

STATEMENT 1
DEER ISLAND CDD
ADOPTED FY 2016 GENERAL FUND BUDGET

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ADOPTED	FY 2015 YTD - MARCH	FY 2016 ADOPTED	VARIANCE 2014 TO 2015
REVENUE						
SPECIAL ASSESSMENTS - ON-ROLL (Gross)	\$ 223,846	\$ 223,451	\$ 229,543	\$ 193,734	\$ 229,543	\$ -
INTEREST REVENUE	6,718	4,838	3,000	2,385	3,000	-
FUND BALANCE FORWARD	-	-	-	-	-	-
MISCELLANEOUS REVENUE	270	4,391	275	-	-	(275)
DISCOUNTS (4%)	-	-	(9,182)	-	(9,182)	-
TOTAL REVENUE	230,834	232,680	223,636	196,119	223,361	(275)
EXPENDITURES						
ADMINISTRATIVE EXPENSES						
GENERAL ADMINISTRATIVE:						
BOARD OF SUPERVISORS PAYROLL	5,815	11,400	14,000	4,000	7,000	(7,000)
PAYROLL TAXES - FICA	525	887	1,071	330	536	(536)
PAYROLL SERVICE FEES	-	1,092	504	315	361	(144)
MANAGEMENT CONSULTING SERVICES	45,056	42,000	42,000	21,000	42,000	-
MISCELLANEOUS (Postage, Freight, Copies, Phone)	2,525	420	1,500	-	1,000	(500)
MEETING ROOM RENTAL	1,236	1,050	2,100	525	1,200	(900)
BANKING FEES	-	897	600	336	600	-
OFFICE SUPPLIES	-	-	-	-	-	-
AUDITING	4,500	2,500	2,400	-	2,500	100
REGULATORY AND PERMIT FEES	175	175	175	175	175	-
LEGAL ADVERTISEMENTS	1,455	2,931	1,500	1,919	2,500	1,000
ENGINEERING SERVICES	18,588	8,711	12,000	2,000	8,000	(4,000)
LEGAL SERVICES	19,266	27,741	22,500	14,235	18,000	(4,500)
CONTINGENCY	-	-	-	-	1,000	1,000
COUNTY - ASSESSMENT COLLECTION FEES (4%)	4,477	4,469	9,182	3,804	9,182	(0)
TOTAL GENERAL ADMINISTRATIVE	103,618	104,273	109,532	48,639	94,053	(15,479)
INSURANCE:						
INSURANCE (General Liability)	7,393	6,100	6,405	6,480	7,290	885
TOTAL INSURANCE	7,393	6,100	6,405	6,480	7,290	885
FIELD OPERATIONS:						
UTILITIES: GENERAL	13,864	1,807	14,919	887	2,400	(12,519)
UTILITIES STREETLIGHTS	-	9,993	-	4,651	10,020	10,020
INTERNET - GATE	-	1,014	-	549	1,800	1,800
PHONE LINE - GATE	-	738	-	409	900	900
SECURITY SYSTEM - GATE	-	360	-	4,154	1,908	1,908
MANAGEMENT COORDINATION	3,952	-	-	-	-	-
DISTRICT WEBSITE HOSTING	17	328	3,588	-	250	(3,338)
LANDSCAPING - CONTRACT	52,165	38,616	38,616	19,308	48,000	9,384
IRRIGATION REPAIRS AND MAINTENANCE	-	5,405	8,000	1,511	8,000	-
LANDSCAPING - IMPROVEMENTS	-	13,463	10,000	2,341	10,000	-
MITIGATION CREDIT PURCHASE	6,320	1,080	3,600	-	-	(3,600)

