

RESOLUTION NO. 2024-003

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 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 the Indian Trail Improvement District as follows:

1. That the proposed budget, attached hereto is hereby made a part hereof and adopted as the budget for the District's Fiscal Year 2024-2025 except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

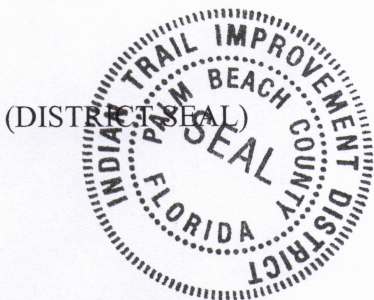
2. That the District's Non-Ad Valorem Assessment Roll special assessments shall be levied in accordance with the hereinabove adopted budget, except as said levy may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

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.

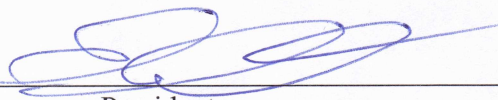
4. That the District's Non-Ad Valorem Assessment Roll as adopted is to be continued to be collected from year to year until discontinued.

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 2024-2025 Indian Trail Improvement District's Non-Ad Valorem Assessment Roll to the Tax Collector of Palm Beach County, Florida.

THIS RESOLUTION PASSED AND WAS ADOPTED this 15TH day of May, 2024.

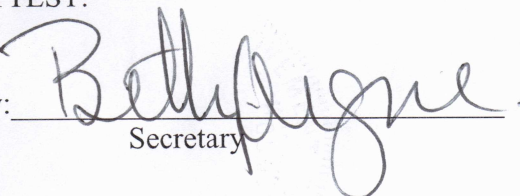


INDIAN TRAIL IMPROVEMENT DISTRICT

By: 

President

ATTEST:

By: 

Secretary



Fiscal Year 2025 Budget Recommendation Final



Keith Jordano – Elizabeth Accomando - Betty Argue - Michael Johnson – Patricia Farrell

Board of Supervisors

Elizabeth Accomando, President

Patricia Farrell, Vice President

Keith Jordano, Treasurer

Betty Argue, Secretary

Michael Johnson, Assistant Secretary

Administration

Burgess Hanson, Executive Director
Robert Robinson, Assistant Executive Director/Chief Construction Officer
Jose Cabrera, Chief Financial Officer
Miriam Heisser, Chief Human Resources Officer
Carey Nelson, Technology Infrastructure & Cyber Security Coordinator

District Legal

Mary Viator, Esq., District Legal Counsel
Frank S. Palen, Esq., AICP, Assistant Legal Counsel

District Engineer

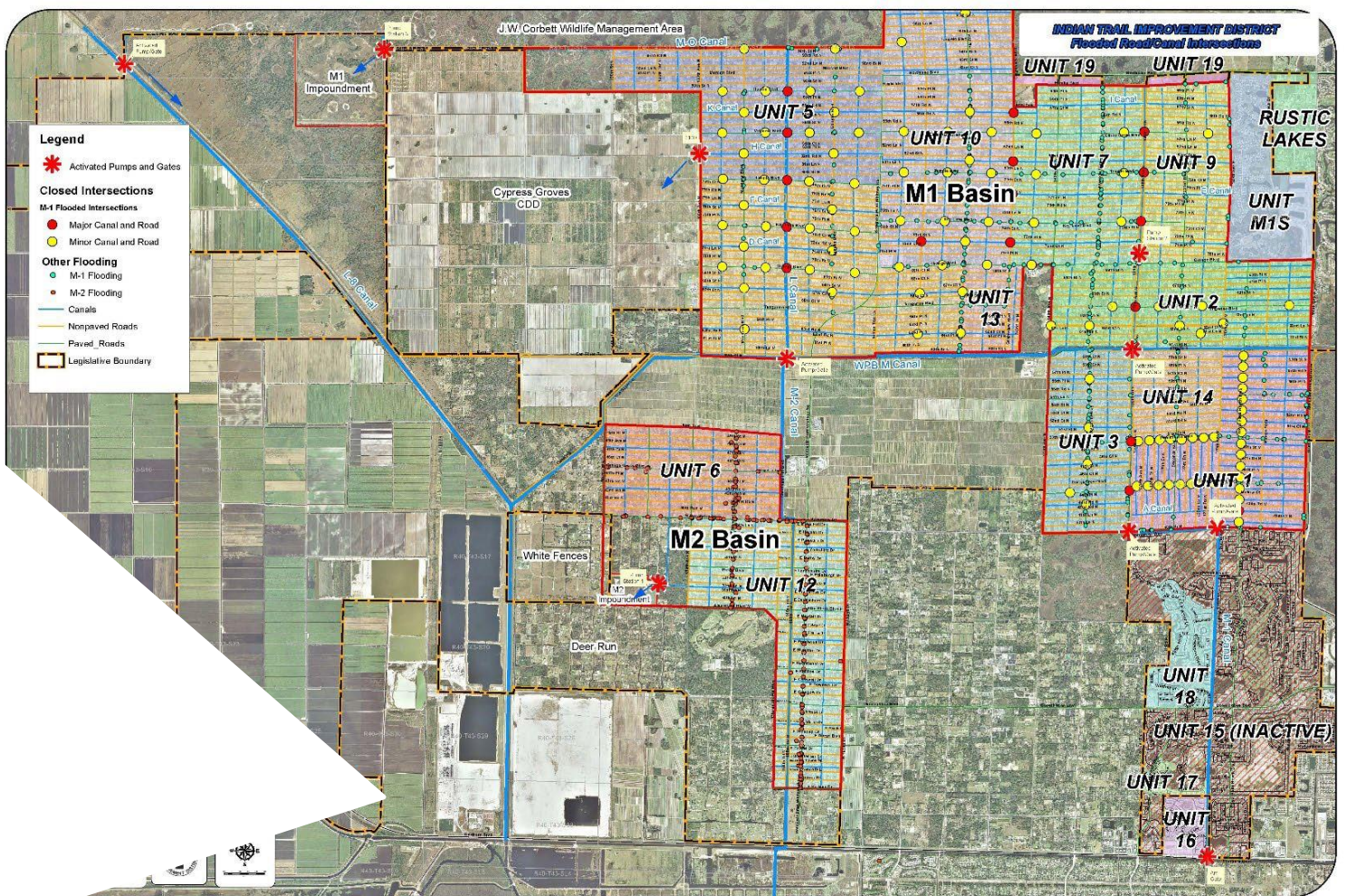
Jay Foy, P.E., District Engineer

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 over 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 12 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 themselves and the District by expanding their knowledge and attitude to approach their 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 themselves and their family, friends, colleagues, and the public at-large.

Execution

Each Employee shall perform their 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. "Okay is never okay."

BUDGET MESSAGE

Dear Members of the Board of Supervisors,

The Calendar Year 2024 continued to see high inflation rates not seen for nearly half-a-century. The Gross Domestic Profit (GDP) is at its lowest. The District, as always, faces a tough financial reality with only one source of revenue that is unimpacted by some of the highest property values. Yet, the demand on services and infrastructure continues to grow exponentially from internal District residential growth and from external development that is creating more cut-through traffic. 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. There are many external challenges that will impact our road network and ultimately, our quality of life. The Fiscal Year 2025 Budget Recommendation continues addressing this top priority as we cannot rely upon State or County assistance.

The Fiscal Year 2025 (FY25) Total Expenditures for the Special Revenue Fund Operating Budget has decreased to \$19,819,438 from \$20,005,334 in Fiscal Year 2024. As a result, the staff recommends a no change in the "Per Acre Assessment." The assessment per acre will be \$946.95 for most Units and a decrease of approximately \$81.77 for Units 6 and Unit 12. The reason for the decrease in these units is that a capital project was approved and assessed in FY24.

Personnel Expenses show an increase due to several factors, one being a recommended merit increase for high performing employees of up to five percent (5%).

We are funding Special Litigation fees at a lower amount of \$100,000 in Fiscal Year 2025. This amount represents a decrease of \$400,000 from FY24.

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

The Operations Department will continue its operational capacities for recycled asphalt pavement installation, culvert replacement, swale retrofits, sidewalk, and pothole repairs. The Department will also implement new capital improvement projects that will be funded by non-ad valorem assessments and grants.

The Stormwater & Aquatics Division will continue mowing and vegetation control. The Division will implement several capital projects for major pump repairs and telemetry upgrades. The Division will also issue a canal mowing and cut-back contract for a specified geographic area. The Division will also recommend that the District discontinues operations of mowing swales and also removing irrigation pumps, and other objects from the District's canal easements.

The fund allocation for the Facilities, Parks and Recreation Department (FPR) will be operational in focus with some minor capital upgrades for improving the water well infrastructure for the North Athletic Campus at Acreage Community Park. The Department will continue to focus on pursuing the

implementation of the \$3M funds from Palm Beach County to implement Phase 2 at the Acreage Community Park – South Expansion.

In closing, the staff will continue to pursue improving and maximizing our administrative and operational logistics with financial efficacy. We are honored to serve in our capacities and to help the Board make us the best District in the State of Florida. Jose Cabrera, CFO, and his Finance Department deserve gratitude for leading the Fiscal Year 2025 Budget Development and continuing our clean audit performance. The management team is an integral part of the budget development and financial management throughout the year. I want to thank the staff for their efforts and attention to detail. We appreciate and thank the Members of the Board of Supervisors for this opportunity. It is a personal pleasure and humbling honor to lead our wonderful, dedicated group of employees. We are ready to move forward to face even bigger challenges and push ahead on the path to success.

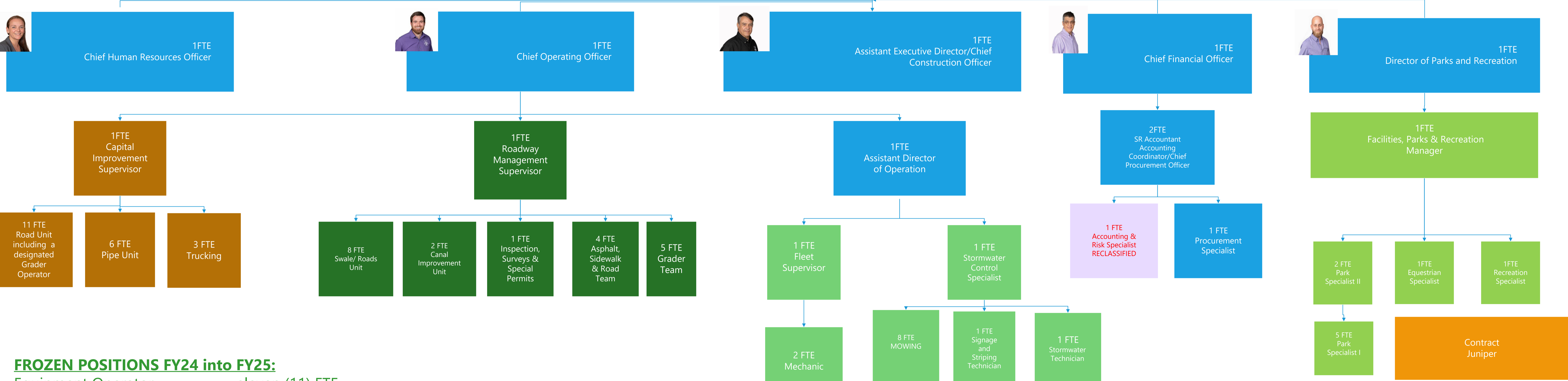
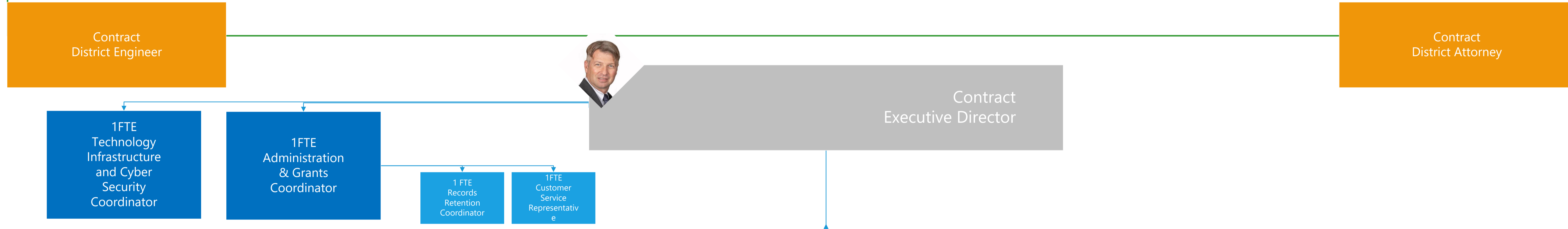
Respectfully submitted,



Burgess Hanson,
Executive Director

**Recommended Organizational Chart
FY25
effective 10/01/2024**

Board of Supervisors



FROZEN POSITIONS FY24 into FY25:
 Equipment Operator - eleven (11) FTE
 Heavy Equipment Operator - one (1) FTE
 Crew Chief - one (1) FTE

Additional frozen Positions into FY25:
 Park Specialist 1 - two (2) FTE

Recommended Salary Chart

FY25

Effective 10/01/2024

DEPARTMENTS & POSITIONS	ANNUAL			HOURLY		
	MIN	MID	MAX	MIN	MID	MAX
Executive						
Executive Director	As Negotiated			As Negotiated		
Assistant Executive Director/ Chief Construction Officer	\$ 85,000.00	\$ 110,000.00	\$ 135,000.00	\$ 40.87	\$ 52.88	\$ 64.90
Assistant Executive Director/ Chief Construction Officer	\$ 85,000.00	\$ 125,000.00	\$ 165,000.00	\$ 40.87	\$ 60.10	\$ 79.33
Chief Finance Officer	\$ 90,000.00	\$ 112,500.00	\$ 135,000.00	\$ 43.27	\$ 54.09	\$ 64.90
Chief Finance Officer	\$ 90,000.00	\$ 127,500.00	\$ 165,000.00	\$ 43.27	\$ 61.30	\$ 79.33
Chief Human Resource Officer	\$ 70,000.00	\$ 90,000.00	\$ 110,000.00	\$ 33.65	\$ 43.27	\$ 52.88
Chief Human Resource Officer	\$ 85,000.00	\$ 125,000.00	\$ 165,000.00	\$ 40.87	\$ 60.10	\$ 79.33
Chief Operating Officer	\$ 79,855.29	\$ 101,645.21	\$ 123,435.12	\$ 38.39	\$ 48.87	\$ 59.34
Chief Operating Officer	\$ 95,000.00	\$ 130,000.00	\$ 165,000.00	\$ 45.67	\$ 62.50	\$ 79.33
Director of Parks & Recreation	\$ 75,000.00	\$ 95,000.00	\$ 115,000.00	\$ 36.06	\$ 45.67	\$ 55.29
Technology Infrastructure and Cyber Security Coordinator	\$ 65,000.00	\$ 80,000.00	\$ 95,000.00	\$ 31.25	\$ 38.46	\$ 45.67
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Administration						
Administration and Grant Coordinator	\$ 55,000.00	\$ 71,000.00	\$ 87,000.00	\$ 26.44	\$ 34.13	\$ 41.83
Senior Accountant - Senior Accounting Coordinator / Chief Procurement Officer	\$ 65,000.00	\$ 80,000.00	\$ 95,000.00	\$ 31.25	\$ 38.46	\$ 45.67
Accounting Specialist	\$ 35,360.00	\$ 41,600.00	\$ 47,840.00	\$ 17.00	\$ 20.00	\$ 23.00
Accounting and Risk Specialist	\$ 44,345.00	\$ 65,672.50	\$ 87,000.00	\$ 21.32	\$ 31.57	\$ 41.83
Procurement Specialist	\$ 44,345.00	\$ 55,868.50	\$ 67,392.00	\$ 21.32	\$ 26.86	\$ 32.40
Records Retention Coordinator	\$ 34,127.00	\$ 44,963.50	\$ 55,800.00	\$ 16.41	\$ 21.62	\$ 26.83
Customer Service Representative	\$ 34,127.00	\$ 44,963.50	\$ 55,800.00	\$ 16.41	\$ 21.62	\$ 26.83
Operation						
Assistant Director of Operation	\$ 70,000.00	\$ 90,000.00	\$ 110,000.00	\$ 33.65	\$ 43.27	\$ 52.88
Supervisor Capital Improvement Projects /Roadway Maintenance	\$ 58,323.20	\$ 79,560.00	\$ 100,796.80	\$ 28.04	\$ 38.25	\$ 48.46
Crew Chief	\$ 49,920.00	\$ 67,568.80	\$ 85,217.60	\$ 24.00	\$ 32.49	\$ 40.97
Heavy Equipment Operator	\$ 41,600.00	\$ 58,208.80	\$ 74,817.60	\$ 20.00	\$ 27.99	\$ 35.97
Equipment Operator	\$ 31,200.00	\$ 41,880.80	\$ 52,561.60	\$ 15.00	\$ 20.14	\$ 25.27
Fleet Supervisor	\$ 60,000.00	\$ 77,500.00	\$ 95,000.00	\$ 28.85	\$ 37.26	\$ 45.67
Fleet Mechanic	\$ 52,000.00	\$ 70,720.00	\$ 89,440.00	\$ 25.00	\$ 34.00	\$ 43.00
Stormwater Control Specialist	\$ 49,920.00	\$ 67,579.20	\$ 85,217.60	\$ 24.00	\$ 32.49	\$ 40.97
Stormwater Technician	\$ 31,200.00	\$ 41,880.80	\$ 52,561.60	\$ 15.00	\$ 20.14	\$ 25.27
Signage and Striping Technician	\$ 31,200.00	\$ 41,880.80	\$ 52,561.60	\$ 15.00	\$ 20.14	\$ 25.27
Parks & Recreation						
Facilities, Parks & Recreation Manager	\$ 50,000.00	\$ 65,000.00	\$ 80,000.00	\$ 24.04	\$ 31.25	\$ 38.46
Recreation Specialist	\$ 31,200.00	\$ 42,975.00	\$ 54,750.00	\$ 15.00	\$ 20.66	\$ 26.32
Equestrian Specialist	\$ 31,200.00	\$ 41,880.80	\$ 52,561.60	\$ 15.00	\$ 20.14	\$ 25.27
Park Specialist 2	\$ 40,000.00	\$ 52,853.60	\$ 65,707.20	\$ 19.23	\$ 25.41	\$ 31.59
Park Specialist 1	\$ 31,200.00	\$ 41,880.80	\$ 52,561.60	\$ 15.00	\$ 20.14	\$ 25.27

