

RESOLUTION NO. 2018 - 006

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 Trail Improvement District as follows:

1. That the proposed budget, as revised, attached hereto is hereby made a part hereof and adopted as the budget for the District's Fiscal Year 2018-2019 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 2018-2019 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 18th day of July 2018.



INDIAN TRAIL IMPROVEMENT DISTRICT

By: Betty Agne
President

ATTEST:

By: [Signature]
Secretary

ACCT #	ACCOUNT DESCRIPTION	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
		Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
ADMINISTRATIVE BUDGET										
50110	Executive Salaries	107,900	-	107,900	107,902	4,198	112,100		District Manager 2% increase; also added new Network Specialist (\$75K)	
50120	Regular Salaries and Wages	386,349	424,836	(38,487)	388,316	71,468	459,784		7.65% of payroll	
50130	Board of Supervisors' Salaries	33,600	33,923	(323)	33,601	(1)	33,600		Keep just under 2018 budget until % of payroll can be confirmed	
50210	Payroll Taxes	40,380	33,488	6,892	40,531	5,789	46,320		Increase 10%, includes EE assist program	
50220	Retirement	65,937	56,241	9,696	71,495	(3,495)	68,000		Possible claims	
50230	Employee Insurance	119,453	93,857	25,596	141,053	13,947	155,000		Temps	
50240	Worker's Comp. Insurance	15,000	17,854	(2,854)	18,178	-	18,178			
50250	Unemployment Insurance	7,264	1,925	5,339	3,293	-	3,293			
50260	Leased Employees	-	-	-	-	-	-			
50310	Attorney Fees	300,000	356,007	(56,007)	300,000	(50,000)	250,000			
50312	Engineering Fees	300,000	316,522	(16,522)	300,000	-	300,000			
50317	Attorney - Human Resources	-	-	-	-	50,000	50,000		New line item; \$ moved from 50310	
50318	Contingency - Attorney	-	-	-	-	50,000	50,000		New line item	
50319	Contingency - Engineer	-	-	-	-	50,000	50,000		New line item	
50320	Accounting and Auditing Fees	77,575	51,000	26,575	60,000	-	60,000			
50324	Computer Programming & Maintenance	30,000	52,058	(22,058)	34,999	1	35,000	Accounting, website, office phones, IT consultants, work orders (KDT alone is \$34K)	IT Consultant (39K), Accounting software (6K), work order/permits software (5K), web hosting (3K), office phone system (2K)	
50340	Contractual Services - Professional	60,000	58,864	1,136	59,998	10,002	70,000	Grants consultant, Special Dist Svcs, Paychex fees	Grants consultant (20K), lobbyist (50K); \$10K moved here from 50343	
50341	Contractual Services - Janitorial	2,500	799	1,701	2,501	(1)	2,500	Pest control, janitor, carpet and duct cleaning	Janitor only	
50342	Deputy Sheriffs	90,000	103,594	(13,594)	90,001	(1)	90,000		Reducing coverage to lower the budget impact	
50343	Contractual Services - Other	20,000	28,531	(8,531)	30,001	(23,001)	7,000	Paychex fees, GPS tracking, grants consultant, fire sprinkler tests, worker comp clinic, alarm monitoring	Paychex fees (5K), worker comp clinic (2K)	
50400	Travel	3,000	2,159	841	3,001	(1)	3,000			
50403	BOS - Expenses	25,000	15,007	9,993	25,002	(2)	25,000			
50405	Meetings/Meals	1,000	3,708	(2,708)	1,000	-	1,000		Lodging, mileage, per diem	
50410	Telephones & Communications	19,200	19,004	196	19,201	(1)	19,200		Cell (8K), landlines and internet (12K)	
50412	Postage & Delivery	2,000	3,156	(1,156)	1,999	1	2,000		Postage machine and postage refills	
50430	Utilities	7,500	13,010	(5,510)	8,502	(2)	8,500			
50431	Trash Pickup	7,500	6,378	1,122	6,999	1	7,000		SWA (6K), hauler (1K)	
50440	Machine/Equipment Rental	7,000	8,552	(1,552)	6,999	1	7,000		Copier, postage machine	
50450	General Insurance	35,000	39,303	(4,303)	30,599	1	30,600		Worker comp, liab, property, auto	
50461	Repairs & Maintenance - Vehicles	-	233	(233)	-	-	-		GPS tracking (1K), DM vehicle maint (2K)	
50462	Repairs & Maintenance - Building	3,000	1,725	1,275	3,001	5,999	9,000		Carpet and duct cleaning (2K), pest control (1K), fire sprinkler tests (3K), alarm monitoring (2K), changes to reception area (1K)	
50470	Printing, Signage and Forms	20,000	11,418	8,582	19,999	(9,999)	10,000			
50480	Public Relations, Legal Notices	7,000	986	6,014	5,001	(1)	5,000			
50490	Charges and Fees	2,000	5,465	(3,465)	1,999	1	2,000		Bank fees (2K), tax roll data fees (5K)	
50492	Records Management	11,300	4,642	6,658	11,301	6,999	18,300			
50510	Office Supplies	6,000	10,891	(4,891)	6,999	1,001	8,000		\$1K moved here from 50511	
50511	Computer Supplies	1,000	(9)	1,009	1,000	(1,000)	-		Not using this line item	
50512	Janitorial Supplies	2,000	133	1,867	1,000	-	1,000			
50516	Employee Recognition	5,000	10,094	(5,094)	6,999	(5,499)	1,500		\$100 per EE	
50520	Gasoline	-	-	-	-	-	-			
50525	Uniforms	300	793	(493)	300	-	300			
50540	Books, Publications, Dues & Subscriptions	4,000	7,335	(3,335)	3,999	1	4,000		FASD (4K), GASB materials (1K)	
50541	Education & Training	6,000	783	5,217	6,000	-	6,000			
50642	Capital Outlay - Equipment & Machinery	1,000	-	1,000	1,999	1	2,000			
50644	Capital Outlay - Computer Equipment	2,500	4,405	(1,905)	3,999	1	4,000			
50825	Engineering - Reimbursable	50,000	41,096	8,904	49,999	1	50,000			
50826	Legal Exp Reimbursable	10,000	8,868	1,133	9,997	3	10,000			
ADMINISTRATIVE EXPENDITURE BUDGET		1,894,258	1,848,635	45,623	1,918,763	176,412	2,095,175			
Distribution Code set "Admin"										
	Discounts	75,770			76,751	12,227	87,997			
	Commissions	18,943			19,188	2,009	20,952			
	ADMIN BUDGET NET OF DISC/COMM	1,988,971			2,014,701	190,648	2,204,124			
	Adjust reserves	(679,000)			(1,118,000)	1,018,000	(100,000)			
	Unit 18 reserves adjustment					30,000	30,000			
	Carryforward									
	Reimbursed Engineering Fees Revenue	(30,000)			(30,000)	20,000	(10,000)			
	Reimbursed Legal Fees Revenue	(5,000)			(5,000)		(5,000)			
	Interest Income Revenue	(50,000)			(50,000)	10,000	(40,000)			
	ADMINISTRATIVE ASSESSMENT	1,224,971			811,701	1,268,648	2,079,124			

