

Pine Tree Water Control District

*Adopted Budget
Fiscal Year 2027*

Presented by:



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Pine Tree Water Control District

Adopted Budget General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 8/31/26	Projected Next 1 Months	Projected Through 9/30/26	Adopted Budget Fiscal Year 2027
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REVENUES:

Special Assessments	\$ 279,461	\$ 274,180	\$ -	\$ 274,180	\$ 271,939
Permits	1,500	5,870	-	5,870	1,500
Interest Income	672	43	3	46	40
TOTAL REVENUES	\$ 281,633	\$ 280,093	\$ 3	\$ 280,096	\$ 273,479

EXPENDITURES:

General and Administrative

Engineering	\$ 12,000	\$ 11,661	\$ 7,778	\$ 19,439	\$ 30,000
Accounting	9,000	8,250	-	8,250	-
Attorney	5,000	23,959	4,792	28,751	30,000
Assessment Roll Administration	-	-	-	-	2,000
PBC Admin Service Fees	150	570	-	570	570
Annual Audit	4,750	4,500	-	4,500	5,000
Management Fees	-	-	2,500	2,500	15,000
Website Maintenance	2,575	2,275	500	2,775	1,800
Postage and Delivery	1,200	773	-	773	1,200
Rentals and Leases	250	909	918	1,826	2,000
Insurance General Liability	-	-	-	-	6,629
Legal Advertising	-	632	-	632	2,000
Other Current Charges	2,250	389	-	389	2,250
Office Supplies	1,500	2,289	17	2,306	1,500
Dues, Licenses and Subscriptions	175	175	-	175	175
Principal Expense	-	22,259	-	22,259	-
Interest Expense	1,467	1,236	-	1,236	-
TOTAL GENERAL AND ADMINISTRATIVE	\$ 40,317	\$ 79,877	\$ 16,505	\$ 96,381	\$ 100,124

Pine Tree Water Control District

Adopted Budget General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 8/31/26	Projected Next 1 Months	Projected Through 9/30/26	Adopted Budget Fiscal Year 2027
<i>Operations and Maintenance</i>					
Canal Weed Control & Testing	\$ 16,200	\$ 14,850	\$ 1,350	\$ 16,200	\$ 16,200
Water Testing	3,200	6,426	-	6,426	7,000
Swale Mowing	62,000	-	-	-	-
Canal Banks	-	7,191	846	8,037	8,439
Canal Slopes	-	10,200	-	10,200	10,710
Roadways and Trails	41,500	38,522	4,532	43,054	45,207
Clean Up (After Storms)	20,000	-	-	-	20,000
Other Operating Supplies	-	209	-	209	500
Field Management	-	-	2,500	2,500	15,000
Contingency/Reserves	-	-	-	-	50,300
TOTAL OPERATIONS AND MAINTENANCE	\$ 142,900	\$ 77,397	\$ 9,228	\$ 86,625	\$ 173,356
TOTAL EXPENDITURES	\$ 183,217	\$ 157,274	\$ 25,733	\$ 183,007	\$ 273,480
EXCESS REVENUES (EXPENDITURES)	\$ 98,416	\$ 122,819	\$ (25,730)	\$ 97,089	\$ (0)

Pine Tree Water Control District

Budget Narrative

REVENUES

Special Assessments

The District will levy assessments on all assessable property within the District.

Permits

Revenue generated from permits issued by the District in connection with activities subject to District permitting requirements.

Interest Income

The District earns interest on the monthly average collected balance for each of its investment accounts.

Expenditures - General and Administrative

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's attorney will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Assessment Roll Administration

GMSF, LLC provides assessment services for closing lot sales, assessment roll services with the local tax collector and financial advisory services.

PBC Admin Service Fees

Fees paid to Palm Beach County for administrative services related to the collection and processing of District assessments and other charges.

Annual Audit

The District is required by Florida Statute to arrange for an annual audit of its financial records by an independent certified public accounting firm.

Management Fees

The District receives management, accounting and administrative services as part of a management agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

Website Maintenance

All Districts must have a website to provide detailed information as well as links to useful websites regarding compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Rental and Leases

Costs associated with renting meeting space from the Town of Loxahatchee Groves for District meetings and other official District activities.

Insurance General Liability

The District's general liability and public officials liability insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the fiscal year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, general office administration, and other District business and special projects.

Due, Licenses and Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity Community Affairs for \$175.

Pine Tree Water Control District

Budget Narrative

Expenditures – Operations and Maintenance

Canal Weed Control & Testing

Expenditures associated with the control and management of aquatic vegetation and weeds within the District's canal system.

Water Testing

Costs associated with water quality testing and monitoring of the District's canals and water management system.

Canal Banks

Costs associated with routine lawn and landscape maintenance of the District's canal banks, including mowing, trimming, edging, and related vegetation maintenance.

Canal Slopes

Costs associated with routine lawn and landscape maintenance of the District's canal slopes, including mowing, trimming, edging, and related vegetation maintenance.

Roadways and Trails

Costs associated with routine lawn and landscape maintenance along District roadways and trails, including mowing, trimming, edging, and related vegetation maintenance.

Clean Up (After Storms)

Costs associated with cleanup, debris removal, and related maintenance activities following storms or other weather events.

Other Operating Supplies

Miscellaneous operating supplies necessary for the ongoing maintenance and operation of the District.

Field Management

Includes the supervision and on-site management of the District, including contract oversight, coordination of contractors, and review of maintenance-related activities and other District needs.

Contingency/Reserves

Funds set aside for unanticipated repairs, maintenance, and other unforeseen District expenses during the fiscal year, as well as future repairs, improvements, and other authorized needs, as applicable.

Pine Tree Water Control District

Non-Ad Valorem Assessments

District Name	Code	Count	Computed Acres	Rate	Total
Rustic Ranch Assessment (PAM)	001PAM	117	638.9363	\$235.00	\$150,150.06
Agricultural Assessment (PBM)	001PBM	6	229.9761	\$45.00	\$10,348.92
Water Management (PCM)	001PCM	20	2,794.5093	\$45.00	\$125,752.91
	Totals	143	3,663.4217		\$286,251.89