

STATEMENT 1
DEER ISLAND CDD
FY 2018 ADOPTED BUDGET

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 YTD - JULY	FY 2018 ADOPTED	VARIANCE 2017 TO 2018
REVENUE							
SPECIAL ASSESSMENTS - ON-ROLL (Gross)	\$ 223,451	\$ 222,549	\$ 222,480	\$ 215,630	\$ 221,594	\$ 215,630	\$ 0
INTEREST REVENUE	4,838	3,915	6,221	2,000	5,216	3,536	1,536
UNASSIGNED FUND BALANCE FORWARD	-	-	-	140,000	12,678	-	(140,000)
MISCELLANEOUS REVENUE	4,391	1,209	-	-	1,524	-	-
DISCOUNTS (4%)	-	-	-	-	-	-	-
TOTAL REVENUE	232,680	227,673	228,701	357,630	241,012	219,166	(138,464)
EXPENDITURES							
ADMINISTRATIVE EXPENSES							
GENERAL ADMINISTRATIVE:							
BOARD OF SUPERVISORS PAYROLL	11,400	6,000	5,800	7,000	3,808	7,000	-
PAYROLL TAXES - FICA	887	495	444	536	298	536	-
PAYROLL SERVICE FEES	1,092	432	321	440	413	440	-
MANAGEMENT CONSULTING SERVICES	42,000	42,000	42,000	43,500	36,250	43,500	-
MISCELLANEOUS (Mass Mailing & Postage)	420	157	1,642	1,000	1,564	1,575	575
MEETING ROOM RENTAL	1,050	525	600	1,200	400	1,200	-
BANKING FEES	897	632	575	600	510	600	-
AUDITING	2,500	2,400	2,500	2,500	2,350	2,400	(100)
REGULATORY AND PERMIT FEES	175	175	175	175	175	175	-
LEGAL ADVERTISEMENTS	2,931	2,591	1,234	2,500	1,664	2,500	-
ENGINEERING SERVICES	8,711	2,000	7,110	6,000	8,360	6,000	-
LEGAL SERVICES	27,741	17,221	32,144	18,000	11,614	15,000	(3,000)
CONTINGENCY	-	-	-	1,000	-	500	(500)
REAL ESTATE APPRAISAL	-	-	4,500	-	-	-	-
WEBSITE ADMINISTRATION	328	53	578	960	820	960	-
COUNTY - ASSESSMENT COLLECTION FEES	4,469	4,451	4,450	4,450	4,532	4,450	-
TOTAL GENERAL ADMINISTRATIVE	104,601	79,132	104,073	89,861	72,758	86,836	(3,025)
INSURANCE:							
INSURANCE (General Liability)	6,100	6,480	6,950	7,590	7,104	7,814	224
TOTAL INSURANCE	6,100	6,480	6,950	7,590	7,104	7,814	224
FIELD OPERATIONS:							
UTILITIES: GENERAL	1,807	2,469	2,903	2,400	1,653	2,400	-
UTILITIES STREETLIGHTS	9,993	9,555	9,565	10,020	7,613	10,020	-
INTERNET - GATE	1,014	2,495	1,799	1,740	1,587	1,740	-
PHONE LINE - GATE	738	778	882	900	814	900	-
SECURITY SYSTEM - GATE	360	1,979	1,908	1,908	3,730	1,908	-
LANDSCAPING - CONTRACT	38,616	38,616	45,028	65,016	42,472	52,600	(12,416)
LANDSCAPE - ADDTL (MULCH & FERT)	-	-	-	-	12,655	9,900	9,900
LANDSCAPING - IMPROVEMENTS	13,463	600	16,606	10,000	9,069	7,425	(2,575)
MOSS CONTROL	-	-	-	-	1,500	1,500	1,500
CAUSEWAY CLEARING	-	-	61,117	-	-	-	-
IRRIGATION REPAIRS AND MAINTENANCE	5,405	4,310	3,735	5,000	7,280	5,000	-
IRRIGATION PURCHASED - COMMON AREA	-	-	35,100	-	31,200	-	-
AQUATIC MANAGEMENT	13,182	13,093	26,440	22,308	19,453	7,944	(14,364)
GENERAL REPAIRS AND MAINTENANCE	-	-	-	3,000	5,391	3,000	-
GATE MAINTENANCE & REPAIRS	7,861	1,066	3,076	3,000	8,906	6,000	3,000
GATE HOUSE MAINTENANCE	-	-	-	1,000	2,388	1,000	-
ROADS REPAIRS AND MAINTENANCE	1,000	-	-	1,000	-	500	(500)
RESERVE STUDY	-	-	-	-	-	3,500	3,500
FIELD OPERATIONS CONTINGENCY (Pump repairs in FY 2017)	3,745	5,319	4,957	7,887	5,439	4,179	(3,708)
TOTAL FIELD OPERATIONS	97,184	80,279	213,116	135,179	161,150	119,516	(15,663)
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	75,503	-	-	125,000	-	5,000	(120,000)
CAPITAL OUTLAY - ROADWAYS	-	-	-	-	-	-	-
CAPITAL IMPROVEMENT	75,503	-	-	125,000	-	5,000	(120,000)
TOTAL EXPENDITURES	283,388	165,891	324,139	357,630	241,012	219,166	(138,464)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(50,708)	61,782	(95,438)	-	-	-	-