ACCT	ACCOUNT	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
PARKS BUDGET										
50120	REGULAR SALARIES AND WAGES	496,637	441,569	55,068	523,387	15,613	539,000			
50210	PAYROLL TAXES	37,228	32,316	4,912	39,274	1,960	41,234		Add halftime EE for ACPSE	
50220	RETIREMENT	38,595	33,250	3,345	40,610	7,900	48,510		7.65% of payroll	
50230	EMPLOYEE INSURANCE	109,802	85,631	24,171	130,948	14,052	145,000		Use 9% of payroll	
50240	WORKER'S COMP INSURANCE	14,000	18,981	(4,981)	18,178	(2)	18,176		Use 10% increase	
50250	UNEMPLOYMENT INSURANCE	7,300	-	7,300	3,702	(1)	3,701			
50310	ATTORNEY FEES	5,000	5,985	(985)	4,999	1	5,000			
50311	PROFESSIONAL & PLANNING FEES	5,000	-	5,000	4,999	1	5,000			
50312	ENGINEERING FEES	10,000	193	9,808	10,002	(5,002)	5,000			
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	2,716	(2,716)	-	-	-	Paychex fees		
50341	CONTRACTUAL SERVICES - JANITORIAL	3,000	1,482	1,518	2,999	1	3,000	Pest control, janitor	Portable toilets (10K), Hamlin janitorial (3K)	
50343	CONTRACTUAL SERVICES-OTHER	52,500	54,677	(2,177)	52,501	(43,501)	9,000	Mowing, portable toilets, water tests	Water tests (2K), Paychex fees (5K), worker comp clinic (2K)	
50400	TRAVEL	250	-	250	249	1	250			
50405	MEETINGS/MEALS	500	150	350	499	1	500			
50410	TELEPHONES & COMMUNICATIONS	7,800	7,480	320	7,801	(1)	7,800		Cell (6K), landlines and internet (2K)	
50430	UTILITIES	85,000	92,196	(7,196)	120,001	(1)	120,000		Hold at 2018 level	
50431	TRASH PICKUP	40,000	22,664	17,336	52,001	(27,001)	25,000		SWA (16K), hauler (9K)	
50440	MACHINE/EQUIPMENT RENTAL	4,000	1,881	2,119	4,002	(2)	4,000			
50450	GENERAL INSURANCE	28,000	29,187	(1,187)	30,600	-	30,600			
50460	REPAIRS & MAINTENANCE - EQUIPMENT	6,500	7,758	(1,258)	8,000	-	8,000			
50461	REPAIRS & MAINTENANCE - VEHICLES	9,000	9,124	(124)	10,002	(2)	10,000		GPS monitoring (3K), maint (10K)	
50462	REPAIRS & MAINTENANCE - BUILDING	8,000	7,069	931	8,000	-	8,000		Pest control (2K), alarm monitoring (1K), maint (8K)	
50463	REPAIRS & MAINTENANCE - IRRIGATION	5,000	3,777	1,223	4,999	1	5,000			
50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	50,000	51,849	(1,849)	49,999	43,001	93,000		Mowing (43K), maint (50K); \$43K moved here from 50343	
50470	PRINTING, SIGNAGE & FORMS	3,000	2,325	676	2,999	1	3,000			
50480	PUBLIC RELATIONS	5,000	7,269	(2,269)	9,000	-	9,000		6 movie nights	
50490	CHARGES AND FEES	50	1	49	51	(1)	50			
50510	OFFICE SUPPLIES	1,000	852	148	998	2	1,000			
50512	JANITORIAL SUPPLIES	6,000	4,943	1,057	8,500	-	8,500			
50516	EMPLOYEE RECOGNITION	250	535	(285)	249	1	250		\$100 per EE	
50520	GASOLINE	20,000	18,764	1,236	19,999	1	20,000			
50523	OPERATING MATERIALS & SUPPLIES	7,500	3,027	4,473	12,001	(1)	12,000			
50524	SAFETY SUPPLIES	1,500	99	1,401	1,500	-	1,500			
50525	UNIFORMS	3,500	3,956	(456)	3,500	-	3,500			
50526	CHEMICALS	20,000	19,233	767	25,001	(1)	25,000			
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	700	-	700	698	2	700			
50541	EDUCATION & TRAINING	2,500	680	1,820	1,500	-	1,500			
50630	Capital Outlay-PARK IMPRVMENTS	238,843	118,508	120,335	154,999	-	154,999		Sycamore (145K), Downers (15K)	
50640	Capital Outlay-VEHICLE PURCHASES	-	-	-	27,994	(27,994)	-			
50642	Capital Outlay-EQUIP & MACH	5,000	-	5,000	-	-	-			
	PARKS EXPENDITURE BUDGET	1,335,955	1,090,127	245,828	1,396,741	(20,971)	1,375,770			
	Discounts	48,884	-	-	55,870	1,912	57,782			
	Commissions	12,221	-	-	13,967	(209)	13,758			
	PARKS BUDGET NET OF DISC/COMM	1,397,061			1,466,578	(19,268)	1,447,310			
	Adjust Reserves	-	-	-	-	-	-			
	Carryforward	(100,000)	-	-	-	-	-			
	Park Permits Revenue	(5,000)	-	-	(5,000)	-	(5,000)			
	Reimbursed Parks Salary Revenue	(2,000)	-	-	(2,000)	-	(2,000)			
	Reimbursed Parks Equipment Revenue	-	-	-	-	-	-			
	PARKS ASSESSMENT	1,290,061			1,459,578	(19,268)	1,440,310			