Recommended Salary Chart

FY25

Effective 10/01/2024

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What, Why, When and How

Staff develops an annual Budget Recommendation based on Board of Supervisors priorities, infrastructure maintenance needs, unfunded State or County mandates, changing economic factors and formalized plans such as the District-wide Mobility Plan.

The Capital Improvement Project and Capital Equipment Budget is based on grant projects; continuation of major infrastructure improvements; major park projects and, equipment needs.

Each year, an Assessment is part of the Budget Recommendation based on the direct or indirect benefits that landowners receive within an Activated Unit of Development.

Unlike an Ad Valorem rate, which is based on property value, an assessment is based solely on the actual cost to provide the operational and parks maintenance; administrative functions; fund any capital project or equipment purchase; or; pay debt.

Assessment must be approved by the Board of Supervisors within time frames set by Florida Statute and Board Policy or Directive.



Object of Expenditure

The District's legal level of budgetary control is exercised at the "*Object of Expenditure*" by the Board of Supervisors

"Obj. of Exp." is defined as Personal Services (Personnel), Operating, Capital Outlay, and Debt Service

Budget amounts do not include discounts and commissions

Assessments do include discounts and commissions along with Reserve adjustments

In addition, other revenues (grants, permit fees, etc.) are transferred to the Fund Balance as surpluses and do not offset any assessments



District Structure & Units

The District is comprised of several "Units of Development" which have varying levels of service and assessments depending on the Water Control Plan when the Unit was activated.

There are 22 Units that the District currently assessed.

The District is structured into seven departments based on each Unit's Water Control Plan.

Units contribute to a department depending on the Water Control Plan when the Unit was activated.



Unit Structure & Function

Unit	Adm	Oper	Parks	M-1 Basin	M-2 Basin	MS1- BayHill	Aquatics
01	X	X	X	X			X
02	X	X	X	X			X
03	X	X	X	X			X
04	X	X	X	X			X
05	X	X	X	X			X
06	X	X	X		X		X
07	X	X	X	X			X
09	X	X	X	X			X
10	X	X	X	X			X
12	X	X	X		X		X
13	X	X	X	X			X
14	X	X	X	X			X
17	X						X
18	X						
19	X			X			X
20	X						
2K	X			X			
7M	X			X			
M1H	X			X			X
M1S	X			X		X	
M2D	X				X		
M2L	X				X		



District Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been designated or identified for specific activities or objectives.

A comprehensive budget is prepared for all funds expended by the District.

1. Special Revenue Fund
2. Unit R-3 Refunding Bonds Debt Service Fund
3. Unit 18 Water Control & Improvement Refunding Bonds Debt Service Fund
4. Unit 20 Refunding Bonds Debt Service Fund
5. Unit R-3 Capital Project Fund
6. Unit 20 (Santa Rosa Groves) Capital Project Fund



Budget Approval Procedure

Step 1: Budget Workshop

Staff provides the Budget Recommendation and receives input from Board Members to develop the Final Budget

Step 2: Public Hearing

Finance conducts a hearing for comments from landowners and public

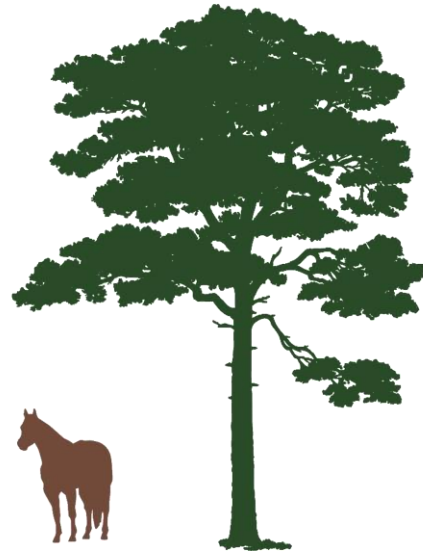
Step 3: Final Public Meeting

Board Adoption of the Assessment Rates, Final Budget & Org Chart

Step 4: Goals and Performance Measures

Board Adoption to meet State Statute (HB7013)*

*Pending Governor DeSantis signature (Sent on April 16th with May 1st deadline to act)



State of the District

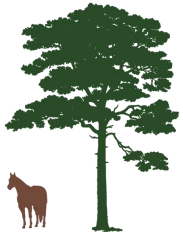


District Fund Balance Health

District receives revenue by assessments which are based on per acre calculations for expenses relating to the maintenance of drainage, roads and parks or for capital improvements/equipment and debt repayment.

Assessments are not Ad Valorem taxes (millage) like the County charges which depends upon a valuation of real property by the PBC Appraiser.

Assessments (non-ad valorem) require developed and undeveloped acres to be assessed by the District at the same level.



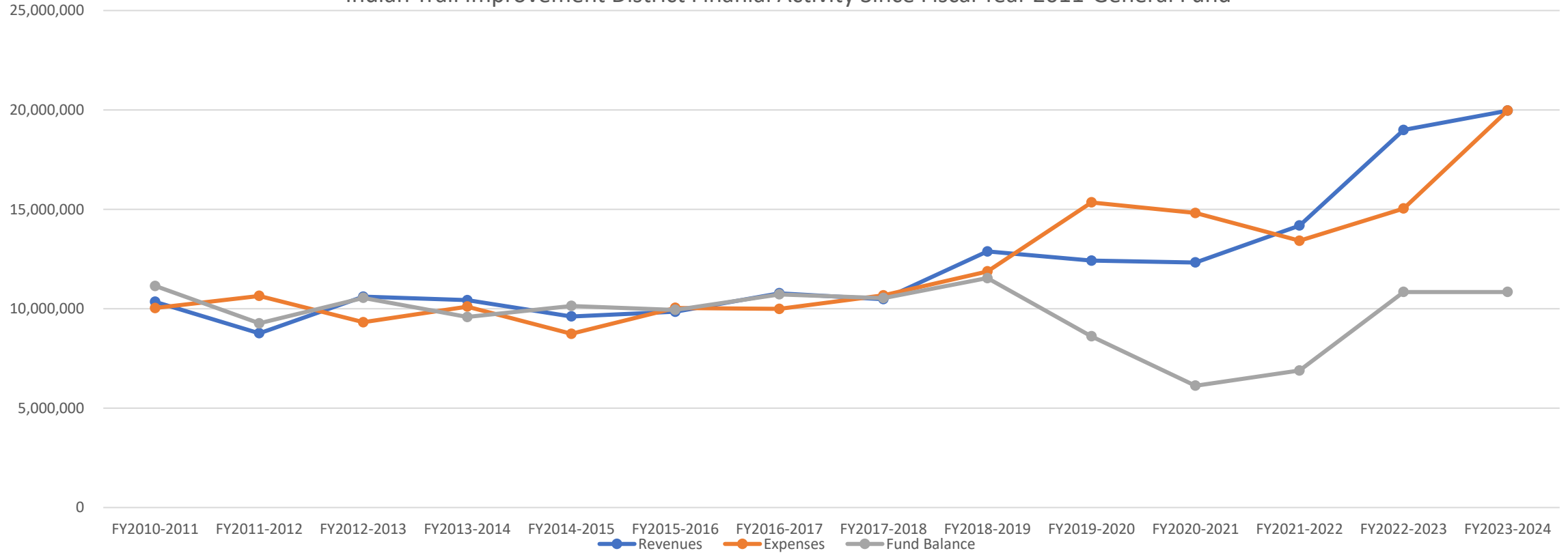
Fund Balance (Fund 100 General Operating Fund)

Ending Fund Balance Sept. 30, 2022	\$6,893,207
Amount Added – FY23 (Surplus)	3,952,774
Ending Fund Balance Sept. 30, 2023	\$10,845,981
Reserves Requirement – 25% (District Policy recommends a range of 25% to 30% for Operating Expenses)	\$5,896,441
R-2 Roads Reserve	\$2,000,000
Grant Fund	\$1,022,379
Carry-forwards to FY2024 (Projects Not Completed in FY2023):	\$451,954
Unrestricted Fund Balance*	\$1,475,208

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

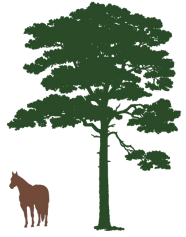
FY11-24 Revenues, Expenses & Fund Balance

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



ASSESSMENTS

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Assessment	\$456.00	\$436.00	\$426.76	\$429.51	\$445.70	\$453.97	\$462.63	\$544.52	\$561.10	\$560.99	\$561.00	\$607.07	\$787.40	\$946.95
Increase/(Decrease)		(\$20.00)	(\$9.24)	\$2.75	\$16.19	\$8.27	\$8.66	\$81.89	\$16.58	(\$0.11)	\$0.01	\$46.67	\$179.73	\$159.55
%		-4.39%	-2.12%	0.64%	3.77%	1.86%	1.91%	17.70%	3.04%	-0.02%	0.00%	8.32%	29.58%	20.26%



SuperCore Concerns May Delay Rate Cuts

Core CPI excludes food energy & shelter in the calculation

Headline CPI includes food, energy and ltd. shelter expenses

NBER led by Larry Summers et al. warn that the BLS data is not truly accurate because it does not consider home mortgage & interest costs, credit card interest, vehicle loans or lease financing costs, etc. That number in their CPI calc. was over 18% in 2022.

Headline CPI printed at 0.4% MoM¹, above market expectations of 0.3% MoM

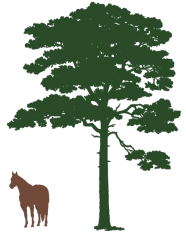
Core CPI came in at 0.4% MoM, also above market expectations of 0.3% MoM

Prices were led higher by a 1.7% MoM jump in gasoline prices and a 2.6% MoM rise in auto insurance

1. Month over Month

2. Year over Year

Source: Piper Sandler Financial Strategies, BLS, Federal Reserve, NBER



Economy cont...

Shelter costs, which account for 36% of CPI, rose 0.4% MoM, similar to last month's pace

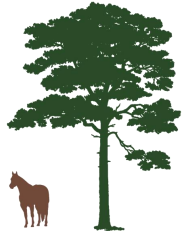
Over the past 12 months headline and core CPI increased by 3.5% YoY² and 3.8% YoY

In 16 months, interest rates surged from near zero to above 5%, the fastest pace of tightening since 1980s

Federal Open Market Committee decides to hold rates at a range of 5.25% to 5.5%

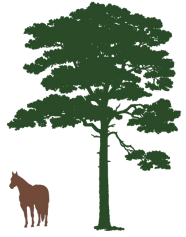
Fed Chair Powell is uncertain about rate decreases this year

Source: Piper Sandler Financial Strategies, BLS; US Federal Reserve, NBER



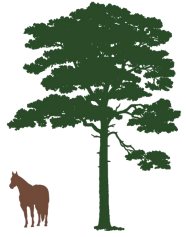
District Future Challenges - External

- The change in retail and restaurant industries has greatly increased the number of commercial and meal deliveries with multiple trips
- Continued attempts to change land use, road connections, unfunded mandates
- State Legislative bills having negative impacts on the function of special districts
- Current and future County road construction is placing even more non-local traffic including more speeding above posted limits on District roadways to avoid the congestion.
- The County does not have adequate funds for roadway expansion incl. 60th Street North which is not slated to begin construction until 2028 at the earliest.



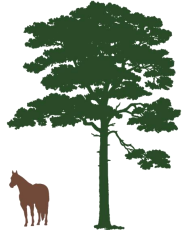
District Future Challenges - External

- The recent Wellington annexation will increase gridlock on SPW Road which may potentially impact the M-2 Basin roadway network primarily on 162nd, 168th and Cheatham.
- We anticipate more annexation by municipalities which may impact the roads, drainage and park systems without additional revenue off-sets.
- Nearby mixed residential and high-density residential developments in PBC, RPB and Wellington is creating more congestion on County roadways which creates more congestion onto District roads
- The change of industrial distribution facilities in Westlake is also going to affect our roadway network while the County constructs the expansion of roadways throughout the western communities.