STATEMENT 1
DEER ISLAND CDD
FY 2018 ADOPTED BUDGET

FUND BALANCE - BEGINNING
LESS FUND BALANCE FORWARD
FUND BALANCE - ENDING (Audited For FY 2014-2016)

FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 YTD - JULY	FY 2018 ADOPTED	VARIANCE 2017 TO 2018
948,880	897,092	958,874	863,436	863,436	723,436	
		-	(140,000)	(12,678)	-	
\$ 897,092	\$ 958,874	\$ 863,436	\$ 723,436	\$ 850,758	\$ 723,436	

Assessment Note: Following the adoption of the general fund 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 collection methods to collect its assessments. As a result of this process, the on-roll assessments and related collection costs may vary from the adopted budgets.

GROSS ASSESSMENTS	
SPECIAL ASSESSMENTS - ON-ROLL	\$ 320,404
DISCOUNT 4%	(12,816)
NET ASSESSMENTS	\$ 307,588

FY 2018 FUND BALANCE	
ASSIGNED:TWO MONTHS OPERATING	\$ 35,694
ASSIGNED:ROADWAYS	617,600
UNASSIGNED	70,142
TOTAL FUND BALANCE	\$ 723,436

**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	1.000	30.00	30.00	8.9%
New	1.070	257.00	274.99	81.2%
Golf Course (GC)	33.650	1.00	33.65	9.9%
Total		288.00	338.64	100.0%

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

Expenditures	Amount
GENERAL ADMIN. LESS COUNTY CHARGES	\$ 86,836
INSURANCE	\$ 7,814
FIELD OPERATION	\$ 119,516
CAPITAL OUTLAY	\$ 5,000
- Less Interest and Fund Balance Forward	\$ (3,536)
Subtotal (Net)	\$ 215,630
Early Payment Discount (4.0%)	\$ 8,985
County Charges (2.0%)	\$ -
Total (Gross)	\$ 224,615
Total ERU	338.6
Total AR / ERU - GROSS	\$ 663.29
Total AR / ERU - NET	\$ 636.76

3. Allocation of O&M Assessment: FY 2018

Assessment Unit	AU	AR / ERU - gross	Gross Assmt / Unit	Units	Total Gross Assmt
Old	1.00	\$ 663.29	\$ 663.29	30	\$ 19,899
New	1.07	\$ 663.29	\$ 709.72	257	\$ 182,398
GC	33.65	\$ 663.29	\$ 22,319.71	1	\$ 22,320
				288	\$ 224,617

4. Allocation of O&M Assessment: FY 2017

Assessment Unit	AU	AR / ERU - gross	Gross Assmt / Unit	Units	Total Gross Assmt
Old	1.00	\$ 677.84	\$ 677.84	30	\$ 20,335
New	1.07	\$ 677.84	\$ 725.29	257	\$ 186,399
GC	33.65	\$ 677.84	\$ 22,809.32	1	\$ 22,810
				288	\$ 229,544

5. Increase in FY 2017 to FY 2018 Gross Assessment Per Unit

Assessment Unit	Units	FY 2017	FY 2018	Yearly Increase/Decrease	Monthly Increase/Decrease
Old	30	\$ 677.84	\$ 663.29	\$ (14.55)	\$ (1.21)
New	257	\$ 725.29	\$ 709.72	\$ (15.57)	\$ (1.30)
GC	1	\$ 22,809.32	\$ 22,319.71	\$ (489.61)	\$ (40.80)
Total				\$ (519.73)	\$ (43.31)

FINANCIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
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EXPENDITURES

GENERAL ADMINISTRATIVE:

