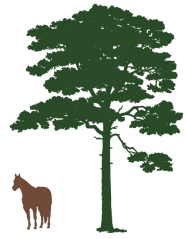


A scenic view of a paved road in a park-like setting. The road is flanked by lush green grass and various trees, including a prominent palm tree on the right. A silhouette of a horse is positioned on the road in the middle ground. The sky is clear and blue.

INDIAN TRAIL

DISTRICT - DRAINAGE, PARKS & ROADS
Est. 1957

Fiscal Year 2023 Budget Recommendation

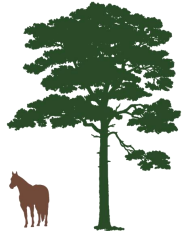


FY23 Budget Process

The legal level of budgetary control for the District is exercised at the “Object of Expenditure” level which is defined as personal services, operating expenditures, capital outlay, and debt service.

Transfers between Objects of Expenditure require Board of Supervisor approval.

Transfers within an Object of Expenditure are approved at the Administration level.



Status of the District

The District continues to experience tremendous growth within and outside its boundaries. The post-era of the COVID-19 Pandemic coupled with solid property values and inflationary factors have created a storm-level event for the District.

The continuing change in populace differentiates even more than the current fiscal year for road maintenance, canal maintenance, drainage flow and parks.

The impact from high material and fuel costs, competitive job market, litigation and a high demand for services requires assessment increases and modifications to the personnel

The District only has one single-revenue stream to fund all District functions.



Status of the District

The change in population has also increased the number of passenger vehicles, service and commercial trucks

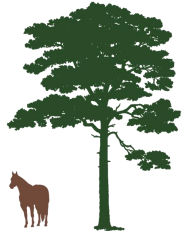
County road construction over several years will place more cut-through traffic on District roadways.

The District cannot place millings on unimproved roadways fast enough to keep up with people's expectations

The District has not cleared or dredged canals for several years

The size of homes, accessory buildings and pond fill-ins has put more pressure on swales and canals (stormwater drainage)

The level of grading and traffic on unimproved roads has resulted in more sediment in our swales and ultimately canals



Status of the District

In FY19, to address the aging infrastructure and increasing maintenance demand, the District started to use Fund Balance Reserves to avoid assessment increases and cover costs for badly needed services

In FY19 & FY20, the District had a few unanticipated anomalies which negatively impacted the Total Fund Balance (Reserve)

The FY21 Budget was amended for continued defense of litigation and to finish capital projects

The FY22 Budget will use Fund Balance to cover inflationary cost increases for fuel and material and defense litigation



Status of the District

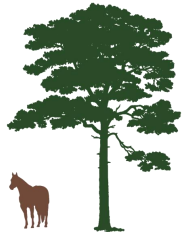
The economic outlook on a global and national basis is not positive
As of June 2022, there are still TWO (2) Open Jobs for Every Able Worker in the USA.

A recession is underway with an uncertain level or timeline

The continued costs of food and other commodities will continue to rise

Fuel costs have slightly decreased for only a short time period

The economic forecast of the South Florida regional economy and Northern Palm Beach County local economy remains strong but will feel some level of effect