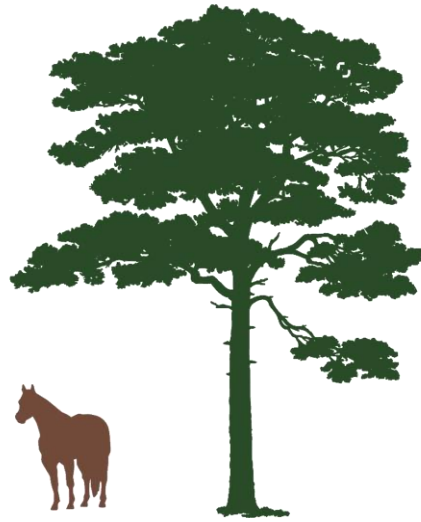
Future Challenges – Internal

- Inflationary impacts for material, qualified labor and fuel costs
- The size of homes, accessory buildings and pond fill-ins continues (storm water drainage)
- Internal development of residential properties for other uses such as places of worship, child-care centers and group homes for troubled youth
- Aging Capital Equipment – Limited Revenue vs High Cost
- R-3 Road Plan is nearing completion, amend to add roadways (130th, Mango)
- Resurface R-2 Roadways
- Rebuild segments of Orange Grove Boulevard then resurface
- Unit 20 Infrastructure Bond funds are exhausted. Total funds to realize all capital improvements is approximately \$18M
- Continuing cyber threat



Long-term Goals – Organizational

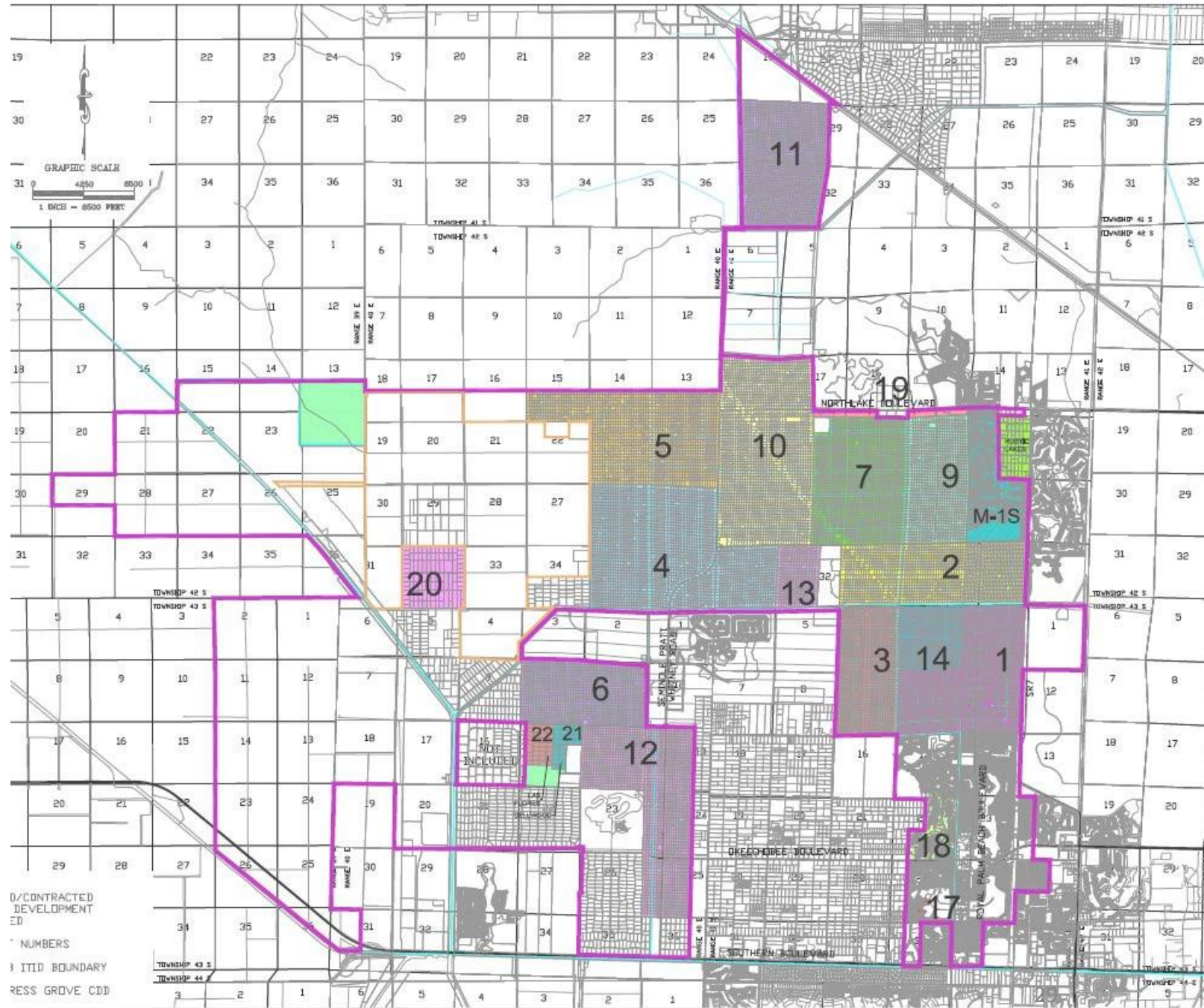
- 640-acre M-1 Impoundment Expansion
- Unit Consolidation and Potential New Involuntary Activations
- Redefine Policies & Board Priorities for Recycled Asphalt Pavement (Millings)
- Implement more traffic calming on paved and milled roadways
- Park Infrastructure – Replacement & Major Refurbishment
- Public Relations Position or Firm
- Web Site Update
- Go Live ERP Phase 1 and Phase 2
- Work with PBC School Board to address the lack of younger generations pursuing heavy equipment operations as a career
- Property and General Liabilities Insurance Impacts



Operations Department
M-1, M-1S, M-2, M-3, CIP, & Aquatics
Fund

Infrastructure

- Area Served – 95 sqm.
- Improved Roads – 96 mi.
- RAP Rds. – 69 mi.
- Unimproved Rds. – 272 mi.
- Swales – 983 mi.
- Sidewalks – 63 mi.
- Canals – 164 mi.
- Major Culverts – 380 loc./8.5 mi.
- Pump Stations – 4
- Control Structures - 18



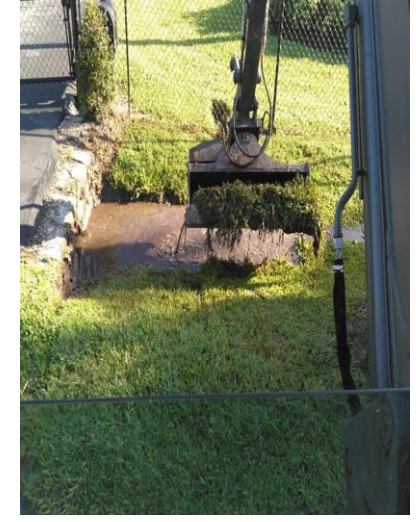


Fiscal Year 2024 Accomplishments



Swale Operations – 983 Miles

- LID Swale Grant – Northwest (12 mi.)
- Swale Excavation – 50 roads
- Swale Realignment – 3 mi.
- Unpermitted Drive Removal – 20 loc.
- Mowing – 2,400 mi.





Canal Operations – 164 Miles

- Canal Bank Repair – 1 mi.
- Canal Dredging – 8 locations
- Mowing – 1 cycle/year
- Vegetation Management:
Aquatic Treatment – 4ea/year
Canal Terrestrial Treatment – Yr 3 of 5-Yr Plan
- Carp – Not required at this time.





Culvert Operations – 380 Locations (8.5 miles)

- Unsatisfactory Culverts – 108 in FY18
- FY24 Replacement – 8 locations
- Total – 90 HDPE Culverts since FY18
- In-house Cost Savings – FY24
\$61k/loc. vs. \$150k
- Total Savings (Since FY18) – \$5.5M





M-2 Impoundment/Pump Station 1 Expansion

Mining Operations

- Rip-Rap – 1,750 cy
- Structural Fill – 20,000 cy
- 1.5" minus Road Rock – 24,500 cy
- FDOT Base Rock – 8,750 cy

Water Storage

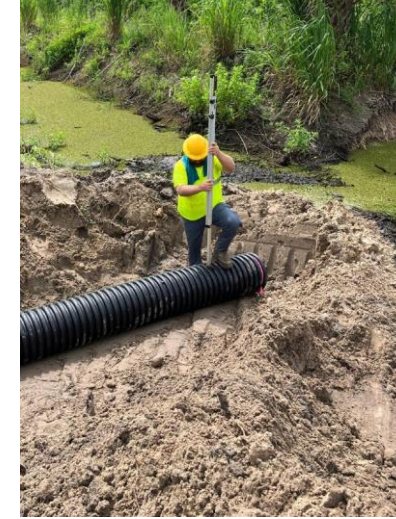
- Expansion – 40-acre feet
- New Total Capacity – 782-acre feet





Santa Rosa Groves – Capital Improvement (Unit 20 Bond)

- Drainage & Road Easements – 15mi (7mi Road, 8mi Canal)
- Installed Drainage Pipes – 35 loc. (20 loc. 15” & 15 loc. 36”)
- Canal Dredging – 4mi
- Stabilized Various Roads – Antoinette, Simone, Carol, & Marie.

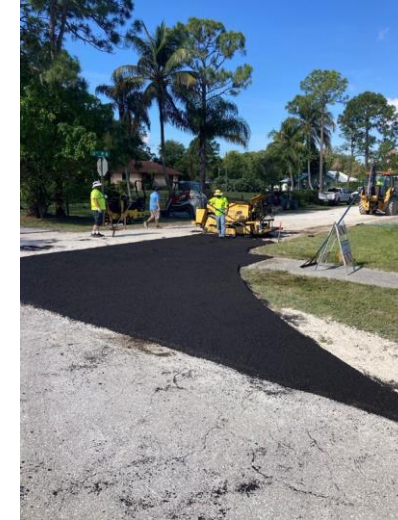




Asphalt Roads – 96 Miles & Sidewalks – 62 Miles

Roads

- Pothole Repairs – 100 loc.
- 30ft Turn Radius Aprons – 20 loc.
- In-house Savings – \$60k
- Signage – 300 loc.



Sidewalks

- Replacement – 3 mi.
- New – ½ mile (R-3/180th)
- NHEP – 1,300 Linear Feet
- ADA Mat Install – 80 loc
- In-house Savings – \$158k





Unimproved Road – 272 Miles

- 5 Graders – Each Rd./10 Days
- Certain 1+ mi Rds. – Ea. Rd./5 Days
- Total Rd. Graded – 5,000 mi.
- Inspections – 20 times/yr.
- 1.5” Rock – 59 mi. Installed
- Rock Amount Cut on Exist. Rd. – 17,000t
- Amount Saved – \$301k





Recycled Asphalt Pavement – Enhanced Maintenance

- Total – 69 Miles
- Since FY21 – FY22 43.5 mi. + FY21 = 58 mi.
- Savings since FY21 – \$2M
- In-house RAP Cost – \$113k/mi.
- In-house Rock Cost – \$151k/mi.
- 10-yrs. RAP Road – 200mi.
- RAP Mntnce. Cost (@ 10 yrs.) – \$22k
- Rock Mntnce. Cost (@ 10yrs.) – \$72k
- 10-yrs. RAP Total Savings – \$50k





Recycled Asphalt Pavement – R-3 Roadway Bond

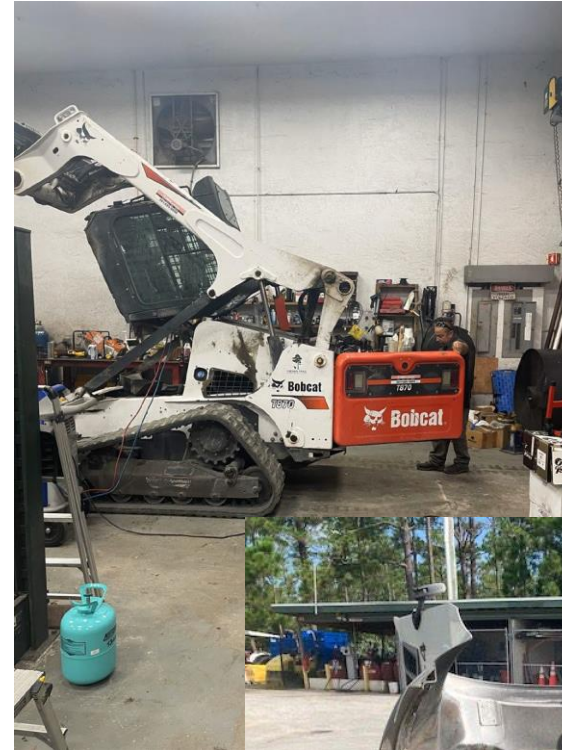
- Total – 2.25 Miles
- 180th Ave. N – 1 mi.
W Alan Black Blvd. to W Sycamore Dr.
- Hamlin Blvd. – .25 mi.
Hall Blvd. to dead-end
- Calamondin Blvd. – .5 mi.
Hamlin Blvd. to 94th St. N
- 180th Ave. N – .5 mi.
Hamlin Blvd. to 94th St. N





Fleet Maintenance

- Maintenance Service – 34 Vehicles
- Major Repair – 10 Vehicles
- Mntnce. Service – 28 Small Engines
- Mntnce. Service – 70 Heavy Eqpt.
- Major Service – 31 Heavy Eqpt.
- Eng. Replacement – 1 Grader
- Veh. autobody Repairs – 2
- Eqpt. autobody Repairs – 8
- Stormwater Infrst. Repairs – 5
- Stormwater Major – 1 Actuator Refurb.;
10 Indtrl. Exhaust Fan Replc.; M-1S
Pump Engine Replcmt.
- Parks Infrst./Fabr. Repairs – 12 Gates





Stormwater

Amil Structure – Near Completion

- 4 Sluice Gate Replacements
- 4 Gate Track Major Clean
- 4 Gate Seal Replacements

Telemetry Upgrades

- M-1 Impndmt. Outfall Head & Tail Water Level Tranducers w/ Logic Components
- L Canal Pilot Pump Water Lvl Tranducer w/ Logic Compnt.
- SCADA Programming for both

Industrial Exhaust Fan Replacement – 10 fans

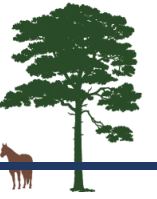
3 Pump Rebuilds – M-2 Basin - 1/M-1 Basin - 2



Fiscal Year 2025 Goals



Operations-Capital Equipment & Vehicles



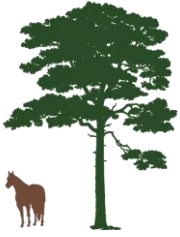
Crew Truck (2/year) F250's (\$55k each) Replace 2005 Diesels with Gas Trucks	\$110000
Heavy Duty Truck F450 (\$80k each) Tow Gooseneck w/ asphalt roller and paver	80,000
Water Truck F650 (\$200k each) Replace 2005 water truck	200,000
Dump Truck (\$250k each) Replace 2010 Mack	250,000
1Boom Mowers (\$230k each) Replace 2008 mowers	230,000
Rollers 12 tons (\$165k each) for millings Currently renting 2	165,000
Skid steers (\$105k each) to replace rentals and 2016 Bobcats Currently renting 2 Purchased 1 in FY24	210,000
Total	\$1,245,000



Roads & Sidewalks

- Asphalt Roads – 20 loc. 30ft Radius Aprons
- Asphalt Roads – 100 loc. of Repair Estimation
- Sidewalks – 4 mi. of sidewalk replacement
- Signs – 200 Sign Replacements
- RAP – 20+ miles (Roads – TBD)
- Speed Tables – 16 loc. (TBD by Board)
- Unimproved Road Rock Rebuilds – 40 mi.
- Unimproved Road Maintenance – 5,000 mi.





