

STATEMENT 1
DEER ISLAND CDD
FY 2019 PROPOSED BUDGET

| | FY 2016 ACTUAL | FY 2017 ACTUAL | FY 2018 ADOPTED | FY 2018 YTD - APRIL | FY 2019 PROPOSED | VARIANCE 2018 TO 2019 |
|--|-------------------|-------------------|--------------------|------------------------|---------------------|--------------------------|
| REVENUE | | | | | | |
| SPECIAL ASSESSMENTS - ON-ROLL (Net) | \$ 222,480 | \$ 222,731 | \$ 215,630 | \$ 196,047 | \$ 265,630 | \$ 50,000 |
| INTEREST REVENUE | 6,221 | 6,598 | 3,536 | 3,450 | 3,536 | - |
| UNASSIGNED FUND BALANCE FORWARD | - | - | - | - | - | - |
| MISCELLANEOUS REVENUE | - | 1,879 | - | 30,225 | - | - |
| DISCOUNTS (4%) | - | - | - | - | - | - |
| TOTAL REVENUE | 228,701 | 231,208 | 219,166 | 229,722 | 269,166 | 50,000 |
| EXPENDITURES | | | | | | |
| ADMINISTRATIVE EXPENSES | | | | | | |
| GENERAL ADMINISTRATIVE: | | | | | | |
| BOARD OF SUPERVISORS PAYROLL | 5,800 | 5,108 | 7,000 | 1,400 | 7,000 | - |
| PAYROLL TAXES - FICA | 444 | 398 | 536 | 107 | 536 | - |
| SUTA | - | - | - | - | - | - |
| PAYROLL SERVICE FEES | 321 | 526 | 440 | 328 | 440 | - |
| MANAGEMENT CONSULTING SERVICES | 42,000 | 43,500 | 43,500 | 25,375 | 43,500 | - |
| MISCELLANEOUS (Mass Mailing & Postage) | 3,066 | 1,564 | 1,575 | 156 | 1,575 | - |
| MEETING ROOM RENTAL | 600 | 550 | 1,200 | 200 | 600 | (600) |
| BANKING FEES | 575 | 614 | 600 | 294 | 600 | - |
| AUDITING | 2,500 | 2,350 | 2,400 | - | 2,400 | - |
| REGULATORY AND PERMIT FEES | 175 | 175 | 175 | 175 | 175 | - |
| LEGAL ADVERTISEMENTS | 1,234 | 3,712 | 2,500 | 1,394 | 2,500 | - |
| ENGINEERING SERVICES | 7,110 | 23,395 | 6,000 | 25,803 | 6,000 | - |
| LEGAL SERVICES | 30,721 | 28,947 | 15,000 | 14,683 | 15,000 | - |
| CONTINGENCY | - | - | 500 | - | 500 | - |
| REAL ESTATE APPRAISAL | 4,500 | - | - | - | - | - |
| WEBSITE ADMINISTRATION | 578 | 980 | 960 | 580 | 960 | - |
| COUNTY - ASSESSMENT COLLECTION FEES | 4,450 | 4,532 | 4,450 | - | 4,450 | - |
| TOTAL GENERAL ADMINISTRATIVE | 104,074 | 116,351 | 86,836 | 70,495 | 86,236 | (600) |
| INSURANCE: | | | | | | |
| INSURANCE (General Liability) | 6,950 | 7,104 | 7,814 | 7,378 | 8,116 | 302 |
| TOTAL INSURANCE | 6,950 | 7,104 | 7,814 | 7,378 | 8,116 | 302 |
| FIELD OPERATIONS: | | | | | | |
| UTILITIES: GENERAL | 2,904 | 1,946 | 2,400 | 1,019 | 2,400 | - |
| UTILITIES STREETLIGHTS | 9,565 | 9,488 | 10,020 | 5,255 | 10,020 | - |
| INTERNET - GATE | 1,798 | 1,780 | 1,740 | 1,755 | 1,740 | - |
| PHONE LINE - GATE | 881 | 908 | 900 | 604 | 900 | - |
| SECURITY SYSTEM - GATE | 1,908 | 2,614 | 1,908 | 2,185 | 1,908 | - |
| LANDSCAPING - CONTRACT | 35,398 | 51,373 | 52,600 | 31,163 | 51,026 | (1,574) |
| LANDSCAPE - ADDTL (MULCH & FERT) | - | 12,655 | 9,900 | 6,260 | 9,900 | - |
| LANDSCAPING - IMPROVEMENTS | 77,721 | 11,036 | 7,425 | - | 7,425 | - |
| MOSS CONTROL | - | - | 1,500 | - | 1,500 | - |
| CAUSEWAY CLEARING | 9,630 | - | - | - | - | - |
| IRRIGATION REPAIRS AND MAINTENANCE | 3,735 | 9,315 | 5,000 | 5,030 | 6,600 | 1,600 |
| IRRIGATION PURCHASED - COMMON AREA | 35,100 | 31,200 | - | - | - | - |
| AQUATIC MANAGEMENT | 26,440 | 22,022 | 7,944 | 3,644 | 7,944 | - |
| GENERAL REPAIRS AND MAINTENANCE | - | 5,413 | 3,000 | - | 3,000 | - |
| GATE MAINTENANCE & REPAIRS | 3,077 | 8,906 | 6,000 | 6,581 | 6,000 | - |
| GATE HOUSE MAINTENANCE | 1,236 | 5,825 | 1,000 | 100 | 1,000 | - |
| GATE ACCESS STICKERS | - | 1,434 | - | - | - | - |
| ROADS REPAIRS AND MAINTENANCE | - | - | 500 | 11,817 | 500 | - |
| PUMP REPAIR AND MAINTENANCE | - | 4,575 | - | - | - | - |
| SIGNAGE | - | 864 | - | - | - | - |
| MISC FIELD EXPENSE | 3,723 | - | - | - | - | - |
| MITIGATION MONITORING | - | - | - | - | - | - |
| RESERVE STUDY | - | - | 3,500 | - | 3,500 | - |
| FIELD OPERATIONS CONTINGENCY (Pump repairs in FY 2017) | - | - | 4,179 | 4,350 | 54,451 | 50,272 |
| TOTAL FIELD OPERATIONS | 213,116 | 181,354 | 119,516 | 79,763 | 169,814 | 50,298 |