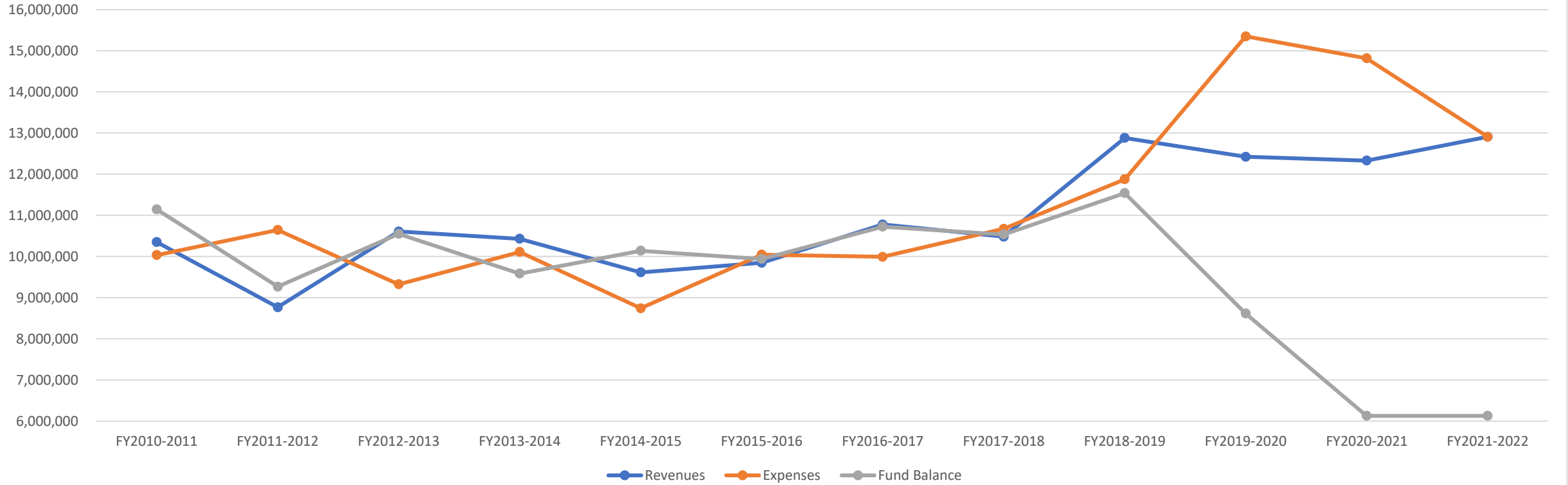
Fund Balance

Fund Balance	
Carry-forward amount from FY19	\$11,540,483
Amount used in FY20	(2,926,060)
Amount used in FY21	(2,485,404)
Ending Fund Balance Sept. 30, 2021	6,129,020
Required Reserves – 25% (Policy recommends a range of 25% to 30% of Operating Expenses)	3,872,171
R2 Roads Reserve	2,000,000
Unrestricted Fund Balance*	\$256,848

* Unrestricted Fund Balance can be designated by the Board of Supervisors for Legal, R2, R3, Inverted Syphon, Emergencies or other uses, purchases or projects.

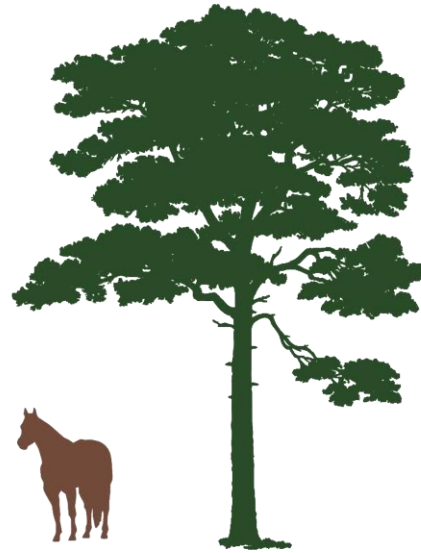
FY11-22 Revenues, Expenses & Assessments

Indian Trail Improvement District Financial Activity Since Fiscal Year 2011-General Fund



	ASSESSMENTS										
	FY2010-2011	FY2011-2012	FY2012-2013	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
Assessment	\$456.00	\$436.00	\$426.76	\$429.51	\$445.70	\$453.97	\$462.63	\$544.52	\$561.10	\$560.99	\$561.00
Increase/(Decrease)		(\$20.00)	(\$9.24)	\$2.75	\$16.19	\$8.27	\$8.66	\$81.89	\$16.58	(\$0.11)	\$0.01
% Increase/(Decrease)		-4.39%	-2.12%	0.64%	3.77%	1.86%	1.91%	17.70%	3.04%	-0.02%	0.00%