Canals & Swales

- Swale Drainage Improvements – 60 loc. on Unimproved Roads
- Canal Restoration – Clear/Stabilize Banks & Dredge 4 Miles
- Canal Maintenance – Repair Bank Erosion
- Culverts –12 M-2 Replacements
- Swale Mowing – 2,400 mi.
- Canal Mowing – 190 mi.
- AVC – 435 acres of canal treatment



Stormwater

40th Structure Hardening

- Sluice Gates – 6 replacements
 - Gate Tracking Restoration
 - New Gate Seals

Pump Rebuilds

- M-1S – 1 Pump
- M-1 Basin – 2 Pumps

Generator Replacement

- Replace Pump St #3 Main Generator

Catch Basin Cleaning (Bay Hill & Madison Green)

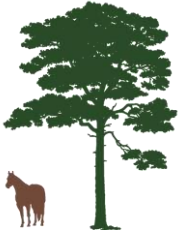
- Structural Inspection - 151 Catch Basins
- Hydro Jet Clean – 151 Storm Drains





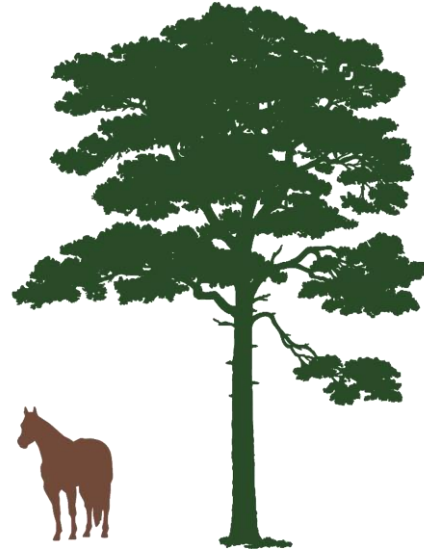
FY24 Pumps & Canals Capital Improvement (Non-Grants)

M-1 Basin (Upper & Lower)	
Capital Outlay - Pump Rebuild	\$55,000
Generator Replacement	50,000
MS-1 Capital Outlay - Pumps Rebuild (MS1)	75,000
40th Street Structure – Replace 6 Gates with 1 Sluice Gate	250,000
Total	\$430,000

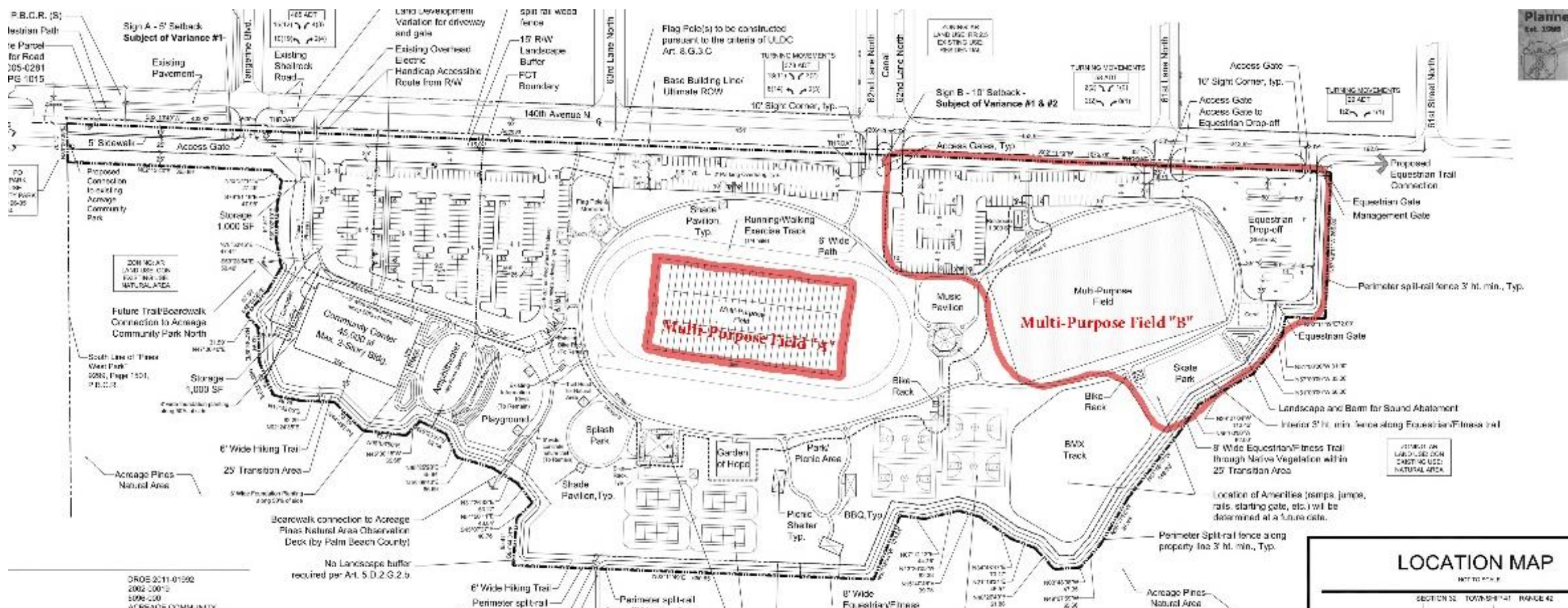


Special Projects

- R-3 In-house Pavement Pilot Project – 89th Place N (Est. \$155k vs \$333K)
- Traffic Calming Project – Purchase/Install Pre-fab Speed Tables and Speed Cushions
- Milling Options
 - A. Roads Blocks – Continue 20 mi./yr. of local roads, all 5 zones
(weighted based on the number of property owners in Zone/Unit.)
 - B. 1+ Mile Roads (21.5mi.) – Construct 15+- mi./yr.
 - 130th Trl. (5 mi.) & 130th Ave. (5 mi.) – 10mi.
 - 120th Ave. N – 1mi.
 - 110th Ave. N – 1.5 mi.
 - Mango Blvd. – 2 mi.
 - Cheetham Hill Blvd. – 1 mi.
 - 168th Trl. (3 mi.) & 168th Ter. (3 mi.) – 6 mi.
 - Future Perimeter Rds. – 8.5 mi.



Facilities, Parks & Recreation Department Parks Fund



Phase 2 Highlights – PBC Bond (\$3M) & ITID (\$125k – Natural Turf on 2nd Field)

- Mitigation
- Resurface Multi-purpose Field w/ Artificial Turf
- Build 2nd Multi-purpose Field (Natural Turf)
- Overflow/Equestrian Parking
- New Restrooms



North Athletic Campus – Baseball Complex

- Remediate Termite Damage
- Repair North Stairs
- Repair Ceiling & Wall damages (water)
- Vinyl Flooring on 2nd Floor
- Pressure clean, prime and paint the interior and exterior of the building
- Roof Damage
- HVAC Replacement
- Window Replacement
- Door Replacements (ADA)
- Concession Room Refurbishment & ADA
- Bathroom Refurb. & ADA
- Exterior ADA Chair Lift
- Canopies & Dugout Roof Replacement
- ADA Approach to Building

Total – \$1.5M Est.





Juniper Contract

- Athletic Field Maintenance
- Irrigation Repairs
- Field Top Dressing
- Fertilization Program
- Pest & Disease Mgmt.
- Weed Mgmt.
- Cultivation Services
- Aerification
- Verti-cutting
- Clay Mtnc.
- Janitorial Services
- Gen. Park Lndscp. Mtnc.

Total - \$901,000





Nicole Hornstein Equestrian Park

- 3 Arenas + Round Pen
 - Regulation Barrel Race Arena
 - Proper Drainage & Footing
 - Appropriate Fencing
 - Solar Lights
 - Irrigation
 - New Drag
 - Wash Racks & Watering Faucets
 - Pine Need Trails & Arena Borders
 - 2 Picnic Shelters
- Total – \$735,000k (50% Return)



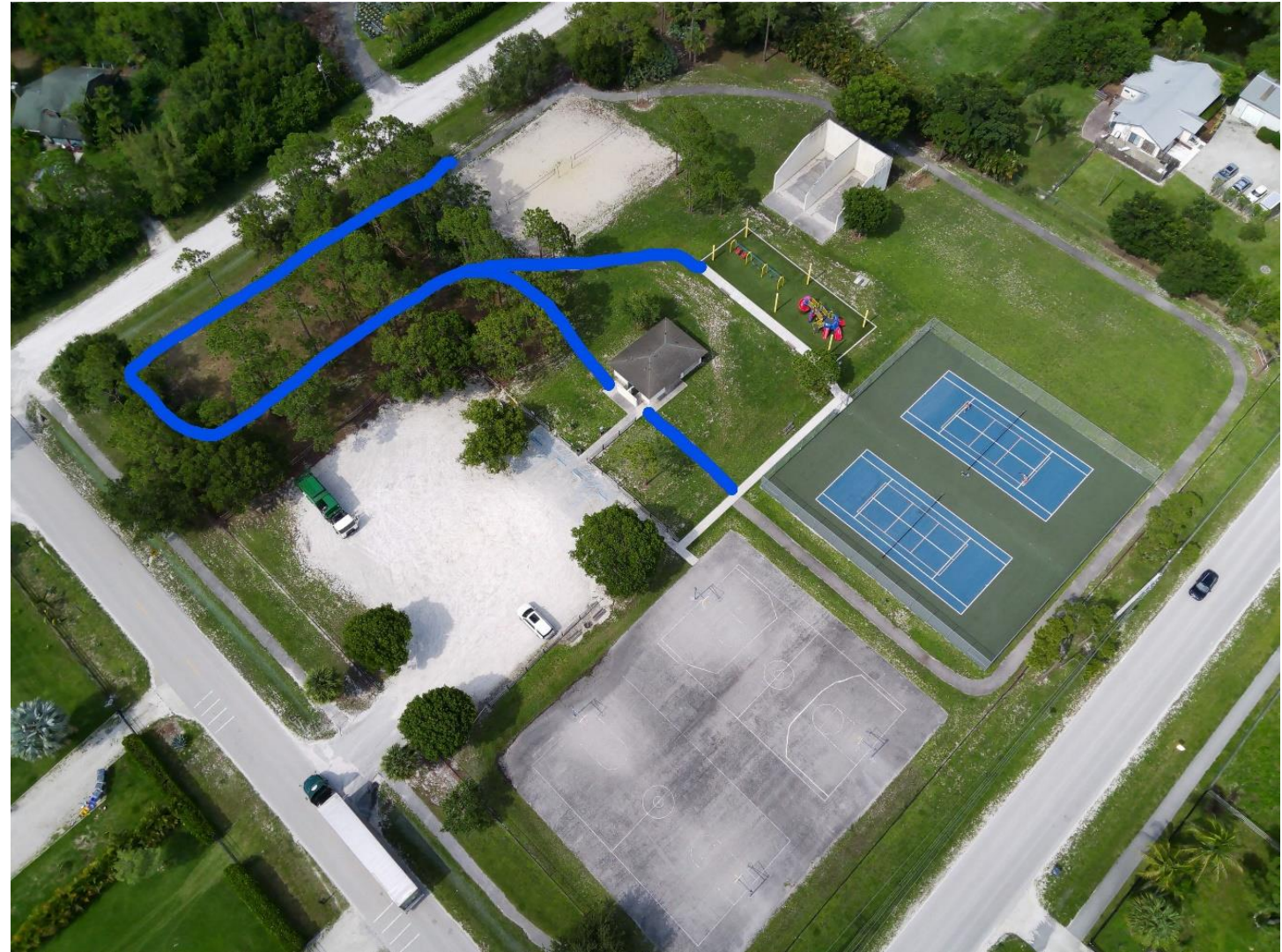


Sycamore Park

- Complete Walking Trail - \$20,000
- Add Picnic areas - \$1,500
- Clean & Paint Pavilion - \$2,500
- Clean, & Paint Racquetball Crt - \$2,500*
- Replace Exercise Equipment - \$5,000

Total - \$29,000

*Replace w/ Pickleball Courts





Temple Park

- ADA Accessibility - \$5,000
- Add Picnic areas - \$1,500
- Clean & Paint Pavilion - \$2,500
- Clean & Paint Racquetball Courts - \$2,500*
- Add Volleyball Court - \$7,500
- Total - \$19,000

*Replace with Pickleball Court





Citrus Grove Park

- Lights @ Multi-purpose & Baseball Fields - \$21,000
- Irrigation @ Multi-Purpose Field - \$10,000
- Install sod @ Multi-purpose Field - \$40,000
- Clean & Paint Pavilion - \$2,500
- Replace Exercise Equipment - \$5,000

Total – \$78,500 w/ FRDAP Grant @ \$50,000 (100% Return)





Kidscape Park

- Add Pavilion - \$30,000
- ADA @ New Pavilion - \$10,000
- Sail Shade Old Pavilion - \$10,000
- Clean & Paint Old Pavilion - \$1,500

Total - \$51,500 w/ FRDAP Grant @
\$50,000 (100%)



Grants Description	FY25 Rcmd	FY26 Est	FY27 Est	FY28 Est	FY29 Est	Total (5 Yrs)	Grant Match	ITID Oblgtn
Facilities, Parks & Recreation								
Citrus Grove Park (FRDAP A-4063)	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Kidscape (FRDAP)	\$50,000	0	0	0	0	50,0000	50,000	0
Sub-Total	\$100,000	\$0	\$0	\$0	\$0-	\$50,000	\$50,000	\$0
Fac., Parks & Rec. Average Assessment	\$2.38							

NOTE: Kidscape (FRDAP) was budgeted and assessed in fiscal year 2024.
No assessment in fiscal year 2025



Downers Park

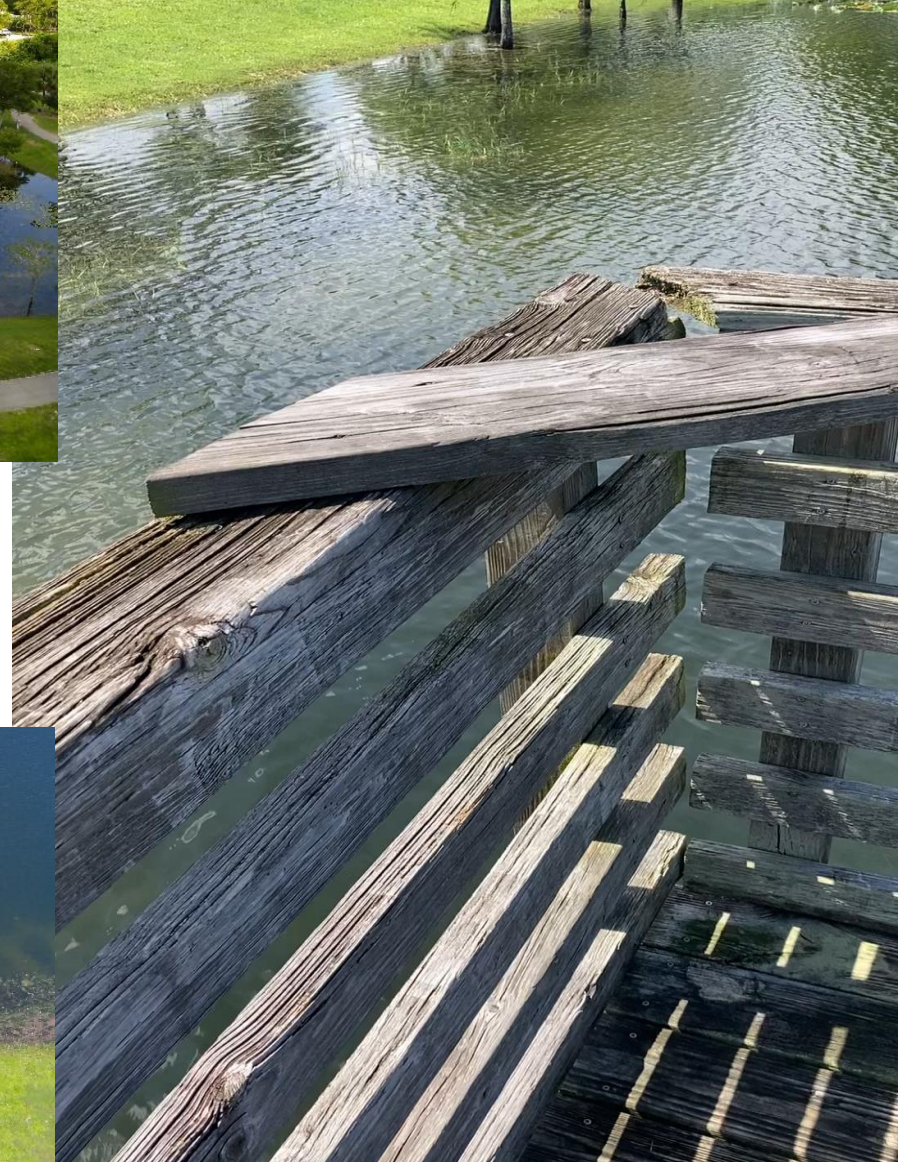
- Replace Playground - \$90,000
- Clean & Paint Pavilion - \$1,500





Coconut Park

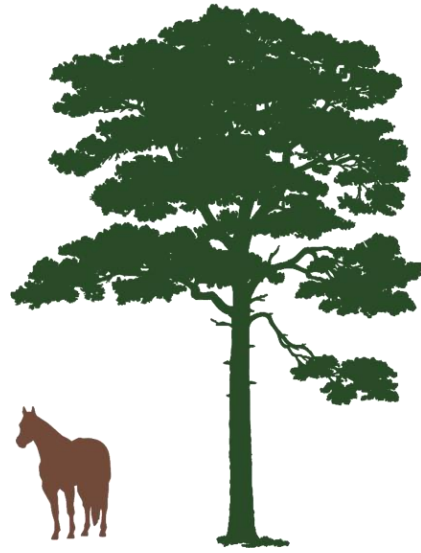
- Rebuild Pier
 - Replacing Fountain & Pump
 - Pier Bank Erosion Control
 - Lake Vegetation Removal
- Pier Total - \$18k (Materials)
F/Pump - Up to \$25,000 (Contract)





Facilities, Parks & Recreation Capital Projects (Non-Grants)

Purchase of (2) Ford Maverick (\$27,500 each) Current trucks are near total breakdown & serious safety issues	\$55,000
ADA Asphalt Walkway Completion at Sycamore Park	30,000
Sail Shade Replacement at Kidscape (Picnic Pavilion)	15,000
Downer's Park Playground - Total Project \$90,000 Plus Apply for Grant	25,000
Total	\$125,000



Capital Improvement Projects Grant Project Overview

Parks and Recreation Facilities

Work in Progress

- Temple Park received a FRDAP Grant of \$50,000/no match.
 - Construction is complete and Staff is in the process of closeout.
- Nicole Hornstein Equestrian Park was awarded a LWCF Grant for up to \$800,000 with 50% Match.
 - Staff is finalizing construction.

