

RESOLUTION 2017-09

**A RESOLUTION AMENDING THE GATEWAY SERVICES
COMMUNITY DEVELOPMENT DISTRICT BUDGET FOR FISCAL
YEAR 2017**

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of Gateway Services Community Development District, hereinafter referred to as "District", adopted a Budget for Fiscal Year 2017, and

WHEREAS, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 16th day of March 2017 and be reflected in the monthly and Fiscal Year End 9/30/2017 Financial Statements and Audit Report of the District.

**Gateway Services
Community Development District**

By: Margaret Fieberg
Chairman

Attest:

By: Steph [Signature]
Secretary

GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2017 Budget Amendment Overview

| Category | Net Budget Change Incr. (Decr.) | Net Change - Breakdown by Fund | | | | |
|------------------------|------------------------------------|--------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------|
| | | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) | Capital Fund - GF (300) | Capital Fund - EF (301) |
| Capital Projects | 59,300 | - | - | - | 21,990 | 37,310 |
| Operational Changes | (50,000) | (49,198) | 398 | (1,200) | - | - |
| Organizational Changes | 60,407 | 39,869 | 8,005 | 12,533 | - | - |
| Total | 69,707 | (9,329) | 8,403 | 11,333 | 21,990 | 37,310 |

GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2017 Summary of Proposed Budget Adjustments and Related Funding Sources

| Project/Account Description | Budget Code | FY2017 Budgeted Amount | Amended Budget | Change In Budget | Allocation by Fund | | | | |
|---|------------------|------------------------------|-------------------|------------------------|--------------------------|------------------------------|-----------------------------|-------------------------------|-------------------------------|
| | | | | | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) | Capital Fund - GF (300) | Capital Fund - EF (301) |
| BUDGET ADJUSTMENTS | | | | | | | | | |
| Additions | | | | | | | | | |
| District Manager | 512001.51303 | \$ - | \$ 71,395 | \$ 71,395 | \$ 14,312 | \$ 7,107 | \$ 49,977 | \$ - | \$ - |
| Business Manager | 512001.51303 | - | 73,099 | 73,099 | 14,654 | 7,276 | 51,170 | - | - |
| Public Works Manager (70% GF) | 512001.51303 | - | 53,667 | 53,667 | 37,567 | 5,367 | 10,733 | - | - |
| Reset wages for 3 employees (W/TR) | 512001.51303 | - | 14,500 | 14,500 | 2,907 | 1,443 | 10,150 | - | - |
| Utility Consultant | 400.531084.53150 | - | 16,000 | 16,000 | - | - | 16,000 | - | - |
| Advertisements | 548002.51302 | 12,000 | 13,400 | 1,400 | 281 | 139 | 980 | - | - |
| Vehicles (2) | 564041.51302 | - | 46,000 | 46,000 | - | - | - | 13,800 | 32,200 |
| Desks and workstations (2) | 564005.51302 | 14,000 | 21,300 | 7,300 | - | - | - | 2,190 | 5,110 |
| Outsource payroll | 531084.51303 | 25,000 | 26,000 | 1,000 | 200 | 100 | 700 | - | - |
| Dues, Licenses, Subscriptions | 554020.51302 | 750 | 4,750 | 4,000 | 802 | 398 | 2,800 | - | - |
| Natural gas conversion cost / tank removal | - | - | 6,000 | 6,000 | - | - | - | 6,000 | - |
| Subtotal | | 51,750 | 346,111 | 294,361 | 70,722 | 21,830 | 142,510 | 21,990 | 37,310 |
| Reductions | | | | | | | | | |
| Sewern Trent Scope Adj - Op Mgrs | 531093.51302 | 105,000 | 21,875 | (83,125) | (16,663) | (8,274) | (58,188) | - | - |
| Sewern Trent Scope Adj - DM services | 531093.51302 | 52,000 | 19,500 | (32,500) | (6,515) | (3,235) | (22,750) | - | - |
| Sewern Trent Scope Adj - Field Work | 531093.51302 | 29,100 | 9,700 | (19,400) | (3,889) | (1,931) | (13,580) | - | - |
| Sewern Trent Scope Adj - Inspection Report | 531093.51302 | 10,000 | 3,750 | (6,250) | (1,253) | (622) | (4,375) | - | - |
| Sewern Trent Scope Adj - Other | 531093.51302 | 58,000 | 64,391 | 6,391 | 1,281 | 636 | 4,473 | - | - |
| Utility Supervisor | 512001.53150 | 73,432 | 48,955 | (24,477) | (2,448) | - | (22,030) | - | - |
| Utility Director | 512001.53150 | 97,439 | 86,146 | (11,293) | (565) | - | (10,728) | - | - |
| Other Public Safety expenses (LCSO) | 001.549901.52001 | 100,000 | 50,000 | (50,000) | (50,000) | - | - | - | - |
| Cardno Service/Eliminate | 400.534048.53150 | 20,000 | 16,000 | (4,000) | - | - | (4,000) | - | - |
| Subtotal | | 544,971 | 320,317 | (224,655) | (80,051) | (13,426) | (131,177) | - | - |
| Net Change in Budget | | \$ 596,721 | \$ 666,428 | \$ 69,707 | \$ (9,330) | \$ 8,404 | \$ 11,333 | \$ 21,990 | \$ 37,310 |
| FUNDING SOURCES | | | | | | | | | |
| Operating Reserves - (1) | | 582,721 | 593,128 | 10,407 | (9,330) | 8,404 | 11,333 | - | - |
| Capital Reserves - (1) | | 14,000 | 73,300 | 59,300 | - | - | - | 21,990 | 37,310 |
| Net Change in Funding | | \$ 596,721 | \$ 666,428 | \$ 69,707 | \$ (9,330) | \$ 8,404 | \$ 11,333 | \$ 21,990 | \$ 37,310 |
| | | | | Total ERUs | 6,208.67 | 3,082.91 | | | |
| | | | | \$ per ERUs | \$ (1.50) | \$ 2.73 | | | |
| FUND BALANCES/RETAINED EARNINGS | | | | | | | | | |
| Beginning Fund Balance / Retained Earnings - Oct 1, 2016 | | | | | 966,422 | 2,797,020 | 14,977,169 | | |
| Net change due to amendment | | | | | 9,330 | (8,404) | (11,333) | | |
| Ending Fund Balance / Retained Earnings (2) - Sept 30, 2017 | | | | | \$ 975,752 | \$ 2,788,616 | \$ 14,965,836 | | |