ACCT	ACCOUNT	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
OPERATIONS and MAINTENANCE (Roads) BUDGET										
50120	Regular Salaries and Wages	2,231,227	2,076,367	154,860	2,264,397	102,725	2,367,122		2% increase; amount needed when all openings are filled	
50210	Payroll Taxes	170,689	155,320	15,369	173,227	7,658	181,085		7.65% of payroll	
50220	Retirement	167,788	160,181	7,607	179,115	33,926	213,041		Use 9% of payroll	
50230	Employee Insurance	500,243	434,148	66,095	546,846	53,154	600,000		Use 10% increase	
50240	Worker's Comp. Insurance	64,000	69,133	(5,133)	76,341	(0)	76,341			
50250	Unemployment Insurance	33,468	-	33,468	17,966	-	17,966			
50312	Engineering Fees	50,000	450	49,550	49,999	1	50,000			
50313	GIS / Mapping	10,000	-	10,000	4,999	1	5,000			
50314	Surveying Supplies	9,000	6,981	2,019	10,002	(2)	10,000			
50324	Computer Programming & Maintenance	-	2,238	(2,238)	-	-	-			
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	12,306	(12,306)	-	-	-	Paychex fees		
50341	CONTRACTUAL SERVICES - JANITORIAL	2,700	1,276	1,424	2,699	(699)	2,000	Pest control, janitor	Janitor only	
50343	CONTRACTUAL SERVICES-OTHER	40,000	15,860	24,140	25,001	(13,001)	12,000	Paychex fees, mowing Folsom, alarm monitoring, worker comp clinic, HR screens	Worker comp clinic (2K), HR screens (2K), Paychex fees (6K), Sunshine State One Call (2K)	
50400	TRAVEL	250	402	(152)	249	1	250			
50405	MEETINGS/MEALS	500	244	256	499	1	500			
50410	TELEPHONES & COMMUNICATIONS	23,700	23,581	119	23,700	-	23,700		Cell (18K), landlines and internet (6K)	
50412	POSTAGE & DELIVERY	100	31	69	100	-	100			
50430	UTILITIES	20,000	28,197	(8,197)	23,999	1	24,000			
50431	TRASH PICKUP	22,000	21,348	652	23,999	1	24,000		SWA (4K), hauler (20K)	
50440	EQUIPMENT RENTAL, SHORT-TERM	180,000	209,147	(29,147)	270,001	(85,001)	185,000			
50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	-	-	-	-	185,000	185,000		New line item: net increase is \$100K for 50440 and 50445 combined	
50450	GENERAL INSURANCE	125,000	125,962	(961)	128,519	-	128,519			
50460	REPAIRS & MAINTENANCE - EQUIPMENT	200,000	205,041	(5,041)	240,000	-	240,000			
50461	REPAIRS & MAINTENANCE - VEHICLES	40,000	49,559	(9,559)	49,999	13,001	63,000		GPS monitoring (13K), maint (50K); \$13K moved here from 50343	
50462	REPAIRS & MAINTENANCE - BUILDING	15,000	4,625	10,375	14,998	2	15,000		Pest control (2K), alarm monitoring (2K), elevator maint (3K), building maint (8K)	
50470	PRINTING, SIGNAGE & FORMS	1,000	1,385	(385)	998	2	1,000			
50490	CHARGES AND FEES	1,750	1,112	638	1,500	-	1,500		Minor permits and fees	
50510	OFFICE SUPPLIES	3,000	3,859	(859)	3,500	-	3,500			
50511	COMPUTER SUPPLIES	1,000	18	982	998	(998)	-		Not using this line item	
50512	JANITORIAL SUPPLIES	2,500	2,240	260	2,501	(1)	2,500			
50516	EMPLOYEE RECOGNITION	5,000	2,755	2,245	4,999	1	5,000		\$100 per EE	
50519	Lubricants	-	-	-	-	10,000	10,000		\$10K moved here from 50523	
50523	OPERATING MATERIALS & SUPPLIES	50,000	49,563	437	49,999	(9,999)	40,000			
50524	SAFETY SUPPLIES	6,600	7,066	(466)	5,499	1	5,500			
50525	UNIFORMS	22,000	21,244	756	21,999	1	22,000			
50528	DIESEL FUEL	320,000	235,305	84,695	300,001	(1)	300,000			
50529	TOOLS	-	5,002	(5,002)	-	10,000	10,000			
50530	MAINTENANCE - ROADS	496,936	420,428	76,507	499,999	(299,999)	200,000		Minor maintenance	
50532	Capital Outlay - NON-ASPHALT ROADS	375,000	-	375,000	630,001	(304,001)	326,000		Major overhaul of non-asphalt roads	
50533	Capital Outlay-SIDEWALKS	150,000	-	150,000	100,000	-	100,000			
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	1,030	-	1,030	1,101	(1)	1,100			
50541	EDUCATION & TRAINING	10,000	2,302	7,698	10,002	(2)	10,000			
50605	Capital Outlay - ASPHALT ROADS	-	-	-	-	2,000,000	2,000,000		Repairing of 93 miles every six years	
50633	Capital Outlay-TRAFFIC CALMING	-	-	-	120,000	(120,000)	-			
50640	Capital Outlay-VEHICLE PURCHASES	120,000	(10)	120,010	70,001	(1)	70,000		F250 truck, crew cab, long bed, 4WD, diesel	
50642	Capital Outlay-EQUIP & MACH	212,349	129,907	82,442	299,862	(219,862)	80,000			
50644	Capital Outlay-COMPUTER EQUIPMENT	2,000	814	1,186	998	(998)	-			
OPERATIONS and MAINTENANCE EXPENDITURE BUDGET		5,685,830	4,485,386	1,200,443	6,250,613	1,361,111	7,611,724			
Discounts		225,472			250,825	68,867	319,692			
Commissions		56,368			62,706	13,411	76,117			
O&M BUDGET NET OF DISC/COMM		5,967,669			6,564,144	1,443,389	8,007,533			
Adjust Reserves		-			-	(280,000)	(280,000)		Amount needed to hold assessments at \$560 per acre	
Carryforward		-			(375,000)	(1,021,000)	(1,396,000)			
Permit Revenues		(10,000)			(10,000)	5,000	(5,000)			
OPERATIONS and MAINTENANCE ASSESSMENT		5,957,669			6,179,144	147,389	6,326,533			