Newly Awarded

- Citrus Grove Park received a FRDAP Grant of \$50,000/no match.
 - Staff is gathering documentation required for Commencement.
- Kidscape Park received a FRDAP Grant of \$50,000/no match.
 - Staff is gathering documentation required for Commencement.

Operations – Pumps and Canals

Hazard Mitigation Grants

- East/West Conveyance (267)
 - Phase 1 was completed, and deliverables were submitted.
 - Working through Budget, Environmental, and Permitting for Phase 2.
- M-0 Canal Reclamation (288)
 - Phase 1 was completed, and deliverables were submitted.
 - Working through Budget, Environmental, and Permitting for Phase 2.

Resiliency Florida Grants

- East/West Conveyance (36)
 - This Grant was applied for and awarded to be used as match.
 - Currently working through grant requirements.
- M-0 Canal Control Structure (45)
 - This Grant was applied for and awarded to be used as match.
 - Currently working through grant requirements.

Pumps and Canals

Santa Rosa Groves Unit #20 Grants

- Santa Rosa Groves (SRG) Pump Station Hazard Mitigation Grant (105)
 - Design has been completed.
 - Working through requirements of the grant.

Note: Staff applied for Resiliency Florida Grant for (SRG) Pump Station but has not yet been awarded.

Partnership Grants with Palm Beach County

- M-2 Bypass Resiliency Florida Grant (73)
 - In the beginning the District was not eligible for Resiliency Florida Grants. The County applied for the M-2 Bypass project. Indian Trail is responsible for construction.
 - Currently working through grant requirements.

Operations – Roads and Transportation

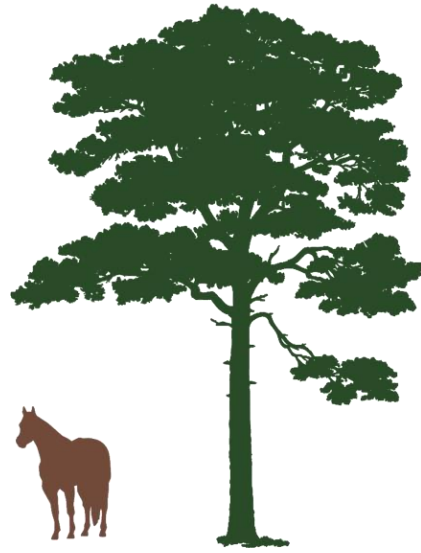
- Safe Streets for All Grant
 - This was awarded in FY24 – Currently drafting contract with Agency.
- Transportation Alternative (TA – 2021) - Keylime and Grapeview
 - Working through requirements of the Grant with CAPTEC.
 - Working with FDOT and PBC TPA to re-evaluate scope of work to fit original budget.
- Transportation Alternative (TA 2022) – Hamlin and Grapeview
 - Grant was awarded; however, work has not begun.
 - Following the requirements/timeline of the Grant. Will look at revising budget.
- Transportation Alternative (TA 2023) – 140th and 61st
 - Grant was awarded; however, work has not begun.
 - Following the requirements/timeline of the Grant. Will look at revising budget.

Operations – Roads and Transportation

- Local Initiatives (LI 2022) - Speed Tables - Temple and Hall
 - Grant was awarded; however, work has not begun.
 - Following the requirements/timeline of the Grant. Will look at revising budget.
- Local Initiatives (LI 2023) – Multipurpose Pathways - 140th, Temple, and Hall
 - Grant was awarded; however, work has not begun.
 - Following the requirements/timeline of the Grant. Will look at revising budget.

Operations Grants Applied and Waiting Award

- Resiliency Florida –
 - Vulnerability Assessment Grant
- Resiliency Florida –
 - M-1 Basin East/West Conveyance Phase 2
 - This would be used as match for the Phase 2 HMGP Grant.
- Resiliency Florida – M-1 Basin Siphon



Capital Improvement Projects

Grant Funding FY25-FY29

Grants Description	FY25 Rcmd	FY26 Est	FY27 Est	FY28 Est	FY29 Est	Total (5 Yrs)	Grant Match	ITID Oblgtn
Operations:								
Vulnerability Assessment (Res FL #TBD)		\$255,500				\$255,500	255,500	
Safe Streets for All (ss4a) - Safty Action Plan Creation (#TBD)	200,000					200,000	200,000	
(TA)-2021-Multiuse Path (449002-1-58-01) Grapeview & Keylime	100,000	370,655	370,656	370,656	370,655	1,582,622	1,000,000	582,622
(TA)-2022-Multiuse Path (450787-1) Hamlin & Grapeview	85,741	242,870	242,870	242,870	242,871	1,057,222	998,872	58,350
(TA)-2023--Multiuse Path (453000-1) 140th and 61st ST N	46,481	230,000	230,000	230,000	230,001	966,482	443,767	199,464
Local Initiatives (LI)-2022-Speed Tables (Temple and Hall)	230,208	200,000	200,000	-	-	630,208	443,767	186,441
Local Initiatives (LI)-2023-Multiuse Path (140th, Temple & Hall)	25,000	1,021,817	1,021,818	1,021,817	1,021,818	4,112,270	394,883	147,389
Operations Grants Total:	\$687,430	\$2,320,842	\$2,065,344	\$1,865,343	\$1,865,345	\$8,804,304	\$3,736,789	\$1,174,266

TOTAL AVERAGE ASSESSMENT \$42.92

NOTE: TA's Grants and LI-2023 are being budgeted in fiscal year 2026. Amount assessed in fiscal year 2025 is only \$430,208, not \$687,430

Grants Description	FY25 Rcmd	FY26 Est	FY27 Est	FY28 Est	FY29 Est	Total (5 Yrs)	Grant Match	ITID Oblgtn
Pumps & Canals								
M1 Canal Reinforcement and Revent Rep(HMGP 4337-288-R)	122,856	100,000	0	0	0	\$222,856	\$287,892	\$134,964
M1 Basin East/West Conveyance (HGMP 4337-267-R)	175,000	391,667	366,667	366,667	366,667	1,666,667	3,000,000	1,000,000
M1 Basin M0 Canal Control Structure (Res FL 23FRP45)	50,000	186,000	186,000	186,220	186,000	794,220	397,110	397,110
M1 Basin East/West Conveyance (Res FL 24SRP36)	75,000	391,667	366,667	366,667	366,667	1,566,667	1,678,108	2,935,757
M1 Basin East/West Conveyance PH2 (RES FL #TBD)	0	366,667	366,667	366,667	366,667	1,466,667	2,356,932	2,356,932
M1 Basin Siphon (Res FL #TBD)	0	1,152,966	1,000,000	1,000,000	1,000,000	4,152,966	2,076,483	2,076,483
M2 Bypass**	389,376	0	0	0	0	389,376	194,688	194,688
Sub-Total	\$ 422,856	\$ 2,588,966	\$ 2,286,000	\$ 2,286,220	\$ 2,286,000	\$ 10,259,418	\$ 9,991,213	\$ 9,095,934
Pumps & Canals Average Assessment	\$20.11							
TOTAL AVERAGE ASSESSMENT	\$42.92							
Santa Rosa Groves								
Pump Station*	740,000	0	-	-	-	\$740,000	\$554,655	\$185,345
TOTAL GRANTS	\$ 2,246,989	\$ 5,058,564	\$ 3,909,165	\$ 2,783,509	\$ 2,500,000	\$ 16,498,146	\$ 13,048,885	\$ 4,556,373

*Funds are from Unit 20 Construction Bond (No Assessment) – **M2 Bypass budgeted in fiscal year 2024

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UNDERSTANDING THE BUDGET



Indian Trail Improvement District (District) is funded by special assessments collected through the Palm Beach County 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 of Supervisors Workshop and a Public Hearing 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



As a special district, the District assesses 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.

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 within an object of expenditure are approved at the administrative level. Transfers between objects of expenditure require Board of Supervisor approval.

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 a 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

There are three bonds that the District will service in FY25. The existing 2015 Unit 18 Bond that will mature in the Fiscal Year 2031, the Series 2022 for the R-3 Roadway Plan which will mature in Fiscal Year 2042, and the Unit 20 Water Control Bond, Series 2022 which will mature in fiscal year 2032.

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 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 20,000 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 of 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.

Capital Project Fund – used to account for the expenditure of resources usually from the issuance of debt or as directed by the Board of Supervisors.

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.

The 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:

- The Executive Director submits an operating budget proposal to the Board for the fiscal year commencing the following October 1. The budget recommendation 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 the beginning of the subsequent fiscal year, the budget is legally adopted by the Board.

Fiscal Year 2025 Budget Calendar

Date	Activity
February 5, 2024	Distribute Budget Worksheet Packages to District Staff.
February 15, 2024	Budget Packages due to Finance Department.
March 12, 2024	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Dept. Directors, CFO and Consultants.
April 17, 2024	Budget Workshop – Presentation of Draft Budget to Board of Supervisors by Executive Director and CFO (5:00 PM).
April 24, 2024	Public Hearing: Fiscal Year 2025 (FY25) Budget-All Units (7:00 PM) (for residents – Board Members are not required to attend).
May 15, 2024	Presentation of FY25 Budget and Assessments Rate for approval by Board of Supervisors via Resolution During Regular Board Meeting.
May 26, 2024	First Release of estimated values by Property Appraiser of Tax Roll data for Non-Ad Valorem (NAV) Assessment Roll.
May 26-31, 2024	Analysis of changes in NAV Assessment Roll.
July 28, 2024	Deadline for submittal of FY25 Budget Assessments to Palm Beach County Property Appraiser/ISS.
August 21, 2024	Revisions and approval (if needed) of FY25 Budget and Assessments Rate During Regular Board Meeting.
August 21, 2024	Approval and Certification of FY25 Assessment Roll.
September 8, 2024	Deadline for Certification of Final NAV Tax Roll to the Tax Collector (via ISS).
October 1, 2024	Fiscal Year 2025 Approved Budget is implemented.

NOTE: Calendar subject to changes as needed.

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 year-end 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 2025, the Budget Recommendation includes \$25.7 million of total expenditures in all operations of the District and Debt Service (all funds). The operational costs are estimated at \$23.7 million, which includes the \$3.9M of the R-3 and Unit 20 Capital Project Funds. The debt service is \$2 million. The following table summarizes expenditures by function within each fund. Administration includes Board of Supervisors, Administration staff (Executive Director and three staff members), 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	\$1,752,029	\$0	\$1,752,029
Operating	1,279,365	0	1,279,365
Capital Outlay	30,000	0	30,000
Sub-Total	3,061,394	0	3,061,394
Parks & Recreation			
Personnel	867,550	0	867,550
Operating	421,379	0	421,379
Field & Grounds Maintenance	1,104,500	0	1,104,500
Capital Outlay	175,000	0	175,000
Sub-Total	2,568,429	0	2,568,429
Operations			
Personnel	4,153,336	0	4,153,336
Operating	4,424,804	0	4,424,804
Litigation	100,000	0	100,000
Equipment Rental	160,000	0	160,000
Capital Outlay	1,675,208	0	1,675,208
Sub-Total	10,513,348	0	10,513,348
Stormwater & Aquatics			
Personnel	1,499,988	0	1,499,988
Operating	1,410,849	0	1,410,849
Capital Outlay	722,856	0	722,856
Sub-Total	3,633,693	0	3,633,693
Santa Rosa Groves Maintenance	42,575	0	42,575
Debt Service	0	\$2,019,378	\$2,019,378
TOTAL	\$19,819,438	\$2,019,378	\$21,838,816

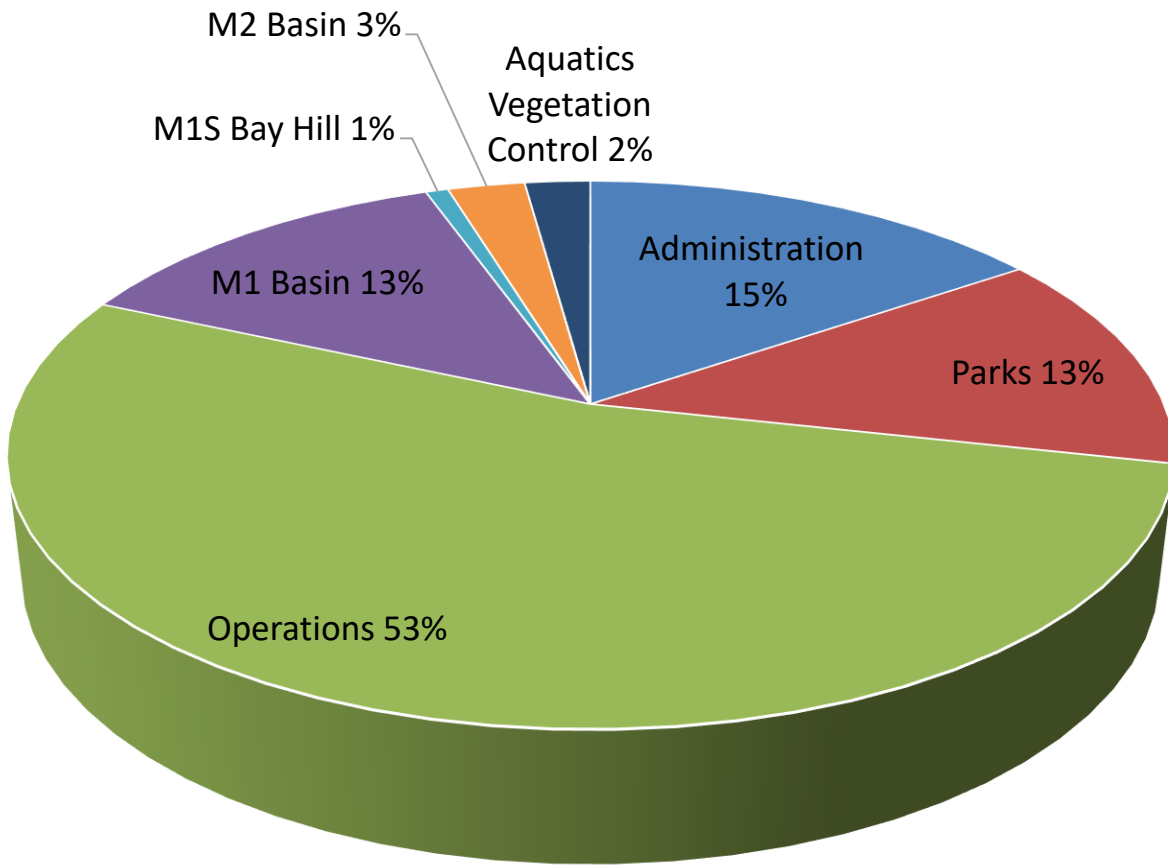
Special Revenue Fund Budget Comparison

Expenditures	Budget Fiscal Year 2024	Budget Fiscal Year 2025	Increase (Decrease)
Administration	\$3,344,453	\$3,061,394	(283,059)
Parks	3,544,289	2,568,429	(975,861)
Operations	9,446,235	10,513,348	1,067,113
M1 Basin	2,394,714	2,552,250	157,536
M2 Basin	769,421	505,277	(264,144)
M1S (Bay Hill)	23,175	147,028	123,853
Aquatics Vegetation Control	448,047	429,138	(18,909)
Stormwater & Aquatics	3,635,357	3,633,693	(\$1,664)
Santa Rosa Grove Maintenance	35,000	42,575	7,575
Total Expenditures	\$20,005,334	\$19,819,438	(\$185,896)

