Capital Outlay - Pump Station Exhaust Fans (M1 Basin)	75,000				
Generator replacement (M1 Basin)		100,000	100,000		
Capital Outlay - Pumps rebuild (MS1)			50,000		
Pump replacement (MS1)	-				
Telemetry upgrade (MS1)	70,000	80,000			
Grants:					
M2 Bypass	389,376				
M1 Canal Reinforcement and Reventment Repair	400,000	400,000			
M1 Basin East/West Conveyance	1,000,000	3,000,000			
Total Pumps Department	<u>2,099,376</u>	<u>3,680,000</u>	<u>180,000</u>	<u>50,000</u>	<u>30,000</u>