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AQUATIC MANAGEMENT	14,760	13,182	12,480	6,240	15,780	3,300
REPAIRS AND MAINTENANCE	4,062	-	4,000	-	4,000	-
GATE MAINTENANCE & REPAIRS	440	7,861	2,400	-	4,000	1,600
GATE HOUSE MAINTENANCE	1,655	-	2,000	-	2,000	-
REPAIRS AND MAINTENANCE - ROADS	-	1,000	1,000	-	1,000	-
MISCELLANEOUS FIELD EXPENSE	-	-	-	900	-	-
FIELD OPERATIONS CONTINGENCY	-	3,745	7,096	-	11,961	4,865
TOTAL FIELD OPERATIONS	97,235	98,592	107,699	40,950	122,019	14,320
CAPITAL IMPROVEMENT:						
CAPITAL OUTLAY - BOAT DOCK	-	10,479	-	-	-	-
CAPITAL OUTLAY - GATE SYSTEM	-	44,338	-	-	-	-
CAPITAL OUTLAY - GATE SYSTEM-EXIT GATE RELOC	-	1,328	-	-	-	-
CAPITAL OUTLAY - GATE SYSTEM -KEY PAD	-	1,932	-	-	-	-
CAPITAL OUTLAY - GATE SURVEILLANCE SYSTEM	-	9,558	-	-	-	-
CAPITAL OUTLAY - GATE ENCLOSURE & MISC	-	7,868	-	-	-	-
CAPITAL OUTLAY - OTHER	-	-	-	-	-	-
CAPITAL OUTLAY - ROADWAYS	-	-	-	-	-	-
CAPITAL IMPROVEMENT	-	75,503	-	-	-	-
TOTAL EXPENDITURES	208,246	284,468	223,636	96,069	223,362	(274)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	22,588	(51,788)	-	100,050	(0)	(0)
FUND BALANCE - BEGINNING	926,292	948,880	897,092	897,092	897,092	897,092
FUND BALANCE FORWARD	-	-	-	-	-	-
FUND BALANCE - ENDING	\$ 948,880	\$ 897,092	\$ 897,092	\$ 997,142	\$ 897,092	\$ (0)

Assessment Note: Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will allocate assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. As a result of this process, the on-roll and off-roll assessments and related collection costs may vary from the adopted budgets.

FUND BALANCE APPROPRIATION	
OPERATING RESERVES	\$ 55,840
ROADWAYS	\$ 617,600
UNASSIGNED	\$ 223,651
	<u>\$ 897,092</u>
Amounts for causeway clearing project will reduce the unassigned fund balance	

**STATEMENT 2
DEER ISLAND CDD
GENERAL FUND (O&M) ASSESSMENT ALLOCATION**

ALLOCATION OF GENERAL FUND EXPENDITURES

1. ERU Assignment and Calculation

Assessment Unit	AU	Units	Total ERU	%
Old	1.00	30.00	30.00	8.9%
New	1.07	257.00	274.02	81.2%
Golf Course (GC)	33.65	1.00	33.65	10.0%
Total		288.00	337.67	100.0%

2. O&M Assessment Requirement ("AR") - IF all assessments are ON Roll

<u>Expenditures</u>	<u>Amount</u>
GENERAL ADMINISTRATIVE LESS COUNTY CHARGES	\$ 84,871
INSURANCE	\$ 7,290
FIELD OPERATION	\$ 122,019
CAPITAL OUTLAY	\$ -
- Less Interest and Misc Revenue	\$ (3,000)
Subtotal (Net)	\$ 211,180
Early Payment Discount (4.0%)	\$ 9,182
County Charges (4.0%)	\$ 9,182
Total (Gross)	\$ 229,543
Total ERU	337.7
Total AR / ERU - GROSS	\$ 679.79
Total AR / ERU - NET	\$ 625.40

2a. Allocation of O&M Assessment: FY 2015

Assessment Unit	AU	AR / ERU - gross	Gross Assmt / Unit	Units	Total Gross Assmt
Old	1.00	\$ 679.79	\$ 679.79	30	\$ 20,394
New	1.07	\$ 679.79	\$ 724.82	257	\$ 186,279
GC	33.65	\$ 679.79	\$ 22,873.48	1	\$ 22,870
				288	\$ 229,543

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