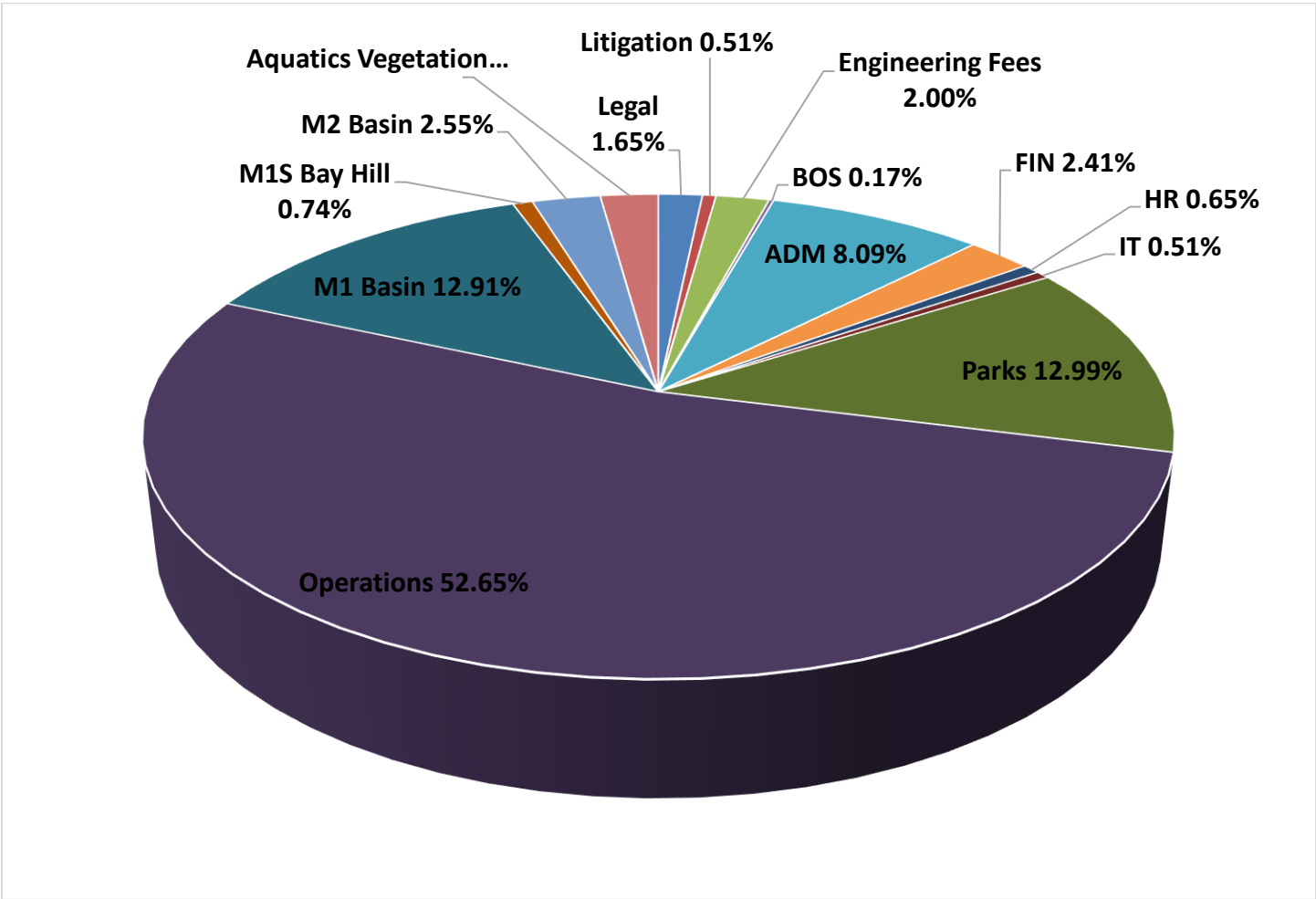
Capital Project Fund Budget Comparison

Expenditures	Budget Fiscal Year 2024	Budget Fiscal Year 2025	Increase (Decrease)
Unit R-3:			
Personnel	\$294,149	\$266,718	(\$27,431)
Operations	1,850,702	1,877,343	\$26,641
Capital	772,892	1,003,878	\$230,986
Total Unit R-3	\$2,917,743	\$3,147,939	\$230,197
Unit 20:			
Personnel	\$86,298	\$0	(86,298)
Operations	329,316	0	(329,316)
Capital	554,655	740,000	185,345
Total Unit 20	\$970,269	\$740,000	\$230,269
Total Expenditures Capital Project Funds	\$3,888,012	\$3,887,940	(\$72)

Expenditures By Department Graph



Expenditures By Department and Functions of Administration Graph



Special Revenue Fund Assessment		
Expenditures	FY24 Budget	FY25 Recommendation
	Total Expenditures	\$20,005,334
Plus: Discounts/Commissions	1,045,055	1,030,470
Special Revenue Fund Assessment	\$21,050,389	\$20,849,908

Debt Service Fund Budget Comparison			
Debt Service	FY24	FY25	Increase (Decrease)
Unit 18 (Maturity - August 2031)	\$598,050	\$594,100	(\$3,950)
UNIT 20 Debt -(Maturity February 1, 2032)	396,509	390,778	(\$5,731)
R3 Unit Bond (Maturity - August 2042)	\$1,031,375	\$1,034,500	\$3,125
Total Expenses	\$2,025,934	\$2,019,378	(\$6,556)

FY25 Expenditures

Special Revenue Fund	\$19,776,863
Debt Service Fund	\$2,019,378
Unit 20* Direct Expenses	\$42,575
Unit 20 Capital Project Fund	\$740,000
R-3 Capital Project Fund	\$3,147,940
TOTAL - ALL FUNDS	\$25,726,756

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 accounts receivable. One of the 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.

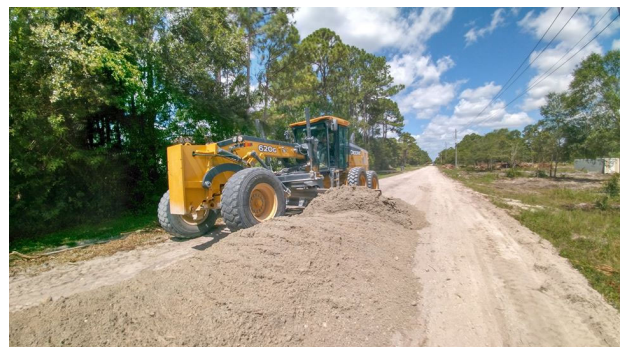
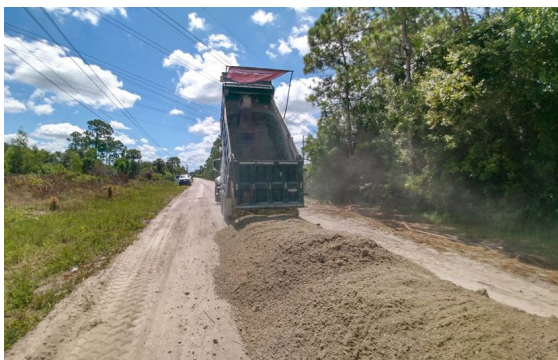


The Department maintains approximately:

- 458 total miles of total roadways
- 272 miles of unimproved roads
- 96 miles of paved or stabilized roads
- 63 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 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 bypass 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 95 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 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 12 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.
- Tree and shrubs maintenance including removing, installing, watering, fertilization, mulching and pruning.
- Opening and closing of parks.
- Irrigation maintenance including: repairing and inspecting sprinklers heads, pumps and valves.
- Remove, repair and or clean acts of vandalism.
- Vehicle and equipment cleaning, maintenance and repairing.
- Equestrian arenas, round pen and barn maintenance including: dragging and reconstructing (Equestrian Division).
- Maintain equestrian trails with oversight by the Equestrian Specialist, and in conjunction with Operations & Maintenance Department.
- Staffing for special events including park events, District activities and new construction assistance.

Recreation

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



Equestrian



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





Fiscal Year 2025
Line Item Summary

INDIAN TRAIL IMPROVEMENT DISTRICT
FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
Special Revenue Fund								
100	Adm	50110	Wages, Executive Director	Personnel	\$213,180	\$209,000	\$194,099	\$179,819
100	Adm	50120	Wages, Other	Personnel	857,763	869,160	716,956	672,432
100	Adm	50130	Wages, Board of Supervisors	Personnel	33,600	33,600	30,836	33,600
100	Adm	50140	OVERTIME	Personnel	20,000	20,000	20,740	15,394
100	Adm	50210	PAYROLL TAXES	Personnel	84,498	85,050	70,469	65,028
100	Adm	50220	RETIREMENT	Personnel	264,968	237,795	189,535	167,102
100	Adm	50230	EMPLOYEE INSURANCE	Personnel	243,580	239,658	176,951	163,455
100	Adm	50240	WORKER'S COMP INSURANCE	Personnel	21,215	32,664	20,204	21,478
100	Adm	50250	REEMPLOYMENT TAX	Personnel	1,000	1,000	3,300	0
100	Adm	50260	LEASED/TEMP EMPLOYEES	Personnel	0	0	250	0
100	Adm	50516	EMPLOYEE RECOGNITION	Personnel	12,225	15,000	10,681	12,927
100	Parks	50120	Wages, Other	Personnel	549,503	651,851	512,469	409,144
100	Parks	50140	OVERTIME	Personnel	20,000	20,000	95,905	18,288
100	Parks	50210	PAYROLL TAXES	Personnel	42,037	49,867	45,959	31,807
100	Parks	50220	RETIREMENT	Personnel	85,558	94,575	75,569	47,040
100	Parks	50230	EMPLOYEE INSURANCE	Personnel	156,676	187,046	122,937	106,099
100	Parks	50240	WORKER'S COMP INSURANCE	Personnel	13,776	25,893	22,768	17,183
100	OPER	50120	Wages, Other	Personnel	2,636,529	2,433,672	1,698,138	2,109,010
100	OPER	50140	OVERTIME	Personnel	150,000	150,000	155,655	123,719
100	OPER	50210	PAYROLL TAXES	Personnel	201,695	186,176	138,176	174,779
100	OPER	50220	RETIREMENT	Personnel	410,508	348,331	225,880	242,034
100	OPER	50230	EMPLOYEE INSURANCE	Personnel	693,439	634,754	415,295	502,765
100	OPER	50240	WORKER'S COMP INSURANCE	Personnel	61,165	87,437	80,214	66,296
100	OPER	50250	REEMPLOYMENT TAX	Personnel	0	0	939	17
100	M-1	50120	Wages, Other	Personnel	709,839	683,467	815,562	378,691
100	M-1	50140	OVERTIME	Personnel	60,000	60,000	65,767	18,522
100	M-1	50210	PAYROLL TAXES	Personnel	54,303	52,285	68,226	30,669
100	M-1	50220	RETIREMENT	Personnel	110,522	98,106	111,530	43,479
100	M-1	50230	EMPLOYEE INSURANCE	Personnel	183,527	175,044	203,828	91,917
100	M-1	50240	WORKER'S COMP INSURANCE	Personnel	16,669	24,897	19,265	14,777
100	M-2	50120	Wages, Other	Personnel	237,211	226,884	196,133	75,287
100	M-2	50140	OVERTIME	Personnel	5,000	5,000	13,768	3,268
100	M-2	50210	PAYROLL TAXES	Personnel	18,147	17,357	14,283	6,073
100	M-2	50220	RETIREMENT	Personnel	36,934	33,149	23,349	8,562
100	M-2	50230	EMPLOYEE INSURANCE	Personnel	62,187	58,815	42,671	20,435
100	M-2	50240	WORKER'S COMP INSURANCE	Personnel	5,648	8,365	7,356	6,272
Total Personnel					8,272,902	8,055,896	6,605,660	5,877,368
100	Adm	50310	ATTORNEY FEES	Operational	150,000	300,000	232,374	329,512
100	Adm	50312	ENGINEERING FEES	Operational	195,000	400,000	178,872	293,891
100	Adm	50317	ATTORNEY - HUMAN RESOURCES	Operational	20,000	35,000	16,567	54,933
100	Adm	50320	ACCOUNTING & AUDITING FEES	Operational	75,000	65,000	63,000	42,900
100	Adm	50324	COMPUTER PROGRAMMING & MAINTENANCE	Operational	215,000	200,000	162,654	97,836
100	Adm	50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	197,000	207,500	178,533	188,909
100	Adm	50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	12,000	3,000	0	0
100	Adm	50342	DEPUTY SHERIFFS	Operational	120,000	75,000	87,693	78,836

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
100	Adm	50343	CONTRACTUAL SERVICES-OTHER	Operational	14,100	19,420	16,208	19,575
100	Adm	50400	TRAVEL	Operational	31,800	33,950	30,697	23,737
100	Adm	50405	MEETINGS/MEALS	Operational	7,000	5,000	4,319	6,878
100	Adm	50410	TELEPHONES & COMMUNICATIONS	Operational	79,000	62,000	70,566	61,443
100	Adm	50412	POSTAGE & DELIVERY	Operational	2,800	3,000	2,906	43
100	Adm	50430	UTILITIES	Operational	7,000	7,000	6,510	6,102
100	Adm	50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	Operational	11,300	11,000	10,633	10,173
100	Adm	50450	GENERAL INSURANCE	Operational	69,560	70,382	66,501	33,935
100	Adm	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	5,850	15,800	7,420	23,231
100	Adm	50470	PRINTING, SIGNAGE & FORMS	Operational	1,500	500	2,087	879
100	Adm	50480	PUBLIC RELATIONS, LEGAL NOTICES	Operational	7,500	4,500	6,724	30,535
100	Adm	50490	CHARGES AND FEES	Operational	5,250	175	6,255	6,374
100	Adm	50492	RECORDS MANAGEMENT	Operational	11,320	5,000	10,105	17,210
100	Adm	50510	OFFICE SUPPLIES	Operational	7,070	10,150	10,196	5,296
100	Adm	50512	JANITORIAL SUPPLIES	Operational	600	1,000	0	0
100	Adm	50525	UNIFORMS	Operational	1,100	1,500	1,382	42
100	Adm	50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	12,615	7,150	8,553	8,351
100	Adm	50541	EDUCATION & TRAINING	Operational	20,000	20,000	24,831	11,701
100	Parks	50310	ATTORNEY FEES	Operational	25,000	70,000	59,309	19,174
100	Parks	50312	ENGINEERING FEES	Operational	2,500	0	0	0
100	Parks	50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	0	0	4,177	0
100	Parks	50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	30,000	27,700	19,245	16,862
100	Parks	50343	CONTRACTUAL SERVICES-OTHER	Operational	10,200	9,650	10,774	11,338
100	Parks	50400	TRAVEL	Operational	5,000	5,750	4,871	0
100	Parks	50405	MEETINGS/MEALS	Operational	250	250	0	29
100	Parks	50430	UTILITIES	Operational	110,000	110,000	105,446	109,393
100	Parks	50431	TRASH PICKUP	Operational	57,000	105,000	57,603	25,668
100	Parks	50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	39,500	231,250	96,532	86,472
100	Parks	50450	GENERAL INSURANCE	Operational	53,729	41,508	36,695	43,346
100	Parks	50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	9,950	9,900	5,215	4,300
100	Parks	50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	10,000	8,450	10,292	5,032
100	Parks	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	18,250	41,900	7,210	24,289
100	Parks	50463	REPAIRS & MAINTENANCE - IRRIGATION	Operational	2,500	5,000	3,668	0
100	Parks	50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	Operational	1,104,500	1,139,200	672,161	311,541
100	Parks	50470	PRINTING, SIGNAGE & FORMS	Operational	4,500	12,500	5,641	853
100	Parks	50490	CHARGES AND FEES	Operational	0	0	0	75
100	Parks	50510	OFFICE SUPPLIES	Operational	750	2,500	0	2,364
100	Parks	50512	JANITORIAL SUPPLIES	Operational	2,500	5,000	2,378	4,203
100	Parks	50520	GASOLINE	Operational	35,000	27,500	27,713	25,887
100	Parks	50523	OPERATING MATERIALS & SUPPLIES	Operational	2,250	6,000	2,232	99
100	Parks	50524	SAFETY SUPPLIES	Operational	0	500	0	307
100	Parks	50525	UNIFORMS	Operational	2,500	2,500	2,410	1,168
100	Parks	50526	CHEMICALS	Operational	0	5,000	0	0
100	Parks	50529	TOOLS	Operational	0	500	0	0
100	Parks	50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	0	2,500	1,177	586
100	Parks	50828	Reimbursable Expenses-Insurance	Operational	0	0	6,279	0