Column1	Column2	Column3	Column6	Column9
BOARD OF SUPERVISORS PAYROLL	BOARD OF SUPERVISORS	LEGISLATIVE	\$ 7,000.00	5 officers with monthly meetings, \$100 each Supervisor per each meeting, extra public hearing meetings
PAYROLL TAXES FICA			\$ 536.00	payroll taxes 7.65% of payroll - FICA&FUTA
PAYROLL SERVICE FEES	PAYCHEX	PAYROLL PROCESSING	\$ 440.00	\$55 PER CDD MEETING + \$55 FOR W-2
MANAGEMENT CONSULTING SERVICES	DPFG	MANAGEMENT CONSULTING SERVICES	\$ 43,500.00	Agreement #62
MISCELLANEOUS (MASS MAILING)	VARIOUS	POSTAGE, FREIGHT, COPIES, PHONE	\$ 1,575.00	Miscellaneous for mass mailings
MEETING ROOM RENTAL	Club 448	HOSTING OF MONTHLY MEETINGS	\$ 1,200.00	\$48 per meeting additional amount for extra meetings
BANKING FEES	SUNTRUST		\$ 600.00	monthly banking fee approximates \$50
OFFICE SUPPLIES			\$ -	NO LONGER USED
AUDITING	DIBARTELEMEO	ANNUAL AUDIT	\$ 2,400.00	Contracted until FY 2018
REGULATORY AND PERMIT FEES	DEPT OF ECONOMIC ACTIVITY	ANNUAL DISTRICT FEE	\$ 175.00	Statutorily fixed fee
LEGAL ADVERTISEMENTS	ORLANDO SENTINEL & TRIBUNE	PUBLIC NOTICE	\$ 2,500.00	meeting notices yearly & workshop notices
ENGINEERING SERVICES	DEWBERRY	ENGINEERING SERVICES	\$ 6,000.00	Agreement #66 -General Services
LEGAL SERVICES	HOPPING GREEN & SAMS	LEGAL SERVICES	\$ 15,000.00	
CONTINGENCY	MISCELLANEOUS	MISCELLANEOUS	\$ 500.00	For items not identified in other line items
REAL ESTATE APPRAISAL	HILDA W. ALLEN	NA	\$ -	
WEBSITE ADMINISTRATION	ATLAS		\$ 960.00	WEBSITE ADMINISTRATION AS REQUIRED BY FLORIDA STATUTE
COUNTY - ASSESSMENT COLLECTION FEES	BOCC	ASSESSMENT COLLECTION FEES	\$ 4,450.00	2% of assessments on roll

INSURANCE:

Column1	Column2	Column3	Column6	Column9
INSURANCE (General Liability)	EGIS ISURANCE & RISK ADVISORS	INSURANCE	\$ 7,814.00	See Egis Contract

FINANCIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
FIELD OPERATIONS:				
Column1	Column2	Column3	Column6	Column9
UTILITIES: GENERAL	SUMTER ELECTRIC COOPERATIVE	GENERAL ELECTRIC	\$ 2,400.00	Average (Entry Way Wall)
UTILITIES: STREETLIGHTS	SUMTER ELECTRIC COOPERATIVE	STREETLIGHTS	\$ 10,020.00	Average
INTERNET GATE	POWER ONE	INTERNET FOR ENTRANCE GATE	\$ 1,740.00	10mb speed - \$145 monthly
PHONELINE GATE	CENTURYLINK	PHONE FOR GATE	\$ 900.00	Average of \$75 per month
SECURITY - GATE	SECUIRTY PRO	SECUIRTY FOR GATE	\$ 1,908.00	Average is \$159 per month for a daily "tour" of the system.
LANDSCAPING - CONTRACT	Deer Island Holdings	MONTHLY LANDSCAPING SERVICES	\$ 52,600.00	Inclusive of ROW
LANDSCAPING CONTRACT	NA		\$ -	Included in primary landscape contract
LANDSCAPE - MULCH & FERT			\$ 9,900.00	Mulch:\$2,400, Fert & Chem:\$7,500.
LANDSCAPING - IMPROVEMENTS	YELLOWSTONE LANDSCAPE	IMPROVEMENTS ON AS NEEDED AND PROPOSALS ARE FORWARDED	\$ 7,425.00	Costs vary based on District needs for plant and tree material as well as palm tree trimming - \$1,026
MOSS CONTROL			\$ 1,500.00	
IRRIGATION REPAIRS AND MAINTENANCE	YELLOWSTONE LANDSCAPE	IRRIGATION MAINTENANCE AS NEEDED	\$ 5,000.00	
IRRIGATION PURCHASED COMMON AREA	NA	NA	\$ -	NA -Purchased at \$3,900 monthly
AQUATIC MANAGEMENT	AQUATIC SYSTEMS	Manage waterways and causeway	\$ 7,944.00	\$660 Bi-monthly for ponds & Causeway 1x monthly is \$332 per month. Does not treat or address algae, floating weeds and does not include a photographic report
REPAIRS AND MAINTENANCE	NA	Miscellaneous repairs based on needs	\$ 3,000.00	Pressure wash-1x yearly \$640 for streetlight. Additional \$2,360 as needed
GATE MAINTENANCE AND REPAIRS	VARIOUS	GATE MAINTENACE	\$ 6,000.00	Miscellaneous Gate Repairs.
GATEHOUSE MAINTENANCE			\$ 1,000.00	Miscellaneous as needed. Pressure wash quarterly \$90
REPAIRS AND MAINTENANCE - ROADS	NA	Miscellaneous repairs based on needs	\$ 500.00	Costs vary based on District needs
RESERVE STUDY			\$ 3,500.00	
CONTINGENCY	NA	Miscellaneous repairs based on needs	\$ 4,179.00	Appropriated for costs not appropriated in other lines