ACCT	ACCOUNT	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
M1 BASIN BUDGET										
50120	REGULAR SALARIES AND WAGES	166,681	138,412	28,269	153,348	116,990	270,338		2% increase; also add 4	
50210	PAYROLL TAXES	12,751	10,293	2,458	11,731	8,950	20,681		EE's for new pipe crew	
50220	RETIREMENT	12,534	10,524	2,010	12,130	12,200	24,330		7.65% of payroll	
50230	EMPLOYEE INSURANCE	27,514	18,093	9,421	30,305	2,695	33,000		Use 9% of payroll	
50240	WORKER'S COMP INSURANCE	4,000	4,637	(637)	4,848	-	4,848		Increase 10%	
50250	UNEMPLOYMENT INSURANCE	2,500	-	2,500	2,301	(1)	2,300			
50310	Attorney Fees	-	-	-	-	-	-			
50312	ENGINEERING FEES	25,000	29,633	(4,633)	25,001	(1)	25,000		Corbett, 640	
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	727	(727)	-	-	-	Paychex fees		
50343	CONTRACTUAL SERVICES-OTHER	2,500	365	2,135	3,602	(2,602)	1,000		Paychex fees (1K)	
50348	WATER QUALITY SAMPLING	8,700	11,400	(2,700)	12,501	(1)	12,500			
50410	TELEPHONES & COMMUNICATIONS	3,900	3,989	(89)	3,899	1	3,900		Cell (3K), landlines and internet (2K)	
50430	UTILITIES	1,000	929	71	1,000	-	1,000			
50440	MACHINE/EQUIPMENT RENTAL	25,000	-	25,000	25,001	(1)	25,000			
50450	GENERAL INSURANCE	10,000	7,151	2,849	8,160	-	8,160			
50461	REPAIRS & MAINTENANCE - VEHICLES	-	-	-	-	-	-		GPS monitoring (1K), maint (15K)	
50493	NPDES	20,000	17,392	2,608	19,999	1	20,000		Per NPDES assessment letter	
50516	EMPLOYEE RECOGNITION	750	159	591	750	-	750		\$100 per EE	
50521	TELEMETRY	10,000	3,775	6,225	7,501	(1)	7,500		Trihedral telemetry service	
50523	OPERATING MATERIALS & SUPPLIES	2,500	780	1,720	2,499	1	2,500			
50525	UNIFORMS	1,300	993	307	1,298	2	1,300			
50528	DIESEL FUEL	160,000	17,746	142,254	149,999	1	150,000			
50535	MAINTENANCE - CANALS	500,000	108,791	391,209	500,001	(300,001)	200,000		Includes RPB shared cost (33K)	
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	-	-	-	-	-	-			
50541	EDUCATION & TRAINING	2,000	1,262	738	2,000	-	2,000			
50542	PUMP OPERATIONS & MAINT	30,000	11,756	18,244	29,998	2	30,000			
50640	Capital Outlay-VEHICLE PURCHASES	-	-	-	-	47,850	47,850		F250 crew truck; \$48K is carryforward (M1 portion)	
50642	Capital Outlay-EQUIP & MACH	8,500	-	8,500	114,401	674,249	788,650		\$114K same as 2018 plus \$674K for new pipe crew equipment; \$674K is funded by carryforward	
50656	Capital Outlay-PUMP REPLACEMENTS	132,000	24,730	107,270	64,999	1	65,000			
50657	Capital Outlay-STRUCTURES & CULVERTS	636,000	212,785	423,215	570,000	440,000	1,010,000		\$1M per year for culvert replacements	
50570	Capital Outlay - INVERTED SYPHON	-	-	-	-	800,000	800,000		\$400K per year to be added until \$2 million is accumulated for this replacement	
	M1 BASIN EXPENDITURE BUDGET	1,805,130	636,322	1,168,808	1,757,272	1,800,335	3,557,607			
	Discounts	71,405	-	-	69,491	79,928	149,419			
	Commissions	17,851	-	-	17,373	18,203	35,576			
	M1 BASIN BUDGET NET OF DISC/COMM	1,894,386			1,844,136	1,898,466	3,742,602			
	Adjust Reserves	-	-	-	-	(313,013)	(313,013)		Amount needed to hold assessments at \$1.8M	
	Carryforward	-	-	-	(270,000)	(1,392,000)	(1,662,000)			
	M1 BASIN ASSESSMENT	1,894,386			1,574,136	193,453	1,767,589			