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
100	OPER	50310	ATTORNEY FEES	Operational	235,000	430,000	759,165	538,816
100	OPER	50312	ENGINEERING FEES	Operational	77,500	40,000	79,447	55,437
100	OPER	50314	Surveying Supplies	Operational	5,000	6,000	24	6,570
100	OPER	50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	9,000	8,000	1,338	3,056
100	OPER	50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	71,500	0	52,728	35,900
100	OPER	50343	CONTRACTUAL SERVICES-OTHER	Operational	47,000	3,000	61,403	24,750
100	OPER	50400	TRAVEL	Operational	2,000	2,500	490	2,235
100	OPER	50412	POSTAGE & DELIVERY	Operational	100	3,000	0	53
100	OPER	50430	UTILITIES	Operational	36,000	35,000	32,981	30,144
100	OPER	50431	TRASH PICKUP	Operational	10,000	20,000	1,942	11,824
100	OPER	50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	160,000	245,000	292,336	250,595
100	OPER	50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	Operational	195,995	188,467	16,501	171,818
100	OPER	50450	GENERAL INSURANCE	Operational	206,072	128,753	115,666	96,640
100	OPER	50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	392,000	305,584	341,885	293,953
100	OPER	50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	104,843	73,453	69,010	88,647
100	OPER	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	62,000	18,213	11,141	25,667
100	OPER	50470	PRINTING, SIGNAGE & FORMS	Operational	18,000	29,425	22,900	21,472
100	OPER	50490	CHARGES AND FEES	Operational	500	1,725	225	2,181
100	OPER	50510	OFFICE SUPPLIES	Operational	9,200	8,000	2,919	8,157
100	OPER	50512	JANITORIAL SUPPLIES	Operational	7,500	4,000	3,551	6,038
100	OPER	50519	Lubricants and Fluids	Operational	31,000	31,725	34,309	26,372
100	OPER	50523	OPERATING MATERIALS & SUPPLIES	Operational	77,465	75,329	81,903	49,201
100	OPER	50524	SAFETY SUPPLIES	Operational	8,000	1,000	1,234	3,855
100	OPER	50525	UNIFORMS	Operational	20,000	18,137	15,095	25,473
100	OPER	50528	DYED DIESEL FUEL	Operational	500,000	480,000	462,142	434,888
100	OPER	50529	TOOLS	Operational	10,929	9,860	7,827	9,360
100	OPER	50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	2,243,200	1,920,364	1,550,044	2,174,497
100	OPER	50536	MAINTENANCE-asphalt roads and all sidewalks (unit specific)	Operational	145,000	116,052	75,351	167,662
100	OPER	50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	0	0	0	492
100	OPER	50710	PRINCIPAL PAYMENTS	Operational	0	0	85,447	0
100	OPER	50720	INTEREST PAYMENTS	Operational	0	0	2,695	0
100	OPER	50827	Reimbursable Expenses	Operational	0	0	54,592	60,000
100	OPER	50828	Reimbursable Expenses-Insurance	Operational	0	0	0	5,488
100	M-1	50310	ATTORNEY FEES	Operational	6,000	5,000	0	68
100	M-1	50312	ENGINEERING FEES	Operational	80,000	30,000	10,026	34,555
100	M-1	50343	CONTRACTUAL SERVICES-OTHER	Operational	0	0	663	686
100	M-1	50348	WATER QUALITY SAMPLING	Operational	25,000	0	0	3,930
100	M-1	50430	UTILITIES	Operational	2,000	1,500	1,624	1,244
100	M-1	50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	0	0	0	2,920
100	M-1	50450	GENERAL INSURANCE	Operational	47,533	56,515	49,963	38,933
100	M-1	50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	10,000	5,000	1,000	0
100	M-1	50461	REPAIRS & MAINTENANCE - VEHICLES	Operational	0	2,000	721	0
100	M-1	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	0	4,000	0	0
100	M-1	50493	NPDES	Operational	15,000	15,000	14,074	12,500
100	M-1	50521	TELEMETRY	Operational	4,000	5,000	3,131	3,091
100	M-1	50523	OPERATING MATERIALS & SUPPLIES	Operational	1,000	5,000	55	227

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
100	M-1	50525	UNIFORMS	Operational	0	0	0	178
100	M-1	50528	DYED DIESEL FUEL	Operational	20,000	20,000	15,838	0
100	M-1	50529	TOOLS	Operational	5,000	2,000	295	0
100	M-1	50535	MAINTENANCE-canals (basin specific)	Operational	364,000	452,900	355,543	238,922
100	M-1	50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	Operational	2,000	0	500	1,200
100	M-1	50542	MAINTENANCE-pumps and structures (basin specific)	Operational	113,000	152,000	76,224	72,777
100	BayHill	50430	UTILITIES	Operational	20,000	8,000	14,849	6,733
100	BayHill	50450	GENERAL INSURANCE	Operational	2,028	175	155	0
100	BayHill	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	50,000	8,000	682	11,383
100	BayHill	50521	TELEMETRY	Operational	0	2,000	0	0
100	BayHill	50542	MAINTENANCE-pumps and structures (basin specific)	Operational	75,000	5,000	27,269	120
100	M-2	50310	ATTORNEY FEES	Operational	10,000	0	0	0
100	M-2	50312	ENGINEERING FEES	Operational	40,000	6,000	2,858	225
100	M-2	50343	CONTRACTUAL SERVICES-OTHER	Operational	0	0	386	384
100	M-2	50430	UTILITIES	Operational	6,000	4,000	4,875	3,520
100	M-2	50450	GENERAL INSURANCE	Operational	9,150	5,476	4,841	2,947
100	M-2	50462	REPAIRS & MAINTENANCE - BUILDING	Operational	50,000	7,000	263	1,870
100	M-2	50521	TELEMETRY	Operational	5,000	3,000	1,125	0
100	M-2	50525	UNIFORMS	Operational	0	0	0	35
100	M-2	50535	MAINTENANCE-canals (basin specific)	Operational	10,000	5,000	0	235,953
100	M-2	50542	MAINTENANCE-pumps and structures (basin specific)	Operational	10,000	0	32,414	0
100	Aquatics	50343	CONTRACTUAL SERVICES-OTHER	Operational	320,000	305,000	298,836	274,758
100	Aquatics	50348	WATER QUALITY SAMPLING	Operational	0	18,000	0	0
100	Aquatics	50450	GENERAL INSURANCE	Operational	9,138	5,047	0	2,367
100	Aquatics	50526	CHEMICALS	Operational	100,000	120,000	52,036	88,782
				Santa Rosa Groves Mainten	42,575	35,000	25,000	0
				Total Operational	8,943,472	8,928,284	7,578,152	7,716,854
100	Adm	50620	CAPITAL OUTLAY-building and drainage	Capital	0	0	23,620	0
100	Adm	50644	CAPITAL OUTLAY-computer equipment	Capital	30,000	38,500	7,602	11,355
100	Parks	50630	CAPITAL OUTLAY-park improvements	Capital	120,000	645,000	45,433	14,643
100	Parks	50640	CAPITAL OUTLAY-vehicles	Capital	55,000	0	0	0
100	Parks	50642	CAPITAL OUTLAY-equipment and machinery	Capital	0	0	918	0
100	OPER	50533	CAPITAL OUTLAY-sidewalks (unit specific)	Capital	0	811,278	0	0
100	OPER	50633	CAPITAL OUTLAY-traffic calming (unit specific)	Capital	430,208	0	0	0
100	OPER	50640	CAPITAL OUTLAY-vehicles	Capital	640,000	50,000	147,786	0
100	OPER	50642	CAPITAL OUTLAY-equipment and machinery	Capital	605,000	542,000	813,992	6,000
100	M-1	50640	CAPITAL OUTLAY-vehicles	Capital	0	55,000	0	0
100	M-1	50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	0	140,000	11,257	0
100	M-1	50657	CAPITAL OUTLAY-canals (basin specific)	Capital	722,856	350,000	0	0
100	BayHill	50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	0	0	34,916	0
100	M-2	50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	0	0	6,998	0
100	M-2	50657	CAPITAL OUTLAY-canals (basin specific)	Capital	0	389,376	0	0
				Total Capital	2,603,064	3,021,154	1,092,522	31,998
				Total Special Revenue Fund	\$19,819,438	\$20,005,334	\$15,276,334	\$13,626,220
				Debt Service Funds				
209	Adm	50710	PRINCIPAL PAYMENTS	Debt	0	0	0	1,090,000

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
209	Adm	50720	INTEREST PAYMENTS	Debt	0	0	0	33,847
209	Adm	50730	OTHER DEBT SERVICE COSTS	Debt	0	0	0	291,998
210	Adm	50710	PRINCIPAL PAYMENTS	Debt	470,000	460,000	445,000	430,000
210	Adm	50720	INTEREST PAYMENTS	Debt	119,600	134,550	149,013	162,988
210	Adm	50730	OTHER DEBT SERVICE COSTS	Debt	4,500	3,500	4,250	3,545
210	Adm	50412	POSTAGE & DELIVERY	Debt	0	0	86	0
211	Adm	50710	PRINCIPAL PAYMENTS	Debt	430,000	405,000	385,000	0
211	Adm	50720	INTEREST PAYMENTS	Debt	599,500	620,375	732,774	0
211	Adm	50730	OTHER DEBT SERVICE COSTS	Debt	5,000	6,000	4,887	0
211	Adm	50412	POSTAGE & DELIVERY	Debt	0	0	33	0
212	Adm	50710	PRINCIPAL PAYMENTS	Debt	275,000	265,000	205,000	0
212	Adm	50720	INTEREST PAYMENTS	Debt	111,778	124,009	116,855	0
212	Adm	50730	OTHER DEBT SERVICE COSTS	Debt	4,000	7,500	3,807	0
Total Debt					\$2,019,378	\$2,025,934	\$2,046,704	\$2,012,377
Capital Project Funds								
311	OPER	50120	Wages, Other	Personnel	187,857	200,069	187,857	80,908
311	OPER	50140	OVERTIME	Personnel	0	8,630	0	3,065
311	OPER	50210	PAYROLL TAXES	Personnel	14,790	15,753	14,790	6,339
311	OPER	50220	RETIREMENT	Personnel	24,980	26,183	24,980	9,979
311	OPER	50230	EMPLOYEE INSURANCE	Personnel	39,091	43,515	39,091	13,622
311	OPER	50139	SERVICE FEES	Operational	0	0	0	144,538
311	OPER	50310	ATTORNEY FEES	Operational	35,356	31,791	35,356	19,074
311	OPER	50312	ENGINEERING FEES	Operational	440,690	322,637	440,690	94,882
311	OPER	50314	Surveying Supplies	Operational	0	10,000	0	0
311	OPER	50340	CONTRACTUAL SERVICES-PROFESSIONAL	Operational	0	300,000	0	0
311	OPER	50343	CONTRACTUAL SERVICES-OTHER	Operational	0	200,000	0	0
311	OPER	50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	0	200,000	0	0
311	OPER	50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	56	5,000	56	0
311	OPER	50470	PRINTING, SIGNAGE & FORMS	Operational	8,919	15,016	8,919	0
311	OPER	50490	CHARGES AND FEES	Operational	630,403	534,880	630,403	252,888
311	OPER	50523	OPERATING MATERIALS & SUPPLIES	Operational	1,224	2,099	1,224	0
311	OPER	50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	273,498	229,279	273,498	99,239
311	OPER	50730	OTHER DEBT SERVICE COSTS	Operational	0	0	0	363,113
311	OPER	50533	CAPITAL OUTLAY-sidewalks (unit specific)	Capital	14,586	0	14,586	0
311	OPER	50536	MAINTENANCE-asphalt roads and all sidewalks (unit specific)	Capital	487,196	0	487,196	0
311	OPER	50605	CAPITAL OUTLAY-asphalt roads (unit specific)	Capital	989,293	772,892	989,293	0
312	OPER	50120	Wages, Other	Personnel	0	57,971	199,628	6,997
312	OPER	50140	OVERTIME	Personnel	0	2,748	0	412
312	OPER	50210	PAYROLL TAXES	Personnel	0	4,555	16,165	552
312	OPER	50220	RETIREMENT	Personnel	0	12,503	39,371	842
312	OPER	50230	EMPLOYEE INSURANCE	Personnel	0	8,522	36,289	1,503
312	OPER	50310	ATTORNEY FEES	Operational	0	5,361	0	0
312	OPER	50312	ENGINEERING FEES	Operational	0	7,708	0	0
312	OPER	50341	CONTRACTUAL SERVICES - JANITORIAL	Operational	0	0	1,329	0
312	OPER	50440	EQUIPMENT RENTAL, SHORT-TERM	Operational	0	126,114	274,207	0
312	OPER	50450	GENERAL INSURANCE	Operational	0	621	362	0

INDIAN TRAIL IMPROVEMENT DISTRICT

FY2025 Budget Recommendation

Fund	Dept	GL	GL Title	Object of Expenditures	FY2025 Recommended	FY2024 Estimate	FY2023 ACTUALS	FY2022 ACTUALS
312	OPER	50460	REPAIRS & MAINTENANCE - EQUIPMENT	Operational	0	2,811	3,125	0
312	OPER	50490	CHARGES AND FEES	Operational	0	34,456	407,072	80,322
312	OPER	50512	JANITORIAL SUPPLIES	Operational	0	1,364	796	0
312	OPER	50523	OPERATING MATERIALS & SUPPLIES	Operational	0	0	2,549	0
312	OPER	50530	MAINTENANCE-non-asphalt roads (unit specific)	Operational	0	150,000	34,591	0
312	OPER	50535	MAINTENANCE-canals (basin specific)	Operational	0	643	129,300	0
312	OPER	50542	MAINTENANCE-pumps and structures (basin specific)	Operational	0	238	139	0
312	OPER	50730	OTHER DEBT SERVICE COSTS	Operational	0	0	0	66,050
312	OPER	50656	CAPITAL OUTLAY-pumps and structures (basin specific)	Capital	740,000	554,655	0	0
312	OPER	50657	CAPITAL OUTLAY-canals (basin specific)	Capital	0	0	224,906	0
Total Capital Project Funds					\$3,887,940	\$3,888,012	\$4,517,766	\$1,244,323
Total FY2024 Budget All Funds					\$25,726,756	\$25,919,280	\$21,840,804	\$16,882,920