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|---|-------------------|-------------------|--------------------|------------------------|---------------------|--------------------------|
| CAPITAL IMPROVEMENT: | | | | | | |
| CAPITAL OUTLAY - BOAT DOCK | - | - | - | - | - | - |
| CAPITAL OUTLAY - GATE SYSTEM | - | - | - | - | - | - |
| CAPITAL OUTLAY - GATE SYSTEM-EXIT GATE RELOC | - | - | - | - | - | - |
| CAPITAL OUTLAY - GATE SYSTEM -KEY PAD | - | - | - | - | - | - |
| CAPITAL OUTLAY - GATE SURVEILLANCE SYSTEM | - | - | - | - | - | - |
| CAPITAL OUTLAY - GATE ENCLOSURE & MISC | - | - | - | - | - | - |
| CAPITAL OUTLAY - OTHER | - | - | 5,000 | - | 5,000 | - |
| CAPITAL OUTLAY - ROADWAYS | - | - | - | 682,537 | - | - |
| CAPITAL IMPROVEMENT | - | - | 5,000 | 682,537 | 5,000 | - |
| TOTAL EXPENDITURES | 324,140 | 304,809 | 219,166 | 840,173 | 269,166 | 50,000 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (95,439) | (73,601) | - | (610,451) | - | - |
| FUND BALANCE - BEGINNING | 958,873 | 863,434 | 863,434 | 863,434 | 44,861 | |
| LESS FUND BALANCE FORWARD | - | - | - | (682,537) | - | |
| FUND BALANCE - ENDING (Audited For FY 2014-2016) | \$ 863,434 | \$ 789,833 | \$ 863,434 | \$ 180,897 | \$ 44,861 | |

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.

**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 | \$ 86,236 |
| INSURANCE | \$ 8,116 |
| FIELD OPERATION | \$ 169,814 |
| CAPITAL OUTLAY | \$ 5,000 |
| - Less Interest and Fund Balance Forward | \$ (3,536) |
| Subtotal (Net) | \$ 265,630 |
| Early Payment Discount (4.0%) | \$ 11,068 |
| County Charges (2.0%) | \$ 5,313 |
| Total (Gross) | \$ 276,698 |
| | |
| Total ERU | 338.6 |
| Total AR / ERU - GROSS | \$ 817.09 |
| Total AR / ERU - NET | \$ 784.41 |

3. Allocation of O&M Assessment: FY 2019

| Assessment Unit | AU | AR / ERU - gross | Gross Assmt / Unit | Units | Total Gross Assmt |
|-----------------|-------|------------------|--------------------|------------|-------------------|
| Old | 1.00 | \$ 817.09 | \$ 817.09 | 30 | \$ 24,513 |
| New | 1.07 | \$ 817.09 | \$ 874.29 | 257 | \$ 224,692 |
| GC | 33.65 | \$ 817.09 | \$ 27,495.08 | 1 | \$ 27,500 |
| | | | | 288 | \$ 276,705 |

4. 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 |

5. Increase in FY 2018 to FY 2019 Gross Assessment Per Unit

| Assessment Unit | Units | FY 2018 | FY 2019 | Yearly Increase/Decrease | Monthly Increase/Decrease |
|-----------------|-------|--------------|--------------|--------------------------|---------------------------|
| Old | 30 | \$ 663.29 | \$ 817.09 | \$ 153.80 | \$ 12.82 |
| New | 257 | \$ 709.72 | \$ 874.29 | \$ 164.57 | \$ 13.71 |
| GC | 1 | \$ 22,319.71 | \$ 27,495.08 | \$ 5,175.37 | \$ 431.28 |
| Total | | | | \$ 5,493.74 | \$ 457.81 |