ACCT	ACCOUNT	2017			2018	2019			
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units	Purpose in 2017 and 2018	Comment, Purpose in 2019
	M1S BAY HILL BUDGET								
50430	UTILITIES	7,500	4,361	3,139	7,500	-	7,500		
50450	GENERAL INSURANCE	2,500	-	2,500	2,500	-	2,500		
50460	REPAIRS & MAINTENANCE - EQUIPMENT	-	794	(794)	-	-	-		
50462	REPAIRS & MAINTENANCE - BUILDING	3,500	-	3,500	2,500	-	2,500		
50521	TELEMETRY	1,000	-	1,000	1,000	-	1,000		
50528	DIESEL FUEL	2,000	-	2,000	2,000	-	2,000		
50542	PUMP OPERATIONS & MAINT	32,000	-	32,000	10,000	-	10,000		
50656	Capital Outlay-PUMP REPLACEMENTS	15,000	18,258	(3,258)	15,000	-	15,000		
	M1S BAY HILL EXPENDITURE BUDGET	63,500	23,413	40,087	40,500	-	40,500		
	Discounts	2,540			1,620	81	1,701		
	Commissions	635			405	-	405		
	M1S BAY HILL BUDGET NET OF DISC/COMM	66,675			42,525	81	42,606		
	Adjust Reserves	-			-	-	-		
	Carryforward	(32,000)			(15,000)	15,000	-		
	M1S BAY HILL ASSESSMENT	34,675			27,525	15,081	42,606		

ACCT #	ACCOUNT DESCRIPTION	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
		Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
M2 BASIN BUDGET										
50120	REGULAR SALARIES AND WAGES	24,906	20,682	4,224	22,914	21,381	44,295			2% increase
50210	PAYROLL TAXES	1,905	1,538	367	1,753	1,636	3,389			7.65% of payroll
50220	RETIREMENT	1,873	1,596	278	1,813	2,174	3,987			Use 9% of payroll
50230	EMPLOYEE INSURANCE	3,709	2,703	1,006	4,528	472	5,000			Increase 10%
50240	WORKER'S COMP INSURANCE	1,000	1,145	(145)	1,212	88	1,300			
50250	UNEMPLOYMENT INSURANCE	374	-	374	344	-	344			
50310	ATTORNEY FEES	-	1,283	(1,283)	-	-	-			
50312	ENGINEERING FEES	20,000	14,275	5,725	20,000	-	20,000			
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	180	(180)	-	-	-		Paychex fees	
50343	CONTRACTUAL SERVICES-OTHER	700	127	573	700	-	700			Paychex fees (1K)
50410	TELEPHONES & COMMUNICATIONS	2,400	2,093	307	2,400	-	2,400			Cell (1K), landlines and internet (2K)
50430	UTILITIES	1,500	1,972	(472)	2,000	-	2,000			
50440	MACHINE/EQUIPMENT RENTAL	5,000	-	5,000	5,000	-	5,000			
50450	GENERAL INSURANCE	2,200	1,776	424	2,040	-	2,040			
50461	REPAIRS & MAINTENANCE - VEHICLES	-	-	-	-	-	-			GPS monitoring (1K), maint (3K)
50462	REPAIRS & MAINTENANCE - BUILDING	20,000	-	20,000	10,001	(1)	10,000			
50511	COMPUTER SUPPLIES	600	-	600	601	(601)	-			Not using this line item
50516	EMPLOYEE RECOGNITION	140	20	120	140	-	140			\$100 per EE
50521	TELEMETRY	2,000	28	1,972	2,000	-	2,000			
50523	OPERATING MATERIALS & SUPPLIES	1,000	-	1,000	1,001	(1)	1,000			
50525	UNIFORMS	700	236	464	401	(1)	400			
50528	DIESEL FUEL	7,500	-	7,500	7,500	-	7,500			
50535	MAINTENANCE - CANALS	75,000	3,179	71,821	75,001	(45,001)	30,000			Move \$45K to 50657 due to low usage in this line item
50541	EDUCATION & TRAINING	200	8	192	200	-	200			
50542	PUMP OPERATIONS & MAINT	9,000	-	9,000	8,999	1	9,000			
50640	Capital Outlay-VEHICLE PURCHASES	-	-	-	-	7,150	7,150			F250 crew truck; \$7K is carryforward (M2 portion)
50642	Capital Outlay-EQUIP & MACH	-	-	-	15,600	100,750	116,350			\$101K is carryforward for equipment for new pipe crew
50656	Capital Outlay-PUMP REPLACEMENTS	87,000	-	87,000	109,000	-	109,000			
50657	Capital Outlay-STRUCTURES & CULVERTS	50,000	-	50,000	40,000	45,000	85,000			\$45K moved here from 50535
	M2 BASIN EXPENDITURE BUDGET	318,707	52,841	265,866	335,148	133,046	468,194			
	Discounts	12,748			13,406	6,258	19,664			
	Commissions	3,187			3,351	1,331	4,682			
	M2 BASIN BUDGET NET OF DISC/COMM	334,642			351,905	140,636	492,541			
	Adjust Reserves	-			-	(46,000)	(46,000)			\$46K funds new pipe crew EE's (M2 portion)
	Carryforward	-			(87,000)	(21,000)	(108,000)			Amount needed to hold assessments at \$340K
	M2 BASIN ASSESSMENT	334,642			264,905	73,636	338,541			