Fiscal Year 2023 Budget Recommendation



Highlights



FY23 Budget Recommendation – Variations

During the Budget Workshop, staff recommended the following budget to continue improvement the level of service provided by the District to its residents:

FY23 Total District Budget Request	– \$24,296,473
FY23 Budget Special Revenue Fund	– \$19,834,584
FY22 Budget Special Revenue Fund	– \$12,554,409
Difference Special Revenue Fund	– \$7,280,175

The Board of Supervisors voted to submit Budget Recommendation for TRIM purposes.

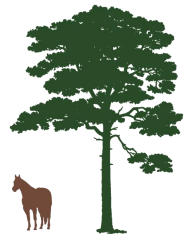
The Board requested staff to analyze expenditures to reduce assessment level with minor impact to the annual operations.



FY23 Budget Recommendation – Staff Final Amendment

Staff completed different analysis which resulted in a new budget recommendation as follows:

FY23 Total District Budget Request	– \$21,511,394
FY23 Budget Special Revenue Fund	– \$16,488,896
FY22 Budget Special Revenue Fund	– \$12,554,409
Difference Special Revenue Fund	– \$3,934,487



FY23 Revised Budget Recommendation

Object of Expenditure	FY2022	FY2023	Variance
1. Personnel	\$6,501,223	\$7,107,996	\$606,773
2. Operating	6,013,185	7,590,400	1,577,214
3. Capital Outlay	40,000	1,790,500	1,750,500
Total- Special Revenue	12,554,409	16,488,896	3,934,487
Debt	1,734,250	2,022,498	288,248
R-3 Unit	0	3,000,000	3,000,000
	\$14,288,659	\$21,511,394	\$7,222,735



FY23 Capital Improvement Projects

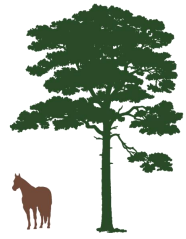
Highlights –

- Fund Various **Parks** CIP Projects and Grants (A) – \$ 231,500
- Fund **Operation** Projects (B) – 290,000
- Fund to Replace **Operations** Aging Equipment (C) – \$1,038,000
- Fund Pump Rebuild and Exhaust Fan M1 – \$115,000
- Fund Telemetry Upgrade for MS1 – \$70,000
- Fund Rebuild 2 Pumps for M2 - \$70,000



FY23 Parks Capital Improvement Projects

A/C Unit Replacement	\$11,000
Swing Seats and Chains at Kidscape	500
Gator UTV	20,000
Greens Turf Mower	50,000
Grants:	
Citrus Grove (FRDAP)	50,000
Temple Park (FRDAP)	50,000
Kidscape Park (FRDAP)	50,000
Total	\$231,500



FY23 Operations Capital Improvement Projects

Sidewalk Replacement (6-miles per year)	\$220,000
Fleet - Metal Open-Air Extension Roof on Maintenance Building	70,000
Traffic Logix Cushions: 8 Locations on 130 th Project Milling Project	40,000
Total	\$290,000



FY23 Operations Aging Equipment

Heavy Duty Vehicles (2 PU/yr.) - (2)EA F250 to replace M13 & M14	\$50,000
Light Vehicles (2 PU/yr.) - (3)EA F150	90,000
Dump Trucks (2) to replace old Macks (\$180k ea)	180,000
2 Motor Grader (\$234k each)	468,000
Loader to replace Leased John Deere Loader (L4)	250,000
Total	\$1,038,000