Indian Trail Improvement District

FISCAL YEAR 2025 BUDGET

ADDITIONAL INFORMATION

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

Unit	FY 2024	FY 2025	Difference	% Inc./(Dec)
1	\$946.95	946.95	(\$0.00)	0%
1 Debt	\$52.31	\$51.02	(\$1.29)	-2%
1A	\$946.95	946.95	(\$0.00)	0%
1A Debt	\$52.31	\$51.02	(\$1.29)	-2%
2	\$946.95	\$946.95	(\$0.00)	0%
2 Debt	\$52.31	\$51.02	(\$1.29)	-2%
2A	\$946.95	\$946.95	(\$0.00)	0%
2A Debt	\$52.31	\$51.02	(\$1.29)	-2%
3	\$946.95	\$946.95	(\$0.00)	0%
3 Debt	\$52.31	\$51.02	(\$1.29)	-2%
3A	\$946.95	\$946.95	(\$0.00)	0%
3A Debt	\$52.31	\$51.02	(\$1.29)	-2%
4	\$946.95	\$946.95	(\$0.00)	0%
4 Debt	\$52.31	\$51.02	(\$1.29)	-2%
4A	\$946.95	\$946.95	(\$0.00)	0%
4A Debt	\$52.31	\$51.02	(\$1.29)	-2%
5	\$946.95	\$946.95	(\$0.00)	0%
5 Debt	\$52.31	\$51.02	(\$1.29)	-2%
5A	\$946.95	\$946.95	(\$0.00)	0%
5A Debt	\$52.31	\$51.02	(\$1.29)	-2%
6	\$1,026.37	\$944.60	(\$81.77)	-8%
6 Debt	\$52.31	\$51.02	(\$1.29)	-2%
6A	\$1,026.37	\$944.60	(\$81.77)	-8%
6A Debt	\$52.31	\$51.02	(\$1.29)	-2%
7	\$946.95	\$946.95	(\$0.00)	0%
7 Debt	\$52.31	\$51.02	(\$1.29)	-2%
7A	\$946.95	\$946.95	(\$0.00)	0%
7A Debt	\$52.31	\$51.02	(\$1.29)	-2%
9	\$946.95	\$946.95	(\$0.00)	0%
9 Debt	\$52.31	\$51.02	(\$1.29)	-2%
9A	\$946.95	\$946.95	(\$0.00)	0%
9A Debt	\$52.31	\$51.02	(\$1.29)	-2%
10	\$946.95	\$946.95	(\$0.00)	0%
10 Debt	\$52.31	\$51.02	(\$1.29)	-2%
10A	\$946.95	\$946.95	(\$0.00)	0%
10A Debt	\$52.31	\$51.02	(\$1.29)	-2%
12A	\$1,026.37	\$944.60	(\$81.77)	-8%
12A Debt	\$52.31	\$51.02	(\$1.29)	-2%
12B	\$1,026.37	\$944.60	(\$81.77)	-8%
12B Debt	\$52.31	\$51.02	(\$1.29)	-2%
12C	\$1,026.37	\$944.60	(\$81.77)	-8%
12C Debt	\$52.31	\$51.02	(\$1.29)	-2%
13	\$946.95	\$946.95	(\$0.00)	0%
13 Debt	\$52.31	\$51.02	(\$1.29)	-2%
13A	\$946.95	\$946.95	(\$0.00)	0%
13A Debt	\$52.31	\$51.02	(\$1.29)	-2%
14	\$946.95	\$946.95	(\$0.00)	0%
14 Debt	\$52.31	\$51.02	(\$1.29)	-2%
14A	\$946.95	\$946.95	(\$0.00)	0%
14A Debt	\$52.31	\$51.02	(\$1.29)	-2%
17 - Crestwood	\$168.21	\$154.90	(\$13.30)	-8%
18 G - Madison Green Golf Course	\$20.00	\$18.30	(\$1.69)	-8%
18G Debt - Madison Green Golf Course	\$166.57	\$160.64	(\$5.92)	-4%
18R - Madison Green Resid	\$55.22	\$50.54	(\$4.67)	-8%
18R Debt - Madison Green Resid	\$459.97	\$443.61	(\$16.36)	-4%
18RD - Madison Green Resid (.22+)	\$110.43	\$101.09	(\$9.35)	-8%
18RD Debt - Madison Green Resid (.22+)	\$919.94	\$887.23	(\$32.71)	-4%

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

19A - Shoppes at Indian Trail	\$301.44	\$296.90	(\$4.54)	-2%
Unit 19 Debt	\$52.31	\$51.02	(\$1.29)	-2%
Unit #20 Santa Rosa Groves	\$207.19	\$207.19	\$0.00	0%
Unit #20 Santa Rosa Groves Debt	\$652.23	\$642.80	(\$9.43)	-1%
M1S - Stonewall / Bay Hill	\$317.63	\$439.72	\$122.09	38%
M2D - Dellwood	\$358.89	\$273.50	(\$85.38)	-24%
M2D - Dellwood Debt	\$52.31	\$51.02	(\$1.29)	-2%
M2L - Las Flores Ranchos	\$358.89	\$273.50	(\$85.38)	-24%
M2L - Las Flores Ranchos Debt	\$52.31	\$51.02	(\$1.29)	-2%
7M - Vila Nursery	\$279.46	\$275.85	(\$3.61)	-1%
1H - Acreage Pines	\$298.57	\$294.08	(\$4.50)	-2%
2K - Rustic Lakes/Kramer	\$279.46	\$275.85	(\$3.61)	-1%

Reserves Balances by Unit (Special Revenue Fund)

Unit	Reserves as of 9/30/23 (latest available data)	FY 2025 budgeted expenditures	25% of FY 2025 budget (minimum reserves)	Reserves in excess of 25%
1	942,943	1,718,988	429,747	513,196
2	876,652	1,651,383	412,846	463,806
3	649,520	1,179,251	294,813	354,707
4	1,540,323	2,915,664	728,916	811,407
5	1,171,998	2,124,629	531,157	640,841
6	572,011	1,177,620	294,405	277,606
7	908,863	1,743,375	435,844	473,020
9	661,463	1,151,052	287,763	373,700
10	1,344,776	2,596,058	649,014	695,762
11	22,008	-	-	22,008
12	859,838	1,834,891	458,723	401,115
13	206,689	390,106	97,526	109,162
14	308,511	566,214	141,553	166,957
16	31,364	-	-	31,364
17	32,465	29,155	7,289	25,176
18	61,603	64,018	16,004	45,598
19C	(4,763)			
19A	4,614	8,408	2,102	6,306
20	65,450	124,546	31,137	93,410
1H	13,360	-	-	13,360
2K	71,054	87,643	21,911	49,144
7M	12,059	10,478	2,620	9,439
M1H	6,733	14,111	3,528	3,205
M1S	427,865	314,520	78,630	349,235
M2D	32,982	68,224	17,056	-
M2L	25,606	49,104	12,276	13,330
Total	10,845,987	19,819,438	4,954,860	5,942,854

Indian Trail Improvement District

Debt Service Budget for Fiscal Year 2025

ACCOUNT	2023	2024	2025	
DESCRIPTION	Budget	Budget	Change from Prior Year Budget	Budget
Unit 18 Bond -Maturity Date August 1, 2031				
PRINCIPAL PAYMENT	\$445,000	\$460,000	\$10,000	\$470,000
INTEREST PAYMENT	149,013	134,550	(14,950)	119,600
Trustee Fees	3,000	3,500	1,000	4,500
Adjust Reserves	(13,794)	(21,042)	(17,607)	(38,649)
Discounts and Commissions	35,821	35,883	(237)	35,646
TOTAL	619,039	612,891	(21,794)	591,097

UNIT 20 Debt - Water Control Bond, Series 2022 (\$3M) Maturity February 1, 2033

PRINCIPAL PAYMENT	205,000	265,000	10,000	275,000
INTEREST PAYMENT	181,861	124,009	(12,231)	111,778
Trustee Fees	7,500	7,500	(3,500)	4,000
Adjust Reserves	0	0	0	0
Discounts and Commissions	20,507	20,618	(506)	20,112
TOTAL	414,867	417,127	(6,237)	410,890

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

PRINCIPAL PAYMENT	385,000	405,000	25,000	430,000
INTEREST PAYMENT	640,125	620,375	(20,875)	599,500
Trustee Fees	6,000	6,000	(1,000)	5,000
Adjust Reserves	154,669	30,941	(30,941)	0
Discounts and Commissions	61,867	61,883	188	62,070
TOTAL	1,247,661	1,124,199	(27,629)	1,096,570

TOTAL DEBT ASSESSMENT	\$2,281,568	\$2,154,217	(\$55,659)	\$2,098,557
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**INDIAN TRAIL IMPROVEMENT PROGRAM
CAPITAL IMPROVEMENT PROGRAM
PROJECT FUNDING BY DEPARTMENT
FISCAL YEARS 2025 - 2029**

(A) Amounts presented for Grant process only and not included in current budget

Description	Proposed Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Total 5 Years
ADMINISTRATION						
PROJECTS						
NON- GRANT PROJECTS						
Camera/Security System/Other Projects	19,000	-	2,000	-	-	21,000
Computer Updates	10,000	9,861	2,000	-	-	21,861
Telephone System	1,000	1,000	1,000	-	-	3,000
Total Administration Department	30,000	10,861	5,000	-	-	45,861
Amounts from Previous Fiscal Years or Not currently assessing:	0					
NET ASSESSMENTS:	\$30,000					
PARKS						
PROJECTS						
NON- GRANT PROJECTS						
Resurface Basketball/Tennis Courts at Temple Park		75,000	-	-	-	75,000
Bleachers at Acreage Community Park North Athletic Complex and South Expansion		50,000	-	-	-	50,000
Replace Playground at Downers		120,000	-	-	-	120,000
Add Restrooms Hoefl Park	-	-	-	275,000	-	275,000
Resurface Tennis Courts and Basketball Courts at Sycamore Park		75,000	-	-	-	75,000
Replace Playground Hoefl	-	145,000	-	-	-	145,000
Shade Structure Acreage Commuuty Park Playground		-	25,000	-	-	25,000
Citrus Grove walking Path Replacement	-	25,000	-	-	-	25,000
Playground Shade Structure at Kidscape	-	40,000	-	-	-	40,000
Purchase of Parks (2) Vehicles--Ford Maverick	55,000	-	-	-	-	55,000
Batting cages at Acreage Community Park North Athletic Complex	-	20,000	-	-	-	20,000
Lights at Temple Park		25,000	-	-	-	25,000
Lights at Sycamore Park	-	25,000	-	-	-	25,000
Asphalt Walkway at Sycamore Park	30,000	-	-	-	-	30,000
Sail Shade replacement at Kidscape (picnic area)	15,000	-	-	-	-	15,000
Install Fountain at Coconut Park	-	-	-	-	-	-
Sail Shade structure at Temple Park	-	40,000	-	-	-	40,000
Replace Playground at Kidscape Park		-	250,000	-	-	250,000
Replace Playground at Citrus Grove Park					120,000	120,000
Downer's Park Playground	25,000					
Subtotal Non-Grants	125,000	640,000	275,000	275,000	120,000	1,410,000
GRANTS:						
Citrus Grove Park (FRDAP A-4063)	50,000	-	-	-	-	50,000
Kidscape (FRDAP)	50,000 (A)	-	-	-	-	50,000
Subtotal Grants	100,000	-	-	-	-	100,000
Total Parks Department	225,000	640,000	275,000	275,000	120,000	1,510,000
Amounts from Previous Fiscal Years or Not currently assessing:	50,000					
NET ASSESSMENTS:	\$175,000					

Description	Proposed Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Total 5 Years
OPERATIONS						
PROJECTS						
NON- GRANT PROJECTS						
Crew Truck (2 /yr) F250's (\$55k ea)to replace 2005 Diesels with Gas Trucks (A5, M15, M2)	110,000	110,000	110,000	110,000	110,000	550,000
Crew Truck (2 /yr) F250's (\$55k ea)to replace 2005 Diesels with Gas Trucks (A5, M15, M20,etc)					90,000	90,000
Truck F250 with Utility Body (Stormwater) to replace worn					90,000	90,000
Truck F250 with Spray Equipment (Spray Crew)					250,000	250,000
Heavy Duty Truck F450 (\$80k ea) to tow Gooseneck with asphalt roller and paver	80,000					80,000
Tack Truck 2,000 Gallons (\$225 ea) to seal milling roads & replace 2ea 500 gallon trailers	-	225,000	-	-		225,000
Crane Truck (\$180k ea) for stormwater maintenance				180,000		180,000
Water Truck F650 (\$200k ea) to replace 2005 water truck	200,000	-	-	200,000		400,000
Dump Trucks (\$250k ea) to replace 2010 Macks	250,000	-	250,000	250,000	230,000	980,000
Boom Mowers (\$230k ea) to replace 2008 mowers	230,000	230,000	-	-	150,000	610,000
Deck Mowers (\$150k ea) to replace 2008 & 2009 mowers		300,000	300,000			600,000
Gator (\$15k ea) for road crew and pumps - 2 purchased in 24				30,000		30,000
Motor Graders (\$234k ea) - 1 purchased & 2 leased in FY24 - buyout leases in 27		-	200,000	-		200,000
Rollers 12 tons (\$165k ea) for millings - currently renting 2	165,000	165,000	-	-	105,000	435,000
Skid steers (\$105k ea) to replace rentals and 2016 Bobcats - currently renting 2, 1 purcha	210,000	-	-	105,000		315,000
Loader (\$250k ea) to replace L1 Cat Loader (1 purchased in 24)	-	-	-	250,000	250,000	500,000
Trackhoe Long Reach (\$250k ea) for canal shoal removal and bank maintenance	-	-	250,000	-	300,000	550,000
Trackhoe Midsize (\$180k ea) to replace existing				180,000	180,000	360,000
Trackhoe Mini (100k ea) to replace replace existing				100,000	100,000	200,000
Screeener (\$300k ea) to sort milling material (for receiving unprocessed asphalt)		-	-	300,000		300,000
Tub grinder (\$250k ea) for canal bank clearing	-	-	-	250,000		250,000
Subtotal Non-Grants	1,245,000	920,000	1,000,000	1,845,000	1,745,000	6,645,000
GRANTS:						
Vulnerability Assessment (Res FL #TBD)	-	255,500	-	-		255,500
Safe Streets for All (ss4a) - Safty Action Plan Creation (#TBD)	200,000	-	-	-		200,000
(TA)-2021-Multiuse Path (449002-1-58-01) Grapeview & Keylime **	100,000	(A) 370,655	370,656	370,656	370,655	1,582,622
(TA)-2022-Multiuse Path (450787-1) Hamlin & Grapeview ***	85,741	(A) 242,870	242,870	242,870	242,871	1,057,222
(TA)-2023--Multiuse Path (453000-1) 140th and 61st ST N ***	46,481	(A) 230,000	230,000	230,000	230,001	966,482
Local Initiatives (LI)-2022-Speed Tables (Temple and Hall) ***	230,208	200,000	200,000	-	-	630,208
Local Initiatives (LI)-2023-Multiuse Path (140th, Temple & Hall) ***	25,000	(A) 1,021,817	1,021,818	1,021,817	1,021,818	4,112,270
Subtotal Grants	687,430	2,320,842	2,065,344	1,865,343	1,865,345	8,804,304
Total Operations	1,932,430	3,240,842	3,065,344	3,710,343	3,610,345	15,449,304
Amounts from Previous Fiscal Years or Not currently assessing:	257,222					
NET ASSESSMENTS:	\$1,675,208					

Description	Proposed Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Total 5 Years
PUMPS & AQUATICS						
PROJECTS						
NON- GRANT PROJECTS						
M1 replacement of all Gate Actuators	-	100,000	-	-	-	100,000
Capital Outlay - Pump rebuild (M1 Basin)	55,000	-	100,000	-	15,000	170,000
Generator replacement (M1 Basin)	50,000	50,000	-	-	-	100,000
Generator replacement (M2 Basin)	-	-	50,000	-	-	50,000
Capital Outlay - Pumps rebuild (MS1)	75,000	-	-	-	-	75,000
M-1 Pump Station Hardening (PS-3, PS-2)	-	100,000	100,000	-	-	200,000
M-2 Pump Station Hardening	-	-	-	100,000	-	100,000
M-1 40th structure Replace 6 gates with 1 sluice gate	250,000	-	-	-	-	250,000
Subtotal Non-Grants	430,000	250,000	250,000	100,000	15,000	1,045,000
GRANTS:						
M1 Canal Reinforcement and Reventment Repair (HMGP 4337-288-R)	122,856	100,000	-	-	-	222,856
M1 Basin East/West Conveyance (HGMP 4337-267-R)	175,000	391,667	366,667	366,667	366,667	1,666,667
M1 Basin M0 Canal Control Structure (Res FL 23FRP45)	50,000	186,000	186,000	186,220	186,000	794,220
M1 Basin East/West Conveyance (Res FL 24SRP36)	75,000	391,667	366,667	366,667	366,667	1,566,667
M1 Basin East/West Conveyance PH2 (RES FL #TBD)	-	366,667	366,667	366,667	366,667	1,466,667
M1 Basin Siphon (Res FL #TBD)	-	1,152,966	1,000,000	1,000,000	1,000,000	4,152,966
Subtotal Grants	422,856	2,588,966	2,286,000	2,286,220	2,286,000	9,870,042
Total Pumps Department	852,856	2,838,966	2,536,000	2,386,220	2,301,000	10,915,042
Amounts from Previous Fiscal Years or Not currently assessing:	-	-	-	-	-	-
NET ASSESSMENTS:	\$852,856					
SRG						
SRG Pump Station PH1 [HMGP 4486-105-R (152)] *	740,000	-	-	-	-	740,000
SRG Pump Station (Res FL #TBD) *	-	1,108,000	1,108,000	-	-	2,216,000
Santa Rosa Groves Grants Total	740,000	1,108,000	1,108,000	-	-	2,956,000
Amounts from Previous Fiscal Years or Not currently assessing:	740,000.00					
NET ASSESSMENTS:	\$0					

- * Capital Project Fund. No assessment
- ** No Contract but work has begun through FDOT timelines
- *** No Contract and work has not begun