ACCT #	ACCOUNT DESCRIPTION	2017			2018		2019		Purpose in 2017 and 2018	Comment, Purpose in 2019
		Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units			
AQUATIC VEGETATION CONTROL BUDGET										
50120	REGULAR SALARIES AND WAGES	87,034	84,102	2,932	89,984	(1,704)	88,280		2% increase	
50210	PAYROLL TAXES	6,658	5,349	1,309	6,883	(130)	6,753		7.65% of payroll	
50220	RETIREMENT	6,545	6,376	169	7,118	827	7,945		Use 9% of payroll	
50230	EMPLOYEE INSURANCE	18,902	17,597	1,305	20,631	2,369	23,000		Use 10% increase	
50240	WORKER'S COMP INSURANCE	3,000	3,128	(128)	2,422	2	2,424			
50250	UNEMPLOYMENT INSURANCE	1,306	-	1,306	1,351	(1)	1,350			
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	492	(492)	-	-	-	Paychex fees		
50343	CONTRACTUAL SERVICES-OTHER	5,000	251	4,749	2,500	(1,500)	1,000		Paychex fees (1K)	
50410	TELEPHONES & COMMUNICATIONS	3,000	2,675	325	3,000	-	3,000		Cell (1K), landlines and internet (2K)	
50430	UTILITIES	-	179	(179)	-	-	-			
50450	GENERAL INSURANCE	6,000	4,865	1,135	4,083	-	4,083			
50460	REPAIRS & MAINTENANCE - EQUIPMENT	3,600	1,990	1,610	3,600	-	3,600			
50461	REPAIRS & MAINTENANCE - VEHICLES	5,000	1,339	3,661	5,000	(2,000)	3,000		GPS monitoring (1K), maint (2K)	
50480	PUBLIC RELATIONS	2,000	-	2,000	1,998	2	2,000			
50516	EMPLOYEE RECOGNITION	500	97	403	501	(201)	300		\$100 per EE	
50522	GRASS CARP	10,000	6,050	3,950	10,000	-	10,000			
50523	OPERATING MATERIALS & SUPPLIES	-	12,527	(12,527)	998	2	1,000			
50525	UNIFORMS	800	679	121	800	-	800			
50526	CHEMICALS	120,000	46,606	73,394	119,998	2	120,000			
50541	EDUCATION & TRAINING	1,000	849	151	998	2	1,000			
50640	Capital Outlay-VEHICLE PURCHASES	-	33,478	(33,478)	-	-	-			
50642	Capital Outlay-EQUIP & MACH	38,000	-	38,000	-	-	-		Spray rig (\$10K) will come from Reserves	
	AQUATICS EXPENDITURE BUDGET	318,345	228,628	89,717	281,865	(2,330)	279,535			
	Discounts	12,734			11,275	465	11,740			
	Commissions	3,183			2,819	(24)	2,795			
	AQUATICS BUDGET NET OF DISC/COMM	334,262			295,959	(1,888)	294,071			
	Adjust Reserves	-			-	-	-			
	Carryforward	(38,000)			-	-	-			
	Reimbursed Expenses	-			-	-	-			
	AQUATIC VEGETATION CONTROL ASSESSMENT	296,262			295,359	(1,888)	294,071			

ACCT	ACCOUNT	2017			2018	2019			Comment, Purpose in 2019
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units	Purpose in 2017 and 2018	
	TOTAL SPECIAL REVENUE FUND EXP BUDGET	11,421,725	8,365,352	3,056,373	11,980,902	3,447,603	15,428,505		
	Plus Discounts/Commissions	561,942			599,046	203,236	802,282		
	Plus Adjustment of Reserves	(679,000)			(1,118,000)	408,987	(709,013)		
	Less Carry-forwards from Prior Year	(170,000)			(747,000)	(2,419,000)	(3,166,000)		
	Less Revenues	(102,000)			(102,000)	35,000	(67,000)		
	TOTAL SPECIAL REVENUE FUND ASSESSMENT	11,032,667			10,612,948	1,675,826	12,288,774		

ACCT	ACCOUNT	2017		2018		2019			
#	DESCRIPTION	Budget	Actuals	Remaining Budget	Total Budget	Budget Difference from Prior Year	Budget - All Units	Purpose in 2017 and 2018	Comment, Purpose in 2019
	DEBT SERVICE BUDGET								
	Unit 18 Bond -Mat. 8/1/2031								
	PRINCIPAL PAYMENT	360,000			370,000	20,000	390,000		
	INTEREST PAYMENT	226,038			214,338	(12,026)	202,313		
	Trustee Fees	4,000			4,000	-	4,000		
	Adjust Reserves	(50,000)			(50,000)	-	(50,000)		
	Discounts and Commissions	23,602			23,534	4,875	28,408		
	TOTAL	563,640			561,872	12,849	574,721		
	R2 ROAD PAVING BOND - Maturity Date August 1, 2022								
	PRINCIPAL PAYMENT	895,000			930,000	35,000	965,000		
	INTEREST PAYMENT	240,275			204,475	(37,200)	167,275		
	Trustee Fees	3,500			3,500	4,500	8,000		
	Adjust Reserves	-			(23,000)	83,000	60,000		
	Discounts and Commissions	45,411			45,379	17,035	62,414		
	TOTAL	1,184,186			1,160,354	102,335	1,262,689		
	UNIT 17 BOND - Maturity Date August 1, 2021								
	PRINCIPAL PAYMENT	90,000			95,000	5,000	100,000		
	INTEREST PAYMENT	35,425			28,575	(6,175)	23,400		
	Trustee Fees	3,500			3,100	900	4,000		
	Adjust Reserves	(12,178)			(8,000)	9,000	-		
	Discounts and Commissions	5,017			4,983	1,642	6,625		
	TOTAL	121,764			123,558	10,367	134,025		
	TOTAL DEBT ASSESSMENT	1,869,590			1,845,884	125,551	1,971,435		