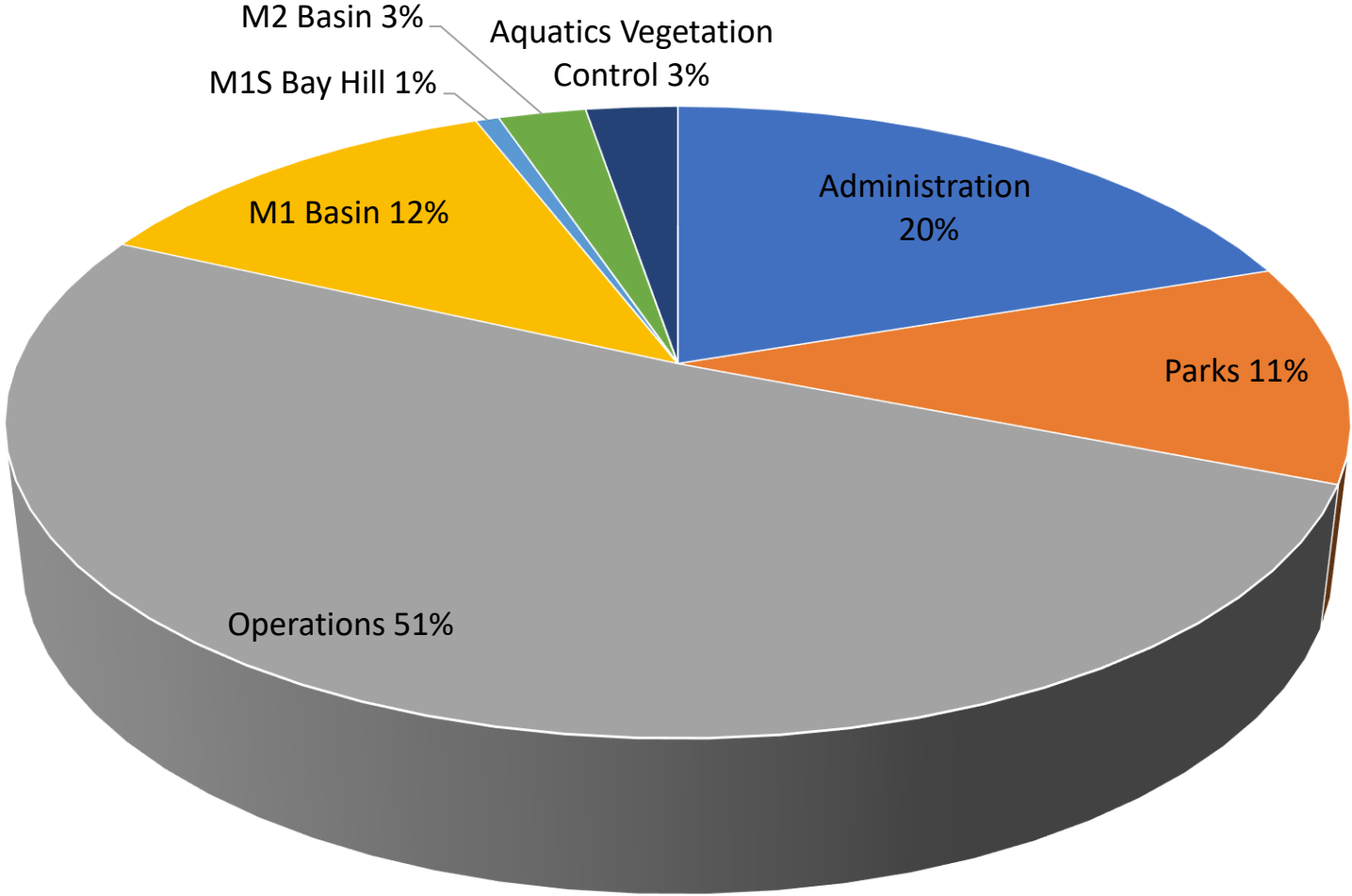
FY23 Expenses by Department

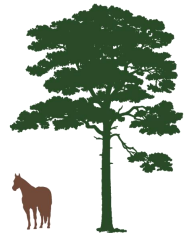
Department	FY22 Budget	FY23 Recommendation	Increase (Decrease)
Administration, Engineering & Legal*	\$2,663,329	\$3,257,185	\$593,856
Parks & Recreation	1,327,704	1,850,714	523,009
Operations	5,636,939	8,380,298	2,743,360
M1 Basin - Canal	2,192,723	2,015,208	(177,514)
M1S Bay Hill - Canal	86,000	110,170	24,170
M2 Basin - Canal	229,953	415,321	185,368
Aquatics Vegetation Control Contract	417,761	435,000	17,239
Sub-Total Special Revenue Fund	12,554,409	16,463,896	3,909,487
Unit 20 Direct Expenses	0	25,000	25,000
Total Assessment	12,554,409	16,488,896	3,934,487
R3 Capital Project Fund	0	3,000,000	3,000,000
Total FY23 Budget	\$12,554,409	19,488,896	\$6,934,487

FY23 Expenditures by Appropriation

Department	Special Revenue Fund	Department	Special Revenue Fund
Administration, Engineering & Legal		Operations	
Personnel	\$1,485,569	Personnel	\$3,124,9613
Operating	1,755,616	Operating	2,927,338
Capital Outlay	16,000	Litigation + FY22 Fund Re-imb.	1,000,000
Sub-Total	\$3,257,185	Capital Outlay	1,328,000
		Sub-Total	\$8,380,298
Parks & Recreation		Operations - Aquatics & Pump	
Personnel	\$915,260	Personnel	\$1,582,206
Operating	603,954	Operating	1,178,493
Litigation	100,000	Capital Outlay	215,000
Capital Outlay	231,500	Sub-Total	\$2,975,699
Sub-Total	\$1,850,714		
Total Special Revenue Fund		Total Debt Service Fund	\$2,022,498