Notes

(1) Positive numbers in the funding sources section indicate additional reserve funds will be required for projects (at the fund level). Negative numbers indicate a reduction in the amount of reserves required or a contribution to the reserve balance.

(2) The ending fund balance / retained earnings total assumes 100% of remaining budget will be spent by year-end.

GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT
 Fiscal Year 2017 Proposed Budget Adjustments and Funding Sources
 Operational Adjustments

| <i>Project/Account Description</i> | <i>Budget Code</i> | FY2017 Budgeted Amount | Amended Budget | Change in Budget | Allocation by Fund | | | | | |
|--|------------------------------|------------------------------|-------------------|------------------------|--------------------------|------------------------------|-----------------------------|-------------------------------|-------------------------------|--|
| | | | | | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) | Capital Fund - GF (300) | Capital Fund - EF (301) | |
| BUDGET ADJUSTMENTS | | | | | | | | | | |
| Additions | | | | | | | | | | |
| Dues, Licenses, Subscriptions | 554020.51302 | \$ 750 | \$ 4,750 | \$ 4,000 | \$ 802 | \$ 398 | \$ 2,800 | \$ - | \$ - | |
| Natural gas conversion cost / tank removal | | - | 6,000 | 6,000 | - | - | - | 6,000 | - | |
| | Subtotal | 750 | 10,750 | 10,000 | 802 | 398 | 2,800 | 6,000 | - | |
| Reductions | | | | | | | | | | |
| Other Public Safety expenses (LCSO) | 001.549901.52001 | 100,000 | 50,000 | (50,000) | (50,000) | - | - | - | - | |
| Eliminate Cardno Service (Water quality testing) | 400.534048.53150 | 20,000 | 16,000 | (4,000) | - | - | (4,000) | - | - | |
| | Subtotal | 120,000 | 66,000 | (54,000) | (50,000) | - | (4,000) | - | - | |
| | Net Change in Budget | \$ 120,750 | \$ 76,750 | \$ (44,000) | \$ (49,198) | \$ 398 | \$ (1,200) | \$ 6,000 | \$ - | |
| FUNDING SOURCES | | | | | | | | | | |
| Operating Reserves - (1) | | 120,750 | 70,750 | (50,000) | (49,198) | 398 | (1,200) | - | - | |
| Capital Reserves - (1) | | - | 6,000 | 6,000 | - | - | - | 6,000 | - | |
| | Net Change in Funding | \$ 120,750 | \$ 76,750 | \$ (44,000) | \$ (49,198) | \$ 398 | \$ (1,200) | \$ 6,000 | \$ - | |

GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT
 Fiscal Year 2017 Proposed Budget Adjustments and Funding Sources
 Organizational Restructure

| Project/Account Description | Budget Code | FY2017 Budgeted Amount | Amended Budget | Change in Budget | Allocation by Fund | | | | |
|--|------------------|------------------------------|-------------------|------------------------|--------------------------|------------------------------|-----------------------------|-------------------------------|-------------------------------|
| | | | | | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) | Capital Fund - GF (300) | Capital Fund - EF (301) |
| BUDGET ADJUSTMENTS | | | | | | | | | |
| Additions | | | | | | | | | |
| District Manager | 512001.51303 | \$ - | \$ 71,395 | \$ 71,395 | \$ 14,312 | \$ 7,107 | \$ 49,977 | \$ - | \$ - |
| Business Manager | 512001.51303 | - | 73,099 | 73,099 | 14,654 | 7,276 | 51,170 | - | - |
| Public Works Manager (70% GF) | 512001.51303 | - | 53,667 | 53,667 | 37,567 | 5,367 | 10,733 | - | - |
| Reset wages for 3 employees (W/T/R) | 512001.51303 | - | 14,500 | 14,500 | 2,907 | 1,443 | 10,150 | - | - |
| Utility Consultant | 400.531084.53150 | - | 16,000 | 16,000 | - | - | 16,000 | - | - |
| Advertisements | 548002.51302 | 12,000 | 13,400 | 1,400 | 281 | 139 | 980 | - | - |
| Vehicles (2) | 564041.51302 | - | 46,000 | 46,000 | - | - | - | 13,800 | 32,200 |
| Desks and workstations (2) | 564005.51302 | 14,000 | 21,300 | 7,300 | - | - | - | 2,190 | 5,110 |
| Outsource payroll | 531084.51303 | 25,000 | 26,000 | 1,000 | 200 | 100 | 700 | - | - |
| Subtotal | | 51,000 | 335,361 | 284,361 | 69,920 | 21,432 | 139,710 | 15,990 | 37,310 |
| Reductions | | | | | | | | | |
| Severn Trent Scope Adj - Op Mgrs | 531093.51302 | 105,000 | 21,875 | (83,125) | (16,663) | (8,274) | (58,188) | - | - |
| Severn Trent Scope Adj - DM services | 531093.51302 | 52,000 | 19,500 | (32,500) | (6,515) | (3,235) | (22,750) | - | - |
| Severn Trent Scope Adj - Field Work | 531093.51302 | 29,100 | 9,700 | (19,400) | (3,889) | (1,931) | (13,580) | - | - |
| Severn Trent Scope Adj - Inspection Report | 531093.51302 | 10,000 | 3,750 | (6,250) | (1,253) | (622) | (4,375) | - | - |
| Severn Trent Scope Adj - Other | 531093.51302 | 58,000 | 64,391 | 6,391 | 1,281 | 636 | 4,473 | - | - |
| Utility Supervisor | 512001.53150 | 73,432 | 48,955 | (24,477) | (2,448) | - | (22,030) | - | - |
| Utility Director | 512001.53150 | 97,439 | 86,146 | (11,293) | (565) | - | (10,728) | - | - |
| Subtotal | | 424,971 | 254,317 | (170,655) | (30,851) | (13,426) | (127,177) | - | - |
| Net Change in Budget | | \$ 475,971 | \$ 589,678 | \$ 113,707 | \$ 39,869 | \$ 8,005 | \$ 12,533 | \$ 15,990 | \$ 37,310 |
| FUNDING SOURCES | | | | | | | | | |
| Operating Reserves - (1) | | 461,971 | 522,378 | 60,407 | 39,869 | 8,005 | 12,533 | - | - |
| Capital Reserves - (1) | | 14,000 | 67,300 | 53,300 | - | - | - | 15,990 | 37,310 |
| Net Change in Funding | | \$ 475,971 | \$ 589,678 | \$ 113,707 | \$ 39,869 | \$ 8,005 | \$ 12,533 | \$ 15,990 | \$ 37,310 |

Notes

(1) Positive numbers in the funding sources section indicate additional reserve funds will be required for projects (at the fund level). Negative numbers indicate a reduction in the amount of reserves required or a contribution to the reserve balance.