ACCT	ACCOUNT																				Assessed Total						
#	DESCRIPTION	UNIT #1	UNIT #2	UNIT #3	UNIT #4	UNIT #5	UNIT #6	UNIT #7	UNIT #8	UNIT #10	UNIT #11	UNIT #12	UNIT #13	UNIT #14	UNIT #17	UNIT #18	UNIT #19A	UNIT #20L	UNIT #201B	UNIT #202D	UNIT #202L	UNIT #21M	UNIT #21H	Assessed Total			
PARKS BUDGET																											
50100	REGULAR SALARIES AND WAGES	49,620	48,844	33,363	82,339	60,082	33,368	49,316	32,555	73,449		51,975	11,034	16,035											539,000		
50210	PAVROLL TAXES	3,719	3,594	2,552	6,296	4,595	2,555	3,773	2,490	5,619		3,976	844	1,227											41,234		
50220	RETIREMENT	4,376	4,216	3,002	7,411	5,402	3,005	4,436	2,930	6,619		4,618	993	1,463											45,910		
50230	EMPLOYEE INSURANCE	13,080	12,802	8,973	22,151	16,163	8,995	13,267	8,758	19,759		13,982	2,958	4,314											145,000		
50240	WORKERS COMP INSURANCE	1,640	1,580	1,120	2,772	2,026	1,120	1,665	1,096	2,477		1,753	372	541											18,178		
50250	UNEMPLOYMENT INSURANCE	334	322	228	565	413	229	339	224	504		357	76	110											3,701		
50310	ATTORNEY FEES	451	435	309	784	557	310	457	302	681		452	102	149											5,000		
50311	PROFESSIONAL & PLANNING FEES	451	435	309	784	557	310	457	302	681		452	102	149											5,000		
50312	ENGINEERING FEES	451	435	309	784	557	310	457	302	681		452	102	149											5,000		
50340	CONTRACTUAL SERVICES-PROFESIONAL																										
50341	CONTRACTUAL SERVICES - JANITORIAL	271	261	186	458	334	186	274	181	400		269	61	89											3,000		
50343	CONTRACTUAL SERVICES-OTHER	812	782	557	1,375	1,000	558	823	544	1,226		868	194	268											9,000		
50400	TRAVEL	23	22	15	36	26	15	23	15	34		24	5	7											250		
50405	MEETINGS/MEALS	45	43	31	76	56	31	46	30	68		43	10	10											500		
50410	TELEPHONES & COMMUNICATIONS	704	678	483	1,192	869	483	714	471	1,083		752	160	232												7,600	
50490	LITILITES	10,824	10,428	7,426	18,332	13,378	7,435	10,900	7,249	16,352		11,571	2,457	3,570												120,000	
50431	TRASH/PICKUP	2,255	2,173	1,547	3,819	2,787	1,549	2,287	1,510	3,407		2,411	512	744												29,000	
50440	MACH EQUIPMENT RENTAL	351	348	248	613	446	248	359	242	545		386	82	119												4,000	
50490	GENERAL INSURANCE	2,760	2,659	1,894	4,875	3,411	1,895	2,800	1,640	4,170		2,901	629	910												30,500	
50460	REPAIRS & MAINTENANCE - EQUIPMENT	722	695	495	1,222	892	496	732	493	1,090		771	164	238												8,000	
50451	REPAIRS & MAINTENANCE - VEHICLES	602	609	619	1,528	1,115	620	910	604	1,303		964	205	298												10,000	
50462	REPAIRS & MAINTENANCE - BUILDING	722	695	495	1,222	892	496	732	493	1,090		771	164	238												8,000	
50463	REPAIRS & MAINTENANCE - IRRIGATION	451	435	309	784	557	310	457	302	681		452	102	149												5,000	
REPAIRS & MAINTENANCE - FIELDS &																											
50484	GROUNDING	8,389	8,083	5,755	14,207	10,367	5,763	8,509	5,817	12,873		8,959	1,904	2,787												93,000	
50470	PRINTING SIGNAGE & FORMS	271	261	186	458	334	186	274	181	400		269	61	89												3,000	
50480	PUBLIC RELATIONS	812	782	557	1,375	1,000	558	823	544	1,226		868	194	268												9,000	
50490	CHARGES AND FEES	5	4	3	6	6	3	5	3	7		5	1	1												50	
50510	OFFICE SUPPLIES	90	87	62	153	111	62	91	60	136		96	20	30												1,000	
50512	JANITORIAL SUPPLIES	767	739	526	1,298	947	527	778	515	1,158		820	174	253												8,500	
50516	EMPLOYEE RECOGNITION	23	22	15	36	26	15	23	15	34		24	5	7												250	
50520	GASOLINE	1,804	1,738	1,238	3,055	2,229	1,239	1,830	1,209	2,725		1,920	409	595												20,000	
50523	OPERATING MATERIALS & SUPPLIES	1,063	1,043	743	1,833	1,339	744	1,096	725	1,635		1,157	246	357												12,000	
50524	SAFETY SUPPLIES	135	130	93	229	167	93	137	91	204		145	31	45												1,500	
50525	UNIFORMS	316	304	217	535	390	217	320	211	477		337	72	104												3,500	
50526	CHEMICALS	2,295	2,173	1,547	3,819	2,787	1,549	2,287	1,510	3,407		2,411	512	744												29,000	
50540	SUBSCRIPTIONS	63	61	43	107	78	43	64	42	95		67	14	21												700	
50541	EDUCATION & TRAINING	135	130	93	229	167	93	137	91	204		145	31	45												1,500	
50630	Capital Outlay-PARK IMPROVEMENTS	13,982	13,471	9,591	23,878	17,278	9,604	14,182	9,362	21,121		14,946	3,173	4,611												194,999	
50640	Capital Outlay-VEHICLE PURCHASES																										
50642	Capital Outlay-EQUIP & MACH																										
PARKS EXPENDITURE BUDGET																											
		124,100	118,847	85,132	210,187	153,556	85,248	125,879	83,094	187,473		132,683	29,168	40,829												1,278,770	
	Discount	0.080204	0.086909	0.081830	0.182783	0.111489	0.061963	0.081436	0.060338	0.136288		0.086428	0.020472	0.029780												1,000,000	
	Commissions	5,712	5,022	3,578	8,641	6,441	3,580	5,287	3,400	7,874		5,572	1,183	1,719												27,782	
		1,241	1,198	851	2,192	1,524	852	1,259	831	1,875		1,377	297	427												13,754	
	PARKS BUDGET NET OF DISCOUNT	130,663	126,784	89,889	221,086	161,530	89,678	122,423	87,416	187,222		139,642	30,829	43,068												1,447,311	
	Actual Revenues																										
	Campanent																										
	Park Permits Revenue	(451)	(435)	(309)	(784)	(557)	(310)	(457)	(302)	(681)		(452)	(102)	(149)												(5,000)	
	Reimbursed Parks Salary Revenue	(100)	(174)	(124)	(306)	(223)	(124)	(183)	(121)	(273)		(193)	(411)	(601)													(2,000)
	Reimbursed Parks Equipment Revenue																										
	PARKS ASSESSMENT	129,822	126,178	89,128	220,028	160,640	89,248	121,783	86,893	186,269		138,687	29,658	42,849												1,446,311	