	\$16,463,896	R-3 Capital Project Fund	\$3,000,000
Total Unit 20 Direct Expenses			
	\$25,000		
Total All Funds		\$21,511,394	

Special Revenue Fund – Departmental Expenditures





FY23 Budget Recommendation Summary

Object of Expenditure

1. Personnel	\$7,107,996
2. Operating	7,590,400
3. Capital Outlay	1,790,500
Total Special Revenue Fund	\$16,488,896
Debt Service Fund	\$2,022,498
R-3 Unit Capital Project Fund	\$3,000,000
Total Budget – All Funds	\$21,511,394

Assessment Rates By Unit	Unit	FY22	FY23	Difference	% Incr (Dec)
	1	\$607.67	787.40	\$179.74	30%
	1 Debt	\$0.00	\$58.05	\$58.05	100%
	1A	\$607.67	787.40	\$179.74	30%
	1A Debt	\$0.00	\$58.05	\$58.05	100%
	2	\$607.64	\$787.40	\$179.76	30%
	2 Debt	\$69.90	\$58.05	(\$11.85)	-17%
	2A	\$607.64	\$787.40	\$179.76	30%
	2A Debt	\$111.84	\$58.05	(\$53.79)	-48%
	3	\$607.38	\$787.40	\$180.02	30%
	3 Debt	\$74.01	\$58.05	(\$15.96)	-22%
	3A	\$607.38	\$787.40	\$180.02	30%
	3A Debt	\$118.42	\$58.05	(\$60.37)	-51%
	4	\$607.92	\$787.40	\$179.48	30%
	4 Debt	\$70.69	\$58.05	(\$12.64)	-18%
	4A	\$607.92	\$787.40	\$179.48	30%
	4A Debt	\$113.10	\$58.05	(\$55.05)	-49%
	5	\$607.79	\$787.40	\$179.62	30%
	5 Debt	\$72.16	\$58.05	(\$14.11)	-20%
	5A	\$607.79	\$787.40	\$179.62	30%
	5A Debt	\$115.46	\$58.05	(\$57.41)	-50%
	6	\$549.11	\$789.57	\$240.46	44%
	6 Debt	\$0.00	\$58.05	\$58.05	100%
	6A	\$549.11	\$789.57	\$240.46	44%
	6A Debt	\$0.00	\$58.05	\$58.05	100%

Assessment	7	\$607.68	\$787.40	\$179.73	30%
Rates	7 Debt	\$72.29	\$58.05	(\$14.24)	-20%
By Unit	7A	\$607.68	\$787.40	\$179.73	30%
	7A Debt	\$115.66	\$58.05	(\$57.61)	-50%
	9	\$607.36	\$787.40	\$180.05	30%
	9 Debt	\$74.39	\$58.05	(\$16.34)	-22%
	9A	\$607.36	\$787.40	\$180.05	30%
	9A Debt	\$119.03	\$58.05	(\$60.98)	-51%
	10	\$607.88	\$787.40	\$179.52	30%
	10 Debt	\$71.48	\$58.05	(\$13.43)	-19%
	10A	\$607.88	\$787.40	\$179.52	30%
	10A Debt	\$114.36	\$58.05	(\$56.31)	-49%
	12A	\$549.43	\$789.57	\$240.13	44%
	12A Debt	\$0.00	\$58.05	\$58.05	100%
	12B	\$549.43	\$789.57	\$240.13	44%
	12B Debt	\$0.00	\$58.05	\$58.05	100%
	12C	\$549.43	\$789.57	\$240.13	44%
	12C Debt	\$0.00	\$58.05	\$58.05	100%
	13	\$605.53	\$787.40	\$181.88	30%
	13 Debt	\$70.32	\$58.05	(\$12.27)	-17%
	13A	\$605.53	\$787.40	\$181.88	30%
	13A Debt	\$112.51	\$58.05	(\$54.46)	-48%

Assessment	14	\$606.39	\$787.40	\$181.01	30%
Rates	14 Debt	\$72.32	\$58.05	(\$14.27)	-20%
By Unit	14A	\$606.39	\$787.40	\$181.01	30%
	14A Debt	\$115.72	\$58.05	(\$57.67)	-50%
	17 - Crestwood	\$140.58	\$164.34	\$23.76	17%
	18 G - Madison Green Golf Course	\$16.42	\$19.54	\$3.12	19%
	18G Debt - Madison Green Golf Course	\$150.87	\$168.24	\$17.36	12%
	18R - Madison Green Residential (Resd.)	\$45.35	\$53.97	\$8.62	19%
	18R Debt - Madison Green Resd.	\$416.63	\$464.58	\$47.95	12%
	18RD - Madison Green Resd (.22+)	\$90.70	\$107.93	\$17.24	19%
	18RD Debt - Madison Green Resd (.22+)	\$833.27	\$929.17	\$95.90	12%
	19A - Shoppes at Indian Trail	\$262.37	\$276.97	\$14.60	6%
	Unit 19 Debt	\$0.00	\$58.05	\$58.05	100%
	Unit #20 Santa Rosa Groves	\$0.00	\$827.72	\$827.72	100%
	Unit #20 Santa Rosa Groves Debt	\$0.00	\$0.00	\$0.00	100%
	M1S - Stonewall / Bay Hill	\$378.96	\$436.99	\$58.03	15%
	M2D - Dellwood	\$183.62	\$257.71	\$74.09	40%
	M2D - Dellwood Debt	\$0.00	\$58.05	\$58.05	100%
	M2L - Las Flores Ranchos	\$183.62	\$257.71	\$74.09	40%
	M2L - Las Flores Ranchos Debt	\$0.00	\$58.05	\$58.05	100%
	7M - Vila Nursery	\$241.89	\$255.55	\$13.66	6%
	1H - Acreage Pines	\$262.37	\$276.97	\$14.60	6%
	2K - Rustic Lakes/Kramer	\$241.89	\$255.55	\$13.66	6%}