ACCT	ACCOUNT																					Assessed Total			
#	DESCRIPTION	UNIT #1	UNIT #2	UNIT #3	UNIT #4	UNIT #5	UNIT #6	UNIT #7	UNIT #8	UNIT #9	UNIT #10	UNIT #11	UNIT #12	UNIT #13	UNIT #14	UNIT #17	UNIT #18	UNIT #19A	UNIT #2X	UNIT #21B	UNIT #22Z	UNIT #22L	UNIT #7M	UNIT #1H	
	M2 BASIN BUDGET																								
50100	REGULAR SALARIES AND WAGES						15,264						23,754									3,061	2,196		44,295
50210	PAYROLL TAXES						1,168						1,817									238	168		3,382
50220	RETIREMENT						1,374						2,138									277	199		3,987
50220	EMPLOYEE INSURANCE						1,723						2,681									348	248		5,000
50240	WORKERS COMP INSURANCE						448						697									90	64		1,200
50250	UNEMPLOYMENT INSURANCE						119						184									24	17		344
50310	ATTORNEY FEES																								
50312	ENGINEERING FEES						6,892						10,729									1,391	922		20,000
50340	CONTRACTUAL SERVICES-PROFESSIONAL																								
50343	CONTRACTUAL SERVICES-OTHER						241						375									49	35		700
50410	TELEPHONES & COMMUNICATIONS																								
50430	UTILITIES						827						1,287									167	119		2,400
50440	MACHINE EQUIPMENT RENTAL						289						1,073									130	99		2,000
50450	GENERAL INSURANCE						1,723						2,681									348	248		5,000
50461	REPAIRS & MAINTENANCE - VEHICLES																								
50462	REPAIRS & MAINTENANCE - BUILDING						3,446						5,363									606	406		10,000
50511	COMPUTER SUPPLIES																								
50516	EMPLOYEE RECOGNITION						49						75									10	7		140
50521	TELEMETRY						689						1,073									139	99		2,000
50523	OPERATING MATERIALS & SUPPLIES						345						530									70	50		1,000
50525	UNIFORMS						136						215									28	20		400
50528	DIESEL FUEL						2,584						4,022									522	372		7,900
50535	MAINTENANCE - CANALS						10,336						16,068									2,087	1,487		30,000
50541	EDUCATION & TRAINING						69						107									14	10		200
50542	PUMP OPERATIONS & MAINT						3,101						4,826									626	446		9,000
50540	Capital Outlay-VEHICLE PURCHASES						2,464						3,834									497	356		7,150
50542	Capital Outlay-EQUIP & MACH						40,004						62,395									8,093	5,789		116,350
50556	Capital Outlay-PUMP REPLACEMENTS						37,561						58,453									7,542	5,404		109,000
50557	Capital Outlay-STRUCTURES & CULVERTS						20,201						45,583									5,812	4,214		85,000
	M2 BASIN EXPENDITURE BUDGET						181,337						281,078									32,646	23,214		468,184
	Discounts	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
	Commissions						6,344,898						10,345									1,358	975		19,664
	M2 BASIN BUDGET NET OF DISCOMMS						187,727						284,134									34,229	24,421		482,841
	Adopt Reserves						(15,851)						(24,668)									(3,200)	(2,281)		(48,000)
	Component						(37,216)						(57,917)									(7,512)	(5,355)		(108,000)
	M2 BASIN ASSESSMENT						118,659						191,849									23,847	18,785		339,841

